



THE CITY OF ASPEN

Quarterly Financial Status Report First Quarter 2010

**Prepared by
Finance Department**

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Overview

This financial status report provides a snapshot of the City's estimated annual budgetary status as of the end of First Quarter 2010.

This report is intended as a policy-level document for overall review of the City's fiscal condition and how that condition relates to major budget issues. It is intended for the use of the City's agency and department directors, and key staff in each department with budget management responsibilities. It is also intended for use by the Council.

How To Use This Document

As noted in the table of contents, this report is presented in fund number order. Therefore, departmental information may be found in more than one place. The Parks Department, for example, will find its financial information in two places. The General Fund section provides information regarding Recreation Department operating budgets. The Parks and Open Space Fund section provides information regarding the Parks Department's operations and debt service issues. The Parks and Open Space Capital Fund provides financial information regarding capital improvements in process for the Parks Department.

This information provides summarized financial information. More detailed information is available for each department on-line through the City's financial system. Detailed revenue and expenditure reports and balance sheets can be printed out by fund or by transaction. If you need assistance accessing this information, Finance Department staff can assist in getting you started in the right direction to find the information that you need.

Financial Summary

This report provides a preliminary annual projection of the City's budgetary condition as of First Quarter 2010. Major revenue sources as well as expenditures for all funds are presented on an estimated year-end basis.

The following two pages provide a summary of the 2010 revenues and expenditures versus budget. These pages summarize current year revenues vs. appropriations. Where current revenues are exceeded by appropriation authority, sufficient unrestricted beginning cash balances exist and have been approved for use by Council to cover these costs.

It is estimated that the City will receive an estimated 0% of budgeted revenues and will spend an estimated 0% of the currently appropriated amount.

Prior year unexpended capital appropriations will be reappropriated in the current year during the first supplemental budget process. Year to date expenditures include encumbrances for yearly expenses, as a result expenditure percentages are higher than actual.

Revenues
First Quarter 2010

Fund	Fund #	Annual Budget	Projected Annual	Remaining Budget	% Earned
General Fund	001	21,820,960	21,479,010	(341,950)	98%
Parks and Open Space	100	7,348,870	7,675,090	326,220	104%
Wheeler Opera House	120	9,980,980	10,099,580	118,600	101%
City Tourism Promotion	130	894,670	952,000	57,330	106%
Transportation	141	3,236,820	3,201,290	(35,530)	99%
Housing Development	150	10,043,190	10,341,800	298,610	103%
Early Childhood Education	151	459,470	469,470	10,000	102%
Kids First	152	1,425,170	1,499,300	74,130	105%
Stormwater	160	1,326,260	999,060	(327,200)	75%
Debt Service	250	3,331,040	3,300,150	(30,890)	99%
Parks and Open Space Capital	340	1,392,430	1,427,930	35,500	103%
Water Utility	421	5,666,060	5,570,220	(95,840)	98%
Electric Utility	431	6,878,530	7,105,680	227,150	103%
Renewable Energy	444	1,114,470	1,382,470	268,000	124%
Parking	451	2,847,070	2,848,370	1,300	100%
Golf Course	471	1,655,680	1,657,180	1,500	100%
Truscott Housing	491	1,804,310	1,804,310	-	100%
Marolt Housing	492	1,236,210	708,870	(527,340)	57%
Employee Health Insurance	501	4,304,290	4,128,950	(175,340)	96%
Employee Housing Fund	505	566,180	803,380	237,200	142%
Housing Administration	620	946,720	1,055,720	109,000	112%
Smuggler Housing	622	65,210	65,310	100	100%
Total		\$ 88,344,590	\$ 88,575,140	\$ (230,550)	100%

**Expenditures
First Quarter 2010**

Fund	Fund	Annual Budget	Projected Annual	Remaining Budget	% Spent
General Fund	001	21,921,440	22,074,220	(152,780)	101%
Parks and Open Space	100	7,743,920	7,713,030	30,890	100%
Wheeler Opera House	120	6,302,650	6,741,110	(438,460)	107%
City Tourism Promotion	130	894,670	952,000	(57,330)	106%
Transportation	141	1,738,440	2,020,110	(281,670)	116%
Housing Development	150	10,792,520	12,595,710	(1,803,190)	117%
Early Childhood Education	151	435,830	435,830	-	100%
Kids First	152	1,595,680	1,754,040	(158,360)	110%
Stormwater	160	937,140	1,318,570	(381,430)	141%
Debt Service	250	3,332,040	3,301,150	30,890	99%
Parks and Open Space Capital	340	1,337,430	2,816,790	(1,479,360)	211%
Water Utility	421	6,434,900	9,087,335	(2,652,435)	141%
Electric Utility	431	6,652,130	8,249,170	(1,597,040)	124%
Renewable Energy	444	1,281,180	6,556,400	(5,275,220)	512%
Parking	451	3,385,390	3,541,100	(155,710)	105%
Golf Course	471	1,587,710	1,719,980	(132,270)	108%
Truscott Housing	491	1,513,000	1,678,630	(165,630)	111%
Marolt Housing	492	1,121,670	939,800	181,870	84%
Employee Health Insurance	501	4,735,080	4,554,080	181,000	96%
Employee Housing	505	2,622,820	3,044,300	(421,480)	116%
Housing Administration	620	1,182,400	1,160,410	21,990	98%
Smuggler Housing	622	198,340	207,980	(9,640)	105%
Total		\$ 87,746,380	\$ 102,461,745	\$ (14,715,365)	117%

**001 - General Fund
First Quarter 2010**

Revenue and Transfers	Budgeted Amount	Projected Annual	Remaining	% of Budget YTD
Current Revenue				
Overhead - 67500	\$ 3,738,750	\$ 3,738,750	\$ -	100%
Property Tax-Operations - 60010	3,688,350	3,688,350	-	100%
City's Share of PitCo 3.6% Sales Tax - 60200	5,714,450	5,900,000	185,550	103%
Other Taxes - 60	1,510,000	1,400,000	(110,000)	93%
Licenses & Permits - 61	239,700	239,700	-	100%
Grants & Inter-Government Revenue - 62	333,390	333,390	-	100%
Fees for Service - 63	181,660	181,660	-	100%
Building Permit/Inspection Fees - 631	1,205,000	850,000	(355,000)	71%
Land Use Fees - 638	212,500	150,000	(62,500)	71%
Fee Revenue - 64	2,079,070	2,079,070	-	100%
Fine Revenue - 65	69,280	69,280	-	100%
Rentals & Leases - 66	60,420	60,420	-	100%
Refunds - 67	1,204,400	1,204,400	-	100%
Contributions - 68	14,000	14,000	-	100%
Misc. rev - 69	37,470	37,470	-	100%
Revenue Subtotal	20,288,440	19,946,490	(341,950)	98%
Transfers				
Transfers In - 95	1,532,520	1,532,520	-	100%
Transfers Subtotal	1,532,520	1,532,520	-	100%
TOTAL Revenue and Transfers	\$ 21,820,960	\$ 21,479,010	\$ (341,950)	98%

Operating and Capital Expenditures	Budgeted Amount	Projected Annual	Remaining	% of Budget YTD
Operating Expenditures				
Contributions - 02	\$ 1,725,000	\$ 1,725,000	\$ -	100%
City Council - 03	326,640	326,640	-	100%
City Manager - 05	890,960	890,960	-	100%
Personnel/Risk Management - 06	600,270	600,270	-	100%
City Clerk - 07	610,840	610,840	-	100%
City Attorney - 09	464,690	464,690	-	100%
City Finance - 11	1,445,790	1,445,790	-	100%
Community Development - 13	1,005,000	1,056,270	(51,270)	105%
Engineering - 15	769,010	769,010	-	100%
Building Inspection - 21	924,850	953,350	(28,500)	103%
Environmental Health - 25	454,870	473,690	(18,820)	104%
Police - 31	3,489,950	3,532,140	(42,190)	101%
Records - 33	72,850	72,850	-	100%
Communications - 39	475,480	475,480	-	100%
Streets - 41	1,881,010	1,881,010	-	100%
GIS Department - 60	329,120	329,120	-	100%
Data Processing - 61	1,508,550	1,508,550	-	100%
Special Events - 70	778,370	790,370	(12,000)	102%
Recreation Activities - 71	994,050	994,050	-	100%
Aspen Recreation Center - 72	2,069,640	2,069,640	-	100%
Ice Garden Operations - 74	526,230	526,230	-	100%
Asset Management Plan - 91	401,300	401,300	-	100%
Operating Expenditures Subtotal	21,744,470	21,897,250	(152,780)	101%
Transfers				
Outgoing Transfers - 95	176,970	176,970	-	100%
Transfers Subtotal	176,970	176,970	-	100%
TOTAL Operating Expenditures and Transfers	\$ 21,921,440	\$ 22,074,220	\$ (152,780)	101%

