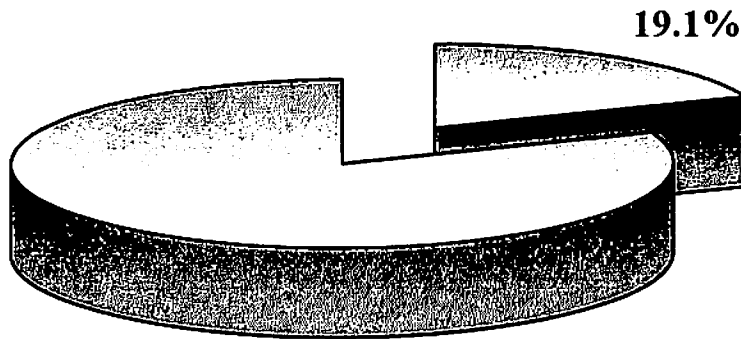


**CITY OF COMMERCE CITY
ANNUAL BUDGET**

2010 Finance



	<u>2010 Budget</u>	<u>2011 Plan</u>
Financial Planning & Budgeting	\$ 371,792	\$ 372,890
Financial Services	\$ 962,275	\$ 967,583
Tax	\$ 999,576	\$ 982,138
Judicial	\$ 524,961	\$ 523,601
Internal Services	\$ 7,158,174	\$ 7,350,583
Total	\$ 10,016,778	\$ 10,196,795

**CITY OF COMMERCE CITY
ANNUAL BUDGET**

DEPARTMENT: Finance

DESCRIPTION

The Department of Finance provides effective financial administration services to other City departments, commissions and authorities. The Department of Finance is responsible for accounting, sales tax administration, payroll, accounts payable, debt administration, police pension administration, I.C.M.A. employee pension program, special improvement districts, cash management program, grant administration, court management and community service programs.

DEMAND INDICATORS

	<u>ACTUAL</u> <u>2008</u>	<u>ESTIMATED</u> <u>2009</u>	<u>PROJECTED</u> <u>2010</u>	<u>PROJECTED</u> <u>2011</u>
City Employees FT/PT & LT	334/283	339/291	339/291	339/291
Ratio of City Employees/Payroll Staff	617/2	630/2	630/2	630/2
Payroll Checks	11,408	11,500	11,500	11,500
Purchasing Card Transactions	4,532	5,000	5,000	5,000
Invoices Processed	13,918	16,000	17,000	17,000
Refund Programs	1	1	1	1
Size of Operating Budget	\$51,377,924	\$51,135,499	\$52,502,989	\$52,079,067
Size of Capital Budget	\$9,437,921	\$4,153,517	\$3,932,933	\$3,620,588
Departments	11	11	11	11
Funds in Budget	62	47	47	47
Grants Administered	18	25	30	35
Agreements Monitored	60	60	65	65
Money in Investment Portfolio	\$64,421,689	\$62,000,000	\$62,000,000	\$62,000,000
Investment Transactions	520	550	575	575
Traffic Tickets Issued (Excluding Parking)	8,815	11,109	11,775	12,482
Criminal Summonses	1,636	1,719	1,822	1,931
Parking Summonses	970	663	703	745
Enforcement Summons	65	99	105	111
Animal Control Summons	211	192	204	215
Total Court Appearances	5,175	5,508	5,499	5,529
Jury Trials Scheduled	15	24	20	21
Court Phone Calls	13,512	14,505	14,839	15,288
Businesses Licensed	394	410	450	450
Total Sales/Use Tax	\$25,992,686	\$28,155,839	\$31,261,750	\$32,635,488
Major Audits/Routine Audits	21/48	30/75	30/75	30/75
Sales/Use Tax Returns Processed	19,482	20,775	22,000	22,000

**CITY OF COMMERCE CITY
ANNUAL BUDGET**

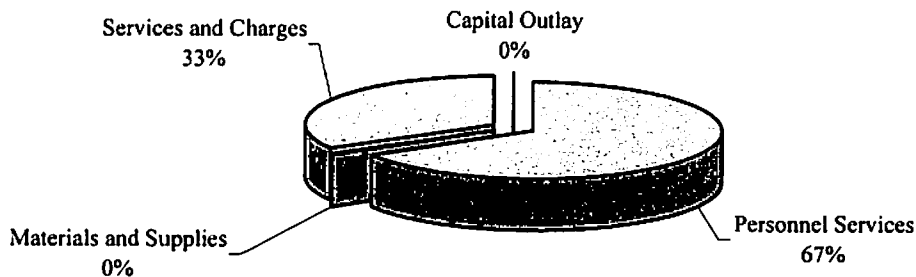
Department:

Finance

Department Expenditure Summary

	2008 <u>Actual</u>	2009 <u>Adopted</u>	2010 <u>Budget</u>	2011 <u>Plan</u>
Personnel Services	\$ 5,462,244	\$ 6,113,549	\$ 6,646,300	\$ 6,702,000
Materials and Supplies	\$ 30,610	\$ 45,173	\$ 39,600	\$ 36,600
Services and Charges	\$ 3,044,365	\$ 3,632,021	\$ 3,330,878	\$ 3,458,195
Capital Outlay	\$ -	\$ -	\$ -	\$ -
TOTAL:	\$ 8,537,219	\$ 9,790,743	\$ 10,016,778	\$ 10,196,795

2010 Budget Department Expenditures



Department Fund Resources

	2008 <u>Actual</u>	2009 <u>Adopted</u>	2010 <u>Budget</u>	2011 <u>Plan</u>
General Fund Revenues	\$ 2,731,910	\$ 9,790,743	\$ 10,016,778	\$ 10,196,795
Transfers From Sales & Use Tax Fund	\$ 5,805,309	\$ -	\$ -	\$ -
TOTAL:	\$ 8,537,219	\$ 9,790,743	\$ 10,016,778	\$ 10,196,795

Total FTE

	2008 <u>Actual</u>	2009 <u>Adopted</u>	2010 <u>Budget</u>	2011 <u>Plan</u>
	29.00	28.00	28.00	28.00

CITY OF COMMERCE CITY ANNUAL BUDGET

PROGRAM: Financial Planning & Budgeting
DEPARTMENT: Finance

DESCRIPTION

The Financial Planning & Budgeting Program is responsible for cash management; developing and preparing a multi-year financial plan for Commerce City, including five-year operating and capital budgets; identify funding priorities and gaps in funding; developing appropriate financing strategies; and establishing a program based and multi-year budget.

OBJECTIVES

- Develop and implement strategies that promote fiscal responsibility, maintain current levels of service, and address future needs:
 - Integrate the Council's goals and priorities with planning and budgeting processes
 - Develop and implement a multi-year financial plan for Commerce City including operating and capital budgets
 - Implement GASB-34 and convert all City financial reporting and planning systems to conform to the provisions of GASB-34
 - Identify funding priorities and gaps in funding, and develop appropriate financing strategies
 - Establish a program based and multi-year budget
- Provide a full range of internal programs and services in support of department operations and the implementation of Council goals:
 - Prepare multi-year budgets effectively communicating the City's commitments and plans
 - Update the City's long-range financial plan including operating and capital budgets
 - Manage the City's investment portfolio to maximize return on investments, safety and liquidity

