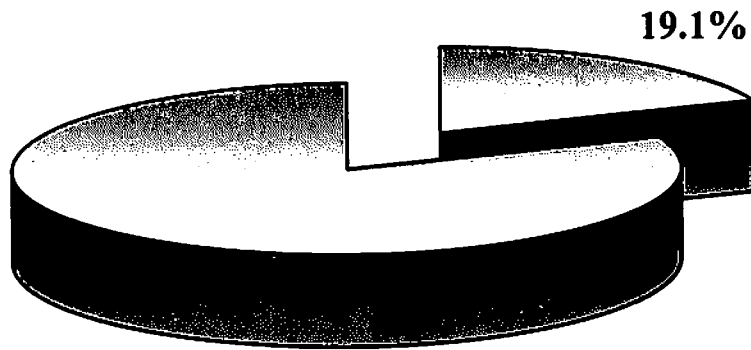


**CITY OF COMMERCE CITY
ANNUAL BUDGET**

2009 Finance



	<u>2009 Budget</u>		<u>2010 Plan</u>
Financial Planning & Budgeting	\$ 354,955	\$	363,607
Financial Services	\$ 872,528	\$	902,642
Tax	\$ 948,181	\$	967,890
Resource Development	\$ 58,156	\$	58,254
Judicial	\$ 536,249	\$	565,689
Internal Services	\$ 7,020,674	\$	7,306,145
Total	\$ 9,790,743	\$	10,164,227

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

	ACTUAL <u>2007</u>	ESTIMATED <u>2008</u>	PROJECTED <u>2009</u>	PROJECTED <u>2010</u>
City Employees FT/PT & LT	339/229	382/264	382/264	387/269
Ratio of City Employees/Staff	568/2	646/2	646/2	656/2
Payroll Checks	10,800	11,000	11,000	11,500
Purchasing Card Transactions	4,338	4,500	5,000	5,000
Invoices Processed	13,966	15,000	16,000	17,000
Refund Programs	1	1	1	1
Special Projects	3	3	3	3
Size of Operating Budget	\$54,767,929	\$51,377,924	\$51,135,499	\$52,640,728
Size of Capital Budget	\$21,938,803	\$4,987,364	\$4,153,517	\$4,327,047
Departments	9	9	8	8
Funds in Budget	62	62	55	55
Grants Administered	15	25	30	30
Agreements Monitored	50	60	60	65
Money in Investment Portfolio	\$65,000,000	\$65,000,000	\$65,000,000	\$65,000,000
Investment Transactions	583	600	625	625
Traffic Tickets Issued (Excluding Parking)	7967	10599	11659	12825
Criminal Summonses	1335	1419	1561	1717
Parking Summonses	896	1134	1247	1372
Enforcement Summons	88	48	53	58
Animal Control Summons	270	297	327	359
Total Court Appearances	4303	5802	5578	5607
Jury Trials Scheduled	23	16	15	16
Court Phone Calls	13730	14799	15265	15959
Businesses Licensed	288	375	375	400
Total Sales/Use Tax	\$30,578,944	\$25,992,686	\$28,155,839	\$30,640,759
Major Audits/Routine Audits	18/44	30/100	30/100	30/100
Sales/Use Tax Returns Processed	18,243	19,000	19,025	19,250

**CITY OF COMMERCE CITY
ANNUAL BUDGET**

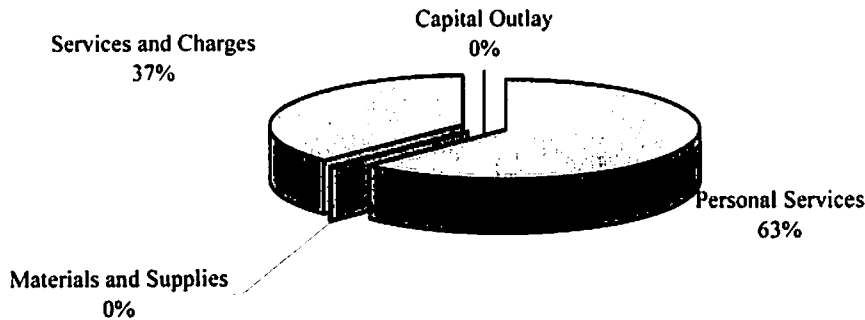
Department:

