




City of  
Golden

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# Memo

**To:** City Council  
**From:** Jeff Hansen, Finance Director   
**Date:** July 10, 2019  
**Re:** 2<sup>nd</sup> Quarter Financial Report

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As part of the 2019 second quarter report, attached is the Revenue and Expenditure Summary (pages 5-24), Council Expenditure Summary (page 25), and the Disbursement Journal of Payments >\$50,000 (page 26). The Sales and Use Tax reports have been distributed on a monthly basis and you have already received the report for May sales/June collections. Also attached is the Financial Trends Monitoring System (FTMS), updated through 2018. The FTMS provides an analysis of various financial indicators over the last 5 years (2014-2018).

The following is a summary of the more significant items for the second quarter:

## GENERAL FUND

- Overall, revenues exceed expenditures year-to-date by \$1,550,197. Given that the revised 2019 Budget anticipates using \$1.8 million in reserves, the General Fund is in very good shape halfway through the year.
- Revenues are up 1% compared to 2018. Total revenues are at 50% of the total budget.
- Property Tax revenues are at 78% of budget, up 6% from last year and at an appropriate level year-to-date.
- Total Sales and Use Tax revenue is down 4% compared to 2018 because of the refund of taxes to Sodexo as a result of the Supreme Court decision in that case. Please refer to the monthly sales tax report for more detailed information.
- Expenditures are up 5% compared to 2018, a reasonable amount given that the 2019 budget is 6.6% higher than the 2018 budget. Expenditures are at 42% of the 2019 budget, which is appropriate for this point in the year. Most departments/divisions are below 50% of their budget through June.

### **WATER FUND**

- Revenues are up 26%, primarily as a result of the switch to monthly billing and an increase in system development fees. Revenues are at 38% of budget.
- Operating expenses are at 39% of budget, up 8% compared to 2018. Capital expenses are at 24% of budget.

### **WASTEWATER FUND**

- Revenues are at 47% of budget, up 29% primarily due to the switch to monthly billing.
- Operating expenses are at 34%. Utility line replacement expenses are at 6% of budget, fairly typical for this time of year.

### **DRAINAGE UTILITY FUND**

- Revenues are 51% of budget, up 27% compared to last year, also due to the change to monthly billing.
- Expenses are at 30% of budget, down 56%. The decrease in capital expenses makes up the majority of the change, primarily from the City's share of the regional detention project in 2018.

### **COMMUNITY CENTER FUND**

- Operating revenues are at 52% of budget and up 5% compared to 2018. It's encouraging to note that admissions and annual memberships are up. Including transfers, revenues are at 50% of budget.
- Expenses are at 41% of the 2019 budget. Operating expenses exceed revenues (before transfers) by \$119,828 as compared to \$100,134 in 2018.

### **SPLASH AQUATIC PARK FUND**

- Operating revenues are at 30% of budget, down 22% compared to last year, generally weather related.
- Operating expenses are at 28% of budget and are up 5% compared to 2018. Operating revenues (before transfers) are below expenses by \$16,904, compared to exceeding expenses by \$35,598 in 2018.

### **FOSSIL TRACE GOLF CLUB FUND**

- Overall, revenues are up 1% compared to last year, despite the poor spring weather. Lessons, interest earnings, and miscellaneous revenue make up the increase.
- Operating expenses are at 42% of budget, up 2% compared to last year. The large increase in capital expenses is from the replacement of sewer pipes at the clubhouse. The budgeted transfer to the SUT Fund for debt service will be made at year-end.

## **ROONEY ROAD SPORTS COMPLEX FUND**

- Both operating revenues and expenses are at appropriate levels year-to-date. Please keep in mind that the fund is structured to be fully supported by fees from Colorado ICE and other users.

## **MUSEUM FUND**

- Revenues from charges for services are up 12%, with overall revenues at 57% of the budget for the year. Classroom Outreach and memberships make up the majority of the increase. While more people are visiting the History Center as a result of the free admission, donations are actually down 8% compared to 2018. Expenses are at 50% of budget, an increase of 21% compared to 2018.

## **CEMETERY FUND**

- Revenues from operations are at 77% of budget, up 27% from 2018. Expenses are at 37% of budget. Operating revenues exceed expenses by \$195,312. This continues the trend, since 2016, of the Cemetery covering all its costs.

## **INTERNAL SERVICE FUNDS**

- The Insurance, Medical Benefits, and Workers Comp funds are all at appropriate levels for this point in the year.
- The Fleet Management Fund revenues are at 39% of budget, down 9% due to transfers into the Fund in 2018. Expenses are at 32%, down 13% from last year due to the amount and timing of replacement vehicle purchases.
- The Information Systems Fund revenue is at 50% of budget, up 30% compared to 2018. Leases charges were increased for 2019 to fund system security improvements and server replacements. Expenses are at 43%, up 7% from 2018. Both revenues and expenses are at appropriate levels for this time of year.

## **CAPITAL PROJECTS FUNDS**

- The Capital Programs Fund revenues and expenditures are at appropriate levels for this time of year.
- Revenues in the Sales & Use Tax Fund revenues are at 38% of budget and up 49% compared to 2018. The increase is due to the grant revenue received related to the North Washington Ave. project. Expenditures are at 35% of budget and up 86%, primarily due to the purchase of street lights, property along Hwy 93, and the North Washington Ave. project.
- The Open Space Fund revenues are at 32%, an appropriate level for this time of year. Expenditures are at 41% of budget.

- Revenues in the Conservation Trust Fund are at appropriate levels compared to last year and the 2019 Budget. Spending in the Fund will begin in the 3<sup>rd</sup> quarter.

The City's general investment portfolio has a balance of \$23.9 million, compared to \$22.5 million in 2018, with a weighted average maturity of 405 days and an annualized return of 2.32%.

Overall, the City remains in good financial condition. Property tax, sales & use tax (less the Sodexo refund), and many of the charges for service are up compared to 2018. The City continues to adequately balance expenditures with available revenues and maintains healthy reserves.

The updated FTMS confirms that the state of the City's financial condition is still strong and stable overall. Please review the Summary section of the FTMS beginning on page 3 for the overall analysis of the trends for 2018. While there are some trends that need to be watched, there are no areas of major concern.

As always, if you have any questions, please call me at 303-384-8020.

CITY OF GOLDEN  
Revenues and Expenditures  
Budget to Actual - 2nd Quarter 2019  
Cash Basis, Interim & Unaudited

Description	Prior Year	Prior YTD	Current Year		Current YTD	% of	Diff. Current to Prior Actual	% Change Current to Prior
	Budget	Actual	Budget	Actual	Actual	Budget		
<b>GENERAL FUND REVENUES:</b>								
Property Taxes	7,430,000	5,604,023	7,545,900	5,922,911	5,922,911	78%	318,888	6%
Sales/Use Tax	13,683,500	4,984,199	14,145,600	4,800,740	4,800,740	34%	(183,459)	-4%
Building Use Tax	450,000	281,995	500,000	212,608	212,608	43%	(69,387)	-25%
Other Taxes	1,767,500	670,454	1,759,715	655,226	655,226	37%	(15,228)	-2%
Licenses/Permits	653,800	403,089	677,500	422,458	422,458	62%	19,369	5%
Charges for Services	2,852,575	1,706,357	3,059,600	1,801,513	1,801,513	59%	95,156	6%
Intergovernmental	681,461	343,764	736,108	345,898	345,898	47%	2,134	1%
Fines/Forfeitures	728,200	249,156	716,000	277,414	277,414	39%	28,258	11%
Interest/Miscellaneous	929,328	679,783	1,132,805	617,226	617,226	54%	(62,557)	-9%
<b>Total General Fund Revenues</b>	<b>29,176,364</b>	<b>14,922,820</b>	<b>30,273,228</b>	<b>15,055,994</b>	<b>15,055,994</b>	<b>50%</b>	<b>133,174</b>	<b>1%</b>