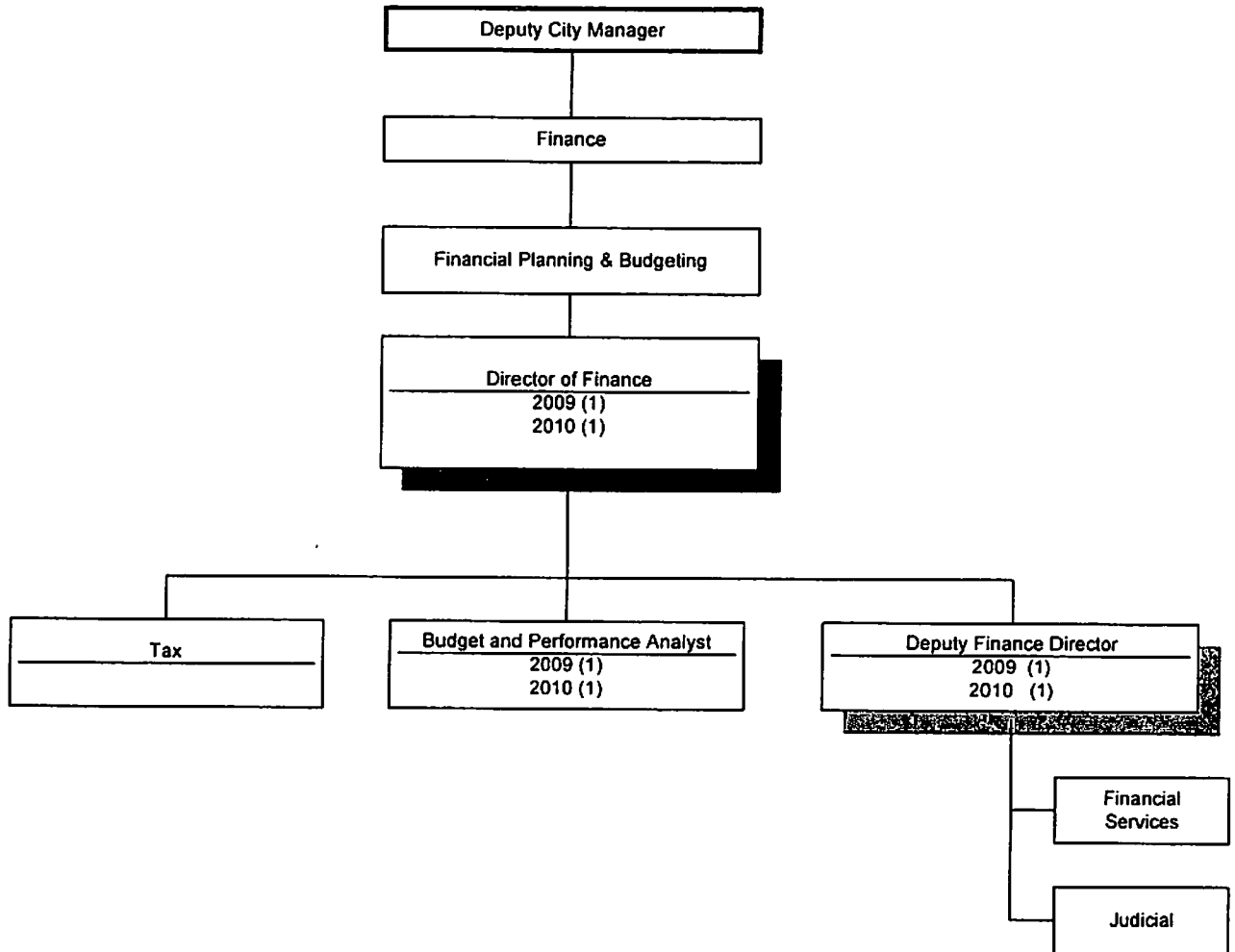
CORE BUSINESS SERVICES

- Capital Improvements Plan Coordination
- Financial Stewardship for Entire City
- Invest Funds
- Prepare the City Budget
- Provide Long-Range Financial Planning
- Provide Strategic Financial Analysis and Planning

PROGRAM SERVICE LEVELS

	ACTUAL <u>2008</u>	ESTIMATED <u>2009</u>	PROJECTED <u>2010</u>	PROJECTED <u>2011</u>
Average % Investment Return	3.43%	3.00%	3.00%	3.00%
Money in Investment Portfolio	\$64,421,689	\$62,000,000	\$62,000,000	\$62,000,000
Investment Transactions	520	550	575	575
Long Range Financial	1	1	1	1
Biennial Budget	1	1	1	1
Capital Budget	\$9,437,921	\$4,153,517	\$3,932,933	\$3,620,588

CITY OF COMMERCE CITY ORGANIZATIONAL CHART



**CITY OF COMMERCE CITY
ANNUAL BUDGET**

PROGRAM : FINANCIAL PLANNING & BUDGETING
DEPARTMENT : FINANCE

2009 FISCAL YEAR

ACTUAL 2008	ADOPTED 2009	TO 09/30	EST TOTAL	ACCOUNT DESCRIPTION	2010 BUDGET	2011 PLAN
PERSONAL SERVICES						
186,801	293,608	208,466	293,608	601-SALARIES	302,058	302,058
22,691	38,333	29,693	38,333	604-BENEFITS	39,867	39,867
MATERIALS AND SUPPLIES						
0	0	0	0	621-OFFICE SUPPLIES	0	0
578	1,000	365	1,000	622-OPERATING SUPPLIES	1,000	1,000
SERVICES AND CHARGES						
0	0	0	0	710-VEHICLE ALLOCATION	0	0
4,325	4,697	3,519	4,697	715-FACILITY ALLOCATION	5,256	5,250
13,072	11,517	8,640	11,517	720-COMPUTER ALLOCATION	15,261	15,715
5,206	5,800	3,887	5,800	730-OPERATING EXPENSES	8,350	9,000
CAPITAL OUTLAY						
0	0	0	0	801-EQUIPMENT	0	0
0	0	0	0	802-IMPROVEMENTS	0	0
<hr/>	<hr/>	<hr/>	<hr/>	TOTALS	<hr/>	<hr/>
232,672	354,955	254,570	354,955		371,792	372,890

CITY OF COMMERCE CITY ANNUAL BUDGET

PROGRAM: Financial Services
DEPARTMENT: Finance

DESCRIPTION

The Financial Services Program is responsible for accounting, payroll, accounts payable, debt administration, police pension administration, I.C.M.A. employee pension program, and special improvement districts. Financial Services provides effective financial administration services to other City departments, commissions and authorities.

