

FINANCE MEMORANDUM
#10-37

DATE: December 9, 2010

TO: Honorable Mayor Joyce Downing and City Council Members

FROM: Bill Simmons, City Manager *WAP*
Shawn Cordsen, Director of Finance *SC*

SUBJECT: CR-160 – 2011 Budget Adoption

UPDATE:

At the December 2, 2010 study session staff discussed updating the property tax revenue estimate as it appears in the budget document. Unfortunately, staff has not yet received the final assessment from Weld County. In an attempt to remain conservative, and refrain from possibly overstating property tax revenue, the forecasts were left unchanged from that which was presented in the 2011 Recommended Budget Document.

At that same meeting, staff discussed the inclusion of the recently accepted COPS Grant within the 2011 budget document as presented for adoption. As such, one-third or \$242,186 in expenditure and corresponding revenue was added to the General Fund budget. Given that this is a reimbursable grant revenues were forecasted to exactly match the estimated expenditure allocation. The revenue associated with the grant is included in the Intergovernmental category within the General Fund as shown on page two of the supporting documentation. The expenditures associated with the grant were allocated to both the Personnel and Supplies/Non-Capital Equipment line items in the amounts of \$205,368 and \$36,818 respectively (also shown on page 2). The personnel expenditures represent the annual costs associated with salaries and all corresponding benefits, while the supply expenditures represent incidental and start up costs such as uniforms and protection equipment. In addition, to the changes made to the fund summary, staff has updated the full-time equivalency report on page 16 which shows an increase of 3 FTEs within the Police Department.

STAFF REFERENCE:

Please contact Shawn Cordsen at scordsen@northglenn.org or 303-450-8719.

SPONSORED BY: MAYOR DOWNING

COUNCILMAN'S RESOLUTION

RESOLUTION NO.

No. CR-160
Series of 2010

Series of 2010

A RESOLUTION ADOPTING THE 2011 BUDGET OF THE CITY OF NORTHGLENN, COLORADO, AND APPROPRIATING THE SUMS SET FORTH THEREIN

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF NORTHGLENN, COLORADO, THAT:

Section 1. The 2011 Budget of the City of Northglenn, Colorado, as set forth in the attached document, shall be and is hereby adopted as the official budget for the fiscal year of 2011.

Section 2. The adoption of the 2011 Budget by this Resolution shall and does hereby constitute appropriation of several sums specified therein as expenditures from the various funds and of the total of such expenditures, pursuant to the provisions of the City of Northglenn Home Rule Charter.

DATED at Northglenn, Colorado, this ____ day of _____, 2010.

JOYCE DOWNING
Mayor

ATTEST:

JOHANNA SMALL, CMC
City Clerk

APPROVED AS TO FORM:

COREY Y. HOFFMANN
City Attorney

2011 Fund Appropriation Summary

	2011 Beginning Fund Balance	2011 Revenues & Other Sources	2011 Expenditures & Other Uses	2011 Surplus/ (Deficit)	2011 Ending Fund Balance
General Fund	\$ 7,054,552	\$ 19,126,416	\$ 19,037,219	\$ 89,197	\$ 7,143,749
Conservation Trust Fund	857,332	309,123	838,000	(528,877)	328,455
CDBG Fund	-	398,296	398,296	-	-
Capital Projects Fund	2,086,832	4,279,291	3,377,919	901,372	2,988,204
Water & Wastewater Fund	13,222,727	10,824,214	17,459,420	(6,635,206)	6,587,521
Stormwater Fund	708,074	437,689	103,930	333,759	1,041,833
Sanitation Fund	1,714,646	1,444,438	1,251,956	192,482	1,907,128
Total	\$ 25,644,163	\$ 36,819,467	\$ 42,466,740	\$ (5,647,273)	\$ 19,996,890

