



2009 Revenues

Current Budget v. Amended Draft Budget

| Taxes | | Amended | Current Budget | Difference |
|--------------------|--|------------------|-----------------------|-------------------|
| 313.1 | Sales Tax - Note #1 | 624,000 | 867,000 | (243,000) |
| 313.2 | Sales Tax - County (Road & Bridge Shareback) | - | - | - |
| 311.12 | Property Tax (Law Enforcement Millage) | 651,000 | 651,000 | - |
| 311.22 | Specific Ownership Tax (Law Enforcement Millage) | 56,000 | 56,000 | - |
| 311.11 | Property Tax (General) | - | - | - |
| 311.21 | Specific Ownership Tax (General) | - | - | - |
| 313.3 | Use Tax - Building Materials | 80,000 | 125,000 | (45,000) |
| 313.4 | Automobile Use Tax - Note #2 | 540,000 | 340,000 | 200,000 |
| Total Taxes | | 1,951,000 | 2,039,000 | (88,000) |

| Franchise Fees | | | | |
|-----------------------------|----------------------------|----------------|----------------|------------------|
| 318.2 | Electric and Gas - Note #3 | 185,791 | 354,000 | (168,209) |
| 318.3 | Cable TV - Note #4 | 127,000 | 96,000 | 31,000 |
| Total Franchise Fees | | 312,791 | 450,000 | (137,209) |

| Intergovernmental Revenues | | | | |
|---|---|----------------|----------------|-----------------|
| 331 | Highway Users Tax (HUTF) | 195,000 | 198,000 | (3,000) |
| 332 | Conservation Trust Fund (Lottery) | 47,000 | 47,000 | - |
| 333 | Cigarette Tax | 2,000 | 50,000 | (48,000) |
| 311.13 | County Road & Bridge Shareback (Property Tax) | 333,000 | 333,000 | - |
| 334 | Motor Vehicle Registration Fees | 28,800 | 34,000 | (5,200) |
| Total Intergovernmental Revenues | | 605,800 | 662,000 | (56,200) |

| Licenses, Fees and Charges | | | | |
|---|-------------------------------------|----------------|----------------|------------------|
| 321 | Sales Tax and Business License Fees | 10,000 | 20,000 | (10,000) |
| 323 | Liquor License Fees | 2,000 | 10,000 | (8,000) |
| 343.1 | Building Plan Review Fees | 30,000 | 50,000 | (20,000) |
| 344 | Building Permit & Inspection Fees | 120,000 | 200,000 | (80,000) |
| 343.2 | Planning and Zoning Fees | 125,000 | 50,000 | 75,000 |
| 345 | Engineering Fees | 15,000 | 55,000 | (40,000) |
| 348 & 349 | ROW & Utility Fees | 5,000 | 30,000 | (25,000) |
| | Annexation Fees | - | - | - |
| 322 | Contractor Licensing | 10,000 | 30,000 | (20,000) |
| | Other - Note #5 | 38,000 | 46,000 | (8,000) |
| Total Licenses, Fees and Charges | | 355,000 | 491,000 | (136,000) |

| Fines & Forfeitures | | | | |
|--------------------------------------|--|----------|----------------|------------------|
| 351 | Court Fees | - | 131,250 | (131,250) |
| 351 | Vehicle and Other Code Violation Fines | - | 56,250 | (56,250) |
| Total Fines & Forfeitures | | - | 187,500 | (187,500) |

| Total 2009 Revenue Budget | | | | |
|----------------------------------|--|--------------------|--------------------|--------------------|
| | | \$3,224,591 | \$3,829,500 | (\$604,909) |



2009 Expenditures

Current Budget v. Amended Draft Budget

| City Council | | Amended | | Current Budget | Difference |
|---------------------------|----------------------|---|---------------|-----------------------|-------------------|
| 4110.1 | Postage | General Postage | 600 | 600 | - |
| | Dues & Subscriptions | | 14,686 | | |
| 4110.21 | | CML Dues | 5,686 | 5,686 | - |
| 4110.22 | | CP Economic Development Council - Note #7 | - | 2,500 | (2,500) |
| 4110.23 | | Chamber of Commerce | 5,000 | 5,000 | - |
| 4110.24 | | South East Business Partnership | 2,500 | 2,500 | - |
| 4110.25 | | Workers Compensation Insurance | 1,500 | 1,500 | - |
| | Education & Training | | 500 | | |
| 4110.31 | | Council Training | 500 | 500 | - |
| | | City Events | - | | |
| | | Travel | - | | |
| | Supplies & Materials | | 1,500 | | |
| 4110.4 | | Council Meeting supplies | 1,000 | 1,000 | - |
| 4110.4 | | Awards/Recognition | 250 | 250 | - |
| 4110.4 | | Plaques | 250 | 250 | - |
| Total City Council | | | 17,286 | 19,786 | (2,500) |

