CITY OF FORT LUPTON

Fort Lupton, Colorado

2016 Financial Planning & Six Year Capital Improvement Program

CITY OF FORT LUPTON
2016 FINANCIAL PLAN
TABLE OF CONTENTS

INTRODUCTION
2 Table of Contents
3 2015 GFOA Distinguished Budget Presentation Award
4 History of Fort Lupton
5 Location of Fort Lupton
6 Letter of Transmittal
7 Guide to Using the 2016 Financial Plan
9 Budget Message
15 Principal Officials
16 City Organizational Chart
17 Structure and Budgetary Organization
21 Synopsis of City Funds
22 Relationship of Departments to Funds
23 Legal Requirements
27 General Budget Process
28 Budget Calendar
29 Summary of Accounting Policies

REVENUE / BUDGET SUMMARIES FOR ALL FUNDS
35 Revenue & Expenditure Summary by Category
36 Revenue & Expenditure Summary by Fund
37 Summary of Budget Balances by Fund
38 Reserve Analysis
39 Revenue Assumptions

GENERAL FUND
48 General Fund Summary
50 Fund Revenue Summary
53 Fund Expenditure Summary
56 Administrative Services
58 Legislative (City Council)
62 Municipal Court
65 City Clerk
67 Human Resources
69 City Administrator
71 Finance
73 Legal/City Attorney
75 Miscellaneous
80 Internal Technology
84 Public Safety Summary
88 Emergency Dispatch
90 Community Policing
94 Community Service Officer
97 Restorative Justice Grant Program
100 Police Records
103 Public Works Summary
107 Public Works Shop
111 Public Works Streets
115 Buildings & Grounds
120 Building Inspection
123 Community Development/Planning
128 Engineering
130 Code Enforcement
133 Neighborhood Stabilization Grant Program

SPECIAL REVENUE FUNDS
135 Contingency Fund
139 Street Sales Tax Fund
143 Public & School Library Fund
148 CPR Fund Summary
154 Community Center
158 Senior Programs
161 Athletics
164 Museum
168 Conservation Trust Fund
172 Water Sales Tax Fund
176 Cemetery Fund
181 Memorial Fund

UTILITY FUND
185 Utility Fund Summary
192 Water Lines
195 Water Wells
197 Water Treatment
200 Sewer Lines
202 Sewer Treatment
205 Utility Billing
208 Water Storage
210 Utility Debt and Miscellaneous

STORM WATER DRAINAGE FUND
214 Storm Water Drainage Fund

RECREATION CENTER FUND
218 Recreation Center Fund

GOLF FUND
224 Golf Fund Summary
229 Pro-Shop/Restaurant
233 Golf Course Operations
237 Administrative

CAPITAL IMPROVEMENT PROGRAM
240 CIP Narrative
242 Detail by Fund
240 Capital Request Forms by Fund
251 General Fund
278 Street Sales Tax Fund
282 Public & School Library Fund
284 CPR Fund
286 Conservation Trust Fund
287 Water Sales Tax Fund
288 Cemetery Fund
290 Utility Fund
290 Water Lines
292 Water Wells
294 Water Treatment
298 Sewer Lines
299 Waste Water Treatment
302 Administration
303 Recreation Center Fund

DEBT SERVICE
304 Overview
305 Outstanding Principal Graph
306 10-Year Debt Payment Graph
307 Debt Service Schedule – Combined Funds
308 Utility Fund - Water
311 Recreation Center Fund
312 Golf Fund

PERSONNEL & DEMOGRAPHICS
313 Employment Status
314 Personnel by Fund & by Department
315 Personnel by Position
316 Governmental Revenue by Source History
317 Governmental Tax & Assessment by Source History
318 Governmental Expenditures by Function History
319 Governmental Fund Balances History
320 Demographics
324 Construction Activity
325 Miscellaneous Information

MISCELLANEOUS
327 Glossary of Budget Terms
330 Glossary of Acronyms
331 Resolution

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **City of Fort Lupton, Colorado** for its annual budget for the fiscal year beginning **January 1, 2015**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Fort Lupton

Colorado

For the Fiscal Year Beginning

January 1, 2015

Executive Director

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

City of Fort Lupton, Colorado
History

A Brief History of Fort Lupton & Its Founder

Written by Dorothy and David Lupton

Fort Lupton had it beginning in late 1836 as a log shelter for its builder, Lancaster Platt Lupton and his Mexican laborers. The site chosen was approximately seven miles south of another fur trading fort called Fort Vasquez. As this period was an active one for fort building and fur trading, Fort Lupton eventually found itself on the southern end of four forts that were built on the South Platte River, north of Denver, in what is now Colorado. They were all situated along the old north-south trade route called the Trappers' Trail. A permanent adobe structure (then referred to as Fort Lancaster) probably was not begun until mid April 1837. Adobe bricks could not be "cured" in very cold weather and approximately 34,000 were needed to build the post! Although there are no contemporary descriptions of the fort, from the ruins it was estimated to be approximately 125 feet by 150 feet with walls fifteen to eighteen feet high, a north west circular tower stood several feet higher than the walls, and "a bastion with portholes was conspicuous at the south-east corner." The fort would have had living quarters for its manager as well as a kitchen, blacksmith area, trading room, a corral and storage rooms. Shortly after Lupton left in 1844, his financial backers, Hiram Rich and Albert G. Wilson closed the post. Research is currently in place to determine more about the day to day activities at this important fur trading post.

This was taken from the www.spvhs.org/fortluptonhistory.html website.

Fort Lupton

- Close to Interstate Highways
- Large Cities
- Mountains
- International Airport
- Rivers
- UP Railway through the city

We have it all.
Come Paint Your Future With Us.

CITY OF
Fort Lupton
EST 1836
COME PAINT YOUR FUTURE WITH US

130 S. McKinley Avenue
Fort Lupton, CO 80621
www.fortlupton.org

Phone: 303.857.6694
Fax: 303.857.0351

LETTER OF TRANSMITTAL

To: The Honorable Mayor and City Council

From: Leann Perino

Date: October 14, 2015

Subject: Budget Letter of Transmittal

The 2016 annual budget is being submitted as balanced. It recognizes that some major policy decisions will have to be made during the work sessions.

The budget message contains a narrative describing certain assumptions and a status report on major goals completed or in-process.

We look forward to working with you during our budget workshop session.

Very truly yours,

Leann Perino

Leann Perino
Finance Director

CITY OF FORT LUPTON
GUIDE TO USING THE 2016 FINANCIAL PLAN

The 2016 Financial Plan is a relatively large document and is organized logically according to a budgetary structure established by the City of Fort Lupton. At times, this may prove difficult to review and follow; therefore, this section has been added to assist readers with using this document.

The **Introduction Section** contains important information that helps the reader to better understand the structure and issues facing the City. It includes the **Budget Message** from our Finance Director which discusses major initiatives, concerns and issues considered in developing the budget. This section also includes the **Principal Officials** of the City, the **Organizational Chart**, the **Structure and Budgetary Organization**, the **Synopsis of City Funds**, the **Relationship of Departments to Funds**, the **Legal Requirements**, the **General Budget Process**, the **Budget Calendar**, and the **Summary of Accounting Policies**.

The **Revenue/Expenditure Summaries Section** is useful when looking for an overall picture of the City as a whole or for a comparison of each fund. Every fund is appropriated and included. More detailed information on individual funds can be found by delving into the body of the document under the heading of the fund and a general description of each fund can be found in the Introduction Section under Structure and Budgetary Organization. This section also has a **Reserve Analysis** for all funds so you can see if the City's reserves are increasing, decreasing or staying the same. **Revenue Assumptions** itemize the most significant revenue sources included in the budget. They give trend information as well as a comparison to the Consumer Price Index (CPI). These revenues listed should represent at least 75% of the total revenue received by the City for 2016 for all funds.

The **General Fund Section** lists by department in department numerical order the revenues and expenditures for each department for 2014, projected 2015 year-end, and the 2016 budget with a summary of all departments in the front of the section. The Budget Unit Summaries included give you a general description of the department, the full-time employee equivalents for the department, the goals of each department for 2016, and a summary of changes of any line item greater than 10% from the previous year.

The **Special Revenue Fund Section** lists by fund and departments within each fund in fund number order the revenues and expenditures for each fund for 2014, projected 2015 year-end, and the 2016 budget with a summary of each fund if there is more than one department within the fund. The Budget Unit Summaries included give you a general description of the funds and departments, the full-time employee equivalents for the funds and departments, the goals of each department for 2016, and a summary of changes of any line item greater than 10% from the previous year.

The **Utility Enterprise Fund Section** lists by department in department numerical order the revenues and expenditures for each department for 2014, projected 2015 year-end, and the 2016 budget with a summary of all departments in the front of the section. The Budget Unit Summaries included give you a general description of the fund and departments, the full-time employee equivalents for the fund and departments, the goals of each department for 2016, and a summary of changes of any line item greater than 10% from the previous year.

The **Storm Water Drainage Enterprise Fund Section** lists revenues and expenses for 2014, projected 2015 year-end, and the 2016 budget. The Budget Unit Summary included gives you a general description of the fund, the full-time employee equivalents for the fund, the goals of the department for 2016, and a summary of changes of any line item greater than 10% from the previous year.

The **Recreation Center Enterprise Fund Section** lists revenues and expenses for 2014, projected 2015 year-end, and the 2016 budget. The Budget Unit Summary included gives you a general description of the fund, the full-time employee equivalents for the fund, the goals of the department for 2016, and a summary of changes of any line item greater than 10% from the previous year.

The **Golf Course Enterprise Fund Section** lists by department in department numerical order the revenues and expenditures for each department for 2014, projected 2015 year-end, and the 2016 budget with a summary of all departments in the front of the section. The Budget Unit Summaries included give you a general description of the fund and departments, the goals of each department for 2016, and a summary of changes of any line item greater than 10% from the previous year.

The **Capital Improvement Program Section** gives a general explanation of what the program is and the Summary of Six Year Capital Improvements Program lists by fund and then by department the capital requests for 2015, 2016, and 5 years out with a total for each item or project and for each year. Capital Request Forms from each department are also included in this section so you can see the details of each request.

The **Debt Service Section** explains the City's debt policy, gives graphs of what funds have debt and the dollar amount of total debt for the years to come. This section also gives you a debt service schedule for all debt payments by fund for all of the years to come with a total by year and by fund. Explanations of each debt with a separate debt schedule and a graph showing the payments due for years to come are also included.

The **Personnel & Demographics Section** uses graphs to show how many employees the City has and related information as well as trend information on general government revenues by source, different types of taxes received, expenditures by function and fund balance compared to annual expenditures. Statistical information on the City is also included.

The **Miscellaneous** section at the back of the book contains A **Glossary of Budget Terms** and a **Glossary of Acronyms** to explain to the reader technical terms that are used throughout this book. In addition, it contains the **Resolution** adopted by the City Council approving this budget.

CITY OF
Fort Lupton
EST 1836
COME PAINT YOUR FUTURE WITH US

Fort Lupton, CO 80621
www.fortlupton.org

130 S. McKinley Avenue
Phone: 303.857.6694
Greeley: 970.346.0326
Fax: 303.857.0351

Budget Message

October 5, 2015

Honorable Mayor & City Council Members:

In accordance with Colorado Revised Statutes and the ordinances and policies of the City Council, I am pleased to present the Requested Budget for the 2015 fiscal year and the Proposed Six Year Capital Improvements Program. The budget is intended to serve the community, elected officials, management, and staff as:

1. A plan of financial operations estimating the proposed expenditures for the next fiscal year and the proposed means of financing those expenditures.
2. An operational plan for the use and deployment of manpower, materials, and other resources during the next fiscal year.

OVERVIEW

Fort Lupton's economic forecast continues to improve. The sales tax revenue increased 33% in 2014 and is estimated to increase another 7% in 2015. This trend is expected to continue in 2016. New construction is projected to increase in 2016 with 40 residential building permits up from 2015 budgeted 4 residential building permits.

Maintaining adequate fund balances is crucial for the City and the 2016 maintains positive reserves. 2016 capital expenditures of $4,682,191 in the City's governmental and enterprise funds and $165,000 in the Library Fund. With the need of major capital acquisition necessary to maintain the City serviceability, it is necessary to pursue alternate payment methods to extend the equity balance as far into the future as possible. It is imperative that we build our reserves in 2016 *where possible and prudent*. However, we also need to address our needs at the same time.

The budget focuses on improving organizational stability, emphasizing short and long-term planning, addressing critical water & utility needs and increasing reserves.

Fort Lupton continues to be staged to launch growth. The key to reaping these benefits, at least in part, centers on providing growth-oriented services such as water and sewer to essential parts of the community; maintaining city streets, infrastructure and utility plants; implementing smart growth opportunities; and ensuring that the Coyote Creek Golf Course operations continue to be self-sufficient.

The proposed budget for 2016 has been developed with the following goals in mind:

1. ***To address the goals and objectives of the City Council.***
2. ***Focus on financial stability by increasing or maintaining reserves where prudent.***
3. ***Address critical infrastructure improvements in the Utility Fund, especially by providing water/sewer access to new development areas.***

Key Strategies include limiting the amount of new programs, balancing revenues with expenditures and rebuilding reserves while at the same time providing the highest level of services to the citizens of Fort Lupton

Although it is very difficult to achieve every goal listed above, the proposed budget reflects considerable effort toward achieving these objectives. The City is committed to addressing the issues and to improve our financial stability by increasing reserves; improving efficiency and effectiveness in city operations, and by emphasizing a strategic long-term planning by balancing a Six Year Capital Improvements Program within realistic projections.

Major Initiatives

Recreation Center:

The $6.7 million Recreation Center that was adopted by the voters in 2002 was completed in May of 2004 as well as an adjacent 10 acre park site. This has had a significant impact on the quality of life for the entire community. For 2015, we are striving to maintain a balance with revenue collections and expenditure projections. Management has been proactive and is attempting to adjust O & M expenses to correspond with usage and revenues. Usage volume this fall will be critical in meeting the revenue projections for both 2015 & 2016. The voter approved operation mill levy will continue to subsidize the current fee structure and as with last year the 2016 mill levy will include both the debt service and general operation mill levy for the Recreation Center.

Interim Growth Plan:

The City continues to be hopeful that growth will occur and have been working with surrounding entities on boundaries. The City has provided utility service to the South to promote growth, as well as proposed development to the North.

Salary Adjustment:

The City continues the merit based plan put in place in 2012 and had budgeted maximum raises of 4%. There are no premium increases in health insurance in the 2016 budget due an increase in plan deductibles and the adoption of a health reimbursement account for employees.

Challenges, Opportunities & Estimates

Coyote Creek Golf Course:

Revenues:

As indicated previously, the city has experienced large increases in revenues from sales tax due in large part to the growth of the oil and gas industry in the area. But still face challenges of slow growth in two major areas as follows:

1. Intergovernmental revenues, such as the highway use taxes and other potential state and federal assistance.
2. Water & sewer revenues due to decrease consumption.

While the City has seen large increases in 2014 and 2015, we are maintaining a conservative approach in our revenue estimates in 2016. We are projecting a 3% increase in sales tax revenue for 2016 and requesting a 2% increase in water and sewer rates.

Personnel Compensation:

The City has experienced an increased in interest in development in 2015, as a result the 2016 budget includes a part time planning technician to assist with the expected increase in building permits.

The City plans to hire a full time human resources director. This position has been held by a part time contractor since 2014. As the City has experienced economic recovery and growth since the downturn in 2009, vacant positions have been filled and new positions have been added to the payroll. This growth in personnel has increased the duties of the human resources department enough to require a full time director in the department.

A building and grounds director position is being added. This position was previously held by the Assistant City Administrator. Hiring a new building and grounds director will allow the Assistant City Administrator to concentrate on economic development and urban renewal.

Storm Drainage Master Plan:

The City increased the storm drainage fee in 2015 for the first time since the funds creation in 2007. The monthly residential rate increased from $1.90 to $3.80 and the cap for commercial and industrial users increased from $41.67 per month to $83.34. The fund will begin a major project on 14th Street and Factory Circle in 2015 as a result the fund has a projected, accumulated reserve of $79,929 at the end of 2015. No projects are budgeted in 2016 to allow the fund to accumulate a balance to be used for future projects in the Strom Drainage Master Plan.

Reserves:

The growth in revenues started in 2013 continued in 2014 producing a $3.557 million reserve in the General Fund. General Fund expenditure in 2015 are expected to increase 47% decreasing reserves $927,000. Expenditure in 2016 are expected to increase another 19% with ending reserve of $902,540.

COUNCIL GOALS

During a council retreat, the city council outlined various goals it wished to see implemented during the fiscal year. The achievement of these goals has been an ongoing process and the budget continues to reflect these priorities. This section highlights the status of those requests:

1. Continue to Improve Drainage, Sewer, Water & Streets
   Status: The major projects will be started in 2015. 2016 has no projects planned in order to build reserves for future projects.

2. Economic Development Strategy.
   Status: With continued support of the Fort Lupton Development Corp., we can be ready when development is proposed to us. We have increased our planning department to meet the development needs over the next year. As previously mentioned our Assistant City Administrator's duties are being modified so he can concentrate on economic development.

3. Develop Long Range Cash Flow & Debt Analysis.
   Status: Although the economic status of the City has improved it is important to maintain the cash investments to enhance revenue.

4. Revenue Enhancements.
   Status: Revenues will be evaluated as an on-going process to evaluate what new sources may be available.

5. Develop Sidewalk Replacement Program.
   Status: Each year, budget is set aside to address this issue but it will be a long term solution as funds are available.

6. Downtown Development.
   Status: This needs to be a grassroots effort from local businesses in conjunction with the City. An Urban Renewal Authority has been created and will start collecting tax increment financing in 2016 to begin redevelopment.

7. Purchase Land for Expansion of Cemetery (west Side).
   Status: Given limited resources in this fund, expansion is not feasible at this time. Evaluation will be made for future effort in this area.

REVENUES

Overall, the proposed budget for fiscal year 2016, including all funds, transfers, reserves and financings, totals $23,858,044, reflecting a decrease of $4,390,256 in comparison to the 2015 fiscal year projections of $28,248,300. This reflects a decrease for 2016 in other revenue mostly from contributed capital from infrastructure. Taxes & assessments revenue continues to dominate the City's financial picture, accounting for 43% of total General Fund revenues (net of reserves). Historically, the rate of growth for sales taxes has exceeded the national rate of inflation and the Boulder/Denver CPI primarily due to industrial and residential growth but a strong leveling has occurred since the recession. Overall, our revenue projections remain conservative due to regional economic projections on housing and employment, anticipated state pass through funds.

The individual funds ***operating revenues*** *excluding reserves, transfers and financing proceeds* for 2016 are projected as follows:

Fund	2016 Revenue
General Fund	$ 6,462,466
Contingency Fund	39,439
Cemetery and Perpetual Care	50,550
Conservation Trust Fund	65,100
Street Sales Tax Fund	484,530
Culture, Parks and Recreation Sales Tax Fund	633,430
Water Sales Tax Fund	904,261
Utility Enterprise Fund	4,756,616
Storm Drainage Enterprise Fund	160,175
Recreation Center Enterprise Fund	1,391,203
Golf Enterprise Fund	1,031,692
Library	2,887,864
	$18,867,326

EXPENDITURES

The proposed budget for fiscal year 2016 for all funds including transfers and reserves totals $23,858,044, reflecting a decrease of $4,390,256 in comparison to the 2015 fiscal year projections of $28,248,300 primarily due to a decrease in capital projects. If reserves, transfers, and debt payments and debt financing were backed-out, true operating & capital expenditures in the 2016 proposed budget would total $20,575,752.

RESERVES

Total ending 2016 reserves without the golf course are projected at approximately $6,925,915. The golf course 2016 ending reserve/fund balance is estimated at ($4,682,404). The estimated total ending fund reserves without the golf course for 2016 represent an overall decrease of $1,722,063.

The primary reasons for the decrease are the expenditures for personnel and capital projects particularly in Utility, Recreation Fund & Street Sales Tax Fund & Water Sales Tax Fund. At the current time, the City Reserve Polices, exclusive of various impact fees and contributions are as follows:

1. TABOR requires that the city set aside a cumulative 3% of fiscal year spending across all funds. It does not limit the ability of the government to designate the revenue source or other reserve contingencies, such as debt reserves.

2. Recreation Fund, Utility Enterprise Fund, Storm Drainage Fund and Golf Course Fund – require a 10% fund balance. The Golf Course Fund, Recreation Fund and Utility Fund do not currently meet this policy.

3. Pursuant to the legal purposes for which they were created and in compliance with Resolution No. 94-67, each year, before the City may use any impact fees, it must be so stated in the Budget

Resolution or Supplemental Resolution as to its intended purpose. The budget resolution does list the uses included in the proposed budget.

4. Please See reserve analysis for further specific details.

DEBT SERVICE

Overall, debt service for 2016 is $1,668,782 down from $1,672,300. By state laws we cannot budget more expenditures than we have revenue and beginning fund balance; therefore, all of the golf warrants have been classified as short term liabilities since 2004 in financial statements & budget estimates because of their default status. The City made a tender offer on all outstanding golf warrants in 2015. 61.52% of the shares were tendered. The remaining shares payments will once again be classified as short term in the 2016 financial statements unless some debt relief can be obtained.

CAPITAL IMPROVEMENTS

The proposed budget includes a total of $4,847,191 in capital equipment and projects, representing projects in public works, public safety, parks and recreation, utility improvements, and capital equipment. Although not all proposed projects could be funded, the key to the Six Year Capital Program remains that the plan is realistically balanced in all years through taxes, general revenues, grants and contributions.

Major initiatives in the 2016 Capital Improvements Plan, include $1,862,000 in the General Fund for computer equipment, vehicles and infrastructure projects, $656,000 in Street Sales Tax Fund for street infrastructure projects, $88,000 in Conservation Trust for park improvements, $455,843 in Water Sales Tax fund for purchase of water & water storage. $800,000 is included in the Utility Fund for the improvements. Capital includes $40,000 in Recreation Fund, $80,000 in the Cemetery Fund, $60,000 in Community, Parks and Recreation Fund, $640,348 budgeted in the Contingency Fund and $165,000 in the Library Fund.

ASSESSED VALUATION AND PROPERTY TAX MILLAGE

The 2016 budget proposal includes 19.25 mills generating $1,941,952 in revenue, for the support of departments in the General Fund such as Public Works, Parks, Building & Planning, Public Safety and administrative operations. The most recent total assessed property valuation for the city is $100,879,330.

The 2016 budget will also include 5.047 mills for debt service and 4.680 mills for operations and maintenance for the Recreation Center Enterprise Fund as approved by the voters in 2002. The total of these 9.727 mills is expected to bring in $981,253.

The Fort Lupton City Council and its staff should be proud of their accomplishments this past year. We look forward to working with you this next year as we strive to provide the maximum efficiency and service to the citizens of Fort Lupton.

Respectfully submitted,

Leann Perino

Leann Perino
Finance Direct

CITY OF FORT LUPTON
PRINCIPAL OFFICIALS

CITY COUNCIL

TOMMY HOLTON
Mayor
At-Large

SHANNON RHODA
Council Member
Ward 1

DAVID CRESPIN
Council Member
Ward 1

ZO HUBBARD
Treasurer
Ward 2

CHRIS CERETTO
Council Member
Ward 2

CHRIS CROSS
Mayor Pro-Tem
Ward 3

BOB MCWILLIAMS
Council Member
Ward 3

LEGAL AND COURT

ANDREW AUSMUS
City Attorney

LOUIS A. GRESH
Municipal Court Judge

CITY ADMINISTRATION

CLAUD HANES
City Administrator

AARON HERRERA
Assistant City Administrator

NANETTE FORNOF
City Clerk

KENNETH PONCELOW
Public Safety Director

MICHAEL ROUSEY
Wastewater/Water Plant Operator
OMI

LEANN PERINO
Finance Director

JEANELLE ANDERSEN
Court Coordinator

MONTY SCHUMAN
Recreation Director

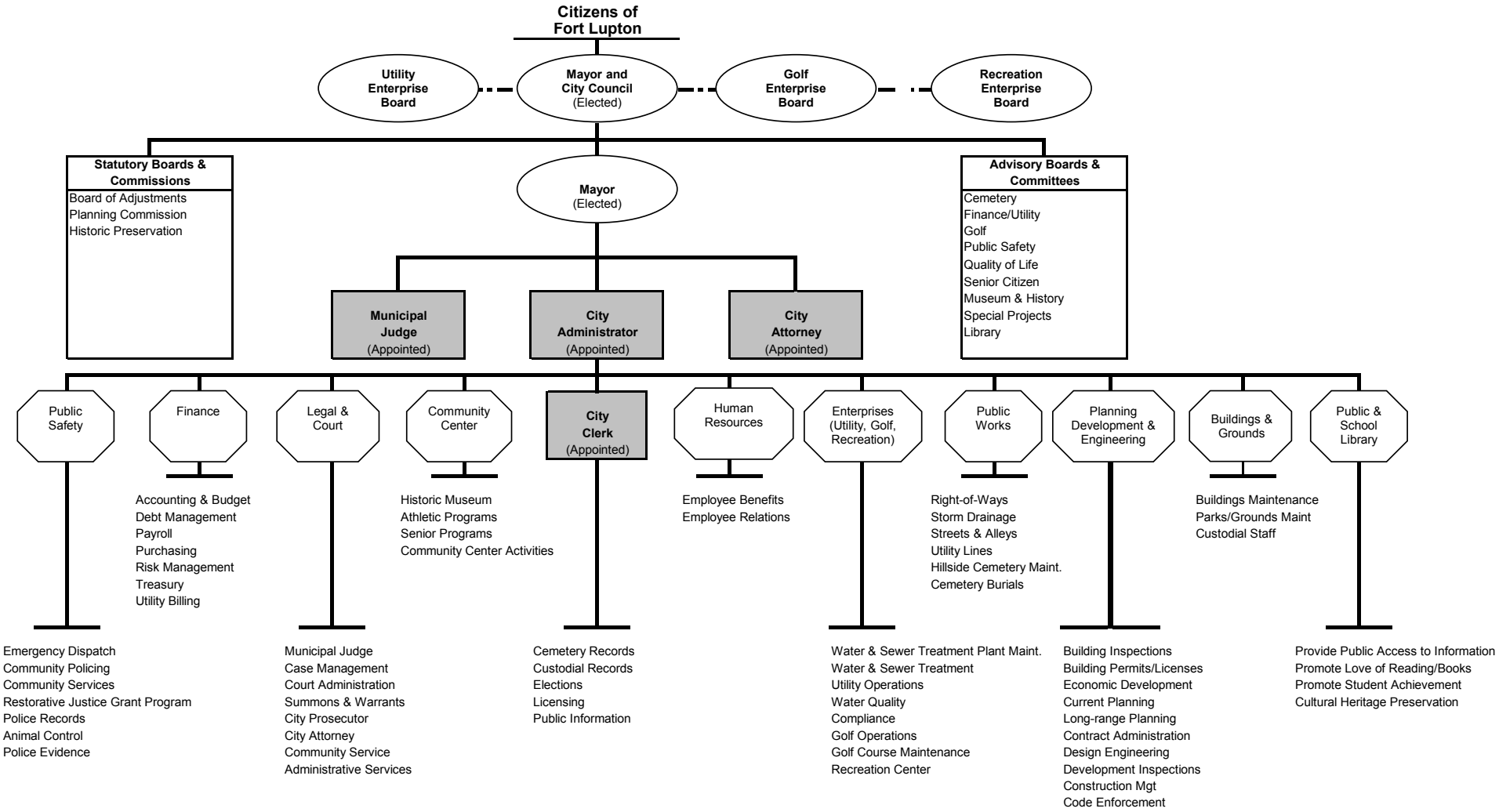
VOLKBELL
Human Resources Manager

MARCO CARANI
Public Works Manager

TODD HODGES
City Planner

TYLER TARPLEY
Golf Course Manager

CITY OF FORT LUPTON
2016 ORGANIZATIONAL CHART



By Function ⬡ - City Departments. ▢ - Appointed Officials. ⬭ - Elected Officials.

CITY OF FORT LUPTON
STRUCTURE AND BUDGETARY ORGANIZATION

ORGANIZATION

The City of Fort Lupton was incorporated in 1890 as a statutory city. Under the State of Colorado, the current Council-Mayor form of government consists of a Mayor who is elected at-large, six Council Members, all of whom are elected from wards, and a full-time City Administrator who is appointed by the City Council and who works under the general direction of the Mayor.

The City provides a full range of municipal services including police protection, paved streets and sidewalks, a storm drainage system, water and wastewater services, a historic museum, a community center, a recreation center, parks, athletic programs, senior citizen programs, community development, a cemetery, a public & school library and a municipal golf course. The level of services will remain the same in 2016.

BUDGETARY STRUCTURE

All financial transactions of the City are budgeted and recorded in individual funds categorized as either a governmental or a proprietary fund type. A graphical synopsis showing all City funds is provided at the end of this section. All funds included in the City of Fort Lupton's and the Fort Lupton Public & School Library Board's audited financial statements are appropriated in the budget. The basis for budgeting is the same as the basis for accounting used in the audited financial statements for all funds. The funds listed under each category are as follows:

Governmental Fund Types: Governmental funds are used to account for all of the activities of the City and Library other than the ones accounted for in another fund and are budgeted on the modified accrual basis of accounting.

1) **General Fund**

The General Fund is the general operating fund of the City and is used to account for operations traditionally associated with a City which is not required for in another fund. This fund is used to account for the activities of elected officials, general government, the public works shop, streets, and public safety. Per GASB regulations, the Contingency Fund, the Street Sales Tax Fund and the Water Sales Tax Fund are now reported as part of the General Fund in the financial statements. For record-keeping purposes, we have kept them separate.

2) Special Revenue Funds

Special Revenue Funds account for revenue from specific taxes or other ear-marked revenue sources which, by law, are designated to finance particular functions or activities of government and can include certain intergovernmental revenue in the form of state and federal grant funds. The Special Revenue Funds included in this budget are as follows:

Contingency Fund

This fund was created in 2013 with a transfer of $500,000 from the General Fund. It will also receive 2% of the General Fund property tax revenues each year going forward. It is being established to provide funds in case of an emergency and can only be spent upon City Council approval. All reserves except TABOR are appropriated each year so the money is available if the City needs it.

Street Sales Tax Fund

This fund was created in November of 1991 to account for the proceeds of a one-half cent sales tax for the design, engineering, construction and major repairs to curbs, gutters, sidewalks, streets, and alleys. This ten year tax expired in December of 2001 and again in December of 2011 and was renewed for a ten year period by the electorate until December of 2021.

Public & School Library Fund

This fund was created for the City in January of 2014. The joint Public and School Library was created by an intergovernmental agreement between the City and the Weld Re-8 School District in 1976. The school district originally performed the accounting for the library. The City began accounting for the library's money per a revised intergovernmental agreement in 2014. The library is located in the Fort Lupton High School but can be used by both students and citizens. The library is primarily funded through a contribution of property taxes from the High Plains Library District.

Culture, Parks & Recreation Sales Tax Fund

This Fund was created in November of 1991 to account for the proceeds of a one-half cent sales tax to provide recreation, parks, and cultural opportunities and services to the public and for the acquisition or construction of a Community Center. This original ten year tax expired in December of 2001 and was renewed for a twenty year period by the electorate until December of 2021.

Conservation Trust Fund

This Fund accounts for lottery proceeds received from the State for the acquisition, development, and maintenance of new conservation sites or for capital improvements or maintenance for recreational purposes on any public site pursuant to Colorado Revised Statutes. Funds are distributed from the State based on a formula approved by voters in November of 1992.

Water Sales Tax Fund

This Fund was created in November of 1991 to account for the proceeds of a one cent sales tax for the acquisition, conveyance, and treatment of water by the City in conjunction with its membership in the Northern Colorado Water Conservancy District and the construction of the infrastructure and improvements related thereto. This fifteen year tax expired in December of 2006 and was renewed for a twenty year period by the electorate until December of 2026.

Cemetery and Perpetual Care Fund

The Hillside Cemetery is operated by revenues received from the sale of plots, grave openings/closings and perpetual care. The fund was established in 1985 to accumulate enough interest earnings from perpetual care income held in trust to operate the cemetery to the extent that General Fund assistance would not be necessary. The General Fund is now contributing for capital requests and the water usage.

Memorial Trust Fund

The Memorial Trust Fund is operated strictly by donations received for specific projects or programs for the Hillside Cemetery. The Fund was established in 2001 to receive and administer donations and endowments for various cemetery improvements. This fund is projected to be completely spent in 2015 so nothing was budgeted in 2016.

Proprietary Fund Types

Proprietary funds are used to account for activities similar to those found in the private sector where the determination of net income is necessary and useful for sound financial administration. The City budgets proprietary type funds using the accrual basis of accounting except in its treatment of capital expenditures and debt service.

1) Enterprise Funds

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises in that the costs of providing goods or services to the general public are financed through user charges. Enterprise Funds included in this budget are as follows:

Utility Enterprise Fund

The water and sewer funds were originally created in 1993 to account for the financing and operation of the water system which renders services on a user charge basis to the general public. These funds were consolidated in December of 1998. They include the

operations of the distribution systems, the treatment plants, the well system, the sewer lift stations and the water tanks.

Storm Water Drainage Fund

The Storm Water Drainage Fund was created in 2007 to account for the financing and operation of the storm water drainage system which renders services on a user charge basis to the general public. These funds are used for engineering, construction and maintenance of the storm drainage system.

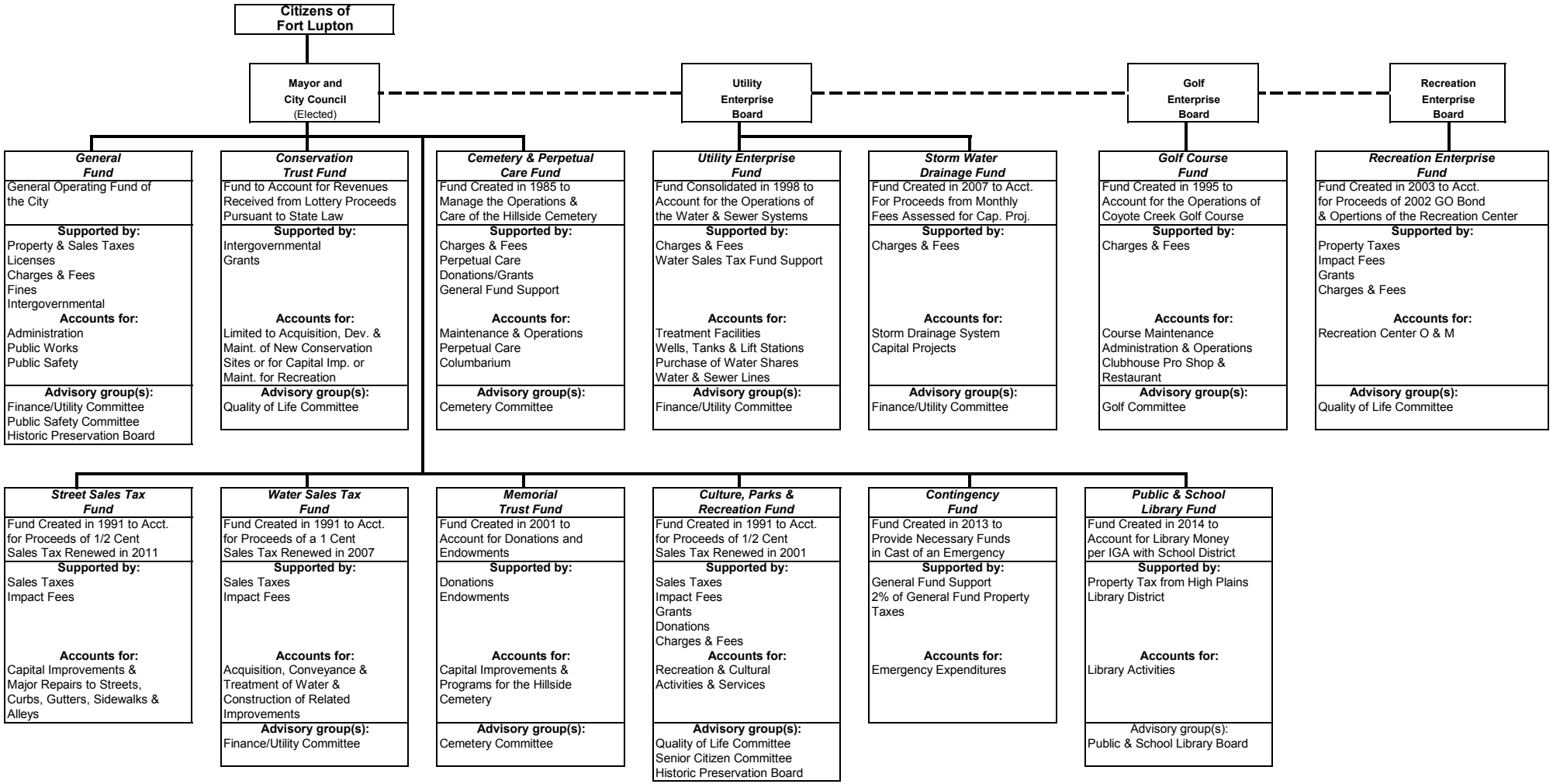
Recreation Enterprise Fund

This Fund was created in 2003 as a special revenue fund to account for the financing and operation of the new recreation center which renders services on a user charge basis to the general public. In 2004, a recreation enterprise fund/board was created to account for this activity. The recreation center was constructed utilizing general obligation bonds approved in 2002. There is both a debt service and an operation mil levy. In May of 2004, the center was opened to the general public.

Golf Enterprise Fund

This Fund was created in 1995 to account for the financing and operation of the new municipal golf course which renders services on a user charge basis to the general public. The course was constructed utilizing revenue anticipation warrants in 1996-1998 and was opened to the general public on May 1, 1999.

CITY OF FORT LUPTON
SYNOPSIS OF CITY FUNDS



City of Fort Lupton
Relationship of Departments to Funds

	Governmental Funds									Proprietary Funds			
Department	**General Fund**	**Contingency Fund**	**Street Sales Tax Fund**	**Public & School Library Fund**	**Culture, Parks & Recreation Fund**	**Conservation Trust Fund**	**Water Sales Tax Fund**	**Cemetery Fund**	**Memorial Fund**	**Utility Fund**	**Storm Drainage Fund**	**Recreation Center Fund**	**Golf Course Fund**
Administrative Services	X												
Legislative	X												
Municipal Court	X												
City Clerk	X												
Human Resources	X												
City Administrator	X												
Finance	X												
City Attorney	X												
Miscellaneous	X	X											
Internal Technology	X												
Emergency Dispatch	X												
Community Policing	X												
Community Services	X												
Restorative Justice Grant Program	X												
Police Records	X												
Public Works Shop	X												
Streets	X		X										
Buildings & Grounds	X				X	X						X	
Building Inspection	X												
Community Development	X												
Engineer	X												
Code Enforcement	X												
Neighborhood Stabilization	X												
Public & School Library				X									
Community Center					X								
Senior Programs					X								
Athletics					X								
Historic Museum					X								
Cemetery								X	X				
Water Lines										X			
Water Wells										X			
Water Treatment										X			
Sewer Lines										X			
Sewer Treatment										X			
Utility Billing										X			
Water Storage										X			
Utility Administration & Debt							X			X			
Storm Drainage											X		
Recreation Center												X	
Golf Course Pro Shop/Restaurant													X
Golf Course Operations/Maintenance													X
Golf Course Administration													X

CITY OF FORT LUPTON
LEGAL REQUIREMENTS

BUDGET SUBMISSION

Pursuant to Colorado Revised Statutes Title 29, Article 1, Part 1 "Local Government Budget Law of Colorado", each local government levying property tax must enact a resolution or ordinance to appropriate funds for the ensuing fiscal year before certifying the mill levy to the county commissioners by December 15th (C.R.S. 39-5-128(1)) of each year. If the budget is not adopted by the deadline, then 90% of the amounts appropriated in the current year for operations and maintenance expenses shall be deemed re-appropriated for the purposes specified in such last appropriation (C.R.S. 29-1-108 (2) and (3)).

The budget officer must submit the proposed budget presenting a complete financial plan by fund and by spending agency within each fund to the governing body by October 15th of each year (C.R.S. 29-1-105).

The governing body must publish "Notice of Budget" upon receiving the proposed budget (C.R.S. 29-1-106(1). The notice must contain the following:

- Date & Time of the Budget Meeting
- Information about the availability for inspection of the budget
- A statement that electors may file objections to the proposed budget at any time prior to the adoption of the budget (C.R.S. 29-1-106)

A certified copy of the adopted budget must be filed with the Division of Local Government, Department of Local Affairs of the State of Colorado by January 31st of the budget year. (C.R.S. 29-1-113(1)). A certified copy of the budget means that it has a signed statement indicating: "I, <name of person>, certify that the attached is a true and accurate copy of the 2016 budget of the City of Fort Lupton." If a budget is not filed, the county treasurer may be authorized to withhold the local government's tax revenues.

The local government budget must set forth the following:

The budget must contain:

- A written budget message that must include:
  - Describe the important features of the budget;
  - Include a statement of the budgetary basis of accounting used in the budget [cash, modified accrual, or encumbrance (C.R.S. 29-1-102(2))]
  - Include a description of the services to be delivered during the budget year (C.R.S. 29-1-103(1)(2).

- Expenditures and revenues must be described with "…explanatory schedules or statements classifying the expenditures by object and the revenues by source." (C.R.S. 29-1-103(1)(f)).

- Estimated beginning and ending fund balances must be shown (C.R.S. 29-1-103(1)(c). Fund balances are described as "…the balance of total resources available for subsequent years' budgets…"(C.R.S. 29-1-102(11)).

- Three years' comparable data must be shown in the budget: the prior fiscal year's actual figures; the estimated figures through the end of the current fiscal year; and the budget year's data (C.R.S. 29-1-103(1)(d)).

- No deficit spending. No budget shall provide for expenditures in excess of available revenues and beginning fund balances (C.R.S. 29-1-103(2)).

- Lease-purchase agreement supplemental schedule. The adopted budget must separately set forth the total amount to be expended during the budget year for payment obligations under all lease-purchase agreements for real property and for all other property. It must also show the total maximum payment liability under the agreement, and all optional renewal terms (C.R.S. 29-1-103(3)(d)).

BUDGET AMENDMENTS

Local governments subject to the local government budget law (C.R.S. 29-1-101) must follow statutory procedures to authorize any spending in excess of the "appropriation" of the budget. The appropriation must be made by fund (C.R.S. 29-1-102(10)) within the budget and may be made by spending agency (a department) (C.R.S. 29-1-102(17)) within a fund and the amounts appropriated shall not exceed the expenditures specified in the budget (C.R.S. 29-1-108(2)). The City of Fort Lupton drafts its budget resolution by fund.

Transfer Appropriated Moneys: If the appropriation is by fund, then the moneys may be transferred from one line item to another within the fund without having to do a statutory budgetary amendment. If moneys are to be transferred between appropriated funds, the budget must be amended in the statutory manner because the appropriation of the fund receiving the transfer must be increased.

Supplemental Budget & Appropriation: If the local government receives revenues unanticipated from any other source other than its property tax mill levy, the expenditure of such revenues requires the adoption of a supplemental budget and appropriation to authorize spending the "new" money above the initially appropriated amount.

Revised Appropriation: If revenues are lower than anticipated in the adopted budget, the governing body may adopt a revised (downward) appropriation ordinance or resolution and so reduce spending to less than what was originally budgeted (C.R.S. 29-1-109 (1)(c)).

Budget Contingency: In a situation where the local government has had an unforeseen emergency, the local government may adopt a budget contingency at a public meeting. The facts concerning the emergency should be detailed within the minutes of the public meeting at which the contingency is adopted, and afterward a copy of the resolution/ordinance adopting the contingency should be sent to the Division of Local Affairs.

Steps to Amend the Budget:

1. Publish the Notice of Meeting to Amend the Budget (must contain same type of information as the original Notice of Budget)
2. Conduct a hearing
3. Adopt the budget amendment
4. File a copy of the adopted resolution or ordinance with the Division of Local Government

Timing: Spending in excess of the appropriation is not permitted (C.R.S. 29-1-110). Therefore, the statutory amendment of the budget or contingency must occur before spending in excess of the original appropriation.

LAPSE OF APPROPRIATIONS

All unexpended appropriations expire at the end of the fiscal year. (C.R.S. 29-1-108 (6))

TABOR

Property Tax Revenue:
Article X, Section 20 of the CO Constitution, known as the Taxpayer's Bill of Rights (TABOR), requires voter approval of all mill levy increases and states that the maximum allowable percentage increase in any district's property tax revenue is inflation in the prior calendar year plus annual local growth.

Fiscal Year Spending Limitation:
The maximum percentage increase allowed in a district's fiscal year spending is inflation in the prior calendar year plus annual local growth, adjusted for revenue changes approved by the voters.

The City of Fort Lupton adopted Resolution 2004-026 on August 25, 2004 to approve the submission of two "voter approved revenue change" ballot issues for the coordinated special election on November 2, 2004.

Ballot Issue No. 1:
WITHOUT CREATING ANY NEW TAX OR RAISING ANY CURRENT TAX, shall the City of Fort Lupton Recreation Enterprise, and the Recreation Center within the Enterprise be permitted, to receive, retain and spend for the purpose intended, all grants, and all other gifts and income, whether from public or private sources, in excess of the spending, revenue raising, or enterprise status income limitations, or other limits in Section 20, Article X of the Colorado Constitution (TABOR), for the full year of 2004 and each and every year thereafter?

Ballot Issue No. 2:
WITHOUT CREATING ANY NEW TAX OR RAISING ANY CURRENT TAX, shall the City of Fort Lupton be permitted, to receive, retain and spend all City revenues in excess of the spending, revenue raising, or other limits in Section 20, Article X of the Colorado Constitution (TABOR), for the full year of 2004 and each and every year thereafter?

These ballot issues passed with yes votes on November 2, 2004 thus allowing the City of Fort Lupton to not have to limit our property tax revenue or fiscal year spending in this manner.

Debt Limitation:
TABOR requires voter approval in advance for the creation of multiple fiscal year direct or indirect district debt or other financial obligation except when refinancing existing debt at a lower interest rate, for leases with annual appropriation requirements and when pledging adequate present cash reserves irrevocably to be held for the future debt payments.

5.5% ANNUAL LEVY LAW (C.R.S. 29-1-301)

The 5.5% Annual Levy Law requires that levies be lowered to prevent levying more revenue than a 5.5% increase from the prior year and an additional amount for new construction, annexations/inclusions and other new property. It is possible to increase this limit for capital expenditures by governing board action without an election by publishing a notice of public hearing (C.R.S. 29-1-301(1.2)). If the capital expenditures are for County Road & Bridge purposes, it is possible to secure a waiver from the Division of Local Government of the mandatory municipal share back requirement (C.R.S. 29-1-301(1.2)(b)). If an increase in the oil & gas production is experienced, it is possible to treat this as “new property” under this limit by initiating an application process through the Division of Local Government, which if successful, will allow an additional increase (C.R.S. 29-1-301(1)(b)).

GENERAL BUDGET PROCESS

The City's fiscal year begins on January 1st and ends on December 31st of each year. In March or April, the budget calendar is developed and approved by the City Council. In July, the capital request forms and instructions are sent to department heads and are due back to the Finance Department at the beginning of August. In addition, the Finance Department develops the personnel services budget after the first payroll in July when all of the merit raises have been entered in the payroll software. After the general ledger numbers for July have been finalized, the capital requests have been entered and the personnel services budget numbers have been entered; the Finance Department sends out the operating budget spreadsheets to the department heads for their completion. These are due back to the Finance Department at the beginning of September.

After initial review of all numbers, meetings may be held between the City Administrator, the Finance Director and the department heads to balance the budget if necessary. A list is created of topics for discussion with City Council for items that have been removed from the budget but may still be considered by the City Council during the budget hearing.

In October but prior to October 15th, the requested budget book is created and handed out to the City Council and all department heads for review. A notice of hearing is published in the Fort Lupton Press and a public hearing is held on the proposed budget. At this hearing, all department heads present their requests to the City Council and City Council has a chance to ask questions on the requests. The Finance Department is present to record changes made to the requested budget by the City Council.

After the budget retreat but before the December meeting where the budget is adopted, staff gathers additional information that was requested by City Council and presents it at regular City Council meetings and the City Council makes additional budget decisions based on that data.

After December 10th and prior to December 15th, the budget resolution and the resolution certifying the mill levy to the county are submitted to be approved by City Council and includes a final public hearing. The final budget resolution and the certification of the mill levy must be approved by the City Council by December 15th.

CITY OF FORT LUPTON BUDGET CALANDER

January 1	Beginning of the fiscal year
July 1	Finance Department sends out Capital Request Forms to the department heads to begin filling out
July 3	After the first payroll in July when all employees have received their merit pay increases, the Finance Department begins preparation of the payroll budget for all departments. Each department head gets a copy of their employees' allocations to be sure they are correct for the next year. Finance Department enters data into budget software and spreadsheets for the budget book.
August 1	Capital request forms due back to Finance Department to be entered into budget software and spreadsheets for the budget book. Finance Department works on formatting department budget request spreadsheets.
August 13	Finance Department finishes July month-end & sends out budget operating request spreadsheets to department heads with payroll and capital requests already entered into them.
September 8	Department heads submit budget operating requested to Finance Department
October 14	Proposed budget submitted to City Council (C.R.S. 29-1-105)
October 7, 14	Notice of Budget published in Fort Lupton Press (C.R.S. 29-1-106(1))
October 17	Budget hearing
December 11	Final budget submitted to council
December 14	Council adopts budget (C.R.S. 29-1-108(2) and (3))
December 14	Certification of Mill Levy (C.R.S 39-5-128(1))
By January 31	Certified copy of budget filed with State of CO (C.R.S. 29-1-113(1))

CITY OF FORT LUPTON
SUMMARY OF ACCOUNTING POLICIES

Budgetary Accounting Basis

Basis of accounting refers to when revenues and expenditures, or expenses, are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied. For both accounting and budgetary purposes, the following basis is applied.

Governmental Funds utilize the modified accrual basis of accounting. Revenues are recorded in the year in which they are both measurable and available. Revenues are measurable when the amount of the transaction can be determined. Revenues are available when they are collectible within the current period or shortly thereafter. Generally expenditures are recorded when the liability is incurred.

Proprietary Funds use the accrual basis of accounting. Revenues are recognized when earned and measurable. Expenses are recognized when the liabilities are incurred. The State of Colorado requires capital expenses be budgeted and appropriated in Proprietary funds.

Budgets are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP), except capital improvements are treated as expenses in the proprietary funds.

Amendments to the Budget Process

Transfers of appropriations for amounts up to $500 may be made with the approval of the Program Administrator (Division Manager), Department Head and Finance Director between any account (line-item) within the same program (Resolution No. 98-006).

Transfers of appropriations between $500 and $1,500 may be made with the approval of the Program Administrator (Division Manager), Department Head, Finance Director and City Administrator between any account (line-item) within the same program or between programs within the same spending agency (department) (Resolution No. 98-006).

Transfers of appropriations for amounts exceeding $1,500 and $3,000 may be made with the approval of the Program Administrator (Division Manager), Department Head, Finance Director, City Administrator and the Mayor between any account (line-item) within the same program or between programs within the same spending agency (department) (Resolution No. 98-006).

Transfers of appropriations for amounts exceeding $3,000 shall require Council approval through an Action Memorandum (Resolution No. 98-006).

No transfer of appropriations may be made from an account (line-item) that would result in that account (line-item) exceeding its own appropriation nor from any program that would result in that program exceeding its own appropriation (Resolution No. 98-006).

Nothing in this policy shall preclude the Finance Director, with the approval from the City Administrator, to reclassify/rename budgetary accounts (line-items) provided that the City Council is notified of the change (Resolution No. 98-006).

Nothing in this policy shall preclude the Finance Director, with the approval from the City Administrator, to add accounts (line-items) strictly for accounting purposes to more appropriately track expenditure classifications (i.e. Budget may be for Social Security; however, decision is made to break-out "Medicare" for tracking purposes) (Resolution No. 98-006)

Transfers of unencumbered appropriations between departments may be made by Council through a resolution.

Pooled Cash

The City has a single checking account for all cash transactions, with the exceptions of the Library and Golf Funds, with separate accounting into each fund. An overdraft in one fund will not result in returned checks with the single checking account. At December 31, 2014, the checking account of the City shows a positive bank balance. Any fund that issued checks in excess of its available funds from the checking account is treated as having borrowed cash from other funds.

Capital Assets

The accounting and reporting applied to the fixed assets associated with a fund are determined by its measurement focus as discussed above.

All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Contributed fixed assets, including water rights, fire hydrants, water and sewer lines from sub-dividers and property owners, are recorded at estimated fair market value at the time received.

Acquisitions of capital assets are recorded as capital outlay expenditures within the governmental funds.

Capital assets used by proprietary funds are capitalized in the appropriate proprietary fund. Depreciation is charged as an expense against their operations and accumulated depreciation is reported on proprietary fund balance sheets.

Depreciation has been provided using the straight-line method over the estimated useful lives as follows:

Plant and Improvements	50-100 years
Machinery and Equipment	5-10 years
Streets	20 years
Bridges	15 years

Revenues – Exchange Transactions

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On the modified accrual basis, revenue is recorded when the exchange takes place and in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the City, the phrase "available for exchange transactions" means expected to be received within 60 days of year-end.

Revenues - Non-exchange Transactions

Non-exchange transactions, in which the City receives value without directly giving equal value in return, include property taxes, specific ownership taxes, grants, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the City must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the City on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions also must be available (i.e., collected within 60 days) before it can be recognized.

Deferred Inflow of Resources
Deferred Inflows of Resources is an acquisition of net assets by the City that is applicable to a future reporting period.

On governmental fund financial statements (i.e., on the modified accrual basis), receivables that will not be collected within the available period have been reported as Deferred Inflow of Resources (i.e., they are measurable but not available) rather than as revenue.

Since property taxes are levied in December (i.e., there is a legal claim) for the next calendar year's operations, the total levy is reported as Taxes Receivable and Deferred Inflow of Resources.

Those revenues susceptible to accrual are property taxes, use tax, tobacco tax, highway user tax, and franchise fees. Sales taxes collected and held by the state for the current year on behalf of Fort Lupton are also recognized as revenue. Fines, permits and license revenues are not susceptible to accrual. Generally, they are not measurable until received in cash.

Grants and entitlements received before the eligibility requirements are met (e.g., cash advances) also are recorded as Deferred Inflow of Resources.

Expenses/Expenditures
On the accrual basis of accounting, expenses are recognized at the time they are incurred. On the modified accrual basis, expenditures generally are recognized in the accounting period in which the related fund liability is incurred and due, if measurable.

Property Taxes
Under Colorado law, all property taxes become due and payable in the year following that in which they are levied. Property taxes are recognized as revenue when received by the County Treasurer. The 2015 fiscal year property tax calendar for Weld County was as follows:

Certification Date	December 15
Tax bills mailed	by January 31
First installment due	February 28
Second installment due	June 15
If paid in full, due	April 30
Tax Lien Sale	October 31

Accumulated Unpaid Vacation and Sick Leave
Under terms of City personnel policies, City employees are granted vacation and sick leave in varying amounts. In the event of termination or retirement, an employee who was hired prior to February 14, 2001 is paid for accumulated vacation days up to a maximum of 30 days. They are also paid 50% of their accumulated sick leave up to a maximum of 90 days. An employee hired after February 14, 2001 is paid for accumulated vacation days up to a maximum of 30 days. They are paid 25% of accumulated sick leave up to a maximum of 90 days.

Inventory
Inventory is valued at cost (first-in, first-out) in the proprietary funds. Inventory in all other funds is not recorded, as it is not significant. The cost is recorded as expenditure when the individual inventory items are purchased.

Fund Equity
Fund equity at the governmental fund financial reporting level is classified as "fund balance." Fund equity for all other reporting is classified as "net position."

Fund Balance
Generally, fund balance represents the difference between the current assets and current liabilities. The City reserves those portions of fund balance which are legally segregated for a specific future use or which do not represent available, spendable resources and therefore are not available for appropriation or expenditure. Unreserved fund balance indicates that portion of fund balance that is available for appropriation in future periods. Designations are management's intent to set aside these resources for specific services.

Net Position
Net Position represents assets plus deferred outflows less liabilities less deferred inflows. Net position invested in capital assets, net of related debt, consists of capital assets, net of accumulated depreciation, and reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets.

Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the City or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. All other net position is reported as unrestricted.

Operating Revenues and Expenses
Operating revenues are those revenues that are generated directly from the primary activity of the enterprise fund. For the City, these revenues are charges for services. Operating expenses are necessary costs incurred to provide the good or services.

Inter-fund Activity
Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after non-operating revenues/expenses section in the enterprise fund. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements. Transfers between governmental and business-type activities on the government-wide statement of activities are reported as general revenues. Transfers between funds reported in the governmental activities column are eliminated.

BUDGET SUMMARY

REVENUE & EXPENDITURE SUMMARY

Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
REVENUES:					
Taxes and Assessments	7,015,779	6,287,625	6,567,331	6,679,078	6,712,248
Licenses and Permits	108,533	110,100	125,758	111,980	111,980
Intergovernmental	2,506,027	3,994,152	3,867,313	4,973,906	4,605,506
Charges for Services	6,917,112	6,846,497	6,836,622	6,375,131	6,375,131
Sales of Merchandise	223,466	182,100	226,541	255,721	255,721
Fines and Forfeits	129,018	153,900	171,768	185,300	185,300
Interest Income	25,719	8,636	27,939	7,750	7,750
Private Contributions	39,179	15,600	16,213	13,100	13,100
Internal Transfers	534,550	715,440	922,265	1,038,781	1,038,781
Other	1,206,987	2,051,056	2,467,353	600,590	600,590
Beginning Reserves	3,691,154	9,617,245	7,019,197	3,951,937	3,951,937
Total Revenues	**22,397,526**	**29,982,351**	**28,248,300**	**24,193,274**	**23,858,044**
EXPENDITURES:					
Personnel	4,939,302	5,825,173	5,827,209	6,202,167	6,239,838
Supplies	521,775	636,707	675,549	723,100	723,100
Purchased Services	4,182,184	4,336,975	4,039,130	4,387,086	4,487,886
Fixed Charges	3,862,774	4,323,772	4,357,119	4,165,737	4,277,737
Capital Outlay	1,337,744	9,529,116	8,475,091	5,095,650	4,847,191
Transfers	534,550	715,440	922,265	1,038,781	1,038,781
Reserves	7,019,197	4,615,168	3,951,937	2,580,753	2,243,511
Gross City Cost	**22,397,526**	**29,982,351**	**28,248,300**	**24,193,274**	**23,858,044**

REVENUE & EXPENDITURE SUMMARY — ALL FUNDS

2016 BUDGET SUMMARY

	Governmental Type Funds								Proprietary Type Funds				
				Special Revenue Funds					Enterprise Funds				
Description	General Fund	Contingency	Library	Cemetery & Perpetual	Conservation Trust	Street STX	CPR STX	Water STX	Recreation Center	Utility Enterprise	Storm Drainage	Golf Course	Total
SOURCES OF FUNDS:													
Current Revenues:													
Taxes and Assessments	3,884,635	38,839	-	-	-	451,630	451,630	903,261	982,253	-	-	-	6,712,248
Licenses and Permits	111,980	-	-	-	-	-	-	-	-	-	-	-	111,980
Intergovernmental	1,655,142	-	2,885,364	-	65,000	-	-	-	-	-	-	-	4,605,506
Charges for Services	536,109	-	-	50,450	-	32,200	117,650	-	393,650	4,349,616	160,025	735,431	6,375,131
Sale of Merchandise	-	-	-	-	-	-	-	-	-	-	-	255,721	255,721
Fines and Forfeits	185,300	-	-	-	-	-	-	-	-	-	-	-	185,300
Interest Income	1,800	600	500	100	100	700	300	1,000	500	2,000	150	-	7,750
Private Contributions	9,500	-	2,000	-	-	-	1,600	-	-	-	-	-	13,100
Other	78,000	-	-	-	-	-	62,250	-	14,800	405,000	-	40,540	600,590
Total Current Revenues	6,462,466	39,439	2,887,864	50,550	65,100	484,530	633,430	904,261	1,391,203	4,756,616	160,175	1,031,692	18,867,326
Other Sources:													
Internal Transfers	-	-	-	140,000	-	-	41,835	-	381,435	475,511	-	-	1,038,781
Beginning Reserves	2,629,793	602,092	1,533,501	39,748	124,555	468,645	669,333	1,180,554	(427,445)	1,747,272	79,929	(4,696,041)	3,951,937
Total Other Sources	2,629,793	602,092	1,533,501	179,748	124,555	468,645	711,168	1,180,554	(46,010)	2,222,783	79,929	(4,696,041)	4,990,718
Total Sources of Funds	9,092,259	641,531	4,421,365	230,298	189,655	953,175	1,344,598	2,084,815	1,345,193	6,979,399	240,104	(3,664,349)	23,858,044
USES OF FUNDS:													
Current Expenditures:													
Administrative Services	112,575												112,575
Legislative	428,779												428,779
Legal & Court	270,461												270,461
City Clerk	109,603												109,603
Human Resources	205,095												205,095
City Administrator	239,043							723,843					962,886
Finance	398,465												398,465
Internal Technology	523,772												523,772
Public Safety	1,625,523												1,625,523
Public Works	1,273,424			226,702		766,000							2,266,126
Buildings & Grounds	1,158,948				88,000								1,246,948
Planning , Development & Eng	1,079,814												1,079,814
Recreation	-						587,130						587,130
Enterprises	-								1,192,817	5,513,386	33,696	1,018,055	7,757,954
Debt Service	-								95,238	408,601			503,839
Library	-		1,274,052										1,274,052
Other	582,382	640,348											1,222,730
Total Current Expenditures	8,007,884	640,348	1,274,052	226,702	88,000	766,000	587,130	723,843	1,288,055	5,921,987	33,696	1,018,055	20,575,752
Other Uses:													
Internal Transfers	181,835	-		-	-	-	381,435	475,511		-	-	-	1,038,781
Ending Reserves	902,540	1,183	3,147,313	3,596	101,655	187,175	376,033	885,461	57,138	1,057,412	206,408	(4,682,404)	2,243,511
Total Other Uses	1,084,375	1,183	3,147,313	3,596	101,655	187,175	757,468	1,360,972	57,138	1,057,412	206,408	(4,682,404)	3,282,292
Total Uses of Funds	9,092,259	641,531	4,421,365	230,298	189,655	953,175	1,344,598	2,084,815	1,345,193	6,979,399	240,104	(3,664,349)	23,858,044

SUMMARY OF BUDGET BALANCES

2015 AMENDED BUDGET

FUND	BEGINNING BALANCE	MILL LEVY	SALES TAX	ENDING BALANCE
General Fund	2,719,239	19.5190	2.0%	1,450,411
SPECIAL REVENUE FUNDS				
Contingency	564,507			1,118
Library	1,062,332			1,325,269
Cemetery	45,645			24,931
Conservation Trust	229,963			78,453
Street STX	857,734		0.5%	415,728
CPR STX	453,434		0.5%	487,386
Water STX	986,087		1.0%	558,271
Memorial	2,256			-
ENTERPRISE FUNDS				
Recreation Center	(119,145)	10.755		24,252
Utility	2,788,112			724,984
Strom Drainage	490,561			156,843
Golf	(463,480)			(632,478)
TOTAL	**9,617,245**	**30.274**	**4.0%**	**4,615,168**

2016 FINAL BUDGET

ASSESSED VALUATION $100,879,330

FUND	BEGINNING BALANCE	MILL LEVY	SALES TAX	PROPERTY TAX	SALES TAX	USE TAX	CHARGE FOR SERVICE	OTHER REVENUE	INTERFUND TRANSFERS	AVAILABLE FINANCING	APPROP-RIATIONS	ENDING BALANCE
General Fund	2,629,793	19.2500	2.0%	1,903,113	1,706,522	100,000	536,109	2,216,722		9,092,259	8,189,719	902,540
SPECIAL REVENUE FUNDS												
Contingency	602,092			38,839				600	-	641,531	640,348	1,183
Library	1,533,501							2,887,864		4,421,365	1,274,052	3,147,313
Cemetery	39,748						50,450	100	140,000	230,298	226,702	3,596
Conservation Trust	124,555							65,100		189,655	88,000	101,655
Street STX	468,645		0.5%		426,630	25,000	32,200	700		953,175	766,000	187,175
CPR STX	669,333		0.5%		426,630	25,000	117,650	64,150	41,835	1,344,598	968,565	376,033
Water STX	1,180,554		1.0%		853,261	50,000	-	1,000	-	2,084,815	1,199,354	885,461
ENTERPRISE FUNDS												
Recreation Center	(427,445)	9.727		981,253			393,650	16,300	381,435	1,345,193	1,288,055	57,138
Utility	1,747,272						4,349,616	407,000	475,511	6,979,399	5,921,987	1,057,412
Storm Drainage	79,929						160,025	150	-	240,104	33,696	206,408
Golf	(4,696,041)						735,431	296,261		(3,664,349)	1,018,055	(4,682,404)
TOTAL	**3,951,937**	**28.977**	**4.0%**	**2,923,205**	**3,413,043**	**200,000**	**6,375,131**	**5,955,947**	**1,038,781**	**23,858,044**	**21,614,533**	**2,243,511**

RESERVES ANALYSIS
BUDGET YEARS 2015-2016

2015					
Fund	Beginning Reserves 1/1/2015	Revenues	Expenses	Est. Ending Reserves 12/31/2015	Net Change
General Fund	3,556,825	6,326,040	(7,253,072)	2,629,793	(927,032)
Contingency Fund	564,622	37,470	-	602,092	37,470
Street Sales Tax Fund	984,428	473,477	(989,260)	468,645	(515,783)
Library Fund	1,170,064	1,319,091	(955,654)	1,533,501	363,437
Culture, Parks & Recreation Fund	608,950	640,590	(580,207)	669,333	60,383
Conservation Trust Fund	277,213	65,100	(217,758)	124,555	(152,658)
Cemetery & Perpetual Care Fund	56,008	204,511	(220,771)	39,748	(16,260)
Memorial Trust Fund	2,255	1	(2,256)	0	(2,255)
Water Sales Tax Fund	1,470,874	846,155	(1,136,475)	1,180,554	(290,320)
Storm Drainage Fund	448,106	319,104	(687,281)	79,929	(368,177)
Recreation Center Fund	(525,788)	1,405,984	(1,307,641)	(427,445)	98,343
Utility Enterprise Fund	3,130,378	8,473,473	(9,856,579)	1,747,272	(1,383,106)
Golf Enterprise Fund	(4,724,739)	1,118,107	(1,089,409)	(4,696,041)	28,698
Total	7,019,197	21,229,103	(24,296,363)	3,951,937	(3,067,260)
Total w/o Golf Fund				8,647,977	(3,095,958)

2016					
Fund	Est. Beginning Reserves 1/1/2016	Revenues	Expenses	Est. Ending Reserves 12/31/2016	Net Change
General Fund	2,629,793	6,462,466	(8,189,719)	902,540	(1,727,253)
Contingency Fund	602,092	39,439	(640,348)	1,183	(600,909)
Street Sales Tax Fund	468,645	484,530	(766,000)	187,175	(281,470)
Library Fund	1,533,501	2,887,864	(1,274,052)	3,147,313	1,613,812
Culture, Parks & Recreation Fund	669,333	675,265	(968,565)	376,033	(293,300)
Conservation Trust Fund	124,555	65,100	(88,000)	101,655	(22,900)
Cemetery & Perpetual Care Fund	39,748	190,550	(226,702)	3,596	(36,152)
Water Sales Tax Fund	1,180,554	904,261	(1,199,354)	885,461	(295,093)
Storm Drainage Fund	79,929	160,175	(33,696)	206,408	126,479
Recreation Center Fund	(427,445)	1,772,638	(1,288,055)	57,138	484,583
Utility Enterprise Fund	1,747,272	5,232,127	(5,921,987)	1,057,412	(689,860)
Golf Enterprise Fund	(4,696,041)	1,031,692	(1,018,055)	(4,682,404)	13,637
Total	3,951,937	19,906,107	(21,614,533)	2,243,511	(1,708,426)
Total w/o Golf Fund				6,925,914	(1,722,063)

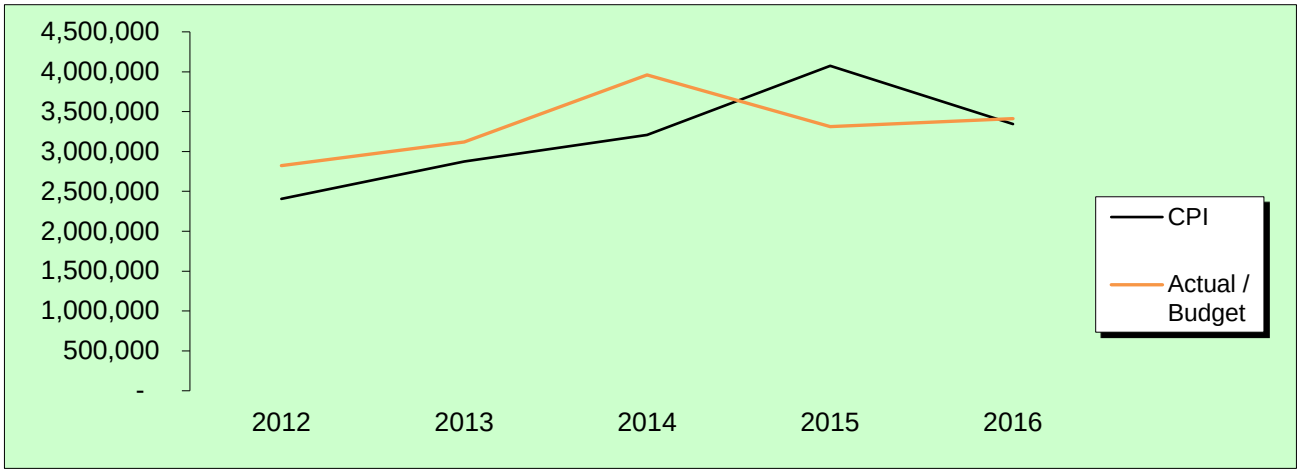
Total Change from 1/1/15 to 12/31/16 w/o Golf Fund	(4,818,021)

CITY OF FORT LUPTON
REVENUE ASSUMPTIONS
BUDGET YEAR 2016

Sales Taxes:

Sales Tax revenues have provided the City with its most consistent growth revenue in the past ten years providing the foundation that most of the governmental funds are based upon. The growth of the oil and gas industry in the area has increased sales tax in 2013 and 2014. This growth is expected to continue into 2016.

Year	Revenues	$ Change	% Change
2012	2,822,829		
2013	3,119,863	297,034	10.52%
2014	3,959,982	840,119	26.93%
2015	3,310,839	(649,143)	-16.39%
2016	3,413,043	102,204	3.09%

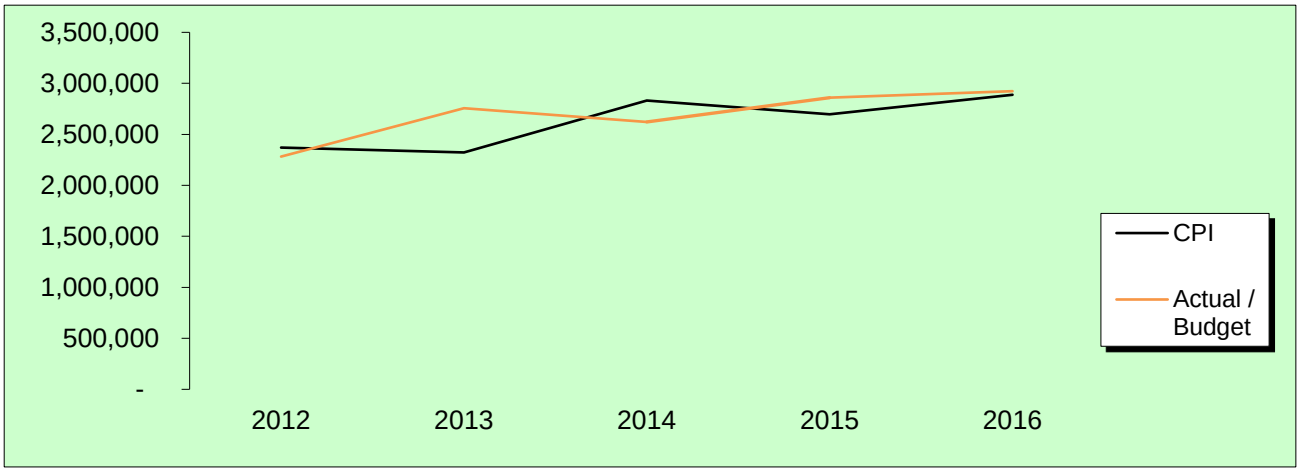


Property Taxes:

A loss in property values was expected to have a negative impact on the 2010-11 revenues; however the valuation of oil wells have kept property tax revenues increasing through 2016. This revenue source is expected to increase due to heavy planning activity. The proposed mill levy is 19.519 mills for the General Fund of which 2% goes to the Contingency Fund. 10.755 mills is for the Recreation Center Fund. The property tax values are given to us by Weld County which enables us to calculate the mill levy and proposed revenue.

Year	Revenues	$ Change	% Change
2012	2,281,781		
2013	2,754,890	473,109	20.73%
2014	2,621,433	(133,457)	-4.84%
2015	2,859,287	237,854	9.07%
2016	2,923,205	63,918	2.24%

General Fund	*$ 1,903,113*
Contingency Fund	*$ 38,839*
Recreation Fund	*$ 981,253*



CITY OF FORT LUPTON
REVENUE ASSUMPTIONS
BUDGET YEAR 2016

Specific Ownership "B" Taxes:

This revenue is derived from the state formulated value of certain motor vehicles, mobile homes, etc. collected by the county as registration fees and distributed based on the City's percentage of total property tax dollars in the county. This revenue source has been relatively sporadic. A trend analysis is used to project this revenue.

Year	Revenues	$ Change	% Change
2012	179,581		
2013	184,481	4,900	2.73%
2014	219,304	34,823	18.88%
2015	150,000	(69,304)	-31.60%
2016	150,000	-	0.00%

Tobacco Taxes:

This revenue is derived from state collected taxes on cigarettes as paid by the wholesaler and distributed as a formula based on the City's total sales taxes collected divided by the State's total sales tax collected. A trend analysis is used to project this revenue source.

Year	Revenues	$ Change	% Change
2012	13,715		
2013	13,947	232	1.69%
2014	16,768	2,821	20.23%
2015	18,000	1,232	7.35%
2016	16,500	(1,500)	-8.33%

Mineral Severance Taxes:

Each year, the state returns a portion of its severance tax revenues to municipalities and counties based upon the residence of employees connected with oil and gas, metallic minerals, and coal production and develop-mint. In 2010 to 2014 the production of oil and natural gas increased in Weld County which sits on the Niobrara formation increasing the residence of employees connected with oil and gas.

A conservative approach to future revenue projections is used in 2016 due to the inconstant nature of this revenue source. This figure is taken from the Colorado Department of Local Affairs web site.

Year	Revenues	$ Change	% Change
2012	200,127		
2013	163,038	(37,089)	-18.53%
2014	313,566	150,528	92.33%
2015	324,519	10,953	3.49%
2016	140,000	(184,519)	-56.86%

Lottery Proceeds:

This revenue is derived from lottery proceeds ear-marked for the State Conservation Trust Fund which is then distributed based on population. Because of the uncertainty of this revenue we continue to budget the same conservative amount as in past years. Trend analysis is used to project this revenue.

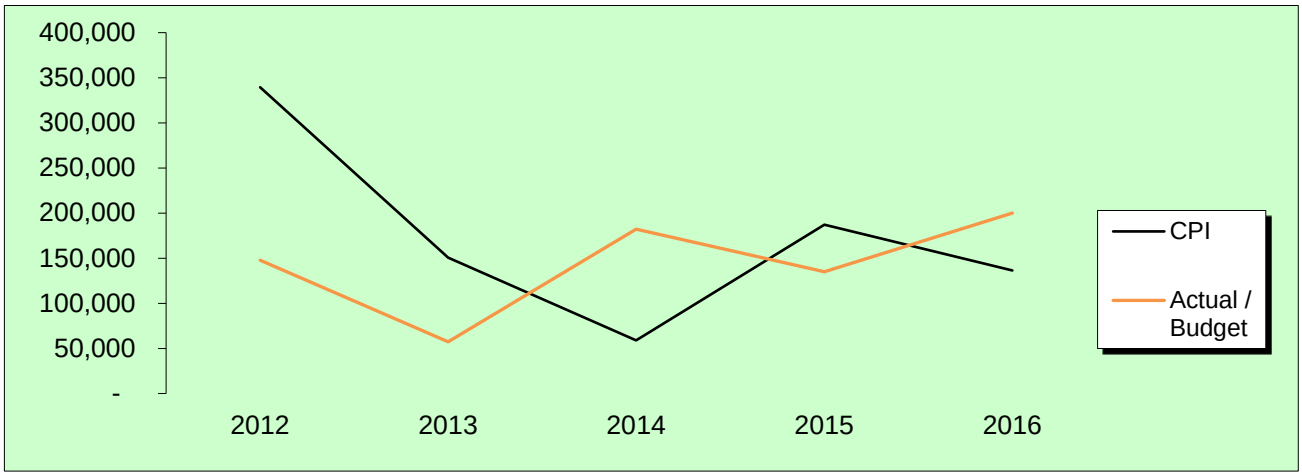
Year	Revenues	$ Change	% Change
2012	74,150		
2013	80,926	6,776	9.14%
2014	73,420	(7,506)	-9.28%
2015	65,000	(8,420)	-11.47%
2016	65,000	-	0.00%

CITY OF FORT LUPTON
REVENUE ASSUMPTIONS
BUDGET YEAR 2016

Building Use Taxes:

These volatile revenues come from construction and development activity. The current market is promising for 2016 but is unpredictable. We are optimistic in our budgeting for 2016. Trend analysis is used to project this revenue source.

Year	Revenues	$ Change	% Change
2012	147,825		
2013	57,308	(90,517)	-61.23%
2014	181,993	124,685	217.57%
2015	134,889	(47,104)	-25.88%
2016	200,000	65,111	48.27%



Building Permits:

The City collects fees for the issuance of its building permits for commercial, residential and other types of construction. These fees, based upon the Uniform Building Code, are intended to recover the costs involved with direct and indirect expenses incurred by the City in reviewing plans, inspecting work sites, etc. This revenue source is dependent upon new growth; therefore, it is better to be cautious. We use a trend analysis as well as knowledge from planning on what plans are coming up to project this revenue.

Year	Revenues	$ Change	% Change
2012	71,184		
2013	84,541	13,357	18.76%
2014	77,290	(7,251)	-8.58%
2015	85,000	7,710	9.98%
2016	83,080	(1,920)	-2.26%

Fines and Forfeits:

These revenues consist of Traffic fines, animal fines, prisoner boarding fees, court costs and other municipal code violations. The City continues to enforce the Municipal Code. As a result, these revenues continue to remain strong. We use trend analysis to project this revenue.

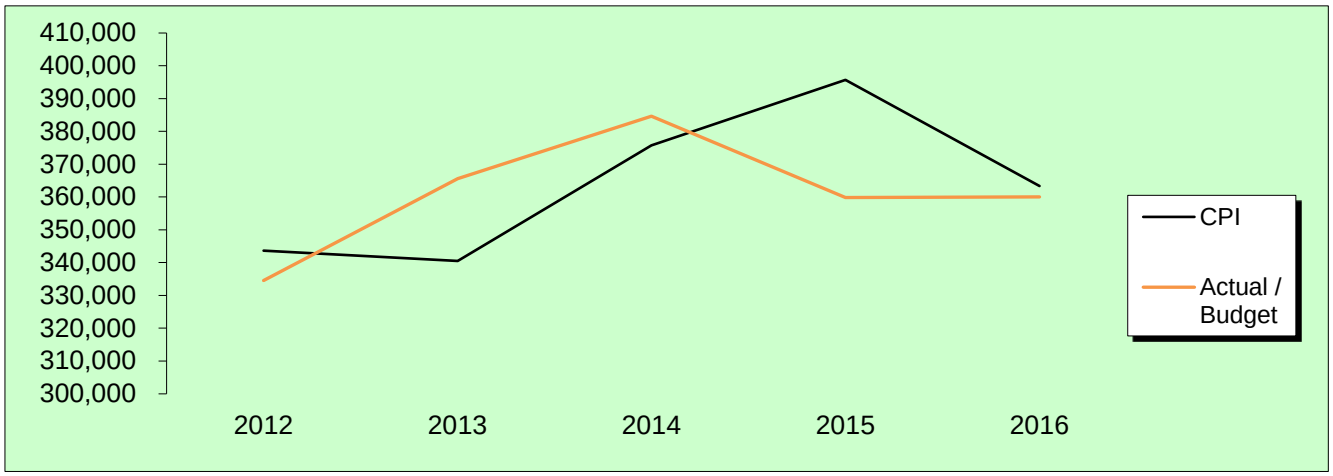
Year	Revenues	$ Change	% Change
2012	266,805		
2013	149,564	(117,241)	-43.94%
2014	125,707	(23,857)	-15.95%
2015	170,040	44,333	35.27%
2016	185,100	15,060	8.86%

CITY OF FORT LUPTON
REVENUE ASSUMPTIONS
BUDGET YEAR 2016

Franchise Fees:

This revenue is derived from public utilities operating within city limits and is based on formulas which are set by contract. Revenues have increased annually due to inflation and increased population. It should also be noted that revenue source is driven by weather and extreme price swings. We mostly use trend analysis on this revenue to project budget figures.