General Fund Summary

	2009 Audited Amounts	2010 Adopted Budget	2010 Year-End Forecast	2011 Adopted Budget
Revenue:				
Taxes	\$ 14,256,427	\$ 12,779,807	\$ 13,314,156	\$ 13,535,639
Intergovernmental	1,640,957	1,587,753	1,631,068	1,858,408
Licenses & Permits	273,198	272,908	463,284	426,884
User Charges & Fees	1,292,319	1,365,617	1,279,386	1,313,974
Fines & Forfeitures	1,805,694	1,819,848	1,808,438	1,808,438
Other Revenue	275,556	189,914	339,360	171,073
Total Revenue	19,544,151	18,015,847	18,835,692	19,114,416
Expenditures:				
Personnel	\$ 13,269,867	\$ 12,674,907	\$ 12,578,825	\$ 12,973,994
Purchased Services	2,013,804	2,201,229	2,264,061	2,432,977
Supplies/Non-Capital Equipment	1,838,731	2,362,191	2,059,047	2,138,841
Capital Outlay	101,827	258,100	219,374	556,000
Miscellaneous	174,446	223,675	229,225	232,700
Contingency	-	199,985	-	303,130
Total Expenditures	17,398,675	17,920,087	17,350,532	18,637,642
Excess/(Deficiency) of Revenues Over Expenditures	2,145,476	95,760	1,485,160	476,774
Other Financing Sources/(Uses):				
Transfers In/(Out)	(785,532)	(296,000)	(296,000)	(100,000)
Debt Issuance/(Payments)	(527,541)	(307,916)	(307,914)	(186,702)
Sale of Assets	37,773	-	-	-
Insurance Recovery/(Claims)	-	-	-	12,000
Economic Incentives	(592,974)	(430,000)	(546,311)	(37,875)
Claims/Awards	-	(89,913)	(75,000)	(75,000)
Total Other Financing Sources/(Uses)	(1,868,274)	(1,123,829)	(1,225,225)	(387,577)
Net Change In Fund Balance:	277,202	(1,028,069)	259,935	89,197
Cumulative Fund Balance				
Beginning Fund Balance	6,517,415	6,403,597	6,794,617	7,054,552
Ending Fund Balance	6,794,617	5,375,528	7,054,552	7,143,749
Less Restrictions, Commitments, & Assignments:				
3% TABOR Reserve Restriction	521,960	537,603	557,273	570,757
Operating Reserve Commitment	3,827,709	3,942,419	3,935,688	4,116,872
Assigned Fund Balance	100,000	-	-	-
Unassigned Fund Balance	\$ 2,344,948	\$ 895,506	\$ 2,561,591	\$ 2,456,120

Conservation Trust Fund Summary

	2009 Audited Amounts	2010 Adopted Budget	2010 Year-End Forecast	2011 Adopted Budget
Revenue:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	335,032	326,569	303,787	303,787
Licenses & Permits	-	-	-	-
User Charges & Fees	-	-	-	-
Fines & Forfeitures	-	-	-	-
Other Revenue	22,223	21,602	21,779	5,336
Total Revenue	357,255	348,171	325,566	309,123
Expenditures:				
Personnel	\$ -	\$ -	\$ -	\$ -
Purchased Services	-	-	-	-
Supplies/Non-Capital Equipment	-	-	-	-
Capital Outlay	118,126	1,275,744	743,562	838,000
Miscellaneous	-	-	-	-
Contingency	-	-	-	-
Total Expenditures	118,126	1,275,744	743,562	838,000
Excess/(Deficiency) of Revenues Over Expenditures	239,129	(927,573)	(417,996)	(528,877)
Other Financing Sources/(Uses):				
Transfers In/(Out)	-	-	-	-
Debt Issuance/(Payments)	-	-	-	-
Sale of Assets	-	-	-	-
Insurance Recovery/(Claims)	-	-	-	-
Economic Incentives	-	-	-	-
Claims/Awards	-	-	-	-
Total Other Financing Sources/(Uses)	-	-	-	-
Net Change In Fund Balance:	239,129	(927,573)	(417,996)	(528,877)
Cumulative Fund Balance				
Beginning Fund Balance	1,036,199	1,162,820	1,275,328	857,332
Ending Fund Balance	1,275,328	235,247	857,332	328,455
Less Restrictions, Commitments, & Assignments:				
3% TABOR Reserve Restriction	-	-	-	-
Debt Service Reserve Restriction	-	-	-	-
Water Right Purchase Restriction	-	-	-	-
Capital/Infrastructure Restriction	-	-	-	-
Operating Reserve Commitment	-	-	-	-
Assigned Fund Balance	-	-	-	-
Unassigned Fund Balance	\$ 1,275,328	\$ 235,247	\$ 857,332	\$ 328,455

CDBG Fund Summary

	2009 Audited Amounts	2010 Adopted Budget	2010 Year-End Forecast	2011 Adopted Budget
Revenue:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	40,509	-	268,106	398,296
Licenses & Permits	-	-	-	-
User Charges & Fees	-	-	-	-
Fines & Forfeitures	-	-	-	-
Other Revenue	-	-	-	-
Total Revenue	40,509	-	268,106	398,296
Expenditures:				
Personnel	\$ 14,751	\$ -	\$ -	\$ -
Purchased Services	-	-	-	-
Supplies/Non-Capital Equipment	-	-	-	-
Capital Outlay	235,000	120,000	-	250,000
Miscellaneous	35,988	30,000	12,912	148,296
Contingency	-	-	-	-
Total Expenditures	285,739	150,000	12,912	398,296
Excess/(Deficiency) of Revenues Over Expenditures	(245,230)	(150,000)	255,194	-
Other Financing Sources/(Uses):				
Transfers In/(Out)	-	-	-	-
Debt Issuance/(Payments)	-	-	-	-
Sale of Assets	-	-	-	-
Insurance Recovery/(Claims)	-	-	-	-
Economic Incentives	-	-	-	-
Claims/Awards	-	-	-	-
Total Other Financing Sources/(Uses)	-	-	-	-
Net Change In Fund Balance:	(245,230)	(150,000)	255,194	-
Cumulative Fund Balance				
Beginning Fund Balance	(9,964)	-	(255,194)	-
Ending Fund Balance	(255,194)	(150,000)	-	-
Less Restrictions, Commitments, & Assignments:				
3% TABOR Reserve Restriction	-	-	-	-
Debt Service Reserve Restriction	-	-	-	-
Water Right Purchase Restriction	-	-	-	-
Capital/Infrastructure Restriction	-	-	-	-
Operating Reserve Commitment	-	-	-	-
Assigned Fund Balance	-	-	-	-
Unassigned Fund Balance	\$ (255,194)	\$ (150,000)	\$ -	\$ -

