CITY OF FORT LUPTON

Fort Lupton, Colorado

2014 Financial Planning & Six Year Capital Improvement Program

CITY OF FORT LUPTON
2014 FINANCIAL PLAN
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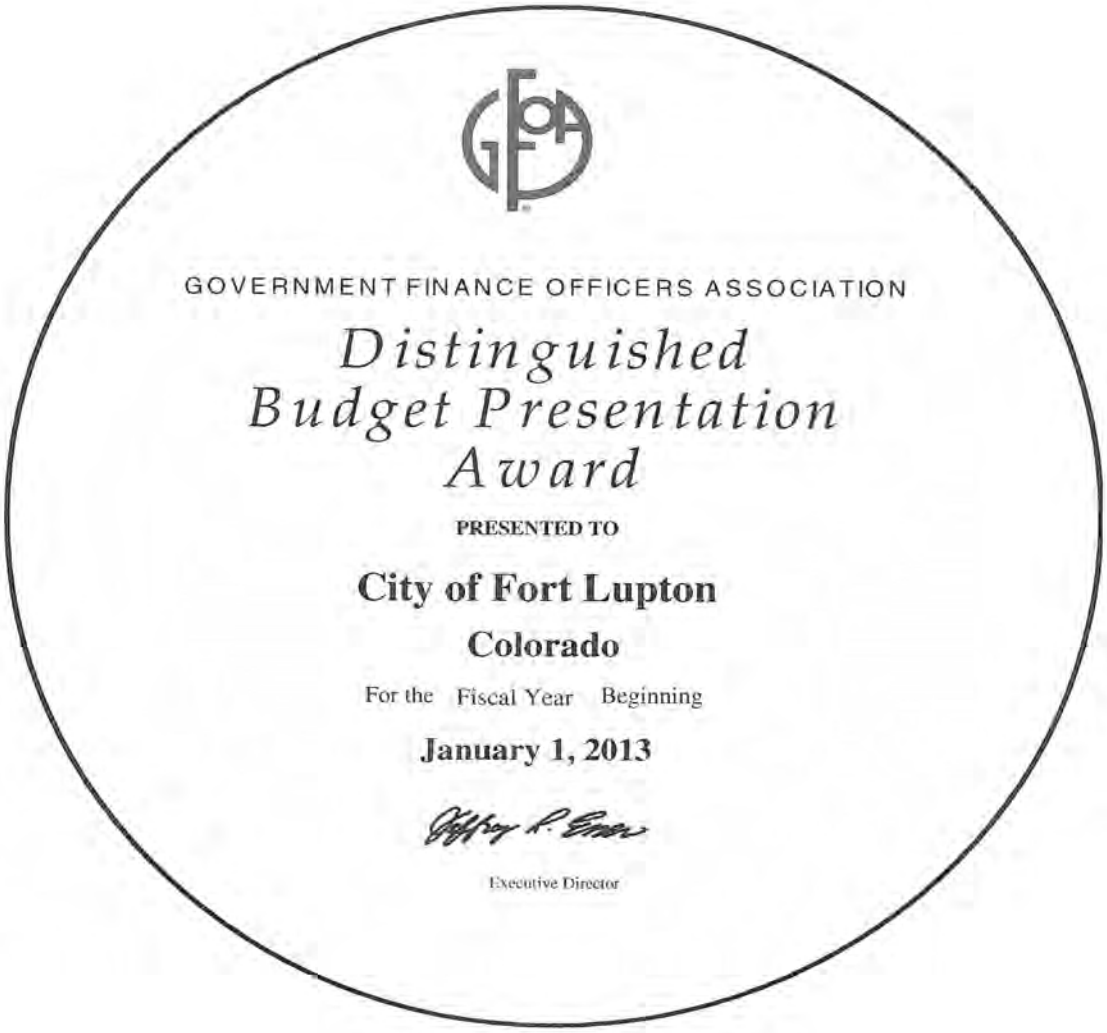
The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **City of Fort Lupton, Colorado** for its annual budget for the fiscal year beginning **January 1, 2013**. In order to receive this award, a governmental unit must 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, 2013

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.

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LETTER OF TRANSMITTAL

To: October 7, 2013

From: The Honorable Mayor and City Council

Date: Leann Perino

Subject: Budget Letter of Transmittal

The 2014 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 2014 FINANCIAL PLAN

The 2014 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 **Legal Requirements**, the **Budget Calendar**, the **Summary of Accounting Policies,** and the **General Budget Process**.

The **Revenue/Budget 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 2014 for all funds.

The **General Fund Section** lists by department in department numerical order the revenues and expenditures for each department for 2012, projected 2013 year-end, and the 2014 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 2014, 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 2012, projected 2013 year-end, and the 2014 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 2014, 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 2012, projected 2013 year-end, and the 2014 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 2014, 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 2012, projected 2013 year-end, and the 2014 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 2014, 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 2012, projected 2013 year-end, and the 2014 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 2014, 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 2012, projected 2013 year-end, and the 2014 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 2014, 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 2013, 2014, 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. It also contains a **Chart of Accounts** for the City of Fort Lupton and the **Resolution** adopted by the City Council approving this budget.

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Budget Message

December 9, 2013

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 2014 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 has improved. Severance Tax and Mineral Lease income are above projections and departments have kept expenditures down in 2013 improving the outlook. 2014 is projected to be another slow building year with ten single family units and five commercial units.

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

Maintaining adequate fund balances is crucial for the City and the 2014 budget does maintain positive with and includes increased capital expenditures. 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 2014 *where possible and prudent*. However, we also need to address our needs at the same time. Thus, in the General Fund we have experienced a decline of reserves, while in other funds we will be addressing critical water needs and utility plant concerns (Water Sales Tax & Utility Fund).

Fort Lupton continues to be staged to launch growth as the economy improves. 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 2014 has been developed with the following goals in mind:

> ***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***

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.***
4. ***Address our water augmentation challenges and growth needs as detailed in the Water Master Plan.***

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 2014, 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 2013 & 2014. The voter approved operation mill levy will continue to subsidize the current fee structure and as with last year the 2014 mill levy will include both the debt service and general operation mill levy for the Recreation Center. The mill levy values decreased by 22% in 2014, bond refinance costs were recovered in the 2013 mill levy.

Tiered Utility Rates:

In 2006, the Utility Enterprise Board implemented a simple three tiered rate utility billing for the City of Fort Lupton. The financial objectives were to achieve sufficient revenues to meet debt service coverage requirements, operations and maintenance for the utility plants, and provide for future capital needs.

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:

In 2012 the City began a merit based plan to replace the pay grade and step plan. Based on merit pay the maximum raises budgeted is 4.5%. 5.9% increase in health insurance has also been incorporated in the 2014 budget.

Challenges, Opportunities & Estimates

Coyote Creek Golf Course:

Escalante Golf LLC, continues to maintain profit at Coyote Creek Golf Course and the course is showing a small profit which will result in payments to the Bond holders. Per the settlement, capital outlay is forbidden until the bond debt is relieved, so a more creative approach to keep the property in shape will be utilized.

Revenues:

As indicated previously, the city continues to face some fiscal constraints due to segments of the regional economy. The three major areas are as follows:

1. Construction-related revenues, such as building use taxes and impact fees.
2. Intergovernmental revenues, such as the highway use taxes and other potential state and federal assistance.
3. Water & sewer revenues due to decrease consumption from first the drought.

While some decreases have been offset by other increases, the total impact in 2012 demands us to maintain a conservative approach in our revenue estimates. We will be projecting a 2% increase in sales tax revenue for 2013 due the economic forecast.

Personnel Compensation:

The City has experienced an increased in interest in development in 2013 as a result the 2014 budget includes a full time planner position to assist the planning consultant and the part time planner.

The City also plans to hire a full time internal technology specialist to cover the growing needs of the City for quality tech support. This position will replace the IT consultants the City has always employed to handle tech support.

Storm Drainage Master Plan:

The City implemented a storm drainage fee in May 2007, and the fund has a projected, accumulated reserve of $446,491 at the end of 2013. These funds will be used in 2014 for projects identified by the Utility Master Plan.

Reserves:

The upswing in the economy that started in 2012 produced a $2.06 million reserve in the General Fund. $500,000 of this reserve was transferred to a contingency fund at the beginning of 2013. The City has increased capital expenditures in 2013 and 2014 to meet equipment and infrastructure needs that were put on hold in the slow economic years. These expenditures have decreased the general fund reserves in 2014.

COUNCIL GOALS

During the spring 2008 council retreat, the city council outlined various goals it wished to see implemented during the fiscal year and as part of the proposed budget. This section highlights the status of those requests:

1. Continue to Improve Drainage, Sewer, Water & Streets
   Status: The 2014 budget allows for effort in this area.

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. A great portion of the funding of the direct development will come from the developers.

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, who is developing an Urban Renewal Authority.

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 2013, including all funds, transfers, reserves and financings, totals $16,585,816, reflecting a decrease of $971,218 in comparison to the 2013 fiscal year projections of $17,557,034. This reflects a decrease for 2014 in intergovernmental revenue mostly from grant revenue. Taxes & assessments revenue continues to dominate the City's financial picture, accounting for 60% 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 2013 are projected as follows:

- General Fund revenues are projected at $5,338,443 for 2014.

- Utility Fund revenues are projected at $4,699,296 for 2014.
- Cemetery and Perpetual Care Fund projection is $73,900 for 2014.
- Conservation Fund revenue is projected at $65,100 for 2014.
- Street Sales Tax Fund revenue for 2014 is projected at $595,296.
- CPR Fund projections are $527,521 for 2014.
- Water Sales Tax Fund operating revenues are projected for 2014 at $689,793.
- Recreation Center Fund projected revenue for 2014 is $1,362,627.
- Golf Fund is projecting $895,390 in gross revenue for 2014.

EXPENDITURES

The proposed budget for fiscal year 2013 for all funds including transfers and reserves totals $16,585,816, reflecting an decrease of $971,218 in comparison to the 2013 fiscal year projections of $17,557,034 primarily due to capital projects. However, if reserves, transfers, and debt payments and debt financing were backed-out, true operating & capital expenditures in the 2014 proposed budget would total $16,981,773.

RESERVES

Total ending 2014 reserves without the golf course are projected at approximately $4,247,525. The golf course 2014 ending reserve/fund balance is estimated at ($5,974,595). The estimated total ending fund reserves without the golf course for 2014 represent an overall decrease of $3,880,675.

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 does 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 2014 is $1,664,651 down from $2,006,470. 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. These payments will once again be classified as short term in the 2012 financial statements unless some debt relief can be obtained. In 2013 the $4,200,000 1992 sewer bonds and the $200,000 Centrifuge loan will be fully refunded saving the Utility Fund $341,443 in debt payments in 2014.

CAPITAL IMPROVEMENTS

The proposed budget includes a total of $4,626,236 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 2014 Capital Improvements Plan, include $460,732 in the General Fund for computer equipment, vehicles and infrastructure projects, $725,000 in Street Sales Tax Fund for street infrastructure projects, $427,209 in Water Sales Tax fund for purchase of water & water storage. $1,960,000 is included in the Utility Fund for the improvements; $150,000 in the Storm Water Fund to address projects. Capital includes $145,000 in Conservation Trust;

ASSESSED VALUATION AND PROPERTY TAX MILLAGE

The 2014 budget proposal includes 17.293 mills generating $1,669,574 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 $96,543,749.

The 2014 budget will also include 5.193 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 9.873 mills is expected to bring in $953,177.

