



**CITY COUNCIL AGENDA MEMORANDUM,**

To: Mayor and City Council  
 From: Charles Ozaki, City and County Manager  
 Prepared by: Kevin Standbridge, Deputy City and County Manager  
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Meeting Date	Agenda Category	Agenda Item #
April 12, 2016	Manager's Report	13(a)

**Agenda Title:** Budget Tracking and Revenue Reports – January 2016

**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 January 2016. Highlights for each major fund group follow below, with additional detail and explanation in the remainder of the report.

**BUDGET TRACKING REPORT**

**General Governmental Operating Funds (Attachment 2)**

- The ending fund balance for the General Governmental Operating Funds, as of January 2016, totaled \$7,293,648 which is \$5.6 million more than the budgeted amount. This is mainly due to the fact that the 2016 beginning balance (i.e. the 2015 ending balance) is \$4.2 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, has been the focus for these funds. In the budget process for the coming year, council will be able to evaluate and determine the use of these funds.
- Total 2016 revenues for General Governmental Operating Funds year-to-date, through January, were 13.3% more than budgeted levels and 19.3% more than 2015 revenues. The positive variance in Sales Tax accounts for the majority of the 2016 budget variance and the increase from the prior year.
- Sales tax revenues year-to-date were 15.0% (\$285,647) more than budgeted levels and were 34.3% (\$557,250) higher than 2015 actual amounts. This is mostly due to late collections from December 2015 which were recorded in January 2016.
- Building Use Tax revenues were 77.6% (\$102,043) more than projected through January 2016, and 134.7% (\$134,036) higher than they were for the same period in 2015. This is reflective of the lower number of single-family permits purchased in 2015.
- Total 2016 operating expenses, year-to-date through January, were 15.9% less than budgeted levels and 2.8% lower than the same period of 2016. The 2016 unspent budget amount is primarily due to lower than anticipated costs in Personnel, Repair and Maintenance, and Other Expenses (training, postage, printing, etc).

**Utility Operating Funds (Attachment 3)**

- Total operating revenues through January 2016 are 17.6% (\$220,687) lower than budgeted estimates and 11.3% (\$131,906) less than 2015.
- Operating expenditures for 2016 year-to-date were 26.4% (\$238,527) less than the projected budget and were 20.7% (\$173,638) less than 2015.

**Capital Funds (Attachment 4)**

- Through January, 4.8% of the General Governmental Capital Budgets and 26.7% of the Utilities Capital Funds have been spent. These relatively low percentages are typical, given the requirement to fund the entire cost for multi-year projects before the construction contract can be signed; unspent project balances will be rolled into 2016 by a budget amendment. 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 less than the same period in 2015.

**REVENUE REPORT**

- Annual sales tax revenues (including operating and capital funds) for 2016 showed a 12.92% increase from the 2016 projected amount, and were 17.61% higher than 2015 collections for operating and capital governmental type funds.
- All General Operating Governmental type revenue through January (including transfers) was 0.53% more than projected for 2016 and 8.72% higher than 2015. If this trend continues, the total revenue will be approximately \$0.6 million more than projected in the 2016 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 fell 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 January 30, 2016. 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 January 2016 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 in January 2016 totals \$7,293,648. This amount is \$5.6 million more than the amount projected for the 2016 year-to-date Budget. This is mainly due to the fact that the 2016 beginning balance (i.e. the 2015 ending balance) is \$4.2 million more than projected. The ending balance reported here is in excess of reserves, which are tracked separately, and are targeted to be at least 16.67% of budgeted expenditures.
- Total 2016 revenues in the General Governmental Operating Funds were 13.3% more than budgeted levels and 19.3% more than 2015 revenues. Sales tax revenues were 15.0% (\$285,647) more than budgeted levels and were 34.3% (\$557,250) higher than 2015 actual amounts. This is mostly due to late collections from December 2015 which were recorded in January 2016.
- 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 41.82% (\$175,905) more than budget projections, and were 65.49% (\$236,075) more than 2015 receipts. Activity for single family homes to date is higher than experienced in 2015; 39 permits valued at \$13.6 million, as compared to 24 permits valued at \$8.2 million in 2015.
- Operating expenses in 2016 were 15.9% less than the budgeted amount and 2.8% lower than the 2015 amount. The 2016 unspent budget amount is primarily due to lower than anticipated costs in Personnel, Repair and Maintenance, and Other Expenses (training, postage, printing, etc.).
- Supplies costs were 1.4% lower than 2016 budget projections and 453% (\$245,735) more than the 2015 amount due, in part, to the timing of street de-icer purchases.

**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 January of 2016 are 17.6% (\$220,687) lower than budgeted estimates and are 11.3% (\$131,906) less when compared to 2015. Revenues from Charges for Services were 13.5% (\$151,640) less than projected and 10.7% (\$116,085) lower than the year-to-date period through January of 2015 for water and sewer usage service charges.
- Operating expenditures for 2016 year-to-date were 26.4% (\$238,527) less than the projected budget and were 20.7% (\$173,638) lower than 2015. The variance from 2016 projections is partially due to timing of payments for personnel, contractual services, insurance, and repair and maintenance costs. The timing of expenses for water fees partially accounts for the difference from 2015.
- 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 January 2016, 4.8% of the General Governmental capital budgets and 26.7% of the Utilities capital budget has been expended. Raw water purchases originally budgeted for 2015 were made in January of 2016, causing the 2016 budget to be 117.4% expended. Once the 2015 unexpended budget for this project rolls forward into 2016 this percentage will decrease significantly. 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 30.3% (\$30,347) less than budgeted and 39.8% (\$19,817) more when compared to January 2015.

**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 2016 showed a 12.92% increase from the 2016 projected amount, and were 17.61% higher than 2015 collections for

operating and capital governmental type funds. This is mostly due to late collections from December 2015 which were recorded in January 2016.

- Year-to-date Use Tax on Building Materials was 8.16% less than budgeted and 163.88% more than collections through January of 2015. Building Permit Fees are 24.17% less than projected and 116.45% higher than 2015. 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 January (including intrafund transfers) was 0.53% more than projected for 2016 and 8.72% higher than 2015. If this trend continues, the total revenue will be approximately \$0.6 million more than projected in the 2016 budget.
- Total Enterprise (Utilities) Fund Revenue for both Operating and Capital activities, through January, was 0.88% less than projected and 11.54% less than 2015.

## City and County of Broomfield

### Monthly Budget Report - All Funds

#### January 31, 2016

	Total Budget 2016	YTD Budget 2016	YTD Actual 2016	Favorable/ (Unfavorable) variance	YTD Actual 2015	Favorable/ (Unfavorable) variance
<b>General Governmental Operating Funds</b>						
Operating Revenues	\$ 102,737,528	\$ 4,111,574	\$ 4,657,161	13.3%	\$ 3,904,817	19.3%
Operating Expenditures	(92,375,193)	(5,035,243)	(4,235,553)	15.9%	(4,357,082)	2.8%
Net Operating Results	10,362,335	(923,669)	421,608	N/A	(452,265)	N/A
Other Sources and Uses of Funds(net)	(12,017,375)	(552,317)	(552,316)	0.0%	(657,008)	15.9%
Net Sources/Uses of Funds	\$ (1,655,040)	\$ (1,475,986)	\$ (130,708)	N/A	\$ (1,109,273)	N/A
<b>Utility Operating Funds</b>						
Operating Revenues	\$ 26,566,466	\$ 1,254,180	\$ 1,033,493	(17.6%)	\$ 1,165,399	(11.3%)
Operating Expenditures	(22,054,157)	(904,203)	(665,676)	26.4%	(839,314)	20.7%
Net Operating Results	4,512,309	349,977	367,817	N/A	326,085	N/A
Other Sources and Uses of Funds(net)	(6,855,961)	(68,634)	(58,462)	14.8%	(57,983)	(0.8%)
Net Sources/Uses of Funds	\$ (2,343,652)	\$ 281,343	\$ 309,355	N/A	\$ 268,102	N/A
<b>General Governmental Capital Funds</b>						
Annual Revenues	\$ 38,766,716		\$ 3,201,502			
Annual Expenditures	(54,260,554)		(2,596,391)			
Net Before Other Sources/(Uses) of Funds	(15,493,838)		605,111			
Other Sources and Uses of Funds(net)	5,337,798		443,979			
Net Sources/Uses of Funds	\$ (10,156,040)		\$ 1,049,090			
<b>Utility Capital Funds</b>						
Annual Revenues	\$ 26,949,129		\$ 1,953,330			
Annual Expenditures	(47,961,062)		(12,810,371)			
Net Before Other Sources/(Uses) of Funds	(21,011,933)		(10,857,041)			
Other Sources and Uses of Funds(net)	2,855,594		-			
Net Sources/Uses of Funds	\$ (18,156,339)		\$ (10,857,041)			
<b>Trust Funds</b>						
Annual Revenues	\$ 21,595,713	\$ 464,630	\$ 779,862	67.8%	\$ 769,996	1.3%
Annual Expenditures	(13,892,768)	(213,174)	(164,053)	23.0%	(142,717)	(14.9%)
Net Before Other Sources/(Uses) of Funds	7,702,945	251,456	615,809	N/A	627,279	N/A
Other Sources and Uses of Funds(net)	-	-	-	N/A	-	N/A
Net Sources/Uses of Funds	\$ 7,702,945	\$ 251,456	\$ 615,809	N/A	\$ 627,279	N/A
<b>Total: All Funds</b>						
Total Revenues	\$ 216,615,552		\$ 11,625,348			
Total Expenditures	(230,543,734)		(20,472,044)			
Net Before Other Sources/(Uses) of Funds	(13,928,182)		(8,846,696)			
Other Sources and Uses of Funds(net)	(10,679,944)		(166,799)			
Net Sources/Uses of Funds (1)	\$ (24,608,126)		\$ (9,013,495)			

(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 2016 original budget, beginning fund balances of \$190,325,979 are projected to decrease \$24,608,126 - as shown in the 2016 Original Budget Column above - resulting in a projected ending fund balance of \$165,717,853.

## City and County of Broomfield

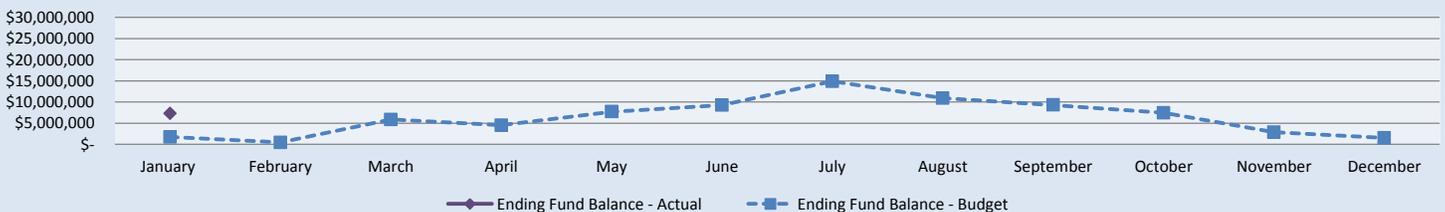
### Monthly Budget Report of General Governmental Operating Funds

(Excludes Capital, Utility Enterprise and Trust Funds)

### January 31, 2016

	Original Budget 2016	YTD Budget 2016	YTD Actual 2016	Favorable/ (Unfavorable) variance 2015 YTD Budget to Actual	YTD Actual 2015	Favorable/ (Unfavorable) variance 2016 YTD to 2015 YTD
<b>Annual Revenues</b>						
Taxes						
Sales Tax (including Sales Tax Audit Revenue)	\$ 27,885,805	\$ 1,898,287	\$ 2,183,934	15.0%	\$ 1,626,684	34.3%
Property Tax	30,729,120	-	-	N/A	-	N/A
Specific Ownership Tax	2,133,995	-	-	N/A	-	N/A
Use Tax - Building Materials	2,052,890	131,485	233,528	77.6%	99,492	134.7%
Use Tax - Vehicle	3,216,000	250,093	292,841	17.1%	281,021	4.2%
Gas and Electric Tax	2,835,000	-	-	N/A	-	N/A
Other Taxes	1,736,100	987	767	(22.3%)	897	(14.5%)
License and Permits	2,777,745	289,133	362,995	25.5%	260,956	39.1%
Intergovernmental						
Health and Human Services	10,255,694	2,163	3,354	55.1%	9,906	(66.1%)
Highway User Tax/Registration Fees	2,075,000	120,573	161,707	34.1%	157,464	2.7%
Other Intergovernmental	1,293,106	82,582	89,270	8.1%	140,330	(36.4%)
Charges for Services						
Recreation Services	5,201,729	536,886	579,078	7.9%	564,327	2.6%
Internal Services	4,785,781	398,656	398,815	0.0%	383,981	3.9%
Other Charges for Service	3,953,113	281,643	283,243	0.6%	288,303	(1.8%)
Investment Earnings	388,500	971	1,553	59.9%	543	186.0%
Other Revenue	1,417,950	118,115	66,076	(44.1%)	90,913	(27.3%)
<b>YTD Revenues-General Government Operating Funds</b>	<b>\$ 102,737,528</b>	<b>\$ 4,111,574</b>	<b>\$ 4,657,161</b>	<b>13.3%</b>	<b>\$ 3,904,817</b>	<b>19.3%</b>
<b>Annual Expenditures</b>						
Personnel	\$ 60,738,681	\$ 3,504,155	\$ 2,889,368	17.5%	2,977,880	3.0%
Supplies	4,872,060	304,225	299,982	1.4%	54,247	(453.0%)
Contractual						
Professional Services	4,396,499	185,631	152,609	17.8%	134,957	(13.1%)
District Attorney Services	1,773,075	147,756	154,352	(4.5%)	140,720	(9.7%)
Community Based Organizations	1,370,989	110,941	103,368	6.8%	67,137	(54.0%)
Insurance	2,121,981	240,284	238,282	0.8%	506,895	53.0%
Utilities	4,663,691	39,948	42,152	(5.5%)	43,604	3.3%
Repair and Maintenance	3,998,613	300,796	213,616	29.0%	277,464	23.0%
Other - Training; Printing; Postage; Dues; Rental	2,413,563	178,352	125,216	29.8%	147,630	15.2%
Operating Equipment	549,433	22,000	21,536	2.1%	9,066	(137.5%)
Human Services Client Benefits	5,476,608	1,155	(4,928)	526.7%	(2,518)	(95.7%)
<b>YTD Expenditures-General Government Operating Funds</b>	<b>\$ 92,375,193</b>	<b>\$ 5,035,243</b>	<b>\$ 4,235,553</b>	<b>15.9%</b>	<b>\$ 4,357,082</b>	<b>2.8%</b>
<b>Net Operating Results - Over/(Under)</b>	<b>\$ 10,362,335</b>	<b>\$ (923,669)</b>	<b>\$ 421,608</b>	<b>N/A</b>	<b>\$ (452,265)</b>	<b>N/A</b>
<b>Other Sources/(Uses) of Funds</b>						
Capital Funds - Transfers Out	\$ (6,627,798)	\$ (552,317)	\$ (552,316)	0.0%	(657,008)	15.9%
Debt/Lease Payments	(3,904,274)	-	-	N/A	-	N/A
Contribution to Benefit Plans	(1,630,558)	-	-	N/A	-	N/A
Transfers to Operating Reserves	(12,000)	-	-	N/A	-	N/A
Transfers from Reserves	157,255	-	-	N/A	-	N/A
<b>Subtotal Other Sources/(Uses) of Funds</b>	<b>\$ (12,017,375)</b>	<b>\$ (552,317)</b>	<b>\$ (552,316)</b>	<b>0.0%</b>	<b>\$ (657,008)</b>	<b>15.9%</b>
<b>Net YTD Sources/ (Uses) of Funds</b>	<b>\$ (1,655,040)</b>	<b>\$ (1,475,986)</b>	<b>\$ (130,708)</b>	<b>N/A</b>	<b>\$ (1,109,273)</b>	<b>N/A</b>
<b>Beginning Fund Balance (does not include Reserves)</b>	<b>\$ 3,185,411</b>	<b>\$ 3,185,411</b>	<b>\$ 7,424,356</b>	<b>N/A</b>	<b>\$ 7,221,350</b>	<b>N/A</b>
<b>Ending Fund Balance (does not include Reserves)</b>	<b>\$ 1,530,371</b>	<b>\$ 1,709,425</b>	<b>\$ 7,293,648</b>	<b>N/A</b>	<b>\$ 6,112,077</b>	<b>N/A</b>