Year	Revenues	$ Change	% Change
2012	334,549		
2013	365,620	31,071	9.29%
2014	384,640	19,020	5.20%
2015	359,800	(24,840)	-6.46%
2016	360,000	200	0.06%



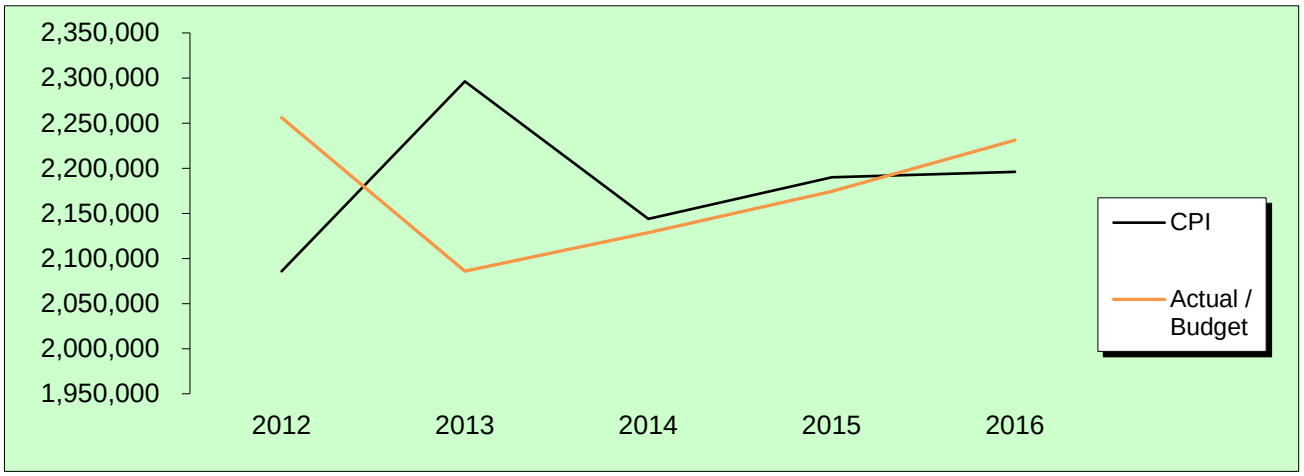
Breakdown:	Gas	Telephone	Cable	Electric
2012	48,493	5,579	43,680	236,796
2013	56,039	5,497	48,208	255,876
2014	71,868	5,165	50,249	257,358
2015	65,000	4,800	50,000	240,000
2016	65,000	5,000	50,000	240,000

CITY OF FORT LUPTON
REVENUE ASSUMPTIONS
BUDGET YEAR 2016

Water Sales to Customers:

Water Sales to Customers includes both volume and base charges for residential, commercial, industrial, irrigation, schools and City parks. Water rates were increased effective 1/1/2015. We use trend analysis to project this revenue

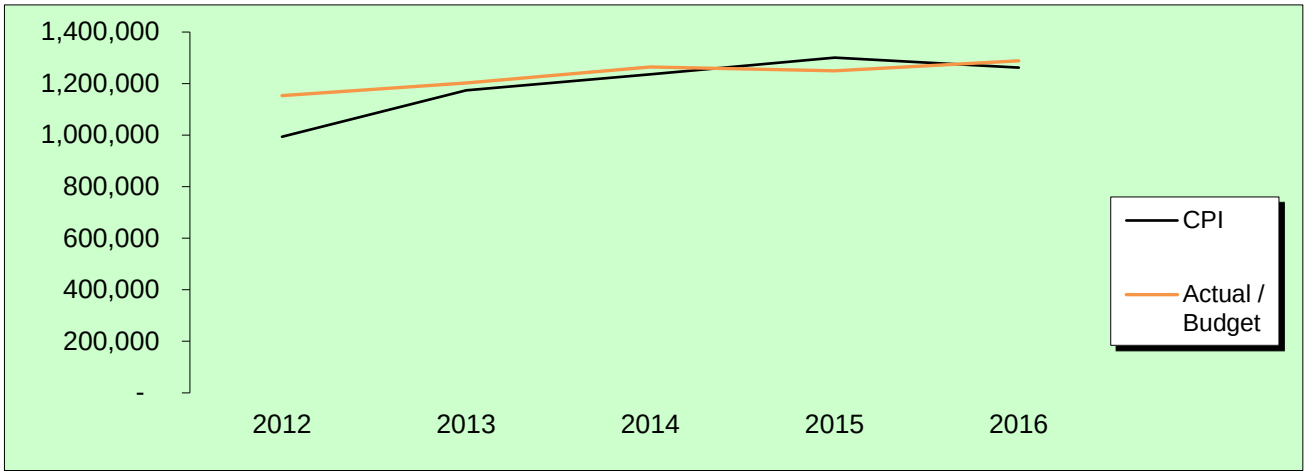
Year	Revenues	$ Change	% Change
2012	2,256,057		
2013	2,085,932	(170,125)	-7.54%
2014	2,128,573	42,641	2.04%
2015	2,174,281	45,708	2.15%
2016	2,231,286	57,005	2.62%



Sewer Sales to Customers:

Sewer Sales to Customers includes both volume and base charges for residential, commercial, industrial, irrigation, schools and City Parks. There were no rate increases in 2013-2014. A 5% increase has been budgeted in 2015. Trend analysis is used to project this revenue.

Year	Revenues	$ Change	% Change
2012	1,153,400		
2013	1,202,388	48,988	4.25%
2014	1,264,371	61,983	5.15%
2015	1,249,910	(14,461)	-1.14%
2016	1,288,511	38,601	3.09%

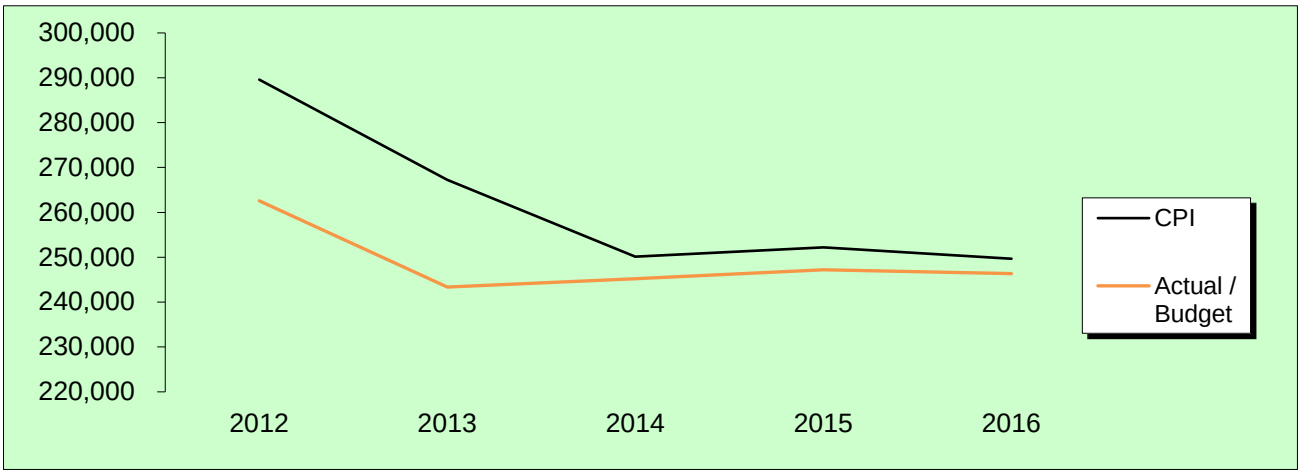


CITY OF FORT LUPTON
REVENUE ASSUMPTIONS
BUDGET YEAR 2016

Highway Users Tax:

These funds represents state revenue sharing from motor fuel taxes, gross ton mile tax, motor vehicle licenses and registrations, penalties and misc. fines and is allocated to governmental jurisdictions of the State on a fixed percentage basis. The Colorado Municipal League gives us an estimate on this figure.

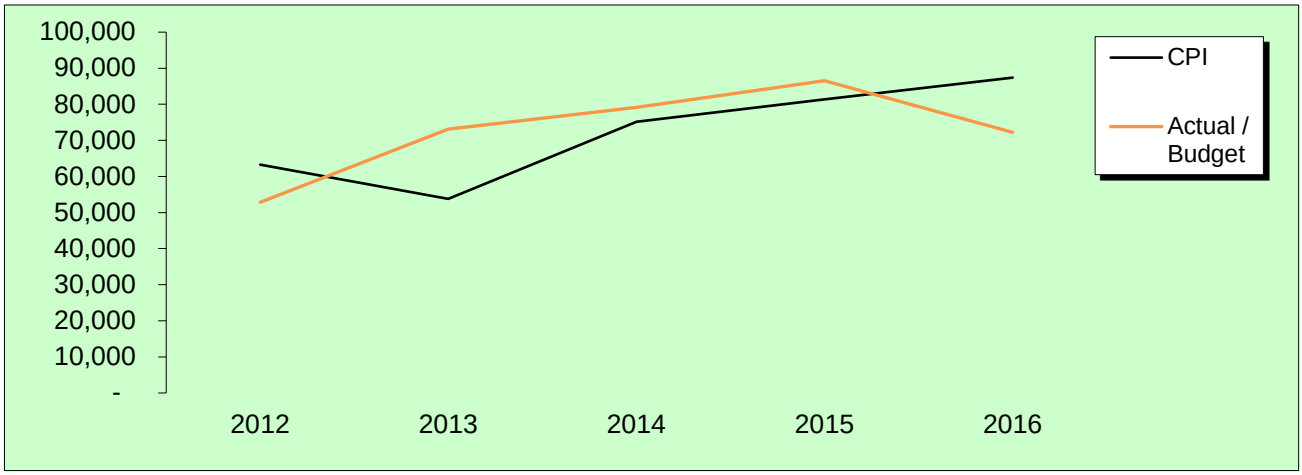
Year	Revenues	$ Change	% Change
2012	262,575		
2013	243,359	(19,216)	-7.32%
2014	245,182	1,823	0.75%
2015	247,204	2,022	0.82%
2016	246,344	(860)	-0.35%



State Road and Bridge Fund:

The State of Colorado requires that counties distribute one-half of the county road and bridge mill levy proceeds it collects to the municipalities in which it was collected based on that municipalities valuation. The growth of this revenue, in part, lies with Weld County because they set the millage rate that it is based upon. We use trend analysis to predict the revenue.

Year	Revenues	$ Change	% Change
2012	52,848		
2013	73,091	20,243	38.30%
2014	79,118	6,027	8.25%
2015	86,530	7,412	9.37%
2016	72,200	(14,330)	-16.56%

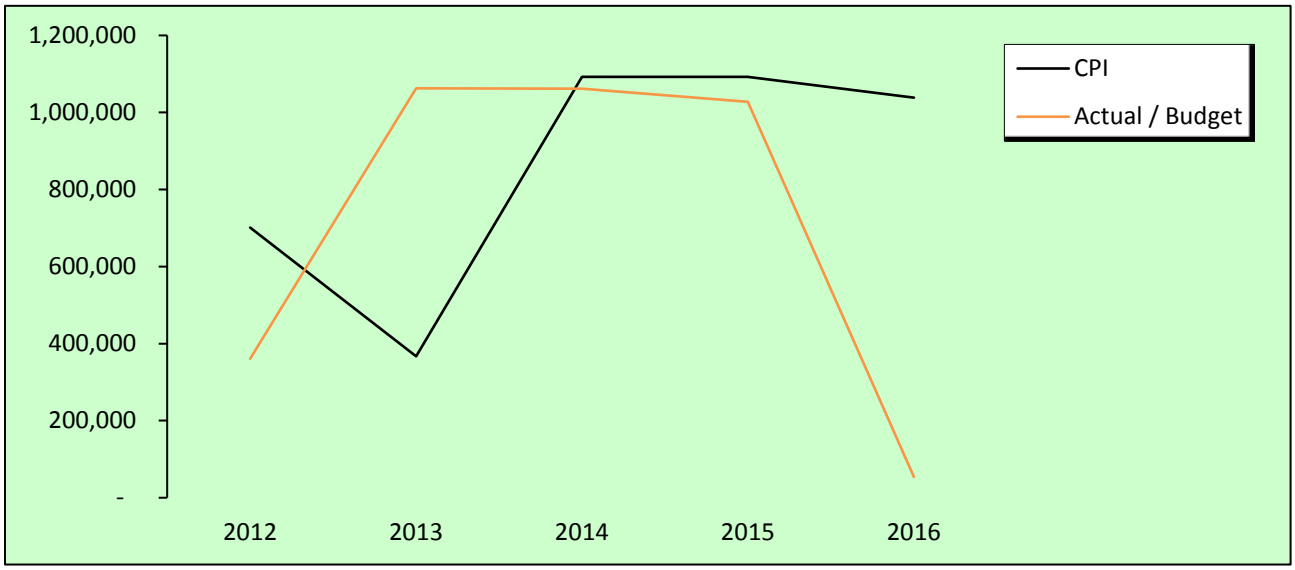


CITY OF FORT LUPTON
REVENUE ASSUMPTIONS
BUDGET YEAR 2016

Bulk Water Sales:

This is revenue is generated from industries using water for construction, oil and gas production or other uses. We currently charge $10.50 per 1,000 gallons used. We are using the trend analysis to forecast this revenue as well as knowledge of customers future needs. We know that one significant user of this will discontinue use in 2016.

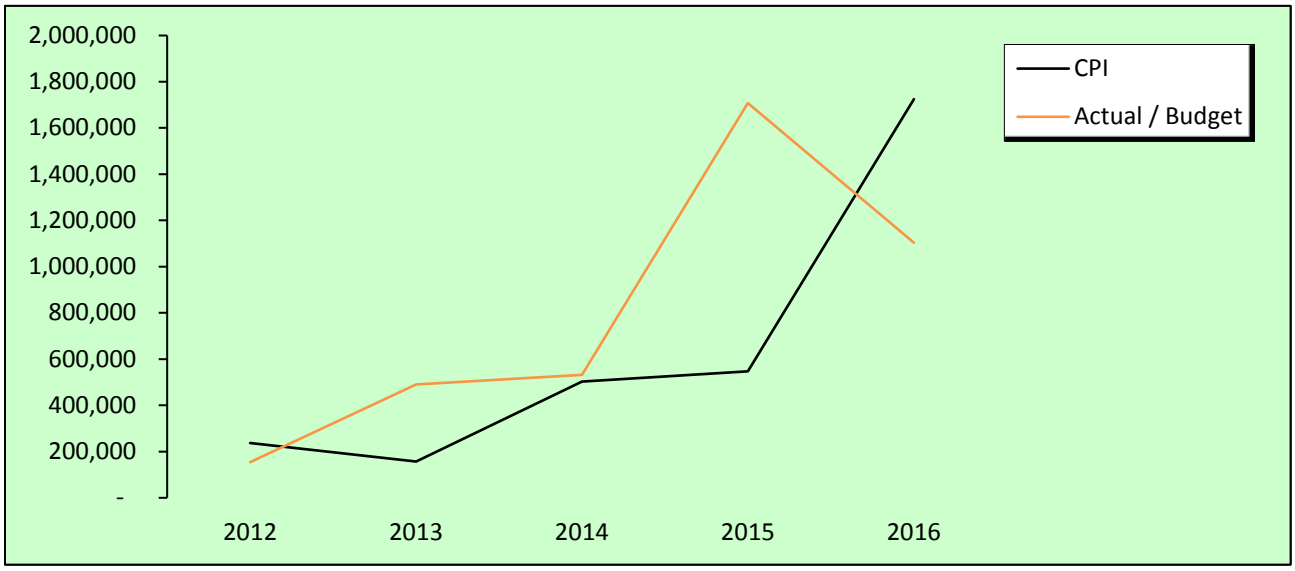
Year	Revenues	$ Change	% Change
2012	360,651		
2013	1,062,689	702,038	194.66%
2014	1,061,834	(855)	-0.08%
2015	1,028,000	(33,834)	-3.19%
2016	54,000	(974,000)	-94.75%



State/Federal Grants:

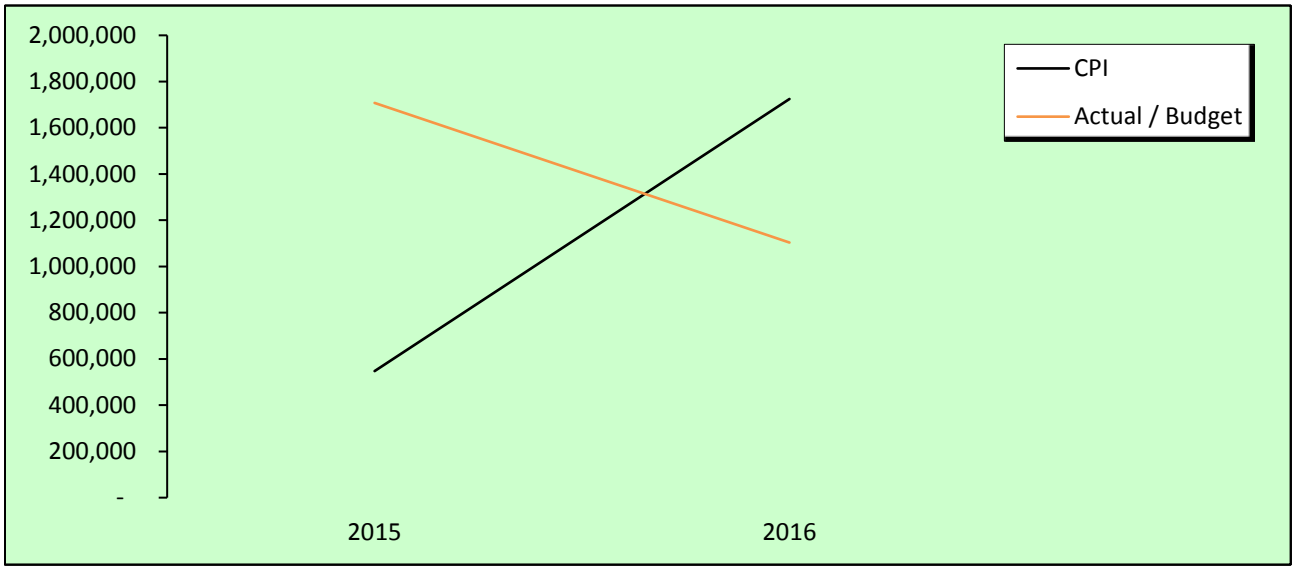
Grants are applied for on a yearly basis for large projects and require matching funds from the City from 20%-50%. The budget for 2016 is based on grants applied for from the State of Colorado's Department of Local Affairs.

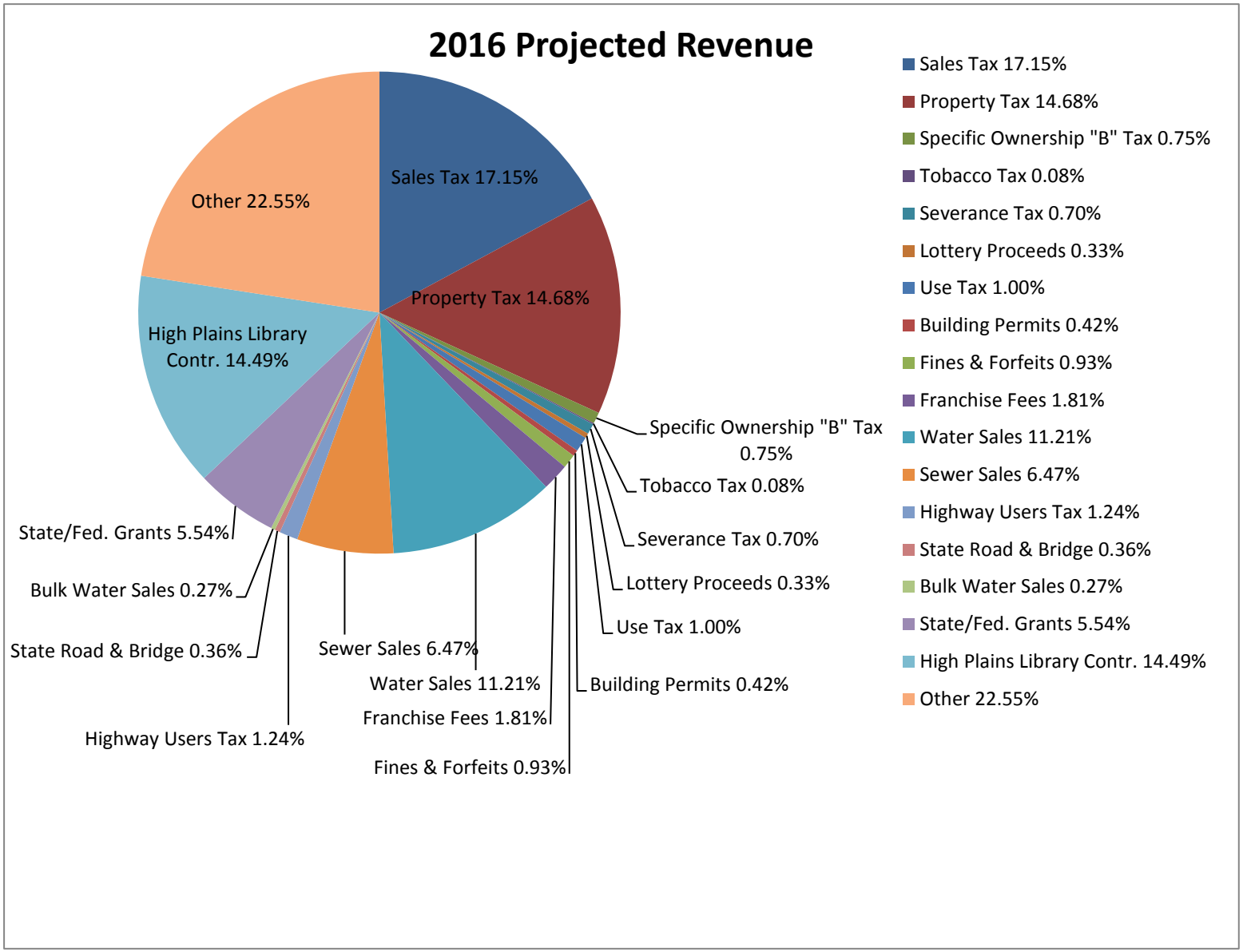
Year	Revenues	$ Change	% Change
2012	154,197		
2013	489,877	335,680	217.70%
2014	532,184	42,307	8.64%
2015	1,707,637	1,175,453	220.87%
2016	1,103,600	(604,037)	-35.37%



CITY OF FORT LUPTON
REVENUE ASSUMPTIONS
BUDGET YEAR 2016

High Plains Library District Contributions:	**Year**	**Revenues**	**$ Change**	**% Change**
The amount of contribution from High Plains Library	2014	1,108,587	1,108,587	0.00%
District comes is a percentage of property tax that they	2015	1,308,444	199,857	18.03%
receive. They give us the amount for next years budget.	2016	2,885,364	1,576,920	120.52%




2016 Projected Revenue
Sales Tax 17.15%
Property Tax 14.68%
Specific Ownership "B" Tax 0.75%
Tobacco Tax 0.08%
Severance Tax 0.70%
Lottery Proceeds 0.33%
Use Tax 1.00%
Building Permits 0.42%
Fines & Forfeits 0.93%
Franchise Fees 1.81%
Water Sales 11.21%
Sewer Sales 6.47%
Highway Users Tax 1.24%
State Road & Bridge 0.36%
Bulk Water Sales 0.27%
State/Fed. Grants 5.54%
High Plains Library Contr. 14.49%
Other 22.55%
Sales Tax 17.15%
Property Tax 14.68%
High Plains Library Contr. 14.49%
Other 22.55%
Specific Ownership "B" Tax 0.75%
Tobacco Tax 0.08%
Severance Tax 0.70%
Lottery Proceeds 0.33%
Use Tax 1.00%
Building Permits 0.42%
Sewer Sales 6.47%
Water Sales 11.21%
Franchise Fees 1.81%
Fines & Forfeits 0.93%
State/Fed. Grants 5.54%
Bulk Water Sales 0.27%
State Road & Bridge 0.36%
Highway Users Tax 1.24%

Budget Unit Summary

AGENCY/DEPARTMENT NAME: General Fund

BUDGET TITLE & NUMBER: 10 - Summary

DEPARTMENT DESCRIPTION: Summary of all activities related to the General Fund.

Resources	Actual Last Year	Budgeted Current Year	Projected Current Year	Requested Next Year	Final Next Year
Personnel Services	2,707,141	3,365,096	3,382,022	3,603,078	3,701,029
Supplies	229,736	248,100	277,816	272,750	272,750
Purchased Services	1,010,803	1,523,365	1,475,017	1,561,775	1,652,775
Fixed Cost	288,755	472,184	500,696	407,330	519,330
Capital Outlay	601,751	1,157,561	1,186,300	2,172,000	1,862,000
Gross City Cost	4,838,186	6,766,306	6,821,851	8,016,933	8,007,884
Internal Transfers Out	107,341	224,395	431,221	181,835	181,835
Revenue	(6,334,527)	(5,721,873)	(6,326,040)	(6,808,916)	(6,462,466)
Net City Cost	(1,389,000)	1,268,828	927,032	1,389,852	1,727,253
Budgeted Positions	39.51	45.16	44.88	45.65	45.65

SUMMARY OF CHANGES: The General Fund added .49 FTE to it's payroll. One Community Service Officer went from .53 to .9 and one Community Service Officer working on the Restorative Justice Grant Program went from .63 to 0. The Street Department also increased their FTE by .75 by moving FTE from Utility Fund departments. Overall, the projected revenue increased 13 % and expenditures increased 17% while the fund balance decreased 65.68%. This is mostly due to capital projects that are being planned for 2016.

OBJECTIVES: See individual budget units.

PERFORMANCE MEASURES

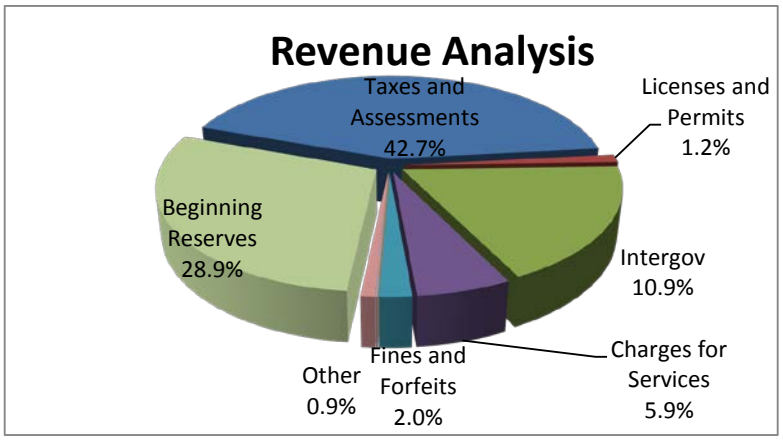
	2014 Actual	2015 Estimated	2016 Projected
Efficiency Measures			
Per Capita Cost (city support)	$ (182.48)	$ 120.38	$ 221.93

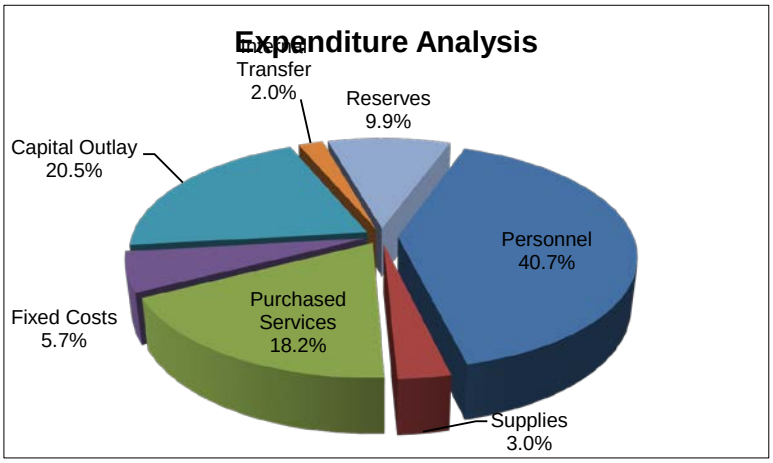
Finance Recommendation: See individual budget units.

Council Action: See individual budget units.

BUDGET SUMMARY

Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
Taxes and Assessments	3,955,451	3,637,075	3,824,391	3,862,685	3,884,635
Licenses and Permits	108,533	110,100	125,758	111,980	111,980
Intergovernmental	898,520	1,111,596	1,351,367	2,023,542	1,655,142
Charges for Services	468,623	424,436	476,678	536,109	536,109
Fines and Forfeits	125,982	153,900	170,253	185,300	185,300
Interest Income	5,041	3,000	1,800	1,800	1,800
Private Contributions	33,612	15,000	10,300	9,500	9,500
Other	738,766	266,766	365,493	78,000	78,000
Beginning Reserves	2,167,825	2,719,239	3,556,825	2,629,793	2,629,793
Total Revenues	**8,502,352**	**8,441,112**	**9,882,865**	**9,438,709**	**9,092,259**
Personnel	2,707,141	3,365,096	3,382,022	3,603,078	3,701,029
Supplies	229,736	248,100	277,816	272,750	272,750
Purchased Services	1,010,803	1,523,365	1,475,017	1,561,775	1,652,775
Fixed Costs	288,755	472,184	500,696	407,330	519,330
Capital Outlay	601,751	1,157,561	1,186,300	2,172,000	1,862,000
Internal Transfer	107,341	224,395	431,221	181,835	181,835
Reserves	3,556,825	1,450,411	2,629,793	1,239,941	902,540
Gross City Cost	**8,502,352**	**8,441,112**	**9,882,865**	**9,438,709**	**9,092,259**





REVENUE DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
31100	Real Property Taxes-City	1,635,428	1,806,656	1,806,656	1,881,163	1,903,113
31105	Specific Ownership "B"	219,304	150,000	150,000	150,000	150,000
31110	Motor Vehicle	29,732	25,000	112,316	25,000	25,000
31120	Sales Tax Revenue	2,046,927	1,603,419	1,703,419	1,754,522	1,754,522
31121	Sales Tax Rebate	(66,935)	(48,000)	(48,000)	(48,000)	(48,000)
31135	Tobacco Products	16,768	13,500	18,000	16,500	16,500
39100	State & Federal Grants	83,451	497,076	497,076	1,452,000	1,038,000
31145	Public Service Gas Franchise	71,868	65,000	65,000	65,000	65,000
31150	U.S. West Telephone Tax	5,165	4,800	4,800	5,000	5,000
31155	CATV Permit Fees	50,249	25,000	50,000	50,000	50,000
31160	United Power Electric Franchise	257,358	240,000	240,000	240,000	240,000
31300	Liquor Licenses	4,891	3,000	3,000	3,000	3,000
31305	Professional & Occupational Licenses	14,859	11,000	21,182	15,000	15,000
31306	Solicitors Licenses	300	600	300	300	300
31310	Amusement & Dance License	150	500	-	-	-
31315	Sales Tax License	7,425	7,600	7,600	7,600	7,600
31320	Misc License Revenue	279	-	50	-	-
31140	Severance Tax	313,566	140,000	324,519	140,000	140,000
34050	Right-of-way Permit	2,412	1,500	7,638	1,500	1,500
31605	Realized Gain & Loss On Investments	958	-	-	-	-
31610	Interest Earned	4,083	3,000	1,800	1,800	1,800
31190	Billboard Rental-Flack	1,200	-	20	-	-
31170	Oil Royalties	75,209	35,000	50,000	40,000	40,000
31175	Mineral Lease Income	124,383	60,000	91,981	60,000	60,000
39020	Donations Private	12,112	3,000	400	500	500
39000	Misc Revenue	28,131	2,000	4,475	2,000	2,000
39001	Misc Revenue - Calendars	2,857	-	2,239	-	-
31600	Insurance Recoveries	14,025	-	7,605	-	-
38100	Capital Contributions	445,847	35,000	90,000	-	-
31406	Flex Plan Forfeitures	43	-	-	-	-
31405	Pension Forfeitures	21,748	-	16,388	-	-
	Total General Revenues	**5,423,793**	**4,684,651**	**5,228,464**	**5,862,885**	**5,470,835**
39030	Donation-Fireworks Celebration	21,500	12,000	9,800	9,000	9,000
	Total Legislative Revenue	**21,500**	**12,000**	**9,800**	**9,000**	**9,000**
32511	Court Reports	-	-	22	25	25
31200	Court Costs & Warrant Fees	10,718	13,000	13,000	14,000	14,000
31205	Stay Of Execution Fee	4,410	5,500	5,500	7,500	7,500
31210	Contempt Charges	857	1,000	1,000	100	100
31215	Miscellaneous Court Fees	2,362	1,200	6,000	4,000	4,000
31230	Outstanding Judgments, Warrants & Defaults	1,200	1,000	1,440	1,500	1,500
31225	Victim Compensation Fee	4,881	4,000	6,000	8,500	8,500
31235	Court Diversion Program	4,540	4,000	5,000	8,500	8,500
31240	Community Service Fee	275	-	-	-	-
31250	Boarding Fee	-	200	213	200	200
	Total Municipal Court Revenue	**29,243**	**29,900**	**38,175**	**44,325**	**44,325**
39250	Internal Technology Revenue	31,580	30,000	30,000	35,000	35,000
	Total Internal Technology Revenue	**31,580**	**30,000**	**30,000**	**35,000**	**35,000**
32130	Clearance Letter	105	200	200	200	200
32140	Fingerprinting	1,390	1,200	1,200	1,200	1,200
32110	VIN Inspect	240	500	540	500	500
32160	Other Police Revenue	4,261	4,000	7,000	5,000	5,000
32170	State Police Training Revenue	3,872	1,500	1,500	-	-
32180	Donation - National Night Out	-	-	100	-	-
32120	Traffic Fines	79,357	100,000	115,000	120,000	120,000
31245	Criminal Fines	5,740	10,000	3,100	5,000	5,000
31237	Criminal Registration Fees	1,500	1,000	1,125	1,200	1,200
32175	State Grants-Public Safety	1,733	60,000	60,000	20,000	65,600
32176	State/Federal Grants - Leaf	2,449	10,000	10,000	10,000	10,000
32150	Police Equipment Fee	8,230	10,000	10,000	12,000	12,000

REVENUE DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
32515	Shooting Range Fees	-	-	10	-	-
	Total Community Police Revenue	**108,876**	**198,400**	**209,775**	**175,100**	**220,700**
32200	Animal Licenses	926	800	888	1,500	1,500
32210	Animal Impound	1,277	1,200	1,200	1,700	1,700
32220	Animal Boarding	2,337	2,000	2,000	3,000	3,000
	Total Community Service Revenue	**4,540**	**4,000**	**4,088**	**6,200**	**6,200**
32177	Restorative Justice Grant	21,500	30,000	8,059	-	-
	Total Restorative Justice Revenue	**21,500**	**30,000**	**8,059**	**-**	**-**
33250	Property Clean Up	518	1,000	1,000	1,000	1,000
32230	Code Enforcement Violations	3,412	4,000	4,000	4,000	4,000
	Total Code Enforcement Revenue	**3,930**	**5,000**	**5,000**	**5,000**	**5,000**
34020	Building Permits	77,290	85,000	85,000	83,080	83,080
34000	Electrical Permits	942	1,500	2,007	12,462	12,462
34010	Mechanical Permits	628	1,000	1,338	8,308	8,308
34015	Plumbing Permits	942	1,000	2,007	12,462	12,462
	Total Building Inspection Revenue	**79,801**	**88,500**	**90,352**	**116,312**	**116,312**
31130	Use Taxes	90,997	100,000	100,000	100,000	100,000
34030	Other Construction Permits	1	100	100	-	-
34130	Plan Checking Fees	27,758	35,000	35,000	54,002	54,002
34140	Development Fee-General Fund	39,340	40,000	60,000	75,000	75,000
	Total Community Development Revenue	**158,096**	**175,100**	**195,100**	**229,002**	**229,002**
32500	Records Search	36	36	79	50	50
32510	Reports	989	1,000	1,000	1,000	1,000
	Total Police Records Revenue	**1,025**	**1,036**	**1,079**	**1,050**	**1,050**
39251	Public Works Revenue	2,238	-	2,150	-	-
	Total Public Works Shop Revenue	**2,238**	**-**	**2,150**	**-**	**-**
33100	Highway Users Tax	245,182	243,022	247,204	246,344	246,344
33110	State Hwy 52/85 Maintenance	6,498	6,498	6,498	6,498	6,498
33120	Road Maintenance	-	-	-	-	-
33140	County Road & Bridge Taxes	79,118	50,000	86,530	72,200	72,200
	Total Streets Revenue	**330,798**	**299,520**	**340,232**	**325,042**	**325,042**
39255	Buildings & Grounds Payroll Revenue	117,608	163,766	163,766	-	-
	Total Buildings & Grounds Revenue	**117,608**	**163,766**	**163,766**	**-**	**-**
	Unassigned Fund Balances					
39399	Unappropriated Reserves	1,088,228	1,998,352	1,308,133	1,831,418	1,831,418
39390	Res 98-035 Emergency Reserves	463,285	380,759	618,310	477,530	477,530
	Restricted Fund Balances					
39998	TABOR Reserve	143,180	184,018	195,571	189,781	189,781
39318	Childrens Fund	1,248	-	12,248	-	-
	Committed Reserves					
39316	Police Equipment Reserve	32,764	34,378	28,122	4,452	4,452
39330	Victims Comp Reserve	100,943	104,232	103,113	104,113	104,113
	Assigned Reserves					
39310	Fireworks Celebration Reserve	7,500	7,500	7,500	7,500	7,500
39405	Subsequent Yrs Bud Exp>Rev	320,677	-	1,268,828	-	-
39315	IT Equipment Reserve	10,000	10,000	15,000	15,000	15,000
	Total Reserves	**2,167,825**	**2,719,239**	**3,556,825**	**2,629,793**	**2,629,793**
	Total	**8,502,352**	**8,441,112**	**9,882,865**	**9,438,709**	**9,092,259**

REVENUE DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
BUDGET SUMMARY						
	Taxes and Assessments	3,955,451	3,637,075	3,824,391	3,862,685	3,884,635
	Licenses and Permits	108,533	110,100	125,758	111,980	111,980
	Intergovernmental	898,520	1,111,596	1,351,367	2,023,542	1,655,142
	Charges for Services	468,623	424,436	476,678	536,109	536,109
	Fines and Forfeits	125,982	153,900	170,253	185,300	185,300
	Interest Income	5,041	3,000	1,800	1,800	1,800
	Private Contributions	33,612	15,000	10,300	9,500	9,500
	Other	738,766	266,766	365,493	78,000	78,000
	Beginning Reserves	2,167,825	2,719,239	3,556,825	2,629,793	2,629,793
	Total Revenues	**8,502,352**	**8,441,112**	**9,882,865**	**9,438,709**	**9,092,259**

BUDGET DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
51100	Salaries & Wages	1,984,361	2,394,721	2,397,600	2,685,965	2,684,499
51103	Salaries & Wages - Bldgs & Grounds	117,608	163,766	163,766	-	-
51105	Overtime	34,439	33,736	33,736	33,736	33,736
51275	Police Security	-	1,500	1,500	1,500	1,500
51110	FICA	75,514	94,873	95,052	110,208	109,921
51115	Medicare	27,946	35,238	35,280	39,461	39,440
51255	Retirement 4%	46,293	53,531	55,170	64,962	64,776
51260	Retirement 9.7%	71,851	87,279	87,279	91,537	91,845
51265	FPPA Disability	16,270	22,707	22,707	23,845	23,928
51240	Vision Insurance	3,353	4,504	4,612	5,417	5,164
51220	Health Insurance	238,250	354,617	365,856	437,211	540,159
51270	Flex Plan 125	1,100	2,000	2,000	2,000	2,000
51230	Dental Insurance	17,717	26,427	27,043	32,395	29,230
51250	Life & AD&D Insurance	3,752	4,946	5,039	5,836	5,835
51120	Workers Compensation Insurance	53,844	66,008	66,008	49,250	49,250
51210	Unemployment Insurance	5,705	7,107	7,115	7,953	7,948
51285	Long Term Disability	6,050	7,936	8,059	7,602	7,598
51290	Employee Assistance Program	3,088	4,200	4,200	4,200	4,200
	Total Personnel	**2,707,141**	**3,365,096**	**3,382,022**	**3,603,078**	**3,701,029**
52010	General Supplies	66,133	95,300	95,253	87,300	87,300
52020	Office Supplies	9,950	15,300	15,893	16,950	16,950
52150	Police Equipment	12,872	5,000	33,670	5,000	5,000
52040	RC - Chemicals	2,843	3,000	3,000	5,000	5,000
53310	Uniforms	26,897	23,400	23,400	24,500	24,500
53105	Equipment <$5000	111,011	106,100	106,100	134,000	134,000
53115	Right-Of-Way Purchase	30	-	500	-	-
	Total Supplies	**229,736**	**248,100**	**277,816**	**272,750**	**272,750**
53060	Contractual Services	389,911	524,300	520,447	481,800	572,800
53010	Advertising	2,067	4,000	4,000	4,000	4,000
53080	Dues & Subscriptions	14,423	19,275	20,765	20,750	20,750
53110	Fees/Permits/Licenses	2,895	2,750	2,772	2,850	2,850
53030	Bank Charges	205	1,000	602	1,000	1,000
53320	Utilities - Electrical	107,668	118,500	118,500	95,000	95,000
53330	Utilities - Gas	11,952	12,500	12,500	12,500	12,500
53340	Utilities - Water & Sewer	15,393	16,000	16,000	16,000	16,000
53345	Utilities - Trash	-	750	750	750	750
53290	Telephone Exp.	39,193	44,750	45,918	45,050	45,050
53180	Postage	4,385	5,075	5,360	5,725	5,725
52050	Seed, Sodd & Trees	14,542	22,500	22,500	10,000	10,000
52080	Fuel & Oil	56,038	73,800	73,800	68,800	68,800
53100	Engineering Services	7,298	15,000	15,000	15,000	15,000
53120	Legal Fees	82,673	96,600	96,600	94,200	94,200
53020	Auditor Fees	30,570	40,000	31,350	45,000	45,000
53140	Municipal Judge	18,000	18,000	18,000	19,000	19,000
53160	Plans & Studies	5,024	125,815	125,815	205,000	205,000
53200	Printing	190	2,500	2,500	2,750	2,750
53210	Professional Services	44,681	119,000	67,447	140,000	140,000
53220	Ads & Public Notices	4,362	4,200	4,298	4,400	4,400
53130	Marketing & Promotions	4,140	15,000	15,000	15,000	15,000
53230	Recruitment	2,478	5,000	5,000	5,000	5,000
53190	Backgrounds & Pre-Employment UA	6,146	7,500	7,500	10,000	10,000
53240	Repairs & Maintenance - Equipment	37,662	41,100	46,026	43,100	43,100
53250	Repairs & Maintenance - Building	27,960	25,700	25,700	26,200	26,200
53265	Repairs & Maintenance - Streets	21,365	20,000	20,000	20,000	20,000
53270	Repairs & Maintenance - Vehicle	19,281	34,500	34,500	36,000	36,000
53300	Travel & Meetings	16,806	31,150	32,250	35,400	35,400
53280	Staff Development	22,441	65,600	64,100	69,500	69,500
53285	Safety Training	-	500	500	500	500
53090	Educational Assistance	-	10,000	10,000	10,000	10,000
53040	Boarding Prison	1,055	1,000	1,500	1,500	1,500

BUDGET DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
55245	U R A Expenditures	-	-	8,017	-	-
	Total Purchased Services	**1,010,803**	**1,523,365**	**1,475,017**	**1,561,775**	**1,652,775**
55010	Appreciation	3,498	5,750	5,750	7,000	7,000
55030	Boards & Commission Expenditures	-	2,000	2,093	2,200	2,200
55060	Cash Over & Short	(15)	-	-	-	-
55090	Clean Up Days	11,516	12,000	12,000	12,000	12,000
55160	County Tax Collection	16,708	20,000	20,000	20,000	20,000
55180	Donations	50	5,000	5,000	5,000	5,000
	4-H				750	750
	A Woman's Place					3,000
	Annual Banquet				1,500	1,500
	Food Bank	5,000	6,000	6,000	6,000	6,000
	Boys & Girls Club		150,000	150,000	50,000	150,000
	CH2MHill	1,000	1,000	1,000	1,500	1,500
	Chamber of Commerce		1,000	1,000	1,000	1,000
	David Norcross Perpetual Care	400				
	DECA		500	500	500	500
	Have A Heart	690	800	800	800	800
	Kidz Quiltz				700	700
	Methodist Church	750	750	750	800	800
	Military Families	1,500			1,500	1,500
	Military Mountaineering					2,500
	Relay For Life	800	800	800	800	800
	Salvation Army		500	500	500	500
	Senior Advisory Board	1,500	2,000	2,000	2,000	2,500
	Small Business Development Corp	2,500	2,500	2,500	2,500	2,500
	Vets Helping Vets					1,000
55190	Economic Development	68,043	65,000	65,000	65,000	65,000
55200	Upstate Colorado	-	-	5,498	5,498	5,498
55210	Elections	-	8,500	8,500	9,500	9,500
55220	Finance Charges	345	550	377	550	550
55230	Fireworks Celebration	10,000	10,000	10,000	10,000	15,000
55235	4th of July Festivities	23,596	35,000	35,000	37,000	37,000
55240	History Pres. Board	-	1,000	1,000	1,000	1,000
55250	Insect Control	2,696	-	2,448	3,000	3,000
55260	Insurance-Cirsa	81,328	71,874	71,874	68,732	68,732
55280	Insurance Claims - CIRSA	4,787	12,000	12,000	12,000	12,000
55281	Insurance Misc	138	2,000	2,000	2,000	2,000
55290	Juvenile Probation Program	-	5,000	200	5,000	5,000
55165	Juror or Witness Fee	15	200	50	100	100
55167	OJW & Default Clearances	1,470	1,000	1,200	1,000	1,000
55300	Leases & Rentals	16,997	5,300	15,259	21,600	21,600
55350	Misc Expenditures	2,156	11,000	11,000	11,000	11,000
55380	Police Programs	5,231	4,000	4,000	5,000	5,000
55410	R.R. Park Lease	2,460	2,460	2,460	2,600	2,600
55415	School Crossing Guard	10,213	8,700	9,461	9,700	9,700
55450	Trappers Day	2,928	13,000	13,000	15,000	15,000
55460	Victim Compensation Fee	2,710	5,000	5,000	5,000	5,000
55385	CRLEP Grant	7,598	-	12,588	-	-
55387	Click-it Grant State	-	-	2,088	-	-
55383	Neighborhood Stabilization	149	-	-	-	-
	Total Fixed Costs	**288,755**	**472,184**	**500,696**	**407,330**	**519,330**
55050	Capital Lease	13,152	12,800	9,000	18,500	18,500
57500	Capital Projects	588,599	1,144,761	1,177,300	2,153,500	1,843,500
	Total Capital Outlay	**601,751**	**1,157,561**	**1,186,300**	**2,172,000**	**1,862,000**
	Non-Spendable Funds					
31010	Non-Spendable Funds	4,949	-	-	-	-
	Unassigned Fund Balances					
59040	Fund Balance Reserve	1,303,184	645,385	1,831,418	327,924	1,549
59090	Res 98-35 Emergency Reserves	618,310	469,874	477,530	561,185	560,552
	Restricted Fund Balances					

BUDGET DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
59020	TABOR Reserve	195,571	170,042	189,781	204,267	193,874
59027	Childrens Fund	12,248	-	-	-	-
	Committed Reserves					
59130	Victim Comp Reserve	103,113	103,232	104,113	107,613	107,613
59026	Police Equipment Reserve	28,122	44,378	4,452	16,452	16,452
	Assigned Reserves					
59030	Fireworks Reserve	7,500	7,500	7,500	7,500	7,500
59045	Subsequent Year Budget Exp > Rev	1,268,828	-	-	-	-
59025	IT Equipment Reserve	15,000	10,000	15,000	15,000	15,000
	Total Reserves	**3,556,825**	**1,450,411**	**2,629,793**	**1,239,941**	**902,540**
59200	GF Transfers Out	107,341	224,395	431,221	181,835	181,835
	Total Transfers	**107,341**	**224,395**	**431,221**	**181,835**	**181,835**
	TOTAL	**8,502,352**	**8,441,112**	**9,882,865**	**9,438,709**	**9,092,259**

BUDGET SUMMARY

Personnel	2,707,141	3,365,096	3,382,022	3,603,078	3,701,029
Supplies	229,736	248,100	277,816	272,750	272,750
Purchased Services	1,010,803	1,523,365	1,475,017	1,561,775	1,652,775
Fixed Costs	288,755	472,184	500,696	407,330	519,330
Capital Outlay	601,751	1,157,561	1,186,300	2,172,000	1,862,000
Transfers	107,341	224,395	431,221	181,835	181,835
Reserves	3,556,825	1,450,411	2,629,793	1,239,941	902,540
Gross City Cost	**8,502,352**	**8,441,112**	**9,882,865**	**9,438,709**	**9,092,259**

Budget Unit Summary

AGENCY/DEPARTMENT NAME: Administrative Services

BUDGET TITLE & NUMBER: 10-100

DEPARTMENT DESCRIPTION: The Administrative Services Department provides customer service and cashier services for all departments of the City, maintains the office supply inventory, maintains files in the vault and provides back-up for various departments as necessary.

Resources	Actual Last Year	Budgeted Current Year	Projected Current Year	Requested Next Year	Final Next Year
Personnel Services	73,411	89,162	89,162	92,749	91,125
Supplies	5,813	5,600	6,100	7,000	7,000
Purchased Services	1,886	5,400	4,050	6,450	6,450
Fixed Cost	5,167	3,000	6,800	4,000	4,000
Capital Outlay	317	3,800	0	4,000	4,000
Gross City Cost	86,593	106,962	106,112	114,199	112,575
Net City Cost	86,593	106,962	106,112	114,199	112,575
Budgeted Positions	2	2	2	2	2

SUMMARY OF CHANGES: The following accounts have changed by more than 10%: Health Insurance (-17%), Dental Insurance (13%), Vision Insurance (14%), Life/AD&D Insurance (11%), General Supplies (50%), Dues & Subscriptions (50%), Equipment < $5000 (67%), Postage (150%), Printing (50%), Telephone (33%), Travel & Meetings (50%) and Leases & Rentals-Equipment (33%). Overall, expenditures for this department have increased 5%.

OBJECTIVES: To serve as the City's first contact with the public and assist walk-in customers. This position handles and directs the City's customer base to the appropriate department and/or personnel. The customer base also includes interdepartmental relations by providing support and ordering supplies for all departments.

PERFORMANCE MEASURES

	2014 Actual	2015 Estimated	2016 Projected
Efficiency Measures/Counter Tickets Processed	36,765	13,259	12,245
Per Capita Cost (City Support)	$ 11.38	$ 13.78	$ 14.46

Finance Recommendation: Approve as requested.

Council Action: Approved as requested with changes to health, dental and vision insurance rates.

BUDGET DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
51100	Salaries & Wages	52,370	59,390	59,390	64,020	64,020
51110	FICA	2,874	3,682	3,682	3,969	3,969
51115	Medicare	672	861	861	929	929
51255	VALIC Retirement	2,095	2,375	2,375	2,561	2,561
51210	Unemployment Insurance	150	179	179	193	193
51220	Health Insurance Expense	13,855	20,690	20,690	18,714	17,263
51230	Dental Insurance Expense	922	1,397	1,397	1,734	1,575
51240	Vision Insurance Expense	176	241	241	289	275
51250	Life & AD&D Insurance Exp	114	133	133	148	148
51285	LTD Insurance Exp	183	214	214	192	192
	Total Personnel	**73,411**	**89,162**	**89,162**	**92,749**	**91,125**
52010	General Supplies	2,052	2,000	2,500	3,000	3,000
52020	Office Supplies	3,256	3,000	3,000	3,000	3,000
53105	Equipment <$5000	505	600	600	1,000	1,000
	Total Supplies	**5,813**	**5,600**	**6,100**	**7,000**	**7,000**
53060	Services	226	2,000	1,000	2,000	2,000
53080	Dues & Subscriptions	10	100	100	150	150
53180	Postage	74	100	250	250	250
53200	Printing	-	500	500	750	750
53280	Staff Development	37	1,000	500	1,000	1,000
53290	Telephone Expense	1,539	1,500	1,500	2,000	2,000
53300	Travel & Meetings	-	200	200	300	300
	Total Purchased Services	**1,886**	**5,400**	**4,050**	**6,450**	**6,450**
55300	Leases & Rentals (Postage Mach.)	5,182	3,000	6,800	4,000	4,000
55060	Cash Over & Short	(15)	-	-	-	-
	Total Fixed Costs	**5,167**	**3,000**	**6,800**	**4,000**	**4,000**
55050	Capital Leases (Konica Minolta)	317	3,800	-	4,000	4,000
	Total Capital Outlay	**317**	**3,800**	**-**	**4,000**	**4,000**
	TOTAL	**86,593**	**106,962**	**106,112**	**114,199**	**112,575**

BUDGET SUMMARY

Personnel	73,411	89,162	89,162	92,749	91,125
Supplies	5,813	5,600	6,100	7,000	7,000
Purchased Services	1,886	5,400	4,050	6,450	6,450
Fixed Costs	5,167	3,000	6,800	4,000	4,000
Capital Outlay	317	3,800	-	4,000	4,000
Gross City Cost	**86,593**	**106,962**	**106,112**	**114,199**	**112,575**

Budget Unit Summary

AGENCY/DEPARTMENT NAME: Legislative

BUDGET TITLE & NUMBER: 10-110

DEPARTMENT DESCRIPTION: As the elected body of the citizens, the Council is responsible to consider and make decisions on all matters brought before them; provide guidance and direction to City Staff; serve as liaisons for committees and commissions of the City; and represent their constituents in all matters relevant to the operation of the City Government.

Resources	Actual Last Year	Budgeted Current Year	Projected Current Year	Requested Next Year	Final Next Year
Personnel Services	54,067	78,697	78,697	91,155	102,679
Supplies	9,549	9,100	9,100	9,100	9,100
Purchased Services	21,312	50,100	50,100	47,100	47,100
Fixed Cost	64,797	247,900	247,900	157,900	269,900
Gross City Cost	149,725	385,797	385,797	305,255	428,779
Revenue	21,500	12,000	9,800	9,000	9,000
Net City Cost	128,225	373,797	375,997	296,255	419,779
Budgeted Positions	0.15	0.15	0.15	0.15	0.15

SUMMARY OF CHANGES: The following accounts have been changed by more than 10%: Donation-July 4th (-25%), Salaries & Wages (16%), FICA (16%), Medicare (16%), Health Insurance (100%), Dental Insurance (100%), Vision Insurance (100%), Contractual Services (-19%), Dues & Subscriptions (-19%), Appreciation (20%), Fireworks Celebration (50%), and Trapper Days (15%). Overall, the revenue for this department decreased 25% and expenditures increased 11%.

OBJECTIVES: To maintain the infrastructure of the City to the best of our ability within financial constraints of the budget. To plan and direct the affairs of the City according to agreed development programs.

PERFORMANCE MEASURES

	2014 Actual	2015 Estimated	2016 Projected
Efficiency Measures			
Per Capita Cost (City Support)	$ 16.85	$ 48.82	$ 53.94

Finance Recommendation: Approve as requested.

Council Action: Approved as requested with the addition of health, dental and vision insurance for two Council Members; giving the Senior Advisory Board an additional $500; adding donations to A Woman's Place ($3,000), Vets Helping Vets ($1,000) and Military Mountaineering ($2,500); increasing the Fireworks Celebration by $5,000; and increasing the donation to the Boys and Girls Club by $100,000.

REVENUE DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
39030	Donation - 4th of July Celebration	21,500	12,000	9,800	9,000	9,000
	Total Legislative Revenue	**21,500**	**12,000**	**9,800**	**9,000**	**9,000**

REVENUE SUMMARY

Private Contributions	21,500	12,000	9,800	9,000	9,000
Total Revenues	**21,500**	**12,000**	**9,800**	**9,000**	**9,000**

BUDGET DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
51100	Salaries& Wages	50,224	73,093	73,093	84,668	84,668
51110	FICA	3,114	4,533	4,533	5,249	5,249
51115	Medicare	728	1,060	1,060	1,226	1,226
51210	Unemployment Insurance	1	11	11	12	12
51220	Health Insurance Expense	-	-	-	-	10,496
51230	Dental Insurance Expense	-	-	-	-	860
51240	Vision Insurance Expense	-	-	-	-	168
	Total Personnel	**54,067**	**78,697**	**78,697**	**91,155**	**102,679**
52010	General Supplies	1,111	2,000	2,000	2,000	2,000
52020	Office Supplies	190	500	500	500	500
52080	Fuel & Oil	1,422	2,100	2,100	2,100	2,100
53105	Equip <$5000	6,826	4,500	4,500	4,500	4,500
	Total Supplies	**9,549**	**9,100**	**9,100**	**9,100**	**9,100**
53010	Advertising	2,067	4,000	4,000	4,000	4,000
53060	Services	449	8,000	8,000	6,500	6,500
53080	Dues & Subscriptions	6,525	8,000	8,000	6,500	6,500
53130	Marketing & Promo	4,140	15,000	15,000	15,000	15,000
53180	Postage	583	600	600	600	600
53200	Printing	190	-	-	-	-
53220	Ads & Public Notices	2,419	2,000	2,000	2,000	2,000
53280	Staff Development	368	7,000	7,000	7,000	7,000
53290	Telephone Exp.	1,882	2,500	2,500	2,500	2,500
53300	Travel & Meetings	2,689	3,000	3,000	3,000	3,000
	Total Purchased Services	**21,312**	**50,100**	**50,100**	**47,100**	**47,100**
55010	Appreciation	2,565	5,000	5,000	6,000	6,000
55030	Boards & Commissions	-	2,000	2,000	2,000	2,000
55090	Clean Up Days	11,516	12,000	12,000	12,000	12,000
55180	Donations	-	-	-	-	-
55180	Donations - Misc	50	5,000	5,000	5,000	5,000
55180	Donations - Food Bank	5,000	6,000	6,000	6,000	6,000
55180	Donations - Ft Lupton Sr Advisory	1,500	2,000	2,000	2,000	2,500
55180	Donations - Have a Heart	690	800	800	800	800
55180	Donations - Military Families	1,500	-	-	1,500	1,500
55180	Donations - Relay For Life	800	800	800	800	800
55180	Donations - SBDC	2,500	2,500	2,500	2,500	2,500
55180	Donations - First United Methodist Ch	750	750	750	800	800
55180	Donations - Ft Lupton Salv Army		500	500	500	500
55180	Donations - Boys & Girls Club		150,000	150,000	50,000	150,000
55180	Donations - Norcross Perpetual Care	400				
55180	Donations - DECA		500	500	500	500
55180	Donations - CH2M Hill Golf Tourn	1,000	1,000	1,000	1,500	1,500
55180	Donations - Ft. Lupton Chamber Golf Tourn.		1,000	1,000	1,000	1,000
55180	Donations - Annual Banquet				1,500	1,500
55180	Donations - Kidz Quilts				700	700

BUDGET DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
55180	Donations - 4H				750	750
55180	Donations - A Woman's Place					3,000
55180	Donations - Vets Helping Vets					1,000
55180	Donations - Military Mountaineering					2,500
55220	Finance Charges	2	50	50	50	50
55230	Fireworks Celebration	10,000	10,000	10,000	10,000	15,000
55235	4th of July Festivities	23,596	35,000	35,000	37,000	37,000
55450	Trappers Day	2,928	13,000	13,000	15,000	15,000
	Total Fixed Costs	**64,797**	**247,900**	**247,900**	**157,900**	**269,900**
	TOTAL	**149,725**	**385,797**	**385,797**	**305,255**	**428,779**

BUDGET SUMMARY

Personnel	54,067	78,697	78,697	91,155	102,679
Supplies	9,549	9,100	9,100	9,100	9,100
Purchased Services	21,312	50,100	50,100	47,100	47,100
Fixed Costs	64,797	247,900	247,900	157,900	269,900
Gross City Cost	**149,725**	**385,797**	**385,797**	**305,255**	**428,779**

Budget Unit Summary

AGENCY/DEPARTMENT NAME: Municipal Court

BUDGET TITLE & NUMBER: 10-120

DEPARTMENT DESCRIPTION: Administer the local level of judicial process in an orderly, timely and efficient manner. To provide for an impartial hearing for the just determination of all municipal ordinance violations, maintain the necessary records and reporting system consistent with state laws and local requirements, and to provide appropriate consequences that punishes violators and encourages beneficial changes in behavior.

Resources	Actual Last Year	Budgeted Current Year	Projected Current Year	Requested Next Year	Final Next Year
Personnel Services	142,798	134,186	134,186	125,748	125,361
Supplies	2,530	4,000	4,000	4,000	4,000
Purchased Services	43,593	53,300	49,445	52,400	52,400
Fixed Cost	4,277	11,300	6,550	11,200	11,200
Gross City Cost	193,198	202,786	194,181	193,348	192,961
Revenue	29,243	29,900	38,175	44,325	44,325
Net City Cost	163,955	172,886	156,006	149,023	148,636
Budgeted Positions	2.15	1.93	1.93	1.85	1.85

SUMMARY OF CHANGES: The FTE for Court was decreased in 2016 by .08. The new Administrative Assistant for Court is supposed to be budgeted at 10 hours per week in PD Records. This was budgeted in 2015 as well but this wasn't started until the previous Administrative Assistant left. The following accounts changed by more than 10%: Stay of Execution Fee (36%), Contempt Charges (-90%), Misc Court Fees (233%), Victim Compensation Fee (113%), OJW/Default (50%), Court Diversion Program (113%), Health Insurance (-27%), Dental Insurance Expense (-17%), LTD Insurance (-17%), Boarding Prisoners (50%), Legal Fees (-11%), Postage (67%), Staff Development (-20%), Telephone (67%), Travel & Meetings (-33%) and Juror & Witness Fees (-50%). Overall, the revenue for this department increased 48% and expenditures decreased 5%.

OBJECTIVES: To upgrade RMS to insure integrationwith other agencies.

PERFORMANCE MEASURES

	2014 Actual	2015 Estimated	2016 Projected
Efficiency Measures/Cases Closed	920	1,550	1,700
Cost per Case Closed	$ 210.00	$ 125.28	$ 113.51
Cash Receipts Processed	1,172	1,640	2,503
Per Capita Cost (city support)	$ 21.54	$ 20.26	$ 19.10

Finance Recommendation: Approve as requested.

Council Action: Approved as requested with changes to health, dental and vision insurance rates.

REVENUE DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
32511	Court Reports	-	-	22	25	25
31200	Court Costs, Warrant Fees	10,718	13,000	13,000	14,000	14,000
31205	Stay Of Execution Fee	4,410	5,500	5,500	7,500	7,500
31210	Contempt Charges	857	1,000	1,000	100	100
31230	Outstanding Judgments, Warrants	1,200	1,000	1,440	1,500	1,500
31215	Miscellaneous Court Fees	2,362	1,200	6,000	4,000	4,000
31225	Victim Compensation Fee	4,881	4,000	6,000	8,500	8,500
31235	Court Diversion Program	4,540	4,000	5,000	8,500	8,500
31240	Community Service Fee	275	-	-	-	-
31250	Boarding Fee	-	200	213	200	200
	Total Municipal Court Revenue	**29,243**	**29,900**	**38,175**	**44,325**	**44,325**

REVENUE SUMMARY

Charges for Services	-	-	22	25	25
Fines and Forfeits	29,243	29,900	38,153	44,300	44,300
Total Revenues	**29,243**	**29,900**	**38,175**	**44,325**	**44,325**

BUDGET DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
51100	Salaries& Wages	112,537	104,560	104,560	100,565	100,565
51110	FICA	6,427	6,483	6,483	6,235	6,235
51115	Medicare	1,503	1,517	1,517	1,458	1,458
51255	VALIC Retirement	4,367	4,050	4,050	4,022	4,022
51210	Unemployment Insurance	326	315	315	303	303
51220	Health Insurance Expense	15,850	15,529	15,529	11,569	11,274
51230	Dental Insurance Expense	993	987	987	897	815
51240	Vision Insurance Expense	173	154	154	168	158
51250	Life & AD&D Insurance Exp	237	227	227	230	230
51285	LTD Insurance Exp	385	364	364	301	301
	Total Personnel	**142,798**	**134,186**	**134,186**	**125,748**	**125,361**
52010	General Supplies	1,077	1,000	1,000	1,000	1,000
52020	Office Supplies	741	1,000	1,000	1,000	1,000
53105	Equipment <$5000	712	2,000	2,000	2,000	2,000
	Total Supplies	**2,530**	**4,000**	**4,000**	**4,000**	**4,000**
53030	Bank Charges	-	-	102	-	-
53060	Services	3,536	6,500	3,500	6,500	6,500
53080	Dues & Subscriptions	285	500	500	500	500
53290	Telephone Exp.	1,888	1,200	1,239	2,000	2,000
53180	Postage	342	300	304	500	500
53120	Legal Fees	17,400	21,600	21,600	19,200	19,200
53140	Municipal Judge	18,000	18,000	18,000	19,000	19,000
53250	Repairs & Maintenance	-	200	200	200	200
53300	Travel & Meetings	153	1,500	1,000	1,000	1,000
53280	Staff Development	935	2,500	1,500	2,000	2,000
53040	Boarding Prison	1,055	1,000	1,500	1,500	1,500
	Total Purchased Services	**43,593**	**53,300**	**49,445**	**52,400**	**52,400**
55460	Victim Compensation Fee	2,710	5,000	5,000	5,000	5,000
55165	Juror or Witness Fee	15	200	50	100	100
55167	OJW & Default Clearances	1,470	1,000	1,200	1,000	1,000
55290	Juvenile Probation Program	-	5,000	200	5,000	5,000
55300	Leases & Rentals	81	100	100	100	100
	Fixed Charges	**4,277**	**11,300**	**6,550**	**11,200**	**11,200**
	TOTAL	**193,198**	**202,786**	**194,181**	**193,348**	**192,961**

BUDGET SUMMARY

Personnel	142,798	134,186	134,186	125,748	125,361
Supplies	2,530	4,000	4,000	4,000	4,000
Purchased Services	43,593	53,300	49,445	52,400	52,400
Fixed Charges	4,277	11,300	6,550	11,200	11,200
Gross City Cost	**193,198**	**202,786**	**194,181**	**193,348**	**192,961**

Budget Unit Summary

AGENCY/DEPARTMENT NAME: City Clerk

BUDGET TITLE & NUMBER: 10-130

DEPARTMENT DESCRIPTION: Responsible for maintaining the public and permanent records of the City Council and Enterprise Board meetings as well as the adopted ordinances and resolutions; issuing or renewing licenses as provided by City ordinances and state laws including publishing notices and holding hearings of determination; serving as Chief Election Officer when City elections are not concurrent with general elections; and maintaining the City Cemetery records and maps.

Resources	Actual Last Year	Budgeted Current Year	Projected Current Year	Requested Next Year	Final Next Year
Personnel Services	76,878	80,468	80,468	82,995	83,003
Supplies	777	3,700	3,700	3,700	3,700
Purchased Services	8,161	12,200	12,200	13,400	13,400
Fixed Cost	0	8,500	8,500	9,500	9,500
Gross City Cost	85,816	104,868	104,868	109,595	109,603
Net City Cost	85,816	104,868	104,868	109,595	109,603
Budgeted Positions	1	1	1	1	1

SUMMARY OF CHANGES: The accounts that changed by more than 10% are: LTD Insurance (-13%), General Supplies (-20%), Contractual Services (17%), Equipment < $5000 (100%), Staff Development (19%), Travel & Meetings (14%) and Elections (12%). Overall, the expenditures for this department increased 5%.

OBJECTIVES: The City Clerk's Department is scheduled to consider adding additional licenses for Laser Fiche, the document retrieval software. The department will complete the appropriate changes to the Fort Lupton Municipal Code. It will also begin processing the business licenses application currently processed by the Finance Department.

PERFORMANCE MEASURES

	2014 Actual	2015 Estimated	2016 Projected
Efficiency Measures			
Pages of Minutes Created	110	185	195
Action Memo's Assigned & Maintained	190	175	175
Ordinances Maintained	14	54	10
Resolutions Maintained	75	50	60
Coordination of Burials - Cemetery	22	40	27
Pre-need Grave Space Sales - Cemetery	14	25	18
Renewal/Special Events Licenses	17	17	15
Occupational Licenses Issued	13	13	13
Business Licenses Issued	297	307	307
Per Capita Cost (City Support)	$ 11.27	$ 13.62	$ 14.08

Finance Recommendation: Approve as requested.

Council Action: Approved as requested with changes to health and vision insurance rates.

BUDGET DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
51100	Salaries & Wages	62,334	65,000	65,000	67,830	67,830
51110	FICA	3,788	4,030	4,030	4,205	4,205
51115	Medicare	886	943	943	984	984
51210	Unemployment Insurance	181	195	195	204	204
51220	Health Insurance Expense	6,159	6,581	6,581	5,897	5,974
51230	Dental Insurance Expense	580	627	627	684	621
51240	Vision Insurance Expense	114	114	114	120	114
51250	Life & AD&D Insurance Exp	132	144	144	155	155
51255	VALIC Retirement	2,493	2,600	2,600	2,713	2,713
51285	LTD Insurance Exp	211	234	234	203	203
	Total Personnel	**76,878**	**80,468**	**80,468**	**82,995**	**83,003**
52010	General Supplies	53	2,500	2,500	2,000	2,000
52020	Office Supplies	165	700	700	700	700
53105	Equipment <$5000	559	500	500	1,000	1,000
	Total Supplies	**777**	**3,700**	**3,700**	**3,700**	**3,700**
53060	Services	5,749	3,000	3,000	3,500	3,500
53080	Dues & Subscriptions	530	1,700	1,700	1,800	1,800
53200	Printing	-	2,000	2,000	2,000	2,000
53220	Public Notices	124	1,000	1,000	1,000	1,000
53280	Staff Development	573	2,100	2,100	2,500	2,500
53290	Telephone Expense	921	1,000	1,000	1,000	1,000
53300	Travel & Meetings	264	1,400	1,400	1,600	1,600
	Total Purchased Services	**8,161**	**12,200**	**12,200**	**13,400**	**13,400**
55210	Elections	-	8,500	8,500	9,500	9,500
	Total Fixed Costs	**-**	**8,500**	**8,500**	**9,500**	**9,500**
	TOTAL	**85,816**	**104,868**	**104,868**	**109,595**	**109,603**

BUDGET SUMMARY

Personnel	76,878	80,468	80,468	82,995	83,003
Supplies	777	3,700	3,700	3,700	3,700
Purchased Services	8,161	12,200	12,200	13,400	13,400
Fixed Costs	-	8,500	8,500	9,500	9,500
Gross City Cost	**85,816**	**104,868**	**104,868**	**109,595**	**109,603**

Budget Unit Summary

AGENCY/DEPARTMENT NAME: Human Resources

BUDGET TITLE & NUMBER: 10-140

DEPARTMENT DESCRIPTION: Human Resources is responsible for administering and coordinating all phases of personnel management. This office coordinates recruitment efforts including advertising, interviewing, and background checks; develops and administers employee benefits including health, dental, vision, life, and long term disability insurance as well as retirement programs; conducts orientation and training for new employees; and ensures that the City personnel practices comply with federal and state law.

Resources	Actual Last Year	Budgeted Current Year	Projected Current Year	Requested Next Year	Final Next Year
Personnel Services	29,263	45,891	45,891	163,142	157,545
Supplies	1,186	1,350	1,566	1,350	1,350
Purchased Services	79,903	106,600	106,600	46,200	46,200
Fixed Charges	7	0	0	0	0
Gross City Cost	110,359	153,841	154,057	210,692	205,095
Net City Cost	110,359	153,841	154,057	210,692	205,095
Budgeted Positions	0	0.75	0.75	1.75	1.75

SUMMARY OF CHANGES: Added 1 FTE for the new HR Director. The following accounts have changed by more than 10%: Salaries & Wages (258%), FICA (258%), Medicare (258%), Unemployment Insurance (257%), Health Insurance (155%), Dental Insurance (263%), Vision Insurance (227%), Life/AD&D Insurance (262%), Retirement (258%), LTD Insurance (198%), General Supplies (88%), Office Supplies (-78%), Contractual Services (-93%), Postage (-50%), Pre-Employment Fees (33%) and Telephone (-23%). Overall, revenue for this department has remained unchanged while expenditures have increased 33%.

OBJECTIVES: To support the City's principles, values, vision, and mission by providing employees and applicants with career and personal growth opportunities. To assist departments with recruitment, retention, training, development, and administration of benefits.

PERFORMANCE MEASURES

	2014 Actual	2015 Estimated	2016 Projected
Efficiency Measures/Number of FTE's	69.88	88.16	105.74
Per FTE Cost	$ 1,579.27	$ 1,747.47	$ 1,939.62
Per Capita Cost (City Support)	$ 14.50	$ 20.00	$ 26.35

Finance Recommendation: Approve as requested.

Council Action: Approved as requested with changes to health, dental and vision insurance rates.

BUDGET DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
51100	Salaries & Wages	22,478	34,470	34,470	123,490	123,490
51110	FICA	1,350	2,137	2,137	7,657	7,657
51115	Medicare	316	500	500	1,791	1,791
51255	VALIC Retirement	728	1,379	1,379	4,939	4,939
51210	Unemployment Insurance	64	104	104	371	371
51220	Health Insurance Expense	3,929	6,581	6,581	22,219	16,795
51230	Dental Insurance Expense	249	434	434	1,734	1,575
51240	Vision Insurance Expense	51	84	84	289	275
51250	Life & AD&D Insurance Exp	38	78	78	282	282
51285	LTD Insurance Exp	61	124	124	370	370
	Total Personnel	**29,263**	**45,891**	**45,891**	**163,142**	**157,545**
52010	General Supplies	437	400	616	750	750
52020	Office Supplies	409	450	450	100	100
53105	Equip <5,000	340	500	500	500	500
	Total Supplies	**1,186**	**1,350**	**1,566**	**1,350**	**1,350**
53060	Services	63,367	68,000	68,000	5,000	5,000
53080	Dues & Subscriptions	5,175	5,500	5,500	6,000	6,000
53290	Telephone Expense	455	1,300	1,300	1,000	1,000
53180	Postage	78	200	200	100	100
53230	Recruitment-Advertisements	2,478	5,000	5,000	5,000	5,000
53240	Repairs & Maintenance - Equip	50	100	100	100	100
53300	Travel & Meeting	192	1,000	1,000	1,000	1,000
53280	Staff Development	862	6,000	6,000	6,000	6,000
51270	Flex 125 plan	1,100	2,000	2,000	2,000	2,000
53190	Backgrounds & Pre-Employment UA	6,146	7,500	7,500	10,000	10,000
53090	Educational Assistance	-	10,000	10,000	10,000	10,000
	Total Purchased Services	**79,903**	**106,600**	**106,600**	**46,200**	**46,200**
55220	Finance Charges	7	-	-	-	-
	Total Fixed Charges	**7**	**-**	**-**	**-**	**-**
	TOTAL	**110,359**	**153,841**	**154,057**	**210,692**	**205,095**

BUDGET SUMMARY

Personnel	29,263	45,891	45,891	163,142	157,545
Supplies	1,186	1,350	1,566	1,350	1,350
Purchased Services	79,903	106,600	106,600	46,200	46,200
Fixed Charges	7	-	-	-	-
Gross City Cost	**110,359**	**153,841**	**154,057**	**210,692**	**205,095**

Budget Unit Summary

AGENCY/DEPARTMENT NAME: City Administrator

BUDGET TITLE & NUMBER: 10-150

DEPARTMENT DESCRIPTION: The City Administrator department is responsible for the proper administration and execution of all affairs of the City including enforcing the laws and ordinances of the City; recruiting and maintaining an effective work force; monitoring the development and submittal of the annual budget; ensuring the budget's administration after adoption; establishing an effective reporting system for the financial records; exercising supervision and control over all departments including consolidation of departments, enhancements to departments, and abolishing department functions or activities; proactively recruiting and strengthening local business and industry to provide job opportunities which will increase the City's tax base; providing engineering, architectural, maintenance, and construction services required by the City; and managing growth in an effective manner.

Resources	Actual Last Year	Budgeted Current Year	Projected Current Year	Requested Next Year	Final Next Year
Personnel Services	184,758	207,730	207,730	229,409	224,793
Supplies	2,136	3,850	3,850	3,150	3,150
Purchased Services	7,967	10,600	10,600	10,100	10,100
Fixed Cost	933	750	750	1,000	1,000
Gross City Cost	195,794	222,930	222,930	243,659	239,043
Net City Cost	195,794	222,930	222,930	243,659	239,043
Budgeted Positions	1.75	1.75	1.75	2	2

SUMMARY OF CHANGES: Moved .25 FTE from Building & Grounds to this department for the Assistant City Administrator since we added a Buildings & Grounds Director. The following accounts have changed by more than 10%: Salaries & Wages (12%), FICA (12%), Medicare (12%), Unemployment Insurance (12%), Health Insurance (-34%), LIfe/AD&D Insurance (16%), Retirement (12%), General Supplies (-14%), Equipment <$5000 (-25%), Repairs & Maintenance-Vehicles (-50%), Staff Development (-25%), Travel & Meetings (17%) and Appreciation (33%). Overall the expenditures for this department have increased 9%.

OBJECTIVES: Employee counts have increased and pursuit of retailers to locate to the community is needed to provide the citizenry places to shop without leaving the boundaries of the city. Oil/Gas has been our focus since the boom began, however seeking and securing other employers to diversify the community employment opportunities are needed.

PERFORMANCE MEASURES

	2014 Actual	2015 Estimated	2016 Projected
Efficiency Measures			
Net Retailers Added(Ceased)	119	194	198
Per Capita Cost (City Support)	$ 25.72	$ 28.95	$ 30.71

Finance Recommendation: Approve as requested.

Council Action: Approved as requested with changes to health, dental and vision insurance rates.

BUDGET DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
51100	Salaries & Wages	151,530	169,469	169,469	189,606	189,606
51110	FICA	9,013	10,507	10,507	11,756	11,756
51115	Medicare	2,108	2,458	2,458	2,749	2,749
51255	VALIC Retirement	6,061	6,779	6,779	7,584	7,584
51210	Unemployment Insurance	439	509	509	570	570
51220	Health Insurance Expense	13,849	15,891	15,891	15,014	10,496
51230	Dental Insurance Expense	837	953	953	948	860
51240	Vision Insurance Expense	170	177	177	178	168
51250	Life & AD&D Insurance Expense	266	377	377	436	436
51285	LTD Insurance Expense	484	610	610	568	568
	Total Personnel	**184,758**	**207,730**	**207,730**	**229,409**	**224,793**
52010	General Supplies	1,080	1,400	1,400	1,200	1,200
52020	Office Supplies	53	150	150	150	150
52080	Fuel & Oil	289	300	300	300	300
53105	Equipment <$5000	714	2,000	2,000	1,500	1,500
	Total Supplies	**2,136**	**3,850**	**3,850**	**3,150**	**3,150**
53060	Services	131	2,000	2,000	2,000	2,000
53080	Dues & Subscriptions	34	200	200	200	200
53290	Telephone Expense	1,997	2,000	2,000	2,000	2,000
53180	Postage	2	400	400	400	400
53270	Repairs & Maintenance - Vehicles	954	1,000	1,000	500	500
53300	Travel & Meetings	3,623	3,000	3,000	3,500	3,500
53280	Staff Development	1,225	2,000	2,000	1,500	1,500
	Total Purchased Services	**7,967**	**10,600**	**10,600**	**10,100**	**10,100**
55010	Appreciation	933	750	750	1,000	1,000
	Total Fixed Costs	**933**	**750**	**750**	**1,000**	**1,000**
	TOTAL	**195,794**	**222,930**	**222,930**	**243,659**	**239,043**

BUDGET SUMMARY

Personnel	184,758	207,730	207,730	229,409	224,793
Supplies	2,136	3,850	3,850	3,150	3,150
Purchased Services	7,967	10,600	10,600	10,100	10,100
Fixed Costs	933	750	750	1,000	1,000
Gross City Cost	**195,794**	**222,930**	**222,930**	**243,659**	**239,043**

Budget Unit Summary

AGENCY/DEPARTMENT NAME: Finance

BUDGET TITLE & NUMBER: 10-160

DEPARTMENT DESCRIPTION: The Finance Department oversees annual budget preparation and administration, annual financial statement preparation, the annual audit, monthly financial reconciliation of bank and general ledger accounts and financial reporting, debt financing and administration, accounts receivable billing and administration, payroll preparation and related federal and state reporting, accounts payable and related federal reporting, local sales tax license administration, monthly state sales tax reporting, cash management, risk management and bid preparation for the City.