Fund Balance Summary	Budget	Actual
Estimated Beginning Fund Balance (Unaudited)	\$ 7,841,544	\$ 7,841,544
2010 Over (Short)	(100,480)	(595,210)
Fund Balance as of the end of First Quarter 2010	\$ 7,741,064	\$ 7,246,334

**100 - Parks and Open Space Fund
First Quarter 2010**

Revenues and Transfers	Budgeted Amount	Projected Annual	Remaining	% of Budget YTD
Current Revenues				
Sales Tax for Parks & Open Space - 60000	\$ 6,530,780	\$ 6,857,000	\$ 326,220	105%
Fees for Service & Impact Fees - 63000	25,550	25,550	-	100%
Rental & Lease Revenue - 66000	31,280	31,280	-	100%
Refunds & Mitigation Fees - 67000	447,320	447,320	-	100%
Investment Interest - 67010	51,760	51,760	-	100%
Revenues Subtotal	7,086,690	7,412,910	326,220	105%
Transfers				
Transfers from Other Funds - 95000	237,520	237,520	-	100%
Golf Pro Shop Loan Repayment - 95471	24,660	24,660	-	100%
Transfers Subtotal	262,180	262,180	-	100%

TOTAL Revenue and Transfers	\$ 7,348,870	\$ 7,675,090	\$ 326,220	104%
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Operating and Capital Expenditures	Budgeted Amount	Projected Annual	Remaining	% of Budget YTD
Operating Expenditures				
Overhead Allocation - 00001	\$ 928,740	\$ 928,740	\$ -	100%
Environmental Ranger - 25600	33,420	33,420	-	100%
Color the Core - 03010	4,200	4,200	-	100%
Non Profit Groups - 04323	35,730	35,730	-	100%
Food Tax Refund - 44321	147,910	147,910	-	100%
CCLC Mall Improvements - 04330	37,330	37,330	-	100%
Parks Administration - 55000	1,864,530	1,864,530	-	100%
Parks Management - 55200	433,100	433,100	-	100%
Services - 55201	5,600	5,600	-	100%
Mall Maintenance - 55300	60,930	60,930	-	100%
Recycling Program/City of Aspen - 55305	16,130	16,130	-	100%
Forestry & Natural Areas - 55400	77,130	77,130	-	100%
Trails Maintenance - 55521	23,770	23,770	-	100%
Nordic Trails - 55523	182,620	182,620	-	100%
Operating Expenditures Subtotal	3,851,140	3,851,140	-	100%
Transfers				
General Transfers - 00000	1,069,640	1,069,640	-	100%
01 Park/Open SP Sales Tax Bonds - 31055	853,140	822,250	30,890	96%
2005 Bonds Transfer to Fund 250 - 31065	1,089,100	1,089,100	-	100%
Debt Service Transfer -31066	840,900	840,900	-	100%
Transfer to Transportation Plaza Repair - 81153	40,000	40,000	-	100%
Transfers Subtotal	3,892,780	3,861,890	30,890	99%

TOTAL Operating Expenditures and Transfers	\$ 7,743,920	\$ 7,713,030	\$ 30,890	100%
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GAAP Adjustment				
Interfund Loan Principal Payments Received	(16,660)	(16,660)	-	100%

Net Change in Fund Balance	\$ (411,710)	\$ (54,600)		
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Fund Balance Summary	Budget	Actual
Estimated Beginning Fund Balance (Unaudited)	\$ 2,365,373	\$ 2,365,373
2010 Over (Short)	(411,710)	(54,600)
Fund Balance as of the end of First Quarter 2010	\$ 1,953,663	\$ 2,310,773

**120 - Wheeler Opera House Fund
First Quarter 2010**

Revenues and Transfers	Budgeted Amount	Projected Annual	Remaining	% of Budget YTD
Current Revenues				
Real Estate Transfer Tax - 60310	\$ 2,600,000	\$ 2,600,000	\$ -	100%
Wheeler Sponsored Ticket Sales - 64019	350,000	475,000	125,000	136%
Box Office Fees - 64020	95,000	104,000	9,000	109%
Ticket Processing Fees - 64021	25,000	31,200	6,200	125%
Wheeler Film Society - 64022	5,000	5,000	-	100%
Bar Sales - 64023	45,000	41,270	(3,730)	92%
Artist Concessions - 64024	2,000	2,000	-	100%
Theatre Rental - 64050	31,620	29,350	(2,270)	93%
Lease Revenues - 66010	206,900	188,000	(18,900)	91%
Investment Interest - 67010	756,660	756,660	-	100%
Refunds and Reimbursements - 67500	41,730	41,730	-	100%
Other Misc rev - 69000/69099	5,000	6,800	1,800	136%
Sale of Fixed Asset - 92000	-	1,500	1,500	N/A
Revenues Subtotal	4,163,910	4,282,510	118,600	103%
Transfers				
Asset Management Loan Repayment - 95000	113,940	113,940	-	100%
Housing Fund Loan Repayment - 95150	5,703,130	5,703,130	-	100%
Transfers Subtotal	5,817,070	5,817,070	-	100%
TOTAL Revenue and Transfers	\$ 9,980,980	\$ 10,099,580	\$ 118,600	101%
Operating and Capital Expenditures				
Operating Expenditures				
Overhead Allocations - 00001	\$ 344,990	\$ 344,990	\$ -	100%
General Operations - 93000	625,520	647,900	(22,380)	104%
Tech - 93050	203,660	211,660	(8,000)	104%
Building/Physical Plant - 93100	404,210	421,440	(17,230)	104%
Wheeler Presentations - 93200	805,400	856,350	(50,950)	106%
Box Office Operations - 93400	340,220	340,220	-	100%
Theatre Rentals - 93500	17,250	17,250	-	100%
Concessions - 93700	51,030	51,030	-	100%
Lease Space Improvements - 93750	1,800	5,000	(3,200)	278%
Arts Non-Profit Grants - 93900	400,000	400,000	-	100%
Operating Expenditures Subtotal	3,194,080	3,295,840	(101,760)	103%
Capital Expenditures				
Wheeler 21st Century Expansion - 94038	3,000,000	3,165,900	(165,900)	106%
Ticketing System - 94050	70,000	102,500	(32,500)	146%
Other Capital	-	138,300	(138,300)	N/A
Core Network City - 94156	400	400	-	100%
Capital Expenditures Subtotal	3,070,400	3,407,100	(336,700)	111%
Transfers				
City Employee Housing Fund-95505	38,170	38,170	-	100%
Transfer Subtotal	38,170	38,170	-	100%
TOTAL Expenditures and Transfers	\$ 6,302,650	\$ 6,741,110	\$ (438,460)	107%
GAAP Adjustment				
Interfund Loan Principal Payments Received	(5,538,767)	(5,538,767)	-	100%
Net Change in Fund Balance	\$ (1,860,437)	\$ (2,180,297)		
Fund Balance Summary				
	Budget	Actual		
Estimated Beginning Fund Balance (Unaudited)	\$ 27,897,006	\$ 27,897,006		
2010 Over (Short)	(1,860,437)	(2,180,297)		
Fund Balance as of the end of First Quarter 2010	\$ 26,036,569	\$ 25,716,709		

**130 - City Tourism Promotion Fund
First Quarter 2010**

Revenues and Transfers	Budgeted Amount	Projected Annual	Remaining	% of Budget YTD
Current Revenues				
Lodging Tax 1% Regional Transportation & Penalties - 60280,60680	\$ 446,340	\$ 475,000	\$ 28,660	106%
Lodging Tax 1% Tourism & Penalties - 60281, 60681	446,330	475,000	28,670	106%
Investment Interest - 67010	2,000	2,000	-	100%

TOTAL Revenue	\$ 894,670	\$ 952,000	\$ 57,330	106%
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Operating and Capital Expenditures	Budgeted Amount	Projected Annual	Remaining	% of Budget YTD
Operating Expenditures				
Regional Transportation - 19010	\$ 447,340	\$ 476,000	\$ (28,660)	106%
Tourism - 19020	447,330	476,000	(28,670)	106%

TOTAL Expenditures	\$ 894,670	\$ 952,000	\$ (57,330)	106%
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Fund Balance Summary	Budget	Actual
Estimated Beginning Fund Balance (Unaudited)	\$ -	\$ -
2010 Over (Short)	-	-
Fund Balance as of the end of First Quarter 2010	\$ -	\$ -