Finance

Department Expenditure Summary

	2007 <u>Actual</u>	2008 <u>Budget</u>	2009 <u>Budget</u>	2010 <u>Plan</u>
Personal Services	\$ 5,162,678	\$ 5,966,778	\$ 6,113,549	\$ 6,444,645
Materials and Supplies	\$ 40,776	\$ 41,123	\$ 45,173	\$ 41,673
Services and Charges	\$ 2,716,639	\$ 3,268,353	\$ 3,632,021	\$ 3,677,909
Capital Outlay			\$ -	\$ -
TOTAL:	\$ 7,920,093	\$ 9,276,254	\$ 9,790,743	\$ 10,164,227

2009 Budget Department Expenditures



Department Fund Resources

	2007 <u>Actual</u>	2008 <u>Budget</u>	2009 <u>Budget</u>	2010 <u>Plan</u>
General Fund Revenues	\$ 3,406,432	\$ 3,989,717	\$ 9,790,743	\$ 10,164,227
Transfers From Sales & Use Tax Fund	\$ 4,513,661	\$ 5,286,537	\$ -	\$ -
TOTAL:	\$ 7,920,093	\$ 9,276,254	\$ 9,790,743	\$ 10,164,227

Total FTE

	2007 <u>Actual</u>	2008 <u>Budget</u>	2009 <u>Budget</u>	2010 <u>Plan</u>
	26.50	29.00	28.00	28.00

CITY OF COMMERCE CITY ANNUAL BUDGET

PROGRAM: Financial Planning and Budgeting
DEPARTMENT: Finance

DESCRIPTION

The Financial Planning and 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:
 - Formalize and continually update Council's goals and priorities and integrate 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.