Resources	Actual Last Year	Budgeted Current Year	Projected Current Year	Requested Next Year	Final Next Year
Personnel Services	255,362	295,703	295,703	306,406	301,765
Supplies	6,985	13,000	12,000	13,000	13,000
Purchased Services	51,606	67,000	56,450	79,200	79,200
Fixed Cost	3,681	3,700	3,500	4,500	4,500
Gross City Cost	317,634	379,403	367,653	403,106	398,465
Net City Cost	317,634	379,403	367,653	403,106	398,465
Budgeted Positions	3.7	4.1	4.1	4.1	4.1

SUMMARY OF CHANGES: The following accounts have changed by more than 10%: Health Insurance (-19%), Dental Insurance (33%), Vision Insurance (24%), LTD Insurance (-14%), Auditor Fees (13%), Contractual Services (33%), Postage (17%), Staff Development (33%), Travel & Meetings (67%) and Leases & Rentals-Equipment (36%). Overall, the expenditures for this department increased 5%.

OBJECTIVES: To integrate an internet-based timeclock system that will directly load time into our Caselle Timekeeping module to reduce time processing payroll.

PERFORMANCE MEASURES

	2014 Actual	2015 Estimated	2016 Projected
Efficiency Measures			
20% Of Cost For Checks	$ 23.41	$ 24.07	$ 21.12
Accounts Payable Checks Printed	2,714	3,152	3,774
Payroll Checks/Dir Dep Vchr Printed	4,591	5,135	5,785
Accounts Receivable Invoices Printed	167	342	593
Incoming Wires/ACH/Lockbox Entered	7,362	6,999	6,756
PSN Receipts Processed	6,975	7,946	9,164
Rec Deposits Processed	343	345	347
Library Receipts Processed	46	61	87
Golf Course Receipts Processed	0	288	288
Journal Entries Processed	52,518	51,792	51,165
Per Capita Cost (City Support)	$ 41.73	$ 47.74	$ 51.20

Finance Recommendation: Approve as requested.

Council Action: Approved as requested with changes to health, dental and vision insurance rates.

BUDGET DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
51100	Salaries & Wages	210,975	242,660	242,660	251,159	251,159
51110	FICA	12,691	15,045	15,045	15,573	15,573
51115	Medicare	2,968	3,518	3,518	3,642	3,642
51255	VALIC Retirement 4.0	8,439	9,706	9,706	10,047	10,047
51210	Unemployment Insurance	610	730	730	756	756
51220	Health Insurance Expense	17,134	20,961	20,961	21,501	17,067
51230	Dental Insurance Expense	1,126	1,398	1,398	2,045	1,857
51240	Vision Insurance Expense	237	268	268	352	333
51250	Life & AD&D Insurance Exp	451	544	544	577	577
51285	LTD Insurance Exp	730	873	873	754	754
	Total Personnel	**255,362**	**295,703**	**295,703**	**306,406**	**301,765**
52010	General Supplies	3,038	3,000	2,000	3,000	3,000
52020	Office Supplies	2,543	2,000	2,000	2,000	2,000
53105	Equipment <$5000	1,404	8,000	8,000	8,000	8,000
	Total Supplies	**6,985**	**13,000**	**12,000**	**13,000**	**13,000**
53060	Services	13,688	15,000	15,000	20,000	20,000
53080	Dues & Subscriptions	260	1,000	500	1,000	1,000
53030	Bank Charges	205	1,000	500	1,000	1,000
53290	Telephone Expense	1,375	1,600	1,600	1,600	1,600
53180	Postage	1,569	1,200	1,300	1,400	1,400
53020	Auditor Fees	30,570	40,000	31,350	45,000	45,000
53220	Ads & Public Notices	1,677	1,200	1,200	1,200	1,200
53240	Repairs & Maintenance - Equip	-	1,500	500	1,500	1,500
53300	Travel & Meetings	1,352	1,500	1,500	2,500	2,500
53280	Staff Development	910	3,000	3,000	4,000	4,000
	Total Purchased Services	**51,606**	**67,000**	**56,450**	**79,200**	**79,200**
55220	Finance Charges	299	500	300	500	500
55300	Leases & Rentals	3,357	2,200	2,200	3,000	3,000
55350	Misc Expenditures	25	1,000	1,000	1,000	1,000
	Fixed Charges	**3,681**	**3,700**	**3,500**	**4,500**	**4,500**
	TOTAL	**317,634**	**379,403**	**367,653**	**403,106**	**398,465**

BUDGET SUMMARY

Personnel	255,362	295,703	295,703	306,406	301,765
Supplies	6,985	13,000	12,000	13,000	13,000
Purchased Services	51,606	67,000	56,450	79,200	79,200
Fixed Charges	3,681	3,700	3,500	4,500	4,500
Gross City Cost	**317,634**	**379,403**	**367,653**	**403,106**	**398,465**

Budget Unit Summary

AGENCY/DEPARTMENT NAME: Legal Services - Internal

BUDGET TITLE & NUMBER: 10-170

DEPARTMENT DESCRIPTION: Monitor activities of the City to ensure that activities of the City are legal. Be available to the City Council to provide advice and guidance in all affairs of the Council. Monitor the City Code to revise sections where needed and advise Council on issues of concern. Provide services to the Municipal Court as the prosecuting attorney.

Resources	Actual Last Year	Budgeted Current Year	Projected Current Year	Requested Next Year	Final Next Year
Purchased Services	65,273	77,500	77,100	77,500	77,500
Gross City Cost	65,273	77,500	77,100	77,500	77,500
Net City Cost	65,273	77,500	77,100	77,500	77,500
Budgeted Positions	0	0	0	0	0

SUMMARY OF CHANGES: There were no changes to the budget from 2015 to 2016.

OBJECTIVES: To assist City Council and staff with legal concerns.

PERFORMANCE MEASURES

	2014 Actual	2015 Estimated	2016 Projected
Efficiency Measures			
Per Capita Cost (City Support)	$ 8.57	$ 10.01	$ 9.96

Finance Recommendation: Approve as requested.

Council Action: Approved as requested.

BUDGET DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
53060	Contractual Services	-	2,000	2,000	2,000	2,000
53120	Legal Fees	65,273	75,000	75,000	75,000	75,000
53300	Travel & Meetings	-	500	100	500	500
	Total Purchased Services	**65,273**	**77,500**	**77,100**	**77,500**	**77,500**
	TOTAL	**65,273**	**77,500**	**77,100**	**77,500**	**77,500**

BUDGET SUMMARY

Purchased Services	65,273	77,500	77,100	77,500	77,500
Gross City Cost	**65,273**	**77,500**	**77,100**	**77,500**	**77,500**

Budget Unit Summary

AGENCY/DEPARTMENT NAME: Non-Departmental Revenue and Miscellaneous Expense

BUDGET TITLE & NUMBER: 10-180

DEPARTMENT DESCRIPTION: The General Fund Miscellaneous Department reports all General Fund revenues for the City as well as General Fund expenditures that cannot be categorized into a specific department.

Resources	Actual Last Year	Budgeted Current Year	Projected Current Year	Requested Next Year	Final Next Year
Personnel Services	56,932	70,208	70,208	53,450	269,450
Purchased Services	21,138	70,500	47,561	70,500	70,500
Fixed Cost	114,535	124,574	125,335	122,432	122,432
Capital Outlay	44,630	120,000	142,939	120,000	120,000
Gross City Cost	237,235	385,282	386,043	366,382	582,382
Transfers Out	(107,341)	(224,395)	(431,221)	(181,835)	(181,835)
Revenue	5,423,793	4,684,651	5,228,464	5,862,885	5,470,835
Net City Cost	(5,079,217)	(4,074,974)	(4,411,200)	(5,314,668)	(4,706,618)
Budgeted Positions	0	0	0	0	0

SUMMARY OF CHANGES: The following accounts changed by more than 10%: Professional/Occupational Licenses (36%), Solicitor's Licenses (-50%), Amusement/Dance Licenses (-100%), Tobacco Products Tax (22%), State/Federal Grants (109%), Cable TV Franchise Fees (100%), Oil Royalties (14%), Interest Earned (-40%), Donations-Private (-83%), Contributed Capital (-100%), Health Insurance Expense (100%), Workers Compensation Insurance (-25%), Health Insurance (100%), School Crossing Guard (11%) and Transfers Out to CPR & Cemetery Funds (-19%). Overall, the revenue for this fund increased 17% while the expenditures increased 25% not including reserve accounts.

OBJECTIVES: To account for all activities not belonging to a specific department to assure all functions that are necessary to operate the City are attained.

PERFORMANCE MEASURES

	2014 Actual	2015 Estimated	2016 Projected
Efficiency Measures			
Per Capita Cost (City Support)	$ (667.26)	$ (572.81)	$ (604.73)

Finance Recommendation: Approve as requested.

Council Action: Approved as requested with increases to 2015 and 2016 Property Taxes, the removal of $500,000 from State/Federal Grants for the Pacific Ave. Trail, the addition of $36,000 to State/Federal Grants for 16th Street Paving Project, the addition of $50,000 to State/Federal Grants for 85/52 Beautification Project and the addition of $216,000 to Health Insurance Expense for the maximum HRA risk with the new health insurance plan.

REVENUE DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
31100	Real Property Taxes-City	1,635,428	1,806,656	1,806,656	1,881,163	1,903,113
31105	Specific Ownership "B"	219,304	150,000	150,000	150,000	150,000
31110	Motor Vehicle	29,732	25,000	112,316	25,000	25,000
31120	Sales Tax Revenue	2,046,927	1,603,419	1,703,419	1,754,522	1,754,522
31121	Sales Tax Rebate	(66,935)	(48,000)	(48,000)	(48,000)	(48,000)
31135	Tobacco Products	16,768	13,500	18,000	16,500	16,500
31145	Public Service Gas Franchise	71,868	65,000	65,000	65,000	65,000
31150	Centurylink Telephone Tax	5,165	4,800	4,800	5,000	5,000
31155	CATV Permit Fees	50,249	25,000	50,000	50,000	50,000
31160	United Power Electric Franchise	257,358	240,000	240,000	240,000	240,000
31300	Liquor Licenses	4,891	3,000	3,000	3,000	3,000
31305	Professional Licenses	14,859	11,000	21,182	15,000	15,000
31306	Solicitor's License	300	600	300	300	300
31310	Amusement & Dance License	150	500	-	-	-
31315	Sales Tax License	7,425	7,600	7,600	7,600	7,600
31320	Misc License Revenue	279	-	50	-	-
39100	State/Federal Grants	83,451	497,076	497,076	1,452,000	1,038,000
31140	Severance Tax	313,566	140,000	324,519	140,000	140,000
34050	Right-of-way Permit	2,412	1,500	7,638	1,500	1,500
31605	Realized Gain/Loss on Investments	958	-	-	-	-
31610	Interest Earned	4,083	3,000	1,800	1,800	1,800
31190	Billboard Rental-Flack	1,200	-	20	-	-
31170	Oil Royalties	75,209	35,000	50,000	40,000	40,000
39020	Donations Private	12,112	3,000	400	500	500
39000	Misc Revenue	28,131	2,000	4,475	2,000	2,000
39001	Misc Revenue - Calendars	2,857	-	2,239	-	-
31175	Mineral Lease Income	124,383	60,000	91,981	60,000	60,000
31405	Pension Forfeitures	21,748	-	16,388	-	-
31406	Flex Plan Forfeitures	43	-	-	-	-
31600	Insurance Proceeds	14,025	-	7,605	-	-
38100	Contributed Capital	445,847	35,000	90,000	-	-
	Unassigned Fund Balances					
39390	Res 98-035 Emerg Res	463,285	380,759	618,310	477,530	477,530
39399	Unappropriated Reserves	1,088,228	1,998,352	1,308,133	1,831,418	1,831,418
	Restricted Fund Balances					
39998	Emergency Reserve	143,180	184,018	195,571	189,781	189,781
39318	Children's Fund	1,248	-	12,248	-	-
	Committed Reserves					
39316	Police Equipment Reserve	32,764	34,378	28,122	4,452	4,452
39330	Victims Comp Reserve	100,943	104,232	103,113	104,113	104,113
	Assigned Reserves					
39310	Fireworks Celebration Reserve	7,500	7,500	7,500	7,500	7,500
39315	IT Equipment Reserve	10,000	10,000	15,000	15,000	15,000
39405	Subsequent Yr Bud Exp > Rev	320,677	-	1,268,828	-	-
	Total General Revenues	**7,591,618**	**7,403,890**	**8,785,289**	**8,492,678**	**8,100,628**

REVENUE DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
REVENUE SUMMARY						
	Taxes and Assessments	3,864,455	3,537,075	3,724,391	3,762,685	3,784,635
	Licenses and Permits	30,316	24,200	39,770	27,400	27,400
	Intergovernmental	538,169	710,576	931,576	1,668,500	1,254,500
	Charges for Services	461,049	369,800	409,820	400,000	400,000
	Interest Income	4,083	3,000	1,800	1,800	1,800
	Gain/Loss on Investments	958	-	-	-	-
	Private Contributions	12,112	3,000	400	500	500
	Other	512,652	37,000	120,707	2,000	2,000
	Beginning Reserves	2,167,825	2,719,239	3,556,825	2,629,793	2,629,793
	Total Revenues	**7,591,618**	**7,403,890**	**8,785,289**	**8,492,678**	**8,100,628**

BUDGET DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
51220	Health Insurance	-	-	-	-	216,000
51290	Employee Assistance Program	3,088	4,200	4,200	4,200	4,200
51120	Worker's Comp	53,844	66,008	66,008	49,250	49,250
51210	Unemployment Insurance	-	-	-	-	-
	Total Personnel	**56,932**	**70,208**	**70,208**	**53,450**	**269,450**
53060	Misc Contract Services	7,136	15,000	15,000	15,000	15,000
53105	Equipment < $5,000	14,002	15,000	15,000	15,000	15,000
53210	Professional Svcs - Commissions	-	40,000	17,061	40,000	40,000
53285	Safety Training	-	500	500	500	500
	Total Purchased Services	**21,138**	**70,500**	**47,561**	**70,500**	**70,500**
55260	Insurance - CIRSA	81,328	71,874	71,874	68,732	68,732
55160	County Tax Collection	16,708	20,000	20,000	20,000	20,000
55350	Misc Expenditures	1,361	10,000	10,000	10,000	10,000
55415	Crossing Guards	10,213	8,700	9,461	9,700	9,700
55280	Cirsa Insurance Deductible	4,787	12,000	12,000	12,000	12,000
55281	Insurance Misc	138	2,000	2,000	2,000	2,000
	Fixed Costs	**114,535**	**124,574**	**125,335**	**122,432**	**122,432**
59200	Transfers Out	107,341	224,395	431,221	181,835	181,835
	Total Transfers	**107,341**	**224,395**	**431,221**	**181,835**	**181,835**
57500	Capital Project	-	-	-	-	-
57500	16th St. Project	-		22,939		
57500	New City Hall Architectural		120,000	120,000	120,000	120,000
57500	Vehicles - CMAQ	44,630				
	Total Capital Outlay	**44,630**	**120,000**	**142,939**	**120,000**	**120,000**
	Non-Spendable Funds					
31010	Non-Spendable Funds	4,949	-	-	-	-
	Unassigned Fund Balances					
59040	To Fund Balance Reserves	1,303,184	645,385	1,831,418	327,924	1,549
	Restricted Fund Balances					
59020	Emergency Reserve	195,571	170,042	189,781	204,267	193,874
59027	Children's Fund	12,248	-	-	-	-
	Committed Reserves					
59026	Police Equipment Reserve	28,122	44,378	4,452	16,452	16,452
59130	Victims Comp Reserve	103,113	103,232	104,113	107,613	107,613
	Assigned Reserves					
59030	Fireworks Reserve	7,500	7,500	7,500	7,500	7,500
59025	IT Equipment Reserve	15,000	10,000	15,000	15,000	15,000
59045	Subsequent Yr Bud Exp>Rev	1,268,828	-	-	-	-
59090	Res 98-035 Em Res	618,310	469,874	477,530	561,185	560,552
	Total Reserves	**3,556,825**	**1,450,411**	**2,629,793**	**1,239,941**	**902,540**
		3,901,401	**2,060,088**	**3,447,057**	**1,788,158**	**1,666,757**

BUDGET DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
BUDGET SUMMARY						
	Personnel	56,932	70,208	70,208	53,450	269,450
	Purchased Services	21,138	70,500	47,561	70,500	70,500
	Fixed Costs	114,535	124,574	125,335	122,432	122,432
	Capital Outlay	44,630	120,000	142,939	120,000	120,000
	Transfers	107,341	224,395	431,221	181,835	181,835
	Reserves	3,556,825	1,450,411	2,629,793	1,239,941	902,540
	Gross City Cost	**3,901,401**	**2,060,088**	**3,447,057**	**1,788,158**	**1,666,757**

Budget Unit Summary

AGENCY/DEPARTMENT NAME: Internal Technology

BUDGET TITLE & NUMBER: 10-190

DEPARTMENT DESCRIPTION: The Internal Technology department provides technology services for all departments of the City including hardware, software, and service contracts related to technology needs for the City of Fort Lupton.

Resources	Actual Last Year	Budgeted Current Year	Projected Current Year	Requested Next Year	Final Next Year
Personnel Services	88,840	98,848	98,848	103,494	103,522
Supplies	51,378	22,000	22,000	47,500	47,500
Purchased Services	87,519	129,500	132,500	193,750	193,750
Fixed Cost	1,552	0	3,500	14,500	14,500
Capital Outlay	26,487	259,000	259,811	153,500	164,500
Gross City Cost	255,775	509,348	516,659	512,744	523,772
Revenue	31,580	30,000	30,000	35,000	35,000
Net City Cost	224,195	479,348	486,659	477,744	488,772
Budgeted Positions	1	1	1	1	1

SUMMARY OF CHANGES: The following accounts have increased by more than 10%: IT Revenue (17%), Health Insurance (-16%), LTD Insurance (-12%), General Supplies (33%), Software Service Agreements (14%), Dues & Subscriptions (50%), Equipment <$5000 (125%), Professional Services (104%), Capital Lease (61%) and Capital Projects (-40%). Overall, the revenue for this department increased 17% while expenditures increased 3%. Capital Projects includes City Clerk/Court SuiteView Software ($20,000), HR Job Application/Performance Appraisal Software ($23,000), Enterprise Wireless ($10,000), Patch Management ($7,000), Rec & Community Center Re-Wire ($20,000), Network Equipment ($30,000) and Court Software ($40,000).

OBJECTIVES: To have our IT infrastructure in a stable state, allowing optimum uptime, allowing staff the availability to the necessary data and allowing for better customer service to the citizens.

PERFORMANCE MEASURES

	2014 Actual	2015 Estimated	2016 Projected
Efficiency Measures			
Per Capita Cost (City Support)	$ 29.45	$ 63.19	$ 62.80

Finance Recommendation: Approve as requested.

Council Action: Approved as requested with changes to health and dental insurance rates, with an increase to Capital Projects by $11,000 for SuiteView and with wanting more research to be done on accounting software that will incorporate an acceptable court software.

REVENUE DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
39250	IT Revenue	31,580	30,000	30,000	35,000	35,000
	Total	**31,580**	**30,000**	**30,000**	**35,000**	**35,000**
	TOTAL	**31,580**	**30,000**	**30,000**	**35,000**	**35,000**

REVENUE SUMMARY

Other	31,580	30,000	30,000	35,000	35,000
Total Revenues	**31,580**	**30,000**	**30,000**	**35,000**	**35,000**

BUDGET DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
51100	Salaries & Wages	74,404	81,720	81,720	86,267	86,267
51110	FICA	4,394	5,067	5,067	5,349	5,349
51115	Medicare	1,028	1,185	1,185	1,251	1,251
51255	VALIC Retirement	2,976	3,269	3,269	3,451	3,451
51210	Unemployment Insurance	215	246	246	259	259
51220	Health Insurance Expense	5,030	6,367	6,367	5,897	5,974
51230	Dental Insurance Expense	335	434	434	474	430
51240	Vision Insurance Expense	70	84	84	89	84
51250	Life & AD&D Insurance Expense	148	182	182	198	198
51285	LTD Insurance Expense	240	294	294	259	259
	Total Personnel	**88,840**	**98,848**	**98,848**	**103,494**	**103,522**
52010	General Supplies	1,360	1,500	1,500	2,000	2,000
52020	Office Supplies	336	500	500	500	500
53105	Equipment <$5000	49,682	20,000	20,000	45,000	45,000
	Total Supplies	**51,378**	**22,000**	**22,000**	**47,500**	**47,500**
53060	Software Service Agreements	64,552	70,000	70,000	80,000	80,000
53210	Professional Services	18,835	49,000	49,000	100,000	100,000
53280	Staff Development	2,618	10,000	10,000	10,000	10,000
53290	Telephone	938	-	1,000	1,000	1,000
53080	Dues & Subscriptions	99	500	500	750	750
53300	Travel & Meetings	477	-	2,000	2,000	2,000
	Total Purchased Services	**87,519**	**129,500**	**132,500**	**193,750**	**193,750**
55300	Leases & Rentals - Equipment	1,552	-	3,500	14,500	14,500
	Total Fixed Costs	**1,552**	**-**	**3,500**	**14,500**	**14,500**
55050	Capital Leases	12,568	9,000	9,000	14,500	14,500
57500	Capital Outlay	0	-	-	-	-
57500	Retention		7,000	7,000		
57500	Exchange 2013 Migration		10,000	10,000		
57500	City CI/Court SuiteView	-			9,000	20,000
57500	HR Job Ap/Perf Appr				23,000	23,000
57500	Enterprise Wireless	-	-		10,000	10,000
57500	Patch Management				7,000	7,000
57500	Laserfish Document Server		16,000	16,811		
57500	Re-Wire Rec/Community Cent				20,000	20,000
57500	Time Clock		25,000	25,000		
57500	SCADA		120,000	120,000		
57500	Plotter		9,000	9,000		
57500	Network Equipment		33,000	33,000	30,000	30,000
57500	GIS		30,000	30,000		
57500	Court Software				40,000	40,000
57500	Web Development	13,919				
	Total Capital Outlay	**26,487**	**259,000**	**259,811**	**153,500**	**164,500**
	TOTAL	**255,775**	**509,348**	**516,659**	**512,744**	**523,772**

BUDGET DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
BUDGET SUMMARY						
	Personnel	88,840	98,848	98,848	103,494	103,522
	Supplies	51,378	22,000	22,000	47,500	47,500
	Purchased Services	87,519	129,500	132,500	193,750	193,750
	Fixed Costs	1,552	-	3,500	14,500	14,500
	Capital Outlay	26,487	259,000	259,811	153,500	164,500
	Gross City Cost	**255,775**	**509,348**	**516,659**	**512,744**	**523,772**

Budget Unit Summary

AGENCY/DEPARTMENT NAME: Police Summary

BUDGET TITLE & NUMBER: Various

DEPARTMENT DESCRIPTION: The Police Division provides law enforcement services 24/7 for the City of Fort Lupton including emergency management.

Resources	Actual Last Year	Budgeted Current Year	Projected Current Year	Requested Next Year	Final Next Year
Personnel Services	1,004,464	1,273,279	1,290,205	1,370,458	1,328,623
Supplies	90,192	82,300	111,800	86,250	86,250
Purchased Services	110,804	157,800	135,348	137,650	137,650
Fixed Cost	16,051	4,000	20,820	5,000	5,000
Capital Outlay	133,890	89,000	91,519	55,000	68,000
Gross City Cost	1,355,401	1,606,379	1,649,692	1,654,358	1,625,523
Revenue	135,941	233,436	223,001	182,350	227,950
Net City Cost	1,219,460	1,372,943	1,426,691	1,472,008	1,397,573
Budgeted Positions	14.75	17.33	17.7	17.15	17.15

SUMMARY OF CHANGES: The revenue for the Public Safety Division decreased 2% while expenditures increased 1%. For individual account detail, please see the individual departments.

OBJECTIVES: To provide law enforcement services 24/7 for the City of Fort Lupton including emergency management.

PERFORMANCE MEASURES

	2014 Actual	2015 Estimated	2016 Projected
Efficiency Measures			
Per Capita Cost (City Support)	$ 160.20	$ 185.26	$ 179.57

Finance Recommendation: See individual budget units.

Council Action: See individual budget units.

REVENUE DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
32130	Clearance Letter	105	200	200	200	200
32140	Fingerprinting	1,390	1,200	1,200	1,200	1,200
32110	Vin Inspect	240	500	540	500	500
32160	Other Police Revenue	4,261	4,000	7,000	5,000	5,000
32170	State Police Training Revenue	3,872	1,500	1,500	-	-
32180	Donation - National Night Out	-	-	100	-	-
32120	Traffic Fines	79,357	100,000	115,000	120,000	120,000
31245	Criminal Fines	5,740	10,000	3,100	5,000	5,000
32175	State Grants-public Safety	1,733	60,000	60,000	20,000	65,600
32176	Federal Grants - Leaf	2,449	10,000	10,000	10,000	10,000
31237	Criminal Registration Fee	1,500	1,000	1,125	1,200	1,200
32150	Police Equipment Fee	8,230	10,000	10,000	12,000	12,000
32515	Shooting Range Fees	-	-	10	-	-
	Total Community Police Revenue	**108,876**	**198,400**	**209,775**	**175,100**	**220,700**
32200	Animal Licenses	926	800	888	1,500	1,500
32210	Animal Impound	1,277	1,200	1,200	1,700	1,700
32220	Animal Boarding	2,337	2,000	2,000	3,000	3,000
	Total Community Svcs Revenue	**4,540**	**4,000**	**4,088**	**6,200**	**6,200**
32177	Restorative Justice Grant	21,500	30,000	8,059	-	-
	Total Restorative Justice Revenue	**21,500**	**30,000**	**8,059**	**-**	**-**
32500	Records Search	36	36	79	50	50
32510	Reports	989	1,000	1,000	1,000	1,000
	Total Police Records Revenue	**1,025**	**1,036**	**1,079**	**1,050**	**1,050**
	Total Police Revenue	**135,941**	**233,436**	**223,001**	**182,350**	**227,950**

REVENUE SUMMARY

Licenses and Permits	926	800	888	1,500	1,500
Intergovernmental	29,553	101,500	79,559	30,000	75,600
Charges for Services	10,635	10,136	13,229	12,650	12,650
Fines and Forfeits	94,827	121,000	129,225	138,200	138,200
Private Contributions	-	-	100	-	-
Total Revenues	**135,941**	**233,436**	**223,001**	**182,350**	**227,950**

BUDGET DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
51100	Salaries & Wages	776,126	959,009	961,888	1,008,849	1,012,015
51105	Overtime	29,410	27,800	27,800	27,800	27,800
51275	Police Security	-	1,500	1,500	1,500	1,500
51110	FICA	4,354	5,489	5,668	5,858	5,858
51115	Medicare	11,304	14,333	14,375	15,054	15,100
51255	Retirement 4%	2,413	1,945	3,584	3,708	3,708
51260	Retirement 9.7%	71,851	87,279	87,279	91,537	91,845
51265	FPPA Disability	16,270	22,707	22,707	23,845	23,928
51210	Unemployment Insurance	2,338	2,974	2,982	3,123	3,132
51220	Health Insurance Expense	78,423	132,268	143,507	169,824	125,566
51230	Dental Insurance Expense	6,785	10,816	11,432	12,038	10,931
51240	Vision Insurance Expense	1,237	1,777	1,885	1,976	1,875
51250	Life & AD&D Insurance	1,524	2,067	2,160	2,318	2,327
51285	LTD Insurance Expense	2,428	3,315	3,438	3,028	3,038
	Total Personnel	**1,004,464**	**1,273,279**	**1,290,205**	**1,370,458**	**1,328,623**
52010	General Supplies	11,659	11,600	11,837	12,450	12,450
52020	Office Supplies	1,188	3,500	4,093	4,500	4,500
52080	Fuel & Oil	27,895	35,500	35,500	35,500	35,500
52150	Police Equipment	12,872	5,000	33,670	5,000	5,000
53105	Equipment <$5000	20,836	14,000	14,000	15,000	15,000
53310	Uniforms	15,741	12,700	12,700	13,800	13,800
	Total Supplies	**90,192**	**82,300**	**111,800**	**86,250**	**86,250**
53060	Services	34,142	55,000	55,147	58,000	58,000
53080	Dues & Subscriptions	971	1,150	1,150	1,200	1,200
53110	Fees, Permits & Licenses	1,630	1,000	1,000	1,000	1,000
53180	Postage	460	1,000	1,031	1,200	1,200
53210	Professional Services	25,846	30,000	1,386	-	-
53240	Repairs & Maintenance - Equipment	5,783	4,000	9,926	6,000	6,000
53250	Repairs & Maintenance - Facilities	294	-	-	-	-
53270	Vehicle Repairs & Maintenance	11,925	20,500	20,500	20,500	20,500
53280	Staff Development	10,325	20,000	20,000	24,000	24,000
53290	Telephone Exp.	12,607	18,250	18,308	18,250	18,250
53300	Travel & Meetings	6,821	6,900	6,900	7,500	7,500
	Total Purchased Services	**110,804**	**157,800**	**135,348**	**137,650**	**137,650**
55220	Finance Charge	15	-	5	-	-
55050	Capital Lease	267	-	-	-	-
55300	Leases & Rentals	2,941	-	2,139	-	-
55380	Police Programs	5,231	4,000	4,000	5,000	5,000
55385	CRLEP Grant	7,598	-	12,588	-	-
55387	Click-It Grant - State	-	-	2,088	-	-
	Total Fixed Costs	**16,051**	**4,000**	**20,820**	**5,000**	**5,000**
57500	Capital Outlay	133,890	89,000	91,519	55,000	68,000
	Total Capital Outlay	**133,890**	**89,000**	**91,519**	**55,000**	**68,000**
	TOTAL	**1,355,401**	**1,606,379**	**1,649,692**	**1,654,358**	**1,625,523**

BUDGET DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
BUDGET SUMMARY						
	Personnel	1,004,464	1,273,279	1,290,205	1,370,458	1,328,623
	Supplies	90,192	82,300	111,800	86,250	86,250
	Purchased Services	110,804	157,800	135,348	137,650	137,650
	Fixed Costs	16,051	4,000	20,820	5,000	5,000
	Capital Outlay	133,890	89,000	91,519	55,000	68,000
	Gross City Cost	**1,355,401**	**1,606,379**	**1,649,692**	**1,654,358**	**1,625,523**

Budget Unit Summary

AGENCY/DEPARTMENT NAME: Emergency Dispatch

BUDGET TITLE & NUMBER: 10-200

DEPARTMENT DESCRIPTION: Emergency Dispatch provides a 911 answering point and police dispatching through WELDCOM for the City of Fort Lupton.

Resources	Actual Last Year	Budgeted Current Year	Projected Current Year	Requested Next Year	Final Next Year
Purchased Services	10,967	20,500	20,500	20,500	20,500
Gross City Cost	10,967	20,500	20,500	20,500	20,500
Net City Cost	10,967	20,500	20,500	20,500	20,500
Budgeted Positions	0	0	0	0	0

SUMMARY OF CHANGES: The 2016 budget requests have remained the same as in 2015.

OBJECTIVES: To provide 911 answering and dispatch services through WELDCOM for the City of Fort Lupton.

PERFORMANCE MEASURES

	2014 Actual	2015 Estimated	2016 Projected
Efficiency Measures			
Calls for Service	8,334	8,425	12,636
Cost per Service	$ 1	$ 2	$ 2
Per Capita Cost (city support)	$ 1.44	$ 2.66	$ 2.63

Finance Recommendation: Approve as requested.

Council Action: Approved as requested.

BUDGET DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
53060	Services	10,678	20,000	20,000	20,000	20,000
53290	Telephone Exp.	289	500	500	500	500
	Total Purchased Services	**10,967**	**20,500**	**20,500**	**20,500**	**20,500**
	TOTAL	**10,967**	**20,500**	**20,500**	**20,500**	**20,500**

BUDGET SUMMARY

Purchased Services	10,967	20,500	20,500	20,500	20,500
Gross City Cost	**10,967**	**20,500**	**20,500**	**20,500**	**20,500**

Budget Unit Summary

AGENCY/DEPARTMENT NAME: Community Policing

BUDGET TITLE & NUMBER: 10-210

DEPARTMENT DESCRIPTION: Community Policing provides first response to reports of crime, motor vehicle accidents, and other emergencies occurring in the City; furnishes police services to the schools; and provides crime prevention and public information services to the community.

Resources	Actual Last Year	Budgeted Current Year	Projected Current Year	Requested Next Year	Final Next Year
Personnel Services	914,174	1,166,620	1,166,620	1,242,015	1,206,454
Supplies	87,775	78,500	108,119	82,500	82,500
Purchased Services	71,276	98,000	103,926	107,200	107,200
Fixed Cost	15,784	4,000	20,820	5,000	5,000
Capital Outlay	134,157	89,000	91,519	55,000	68,000
Gross City Cost	1,223,167	1,436,120	1,491,004	1,491,715	1,469,154
Revenue	108,876	198,400	209,775	175,100	220,700
Net City Cost	1,114,290	1,237,720	1,281,229	1,316,615	1,248,454
Budgeted Positions	13	15	15	15	15

SUMMARY OF CHANGES: The following accounts have been changed by more than 10%: State Police Training Revenue (-100%), Other Police Revenue (25%), Criminal Registration Fee (20%), Criminal Fines (-50%), Traffic Fines (20%), Police Equipment (20%), Health Insurance (-11%), LTD Insurance (-12%), General Supplies (14%), Office Supplies (17%), Postage (20%), Repairs & Maintenance-Equip (50%), Staff Development (22%), Programs-Police (25%) and Capital Projects (-24%). Overall, the revenue for this department increased 11% while expenditures increased 2%. Capital Projects includes a patrol vehicle ($57,000) and patrol vehicle equipment ($11,000).

OBJECTIVES: To provide first response to reports of crime, investigation of criminal activity, investigation and emergency response to motor vehicle accidents, and other emergencies occurring in the City of Fort Lupton. To provide police services to the schools and to provide crime prevention and public information services to the community.

PERFORMANCE MEASURES

	2014 Actual	2015 Estimated	2016 Projected
Efficiency/Performance Measures			
Per Capita Cost (City Support)	$ 146.39	$ 166.37	$ 160.41
Traffic Summonses	787	1,226	1,564
Criminal Summonses	105	102	112
Parking Summonses	28	22	24
Calls For Service	8,334	12,636	13,754
Crime Prevention Presentations	10	12	15
Cost Per Calls For Service	$ 147	$ 118	$ 107

Finance Recommendation: Approve as requested.

Council Action: Approved as requested with changes to health, dental and vision insurance rates, with an increase to Capital Projects for the cost of the patrol car to be $57,000, and with an increase to State/Federal Grants-Public Safety in the amount of $45,600 for a CNG Grant for the patrol car.

REVENUE DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
32130	Clearance Letter	105	200	200	200	200
32140	Fingerprinting	1,390	1,200	1,200	1,200	1,200
32110	Vin Inspect	240	500	540	500	500
32160	Other Police Revenue	4,261	4,000	7,000	5,000	5,000
32170	State Police Training Revenue	3,872	1,500	1,500	-	-
32180	Donation - National Night Out	-	-	100	-	-
32120	Traffic Fines	79,357	100,000	115,000	120,000	120,000
31245	Criminal Fines	5,740	10,000	3,100	5,000	5,000
32175	State Grants-public Safety	1,733	60,000	60,000	20,000	65,600
32176	State/fed Grants - Leaf	2,449	10,000	10,000	10,000	10,000
31237	Criminal Registration Fee	1,500	1,000	1,125	1,200	1,200
32150	Police Equipment Fee	8,230	10,000	10,000	12,000	12,000
32515	Shooting Range Fees	-	-	10	-	-
	Total Community Police Revenue	**108,876**	**198,400**	**209,775**	**175,100**	**220,700**

REVENUE SUMMARY

Intergovernmental	8,053	71,500	71,500	30,000	75,600
Charges for Services	5,996	5,900	8,950	6,900	6,900
Fines and Forfeits	94,827	121,000	129,225	138,200	138,200
Private Contributions	-	-	100	-	-
Total Revenues	**108,876**	**198,400**	**209,775**	**175,100**	**220,700**

BUDGET DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
51100	Salaries & Wages	703,478	873,287	873,287	917,173	920,339
51105	Overtime	29,410	25,000	25,000	25,000	25,000
51275	Police Security	-	1,500	1,500	1,500	1,500
51115	Medicare	10,282	13,049	13,049	13,684	13,730
51260	VALIC Retirement 9.7	71,827	87,279	87,279	91,537	91,845
51265	FPPA Disability	16,270	22,707	22,707	23,845	23,928
51210	Unemployment Insurance	2,127	2,706	2,706	2,838	2,847
51220	Health Insurance Expense	70,279	124,568	124,568	149,604	111,445
51230	Dental Insurance Expense	5,763	9,779	9,779	10,254	9,310
51240	Vision Insurance Expense	1,091	1,644	1,644	1,722	1,633
51250	Life & AD&D Insurance	1,408	1,958	1,958	2,106	2,115
51285	Long Term Disability	2,240	3,143	3,143	2,752	2,762
	Total Personnel	**914,174**	**1,166,620**	**1,166,620**	**1,242,015**	**1,206,454**
52010	General Supplies	10,322	10,500	11,449	12,000	12,000
52020	Office Supplies	1,022	3,000	3,000	3,500	3,500
52080	Fuel & Oil	27,651	35,000	35,000	35,000	35,000
52150	Police Equipment	12,872	5,000	33,670	5,000	5,000
53105	Equipment <$5000	20,836	13,000	13,000	14,000	14,000
53310	Uniforms	15,072	12,000	12,000	13,000	13,000
	Total Supplies	**87,775**	**78,500**	**108,119**	**82,500**	**82,500**
53060	Services	23,315	30,000	30,000	33,000	33,000
53080	Dues & Subscriptions	516	1,000	1,000	1,000	1,000
53110	Fees, Permits & Licenses	1,630	1,000	1,000	1,000	1,000
53180	Postage	460	1,000	1,000	1,200	1,200
53240	Repairs & Maintenance - Equipment	5,783	4,000	9,926	6,000	6,000
53250	Repairs & Maintenance - Facilities	294	-	-	-	-
53270	Vehicle Repairs & Maintenance	11,888	20,000	20,000	20,000	20,000
53280	Staff Development	9,074	18,000	18,000	22,000	22,000
53290	Telephone Exp.	11,765	17,000	17,000	17,000	17,000
53300	Travel & Meetings	6,552	6,000	6,000	6,000	6,000
	Total Purchased Services	**71,276**	**98,000**	**103,926**	**107,200**	**107,200**
55220	Finance Charge	15	-	5	-	-
55300	Leases & Rentals	2,941	-	2,139	-	-
55380	Police Programs	5,231	4,000	4,000	5,000	5,000
55385	CRLEP Grant	7,598	-	12,588	-	-
55387	Click-it Grant State	-	-	2,088	-	-
	Total Fixed Costs	**15,784**	**4,000**	**20,820**	**5,000**	**5,000**
55050	Capital Lease	267	-	-	-	-
57500	Capital Projects	-	-	-	-	13,000
57500	Equipment Patrol Cars		9,000	9,000	11,000	11,000
57500	Life Scan		35,000	35,000		
57500	Patrol Cars	133,890	45,000	45,000	44,000	44,000
57500	E-Ticket System			2,519		
	Total Capital Outlay	**134,157**	**89,000**	**91,519**	**55,000**	**68,000**
	TOTAL	**1,223,167**	**1,436,120**	**1,491,004**	**1,491,715**	**1,469,154**

BUDGET DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
BUDGET SUMMARY						
	Personnel	914,174	1,166,620	1,166,620	1,242,015	1,206,454
	Supplies	87,775	78,500	108,119	82,500	82,500
	Purchased Services	71,276	98,000	103,926	107,200	107,200
	Fixed Costs	15,784	4,000	20,820	5,000	5,000
	Capital Outlay	134,157	89,000	91,519	55,000	68,000
	Gross City Cost	**1,223,167**	**1,436,120**	**1,491,004**	**1,491,715**	**1,469,154**

Budget Unit Summary

AGENCY/DEPARTMENT NAME: Community Services

BUDGET TITLE & NUMBER: 10-220

DEPARTMENT DESCRIPTION: The Community Service Department organizes community events such as National Night Out and the spaghetti dinner to raise funds for school supplies; fosters a community/Police Department relationship; educates citizens on crime prevention; provides backup for the Code Enforcement Department; registers sex offenders in the community; and helps the Chief of Police with projects as needed.

Resources	Actual Last Year	Budgeted Current Year	Projected Current Year	Requested Next Year	Final Next Year
Personnel Services	34,087	20,787	59,998	60,241	56,320
Supplies	927	1,100	1,188	1,300	1,300
Purchased Services	958	3,850	4,055	4,350	4,350
Gross City Cost	35,972	25,737	65,241	65,891	61,970
Revenue	4,540	4,000	4,088	6,200	6,200
Net City Cost	31,432	21,737	61,153	59,691	55,770
Budgeted Positions	0.75	0.53	0.9	0.9	0.9

SUMMARY OF CHANGES: The FTE for the Community Service Officer Department was increased by .37 FTE in 2016. This is due to this position going from part-time to full-time. The other .10 FTE is budgeted in the Court department just as it was last year. The following accounts have changed by more than 10%: Animal Licenses (88%), Animal Impound (42%), Animal Boarding (50%), Salaries & Wages (136%), FICA (123%), Medicare (123%), Unemployment Insurance (120%), Health Insurance (100%), Dental Insurance (100%), Vision Insurance (100%), LIfe/AD&D Insurance (100%), Retirement (100%), LTD Insurance (100%), General Supplies (100%), Travel & Meetings (100%), and Uniforms (20%). Overall, the revenue for this department increased 55% and expenditures increased 142%.

OBJECTIVES: To organize community events such as National Night Out and the Back-To-School fundraiser. To foster community/Police Department relationships. To educate citizens about crime prevention.

PERFORMANCE MEASURES

	2014 Actual	2015 Estimated	2016 Projected
Per Capita Cost (City Support)	$ 4.13	$ 7.94	$ 7.17

Finance Recommendation: Approve as requested.

Council Action: Approved as requested with changes to health, dental and vision insurance rates.

REVENUE DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
32200	Animal Licenses	926	800	888	1,500	1,500
32210	Animal Impound	1,277	1,200	1,200	1,700	1,700
32220	Animal Boarding	2,337	2,000	2,000	3,000	3,000
	Total Community Serv Revenue	**4,540**	**4,000**	**4,088**	**6,200**	**6,200**

REVENUE SUMMARY

Licenses and Permits	926	800	888	1,500	1,500
Charges for Services	3,614	3,200	3,200	4,700	4,700
Total Revenues	**4,540**	**4,000**	**4,088**	**6,200**	**6,200**

BUDGET DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
51100	Salaries & Wages	28,922	17,455	40,978	41,191	41,191
51105	Overtime	-	1,800	1,800	1,800	1,800
51110	FICA	1,759	1,194	2,653	2,666	2,666
51115	Medicare	412	279	620	623	623
51255	VALIC Retirement 4.0	754	-	1,639	1,648	1,648
51210	Unemployment Insurance	85	59	129	130	130
51220	Health Insurance Expense	1,925	-	11,239	11,239	7,380
51230	Dental Insurance Expense	126	-	616	616	559
51240	Vision Insurance Expense	26	-	108	108	103
51250	Life & AD&D Insurance Exp	30	-	93	96	96
51285	LTD Insurance Exp	49	-	123	124	124
	Total Personnel	**34,087**	**20,787**	**59,998**	**60,241**	**56,320**
52010	General Supplies	258	100	188	200	200
53310	Uniforms	669	500	500	600	600
53105	Equipment <$5000	-	500	500	500	500
	Total Supplies	**927**	**1,100**	**1,188**	**1,300**	**1,300**
53060	Services	75	1,000	1,147	1,000	1,000
53080	Dues & Subscriptions	325	-	-	-	-
53290	Telephone Exp.	280	350	408	350	350
52080	Fuel & Oil	245	500	500	500	500
53270	Repairs & Maint - Vehicle	33	500	500	500	500
53300	Travel & Meetings	-	500	500	1,000	1,000
53280	Staff Development	-	1,000	1,000	1,000	1,000
	Total Purchased Services	**958**	**3,850**	**4,055**	**4,350**	**4,350**
	TOTAL	**35,972**	**25,737**	**65,241**	**65,891**	**61,970**

BUDGET SUMMARY

Personnel	34,087	20,787	59,998	60,241	56,320
Supplies	927	1,100	1,188	1,300	1,300
Purchased Services	958	3,850	4,055	4,350	4,350
Gross City Cost	**35,972**	**25,737**	**65,241**	**65,891**	**61,970**

Budget Unit Summary

AGENCY/DEPARTMENT NAME: Restorative Justice

BUDGET TITLE & NUMBER: 10-230

DEPARTMENT DESCRIPTION: A court service to qualified individuals to reduce the recidivism rate of juvenile offenders.

Resources	Actual Last Year	Budgeted Current Year	Projected Current Year	Requested Next Year	Final Next Year
Personnel Services	2,649	22,285	0	0	0
Supplies	1,039	800	0	0	0
Purchased Services	26,118	30,000	1,386	0	0
Gross City Cost	29,807	53,085	1,386	0	0
Revenue	21,500	30,000	8,059	0	0
Net City cost	8,307	23,085	-6,673	0	0
Budgeted Positions	0	0.63	0.63	0	0

SUMMARY OF CHANGES: The .63 FTE for the Restorative Justice Grant Program has been eliminated for 2016. This was a part-time Community Service Officer position. The accounts that have changed by more than 10% are: Community Court Grant (-100%), Salaries & Wages (-100%), FICA (-100%), Medicare (-100%), Unemployment Insurance (-100%), General Supplies (100%) and Professional Services (-100%). Overall, this department's revenue and expenses have been decreased by 100%.

OBJECTIVES: To reduce the recidivism rate of criminal offenders, increase participation of the community in the criminal justice system and to enhance the experience of those involved in the criminal justice system.

PERFORMANCE MEASURES

	2014 Actual	2015 Estimated	2016 Projected
Efficiency Measures/Cases Referred from Municipal Court	5	0	0
Cost per case referred	$ -	$ -	$ -
Per Capita Cost (city support)	$ 1.09	$ (0.87)	$ -

Finance Recommendation: Approve as requested.

Council Action: Approved as requested.

REVENUE DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
32177	Community Court Grant	21,500	30,000	8,059	-	-
	Total Police Records Revenue	**21,500**	**30,000**	**8,059**	**-**	**-**

REVENUE SUMMARY

Intergovernmental	21,500	30,000	8,059	-	-
Total Revenues	**21,500**	**30,000**	**8,059**	**-**	**-**

BUDGET DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
51100	Salaries & Wages	2,381	20,644	-	-	-
51110	FICA	132	1,280	-	-	-
51115	Medicare	34	299	-	-	-
51210	Unemployment Insurance	7	62	-	-	-
51220	Health Insurance Expense	60	-	-	-	-
51230	Dental Insurance Expense	5	-	-	-	-
51240	Vision Insurance Expense	1	-	-	-	-
51255	Retirement 4%	5	-	-	-	-
51260	Retirement 9.7%	24	-	-	-	-
	Total Personnel	**2,649**	**22,285**	**-**	**-**	**-**
52010	General Supplies	1,039	800	-	-	-
	Total Supplies	**1,039**	**800**	**-**	**-**	**-**
53210	Professional Services	25,846	30,000	1,386	-	-
53270	Repairs & Maintenance - Vehicles	4	-	-	-	-
53280	Staff Development	26	-	-	-	-
53300	Travel & Meetings	242	-	-	-	-
	Total Purchased Services	**26,118**	**30,000**	**1,386**	**-**	**-**
	TOTAL	**29,807**	**53,085**	**1,386**	**-**	**-**

BUDGET SUMMARY

Personnel	2,649	22,285	-	-	-
Supplies	1,039	800	-	-	-
Purchased Services	26,118	30,000	1,386	-	-
Gross City Cost	**29,807**	**53,085**	**1,386**	**-**	**-**

Budget Unit Summary

AGENCY/DEPARTMENT NAME: Police Records

BUDGET TITLE & NUMBER: 10-250

DEPARTMENT DESCRIPTION: The Police Records Department provides information and services to the members of the department, the criminal justice system, and the public.

Resources	Actual Last Year	Budgeted Current Year	Projected Current Year	Requested Next Year	Final Next Year
Personnel Services	53,553	63,587	63,587	68,202	65,849
Supplies	206	1,400	1,993	1,950	1,950
Purchased Services	1,730	5,950	5,981	6,100	6,100
Gross City Cost	55,489	70,937	71,561	76,252	73,899
Revenue	1,025	1,036	1,079	1,050	1,050
Net City cost	54,464	69,901	70,482	75,202	72,849
Budgeted Positions	1	1.17	1.17	1.25	1.25

SUMMARY OF CHANGES: The FTE for the Records Department has increased by .08 for 2016. This is due to the Court Administrative Assistant being budgeted for 10 hours per week in the Records Department for the whole year versus part of a year as was done in 2015. The following accounts changed by more than 10%: Records Search (39%), Health Insurance (-12%), LTD Insurance (-12%), General Supplies (25%), Office Supplies (100%), Dues & Subscriptions (33%) and Travel & Meetings (25%). Overall, the revenue for this department increased 1% and expenses increased 4%.

OBJECTIVES: To provide information and maintain records for the Police Department. To conduct crime analysis and reports for NIBERS.

PERFORMANCE MEASURES

	2014 Actual	2015 Estimated	2016 Projected
Efficiency Measures/Cases Processed	889	910	1,365
Cost per case processed	$ 62.42	$ 78.64	$ 54.14
Per Capita Cost (city support)	$ 7.15	$ 9.15	$ 9.36

Finance Recommendation: Approve as requested.

Council Action: Approved as requested with changes to health, dental and vision insurance rates.

REVENUE DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
32500	Records Search	36	36	79	50	50
32510	Reports	989	1,000	1,000	1,000	1,000
	Total Police Records Revenue	**1,025**	**1,036**	**1,079**	**1,050**	**1,050**

REVENUE SUMMARY

Charges for Services	1,025	1,036	1,079	1,050	1,050
Total Revenues	**1,025**	**1,036**	**1,079**	**1,050**	**1,050**

BUDGET DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
51100	Salaries & Wages	41,346	47,623	47,623	50,485	50,485
51105	Overtime	-	1,000	1,000	1,000	1,000
51110	FICA	2,463	3,015	3,015	3,192	3,192
51115	Medicare	576	706	706	747	747
51255	VALIC Retirement 4.0	1,654	1,945	1,945	2,060	2,060
51210	Unemployment Insurance	119	147	147	155	155
51220	Health Insurance Expense	6,159	7,700	7,700	8,981	6,741
51230	Dental Insurance Expense	891	1,037	1,037	1,168	1,062
51240	Vision Insurance Expense	119	133	133	146	139
51250	Life & AD&D Insurance Exp	86	109	109	116	116
51285	LTD Insurance Exp	140	172	172	152	152
	Total Personnel	**53,553**	**63,587**	**63,587**	**68,202**	**65,849**
52010	General Supplies	40	200	200	250	250
52020	Office Supplies	166	500	1,093	1,000	1,000
53310	Uniforms	-	200	200	200	200
53105	Equipment <$5000	-	500	500	500	500
	Total Supplies	**206**	**1,400**	**1,993**	**1,950**	**1,950**
53060	Services	75	4,000	4,000	4,000	4,000
53080	Dues & Subscriptions	130	150	150	200	200
53290	Telephone Exp.	273	400	400	400	400
53180	Postage	-	-	31	-	-
53300	Travel & Meetings	27	400	400	500	500
53280	Staff Development	1,225	1,000	1,000	1,000	1,000
	Total Purchased Services	**1,730**	**5,950**	**5,981**	**6,100**	**6,100**
	TOTAL	**55,489**	**70,937**	**71,561**	**76,252**	**73,899**

BUDGET SUMMARY

Personnel	53,553	63,587	63,587	68,202	65,849
Supplies	206	1,400	1,993	1,950	1,950
Purchased Services	1,730	5,950	5,981	6,100	6,100
Gross City Cost	**55,489**	**70,937**	**71,561**	**76,252**	**73,899**

Budget Unit Summary

AGENCY/DEPARTMENT NAME: Public Works Summary

BUDGET TITLE & NUMBER: Various

DEPARTMENT DESCRIPTION: See individual budget units that follow.

Resources	Actual Last Year	Budgeted Current Year	Projected Current Year	Requested Next Year	Final Next Year
Personnel Services	201,268	222,829	222,829	260,657	249,924
Supplies	23,669	53,500	53,500	46,500	46,500
Purchased Services	176,601	221,350	221,421	191,000	191,000
Fixed Cost	7,349	0	2,990	3,000	3,000
Capital Outlay	344,028	499,261	505,531	647,000	783,000
Gross City Cost	752,916	996,940	1,006,271	1,148,157	1,273,424
Revenue	778,883	334,520	432,382	325,042	325,042
Net City Cost	-25,968	662,420	573,889	823,115	948,382
Budgeted Positions	3.00	3.50	3.50	4.25	4.25

SUMMARY OF CHANGES: See individual budget units.

OBJECTIVES: See individual budget units.

PERFORMANCE MEASURES

	2014 Actual	2015 Estimated	2016 Projected
Efficiency Measures			
Per Capita Cost (City Support)	$ (3.41)	$ 74.52	$ 121.85

Finance Recommendation: See individual budget units.

Council Action: See individual budget units.

REVENUE DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
39251	Public Works Revenue	2,238	-	2,150	-	-
	Total Shop Revenue	**2,238**	**-**	**2,150**	**-**	**-**
33100	Highway Users Tax	245,182	243,022	247,204	246,344	246,344
33110	State Hwy 52/85 Maintenance	6,498	6,498	6,498	6,498	6,498
33140	County Road & Bridge Taxes	79,118	50,000	86,530	72,200	72,200
38100	Contributed Capital	445,847	35,000	90,000	-	-
	Total Streets Revenue	**776,645**	**334,520**	**430,232**	**325,042**	**325,042**
	Total Public Works Revenue	**778,883**	**334,520**	**432,382**	**325,042**	**325,042**

REVENUE SUMMARY

Intergovernmental	330,798	299,520	340,232	325,042	325,042
Charges for Services	2,238	-	2,150	-	-
Other	445,847	35,000	90,000	-	-
Total Revenues	**778,883**	**334,520**	**432,382**	**325,042**	**325,042**

BUDGET DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
51100	Salaries & Wages	147,350	156,625	156,625	190,816	190,816
51105	Overtime	5,029	5,686	5,686	5,686	5,686
51110	FICA	8,781	10,064	10,064	12,181	12,181
51115	Medicare	2,054	2,351	2,351	2,849	2,849
51255	VALIC Retirement 4.0	6,139	6,491	6,491	7,858	7,858
51210	Unemployment Insurance	444	490	490	595	595
51220	Health Insurance Expense	27,974	36,871	36,871	36,285	25,840
51230	Dental Insurance Expense	2,267	2,853	2,853	2,879	2,614
51240	Vision Insurance Expense	423	483	483	489	466
51250	Life & AD&D Insurance Exp	316	351	351	447	447
51285	LTD Insurance Exp	490	564	564	572	572
	Total Personnel	**201,268**	**222,829**	**222,829**	**260,657**	**249,924**
52010	General Supplies	15,048	28,000	28,000	28,000	28,000
52020	Office Supplies	65	1,000	1,000	1,000	1,000
53310	Uniforms	6,939	7,500	7,500	7,500	7,500
53105	Equipment <$5000	1,618	17,000	17,000	10,000	10,000
	Total Supplies	**23,669**	**53,500**	**53,500**	**46,500**	**46,500**
53060	Services	6,313	17,000	17,000	14,500	14,500
53160	Plans & Studies	-	10,000	10,000	5,000	5,000
53110	Fees, Permits & Licenses	1,251	1,600	1,600	1,700	1,700
53320	Utilities - Electrical	84,328	95,000	95,000	75,000	75,000
53330	Utilities - Gas	8,266	8,000	8,000	8,000	8,000
53340	Utilities - Water & Sewer	987	1,000	1,000	1,000	1,000
53345	Utilities - Trash	-	750	750	750	750
53290	Telephone Expense	6,229	4,400	4,471	4,700	4,700
53180	Postage	16	100	100	100	100
52080	Fuel & Oil	16,091	25,000	25,000	20,000	20,000
53240	Repairs & Maintenance - Equipment	19,910	20,000	20,000	20,000	20,000
53250	Repairs & Maintenance - Building	6,886	7,000	7,000	7,500	7,500
53265	Repair & Maint - Streets	21,365	20,000	20,000	20,000	20,000
53270	Repairs & Maintenance - Vehicle	4,208	8,500	8,500	10,000	10,000
53300	Travel & Meeting	54	500	500	750	750
53280	Staff Development	697	2,500	2,500	2,000	2,000
	Total Purchased Services	**176,601**	**221,350**	**221,421**	**191,000**	**191,000**
55220	Finance Charges	-	-	22	-	-
55300	Leases & Rentals	3,884	-	520	-	-
55250	Insect Control	2,696	-	2,448	3,000	3,000
55350	Misc Expenditure	770	-	-	-	-
	Total Fixed Costs	**7,349**	**-**	**2,990**	**3,000**	**3,000**
57500	Streets	275,652	491,261	497,531	640,000	776,000
57500	Shop	68,376	8,000	8,000	7,000	7,000
	Total Capital Outlay	**344,028**	**499,261**	**505,531**	**647,000**	**783,000**
	Total	**752,916**	**996,940**	**1,006,271**	**1,148,157**	**1,273,424**

BUDGET DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
BUDGET SUMMARY						
	Personnel	201,268	222,829	222,829	260,657	249,924
	Supplies	23,669	53,500	53,500	46,500	46,500
	Purchased Services	176,601	221,350	221,421	191,000	191,000
	Fixed Costs	7,349	-	2,990	3,000	3,000
	Capital Outlay	344,028	499,261	505,531	647,000	783,000
	Gross City Cost	**752,916**	**996,940**	**1,006,271**	**1,148,157**	**1,273,424**

Budget Unit Summary

AGENCY/DEPARTMENT NAME: Public Works Shop

BUDGET TITLE & NUMBER: 10-300

DEPARTMENT DESCRIPTION: The Public Works Shop is responsible for the maintenance and upkeep of equipment necessary to construct, repair, and maintain the streets, curbs, gutters, sidewalks, water and sewer lines, and the cemetery.

Resources	Actual Last Year	Budgeted Current Year	Projected Current Year	Requested Next Year	Final Next Year
Personnel Services	555	0	0	0	0
Supplies	16,542	21,500	21,500	21,500	21,500
Purchased Services	28,582	25,550	25,621	26,600	26,600
Fixed Cost	2,696	0	2,470	3,000	3,000
Capital Outlay	68,376	8,000	8,000	7,000	7,000
Gross City Cost	116,749	55,050	57,591	58,100	58,100
Revenue	2,238	0	2,150	0	0
Net City Cost	114,511	55,050	55,441	58,100	58,100
Budgeted Positions	0	0	0	0	0

SUMMARY OF CHANGES: The following 2016 budget amounts changed by more than 10%: Repairs & Maintenance-Facility (25%), Travel & Meetings (50%) and Capital Projects (-13%). Overall, this department's revenue remained unchanged while expenditures increased 9% not including Capital Projects. $7,000 has been requested in Capital Projects for Con-Ex Storage Containers. An amount was added for Insect Control. Overall, revenue for this department remains the same and expenditures increased 6%.

OBJECTIVES: To have equipment maintained and to have a high level of safety.

PERFORMANCE MEASURES

	2014 Actual	2015 Estimated	2016 Projected
Efficiency Measures			
Per Capita Cost (City Support)	$ 15.04	$ 7.20	$ 7.46

Finance Recommendation: Approve as requested.

Council Action: Approved as requested.

REVENUE DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
39251	Public Works Revenue	2,238	-	2,150	-	-
	Total Streets Revenue	**2,238**	**-**	**2,150**	**-**	**-**

REVENUE SUMMARY

Charges for Services	2,238	-	2,150	-	-
Total Revenues	**2,238**	**-**	**2,150**	**-**	**-**

BUDGET DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
51110	FICA	61	-	-	-	-
51115	Medicare	14	-	-	-	-
51255	VALIC Retirement 4.0	44	-	-	-	-
51210	Unemployment Insurance	3	-	-	-	-
51220	Health Insurance Expense	393	-	-	-	-
51230	Dental Insurance Expense	32	-	-	-	-
51240	Vision Insurance Expense	6	-	-	-	-
	Total Personnel	**555**	**-**	**-**	**-**	**-**
52010	General Supplies	8,210	8,000	8,000	8,000	8,000
52020	Office Supplies	65	1,000	1,000	1,000	1,000
53310	Uniforms	6,939	7,500	7,500	7,500	7,500
53105	Equipment <$5000	1,328	5,000	5,000	5,000	5,000
	Total Supplies	**16,542**	**21,500**	**21,500**	**21,500**	**21,500**
53060	Services	2,676	2,500	2,500	2,500	2,500
53110	Fees, Permits & Licenses	441	1,000	1,000	1,000	1,000
53320	Utilities - Electrical	2,905	5,000	5,000	5,000	5,000
53330	Utilities - Gas	8,266	8,000	8,000	8,000	8,000
53340	Utilities - Water & Sewer	987	1,000	1,000	1,000	1,000
53345	Utilities - Trash	-	750	750	750	750
53290	Telephone Expense	6,154	3,700	3,771	4,000	4,000
53180	Postage	16	100	100	100	100
53250	Repairs & Maintenance - Building	6,542	2,000	2,000	2,500	2,500
53270	Vehicle Repairs & Maintenance	540	1,000	1,000	1,000	1,000
53300	Travel & Meeting	54	500	500	750	750
	Total Purchased Services	**28,582**	**25,550**	**25,621**	**26,600**	**26,600**
55220	Finance Charges	-	-	22	-	-
55250	Insect Control	2,696	-	2,448	3,000	3,000
	Total Fixed Charges	**2,696**	**-**	**2,470**	**3,000**	**3,000**
57500	Capital Outlay	-	-	-	-	-
57500	Hotsy Pressure Washer		8,000	8,000		
57500	Con-Ex Storage Containers				7,000	7,000
57500	PW/Parks Storage Shop	24,785				
57500	New Privacy Fence	43,591				
	Total Capital Outlay	**68,376**	**8,000**	**8,000**	**7,000**	**7,000**
	Total	**116,749**	**55,050**	**57,591**	**58,100**	**58,100**

BUDGET DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
BUDGET SUMMARY						
	Personnel	555	-	-	-	-
	Supplies	16,542	21,500	21,500	21,500	21,500
	Purchased Services	28,582	25,550	25,621	26,600	26,600
	Fixed Costs	2,696	-	2,470	3,000	3,000
	Capital Outlay	68,376	8,000	8,000	7,000	7,000
	Gross City Cost	**116,749**	**55,050**	**57,591**	**58,100**	**58,100**

Budget Unit Summary

AGENCY/DEPARTMENT NAME: Public Works Streets

BUDGET TITLE & NUMBER: 10-310

DEPARTMENT DESCRIPTION: The Street Department manages construction and maintenance of the infrastructure of the City including overlays, pothole repairs, crack sealing, stripping, sign replacement, mowing and deep patching work.

Resources	Actual Last Year	Budgeted Current Year	Projected Current Year	Requested Next Year	Final Next Year
Personnel Services	200,713	222,829	222,829	260,657	249,924
Supplies	7,128	32,000	32,000	25,000	25,000
Purchased Services	148,019	195,800	195,800	164,400	164,400
Fixed Cost	4,653	0	520	0	0
Capital Outlay	275,652	491,261	497,531	640,000	776,000
Gross City Cost	636,166	941,890	948,680	1,090,057	1,215,324
Revenue	776,645	334,520	430,232	325,042	325,042
Net City Cost	(140,479)	607,370	518,448	765,015	890,282
Budgeted Positions	3	3.5	3.5	4.25	4.25

SUMMARY OF CHANGES: The FTE for the Street Department was increased by .75 for 2016. This is due to moving .25 Senior Maintenance Worker from Sewer Lines and moving .5 Maintenance Worker from Water Lines to more accurately allocate payroll hours. Account budgets that have changed by more than 10% from 2015 are: County Road & Bridge Tax Revenue (44%), Contributed Capital (-100%), Salaries & Wages (22%), FICA (21%), Medicare (21%), Unemployment Insurance (21%), Health Insurance (-30%), Life/AD&D Insurance (27%), Retirement (21%), Fuel & Oil (-20%), Contractual Services (-17%), Equipment < $5,000 (58%), Fees/Permits/Licenses (17%), Plans & Studies (-50%), Repairs & Maintenance-Vehicles (20%), Staff Development (-20%), Utilities-Electrical (-22%) and Capital Projects (58%). Overall, this department's revenue decreased 3% and it's expenditures increased 29%. Capital requested in 2016 is: 2 Ton Dump Truck ($90,000), 52/85 Beautification ($200,000), and Pave 16th St. from 85 to RR Tracks ($486,000).

OBJECTIVES: To give the citizens of Fort Lupton streets to help them see their tax dollars at work.

PERFORMANCE MEASURES

	2014 Actual	2015 Estimated	2016 Projected
Efficiency Measures/Miles of Streets Maintained	48.65	53	56
Cost Per Mile to Maintain	$ 13,076.39	$ 17,899.62	$ 21,702.21
Per Capita Cost (City Support)	$ (18.45)	$ 67.32	$ 114.39

Finance Recommendation: Approve as requested.

Council Action: Approved as requested with changes to health, dental and vision insurance rates, with an increase to Capital Projects for $100,000 for the 85/52 Beautification Project and with an increase to Capital Projects for $36,000 for the 16th Street Paving Project.

REVENUE DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
33100	Highway Users Tax	245,182	243,022	247,204	246,344	246,344
33110	State Hwy 52/85 Maintenance	6,498	6,498	6,498	6,498	6,498
33140	County Road & Bridge Taxes	79,118	50,000	86,530	72,200	72,200
38100	Contributed Capital	445,847	35,000	90,000	-	-
	Total Streets Revenue	**776,645**	**334,520**	**430,232**	**325,042**	**325,042**

REVENUE SUMMARY

Intergovernmental	330,798	299,520	340,232	325,042	325,042
Other	445,847	35,000	90,000	-	-
Total Revenues	**776,645**	**334,520**	**430,232**	**325,042**	**325,042**

BUDGET DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
51100	Salaries & Wages	147,350	156,625	156,625	190,816	190,816
51105	Overtime	5,029	5,686	5,686	5,686	5,686
51110	FICA	8,719	10,064	10,064	12,181	12,181
51115	Medicare	2,039	2,351	2,351	2,849	2,849
51255	VALIC Retirement 4.0	6,095	6,491	6,491	7,858	7,858
51210	Unemployment Insurance	441	490	490	595	595
51220	Health Insurance Expense	27,580	36,871	36,871	36,285	25,840
51230	Dental Insurance Expense	2,235	2,853	2,853	2,879	2,614
51240	Vision Insurance Expense	417	483	483	489	466
51250	Life & AD&D Insurance Exp	316	351	351	447	447
51285	LTD Insurance Exp	490	564	564	572	572
	Total Personnel	**200,713**	**222,829**	**222,829**	**260,657**	**249,924**
52010	General Supplies	6,838	20,000	20,000	20,000	20,000
53105	Equipment <$5000	290	12,000	12,000	5,000	5,000
	Total Supplies	**7,128**	**32,000**	**32,000**	**25,000**	**25,000**
53060	Services	3,636	14,500	14,500	12,000	12,000
53110	Fees, Permits & Licenses	810	600	600	700	700
53160	Plans & Studies	-	10,000	10,000	5,000	5,000
53320	Utilities - Electrical	81,423	90,000	90,000	70,000	70,000
52080	Fuel & Oil	16,091	25,000	25,000	20,000	20,000
53240	Repairs & Maintenance - Equipment	19,910	20,000	20,000	20,000	20,000
53250	Repairs & Maintenance - Facility	344	5,000	5,000	5,000	5,000
53265	Repair & Maint - Streets	21,365	20,000	20,000	20,000	20,000
53270	Repairs & Maintenance - Vehicle	3,668	7,500	7,500	9,000	9,000
53280	Staff Development	697	2,500	2,500	2,000	2,000
53290	Telephone	75	700	700	700	700
	Total Purchased Services	**148,019**	**195,800**	**195,800**	**164,400**	**164,400**
55300	Leases & Rentals - Equipment	3,884	-	520	-	-
55350	Misc Expenditures	770	-	-	-	-
	Total Fixed Charges	**4,653**	**-**	**520**	**-**	**-**
57500	Capital Outlay	-	-	-	-	-
57500	1/2 Bucket Truck		10,000	10,000		
57500	Crossing Arms on CR 8	208,005				
57500	2 Ton Dump Truck w/ Plow				90,000	90,000
57500	85 & 52 Entrance Beautification	5,291			100,000	200,000
57500	Pave 14th St. (Grant funded)		481,261	481,261		
57500	Hwy 85/CR 18 Traffic Signal	62,357		6,270		
57500	1/2 Pave 16th St. (85 to RR Tracks)				450,000	486,000
	Total Capital Outlay	**275,652**	**491,261**	**497,531**	**640,000**	**776,000**
	Total	**636,166**	**941,890**	**948,680**	**1,090,057**	**1,215,324**

BUDGET DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
Budget Summary						
	Personnel	200,713	222,829	222,829	260,657	249,924
	Supplies	7,128	32,000	32,000	25,000	25,000
	Purchased Services	148,019	195,800	195,800	164,400	164,400
	Fixed Costs	4,653	-	520	-	-
	Capital Outlay	275,652	491,261	497,531	640,000	776,000
	Gross City Cost	**636,166**	**941,890**	**948,680**	**1,090,057**	**1,215,324**

Budget Unit Summary

AGENCY/DEPARTMENT NAME: Buildings & Grounds

BUDGET TITLE & NUMBER: 10-330

DEPARTMENT DESCRIPTION: The Buildings & Grounds Department maintains all buildings and grounds belonging to the City including City Hall, the Recreation Center, the Community Center, the Museum, the Public Works Shop and all City parks.

Resources	Actual Last Year	Budgeted Current Year	Projected Current Year	Requested Next Year	Final Next Year
Personnel Services	339,954	484,163	484,163	379,877	338,873
Supplies	44,053	62,500	62,500	63,000	63,000
Purchased Services	127,318	139,975	139,975	121,975	121,975
Fixed Cost	2,481	2,460	2,460	2,600	2,600
Capital Outlay	52,133	186,500	186,500	1,102,500	632,500
Gross City Cost	565,938	875,598	875,598	1,669,952	1,158,948
Revenue	117,608	163,766	163,766	0	0
Net City Cost	448,330	711,832	711,832	1,669,952	1,158,948
Budgeted Positions	6.41	7.65	7.65	8.4	8.4

SUMMARY OF CHANGES: Removed .25 FTE for the Assistant City Administrator and added 1 FTE for the new Buildings & Grounds Director. The accounts that have changed by more than 10% are: B&G Payroll Revenue (-100%), Salaries & Wages-B&G (-100%), Health Insurance (-15%), Life/AD&D Insurance (21%), Retirement (19%), General Supplies (-25%), Chemicals/Fertilizer (67%), Seed/Sod/Trees (-56%), Equipment < 5000 (52%), Telephone (-27%), Utilities-Electrical (-15%) and Capital Projects (239%). Overall, the revenue for this department decreased 100% while the expenses increased 32%. Capital Projects include art work ($21,000), water line for 85/52 beutification project ($8,500), 4WD truck for Buildings ($30,000), dog park ($30,000), Railroad Park restroom ($52,500), storage building ($25,000), South Platte River Trail ($352,000), Vincent Park turf upgrade ($50,000), zero-turn mower ($10,000), Koshio Park restroom electrical wiring ($8,500), 4WD Truck for Grounds ($30,000) and Railroad Park Parking ($15,000).

OBJECTIVES: To have all City parks and buildings in peak condition for the citizenry, visitors, and employees to enjoy.

PERFORMANCE MEASURES

	2014 Actual	2015 Estimated	2016 Projected
Efficiency Measures:			
Park Acres	88	88	88
Shelter Reservations	76	76	80
Pearson Park Reservations	47	47	47
Soccer Field Reservations	19	19	19
Cost Per Acre To Maintain	$ 6,431	$ 9,950	$ 13,170
Per Capita Cost (City Support)	$ 58.90	$ 92.43	$ 148.91
FTE'S per 1,000 Capita	$ 0.84	$ 0.99	$ 1.08

PERFORMANCE MEASURES

	2014 Actual	2015 Estimated	2016 Projected
Facilities:			
Shelters	8	8	10
Tables	41	41	47
Gazebos	1	1	1
Playgrounds	9	9	9
Irrigation Systems	12	12	12
Skate Parks	1	1	1
Trees Planted	15	15	15
Park Signs	9	11	11
Fencing Replaced (Yards)	0	0	0

Finance Recommendation: **Approve as requested.**

Council Action: **Approved as requested with changes to health, dental and vision insurance rates, with adjusting salaries and related line items for two newly-hired employees, with an increase to Capital Projects for a 4WD Truck for Grounds ($30,000) and for parking at Railroad Park ($15,000), and with a decrease to Capital Projects for the Pacific Ave. Trail ($515,000).**

REVENUE DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
39255	Buildings & Grounds Revenue	117,608	163,766	163,766	-	-
	Total Bldgs & Grounds Revenue	**117,608**	**163,766**	**163,766**	**-**	**-**

REVENUE SUMMARY

Other	117,608	163,766	163,766	-	-
Total Revenues	**117,608**	**163,766**	**163,766**	**-**	**-**

BUDGET DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
51100	Salaries & Wages	176,223	242,343	242,343	269,505	264,873
51103	Salaries & Wages - Bldgs & Grnds	117,608	163,766	163,766	-	-
51105	Overtime	-	250	250	250	250
51110	FICA	10,459	15,040	15,040	16,727	16,440
51115	Medicare	2,446	3,519	3,519	3,913	3,846
51255	VALIC Retirement 4.0	4,738	6,682	6,682	8,111	7,925
51210	Unemployment Insurance	513	733	733	817	803
51220	Health Insurance Expense	25,349	46,696	46,696	73,818	39,703
51230	Dental Insurance Expense	1,690	3,541	3,541	4,864	3,370
51240	Vision Insurance Expense	336	610	610	794	609
51250	Life & AD&D Insurance Exp	225	382	382	471	461
51285	LTD Insurance Exp	367	601	601	607	593
	Total Personnel	**339,954**	**484,163**	**484,163**	**379,877**	**338,873**
52010	General Supplies	26,707	40,000	40,000	30,000	30,000
52040	Chemicals/Fertilizer	2,843	3,000	3,000	5,000	5,000
53310	Uniforms	4,052	3,000	3,000	3,000	3,000
53105	Equipment <$5000	10,451	16,500	16,500	25,000	25,000
	Total Supplies	**44,053**	**62,500**	**62,500**	**63,000**	**63,000**
53060	Services	18,506	15,000	15,000	15,000	15,000
53110	Fees, Permits & Licenses	14	150	150	150	150
53320	Utilities - Electrical	23,340	23,500	23,500	20,000	20,000
53330	Utilities - Gas	3,686	4,500	4,500	4,500	4,500
53340	Utilities - Water	14,406	15,000	15,000	15,000	15,000
53290	Telephone Expense	5,643	7,500	7,500	5,500	5,500
53180	Postage	6	75	75	75	75
52050	Seed, Sod & Trees	14,542	22,500	22,500	10,000	10,000
52080	Fuel & Oil	9,496	10,000	10,000	10,000	10,000
53240	Repairs & Maintenance - Equip	11,919	15,000	15,000	15,000	15,000
53250	Repairs & Maintenance - Building	20,781	18,500	18,500	18,500	18,500
53270	Repairs & Maintenance - Vehicles	1,894	4,000	4,000	4,000	4,000
53280	Staff Development	2,780	3,500	3,500	3,500	3,500
53300	Travel & Meetings	304	750	750	750	750
	Total Purchased Services	**127,318**	**139,975**	**139,975**	**121,975**	**121,975**
55220	Finance Charges	21	-	-	-	-
55410	R. R. Park Lease	2,460	2,460	2,460	2,600	2,600
	Total Fixed Costs	**2,481**	**2,460**	**2,460**	**2,600**	**2,600**
57500	Capital Outlay	-	-	-	-	-
57500	City Hall Basement Remodel	7,076				
57500	1/2 Bucket Truck		10,000	10,000		
57500	Art Work				21,000	21,000
57500	Water Line for 85/52 Landsc				8,500	8,500
57500	Picnic Tables & Benches		6,500	6,500		
57500	4WD Bldgs Truck				30,000	30,000

57500	Dog Park				30,000	30,000
57500	Carpet for City Hall	17,934				
57500	PW/Parks Storage Shop	24,785				
57500	City Hall Breakroom/Restroom		5,000	5,000		
57500	City Hall Roof & Gutter		52,500	52,500		
57500	Heritage Park Trail		15,000	15,000		
57500	PD Breakroom/Restroom		5,000	5,000		
57500	Relocate Power Pole	2,338				
57500	4WD Parks Truck		-	-	-	30,000
57500	Railroad N Playground		15,000	15,000		
57500	Railroad Park Parking		-	-	-	15,000
57500	Railroad S VB Courts		20,000	20,000		
57500	Standup Mower		7,500	7,500		
57500	Koshio Restroom		50,000	50,000		
57500	Railroad Park Restroom				52,500	52,500
57500	Pacific Ave Trail				515,000	-
57500	Storage Building				25,000	25,000
57500	South Platte River Trail				352,000	352,000
57500	Vincent Park Turf Upgrade				50,000	50,000
57500	Zero Turn Mower				10,000	10,000
57500	Koshio Restroom Electric				8,500	8,500
	Total Capital Outlay	**52,133**	**186,500**	**186,500**	**1,102,500**	**632,500**
	Total	**565,938**	**875,598**	**875,598**	**1,669,952**	**1,158,948**

BUDGET SUMMARY

Personnel	339,954	484,163	484,163	379,877	338,873
Supplies	44,053	62,500	62,500	63,000	63,000
Purchased Services	127,318	139,975	139,975	121,975	121,975
Fixed Costs	2,481	2,460	2,460	2,600	2,600
Capital Outlay	52,133	186,500	186,500	1,102,500	632,500
Gross City Cost	**565,938**	**875,598**	**875,598**	**1,669,952**	**1,158,948**

Budget Unit Summary

AGENCY/DEPARTMENT NAME: Building Inspection

BUDGET TITLE & NUMBER: 10-400

DEPARTMENT DESCRIPTION: The Building Inspector is the enforcement arm to ensure that all structures being built within the City are built according to the specifications in the Municipal Code and the Uniform Building Code to protect the public from improperly completed projects.

Resources	Actual Last Year	Budgeted Current Year	Projected Current Year	Requested Next Year	Final Next Year
Supplies	1,186	1,000	1,000	1,000	1,000
Purchased Services	33,887	54,950	54,950	61,050	152,050
Gross City Cost	35,073	55,950	55,950	62,050	153,050
Revenue	79,801	88,500	90,352	116,312	116,312
Net City Cost	(44,728)	(32,550)	(34,402)	(54,262)	36,738
Budgeted Positions	0	0	0	0	0

SUMMARY OF CHANGES: The accounts that have changed by more than 10% are: Electrical Permits (731%), Mechanical Permits (731%), Plumbing Permits (1146%), Contractual Services (180%) and Dues & Subscriptions (67%). Overall, the revenue for this department increased 31% and the expenditures increased 174%.

OBJECTIVES: To monitor construction activity utilizing a contract service arrangement.

PERFORMANCE MEASURES

	2014 Actual	2015 Estimated	2016 Projected
Efficiency Measures			
Total Building Permits Issued	241	250	300
Single Family Dwelling	4	8	40
Commercial Building Permits	2	2	5
Contractor Licenses Issued	259	275	280
Building Inspections Performed	279	280	300
Cost per Inspection	$ 126	$ 200	$ 207
Per Capita Cost (city support)	$ (5.88)	$ (4.47)	$ 4.72

Finance Recommendation: Approve as requested.

Council Action: Approved as requested with an increase to Contractual Services for $90,000 for the inspector's services.

REVENUE DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
34020	Building Permits	77,290	85,000	85,000	83,080	83,080
34000	Electrical Permits	942	1,500	2,007	12,462	12,462
34010	Mechanical Permits	628	1,000	1,338	8,308	8,308
34015	Plumbing Permits	942	1,000	2,007	12,462	12,462
	Total Building Inspection Revenue	**79,801**	**88,500**	**90,352**	**116,312**	**116,312**

REVENUE SUMMARY

Licenses and Permits	77,290	85,000	85,000	83,080	83,080
Charges for Services	2,511	3,500	5,352	33,232	33,232
Total Revenues	**79,801**	**88,500**	**90,352**	**116,312**	**116,312**

BUDGET DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
52010	General Supplies	1,067	-	-	-	-
52020	Office Supplies	119	1,000	1,000	1,000	1,000
	Total Supplies	**1,186**	**1,000**	**1,000**	**1,000**	**1,000**
53080	Dues & Subscriptions	-	150	150	250	250
53290	Telephone Expense	299	300	300	300	300
53060	Misc Contractual Services	33,588	54,000	54,000	60,000	151,000
53280	Staff Development	-	500	500	500	500
	Total Purchased Services	**33,887**	**54,950**	**54,950**	**61,050**	**152,050**
	TOTAL	**35,073**	**55,950**	**55,950**	**62,050**	**153,050**

BUDGET SUMMARY

Supplies	1,186	1,000	1,000	1,000	1,000
Purchased Services	33,887	54,950	54,950	61,050	152,050
Gross City Cost	**35,073**	**55,950**	**55,950**	**62,050**	**153,050**

Budget Unit Summary

AGENCY/DEPARTMENT NAME: Community Development

BUDGET TITLE & NUMBER: 10-410

DEPARTMENT DESCRIPTION: The Community Development Department ensures that growth is well managed and that the goals and objectives of the community are met.

