2007

REVENUE MANUAL

City of Englewood
COLORADO

1000 Englewood Parkway
Englewood, Colorado 80110

www.englewoodgov.org

City of Englewood, Colorado
2007 Revenue Manual

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CITY OF ENGLEWOOD

January 1, 2007

The Honorable Mayor, City Council Members,
And Citizens of the City of Englewood, Colorado

The City's revenue projections drive the budget process. For this reason, the 2007 Revenue Manual was prepared by the Revenue & Budget Division as a companion to the 2007 Budget.

This document:

- Provides the user a complete review of all important revenue sources, including the history and method of projecting future collections. Only revenue sources greater than $5,000 are reported this manual.
- Provides City departments with information to effectively budget their future revenues.
- Provides City staff and council a means of identifying revenue risks and opportunities.

This manual is organized in the manner of the City's Chart of Accounts. The revenues are listed by fund, further classified by division and finally by object code. The following information is provided for each major revenue source:

- Revenue Item
- Fund
- Department
- Account Number
- Legal Authorization
- Responsible Department
- Description
- Fee Schedule
- Date the Fee or Tax was Last Modified
- Formula Method
- Projection Method
- Comments
- Revenue Collection History

Hopefully, this manual will be a useful tool for evaluating the various revenue sources available to the City of Englewood.

Respectfully Submitted,

Frank Gryglewicz
Director of Finance and Administrative Services

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General Fund

The General Fund is the general operating fund of the City. It is used to account for all financial resources except for those required to be accounted in another fund.

Revenue Item: **General Property Tax**

Fund: General
Department: Finance & Administrative Services
Account: 02.9999.31101
Legal Authorization: City Charter: Paragraph 89

Description: Ad valorem tax on all real property within municipal boundaries and all tangible personal property within municipal boundaries not exempted by 39-3-1-1 CRS, as amended.

Fee Schedule: 5.880 mills

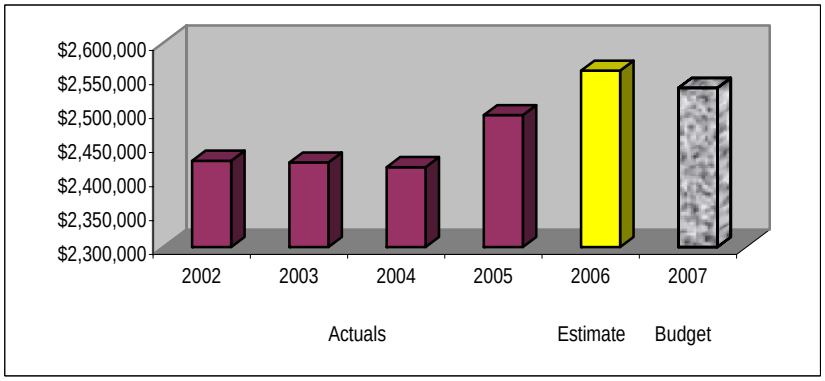
Date Last Changed: 1992

Previous Fee Schedule: 5.419 mills

Formula Method: Certified Assessed Valuation X Mill Levy less allowance for abatements and refunds = Revenue
$418,913,060 X 5.880 mills -$38,208.79= $2,450,000

Projection Method: Historical
Comments: Assessed valuation is dependent on Arapahoe County Assessor's Office. The value for assessment of residential real property is a percentage of actual value which is determined each year by the Colorado General Assembly. The value for assessment for all other property is 29%. Valuations are done every other year by the County Assessor.

Year		Amount	% Change
2002	**Actual**	2,426,924	13.32%
2003	**Actual**	2,424,440	-0.10%
2004	**Actual**	2,417,673	-0.28%
2005	**Actual**	2,493,832	3.15%
2006	**Estimate**	2,559,370	2.63%
2007	**Budget**	2,534,000	-0.99%



Revenue Item: Specific Ownership Tax

Fund: General
Department: Finance & Administrative Services
Account: 02.9999.31201
Legal Authorization: CRS 42-3-101

Description: A tax levied by the Colorado General Assembly on all motor vehicles, wheeled trailers, semi-trailers, trailer coaches, mobile homes, and self-propelled construction equipment. Collected by County Treasurer and remitted to the City on or about the 15th of each month.

Fee Schedule: Tax schedules are established by the Colorado assembly based on age and type of vehicle (42-3-106 CRS). Revenues are allocated to each city based on it's pro rata share of the aggregate dollar amount of ad valorem taxes levied in the County during the preceding year per CRS 42-3-107(24)(a).

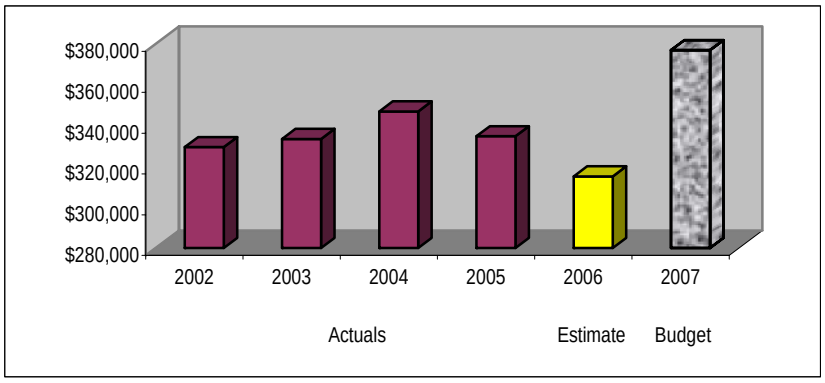
Date Last Changed: N/A

Previous Fee Schedule: N/A

Formula Method:
Projection Method: Estimate based on previous experience and evaluation of future economic conditions in the automotive industry.

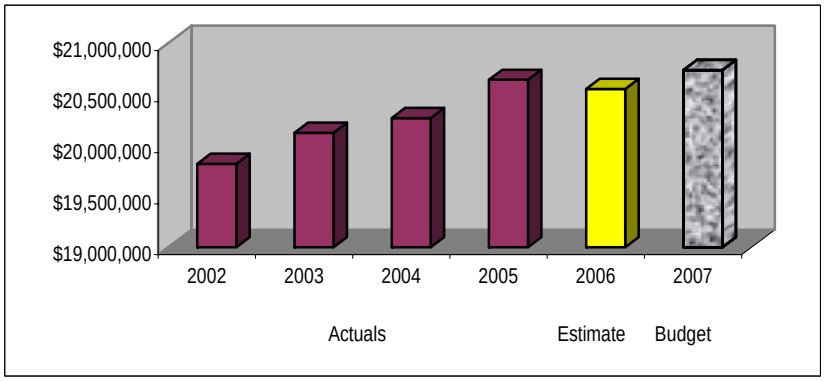
Comments: Economic conditions will largely determine revenue: i.e. the more new cars registered the higher the revenue. The tax is based on a sliding scale with the larger amounts being paid in the first years of ownership and dwindling to a minimum. The tax is also dependent upon the type of vehicle.

Year		Amount	% Change
2002	**Actual**	329,487	7.81%
2003	**Actual**	333,456	1.20%
2004	**Actual**	346,888	4.03%
2005	**Actual**	334,768	-3.49%
2006	**Estimate**	315,138	-5.86%
2007	**Budget**	376,912	19.60%



Revenue Item:	**Retail Sales Tax**
Fund:	General
Department:	Finance & Administrative Services
Account:	02.9999.31301
Legal Authorization:	EMC 4-4-4-2
Description:	The tax on the retail transfer or rental of tangible personal property.
Fee Schedule:	3.5%
Date Last Changed:	1987 Effective 1-1-88
Previous Fee Schedule:	3.0%
Formula Method:	Taxable sales X 3.5% less .5% = revenue
Projection Method:	Projections of sales tax revenue are based on a linear regression formula utilizing historical data of collections, factored by local data for Englewood .
Comments:	Effective 1/1/03, the Vendor Fee was reduced from 1.6% to .5%

Year		Amount	% Change
2002	**Actual**	19,818,026	-11.77%
2003	**Actual**	20,122,341	1.54%
2004	**Actual**	20,267,090	0.72%
2005	**Actual**	20,640,873	1.84%
2006	**Estimate**	20,551,733	-0.43%
2007	**Budget**	20,736,125	0.90%



Revenue Item: **Use Tax**

Fund: General
Department: Finance & Administrative Services
Account: 02.9999.31302
Legal Authorization: EMC 4-4-5-3

Description: The tax on the use, consumption or storage of tangible personal property purchased at retail from sources outside of Englewood corporate limits.

Fee Schedule: 3.5%

Date Last Changed: 1987 Effective 1-1-88

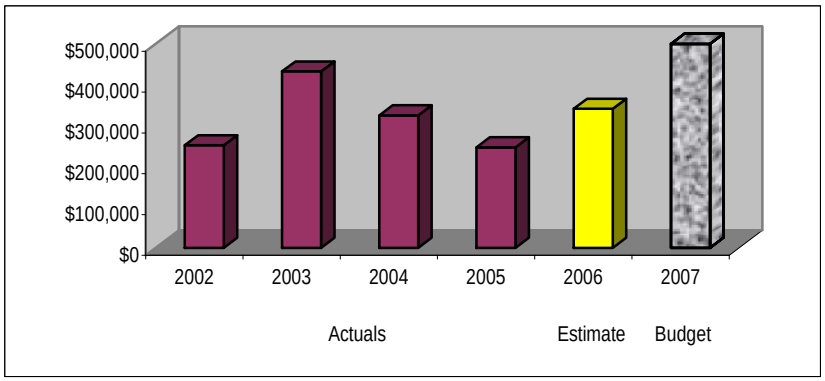
Previous Fee Schedule: 3.0%

Formula Method: Purchases X 3.5% = revenue

Projection Method: Estimate calculated by evaluating economic conditions and local business conditions. Audit activity is also taken into account.

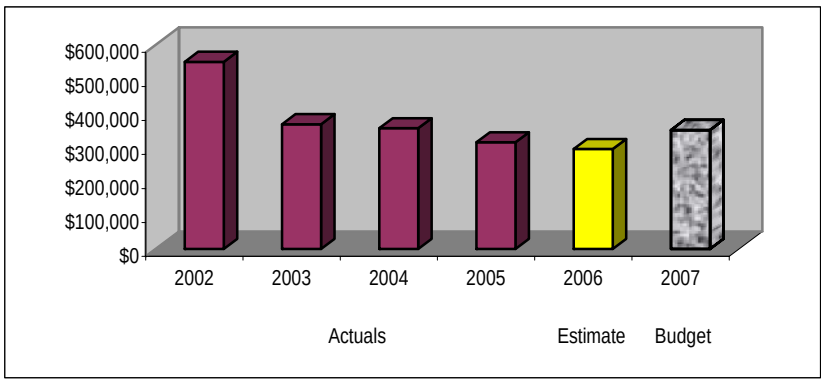
Comments:

Year		Amount	% Change
2002	**Actual**	251,166	43.71%
2003	**Actual**	432,315	72.12%
2004	**Actual**	324,304	-24.98%
2005	**Actual**	245,983	-24.15%
2006	**Estimate**	340,419	38.39%
2007	**Budget**	500,000	46.88%



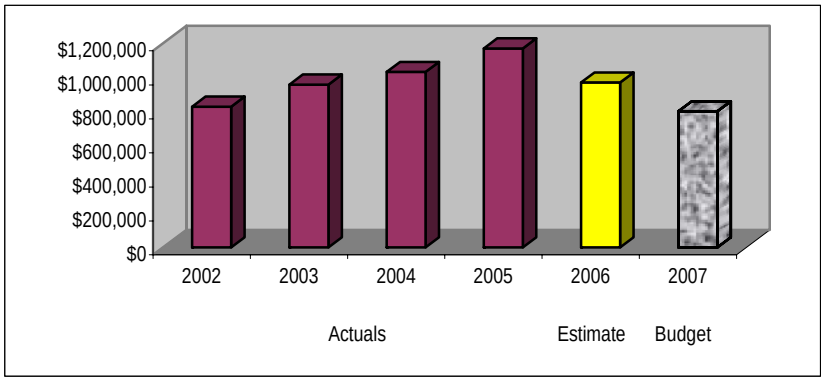
Revenue Item:	**Cigarette Tax**
Fund:	General
Department:	Finance & Administrative Services
Account:	02.9999.31401
Legal Authorization:	CRS 39-22-623
Description:	A tax levied by the State on the cigarette wholesaler of $.20 per pack. The State distributes 27% of gross cigarette tax.
Fee Schedule:	Cities and towns' distribution is based on the pro rata share of state sales tax collections in the previous year.
Date Last Changed:	1987
Previous Fee Schedule:	State tax of 10 mills per pack.
Formula Method:	N/A
Projection Method:	Estimate based on previous collections.
Comments:	Change in State cigarette tax will change revenue. Likely to increase rate periodically to discourage smoking.

Year		Amount	% Change
2002	**Actual**	550,123	-22.83%
2003	**Actual**	366,948	-33.30%
2004	**Actual**	354,876	-3.29%
2005	**Actual**	313,731	-11.59%
2006	**Estimate**	293,777	-6.36%
2007	**Budget**	350,000	19.14%



Revenue Item:	**Public Service Franchise Tax**
Fund:	General
Department:	Finance & Administrative Services
Account:	02.9999.31501
Legal Authorization:	Ordinance #14, 1988
Description:	Franchise tax levied on Public Service Company of Colorado.
Fee Schedule:	3% of gross revenues derived from the sale of electric energy and gaseous fuel.
Date Last Changed:	N/A
Previous Fee Schedule:	N/A
Formula Method:	Sales X 3%
Projection Method:	Estimate, since this varies with weather conditions and utility rates.
Comments:	

Year		Amount	% Change
2002	**Actual**	827,552	-13.22%
2003	**Actual**	956,998	15.64%
2004	**Actual**	1,031,734	7.81%
2005	**Actual**	1,169,497	13.35%
2006	**Estimate**	969,593	-17.09%
2007	**Budget**	800,000	-17.49%



Revenue Item: Franchise Tax-Water Utility

Fund: General
Department: Finance & Administrative Services
Account: 02.9999.31503
Legal Authorization: City Budget Policy

Description: Franchise tax on Water Utility

Fee Schedule: 3% of budgeted gross water sales.

Date Last Changed: N/A

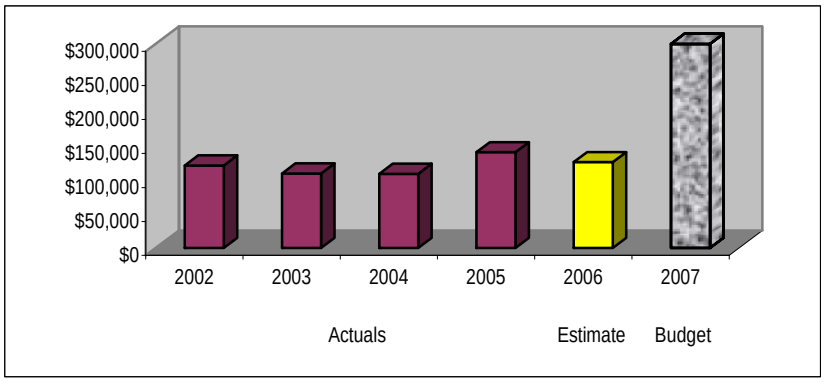
Previous Fee Schedule: N/A

Formula Method: 3% X budgeted water sales revenues.

Projection Method: See Water Fund for projected water sales.

Comments: This is an accounting transfer from the Water Fund.

Year		Amount	% Change
2002	**Actual**	121,394	-0.60%
2003	**Actual**	109,607	-9.71%
2004	**Actual**	109,158	-0.41%
2005	**Actual**	140,908	29.09%
2006	**Estimate**	126,163	-10.46%
2007	**Budget**	300,000	137.79%



Revenue Item: Franchise Tax-Sewer Utility

Fund: General
Department: Finance & Administrative Services
Account: 02.9999.31504
Legal Authorization: City Budget Policy

Description: Franchise Tax on City Sewer Utility.

Fee Schedule: 3% of budgeted sewer disposal revenue.

Date Last Changed: N/A

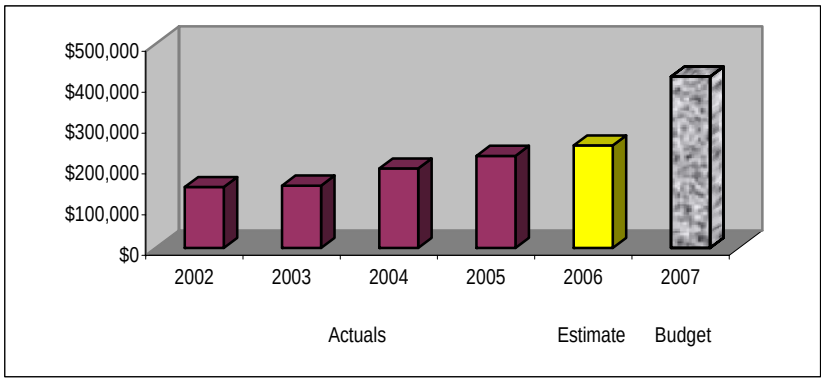
Previous Fee Schedule: N/A

Formula Method: 3% X budgeted sewer disposal revenues.

Projection Method: See Sewer Fund for projected sewer disposal revenues.

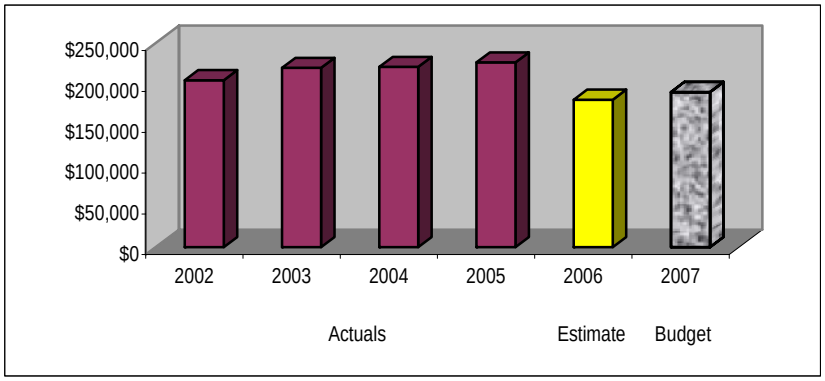
Comments: This is an accounting transfer from the Sewer Fund.

Year		Amount	% Change
2002	**Actual**	149,440	-0.74%
2003	**Actual**	152,856	2.29%
2004	**Actual**	194,689	27.37%
2005	**Actual**	225,887	16.02%
2006	**Estimate**	251,162	11.19%
2007	**Budget**	419,500	67.02%



Revenue Item:	**Cable TV Permit Fee**
Fund:	General
Department:	Finance & Administrative Services
Account:	02.9999.31505
Legal Authorization:	Contract
Description:	Permit fee on cable television services.
Fee Schedule:	5% of gross revenues of cable television.
Date Last Changed:	N/A
Previous Fee Schedule:	N/A
Formula Method:	Estimated revenues X 5%
Projection Method:	Estimate based on previous collections.
Comments:	Originated in 1980. Current permit grantee is AT&T Broadband.

Year		Amount	% Change
2002	**Actual**	204,470	8.26%
2003	**Actual**	219,674	7.44%
2004	**Actual**	220,782	0.50%
2005	**Actual**	226,260	2.48%
2006	**Estimate**	180,677	-20.15%
2007	**Budget**	190,000	5.16%



Revenue Item: **Basic Local Exchange Telecommunications Tax**

Fund: General
Department: Finance & Administrative Services
Account: 02.9999.31506
Legal Authorization: Ordinance 46, Series of 2000

Description: Franchise tax on local exchange services

Fee Schedule: The lesser $.55 per line per month or $160,000 per year.

Date Last Changed: N/A

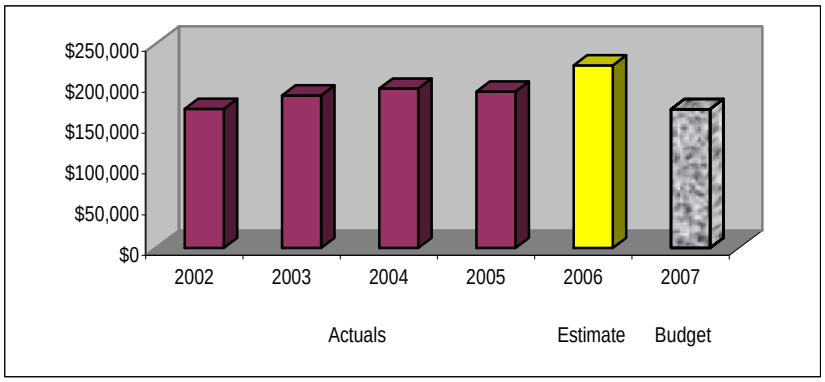
Previous Fee Schedule: N/A

Formula Method: The lesser of the number of lines X .55 X 12, or $160,000 per year.

Projection Method: Estimate based on prior collections of 02999931506.

Comment: Adopted June, 2000. Repealed Title 4, Chapter 5 and replaced with this tax.

Year		Amount	% Change
2002	**Actual**	170,427	4.21%
2003	**Actual**	186,957	9.70%
2004	**Actual**	195,278	4.45%
2005	**Actual**	191,635	-1.87%
2006	**Estimate**	223,698	16.73%
2007	**Budget**	170,000	-24.00%



Revenue Item: Waste Transfer Surcharge

Fund: General
Department: Finance & Administrative Services
Account: 02.9999.31507
Legal Authorization: EMC 4-7-3

Description: Surcharge on disposal of trash at a waste transfer site.

Fee Schedule: $ .20 on each cubic yard of trash.

Date Last Changed: N/A

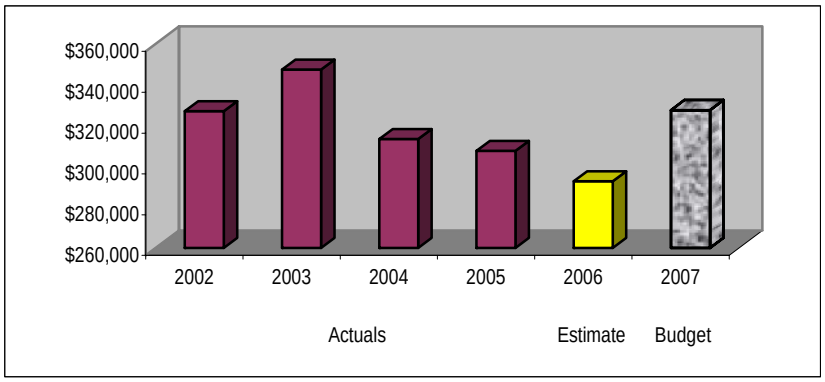
Previous Fee Schedule: N/A

Formula Method: $ .20 / cubic yard of trash

Projection Method: Estimate based on previous collections.

Comments: Enacted by Ordinance #25, Series of 1987: effective 5/23/87.

Year		Amount	% Change
2002	**Actual**	326,973	-2.77%
2003	**Actual**	347,372	6.24%
2004	**Actual**	313,375	-9.79%
2005	**Actual**	307,547	-1.86%
2006	**Estimate**	292,705	-4.83%
2007	**Budget**	327,538	11.90%



Revenue Item: Liquor Occupational Tax

Fund: General
Department: Financial Services
Account: 02.9999.31508
Legal Authorization: EMC 5-3B

Description: A tax levied on the business of selling malt or vinous liquors within the City.

Fee Schedule:

Type of License	License Fee 2006/2007	No. of Licenses 2007	No. of Licenses 2006	Budget 2007
Beer and Wine	$450	2	2	$900
Club	450	4	5	1,800
Hotel/Restaurant	650	20	21	13,000
Retail Liquor & Drug Store	300	8	11	2,400
Tavern	650	8	8	5,200
3.2 Beer Off Premise	300	16	16	4,800
3.2 Beer On Premise	450	2	2	900
Arts	0	0	0	0
Brew Pub	750	0	0	0
Optional Premises	650	0	0	0
Optional Premises with Hotel /Restaurant License	100 each	0	0	0
Bed and Breakfast	0	0	0	0
Mini Bar	450	0	0	0
Totals		**60**	**65**	**$29,000**

Date Last Changed: N/A

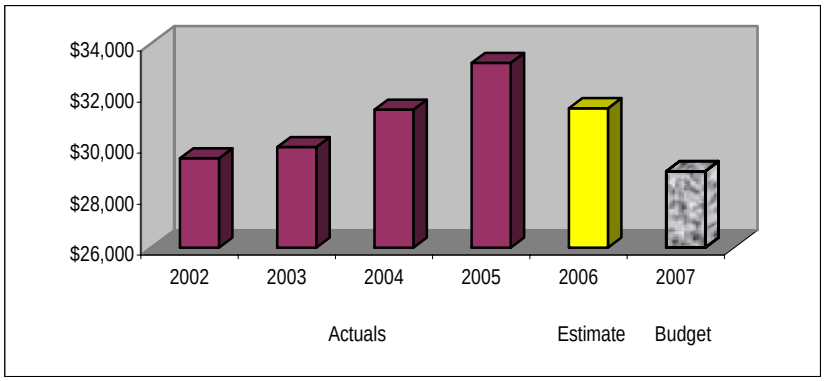
Previous Fee Schedule: N/A

Formula Method: Number of licenses X License Fee.

Projection Method: Estimate.

Comments: Enacted 1980

Year		Amount	% Change
2002	**Actual**	29,508	6.04%
2003	**Actual**	29,946	1.48%
2004	**Actual**	31,409	4.89%
2005	**Actual**	33,239	5.83%
2006	**Estimate**	31,468	-5.33%
2007	**Budget**	29,000	-7.84%



Revenue Item: Admissions Tax

Fund: General
Department: Finance & Administrative Services
Account: 02.9999.31601
Legal Authorization: EMC 4-6-3

Description: A tax levied on the price to gain admission to any place or event in the City which is open to the public.

Fee Schedule: 0

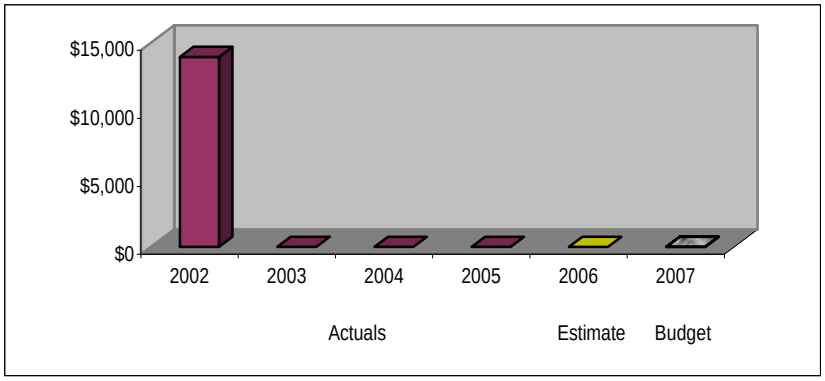
Date Last Changed: 2004

Previous Fee Schedule: New in 1976, 3%

Formula Method:
Projection Method: Estimated on past collections.

Comments: Ordinance 10, Series of 2002, authorized the temporary admissions tax reduction for a two year period.
Ordinance 12, Series of 2004, repealed the admissions tax.

Year		Amount	% Change
2002	**Actual**	13,963	-61.76%
2003	**Actual**	0	-100.00%
2004	**Actual**	0	0.00%
2005	**Actual**	0	0.00%
2006	**Estimate**	0	0.00%
2007	**Budget**	0	0.00%



Revenue Item: Hotel/Motel Tax

Fund: General
Department: Finance & Administrative Services
Account: 02.9999.31701
Legal Authorization: EMC 4-4-4-2

Description: Tax on the cost of the rental fee or price for lodging of under thirty days duration.

Fee Schedule: 2%

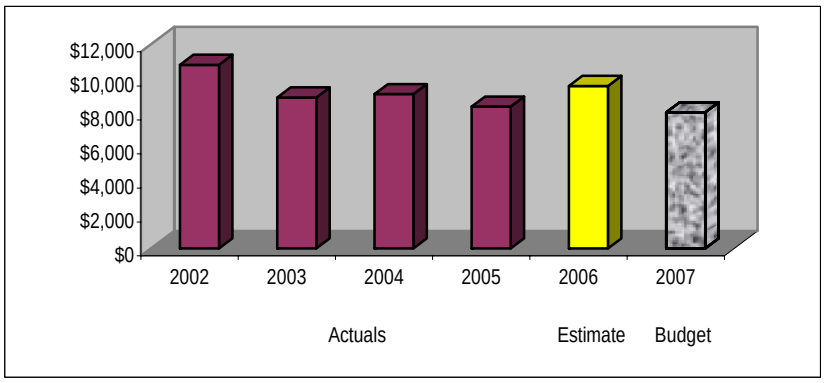
Date Last Changed: N/A

Previous Fee Schedule: Enacted May, 1984.

Formula Method:
Projection Method: Estimate based on previous collections.

Comments:

Year		Amount	% Change
2002	**Actual**	10,791	-7.31%
2003	**Actual**	8,877	-17.74%
2004	**Actual**	9,076	2.24%
2005	**Actual**	8,337	-8.14%
2006	**Estimate**	9,555	14.61%
2007	**Budget**	8,000	-16.27%



Revenue Item: **Denver Metropolitan Major League Baseball Stadium District**

Fund: General
Department: Finance & Administrative Services
Account: 02.9999.32566
Legal Authorization: Colorado State Statute 32-14-104 – 32-14-133

Description: Re-payment of taxes collected above the required debt service.

Fee Schedule: N/A

Date Last Changed: N/A

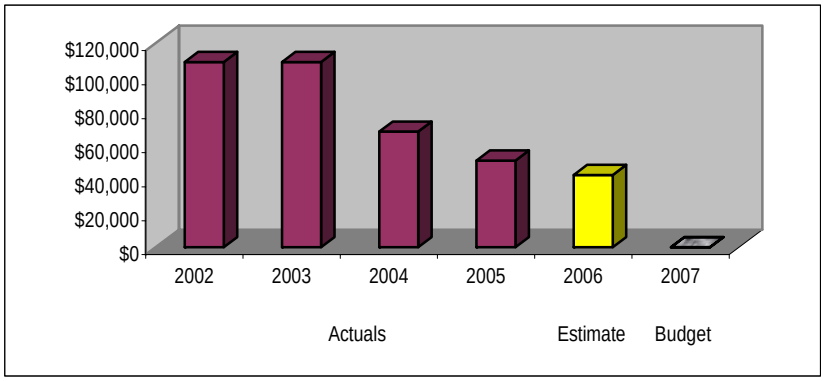
Previous Fee Schedule: N/A

Formula Method: N/A

Projection Method: N/A

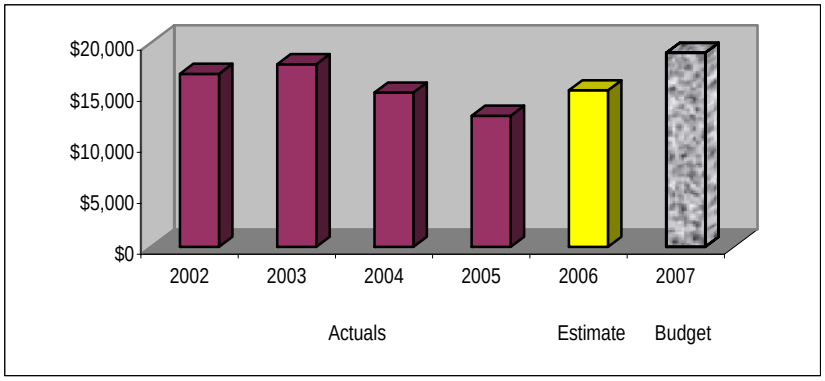
Comments: N/A

Year		Amount	% Change
2002	**Actual**	108,835	-85.78%
2003	**Actual**	108,835	0.00%
2004	**Actual**	68,022	-37.50%
2005	**Actual**	51,016	-25.00%
2006	**Estimate**	42,514	-16.67%
2007	**Budget**	0	-100.00%



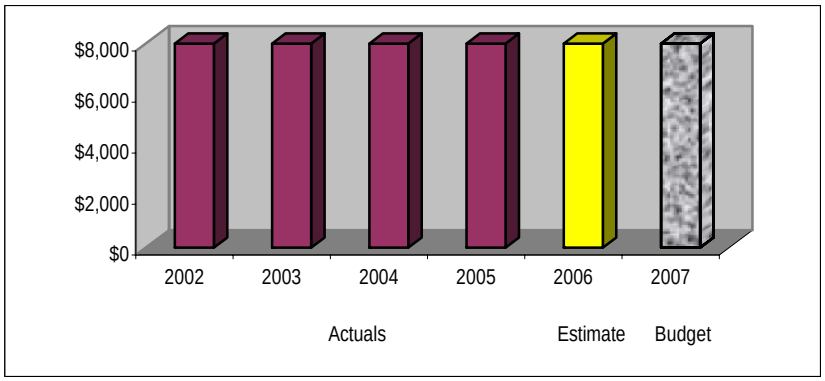
Revenue Item:	**EHA Payment in Lieu of Tax (PILT)**
Fund:	General
Department:	Finance & Administrative Services
Account:	02.9999.32581
Legal Authorization:	Intergovernmental Agreement January 17, 1979
Description:	Payment by the Englewood Housing Authority to reimburse the City for property taxes lost on Simon Center and Orchard Place properties.
Fee Schedule:	Payment is made after the end of the fiscal year and shall be an amount equal to 10% of the Shelter Rent actually collected.
Date Last Changed:	N/A
Previous Fee Schedule:	N/A
Formula Method:	N/A
Projection Method:	Estimate
Comments:	Orchard Place and Simon Center are low income, senior housing.

Year		Amount	% Change
2002	**Actual**	16,961	-11.74%
2003	**Actual**	17,899	5.53%
2004	**Actual**	15,123	-15.51%
2005	**Actual**	12,858	-14.98%
2006	**Estimate**	15,343	19.33%
2007	**Budget**	19,000	23.83%



Revenue Item:	**South Suburban / Cornerstone Park Payment In Lieu of Tax (PILT)**
Fund:	General
Department:	Finance & Adminstrative Services
Account:	02.9999.32582
Legal Authorization:	Ordinance 21, Series of 1998*
Description:	Payment in lieu of taxes (PILT) for services provided at Cornerstone Park.
Fee Schedule:	Negoatiated between South Suburban Parks and Recreation District and the City.
Date Last Changed:	N/A
Previous Fee Schedule:	N/A
Formula Method:	N/A
Projection Method:	Currently using a flat rate of $8,000 annually.
Comments:	* The ordinance calls for a negotiated agreement of the payment.

Year		Amount	% Change
2002	**Actual**	8,000	0.00%
2003	**Actual**	8,000	0.00%
2004	**Actual**	8,000	0.00%
2005	**Actual**	8,000	0.00%
2006	**Estimate**	8,000	0.00%
2007	**Budget**	8,000	0.00%



Revenue Item: Intergovernmental Charges for Services

Fund: General
Department: Finance & Administrative Services
Account: 02.9999.33202
Legal Authorization: Policy

Description: Charges made to Water & Sewer funds for services provided by General Fund departments.

Fee Schedule: The value of the indirect costs benefiting non-general fund departments completed each year during the budget process.

Date Last Changed: N/A

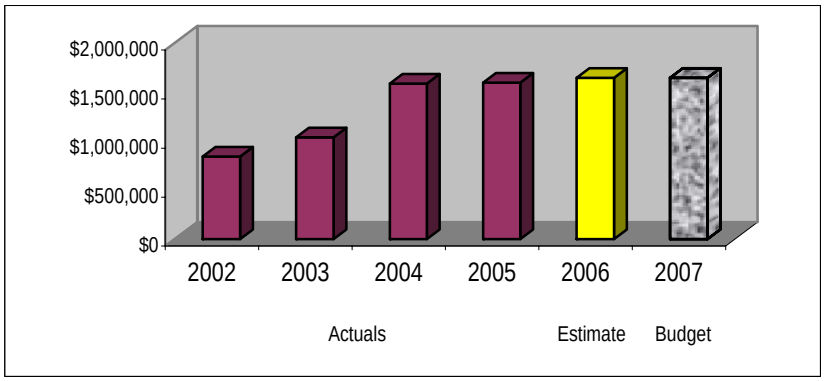
Previous Fee Schedule: N/A

Formula Method: N/A

Projection Method: Estimate until study complete.

Comments: A study is conducted by consultants every other year. Intergovernmental Charges for Services to the Water and Sewer Funds are based on this study.

Year		Amount	% Change
2002	**Actual**	840,095	2.21%
2003	**Actual**	1,035,968	23.32%
2004	**Actual**	1,584,894	52.99%
2005	**Actual**	1,593,918	0.57%
2006	**Estimate**	1,642,667	3.06%
2007	**Budget**	1,642,667	0.00%



Revenue Item: L/E WWTP Administration Charge

Fund: General
Department: Finance & Administrative Services
Account: 02.9999.33291
Legal Authorization: Contract with City of Littleton

Description: Administration charge to Littleton for share of General Fund administrative costs for Littleton/Englewood Wastewater Treatment Plant.

Fee Schedule: 3% of total operating budget for Littleton/Englewood Wastewater Treatment Plant.

Date Last Changed: N/A

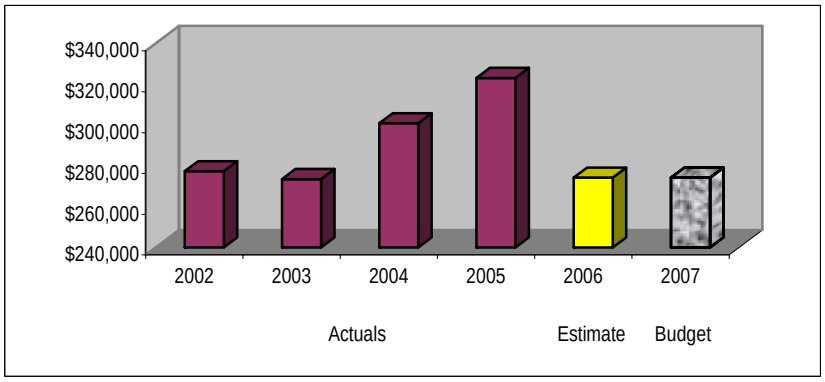
Previous Fee Schedule: N/A

Formula Method: Proposed Budget Operating Costs X 3%

Projection Method: N/A

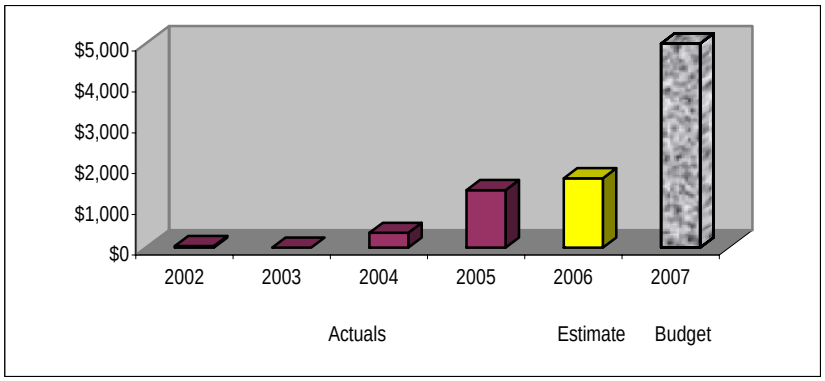
Comments: General Fund revenue budget is required to be done before L/E WWTP completes expenditure budget so will not match.

Year		Amount	% Change
2002	**Actual**	277,374	9.83%
2003	**Actual**	273,584	-1.37%
2004	**Actual**	300,906	9.99%
2005	**Actual**	323,046	7.36%
2006	**Estimate**	274,297	-15.09%
2007	**Budget**	274,297	0.00%



Revenue Item:	**Property & Liability Fine**
Fund:	General
Department:	Finance & Administrative Services
Account:	02.9999.34301
Legal Authorization:	Arapahoe County
Description:	Fine assessed by Arapahoe County Court for damages to public property within Englewood.
Fee Schedule:	No set schedule.
Date Last Changed:	N/A
Previous Fee Schedule:	N/A
Formula Method	N/A
Projection Method:	Estimate based on previous fines.
Comments:	This revenue varies greatly depending on circumstances.

Year		Amount	% Change
2002	**Actual**	40	-98.92%
2003	**Actual**	0	-100.00%
2004	**Actual**	364	364.00%
2005	**Actual**	1,413	288.19%
2006	**Estimate**	1,702	20.45%
2007	**Budget**	5,000	193.77%



Revenue Item: Interest Income

Fund: General
Department: Finance & Administrative Services
Account: 02.9999.35101
Legal Authorization: EMC 4-1-2

Description: Interest earned on funds available for investment.

Fee Schedule: N/A

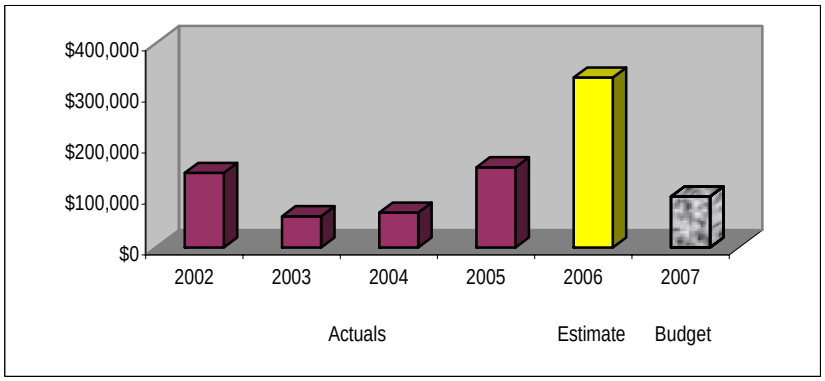
Date Last Changed: N/A

Previous Fee Schedule: N/A

Formula Method Estimated funds available X estimated average interest rate X estimated pro rata share of total fund.

Projection Method:
Comments: Results depend on current interest rate and the amount of funds available to invest.

Year		Amount	% Change
2002	**Actual**	146,531	-65.07%
2003	**Actual**	61,631	-57.94%
2004	**Actual**	68,837	11.69%
2005	**Actual**	157,482	128.78%
2006	**Estimate**	333,072	111.50%
2007	**Budget**	100,000	-69.98%



Revenue Item: Penalties & Interest on Delinquent Property Tax

Fund: General
Department: Finance & Administrative Services
Account: 02.9999.35108
Legal Authorization: CRS 39-10-104

Description: Penalty interest charged on delinquent property tax.

Fee Schedule: 1% per month.

Date Last Changed: N/A

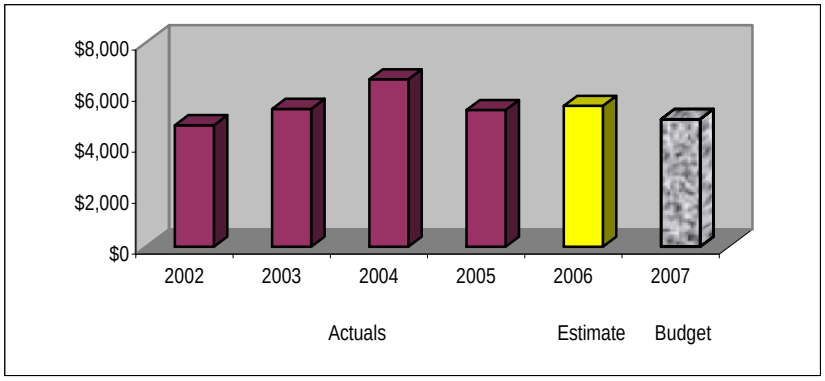
Previous Fee Schedule: N/A

Formula Method: Estimate based on past collections.

Projection Method: Flat rate.

Comments: 1% per month interest is charged on delinquent taxes by the Arapahoe County Assessor.

Year		Amount	% Change
2002	**Actual**	4,766	-4.22%
2003	**Actual**	5,406	13.43%
2004	**Actual**	6,562	21.38%
2005	**Actual**	5,363	-18.27%
2006	**Estimate**	5,523	2.98%
2007	**Budget**	5,000	-9.47%



Revenue Item: Loan Interest Income

Fund: General Revenues Fund
Department: Finance & Administrative Services
Account: 02.9999.35301
Legal Authorization: EMC 4-1-2

Description: Interest earned on funds available for investment.

Fee Schedule: N/A

Date Last Changed: N/A

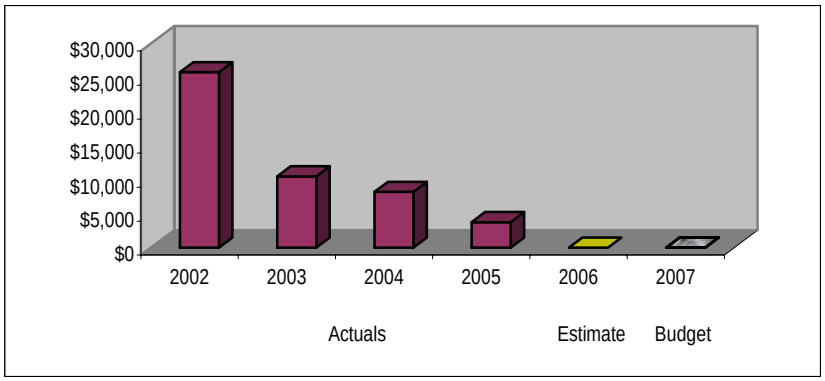
Previous Fee Schedule: N/A

Formula Method: Estimated funds available X estimated average interest rate X estimated pro rata share of total fund.