<b>GENERAL FUND EXPENDITURES:</b>								
City Council	246,785	170,440	263,102	146,367	146,367	56%	(24,073)	-14%
City Attorney	375,000	121,092	375,000	131,321	131,321	35%	10,229	8%
Municipal Judge	53,865	26,440	55,900	20,453	20,453	37%	(5,987)	-23%
GURA Staff	97,309	43,982	101,480	46,104	46,104	45%	2,122	5%
City Manager	654,623	238,539	1,046,223	306,206	306,206	29%	67,667	28%
Communications	558,172	257,454	584,804	266,916	266,916	46%	9,462	4%
Sustainability	396,732	147,761	379,352	123,301	123,301	33%	(24,460)	-17%
City Clerk	292,717	148,168	300,885	142,045	142,045	47%	(6,123)	-4%
Human Resources	715,222	309,566	764,924	306,911	306,911	40%	(2,655)	-1%
Municipal Court	369,398	129,183	342,549	156,546	156,546	46%	27,363	21%
Finance	1,483,503	699,709	1,590,078	811,991	811,991	51%	112,282	16%
Planning/Community Marketing	1,438,080	559,336	1,458,299	625,488	625,488	43%	66,152	12%
Economic Development	467,567	128,946	444,246	116,222	116,222	26%	(12,724)	-10%
Public Works	3,961,505	1,767,753	4,181,963	1,773,294	1,773,294	42%	5,541	0%
Highway Corridor Project	85,000	8,290	12,000	261	261	2%	(8,029)	-97%
Police	10,109,260	4,669,002	10,758,197	4,880,464	4,880,464	45%	211,462	5%

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CITY OF GOLDEN  
Revenues and Expenditures  
Budget to Actual - 2nd Quarter 2019  
Cash Basis, Interim & Unaudited

Description	Prior Year	Prior YTD	Current Year		Current YTD	% of	Diff. Current	% Change
	Budget	Actual	Budget	Actual	Actual	Budget	to Prior Actual	Current to Prior
Fire	2,119,394	795,419	2,265,070	924,189	924,189	41%	128,770	16%
Parks & Rec Admin	346,345	167,641	393,905	178,020	178,020	45%	10,379	6%
Outdoor Recreation	364,064	150,662	384,188	151,788	151,788	40%	1,126	1%
Parks/Forestry	2,010,197	743,168	1,940,034	798,264	798,264	41%	55,096	7%
Campground	148,153	51,668	153,223	62,003	62,003	40%	10,335	20%
Municipal Facilities	832,800	314,919	957,970	401,592	401,592	42%	86,673	28%
Tax Increment GURA & DDA	166,900	26,474	215,000	27,684	27,684	13%	1,210	5%
Transfers/Misc./EOC/Grant Admin	2,817,839	1,164,977	3,138,986	1,108,367	1,108,367	35%	(56,610)	-5%
<b>Total General Fund Expenditures</b>	<b>30,110,430</b>	<b>12,840,589</b>	<b>32,107,378</b>	<b>13,505,797</b>	<b>13,505,797</b>	<b>42%</b>	<b>665,208</b>	<b>5%</b>
<b>WATER FUND REVENUES:</b>								
Water Sales	6,161,550	1,815,528	6,000,000	2,055,724	2,055,724	34%	240,196	13%
Water Development Fees	300,000	22,486	200,000	203,264	203,264	102%	180,778	804%
Guanella Water Storage Leases	50,000	7,224	50,000	11,148	11,148	22%	3,924	54%
Water Rights Fees/Leases	-	5,537	-	8,489	8,489	#DIV/0!	2,952	53%
Miscellaneous	47,000	41,411	49,000	80,151	80,151	164%	38,740	94%
Interest	32,000	37,506	120,000	68,578	68,578	57%	31,072	83%
<b>Total Water Fund Revenues</b>	<b>6,590,550</b>	<b>1,929,692</b>	<b>6,419,000</b>	<b>2,427,354</b>	<b>2,427,354</b>	<b>38%</b>	<b>497,662</b>	<b>26%</b>

CITY OF GOLDEN  
Revenues and Expenditures  
Budget to Actual - 2nd Quarter 2019  
Cash Basis, Interim & Unaudited

<u>Description</u>	Prior Year	Prior YTD	Current Year		Current YTD	% of	Diff. Current	% Change
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	to Prior	<u>Current</u>
							<u>Actual</u>	<u>to Prior</u>
<b>WATER FUND EXPENSES:</b>								
<b>OPERATIONS:</b>								
Environmental Quality	576,910	288,083	722,959	323,802	323,802	45%	35,719	12%
Water Treatment	1,679,975	633,112	1,749,916	614,932	614,932	35%	(18,180)	-3%
Water Administration	1,031,362	393,723	1,125,880	421,897	421,897	37%	28,174	7%
Prevention & Maintenance	922,118	375,388	1,033,289	461,139	461,139	45%	85,751	23%
<b>Total Water Operations Expenses</b>	<b>4,210,365</b>	<b>1,690,306</b>	<b>4,632,044</b>	<b>1,821,770</b>	<b>1,821,770</b>	<b>39%</b>	<b>131,464</b>	<b>8%</b>
<b>CAPITAL:</b>								
Debt Service - Principal	540,000	-	545,000	-	-	0%	-	#DIV/0!
Debt Service - Interest	93,272	46,577	81,280	40,574	40,574	50%	(6,003)	-13%
Meter System Improvements	-	1,985	-	-	-	#DIV/0!	(1,985)	-100%
Utility Line Replacement	750,000	60,423	774,000	407,523	407,523	53%	347,100	574%
Water Quality/Plant Improvements	973,500	594,502	1,103,300	136,115	136,115	12%	(458,387)	-77%
Pump Station Improvements	50,000	20,655	71,300	8,785	8,785	12%	(11,870)	-57%
Storage Tank Improvements	350,000	948	312,530	248,488	248,488	80%	247,540	26112%
Vidler Tunnel Improvements	150,000	-	300,000	-	-	0%	-	#DIV/0!
Guanella Reservoir Improvements	-	-	200,000	-	-	0%	-	#DIV/0!
Lab Equipment	75,000	-	65,875	3,740	3,740	6%	3,740	#DIV/0!
Transfer to Fleet Fund	7,200	5,300	-	-	-	#DIV/0!	(5,300)	-100%
<b>Total Water Capital Expenses</b>	<b>2,988,972</b>	<b>730,390</b>	<b>3,453,285</b>	<b>845,225</b>	<b>845,225</b>	<b>24%</b>	<b>114,835</b>	<b>16%</b>
<b>Total Water Fund Expenses</b>	<b>7,199,337</b>	<b>2,420,696</b>	<b>8,085,329</b>	<b>2,666,995</b>	<b>2,666,995</b>	<b>33%</b>	<b>246,299</b>	<b>10%</b>

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CITY OF GOLDEN  
Revenues and Expenditures  
Budget to Actual - 2nd Quarter 2019  
Cash Basis, Interim & Unaudited