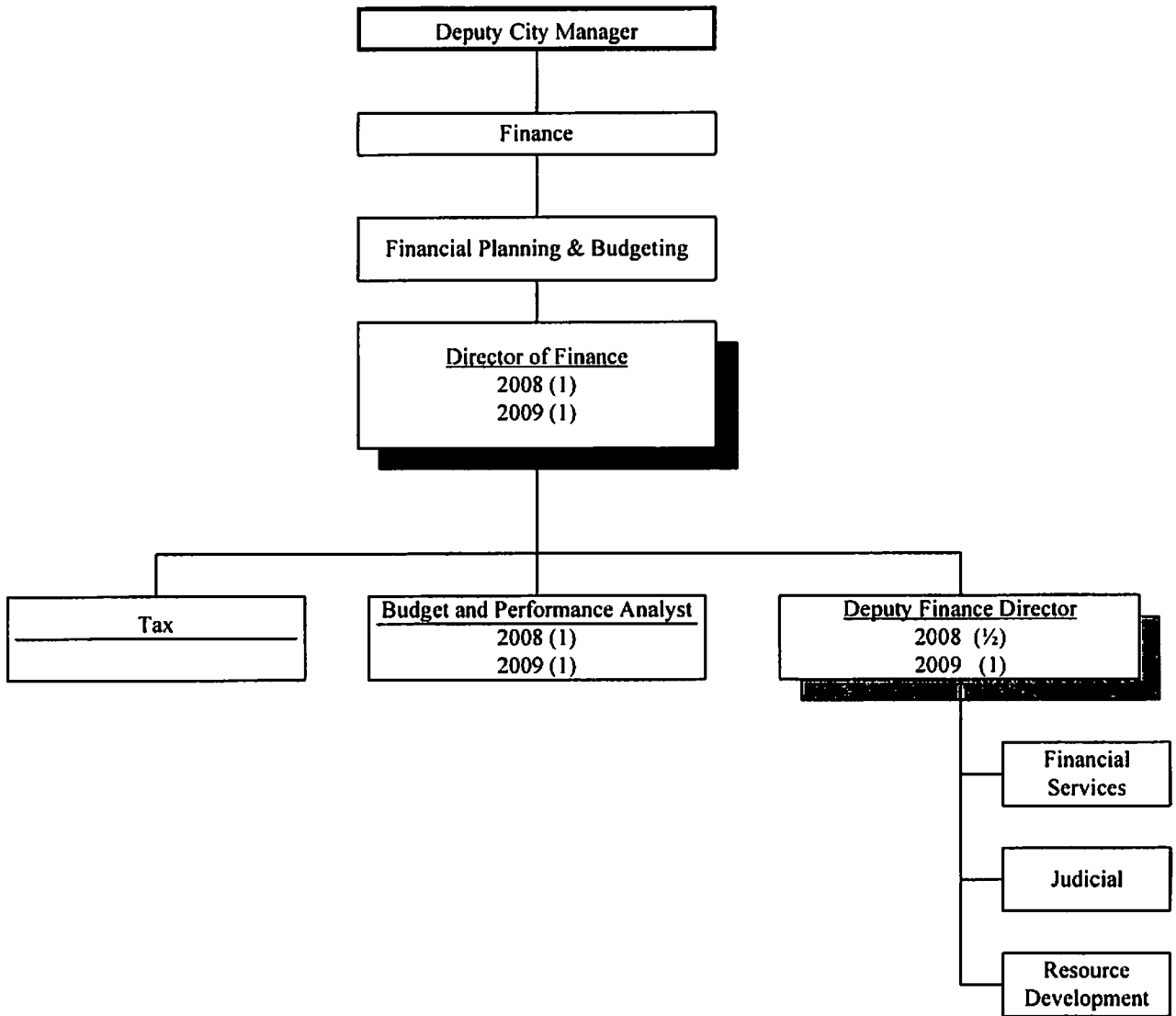
CORE BUSINESS SERVICES

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

PROGRAM SERVICE LEVELS

	<u>ACTUAL</u> <u>2007</u>	<u>ESTIMATED</u> <u>2008</u>	<u>PROJECTED</u> <u>2009</u>	<u>PROJECTED</u> <u>2010</u>
Average % Investment Return	5.70%	4.00%	4.00%	4.00%
Money in Investment Portfolio	\$64,633,988	\$65,000,000	\$65,000,000	\$65,000,000
Investment Transactions	583	600	625	625
Special Projects	3	3	3	3
Long Range Financial	1	1	1	1
Biennial Budget	1	1	1	1
Capital Budget	\$21,938,803	\$4,987,364	\$4,153,517	\$4,327,047

CITY OF COMMERCE CITY ORGANIZATIONAL CHART



**CITY OF COMMERCE CITY
ANNUAL BUDGET**

PROGRAM : FINANCIAL PLANNING & BUDGETING
DEPARTMENT : FINANCE

2008 FISCAL YEAR

ACTUAL 2007	BUDGET 2008	TO 09/30	EST TOTAL	ACCOUNT DESCRIPTION	2009 BUDGET	2010 PLAN
PERSONAL SERVICES						
185,429	172,312	128,782	172,312	601-SALARIES	293,608	300,860
23,127	22,311	16,743	22,311	609-BENEFITS	38,333	39,309
MATERIALS AND SUPPLIES						
0	0	0	0	621-OFFICE SUPPLIES	0	0
1,578	1,000	553	1,000	622-OPERATING SUPPLIES	1,000	1,000
SERVICES AND CHARGES						
0	0	0	0	710-VEHICLE ALLOCATION	0	0
3,580	4,325	3,240	4,325	715-FACILITY ALLOCATION	4,697	4,644
12,669	13,072	9,801	13,072	720-COMPUTER ALLOCATION	11,517	11,994
17,744	7,100	4,435	7,100	730-OPERATING EXPENSES	5,800	5,800
CAPITAL OUTLAY						
0	0	0	0	801-EQUIPMENT	0	0
0	0	0	0	802-IMPROVEMENTS	0	0
<u>244,127</u>	<u>220,120</u>	<u>163,554</u>	<u>220,120</u>	TOTALS	<u>354,955</u>	<u>363,607</u>

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;
 - Expediently 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