**141 - Transportation Fund
First Quarter 2010**

Revenues and Transfers	Budgeted Amount	Projected Annual	Remaining	% of Budget YTD
Current Revenues				
.15% Sales Tax - 60220	\$ 653,080	\$ 685,700	\$ 32,620	105%
Use Tax Revenue - 60250, 60251	1,310,000	1,070,000	(240,000)	82%
In Lieu of Development Fees - 63050	-	500	500	N/A
Car 2 GO Program - 63487	41,600	41,600	-	100%
Investment Interest - 67010	89,430	89,430	-	100%
Highland Route Subsidy - 67500	135,900	135,900	-	100%
Federal Grant	-	163,000	163,000	N/A
Refund of Expenditure - RFTA Service Agreements - 67515	-	8,350	8,350	N/A
Revenues Subtotal	2,230,010	2,194,480	(35,530)	98%
Transfers				
Transfers From Other Funds - 95000	1,006,810	1,006,810	-	100%
Transfers Subtotal	1,006,810	1,006,810	-	100%
TOTAL Revenue and Transfers	\$ 3,236,820	\$ 3,201,290	\$ (35,530)	99%

Operating and Capital Expenditures	Budgeted Amount	Projected Annual	Remaining	% of Budget YTD
Operating Expenditures				
Overhead Allocation - 00001	\$ 156,000	\$ 156,000	\$ -	100%
Transportation Operations - 34000	1,477,380	1,533,180	(55,800)	104%
Operating Expenditures Subtotal	1,633,380	1,689,180	(55,800)	103%
Capital Expenditures				
CMAQ Grant - 81141	-	194,000	(194,000)	N/A
Rubey Park Repair and Maint - 94127	10,000	10,000	-	100%
Ruby Park Facility Improvements - 83055	-	31,870	(31,870)	N/A
Phone System City - 94159	900	900	-	100%
Capital Expenditures Subtotal	10,900	236,770	(225,870)	2,172%
Transfers				
Use Tax Admin Transfer - 95001	90,160	90,160	-	100%
Employee Housing Contribution - 95505	4,000	4,000	-	100%
Transfers Subtotal	94,160	94,160	-	100%
TOTAL Expenditures and Transfers	\$ 1,738,440	\$ 2,020,110	\$ (281,670)	116%

Estimated Fund Balance Summary	Budget	Actual
Estimated Beginning Fund Balance (Unaudited)	\$ 1,664,745	\$ 1,664,745
2010 Over (Short)	1,498,380	1,181,180
Fund Balance as of the end of First Quarter 2010	\$ 3,163,125	\$ 2,845,925

**150 - Housing Development Fund
First Quarter 2010**

Revenues and Transfers	Budgeted Amount	Projected Annual	Remaining	% of Budget YTD
Current Revenues				
.45% Sales Tax and Penalties/ Housing Portion - 60230, 60610	\$ 881,020	\$ 925,700	\$ 44,680	105%
Real Estate Transfer Tax - 60310	4,850,000	4,850,000	-	100%
In Lieu of Development Fees - 63050	10,000	10,000	-	100%
For Sale Affordable Housing - 63950,69000	1,300,000	1,473,000	173,000	113%
Investment Interest - 67010	22,570	100,000	77,430	443%
Refund of Expenditures - 67500	-	3,500	3,500	N/A
Lease Revenue BMC West Corp. - 66010	679,600	679,600	-	100%
Revenues Subtotal	7,743,190	8,041,800	298,610	104%
Transfers				
Transfers From Other Funds - 95000	2,300,000	2,300,000	-	100%
Transfers Subtotal	2,300,000	2,300,000	-	100%

TOTAL Revenue and Transfers	\$ 10,043,190	\$ 10,341,800	\$ 298,610	103%
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Operating and Capital Expenditures	Budgeted Amount	Projected Annual	Remaining	% of Budget YTD
Operating Expenditures				
Overhead Allocation - 00001	\$ 394,170	\$ 394,170	\$ -	100%
Operating Expenditures Subtotal	394,170	394,170	-	100%
Capital Expenditures				
Housing Administration Fund - 23000	334,990	334,990	-	100%
Benedict Commons - 23100	14,390	14,390	-	100%
Annie Mitchell Housing - 23120	-	130,000	(130,000)	N/A
Burlingame AH - 23121	-	209,310	(209,310)	N/A
Housing Development Misc. - 23140	150,000	150,000	-	100%
Burlingame Lot Subsidy - 23150	605,350	662,130	(56,780)	109%
Burlingame Housing Phase II - 23700	2,800,000	3,951,880	(1,151,880)	141%
Rental Property Maintenance - 55110	33,600	33,600	-	100%
910 West Hallam St #11 Purchase - 94138	-	82,220	(82,220)	N/A
127 Free Silver Purchase for Resale - 88001	-	173,000	(173,000)	N/A
Capital Expenditures Subtotal	3,938,330	5,741,520	(1,803,190)	146%
Transfers				
General Transfer to Wheeler Loan Repayment - 95120	5,703,130	5,703,130	-	100%
General Transfer to Truscott - 95491	742,620	742,620	-	100%
Transfer to Parks Fund for Food Tax Refund - 44321	14,270	14,270	-	100%
Transfer Subtotal	6,460,020	6,460,020	-	100%

TOTAL Expenditures and Transfers	\$ 10,792,520	\$ 12,595,710	\$ (1,803,190)	117%
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GAAP Adjustment				
Interfund Loan Principal Payments	5,452,320	5,452,320	-	100%

Net Change in Fund Balance	\$ 4,702,990	\$ 3,198,410		
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Fund Balance Summary	Budget	Actual
Estimated Beginning Fund Balance (Unaudited)	\$ (1,496,000)	\$ (1,496,000)
2010 Over (Short)	4,702,990	3,198,410
Fund Balance as of the end of First Quarter 2010	\$ 3,206,990	\$ 1,702,410

**151 - Early Childhood Education Fund
First Quarter 2010**

Revenues	Budgeted Amount	Projected Annual	Remaining	% of Budget YTD
Current Revenues				
State Grant - 62200	\$ 171,790	\$ 171,790	\$ -	100%
Colo Trust Grant Planning - 62281	50,000	50,000	-	100%
Investment Interest - 67010	-	10,000	10,000	N/A
Contributions - 68000	140,640	140,640	-	100%
Other Misc Revenues - 69000	97,040	97,040	-	100%
TOTAL Revenue	\$ 459,470	\$ 469,470	\$ 10,000	102%

Operating and Capital Expenditures	Budgeted Amount	Projected Annual	Remaining	% of Budget YTD
Operating Expenditures				
Early Childhood Education Initiative - 24300	\$ 197,880	\$ 197,880	\$ -	100%
QI Grant Contribution - 26100	70,000	70,000	-	100%
QI Grant Contribution - 26200	167,950	167,950	-	100%
TOTAL Expenditures	\$ 435,830	\$ 435,830	\$ -	100%

Fund Balance Summary	Budget	Actual
Estimated Beginning Fund Balance (Unaudited)	\$ 406,374	\$ 406,374
2010 Over (Short)	23,640	33,640
Fund Balance as of the end of First Quarter 2010	\$ 430,014	\$ 440,014

**152 Kids First Fund
First Quarter 2010**

Revenues and Transfers	Budgeted Amount	Projected Annual	Remaining	% of Budget YTD
Current Revenues				
Investment Interest - 67010	\$ 105,030	\$ 105,030	\$ -	100%
.55% Day Care Portion/Sales Tax - 60230, 60610	1,077,580	1,131,400	53,820	105%
Miscellaneous Grants - 62280	11,000	31,000	20,000	282%
Reimbursements - 66000	190,950	190,950	-	100%
Refund of Expenditures - 67500	40,610	40,610	-	100%
Contributions/ Private Party - 68000	-	310	310	N/A
TOTAL Revenue and Transfers	\$ 1,425,170	\$ 1,499,300	\$ 74,130	105%

Operating and Capital Expenditures	Budgeted Amount	Projected Annual	Remaining	% of Budget YTD
Operating Expenditures				
Overhead Allocations - 00001	\$ 118,490	\$ 118,490	\$ -	100%
Child Care Administration - 24000, 24300	437,760	443,760	(6,000)	101%
Daycare - Childcare Contributions - 24100	846,710	927,210	(80,500)	110%
Yellow Brick Operations - 24210	159,000	159,000	-	100%
Operating Expenditures Subtotal	1,561,960	1,648,460	(86,500)	106%
Capital Expenditures				
Yellow Brick Re - Roof - 81022	-	40,190	(40,190)	N/A
Burlingame Childcare - 81136	-	7,270	(7,270)	N/A
RCX Automation - McKinstry - 94207	-	17,650	(17,650)	N/A
Lighting Yellow Brick - McKinstry - 94208	-	6,750	(6,750)	N/A
Capital Expenditures Subtotal	-	71,860	(71,860)	N/A
Transfers				
Transfer to Parks Fund for Food Tax Refund - 44321	16,280	16,280	-	100%
Employee Housing Fund Contribution - 95505	17,440	17,440	-	100%
Transfers Subtotal	33,720	33,720	-	100%
TOTAL Expenditures	\$ 1,595,680	\$ 1,754,040	\$ (158,360)	110%

