



CITY COUNCIL AGENDA MEMORANDUM,

To: Mayor and City Council
 From: Charles Ozaki, City and County Manager
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 Joyce Alberts, Budget Manager
 Valerie Price, Accounting Manager

| Meeting Date | Agenda Category | Agenda Item # |
|-------------------|------------------|---------------|
| November 24, 2015 | Manager's Report | 13(b) |

| | |
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| Agenda Title: | Budget Tracking and Revenue Reports – September 2015 |
|----------------------|---|

Summary

The purpose of this report is to provide a high-level monthly status update on revenues and expenditure performance compared to the adopted budget and the same period of the prior year. Attached is a summary of all financial activity for September 2015. Highlights for each major fund group follow below, with additional detail and explanation in the remainder of the report. Overall, in September 2015, Broomfield recognized higher revenues and lower expenditures than projected.

BUDGET TRACKING REPORT

General Governmental Operating Funds (Attachment 2)

- The ending fund balance for the General Governmental Operating Funds, as of September 2015, totaled \$14,634,797 which is \$7.1 million more than the budgeted amount. This is partially due to the fact that the 2015 beginning balance (i.e. the 2014 ending balance) was \$3.7 million more than projected. These funds are available as additional resources for Council to allocate in future budgets. Historically, transfers to capital funds to build reserves to fund large capital (facilities and transportation) projects, have been the focus for these funds. Council approved the use of \$3.63 million 2014 ending balance funds for land acquisition associated with the Civic Center Project.
- Total 2015 revenues for General Governmental Operating Funds year-to-date, through September, were 1.5% more than budgeted levels and 2.4% more than 2014 revenues. The variance in several tax revenue accounts is the basis for the majority of the increase from the prior year. See comments below.
- Sales tax revenues year-to-date were 1.9% (\$321,628) more than budgeted levels and were 7.0% (\$1,111,384) higher than 2014 actual amounts. Based on receipts to-date, staff believes sales tax revenues will exceed budget estimates for the year.
- Property tax revenues were 1.1% more than budgeted and 1.0% more than collected in 2014. Property tax payments were to be paid in full by April 30 or in two installment payments due on February 28 and June 15. While there may be minor adjustments of the property tax revenue over the remainder of the year (i.e. abatements), it appears that total property tax revenues for 2015 will exceed budgeted amounts.
- Building Use Tax revenues were 5.7% (\$89,214) more than projected through September 2015, and 24.3% (\$529,601) lower than they were for the same period in 2014. This reflects the lower number of single-family permits purchased to-date in 2015.
- Total 2015 operating expenses, year-to-date through September, were 3.8% less than budgeted levels and 5.9% higher than the same period of 2014. The 2015 unspent budget amount is primarily due to lower than anticipated costs in Supplies, Human Services Client Benefits and Professional Services.

Utility Operating Funds (Attachment 3)

- Total operating revenues through September 2015 are 5.4% (\$987,259) less than budgeted estimates and 1.7% (\$296,038) less than 2014. This is due to heavier than usual rain fall during May and June 2015 causing a decrease in water usage.
- Operating expenditures for 2015 year-to-date were 1.1% (\$166,024) less than the projected budget and were 3.5% (\$505,157) more than 2014. The variance from 2015 projections is due primarily to the timing of water supply payments.

Capital Funds (Attachment 4)

- Through September, 25.0% of the General Governmental Capital Budgets and 5.2% of the Utilities Capital Funds have been spent. These relatively low percentages are typical, given Broomfield's practice of budgeting the entire cost for multi-year projects each year. More detailed information on the status of selected projects currently under construction is included on the monthly Manager's Report, presented to City Council in a separate agenda item.

Trust Funds (Attachment 5)

- Interest revenue and benefit payments for the pension plans are reported to Broomfield by the plan administrator on a quarterly basis and posted to the accounts in the month following the end of each quarter. Year-to-date benefit payments reflected on the report are slightly more than the same period in 2014.

REVENUE REPORT

- Annual sales tax revenues (including operating and capital funds) for 2015 showed a 4.9% increase from the 2015 projected amount, and were 4.8% higher than 2014 collections for operating and capital governmental type funds. If this trend continues, the total revenue will be approximately \$2.4 million more than projected in the 2015 budget.
- All General Operating Governmental type revenue through September (including intrafund transfers) was 4.1% more than projected for 2015 and 4.7% more than 2014. If this trend continues, the total revenue will be approximately \$4.3 million more than projected in the 2015 budget.

| Prior Council Action |
|--|
| Council has received monthly financial updates at Council meetings since 2009. |

| Financial Considerations |
|--|
| Based on the reports, actual expenditure activity for 2015 will fall within the budgeted amounts, at the fund level. |

| Alternatives |
|---------------------|
| N/A |

| Proposed Actions/Recommendations |
|--|
| Staff would appreciate any comments or feedback regarding these reports. |

BUDGET TRACKING REPORTS

These reports present the financial results for the period ending September 30, 2015. The budget tracking reports display the revenue and expenditure for all types, by fund type. The General Governmental Operating Funds report, Attachment 2, includes the City and County General Fund, Streets Fund, Recreation Fund, Library Fund, Facilities Fund, Lodging Tax Fund and Health and Human Services Fund. The Utility Operating Funds report, Attachment 3, presents the results for Water, Sewer, and Reuse Water funds that rely on Service Usage Charges to support expenditures. The Capital Funds report, Attachment 4, shows the current year activity for all projects summarized by project category for the General Governmental Capital Funds and the capital portion of the Utilities Fund, as well as Debt Service activity associated with capital activities. The Trust Funds report, Attachment 5, shows the information for the Health Insurance fund and the Employee Retirement funds. There is also a summary "All Funds" report, Attachment 1, which combines all financial activity for the City and County.

All Funds (Attachment 1) Highlights:

- This report shows the September 2015 revenues and expenditures grouped by each category of funds.
- The shaded lines noted in each fund category report the net results before other sources/uses of funds associated with each fund grouping are considered.
- More detailed information is presented for each category of funds, based primarily on sources of revenue, on the reports included as Attachments 2 through 5.

General Governmental Operating Funds (Attachment 2) Highlights:

- General Governmental Operating funds are those over which the City Council has the most discretion and are most subject to changing economic conditions. These are also the funds that provide most basic governmental services.
- Overall, the unaudited General Governmental Operating Funds ending balance at September 2015 totals \$14,634,797. This amount is \$7.1 million more than the amount projected for the 2015 year-to-date Budget. This is partially due to the fact that the 2015 beginning balance (i.e. the 2014 ending balance) is \$3.7 million more than projected. This amount is in excess of reserves, which are tracked separately, and are targeted to be at least 16.67% of budgeted expenditures. Council approved the use of \$3.63 million 2014 ending balance funds for land acquisition associated with the Civic Center Project.
- Total 2015 revenues in the General Governmental Operating Funds were 1.5% more than budgeted levels and 2.4% more than 2014 revenues. Sales tax revenues were 1.9% (\$321,628) more than budgeted levels and were 7.0% (\$1,111,384) higher than 2014 actual amounts. Staff believes sales tax revenues will exceed budget estimates for the year.
- Property tax revenues were 1.1% more than budgeted and 1.0% more than collected in 2014. Property tax payments were to be paid in full by April 30 or in two installment payments due February 28 and June 15. While there may be minor adjustments of the property tax revenue over the remainder of the year (i.e. abatements), it appears that total property tax revenues for 2015 will exceed budgeted amounts.
- Combined growth-related revenues for the year (the sum of the amounts shown in the rows labeled "Use Tax – Building Materials" and "Licenses and Permits") were 0.9% (\$31,689) more than budget projections, and were 18.9% (\$862,134) less than 2014 receipts. Activity for single family homes to date is lower than experienced in 2014; 302 permits valued at \$106 million, as compared to 366 permits valued at \$126 million in 2014. Additionally, activity for apartment/condominiums is lower than experienced in 2014; 0 permits issued in 2015, as compared to 23 permits valued at \$60.0 million in 2014.
- Operating expenses in 2015 were 3.8% less than the budgeted amount and 5.9% more than the 2014 amount. The 2015 unspent budget amount is mainly due to Supplies, Human Services Client Benefits and Professional Services.
- Supplies costs had a savings of 18.5% (\$597,409) from 2015 budget projections partially due to lower than expected fuel expenses.
- Operating equipment costs were 6.3% lower than the projected budget and 57.4% less than 2014. This variance is due to budgeted vehicle purchases for the Parks department in 2014.

Utility Operating Funds (Attachment 3) Highlights:

- Utility Operating Funds are funded by water and sewer user fees, which cannot be used for any purpose other than their designated utility. This report presents the operating revenues and expenses for the Water, Sewer, and Reuse Water Utility Funds.
- Overall, total actual operating revenues in September of 2015 are 5.4% (\$987,259) less than budgeted estimates and are 1.7% (\$296,038) less when compared to 2014. Revenues from Charges for Services were 6.5% (\$1,119,243) less than projected and 2.5% (\$413,811) less than the year-to-date period through September of 2014 for water and sewer usage service charges. The decreases in charges for services and total operating revenue are due to higher than normal rainfall in May and June 2015.

- Operating expenditures for 2015 year-to-date were 1.1% (\$166,024) less than the projected budget and were 3.5% (\$505,157) higher than 2014. The variance from the projected 2015 budget is partially due less spending for chemical supplies. This is due to a lower demand for treated water because of the heavier rainy periods in the spring of 2015.
- Colorado Big Thompson (CBT) and Northern Colorado Water Conservancy District Water Fees (NCWCD) were 14.8% (\$103,702) more than the projected budget and 7.2% (62,704) less than 2014. This is due to the timing of the mix of water supply purchased between Denver Water and CBT water.
- In order to issue contracts for capital projects, the budgets for those projects must be fully funded in the year they are expected to be started, even if it is anticipated that they will not be completed in that year. There are several operating capital projects in progress that are anticipated to be multi-year projects.

Capital Funds (Attachment 4) Highlights:

- This attachment presents the revenue and expenditures for the Capital Improvement Plan projects (and related debt service) for both the General Governmental Funds and Utilities Funds. Capital projects must be budgeted for the full amount in year one, even for multi-year projects, so that contracts can be awarded for the project. On multi-year projects, amounts not spent in the current year will roll forward into future budget years until the project is completed. This often results in large discrepancies between budget and actual figures.
- Through September 2015, 25.0% of the General Governmental capital budgets and 5.2% of the Utilities capital budget has been expended. More detailed information on the status of selected projects currently under construction is included on the monthly Manager's Report presented to City Council.

Trust Funds (Attachment 5) Highlights:

- This report presents the revenue and expenditures for the following five trust funds: Health Insurance Fund, Employee Defined Benefit Pension Fund, Employee Money Purchase Retirement Fund, Police Defined Benefit Pension Fund, and Police Money Purchase Retirement Fund.
- Interest revenue and benefit payments for the pension plans are reported to Broomfield by the plan administrators on a quarterly basis and posted to the accounts in the month following the end of each quarter.
- The year-to-date Benefit Payments were 30.1% (\$1,889,673) more than budgeted and 1.9% (\$150,737) more when compared to September 2014. There were a few large benefit distributions made in the Police Money Purchase plan in the 2nd quarter of 2015. The amended budget will reflect on the October report.

REVENUE REPORT

Attachment 6 Highlights:

- The Revenue Report tracks the most significant revenues that benefit General Governmental Funds (operating and capital) and Utilities Funds in greater detail than the budget tracking reports.
- Annual sales tax revenues (including operating and capital funds) for 2015 showed a 4.9% increase from the 2015 projected amount, and were 4.8% higher than 2014 collections for operating and capital governmental type funds. If this trend continues, the total revenue will be approximately \$2.4 million more than projected in the 2015 budget.
- Year-to-date Use Tax on Building Materials was 3.6% (\$140,166) more than budgeted and 19.6% (\$982,462) less than collections through September of 2014. Building Permit Fees are 1.9% (\$33,305) less than projected and 16.1% (\$323,309) less than 2014. As noted previously, this is reflective of the construction activity that was occurring in each of those time frames.
- All General Operating Governmental type revenue through September (including intrafund transfers) was 4.1% more than projected for 2015 and 4.7% higher than 2014. If this trend continues, the total revenue will be approximately \$4.3 million more than projected in the 2015 budget.
- Total Enterprise (Utilities) Fund Revenue for both Operating and Capital activities, through September, was 23.0% less than projected and 21.9% less than 2014. This apparent budget shortfall is due mainly to the timing of water and sewer license fee revenues.

City and County of Broomfield

Monthly Budget Report - All Funds

September 30, 2015

| | Total Budget 2015 | YTD Budget 2015 | YTD Actual 2015 | Favorable/ (Unfavorable) variance | YTD Actual 2014 | Favorable/ (Unfavorable) variance |
|---|-------------------|--------------------|--------------------|---|--------------------|---|
| General Governmental Operating Funds | | | | | | |
| Operating Revenues | \$ 95,796,794 | \$ 74,235,331 | \$ 75,328,103 | 1.5% | \$ 73,541,602 | 2.4% |
| Operating Expenditures | (84,912,601) | (62,173,592) | (59,825,083) | 3.8% | (56,504,058) | (5.9%) |
| Net Operating Results | 10,884,193 | 12,061,739 | 15,503,020 | N/A | 17,037,544 | N/A |
| Other Sources and Uses of Funds(net) | (12,942,892) | (8,040,683) | (8,089,569) | (0.6%) | (6,759,675) | (19.7%) |
| Net Sources/Uses of Funds | \$ (2,058,699) | \$ 4,021,056 | \$ 7,413,451 | N/A | \$ 10,277,869 | N/A |
| Utility Operating Funds | | | | | | |
| Operating Revenues | \$ 25,033,612 | \$ 18,132,446 | \$ 17,145,187 | (5.4%) | \$ 17,441,225 | (1.7%) |
| Operating Expenditures | (21,151,484) | (15,101,281) | (14,935,257) | 1.1% | (14,430,100) | (3.5%) |
| Net Operating Results | 3,882,128 | 3,031,165 | 2,209,930 | N/A | 3,011,125 | N/A |
| Other Sources and Uses of Funds(net) | (14,960,827) | (6,841,513) | (6,235,105) | 8.9% | (1,884,731) | (230.8%) |
| Net Sources/Uses of Funds | \$ (11,078,699) | \$ (3,810,348) | \$ (4,025,175) | N/A | \$ 1,126,394 | N/A |
| General Governmental Capital Funds | | | | | | |
| Annual Revenues | \$ 37,088,933 | | \$ 31,388,611 | | | |
| Annual Expenditures | (98,905,798) | | (24,734,503) | | | |
| Net Before Other Sources/(Uses) of Funds | (61,816,865) | | 6,654,108 | | | |
| Other Sources and Uses of Funds(net) | 4,034,469 | | 16,414,530 | | | |
| Net Sources/Uses of Funds | \$ (57,782,396) | | \$ 23,068,638 | | | |
| Utility Capital Funds | | | | | | |
| Annual Revenues | \$ 38,302,171 | | \$ 15,548,919 | | | |
| Annual Expenditures | (69,509,039) | | (3,646,545) | | | |
| Net Before Other Sources/(Uses) of Funds | (31,206,868) | | 11,902,374 | | | |
| Other Sources and Uses of Funds(net) | 2,780,581 | | (1,269,150) | | | |
| Net Sources/Uses of Funds | \$ (28,426,287) | | \$ 10,633,224 | | | |
| Trust Funds | | | | | | |
| Annual Revenues | \$ 19,910,262 | \$ 13,339,604 | \$ 14,152,899 | 6.1% | \$ 14,122,547 | 0.2% |
| Annual Expenditures | (11,933,321) | (7,351,502) | (9,153,651) | (24.5%) | (9,064,404) | (1.0%) |
| Net Before Other Sources/(Uses) of Funds | 7,976,941 | 5,988,102 | 4,999,248 | N/A | 5,058,143 | N/A |
| Other Sources and Uses of Funds(net) | - | - | - | N/A | - | N/A |
| Net Sources/Uses of Funds | \$ 7,976,941 | \$ 5,988,102 | \$ 4,999,248 | N/A | \$ 5,058,143 | N/A |
| Total: All Funds | | | | | | |
| Total Revenues | \$ 216,131,772 | | \$ 153,563,719 | | | |
| Total Expenditures | (286,412,243) | | (112,295,039) | | | |
| Net Before Other Sources/(Uses) of Funds | (70,280,471) | | 41,268,680 | | | |
| Other Sources and Uses of Funds(net) | (21,088,669) | | 820,706 | | | |
| Net Sources/Uses of Funds (1) | \$ (91,369,140) | | \$ 42,089,386 | | | |

(1) In governmental budgeting, particularly in capital funds, it is not unusual for the total net sources/uses of funds in a given year to reflect an overall decrease (net use of funds). This is the result of planned utilization of fund balances to cover expenditure of funds for current year needs (this may include one-time operating costs for implementation of enhanced services or spending for large capital projects). For the 2015 budget, beginning fund balances of \$281,758,967 are projected to decrease \$91,369,140 - as shown in the 2015 Budget Column above - resulting in a projected ending fund balance of \$190,389,827.

City and County of Broomfield

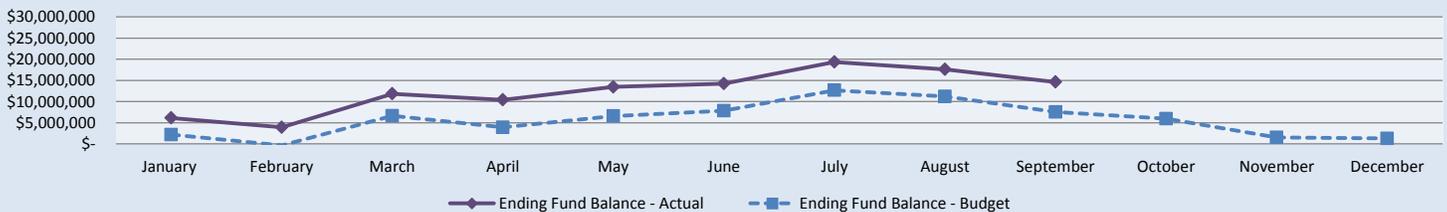
Monthly Budget Report of General Governmental Operating Funds

(Excludes Capital, Utility Enterprise and Trust Funds)

