

**City of Aspen
Second Quarter 2009**

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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 Second Quarter 2009.

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 Second Quarter 2009. 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 2009 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 97% of budgeted revenues and will spend an estimated 98% of the currently appropriated amount.

Revenues
Second Quarter 2009

Fund	Fund #	Annual Budget	Projected Annual	Remaining Budget	% Earned
Asset Management Plan	000	3,925,120	4,135,121	(210,001)	105%
General Fund	001	21,803,470	21,647,174	156,296	99%
Parks and Open Space	100	8,200,430	7,788,869	411,561	95%
Wheeler Opera House	120	7,432,840	7,278,062	154,778	98%
City Tourism Promotion	130	1,037,000	979,468	57,532	94%
Transportation	141	1,826,950	1,749,278	77,672	96%
Housing Development	150	9,344,400	7,989,434	1,354,966	85%
Early Childhood Education	151	459,470	476,019	(16,549)	104%
Kids First	152	1,672,930	1,687,472	(14,542)	101%
Stormwater	160	1,446,150	1,369,333	76,817	95%
Debt Service	250	3,344,850	3,344,850	-	100%
Parks and Open Space Capital	340	1,591,070	1,670,353	(79,283)	105%
Water Utility	421	6,275,330	5,746,458	528,872	92%
Electric Utility	431	6,636,020	6,319,859	316,161	95%
Renewable Energy	444	2,305,100	2,521,846	(216,746)	109%
Parking	451	4,335,040	3,787,189	547,851	87%
Golf Course	471	1,347,460	1,199,674	147,786	89%
Truscott Housing	491	1,809,590	1,839,543	(29,953)	102%
Marolt Housing	492	1,240,840	1,267,353	(26,513)	102%
Employee Health Insurance	501	3,648,880	4,090,433	(441,553)	112%
Employee Housing Fund	505	883,900	1,160,848	(276,948)	131%
Housing Administration	620	1,023,190	1,152,683	(129,493)	113%
Smuggler Housing	622	65,400	65,604	(204)	100%
Total		\$ 91,655,430	\$ 89,266,923	\$ 2,388,507	97%

Expenditures
Second Quarter 2009

Fund	Fund #	Annual Budget	Projected Annual	Remaining Budget	% Spent
Asset Management Plan	000	5,693,820	5,693,820	-	100%
General Fund	001	24,648,920	24,577,830	71,090	100%
Parks and Open Space	100	8,366,180	8,347,580	18,600	100%
Wheeler Opera House	120	4,521,570	4,534,591	(13,021)	100%
City Tourism Promotion	130	1,037,000	979,468	57,532	94%
Transportation	141	3,417,680	3,085,200	332,480	90%
Housing Development	150	8,147,190	8,552,350	(405,160)	105%
Early Childhood Education	151	439,740	439,768	(28)	100%
Kids First	152	2,227,480	2,227,575	(95)	100%
Stormwater	160	1,386,570	1,007,097	379,473	73%
Debt Service	250	3,342,630	3,342,630	-	100%
Parks and Open Space Capital	340	4,289,300	4,316,434	(27,134)	101%
Water Utility	421	9,873,740	9,874,718	(978)	100%
Electric Utility	431	8,336,130	8,336,130	-	100%
Renewable Energy	444	8,700,520	8,700,520	-	100%
Parking	451	6,222,150	4,162,328	2,059,822	67%
Golf Course	471	1,248,780	1,157,380	91,400	93%
Truscott Housing	491	1,819,120	1,822,993	(3,873)	100%
Marolt Housing	492	1,478,700	1,477,700	1,000	100%
Employee Health Insurance	501	3,623,150	3,636,263	(13,113)	100%
Employee Housing	505	287,450	293,833	(6,383)	102%
Housing Administration	620	1,172,230	1,172,230	-	100%
Smuggler Housing	622	60,490	69,021	(8,531)	114%
Total		\$ 110,340,540	\$ 107,807,459	\$ 2,533,081	98%

**001 - General Fund
Second Quarter 2009**

Revenues and Transfers	Budgeted Amount	Projected Annual	Remaining	% of Budget YTD
Current Revenues				
Overhead-67500	3,537,050	3,537,050	-	100%
Property Tax-Operations-60010	2,838,990	2,839,004	(14)	100%
City's Share of PitCo 3.5% Sales Tax-60200	6,157,800	6,050,000	107,800	98%
Other Taxes-60	1,511,060	1,492,000	19,060	99%
Licenses & Permits-61	240,960	216,550	24,410	90%
Grants & Inter-Government Revenue-62	360,000	360,000	-	100%
Fees for Service-63	330,050	280,050	50,000	85%
Building Permit/Inspection Fees-631	915,000	1,212,650	(297,650)	133%
Land Use Fees-638	340,000	231,940	108,060	68%
Fee Revenue-64	2,169,570	2,090,480	79,090	96%
Fine Revenue-65	66,800	66,800	-	100%
Rentals & Leases-66	357,170	192,220	164,950	54%
Refunds-67	1,273,730	1,368,918	(95,188)	107%
Contributions-68	14,000	17,342	(3,342)	124%
Misc. Revenues-69	63,440	64,320	(880)	101%
Revenues Subtotal	20,175,620	20,019,324	156,296	99%
Transfers				
Transfers In-95	1,627,850	1,627,850	-	100%
Transfers Subtotal	1,627,850	1,627,850	-	100%

TOTAL Revenue and Transfers	\$ 21,803,470	\$ 21,647,174	\$ 156,296	99%
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Operating and Capital Expenditures	Budgeted Amount	Projected Annual	Remaining	% of Budget YTD
Operating Expenditures				
Contributions-02	1,541,230	1,541,230	-	100%
City Council-03	335,900	335,900	-	100%
City Manager-05	1,030,150	1,030,150	-	100%
Personnel/Risk Management-06	630,010	630,010	-	100%
City Clerk-07	696,050	696,050	-	100%
City Attorney-09	441,330	441,330	-	100%
City Finance-11	1,587,200	1,587,200	-	100%
Community Development-13	1,400,390	1,400,390	-	100%
Engineering-15	973,810	973,810	-	100%
Building Inspection-21	1,086,890	1,086,890	-	100%
Environmental Health-25	462,880	462,880	-	100%
Police-31	4,125,480	4,125,480	-	100%
Records-33	146,050	146,050	-	100%
Communications-39	466,890	466,890	-	100%
Streets-41	2,030,540	2,030,540	-	100%
GIS Department-60	324,130	324,130	-	100%
Data Processing-61	1,337,010	1,337,010	-	100%
Special Events-70	565,160	565,160	-	100%
Recreation Activities-71	1,178,190	1,178,190	-	100%
Aspen Recreation Center-72	2,268,930	2,197,840	71,090	97%
Ice Garden Operations-74	515,120	515,120	-	100%
Asset Management Plan-91	393,370	393,370	-	100%
Capital Maintenance-94	59,000	59,000	-	100%
Operating Expenditures Subtotal	23,595,710	23,524,620	71,090	100%
Transfers				
Outgoing Transfers-95	853,210	853,210	-	100%
Employee Housing Fund Contribution-95505	200,000	200,000	-	100%
Transfers Subtotal	1,053,210	1,053,210	-	100%

TOTAL Operating Expenditures and Transfers	\$ 24,648,920	\$ 24,577,830	\$ 71,090	100%
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Fund Balance Summary	Budget	Actual
Beginning Fund Balance	8,458,704	8,458,704
2009 Over (Short)	(2,845,450)	(2,930,656)
Fund Balance as of the end of Second Quarter 2009	\$ 5,613,254	\$ 5,528,048