Fund Balance Summary	Budget	Actual
Estimated Beginning Fund Balance (Unaudited)	\$ 3,932,195	\$ 3,932,195
2010 Over (Short)	(170,510)	(254,740)
Fund Balance as of the end of First Quarter 2010	\$ 3,761,685	\$ 3,677,455

**160 - Stormwater Fund
First Quarter 2010**

Revenues	Budgeted Amount	Projected Annual	Remaining	% of Budget YTD
Current Revenues				
Property Taxes - 60010	\$ 834,030	\$ 834,030	\$ -	100%
Development Fees - Stormwater - 63052	447,200	120,000	(327,200)	27%
Investment Interest - 67010	45,030	45,030	-	100%
TOTAL Revenue	\$ 1,326,260	\$ 999,060	\$ (327,200)	75%

Operating and Capital Expenditures	Budgeted Amount	Projected Annual	Remaining	% of Budget YTD
Operating Expenditures				
Overhead and Year-end Calculations - 80800	\$ 132,500	\$ 132,500	\$ -	100%
Property Tax Collection Fees - 82990	17,140	17,140	-	100%
Parks Maintenance - Repair and Replacement - 16100	122,550	122,550	-	100%
Streets Maintenance - Repair and Replacement - 16200	171,770	171,770	-	100%
Plans Review/Inspection/Enforcement - 16300	193,490	193,490	-	100%
Operating Expenditures Subtotal	637,450	637,450	-	100%

Capital Expenditures				
Rio Grande Design - 81115	-	67,320	(67,320)	N/A
Drainage Criteria Manual - 81116	-	14,110	(14,110)	N/A
Jenny Adair Constructed Wetlands - 82051	-	300,000	(300,000)	N/A
Stormwater Master Plan - Smug & Hunt Crk - 94112	200,000	200,000	-	100%
Francis St Stormwater Improvements - 94115	90,000	90,000	-	100%
Capital Expenditures Subtotal	290,000	671,430	(381,430)	232%

Transfers				
Employee Housing Fund Contribution - 95505	9,690	9,690	-	100%
Transfers Subtotal	9,690	9,690	-	100%

TOTAL Expenditures	\$ 937,140	\$ 1,318,570	\$ (381,430)	141%
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Fund Balance Summary	Budget	Actual
Estimated Beginning Fund Balance (Unaudited)	\$ 1,931,807	\$ 1,931,807
2010 Over (Short)	389,120	(319,510)
Fund Balance as of the end of First Quarter 2010	\$ 2,320,927	\$ 1,612,297

250 - Debt Service Fund
First Quarter 2010

Revenues and Transfers	Budgeted Amount	Projected Annual	Remaining	% of Budget YTD
Current Revenues				
Lease Revenue - 31068	\$ 594,860	\$ 594,860	\$ -	100%
Revenues Subtotal	594,860	594,860	-	100%
Transfers				
Land Fund Transfer - 31055	853,140	822,250	(30,890)	96%
General Transfer 2005 Open Space Bonds - 31065	1,042,140	1,042,140	-	100%
General Transfer 2005 Open Space Bonds - 31066	840,900	840,900	-	100%
Transfers Subtotal	2,736,180	2,705,290	(30,890)	99%
TOTAL Revenue and Transfers	\$ 3,331,040	\$ 3,300,150	\$ (30,890)	99%

Operating and Capital Expenditures	Budgeted Amount	Projected Annual	Remaining	% of Budget YTD
Debt Service Payments				
2005 Sales Tax Revenue Refunding Bonds - 31065	\$ 1,042,140	\$ 1,042,140	\$ -	100%
2005B Sales Tax Rev Bonds - 31066	840,900	840,900	-	100%
2007 Isis Theatre COPS - 31068	595,860	595,860	-	100%
2009 Sales Tax Revenue Refunding Bonds - 31055	853,140	822,250	30,890	96%
TOTAL Expenditures	\$ 3,332,040	\$ 3,301,150	\$ 30,890	99%

Fund Balance Summary	Budget	Actual
Estimated Beginning Fund Balance (Unaudited)	\$ 187,439	\$ 187,439
2010 Over (Short)	(1,000)	(1,000)
Fund Balance as of the end of First Quarter 2010	\$ 186,439	\$ 186,439

340 - Parks and Open Space Capital Fund
First Quarter 2010

Revenues and Transfers	Budgeted Amount	Projected Annual	Remaining	% of Budget YTD
Current Revenues				
Colorado Lottery Revenue - 62350	\$ 63,050	\$ 63,050	\$ -	100%
Cozy Point Lease Revenue - 66137	25,000	25,000	-	100%
Investment Interest - 67010	-	35,000	35,000	N/A
Refund of Expenditure - 67501,67500	300,000	300,000	-	100%
Other Misc Revenues - 69000	-	500	500	N/A
Revenues Subtotal	388,050	423,550	35,500	109%
Transfers				
Transfers from Parks & Open Space - 95100	1,004,380	1,004,380	-	100%
Transfers Subtotal	1,004,380	1,004,380	-	100%
				0%
TOTAL Revenue and Transfers	\$ 1,392,430	\$ 1,427,930	\$ 35,500	103%

Operating and Capital Expenditures	Budgeted Amount	Projected Annual	Remaining	% of Budget YTD
Operating Expenditures				
Parks Administration - 55000	\$ 191,660	\$ 191,660	\$ -	100%
Youth Conservation Corps. - 55010	13,500	13,500	-	100%
Operating Expenditures Subtotal	205,160	205,160	-	100%

Capital Expenditures				
Tree Program - 81012	25,000	25,000	-	100%
Wetlands - 81013	23,140	23,140	-	100%
Cozy Point - 81014	25,000	25,000	-	100%
Mall Bricks - 81015	15,000	15,000	-	100%
Building Capital Maintenance - 81016	24,000	24,000	-	100%
Ball field Maintenance - 81019	15,000	15,000	-	100%
Mall Furniture - 81072	16,000	16,000	-	100%
Triangle Park - 81096	-	26,460	(26,460)	N/A
Deer Creek Interpretation Trail - 81155	-	33,850	(33,850)	N/A
East of Aspen Trail Phase II - 81156	55,000	1,061,090	(1,006,090)	1,929%
No Problem Joe Trail - 81157	-	49,500	(49,500)	N/A
Lot C Neighborhood Park - 81161	-	16,290	(16,290)	N/A
Mountain Pine Beetle - 81164	5,000	5,000	-	100%
Ped Trail Development - 82004	23,000	30,040	(7,040)	131%
Nordic Trail Development - 82006	15,000	23,220	(8,220)	155%
Misc Trail Overlays - 82008	40,000	53,570	(13,570)	134%
Smuggler MTN Restoration - 82099	-	175,000	(175,000)	N/A
Declined Large Tree Removal - 82125	15,000	15,000	-	100%
Flower Fence Replacement - 82126	10,000	10,000	-	100%
Trash Can Replacement - 82127	10,000	20,000	(10,000)	200%
General Park Improvements - 83009	10,000	12,310	(2,310)	123%
Computer Irrigation System - 83010	12,000	12,000	-	100%
Trailers - 83044	-	15,000	(15,000)	N/A
City County Phone System - 83060	-	2,530	(2,530)	N/A
Hallam/Bleeker Sidewalks - 88299	-	45,800	(45,800)	N/A
Picnic Table Replacement - 94037	12,000	12,000	-	100%
Infield Renovation - 94043	5,000	5,000	-	100%
ABC Trail Improvements - 94046	40,000	40,000	-	100%
Galena St Mall Stormwater Improvement - 94048	20,000	20,000	-	100%
Newbury Park Wall Replacement - 94055	25,000	25,000	-	100%
DEPP Outlets Replacement - 94063	10,000	10,000	-	100%
Marolt Nordic Trail Improvements - 94089	10,000	10,000	-	100%
City Ditch System Maintenance - 94093	5,000	5,000	-	100%
Herron Park - 94096	15,000	15,000	-	100%
Smuggler Mountain Open Space Management - 94114	15,000	15,000	-	100%
Core Network City - 94156	250	250	-	100%
Phone System City - 94159	4,520	4,520	-	100%
Cozy Point Brush Creek Restoration Proj - 94169	45,000	45,000	-	100%
Entrance to Aspen Landscaping Project - 94170	100,000	100,000	-	100%
Fleet Parks Department - 94185	12,000	12,000	-	100%
Compressor Parks Departments - 94188	12,000	12,000	-	100%
Computer Peripherals City - 94197	1,500	1,500	-	100%
Lighting Parks - McKinstry - 94204	-	12,700	(12,700)	N/A
Capital Payroll - Parks - 94228	506,860	506,860	-	100%
Nordic Snowmobile - 94230	10,000	10,000	-	100%
Capital Expenditures Subtotal	1,187,270	2,611,630	(1,424,360)	220%