September 30, 2015

| | Amended Budget 2015 | YTD Budget 2015 | YTD Actual 2015 | Favorable/ (Unfavorable) variance 2015 YTD Budget to Actual | YTD Actual 2014 | Favorable/ (Unfavorable) variance 2015 YTD to 2014 YTD |
|--|---------------------------|-----------------------|-----------------------|---|-----------------------|--|
| Annual Revenues | | | | | | |
| Taxes | | | | | | |
| Sales Tax (including Sales Tax Audit Revenue) | \$ 26,337,589 | \$ 16,748,019 | \$ 17,069,647 | 1.9% | \$ 15,958,263 | 7.0% |
| Property Tax | 27,107,678 | 27,066,827 | 27,373,691 | 1.1% | 27,100,028 | 1.0% |
| Specific Ownership Tax | 1,647,113 | 1,175,746 | 1,267,409 | 7.8% | 1,142,292 | 11.0% |
| Use Tax - Building Materials | 2,116,501 | 1,564,207 | 1,653,421 | 5.7% | 2,183,022 | (24.3%) |
| Use Tax - Vehicle | 2,891,570 | 2,353,192 | 2,552,836 | 8.5% | 2,058,362 | 24.0% |
| Gas and Electric Tax | 2,700,000 | 1,573,279 | 1,407,465 | (10.5%) | 1,484,393 | (5.2%) |
| Other Taxes | 1,667,000 | 941,786 | 948,418 | 0.7% | 896,676 | 5.8% |
| License and Permits | 2,686,994 | 2,110,708 | 2,053,183 | (2.7%) | 2,385,716 | (13.9%) |
| Intergovernmental | | | | | | |
| Health and Human Services | 10,421,694 | 6,453,876 | 5,837,482 | (9.6%) | 5,633,839 | 3.6% |
| Highway User Tax/Registration Fees | 2,003,000 | 1,494,646 | 1,625,867 | 8.8% | 1,552,013 | 4.8% |
| Other Intergovernmental | 966,380 | 877,972 | 1,170,766 | 33.3% | 1,056,767 | 10.8% |
| Charges for Services | | | | | | |
| Recreation Services | 5,042,212 | 4,127,384 | 4,485,878 | 8.7% | 4,159,427 | 7.8% |
| Internal Services | 4,607,760 | 3,454,898 | 3,455,829 | 0.0% | 3,689,775 | (6.3%) |
| Other Charges for Service | 3,899,853 | 3,056,545 | 3,217,493 | 5.3% | 2,938,300 | 9.5% |
| Investment Earnings | 343,900 | 218,355 | 252,572 | 15.7% | 244,644 | 3.2% |
| Other Revenue | 1,357,550 | 1,017,891 | 956,146 | (6.1%) | 1,058,085 | (9.6%) |
| YTD Revenues-General Government Operating Funds | \$ 95,796,794 | \$ 74,235,331 | \$ 75,328,103 | 1.5% | \$ 73,541,602 | 2.4% |
| Annual Expenditures | | | | | | |
| Personnel | \$ 54,814,763 | \$ 41,103,572 | \$ 41,276,702 | (0.4%) | 37,911,533 | (8.9%) |
| Supplies | 4,834,700 | 3,226,465 | 2,629,056 | 18.5% | 2,834,092 | 7.2% |
| Contractual | | | | | | |
| Professional Services | 4,202,085 | 2,966,801 | 2,438,582 | 17.8% | 2,603,220 | 6.3% |
| District Attorney Services | 1,688,643 | 1,266,482 | 1,266,482 | 0.0% | 1,161,381 | (9.0%) |
| Community Based Organizations | 1,415,433 | 1,036,220 | 890,919 | 14.0% | 853,180 | (4.4%) |
| Insurance | 1,917,792 | 1,687,789 | 1,603,720 | 5.0% | 1,591,274 | (0.8%) |
| Utilities | 4,409,626 | 3,074,834 | 2,750,151 | 10.6% | 2,858,149 | 3.8% |
| Repair and Maintenance | 3,646,592 | 2,528,482 | 2,362,077 | 6.6% | 2,273,340 | (3.9%) |
| Other - Training; Printing; Postage; Dues; Rental | 2,234,498 | 1,585,714 | 1,285,311 | 18.9% | 1,189,672 | (8.0%) |
| Operating Equipment | 76,003 | 71,000 | 66,538 | 6.3% | 156,091 | 57.4% |
| Human Services Client Benefits | 5,672,466 | 3,626,232 | 3,255,545 | 10.2% | 3,072,126 | (6.0%) |
| YTD Expenditures-General Government Operating Funds | \$ 84,912,601 | \$ 62,173,592 | \$ 59,825,083 | 3.8% | \$ 56,504,058 | (5.9%) |
| Net Operating Results - Over/(Under) | \$ 10,884,193 | \$ 12,061,739 | \$ 15,503,020 | N/A | \$ 17,037,544 | N/A |
| Other Sources/(Uses) of Funds | | | | | | |
| Capital Funds - Transfers Out | \$ (7,884,100) | \$ (5,913,072) | \$ (5,913,072) | 0.0% | (4,959,828) | (19.2%) |
| Debt/Lease Payments | (3,885,872) | (1,145,411) | (1,111,787) | 2.9% | (1,146,497) | 3.0% |
| Contribution to Benefit Plans | (982,200) | (982,200) | (1,064,710) | (8.4%) | (653,350) | (63.0%) |
| Transfers to Operating Reserves | (190,720) | - | - | N/A | - | N/A |
| Subtotal Other Sources/(Uses) of Funds | \$ (12,942,892) | \$ (8,040,683) | \$ (8,089,569) | (0.6%) | \$ (6,759,675) | (19.7%) |
| Net YTD Sources/ (Uses) of Funds | \$ (2,058,699) | \$ 4,021,056 | \$ 7,413,451 | N/A | \$ 10,277,869 | N/A |
| Beginning Fund Balance (does not include Reserves) | \$ 3,492,006 | \$ 3,492,006 | \$ 7,221,346 | N/A | \$ 10,731,368 | N/A |
| Ending Fund Balance (does not include Reserves) | \$ 1,433,307 | \$ 7,513,062 | \$ 14,634,797 | N/A | \$ 21,009,237 | N/A |

2015 Governmental Funds Monthly Ending Fund Balance - Does Not Include Reserves



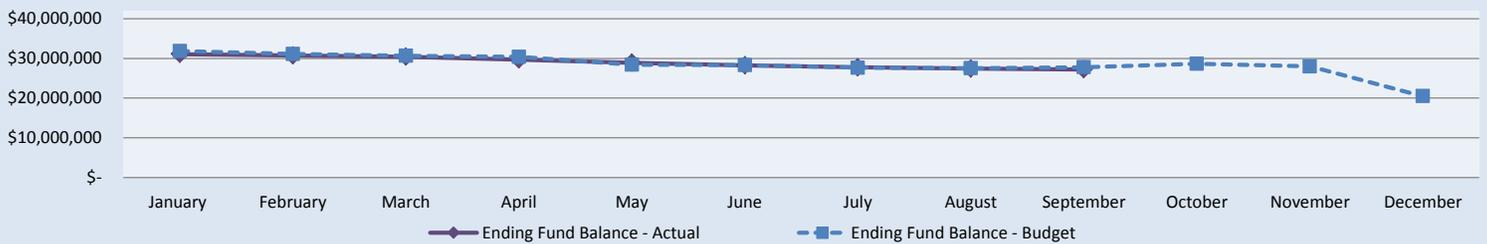
City and County of Broomfield

Monthly Budget Report of Utilities Operating Funds

September 30, 2015

| | Amended Budget 2015 | YTD Budget 2015 | YTD Actual 2015 | Favorable/ (Unfavorable) variance 2015 YTD Budget to Actual | YTD Actual 2014 | Favorable/ (Unfavorable) variance 2015 YTD to 2014 YTD |
|---|---------------------------|-----------------------|-----------------------|---|-----------------------|--|
| Annual Revenues | | | | | | |
| Charges for Services | \$ 22,924,387 | \$ 17,184,292 | \$ 16,065,049 | (6.5%) | \$ 16,478,860 | (2.5%) |
| Environmental Compliance Fee (ECF) | 706,560 | 529,920 | 517,082 | (2.4%) | 483,300 | 7.0% |
| Other (Interest, Contributions, Fees) | 1,402,665 | 418,234 | 563,056 | 34.6% | 479,065 | 17.5% |
| YTD Operating Revenues - Utilities Funds | \$ 25,033,612 | \$ 18,132,446 | \$ 17,145,187 | (5.4%) | \$ 17,441,225 | (1.7%) |
| Annual Operating Expenditures | | | | | | |
| Personnel | \$ 5,415,959 | \$ 4,061,969 | \$ 3,896,157 | 4.1% | \$ 3,619,784 | (7.6%) |
| Supplies | | | | | | |
| Chemicals | 828,808 | 633,921 | 409,039 | 35.5% | 434,939 | 6.0% |
| Equipment (less than \$5,000) | 471,165 | 212,776 | 271,149 | (27.4%) | 203,232 | (33.4%) |
| Other Supplies | 480,658 | 359,466 | 293,419 | 18.4% | 279,756 | (4.9%) |
| Contractual | | | | | | |
| Contractual Services | 884,974 | 582,745 | 558,689 | 4.1% | 485,601 | (15.1%) |
| Denver Water | 6,338,530 | 4,440,440 | 4,832,402 | (8.8%) | 4,861,603 | 0.6% |
| Water Fees - CBT/NCWCD | 700,472 | 700,472 | 804,174 | (14.8%) | 866,878 | 7.2% |
| Repair and Maintenance | 370,730 | 294,829 | 155,912 | 47.1% | 204,199 | 23.6% |
| Insurance | 699,755 | 233,531 | 255,350 | (9.3%) | 199,243 | (28.2%) |
| Utilities | 1,571,082 | 1,042,494 | 956,551 | 8.2% | 996,225 | 4.0% |
| Services Rendered - General Fund | 3,038,080 | 2,278,560 | 2,278,566 | (0.0%) | 2,122,515 | (7.4%) |
| Other - Training; Printing; Postage; Dues; Rental | 351,271 | 260,077 | 223,849 | 13.9% | 156,125 | (43.4%) |
| YTD Operating Expenditures - Utilities Funds | \$ 21,151,484 | \$ 15,101,281 | \$ 14,935,257 | 1.1% | \$ 14,430,100 | (3.5%) |
| Net Operating Results - Over/(Under) | \$ 3,882,128 | \$ 3,031,165 | \$ 2,209,930 | N/A | \$ 3,011,125 | N/A |
| Other Sources/(Uses) of Funds | | | | | | |
| Operating Equipment (greater than \$5,000) | \$ (42,455) | \$ - | \$ - | N/A | \$ - | N/A |
| Operating Capital | | | | | | |
| Water Operating Capital Repair and Maintenance | (4,650,490) | (1,795,383) | (1,318,313) | 26.6% | (841,443) | (56.7%) |
| Sewer Operating Capital Repair and Maintenance | (9,054,014) | (3,943,859) | (3,864,479) | 2.0% | (192,921) | (1903.1%) |
| Reuse Water Operating Capital Repair and Maintenance | (838,490) | (27,000) | (17,480) | 35.3% | (8,052) | (117.1%) |
| Transfers to Operating Reserves | (162,603) | (162,603) | (162,603) | 0.0% | - | N/A |
| Transfers from ECF Reserves | 1,200,000 | - | - | N/A | - | N/A |
| Transfers to ECF Reserves | (706,560) | (529,920) | (517,082) | 2.4% | (483,300) | (7.0%) |
| Transfers to Defined Benefit Pension Plan | (261,090) | (261,090) | (233,490) | 10.6% | (233,490) | 0.0% |
| Debt Service Payment | (445,125) | (121,658) | (121,658) | 0.0% | (125,525) | 3.1% |
| Subtotal Other Sources/(Uses) of Funds | \$ (14,960,827) | \$ (6,841,513) | \$ (6,235,105) | 8.9% | \$ (1,884,731) | (230.8%) |
| Net YTD Sources /(Uses) of Funds | \$ (11,078,699) | \$ (3,810,348) | \$ (4,025,175) | N/A | \$ 1,126,394 | N/A |
| Beginning Fund Balance (does not include Reserves) | \$ 31,583,894 | \$ 31,583,894 | \$ 30,805,738 | N/A | \$ 29,360,369 | N/A |
| Ending Fund Balance (does not include Reserves) | \$ 20,505,195 | \$ 27,773,546 | \$ 26,780,563 | N/A | \$ 30,486,763 | N/A |

2015 Utilities Operating Funds Monthly Ending Fund Balance - Does Not Include Reserves



City and County of Broomfield
General Governmental and Utility Capital Funds
September 30, 2015

| | General Governmental Funds | | | Utilities Funds | | |
|--|----------------------------|----------------------|-----------------------------|------------------------|-----------------------|-----------------------------|
| | Amended Budget 2015 | YTD Actual 2015 | YTD Actual as a % of Budget | Amended Budget 2015 | YTD Actual 2015 | YTD Actual as a % of Budget |
| Annual Revenues | | | | | | |
| Taxes | \$ 34,553,590 | \$ 29,447,889 | 85.2% | \$ - | \$ - | N/A |
| Intergovernmental | 2,039,143 | 1,379,010 | 67.6% | 737,072 | 235,498 | 32.0% |
| Charges for Services | - | - | N/A | 36,865,544 | 14,233,179 | 38.6% |
| Other (Interest, Contributions, Fees) | 496,200 | 561,712 | 113.2% | 699,555 | 1,080,242 | 154.4% |
| Total Annual Revenues | \$ 37,088,933 | \$ 31,388,611 | 84.6% | \$ 38,302,171 | \$ 15,548,919 | 40.6% |
| Capital Expenditures | | | | | | |
| Capital Improvement Program Projects | | | | | | |
| Building & Facilities | \$ 17,811,831 | \$ 5,820,373 | 32.7% | \$ - | \$ - | N/A |
| Drainage & Stormwater | 447,644 | 145,110 | 32.4% | - | - | N/A |
| Community Development | 7,190,309 | 3,763,838 | 52.3% | - | - | N/A |
| Information Technology | 5,195,269 | 1,104,355 | 21.3% | - | - | N/A |
| Landscaping | 1,075,428 | 251,727 | 23.4% | - | - | N/A |
| Open Space Acquisition & Improvement | 449,620 | 605,389 | 134.6% | - | - | N/A |
| Other Equipment Replacement | 1,751,662 | 244,317 | 0.0% | - | - | N/A |
| Parks & Recreation | 12,244,167 | 531,768 | 4.3% | - | - | N/A |
| Planning & Miscellaneous | 603,158 | 321,831 | 53.4% | - | - | N/A |
| Public Art & Culture | 344,481 | 84,345 | 24.5% | - | - | N/A |
| Trail Improvements | 3,810,360 | 320,203 | 8.4% | - | - | N/A |
| Transportation | 32,506,096 | 6,792,948 | 20.9% | - | - | N/A |
| Vehicle & Equipment | 2,571,994 | 2,378,345 | 92.5% | - | - | N/A |
| Utility Funds Projects | | | | | | |
| Water Fund Projects | - | - | N/A | 40,170,823 | 1,122,865 | 2.8% |
| Sewer Fund Projects | - | - | N/A | 18,791,215 | 966,557 | 5.1% |
| Reuse Fund Projects | - | - | N/A | 1,736,013 | 90,525 | 5.2% |
| Lease Payments - General Governmental Funds | 5,277,803 | 487,217 | 9.2% | - | - | N/A |
| Debt Service on Bonds- General Governmental Funds | 7,625,976 | 1,882,737 | 24.7% | - | - | N/A |
| Debt Service on Bonds - Utilities Funds | - | - | N/A | 8,810,988 | 1,466,598 | 16.6% |
| Total Capital Expenditures | \$ 98,905,798 | \$ 24,734,503 | 25.0% | \$ 69,509,039 | \$ 3,646,545 | 5.2% |
| Net Before Other Sources/(Uses) of Funds | \$ (61,816,865) | \$ 6,654,108 | (10.8%) | \$ (31,206,868) | \$ 11,902,374 | (38.1%) |
| Other Sources/(Uses) of Funds | | | | | | |
| Transfers to Reserves | \$ (6,500,000) | \$ (4,874,999) | 75.0% | \$ (1,269,150) | \$ (1,269,150) | 100.0% |
| Transfers from Reserves | 2,700,100 | 15,376,457 | 569.5% | - | - | N/A |
| Interfund Transfers In | 7,884,100 | 5,913,072 | 75.0% | 49,731 | - | 0.0% |
| Interfund Transfers Out | (49,731) | - | 0.0% | - | - | N/A |
| Sale of Capital Assets | - | - | N/A | 4,000,000 | - | 0.0% |
| Subtotal Other Sources/(Uses) of Funds | \$ 4,034,469 | \$ 16,414,530 | 406.9% | \$ 2,780,581 | \$ (1,269,150) | (45.6%) |
| Net Annual Activity | \$ (57,782,396) | \$ 23,068,638 | N/A | \$ (28,426,287) | \$ 10,633,224 | N/A |
| Beginning Balance, in excess of Reserves | \$ 68,907,081 | \$ 51,597,341 | N/A | \$ 74,758,888 | \$ 76,947,374 | N/A |
| Ending Fund Balance (does not include Reserves) | \$ 11,124,685 | \$ 74,665,979 | N/A | \$ 46,332,601 | \$ 87,580,598 | N/A |

| Ending Balance by Fund | Budget | YTD Actual | | Budget | YTD Actual | |
|---|----------------------|----------------------|--|----------------------|----------------------|--|
| Sale & Use Tax Capital Improvement Fund (CIP) | \$ 166,402 | \$ 46,876,619 | | | | |
| Asset Replacement Fund | 54,496 | 6,998,716 | | | | |
| Conservation Trust Fund (Lottery Funds) | 383,415 | 1,150,235 | | | | |
| Open Space and Parks Fund | 1,703,482 | 5,475,026 | | | | |
| Service Expansion Fee Fund (SEF) | 6,942,493 | 7,326,381 | | | | |
| Development Agreement Fund | 1,717,699 | 6,700,547 | | | | |
| Debt Service Fund | 156,698 | 138,455 | | | | |
| Utilities Funds | | | | \$ 46,332,601 | \$ 87,580,598 | |
| Total Ending Fund Balance | \$ 11,124,685 | \$ 74,665,979 | | \$ 46,332,601 | \$ 87,580,598 | |

Note 1. The ending fund balance does not include reserve amounts that have been earmarked for specific uses. The projected ending reserve balance, as of December 2015, held in the Governmental Capital Funds are estimated to be: \$3,500,625 Facilities Improvements; \$4,151,632 Asset Protection; \$2,111,000 Transportation; \$824,132 IT Systems Replacement; \$313,684 Open Space- Market Parcel 4; and \$7,814,645 Debt Service Reserves. The Debt Service Reserves held in the Utility Funds as of January 2015 equal \$33,847,390.

City and County of Broomfield
Monthly Budget Report - Trust Funds
September 30, 2015

| | Total Budget 2015 | YTD Budget 2015 | YTD Actual 2015 | Favorable/ (Unfavorable) variance 2015 YTD Budget to Actual | YTD Actual 2014 | Favorable/ (Unfavorable) variance 2015 YTD to 2014 YTD |
|---|-------------------------|-----------------------|-----------------------|---|-----------------------|--|
| Annual Revenues | | | | | | |
| Contributions | \$ 14,983,963 | \$ 10,842,380 | \$ 11,312,849 | 4.3% | \$ 10,033,020 | 12.8% |
| Other (Interest and Other Fees) | 4,926,299 | 2,497,224 | 2,840,050 | 13.7% | 4,089,527 | (30.6%) |
| YTD Revenues | \$ 19,910,262 | \$ 13,339,604 | \$ 14,152,899 | 6.1% | \$ 14,122,547 | 0.2% |
| Annual Operating Expenditures | | | | | | |
| Benefit Payments | \$ 10,436,442 | \$ 6,270,845 | \$ 8,160,518 | (30.1%) | \$ 8,009,781 | (1.9%) |
| Insurance | 809,703 | 607,277 | 604,033 | 0.5% | 564,454 | (7.0%) |
| Administrative & Other | 687,176 | 473,380 | 389,100 | 17.8% | 490,169 | 20.6% |
| YTD Operating Expenditures | \$ 11,933,321 | \$ 7,351,502 | \$ 9,153,651 | (24.5%) | \$ 9,064,404 | (1.0%) |
| Net YTD Sources/ (Uses) of Funds | \$ 7,976,941 | \$ 5,988,102 | \$ 4,999,248 | N/A | \$ 5,058,143 | N/A |
| Beginning Fund Balance (does not include Reserves) | \$ 103,017,098 | \$ 103,017,098 | \$ 100,044,545 | N/A | \$ 95,973,992 | N/A |
| Ending Fund Balance (does not include Reserves) | \$ 110,994,039 | \$ 109,005,200 | \$ 105,043,793 | N/A | \$ 101,032,135 | N/A |

| Ending Balance by Fund | 2015 Budget | YTD Budget | 2015 YTD Actual | 2014 YTD Actual |
|--|-----------------------|-----------------------|------------------------|------------------------|
| Employee Medical Care Plan | \$ 1,641,738 | \$ 1,835,679 | \$ 3,217,564 | \$ 2,629,408 |
| General Employee Pension Retirement Plan | 9,803,971 | 9,779,331 | 9,922,902 | 9,362,445 |
| General Employee Money Purchase Retirement Plan* | 55,112,117 | 54,086,239 | 51,882,139 | 49,747,714 |
| Police Employee Defined Pension Retirement Plan | 16,728 | 55,942 | 58,772 | 57,461 |
| Police Employee Money Purchase Retirement Plan* | 43,434,266 | 42,385,474 | 39,023,762 | 38,800,934 |
| Retiree Health Savings | 985,219 | 862,535 | 938,654 | 434,173 |
| Total Ending Fund Balance | \$ 110,994,039 | \$ 109,005,200 | \$ 105,043,793 | \$ 101,032,135 |

* The Money Purchase plans are defined contribution retirement plans. The amounts held in these funds are employee retirement accounts held in trust.