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 Director

CITY OF FORT LUPTON
PRINCIPAL OFFICIALS

CITY COUNCIL

TOMMY HOLTON
Mayor
At-Large

SHANNON RHODA
Council Member
Ward 1

KEVIN SCHWICKRATH
Council Member
Ward 1

ZO HUBBARD
Treasurer
Ward 2

S. DAVID NORCROSS
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
City Administrator Intern

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
Parks & Recreation Director

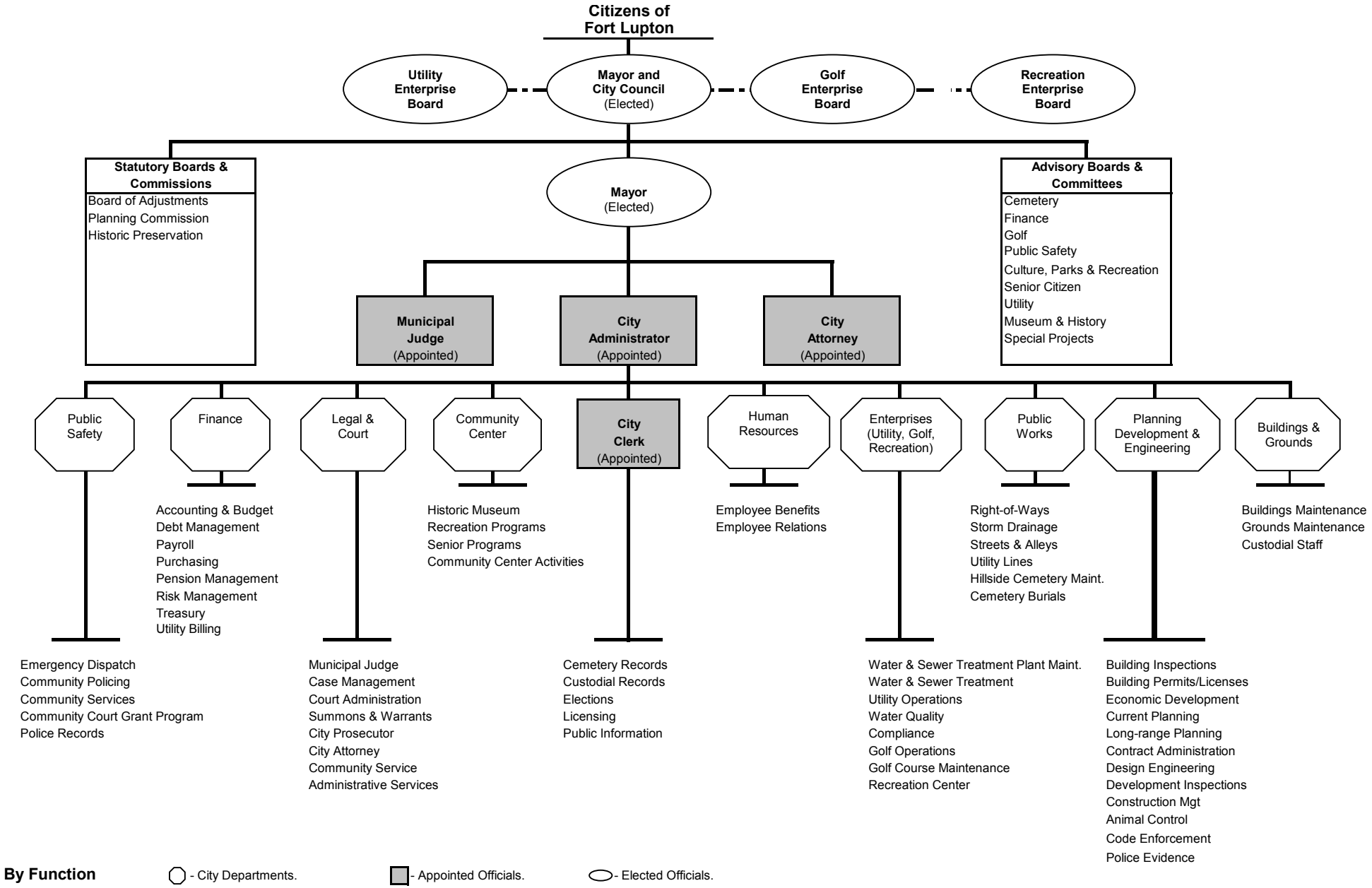
VOLKBELL
Human Resources Manager

MARCO CARANI
Public Works Manager

TODD HODGES
City Planner

PAT MAREK
Golf Course Manager
Escalante Golf LLC

CITY OF FORT LUPTON
2014 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, and a municipal golf course.

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 audited financial statements are appropriated in the budget. The basis for budgeting is the same as the basis for accounting used in the City's 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 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, public works, and public safety. Per GASB regulations, 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 budgeting 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.

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.

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.

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.

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 water 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

Citizens of Fort Lupton

Mayor and City Council (Elected)

Utility Enterprise Board

Golf Enterprise Board

Recreation Enterprise Board

General Fund
(general operating fund of the City)

Supported by:
property & sales taxes
licenses
charges & fees
fines
intergovernmental

Accounts for:
administration
public works
public safety

Advisory group(s):
Finance Committee
Public Safety Committee
Historic Preservation Board

Conservation Trust Fund
(fund to account for revenues received from lottery proceeds pursuant to State Law)

Supported by:
intergovernmental
grants

Accounts for:
limited to acquisition, dev., & maint. of new conservation sites or for capital imp., or maint. for recreation

Advisory group(s):
Culture/Parks/Recreation Committee

Cemetery & Perpetual Care Fund
(fund created in 1985 to manage the operations & care of the Hillside Cemetery)

Supported by:
charges & fees
perpetual care
donations/grants
General Fund support

Accounts for:
maintenance & operations
perpetual care
columbarium

Advisory group(s):
Cemetery Committee

Utility Enterprise Fund
(fund consolidated in 1998 to account for the operations of the water & sewer systems)

Supported by:
charges & fees
Water Sales Tax Fund support

Accounts for:
treatment facilities
wells, tanks & lift stations
purchase of water shares
water & sewer lines

Advisory group(s):
Utility Committee

Golf Course Fund
(fund created in 1995 to account for the operations of Coyote Creek Golf Course)

Supported by:
charges & fees

Accounts for:
course maintenance
administration & operations
clubhouse pro shop & restaurant

Advisory group(s):
Golf Committee

Recreation Enterprise Fund
(fund created in 2003 to acct. for proceeds of 2002 GO Bond & Opertions of the Recreation Center

Supported by:
property taxes
impact fees
grants
charges & fees

Accounts for:
recreation center O & M

Advisory group(s):
Culture/Parks/Recreation Committee

Street Sales Tax Fund
(fund created in 1991 to acct. for proceeds of 1/2 cent sales tax) Renewed in 2011

Supported by:
sales taxes
impact fees

Accounts for:
capital improvements and major repairs for streets, curbs, gutter, sidewalks & alleys.

Water Sales Tax Fund
(fund created in 1991 to acct. for proceeds of a 1 cent sales tax) Renewed in 2007

Supported by:
sales taxes
impact fees

Accounts for:
acquisition, conveyance & treatment of water and construction of related improvements.

Advisory group(s):
Utility Committee

Memorial Trust Fund
(fund created in 2001 to account for donations and endowments.

Supported by:
donations
endowments

Accounts for:
capital improvements and programs for the Hillside Cemetery.

Advisory group(s):
Cemetery Committee

Culture, Parks & Recreation Fund
(fund created in 1991 to acct. for proceeds of 1/2 cent sales tax) Renewed in 2001

Supported by:
sales taxes
impact fees
grants
donations
charges & fees

Accounts for:
recreation and cultural activities and services

Advisory group(s):
Culture/Parks/Recreation
Sr. Citizens Committee
Historic Preservation Board

Storm Water Drainage Fund
(fund created in 2007 to acct. proceeds from monlty fees assessed for captial projects.

Supported by:
charges & fees

Accounts for:
storm drainage system capital projects

Advisory group(s):
Utility Committee

Contingency Fund
fund created in 2013 to provide necessary funds in case of an emergency

Supported by:
General Fund support
2% of General Fund property taxes

Accounts for:
emergency expenditures

City of Fort Lupton
Relationship of Departments to Funds

	Governmental Funds								Proprietary Funds			
Department	**General Fund**	**Contingency Fund**	**Street Sales Tax 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 Service Officer	X											
Community Court	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											
Community Center				X								
Senior Programs				X								
Athletics				X								
Historic Museum				X								
Cemetery							X	X				
Water Lines									X			
Water Wells									X			
Water Treatment						X			X			
Sewer Lines									X			
Sewer Treatment									X			
Utility Billing									X			
Utility Administration & Debt									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, "Local Government Budget Law of Colorado", each local government is required to adopt a balanced annual budget (C.R.S.29-1-103) by the end of the year. Each budget shall be submitted to the governing body by October 15th of each year and shall present a complete financial plan by fund and by spending agency within each fund for the budget year setting forth the following:

a. All proposed expenditures for administration, operations, maintenance, debt service, and capital projects to be undertaken by any spending agency during the budget year;

b. Anticipated revenues for the budget year;

c. Estimated beginning and ending fund balances;

d. Corresponding actual figures for the prior fiscal year and estimated figures projected through the end of the current fiscal year;

e. A written budget message describing the important features of the proposed budget, including a statement of the budgetary basis of accounting used and a description of the services to be delivered during the budget year; and

f. Explanatory schedules or statements classifying the expenditures by object and the revenues by source.

No budget adopted pursuant to this section shall provide for expenditures in excess of available revenues and beginning fund balances.

After submission of the budget, a public notice must be published containing the following information:

a. The date and time of the hearing at which the adoption of the proposed budget will be considered;

b. A statement that the proposed budget is available for inspection by the public at a designated public office located within the boundaries of the local government;

c. A statement that any interested elector of the local government may file any objections to the proposed budget at any time prior to the final adoption of the budget by the governing body.

The budget shall be adopted on or before the first day of the fiscal year. If it fails to adopt a budget by this date, then ninety percent of the amount appropriated in the current fiscal year for operation and maintenance expenses shall be deemed re-appropriated for the budget year. (C.R.S. 29-1-108 (4))

BUDGET ADMINISTRATION

If after adoption of the budget, the City Council receives unanticipated revenues from any other source other than its property tax mill levy, the Council may authorize the expenditure of such funds by enacting a supplemental budget and appropriation. (C.R.S. 29-1-109 (1)(b))

In the event that revenues are lower than anticipated in the adopted budget, the governing body may adopt a revised appropriation ordinance or resolution. (C.R.S. 29-1-109 (1)(c))

BUDGET AMENDMENTS

Budget amendments are changes to the original budget ordinance that affect different programs or functions or a department, division, office or agency.

At any time during the fiscal year, the City Council may transfer part or all of any unencumbered appropriation between one fund or spending agency to another. (C.R.S. 29-1-109 (1)(a))

Transfers of appropriations up to $1,500 within the same spending agency may be made with the approval of the City Administrator. (Resolution No. 98-006 (2))

Transfers of appropriations between $1,500 and $3,000 within the same spending agency may be made with the approval of the Mayor. (Resolution No. 98-006 (3))

Transfers of appropriations exceeding $3,000 within the same spending agency requires Council approval through an Action Memorandum. (Resolution No. 98-006 (4))

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 other program that would result in that program exceeding its own total appropriation. (Resolution No. 98-006 (5))

LAPSE OF APPROPRIATIONS

All unexpended appropriations, or unencumbered appropriations if the encumbrance basis of budgetary accounting is adopted, expire at the end of the fiscal year. (C.R.S. 29-1-108 (6))

CONTINGENCY EXPENDITURES

In case of emergency which could not have been reasonably foreseen at the time of adoption of the budget, the governing body may authorize the expenditure of funds in excess of the appropriation by ordinance or resolution duly adopted by a majority vote of such governing body at a public meeting. (C.R.S. 29-1-111)

FILING OF BUDGET

No later than thirty days following the beginning of the fiscal year of the budget adopted, the governing body shall cause a certified copy of such budget, including the budget message, to be filed with the State of Colorado. (C.R.S. 29-1-113 (1))

BUDGET CALANDER

January 1	Beginning of the fiscal year
May 1	Begin preparation of department budget worksheets
July 17	Department heads begin budgeting
August 30	Departments submit preliminary budget to finance department
October 7	Proposed budget submitted to council (29-1-105), C.R.S.)
October 19	Budget retreat
December 9	Final budget submitted to council
December 9	Council adopts budget
December 9	Certification of Mill Levy (39-5-128(1), C.R.S.)
January 31	Certified copy of budget filed with State of CO (29-1-113(1), C.R.S.)

SUMMARY OF ACCOUNTING POLICIES

Budgetary Accounting Basis

The State of Colorado constitution requires all local governments annually adopt a balanced budget meaning expenditures cannot exceed revenues and fund balances.

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

Supplemental Appropriations may be made during the fiscal year if there are revenues in excess of those estimated in the budget. The Council by ordinance may make supplemental appropriations for the year up to the amount of such excess.

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

Additionally, through staff action budget amounts up to $3,000 can be transferred among programs and departments within a fund: however, any revisions that alter the total expenditures of any fund or exceeds $5,000 must be approved by the City Council through supplemental appropriations.

Pooled Cash

The City has a single checking account for all cash transactions, 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, 2012, 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.

Budget and Budgetary Accounting

Fort Lupton follows these procedures in establishing the budgetary data reflected in the financial statements:

(1) Prior to October 15th the City Administrator submits the City Council a proposed operating budget for the next fiscal year commencing the following January 1st. The operating budget includes proposed expenditures and the means of financing them.