OBJECTIVES

- Develop and implement strategies that promote fiscal responsibility, maintain current levels of service, and address future needs:
 - Maintain effective and efficient financial services
 - Collect revenues and manage cash
 - Maintain current accounting on all City financial transactions including general ledger, payroll, accounts payable, fixed assets, grants, loans and long-term financing using generally accepted accounting principles
 - Process payroll checks, filings and reports on time and as appropriate
 - Expeditiously process and distribute accounts payable
 - Administer debt so principal and interest is covered and City debt costs are minimized
 - Administer employee pensions
 - Assist the independent auditors and prepare the Comprehensive Annual Financial Report to inform the elected officials and the citizens, and with the goal of receiving the GFOA Certificate of Achievement award
 - Prepare financial reports to aid the City Council, City Manager and departments in decision making and managing the City

CORE BUSINESS SERVICES

- Employee Benefits Administration
- Financial reporting:
 - City audit
 - CAFR
 - Status reports
 - GASB-34
 - Monitoring financial condition
- Manage Debt Issuance and Payments
- Manage Pensions and Retirement
- Manage Procurement Card Program
- Monitor Development Agreements
- Prepare Accounts Payable
- Prepare Payroll
- Process all City Revenues/Grants
- Risk Management/Issuance
- Track Fixed Assets