City and County of Broomfield

Financial Report – Revenue Tracking System

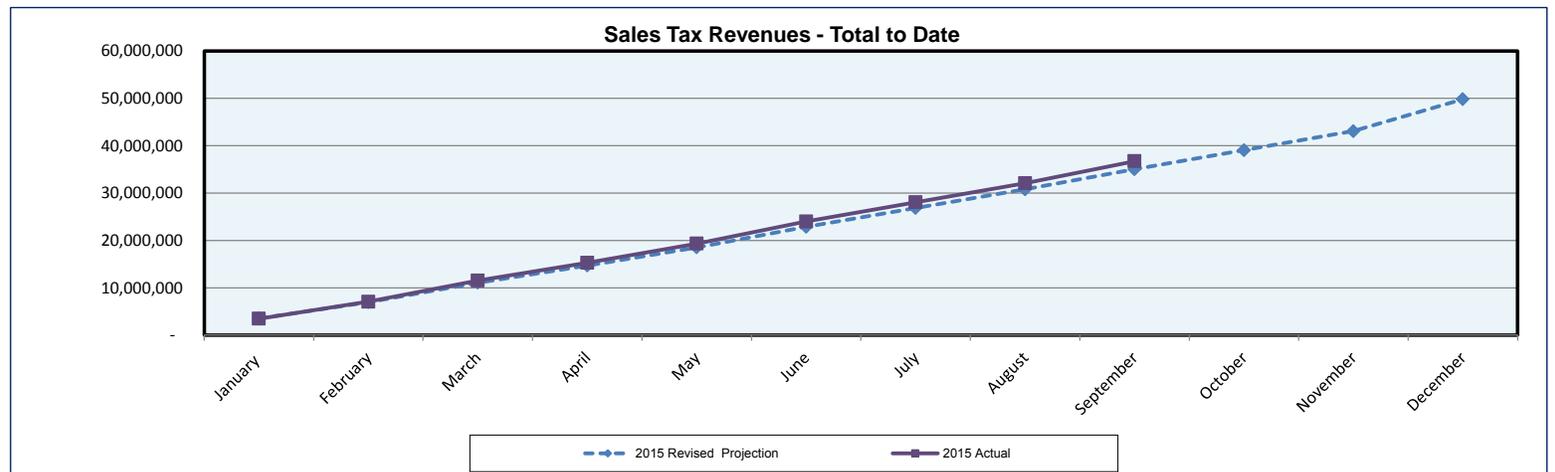
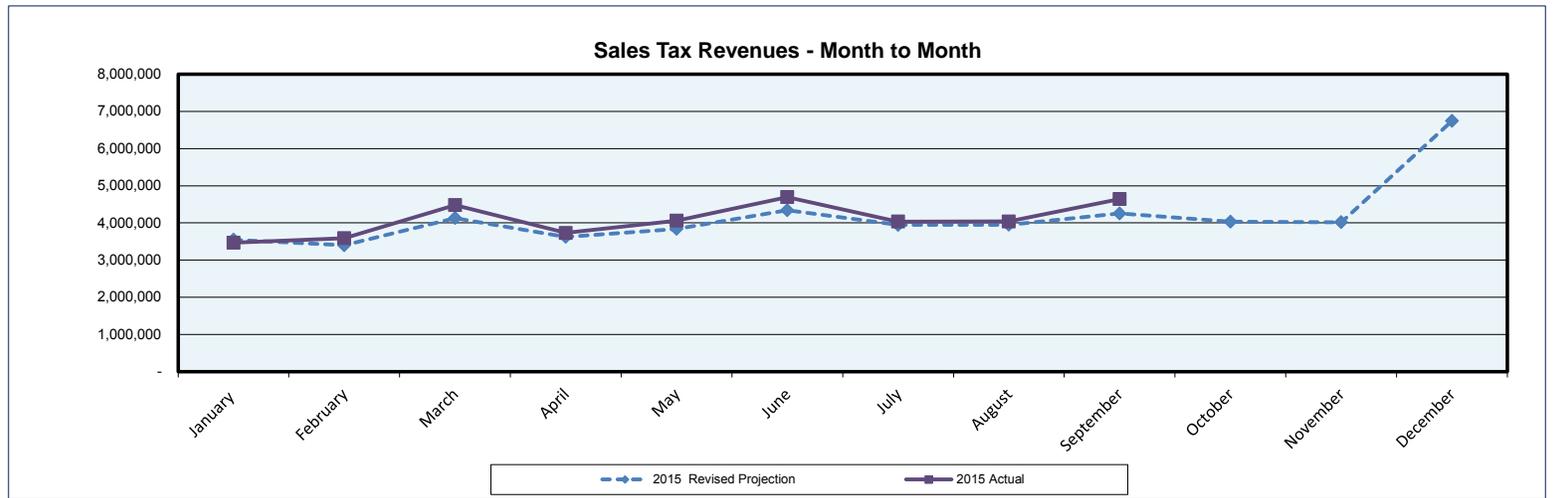
**Report #2015-09
for
September 2015**

Prepared by the Broomfield Finance Department

**City and County of Broomfield
Revenue Tracking System**

**Table 1
Sales Tax Revenues**

| | |
|--|---------------|
| September | |
| Original 2015 Budget Estimate | \$ 49,819,767 |
| Current Projected 2015 Revenues Based on Revenues Received To-Date | \$ 52,248,222 |
| Actual - Above (Below) Budget Estimate | \$ 2,428,455 |
| Actual - % Above (Below) Budget Estimate | 4.87% |



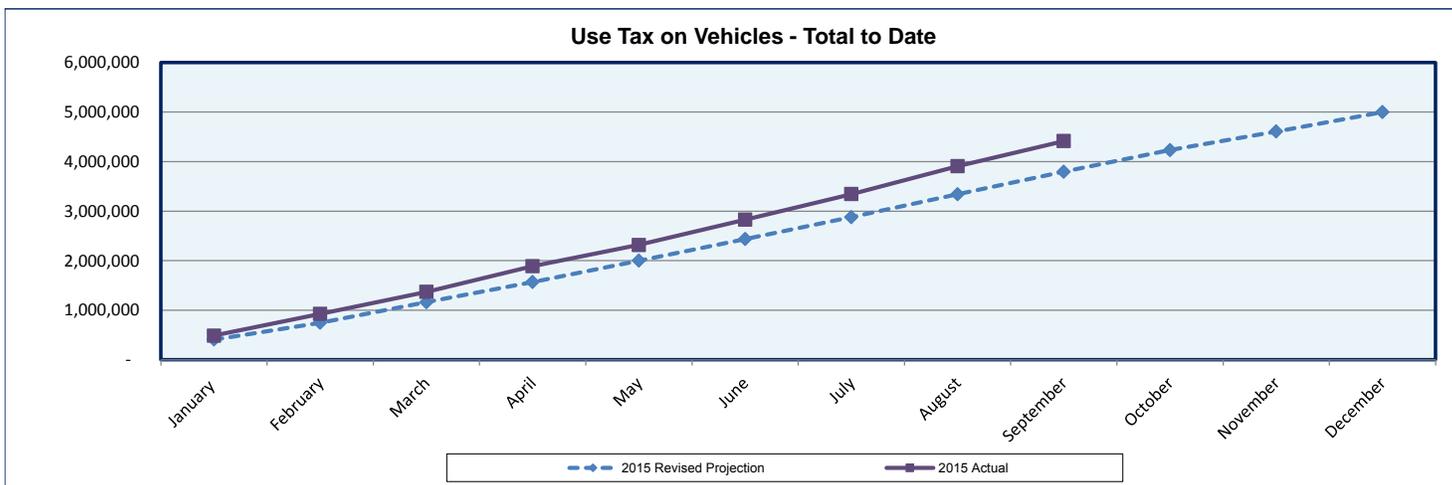
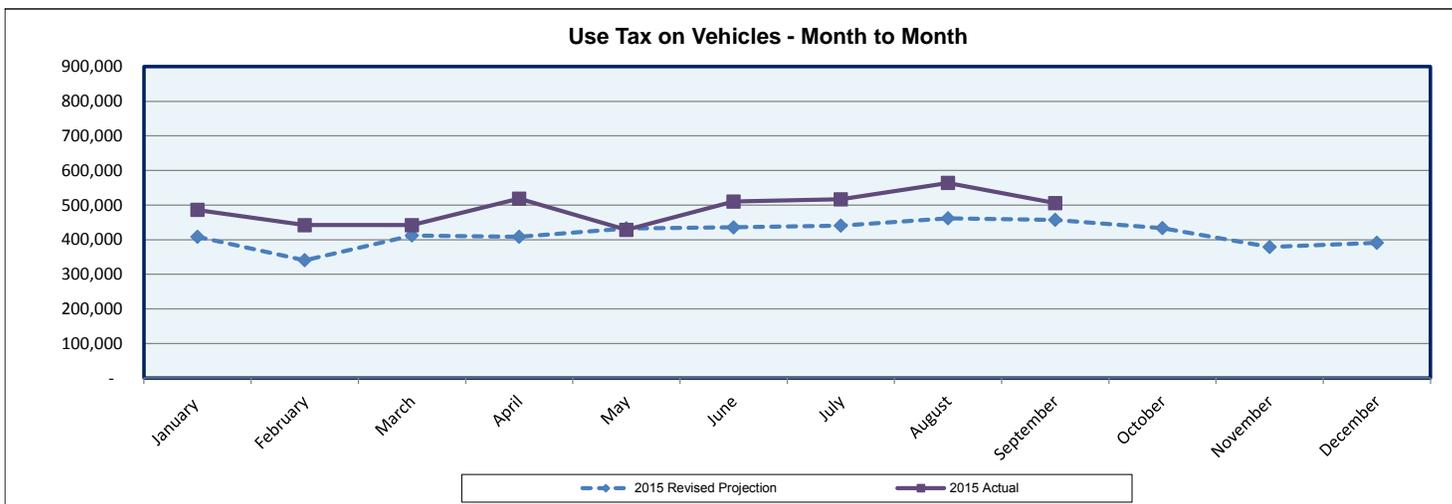
| Month & YTD | Actual Historical Data | | | | | | 2015 Budget Estimate Based on 7 Year % Total Collected | | 2015 Data | | | |
|----------------|------------------------|----------------|-------------------|----------------|-------------------|----------------|--|-------------------|--------------------|-------------|-----------------------|----------------------------------|
| | 2012 | | 2013 | | 2014 | | % | Projection | Actual 2015 Amount | % of Budget | % Ch from 2014 Actual | % Dif from Rev 2015 Budget Proj. |
| | Amount | % Total | Amount | % Total | Amount | % Total | | | | | | |
| January | 3,084,245 | 6.61% | 3,389,888 | 7.18% | 3,399,442 | 6.84% | 7.12% | 3,547,167 | 3,467,717 | 6.96% | 2.01% | (2.24%) |
| February | 3,113,685 | 6.68% | 3,220,228 | 6.82% | 3,309,487 | 6.65% | 6.82% | 3,397,708 | 3,588,745 | 7.20% | 8.44% | 5.62% |
| YTD | 6,197,930 | 13.29% | 6,610,116 | 14.00% | 6,708,929 | 13.49% | 13.94% | 6,944,876 | 7,056,462 | 14.16% | 5.18% | 1.61% |
| March | 3,873,820 | 8.31% | 4,063,310 | 8.61% | 4,058,852 | 8.16% | 8.29% | 4,130,059 | 4,478,481 | 8.99% | 10.34% | 8.44% |
| YTD | 10,071,750 | 21.59% | 10,673,426 | 22.60% | 10,767,781 | 21.65% | 22.23% | 11,074,934 | 11,534,943 | 23.15% | 7.12% | 4.15% |
| April | 3,343,687 | 7.17% | 3,353,633 | 7.10% | 3,673,142 | 7.39% | 7.27% | 3,621,897 | 3,731,126 | 7.49% | 1.58% | 3.02% |
| YTD | 13,415,437 | 28.76% | 14,027,059 | 29.71% | 14,440,923 | 29.04% | 29.50% | 14,696,831 | 15,266,069 | 30.64% | 5.71% | 3.87% |
| May | 3,384,049 | 7.26% | 3,601,435 | 7.63% | 4,158,367 | 8.36% | 7.71% | 3,841,104 | 4,061,762 | 8.15% | (2.32%) | 5.74% |
| YTD | 16,799,486 | 36.02% | 17,628,494 | 37.33% | 18,599,290 | 37.40% | 37.21% | 18,537,935 | 19,327,831 | 38.80% | 3.92% | 4.26% |
| June | 4,115,557 | 8.82% | 4,122,641 | 8.73% | 4,328,631 | 8.70% | 8.71% | 4,339,302 | 4,692,249 | 9.42% | 8.40% | 8.13% |
| YTD | 20,915,043 | 44.84% | 21,751,135 | 46.06% | 22,927,921 | 46.10% | 45.92% | 22,877,237 | 24,020,080 | 48.21% | 4.76% | 5.00% |
| July | 3,519,763 | 7.55% | 3,793,374 | 8.03% | 3,884,301 | 7.81% | 7.92% | 3,945,726 | 4,036,292 | 8.10% | 3.91% | 2.30% |
| YTD | 24,434,806 | 52.39% | 25,544,509 | 54.10% | 26,812,222 | 53.91% | 53.84% | 26,822,963 | 28,056,371 | 56.32% | 4.64% | 4.60% |
| August | 3,604,092 | 7.73% | 3,780,923 | 8.01% | 3,911,036 | 7.86% | 7.93% | 3,950,708 | 4,039,233 | 8.11% | 3.28% | 2.24% |
| YTD | 28,038,898 | 60.11% | 29,325,432 | 62.11% | 30,723,258 | 61.78% | 61.77% | 30,773,670 | 32,095,604 | 64.42% | 4.47% | 4.30% |
| September | 3,810,025 | 8.17% | 3,994,595 | 8.46% | 4,340,472 | 8.73% | 8.54% | 4,254,608 | 4,640,120 | 9.31% | 6.90% | 9.06% |
| YTD | 31,848,923 | 68.28% | 33,320,027 | 70.57% | 35,063,730 | 70.50% | 70.31% | 35,028,278 | 36,735,725 | 73.74% | 4.77% | 4.87% |
| October | 4,867,501 | 10.44% | 3,633,133 | 7.69% | 3,741,369 | 7.52% | 8.09% | 4,030,419 | | | | |
| YTD | 36,716,424 | 78.72% | 36,953,160 | 78.26% | 38,805,099 | 78.03% | 78.40% | 39,058,697 | | | | |
| November | 3,615,652 | 7.75% | 3,733,397 | 7.91% | 4,112,214 | 8.27% | 8.07% | 4,020,455 | | | | |
| YTD | 40,332,076 | 86.47% | 40,686,557 | 86.17% | 42,917,313 | 86.30% | 86.47% | 43,079,153 | | | | |
| December | 6,310,893 | 13.53% | 6,532,104 | 13.83% | 6,815,306 | 13.70% | 13.53% | 6,740,614 | | | | |
| Total | 46,642,969 | 100.00% | 47,218,661 | 100.00% | 49,732,619 | 100.00% | 100.00% | 49,819,767 | | | | |

Note: October of 2012 includes a one-time sale tax collection of \$1.4 million; September of 2014 includes a one-time sales tax collection of \$403,000.

**City and County of Broomfield
Revenue Tracking System**

**Table 2
Use Tax on Vehicles**

| | |
|--|--------------|
| September | |
| Original 2015 Budget Estimate | \$ 5,000,000 |
| Current Projected 2015 Revenues Based on Revenues Received To-Date | \$ 5,811,596 |
| Actual - Above (Below) Budget Estimate | \$ 811,596 |
| Actual - % Above (Below) Budget Estimate | 16.23% |

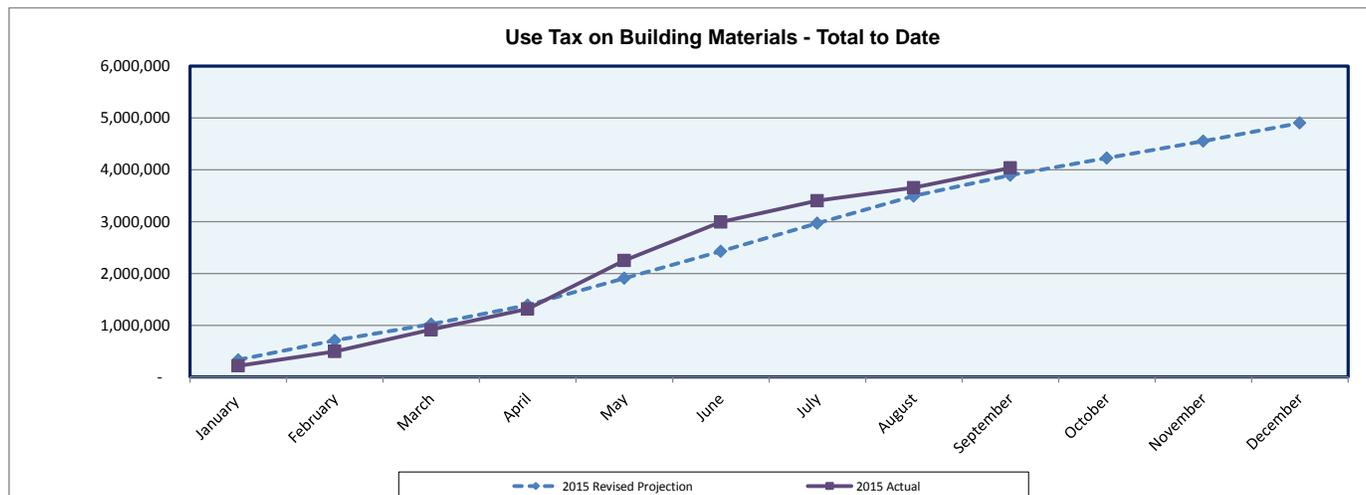
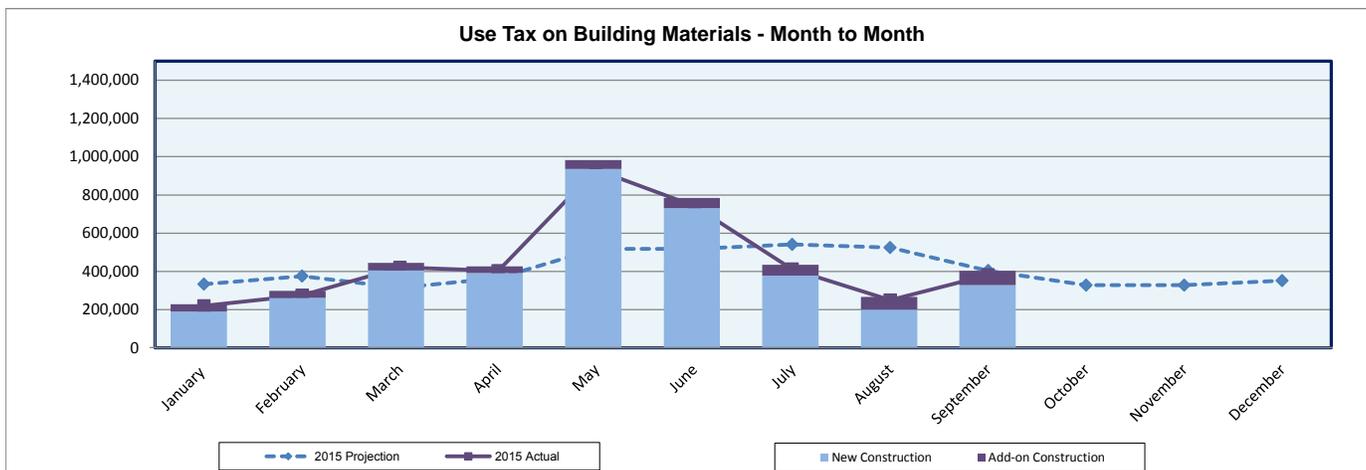