Resources	Actual Last Year	Budgeted Current Year	Projected Current Year	Requested Next Year	Final Next Year
Personnel Services	135,173	218,733	218,733	297,954	278,831
Supplies	5,313	8,000	8,500	9,000	9,000
Purchased Services	145,263	322,240	332,345	408,500	408,500
Fixed Cost	68,043	66,000	71,591	71,698	71,698
Capital Outlay	0	0	0	90,000	90,000
Gross City Cost	353,791	614,973	631,169	877,152	858,029
Revenue	158,096	175,100	195,100	229,002	229,002
Net City cost	195,696	439,873	436,069	648,150	629,027
Budgeted Positions	2.5	3	3	4	4

SUMMARY OF CHANGES: Added 1 additional Planning Tech position. The accounts that have changed by more than 10% are: Other Construction Permits (-100%), Plan Checking Fees (54%), Development Fees-General Fund (88%), Salaries & Wages (31%), FICA (31%), Medicare (31%), Unemployment Insurance (31%), Dental Insurance (39%), Vision Insurance (39%), Life/AD&D Insurance (35%), Retirement (31%), Office Supplies (67%), Dues & Subscriptions (1500%) and Plans & Studies (73%). Amounts were added to Public Notices, Boards & Committee Expenditures, Upstate Colorado and Capital Projects. Overall, revenue for this department increased 31% and expenditures increased 40%. Capital Projects includes aerial photography ($90,000).

OBJECTIVES: To load new procedural guides, comprehensive plan amendments, and list of active cases to the City website for a more efficient Community Development webpage.

PERFORMANCE MEASURES

	2014 Actual	2015 Estimated	2016 Projected
Efficiency Measures			
FTE's per 1,000/Capita	0.33	0.39	0.51
Per Capita Cost (City Support)	$ 25.71	$ 56.62	$ 80.82
Annexations Applied For	4	4	4
Annexations Approved/Planning Comm.	4	4	4
Annexations Approved/City Council	4	4	4
Subdivision Applied For	1	3	3
Subdivision Approved/Planning Comm.	1	3	3
Subdivision Approved/City Council	1	3	3
Special Use Pmts Approved Planning	3	4	5
Special Use Pmts Approved Council	3	4	5
Re-Zones Applied For	4	4	4
Re-Zones Approved/Planning Comm.	4	4	4
Re-Zones Approved/City Council	4	4	4
Site Plans	15	7	12
Site Plans Approved by Planning Comm.	7	2	6
Site Plans Approved by City Council	7	2	6
Variances Approved by BOA	0	1	1

PERFORMANCE MEASURES

	2014 Actual	2015 Estimated	2016 Projected
Efficiency Measures			
Variances Denied by BOA	**0**	**0**	**0**
Weld County Referrals Received	**30**	**25**	**30**
Oil & Gas Permits	**19**	**47**	**30**

Finance Recommendation: **Approve as requested.**

Council Action: **Approved as requested with changes to health, dental and vision insurance rates.**

REVENUE DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
31130	Use Taxes	90,997	100,000	100,000	100,000	100,000
34030	Other Construction Permits	1	100	100	-	-
34130	Plan Checking Fees	27,758	35,000	35,000	54,002	54,002
34140	Development Fee-General Fund	39,340	40,000	60,000	75,000	75,000
	Total Revenue	**158,096**	**175,100**	**195,100**	**229,002**	**229,002**

REVENUE SUMMARY

Taxes and Assessments	90,997	100,000	100,000	100,000	100,000
Licenses and Permits	1	100	100	-	-
Charges for Services	67,098	75,000	95,000	129,002	129,002
Total Revenues	**158,096**	**175,100**	**195,100**	**229,002**	**229,002**

BUDGET DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
51100	Salaries & Wages	101,546	160,616	160,616	210,944	210,944
51110	FICA	5,681	9,959	9,959	13,078	13,078
51115	Medicare	1,329	2,329	2,329	3,060	3,060
51255	VALIC Retirement	4,062	6,424	6,424	8,438	8,438
51210	Unemployment Insurance	289	483	483	635	635
51220	Health Insurance Expense	20,168	35,227	35,227	56,473	37,711
51230	Dental Insurance Expense	1,334	2,360	2,360	3,624	3,292
51240	Vision Insurance Expense	248	398	398	584	555
51250	Life & AD&D Insurance Expense	204	359	359	485	485
51285	LTD Insurance Expense	313	578	578	633	633
	Total Personnel	**135,173**	**218,733**	**218,733**	**297,954**	**278,831**
52010	General Supplies	1,037	1,500	1,500	1,500	1,500
52020	Office Supplies	885	1,500	1,500	2,500	2,500
53105	Equipment <$5000	3,361	5,000	5,000	5,000	5,000
53115	Right-Of-Way Purchase	30	-	500	-	-
	Total Supplies	**5,313**	**8,000**	**8,500**	**9,000**	**9,000**
53060	Services	134,108	186,800	186,800	186,800	186,800
53080	Dues & Subscriptions	125	125	2,115	2,000	2,000
53290	Telephone Expense	2,771	2,500	2,500	2,500	2,500
53180	Postage	1,254	1,000	1,000	1,000	1,000
53220	Ads & Public Notices	141	-	98	200	200
55245	U R A Expenditures	-	-	8,017	-	-
53160	Plans & Studies	5,024	115,815	115,815	200,000	200,000
53240	Repairs & Maintenance - Equipment	-	500	500	500	500
53300	Travel& Meetings	729	10,500	10,500	10,500	10,500
53280	Staff Development	1,110	5,000	5,000	5,000	5,000
	Total Purchased Services	**145,263**	**322,240**	**332,345**	**408,500**	**408,500**
55030	Board & Committee Expenses	-	-	93	200	200
55190	Economic Development	68,043	65,000	65,000	65,000	65,000
55200	EDAP Pledge	-	-	5,498	5,498	5,498
55240	History Pres. Board	-	1,000	1,000	1,000	1,000
	Total Fixed Costs	**68,043**	**66,000**	**71,591**	**71,698**	**71,698**
57500	Capital Outlay	-	-	-	90,000	90,000
	Total Capital Outlay	**-**	**-**	**-**	**90,000**	**90,000**
	TOTAL	**353,791**	**614,973**	**631,169**	**877,152**	**858,029**

BUDGET DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
BUDGET SUMMARY						
	Personnel	135,173	218,733	218,733	297,954	278,831
	Supplies	5,313	8,000	8,500	9,000	9,000
	Purchased Services	145,263	322,240	332,345	408,500	408,500
	Fixed Costs	68,043	66,000	71,591	71,698	71,698
	Capital Outlay	-	-	-	90,000	90,000
	Gross City Cost	**353,791**	**614,973**	**631,169**	**877,152**	**858,029**

Budget Unit Summary

AGENCY/DEPARTMENT NAME: Engineer

BUDGET TITLE & NUMBER: 10-420

DEPARTMENT DESCRIPTION: Privatized through J & T Consulting or additional engineers contracted as needed to provide construction supervision, development reviews, building permit construction reviews, legal descriptions and plan reviews, advise the City Council and Utility Enterprise Board, provide engineering and surveying documentation to the public, and provide construction project scheduling.

Resources	Actual Last Year	Budgeted Current Year	Projected Current Year	Requested Next Year	Final Next Year
Purchased Services	7,298	15,000	15,000	15,000	15,000
Gross City Cost	7,298	15,000	15,000	15,000	15,000
Net City Cost	7,298	15,000	15,000	15,000	15,000
Budgeted Positions	0	0	0	0	0

SUMMARY OF CHANGES: The 2016 budget is the same as the 2015 budget. There have been no changes.

OBJECTIVES: To continue utilizing the City Engineer on all upcoming projects in the City and to update the master utility plan and the flood plain ordinance.

PERFORMANCE MEASURES

	2014 Actual	2015 Estimated	2016 Projected
Efficiency Measures			
Per Capita Cost (City Support)	$ 0.96	$ 1.95	$ 1.93

Finance Recommendation: Approve as requested.

Council Action: Approved as requested.

BUDGET DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
53100	Engineering Services	7,298	15,000	15,000	15,000	15,000
	Total Purchased Services	**7,298**	**15,000**	**15,000**	**15,000**	**15,000**
	TOTAL	**7,298**	**15,000**	**15,000**	**15,000**	**15,000**

BUDGET SUMMARY

Purchased Services	7,298	15,000	15,000	15,000	15,000
Gross City Cost	**7,298**	**15,000**	**15,000**	**15,000**	**15,000**

Budget Unit Summary

AGENCY/DEPARTMENT NAME: Code Enforcement

BUDGET TITLE & NUMBER: 10-430

DEPARTMENT DESCRIPTION: Code Enforcement enforces the City's ordinances regarding junk vehicles, accumulated weeds, trash and similar nuisance violations.

Resources	Actual Last Year	Budgeted Current Year	Projected Current Year	Requested Next Year	Final Next Year
Personnel Services	60,741	63,199	63,199	43,584	43,535
Supplies	573	1,100	1,100	1,100	1,100
Purchased Services	6,770	8,450	8,472	9,100	9,100
Gross City Cost	68,084	72,749	72,771	53,784	53,735
Revenue	3,930	5,000	5,000	5,000	5,000
Net City Cost	64,155	67,749	67,771	48,784	48,735
Budgeted Positions	1	1	1	1	1

SUMMARY OF CHANGES: The accounts that have changed by more than 10% are: Salaries & Wages (-16%), FICA (-16%), Medicare (-16%), Unemployment Insurance (-17%), Health Insurance (-100%), Dental Insurance (-31%), Vision Insurance (-26%), Life/AD&D Insurance (-13%), Retirement (-16%), LTD Insurance (-30%), Dues & Subscriptions (14%), Repairs & Maintenance-Vehicles (100%) and Travel & Meetings (25%). Overall, revenue for this department remains the same while expnditures have decreased 26%.

OBJECTIVES: To gain compliance of the Municipal Code through education, information, and enforcement. Improving the City's overall appearance while respecting the residents' quality of life.

PERFORMANCE MEASURES

	2014 Actual	2015 Estimated	2016 Projected
Efficiency Measures/Summons Issued	384	400	450
12% Cost Per Summons Issued	$ 21.28	$ 21.83	$ 14.33
Per Capita Cost (City Support)	$ 8.43	$ 8.80	$ 6.26

Finance Recommendation: Approve as requested.

Council Action: Approved as requested with changes to health & dental insurance rates.

REVENUE DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
33250	Property Clean-Up	518	1,000	1,000	1,000	1,000
32230	Code Enforcement Violations	3,412	4,000	4,000	4,000	4,000
	Total Code Enforcement Revenue	**3,930**	**5,000**	**5,000**	**5,000**	**5,000**

REVENUE SUMMARY

Charges for Services	518	1,000	1,000	1,000	1,000
Fines and Forfeits	3,412	4,000	4,000	4,000	4,000
Total Revenues	**3,930**	**5,000**	**5,000**	**5,000**	**5,000**

BUDGET DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
51100	Salaries & Wages	44,551	45,766	45,766	38,246	38,246
51110	FICA	2,494	2,837	2,837	2,371	2,371
51115	Medicare	583	664	664	555	555
51255	VALIC Retirement 4.0	1,782	1,831	1,831	1,530	1,530
51210	Unemployment Insurance	129	138	138	115	115
51220	Health Insurance Expense	10,253	10,955	10,955	-	-
51230	Dental Insurance Expense	580	627	627	474	430
51240	Vision Insurance Expense	114	114	114	89	84
51250	Life & AD&D Insurance Exp	97	102	102	89	89
51285	LTD Insurance Exp	157	165	165	115	115
	Total Personnel	**60,741**	**63,199**	**63,199**	**43,584**	**43,535**
52010	General Supplies	409	400	400	400	400
53310	Uniforms	164	200	200	200	200
53105	Equipment <$5000	-	500	500	500	500
	Total Supplies	**573**	**1,100**	**1,100**	**1,100**	**1,100**
53060	Services	4,420	5,000	5,000	5,000	5,000
53080	Dues & Subscriptions	409	350	350	400	400
53290	Telephone Exp.	648	700	700	700	700
53110	Fees, Permits, Licenses	-	-	22	-	-
53180	Postage	-	100	100	100	100
52080	Fuel & Oil	845	900	900	900	900
53270	Repairs & Maint - Vehicle	300	500	500	1,000	1,000
53300	Travel & Meetings	147	400	400	500	500
53280	Staff Development	-	500	500	500	500
	Total Purchased Services	**6,770**	**8,450**	**8,472**	**9,100**	**9,100**
	TOTAL	**68,084**	**72,749**	**72,771**	**53,784**	**53,735**

BUDGET SUMMARY

Personnel	60,741	63,199	63,199	43,584	43,535
Supplies	573	1,100	1,100	1,100	1,100
Purchased Services	6,770	8,450	8,472	9,100	9,100
Gross City Cost	**68,084**	**72,749**	**72,771**	**53,784**	**53,735**

Budget Unit Summary

AGENCY/DEPARTMENT NAME: Neighborhood Stabilization

BUDGET TITLE & NUMBER: 10-440

DEPARTMENT DESCRIPTION: Neighborhood Stabilization administers the use of federal funds received for the renovation of foreclosed or abandoned residential properties.

Resources	Actual Last Year	Budgeted Current Year	Projected Current Year	Requested Next Year	Final Next Year
Personnel Services	2,133	0	0	0	0
Purchased Services	149	0	0	0	0
Gross City Cost	2,282	0	0	0	0
Net City Cost	2,282	0	0	0	0
Budgeted Positions	0.1	0	0	0	0

SUMMARY OF CHANGES: The 2016 budget is the same as the 2015 budget. No changes have been made. This grant program has ended.

OBJECTIVES: Serve as Weld County sub grantee to rehab, remodel, and resell six residential properties. Resale is based upon income guidelines as established by the grant. This program is now done.

PERFORMANCE MEASURES

	2014 Actual	2015 Estimated	2016 Projected
Efficiency Measures/ Houses Renovated	0	0	0
Net Cost Per House Renovated	$ -	$ -	$ -

Finance Recommendation: Approve as requested.

Council Action: Approved as requested.

BUDGET DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
51100	Salaries & Wages	1,714	-	-	-	-
51110	FICA	96	-	-	-	-
51115	Medicare	22	-	-	-	-
51210	Unemployment Insurance	5	-	-	-	-
51220	Health Insurance Expense	276	-	-	-	-
51230	Dental Insurance Expense	17	-	-	-	-
51240	Vision Insurance Expense	2	-	-	-	-
	Total Personnel	**2,133**	**-**	**-**	**-**	**-**
55383	Program Costs	149	-	-	-	-
	Total Purchased Services	**149**	**-**	**-**	**-**	**-**
	TOTAL	**2,282**	**-**	**-**	**-**	**-**

BUDGET SUMMARY

Personnel	2,133	-	-	-	-
Purchased Services	149	-	-	-	-
Gross City Cost	**2,282**	**-**	**-**	**-**	**-**

Budget Unit Summary

AGENCY/DEPARTMENT NAME: Contingency Fund

BUDGET TITLE & NUMBER: 15-180

DEPARTMENT DESCRIPTION: The Contingency Fund is to used to account for funds designated for unforeseen emergency circumstances.

Resources	Actual Last Year	Budgeted Current Year	Projected Current Year	Requested Next Year	Final Next Year
Gross City Cost	-	600,659	-	638,807	640,348
Revenue	34,006	37,270	37,470	38,991	39,439
Net City Cost	(34,006)	563,389	(37,470)	599,816	600,909
Budgeted Positions	0	0	0	0	0

SUMMARY OF CHANGES: The budgeted amount for Interest Earned increased 50% from 2015. Overall, the projected revenue of this fund increased by 6% while the expenditures increased 7%. The fund balance decreased 99.62% from 2015. This is due to the fact that the City appropriates all of the available fund balance in case we need to spend the funds.

OBJECTIVES: To continue building the balance of this fund by adding 2% of the General Fund property tax revenue to it and earning interest on it. The fund balance is fully appropriated to allow for use of the funds if an emergency would happen.

PERFORMANCE MEASURES

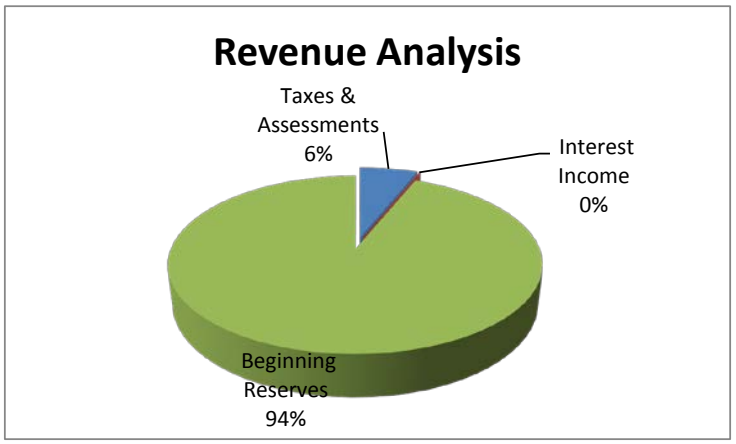
	2014 Actual	2015 Estimated	2016 Projected
Efficiency Measures			
Per Capita Cost (City Support)	(4.47)	(0.48)	77.21

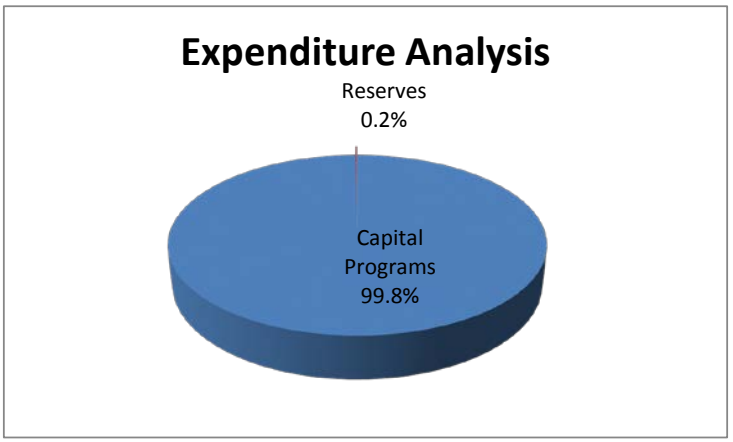
Finance Recommendation: Approve as requested.

Council Action: Approved as requested with changes to both 2015 and 2016 property tax revenue which also impacts the capital expenditure and reserve amounts.

BUDGET SUMMARY

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
REVENUES						
	Taxes & Assessments	33,376	36,870	36,870	38,391	38,839
	Interest Income	630	400	600	600	600
	Beginning Reserves	530,616	564,507	564,622	602,092	602,092
	TOTAL REVENUES	**564,622**	**601,777**	**602,092**	**641,083**	**641,531**
BUDGET SUMMARY						
	Capital Programs	-	600,659	-	638,807	640,348
	Reserves	564,622	1,118	602,092	2,276	1,183
	TOTAL COSTS	**564,622**	**601,777**	**602,092**	**641,083**	**641,531**





REVENUE DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
31610	Interest Earned	630	400	600	600	600
31100	Property Tax	33,376	36,870	36,870	38,391	38,839
39390	Tabor Reserve	918	1,017	1,020	1,124	1,124
39399	Restricted Reserves	529,697	563,490	563,602	600,968	600,968
	TOTAL	**564,622**	**601,777**	**602,092**	**641,083**	**641,531**

REVENUE SUMMARY

Taxes & Assessments	33,376	36,870	36,870	38,391	38,839
Interest Income	630	400	600	600	600
Beginning Reserves	530,616	564,507	564,622	602,092	602,092
TOTAL REVENUES	**564,622**	**601,777**	**602,092**	**641,083**	**641,531**

BUDGET DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
57500	Capital Expenditures	-	600,659	-	638,807	640,348
59090	Tabor Reserve	1,020	1,118	1,124	1,170	1,183
59040	Restricted Reserves	563,602	-	600,968	1,106	(0)
	TOTAL	**564,622**	**601,777**	**602,092**	**641,083**	**641,531**

BUDGET SUMMARY

Capital Programs	-	600,659	-	638,807	640,348
Reserves	564,622	1,118	602,092	2,276	1,183
TOTAL COSTS	**564,622**	**601,777**	**602,092**	**641,083**	**641,531**

Budget Unit Summary

AGENCY/DEPARTMENT NAME: Street Sales Tax Fund

BUDGET TITLE & NUMBER: 20-310

DEPARTMENT DESCRIPTION: The Street Sales Tax Fund is to account for the .5% sales tax to create special capital improvement funds for the construction, installation and acquisition of certain properties and improvements limited to street, alley, curbs, sidewalks and storm drainage.

Resources	Actual Last Year	Budgeted Current Year	Projected Current Year	Requested Next Year	Final Next Year
Purchased Services	56,582	95,000	95,000	85,000	85,000
Fixed Cost	18,009	25,000	25,000	25,000	25,000
Capital Outlay	493,624	869,260	869,260	596,000	656,000
Gross City Cost	568,215	989,260	989,260	706,000	766,000
Revenue	645,588	547,254	473,477	484,530	484,530
Net City Cost	(77,373)	442,006	515,783	221,470	281,470
Budgeted Positions	0	0	0	0	0

SUMMARY OF CHANGES: Those accounts that changed by more than 10% are: Use Taxes (233%), Street Infrastructure Asses (-79%), Interest Income (-22%), Contractual Services (-14%) and Capital Projects (-25%). Capital projects requested are engineering for 16th St. from 85 to railroad ($36,000), paving 16th St. ($450,000), miscellaneous curb/gutter/sidewalk projects ($100,000) and engineering for 5th & Hoover from 6th to 9th ($60,000). Overall the revenue for this fund decreased 11% and expenditures decreased 23%. The fund balance is expected to decrease by 60.06% from 2015. This is due to capital projects being planned in 2016.

OBJECTIVES: To replace infrastructure and roadways within the City of Fort Lupton.

PERFORMANCE MEASURES

	2014 Actual	2015 Estimated	2016 Projected
Efficiency Measures/ Lineal Feet Resurfaced	1,815	1,980	2,500
71% of Cost for Resurfacing	$ 222	$ 355	$ 218
Per Capita Cost (City Support)	$ (10.16)	$ 66.98	$ 36.16

Finance Recommendation: Approve as requested.

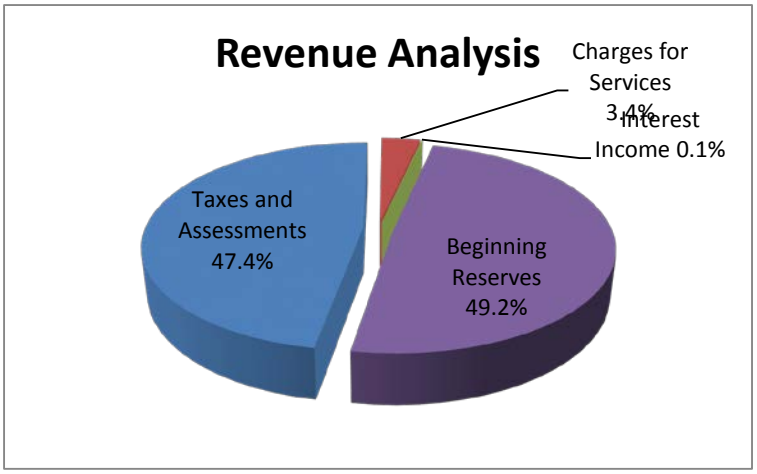
Council Action: Approved as requested with adding a Capital Project item of engineering for 5th & Hoover from 6th to 9th in the amount of $60,000. In addition, if the City doesn't receive grant funding for the 16th St. project, we are to use those funds to pave 5th St. from Fulton to Grand ($220,000) and to pave Hoover from 6th to 9th ($210,000).

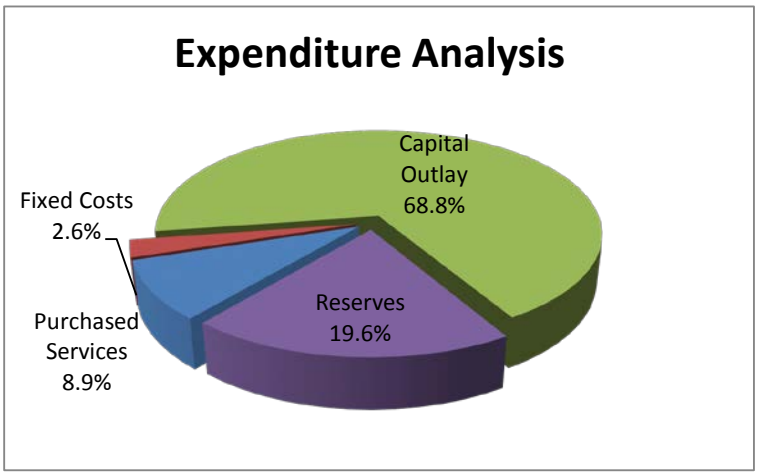
BUDGET SUMMARY

Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
REVENUE					
Taxes and Assessments	517,747	396,354	422,577	451,630	451,630
Charges for Services	126,967	150,000	50,000	32,200	32,200
Interest Income	874	900	900	700	700
Beginning Reserves	907,055	857,734	984,428	468,645	468,645
TOTAL REVENUES	**1,552,643**	**1,404,988**	**1,457,905**	**953,175**	**953,175**

BUDGET SUMMARY

Purchased Services	56,582	95,000	95,000	85,000	85,000
Fixed Costs	18,009	25,000	25,000	25,000	25,000
Capital Outlay	493,624	869,260	869,260	596,000	656,000
Reserves	984,428	415,728	468,645	247,175	187,175
Gross City Cost	**1,552,643**	**1,404,988**	**1,457,905**	**953,175**	**953,175**





BUDGET DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
31120	Sales Tax Revenue	511,732	400,854	425,855	438,630	438,630
31121	Sales Tax Rebate	(16,734)	(12,000)	(12,000)	(12,000)	(12,000)
31130	Use Taxes	22,749	7,500	8,722	25,000	25,000
33150	Street Infrastructure Assessment	126,967	150,000	50,000	32,200	32,200
31610	Interest Earned	874	900	900	700	700
	Restricted Fund Balances					
39340	Street Infrastructure Fee Res	-	-	126,967	-	-
39325	Sidewalk Reserve	75,000	-	-	10,000	10,000
39399	Unappropriated Reserves	754,082	763,364	767,928	369,441	369,441
39390	Tabor Reserve	17,973	19,370	29,533	14,204	14,204
39323	Contingency Reserve	60,000	75,000	60,000	75,000	75,000
	TOTAL	**1,552,643**	**1,404,988**	**1,457,905**	**953,175**	**953,175**

REVENUE SUMMARY

Taxes and Assessments	517,747	396,354	422,577	451,630	451,630
Charges for Services	126,967	150,000	50,000	32,200	32,200
Interest Income	874	900	900	700	700
Beginning Reserves	907,055	857,734	984,428	468,645	468,645
TOTAL REVENUES	**1,552,643**	**1,404,988**	**1,457,905**	**953,175**	**953,175**

BUDGET DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
53060	Contractual Services	9,370	35,000	35,000	30,000	30,000
53150	Patching	47,212	60,000	60,000	55,000	55,000
	Total Purchased Services	**56,582**	**95,000**	**95,000**	**85,000**	**85,000**
55255	Snow Removal	18,009	25,000	25,000	25,000	25,000
	Total Fixed Costs	**18,009**	**25,000**	**25,000**	**25,000**	**25,000**
57500	Capital Projects	-	-	-	-	-
57500	Curbs / Gutters / Sidewalks	83,163	100,000	100,000	10,000	10,000
57500	Handicap Ramps on Rollie from 3rd to 9th	49,493				
57500	Pave 9th St.		288,000	288,000		
57500	Factory Circle		196,411	196,411		
57500	Pave Rollie from 3rd to 9th	360,969				
57500	Pave 14th Street		284,849	284,849		
57500	Engineering 16th St. (85 to RR Tracks)				36,000	36,000
57500	Half of Paving 16th St.				450,000	450,000
57500	Misc Curb/Gutter/Sidewalk				100,000	100,000
57500	Engineering 5th & Hoover (6th-9th)				-	60,000
	Total Capital Outlay	**493,624**	**869,260**	**869,260**	**596,000**	**656,000**
	Restricted Fund Balances					
59040	Fund Balance Reserves	767,928	309,310	369,441	110,439	50,439
59020	Emergency Reserve	29,533	16,418	14,204	14,536	14,536
59023	Contingency Reserve	60,000	90,000	75,000	90,000	90,000
59024	Sidewalk Reserve	-	-	10,000	-	-
59070	Street Infrastructure Fee Reserve	126,967	-	-	32,200	32,200
	Total Reserves	**984,428**	**415,728**	**468,645**	**247,175**	**187,175**
	TOTAL	**1,552,643**	**1,404,988**	**1,457,905**	**953,175**	**953,175**

BUDGET SUMMARY

Purchased Services	56,582	95,000	95,000	85,000	85,000
Fixed Costs	18,009	25,000	25,000	25,000	25,000
Capital Outlay	493,624	869,260	869,260	596,000	656,000
Reserves	984,428	415,728	468,645	247,175	187,175
Gross City Cost	**1,552,643**	**1,404,988**	**1,457,905**	**953,175**	**953,175**

Budget Unit Summary

AGENCY/DEPARTMENT NAME: Public & School Library

BUDGET TITLE & NUMBER: 25-700

DEPARTMENT DESCRIPTION: To provide friendly, professional staff to help the public with information needs; to provide access to materials from other libraries; to offer audio-visual equipment loans; to provide meeting space; to give library tours; to provide library instruction; to offer internet access; to offer special events & programs; to have story times; and to have reading groups.

Resources	Actual Last Year	Budgeted Current Year	Projected Current Year	Requested Next Year	Final Next Year
Personnel Services	626,083	591,607	591,607	685,006	669,846
Supplies	117,776	202,000	202,000	260,000	260,000
Purchased Services	30,645	98,300	98,851	120,900	107,700
Fixed Cost	22,367	58,900	63,196	71,506	71,506
Capital Outlay	-	95,000	-	165,000	165,000
Gross City Cost	796,871	1,045,807	955,654	1,302,412	1,274,052
Revenue	1,120,820	1,308,744	1,319,091	2,887,864	2,887,864
Net City Cost	(323,949)	(262,937)	(363,437)	(1,585,452)	(1,613,812)
Budgeted Positions	0	11.65	12.85	12.85	12.85

SUMMARY OF CHANGES: The Library increase it's FTE by 1.2 for Library Technicians. They added one and one went from .8 to 1. The following accounts changed by more than 10%: High Plains Contribution (121%), Interest Earned (67%), Donations-Summer Reading Pr (100%), Salaries & Wages (12%), FICA (12%), Medicare (12%), Workers Compensation Insurance (100%), Unemployment Insurance (12%), Dental Insurance Expense (14%), Life/AD&D Insurance (16%), Retirement (13%), Bank Charges (100%), Contractual Services (-25%), Equipment < $5000 (149%), Postage (-25%), Repairs & Maintenance-Facility (100%), Staff Development (33%), Utilities-Electrical (100%), Leases & Rentals-Equipment (25%), Programs-Summer Reading (100%) and Capital Projects (74%). Capital project requests include security gates ($15,000) and a new entrance on the outside of the building ($150,000). Overall, the revenue for this fund increased by 121% and the expenditures increased 22%. The projected fund balance increased 105.24% from 2015. This is mainly due to an expected increase in the contribution from High Plains Library District.

OBJECTIVES: The mission of the Fort Lupton Public & School Library is to provide all people with access to information for education, enlightenment, and entertainment; to promote the love of reading and an interest in books as sources of information and entertainment; to respond to the dynamics of our changing community; to provide resources that support student achievement; and to aid in the preservation of the area's cultural heritage.

PERFORMANCE MEASURES

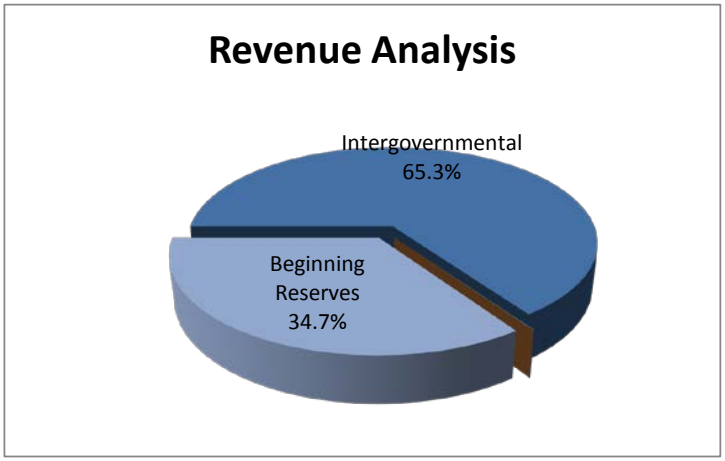
	2014 Actual	2015 Estimated	2016 Projected
Efficiency Measures			
Number of Library Cards	2,450	2,953	3,550
Number of Books Checked Out	63,222	69,776	75,000
Service Pop.	13,356	14,000	14,300
Book Coll.	45,000	42,000	40,000
Audiobooks	1,950	2,160	2,400
DVD's	4,500	4,800	5,100
Periodicals	104	94	90
Cost Per Card	$ (132)	$ (123)	$ (455)
Per Capita Cost (City Support)	$ (42.56)	$ (47.19)	$ (207.35)

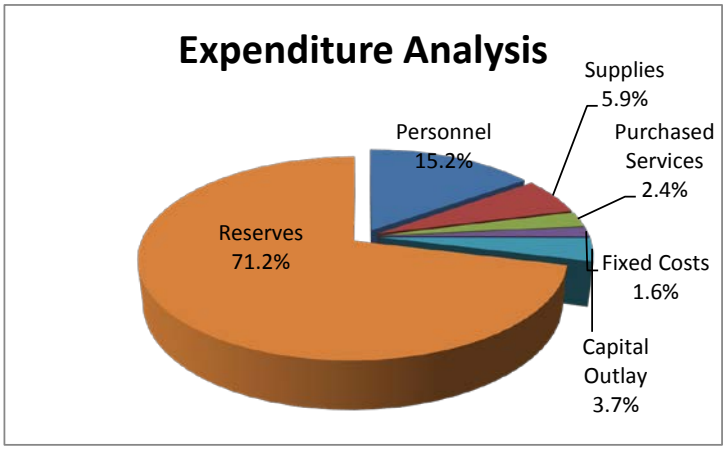
Finance Recommendation: Approve as requested.

Council Action: Approved as requested with reducing Fees/Permits/Licenses to $4,800 and with changes to health, dental and vision insurance premiums.

BUDGET SUMMARY

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
REVENUES						
	Intergovernmental	1,108,587	1,308,444	1,308,444	2,885,364	2,885,364
	Charges for Services	1,115	-	544	-	-
	Fines and Forfeits	3,036	-	1,515	-	-
	Interest Income	532	300	517	500	500
	Private Contributions	1,298	-	4,313	2,000	2,000
	Other	6,252	-	3,758	-	-
	Beginning Reserves	846,115	1,062,332	1,170,064	1,533,501	1,533,501
	TOTAL REVENUES	**1,966,935**	**2,371,076**	**2,489,155**	**4,421,365**	**4,421,365**
BUDGET SUMMARY						
	Personnel	626,083	591,607	591,607	685,006	669,846
	Supplies	117,776	202,000	202,000	260,000	260,000
	Purchased Services	30,645	98,300	98,851	120,900	107,700
	Fixed Costs	22,367	58,900	63,196	71,506	71,506
	Capital Outlay	-	95,000	-	165,000	165,000
	Reserves	1,170,064	1,325,269	1,533,501	3,118,953	3,147,313
	Gross City Cost	**1,966,935**	**2,371,076**	**2,489,155**	**4,421,365**	**4,421,365**





REVENUE DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
31185	High Plains Contribution	1,108,587	1,308,444	1,308,444	2,885,364	2,885,364
	Intergovernmental	**1,108,587**	**1,308,444**	**1,308,444**	**2,885,364**	**2,885,364**
36180	Taxable Sales	1,115	-	544	-	-
	Charge For Services	**1,115**	**-**	**544**	**-**	**-**
31610	Interest Earned	532	300	517	500	500
39020	Donations	1,298	-	113	-	-
39035	Donations - Summer Reading Pr	-	-	4,200	2,000	2,000
39000	Misc Revenue	6,252	-	3,758	-	-
39005	Lost or Damaged Items	3,036	-	1,515	-	-
	Other Revenue	**11,118**	**300**	**10,103**	**2,500**	**2,500**
39390	Tabor Reserve	28,422	33,520	33,625	39,573	39,573
39380	Restricted for Donations	-	-	113,104	113,104	113,104
39399	Unappropriated Reserves	817,693	1,028,812	1,023,335	1,380,824	1,380,824
	Reserves	**846,115**	**1,062,332**	**1,170,064**	**1,533,501**	**1,533,501**
	TOTAL	1,966,935	2,371,076	2,489,155	4,421,365	4,421,365

REVENUE SUMMARY

Intergovernmental	1,108,587	1,308,444	1,308,444	2,885,364	2,885,364
Charges for Services	1,115	-	544	-	-
Fines and Forfeits	3,036	-	1,515	-	-
Interest Income	532	300	517	500	500
Private Contributions	1,298	-	4,313	2,000	2,000
Other	6,252	-	3,758	-	-
Beginning Reserves	846,115	1,062,332	1,170,064	1,533,501	1,533,501
TOTAL REVENUES	**1,966,935**	**2,371,076**	**2,489,155**	**4,421,365**	**4,421,365**

BUDGET DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
51100	Salaries & Wages	516,184	477,391	477,391	535,967	535,967
51110	FICA	31,324	29,600	29,600	33,228	33,228
51115	Medicare	7,326	6,921	6,921	7,771	7,771
51120	Worker's Comp	-	-	-	13,432	13,432
51210	Unemployment Ins.	1,308	1,442	1,442	1,614	1,614
51220	Health Insurance	43,274	50,986	50,986	64,275	49,651
51230	Dental Insurance	3,603	4,244	4,244	5,316	4,825
51240	Vision Insurance	728	856	856	871	826
51250	Life & AD&D Ins	836	988	988	1,143	1,143
51255	VALIC Retirement 4.0	20,090	17,596	17,596	19,897	19,897
51285	Long Term Disability Ins	1,410	1,583	1,583	1,492	1,492
	Total Personnel	**626,083**	**591,607**	**591,607**	**685,006**	**669,846**
52010	Gen Supplies	18,025	30,000	30,000	30,000	30,000
52021	Reference Books	5,068	15,000	15,000	15,000	15,000
52022	Children's Reading Materials	30,695	24,000	24,000	24,000	24,000
52023	Adult's Reading Materials	23,337	30,000	30,000	30,000	30,000
52024	Young Adult Reading Mat	7,001	20,000	20,000	20,000	20,000
52025	Periodicals	3,349	6,000	6,000	6,000	6,000
52026	Videos	4,932	10,000	10,000	10,000	10,000
52027	Audio Tapes	18,070	18,000	18,000	18,000	18,000
52028	Music CD's	71	5,000	5,000	5,000	5,000
52029	Audio Visual Materials	97	4,000	4,000	4,000	4,000
52030	Electronic Media Material	-	1,000	1,000	1,000	1,000
53105	Equip <$5000	7,131	39,000	39,000	97,000	97,000
	Total Supplies	**117,776**	**202,000**	**202,000**	**260,000**	**260,000**
51290	Employee Assistance Prog	444	-	514	300	300
53020	Auditor Fees	-	20,000	20,000	20,000	20,000
53030	Bank Charges	113	-	37	100	100
53060	Services	5,051	20,000	20,000	15,000	15,000
53080	Dues & Subscriptions	4,733	2,000	2,000	2,000	2,000
53110	Fees/Permits/Licenses	-	1,800	1,800	18,000	4,800
53120	Legal Fees	7,211	20,000	20,000	20,000	20,000
53180	Postage	596	2,000	2,000	1,500	1,500
53200	Printing	755	2,000	2,000	2,000	2,000
53240	Repairs & Maint - Equip	160	10,000	10,000	10,000	10,000
53250	Repairs & Maint - Facility	-	5,000	5,000	10,000	10,000
53280	Staff Development	593	1,500	1,500	2,000	2,000
53290	Telephone Expense	-	1,000	1,000	1,000	1,000
53300	Travel & Meetings	1,376	3,000	3,000	3,000	3,000
53320	Utilities - Electric	7,917	5,000	5,000	10,000	10,000
53330	Utilities - Gas	1,373	5,000	5,000	5,000	5,000
53340	Utilities - Water & Sewer	323	-	-	1,000	1,000
	Total Purchased Services	**30,645**	**98,300**	**98,851**	**120,900**	**107,700**

BUDGET DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
55050	Capital Lease	149	300	300	300	300
55260	Insurance-Cirsa	-	-	-	6,706	6,706
55280	Insurance Deductible	-	-	500	500	500
55300	Leases & Rentals	2,402	1,600	1,600	2,000	2,000
55378	Program-Outreach	4,595	20,000	20,000	20,000	20,000
55379	Program-Children	1,923	10,000	10,000	10,000	10,000
55381	Program-Young Adult	654	10,000	10,000	10,000	10,000
55382	Program-Adult	5,425	12,000	12,000	12,000	12,000
55384	Program-Summer Reading	7,219	5,000	8,796	10,000	10,000
	Total Fixed Charges	**22,367**	**58,900**	**63,196**	**71,506**	**71,506**
59040	To Fund Balance Reserve	1,023,335	1,286,007	1,380,824	2,919,213	2,947,573
59050	Restricted for Donations	113,104	-	113,104	113,104	113,104
59090	Tabor Reserve	33,625	39,262	39,573	86,636	86,636
	Total Reserves	**1,170,064**	**1,325,269**	**1,533,501**	**3,118,953**	**3,147,313**
57500	Capital Project	-	-	-	-	-
57500	Radio Freq ID Tags		80,000	-		
57500	Security Gates		15,000	-	15,000	15,000
57500	New Entrance				150,000	150,000
	Total Capital Outlay	**-**	**95,000**	**-**	**165,000**	**165,000**
	Total	**1,966,935**	**2,371,076**	**2,489,155**	**4,421,365**	**4,421,365**

BUDGET SUMMARY

Personnel	626,083	591,607	591,607	685,006	669,846
Supplies	117,776	202,000	202,000	260,000	260,000
Purchased Services	30,645	98,300	98,851	120,900	107,700
Fixed Costs	22,367	58,900	63,196	71,506	71,506
Capital Outlay	-	95,000	-	165,000	165,000
Reserves	1,170,064	1,325,269	1,533,501	3,118,953	3,147,313
Gross City Cost	**1,966,935**	**2,371,076**	**2,489,155**	**4,421,365**	**4,421,365**

Budget Unit Summary

AGENCY/DEPARTMENT NAME: CPR Summary

BUDGET TITLE & NUMBER: 30- Summary

DEPARTMENT DESCRIPTION: The Culture, Parks, and Recreation Fund (commonly called the CPR Fund) was designed to provide cultural programs, parks, and recreational activities to the citizens of Fort Lupton.

Resources	Actual Last Year	Budgeted Current Year	Projected Current Year	Requested Next Year	Final Next Year
Personnel Services	279,890	332,903	332,922	351,742	344,759
Supplies	52,756	46,000	47,614	49,300	49,300
Purchased Services	79,401	99,875	100,100	106,825	106,825
Fixed Cost	27,949	24,545	24,571	26,246	26,246
Capital Outlay	52,565	80,000	75,000	40,000	60,000
Gross City Cost	492,560	583,323	580,207	574,113	587,130
Transfer-out to Recreation Fund	-	-	-	(381,435)	(381,435)
Transfer-in from General Fund	47,938	74,395	74,395	41,835	41,835
Revenue	631,235	542,880	566,195	633,430	633,430
Net City Cost	(186,612)	(33,952)	(60,383)	280,283	293,300
Budgeted Positions	6.85	7.04	7.04	6.84	6.84

SUMMARY OF CHANGES: The CPR Fund reduced it's FTE by .2 in the Community Center (.1) and in the Seniors (.1) Departments because the Recreation Assistant position was vacated in 2015 and they are not going to refill it. The revenue for this fund increased by 9% while expenditures increased by 66%. A transfer out to the Recreation Center Fund was budgeted and a transfer in from the General Fund to cover museum expenditures was budgeted as usual. The projected fund balance decreased by 43.82% from 2015. This is mostly due to the transfer out to the Recreation Center Fund.

OBJECTIVES: See individual budget units.

PERFORMANCE MEASURES

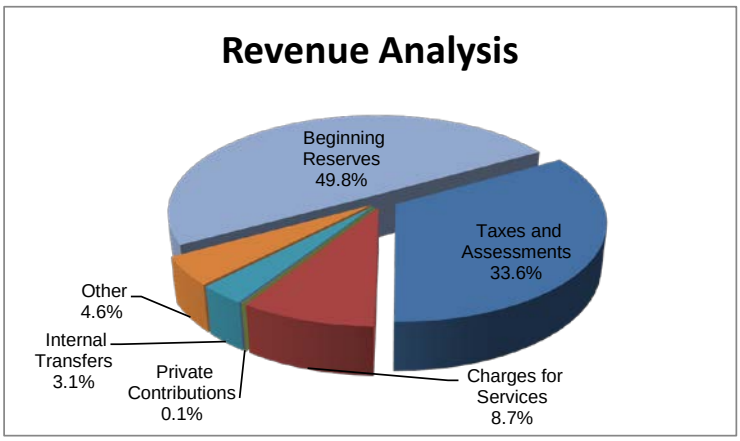
	2014 Actual	2015 Estimated	2016 Projected
Efficiency Measures			
Per Capita Cost (City Support)	$ (24.52)	$ (7.84)	$ 37.68

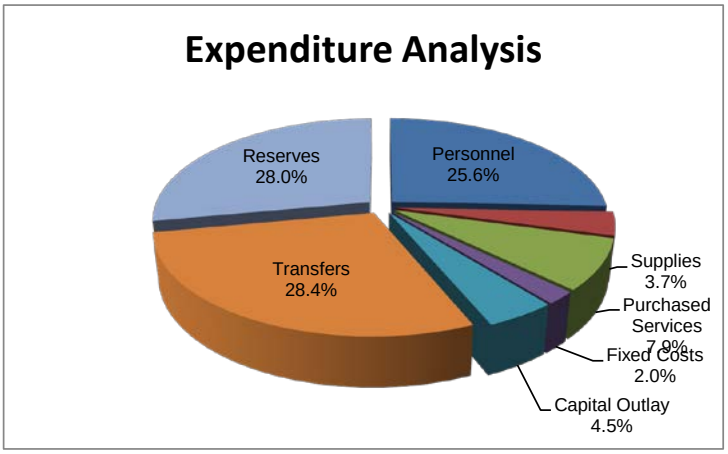
Finance Recommendation: See individual budget units.

Council Action: See individual budget units.

BUDGET SUMMARY

Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
REVENUES					
Taxes and Assessments	517,747	408,855	422,577	451,630	451,630
Charges for Services	87,159	113,000	117,856	117,650	117,650
Interest Income	259	175	224	300	300
Private Contributions	4,270	600	1,600	1,600	1,600
Internal Transfers	47,938	74,395	74,395	41,835	41,835
Other	21,800	20,250	23,938	62,250	62,250
Beginning Reserves	422,338	453,434	608,950	669,333	669,333
TOTAL REVENUES	**1,101,510**	**1,070,709**	**1,249,540**	**1,344,598**	**1,344,598**
BUDGET SUMMARY					
Personnel	279,890	332,903	332,922	351,742	344,759
Supplies	52,756	46,000	47,614	49,300	49,300
Purchased Services	79,401	99,875	100,100	106,825	106,825
Fixed Costs	27,949	24,545	24,571	26,246	26,246
Capital Outlay	52,565	80,000	75,000	40,000	60,000
Transfers	-	-	-	381,435	381,435
Reserves	608,950	487,386	669,333	389,050	376,033
Gross City Cost	**1,101,510**	**1,070,709**	**1,249,540**	**1,344,598**	**1,344,598**





REVENUE DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
31120	Sales Tax Revenue	511,732	400,855	425,855	438,630	438,630
31121	Sales Tax Rebate	(16,734)	(12,000)	(12,000)	(12,000)	(12,000)
31130	Use Tax	22,749	20,000	8,722	25,000	25,000
36010	Enhancement Assessment	16,550	15,000	18,688	57,000	57,000
36040	Facility Rentals	49,111	35,000	35,000	40,000	40,000
36060	Community Center Classes	1,407	3,000	3,000	300	300
31610	Interest Earned	259	175	224	300	300
39000	Misc Revenue	(18,699)	6,000	6,612	6,000	6,000
36176	Cultural Programs	-	150	150	150	150
39010	SPVHS Land Payment	5,250	5,250	5,250	5,250	5,250
	Total Community Recreation	**571,624**	**473,430**	**491,501**	**560,630**	**560,630**
36015	Senior Programs Fees	5,823	8,000	8,000	8,000	8,000
	Total Senior Program	**5,823**	**8,000**	**8,000**	**8,000**	**8,000**
36020	Other Recreation Fees	595	400	2,970	3,000	3,000
36030	Concession Revenue	794	450	863	1,200	1,200
	Total Youth Program	**1,389**	**850**	**3,833**	**4,200**	**4,200**
36200	Soccer Fees	7,820	8,000	8,250	8,000	8,000
36205	Baseball Fees	12,865	18,000	18,000	16,000	16,000
36210	Basketball Fees	6,875	5,000	7,000	5,000	5,000
36215	Adult Sports League	1,495	2,000	885	2,000	2,000
36230	Youth Sports Camp	-	-	6	-	-
36220	Youth Softball	14,219	20,000	20,000	20,000	20,000
36225	Volleyball Fees	4,855	6,000	6,970	7,000	7,000
36035	Coaches Program	-	1,000	150	1,000	1,000
39020	Donations Private	4,050	-	1,000	1,000	1,000
	Total Athletics	**52,179**	**60,000**	**62,261**	**60,000**	**60,000**
39021	Donations Private - Museum	220	600	600	600	600
	Total Museum	**220**	**600**	**600**	**600**	**600**
	Restricted Reserves					
39390	Tabor Reserve	16,459	16,190	18,937	16,986	16,986
39391	Museum Reserve	24,296	9,296	13,170	13,170	13,170
39399	Unappropriated Reserve	381,583	427,948	576,843	639,177	639,177
	Restricted Reserves	**422,338**	**453,434**	**608,950**	**669,333**	**669,333**
39200	Transfer from General Fund	47,938	74,395	74,395	41,835	41,835
	Total Transfers	**47,938**	**74,395**	**74,395**	**41,835**	**41,835**
	TOTAL	**1,101,510**	**1,070,709**	**1,249,540**	**1,344,598**	**1,344,598**

REVENUE DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
REVENUE SUMMARY						
	Taxes and Assessments	517,747	408,855	422,577	451,630	451,630
	Charges for Services	87,159	113,000	117,856	117,650	117,650
	Interest Income	259	175	224	300	300
	Private Contributions	4,270	600	1,600	1,600	1,600
	Internal Transfers	47,938	74,395	74,395	41,835	41,835
	Other	21,800	20,250	23,938	62,250	62,250
	Beginning Reserves	422,338	453,434	608,950	669,333	669,333
	TOTAL REVENUES	**1,101,510**	**1,070,709**	**1,249,540**	**1,344,598**	**1,344,598**

BUDGET DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
51100	Salaries & Wages	227,361	270,718	270,718	272,964	272,964
51105	Overtime	-	100	119	100	100
51110	FICA	13,007	16,790	16,790	16,930	16,930
51115	Medicare	3,042	3,925	3,925	3,957	3,957
51255	VALIC Retirement 4.0	7,667	8,583	8,583	8,968	8,968
51240	Vision Insurance	359	368	368	489	465
51220	Health Insurance	24,652	27,583	27,583	34,748	28,030
51230	Dental Insurance	1,767	2,428	2,428	2,614	2,373
51250	Life & AD&D Insurance	426	485	485	519	519
51285	Long Term Disability	679	771	771	673	673
51120	Worker's Comp	270	332	332	8,954	8,954
51210	Unemployment Ins	660	820	820	826	826
	Total Personnel	**279,890**	**332,903**	**332,922**	**351,742**	**344,759**
52010	General Supplies	26,532	19,600	21,100	22,300	22,300
52020	Office Supplies	757	1,500	1,300	1,500	1,500
53310	Uniforms	14,643	14,100	14,100	14,000	14,000
53105	Equipment <$5000	10,823	10,800	11,114	11,500	11,500
	Total Supplies	**52,756**	**46,000**	**47,614**	**49,300**	**49,300**
53060	Services	12,294	15,000	15,000	13,950	13,950
55095	Coaches Program	191	350	350	350	350
53080	Dues & Subscriptions	5,809	4,400	4,400	4,400	4,400
53320	Utilities - Electrical	23,658	23,200	23,200	23,700	23,700
53330	Utilities - Gas	6,849	9,100	9,100	8,500	8,500
53340	Utilities - Water & Sewer	2,442	2,500	2,500	2,550	2,550
53290	Telephone	3,746	3,800	3,800	4,000	4,000
53180	Postage	258	1,400	1,400	1,350	1,350
52080	Fuel & Oil	791	1,600	1,600	1,600	1,600
53200	Printing	1,300	2,200	2,200	2,200	2,200
53240	Repair & Maintenance - Equip	7,645	7,300	7,875	6,800	6,800
53250	Repair & Maintenance - Facility	4,220	5,500	5,500	5,500	5,500
53260	Repairs & Maintenance - Ground	418	8,600	8,600	18,500	18,500
53270	Repairs & Maintenance - Vehicle	536	2,000	2,000	1,500	1,500
53300	Travel/Meetings	864	1,100	1,000	1,100	1,100
53280	Staff Development	160	1,700	1,450	1,700	1,700
53070	Contracted Instructors	80	1,000	1,000	-	-
55350	Misc. Expenditures	59	125	125	125	125
55390	Senior Programs	8,084	9,000	9,000	9,000	9,000
	Total Purchased Services	**79,401**	**99,875**	**100,100**	**106,825**	**106,825**
55220	Finance Charges	55	45	71	70	70

BUDGET DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
53075	Contracted Officials	14,788	20,000	20,000	20,000	20,000
55100	Concession Expenses	1,329	900	900	900	900
55260	Insurance - CIRSA Premiums	-	-	-	1,676	1,676
55280	Cirsa Ins. Claims	-	500	500	500	500
55406	Programs - Cultural	400	500	500	500	500
55900	Museum Bequest Expenses	11,346	-	-	-	-
55420	Storm Drainage (WF Lease)	-	2,500	2,500	2,500	2,500
55300	Leases & Rentals	30	100	100	100	100
	Total Fixed Charges	**27,949**	**24,545**	**24,571**	**26,246**	**26,246**
57500	Capital Projects	52,565	80,000	75,000	40,000	60,000
	Total Capital Outlay	**52,565**	**80,000**	**75,000**	**40,000**	**60,000**
59200	Transfer to Rec Center Fund	-	-	-	381,435	381,435
	Total Transfers	**-**	**-**	**-**	**381,435**	**381,435**
	Restricted Reserves					
59090	Tabor Reserve	18,937	16,286	16,986	19,003	19,003
59041	Museum Reserve	13,170	9,296	13,170	13,170	13,170
59040	Fund Balance Reserve	576,843	461,804	639,177	356,877	343,860
	Restricted Reserves	**608,950**	**487,386**	**669,333**	**389,050**	**376,033**
	TOTAL	**1,101,510**	**1,070,709**	**1,249,540**	**1,344,598**	**1,344,598**

BUDGET SUMMARY

Personnel	279,890	332,903	332,922	351,742	344,759
Supplies	52,756	46,000	47,614	49,300	49,300
Purchased Services	79,401	99,875	100,100	106,825	106,825
Fixed Charges	27,949	24,545	24,571	26,246	26,246
Capital Outlay	52,565	80,000	75,000	40,000	60,000
Transfers	-	-	-	381,435	381,435
Reserves	608,950	487,386	669,333	389,050	376,033
Gross City Cost	**1,101,510**	**1,070,709**	**1,249,540**	**1,344,598**	**1,344,598**

Budget Unit Summary

AGENCY/DEPARTMENT NAME: Community Center Operations

BUDGET TITLE & NUMBER: 30-600

DEPARTMENT DESCRIPTION: To provide meeting rooms, programs and classes for all citizens within the community.

Resources	Actual Last Year	Budgeted Current Year	Projected Current Year	Requested Next Year	Final Next Year
Personnel Services	228,964	244,940	244,940	255,426	250,751
Supplies	20,909	18,100	19,400	20,300	20,300
Purchased Services	50,862	63,075	63,075	69,975	69,975
Fixed Cost	405	3,520	3,520	5,206	5,206
Capital Outlay	34,710	45,000	40,000	40,000	60,000
Gross City Cost	335,849	374,635	370,935	390,907	406,232
Transfers to Recreation Fund	-	-	-	(381,435)	(381,435)
Revenue	573,013	474,280	495,334	564,830	564,830
Net City Cost	(237,164)	(99,645)	(124,399)	207,512	222,837
Budgeted Positions	4.29	3.97	3.97	3.87	3.87

SUMMARY OF CHANGES: The Community Center is reducing it's FTE by .1 for the Recreation Assistant position that was vacated in 2015 and will not be refilled. Accounts that have changed by more than 10% are: Use Taxes (25%), All Other Recreation Fees (650%), Concession Revenue (167%), Facility Rentals (14%), Classes (-90%), Interest Income (71%), Enhancement Assessment (280%), Workers Compensation Insurance (2,597%), Health Insurance (-17%), LTD Insurance (-14%), General Supplies (33%), Office Supplies (-40%), Contracted Instructors (100%), Postage (-50%), Repair & Maintenance-Grounds (102%), Repair & Maintenance-Vehicles (-33%), Uniforms (-100%), Utilities-Water & Sewer (30%), Finance Charges (50%), Insurance Premiums (100%), Capital Projects (33%) and Transfer Out (100%). Capital projects requested include a passenger van ($45,000) and a Toro Workman mower ($15,000). A transfer out to the Recreation Center Fund was budgeted in 2016 as well as a transfer in from the General Fund to cover the museum expenditures. The revenue for this department increased 19% while expenditures increased 110% not including reserve balances.

OBJECTIVES: To increase the Community Center room rentals by 5%.

PERFORMANCE MEASURES

	2014 Actual	2015 Estimated	2016 Projected
FTE's per 1,000/Capita	$ 0.56	$ 0.52	$ 0.50
Community Center Participants	27,673	28,000	28,000
Meeting Room Rental Permits	388	400	400
Craft Room Permits	131	135	140
Kitchen Permits	1	0	0
Senior Lounge Participants	1,655	1,700	1,750
Craft Room Participants	2,406	2,500	2,750
Per Capita Cost (city support)	$ (31.16)	$ (16.15)	$ 28.63

Finance Recommendation: Approve as requested.

Council Action: Approved as requested with the addition of $15,000 for the passenger van and $5,000 for the Toro mower. Health, dental and vision insurance rate changes were approved as well.

REVENUE DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
31120	Sales Tax Revenue	511,732	400,855	425,855	438,630	438,630
31121	Sales Tax Rebate	(16,734)	(12,000)	(12,000)	(12,000)	(12,000)
31130	Use Tax	22,749	20,000	8,722	25,000	25,000
36010	Enhancement Assessment	16,550	15,000	18,688	57,000	57,000
36040	Facility Rentals	49,111	35,000	35,000	40,000	40,000
36060	Community Center Classes	1,407	3,000	3,000	300	300
31610	Interest Earned	259	175	224	300	300
39000	Misc Revenue	(18,699)	6,000	6,612	6,000	6,000
39010	SPVHS Land Payment	5,250	5,250	5,250	5,250	5,250
	Total Community Recreation	**571,624**	**473,280**	**491,351**	**560,480**	**560,480**
36176	Cultural Programs	-	150	150	150	150
36020	Other Recreation Fees	595	400	2,970	3,000	3,000
36030	Concession Revenue	794	450	863	1,200	1,200
	Total Programs	**1,389**	**1,000**	**3,983**	**4,350**	**4,350**
	Restricted Reserves					
39390	Tabor Reserve	16,459	16,190	18,937	16,986	16,986
39399	Unappropriated Reserve	381,583	427,948	576,843	639,177	639,177
	Total Reserves	**398,042**	**444,138**	**595,780**	**656,163**	**656,163**
	TOTAL	**971,055**	**918,418**	**1,091,114**	**1,220,993**	**1,220,993**

REVENUE SUMMARY

Taxes and Assessments	517,747	408,855	422,577	451,630	451,630
Charges for Services	51,907	39,000	41,983	44,650	44,650
Interest Income	259	175	224	300	300
Other	3,101	26,250	30,550	68,250	68,250
Beginning Reserves	398,042	444,138	595,780	656,163	656,163
TOTAL REVENUES	**971,055**	**918,418**	**1,091,114**	**1,220,993**	**1,220,993**

BUDGET DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
51100	Salaries & Wages	181,087	191,123	191,123	192,912	192,912
51105	Overtime	-	100	100	100	100
51110	FICA	10,234	11,856	11,856	11,967	11,967
51115	Medicare	2,394	2,771	2,771	2,797	2,797
51255	VALIC Retirement 4.0	6,728	7,183	7,183	7,353	7,353
51240	Vision Insurance	359	368	368	400	381
51220	Health Insurance	24,652	27,583	27,583	27,241	22,782
51230	Dental Insurance	1,767	1,994	1,994	2,140	1,943
51250	Life & AD&D Insurance	364	407	407	426	426
51285	Long Term Disability	582	645	645	552	552
51120	Worker's Comp	270	332	332	8,954	8,954
51210	Unemployment Ins	526	578	578	584	584
	Total Personnel	**228,964**	**244,940**	**244,940**	**255,426**	**250,751**
52010	General Supplies	10,498	7,500	9,000	10,000	10,000
52020	Office Supplies	176	500	300	300	300
53310	Uniforms	-	100	100	-	-
53105	Equipment <$5000	10,235	10,000	10,000	10,000	10,000
	Total Supplies	**20,909**	**18,100**	**19,400**	**20,300**	**20,300**
53060	Services	9,031	10,000	10,000	10,000	10,000
53080	Dues & Subscriptions	265	300	300	300	300
53320	Utilities - Electrical	22,617	22,000	22,000	22,500	22,500
53330	Utilities - Gas	3,996	5,500	5,500	5,000	5,000
53340	Utilities - Water & Sewer	1,253	1,000	1,000	1,300	1,300
53290	Telephone	2,056	2,400	2,400	2,400	2,400
53180	Postage	104	1,000	1,000	500	500
52080	Fuel & Oil	78	100	100	100	100
53200	Printing	500	800	800	800	800
53240	Repair & Maintenance - Equip	6,729	5,000	5,000	5,000	5,000
53250	Repair & Maintenance - Facility	2,441	2,500	2,500	2,500	2,500
53260	Repair & Maintenance - Grounds	418	8,400	8,400	17,000	17,000
53270	Repair & Maintenance - Vehicle	536	1,500	1,500	1,000	1,000
53300	Travel/Meetings	640	500	500	500	500
53280	Staff Development	60	1,000	1,000	1,000	1,000
53070	Contracted Instructor	80	1,000	1,000	-	-
55350	Misc Expenditures	59	75	75	75	75
	Total Purchased Services	**50,862**	**63,075**	**63,075**	**69,975**	**69,975**
55220	Finance charges	27	20	20	30	30
55100	Concession Expenditures	348	400	400	400	400
55260	Insurance - CIRSA Premiums	-	-	-	1,676	1,676
55280	Cirsa Ins. Claims	-	500	500	500	500
55420	Storm Drainage (WF Lease)	-	2,500	2,500	2,500	2,500
55300	Leases & Rentals	30	100	100	100	100
	Total Fixed Costs	**405**	**3,520**	**3,520**	**5,206**	**5,206**

BUDGET DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
57500	Capital Projects	-	-	-	-	-
57500	Parking Lot Resurface		5,000	-		
57500	Security System	15,830				
57500	HVAC Controller	18,880				
57500	Marquee Sign		40,000	40,000		
57500	Passenger Van				30,000	45,000
57500	Toro Workman Mower				10,000	15,000
	Total Capital Outlay	**34,710**	**45,000**	**40,000**	**40,000**	**60,000**
59200	Transfer to Rec Center Fund	-	-	-	381,435	381,435
	Total Transfers	**-**	**-**	**-**	**381,435**	**381,435**
	Restricted Reserves					
59040	Fund Balance Reserve	576,843	461,804	639,177	356,877	343,860
59090	Tabor Reserve	18,937	16,286	16,986	19,003	19,003
	Total Reserves	**595,780**	**478,090**	**656,163**	**375,880**	**362,863**
	TOTAL	**931,629**	**852,725**	**1,027,098**	**1,148,222**	**1,150,530**

BUDGET SUMMARY

Personnel	228,964	244,940	244,940	255,426	250,751
Supplies	20,909	18,100	19,400	20,300	20,300
Purchased Services	50,862	63,075	63,075	69,975	69,975
Fixed Costs	405	3,520	3,520	5,206	5,206
Capital Outlay	34,710	45,000	40,000	40,000	60,000
Transfers	-	-	-	381,435	381,435
Reserves	595,780	478,090	656,163	375,880	362,863
Gross City Cost	**931,629**	**852,725**	**1,027,098**	**1,148,222**	**1,150,530**

Budget Unit Summary

AGENCY/DEPARTMENT NAME: Seniors Program

BUDGET TITLE & NUMBER: 30-605

DEPARTMENT DESCRIPTION: To provide educational information and assistance, workshops, recreational activities, and social events for the senior citizens of the community.

Resources	Actual Last Year	Budgeted Current Year	Projected Current Year	Requested Next Year	Final Next Year
Personnel Services	29,614	43,133	43,133	53,480	51,172
Supplies	127	700	700	900	900
Purchased Services	10,287	15,100	14,750	15,000	15,000
Gross City Cost	40,028	58,933	58,583	69,380	67,072
Revenue	5,823	8,000	8,000	8,000	8,000
Net City Cost	34,206	50,933	50,583	61,380	59,072
Budgeted Positions	1.2	1.1	1.1	1	1

SUMMARY OF CHANGES: The Seniors Department is reducing it's FTE by .1 because the Recreation Assistant position was vacated in 2015 and will not be refilled. The accounts that changed by more that 10% are: Health Insurance (100%), Vision Insurance (100%), Life/AD&D Insurance (19%), Retirement (15%), Contractual Services (-50%), Equipment <$5000 (67%) and Postage (129%). The revenue for this department remained unchanged from last year while the expenditures increased 14%.

OBJECTIVES: To provide additional workshops to assist seniors in coping with aging and to increase the numbers for the senior lunch program.

PERFORMANCE MEASURES

	2014 Actual	2015 Estimated	2016 Projected
Per Capita Cost (city support)	$ 4.49	$ 6.57	$ 7.59
Number of participants per year:			
Nutrition Lunch	2,200	2,400	2,400
Museum / Special Events	128	150	175
Games	435	450	450
Coffee	528	530	530
Rockie Games	7	0	6
Special In House Events	371	600	625
Breakfast / Lunches / Dinners	60	80	95
Silver Sneakers Visits	7,432	8,000	8,500
Pot Lucks	125	125	125
Health Seminars / Clinics	1	25	30
Paint & WC Classes	0	0	0
Casino Trips	156	159	165

Finance Recommendation: Approve as requested.

Council Action: Approved as requested with changes to the health, dental and vision insurance rates.

REVENUE DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
36015	Senior Programs Fees	5,823	8,000	8,000	8,000	8,000
	TOTAL	**5,823**	**8,000**	**8,000**	**8,000**	**8,000**

REVENUE SUMMARY

Charges for Services	5,823	8,000	8,000	8,000	8,000
TOTAL REVENUES	**5,823**	**8,000**	**8,000**	**8,000**	**8,000**

BUDGET DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
51100	Salaries & Wages	26,531	38,068	38,068	40,371	40,371
51110	FICA	1,549	2,360	2,360	2,503	2,503
51115	Medicare	362	552	552	585	585
51255	VALIC Retirement	939	1,400	1,400	1,615	1,615
51210	Unemployment Insurance	76	115	115	122	122
51220	Health Insurance Expense	-	-	-	7,507	5,248
51230	Dental Insurance Expense	-	434	434	474	430
51240	Vision Insurance Expense	-	-	-	89	84
51250	Life & AD&D Insurance Exp	61	78	78	93	93
51285	LTD Insurance Expense	96	126	126	121	121
	Total Personnel	**29,614**	**43,133**	**43,133**	**53,480**	**51,172**
52010	General Supplies	45	300	300	300	300
52020	Office Supplies	82	100	100	100	100
53105	Equipment <$5000	-	300	300	500	500
	Total Supplies	**127**	**700**	**700**	**900**	**900**
52080	Fuel & Oil	712	1,500	1,500	1,500	1,500
53060	Services	112	1,500	1,500	750	750
53080	Dues & Subscriptions	-	200	200	200	200
53180	Postage	134	350	350	800	800
53200	Printing	500	900	900	900	900
53270	Repairs & Maint - Vehicle	-	500	500	500	500
53290	Telephone	574	400	400	600	600
53300	Travel/Meetings	71	300	200	300	300
53280	Staff Development	100	400	150	400	400
55350	Misc Expenditures	-	50	50	50	50
55390	Senior Programs	8,084	9,000	9,000	9,000	9,000
	Total Purchased Services	**10,287**	**15,100**	**14,750**	**15,000**	**15,000**
	TOTAL	**40,028**	**58,933**	**58,583**	**69,380**	**67,072**

BUDGET SUMMARY

Personnel	29,614	43,133	43,133	53,480	51,172
Supplies	127	700	700	900	900
Purchased Services	10,287	15,100	14,750	15,000	15,000
Gross City Cost	**40,028**	**58,933**	**58,583**	**69,380**	**67,072**

Budget Unit Summary

AGENCY/DEPARTMENT NAME: Athletics

BUDGET TITLE & NUMBER: 30-620

DEPARTMENT DESCRIPTION: The Athletics Department offers a wide range of high quality sports programs to the community for both youth and adults.

Resources	Actual Last Year	Budgeted Current Year	Projected Current Year	Requested Next Year	Final Next Year
Personnel Services	7,040	25,110	25,129	21,741	21,741
Supplies	28,216	24,100	24,100	24,100	24,100
Purchased Services	6,118	5,650	6,225	5,650	5,650
Fixed Cost	15,769	20,500	20,500	20,500	20,500
Gross City Cost	57,143	75,360	75,954	71,991	71,991
Revenue	52,179	60,000	62,261	60,000	60,000
Net City Cost	4,964	15,360	13,693	11,991	11,991
Budgeted Positions	0.36	1.1	1.1	0.85	0.85

SUMMARY OF CHANGES: Reduced .25 FTE for seasonal Field Maintenance Worker. The following accounts changed by more than 10%: Baseball Fees (-11%), Volleyball Fees (17%), Donations-Private (100%), Salaries & Wages (-13%), FICA (-13%), Medicare (-14%) and Unemployment Insurance (-14%). The revenue for this department remained the same while expenditures decreased 4%.

OBJECTIVES: To increase the overall registrants for our sports leagues by 5%

PERFORMANCE MEASURES

	2014 Actual	2015 Estimated	2016 Projected
Efficiency Measures			
FTE's per 1,000/Capita	0.05	0.14	0.11
Per Capita Cost (city support)	$ 0.65	$ 1.78	$ 1.54
Sports Teams:			
Baseball	20	20	22
Fall Soccer	8	8	8
Spring Soccer	15	16	18
Volleyball	9	10	12
Basketball	16	18	19
Men's Basketball	13	12	13
Adult Volleyball	0	0	0
Adult Softball	21	30	25
Sports Registrants:			
Baseball	250	260	270
Fall Soccer	54	60	70
Spring Soccer	170	180	190
Volleyball	80	80	80
Basketball	160	170	180
Men's Basketball	130	120	130
Adult Volleyball	0	0	0
Adult Softball	252	360	300

Finance Recommendation: Approve as requested.

Council Action: Approved as requested.

REVENUE DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
36200	Soccer Fees	7,820	8,000	8,250	8,000	8,000
36205	Baseball Fees	12,865	18,000	18,000	16,000	16,000
36210	Basketball Fees	6,875	5,000	7,000	5,000	5,000
36215	Youth Softball	1,495	2,000	885	2,000	2,000
36220	Adult Sports League	14,219	20,000	20,000	20,000	20,000
36230	Youth Sports Camps Revenue	-	-	6	-	-
36225	Volleyball Fees	4,855	6,000	6,970	7,000	7,000
36035	Coaches Program	-	1,000	150	1,000	1,000
39020	Donations Private	4,050	-	1,000	1,000	1,000
	TOTAL	**52,179**	**60,000**	**62,261**	**60,000**	**60,000**

REVENUE SUMMARY

Charges for Services	48,129	60,000	61,261	59,000	59,000
Private Contributions	4,050	-	1,000	1,000	1,000
TOTAL REVENUES	**52,179**	**60,000**	**62,261**	**60,000**	**60,000**

BUDGET DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
51100	Salaries & Wages	6,522	23,260	23,260	20,140	20,140
51105	Overtime	-	-	19	-	-
51110	FICA	404	1,442	1,442	1,249	1,249
51115	Medicare	95	337	337	291	291
51210	Unemployment Insurance	19	71	71	61	61
	Total Personnel	**7,040**	**25,110**	**25,129**	**21,741**	**21,741**
52010	General Supplies	13,572	10,000	10,000	10,000	10,000
52020	Office Supplies	-	100	100	100	100
53310	Uniforms	14,643	14,000	14,000	14,000	14,000
	Total Supplies	**28,216**	**24,100**	**24,100**	**24,100**	**24,100**
53080	Dues & Subscriptions	5,485	3,800	3,800	3,800	3,800
53200	Printing	300	500	500	500	500
53240	Repairs & Maintenance - Equip	-	800	1,375	800	800
53300	Travel & Meetings	142	200	200	200	200
55095	Coaches Program	191	350	350	350	350
	Total Purchased Services	**6,118**	**5,650**	**6,225**	**5,650**	**5,650**
53075	Contracted Officials	14,788	20,000	20,000	20,000	20,000
55100	Concession Expenses	981	500	500	500	500
	Total Fixed Costs	**15,769**	**20,500**	**20,500**	**20,500**	**20,500**
	TOTAL	**57,143**	**75,360**	**75,954**	**71,991**	**71,991**

BUDGET SUMMARY

Personnel	7,040	25,110	25,129	21,741	21,741
Supplies	28,216	24,100	24,100	24,100	24,100
Purchased Services	6,118	5,650	6,225	5,650	5,650
Fixed Costs	15,769	20,500	20,500	20,500	20,500
Gross City Cost	**57,143**	**75,360**	**75,954**	**71,991**	**71,991**

Budget Unit Summary

AGENCY/DEPARTMENT NAME: Culture/Museum

BUDGET TITLE & NUMBER: 30-640

DEPARTMENT DESCRIPTION: The Museum develops displays of local artifacts from Fort Lupton's historical past and oversees the day-to-day operation of the facility. Special events and displays are offered throughout the year.

Resources	Actual Last Year	Budgeted Current Year	Projected Current Year	Requested Next Year	Final Next Year
Personnel Services	14,272	19,720	19,720	21,095	21,095
Supplies	3,505	3,100	3,414	4,000	4,000
Purchased Services	12,133	16,050	16,050	16,200	16,200
Fixed Costs	11,775	525	551	540	540
Capital Outlay	17,855	35,000	35,000	-	-
Gross City Cost	59,540	74,395	74,735	41,835	41,835
Revenue	48,158	74,995	74,995	42,435	42,435
Net City Cost	11,382	(600)	(260)	(600)	(600)
Budgeted Positions	1	0.87	0.87	0.87	0.87

SUMMARY OF CHANGES: The accounts that changed by more than 10% are Transfers In (-44%), General Supplies (11%), Office Supplies (25%), Equipment < $5000 (100%), Repairs & Maintenance-Equip (-33%), Repairs & Maint-Grounds (650%), Utilities-Water & Sewer (-17%), Finance Charges (60%) and Capital Projects (-100%). Revenue for this department has decreased 43% and expenditures have decreased 44%.

OBJECTIVES: To increase visitation to the museum and to offer a brown bag lunch with a historical presenter every other month for the year.

PERFORMANCE MEASURES

	2014 Actual	2015 Estimated	2016 Projected
Efficiency Measures/Patron Attendance	1,200	1,300	1,500
Cost Per Patron	$ 49.62	$ 57.49	$ 27.89
Per Capita Cost (City Support)	$ 1.50	$ (0.03)	$ (0.08)
Special Displays	7	7	7

Finance Recommendation: Approve as requested.

Council Action: Approved as requested.

REVENUE DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
39021	Donations Private - Museum	220	600	600	600	600
	Total Donations	**220**	**600**	**600**	**600**	**600**
39200	Transfer from General Fund	47,938	74,395	74,395	41,835	41,835
	Total Transfers	**47,938**	**74,395**	**74,395**	**41,835**	**41,835**
	Restricted Reserves					
39391	Museum Reserve	24,296	9,296	13,170	13,170	13,170
	Total Reserves	**24,296**	**9,296**	**13,170**	**13,170**	**13,170**
	TOTAL	**72,454**	**84,291**	**88,165**	**55,605**	**55,605**

REVENUE SUMMARY

Private Contributions	220	600	600	600	600
Internal Transfers	47,938	74,395	74,395	41,835	41,835
Beginning Reserves	24,296	9,296	13,170	13,170	13,170
TOTAL REVENUES	**72,454**	**84,291**	**88,165**	**55,605**	**55,605**

BUDGET DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
51100	Salaries & Wages	13,222	18,267	18,267	19,541	19,541
51110	FICA	820	1,132	1,132	1,211	1,211
51115	Medicare	192	265	265	284	284
51210	Unemployment Insurance	39	56	56	59	59
	Total Personnel	**14,272**	**19,720**	**19,720**	**21,095**	**21,095**
52010	General Supplies	2,418	1,800	1,800	2,000	2,000
52020	Office Supplies	499	800	800	1,000	1,000
53105	Equipment <$5000	588	500	814	1,000	1,000
	Total Supplies	**3,505**	**3,100**	**3,414**	**4,000**	**4,000**
53060	Services	3,150	3,500	3,500	3,200	3,200
53080	Dues & Subscriptions	59	100	100	100	100
53320	Utilities - Electrical	1,042	1,200	1,200	1,200	1,200
53330	Utilities - Gas	2,853	3,600	3,600	3,500	3,500
53340	Utilities - Water & Sewer	1,189	1,500	1,500	1,250	1,250
53290	Telephone Exp.	1,116	1,000	1,000	1,000	1,000
53180	Postage	20	50	50	50	50
53240	Repairs & Maintenance - Equip	915	1,500	1,500	1,000	1,000
53250	Repairs & Maintenance - Facility	1,779	3,000	3,000	3,000	3,000
53260	Repairs & Maintenance - Ground	-	200	200	1,500	1,500
53300	Travel & Meetings	10	100	100	100	100
53280	Staff Development	-	300	300	300	300
	Total Purchased Services	**12,133**	**16,050**	**16,050**	**16,200**	**16,200**
55220	Finance Charges	29	25	51	40	40
55900	Museum Bequest Expenses	11,346	-	-	-	-
55406	Programs - Cultural	400	500	500	500	500
	Total Fixed Costs	**11,775**	**525**	**551**	**540**	**540**
57500	Capital Projects	-	-	-	-	-
57500	Wheel Chair Lift		35,000	35,000		
57500	Shades	4,875				
57500	Floor Repair & Refinish	9,680				
57500	Painting & Plaster Repair	3,300				
	Total Capital Outlay	**17,855**	**35,000**	**35,000**	**-**	**-**
	Restricted Reserves					
59041	Museum Reserve	13,170	9,296	13,170	13,170	13,170
	Total Reserves	**13,170**	**9,296**	**13,170**	**13,170**	**13,170**
	TOTAL	**72,710**	**83,691**	**87,905**	**55,005**	**55,005**

BUDGET SUMMARY

Personnel	14,272	19,720	19,720	21,095	21,095
Supplies	3,505	3,100	3,414	4,000	4,000
Purchased Services	12,133	16,050	16,050	16,200	16,200
Fixed Costs	11,775	525	551	540	540
Capital Outlay	17,855	35,000	35,000	-	-
Reserves	13,170	9,296	13,170	13,170	13,170
Gross City Cost	**72,710**	**83,691**	**87,905**	**55,005**	**55,005**

Budget Unit Summary

AGENCY/DEPARTMENT NAME: Conservation Trust Fund

BUDGET TITLE & NUMBER: 35-650

DEPARTMENT DESCRIPTION: The City receives funds from the State of Colorado that can be used for parks, recreation and open space. The City utilizes these funds to help defray the costs associated with capital improvements to and maintenance of our parks and recreation center.