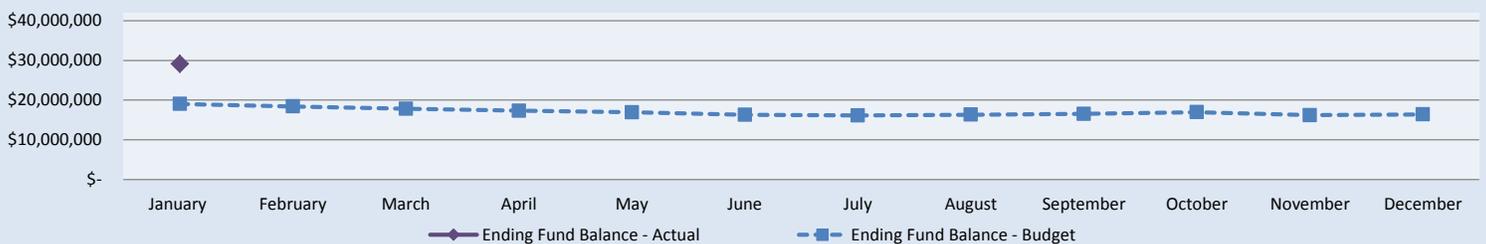
**2016 Governmental Funds Monthly Ending Fund Balance - Does Not Include Reserves**



**City and County of Broomfield**  
**Monthly Budget Report of Utilities Operating Funds**  
**January 31, 2016**

	Original Budget 2016	YTD Budget 2016	YTD Actual 2016	Favorable/ (Unfavorable) variance 2016 YTD Budget to Actual	YTD Actual 2015	Favorable/ (Unfavorable) variance 2016 YTD to 2015 YTD
<b>Annual Revenues</b>						
Charges for Services	\$ 24,994,855	\$ 1,123,212	\$ 971,572	(13.5%)	\$ 1,087,657	(10.7%)
Environmental Compliance Fee (ECF)	714,010	59,501	58,462	(1.7%)	56,978	2.6%
Other (Interest, Contributions, Fees)	857,601	71,467	3,459	(95.2%)	20,764	(83.3%)
<b>YTD Operating Revenues - Utilities Funds</b>	<b>\$ 26,566,466</b>	<b>\$ 1,254,180</b>	<b>\$ 1,033,493</b>	<b>(17.6%)</b>	<b>\$ 1,165,399</b>	<b>(11.3%)</b>
<b>Annual Operating Expenditures</b>						
Personnel	\$ 5,711,899	\$ 329,533	\$ 286,643	13.0%	\$ 298,878	4.1%
Supplies						
Chemicals	794,307	18,136	13,757	24.1%	4,648	(196.0%)
Equipment (less than \$5,000)	480,936	980	-	100.0%	564	100.0%
Other Supplies	524,766	18,427	3,467	81.2%	15,825	78.1%
Contractual						
Contractual Services	949,872	51,787	7,767	85.0%	29,047	73.3%
Denver Water	6,476,671	-	-	N/A	-	N/A
Water Fees - CBT/NCWCD	1,194,018	-	-	N/A	78,379	100.0%
Repair and Maintenance	442,147	71,008	13,920	80.4%	37,379	62.8%
Insurance	291,466	94,446	29,150	69.1%	87,561	66.7%
Utilities	1,563,017	4,823	4,892	(1.4%)	3,930	(24.5%)
Services Rendered - General Fund	3,325,710	277,143	277,142	0.0%	253,174	(9.5%)
Other - Training; Printing; Postage; Dues; Rental	299,348	37,920	28,938	23.7%	29,929	3.3%
<b>YTD Operating Expenditures - Utilities Funds</b>	<b>\$ 22,054,157</b>	<b>\$ 904,203</b>	<b>\$ 665,676</b>	<b>26.4%</b>	<b>\$ 839,314</b>	<b>20.7%</b>
<b>Net Operating Results - Over/(Under)</b>	<b>\$ 4,512,309</b>	<b>\$ 349,977</b>	<b>\$ 367,817</b>	<b>N/A</b>	<b>\$ 326,085</b>	<b>N/A</b>
<b>Other Sources/(Uses) of Funds</b>						
Operating Equipment (greater than \$5,000)	\$ (103,400)	\$ -	\$ -	N/A	\$ -	N/A
Operating Capital						
Water Operating Capital Repair and Maintenance	(2,816,767)	(8,875)	-	100.0%	(1,005)	100.0%
Sewer Operating Capital Repair and Maintenance	(3,147,835)	(259)	-	100.0%	-	N/A
Reuse Water Operating Capital Repair and Maintenance	(227,470)	-	-	N/A	-	N/A
Transfers to Operating Reserves	(466,363)	-	-	N/A	-	N/A
Transfers from ECF Reserves	1,400,000	-	-	N/A	-	N/A
Transfers to ECF Reserves	(714,010)	(59,501)	(58,462)	1.7%	(56,978)	(2.6%)
Transfers to Defined Benefit Pension Plan	(335,624)	-	-	N/A	-	N/A
Debt Service Payment	(444,492)	-	-	N/A	-	N/A
<b>Subtotal Other Sources/(Uses) of Funds</b>	<b>\$ (6,855,961)</b>	<b>\$ (68,634)</b>	<b>\$ (58,462)</b>	<b>14.8%</b>	<b>\$ (57,983)</b>	<b>(0.8%)</b>
<b>Net YTD Sources /(Uses) of Funds</b>	<b>\$ (2,343,652)</b>	<b>\$ 281,342</b>	<b>\$ 309,355</b>	<b>N/A</b>	<b>\$ 268,102</b>	<b>N/A</b>
<b>Beginning Fund Balance (does not include Reserves)</b>	<b>\$ 18,765,931</b>	<b>\$ 18,765,931</b>	<b>\$ 28,796,589</b>	<b>N/A</b>	<b>\$ 30,805,738</b>	<b>N/A</b>
<b>Ending Fund Balance (does not include Reserves)</b>	<b>\$ 16,422,279</b>	<b>\$ 19,047,273</b>	<b>\$ 29,105,944</b>	<b>N/A</b>	<b>\$ 31,073,840</b>	<b>N/A</b>

**2016 Utilities Operating Funds Monthly Ending Fund Balance - Does Not Include Reserves**



**City and County of Broomfield**  
**General Governmental and Utility Capital Funds**  
**January 31, 2016**

	General Governmental Funds			Utilities Funds		
	Original Budget 2016	YTD Actual 2016	YTD Actual as a % of Budget	Original Budget 2016	YTD Actual 2016	YTD Actual as a % of Budget
<b>Annual Revenues</b>						
Taxes	\$ 36,126,326	\$ 3,190,806	8.8%	\$ -	\$ -	N/A
Intergovernmental	600,000	9,035	1.5%	-	-	N/A
Charges for Services	-	-	N/A	25,804,800	1,926,978	7.5%
Other (Interest, Contributions, Fees)	2,040,390	1,661	0.1%	1,144,329	26,352	2.3%
<b>Total Annual Revenues</b>	<b>\$ 38,766,716</b>	<b>\$ 3,201,502</b>	<b>8.3%</b>	<b>\$ 26,949,129</b>	<b>\$ 1,953,330</b>	<b>7.2%</b>
<b>Capital Expenditures</b>						
<b>Capital Improvement Program Projects</b>						
Building & Facilities	\$ 2,412,110	\$ 361	0.0%	\$ -	\$ -	N/A
Community Development	7,492,582	41,608	0.6%	-	-	N/A
Information Technology	1,077,600	-	0.0%	-	-	N/A
Landscaping	630,000	2,860	0.5%	-	-	N/A
Open Space Acquisition & Improvement	3,179,849	2,500,441	78.6%	-	-	N/A
Parks & Recreation	7,417,500	-	0.0%	-	-	N/A
Planning & Miscellaneous	456,500	32,373	7.1%	-	-	N/A
Public Art & Culture	141,619	1,605	1.1%	-	-	N/A
Trail Improvements	2,105,600	1,992	0.1%	-	-	N/A
Transportation	16,130,100	15,151	0.1%	-	-	N/A
Vehicle & Equipment	1,718,954	-	0.0%	-	-	N/A
<b>Utility Funds Projects</b>						
Water Fund Projects	-	-	N/A	10,898,638	12,789,566	117.4%
Sewer Fund Projects	-	-	N/A	26,832,900	20,805	0.1%
Reuse Fund Projects	-	-	N/A	1,426,103	-	0.0%
Lease Payments - General Governmental Funds	3,697,964	-	0.0%	-	-	N/A
Debt Service on Bonds- General Governmental Funds	7,800,176	-	0.0%	-	-	N/A
Debt Service on Bonds - Utilities Funds	-	-	N/A	8,803,421	-	0.0%
<b>Total Capital Expenditures</b>	<b>\$ 54,260,554</b>	<b>\$ 2,596,391</b>	<b>4.8%</b>	<b>\$ 47,961,062</b>	<b>\$ 12,810,371</b>	<b>26.7%</b>
<b>Net Before Other Sources/(Uses) of Funds</b>	<b>\$ (15,493,838)</b>	<b>\$ 605,111</b>	<b>(3.9%)</b>	<b>\$ (21,011,933)</b>	<b>\$ (10,857,041)</b>	<b>51.7%</b>
<b>Other Sources/(Uses) of Funds</b>						
Transfers to Reserves	\$ (1,400,000)	\$ (116,670)	8.3%	\$ -	\$ -	N/A
Transfers from Reserves	110,000	8,333	7.6%	2,855,594	-	0.0%
Interfund Transfers In	6,627,798	552,316	8.3%	-	-	N/A
<b>Subtotal Other Sources/(Uses) of Funds</b>	<b>\$ 5,337,798</b>	<b>\$ 443,979</b>	<b>8.3%</b>	<b>\$ 2,855,594</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Net Annual Activity</b>	<b>\$ (10,156,040)</b>	<b>\$ 1,049,090</b>	<b>N/A</b>	<b>\$ (18,156,339)</b>	<b>\$ (10,857,041)</b>	<b>N/A</b>
<b>Beginning Balance, in excess of Reserves</b>	<b>\$ 20,851,107</b>	<b>\$ 51,532,225</b>	<b>N/A</b>	<b>\$ 41,653,988</b>	<b>\$ 88,476,842</b>	<b>N/A</b>
<b>Ending Fund Balance (does not include Reserves)</b>	<b>\$ 10,695,067</b>	<b>\$ 52,581,315</b>	<b>N/A</b>	<b>\$ 23,497,649</b>	<b>\$ 77,619,801</b>	<b>N/A</b>

<b>Ending Balance by Fund</b>	<b>Budget</b>	<b>YTD Actual</b>		<b>Budget</b>	<b>YTD Actual</b>	
Sale & Use Tax Capital Improvement Fund (CIP)	\$ 94,071	\$ 33,247,872				
Asset Replacement Fund	6,541	6,964,959				
Conservation Trust Fund (Lottery Funds)	790,218	(1,420,015)				
Open Space and Parks Fund	493,977	2,302,825				
Service Expansion Fee Fund (SEF)	7,912,057	7,704,615				
Development Agreement Fund	1,245,417	3,636,154				
Debt Service Fund	152,786	144,905				
Utilities Funds				\$ 23,497,649	\$ 77,619,801	
<b>Total Ending Fund Balance</b>	<b>\$ 10,695,067</b>	<b>\$ 52,581,315</b>		<b>\$ 23,497,649</b>	<b>\$ 77,619,801</b>	

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 2016, held in the Governmental Capital Funds are estimated to be: \$3,000,625 Facilities Improvements; \$4,451,632 Asset Protection; \$154,132 IT Systems Replacement; \$313,684 Open Space- Market Parcel 4; and \$7,821,771 Debt Service Reserves. The Debt Service Reserves held in the Utility Funds as of December 2016 equal \$30,991,796.

**City and County of Broomfield**  
**Monthly Budget Report - Trust Funds**  
**January 31, 2016**

	Original Budget 2016	YTD Budget 2016	YTD Actual 2016	Favorable/ (Unfavorable) variance 2015 YTD Budget to Actual	YTD Actual 2015	Favorable/ (Unfavorable) variance 2016 YTD to 2015 YTD
<b>Annual Revenues</b>						
Contributions	\$ 15,303,449	\$ 452,752	\$ 762,486	68.4%	\$ 769,974	(1.0%)
Other (Interest and Other Fees)	6,292,264	11,878	17,376	46.3%	22	78881.8%
<b>YTD Revenues</b>	<b>\$ 21,595,713</b>	<b>\$ 464,630</b>	<b>\$ 779,862</b>	<b>67.8%</b>	<b>\$ 769,996</b>	<b>1.3%</b>
<b>Annual Operating Expenditures</b>						
Benefit Payments	\$ 12,307,481	\$ 100,000	\$ 69,653	30.3%	\$ 49,836	(39.8%)
Insurance	957,765	79,814	67,122	15.9%	67,044	(0.1%)
Administrative & Other	627,522	33,360	27,278	18.2%	25,837	(5.6%)
<b>YTD Operating Expenditures</b>	<b>\$ 13,892,768</b>	<b>\$ 213,174</b>	<b>\$ 164,053</b>	<b>23.0%</b>	<b>\$ 142,717</b>	<b>(14.9%)</b>
<b>Net YTD Sources/ (Uses) of Funds</b>	<b>\$ 7,702,945</b>	<b>\$ 251,456</b>	<b>\$ 615,809</b>	<b>N/A</b>	<b>\$ 627,279</b>	<b>N/A</b>
<b>Beginning Fund Balance (does not include Reserves)</b>	<b>\$ 105,869,542</b>	<b>\$ 105,869,542</b>	<b>\$ 101,224,983</b>	<b>N/A</b>	<b>\$ 100,044,545</b>	<b>N/A</b>
<b>Ending Fund Balance (does not include Reserves)</b>	<b>\$ 113,572,487</b>	<b>\$ 106,120,998</b>	<b>\$ 101,840,792</b>	<b>N/A</b>	<b>\$ 100,671,824</b>	<b>N/A</b>

<b>Ending Balance by Fund</b>	<b>2016 Budget</b>	<b>YTD Budget</b>	<b>2016 YTD Actual</b>	<b>2015 YTD Actual</b>
Employee Medical Care Plan	\$ 2,372,294	\$ 2,631,748	\$ 3,081,601	\$ 2,108,770
General Employee Pension Retirement Plan	10,436,659	9,795,691	9,285,416	9,119,244
General Employee Money Purchase Retirement Plan*	55,834,108	52,448,758	50,715,706	49,611,938
Police Employee Defined Pension Retirement Plan	17,955	19,422	22,170	20,187
Police Employee Money Purchase Retirement Plan*	43,432,729	40,240,895	37,538,046	39,028,897
Retiree Health Savings	1,478,742	984,485	1,197,853	782,788
<b>Total Ending Fund Balance</b>	<b>\$ 113,572,487</b>	<b>\$ 106,120,998</b>	<b>\$ 101,840,792</b>	<b>\$ 100,671,824</b>

\* 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

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## Financial Report – Revenue Tracking System