| Month & YTD | 2015 Data | | | | | | | | | | | |
|-------------|------------------------|---------|-----------|---------|-----------|---------|--|------------|--------------------|-------------|-----------------------|----------------------------------|
| | Actual Historical Data | | | | | | 2015 Budget Estimate Based on 7 Year % Total Collected | | Actual 2015 Amount | % of Budget | % Ch from 2014 Actual | % Dif from Rev 2015 Budget Proj. |
| | 2012 | | 2013 | | 2014 | | % | Projection | | | | |
| | Amount | % Total | Amount | % Total | Amount | % Total | | | | | | |
| January | 294,187 | 7.41% | 336,041 | 7.59% | 367,676 | 7.58% | 8.17% | 408,500 | 485,932 | 9.72% | 32.16% | 18.96% |
| February | 271,058 | 6.83% | 313,559 | 7.08% | 281,924 | 5.81% | 6.81% | 340,500 | 442,023 | 8.84% | 56.79% | 29.82% |
| YTD | 565,245 | 14.24% | 649,600 | 14.67% | 649,600 | 13.40% | 14.98% | 749,000 | 927,955 | 18.56% | 42.85% | 23.89% |
| March | 321,396 | 8.10% | 354,657 | 8.01% | 380,331 | 7.84% | 8.24% | 412,000 | 442,023 | 8.84% | 16.22% | 7.29% |
| YTD | 886,641 | 22.34% | 1,004,257 | 22.67% | 1,029,931 | 21.24% | 23.22% | 1,161,000 | 1,369,978 | 27.40% | 33.02% | 18.00% |
| April | 335,156 | 8.44% | 349,941 | 7.90% | 380,953 | 7.86% | 8.16% | 408,000 | 518,467 | 10.37% | 36.10% | 27.08% |
| YTD | 1,221,797 | 30.78% | 1,354,198 | 30.57% | 1,410,884 | 29.09% | 31.38% | 1,569,000 | 1,888,445 | 37.77% | 33.85% | 20.36% |
| May | 377,826 | 9.52% | 364,333 | 8.23% | 409,011 | 8.43% | 8.65% | 432,500 | 428,395 | 8.57% | 4.74% | (0.95%) |
| YTD | 1,599,623 | 40.30% | 1,718,531 | 38.80% | 1,819,895 | 37.53% | 40.03% | 2,001,500 | 2,316,840 | 46.34% | 27.31% | 15.76% |
| June | 342,481 | 8.63% | 370,581 | 8.37% | 387,966 | 8.00% | 8.71% | 435,500 | 510,215 | 10.20% | 31.51% | 17.16% |
| YTD | 1,942,104 | 48.92% | 2,089,112 | 47.17% | 2,207,861 | 45.53% | 48.74% | 2,437,000 | 2,827,055 | 56.54% | 28.04% | 16.01% |
| July | 317,776 | 8.01% | 403,948 | 9.12% | 451,855 | 9.32% | 8.81% | 440,500 | 516,502 | 10.33% | 14.31% | 17.25% |
| YTD | 2,259,880 | 56.93% | 2,493,060 | 56.29% | 2,659,716 | 54.85% | 57.55% | 2,877,500 | 3,343,557 | 66.87% | 25.71% | 16.20% |
| August | 378,360 | 9.53% | 438,869 | 9.91% | 428,976 | 8.85% | 9.24% | 462,000 | 564,163 | 11.28% | 31.51% | 22.11% |
| YTD | 2,638,240 | 66.46% | 2,931,929 | 66.19% | 3,088,692 | 63.69% | 66.79% | 3,339,500 | 3,907,720 | 78.15% | 26.52% | 17.02% |
| September | 324,382 | 8.17% | 370,278 | 8.36% | 470,357 | 9.70% | 9.15% | 457,500 | 505,606 | 10.11% | 7.49% | 10.51% |
| YTD | 2,962,622 | 74.63% | 3,302,207 | 74.55% | 3,559,049 | 73.39% | 75.94% | 3,797,000 | 4,413,326 | 88.27% | 24.00% | 16.23% |
| October | 383,581 | 9.66% | 428,062 | 9.66% | 470,357 | 9.70% | 8.67% | 433,500 | | | | |
| YTD | 3,346,203 | 84.30% | 3,730,269 | 84.22% | 4,029,406 | 83.09% | 84.61% | 4,230,500 | | | | |
| November | 343,083 | 8.64% | 311,296 | 7.03% | 354,728 | 7.32% | 7.57% | 378,500 | | | | |
| YTD | 3,689,286 | 92.94% | 4,041,565 | 100.00% | 4,384,134 | 90.41% | 92.18% | 4,609,000 | | | | |
| December | 280,330 | 7.06% | 387,758 | 8.75% | 465,170 | 9.59% | 7.82% | 391,000 | | | | |
| Total | 3,969,616 | 100.00% | 4,429,323 | 100.00% | 4,849,304 | 100.00% | 100.00% | 5,000,000 | | | | |

City and County of Broomfield
Revenue Tracking System

Table 3
Use Tax on Building Materials

| | |
|--|--------------|
| September | |
| Original 2015 Budget Estimate | \$ 4,903,999 |
| Current Projected 2015 Revenues Based on Revenues Received To-Date | \$ 5,080,340 |
| Actual - Above (Below) Budget Estimate | \$ 176,341 |
| Actual - % Above (Below) Budget Estimate | 3.60% |



| Month & YTD | Actual Historical Data | | | | | | | | | | | | 2015 Data | | | | | |
|-------------|------------------------|---------|-----------|---------|-----------|---------|---------|-----------|-----------|------------|--------------------|-------------|--|-----------------------|----------------------------------|-------------|-----------------------|----------------------------------|
| | 2012 | | | | | | 2013 | | | | | | 2015 Budget Estimate Based on 7 Year % Total Collected | | Actual 2015 Amount | % of Budget | % Ch from 2014 Actual | % Dif from Rev 2015 Budget Proj. |
| | Amount | | % Total | | Amount | | % Total | | Amount | | % Total | | Projection | | | | | |
| | Amount | % Total | Amount | % Total | Amount | % Total | Amount | % Total | % | Projection | Actual 2015 Amount | % of Budget | | % Ch from 2014 Actual | % Dif from Rev 2015 Budget Proj. | | | |
| January | 319,558 | 6.45% | 566,436 | 12.87% | 361,801 | 6.23% | 6.79% | 332,982 | 219,828 | 4.48% | (39.24%) | (33.98%) | | | | | | |
| February | 118,537 | 2.39% | 224,976 | 5.11% | 388,743 | 6.69% | 7.66% | 375,646 | 274,531 | 5.60% | (29.38%) | (26.92%) | | | | | | |
| YTD | 438,095 | 8.84% | 791,412 | 17.98% | 750,544 | 12.92% | 14.45% | 708,628 | 494,359 | 10.08% | (34.13%) | (30.24%) | | | | | | |
| March | 261,558 | 5.28% | 591,031 | 13.43% | 1,134,251 | 19.53% | 6.42% | 314,837 | 420,952 | 8.58% | (62.89%) | 33.70% | | | | | | |
| YTD | 699,653 | 14.12% | 1,382,443 | 31.42% | 1,884,795 | 32.45% | 20.87% | 1,023,465 | 915,311 | 18.66% | (51.44%) | (10.57%) | | | | | | |
| April | 652,961 | 13.18% | 422,424 | 9.60% | 410,515 | 7.07% | 7.46% | 365,838 | 403,135 | 8.22% | (1.80%) | 10.19% | | | | | | |
| YTD | 1,352,614 | 27.30% | 1,804,867 | 41.01% | 2,295,310 | 39.52% | 28.33% | 1,389,303 | 1,318,446 | 26.89% | (42.56%) | (5.10%) | | | | | | |
| May | 281,706 | 5.69% | 244,691 | 5.56% | 414,684 | 7.14% | 10.58% | 518,843 | 932,091 | 19.01% | 124.77% | 79.65% | | | | | | |
| YTD | 1,634,320 | 32.98% | 2,049,558 | 46.57% | 2,709,994 | 46.66% | 38.91% | 1,908,146 | 2,250,537 | 45.89% | (16.95%) | 17.94% | | | | | | |
| June | 142,437 | 2.87% | 573,789 | 13.04% | 1,157,474 | 19.93% | 10.58% | 518,844 | 742,873 | 15.15% | (35.82%) | 43.18% | | | | | | |
| YTD | 1,776,757 | 35.86% | 2,623,347 | 59.61% | 3,867,468 | 66.58% | 49.49% | 2,426,990 | 2,993,410 | 61.04% | (22.60%) | 23.34% | | | | | | |
| July | 289,773 | 5.85% | 350,056 | 7.95% | 336,642 | 5.80% | 11.03% | 540,912 | 411,657 | 8.39% | 22.28% | (23.90%) | | | | | | |
| YTD | 2,066,530 | 41.70% | 2,973,403 | 67.57% | 4,204,110 | 72.38% | 60.52% | 2,967,902 | 3,405,067 | 69.43% | (19.01%) | 14.73% | | | | | | |
| August | 255,885 | 5.16% | 298,384 | 6.78% | 477,124 | 8.21% | 10.70% | 524,729 | 250,361 | 5.11% | (47.53%) | (52.29%) | | | | | | |
| YTD | 2,322,415 | 46.87% | 3,271,787 | 74.35% | 4,681,234 | 80.59% | 71.22% | 3,492,631 | 3,655,428 | 74.54% | (21.91%) | 4.66% | | | | | | |
| September | 365,308 | 7.37% | 279,057 | 6.34% | 338,066 | 5.82% | 8.24% | 404,091 | 381,410 | 7.78% | 12.82% | (5.61%) | | | | | | |
| YTD | 2,687,723 | 54.24% | 3,550,844 | 80.69% | 5,019,300 | 86.41% | 79.46% | 3,896,722 | 4,036,838 | 82.32% | (19.57%) | 3.60% | | | | | | |
| October | 192,867 | 3.89% | 357,703 | 8.13% | 299,916 | 5.16% | 6.69% | 328,079 | | | | | | | | | | |
| YTD | 2,880,590 | 58.13% | 3,908,547 | 88.82% | 5,319,216 | 91.58% | 86.15% | 4,224,800 | | | | | | | | | | |
| November | 1,099,999 | 22.20% | 236,504 | 5.37% | 198,541 | 3.42% | 6.69% | 328,079 | | | | | | | | | | |
| YTD | 3,980,589 | 80.33% | 4,145,051 | 94.19% | 5,517,757 | 95.00% | 92.84% | 4,552,879 | | | | | | | | | | |
| December | 974,629 | 19.67% | 255,509 | 5.81% | 290,687 | 5.00% | 7.16% | 351,120 | | | | | | | | | | |
| Total | 4,955,218 | 100.00% | 4,400,560 | 100.00% | 5,808,444 | 100.00% | 100.00% | 4,903,999 | | | | | | | | | | |

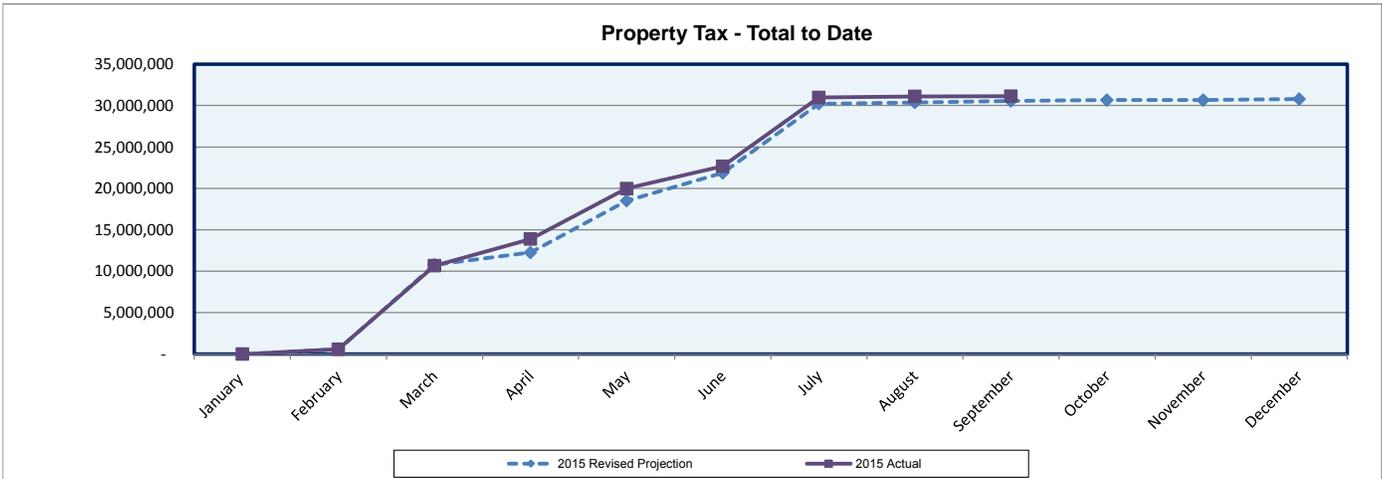
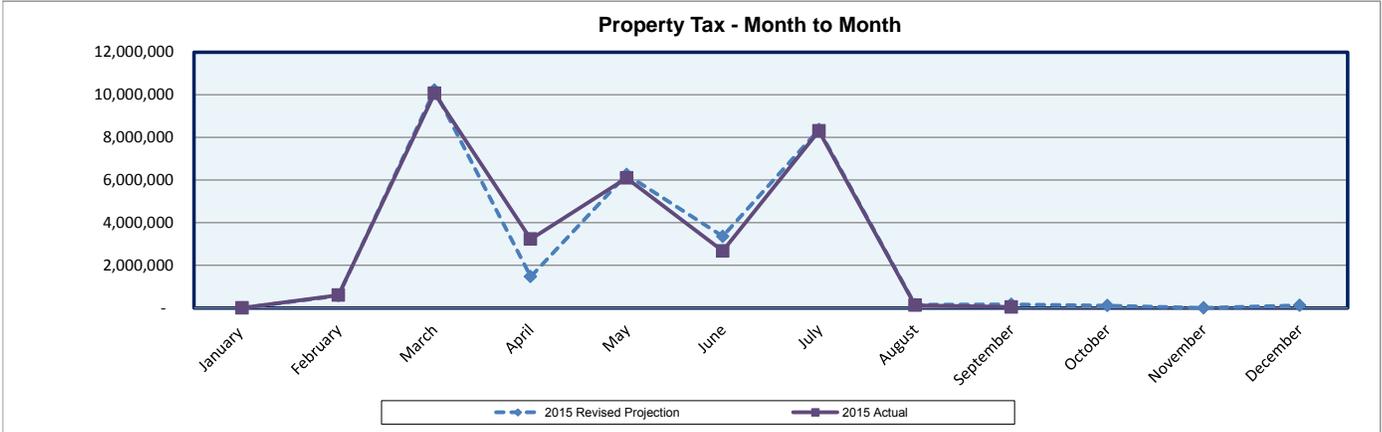
* Modified Cash Basis.

* Monthly collections have not shown a repeatable pattern. The 2015 monthly budget estimates for residential and add-on construction were projected as if revenues are received equally each month. Multi-family and new construction projects have been included in the month the project is estimated to pull the permit.

City and County of Broomfield
Revenue Tracking System

Table 4
Property Tax Revenue

| | |
|--|---------------|
| September | |
| Original 2015 Budget Estimate | \$ 30,776,889 |
| Current Projected 2015 Revenues Based on Revenues Received To-Date | \$ 30,776,889 |
| Actual - Above (Below) Budget Estimate | \$ - |
| Actual - % Above (Below) Budget Estimate | 0.00% |



| Month & YTD | 2015 Data | | | | | | | | | | | |
|-------------|------------------------|---------|------------|---------|------------|---------|--|------------|------------|-------------|------------------|----------------------------------|
| | Actual Historical Data | | | | | | 2015 Budget Estimate Based on 7 Year % Total Collected | | 2015 Data | % of Budget | % Ch from Actual | % Dif from Rev 2015 Budget Proj. |
| | 2012 | | 2013 | | 2014 | | Projection | | | | | |
| Amount | % Total | Amount | % Total | Amount | % Total | | | | | | | |
| January | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 0.00% | 0 | 0 | 0.00% | 0.00% | 0.00% |
| February | 510,822 | 1.83% | 462,880 | 1.63% | 462,880 | 1.50% | 1.87% | 575,528 | 598,754 | 1.95% | 29.35% | 4.04% |
| YTD | 571,321 | 2.05% | 462,880 | 1.63% | 462,880 | 1.50% | 1.87% | 575,528 | 598,754 | 1.95% | 29.35% | 4.04% |
| March | 9,725,845 | 34.85% | 9,778,761 | 34.44% | 11,356,028 | 36.76% | 33.18% | 10,211,772 | 10,068,193 | 32.71% | (11.34%) | (1.41%) |
| YTD | 10,297,166 | 36.90% | 10,241,641 | 36.07% | 11,818,908 | 38.26% | 35.05% | 10,787,300 | 10,666,947 | 34.66% | (9.75%) | (1.12%) |
| April | 939,804 | 3.37% | 1,194,725 | 4.21% | 1,061,825 | 3.44% | 4.77% | 1,468,058 | 3,230,952 | 10.50% | 204.28% | 120.08% |
| YTD | 11,236,970 | 40.25% | 11,436,366 | 40.27% | 12,880,733 | 41.68% | 39.82% | 12,255,358 | 13,897,899 | 45.16% | 7.90% | 13.40% |
| May | 6,140,756 | 22.00% | 6,621,333 | 23.32% | 5,444,327 | 17.62% | 20.32% | 6,253,864 | 6,094,817 | 19.80% | 11.95% | (2.54%) |
| YTD | 17,377,726 | 62.26% | 18,057,699 | 63.59% | 18,325,060 | 59.31% | 60.14% | 18,509,222 | 19,992,716 | 64.96% | 9.10% | 8.01% |
| June | 3,550,955 | 12.72% | 2,426,590 | 8.55% | 3,701,595 | 11.98% | 10.90% | 3,354,681 | 2,672,696 | 8.68% | (27.80%) | (20.33%) |
| YTD | 20,928,681 | 74.98% | 20,484,289 | 72.14% | 22,026,655 | 71.29% | 71.04% | 21,863,903 | 22,665,412 | 73.64% | 2.90% | 3.67% |
| July | 6,580,076 | 23.58% | 7,421,314 | 26.14% | 8,664,939 | 28.05% | 27.17% | 8,362,081 | 8,306,966 | 26.99% | (4.13%) | (0.66%) |
| YTD | 27,508,757 | 98.57% | 27,905,603 | 98.28% | 30,691,594 | 99.34% | 98.21% | 30,225,984 | 30,972,378 | 100.64% | 0.91% | 2.47% |
| August | 109,656 | 0.40% | 308,518 | 1.10% | 95,003 | 0.32% | 0.48% | 147,729 | 129,911 | 0.42% | 36.74% | (12.06%) |
| YTD | 27,618,413 | 98.96% | 28,214,121 | 99.37% | 30,786,597 | 99.65% | 98.69% | 30,373,713 | 31,102,289 | 101.06% | 1.03% | 2.40% |
| September | 24,941 | 0.09% | 41,822 | 0.15% | 35,820 | 0.12% | 0.55% | 169,273 | 42,186 | 0.14% | 17.77% | (75.08%) |
| YTD | 27,643,354 | 99.05% | 28,255,943 | 99.52% | 30,822,417 | 99.77% | 99.24% | 30,542,986 | 31,144,475 | 101.19% | 1.04% | 1.97% |
| October | 128,875 | 0.46% | 55,274 | 0.19% | 70,737 | 0.23% | 0.35% | 107,719 | | | | |
| YTD | 27,772,229 | 99.51% | 28,311,217 | 99.71% | 30,893,154 | 100.00% | 99.59% | 30,650,705 | | | | |
| November | 47,602 | 0.18% | 31,816 | 0.12% | 32,375 | 0.11% | 0.01% | 3,078 | | | | |
| YTD | 27,819,831 | 99.68% | 28,343,033 | 99.83% | 30,925,529 | 100.10% | 99.60% | 30,653,783 | | | | |
| December | 88,862 | 0.32% | 49,588 | 0.17% | (31,434) | (0.10%) | 0.40% | 123,106 | | | | |
| Total | 27,908,693 | 100.00% | 28,392,621 | 100.00% | 30,894,095 | 100.00% | 100.00% | 30,776,889 | | | | |

* The first property tax collections occur in February of each year.