Capital Projects Fund

	2009 Audited Amounts	2010 Adopted Budget	2010 Year-End Forecast	2011 Adopted Budget
Revenue:				
Taxes	\$ -	\$ 939,616	\$ 940,134	\$ 2,715,044
Intergovernmental	832,637	6,744,096	5,006,080	1,439,747
Licenses & Permits	-	-	-	-
User Charges & Fees	-	-	-	-
Fines & Forfeitures	-	-	-	-
Other Revenue	2,919	-	25,000	24,500
Total Revenue	835,556	7,683,712	5,971,214	4,179,291
Expenditures:				
Personnel	\$ -	\$ -	\$ -	\$ -
Purchased Services	-	-	-	-
Supplies/Non-Capital Equipment	-	-	-	-
Capital Outlay	1,104,036	8,414,929	5,562,550	3,377,919
Miscellaneous	-	-	-	-
Contingency	-	-	-	-
Total Expenditures	1,104,036	8,414,929	5,562,550	3,377,919
Excess/(Deficiency) of Revenues Over Expenditures	(268,480)	(731,217)	408,664	801,372
Other Financing Sources/(Uses):				
Transfers In/(Out)	525,532	296,000	296,000	100,000
Debt Issuance/(Payments)	-	-	-	-
Sale of Assets	-	-	-	-
Insurance Recovery/(Claims)	-	-	-	-
Economic Incentives	-	-	-	-
Claims/Awards	-	-	-	-
Total Other Financing Sources/(Uses)	525,532	296,000	296,000	100,000
Net Change In Fund Balance:	257,052	(435,217)	704,664	901,372
Cumulative Fund Balance				
Beginning Fund Balance	1,125,116	974,443	1,382,168	2,086,832
Ending Fund Balance	1,382,168	539,226	2,086,832	2,988,204
Less Restrictions, Commitments, & Assignments:				
4.000 Mill Restricted Fund Balance	-	-	896,724	240,181
1/2% Sales/Use Tax Restricted Fund Balance	-	-	-	1,753,197
ADCOO Restricted Fund Balance	376,980	345,222	394,841	36,024
ADCOT Restricted Fund Balance	244,167	-	119,348	243,383
Assigned Fund Balance	-	75,000	25,000	-
Unassigned Fund Balance	\$ 761,021	\$ 119,004	\$ 650,919	\$ 715,419

4.000 Mill Property Tax Restricted Revenue

	2009 Audited Amounts	2010 Adopted Budget	2010 Year-End Forecast	2011 Adopted Budget
Revenue:				
4.000 Mill Property Tax	\$ -	\$ 939,616	\$ 940,134	\$ 961,847
Other Revenue	-	-	-	-
Total Revenue	-	939,616	940,134	961,847
Expenditures:				
Road Reconstruction Improvements	\$ -	\$ 939,616	\$ 43,410	\$ 1,618,390
Total Expenditures	-	939,616	43,410	1,618,390
Excess/(Deficiency) of Revenues Over Expenditures	-	-	896,724	(656,543)
Net Change In Fund Balance:	-	-	896,724	(656,543)
Cumulative Fund Balance				
Beginning Fund Balance	-	-	-	896,724
Ending Fund Balance	-	-	896,724	240,181

1/2% Sales/Use Tax Restricted Revenue

	2009 Audited Amounts	2010 Adopted Budget	2010 Year-End Forecast	2011 Adopted Budget
Revenue:				
1/2% Sales/Use Tax	\$ -	\$ -	\$ -	\$ 1,753,197
Other Revenue	-	-	-	-
Total Revenue	-	-	-	1,753,197
Expenditures:				
Capital Improvement Projects	\$ -	\$ -	\$ -	\$ -
Total Expenditures	-	-	-	-
Excess/(Deficiency) of Revenues Over Expenditures	-	-	-	1,753,197
Net Change In Fund Balance:	-	-	-	1,753,197
Cumulative Fund Balance				
Beginning Fund Balance	-	-	-	-
Ending Fund Balance	-	-	-	1,753,197