Resources	Actual Last Year	Budgeted Current Year	Projected Current Year	Requested Next Year	Final Next Year
Capital Outlay	6,197	216,610	217,758	88,000	88,000
Gross City Cost	6,197	216,610	217,758	88,000	88,000
Revenue	73,547	65,100	65,100	65,100	65,100
Net City Cost	(67,350)	151,510	152,658	22,900	22,900
Budgeted Positions	0	0	0	0	0

SUMMARY OF CHANGES: Capital Projects changed by -59%. The South Platte River Trail city match of $88,000 is the only capital project requested in 2016. Revenue for this fund is expected to remain the same while expenditures are expected to decrease 59%. The fund balance is expected to decrease 18.39% from 2015. This is due to the large cost of capital projects being done.

OBJECTIVES: To enhance parks, trails and recreational facilities within Fort Lupton which adds to the quality of life for all residents.

PERFORMANCE MEASURES

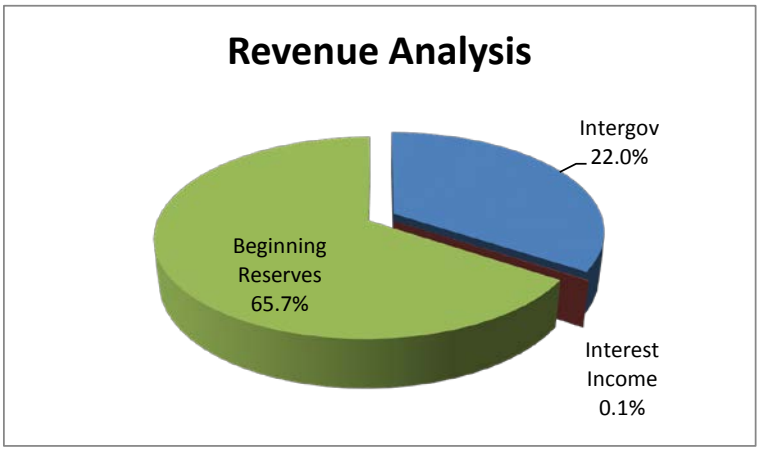
	2014 Actual	2015 Estimated	2016 Projected
Efficiency Measures			
Per Capita Cost (City Support)	$ (8.85)	$ 19.82	$ 2.94
Capital Expenditures	$ 6,197	$ 217,758	$ 88,000

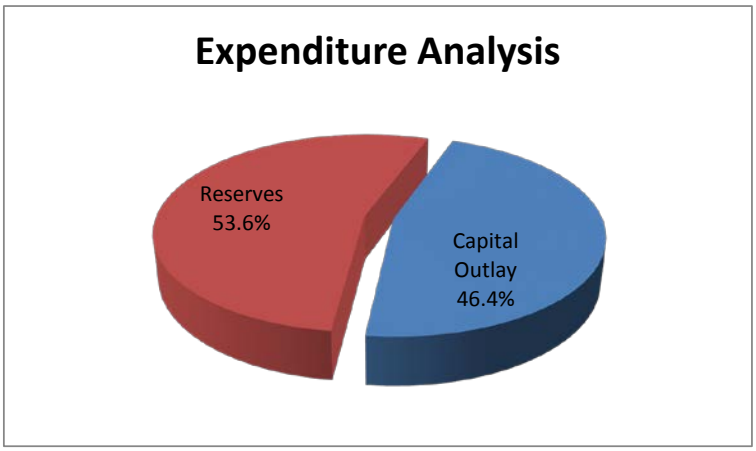
Finance Recommendation: Approve as requested.

Council Action: Approved as requested.

BUDGET SUMMARY

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
REVENUE						
	Intergovernmental	73,420	65,000	65,000	65,000	65,000
	Interest Income	127	100	100	100	100
	Beginning Reserves	209,863	229,963	277,213	124,555	124,555
	TOTAL REVENUES	**283,410**	**295,063**	**342,313**	**189,655**	**189,655**
BUDGET SUMMARY						
	Capital Outlay	6,197	216,610	217,758	88,000	88,000
	Reserves	277,213	78,453	124,555	101,655	101,655
	Gross City Cost	**283,410**	**295,063**	**342,313**	**189,655**	**189,655**





BUDGET DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
31180	CTF - Lottery Funds	73,420	65,000	65,000	65,000	65,000
	Total Lottery	**73,420**	**65,000**	**65,000**	**65,000**	**65,000**
31610	Interest Earned	127	100	100	100	100
	Total Misc Revenue	**127**	**100**	**100**	**100**	**100**
	Restricted Reserves					
39390	Tabor Reserve	2,431	1,953	2,206	1,953	1,953
39399	Fund Balance Reserves	207,432	228,010	275,007	122,602	122,602
	Total Reserves	**209,863**	**229,963**	**277,213**	**124,555**	**124,555**
	Total	**283,410**	**295,063**	**342,313**	**189,655**	**189,655**

REVENUE SUMMARY

Intergovernmental	73,420	65,000	65,000	65,000	65,000
Interest Income	127	100	100	100	100
Beginning Reserves	209,863	229,963	277,213	124,555	124,555
TOTAL REVENUES	**283,410**	**295,063**	**342,313**	**189,655**	**189,655**

BUDGET DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
57500	CAPITAL PROJECTS	-	-	-	-	-
57500	Restroom at Coyote Creek	6,197	41,610	42,758		
57500	South Platte River Trail				88,000	88,000
57500	Parking Lot at Pearson	-	175,000	175,000		
	Total Capital Outlay	**6,197**	**216,610**	**217,758**	**88,000**	**88,000**
	Restricted Reserves					
59090	Tabor Reserve	2,206	1,953	1,953	1,953	1,953
59040	Fund Balance Reserves	275,007	76,500	122,602	99,702	99,702
	Total Reserves	**277,213**	**78,453**	**124,555**	**101,655**	**101,655**
	Gross City Cost	**283,410**	**295,063**	**342,313**	**189,655**	**189,655**

BUDGET SUMMARY

Capital Outlay	6,197	216,610	217,758	88,000	88,000
Reserves	277,213	78,453	124,555	101,655	101,655
Gross City Cost	**283,410**	**295,063**	**342,313**	**189,655**	**189,655**

Budget Unit Summary

AGENCY/DEPARTMENT NAME: Water Sales Tax Fund

BUDGET TITLE & NUMBER: 70-520

DEPARTMENT DESCRIPTION: To support maintenance and acquisition of water for the citizens of Fort Lupton to assure quality and quantity.

Resources	Actual Last Year	Budgeted Current Year	Proposed Current Year	Recommend Next Year	Final Next Year
Purchased Services	138,703	140,000	115,324	200,000	200,000
Fixed Cost	6,778	78,000	17,625	68,000	68,000
Capital Outlay	136,868	514,738	514,738	455,843	455,843
Gross City Cost	282,349	732,738	647,687	723,843	723,843
Revenue	1,036,455	793,710	846,155	904,261	904,261
Transfers-to Utility Fund	(427,209)	(488,788)	(488,788)	(475,511)	(475,511)
Net City Cost	(326,897)	427,816	290,320	295,093	295,093
Budgeted Positions	0	0	0	0	0

SUMMARY OF CHANGES: The following accounts have changed by more than 10%: Sales Tax (9%), Use Taxes (233%), Legal Fees (50%), Professional Services (50%), NISP (-12%), Water Use Augmentation (-100%) and Capital Projects (-11%). Overall, the revenue for this fund increased 14% and expenses decreased 2%. Capital Projects include Raw Water Storage Set-a-Side ($25,000) and Windy Gap ($167,843). The projected fund balance decreased 25% from 2015. This is mainly due to using prior year reserves.

OBJECTIVES: To continue working with NISP.

PERFORMANCE MEASURES

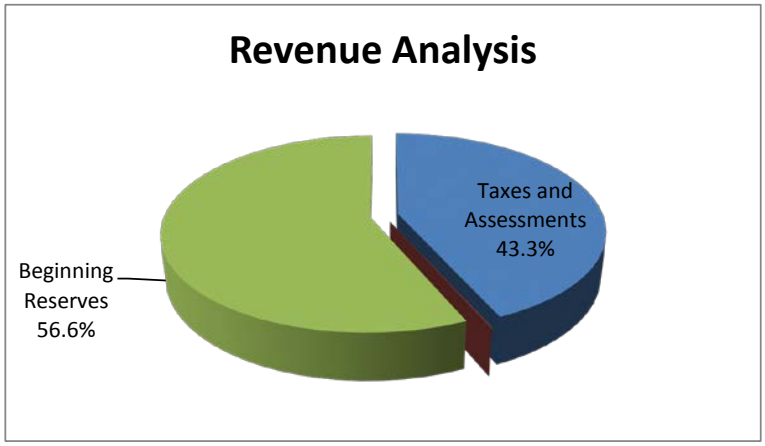
	2014 Actual	2015 Estimated	2016 Projected
Efficiency Measures			
Per Capita Cost (City Support)	$ (42.94)	$ 37.70	37.92

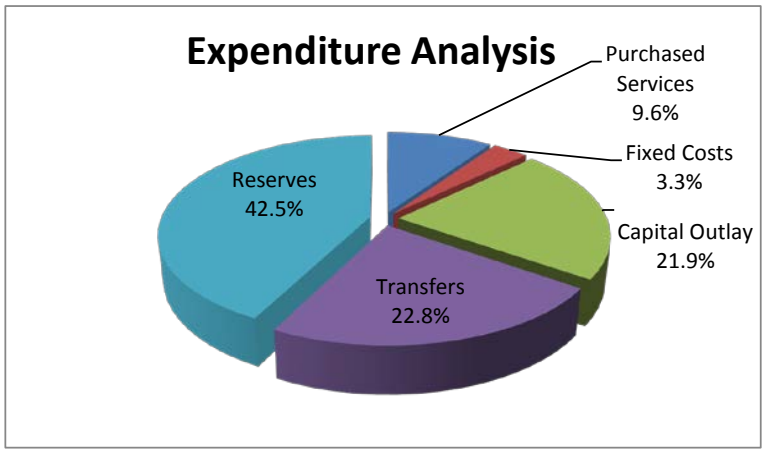
Finance Recommendation: Approve as requested.

Council Action: Approved as requested.

BUDGET SUMMARY

	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
REVENUES					
Taxes and Assessments	1,035,494	792,710	845,155	903,261	903,261
Interest Income	961	1,000	1,000	1,000	1,000
Beginning Reserves	1,143,977	986,087	1,470,874	1,180,554	1,180,554
TOTAL REVENUES	**2,180,432**	**1,779,797**	**2,317,029**	**2,084,815**	**2,084,815**
BUDGET SUMMARY					
Purchased Services	138,703	140,000	115,324	200,000	200,000
Fixed Costs	6,778	78,000	17,625	68,000	68,000
Capital Outlay	136,868	514,738	514,738	455,843	455,843
Transfers	427,209	488,788	488,788	475,511	475,511
Reserves	1,470,874	558,271	1,180,554	885,461	885,461
Gross City Cost	**2,180,432**	**1,779,797**	**2,317,029**	**2,084,815**	**2,084,815**





REVENUE DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
31120	Sales Tax Revenue	1,023,463	801,710	851,710	877,261	877,261
31121	Sales Tax Rebate	(33,468)	(24,000)	(24,000)	(24,000)	(24,000)
31130	Use Taxes	45,498	15,000	17,445	50,000	50,000
31610	Interest Earned	961	1,000	1,000	1,000	1,000
	Restricted Reserves					
39390	Tabor Reserve	24,080	23,771	31,094	25,385	25,385
39305	Raw Water Storage Reserve	150,000	300,000	300,000	325,000	325,000
39399	Unappropriated Reserves	969,897	662,316	1,139,780	830,169	830,169
	TOTAL	**2,180,432**	**1,779,797**	**2,317,029**	**2,084,815**	**2,084,815**

REVENUE SUMMARY

Taxes and Assessments	1,035,494	792,710	845,155	903,261	903,261
Interest Income	961	1,000	1,000	1,000	1,000
Beginning Reserves	1,143,977	986,087	1,470,874	1,180,554	1,180,554
TOTAL REVENUES	**2,180,432**	**1,779,797**	**2,317,029**	**2,084,815**	**2,084,815**

BUDGET DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
53120	Legal Fees	129,286	80,000	115,324	120,000	120,000
53160	Plans & Studies	-	20,000	-	20,000	20,000
53210	Professional Services	9,418	40,000	-	60,000	60,000
	Total Purchased Services	**138,703**	**140,000**	**115,324**	**200,000**	**200,000**
55070	CBT Carryover	-	38,000	7,625	38,000	38,000
55307	Leases & Rentals Water Storage	-	30,000	-	30,000	30,000
55480	Water Use Augmentation	6,778	10,000	10,000	-	-
	Total Fixed Costs	**6,778**	**78,000**	**17,625**	**68,000**	**68,000**
55360	NISP	112,500	297,196	297,196	263,000	263,000
57500	Capital Projects	24,368	-	-	-	-
57500	Raw Water Storage		25,000	25,000	25,000	25,000
57500	Windy Gap		192,542	192,542	167,843	167,843
	Total Capital Outlay	**136,868**	**514,738**	**514,738**	**455,843**	**455,843**
	Restricted Reserves					
59040	To Fund Balance Reserve	1,139,780	209,460	830,169	508,333	508,333
59090	Tabor Reserve	31,094	23,811	25,385	27,128	27,128
	Assigned Reserves					
59160	Raw Water Storage Reserve	300,000	325,000	325,000	350,000	350,000
	Total Reserves	**1,470,874**	**558,271**	**1,180,554**	**885,461**	**885,461**
59200	To Water Fund	427,209	488,788	488,788	475,511	475,511
	TOTAL	**2,180,432**	**1,779,797**	**2,317,029**	**2,084,815**	**2,084,815**

BUDGET SUMMARY

Purchased Services	138,703	140,000	115,324	200,000	200,000
Fixed Costs	6,778	78,000	17,625	68,000	68,000
Capital Outlay	136,868	514,738	514,738	455,843	455,843
Transfers	427,209	488,788	488,788	475,511	475,511
Reserves	1,470,874	558,271	1,180,554	885,461	885,461
Gross City Cost	**2,180,432**	**1,779,797**	**2,317,029**	**2,084,815**	**2,084,815**

Budget Unit Summary

AGENCY/DEPARTMENT NAME: Cemetery Fund

BUDGET TITLE & NUMBER: 80-670

DEPARTMENT DESCRIPTION: Hillside Cemetery preserves vital records for the cemetery and also maintains the cemetery grounds which includes trees, irrigation and mowing. It is the department's objective to maintain the grounds throughout the year. The annual Memorial Day service is performed at the cemetery with great pride.

Resources	Actual Last Year	Budgeted Current Year	Projected Current Year	Requested Next Year	Final Next Year
Personnel Services	51,958	61,964	61,964	57,184	56,852
Supplies	5,025	18,357	18,357	7,600	7,600
Purchased Services	81,198	102,450	102,450	82,250	82,250
Capital Outlay	17,229	38,000	38,000	80,000	80,000
Gross City Cost	155,410	220,771	220,771	227,034	226,702
Transfer In from Memorial Fund	59,403	152,257	152,256	140,000	140,000
Revenue	50,620	47,800	52,255	50,550	50,550
Net City Cost	45,387	20,714	16,260	36,484	36,152
Budgeted Positions	1	1	1	1	1

SUMMARY OF CHANGES: The accounts that have changed by more than 10% are: Grave Openings/Closings (17%), Cem Foundation Order & Permit (-17%), Workers Compensation (-77%), Health Insurance (-16%), LTD Insurance (-19%), General Supplies (33%), Seed/Sod/Trees (-33%), Equip <$5000 (-88%), Repairs & Maint-Grounds (-50%), Staff Development (-20%), Uniforms (-20%), Utilities-Water & Sewer (-14%) and Capital Projects (111%). Overall, the revenue decreased 5% while expenditures increased 3%. The fund balance decreased 90.95%. This is due to the amount of capital projects being planned in 2016 and the fact that the Cemetery's operating expenditures are growing while revenues are remaining roughly the same.

OBJECTIVES: To continually improve the cemetery appearance to create serenity for grieving families and to provide support to families at a time of need.

PERFORMANCE MEASURES

	2014 Actual	2015 Estimated	2016 Projected
Efficiency Measures			
Total Grave Sites Maintained	5,545	5,545	5,545
Total Spaces Available	641	604	576
Actual Burials	32	37	28
Cost per Grave Site	$ 28	$ 40	$ 41
Per Capita Cost (city support)	$ 5.96	$ 2.11	$ 4.64

Finance Recommendation: Approve as requested.

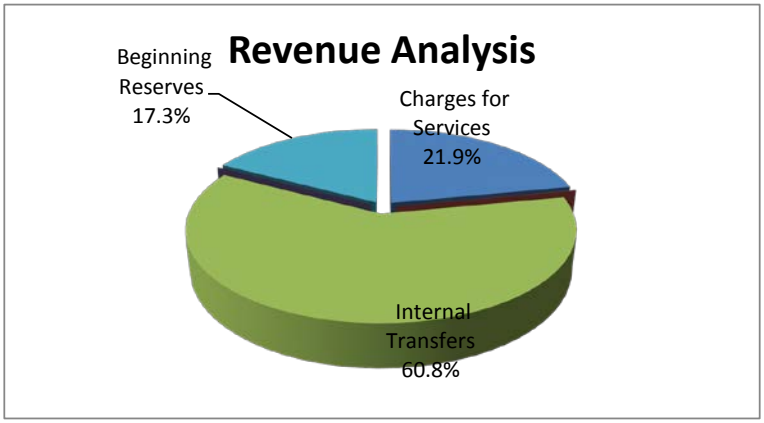
Council Action: Approved as requested with changes to health, dental and vision insurance rates.

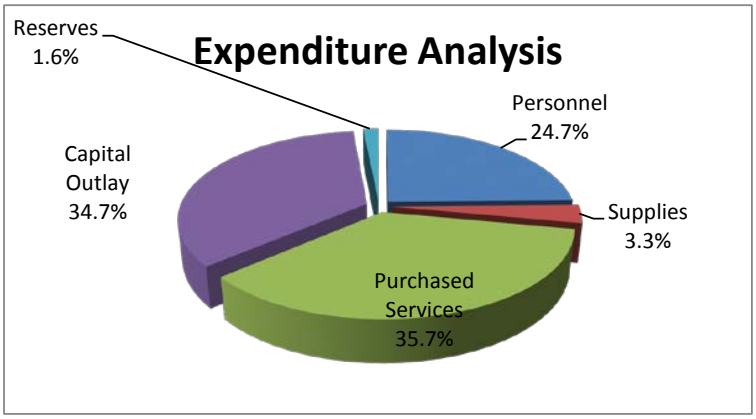
BUDGET SUMMARY

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
REVENUES						
	Charges for Services	50,450	47,700	52,155	50,450	50,450
	Interest Income	105	100	100	100	100
	Internal Transfers	59,403	152,257	152,256	140,000	140,000
	Other	65	-	-	-	-
	Beginning Reserves	101,395	45,645	56,008	39,748	39,748
	TOTAL REVENUES	**211,418**	**245,702**	**260,519**	**230,298**	**230,298**

BUDGET SUMMARY

	Personnel	51,958	61,964	61,964	57,184	56,852
	Supplies	5,025	18,357	18,357	7,600	7,600
	Purchased Services	81,198	102,450	102,450	82,250	82,250
	Capital Outlay	17,229	38,000	38,000	80,000	80,000
	Reserves	56,008	24,931	39,748	3,264	3,596
	Gross City Cost	**211,418**	**245,702**	**260,519**	**230,298**	**230,298**





REVENUE DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
36800	Columbarium Sales	4,550	2,600	2,600	2,600	2,600
36810	Sale Of Cemetery Plots	12,400	16,200	16,200	17,100	17,100
36820	Perpetual Care Revenue	8,600	7,200	7,200	6,650	6,650
36830	Col Prep Care	1,050	600	600	600	600
36840	Grave Openings/Closings	17,200	16,200	20,600	19,000	19,000
36850	Cemetery Miscellaneous Revenue	2,400	1,000	1,055	1,000	1,000
36860	Open/Close Columbarium	1,650	750	750	750	750
36870	Engraving Columbarium	-	750	750	750	750
36880	Foundation Order & Permit	2,600	2,400	2,400	2,000	2,000
31610	Interest Earned-Perp. Care Inv	105	100	100	100	100
39200	Transfer From General Fund	59,403	152,257	152,256	140,000	140,000
39000	Misc Revenue	65	-	-	-	-
	Restricted Reserves					
39390	Tabor Reserve	2,068	2,288	1,519	1,568	1,568
39380	Perpetual Care Reserve	99,327	43,357	54,440	38,180	38,180
39399	Unappropriated Reserves	-	-	49	0	0
	TOTAL	**211,418**	**245,702**	**260,519**	**230,298**	**230,298**

REVENUE SUMMARY

Charges for Services	50,450	47,700	52,155	50,450	50,450
Interest Income	105	100	100	100	100
Internal Transfers	59,403	152,257	152,256	140,000	140,000
Other	65	-	-	-	-
Beginning Reserves	101,395	45,645	56,008	39,748	39,748
TOTAL REVENUES	**211,418**	**245,702**	**260,519**	**230,298**	**230,298**

BUDGET DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
51100	Salaries& Wages	37,014	45,298	45,298	44,798	44,798
51105	Overtime	1,536	1,000	1,000	1,000	1,000
51110	FICA	2,227	2,870	2,870	2,839	2,839
51115	Medicare	521	672	672	665	665
51255	VALIC Retirement 4.0	1,207	1,191	1,191	1,171	1,171
51120	Workers Compensation Insurance	3,896	4,776	4,776	1,119	1,119
51240	Vision Insurance	57	57	57	60	57
51220	Health Insurance	4,939	5,478	5,478	4,904	4,606
51230	Dental Insurance	289	314	314	342	311
51250	Life & AD&D Insurance	61	64	64	64	64
51285	Long Term Disability	99	104	104	84	84
51210	Unemployment Insurance	112	140	140	138	138
	Total Personnel	**51,958**	**61,964**	**61,964**	**57,184**	**56,852**
52010	General Supplies	955	1,500	1,500	2,000	2,000
52020	Office Supplies	-	100	100	100	100
52080	Fuel & Oil	2,924	3,000	3,000	3,000	3,000
52050	Tree Program	500	1,500	1,500	1,000	1,000
53105	Equipment <$5000	646	12,257	12,257	1,500	1,500
	Total Supplies	**5,025**	**18,357**	**18,357**	**7,600**	**7,600**
53060	Services	13,945	3,000	3,000	3,000	3,000
53160	Plans & Studies	-	500	500	500	500
53310	Uniforms	-	500	500	400	400
53320	Utilities	586	1,200	1,200	1,200	1,200
53340	Utilities - Water & Sewer	59,515	70,000	70,000	60,000	60,000
53240	Repairs & Maintenance - Equipment	1,037	3,000	3,000	3,000	3,000
53250	Repairs & Maintenance - Facility	213	1,500	1,500	1,500	1,500
53260	Repairs & Maintenance - Grounds	5,753	20,000	20,000	10,000	10,000
53300	Travel & Meetings	-	250	250	250	250
53275	Repurchase Cemetery Plot	150	2,000	2,000	2,000	2,000
53280	Staff Development	-	500	500	400	400
	Total Purchased Services	**81,198**	**102,450**	**102,450**	**82,250**	**82,250**
57500	Capital Projects	-	-	-	-	-
57500	Drainage Work				40,000	40,000
57500	Fence				40,000	40,000
57500	Lowering Device	7,929				
57500	Trim Trees		10,000	10,000		
57500	Gator		12,000	12,000		
57500	Mower		16,000	16,000		
57500	Additional Storage Shed	9,300				
	Total Capital Outlay	**17,229**	**38,000**	**38,000**	**80,000**	**80,000**
	Restricted Reserves					
59040	To Fund Balance Reserve	49	-	0	(0)	(0)
59090	Tabor Reserve	1,519	1,434	1,568	1,517	1,517
59050	Perpetual Care Reserve	54,440	23,497	38,180	1,748	2,080
59055	Expansion Reserve	-	-	-	-	-
	Total Reserves	**56,008**	**24,931**	**39,748**	**3,264**	**3,596**

BUDGET DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
	TOTAL	**211,418**	**245,702**	**260,519**	**230,298**	**230,298**

BUDGET SUMMARY

Personnel	51,958	61,964	61,964	57,184	56,852
Supplies	5,025	18,357	18,357	7,600	7,600
Purchased Services	81,198	102,450	102,450	82,250	82,250
Capital Outlay	17,229	38,000	38,000	80,000	80,000
Reserves	56,008	24,931	39,748	3,264	3,596
Gross City Cost	**211,418**	**245,702**	**260,519**	**230,298**	**230,298**

Budget Unit Summary

AGENCY/DEPARTMENT NAME: Memorial Fund

BUDGET TITLE & NUMBER: 85-675

DEPARTMENT DESCRIPTION: To administer funds that are donated for the cemetery, and to assure the wishes of the donation are carried out

Resources	Actual Last Year	Budgeted Current Year	Projected Next Year	Requested Next Year	Final Next Year
Transfers Out To Cemetery Fund	-	(2,257)	(2,256)	-	-
Revenue	36	1	1	-	-
Net City Cost	(36)	2,256	2,255	-	-
Budgeted Positions	0	0	0	0	0

SUMMARY OF CHANGES: The following accounts have changed by more than 10%: Interest Earned (-100%) and Transfers Out (-100%). Total revenue and expenditures for this fund have decreased 100%. The projected fund balance is unchanged from 2015. The plan is to spend all of the remaining balance of this fund in 2015 and eliminate the fund.

OBJECTIVES: To provide directed expenditures when donations are received.

PERFORMANCE MEASURES

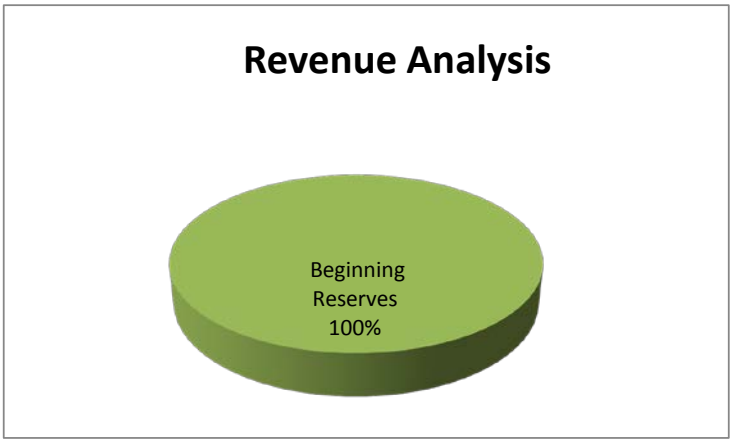
	2014 Actual	2015 Estimated	2016 Projected
Efficiency Measures			
Per Capita Cost (City Support)	(0.00)	0.29	-

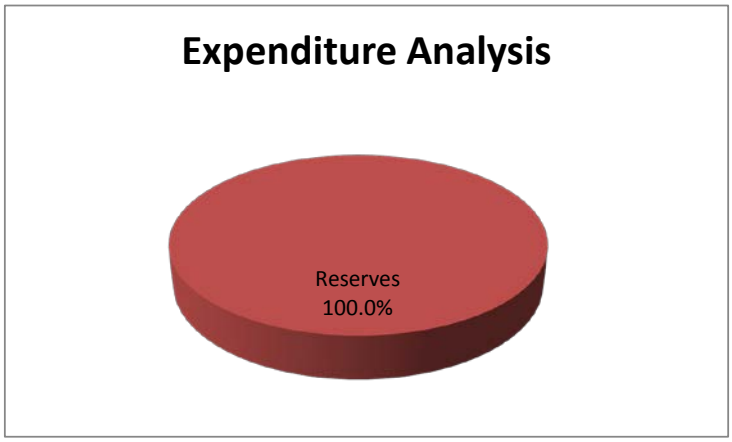
Finance Recommendation: Approve as requested.

Council Action: Approved as requested.

BUDGET SUMMARY

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
REVENUES						
	Interest Income	1	1	1	-	-
	Other	35	-	-	-	-
	Beginning Reserves	2,219	2,256	2,255	0	0
	TOTAL REVENUES	**2,255**	**2,257**	**2,256**	**0**	**0**
BUDGET SUMMARY						
	Internal Transfers	-	2,257	2,256	-	-
	Reserves	2,255	-	0	0	0
	TOTAL COSTS	**2,255**	**2,257**	**2,256**	**0**	**0**





REVENUE DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
31610	Interest Earned	1	1	1	-	-
39020	Donations Private	35	-	-	-	-
39399	Restricted Reserves	2,219	2,256	2,255	0	0
	TOTAL	**2,255**	**2,257**	**2,256**	**0**	**0**

REVENUE SUMMARY

Interest Income	1	1	1	-	-
Other	35	-	-	-	-
Beginning Reserves	2,219	2,256	2,255	0	0
TOTAL REVENUES	**2,255**	**2,257**	**2,256**	**0**	**0**

BUDGET DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
59200	Transfer Out	-	2,257	2,256	-	-
59040	Restricted Reserves	2,255	-	0	0	0
	TOTAL	**2,255**	**2,257**	**2,256**	**0**	**0**

BUDGET SUMMARY

Internal Transfers	-	2,257	2,256	-	-
Reserves	2,255	-	0	0	0
TOTAL COSTS	**2,255**	**2,257**	**2,256**	**0**	**0**

Budget Unit Summary

AGENCY/DEPARTMENT NAME: Utility Summary

BUDGET TITLE & NUMBER: 40-Summary

DEPARTMENT DESCRIPTION: Summary of all activities related to the Utility Enterprise Fund.

Resources	Actual Last Year	Budgeted Current Year	Projected Current Year	Requested Next Year	Final Next Year
Personnel Services	430,719	512,510	497,138	459,901	445,065
Supplies	16,176	28,900	28,900	29,800	29,800
Purchased Services	2,141,168	1,714,480	1,564,697	1,753,872	1,753,872
Fixed Cost	2,642,669	2,966,351	2,924,544	2,893,250	2,893,250
Capital Outlay	-	5,060,058	4,841,300	790,000	800,000
Gross City Cost	5,230,732	10,282,299	9,856,579	5,926,823	5,921,987
Transfers In From Water Sales Tax Fund	427,209	488,788	488,788	475,511	475,511
Revenue	5,774,702	7,730,383	7,984,685	4,756,616	4,756,616
Net City Cost	(971,179)	2,063,128	1,383,106	694,696	689,860
Budgeted Positions	8.05	8.15	8.15	7.4	7.4

SUMMARY OF CHANGES: The Utility Fund reduced it's FTE by .75. .25 Sr. Maint. Worker was moved from Sewer Lines to Streets. .5 Maint. Worker was moved from Water Lines to Streets. Revenue for this fund has decreased by 36% and expenses have decreased 42%. The projected fund balance has decreased 39.48% from 2015. This is mostly due to a decrease in State/Federal Grant Revenue and a decrease in Bulk Water Sales Revenue.

OBJECTIVES: See individual budget units.

PERFORMANCE MEASURES

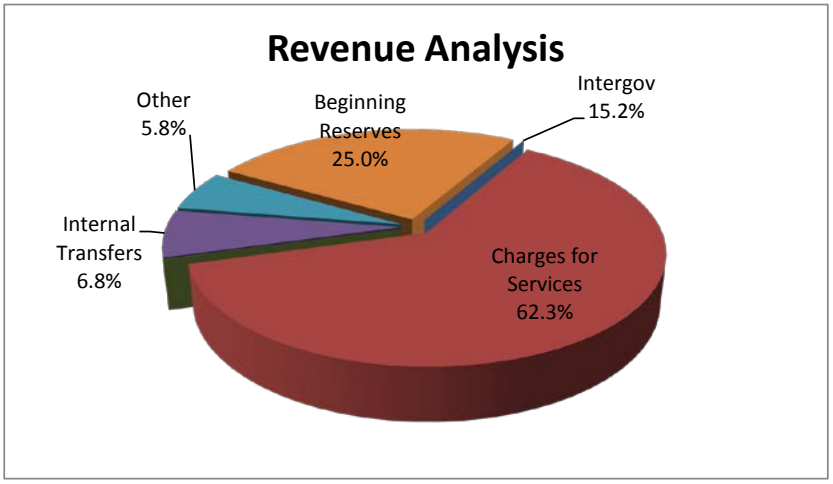
	2014 Actual	2015 Estimated	2016 Projected
Efficiency Measures			
Per Capita Cost (city support)	$ (127.59)	$ 179.60	$ 88.64

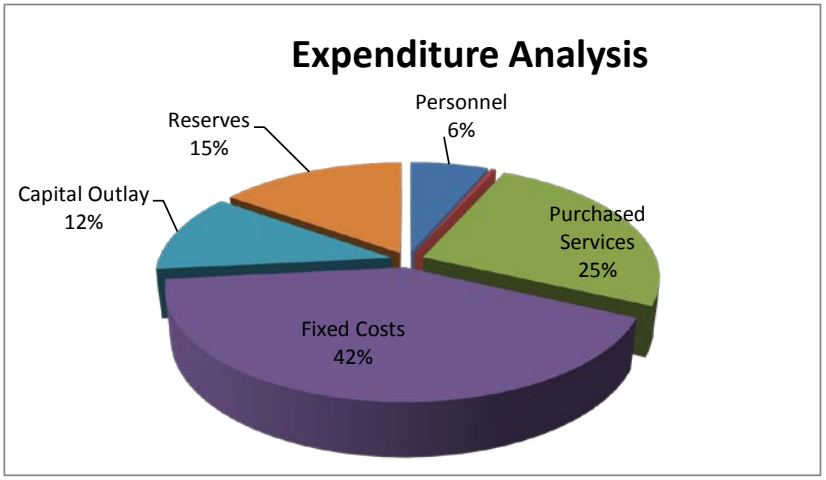
Finance Recommendation: See individual budget units.

Council Action: See individual budget units.

BUDGET SUMMARY

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
REVENUES						
	Intergovernmental	425,500	1,142,502	1,142,502	-	-
	Charges for Services	4,944,703	4,830,881	4,884,183	4,349,616	4,349,616
	Interest Income	1,910	2,000	22,000	2,000	2,000
	Internal Transfers	427,209	488,788	488,788	475,511	475,511
	Other	402,589	1,755,000	1,936,000	405,000	405,000
	Beginning Reserves	2,159,199	2,788,112	3,130,378	1,747,272	1,747,272
	TOTAL REVENUES	**8,361,110**	**11,007,283**	**11,603,851**	**6,979,399**	**6,979,399**
EXPENDITURES						
	Personnel	430,719	512,510	497,138	459,901	445,065
	Supplies	16,176	28,900	28,900	29,800	29,800
	Purchased Services	2,141,168	1,714,480	1,564,697	1,753,872	1,753,872
	Fixed Costs	2,642,669	2,966,351	2,924,544	2,893,250	2,893,250
	Capital Outlay	-	5,060,058	4,841,300	790,000	800,000
	Reserves	3,130,378	724,984	1,747,272	1,052,576	1,057,412
	Gross City Cost	**8,361,110**	**11,007,283**	**11,603,851**	**6,979,399**	**6,979,399**





BUDGET DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
39100	State/Federal Grants	425,500	1,142,502	1,142,502	-	-
35200	Bulk Water Sales	1,061,834	977,400	1,028,000	54,000	54,000
35500	Water Sales to Customers	2,128,573	2,174,281	2,174,281	2,231,286	2,231,286
35510	Water (Turn on & Reading Fees)	11,368	10,000	10,000	10,000	10,000
35520	Water Surcharges	14,113	15,000	15,000	15,000	15,000
35220	Coin Op Sales	9,045	7,500	9,441	9,000	9,000
35230	Sale of Water Meters	15,502	15,000	16,273	75,942	75,942
35255	Pipeline Lease	24,781	24,000	35,276	24,000	24,000
35530	Sewer User Revenue	1,264,371	1,249,910	1,249,910	1,288,511	1,288,511
35270	Water Assessment Fee	65,556	76,395	76,395	78,573	78,573
35275	Capital Improvement Fee	65,556	76,395	76,395	78,573	78,573
35240	Water Tap Fees	23,000	20,000	62,741	275,491	275,491
35400	Sewer Tap Fees	15,011	10,000	25,271	131,540	131,540
35265	Lease Water	160,500	100,000	30,200	2,700	2,700
35250	Hudson -O&M Reimbursement	85,493	75,000	75,000	75,000	75,000
38100	Contributed Capital	243,542	1,700,000	1,700,000	-	-
31610	Interest Earned	1,910	2,000	22,000	2,000	2,000
35260	Payment in Lieu of Water Shares	657,800	50,000	230,000	400,000	400,000
39000	Misc Revenue	8,667	5,000	6,000	5,000	5,000
39200	Transfer from Water Sales Tax Fund	427,209	488,788	488,788	475,511	475,511
31620	Sale Of Assets	(507,420)	-	-	-	-
39300	Emergency Reserve	461,088	743,103	523,073	985,658	985,658
39335	Fulton Return Project Reserve	350,000	200,000	200,000	-	-
39395	Debt Service Reserve	1,246,722	1,409,932	1,246,447	729,136	729,136
39360	Water Assessment Reserve	341,706	415,706	157,587	(0)	(0)
39350	Sewer Plant Investment Fee Reserve	26,524	36,524	41,535	66,806	66,806
39405	Unassigned Sewer Plant Reserve	300,000	375,000	375,000	375,000	375,000
39410	Water Plant Investment Fee Res	-	20,000	23,000	85,741	85,741
39355	Capital Repairs Reserve	295,902	369,902	361,458	437,853	437,853
39366	Raw Water Storage Reserve	150,000	175,000	175,000	200,000	200,000
39370	Pay-in-lieu Water Shares Reserve	714,740	1,269,140	1,372,540	1,400,340	1,400,340
39365	Filter Replacement Reserve	120,000	160,000	160,000	200,000	200,000
39375	Water & Sewer Line Repl Reserve	925,000	325,000	1,075,000	-	-
39376	Water Main Expansion & Oversizing	450,000	600,000	600,000	600,000	600,000
39380	Well Improvement Reserve	70,000	80,000	80,000	47,077	47,077
39385	Filtration Study Reserve	70,000	80,000	80,000	90,000	90,000
39386	Lift Station Expansion Reserve	400,000	500,000	500,000	-	-
39390	Repair/Replace Equipment Reserve	500,000	600,000	600,000	495,000	495,000
39400	New Centrifuge Reserve	-	50,000	50,000	100,000	100,000
39399	Unappropriated Reserve	(4,262,483)	(4,621,195)	(4,490,262)	(4,065,338)	(4,065,338)
	Total	**8,361,110**	**11,007,283**	**11,603,851**	**6,979,399**	**6,979,399**

BUDGET DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
REVENUE SUMMARY						
	Intergovernmental	425,500	1,142,502	1,142,502	-	-
	Charges for Services	4,944,703	4,830,881	4,884,183	4,349,616	4,349,616
	Interest Income	1,910	2,000	22,000	2,000	2,000
	Internal Transfers	427,209	488,788	488,788	475,511	475,511
	Other	402,589	1,755,000	1,936,000	405,000	405,000
	Beginning Reserves	2,159,199	2,788,112	3,130,378	1,747,272	1,747,272
	TOTAL REVENUES	**8,361,110**	**11,007,283**	**11,603,851**	**6,979,399**	**6,979,399**

BUDGET DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
51100	Salaries & Wages	308,868	353,554	339,787	336,334	336,334
51105	Overtime	7,793	11,000	11,000	11,000	11,000
51110	FICA	19,712	22,603	21,749	21,537	21,537
51115	Medicare	4,610	5,285	5,085	5,039	5,039
51255	VALIC Retirement 4.0	13,453	13,920	13,369	13,231	13,231
51240	Vision Insurance	809	1,028	1,028	741	707
51220	Health Insurance	58,629	83,858	83,858	55,960	41,554
51230	Dental Insurance	4,331	6,073	6,073	4,341	3,945
51250	Life & AD&D Insurance	633	760	760	754	754
51285	Long Term Disability Insurance	1,036	1,214	1,214	955	955
51120	Workers Compensation Insurance	9,881	12,113	12,113	8,955	8,955
51210	Unemployment Insurance	964	1,102	1,102	1,054	1,054
	Total Personnel	**430,719**	**512,510**	**497,138**	**459,901**	**445,065**
52010	General Supplies	12,608	17,000	17,000	17,000	17,000
52020	Office Supplies	-	100	100	1,000	1,000
53310	Uniforms	-	800	800	800	800
53105	Equipment <$5000	3,568	11,000	11,000	11,000	11,000
	Total Supplies	**16,176**	**28,900**	**28,900**	**29,800**	**29,800**
53060	Services	35,881	35,000	34,823	39,000	39,000
53030	Bank Charges	23,512	25,000	23,000	25,000	25,000
53080	Dues & Subscriptions	1,406	2,000	1,842	2,500	2,500
53110	Fees/Permits/Licenses	11,813	15,500	11,561	15,500	15,500
53320	Utilities - Electrical	230,285	266,000	256,986	278,000	278,000
53290	Telephone	1,490	2,075	1,875	2,075	2,075
53180	Postage	135	200	200	300	300
52080	Fuel & Oil	21,964	23,000	23,000	23,000	23,000
53100	Engineering Services	65,835	100,000	30,000	50,000	50,000
53120	Legal Fees	28,388	20,000	10,000	10,000	10,000
53160	Plans & Studies	136,415	75,685	33,140	25,500	25,500
53050	Waste Water Treatment Operations	865,034	879,120	879,120	897,297	897,297
53240	Repairs & Maintenance - Equip	230,529	169,000	159,000	288,900	288,900
53250	Repairs & Maintenance-Facility	485,632	80,000	80,000	75,000	75,000
53270	Repairs & Maintenance-Vehicle	1,657	4,000	4,000	4,000	4,000
53210	Professional Services	-	11,000	10,000	11,000	11,000
53220	Public Notices	-	1,000	-	1,000	1,000
53300	Travel/Meetings	5	1,250	1,250	1,400	1,400
53350	Water Testing	161	150	400	400	400
53280	Staff Development	1,026	4,500	4,500	4,000	4,000
	Total Purchased Services	**2,141,168**	**1,714,480**	**1,564,697**	**1,753,872**	**1,753,872**
55260	Insurance - CIRSA	67,645	64,862	64,862	62,027	62,027
55350	Misc Expenditures	8,587	2,000	2,000	12,000	12,000
55170	Depreciation Expense	1,017,559	1,031,072	1,033,245	1,080,796	1,080,796
58025	Bank of Colorado Loan - Principal	-	-	-	482,660	482,660
58080	Water Treatment Plant Expansion	-	-	-	115,000	115,000

BUDGET DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
58090	Windy Gap Water - Principal	-	-	-	115,000	115,000
58070	CWCB Water Loan - Principal	-	-	-	110,720	110,720
58125	Bank of CO Loan - Interest	-	-	-	263,777	263,777
58150	USDA Big Water 6M - Interest	237,834	232,240	232,240	-	-
58180	Water Treatment Plant Exp - Interest	44,196	39,420	39,420	33,920	33,920
58140	USDA Big Water 5.5M - Interest	222,287	218,479	218,479	-	-
58190	Windy Gap Water - Interest	69,001	65,306	65,306	60,907	60,907
58170	CWCB Water Loan - Interest	54,296	52,168	52,168	49,997	49,997
55160	Weld County Tax Collection Fee	805	2,500	500	2,500	2,500
55430	SWSP Assessment	63,204	100,000	148,020	150,000	150,000
55470	Water Assessment	99,326	180,804	180,804	198,884	198,884
55280	CIRSA Insurance Claims	4,917	-	-	10,000	10,000
55307	Leases & Rentals Water Storage	121,157	240,000	150,000	150,000	150,000
55308	Water Lease	529,268	550,000	550,000	550,000	550,000
55475	Windy Gap Delivery	87,146	170,000	170,000	190,000	190,000
52090	Water Meters/Accessories	15,442	17,500	17,500	78,442	78,442
	Total Fixed Costs	**2,642,669**	**2,966,351**	**2,924,544**	**2,893,250**	**2,893,250**
57500	Capital Projects	-	5,060,058	4,841,300	790,000	800,000
	Total Capital Outlay	**-**	**5,060,058**	**4,841,300**	**790,000**	**800,000**
59010	Debt Service Reserve	1,246,447	1,401,674	729,136	1,478,377	1,478,377
59020	Emergency Reserve	523,073	837,091	985,658	592,682	592,199
59035	New Centrifuge Reserve	50,000	100,000	100,000	150,000	150,000
59080	Sewer Plant Investment Fee Reserve	41,535	46,524	66,806	48,346	48,346
59065	Unassigned Sewer Plant Reserve	375,000	225,000	375,000	450,000	450,000
59095	Water Plant Investment Fee Res	23,000	40,000	85,741	361,232	361,232
59081	Filtration Study	80,000	90,000	90,000	100,000	100,000
59085	Fulton Return Project Reserve	200,000	200,000	-	-	-
59100	Capital Repairs Reserve	361,458	446,297	437,853	516,426	516,426
59110	Filter Replacement Reserve	160,000	200,000	200,000	240,000	240,000
59115	Pay-in-lieu Water Shares Reserve	1,372,540	1,116,940	1,400,340	1,800,340	1,800,340
59120	Repair/Replace Equipment Reserve	600,000	600,000	495,000	355,000	355,000
59140	Water Assessment Reserve	157,587	492,101	(0)	650	650
59145	Raw Water Storage Reserve	175,000	200,000	200,000	225,000	225,000
59150	Water & Sewer Line Replacement Res	1,075,000	-	-	150,000	150,000
59151	Water Main Expansion & Oversizing	600,000	600,000	600,000	750,000	750,000
59155	Well Improvement Reserve	80,000	-	47,077	-	-
59160	Lift Station Expansion Reserve	500,000	-	-	100,000	100,000
59040	Fund Balance Reserves	(4,490,262)	(5,870,643)	(4,065,338)	(6,265,477)	(6,260,158)
	Total Reserves	**3,130,378**	**724,984**	**1,747,272**	**1,052,576**	**1,057,412**
	TOTAL	**8,361,110**	**11,007,283**	**11,603,851**	**6,979,399**	**6,979,399**

BUDGET DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
BUDGET SUMMARY						
	Personnel	430,719	512,510	497,138	459,901	445,065
	Supplies	16,176	28,900	28,900	29,800	29,800
	Purchased Services	2,141,168	1,714,480	1,564,697	1,753,872	1,753,872
	Fixed Costs	2,642,669	2,966,351	2,924,544	2,893,250	2,893,250
	Capital Outlay	-	5,060,058	4,841,300	790,000	800,000
	Reserves	3,130,378	724,984	1,747,272	1,052,576	1,057,412
	Gross City Cost	**8,361,110**	**11,007,283**	**11,603,851**	**6,979,399**	**6,979,399**

Budget Unit Summary

AGENCY/DEPARTMENT NAME: Utility-Water Line Repair

BUDGET TITLE & NUMBER: 40-500

DEPARTMENT DESCRIPTION: Maintenance of the water line system that serves the City.

Resources	Actual Last Year	Budgeted Current Year	Projected Current Year	Requested Next Year	Final Next Year
Personnel Services	219,454	228,884	228,884	214,110	207,006
Supplies	9,983	17,300	17,300	17,300	17,300
Purchased Services	28,942	41,500	42,275	36,000	36,000
Fixed Cost	224,053	204,109	204,109	289,342	289,342
Capital Outlay	-	913,321	941,640	100,000	110,000
Gross City Cost	482,433	1,405,114	1,434,208	656,752	659,648
Net City Cost	482,433	1,405,114	1,434,208	656,752	659,648
Budgeted Positions	4.25	3.75	3.75	3.25	3.25

SUMMARY OF CHANGES: The Water Lines Department moved .25 FTE of Sr. Maintenance Worker from Sewer Lines, .5 FTE of Maintenance Worker to Streets and .25 FTE of Maintenance Worker to Sewer Lines. The accounts that changed by more than 10% are Health Insurance (-44%), Dental Insurance (-24%), Vision Insurance (-22%), LTD Insurance (-20%), Water Meter Accessories (348%), Plans & Studies (-23%), Repairs & Maint. - Equip. (17%), Repairs & Maint. - Facility (-50%), Depreciation (13%) and Capital Projects (-88%). Overall, this department's expenses decreased 53%.

OBJECTIVES: To increase volume for fire flows by upgrading all undersized water lines to a minimum of an 8 inch line which will help with water quality also.

PERFORMANCE MEASURES

	2014 Actual	2015 Estimated	2016 Projected
Efficiency Measures/Feet of Water Mains	2,000	2,300	500
Cost Per Foot To Maintain	$ 241	$ 624	$ 1,319
Per Capita Cost (City Support)	$ 63.38	$ 186.24	$ 84.75

Finance Recommendation: Approve as requested.

Council Action: Approved as requested with the addition of $10,000 to Capital Projects for a clamp and with changes to health, dental and vision insurance rates.

BUDGET DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
51100	Salaries & Wages	163,777	166,979	166,979	160,995	160,995
51105	Overtime	3,872	5,000	5,000	5,000	5,000
51110	FICA	9,665	10,663	10,663	10,293	10,293
51115	Medicare	2,261	2,494	2,494	2,409	2,409
51255	VALIC Retirement 4.0	6,693	6,549	6,549	6,308	6,308
51250	Life & AD&D Insurance	357	357	357	357	357
51210	Unemployment Insurance	487	519	519	503	503
51220	Health Insurance Expense	29,254	32,962	32,962	25,451	18,544
51230	Dental Insurance Expense	2,124	2,375	2,375	1,997	1,816
51240	Vision Insurance Expense	406	415	415	340	324
51285	LTD Insurance Expense	559	571	571	457	457
	Total Personnel	**219,454**	**228,884**	**228,884**	**214,110**	**207,006**
52010	General Supplies	8,003	12,000	12,000	12,000	12,000
53310	Uniforms	-	300	300	300	300
53105	Equipment <$5000	1,980	5,000	5,000	5,000	5,000
	Total Supplies	**9,983**	**17,300**	**17,300**	**17,300**	**17,300**
53060	Services	1,798	-	775	500	500
53290	Telephone	489	400	400	400	400
53180	Postage	20	100	100	100	100
52080	Fuel & Oil	15,293	15,000	15,000	15,000	15,000
53160	Plans & Studies	1,500	6,500	6,500	5,000	5,000
53240	Repairs & Maintenance - Equip	6,905	3,000	3,000	3,500	3,500
53250	Repairs & Maintenance-Facility	893	10,000	10,000	5,000	5,000
53270	Repairs & Maintenance-Vehicle	1,657	4,000	4,000	4,000	4,000
53280	Staff Development	387	2,500	2,500	2,500	2,500
	Total Purchased Services	**28,942**	**41,500**	**42,275**	**36,000**	**36,000**
55170	Depreciation Expense	208,611	186,609	186,609	210,900	210,900
52090	Water Meters/Accessories	15,442	17,500	17,500	78,442	78,442
	Total Fixed Costs	**224,053**	**204,109**	**204,109**	**289,342**	**289,342**
57500	Capital Projects	-	-	-	-	-
57500	Northrup & 9th St. PRV Vault			12,332		
57500	High Pressure Zone Engineering				100,000	100,000
57500	Grand Ave. Extension			15,987		
57500	Line Repl on Hoover from 6th to 9th		230,000	230,000		
57500	Line Repl on 5th from Fulton to Grand		230,000	230,000		
57500	Line Repl on 6th from Park to Grand		400,000	400,000		
57500	Water Main Extension & Over sizing				-	-
57500	14th St. Line Ext.		53,321	53,321		
57500	Clamp					10,000
	Total Capital Outlay	**-**	**913,321**	**941,640**	**100,000**	**110,000**
	TOTAL	**482,433**	**1,405,114**	**1,434,208**	**656,752**	**659,648**

BUDGET DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
BUDGET SUMMARY						
	Personnel	219,454	228,884	228,884	214,110	207,006
	Supplies	9,983	17,300	17,300	17,300	17,300
	Purchased Services	28,942	41,500	42,275	36,000	36,000
	Fixed Costs	224,053	204,109	204,109	289,342	289,342
	Capital Outlay	-	913,321	941,640	100,000	110,000
	Gross City Cost	**482,433**	**1,405,114**	**1,434,208**	**656,752**	**659,648**

Budget Unit Summary

AGENCY/DEPARTMENT NAME: Utility-Water Wells

BUDGET TITLE & NUMBER: 40-510

DEPARTMENT DESCRIPTION: The Water Wells Department within the Utility Fund provides maintenance of the water well system that serves the City.

Resources	Actual Last Year	Budgeted Current Year	Projected Current Year	Requested Next Year	Final Next Year
Purchased Services	134,231	99,583	99,583	70,146	70,146
Fixed Cost	78,906	78,907	78,907	78,907	78,907
Capital Outlay	0	100,000	42,923	175,000	175,000
Gross City Cost	213,138	278,490	221,413	324,053	324,053
Net City Cost	213,138	278,490	221,413	324,053	324,053
Budgeted Positions	0	0	0	0	0

SUMMARY OF CHANGES: Repairs & Maintenance - Equip. changed by -93% and Capital Projects changed by 75%. Overall, the expenses of this department changed by 16%. Capital Projects includes well improvements to well 7 ($100,000) and engineering for well 6 ($75,000).

OBJECTIVES: To make sure that the water supply is uninterrupted.

PERFORMANCE MEASURES

	2014 Actual	2015 Estimated	2016 Projected
Efficiency Measures/Gallons (Millions) Pumped	220	264	379
Per Million Gallons Pumped	$ 968	$ 839	$ 855
Per Capita Cost (City Support)	$ 28.00	$ 28.75	$ 41.64

Finance Recommendation: Approve as requested.

Council Action: Approved as requested.

BUDGET DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
53320	Utilities	35,398	50,000	50,000	50,000	50,000
53110	Fees/Permits/Licenses	300	-	-	-	-
53120	Legal Fees	4,500	-	-	-	-
53050	OMI Operations	84,341	17,583	17,583	17,946	17,946
53240	Repairs/Maintenance	9,692	32,000	32,000	2,200	2,200
	Total Purchased Services	**134,231**	**99,583**	**99,583**	**70,146**	**70,146**
55170	Depreciation Expense	78,906	78,907	78,907	78,907	78,907
	Total Fixed Costs	**78,906**	**78,907**	**78,907**	**78,907**	**78,907**
57500	Capital Expenditures	-	-	-	-	-
57500	Well 6 Engineering				75,000	75,000
57500	Well 7 - Catholic Church Well			-	100,000	100,000
57500	Water Meter Equipment		100,000	42,923		
	Total Capital Outlay	**-**	**100,000**	**42,923**	**175,000**	**175,000**
	TOTAL	**213,138**	**278,490**	**221,413**	**324,053**	**324,053**

BUDGET SUMMARY

Purchased Services	134,231	99,583	99,583	70,146	70,146
Fixed Costs	78,906	78,907	78,907	78,907	78,907
Capital Outlay	-	100,000	42,923	175,000	175,000
Gross City Cost	**213,138**	**278,490**	**221,413**	**324,053**	**324,053**

Budget Unit Summary

AGENCY/DEPARTMENT NAME: Utility-Water Treatment

BUDGET TITLE & NUMBER: 40-520

DEPARTMENT DESCRIPTION: The Water Treatment Department provides for the maintenance of the water treatment plant including the tanks that serve the City.

Resources	Actual Last Year	Budgeted Current Year	Projected Current Year	Requested Next Year	Final Next Year
Purchased Services	457,430	497,653	487,389	512,735	512,735
Fixed Cost	459,190	519,123	567,143	570,000	570,000
Capital Outlay	-	195,000	155,000	200,000	200,000
Gross City Cost	916,621	1,211,776	1,209,532	1,282,735	1,282,735
Revenue	1,868,410	1,161,400	1,447,290	904,433	904,433
Net City cost	(951,789)	50,376	(237,758)	378,302	378,302
Budgeted Positions	0	0	0	0	0

SUMMARY OF CHANGES: Accounts that changed by more than 10% are Bulk Water Sales (-94%), Sale of Water Meters (406%), Water Tap Fees (1277%), Payment In Lieu of Water Shares (700%), Water Testing (167%) and SWSP Assessment (50%). Overall, the revenue for this department decreased 22% and expenditures increased 6%. Capital Projects for this department include: Non-potable Water Pump ($25,000), Raw Water Tank Painting ($100,000), 3 VFD's at Tank Farm ($60,000) and 1 VFD at WTP ($15,000).

OBJECTIVES: To assure that the water treatment process is uninterrupted.

PERFORMANCE MEASURES

	2014 Actual	2015 Estimated	2016 Projected
Efficiency Measures/Gallons (million) Treated Water	444	437	433
Cost per million gallon treated water	$ 2,064	$ 2,768	$ 2,962
Per Capita Cost (city support)	$ (125.04)	$ (30.87)	$ 48.61

Finance Recommendation: Approve as requested.

Council Action: Approved as requested.

REVENUE DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
35200	Bulk Water Sales	1,061,834	977,400	1,028,000	54,000	54,000
35230	Sale of Water Meters	15,502	15,000	16,273	75,942	75,942
35255	Pipeline Lease	24,781	24,000	35,276	24,000	24,000
35240	Water Tap Fees	23,000	20,000	62,741	275,491	275,491
35250	Hudson Water O&M Reimbursement	85,493	75,000	75,000	75,000	75,000
35260	Payment in Lieu of Water Shares	657,800	50,000	230,000	400,000	400,000
	Revenue Water Plant	**1,868,410**	**1,161,400**	**1,447,290**	**904,433**	**904,433**

REVENUE SUMMARY

Charges for Services	1,210,610	1,111,400	1,217,290	504,433	504,433
Other	657,800	50,000	230,000	400,000	400,000
Total Revenues	**1,868,410**	**1,161,400**	**1,447,290**	**904,433**	**904,433**

BUDGET DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
53320	Utilities	76,511	95,000	84,486	100,000	100,000
53100	Engineering Services	12,155	20,000	20,000	20,000	20,000
53160	Plans & Studies	-	9,185	9,185	10,000	10,000
53050	OMI Operations	265,998	281,318	281,318	287,135	287,135
53240	Repairs/Maintenance	102,605	32,000	32,000	35,200	35,200
53350	Water Testing	161	150	400	400	400
53250	R&M Facility Maintenance	-	60,000	60,000	60,000	60,000
	Total Purchased Services	**457,430**	**497,653**	**487,389**	**512,735**	**512,735**
55170	Depreciation Expense	395,987	419,123	419,123	420,000	420,000
55430	SWSP Assessment	63,204	100,000	148,020	150,000	150,000
	Total Fixed Costs	**459,190**	**519,123**	**567,143**	**570,000**	**570,000**
57500	Capital Projects	-	-	-	-	-
57500	Non-Potable Water Pump				25,000	25,000
57500	Influent Pump		30,000	30,000		
57500	Raw Water Pump 1 VFD Repl.		25,000	25,000		
57500	Raw Water Tank Painting		100,000	100,000	100,000	100,000
57500	Filter Replacement Set-A-Side		40,000	-	-	-
57500	Replace 3 VFDs at Tank Farm				60,000	60,000
57500	Replace 1 75 HP VFD at WTP				15,000	15,000
	Total Capital Outlay	**-**	**195,000**	**155,000**	**200,000**	**200,000**
	TOTAL	**916,621**	**1,211,776**	**1,209,532**	**1,282,735**	**1,282,735**

BUDGET SUMMARY

Purchased Services	457,430	497,653	487,389	512,735	512,735
Fixed Costs	459,190	519,123	567,143	570,000	570,000
Capital Outlay	-	195,000	155,000	200,000	200,000
Gross City Cost	**916,621**	**1,211,776**	**1,209,532**	**1,282,735**	**1,282,735**

Budget Unit Summary

AGENCY/DEPARTMENT NAME: Utility-Sewer Line Repair

BUDGET TITLE & NUMBER: 40-530

DEPARTMENT DESCRIPTION: Maintenance of the sewer lines that serve the City.

Resources	Actual Last Year	Budgeted Current Year	Projected Current Year	Requested Next Year	Final Next Year
Personnel Services	196,574	221,029	221,029	197,143	189,385
Supplies	5,331	9,500	9,500	9,500	9,500
Purchased Services	27,142	25,325	25,325	25,475	25,475
Fixed Cost	150,433	150,394	150,394	170,500	170,500
Capital Outlay	-	749,537	849,537	90,000	90,000
Gross City Cost	379,479	1,155,785	1,255,785	492,618	484,860
Net City Cost	379,479	1,155,785	1,255,785	492,618	484,860
Budgeted Positions	3.5	3.5	3.5	3.25	3.25

SUMMARY OF CHANGES: Sewer Lines moved .25 FTE of a Senior Maintenance Worker to Streets and .25 FTE to Water Lines, and moved .25 FTE of a Maintenance Worker from Water Lines. The accounts that have changed by more than 10% are: Health Insurance (-54%), Dental Insurance (-38%), Vision Insurance (-35%), LTD Insurance (-22%), Staff Development (-25%), Travel & Meetings (60%), Depreciation Expense (13%) and Capital Projects (-88%). Overall the expenses of this department decreased 58%. The only requested capital project is the lease/purchase of a sewer vac truck for $90,000.

OBJECTIVES: To upgrade our system and minimize back-ups by having a strong maintenance program to provide citizens peace of mind and assurance that their investment in the City's sewer system is working properly.

PERFORMANCE MEASURES

	2014 Actual	2015 Estimated	2016 Projected
Efficiency Measures/Feet of Sewer lines	237,600	238,600	238,600
Cost Per Foot to Maintain	$ 2	$ 5	$ 2
Per Capita Cost (city support)	$ 49.85	$ 163.07	$ 62.30

Finance Recommendation: Approve as requested.

Council Action: Approved as requested with changes to health, dental and vision insurance rates.

BUDGET DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
51100	Salaries & Wages	144,963	154,066	154,066	145,220	145,220
51105	Overtime	3,921	6,000	6,000	6,000	6,000
51110	FICA	8,332	9,924	9,924	9,377	9,377
51115	Medicare	1,948	2,320	2,320	2,193	2,193
51255	Retirement	5,634	6,071	6,071	5,718	5,718
51210	Unemployment Insurance	436	485	485	460	460
51220	Health Insurance Expense	28,156	38,005	38,005	25,202	17,634
51230	Dental Insurance Expense	2,126	2,831	2,831	1,918	1,742
51240	Vision Insurance Expense	386	471	471	321	307
51250	Life & AD&D Insurance Exp	245	330	330	326	326
51285	LTD Insurance Expense	427	526	526	408	408
	Total Personnel	**196,574**	**221,029**	**221,029**	**197,143**	**189,385**
52010	General Supplies	3,742	4,000	4,000	4,000	4,000
53310	Uniforms	-	500	500	500	500
53105	Equipment <$5000	1,588	5,000	5,000	5,000	5,000
	Total Supplies	**5,331**	**9,500**	**9,500**	**9,500**	**9,500**
53290	Telephone	75	75	75	75	75
53300	Travel & Meetings	5	250	250	400	400
53160	Plans & Studies	-	-	-	500	500
52080	Fuel & Oil	6,671	8,000	8,000	8,000	8,000
53240	Repair & Maintenance- Equip	19,752	15,000	15,000	15,000	15,000
53280	Staff Development	639	2,000	2,000	1,500	1,500
	Total Purchased Services	**27,142**	**25,325**	**25,325**	**25,475**	**25,475**
55170	Depreciation Expense	149,489	149,394	149,394	169,500	169,500
55350	Misc Expenses	944	1,000	1,000	1,000	1,000
	Total Fixed Costs	**150,433**	**150,394**	**150,394**	**170,500**	**170,500**
57500	Capital Projects	-	-	-	-	-
57500	Sewer Vac Truck Lease/Purchase				90,000	90,000
57500	Line Repl-Harrison from 52 to 9th		350,000	194,148		
57500	Engineering for Harrison Repl		40,000	40,000		
57500	Line Repl-Hoover Alley from 6th to 11th		214,000	214,000		
57500	Line Ext. - 14th St.		145,537	401,389		
	Total Capital Outlay	**-**	**749,537**	**849,537**	**90,000**	**90,000**
	TOTAL	**379,479**	**1,155,785**	**1,255,785**	**492,618**	**484,860**

BUDGET SUMMARY

Personnel	196,574	221,029	221,029	197,143	189,385
Supplies	5,331	9,500	9,500	9,500	9,500
Purchased Services	27,142	25,325	25,325	25,475	25,475
Fixed Costs	150,433	150,394	150,394	170,500	170,500
Capital Outlay	-	749,537	849,537	90,000	90,000
Gross City Cost	**379,479**	**1,155,785**	**1,255,785**	**492,618**	**484,860**

Budget Unit Summary

AGENCY/DEPARTMENT NAME: Utility-Sewer Treatment

BUDGET TITLE & NUMBER: 40-540

DEPARTMENT DESCRIPTION: Maintenance of the sewer treatment system, including the lift stations, that serves the City.

Resources	Actual Last Year	Budgeted Current Year	Projected Current Year	Requested Next Year	Final Next Year
Purchased Services	664,820	738,471	735,032	910,378	910,378
Fixed Cost	182,393	179,316	179,316	179,316	179,316
Capital Outlay	-	280,000	130,000	200,000	200,000
Gross City Cost	847,213	1,197,787	1,044,348	1,289,694	1,289,694
Revenue	1,279,382	1,259,910	1,275,181	1,420,051	1,420,051
Net City Cost	(432,169)	(62,123)	(230,833)	(130,357)	(130,357)
Budgeted Positions	0	0	0	0	0

SUMMARY OF CHANGES: The following accounts changed by more than 10%: Sewer Tap Fees (1215%), Repairs & Maintenance-Equip (260%) and Capital Projects)-29%). The revenue for this department increased 13% and the expenses increased 8%. Capital Projects requested include: Headworks Instrumentation ($25,000) and 2 Samplers ($25,000).

OBJECTIVES: Assure that the sewer treatment process is uninterrupted.

PERFORMANCE MEASURES

	2014 Actual	2015 Estimated	2016 Projected
Efficiency Measures/ Gallons (Million) Sewage Treated	474	481	492
Cost Per Million Gallon Sewage Treated	$ 1,787	$ 2,171	$ 2,621
Per Capita Cost (City Support)	$ (56.77)	$ (29.97)	$ (16.75)

Finance Recommendation: Approve as requested.

Council Action: Approved as requested.

REVENUE DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
35530	Sewer User Revenues	1,264,371	1,249,910	1,249,910	1,288,511	1,288,511
35400	Sewer Tap Fees	15,011	10,000	25,271	131,540	131,540
	Revenue Sewer	**1,279,382**	**1,259,910**	**1,275,181**	**1,420,051**	**1,420,051**

REVENUE SUMMARY

Charges for Services	1,279,382	1,259,910	1,275,181	1,420,051	1,420,051
Total Revenues	**1,279,382**	**1,259,910**	**1,275,181**	**1,420,051**	**1,420,051**

BUDGET DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
53110	Fees/Permits/Licenses	11,491	15,000	11,561	15,000	15,000
53320	Utilities	114,195	115,000	115,000	120,000	120,000
53160	Plans & Studies	-	10,000	10,000	10,000	10,000
53050	OMI Operations	454,143	527,471	527,471	538,378	538,378
53240	Repairs/Maintenance	84,303	60,000	60,000	216,000	216,000
53250	R&M Facility Maintenance	-	10,000	10,000	10,000	10,000
53290	Telephone	689	1,000	1,000	1,000	1,000
	Total Purchased Services	**664,820**	**738,471**	**735,032**	**910,378**	**910,378**
55170	Depreciation Expense	182,393	179,316	179,316	179,316	179,316
	Total Fixed Costs	**182,393**	**179,316**	**179,316**	**179,316**	**179,316**
57500	Capital Outlay	-	-	-	-	-
57500	Centrifuge Backdrive		30,000	30,000	-	-
57500	Headworks Instrumentation				25,000	25,000
57500	Replace 2 Samplers				25,000	25,000
57500	Replace/Rebuild Centrifuge		50,000	50,000	-	-
57500	N. Lift St. Pump 1		25,000	25,000		
57500	RAS Pump VFD Repl		25,000	25,000		
57500	WWTP Pre-Design		150,000	-	150,000	150,000
	Total Capital Outlay	**-**	**280,000**	**130,000**	**200,000**	**200,000**
	TOTAL	**847,213**	**1,197,787**	**1,044,348**	**1,289,694**	**1,289,694**

BUDGET SUMMARY

Purchased Services	664,820	738,471	735,032	910,378	910,378
Fixed Costs	182,393	179,316	179,316	179,316	179,316
Capital Outlay	-	280,000	130,000	200,000	200,000
Gross City Cost	**847,213**	**1,197,787**	**1,044,348**	**1,289,694**	**1,289,694**

Budget Unit Summary

AGENCY/DEPARTMENT NAME: Utility - Utility Billing

BUDGET TITLE & NUMBER: 40-550

DEPARTMENT DESCRIPTION: The Utility Billing Department handles all matters of utility billing including maintaining the customer accounts database, managing collecting monthly water meter readings, reporting monthly readings to the water engineers for state reporting, generating monthly bills, generating monthly shutoff notices, managing monthly shutoff day, answering customer questions, and taking credit/debit card payments over the phone.

Resources	Actual Last Year	Budgeted Current Year	Projected Current Year	Requested Next Year	Final Next Year
Personnel Services	17,484	50,484	50,484	39,693	39,719
Supplies	862	2,100	2,100	3,000	3,000
Purchased Services	55,591	61,700	58,800	64,800	64,800
Fixed Cost	2,173	-	2,173	2,173	2,173
Gross City Cost	76,110	114,284	113,557	109,666	109,692
Revenue	2,454,711	2,459,571	2,391,712	2,425,132	2,425,132
Net City Cost	(2,378,602)	(2,345,287)	(2,278,155)	(2,315,466)	(2,315,440)
Budgeted Positions	0.3	0.9	0.9	0.9	0.9

SUMMARY OF CHANGES: The accounts that changed by more than 10% are: Coin Op Sales (20%), Lease Water (-97%), Health Insurance (-58%), Dental Insurance (-55%), Vision Insurance (-46%), LTD Insurance (-23%), Office Supplies (900%) Postage (100%) and Depreciation Expense (100%). The revenue for this department decreased 1% and the expenses decreased 4%.

OBJECTIVES: To try to persuade customers to use PSN more to decrease time spent taking payments over the phone in our office and the number of bills printed and mailed out through BillFlash. To try to decrease the number of shutoff notices mailed and the number of water turn-offs performed.

PERFORMANCE MEASURES

	2014 Actual	2015 Estimated	2016 Projected
Efficiency Measures:			
Number of Accounts	2,373	2,383	2,393
Total Bills Mailed	29,984	29,324	29,160
Avg Shut Off Notices Mailed Per Month	465	550	545
Avg Shut-offs Done Per Month	86	98	98
UB Direct Bill Pmt ACH Trans Processed	474	0	0
Per Utility Customer Cost	$ 32.07	$ 47.65	$ 45.84
Per Capita Cost (City Support)	$ (312.48)	$ (295.83)	$ (297.50)

Finance Recommendation: Approve as requested.

Council Action: Approved as requested with health, dental and vision insurance rate changes.

REVENUE DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
35500	Water Sales To Customer	2,128,573	2,174,281	2,174,281	2,231,286	2,231,286
35510	Water (Turn On & Reading Fees)	11,368	10,000	10,000	10,000	10,000
35520	Water Surcharges	14,113	15,000	15,000	15,000	15,000
35220	Coin Op Sales	9,045	7,500	9,441	9,000	9,000
35270	Water Augmentation Fee	65,556	76,395	76,395	78,573	78,573
35265	Lease Water	160,500	100,000	30,200	2,700	2,700
35275	Capital Improvement Fee	65,556	76,395	76,395	78,573	78,573
	Revenue Water	**2,454,711**	**2,459,571**	**2,391,712**	**2,425,132**	**2,425,132**

REVENUE SUMMARY

Charges for Services	2,294,211	2,359,571	2,361,512	2,422,432	2,422,432
Other	160,500	100,000	30,200	2,700	2,700
Total Revenues	**2,454,711**	**2,459,571**	**2,391,712**	**2,425,132**	**2,425,132**

BUDGET DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
51100	Salaries & Wages	14,406	32,509	32,509	30,119	30,119
51110	FICA	861	2,016	2,016	1,867	1,867
51115	Medicare	201	471	471	437	437
51255	VALIC Retirement 3.0	576	1,300	1,300	1,205	1,205
51210	Unemployment Insurance	42	98	98	91	91
51220	Health Insurance Expense	1,220	12,891	12,891	5,307	5,376
51230	Dental Insurance Expense	80	867	867	426	387
51240	Vision Insurance Expense	17	142	142	80	76
51250	Life & AD&D Insurance Exp	31	73	73	71	71
51285	LTD Insurance Expense	50	117	117	90	90
	Total Personnel	**17,484**	**50,484**	**50,484**	**39,693**	**39,719**
52010	General Supplies	862	1,000	1,000	1,000	1,000
52020	Office Supplies	-	100	100	1,000	1,000
53105	Equipment <$5000	-	1,000	1,000	1,000	1,000
	Total Supplies	**862**	**2,100**	**2,100**	**3,000**	**3,000**
53060	Services	30,899	30,000	31,800	33,000	33,000
53030	Bank Charges	23,512	25,000	23,000	25,000	25,000
53110	Fees/Permits/Licenses	22	500	-	500	500
53290	Telephone	237	600	400	600	600
53180	Postage	116	100	100	200	200
53240	Repair & Maintenance- Equip	-	1,000	1,000	1,000	1,000
55160	Weld County Tax Collection Fee	805	2,500	500	2,500	2,500
55350	Misc Expenditures	-	1,000	1,000	1,000	1,000
53300	Travel/Meetings	-	1,000	1,000	1,000	1,000
	Total Purchased Services	**55,591**	**61,700**	**58,800**	**64,800**	**64,800**
55170	Depreciation Expense	2,173	-	2,173	2,173	2,173
	Total Fixed Costs	**2,173**	**-**	**2,173**	**2,173**	**2,173**
	TOTAL	**76,110**	**114,284**	**113,557**	**109,666**	**109,692**

BUDGET SUMMARY

Personnel	17,484	50,484	50,484	39,693	39,719
Supplies	862	2,100	2,100	3,000	3,000
Purchased Services	55,591	61,700	58,800	64,800	64,800
Fixed Costs	2,173	-	2,173	2,173	2,173
Gross City Cost	**76,110**	**114,284**	**113,557**	**109,666**	**109,692**

Budget Unit Summary

AGENCY/DEPARTMENT NAME: Utility - Water Storage

BUDGET TITLE & NUMBER: 40-560

DEPARTMENT DESCRIPTION: This department was created to account for the revenus and expenses generated by water storage facilities. The water storage facility currently operated by the City is used to store water for augmentation of the South Platte River.

Resources	Actual Last Year	Budgeted Current Year	Projected Current Year	Requested Next Year	Final Next Year
Purchased Services	2,150	154,748	106,496	128,338	128,338
Fixed Cost	-	807,723	717,723	720,000	720,000
Gross City Cost	2,150	962,471	824,219	848,338	848,338
Net City Cost	2,150	962,471	824,219	848,338	848,338
Budgeted Positions	0	0	0	0	0

SUMMARY OF CHANGES: The accounts that changed by more than 10% are Engineering Service (-50%), Utilities-Electrical (33%), Depreciation Expense (13%) and Leases & Rentals (-38%). The expenses for this department decreased by 12%.

OBJECTIVES: Track the revenues and expenses generated by operating a water storage facility.

PERFORMANCE MEASURES

	2014 Actual	2015 Estimated	2016 Projected
Efficiency Measures:			
Per Capita Cost (City Support)	$ 0.28	$ 107.03	$ 109.00

Finance Recommendation: Approve as requested.

Council Action: Approved as requested.

BUDGET DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
53050	Contractual Services-OMI	-	52,748	52,748	53,838	53,838
53060	Contractual Services	125	-	248	500	500
53100	Engineering Services	-	60,000	10,000	30,000	30,000
53120	Legal Fees	2,025	10,000	10,000	10,000	10,000
53210	Professional Services	-	10,000	10,000	10,000	10,000
53240	Repairs & Maintenance-Equip.	-	16,000	16,000	16,000	16,000
53320	Utilities - Electrical	-	6,000	7,500	8,000	8,000
	Total Purchased Services	**2,150**	**154,748**	**106,496**	**128,338**	**128,338**
55170	Depreciation Expense	-	17,723	17,723	20,000	20,000
55307	Leases & Rentals Water Storage	-	240,000	150,000	150,000	150,000
55308	Water Lease	-	550,000	550,000	550,000	550,000
	Total Fixed Costs	**-**	**807,723**	**717,723**	**720,000**	**720,000**
	TOTAL	**2,150**	**962,471**	**824,219**	**848,338**	**848,338**

BUDGET SUMMARY

Purchased Services	2,150	154,748	106,496	128,338	128,338
Fixed Costs	-	807,723	717,723	720,000	720,000
Gross City Cost	**2,150**	**962,471**	**824,219**	**848,338**	**848,338**

Budget Unit Summary

AGENCY/DEPARTMENT NAME: Utility - Utility Debt & Misc.

BUDGET TITLE & NUMBER: 40-590, 40-800, 40-810, 40-820

DEPARTMENT DESCRIPTION: Controls the debt portion of the utility function in water purchase, sewer expansion, and development in the Utility Fund.

Resources	Actual Last Year	Budgeted Current Year	Projected Current Year	Requested Next Year	Final Next Year
Personnel Services	(2,793)	12,113	(3,259)	8,955	8,955
Purchased Services	771,666	99,000	11,297	9,500	9,500
Fixed Cost	1,544,715	1,023,279	1,023,279	879,512	879,512
Capital Outlay	-	2,822,200	2,722,200	25,000	25,000
Gross City Cost	2,313,588	3,956,592	3,753,517	922,967	922,967
Transfers In	427,209	488,788	488,788	475,511	475,511
Revenue	172,199	2,849,502	2,870,502	7,000	7,000
Net City Cost	1,714,180	618,302	394,227	440,456	440,456
Budgeted Positions	0	0	0	0	0

SUMMARY OF CHANGES: The following accounts changed by more than 10%: State/Federal Grants (-100%), Contributed Capital (-100%), Worker's Comp Insurance (-26%), Dues & Subscriptions (25%), Engineering (-100%), Legal Fees (-100%), Plans & Studies (100%), Repairs & Maintenance-Equip (-100%), Insurance Deductible (100%), Misc Expenses (100%), Water Delivery Charges (12%), Capital Projects (-99%), Bank of CO Loan Interest (100%), 1996 Water Loan Interest (-100%), 1997 Water Loan Interest (-100%) and 2000 Revenue Antic Warrant Interest (-14%). Overall, the revenue for this department decreased 86% and the expenses decreased 77%.

OBJECTIVES: To oversee the debt payments to ensure that they are paid in a timely manner.

PERFORMANCE MEASURES

	2014 Actual	2015 Estimated	2016 Projected
Efficiency Measures			
Per Capita Cost (City Support)	$ 225.19	$ 51.19	$ 56.59

Finance Recommendation: Approve as requested.

Council Action: Approve as requested with changes to the reserves from changes made in other departments.