(2) Public hearings are conducted at a special meeting and at regular City Council meetings to obtain taxpayer comments.

(3) Prior to December 14th, the budget is legally enacted through passage of a resolution by the City Council.

(4) The last date to certify tax levies to the County Commissioners is December 15th.

(5) A certified copy of the budget must be filed with the State of Colorado Division of Local Government by January 30th.

(6) Formal budgetary integrations are employed as a management control device during the year for all funds.

(7) Budgets for the governmental funds and the proprietary funds are adopted on a basis consistent with generally accepted accounting principles (GAAP).

(8) Unused appropriations lapse at the end of each fiscal year.

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 2014 fiscal year property tax calendar for Weld County was as follows:

Lien Date	December 31
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 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.

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 August, the budget packets are sent to the various departments and program administrators to officially begin the annual budget process and this includes preliminary direction from the City Administrator regarding appropriate budget guidelines and strategy. Final budget requests are due to the Finance Department at the end of the month.

In September, preliminary revenue projections are due. One-on-one meetings, if necessary, are held between the Finance Director and the departments responsible for the requests, generally for clarification and to ensure completeness only.

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 public hearing is held on the proposed budget and is followed by the first budget retreat between City Council, the City Administrator, and necessary departmental and administrative staff.

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.

In December, 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.

BUDGET SUMMARY

REVENUE & EXPENDITURE SUMMARY

Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
REVENUES:					
Taxes and Assessments	5,460,341	5,624,079	5,579,981	5,551,434	5,552,920
Licenses and Permits	131,017	59,700	129,021	111,300	111,300
Intergovernmental	877,978	1,667,224	1,029,038	1,254,028	1,254,058
Charges for Services	5,977,547	7,214,870	6,971,426	6,284,522	6,284,522
Sales of Merchandise	191,976	186,400	189,547	189,200	189,200
Fines and Forfeits	266,805	160,325	173,660	152,850	152,850
Interest Income	25,031	5,790	8,325	8,925	8,925
Private Contributions	10,037	15,000	23,787	600	600
Internal Transfers	821,246	893,344	893,344	499,861	500,309
Other	1,554,581	446,647	648,375	285,304	294,304
Beginning Reserves	726,739	366,076	1,910,530	2,236,828	2,236,828
Total Revenues	**16,043,298**	**16,639,455**	**17,557,034**	**16,574,852**	**16,585,816**
EXPENDITURES:					
Personnel	3,629,259	4,099,080	3,725,120	4,506,238	4,627,024
Supplies	288,401	320,516	285,665	313,870	313,870
Purchased Services	3,213,570	3,430,071	2,933,158	3,735,640	3,640,384
Fixed Charges	3,870,555	5,224,177	4,185,138	4,601,264	4,605,064
Capital Outlay	2,309,736	4,922,804	3,297,781	4,610,136	4,626,236
Transfers	821,246	893,344	893,344	499,861	500,309
Reserves	1,910,530	(2,250,537)	2,236,828	(1,692,157)	(1,727,071)
Gross City Cost	**16,043,298**	**16,639,455**	**17,557,034**	**16,574,852**	**16,585,816**

REVENUE & EXPENDITURE SUMMARY — ALL FUNDS

2014 BUDGET SUMMARY

Description	Governmental Type Funds								Proprietary Type Funds				Total
			Special Revenue Funds						Enterprise Funds				
	General Fund	Contingency	Cemetery & Perpetual	Conservation Trust	Street STX	CPR STX	Water STX	Memorial	Recreation Center	Utility Enterprise	Storm Drainage	Golf Course	
SOURCES OF FUNDS:													
Current Revenues:													
Taxes and Assessments	3,188,766	33,392	-	-	344,396	344,396	688,793	-	953,177	-	-	-	5,552,920
Licenses and Permits	111,300	-	-	-	-	-	-	-	-	-	-	-	111,300
Intergovernmental	1,189,058	-	-	65,000	-	-	-	-	-	-	-	-	1,254,058
Charges for Services	442,155	-	73,800	-	250,000	89,000	-	-	391,250	4,265,087	67,580	705,650	6,284,522
Sale of Merchandise	-	-	-	-	-	-	-	-	-	-	-	189,200	189,200
Fines and Forfeits	152,850	-	-	-	-	-	-	-	-	-	-	-	152,850
Interest Income	2,000	500	100	100	900	175	1,000	-	2,000	2,000	150	-	8,925
Private Contributions	-	-	-	-	-	600	-	-	-	-	-	-	600
Other	252,314	-	-	-	-	20,250	-	-	16,200	5,000	-	540	294,304
Total Current Revenues	5,338,443	33,892	73,900	65,100	595,296	454,421	689,793	-	1,362,627	4,272,087	67,730	895,390	13,848,679
Other Sources:													
Internal Transfers	-	-	-	-	-	73,100	-	-	-	427,209	-	-	500,309
Beginning Reserves	1,417,302	530,562	103,776	193,121	720,362	370,514	999,729	2,219	357,880	2,986,245	446,491	(5,891,371)	2,236,828
Total Other Sources	1,417,302	530,562	103,776	193,121	720,362	443,614	999,729	2,219	357,880	3,413,454	446,491	(5,891,371)	2,737,137
Total Sources of Funds	6,755,745	564,454	177,676	258,221	1,315,658	898,035	1,689,522	2,219	1,720,507	7,685,541	514,221	(4,995,981)	16,585,816
USES OF FUNDS:													
Current Expenditures:													
Administrative Services	111,614												111,614
Legislative	163,406												163,406
Legal & Court	265,920												265,920
City Clerk	92,032												92,032
Human Resources	103,450												103,450
City Administrator	199,648	564,454					635,542						1,399,644
Finance	325,960												325,960
Internal Technology	288,003												288,003
Public Safety	1,549,191												1,549,191
Public Works	511,442		132,400		845,000								1,488,842
Buildings & Grounds	641,945			145,000									786,945
Planning , Development & Eng	563,408												563,408
Neighborhood Stabilization	510,701												510,701
Recreation	-					563,025							563,025
Enterprises	-								1,071,440	6,279,170	181,108	978,614	8,510,332
Debt Service	-								111,838	718,967			830,805
Other	259,300												259,300
Total Current Expenditures	5,586,020	564,454	132,400	145,000	845,000	563,025	635,542	-	1,183,278	6,998,137	181,108	978,614	17,812,578
Other Uses:													
Internal Transfers	73,100	-	-	-	-	-	427,209	-		-	-	-	500,309
Ending Reserves	1,096,625	-	45,276	113,221	470,658	335,010	626,771	2,219	537,229	687,404	333,113	(5,974,595)	(1,727,071)
Total Other Uses	1,169,725	-	45,276	113,221	470,658	335,010	1,053,980	2,219	537,229	687,404	333,113	(5,974,595)	(1,226,762)
Total Uses of Funds	6,755,745	564,454	177,676	258,221	1,315,658	898,035	1,689,522	2,219	1,720,507	7,685,541	514,221	(4,995,981)	16,585,816

SUMMARY OF FUND BALANCES

2013 AMENDED BUDGET

FUND	BEGINNING BALANCE	MILL LEVY	SALES TAX	ENDING BALANCE
General Fund	2,024,616	15.1400	2.0%	720,802
SPECIAL REVENUE FUNDS				
Contingency	-			-
Cemetery	90,346			53,749
Conservation Trust	190,928			146,078
Street STX	510,397		0.5%	264,285
CPR STX	229,246		0.5%	139,459
Water STX	746,161		1.0%	443,460
Memorial	2,220			2,220
ENTERPRISE FUNDS				
Recreation Center	(61,429)	12.627		332,493
Utility	1,940,583			1,283,075
Strom Drainage	555,379			346,769
Golf	(5,862,371)			(5,982,927)
TOTAL	**366,076**	**27.767**	**4.0%**	**(2,250,537)**

2014 FINAL BUDGET

ASSESSED VALUATION $96,543,749

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	1,417,302	17.2930	2.0%	1,636,182	1,347,584	30,000	442,155	1,882,522		6,755,745	5,659,120	1,096,625
SPECIAL REVENUE FUNDS												
Contingency	530,562			33,392				500	-	564,454	564,454	-
Cemetery	103,776						73,800	100	-	177,676	132,400	45,276
Conservation Trust	193,121							65,100		258,221	145,000	113,221
Street STX	720,362		0.5%		336,896	7,500	250,000	900		1,315,658	845,000	470,658
CPR STX	370,514		0.5%		336,896	7,500	89,000	21,025	73,100	898,035	563,025	335,010
Water STX	999,729		1.0%		673,793	15,000	-	1,000	-	1,689,522	1,062,751	626,771
Memorial	2,219							-	-	2,219	-	2,219
ENTERPRISE FUNDS												
Recreation Center	357,880	9.873		953,177			391,250	18,200		1,720,507	1,183,278	537,229
Utility	2,986,245						4,265,087	7,000	427,209	7,685,541	6,998,137	687,404
Storm Drainage	446,491						67,580	150	-	514,221	181,108	333,113
Golf	(5,891,371)						705,650	189,740		(4,995,981)	978,614	(5,974,595)
TOTAL	**2,236,828**	**27.166**	**4.0%**	**2,622,751**	**2,695,169**	**60,000**	**6,284,522**	**2,186,237**	**500,309**	**16,585,816**	**18,312,887**	**(1,727,071)**

RESERVES ANALYSIS
BUDGET YEARS 2013-2014

2013					
Fund	Beginning Reserves 1/1/2013	Revenues	Expenses	Est. Ending Reserves 12/31/2013	Net Change
General Fund	2,064,371	4,915,614	(5,562,683)	1,417,302	(647,069)
Contingency Fund	-	530,562	-	530,562	530,562
Street Sales Tax Fund	559,718	675,644	(515,000)	720,362	160,644
Culture, Parks & Recreation Fund	295,911	516,553	(441,950)	370,514	74,603
Conservation Trust Fund	205,500	67,621	(80,000)	193,121	(12,379)
Cemetery & Perpetual Care Fund	112,987	62,039	(71,250)	103,776	(9,211)
Memorial Trust Fund	2,218	1	-	2,219	1
Water Sales Tax Fund	875,259	669,178	(544,708)	999,729	124,470
Storm Drainage Fund	600,557	120,788	(274,854)	446,491	(154,066)
Recreation Center Fund	(102,949)	1,635,500	(1,174,671)	357,880	460,829
Utility Enterprise Fund	3,160,219	5,604,058	(5,778,032)	2,986,245	(173,974)
Golf Enterprise Fund	(5,863,259)	848,946	(877,058)	(5,891,371)	(28,112)
Total	1,910,530	15,646,504	(15,320,206)	2,236,828	326,298
Total w/o Golf Fund				8,128,200	354,410

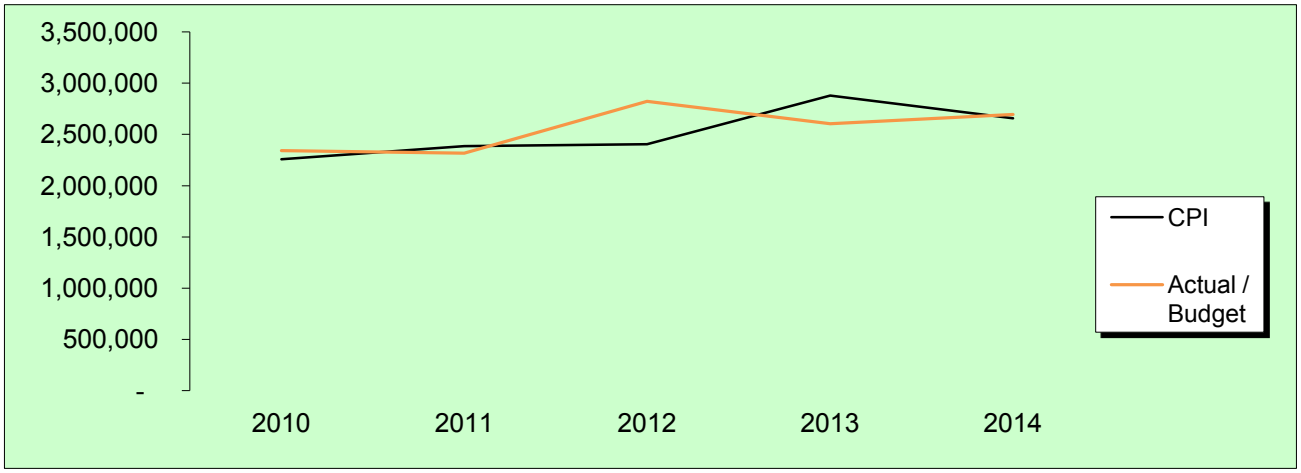
2014					
Fund	Est. Beginning Reserves 1/1/2014	Revenues	Expenses	Est. Ending Reserves 12/31/2014	Net Change
General Fund	1,417,302	5,338,443	(5,659,120)	1,096,625	(320,677)
Contingency Fund	530,562	33,892	(564,454)	-	(530,562)
Street Sales Tax Fund	720,362	595,296	(845,000)	470,658	(249,704)
Culture, Parks & Recreation Fund	370,514	527,521	(563,025)	335,010	(35,504)
Conservation Trust Fund	193,121	65,100	(145,000)	113,221	(79,900)
Cemetery & Perpetual Care Fund	103,776	73,900	(132,400)	45,276	(58,500)
Memorial Trust Fund	2,219	-	-	2,219	-
Water Sales Tax Fund	999,729	689,793	(1,062,751)	626,771	(372,958)
Storm Drainage Fund	446,491	67,730	(181,108)	333,113	(113,378)
Recreation Center Fund	357,880	1,362,627	(1,183,278)	537,229	179,349
Utility Enterprise Fund	2,986,245	4,699,296	(6,998,137)	687,404	(2,298,841)
Golf Enterprise Fund	(5,891,371)	895,390	(978,614)	(5,974,595)	(83,224)
Total	2,236,828	14,348,988	(18,312,887)	(1,727,071)	(3,963,899)
Total w/o Golf Fund				4,247,525	(3,880,675)
Total Change from 1/1/14 to 12/31/14 w/o Golf Fund					(3,526,265)