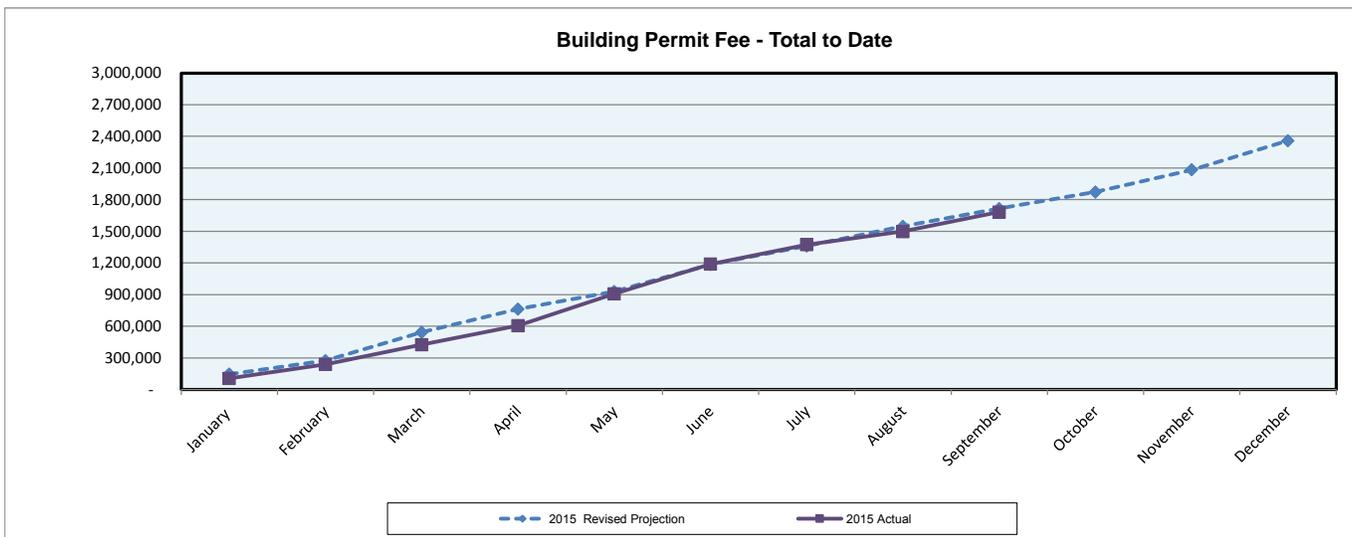
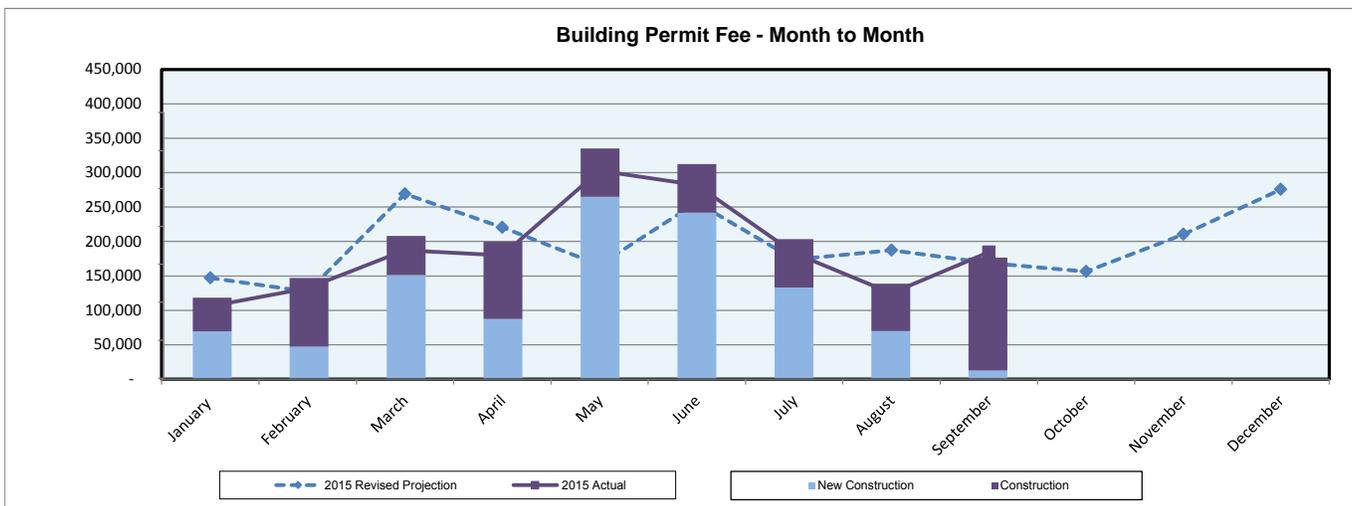
* Negative amounts reflect abatements.

* The revenues associated with Property Taxes are set each year by assessed valuation and mill levies. The total amount projected on an annual basis should remain at the original budgeted amount unless valuation adjustments are made through the Assessor's Office resulting in tax abatements from original amounts due. Final payments for the year are due by June 30th.

City and County of Broomfield
Revenue Tracking System

Table 5
Building Permit Fees

| | |
|--|--------------|
| September | |
| Original 2015 Budget Estimate | \$ 2,358,394 |
| Current Projected 2015 Revenues Based on Revenues Received To-Date | \$ 2,312,618 |
| Actual - Above (Below) Budget Estimate | \$ (45,776) |
| Actual - % Above (Below) Budget Estimate | (1.94%) |



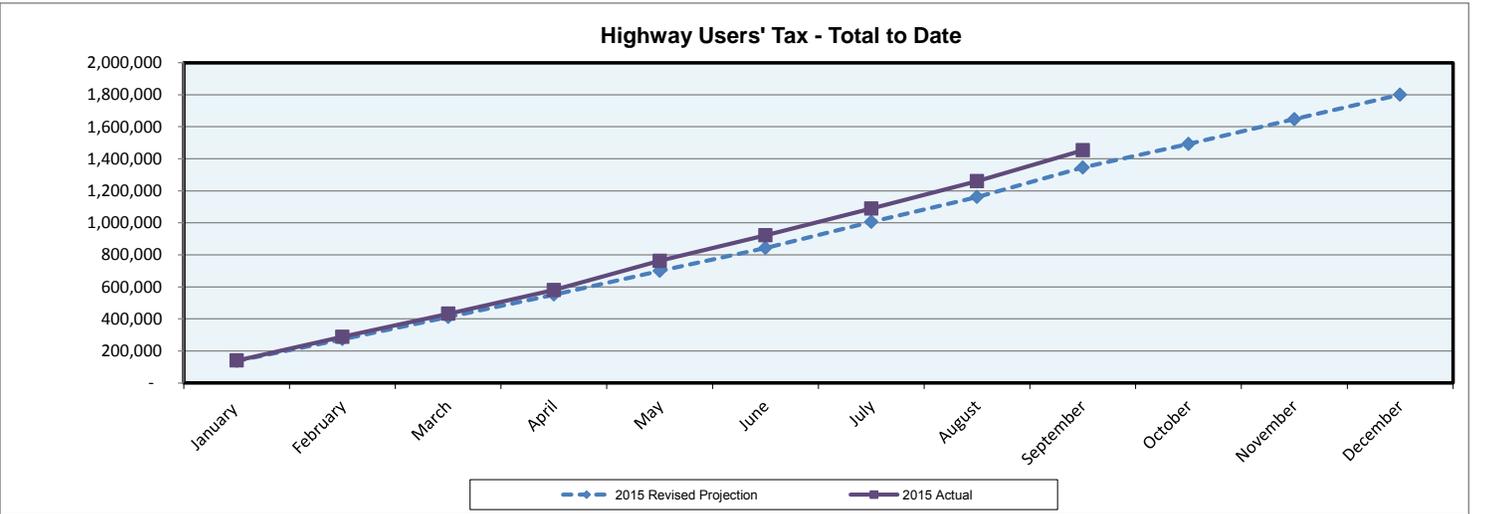
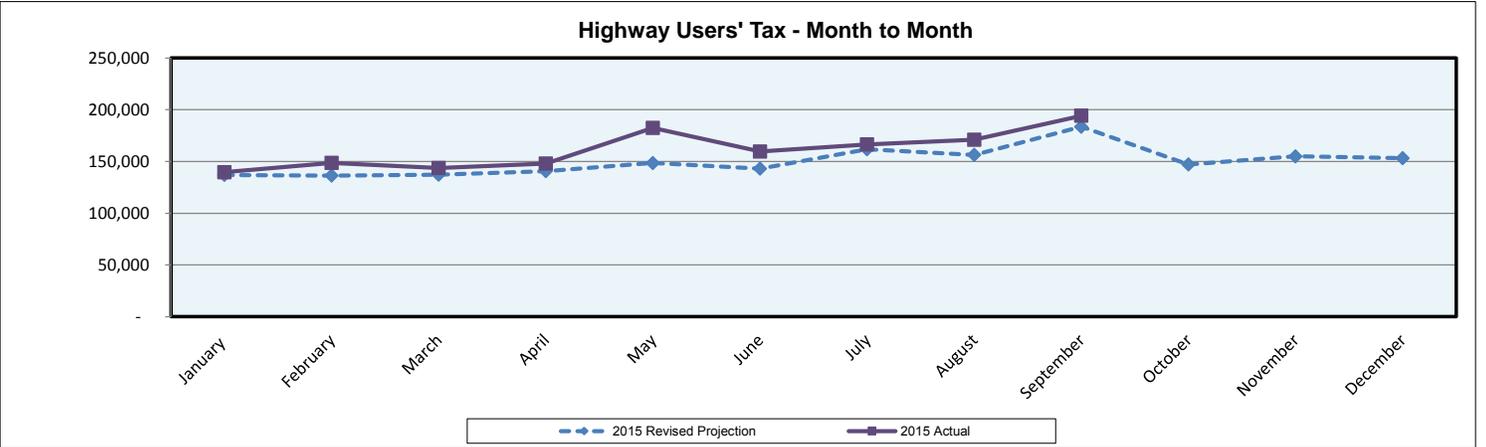
| Month & YTD | Actual Historical Data | | | | | | 2015 Data | | | | | | |
|----------------|------------------------|---------|-----------|---------|-----------|---------|--|------------|--------------------|-------------|-----------------------|----------------------------------|--|
| | 2012 | | 2013 | | 2014 | | 2015 Budget Estimate Based on 7 Year % Total Collected | | Actual 2015 Amount | % of Budget | % Ch from 2014 Actual | % Dif from Rev 2015 Budget Proj. | |
| | Amount | % Total | Amount | % Total | Amount | % Total | % | Projection | | | | | |
| January | 122,881 | 6.38% | 213,416 | 11.19% | 154,323 | 6.42% | 6.23% | 146,928 | 106,074 | 4.50% | (31.26%) | (27.81%) | |
| February | 61,522 | 3.19% | 108,114 | 5.67% | 175,709 | 7.31% | 5.39% | 127,117 | 132,171 | 5.60% | (24.78%) | 3.98% | |
| YTD | 184,403 | 9.58% | 321,530 | 16.85% | 330,032 | 13.73% | 11.62% | 274,045 | 238,245 | 10.10% | (27.81%) | (13.06%) | |
| March | 129,840 | 6.74% | 210,486 | 11.03% | 394,999 | 16.43% | 11.40% | 268,910 | 187,419 | 7.95% | (52.55%) | (30.30%) | |
| YTD | 314,243 | 16.32% | 532,016 | 27.89% | 725,031 | 30.16% | 23.02% | 542,955 | 425,664 | 18.05% | (41.29%) | (21.60%) | |
| April | 216,624 | 11.25% | 186,742 | 9.79% | 167,922 | 6.99% | 9.34% | 220,291 | 180,011 | 7.63% | (16.24%) | (18.29%) | |
| YTD | 530,867 | 27.57% | 718,758 | 37.67% | 892,953 | 37.15% | 32.36% | 763,246 | 605,675 | 25.68% | (32.17%) | (20.64%) | |
| May | 132,304 | 6.87% | 119,898 | 6.28% | 191,430 | 7.96% | 7.04% | 166,016 | 302,643 | 12.83% | 58.10% | 82.30% | |
| YTD | 663,171 | 34.44% | 838,656 | 43.96% | 1,084,383 | 45.11% | 39.40% | 929,262 | 908,318 | 38.51% | (16.24%) | (2.25%) | |
| June | 82,647 | 4.29% | 228,316 | 11.97% | 394,028 | 16.39% | 10.88% | 256,674 | 282,056 | 11.96% | (28.42%) | 9.89% | |
| YTD | 745,818 | 38.73% | 1,066,972 | 55.92% | 1,478,411 | 61.50% | 50.29% | 1,185,936 | 1,190,374 | 50.47% | (19.48%) | 0.37% | |
| July | 127,853 | 6.64% | 163,784 | 8.58% | 165,301 | 6.88% | 7.37% | 173,737 | 183,103 | 7.76% | 10.77% | 5.39% | |
| YTD | 873,671 | 45.37% | 1,230,756 | 64.51% | 1,643,712 | 68.38% | 57.65% | 1,359,673 | 1,373,477 | 58.24% | (16.44%) | 1.02% | |
| August | 146,829 | 7.62% | 145,119 | 7.61% | 206,881 | 8.61% | 7.95% | 187,390 | 124,715 | 5.29% | (39.72%) | (33.45%) | |
| YTD | 1,020,500 | 52.99% | 1,375,875 | 72.12% | 1,850,593 | 76.98% | 65.60% | 1,547,063 | 1,498,192 | 63.53% | (19.04%) | (3.16%) | |
| September | 151,121 | 7.85% | 136,706 | 7.17% | 155,272 | 6.46% | 7.16% | 168,798 | 184,364 | 7.82% | 18.74% | 9.22% | |
| YTD | 1,171,621 | 60.84% | 1,512,581 | 79.28% | 2,005,865 | 83.44% | 72.76% | 1,715,861 | 1,682,556 | 71.34% | (16.12%) | (1.94%) | |
| October | 102,352 | 5.31% | 160,504 | 8.41% | 148,451 | 6.18% | 6.63% | 156,465 | | | | | |
| YTD | 1,273,973 | 66.15% | 1,673,085 | 87.69% | 2,154,316 | 89.62% | 79.39% | 1,872,325 | | | | | |
| November | 323,619 | 16.80% | 114,102 | 5.98% | 96,021 | 3.99% | 8.93% | 210,524 | | | | | |
| YTD | 1,597,592 | 82.96% | 1,787,187 | 93.67% | 2,250,337 | 93.61% | 88.32% | 2,082,849 | | | | | |
| December | 328,180 | 17.04% | 120,691 | 6.33% | 153,502 | 6.39% | 11.68% | 275,545 | | | | | |
| YTD | 1,925,772 | 100.00% | 1,907,878 | 100.00% | 2,403,839 | 100.00% | 100.00% | 2,358,394 | | | | | |

* Modified Cash Basis.

City and County of Broomfield
Revenue Tracking System

Table 6
Highway Users' Tax

| | |
|--|--------------|
| September | |
| Original 2015 Budget Estimate | \$ 1,800,000 |
| Current Projected 2015 Revenues Based on Revenues Received To-Date | \$ 1,945,469 |
| Actual - Above (Below) Budget Estimate | \$ 145,469 |
| Actual - % Above (Below) Budget Estimate | 8.08% |

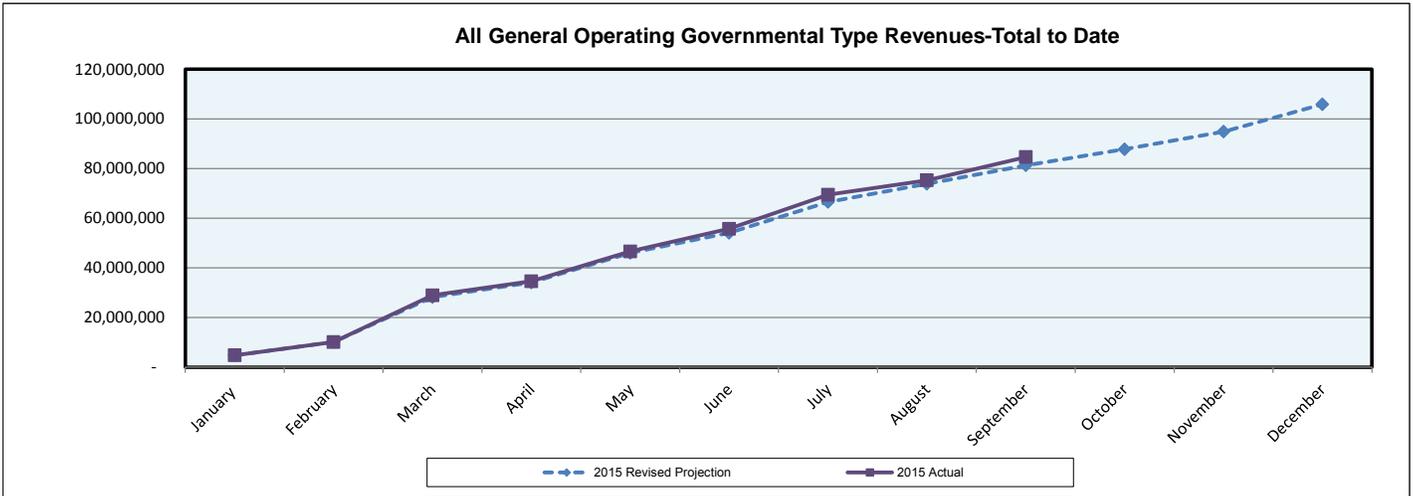
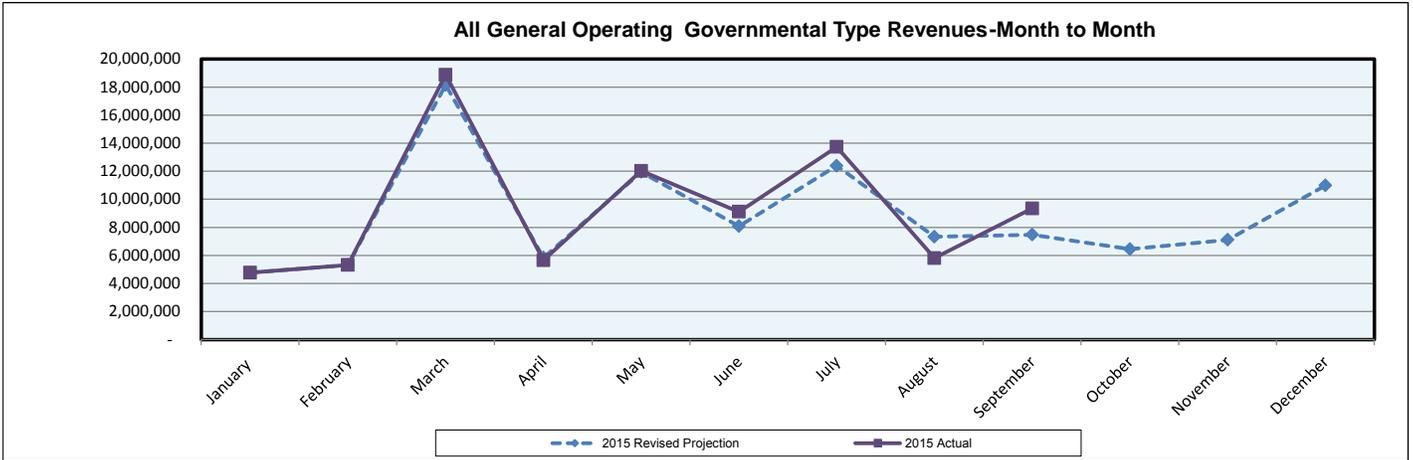