REVENUE DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
31610	Interest Earned	1,910	2,000	22,000	2,000	2,000
39200	Transfer from Water Sales Tax Fund	427,209	488,788	488,788	475,511	475,511
39100	State/Federal Grants	425,500	1,142,502	1,142,502	-	-
38100	Contributed Capital	243,542	1,700,000	1,700,000	-	-
31620	Disp of Assets	(507,420)	-	-	-	-
39000	Misc Revenue	8,667	5,000	6,000	5,000	5,000
39300	Emergency Reserve	461,088	743,103	523,073	985,658	985,658
39335	Fulton Return Project Reserve	350,000	200,000	200,000	-	-
39395	Debt Service Reserve	1,246,722	1,409,932	1,246,447	729,136	729,136
39360	Water Assessment Reserve	341,706	415,706	157,587	(0)	(0)
39350	Sewer Plant Investment Fee Reserve	26,524	36,524	41,535	66,806	66,806
39405	Unassigned Sewer Plant Reserve	300,000	375,000	375,000	375,000	375,000
39410	Water Plant Investment Fee Reserve	-	20,000	23,000	85,741	85,741
39355	Capital Repairs Reserve	295,902	369,902	361,458	437,853	437,853
39366	Water Storage Reserve	150,000	175,000	175,000	200,000	200,000
39370	Pay-in-lieu Water Shares Reserve	714,740	1,269,140	1,372,540	1,400,340	1,400,340
39365	Filter Replacement Reserve	120,000	160,000	160,000	200,000	200,000
39375	Water & Sewer Line Replacement Reserve	925,000	325,000	1,075,000	-	-
39376	Water Main Expansion & Oversizing	450,000	600,000	600,000	600,000	600,000
39390	Repair/Replace Equipment Reserve	500,000	600,000	600,000	495,000	495,000
39380	Well Improvement Reserve	70,000	80,000	80,000	47,077	47,077
39385	Filtration Study Reserve	70,000	80,000	80,000	90,000	90,000
39386	Lift Station Expansion Reserve	400,000	500,000	500,000	-	-
39400	New Centrifuge Reserve	-	50,000	50,000	100,000	100,000
39399	Unappropriated Reserve	(4,262,483)	(4,621,195)	(4,490,262)	(4,065,338)	(4,065,338)
	Revenue Misc	**2,758,607**	**6,126,402**	**6,489,668**	**2,229,783**	**2,229,783**

REVENUE SUMMARY

Intergovernmental	425,500	1,142,502	1,142,502	-	-
Interest Income	1,910	2,000	22,000	2,000	2,000
Internal Transfers	427,209	488,788	488,788	475,511	475,511
Other	(255,211)	1,705,000	1,706,000	5,000	5,000
Beginning Reserves	2,159,199	2,788,112	3,130,378	1,747,272	1,747,272
Total Revenues	**2,758,607**	**6,126,402**	**6,489,668**	**2,229,783**	**2,229,783**

BUDGET DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
51100	Salaries & Wages	(14,278)	-	(13,767)	-	-
51110	FICA	854	-	(854)	-	-
51115	Medicare	200	-	(200)	-	-
51255	VALIC Retirement 3.0	551	-	(551)	-	-
51120	Workers Compensation Insurance	9,881	12,113	12,113	8,955	8,955
	Total Personnel	**(2,793)**	**12,113**	**(3,259)**	**8,955**	**8,955**
53050	Contractual Operations/Management	60,552	-	-	-	-
53060	Contractual Services	3,059	5,000	2,000	5,000	5,000
53080	Dues & Subscriptions	1,406	2,000	1,842	2,500	2,500
53100	Engineering Services	53,680	20,000	-	-	-
53120	Legal Fees	21,863	10,000	-	-	-
53160	Raw Water Plans & Studies	134,914	50,000	7,455	-	-
53220	Public Notices	-	1,000	-	1,000	1,000
53210	Professional Services	-	1,000	-	1,000	1,000
53240	Repairs & Maintenance - Equipment	7,271	10,000	-	-	-
53250	R&M Facility Maintenance	484,740	-	-	-	-
53320	Utilities - Electrical	4,181	-	-	-	-
	Total Purchased Services	**771,666**	**99,000**	**11,297**	**9,500**	**9,500**
55260	Insurance - CIRSA	67,645	64,862	64,862	62,027	62,027
58025	Bank of Colorado Loan - Principal	-	-	-	482,660	482,660
58070	CWCB Water Loan - Principal	-	-	-	110,720	110,720
58080	Water Treatment Plant Exp - Principal	-	-	-	115,000	115,000
58090	Windy Gap - Principal	-	-	-	115,000	115,000
58125	Bank of Colorado Loan - Interest	-	-	-	263,777	263,777
58140	USDA Big Water 5.5M - Interest	222,287	218,479	218,479	-	-
58150	USDA Big Water 6M - Interest	237,834	232,240	232,240	-	-
58170	CWCB Water Loan - Interest	54,296	52,168	52,168	49,997	49,997
58180	Water Treatment Plant Exp - Interest	44,196	39,420	39,420	33,920	33,920
58190	Windy Gap Water - Interest	69,001	65,306	65,306	60,907	60,907
55475	Windy Gap Delivery	87,146	170,000	170,000	190,000	190,000
55470	Water Assessment	99,326	180,804	180,804	198,884	198,884
55280	CIRSA Insurance Claims	4,917	-	-	10,000	10,000
55307	Leases & Rentals Water Storage	121,157	-	-	-	-
55308	Water Lease	529,268	-	-	-	-
55350	Miscellaneous Expenditures	7,643	-	-	10,000	10,000
	Total Fixed Costs	**1,544,715**	**1,023,279**	**1,023,279**	**879,512**	**879,512**
57500	Capital Projects	-	-	-	-	-
57500	South Lift Station Replacement		920,000	820,000		
57500	8 Units of CBT		202,200	202,200		
57500	Fulton Augmentation Project		1,700,000	1,700,000		
57500	N. Lift Station PLC Upgrade				25,000	25,000
	Total Capital Outlay	**-**	**2,822,200**	**2,722,200**	**25,000**	**25,000**
59010	Debt Service Reserve	1,246,447	1,401,674	729,136	1,478,377	1,478,377
59020	Emergency Reserve	523,073	837,091	985,658	592,682	592,199

BUDGET DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
59035	New Centrifuge Reserve	50,000	100,000	100,000	150,000	150,000
59080	Sewer Plant Investment Fee Reserve	41,535	46,524	66,806	48,346	48,346
59065	Unassigned Sewer Plant Reserve	375,000	225,000	375,000	450,000	450,000
59095	Water Plant Investment Fee Reserve	23,000	40,000	85,741	361,232	361,232
59081	Filtration Study	80,000	90,000	90,000	100,000	100,000
59085	Fulton Return Project Reserve	200,000	200,000	-	-	-
59100	Capital Repairs Reserve	361,458	446,297	437,853	516,426	516,426
59110	Filter Replacement Reserve	160,000	200,000	200,000	240,000	240,000
59115	Pay-in-lieu Water Shares Reserve	1,372,540	1,116,940	1,400,340	1,800,340	1,800,340
59120	Repair/Replace Equipment Reserve	600,000	600,000	495,000	355,000	355,000
59140	Water Assessment Reserve	157,587	492,101	(0)	650	650
59145	Raw Water Storage Reserve	175,000	200,000	200,000	225,000	225,000
59150	Water & Sewer Line Reserve	1,075,000	-	-	150,000	150,000
59151	Water Main Expansion & Over sizing	600,000	600,000	600,000	750,000	750,000
59155	Well Improvement Reserve	80,000	-	47,077	-	-
59160	Lift Station Expansion Reserve	500,000	-	-	100,000	100,000
59040	Fund Balance Reserves	(4,490,262)	(5,870,643)	(4,065,338)	(6,265,477)	(6,260,158)
	Total Reserves	**3,130,378**	**724,984**	**1,747,272**	**1,052,576**	**1,057,412**
	TOTAL	**5,443,966**	**4,681,576**	**5,500,789**	**1,975,543**	**1,980,379**

BUDGET SUMMARY

Personnel	(2,793)	12,113	(3,259)	8,955	8,955
Purchased Services	771,666	99,000	11,297	9,500	9,500
Fixed Costs	1,544,715	1,023,279	1,023,279	879,512	879,512
Capital Outlay	-	2,822,200	2,722,200	25,000	25,000
Reserves	3,130,378	724,984	1,747,272	1,052,576	1,057,412
Gross City Cost	**5,443,966**	**4,681,576**	**5,500,789**	**1,975,543**	**1,980,379**

Budget Unit Summary

AGENCY/DEPARTMENT NAME: STORM WATER DRAINAGE FACILITY FUND

BUDGET TITLE & NUMBER: 45 - 320

DEPARTMENT DESCRIPTION: To maintain the storm drainage system of the City.

Resources	Actual Last Year	Budgeted Current Year	Projected Current Year	Requested Next Year	Final Next Year
Personnel Services	13,827	15,837	15,837	16,256	16,090
Supplies	1,015	4,500	4,500	4,500	4,500
Purchased Services	12,904	13,000	13,000	12,000	12,000
Fixed Cost	1,106	-	1,106	1,106	1,106
Capital Outlay	-	833,221	652,838	-	-
Gross City Cost	28,852	866,558	687,281	33,862	33,696
Transfers-in	-	-	206,826	-	-
Revenue	139,691	532,840	112,278	160,175	160,175
Net City Cost	(110,839)	333,718	368,177	(126,313)	(126,479)
Budgeted Positions	0.25	0.25	0.25	0.25	0.25

SUMMARY OF CHANGES: Accounts that have changed by more than 10% are: State/Federal Grants (-100%), Storm Drain Infrastructure (-65%), Storm Water Drainage Fees (90%), Health Insurance (-16%), LTD Insurance (-13%), Plans & Studies (-17%), Depreciation (100%) and Capital Projects (-100%). Overall, the revenue for this fund has decreased 70% and the expenses have decreased 96%. The projected fund balance has increased by 158.24%. This is due to no capital projects being planned in 2016.

OBJECTIVES: To upgrade the underground piping to avoid flooding and loss to residents.

PERFORMANCE MEASURES

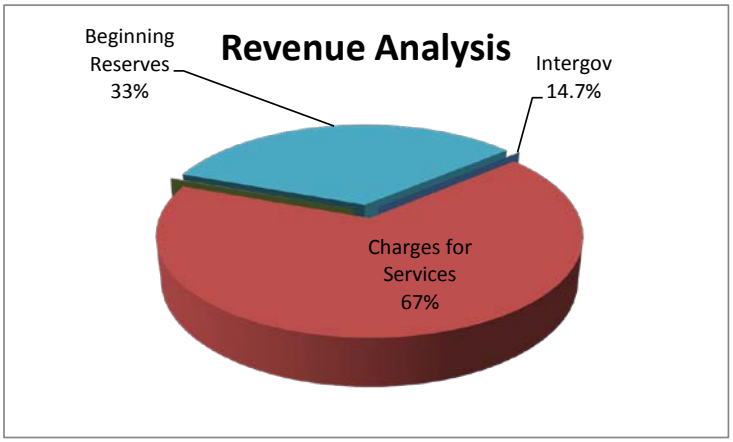
	2014 Actual	2015 Estimated	2016 Projected
Efficiency Measures			
Efficiency Measure/Feet of Storm Sewer Lines	2,500	2,500	2,500
Cost Per Foot To Maintain	$ (44.34)	$ 147.27	(50.59)

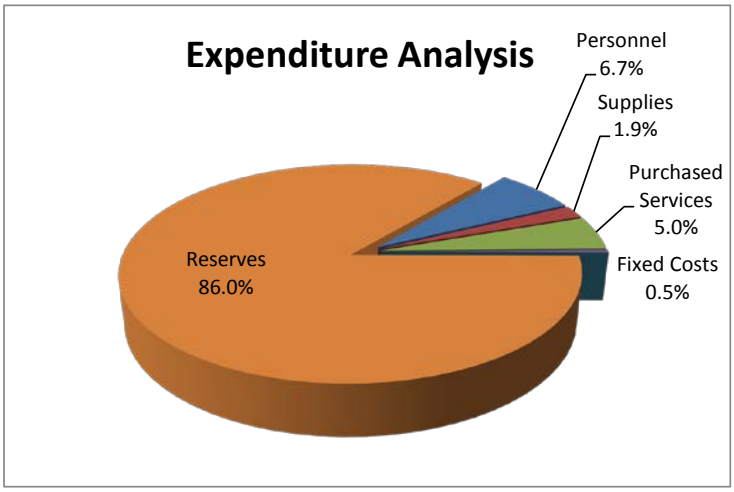
Finance Recommendation: Approve as requested.

Council Action: Approved as requested with changes to health, dental and vision insurance rates.

BUDGET SUMMARY

Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
REVENUE SUMMARY					
Intergovernmental	-	366,610	-	-	-
Charges for Services	139,479	166,080	112,128	160,025	160,025
Interest Income	212	150	150	150	150
Internal Transfers	-	-	206,826	-	-
Beginning Reserves	337,267	490,561	448,106	79,929	79,929
TOTAL REVENUES	**476,958**	**1,023,401**	**767,210**	**240,104**	**240,104**
BUDGET SUMMARY					
Personnel	13,827	15,837	15,837	16,256	16,090
Supplies	1,015	4,500	4,500	4,500	4,500
Purchased Services	12,904	13,000	13,000	12,000	12,000
Fixed Costs	1,106	-	1,106	1,106	1,106
Capital Outlay	-	833,221	652,838	-	-
Reserves	448,106	156,843	79,929	206,242	206,408
Gross City Cost	**476,958**	**1,023,401**	**767,210**	**240,104**	**240,104**





BUDGET DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
35525	Storm Water Write-off	(1)	-	-	-	-
39100	DOLA Grant	-	366,610	-	-	-
33210	Storm Drain Infrastructure	77,203	100,000	46,048	34,560	34,560
35550	Storm Water Fee	62,276	66,080	66,080	125,465	125,465
31610	Interest Earned	212	150	150	150	150
39200	Operating Transfer	-	-	206,826	-	-
39399	Unappropriated Reserves	337,267	490,561	448,106	79,929	79,929
	TOTAL	**476,958**	**1,023,401**	**767,210**	**240,104**	**240,104**

REVENUE SUMMARY

Intergovernmental	-	366,610	-	-	-
Charges for Services	139,479	166,080	112,128	160,025	160,025
Interest Income	212	150	150	150	150
Internal Transfers	-	-	206,826	-	-
Beginning Reserves	337,267	490,561	448,106	79,929	79,929
TOTAL REVENUES	**476,958**	**1,023,401**	**767,210**	**240,104**	**240,104**

BUDGET DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
51100	Salaries & Wages	9,783	10,477	10,477	11,098	11,098
51105	Overtime	114	1,000	1,000	1,000	1,000
51110	FICA	593	712	712	750	750
51115	Medicare	139	167	167	176	176
51210	Unemployment Insurance	29	35	35	37	37
51220	Health Insurance	2,507	2,739	2,739	2,452	2,303
51230	Dental Insurance	142	157	157	171	155
51240	Vision Insurance	28	29	29	30	29
51250	Life & AD&D Insurance	22	24	24	25	25
51255	VALIC Retirement 4.0	435	459	459	484	484
51285	Long Term Disability Insurance	35	38	38	33	33
	Total Personnel	**13,827**	**15,837**	**15,837**	**16,256**	**16,090**
52010	General Supplies	1,015	2,500	2,500	2,500	2,500
53105	Equipment <$5000	-	2,000	2,000	2,000	2,000
	Total Supplies	**1,015**	**4,500**	**4,500**	**4,500**	**4,500**
53160	Plans & Studies	5,789	6,000	6,000	5,000	5,000
53100	Engineering Services	-	5,000	5,000	5,000	5,000
53250	Repairs & Maintenance	7,115	2,000	2,000	2,000	2,000
	Total Purchased Services	**12,904**	**13,000**	**13,000**	**12,000**	**12,000**
55170	Depreciation Expense	1,106	-	1,106	1,106	1,106
	Total Fixed Costs	**1,106**	**-**	**1,106**	**1,106**	**1,106**
57500	Capital Projects	-	-	-	-	-
57500	Repl inlets on 9th		100,000	-		
57500	Repl line out of 14th St.		534,882	510,205		
57500	Factory Circle		198,339	142,633		
	Total Capital Outlay	**-**	**833,221**	**652,838**	**-**	**-**
59040	Fund Balance Reserves	448,106	156,843	79,929	206,242	206,408
	Total Reserves	**448,106**	**156,843**	**79,929**	**206,242**	**206,408**
	TOTAL	**476,958**	**1,023,401**	**767,210**	**240,104**	**240,104**

BUDGET SUMMARY

Personnel	13,827	15,837	15,837	16,256	16,090
Supplies	1,015	4,500	4,500	4,500	4,500
Purchased Services	12,904	13,000	13,000	12,000	12,000
Fixed Costs	1,106	-	1,106	1,106	1,106
Capital Outlay	-	833,221	652,838	-	-
Reserves	448,106	156,843	79,929	206,242	206,408
Gross City Cost	**476,958**	**1,023,401**	**767,210**	**240,104**	**240,104**

Budget Unit Summary

AGENCY/DEPARTMENT NAME: Recreation Center - Operations

BUDGET TITLE & NUMBER: 50-610

DEPARTMENT DESCRIPTION: A recreation facility that offers aquatic programs, fitness programs, youth programs, teen programs and open recreational opportunities for all ages in the community.

Resources	Actual Last Year	Budgeted Current Year	Projected Current Year	Requested Next Year	Final Next Year
Personnel Services	518,502	578,757	579,220	573,536	558,582
Supplies	80,482	71,250	73,698	78,250	78,250
Purchased Services	218,262	221,450	220,005	228,250	228,250
Fixed Cost	395,318	389,957	395,124	382,973	382,973
Capital Outlay	-	29,350	39,594	70,000	40,000
Gross City Cost	1,212,564	1,290,764	1,307,641	1,333,009	1,288,055
Transfers In	-	-	-	381,435	381,435
Revenue	1,343,287	1,434,161	1,405,984	1,380,431	1,391,203
Net City Cost	(130,722)	(143,397)	(98,343)	(428,857)	(484,583)
Budgeted Positions	14.22	14.91	14.91	15.47	15.47

SUMMARY OF CHANGES: The Recreation Center Fund increased FTE by .56. The requested changes are for the following positions: Aquatics Leader (.33), Certified Instructors (.11), Customer Service Representative (.25), Day Life Guard (.91), Personal Trainer (.02), Private Instructors (.01), Program Aid (.09), Rec Attendant I (.18), Score Keeper (.01), Swim Instructor (.01), Water Safety Instructor (.05), Head Life Guard (-.89), Life Guard (-.18), Non-Certified Instructor (-.01), Program Supervisor (-.07), Rec Attendant II (-.17), and Program Leader (-.09). All of these are part-time positions. The accounts that have changed by more than 10% are: Other Grant Income (100%), Consignment Ticket Sales (-100%), 3 Month Pass (-18%), Annual Pass (-15%), Rental Deposits (-71%), Pre-School Program (-29%), Contract Programs (-51%), Special Events (25%), Winterfest Revenue (194%), Pro Shop Revenue (107%), Donations-Private (115%), Donations-Teen Program (80%), Transfer In (100%), Worker's Comp Insurance (-53%), Health Insurance (-38%), Dental Insurance (-19%), Vision Insurance (-17%), LTD Insurance (-14%), Chemicals/Fertilizer (36%), Bank Charges (30%), Dues & Subscriptions (-23%), Equipment<$5000 (12%), Fees/Permits/Licenses (-11%), Utilities-Gas (20%), Utilities-Water & Sewer (-20%), Capital Lease (-100%), Cost of Goods-Pro Shop (15%), County Tax Collection Fee (20%), Programs-Pre-school (-33%), Programs-Winterfest (40%) and Capital Projects (36%). The only capital project planned in 2016 is to repair the stairwell to the waterslide ($40,000). Overall, revenue for this fund has increased 24% and expenses have remained about the same. The projected fund balance has increased 113.37%. This is mainly due to an operating transfer in from the CPR Fund.

OBJECTIVES: To increase online registration by 10% and to increase overall membership by 5%.

PERFORMANCE MEASURES

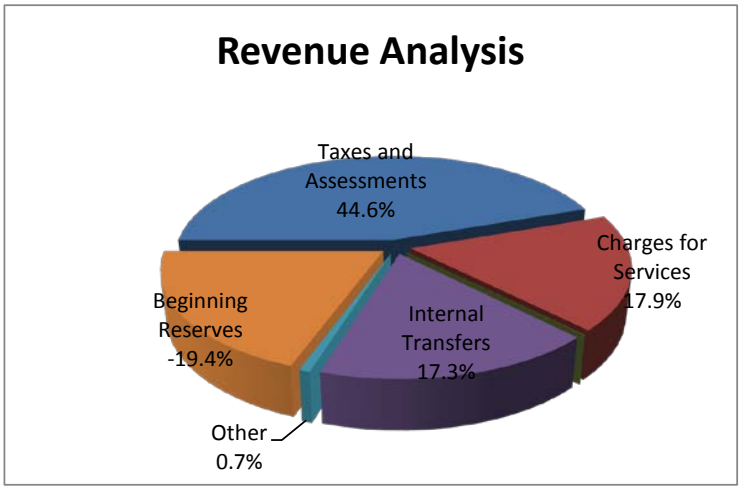
	2014 Actual	2015 Estimated	2016 Projected
Efficiency Measures			
Membership Usage	34,732	36,944	40,500
Daily Drop-In Usage	21,910	25,000	27,500
Cost Per Usage	$ (2)	$ (2)	$ (7)
Per Capita Cost (City Support)	$ (17.17)	$ (12.77)	$ (62.26)

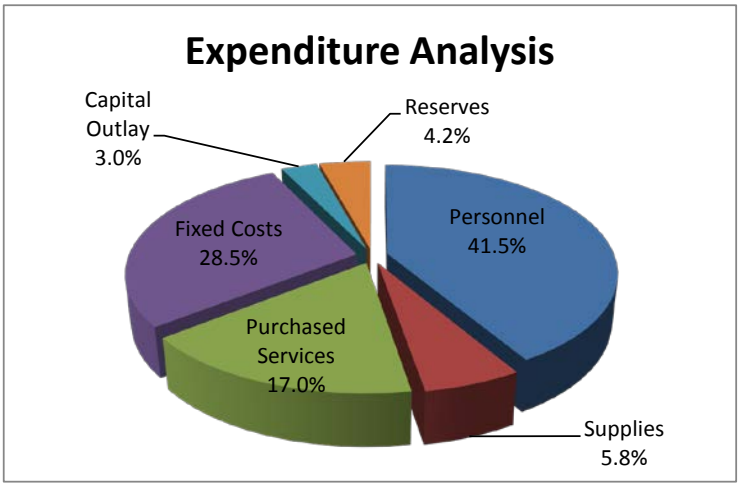
Finance Recommendation: Approve as requested.

Council Action: Approved as requested with changes to property taxes per Weld County, health and dental insurance rates and with reducing the cost of the waterslide stairwell to $40,000.

BUDGET SUMMARY

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
REVENUES						
	Taxes and Assessments	955,964	1,015,761	1,015,761	971,481	982,253
	Charges for Services	367,917	409,400	369,267	393,650	393,650
	Interest Income	15,052	500	500	500	500
	Internal Transfers	-	-	-	381,435	381,435
	Other	4,353	8,500	20,456	14,800	14,800
	Beginning Reserves	(656,510)	(119,145)	(525,788)	(427,445)	(427,445)
	TOTAL REVENUES	**686,777**	**1,315,016**	**880,196**	**1,334,421**	**1,345,193**
BUDGET SUMMARY						
	Personnel	518,502	578,757	579,220	573,536	558,582
	Supplies	80,482	71,250	73,698	78,250	78,250
	Purchased Services	218,262	221,450	220,005	228,250	228,250
	Fixed Costs	395,318	389,957	395,124	382,973	382,973
	Capital Outlay	-	29,350	39,594	70,000	40,000
	Reserves	(525,788)	24,252	(427,445)	1,412	57,138
	Gross City Cost	**686,777**	**1,315,016**	**880,196**	**1,334,421**	**1,345,193**





REVENUE DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
31100	Real Property Taxes-City	952,629	1,015,761	1,015,761	970,481	981,253
39110	Other Grant Income	3,336	-	-	1,000	1,000
	Taxes & Government Funds	**955,964**	**1,015,761**	**1,015,761**	**971,481**	**982,253**
36105	Teen Program Fees	11,659	5,250	14,300	10,000	10,000
36110	Consignment Ticket Sales	-	250	-	-	-
36115	Admissions - Daily	82,124	97,000	93,900	103,000	103,000
36125	Punch Pass	3,187	4,000	3,762	4,100	4,100
36130	3 Month Pass	37,666	45,000	34,035	37,000	37,000
36135	Annual Pass	33,706	40,000	31,377	34,000	34,000
36122	Monthly Pass	53,804	60,000	61,900	63,000	63,000
36145	Rental Center	145	-	385	200	200
36150	Rental Deposits	2,769	14,000	4,000	4,000	4,000
36155	Aquatics	24,006	33,000	26,748	32,000	32,000
36160	Fitness Programs	11,480	10,000	7,650	10,000	10,000
36165	General Programs	424	600	500	600	600
36170	Day Camp Program	33,258	31,500	33,500	34,000	34,000
36171	Pre-School Program	18,384	15,400	8,672	11,000	11,000
36175	Contract Programs	18,797	18,500	9,000	9,000	9,000
36180	Pro-Shop Revenue	3,673	3,000	5,988	6,200	6,200
36180	Silver Sneakers	17,367	20,000	20,000	21,500	21,500
36185	Special Events	2,357	2,000	2,000	2,500	2,500
36190	Vending	6,915	7,000	7,000	7,000	7,000
36100	Brochure Advertising	2,855	1,800	1,800	1,800	1,800
36235	Winter Fest	3,056	850	2,500	2,500	2,500
36195	Baby Sitting	287	250	250	250	250
	Charge For Services	**367,917**	**409,400**	**369,267**	**393,650**	**393,650**
31610	Interest Earned	15,052	500	500	500	500
31620	Disp of Assets	700	1,000	1,790	1,000	1,000
39020	Citywide Donations	3,000	2,000	4,300	4,300	4,300
39040	Donations - Teen Program	438	5,000	11,000	9,000	9,000
31600	Insurance Recoveries	-	-	2,866	-	-
39000	Misc Revenue	215	500	500	500	500
	Other Revenue	**19,405**	**9,000**	**20,956**	**15,300**	**15,300**
39200	Transfer From CPR Sales Tax Fund	-	-	-	381,435	381,435
	Transfers	**-**	**-**	**-**	**381,435**	**381,435**
39390	Tabor Reserve	25,465	40,819	25,465	42,180	42,180
39315	Equipment Reserve	10,000	10,000	10,000	10,000	10,000
39399	Unappropriated Reserves	(691,975)	(169,964)	(561,253)	(479,624)	(479,624)
	Reserves	**(656,510)**	**(119,145)**	**(525,788)**	**(427,445)**	**(427,445)**
	TOTAL	686,777	1,315,016	880,196	1,334,421	1,345,193

REVENUE DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
REVENUE SUMMARY						
	Taxes and Assessments	955,964	1,015,761	1,015,761	971,481	982,253
	Charges for Services	367,917	409,400	369,267	393,650	393,650
	Interest Income	15,052	500	500	500	500
	Internal Transfers	-	-	-	381,435	381,435
	Other	4,353	8,500	20,456	14,800	14,800
	Beginning Reserves	(656,510)	(119,145)	(525,788)	(427,445)	(427,445)
	TOTAL REVENUES	**686,777**	**1,315,016**	**880,196**	**1,334,421**	**1,345,193**

BUDGET DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
51100	Salaries& Wages	410,084	438,542	438,542	457,232	457,232
51105	Overtime	73	-	463	-	-
51110	FICA	25,251	27,190	27,190	28,347	28,347
51115	Medicare	5,905	6,357	6,357	6,630	6,630
51255	VALIC Retirement 4.0	8,202	9,023	9,023	9,294	9,294
51240	Vision Insurance	445	638	638	559	532
51220	Health Insurance	35,103	55,300	55,300	48,925	34,287
51230	Dental Insurance	2,193	3,539	3,539	3,142	2,853
51250	Life & AD&D Ins	408	511	511	541	541
51285	Long Term Disability Ins	656	812	812	698	698
51120	Worker's Comp	28,978	35,524	35,524	16,790	16,790
51210	Unemployment Ins.	1,203	1,321	1,321	1,378	1,378
	Total Personnel	**518,502**	**578,757**	**579,220**	**573,536**	**558,582**
52010	Gen Supplies	20,612	16,500	16,000	16,500	16,500
52020	Office Supplies	2,753	3,200	2,500	3,000	3,000
55150	Pro Shop	1,532	1,300	1,305	1,500	1,500
52030	Janitorial	13,314	13,000	13,000	13,000	13,000
52040	Chemicals	12,388	11,000	13,108	15,000	15,000
53310	Uniforms	1,378	1,250	1,250	1,250	1,250
53105	Equip <$5000	28,506	25,000	26,535	28,000	28,000
	Total Supplies	**80,482**	**71,250**	**73,698**	**78,250**	**78,250**
53060	Services	24,863	30,000	25,500	30,000	30,000
53080	Dues & Subscriptions	905	650	650	500	500
53110	Fees, Permits & Licenses	355	450	400	400	400
53030	Bank Charges	13,014	10,000	13,000	13,000	13,000
53320	Utilities - Electric	66,738	65,000	65,000	68,000	68,000
53330	Utilities - Gas	30,497	25,000	25,000	30,000	30,000
53340	Water & Sewer	15,089	20,000	20,000	16,000	16,000
53290	Telephone Expense	5,262	5,500	5,500	5,500	5,500
53180	Postage	770	1,000	1,105	1,000	1,000
52080	Fuel & Oil	599	1,000	1,000	1,000	1,000
53200	Printing	4,422	5,000	5,000	5,000	5,000
53130	Marketing & Promo	1,045	2,000	2,000	2,000	2,000
53240	Repairs & Maint - Equip	20,735	20,000	20,000	20,000	20,000
53250	Repairs & Maint - Facility	30,529	30,000	30,000	30,000	30,000
53300	Travel & Meetings	192	600	600	600	600
53120	Legal Fees	-	250	250	250	250
53280	Staff Development	3,248	5,000	5,000	5,000	5,000
	Total Purchased Services	**218,262**	**221,450**	**220,005**	**228,250**	**228,250**
55260	Insurance-Cirsa	23,767	22,789	22,806	23,470	23,470
55170	Depreciation Exp	231,434	230,930	230,930	231,435	231,435

BUDGET DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
55160	County Tax Collection	9,538	10,000	10,358	12,000	12,000
58010	Admin. Fees	200	-	-	-	-
55020	Bad Debts	280	-	5,722	500	500
55220	Finance Charges	29	-	30	30	30
58100	Bonds Rec Center Principal	-	-	-	400,000	400,000
58200	Bonds Rec Center In	111,109	104,238	104,238	95,238	95,238
55395	Program-Day Camp	1,937	2,500	2,500	2,500	2,500
55396	Program-preschool	467	1,500	1,000	1,000	1,000
55400	Teen Program	6,131	6,000	6,000	6,000	6,000
55408	Programs - Winter Fest	2,821	2,000	2,000	2,800	2,800
55100	Concessions Exp	5,556	5,000	5,385	5,500	5,500
55350	Misc Expenditures	68	-	-	-	-
55300	Leases & Rentals	2,447	1,000	2,113	1,000	1,000
55050	Capital Lease	222	2,500	2,500	-	-
55060	Cash Over / Short	(688)	-	(1,958)	-	-
55280	Cirsa Ins. Claims	-	1,500	1,500	1,500	1,500
	Total Fixed Charges	**395,318**	**389,957**	**395,124**	**382,973**	**382,973**
59040	To Fund Balance Reserve	(561,253)	(28,773)	(479,624)	(50,001)	5,402
59025	Equipment Reserves	10,000	10,000	10,000	10,000	10,000
59090	Tabor Reserve	25,465	43,025	42,180	41,413	41,736
	Total Reserves	**(525,788)**	**24,252**	**(427,445)**	**1,412**	**57,138**
57500	Capital Project	-	-	-	-	-
57500	Locker Replacements		12,000	12,244		
57500	Carpet		15,000	15,000		
57500	RTU Unit		2,350	12,350		
57500	Waterslide Stairwell				70,000	40,000
	Total Capital Outlay	**-**	**29,350**	**39,594**	**70,000**	**40,000**
	Total	**686,777**	**1,315,016**	**880,196**	**1,334,421**	**1,345,193**

BUDGET SUMMARY

Personnel	518,502	578,757	579,220	573,536	558,582
Supplies	80,482	71,250	73,698	78,250	78,250
Purchased Services	218,262	221,450	220,005	228,250	228,250
Fixed Costs	395,318	389,957	395,124	382,973	382,973
Capital Outlay	-	29,350	39,594	70,000	40,000
Reserves	(525,788)	24,252	(427,445)	1,412	57,138
Gross City Cost	**686,777**	**1,315,016**	**880,196**	**1,334,421**	**1,345,193**

Budget Unit Summary

AGENCY/DEPARTMENT NAME: Golf Fund - Summary

BUDGET TITLE & NUMBER: 60-Summary

DEPARTMENT DESCRIPTION: Summary of all the costs for the Golf Enterprise Fund

Resources	Actual Last Year	Budgeted Current Year	Projected Current Year	Requested Next Year	Final Next Year
Personnel Services	311,182	366,499	366,499	455,464	447,615
Supplies	18,810	17,600	22,664	20,900	20,900
Purchased Services	412,518	329,055	254,686	236,214	259,214
Fixed Cost	459,824	308,835	405,257	290,326	290,326
Capital Outlay	29,509	34,659	40,303	-	-
Gross City Cost	1,231,842	1,056,648	1,089,409	1,002,904	1,018,055
Revenue	987,308	887,650	1,118,107	1,031,692	1,031,692
Net City Cost	244,534	168,998	(28,698)	(28,788)	(13,637)
Budgeted Positions	0	0	13.53	13.53	13.53

SUMMARY OF CHANGES: The City resumed management of the golf course in 2015. 13.53 FTE was added in 2015 and continued into 2016. Escalante hired workers in 2014 and prepared the payroll budget for 2015 so no numbers show in these columns. The revenue for this fund increased 16% while expenses decreased 4%. The projected fund balance increased .29% from 2015.

OBJECTIVES: See individual budget units.

PERFORMANCE MEASURES

	2014 Actual	2015 Estimated	2016 Projected
Efficiency Measures			
Per Capita Cost (city support)	$ 32.12	$ (3.73)	$ (1.75)

Finance Recommendation: See individual budget units.

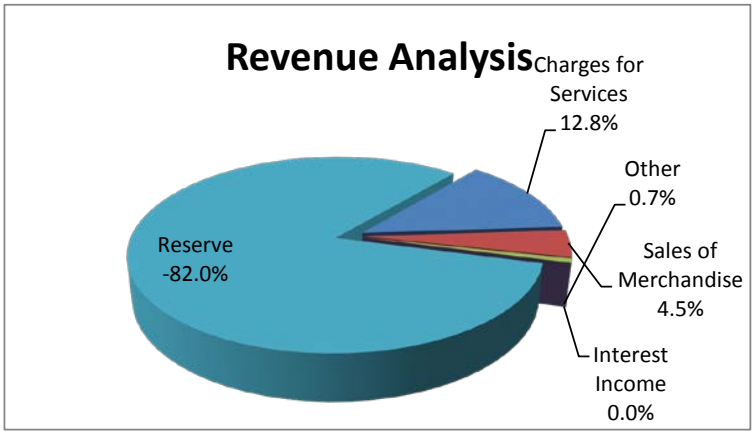
Council Action: See individual budget units.

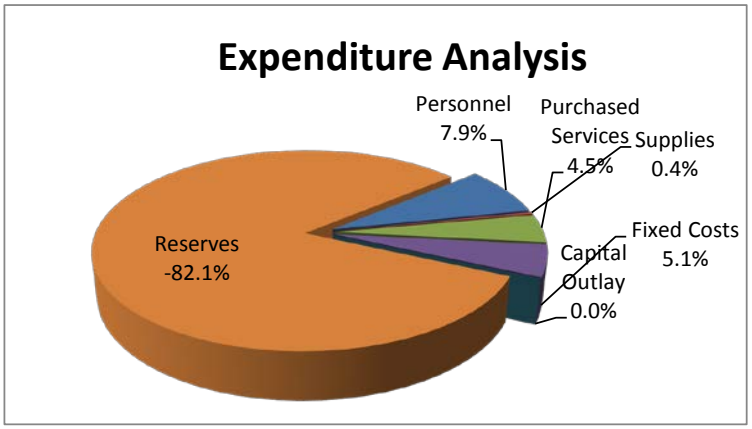
BUDGET SUMMARY

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
REVENUE						
	Charges for Services	730,699	705,000	773,811	735,431	735,431
	Sales of Merchandise	223,466	182,100	226,541	255,721	255,721
	Other	33,127	540	117,708	40,540	40,540
	Interest Income	16	10	47	-	-
	Reserve	(4,480,205)	(463,480)	(4,724,739)	(4,696,041)	(4,696,041)
	TOTAL REVENUE	**(3,492,897)**	**424,170**	**(3,606,632)**	**(3,664,349)**	**(3,664,349)**

BUDGET SUMMARY

	Personnel	311,182	366,499	366,499	455,464	447,615
	Supplies	18,810	17,600	22,664	20,900	20,900
	Purchased Services	412,518	329,055	254,686	236,214	259,214
	Fixed Costs	459,824	308,835	405,257	290,326	290,326
	Capital Outlay	29,509	34,659	40,303	-	-
	Reserves	(4,724,739)	(632,478)	(4,696,041)	(4,667,253)	(4,682,404)
	Gross City Cost	**(3,492,897)**	**424,170**	**(3,606,632)**	**(3,664,349)**	**(3,664,349)**





REVENUE DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
36960	Golf Club Rental	1,745	1,600	40	-	-
36900	Sales - Pro Shop	45,426	52,000	51,650	45,999	45,999
36905	Sales - Food	61,068	43,000	35,322	34,076	34,076
36910	Sales - Alcoholic Beverage	108,687	80,500	105,254	133,491	133,491
36915	Prepackaged Food & Beverage	6,540	5,000	34,275	42,155	42,155
	Total Pro Shop	**223,466**	**182,100**	**226,541**	**255,721**	**255,721**
36950	Green Fees	509,726	500,000	545,460	500,000	500,000
36955	Cart Rentals	194,190	180,000	200,718	206,176	206,176
36965	Range Fees	26,782	25,000	27,084	29,255	29,255
36970	Tournament Sales	-	-	(536)	-	-
36980	Lessons	-	-	1,085	-	-
31610	Interest Earned	16	10	47	-	-
31121	Sales Tax Service Fee	410	540	540	540	540
39000	Misc Revenue	32,359	-	112,489	-	-
36050	Room Rental	357	-	4,679	-	-
	Total Course Operations	**763,841**	**705,550**	**891,566**	**735,971**	**735,971**
36010	Enhancement Assessment	1	-	-	40,000	40,000
	Total Administration	**1**	**-**	**-**	**40,000**	**40,000**
39395	Restricted Reserve	75,511	75,511	-	-	-
39390	Res 98-035 Emergency Reserve	106,030	103,286	123,184	108,941	108,941
39399	Unappropriated Reserves	(4,661,746)	(642,277)	(4,847,923)	(4,804,982)	(4,804,982)
	Total Reserves	**(4,480,205)**	**(463,480)**	**(4,724,739)**	**(4,696,041)**	**(4,696,041)**
	Total Revenue	**(3,492,897)**	**424,170**	**(3,606,632)**	**(3,664,349)**	**(3,664,349)**

REVENUE SUMMARY

Charges for Services	730,699	705,000	773,811	735,431	735,431
Sales of Merchandise	223,466	182,100	226,541	255,721	255,721
Other	33,127	540	117,708	40,540	40,540
Interest Income	16	10	47	-	-
Reserve	(4,480,205)	(463,480)	(4,724,739)	(4,696,041)	(4,696,041)
Total Revenue	**(3,492,897)**	**424,170**	**(3,606,632)**	**(3,664,349)**	**(3,664,349)**

BUDGET DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
51100	Salaries & Wages	270,114	292,715	292,715	358,900	358,900
51110	FICA	27,970	18,142	18,142	22,252	22,252
51115	Medicare	-	4,243	4,243	5,205	5,205
51120	Worker's Comp	6,114	7,170	7,170	13,432	13,432
51210	Unemployment Insurance	-	878	878	1,093	1,093
51220	Health Insurance	6,984	32,049	32,049	41,520	33,991
51230	Dental Insurance	-	2,363	2,363	3,156	2,865
51240	Vision Insurance	-	450	450	552	523
51250	Life & AD&D Insurance	-	418	418	474	474
51255	Retirement	-	7,404	7,404	8,260	8,260
51285	Long Term Disability Insurance	-	667	667	620	620
	Total Personnel	**311,182**	**366,499**	**366,499**	**455,464**	**447,615**
52010	General Supplies	11,584	16,500	16,500	16,500	16,500
53310	Uniforms	908	1,100	1,164	4,400	4,400
53105	Equipment <$5000	6,317	-	5,000	-	-
	Total Supplies	**18,810**	**17,600**	**22,664**	**20,900**	**20,900**
51290	Employee Assistance Program	-	-	600	600	600
53080	Dues & Subscriptions	1,298	1,204	1,204	1,250	1,250
53110	Fees / Permits / License	2,267	1,036	3,404	3,600	3,600
53320	Utilities - Electrical	62,186	45,200	45,200	45,200	45,200
53340	Utilities - Water & Sewer	8,220	26,600	26,600	26,600	26,600
53345	Utilities - Trash	1,546	1,515	1,515	1,644	1,644
53290	Telephone Expense	4,493	4,200	7,700	6,600	6,600
53180	Postage	2,025	2,600	1,829	360	360
52080	Fuel & Oil	29,002	32,000	32,000	32,000	32,000
52070	Irrigation Supplies	-	-	6,044	13,000	13,000
52060	Sand / Soil	-	8,000	5,000	5,000	5,000
52050	Seed / Sod / Trees	-	2,000	2,000	4,000	4,000
52040	Chemical & Fertilizer	17,805	30,000	30,000	33,000	33,000
53125	Laundry Services	-	-	-	1,200	1,200
53120	Legal Fees	40,000	10,000	5,000	5,000	5,000
53020	Auditor Fees	-	3,000	-	-	-
53302	Trustee Fees	2,500	7,000	15,500	3,000	3,000
53060	Misc Contract Services	86,230	1,650	1,916	3,300	26,300
53210	Professional Services	25,719	26,000	-	-	-
53130	Marketing & Promotions	4,674	3,500	4,900	3,500	3,500
53050	Management Fees	60,000	60,000	1,680	-	-
53230	Recruitment	1,161	700	685	-	-
53270	Repair & Maint - Vehicle	-	350	350	360	360
53250	Repair & Maintenance	21,069	23,500	23,500	9,000	9,000
53260	Repair & Maint - Building & Grounds	20,212	13,000	13,000	13,000	13,000
53245	Repair & Maint - Cart Pat	3,362	4,000	4,059	4,000	4,000
53240	Repair & Maint - Equipment	18,292	22,000	21,000	21,000	21,000
53300	Travel/Meetings	42	-	-	-	-
53280	Staff Development	415	-	-	-	-

BUDGET DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
	Total Purchased Services	**412,518**	**329,055**	**254,686**	**236,214**	**259,214**
53335	GC Security	1,959	1,100	1,220	1,260	1,260
55260	Insurance-CIRSA	36,083	15,777	15,777	5,029	5,029
55270	Insurance-Other	1,094	15,000	-	-	-
55170	Depreciation Expense	84,988	75,032	75,032	75,032	75,032
55470	Water Assessments	-	33,000	-	-	-
53030	Bank Charge	16,080	13,000	30,000	15,000	15,000
55220	Credit Card Charges	20	240	240	250	250
58045	General Fund Loan - Principal	-	-	78,989	78,989	78,989
58145	General Fund Loan - Interest	-	-	1,066	1,279	1,279
58210	Interest 1996A1	24,835	-	-	-	-
58220	Interest 1996B	29,133	-	-	-	-
58230	Interest 1996A	94,324	-	-	-	-
55120	GC Food	30,600	22,500	22,500	21,669	21,669
55130	GC Bar	38,058	30,000	30,000	35,601	35,601
55140	GC Pro Shop	25,922	20,000	20,000	28,454	28,454
55150	Prepackaged Food & Beverage	14,554	12,800	12,800	20,867	20,867
55300	Leases & Rentals	20,720	22,500	37,539	37,999	37,999
55305	Cart Leases	41,677	47,886	159,805	47,886	47,886
55060	Cash Over / Short	(222)	-	(722)	-	-
	Total Fixed Costs	**459,824**	**308,835**	**405,257**	**290,326**	**290,326**
57500	Capital Outlay	-	-	5,644	-	-
55050	Capital Lease	29,509	34,659	34,659	-	-
	Total Capital Outlay	**29,509**	**34,659**	**40,303**	**-**	**-**
59010	Restricted Reserves	-	16,500	-	-	-
59090	Res 98-035 Emergency Reserve	123,184	100,450	108,941	100,290	101,806
59040	To Fund Balance Reserve	(4,847,923)	(749,428)	(4,804,982)	(4,767,543)	(4,784,209)
	Total Reserves	**(4,724,739)**	**(632,478)**	**(4,696,041)**	**(4,667,253)**	**(4,682,404)**
	Gross City Cost	**(3,492,897)**	**424,170**	**(3,606,632)**	**(3,664,349)**	**(3,664,349)**

BUDGET SUMMARY

Personnel	311,182	366,499	366,499	455,464	447,615
Supplies	18,810	17,600	22,664	20,900	20,900
Purchased Services	412,518	329,055	254,686	236,214	259,214
Fixed Costs	459,824	308,835	405,257	290,326	290,326
Capital Outlay	29,509	34,659	40,303	-	-
Reserves	(4,724,739)	(632,478)	(4,696,041)	(4,667,253)	(4,682,404)
Gross City Cost	**(3,492,897)**	**424,170**	**(3,606,632)**	**(3,664,349)**	**(3,664,349)**

Budget Unit Summary

AGENCY/DEPARTMENT NAME: Golf - Pro Shop/Restaurant

BUDGET TITLE & NUMBER: 60-680

DEPARTMENT DESCRIPTION: Both the pro shop and restaurant are located in the golf course club house. The pro shop is where customers come to pay to play golf and get any golfing supplies that they might need. The restaurant is to provide golfers and community members a place to get something to eat, relax, and socialize with other customers or community members. The City took over management of the Golf Course in 2015. It was previously managed by Escalante Golf.

Resources	Actual Last Year	Budgeted Current Year	Projected Current Year	Requested Next Year	Final Next Year
Personnel Services	182,296	190,776	190,776	241,173	235,596
Supplies	11,230	11,900	16,964	13,000	13,000
Purchased Services	69,994	48,575	74,789	66,654	89,654
Fixed Costs	169,438	150,986	245,183	155,317	155,317
Gross City Cost	432,958	402,237	533,356	476,144	493,567
Revenue	256,609	182,650	344,296	256,261	256,261
Net City cost	176,350	219,587	189,060	219,883	237,306
Budgeted Positions	0	0	7.3	7.3	7.3

SUMMARY OF CHANGES: Added 7.3 FTE for the Golf Course Pro Shop & Restaurant. The payroll was done by Escalante in 2014 and budgeted by Escalante for 2015 so no numbers show for FTE in these columns. Management of the golf course was resumed by the City in 2015. The following accounts changed by more than 10%: Golf Club Rental (-100%), Sales-Pro Shop (-12%), Sales-Food (-21%), Sales-Alcoholic Beverages (66%), Prepackaged Food & Beverage (743%), Interest Earned (-100%), Salaries & Wages (17%), FICA (17%), Medicare (17%), Workers Compensation (307%), Unemployment Insurance (19%), Health Insurance (32%), Dental Insurance (59%), Vision Insurance (43%), Life/AD&D Insurance (19%), Retirement (17%), Bank Charges (100%), Contractual Services (2348%), Fees/Permits/Licenses (250%), Laundry (100%), Postage (-78%), Recruitment (100%), Repairs & Maintenance-Facility (-47%), Telephone (140%), Uniforms (122%), Cost of Goods Sold-Liquor (19%), Cost of Goods-Pro Shop (42%), Cost of Goods-Prepackaged (63%) and Leases & Rentals-Equipment (-100%). Overall, this department's revenue increased 40% and it's expenses increased 23%.

OBJECTIVES: To increase emphasis on customer service with the goal of creating more repeat customers. In addition, to improve training to provide a higher level customer service experience at the golf course. Finally, to promote tournament sales to outside organizations in order to drive revenues during off peak times.

PERFORMANCE MEASURES

	2014 Actual	2015 Estimated	2016 Projected
Efficiency Measures/Rounds Played	24,217	24,500	24,458
Cost Per Round Played	$ 7.28	$ 7.72	$ 9.70
Per Capita Cost (City Support)	$ 23.17	$ 24.55	$ 30.49

Finance Recommendation: Approve as requested.

Council Action: Approved as requested with the changes to the Contractual Services, health, dental and vision insurance rates.

REVENUE DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
36960	Golf Club Rental	1,745	1,600	40	-	-
36900	Sales - Pro Shop	45,426	52,000	51,650	45,999	45,999
36905	Sales - Food	61,068	43,000	35,322	34,076	34,076
36910	Sales - Alcoholic Beverage	108,687	80,500	105,254	133,491	133,491
36915	Prepackaged Food & Beverage	6,540	5,000	34,275	42,155	42,155
	Total Pro Shop	**223,466**	**182,100**	**226,541**	**255,721**	**255,721**
31610	Interest Earned	16	10	47	-	-
39000	Misc Revenue	32,359	-	112,489	-	-
31121	Sales Tax Service Fee	410	540	540	540	540
36050	Room Rental	357	-	4,679	-	-
	Total Course Operations	**33,142**	**550**	**117,755**	**540**	**540**
	Total Revenue	**256,609**	**182,650**	**344,296**	**256,261**	**256,261**

REVENUE SUMMARY

Sales of Merchandise	223,466	182,100	226,541	255,721	255,721
Other	33,126	540	117,708	540	540
Interest Income	16	10	47	-	-
Total Revenue	**256,609**	**182,650**	**344,296**	**256,261**	**256,261**

BUDGET DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
51100	Salaries & Wages	158,021	157,391	157,391	184,653	184,653
51105	Overtime	-	-	-	-	-
51110	FICA	16,754	9,758	9,758	11,450	11,450
51115	Medicare	-	2,282	2,282	2,679	2,679
51120	Worker's Comp	3,503	3,300	3,300	13,432	13,432
51210	Unemployment Insurance	-	472	472	564	564
51220	Health Insurance	4,018	12,734	12,734	22,219	16,795
51230	Dental Insurance	-	868	868	1,524	1,384
51240	Vision Insurance	-	168	168	254	241
51250	Life & AD&D Insurance	-	187	187	223	223
51255	Retirement	-	3,317	3,317	3,884	3,884
51285	Long Term Disability Insurance	-	299	299	291	291
	Total Personnel	**182,296**	**190,776**	**190,776**	**241,173**	**235,596**
52010	General Supplies	7,127	11,000	11,000	11,000	11,000
53310	Uniforms	750	900	964	2,000	2,000
53105	Equipment <$5000	3,352	-	5,000	-	-
	Total Supplies	**11,230**	**11,900**	**16,964**	**13,000**	**13,000**
53030	Bank Charges	-	-	17,000	15,000	15,000
53050	Miscellaneous Expense	-	-	1,680	-	-
53060	Misc Contract Services	990	1,050	1,316	2,700	25,700
53080	Dues & Subscriptions	1,125	1,000	1,000	1,050	1,050
53110	Fees / Permits / License	2,230	1,000	3,368	3,500	3,500
53320	Utilities - Electrical	23,579	18,200	18,200	18,200	18,200
53340	Utilities - Water & Sewer	4,321	2,600	2,600	2,600	2,600
53345	Utilities - Trash	1,158	975	975	1,044	1,044
52080	Fuel & Oil	2,554	-	-	-	-
53290	Telephone Expense	3,150	2,500	6,000	6,000	6,000
53180	Postage	1,716	1,600	1,600	360	360
53125	Laundry Services	-	-	-	1,200	1,200
53130	Marketing & Promotions	4,674	3,500	4,900	3,500	3,500
53230	Recruitment	1,136	650	650	-	-
53250	Repair & Maintenance	15,894	8,500	8,500	4,500	4,500
53260	Repair & Maint - Building & Grounds	15	-	-	-	-
53240	Repair & Maint - Equipment	4,091	3,000	3,000	3,000	3,000
53245	GC Repair & Maint - Cart	3,362	4,000	4,000	4,000	4,000
	Total Purchased Services	**69,994**	**48,575**	**74,789**	**66,654**	**89,654**
53335	GC Security	1,569	800	800	840	840
55120	GC Food	30,600	22,500	22,500	21,669	21,669
55130	GC Bar	38,058	30,000	30,000	35,601	35,601
55140	GC Pro Shop	25,922	20,000	20,000	28,454	28,454
55150	Prepackaged Food & Beverage	14,554	12,800	12,800	20,867	20,867
55220	Finance Charges	-	-	-	-	-
55300	Leases Rentals	17,280	17,000	-	-	-
55305	Cart Leases	41,677	47,886	159,805	47,886	47,886

BUDGET DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
55060	Cash Over / Short	(222)	-	(722)	-	-
	Total Fixed Costs	**169,438**	**150,986**	**245,183**	**155,317**	**155,317**
57500	Capital Outlay	-	-	-	-	-
57500	Carpet			5,644		
	Total Capital Outlay	**-**	**-**	**5,644**	**-**	**-**
	Gross City Cost	**432,958**	**402,237**	**533,356**	**476,144**	**493,567**

BUDGET SUMMARY

Personnel	182,296	190,776	190,776	241,173	235,596
Supplies	11,230	11,900	16,964	13,000	13,000
Purchased Services	69,994	48,575	74,789	66,654	89,654
Fixed Costs	169,438	150,986	245,183	155,317	155,317
Capital Outlay	-	-	5,644	-	-
Gross City Cost	**432,958**	**402,237**	**533,356**	**476,144**	**493,567**

Budget Unit Summary

AGENCY/DEPARTMENT NAME: Golf - Operations

BUDGET TITLE & NUMBER: 60-685

DEPARTMENT DESCRIPTION: To maintain the clubhouse and grounds of the golf course.

Resources	Actual Last Year	Budgeted Current Year	Projected Current Year	Requested Next Year	Final Next Year
Personnel Services	128,885	175,723	175,723	214,291	212,019
Supplies	6,981	4,700	4,700	6,900	6,900
Purchased Services	128,342	171,640	174,728	175,060	175,060
Fixed Costs	3,830	36,800	37,959	38,419	38,419
Capital Outlay	29,509	34,659	34,659	-	-
Gross City Cost	297,547	423,522	427,769	434,670	432,398
Revenue	730,699	705,000	773,811	735,431	735,431
Net City cost	(433,152)	(281,478)	(346,042)	(300,761)	(303,033)
Budgeted Positions	0	0	6.23	6.23	6.23

SUMMARY OF CHANGES: The Golf Course Maintenance Department added 6.23 FTE in 2015 and was continued into the budget for 2016. Escalante managed the golf course in 2014 and prepared the budget for 2015 for payroll so no figures show in these columns. The City resumed management of the golf course in 2015. The accounts that have changed by more than 10% are Cart Rentals (15%), Range Fees (17%, Salaries & Wages (29%), FICA (29%), Medicare (29%), Workers Compensation (-100%), Unemployment Insurance (30%), Health Insurance (-11%), LTD Insurance (-11%), Seed/Sod/Trees (100%), Sand/Soil (-38%), Irrigation Supplies (100%), Recruitment (-100%), Repairs & Maintenance-Facility (-70%), Telephone (-65%), Uniforms (1100%), Utilities-Security (40%), Utilities-Trash (11%), Capital Lease (-100%), Leases & Rentals-Equipment (986%) and Water Assessments (-100%). Overall, revenue for this department has increased 4% and expenses have increased 2%.

OBJECTIVES: To improve efficiency of the irrigation system and increase the overall playability of the golf course.

PERFORMANCE MEASURES

	2014 Actual	2015 Estimated	2016 Projected
Efficiency Measures/Round Played	24,217	24,500	24,458
Cost per Rounds Played	$ (17.89)	$ (14.12)	$ (12.39)
Per Capita Cost (city support)	$ (56.90)	$ (44.93)	$ (38.94)

Finance Recommendation: Approve as requested.

Council Action: Approved as requested with changes to health, dental and vision insurance rates.

REVENUE DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
36950	Green Fees	509,726	500,000	545,460	500,000	500,000
36955	Cart Rentals	194,190	180,000	200,718	206,176	206,176
36965	Range Fees	26,782	25,000	27,084	29,255	29,255
36970	Tournament Sales	-	-	(536)	-	-
36980	Golf Lessons	-	-	1,085	-	-
	Total Course Operations	**730,699**	**705,000**	**773,811**	**735,431**	**735,431**

REVENUE SUMMARY

Charges for Services	730,699	705,000	773,811	735,431	735,431
Total Revenue	**730,699**	**705,000**	**773,811**	**735,431**	**735,431**

BUDGET DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
51100	Salaries & Wages	112,093	135,324	135,324	174,247	174,247
51110	FICA	11,216	8,384	8,384	10,802	10,802
51115	Medicare	-	1,961	1,961	2,526	2,526
51120	Worker's Comp	2,611	3,870	3,870	-	-
51210	Unemployment Insurance	-	406	406	529	529
51220	Health Insurance	2,965	19,315	19,315	19,301	17,196
51230	Dental Insurance	-	1,495	1,495	1,632	1,481
51240	Vision Insurance	-	282	282	298	282
51250	Life & AD&D Insurance	-	231	231	251	251
51255	Retirement	-	4,087	4,087	4,376	4,376
51285	Long Term Disability Insurance	-	368	368	329	329
	Total Personnel	**128,885**	**175,723**	**175,723**	**214,291**	**212,019**
52010	General Supplies	3,858	4,500	4,500	4,500	4,500
53310	Uniforms	158	200	200	2,400	2,400
53105	Equipment <$5000	2,965	-	-	-	-
	Total Supplies	**6,981**	**4,700**	**4,700**	**6,900**	**6,900**
53320	Utilities - Electrical	38,607	27,000	27,000	27,000	27,000
53340	Utilities - Water & Sewer	3,898	24,000	24,000	24,000	24,000
53345	Utilities - Trash	388	540	540	600	600
53290	Telephone Expense	1,300	1,700	1,700	600	600
52080	Fuel & Oil	26,447	32,000	32,000	32,000	32,000
52070	Irrigation Supplies	-	-	6,044	13,000	13,000
52060	Sand / Soil	-	8,000	5,000	5,000	5,000
52050	Seed / Sod / Trees	-	2,000	2,000	4,000	4,000
52040	Chemical & Fertilizer	17,805	30,000	30,000	33,000	33,000
53060	Misc Contract Services	240	-	-	-	-
53230	Recruitment	25	50	35	-	-
53270	Repair & Maint - Vehicle	-	350	350	360	360
53260	Repair & Maint - Building & Grounds	20,197	13,000	13,000	13,000	13,000
53245	Repair & Maint - Cart	-	-	59	-	-
53240	Repair & Maint - Equipment	13,843	18,000	18,000	18,000	18,000
53250	Repair & Maint - Facilities	5,175	15,000	15,000	4,500	4,500
53280	Staff Development	415	-	-	-	-
	Total Purchased Services	**128,342**	**171,640**	**174,728**	**175,060**	**175,060**
53335	GC Security	390	300	420	420	420
55470	Water Assessment	-	33,000	-	-	-
55300	Leases Rentals	3,440	3,500	37,539	37,999	37,999
	Total Fixed Costs	**3,830**	**36,800**	**37,959**	**38,419**	**38,419**
55050	Capital Lease	29,509	34,659	34,659	-	-
	Total Capital Outlay	**29,509**	**34,659**	**34,659**	**-**	**-**
	Gross City Cost	**297,547**	**423,522**	**427,769**	**434,670**	**432,398**

BUDGET DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
BUDGET SUMMARY						
	Personnel	128,885	175,723	175,723	214,291	212,019
	Supplies	6,981	4,700	4,700	6,900	6,900
	Purchased Services	128,342	171,640	174,728	175,060	175,060
	Fixed Costs	3,830	36,800	37,959	38,419	38,419
	Capital Outlay	29,509	34,659	34,659	-	-
	Gross City Cost	**297,547**	**423,522**	**427,769**	**434,670**	**432,398**

Budget Unit Summary

AGENCY/DEPARTMENT NAME: Golf - Non Operations

BUDGET TITLE & NUMBER: 60-690

DEPARTMENT DESCRIPTION: Oversight of the golf course to ensure good overall financial health.

Resources	Actual Last Year	Budgeted Current Year	Projected Current Year	Requested Next Year	Final Next Year
Supplies	600	1,000	1,000	1,000	1,000
Purchased Services	214,181	108,840	22,169	9,500	9,500
Fixed Cost	286,556	121,049	105,115	81,590	81,590
Gross City Cost	501,337	230,889	128,284	92,090	92,090
Net City Cost	501,336	230,889	128,284	52,090	52,090
Budgeted Positions	0	0	0	0	0

SUMMARY OF CHANGES: The accounts that have changed by more than 10% are: Enhancement Assessment (100%), Employee Assistance Program (100%), Auditor Fees (-100%), Bank Charges (-100%), Contractual Operations (-100%), Contractual Services (-100%), Fees/Permits/Licenses (178%), Legal Fees (-50%), Postage (-100%), Professional Services (-100%), Repairs & Maintenance-Equipment (-100%), Trustee Fees (-57%), Insurance Premiums (-68%), Insurance-Other (-100%), Leases & Rentals-Equipment (-100%) and General Fund Loan-Interest (100%). Overall, the revenue for this department increased 100% and expenses decreased 60%.

OBJECTIVES: To manage the golf course so that maximum profit may be obtained to pay off the bond holders.

PERFORMANCE MEASURES

	2014 Actual	2015 Estimated	2016 Projected
Efficiency Measures			
Per Capita Cost (city support)	$ 65.86	$ 16.63	$ 6.69

Finance Recommendation: Approve as requested.

Council Action: Approved as requested.

REVENUE DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
36010	Enhancement Assessment	1	-	-	40,000	40,000
39390	Res 98-035 Emergency Reserve	106,030	103,286	123,184	108,941	108,941
39395	Restricted Reserves	75,511	75,511	-	-	-
39399	Unappropriated Reserves	(4,661,746)	(642,277)	(4,847,923)	(4,804,982)	(4,804,982)
	Total Course Operations	**(4,480,204)**	**(463,480)**	**(4,724,739)**	**(4,656,041)**	**(4,656,041)**

REVENUE SUMMARY

Other	1	-	-	40,000	40,000
Beginning Reserves	(4,480,205)	(463,480)	(4,724,739)	(4,696,041)	(4,696,041)
Total Revenue	**(4,480,204)**	**(463,480)**	**(4,724,739)**	**(4,656,041)**	**(4,656,041)**

BUDGET DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2015 Projected Year End	2016 Requested Budget	2016 Budget Final
52010	General Supplies	600	1,000	1,000	1,000	1,000
	Total Supplies	**600**	**1,000**	**1,000**	**1,000**	**1,000**
51290	Employee Assistance Program	-	-	600	600	600
53020	Auditor Fees	-	3,000	-	-	-
53050	Management Fees	60,000	60,000	-	-	-
53060	Contractual Services	85,000	600	600	600	600
53080	Dues & Subscriptions	172	204	204	200	200
53110	Fees/permits/licenses	37	36	36	100	100
53120	Legal Fees	40,000	10,000	5,000	5,000	5,000
53180	Postage	309	1,000	229	-	-
53210	Professional Services - Accounting	25,719	26,000	-	-	-
53240	Repair & Maintenance - Equip	358	1,000	-	-	-
53290	Telephones	43	-	-	-	-
53300	Travel/Meetings	42	-	-	-	-
53302	Trustee Fees	2,500	7,000	15,500	3,000	3,000
	TOTAL PURCHASED SERVICES	**214,181**	**108,840**	**22,169**	**9,500**	**9,500**
55260	Insurance-CIRSA	36,083	15,777	15,777	5,029	5,029
55220	Finance Charges	20	240	240	250	250
55270	Insurance-Other	1,094	15,000	-	-	-
55170	Depreciation Expense	84,988	75,032	75,032	75,032	75,032
53030	Bank Charge	16,080	13,000	13,000	-	-
55300	Lease & Rental	-	2,000	-	-	-
58045	General Fund Loan - Principal	-	-	78,989	78,989	78,989
58145	General Fund Loan - Interest	-	-	1,066	1,279	1,279
58210	Interest 1996A1	24,835	-	-	-	-
58220	Interest 1996B	29,133	-	-	-	-
58230	Interest 1996A	94,324	-	-	-	-
	Total Fixed Costs	**286,556**	**121,049**	**105,115**	**81,590**	**81,590**
59010	Restricted Reserves	-	16,500	-	-	-
59090	Res 98-035 Emergency Reserve	123,184	100,450	108,941	100,290	101,806
59040	To Fund Balance Reserve	(4,847,923)	(749,428)	(4,804,982)	(4,767,543)	(4,784,209)
	Total Reserves	**(4,724,739)**	**(632,478)**	**(4,696,041)**	**(4,667,253)**	**(4,682,404)**
	Gross City Cost	**(4,223,402)**	**(401,589)**	**(4,567,757)**	**(4,575,163)**	**(4,590,314)**

GET SUMMARY

Supplies	600	1,000	1,000	1,000	1,000
Purchased Services	214,181	108,840	22,169	9,500	9,500
Fixed Costs	286,556	121,049	105,115	81,590	81,590
Reserves	(4,724,739)	(632,478)	(4,696,041)	(4,667,253)	(4,682,404)
Gross City Cost	**(4,223,402)**	**(401,589)**	**(4,567,757)**	**(4,575,163)**	**(4,590,314)**

CAPITAL IMPROVEMENT PROGRAM

This section of the budget illustrates the six-year plan for capital improvements. It includes all capital projects regardless of the Fund that the costs for the project are budgeted in.

DEVELOPMENT OF THE SIX-YEAR CAPITAL IMPROVEMENTS PROGRAM

Although relatively simple in theory, the development of a six-year capital program is often complex in practice for several reasons. First, many of the benefits of a capital project or expenditure are often of an intangible nature and are not readily quantifiable. Second, their value is common or social, involving the whole municipality. Finally, their value is not easily ascertainable in monetary terms. The factor of common value and the lack of quantifiable benefits are the very reasons many such projects or activities are assumed by the public sector.

The City of Fort Lupton's Six Year Capital Improvements Program consists of a comprehensive listing of carefully selected and coordinated capital improvements, which have been identified as necessary to accomplish the City's long-range goals and policies, balanced against realistic revenue projections. The development of the six-year plan is an annual process that includes identification of needed projects through public solicitation and council and staff input, development of appropriate financing mechanisms, recommendations from the City Administrator and staff, and evaluation and final approval from Council.

IMPACT ON THE OPERATING BUDGET

During the development of the six-year plan, an evaluation of how capital expenditure decisions will affect annual operations and the City's operating budget must be considered. Such an evaluation for annual, recurrent expenditures for planned improvements and equipment is generally not that difficult, as the appropriations for such recurrent expenditures generally represent a relatively consistent proportion or percentage of the City's annual operating budget and is financed on a "pay as you go" basis out of annual operating funds.

However, the impact of large, non-recurrent capital expenditures on the City's annual operating budget is more difficult, as such expenditures generally require additional funding over and above the fiscal capacity of the City's annual operating budget. Therefore, careful scrutiny of such non-recurrent expenditures is critical to the financial health and stability of the City for the following reasons:

1. Due to their relatively larger cost and longer life, capital expenditures for long-range public improvements may have to be financed on a "pay as you use" basis through the issuance of long-term debt that coincides with the projected life of the improvement.

2. Such capital expenditures, therefore, may require a consistent application of effort and funds over a span of years.

3. The political and economic impacts of investments in long-range capital improvements extend far into the future.

4. Decisions to invest in long-range capital improvements are often irreversible, except at considerable financial and managerial costs to the City.

5. Such capital investment decisions may significantly alter or influence the City's ability to grow and prosper.

As a result of these considerations, the City has analyzed the projects included in this six-year plan and determined that the impact on the City's operating budget is minimal for most projects. In developing the individual proposals, each project was evaluated to determine its financial impact on the City's operating budget. Obviously, if the City built a new facility, there would be a corresponding increase in utilities, janitorial services, repairs and maintenance, etc., although they may be offset by other savings if it were a replacement facility.

2016-2021 SIX YEAR CAPITAL IMPROVEMENTS PROGRAM

The Six Year Capital Improvements Program for 2016 through 2021 represents projects in General Fund Non-Departmental, Internal Technology, Police, Public Works Shop, Streets, Buildings & Grounds, Planning, Contingency Fund, Street Sales Tax, Fort Lupton Public & School Library, Community Center, Conservation Trust Fund, Water Sales Tax Fund, Cemetery Fund, Water Wells, Water Treatment Plant, Sewer Lines, Waste Water Treatment Plant, Utility Fund Administration, Recreation Center Fund, and the Golf Course Fund. Although not all proposed projects could be funded, the key to the Six Year Program lies in the fact that the plan is realistically balanced in all years through anticipated tax income, general operating revenues, impact fees, grants, and contributions.

CITY OF FORT LUPTON

SUMMARY OF SIX YEAR

CAPITAL IMPROVEMENTS PROGRAM

Department/ Description	Current 2015	Six Year Program 2016	2017	2018	2019	2020	2021	Future	TOTAL
GENERAL FUND (10)									
MISCELLANEOUS DEPARTMENT (180):									
City Hall Architectural	120,000	120,000							240,000
	120,000	120,000	-	-	-	-	-	-	240,000
IT DEPARTMENT (190):									
Document Server	16,000								16,000
Exchange Migration	10,000								10,000
Plotter	9,000								9,000
Retention	7,000								7,000
Time Clock System	25,000								25,000
GIS	30,000								30,000
Network Equipment	33,000	30,000							63,000
SCADA Computer & Software	120,000								120,000
SuiteView Video/Audio (Nanette/Jeanelle)		20,000							20,000
HR Job Applicant/Perf Review Web Ap		23,000							23,000
Enterprise Wireless System		10,000							10,000
Patch Management		7,000							7,000
Re-Wire Rec & Community Centers		20,000							20,000
Replace Court Software (Jeanelle)		40,000							40,000
Mobile Device Management			11,000						11,000
Disaster Recovery Plan			50,000						50,000
PD File Server				6,000					6,000
	250,000	150,000	61,000	6,000	-	-	-	-	467,000
COMMUNITY POLICING (210):									
Police Cars	45,000	57,000	46,000	48,000	50,000			52,000	298,000
Equipment for Police Cars	9,000	11,000							20,000
Life Scan	35,000								35,000
Radio System (no longer serviced)				150,000					150,000
	89,000	68,000	46,000	198,000	50,000	-	-	52,000	503,000

CITY OF FORT LUPTON

SUMMARY OF SIX YEAR

CAPITAL IMPROVEMENTS PROGRAM

Department/ Description	Current 2015	Six Year Program 2016	2017	2018	2019	2020	2021	Future	TOTAL
PUBLIC WORKS SHOP (300):									
Hotsy Pressure Washer	8,000								8,000
Con-Ex Storage Containers		7,000							7,000
Building D Extension			40,000						40,000
	8,000	7,000	40,000	-	-	-	-	-	55,000
PUBLIC WORKS STREETS (310):									
1/2 Bucket Truck	10,000								10,000
Pave 14th Street	481,261								481,261
2 Ton Dump Truck with Plow		90,000							90,000
Hwy 85 & 52 Beautification		200,000							200,000
Half Cost of 16th St. Paving		486,000							486,000
Street Sweeper Lease To Buy			50,000	50,000	50,000	100,000			250,000
	491,261	776,000	50,000	50,000	50,000	100,000	-	-	1,517,261
BUILDINGS & GROUNDS (330):									
1/2 Bucket Truck	10,000								10,000
Benches & Tables	6,500								6,500
Heritage Park Trail Improvements	15,000								15,000
City Hall Roof & Gutter Replacement	52,500								52,500
City Hall Breakroom & Restroom Remodel	5,000								5,000
PD Breakroom & Restroom Remodel	5,000								5,000
Railroad Park North Playground	15,000								15,000
Railroad Park South VB Courts	20,000								20,000
Standup Mower	7,500								7,500
Solar Park Electronic Sign	50,000								50,000
Art Work		21,000							21,000
85/52 Landscaping Water Line		8,500							8,500
Dog Park		30,000							30,000
4 Wheel Drive Buildings Truck		30,000							30,000
4 Wheel Drive Grounds Truck		30,000							30,000
Railroad Park Parking		15,000							15,000
Railroad Park Restroom		52,500							52,500
Storage Building		25,000							25,000
South Platte River Trail (Grant)		352,000							352,000

CITY OF FORT LUPTON

SUMMARY OF SIX YEAR

CAPITAL IMPROVEMENTS PROGRAM

Department/ Description	Current 2015	Six Year Program 2016	2017	2018	2019	2020	2021	Future	TOTAL
Vincent Park Turf Upgrade		50,000							50,000
Zero Turn Mower		10,000							10,000
Koshio Electrical Upgrades		8,500							8,500
Lone Pine Upgrade				25,000					25,000
	186,500	632,500	-	25,000	-	-	-	-	844,000
PLANNING DEPARTMENT (410):									
Aerial Photography		90,000							90,000
	-	90,000	-	-	-	-	-	-	90,000
TOTAL GENERAL FUND	1,144,761	1,843,500	197,000	279,000	100,000	100,000	-	52,000	3,716,261
SPECIAL REVENUE FUNDS:									
CONTINGENCY FUND (15)									
Possible Capital Expenditures	600,659	640,348							1,241,007
TOTAL CONTINGENCY FUND	600,659	640,348	-	-	-	-	-	-	1,241,007
STREET SALES TAX FUND (20)									
Curb/Gutters/Sidewalks (set-a-side)	100,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	170,000
Pave 14th Street	284,849								284,849
Pave Factory Circle	196,411								196,411
Pave 7th from Grand to Park	288,000								288,000
Engineering for 16th St. (85 to RR Tracks)		36,000							36,000
Pave 16th St. from 85 to RR Tracks		450,000							450,000
Misc Curb/Gutter/Sidewalk Projects		100,000							100,000
Engineering for 5th & Hoover (6th - 9th)		60,000							60,000
6th (Park to Grand)			411,000						411,000
9th (College to CR 31)			350,000						350,000
College (9th to Aims)			250,000						250,000
Misc Curb/Gutter/Sidewalk Projects			100,000						100,000
Fulton Bridge on 9th			250,000						250,000
Pave Pacific (9th to Pacific Way)				350,000					350,000
Pave Village Dr. (Lancaster to cul-de-sac)				400,000					400,000

CITY OF FORT LUPTON

SUMMARY OF SIX YEAR

CAPITAL IMPROVEMENTS PROGRAM

Department/ Description	Current 2015	Six Year Program 2016	2017	2018	2019	2020	2021	Future	TOTAL
Misc Curb/Gutter/Sidewalk Projects				100,000					100,000
Pave Oak (Applewood to Dogwood)					300,000				300,000
Pave Main (52 to 9th)							500,000		500,000
Pave McKinley (6th to north end)							400,000		400,000
Pave 3rd (Denver to Grand)							450,000		450,000
TOTAL STREET SALES TAX FUND	869,260	656,000	1,371,000	860,000	310,000	10,000	1,360,000	10,000	5,446,260
FORT LUPTON PUBLIC & SCHOOL LIBRARY FUND (25)									
New Entrance		150,000							150,000
RFID	80,000								80,000
Security Gates	15,000	15,000							30,000
Van or SUV						35,000			35,000
TOTAL LIBRARY FUND	95,000	165,000	-	-	-	35,000	-	-	295,000
CULTURE, PARKS & RECREATION FUND (30)									
COMMUNITY CENTER (600):									
Parking Lot Resurface	5,000								5,000
Marquee Sign	40,000								40,000
Van		45,000							45,000
Toro Workman Mower		15,000							15,000
Parking Lot Resurface				20,000					20,000
Passenger Van					30,000				30,000
Passenger Van								35,000	35,000
	45,000	60,000	-	20,000	30,000	-	-	35,000	190,000
MUSEUM (640):									
Ramp	35,000								35,000
Interior Painting				5,000					5,000
Refinish Floor							7,000		7,000
	35,000	-	-	5,000	-	-	7,000	-	47,000
TOTAL CPR FUND	80,000	60,000	-	25,000	30,000	-	7,000	35,000	237,000

CITY OF FORT LUPTON

SUMMARY OF SIX YEAR

CAPITAL IMPROVEMENTS PROGRAM

Department/ Description	Current 2015	Six Year Program 2016	2017	2018	2019	2020	2021	Future	TOTAL
CONSERVATION TRUST FUND (35)									
Parking Lot - Pearson Park	175,000								175,000
Restrooms at Koshio Park & Golf Course	41,610								41,610
South Platte River Trail		88,000							88,000
TOTAL CONSERVATION TRUST FUND	216,610	88,000	-	-	-	-	-	-	304,610
WATER SALES TAX FUND (70)									
Raw Water Storage (Toward Reserve)	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	200,000
Windy Gap	192,542	167,843	69,175	4,200,302	-	-			4,629,862
TOTAL WATER SALES TAX FUND	217,542	192,843	94,175	4,225,302	25,000	25,000	25,000	25,000	4,829,862
CEMETERY AND PERPETUAL CARE FUND (80)									
Trees Trimmed	10,000								10,000
Gator	12,000								12,000
Mower w/ Zero Turn & Grass Catcher	16,000								16,000
Drainage Work		40,000							40,000
Fence		40,000							40,000
Head Stone Restoration			10,000						10,000
Land				75,000					75,000
Mower				20,000					20,000
TOTAL CEMETERY FUND	38,000	80,000	10,000	95,000	-	-	-	-	223,000
ENTERPRISE FUNDS:									
UTILITY FUND (40)									
WATER LINES (500):									
Line Replacement	-	-	100,000	100,000	100,000	100,000	100,000	100,000	600,000
Water Main Ext & Oversizing (Toward Res.)	-	-	150,000	150,000	150,000	150,000	150,000	150,000	900,000
Line Repl on 5th from Fulton to Grand	230,000								230,000
Line Repl on 6th from Park to Grand	400,000								400,000
Line Repl on Hoover from 6th to 9th	230,000								230,000
Line Repl on 14th St.	53,321								53,321
High Pressure Zone Engineering		100,000							100,000

CITY OF FORT LUPTON

SUMMARY OF SIX YEAR

CAPITAL IMPROVEMENTS PROGRAM

Department/ Description	Current 2015	Six Year Program 2016	2017	2018	2019	2020	2021	Future	TOTAL
Clamp		10,000							10,000
Engineering for 9th St.			50,000						50,000
Line Repl on 9th St. (Northrup to tank)			950,000						950,000
Engineering			40,000						40,000
Line Repl on Grand (2nd to 4th)				300,000					300,000
Line Repl on 2nd (Denver to Grand)					360,000				360,000
Engineering					40,000				40,000
Line Repl on 3rd (Denver to Grand)						400,000			400,000
Line Repl on Main (52 to 9th)						500,000			500,000
Engineering						80,000			80,000
Line Repl on McKinley (6th to north end)						450,000			450,000
Line Repl on Broadway (7th to north end)						300,000			300,000
Line Repl on 11th (Denver to Fulton)						450,000			450,000
Line Repl on 10th (Denver to Fulton)						450,000			450,000
Elevated Storage Tank							1,500,000		1,500,000
Backhoe							200,000		200,000
	913,321	110,000	1,290,000	550,000	650,000	2,880,000	1,950,000	250,000	8,593,321
WATER WELLS (510):									
Well Improvements (Set-a-Side)	-	-	10,000	10,000	10,000	10,000	10,000		50,000
Catholic Church Well Recommission	100,000	100,000							200,000
Well 6 Engineering		75,000							75,000
Casing for Well 4			100,000						100,000
Inspection Well 1			15,000						15,000
New Well - Key Energy			1,000,000						1,000,000
Inspection Well 5				15,000					15,000
New Well				350,000	350,000	350,000	350,000		1,400,000
	100,000	175,000	1,125,000	375,000	360,000	360,000	360,000	-	2,855,000
WATER TREATMENT PLANT (520):									
Filter Replacement (Towards Reserve)	40,000		40,000	40,000	40,000	40,000	40,000	40,000	280,000
Influent Pump Replacement	30,000								30,000
Raw Water Pump 1 VFD Repl.	25,000								25,000
Raw Water Tank Painting	100,000	100,000		100,000					300,000
Non-Potable Water Pump		25,000							25,000

CITY OF FORT LUPTON

SUMMARY OF SIX YEAR

CAPITAL IMPROVEMENTS PROGRAM

Department/ Description	Current 2015	Six Year Program 2016	2017	2018	2019	2020	2021	Future	TOTAL
Replace 3 100 hp VFDs at Tank Farm		60,000							60,000
Replace 1 75 HP VFD at WTP		15,000							15,000
Tank Cleaning & Repair			50,000						50,000
3MG Tank Painting			200,000						200,000
	195,000	200,000	290,000	140,000	40,000	40,000	40,000	40,000	985,000
SEWER LINES (530):									
Line Replacement (Set-a-Side)	-	-	50,000	50,000	50,000	50,000	50,000	50,000	300,000
Repair/Replace Equipment (Set-a-Side)	-	-	100,000	100,000	100,000	100,000	100,000	100,000	600,000
Line Repl on Harrison from 52 to 9th	350,000								350,000
Engineering for Harrison Line Repl	40,000								40,000
Line Repl on Hoover Alley from 6th to 11th	214,000								214,000
Line Ext on 14th St.	145,537								145,537
Sewer Vac Truck 4 Yr Lease/Purchase		90,000	60,000	60,000	180,000				390,000
Engineering for Harrison Line Repl			10,000						10,000
Line Repl on Harrison from 52 to 9th			350,000						350,000
Line Repl on McKinley/Park alley (Reynolds to 52)				250,000					250,000
Engineering				30,000					30,000
Line Repl on Denver/Park Alley (Reynolds to 52)					275,000				275,000
Engineering					40,000				40,000
	749,537	90,000	570,000	490,000	645,000	150,000	150,000	150,000	2,994,537
WASTEWATER TREATMENT PLANT (540):									
Expansion of Plant (Toward Reserve)			75,000	75,000	75,000	75,000	75,000	75,000	450,000
Replace Centrifuge Backdrive	30,000								30,000
Centrifuge Replacement/Rebuild	50,000								50,000
N. Lift Station Pump 1	25,000								25,000
RAS Pump VFD Replacement	25,000								25,000
WWTP Pre-Design	150,000	150,000							300,000
Headworks Instrumentation		25,000							25,000
Replace 2 Samplers		25,000							25,000
Centrifuge Feed Pump Replacement			50,000						50,000
Pre-Design WWTP Upgrade			250,000						250,000
Wastewater Plant Upgrade					30,000,000				30,000,000
	280,000	200,000	375,000	75,000	30,075,000	75,000	75,000	75,000	31,230,000

CITY OF FORT LUPTON

SUMMARY OF SIX YEAR

CAPITAL IMPROVEMENTS PROGRAM

Department/ Description	Current 2015	Six Year Program 2016	2017	2018	2019	2020	2021	Future	TOTAL
ADMINISTRATION (590):									
South Lift Station Replacement	920,000								920,000
Fulton Augmentation Ditch	1,700,000								1,700,000
8 CBT Shares	202,200								202,200
North Lift Station PLC Upgrade		25,000							25,000
NLS-Meter Vault & New Flow Meter Install			50,000						50,000
NLS-Pump 1 Replacement				25,000					25,000
ELS-Upgrade PLC				25,000					25,000
NSL-Pump 2 Replacement					25,000				25,000
	2,822,200	25,000	50,000	50,000	25,000	-	-	-	2,972,200
TOTAL UTILITY FUND	5,060,058	800,000	3,700,000	1,680,000	31,795,000	3,505,000	2,575,000	515,000	49,630,058
STORM DRAINAGE FUND (45)									
Factory Circle	198,339								198,339
Repl inlets on 9th	100,000								100,000
Repl line coming out of 14th St.	534,882								534,882
Line Repl on 6th (Hoover to Fulton)			125,000						125,000
Misc Line Repl					300,000				300,000
TOTAL STORM DRAINAGE FUND	833,221	-	125,000	-	300,000	-	-	-	1,258,221
RECREATION CENTER FUND (50)									
Women's Lockers	12,000								12,000
Carpet	15,000		5,000						20,000
RTU Unit	2,350								2,350
Water Slide Stairwell & Landing		40,000							40,000
Sky Light Repair				12,000					12,000
Gym Floor Refinish				25,000					25,000
Astro Bright Surface Renovation					70,000				70,000
Locker Replacements						8,000			8,000
TOTAL RECREATION CENTER FUND	29,350	40,000	5,000	37,000	70,000	8,000	-	-	189,350

CITY OF FORT LUPTON

SUMMARY OF SIX YEAR

CAPITAL IMPROVEMENTS PROGRAM

Department/ Description	Current 2015	Six Year Program 2016	2017	2018	2019	2020	2021	Future	TOTAL
GOLF COURSE FUND (60)									
PRO SHOP/RESTAURANT (680):									
Pavillion Remodel			30,000						30,000
Clubhouse Renovations						60,000			60,000
	-	-	30,000	-	-	60,000	-	-	90,000
MAINTENANCE (685):									
Bunker Renovation			75,000	75,000					150,000
Cart Paths			12,000						12,000
Walk-Behind Aerator			28,000						28,000
Rough Mower				52,000					52,000
Greens Only Heads				15,000					15,000
Chemical Shed					9,000				9,000
Tractor					65,000				65,000
Sand Pro					20,000				20,000
Utility Carts					20,000				20,000
Dingo							25,000		25,000
Island Landscaping								6,000	6,000
	-	-	115,000	142,000	114,000	-	25,000	6,000	402,000
TOTAL GOLF COURSE FUND	-	-	145,000	142,000	114,000	60,000	25,000	6,000	492,000
TOTAL CAPITAL PROJECTS	9,184,461	4,565,691	5,647,175	7,343,302	32,744,000	3,743,000	3,992,000	643,000	67,862,629

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2016

Fund/Department:	**Contact Person:**
General / Miscellaneous	Claud Hanes

Capital Project:	New City Hall Architectural Work

Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase	x		Plans for a new City Hall building at a new location
Replacement Equipment			
Building Improvements			
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

The City owns 5 acres for a new City Hall site and is negotiating on other land possibilities. The economic pressure has increased FTEs in our current facility so it is time to start a true architectural design of a new facility to accommodate the City's current and future operational needs.