100 - Parks and Open Space Fund
Second Quarter 2009

Revenues and Transfers	Budgeted Amount	Projected Annual	Remaining	% of Budget YTD
Current Revenues				
Sales Tax for Parks & Open Space-60000	6,870,000	6,587,460	282,540	96%
Fees for Service & Impact Fees-63000	26,050	26,050	-	100%
Rental & Lease Revenue-66000	30,080	30,080	-	100%
Refunds & Mitigation fees-67000	614,420	451,082	163,338	73%
Contributions-68000	-	16,667	(16,667)	N/A
Investment Interest-67010	57,060	74,710	(17,650)	131%
Revenues Subtotal	7,597,610	7,186,049	411,561	95%
Transfers				
Transfers from Other Funds-95000	602,820	602,820	-	100%
Transfers Subtotal	602,820	602,820	-	100%
TOTAL Revenue and Transfers	\$ 8,200,430	\$ 7,788,869	\$ 411,561	95%

Operating and Capital Expenditures	Budgeted Amount	Projected Annual	Remaining	% of Budget YTD
Operating Expenditures				
Overhead Allocation-00001	707,100	707,100	-	100%
Environmental Ranger-25600	32,740	32,740	-	100%
Color the Core-03010	5,200	5,200	-	100%
Non Profit Groups-04323	35,730	35,730	-	100%
Food Tax Refund-44321	165,810	147,210	18,600	89%
CCLC Mall Improvements-04330	37,330	37,330	-	100%
Parks Administration-55000	2,169,250	2,169,250	-	100%
Parks Management-55200	419,540	419,540	-	100%
Services-55201	5,460	5,460	-	100%
Mall Maintenance-55300	75,380	75,380	-	100%
Recycling Program/City of Aspen-55305	34,070	34,070	-	100%
Forestry & Natural Areas-55400	77,130	77,130	-	100%
Trails Maintenance-55521	23,770	23,770	-	100%
Nordic Trails-55523	175,230	175,230	-	100%
Operating Expenditures Subtotal	3,963,740	3,945,140	18,600	100%
Transfers				
Transfer to Capital Fund 340	1,599,230	1,599,230	-	100%
01 Park/Open SP Sales Tax Bonds-31055	858,110	858,110	-	100%
2005 Bonds Transfer to Fund 250-31065	1,085,700	1,085,700	-	100%
Debt Service Transfer-31066	844,400	844,400	-	100%
Additional Marketing	15,000	15,000	-	100%
Transfers Subtotal	4,402,440	4,402,440	-	100%
TOTAL Operating Expenditures and Transfers	\$ 8,366,180	\$ 8,347,580	\$ 18,600	100%

Fund Balance Summary	Budget	Actual
Beginning Fund Balance	2,706,967	2,706,967
2009 Over (Short)	(165,750)	(558,711)
Fund Balance as of the end of Second Quarter	\$ 2,541,217	\$ 2,148,256

**120 - Wheeler Opera House Fund
Second Quarter 2009**

Revenues and Transfers	Budgeted Amount	Projected Annual	Remaining	% of Budget YTD
Current Revenues				
Real Estate Transfer Tax - 60310	3,240,000	2,524,500	715,500	78%
Wheeler Sponsored Ticket Sales-64019	518,500	350,000	168,500	68%
Ticket Processing Fees-64021	20,000	20,000	-	100%
Wheeler Film Society-64022	7,500	7,500	-	100%
Bar Sales-64023	36,850	36,850	-	100%
Artist Concessions-64024	2,500	2,500	-	100%
Box Office Fees - 64020	60,000	60,000	-	100%
Theatre Rental-64050	33,130	33,130	-	100%
Lease Revenues - 66010	225,710	188,092	37,618	83%
Investment Interest - 67010	35,530	802,370	(766,840)	2,258%
Refunds and Reimbursements - 67500	45,200	45,200	-	100%
Other Misc rev-69000/69099	13,790	13,790	-	100%
Revenues Subtotal	4,238,710	4,083,932	154,778	96%
Transfers				
Asset Management Loan Repayment - 95000	278,450	278,450	-	100%
Housing Fund Loan Repayment - 95150	2,915,680	2,915,680	-	100%
Transfers Subtotal	3,194,130	3,194,130	-	100%
TOTAL Revenue and Transfers	\$ 7,432,840	\$ 7,278,062	\$ 154,778	98%

Operating and Capital Expenditures	Budgeted Amount	Projected Annual	Remaining	% of Budget YTD
Operating Expenditures				
Overhead Allocations-00001	251,050	251,050	-	100%
General Operations - 93000	935,070	948,091	(13,021)	101%
Tech-93050	206,280	206,280	-	100%
Building/Physical Plant-93100	408,360	408,360	-	100%
Other Purchased Service-93150	660,000	660,000	-	100%
Wheeler Presentations - 93200	948,990	948,990	-	100%
Box Office Operations - 93400	328,200	328,200	-	100%
Theatre Rentals - 93500	17,000	17,000	-	100%
Concessions - 93700	50,110	50,110	-	100%
Lease Space Improvements-93750	5,000	5,000	-	100%
Arts Non-Profit Grants - 93900	400,000	400,000	-	100%
Operating Expenditures Subtotal	4,210,060	4,223,081	(13,021)	100%
Capital Expenditures				
Roof Repair/Replacement -81022	15,000	15,000	-	100%
Lighting Improvements -81023	71,000	71,000	-	100%
Painting building interior-81024	12,000	12,000	-	100%
Keyless Entry-81100	17,680	17,680	-	100%
Paint Building Exterior-81027	25,000	25,000	-	100%
Network Systems-82057	10,000	10,000	-	100%
IS Plan - 83006	11,000	11,000	-	100%
Fire Protection System-83081	50,000	50,000	-	100%
General Manteca Tech-83085	7,000	7,000	-	100%
Capital Expenditures Subtotal	218,680	218,680	-	100%
Transfers				
Additional Marketing	15,000	15,000	-	100%
City Employee Housing Fund-95505	77,830	77,830	-	100%
Transfer Subtotal	92,830	92,830	-	100%
TOTAL Expenditures and Transfers	\$ 4,521,570	\$ 4,534,591	\$ (13,021)	100%

GAAP Adjustment				
Interfund Loan Principal Payments Received	(2,785,461)	(2,785,461)	-	100%

Net Change in Fund Balance	\$ 125,809	\$ (41,990)	\$ 167,799	-33%
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Fund Balance Summary	Budget	Actual
Beginning Fund Balance	26,318,381	26,318,381
2009 Over (Short)	125,809	(41,990)
Fund Balance as of the end of Second Quarter 2009	26,444,190	26,276,391
90 Days Operating & Capital Exp.	1,130,393	1,130,393
Available Fund Balance	\$ 25,313,798	\$ 25,145,999

**130 - City Tourism Promotion Fund
Second Quarter 2009**

Revenues and Transfers	Budgeted Amount	Projected Annual	Remaining	% of Budget YTD
Current Revenues				
Lodging Tax 1% Regional Transportation & Penalties-60280,60680	517,500	489,284	28,216	95%
Lodging Tax 1% Tourism & Penalties- 60281, 60681	517,500	489,284	28,216	95%
Investment Interest-67010	2,000	900	1,100	45%

TOTAL Revenue	\$ 1,037,000	\$ 979,468	\$ 57,532	94%
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Operating and Capital Expenditures	Budgeted Amount	Projected Annual	Remaining	% of Budget YTD
Operating Expenditures				
Regional Transportation- 19010	518,500	489,734	28,766	94%
Tourism- 19020	518,500	489,734	28,766	94%

TOTAL Expenditures	\$ 1,037,000	\$ 979,468	\$ 57,532	94%
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Fund Balance Summary	Budget	Actual
Beginning Fund Balance	-	-
2009 Over (Short)	-	-
Fund Balance as of the end of Second Quarter 2009	\$ -	\$ -