Projection Method: N/A

Comments:

Year		Amount	% Change
2002	**Actual**	25,787	25787.00%
2003	**Actual**	10,488	-59.33%
2004	**Actual**	8,204	-21.78%
2005	**Actual**	3,762	-54.14%
2006	**Estimate**	0	-100.00%
2007	**Budget**	0	0.00%



Revenue Item: **Rental Fee**

Fund: General
Department: Finance & Administrative Services
Account: 02.9999.36101
Legal Authorization: City policy

Description: Seasonal and non-seasonal rentals of various City property.

Fee Schedule: Varies by property and use.

Date Last Changed: N/A

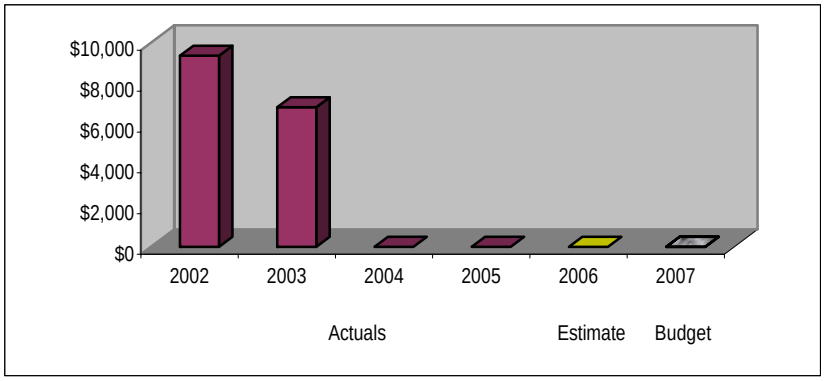
Previous Fee Schedule: N/A

Formula Method: N/A

Projection Method: Estimate based on prior years.

Comments:

Year		Amount	% Change
2002	**Actual**	9,360	0.00%
2003	**Actual**	6,840	-26.92%
2004	**Actual**	0	-100.00%
2005	**Actual**	0	0.00%
2006	**Estimate**	0	0.00%
2007	**Budget**	0	0.00%



Revenue Item: Other Miscellaneous Revenue

Fund: General
Department: Finance & Administrative Services
Account: 02.9999.36301
Legal Authorization: Policy

Description: Unanticipated revenue. Sources of income include: returned check charges, copying charges, miscellaneous revenues from other governments

Fee Schedule: N/A

Date Last Changed: N/A

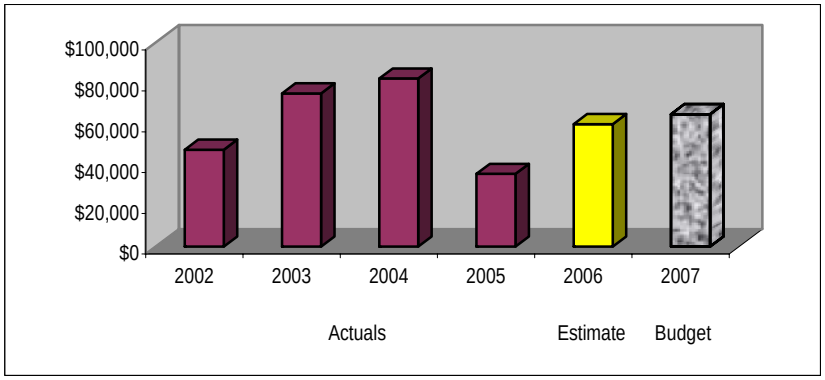
Previous Fee Schedule: N/A

Formula Method N/A

Projection Method: Estimate based on past performance

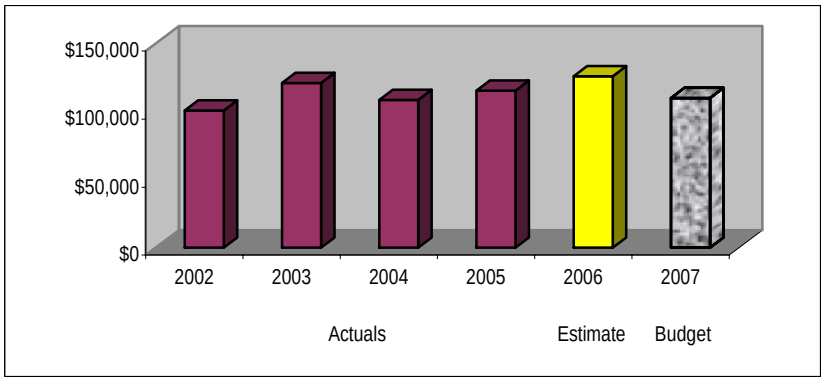
Comments:

Year		Amount	% Change
2002	**Actual**	47,509	615.39%
2003	**Actual**	75,044	57.96%
2004	**Actual**	82,369	9.76%
2005	**Actual**	35,672	-56.69%
2006	**Estimate**	59,998	68.19%
2007	**Budget**	64,850	8.09%



Revenue Item:	**Municipal Court Costs**
Fund:	General
Department:	Municipal Court
Account:	02.0401.33301
Legal Authorization:	EMC 1-7-5
Description:	1) Costs assessed upon conviction for any matter before court. 2) Costs assessed by Judge for failure to comply with summons, order, etc. 3) Costs assessed for Stay Fees 4) Misc. (Verbatim transcripts, certification, reproduced tapes)
Fee Schedule:	1) $20.00 - Court Costs 2) Mail notification $20.00; plus $25.00 if arrest warrant executed or default judgment entered. 3) $25.00 4) Transcripts $3.00 per page-plus $.50 per page copied; certification $25 & $50; reproduced tape $25.
Date Last Changed:	1) 2004 2) at Judge's discretion. 3) July 2005 4) 1981 Supreme Court guidelines
Previous Fee Schedule:	1) $15.00 2) $ 0 3) $10.00 4) Transcripts were charged according to hourly wage of employee doing transcript; certification $ 25; tape $ 25.
Formula Method	N/A
Projection Method:	Projections based on historical trends
Comments:	1, 2 & 3 are dependent upon conviction of case filing unless there is new legislation passed which brings more cases into court, figures will probably be relatively static

Year		Amount	% Change
2002	**Actual**	100,803	-4.02%
2003	**Actual**	121,062	20.10%
2004	**Actual**	108,617	-10.28%
2005	**Actual**	115,467	6.31%
2006	**Estimate**	125,949	9.08%
2007	**Budget**	110,000	-12.66%



Revenue Item: **Court Assessed OJ/W Fee**

Fund: General
Department: Municipal Court
Account: 02.0401.33304
Legal Authorization: CRS 42-2-116(c)

Description: Fee charged whenever a warrant or a default judgment has been issued on a case to release hold on renewal of drivers license.

Fee Schedule: $15.00

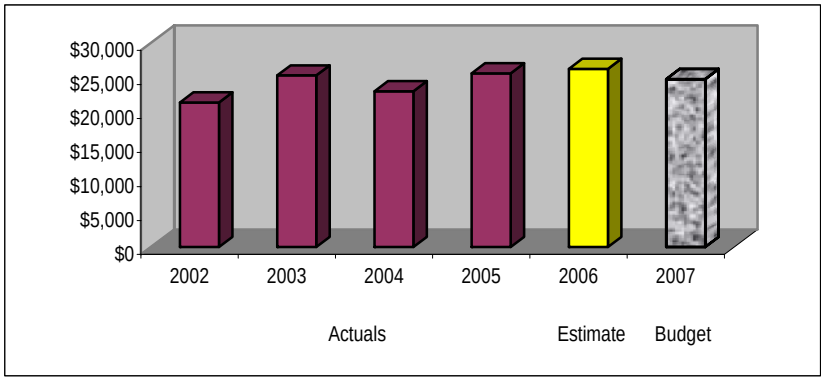
Date Last Changed: Implemented January 1, 1988.

Previous Fee Schedule: N/A

Formula Method: N/A

Projection Method: Estimate based on previous collections.
Comments:

Year		Amount	% Change
2002	**Actual**	21,261	-2.02%
2003	**Actual**	25,230	18.67%
2004	**Actual**	22,890	-9.27%
2005	**Actual**	25,533	11.55%
2006	**Estimate**	26,175	2.51%
2007	**Budget**	24,675	-5.73%



Revenue Item: **Municipal Court Probation Fees**

Fund: General
Department: Municipal Court
Account: 02.0401.33306
Legal Authorization: EMC – 1-7-5

Description: Cost assessed upon defendant entering into a stipulations of deferred judgement or probation.

Fee Schedule:

Probation Fees:	$100.00
Juvenile Deferred Judgement:	$ 50.00
Adult Deferred Judgement:	$ 75.00
Deferred Prosecution Fees:	$ 50.00

Date Last Changed: July 2005

Previous Fee Schedule:

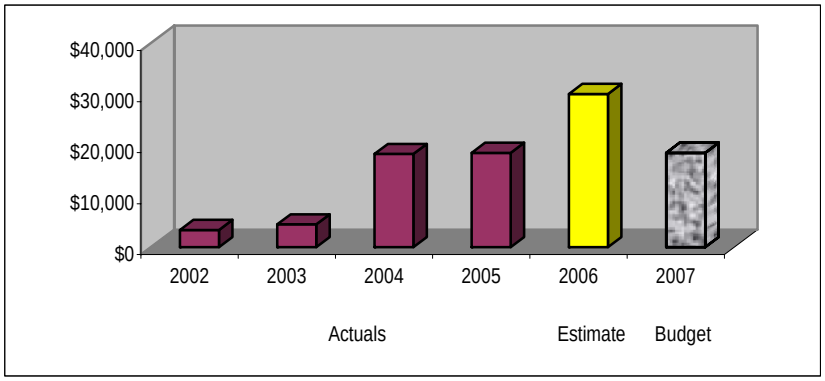
Probation Fees:	$50.00
Juvenile Deferred Judgement:	$25.00
Adult Deferred Judgement:	$25.00
Deferred Prosecution Fees:	$25.00

Formula Method N/A

Projection Method: N/A

Comments:

Year		Amount	% Change
2002	**Actual**	3,386	-12.39%
2003	**Actual**	4,480	32.31%
2004	**Actual**	18,261	307.61%
2005	**Actual**	18,502	1.32%
2006	**Estimate**	30,025	62.28%
2007	**Budget**	18,500	-38.38%



Revenue Item: Municipal Court Fines

Fund: General
Department: Municipal Court
Account: 02.0401.34101
Legal Authorization: EMC 1-7-2

Description: Court imposes penalties for conviction of any Englewood Ordinance.

Fee Schedule: Discretion of Judge (up to maximum of $1,000.00 for any infraction.)

Date Last Changed: 2006

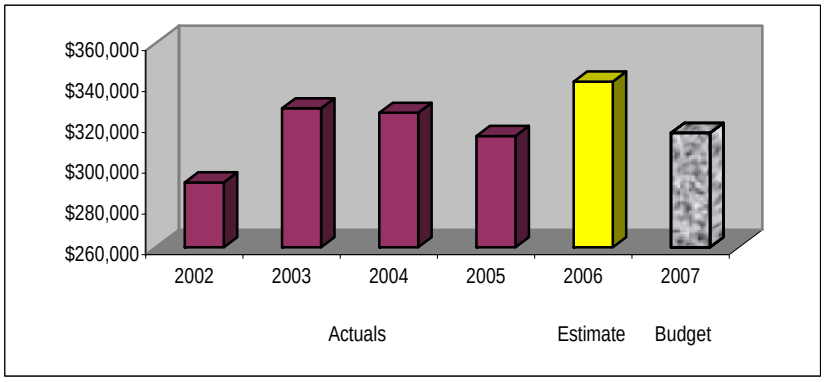
Previous Fee Schedule: Discretion of Judge (up to maximum of $500.00 for any infraction.)

Formula Method Projections based on historical trends.

Projection Method: No increase foreseen.

Comments: Because of plea bargain at violations bureau, less cases are coming before Court. Revenues are also diminished by Community Service sentencing.

Year		Amount	% Change
2002	**Actual**	291,824	7.43%
2003	**Actual**	328,117	12.44%
2004	**Actual**	325,892	-0.68%
2005	**Actual**	314,554	-3.48%
2006	**Estimate**	341,205	8.47%
2007	**Budget**	316,000	-7.39%



Revenue Item: **Arapahoe County Court D.U.I.**

Fund: General
Department: Municipal Court
Account: 02.0401.34102
Legal Authorization: CRS 42-1-215

Description: The City receives one-half of all "Driving Under the Influence" and "Driving While Impaired" fines collected in County (or District) Court for conviction when they occur within Englewood City limits.

Fee Schedule: Discretion of County or District Court Judges (subject to maximum established by State Statutes)

Date Last Changed: N/A

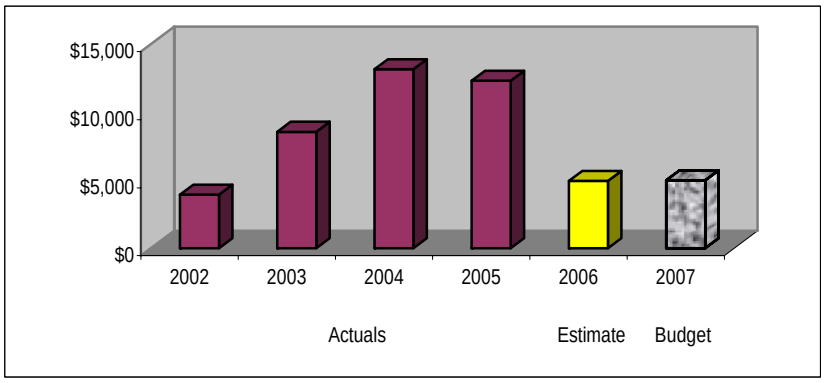
Previous Fee Schedule: N/A

Formula Method Projections based on historical trends.

Projection Method: No increases foreseen.

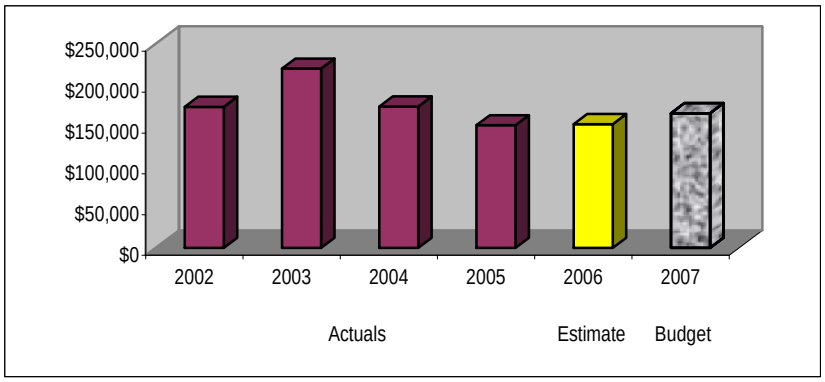
Comments:

Year		Amount	% Change
2002	**Actual**	3,938	-67.64%
2003	**Actual**	8,555	117.26%
2004	**Actual**	13,157	53.80%
2005	**Actual**	12,305	-6.48%
2006	**Estimate**	4,954	-59.74%
2007	**Budget**	5,000	0.92%



Revenue Item:	**Parking Violation Fines**
Fund:	General
Department:	Municipal Court
Account:	02.0401.34103
Legal Authorization:	EMC 1-7-4D
Description:	Penalties established for parking violation convictions if paid at the Violations Bureau.
Fee Schedule:	Parking in fire lane - $50; handicap violations - $100; all other parking violations - $20, plus $25 if not received in Violations Bureau within 14 days.
Date Last Changed:	2003
Previous Fee Schedule:	Parking in fire lane - $25; handicap violations - $100; all other parking violations - $15, plus $25 or $50 if not received in Violations Bureau within 14 days.
Formula Method	Projections based on historical trends.
Projection Method:	N/A
Comments:	Fines and late penalties are printed on Defendant's copy of ticket and are reviewed prior to each new ticket printing; also, comparison with surrounding municipalities done before fines determined by Judge.

Year		Amount	% Change
2002	**Actual**	172,752	14.16%
2003	**Actual**	219,678	27.16%
2004	**Actual**	173,111	-21.20%
2005	**Actual**	150,240	-13.21%
2006	**Estimate**	151,635	0.93%
2007	**Budget**	165,000	8.81%



Revenue Item: Violations Bureau Fines (Non-Parking)

Fund: General
Department: Municipal Court
Account: 02.0401.34104
Legal Authorization: EMC 1-7-4D

Description: Penalties established by Judge for ordinance violations which can be paid at the Violations Bureau upon entry of guilty plea.

Fee Schedule: TRAFFIC: $20 per Motor Vehicle Point and $50+ per point with accident assessed on 1st traffic conviction in Colorado; X 1.5 if 2nd offense; X 2 if 3rd offense.
OTHERS: $25 minimum fine; various amounts

Date Last Changed: July 2005

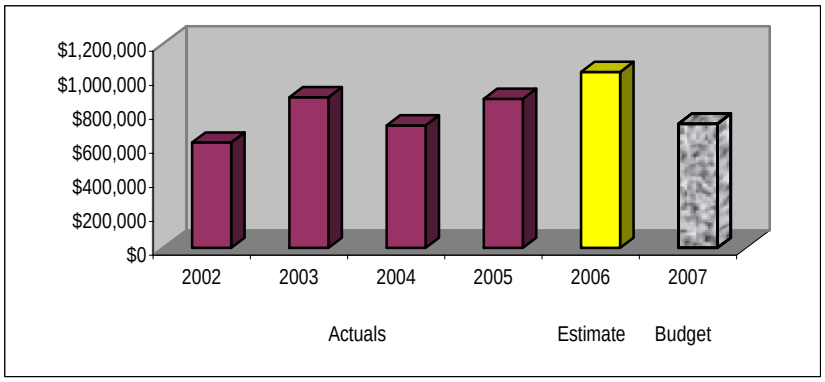
Previous Fee Schedule: TRAFFIC: $15 per Motor Vehicle Point and $20+ per point with accident assessed on 1st traffic conviction in Colorado; X 1.5 if 2nd offense; X 2 if 3rd offense.
OTHERS: $25 minimum fine; various amounts

Formula Method Projections based on historical trends.

Projection Method: Estimate

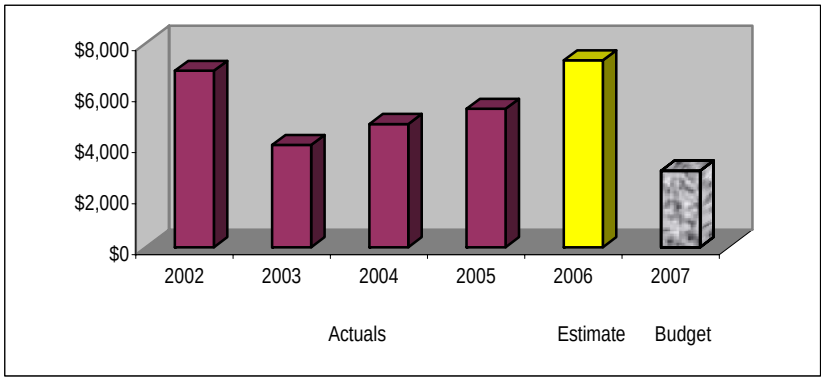
Comments: Fines are reviewed each year and compared to fines imposed in surrounding municipalities before determined by Judge. Beginning July, 1990, some fines (non - accidents) are paid at the violation bureau rather than Court. In mid 1990, this account was divided into Fines (non-parking) and Late Fees.

Year		Amount	% Change
2002	**Actual**	619,510	16.37%
2003	**Actual**	885,736	42.97%
2004	**Actual**	720,583	-18.65%
2005	**Actual**	876,185	21.59%
2006	**Estimate**	1,033,847	17.99%
2007	**Budget**	729,550	-29.43%



Revenue Item:	**Bond Forfeiture**
Fund:	General
Department:	Municipal Court
Account:	02.0401.34105
Legal Authorization:	EMC 1-7A-7B
Description:	Forfeiture of bail bond for failure to comply with terms of bond agreement.
Fee Schedule:	Discretion of Judge.
Date Last Changed:	N/A
Previous Fee Schedule:	N/A
Formula Method	Projections based on historical trends.
Projection Method:	No increase foreseen.
Comments:	Bail is set generally as $100 minimum per violation charged; forfeiture can be any portion or all of bail bond for non-compliance with agreement.

Year		Amount	% Change
2002	**Actual**	6,911	207.16%
2003	**Actual**	4,005	-42.05%
2004	**Actual**	4,825	20.47%
2005	**Actual**	5,420	12.33%
2006	**Estimate**	7,330	35.24%
2007	**Budget**	3,000	-59.07%



Revenue Item:	**Liquor License Application Fees**
Fund:	General
Department:	Finance & Administrative Services
Account:	02.0602.32101
Legal Authorization:	Business License Policy
Description:	Application fee for various business licenses issued by the City.

Fee Schedule:

Liquor License (new)	$	500
Liquor License (renew)	$	50
Liquor License (transfer)	$	500
Special Event Permit (Vinuos Spirits)	$	25
Special Event Permit (3.2 Beer)	$	10

Date Last Changed: 1997

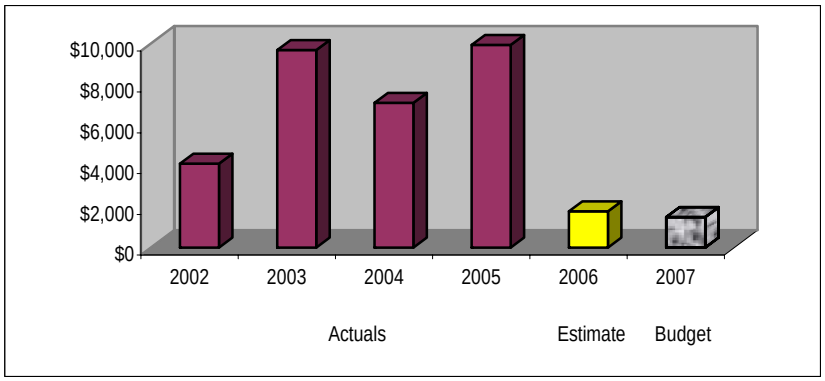
Previous Fee Schedule:

Misc. License Application Fee	$	10
Liquor License (new)	$	450
Liquor License (renew)	$	50
Liquor License (transfer)	$	250
Special Event Permit	$	25

Formula Method: Estimate based on previous collections and assessment of future activity.

Projection Method:
Comments:

Year		Amount	% Change
2002	**Actual**	4,115	103.41%
2003	**Actual**	9,674	135.09%
2004	**Actual**	7,093	-26.68%
2005	**Actual**	9,924	39.91%
2006	**Estimate**	1,777	-82.09%
2007	**Budget**	1,500	-15.59%



Revenue Item: Miscellaneous Business License Fees

Fund: General
Department: Finance & Administrative Services
Account: 02.0604.32105
Legal Authorization: EMC Title 5

Description: Fees charged to miscellaneous businesses.

Fee Schedule: See schedule on next page.

Date Last Changed: Various

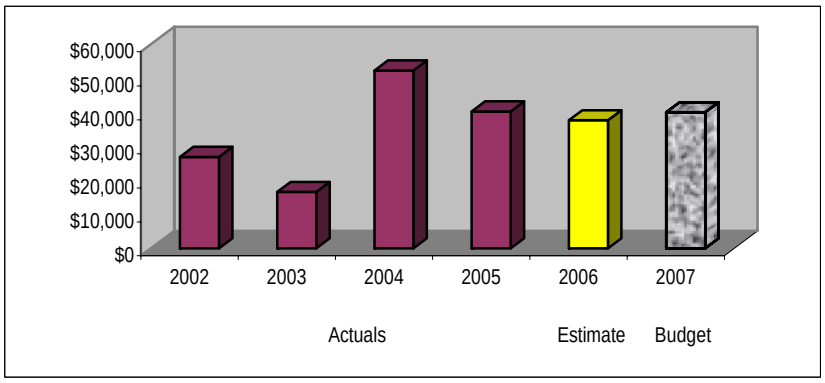
Previous Fee Schedule: Various

Formula Method: Estimated number of licenses X Fee.

Projection Method: Slight increase over next six years.

Comments: Fees are established by resolution. Massage, Tattoo, Body Piercing and Trash Hauler fees were increased substantially in 2004.

Year		Amount	% Change
2002	**Actual**	26,889	5.63%
2003	**Actual**	16,621	-38.19%
2004	**Actual**	52,277	214.52%
2005	**Actual**	40,225	-23.05%
2006	**Estimate**	37,638	-6.43%
2007	**Budget**	40,000	6.28%



Type of License	License Fee 2007	No. of Licenses 2007	No. of Licenses 2006	Budget 2007
Adult Entertainment Establishment	$2,000.00/yr	1	1	$2,000.00
Amusement/Public Dances	$50/yr $25/per machine, lane and/or table	16 321	17 329	$800.00 $8,025.00
Arborist	$50.00/yr	63	61	$3,150.00
Auctioneer	Resident: $5/day, $20/yr Itinerant: $10/day, $30/yr	3	3	$90.00
Auto Salvage/Recycling Yards	$100.00/yr	2	2	$200.00
Body Piercing Establishment	$100.00/yr	3	3	$300.00
Christmas Tree Dealers	$10.00/seasonal	1	0	$10.00
Direct Sellers	$5/Sp. Event, $25/3 mo., $75/yr	5	8	$375.00
Food Vendors	$5/Sp. Event, $25/3 mo., $75/yr	2	4	$150.00
Going Out of Business	$50/refundable after taxes $25/one time renewal	0	0	0
Guard/Attack Dog	$50.00/yr	0	0	0
Canine & Feline Breeders	$25/initial, $15/yr renewal	10	10	$150.00
Massage Therapy	$100.00/yr	52	52	$5,200.00
Pawnbroker/Auto Pawn	$2,500/initial, $1,000/yr renewal	7	6	$8,500.00
Purchaser of Valuable Articles	$250.00/yr	6	6	$1,500.00
Tattoo Establishments	$100.00/yr	3	3	$300.00
Special Events	$40.00/per event	35	28	$1,400.00
Telecommunications	Tower: $200/initial, $25/yr renewal Facility: $100/initial, $25/yr renewal	6 16	7 16	$150.00 $400.00
Temporary Employment Services	$100.00/yr	0	0	0
Trash Hauling	$50.00/yr per truck	140	138	$7,000.00
Reflexology	$100.00/yr	3	3	$300.00
Totals		**695**	**697**	**$40,000.00**

Revenue Item: **Sales/Use Tax License Application Fee**

Fund: General
Department: Finance & Administrative Services
Account: 02.0604.32109
Legal Authorization: Sales/Use Tax License Policy. Council resolution 100, series of 2002

Description: Application fee for various sales/use tax licenses issued by the city.

Fee Schedule: License Application Fee $ 25

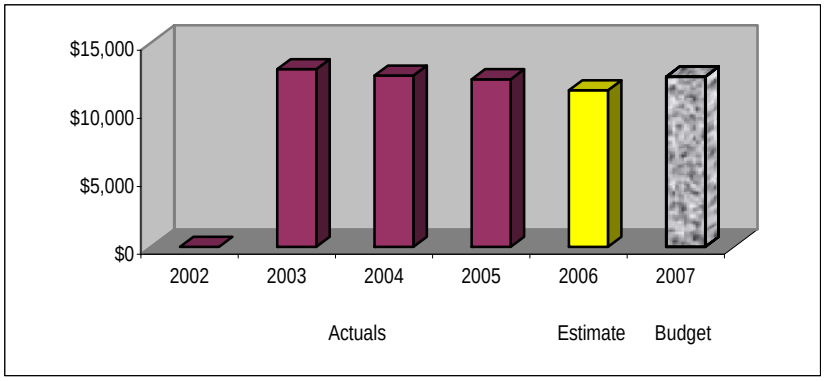
Date Last Changed: 2003

Previous Fee Schedule: New in 2003

Formula Method: Estimate based on previous licenses and assessment of future activity.

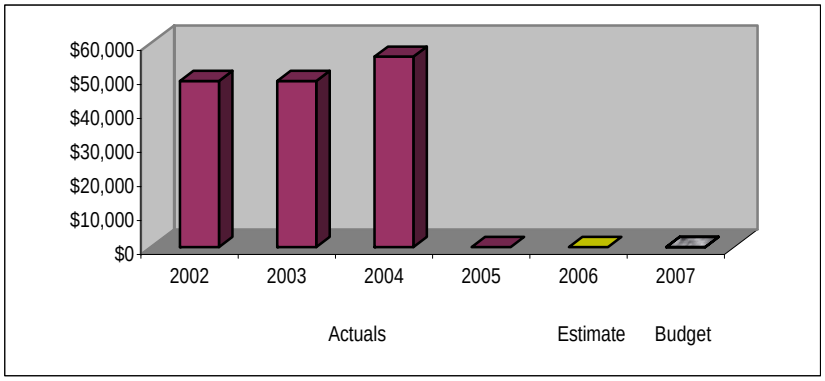
Projection Method:
Comments:

Year		Amount	% Change
2002	**Actual**	0	0.00%
2003	**Actual**	13,060	13060.00%
2004	**Actual**	12,592	-3.58%
2005	**Actual**	12,322	-2.14%
2006	**Estimate**	11,510	-6.59%
2007	**Budget**	12,500	8.60%



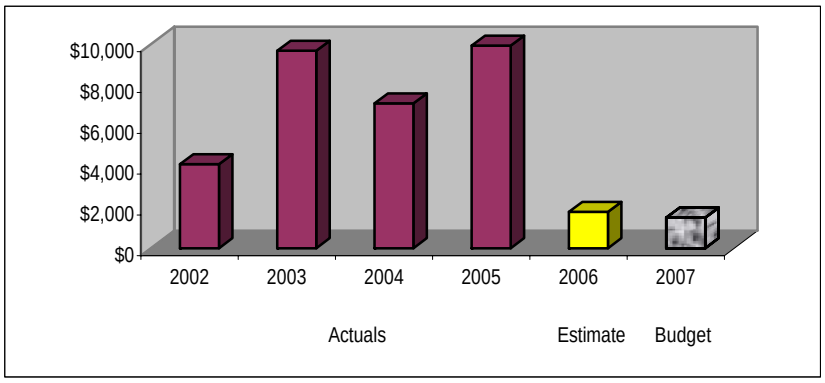
Revenue Item:	**Dillon (Trolley Square) Note Payment**
Fund:	General
Department:	Finance & Administrative Services
Account:	02.0802.36305
Legal Authorization:	Promissory Note
Description:	Repayment of note (Dillon Companies)
Fee Schedule:	$48,800 annually
Date Last Changed:	N/A
Previous Fee Schedule:	N/A
Formula Method	N/A
Projection Method:	N/A
Comments:	March 1995 through April 1, 2005

Year		Amount	% Change
2002	**Actual**	48,800	0.00%
2003	**Actual**	48,800	0.00%
2004	**Actual**	56,000	14.75%
2005	**Actual**	0	-100.00%
2006	**Estimate**	0	0.00%
2007	**Budget**	0	0.00%



Revenue Item:	**Engineering Fees**
Fund:	General
Department:	Public Works
Account:	02.1002.33352
Legal Authorization:	EMC 11-3(c) Fees established by Resolution 93, 2000.
Description:	Concrete Permit Fee
Fee Schedule:	Permit fee $200 Field Re-Inspection Fee $50 Asphalt Patch $4 per square foot Work without permit $600
Date Last Changed:	2003
Previous Fee Schedule:	Field Inspection Fee $15 Asphalt Patch $4 per square foot Work without permt $200
Formula Method:	
Projection Method:	Estimate based on previous collections.
Comments:	

Year		Amount	% Change
2002	**Actual**	4,115	103.41%
2003	**Actual**	9,674	135.09%
2004	**Actual**	7,093	-26.68%
2005	**Actual**	9,924	39.91%
2006	**Estimate**	1,777	-82.09%
2007	**Budget**	1,500	-15.59%



Revenue Item: Street Cut Fees

Fund: General
Department: Public Works
Account: 02.1003.32201
Legal Authorization: EMC 11-3(c) Fees established by Resolution 93, 2000.

Description: Fee to permit excavation in City right-of-way.

Fee Schedule:
Permit fee $200
Field Re-Inspection Fee $50
Gravel Alley Cut $1 per square foot
Asphalt Patch $4 per square foot
Work without permit $600

Date Last Changed: 2003

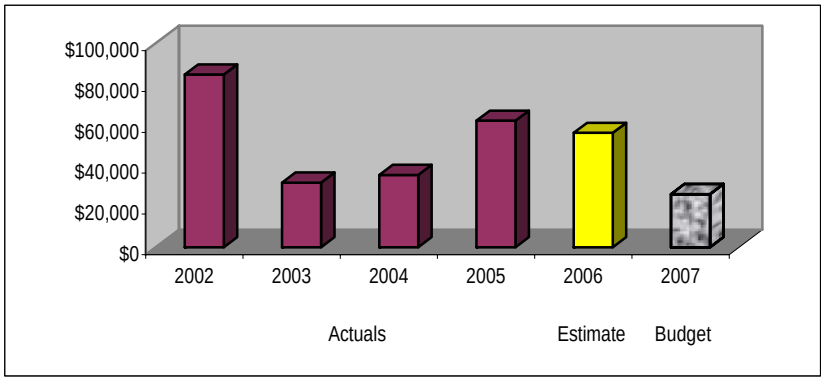
Previous Fee Schedule:
Field Inspection Fee $15
Gravel Alley Cut $1 per square foot
Asphalt Patch $4 per square foot
Work without permt $200

Formula Method:

Projection Method: Estimate based on previous collections.

Comments:

Year		Amount	% Change
2002	**Actual**	84,648	132.69%
2003	**Actual**	31,680	-62.57%
2004	**Actual**	35,453	11.91%
2005	**Actual**	62,025	74.95%
2006	**Estimate**	56,012	-9.69%
2007	**Budget**	26,000	-53.58%



Revenue Item: State Motor Vehicle Registration Fee

Fund: General
Department: Finance & Administrative Services
Account: 02.1003.32561
Legal Authorization: CRS 42-3-129

Description: Fee charged to the owner at the time of registration of a vehicle. The fee ranges from $1.50 to $2.50 (for apportioned vehicles.)

Fee Schedule: The apportionment of the fee is made on the 10th of each month based on record of rural and urban registrations in the county.

Date Last Changed: N/A

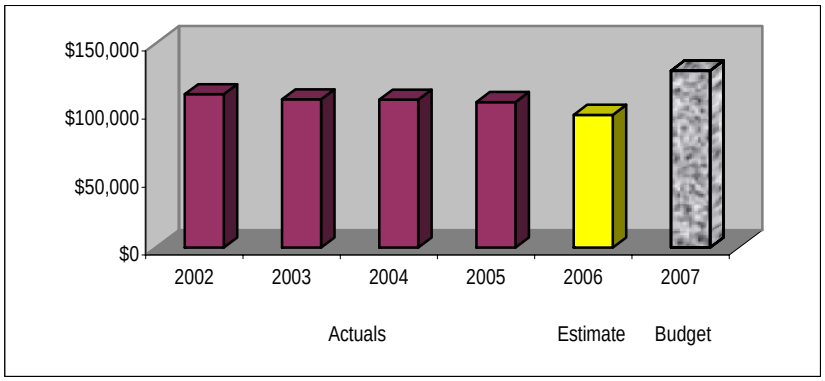
Previous Fee Schedule: N/A

Formula Method: Estimate based on past receipt of fee.

Projection Method: Assume constant level of revenue.

Comments: This source of income should be relatively static unless there is a change in fee structure. Flucuation is due to timing of payments.

Year		Amount	% Change
2002	**Actual**	112,720	-2.46%
2003	**Actual**	108,901	-3.39%
2004	**Actual**	108,779	-0.11%
2005	**Actual**	106,993	-1.64%
2006	**Estimate**	97,510	-8.86%
2007	**Budget**	130,000	33.32%



Revenue Item: State Highway User Tax

Fund: General
Department: Finance & Administrative Services
Account: 02.1003.32562
Legal Authorization: CRS 43-4-201

Description: Revenue received from: (A) excise tax on motor fuel; (b) registration fees on drivers, motor vehicles, trailers, etc.; (c) ton-mile/passenger mile tax apportioned monthly on 20th. Municipalities receive 9% of revenues of first seven cents per gallon of excise tax on motor fuel.

Fee Schedule: 80% of money received is allocated based on adjusted urban motor vehicle registration in each city.

Date Last Changed: N/A

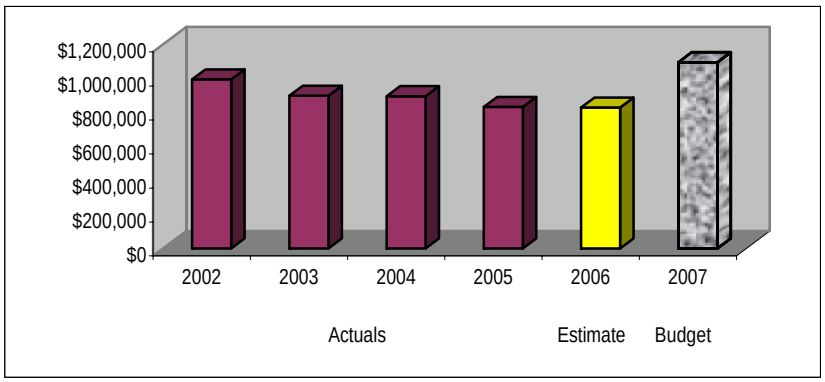
Previous Fee Schedule: N/A

Formula Method N/A

Projection Method: Estimate based on previous revenues.

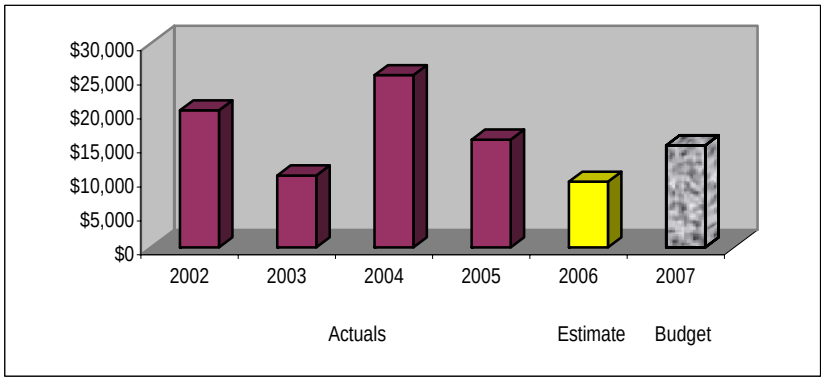
Comments: Amount received is affected by changes in State fuel tax which currently is 10 cents per gallon. In 1983, the State Legislature passed legislation which caused a disruption and reduction in municipal revenues. A 5 cent per gallon increase went into effect on 1/1/91.

Year		Amount	% Change
2002	**Actual**	993,372	0.36%
2003	**Actual**	898,098	-9.59%
2004	**Actual**	895,095	-0.33%
2005	**Actual**	832,511	-6.99%
2006	**Estimate**	828,876	-0.44%
2007	**Budget**	1,094,362	32.03%



Revenue Item:	**Street Maintenance**
Fund:	General
Department:	Public Works
Account:	02.1003.33355
Legal Authorization:	An agreement with the Englewood Environmental Foundation, Inc. for the city to provide street services within Citycenter Englewood. Approved by motion at the 2/5/2001 City Council Meeting.
Description:	Reimbursement by the Englewood Environmental Foundation (EEF) for Civic Center street maintenance performed by Public Works. Streets within the confines of the Civic Center project are private streets (i.e. not public right-of-way). Public Works personnel are responsible for maintenance of those streets. This fund has been established to reimburse the City for those expenses.
Fee Schedule:	Based on past experience.
Date Last Changed:	N/A
Previous Fee Schedule:	N/A
Formula Method	Lump Sum
Projection Method:	N/A
Comments:	

Year		Amount	% Change
2002	**Actual**	20,157	24.83%
2003	**Actual**	10,574	-47.54%
2004	**Actual**	25,306	139.32%
2005	**Actual**	15,843	-37.39%
2006	**Estimate**	9,670	-38.96%
2007	**Budget**	15,000	55.12%



Revenue Item: **State Highway Maintenance - Traffic Control Devices**

Fund: General
Department: Public Works
Account: 02.1004.33354
Legal Authorization: 42-4-502, 43-1-106, 43-2-102, 43-2-135 & 43-2-144 CRS 1973

Description: Maintenance of traffic control devices (signing, striping and signals) on State Highways within the City.

Fee Schedule:

Signing and striping	1.79 miles @ $151/mi.	$ 270.29
Signal Locations	13 @ $219.74/ea.	2,856.62
Sampling Stations	4 @ $183.73/ea.	734.92
Emergency Locations	1 @ $219.74/ea.	219.74
Total		$4,081.57

Date Last Changed: July 2001

Previous Fee Schedule: 10/1/86

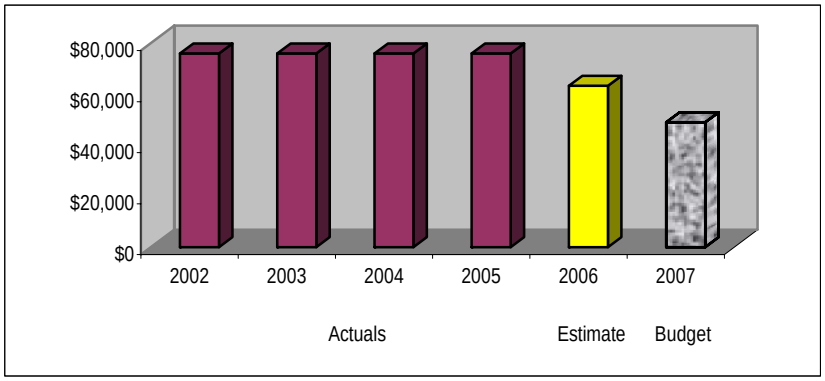
Formula Method

$ 270.29	X 12	$ 3,243.48
2,856.62	X 12	34,279.44
734.92	X 12	8,819.04
219.74	X 12	2,636.88
$4,081.57		$ 48,978.84

Projection Method:

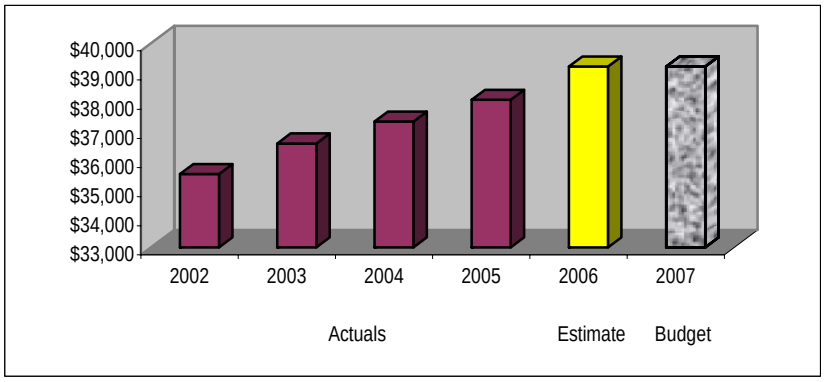
Comments:

Year		Amount	% Change
2002	**Actual**	75,924	0.00%
2003	**Actual**	75,924	0.00%
2004	**Actual**	75,924	0.00%
2005	**Actual**	75,924	0.00%
2006	**Estimate**	63,270	-16.67%
2007	**Budget**	48,980	-22.59%



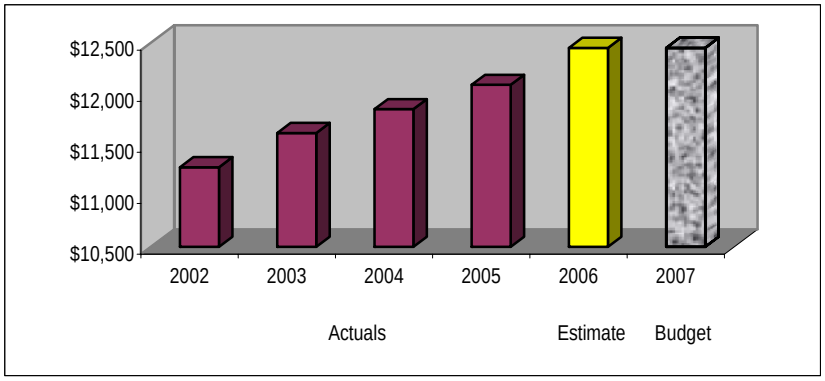
Revenue Item:	**LEWWTP Custodial Revenue**
Fund:	General Fund
Department:	Public Works
Account:	02.1005.33204
Legal Authorization:	Contract
Description:	Agreement to provide custodial services to the L/E WWTP. This service is beyond the scope of the administrative fee (see 02999933291).
Fee Schedule:	$3,267 per month.
Date Last Changed:	2006
Previous Fee Schedule:	$3,049 per month.
Formula Method	Costs X square footage.
Projection Method:	Increase in operating costs.
Comments:	Paper products and supplies provided by L/E WWTP.