Water & Wastewater Fund Summary

	2009 Audited Amounts	2010 Adopted Budget	2010 Year-End Forecast	2011 Adopted Budget
Revenue:				
Taxes	\$ 4,115,330	\$ 4,057,247	\$ 4,117,746	\$ 2,319,438
Intergovernmental	(5,072)	121,400	122,500	122,500
Licenses & Permits	-	-	-	-
User Charges & Fees	8,849,390	8,754,061	8,018,443	8,254,792
Fines & Forfeitures	-	-	-	-
Other Revenue	165,243	387,814	130,085	127,484
Total Revenue	13,124,891	13,320,522	12,388,774	10,824,214
Expenditures:				
Personnel	\$ 3,416,254	\$ 3,704,269	\$ 3,611,413	\$ 3,572,920
Purchased Services	1,106,426	1,860,214	1,289,601	1,773,201
Supplies/Non-Capital Equipment	1,227,030	1,747,145	1,563,139	1,834,471
Capital Outlay	8,092,979	6,263,051	3,943,343	9,011,185
Miscellaneous	35,177	47,280	32,610	36,097
Contingency	-	30,568	-	61,136
Total Expenditures	13,877,866	13,652,527	10,440,106	16,289,010
Excess/(Deficiency) of Revenues Over Expenditures	(752,975)	(332,005)	1,948,668	(5,464,796)
Other Financing Sources/(Uses):				
Transfers In/(Out)	260,000	-	-	-
Debt Issuance/(Payments)	(4,193,622)	(1,284,241)	(1,319,007)	(1,145,410)
Sale of Assets	-	-	-	-
Insurance Recovery/(Claims)	-	-	-	-
Economic Incentives	-	-	-	-
Claims/Awards	-	(10,000)	(7,500)	(25,000)
Total Other Financing Sources/(Uses)	(3,933,622)	(1,294,241)	(1,326,507)	(1,170,410)
Net Change In Fund Balance:	(4,686,597)	(1,626,246)	622,161	(6,635,206)
Cumulative Fund Balance				
Beginning Fund Balance	17,287,163	10,672,565	12,600,566	13,222,727
Ending Fund Balance	12,600,566	9,046,319	13,222,727	6,587,521
Less Restrictions, Commitments, & Assignments:				
3% TABOR Sales Tax Reserve Restriction	278,087	121,717	248,131	255,143
Debt Service Reserve Restriction	2,372,943	2,107,548	1,887,306	1,308,137
Water Right Purchase Restriction	1,911,264	-	3,851,988	-
Capital/Infrastructure Commitment	1,993,231	1,080,052	1,080,052	1,480,052
Operating Reserve Commitment	-	382,620	382,620	751,482
Unassigned Fund Balance	\$ 6,045,041	\$ 5,354,382	\$ 5,772,630	\$ 2,792,707

Water Enterprise Function

	2009 Audited Amounts	2010 Adopted Budget	2010 Year-End Forecast	2011 Adopted Budget
Revenue:				
Intergovernmental	\$ (5,072)	\$ 121,400	\$ 122,500	\$ 122,500
User Charges & Fees	5,532,653	5,857,970	5,539,283	5,701,258
Other Revenue	15,418	347,814	130,085	127,484
Total Revenue	5,542,999	6,327,184	5,791,868	5,951,242
Expenditures:				
Personnel	\$ 3,022,570	\$ 2,629,245	\$ 2,523,869	\$ 2,533,547
Purchased Services	821,966	1,414,964	1,208,713	1,353,551
Supplies/Non-Capital Equipment	675,773	795,920	660,194	779,862
Capital Outlay	2,080,413	2,286,351	1,905,868	2,069,000
Miscellaneous	34,168	45,530	31,910	31,364
Contingency	-	21,875	-	43,750
Total Expenditures	6,634,890	7,193,885	6,330,554	6,811,074
Excess/(Deficiency) of Revenues Over Expenditures	(1,091,891)	(866,701)	(538,686)	(859,832)
Other Financing Sources/(Uses):				
Debt Issuance/(Payments)	(1,269,223)	(141,167)	(175,933)	-
Sale of Assets	-	-	-	-
Insurance Recovery/(Claims)	-	-	-	-
Economic Incentives	-	-	-	-
Claims/Awards	-	(10,000)	(7,500)	(25,000)
Total Other Financing Sources/(Uses)	(1,269,223)	(151,167)	(183,433)	(25,000)
Net Change In Fund Balance:	(2,361,114)	(1,017,868)	(722,119)	(884,832)
Cumulative Fund Balance				
Beginning Fund Balance	6,602,724	5,223,949	4,241,610	3,519,491
Ending Fund Balance	4,241,610	4,206,081	3,519,491	2,634,659
Less Restrictions, Commitments, & Assignments:				
3% TABOR Reserve Restriction	278,087	121,717	248,131	255,143
Capital/Infrastructure Restriction	996,615	540,026	540,026	740,026
Operating Reserve Commitment	-	252,208	252,208	486,607
Unassigned Fund Balance	\$ 2,966,908	\$ 3,292,130	\$ 2,479,126	\$ 1,152,883