**141 - Transportation Fund
Second Quarter 2009**

Revenues and Transfers	Budgeted Amount	Projected Annual	Remaining	% of Budget YTD
Current Revenues				
.15% Sales Tax-60220	226,000	224,287	1,713	99%
Federal & State Grant-62000	160,000	163,000	(3,000)	102%
Investment Interest-67010	87,930	179,395	(91,465)	204%
Use Tax Revenue-34.60250	987,290	720,000	267,290	73%
Use Tax Penalties-34.60251	-	2,476	(2,476)	N/A
Car 2 GO Program-34.63487	50,000	40,000	10,000	80%
Highland Route Subsidy-32.67500	129,270	129,270	-	100%
Burlingame HOA Transit Service-32.67516	128,840	128,840	-	100%
Contributions - Car Share Program - 68000	10,000	10,000	-	100%
In Lieu of Development Fees	-	71,230	(71,230)	N/A
Sale of Fixed Assets - Vehicle Trade in - 92000	10,000	10,000	-	100%
Revenues Subtotal	1,789,330	1,678,498	110,832	94%
Transfers				
Transfers From Other Funds-95000	37,620	70,780	(33,160)	188%
Transfers Subtotal	37,620	70,780	(33,160)	188%
TOTAL Revenue and Transfers	\$ 1,826,950	\$ 1,749,278	\$ 77,672	96%

Operating and Capital Expenditures	Budgeted Amount	Projected Annual	Remaining	% of Budget YTD
Operating Expenditures				
Overhead Allocation-00001	144,430	144,430	-	100%
Transportation Operations-34000	2,444,870	2,127,390	317,480	87%
Operating Expenditures Subtotal	2,589,300	2,271,820	317,480	88%
Capital Expenditures				
CMAQ Grant-81141	145,000	145,000	-	100%
Hybrid Bus Purchases-83005	27,000	27,000	-	100%
RFTA Shuttle Replacements-83021	49,000	49,000	-	100%
Ruby Park Facility Improvements-83055	58,000	58,000	-	100%
City Phone Systems-83060	1,000	1,000	-	100%
Capital Expenditures Subtotal	280,000	280,000	-	100%
Transfers				
Use Tax Admin Transfer-95001	172,500	157,500	15,000	91%
General Transfers-95100	366,730	366,730	-	100%
Employee Housing Contribution-95505	9,150	9,150	-	100%
Transfers Subtotal	548,380	533,380	15,000	97%
TOTAL Expenditures and Transfers	\$ 3,417,680	\$ 3,085,200	\$ 332,480	90%

Estimated Fund Balance Summary	Budget	Actual
Beginning Fund Balance	2,763,415	2,763,415
2009 Over (Short)	(1,590,730)	(1,335,922)
Fund Balance as of the end of Second Quarter 2009	\$ 1,172,685	\$ 1,427,493

**150 - Housing Development Fund
Second Quarter 2009**

Revenues and Transfers	Budgeted Amount	Projected Annual	Remaining	% of Budget YTD
Current Revenues				
.45% Sales Tax and Penalties/ Housing Portion-60230, 60610	925,000	900,000	25,000	97%
Real Estate Transfer Tax-60310	6,000,000	4,700,000	1,300,000	78%
In Lieu of Development Fees-63050	600,000	388,564	211,436	65%
For Sale Affordable Housing-63950,69000	122,820	122,820	-	100%
Benedict Commons Parking Revenues-66138	17,000	17,000	-	100%
Investment Interest-67010	39,330	191,000	(151,670)	486%
Bar X Fee Revenue	-	25,000	(25,000)	N/A
Lease Revenue BMC West Corp.-66010	643,200	648,000	(4,800)	101%
Revenues Subtotal	8,347,350	6,992,384	1,354,966	84%
Transfers				
Transfers From Other Funds-95000	997,050	997,050	-	100%
Transfers Subtotal	997,050	997,050	-	100%
TOTAL Revenue and Transfers	\$ 9,344,400	\$ 7,989,434	\$ 1,354,966	85%

Operating and Capital Expenditures	Budgeted Amount	Projected Annual	Remaining	% of Budget YTD
Operating Expenditures				
Overhead Allocation- 00001	523,360	523,360	-	100%
Operating Expenditures Subtotal	523,360	523,360	-	100%
Capital Expenditures				
Housing Administration Fund-23000	349,920	349,920	-	100%
Benedict Commons-23100	13,840	13,840	-	100%
Forest Service Project-23112	-	92	(92)	N/A
Annie Mitchell Housing-23120	528,520	260,000	268,520	49%
Burlingame AH- 23121	995,000	995,000	-	100%
802 W. Main- 23131	10,000	10,000	-	100%
Interest Payment Interfund Transfer- 23132	-	3,750	(3,750)	N/A
Open House for new Projects - 23133	-	360	(360)	N/A
Housing Development Misc.-23140	177,700	168,299	9,401	95%
Deer Hill Trail-23128	48,030	48,030	-	100%
312 W Main St Maintenance-23136	10,000	10,000	-	100%
Burlingame Lot Subsidy-23150	650,000	650,000	-	100%
Housing Development - 23200	-	386	(386)	N/A
Capital Planning-23700	1,176,320	1,500,000	(323,680)	128%
Truscott Elevator Repairs-45110	-	43	(43)	N/A
Building Maintenance Other Properties-55100	5,000	5,000	-	100%
Rental Property Maintenance-55110	-	4,770	-	
Repurchase Deed Restricted Unit	-	350,000	(350,000)	N/A
Capital Expenditures Subtotal	3,964,330	4,369,490	(405,160)	110%
Transfers				
General Transfer to Truscott	743,820	743,820	-	100%
General Transfer to Wheeler Loan Repayment	2,915,680	2,915,680	-	100%
Transfer Subtotal	3,659,500	3,659,500	-	100%
TOTAL Expenditures and Transfers	\$ 8,147,190	\$ 8,552,350	\$ (405,160)	105%

GAAP Adjustment				
Interfund Loan Principal Payments	2,547,680	2,547,680	-	100%
Net Change in Fund Balance	\$ 3,744,890	\$ 1,984,764	\$ 1,760,126	53%

Fund Balance Summary	Budget	Actual
Beginning Fund Balance	(6,781,182)	(6,781,182)
2009 Over (Short)	3,744,890	1,984,764
Fund Balance as of the end of Second Quarter 2009	\$ (3,036,292)	\$ (4,796,418)

**151 - Early Childhood Education Fund
Second Quarter 2009**

Revenues	Budgeted Amount	Projected Annual	Remaining	% of Budget YTD
Current Revenues				
State Grant - 62200	181,050	181,050	-	100%
Investment Interest- 67010	-	9,049	(9,049)	N/A
Colo Trust Grant Planning-62281	-	7,500	(7,500)	N/A
Contributions- 68000	141,830	141,830	-	100%
Other Misc Revenues- 69000	136,590	136,590	-	100%
TOTAL Revenue	\$ 459,470	\$ 476,019	\$ (16,549)	104%

Operating and Capital Expenditures	Budgeted Amount	Projected Annual	Remaining	% of Budget YTD
Operating Expenditures				
Child Care Administration-24000	-	28	(28)	N/A
Early Childhood Education Initiative- 24300	196,940	196,940	-	100%
QI Grant Contribution-26100	70,000	70,000	-	100%
QI Grant Contribution-26200	172,800	172,800	-	100%
TOTAL Expenditures	\$ 439,740	\$ 439,768	\$ (28)	100%

Fund Balance Summary	Budget	Actual
Beginning Fund Balance	248,721	248,721
2009 Over (Short)	19,730	36,251
Fund Balance as of the end of Second Quarter 2	\$ 268,451	\$ 284,972

**152 - Kids First Fund
Second Quarter 2009**

Revenues and Transfers	Budgeted Amount	Projected Annual	Remaining	% of Budget YTD
Current Revenues				
Investment Interest- 67010	123,560	180,160	(56,600)	146%
.55% Day Care Portion/Sales Tax- 60230	1,130,000	1,086,930	43,070	96%
Miscellaneous Grants-62280	10,000	10,000	-	100%
Penalty on 6th Sale Tax- 60610	-	966	(966)	N/A
Reimbursements-66000	184,410	184,410	-	100%
Refund of Expenditures- 67500	43,270	43,270	-	100%
Other Misc Revenues- 69000	-	46	(46)	N/A
Revenues Subtotal	1,491,240	1,505,782	(14,542)	101%
Transfers				
1998 Street Improvement Inter-Fund Loan Repayment-95000	181,690	181,690	-	100%
Transfers Subtotal	181,690	181,690	-	100%
TOTAL Revenue and Transfers	\$ 1,672,930	\$ 1,687,472	\$ (14,542)	101%