Description	Prior Year	Prior YTD	Current Year		Current YTD		% of Budget	Diff. Current to Prior Actual	% Change Current to Prior
	Budget	Actual	Budget	Actual	Budget	Actual			
<b>WASTEWATER FUND REVENUES:</b>									
Wastewater Charges	2,400,000	907,184	2,424,000	1,120,699	46%	213,515	24%		
Wastewater Development Fees	75,000	3,486	75,000	29,971	40%	26,485	760%		
Miscellaneous	9,000	4,459	9,000	14,512	161%	10,053	225%		
Interest	45,000	40,591	124,000	63,695	51%	23,104	57%		
<b>Total Wastewater Fund Revenues</b>	<b>2,529,000</b>	<b>955,720</b>	<b>2,632,000</b>	<b>1,228,877</b>	<b>47%</b>	<b>273,157</b>	<b>29%</b>		
<b>WASTEWATER FUND EXPENSES:</b>									
<b>OPERATIONS:</b>									
Environmental Quality	288,680	118,137	322,413	125,649	39%	7,512	6%		
Wastewater Administration	970,619	400,648	1,000,325	320,694	32%	(79,954)	-20%		
Collection & Maintenance	585,180	183,700	600,580	201,840	34%	18,140	10%		
<b>Total Wastewater Operations Expenses</b>	<b>1,844,479</b>	<b>702,485</b>	<b>1,923,318</b>	<b>648,183</b>	<b>34%</b>	<b>(54,302)</b>	<b>-8%</b>		
<b>CAPITAL:</b>									
Utility Line Replacement	521,134	14,725	459,225	29,792	6%	15,067	102%		
Treatment Plant Upgrades	100,000	-	45,000	-	0%	-	#DIV/0!		
Transfer to Fleet	7,200	5,300	-	-	#DIV/0!	(5,300)	-100%		
<b>Total Wastewater Capital Expenses</b>	<b>628,334</b>	<b>20,025</b>	<b>504,225</b>	<b>29,792</b>	<b>6%</b>	<b>9,767</b>	<b>49%</b>		
<b>Total Wastewater Fund Expenses</b>	<b>2,472,813</b>	<b>722,510</b>	<b>2,427,543</b>	<b>677,975</b>	<b>28%</b>	<b>(44,535)</b>	<b>-6%</b>		



CITY OF GOLDEN  
Revenues and Expenditures  
Budget to Actual - 2nd Quarter 2019  
Cash Basis, Interim & Unaudited

<u>Description</u>	<u>Prior Year Budget</u>	<u>Prior YTD Actual</u>	<u>Current Year Budget</u>	<u>Current YTD Actual</u>	<u>% of Budget</u>	<u>Diff. Current to Prior Actual</u>	<u>% Change Current to Prior</u>
<b><u>DRAINAGE UTILITY REVENUES:</u></b>							
Drainage Utility Fees	1,212,000	488,564	1,227,720	619,783	50%	131,219	27%
Storm Drainage Permit Fee	4,000	2,775	5,000	1,650	33%	(1,125)	-41%
Miscellaneous	210,454	-	-	-	#DIV/0!	-	#DIV/0!
Interest	4,000	3,988	8,000	6,579	82%	2,591	65%
<b>Total Drainage Utility Revenues</b>	<b>1,430,454</b>	<b>495,327</b>	<b>1,240,720</b>	<b>628,012</b>	<b>51%</b>	<b>132,685</b>	<b>27%</b>
<b><u>DRAINAGE UTILITY EXPENSES:</u></b>							
Salaries/Benefits	311,000	134,589	326,000	134,864	41%	275	0%
Operating Supplies & Services	152,401	67,914	165,323	71,373	43%	3,459	5%
Capital Equipment	15,000	21,114	-	-	#DIV/0!	(21,114)	-100%
Debt Service - Principal	310,000	-	170,000	-	0%	-	#DIV/0!
Debt Service - Interest	19,200	9,600	6,800	3,400	50%	(6,200)	-65%
Ongoing Capital Replacements	245,060	7,748	488,786	116,938	24%	109,190	1409%
Local Drainage Improvements	50,000	-	50,000	30,335	61%	30,335	#DIV/0!
Regional Detention	530,454	530,000	-	-	#DIV/0!	(530,000)	-100%
Transfer to Fleet Fund	43,200	41,300	-	-	#DIV/0!	(41,300)	-100%
<b>Total Drainage Utility Expenses</b>	<b>1,676,315</b>	<b>812,265</b>	<b>1,206,909</b>	<b>356,910</b>	<b>30%</b>	<b>(455,355)</b>	<b>-56%</b>

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CITY OF GOLDEN  
Revenues and Expenditures  
Budget to Actual - 2nd Quarter 2019  
Cash Basis, Interim & Unaudited

Description	Prior Year	Prior YTD	Current Year		Current YTD	% of	Diff. Current	% Change
	Budget	Actual	Budget	Actual	Actual	Budget	to Prior Actual	Current to Prior
<b>COMMUNITY CENTER REVENUES:</b>								
Daily Use/Punch Cards	594,000	281,954	572,000	287,951	287,951	50%	5,997	2%
Memberships	346,000	146,566	310,000	159,949	159,949	52%	13,383	9%
Fees	1,056,545	536,913	1,067,110	574,271	574,271	54%	37,358	7%
Rentals, Interest & Miscellaneous	92,300	44,738	91,055	40,170	40,170	44%	(4,568)	-10%
<b>Total Operating Revenues</b>	<b>2,088,845</b>	<b>1,010,171</b>	<b>2,040,165</b>	<b>1,062,341</b>	<b>1,062,341</b>	<b>52%</b>	<b>52,170</b>	<b>5%</b>
General Fund Transfers	300,000	150,000	650,000	325,000	325,000	50%	175,000	117%
Other Fund Transfers	175,000	50,000	150,000	37,500	37,500	25%	(12,500)	-25%
<b>Total Community Center Revenues</b>	<b>2,563,845</b>	<b>1,210,171</b>	<b>2,840,165</b>	<b>1,424,841</b>	<b>1,424,841</b>	<b>50%</b>	<b>214,670</b>	<b>18%</b>
<b>COMMUNITY CENTER EXPENSES:</b>								
Capital	85,000	570	75,000	13,287	13,287	18%	12,717	2231%
General/Admin	988,713	430,275	993,520	441,429	441,429	44%	11,154	3%
Aquatics/Swim Lessons	335,250	136,145	414,900	187,501	187,501	45%	51,356	38%
Athletics	1,000	1,392	1,000	126	126	13%	(1,266)	-91%
Building Services	551,455	235,809	618,150	222,625	222,625	36%	(13,184)	-6%
Child Care	34,000	11,523	28,600	14,152	14,152	49%	2,629	23%
Climbing Wall	23,310	7,995	17,500	3,171	3,171	18%	(4,824)	-60%
Facility Coordinator/Front Desk	176,615	77,364	178,990	88,331	88,331	49%	10,967	14%
Pottery	31,200	17,172	38,700	17,675	17,675	46%	503	3%
Preschool	179,000	86,676	207,300	87,045	87,045	42%	369	0%
Seniors	40,025	17,614	22,700	14,013	14,013	62%	(3,601)	-20%
Weight Room	31,350	13,002	28,150	11,612	11,612	41%	(1,390)	-11%
Wellness	130,650	42,119	108,400	46,949	46,949	43%	4,830	11%
Youth	96,925	32,649	117,400	34,253	34,253	29%	1,604	5%
<b>Total Community Center Expenses</b>	<b>2,704,493</b>	<b>1,110,305</b>	<b>2,850,310</b>	<b>1,182,169</b>	<b>1,182,169</b>	<b>41%</b>	<b>71,864</b>	<b>6%</b>