TOTAL Expenditures	\$ 1,392,430	\$ 2,816,790	\$ (1,424,360)	202%
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Fund Balance Summary	Budget	Actual
Estimated Beginning Fund Balance (Unaudited)	\$ 1,566,535	\$ 1,566,535
2010 Over (Short)	-	(1,388,860)
Fund Balance as of the end of First Quarter 2010	\$ 1,566,535	\$ 177,675

**421 - Water Utility Fund
First Quarter 2010**

Revenues and Transfers	Budgeted Amount	Projected Annual	Remaining	% of Budget YTD
Current Revenues				
Meter Sales - 63390	\$ 16,240	\$ 30,000	\$ 13,760	185%
Other Water Inv. Sales - 63400	2,720	10,000	7,280	368%
Water Service Revenue - 63600 :63615	3,997,130	3,997,130	-	100%
Wholesale Water Sales - 63630	180,090	180,090	-	100%
Raw Water Sales - 63631	94,600	140,000	45,400	148%
Connect & Disconnect Charge - 63650	2,280	4,000	1,720	175%
Utility Hookup Charge/Water Department - 63680	10,000	10,000	-	100%
Lease Revenue - 66000	6,000	6,000	-	100%
Investment Interest - 67010	195,770	280,000	84,230	143%
Refunds - 67000	97,560	97,560	-	100%
Misc. Revenues - 69000	740	2,510	1,770	339%
Tap Fees - 99000	650,000	400,000	(250,000)	62%
Revenues Subtotal	5,253,130	5,157,290	(95,840)	98%
Transfers				
General Transfers from Electric - 95431	298,490	298,490	-	100%
Global Warming Transfer from General Fund	114,440	114,440	-	100%
Transfers Subtotal	412,930	412,930	-	100%
TOTAL Revenue and Transfers	\$ 5,666,060	\$ 5,570,220	\$ (95,840)	98%

Operating and Capital Expenses	Budgeted Amount	Projected Annual	Remaining	% of Budget YTD
Operating Expenses				
Overhead Allocation - 00001	\$ 628,430	\$ 628,430	\$ -	100%
Water Department Administration - 43000	607,260	607,260	-	100%
Treatment and Supply - 43300	786,950	786,950	-	100%
Water TTD Distribution Operations - 43400	665,840	665,840	-	100%
Global Warming - 43500	318,780	318,780	-	100%
Efficiency Programs - 43600	92,650	92,650	-	100%
Utility Billing - 43700	604,060	604,060	-	100%
Water System MATL - 43900	70,000	70,000	-	100%
Operating Expenses Subtotal	3,773,970	3,773,970	-	100%

Capital Expenses				
Site Improvements - 44101	-	1,400	(1,400)	N/A
East Treatment Plant - 44103	-	30,000	(30,000)	N/A
West Treatment Plant - 44104	-	80,000	(80,000)	N/A
Administration Building - 44105	-	137,870	(137,870)	N/A
Storage Building - 44107	-	5,210	(5,210)	N/A
Backwash Pond - 44108	-	4,290	(4,290)	N/A
Storage Shed - 44110	-	20,000	(20,000)	N/A
Leonard Thomas Reservoir - 44114	-	18,000	(18,000)	N/A
Hunter Creek Plant - 44202	-	2,270	(2,270)	N/A
Castle Creek Pipeline - 44405	-	6,500	(6,500)	N/A
Gauging Stations - 44407	-	10,000	(10,000)	N/A
Reclamation Project - 44408	276,090	323,260	(47,170)	117%
Photo Voltaic Project - 44415	150,000	300,000	(150,000)	200%
Raw Water Distribution - 44501	-	20,820	(20,820)	N/A
Mainline Replacement Program - 44601	-	225,000	(225,000)	N/A
Meter Replacement Program - 44603	-	24,900	(24,900)	N/A
Iselin Tieback Water Line Across Maroon - 44605	-	400,000	(400,000)	N/A
Highlands Upgrades and Interconnects - 44614	-	345,000	(345,000)	N/A
Maroon Creek Bridge Highway Crossing - 44615	-	342,680	(342,680)	N/A
Little Nell Well - 44901	-	35,220	(35,220)	N/A
Rio Grande Well - 44903	-	36,060	(36,060)	N/A
General Groundwater Facilities - 44907	-	28,680	(28,680)	N/A
Water Acquisitions - 45001	-	11,450	(11,450)	N/A
Network Systems - 82057	-	35,850	(35,850)	N/A
Core Network - 82088	-	1,105	(1,105)	N/A
Fleet - 83005	103,000	103,000	-	100%
Castle Creek Pipeline - 93909	17,000	17,000	-	100%
Maroon Creek Pipeline - 93910	17,000	17,000	-	100%
Raw Water Distribution Ditch Management - 93916	10,000	10,000	-	100%
Mainline Replacement - 93918	190,000	179,530	10,470	94%
Hydrant Replacement Program - 93921	25,000	25,000	-	100%
Smart Meter Program - 93928	25,000	25,000	-	100%
Mapping/GIS - 93944	20,000	20,000	-	100%
Ute Avenue Steel Line Replacement - 93958	25,000	25,000	-	100%
Pump Station - 93962	46,000	46,000	-	100%
Pressure Reducing Valves - 93968	14,000	14,000	-	100%
Gauging Stations - 93981	10,000	10,000	-	100%
Storage Tanks "A" - 93994	22,000	22,000	-	100%
Storage Tanks "B" - 93999	20,000	20,000	-	100%
Storage Tanks "C" - 94002	11,000	11,000	-	100%
General Groundwater Facilities - 94008	40,000	40,000	-	100%
Work Equip - Water Util Locating - 94016	10,000	10,000	-	100%
Office Equip - Copiers - 94020	10,000	10,000	-	100%
Site Improvement - Security and Access - 94022	30,000	30,000	-	100%
East Water Treatment Plant Improvements - 94033	31,000	31,000	-	100%
West Water Treatment Plant Improvements - 94034	32,000	32,000	-	100%
Administration Building - 94035	12,000	12,000	-	100%
Disinfection Building Maintenance - 94036	10,000	10,000	-	100%
Backwash Pond - 94042	10,000	10,000	-	100%
Clearwell Improvements - 94044	10,000	10,000	-	100%
Storage Shed - 94051	10,000	10,000	-	100%
Water Rights Activities - 94088	40,000	40,000	-	100%
Castle Creek Dam & Headgate - 94095	10,000	10,000	-	100%
Conservation Program - 94099	150,000	110,000	40,000	73%
Workgroup Applications City - 94149	48,880	48,880	-	100%
Core Network City - 94156	920	920	-	100%
Phone System City - 94159	6,140	6,140	-	100%
Computer Peripherals City - 94197	3,000	3,000	-	100%
Lighting Water - McKinstry - 94209	-	18,200	(18,200)	N/A
Low Profile Tank Covers - McKinstry - 94210	-	538,500	(538,500)	N/A
Capital Expenses Subtotal	1,445,030	3,970,735	(2,525,705)	275%

Transfers				
General Transfers - 00000	1,000,000	1,000,000	-	100%
Transfer to Renewable Energy for Capital Projects - 00000	-	126,730	(126,730)	N/A
Transfer to Parks for new STRR 2005 Bonds - 95.31065	150,000	150,000	-	100%
Employee Housing Fund Contribution - 95505	65,900	65,900	-	100%
Transfers Subtotal	1,215,900	1,342,630	(126,730)	110%
TOTAL Expenses and Transfers	\$ 6,434,900	\$ 9,087,335	\$ (2,652,435)	141%

Fund Balance Summary	Budget	Actual
Estimated Beginning Fund Balance (Unaudited)	\$ 9,974,691	\$ 9,974,691
2010 Over (Short)	(768,840)	(3,517,115)
Fund Balance as of the end of First Quarter 2010	\$ 9,205,851	\$ 6,457,576

**431 - Electric Utility Fund
First Quarter 2010**

Revenues	Budgeted Amount	Projected Annual	Remaining	% of Budget YTD
Current Revenues				
Transformer Sales - 63380	\$ 5,070	\$ 5,070	\$ -	100%
Electric Utility Service Fees - 63600:63611	6,829,550	6,829,550	-	100%
Connect & Disconnect Charge - 63650	1,650	1,650	-	100%
Investment Interest - 67010	22,240	50,000	27,760	225%
Refunds - 67000	5,200	200,690	195,490	3,859%
Misc. Revenue - 69000	14,820	14,820	-	100%
Energy Star Program - 62500	-	3,900	3,900	N/A
TOTAL Revenue	\$ 6,878,530	\$ 7,105,680	\$ 227,150	103%

Operating and Capital Expenses	Budgeted Amount	Projected Annual	Remaining	% of Budget YTD
Operating Expenses				
Overhead Allocation - 00001	\$ 247,220	\$ 247,220	\$ -	100%
Electric Department Administration - 45000	481,690	481,690	-	100%
Purchased Power - 45200	3,313,020	3,313,020	-	100%
Electric System Maintenance - 45500	212,060	212,060	-	100%
Public Street Lighting - 45600	108,280	108,280	-	100%
Operating Expenses Subtotal	4,362,270	4,362,270	-	100%