Estimated Cost of the Project: $120,000

Other Information

Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent			We are out of space in our current facility & need to look forward to expansion.
Necessary			
Desirable	x		

Impact on Operating Budget:	**Dollar Amount**	**Brief Explanation:**
Anticipated Additional Operating Savings/Revenues:	$0.00	N/A
Anticipated Additional Operating Costs:	$0.00	N/A

TIMETABLE: Est. Start Date: Jan-16 Est. Completion Date: Dec-16

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2016

Fund/Department:	**Contact Person:**
General Fund / IT	Travis Aksamitowski

Capital Project:	Network Equipment		
Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase	X		We need to start the process of having redundancy for all major core network equipment.
Replacement Equipment			
Building Improvements			
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

Having redundancy for the critical (core network) allows for less downtime and is the beginning of starting a disaster recovery (DR) center. It would be recommended that the equipment match what is currently running and to implement a DR center in case one of our devices fails. If this happens, the other device will take over, minimizing interruptions in the network and the service that the City provides to its customers/residents.

Estimated Cost of the Project: $30,000

Other Information

Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent	X		When a system dies, we lose everything until it is replaced. In the case of having redundant equipment, there is a "failover" process that will happen; limiting the downtime to minutes/hours rather than days or weeks for the hardware to be replaced.
Necessary			
Desirable			

Impact on Operating Budget:	**Dollar Amount**	**Brief Explanation:**
Anticipated Additional Operating Savings/Revenues:	$0.00	N/A
Anticipated Additional Operating Costs:	$0.00	N/A

TIMETABLE: Est. Start Date: Jan-16 Est. Completion Date: Dec-16

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2016

Fund/Department:	**Contact Person:**
General/City Clerk & Court	Nanette Fornof or Jeanelle Anderson

Capital Project:	SuiteView - Citizen Engagement		
Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase	x		The City will need to purchase a SuiteView Broadcast Encoder/Recorder and 4-Channel USE Audio Interface for a total amount of $1,880.
Replacement Equipment		x	
Building Improvements		x	
Land Improvements		x	
Equipment Less than $5,000.		x	

Complete Project Description

SuiteView is a complete video/audio on-demand and live streaming platform designed specifically for Council meetings. The public portal is a feature of the SuiteView program which provides citizens with immediate access to meeting content and agendas. The City could manage the publishing and archiving of the Council meetings. This would also allow the Court to record both audio and video court room sessions. The software and hardware can be relocated if needed.

Estimated Cost of the Project: $20,000

Other Information

Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent		x	The current recording system the City is using only allows the citizens to view the Council meeting the night of the meeting. If a citizen is requesting to watch a meeting, a copy of the reordered disc is provided to them.
Necessary	x		
Desirable	x		

Impact on Operating Budget:	**Dollar Amount**	**Brief Explanation:**
Anticipated Additional Operating Savings/Revenues:	$0.00	
Anticipated Additional Operating Costs:	$4,776.00	

TIMETABLE: Est. Start Date: Jan-16 Est. Completion Date: Feb-16

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2016

Fund/Department:	**Contact Person:**
General Fund / IT	Laura Howe

Capital Project:	Web-based Application to Track Applicants & Complete Performance Reviews

Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase	x		A web-based application to track applicants and complete performance reviews.
Replacement Equipment		x	
Building Improvements		x	
Land Improvements		x	
Equipment Less than $5,000.		x	

Complete Project Description

The City's recruiting processes are extremely manual. Resumes and applications are received in multiple places and manually input into a database (Caselle) for affirmative action purposes. We'd like to go to an electronic-based system for requisitions, resumes and applications. This will enable us to work far more efficiently and produce meaningful reports.

We'd also like to implement a system for completing performance reviews. The City has 6 or more very different sets of employees with different needs which requires customizable systems which will help us provide more objective and meaningful feedback to employees to maximize performance.

Estimated Cost of the Project: $23,000

Other Information

Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent		x	We can continue to work without these systems but the capabilities of the HR Department are limited. It will be extremely challenging to scale to the growing needs of our growing City and provide more than the minimum services.
Necessary		x	
Desirable	x		

Impact on Operating Budget:	**Dollar Amount**	**Brief Explanation:**
Anticipated Additional Operating Savings/Revenues:	$0.00	This does not save hard dollars, however, more efficiencies in HR may save manpower in the long-term.
Anticipated Additional Operating Costs:	$15,000.00	Annual system costs.

TIMETABLE: Est. Start Date: Jan-16 Est. Completion Date: Jun-16

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2016

Fund/Department:	**Contact Person:**
General Fund / IT	Travis Aksamitowski

Capital Project:	Enterprise Wireless Solution

Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase	X		Wireless solution will be for City Hall, PD, Recreation Center and Coyote Creek Golf Course. It will be a more secure, robust and reliable system.
Replacement Equipment			
Building Improvements			
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

The current wireless system in place is consistently going out at all sites due to using residential-grade routers. The solution would be an enterprise wireless system that has a more secure network connection for those employees that log on as well as segregating the guests that use the wireless. It is a cloud-based solution which allows us to troubleshoot issues without being on site. It also allows the staff to use the same password(s) at all buildings. Guests will have to agree to terms prior to connecting and will be limited to a 24 hour lease time. This solution includes the setup throughout the existing buildings and can be added to additional buildings if needed in the future for the hardware cost.

Estimated Cost of the Project: $10,000

Other Information

Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent	X		Council members depend on the wireless to allow access to the network to complete their jobs. Guests at the Rec Center constantly complain about the internet being down. Although this is a free service to the guests, once implemented, it is much harder to charge and/or remove from the environment.
Necessary			
Desirable			

Impact on Operating Budget:	**Dollar Amount**	**Brief Explanation:**
Anticipated Additional Operating Savings/Revenues:	$0.00	N/A
Anticipated Additional Operating Costs:	$0.00	N/A

TIMETABLE: Est. Start Date: Jan-16 Est. Completion Date: Dec-16

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2016

Fund/Department:	**Contact Person:**
General Fund / IT	Travis Aksamitowski

Capital Project:	Patch Management

Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase	X		Will allow for patch management to desktops and network equipment.
Replacement Equipment			
Building Improvements			
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

Will allow for a more protected network by making sure that all devices on the network are up to date with patches. Will assist with automating the process delivering the patching content faster and more consistently to all users and systems wherever they are located.

Estimated Cost of the Project: $7,000

Other Information

Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent	X		Will relieve the ongoing interruption from IT to get computers updated one by one and the systems will be upgraded automatically after patches have been successfully tested.
Necessary			
Desirable			

Impact on Operating Budget:	**Dollar Amount**	**Brief Explanation:**
Anticipated Additional Operating Savings/Revenues:	$0.00	N/A
Anticipated Additional Operating Costs:	$0.00	N/A

TIMETABLE: Est. Start Date: Jan-16 Est. Completion Date: Dec-16

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2016

Fund/Department:	**Contact Person:**
General Fund / IT	Travis Aksamitowski

Capital Project:	Re-Wire Recreation/Community Center with CAT 6 Cabling

Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			Currently, the Community Center and Recreation Center are running on CAT 3 and CAT5 wiring which is not allowing for the output of bandwidth for the computer systems on-site. Furthermore, the current closet is a tight space and isn't allowing proper air flow to the equipment. This is causing internet outages and phones continue to go down intermittently causing interruptions in business. Picture of the current closet is attached.
Replacement Equipment			
Building Improvements	X		
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

Active Cabling will come into the building and move the current wire closet to the maintenance room on the Community Center side. A single-mode fiber will then be run from the maintenance room to the copy room on the Recreation Center side. The copy room wall rack and network equipment will run the Recreation Center side of the building while the Community Center wall rack system will run the Community Center side of the building.

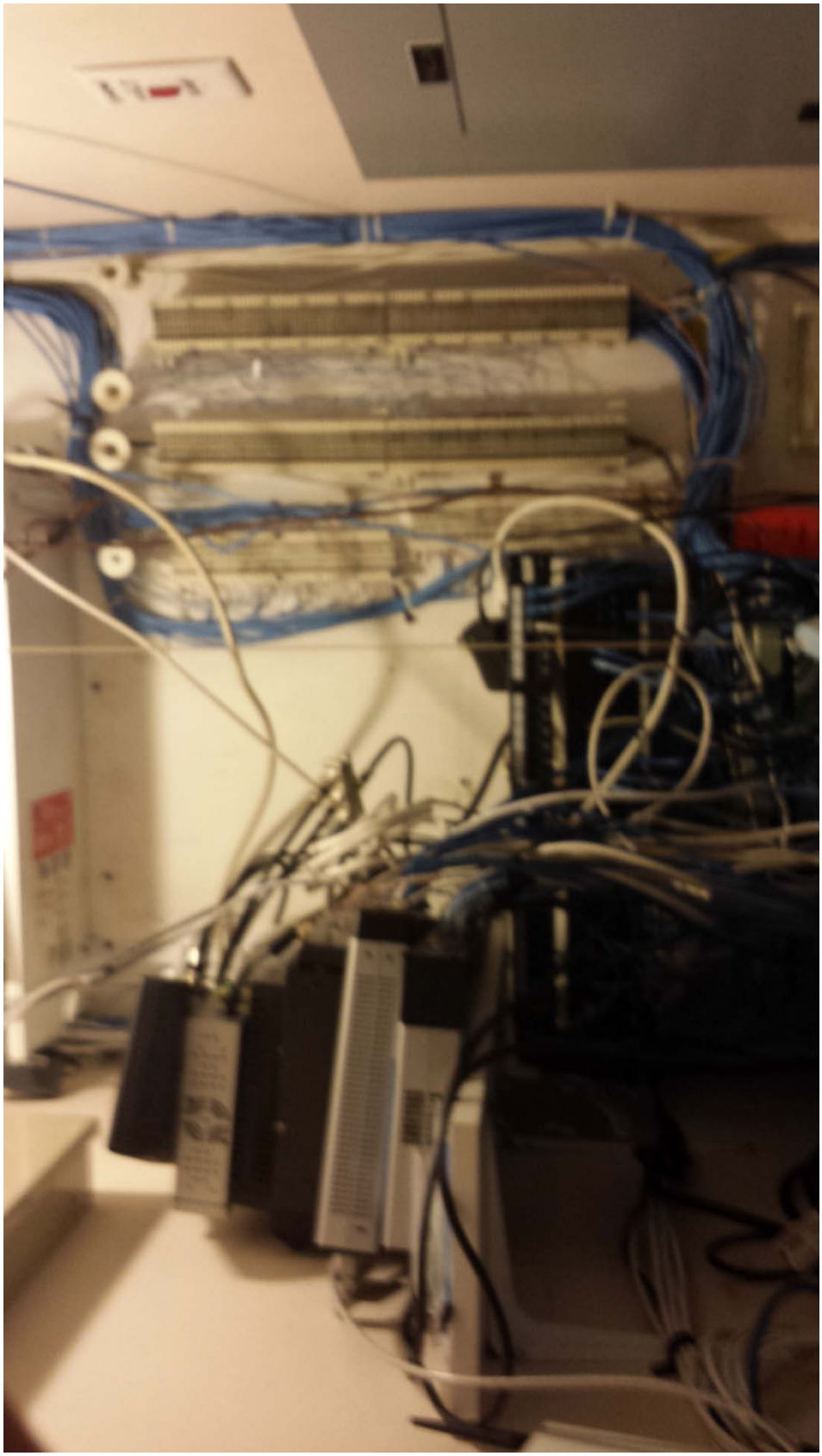
Estimated Cost of the Project: $20,000

Other Information

Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent	X		
Necessary			
Desirable			

Impact on Operating Budget:	**Dollar Amount**	**Brief Explanation:**
Anticipated Additional Operating Savings/Revenues:	$0.00	N/A
Anticipated Additional Operating Costs:	$0.00	N/A

TIMETABLE: Est. Start Date: Jan-16 Est. Completion Date: Dec-16



CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2016

Fund/Department:	**Contact Person:**
General Fund / Court	Travis Aksamitowski

Capital Project:	Replace Municipal Court Software

Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			Replacement of Municipal Court software.
Replacement Equipment	X		
Building Improvements			
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

The Municipal Court software is over 10+ years old. A new case management system will interface with state agencies and meet the new reporting requirements of the DMV. Technology improvement would also advance the Court's ability to accommodate the demands of the citizens.

Estimated Cost of the Project: $40,000

Other Information

Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent	X		The current software is out-of-date and needs to be updated. I made sure that the system can be moved to another location in case City Hall is moved.
Necessary			
Desirable			

Impact on Operating Budget:	**Dollar Amount**	**Brief Explanation:**
Anticipated Additional Operating Savings/Revenues:	$0.00	N/A
Anticipated Additional Operating Costs:	$0.00	N/A

TIMETABLE: Est. Start Date: Jan-16 Est. Completion Date: Jul-16

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2016

Fund/Department:	**Contact Person:**
General Fund / Police Department	Ken Poncelow

Capital Project:	Replace Patrol Vehicle

Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			Replacement of patrol vehicles as they age out. This includes $57,000 for the vehicle and $11,000 for the equipment that goes into it.
Replacement Equipment	X		
Building Improvements			
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

As patrol vehicles age out, they need to be replaced. This includes $57,000 for the vehicle and $11,000 for the equipment that goes in it.

Estimated Cost of the Project: $68,000

Other Information

Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent			
Necessary	X		
Desirable			

Impact on Operating Budget:	**Dollar Amount**	**Brief Explanation:**
Anticipated Additional Operating Savings/Revenues:	$0.00	N/A
Anticipated Additional Operating Costs:	$0.00	N/A

TIMETABLE: Est. Start Date: Jan-16 Est. Completion Date: Jun-16

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2016

Fund/Department:	**Contact Person:**
General Fund/Shop	Marco Carani

Capital Project:	Con-Ex Storage Containers		
Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			20 foot long metal storage container for supplies
Replacement Equipment			
Building Improvements	x		
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

Currently the shop has 2 old wooden sheds for storage. These sheds are falling apart. The purchase of this storage unit would allow material to stay dry and safe from theft. They also would keep fire danger away. It's important to store water pipe, sewer pipe and the needed fittings out of the sun.

Estimated Cost of the Project: $7,000

Other Information

Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent			better storage
Necessary	x		
Desirable			

Impact on Operating Budget:	**Dollar Amount**	**Brief Explanation:**
Anticipated Additional Operating Savings/Revenues:	$0.00	N/A
Anticipated Additional Operating Costs:	$0.00	N/A

TIMETABLE: Est. Start Date: Jan-16 Est. Completion Date: Sep-16

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2016

Fund/Department:	**Contact Person:**
General Fund/Streets	Marco Carani

Capital Project:	2 Ton Dump Truck with Plow		
Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase	x		2 ton dump truck with plow for daily operations
Replacement Equipment			
Building Improvements			
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

Purchase of this truck would allow us to be less restricted on job sites. We often need to get small amounts of dirt, asphalt and gravel. In the past, we would always need to take our big dump trucks, which is a waste of time and fuel for smaller loads. This would also replace one of our pick up plows which would allow us to be more efficient while plowing snow.

Estimated Cost of the Project: $90,000

Other Information			
Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent			Better operations and savings
Necessary	x		
Desirable			

Impact on Operating Budget:	**Dollar Amount**	**Brief Explanation:**
Anticipated Additional Operating Savings/Revenues:	$5,000.00	We would save on fuel and have faster travel times.
Anticipated Additional Operating Costs:	$0.00	N/A

TIMETABLE: Est. Start Date: Mar-16 Est. Completion Date: Sep-16

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2016

Fund/Department:	**Contact Person:**
General Fund/Streets	Marco Carani

Capital Project:	85 & 52 Gateway Improvements		
Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			Beautification of 85 & 52
Replacement Equipment			
Building Improvements			
Land Improvements	x		
Equipment Less than $5,000.			

Complete Project Description

We would like to continue the beautification of Hwy 85 and 52 entrances to the City. We need to extend a water line and build some retaining walls. This project will be submitted to DOLA for a $100,000 grant. If we don't get the grant, we won't do the project.

Estimated Cost of the Project: $200,000

Other Information			
Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent			Clean up the gateway to the City
Necessary	x		
Desirable			

Impact on Operating Budget:	**Dollar Amount**	**Brief Explanation:**
Anticipated Additional Operating Savings/Revenues:	$3,500.00	Less maintenance of weeds and mowing.
Anticipated Additional Operating Costs:	$0.00	N/A

TIMETABLE:	Est. Start Date:	Jan-16	Est. Completion Date:	Nov-16

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2016

Fund/Department:	**Contact Person:**
General Fund/Streets	Marco Carani

Capital Project:	16th Street Road Improvements

Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			Half of cost for 16th St. improvements
Replacement Equipment			
Building Improvements			
Land Improvements	x		
Equipment Less than $5,000.			

Complete Project Description

16th Street has been designed for reconstruction between Hwy 85 and the Union Pacific railroad tracks. We are currently trying to get contributions for our impact users. If City would have to fund this project in house, we would need to get a DOLA grant for a matching $486,000.00 for a $936,000.00 project. Project will not move forward without contributions or a DOLA grant. The grant revenue is budgeted in the General Fund. The other half of the expense of this project is budgeted in the Street Sales Tax Fund.

Estimated Cost of the Project: $486,000

Other Information

Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent	x		Road is at 80% failure and we need to address drainage.
Necessary			
Desirable			

Impact on Operating Budget:	**Dollar Amount**	**Brief Explanation:**
Anticipated Additional Operating Savings/Revenues:	$0.00	
Anticipated Additional Operating Costs:	$5,000.00	Cost is per year. Sheet patching is the only way to maintain the road at this time. It would need to be done monthly.

TIMETABLE: Est. Start Date: Jan-16 Est. Completion Date: Sep-16

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2016

Fund/Department:	**Contact Person:**
General Fund/Buildings & Grounds	Nanette Fornof/Aaron Herrera

Capital Project:	Acquisitions of Art Work

Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase	x		The purpose of this request is to provide a way to fund the acquisition and maintenance of art work by the City and to establish guidelines for the selection and display of the art work.
Replacement Equipment			
Building Improvements			
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

The funding source for this project is to allocate 1% of actual annual construction cost. If the program was in place for 2015, the monies allocated from construction projects would be $20,610 +/-. As for future years, estimated revenues would be $20,000. The monies collected would be used for the purchase of art work in parks, open space, and other city-owned property. Staff is also asking that the development requirements include art work to be part of the development. A new committee would be formed and the committee would work on an "Art Work" policy or guidelines. The types of "Art Work" would include, but limited to, sculptures, monuments, murals, paintings, fountains, banners, carvings and stained glass just to name a few.

Estimated Cost of the Project: $21,000

Other Information

Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent		x	Help beautify the City of Fort Lupton.
Necessary		x	
Desirable	x		

Impact on Operating Budget:	**Dollar Amount**	**Brief Explanation:**
Anticipated Additional Operating Savings/Revenues:	$0.00	N/A
Anticipated Additional Operating Costs:	$21,000.00	N/A

TIMETABLE: Est. Start Date: Jan-16 Est. Completion Date: Dec-16

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2016

Fund/Department:	**Contact Person:**
General Fund / Bldgs & Grounds	Aaron Herrera

Capital Project:	85/52 Water for Landscaping		
Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			This CIP request if for running city water services to the 85/52 landscaping project that was completed late in 2014.
Replacement Equipment			
Building Improvements			
Land Improvements	X		
Equipment Less than $5,000.			

Complete Project Description

This CIP request is for running City water services to the 85/52 landscaping project that was completed late in 2014. We are currently tied into Burger King's irrigation system but it doesn't have enough pressure to properly service the entire landscaped area. The cost noted below includes boring in the new water line from Grand Ave. to the landscape project area.

Estimated Cost of the Project: $8,500

Other Information			
Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent			This project is needed so that we can get the newly landscaped area properly irrigated.
Necessary	X		
Desirable			

Impact on Operating Budget:	**Dollar Amount**	**Brief Explanation:**
Anticipated Additional Operating Savings/Revenues:	$0.00	N/A
Anticipated Additional Operating Costs:	$250.00	Additional water costs

TIMETABLE: Est. Start Date: Apr-16 Est. Completion Date: Jun-16

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2016

Fund/Department:	**Contact Person:**
10-330 Bldgs & Grounds	Aaron Herrera

Capital Project:	Dog Park		
Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			This CIP is for the installation of a dog park in town.
Replacement Equipment			
Building Improvements			
Land Improvements	X		
Equipment Less than $5,000.			

Complete Project Description

Many citizens have expressed interest in the City providing a dog park in town. This CIP request is for a dog park which will include fencing, a small shelter, dog park equipment, signage, a water fountain and etc.

Estimated Cost of the Project: $30,000

Other Information			
Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent			This project is desirable, not necessary or urgent.
Necessary			
Desirable	X		

Impact on Operating Budget:	**Dollar Amount**	**Brief Explanation:**
Anticipated Additional Operating Savings/Revenues:	$0.00	N/A
Anticipated Additional Operating Costs:	$0.00	N/A

TIMETABLE: Est. Start Date: Apr-16 Est. Completion Date: Jun-16

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2016

Fund/Department:	**Contact Person:**
General Fund / Bldgs & Grounds	Aaron Herrera

Capital Project:	4-Wheel Drive Truck

Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			We need this truck to avoid accidents during the wintertime. One of the current pickups that is used heavily for snow removal duty is a 2-wheel drive truck and is not reliable during snow events.
Replacement Equipment	X		
Building Improvements			
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

We need this truck to avoid accidents during the wintertime. One of the current pickups that is used heavily for snow removal duty is a 2-wheel drive truck and is not reliable during snow events.

Estimated Cost of the Project: $30,000

Other Information

Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent			This is necessary but not urgent. We've made it work for several years; but the 2-wheel drive truck has it's downfalls particularly as it relates to safety and efficiency. The truck we'll be replacing is a 2000 Ford F-150.
Necessary	X		
Desirable			

Impact on Operating Budget:	**Dollar Amount**	**Brief Explanation:**
Anticipated Additional Operating Savings/Revenues:	$250.00	Newer trucks are more fuel efficient and will help lower fuel costs.
Anticipated Additional Operating Costs:	$0.00	N/A

TIMETABLE: Est. Start Date: Jan-16 Est. Completion Date: Mar-16

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2016

Fund/Department:	**Contact Person:**
General Fund / Buildings & Grounds	Aaron Herrera

Capital Project:	3/4 Ton, 4-Wheel Drive Truck		
Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			This truck will increase the department's ability to haul equipment throughout the city.
Replacement Equipment	X		
Building Improvements			
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

A 3/4 ton truck is needed to safely transport equipment to job sites. Transporting landscaping material such as rock, crushed refines and mulch requires heavy-duty vehicles. We will be replacing one of the older trucks in our fleet.

Estimated Cost of the Project: $30,000

Other Information			
Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent			To ensure safety while transporting goods and equipment.
Necessary	x		
Desirable			

Impact on Operating Budget:	**Dollar Amount**	**Brief Explanation:**
Anticipated Additional Operating Savings/Revenues:	$300.00	Fuel efficient and less maintenance cost
Anticipated Additional Operating Costs:	$0.00	N/A

TIMETABLE:	Est. Start Date:	Jan-16	Est. Completion Date:	Mar-16

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2016

Fund/Department:	**Contact Person:**
General Fund / Buildings & Grounds	Aaron Herrera

Capital Project:	Parking Improvements at Railroad Park South		
Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			This CIP request is for parking improvements at Railroad Park South.
Replacement Equipment			
Building Improvements			
Land Improvements	X		
Equipment Less than $5,000.			

Complete Project Description

This project will provide off-street parking for the new volleyball/horseshoe pit area at Railroad Park South at the intersection of 4th & Pacific.

Estimated Cost of the Project: $15,000

Other Information			
Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent			Allows citizens to park their vehicles off the street.
Necessary	x		
Desirable			

Impact on Operating Budget:	**Dollar Amount**	**Brief Explanation:**
Anticipated Additional Operating Savings/Revenues:	$0.00	N/A
Anticipated Additional Operating Costs:	$0.00	N/A

TIMETABLE: Est. Start Date: Apr-16 Est. Completion Date: May-16

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2016

Fund/Department:	**Contact Person:**
General Fund / Buildings & Grounds	Aaron Herrera

Capital Project:	Railroad Park Restroom		
Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase	x		This project will add a restroom facility to Railroad Park South.
Replacement Equipment			
Building Improvements			
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

The new restroom would eliminate the porta-potty and beautify the park. This restroom would service both Railroad Park South and North. The restroom would be similar to what we are installing at Koshio Park and Coyote Creek Golf Course in FY 2015.

Estimated Cost of the Project: $52,500

Other Information			
Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent			This restroom project is desirable because it will enhance the appeal of the park and provide a better restroom option for our citizens.
Necessary			
Desirable	x		

Impact on Operating Budget:	**Dollar Amount**	**Brief Explanation:**
Anticipated Additional Operating Savings/Revenues:	$500.00	We will save money by not having to pump out the restrooms on a weekly basis.
Anticipated Additional Operating Costs:	$300.00	Water for the restroom.

TIMETABLE: Est. Start Date: Mar-16 Est. Completion Date: Jun-15

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2016

Fund/Department:	**Contact Person:**
General Fund / Buildings & Grounds	Aaron Herrera

Capital Project:	Storage Building		
Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase	x		Storage building for equipment.
Replacement Equipment			
Building Improvements			
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

Storage building to store the city's equipment out of the weather. The storage building would protect and preserve the city's investment in parks equipment. This building would be a 50'x50' structure.

Estimated Cost of the Project: $25,000

Other Information			
Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent	x		To protect the city's equipment from the elements.
Necessary			
Desirable			

Impact on Operating Budget:	**Dollar Amount**	**Brief Explanation:**
Anticipated Additional Operating Savings/Revenues:	$0.00	N/A
Anticipated Additional Operating Costs:	$0.00	N/A

TIMETABLE: Est. Start Date: Jan-16 Est. Completion Date: Jun-16

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2016

Fund/Department:	**Contact Person:**
General Fund / Bldgs & Grounds	Aaron Herrera

Capital Project:	South Platte River Trail

Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			This CIP form is for the $88,000 match the City is committed to as a part of CDOT's TAP grant award.
Replacement Equipment			
Building Improvements			
Land Improvements	X		
Equipment Less than $5,000.			

Complete Project Description

The City was awarded a TAP grant in 2015 to construct a trail along the South Platte River. The total cost of the project is $440,000, of which the City is committed to a $88,000 match. The match is $70,000 for the TAP grant and $18,000 from a grant that was reallocated for the Branding Iron sidewalk project (CDOT grant #STE M465-009). The anticipated grant revenue is $352,000.

Estimated Cost of the Project: $352,000

Other Information

Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent	X		We must allocate these matching funds as part of our commitment for the grants.
Necessary			
Desirable			

Impact on Operating Budget:	**Dollar Amount**	**Brief Explanation:**
Anticipated Additional Operating Savings/Revenues:	$0.00	N/A
Anticipated Additional Operating Costs:	$0.00	N/A

TIMETABLE: Est. Start Date: Jan-16 Est. Completion Date: Dec-16

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2016

Fund/Department:	**Contact Person:**
General Fund / Bldgs & Grounds	Aaron Herrera

Capital Project:	Vincent Park Turf Upgrades

Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			Kentucky Bluegrass for Vincent Park
Replacement Equipment			
Building Improvements			
Land Improvements	X		
Equipment Less than $5,000.			

Complete Project Description

This request would allow for the B&G department to remove the Buffalo Grass and replace it with Kentucky Bluegrass. Vincent Park has enough room for a full-size football/soccer field and it would be optimal to have a more suitable species of grass.

Estimated Cost of the Project: $50,000

Other Information

Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent			This project is desirable, not necessary or urgent.
Necessary			
Desirable	X		

Impact on Operating Budget:	**Dollar Amount**	**Brief Explanation:**
Anticipated Additional Operating Savings/Revenues:	$0.00	N/A
Anticipated Additional Operating Costs:	$0.00	N/A

TIMETABLE: Est. Start Date: May-16 Est. Completion Date: Jun-16

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2016

Fund/Department:	**Contact Person:**
General Fund / Bldgs & Grounds	Aaron Herrera

Capital Project:	Zero-Turn Mower		
Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			The grounds department acquired a zero-turn radius mower in 2015 and it has been an asset. The department's mower fleet is getting older and some mowers need to be replaced.
Replacement Equipment	x		
Building Improvements			
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

The grounds department acquired a zero turn radius mower and has been an asset to the city grounds department. The departments mower fleet is getting older and some mowers need to be replaced. The smaller mowers are easier on the turf because they are lighter and are more agile, which allows them to get into tight spaces.

Estimated Cost of the Project: $10,000

Other Information			
Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent			This purchase is necessary so we can ensure the parks around the city continue to be well- kept and beautified for the citizens of Fort Lupton.
Necessary	x		
Desirable			

Impact on Operating Budget:	**Dollar Amount**	**Brief Explanation:**
Anticipated Additional Operating Savings/Revenues:	$500.00	new mower will require lower maintenance costs.
Anticipated Additional Operating Costs:	$100.00	The newer mowers require high octane fuel to run efficiently.

TIMETABLE: Est. Start Date: Jan-16 Est. Completion Date: Mar-16

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2016

Fund/Department:	**Contact Person:**
General Fund / Buildings & Grounds	Aaron Herrera

Capital Project:	Koshio Park Restroom Electrical		
Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			Electrical upgrades for Koshio Park restroom which includes running electrical to the new restroom facility and along Highway 52.
Replacement Equipment			
Building Improvements	X		
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

Council has expressed a desire to have the newly installed restroom at Koshio Park heated so that it can be used all year long. Along with adding electrical to the restroom facility, the plan is to have electrical boxes installed along Highway 52 for Christmas lights, events, etc.

Estimated Cost of the Project: $8,500

Other Information			
Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent			This project is desirable.
Necessary			
Desirable	X		

Impact on Operating Budget:	**Dollar Amount**	**Brief Explanation:**
Anticipated Additional Operating Savings/Revenues:	$0.00	N/A
Anticipated Additional Operating Costs:	$250.00	Additional costs associated with greater electrical usage during the winter months.

TIMETABLE: Est. Start Date: Apr-16 Est. Completion Date: May-16

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2016

Fund/Department:	**Contact Person:**
General Fund / Planning	Jake Freier/ Todd Hodges

Capital Project:	Digital Orthophoto Imagery and Elevation Data

Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase	x		New aerial color photography and elevation data for the City
Replacement Equipment			
Building Improvements			
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

This project will include new high resolution (3" pixel) color aerial photography and one foot contour elevation data in the City of Fort Lupton as well as the rural areas surrounding the City. The imagery and data collection will take place in the spring of 2016 during leaf-off conditions. These products will be used by the City as base map layers in the City's geographic information system (GIS) to support many other City departments and functions which include but are not limited to Planning, Public Safety, Public Works, Emergency Management, Economic Development, Code Enforcement, Parks and the Golf Course.

Estimated Cost of the Project: $90,000

Other Information

Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent			The project will greatly improve the City's base GIS data and serve as data to support the City's Comprehensive Plan project.
Necessary			
Desirable	x		

Impact on Operating Budget:	**Dollar Amount**	**Brief Explanation:**
Anticipated Additional Operating Savings/Revenues:	$0.00	N/A
Anticipated Additional Operating Costs:	$0.00	N/A

TIMETABLE: Est. Start Date: Mar-16 Est. Completion Date: Oct-16

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2016

Fund/Department:	**Contact Person:**
SSTX/Streets	Marco Carani

Capital Project:	Engineering services for 16th St. Reconstruction

Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			Engineering services for 16th St. reconstruction.
Replacement Equipment			
Building Improvements			
Land Improvements	x		
Equipment Less than $5,000.			

Complete Project Description

16th St. has been designed for reconstruction between HWY 85 to the Union Pacific Railroad tracks. We need engineering services for construction, bidding, and final as builts.

Estimated Cost of the Project: $36,000

Other Information

Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent	x		Road is at 80% failure and we need to address drainage.
Necessary			
Desirable			

Impact on Operating Budget:	**Dollar Amount**	**Brief Explanation:**
Anticipated Additional Operating Savings/Revenues:	$0.00	N/A
Anticipated Additional Operating Costs:	$0.00	N/A

TIMETABLE: Est. Start Date: Jan-16 Est. Completion Date: Sep-16

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2016

Fund/Department:	**Contact Person:**
SSTX/Streets	Marco Carani

Capital Project:	16th Street Road Improvements		
Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			Half of cost for 16th St. improvements
Replacement Equipment			
Building Improvements			
Land Improvements	x		
Equipment Less than $5,000.			

Complete Project Description

16th Street has been designed for reconstruction between Hwy 85 and the Union Pacific railroad tracks. We are currently trying to get contributions for our impact users. If City would have to fund this project in house, we would need to get a DOLA grant for a matching $450,000.00 for a $900,000.00 project. Project will not move forward without contributions or a DOLA grant. The grant revenue is budgeted in the General Fund along with the other half of the cost of doing this project.

Estimated Cost of the Project: $450,000

Other Information			
Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent	x		Road is at 80% failure and we need to address drainage.
Necessary			
Desirable			

Impact on Operating Budget:	**Dollar Amount**	**Brief Explanation:**
Anticipated Additional Operating Savings/Revenues:	$0.00	
Anticipated Additional Operating Costs:	$5,000.00	Cost is per year. Sheet patching is the only way to maintain the road at this time. It would need to be done monthly.

TIMETABLE: Est. Start Date: Jan-16 Est. Completion Date: Sep-16

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2016

Fund/Department:	**Contact Person:**
SSTX/Streets	Marco Carani

Capital Project:	Curb, Gutter, and Sidewalk Replacement		
Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			Failing concrete work throughout town
Replacement Equipment			
Building Improvements			
Land Improvements	x		
Equipment Less than $5,000.			

Complete Project Description

This is a yearly need to replace our old concrete sidewalk, curb and gutter throughout town.

Estimated Cost of the Project: $100,000

Other Information			
Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent			Old concrete is broken and settling.
Necessary	x		
Desirable			

Impact on Operating Budget:	**Dollar Amount**	**Brief Explanation:**
Anticipated Additional Operating Savings/Revenues:	$0.00	N/A
Anticipated Additional Operating Costs:	$10,000.00	Road requires a lot of patching due to concrete age and failure

TIMETABLE: Est. Start Date: Feb-16 Est. Completion Date: Nov-16

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2016

Fund/Department:	**Contact Person:**
SSTX/Streets	Marco Carani

Capital Project:	Engineering for 5th St. & Hoover from 6th to 9th Reconstruction Design

Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			Engineering services for 5th & Hoover paving
Replacement Equipment			
Building Improvements			
Land Improvements	x		
Equipment Less than $5,000.			

Complete Project Description

5th & Hoover Street had utility's installed in 2015 and I am requesting paving to eliminate trench cuts.

Estimated Cost of the Project: $60,000

Other Information

Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent			Road needs paving after utility work was done.
Necessary	x		
Desirable			

Impact on Operating Budget:	**Dollar Amount**	**Brief Explanation:**
Anticipated Additional Operating Savings/Revenues:	$0.00	N/A
Anticipated Additional Operating Costs:	$0.00	N/A

TIMETABLE: Est. Start Date: Jan-16 Est. Completion Date: Sep-16

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2016

Fund/Department:	**Contact Person:**
Library Fund	Janice Fisher-Giles

Capital Project:	Front Door Entrance

Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			Change the location of Library front door entrance
Replacement Equipment			
Building Improvements	x		
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

The combined public / high school student entrance is a potential security problem. A safety study performed for the school district suggests closing the current entrance and re-positioning it so that the public and the students no longer share an entrance.

Estimated Cost of the Project: $150,000

Other Information

Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent			We need more information to determine if this is urgent, necessary or desirable.
Necessary			
Desirable	x		

Impact on Operating Budget:	**Dollar Amount**	**Brief Explanation:**
Anticipated Additional Operating Savings/Revenues:	$0.00	N/A
Anticipated Additional Operating Costs:	$0.00	N/A

TIMETABLE: Est. Start Date: Jan-16 Est. Completion Date: Dec-17

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2016

Fund/Department:	**Contact Person:**
Library Fund	Janice Fisher-Giles

Capital Project:	Security Gates at Front Doors

Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			The security gates at our front doors have not been operational for several years. When we do the RFID labelling project, it makes sense to include purchase of security gates compatible with the new tags in order to prevent theft of library materials.
Replacement Equipment	x		
Building Improvements			
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

Replace non-working security gates at Library front doors.

Estimated Cost of the Project: $15,000

Other Information

Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent			We can continue with security gates that only give the appearance of theft prevention but, in fact, don't actually work. When we do the RFID project, we might as well include operational gates that are compatible with the labelling project.
Necessary			
Desirable	x		

Impact on Operating Budget:	**Dollar Amount**	**Brief Explanation:**
Anticipated Additional Operating Savings/Revenues:	$0.00	N/A
Anticipated Additional Operating Costs:	$0.00	N/A

TIMETABLE: Est. Start Date: Jan-16 Est. Completion Date: Dec-17

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2016

Fund/Department:	**Contact Person:**
CPR/Community Center	Monty Schuman

Capital Project:	Van

Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			Replace Van 1 at the Recreation Center
Replacement Equipment	x		
Building Improvements			
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

The current van 1 was purchased in 2000 and has been used heavily over the years. It is the preferred van of the seniors and is becoming a liability to take on longer road trips do to it's age. This van is currently 15 years old.

Estimated Cost of the Project: $45,000

Other Information

Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent	x		This van is in need of replacement due to the the heavy use during the summer season with both the seniors and summer day camp utilizing it. It is out almost every day during this time.
Necessary			
Desirable			

Impact on Operating Budget:	**Dollar Amount**	**Brief Explanation:**
Anticipated Additional Operating Savings/Revenues:	$5,000.00	This allows us to continue to offer quality programs and trips. Not being able to offer these excursions could negatively impact our enrollments.
Anticipated Additional Operating Costs:	$0.00	N/A

TIMETABLE: Est. Start Date: Feb-16 Est. Completion Date: Apr-16

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2016

Fund/Department:	**Contact Person:**
CPR/Community Center	Monty Schuman

Capital Project:	Toro Workman Mower

Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			To replace the Workman at the ball parks.
Replacement Equipment	x		
Building Improvements			
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

This will be to replace the Toro Workman at the ball park that is used heavily during the months of April through July for field maintenance. It is used for nail dragging and screening the infields. This needs to be done daily during the height of the season to keep the infields playable. We did put in to replace this unit two years ago but Buildings & Grounds has taken the unit. They are using it in other areas and, since we have had to take back the infield prepping, we need to get a reliable unit. The current unit is 15 years old.

Estimated Cost of the Project: $15,000

Other Information

Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent			We need to replace the unit we currently are using as it broke down numerous times this past season. The power of this unit is lacking with some of the new drags that are needed to keep the field in proper shape.
Necessary	x		
Desirable			

Impact on Operating Budget:	**Dollar Amount**	**Brief Explanation:**
Anticipated Additional Operating Savings/Revenues:	$0.00	It is hard to quantify revenues except that, if the fields are not maintained properly, it will impact our registration for adults as well as youth leagues.
Anticipated Additional Operating Costs:	$0.00	N/A

TIMETABLE: Est. Start Date: Mar-16 Est. Completion Date: Apr-16

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2016

Fund/Department:	**Contact Person:**
Conservation Trust Fund	Aaron Herrera

Capital Project:	South Platte River Trail		
Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			This CIP form is for the $88,000 match the City is committed to as a part of CDOT's TAP grant award.
Replacement Equipment			
Building Improvements			
Land Improvements	X		
Equipment Less than $5,000.			

Complete Project Description

The City was awarded a TAP grant in 2015 to construct a trail along the South Platte River. The total cost of the project is $440,000, of which the City is committed to a $88,000 match. The match is $70,000 for the TAP grant and $18,000 from a grant that was reallocated for the Branding Iron sidewalk project (CDOT grant #STE M465-009). The anticipated grant revenue is $352,000.

Estimated Cost of the Project: $88,000

Other Information			
Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent	X		We must allocate these matching funds as part of our commitment for the grants.
Necessary			
Desirable			

Impact on Operating Budget:	**Dollar Amount**	**Brief Explanation:**
Anticipated Additional Operating Savings/Revenues:	$0.00	N/A
Anticipated Additional Operating Costs:	$0.00	N/A

TIMETABLE: Est. Start Date: Jan-16 Est. Completion Date: Dec-16

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2016

Fund/Department:	**Contact Person:**
Water Sales Tax Fund	Mike Rousey

Capital Project:	Windy Gap Engineering

Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase	x		Engineering for Windy Gap Project
Replacement Equipment			
Building Improvements			
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

Our share of design work

Estimated Cost of the Project: $167,843

Other Information

Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent			Our share of design work
Necessary	x		
Desirable			

Impact on Operating Budget:	**Dollar Amount**	**Brief Explanation:**
Anticipated Additional Operating Savings/Revenues:	$0.00	N/A
Anticipated Additional Operating Costs:	$0.00	N/A

TIMETABLE: Est. Start Date: Jan-16 Est. Completion Date: Dec-16

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2016

Fund/Department:	**Contact Person:**
Cemetery	Marco Carani

Capital Project:	Drainage Work

Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			Storm drainage line
Replacement Equipment			
Building Improvements			
Land Improvements	x		
Equipment Less than $5,000.			

Complete Project Description

We need to install some drainage line to help with the flooding at the cemetery. During rain events, we have a lot of standing water that pools around grave sites in two areas. This is disrespectful for the families that have a loved one buried there. By adding drain lines, we can remove the standing water.

Estimated Cost of the Project: $40,000

Other Information

Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent	x		Flooding issues
Necessary			
Desirable			

Impact on Operating Budget:	**Dollar Amount**	**Brief Explanation:**
Anticipated Additional Operating Savings/Revenues:	$0.00	N/A
Anticipated Additional Operating Costs:	$5,000.00	Lot of pumping and damage to grave sites

TIMETABLE: Est. Start Date: Jan-16 Est. Completion Date: Nov-16

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2016

Fund/Department:	**Contact Person:**
Cemetery	Marco Carani

Capital Project:	Decorative Entrance Fence

Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			New iron fence with decorative columns
Replacement Equipment			
Building Improvements			
Land Improvements	x		
Equipment Less than $5,000.			

Complete Project Description

The front fence at the Cemetery is in need of replacing. It is a low-grade chain link fence that is starting to sag. A decorative iron fence with columns at the entrance would make our Cemetery stand out from CR 12 and offer a pleasant atmosphere for visitors.

Estimated Cost of the Project: $40,000

Other Information

Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent			Better security and looks
Necessary	x		
Desirable			

Impact on Operating Budget:	**Dollar Amount**	**Brief Explanation:**
Anticipated Additional Operating Savings/Revenues:	$0.00	N/A
Anticipated Additional Operating Costs:	$0.00	N/A

TIMETABLE: Est. Start Date: Jan-16 Est. Completion Date: Nov-16

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2016

Fund/Department:	**Contact Person:**
Utility Fund / Water Lines	Mike Rousey

Capital Project:	High Pressure Zone Engineering, Design & Construction

Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase	x		Engineering and design for growth-related items in the high pressure zone pumping station
Replacement Equipment			
Building Improvements			
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

Our share of design work.

Estimated Cost of the Project: $100,000

Other Information

Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent			Due to new subdivisions coming at coyote creek and other locations, work may be required on piping and pump station in the system.
Necessary	x		
Desirable			

Impact on Operating Budget:	**Dollar Amount**	**Brief Explanation:**
Anticipated Additional Operating Savings/Revenues:	$0.00	N/A
Anticipated Additional Operating Costs:	$0.00	N/A

TIMETABLE: Est. Start Date: Jan-16 Est. Completion Date: Dec-16

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2016

Fund/Department:	**Contact Person:**
Utility Fund / Water Lines	Anthony Gomez

Capital Project:	Repair Clamp for 18" Transmission Line

Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase	x		Repair sleeve for 18" water line. (Backup)
Replacement Equipment			
Building Improvements			
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

Back up replacement sleeve for 18" water line. For emergency repair.

Estimated Cost of the Project: $10,000

Other Information

Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent	x		Needed to ensure a repair sleeve for the 18" transmission line from our tank farm.
Necessary			
Desirable			

Impact on Operating Budget:	**Dollar Amount**	**Brief Explanation:**
Anticipated Additional Operating Savings/Revenues:	$15,000.00	Loss of water due to not having repair sleeve in-house and safety of water system and road ways
Anticipated Additional Operating Costs:	$0.00	n/a

TIMETABLE: Est. Start Date: Jan-16 Est. Completion Date: Dec-16

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2016

Fund/Department:	**Contact Person:**
Utility Fund/Wells	Mike Rousey

Capital Project:	Put Well 7 Back On-line

Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase	x		Need new pump, motor, piping, electrical, and telemetry equipment
Replacement Equipment			
Building Improvements			
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

Place well 7 back into service as part of the city's agreement with the State of Colorado Engineers Office.

Estimated Cost of the Project: $100,000

Other Information

Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent			Required to be placed back into service or the well will have to be abandoned
Necessary	x		
Desirable			

Impact on Operating Budget:	**Dollar Amount**	**Brief Explanation:**
Anticipated Additional Operating Savings/Revenues:	$0.00	N/A
Anticipated Additional Operating Costs:	$0.00	N/A

TIMETABLE: Est. Start Date: Jan-16 Est. Completion Date: Mar-16

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2016

Fund/Department:	**Contact Person:**
Utility Fund/Wells	Mike Rousey

Capital Project:	Well 6 - Key Energy Well Engineering

Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			Design and determination of feasibility of placing Well 6 back on line and incorporating that into the Header system
Replacement Equipment	x		
Building Improvements			
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

Design and determination of feasibility of placing Well 6 back on line and incorporating that into the Header system

Estimated Cost of the Project: $75,000

Other Information

Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent			Part of the plan to put 1 well per year back onto the header system
Necessary	x		
Desirable			

Impact on Operating Budget:	**Dollar Amount**	**Brief Explanation:**
Anticipated Additional Operating Savings/Revenues:	$0.00	N/A
Anticipated Additional Operating Costs:	$0.00	N/A

TIMETABLE: Est. Start Date: Jan-16 Est. Completion Date: Dec-16

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2016

Fund/Department:	**Contact Person:**
Utility Fund/Water Treatment Plant	Mike Rousey

Capital Project:	Painting - Well Water Tank

Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			Painting of rusted tank.
Replacement Equipment			
Building Improvements	x		
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

Painting of the tank will finalize painting of all three tanks at tank farm site

Estimated Cost of the Project: $100,000

Other Information

Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent			Part of plan to paint all three tanks at site
Necessary	x		
Desirable			

Impact on Operating Budget:	**Dollar Amount**	**Brief Explanation:**
Anticipated Additional Operating Savings/Revenues:	$0.00	N/A
Anticipated Additional Operating Costs:	$0.00	N/A

TIMETABLE: Est. Start Date: Jan-16 Est. Completion Date: Mar-16

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2016

Fund/Department:	**Contact Person:**
Utility Fund/Water Treatment Plant	Mike Rousey

Capital Project:	Non-Potable Water Pump		
Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			Replace Pump
Replacement Equipment	x		
Building Improvements			
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

Replace second Non-Potable Water Pump at WTP

Estimated Cost of the Project: $25,000

Other Information			
Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent			Pump replacement will allow for redundancy in system
Necessary	x		
Desirable			

Impact on Operating Budget:	**Dollar Amount**	**Brief Explanation:**
Anticipated Additional Operating Savings/Revenues:	$0.00	N/A
Anticipated Additional Operating Costs:	$0.00	N/A

TIMETABLE: Est. Start Date: Jan-16 Est. Completion Date: Dec-16

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2016

Fund/Department:	**Contact Person:**
Utility Fund/Water Treatment Plant	Mike Rousey

Capital Project:	Replace 3 100 HP VFDs at Tank Farm

Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			Replace 3 VFDs that can no longer be rebuilt
Replacement Equipment	x		
Building Improvements			
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

Replace 3 100 HP VFDs at Tank Farm

Estimated Cost of the Project: $60,000

Other Information

Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent			Will enable us to have the use of all three 100 HP pumps if necessary
Necessary	x		
Desirable			

Impact on Operating Budget:	**Dollar Amount**	**Brief Explanation:**
Anticipated Additional Operating Savings/Revenues:	$0.00	N/A
Anticipated Additional Operating Costs:	$0.00	N/A

TIMETABLE: Est. Start Date: Jan-16 Est. Completion Date: Dec-16

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2016

Fund/Department:	**Contact Person:**
Utility Fund/Water Treatment Plant	Mike Rousey

Capital Project:	Replace 1 75 HP VFD at Water Plant

Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			Replace 1 - 75HP VFD at Water Plant
Replacement Equipment	x		
Building Improvements			
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

Replace 1 - 75HP VFD at Water Plant

Estimated Cost of the Project: $15,000

Other Information

Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent			Will enable us to have the use of all three 100 HP pumps if necessary
Necessary	x		
Desirable			

Impact on Operating Budget:	**Dollar Amount**	**Brief Explanation:**
Anticipated Additional Operating Savings/Revenues:	$0.00	N/A
Anticipated Additional Operating Costs:	$0.00	N/A

TIMETABLE: Est. Start Date: Jan-16 Est. Completion Date: Dec-16

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2016

Fund/Department:	**Contact Person:**
Utility Fund/Sewer Lines	Marco Carani

Capital Project:	Sewer Vac Truck Lease to Buy

Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			Replacement of our 2006 sewer vac truck
Replacement Equipment	x		
Building Improvements			
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

Our sewer vac truck is 9 years old and has been showing signs of fatigue and wear. This truck is very important for cleaning our sewers to prevent backups that can cause environmental health issues and damage to property owners. The truck is also used for potholing utilities for future projects and allows a safe work place for employees so they do not have to get inside of sewer manholes and expose themselves to toxic sewer gas. This would be a 4 year lease to buy agreement.

Estimated Cost of the Project: $90,000

Other Information

Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent	x		Needed to ensure proper preventative maintenance of sewer system as well as safe work place for employees.
Necessary			
Desirable			

Impact on Operating Budget:	**Dollar Amount**	**Brief Explanation:**
Anticipated Additional Operating Savings/Revenues:	$0.00	N/A
Anticipated Additional Operating Costs:	$0.00	N/A

TIMETABLE: Est. Start Date: Feb-16 Est. Completion Date: Aug-16

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2016

Fund/Department:	**Contact Person:**
Utility Fund / Waste Water Plant	Michael Rousey

Capital Project:	Wastewater Treatment Plant Pre-design

Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			Begin an engineering pre-design to upgrade the wastewater treatment plant due to the proposed expansions of Todd Creek, Wattenberg, and Dacono into the system along with the likely changes to the plant's permit which is coming in 2017.
Replacement Equipment			
Building Improvements	x		
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

Begin an engineering pre-design to upgrade the wastewater treatment plant due to the proposed expansions of Todd Creek, Wattenberg, and Dacono into the system along with the likely changes to the plant's permit which is coming in 2017.

Estimated Cost of the Project: $150,000

Other Information

Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent			Future growth will be delayed and potential future permit changes.
Necessary	x		
Desirable			

Impact on Operating Budget:	**Dollar Amount**	**Brief Explanation:**
Anticipated Additional Operating Savings/Revenues:	$0.00	N/A
Anticipated Additional Operating Costs:	$0.00	N/A

TIMETABLE: Est. Start Date: Jan-16 Est. Completion Date: Dec-16

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2016

Fund/Department:	**Contact Person:**
Utility Fund/Wastewater Plant	Mike Rousey

Capital Project:	Headworks Instrumentation

Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase	x		Add pH and organics monitoring for headworks.
Replacement Equipment			
Building Improvements			
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

This will allow us to ensure that potential illegal discharges are recognized and show loading rates into plant for future plant expansion information.

Estimated Cost of the Project: $25,000

Other Information

Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent			This information can be used to determine levels of alternative food supply for nutrient removal and operations
Necessary			
Desirable	x		

Impact on Operating Budget:	**Dollar Amount**	**Brief Explanation:**
Anticipated Additional Operating Savings/Revenues:	$0.00	N/A
Anticipated Additional Operating Costs:	$0.00	N/A

TIMETABLE: Est. Start Date: Jan-16 Est. Completion Date: Mar-16

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2016

Fund/Department:	**Contact Person:**
Utility Fund/Wastewater Plant	Mike Rousey

Capital Project:	Replace 2 Wastewater Samplers

Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			Existing Samplers are having numerous mechanical problems and are over 15 years old.
Replacement Equipment	x		
Building Improvements			
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

Purchase two new samplers for NPDES Sampling

Estimated Cost of the Project: $25,000

Other Information

Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent			Existing Samplers are 15 years old and having numerous problems
Necessary	x		
Desirable			

Impact on Operating Budget:	**Dollar Amount**	**Brief Explanation:**
Anticipated Additional Operating Savings/Revenues:	$0.00	N/A
Anticipated Additional Operating Costs:	$0.00	N/A

TIMETABLE: Est. Start Date: Jan-16 Est. Completion Date: Mar-16

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2016

Fund/Department:	**Contact Person:**
Utility Fund/Administration	Mike Rousey

Capital Project:	North Lift Station PLC Upgrade

Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			Upgrade of existing processor to allow for better communication of station with system's SCADA system
Replacement Equipment	x		
Building Improvements			
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

Replace existing out of date PLC with a new unit. This will allow for the integration of pump alarms into the SCADA system to ensure that pumps can be more effectively monitored through the SCADA system.

Estimated Cost of the Project: $25,000

Other Information

Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent			Existing PLC is no longer supported by manufacturer and does not adequately control pumping at the station
Necessary	x		
Desirable			

Impact on Operating Budget:	**Dollar Amount**	**Brief Explanation:**
Anticipated Additional Operating Savings/Revenues:	$0.00	N/A
Anticipated Additional Operating Costs:	$0.00	N/A

TIMETABLE: Est. Start Date: Jan-16 Est. Completion Date: Dec-16

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2016

Fund/Department:	**Contact Person:**
Recreation Fund	Monty Schuman

Capital Project:	Water Slide Stairwell Replacement

Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			To replace the slide stairwell and landing.
Replacement Equipment	x		
Building Improvements			
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

The current slide stairwell and landing have begun to show large areas of rust. We have repainted these areas each year and it seems to be getting worse. We would like to replace this structure before we have a major issue. We have discussed options with the current slide manufacturer and feel that if we can just replace the stairs and the landing, we will have significant savings over trying to replace the entire slide. The estimated cost of a completely new slide is $150,000. At his point in time, we do not feel the slide is dangerous but would like to address this area before it becomes critical.

Estimated Cost of the Project: $40,000

Other Information

Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent	x		There is a potential safety concern over time if this is not addressed. We feel it is better to replace one or two years early as opposed to one day too late.
Necessary			
Desirable			

Impact on Operating Budget:	**Dollar Amount**	**Brief Explanation:**
Anticipated Additional Operating Savings/Revenues:	$0.00	This would have a large negative impact as it is one of the main attractions. Without the slide, the Aquatics area would take a substantial financial hit.
Anticipated Additional Operating Costs:	$0.00	N/A

TIMETABLE: Est. Start Date: Jan-16 Est. Completion Date: Dec-16

DEBT SERVICE

OVERVIEW

This section of the budget reflects existing long-term debt for all funds. By necessity the actual debt service payments are budgeted in the appropriate fund; however this section is intended to give the reader a broad overview of the City's maturity requirements and a physical description of each debt instrument, why it was issued, and its maturity. The City of Fort Lupton does not have any legal debt limits to meet.

For the most part, the City has chosen a "pay as you go" approach in acquiring capital equipment and constructing capital projects. Recently however, the City began to experience tighter fiscal constraints that will be heightened over the next several years due to higher debt service payments and new program initiatives. As a result, the City may utilize either other revenue or local improvement district bonds for certain street and drainage improvements over the next few years.

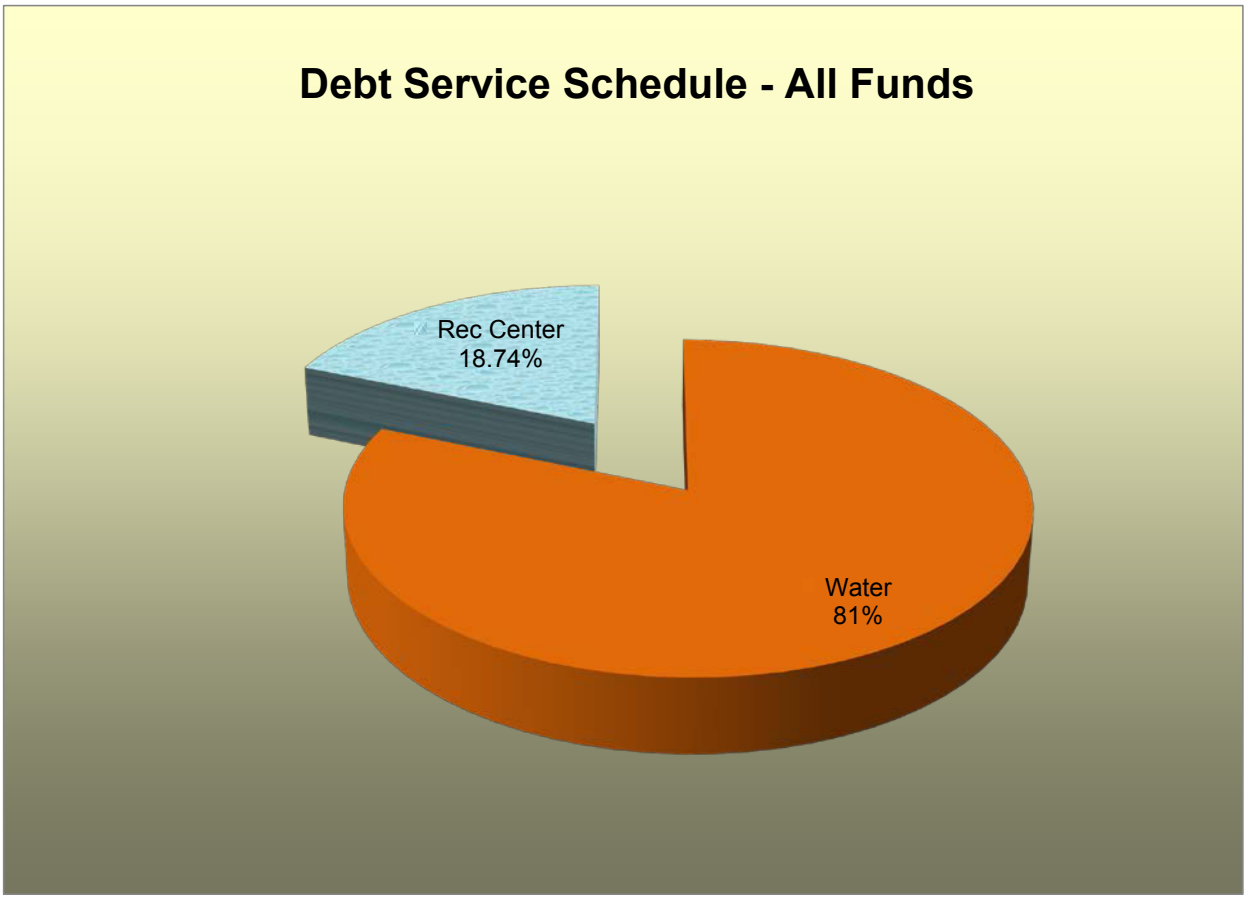
DEBT POLICY

The City adheres to the following policies regarding debt service:

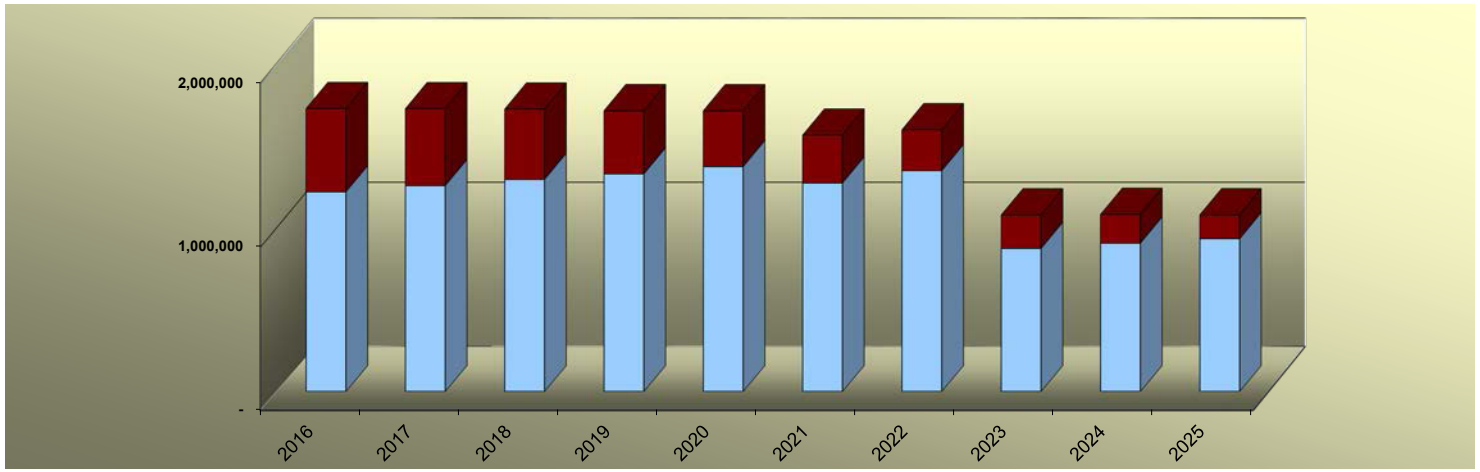
- Confine long-term borrowing to a time period not to exceed the useful life of the equipment or project
- Fully disclose information in financial reports and official statements
- Restrict current activities to a point where all bond covenants will be met
- Debt service will not exceed 15% of the operating expenditures for the enterprise funds
- No capital expenditure for $100,000 or less will be financed

CITY OF FORT LUPTON
SCHEDULE OF DEBT SERVICE - ALL FUNDS

OUTSTANDING PRINCIPAL



CITY OF FORT LUPTON
Combined Debt Schedule
10 Year Amortization Schedule

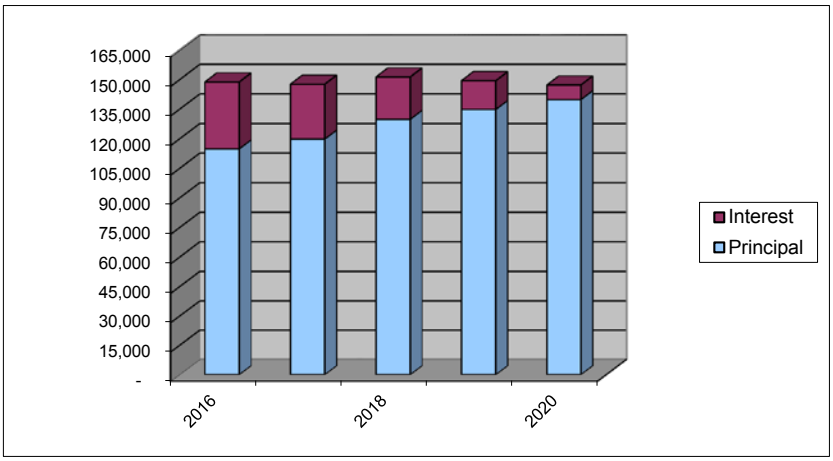


	Utility Fund			Utility - Water System			Recreation Center Fund			All Funds		
Year	Principal	Interest	Total Payments	Principal	Interest	Total Payments	Principal	Interest	Total Payments	Principal	Interest	Total Payments
2016	819,913	412,066	1,231,978	819,913	412,066	1,231,978	400,000	95,238	495,238	1,219,913	507,304	1,727,216
2017	842,559	383,610	1,226,168	842,559	383,610	1,226,168	415,000	85,238	500,238	1,257,559	468,848	1,726,406
2018	875,745	354,290	1,230,035	875,745	354,290	1,230,035	420,000	73,825	493,825	1,295,745	428,115	1,723,860
2019	904,490	323,406	1,227,896	904,490	323,406	1,227,896	425,000	61,225	486,225	1,329,490	384,631	1,714,121
2020	938,810	291,462	1,230,272	938,810	291,462	1,230,272	435,000	48,475	483,475	1,373,810	339,937	1,713,747
2021	823,723	258,223	1,081,946	823,723	258,223	1,081,946	450,000	33,250	483,250	1,273,723	291,473	1,565,196
2022	849,248	231,398	1,080,646	849,248	231,398	1,080,646	500,000	17,500	517,500	1,349,248	248,898	1,598,146
2023	875,403	203,718	1,079,121	875,403	203,718	1,079,121				875,403	203,718	1,079,121
2024	907,208	174,974	1,082,182	907,208	174,974	1,082,182				907,208	174,974	1,082,182
2025	934,685	145,099	1,079,783	934,685	145,099	1,079,783				934,685	145,099	1,079,783
2026	792,852	114,299	907,151	792,852	114,299	907,151				792,852	114,299	907,151
2027	816,734	90,418	907,152	816,734	90,418	907,152				816,734	90,418	907,152
2028	841,351	65,800	907,151	841,351	65,800	907,151				841,351	65,800	907,151
2029	866,726	40,425	907,151	866,726	40,425	907,151				866,726	40,425	907,151
2030	383,612	19,050	402,662	383,612	19,050	402,662				383,612	19,050	402,662
2031	146,092	14,624	160,716	146,092	14,624	160,716				146,092	14,624	160,716
2032	149,013	11,703	160,716	149,013	11,703	160,716				149,013	11,703	160,716
2033	151,993	8,722	160,715	151,993	8,722	160,715				151,993	8,722	160,715
2034	155,033	5,682	160,715	155,033	5,682	160,715				155,033	5,682	160,715
2035	129,087	2,582	131,669	129,087	2,582	131,669				129,087	2,582	131,669
TOTAL	**13,204,274**	**3,151,550**	**16,355,825**	**13,204,274**	**3,151,550**	**16,355,825**	**3,045,000**	**414,751**	**3,459,751**	**16,249,274**	**3,566,301**	**19,815,576**

2000 Revenue Anticipation Warrants (4.35%-5.3%) - 204-56112-628/204-56212-628 (Payments due 6-1/12-1)

December 1, 2000 – Water Fund Revenue Anticipation Warrants – Series 2000.

$1,850,000, Water Fund Revenue Anticipation Warrants to construct an expansion to the City Water Treatment Plant (WTP). Principal payments due in increasing amounts from $60,000 in 2001 to $140,000 in 2020 and interest rates varying from 4.35% in 2001 to 5.3% in 2020. The warrants are a special revenue obligation of the City payable from the net operating income of the water system. The annual debt service schedule is as follows:

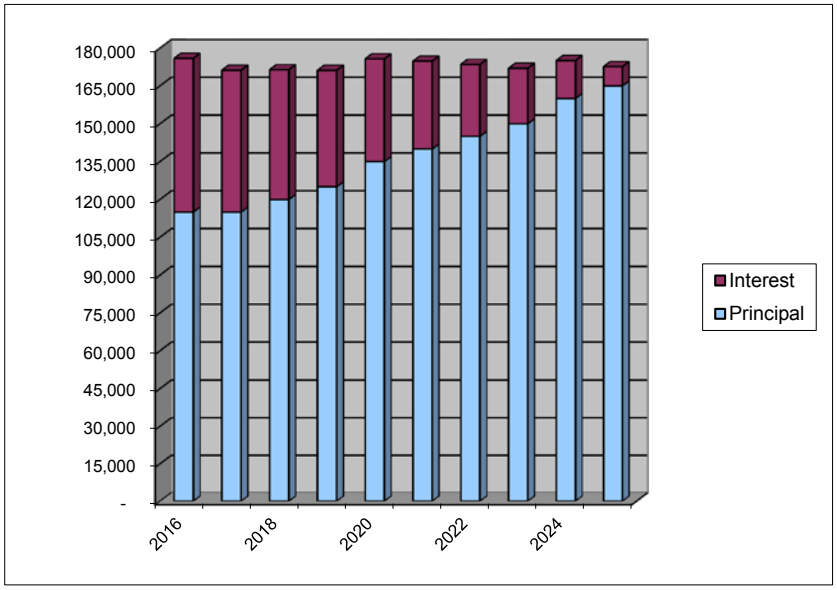


Year	Principal	Interest	Total Payments
2016	115,000	33,920	148,920
2017	120,000	27,825	147,825
2018	130,000	21,465	151,465
2019	135,000	14,575	149,575
2020	140,000	7,420	147,420
	640,000	**105,205**	**745,205**

2005 Water Revenue Bond Project (3.0%-4.375%) - 204-56115-628/204-56215-628 (Payments due 5-1/11-1)

April 1, 2005 - Colorado Water Resources & Power Development Authority Loan

$2,300,000.00 Loan to purchase 3 Units of Windy Gap Water. Principal payments due in increasing amounts from $80,000 in 2005 to $165,000 in 2025 and interest rates varying from 4.07% in 2005 to 4.62% in 2025. The loan is a special revenue obligation of the City payable from water rates, fees, and other charges from the use and operation of the system and from other funds of the system legally available after payment of operations and maintenance expenses of the system. This debt is serviced from the water system in the Utility Fund. The annual debt service schedule is as follows:



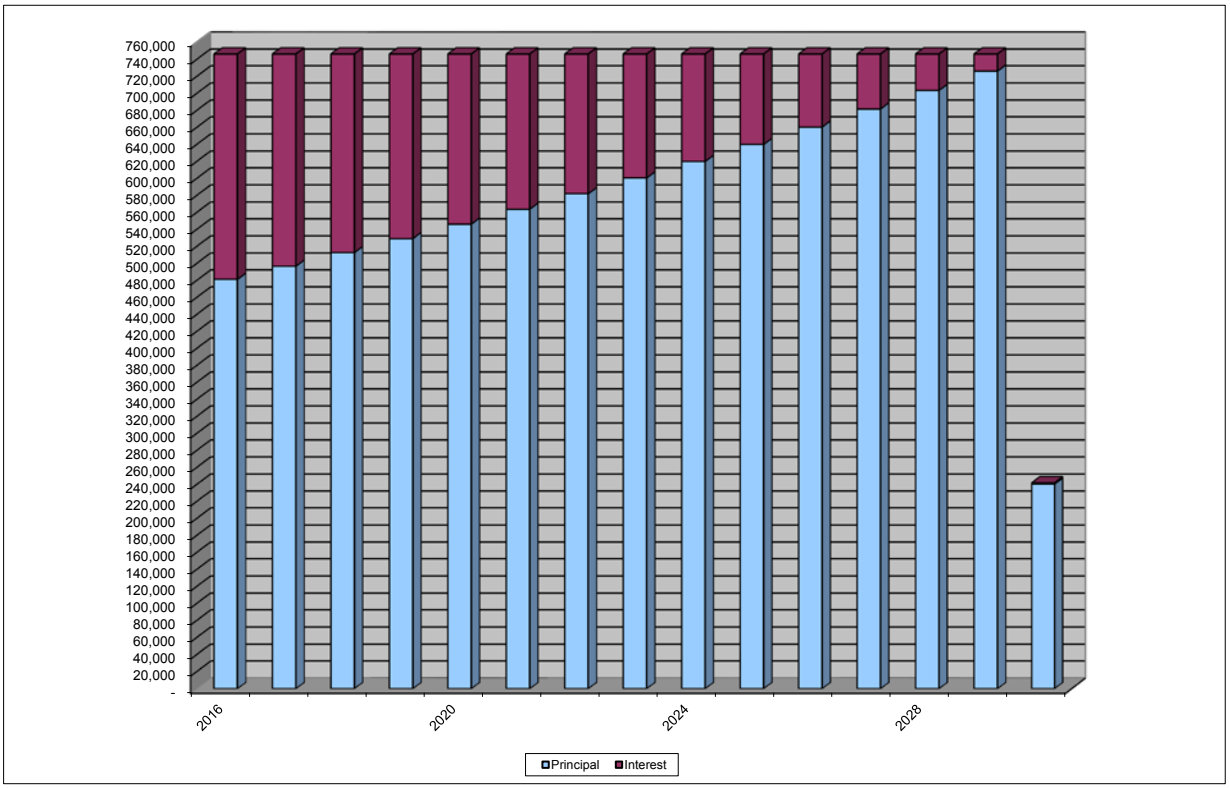
Year	Principal	Interest	Total Payments
2016	115,000	60,906	175,906
2017	115,000	56,191	171,191
2018	120,000	51,419	171,419
2019	125,000	46,169	171,169
2020	135,000	40,700	175,700
2021	140,000	34,794	174,794
2022	145,000	28,494	173,494
2023	150,000	21,969	171,969
2024	160,000	15,031	175,031
2025	165,000	7,631	172,631
	1,370,000	**363,304**	**1,733,304**

2015 Water Loan (Bank of Colorado 3.125% - 5.125%) - Loan #1310006090 (Payments Due 1st of Each Month):

April 7, 2015 – Bank of Colorado Loan #1310006090

$8,902,555.91 loan, owned by the Bank of Colorado for the refinance of Water Revenue Bond, Series 1995 issued August 28, 1995 and Water Revenue Bond, Series 1996 issued October 29, 1996 ("Outstanding Bonds"). The interest rate is a fixed rate of 3.125% until April 7, 2020. It will then be a variable rate equal to the Federal Home Loan Bank of Topeka Advance Rate as quoted on the FHLB of Topeka web pate plus 1.65 % per annum to be changed every 5 years but will not be less than 3.125% or greater than 5.125% and may not be changed by more than 1% above the existing rate. Principal and interest payments begin May 1, 2015 and are paid on the 1st day of each month thereafter until April 1, 2030. The loan is a revenue obligation of the City payable from water system net revenues and is serviced in the Utilities Fund. The annual debt service has not been given to us but an estimate of what it might be is as follows:

Year	Principal	Interest	Total Payments
2016	481,365	265,071	746,436
2017	496,840	249,596	746,436
2018	512,812	233,624	746,436
2019	529,298	217,138	746,436
2020	546,314	200,122	746,436
2021	563,877	182,559	746,436
2022	582,005	164,431	746,436
2023	600,715	145,721	746,436
2024	620,027	126,409	746,436
2025	639,960	106,476	746,436
2026	660,533	85,903	746,436
2027	681,768	64,668	746,436
2028	703,686	42,750	746,436
2029	726,308	20,128	746,436
2030	240,385	1,561	241,946
	8,585,890	**2,106,160**	**10,692,050**



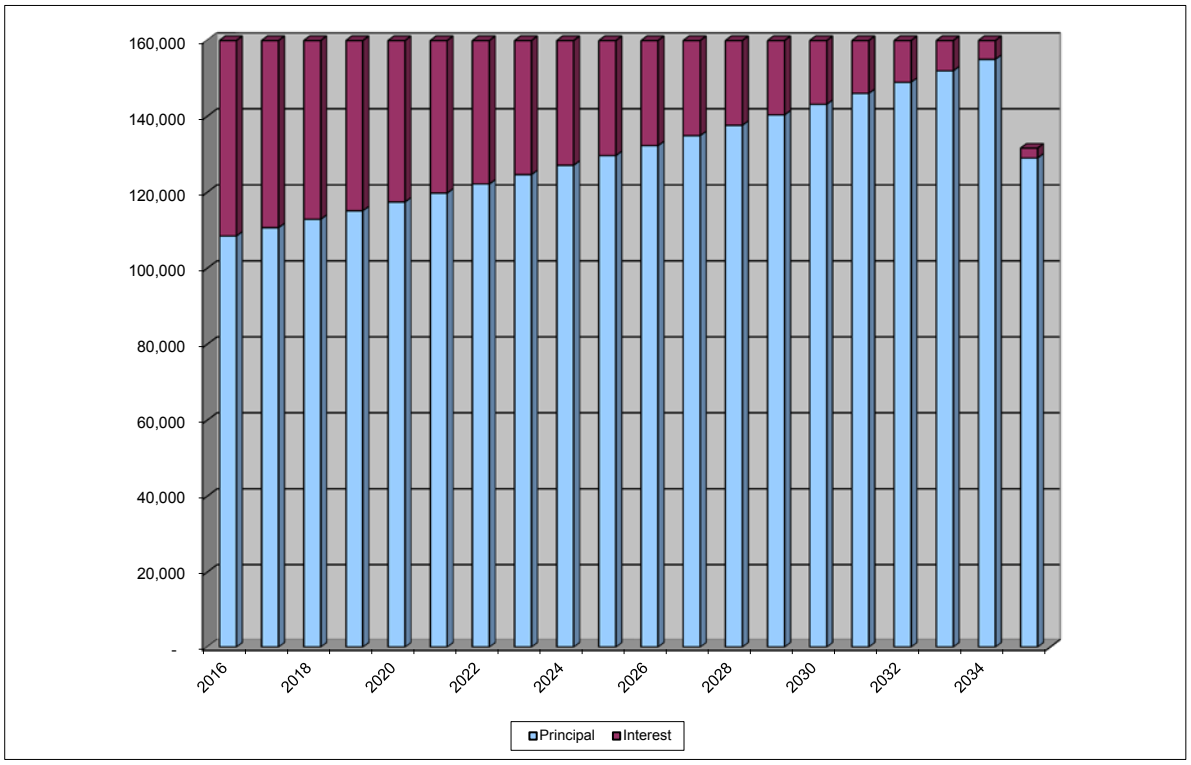
1997 Water Loan (CWCB 2.0%) - 204-56117-628/204-56217-628 (Payments due 1-1):

January 1, 1997 - Colorado Conservation Loan

$4,396,456 Construction Loan from the State of Colorado through the Colorado Water Conservation Board representing the City's share of Carter Lake Pipeline Project. The forty year loan requires annual payments of $160,716 beginning January 1, 1997, with interest provided at 2.0%. This debt is serviced from the water system in the Utilities Fund. The annual debt is as follows:

Year	Principal	Interest	Payments
2016	108,548	52,168	160,716
2017	110,719	49,997	160,716
2018	112,933	47,782	160,715
2019	115,192	45,524	160,716
2020	117,496	43,220	160,716
2021	119,846	40,870	160,716
2022	122,243	38,473	160,716
2023	124,688	36,028	160,716
2024	127,181	33,534	160,715
2025	129,725	30,991	160,716

Year	Principal	Interest	Payments
2026	132,319	28,396	160,715
2027	134,966	25,750	160,716
2028	137,665	23,051	160,716
2029	140,418	20,297	160,715
2030	143,227	17,489	160,716
2031	146,092	14,623	160,715
2032	149,013	11,703	160,716
2033	151,993	8,722	160,715
2034	155,033	5,682	160,715
2035	129,087	2,582	131,669
	2,608,384	**576,882**	**3,185,266**

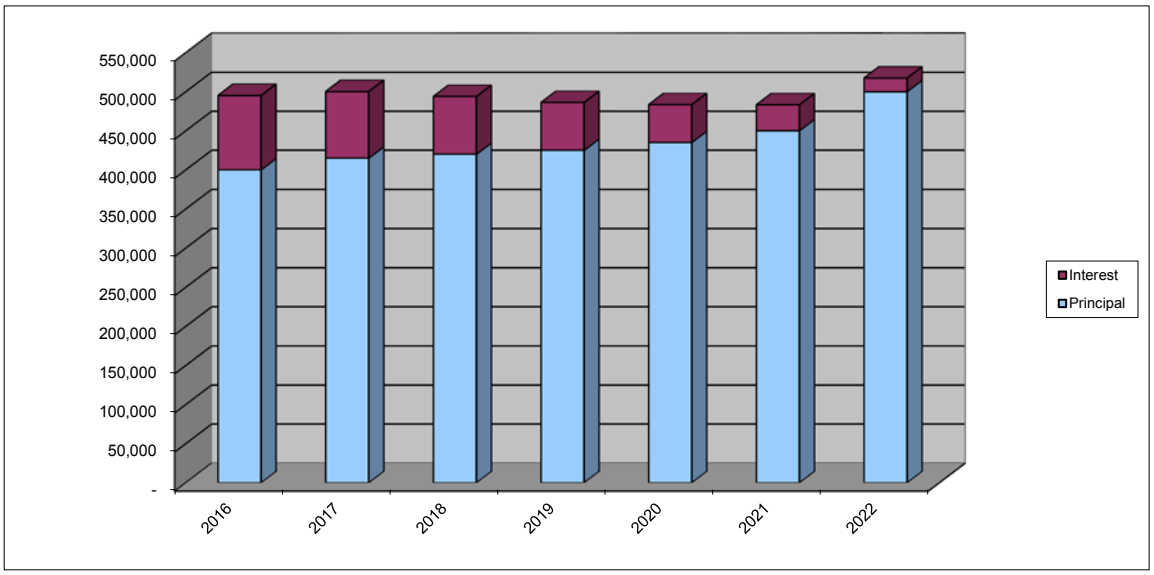


2011 General Obligation Refunding Bonds (2.00%-3.50%) (Payments due 6-1/12-1):

October 19, 2011 – General Obligation Refunding Warrants – Series 2011

$4,930,000, General Obligation Warrants to construct a new Recreation Center (RC). Principal payments due in increasing amounts from $370,000 in 2011 to $500,000 in 2022 and interest rates varying from 2.00% to 3.50%. The bonds were re-financed in 2011 and a new amortization schedule was issued which lowered the debt service by $218,476.98. The warrants are a general obligation of the City payable from the general operating income of the City. The voters of the City approved a property tax mil levy increase sufficient to retire the warrants. The annual debt service schedule is as follows:

Year	Principal	Interest	Total Payments
2016	400,000	95,238	495,238
2017	415,000	85,238	500,238
2018	420,000	73,825	493,825
2019	425,000	61,225	486,225
2020	435,000	48,475	483,475
2021	450,000	33,250	483,250
2022	500,000	17,500	517,500
	3,045,000	**414,751**	**3,459,751**



At the recommendation of our auditors, we have classified all of these warrants as short term liabilities in our General Purpose Financial Statements due to the default status of the warrants. This is in accordance with GAAP.