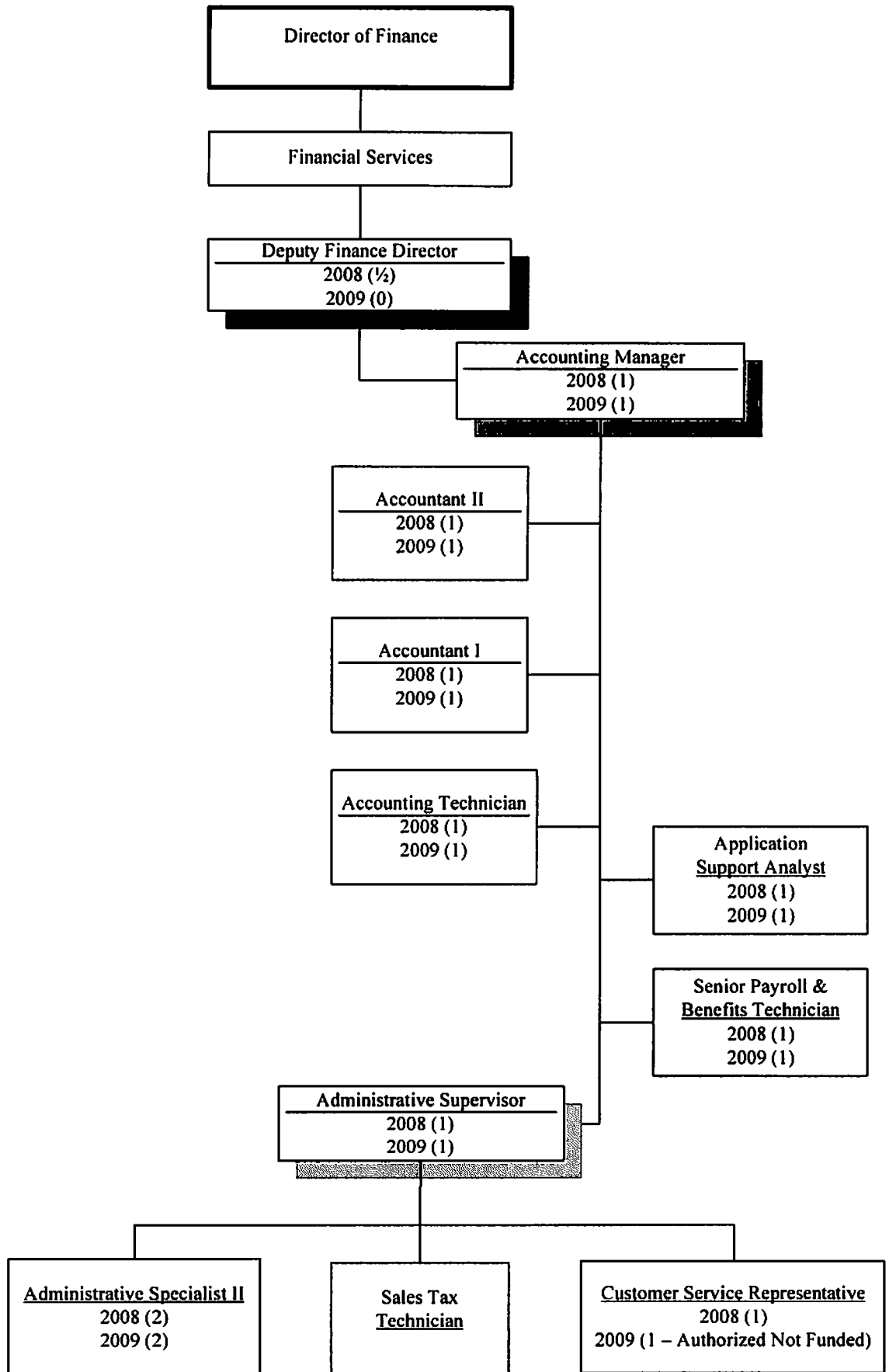
**CITY OF COMMERCE CITY
ANNUAL BUDGET**

PROGRAM: Financial Services
DEPARTMENT: Finance

PROGRAM SERVICE LEVELS

	ACTUAL <u>2007</u>	ESTIMATED <u>2008</u>	PROJECTED <u>2009</u>	PROJECTED <u>2010</u>
W-2s Issued	568	700	700	725
Annual City Payroll	\$19,252,356	\$20,225,849	\$21,045,758	\$21,600,187
Annual City \$ in Benefits	\$5,780,094	\$6,879,174	\$7,122,506	\$7,486,755
Employee Benefits Maintained	26	26	26	26
Accounts Payable Checks Issued	8,918	9,300	9,700	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	15	25	30	30
Development Agreements	50	60	60	65
Districts Supported	7	7	7	7
Funds Maintained	62	62	55	55
General Ledger Transactions	112,164	115,000	118,000	118,000
CIPP Project Funds	25/62	11/40	11/40	11/40
Budget Amendments	29	30	30	30