Capital Expenses				
Utility Business Plan - 44413	-	2,300	(2,300)	N/A
Expand Electrical Storage Building - 46103	-	11,280	(11,280)	N/A
Golf Course East Distribution System - 46203	-	629,680	(629,680)	N/A
ACSD Distribution System - 46206	-	109,790	(109,790)	N/A
ARC Distribution System - 46207	224,000	314,980	(90,980)	141%
Sub Station Distribution System - 46209	100,000	105,280	(5,280)	105%
Meter Replacement - 46401	-	30,830	(30,830)	N/A
Maroon Creek Bridge Conduit Project - 46402	-	161,000	(161,000)	N/A
System Telemetry - 46405	-	50,000	(50,000)	N/A
Conservation Program - 46407	-	91,660	(91,660)	N/A
Global Warming Capital Project - 46409	-	195,490	(195,490)	N/A
Employee On Call Housing - 81165	-	180,000	(180,000)	N/A
Fleet - 83005	22,500	22,500	-	100%
Plug-in Hybrid Program - 93904	40,000	40,000	-	100%
Streets Conduit Program - 93905	15,000	15,000	-	100%
Energy Conservation - 93907	150,000	150,000	-	100%
Core Network City - 94156	250	250	-	100%
Phone System City - 94159	900	900	-	100%
Energy Conservation - CORE - 94165	30,000	30,000	-	100%
Street Light Replacement and Repair - 94166	90,000	90,000	-	100%
Electric Admin Building Bi-Annual Maint - 94175	10,000	10,000	-	100%
Second Feed - 94182	58,000	58,000	-	100%
Smart Meter Replacement - 94201	20,000	20,000	-	100%
Electric System Telemetry - 94203	10,000	10,000	-	100%
Transformer Additions and Replacement - 94205	110,000	110,000	-	100%
Lighting Audit Electric - McKinstry - 94211	-	38,750	(38,750)	N/A
Capital Expenses Subtotal	880,650	2,477,690	(1,597,040)	281%

Transfers				
General Transfers - 00000	1,277,850	1,277,850	-	100%
Global Warming Transfer to Water Utility Fund - 43500	114,440	114,440	-	100%
Employee Housing Fund Contribution - 95505	16,920	16,920	-	100%
Transfers Subtotal	1,409,210	1,409,210	-	100%

TOTAL Expenses and Transfers	\$ 6,652,130	\$ 8,249,170	\$ (1,597,040)	124%
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Fund Balance Summary	Budget	Actual
Estimated Beginning Fund Balance (Unaudited)	\$ 2,376,476	\$ 2,376,476
2010 Over (Short)	226,400	(1,143,490)
Fund Balance as of the end of First Quarter 2010	\$ 2,602,876	\$ 1,232,986

**444 - Renewable Energy Fund
First Quarter 2010**

Revenues and Transfers	Budgeted Amount	Projected Annual	Remaining	% of Budget YTD
Current Revenues				
Commercial Power Sale - 63600	\$ 422,420	\$ 422,420	\$ -	100%
Maroon Creek Commercial Power Sale - 63625	133,320	133,320	-	100%
Micro Turbine Revenue - 63666	3,000	3,000	-	100%
General Canary Tag Sales - 64503	10,000	10,000	-	100%
Investment interest - 67010	8,730	150,000	141,270	1,718%
Revenues Subtotal	577,470	718,740	141,270	124%
Transfers				
Electric Fund Capital Projects - 95421	537,000	663,730	126,730	124%
Transfers Subtotal	537,000	663,730	126,730	124%
TOTAL Revenue and Transfers	\$ 1,114,470	\$ 1,382,470	\$ 268,000	124%

Operating and Capital Expenses	Budgeted Amount	Projected Annual	Remaining	% of Budget YTD
Operating Expenses				
Overhead Allocations - 00001	\$ 52,180	\$ 52,180	\$ -	100%
Renewable Energy Administration - 32250	82,270	82,270	-	100%
Ruedi Hydroelectric Service - 32300	280,420	280,420	-	100%
Maroon Creek Hydroelectric Service - 32500	98,650	98,650	-	100%
Castle Creek Hydroelectric Service - 32600	51,230	51,230	-	100%
Operating Expenses Subtotal	564,750	564,750	-	100%
Capital Expenses				
System Telemetry - 43503	-	10,000	(10,000)	N/A
Ruedi Maintenance - 43504	-	173,160	(173,160)	N/A
Ruedi Site Improvements - 43505	-	33,590	(33,590)	N/A
Maroon Creek Hydroelectric Facility - 43560	-	63,490	(63,490)	N/A
Castle Creek Hydroelectric Facility - 43570-43573	-	3,940,170	(3,940,170)	N/A
Castle Creek Pipeline Hydraulic - 43574	-	400,000	(400,000)	N/A
Geo Exchange - 43575	-	44,610	(44,610)	N/A
Geothermal - 43576	-	483,100	(483,100)	N/A
Micro Turbines - 43579	-	91,720	(91,720)	N/A
Ground Source Heat Pumps - 43580	22,000	57,380	(35,380)	261%
System Telemetry for Hydros - 94178	10,000	10,000	-	100%
Ruedi Hydro Facility Improvements - 94179	50,000	50,000	-	100%
Castle Creek Hydro - 94213	17,000	17,000	-	100%
Maroon Creek Hydro Facility - 94216	17,000	17,000	-	100%
Maroon Creek Micro Turbine/Facility - 94217	225,000	225,000	-	100%
Ruedi Hydro Site Improvements - 94237	10,000	10,000	-	100%
Capital Expenses Subtotal	351,000	5,626,220	(5,275,220)	1,603%
Transfers				
Employee Housing Fund Contribution - 95505	6,110	6,110	-	100%
Ruedi Maintenance - 43504	359,320	359,320	-	100%
Transfers Subtotal	365,430	365,430	-	100%
TOTAL Expenses and Transfers	\$ 1,281,180	\$ 6,556,400	\$ (5,275,220)	512%

Fund Balance Summary	Budget	Actual
Estimated Beginning Fund Balance (Unaudited)	\$ 5,505,510	\$ 5,505,510
2010 Over (Short)	(166,710)	(5,173,930)
Fund Balance as of the end of First Quarter 2010	\$ 5,338,800	\$ 331,580

**451 - Parking Fund
First Quarter 2010**

Revenues	Budgeted Amount	Projected Annual	Remaining	% of Budget YTD
Current Revenues				
Parking Fees - 63000	\$ 1,998,190	\$ 1,998,190	\$ -	100%
Parking Tickets and Fines - 65000	612,500	612,500	-	100%
Lease Income - 66000	99,370	99,370	-	100%
Refund of Expenditure - 67500	-	500	500	N/A
Investment Interest - 67010	48,010	48,010	-	100%
Miscellaneous Revenue - 69000	-	800	800	N/A
Sale of Fixed Assets - 92000	9,000	9,000	-	100%
Revenues Subtotal	2,767,070	2,768,370	1,300	100%
Transfers				
Transfers From Other Funds - 95000	80,000	80,000	-	100%
Transfers Subtotal	80,000	80,000	-	100%
TOTAL Revenue	\$ 2,847,070	\$ 2,848,370	\$ 1,300	100%

Operating and Capital Expenses	Budgeted Amount	Projected Annual	Remaining	% of Budget YTD
Operating Expenses				
Parking Control Operations - 32000	\$ 1,306,900	\$ 1,306,900	\$ -	100%
Parking Garage Operations - 54000	446,110	446,110	-	100%
Overhead Allocations - 00001	372,790	372,790	-	100%
Operating Expenses Subtotal	2,125,800	2,125,800	-	100%
Capital Expenses				
Major Maintenance - 81076	20,000	20,000	-	100%
Plaza Replacement - 81153	220,000	262,640	(42,640)	119%
Pay and Display Meters - 83077	214,000	213,000	1,000	100%
Fleet - 83005	26,000	26,000	-	100%
Revenue Control Equipment - 94060	300,000	357,670	(57,670)	119%
Workgroup Applications City - 94149	1,200	1,200	-	100%
Core Network City - 94156	500	500	-	100%
Phone System City - 94159	3,080	3,080	-	100%
Computer Peripherals City - 94197	3,000	3,000	-	100%
Lighting Parking - McKinstry - 94212	-	56,400	(56,400)	N/A
Capital Expenses Subtotal	787,780	943,490	(155,710)	120%
Transfers				
Transportaion Subsidy to Parking Fund - 95141	440,000	440,000	-	100%
Employee Housing Fund Contribution - 95505	31,810	31,810	-	100%
Transfer Subtotal	471,810	471,810	-	100%
TOTAL Expenses and Transfers	\$ 3,385,390	\$ 3,541,100	\$ (155,710)	105%