| City Manager | | | | | |
|---------------------------|-----------------------|---|----------------|----------------|-----------------|
| | Professional Services | | | 134,871 | |
| 4121 | | CH2M HILL OMI Staff | 94,118 | 202,660 | (108,541) |
| 4121 | | First 5 months of extra CH2M HILL Costs - Note #6 | 40,752 | - | 40,752 |
| Total City Manager | | | 134,871 | 202,660 | (67,789) |

| General Operations | | | | | |
|---------------------------------|--------------------------------|---|----------------|----------------|-----------------|
| | Professional Services | | | 597,227 | |
| 4131 | | CH2M HILL OMI | 269,421 | 502,741 | (233,320) |
| 4131 | | 2008 Deferred Startup Costs - Note #8 | 230,000 | 200,000 | 30,000 |
| 4131 | | First 5 months of extra CH2M HILL Costs - Note #6 | 97,806 | - | 97,806 |
| | Property & Liability Insurance | | | | |
| 4132 | | Standard Insurance Coverage | 47,500 | 47,500 | - |
| | | Loan Fees for TAN - Note #9 | 24,763 | - | 24,763 |
| | | Master Association Reimbursement - Note #10 | 10,000 | - | 10,000 |
| Total General Operations | | | 679,490 | 750,241 | (70,751) |

| Finance | | | | | |
|----------------------|-----------------------|---|---------------|----------------|------------------|
| | Professional Services | | | 84,934 | |
| 4150.1 | | CH2M HILL OMI Staff | 44,182 | 187,601 | (143,419) |
| 4150.1 | | First 5 months of extra CH2M HILL Costs - Note #6 | 40,752 | - | 40,752 |
| | Contractual Services | | | 9,100 | |
| 4150.31 | | Annual Audit Fees | 9,000 | 9,000 | - |
| 4150.32 | | GASB 34 Accounting Services | - | - | - |
| 4150.33 | | Bank Charges | 100 | 100 | - |
| | Supplies & Materials | | | 1,500 | |
| 4150.41 | | Misc Supplies & Equipment | 400 | 400 | - |
| 4150.42 | | Printing | 800 | 800 | - |
| 4150.43 | | Postage | 300 | 300 | - |
| | Dues & Subscriptions | | | 565 | |
| 4150.51 | | CGFOA membership | 30 | 30 | - |
| 4150.52 | | GFOA membership | 185 | 185 | - |
| 4150.53 | | QuickBooks annual fee | 350 | 350 | - |
| | Education & Training | | | 800 | |
| 4150.61 | | CGFOA Annual Conference | 400 | 400 | - |
| 4150.62 | | Travel | 400 | 400 | - |
| 4150.7 | Advertising | Miscellaneous Advertising (Purchasing) | 500 | 1,000 | (500) |
| Total Finance | | | 97,399 | 200,566 | (103,166) |



2009 Expenditures

Current Budget v. Amended Draft Budget

| Legal Services | | Amended | | Current Budget | Difference |
|-----------------------|-----------------------------|----------------|----------------|-----------------------|-------------------|
| | Professional Services | | 404,000 | | |
| 4141 | City Attorney Fees | 100,000 | | 100,000 | - |
| 4142 | ComDev Legal Advisement | 25,000 | | 10,000 | 15,000 |
| 4141 | Home Rule Legal Advisement | - | | - | - |
| 4143 | 2008 Carryover - Note #11 | 279,000 | | 225,000 | 54,000 |
| | Total Legal Services | 404,000 | | 335,000 | 69,000 |

| Facilities and Buildings | | Amended | | Current Budget | Difference | |
|---------------------------------|---------------------------------------|---|---------------|-----------------------|-------------------|---------|
| 4161 | Building Operating Lease | City Hall Building Lease (2 offices) - Note #12 | 21,000 | 21,000 | 25,000 | (4,000) |
| | Total Facilities and Buildings | | 21,000 | 25,000 | (4,000) | |