Year		Amount	% Change
2002	**Actual**	35,520	58.63%
2003	**Actual**	36,564	2.94%
2004	**Actual**	37,320	2.07%
2005	**Actual**	38,064	1.99%
2006	**Estimate**	39,206	3.00%
2007	**Budget**	39,206	0.00%



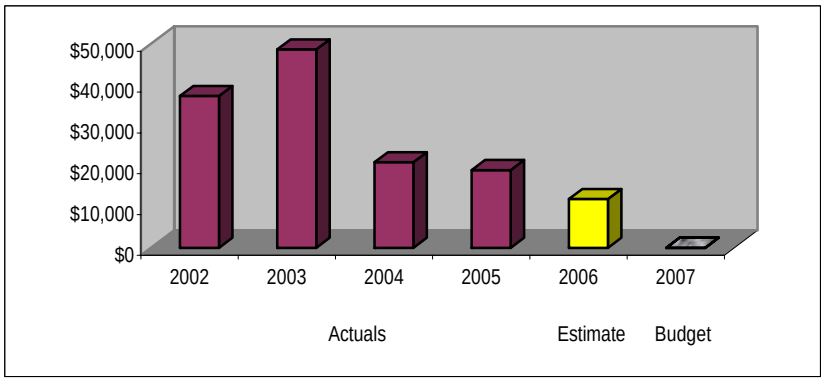
Revenue Item:	**Golf Course Custodial Revenue**
Fund:	General
Department:	Public Works
Account:	02.1005.33205
Legal Authorization:	Contract
Description:	Custodial services for the Golf Course.
Fee Schedule:	$1,037.50 per month.
Date Last Changed:	2006
Previous Fee Schedule:	$1,007.25 per month.
Formula Method	Operating costs plus paper products and supplies X square footage.
Projection Method:	Increases in operating costs.
Comments:	

Year		Amount	% Change
2002	**Actual**	11,280	3.18%
2003	**Actual**	11,616	2.98%
2004	**Actual**	11,850	2.01%
2005	**Actual**	12,087	2.00%
2006	**Estimate**	12,450	3.00%
2007	**Budget**	12,450	0.00%



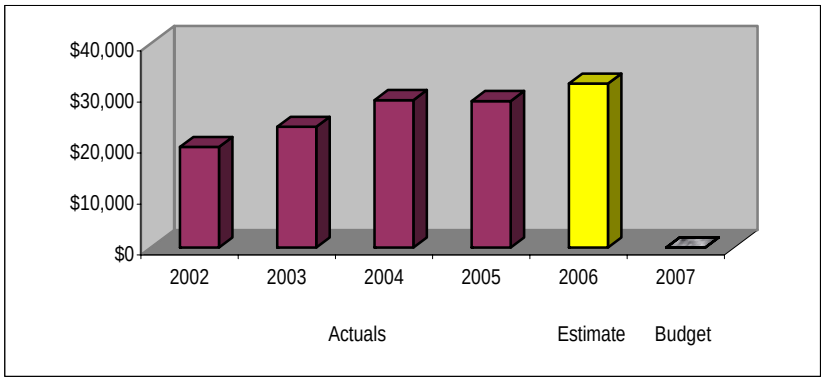
Revenue Item:	**Police Grant**
Fund:	General
Department:	Safety Services
Account:	02.1101.32531
Legal Authorization:	CRS 24-4.4 4.2-105
Description:	Victim's Assistance and Law Enforcement Fund Grant
Fee Schedule:	Surcharge (37%) on fines (24-4.2-104) levied in District courts. Funds then allocated in accordance with 24-4.2-105.
Date Last Changed:	N/A
Previous Fee Schedule:	N/A
Formula Method	N/A
Projection Method:	Estimate based on prior revenue
Comments:	This grant funds a part-time witness advocate at Englewood Municipal Court.

Year		Amount	% Change
2002	**Actual**	37,194	391.85%
2003	**Actual**	48,619	30.72%
2004	**Actual**	20,954	-56.90%
2005	**Actual**	19,050	-9.09%
2006	**Estimate**	11,960	-37.22%
2007	**Budget**	0	-100.00%



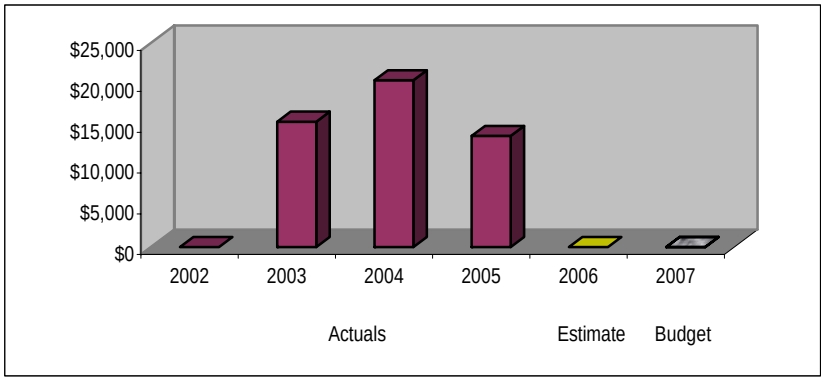
Revenue Item:	**Police Fees**
Fund:	General
Department:	Safety Services
Account:	02.1101.33252
Legal Authorization:	Policy
Description:	Fees charged for copies of police reports, finger-printing of citizens, photographs, and sexual offender registrations.
Fee Schedule:	Basic schedule is $3.00 per report copy, $15.00 research fee/hour if over 30 minutes. $5.00 for resident finger printing, $10.00 for non-resident. $21.00 per audio tape. $25.00 registration fees for sexual offenders.
Date Last Changed:	Report charges changed 6/1/93. Fingerprint charges changed 4/2/97. Sexual offender fees added 1/1/05.
Previous Fee Schedule:	Basic schedule is $1.00 per report copy. $3.00 for resident finger printing. Photographs vary in price due to number, size, etc.
Formula Method	Estimate based on past history
Projection Method:	Estimated to remain flat based on current fee structure.
Comments:	

Year		Amount	% Change
2002	**Actual**	19,707	22.98%
2003	**Actual**	23,677	20.15%
2004	**Actual**	28,886	22.00%
2005	**Actual**	28,706	-0.62%
2006	**Estimate**	32,140	11.96%
2007	**Budget**	0	-100.00%



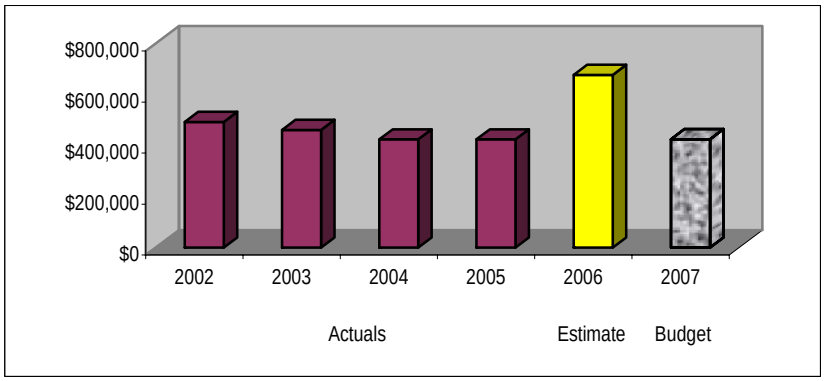
Revenue Item:	**Safety Services Admin. Rental Fee**
Fund:	General
Department:	Safety Services
Account:	02.1101.36101
Legal Authorization:	Policy
Description:	Lease agreement for 3629 S Fox Unit A.
Fee Schedule:	1,702.08/Month
Date Last Changed:	7/23/2003
Previous Fee Schedule:	N/A
Formula Method	$9.50/Square Foot (2,150)/Year
Projection Method:	N/A
Comments:	The first 2 months of the contract were for units A & B. After that, the lease for for unit A alone. Lease will be renegotiated on an annual basis. Lease was not renewed in 2006.

Year		Amount	% Change
2002	**Actual**	0	0.00%
2003	**Actual**	15,350	15350.00%
2004	**Actual**	20,425	33.06%
2005	**Actual**	13,617	-33.33%
2006	**Estimate**	0	-100.00%
2007	**Budget**	0	0.00%



Revenue Item:	**EMS Transportation Fees**
Fund:	General
Department:	Safety Services
Account:	02.1102.33251
Legal Authorization:	EMC 1-6G-10A
Description:	Reimbursement for transportation of non-resident patients to appropriate medical facilities by Englewood Fire Department personnel.
Fee Schedule:	Basic Life Support Transport - $625; Advanced Life Support - $625; Oxygen - $45; Per Mile Charge - $9. Plus other miscellaneous charges.
Date Last Changed:	2007 Budget Retreat
Previous Fee Schedule:	Basic Life Support Transport - $425; Advanced Life Support - $495; Oxygen - $40; Per Mile Charge - $8. Plus other miscellaneous charges.
Formula Method	Historical Average of non-resident patients transported X Average area transportation charge, less Average non-collectible rate, less 7% billing charge.
Projection Method:	Number of transports expected to remain relatively static.
Comments:	

Year		Amount	% Change
2002	**Actual**	492,811	11.04%
2003	**Actual**	461,675	-6.32%
2004	**Actual**	424,169	-8.12%
2005	**Actual**	424,424	0.06%
2006	**Estimate**	677,168	59.55%
2007	**Budget**	425,000	-37.24%



Revenue Item: Other Charges for Services

Fund: General
Department: Safety Services
Account: 02.1102.33209
Legal Authorization: 1997 Uniform Fire Code as adopted by the 2000 EMC 8-2E-1

8001.5.2 Unauthorized discharges.
8001.5.2.5 Responsibility for cleanup. The person, firm or corporation responsible for an unauthorized discharge shall institute and complete all actions necessary to remedy the effects of such unauthorized discharge, whether sudden or gradual, at no cost to the jurisdiction. When deemed necessary by the chief, cleanup may be initiated by the fire department or by an authorized individual or firm. Costs associated with such cleanup shall be borne by the owner, operator or other person responsible for the unauthorized discharge.

2006 International Fire Code – to be adopted 2007
2703.3.1.4 Responsibility for cleanup*. The person, firm or corporation responsible for an unauthorized discharge shall institute and complete all actions necessary to remedy the effects of such unauthorized discharge, whether sudden or gradual, at no cost to the jurisdiction. When deemed necessary by the code official, cleanup may be initiated by the fire department or by an authorized individual or firm. Costs associated with such cleanup shall be borne by the owner, operator or other person responsible for the unauthorized discharge.*

Description: Reimbursement from other entities for help with hazmat spill cleanup.

Fee Schedule: The following fees were developed by Arapahoe/Douglas County Hazardous Materials Team and were approved by the State of Colorado. Periodically the hourly wages of personnel are adjusted to meet Englewood Safety Services pay scale.

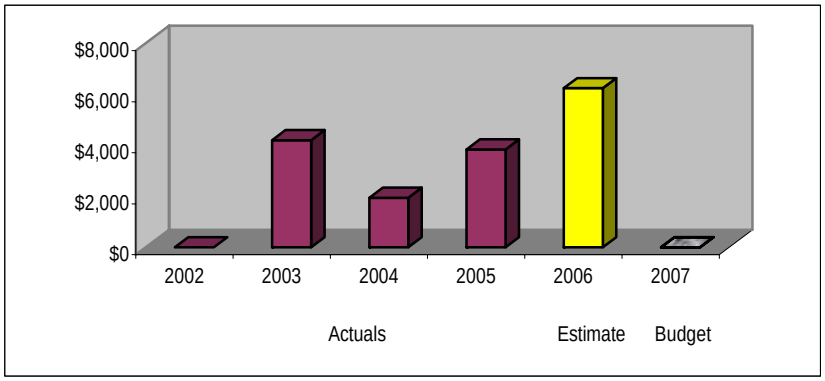
Command	$26	Lt.	$23	Engine	$158.63
Firefighter	$18	Fire Medic	$22	Rescue	$ 67.05
Support Staff	$15	Captain	$25	Truck	$306.73
Dispatch fee	$50	DOE	$21	Hammer	$116.59
				Staff	$ 27.67

Date Last Changed: 2006
Previous Fee Schedule: N/A
Formula Method N/A
Projection Method: History
Comments: The City direct bills, but Arapahoe County can also send out bills on the City's behalf. The rates used for billing are the same.

Continued

Other Charges for Services (Continued from previous page)

Year		Amount	% Change
2002	**Actual**	0	0.00%
2003	**Actual**	4,200	4200.00%
2004	**Actual**	1,945	-53.69%
2005	**Actual**	3,840	97.43%
2006	**Estimate**	6,240	62.50%
2007	**Budget**	0	-100.00%



Revenue Item: Contractor License Fee

Fund: General
Department: Safety Services
Account: 02.1107.32106
Legal Authorization: EMC 5-7-10

Description: License fee charged to all contractors licensed to work in the City.

Fee Schedule:

Class A	$200	Class E	$50
Class B	125	Class F	50
Class C	75	Class R1	0
Class R3	75	Class R2	50
Class D	50		

Date Last Changed: 7/1/88

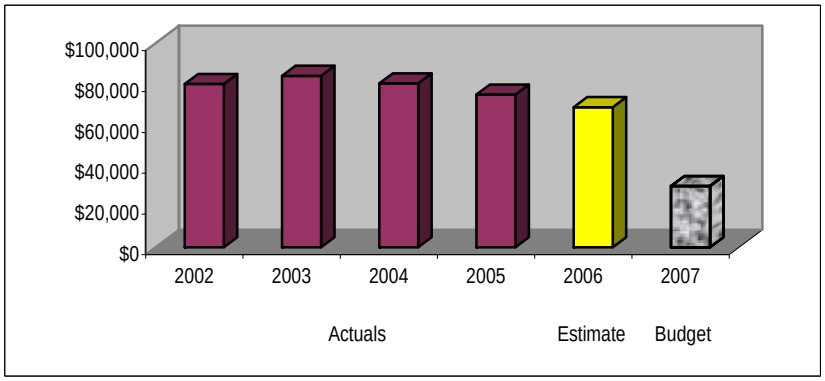
Previous Fee Schedule: All fees remained the same, except that Class R1 was charged a fee of $50.

Formula Method: Number of licenses X Fee

Projection Method: Number of contractors licensed to work in the City is projected to increase due to redevelopment of City Center.

Comments: Class R1 became fee exempt due to statutory changes in CRS regarding State Electrician Registration.

Year		Amount	% Change
2002	**Actual**	80,031	0.81%
2003	**Actual**	84,004	4.96%
2004	**Actual**	80,350	-4.35%
2005	**Actual**	74,863	-6.83%
2006	**Estimate**	68,647	-8.30%
2007	**Budget**	30,000	-56.30%



Revenue Item: Building Permit Fee

Fund: General
Department: Safety Services
Account: 02.1107.32202
Legal Authorization: EMC 8-1-9

Description: Fee charged for issuance of building permit

Fee Schedule: Based on valuation of construction from 1997 Uniform Building Code. See schedule on next page.

Date Last Changed: 2000

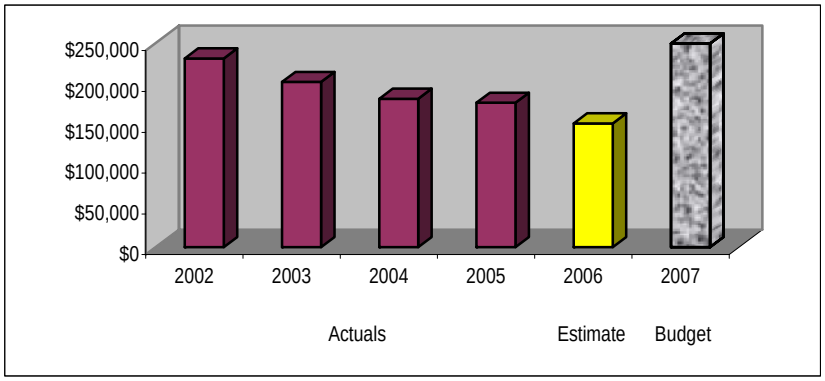
Previous Fee Schedule: 1994 UBC

Formula Method: See schedule on next page.

Projection Method: Estimate based on anticipated construction activity in the City.

Comments:

Year		Amount	% Change
2002	**Actual**	231,179	-13.53%
2003	**Actual**	202,258	-12.51%
2004	**Actual**	181,837	-10.10%
2005	**Actual**	176,932	-2.70%
2006	**Estimate**	151,578	-14.33%
2007	**Budget**	249,325	64.49%



PERMIT FEES

(Building, Electrical, Plumbing, Mechanical, and Micellaneous)

Reference Page 1-7 of the 1997 Uniform Building Code

TOTAL VALUATION	FEE
$1.00 to $500.00	$23.50
$501.00 to $2,000.00	$23.50 for the first $500.00 plus $3.05 for each additional $100.00 or fraction thereof, to and including $2,000.00
$2,001.00 to $25,000.00	$69.25 for the first $2,000.00 plus $14.00 for each additional $1,000.00 or fraction thereof, to and including $25,000.00
$25,001.00 to $50,000.00	$391.25 for the first $25,000.00 plus $10.10 for each additional $1,000.00 or fraction thereof, to and including $50,000.00
$50,001.00 to $100,000.00	$643.75 for the first $50,000.00 plus $7.00 for each additional $1,000.00, or fraction thereof, to and including $100,000.00
$100,001.00 to $500,000.00	$993.75 for the first $100,000.00 plus $5.60 for each additional $1,000.00, or fraction thereof, to and including $500,000.00
$500,001.00 to $1,000,000.00	$3,233.75 for the first $500,000.00 plus $4.75 for each additional $1,000.00, or fraction thereof, to and including $1,000,000.00
$1,000,001.00 and up	$5,608.75 for the first $1,000,000.00 plus $3.15 for each additional $1,000 or fraction thereof

Other Inspections and Fees:		
1.	Inspections outside of normal business hours (minimum charge - 2 hours)	$47.50 per hour*
2.	Reinspection fees charged under provisions of Section 305(g)	$47.50 per hour*
3.	Inspections for which no fee is specifically indicated (minimum charge - one-half hour)	$47.50 per hour*
4.	Additional plan review required by changes, additions or revisions to improved plans (minimum charge - one-half hour)	$47.50 per hour*
5.	Or use of outside consutlants for plan checking or inspections or both.	Actual costs

***Or the total hourly cost to the jurisdiction, whichever is the greatest. This cost shall include supervision, overhead, equipment, hourly wages and fringe benefits of the employees involved.**

Revenue Item: Electrical Permit Fee

Fund: General
Department: Safety Services
Account: 02.1107.32203
Legal Authorization: EMC 8-1-9

Description: Fee charged for issuance of an electrical permit.

Fee Schedule: Based on valuation of construction from 1997 Uniform Building Code. See page 1-7 of 1997 Uniform Building Code. Schedule provided on page 55 of this revenue manual.

Date Last Changed: 2000

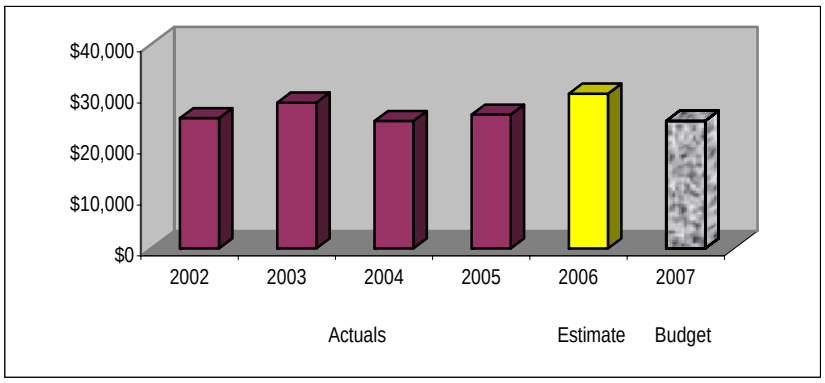
Previous Fee Schedule: 1994 UBC.

Formula Method: See page 1-7 of 1997 Unform Building Code.

Projection Method: Estimate based on anticipated construction activity in the City.

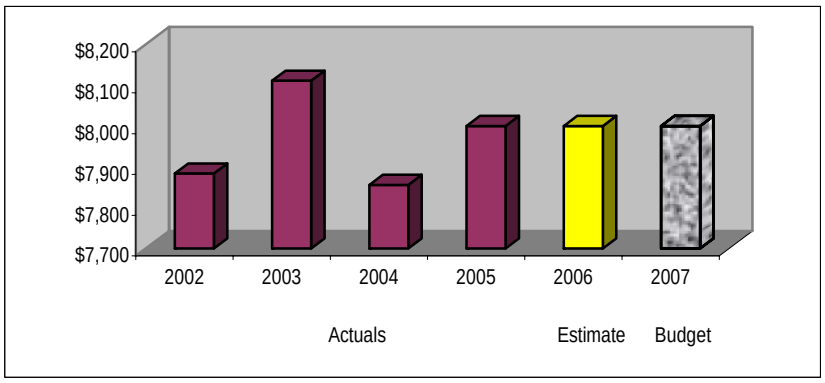
Comments:

Year		Amount	% Change
2002	**Actual**	25,538	-10.48%
2003	**Actual**	28,584	11.93%
2004	**Actual**	24,978	-12.62%
2005	**Actual**	26,230	5.01%
2006	**Estimate**	30,325	15.61%
2007	**Budget**	25,000	-17.56%



Revenue Item:	**Plumbing Permit Fee**
Fund:	General
Department:	Safety Services
Account:	02.1107.32204
Legal Authorization:	EMC 8-1-9
Description:	Fee charged for the issuance of a plumbing permit.
Fee Schedule:	Based on valuation of construction from 1997 Uniform Building Code. See page 1-7 of 1997 Uniform Building Code. Schedule provided on page 55 of this revenue manual.
Date Last Changed:	2000
Previous Fee Schedule:	1994 UBC.
Formula Method:	See page 1-7 of 1997 Unform Building Code.
Projection Method:	Estimate based on anticipated construction activity in the City.
Comments:	

Year		Amount	% Change
2002	**Actual**	7,884	-80.47%
2003	**Actual**	8,111	2.88%
2004	**Actual**	7,856	-3.14%
2005	**Actual**	8,000	1.83%
2006	**Estimate**	8,000	0.00%
2007	**Budget**	8,000	0.00%



Revenue Item: Mechanical Permit Fee

Fund: General
Department: Safety Services
Account: 02.1107.32205
Legal Authorization: EMC 8-1-9

Description: Fee charged for the issuance of a mechanical permit.

Fee Schedule: Based on valuation of construction from 1997 Uniform Building Code. See page 1-7 of 1997 Uniform Building Code. Schedule provided on page 55 of this revenue manual.

Date Last Changed: 2000

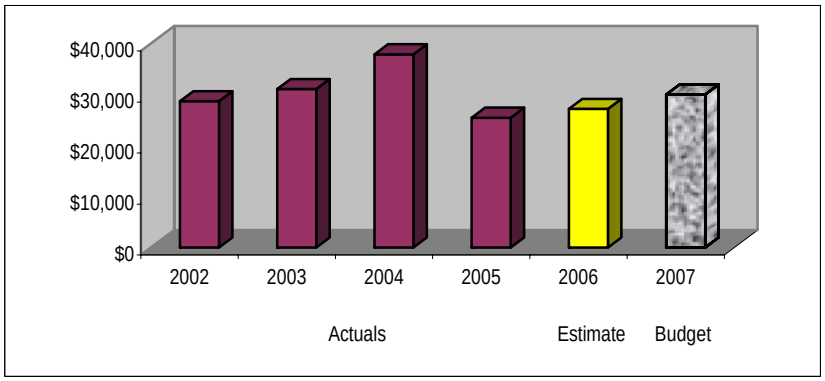
Previous Fee Schedule: 1994 UBC.

Formula Method: See page 1-7 of 1997 Unform Building Code.

Projection Method: Estimate based on anticipated construction activity in the City.

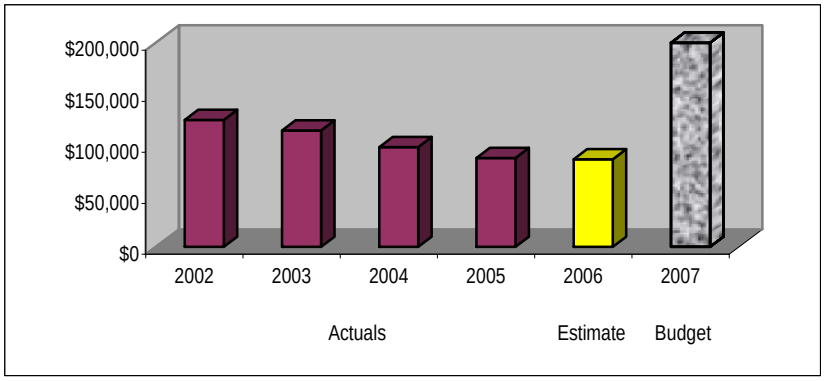
Comments:

Year		Amount	% Change
2002	**Actual**	28,688	-24.10%
2003	**Actual**	31,049	8.23%
2004	**Actual**	37,859	21.93%
2005	**Actual**	25,456	-32.76%
2006	**Estimate**	27,167	6.72%
2007	**Budget**	30,000	10.43%



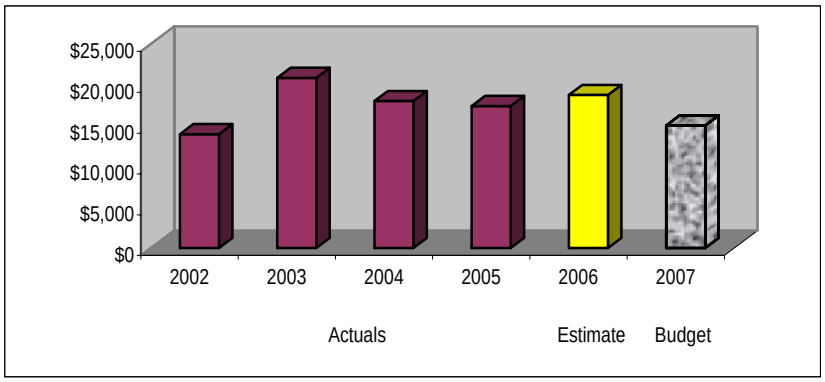
Revenue Item:	**Plan Review Fee**
Fund:	General
Department:	Safety Services
Account:	02.1107.32206
Legal Authorization:	EMC 8-1-9
Description:	Fee charged for examination of proposed construction plans to verify compliance with City codes.
Fee Schedule:	65% of the assessed construction permit fee.
Date Last Changed:	N/A
Previous Fee Schedule:	N/A
Formula Method:	Anticipated permit fees X .65 = revenue
Projection Method:	Estimate based on anticipated construction activity in the City.
Comments:	Enacted in 1984

Year		Amount	% Change
2002	**Actual**	124,436	11.83%
2003	**Actual**	114,172	-8.25%
2004	**Actual**	97,746	-14.39%
2005	**Actual**	87,153	-10.84%
2006	**Estimate**	85,893	-1.45%
2007	**Budget**	200,000	132.85%



Revenue Item:	**Elevator Inspection Fee**
Fund:	General
Department:	Safety Services
Account:	02.1107.32208
Legal Authorization:	EMC 8-1-9
Description:	Fee for the installation of new and inspection of existing elevators, escalators and commercial dumbwaiters.
Fee Schedule:	New construction - based on valuation of construction from 1997 Uniform Building Code. See page 17 of 1997 Unform Building Code. Annual certificates of inspection are $150 for each elevator, escalator or commercial dumbwaiter.
Date Last Changed:	2000
Previous Fee Schedule:	1994 UBC
Formula Method:	No. of devices X $150 = revenue (existing)
Projection Method:	Estimate of potential new construction.
Comments:	

Year		Amount	% Change
2002	**Actual**	13,950	-21.19%
2003	**Actual**	20,850	49.46%
2004	**Actual**	18,000	-13.67%
2005	**Actual**	17,400	-3.33%
2006	**Estimate**	18,750	7.76%
2007	**Budget**	15,000	-20.00%



Revenue Item: Miscellaneous Permit Fees

Fund: General
Department: Safety Services
Account: 02110732209
Legal Authorization: EMC 8-1-9

Description: Fee charged for issuance of a miscellaneous permit. These are issued for fences, signs, reroofing, retaining walls, etc.

Fee Schedule: Based on valuation of construction from 1997 Uniform Building Code. See page 1-7 of Uniform Building Code. Schedule provided on page 55 of this revenue manual.

Date Last Changed: 2000

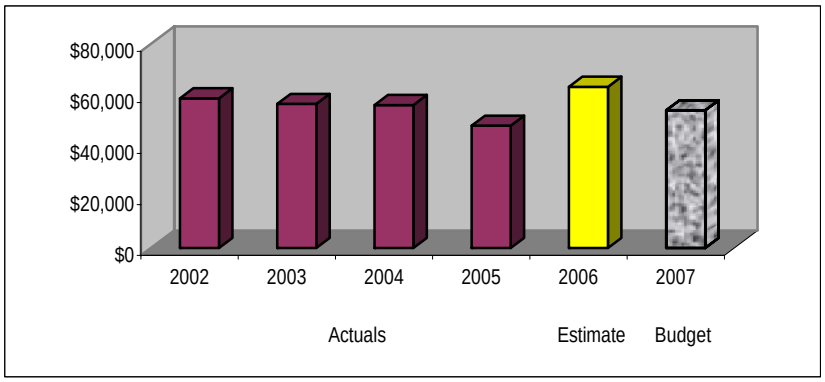
Previous Fee Schedule: 1994 UBC.

Formula Method: See page 1-7 of Uniform Building Code.

Projection Method: Estimate based on anticipated construction activity in the City.

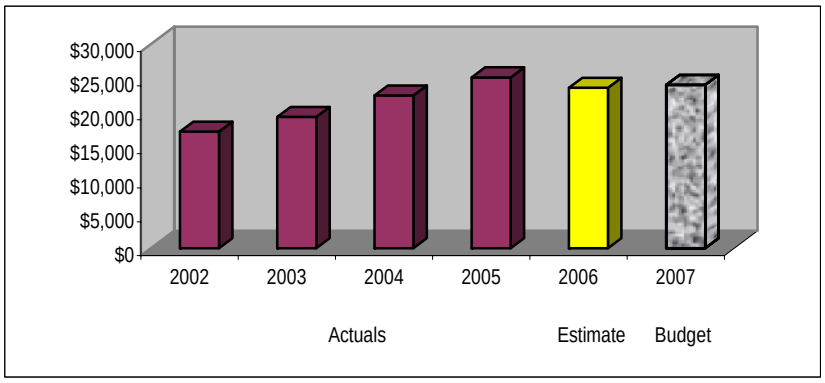
Comments:

Year		Amount	% Change
2002	**Actual**	58,664	-37.76%
2003	**Actual**	56,504	-3.68%
2004	**Actual**	56,032	-0.84%
2005	**Actual**	47,928	-14.46%
2006	**Estimate**	63,159	31.78%
2007	**Budget**	54,000	-14.50%



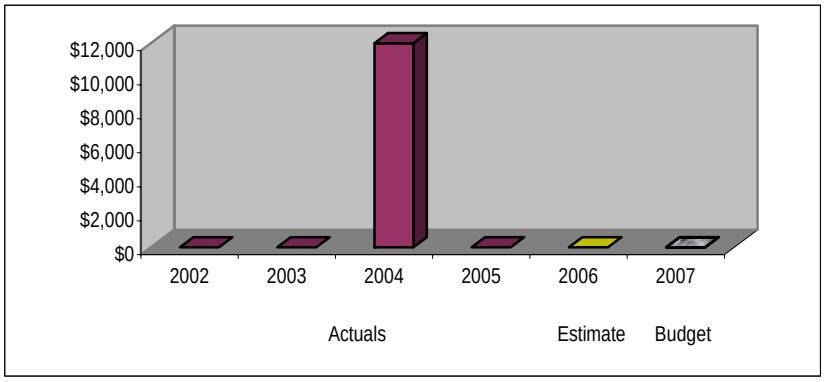
Revenue Item:	**Library Fines**
Fund:	General
Department:	Library
Account:	02120134201
Legal Authorization:	Library Policy
Description:	All circulating materials retained past their due dates are subject to overdue fines.
Fee Schedule:	Main Library: $.20 / day / item
Date Last Changed:	2003
Previous Fee Schedule:	Main Library: $.10 / day / item Bookmobile: $.03/ day / item
Formula Method	Based on projection using trends in revenues collected during reporting periods.
Projection Method:	N/A
Comments:	As of July 2003, the Bookmobile is no longer in operation.

Year		Amount	% Change
2002	**Actual**	17,148	-4.60%
2003	**Actual**	19,303	12.57%
2004	**Actual**	22,450	16.30%
2005	**Actual**	25,115	11.87%
2006	**Estimate**	23,569	-6.16%
2007	**Budget**	24,000	1.83%



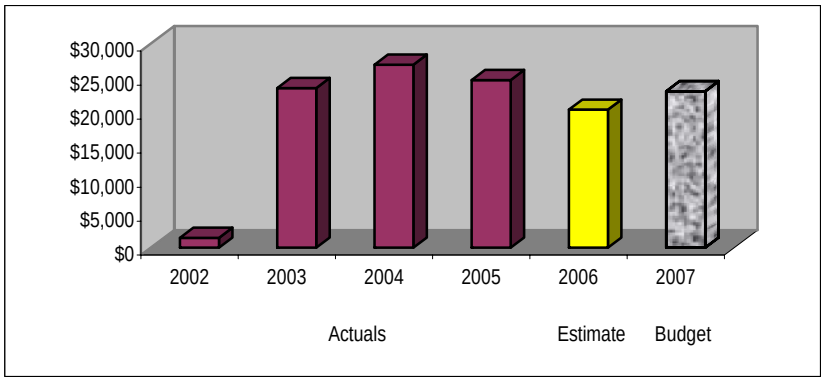
Revenue Item:	**Library Services-Rental Fee**
Fund:	General
Department:	Library
Account:	02.1201.36101
Legal Authorization:	Ordinance 1 2003/2004
Description:	Leasing of Bookmobile to Douglas County
Fee Schedule:	$12,000.00/Year
Date Last Changed:	1/1/2004
Previous Fee Schedule:	N/A
Formula Method	N/A
Projection Method:	N/A
Comments:	The Bookmobile was sold to Douglas County in August of 2005. No rent was collected in 2005

Year		Amount	% Change
2002	**Actual**	0	0.00%
2003	**Actual**	0	0.00%
2004	**Actual**	12,000	12000.00%
2005	**Actual**	0	-100.00%
2006	**Estimate**	0	0.00%
2007	**Budget**	0	0.00%



Revenue Item:	**Recreation Services Administration**
Fund:	General
Department:	Recreation
Account:	02.1301.33001
Legal Authorization:	Approved Program
Description:	Park Shelter Reservations Hosanna Ballfield Rental
Fee Schedule:	Shelter: $45 per shelter reservation, under 100, for 5 hours, $8 each additional hour. $75 per shelter reservation for 100 – 199, for 5 hours, $11 each additional hour. $150 per shelter reservation for 200 or more, for 5 hours, $17 each additional hour. Ballfield: $15 per game.
Date Last Changed:	2004
Previous Fee Schedule:	Shelter: $40 per shelter reservation, under 100, for 5 hours, $7 each additional hour. $65 per shelter reservation for 100 – 199, for 5 hours, $10 each additional hour. $135 per shelter reservation for 200 or more, for 5 hours, $13 each additional hour. Ballfield: $15 per game.
Formula Method	# of Reservations X fees
Projection Method:	Estimate from historical figures
Comments:	

Year		Amount	% Change
2002	**Actual**	1,454	1454.00%
2003	**Actual**	23,469	1514.10%
2004	**Actual**	26,881	14.54%
2005	**Actual**	24,632	-8.37%
2006	**Estimate**	20,286	-17.64%
2007	**Budget**	23,000	13.38%



Englewood Recreation Center Fees

Revenue Item: Recreation Photo I.D. Cards

Fund: General
Department: Recreation
Account: 02.1302.33001
Legal Authorization: City Council Policy

Description: Sale of photo I.D. cards to Englewood residents to provide identification for entrance to recreational activities.

Fee Schedule: $2.00 per card

Date Last Changed: 1989

Previous Fee Schedule: $1.50 per card

Formula Method Estimated number of cards X $2.00

Projection Method: 2%

Comments: I.D. cards expire every three years.
Combined w/other programs into one account in 2004

Revenue Item: Center Admissions

Fund: General
Department: Recreation
Account: 02.1302.33001
Legal Authorization: Approved Program

Description: Sports and Center admissions to the Recreation Center.

Fee Schedule:

	Youth/Senior		Adult	
Center Admission	Resident	Non-Resident	Resident	Non-Resident
(Allows use of pool, sauna, & entire Center except racquetball)	2.50	3.00	3.50	4.25
Discount Card - 30 admissions	48.00	59.00	70.00	85.00
Combo Discount Card – 30 admissions with towel	58.00	69.00	80.00	95.00

Date Last Changed: 2007

Previous Fee Schedule:

	Youth/Senior		Adult	
Center Admission	Resident	Non-Resident	Resident	Non-Resident
(Allows use of pool, sauna, & entire Center except racquetball)	2.25	2.75	3.25	4.00
Discount Card - 30 admissions	45.00	55.00	65.00	79.00
Combo Discount Card – 30 admissions with towel	55.00	65.00	75.00	89.00

Formula Method This involves the combining of the various fees mentioned above.

Projection Method: Estimate based on previous usage.

Comments: Combined w/other programs into one account in 2004

Revenue Item: Racquetball Rental

Fund: General
Department: Recreation
Account: 02.1302.33001
Legal Authorization: Approved Program

Description: Sports and Center admissions to the Recreation Center.

Fee Schedule:

	Prime Time	Non-Prime Time	Challenge	Shuttle	Punchcard
Resident	6.50 / Court	4.00 / Court	4.00 / Court	3.25 / Court	30.00 each
Non-Resident	8.00 / Court	5.25/ Court	5.00 / Court	4.00 / Court	36.00 each

Date Last Changed: 2004

Previous Fee Schedule:

	Prime Time	Non-Prime Time	Challenge	Punchcard
Resident	6.00 / Court	5.50 / Court	3.00 / Court	27.50 each
Non-Resident	7.50 / Court	6.75 / Court	3.75 / Court	33.75 each

Formula Method This involves the combining of the various fees mentioned above.

Projection Method: Estimate based on previous participation.

Comments: Combined w/other programs into one account in 2004

Revenue Item: Recreation Center - Various Revenues

Fund: General
Department: Recreation
Account: 02.1302.33001
Legal Authorization: Approved Program

Description: Various fees related to the daily operation of the Recreation Center

Fee Schedule:

Account	Program	Current Fee Schedule
65313	Equipment rental (balls, etc.)	No Charge
65318	Locker and Towel Rental	Locker/No Charge Towel/$.50

Date Last Changed: 2003

Previous Fee Schedule:

Account	Program	Current Fee Schedule
65313	Equipment rental (balls, etc.)	$.50 per item
65318	Locker and Towel Rental	Locker/No Charge Towel/$.50

Formula Method N/A

Projection Method: N/A

Comments: Combined w/other programs into one account in 2004

Revenue Item: Facility Rental

Fund: General
Department: Recreation
Account: 02.1302.33001
Legal Authorization: Approved Program

Description: Revenue from the rental of various rooms at the Center

Fee Schedule:

Facility	Hourly Rate	
AA #1	$13	
AA #2	$18	
Kitchen	$13	
Fitness	$25	
Gym	$50	
½ Gym	$25	
Pool	$30	includes one guard for 25 people
	$40	includes two guards for 50 people
	$50	includes three guards for 75 people
Full Center	$280	available only during non-business hours, exclusive use of the entire Center

Date Last Changed: 2006

Previous Fee Schedule:

Facility	Hourly Rate	
AA #1	$13	
AA #2	$18	
Kitchen	$13	
Fitness	$18	
Gym	$45	
½ Gym	$25	
Pool	$30	includes one guard for 25 people
	$40	includes two guards for 50 people
	$50	includes three guards for 75 people
Full Center	$280	available only during non-business hours, exclusive use of the entire Center

Formula Method This involves the combining of the various fees mentioned above.

Projection Method:

Comments: Combined w/other programs into one account in 2004

Revenue Item: Recreation Center Annual Pass

Fund: General
Department: Recreation
Account: 02.1302.33001
Legal Authorization: Approved Program

Description: Revenue from the sale of Annual and Corporate passes.

Fee Schedule:

	Annual Pass Adult	Annual Pass Sr/Youth	Corporate Rate			6 Month Pass Adult	6 Month Pass Sr/Youth
Resident	$255	$166	100	visits	$270	$140	$102
Non-Resident	$318	$270	300	visits	$700	$177	$158
			500	visits	$1135		
			700	visits	$1500		
			900	visits	$1940		
			1000	visits	$2160		

Household Pass

2 Members -	1st Member	100% of the highest individual annual pass fee.
	2nd Member	70% of the individual annual pass fee.
3+ Members -	1st Member	100% of the highest individual annual pass fee.
	2nd Member	60% of the next highest individual annual pass fee.
	3+ Members	50% of the individual annual pas fee if child, adult or senior; maximum of 4 adult/senior combination in one housefold; $30 for youth or $25 for youth with resident discount.

Date Last Changed: 2007

Previous Fee Schedule:

	Annual Pass Adult	Annual Pass Sr/Youth	Corporate Rate			6 Month Pass Adult	6 Month Pass Sr/Youth
Resident	$240	$155	100	visits	$220	$130	$95
Non-Resident	$300	$260	300	visits	$650	$165	$147
			500	visits	$1050		
			700	visits	$1400		
			900	visits	$1800		
			1000	visits	$2000		

Household Pass

2 Members -	1st Member	100% of the highest individual annual pass fee.
	2nd Member	70% of the individual annual pass fee.
3+ Members -	1st Member	100% of the highest individual annual pass fee.
	2nd Member	60% of the next highest individual annual pass fee.
	3+ Members	50% of the individual annual pas fee if child, adult or senior; maximum of 4 adult/senior combination in one housefold; $30 for youth or $25 for youth with resident discount.

Formula Method This involves the combining of the sale of various items listed above.

Projection Method: 2%

Comments: 1987 was the first year that Annual and Corporate passes were sold. Combined w/other programs into one account in 2004.

Revenue Item:	**ERC Pool - Swim Programs**
Fund:	General
Department:	Recreation
Account:	02.1302.33001
Legal Authorization:	Approved Program
Description:	Various swim activities.
Fee Schedule:	
65421 Youth Learn to Swim	Resident: $15-34 / Session, Non-Resident: $19-42 / Session
65488 Aqua Excersize	Resident: $16-32 / Session, Non-Resident: $20-40 / Session
65489 Adult Learn to Swim	Resident: $22-53 / Session, Non-Resident: $28-62 / Session
Date Last Changed:	2007
Previous Fee Schedule	
65421 Youth Learn to Swim	Resident: $10-32 / Session, Non-Resident: $10-36 / Session
65488 Aqua Excersize	Resident: $11-175 / Session, Non-Resident: $14-175 / Session
65489 Adult Learn to Swim	Resident: $21 / Session, Non-Resident: $27 / Session
Formula Method	Fee X number of participants.
Projection Method:	N/A
Comments:	Combined w/other programs into one account in 2004.

Revenue Item: **Total Englewood Recreation Center Fees**

Fund: General
Department: Recreation
Account: 02.1302.33001
Legal Authorization: Approved program.

Description: All Rec Center Fees & Rentals are now under one account. For detail, see previous pages.

Fee Schedule: Various, see previous schedules.

Date Last Changed: Various, see previous schedules.

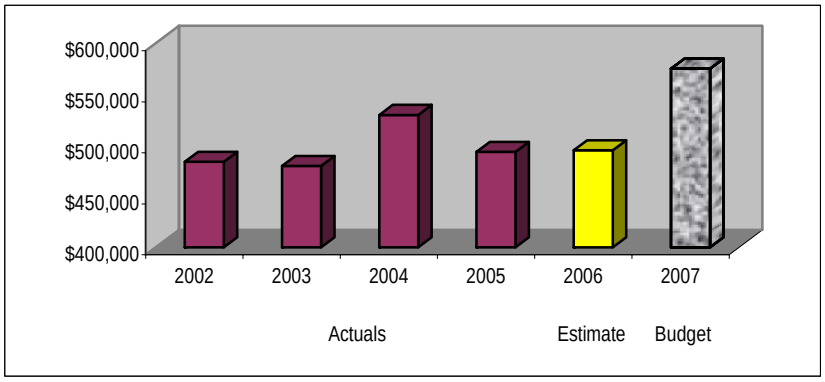
Previous Fee Schedule: Various, see previous schedules.

Formula Method Various, see previous schedules.

Projection Method: Various, see previous schedules.

Comments: Total of all Rec Center Fees & Rentals into one account in 2004.