| Month & YTD | Actual Historical Data | | | | | | 2015 Data | | | | | | |
|----------------|------------------------|---------|-----------|---------|-----------|---------|--|------------|--------------------|-------------|-----------------------|----------------------------------|--|
| | 2012 | | 2013 | | 2014 | | 2015 Budget Estimate Based on 7 Year % Total Collected | | Actual 2015 Amount | % of Budget | % Ch from 2014 Actual | % Dif from Rev 2015 Budget Proj. | |
| | Amount | % Total | Amount | % Total | Amount | % Total | % | Projection | | | | | |
| January | 145,906 | 8.20% | 135,944 | 7.57% | 140,040 | 7.55% | 7.61% | 136,980 | 139,680 | 7.76% | (0.26%) | 1.97% | |
| February | 134,926 | 7.58% | 140,363 | 7.82% | 140,544 | 7.58% | 7.58% | 136,440 | 148,665 | 8.26% | 5.78% | 8.96% | |
| YTD | 280,832 | 15.78% | 276,307 | 15.39% | 280,584 | 15.12% | 15.19% | 273,420 | 288,345 | 16.02% | 2.77% | 5.46% | |
| March | 144,172 | 8.10% | 135,909 | 7.57% | 143,689 | 7.75% | 7.63% | 137,340 | 143,681 | 7.98% | (0.01%) | 4.62% | |
| YTD | 425,004 | 23.87% | 412,216 | 22.95% | 424,273 | 22.87% | 22.82% | 410,760 | 432,026 | 24.00% | 1.83% | 5.18% | |
| April | 134,307 | 7.54% | 146,594 | 8.16% | 146,501 | 7.90% | 7.81% | 140,580 | 147,894 | 8.22% | 0.95% | 5.20% | |
| YTD | 559,311 | 31.42% | 558,810 | 31.12% | 570,774 | 30.77% | 30.63% | 551,340 | 579,920 | 32.22% | 1.60% | 5.18% | |
| May | 143,131 | 8.04% | 152,947 | 8.52% | 159,123 | 8.58% | 8.25% | 148,500 | 182,448 | 10.14% | 14.66% | 22.86% | |
| YTD | 702,442 | 39.46% | 711,757 | 39.63% | 729,897 | 39.35% | 38.88% | 699,840 | 762,368 | 42.35% | 4.45% | 8.93% | |
| June | 157,309 | 8.84% | 136,867 | 7.62% | 150,957 | 8.14% | 7.95% | 143,100 | 159,516 | 8.86% | 5.67% | 11.47% | |
| YTD | 859,751 | 48.30% | 848,624 | 47.25% | 880,854 | 47.48% | 46.83% | 842,940 | 921,884 | 51.22% | 4.66% | 9.37% | |
| July | 169,622 | 9.53% | 172,916 | 9.63% | 159,348 | 8.59% | 8.99% | 161,820 | 166,501 | 9.25% | 4.49% | 2.89% | |
| YTD | 1,029,373 | 57.82% | 1,021,540 | 56.88% | 1,040,202 | 56.07% | 55.82% | 1,004,760 | 1,088,385 | 60.47% | 4.63% | 8.32% | |
| August | 149,851 | 8.42% | 158,841 | 8.84% | 177,571 | 9.57% | 8.69% | 156,420 | 170,925 | 9.50% | (3.74%) | 9.27% | |
| YTD | 1,179,224 | 66.24% | 1,180,381 | 65.73% | 1,217,773 | 65.64% | 64.51% | 1,161,180 | 1,259,310 | 69.96% | 3.41% | 8.45% | |
| September | 200,020 | 11.24% | 184,220 | 10.26% | 172,352 | 9.29% | 10.20% | 183,600 | 194,150 | 10.79% | 12.65% | 5.75% | |
| YTD | 1,379,244 | 77.48% | 1,364,601 | 75.98% | 1,390,125 | 74.93% | 74.71% | 1,344,780 | 1,453,460 | 80.75% | 4.56% | 8.08% | |
| October | 121,911 | 6.85% | 135,110 | 7.52% | 154,380 | 8.32% | 8.17% | 147,060 | | | | | |
| YTD | 1,501,155 | 84.33% | 1,499,711 | 83.51% | 1,544,505 | 83.26% | 82.88% | 1,491,840 | | | | | |
| November | 148,016 | 8.31% | 150,631 | 8.39% | 166,273 | 8.96% | 8.61% | 154,980 | | | | | |
| YTD | 1,649,171 | 92.64% | 1,650,342 | 91.89% | 1,710,778 | 92.22% | 91.49% | 1,646,820 | | | | | |
| December | 131,024 | 7.36% | 145,576 | 8.11% | 144,335 | 7.78% | 8.51% | 153,180 | | | | | |
| Total | 1,780,195 | 100.00% | 1,795,918 | 100.00% | 1,855,113 | 100.00% | 100.00% | 1,800,000 | | | | | |

City and County of Broomfield
Revenue Tracking System

Table 7
All General Operating Governmental Type Revenues

| | |
|--|----------------|
| September | |
| Original 2015 Budget Estimate | \$ 105,517,845 |
| Revised 2015 Budget Estimate | \$ 105,836,717 |
| Current Projected 2015 Revenues Based on Revenues Received To-Date | \$ 110,169,979 |
| Actual - Above (Below) Budget Estimate | \$ 4,333,262 |
| Actual - % Above (Below) Budget Estimate | 4.09% |

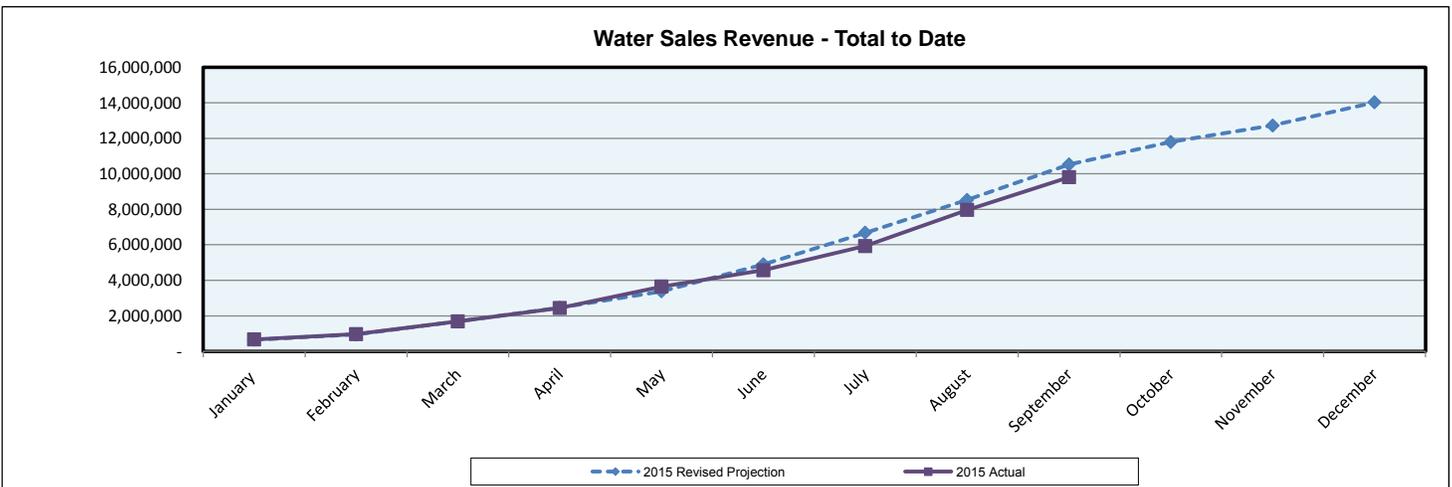
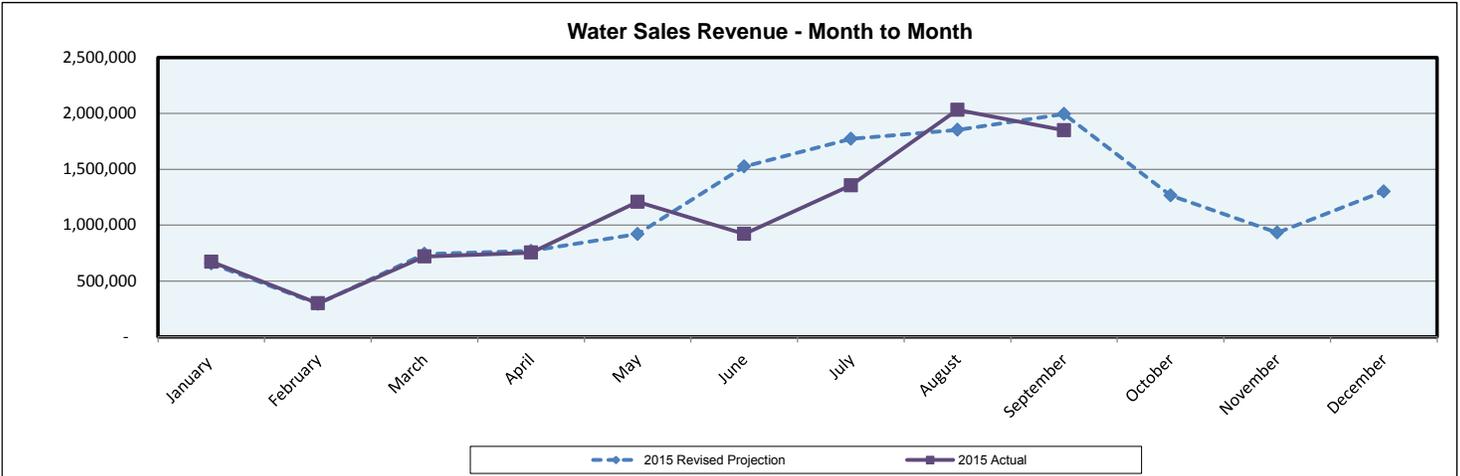


| Month & YTD | Actual Historical Data | | | | | | 2015 Data | | | | | |
|----------------|------------------------|---------|------------|---------|-------------|---------|--|-------------|------------|-------------|-----------------------|----------------------------------|
| | 2012 | | 2013 | | 2014 | | 2015 Budget Estimate Based on 7 Year % Total Collected | | 2015 Data | % of Budget | % Ch from 2014 Actual | % Dif from Rev 2015 Budget Proj. |
| | Amount | % Total | Amount | % Total | Amount | % Total | % | Projection | | | | |
| | | | | | | | | | | | | |
| January | 4,258,329 | 4.56% | 4,794,277 | 5.00% | 4,454,655 | 4.35% | 4.51% | 4,773,236 | 4,764,530 | 4.50% | 6.96% | (0.18%) |
| February | 5,180,941 | 5.55% | 5,581,153 | 5.82% | 5,262,744 | 5.14% | 5.03% | 5,323,587 | 5,310,974 | 5.02% | 0.92% | (0.24%) |
| YTD | 9,439,270 | 10.10% | 10,375,430 | 10.82% | 9,717,399 | 9.49% | 9.54% | 10,096,823 | 10,075,504 | 9.52% | 3.69% | (0.21%) |
| March | 14,133,900 | 15.13% | 14,672,377 | 15.31% | 16,657,127 | 16.27% | 17.15% | 18,150,997 | 18,872,206 | 17.83% | 13.30% | 3.97% |
| YTD | 23,573,170 | 25.23% | 25,047,807 | 26.13% | 26,374,526 | 25.76% | 26.69% | 28,247,820 | 28,947,710 | 27.35% | 9.76% | 2.48% |
| April | 6,786,570 | 7.26% | 7,260,185 | 7.57% | 7,118,229 | 6.95% | 5.52% | 5,842,187 | 5,644,381 | 5.33% | (20.71%) | (3.39%) |
| YTD | 30,359,740 | 32.49% | 32,307,992 | 33.71% | 33,492,755 | 32.71% | 32.21% | 34,090,007 | 34,592,091 | 32.68% | 3.28% | 1.47% |
| May | 11,039,127 | 11.82% | 11,627,759 | 12.13% | 10,975,250 | 10.72% | 11.28% | 11,938,382 | 12,026,403 | 11.36% | 9.58% | 0.74% |
| YTD | 41,398,867 | 44.31% | 43,935,751 | 45.84% | 44,468,005 | 43.43% | 43.49% | 46,028,388 | 46,618,494 | 44.05% | 4.84% | 1.28% |
| June | 9,113,371 | 9.75% | 6,758,765 | 7.05% | 13,193,628 | 12.89% | 7.64% | 8,085,925 | 9,110,609 | 8.61% | (30.95%) | 12.67% |
| YTD | 50,512,238 | 54.06% | 50,694,516 | 52.89% | 57,661,633 | 56.32% | 51.13% | 54,114,313 | 55,729,103 | 52.66% | (3.35%) | 2.98% |
| July | 11,660,584 | 12.48% | 14,434,740 | 15.06% | 10,978,167 | 10.72% | 11.70% | 12,382,896 | 13,737,570 | 12.98% | 25.14% | 10.94% |
| YTD | 62,172,822 | 66.54% | 65,129,256 | 67.95% | 68,639,800 | 67.04% | 62.83% | 66,497,209 | 69,466,673 | 65.64% | 1.20% | 4.47% |
| August | 5,808,837 | 6.22% | 4,205,124 | 4.39% | 5,848,097 | 5.71% | 6.92% | 7,323,901 | 5,806,607 | 5.49% | (0.71%) | (20.72%) |
| YTD | 67,981,659 | 72.76% | 69,334,380 | 72.34% | 74,487,897 | 72.76% | 69.75% | 73,821,110 | 75,273,280 | 71.12% | 1.05% | 1.97% |
| September | 5,639,173 | 6.04% | 7,532,718 | 7.86% | 6,310,236 | 6.16% | 7.06% | 7,472,072 | 9,348,281 | 8.83% | 48.14% | 25.11% |
| YTD | 73,620,832 | 78.80% | 76,867,098 | 80.19% | 80,798,133 | 78.92% | 76.81% | 81,293,182 | 84,621,561 | 79.95% | 4.73% | 4.09% |
| October | 5,884,724 | 6.30% | 5,060,294 | 5.28% | 6,202,611 | 6.06% | 6.09% | 6,445,456 | | | | |
| YTD | 79,505,556 | 85.09% | 81,927,392 | 85.47% | 87,000,744 | 84.98% | 82.90% | 87,738,638 | | | | |
| November | 7,164,171 | 7.67% | 5,434,343 | 5.67% | 5,390,747 | 5.27% | 6.72% | 7,112,227 | | | | |
| YTD | 86,669,727 | 92.76% | 87,361,735 | 91.14% | 92,391,491 | 90.24% | 89.62% | 94,850,866 | | | | |
| December | 6,762,073 | 7.24% | 8,489,960 | 8.86% | 9,988,188 | 9.76% | 10.38% | 10,985,851 | | | | |
| Total | 93,431,800 | 100.00% | 95,851,695 | 100.00% | 102,379,679 | 100.00% | 100.00% | 105,836,717 | | | | |

City and County of Broomfield
Revenue Tracking System

Table 8
Water Sales Revenue

| | |
|--|---------------|
| September | |
| Original 2015 Budget Estimate | \$ 14,020,240 |
| Current Projected 2015 Revenues Based on Revenues Received To-Date | \$ 13,071,524 |
| Actual - Above (Below) Budget Estimate | \$ (948,716) |
| Actual - % Above (Below) Budget Estimate | (6.77%) |

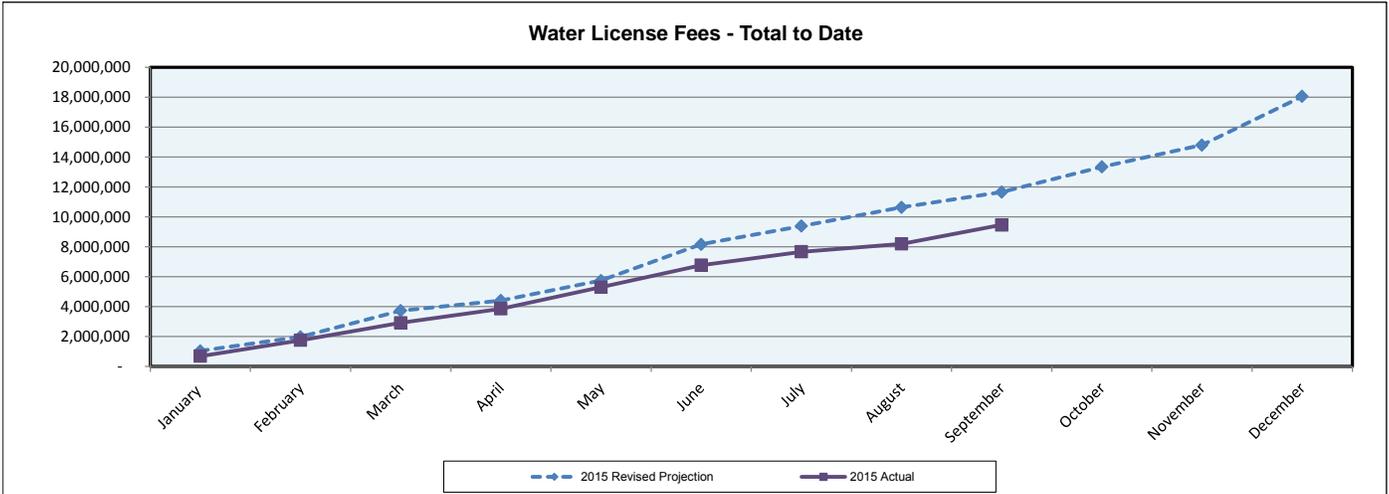
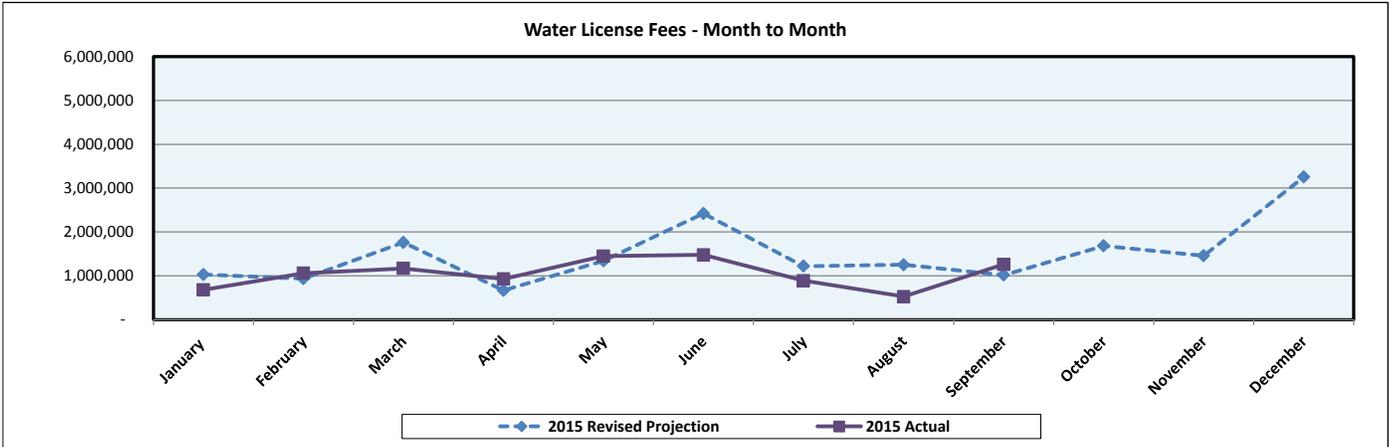