CITY OF FORT LUPTON
REVENUE ASSUMPTIONS
BUDGET YEAR 2014

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. In 2012, the sales tax revenue from the sale of a gravel mining operation caused a unexpected spike in revenues. We anticipates sales tax to be slightly higher than in 2013. A trend analysis is used to project this revenue source.

Year	Revenues	$ Change	% Change
2010	2,342,005		
2011	2,317,300	(24,705)	-1.05%
2012	2,822,829	505,529	21.82%
2013	2,603,106	(219,723)	-7.78%
2014	2,695,169	92,063	3.54%

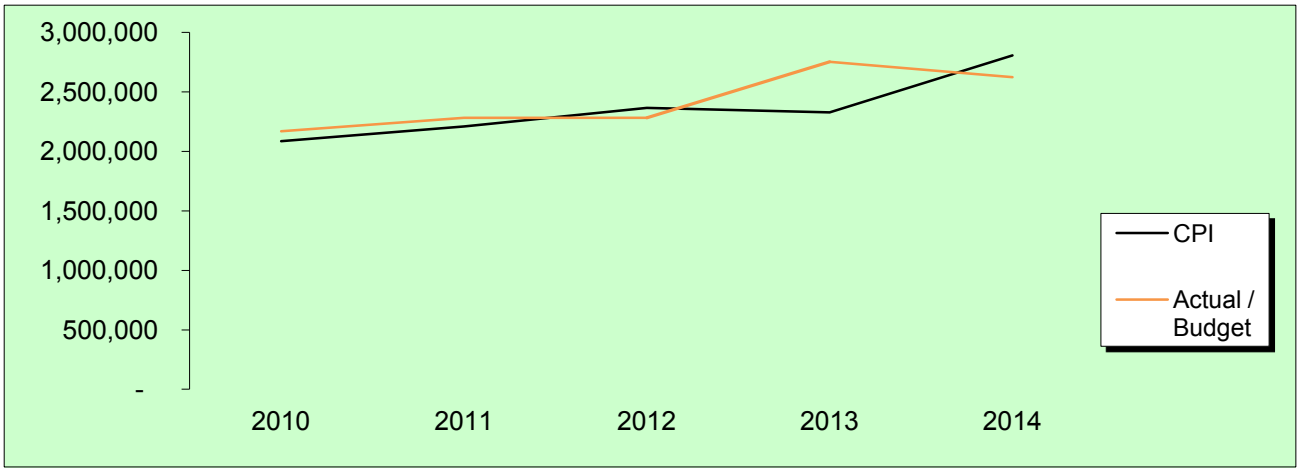


Property Taxes:

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 2013. This revenue source is fluctuating now but is expected to increase due to heavy planning activity. The proposed mill levy is 17.293 mills for the General Fund of which 2% goes to the Contingency Fund and 9.873 mills is for the Recreation Center Fund. The property tax values are given to us by Weld County which enables us to calculate the proposed revenue.

Year	Revenues	$ Change	% Change
2010	2,168,111		
2011	2,281,609	113,498	5.23%
2012	2,281,781	172	0.01%
2013	2,750,973	469,192	20.56%
2014	2,622,751	(128,222)	-4.66%

General Fund	*$ 1,636,182*
Contingency Fund	*$ 33,392*
Recreation Fund	*$ 953,177*



CITY OF FORT LUPTON
REVENUE ASSUMPTIONS
BUDGET YEAR 2014

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
2010	134,835		
2011	164,243	29,408	21.81%
2012	179,581	15,338	9.34%
2013	170,000	(9,581)	-5.34%
2014	150,000	(20,000)	-11.76%

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
2010	14,391		
2011	13,235	(1,156)	-8.03%
2012	13,715	480	3.63%
2013	15,250	1,535	11.19%
2014	13,500	(1,750)	-11.48%

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 and 2011 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 2014 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
2010	68,197		
2011	132,679	64,482	94.55%
2012	200,127	67,448	50.84%
2013	163,038	(37,089)	-18.53%
2014	140,000	(23,038)	-14.13%

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
2010	65,112		
2011	68,840	3,728	5.73%
2012	74,150	5,310	7.71%
2013	65,000	(9,150)	-12.34%
2014	65,000	-	0.00%

CITY OF FORT LUPTON
REVENUE ASSUMPTIONS
BUDGET YEAR 2014

Building Use Taxes:

These volatile revenues come from construction and development activity. The current market remains soft and is unpredictable. The increase in 2010 was building done on storm damaged property. We remain cautious in our budgeting for 2014. Trend analysis is used to project this revenue source.

Year	Revenues	$ Change	% Change
2010	133,486		
2011	326,942	193,456	144.93%
2012	147,825	(179,117)	-54.79%
2013	60,000	(87,825)	-59.41%
2014	60,000	-	0.00%

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
2010	132,497		
2011	128,287	(4,210)	-3.18%
2012	71,184	(57,103)	-44.51%
2013	35,000	(36,184)	-50.83%
2014	85,000	50,000	142.86%

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.

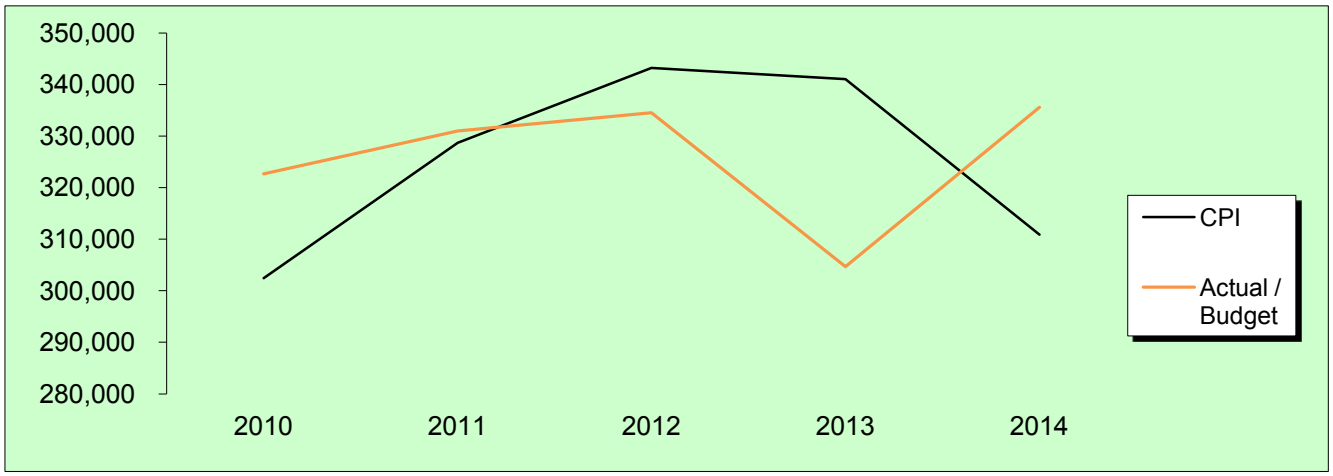
Year	Revenues	$ Change	% Change
2010	192,514		
2011	153,197	(39,317)	-20.42%
2012	266,805	113,608	74.16%
2013	160,325	(106,480)	-39.91%
2014	152,250	(8,075)	-5.04%

CITY OF FORT LUPTON
REVENUE ASSUMPTIONS
BUDGET YEAR 2014

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
2010	322,677		
2011	331,016	8,339	2.58%
2012	334,549	3,533	1.07%
2013	304,651	(29,898)	-8.94%
2014	335,575	30,924	10.15%



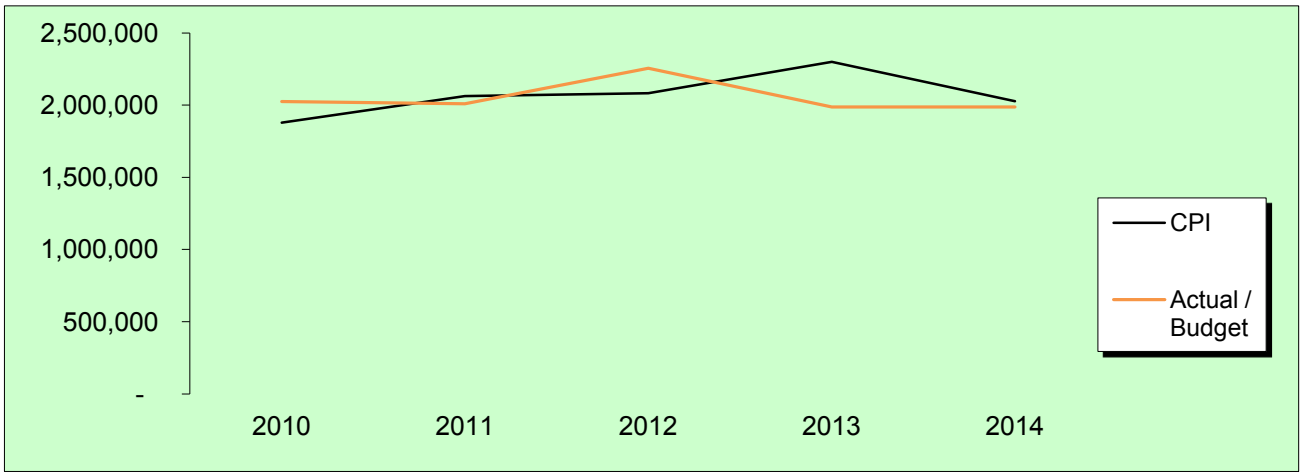
Breakdown:	Gas	Telephone	Cable	Electric
2010	46,472	6,569	46,770	222,866
2011	55,816	5,875	39,607	229,718
2012	48,493	5,579	43,680	236,796
2013	47,630	5,800	39,000	212,221
2014	51,427	4,800	39,000	240,348

CITY OF FORT LUPTON
REVENUE ASSUMPTIONS
BUDGET YEAR 2014

Water Sales to Customers:

Water Sales to Customers includes both volume and base charges for residential, commercial, industrial, irrigation, schools and City parks. Conservation efforts by customers have caused water revenues to decline. There were no increases in water rates in 2013 and no increase is budgeted for 2014. We use a trend analysis to project this revenue.