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CITY OF GOLDEN  
Revenues and Expenditures  
Budget to Actual - 2nd Quarter 2019  
Cash Basis, Interim & Unaudited

<u>Description</u>	Prior Year <u>Budget</u>	Prior YTD <u>Actual</u>	Current Year <u>Budget</u>	Current YTD <u>Actual</u>	% of <u>Budget</u>	Diff. Current to Prior <u>Actual</u>	% Change Current to Prior
<b><u>SPLASH AQUATIC PARK REVENUES:</u></b>							
Admission Revenue	410,000	147,894	373,500	113,615	30%	(34,279)	-23%
Pro Shop	2,400	913	2,500	560	22%	(353)	-39%
Facilities Rentals	46,000	19,583	50,000	21,788	44%	2,205	11%
Concessions	77,000	29,619	84,000	17,703	21%	(11,916)	-40%
Interest/Miscellaneous	300	177	600	523	87%	346	195%
<b>Total Operating Revenues</b>	<b>535,700</b>	<b>198,186</b>	<b>510,600</b>	<b>154,189</b>	<b>30%</b>	<b>(43,997)</b>	<b>-22%</b>
General Fund Transfers	110,000	55,000	109,000	54,500	50%	(500)	-1%
<b>Total Splash Revenues</b>	<b>645,700</b>	<b>253,186</b>	<b>619,600</b>	<b>208,689</b>	<b>34%</b>	<b>(44,497)</b>	<b>-18%</b>
<b><u>SPLASH AQUATIC PARK EXPENSES:</u></b>							
General/Admin	275,568	100,740	299,019	97,655	33%	(3,085)	-3%
Aquatics	152,670	45,597	184,349	46,086	25%	489	1%
Customer Service	18,708	4,804	24,215	7,192	30%	2,388	50%
Food & Beverage	99,702	11,447	91,271	20,160	22%	8,713	76%
Capital Equipment	24,910	-	20,000	-	0%	-	#DIV/0!
<b>Total Splash Expenses</b>	<b>571,558</b>	<b>162,588</b>	<b>618,854</b>	<b>171,093</b>	<b>28%</b>	<b>8,505</b>	<b>5%</b>

CITY OF GOLDEN  
Revenues and Expenditures  
Budget to Actual - 2nd Quarter 2019  
Cash Basis, Interim & Unaudited

<u>Description</u>	Prior Year <u>Budget</u>	Prior YTD <u>Actual</u>	Current Year		Current YTD <u>Actual</u>	% of <u>Budget</u>	Diff. Current to Prior <u>Actual</u>	% Change Current to Prior
			<u>Budget</u>	<u>Actual</u>				
<b><u>FOSSIL TRACE GOLF CLUB REVENUES:</u></b>								
Greens Fees	1,925,000	777,816	2,010,000	779,987	779,987	39%	2,171	0%
Cart Fees	615,000	247,308	623,000	230,968	230,968	37%	(16,340)	-7%
Driving Range	100,000	53,722	100,000	52,185	52,185	52%	(1,537)	-3%
Merchandise	600,000	271,406	650,000	269,012	269,012	41%	(2,394)	-1%
Lessons	75,000	46,280	80,000	56,768	56,768	71%	10,488	23%
Food & Beverage	111,000	41,181	145,000	40,913	40,913	28%	(268)	-1%
Miscellaneous Revenue	178,674	40,028	155,000	54,690	54,690	35%	14,662	37%
Interest	5,500	4,887	10,900	8,155	8,155	75%	3,268	67%
<b>Total Fossil Trace Revenues</b>	<b>3,610,174</b>	<b>1,482,628</b>	<b>3,773,900</b>	<b>1,492,678</b>	<b>1,492,678</b>	<b>40%</b>	<b>10,050</b>	<b>1%</b>

**FOSSIL TRACE GOLF CLUB EXPENSES:**

<b>MAINTENANCE:</b>								
Salaries/Benefits	748,220	309,334	763,220	352,538	352,538	46%	43,204	14%
Operating Supplies & Services	369,870	206,293	413,281	162,122	162,122	39%	(44,171)	-21%
Capital	175,000	9,490	150,000	-	-	0%	(9,490)	-100%
<b>Total Maintenance</b>	<b>1,293,090</b>	<b>525,117</b>	<b>1,326,501</b>	<b>514,660</b>	<b>514,660</b>	<b>39%</b>	<b>(10,457)</b>	<b>-2%</b>
<b>PRO SHOP:</b>								
Salaries/Benefits	675,660	273,724	702,760	288,989	288,989	41%	15,265	6%
Operating Supplies & Services	925,896	416,915	1,017,457	430,700	430,700	42%	13,785	3%
Capital	78,500	23,762	86,925	130,547	130,547	150%	106,785	449%
<b>Total Pro Shop</b>	<b>1,680,056</b>	<b>714,401</b>	<b>1,807,142</b>	<b>850,236</b>	<b>850,236</b>	<b>47%</b>	<b>135,835</b>	<b>19%</b>
<b>TRANSFERS:</b>								
Transfer to Rec Campus Debt Service	700,000	-	700,000	-	-	0%	-	#DIV/0!
<b>Total Fossil Trace Expenses</b>	<b>3,673,146</b>	<b>1,239,518</b>	<b>3,833,643</b>	<b>1,364,896</b>	<b>1,364,896</b>	<b>36%</b>	<b>125,378</b>	<b>10%</b>

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CITY OF GOLDEN  
Revenues and Expenditures  
Budget to Actual - 2nd Quarter 2019  
Cash Basis, Interim & Unaudited

Description	Prior Year	Prior YTD	Current Year		Current YTD	% of	Diff. Current to Prior Actual	% Change Current to Prior
	Budget	Actual	Budget	Actual	Actual	Budget		
<b>ROONEY RD SPORTS COMPLEX REVENUES:</b>								
Charges For Services	72,920	4,132	75,280	1,399	1,399	2%	(2,733)	-66%
Interest/Miscellaneous	12,000	8,699	24,000	12,080	12,080	50%	3,381	39%
<b>Total Sports Complex Revenues</b>	<b>84,920</b>	<b>12,831</b>	<b>99,280</b>	<b>13,479</b>	<b>13,479</b>	<b>14%</b>	<b>648</b>	<b>5%</b>
<b>ROONEY RD SPORT COMPLEX EXPENSES:</b>								
Outdoor Rec/Parks	40,920	18,689	45,126	11,482	11,482	0	(7,207)	0
Capital Improvements	-	-	1,150,000	-	-	0	-	#DIV/0!
<b>Total Sports Complex Expenses</b>	<b>40,920</b>	<b>18,689</b>	<b>1,195,126</b>	<b>11,482</b>	<b>11,482</b>	<b>1%</b>	<b>(7,207)</b>	<b>-39%</b>
<b>MUSEUM FUND REVENUES:</b>								
Charges For Services	140,350	120,193	138,000	135,197	135,197	98%	15,004	12%
Intergovernmental	60,000	22,122	64,000	-	-	0%	(22,122)	-100%
Interest/Miscellaneous	23,100	30,327	43,100	31,853	31,853	74%	1,526	5%
General Fund Transfers	380,000	190,000	370,000	185,000	185,000	50%	(5,000)	-3%
<b>Total Museum Fund Revenues</b>	<b>603,450</b>	<b>362,642</b>	<b>615,100</b>	<b>352,050</b>	<b>352,050</b>	<b>57%</b>	<b>(10,592)</b>	<b>-3%</b>
<b>MUSEUM FUND EXPENSES:</b>								
Salaries/Benefits	416,800	185,794	451,700	203,864	203,864	45%	18,070	10%
Operating Supplies & Services	202,287	82,840	199,061	121,372	121,372	61%	38,532	47%
Capital	1,750	886	1,750	892	892	51%	6	1%
<b>Total Museum Fund Expenses</b>	<b>620,837</b>	<b>269,520</b>	<b>652,511</b>	<b>326,128</b>	<b>326,128</b>	<b>50%</b>	<b>56,608</b>	<b>21%</b>