| City Clerk | | Amended | | Current Budget | Difference | |
|-------------------|---|-------------------------|----------------|-----------------------|-------------------|---|
| | Professional Services | | 110,402 | | | |
| 4170.1 | CH2M HILL OMI staff | 94,101 | | 72,111 | 21,990 | |
| 4170.1 | First 5 months of extra CH2M HILL Costs - Note #6 | 16,301 | | - | 16,301 | |
| | Contractual Services | | 10,000 | | | |
| 4170.21 | Deed Recording | 1,000 | | 1,000 | - | |
| 4170.22 | Election Services | 8,000 | | 8,000 | - | |
| 4170.23 | Filing Fees | 1,000 | | 1,000 | - | |
| | Advertising | | 5,500 | | | |
| 4170.31 | Alcohol Beverage License | 500 | | 500 | - | |
| 4170.32 | Public Notices - Note #13 | 5,000 | | 1,000 | 4,000 | |
| 4170.4 | Printing & Binding | Minute Books | 500 | 500 | 500 | - |
| 4170.5 | Postage | Letters/Certified Mail | 500 | 500 | 500 | - |
| 4170.6 | Travel | Travel | 500 | 500 | 500 | - |
| 4170.7 | Dues & Fees | City Clerks Association | 250 | 250 | 250 | - |
| | Total City Clerk | | 127,652 | 85,361 | 42,291 | |

| Municipal Court | | Amended | | Current Budget | Difference | |
|------------------------|------------------------------|-----------------------------------|----------|-----------------------|-------------------|----------|
| | Software | Court Software | - | - | - | |
| | Contractual Services | | | | | |
| 4180.11 | Solicitor / Prosecutor | - | - | 18,750 | (18,750) | |
| 4180.12 | Court Clerk | - | - | 15,000 | (15,000) | |
| 4180.16 | Court Security | - | - | 6,750 | (6,750) | |
| 4180.13 | Municipal Judge | Judge | - | - | 18,750 | (18,750) |
| 4180.14 | Indigent Care | Public Defender | - | - | 750 | (750) |
| 4180.15 | Technical Services | Intepreter | - | - | 750 | (750) |
| | Communications | Telephone - Judge/Solicitor Phone | - | - | - | - |
| 4180.2 | Printing & Binding | Court Forms | - | - | 2,000 | (2,000) |
| 4180.3 | Postage | Letters/Certified Mail | - | - | 1,000 | (1,000) |
| 4180.4 | Education & Training | Court Clerk Training | - | - | - | - |
| 4180.5 | Office Supplies | Court Office Supplies | - | - | 800 | (800) |
| 4180.6 | Uniforms | Judge Robe | - | - | 350 | (350) |
| | Total Municipal Court | | - | 64,900 | (64,900) | |



2009 Expenditures Current Budget v. Amended Draft Budget

| Police | | | | |
|---------------------------------------|---|---|--------------------|-----------------------|
| | Professional Services | | 707,000 | |
| 4201 | | Douglas County IGA - Base | 667,698 | 667,698 |
| 4202 | | Douglas County IGA - Animal Services | 28,200 | 28,200 |
| 4203 | | LEA Tax - Tabor Reserve | 11,102 | 11,102 |
| | | Total Police | 707,000 | 707,000 |
| Public Works | | | | |
| | | | Amended | Current Budget |
| | Professional Services | | 467,140 | |
| 4301 | | CH2M Hill OMI | 308,205 | 751,775 |
| 4301 | | First 5 months of extra CH2M HILL Costs - Note #6 | 158,934 | - |
| 4302 | Douglas County IGA | Snow removal through May 2009 | 50,000 | 50,000 |
| 4303 | Utilities | Utilities (7 signals & street lights) | 10,000 | 10,000 |
| | | Total Public Works | 527,140 | 811,775 |
| Recreation & Parks | | | | |
| 4501 | Conservation Trust Fund Expenditures | Park acquisition, development & maintenance | 47,000 | 47,000 |
| | | Total Recreation & Parks | 47,000 | 47,000 |
| Community Development | | | | |
| | Professional Services - Planning & Zoning | | 192,444 | |
| 4601 | | CH2M Hill OMI | 139,466 | 210,662 |
| 4601 | | First 5 months of extra CH2M HILL Costs - Note #6 | 52,978 | - |
| 4602 | Professional Services | Building Inspection and Permitting - Note #14 | 135,000 | 225,000 |
| | Advertising | | 10,000 | |
| 4603.1 | | Variance | 5,000 | 5,000 |
| 4603.2 | | Zoning | 5,000 | 5,000 |
| | | Total Community Development | 337,444 | 445,662 |
| Capital Investment | | | | |
| | Miscellaneous Capital Purchases | | - | - |
| | | Total Capital Investment | - | - |
| Contingency | | | | |
| | Budget Reserve Amounts | | 105,440 | |
| 4900 | | Budget Stabilization Reserve | 10,000 | 21,000 |
| 5000 | | Tabor Reserve - Mandatory 3% Reserve | 95,440 | 113,475 |
| | | Total Contingency | 105,440 | 134,475 |
| Total 2009 Expenditures Budget | | | | |
| | | | \$3,205,721 | \$3,829,426 |
| | | | | (\$623,705) |