Operating and Capital Expenditures	Budgeted Amount	Projected Annual	Remaining	% of Budget YTD
Operating Expenditures				
Overhead Allocations- 00001	66,760	66,760	-	100%
Child Care Administration- 24000, 24300	531,260	531,260	-	100%
Daycare-Childcare Contributions-24100	1,015,960	1,015,960	-	100%
Yellow Brick Operations-24210	146,370	146,370	-	100%
Operating Expenditures Subtotal	1,760,350	1,760,350	-	100%
Capital Expenditures				
Yellow Brick Re-Roof-81022	280,000	280,000	-	100%
Burlingame Childcare-81136	20,000	20,000	-	100%
Yellow Brick Playground-81137	136,000	136,000	-	100%
Network systems-82057	-	95	(95)	N/A
Capital Expenditures Subtotal	436,000	436,095	(95)	100%
Transfers				
Employee Housing Fund Contribution-95505	31,130	31,130	-	100%
Transfers Subtotal	31,130	31,130	-	100%
TOTAL Expenditures	2,227,480	2,227,575	(95)	100%

GAAP Adjustment				
Interfund Loan Principal Payments	(171,724)	(171,724)	-	100%
Net Change in Fund Balance	\$ (726,274)	\$ (711,827)	\$ (14,447)	98%

Fund Balance Summary	Budget	Actual
Beginning Fund Balance	4,335,477	4,335,477
2009 Over (Short)	(726,274)	(711,827)
Fund Balance as of the end of Second Quarter 2009	\$ 3,609,203	\$ 3,623,650

**160 - Stormwater Fund
Second Quarter 2009**

Revenues	Budgeted Amount	Projected Annual	Remaining	% of Budget YTD
Current Revenues				
Property Taxes - 60010	813,870	813,870	-	100%
Development Fees - Stormwater - 63052	600,000	430,000	170,000	72%
Investment Interest - 67010	32,280	67,000	(34,720)	208%
Impact Fees-Stormwater-63066	-	58,463	(58,463)	N/A
TOTAL Revenue	\$ 1,446,150	\$ 1,369,333	\$ 76,817	95%

Operating and Capital Expenditures	Budgeted Amount	Projected Annual	Remaining	% of Budget YTD
Operating Expenditures				
Overhead and Year and Calculations - 80800	61,000	61,000	-	100%
Property Tax Collection Fees - 82990	16,280	16,280	-	100%
Parks Maintenance - Repair and Replacement - 16100	122,830	122,830	-	100%
Streets Maintenance - Repair and Replacement - 16200	193,680	193,680	-	100%
Plans Review/Inspection/Enforcement - 16300	193,960	193,960	-	100%
Stormwater administration	-	157	(157)	N/A
Operating Expenditures Subtotal	587,750	587,907	(157)	100%
Capital Expenditures				
Rio Grande Design - 81115	74,190	74,190	-	100%
Drainage Criteria Manual - 81116	145,000	145,000	-	100%
Jenny Adair Constructed Wetlands - 82051	579,630	200,000	379,630	35%
Capital Expenditures Subtotal	798,820	419,190	379,630	52%
TOTAL Expenditures	\$ 1,386,570	\$ 1,007,097	\$ 379,473	73%

Fund Balance Summary	Budget	Actual
Beginning Fund Balance	1,320,938	1,320,938
2009 Over (Short)	59,580	362,236
Fund Balance as of the end of Second Quarter 2009	\$ 1,380,518	\$ 1,683,174

**250 - Debt Service Fund
Second Quarter 2009**

Revenues and Transfers	Budgeted Amount	Projected Annual	Remaining	% of Budget YTD
Current Revenues				
Lease Revenue - 31068	598,460	598,460	-	100%
Revenues Subtotal	598,460	598,460	-	100%
Transfers				
Land Fund Transfer - 31055	858,110	858,110	-	100%
General Transfer 2005 Open Space Bonds - 31065	1,043,880	1,043,880	-	100%
General Transfer 2005 Open Space Bonds - 31066	844,400	844,400	-	100%
Transfers Subtotal	2,746,390	2,746,390	-	100%
TOTAL Revenue and Transfers	\$ 3,344,850	\$ 3,344,850	\$ -	100%

Operating and Capital Expenditures	Budgeted Amount	Projected Annual	Remaining	% of Budget YTD
Debt Service Payments				
2001 Parks and Open Space Sales Tax Bonds - 31055	858,110	858,110	-	100%
2005 Sales Tax Revenue Refunding Bonds - 31065	1,043,880	1,043,880	-	100%
2005B Sales Tax Rev Bonds - 31066	844,400	844,400	-	100%
2007 Isis Theatre COPS - 31068	596,240	596,240	-	100%
TOTAL Expenditures	\$ 3,342,630	\$ 3,342,630	\$ -	100%

Fund Balance Summary	Budget	Actual
Beginning Fund Balance	186,077	186,077
2009 Over (Short)	2,220	2,220
Fund Balance as of the end of Second Quarter 2009	\$ 188,297	\$ 188,297

**340 - Parks and Open Space Capital Fund
Second Quarter 2009**

Revenues and Transfers	Budgeted Amount	Projected Annual	Remaining	% of Budget YTD
Current Revenues				
Colorado Lottery Revenue-62350	62,430	62,430	-	100%
Cozy Point Lease Revenue-66137	25,000	25,000	-	100%
Investment Interest-67010	25,600	104,883	(79,283)	410%
Refund of Expenditure-67501,67500	100,000	100,000	-	100%
Revenues Subtotal	213,030	292,313	(79,283)	137%
Transfers				
Transfers from Parks & Open Space-95100	1,378,040	1,378,040	-	100%
Transfers Subtotal	1,378,040	1,378,040	-	100%
TOTAL Revenue and Transfers	\$ 1,591,070	\$ 1,670,353	\$ (79,283)	105%

Operating and Capital Expenditures	Budgeted Amount	Projected Annual	Remaining	% of Budget YTD
Operating Expenditures				
Overhead Allocation-00001	32,770	32,770	-	100%
Parks Administration-55000	168,580	168,580	-	100%
Youth Conservation Corps.-55010	25,520	25,520	-	100%
Operating Expenditures Subtotal	226,870	226,870	-	100%

Capital Expenditures				
Building Inspections-81011	4,000	4,000	-	100%
Tree Program-81012	40,000	40,000	-	100%
Wetlands-81013	55,000	55,000	-	100%
Cozy Point-81014	258,170	258,170	-	100%
Mall Bricks-81015	35,000	35,000	-	100%
Building Capital Maintenance-81016	30,000	30,000	-	100%
Trail Lighting-81017	2,000	2,000	-	100%
Nordic Improvements-81018	5,000	5,000	-	100%
Ball field Maintenance-81019	30,000	30,000	-	100%
Compressor-81021	6,000	6,000	-	100%
Mall Furniture-81072	15,000	15,000	-	100%
City Ditch System Capital Maintenance-81073	8,000	8,000	-	100%
Triangle Park-81096	27,620	27,620	-	100%
Castle Creek Underpass-81108	506,470	506,470	-	100%
Buttermilk Intercept Lot Trail C-81111	20,000	20,000	-	100%
East of Aspen Ped. Connection-81134	800,000	800,000	-	100%
Crystal Lake Bridge-81154	77,000	77,000	-	100%
Deer Creek Interpretation Trail-81155	80,000	80,000	-	100%
East of Aspen Trail Phase II-81156	276,000	276,000	-	100%
No Problem Joe Trail-81157	55,000	55,000	-	100%
Lower Moore Field Synthetic Turf-81159	30	30	-	100%
Lot C Neighborhood Park-81161	287,430	287,430	-	100%
Bike Rack Replacement-81163	8,000	8,000	-	100%
Mountain Pine Beetle-81164	10,000	10,000	-	100%
Pisten Bulley-81167	110,000	110,000	-	100%
Ped Trail Development-82004	55,000	55,000	-	100%
Nordic Trail Development-82006	15,000	15,000	-	100%
Misc Trail Overlays-82008	50,000	50,000	-	100%
Entrance to Aspen- 82047	15,890	16,397	(507)	103%
Water Reclamation Project-82067	613,170	613,170	-	100%
Yellow Brick Shade Picnic Shelter- 82086	23,530	35,728	(12,198)	152%
Smuggler MTN Open Space MGT Plan- 82098	19,870	19,870	-	100%
Smuggler MTN Restoration-82099	397,250	397,250	-	100%
Declined Large Tree Removal-82125	20,000	20,000	-	100%
Flower Fence Replacement-82126	10,000	10,000	-	100%
Trash Can Replacement-82127	10,000	10,000	-	100%
Picnic Table Replacement-82128	5,000	5,000	-	100%
General Park Improvements-83009	50,000	50,000	-	100%
Computer Irrigation System-83010	12,000	12,000	-	100%
Trailers-83044	15,000	15,000	-	100%
Administration-55000	-	11,635	(11,635)	N/A
City County Phone System-83060	5,000	5,000	-	100%
Wagner Park Irrigation-82087	-	2,794	(2,794)	N/A
Capital Expenditures Subtotal	4,062,430	4,089,564	(24,340)	101%