CITY OF COMMERCE CITY ORGANIZATIONAL CHART



**CITY OF COMMERCE CITY
ANNUAL BUDGET**

PROGRAM : FINANCIAL SERVICES
DEPARTMENT : FINANCE

2008 FISCAL YEAR						
ACTUAL 2007	BUDGET 2008	TO 09/30	EST TOTAL	ACCOUNT DESCRIPTION	2009 BUDGET	2010 PLAN
PERSONAL SERVICES						
497,070	615,750	415,603	577,031	601-SALARIES	473,026	488,908
63,934	83,614	50,978	83,614	609-BENEFITS	64,119	66,270
MATERIALS AND SUPPLIES						
5,271	4,000	2,910	4,000	621-OFFICE SUPPLIES	4,000	4,000
8,473	11,200	4,392	11,200	622-OPERATING SUPPLIES	10,200	10,200
SERVICES AND CHARGES						
11,114	0	0	0	710-VEHICLE ALLOCATION	0	0
21,456	25,922	19,440	25,922	715-FACILITY ALLOCATION	23,129	28,027
102,854	177,863	133,398	177,863	720-COMPUTER ALLOCATION	113,124	117,807
99,172	173,480	115,538	143,480	730-OPERATING EXPENSES	184,930	187,430
CAPITAL OUTLAY						
0	0	0	0	801-EQUIPMENT	0	0
0	0	0	0	802-IMPROVEMENTS	0	0
<u>809,343</u>	<u>1,091,829</u>	<u>742,258</u>	<u>1,023,110</u>	TOTALS	<u>872,528</u>	<u>902,642</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.