CITY OF GOLDEN  
Revenues and Expenditures  
Budget to Actual - 2nd Quarter 2019  
Cash Basis, Interim & Unaudited

<u>Description</u>	Prior Year <u>Budget</u>	Prior YTD <u>Actual</u>	Current Year <u>Budget</u>	Current YTD <u>Actual</u>	% of <u>Budget</u>	Diff. Current to Prior <u>Actual</u>	% Change Current to Prior
<u>CEMETERY FUND REVENUES:</u>							
Sales & Fees	491,000	308,706	504,000	392,224	78%	83,518	27%
Interest/Miscellaneous	3,500	5,169	14,300	7,721	54%	2,552	49%
<b>Total Operating Revenues</b>	<b>494,500</b>	<b>313,875</b>	<b>518,300</b>	<b>399,945</b>	<b>77%</b>	<b>86,070</b>	<b>27%</b>
General Fund Transfers	-	-	-	-	#DIV/0!	-	#DIV/0!
<b>Total Cemetery Fund Revenues</b>	<b>494,500</b>	<b>313,875</b>	<b>518,300</b>	<b>399,945</b>	<b>77%</b>	<b>86,070</b>	<b>27%</b>
<u>CEMETERY FUND EXPENSES:</u>							
Salaries/Benefits	259,900	114,266	269,967	111,571	41%	(2,695)	-2%
Operating Supplies & Services	239,388	85,260	263,409	86,548	33%	1,288	2%
Capital	50,000	31,439	20,000	6,514	33%	(24,925)	-79%
<b>Total Cemetery Operations Expenses</b>	<b>549,288</b>	<b>230,965</b>	<b>553,376</b>	<b>204,633</b>	<b>37%</b>	<b>(26,332)</b>	<b>-11%</b>
<u>CEMETERY PERPETUAL CARE REVENUES:</u>							
Perpetual Care Fee	80,000	40,866	80,800	64,687	80%	23,821	58%
Interest	22,000	6,563	36,000	10,900	30%	4,337	66%
<b>Total Cemetery Perpetual Care Revenues</b>	<b>102,000</b>	<b>47,429</b>	<b>116,800</b>	<b>75,587</b>	<b>65%</b>	<b>28,158</b>	<b>59%</b>

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CITY OF GOLDEN  
 Revenues and Expenditures  
 Budget to Actual - 2nd Quarter 2019  
 Cash Basis, Interim & Unaudited

<u>Description</u>	<u>Prior Year Budget</u>	<u>Prior YTD Actual</u>	<u>Current Year</u>		<u>Current YTD Actual</u>	<u>% of Budget</u>	<u>Diff. Current to Prior Actual</u>	<u>% Change Current to Prior</u>
			<u>Budget</u>	<u>Actual</u>				
<u>INSURANCE FUND REVENUES:</u>								
Charges For Services	427,697	213,715	449,081	224,401	224,401	50%	10,686	5%
Interest/Miscellaneous	16,500	21,965	46,000	37,003	37,003	80%	15,038	68%
<b>Total Insurance Fund Revenues</b>	<b>444,197</b>	<b>235,680</b>	<b>495,081</b>	<b>261,404</b>	<b>261,404</b>	<b>53%</b>	<b>25,724</b>	<b>11%</b>
<u>INSURANCE FUND EXPENSES:</u>								
Claims	153,000	144,732	474,615	381,553	381,553	80%	236,821	164%
Insurance Premium	320,000	172,473	325,000	185,082	185,082	57%	12,609	7%
<b>Total Insurance Fund Expenses</b>	<b>473,000</b>	<b>317,205</b>	<b>799,615</b>	<b>566,635</b>	<b>566,635</b>	<b>71%</b>	<b>249,430</b>	<b>79%</b>
<u>MEDICAL BENEFITS FUND REVENUES:</u>								
Charges For Services	3,500,000	1,603,487	3,605,000	1,717,362	1,717,362	48%	113,875	7%
Interest/Miscellaneous	13,100	9,556	32,000	14,963	14,963	47%	5,407	57%
<b>Total Medical Benefits Fund Revenues</b>	<b>3,513,100</b>	<b>1,613,043</b>	<b>3,637,000</b>	<b>1,732,325</b>	<b>1,732,325</b>	<b>48%</b>	<b>119,282</b>	<b>7%</b>

CITY OF GOLDEN  
 Revenues and Expenditures  
 Budget to Actual - 2nd Quarter 2019  
 Cash Basis, Interim & Unaudited

Description	Prior Year	Prior YTD	Current Year		Current YTD		% of Budget	Diff. Current to Prior Actual	% Change Current to Prior
	Budget	Actual	Budget	Actual	Budget	Actual			
<b><u>MEDICAL BENEFIT FUND EXPENSES:</u></b>									
Incentive Programs & Professional Services	320,000	65,230	245,000	78,938	32%	13,708	21%		
Claims	2,161,000	1,031,892	2,304,000	904,793	39%	(127,099)	-12%		
Insurance Premiums	700,000	333,624	760,000	333,933	44%	309	0%		
<b>Total Medical Benefits Expenses</b>	<b>3,181,000</b>	<b>1,430,746</b>	<b>3,309,000</b>	<b>1,317,664</b>	<b>40%</b>	<b>(113,082)</b>	<b>-8%</b>		
<b><u>WORKER'S COMP REVENUES:</u></b>									
Charges For Services	359,243	174,402	368,225	184,110	50%	9,708	6%		
Interest/Miscellaneous	11,013	6,963	18,000	10,677	59%	3,714	53%		
<b>Total Worker's Comp Revenues</b>	<b>370,256</b>	<b>181,365</b>	<b>386,225</b>	<b>194,787</b>	<b>50%</b>	<b>13,422</b>	<b>7%</b>		
<b><u>WORKER'S COMP EXPENSES:</u></b>									
Claims	193,000	29,617	193,000	44,486	23%	14,869	50%		
Premiums	180,000	89,276	215,000	78,819	37%	(10,457)	-12%		
<b>Total Worker's Comp Expenses</b>	<b>373,000</b>	<b>118,893</b>	<b>408,000</b>	<b>123,305</b>	<b>30%</b>	<b>4,412</b>	<b>4%</b>		

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CITY OF GOLDEN  
 Revenues and Expenditures  
 Budget to Actual - 2nd Quarter 2019  
 Cash Basis, Interim & Unaudited