Wastewater Enterprise Function

	2009 Audited Amounts	2010 Adopted Budget	2010 Year-End Forecast	2011 Adopted Budget
Revenue:				
Sewer Use Charges	\$ 2,201,020	\$ 2,896,091	\$ 2,479,160	\$ 2,553,534
Other Revenue	-	40,000	-	-
Total Revenue	2,201,020	2,936,091	2,479,160	2,553,534
Expenditures:				
Personnel	\$ 393,684	\$ 1,075,024	\$ 1,087,544	\$ 1,039,373
Purchased Services	284,460	445,250	80,888	419,650
Supplies/Non-Capital Equipment	551,257	951,225	902,945	1,054,609
Capital Outlay	46,982	659,931	517,890	1,337,000
Miscellaneous	1,009	1,750	700	4,733
Contingency	-	8,693	-	17,386
Total Expenditures	1,277,392	3,141,873	2,589,967	3,872,751
Excess/(Deficiency) of Revenues Over Expenditures	923,628	(205,782)	(110,807)	(1,319,217)
Other Financing Sources/(Uses):				
Transfers In/(Out)	-	-	-	-
Debt Issuance/(Payments)	-	-	-	-
Sale of Assets	-	-	-	-
Insurance Recovery/(Claims)	-	-	-	-
Economic Incentives	-	-	-	-
Claims/Awards	-	-	-	-
Total Other Financing Sources/(Uses)	-	-	-	-
Net Change In Fund Balance:	923,628	(205,782)	(110,807)	(1,319,217)
Cumulative Fund Balance				
Beginning Fund Balance	3,151,121	2,938,472	4,074,749	3,963,942
Ending Fund Balance	4,074,749	2,732,690	3,963,942	2,644,725
Less Restrictions, Commitments, & Assignments:				
Capital/Infrastructure Restriction	996,616	540,026	540,026	740,026
Operating Reserve Commitment	-	130,412	130,412	264,875
Unassigned Fund Balance	\$ 3,078,133	\$ 1,967,996	\$ 3,215,805	\$ 1,639,824

Debt Service Function

	2009 Audited Amounts	2010 Adopted Budget	2010 Year-End Forecast	2011 Adopted Budget
Revenue:				
Food Related Sales Tax	\$ 690,108	\$ 740,478	\$ 657,437	\$ 566,241
Non-Food Sales Tax	1,712,611	-	-	-
Capital Charges	1,115,717	-	-	-
Other Revenue	57,819	-	-	-
Total Revenue	3,576,255	740,478	657,437	566,241
Expenditures:				
Agent Fees	\$ 150	\$ -	\$ -	\$ -
Total Expenditures	150	-	-	-
Excess/(Deficiency) of Revenues Over Expenditures	3,576,105	740,478	657,437	566,241
Other Financing Sources/(Uses):				
Transfers From General Fund	260,000	-	-	-
2004 G.O. W&S Refunding Bonds	(2,924,249)	-	-	-
Series 2002A - Certificates of Participation		(1,143,074)	(1,143,074)	(1,145,410)
Total Other Financing Sources/(Uses)	(2,664,249)	(1,143,074)	(1,143,074)	(1,145,410)
Net Change In Fund Balance:	911,856	(402,596)	(485,637)	(579,169)
Cumulative Fund Balance				
Beginning Fund Balance	1,461,087	2,510,144	2,372,943	1,887,306
Ending Fund Balance	2,372,943	2,107,548	1,887,306	1,308,137

Water Resources Function

	2009 Audited Amounts	2010 Adopted Budget	2010 Year-End Forecast	2011 Adopted Budget
Revenue:				
Non-Food Sales/Use Tax	\$ 1,712,611	\$ 3,316,769	\$ 3,460,309	\$ 1,753,197
Other Revenue	92,006	-	-	-
Total Revenue	1,804,617	3,316,769	3,460,309	1,753,197
Expenditures:				
Water Rights Purchases	\$ 5,965,584	\$ 3,316,769	\$ 1,519,585	\$ 5,605,185
Total Expenditures	5,965,584	3,316,769	1,519,585	5,605,185
Excess/(Deficiency) of Revenues Over Expenditures	(4,160,967)	-	1,940,724	(3,851,988)
Net Change In Fund Balance:	(4,160,967)	-	1,940,724	(3,851,988)
Cumulative Fund Balance				
Beginning Fund Balance	6,072,231	-	1,911,264	3,851,988
Ending Fund Balance	1,911,264	-	3,851,988	-