Year		Amount	% Change
2002	**Actual**	483,909	-0.74%
2003	**Actual**	479,784	-0.85%
2004	**Actual**	529,830	10.43%
2005	**Actual**	493,659	-6.83%
2006	**Estimate**	495,073	0.29%
2007	**Budget**	575,000	16.14%



Malley Senior Recreation Center Programs

Revenue Item:	**Senior Arts & Crafts**
Fund:	General
Department:	Recreation Services
Account:	02.1303.33001
Legal Authorization:	Approved program.
Description:	Fees for Arts and Craft instruction for seniors 55+.
Fee Schedule:	Fees range from $5 to $100 per class depending on length and type of class.
Date Last Changed:	N/A
Previous Fee Schedule:	N/A
Formula Method	N/A
Projection Method:	Estimate based on previous revenues.
Comments:	Combined w/other programs into one account in 2004.

Revenue Item:	**Senior Outdoor Recreation**
Fund:	General
Department:	Recreation Services
Account:	02.1303.33001
Legal Authorization:	Approved program.
Description:	Fees for providing Outdoor programs. Programs include hiking, picnic outings, and other outdoor experiences.
Fee Schedule:	Fees range from $5 to $300 per program depending on length and type of program.
Date Last Changed:	N/A
Previous Fee Schedule:	N/A
Formula Method	N/A
Projection Method:	Estimate based on previous revenues.
Comments:	Combined w/other programs into one account in 2004.

Revenue Item: Facility Rental - Malley Center

Fund: General
Department: Recreation
Account: 02.1303.33001
Legal Authorization: Council approved fee schedule

Description: Fees charged to groups and individuals for use of Malley Center.

Fee Schedule:

	Non-Profit		Private Rental
	Resident	Non-Resident	
Class rooms	$25/hour	$30/hour	$35/hour
Multi-purpose Room	40/hour	50/hour	60/hour
Gymnasium - Athletic Use only	25/hour	35/hour	45/hour

Date Last Changed: 2003

Previous Fee Schedule:

Class rooms	$30.00 / hour
Multi-purpose Room	$55.00 / hour
Kitchen – Catering Only	$10.00 Flat Fee
Kitchen – Cooking	$20.00 Flat Fee
Library	Not Available

Formula Method N/A

Projection Method: Based on past rental history and current area rates.

Comments: Fees made consistent with Recreation Center fees to better coordinate rentals. Combined w/other programs into one account in 2004.

Revenue Item: Yellow Cab Coupon Sales

Fund: General
Department: Recreation
Account: 02.1303.33001
Legal Authorization: Council Approved Program

Description: Charge for qualified applicants purchase of Yellow Cab Coupon Books. Program for disabled and/or limited income residents who are 60+.

Fee Schedule: $5.00 per book

Date Last Changed: 1985

Previous Fee Schedule: N/A

Formula Method Number of books sold per month @ $5.00 / book

Projection Method: Previous experience.

Comments: Combined w/other programs into one account in 2004.

Revenue Item:	**Education**
Fund:	General
Department:	Recreation Services
Account:	02.1303.33001
Legal Authorization:	Approved program.
Description:	Fees for education instruction for seniors 55+. Programs include a variety of educational opportunities. Examples include but not limited to: Computers, Spanish, Bridge, Piano classes, as well as other topical seminars.
Fee Schedule:	Fees range from $5 to $100 per class depending on length and type of class.
Date Last Changed:	N/A
Previous Fee Schedule:	N/A
Formula Method	N/A
Projection Method:	Estimate based on previous experience.
Comments:	Combined w/other programs into one account in 2004.

Revenue Item:	**Fitness**
Fund:	General
Department:	Recreation Services
Account:	02.1303.33001
Legal Authorization:	Approved program.
Description:	Fees for senior 55+ fitness programs. Programs include a variety of aerobic and weight training classes.
Fee Schedule:	Fees range from $5 to $100 per class depending on length and type of class.
Date Last Changed:	N/A
Previous Fee Schedule:	N/A
Formula Method	N/A
Projection Method:	Estimate based on previous experience.
Comments:	Combined w/other programs into one account in 2004.

Revenue Item: One Day Trips/Excursions

Fund: General
Department: Recreation
Account: 02.1303.33001
Legal Authorization: Approved program.

Description: Fees that are collected for providing One Day Trip programs. Programs allow the participant to experience excursions to a variety of exciting destinations.

Fee Schedule: Fees range from $5 to $300 per excursion depending on length and type of excursion.

Date Last Changed: N/A

Previous Fee Schedule: N/A

Formula Method N/A

Projection Method: Estimate based on previous experience.

Comments: Combined w/other programs into one account in 2004.

Revenue Item: Other Malley Programs

Fund: General
Department: Recreation
Account: 02.1303.33001
Legal Authorization: Approved program

Description: **Special Events** – Fees for special events for seniors 55+. Event is created with a theme or special occasion highlighted by entertainment or activity. Refreshments are typically included.
Special Meals – Fees for special meals for seniors 55+. Event is created with a theme or special occasion highlighted by entertainment and a dinner meal.
South Suburban Outdoor – Program established through collaboration between Englewood Parks and Recreation and South Suburban Recreation District. Fees for providing Outdoor programs through South Suburban Recreation District. Programs include outdoor experiences that we do not offer directly, due to limited facilities and program staff.
Other – Fees included are parking permits and billiards fees.

Fee Schedule: Varies with program. Fees are based on the cost of the food and entertainment provided or by the cost of the South Suburban program.

Date Last Changed: N/A

Previous Fee Schedule: N/A

Formula Method N/A

Projection Method: Estimate based on previous experience.

Comments: Combined w/other programs into one account in 2004.

Revenue Item: **Total Malley Senior Recreation Center Programs**

Fund: General
Department: Recreation
Account: 02.1303.33001
Legal Authorization: Approved program.

Description: All Malley Programs are now under one account. For detail, see previous pages.

Fee Schedule: Various, see previous schedules.

Date Last Changed: Various, see previous schedules.

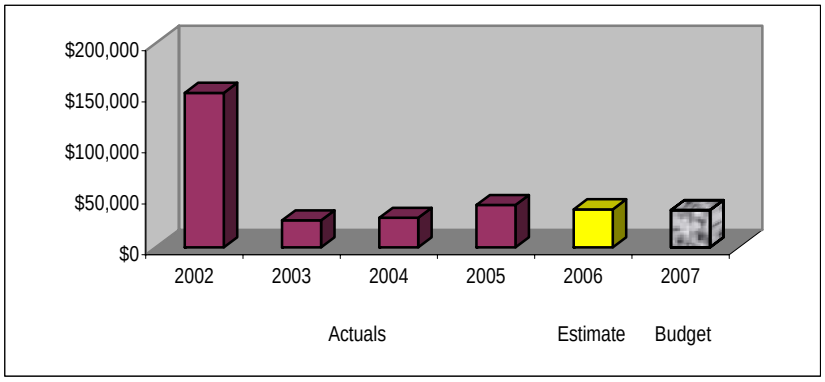
Previous Fee Schedule: Various, see previous schedules.

Formula Method Various, see previous schedules.

Projection Method: Various, see previous schedules.

Comments: Total of all Malley programs into one account in 2004.

Year		Amount	% Change
2002	**Actual**	151,325	3.67%
2003	**Actual**	26,474	-82.51%
2004	**Actual**	29,026	9.64%
2005	**Actual**	41,507	43.00%
2006	**Estimate**	37,395	-9.91%
2007	**Budget**	36,500	-2.39%



General Recreation Programs & Services

Revenue Item: Basketball

Fund: General
Department: Recreation
Account: 02.1304.33001
Legal Authorization: Approved Program

Description: League and Tournament Fees

Fee Schedule:

Winter	League:	Running Clock $320
	Player Fees:	$14/ player Non-Resident
		$ 8 / player Resident
Fall/Summer	League:	Running Clock $260
	Player Fees:	$14/ player Non-Resident
		$ 8 / player Resident

Date Last Changed: 2006

Previous Fee Schedule:

Winter	League:	Running Clock $320
	Player Fees:	$12/ player Non-Resident
		$ 7 / player Resident
Fall/Summer	League:	Running Clock $260
	Player Fees:	$12/ player Non-Resident
		$ 7 / player Resident

Formula Method A combination of the above fees

Projection Method: N/A

Comments: Combined w/other programs into one account in 2004.

Revenue Item: Volleyball - Adult

Fund: General
Department: Recreation
Account: 02.1304.33001
Legal Authorization: Approved Program

Description: League and clinic fees

Fee Schedule:

	11 Week	7 Week Outdoor League	
		6 Player	4 Player
League	$185	$140	$120
Non-Resident	14	14	14
Resident	8	8	8

Date Last Changed: 2006

Previous Fee Schedule:

	11 Week	7 Week Outdoor League	
		6 Player	4 Player
League	$185	$140	$120
Non-Resident	12	12	12
Resident	7	7	7

Formula Method A combination of the above fees.

Projection Method: N/A

Comments: Combined w/other programs into one account in 2004.

Revenue Item:	**Junior American Programs**
Fund:	General
Department:	Recreation
Account:	02.1304.33001
Legal Authorization:	Approved Program
Description:	Youth sports including inline hockey, basketball, volleyball, track, and tennis.
Fee Schedule:	6 – 8 week sessions: Resident - $48 Non-Resident - $55
Date Last Changed:	2007
Previous Fee Schedule:	6 – 8 week sessions: Resident - $45 Non-Resident - $52
Formula Method	Combination of above fees.
Projection Method:	N/A
Comments:	Combined w/other programs into one account in 2004.

Revenue Item:	**Fitness Program**
Fund:	General
Department:	Recreation
Account:	02.1304.33001
Legal Authorization:	Approved Program
Description:	Fees for various fitness programs.
Fee Schedule:	Class fees range from $1.75 to $75 per class depending on length and type of class. Personal training sessions range from $35 to $488.
Date Last Changed:	2007
Previous Fee Schedule:	Class fees range from $4 to $75 per class depending on length and type of class. Personal training sessions range from $25 to $450.
Formula Method	Combination of the above fees.
Projection Method:	N/A
Comments:	Combined w/other programs into one account in 2004.

Revenue Item:	**Ski Trips**
Fund:	General
Department:	Recreation
Account:	02.1304.33001
Legal Authorization:	Approved Program
Description:	Fees for various winter outdoor programs.
Fee Schedule:	Fees range from $15 to $400 per class depending on length and type of class.
Date Last Changed:	2007
Previous Fee Schedule:	Fees range from $5 to $300 per class depending on length and type of class.
Formula Method	Combination of the above fees.
Projection Method:	N/A
Comments:	Combined w/other programs into one account in 2004.

Revenue Item:	**Cultural**
Fund:	General
Department:	Recreation
Account:	02.1304.33001
Legal Authorization:	Approved Program
Description:	Classes, workshops and sale of supplies
Fee Schedule:	Fees range from $5 to $100 per class depending on length and type of class.
Date Last Changed:	1989
Previous Fee Schedule:	N/A
Formula Method	Individual programs have specific class fee.
Projection Method:	N/A
Comments:	Fee varies with length of session and total number of hours per class. Combined w/other programs into one account in 2004.

Revenue Item: Playgrounds/Day Camps

Fund: General
Department: Recreation
Account: 02.1304.33001
Legal Authorization: Council Approved Program

Description: Fees charged for summer playground and day camp programs.

Fee Schedule:

	Resident	Non-Resident
Regular Hours	$120 / week	$145 / week
2nd Child	$100 / week	$125 / week
	$32 / Day	$38 / Day

Date Last Changed: 2007

Previous Fee Schedule:

	Resident	Non-Resident
Regular Hours	$115 / wk	$140 / wk
	$30 / Day	$38 / Day

Formula Method Registration X fee

Projection Method: Past experience - Future projection

Comments: Combined w/other programs into one account in 2004.

Revenue Item: Youth

Fund: General
Department: Recreation
Account: 02.1304.33001
Legal Authorization: Approved Program

Description: Registration fees for youth programs - 3 year olds through middle school age.

Fee Schedule: Varies by program.

Date Last Changed: 1989

Previous Fee Schedule: N/A

Formula Method Fee X number of participants.

Projection Method: N/A

Comments: Combined w/other programs into one account in 2004.

Revenue Item: Softball Registration

Fund: General
Department: Recreation
Account: 02.1304.33001
Legal Authorization: Approved Program

Description: Team entry fees, player fees

Fee Schedule:

		PLAYER FEES	
Summer	Team Entry	Resident	Non-Resident
Men's Fast Pitch	$720	$8	$ 14
Men's Slow Pitch	420	8	14
Coed Slow Pitch	420	8	14
Fall			
Slow Pitch	$340	8	14

Date Last Changed: 2006

Previous Fee Schedule:

		PLAYER FEES	
	Team Entry	Resident	Non-Resident
Men's Fast Pitch	$720	$7	$ 12
Men's Slow Pitch	420	7	12
Coed Slow Pitch	420	7	12

Formula Method Combination of the above fees. Team entry fees are based on the # of teamsn and the # of games.

Projection Method: N/A

Comments: Combined w/other programs into one account in 2004.

Revenue Item: Farm Admission

Fund: General
Department: Recreation
Account: 02.1304.33001
Legal Authorization: Approved Program

Description: Admission to Belleview Petting Farm

Fee Schedule: $1.00 per person

Date Last Changed: 2003

Pevious Fee Schedule: $.75 per person

Formula Method: Fee X number of people

Projection Method: N/A

Comments: Combined w/other programs into one account in 2004.

Revenue Item:	**Registration - Youth Baseball**		
Fund:	General		
Department:	Recreation		
Account:	02.1304033001		
Legal Authorization:	Approved Program		
Description:	Youth Baseball		
Fee Schedule:		Resident	Non-Resident
	Young American	$50	$57
Date Last Changed:	2007		
Previous Fee Schedule:		Resident	Non-Resident
	Young American	$47	$54
Formula Method	Combination of the above fees		
Projection Method:	N/A		
Comments:	Combined w/other programs into one account in 2004.		

Revenue Item: **Total General Recreation Programs & Services**

Fund: General
Department: Recreation
Account: 02130433001
Legal Authorization: Approved program.

Description: All Rec Center Programs are now under one account. For detail, see previous pages.

Fee Schedule: Various, see previous schedules.

Date Last Changed: Various, see previous schedules.

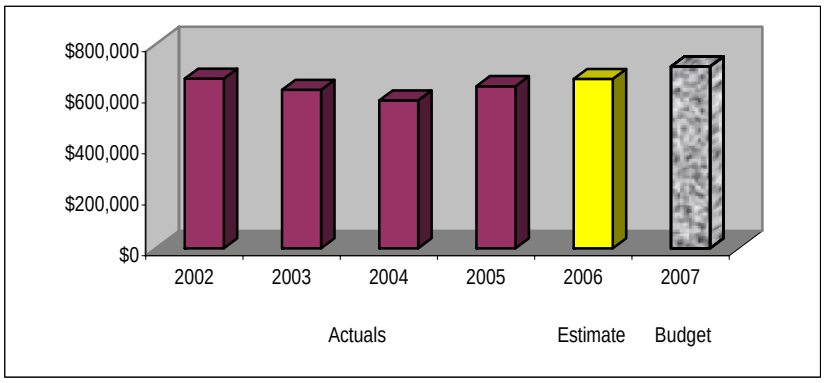
Previous Fee Schedule: Various, see previous schedules.

Formula Method Various, see previous schedules.

Projection Method: Various, see previous schedules.

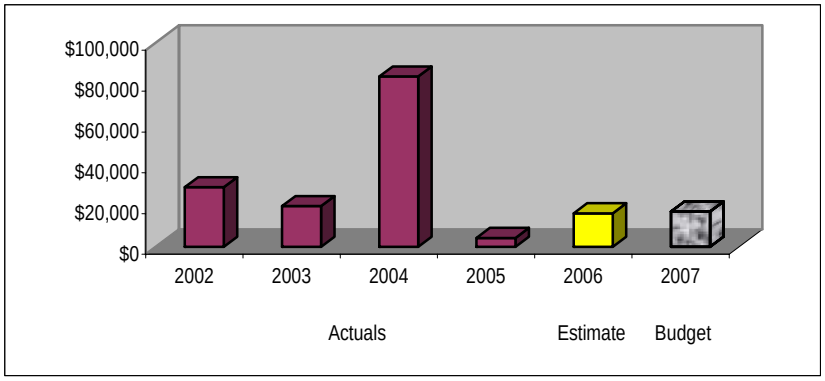
Comments: Total of all Rec Center programs into one account in 2004.

Year		Amount	% Change
2002	**Actual**	664,825	-11.88%
2003	**Actual**	621,134	-6.57%
2004	**Actual**	580,022	-6.62%
2005	**Actual**	635,732	9.60%
2006	**Estimate**	663,529	4.37%
2007	**Budget**	712,853	7.43%



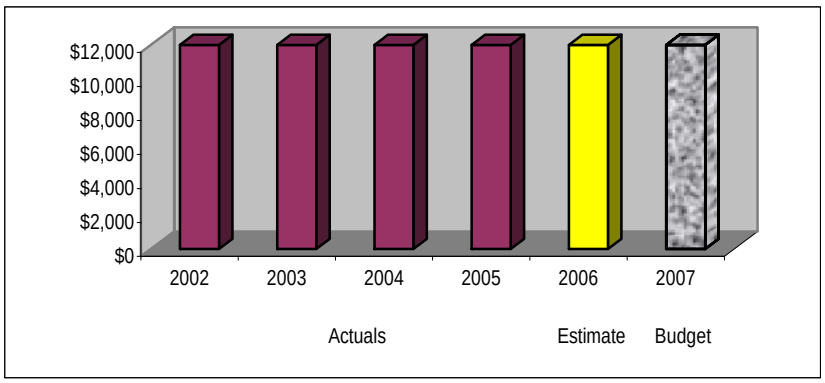
Revenue Item:	**Parks – City of Sheridan**
Fund:	General
Department:	Recreation
Account:	02.1305.33203
Legal Authorization:	Ordinance #9, Series of '04
Description:	Agreement with Sheridan for reimbursement of landscaping maintenance of Santa Fe median.
Fee Schedule:	Fee varies dependent on usage.
Date Last Changed:	N/A
Previous Fee Schedule:	N/A
Formula Method:	Rate set by agreement with Sheridan and the City of Englewood.
Projection Method:	N/A
Comments:	Original agreement started July 20th, 1998

Year		Amount	% Change
2002	**Actual**	29,229	-25.38%
2003	**Actual**	20,000	-31.57%
2004	**Actual**	83,412	317.06%
2005	**Actual**	4,440	-94.68%
2006	**Estimate**	16,441	270.29%
2007	**Budget**	17,350	5.53%



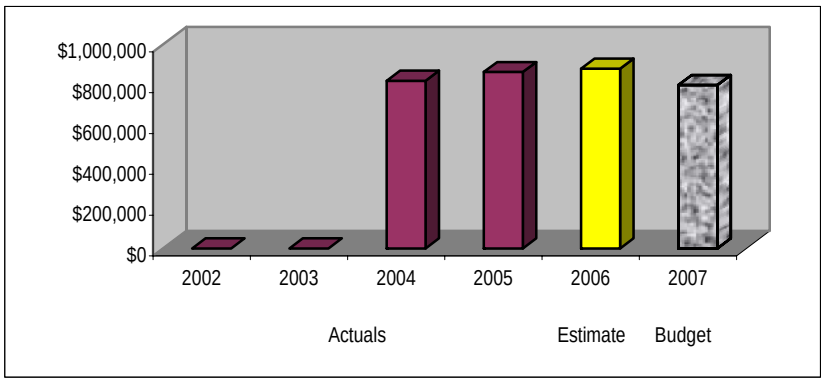
Revenue Item:	**School District #1 - Detention Pond Maintenance**
Fund:	General
Department:	Recreation
Account:	02.1305.33401
Legal Authorization:	Ordinance #12, Series of '87
Description:	Agreement with Englewood Public Schools for annual contribution for maintenance for Detention Pond.
Fee Schedule:	$12,000 annually
Date Last Changed:	N/A
Previous Fee Schedule:	N/A
Formula Method:	Annual rate set by agreement with School District #1 and the City of Englewood.
Projection Method:	Flat amount.
Comments:	Original agreement started June 6, 1993.

Year		Amount	% Change
2002	**Actual**	12,000	0.00%
2003	**Actual**	12,000	0.00%
2004	**Actual**	12,000	0.00%
2005	**Actual**	12,000	0.00%
2006	**Estimate**	12,000	0.00%
2007	**Budget**	12,000	0.00%



Revenue Item:	**Pirates Cove**
Fund:	General
Department:	Recreation
Account:	02.1308.33001
Legal Authorization:	Ballot Issue #2G
Description:	Various programs associated with outdoor swim pool.
Fee Schedule:	See the schedule on the next page.
Date Last Changed:	2004
Previous Fee Schedule:	N/A
Formula Method:	Estimate of participants X fees
Projection Method:	Estimate
Comments:	New in 2004

Year		Amount	% Change
2002	**Actual**	0	0.00%
2003	**Actual**	0	0.00%
2004	**Actual**	820,930	820930.00%
2005	**Actual**	864,172	5.27%
2006	**Estimate**	880,869	1.93%
2007	**Budget**	800,000	-9.18%



Pirates Cove Fee Schedule-Current

Program	Current Fee Schedule	Program	Current Fee Schedule
Youth Learn to Swim	Resident: $30 - 52/Session Non-Resident: $38 - 52/Session	Youth General Admission	Resident: $5.00 Non-Resident: $6.25
Pool Rentals	Resident: $875/2 Hours Non-Resident: $875/2 Hours Up to 250 guests, over 250 guests, add $2.50/person	Adult General Admission	Resident: $6.00 Non-Resident: $7.50
Swim Team	Resident: $62.00 Non-Resident: $72.00	Youth Discount Cards	Resident: $45/10 Visits Non-Resident: $55/10 Visits
Aqua Exercise	Resident: $35/Session Non-Resident: $45/Session	Adult Discount Cards	Resident: $55/10 Visits Non-Resident: $67/10 Visits
Youth Season Pass	Resident: $99 Non-Resident: $125	Adult Season Pass	Resident: $119 Non-Resident: $149
Family Season Pass: 2 in Family	Resident: $175 Non-Resident: $219	Family Season Pass: 3+ in Family	Resident: $250 Non-Resident: $313
Group Rate / Day Care	Resident: $4.50 Non-Resident: $5.50		

Pirates Cove Fee Schedule-Previous

Program	Fee Schedule	Program	Fee Schedule
Youth Learn to Swim	Resident: $35 - 49/Session Non-Resident: $45 - 49/Session	Youth General Admission	Resident: $5.00 Non-Resident: $6.25
Pool Rentals	Resident: $250/2 Hours Non-Resident: $250/2 Hours Up to 250 guests, over 250 guests, add $2.50/person	Adult General Admission	Resident: $6.00 Non-Resident: $7.50
Swim Team	Resident: $60.00 Non-Resident: $70.00	Youth Discount Cards	Resident: $40/10 Visits Non-Resident: $50/10 Visits
Aqua Exercise	Resident: $35/Session Non-Resident: $45/Session	Adult Discount Cards	Resident: $50/10 Visits Non-Resident: $62/10 Visits
Youth Season Pass	Resident: $99 Non-Resident: $125	Adult Season Pass	Resident: $119 Non-Resident: $149
Family Season Pass: 2 in Family	Resident: $175 Non-Resident: $219	Family Season Pass: 3+ in Family	Resident: $250 Non-Resident: $313

Special Revenue Funds

Special Revenue Funds account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

Conservation Trust Fund – Accounts for the acquisition of parks and open space land not previously owned by the City and for improvements to existing park and recreation facilities. Financing is provided primarily from State Lottery funds.

Commercial Revolving Loan Fund – Accounts for funds used for making low interest loans to existing businesses in downtown Englewood to promote revitalization of the area.

Community Development Fund – Accounts for grant funds of the Brownfields Pilot Grants Program administered by the United States Environmental Protection Agency.

Donors' Fund – Accounts for funds donated to the City for various specified activities.

Malley Center Trust Fund – Accounts for a trust established by Elsie Malley to be used for the benefit of the Malley Senior Recreation Center.

Parks and Recreation Trust Fund – Accounts for a trust established by the City, financed primarily by donations, to be used exclusively for specific park and recreation projects.

Special Assessment Surplus Fund – Accounts for the accumulation of surplus from special improvement districts used to pay deficiencies of special assessment districts caused by delinquencies.

Open Space Fund - Accounts for the share of the Arapahoe County Open Space .25% tax allocated to the City.

Revenue Item: State Lottery Distribution

Fund: Conservation Trust Fund
Department: Recreation Services
Account: 03.1301.32563
Legal Authorization: CRS 29-21-101

Description: State distribution from the proceeds of the State Lottery. The funds received are earmarked for recreation acquisition and operation.

Fee Schedule: Distribution based on population. The pro rata share will be determined at the time of distribution by the State of Colorado.

Date Last Changed: N/A

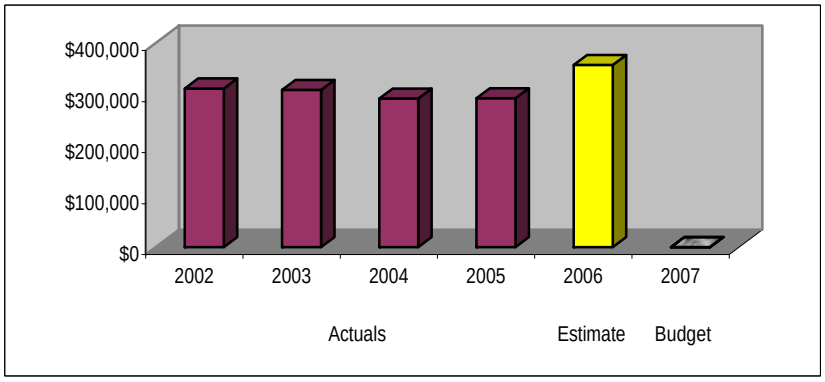
Previous Fee Schedule: N/A

Formula Method: Based on historical trends.

Projection Method: No increase is foreseen.

Comments:

Year		Amount	% Change
2002	**Actual**	310,863	10.05%
2003	**Actual**	308,250	-0.84%
2004	**Actual**	291,173	-5.54%
2005	**Actual**	291,921	0.26%
2006	**Estimate**	356,925	22.27%
2007	**Budget**	0	-100.00%



Revenue Item: Interest Income

Fund: Conservation Trust Fund
Department: Financial Services
Account: 03.1301.35101
Legal Authorization: EMC 4-1-2

Description: Interest earned on funds available for investments.

Fee Schedule: N/A

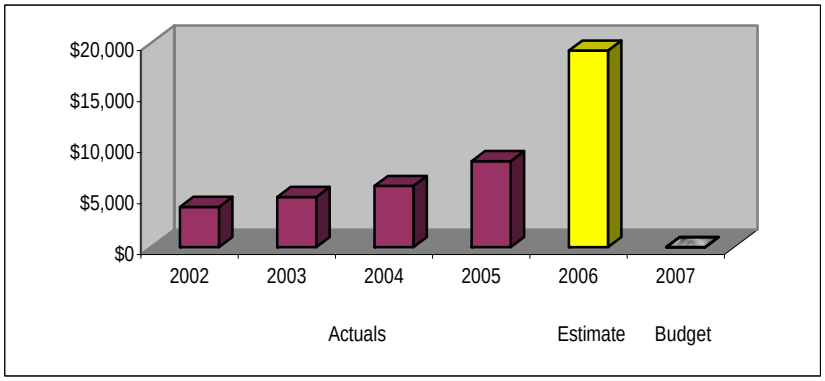
Date Last Changed: N/A

Previous Fee Schedule: N/A

Formula Method: Estimated total interest earnings X pro rata share of this fund to total funds.

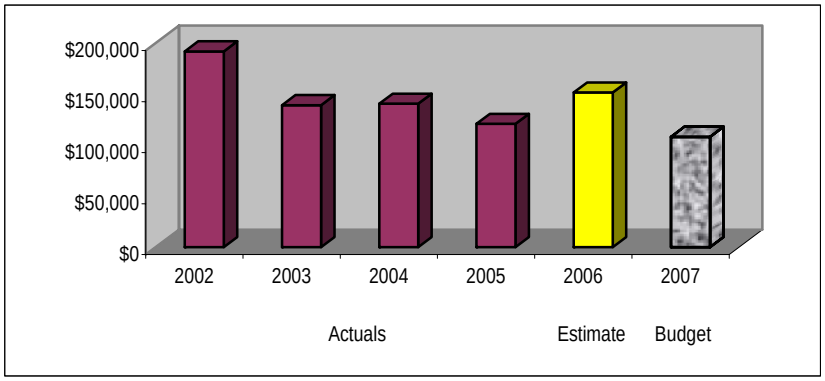
Projection Method:
Comments:

Year		Amount	% Change
2002	**Actual**	3,949	-90.38%
2003	**Actual**	4,918	24.54%
2004	**Actual**	5,999	21.98%
2005	**Actual**	8,438	40.66%
2006	**Estimate**	19,255	128.19%
2007	**Budget**	0	-100.00%



Revenue Item:	**Various Revenues**
Fund:	Donors Fund
Department:	Various
Account:	04.0801.36201, 04.0804.33209, 04.0801.36201, 04.0804.36201, 04.1101.32513, 04.1101.34401, 04.1101.34402, 04.1101.36201, 04.1201.34202, 04.1201.36201, 04.1302.33001, 04.1303.33001, 04.1304.33001, 04.9999.35101
Legal Authorization:	Policy
Description:	Includes vending sales, donations, fundraising activities for a variety of special programs and interest income.
Fee Schedule:	N/A
Date Last Changed:	N/A
Previous Fee Schedule:	N/A
Formula Method:	N/A
Projection Method:	Estimate based on previous years.
Comments:	Also includes forfeiture accounts which must be restricted to police related spending.

Year		Amount	% Change
2002	**Actual**	191,866	-87.13%
2003	**Actual**	139,169	-27.47%
2004	**Actual**	140,578	1.01%
2005	**Actual**	120,834	-14.04%
2006	**Estimate**	151,595	25.46%
2007	**Budget**	108,100	-28.69%



Revenue Item: Interest Income

Fund: Commercial Revolving Loan Fund
Department: Finance & Administrative Services
Account: 05.0801.35101 and 05.0802.35101
Legal Authorization: EMC 4-1-2

Description: Interest earned on funds available for investments.

Fee Schedule: N/A

Date Last Changed: N/A

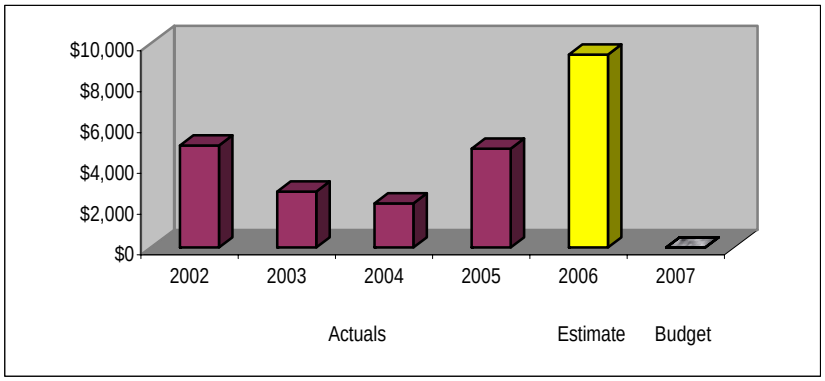
Previous Fee Schedule: N/A

Formula Method: Estimated total interest earnings X pro rata share of this fund to total investment fund.

Projection Method: Estimate.

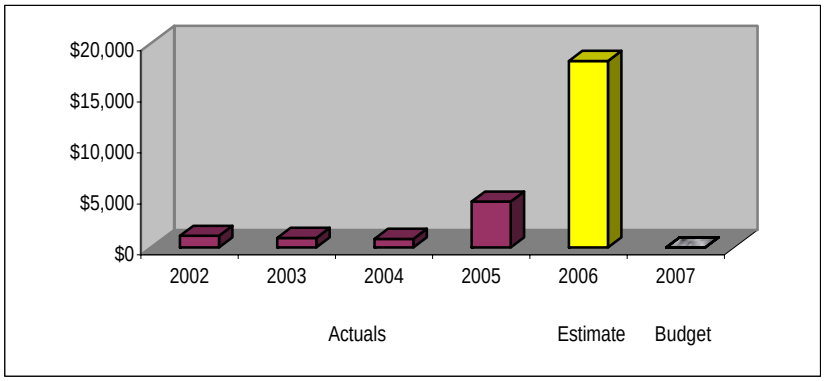
Comments:

Year		Amount	% Change
2002	**Actual**	5,001	-49.58%
2003	**Actual**	2,744	-45.13%
2004	**Actual**	2,163	-21.17%
2005	**Actual**	4,841	123.81%
2006	**Estimate**	9,450	95.21%
2007	**Budget**	0	-100.00%



Revenue Item:	**Interest Income**
Fund:	Parks & Recreation Trust
Department:	Finance & Administrative Services
Account:	07.1301.35101
Legal Authorization:	EMC 4-1-2
Description:	Interest earned on funds available for investments.
Fee Schedule:	N/A
Date Last Changed:	N/A
Previous Fee Schedule:	N/A
Formula Method:	Estimated total interest earnings X pro rata share of this fund to total investment fund.
Projection Method:	Estimate.
Comments:	

Year		Amount	% Change
2002	**Actual**	1,147	-49.43%
2003	**Actual**	946	-17.52%
2004	**Actual**	844	-10.78%
2005	**Actual**	4,501	433.29%
2006	**Estimate**	18,268	305.87%
2007	**Budget**	0	-100.00%



Revenue Item: **Rental Income**

Fund: Parks & Recreation Trust
Department: Recreation
Account: 07.1301.36101
Legal Authorization: EMC 4-3-4

Description: Rental of home bequeathed to the Parks & Recreation Trust Fund.

Fee Schedule: $1,000 per month.

Date Last Changed: N/A

Previous Fee Schedule: N/A

Formula Method:

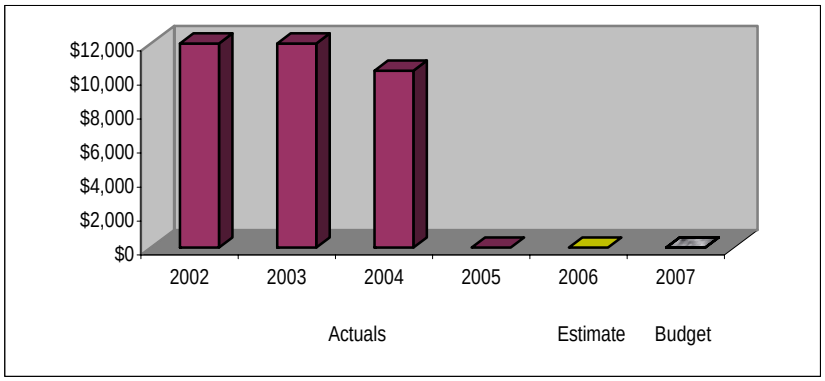
Fee X estimated number of month rented.

Projection Method:

Comments: The Trust Fund is for the use and benefit of the programs and facilities of Englewood Parks and Recreation Department and/or within Englewood parks.

The rental property was sold in September 2004.

Year		Amount	% Change
2002	**Actual**	12,000	0.00%
2003	**Actual**	12,000	0.00%
2004	**Actual**	10,400	-13.33%
2005	**Actual**	0	-100.00%
2006	**Estimate**	0	0.00%
2007	**Budget**	0	0.00%



Revenue Item: **Interest Income**

Fund: Malley Center Trust
Department: Finance & Administrative Services
Account: 08.1303.35101
Legal Authorization: EMC 4-1-2

Description: Interest earned on funds available for investment.

Fee Schedule: N/A

Date Last Changed: N/A

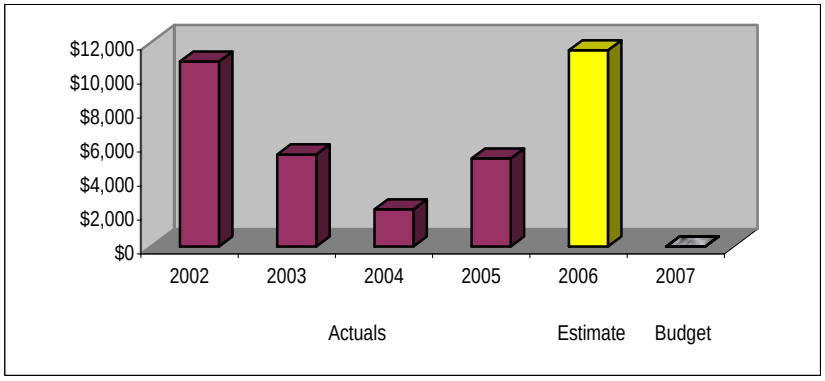
Previous Fee Schedule: N/A

Formula Method: Estimated total interest earnings X pro rata share of this fund to total funds.

Projection Method:

Comments:

Year		Amount	% Change
2002	**Actual**	10,881	-52.96%
2003	**Actual**	5,417	-50.22%
2004	**Actual**	2,197	-59.44%
2005	**Actual**	5,182	135.87%
2006	**Estimate**	11,540	122.69%
2007	**Budget**	0	-100.00%



Revenue Item: **Contributions**

Fund: Malley Center Trust
Department: Recreation
Account: 08.1303.36201
Legal Authorization: EMC 4-3-9

Description: Contributions for the use and benefit of the Englewood senior citizens recreation center known as the Elsie Malley Centennial Center.

Fee Schedule: N/A

Date Last Changed: N/A

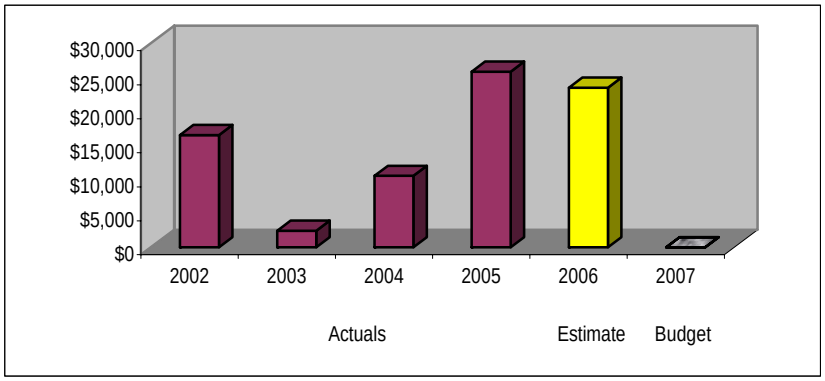
Previous Fee Schedule: N/A

Formula Method: N/A

Projection Method: Estimate

Comments:

Year		Amount	% Change
2002	**Actual**	16,498	-50.96%
2003	**Actual**	2,441	-85.20%
2004	**Actual**	10,505	330.36%
2005	**Actual**	25,804	145.64%
2006	**Estimate**	23,461	-9.08%
2007	**Budget**	0	-100.00%



Revenue Item: **Special Assessment Fees**

Fund: Special Assessment Surplus and Deficiency
Department: Finance & Administrative Services
Account: 09.1401.33351
Legal Authorization: EMC 4-3-4 as amended by Ordinance 7, Series of 2000

Description: Upon creation of any such special improvement district for which funds from the Special Surplus and Deficiency Fund have been spent, and the issuance of special improvement district bonds, the said Special Surplus and Deficiency Fund shall be reimbursed for such expenditures from the proceeds of said bond issue. In the event the improvements to be constructed are not to be paid for by a special improvement district bond issue, or in the event that no special improvement district is legally formed within a period of twenty four (24) months from the date of the first expenditure from the Special Surplus and Deficiency Fund, then, and in that event, the said Special Surplus and Deficiency Fund shall be reimbursed from the General Fund within said period of time and City Council shall appropriate sufficient funds from the General Fund as may be necessary to provide for such reimbursement.

Fee Schedule: N/A

Date Last Changed: N/A

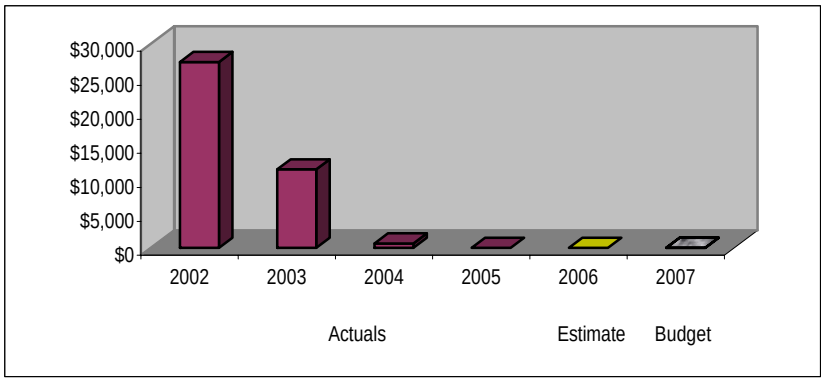
Previous Fee Schedule: N/A

Formula Method: N/A

Projection Method: Estimate

Comments:

Year		Amount	% Change
2002	**Actual**	27,315	-6.36%
2003	**Actual**	11,540	-57.75%
2004	**Actual**	662	-94.26%
2005	**Actual**	0	-100.00%
2006	**Estimate**	0	0.00%
2007	**Budget**	0	0.00%



Revenue Item: **Interest Income**

Fund: Special Assessment Surplus & Deficiency
Department: Finance & Administrative Services
Account: 09.1401.35101
Legal Authorization: EMC 4-1-2

Description: Interest earned on funds available for investment.

Fee Schedule: N/A

Date Last Changed: N/A

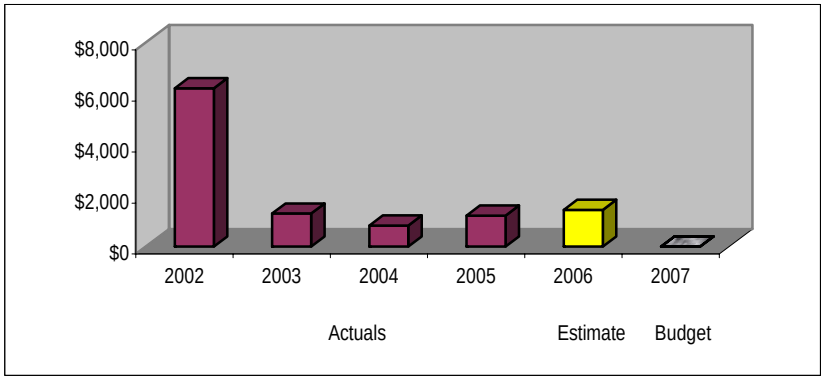
Previous Fee Schedule: N/A

Formula Method: Estimated total interest earnings X pro rata share of this fund to total funds.

Projection Method:

Comments:

Year		Amount	% Change
2002	**Actual**	6,208	-49.43%
2003	**Actual**	1,297	-79.11%
2004	**Actual**	827	-36.24%
2005	**Actual**	1,216	47.04%
2006	**Estimate**	1,444	18.75%
2007	**Budget**	0	-100.00%



Revenue Item: **Arapahoe County Open Space Tax**

Fund: Open Space
Department: Recreation & Community Development
Account: 10.1301.32567
Legal Authorization: Ordinance #48 Series of 2004

Description: Tax shareback funds from the Arapahoe County Open Space Tax that was instituted January 1, 2004

Fee Schedule: The City of Englewood's portion of the .25% sales tax collected on sales in Arapahoe County.

Date Last Changed: 1/1/2004

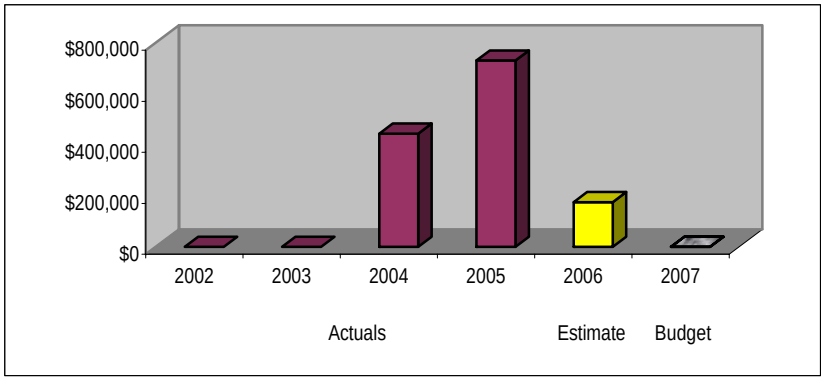
Previous Fee Schedule: N/A

Formula Method: N/A

Projection Method: Estimate

Comments:

Year		Amount	% Change
2002	**Actual**	0	0.00%
2003	**Actual**	0	0.00%
2004	**Actual**	444,036	444036.00%
2005	**Actual**	730,471	64.51%
2006	**Estimate**	175,538	-75.97%
2007	**Budget**	0	-100.00%



Revenue Item: **Interest Income**

Fund: Open Space
Department: Finance & Administrative Services
Account: 10.1301.35101
Legal Authorization: EMC 4-1-2

Description: Interest earned on funds available for investment.