Description	Prior Year	Prior YTD	Current Year		Current YTD	% of	Diff. Current to Prior Actual	% Change Current to Prior
	Budget	Actual	Budget	Actual	Actual	Budget		
<b><u>FLEET MGMT FUND REVENUES:</u></b>								
Charges For Services	1,985,028	717,423	1,845,845	716,549	716,549	39%	(874)	0%
Interest/Miscellaneous	54,000	6,943	66,000	24,832	24,832	38%	17,889	258%
Transfers from other funds	89,000	89,000	-	-	-	#DIV/0!	(89,000)	-100%
<b>Total Fleet Fund Revenues</b>	<b>2,128,028</b>	<b>813,366</b>	<b>1,911,845</b>	<b>741,381</b>	<b>741,381</b>	<b>39%</b>	<b>(71,985)</b>	<b>-9%</b>
<b><u>FLEET MGMT FUND EXPENSES:</u></b>								
Salaries/Benefits	360,120	165,064	398,447	165,462	165,462	42%	398	0%
Operating Supplies & Services	438,413	187,812	493,941	198,840	198,840	40%	11,028	6%
Capital	752,010	295,551	863,585	197,653	197,653	23%	(97,898)	-33%
<b>Total Fleet Fund Expenses</b>	<b>1,550,543</b>	<b>648,427</b>	<b>1,755,973</b>	<b>561,955</b>	<b>561,955</b>	<b>32%</b>	<b>(86,472)</b>	<b>-13%</b>

CITY OF GOLDEN  
 Revenues and Expenditures  
 Budget to Actual - 2nd Quarter 2019  
 Cash Basis, Interim & Unaudited

<u>Description</u>	<u>Prior Year</u>		<u>Current YTD</u>		<u>% of Budget</u>	<u>Diff. Current to Prior Actual</u>		<u>% Change Current to Prior</u>
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>				
<u>INFORMATION SYSTEMS REVENUES:</u>								
Lease Payments	2,060,232	1,056,918	2,764,574	1,376,142	50%	319,224		30%
Interest/Miscellaneous	2,878	1,139	2,000	1,134	57%	(5)		0%
<b>Total Information Systems Revenues</b>	<b>2,063,110</b>	<b>1,058,057</b>	<b>2,766,574</b>	<b>1,377,276</b>	<b>50%</b>	<b>319,219</b>		<b>30%</b>
<u>INFORMATION SYSTEMS EXPENSES:</u>								
Salaries/Benefits	1,092,680	466,606	1,094,200	504,451	46%	37,845		8%
Operating Supplies & Services	928,036	456,294	1,151,899	555,970	48%	99,676		22%
Capital	176,750	141,218	418,975	81,803	20%	(59,415)		-42%
<b>Total Information Systems Expenses</b>	<b>2,197,466</b>	<b>1,064,118</b>	<b>2,665,074</b>	<b>1,142,224</b>	<b>43%</b>	<b>78,106</b>		<b>7%</b>

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CITY OF GOLDEN  
 Revenues and Expenditures  
 Budget to Actual - 2nd Quarter 2019  
 Cash Basis, Interim & Unaudited

Description	Prior Year	Prior YTD	Current Year		Current YTD	% of	Diff. Current	% Change
	Budget	Actual	Budget	Actual	Actual	Budget	to Prior Actual	Current to Prior
<u>CAPITAL PROGRAMS FUND REVENUES:</u>								
Highway Users Tax	543,198	217,655	526,534	232,811	232,811	44%	15,156	7%
ROW Permit Fees	25,000	32,698	25,000	11,432	11,432	46%	(21,266)	-65%
Interest/Miscellaneous	2,000	1,703	3,000	71,979	71,979	2399%	70,276	4127%
Transfer from SUT Fund	1,184,972	592,488	1,062,467	531,234	531,234	50%	(61,254)	-10%
<b>Total Capital Programs Revenues</b>	<b>1,755,170</b>	<b>844,544</b>	<b>1,617,001</b>	<b>847,456</b>	<b>847,456</b>	<b>52%</b>	<b>2,912</b>	<b>0%</b>
<u>CAPITAL PROGRAMS FUND EXPENDITURES:</u>								
Street Improvements	1,767,107	552,647	1,785,800	133,363	133,363	7%	(419,284)	-76%
Traffic Signals	70,000	-	53,000	-	-	0%	-	#DIV/0!
<b>Total Capital Programs Expenditures</b>	<b>1,837,107</b>	<b>552,647</b>	<b>1,838,800</b>	<b>133,363</b>	<b>133,363</b>	<b>7%</b>	<b>(419,284)</b>	<b>-76%</b>

CITY OF GOLDEN  
Revenues and Expenditures  
Budget to Actual - 2nd Quarter 2019  
Cash Basis, Interim & Unaudited

Description	Prior Year	Prior YTD	Current Year		Current YTD	% of	Diff. Current	% Change
	Budget	Actual	Budget	Actual	Actual	Budget	to Prior	to Prior
<b><u>SUT CAPITAL FUND REVENUES:</u></b>								
Sales & Use Tax	6,841,500	2,491,716	7,072,550	2,399,866	(91,850)	34%	(91,850)	-4%
Building Use Tax	225,000	140,976	250,000	106,394	(34,582)	43%	(34,582)	-25%
Grants/Misc	3,752,144	-	2,002,994	1,641,100	1,641,100	82%	1,641,100	#DIV/0!
Interest	8,000	17,707	50,000	24,564	6,857	49%	6,857	39%
Solar/PV Transfers	166,805	12,020	169,928	19,796	7,776	12%	7,776	65%
Transfer from Open Space Fund	259,980	129,990	259,980	129,990	-	50%	-	0%
Transfer from Golf Course Fund	700,000	-	700,000	-	-	0%	-	#DIV/0!
Transfer from Other Funds	300,000	150,000	200,000	100,000	(50,000)	50%	(50,000)	-33%
Bond/Loan Proceeds	-	-	900,000	-	-	0%	-	#DIV/0!
Sale of Fixed Assets	17,500	17,500	-	-	(17,500)	#DIV/0!	(17,500)	-100%
<b>Total SUT Fund Revenues</b>	<b>12,270,929</b>	<b>2,959,909</b>	<b>11,605,452</b>	<b>4,421,710</b>	<b>1,461,801</b>	<b>38%</b>	<b>1,461,801</b>	<b>49%</b>
<b><u>SUT CAPITAL FUND EXPENDITURES:</u></b>								
Debt Service	3,366,478	218,130	3,373,615	164,196	(53,934)	5%	(53,934)	-25%
Transfer to Community Center Fund	100,000	50,000	75,000	37,500	(12,500)	50%	(12,500)	-25%
Transfer to Capital Programs Fund	1,184,972	592,488	1,062,467	531,234	(61,254)	50%	(61,254)	-10%
Interfund Loan Interest	-	-	27,000	-	-	0%	-	#DIV/0!
Interfund Loan - PV/Solar	237,335	-	237,335	-	-	0%	-	#DIV/0!
Professional Services	3,900	-	3,900	-	-	0%	-	#DIV/0!
Fire Equipment	60,000	36,076	-	-	(36,076)	#DIV/0!	(36,076)	-100%
Curb, Gutter, Sidewalk Imprv.	1,107,668	758,940	1,160,000	250,429	(508,511)	22%	(508,511)	-67%
Traffic Calming	22,725	-	-	-	-	#DIV/0!	-	#DIV/0!
GURA - Colfax Improvements	200,000	-	200,000	-	-	0%	-	#DIV/0!
Street Lights	-	-	195,000	466,659	466,659	239%	466,659	#DIV/0!
Hwy 93 Property	-	-	775,000	778,049	778,049	100%	778,049	#DIV/0!
North Washington Complete Street	3,508,072	164,364	3,308,380	1,714,002	1,549,638	52%	1,549,638	943%

CITY OF GOLDEN  
Revenues and Expenditures  
Budget to Actual - 2nd Quarter 2019  
Cash Basis, Interim & Unaudited