| Month & YTD | Actual Historical Data | | | | | | 2015 Data | | | | | |
|----------------|------------------------|---------|------------|---------|------------|---------|--|------------|-----------|-------------|-----------------------|----------------------------------|
| | 2012 | | 2013 | | 2014 | | 2015 Budget Estimate Based on 7 Year % Total Collected | | 2015 Data | % of Budget | % Ch from 2014 Actual | % Dif from Rev 2015 Budget Proj. |
| | Amount | % Total | Amount | % Total | Amount | % Total | % | Projection | | | | |
| | Amount | % Total | Amount | % Total | Amount | % Total | % | Projection | 2015 Data | % of Budget | % Ch from 2014 Actual | % Dif from Rev 2015 Budget Proj. |
| January | 419,478 | 3.16% | 671,517 | 5.08% | 625,239 | 4.58% | 4.68% | 656,145 | 671,535 | 4.79% | 7.40% | 2.35% |
| February | 256,540 | 1.93% | 198,537 | 1.50% | 290,668 | 2.13% | 2.09% | 293,023 | 299,894 | 2.14% | 3.17% | 2.35% |
| YTD | 676,018 | 5.08% | 870,054 | 6.58% | 915,907 | 6.71% | 6.77% | 949,168 | 971,429 | 6.93% | 6.06% | 2.35% |
| March | 641,677 | 4.83% | 677,538 | 5.13% | 707,325 | 5.18% | 5.29% | 741,671 | 717,620 | 5.12% | 1.46% | (3.24%) |
| YTD | 1,317,695 | 9.91% | 1,547,592 | 11.71% | 1,623,232 | 11.89% | 12.06% | 1,690,839 | 1,689,049 | 12.05% | 4.05% | (0.11%) |
| April | 841,534 | 6.33% | 806,009 | 6.10% | 704,645 | 5.16% | 5.48% | 768,309 | 753,068 | 5.37% | 6.87% | (1.98%) |
| YTD | 2,159,229 | 16.24% | 2,353,601 | 17.81% | 2,327,877 | 17.06% | 17.54% | 2,459,148 | 2,442,117 | 17.42% | 4.91% | (0.69%) |
| May | 1,075,724 | 8.09% | 758,696 | 5.74% | 915,342 | 6.71% | 6.56% | 919,728 | 1,208,440 | 8.62% | 32.02% | 31.39% |
| YTD | 3,234,953 | 24.33% | 3,112,297 | 23.55% | 3,243,219 | 23.76% | 24.10% | 3,378,876 | 3,650,557 | 26.04% | 12.56% | 8.04% |
| June | 1,415,882 | 10.65% | 1,476,433 | 11.17% | 1,529,240 | 11.20% | 10.87% | 1,524,000 | 921,496 | 6.57% | (39.74%) | (39.53%) |
| YTD | 4,650,835 | 34.98% | 4,588,730 | 34.72% | 4,772,459 | 34.97% | 34.97% | 4,902,876 | 4,572,053 | 32.61% | (4.20%) | (6.75%) |
| July | 2,106,766 | 15.85% | 1,756,715 | 13.29% | 1,678,956 | 12.30% | 12.64% | 1,772,158 | 1,356,380 | 9.67% | (19.21%) | (23.46%) |
| YTD | 6,757,601 | 50.83% | 6,345,445 | 48.01% | 6,451,415 | 47.27% | 47.61% | 6,675,034 | 5,928,433 | 42.28% | (8.11%) | (11.18%) |
| August | 1,430,960 | 10.76% | 1,726,927 | 13.07% | 1,999,264 | 14.65% | 13.21% | 1,852,074 | 2,032,507 | 14.50% | 1.66% | 9.74% |
| YTD | 8,188,561 | 61.59% | 8,072,372 | 61.08% | 8,450,679 | 61.92% | 60.82% | 8,527,108 | 7,960,940 | 56.78% | (5.80%) | (6.64%) |
| September | 2,039,881 | 15.34% | 1,934,778 | 14.64% | 1,563,845 | 11.46% | 14.23% | 1,995,080 | 1,849,239 | 13.19% | 18.25% | (7.31%) |
| YTD | 10,228,442 | 76.93% | 10,007,150 | 75.72% | 10,014,524 | 73.38% | 75.05% | 10,522,188 | 9,810,179 | 69.97% | (2.04%) | (6.77%) |
| October | 1,036,310 | 7.79% | 1,325,407 | 10.03% | 1,228,463 | 9.00% | 9.02% | 1,264,626 | | | | |
| YTD | 11,264,752 | 84.73% | 11,332,557 | 85.74% | 11,242,987 | 82.38% | 84.07% | 11,786,814 | | | | |
| November | 793,146 | 5.97% | 533,491 | 4.04% | 1,039,501 | 7.62% | 6.65% | 932,346 | | | | |
| YTD | 12,057,898 | 90.69% | 11,866,048 | 89.78% | 12,282,488 | 89.99% | 90.72% | 12,719,160 | | | | |
| December | 1,237,589 | 9.31% | 1,350,619 | 10.22% | 1,365,518 | 10.01% | 9.28% | 1,301,080 | | | | |
| Total | 13,295,487 | 100.00% | 13,216,667 | 100.00% | 13,648,006 | 100.00% | 100.00% | 14,020,240 | | | | |

**City and County of Broomfield
Revenue Tracking System**

**Table 9
Water License Fees Revenue**

| | |
|--|----------------|
| September | |
| Original 2015 Budget Estimate | \$ 18,053,801 |
| Current Projected 2015 Revenues Based on Revenues Received To-Date | \$ 14,650,748 |
| Actual - Above (Below) Budget Estimate | \$ (3,403,053) |
| Actual - % Above (Below) Budget Estimate | (18.85%) |



| Month & YTD | Actual Historical Data | | | | | | 2015 Data | | | | | |
|----------------|------------------------|----------------|-------------------|----------------|-------------------|----------------|--|-------------------|------------------|---------------|-----------------------|----------------------------------|
| | 2012 | | 2013 | | 2014 | | 2015 Budget Estimate Based on 7 Year % Total Collected | | 2015 Data | % of Budget | % Ch from 2014 Actual | % Dif from Rev 2015 Budget Proj. |
| | Amount | % Total | Amount | % Total | Amount | % Total | % | Projection | | | | |
| January | 943,742 | 4.69% | 3,760,596 | 25.58% | 893,894 | 5.33% | 5.72% | 1,032,677 | 682,826 | 3.78% | (23.61%) | (33.88%) |
| February | 404,172 | 2.01% | 548,102 | 3.73% | 1,146,276 | 6.84% | 5.18% | 935,187 | 1,061,625 | 5.88% | (7.38%) | 13.52% |
| YTD | 1,347,914 | 6.70% | 4,308,698 | 29.31% | 2,040,170 | 12.17% | 10.90% | 1,967,864 | 1,744,451 | 9.66% | (14.49%) | (11.35%) |
| March | 718,303 | 3.57% | 1,580,313 | 10.75% | 3,906,098 | 23.31% | 9.76% | 1,762,051 | 1,170,752 | 6.48% | (70.03%) | (33.56%) |
| YTD | 2,066,217 | 10.27% | 5,889,011 | 40.06% | 5,946,268 | 35.48% | 20.66% | 3,729,915 | 2,915,203 | 16.15% | (50.97%) | (21.84%) |
| April | 4,223,493 | 21.00% | 894,567 | 6.09% | 516,442 | 3.08% | 3.70% | 667,991 | 930,269 | 5.15% | 80.13% | 39.26% |
| YTD | 6,289,710 | 31.27% | 6,783,578 | 46.14% | 6,462,710 | 38.56% | 24.36% | 4,397,906 | 3,845,472 | 21.30% | (40.50%) | (12.56%) |
| May | 768,601 | 3.82% | 912,081 | 6.20% | 1,190,511 | 7.10% | 7.43% | 1,341,397 | 1,449,855 | 8.03% | 21.78% | 8.09% |
| YTD | 7,058,311 | 35.09% | 7,695,659 | 52.35% | 7,653,221 | 45.66% | 31.79% | 5,739,303 | 5,295,327 | 29.33% | (30.81%) | (7.74%) |
| June | 309,865 | 1.54% | 2,318,600 | 15.77% | 3,963,580 | 23.65% | 13.41% | 2,421,015 | 1,480,617 | 8.20% | (62.64%) | (38.84%) |
| YTD | 7,368,176 | 36.63% | 10,014,259 | 68.12% | 11,616,801 | 69.31% | 45.20% | 8,160,318 | 6,775,944 | 37.53% | (41.67%) | (16.96%) |
| July | 572,801 | 2.85% | 866,725 | 5.90% | 1,455,918 | 8.69% | 6.77% | 1,222,242 | 890,750 | 4.93% | (38.82%) | (27.12%) |
| YTD | 7,940,977 | 39.48% | 10,880,984 | 74.02% | 13,072,719 | 78.00% | 51.97% | 9,382,560 | 7,666,694 | 42.47% | (41.35%) | (18.29%) |
| August | 706,179 | 3.51% | 746,820 | 5.08% | 1,212,121 | 7.23% | 6.94% | 1,252,934 | 528,342 | 2.93% | (56.41%) | (57.83%) |
| YTD | 8,647,156 | 42.99% | 11,627,804 | 79.10% | 14,284,840 | 85.23% | 58.91% | 10,635,494 | 8,195,036 | 45.39% | (42.63%) | (22.95%) |
| September | 1,232,275 | 6.13% | 964,399 | 6.56% | 633,876 | 3.78% | 5.65% | 1,020,040 | 1,263,487 | 7.00% | 99.33% | 23.87% |
| YTD | 9,879,431 | 49.11% | 12,592,203 | 85.66% | 14,918,716 | 89.01% | 64.56% | 11,655,534 | 9,458,523 | 52.39% | (36.60%) | (18.85%) |
| October | 536,426 | 2.67% | 896,813 | 6.10% | 701,238 | 4.18% | 9.34% | 1,686,225 | | | | |
| YTD | 10,415,857 | 51.78% | 13,489,016 | 91.76% | 15,619,954 | 93.20% | 73.90% | 13,341,759 | | | | |
| November | 4,312,740 | 21.44% | 542,713 | 3.69% | 404,172 | 2.41% | 8.08% | 1,458,747 | | | | |
| YTD | 14,728,597 | 73.22% | 14,031,729 | 95.45% | 16,024,126 | 95.61% | 81.98% | 14,800,506 | | | | |
| December | 5,387,388 | 26.78% | 669,129 | 4.55% | 736,043 | 4.39% | 18.02% | 3,253,295 | | | | |
| Total | 20,115,985 | 100.00% | 14,700,858 | 100.00% | 16,760,169 | 100.00% | 100.00% | 18,053,801 | | | | |

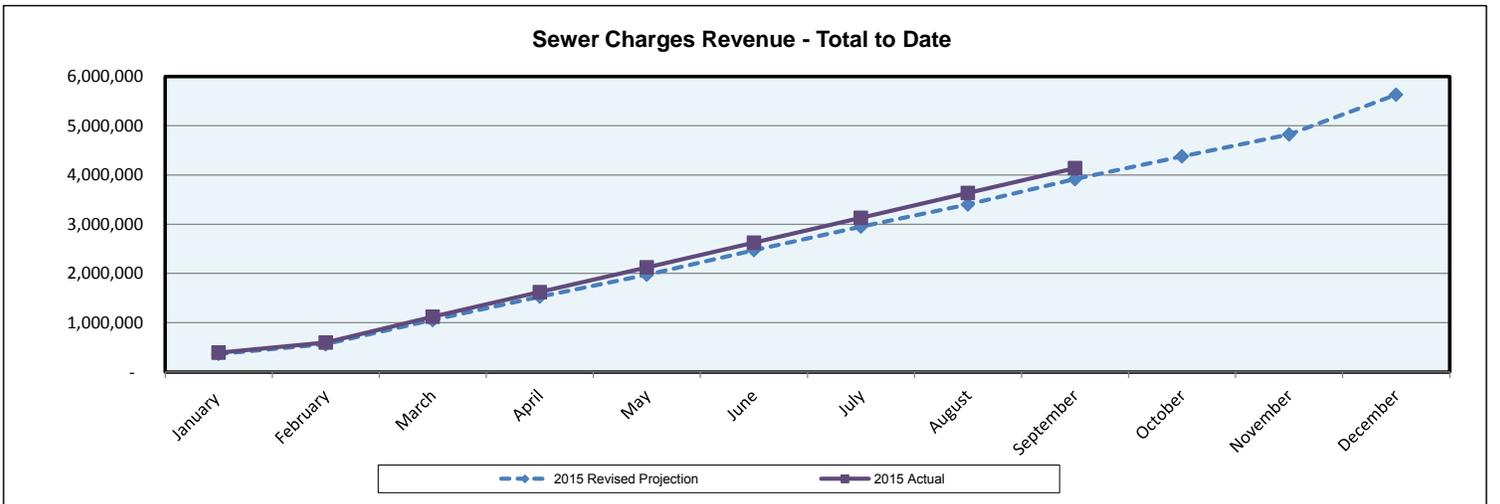
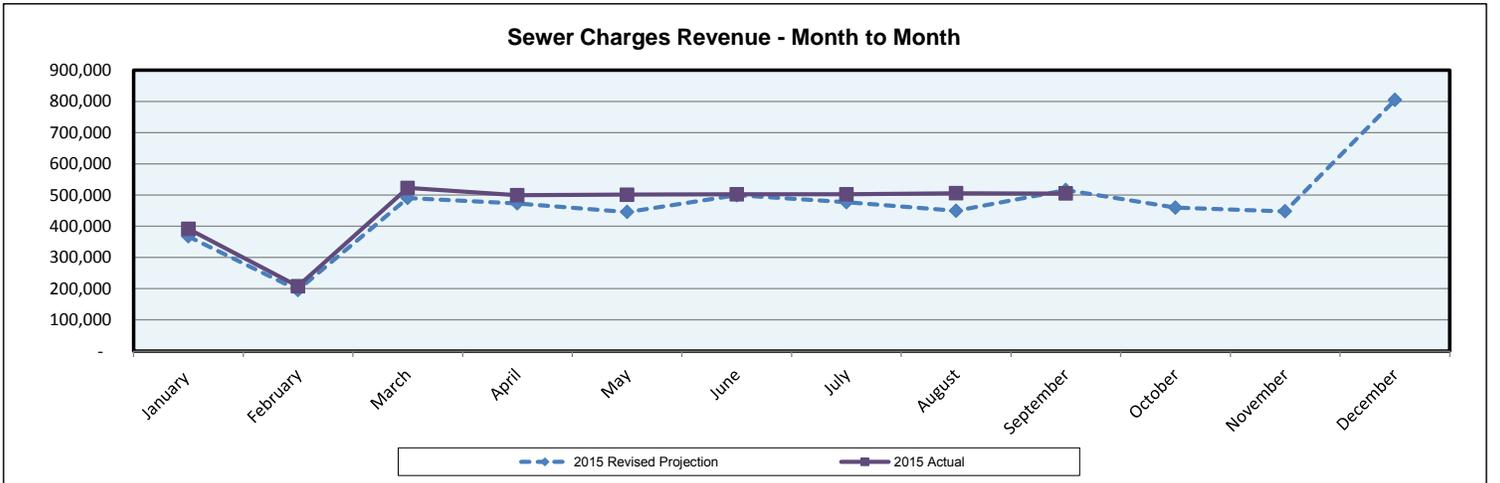
* Modified Cash Basis.

* Monthly collections have not shown a repeatable pattern. The 2015 monthly budget estimates for residential and add-on construction were projected as if revenues are received equally each month. Multi-family and new construction projects have been included in the month the project is estimated to pull the permit.

City and County of Broomfield
Revenue Tracking System

Table 10
Sewer Charges Revenue

| | |
|--|--------------|
| September | |
| Original 2015 Budget Estimate | \$ 5,627,533 |
| Current Projected 2015 Revenues Based on Revenues Received To-Date | \$ 5,948,984 |
| Actual - Above (Below) Budget Estimate | \$ 321,451 |
| Actual - % Above (Below) Budget Estimate | 5.71% |

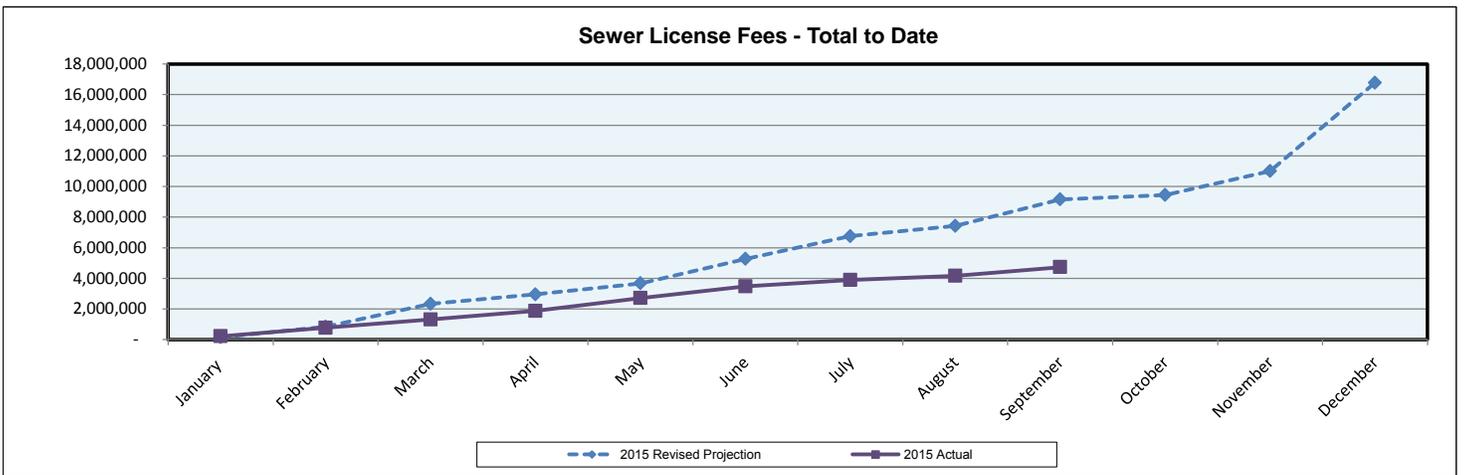
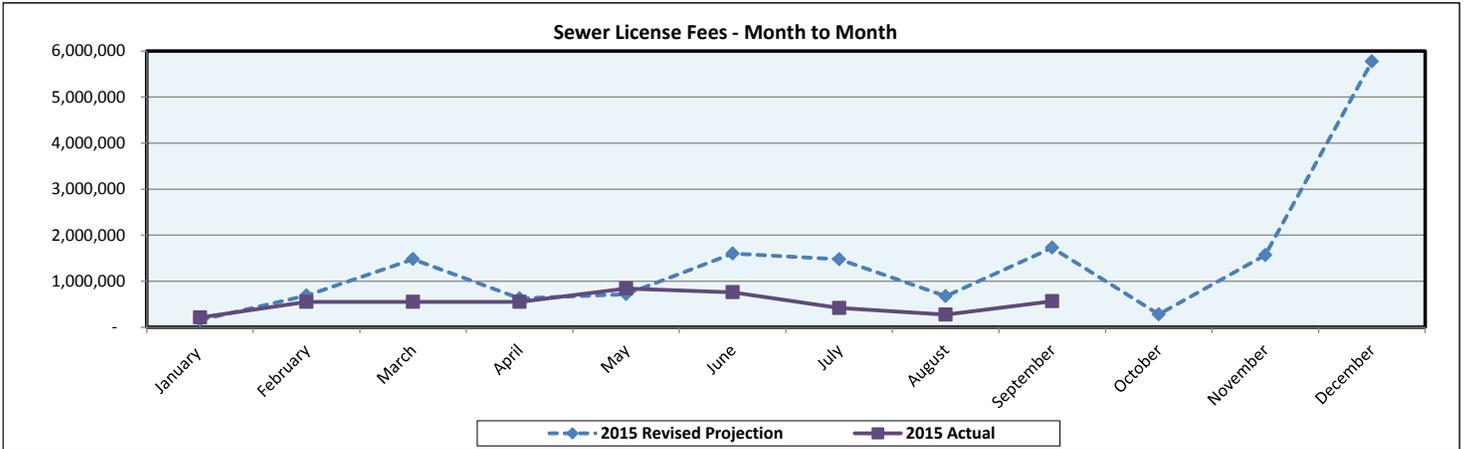