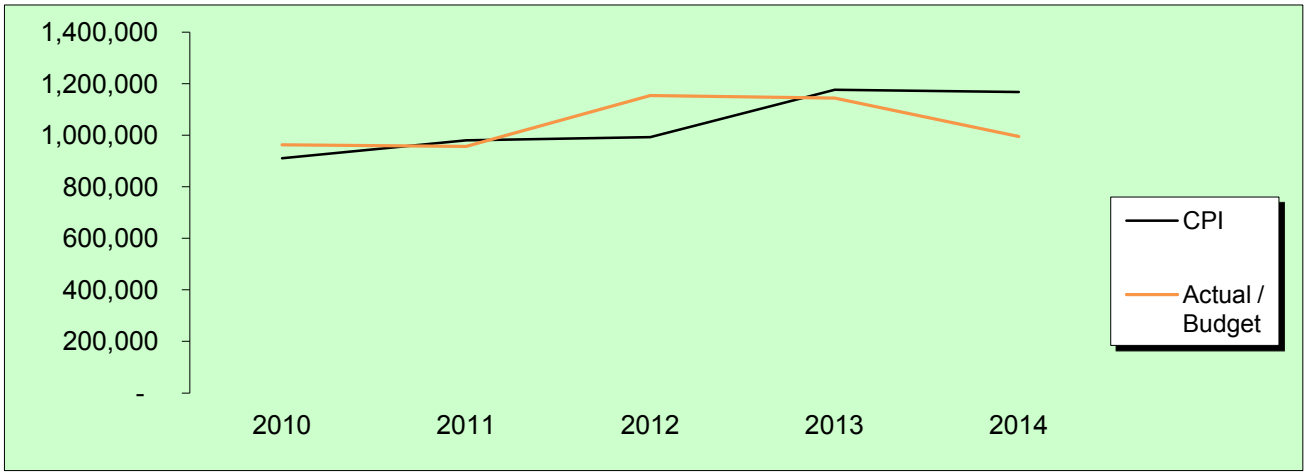
Year	Revenues	$ Change	% Change
2010	2,026,105		
2011	2,008,878	(17,227)	-0.85%
2012	2,256,057	247,179	12.30%
2013	1,987,668	(268,389)	-11.90%
2014	1,987,668	-	0.00%



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 and none are budgeted for 2014. Trend analysis is used to project this revenue.

Year	Revenues	$ Change	% Change
2010	962,608		
2011	957,157	(5,451)	-0.57%
2012	1,153,400	196,243	20.50%
2013	1,144,230	(9,170)	-0.80%
2014	995,519	(148,711)	-13.00%

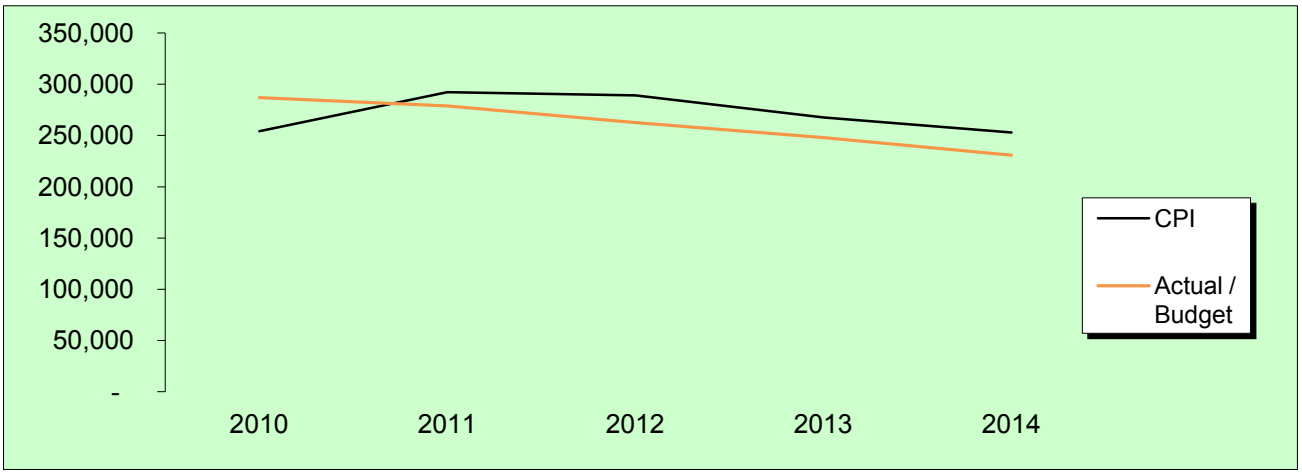


CITY OF FORT LUPTON
REVENUE ASSUMPTIONS
BUDGET YEAR 2014

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.

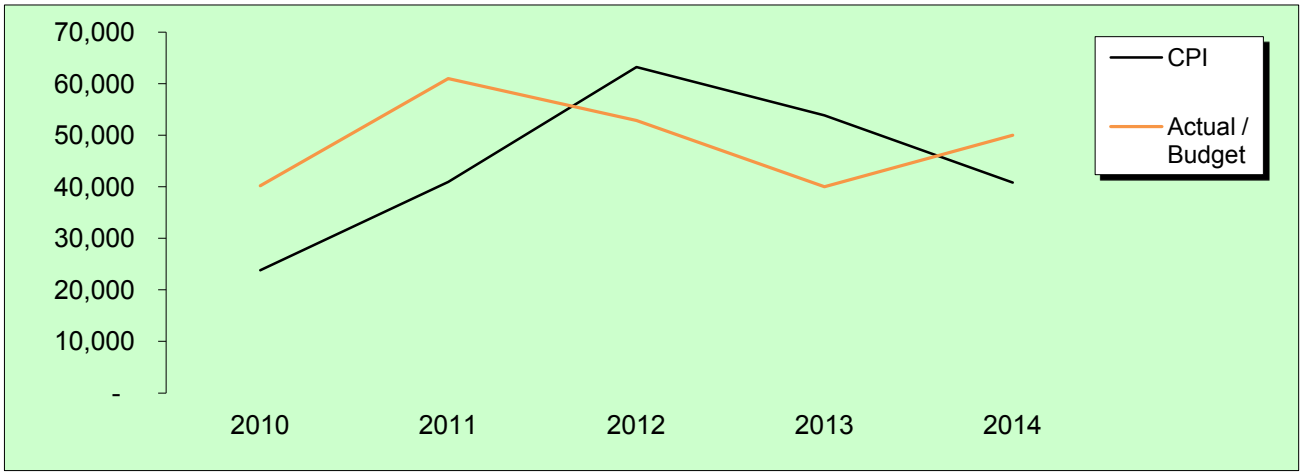
Year	Revenues	$ Change	% Change
2010	286,834		
2011	278,913	(7,921)	-2.76%
2012	262,575	(16,338)	-5.86%
2013	247,952	(14,623)	-5.57%
2014	230,609	(17,343)	-6.99%



State Road and Bridge Fund:

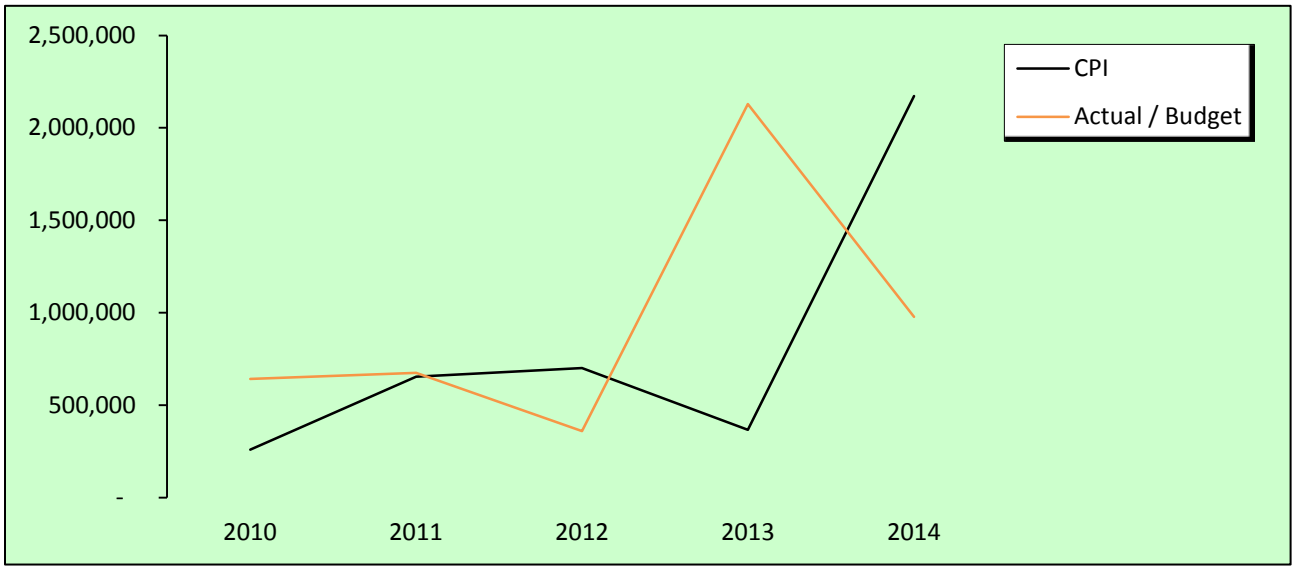
The State of Colorado requires that counties distribute one-half of the county road and bridge mill levy proceeds it collects to the municipalities in which it was collected based on that municipalities valuation. The growth of this revenue, in part, lies with Weld County because they set the millage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

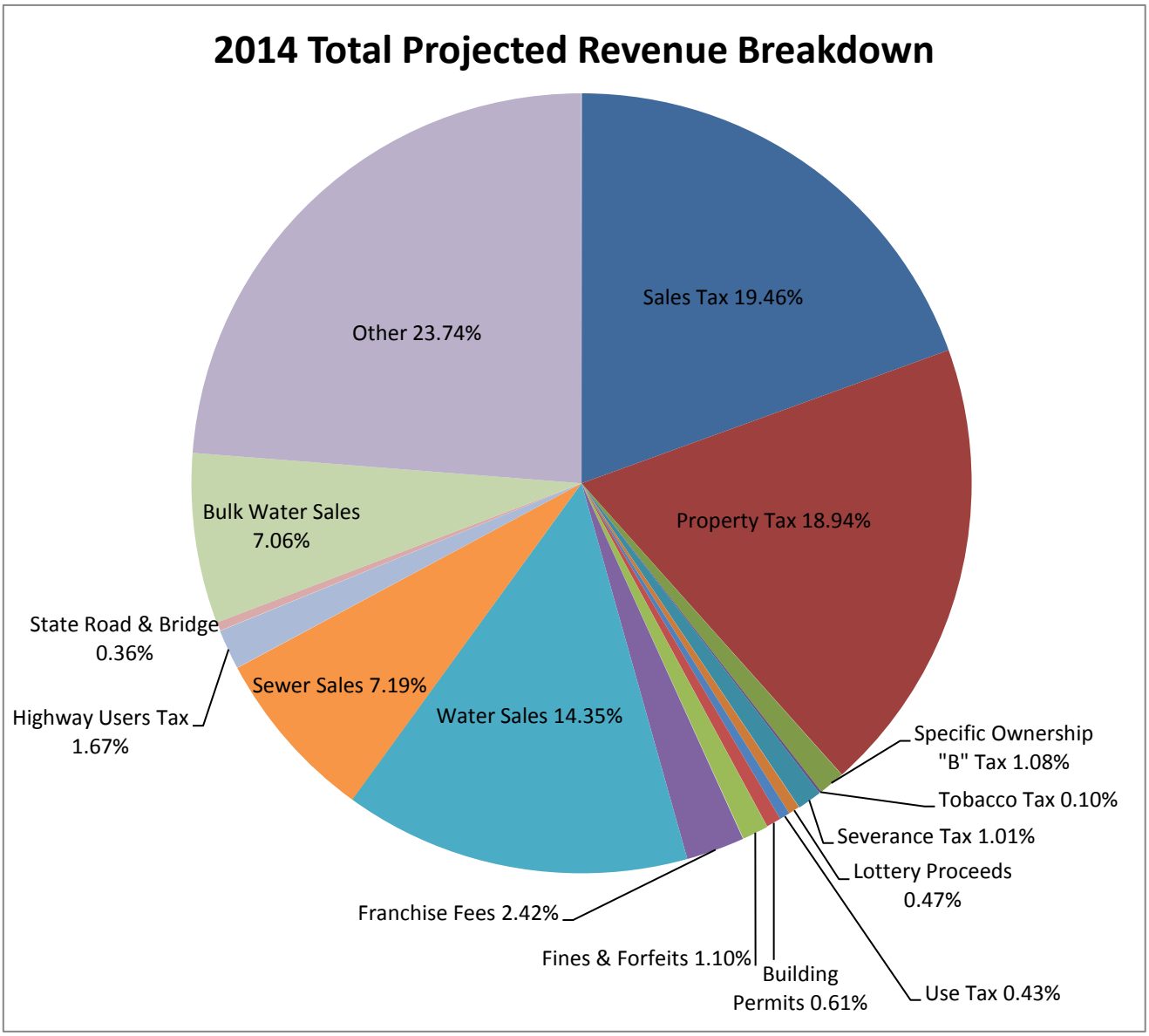
Year	Revenues	$ Change	% Change
2010	40,175		
2011	60,984	20,809	51.80%
2012	52,848	(8,136)	-13.34%
2013	40,000	(12,848)	-24.31%
2014	50,000	10,000	25.00%