Fee Schedule: N/A

Date Last Changed: N/A

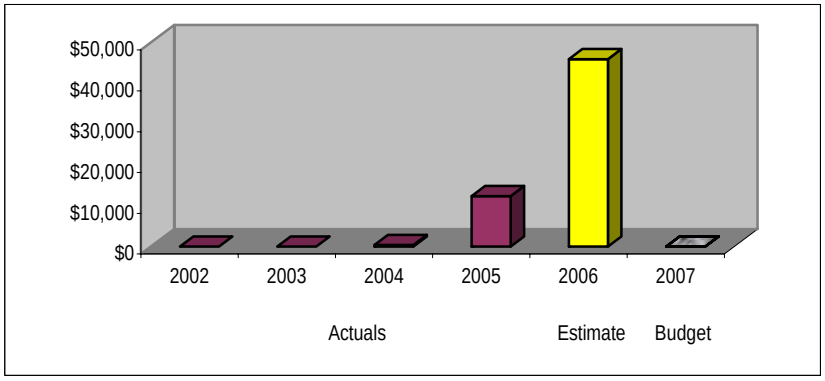
Previous Fee Schedule: N/A

Formula Method: Estimated total interest earnings X pro rata share of this fund to total funds.

Projection Method:

Comments:

Year		Amount	% Change
2002	**Actual**	0	0.00%
2003	**Actual**	0	0.00%
2004	**Actual**	424	424.00%
2005	**Actual**	12,395	2823.35%
2006	**Estimate**	45,896	270.28%
2007	**Budget**	0	-100.00%



Debt Service Funds

Debt Service Funds account for the accumulation of resources and payment of general obligation bond principal and interest from governmental resources and special assessment bond and loan principal and interest from special assessment levies when the government is obligated in some manner for payment.

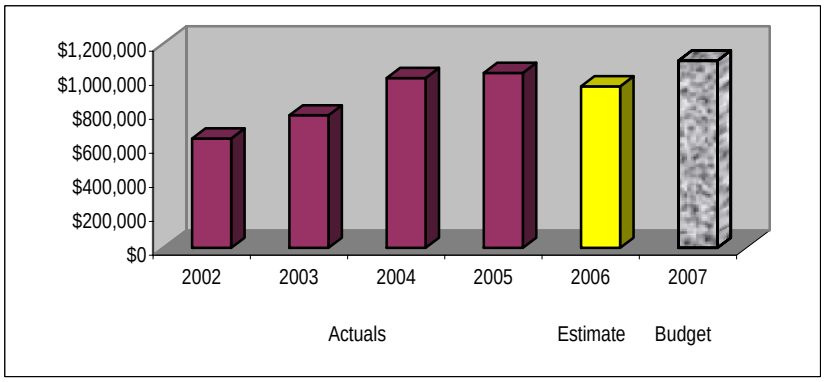
General Obligation Bond Fund – Accounts for the accumulation of monies for payment of General Obligation Bond principal and interest.

The following funds account for **special assessments** used to pay special assessment bond principal and interest and/or inter-fund loan principal and interest:

Paving District No. 38
Concrete Replacement District 1995

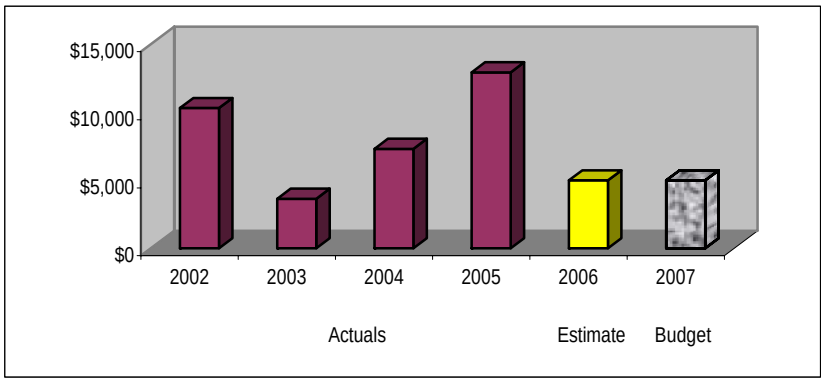
Revenue Item:	**General Property Taxes - Community Center Levy**
Fund:	General Obligation Bond Fund
Department:	Finance & Administrative Services
Account:	20.1401.31101
Legal Authorization:	Bond Covenant, Ordinance 73, Series of 2003.
Description:	Property taxes for Community Center Levy
Fee Schedule:	2.43 Mills
Date Last Changed:	2003
Previous Fee Schedule:	1.89 Mills
Formula Method	Mill levy set by City Council annually. Certified Assessed Valuation X Mill Levy.
Projection Method:	Debt service schedule.
Comments:	Mill levy based on assessed valuation divided by total requirements for payment of bond principal and interest

Year		Amount	% Change
2002	**Actual**	642,965	53.50%
2003	**Actual**	779,222	21.19%
2004	**Actual**	998,782	28.18%
2005	**Actual**	1,028,188	2.94%
2006	**Estimate**	950,000	-7.60%
2007	**Budget**	1,100,000	15.79%



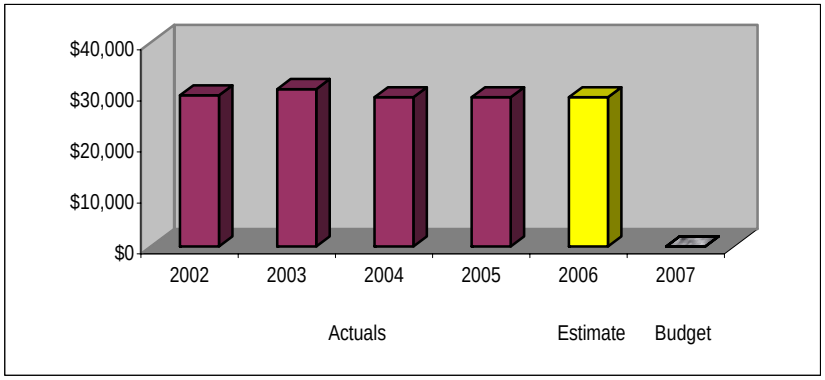
Revenue Item:	**Interest Income**
Fund:	General Obligation Bond Fund
Department:	Finance & Administrative Services
Account:	20.1401.35101
Legal Authorization:	EMC 4-1-2
Description:	Interest earned on funds available for investment. Includes penalties & interest on delinquent taxes.
Fee Schedule:	N/A
Date Last Changed:	N/A
Previous Fee Schedule:	N/A
Formula Method	Estimated total interest earnings X estimated average interest rate X estimated pro rata share of total fund. P & I estimated.
Projection Method:	Estimate based on anticipated interest rates and anticipated cash available for investment.
Comments:	Included account 20140135105 through 2003.

Year		Amount	% Change
2002	**Actual**	10,305	-48.11%
2003	**Actual**	3,647	-64.61%
2004	**Actual**	7,308	100.38%
2005	**Actual**	12,931	76.94%
2006	**Estimate**	5,000	-61.33%
2007	**Budget**	5,000	0.00%



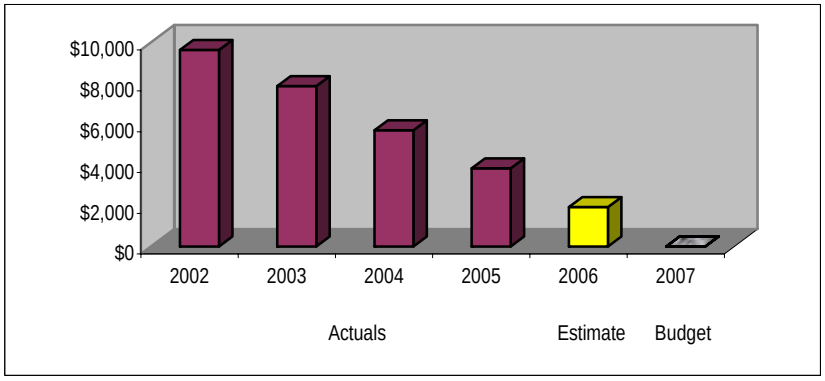
Revenue Item:	**Special Assessment Tax**
Fund:	Paving District # 35
Department:	Finance & Administrative Services
Account:	21.1401.33351
Legal Authorization:	Ordinance 17, Series of 1992
Description:	Additional tax assessed on properties within the district.
Fee Schedule:	Properties are assessed based on the level of benefit from proximate improvements.
Date Last Changed:	N/A
Previous Fee Schedule:	N/A
Formula Method:	N/A
Projection Method:	N/A
Comments:	Taxes are due over ten years, but may be paid in advance. The fund fulfills its purpose by the end of 2006 at which time the fund will be closed.

Year		Amount	% Change
2002	**Actual**	29,635	-25.66%
2003	**Actual**	30,840	4.07%
2004	**Actual**	29,233	-5.21%
2005	**Actual**	29,233	0.00%
2006	**Estimate**	29,233	0.00%
2007	**Budget**	0	-100.00%



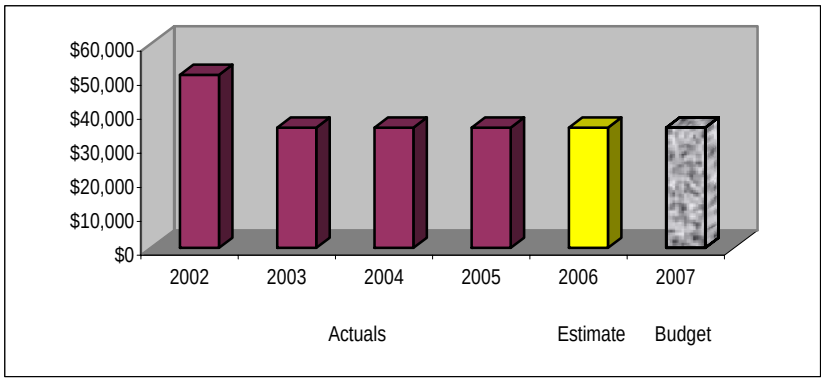
Revenue Item:	**Interest on Assessments**
Fund:	Paving District # 35
Department:	Finance & Administrative Services
Account:	21.1401.35201
Legal Authorization:	Ordinance 17, Series of 1992
Description:	Interest on special assessments.
Fee Schedule:	6.5%
Date Last Changed:	N/A
Previous Fee Schedule:	N/A
Formula Method:	N/A
Projection Method:	Estimate
Comments:	Collected by Arapahoe County and remitted after deducting a 1% service charge. The fund fulfills its purpose by the end of 2006 at which time the fund will be closed.

Year		Amount	% Change
2002	**Actual**	9,631	-25.10%
2003	**Actual**	7,863	-18.36%
2004	**Actual**	5,700	-27.51%
2005	**Actual**	3,829	-32.82%
2006	**Estimate**	1,937	-49.41%
2007	**Budget**	0	-100.00%



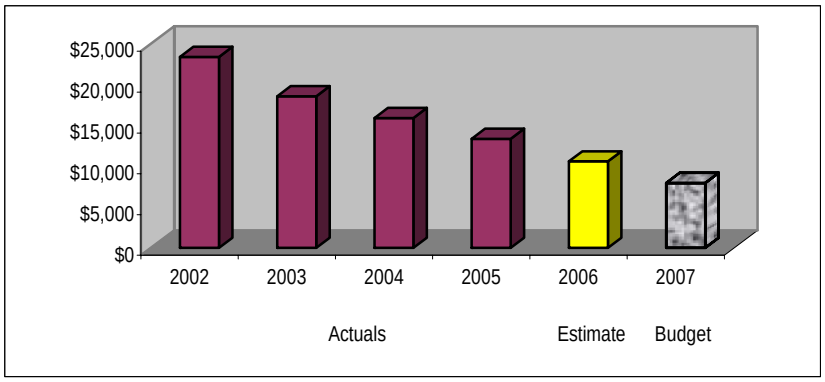
Revenue Item:	**Special Assessment Tax**
Fund:	Paving District # 38
Department:	Finance & Administrative Services
Account:	23.1401.33351
Legal Authorization:	Ordinance 34, Series of 1997, as amended by Ordinance 34, Series of 1998
Description:	Additional tax assessed on properties within the district.
Fee Schedule:	Properties are assessed based on the level of benefit from proximate improvements.
Date Last Changed:	N/A
Previous Fee Schedule:	N/A
Formula Method:	N/A
Projection Method:	N/A
Comments:	Taxes are due over ten years, but may be paid in advance.

Year		Amount	% Change
2002	**Actual**	50,850	21.82%
2003	**Actual**	35,356	-30.47%
2004	**Actual**	35,356	0.00%
2005	**Actual**	35,356	0.00%
2006	**Estimate**	35,356	0.00%
2007	**Budget**	35,356	0.00%



Revenue Item:	**Interest on Assessments**
Fund:	Paving District # 38
Department:	Finance & Administrative Services
Account:	23.1401.35201
Legal Authorization:	Ordinance 34, Series of 1997, as amended by Ordinance 34, Series of 1998
Description:	Interest on special assessments.
Fee Schedule:	7.5%
Date Last Changed:	N/A
Previous Fee Schedule:	N/A
Formula Method	N/A
Projection Method:	Estimate
Comments:	Collected by Arapahoe County and remitted after deducting a 1% service charge.

Year		Amount	% Change
2002	**Actual**	23,392	-12.06%
2003	**Actual**	18,562	-20.65%
2004	**Actual**	15,910	-14.29%
2005	**Actual**	13,362	-16.02%
2006	**Estimate**	10,607	-20.62%
2007	**Budget**	7,955	-25.00%



Capital Projects Funds

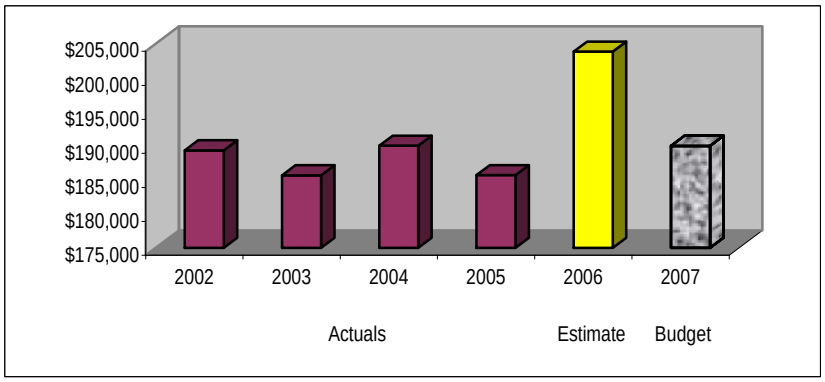
Capital Projects Funds account for financial resources to be used for the acquisition and/or construction of major capital facilities (other than those financed by proprietary funds).

Public Improvement Fund – Accounts for the acquisition and/or construction of major capital improvements and facilities. Financing is provided primarily from building and vehicle use taxes.

Capital Projects Fund – Accounts for the acquisition and/or construction of major capital improvements and facilities. Financing is provided primarily with transfers from other City Funds.

Revenue Item:	**Arapahoe County Road and Bridge**
Fund:	Public Improvement
Department:	Public Works
Account:	30.1003.32565
Legal Authorization:	43-2-202 & 43-2-203 CRS 1973 as amended
Description:	Establishment of the Road & Bridge Fund mill levy, collection of tax and disbursement of fund, are by authority of the above noted Colorado Revised Statutes. Englewood's share equals mill levy X City's assessed valuation X 50%. Expenditures are restricted to construction and maintenance of streets and roads.
Fee Schedule:	1.061 mills
Date Last Changed:	1999
Previous Fee Schedule:	1.274 mills
Formula Method:	The property tax mill levy is established by resolution of the Arapahoe County Board of County Commissioners. (Projected expenditures by County Engineer vs. projected total property valuation by the County Assessor.)
Projection Method:	Estimate based on prior years.
Comments:	Mill levy established by Arapahoe County for collection the following year. Tax distributed by the County Treasurer on the 15th of January, April, July and October.

Year		Amount	% Change
2002	**Actual**	189,352	-3.73%
2003	**Actual**	185,667	-1.95%
2004	**Actual**	190,015	2.34%
2005	**Actual**	185,696	-2.27%
2006	**Estimate**	203,845	9.77%
2007	**Budget**	190,000	-6.79%



Revenue Item: Automobile Use Tax

Fund: Public Improvement
Department: Finance & Administrative Services
Account: 30.9999.31303
Legal Authorization: EMC 4-4-5

Description: A tax levied on motor vehicles purchased by Englewood residents from dealers outside of the City.

Fee Schedule: 3.5%

Date Last Changed: 1987 - Effective 1/1/88

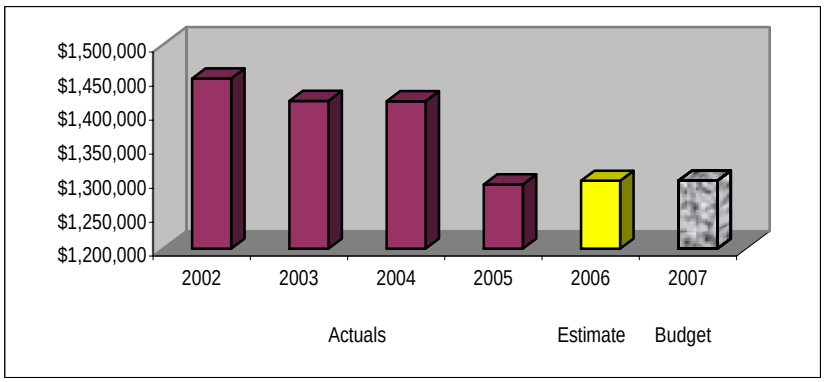
Previous Fee Schedule: 3.0%

Formula Method: N/A

Projection Method: Projection based on a percentage change over the preceding year's collections. The percentage change is determined by evaluating economic conditions and local business conditions.

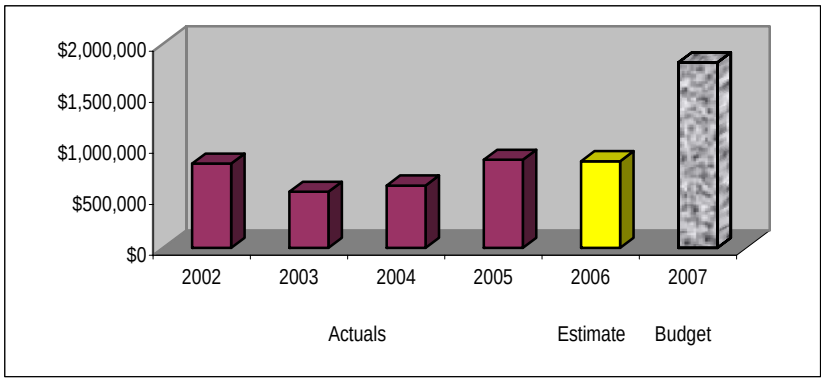
Comments: This tax is collected by the County Clerk and paid to the City monthly about the 15th of each month.

Year		Amount	% Change
2002	**Actual**	1,450,012	-12.47%
2003	**Actual**	1,417,122	-2.27%
2004	**Actual**	1,416,817	-0.02%
2005	**Actual**	1,294,635	-8.62%
2006	**Estimate**	1,300,000	0.41%
2007	**Budget**	1,300,000	0.00%



Revenue Item:	**Building Use Tax**
Fund:	Public Improvement
Department:	Finance & Administrative Services
Account:	30.9999.31304
Legal Authorization:	EMC 4-4-5
Description:	A tax levied on the value of building materials used in construction projects within the City.
Fee Schedule:	3.5%
Date Last Changed:	1987 - Effective 1/1/88
Previous Fee Schedule:	3.0%
Formula Method:	Estimated valuation of projects X 50% X 3.5%
Projection Method:	Projections are based on an estimate of building activity expected for the budget year.
Comments:	The redevelopment at City Center has not proceeded according to the original schedule.

Year		Amount	% Change
2002	**Actual**	825,711	-41.95%
2003	**Actual**	550,643	-33.31%
2004	**Actual**	612,217	11.18%
2005	**Actual**	863,275	41.01%
2006	**Estimate**	850,000	-1.54%
2007	**Budget**	1,816,000	113.65%



Revenue Item: Interest Income

Fund: Public Improvement
Department: Finance & Administrative Services
Account: 30.9999.35101
Legal Authorization: EMC 4-1-2

Description: Interest earned on funds available for investment.

Fee Schedule: N/A

Date Last Changed: N/A

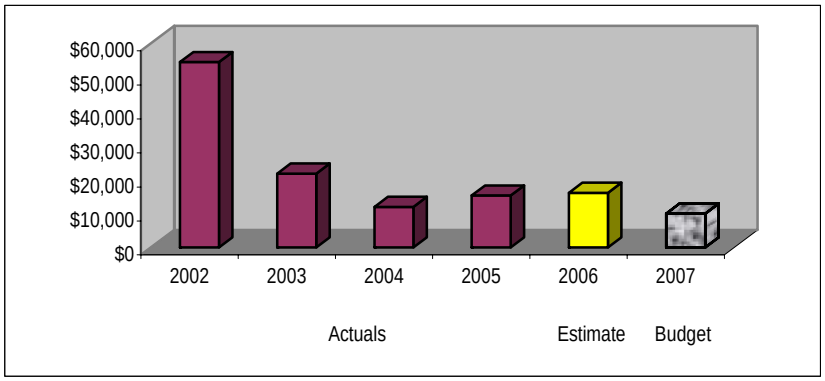
Previous Fee Schedule: N/A

Formula Method: Estimated total interest earnings X pro rata percentage of PIF to estimated total fund balance.

Projection Method: Estimate based on anticipated funds available for investment.

Comments:

Year		Amount	% Change
2002	**Actual**	54,487	-64.89%
2003	**Actual**	21,733	-60.11%
2004	**Actual**	11,961	-44.96%
2005	**Actual**	15,312	28.02%
2006	**Estimate**	16,100	5.15%
2007	**Budget**	10,000	-37.89%



Revenue Item: Interest Income

Fund: Capital Projects
Department: Finance & Administrative Services
Account: 31.9999.35101
Legal Authorization: EMC 4-1-2

Description: Interest earned on funds available for investment.

Fee Schedule: N/A

Date Last Changed: N/A

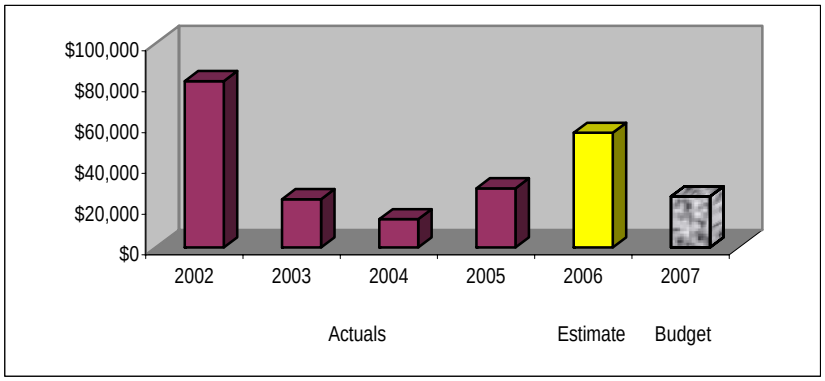
Previous Fee Schedule: N/A

Formula Method: Estimated total interest earnings X pro rata percentage of CPF to estimated total fund balance.

Projection Method: Estimate based on anticipated funds available for investment.

Comments: This fund was established in 1996.

Year		Amount	% Change
2002	**Actual**	81,457	-44.01%
2003	**Actual**	23,691	-70.92%
2004	**Actual**	13,895	-41.35%
2005	**Actual**	29,013	108.80%
2006	**Estimate**	56,200	93.71%
2007	**Budget**	25,000	-55.52%



Civic Center - Hampden Hall

Safety Services Complex

Civic Center Amphitheater

Little Dry Creek Plaza

Pirates Cove Water Park Leisure Pool

Enterprise Funds

Enterprise Funds account for operations that: (a) are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges, or (b) where the City Council has decided that periodic determination of revenue earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management controls, accountability or other purposes.

Water Fund – Accounts for revenues and expenses associated with providing water services to City of Englewood residents.

Sewer Fund – Accounts for revenues and expenses associated with providing wastewater services to the City of Englewood residents and some county residents.

Storm Drainage Fund – Accounts for revenues and expenses associated with maintaining the City's storm drainage system.

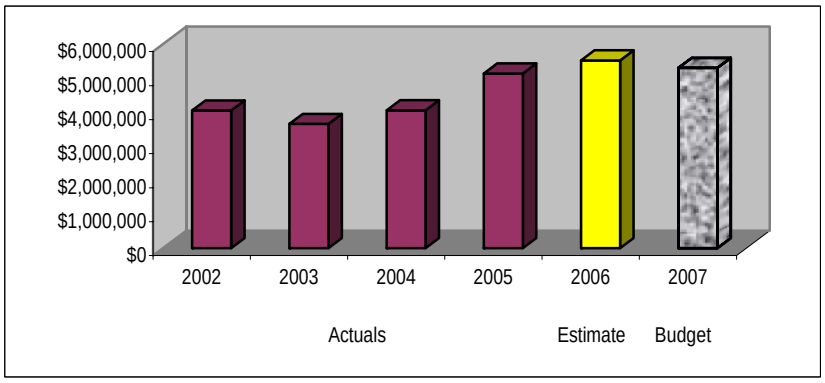
Golf Course Fund – Accounts for revenues and expenses associated with the operations of the Englewood Municipal Golf Course.

Concrete Utility Fund – Accounts for revenues and expenses associated with maintaining the City's sidewalks, curbs and gutters.

Housing Rehabilitation Fund – Accounts for revenues and expenses associated with the City's housing rehabilitation program.

Revenue Item:	**Water Sales**
Fund:	Water
Department:	Utilities
Account:	40.1607.33209, 40.1607.33210, and 40.1607.33421
Legal Authorization:	Municipal Code 12-1D-1:A and Resolution No. 93 Series of 2004
Description:	Water usage sales.
Fee Schedule:	January 1, 2007 a rate increase of 8% is effective. See schedules on next pages.
Date Last Changed:	January 1st, 2006 a rate increase 8% of was effective.
Previous Fee Schedule:	See pages following
Formula Method:	Amount of water utilized X price of water.
Projection Method:	Projection is based on historic revenues, number of accounts transferring from flat rate to metered, number of new accounts, expected weather patterns, and the type of water conservation measures anticipated for the coming irrigation season.
Comments:	

Year		Amount	% Change
2002	**Actual**	4,046,468	-0.60%
2003	**Actual**	3,653,571	-9.71%
2004	**Actual**	4,054,548	10.97%
2005	**Actual**	5,132,607	26.59%
2006	**Estimate**	5,518,897	7.53%
2007	**Budget**	5,299,614	-3.97%



WATER FUND

FLAT RATE SERVICE INSIDE CITY OF ENGLEWOOD

RESIDENCE RATES	QUARTERLY RATE	
Facility	**2007**	**2006**
1-3 Rooms	15.14	14.06
4-5 Rooms	18.99	17.58
6-7 Rooms	22.08	20.44
8-9 Rooms	24.49	22.67
Each Additional 2 Rooms Over 9	2.77	2.56
Bath	15.23	14.10
Bath and Shower	15.23	14.10
Separate Shower	15.23	14.10
Water Closet	15.52	14.37
Automatic Washer	7.29	6.73
Dishwasher	8.31	7.69
Garbage Disposal	5.57	5.15
1 or More Automobiles Per Family	7.26	6.72
IRRIGATION RATES:		
Per front foot of property		
(normal depth tracts –125 to 133 feet)	0.0677	0.6266
Per square foot of property		
(odd, irregular, over or undersized tracts)	0.0053	0.0049

METERED SERVICE INSIDE CITY OF ENGLEWOOD

AVAILABILITY: Available to consumers on meters taking service inside the corporate limits of the City of Englewood, Colorado, as of January 1, 1999.

APPLICABILITY: Applicable for residential, commercial and industrial service as set forth under the Rules and Regulations adopted by the City Council and as amended from time to time.

QUARTERLY USAGE(GALLONS)		RATE PER 1000 GALLONS	
		2007	**2006**
First	400,000	2.51	2.32
Over	400,000	1.57	1.44

	QUARTERLY		MINIMUM CHARGES USAGE INCLUDED IN MINIMUM BILL
METER SIZE	**2007**	**2006**	**(1000 Gallons)**
5/8”	6.54	6.05	None
3/4”	7.00	6.89	None
1”	63.99	59.25	22
1-1/4”	80.28	74.33	28
1-1/2”	122.29	113.22	45
2”	192.26	178.01	72
3”	355.51	329.16	135
4”	588.73	545.12	225
6”	1,122.72	1,039.55	450

WATER FUND

METERED SERVICE OUTSIDE CITY OF ENGLEWOOD

AVAILABILITY: Available to consumers on meters taking service outside the corporate limits of the City of Englewood, Colorado, as of January 1, 1999.

APPLICABILITY: Applicable for residents, commercial and industrial service as set forth under the Rules and Regulations adopted by the City Council and as amended from time to time.

QUARTERLY USAGE(GALLONS)		RATE PER 1000 GALLONS	
		2007	**2006**
First	400,000	3.54	3.26
Over	400,000	2.51	2.32

	QUARTERLY		MINIMUM CHARGES USAGE INCLUDED IN MINIMUM BILL
METER SIZE	**2007**	**2006**	**(1000 Gallons)**
5/8”	6.59	6.10	None
3/4”	7.07	6.54	None
1”	86.86	80.41	22
1-1/4”	109.55	101.43	28
1-1/2”	167.97	155.52	45
2”	265.36	245.69	72
3”	492.57	456.07	135
4”	817.19	756.64	225
6”	1,578.24	1,461.33	450

CHARGES FOR MATERIALS: (not changed)

Corporation Stops	Invoice cost plus 20%
Meters:	
5/8”x3/4”	Invoice cost plus 20%
3/4”	Invoice cost plus 20%
1”	Invoice cost plus 10%
1-1/2”	Invoice cost plus 10%
2” and over	Invoice cost plus 5%
All other materials	Invoice cost plus 10%.

Revenue Item: Raw Water Sales

Fund: Water
Department: Utilities
Account: 40.1607.33431
Legal Authorization: Charter Section 124

Description: Sales of untreated (raw) water to Centennial Water District.

Fee Schedule: **Ordinance No. of Series 2003**. Set by contractual negotiations. First 1500 acre-feet charge is $372.00 per acre-foot of water, then the charge drops to $182.10 per acre-foot, then $103.01 per acre-foot depending on the water availability.

Date Last Changed: 2006

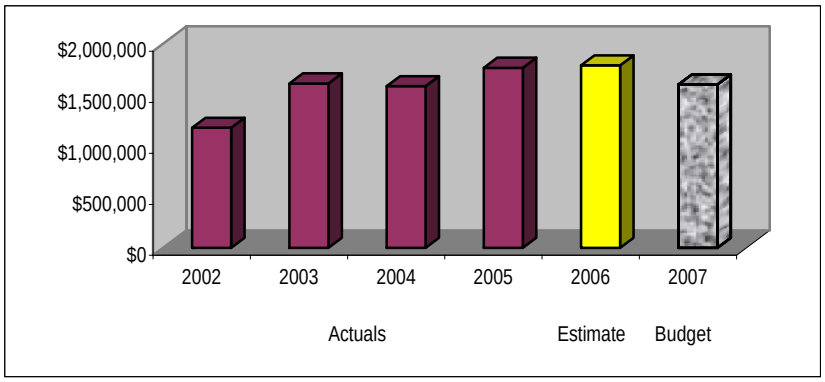
Previous Fee Schedule: Set by contractual negotiations. Basic charge is $372.00 per acre-foot of water.

Formula Method: Rate set by contract negotiation with Centennial Water District.

Projection Method: Projections based on the terms of the contractual agreements.

Comments:

Year		Amount	% Change
2002	**Actual**	1,177,820	-10.34%
2003	**Actual**	1,610,620	36.75%
2004	**Actual**	1,585,089	-1.59%
2005	**Actual**	1,764,343	11.31%
2006	**Estimate**	1,787,300	1.30%
2007	**Budget**	1,600,000	-10.48%



Revenue Item: City Ditch Revenue

Fund: Water
Department: Utilities
Account: 40.1607.33441
Legal Authorization: Charter Section 125.

Description: City Ditch fees collected from ditch shareholders, including the Denver Water Department. Fees pay for the repair and maintenance of the ditch.

Fee Schedule: Shareholder fees are calculated based on annual City Ditch repair and maintenance costs, the number of shares owned, and, in the case of Denver, other negotiated formulas.

Date Last Changed: 1998

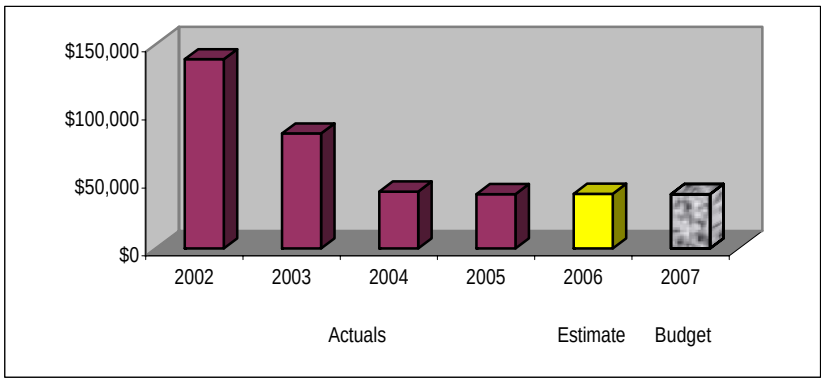
Previous Fee Schedule: Shareholder fees are calculated based on annual City Ditch repair and maintenance costs, the number of shares owned, and, in the case of Denver, other negotiated formulas.

Formula Method: Cost of repair and maintenance times number of shares held.

Projection Method: Historic costs and revenues and anticipated repair projects.

Comments:

Year		Amount	% Change
2002	**Actual**	139,034	8.32%
2003	**Actual**	84,576	-39.17%
2004	**Actual**	41,890	-50.47%
2005	**Actual**	40,036	-4.43%
2006	**Estimate**	40,252	0.54%
2007	**Budget**	40,000	-0.63%



Revenue Item: Meter Sales

Fund: Water
Department: Utilities
Account: 40.1607.33451
Legal Authorization: Charter Section 12-1A-4:A

Description: All water tap material and meter sales excluding water tap license connection fees.

Fee Schedule: Cost of materials plus markup as approved by Council. See water sales fees schedules.

Date Last Changed: N/A

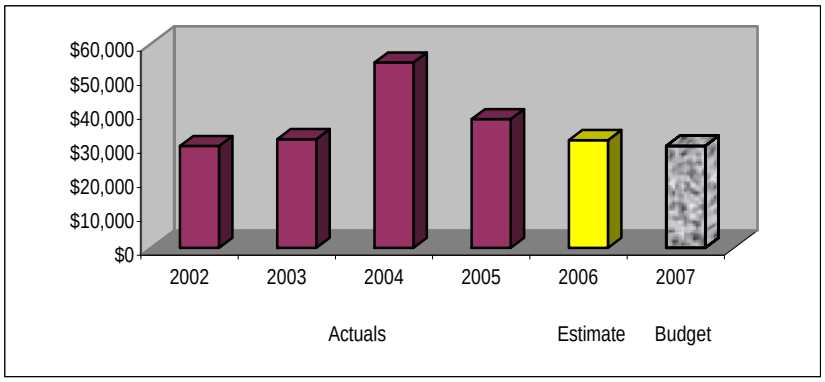
Previous Fee Schedule: N/A

Formula Method: Cost of materials plus markup as approved by Council. See water sales fees schedules.

Projection Method: Projections based on historic information and anticipated new water connection sales and water meter sales.

Comments:

Year		Amount	% Change
2002	**Actual**	29,974	-34.67%
2003	**Actual**	31,986	6.71%
2004	**Actual**	54,463	70.27%
2005	**Actual**	37,832	-30.54%
2006	**Estimate**	31,711	-16.18%
2007	**Budget**	30,000	-5.40%



Revenue Item: Late Fees

Fund: Water
Department: Utilities
Account: 40.1607.33701
Legal Authorization: EMC 12-1D-4

Description: Late fee charged to past due water accounts.

Fee Schedule: 5% of unpaid water charges.

Date Last Changed: 1999

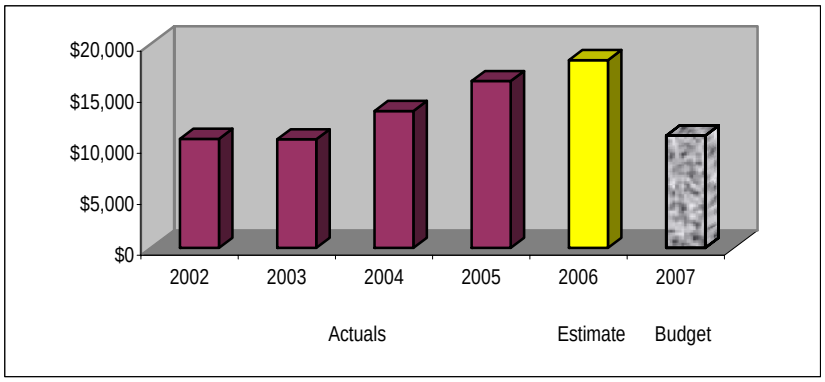
Previous Fee Schedule: 10% of unpaid water charges.

Formula Method Unpaid water amount times 5%.

Projection Method: Projections based on historical revenues.

Comments:

Year		Amount	% Change
2002	**Actual**	10,692	-1.37%
2003	**Actual**	10,641	-0.48%
2004	**Actual**	13,422	26.13%
2005	**Actual**	16,339	21.73%
2006	**Estimate**	18,402	12.63%
2007	**Budget**	11,000	-40.22%



Revenue Item: Interest Income

Fund: Water
Department: Utilities
Account: 40.1607.35101
Legal Authorization: EMC 4-1-2

Description: Interest earned on funds available for investment.

Fee Schedule: N/A

Date Last Changed: N/A

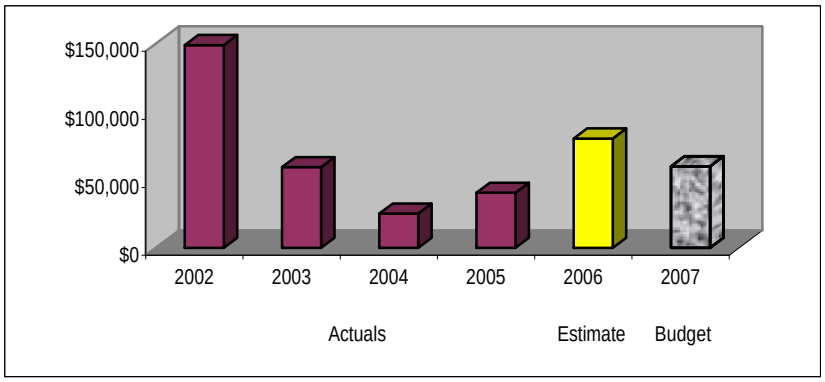
Previous Fee Schedule: N/A

Formula Method: Estimated total interest earnings X pro rata share of this fund to total funds.

Projection Method: Projections based on historic revenues, projected revenues, expected expenditures for department, O&M and capital projects.

Comments:

Year		Amount	% Change
2002	**Actual**	148,988	-56.37%
2003	**Actual**	59,350	-60.16%
2004	**Actual**	25,288	-57.39%
2005	**Actual**	40,630	60.67%
2006	**Estimate**	80,369	97.81%
2007	**Budget**	60,000	-25.34%



Revenue Item: Interest Income

Fund: Water
Department: Utilities
Account: 40.1607.35112
Legal Authorization: EMC 4-1-2

Description: Interest earned on funds available for investment.

Fee Schedule: N/A

Date Last Changed: N/A

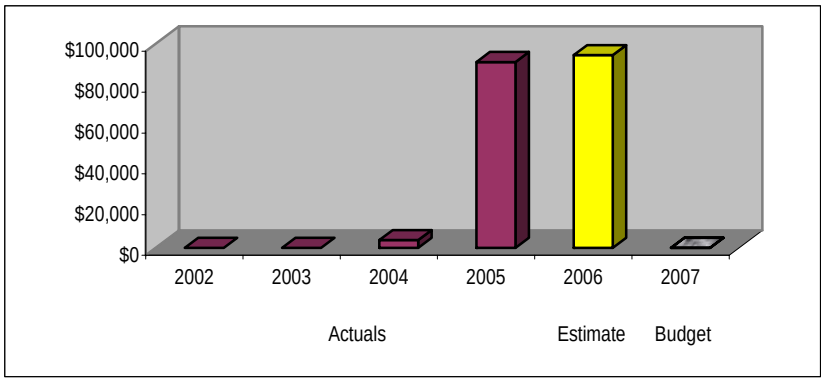
Previous Fee Schedule: N/A

Formula Method: Estimated total interest earnings X pro rata share of this fund to total funds.

Projection Method: Projections based on historic revenues, projected revenues, expected expenditures for department, O&M and capital projects.

Comments: From General Obligation Water Bonds issued in 2004 - $3,055,000 for the purpose of capital construction and acquisition for the Charles Allen Water Treatment Plant and the distribution system.

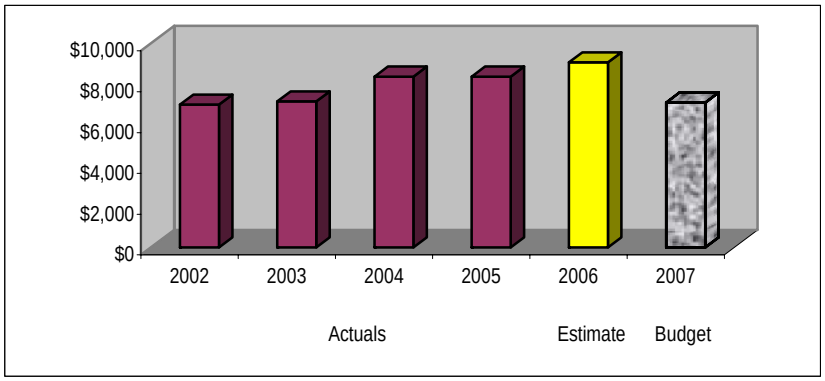
Year		Amount	% Change
2002	**Actual**	0	0.00%
2003	**Actual**	0	0.00%
2004	**Actual**	3,876	3876.00%
2005	**Actual**	91,022	2248.35%
2006	**Estimate**	94,384	3.69%
2007	**Budget**	0	-100.00%



Revenue Item:	**Rental Fee**
Fund:	Water
Department:	Utilities
Account:	40.1607.36101
Legal Authorization:	Charter Section 125
Description:	Rental fee charged to use the Sherman Street water tank as a cellular tower.
Fee Schedule:	Set by contract.
Date Last Changed:	N/A
Previous Fee Schedule:	N/A
Formula Method	Monthly rent charge set by contract
Projection Method:	Set by contract.

Comments:

Year		Amount	% Change
2002	**Actual**	7,000	-2.13%
2003	**Actual**	7,152	2.17%
2004	**Actual**	8,369	17.02%
2005	**Actual**	8,369	0.00%
2006	**Estimate**	9,066	8.33%
2007	**Budget**	7,100	-21.69%



Revenue Item: Miscellaneous Revenue

Fund: Water
Department: Utilities
Account: 40.1607.36301
Legal Authorization:

Description: Revenues from other sources: sale of scrap metal, fire hydrant use permits, document copy charges, service line repair charges, etc.

Fee Schedule: N/A

Date Last Changed: N/A

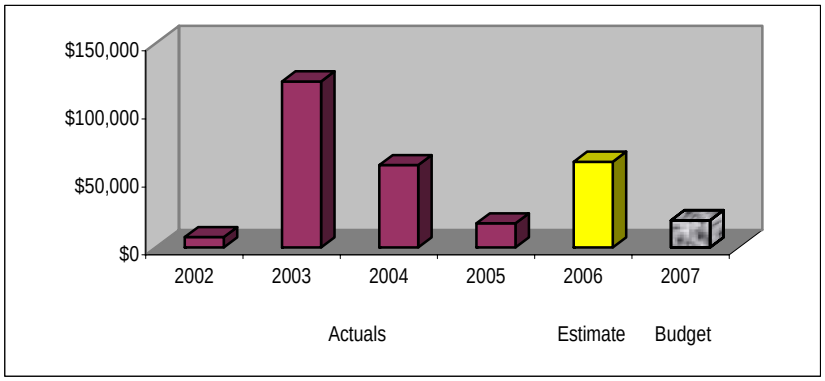
Previous Fee Schedule: N/A

Formula Method: N/A

Projection Method: Projection based on historic revenues.

Comments:

Year		Amount	% Change
2002	**Actual**	7,616	-39.78%
2003	**Actual**	121,969	1501.48%
2004	**Actual**	60,496	-50.40%
2005	**Actual**	17,801	-70.57%
2006	**Estimate**	63,065	254.28%
2007	**Budget**	20,000	-68.29%



Revenue Item: Ranch/Cabin Creek O&M Climax Reimbursement

Fund: Water
Department: Utilities
Account: 40.1607036309
Legal Authorization: Charter Section 125.