TOTAL Expenditures	\$ 4,289,300	\$ 4,316,434	\$ (27,134)	101%
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Fund Balance Summary	Budget	Actual
Beginning Fund Balance	2,699,329	2,699,329
2009 Over (Short)	(2,698,230)	(2,646,081)
Fund Balance as of the end of Second Quarter 2009	\$ 1,099	\$ 53,248

421 - Water Utility Fund
Second Quarter 2009

Revenues and Transfers	Budgeted Amount	Projected Annual	Remaining	% of Budget YTD
Current Revenues				
Meter Sales-63390	15,920	25,000	(9,080)	157%
Other Water Inv. Sales-63400	2,690	6,000	(3,310)	223%
Water Service Revenue-63600-63615	4,093,860	3,701,000	392,860	90%
Wholesale Water Sales-63630	174,840	165,000	9,840	94%
Raw Water Sales-63631	93,660	93,360	300	100%
In Lieu of Water Rights-63640	4,000	75,000	(71,000)	1,875%
AMP Reimbursement Fees-63645	-	7,113	(7,113)	N/A
Connect & Disconnect Charge-63650	4,160	8,000	(3,840)	192%
Utility Hookup Charge/Water Department-63680	5,200	10,000	(4,800)	192%
Lease Revenue-66000	13,410	6,210	7,200	46%
Investment Interest-67010	179,170	389,608	(210,438)	217%
Refunds-67000	122,330	160,748	(38,418)	131%
Misc. Revenues-69000	2,230	2,230	-	100%
Sale of Fixed Asset-92000	-	8,000	(8,000)	N/A
Tap Fees-99000	1,124,860	650,000	474,860	58%
Revenues Subtotal	5,836,330	5,307,269	529,061	91%

Transfers				
General Transfers from Electric-95431	289,800	289,989	(189)	100%
Global Warming Transfer from General Fund	74,600	74,600	-	100%
Global Warming Transfer from Electric Utility Fund	74,600	74,600	-	100%
Transfers Subtotal	439,000	439,189	(189)	100%

TOTAL Revenue and Transfers	\$ 6,275,330	\$ 5,746,458	\$ 528,872	92%
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Operating and Capital Expenses	Budgeted Amount	Projected Annual	Remaining	% of Budget YTD
Operating Expenses				
Overhead Allocation-00001	650,340	650,340	-	100%
Water Department Administration-43000	875,230	875,230	-	100%
Water TTD Hydroelectric-43100	-	978	(978)	N/A
Hydrant Maintenance-43200	66,140	66,140	-	100%
Treatment and Supply-43300	457,770	457,770	-	100%
Water TTD Distribution Operations-43400	862,650	862,650	-	100%
Global Warming-43500	327,070	327,070	-	100%
Efficiency Programs-43600	67,330	67,330	-	100%
Utility Billing-43700	558,290	558,290	-	100%
Water System MATL-43900	70,000	70,000	-	100%
Operating Expenses Subtotal	3,934,820	3,935,798	(978)	100%

Capital Expenses				
Global Warming Remodel Yellow Brick - 43501	7,540	7,540	-	100%
Site Improvements-44101	10,000	10,000	-	100%
East Treatment Plant-44103	41,940	41,940	-	100%
West Treatment Plant-44104	549,990	549,990	-	100%
Administration Building-44105	446,990	446,990	-	100%
Disinfection Replacement-44106	19,870	19,870	-	100%
Storage Building-44107	10,220	10,220	-	100%
Backwash Pond-44108	15,000	15,000	-	100%
Clearwell-44109	25,000	25,000	-	100%
Storage Shed- 44110	20,000	20,000	-	100%
Leonard Thomas Reservoir-44114	18,000	18,000	-	100%
Hunter Creek Plant- 44202	20,210	20,210	-	100%
Water Rights Activities-44401	29,650	29,650	-	100%
Castle Creek Dam & Headgate-44402	13,840	13,840	-	100%
Maroon Creek Dam and Headgate-44403	5,000	5,000	-	100%
Castle Creek Pipeline-44405	23,240	23,240	-	100%
Maroon Creek Pipeline-44406	17,000	17,000	-	100%
Gauging Stations-44407	10,000	10,000	-	100%
Reclamation Project- 44408	25,510	25,510	-	100%
White Water Course Improvements- 44409	18,970	18,970	-	100%
Photo Voltaic Project-44415	150,000	150,000	-	100%
Raw Water Distribution-44501	53,340	53,340	-	100%
Mainline Replacement Program-44601	283,930	283,930	-	100%
Hydrant Replacement Program-44602	22,000	22,000	-	100%
Meter Replacement Program-44603	35,000	35,000	-	100%
Iselin Tiehack Water Line Across Maroon-44605	400,000	400,000	-	100%
Mapping/GIS-44613	19,000	19,000	-	100%
Highlands Upgrades and Interconnects- 44614	345,000	345,000	-	100%
Maroon Creek Bridge Highway Crossing- 44615	342,680	342,680	-	100%
Pump Station-44701	74,620	74,620	-	100%
Pressure Reducing Valves-44702	25,820	25,820	-	100%
Storage Tanks "A"-44801	21,000	21,000	-	100%
Storage Tanks "B"-44802	24,340	24,340	-	100%
Storage Tanks "C"-44803	10,000	10,000	-	100%
Little Nell Well-44901	40,000	40,000	-	100%
Rio Grande Well-44903	40,000	40,000	-	100%
General Groundwater Facilities-44907	57,500	57,500	-	100%
Water Acquisitions-45001	37,000	37,000	-	100%
Conservation Program-46407	150,000	150,000	-	100%
Network Systems-82057	150,780	150,780	-	100%
Core Network-82088	15,500	15,500	-	100%
Fleet-83005	139,000	139,000	-	100%
City/County Phone System-83060	6,000	6,000	-	100%
Capital Expenses Subtotal	3,770,480	3,770,480	-	100%

Transfers				
General Transfers-00000	1,975,000	1,975,000	-	100%
Transfer to Parks for new STRR 2005 Bonds-95.31065	150,000	150,000	-	100%
Employee Housing Fund Contribution-95505	43,440	43,440	-	100%
Transfers Subtotal	2,168,440	2,168,440	-	100%

TOTAL Expenses and Transfers	\$ 9,873,740	\$ 9,874,718	\$ (978)	100%
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Fund Balance Summary	Budget	Actual
Beginning Fund Balance	9,678,325	9,678,325
2009 Over (Short)	(3,598,410)	(4,128,260)
Fund Balance as of the end of Second Quarter 2009	\$ 6,079,915	\$ 5,550,065