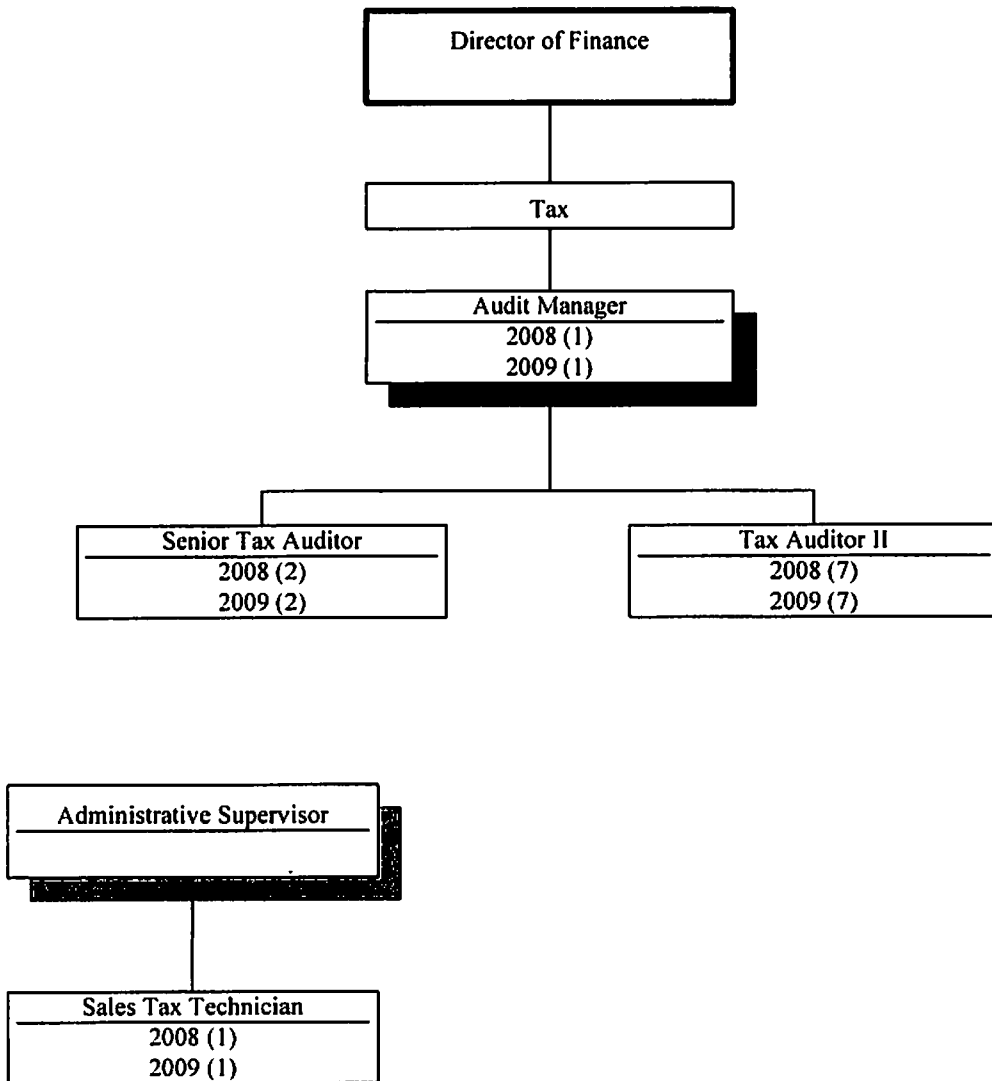
CORE BUSINESS SERVICES

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

PROGRAM SERVICE LEVELS

	ACTUAL <u>2007</u>	ESTIMATED <u>2008</u>	PROJECTED <u>2009</u>	PROJECTED <u>2010</u>
Total Audit Revenue	\$7,841,713	\$2,500,000	2,500,000	2,500,000
Total Refunds	77	80	80	80
Sales/Use Tax Returns Mailed	18,090	18,500	18,750	19,000
New Audits Performed (Does not include subs)	66	125	125	125
Audits Assessed (Does not include subs)	52	80	80	80
Participants in Tax Seminars	23	60	60	60
Sales/Use Tax Hearings	3	5	5	5

CITY OF COMMERCE CITY ORGANIZATIONAL CHART



**CITY OF COMMERCE CITY
ANNUAL BUDGET**

PROGRAM : TAX
DEPARTMENT : FINANCE

2008 FISCAL YEAR

ACTUAL 2007	BUDGET 2008	TO 09/30	EST TOTAL	ACCOUNT DESCRIPTION	2009 BUDGET	2010 PLAN
PERSONAL SERVICES						
525,015	577,008	459,816	577,008	601-SALARIES	663,454	678,767
71,616	78,762	60,007	78,762	609-BENEFITS	90,561	92,652
MATERIALS AND SUPPLIES						
1,472	1,500	884	1,500	621-OFFICE SUPPLIES	1,000	1,000
12,293	8,600	1,805	8,600	622-OPERATING SUPPLIES	8,600	8,600
SERVICES AND CHARGES						
0	0	0	0	710-VEHICLE ALLOCATION	0	0
6,725	8,125	6,093	8,125	715-FACILITY ALLOCATION	8,824	8,724
66,712	58,824	44,100	58,824	720-COMPUTER ALLOCATION	58,097	60,502
94,182	115,845	77,910	115,845	730-OPERATING EXPENSES	117,645	117,645
CAPITAL OUTLAY						
0	0	0	0	801-EQUIPMENT	0	0
0	0	0	0	802-IMPROVEMENTS	0	0
<u>778,014</u>	<u>848,664</u>	<u>650,616</u>	<u>848,664</u>	TOTALS	<u>948,181</u>	<u>967,890</u>

**CITY OF COMMERCE CITY
ANNUAL BUDGET**

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CITY OF COMMERCE CITY ANNUAL BUDGET

PROGRAM: Resource Development
DEPARTMENT: Finance

DESCRIPTION

Under the general direction of the Deputy Finance Director, the Grants Administrator provides oversight and coordination of the City's grants. Over the years, the City has obtained a number of grants; however, each individual department administered them. This program brings coordination and management of these programs under one umbrella.

Provides a coordinated approach to the grant application process and oversight of grants obtained to guarantee compliance, appropriate and prompt reporting, and to guarantee that the City receives the full benefit of grants.

OBJECTIVES

- Manage the City's existing grants effectively and efficiently to guarantee that the funds are received in a timely manner, and expended appropriately.
- Secure grant funding that will meet the City's needs for the future.
- Provide support to the Grants Team.

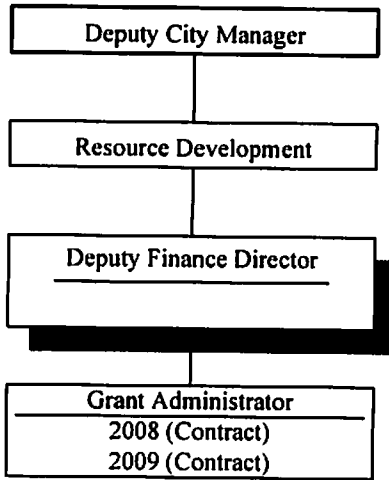
CORE BUSINESS SERVICES

- Research and obtain new funding resources through alternate means while monitoring and maintaining current programs