Description: The City and Climax Mine jointly own the Ranch Creek Water Diversion Project. Climax Mine pays 55% of the O&M costs. Denver Water Department bills Englewood for O&M, Englewood bills Climax for its 55% share. This account tracks payments of Climax's 55% share.

Fee Schedule: Climax reimburses Englewood for 55% of the O&M charges from the Denver Water Department.

Date Last Changed: This is the same rate set in the original contract.

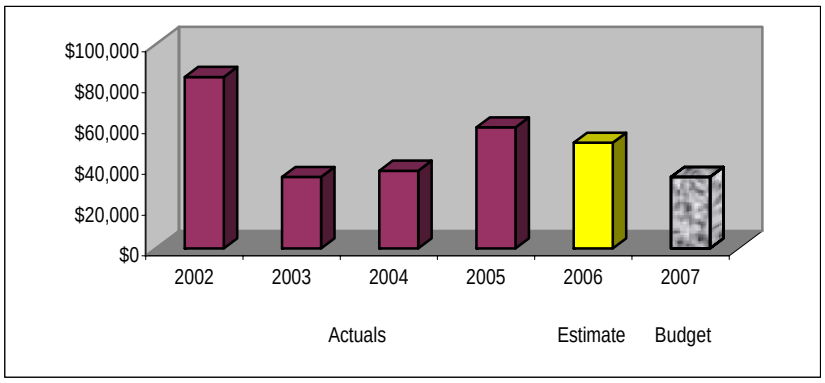
Previous Fee Schedule: N/A

Formula Method: 55% of O&M charges as billed to Englewood by the Denver Water Department.

Projection Method: Historic O&M charges and anticipated construction projects.

Comments:

Year		Amount	% Change
2002	**Actual**	84,031	79.94%
2003	**Actual**	35,034	-58.31%
2004	**Actual**	38,072	8.67%
2005	**Actual**	59,340	55.86%
2006	**Estimate**	51,816	-12.68%
2007	**Budget**	35,000	-32.45%



Revenue Item: **Connection Charges**

Fund: Water

Department: Utilities

Account: 40.1607.37311

Legal Authorization: Municipal Code 12-1A-1

Description: Water tap license fees.

Fee Schedule:

WATER TAP SIZE:	INSIDE CITY CHARGE	OUTSIDE CITY CHARGE
3/4”	$1,000.00	$1,500.00
1”	$1,800.00	$2,700.00
1-1/2”	$4,000.00	$6,000.00
2”	$7,200.00	$10,800.00
3”	$16,000.00	$24,000.00
4”	$28,800.00	$43,200.00
6”	$64,000.00	$96,000.00
8”	$115,200.00	$172,800.00

Multi Family: $1000.00 for the first unit, $500.00 of each additional unit.

Date Last Changed: July 1977

Previous Fee Schedule:

WATER TAP SIZE:	INSIDE CITY CHARGE	OUTSIDE CITY CHARGE
5/8”	$ 300.00	
3/4”	$ 400.00	
1”	$ 500.00	
1-1/2”	$ 750.00	
2”	$ 900.00	
3”	$1,500.00	
4”	$3,000.00	
6”	$6,000.00	
8”	$12,000.00	

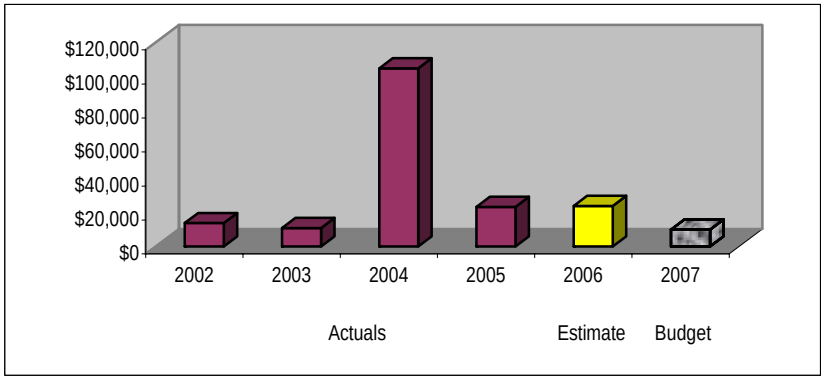
Multi Family: $200.00 for the first unit, $110.00 of each additional unit.

Formula Method: Fee X estimated number of taps.

Projection Method: Projections are based on historic information and anticipated new taps in the coming year.

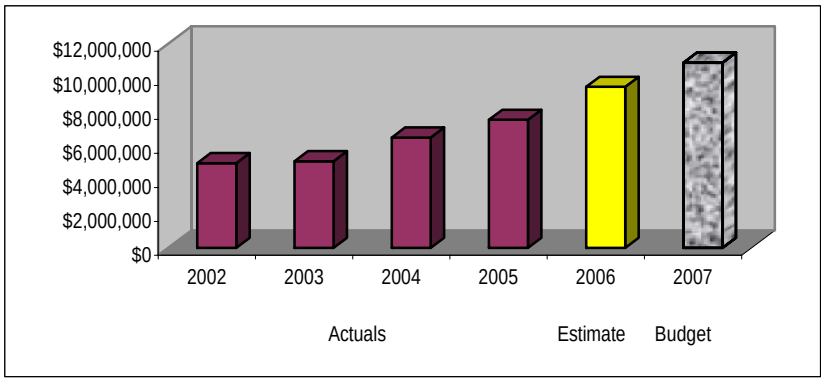
Comments: Average 20 new connections per year. 2001 higher due to redevelopment at City Center.

Year		Amount	% Change
2002	**Actual**	13,825	-94.73%
2003	**Actual**	10,896	-21.19%
2004	**Actual**	104,744	861.31%
2005	**Actual**	23,324	-77.73%
2006	**Estimate**	23,949	2.68%
2007	**Budget**	10,000	-58.24%



Revenue Item:	**Disposal Services**
Fund:	Sewer
Department:	Utilities
Account:	41.1607.33511
Legal Authorization:	EMS 12-2-3 and Ordinance No. 49 Series 2003
Description:	Sewer service charge.
Fee Schedule:	See following schedule.
Date Last Changed:	January 1, 2007 a rate increase of 15% is effective.
Previous Fee Schedule:	January 1, 2006 a rate increase of 15% was effective. See following schedule.
Formula Method:	Number of accounts X revenue per account.
Projection Method:	Projections based on historical revenues and projected growth in the service area.
Comments:	As of January, 2005, there are approximately 15,000 inside City sewer accounts and 45,000 outside City accounts. The City maintains wastewater treatment agreements with 15 sanitation districts in Arapahoe County.

Year		Amount	% Change
2002	**Actual**	4,981,339	-0.74%
2003	**Actual**	5,095,191	2.29%
2004	**Actual**	6,489,638	27.37%
2005	**Actual**	7,529,575	16.02%
2006	**Estimate**	9,469,779	25.77%
2007	**Budget**	10,890,245	15.00%



Sewage Treatment Rate Schedule: 2006

	Rate Per 1,000 Gallons
Sewage Treatment Charge	1.5285
Collection System Charge	.2035
TOTAL	1.7320

	SCHEDULE I		SCHEDULE II		SCHEDULE III		SCHEDULE IV	
Customer Class	In City City Sewers Billed Quarterly		In City District Sewers Billed Quarterly		Outside City District Sewers Billed Annually		Outside City District Sewers Billed Quarterly	
	Flat Rate	Min.	Flat Rate	Min.	Flat Rate	Min.	Flat Rate	Min.
Single-fam. dwg.	36.44	33.14	32.14	29.21	134.70	122.66	33.70	30.68
Multi-fam. unit	22.56	20.54	19.91	18.09	83.61	75.94	20.92	19.00
Mobile home	13.89	12.61	12.24	11.15	51.48	46.73	12.87	11.70
Com. & Ind. (by meter size)								
5/8”	50.20	45.73	44.37	40.35	186.17	169.39	46.55	42.36
3/4”	76.22	69.36	67.27	61.24	282.54	256.98	70.65	64.26
1"	126.40	114.99	111.61	101.57	468.69	426.34	117.18	106.60
1 1/2"	252.77	230.06	233.13	203.05	937.36	852.68	234.35	213.18
2"	405.17	368.76	357.64	325.42	1,502.03	1,366.98	375.53	341.76
3"	808.70	735.88	713.79	649.47	2,997.48	2,728.10	749.38	682.04
4"	1,264.04	1,150.35	1,115.67	1,015.29	4,685.66	4,264.07	1,171.43	1,066.02
6"	2,528.16	2,300.67	2,231.32	2,030.47	9,371.64	8,528.12	2,342.92	2,132.04
8"	4,017.13	3,655.59	3,535.05	3,216.84	14,891.96	13,551.65	3,722.95	3,387.95
10"	5,774.65	5,254.98	5,081.79	4,624.33	21,407.30	19,480.59	5,351.79	4,870.24

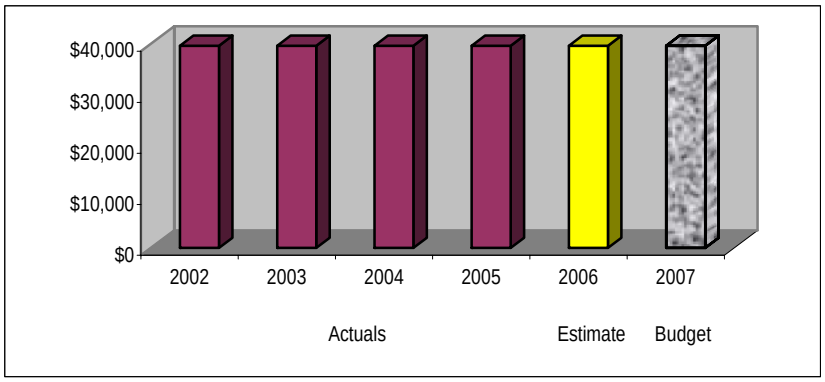
Sewage Treatment Rate Schedule: 2007

	Rate Per 1,000 Gallons
Sewage Treatment Charge	1.7578
Collection System Charge	.2341
TOTAL	1.9919

	SCHEDULE I		SCHEDULE II		SCHEDULE III		SCHEDULE IV	
Customer Class	In City City Sewers Billed Quarterly		In City District Sewers Billed Quarterly		Outside City District Sewers Billed Annually		Outside City District Sewers Billed Quarterly	
	Flat Rate	Min.	Flat Rate	Min.	Flat Rate	Min.	Flat Rate	Min.
Single-fam. dwg.	41.91	38.12	36.97	33.60	154.91	141.06	38.76	35.29
Multi-fam. unit	25.95	23.63	22.90	20.81	96.16	87.34	24.06	21.85
Mobile home	15.98	14.51	14.08	12.83	59.21	53.74	14.81	13.46
Com. & Ind. (by meter size)								
5/8”	57.73	52.59	51.03	46.41	214.10	194.80	53.54	48.72
3/4”	87.33	79.77	77.379	70.43	324.93	295.53	81.25	73.90
1"	145.36	132.24	128.36	116.81	539.00	490.30	134.76	122.59
1 1/2"	290.69	264.57	256.60	233.51	1,077.97	980.59	269.51	245.16
2"	465.95	424.08	411.29	374.24	1,727.34	1,572.03	431.86	393.03
3"	930.01	846.27	820.86	746.90	3,447.11	3,137.32	861.79	784.35
4"	1,453.65	1,322.91	1,283.03	1,167.59	5,388.51	4,903.69	1,347.15	1,225.93
6"	2,907.39	2,645.78	2,566.02	2,335.05	10,777.39	9,807.34	2,694.36	2,451.85
8"	4,619.70	4,203.93	4,065.31	3,699.37	17,125.76	15,584.40	4,281.40	3,896.15
10"	6,640.85	6,043.23	5,844.06	5,317.98	24,618.40	22,402.68	6,154.56	5,600.78

Revenue Item:	**South Englewood Maintenance Fee**
Fund:	Sewer
Department:	Utilities
Account:	41.1607.33512
Legal Authorization:	Ordinance 40, Series of 1997
Description:	Fees collected from South Englewood Sanitation District for the maintenance of their sanitary sewer lines inside the City of Englewood.
Fee Schedule:	$39,600 per year
Date Last Changed:	1997
Previous Fee Schedule:	$36,000 per year
Formula Method:	By contract
Projection Method:	By contract and consumer price index.
Comments:	

Year		Amount	% Change
2002	**Actual**	39,600	0.00%
2003	**Actual**	39,600	0.00%
2004	**Actual**	39,600	0.00%
2005	**Actual**	39,600	0.00%
2006	**Estimate**	39,600	0.00%
2007	**Budget**	39,600	0.00%



Revenue Item: Administrative Penalty, Interest & Late Fees

Fund: Sewer
Department: Utilities
Account: 41.1607.33701 and 41.1607.33702
Legal Authorization: EMC 12-2-3H.1

Description: Over due penalty charge to delinquent accounts.

Fee Schedule: 5% per month of past due amount up to 25%.

Date Last Changed: 1999

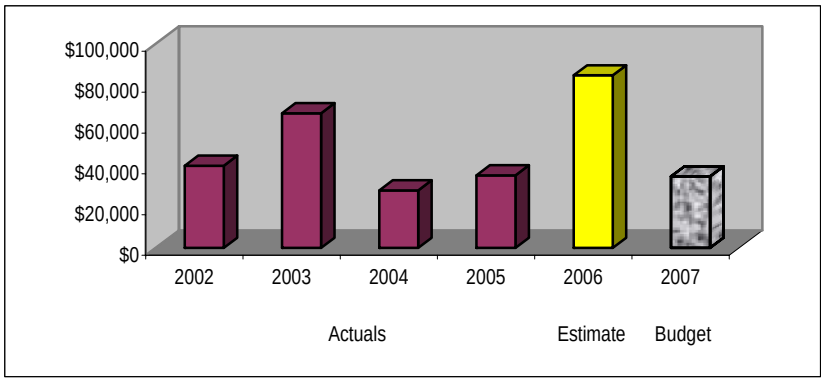
Previous Fee Schedule: Flat 25% plus 100% if certified to county for collection.

Formula Method 5% per month of past due amount.

Projection Method: Historic revenues.

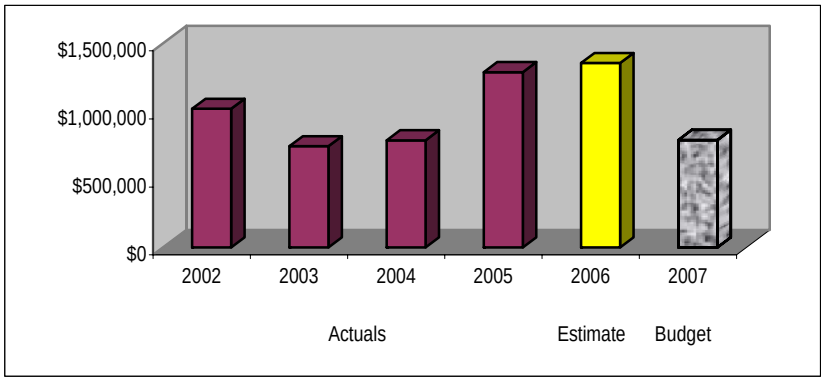
Comments:

Year		Amount	% Change
2002	**Actual**	40,276	-46.61%
2003	**Actual**	65,964	63.78%
2004	**Actual**	28,238	-57.19%
2005	**Actual**	35,619	26.14%
2006	**Estimate**	84,521	137.29%
2007	**Budget**	35,000	-58.59%



Revenue Item:	**Interest Income**
Fund:	Sewer
Department:	Utilities
Account:	41.1607.35101, 41.1607.35109 and 41.1607.35112
Legal Authorization:	EMC 4-1-2
Description:	Interest earned on funds available for investment.
Fee Schedule:	N/A
Date Last Changed:	N/A
Previous Fee Schedule:	N/A
Formula Method:	Estimated total interest earnings X pro rata share of this fund to total funds.
Projection Method:	Projections based on revenue projections, sewer tap sales projections, O&M projections, capital project projections and dept service.
Comments:	

Year		Amount	% Change
2002	**Actual**	1,018,761	-32.28%
2003	**Actual**	743,649	-27.00%
2004	**Actual**	787,880	5.95%
2005	**Actual**	1,288,480	63.54%
2006	**Estimate**	1,354,493	5.12%
2007	**Budget**	790,220	-41.66%



Revenue Item: **Connection Charges – Inside City**
Fund: Sewer
Department: Utilities
Account: 41.1607.37312
Legal Authorization: EMC 12-2-5 & 12-2-8
Description: Fee charged to users to connect and/or discharge to the wastewater system.

Fee Schedule:

Water Meter Size	Sewer Tap Fee
3/4”	$1,400
1”	$2,333
1 1/2”	$4,667
2”	$7,467
3”	$14,932
4”	$23,332
6”	$46,667
8”	$74,667
10”	$107,332

Multi Family = $1400 per unit.

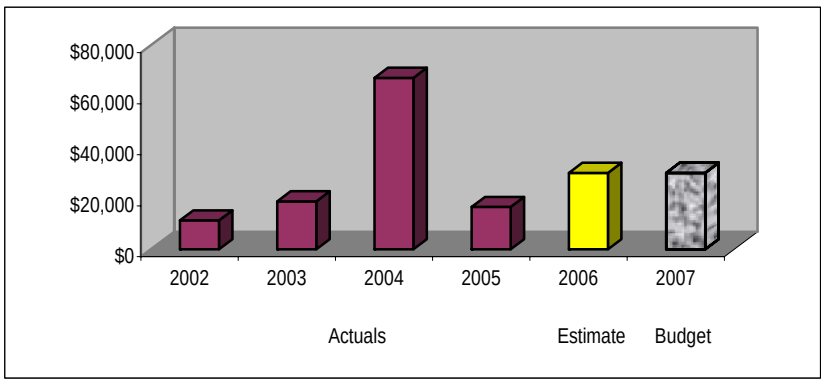
Date Last Changed: 1981
Previous Fee Schedule:

Water Meter Size	Sewer Tap Fee
3/4”	$800
1”	$1,333
1 1/2”	$2,667
2”	$4,267
3”	$8,533
4”	$13,333
6”	$26,667
8”	$42,667
10”	$61,333

Multi Family = $800 per unit.

Formula Method: Number of taps X fee.
Projection Method: 1% growth.
Comments: Average 10 new taps per year. 2001 increase due to redevelopment of City Center.

Year		Amount	% Change
2002	**Actual**	11,350	-98.25%
2003	**Actual**	18,838	65.97%
2004	**Actual**	67,177	256.60%
2005	**Actual**	16,596	-75.30%
2006	**Estimate**	30,000	80.77%
2007	**Budget**	30,000	0.00%



Revenue Item: **Connection Charges – Outside City**
Fund: Sewer
Department: Utilities
Account: 41.1607.37313
Legal Authorization: EMC 12-2-5 & 12-2-8
Description: Fee charged to users outside City limits to connect and/or discharge to the wastewater system.

Fee Schedule:

Water Meter Size	Sewer Tap Fee
3/4”	$1,400
1”	$2,333
1-1/2”	$4,667
2”	$7,467
3”	$14,932
4”	$23,332
6”	$46,667
8”	$74,667
10”	$107,332

Multi Family = $1400 per unit.

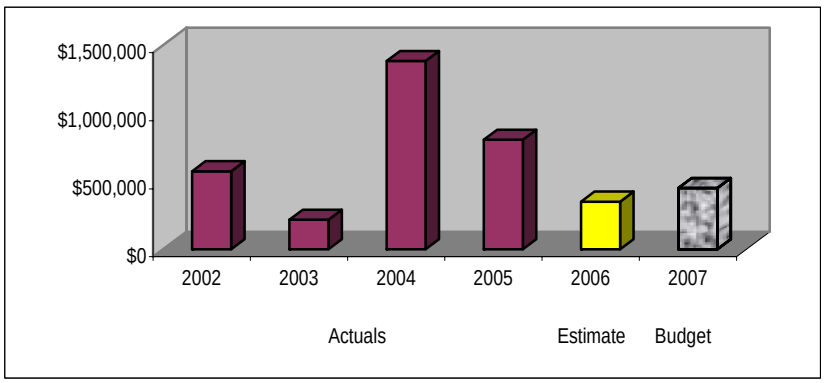
Date Last Changed: 1981
Previous Fee Schedule:

Water Meter Size	Sewer Tap Fee
3/4”	$ 800
1”	$1,333
1-1/2”	$2,667
2”	$4,267
3”	$8,533
4”	$13,333
6”	$26,667
8”	$42,667
10”	$61,333

Multi Family = $800 per unit.

Formula Method: Number of taps X fee.
Projection Method: 1% growth.
Comments: 270 new accounts per year.

Year		Amount	% Change
2002	**Actual**	574,108	-29.80%
2003	**Actual**	217,990	-62.03%
2004	**Actual**	1,382,933	534.40%
2005	**Actual**	804,702	-41.81%
2006	**Estimate**	350,000	-56.51%
2007	**Budget**	450,000	28.57%



Revenue Item: Connection Surcharge

Fund: Sewer
Department: Utilities
Account: 41.1607.37314
Legal Authorization: EMC 12-2-8

Description: Surcharge of sewer tap fee to fund Northeast Englewood Relief Sewer System infrastructure.

Fee Schedule:

Water Meter Size	Sewer Tap Fee
3/4”	$500
1”	$833
1-1/2”	$1,667
2”	$2,667
3”	$5,333
4”	$8,333
6”	$16,667
8”	$26,667
10”	$38,333

Multi Family = $500 per unit.

Date Last Changed: N/A

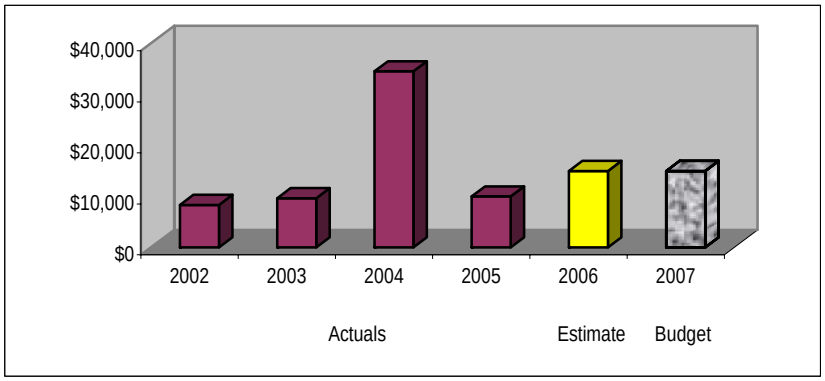
Previous Fee Schedule: No previous schedules.

Formula Method: Number of new taps in City sewer area X fee.

Projection Method: 1% growth.

Comments: 30 new accounts per year.

Year		Amount	% Change
2002	**Actual**	8,332	-96.51%
2003	**Actual**	9,666	16.01%
2004	**Actual**	34,497	256.89%
2005	**Actual**	9,999	-71.01%
2006	**Estimate**	15,000	50.02%
2007	**Budget**	15,000	0.00%



Revenue Item: Storm Water Maintenance Fees

Fund: Storm Water Drainage
Department: Utilities
Account: 42.1607.33513
Legal Authorization: EMC 12-5-4:A

Description: Fees collected from all properties for the operation, repair and maintenance of the storm water collection system.

Fee Schedule: $16.66 per year for residential, all other customer classes are billed at $0.00554 per square foot of impervious area within their property.

Date Last Changed: 2001

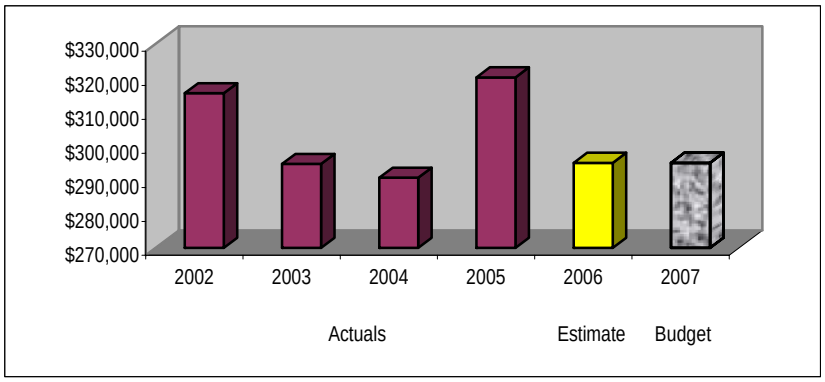
Previous Fee Schedule: $6.80 per year for residential, all other customer classes are billed at $0.00226 per square foot of impervious area within their property.

Formula Method: N/A

Projection Method: Historic revenues.

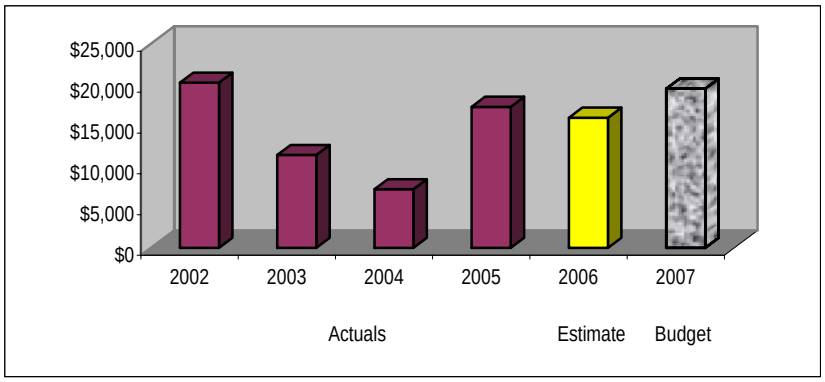
Comments:

Year		Amount	% Change
2002	**Actual**	315,454	85.06%
2003	**Actual**	294,703	-6.58%
2004	**Actual**	290,669	-1.37%
2005	**Actual**	320,131	10.14%
2006	**Estimate**	295,000	-7.85%
2007	**Budget**	295,000	0.00%



Revenue Item:	**Interest Income**
Fund:	Storm Water Drainage
Department:	Utilities
Account:	42.1607.35101
Legal Authorization:	EMC 4-1-2
Description:	Interest earned on funds available for investment.
Fee Schedule:	N/A
Date Last Changed:	N/A
Previous Fee Schedule:	N/A
Formula Method:	Estimated total interest earnings X pro rata share of this fund to total funds.
Projection Method:	Historic revenues, anticipated O&M and capital projects and dept service.
Comments:	

Year		Amount	% Change
2002	**Actual**	20,225	-25.14%
2003	**Actual**	11,389	-43.69%
2004	**Actual**	7,193	-36.84%
2005	**Actual**	17,272	140.12%
2006	**Estimate**	15,946	-7.68%
2007	**Budget**	19,500	22.29%



Revenue Item: **Green Fees**
Fund: Golf Course
Department: Recreation
Account: 43.1306.33611
Legal Authorization: Ordinance 73, Series of 2000

Description: Green fees.

Fee Schedule:

Week Day	Resident	Non-Resident	Senior / Junior Resident	
9 hole:	$ 11	$ 14	$ 9	$ 8
18 hole:	18	22	14	13
Week End	**Resident**	**Non-Resident**	**Senior/Junior Resident**	
9 hole:	$ 12	$ 15	$ 12	
18 hole:	18	25	18	

Date Last Changed: 2007
Previous Fee Schedule:

Week Day	Resident	Non-Resident	Senior / Junior Resident	
9 hole:	$ 12	$ 15	$ 10	$ 9
18 hole:	20	24	16	15
Week End	**Resident**	**Non-Resident**	**Senior/Junior Resident**	
9 hole:	$ 13	$ 16	$ 13	
18 hole:	20	27	20	

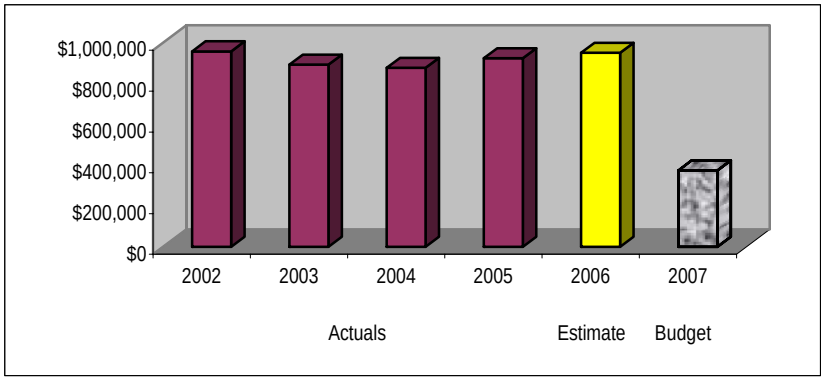
Formula Method: Type of green fee and cost of fee based on previous year's rounds of play and projected increase.

Projection Method: 5 – 10% increase bi-annually.

Comments: Revenues from Green fees are dictated by weather, playing condition of the course, and general economic conditions.

Beginning Fall 2006 the Driving Range, Par-3 Hole Course and Front 9 Hole Course will be closed due to the River Point Sheridan Development, the Back 9 Hole Course is open for play. The course will be opened in its entirety beginning Spring 2008.

Year		Amount	% Change
2002	**Actual**	957,784	4.46%
2003	**Actual**	892,151	-6.85%
2004	**Actual**	876,483	-1.76%
2005	**Actual**	923,791	5.40%
2006	**Estimate**	950,000	2.84%
2007	**Budget**	375,000	-60.53%



Revenue Item: **Par 3 Green Fees**

Fund: Golf Course
Department: Recreation
Account: 43.1306.33612
Legal Authorization: Ordinance 73, Series of 2000

Description: Par 3 green fees.

Fee Schedule: Par 3 Resident $7, Non-Resident $9, Senior/Junior $5

Date Last Changed: 2004

Previous Fee Schedule: Par 3 Resident $6, Non-Resident $8, Senior/Junior $5

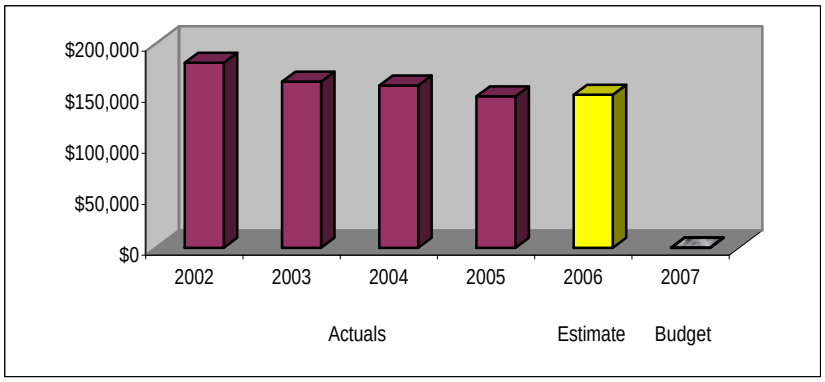
Formula Method:

Projection Method: 5 – 10% increase bi-annually.

Comments: The Par 3 will be under construction and closed until May 2008.

Beginning Fall 2006 the Driving Range, Par-3 Hole Course and Front 9 Hole Course will be closed due to the River Point Sheridan Development, the Back 9 Hole Course is open for play. The course will be opened in its entirety beginning Spring 2008.

Year		Amount	% Change
2002	**Actual**	181,384	-0.10%
2003	**Actual**	162,830	-10.23%
2004	**Actual**	159,006	-2.35%
2005	**Actual**	148,433	-6.65%
2006	**Estimate**	150,000	1.06%
2007	**Budget**	0	-100.00%



Revenue Item: **Golf Cart Rentals**

Fund: Golf Course
Department: Recreation
Account: 43.1306.33621
Legal Authorization: Ordinance 73, Series of 2000

Description: Cart Rentals

Fee Schedule:
9 hole $14
18 hole 24

Date Last Changed: 2004

Previous Fee Schedule:
9 hole $12
18 hole 22

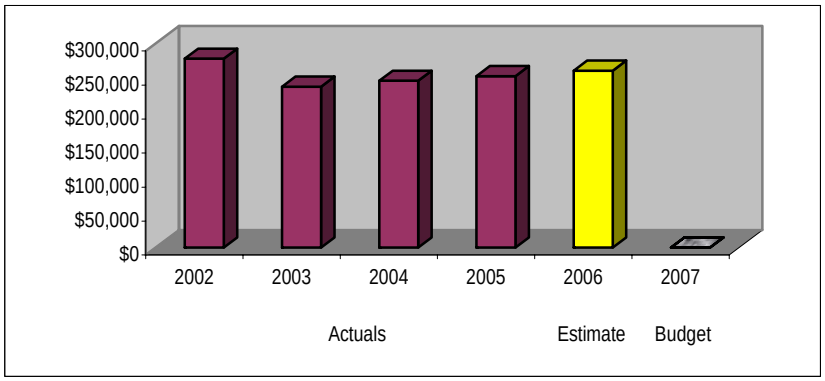
Formula Method:
Projected number of 18 hole rounds X $22
Projected number of 9 hole rounds X $12

Projection Method: 2% increase annually

Comments: Use of carts affected by weather and number of players

Beginning Fall 2006 the Driving Range, Par-3 Hole Course and Front 9 Hole Course will be closed due to the River Point Sheridan Development, the Back 9 Hole Course is open for play. The course will be opened in its entirety beginning Spring 2008.

Year		Amount	% Change
2002	**Actual**	277,623	3.51%
2003	**Actual**	236,556	-14.79%
2004	**Actual**	245,226	3.67%
2005	**Actual**	251,903	2.72%
2006	**Estimate**	260,000	3.21%
2007	**Budget**	0	-100.00%



Revenue Item: **Pro Shop-Pull Cart Rentals**

Fund: Golf Course
Department: Recreation
Account: 43.1306.33622
Legal Authorization: Ordinance 73, Series of 2000

Description: Fees for rentals of pull carts.

Fee Schedule: Cart Rentals: 9 holes - $3, Par 3 - $3, 18 holes - $5

Date Last Changed: 2006

Previous Fee Schedule: Cart Rentals: 9 holes - $2, Par 3 - $2, 18 holes - $4

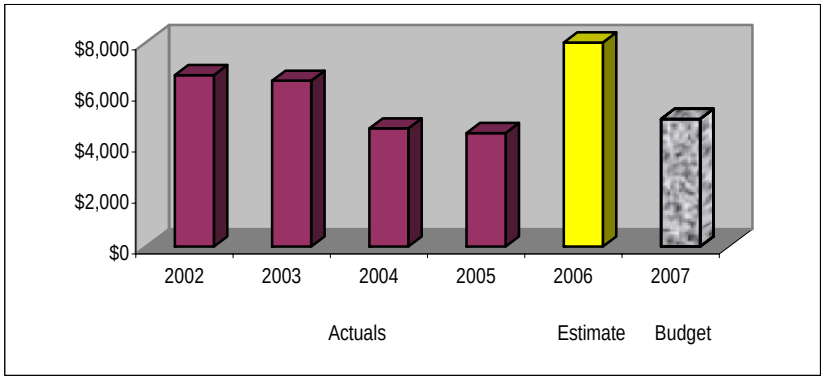
Formula Method: Number of rounds X rental.

Projection Method: Estimate based on previous years.

Comments: Until the 2001 budget year, this was combined with club rentals in account number 43130633624. The history below reflects both revenues.

Beginning Fall 2006 the Driving Range, Par-3 Hole Course and Front 9 Hole Course will be closed due to the River Point Sheridan Development, the Back 9 Hole Course is open for play. The course will be opened in its entirety beginning Spring 2008.

Year		Amount	% Change
2002	**Actual**	6,722	1.57%
2003	**Actual**	6,498	-3.33%
2004	**Actual**	4,634	-28.69%
2005	**Actual**	4,450	-3.97%
2006	**Estimate**	8,000	79.78%
2007	**Budget**	5,000	-37.50%



Revenue Item: **Pro Shop Club Rentals**

Fund: Golf Course
Department: Recreation
Account: 43.1306.33623
Legal Authorization: Ordinance 73, Series of 2000

Description: Fees for rentals of clubs.

Fee Schedule: Club Rentals: 9 holes - $10, Par 3 - $10, 18 holes - $15

Date Last Changed: 2004

Previous Fee Schedule: Club Rentals: 9 holes - $ 5, Par 3 - $ 5, 18 holes - $10

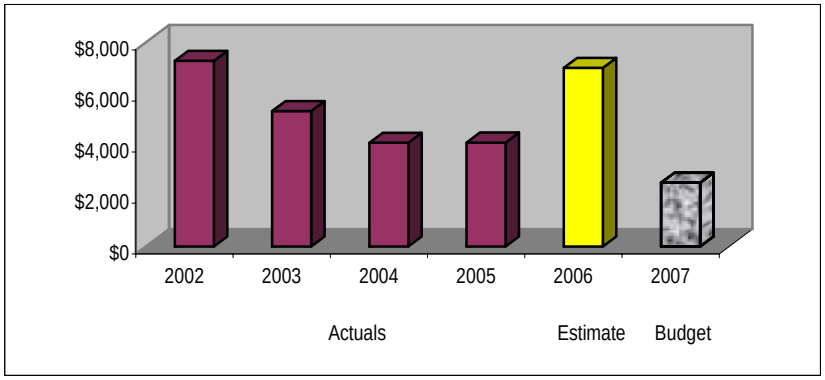
Formula Method: Number of rounds X rental.

Projection Method: Estimate based on previous years.

Comments: Until the 2001 budget year, this was combined with cart rentals in account number 120064952.

Beginning Fall 2006 the Driving Range, Par-3 Hole Course and Front 9 Hole Course will be closed due to the River Point Sheridan Development, the Back 9 Hole Course is open for play. The course will be opened in its entirety beginning Spring 2008.

Year		Amount	% Change
2002	**Actual**	7,280	-15.94%
2003	**Actual**	5,308	-27.09%
2004	**Actual**	4,070	-23.32%
2005	**Actual**	4,075	0.12%
2006	**Estimate**	7,000	71.78%
2007	**Budget**	2,500	-64.29%



Revenue Item: **Driving Range**

Fund: Golf Course
Department: Recreation
Account: 43.1306.33631
Legal Authorization: Ordinance 73, Series of 2000

Description: Golf Range fees.

Fee Schedule:

Xlarge Bucket of balls	$8
Large bucket of balls	$6
Small bucket of balls	$4

Date Last Changed: 2004

Previous Fee Schedule:

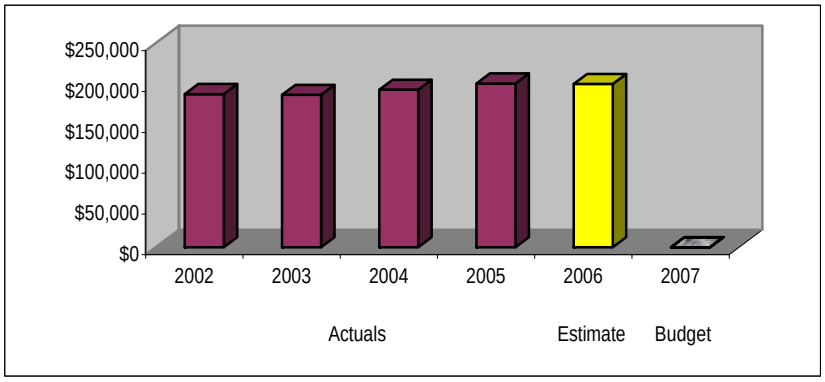
Xlarge Bucket of balls	$7
Large bucket of balls	$5
Small bucket of balls	$3

Formula Method: Number of each size bucket sold X price per bucket

Projection Method: Estimate based on previous years.

Comments: Beginning Fall 2006 the Driving Range, Par-3 Hole Course and Front 9 Hole Course will be closed due to the River Point Sheridan Development, the Back 9 Hole Course is open for play. The course will be opened in its entirety beginning Spring 2008.

Year		Amount	% Change
2002	**Actual**	187,620	-2.63%
2003	**Actual**	186,760	-0.46%
2004	**Actual**	192,995	3.34%
2005	**Actual**	200,539	3.91%
2006	**Estimate**	200,000	-0.27%
2007	**Budget**	0	-100.00%



Revenue Item: **Merchandise Sales**

Fund: Golf Course
Department: Recreation
Account: 43.1306.33641
Legal Authorization: Ordinance 73, Series of 2000

Description: Clothing, hats, balls, etc. sold in the Pro Shop.

Fee Schedule: Cost X 1.6 on most items.

Date Last Changed: N/A

Previous Fee Schedule: N/A

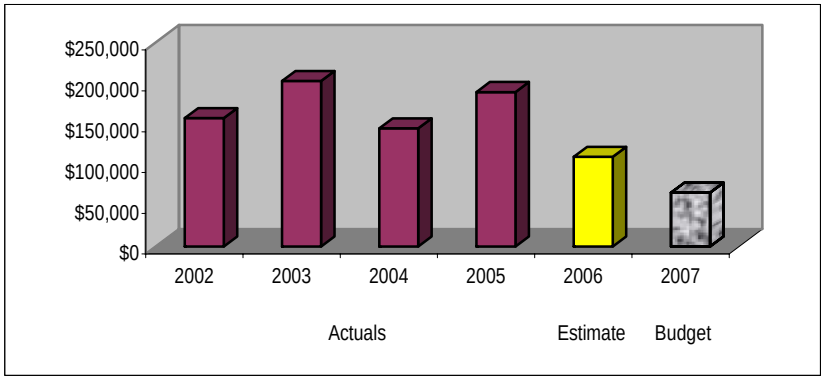
Formula Method: N/A

Projection Method: Previous sales, economy.

Comments: Many leagues and clubs have gift certificates that expire every other year. This accounts for the fluctuation in revenues.

Beginning Fall 2006 the Driving Range, Par-3 Hole Course and Front 9 Hole Course will be closed due to the River Point Sheridan Development, the Back 9 Hole Course is open for play. The course will be opened in its entirety beginning Spring 2008.

Year		Amount	% Change
2002	**Actual**	157,276	-27.24%
2003	**Actual**	202,808	28.95%
2004	**Actual**	144,874	-28.57%
2005	**Actual**	189,139	30.55%
2006	**Estimate**	110,000	-41.84%
2007	**Budget**	66,000	-40.00%



Revenue Item: **Food Concession**

Fund: Golf Course
Department: Recreation
Account: 43.1306.33651
Legal Authorization: Contract

Description: Concession Sales; Bar and Restaurant

Fee Schedule: $36,000 rental per year.

Date Last Changed: October, 2004

Previous Fee Schedule: $30,000 rental per year or 8% of gross sales, whichever is greater.

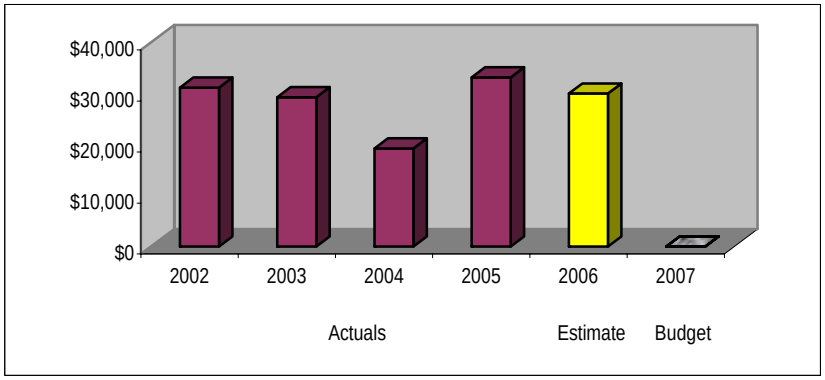
Formula Method: Rental based on comparable restaurant and bar facilities of similar size within service area.

Projection Method: 2% every contract.

Comments: Due to construction, no rent will be charged to the restaurant until May 2008.

Beginning Fall 2006 the Driving Range, Par-3 Hole Course and Front 9 Hole Course will be closed due to the River Point Sheridan Development, the Back 9 Hole Course is open for play. The course will be opened in its entirety beginning Spring 2008.

Year		Amount	% Change
2002	**Actual**	31,166	2.23%
2003	**Actual**	29,267	-6.09%
2004	**Actual**	19,260	-34.19%
2005	**Actual**	33,150	72.12%
2006	**Estimate**	30,000	-9.50%
2007	**Budget**	0	-100.00%



Revenue Item: **Golf Course Annual Passes**

Fund: Golf Course
Department: Recreation
Account: 43.1306.33661
Legal Authorization: Ordinance 73, Series of 2000

Description: Annual passes (available only to residents of Englewood, Sheridan and grandfathered non-residents.)

Fee Schedule: Five Day Play M-F Only $400, Seniors $325, Seven Day Play $600.
Token Fee $1 par 3 course, $2 per nine holes, $4 per 18 holes.

Date Last Changed: 2004

Previous Fee Schedule: Five Day Play M-F Only $325, Seniors $300, Seven Day Play $500.
Token Fee $1 per three holes, $2 per nine holes, $4 per 18 holes.