CITY OF FORT LUPTON
REVENUE ASSUMPTIONS
BUDGET YEAR 2014

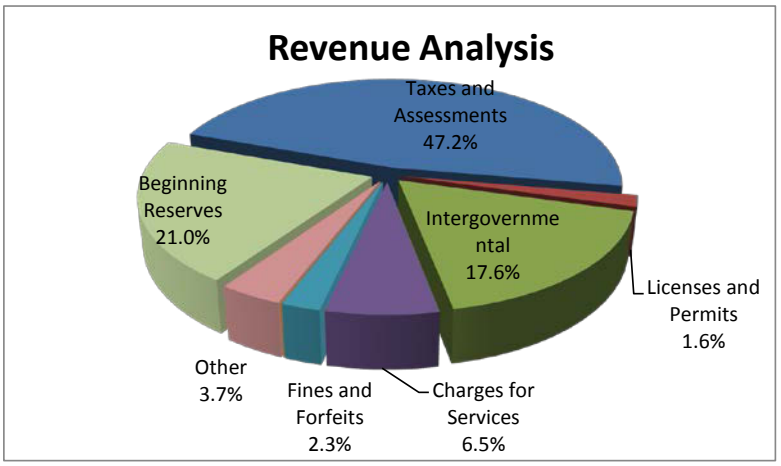
Bulk Water Sales:	**Year**	**Revenues**	**$ Change**	**% Change**
This is revenue is generated from industries using water	2010	642,485		
for construction, oil and gas production or other	2011	675,479	32,994	5.14%
uses. We currently charge $10.00 per 1,000 gallons used.	2012	360,651	(314,828)	-46.61%
We are using the trend analysis to forecast this revenue as	2013	2,129,000	1,768,349	490.32%
well as knowledge of customers future needs.	2014	977,400	(1,151,600)	-54.09%

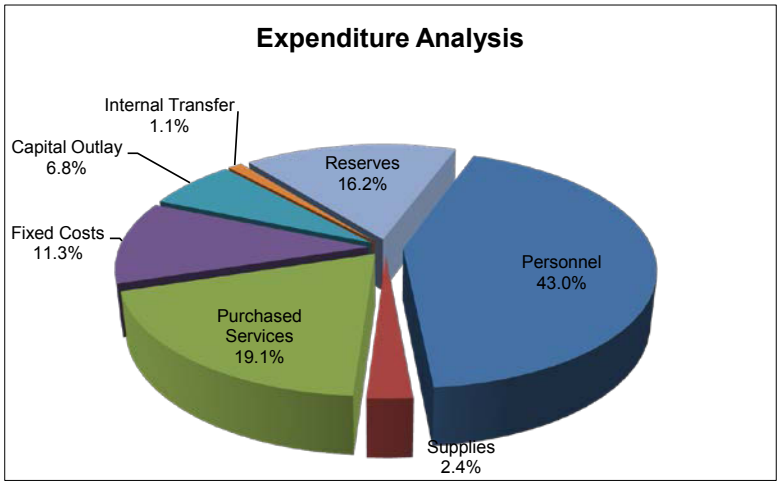



2014 Total Projected Revenue Breakdown
Sales Tax 19.46%
Property Tax 18.94%
Specific Ownership "B" Tax 1.08%
Tobacco Tax 0.10%
Severance Tax 1.01%
Lottery Proceeds 0.47%
Use Tax 0.43%
Building Permits 0.61%
Fines & Forfeits 1.10%
Franchise Fees 2.42%
Water Sales 14.35%
Sewer Sales 7.19%
Highway Users Tax 1.67%
State Road & Bridge 0.36%
Bulk Water Sales 7.06%
Other 23.74%

BUDGET SUMMARY

Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
Taxes and Assessments	3,084,243	3,011,518	2,962,460	3,188,776	3,188,766
Licenses and Permits	131,017	59,700	129,021	111,300	111,300
Intergovernmental	803,828	1,542,224	961,519	1,189,028	1,189,058
Charges for Services	412,945	368,396	408,157	442,155	442,155
Fines and Forfeits	266,805	160,325	173,660	152,850	152,850
Interest Income	3,013	1,500	468	2,000	2,000
Private Contributions	5,540	500	16,750	-	-
Other	458,278	125,462	263,579	252,314	252,314
Beginning Reserves	1,039,909	2,024,616	2,064,371	1,417,302	1,417,302
Total Revenues	**6,205,577**	**7,294,241**	**6,979,985**	**6,755,725**	**6,755,745**
Personnel	2,052,023	2,467,407	2,222,488	2,803,942	2,906,355
Supplies	130,251	188,746	165,998	165,300	165,300
Purchased Services	865,218	1,192,318	997,322	1,301,876	1,287,876
Fixed Costs	228,369	1,159,375	241,116	761,957	765,757
Capital Outlay	448,442	1,014,589	1,384,755	813,132	460,732
Internal Transfer	416,904	551,004	551,004	73,152	73,100
Reserves	2,064,371	720,802	1,417,302	836,366	1,096,625
Gross City Cost	**6,205,577**	**7,294,241**	**6,979,985**	**6,755,725**	**6,755,745**





REVENUE DETAIL

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
31100	Real Property Taxes-City	1,410,597	1,469,965	1,469,965	1,636,192	1,636,182
31105	Specific Ownership "B"	179,581	170,000	131,408	150,000	150,000
31110	Motor Vehicle	28,325	40,000	24,574	25,000	25,000
31120	Sales Tax Revenue	1,411,415	1,301,553	1,301,553	1,347,584	1,347,584
31135	Tobacco Products	13,715	15,250	13,417	13,500	13,500
39100	State & Federal Grants	153,725	71,100	347,674	-	-
31145	Public Service Gas Franchise	48,493	47,630	50,917	51,427	51,427
31150	U.S. West Telephone Tax	5,579	5,800	4,821	4,800	4,800
31155	CATV Permit Fees	43,680	39,000	40,398	39,000	39,000
31160	United Power Electric Franchise	236,796	212,221	198,843	240,348	240,348
31300	Liquor Licenses	2,308	2,200	3,619	3,000	3,000
31305	Professional & Occupational Licenses	10,253	10,000	10,370	10,300	10,300
31306	Solicitors Licenses	100	300	450	400	400
31310	Amusement & Dance License	460	300	200	200	200
31315	Sales Tax License	7,550	7,800	7,700	7,700	7,700
31320	Misc License Revenue	-	-	249	-	-
31140	Severance Tax	200,127	100,000	163,038	140,000	140,000
34050	Right-of-way Permit	38,460	3,000	7,500	3,000	3,000
31601	Insurance Rebate	12	-	-	-	-
31605	Realized Gain & Loss On Investments	270	-	(1,860)	-	-
31610	Interest Earned	2,743	1,500	2,328	2,000	2,000
31190	Billboard Rental-Flack	1,200	1,200	1,200	1,200	1,200
31170	Oil Royalties	48,983	50,000	32,894	35,000	35,000
31175	Mineral Lease Income	94,837	45,000	70,192	60,000	60,000
39020	Donations Private	5,358	-	16,750	-	-
39000	Misc Revenue	255,684	2,000	2,000	2,000	2,000
39001	Misc Revenue - Calendars	-	-	70	-	-
31620	Disposal Of Assets	-	-	20,143	-	-
31600	Insurance Recoveries	40,127	15,000	17,924	-	-
31600	Insurance Recoveries	-	-	26	-	-
38100	Capital Contributions	-	-	7,063	-	-
31406	Flex Plan Forfeitures	-	900	483	-	-
31405	Pension Forfeitures	12,628	5,000	-	-	-
	Total General Revenues	**4,253,004**	**3,616,719**	**3,945,909**	**3,772,651**	**3,772,641**
31200	Court Costs & Warrant Fees	16,263	11,000	12,197	8,250	8,250
31205	Stay Of Execution Fee	5,614	3,500	4,483	2,500	2,500
31210	Contempt Charges	1,055	1,000	1,954	1,000	1,000
31215	Miscellaneous Court Fees	656	2,000	1,537	1,000	1,000
31230	Outstanding Judgments, Warrants & Defaults	1,590	1,100	1,337	1,000	1,000
31220	Jury Fees	25	25	-	-	-
31225	Victim Compensation Fee	10,350	7,000	6,647	6,000	6,000
31235	Court Diversion Program	9,910	7,000	6,394	6,000	6,000
31240	Community Service Fee	-	-	1,046	500	500
31250	Boarding Fee	-	-	173	100	100
	Total Municipal Court Revenue	**45,462**	**32,625**	**35,768**	**26,350**	**26,350**
39101	State/Fed Grant - Neighborhood	11,015	970,724	11,735	510,671	510,701
	Total Neighborhood Stabilization Revenue	**11,015**	**970,724**	**11,735**	**510,671**	**510,701**
39250	Internal Technology Revenue	98,264	50,062	83,515	85,000	85,000
	Total Internal Technology Revenue	**98,264**	**50,062**	**83,515**	**85,000**	**85,000**
32130	Clearance Letter	210	100	154	200	200
32140	Fingerprinting	1,490	1,200	1,200	1,200	1,200
32110	VIN Inspect	250	300	497	500	500
32160	Other Police Revenue	10,400	5,000	5,897	5,000	5,000
32170	State Police Training Revenue	-	850	-	-	-

REVENUE DETAIL

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
32180	Donation - National Night Out	182	500	-	-	-
32120	Traffic Fines	183,361	100,000	115,247	100,000	100,000
31245	Criminal Fines	13,437	15,000	7,225	10,000	10,000
31237	Criminal Registration Fees	1,400	500	1,136	1,000	1,000
32175	State Grants-Public Safety	472	1,000	3,898	137,950	137,950
32176	State/Federal Grants - Leaf	4,768	1,850	847	1,800	1,800
32150	Police Equipment Fee	18,715	6,700	12,351	12,500	12,500
	Total Community Police Revenue	**234,684**	**133,000**	**148,452**	**270,150**	**270,150**
32177	Community Court Grant	-	42,000	34,286	38,000	38,000
	Total Community Court Revenue	**-**	**42,000**	**34,286**	**38,000**	**38,000**
32200	Animal Licenses	568	600	1,162	700	700
33250	Property Clean Up	1,380	1,300	2,047	2,000	2,000
32210	Animal Impound	1,352	1,500	1,066	1,200	1,200
32220	Animal Boarding	2,427	3,000	1,646	2,000	2,000
32230	Animal Fines & Impound Fees	5,830	6,000	3,069	4,000	4,000
	Total Code Enforcement Revenue	**11,557**	**12,400**	**8,990**	**9,900**	**9,900**
34020	Building Permits	71,184	35,000	97,685	85,000	85,000
34000	Electrical Permits	233	2,530	1,357	1,500	1,500
34010	Mechanical Permits	155	2,530	905	1,500	1,500
34015	Plumbing Permits	233	1,155	2,531	1,500	1,500
	Total Building Inspection Revenue	**71,805**	**41,215**	**102,478**	**89,500**	**89,500**
31130	Use Taxes	54,326	30,000	34,960	30,000	30,000
34030	Other Construction Permits	135	500	86	1,000	1,000
34130	Plan Checking Fees	27,832	22,750	39,641	45,500	45,500
34140	Development Fee-General Fund	31,587	22,300	54,559	44,600	44,600
	Total Community Development Revenue	**113,880**	**75,550**	**129,246**	**121,100**	**121,100**
32500	Records Search	46	30	31	30	30
32510	Reports	782	850	684	850	850
	Total Police Records Revenue	**828**	**880**	**715**	**880**	**880**
39251	Public Works Revenue	-	-	1,874	-	-
	Total Public Works Shop Revenue	**-**	**-**	**1,874**	**-**	**-**
33100	Highway Users Tax	262,575	247,952	236,843	230,609	230,609
33110	State Hwy 52/85 Maintenance	9,747	6,498	6,498	6,498	6,498
33140	County Road & Bridge Taxes	52,848	40,000	73,091	50,000	50,000
	Total Streets Revenue	**325,169**	**294,450**	**316,432**	**287,107**	**287,107**
39255	Buildings & Grounds Payroll Revenue	-	-	96,214	127,114	127,114
	Total Buildings & Grounds Revenue	**-**	**-**	**96,214**	**127,114**	**127,114**
	Non-Spendable Funds					
31010	Non-Spendable Funds	2,604	-	-	-	-
	Unassigned Fund Balances					
39399	Unappropriated Reserves	794,776	1,727,977	1,732,542	1,107,790	1,107,790
	Restricted Fund Balances					
39998	Emergency Reserve	111,652	135,504	172,124	150,350	150,350
39320	Police Forfeiture Reserve	5,207	5,208	5,208	-	-
39318	Santa Cops	-	-	5,038	-	-
	Committed Reserves					
39316	Police Equipment Reserve	26,022	47,279	41,462	39,517	39,517
39330	Victims Comp Reserve	87,148	96,148	95,498	102,145	102,145
	Assigned Reserves					