PROGRAM SERVICE LEVELS

	<u>ACTUAL</u> <u>2007</u>	<u>ESTIMATED</u> <u>2008</u>	<u>PROJECTED</u> <u>2009</u>	<u>PROJECTED</u> <u>2010</u>
Number of grant inquiries	30	35	35	35
Valuation of grants received	\$465,936	\$1,430,229	1,500,000	1,500,000
Number of grant applications submitted	15	25	25	25

CITY OF COMMERCE CITY ORGANIZATIONAL CHART



**CITY OF COMMERCE CITY
ANNUAL BUDGET**

PROGRAM : RESOURCE DEVELOPMENT
DEPARTMENT : FINANCE

2008 FISCAL YEAR

ACTUAL 2007	BUDGET 2008	TO 09/30	EST TOTAL	ACCOUNT DESCRIPTION	2009 BUDGET	2010 PLAN
PERSONAL SERVICES						
0	0	0	0	601-SALARIES	0	0
0	0	0	0	609-BENEFITS	0	0
MATERIALS AND SUPPLIES						
141	233	280	233	621-OFFICE SUPPLIES	233	233
570	8,640	0	8,640	622-OPERATING SUPPLIES	8,640	8,640
SERVICES AND CHARGES						
0	0	0	0	710-VEHICLE ALLOCATION	0	0
928	1,121	837	1,121	715-FACILITY ALLOCATION	1,218	1,204
3,937	4,002	3,006	4,002	720-COMPUTER ALLOCATION	2,715	2,827
43,729	47,350	28,917	47,350	730-OPERATING EXPENSES	45,350	45,350
CAPITAL OUTLAY						
0	0	0	0	801-EQUIPMENT	0	0
0	0	0	0	802-IMPROVEMENTS	0	0
<hr/> 49,304	<hr/> 61,346	<hr/> 33,040	<hr/> 61,346	TOTALS	<hr/> 58,156	<hr/> 58,254