**431 - Electric Utility Fund
Second Quarter 2009**

Revenues	Budgeted Amount	Projected Annual	Remaining	% of Budget YTD
Current Revenues				
Transformer Sales-63380	4,970	60,000	(55,030)	1,207%
Electric Utility Service Fees-63600-63611	6,375,580	5,893,000	482,580	92%
Connect & Disconnect Charge-63650	1,620	5,000	(3,380)	309%
General Canary Tag Sales-64503	-	1,659	(1,659)	N/A
Investment Interest-67010	38,730	101,991	(63,261)	263%
Refunds-67000	200,590	206,840	(6,250)	103%
Misc. Revenue-69000	14,530	31,526	(16,996)	217%
Energy Star Program-62500	-	13,593	(13,593)	N/A
State Grants - Insulate/Seal & Energy Star - 62200	-	6,250	(6,250)	N/A
TOTAL Revenue	\$ 6,636,020	\$ 6,319,859	\$ 316,161	95%

Operating and Capital Expenses	Budgeted Amount	Projected Annual	Remaining	% of Budget YTD
Operating Expenses				
Overhead Allocation- 00001	330,750	330,750	-	100%
Electric Department Administration-45000	427,460	427,460	-	100%
Purchased Power-45200	3,205,520	3,205,520	-	100%
Electric System Maintenance-45500	299,790	299,790	-	100%
Public Street Lighting-45600	146,500	146,500	-	100%
Operating Expenses Subtotal	4,410,020	4,410,020	-	100%

Capital Expenses				
Utility Business Plan-44413	3,550	3,550	-	100%
Street Lighting & Replacement-46001	90,000	90,000	-	100%
Electric Administrative Buildings-46101	9,000	9,000	-	100%
Expand Electrical Storage Building-46103	19,950	19,950	-	100%
Golf Course East Distribution System-46203	1,064,410	1,064,410	-	100%
ACSD Distribution System-46206	120,000	120,000	-	100%
ARC Distribution System-46207	139,900	139,900	-	100%
Sub Station Distribution System-46209	10,000	10,000	-	100%
Meter Replacement-46401	52,990	52,990	-	100%
Maroon Creek Bridge Conduit Project- 46402	161,000	161,000	-	100%
Transformer Replacement-46403	80,000	80,000	-	100%
Energy Conservation-46404	60,000	60,000	-	100%
System Telemetry- 46405	92,000	92,000	-	100%
Conservation Program-46407	300,000	300,000	-	100%
Carbon Offset Program-46408	15,000	15,000	-	100%
Global Warming Capital Project-46409	195,490	195,490	-	100%
Insulate and Seal Project- 46410	12,000	12,000	-	100%
Energy Star Project- 46411	6,270	6,270	-	100%
Streets Conduit Program-46601	23,770	23,770	-	100%
Employee On Call Housing-81165	180,000	180,000	-	100%
Network Systems-82057	1,500	1,500	-	100%
Core Networks-82088	4,500	4,500	-	100%
Fleet-83005	19,450	19,450	-	100%
City/County Phone System-83060	750	750	-	100%
Capital Expenses Subtotal	2,661,530	2,661,530	-	100%

Transfers				
General Transfers-00000	1,171,150	1,171,150	-	100%
Global Warming Transfer to Water Utility Fund-43500	74,600	74,600	-	100%
Employee Housing Fund Contribution-95505	18,830	18,830	-	100%
Transfers Subtotal	1,264,580	1,264,580	-	100%

TOTAL Expenses and Transfers	\$ 8,336,130	\$ 8,336,130	\$ -	100%
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Fund Balance Summary	Budget	Actual
Beginning Fund Balance	2,498,836	2,498,836
2009 Over (Short)	(1,700,110)	(2,016,271)
Fund Balance as of the end of Second Quarter 2009	\$ 798,726	\$ 482,565

**444 - Renewable Energy Fund
Second Quarter 2009**

Revenues and Transfers	Budgeted Amount	Projected Annual	Remaining	% of Budget YTD
Current Revenues				
Commercial Power Sale-63600	418,240	418,240	-	100%
Maroon Creek Commercial Power Sale- 63625	132,000	132,000	-	100%
Investment interest-67010	106,860	330,606	(223,746)	309%
Photovoltaic Revenue-63665	5,000	3,000	2,000	60%
Micro Turbine Revnue-63666	2,000	2,000	-	100%
General Canary Tag Sales-64503	10,000	5,000	5,000	50%
Refund of Expenditure - CORE - 67500	200,000	200,000	-	100%
Revenues Subtotal	874,100	1,090,846	(216,746)	125%
Transfers				
Water Fund Capital Projects-95421	975,000	975,000	-	100%
Electric Fund Capital Projects-95421	456,000	456,000	-	100%
Transfers Subtotal	1,431,000	1,431,000	-	100%
TOTAL Revenue and Transfers	\$ 2,305,100	\$ 2,521,846	\$ (216,746)	109%

Operating and Capital Expenses	Budgeted Amount	Projected Annual	Remaining	% of Budget YTD
Operating Expenses				
Overhead Allocations-00001	12,000	12,000	-	100%
Renewable Energy Administration-32250	58,000	58,000	-	100%
Ruedi Hydroelectric Service-32300	275,840	275,840	-	100%
Maroon Creek Hydroelectric Service-32500	183,110	183,110	-	100%
Operating Expenses Subtotal	528,950	528,950	-	100%
Capital Expenses				
System Telemetry-43503	10,000	10,000	-	100%
Ruedi Maintenance-43504	383,020	383,020	-	100%
Ruedi Site Improvements-43505	66,460	66,460	-	100%
Maroon Creek Hydroelectric Facility-43560	87,610	87,610	-	100%
Castle Creek Hydroelectric Penstock-43571	481,890	481,890	-	100%
Castle Creek Hydroelectric Facility-43570-43573	5,055,020	5,055,020	-	100%
Castle Creek Pipeline Hydraulic-43574	400,000	400,000	-	100%
Geo Exchange-43575	52,000	52,000	-	100%
Geothermal-43576	500,000	500,000	-	100%
Hydro Generation-43577	500,000	500,000	-	100%
Hydrogen Fuel Cells-43578	140,000	140,000	-	100%
Micro Turbines-43579	100,000	100,000	-	100%
Ground Source Heat Pumps-43580	39,000	39,000	-	100%
Capital Expenses Subtotal	7,815,000	7,815,000	-	100%
Transfers				
Ruedi Maintenance-43504	356,570	356,570	-	100%
Transfers Subtotal	356,570	356,570	-	100%
TOTAL Expenses and Transfers	\$ 8,700,520	\$ 8,700,520	\$ -	100%

Fund Balance Summary	Budget	Actual
Beginning Fund Balance	6,823,997	6,823,997
2009 Over (Short)	(6,395,420)	(6,178,674)
Fund Balance as of the end of Second Quarter 2009	\$ 428,577	\$ 645,323

**451 - Parking Fund
Second Quarter 2009**

Revenues	Budgeted Amount	Projected Annual	Remaining	% of Budget YTD
Current Revenues				
1/4 Penny Sales Tax-60000	767,000	724,454	42,546	94%
Parking Fees-63000	2,602,580	2,096,693	505,887	81%
Parking Tickets and Fines-65000	797,500	723,400	74,100	91%
Lease Income-66000	95,550	95,550	-	100%
Refund of Expenditure-67500	-	30	(30)	N/A
Investment Interest-67010	72,410	146,777	(74,367)	203%
Miscellaneous Revenue-69000	-	285	(285)	N/A
TOTAL Revenue	\$ 4,335,040	\$ 3,787,189	\$ 547,851	87%

Operating and Capital Expenses	Budgeted Amount	Projected Annual	Remaining	% of Budget YTD
Operating Expenses				
Parking Control Operations - 32000	1,999,780	1,939,958	59,822	97%
Parking Garage Operations - 54000	522,610	522,610	-	100%
Overhead Allocations-00001	494,510	494,510	-	100%
Operating Expenses Subtotal	3,016,900	2,957,078	59,822	98%
Capital Expenses				
Lights	98,500	98,500	-	100%
Major Maintenance-81076	20,000	20,000	-	100%
Plaza Replacement-81153	2,097,740	97,740	2,000,000	5%
Network Systems-82057	1,000	1,000	-	100%
Pay and Display Meters-83077	214,000	214,000	-	100%
Core Network-82088	1,000	1,000	-	100%
Fleet- 83005	99,000	99,000	-	100%
Nev Electrical Outlet-81080	23,000	23,000	-	100%
City/County Phone System-83060	3,000	3,000	-	100%
Capital Expenses Subtotal	2,557,240	557,240	2,000,000	22%
Transfers				
Employee Housing Fund Contribution-95505	58,910	58,910	-	100%
2004 COPS- 31063	589,100	589,100	-	100%
Transfer Subtotal	648,010	648,010	-	100%
TOTAL Expenses and Transfers	\$ 6,222,150	\$ 4,162,328	\$ 2,059,822	67%