Stormwater Fund Summary

	2009 Audited Amounts	2010 Adopted Budget	2010 Year-End Forecast	2011 Adopted Budget
Revenue:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Licenses & Permits	-	-	-	-
User Charges & Fees	425,725	404,264	419,850	419,850
Fines & Forfeitures	-	-	-	-
Other Revenue	18,575	11,485	18,203	17,839
Total Revenue	444,300	415,749	438,053	437,689
Expenditures:				
Personnel	\$ 200,672	\$ 284,629	\$ 269,821	\$ 66,625
Purchased Services	7,394	37,650	15,562	11,625
Supplies/Non-Capital Equipment	22,480	22,500	22,800	22,656
Capital Outlay	102,972	600,000	100,000	-
Miscellaneous	600	1,800	1,410	1,800
Contingency	-	2,192	-	1,224
Total Expenditures	334,118	948,771	409,593	103,930
Excess/(Deficiency) of Revenues Over Expenditures	110,182	(533,022)	28,460	333,759
Other Financing Sources/(Uses):				
Transfers In/(Out)	-	-	-	-
Debt Issuance/(Payments)	-	-	-	-
Sale of Assets	-	-	-	-
Insurance Recovery/(Claims)	-	-	-	-
Economic Incentives	-	-	-	-
Claims/Awards	-	-	-	-
Total Other Financing Sources/(Uses)	-	-	-	-
Net Change In Fund Balance:	110,182	(533,022)	28,460	333,759
Cumulative Fund Balance				
Beginning Fund Balance	569,432	665,092	679,614	708,074
Ending Fund Balance	679,614	132,070	708,074	1,041,833
Less Restrictions, Commitments, & Assignments:				
3% TABOR Reserve Restriction	-	-	-	-
Debt Service Reserve Restriction	-	-	-	-
Water Right Purchase Restriction	-	-	-	-
Capital/Infrastructure Restriction	-	-	-	-
Operating Reserve Commitment	-	-	-	-
Assigned Fund Balance	-	-	-	-
Unassigned Fund Balance	\$ 679,614	\$ 132,070	\$ 708,074	\$ 1,041,833

Sanitation Fund Summary

	2009 Audited Amounts	2010 Adopted Budget	2010 Year-End Forecast	2011 Adopted Budget
Revenue:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Licenses & Permits	-	-	-	-
User Charges & Fees	1,633,205	1,510,689	1,471,214	1,414,611
Fines & Forfeitures	-	-	-	-
Other Revenue	31,057	36,787	30,436	29,827
Total Revenue	1,664,262	1,547,476	1,501,650	1,444,438
Expenditures:				
Personnel	\$ 829,872	\$ 855,659	\$ 778,355	\$ 739,878
Purchased Services	295,576	439,500	357,844	345,675
Supplies/Non-Capital Equipment	238,818	105,700	83,055	125,836
Capital Outlay	193,482	610,000	600,000	-
Miscellaneous	171	-	350	3,683
Contingency	-	6,474	-	11,884
Total Expenditures	1,557,919	2,017,333	1,819,604	1,226,956
Excess/(Deficiency) of Revenues Over Expenditures	106,343	(469,857)	(317,954)	217,482
Other Financing Sources/(Uses):				
Transfers In/(Out)	-	-	-	-
Debt Issuance/(Payments)	(217,840)	(178,413)	(275,512)	-
Sale of Assets	-	150,000	496,050	-
Insurance Recovery/(Claims)	-	-	-	-
Economic Incentives	-	-	-	-
Claims/Awards	(854)	(37,000)	(15,000)	(25,000)
Total Other Financing Sources/(Uses)	(218,694)	(65,413)	205,538	(25,000)
Net Change In Fund Balance:	(112,351)	(535,270)	(112,416)	192,482
Cumulative Fund Balance				
Beginning Fund Balance	1,939,413	1,706,238	1,827,062	1,714,646
Ending Fund Balance	1,827,062	1,170,968	1,714,646	1,907,128
Less Restrictions, Commitments, & Assignments:				
Capital Equipment Replacement Assignment	-	-	-	174,500
Unassigned Fund Balance	\$ 1,827,062	\$ 1,170,968	\$ 1,714,646	\$ 1,732,628