2009 Budget Summary

Current Budget v. Amended Draft Budget

| | Amended | Current Budget | Difference |
|------------------------------------|--------------------|--------------------|--------------------|
| Beginning 2009 Fund Balance | (\$537,787) | \$0 | (\$537,787) |
| Total 2009 Revenues | | | |
| Taxes | 1,951,000 | 2,039,000 | (88,000) |
| Franchise Fees | 312,791 | 450,000 | (137,209) |
| Intergovernmental Revenues | 605,800 | 662,000 | (56,200) |
| Licenses, Fees and Charges | 355,000 | 491,000 | (136,000) |
| Fines & Forfeitures | - | 187,500 | (187,500) |
| | \$3,224,591 | \$3,829,500 | (\$604,909) |
| Total 2009 Expenditures | | | |
| General Government | 3,100,281 | 3,695,000 | (594,719) |
| Capital Expenditures | - | - | - |
| Contingency | 105,440 | 134,000 | (28,560) |
| | \$3,205,721 | \$3,829,000 | (\$623,279) |
| Ending 2009 Fund Balance | (\$518,917) | \$0 | (\$518,917) |

Draft Amended Budget Notes:

- 1) Sales taxes are tracking at about \$50,000 per month, not including the larger amount for December. Various uncollected and unremitted tax issues are now being dealt with, which should increase sales tax revenues. The summer months historically track higher than winter months, which may or may not be the case this year, with the economy suffering.
- 2) Automobile use taxes are tracking higher than anticipated at around \$45,000 per month. The summer months historically track higher than winter months, which may or may not be the case this year, with the economy suffering.
- 3) a) Both utilities started collecting in April 2009.
 b) IREA estimates that CPN will get \$159,000 for the rest of the year, budgeted \$150,000. Note that IREA's fees will include catch-up for the 3 months they did not collect in 2009.
 c) Xcel will send \$4,473.85 for May 2009 in June 2009. \$4,473.85 x 8 months is \$35,791. May is low month for Xcel (mainly natural gas), so \$35,791 is conservative. Xcel is sending more information about remainder of 2009.
 d) Total of \$150,000 (IREA) and \$35,791 (Xcel) is \$185,791.
- 4) Increased the number of months not receiving cable franchise fees from 2 months to 5 months, since Comcast agreement not set yet. This totals \$67,000. There is about a \$80,000 potential increase in that the City Attorney is working on getting franchise fees already being collected by Comcast. Budgeted that we would get \$60,000. Total of \$67,000 and \$60,000 is \$127,000. Comcast and is currently verifying this amount to City Attorney.
- 5) Other revenues include reimbursements for advertising, attorney services for development (\$25,000 in expense budget), and filing fees
- 6) These line items are the extra costs for the 6 respective departments for the first 5 months of 2009. The difference in CH2M HILL costs from the first 2009 contract (\$160,629 each month for the first 5 months) to the revised 2009 contract (\$79,124 each month for the last 7 months) is \$407,524. $\$79,124 \times 12 = \$949,493$. New 2009 contract amount is \$1,357,014 (\$160,629.17 for the first 5 months and \$79,124 for the last 7 months). $\$1,357,014$ less $\$949,493$ is $\$407,524$. This \$407,524 difference is allocated to each department.
- 7) Eliminated per Resolution 09-34
- 8) Contract with CH2M HILL states \$230,000 as the deferred startup costs, not \$200,000
- 9) This is the estimated cost for bond counsel and interest costs for the TAN
- 10) This amount and the repayment timing is yet to be negotiated with the Master Association
- 11) This is the adjusted amount owed to Icenogle Norton as of January 1, 2009.
- 12) Staff will continue to use the 2 offices they are currently using. Assistant City Clerk will move down to these offices from the CH2M HILL offices.
- 13) Staff took over this newspaper advertising responsibility from the City Attorney
- 14) This is 90% of building permit fee and plan review fee revenues. This was reduced in alignment with building permit fee and plan review fee revenue decreases.