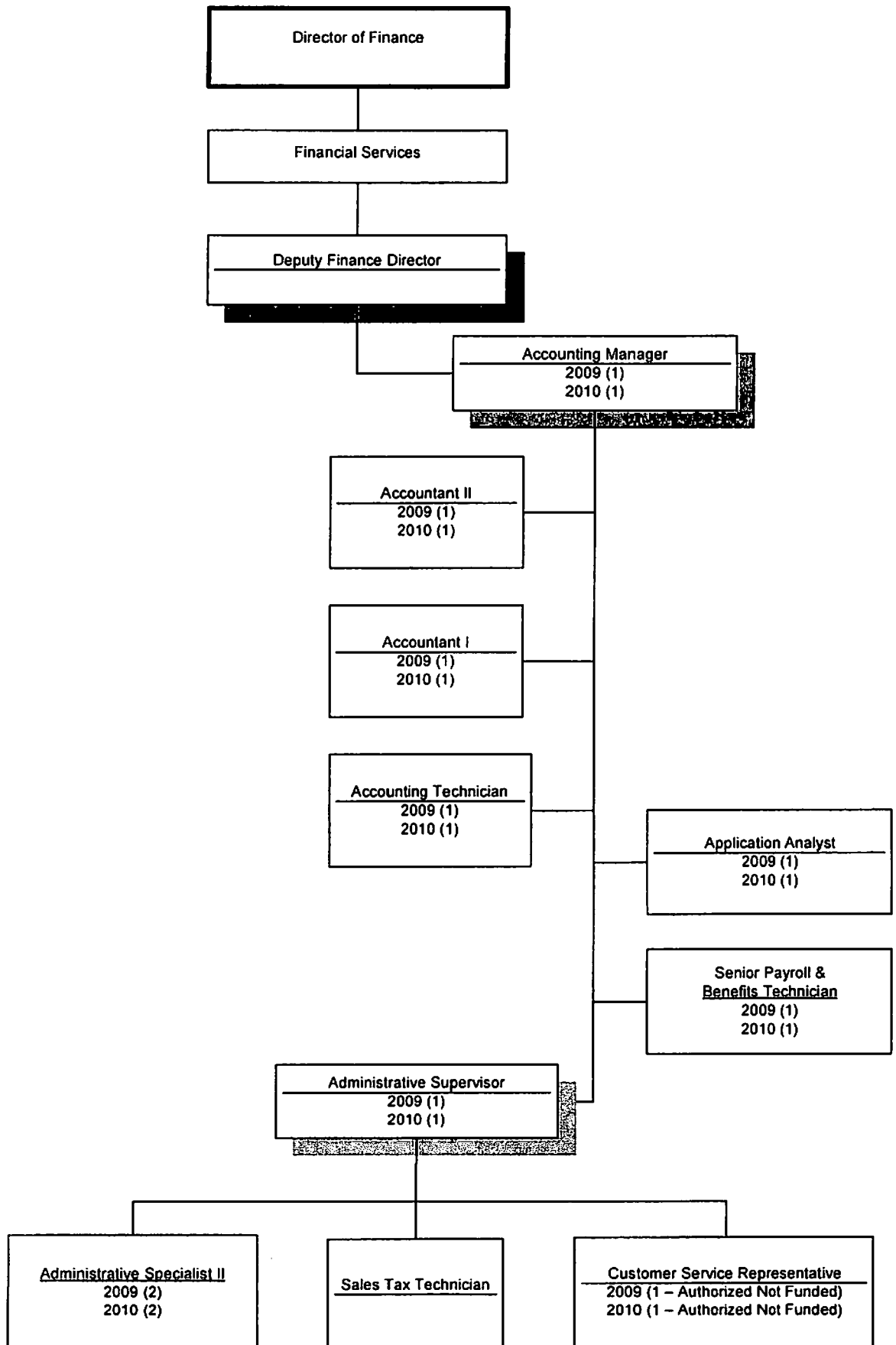
**CITY OF COMMERCE CITY
ANNUAL BUDGET**

PROGRAM: Financial Services
DEPARTMENT: Finance

PROGRAM SERVICE LEVELS

	ACTUAL <u>2008</u>	ESTIMATED <u>2009</u>	PROJECTED <u>2010</u>	PROJECTED <u>2011</u>
W-2s Issued	617	630	650	675
Annual City Payroll	\$20,633,920	\$21,045,758	\$21,750,329	\$21,719,179
Annual City \$ in Benefits	\$6,446,48	\$7,122,506	\$7,463,795	\$7,519,866
Employee Benefits Maintained	26	26	26	26
Accounts Payable Checks Issued	9,141	9,700	9,900	10,000
GFOA Certificate of Excellence	1	1	1	1
Financial Reports to Council/City Manager	12	12	12	12
Departmental Reports	12	12	12	12
Grants Processed and Maintained	18	25	30	35
Development Agreements	60	60	60	60
Funds Maintained	62	47	47	47
Budget Amendments	29	25	25	25

CITY OF COMMERCE CITY ORGANIZATIONAL CHART



**CITY OF COMMERCE CITY
ANNUAL BUDGET**

PROGRAM : FINANCIAL SERVICES
DEPARTMENT : FINANCE

2009 FISCAL YEAR

ACTUAL 2008	ADOPTED 2009	TO 09/30	EST TOTAL	ACCOUNT DESCRIPTION	2010 BUDGET	2011 PLAN
PERSONAL SERVICES						
575,490	483,026	365,566	483,026	601-SALARIES	497,435	497,435
70,859	64,119	49,427	64,119	604-BENEFITS	66,760	66,760
MATERIALS AND SUPPLIES						
4,199	4,000	2,484	4,000	621-OFFICE SUPPLIES	4,000	4,000
7,756	10,200	2,321	10,200	622-OPERATING SUPPLIES	14,000	14,000
SERVICES AND CHARGES						
0	0	0	0	710-VEHICLE ALLOCATION	0	0
25,922	23,129	17,343	23,129	715-FACILITY ALLOCATION	31,503	31,465
177,863	113,124	84,843	113,124	720-COMPUTER ALLOCATION	179,797	185,143
156,989	174,930	136,123	174,930	730-OPERATING EXPENSES	168,780	168,780
CAPITAL OUTLAY						
0	0	0	0	801-EQUIPMENT	0	0
0	0	0	0	802-IMPROVEMENTS	0	0
<u>1,019,078</u>	<u>872,528</u>	<u>658,107</u>	<u>872,528</u>	TOTALS	<u>962,275</u>	<u>967,583</u>

**CITY OF COMMERCE CITY
ANNUAL BUDGET**

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CITY OF COMMERCE CITY ANNUAL BUDGET

PROGRAM: Tax
DEPARTMENT: Finance

DESCRIPTION

The Tax Division is responsible for sales and use tax administration, collection and enforcement. The Tax Division works in conjunction with Neighborhood Services to ensure compliance with licensing and tax code requirements.

OBJECTIVES

- Provide a full range of internal programs and services in support of department operations and the implementation of Council goals:
 - Maintain sales and use tax revenues
 - Ensure businesses are licensed to collect, pay and report the correct amount of tax due
 - Educate and inform businesses, accountants, consumers and other governmental jurisdictions about the City of Commerce City Sales and Use Tax Code and Regulations
 - Ensure the Sales and Use Tax Code and Regulations are current