**PERSONNEL SUMMARY
FULL-TIME EQUIVALENCY BY DEPARTMENT**

Department/Position	2009 Audit Amounts	2010 Adopted Budget	2010 Year-End Estimate	2011 Adopted Budget
<i>City Manager</i>				
City Manager	1.00	1.00	1.00	1.00
Communications Manager	1.00	1.00	1.00	1.00
Economic Development Manager	-	-	-	1.00
Executive Asst. To City Manager	1.00	1.00	1.00	1.00
Public Communications Spec.	1.00	1.00	1.00	1.00
Total	4.00	4.00	4.00	5.00
<i>City Clerk</i>				
City Clerk	1.00	1.00	1.00	1.00
Deputy City Clerk/Licensing Spec	1.00	1.00	1.00	1.00
Central Records Specialist	1.00	1.00	1.00	1.00
Administrative Specialist	0.50	0.50	0.50	0.50
Total	3.50	3.50	3.50	3.50
<i>Management Services</i>				
Director Of Management Services	1.00	1.00	1.00	1.00
Municipal Court Supv	1.00	1.00	1.00	1.00
Probation Officer	0.40	0.40	0.40	0.40
Community Services Coordinator	0.15	0.15	0.15	0.15
Court Clerk	3.60	3.60	3.60	4.00
Clerical Asst	0.30	0.30	0.30	0.30
Community Engagement Manager	0.50	0.50	0.50	-
Sr. Human Resources Analyst	1.00	1.00	1.00	1.00
Human Resources Analyst	1.00	1.00	1.00	1.00
Neighborhood Programs Specialist	1.00	1.00	1.00	1.00
Community Outreach Coord	1.00	1.00	1.00	1.00
Human Resources Technician	1.00	1.00	1.00	1.00
Custodian	1.80	1.80	1.80	1.80
Total	13.75	13.75	13.75	13.65
<i>Technology</i>				
Director Of Technology	1.00	1.00	1.00	1.00
Software Engineer	1.00	1.00	1.00	1.00
Sr. Network Administrator	1.00	1.00	1.00	1.00
Criminal Information Sys Coord	1.00	1.00	1.00	1.00
IT Resource Coordinator	1.00	1.00	1.00	1.00
Technical Support Specialist II	1.00	1.00	1.00	1.00
Total	6.00	6.00	6.00	6.00
<i>Finance</i>				
Director Of Finance	1.00	1.00	1.00	1.00
Controller/Acct Manager	1.00	1.00	1.00	1.00
Treasury Manager	1.00	1.00	1.00	1.00
Risk Manager	1.00	1.00	1.00	1.00
Revenue Supervisor	1.00	1.00	1.00	1.00
Accountant II	1.00	1.00	1.00	1.00
Sales Tax Auditor II	1.00	1.00	1.00	1.00
Administrative Technician	1.00	1.00	1.00	1.00
Accounting Specialist	1.00	2.00	2.00	2.00
Meter Reader II	1.00	1.00	1.00	1.00
Sales Tax Specialist	1.00	1.00	1.00	1.00
Fiss Customer Service Representative	2.60	1.60	1.60	1.60
Total	13.60	13.60	13.60	13.60

**PERSONNEL SUMMARY
FULL-TIME EQUIVALENCY BY DEPARTMENT**

Department/Position	2009 Audit Amounts	2010 Adopted Budget	2010 Year-End Estimate	2011 Adopted Budget
<i><u>Planning & Development</u></i>				
Director Of Planning & Development	1.00	1.00	1.00	1.00
City/Urban Planner	1.00	1.00	1.00	1.00
Zoning Administrator	1.00	1.00	1.00	-
Planner	-	-	-	1.00
Abatement Coordinator	1.00	1.00	1.00	1.00
Neighborhood Services Supervisor	1.00	1.00	1.00	1.00
Economic Development Coordinator	1.00	1.00	1.00	-
Neighborhood Services Officer	4.00	4.00	4.00	4.00
Administrative Specialist	1.00	1.00	1.00	1.00
Hearing Officer	0.01	0.01	0.01	0.01
Total	11.01	11.01	11.01	10.01
<i><u>Parks, Recreation, & Culture</u></i>				
Director Of Parks And Recreation	1.00	1.00	1.00	1.00
Specialized Fitness Instructor	0.10	0.10	0.10	0.10
Foreman - Parks	1.00	1.00	1.00	1.00
Recreation Programs Supv.	3.00	3.00	3.00	3.00
Parks Maint Worker III	7.00	7.00	7.00	6.00
Customer Solutions Specialist	0.80	0.80	0.80	0.80
Recreation Specialist	5.80	5.80	5.80	5.85
Theatre Tech	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00
Parks Maint Worker II	5.00	5.00	5.00	6.00
Aquasize Instructor	0.90	0.90	0.90	0.51
Fitness Instructor	0.54	0.54	0.54	0.92
Parks Maint Worker I	2.00	2.00	2.00	2.00
Weight Training Instructor	0.06	0.06	0.06	0.30
Custodian	2.51	2.51	2.51	2.50
Guest Relations Specialist	3.40	3.40	3.40	3.95
Head Lifeguard	0.25	0.25	0.25	0.50
Day Camp Asst Director	0.20	0.20	0.20	0.20
Drop-In Sports Supervisor	1.60	1.60	1.60	1.60
Lifeguard/Instructor	3.39	3.39	3.39	3.39
Tiny/Teeny Tot Instructor	0.50	0.50	0.50	0.50
Tiny/Teeny Tot Aide	0.50	0.50	0.50	0.50
Lifeguard	3.00	3.00	3.00	3.00
Day Camp Aide	0.10	0.10	0.10	0.10
Total	44.65	44.65	44.65	45.72
<i><u>Police</u></i>				
Chief Of Police	1.00	1.00	1.00	1.00
Division Commander	2.00	2.00	2.00	2.00
Lt. Commander	2.00	2.00	2.00	2.00
Sergeant	9.00	9.00	9.00	9.00
K-9 Police Officer	1.00	1.00	1.00	1.00
Police Officer	49.00	49.00	49.00	52.00
Crime Analyst	1.00	1.00	1.00	1.00
Criminalist	1.00	1.00	1.00	1.00
Records Unit Supervisor	1.00	1.00	1.00	1.00
Animal Control Officer	2.00	2.00	2.00	2.00
Property/Evidence Custodian	0.50	0.50	0.50	0.50
Police Services Representative	7.00	7.00	7.00	7.00
Administrative Specialist	1.00	1.00	1.00	1.00
Administrative Clerk	1.50	1.50	1.50	1.50
Total	79.00	79.00	79.00	82.00