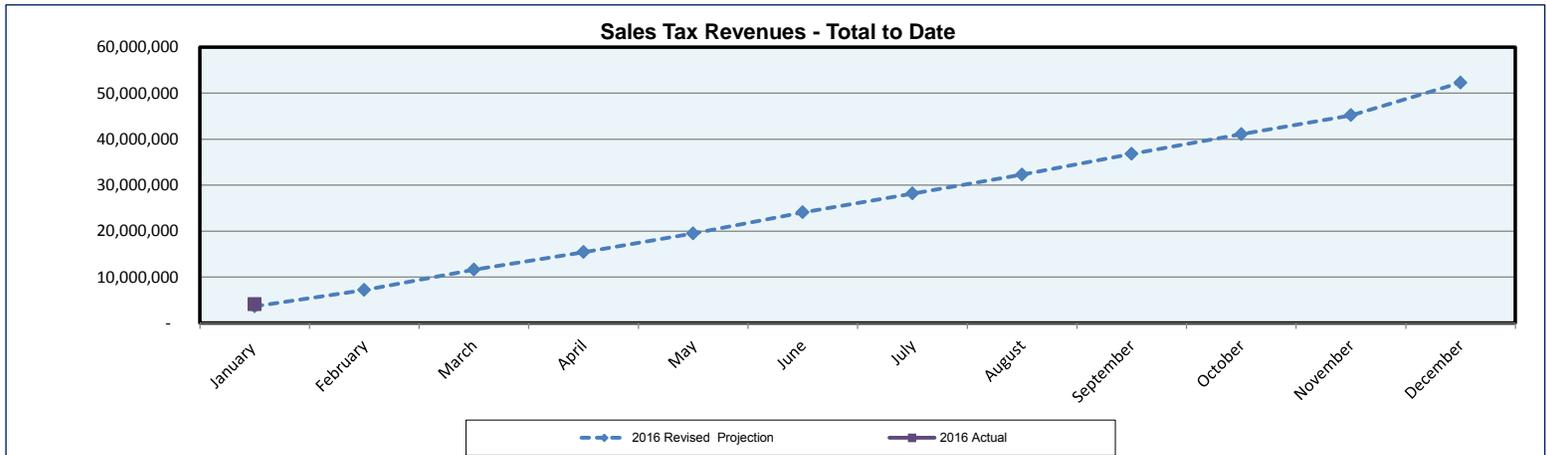
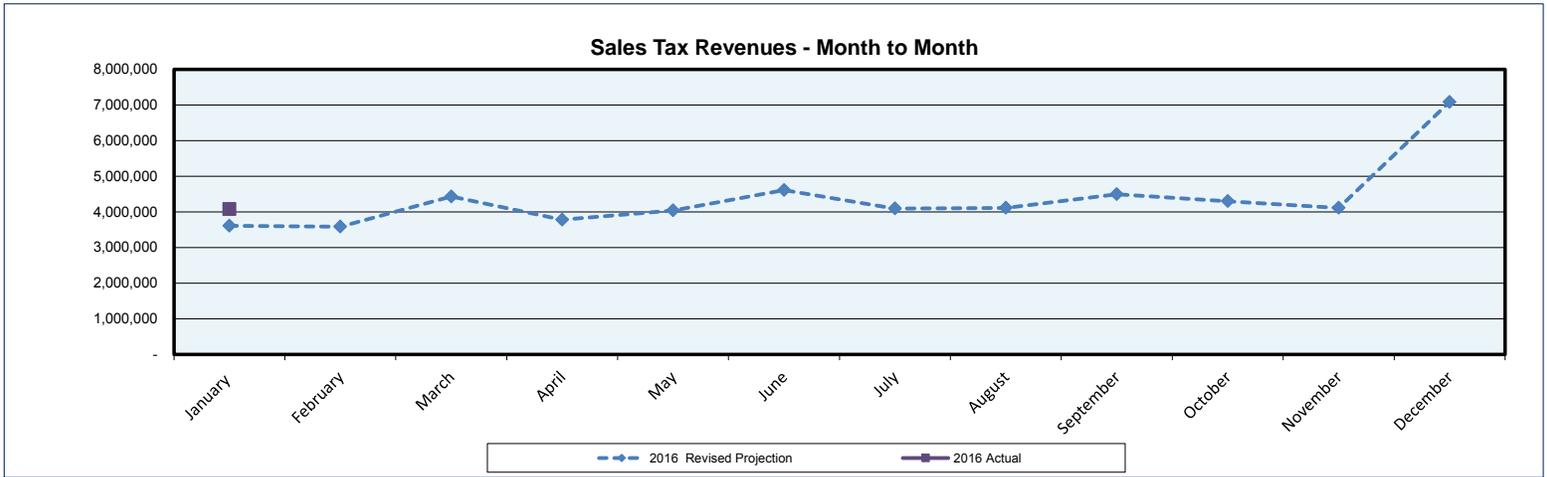
**Report #2016-01 for  
January 2016**

**Prepared by the Broomfield Finance Department**

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

**Table 1  
Sales Tax Revenues**

January	
Original 2016 Budget Estimate	\$ 52,266,894
Current Projected 2016 Revenues Based on Revenues Received To-Date	\$ 59,020,217
Actual - Above (Below) Budget Estimate	\$ 6,753,323
Actual - % Above (Below) Budget Estimate	12.92%



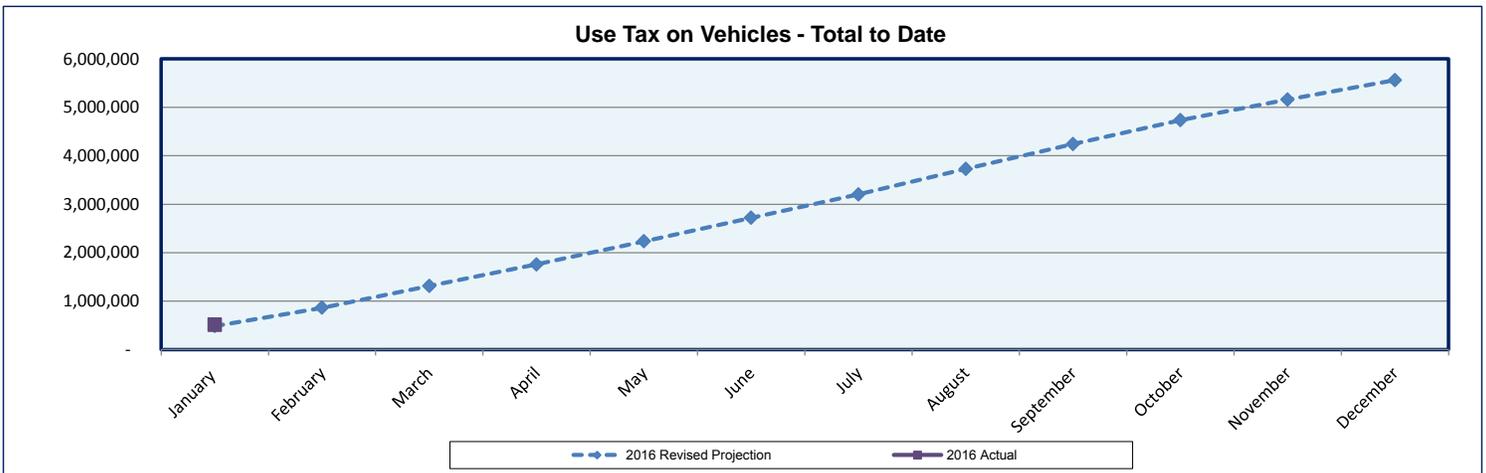
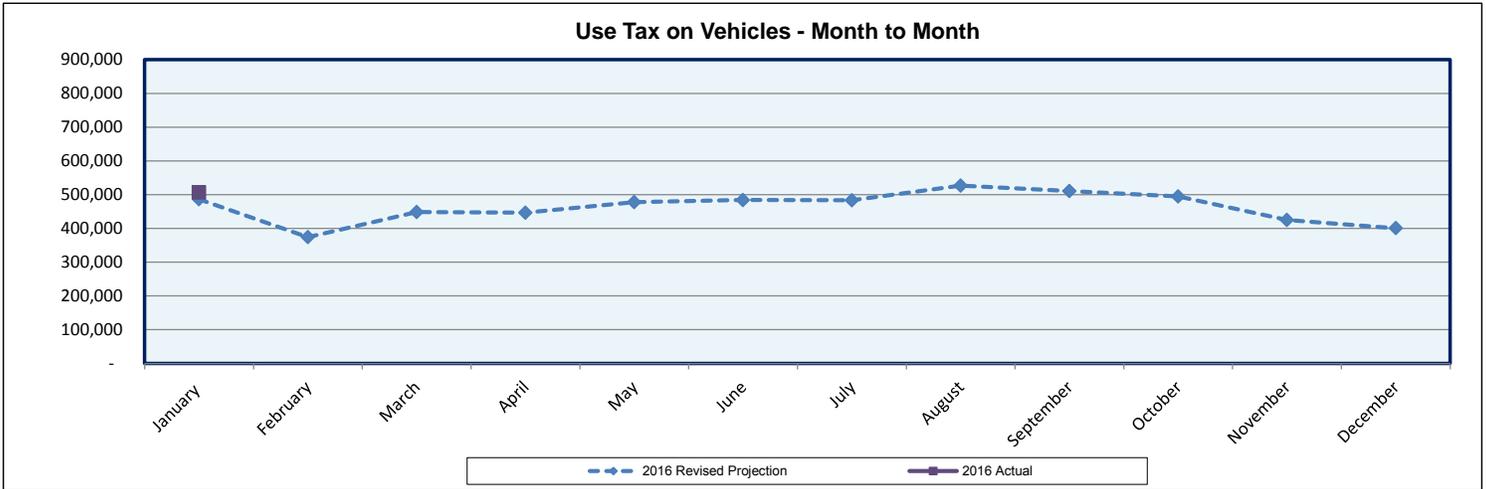
Month & YTD	Actual Historical Data						2016 Budget Estimate Based on 7 Year % Total Collected		2016 Data			
	2013		2014		2015		%	Projection	Actual 2016 Amount	% of Budget	% Ch from 2015 Actual	% Dif from Rev 2016 Budget Proj.
	Amount	% Total	Amount	% Total	Amount	% Total						
January	3,389,888	7.18%	3,399,442	6.84%	3,467,717	6.75%	6.91%	3,611,642	4,078,297	7.80%	17.61%	12.92%
February	3,220,228	6.82%	3,309,487	6.65%	3,588,745	7.00%	6.86%	3,585,509				
YTD	6,610,116	14.00%	6,708,929	13.49%	7,056,462	13.75%	13.77%	7,197,151				
March	4,063,310	8.61%	4,058,852	8.16%	4,478,481	8.74%	8.48%	4,432,233				
YTD	10,673,426	22.60%	10,767,781	21.65%	11,534,943	22.49%	22.25%	11,629,384				
April	3,353,633	7.10%	3,673,142	7.39%	3,731,126	7.28%	7.24%	3,784,123				
YTD	14,027,059	29.71%	14,440,923	29.04%	15,266,069	29.77%	29.49%	15,413,507				
May	3,601,435	7.63%	4,158,367	8.36%	4,061,762	7.92%	7.73%	4,040,231				
YTD	17,628,494	37.33%	18,599,290	37.40%	19,327,831	37.69%	37.22%	19,453,738				
June	4,122,641	8.73%	4,328,631	8.70%	4,692,249	9.15%	8.82%	4,609,940				
YTD	21,751,135	46.06%	22,927,921	46.10%	24,020,080	46.84%	46.04%	24,063,678				
July	3,793,374	8.03%	3,884,301	7.81%	4,036,292	7.87%	7.84%	4,097,724				
YTD	25,544,509	54.10%	26,812,222	53.91%	28,056,371	54.71%	53.88%	28,161,402				
August	3,780,923	8.01%	3,911,036	7.86%	4,039,233	7.88%	7.87%	4,113,405				
YTD	29,325,432	62.11%	30,723,258	61.78%	32,095,604	62.59%	61.75%	32,274,807				
September	3,994,595	8.46%	4,340,472	8.73%	4,640,120	9.05%	8.60%	4,494,953				
YTD	33,320,027	70.57%	35,063,730	70.50%	36,735,725	71.64%	70.35%	36,769,760				
October	3,633,133	7.69%	3,741,369	7.52%	4,034,367	7.87%	8.23%	4,301,565				
YTD	36,953,160	78.26%	38,805,099	78.03%	40,770,092	79.51%	78.58%	41,071,325				
November	3,733,397	7.91%	4,112,214	8.27%	3,807,614	7.43%	7.87%	4,113,405				
YTD	40,686,557	86.17%	42,917,313	86.30%	44,577,706	86.94%	86.45%	45,184,730				
December	6,532,104	13.83%	6,815,306	13.70%	6,687,653	13.06%	13.55%	7,082,164				
Total	47,218,661	100.00%	49,732,619	100.00%	51,265,359	100.00%	100.00%	52,266,894				

January 2016 includes \$320,000 of prior year sales tax

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

**Table 2  
Use Tax on Vehicles**

January	
Original 2016 Budget Estimate	\$ 5,560,400
Current Projected 2016 Revenues Based on Revenues Received To-Date	\$ 5,788,503
Actual - Above (Below) Budget Estimate	\$ 228,103
Actual - % Above (Below) Budget Estimate	4.10%

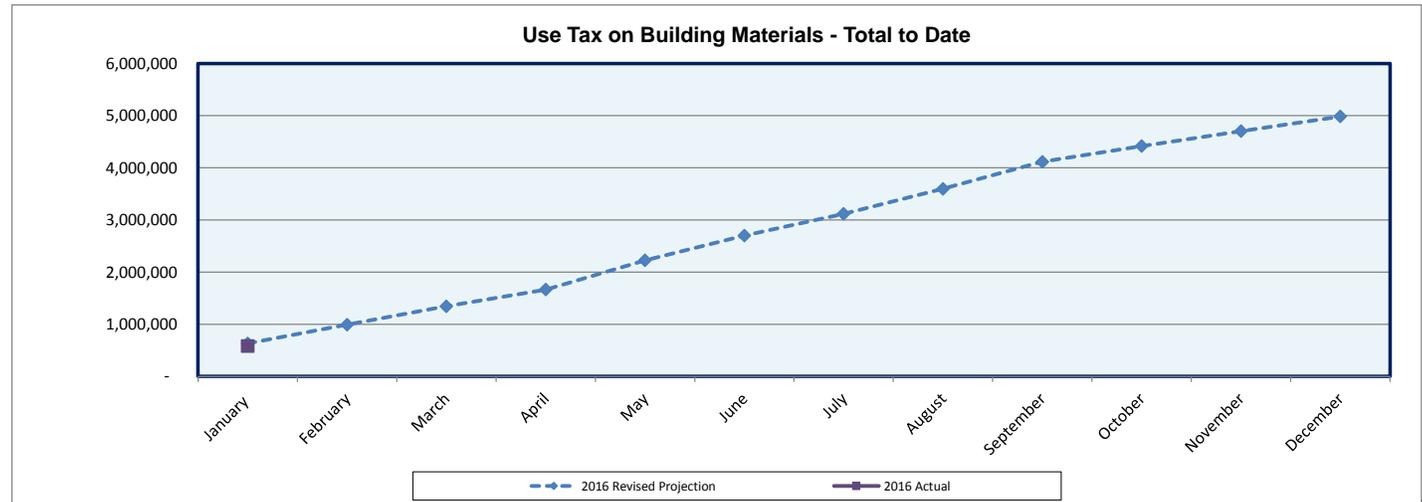
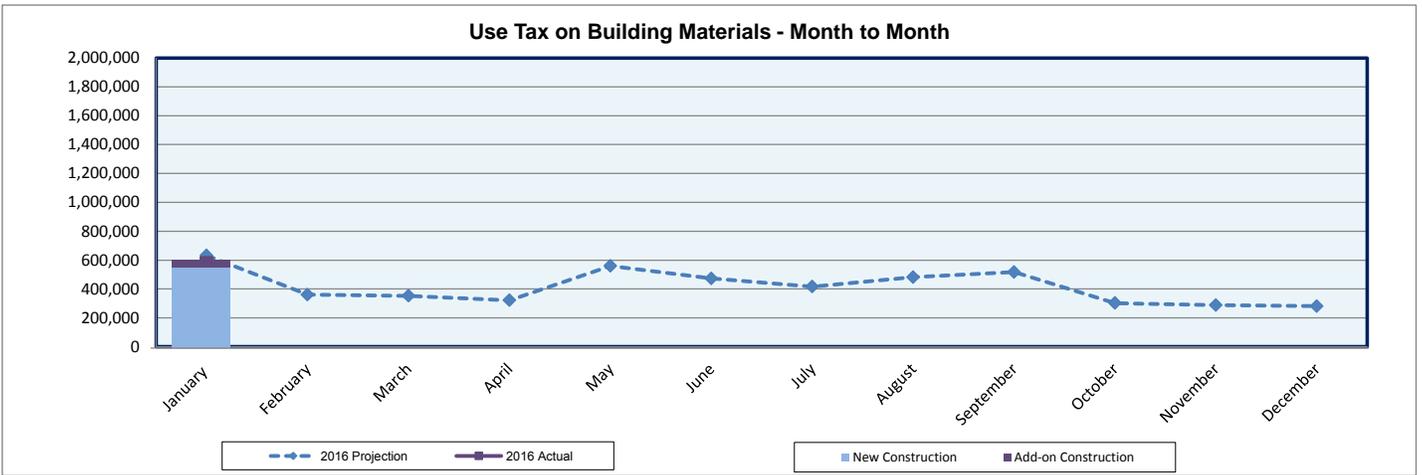