Description	Prior Year	Prior YTD	Current Year		Current YTD		% of Budget	Diff. Current to Prior Actual	% Change Current to Prior
	Budget	Actual	Budget	Actual	Budget	Actual			
Heritage Road Complete Street	66,500	-	400,000	327,502	327,502	82%	327,502	#DIV/0!	
Hwy 6 & 19th Street Interchange	-	1,291	-	-	-	#DIV/0!	(1,291)	-100%	
6th Ave Wildlife Crossing	474,119	-	-	-	-	#DIV/0!	-	#DIV/0!	
Municipal Facilities	432,405	122,382	436,525	8,488	8,488	2%	(113,894)	-93%	
Civic Center	-	-	-	180,226	180,226	#DIV/0!	180,226	#DIV/0!	
Council Chambers AV Upgrade	43,800	-	49,250	35,057	35,057	71%	35,057	#DIV/0!	
City Hall Expansion/Remodel	60,747	39,429	-	-	-	#DIV/0!	(39,429)	-100%	
Community Development Software	-	1,194	-	-	-	#DIV/0!	(1,194)	-100%	
Police/Fire/Court Software Upgrades	205,000	30,653	-	11,402	11,402	#DIV/0!	(19,251)	-63%	
Police Equipment	75,000	8,241	-	-	-	#DIV/0!	(8,241)	-100%	
Police Communications Equip/Radios	55,000	31,869	-	-	-	#DIV/0!	(31,869)	-100%	
Fire Communications Equip/Radios	25,000	25,000	-	-	-	#DIV/0!	(25,000)	-100%	
Smart City Analytics	-	-	163,360	-	-	0%	-	#DIV/0!	
Server/Network Expansion	-	-	636,640	-	-	0%	-	#DIV/0!	
Walkability Improvements	410,000	59,485	87,500	45,875	45,875	52%	(13,610)	-23%	
Fire Station #4 Improvements	25,000	15,621	-	-	-	#DIV/0!	(15,621)	-100%	
Police Building Improvements	255,000	1,180	-	145,546	145,546	114%	144,366	12234%	
RV Park Improvements	300,000	-	812,500	-	-	0%	-	#DIV/0!	
Park Improvements	26,720	-	30,000	1,351	1,351	5%	1,351	#DIV/0!	
Splash Maintenance/Improvements	352,500	70,213	40,000	-	-	0%	(70,213)	-100%	
Community Center Improvements	660,000	39,952	250,000	-	-	0%	(39,952)	-100%	
Museums	341,000	250,063	-	-	-	#DIV/0!	(250,063)	-100%	
Public Art Program	101,678	18,539	86,650	28,903	28,903	33%	10,364	56%	
<b>Total SUT Fund Expenditures</b>	<b>13,700,619</b>	<b>2,535,110</b>	<b>13,538,322</b>	<b>4,726,419</b>	<b>4,726,419</b>	<b>35%</b>	<b>2,191,309</b>	<b>86%</b>	

CITY OF GOLDEN  
Revenues and Expenditures  
Budget to Actual - 2nd Quarter 2019  
Cash Basis, Interim & Unaudited

Description	Prior Year	Prior YTD	Current Year		Current YTD		% of Budget	Diff. Current to Prior Actual	% Change Current to Prior
	Budget	Actual	Budget	Actual	Budget	Actual			
<u>OPEN SPACE FUND REVENUES:</u>									
Jeffco Open Space	669,400	221,833	724,200	228,053	31%	6,220	3%		
Grants	-	-	-	-	#DIV/0!	-	#DIV/0!		
Interest/Miscellaneous	8,000	97	2,000	1,836	92%	1,739	1793%		
<b>Total Open Space Revenues</b>	<b>677,400</b>	<b>221,930</b>	<b>726,200</b>	<b>229,889</b>	<b>32%</b>	<b>7,959</b>	<b>4%</b>		

OPEN SPACE FUND EXPENDITURES:

Program Maintenance	124,125	62,064	127,849	63,924	50%	1,860	3%
Transfer to Rec Campus Debt Service	259,980	129,990	259,980	129,990	50%	-	0%
Trees	20,000	3,950	20,000	8,063	40%	4,113	104%
Trail Development - General	-	-	40,000	1,535	4%	1,535	#DIV/0!
44th Ave Trail	60,000	-	74,450	74,450	100%	74,450	#DIV/0!
Park Development/Improvements	35,456	30,194	150,000	26,965	18%	(3,229)	-11%
Regional Trail Connections	200,000	-	-	-	#DIV/0!	-	#DIV/0!
Trail Repairs & Maintenance	25,000	20,251	25,000	5,602	22%	(14,649)	-72%
Park Repairs & Maintenance	98,288	26,885	102,540	31,870	31%	4,985	19%
Park Irrigation Improvements	-	-	40,000	-	0%	-	#DIV/0!
<b>Total Open Space Expenditures</b>	<b>822,849</b>	<b>273,334</b>	<b>839,819</b>	<b>342,399</b>	<b>41%</b>	<b>69,065</b>	<b>25%</b>

CITY OF GOLDEN  
Revenues and Expenditures  
Budget to Actual - 2nd Quarter 2019  
Cash Basis, Interim & Unaudited

Description	Prior Year	Prior YTD	Current Year		Current YTD		% of Budget	Diff. Current to Prior Actual	% Change Current to Prior
	Budget	Actual	Budget	Actual	Budget	Actual			
<b><u>CONSERVATION TRUST REVENUES:</u></b>									
State Lottery	200,900	95,338	202,909	135,089	67%	39,751	42%		
Interest/Miscellaneous/Transfers	1,000	159	2,000	2,974	149%	2,815	1770%		
<b>Total Conservation Trust Revenues</b>	<b>201,900</b>	<b>95,497</b>	<b>204,909</b>	<b>138,063</b>	<b>67%</b>	<b>42,566</b>	<b>45%</b>		

**CONSERVATION TRUST EXPENDITURES:**

Park Development/Improvements	175,900	47,757	243,085	-	0%	(47,757)	-100%
White Water Course Improvements	50,000	46,268	-	-	#DIV/0!	(46,268)	-100%
Tennis Court Resurface	-	-	135,000	-	0%	-	#DIV/0!
Misc Improvements	20,000	-	30,000	-	0%	-	#DIV/0!
<b>Total Conservation Trust Expenditures</b>	<b>245,900</b>	<b>94,025</b>	<b>408,085</b>	<b>-</b>	<b>0%</b>	<b>(94,025)</b>	<b>-100%</b>

**GDGID REVENUES:**

Property Taxes	32,886	24,214	37,658	28,852	77%	4,638	19%
Other Taxes	2,500	1,258	2,525	1,321	52%	63	5%
Parking Permits/Pay Stations	62,000	19,762	62,000	31,512	51%	11,750	59%
Interest/Miscellaneous	3,500	3,061	8,000	4,575	57%	1,514	49%
<b>Total GDGID Revenues</b>	<b>100,886</b>	<b>48,295</b>	<b>110,183</b>	<b>66,260</b>	<b>60%</b>	<b>17,965</b>	<b>37%</b>

CITY OF GOLDEN  
Revenues and Expenditures  
Budget to Actual - 2nd Quarter 2019  
Cash Basis, Interim & Unaudited