**PERSONNEL SUMMARY
FULL-TIME EQUIVALENCY BY DEPARTMENT**

Department/Position	2009 Audit Amounts	2010 Adopted Budget	2010 Year-End Estimate	2011 Adopted Budget
<i>Public Works</i>				
Director Of Public Works/Utilities	1.00	1.00	1.00	1.00
Utility Superintendent	-	-	-	1.00
Public Works Superintendent	1.00	1.00	1.00	1.00
Mun Svs Foreman - Streets	1.00	1.00	1.00	1.00
Civil Engineer II	2.00	2.00	2.00	2.00
Electrical/Mechanical Foreman	1.00	1.00	1.00	1.00
Facilities Maintenance Foreman	1.00	1.00	1.00	1.00
Chief Plant Operator	2.00	2.00	2.00	1.00
Civil Engineer I	2.00	2.00	2.00	2.00
Fleet Services Foreman	1.00	1.00	1.00	1.00
Lead Lab Analyst	1.00	1.00	1.00	1.00
Mun Svs Foreman / Sanitation	1.00	1.00	1.00	1.00
Mun Svs Foreman/Utilities	1.00	1.00	1.00	1.00
Water Quality Coordinator	1.00	1.00	1.00	1.00
GIS Specialist	1.00	1.00	1.00	1.00
Bldg/Elec/Construct Inspector	1.00	1.00	1.00	1.00
Manager Of Ditch Maintenance	1.00	1.00	1.00	1.00
Electrical/Mechanical Tech I	3.00	3.00	3.00	3.00
Indust. Pretreat/Backflow Prev. Spec.	1.00	1.00	1.00	1.00
Lab Analyst	1.00	1.00	1.00	1.00
Stormwater Coordinator	1.00	1.00	1.00	1.00
Utility Plant Operator A	3.00	3.00	3.00	2.00
Administrative Technician	3.00	3.00	3.00	3.00
Water Resources Technician	1.00	1.00	1.00	1.00
Fleet Services Technician	2.00	2.00	2.00	2.00
Utility Plant Operator B	2.00	2.00	2.00	2.00
Facilities Maintenance Technician I	3.00	3.00	3.00	3.00
Msw III / Sanitation	6.00	6.00	6.00	6.00
Msw III / Streets	1.00	1.00	1.00	1.00
Msw III / Collection & Distribution	2.00	2.00	2.00	2.00
Msw III / Wwtf	1.00	1.00	1.00	1.00
Utility Locate & Maint Worker	1.00	1.00	1.00	1.00
Utility Technician	1.00	1.00	1.00	1.00
Lab Technician	0.80	0.80	0.80	0.80
Utility Plant Operator C	3.00	3.00	3.00	3.00
Administrative Assistant	1.00	1.00	1.00	1.00
Engineering Technician I	1.00	1.00	1.00	1.00
Utility Plant Operator Trainee	1.00	1.00	1.00	1.00
Msw II / Sanitation	2.00	2.00	1.00	1.00
Msw II /Collection & Distribution	2.00	2.00	2.00	2.00
Ditch Rider	1.00	1.00	1.00	1.00
Msw I / Sanitation	2.00	1.00	-	-
Msw I / Streets	6.00	6.00	6.00	6.00
Msw I / Collection & Distribution	1.00	1.00	1.00	1.00
Custodian	0.60	0.60	-	-
Total	72.40	71.40	68.80	67.80
City-Wide Total	247.91	246.91	244.31	247.28