Month & YTD	Actual Historical Data						2016 Data					
	2013		2014		2015		2016 Budget Estimate Based on 7 Year % Total Collected		Actual 2016 Amount	% of Budget	% Ch from 2015 Actual	% Dif from Rev 2016 Budget Proj.
	Amount	% Total	Amount	% Total	Amount	% Total	%	Projection				
January	336,041	7.59%	367,676	7.58%	485,932	8.24%	8.75%	486,535	506,494	9.11%	4.23%	4.10%
February	313,559	7.08%	281,924	5.81%	442,023	7.49%	6.73%	374,215				
YTD	649,600	14.67%	649,600	13.40%	927,955	15.73%	15.48%	860,750				
March	354,657	8.01%	380,331	7.84%	442,023	7.49%	8.07%	448,724				
YTD	1,004,257	22.67%	1,029,931	21.24%	1,369,978	23.23%	23.55%	1,309,474				
April	349,941	7.90%	380,953	7.86%	518,467	8.79%	8.03%	446,500				
YTD	1,354,198	30.57%	1,410,884	29.09%	1,888,445	32.02%	31.58%	1,755,974				
May	364,333	8.23%	409,011	8.43%	428,395	7.26%	8.60%	478,194				
YTD	1,718,531	38.80%	1,819,895	37.53%	2,316,840	39.28%	40.18%	2,234,168				
June	370,581	8.37%	387,966	8.00%	510,215	8.65%	8.71%	484,311				
YTD	2,089,112	47.17%	2,207,861	45.53%	2,827,055	47.93%	48.89%	2,718,479				
July	403,948	9.12%	451,855	9.32%	516,502	8.76%	8.69%	483,199				
YTD	2,493,060	56.29%	2,659,716	54.85%	3,343,557	56.69%	57.58%	3,201,678				
August	438,869	9.91%	428,976	8.85%	564,163	9.57%	9.48%	527,126				
YTD	2,931,929	66.19%	3,088,692	63.69%	3,907,720	66.26%	67.06%	3,728,804				
September	370,278	8.36%	470,357	9.70%	505,606	8.57%	9.19%	511,001				
YTD	3,302,207	74.55%	3,559,049	73.39%	4,413,326	74.83%	76.25%	4,239,805				
October	428,062	9.66%	470,357	9.70%	518,043	8.78%	8.90%	494,876				
YTD	3,730,269	84.22%	4,029,406	83.09%	4,931,369	83.61%	85.15%	4,734,681				
November	311,296	7.03%	354,728	7.32%	459,939	7.80%	7.64%	424,815				
YTD	4,041,565	100.00%	4,384,134	90.41%	5,391,308	91.41%	92.79%	5,159,496				
December	387,758	8.75%	465,170	9.59%	506,495	8.59%	7.21%	400,904				
Total	4,429,323	100.00%	4,849,304	100.00%	5,897,803	100.00%	100.00%	5,560,400				

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

**Table 3  
Use Tax on Building Materials**

<b>January</b>		
Original 2016 Budget Estimate	\$	4,985,062
Current Projected 2016 Revenues Based on Revenues Received To-Date	\$	4,578,319
Actual - Above (Below) Budget Estimate	\$	(406,743)
Actual - % Above (Below) Budget Estimate		(8.16%)



Month & YTD	Actual Historical Data						2016 Data					
	2013		2014		2015		2016 Budget Estimate Based on 7 Year % Total Collected		Actual 2016 Amount	% of Budget	% Ch from 2015 Actual	% Dif from Rev 2016 Budget Proj.
	Amount	% Total	Amount	% Total	Amount	% Total	%	Projection				
January	566,436	12.87%	361,801	6.23%	219,828	3.95%	12.67%	631,607	580,073	11.64%	163.88%	(8.16%)
February	224,976	5.11%	388,743	6.69%	274,531	4.93%	7.22%	359,921				
YTD	791,412	17.98%	750,544	12.92%	494,359	8.88%	19.89%	991,528				
March	591,031	13.43%	1,134,251	19.53%	420,952	7.57%	7.07%	352,444				
YTD	1,382,443	31.42%	1,884,795	32.45%	915,311	16.45%	26.96%	1,343,972				
April	422,424	9.60%	410,515	7.07%	403,135	7.25%	6.45%	321,536				
YTD	1,804,867	41.01%	2,295,310	39.52%	1,318,446	23.70%	33.41%	1,665,508				
May	244,691	5.56%	414,684	7.14%	932,091	16.75%	11.24%	560,321				
YTD	2,049,558	46.57%	2,709,994	46.66%	2,250,537	40.45%	44.65%	2,225,829				
June	573,789	13.04%	1,157,474	19.93%	742,873	13.35%	9.49%	473,082				
YTD	2,623,347	59.61%	3,867,468	66.58%	2,993,410	53.80%	54.14%	2,698,911				
July	350,056	7.95%	336,642	5.80%	411,657	7.40%	8.34%	415,754				
YTD	2,973,403	67.57%	4,204,110	72.38%	3,405,067	61.20%	62.48%	3,114,665				
August	298,384	6.78%	477,124	8.21%	250,361	4.50%	9.67%	482,055				
YTD	3,271,787	74.35%	4,681,234	80.59%	3,655,428	65.70%	72.15%	3,596,720				
September	279,057	6.34%	338,066	5.82%	381,410	6.85%	10.38%	517,449				
YTD	3,550,844	80.69%	5,019,300	86.41%	4,036,838	72.55%	82.53%	4,114,169				
October	357,703	8.13%	299,916	5.16%	380,662	6.84%	6.06%	302,095				
YTD	3,908,547	88.82%	5,319,216	91.58%	4,417,500	79.39%	88.59%	4,416,264				
November	236,504	5.37%	198,541	3.42%	887,606	15.95%	5.77%	287,638				
YTD	4,145,051	94.19%	5,517,757	95.00%	5,305,106	95.34%	94.36%	4,703,902				
December	255,509	5.81%	290,687	5.00%	259,123	4.66%	5.64%	281,160				
<b>Total</b>	<b>4,400,560</b>	<b>100.00%</b>	<b>5,808,444</b>	<b>100.00%</b>	<b>5,564,229</b>	<b>100.00%</b>	<b>100.00%</b>	<b>4,985,062</b>				

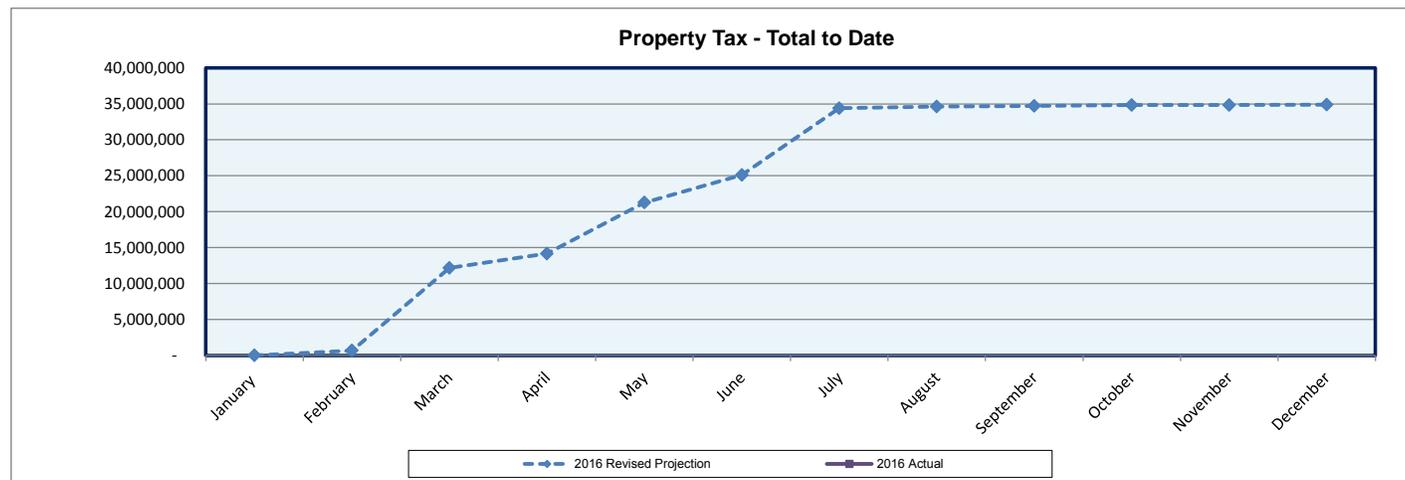
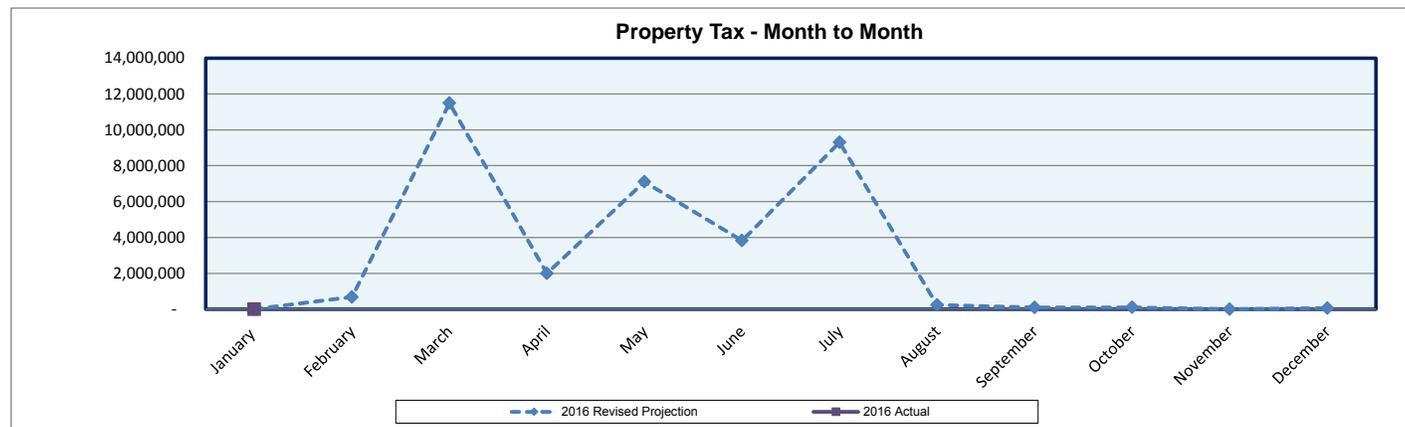
\* Modified Cash Basis.

\* Monthly collections have not shown a repeatable pattern. The 2016 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**

January	
Original 2016 Budget Estimate	\$ 34,887,970
Current Projected 2016 Revenues Based on Revenues Received To-Date	\$ 34,887,970
Actual - Above (Below) Budget Estimate	\$ -
Actual - % Above (Below) Budget Estimate	0.00%



Month & YTD	Actual Historical Data						2016 Data						
	2013		2014		2015		2016 Budget Estimate Based on 7 Year % Total Collected		2016 Data	% of Budget	% Ch from 2015 Actual	% Dif from Rev 2016 Budget Proj.	
	Amount	% Total	Amount	% Total	Amount	% Total	%	Projection					
	Amount	% Total	Amount	% Total	Amount	% Total	%	Projection	2016 Data	% of Budget	% Ch from 2015 Actual	% Dif from Rev 2016 Budget Proj.	
January	0	0.00%	0	0.00%	0	0.00%	0.00%	0	0	0.00%	0.00%	0.00%	
February	462,880	1.63%	462,880	1.50%	598,754	1.92%	1.94%	676,827					
YTD	462,880	1.63%	462,880	1.50%	598,754	1.92%	1.94%	676,827					
March	9,778,761	34.44%	11,356,028	36.76%	10,068,193	32.24%	32.92%	11,485,120					
YTD	10,241,641	36.07%	11,818,908	38.26%	10,666,947	34.16%	34.86%	12,161,947					
April	1,194,725	4.21%	1,061,825	3.44%	3,230,952	10.35%	5.72%	1,995,592					
YTD	11,436,366	40.27%	12,880,733	41.68%	13,897,899	44.50%	40.58%	14,157,539					
May	6,621,333	23.32%	5,444,327	17.62%	6,094,817	19.52%	20.38%	7,110,168					
YTD	18,057,699	63.59%	18,325,060	59.31%	19,992,716	64.02%	60.96%	21,267,707					
June	2,426,590	8.55%	3,701,595	11.98%	2,672,696	8.56%	10.96%	3,823,722					
YTD	20,484,289	72.14%	22,026,655	71.29%	22,665,412	72.58%	71.92%	25,091,429					
July	7,421,314	26.14%	8,664,939	28.05%	8,306,966	26.60%	26.66%	9,301,133					
YTD	27,905,603	98.28%	30,691,594	99.34%	30,972,378	99.19%	98.58%	34,392,562					
August	308,518	1.10%	95,003	0.32%	129,911	0.43%	0.68%	237,238					
YTD	28,214,121	99.37%	30,786,597	99.65%	31,102,289	99.61%	99.26%	34,629,800					
September	41,822	0.15%	35,820	0.12%	42,186	0.14%	0.28%	97,686					
YTD	28,255,943	99.52%	30,822,417	99.77%	31,144,475	99.74%	99.54%	34,727,486					
October	55,274	0.19%	70,737	0.23%	45,196	0.14%	0.29%	101,175					
YTD	28,311,217	99.71%	30,893,154	100.00%	31,189,671	99.89%	99.83%	34,828,661					
November	31,816	0.12%	32,375	0.11%	7,855	0.04%	0.01%	3,489					
YTD	28,343,033	99.83%	30,925,529	100.10%	31,197,526	99.91%	99.84%	34,832,150					
December	49,588	0.17%	(31,434)	(0.10%)	27,962	0.09%	0.16%	55,820					
<b>Total</b>	<b>28,392,621</b>	<b>100.00%</b>	<b>30,894,095</b>	<b>100.00%</b>	<b>31,225,488</b>	<b>100.00%</b>	<b>100.00%</b>	<b>34,887,970</b>					

