

ENTERPRISE FUND TRANSFERS

Two categories of transfers from the enterprise funds to other city funds are detailed in the table below. The first category is cost allocation, which includes the costs of services provided to the enterprise funds such as information technology and risk management, or administrative services provided by the general fund such as accounting, human resources, or facilities. These costs are calculated each year through cost allocation studies.

The second category is a subsidy transfer. Six years ago, the City implemented an annual franchise fee on the Water Fund intended to recognize the costs to the City's general fund associated with maintaining and using the public right of way. The concept and amount is consistent with the franchise fees charged to other utilities such as Questar Gas, Rocky Mountain Power, and telecommunications providers who also have infrastructure and work in the public right of way. To be clear, going forward we will refer to this as a subsidy transfer rather than a franchise fee.

Transfer Description	Alta Canyon		Water		Waste		Golf	
	Dollar Amount	% of Expenditures						
Cost Allocation								
General Fund - Administrative	95,089	7.04%	788,455	3.55%	310,198	2.10%	59,757	3.65%
Information Technology	27,609	2.04%	167,532	0.75%	-	-	17,990	1.10%
Risk Management	4,387	0.32%	303,086	1.37%	3,598	0.08%	16,665	1.02%
Fleet	9,663	0.72%	303,703	1.37%	306,847	6.51%	44,823	2.74%
Subsidy Transfers								
General Fund	-	-	1,284,000	5.78%	-	-	-	-