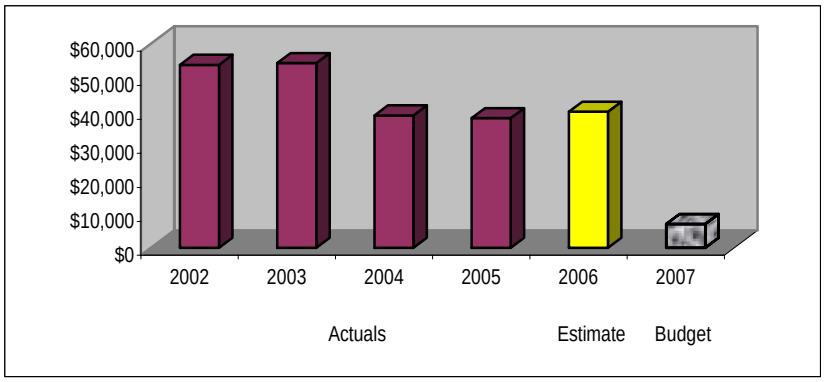
Formula Method Various passes X fee.

Projection Method: 1% increase yearly

Comments: Approximately 100 passes issued per year. As of 1/1/04, no new Seven Day passes will be issued except to those grandfathered.
Due to construction, annual pass expiration dates will be extended until May 2008.

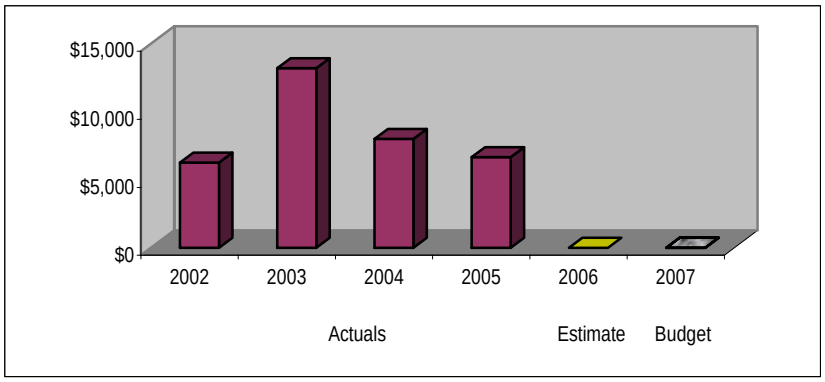
Beginning Fall 2006 the Driving Range, Par-3 Hole Course and Front 9 Hole Course will be closed due to the River Point Sheridan Development, the Back 9 Hole Course is open for play. The course will be opened in its entirety beginning Spring 2008.

Year		Amount	% Change
2002	**Actual**	53,760	-35.93%
2003	**Actual**	54,317	1.04%
2004	**Actual**	38,913	-28.36%
2005	**Actual**	38,136	-2.00%
2006	**Estimate**	40,000	4.89%
2007	**Budget**	7,000	-82.50%



Revenue Item:	**Learning Center Station Rental**
Fund:	Golf Course
Department:	Recreation
Account:	43.1306.33671
Legal Authorization:	Ordinance 50, Series of 2002
Description:	Facility lease
Fee Schedule:	$866.63 per month
Date Last Changed:	2004
Previous Fee Schedule:	$1,250 per month
Formula Method:	Monthly lease payment X number of months
Projection Method:	N/A
Comments:	The Learning Center is closed until further notice. Beginning Fall 2006 the Driving Range, Par-3 Hole Course and Front 9 Hole Course will be closed due to the River Point Sheridan Development, the Back 9 Hole Course is open for play. The course will be opened in its entirety beginning Spring 2008.

Year		Amount	% Change
2002	**Actual**	6,267	19.28%
2003	**Actual**	13,200	110.63%
2004	**Actual**	8,000	-39.39%
2005	**Actual**	6,667	-16.66%
2006	**Estimate**	0	-100.00%
2007	**Budget**	0	NA



Revenue Item: **Learning Center Instructor Use Fee**

Fund: Golf Course
Department: Recreation
Account: 43.1306.33672
Legal Authorization: Ordinance 73, Series of 2000

Description: Fee for instructors using golf course, range, etc.

Fee Schedule: $1,300 per year per instructor.

Date Last Changed: 2000

Previous Fee Schedule: $1,100 per year per instructor.

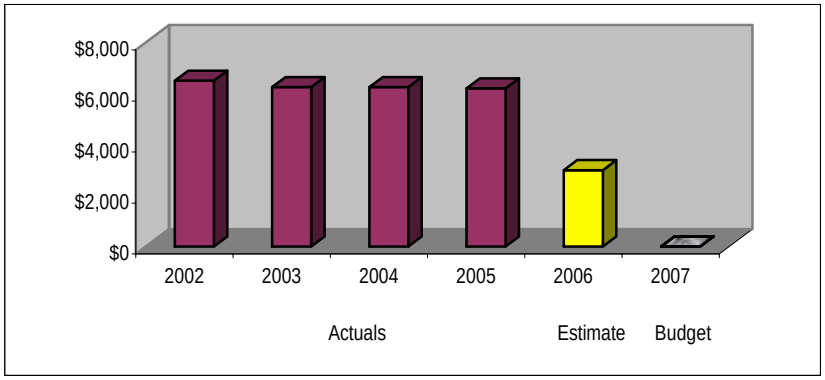
Formula Method: Number of instructors X fee.

Projection Method:

Comments: Due to construction, the instructors will be working only with the junior golf programs.

Beginning Fall 2006 the Driving Range, Par-3 Hole Course and Front 9 Hole Course will be closed due to the River Point Sheridan Development, the Back 9 Hole Course is open for play. The course will be opened in its entirety beginning Spring 2008.

Year		Amount	% Change
2002	**Actual**	6,500	-3.70%
2003	**Actual**	6,250	-3.85%
2004	**Actual**	6,250	0.00%
2005	**Actual**	6,200	-0.80%
2006	**Estimate**	3,000	-51.61%
2007	**Budget**	0	-100.00%



Revenue Item: **Golf Tournaments**

Fund: Golf Course
Department: Recreation
Account: 43.1306.33681
Legal Authorization: Ordinance 73, Series of 2000

Description: Fees charged to tournament participants

Fee Schedule:

	Weekends	Weekdays
Green fees	$27	$24
Cart fees	12	12
Merchandise	8	7
Juniors	2	2

Date Last Changed: 2005

Previous Fee Schedule:

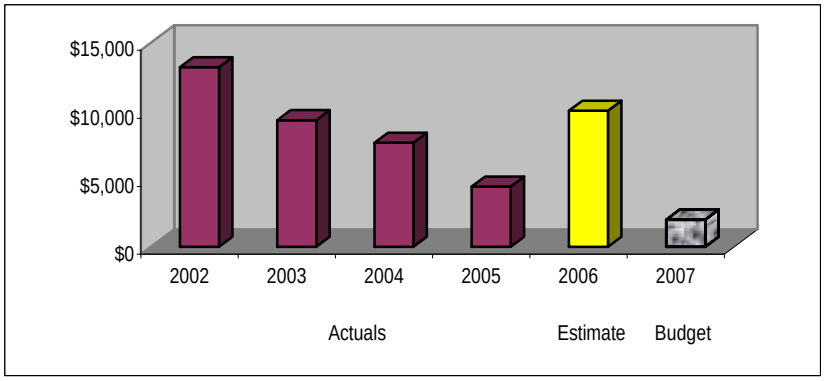
	Weekends	Weekdays
Green fees	$27	$24
Cart fees	12	12
Tournament fees	5	2
Merchandise	9	9
Juniors	2	2

Formula Method: Estimate based on previous years.

Projection Method:
Comments: Tournaments are unpredictable due to inclement weather, but are actively pursued due to guaranteed revenue.

Beginning Fall 2006 the Driving Range, Par-3 Hole Course and Front 9 Hole Course will be closed due to the River Point Sheridan Development, the Back 9 Hole Course is open for play. The course will be opened in its entirety beginning Spring 2008.

Year		Amount	% Change
2002	**Actual**	13,201	-0.23%
2003	**Actual**	9,308	-29.49%
2004	**Actual**	7,650	-17.81%
2005	**Actual**	4,436	-42.01%
2006	**Estimate**	10,000	125.43%
2007	**Budget**	2,000	-80.00%



Revenue Item: **Golf Leagues**

Fund: Golf Course
Department: Recreation
Account: 43.1306.33682
Legal Authorization: Ordinance 73, Series of 2000

Description: Fees charged to League Participants

Fee Schedule: $10 or $20 per person per league. Some leagues do not pay fees.

Date Last Changed: 2000

Previous Fee Schedule: $20 per person.

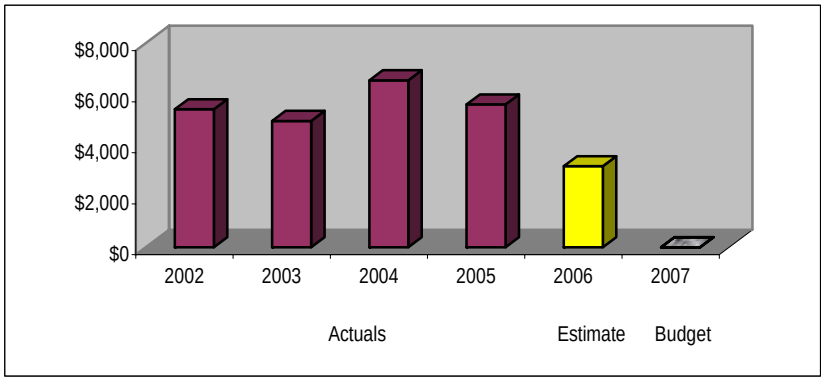
Formula Method: N/A

Projection Method: Estimate based on previous years.

Comments: League play is not actively pursued. Regular green fee play produces more revenue. Additional fee charged to participants justifies a guaranteed tee-time each week of play.

Beginning Fall 2006 the Driving Range, Par-3 Hole Course and Front 9 Hole Course will be closed due to the River Point Sheridan Development, the Back 9 Hole Course is open for play. The course will be opened in its entirety beginning Spring 2008.

Year		Amount	% Change
2002	**Actual**	5,410	-3.57%
2003	**Actual**	4,950	-8.50%
2004	**Actual**	6,545	32.22%
2005	**Actual**	5,598	-14.47%
2006	**Estimate**	3,180	-43.19%
2007	**Budget**	0	-100.00%



Revenue Item: **Junior Golf Program**

Fund: Golf Course
Department: Recreation
Account: 43.1306.33683
Legal Authorization: Ordinance 73, Series of 2000

Description: Fee for golf program for juniors aged 5 through 17.

Fee Schedule: Resident - $44, Non-Resident - $49

Date Last Changed: 2005

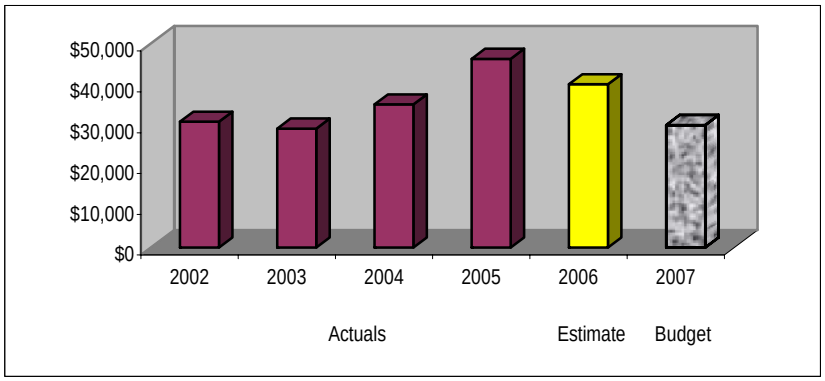
Previous Fee Schedule: Resident - $43, Non-Resident - $48

Formula Method: Number of students X fee.

Projection Method: Estimate based on previous years.

Comments: Beginning Fall 2006 the Driving Range, Par-3 Hole Course and Front 9 Hole Course will be closed due to the River Point Sheridan Development, the Back 9 Hole Course is open for play. The course will be opened in its entirety beginning Spring 2008.

Year		Amount	% Change
2002	**Actual**	30,849	44.77%
2003	**Actual**	29,143	-5.53%
2004	**Actual**	35,066	20.32%
2005	**Actual**	46,229	31.83%
2006	**Estimate**	40,000	-13.47%
2007	**Budget**	30,000	-25.00%



Revenue Item: **Golf Lessons – Malley & Recreation**

Fund: Golf Course
Department: Recreation
Account: 43.1306.33684
Legal Authorization: Ordinance 73, Series of 2000

Description: Fee charged for group lessons.

Fee Schedule: Residents $46 / Student, Non-Residents $56 / Student

Date Last Changed: N/A

Previous Fee Schedule: N/A

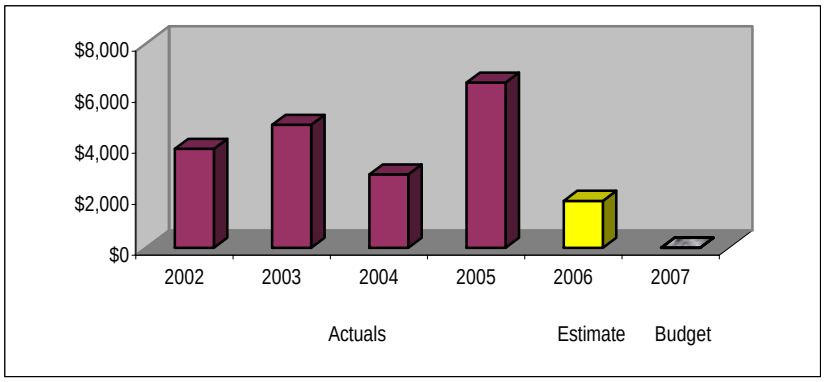
Formula Method: N/A

Projection Method: Estimate based on previous years.

Comments: Due to construction, no golf lessons will be given until May 2008.

Beginning Fall 2006 the Driving Range, Par-3 Hole Course and Front 9 Hole Course will be closed due to the River Point Sheridan Development, the Back 9 Hole Course is open for play. The course will be opened in its entirety beginning Spring 2008.

Year		Amount	% Change
2002	**Actual**	3,882	20.48%
2003	**Actual**	4,823	24.24%
2004	**Actual**	2,877	-40.35%
2005	**Actual**	6,473	124.99%
2006	**Estimate**	1,845	-71.50%
2007	**Budget**	0	-100.00%



Revenue Item: **Interest Income**

Fund: Golf Course
Department: Finance & Administrative Services
Account: 43.1306.35101 and 43.1306.35112
Legal Authorization: EMC 4-1-2

Description: Interest earned on funds available for investment.

Fee Schedule: N/A

Date Last Changed: N/A

Previous Fee Schedule: N/A

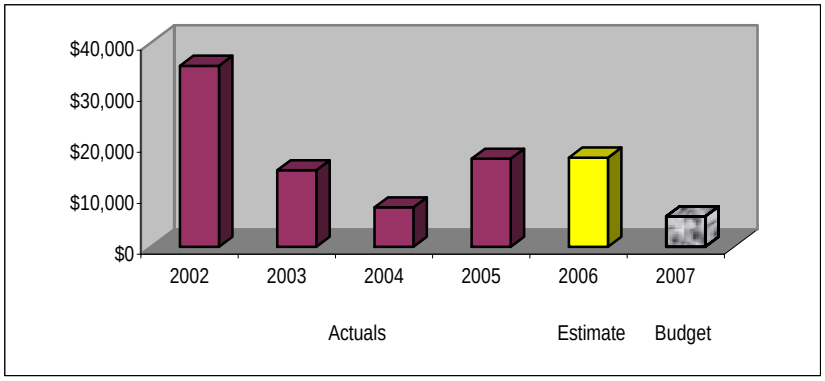
Formula Method: Estimated funds available X estimated average interest rate X estimated pro rata share of total fund.

Projection Method:

Comments: Results depend on current interest rate and the amount of funds available to invest.

Beginning Fall 2006 the Driving Range, Par-3 Hole Course and Front 9 Hole Course will be closed due to the River Point Sheridan Development, the Back 9 Hole Course is open for play. The course will be opened in its entirety beginning Spring 2008.

Year		Amount	% Change
2002	**Actual**	35,473	-50.79%
2003	**Actual**	15,010	-57.69%
2004	**Actual**	7,733	-48.48%
2005	**Actual**	17,275	123.39%
2006	**Estimate**	17,500	1.30%
2007	**Budget**	6,000	-65.71%



Revenue Item: **Miscellaneous Revenue**

Fund: Golf Course
Department: Recreation
Account: 43.1306.36301
Legal Authorization: Policy

Description: Monthly Vendor Fee from State Sales Tax Return and other Unanticipated Revenue

Fee Schedule: N/A

Date Last Changed: N/A

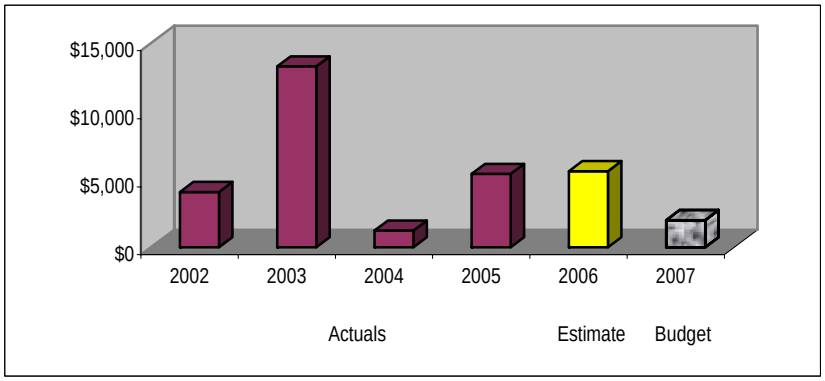
Previous Fee Schedule: N/A

Formula Method: Estimated based on past performance

Projection Method:

Comments:

Year		Amount	% Change
2002	**Actual**	4,064	208.11%
2003	**Actual**	13,290	227.02%
2004	**Actual**	1,239	-90.68%
2005	**Actual**	5,391	335.11%
2006	**Estimate**	5,600	3.88%
2007	**Budget**	2,000	-64.29%



Revenue Item: **Sidewalk/Curb Concrete Maintenance Fee**

Fund: Concrete Utility
Department: Public Works
Account: 44.1006.33357
Legal Authorization: EMC 12-8-6-C

Description: Fee for the repair, installation and maintenance of public concrete walks and curbs.

Fee Schedule: .078 per square foot per year.

Date Last Changed: N/A

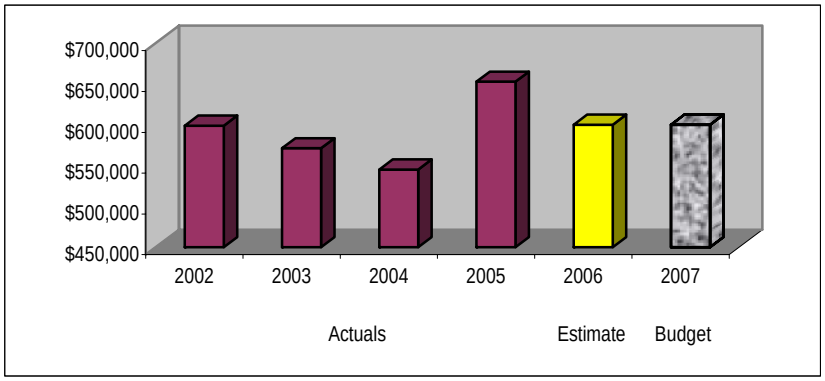
Previous Fee Schedule: N/A

Formula Method: Number of square feet of applicable concrete X fee.

Projection Method: Estimate based on previous participation.

Comments: Established in May, 1997. Billings began in August, 1997. This utility allows property owners the option of participating in the fund instead of having to cover the costs of curb and gutter replacement in a single year.

Year		Amount	% Change
2002	**Actual**	598,836	12.33%
2003	**Actual**	571,287	-4.60%
2004	**Actual**	545,221	-4.56%
2005	**Actual**	652,660	19.71%
2006	**Estimate**	600,000	-8.07%
2007	**Budget**	600,000	0.00%



Revenue Item: **Interest Income**

Fund: Concrete Utility
Department: Finance & Administrative Services
Account: 44.1006.35101
Legal Authorization: EMC 4-1-2

Description: Interest earned on funds available for investment.

Fee Schedule: N/A

Date Last Changed: N/A

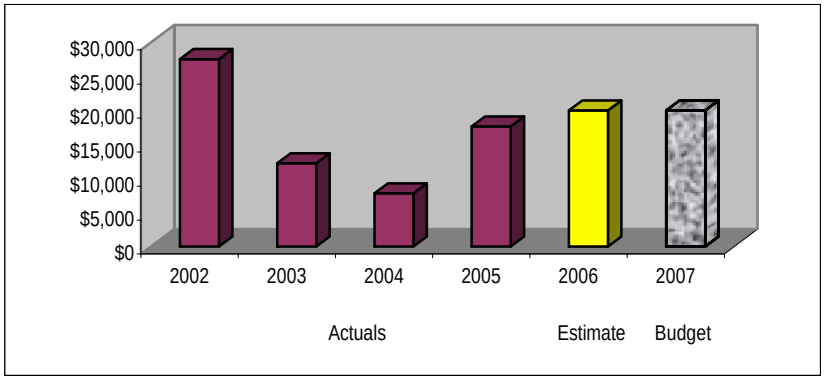
Previous Fee Schedule: N/A

Formula Method: Estimated total interest earnings X pro rata share of this fund to total funds.

Projection Method:

Comments:

Year		Amount	% Change
2002	**Actual**	27,560	-56.37%
2003	**Actual**	12,260	-55.52%
2004	**Actual**	7,828	-36.15%
2005	**Actual**	17,645	125.41%
2006	**Estimate**	20,000	13.35%
2007	**Budget**	20,000	0.00%



Revenue Item: **Arapahoe County Community Development Block Grant**

Fund: Housing Rehabilitation
Department: Finance & Administrative Services
Account: 45.0803.32512

Legal Authorization: EMC 4-3-13

Description: This fund shall be used to provide for housing rehabilitation activities in the City of Englewood, Colorado.

Fee Schedule: N/A

Date Last Changed: N/A

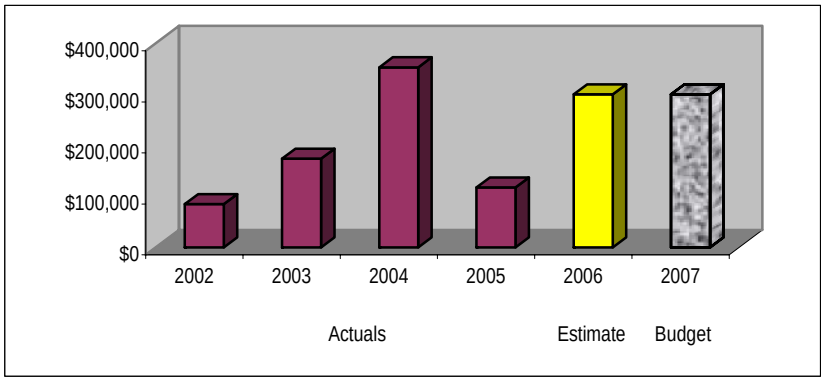
Previous Fee Schedule: N/A

Formula Method: Federal Operating Grant passed through by Arapahoe County

Projection Method:

Comments:

Year		Amount	% Change
2002	**Actual**	85,159	-55.05%
2003	**Actual**	173,883	104.19%
2004	**Actual**	352,902	102.95%
2005	**Actual**	117,478	-66.71%
2006	**Estimate**	300,000	155.37%
2007	**Budget**	300,000	0.00%



Revenue Item: **Interest Income**

Fund: Housing Rehabilitation
Department: Finance & Administrative Services
Account: 45.0803.35101 and 46.0803.35101

Legal Authorization: EMC 4-1-2

Description: Interest earned on funds available for investment.

Fee Schedule: N/A

Date Last Changed: N/A

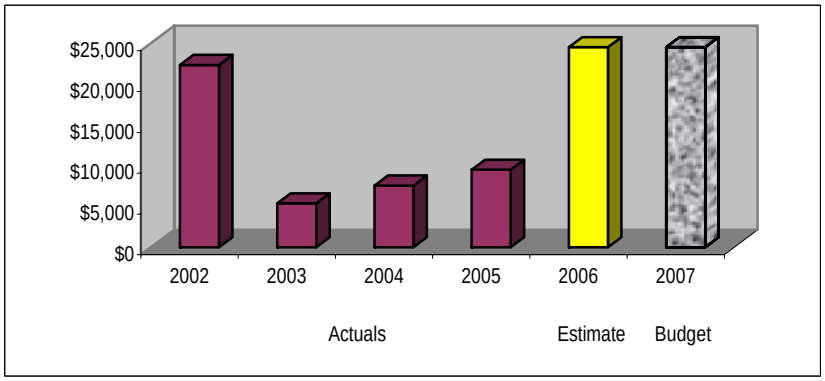
Previous Fee Schedule: N/A

Formula Method: Estimated total interest earnings X pro rata share of this fund to total funds.

Projection Method:

Comments:

Year		Amount	% Change
2002	**Actual**	22,322	-53.43%
2003	**Actual**	5,393	-75.84%
2004	**Actual**	7,567	40.31%
2005	**Actual**	9,512	25.70%
2006	**Estimate**	24,500	157.57%
2007	**Budget**	24,500	0.00%



Revenue Item: **Interest on Rehabilitation Loans**

Fund: Housing Rehabilitation
Department: Community Development
Account: 46.0803.35301, 46.0803.35301, 46.0803.35302, and 46.0803.35302
Legal Authorization: Ordinance 26, Series of 1999

Description: Interest on loans to citizens for rehabilitation of existing housing.

Fee Schedule: Varies from 0% to 7.75% depending on income.

Date Last Changed: N/A

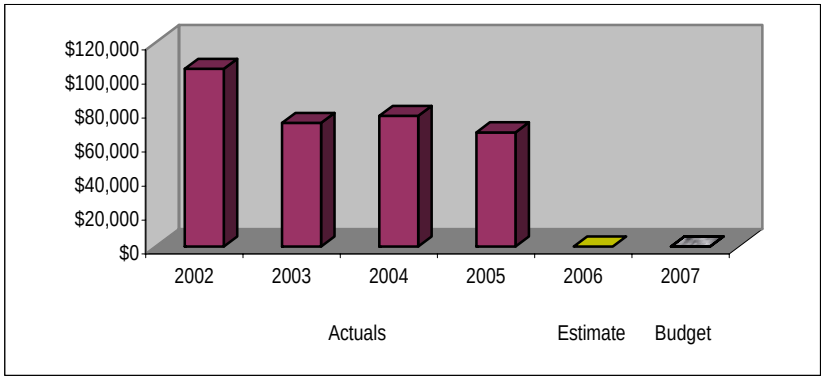
Previous Fee Schedule: N/A

Formula Method: Number of loans X interest rate.

Projection Method: N/A

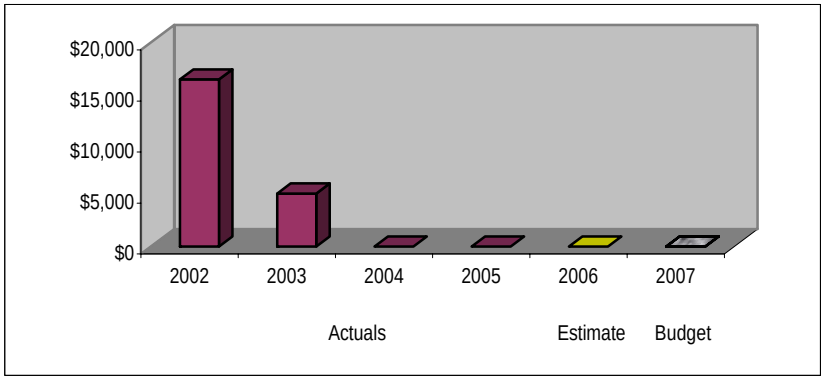
Comments:

Year		Amount	% Change
2002	**Actual**	104,439	-11.20%
2003	**Actual**	72,654	-30.43%
2004	**Actual**	76,844	5.77%
2005	**Actual**	67,162	-12.60%
2006	**Estimate**	0	-100.00%
2007	**Budget**	0	NA



Revenue Item:	**Rental Income**
Fund:	Housing Rehabilitation
Department:	Community Development
Account:	46.0803.36101
Legal Authorization:	Ordinance 57, Series of 2002
Description:	Rental of city owned residential property
Fee Schedule:	$3,125 per month.
Date Last Changed:	2002
Previous Fee Schedule:	N/A
Formula Method:	Fee X estimated number of months rented.
Projection Method:	N/A
Comments:	Rental unit sold in 2003.

Year		Amount	% Change
2002	**Actual**	16,370	-32.01%
2003	**Actual**	5,200	-68.23%
2004	**Actual**	0	-100.00%
2005	**Actual**	0	0.00%
2006	**Estimate**	0	0.00%
2007	**Budget**	0	0.00%



Internal Service Funds

Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City on a cost-reimbursement basis.

Central Services Fund – Accounts for the financing of printing services and for maintaining an inventory of frequently used or essential office supplies provided by Central Services to other departments of the City on a cost reimbursement basis.

ServiCenter Fund – Accounts for the financing of automotive repairs and services provided by the ServiCenter to other departments of the City, or to other governmental units, on a cost reimbursement basis.

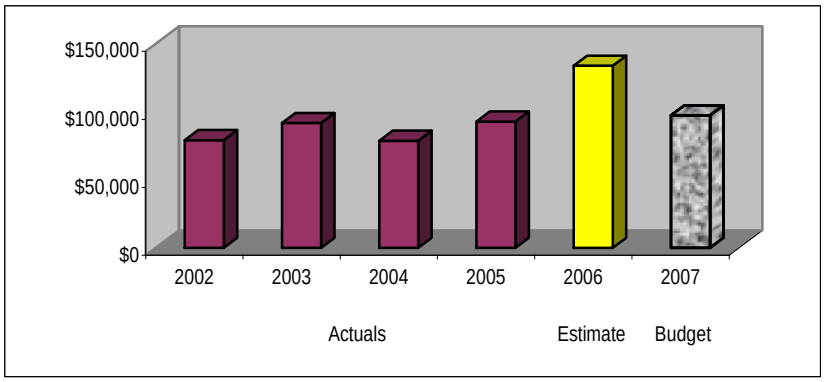
Capital Equipment Replacement Fund – Accounts for the accumulation of funds for the scheduled replacement of City-owned equipment and vehicles.

Employee Benefits Fund – Accounts for the administration of providing City employee benefit programs: medical, dental, life, and disability insurance.

Risk Management Fund – Accounts for the administration of maintaining property and liability and workers' compensation insurance.

Revenue Item:	**Postage Charges**
Fund:	Central Services
Department:	Finance & Administrative Services
Account:	60.0606.39501
Legal Authorization:	Policy
Description:	Departmental charges for postage.
Fee Schedule:	Cost + 65%
Date Last Changed:	1996
Previous Fee Schedule:	Cost + 30%
Formula Method:	N/A
Projection Method:	Estimate based on previous usage.
Comments:	

Year		Amount	% Change
2002	**Actual**	79,207	-1.94%
2003	**Actual**	91,846	15.96%
2004	**Actual**	78,791	-14.21%
2005	**Actual**	92,827	17.81%
2006	**Estimate**	133,851	44.19%
2007	**Budget**	97,500	-27.16%



Revenue Item: Interest Income

Fund: Central Services Fund
Department: Finance & Administrative Services
Account: 60.0607.35101
Legal Authorization: EMC 4-1-2

Description: Interest earned on funds available for investment.

Fee Schedule: N/A

Date Last Changed: N/A

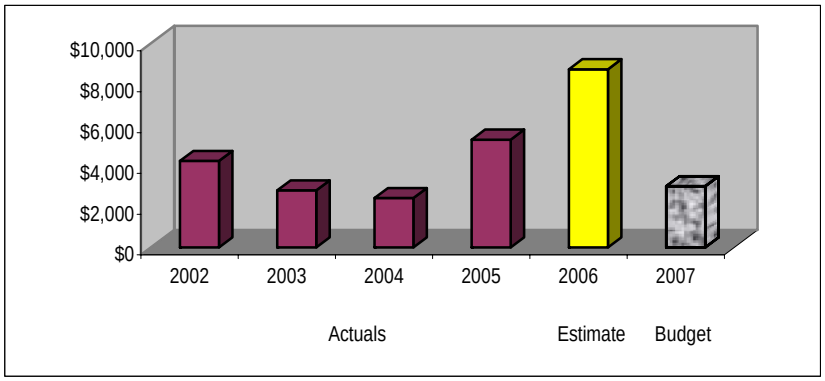
Previous Fee Schedule: N/A

Formula Method: Estimated funds available X estimated average interest rate X estimated pro rata share of total fund.

Projection Method: N/A

Comments:

Year		Amount	% Change
2002	**Actual**	4,243	-47.93%
2003	**Actual**	2,795	-34.13%
2004	**Actual**	2,420	-13.42%
2005	**Actual**	5,285	118.39%
2006	**Estimate**	8,725	65.09%
2007	**Budget**	3,000	-65.62%



Revenue Item: Printing

Fund: Central Services
Department: Finance & Administrative Services
Account: 60.0607.39502
Legal Authorization: Policy

Description: Charges for departmental printing.

Fee Schedule: Cost varies with job.

Date Last Changed: N/A

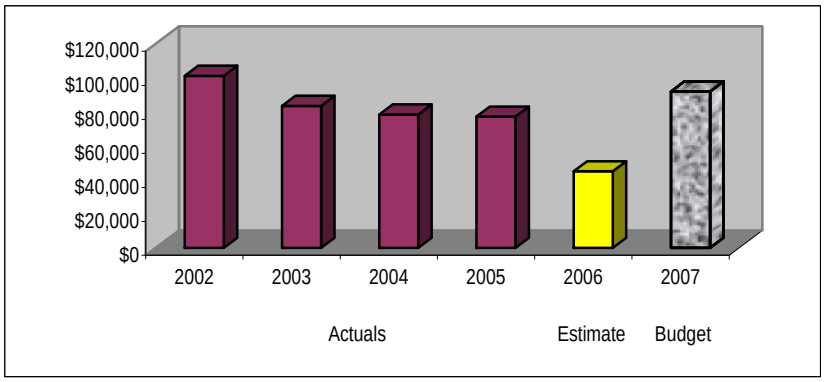
Previous Fee Schedule: N/A

Formula Method: Number of jobs X estimated costs = revenue

Projection Method: Estimate based on previous usage.

Comments:

Year		Amount	% Change
2002	**Actual**	101,133	-2.17%
2003	**Actual**	83,507	-17.43%
2004	**Actual**	78,386	-6.13%
2005	**Actual**	77,168	-1.55%
2006	**Estimate**	45,087	-41.57%
2007	**Budget**	92,000	104.05%



Revenue Item: Copier & Printer Charges

Fund: Central Services
Department: Finance & Administrative Services
Account: 60.0608.39503
Legal Authorization: Policy

Description: Departmental copier charges.

Fee Schedule: Copiers: .06 per copy Black & White
.45 per copy Color
Printers: .08 per copy Black & White
.45 per copy Color

Date Last Changed: 2007

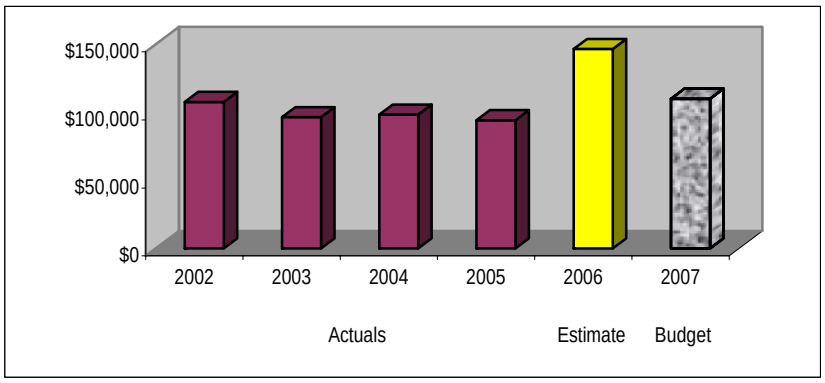
Previous Fee Schedule: .0675 per copy

Formula Method: Fee X number of copies

Projection Method: Estimate based on previous usage.

Comments:

Year		Amount	% Change
2002	**Actual**	107,696	-2.14%
2003	**Actual**	96,454	-10.44%
2004	**Actual**	98,327	1.94%
2005	**Actual**	94,323	-4.07%
2006	**Estimate**	146,560	55.38%
2007	**Budget**	110,000	-24.95%



Revenue Item: Office Supplies

Fund: Central Services
Department: Finance & Administrative Services
Account: 60.0609.39504
Legal Authorization: Policy

Description: Charges for office supplies from print shop supply.

Fee Schedule: Cost

Date Last Changed: N/A

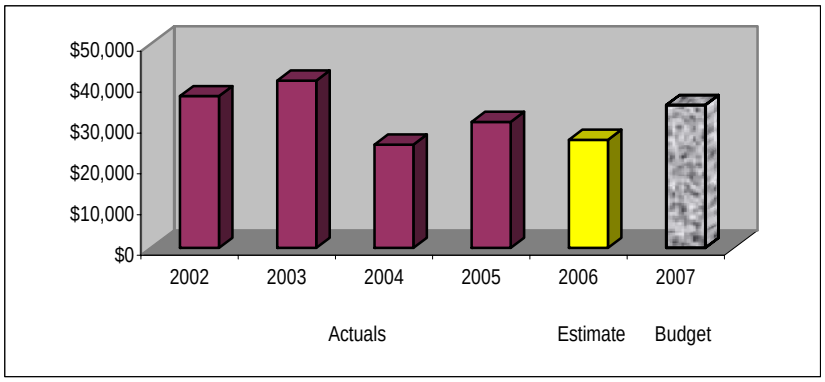
Previous Fee Schedule: N/A

Formula Method: N/A

Projection Method: Estimate based on previous usage.

Comments: The print shop maintains a stock of letterhead, envelopes and printer supplies.

Year		Amount	% Change
2002	**Actual**	37,196	30.19%
2003	**Actual**	40,985	10.19%
2004	**Actual**	25,305	-38.26%
2005	**Actual**	30,862	21.96%
2006	**Estimate**	26,475	-14.21%
2007	**Budget**	35,000	32.20%



Revenue Item: Auto Removal / Impound Fees

Fund: ServiCenter
Department: Public Works
Account: 61.1007.33253
Legal Authorization: EMC 11-1A-5

Description: Towing & storage of abandoned vehicles.

Fee Schedule: $55.00 towing fee and $5.00/day storage

Date Last Changed: N/A

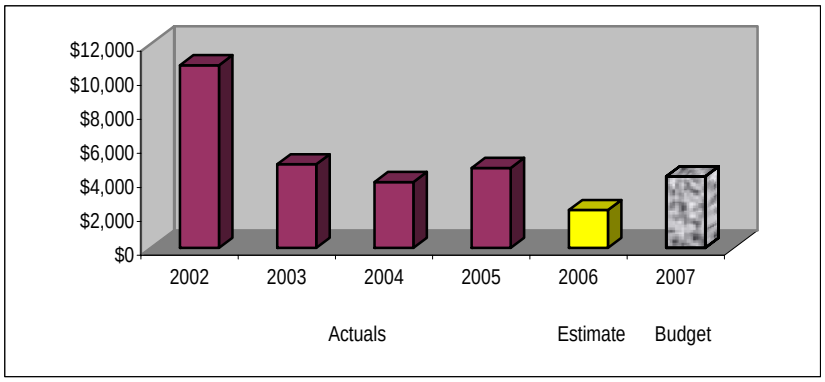
Previous Fee Schedule: $50.00 towing fee and $5.00/day storage

Formula Method: Estimate based on current year history.

Projection Method: N/A

Comments: Reduction in 2004 due to outsourcing of abandoned vehicle towing.

Year		Amount	% Change
2002	**Actual**	10,740	-42.04%
2003	**Actual**	4,915	-54.24%
2004	**Actual**	3,880	-21.06%
2005	**Actual**	4,705	21.26%
2006	**Estimate**	2,235	-52.50%
2007	**Budget**	4,200	87.92%



Revenue Item: Abandoned Vehicle Sales

Fund: ServiCenter
Department: Finance & Administrative Services
Account: 61.1007.36303
Legal Authorization: EMC 11-1A-4

Description: Proceeds of auction sales of abandoned vehicles.

Fee Schedule: Items are auctioned. Price is determined on bid price.

Date Last Changed: N/A

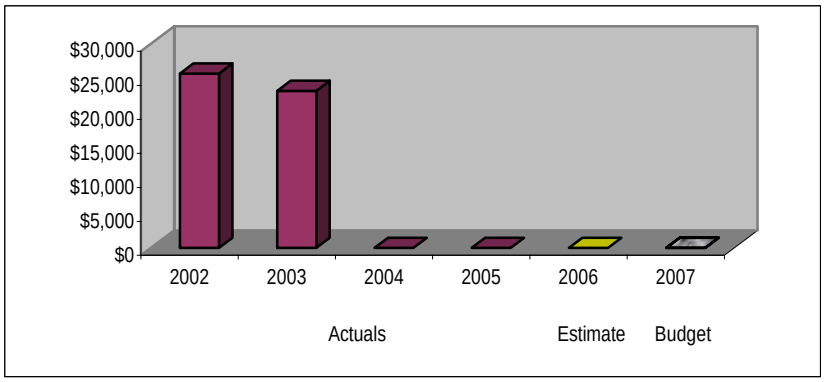
Previous Fee Schedule: N/A

Formula Method N/A

Projection Method: Estimate based on prior revenues.

Comments: Reduction in 2004 due to outsourcing of abandoned vehicle sales.

Year		Amount	% Change
2002	**Actual**	25,627	-61.84%
2003	**Actual**	23,083	-9.93%
2004	**Actual**	0	-100.00%
2005	**Actual**	0	NA
2006	**Estimate**	0	NA
2007	**Budget**	0	NA



Revenue Item: Vehicle Maintenance

Fund: ServiCenter
Department: Public Works
Account: 61.1007.39101
Legal Authorization: Policy

Description: Interdepartmental charges for scheduled maintenance of vehicles.

Fee Schedule: Based on the type and number of vehicles. A list of charges is maintained by the Operations Manager.

Date Last Changed: Fees are reviewed annually.

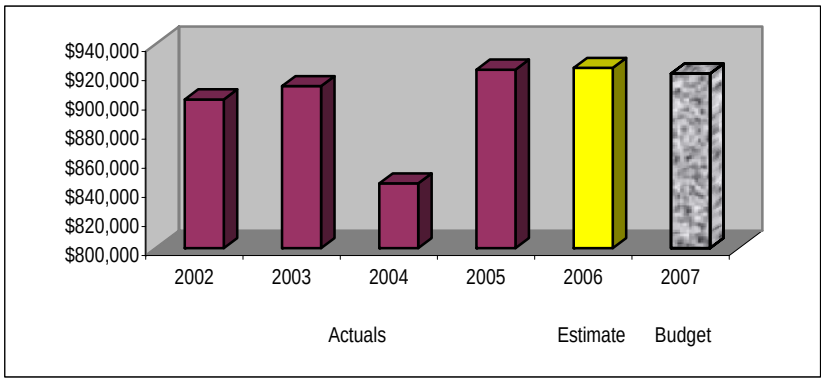
Previous Fee Schedule: 2000

Formula Method: Vehicles X rate = revenue

Projection Method: Estimate based on prior experience.

Comments: New acquisitions are required to be placed in this program until their scheduled replacement.

Year		Amount	% Change
2002	**Actual**	901,974	2.03%
2003	**Actual**	911,160	1.02%
2004	**Actual**	844,456	-7.32%
2005	**Actual**	922,427	9.23%
2006	**Estimate**	923,628	0.13%
2007	**Budget**	919,734	-0.42%



Revenue Item: Garage Services

Fund: ServiCenter
Department: Public Works
Account: 61.1007.39111
Legal Authorization: Policy

Description: Fees charged for non-scheduled maintenance and repair, and on older vehicles no longer in the scheduled maintenance program.

Fee Schedule: Per hour rate determined by type and age of vehicle.

Date Last Changed: Reviewed annually. A list of rates is maintained by the Operations Manager.

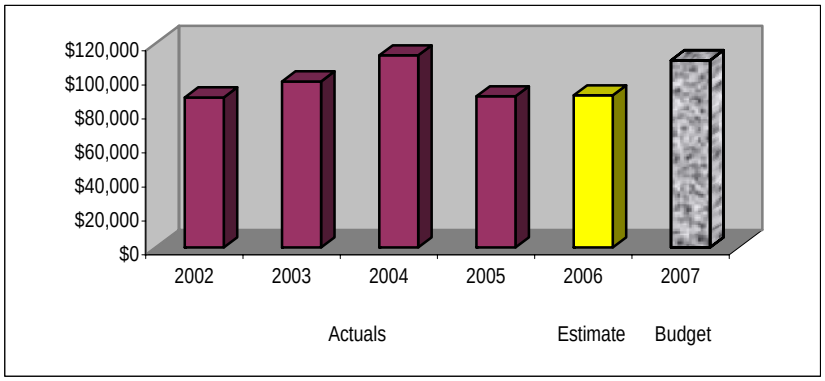
Previous Fee Schedule: 2000

Formula Method: N/A

Projection Method: Estimate based on prior experience.