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

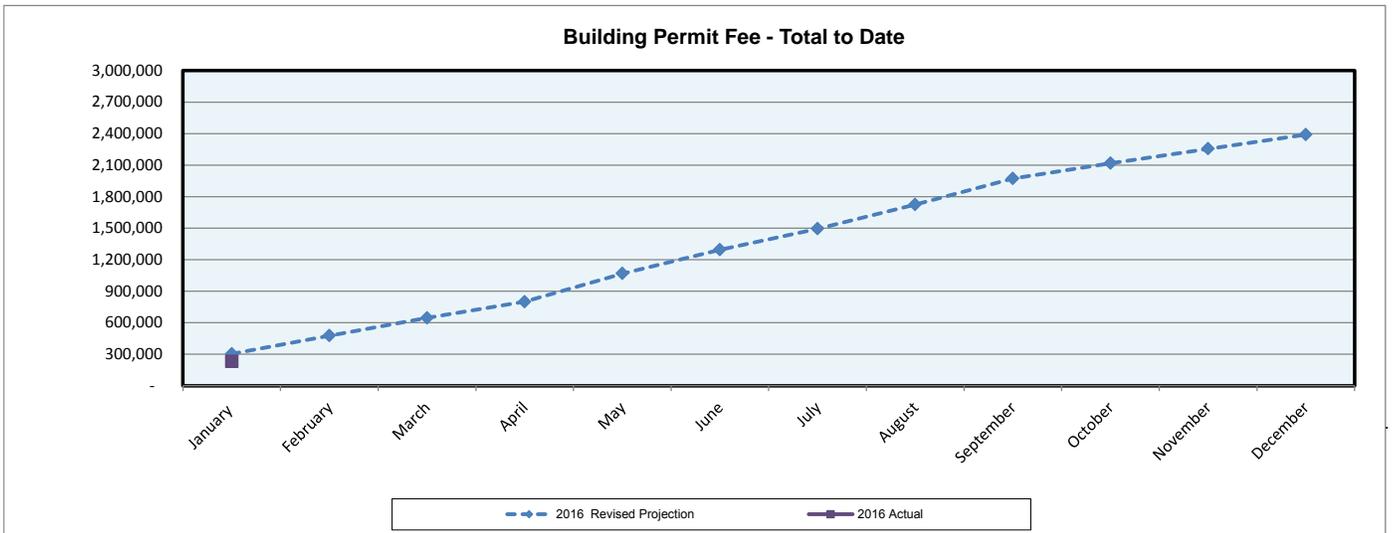
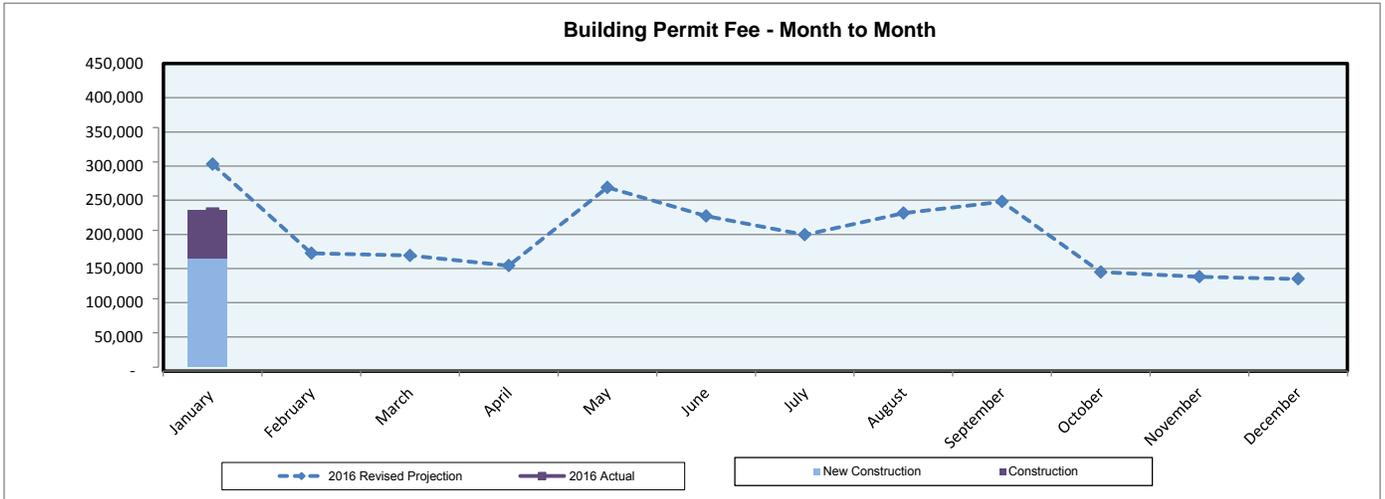
\* Negative amounts reflect abatements.

\* 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

January		
Original 2016 Budget Estimate	\$	2,389,645
Current Projected 2016 Revenues Based on Revenues Received To-Date	\$	1,812,099
Actual - Above (Below) Budget Estimate	\$	(577,546)
Actual - % Above (Below) Budget Estimate		(24.17%)



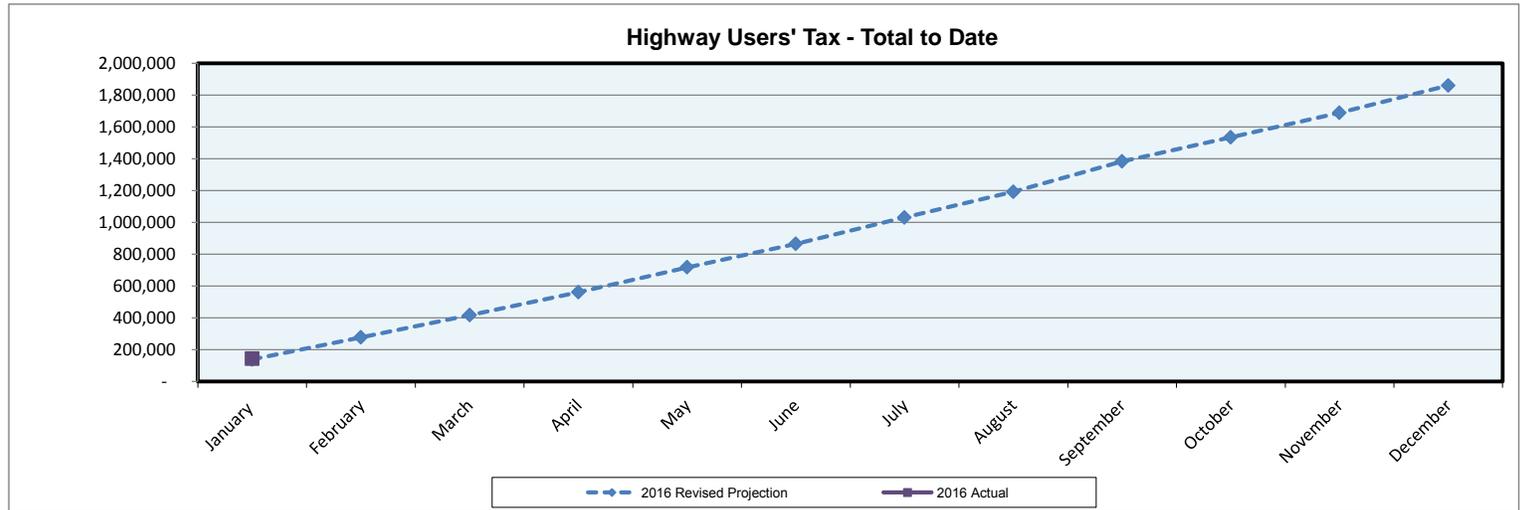
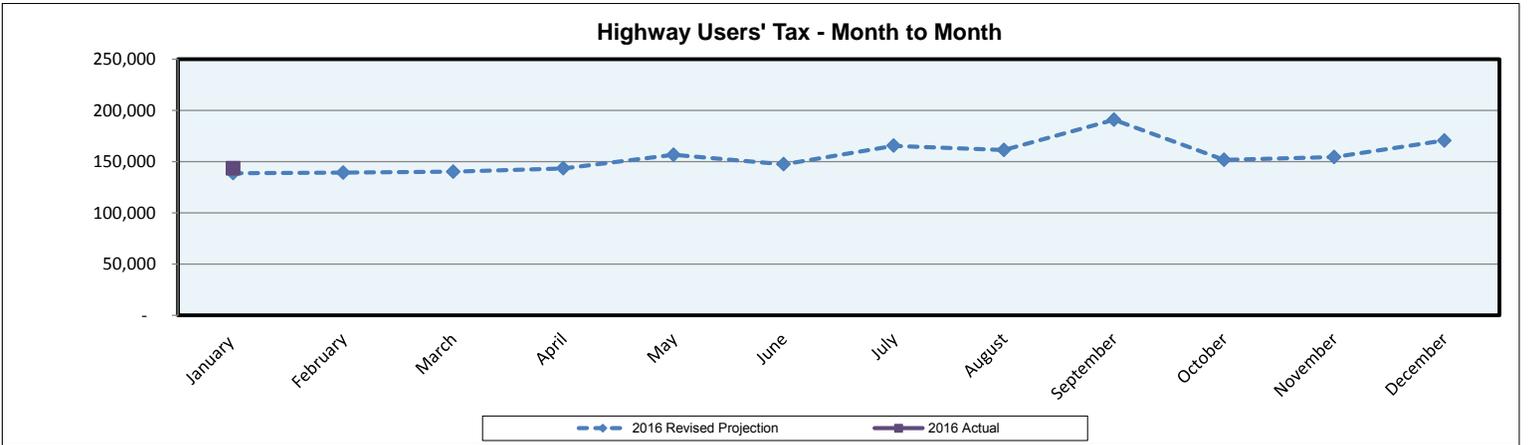
Month & YTD	Actual Historical Data						2016 Data						
	2013		2014		2015		2016 Budget Estimate Based on 7 Year % Total Collected		Actual 2016 Amount	% of Budget	% Ch from 2015 Actual	% Dif from Rev 2016 Budget Proj.	
	Amount	% Total	Amount	% Total	Amount	% Total	%	Projection					
January	213,416	11.19%	154,323	6.42%	106,074	4.60%	12.67%	302,768	229,593	9.61%	116.45%	(24.17%)	
February	108,114	5.67%	175,709	7.31%	132,171	5.73%	7.22%	172,532					
YTD	321,530	16.85%	330,032	13.73%	238,245	10.32%	19.89%	475,300					
March	210,486	11.03%	394,999	16.43%	187,419	8.12%	7.07%	168,948					
YTD	532,016	27.89%	725,031	30.16%	425,664	18.44%	26.96%	644,248					
April	186,742	9.79%	167,922	6.99%	180,011	7.80%	6.45%	154,132					
YTD	718,758	37.67%	892,953	37.15%	605,675	26.24%	33.41%	798,380					
May	119,898	6.28%	191,430	7.96%	302,643	13.11%	11.24%	268,596					
YTD	838,656	43.96%	1,084,383	45.11%	908,318	39.36%	44.65%	1,066,976					
June	228,316	11.97%	394,028	16.39%	282,056	12.22%	9.49%	226,777					
YTD	1,066,972	55.92%	1,478,411	61.50%	1,190,374	51.58%	54.14%	1,293,753					
July	163,784	8.58%	165,301	6.88%	183,103	7.93%	8.34%	199,296					
YTD	1,230,756	64.51%	1,643,712	68.38%	1,373,477	59.51%	62.48%	1,493,049					
August	145,119	7.61%	206,881	8.61%	124,715	5.40%	9.67%	231,079					
YTD	1,375,875	72.12%	1,850,593	76.98%	1,498,192	64.91%	72.15%	1,724,128					
September	136,706	7.17%	155,272	6.46%	184,364	7.99%	10.38%	248,045					
YTD	1,512,581	79.28%	2,005,865	83.44%	1,682,556	72.90%	82.53%	1,972,173					
October	160,504	8.41%	148,451	6.18%	174,491	7.56%	6.06%	144,812					
YTD	1,673,085	87.69%	2,154,316	89.62%	1,857,047	80.46%	88.59%	2,116,985					
November	114,102	5.98%	96,021	3.99%	319,895	13.86%	5.77%	137,883					
YTD	1,787,187	93.67%	2,250,337	93.61%	2,176,942	94.32%	94.36%	2,254,868					
December	120,691	6.33%	153,502	6.39%	131,069	5.68%	5.64%	134,777					
YTD	1,907,878	100.00%	2,403,839	100.00%	2,308,011	100.00%	100.00%	2,389,645					

\* Modified Cash Basis.

City and County of Broomfield  
Revenue Tracking System

Table 6  
Highway Users' Tax

January		
Original 2016 Budget Estimate	\$	1,860,000
Current Projected 2016 Revenues Based on Revenues Received To-Date	\$	1,922,332
Actual - Above (Below) Budget Estimate	\$	62,332
Actual - % Above (Below) Budget Estimate		3.35%

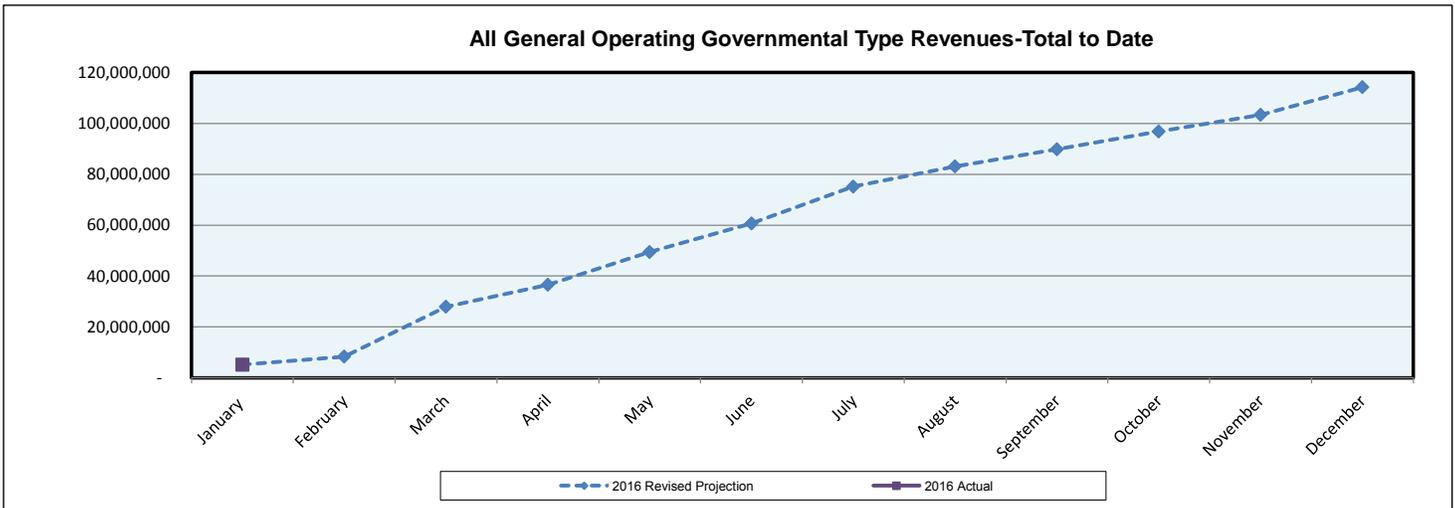
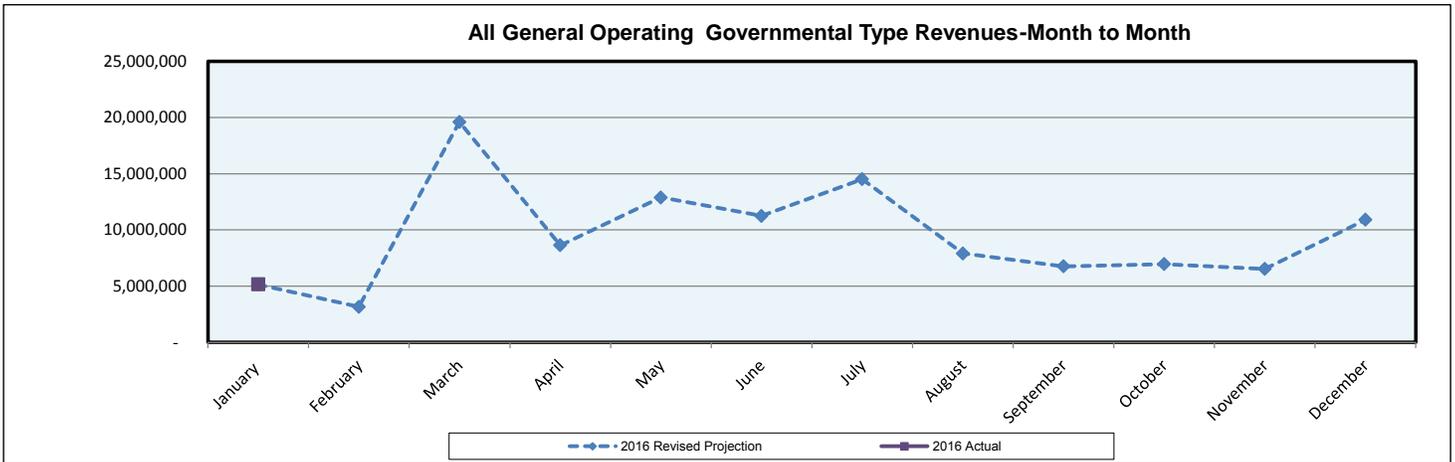