1996A Revenue Anticipation Warrants (6.5.%-9.75%) - 231-56128-631/204-56228-631:

June 21, 1996 – Golf Course Revenue Anticipation Warrants – 1996A Senior Series.

$4,600,000, Golf Course Revenue Anticipation Warrants to construct an 18-hole, municipal golf course. The interest rate varies from 6.5% to 8.5%. The warrants are a special revenue obligation of the City payable from the net operating income of the Golf Course facilities and certain enhancement assessments imposed by the City on new industrial, commercial and residential construction and development projects within the City. This debt is serviced from the Golf Course Fund. A tender offer was made in 2015 and $3,115,000 of principal on A bonds were accepted. $1,385,000 is the remaining principal balance of A bonds.

1996A1 Revenue Anticipation Warrants (6.5.%-9.75%) - 231-56128-631/204-56228-631:

June 21, 1996 – Golf Course Revenue Anticipation Warrants – 1996A1.

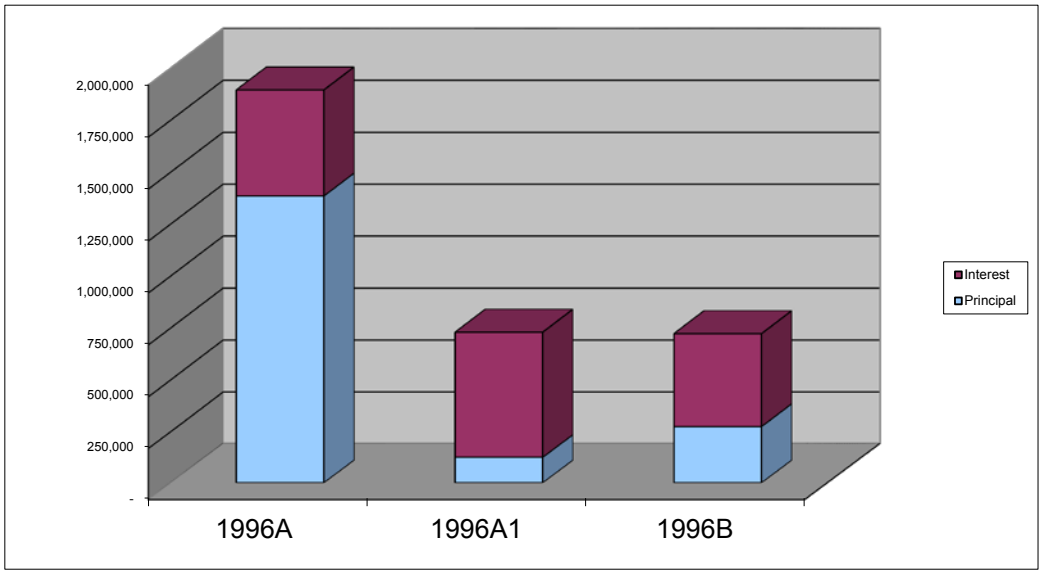
$1,000,000, Golf Course Revenue Anticipation Warrants to construct an 18-hole, municipal golf course. The interest rate varies from 5.0% to 12.75%. The warrants are a special revenue obligation of the City payable from the net operating income of the Golf Course facilities and certain enhancement assessments imposed by the City on new industrial, commercial and residential construction and development projects within the City. This debt is serviced from the Golf Course Fund. A tender offer was made in 2015 and $875,000 of principal on A1 bonds were accepted. $125,000 is the remaining principal balance of A1 bonds.

1996B Revenue Anticipation Warrants (6.5.%-9.75%) - 231-56128-631/204-56228-631:

June 21, 1996 – Golf Course Revenue Anticipation Warrants – 1996B Subordinate Series.

$300,000, Golf Course Revenue Anticipation Warrants to construct an 18-hole, municipal golf course. The interest rate is provided at 9.75%. The warrants are a special revenue obligation of the City payable from the net operating income of the Golf Course facilities and certain enhancement assessments imposed by the City on new industrial, commercial and residential construction and development projects within the City. This debt is serviced from the Golf Course Fund. A tender offer was made in 2015 and $25,000 of principal on B bonds were accepted. $275,000 is the remaining principal balance of the B bonds.

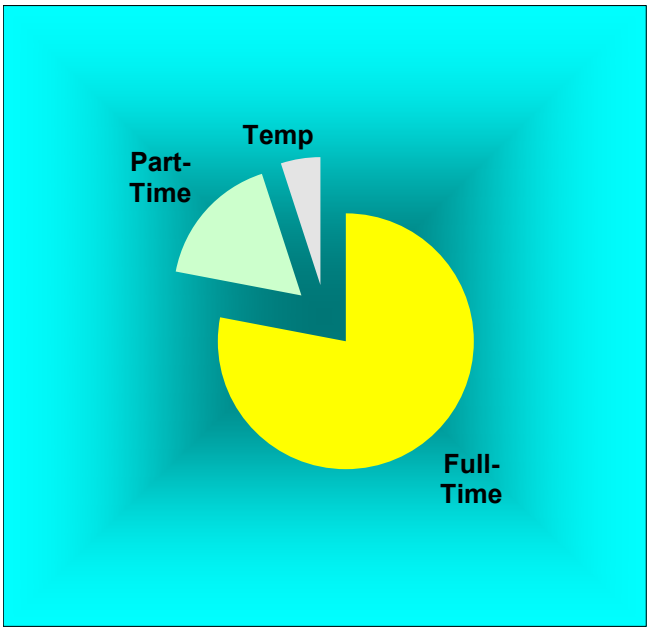
	Unpaid Principal	Unpaid Matured Interest	Total
1996A	1,385,000	510,378	1,895,378
1996A1	125,000	604,463	729,463
1996B	275,000	447,438	722,438
	1,785,000	**1,562,280**	**3,347,280**



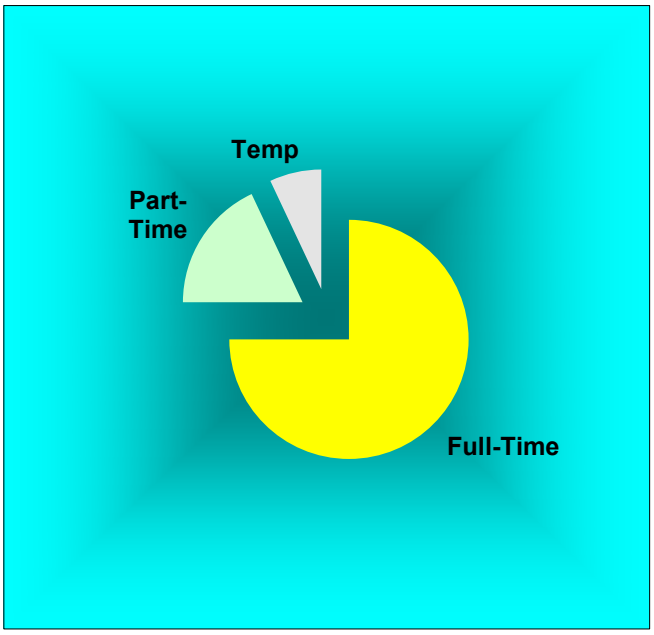
CITY OF FORT LUPTON
EMPLOYEE SUMMARY

BY EMPLOYMENT STATUS

2015 BUDGET - 88.16

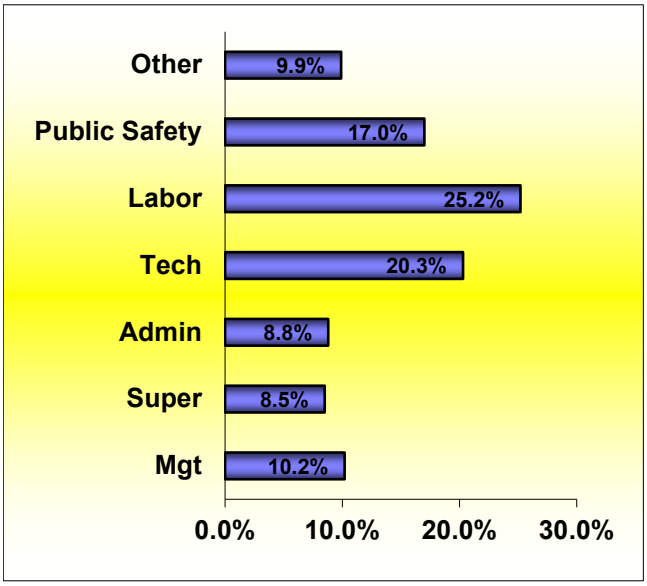


2016 BUDGET - 105.74

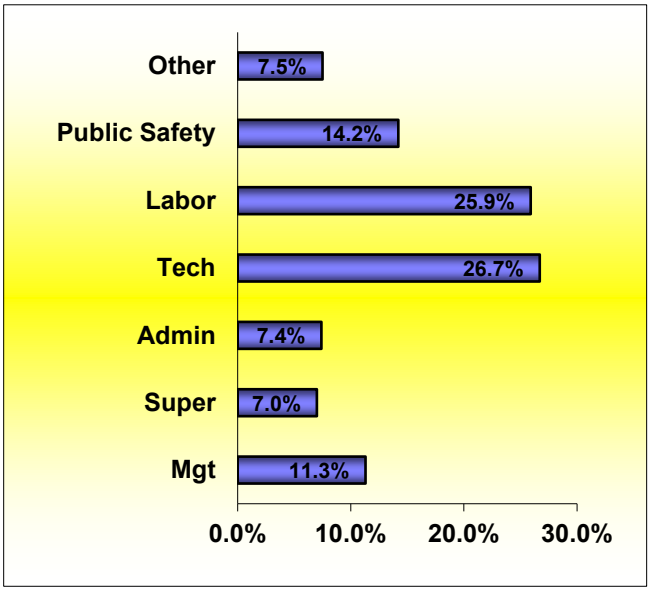


BY CLASSIFICATION

2015 BUDGET - 88.16



2016 BUDGET - 105.74



CITY OF FORT LUPTON
ALL FUNDS
2016 PERSONNEL DETAIL

Position	2014 Budget	2015 Budget	2016 Budget	Position Changes		
TOTAL PERSONNEL BY FUND:						
General Fund	39.51	45.16	48.65	3.49		10
Cemetery & Perpetual Care Fund	1.00	1.00	1.00	-		70
Fort Lupton Public & School Library	-	11.65	12.85	1.20		25
Culture, Parks & Recreation Fund	6.85	7.04	6.59	(0.45)		30
Recreation Center	14.22	14.91	15.47	0.56		50
Utility Enterprise Fund	8.05	8.15	7.40	(0.75)		40
Storm Drainage Fund	0.25	0.25	0.25	-		45
Golf Course Enterprise Fund	-	-	13.53	13.53		60
Total	69.88	88.16	105.74	17.58		
TOTAL PERSONNEL BY DEPARTMENT:						
Administrative Services	2.00	2.00	2.00	-		
Legislative	0.15	0.15	0.15	-		
Court	2.15	1.93	1.85	(0.08)	a	
City Clerk	1.00	1.00	1.00	-		
Human Resources	-	0.75	1.75	1.00	i	
City Administrator	1.75	1.75	2.00	0.25	j	
Finance	3.70	4.10	4.10	-		
Internal Technology	1.00	1.00	1.00	-		
Community Policing	13.00	15.00	15.00	-		
Community Service Officer	0.75	0.53	0.90	0.37	b	
Restorative Justice	-	0.63	-	(0.63)	c	
Police Records	1.00	1.17	1.25	0.08	a, b	
Streets	3.00	3.50	4.25	0.75	d	
Buildings & Grounds	6.41	7.65	8.40	0.75	j	
Community Development	2.50	3.00	4.00	1.00	k	
Code Enforcement	1.00	1.00	1.00	-		
Neighborhood Stabilization	0.10	-	-	-		
Fort Lupton Public & School Library	-	11.65	12.85	1.20	e	
Community Center	4.29	3.97	3.87	(0.10)	f	
Senior Programs	1.20	1.10	1.00	(0.10)	f	
Athletics	0.36	1.10	0.85	(0.25)	l	
Museum	1.00	0.87	0.87	-		
Cemetery	1.00	1.00	1.00	-		
Water Lines	4.25	3.75	3.25	(0.50)	d	
Sewer Lines	3.50	3.50	3.25	(0.25)	d	
Utility Billing	0.30	0.90	0.90	-		
Storm Sewer	0.25	0.25	0.25	-		
Recreation Center	14.22	14.91	15.47	0.56	g	
Golf Course Pro Shop & Restaurant	-	-	7.30	7.30	h	
Golf Course Maintenance	-	-	6.23	6.23	h	
Total	69.88	88.16	105.74	17.58		
TOTAL PERSONNEL BY EMPLOYMENT STATUS:						
Full-Time	55.00	69.15	79.35	10.20		
Part-Time	11.52	14.76	18.98	4.22		
Seasonal	3.36	4.25	7.41	3.16		
Total	69.88	88.16	105.74	17.58		

a) Moved .08 FTE from Court to Police Records.
b) Increased FTE for Community Service Officer by .37 to make her full-time.
c) Removed a part-time Community Service Officer working for Restorative Justice Grant program.
d) Moved .5 Sr. Maint. Worker from Sewer Lines & put .25 in Streets & .25 in Water Lines; moved .75 Maint. Worker from Water Lines & put .5 in Streets & .25 in Sewer Lines
e) Added 1 Library Technicial & 1 Library Technician went from .8 to 1
f) Removed Recreation Assistant position
g) Added .33 to Aquatics Leader, .11 to Certified Instructors, .25 to Customer Service Rep., .91 to Day Lifeguard, .02 to Personal Trainers, .01 to Private Instructors, .09 to Program Aids, .18 to Rec Attendant I, .01 to Score Keepers, .01 to Swim Instructors, .05 to Water Safety Instructors & Subracted .89 from Head Life Guard, .18 from Life Guard, .01 from Non-Certified Instructors, .07 from Program Supervisors, .17 from Rec Attendant II, & .09 from Program Leaders.
h) Added Golf Course to City's payroll. They were on Escalante's payroll before.
i) Added 1 FTE for a new HR Director
j) Moved .25 FTE from B&G to City Administrator for the Asst. City Administrator & added 1 FTE for a new B & G Director
k) Added a new Planning Tech position
l) Removed .25 FTE for seasonal Field Maintenance Worker

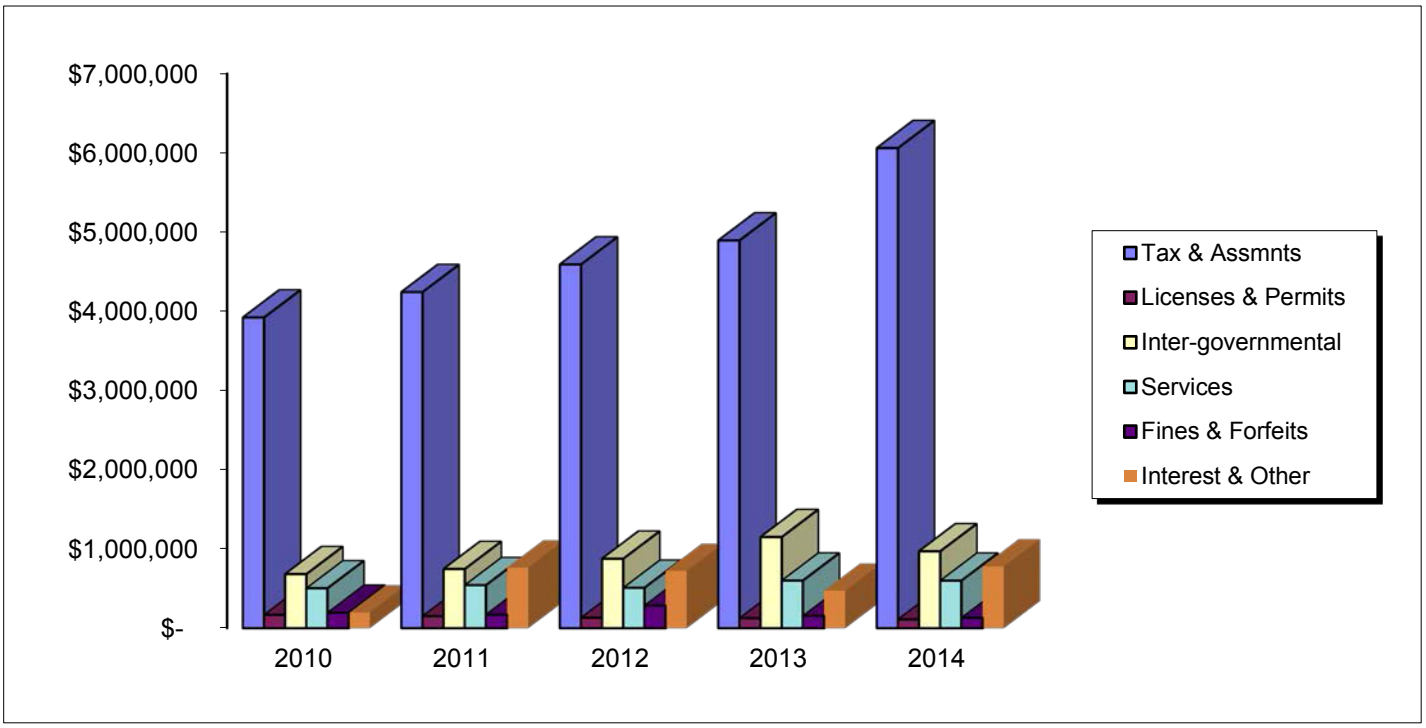
CITY OF FORT LUPTON
ALL FUNDS
2016 PERSONNEL DETAIL

Position	2014 Budget	2015 Budget	2016 Budget	Position Changes
TOTAL PERSONNEL BY POSITION				
Accountant	1.00	1.00	1.00	-
Accountant II	1.00	1.00	1.00	-
A/P Clerk	1.00	1.00	1.00	-
Administrative Assistant	3.00	3.00	3.00	-
Aquatic Coordinator	1.00	1.00	1.00	-
Aquatic Leader	-	0.60	0.93	0.33
Assistant City Administrator	1.00	1.00	1.00	-
Assistant Golf Course Superintendent	-	-	1.00	1.00
Assistant Golf Professional	-	-	0.68	0.68
Bartender	-	-	1.90	1.90
Building Maintenance Worker	1.00	0.70	0.70	-
Buildings & Grounds Director	-	-	1.00	1.00
Buildings Supervisor	1.00	1.00	1.00	-
Camera Operator	0.15	0.15	0.15	-
Cart Attendant	-	-	1.05	1.05
Certified Instructors	0.44	0.36	0.47	0.11
City Administrator	1.00	1.00	1.00	-
City Clerk	1.00	1.00	1.00	-
Code Enforcement Officer	1.00	1.00	1.00	-
Community Service Officer	1.00	1.26	1.00	(0.26)
Cook	-	-	0.50	0.50
Court Coordinator	0.90	1.00	1.00	-
Custodian	2.40	3.00	3.00	-
Customer Service Representative	1.50	1.53	1.78	0.25
Day Lifeguard	-	0.27	1.18	0.91
Field Maintenance Worker	0.18	0.75	0.50	(0.25)
Field Sup	0.21	-	-	-
Finance Director	1.00	1.00	1.00	-
Fitness Program Coordinator	1.00	1.00	1.00	-
GIS Specialist	-	1.00	1.00	-
Golf Course Food & Bev Mgr	-	-	1.00	1.00
Golf Course General Manager	-	-	1.00	1.00
Golf Course Superintendent	-	-	1.00	1.00
Golf Course Maintenance Worker	-	-	3.15	3.15
Golf Course Mechanic	-	-	1.00	1.00
Grounds Maintenance Worker	2.00	2.00	2.00	-
Grounds Supervisor	1.00	1.00	1.00	-
Head Life Guard	1.96	1.19	0.30	(0.89)
HR Coordinator	-	0.75	0.75	-
Human Resources Director	-	-	1.00	1.00
IT Technician	1.00	1.00	1.00	-
Library Director	-	1.00	1.00	-
Library Lead Secretary	-	1.00	1.00	-
Library Student	-	2.25	2.25	-
Library Technician	-	6.40	7.60	1.20
Life Guard	3.35	3.22	3.04	(0.18)
Museum Aid	0.25	0.35	0.35	-
Museum Supervisor	0.75	0.52	0.52	-
Neighborhood Stabilization Coord	0.10	-	-	-
Non-Certified Instructors	0.05	0.07	0.06	(0.01)
Parks & Rec Director	1.00	1.00	1.00	-
Personal Trainers	0.03	0.17	0.19	0.02
Planner I	1.50	1.00	1.00	-
Planning Technician	1.00	1.00	2.00	1.00
Police Chief	1.00	1.00	1.00	-
Police Officers	9.00	11.00	11.00	-
Police Sergeants	3.00	3.00	3.00	-
Private Instructors	0.08	0.12	0.13	0.01
Pro Shop Attendant	-	-	1.25	1.25
Program Aids	0.47	0.30	0.39	0.09
Program Leaders	0.64	0.70	0.61	(0.09)
Program Supervisors	0.53	0.59	0.52	(0.07)
Public Services Librarian	-	1.00	1.00	-
Public Works Maint Worker	4.00	6.00	6.00	-
Public Works Manager	1.00	1.00	1.00	-
Public Works Operations Manager	1.00	-	-	-
Public Works Supervisor	1.00	1.00	1.00	-
Rec Attendant I	0.14	0.26	0.44	0.18
Rec Attendant II	0.16	0.24	0.07	(0.17)
Rec Attendant III	0.06	0.01	0.01	-
Receptionist	1.00	1.00	1.00	-
Records Technician	1.00	1.00	1.00	-
Recreation Assistant	0.40	0.20	-	(0.20)
Recreation Manager	1.00	1.00	1.00	-
Score Keeper	-	-	0.01	0.01
Semi-Private Swim Instructor	-	0.01	0.01	-
Senior PW Maintenance Worker	4.00	3.00	3.00	-
Senior Grounds Maintenance Worker	-	1.00	1.00	-
Senior Programs Assistant	1.00	1.00	1.00	-
Sports Supervisor	0.18	0.35	0.35	-
Swim Instructor	-	-	0.01	0.01
Water Safety Instructors	0.45	0.34	0.39	0.05
Seasonal Bldg Workers	-	-	-	-
Seasonal Grounds Workers	2.00	2.50	2.50	-
Seasonal PW Workers	1.00	1.00	1.00	-
Utility Billing Clerk	1.00	1.00	1.00	-
Total	69.88	88.16	105.74	17.58

CITY OF FORT LUPTON
GENERAL GOVERNMENTAL REVENUES BY SOURCE
LAST FIVE YEARS
(UNAUDITED)

Year	Taxes and Assmnts	Licenses and Permits	Intergov-ernmental	Charges for Services	Fines and Forfeits	Interest and Other	Total
2010	$ 3,918,656	$ 168,899	$ 683,294	$ 504,533	$ 194,716	$ 198,421	$ 5,668,519
Total %	69.13%	2.98%	12.05%	8.90%	3.44%	3.50%	100.00%
2011	$ 4,239,950	$ 151,975	$ 747,953	$ 543,975	$ 171,826	$ 765,327	$ 6,621,006
Total %	64.04%	2.30%	11.30%	8.22%	2.60%	11.56%	100.00%
2012	$ 4,589,158	$ 131,636	$ 877,978	$ 510,629	$ 285,163	$ 722,654	$ 7,117,218
Total %	64.48%	1.85%	12.34%	7.17%	4.01%	10.15%	100.00%
2013	$ 4,892,341	$ 126,146	$ 1,151,973	$ 601,898	$ 155,089	$ 472,612	$ 7,400,059
Total %	66.11%	1.70%	15.57%	8.13%	2.10%	6.39%	100.00%
2014	$ 6,059,815	$ 111,044	$ 971,940	$ 600,935	$ 131,096	$ 779,758	$ 8,654,588
Total %	70.02%	1.28%	11.23%	6.94%	1.51%	9.01%	100.00%

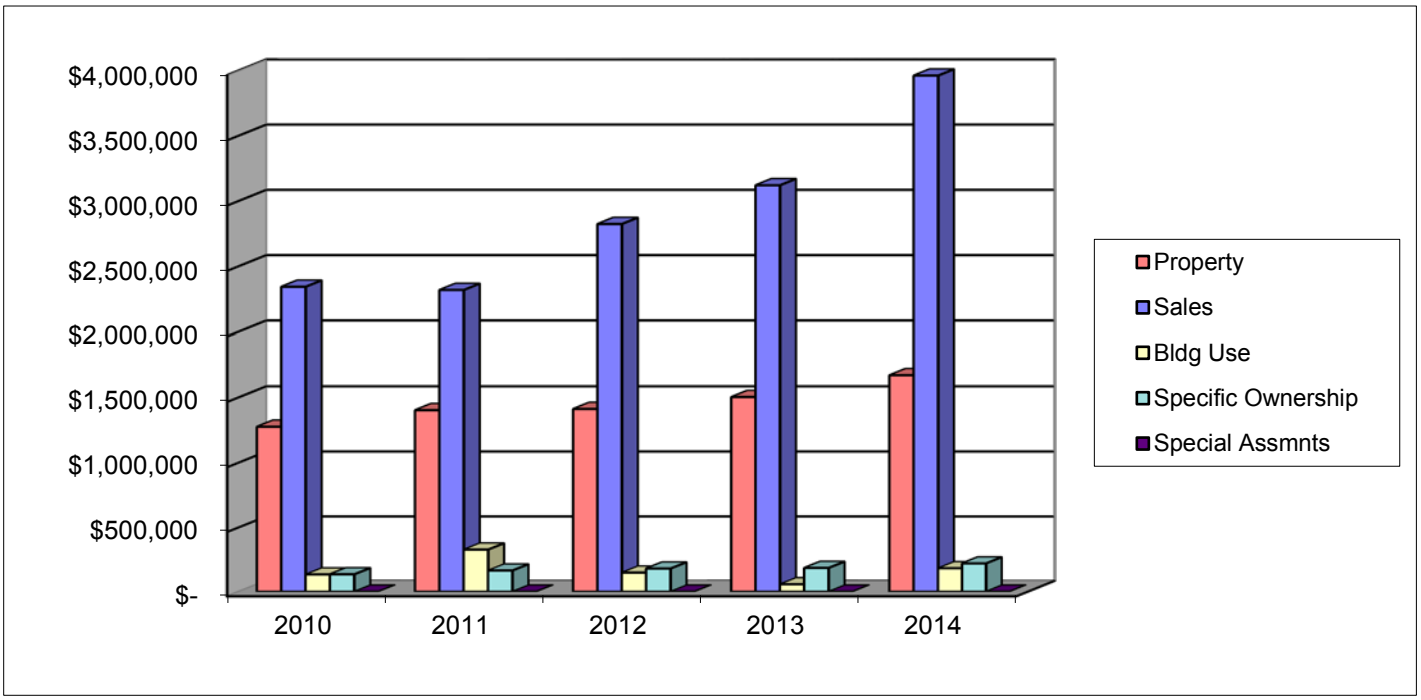
Includes the General Fund and Special Revenue Funds.



CITY OF FORT LUPTON
GENERAL GOVERNMENT TAX AND ASSESSMENT REVENUES BY SOURCE
LAST FIVE YEARS
(UNAUDITED)

Year		Property Taxes	Sales Taxes	Bldg Use Taxes	Specific Ownership Taxes	Special Assmnts	Total
2010		$ 1,274,416	$ 2,342,005	$ 133,486	$ 134,835	$ -	$ 3,884,742
Total %		32.81%	60.29%	3.44%	3.47%	0.00%	100.00%
2011		$ 1,401,364	$ 2,317,300	$ 326,942	$ 164,243	$ -	$ 4,209,849
Total %		33.29%	55.04%	7.77%	3.90%	0.00%	100.00%
2012		$ 1,410,597	$ 2,822,829	$ 147,825	$ 179,581	$ -	$ 4,560,832
Total %		30.93%	61.89%	3.24%	3.94%	0.00%	100.00%
2013		$ 1,501,966	$ 3,119,863	$ 57,308	$ 184,481	$ -	$ 4,863,618
Total %		30.88%	64.15%	1.18%	3.79%	0.00%	100.00%
2014		$ 1,668,804	$ 3,959,982	$ 181,993	$ 219,304	$ -	$ 6,030,083
Total %		27.67%	65.67%	3.02%	3.64%	0.00%	100.00%

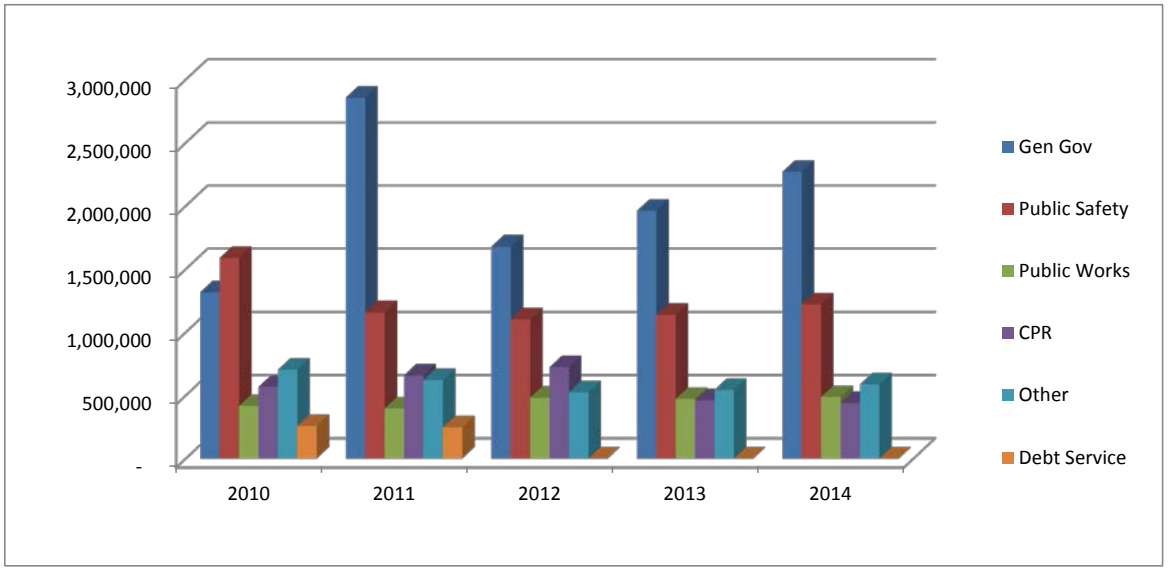
Includes the General Fund and Special Revenue Funds.



CITY OF FORT LUPTON
GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION
LAST FIVE YEARS
(UNAUDITED)

Year	General Government	Public Safety	Public Works	Culture, Parks & Recreation	Other	Debt Service	Total
2010	$ 1,317,658	$ 1,589,310	$ 416,827	$ 568,170	$ 703,964	$ 258,529	$ 4,854,458
Total %	27.14%	32.74%	8.59%	11.70%	14.50%	5.33%	100.00%
2011	$ 2,857,970	$ 1,157,474	$ 396,787	$ 659,897	$ 623,182	$ 268,886	$ 5,964,196
Total %	47.92%	19.41%	6.65%	11.06%	10.45%	4.51%	100.00%
2012	$ 1,678,331	$ 1,103,279	$ 482,720	$ 723,720	$ 525,532	$ -	$ 4,513,582
Total %	37.18%	24.44%	10.69%	16.03%	11.64%	0.00%	100.00%
2013	$ 1,961,113	$ 1,136,985	$ 472,512	$ 462,009	$ 544,822	$ -	$ 4,577,441
Total %	42.84%	24.84%	10.32%	10.09%	11.90%	0.00%	100.00%
2014	$ 2,270,095	$ 1,221,589	$ 488,460	$ 439,996	$ 588,768	$ -	$ 5,008,908
Total %	45.32%	24.39%	9.75%	8.78%	11.75%	0.00%	100.00%

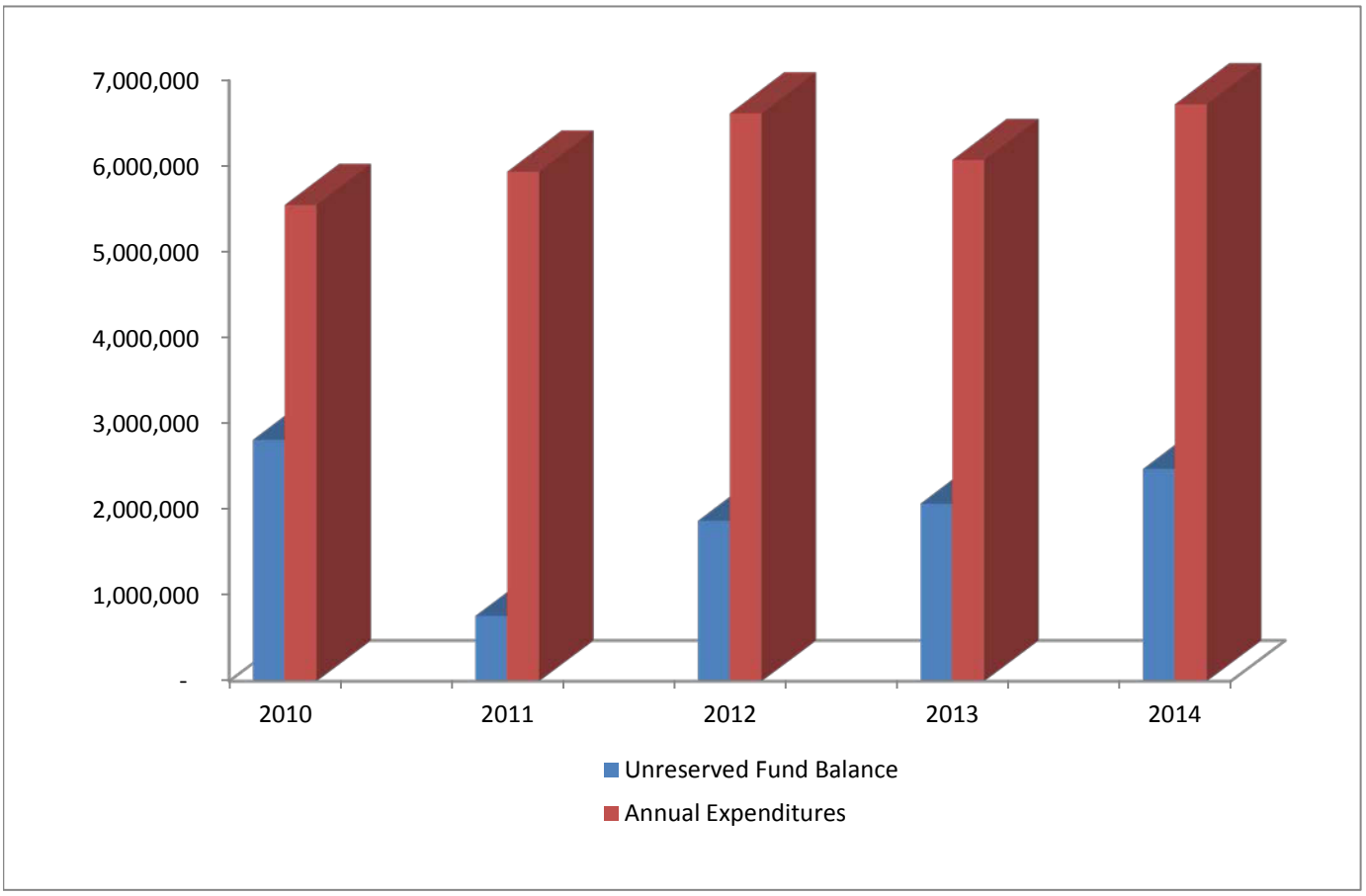
Includes the General Fund and Special Revenue Funds.



CITY OF FORT LUPTON
GENERAL GOVERNMENTAL FUND BALANCE COMPARED TO
ANNUAL EXPENDITURES LAST FIVE YEARS
(UNAUDITED)

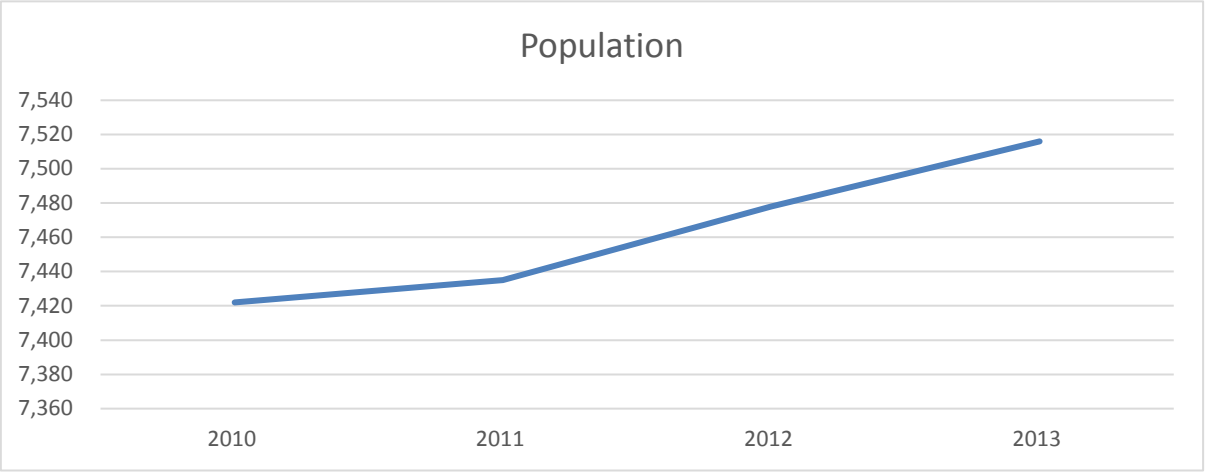
Year	(1) Unreserved Fund Balance	(1) Annual Expenditures	Balance as % of Expenditures
2010	2,823,022	5,554,931	50.82%
2011	770,737	5,942,680	12.97%
2012	1,882,003	6,619,521	28.43%
2013	2,081,212	6,077,599	34.24%
2014	2,485,096	6,726,041	36.95%

(1) Includes General Fund and Special Revenue Funds.

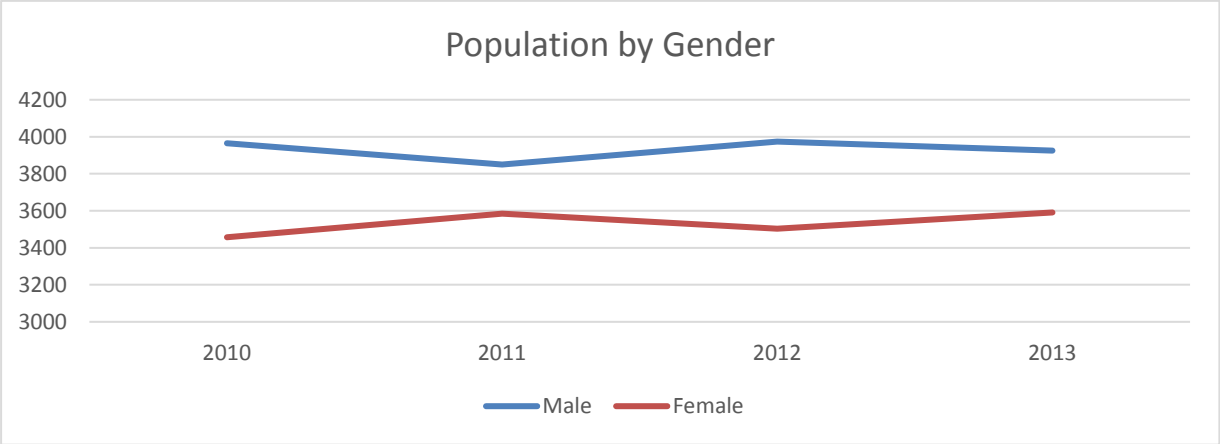


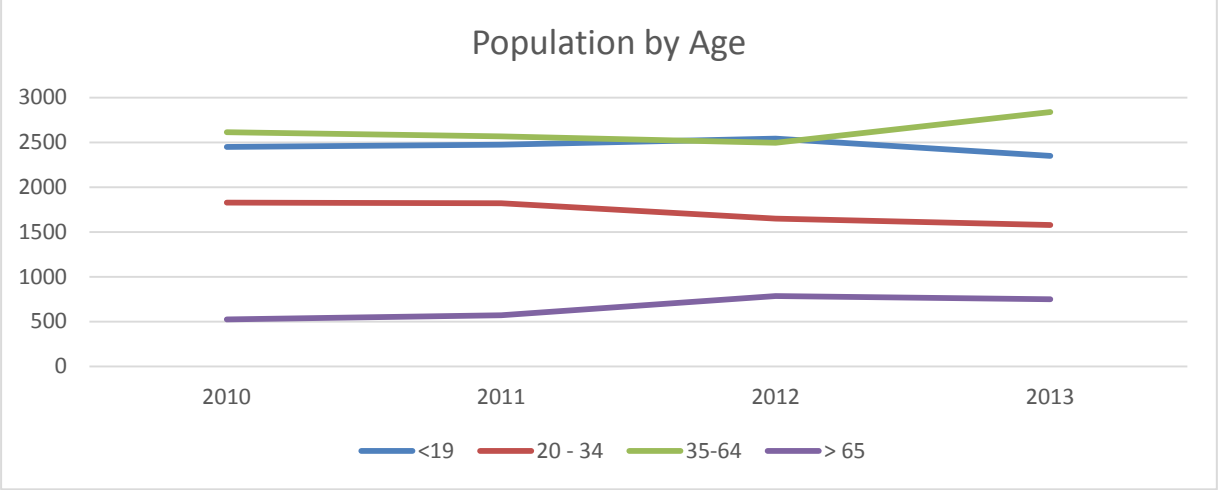
City of Fort Lupton
Demographic Statistics

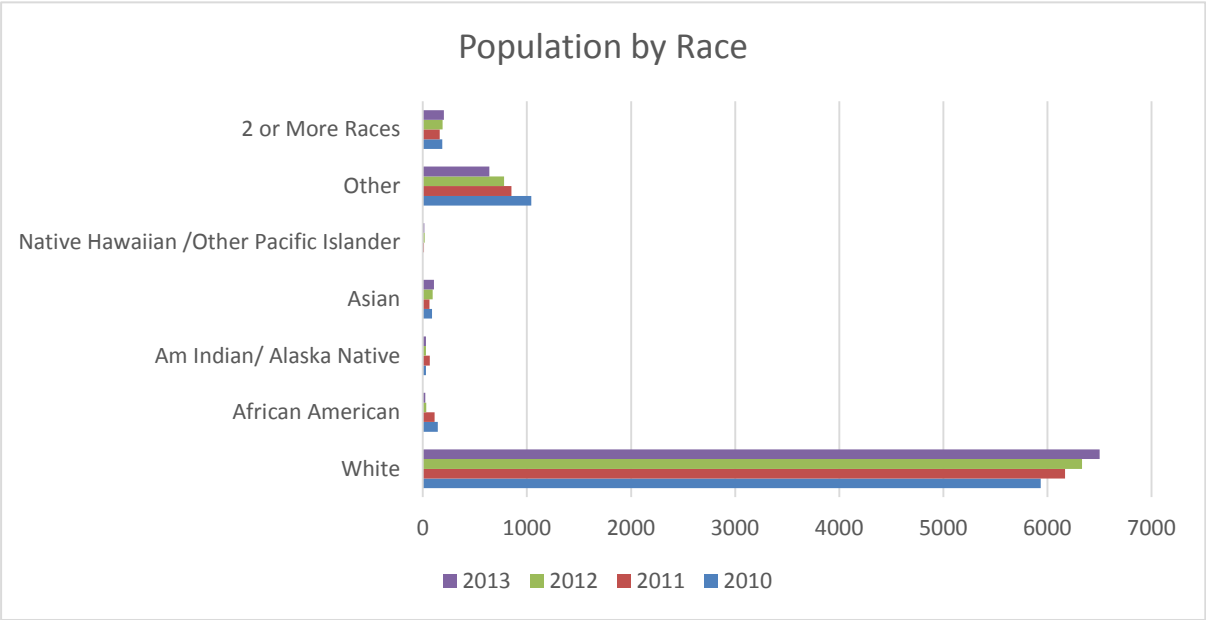
Population 10-Year History (from American Fact Finder):

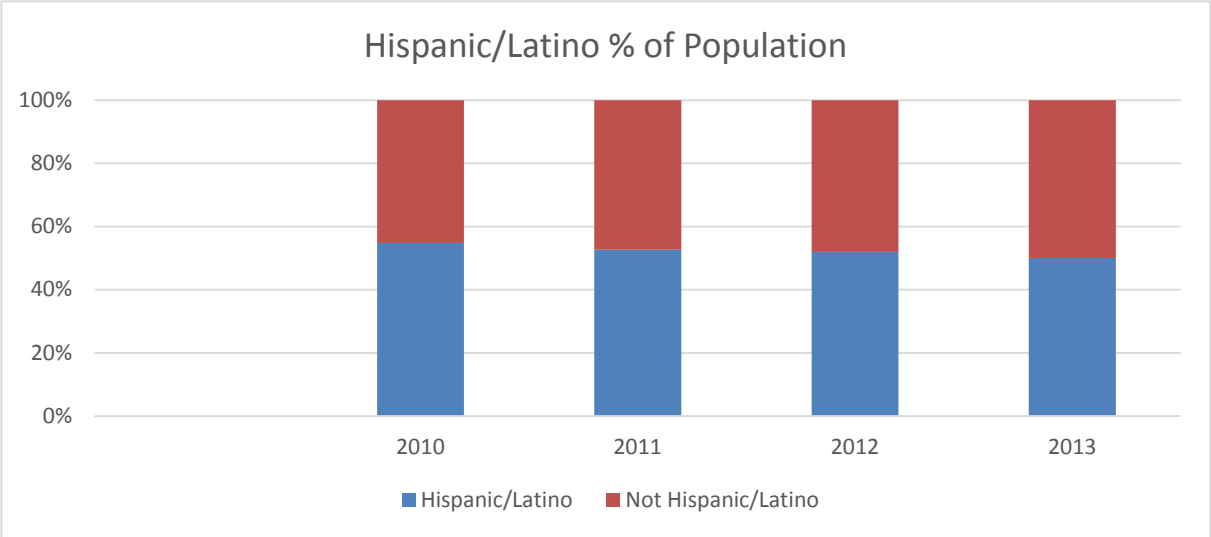


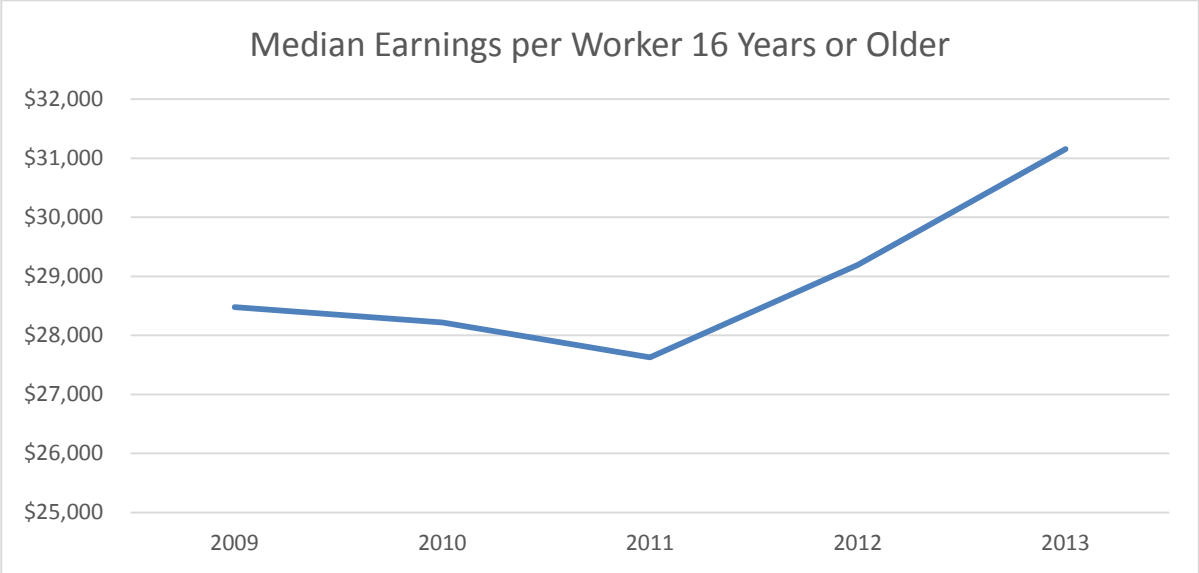
Composition of Population (from American Fact Finder):

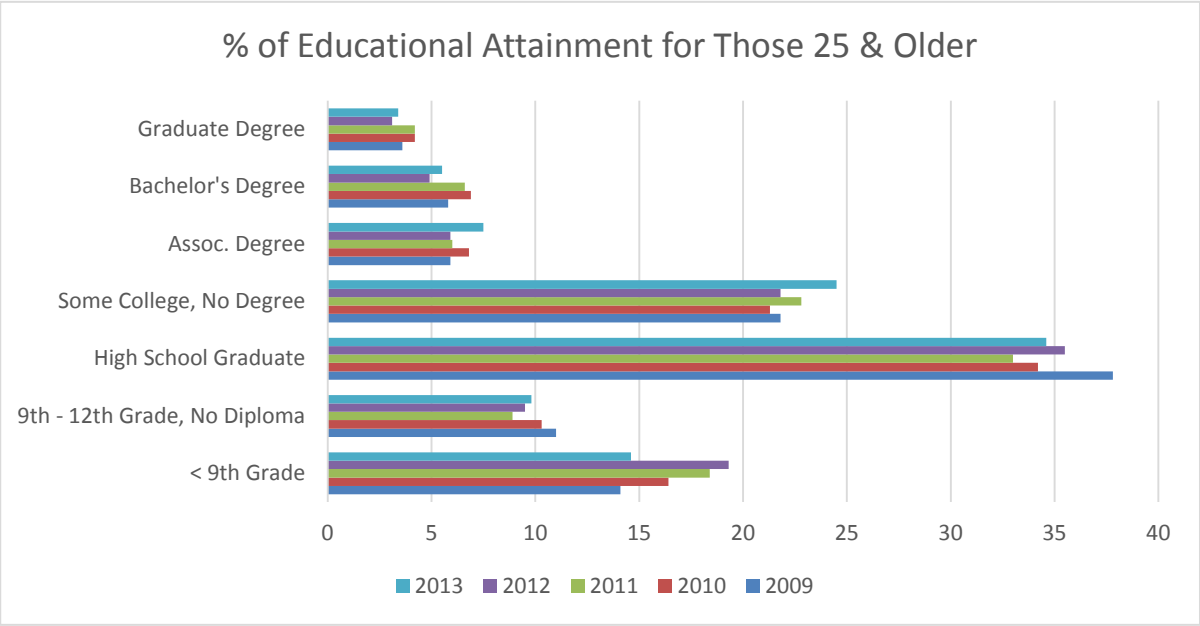


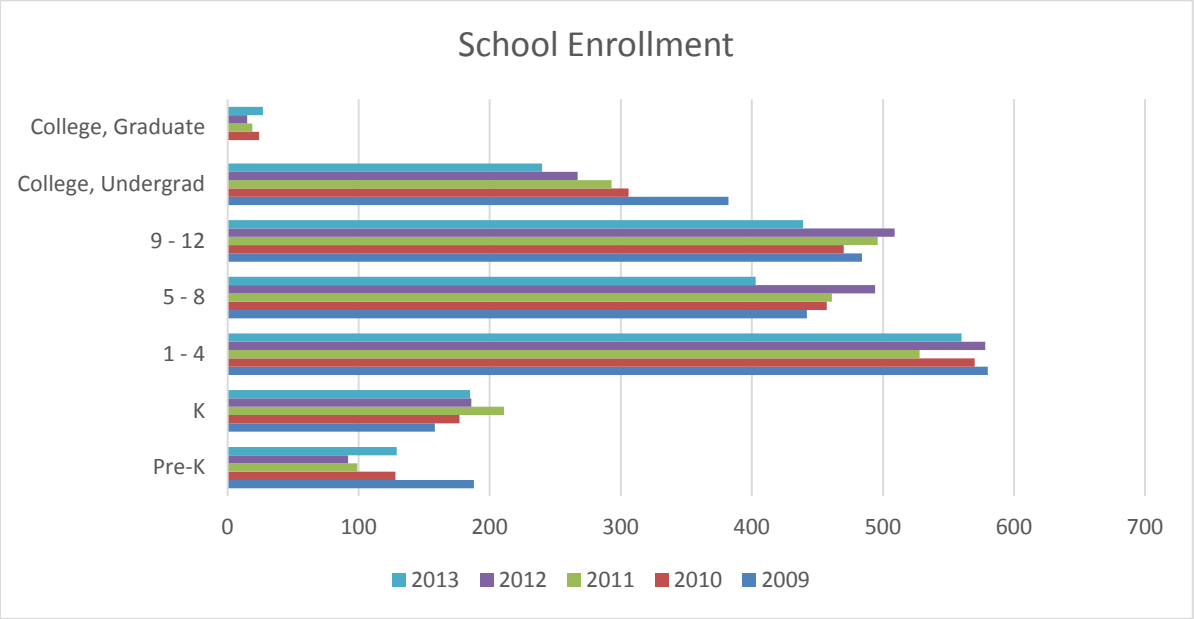


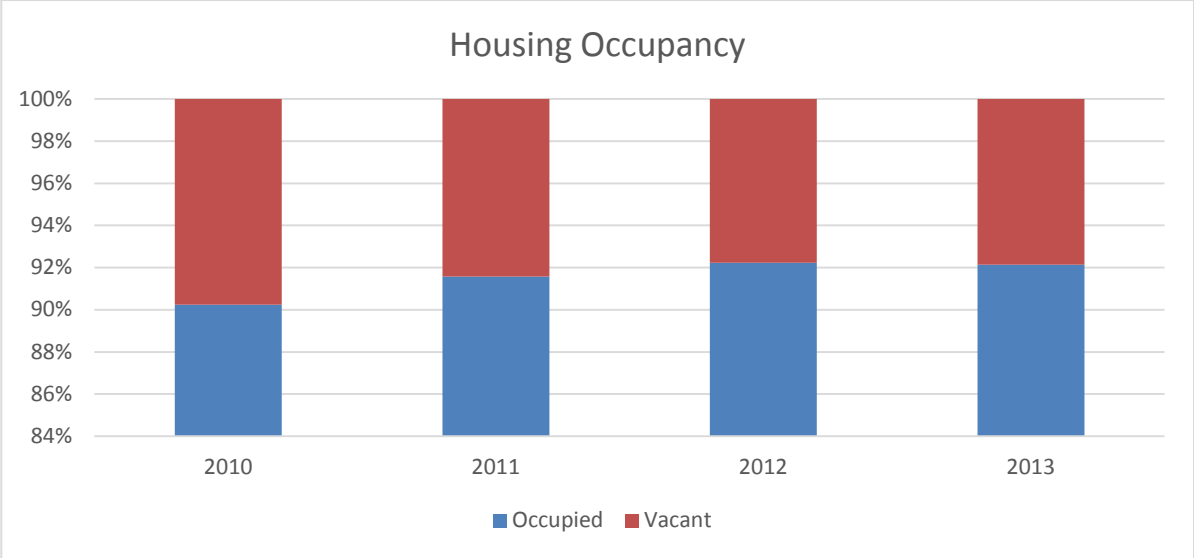

Population by Race
2 or More Races
Other
Native Hawaiian /Other Pacific Islander
Asian
Am Indian/ Alaska Native
African American
White
0
1000
2000
3000
4000
5000
6000
7000
2013
2012
2011
2010

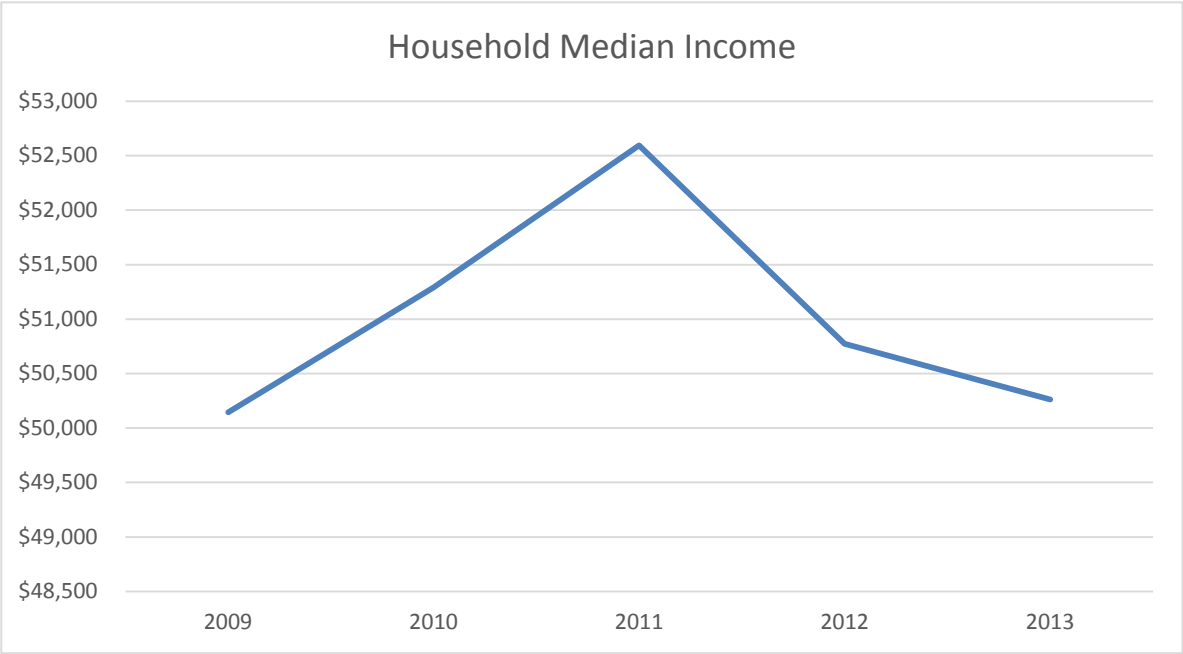

Hispanic/Latino % of Population
100%
80%
60%
40%
20%
0%
2010
2011
2012
2013
Hispanic/Latino
Not Hispanic/Latino

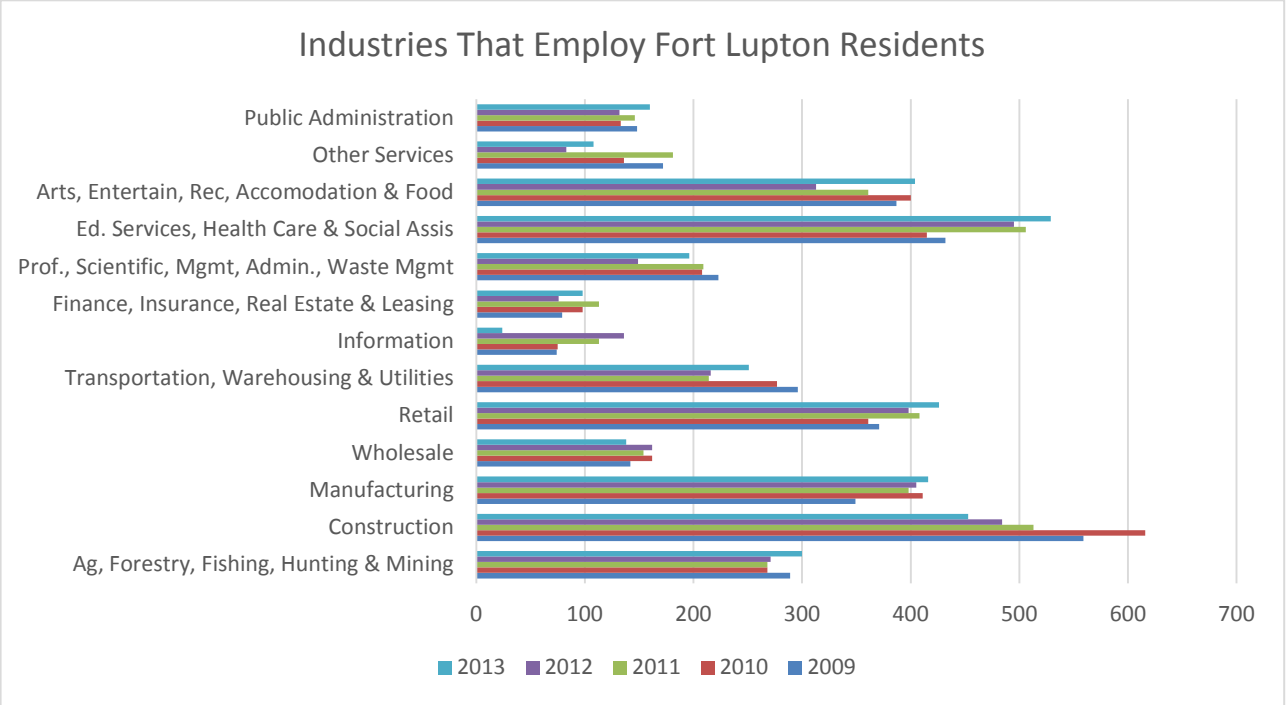

Median Earnings per Worker 16 Years or Older
$32,000
$31,000
$30,000
$29,000
$28,000
$27,000
$26,000
$25,000
2009
2010
2011
2012
2013


% of Educational Attainment for Those 25 & Older
Graduate Degree
Bachelor's Degree
Assoc. Degree
Some College, No Degree
High School Graduate
9th - 12th Grade, No Diploma
< 9th Grade
0
5
10
15
20
25
30
35
40
2013
2012
2011
2010
2009


School Enrollment
College, Graduate
College, Undergrad
9 - 12
5 - 8
1 - 4
K
Pre-K
0
100
200
300
400
500
600
700
2013
2012
2011
2010
2009


Housing Occupancy
100%
98%
96%
94%
92%
90%
88%
86%
84%
2010
2011
2012
2013
Occupied
Vacant


Household Median Income
$53,000
$52,500
$52,000
$51,500
$51,000
$50,500
$50,000
$49,500
$49,000
$48,500
2009
2010
2011
2012
2013


Industries That Employ Fort Lupton Residents
Public Administration
Other Services
Arts, Entertain, Rec, Accomodation & Food
Ed. Services, Health Care & Social Assis
Prof., Scientific, Mgmt, Admin., Waste Mgmt
Finance, Insurance, Real Estate & Leasing
Information
Transportation, Warehousing & Utilities
Retail
Wholesale
Manufacturing
Construction
Ag, Forestry, Fishing, Hunting & Mining
0
100
200
300
400
500
600
700
2013
2012
2011
2010
2009

CITY OF FORT LUPTON
CONSTRUCTION ACTIVITY
LAST FIVE YEARS
(UNAUDITED)

	(1) Commerical Construction		(1) Residential Construction		(1) Alterations	
Year	Number of Permits	Value	Number of Permits	Value	Number of Permits	Value
2010	3	$ 158,161	2	$ 377,000	18	$ 1,128,789
2011	4	$ 32,767,222	2	$ 220,990	19	$ 486,690
2012	7	$ 5,881,389	1	$ 175,000	21	$ 547,725
2013	8	$ 5,013,425	6	$ 1,073,460	21	$ 3,101,658
2014	3	$ 341,979	4	$ 707,969	24	$ 1,113,830

(1) City of Fort Lupton, Building Division; Census Reports.

CITY OF FORT LUPTON
MISCELLANEOUS STATISTICS
DECEMBER 31, 2013
(UNAUDITED)

Date of Incorporation	1890
Form of Government	Council-Mayor Statutory City
Area (sq. miles)	10.32
Elected Officials	7

School District:
Weld County School District Re-8
www.weld8.org

Fire Protection:
Fort Lupton Fire Protection District
www.fortluptonfire.org

Municipal Water and Sewer:
Plants owned by the City but operated by OMI
www.omiinc.com

Utilities:

Gas:
Xcel Energy
www.xcelenergy.com
1 (800) 895-4999

Electric:
United Power
www.unitedpower.com
(303) 637-1300

Healthcare:

Salud Family Health Center
1115 Second Street
Fort Lupton, CO 80621
(303) 857-2771
www.saludclinic.org

Advanced Urgent Care & Occupational Medicine
112 S. Denver Ave.
Fort Lupton, CO 80621
(303) 659-9700
http://advurgent.com

Children's Hospital Colorado North Campus
469 West State Highway 7
Broomfield, CO 80023
(720) 777-1340

Platte Valley Medical Center
1600 Prairie Center Pkwy
Brighton, CO 80601
(303) 498-1600

Major Industries:

Manufacturing; Wholesale Trade; Retail Trade; Transportation & Warehousing; Accomodation & Food Service; Health Care & Social Assistance; Professional, Scientific & Technical Services

Unemployment Rate from Bureau of Labor Statistics:

Greeley, CO Metropolitan Statistical Area	3.80%

Sales Tax Rates as of December 31:

State of Colorado	2.9%
Weld County	0.0%
City of Fort Lupton	4.0%

Top Sales Tax Payers in the City for 2014:

Safeway Store #1045
United Power
L.G. Everist

GLOSSARY OF BUDGET TERMS

ACCRUAL BASIS: The basis of accounting under which revenues are recorded when earned and measurable and expenditures are recorded as soon as they result in liabilities for benefits received.

APPROPRIATIONS: An authorization granted by the legislative body (e.g. City Council) to make expenditures and to incur obligations for specific purposes.

ASSESSED VALUATION: A value that is established for real or personal property for use as a basis for levying taxes.

ASSETS: Property owned by the government which has monetary value.

AUDIT: The examination of documents, records, reports, systems of internal control, accounting and financial procedures, and other evidence for the purpose of ascertaining fair presentation of financial statements, determining propriety, legality and accuracy of transactions.

BOND: A written promise, generally under seal, to pay a specified sum of money, called the face value or principal amount, at a fixed time in the future, called the date of maturity, and carrying usury or interest at a fixed rate, usually payable periodically.

BUDGET: A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.

BUDGET MESSAGE: The opening section of the budget which provides the legislative body with a general summary and description of the most important aspects of the budget, changes from the current and previous fiscal years, and the views and recommendations of the management.

CAPITAL EXPENDITURE: An expenditure or expense for a capital asset which includes land, land improvements, buildings, building improvements, vehicles, machinery, equipment, infrastructure, and other tangible or intangible assets that have a useful life of more than 3 years and costs more or is worth more than $5,000.

CAPITAL IMPROVEMENTS PROGRAM: A plan for capital expenditures to be incurred each year over a fixed period of years to meet the capital needs of the government.

CAPITAL OUTLAY: Expenditures which result in the acquisition of or addition to fixed assets. Generally consists of machinery and equipment, furniture and fixtures, etc. costing more than $5,000 each and lasting more than three years.

CAPITAL PROJECT: Expenditures which result in the construction of or major improvements to the government's buildings, parks and infrastructure. Generally consists of projects costing more than $5,000 and lasting more than three years.

CASH BASIS: The basis of accounting under which revenues are recorded when received in cash and expenditures are recorded when paid.

CHART OF ACCOUNTS: The classification system used by a government to organize the accounting for various funds.

DEBT: An obligation resulting from the borrowing of money or from the purchase of goods and services.

DEBT LIMIT: The maximum amount of gross or net debt which is legally permitted.

DEBT SERVICE: Cash outlays in the form of debt principal payments, periodic interest payments and related services charges for debt incurred in prior periods.

DEFICIT: Primarily the excess of expenditures over revenues during a fiscal year; or, in the case of proprietary and fiduciary type funds, the excess of expenses over income.

DEPARTMENT: The highest organizational unit in the City in which a specific activity is carried out. A department may consist of several programs.

DEPRECIATION: The expiration in the service life of an asset generally attributable to wear and tear through use, lapse of time or obsolescence. Depreciation is generally not budgeted; however, it is accounted for on the financial statements.

DIRECT DEBT: The debt which a governmental unit has incurred in its own name or assumed through the annexation of territory or consolidation with another governmental unit.

ENCUMBRANCE: The commitment of appropriated funds to purchase an item or service and which is set aside for the future expenditure.

ENTERPRISE FUND: A fund established to finance and account for the acquisition, operation, and maintenance of governmental facilities and services which are entirely or predominantly self-supporting by user charges. Examples include utility services, airports, and transit systems.

EXPENDITURES: Where the accounts are kept on the accrual basis or modified accrual basis, this term designates the cost of goods delivered or services rendered, whether paid or unpaid, including expenses, provision for debt retirement not reported as a liability in the fund form which it is retired, and capital outlays. This expression is generally used for governmental type funds such as the general fund, special revenue funds, capital project funds, and debt service funds.

EXPENSES: Charges incurred, whether paid or unpaid, for operation, maintenance, and interest, and other charges which are presumed to benefit the current fiscal period. This expression is generally used for proprietary type funds such as enterprises, trust and agencies.

FISCAL PERIOD: Any period (generally twelve months) at the end of which a governmental unit determines its financial position and the results of its operations. The City of Fort Lupton's' fiscal period is January 1 to December 31.

FULL FAITH AND CREDIT: A pledge of the general taxing power for the payment of debt obligations.

FUND: A self-balancing accounting entity segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations (e.g. General Fund, Wastewater Fund, etc.)

FUND BALANCE: Resources remaining from prior years which are available to be budgeted in the current year. This expression is generally used for governmental type funds.

GENERAL FIXED ASSETS: Those fixed assets of a governmental unit which are not accounted for in a specific Enterprise, Trust, or Agency Fund.

GENERAL FUND: A fund used to account for all transactions of a governmental unit which are not accounted for in another fund.

GENERAL LONG-TERM DEBT: Long-term debt legally payable from general revenues and backed by the full faith and credit of the government.

GENERAL OBLIGATION BONDS: Bonds for whose payments the full faith and credit of the issuing body are pledged.

GOVERNMENTAL ACCOUNTING: The composite activity of analyzing, recording, summarizing, reporting, and interpreting the financial transactions of governmental units and agencies.

GRANT: A contribution by one governmental unit to another.

INTERFUND TRANSFERS: Amounts transferred, within the government, from one fund to another.

INTERNAL CONTROLS: A plan of organization under which employee's duties are so arranged and records and procedures so designed as to make it possible to protect and exercise effective accounting control over assets, liabilities, revenues and expenditures.

MODIFIED ACCRUAL BASIS: A system under which some accruals, usually costs, are recorded but others, usually revenues, are not. Generally used for certain governmental type funds.

OPERATING BUDGET: A budget which applies to all other outlays other than capital projects.

ORDINANCE: A formal legislative enactment by the governing body of a municipality and carrying the force of law.

PERFORMANCE INDICATORS: Statistical measures of the service level provided to the community and/or other governmental units. For example, the response time to an emergency would be a significant performance indicator for a public safety organization.

PERSONNEL SUMMARY: A list containing the titles and numbers of positions authorized to be filled by a particular organizational unit.

PROGRAM: A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the government is responsible.

PROPRIETARY FUND TYPES: A classification used to denote those types of funds that account for organizations and activities that are similar to those often found in the private sector (e.g. enterprises, internal services, trusts and agencies).

REFUNDING BONDS: Bonds issued solely to retire bonds already outstanding.

RESERVE: An account which records a portion of the fund balance which must be segregated for some specific use and which is, therefore, not available for further appropriation or expenditure.

RESOLUTION: A special or temporary order of a legislative body requiring less legal formality than an ordinance or statute.

RETAINED EARNINGS: The cumulative earnings of an operation that generally have been invested in property, plant and equipment or current assets.

REVENUE: Designates additions to assets which do not increase any liability, do not represent the recovery of an expenditure, do not represent the cancellation of certain liabilities, and do not represent contributions of a fund in proprietary type funds.

REVENUE BONDS: Bonds whose principal and interest are payable exclusively from earnings of a public enterprise.

SURPLUS: The excess of the assets of a fund over its liabilities or its resources over its disbursements.

TAXES: Compulsory charges levied by a government for the purpose of financing services performed for the common good.

TAXPAYER'S BILL OF RIGHTS (T.A.B.O.R): An amendment to the constitution of Colorado enacted in 1992 that limits the powers of governments in Colorado to levy taxes and incur debt. It also sets forth revenue limits for non-enterprise systems.

UNAPPROPRIATED RESERVES: The portion of the Fund Balance that is not designated, reserved or otherwise set aside for any specific purpose and is, therefore, available for appropriation for any general purpose.

GLOSSARY OF ACRONYMS

CGH: Colorado Greenhouse. City of Fort Lupton water and sewer users.

CML: Colorado Municipal League. An organization that provides information and services for Municipal governments in the State of Colorado.

CPI Index: Consumer Price Index. A statistical measure of a weighted average of prices of a specified set of goods and services purchased by wage earners in urban areas.

CPR / CPR Fund: Culture, Parks & Recreation Fund.

CTF: Conservation Trust Fund

GASB: Governmental Accounting Standards Board

GFOA: Government Finance Officers Association

IGA: Intergovernmental Agreements. An agreement between units of local government

SID: Special Improvement District. An organization committed to increasing business activity in a specific area.

STX: Sales Tax

Thermo: Thermo Co-Generation. City of Fort Lupton water and sewer user.

CITY OF

Fort Lupton

EST 1836

COME PAINT YOUR FUTURE WITH US

City Clerk

130 S. McKinley Avenue
Fort Lupton, CO 80621

Phone: 303.857.6694
Fax: 303.857.0351

www.fortlupton.org

January 7, 2016

I, Nanette Fornof, certify that the attached is a true and accurate copy of the adopted 2016 budget of the City of Fort Lupton, CO.

Nanette S. Fornof, City Clerk

CITY OF FORT LUPTON STATE OF COLORADO

RESOLUTION NO. 2015R054

A RESOLUTION OF THE CITY COUNCIL ADOPTING THE 2016 BUDGET AND FINANCIAL PLAN AND SETTING APPROPRIATIONS FOR THE VARIOUS FUNDS AND SPENDING AGENCIES IN THE AMOUNTS SPECIFIED, FOR THE CITY OF FORT LUPTON, COLORADO, FOR AND DURING THE PERIOD BEGINNING THE FIRST DAY OF JANUARY, 2016 AND ENDING THE THIRTY-FIRST DAY OF DECEMBER, 2016.

WHEREAS, in accordance with Colorado Revised Statues Title 29, the City Council has been presented with a complete Budget and Financial plan of all City funds and activities which covers all proposed expenditures of the City for the fiscal year beginning January 1, 2016, and ending December 31, 2016; and

WHEREAS, said budget shows as definitely as possible each of the various projects and programs for which appropriations are made in the budget, and the estimated amount of money carried in the budget for each such project or program; and

WHEREAS, said budget serves a valid public purpose in that it establishes a financial plan for the 2016 fiscal year, including public donations which will assist with economic development efforts, social services needs and provide for recreational and culture activities for the benefit of the entire community; and

WHEREAS, said budget has been filed with the City Clerk and available for public inspection; and

WHEREAS, the City of Fort Lupton's 2016 Financial Plan has established and public hearings and meetings have been held after duly published public notices.

NOW THEREFORE BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF FORT LUPTON, COLORADO, AS FOLLOWS:

Section 1

REVENUE: That the following sources are available for appropriation in the stated amounts:

General Fund	$ 6,462,466
Contingency Fund	39,439
Street Sales Tax Fund	484,530
Library	2,887,864
Culture, Parks & Recreation Sales Tax Fund	675,265
Conservation Trust Fund	65,100
Cemetery and Perpetual Care Fund	190,550
Water Sales Tax Fund	904,261
Recreation Center Fund	1,772,638
Utility Enterprise Fund	5,232,127
Storm Drainage Enterprise Fund	160,175
Golf Course Enterprise Fund	1,031,692
TOTAL FUNDS AVAILABLE FOR APPROPRIATION	$19,906,107

Section 2

APPROPRIATION: That out of current and probable sources of the City of Fort Lupton, Colorado, for and during the year beginning the first day of January, 2016, there is hereby appropriated the following sums of money or that portion necessary for the purposes herein named:

General Fund	$ 8,189,719
Contingency Fund	640,348
Street Sales Tax Fund	766,000
Library	1,274,052
Culture, Parks & Recreation Sales Tax Fund	968,565
Conservation Trust Fund	88,000
Cemetery and Perpetual Care Fund	226,702
Water Sales Tax Fund	1,199,354
Recreation Center Fund	1,288,055
Utility Enterprise Fund	5,921,987
Storm Drainage Enterprise Fund	33,696
Golf Course Enterprise Fund	1,018,055
TOTAL FUNDS AVAILABLE FOR APPROPRIATION	$21,614,533

Section 3

That the Budget appropriation herein summarized above does reflect uses exceeding sources by $1,708,426; contained in 1) General Fund, 2) Contingency Fund, 3) Culture, Parks and Recreation Fund 4) Cemetery Fund, 5) Conservation Trust fund, 6) Street Sales Tax Fund, 7) Water Sales Tax Fund, 8) Utility Enterprise Fund. The variance is funded through use of Reserves in each fund listed.

Section 4

That the budget herein summarized above, by Fund, for the year stated, and the Six Year Capital Improvements Program, as herein submitted for the years 2016-2021, be approved and adopted as the budget of the City of Fort Lupton, Colorado.

Section 5

No expenditure of the funds of the City shall hereafter be made except in strict compliance with said budget, except that in the case of grave public necessity, emergency expenditures to meet unusual and unforeseen conditions, which could not, by reasonable, diligent thought and attention, have been included in the original budget, may from time to time be authorized by the City Council as amendments to the original budget through a Supplemental Appropriation.

Section 6

The Budget herein approved and adopted shall be signed by the Mayor and attested to by the City Clerk and made a part of the public records of the City.

Section 7

The City Council hereby finds, determines and declares that this Resolution is necessary for the immediate preservation of the public peace, health and safety, and that it serves a valid public purpose.

APPROVED AND PASSED BY THE FORT LUPTON CITY COUNCIL THIS 14th DAY OF DECEMBER 2015.

City of Fort Lupton, Colorado

Tommy Holton, Mayor

Approved as to form:

Andy Ausmus, City Attorney

Attest:

Nanette Fornof, City Clerk

CITY OF FORT LUPTON
STATE OF COLORADO
SEAL