Comments:

Year		Amount	% Change
2002	**Actual**	88,188	-39.05%
2003	**Actual**	97,616	10.69%
2004	**Actual**	112,900	15.66%
2005	**Actual**	88,879	-21.28%
2006	**Estimate**	89,381	0.56%
2007	**Budget**	110,000	23.07%



Revenue Item: Welder's Shop

Fund: ServiCenter
Department: Public Works
Account: 61.1007.39112
Legal Authorization: Policy

Description: Charge for materials on requested fabrications.

Fee Schedule: N/A

Date Last Changed: N/A

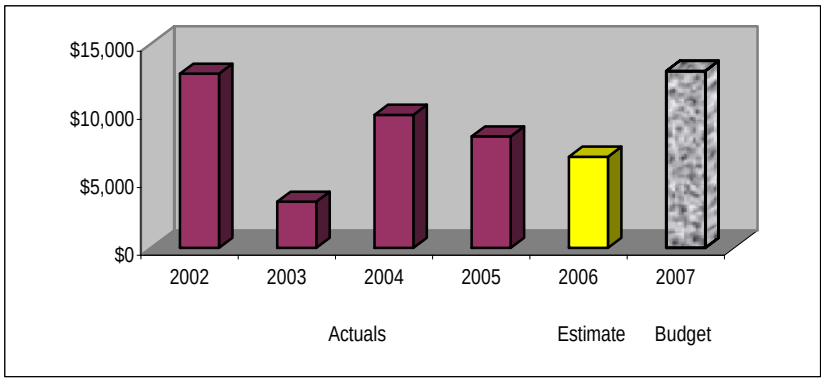
Previous Fee Schedule: N/A

Formula Method: N/A

Projection Method: Estimate.

Comments:

Year		Amount	% Change
2002	**Actual**	12,802	23.65%
2003	**Actual**	3,395	-73.48%
2004	**Actual**	9,778	188.01%
2005	**Actual**	8,193	-16.21%
2006	**Estimate**	6,701	-18.21%
2007	**Budget**	13,000	94.00%



Revenue Item: Fuel Service Charges

Fund: ServiCenter
Department: Public Works
Account: 61.1007.39113
Legal Authorization: Policy

Description: Charge for vehicle fuel.

Fee Schedule: At estimated replacement cost.

Date Last Changed: N/A

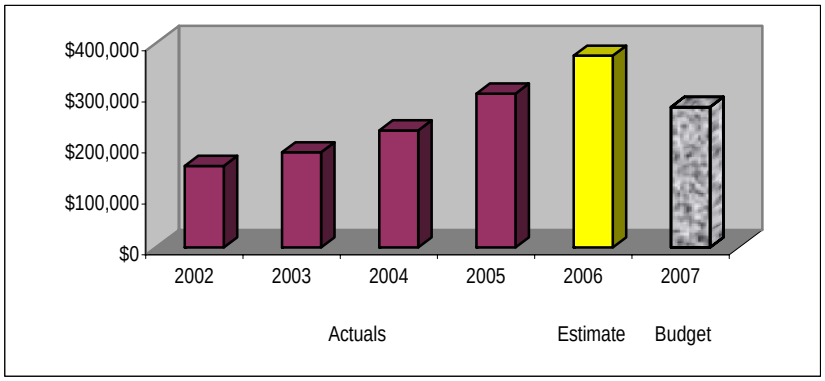
Previous Fee Schedule: N/A

Formula Method: N/A

Projection Method: Estimate based on previous usage and knowledge of fleet additions or deletions.

Comments:

Year		Amount	% Change
2002	**Actual**	159,777	-11.84%
2003	**Actual**	186,671	16.83%
2004	**Actual**	229,437	22.91%
2005	**Actual**	301,570	31.44%
2006	**Estimate**	375,674	24.57%
2007	**Budget**	275,324	-26.71%



Revenue Item: Outside Garage Services

Fund: ServiCenter
Department: Public Works
Account: 61.1007.39114
Legal Authorization: Policy

Description: Contracts with various entities to provide fleet maintenance

Fee Schedule:

Sheridan	$64.40/hour	MFTC	$64.40/hour
Lions	$64.40/hour	Cherry Hills	$64.40/hour

Date Last Changed: 2005

Previous Fee Schedule:

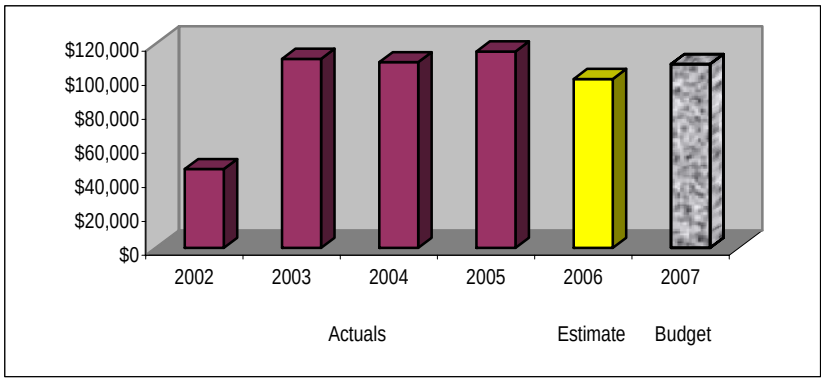
Sheridan	$60.40/hour	MFTC	$60.40/hour
Lions	$60.40/hour	Cherry Hills	$49.32/hour

Formula Method: N/A

Projection Method: Estimate based on prior years

Comments: Account #61100733203 City of Sheridan Vehicle Maintenance, moved to this account in 2002

Year		Amount	% Change
2002	**Actual**	46,328	46238.00%
2003	**Actual**	111,103	139.82%
2004	**Actual**	109,130	-1.78%
2005	**Actual**	115,426	5.77%
2006	**Estimate**	99,310	-13.96%
2007	**Budget**	108,000	8.75%



Revenue Item: Interest Income

Fund: ServiCenter
Department: Finance and Administrative Services
Account: 61.1008.35101
Legal Authorization: EMC 4-1-2

Description: Interest earned on funds available for investment.

Fee Schedule: N/A

Date Last Changed: N/A

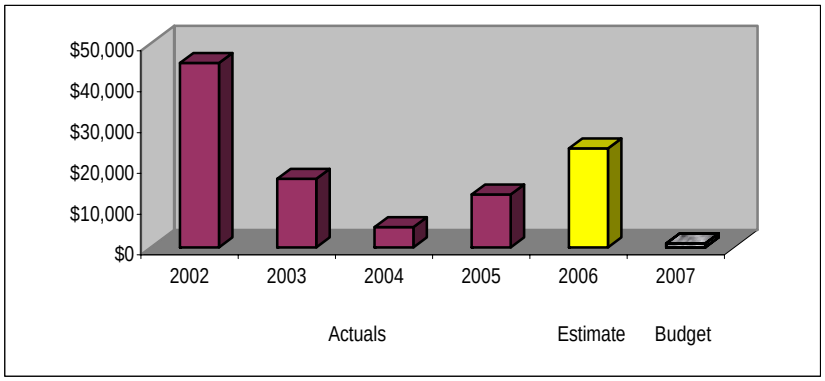
Previous Fee Schedule: N/A

Formula Method: Estimated funds available X estimated average interest rate X estimated pro rata share of total fund.

Projection Method: N/A

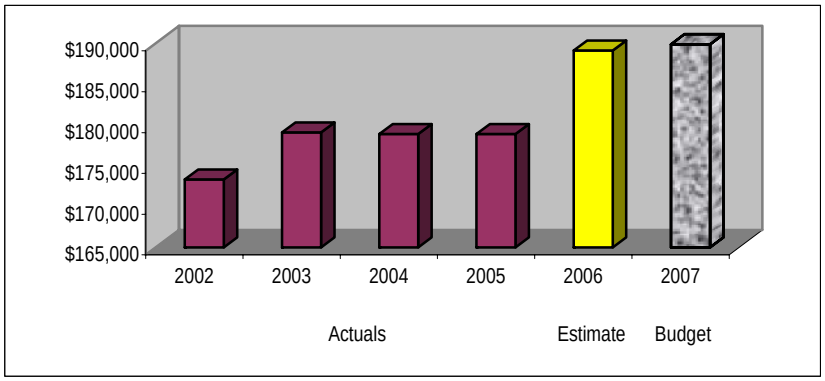
Comments:

Year		Amount	% Change
2002	**Actual**	45,160	-44.92%
2003	**Actual**	16,803	-62.79%
2004	**Actual**	5,004	-70.22%
2005	**Actual**	12,975	159.29%
2006	**Estimate**	24,271	87.06%
2007	**Budget**	1,000	-95.88%



Revenue Item:	**Rental Income**
Fund:	ServiCenter
Department:	Public Works
Account:	61.1008.39121
Legal Authorization:	Policy
Description:	Rental charged to departments using space in the Servicenter.
Fee Schedule:	$3.90 per square foot building. $2.40 per square foot salt dome.
Date Last Changed:	1999
Previous Fee Schedule:	$3.90 per square foot building.
Formula Method	Charge is allocated annually.
Projection Method:	Square feet X fee = revenue
Comments:	The Servicenter Fund agreed to forgive rent for the 2001 year.

Year		Amount	% Change
2002	**Actual**	173,335	173335.00%
2003	**Actual**	179,096	3.32%
2004	**Actual**	178,881	-0.12%
2005	**Actual**	178,881	0.00%
2006	**Estimate**	189,112	5.72%
2007	**Budget**	189,881	0.41%



Revenue Item: Central Stores

Fund: ServiCenter
Department: Public Works
Account: 61.1008.39122
Legal Authorization: Policy

Description: Charges for non-automotive items. Central Stores maintains an inventory of frequently needed items such as gloves and safety vests.

Fee Schedule: Cost plus 20%.

Date Last Changed: N/A

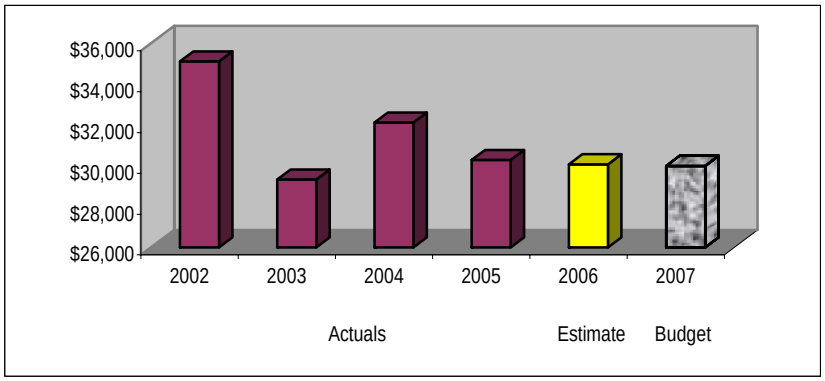
Previous Fee Schedule: N/A

Formula Method: N/A

Projection Method: Estimate based on historical revenues.

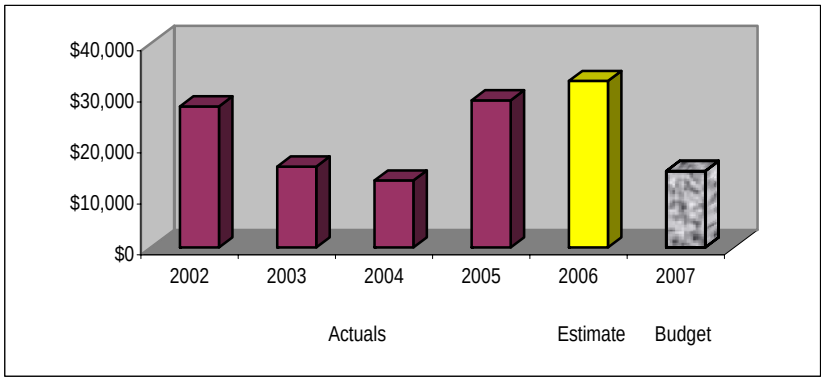
Comments:

Year		Amount	% Change
2002	**Actual**	35,109	7.58%
2003	**Actual**	29,335	-16.45%
2004	**Actual**	32,121	9.50%
2005	**Actual**	30,290	-5.70%
2006	**Estimate**	30,073	-0.72%
2007	**Budget**	30,000	-0.24%



Revenue Item:	**Interest Income**
Fund:	Capital Equipment Replacement
Department:	Finance & Administrative Services
Account:	62.1001.35101
Legal Authorization:	EMC 4-1-2
Description:	Interest earned on funds available for investment.
Fee Schedule:	N/A
Date Last Changed:	N/A
Previous Fee Schedule:	N/A
Formula Method:	Estimated funds available X estimated average interest rate X estimated pro rata share of total fund.
Projection Method:	N/A
Comments:	

Year		Amount	% Change
2002	**Actual**	27,634	-60.25%
2003	**Actual**	15,861	-42.60%
2004	**Actual**	13,126	-17.24%
2005	**Actual**	28,846	119.76%
2006	**Estimate**	32,638	13.15%
2007	**Budget**	15,000	-54.04%



Revenue Item: Interdepartmental Service Charges

Fund: Capital Equipment Replacement
Department: Public Works
Account: 62.1001.39201
Legal Authorization: Policy

Description: Charges to departments for the replacement of capital equipment and vehicles.

Fee Schedule: Based on assessment of estimated useful life and replacement cost of equipment.

Date Last Changed: N/A

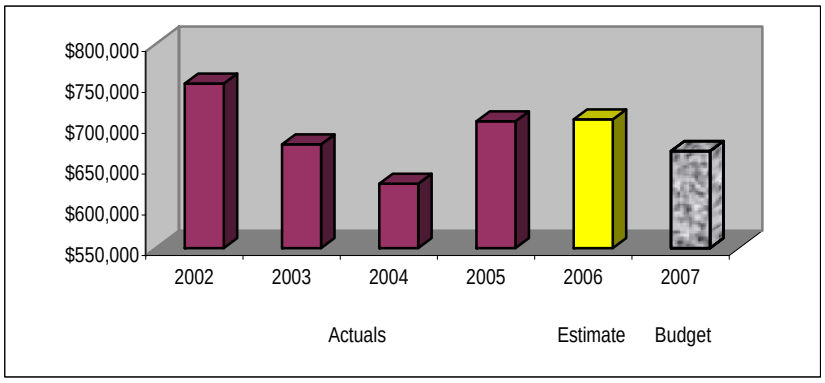
Previous Fee Schedule: N/A

Formula Method: N/A

Projection Method: Based on assessment of estimated useful life and replacement cost of equipment.

Comments:

Year		Amount	% Change
2002	**Actual**	751,529	9.96%
2003	**Actual**	677,231	-9.89%
2004	**Actual**	629,003	-7.12%
2005	**Actual**	705,272	12.13%
2006	**Estimate**	707,635	0.34%
2007	**Budget**	669,035	-5.45%



Revenue Item: Interest Income

Fund: Risk Management
Department: Human Resources
Account: 63.0503.35101
Legal Authorization: EMC 4-1-2

Description: Interest earned on funds available for investment.

Fee Schedule: N/A

Date Last Changed: N/A

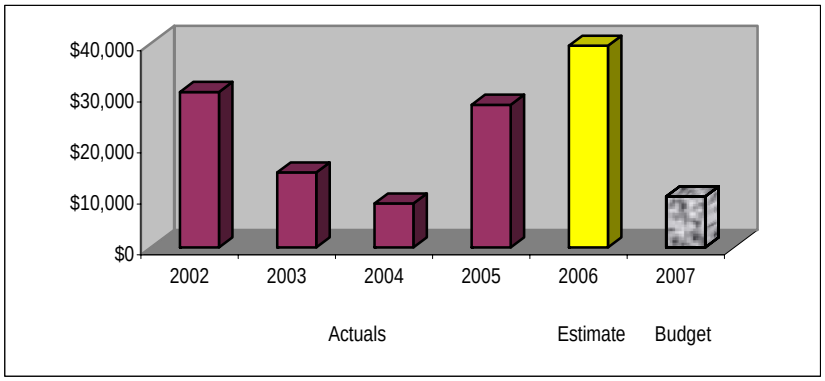
Previous Fee Schedule: N/A

Formula Method: Estimated funds available X estimated average interest rate X estimated pro rata share of total fund.

Projection Method: N/A

Comments:

Year		Amount	% Change
2002	**Actual**	30,454	-66.40%
2003	**Actual**	14,700	-51.73%
2004	**Actual**	8,620	-41.36%
2005	**Actual**	27,973	224.51%
2006	**Estimate**	39,515	41.26%
2007	**Budget**	10,000	-74.69%



Revenue Item: Property & Liability Insurance Charges

Fund: Risk Management
Department: Human Resources
Account: 63.0503.39311
Legal Authorization: Policy

Description: Departmental charges for P & L insurance.

Fee Schedule: Based on premiums.

Date Last Changed: Annually

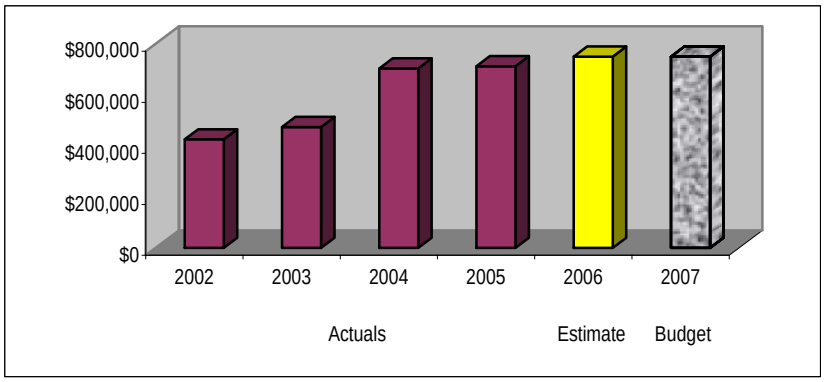
Previous Fee Schedule: N/A

Formula Method: Allocated to departments based on risk and number of employees.

Projection Method: Use actual premiums to allocate.

Comments:

Year		Amount	% Change
2002	**Actual**	425,470	8.52%
2003	**Actual**	474,004	11.41%
2004	**Actual**	703,407	48.40%
2005	**Actual**	711,979	1.22%
2006	**Estimate**	749,457	5.26%
2007	**Budget**	749,457	0.00%



Revenue Item: Workers' Compensation Premium Charges

Fund: Risk Management
Department: Human Resources
Account: 63.0504.39321
Legal Authorization: Policy

Description: Departmental premiums for Workers' Compensation insurance.

Fee Schedule: Based on premiums.

Date Last Changed: Annually

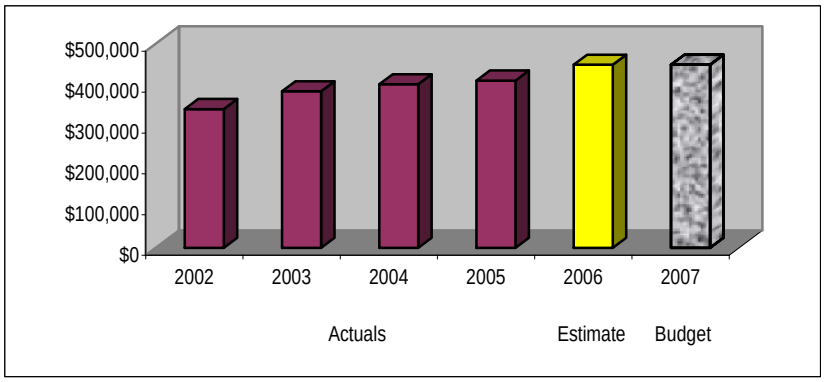
Previous Fee Schedule: N/A

Formula Method: Allocated to departments based on risk, number of employees and experience.

Projection Method: Use actual premiums to allocate.

Comments:

Year		Amount	% Change
2002	**Actual**	340,191	6.31%
2003	**Actual**	383,633	12.77%
2004	**Actual**	400,602	4.42%
2005	**Actual**	409,662	2.26%
2006	**Estimate**	448,767	9.55%
2007	**Budget**	448,767	0.00%



Revenue Item: Interest Income

Fund: Employee Benefits
Department: Human Resources
Account: 64.0505.35101
Legal Authorization: EMC 4-1-2

Description: Interest earned on funds available for investment.

Fee Schedule: N/A

Date Last Changed: N/A

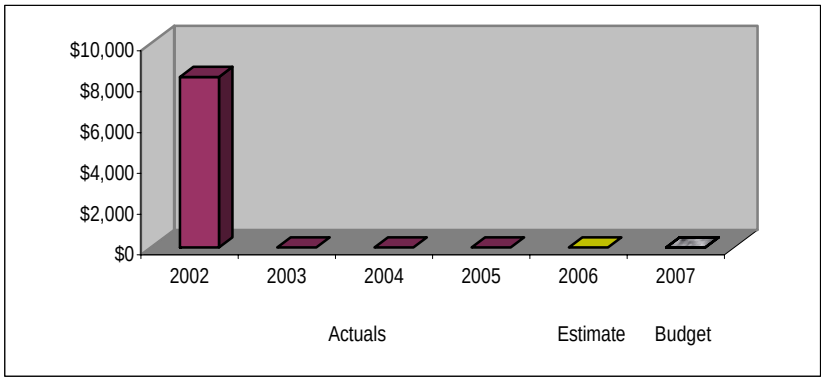
Previous Fee Schedule: N/A

Formula Method: Estimated funds available X estimated average interest rate X estimated pro rata share of total fund.

Projection Method: N/A

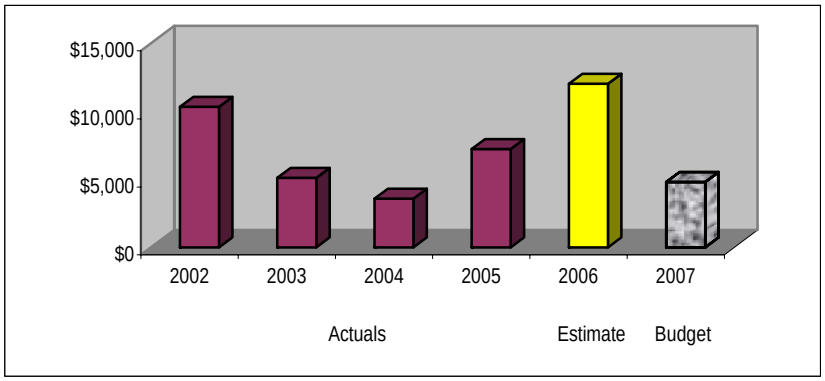
Comments:

Year		Amount	% Change
2002	**Actual**	8,350	-82.29%
2003	**Actual**	0	-100.00%
2004	**Actual**	0	0.00%
2005	**Actual**	0	0.00%
2006	**Estimate**	0	0.00%
2007	**Budget**	0	0.00%



Revenue Item:	**Interest Income**
Fund:	Employee Benefits
Department:	Human Resources
Account:	64.0505.35112
Legal Authorization:	EMC 4-1-2
Description:	Interest earned on funds available for investment.
Fee Schedule:	N/A
Date Last Changed:	N/A
Previous Fee Schedule:	N/A
Formula Method:	Estimated funds available X estimated average interest rate X estimated pro rata share of total fund.
Projection Method:	N/A
Comments:	

Year		Amount	% Change
2002	**Actual**	10,336	-55.87%
2003	**Actual**	5,115	-50.51%
2004	**Actual**	3,587	-29.87%
2005	**Actual**	7,233	101.64%
2006	**Estimate**	12,021	66.20%
2007	**Budget**	4,812	-59.97%



Revenue Item: Medical Insurance Premiums

Fund: Employee Benefits
Department: Human Resources
Account: 64.0505.39411
Legal Authorization: Policy

Description: Premiums charged to departments for the City-paid portion of health insurance.

Fee Schedule: See schedule on next page.

Date Last Changed: January, 2006

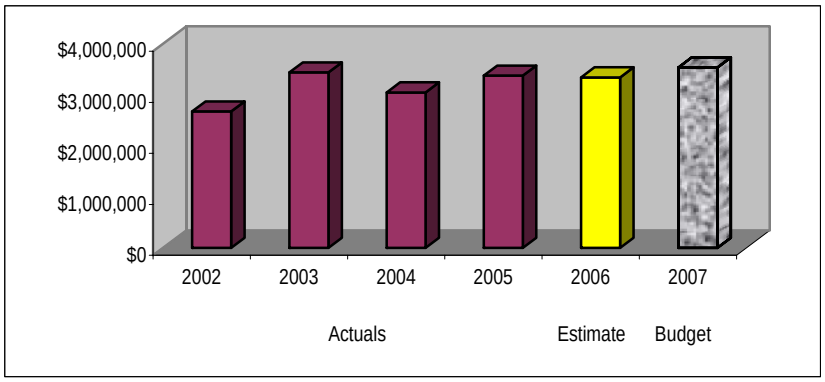
Previous Fee Schedule: See schedule on next page.

Formula Method: Premium X participants = revenue

Projection Method: Estimated premiums are available when the budget is being prepared.

Comments: Unknown factors include employees changing coverage after the budget is adopted.
Before 2003, this account was combined with 64050539412 & 64050539413 Cobra Medical. Cobra accounts are no longer budgeted.

Year		Amount	% Change
2002	**Actual**	2,672,597	11.96%
2003	**Actual**	3,437,156	28.61%
2004	**Actual**	3,047,521	-11.34%
2005	**Actual**	3,374,568	10.73%
2006	**Estimate**	3,341,735	-0.97%
2007	**Budget**	3,536,639	5.83%



Medical Rates For 2007

Classification	Premiums	2007 HMO Single	2006 HMO Single	2007 HMO Emp+1	2006 HMO Emp+1	2007 HMO Family	2006 HMO Family
Full-time Employee	Employee Pays (10%)	30.99	28.98	N/A	N/A	N/A	N/A
40 Hours	City Pays (90%)	278.93	260.86				
	Total Monthly Premium	309.92	289.84				
	Premium Per Pay Period	14.30	13.88				
Full-time Employee	Employee Pays (15%)	N/A	N/A	102.27	95.65	N/A	N/A
40 Hours	City Pays (85%)			579.55	542.00		
	Total Monthly Premium			681.82	637.65		
	Premium Per Pay Period			47.20	44.15		
Full-time Employee	Employee Pays (20%)	N/A	N/A	N/A	N/A	204.55	191.29
40 Hours	City Pays (80%)					818.18	765.18
	Total Monthly Premium					1,022.73	956.47
	Premium Per Pay Period					94.41	88.29
Part-time Employee	Employee	58.88	55.07	160.23	149.85	286.36	267.81
35 to 39.9 Hours	City Pays	251.04	234.77	521.59	487.80	736.37	688.66
90% of FT Employee	Total Monthly Premium	309.92	289.84	681.82	637.85	1,022.73	956.47
	Premium Per Pay Period	27.18	25.42	73.95	69.16	132.17	123.60
Part-time Employee	Employee	86.78	81.15	218.18	204.05	368.18	344.33
30 to 34.9 Hours	City Pays	223.14	208.69	463.64	433.60	654.55	612.14
80% of FT Employee	Total Monthly Premium	309.92	289.84	681.82	637.65	1,022.73	956.47
	Premium Per Pay Period	40.05	37.45	100.70	94.18	169.93	158.92
Part-time Employee	Employee	114.67	107.24	276.14	258.25	450.00	420.84
25 to 29.9 Hours	City Pays	195.25	182.60	405.68	379.40	572.73	535.63
70% of FT Employee	Total Monthly Premium	309.92	289.84	681.82	637.65	1,022.73	956.47
	Premium Per Pay Period	52.93	49.50	127.45	119.19	207.69	194.23
Part-time Employee	Employee	142.56	133.32	334.09	312.45	531.82	497.36
20 to 24.9 Hours	City Pays	167.36	156.52	347.73	325.50	490.91	459.11
60% of FT Employee	Total Monthly Premium	309.92	289.84	681.82	637.65	1,022.73	956.47
	Premium Per Pay Period	65.80	61.53	154.20	144.21	245.46	229.55

Revenue Item: Dental Insurance Premiums

Fund: Employee Benefits
Department: Human Resources
Account: 64.0505.39451
Legal Authorization: Policy

Description: Premiums charged to departments for the City-paid portion of dental insurance.

Fee Schedule: See following schedule

Date Last Changed: January, 2006

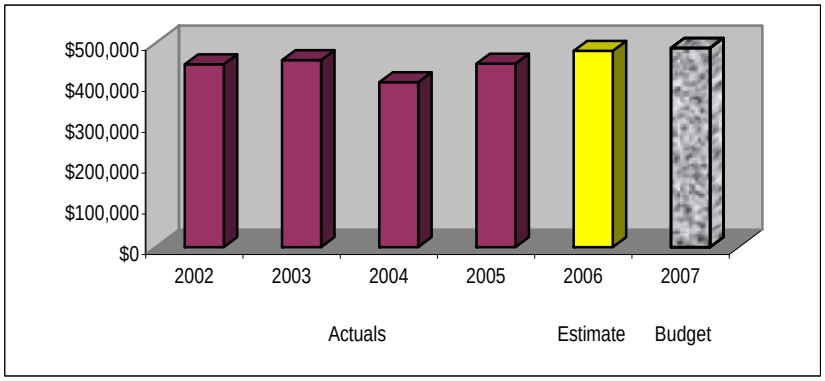
Previous Fee Schedule: See following schedule

Formula Method: Premium X participants = revenue

Projection Method: Estimated premiums are available when the budget is being prepared.

Comments: Unknown factors include employees changing coverage after the budget is adopted.
Before 2003, this account used to be combined with 64050539452. Cobra Dental. Cobra accounts are no longer budgeted.

Year		Amount	% Change
2002	**Actual**	447,664	4.03%
2003	**Actual**	458,032	2.32%
2004	**Actual**	403,817	-11.84%
2005	**Actual**	449,506	11.31%
2006	**Estimate**	480,539	6.90%
2007	**Budget**	487,850	1.52%



Delta Dental Rates For 2007

Classification	Premium	2007 Single	2006 Single	2007 Emp+1	2006 Emp+1	2007 Family	2006 Family
Full-time Employee	Employee Pays (10%)	5.22	5.22	N/A	N/A	N/A	N/A
40 Hours	City Pays (90%)	46.96	46.96				
	Total Monthly Premium	52.18	52.18				
	Premium Per Pay Period	2.41	2.41				
Full-time Employee	Employee Pays (15%)	N/A	N/A	12.12	12.12	N/A	N/A
40 Hours	City Pays (85%)			68.68	68.68		
	Total Monthly Premium			80.80	80.80		
	Premium Per Pay Period			5.59	5.59		
Full-time Employee	Employee Pays (20%)	N/A	N/A	N/A	N/A	26.23	26.23
40 Hours	City Pays (80%)					104.91	104.91
	Total Monthly Premium					131.14	131.14
	Premium Per Pay Period					12.11	12.11
Part-time Employee	Employee	9.91	9.91	18.99	18.99	36.72	36.72
35 to 39.9 Hours	City Pays	42.27	42.27	61.81	61.81	94.42	94.42
90% of FT Employee	Total Monthly Premium	52.18	52.18	80.80	80.80	131.14	131.14
	Premium Per Pay Period	4.57	4.57	8.77	8.77	16.95	16.95
Part-time Employee	Employee	14.61	14.61	25.86	25.86	47.21	47.21
30 to 34.9 Hours	City Pays	37.57	37.57	54.94	54.94	83.93	83.93
80% of FT Employee	Total Monthly Premium	52.18	52.18	80.80	80.80	131.14	131.14
	Premium Per Pay Period	6.74	6.74	11.94	11.94	21.79	21.79
Part-time Employee	Employee	19.31	19.31	32.72	32.72	57.70	57.70
25 to 29.9 Hours	City Pays	32.87	32.87	48.08	48.08	73.44	73.44
70% of FT Employee	Total Monthly Premium	52.18	52.18	80.80	80.80	131.14	131.14
	Premium Per Pay Period	8.91	8.91	15.10	15.10	26.63	26.63
Part-time Employee	Employee	24.00	24.00	39.59	39.59	68.19	68.19
20 to 24.9 Hours	City Pays	28.18	28.18	41.21	41.21	62.95	62.95
60% of FT Employee	Total Monthly Premium	52.18	52.18	80.80	80.80	131.14	131.14
	Premium Per Pay Period	11.08	11.08	18.27	18.27	31.47	31.47

Revenue Item: Life Insurance Premiums

Fund: Employee Benefits
Department: Human Resources
Account: 64.0505.39461
Legal Authorization: Policy

Description: Premiums charged to departments for employee life and AD&D insurance.

Fee Schedule: .185 per $1,000 of salary, up to a maximum salary of $50,000

Date Last Changed: 2005

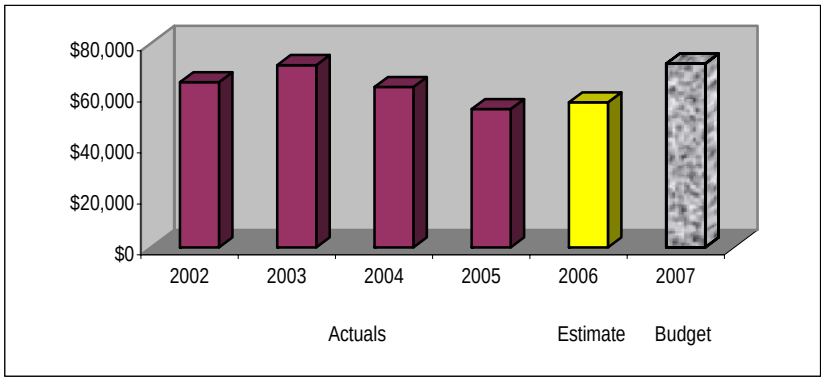
Previous Fee Schedule: .23 per $1,000 of salary, up to a maximum salary of $50,000

Formula Method: Actual premiums.

Projection Method: Actual premiums.

Comments: Includes Accidental Death and Dismemberment. Although rates are down, salaries are increasing.

Year		Amount	% Change
2002	**Actual**	64,726	4.90%
2003	**Actual**	71,458	10.40%
2004	**Actual**	62,872	-12.02%
2005	**Actual**	54,200	-13.79%
2006	**Estimate**	56,876	4.94%
2007	**Budget**	72,000	26.59%



Revenue Item: **Long Term Disability Insurance Premiums**

Fund: Employee Benefits
Department: Human Resources
Account: 64.0505.39471 and 64.0505.39472
Legal Authorization: Policy

Description: Premiums charged to departments for long term disability.

Fee Schedule: $.30 per $100 of salary.

Date Last Changed: 2000

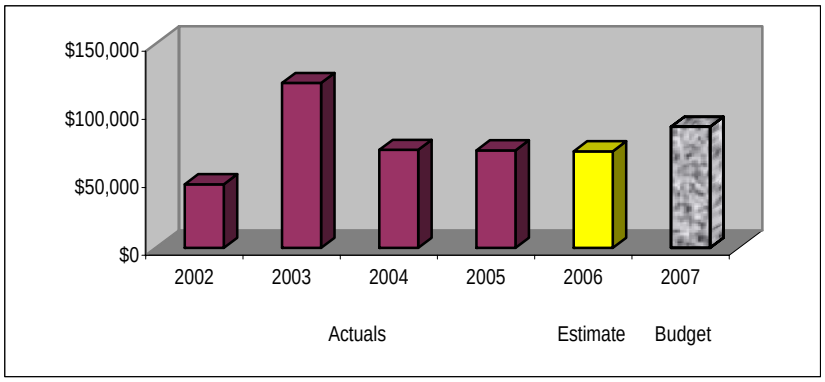
Previous Fee Schedule: $.58 per $100 of salary.

Formula Method: Actual premiums

Projection Method: Actual premiums

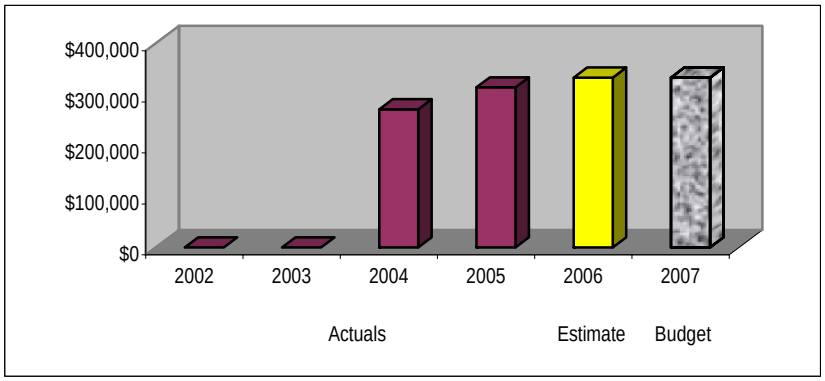
Comments:

Year		Amount	% Change
2002	**Actual**	46,804	5.91%
2003	**Actual**	121,199	158.95%
2004	**Actual**	72,043	-40.56%
2005	**Actual**	71,730	-0.43%
2006	**Estimate**	70,956	-1.08%
2007	**Budget**	88,970	25.39%



Revenue Item:	**Miscellaneous Service Charges**
Fund:	Employee Benefits
Department:	Human Resources
Account:	64.0505.39481
Legal Authorization:	Policy
Description:	Fees charged to departments for EAP, unemployment, retiree health assistance, and miscellaneous admin.
Fee Schedule:	Based on FTE's actual cost
Date Last Changed:	2004
Previous Fee Schedule:	N/A
Formula Method:	Cost
Projection Method:	Estimate
Comments:	

Year		Amount	% Change
2002	**Actual**	0	0.00%
2003	**Actual**	0	0.00%
2004	**Actual**	270,963	270963.00%
2005	**Actual**	313,807	15.81%
2006	**Estimate**	332,866	6.07%
2007	**Budget**	332,864	0.00%



Civic Center - Hampden Hall

Safety Services Complex

Civic Center Amphitheater

Little Dry Creek Plaza

Pirates Cove Water Park Leisure Pool

City of Englewood, Colorado

GLOSSARY

Accrual Basis of Accounting	A method of accounting in which revenues are recorded when measurable and earned, and expenses are recognized when a good or service is used.
Ad Valorem Tax	A tax levied on taxable property (land, improvements, and personal property) for the purpose of financing general operations of the City and debt service requirements.
Appropriation	The maximum level of spending for each fund and each department as authorized annually by the City Council.
art	art is a free shuttle which runs through the City from the Swedish/Craig complex and terminates at the CityCenter RTD hub. There are displays of public art at many of the stops. art is funded by the City, RTD, and DRCoG. (The lack of capitalization is deliberate.)
Balanced Budget	A budget in which current revenues equal current expenditures.
Bond	A written promise to pay a specified sum of money at a specified date in the future.
Budget	A plan of financial operation giving an estimate of proposed expenditures and the proposed means of financing them.
Capital	An expenditure which results on the acquisition of or addition to fixed assets and meets these criteria: has an anticipated useful life of more than one year; can be permanently identified as an individual unit of property; belongs to one of the following categories: Land, Buildings, Structures & Improvements, Equipment; constitutes a tangible, permanent addition to the value of City assets; does not constitute repair or maintenance; and is not readily susceptible to loss.
Capital Project	A specific and identifiable improvement or purpose for which expenditures are proposed.
CDOT	Colorado Department of Transportation.
CERF	Capital Equipment Replacement Fund, used to replace the “rolling stock” on a scheduled basis.
CML	Colorado Municipal League.
Commodities	Goods purchased such as office supplies, janitorial supplies, chemicals or other operational supplies.
Contractual	Contractual services. Services purchased such as utilities, insurance, maintenance contract or consulting.
COP	Certificate of Participation. COPs are a type of financing where an investor purchases a share of the lease revenues over a period of time. In other words, the lease payments (principal and interest) are “certificated” and sold to investors.
CRPA	Colorado Recreation and Parks Association.

GLOSSARY CONTINUED

CRS	Colorado Revised Statutes
CTF	Conservation Trust Fund. Accounts for the acquisition of parks and open space land not previously owned by the City and for improvements to existing parks and recreation facilities. Financing is provided primarily from State Lottery Funds.
DARE	Drug Awareness and Resistance Education.
DOT	Department of Transportation.
DRCoG	Denver Regional Council of Governments.
EHA	Englewood Housing Authority.
EMC	Englewood Municipal Code
EMS	Emergency Medical Services.
EPA	Environmental Protection Agency.
EPL	Englewood Public Library.
ERC	Englewood Recreation Center. May also be called the Community Center.
EURA	Englewood Urban Renewal Authority.
Fund	An accounting entity with a separate set of self-balancing accounts which comprise its assets, liabilities, fund balance, revenues and expenditures. These are set up to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitation.
Fund Balance	The difference between fund assets and fund liabilities of governmental and similar trust funds.
General Obligation Bonds	Bonds that finance public projects such as streets, municipal facilities and park improvements. Repayment of the bonds is done from property taxes and the bonds are backed by the full faith and credit of the issuing government.
GFOA	Government Finance Officers Association.
GIS	Geographic information system.
GOCO	Great Outdoors Colorado. Under the 1992 amendment to the Colorado Constitution that created GOCO, GOCO receives 50% of Lottery proceeds. All Lottery proceeds are distributed as follows: GOCO receives half of Lottery proceeds capped out at $35 million a year adjusted for inflation. In Fiscal Year 2000/2001, GOCO is projected to receive approximately $40 million. * 40% of Lottery proceeds are distributed to the Conservation Trust Fund for allocation to local governments and park and recreation districts for parks, recreation, and open space purposes.

* 10% of Lottery proceeds are distributed directly to Colorado State Parks for state parks and outdoor recreation projects.

GOCO offers grant opportunities derived from the four categories outlined in the Colorado Constitution -- outdoor recreation, wildlife, open space and local government. There are five competitive grant cycles: Open Space, Local Government, Legacy, Trails and Planning & Capacity. GOCO also awards grants through the Division of Wildlife and Colorado State Parks

Governmental Funds	Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities – except those accounted for in proprietary funds.
LEWWTP	Littleton/Englewood Wastewater Treatment Plant
MYCP	Multi-Year Capital Plan. Also CIP (Capital Improvement Plan).
NFPA	National Fire Protection Agency.
NPDES	National Pollution Discharge Elimination System.
NRPA	National Recreation and Parks Association.
Personal Services	Expenditures for salaries and related benefits.
PGA	Professional Golf Association.
PIF	Public Improvement Fund. This fund was set up to provide for the construction of general or special improvements. Unlike most of the other funds, appropriations for this fund are for the length of the project and do not lapse at the end of the fiscal year. All use tax on vehicles and building use tax are designated to this fund.
PILT	Payment In Lieu of Tax
Proprietary Funds	These are sometimes referred to as income determination or commercial-type funds. This classification is used to account for a government's ongoing organizations and activities that are similar to those found in the private sector (i.e enterprise and internal service funds).
RTD	Regional Transportation District. In 1969, the Regional Transportation District was formed to provide a comprehensive public transportation network in the Denver area with a sales tax of six-tenths of one percent to subsidize operations. The district runs buses, light rail and access-a-ride operations. In November, voters approved an increase in the tax to 1%.
SCADA	Supervisory control and data acquisition.
SCFD	Scientific and Cultural Facilities District. The Scientific & Cultural Facilities District (SCFD) is a regional special district that funds more than 300 scientific and cultural organizations in the six metro Denver counties of Adams, Arapahoe, Boulder, Denver, Douglas and Jefferson. Its creation by an overwhelming majority of the vote in 1988 is a testament to

the broad public support for diverse cultural organizations in the region. The sales tax of one-tenth of one percent (a penny on every $10) supports the organizations and currently produces more than $30 million annually. Voters reaffirmed their support in 1994, when they approved the tax for another ten-year period.

SPCURE — South Platte Coalition for Urban River Evaluation.

TABOR — This bill, passed in 1992, was known as the Taxpayer Bill of Rights or Amendment I. Article X, Section 20 of the Colorado Constitution contains tax, spending, revenue and debt limitations which apply to the State of Colorado and all local governments.

Enterprises, defined as government-owned businesses authorized to issue revenue bonds and receiving under 10% of annual revenue in grants from all state and local governments combined, are excluded from the provisions of TABOR. The City's management believes its Enterprise Funds, as listed in the Table of Contents, qualify for this exclusion.

Spending and revenue limits are determined based on the prior year's Fiscal Year Spending adjusted for allowable increases based upon inflation and local growth. Fiscal Year Spending is generally defined as expenditures plus reserve increases with certain exceptions. Revenue in excess of the Fiscal Year Spending limit must be refunded unless the voters approve retention of such revenue.

TABOR requires local governments to establish Emergency Reserves. These reserves must be at least 3% of Fiscal Year Spending (excluding bonded debt service). Local governments are not allowed to use the emergency reserves to compensate for economic conditions, revenue shortfalls, or salary or benefit increases.

The City's management believes it is in compliance with the provisions of TABOR. However, TABOR is complex and subject to interpretation. Many of the provisions, including the interpretation of how to calculate Fiscal Year Spending limits, may require judicial interpretation.

On November 4, 1997 a majority of the City’s electors authorized the City to collect and spend or retain in a reserve all revenues without regard to any limitations under TABOR.

TMDL — Total maximum daily load.

USEPA — See EPA.