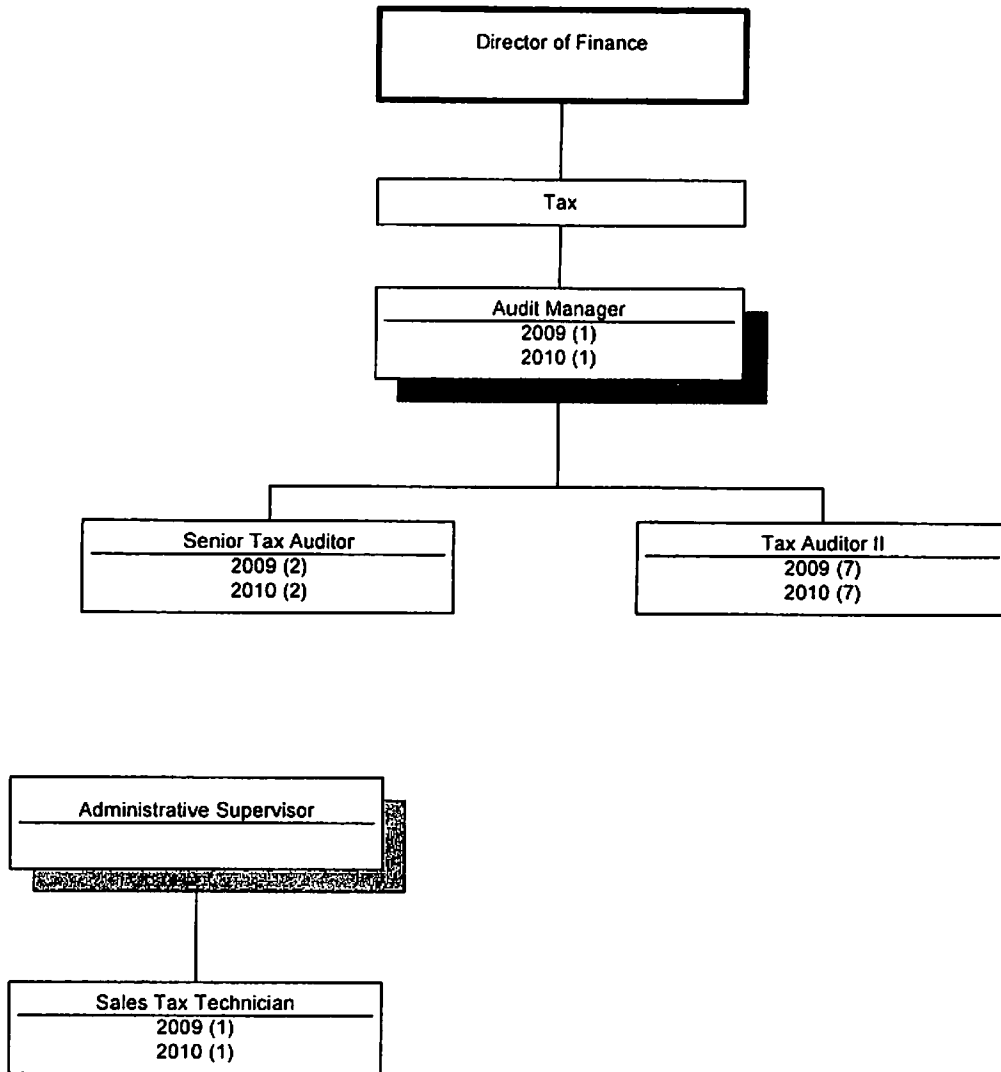
CORE BUSINESS SERVICES

- Audit Businesses and Industries
- Collect Sales and Use Tax Revenues

PROGRAM SERVICE LEVELS

	ACTUAL <u>2008</u>	ESTIMATED <u>2009</u>	PROJECTED <u>2010</u>	PROJECTED <u>2011</u>
Total Audit Revenue	\$5,310,155	\$2,500,000	\$2,500,000	\$2,500,000
Total Refunds	65	80	80	80
Sales/Use Tax Returns Mailed	20,544	20,750	21,000	21,250
New Audits Performed (Does not include subs)	95	125	125	125
Audits Assessed (Does not include subs)	58	80	80	80
Participants in Tax Seminars	40	60	60	60
Sales/Use Tax Hearings	7	5	5	5

CITY OF COMMERCE CITY ORGANIZATIONAL CHART



**CITY OF COMMERCE CITY
ANNUAL BUDGET**

PROGRAM : TAX
DEPARTMENT : FINANCE

2009 FISCAL YEAR

ACTUAL 2008	ADOPTED 2009	TO 09/30	EST TOTAL	ACCOUNT DESCRIPTION	2010 BUDGET	2011 PLAN
PERSONAL SERVICES						
629,729	663,454	487,977	663,454	601-SALARIES	665,092	665,092
84,274	90,561	69,547	90,561	604-BENEFITS	90,786	90,786
MATERIALS AND SUPPLIES						
1,486	1,000	991	1,000	621-OFFICE SUPPLIES	1,000	1,000
8,645	8,600	483	8,600	622-OPERATING SUPPLIES	8,600	8,600
SERVICES AND CHARGES						
0	0	0	0	710-VEHICLE ALLOCATION	0	0
8,125	8,824	6,615	8,824	715-FACILITY ALLOCATION	9,874	9,862
58,824	58,097	43,569	58,097	720-COMPUTER ALLOCATION	86,579	89,153
119,107	117,645	91,229	117,645	730-OPERATING EXPENSES	137,645	117,645
CAPITAL OUTLAY						
0	0	0	0	801-EQUIPMENT	0	0
0	0	0	0	802-IMPROVEMENTS	0	0
<u>910,191</u>	<u>948,181</u>	<u>700,412</u>	<u>948,181</u>	TOTALS	<u>999,576</u>	<u>982,138</u>

**CITY OF COMMERCE CITY
ANNUAL BUDGET**

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CITY OF COMMERCE CITY ANNUAL BUDGET

PROGRAM: Judicial
DEPARTMENT: Finance

DESCRIPTION

The Judicial Program is responsible for court management and community service programs.