Estimated Fund Balance Summary	Budget	Actual
Beginning Fund Balance	2,260,976	2,260,976
2009 Over (Short)	(1,887,110)	(375,139)
Fund Balance as of the end of Second Quarter 2009	\$ 373,866	\$ 1,885,837

**471 - Golf Course Fund
Second Quarter 2009**

Revenues	Budgeted Amount	Projected Annual	Remaining	% of Budget YTD
Current Revenues				
Green Fees-64000	1,050,000	900,000	150,000	86%
Lease Revenue-66000	160,240	160,240	-	100%
Investment Interest-67010	1,720	3,354	(1,634)	195%
Misc. Revenue-67500,68015,69000	500	1,080	(580)	216%
2005 Sales Tax Rev. Transfer from General Fund-95001	135,000	135,000	-	100%
TOTAL Revenue	\$ 1,347,460	\$ 1,199,674	\$ 147,786	89%

Operating and Capital Expenses	Budgeted Amount	Projected Annual	Remaining	% of Budget YTD
Operating Expenses				
Overhead Allocations-00001	111,940	111,940	-	100%
Marketing-71050	33,930	33,930	-	100%
Golf Course Administration-73000	158,890	158,890	-	100%
Vehicle & Equipment Operations-73100	126,670	126,670	-	100%
Building Maintenance-73200	85,490	85,490	-	100%
Course Maintenance-73300	476,390	445,990	30,400	94%
2005 Sales Tax Rev. Bonds Debt Service-31065	135,640	135,640	-	100%
Operating Expenses Subtotal	1,128,950	1,098,550	30,400	97%
Capital Expenses				
Golf Course Improvements-81041	20,000	20,000	-	100%
Network Systems-82057	2,000	2,000	-	100%
Core Networks-82088	1,000	1,000	-	100%
Fleet-83005	77,000	16,000	61,000	21%
City/County Phone System-83060	1,000	1,000	-	100%
Capital Expenses Subtotal	101,000	40,000	61,000	40%
Transfers				
City Employee Housing Fund Transfer-95505	18,830	18,830	-	100%
Transfers Subtotal	18,830	18,830	-	100%
TOTAL Expenses and Transfers	\$ 1,248,780	\$ 1,157,380	\$ 91,400	93%

Fund Balance Summary	Budget	Actual
Beginning Fund Balance	42,933	42,933
2009 Over (Short)	98,680	42,294
Fund Balance as of the end of Second Quarter 2009	\$ 141,613	\$ 85,227

**491 - Truscott Housing Fund
Second Quarter 2009**

Revenues and Transfers	Budgeted Amount	Projected Annual	Remaining	% of Budget YTD
Current Revenues				
Rental Income All Categories-66000	1,003,000	1,003,000	-	100%
Interest Income-Nonoperating Items-67010	20,770	50,723	(29,953)	244%
Misc. Income-67500,69000	42,000	42,000	-	100%
Revenues Subtotal	1,065,770	1,095,723	(29,953)	103%
Transfers				
Transfers From Other Funds-95150	743,820	743,820	-	100%
Transfers Subtotal	743,820	743,820	-	100%
TOTAL Revenue and Transfers	\$ 1,809,590	\$ 1,839,543	\$ (29,953)	102%

Operating and Capital Expenses	Budgeted Amount	Projected Annual	Remaining	% of Budget YTD
Operating Expenses				
Overhead & Yr. End Allocations-00001	23,560	23,560	-	100%
Management-45030	75,730	75,730	-	100%
Personnel Services-45041	-	3,873	(3,873)	N/A
Maint., Util. & Other Gen.Exp.-45005, 45042:45046	448,880	448,880	-	100%
Debt MGMT-2001 Housing GO Bonds-Series A-31058	743,820	743,820	-	100%
Operating Expenses Subtotal	1,291,990	1,295,863	(3,873)	100%
Capital Expenses				
Boiler Replacement-81144	100,000	100,000	-	100%
Truscott Master Plan-81145	100,000	100,000	-	100%
Roof Repairs- 81022	109,000	109,000	-	100%
Exterior Painting- 82081	20,000	20,000	-	100%
Repaint metal stairs and rails- 82085	52,000	52,000	-	100%
Appliance Replacement-82112	31,000	31,000	-	100%
Trash Compactor-82113	28,000	28,000	-	100%
Replace Heat Tape and Gutters-82114	26,000	26,000	-	100%
100 Building Door Replacement-82117	7,000	7,000	-	100%
Energy Efficiency-82061	8,000	8,000	-	100%
Video Surveillance-81202	15,000	15,000	-	100%
Capital Expenses Subtotal	496,000	496,000	-	100%
Transfers				
Employee Housing Fund Contribution-95505	31,130	31,130	-	100%
Transfers Subtotal	31,130	31,130	-	100%
TOTAL Expenses and Transfers	\$ 1,819,120	\$ 1,822,993	\$ (3,873)	100%

Fund Balance Summary	Budget	Actual
Beginning Fund Balance	860,771	860,771
2009 Over (Short)	(9,530)	16,550
Fund Balance as of the end of Second Quarter 2009	\$ 851,241	\$ 877,321

**492 - Marolt Housing Fund
Second Quarter 2009**

Revenues and Transfers	Budgeted Amount	Projected Annual	Remaining	% of Budget YTD
Current Revenues				
Investment Interest-45046 & 00000.67010	43,610	70,123	(26,513)	161%
Rental Income All Categories-66000	1,146,080	1,146,080	-	100%
Laundry Income- Operating Receipts-69060	17,500	17,500	-	100%
Refund of Expenditure-67500	15,000	15,000	-	100%
Misc. Revenues-69000	18,650	18,650	-	100%
TOTAL Revenue	\$ 1,240,840	\$ 1,267,353	\$ (26,513)	102%

Operating and Capital Expenses	Budgeted Amount	Projected Annual	Remaining	% of Budget YTD
Operating Expenses				
Overhead & Yr. End Allocations-00001	18,650	18,650	-	100%
Maintenance-45005	61,490	61,490	-	100%
Management-45030	75,970	75,970	-	100%
Marolt Personnel Services-45041	179,970	179,970	-	100%
Housing Department Maintenance-45043	102,550	102,550	-	100%
Housing Department General Expenses-45044	23,540	23,540	-	100%
Administration Fee-45045	58,370	58,370	-	100%
2003 GO Refunding Bonds-31062	440,100	439,100	1,000	100%
Operating Expenses Subtotal	960,640	959,640	1,000	100%
Capital Expenses				
Housing Capital Maintenance-45047	76,400	76,400	-	100%
Capital Expenses Subtotal	76,400	76,400	-	100%
Transfers				
General Transfer 1993 Housing Bonds-95150	417,050	417,050	-	100%
Employee Housing Fund Contribution-95505	24,610	24,610	-	100%
Transfers Subtotal	441,660	441,660	-	100%
TOTAL Expenses and Transfers	\$ 1,478,700	\$ 1,477,700	\$ 1,000	100%

Fund Balance Summary	Budget	Actual
Beginning Fund Balance	1,402,874	1,402,874
2009 Over (Short)	(237,860)	(210,347)
Fund Balance as of the end of Second Quarter 2009	\$ 1,165,014	\$ 1,192,527