Month & YTD	Actual Historical Data						2016 Budget Estimate Based on 7 Year % Total Collected		2015 Data			
	2013		2014		2015		%	Projection	Actual 2016 Amount	% of Budget	% Ch from 2015 Actual	% Dif from Rev 2016 Budget Proj.
	Amount	% Total	Amount	% Total	Amount	% Total						
January	135,944	7.57%	140,040	7.55%	139,680	7.03%	7.46%	138,756	143,406	7.71%	2.67%	3.35%
February	140,363	7.82%	140,544	7.58%	148,665	7.48%	7.48%	139,128				
YTD	276,307	15.39%	280,584	15.12%	288,345	14.51%	14.94%	277,884				
March	135,909	7.57%	143,689	7.75%	143,681	7.23%	7.53%	140,058				
YTD	412,216	22.95%	424,273	22.87%	432,026	21.74%	22.47%	417,942				
April	146,594	8.16%	146,501	7.90%	147,894	7.44%	7.71%	143,406				
YTD	558,810	31.12%	570,774	30.77%	579,920	29.19%	30.18%	561,348				
May	152,947	8.52%	159,123	8.58%	182,448	9.18%	8.42%	156,612				
YTD	711,757	39.63%	729,897	39.35%	762,368	38.37%	38.60%	717,960				
June	136,867	7.62%	150,957	8.14%	159,516	8.14%	8.03%	147,498				
YTD	848,624	47.25%	880,854	47.48%	921,884	46.40%	46.53%	865,458				
July	172,916	9.63%	159,348	8.59%	166,501	8.38%	8.90%	165,540				
YTD	1,021,540	56.88%	1,040,202	56.07%	1,088,385	54.78%	55.43%	1,030,998				
August	158,841	8.84%	177,571	9.57%	170,925	8.03%	8.68%	161,448				
YTD	1,180,381	65.73%	1,217,773	65.64%	1,259,310	63.38%	64.11%	1,192,446				
September	184,220	10.26%	172,352	9.29%	194,150	9.77%	10.26%	190,836				
YTD	1,364,601	75.98%	1,390,125	74.93%	1,453,460	73.15%	74.37%	1,383,282				
October	135,110	7.52%	154,380	8.32%	165,860	8.35%	8.16%	151,776				
YTD	1,499,711	83.51%	1,544,505	83.26%	1,619,320	81.50%	82.53%	1,535,058				
November	150,631	8.39%	166,273	8.96%	131,258	6.61%	8.30%	154,380				
YTD	1,650,342	91.89%	1,710,778	92.22%	1,750,578	88.10%	90.83%	1,689,438				
December	145,576	8.11%	144,335	7.78%	236,371	11.90%	9.17%	170,562				
Total	1,795,918	100.00%	1,855,113	100.00%	1,986,949	100.00%	100.00%	1,860,000				

City and County of Broomfield  
Revenue Tracking System

Table 7  
All General Operating Governmental Type Revenues

January		
Original 2016 Budget Estimate	\$	114,243,915
Current Projected 2016 Revenues Based on Revenues Received To-Date	\$	114,853,836
Actual - Above (Below) Budget Estimate	\$	609,921
Actual - % Above (Below) Budget Estimate		0.53%

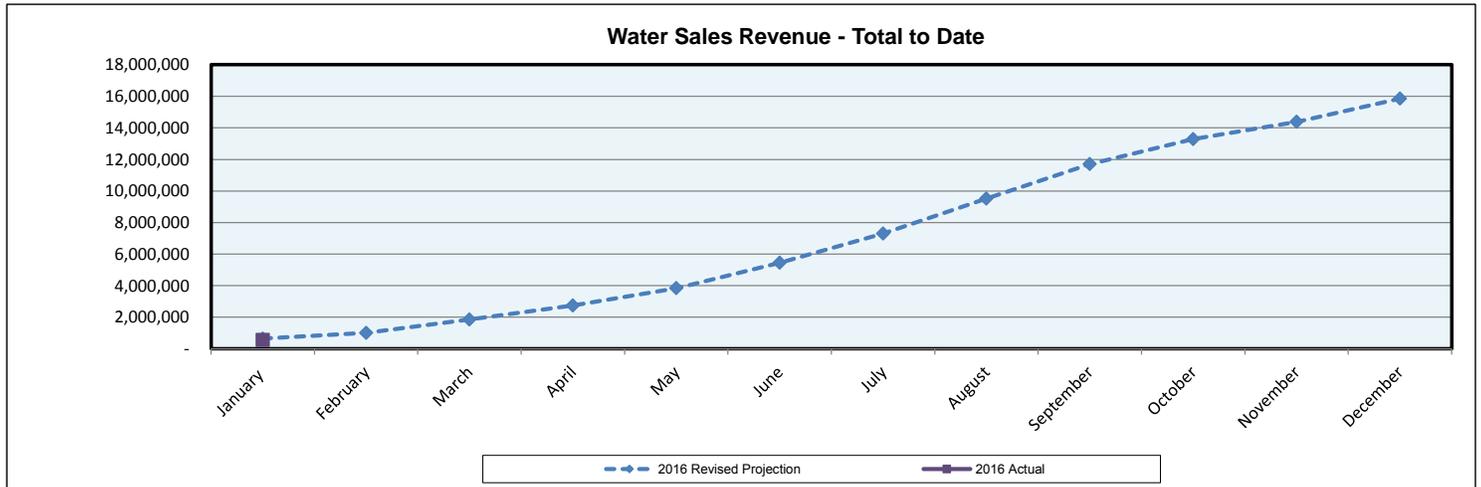
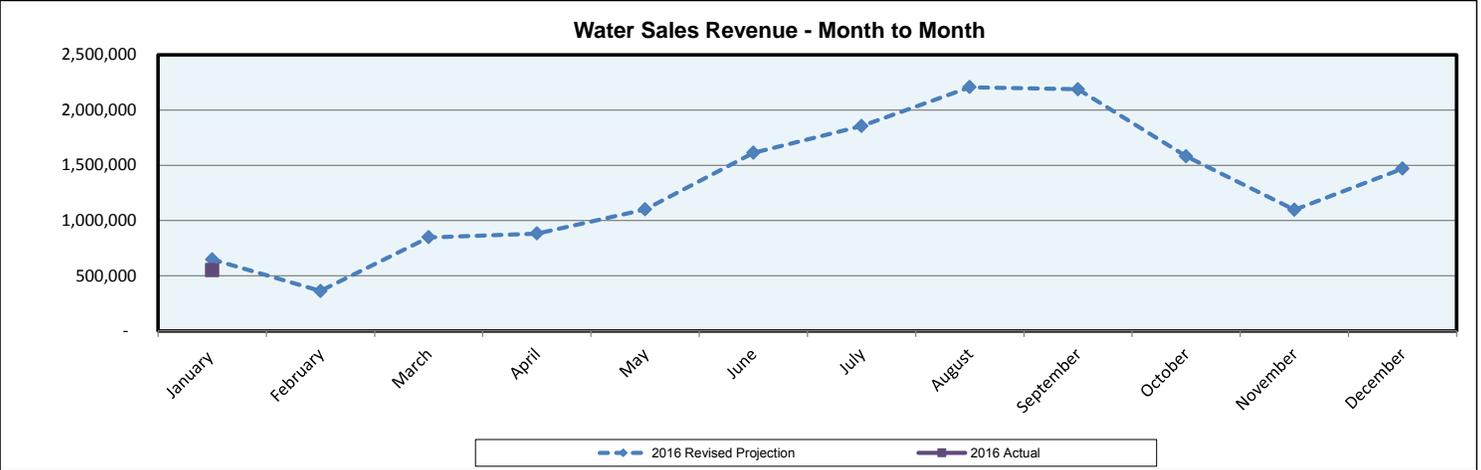


Month & YTD	Actual Historical Data						2016 Data						
	2013		2014		2015		2016 Budget Estimate Based on 7 Year % Total Collected		2016 Data	% of Budget	% Ch from 2015 Actual	% Dif from Rev 2016 Budget Proj.	
	Amount	% Total	Amount	% Total	Amount	% Total	%	Projection					
January	4,794,277	5.00%	4,454,655	4.35%	4,764,530	4.49%	4.51%	5,152,401	5,179,908	4.53%	8.72%	0.53%	
February	5,581,153	5.82%	5,262,744	5.14%	5,310,974	5.00%	2.77%	3,164,556					
YTD	10,375,430	10.82%	9,717,399	9.49%	10,075,504	9.49%	7.28%	8,316,957					
March	14,672,377	15.31%	16,657,127	16.27%	18,872,206	17.78%	17.15%	19,592,831					
YTD	25,047,807	26.13%	26,374,526	25.76%	28,947,710	27.27%	24.43%	27,909,788					
April	7,260,185	7.57%	7,118,229	6.95%	5,644,381	5.32%	7.56%	8,636,840					
YTD	32,307,992	33.71%	33,492,755	32.71%	34,592,091	32.59%	31.99%	36,546,628					
May	11,627,759	12.13%	10,975,250	10.72%	12,026,403	11.33%	11.28%	12,886,714					
YTD	43,935,751	45.84%	44,468,005	43.43%	46,618,494	43.92%	43.27%	49,433,342					
June	6,758,765	7.05%	13,193,628	12.89%	9,110,609	8.58%	9.84%	11,241,601					
YTD	50,694,516	52.89%	57,661,633	56.32%	55,729,103	52.51%	53.11%	60,674,943					
July	14,434,740	15.06%	10,978,167	10.72%	13,737,570	12.94%	12.70%	14,508,977					
YTD	65,129,256	67.95%	68,639,800	67.04%	69,466,673	65.45%	65.81%	75,183,920					
August	4,205,124	4.39%	5,848,097	5.71%	5,806,607	5.47%	6.92%	7,905,679					
YTD	69,334,380	72.34%	74,487,897	72.76%	75,273,280	70.92%	72.73%	83,089,599					
September	7,532,718	7.86%	6,310,236	6.16%	9,348,281	8.81%	5.92%	6,763,240					
YTD	76,867,098	80.19%	80,798,133	78.92%	84,621,561	79.73%	78.65%	89,852,839					
October	5,060,294	5.28%	6,202,611	6.06%	6,882,906	6.48%	6.09%	6,957,454					
YTD	81,927,392	85.47%	87,000,744	84.98%	91,504,467	86.21%	84.74%	96,810,293					
November	5,434,343	5.67%	5,390,747	5.27%	6,050,590	5.70%	5.72%	6,534,752					
YTD	87,361,735	91.14%	92,391,491	90.24%	97,555,057	91.91%	90.46%	103,345,045					
December	8,489,960	8.86%	9,988,188	9.76%	8,584,573	8.09%	9.54%	10,898,870					
Total	95,851,695	100.00%	102,379,679	100.00%	106,139,630	100.00%	100.00%	114,243,915					

City and County of Broomfield  
Revenue Tracking System

**Table 8  
Water Sales Revenue**

January	
Original 2016 Budget Estimate	\$ 15,850,580
Current Projected 2016 Revenues Based on Revenues Received To-Date	\$ 13,462,696
Actual - Above (Below) Budget Estimate	\$ (2,387,884)
Actual - % Above (Below) Budget Estimate	(15.06%)

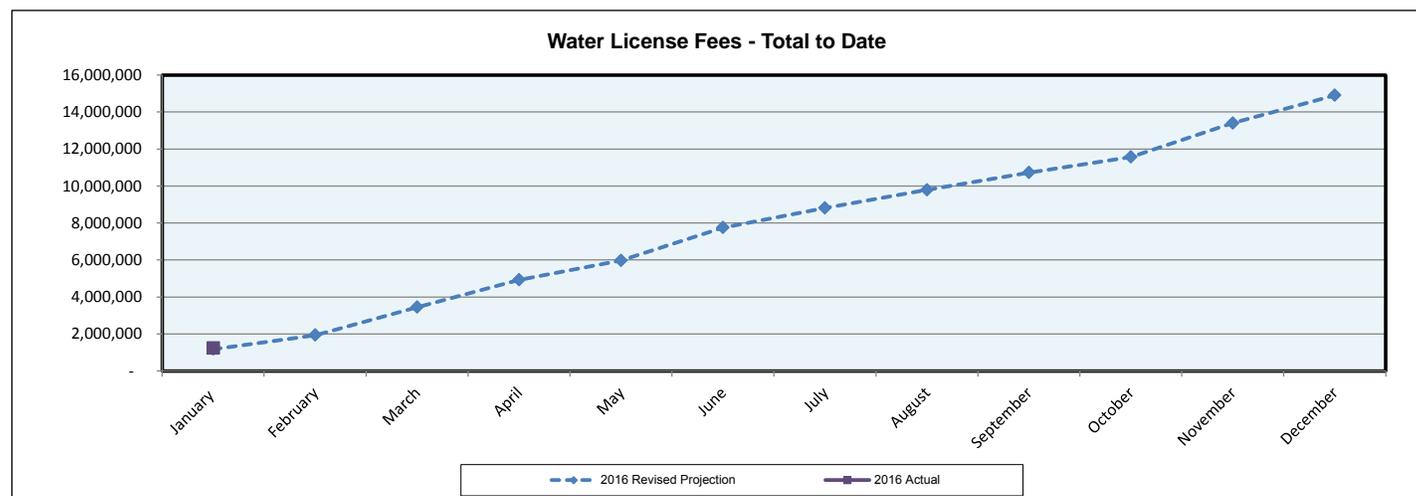
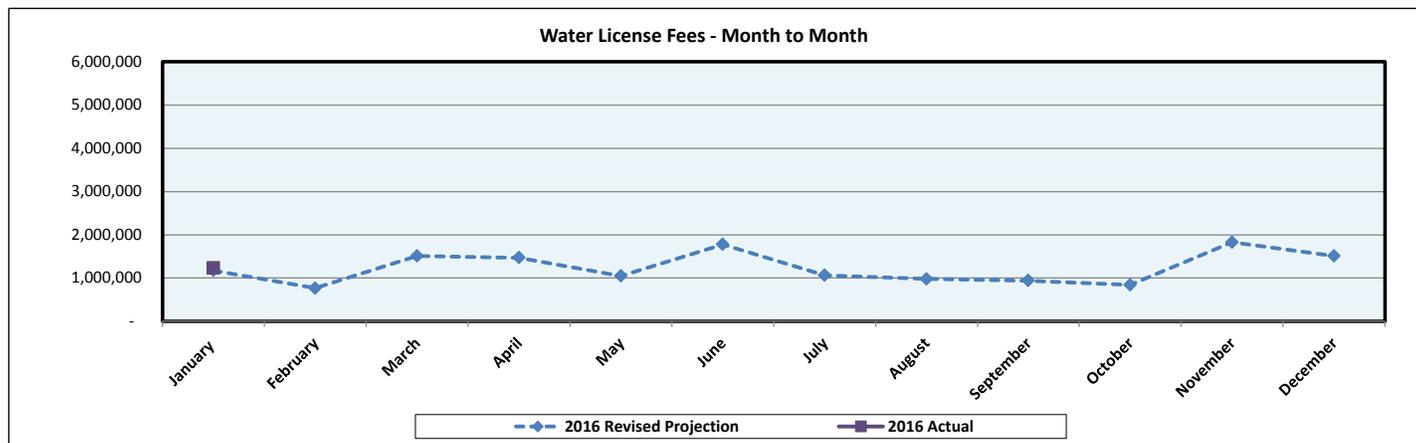