Description	Prior Year	Prior YTD	Current Year		Current YTD	% of	Diff. Current to Prior Actual	% Change Current to Prior
	Budget	Actual	Budget	Actual	Actual	Budget		
<b><u>GDGID EXPENDITURES:</u></b>								
Repairs & Maintenance	2,700	1,350	2,700	1,350	-	50%	-	0%
Treasurer Fees	450	363	500	433	70	87%	70	19%
Non-Capital Projects	40,000	953	10,000	8,282	7,329	83%	7,329	769%
Insurance Premiums	2,805	1,404	2,945	1,470	66	50%	66	5%
Capital Projects	20,000	1,576	60,000	-	(1,576)	0%	(1,576)	-100%
<b>Total GDGID Expenditures</b>	<b>65,955</b>	<b>5,646</b>	<b>76,145</b>	<b>11,535</b>	<b>5,889</b>	<b>15%</b>	<b>5,889</b>	<b>104%</b>
<b><u>DDA REVENUES:</u></b>								
Property Taxes	275,000	194,935	266,425	203,087	8,152	76%	8,152	4%
Property Tax Increment	120,000	80,230	150,000	128,671	48,441	86%	48,441	60%
Sales Tax Increment	90,000	26,474	130,000	27,684	1,210	21%	1,210	5%
City/GURA Contributions	150,000	150,000	150,000	150,000	-	100%	-	0%
Interest/Miscellaneous	4,000	8,666	17,500	14,298	5,632	82%	5,632	65%
<b>Total DDA Revenues</b>	<b>639,000</b>	<b>460,305</b>	<b>713,925</b>	<b>523,740</b>	<b>63,435</b>	<b>73%</b>	<b>63,435</b>	<b>14%</b>
<b><u>DDA EXPENDITURES:</u></b>								
Supplies & Services	35,130	6,041	35,778	5,388	(653)	15%	(653)	-11%
Admin Fee	65,000	13,243	65,000	13,696	453	21%	453	3%
Non-Capital Projects	114,150	29,933	118,150	21,428	(8,505)	18%	(8,505)	-28%
Grants	127,500	43,734	127,500	51,667	7,933	41%	7,933	18%
Contingency	50,000	-	50,000	-	-	0%	-	#DIV/0!
Capital Projects	420,000	7,384	520,000	2,000	(5,384)	0%	(5,384)	-73%
<b>Total DDA Expenditures</b>	<b>811,780</b>	<b>100,335</b>	<b>916,428</b>	<b>94,179</b>	<b>(6,156)</b>	<b>10%</b>	<b>(6,156)</b>	<b>-6%</b>



CITY OF GOLDEN  
 Budgeted Expenditures  
 Period Ending June 30, 2019  
 Cash Basis, Interim & Unaudited

<u>Account #</u>	<u>Description</u>	<u>Budget</u>	<u>Month to Date</u>	<u>Year to Date</u>	<u>% of Budget</u>	<u>Unexpended Balance</u>
01 - GENERAL FUND						
1011 - CITY COUNCIL						
40130	Salaries, Part-time	118,300	9,861.00	58,475.73	49%	59,824
40170	Social Security - FICA	9,400	754.37	4,473.44	48%	4,927
40190	Worker's Comp	200	17.00	102.00	51%	98
	<b>Subtotal - Salaries/Benefits</b>	<b>127,900</b>	<b>10,632.37</b>	<b>63,051.17</b>	<b>49%</b>	<b>64,849</b>
Office Supplies						
51900	Office Supplies	500	0.00	30.00	6%	470
60400	Professional Services	45,000	15,000.00	29,748.72	66%	15,251
60500	Communication/Outreach - Mayor	1,200	0.00	111.59	9%	1,088
60510	Communication/Outreach - Dist 1	1,200	11.07	21.54	2%	1,178
60520	Communication/Outreach - Dist 2	1,200	0.00	0.00	0%	1,200
60610	Communication/Outreach - Ward 1	1,200	0.00	0.00	0%	1,200
60620	Communication/Outreach - Ward 2	1,200	0.00	0.00	0%	1,200
60630	Communication/Outreach - Ward 3	1,200	0.00	0.00	0%	1,200
60640	Communication/Outreach - Ward 4	1,200	0.00	0.00	0%	1,200
60700	Training & Travel	30,000	451.08	11,010.22	37%	18,990
62200	Dues/Memberships/Subscriptions	39,000	0.00	36,590.52	94%	2,409
63400	Postage	200	0.00	1.50	1%	199
64500	IS Lease	11,602	967.00	5,802.00	50%	5,800
64600	Printing/Advertising	500	0.00	0.00	0%	500
	<b>Subtotal - Supplies &amp; Services</b>	<b>135,202</b>	<b>16,429.15</b>	<b>83,316.09</b>	<b>62%</b>	<b>51,886</b>
90140	Office Furniture/Equipment	0	0.00	0.00	#DIV/0!	0
	<b>TOTAL CITY COUNCIL</b>	<b>263,102</b>	<b>27,061.52</b>	<b>146,367.26</b>	<b>56%</b>	<b>116,735</b>

CITY OF GOLDEN  
DISBURSEMENT JOURNAL  
PAYMENTS > \$50,000  
04/01/19 to 06/30/19

<u>CHECK #</u>	<u>VENDOR</u>	<u>NAME</u>	<u>AMOUNT</u>	<u>PAYMENT DATE</u>
605988	13900	CIRSA	118,095.58	4/5/2019
606009	114159	HORN BROTHERS ROOFING	50,813.54	4/5/2019
606107	110162	DIAMOND CONTRACTING CORP	54,427.40	4/12/2019
606116	113855	JEFFCOM911	211,718.75	4/12/2019
606157	75420	XCEL ENERGY	126,719.65	4/12/2019
606403	110162	DIAMOND CONTRACTING CORP	58,783.00	5/3/2019
606513	113557	WESTERN STATES RECLAMATION INC	134,872.65	5/10/2019
606516	75420	XCEL ENERGY	58,811.87	5/10/2019
606636	114159	HORN BROTHERS ROOFING	141,820.57	5/24/2019
606664	111049	WEST 8TH GOLDEN LLC	83,309.78	5/24/2019
606763	113557	WESTERN STATES RECLAMATION INC	106,187.94	6/7/2019
606766	75420	XCEL ENERGY	60,283.50	6/7/2019
606864	110958	FASICK CONCRETE INC	194,083.55	6/21/2019
606874	113855	JEFFCOM911	211,718.75	6/21/2019
606932	110162	DIAMOND CONTRACTING CORP	297,835.25	6/28/2019
801767	113290	CONCRETE WORKS OF COLORADO	829,119.32	5/24/2019
801853	113290	CONCRETE WORKS OF COLORADO	907,284.92	6/21/2019
EFT	110007	EFTPS (FICA - Social Security)	58,720.28	4/12/2019
EFT	110007	EFTPS (Fed Withholding Tax)	61,359.76	4/12/2019
EFT	110007	EFTPS (FICA - Social Security)	59,632.76	4/26/2019
EFT	110007	EFTPS (Fed Withholding Tax)	62,216.67	4/26/2019
EFT	89113	UMB BANK	193,830.41	4/30/2019
EFT	110007	EFTPS (FICA - Social Security)	59,508.40	5/10/2019
EFT	110007	EFTPS (Fed Withholding Tax)	62,551.24	5/10/2019
EFT	110007	EFTPS (FICA - Social Security)	63,746.76	5/24/2019
EFT	110007	EFTPS (Fed Withholding Tax)	62,235.88	5/24/2019
EFT	89113	UMB BANK	150,210.34	5/31/2019
EFT	110007	EFTPS (FICA - Social Security)	65,274.10	6/7/2019
EFT	110007	EFTPS (Fed Withholding Tax)	65,336.23	6/7/2019
EFT	110007	EFTPS (FICA - Social Security)	71,319.98	6/21/2019
EFT	110007	EFTPS (Fed Withholding Tax)	69,090.20	6/21/2019
EFT	89113	UMB BANK	221,188.43	6/30/2019
TOTAL DISBURSEMENTS			<u>4,972,107.46</u>	