**501 - Employee Health Insurance Fund
Second Quarter 2009**

Revenues	Budgeted Amount	Projected Annual	Remaining	% of Budget YTD
Current Revenues				
Investment Interest-67010	-	27,913	(27,913)	N/A
Reliance Premiums- Employee-65307	35,000	35,000	-	100%
H & W Insurance Contributions-65300	-	8,444	(8,444)	N/A
Retired Employees Contributions-65310	3,950	3,950	-	100%
City & Employee Contributions-65308	3,609,930	3,609,930	-	100%
Cobra Revenues - 65315	-	9,673	(9,673)	N/A
Refund of Expenditures-67500	-	395,523	(395,523)	N/A
TOTAL Revenue	\$ 3,648,880	\$ 4,090,433	\$ (441,553)	112%

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	613,520	613,520	-	100%
Employee Disability Distribution - 50152	-	13,113	(13,113)	N/A
Operating Expenses Subtotal	675,600	688,713	(13,113)	102%
Claims Paid RCI	2,947,550	2,947,550	-	100%
TOTAL Expenses	\$ 3,623,150	\$ 3,636,263	\$ (13,113)	100%

Fund Balance Summary	Budget	Actual
Beginning Fund Balance	1,001,643	1,001,643
2009 Over (Short)	25,730	454,170
Fund Balance as of the end of Second Quarter 2009	\$ 1,027,373	\$ 1,455,813

**505 - Employee Housing Fund
Second Quarter 2009**

Revenues and Transfers	Budgeted Amount	Projected Annual	Remaining	% of Budget YTD
Current Revenues				
Lease Revenue-66121:66129	94,340	94,340	-	100%
Investment Interest-67010	54,510	54,510	-	100%
Sales of Employee Housing Units - 46501	-	276,948	(276,948)	N/A
Revenues Subtotal	148,850	425,798	(276,948)	286%
Transfers				
Contribution from General Fund-95001	200,000	200,000	-	100%
Contribution from Parks-95100	221,190	221,190	-	100%
Contribution from Wheeler-95120	77,830	77,830	-	100%
Contribution from Parking-95451	58,910	58,910	-	100%
Contribution from Kids First-95152	31,130	31,130	-	100%
Contribution from Water-95421	43,440	43,440	-	100%
Contribution from Electric-95431	18,830	18,830	-	100%
Contribution from Transportation-95141	9,150	9,150	-	100%
Contribution from Golf-95471	18,830	18,830	-	100%
Contribution from Truscott-95491	31,130	31,130	-	100%
Contribution from Marolt-95492	24,610	24,610	-	100%
Transfers Subtotal	735,050	735,050	-	100%

TOTAL Revenue and Transfers	\$ 883,900	\$ 1,160,848	\$ (276,948)	131%
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Operating and Capital Expenses	Budgeted Amount	Projected Annual	Remaining	% of Budget YTD
Operating Expenses				
Materials and Supplies-55110	84,260	84,260	-	100%
Operating Expenses Subtotal	84,260	84,260	-	100%
Capital Expenses				
Water Place/Cemetery Lane Roof Repairs - 81022	78,190	78,190	-	100%
Capital Design AABC- 82054	14,000	20,383	(6,383)	146%
Cemetery Lane Housing Repaint-81005	30,000	30,000	-	100%
Marolt House Renovation-81132	20,000	20,000	-	100%
Water Place/Cemetery Lane Maint.- 81133	25,000	25,000	-	100%
Radon Remediation-81191	11,000	11,000	-	100%
Water/Roof Repair-81022	78,190	78,190	-	100%
Water Place Furnace-82132	25,000	25,000	-	100%
Capital Expenses Subtotal	203,190	209,573	(6,383)	103%

TOTAL Expenses	\$ 287,450	\$ 293,833	\$ (6,383)	102%
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Fund Balance Summary	Budget	Actual
Beginning Fund Balance	2,232,962	2,232,962
2009 Over (Short)	596,450	867,015
Fund Balance as of the end of Second Quarter 2009	\$ 2,829,412	\$ 3,099,977

**620 - Housing Administration Fund
Second Quarter 2009**

Revenues	Budgeted Amount	Projected Annual	Remaining	% of Budget YTD
Current Revenues				
Section 8 Assistance Revenue-Housing G&A-62430	7,300	7,300	-	100%
Land Use Review-63340	5,000	5,000	-	100%
Administration Fees All Projects-63000	187,020	187,020	-	100%
Sales Fees-45015.63907:63909	121,080	181,213	(60,133)	150%
Rental Recertification Fees-63917	14,000	27,747	(13,747)	198%
Investment Interest-67010	-	6,249	(6,249)	N/A
Reimbursement Tax Credit Personnel-67550	287,530	287,530	-	100%
Subsidy Contribution/City-68200	198,880	198,880	-	100%
Subsidy Contribution/Pitkin County-68210	198,880	198,880	-	100%
Misc. Revenues-67500,69000	3,500	52,864	(49,364)	1,510%
TOTAL Revenues	\$ 1,023,190	\$ 1,152,683	\$ (129,493)	113%

Operating and Capital Expenditures	Budgeted Amount	Projected Annual	Remaining	% of Budget YTD
Operating Expenditures				
Overhead and Yr. End Allocations-00001	100,810	100,810	-	100%
Housing Administration-45002	464,960	464,960	-	100%
Sales Department-45015	86,260	86,260	-	100%
Housing/Qualifications-23.45020	234,190	234,190	-	100%
Aspen Country Inn/Maintenance-45005	27,740	27,740	-	100%
Aspen Country Inn/Qualifications-87.45020	11,470	11,470	-	100%
Aspen Country Inn/Management-87.45030	52,310	52,310	-	100%
Truscott Phase II/Maintenace-88.40005	53,570	53,570	-	100%
Truscott Phase II/Qualifications-88.45020	23,780	23,780	-	100%
Truscott Phase II/Management-88.45030	113,140	113,140	-	100%
Operating Expenditures Subtotal	1,168,230	1,168,230	-	100%
Capital Expenditures				
Network Systems-83060	400	400	-	100%
City/County Phone Systems-83060	3,600	3,600	-	100%
Capital Expenditures Subtotal	4,000	4,000	-	100%

TOTAL Expenditures	\$ 1,172,230	\$ 1,172,230	\$ -	100%
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Fund Balance Summary	Budget	Actual
Beginning Fund Balance	1,193,327	1,193,327
2009 Over (Short)	(149,040)	(19,547)
Fund Balance as of the end of Second Quarter 2009	\$ 1,044,287	\$ 1,173,780

**622 - Smuggler Housing Fund
Second Quarter 2009**

Revenues	Budgeted Amount	Projected Annual	Remaining	% of Budget YTD
Current Revenues				
Rental Income-66160	52,670	52,670	-	100%
Investment Interest & Income-67000	11,530	11,709	(179)	102%
Misc Revenue-67500,69000	-	25	(25)	N/A
Laundry Income- Operating Receipts-69060	1,200	1,200	-	100%
TOTAL Revenue	\$ 65,400	\$ 65,604	\$ (204)	100%

Operating and Capital Expenses	Budgeted Amount	Projected Annual	Remaining	% of Budget YTD
Operating Expenses				
Overhead and Yr. End Allocations-00001	8,020	8,020	-	100%
Maintenance-45005	14,120	14,120	-	100%
Management-45030	3,650	3,650	-	100%
Utilities-45042	11,720	12,830	(1,110)	109%
Housing Department Maintenance-45043	4,200	11,621	(7,421)	277%
Housing Department General Expenses-45044	1,880	1,880	-	100%
Administration Fees-45045	1,900	1,900	-	100%
Operating Expenses Subtotal	45,490	54,021	(8,531)	119%
Capital Expenses				
Smuggler Mountain Apts Repairs-82090	10,000	10,000	-	100%
Radon Remediation-81191	5,000	5,000	-	100%
Capital Expenses Subtotal	15,000	15,000	-	100%
TOTAL Expenses	\$ 60,490	\$ 69,021	\$ (8,531)	114%

Fund Balance Summary	Budget	Actual
Beginning Fund Balance	336,791	336,791
2009 Over (Short)	4,910	(3,417)
Fund Balance as of the end of Second Quarter 2009	\$ 341,701	\$ 333,374