OBJECTIVES

- Provide a full range of internal programs and services in support of department operations and the implementation of Council goals:
 - Effectively manage court operations
 - Track all municipal summonses issued by police, code and zoning enforcement, and tax auditors
 - Prepare numerous court documents including trial and arraignment dockets, notices of court dates and fine amounts, subpoenas, jury summonses, jury trial documents, warrants, OJ/W's, correspondence and monthly reports
 - Computer entry of warrants into State crime computer
 - Accurately record payments of fines, costs, surcharge, bonds and restitution collected by the court and completion of court ordered programs
 - Disbursement of bonds and restitution funds
 - Maintain records, original documents and computer files of summonses issued by police, code and zoning enforcement, and tax auditors, and all court proceedings
 - Provide accurate information to questions and timely responses to requests from the public and other City departments and, if necessary, referrals to persons and other agencies or departments for further information

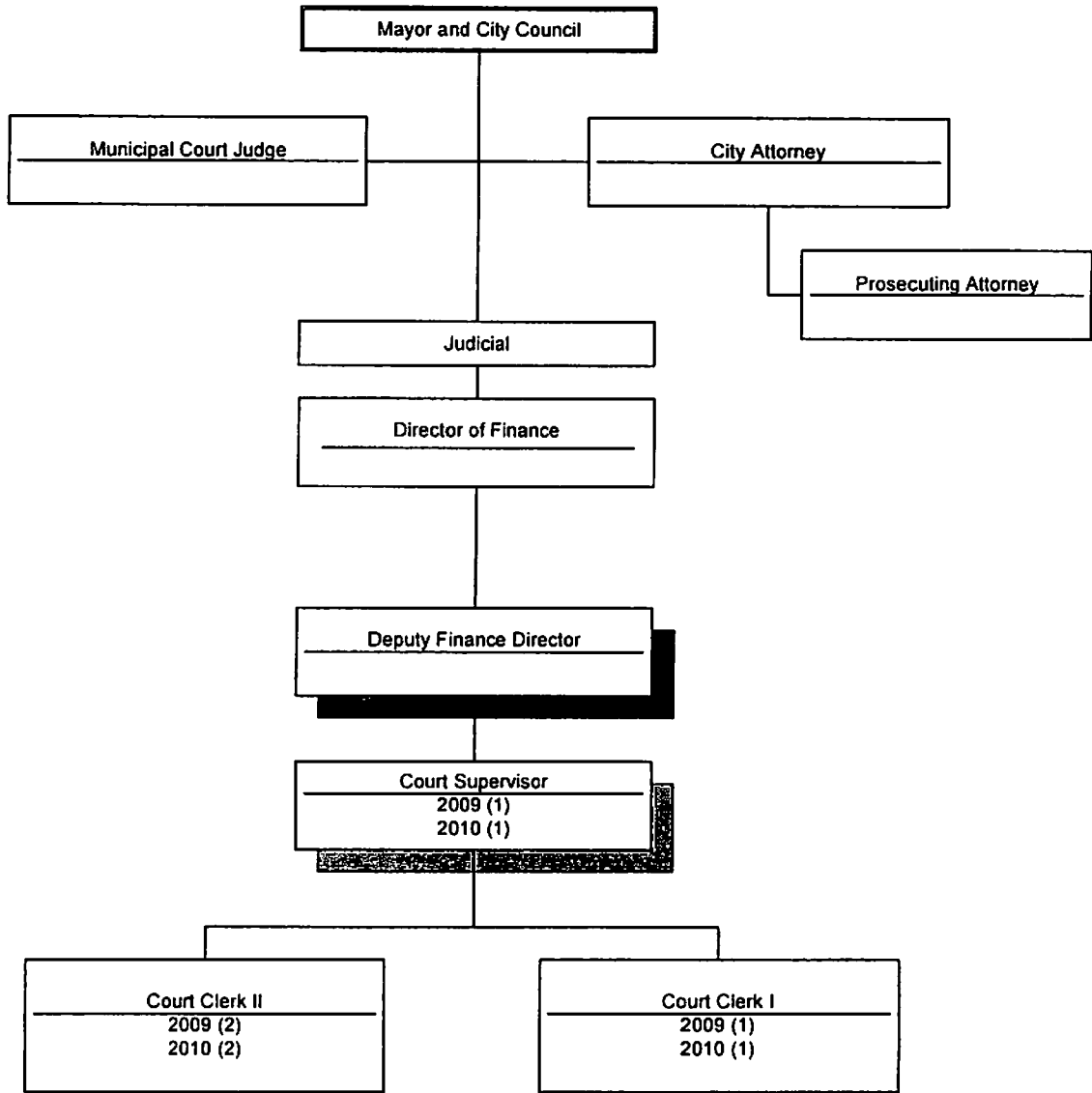
CORE BUSINESS SERVICES

- Administer Municipal Court Operation

PROGRAM SERVICE LEVELS

	ACTUAL <u>2008</u>	ESTIMATED <u>2009</u>	PROJECTED <u>2010</u>	PROJECTED <u>2011</u>
Total Tickets Issued (excluding parking)	10,727	13,119	11,900	11,831
Trials Scheduled	266	294	285	283
Tickets Cleared w/o Court Appearance	5,358	6,393	5,652	5,631
OJ/W Issued	1,287	1,038	1,172	1,238
OJ/W Cleared	739	930	886	887
Warrants Issued	908	912	1,072	1,131
Warrants Cleared	1,079	975	1,121	1,193
Phone Calls Answered	13,512	14,505	14,839	15,288
Counter Customers	14,260	16,575	15,005	14,846
Community Service Sentences	234	210	222	224
Prisoners Seen by Video	193	213	207	172
Court Revenue Collected	\$1,346,183	\$1,497,673	\$1,602,388	\$1,794,000