| Month & YTD | Actual Historical Data | | | | | | 2015 Data | | | | | | |
|-------------|------------------------|---------|-----------|---------|-----------|---------|--|------------|-----------|-------------|-----------------------|----------------------------------|--|
| | 2012 | | 2013 | | 2014 | | 2015 Budget Estimate Based on 7 Year % Total Collected | | 2015 Data | % of Budget | % Ch from 2014 Actual | % Dif from Rev 2015 Budget Proj. | |
| | Amount | % Total | Amount | % Total | Amount | % Total | % | Projection | | | | | |
| January | 298,262 | 6.23% | 418,316 | 7.11% | 375,389 | 6.08% | 6.53% | 367,478 | 391,542 | 6.96% | 4.30% | 6.55% | |
| February | 179,646 | 3.75% | 157,320 | 2.68% | 215,577 | 3.49% | 3.47% | 195,275 | 208,062 | 3.70% | (3.49%) | 6.55% | |
| YTD | 477,908 | 9.98% | 575,636 | 9.79% | 590,966 | 9.58% | 10.00% | 562,753 | 599,604 | 10.65% | 1.46% | 6.55% | |
| March | 402,913 | 8.42% | 480,738 | 8.18% | 494,534 | 8.01% | 8.72% | 490,721 | 522,946 | 9.29% | 5.75% | 6.57% | |
| YTD | 880,821 | 18.40% | 1,056,374 | 17.97% | 1,085,500 | 17.59% | 18.72% | 1,053,474 | 1,122,550 | 19.95% | 3.41% | 6.56% | |
| April | 374,605 | 7.83% | 478,707 | 8.14% | 506,032 | 8.20% | 8.41% | 473,276 | 499,259 | 8.87% | (1.34%) | 5.49% | |
| YTD | 1,255,426 | 26.23% | 1,535,081 | 26.11% | 1,591,532 | 25.79% | 27.13% | 1,526,750 | 1,621,809 | 28.82% | 1.90% | 6.23% | |
| May | 395,205 | 8.26% | 522,558 | 8.89% | 511,303 | 8.29% | 7.92% | 445,701 | 501,074 | 8.90% | (2.00%) | 12.42% | |
| YTD | 1,650,631 | 34.48% | 2,057,639 | 35.00% | 2,102,835 | 34.08% | 35.05% | 1,972,451 | 2,122,883 | 37.72% | 0.95% | 7.63% | |
| June | 398,430 | 8.32% | 501,775 | 8.53% | 515,822 | 8.36% | 8.88% | 499,725 | 502,221 | 8.92% | (2.64%) | 0.50% | |
| YTD | 2,049,061 | 42.81% | 2,559,414 | 43.53% | 2,618,657 | 42.44% | 43.93% | 2,472,176 | 2,625,104 | 46.65% | 0.25% | 6.19% | |
| July | 400,258 | 8.36% | 484,120 | 8.23% | 511,886 | 8.30% | 8.48% | 477,215 | 502,536 | 8.93% | (1.83%) | 5.31% | |
| YTD | 2,449,319 | 51.17% | 3,043,534 | 51.76% | 3,130,543 | 50.73% | 52.41% | 2,949,391 | 3,127,640 | 55.58% | (0.09%) | 6.04% | |
| August | 403,241 | 8.42% | 486,637 | 8.28% | 517,099 | 8.38% | 7.99% | 449,640 | 506,075 | 8.99% | (2.13%) | 12.55% | |
| YTD | 2,852,560 | 59.59% | 3,530,171 | 60.04% | 3,647,642 | 59.11% | 60.40% | 3,399,031 | 3,633,715 | 64.57% | (0.38%) | 6.90% | |
| September | 400,628 | 8.37% | 489,157 | 8.32% | 517,848 | 8.39% | 9.17% | 516,045 | 504,993 | 8.97% | (2.48%) | (2.14%) | |
| YTD | 3,253,188 | 67.96% | 4,019,328 | 68.36% | 4,165,490 | 67.50% | 69.57% | 3,915,076 | 4,138,708 | 73.54% | (0.64%) | 5.71% | |
| October | 398,293 | 8.32% | 679,292 | 11.55% | 519,333 | 8.42% | 8.17% | 459,769 | | | | | |
| YTD | 3,651,481 | 76.28% | 4,698,620 | 79.91% | 4,684,823 | 75.92% | 77.74% | 4,374,845 | | | | | |
| November | 403,664 | 8.43% | 290,674 | 4.94% | 521,200 | 8.45% | 7.96% | 447,952 | | | | | |
| YTD | 4,055,145 | 84.72% | 4,989,294 | 84.86% | 5,206,023 | 84.37% | 85.70% | 4,822,797 | | | | | |
| December | 731,589 | 15.28% | 890,420 | 15.14% | 964,734 | 15.63% | 14.30% | 804,736 | | | | | |
| Total | 4,786,734 | 100.00% | 5,879,714 | 100.00% | 6,170,757 | 100.00% | 100.00% | 5,627,533 | | | | | |

**City and County of Broomfield
Revenue Tracking System**

**Table 11
Sewer License Fees**

| | |
|---|----------------|
| September | |
| Original 2015 Budget Estimate | \$ 16,774,240 |
| Current Projected 2015 Revenues Based on Revenues Received To-Date | \$ 8,669,839 |
| Actual - Above (Below) Budget Estimate | \$ (8,104,401) |
| Actual - % Above (Below) Budget Estimate | (48.31%) |



| Month & YTD | 2015 Data | | | | | | | | | | | |
|--------------|------------------------|----------------|-------------------|----------------|------------------|----------------|--|-------------------|--------------------|-------------|-----------------------|----------------------------------|
| | Actual Historical Data | | | | | | 2015 Budget Estimate Based on 7 Year % Total Collected | | Actual 2015 Amount | % of Budget | % Ch from 2014 Actual | % Dif from Rev 2015 Budget Proj. |
| | 2012 | | 2013 | | 2014 | | % | Projection | | | | |
| Amount | % Total | Amount | % Total | Amount | % Total | | | | | | | |
| January | 566,716 | 3.58% | 8,470,062 | 66.95% | 141,917 | 1.78% | 0.92% | 154,021 | 213,503 | 1.27% | 50.44% | 38.62% |
| February | 376,434 | 2.38% | 143,259 | 1.13% | 251,180 | 3.14% | 4.11% | 689,421 | 550,210 | 3.28% | 119.05% | (20.19%) |
| YTD | 943,150 | 5.97% | 8,613,321 | 68.08% | 393,097 | 4.92% | 5.03% | 843,442 | 763,713 | 4.55% | 94.28% | (9.45%) |
| March | 557,025 | 3.52% | 754,349 | 5.96% | 2,275,691 | 28.48% | 8.82% | 1,479,488 | 550,335 | 3.28% | (75.82%) | (62.80%) |
| YTD | 1,500,175 | 9.49% | 9,367,670 | 74.04% | 2,668,788 | 33.40% | 13.85% | 2,322,930 | 1,314,048 | 7.83% | (50.76%) | (43.43%) |
| April | 3,731,644 | 23.60% | 252,321 | 1.99% | 175,825 | 2.20% | 3.74% | 627,357 | 553,978 | 3.30% | 215.07% | (11.70%) |
| YTD | 5,231,819 | 33.09% | 9,619,991 | 76.03% | 2,844,613 | 35.60% | 17.59% | 2,950,287 | 1,868,026 | 11.14% | (34.33%) | (36.68%) |
| May | 546,659 | 3.46% | 153,885 | 1.22% | 401,889 | 5.03% | 4.29% | 719,615 | 842,206 | 5.02% | 109.56% | 17.04% |
| YTD | 5,778,478 | 36.55% | 9,773,876 | 77.25% | 3,246,502 | 40.63% | 21.88% | 3,669,902 | 2,710,232 | 16.16% | (16.52%) | (26.15%) |
| June | 143,259 | 0.91% | 1,678,096 | 13.26% | 632,345 | 7.91% | 9.55% | 1,601,940 | 760,950 | 4.54% | 20.34% | (52.50%) |
| YTD | 5,921,737 | 37.46% | 11,451,972 | 90.51% | 3,878,847 | 48.55% | 31.43% | 5,271,842 | 3,471,182 | 20.69% | (10.51%) | (34.16%) |
| July | 263,934 | 1.67% | 251,180 | 1.99% | 2,962,543 | 37.08% | 8.81% | 1,477,811 | 418,340 | 2.49% | (85.88%) | (71.69%) |
| YTD | 6,185,671 | 39.13% | 11,703,152 | 92.50% | 6,841,390 | 85.63% | 40.24% | 6,749,653 | 3,889,522 | 23.19% | (43.15%) | (42.37%) |
| August | 287,529 | 1.82% | 145,559 | 1.15% | 405,404 | 5.07% | 4.02% | 674,324 | 276,298 | 1.65% | (31.85%) | (59.03%) |
| YTD | 6,473,200 | 40.94% | 11,848,711 | 93.65% | 7,246,794 | 90.70% | 44.26% | 7,423,977 | 4,165,820 | 24.83% | (42.51%) | (43.89%) |
| September | 855,228 | 5.41% | 178,222 | 1.41% | 153,094 | 1.92% | 10.31% | 1,729,424 | 565,155 | 3.37% | 269.16% | (67.32%) |
| YTD | 7,328,428 | 46.35% | 12,026,933 | 95.06% | 7,399,888 | 92.62% | 54.57% | 9,153,401 | 4,730,975 | 28.20% | (36.07%) | (48.31%) |
| October | 142,416 | 0.90% | 163,267 | 1.29% | 274,917 | 3.44% | 1.68% | 281,807 | | | | |
| YTD | 7,470,844 | 47.25% | 12,190,200 | 96.35% | 7,674,805 | 96.06% | 56.25% | 9,435,208 | | | | |
| November | 3,803,106 | 24.06% | 273,661 | 2.16% | 163,267 | 2.04% | 9.34% | 1,566,714 | | | | |
| YTD | 11,273,950 | 71.31% | 12,463,861 | 98.51% | 7,838,072 | 98.10% | 65.59% | 11,001,922 | | | | |
| December | 4,535,696 | 28.69% | 188,385 | 1.49% | 151,587 | 1.90% | 34.41% | 5,772,318 | | | | |
| Total | 15,809,646 | 100.00% | 12,652,246 | 100.00% | 7,989,659 | 100.00% | 100.00% | 16,774,240 | | | | |

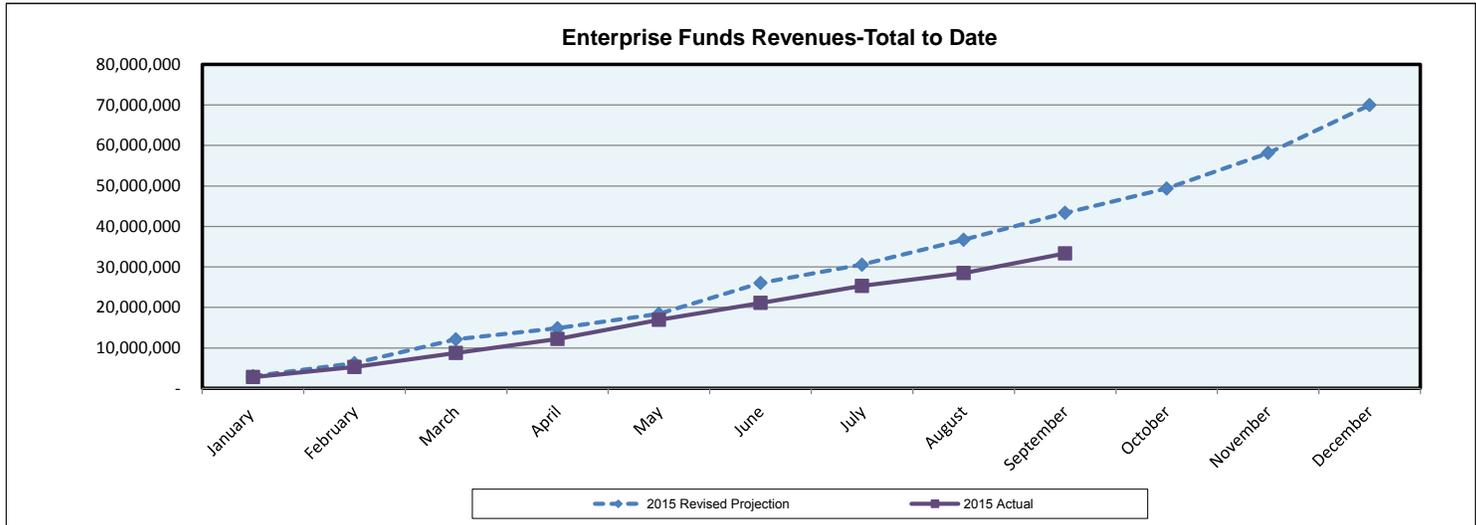
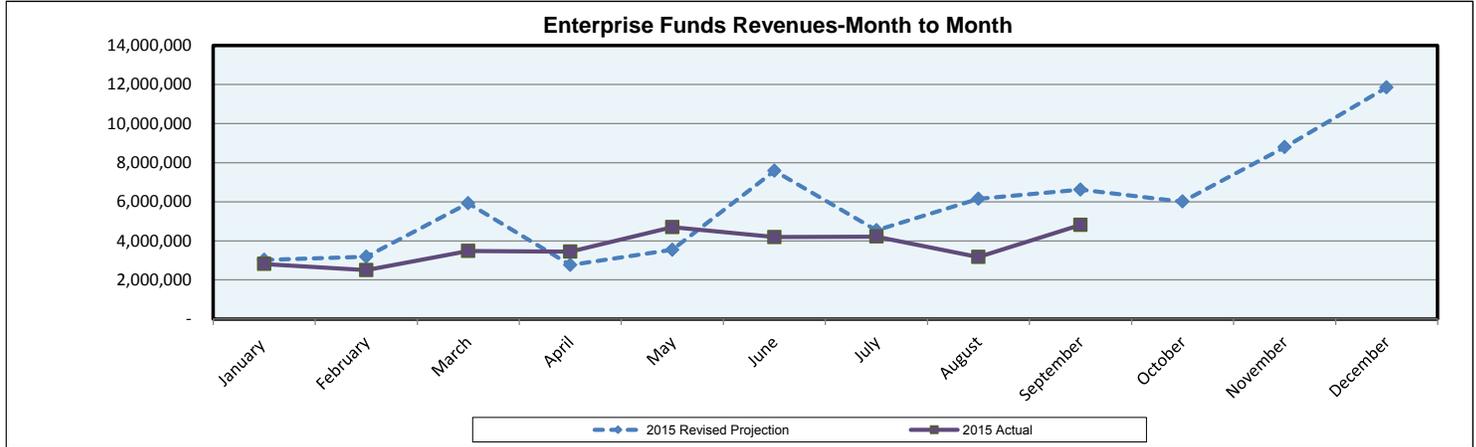
* Modified Cash Basis.

* Monthly collections have not shown a repeatable pattern. The 2015 monthly budget estimates for residential and add-on construction were projected as if revenues are received equally each month. Multi-family and new construction projects have been included in the month the project is estimated to pull the permit.

City and County of Broomfield
Revenue Tracking System

Table 12
Enterprise Funds Revenues

| | |
|--|-----------------|
| September | |
| Original 2015 Budget Estimate | \$ 62,941,436 |
| Revised 2015 Budget Estimate | \$ 69,986,830 |
| Current Projected 2015 Revenues Based on Revenues Received To-Date | \$ 53,828,191 |
| Actual - Above (Below) Budget Estimate | \$ (16,158,639) |
| Actual - % Above (Below) Budget Estimate | (23.09%) |



| Month & YTD | Actual Historical Data | | | | | | 2015 Data | | | | | |
|----------------|------------------------|---------|------------|---------|------------|---------|--|------------|--------------------|-------------|-----------------------|----------------------------------|
| | 2012 | | 2013 | | 2014 | | 2015 Budget Estimate Based on 7 Year % Total Collected | | Actual 2015 Amount | % of Budget | % Ch from 2014 Actual | % Dif from Rev 2015 Budget Proj. |
| | Amount | % Total | Amount | % Total | Amount | % Total | % | Projection | | | | |
| | | | | | | | | | | | | |
| January | 2,843,578 | 4.48% | 12,800,799 | 22.16% | 2,109,330 | 3.89% | 4.32% | 3,023,431 | 2,818,066 | 4.03% | 33.60% | (6.79%) |
| February | 1,018,971 | 1.60% | 2,987,437 | 5.17% | 3,122,212 | 5.76% | 4.55% | 3,184,401 | 2,494,547 | 3.56% | (20.10%) | (21.66%) |
| YTD | 3,862,549 | 6.08% | 15,788,236 | 27.33% | 5,231,542 | 9.64% | 8.87% | 6,207,832 | 5,312,613 | 7.59% | 1.55% | (14.42%) |
| March | 2,989,372 | 4.71% | 3,310,220 | 5.73% | 7,856,797 | 14.48% | 8.46% | 5,920,886 | 3,477,365 | 4.97% | (55.74%) | (41.27%) |
| YTD | 6,851,921 | 10.79% | 19,098,456 | 33.06% | 13,088,339 | 24.13% | 17.33% | 12,128,718 | 8,789,978 | 12.56% | (32.84%) | (27.53%) |
| April | 9,643,826 | 15.19% | 3,373,039 | 5.84% | 2,352,598 | 4.34% | 3.95% | 2,764,480 | 3,443,285 | 4.92% | 46.36% | 24.55% |
| YTD | 16,495,747 | 25.97% | 22,471,495 | 38.89% | 15,440,937 | 28.46% | 21.28% | 14,893,198 | 12,233,263 | 17.48% | (20.77%) | (17.86%) |
| May | 4,085,456 | 6.43% | 3,050,117 | 5.28% | 3,817,204 | 7.04% | 5.06% | 3,541,334 | 4,699,779 | 6.72% | 23.12% | 32.71% |
| YTD | 20,581,203 | 32.41% | 25,521,612 | 44.17% | 19,258,141 | 35.50% | 26.34% | 18,434,532 | 16,933,042 | 24.19% | (12.07%) | (8.14%) |
| June | 2,295,261 | 3.61% | 8,394,720 | 14.53% | 7,505,329 | 13.84% | 10.84% | 7,586,572 | 4,192,406 | 5.99% | (44.14%) | (44.74%) |
| YTD | 22,876,464 | 36.02% | 33,916,332 | 58.70% | 26,763,470 | 49.34% | 37.18% | 26,021,104 | 21,125,448 | 30.18% | (21.07%) | (18.81%) |
| July | 4,119,906 | 6.49% | 4,119,426 | 7.13% | 7,346,286 | 13.54% | 6.49% | 4,542,145 | 4,219,263 | 6.03% | (42.57%) | (7.11%) |
| YTD | 26,996,370 | 42.51% | 38,035,758 | 65.83% | 34,109,756 | 62.88% | 43.67% | 30,563,249 | 25,344,711 | 36.21% | (25.70%) | (17.07%) |
| August | 3,893,287 | 6.13% | 3,880,072 | 6.72% | 4,901,250 | 9.04% | 8.79% | 6,151,842 | 3,168,931 | 4.53% | (35.34%) | (48.49%) |
| YTD | 30,889,657 | 48.64% | 41,915,830 | 72.55% | 39,011,006 | 71.91% | 52.46% | 36,715,091 | 28,513,642 | 40.74% | (26.91%) | (22.34%) |
| September | 5,442,983 | 8.57% | 5,218,668 | 9.03% | 3,670,822 | 6.77% | 9.46% | 6,620,754 | 4,816,774 | 6.88% | 31.22% | (27.25%) |
| YTD | 36,332,640 | 57.21% | 47,134,498 | 81.58% | 42,681,828 | 78.68% | 61.92% | 43,335,845 | 33,330,416 | 47.62% | (21.91%) | (23.09%) |
| October | 3,274,044 | 5.16% | 3,703,933 | 6.41% | 3,367,168 | 6.21% | 8.59% | 6,011,869 | | | | |
| YTD | 39,606,684 | 62.36% | 50,838,431 | 87.99% | 46,048,996 | 84.89% | 70.51% | 49,347,714 | | | | |
| November | 9,648,094 | 15.19% | 3,296,072 | 5.71% | 3,934,145 | 7.25% | 12.56% | 8,790,346 | | | | |
| YTD | 49,254,778 | 77.56% | 54,134,503 | 93.70% | 49,983,141 | 92.14% | 83.07% | 58,138,060 | | | | |
| December | 14,253,171 | 22.44% | 3,640,370 | 6.30% | 4,263,305 | 7.86% | 16.93% | 11,848,770 | | | | |
| Total | 63,507,949 | 100.00% | 57,774,873 | 100.00% | 54,246,446 | 100.00% | 100.00% | 69,986,830 | | | | |