REVENUE DETAIL

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
39310	Fireworks Celebration Reserve	7,500	7,500	7,500	7,500	7,500
39315	IT Equipment Reserve	5,000	5,000	5,000	10,000	10,000
	Total Reserves	**1,039,909**	**2,024,616**	**2,064,371**	**1,417,302**	**1,417,302**
	Total	**6,205,577**	**7,294,241**	**6,979,985**	**6,755,725**	**6,755,745**

BUDGET SUMMARY

Taxes and Assessments	3,084,243	3,011,518	2,962,460	3,188,776	3,188,766
Licenses and Permits	131,017	59,700	129,021	111,300	111,300
Intergovernmental	803,828	1,542,224	961,519	1,189,028	1,189,058
Charges for Services	412,945	368,396	408,157	442,155	442,155
Fines and Forfeits	266,805	160,325	173,660	152,850	152,850
Interest Income	3,013	1,500	468	2,000	2,000
Private Contributions	5,540	500	16,750	-	-
Other	458,278	125,462	263,579	252,314	252,314
Beginning Reserves	1,039,909	2,024,616	2,064,371	1,417,302	1,417,302
Total Revenues	**6,205,577**	**7,294,241**	**6,979,985**	**6,755,725**	**6,755,745**

BUDGET DETAIL

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
51100	Salaries& Wages	1,560,737	1,828,288	1,610,594	2,016,794	2,083,659
51103	Salaries & Wages - Bldgs & Grounds	-	-	96,214	127,114	127,114
51105	Overtime	31,890	33,736	20,112	33,736	33,736
51275	Police Security	1,304	1,500	-	1,500	1,500
51110	FICA	54,238	71,560	59,735	82,829	82,781
51115	Medicare	22,129	27,024	22,507	29,759	30,724
51255	Retirement 4%	35,178	41,389	36,799	47,379	47,348
51260	Retirement 9.7%	65,404	68,805	60,101	69,468	76,030
51265	FPPA Disability	16,125	20,450	15,209	17,931	19,688
51240	Vision Insurance	2,635	3,580	2,982	3,608	3,698
51220	Health Insurance	181,854	280,231	213,740	274,486	300,143
51270	Flex Plan 125	1,275	2,000	729	2,000	2,000
51230	Dental Insurance	15,061	20,170	17,249	20,605	20,605
51250	Life & AD&D Insurance	2,990	3,845	3,313	4,183	4,335
51120	Workers Compensation Insurance	47,764	49,040	49,040	55,643	55,643
51210	Unemployment Insurance	4,508	5,525	4,830	5,993	6,195
51285	Long Term Disability	4,811	6,144	5,214	6,714	6,956
51290	Employee Assistance Program	4,120	4,120	4,120	4,200	4,200
	Total Personnel	**2,052,023**	**2,467,407**	**2,222,488**	**2,803,942**	**2,906,355**
52010	General Supplies	45,854	85,971	65,048	55,950	55,950
52020	Office Supplies	13,001	15,375	9,447	15,400	15,400
52150	Police Equipment	3,275	1,500	14,296	2,000	2,000
53310	Uniforms	7,793	17,000	18,233	20,150	20,150
53105	Equipment <$5000	60,328	68,900	58,974	71,800	71,800
	Total Supplies	**130,251**	**188,746**	**165,998**	**165,300**	**165,300**
53060	Contractual Services	327,864	416,228	301,558	479,651	459,651
53010	Advertising	2,546	3,000	3,800	4,000	4,000
53080	Dues & Subscriptions	16,805	18,275	18,498	17,525	17,525
53110	Fees/Permits/Licenses	2,080	1,850	1,948	2,250	2,250
53030	Bank Charges	207	1,000	269	1,000	1,000
53320	Utilities - Electrical	99,980	98,900	106,973	111,500	111,500
53330	Utilities - Gas	8,750	13,500	12,955	12,500	12,500
53340	Utilities - Water & Sewer	4,388	20,725	10,641	16,000	16,000
53290	Telephone Exp.	38,729	41,630	37,311	42,750	42,750
53180	Postage	4,029	4,600	4,855	5,900	5,900
52050	Seed, Sodd & Trees	-	1,000	1,000	22,500	22,500
52080	Fuel & Oil	51,657	72,300	49,595	72,500	72,500
53100	Engineering Services	9,351	12,000	1,634	15,000	15,000
53120	Legal Fees	64,785	84,000	70,894	81,600	81,600
53020	Auditor Fees	21,037	20,000	25,752	25,000	31,000
53140	Municipal Judge	28,025	30,000	20,571	18,000	18,000
53160	Plans & Studies	3,538	58,000	21,827	60,000	60,000
53200	Printing	-	3,000	324	2,700	2,700
53210	Professional Services	76,795	119,560	170,989	115,000	115,000
53220	Ads & Public Notices	4,914	2,700	2,154	2,200	2,200
53130	Marketing & Promotions	325	2,500	2,800	5,000	5,000
53230	Recruitment	2,088	5,000	2,814	5,000	5,000
53190	Backgrounds & Pre-Employment UA	2,643	6,000	4,737	6,000	6,000
53240	Repairs & Maintenance - Equipment	20,679	33,100	17,952	34,600	34,600
53250	Repairs & Maintenance - Building	9,526	25,700	16,068	22,700	22,700
53265	Repairs & Maintenance - Streets	21,088	12,000	16,864	15,000	15,000
53270	Repairs & Maintenance - Vehicle	19,943	29,100	45,070	38,100	38,100
53300	Travel & Meetings	13,353	14,700	9,749	18,350	18,350
53280	Staff Development	10,042	30,950	16,769	38,550	38,550
53090	Educational Assistance	-	10,000	-	10,000	10,000
53040	Boarding Prison	50	1,000	951	1,000	1,000
	Total Purchased Services	**865,218**	**1,192,318**	**997,322**	**1,301,876**	**1,287,876**
55010	Appreciation	7,094	5,500	3,304	5,750	5,750
55020	Bad Debt	-	-	1,243	-	-
55030	Boards & Commission Expenditures	1,599	1,000	2,000	2,000	2,000

BUDGET DETAIL

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
55060	Cash Over & Short	100	-	16	-	-
55080	City/School Library	12,000	-	-	-	-
55090	Clean Up Days	13,149	12,000	12,000	12,000	12,000
55160	County Tax Collection	14,120	15,000	15,000	15,000	15,000
55180	Donations	-	5,000	-	5,000	5,000
	Food Bank	5,000	5,000	5,000	5,000	5,000
	CH2MHill	1,000		1,000	1,000	1,000
	Chamber of Commerce	1,000		1,000	1,000	1,000
	DECA	500		500	500	500
	Have A Heart	350	800	800	800	800
	Kelly Martinez Fund	100				
	Methodist Church	750		750	750	750
	Military Families	2,000	1,500	1,500	1,500	1,500
	Relay For Life	800	800	800	800	800
	Salvation Army	500		500	500	500
	Senior Advisory Board	1,200	1,200	1,200	1,200	1,500
	Small Business Development Corp		2,500	2,500	2,500	2,500
55190	Economic Development	45,042	15,000	62,264	65,000	65,000
55210	Elections	4,008	4,300	-	5,000	5,000
55220	Finance Charges	351	500	26	500	500
55230	Fireworks Celebration	7,500	7,500	7,500	7,500	7,500
55235	4th of July Festivities	-	-	-	-	3,500
55240	History Pres. Board	714	1,000	244	1,000	1,000
55250	Insect Control	2,153	3,000	306	3,000	3,000
55260	Insurance-Cirsa	70,367	74,536	82,923	74,957	74,957
55280	Insurance Claims - CIRSA	7,377	12,000	6,832	12,000	12,000
55281	Insurance Misc	1,186	2,000	1,060	2,000	2,000
55290	Juvenile Probation Program	168	5,000	6,891	5,000	5,000
55165	Juror or Witness Fee	490	1,000	-	600	600
55300	Leases & Rentals	3,015	1,700	2,539	3,200	3,200
55350	Misc Expenditures	1,556	8,000	7,000	11,000	11,000
55380	Police Programs	5,739	2,000	588	3,000	3,000
55410	R.R. Park Lease	-	2,319	2,388	2,400	2,400
55415	School Crossing Guard	8,371	8,500	8,392	8,500	8,500
55450	Trappers Day	277	1,500	1,500	1,500	1,500
55460	Victim Compensation Fee	2,000	2,000	-	2,000	2,000
55385	CRLEP Grant	6,008	-	1,550	-	-
55387	Click-it Grant State	782	-	-	-	-
55383	Neighborhood Stabilization	-	957,220	-	498,500	498,500
	Total Fixed Costs	**228,369**	**1,159,375**	**241,116**	**761,957**	**765,757**
55050	Capital Lease	30,852	39,082	26,109	31,732	31,732
57500	Capital Projects	417,590	975,507	1,358,646	781,400	429,000
	Total Capital Outlay	**448,442**	**1,014,589**	**1,384,755**	**813,132**	**460,732**
	Non-Spendable Funds					
31010	Non-Spendable Funds	-	-	-	-	-
	Unassigned Fund Balances					
59040	Fund Balance Reserve	1,732,542	360,812	1,107,790	483,123	751,190
	Restricted Fund Balances					
59020	Emergency Reserve	172,124	182,155	150,350	177,581	169,774
59060	Drug Forfeiture	5,208	5,208	-	-	-
59027	Santa Cops	5,038	-	-	-	-
	Committed Reserves					
59130	Victim Comp Reserve	95,498	101,148	102,145	106,145	106,145
59026	Police Equipment Reserve	41,462	53,979	39,517	52,017	52,017
	Assigned Reserves					
59030	Fireworks Reserve	7,500	7,500	7,500	7,500	7,500
59025	IT Equipment Reserve	5,000	10,000	10,000	10,000	10,000
	Total Reserves	**2,064,371**	**720,802**	**1,417,302**	**836,366**	**1,096,625**
59200	GF Transfers Out	416,904	551,004	551,004	73,152	73,100
	Total Transfers	**416,904**	**551,004**	**551,004**	**73,152**	**73,100**
	TOTAL	**6,205,577**	**7,294,241**	**6,979,985**	**6,755,725**	**6,755,745**

BUDGET DETAIL

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
BUDGET SUMMARY						
	Personnel	2,052,023	2,467,407	2,222,488	2,803,942	2,906,355
	Supplies	130,251	188,746	165,998	165,300	165,300
	Purchased Services	865,218	1,192,318	997,322	1,301,876	1,287,876
	Fixed Costs	228,369	1,159,375	241,116	761,957	765,757
	Capital Outlay	448,442	1,014,589	1,384,755	813,132	460,732
	Transfers	416,904	551,004	551,004	73,152	73,100
	Reserves	2,064,371	720,802	1,417,302	836,366	1,096,625
	Gross City Cost	**6,205,577**	**7,294,241**	**6,979,985**	**6,755,725**	**6,755,745**

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	187,077	93,103	75,963	93,424	95,989
Supplies	6,744	5,500	3,055	5,500	5,500
Purchased Services	20,778	2,350	3,364	4,625	4,625
Fixed Cost	1,800	1,700	1,473	1,700	1,700
Capital Outlay	4,317	4,000	3,428	3,800	3,800
Gross City Cost	220,717	106,653	87,283	109,049	111,614
Revenue	0	0	0	0	0
Net City Cost	220,717	106,653	87,283	109,049	111,614
Budgeted Positions	5	2	2	2	2

SUMMARY OF CHANGES: The approved expenditures for the following accounts has changed by more than 10% from the previous year: General Supplies (33%), Office Supplies(-14%), Contractual Services, Dues & Subscriptions (-100%), Postage (-50%), and Telephone (50%). Overall, the department's requested expenditures increased 5% from the 2013 budget.