CITY OF COMMERCE CITY ORGANIZATIONAL CHART



**CITY OF COMMERCE CITY
ANNUAL BUDGET**

PROGRAM : JUDICIAL
DEPARTMENT : FINANCE

2009 FISCAL YEAR

ACTUAL 2008	ADOPTED 2009	TO 09/30	EST TOTAL	ACCOUNT DESCRIPTION	2010 BUDGET	2011 PLAN
PERSONAL SERVICES						
176,467	439,453	317,342	439,453	601-SALARIES	407,067	407,067
22,731	24,086	18,503	24,086	604-BENEFITS	24,973	24,973
MATERIALS AND SUPPLIES						
958	1,000	519	1,000	621-OFFICE SUPPLIES	1,000	1,000
6,988	10,500	3,733	10,500	622-OPERATING SUPPLIES	10,000	7,000
SERVICES AND CHARGES						
0	0	0	0	710-VEHICLE ALLOCATION	0	0
16,961	18,420	13,815	18,420	715-FACILITY ALLOCATION	20,613	20,588
45,526	37,220	27,918	37,220	720-COMPUTER ALLOCATION	55,978	57,643
194,593	5,570	3,696	5,570	730-OPERATING EXPENSES	5,330	5,330
CAPITAL OUTLAY						
0	0	0	0	801-EQUIPMENT	0	0
0	0	0	0	802-IMPROVEMENTS	0	0
<u>464,224</u>	<u>536,249</u>	<u>385,527</u>	<u>536,249</u>	TOTALS	<u>524,961</u>	<u>523,601</u>

**CITY OF COMMERCE CITY
ANNUAL BUDGET**

PROGRAM : INTERNAL SERVICES
DEPARTMENT : FINANCE

2009 FISCAL YEAR

ACTUAL 2008	ADOPTED 2009	TO 09/30	EST TOTAL	ACCOUNT DESCRIPTION	2010 BUDGET	2011 PLAN
PERSONAL SERVICES						
0	0	0	0	601-SALARIES	0	0
3,693,202	4,286,389	2,735,987	4,286,389	604-BENEFITS	4,552,262	4,607,962
MATERIALS AND SUPPLIES						
0	0	0	0	621-OFFICE SUPPLIES	0	0
0	0	0	0	622-OPERATING SUPPLIES	0	0
SERVICES AND CHARGES						
0	0	0	0	710-VEHICLE ALLOCATION	0	0
0	0	0	0	715-FACILITY ALLOCATION	0	0
0	0	0	0	720-COMPUTER ALLOCATION	0	0
2,217,852	2,734,285	1,172,333	2,734,285	730-OPERATING EXPENSES	2,605,912	2,742,621
CAPITAL OUTLAY						
0	0	0	0	801-EQUIPMENT	0	0
0	0	0	0	802-IMPROVEMENTS	0	0
<u>5,911,054</u>	<u>7,020,674</u>	<u>3,908,320</u>	<u>7,020,674</u>	TOTALS	<u>7,158,174</u>	<u>7,350,583</u>

**CITY OF COMMERCE CITY
ANNUAL BUDGET**

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