Month & YTD	Actual Historical Data						2016 Data					
	2013		2014		2015		2016 Budget Estimate Based on 7 Year % Total Collected		2016 Data	% of Budget	% Ch from 2015 Actual	% Dif from Rev 2016 Budget Proj.
	Amount	% Total	Amount	% Total	Amount	% Total	%	Projection				
January	671,517	5.08%	625,239	4.58%	623,181	4.42%	4.08%	646,704	549,278	3.47%	(11.86%)	(15.06%)
February	198,537	1.50%	290,668	2.13%	348,248	2.47%	2.28%	361,393				
YTD	870,054	6.58%	915,907	6.71%	971,429	6.89%	6.36%	1,008,097				
March	677,538	5.13%	707,325	5.18%	717,620	5.09%	5.35%	848,006				
YTD	1,547,592	11.71%	1,623,232	11.89%	1,689,049	11.98%	11.71%	1,856,103				
April	806,009	6.10%	704,645	5.16%	753,068	5.34%	5.57%	882,877				
YTD	2,353,601	17.81%	2,327,877	17.06%	2,442,117	17.32%	17.28%	2,738,980				
May	758,696	5.74%	915,342	6.71%	1,208,440	8.57%	6.94%	1,100,030				
YTD	3,112,297	23.55%	3,243,219	23.76%	3,650,557	25.89%	24.22%	3,839,010				
June	1,476,433	11.17%	1,529,240	11.20%	921,496	6.54%	10.18%	1,613,589				
YTD	4,588,730	34.72%	4,772,459	34.97%	4,572,053	32.43%	34.40%	5,452,599				
July	1,756,715	13.29%	1,678,956	12.30%	1,356,380	9.62%	11.70%	1,854,518				
YTD	6,345,445	48.01%	6,451,415	47.27%	5,928,433	42.05%	46.10%	7,307,117				
August	1,726,927	13.07%	1,999,264	14.65%	2,032,507	14.42%	13.93%	2,207,986				
YTD	8,072,372	61.08%	8,450,679	61.92%	7,960,940	56.47%	60.03%	9,515,103				
September	1,934,778	14.64%	1,563,845	11.46%	1,849,239	13.12%	13.81%	2,188,965				
YTD	10,007,150	75.72%	10,014,524	73.38%	9,810,179	69.59%	73.84%	11,704,068				
October	1,325,407	10.03%	1,228,463	9.00%	1,699,642	12.06%	9.97%	1,580,303				
YTD	11,332,557	85.74%	11,242,987	82.38%	11,509,821	81.64%	83.81%	13,284,371				
November	533,491	4.04%	1,039,501	7.62%	1,207,794	8.57%	6.92%	1,096,860				
YTD	11,866,048	89.78%	12,282,488	89.99%	12,717,615	90.21%	90.73%	14,381,231				
December	1,350,619	10.22%	1,365,518	10.01%	1,380,164	9.79%	9.27%	1,469,349				
<b>Total</b>	<b>13,216,667</b>	<b>100.00%</b>	<b>13,648,006</b>	<b>100.00%</b>	<b>14,097,779</b>	<b>100.00%</b>	<b>100.00%</b>	<b>15,850,580</b>				

City and County of Broomfield  
Revenue Tracking System

Table 9  
Water License Fees Revenue

January		
Original 2016 Budget Estimate	\$	14,909,195
Current Projected 2016 Revenues Based on Revenues Received To-Date	\$	15,677,853
Actual - Above (Below) Budget Estimate	\$	768,658
Actual - % Above (Below) Budget Estimate		5.16%



Month & YTD	Actual Historical Data						2016 Data					
	2013		2014		2015		2016 Budget Estimate Based on 7 Year % Total Collected		2016 Data	% of Budget	% Ch from 2015 Actual	% Dif from Rev 2016 Budget Proj.
	Amount	% Total	Amount	% Total	Amount	% Total	%	Projection				
January	3,760,596	25.58%	893,894	5.33%	682,826	4.68%	7.87%	1,173,354	1,233,847	8.28%	80.70%	5.16%
February	548,102	3.73%	1,146,276	6.84%	1,061,625	7.27%	5.13%	764,842				
YTD	4,308,698	29.31%	2,040,170	12.17%	1,744,451	11.95%	13.00%	1,938,196				
March	1,580,313	10.75%	3,906,098	23.31%	1,170,752	8.02%	10.14%	1,511,792				
YTD	5,889,011	40.06%	5,946,268	35.48%	2,915,203	19.97%	23.14%	3,449,988				
April	894,567	6.09%	516,442	3.08%	930,269	6.37%	9.86%	1,470,047				
YTD	6,783,578	46.14%	6,462,710	38.56%	3,845,472	26.34%	33.00%	4,920,035				
May	912,081	6.20%	1,190,511	7.10%	1,449,855	9.93%	7.04%	1,049,607				
YTD	7,695,659	52.35%	7,653,221	45.66%	5,295,327	36.27%	40.04%	5,969,642				
June	2,318,600	15.77%	3,963,580	23.65%	1,480,617	10.14%	11.93%	1,778,667				
YTD	10,014,259	68.12%	11,616,801	69.31%	6,775,944	46.41%	51.97%	7,748,309				
July	866,725	5.90%	1,455,918	8.69%	890,750	6.10%	7.13%	1,063,026				
YTD	10,880,984	74.02%	13,072,719	78.00%	7,666,694	52.52%	59.10%	8,811,335				
August	746,820	5.08%	1,212,121	7.23%	528,342	3.62%	6.56%	978,043				
YTD	11,627,804	79.10%	14,284,840	85.23%	8,195,036	56.13%	65.66%	9,789,378				
September	964,399	6.56%	633,876	3.78%	1,263,487	8.65%	6.31%	940,770				
YTD	12,592,203	85.66%	14,918,716	89.01%	9,458,523	64.79%	71.97%	10,730,148				
October	896,813	6.10%	701,238	4.18%	852,803	5.84%	5.65%	842,370				
YTD	13,489,016	91.76%	15,619,954	93.20%	10,311,326	70.63%	77.62%	11,572,518				
November	542,713	3.69%	404,172	2.41%	3,723,996	25.51%	12.25%	1,826,376				
YTD	14,031,729	95.45%	16,024,126	95.61%	14,035,322	96.14%	89.87%	13,398,894				
December	669,129	4.55%	736,043	4.39%	563,595	3.86%	10.13%	1,510,301				
Total	14,700,858	100.00%	16,760,169	100.00%	14,598,917	100.00%	100.00%	14,909,195				

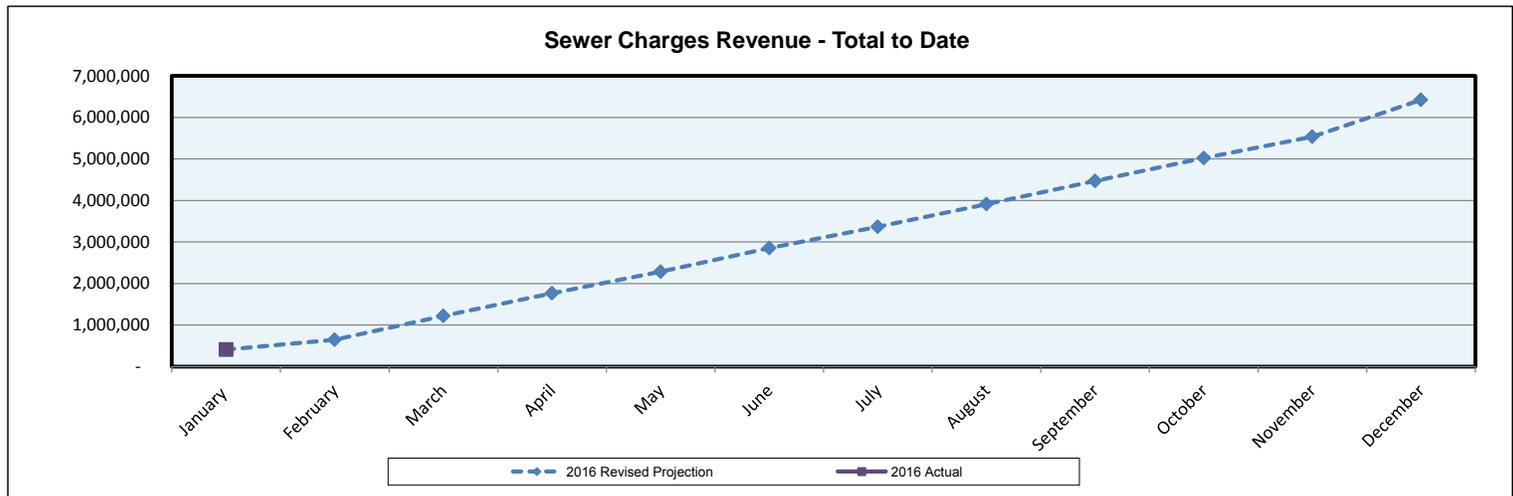
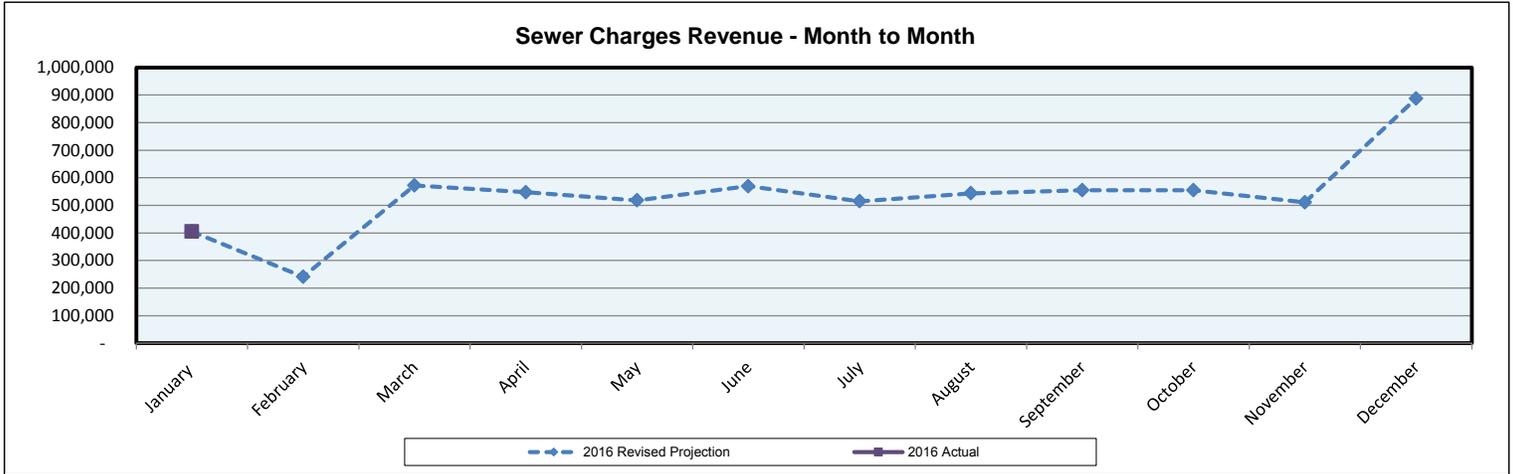
\* Modified Cash Basis.

\* Monthly collections have not shown a repeatable pattern. The 2016 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

January		
Original 2016 Budget Estimate	\$	6,420,055
Current Projected 2016 Revenues Based on Revenues Received To-Date	\$	6,420,365
Actual - Above (Below) Budget Estimate	\$	310
Actual - % Above (Below) Budget Estimate		0.00%

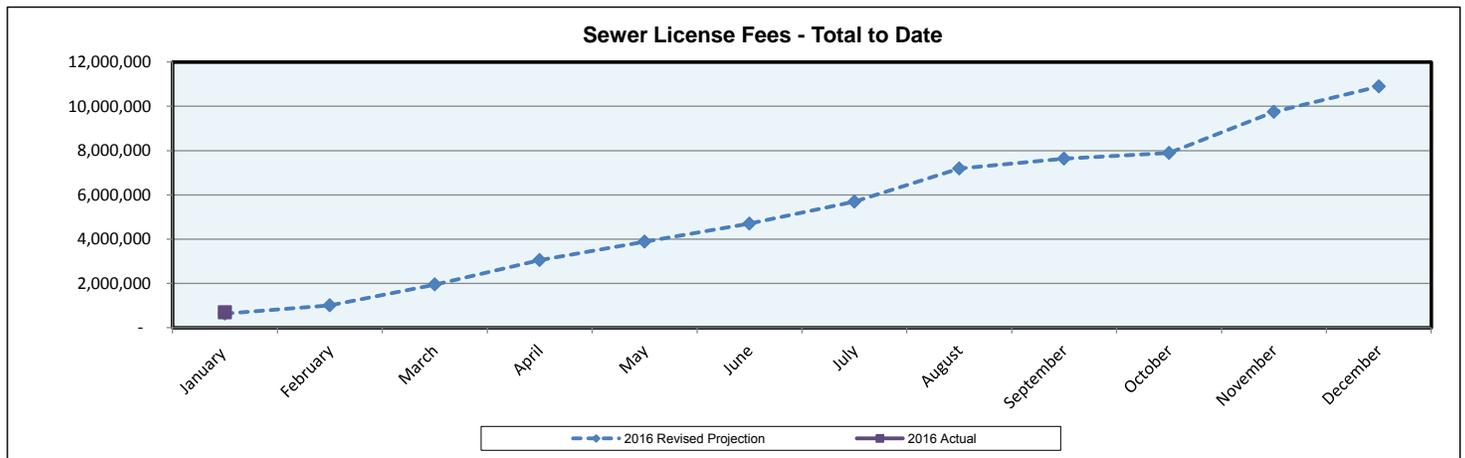
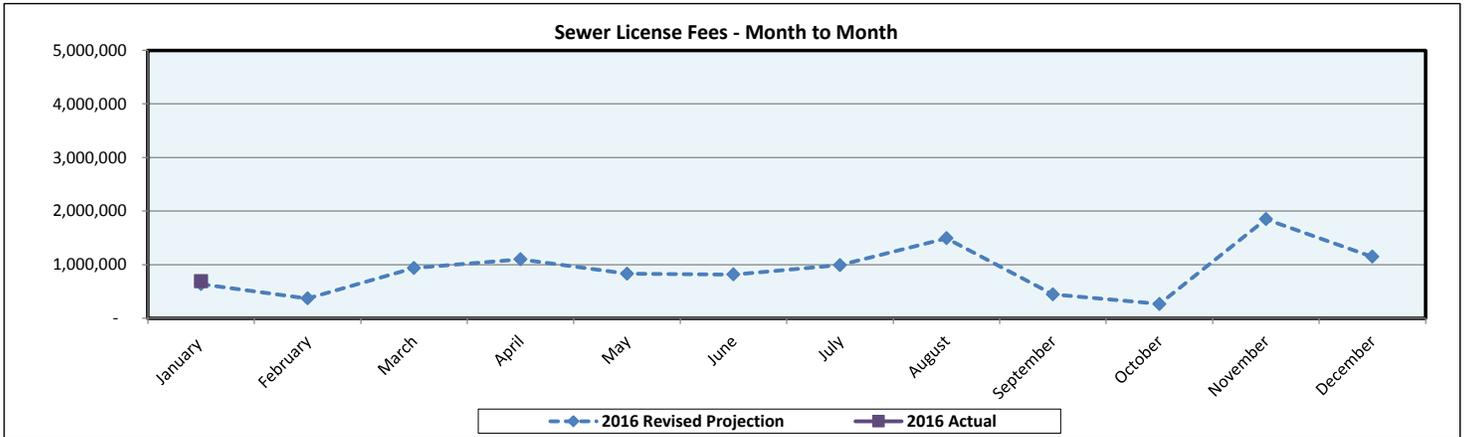