Estimated Fund Balance Summary	Budget	Actual
Estimated Beginning Fund Balance (Unaudited)	\$ 2,714,208	\$ 2,714,208
2010 Over (Short)	(538,320)	(692,730)
Fund Balance as of the end of First Quarter 2010	\$ 2,175,888	\$ 2,021,478

**471 - Golf Course Fund
First Quarter 2010**

Revenues	Budgeted Amount	Projected Annual	Remaining	% of Budget YTD
Current Revenues				
Green Fees - 64000	\$ 1,355,000	\$ 1,355,000	-	100%
Retail Sales - 64110	120,000	120,000	-	100%
Lease Revenue - 66000	36,480	36,480	-	100%
Investment Interest - 67010	3,300	3,300	-	100%
Misc. Revenue - 67500,68015,69000	500	2,000	1,500	400%
Revenues Subtotal	1,515,280	1,516,780	1,500	100%
Transfers				
2005 Sales Tax Rev. Transfer from Parks Fund - 95100	140,400	140,400	-	100%
Transfers Subtotal	140,400	140,400	-	100%
TOTAL Revenue	\$ 1,655,680	\$ 1,657,180	\$ 1,500	100%

Operating and Capital Expenses	Budgeted Amount	Projected Annual	Remaining	% of Budget YTD
Operating Expenses				
Overhead Allocations - 00001	\$ 151,200	\$ 151,200	\$ -	100%
Marketing - 71050	33,930	33,930	-	100%
Golf Course Administration - 73000	212,830	212,830	-	100%
Vehicle & Equipment Operations - 73100	71,390	71,390	-	100%
Building Maintenance - 73200	88,110	88,110	-	100%
Course Maintenance - 73300	445,920	445,920	-	100%
Golf Pro shop - 73400	414,670	477,800	(63,130)	115%
2005 Sales Tax Rev. Bonds Debt Service - 31065	135,460	135,460	-	100%
Operating Expenses Subtotal	1,553,510	1,616,640	(63,130)	104%
Capital Expenses				
Fleet - 83005	-	55,960	(55,960)	N/A
Golf Course Improvements - 94136	1,950	1,950	-	100%
Workgroup Applications City - 94149	14,600	14,600	-	100%
Core Network City - 94156	500	500	-	100%
Phone System City - 94159	1,450	1,450	-	100%
Golf Carts and Equipment - 94161	-	9,130	(9,130)	N/A
Computer Peripherals City - 94197	1,500	1,500	-	100%
Lighting Vending Misers Golf - McKinstry - 94218	-	4,050	(4,050)	N/A
Capital Expenses Subtotal	20,000	89,140	(69,140)	446%
Transfers				
City Employee Housing Fund Transfer - 95505	14,200	14,200	-	100%
Transfers Subtotal	14,200	14,200	-	100%
TOTAL Expenses and Transfers	\$ 1,587,710	\$ 1,719,980	\$ (132,270)	108%

Fund Balance Summary	Budget	Actual
Estimated Beginning Fund Balance (Unaudited)	\$ 282,849	\$ 282,849
2010 Over (Short)	67,970	(62,800)
Fund Balance as of the end of First Quarter 2010	\$ 350,819	\$ 220,049

**491 - Truscott Housing Fund
First Quarter 2010**

Revenues and Transfers	Budgeted Amount	Projected Annual	Remaining	% of Budget YTD
Current Revenues				
Rental Income All Categories - 66000	\$ 1,000,000	\$ 1,000,000	\$ -	100%
Interest Income - Nonoperating Items - 67010	23,690	23,690	-	100%
Misc. Income - 67500,69000	38,000	38,000	-	100%
Revenues Subtotal	1,061,690	1,061,690	-	100%
Transfers				
Transfers From Other Funds - 95150	742,620	742,620	-	100%
Transfers Subtotal	742,620	742,620	-	100%
TOTAL Revenue and Transfers	\$ 1,804,310	\$ 1,804,310	\$ -	100%

Operating and Capital Expenses	Budgeted Amount	Projected Annual	Remaining	% of Budget YTD
Operating Expenses				
Overhead & Yr. End Allocations - 00001	\$ 54,210	\$ 54,210	\$ -	100%
Management - 45030	72,790	102,800	(30,010)	141%
Maint., Util. & Other Gen.Exp. - 45005, 45042:45046	438,600	438,600	-	100%
2009 Refunding GO Bonds - 31058	742,620	710,300	32,320	96%
Operating Expenses Subtotal	1,308,220	1,305,910	2,310	100%
Capital Expenses				
Truscott Master Plan - 81145	-	100,000	(100,000)	N/A
Appliance Replacement - 82112	-	18,010	(18,010)	N/A
Trash Compactor - 82113	-	25,900	(25,900)	N/A
100 Building Door Replacement - 82117	-	1,030	(1,030)	N/A
Energy Efficiency - 82061	-	8,000	(8,000)	N/A
Video Surveillance - 81202	-	15,000	(15,000)	N/A
Truscott 100 Deck Support - 94219	30,000	30,000	-	100%
Truscott 400-1000 Plumbing Repairs - 94220	10,000	10,000	-	100%
Truscott Cement Stair Renovations - 94221	100,000	100,000	-	100%
Truscott 100 Wood Shake Replacement - 94223	25,000	25,000	-	100%
Truscott Laundry Hot Water Heater Replace - 94225	15,000	15,000	-	100%
Truscott Exterior Painting - 94226	20,000	20,000	-	100%
Capital Expenses Subtotal	200,000	367,940	(167,940)	184%
Transfers				
Employee Housing Fund Contribution - 95505	4,780	4,780	-	100%
Transfers Subtotal	4,780	4,780	-	100%
TOTAL Expenses and Transfers	\$ 1,513,000	\$ 1,678,630	\$ (165,630)	111%

Fund Balance Summary	Budget	Actual
Estimated Beginning Fund Balance (Unaudited)	\$ 1,072,098	\$ 1,072,098
2010 Over (Short)	291,310	125,680
Fund Balance as of the end of First Quarter 2010	\$ 1,363,408	\$ 1,197,778

**492 - Marolt Housing Fund
First Quarter 2010**

Revenues and Transfers	Budgeted Amount	Projected Annual	Remaining	% of Budget YTD
Current Revenues				
Rental Income All Categories - 66000	\$ 1,169,340	\$ 650,000	\$ (519,340)	56%
Investment Interest - 45046 & 00000.67010	35,870	35,870	-	100%
Laundry Income - Operating Receipts - 69060	16,000	8,000	(8,000)	50%
Misc. Revenues - 69000	15,000	15,000	-	100%
TOTAL Revenue	\$ 1,236,210	\$ 708,870	\$ (527,340)	57%

Operating and Capital Expenses	Budgeted Amount	Projected Annual	Remaining	% of Budget YTD
Operating Expenses				
Overhead & Yr. End Allocations - 00001	\$ 54,340	\$ 54,340	\$ -	100%
Maintenance - 45005	67,840	64,640	3,200	95%
Management - 45030	82,890	78,090	4,800	94%
Utilities & Other Services - 45041	179,970	90,000	89,970	50%
Housing Department Maintenance - 45043	95,790	73,290	22,500	77%
Housing Department General Expenses - 45044	24,460	16,960	7,500	69%
Administration Fee - 45045	58,820	30,920	27,900	53%
2003 GO Refunding Bonds - 31062	435,500	435,500	-	100%
Operating Expenses Subtotal	999,610	843,740	155,870	84%
Capital Expenses				
Marolt Ranch Employee House Asset Mgt - 94081	117,000	91,000	26,000	78%
Capital Expenses Subtotal	117,000	91,000	26,000	78%
Transfers				
Employee Housing Fund Contribution - 95505	5,060	5,060	-	100%
Transfers Subtotal	5,060	5,060	-	100%
TOTAL Expenses and Transfers	\$ 1,121,670	\$ 939,800	\$ 181,870	84%

Fund Balance Summary	Budget	Actual
Estimated Beginning Fund Balance (Unaudited)	\$ 1,005,116	\$ 1,005,116
2010 Over (Short)	114,540	(230,930)
Fund Balance as of the end of First Quarter 2010	\$ 1,119,656	\$ 774,186

**501 - Employee Health Insurance Fund
First Quarter 2010**

Revenues	Budgeted Amount	Projected Annual	Remaining	% of Budget YTD
Current Revenues				
Retired Employees Contributions - 65310	\$ 3,950	\$ 3,950	\$ -	100%
City & Employee Contributions - 65308	3,875,340	3,700,000	(175,340)	95%
Investment Interest - 67010	25,000	25,000	-	100%
Refund of Expenditures - 67500	400,000	400,000	-	100%
TOTAL Revenue	\$ 4,304,290	\$ 4,128,950	\$ (175,340)	96%