**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.

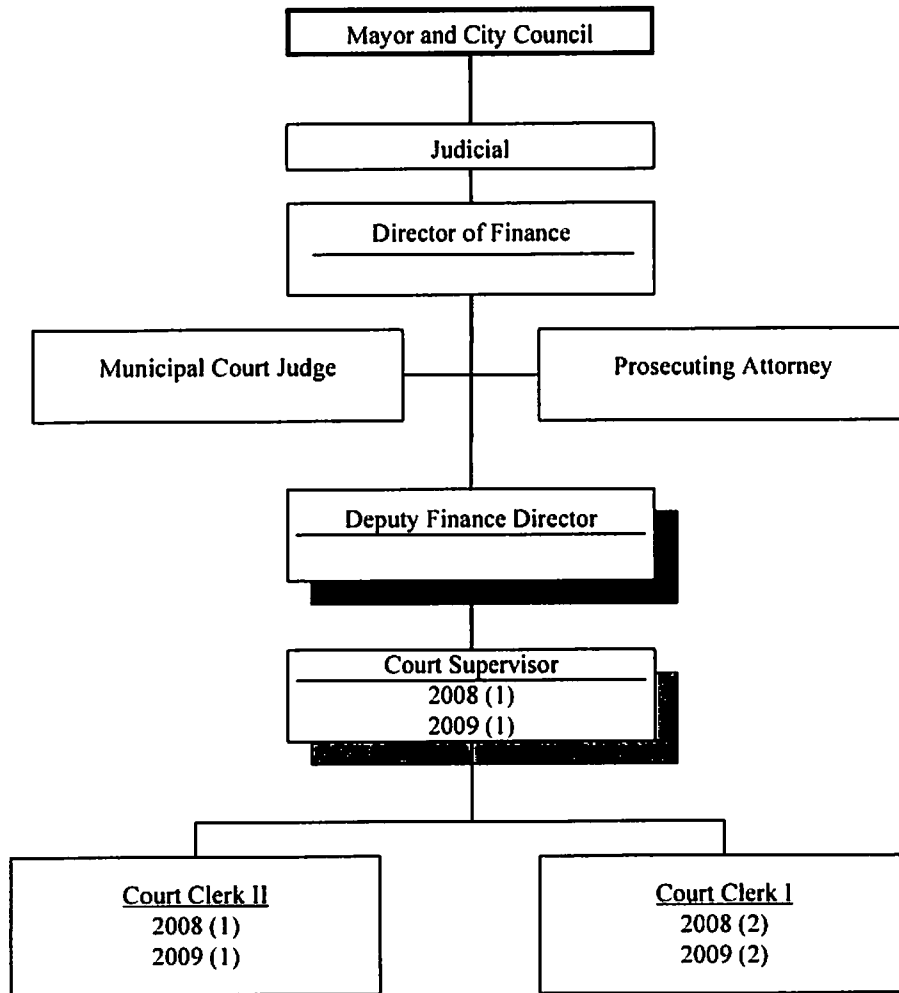
CORE BUSINESS SERVICES

- Administer Municipal Court Operation

PROGRAM SERVICE LEVELS

	<u>ACTUAL</u> <u>2007</u>	<u>ESTIMATED</u> <u>2008</u>	<u>PROJECTED</u> <u>2009</u>	<u>PROJECTED</u> <u>2010</u>
Total Tickets Issued (excluding parking)	10,556	13,497	14,847	16,331
Trials Scheduled	242	255	280	289
Tickets Cleared w/o Court Appearance	4,197	6,276	5,626	5,545
OJ/W Issued	1,083	1,287	1,337	1,380
OJ/W Cleared	779	810	835	875
Warrants Issued	1,008	870	1,118	1,221
Warrants Cleared	1,155	1,089	1,212	1,295
Phone Calls Answered	13,730	14,799	15,265	15,959
Counter Customers	11,965	15,222	14,250	14,398
Community Service Sentences	154	198	238	242
Prisoners Seen by Video	278	195	205	235
Court Revenue Collected	\$1,058,499	\$1,504,585	\$1,654,944	\$1,820,439

CITY OF COMMERCE CITY ORGANIZATIONAL CHART



**CITY OF COMMERCE CITY
ANNUAL BUDGET**

PROGRAM : JUDICIAL
DEPARTMENT : FINANCE

2008 FISCAL YEAR

ACTUAL 2007	BUDGET 2008	TO 09/30	EST TOTAL	ACCOUNT DESCRIPTION	2009 BUDGET	2010 PLAN
PERSONAL SERVICES						
158,687	165,407	116,049	165,407	601-SALARIES	179,973	184,976
21,469	22,547	16,470	22,547	609-BENEFITS	24,086	24,769
MATERIALS AND SUPPLIES						
1,001	940	527	940	621-OFFICE SUPPLIES	1,000	1,000
9,977	5,010	6,526	5,010	622-OPERATING SUPPLIES	10,500	7,000
SERVICES AND CHARGES						
0	0	0	0	710-VEHICLE ALLOCATION	0	0
14,039	16,961	12,717	16,961	715-FACILITY ALLOCATION	18,420	18,213
60,296	45,526	34,146	45,526	720-COMPUTER ALLOCATION	37,220	38,761
190,898	190,198	126,034	190,198	730-OPERATING EXPENSES	265,050	290,970
CAPITAL OUTLAY						
0	0	0	0	801-EQUIPMENT	0	0
0	0	0	0	802-IMPROVEMENTS	0	0
<u>456,367</u>	<u>446,589</u>	<u>312,468</u>	<u>446,589</u>	TOTALS	<u>536,249</u>	<u>565,689</u>

CITY OF COMMERCE CITY ANNUAL BUDGET

PROGRAM : INTERNAL SERVICES
DEPARTMENT : FINANCE

2008 FISCAL YEAR

ACTUAL 2007	BUDGET 2008	TO 09/30	EST TOTAL	ACCOUNT DESCRIPTION	2009 BUDGET	2010 PLAN
PERSONAL SERVICES						
0	0	0	0	601-SALARIES	0	0
3,547,216	4,170,750	2,611,572	4,126,989	609-BENEFITS	4,286,389	4,568,134
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
1,952,606	2,363,988	1,387,975	2,268,988	730-OPERATING EXPENSES	2,734,285	2,738,011
CAPITAL OUTLAY						
0	0	0	0	801-EQUIPMENT	0	0
0	0	0	0	802-IMPROVEMENTS	0	0
<u>5,499,822</u>	<u>6,534,738</u>	<u>3,999,547</u>	<u>6,395,977</u>	TOTALS	<u>7,020,674</u>	<u>7,306,145</u>

**CITY OF COMMERCE CITY
ANNUAL BUDGET**

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