Month & YTD	Actual Historical Data						2016 Data						
	2013		2014		2015		2016 Budget Estimate Based on 7 Year % Total Collected		2016 Data	% of Budget	% Ch from 2015 Actual	% Dif from Rev 2016 Budget Proj.	
	Amount	% Total	Amount	% Total	Amount	% Total	%	Projection					
January	418,316	7.11%	375,389	6.08%	376,094	6.20%	6.31%	405,105	405,125	6.31%	7.72%	0.00%	
February	157,320	2.68%	215,577	3.49%	223,510	3.69%	3.75%	240,752					
<b>YTD</b>	<b>575,636</b>	<b>9.79%</b>	<b>590,966</b>	<b>9.58%</b>	<b>599,604</b>	<b>9.89%</b>	<b>10.06%</b>	<b>645,857</b>					
March	480,738	8.18%	494,534	8.01%	522,946	8.63%	8.91%	572,027					
<b>YTD</b>	<b>1,056,374</b>	<b>17.97%</b>	<b>1,085,500</b>	<b>17.59%</b>	<b>1,122,550</b>	<b>18.52%</b>	<b>18.97%</b>	<b>1,217,884</b>					
April	478,707	8.14%	506,032	8.20%	499,259	8.24%	8.53%	547,631					
<b>YTD</b>	<b>1,535,081</b>	<b>26.11%</b>	<b>1,591,532</b>	<b>25.79%</b>	<b>1,621,809</b>	<b>26.75%</b>	<b>27.50%</b>	<b>1,765,515</b>					
May	522,558	8.89%	511,303	8.29%	501,074	8.27%	8.07%	518,098					
<b>YTD</b>	<b>2,057,639</b>	<b>35.00%</b>	<b>2,102,835</b>	<b>34.08%</b>	<b>2,122,883</b>	<b>35.02%</b>	<b>35.57%</b>	<b>2,283,613</b>					
June	501,775	8.53%	515,822	8.36%	502,221	8.29%	8.87%	569,459					
<b>YTD</b>	<b>2,559,414</b>	<b>43.53%</b>	<b>2,618,657</b>	<b>42.44%</b>	<b>2,625,104</b>	<b>43.31%</b>	<b>44.44%</b>	<b>2,853,072</b>					
July	484,120	8.23%	511,886	8.30%	502,536	8.29%	8.02%	514,888					
<b>YTD</b>	<b>3,043,534</b>	<b>51.76%</b>	<b>3,130,543</b>	<b>50.73%</b>	<b>3,127,640</b>	<b>51.60%</b>	<b>52.46%</b>	<b>3,367,960</b>					
August	486,637	8.28%	517,099	8.38%	506,075	8.35%	8.47%	543,779					
<b>YTD</b>	<b>3,530,171</b>	<b>60.04%</b>	<b>3,647,642</b>	<b>59.11%</b>	<b>3,633,715</b>	<b>59.94%</b>	<b>60.93%</b>	<b>3,911,739</b>					
September	489,157	8.32%	517,848	8.39%	504,993	8.33%	8.64%	554,693					
<b>YTD</b>	<b>4,019,328</b>	<b>68.36%</b>	<b>4,165,490</b>	<b>67.50%</b>	<b>4,138,708</b>	<b>68.28%</b>	<b>69.57%</b>	<b>4,466,432</b>					
October	679,292	11.55%	519,333	8.42%	511,826	8.44%	8.65%	555,335					
<b>YTD</b>	<b>4,698,620</b>	<b>79.91%</b>	<b>4,684,823</b>	<b>75.92%</b>	<b>4,650,534</b>	<b>76.72%</b>	<b>78.22%</b>	<b>5,021,767</b>					
November	290,674	4.94%	521,200	8.45%	506,227	8.35%	7.96%	511,036					
<b>YTD</b>	<b>4,989,294</b>	<b>84.86%</b>	<b>5,206,023</b>	<b>84.37%</b>	<b>5,156,761</b>	<b>85.07%</b>	<b>86.18%</b>	<b>5,532,803</b>					
December	890,420	15.14%	964,734	15.63%	905,028	14.93%	13.82%	887,252					
<b>Total</b>	<b>5,879,714</b>	<b>100.00%</b>	<b>6,170,757</b>	<b>100.00%</b>	<b>6,061,789</b>	<b>100.00%</b>	<b>100.00%</b>	<b>6,420,055</b>					

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

**Table 11  
Sewer License Fees**

January	
Original 2016 Budget Estimate	\$ 10,895,605
Current Projected 2016 Revenues Based on Revenues Received To-Date	\$ 11,848,393
Actual - Above (Below) Budget Estimate	\$ 952,788
Actual - % Above (Below) Budget Estimate	8.74%



Month & YTD	2016 Data											
	Actual Historical Data						2016 Budget Estimate Based on 7 Year % Total Collected		Actual 2016 Amount	% of Budget	% Ch from 2015 Actual	% Dif from Rev 2016 Budget Proj.
	2013		2014		2015		%	Projection				
	Amount	% Total	Amount	% Total	Amount	% Total						
January	8,470,062	66.95%	141,917	1.78%	213,503	2.20%	5.85%	637,393	693,131	6.36%	224.65%	8.74%
February	143,259	1.13%	251,180	3.14%	550,210	5.68%	3.41%	371,540				
YTD	8,613,321	68.08%	393,097	4.92%	763,713	7.89%	9.26%	1,008,933				
March	754,349	5.96%	2,275,691	28.48%	550,335	5.68%	8.61%	938,112				
YTD	9,367,670	74.04%	2,668,788	33.40%	1,314,048	13.57%	17.87%	1,947,045				
April	252,321	1.99%	175,825	2.20%	553,978	5.72%	10.11%	1,101,546				
YTD	9,619,991	76.03%	2,844,613	35.60%	1,868,026	19.29%	27.98%	3,048,591				
May	153,885	1.22%	401,889	5.03%	842,206	8.70%	7.64%	832,424				
YTD	9,773,876	77.25%	3,246,502	40.63%	2,710,232	27.98%	35.62%	3,881,015				
June	1,678,096	13.26%	632,345	7.91%	760,950	7.86%	7.50%	817,170				
YTD	11,451,972	90.51%	3,878,847	48.55%	3,471,182	35.84%	43.12%	4,698,185				
July	251,180	1.99%	2,962,543	37.08%	418,340	4.32%	9.10%	991,500				
YTD	11,703,152	92.50%	6,841,390	85.63%	3,889,522	40.16%	52.22%	5,689,685				
August	145,559	1.15%	405,404	5.07%	276,298	2.85%	13.71%	1,493,787				
YTD	11,848,711	93.65%	7,246,794	90.70%	4,165,820	43.01%	65.93%	7,183,472				
September	178,222	1.41%	153,094	1.92%	565,155	5.84%	4.09%	445,630				
YTD	12,026,933	95.06%	7,399,888	92.62%	4,730,975	48.85%	70.02%	7,629,102				
October	163,267	1.29%	274,917	3.44%	427,006	4.41%	2.45%	266,942				
YTD	12,190,200	96.35%	7,674,805	96.06%	5,157,981	53.26%	72.47%	7,896,044				
November	273,661	2.16%	163,267	2.04%	4,210,907	43.48%	16.98%	1,850,074				
YTD	12,463,861	98.51%	7,838,072	98.10%	9,368,888	96.74%	89.45%	9,746,118				
December	188,385	1.49%	151,587	1.90%	315,734	3.26%	10.55%	1,149,487				
<b>Total</b>	<b>12,652,246</b>	<b>100.00%</b>	<b>7,989,659</b>	<b>100.00%</b>	<b>9,684,622</b>	<b>100.00%</b>	<b>100.00%</b>	<b>10,895,605</b>				

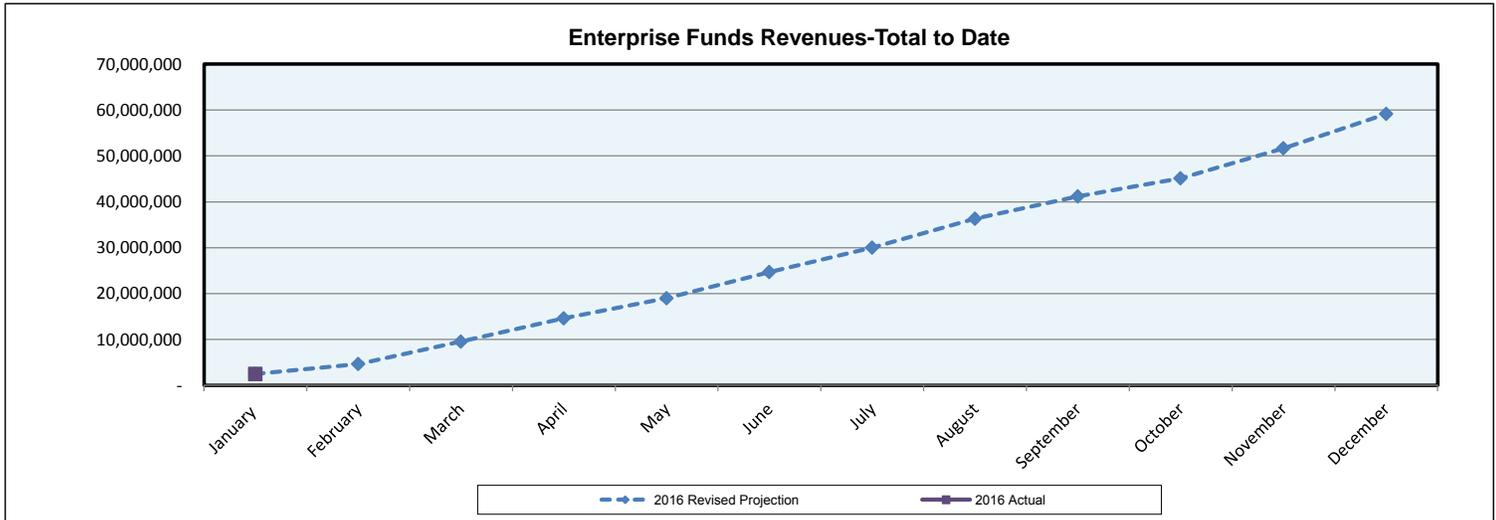
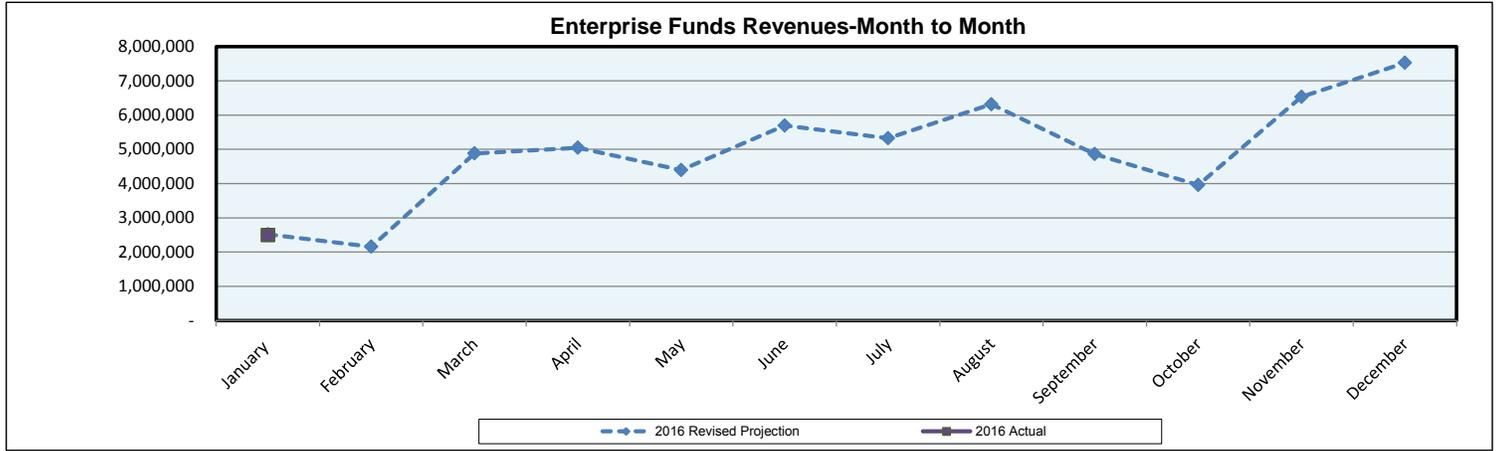
\* Modified Cash Basis.

\* Monthly collections have not shown a repeatable pattern. The 2016 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**

January		
Original 2016 Budget Estimate	\$	59,175,323
Current Projected 2016 Revenues Based on Revenues Received To-Date	\$	58,654,918
Actual - Above (Below) Budget Estimate	\$	(520,405)
Actual - % Above (Below) Budget Estimate		(0.88%)



Month & YTD	Actual Historical Data						2016 Data					
	2013		2014		2015		2016 Budget Estimate Based on 7 Year % Total Collected		Actual 2016 Amount	% of Budget	% Ch from 2015 Actual	% Dif from Rev 2016 Budget Proj.
	Amount	% Total	Amount	% Total	Amount	% Total	%	Projection				
January	12,800,799	22.16%	2,109,330	3.89%	2,818,066	4.83%	4.25%	2,514,951	2,492,834	4.21%	(11.54%)	(0.88%)
February	2,987,437	5.17%	3,122,212	5.76%	2,494,547	4.27%	3.64%	2,153,982				
YTD	15,788,236	27.33%	5,231,542	9.64%	5,312,613	9.10%	7.89%	4,668,933				
March	3,310,220	5.73%	7,856,797	14.48%	3,477,365	5.96%	8.25%	4,881,964				
YTD	19,098,456	33.06%	13,088,339	24.13%	8,789,978	15.06%	16.14%	9,550,897				
April	3,373,039	5.84%	2,352,598	4.34%	3,443,285	5.90%	8.52%	5,041,738				
YTD	22,471,495	38.89%	15,440,937	28.46%	12,233,263	20.96%	24.66%	14,592,635				
May	3,050,117	5.28%	3,817,204	7.04%	4,699,779	8.05%	7.42%	4,390,809				
YTD	25,521,612	44.17%	19,258,141	35.50%	16,933,042	29.01%	32.08%	18,983,444				
June	8,394,720	14.53%	7,505,329	13.84%	4,192,406	7.18%	9.62%	5,692,666				
YTD	33,916,332	58.70%	26,763,470	49.34%	21,125,448	36.19%	41.70%	24,676,110				
July	4,119,426	7.13%	7,346,286	13.54%	4,219,263	7.23%	8.99%	5,319,862				
YTD	38,035,758	65.83%	34,109,756	62.88%	25,344,711	43.42%	50.69%	29,995,972				
August	3,880,072	6.72%	4,901,250	9.04%	3,168,931	5.43%	10.67%	6,314,007				
YTD	41,915,830	72.55%	39,011,006	71.91%	28,513,642	48.85%	61.36%	36,309,979				
September	5,218,668	9.03%	3,670,822	6.77%	4,816,774	8.25%	8.21%	4,858,294				
YTD	47,134,498	81.58%	42,681,828	78.68%	33,330,416	57.10%	69.57%	41,168,273				
October	3,703,933	6.41%	3,367,168	6.21%	4,143,848	7.10%	6.68%	3,952,912				
YTD	50,838,431	87.99%	46,048,996	84.89%	37,474,264	64.20%	76.25%	45,121,185				
November	3,296,072	5.71%	3,934,145	7.25%	15,170,120	25.99%	11.03%	6,527,038				
YTD	54,134,503	93.70%	49,983,141	92.14%	52,644,384	90.19%	87.28%	51,648,223				
December	3,640,370	6.30%	4,263,305	7.86%	5,726,864	9.81%	12.72%	7,527,100				
<b>Total</b>	<b>57,774,873</b>	<b>100.00%</b>	<b>54,246,446</b>	<b>100.00%</b>	<b>58,371,248</b>	<b>100.00%</b>	<b>100.00%</b>	<b>59,175,323</b>				