Operating and Capital Expenses	Budgeted Amount	Projected Annual	Remaining	% of Budget YTD
Operating Expenses				
Preventive Health Care Consulting - 51050	\$ 62,080	\$ 62,080	\$ -	100%
Self Insurance Items - 50151	673,000	692,000	(19,000)	103%
Operating Expenses Subtotal	735,080	754,080	(19,000)	103%
Claims Paid RCI	4,000,000	3,800,000	200,000	95%
TOTAL Expenses	\$ 4,735,080	\$ 4,554,080	\$ 181,000	96%

Fund Balance Summary	Budget	Actual
Estimated Beginning Fund Balance (Unaudited)	\$ 472,824	\$ 472,824
2010 Over (Short)	(430,790)	(425,130)
Fund Balance as of the end of First Quarter 2010	\$ 42,034	\$ 47,694

**505 - Employee Housing Fund
First Quarter 2010**

Revenues and Transfers	Budgeted Amount	Projected Annual	Remaining	% of Budget YTD
Current Revenues				
Lease Revenue - 66121:66129	\$ 105,890	\$ 105,890	\$ -	100%
Investment Interest - 67010	60,950	60,950	-	100%
Refund of Expenditure - 67500	-	1,000	1,000	N/A
Sales of Employee Housing Units - 46501	-	236,200	236,200	N/A
Revenues Subtotal	166,840	404,040	237,200	242%
Transfers				
Contribution from General Fund - 95001	120,000	120,000	-	100%
Contribution from Parks - 95100	65,260	65,260	-	100%
Contribution from Wheeler - 95120	38,170	38,170	-	100%
Contribution from Transportation - 95141	4,000	4,000	-	100%
Contribution from Kids First - 95152	9,690	9,690	-	100%
Contribution from Stormwater - 95160	17,440	17,440	-	100%
Contribution from Water - 95421	65,900	65,900	-	100%
Contribution from Electric - 95431	16,920	16,920	-	100%
Contribution from Hydroelectric - 95444	6,110	6,110	-	100%
Contribution from Parking - 95451	31,810	31,810	-	100%
Contribution from Golf - 95471	14,200	14,200	-	100%
Contribution from Truscott - 95491	4,780	4,780	-	100%
Contribution from Marolt - 95492	5,060	5,060	-	100%
Transfers Subtotal	399,340	399,340	-	100%
TOTAL Revenue and Transfers	\$ 566,180	\$ 803,380	\$ 237,200	142%

Operating and Capital Expenses	Budgeted Amount	Projected Annual	Remaining	% of Budget YTD
Operating Expenses				
Materials and Supplies - 55110	\$ 116,820	\$ 116,820	\$ -	100%
Operating Expenses Subtotal	116,820	116,820	-	100%
Capital Expenses				
Items for Resale - Housing Units - 46501	-	407,400	(407,400)	N/A
Capital Design AABC- 82054	-	8,420	(8,420)	N/A
Marolt House Renovation - 81132	15,000	16,660	(1,660)	111%
Radon Remediation - 81191	10,000	10,000	-	100%
Water Place Furnace - 82132	21,000	25,000	(4,000)	119%
City Employee Housing Roof Repair - Own - 93998	20,000	20,000	-	100%
City Employee Housing Roof Repair - Rent - 94000	15,000	15,000	-	100%
Capital Emergency/Contingency Budget - 94006	25,000	25,000	-	100%
717 Cemetery Lane Remodel - 94107	100,000	100,000	-	100%
Capital Expenses Subtotal	206,000	627,480	(421,480)	305%
Transfers				
Burlingame Units Transfer - 95150	2,300,000	2,300,000	-	100%
Transfers Subtotal	2,300,000	2,300,000	-	100%
TOTAL Expenses	\$ 2,622,820	\$ 3,044,300	\$ (421,480)	116%

Fund Balance Summary	Budget	Actual
Estimated Beginning Fund Balance (Unaudited)	\$ 2,209,619	\$ 2,483,717
2010 Over (Short)	(2,056,640)	(2,240,920)
Fund Balance as of the end of First Quarter 2010	\$ 152,979	\$ 242,797

**620 - Housing Administration Fund
First Quarter 2010**

Revenues	Budgeted Amount	Projected Annual	Remaining	% of Budget YTD
Current Revenues				
Section 8 Assistance Revenue - Housing G&A - 62430	\$ 8,020	\$ 8,020	\$ -	100%
Land Use Review - 63340	3,500	2,500	(1,000)	71%
Administration Fees All Projects - 63000	190,010	190,010	-	100%
Sales Fees - 45015.63907:63909	115,000	225,000	110,000	196%
Rental Recertification Fees - 63917	15,500	15,500	-	100%
Investment Interest - 67010	32,410	32,410	-	100%
Reimbursement Tax Credit Personnel - 67550	178,520	178,520	-	100%
Subsidy Contribution/City - 68200	198,880	198,880	-	100%
Subsidy Contribution/Pitkin County - 68210	198,880	198,880	-	100%
Misc. Revenues - 67500,69000	6,000	6,000	-	100%
TOTAL Revenues	\$ 946,720	\$ 1,055,720	\$ 109,000	112%

Operating and Capital Expenditures	Budgeted Amount	Projected Annual	Remaining	% of Budget YTD
Operating Expenditures				
Overhead and Yr. End Allocations - 00001	\$ 84,650	\$ 84,650	\$ -	100%
Housing Administration - 45002	453,620	431,630	21,990	95%
Sales Department - 45015	100,120	100,120	-	100%
Housing/Qualifications - 45020	231,960	231,960	-	100%
Housing General Operating Expenses - 45044	117,600	117,600	-	100%
Aspen Country Inn/Maintenance - 45005	24,050	24,050	-	100%
Aspen Country Inn/Qualifications - 87.45020	7,870	7,870	-	100%
Aspen Country Inn/Management - 87.45030	10,940	10,940	-	100%
Truscott Phase II/Maintenance - 88.40005	50,110	50,110	-	100%
Truscott Phase II/Qualifications - 88.45020	41,300	41,300	-	100%
Truscott Phase II/Management - 88.45030	56,740	56,740	-	100%
Operating Expenditures Subtotal	1,178,960	1,156,970	21,990	98%
Capital Expenditures				
Phone System City - 94159	3,440	3,440	-	100%
Capital Expenditures Subtotal	3,440	3,440	-	100%
TOTAL Expenditures	\$ 1,182,400	\$ 1,160,410	\$ 21,990	98%

Fund Balance Summary	Budget	Actual
Estimated Beginning Fund Balance (Unaudited)	\$ 1,416,614	\$ 1,416,614
2010 Over (Short)	(235,680)	(104,690)
Fund Balance as of the end of First Quarter 2010	\$ 1,180,934	\$ 1,311,924

**622 - Smuggler Housing Fund
First Quarter 2010**

Revenues	Budgeted Amount	Projected Annual	Remaining	% of Budget YTD
Current Revenues				
Rental Income - 66160	\$ 57,500	\$ 57,500	\$ -	100%
Investment Interest & Income - 67000	6,910	6,910	-	100%
Misc Revenue - 67500,69000	-	100	100	N/A
Laundry Income - Operating Receipts - 69060	800	800	-	100%
TOTAL Revenue	\$ 65,210	\$ 65,310	\$ 100	100%

Operating and Capital Expenses	Budgeted Amount	Projected Annual	Remaining	% of Budget YTD
Operating Expenses				
Overhead and Yr. End Allocations - 00001	\$ 18,840	\$ 18,840	\$ -	100%
Maintenance - 45005	6,010	6,010	-	100%
Management - 45030	3,420	3,420	-	100%
Utilities - 45042	10,960	15,600	(4,640)	142%
Housing Department Maintenance - 45043	4,200	4,200	-	100%
Housing Department General Expenses - 45044	1,960	1,960	-	100%
Administration Fees - 45045	2,950	2,950	-	100%
Operating Expenses Subtotal	48,340	52,980	(4,640)	110%
Capital Expenses				
Radon Remediation - 81191	-	5,000	(5,000)	N/A
Smuggler Roof Replacement - 94232	80,000	80,000	-	100%
Smuggler Water Heater Replacement - 94233	10,000	10,000	-	100%
Smuggler Exterior Painting - 94234	40,000	40,000	-	100%
Smuggler Appliance Replacement - 94235	20,000	20,000	-	100%
Capital Expenses Subtotal	150,000	155,000	(5,000)	103%
TOTAL Expenses	\$ 198,340	\$ 207,980	\$ (9,640)	105%

Fund Balance Summary	Budget	Actual
Estimated Beginning Fund Balance (Unaudited)	\$ 271,726	\$ 271,726
2010 Over (Short)	(133,130)	(142,670)
Fund Balance as of the end of First Quarter 2010	\$ 138,596	\$ 129,056