OBJECTIVES: To serve as the City's first contact with the public and assist walk-in customers

PERFORMANCE MEASURES

	2012 Actual	2013 Estimated	2014 Projected
Efficiency Measures/Counter Tickets Processed	17,747	15,938	14,489
Per Capita Cost (City Support)	$ 29.50	$ 11.66	$ 14.92

Finance Recommendation: Approve as requested.

Council Action: To approve as requested with an addition of $2,722 to Health Insurance Expense, with an addition of $8 to Vision Insurance Expense, and with a change in the maximum allowable merit raise from 4.5% to 4% with salary-dependent personnel expenditures to be adjusted as applicable.

BUDGET DETAIL

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
51100	Salaries & Wages	142,641	57,377	53,598	58,791	58,645
51110	FICA	8,100	3,558	3,073	3,645	3,636
51115	Medicare	1,894	832	719	853	850
51255	VALIC Retirement	5,682	2,295	2,144	2,352	2,345
51210	Unemployment Insurance	393	173	161	177	177
51220	Health Insurance Expense	25,005	26,512	14,014	25,176	27,898
51230	Dental Insurance Expense	2,200	1,714	1,656	1,782	1,782
51240	Vision Insurance Expense	383	306	222	306	314
51250	Life & AD&D Insurance Exp	300	129	145	131	131
51285	LTD Insurance Exp	479	207	231	211	211
	Total Personnel	**187,077**	**93,103**	**75,963**	**93,424**	**95,989**
52010	General Supplies	1,374	1,500	1,762	2,000	2,000
52020	Office Supplies	4,613	3,500	1,293	3,000	3,000
53105	Equipment <$5000	757	500	-	500	500
	Total Supplies	**6,744**	**5,500**	**3,055**	**5,500**	**5,500**
53060	Services	19,184	-	1,878	2,000	2,000
53080	Dues & Subscriptions	171	200	-	-	-
53180	Postage	12	50	6	25	25
53200	Printing	-	500	224	500	500
53280	Staff Development	-	500	-	500	500
53290	Telephone Expense	1,412	1,000	1,225	1,500	1,500
53300	Travel & Meetings	-	100	31	100	100
	Total Purchased Services	**20,778**	**2,350**	**3,364**	**4,625**	**4,625**
55300	Leases & Rentals (Postage Mach.)	1,700	1,700	1,457	1,700	1,700
55060	Cash Over & Short	100	-	16	-	-
	Total Fixed Costs	**1,800**	**1,700**	**1,473**	**1,700**	**1,700**
55050	Capital Leases (Konica Minolta)	4,317	4,000	3,428	3,800	3,800
	Total Capital Outlay	**4,317**	**4,000**	**3,428**	**3,800**	**3,800**
	TOTAL	**220,717**	**106,653**	**87,283**	**109,049**	**111,614**

BUDGET SUMMARY

Personnel	187,077	93,103	75,963	93,424	95,989
Supplies	6,744	5,500	3,055	5,500	5,500
Purchased Services	20,778	2,350	3,364	4,625	4,625
Fixed Costs	1,800	1,700	1,473	1,700	1,700
Capital Outlay	4,317	4,000	3,428	3,800	3,800
Gross City Cost	**220,717**	**106,653**	**87,283**	**109,049**	**111,614**

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	28,279	39,308	27,651	72,565	72,556
Supplies	9,743	5,800	6,400	6,600	6,600
Purchased Services	33,519	26,000	29,422	31,900	31,900
Fixed Cost	41,074	43,800	41,550	48,550	52,350
Gross City Cost	112,615	114,908	105,023	159,615	163,406
Revenue	0	0	0	0	0
Net City Cost	112,615	114,908	105,023	159,615	163,406
Budgeted Positions	0.15	0.15	0.15	0.15	0.15

SUMMARY OF CHANGES: The projected revenue/approved expenditures for the following accounts have changed by more than 10% from the previous year: Salaries & Wages (85%), FICA (85%), Medicare (85%), Unemployment Insurance (-15%), Fuel & Oil (50%), Advertising (33%), Marketing & Promotions (100%), Printing (-100%), Public Notices (-23%), Telephone (67%), Travel & Meetings (150%), Boards & Committee Expenditures (100%), Donations (24%), and 4th of July Festivities. Overall, the department's requested expenditures increased 42% from 2013. The City Council salaries were changed for newly-elected members and the Mayor which accounts for the high increase in the personal services accounts.

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

	2012 Actual	2013 Estimated	2014 Projected
Efficiency Measures			
Per Capita Cost (City Support)	$ 15.05	$ 14.03	$ 21.84

Finance Recommendation: Approve as requested.

Council Action: To approve as requested with adding $300 to Donations - Ft. Lupton Senior Advisory, with adding $3,500 for 4th of July Festivities, and with changing the maximum allowable merit raise from 4.5% to 4% with all salary-related expenditures to be adjusted accordingly.

BUDGET DETAIL

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
51100	Salaries& Wages	26,267	36,503	25,684	67,396	67,388
51110	FICA	1,629	2,262	1,592	4,180	4,179
51115	Medicare	381	530	373	978	978
51210	Unemployment Insurance	2	13	2	11	11
	Total Personnel	**28,279**	**39,308**	**27,651**	**72,565**	**72,556**
52010	General Supplies	2,033	1,900	1,900	2,000	2,000
52020	Office Supplies	939	500	500	500	500
52080	Fuel & Oil	1,571	1,400	2,000	2,100	2,100
53105	Equip <$5000	5,200	2,000	2,000	2,000	2,000
	Total Supplies	**9,743**	**5,800**	**6,400**	**6,600**	**6,600**
53010	Advertising	2,546	3,000	3,800	4,000	4,000
53060	Services	13,044	8,000	8,000	8,000	8,000
53080	Dues & Subscriptions	8,331	8,000	8,000	8,000	8,000
53130	Marketing & Promo	325	2,500	2,800	5,000	5,000
53180	Postage	378	400	400	400	400
53200	Printing	-	100	100	-	-
53220	Ads & Public Notices	3,719	1,300	1,000	1,000	1,000
53280	Staff Development	-	-	122	-	-
53290	Telephone Exp.	2,992	1,500	2,400	2,500	2,500
53300	Travel & Meetings	2,184	1,200	2,800	3,000	3,000
	Total Purchased Services	**33,519**	**26,000**	**29,422**	**31,900**	**31,900**
55010	Appreciation	5,348	5,000	3,000	5,000	5,000
55030	Boards & Commissions	1,599	1,000	2,000	2,000	2,000
55090	Clean Up Days	13,149	12,000	12,000	12,000	12,000
55180	Donations	-	-	-	-	-
55180	Donations - Misc	100	5,000		5,000	5,000
55180	Donations - Food Bank	5,000	5,000	5,000	5,000	5,000
55180	Donations - Ft Lupton Sr Advisory	1,200	1,200	1,200	1,200	1,500
55180	Donations - Have a Heart	350	800	800	800	800
55180	Donations - Military Families	2,000	1,500	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
55180	Donations - First United Methodist Chu	750	-	750	750	750
55180	Donations - Ft Lupton Salv Army	500	-	500	500	500
55180	Donations - DECA	500	-	500	500	500
55180	Donations - CH2M Hill Golf Tourn	1,000	-	1,000	1,000	1,000
55180	Donations - Ft. Lupton Chamber Golf T	1,000	-	1,000	1,000	1,000
55230	Fireworks Celebration	7,500	7,500	7,500	7,500	7,500
55235	4th of July Festivities	-	-	-	-	3,500
55450	Trappers Day	277	1,500	1,500	1,500	1,500
	Total Fixed Costs	**41,074**	**43,800**	**41,550**	**48,550**	**52,350**
	TOTAL	**112,615**	**114,908**	**105,023**	**159,615**	**163,406**

BUDGET SUMMARY

Personnel	28,279	39,308	27,651	72,565	72,556
Supplies	9,743	5,800	6,400	6,600	6,600
Purchased Services	33,519	26,000	29,422	31,900	31,900
Fixed Costs	41,074	43,800	41,550	48,550	52,350
Gross City Cost	**112,615**	**114,908**	**105,023**	**159,615**	**163,406**

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	33,047	119,829	103,895	142,784	143,120
Supplies	2,577	7,000	3,310	2,500	2,500
Purchased Services	57,618	62,050	50,013	50,150	50,150
Fixed Cost	2,658	8,000	6,891	7,600	7,600
Gross City Cost	95,900	196,879	164,109	203,034	203,370
Revenue	45,462	32,625	35,768	26,350	26,350
Net City Cost	50,438	164,254	128,341	176,684	177,020
Budgeted Positions	0.5	1.9	1.9	2.15	2.15

SUMMARY OF CHANGES: The following projected revenues/requested expenditures changed by more than 10% from the previous year's budget: Court Costs/Warrant Fees (-25%), Stay of Execution Fee (-29%), Misc Court Fees (-50%), Jury Fees (-100%), Victim Compensation Fees (-14%), Court Diversion Program (-14%), Community Service Fee, Prisoner Boarding Fee, Salaries & Wages (23%), FICA (23%), Medicare (23%), Unemployment Insurance (23%), Vision Insurance Expense (15%), Life/AD&D Insurance (22%), Retirement (23%), Long-term Disability Insurance (23%), Contractual Services (44%), Equipment < $5,000 (-90%), Municipal Judge (-40%), Printing (-50%), Telephone (100%), Travel & Meetings (82%), and Juror & Witness Fees (-40%). Overall, the department's revenue projections have decreased by 19% from last year's budget. Total approved expenditures increased 3%. .25 FTE was moved from the Human Resources Department to Court which accounts for the increase in the personal services expenditures.

OBJECTIVES: 1) Work with the PD to continue to implement the Restorative Justice Program. The Restorative Justice Program will impact Court by lessening the Court's number of appearances, fines, and surcharges. 2) The Court's record management system has not been upgraded in over 10+ years. A new system would allow for integration with other agencies (i.e.: DMV).

PERFORMANCE MEASURES

	2012 Actual	2013 Estimated	2014 Projected
Efficiency Measures/Cases Closed	1,956	1,290	1,200
Cost per Case Closed	$ 49.03	$ 127.22	$ 169.48
Per Capita Cost (city support)	$ 6.74	$ 17.15	$ 23.66

Finance Recommendation: Approve as requested.

Council Action: To approve as requested with adding $654 to Health Insurance Expense, with adding $4 to Vision Insurance Expense, with changing the maximum allowable merit raise from 4.5% to 4% with all salary-related expenditures to be adjusted accordingly.

REVENUE DETAIL

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
31200	Court Costs, Warrant Fees	16,263	11,000	12,197	8,250	8,250
31205	Stay Of Execution Fee	5,614	3,500	4,483	2,500	2,500
31210	Contempt Charges	1,055	1,000	1,954	1,000	1,000
31230	Outstanding Judgments, Warrants	1,590	1,100	1,337	1,000	1,000
31220	Jury Fees	25	25	-	-	-
31215	Miscellaneous Court Fees	656	2,000	1,537	1,000	1,000
31225	Victim Compensation Fee	10,350	7,000	6,647	6,000	6,000
31235	Court Diversion Program	9,910	7,000	6,394	6,000	6,000
31240	Community Service Fee	-	-	1,046	500	500
31250	Boarding Fee	-	-	173	100	100
	Total Municipal Court Revenue	**45,462**	**32,625**	**35,768**	**26,350**	**26,350**

REVENUE SUMMARY

Fines and Forfeits	45,462	32,625	35,768	26,350	26,350
Total Revenues	**45,462**	**32,625**	**35,768**	**26,350**	**26,350**

BUDGET DETAIL

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
51100	Salaries& Wages	26,230	93,285	83,317	114,976	114,688
51110	FICA	1,531	5,784	4,829	7,129	7,111
51115	Medicare	358	1,353	1,130	1,667	1,663
51255	VALIC Retirement	1,107	3,731	3,333	4,599	4,587
51210	Unemployment Insurance	74	282	250	346	346
51220	Health Insurance Expense	3,338	13,843	9,701	12,354	13,008
51230	Dental Insurance Expense	221	847	670	865	865
51240	Vision Insurance Expense	40	157	137	177	181
51250	Life & AD&D Insurance Exp	57	211	204	258	258
51285	LTD Insurance Exp	90	336	324	413	413
	Total Personnel	**33,047**	**119,829**	**103,895**	**142,784**	**143,120**
52010	General Supplies	1,124	1,000	531	1,000	1,000
52020	Office Supplies	871	1,000	348	1,000	1,000
53105	Equipment <$5000	582	5,000	2,431	500	500
	Total Supplies	**2,577**	**7,000**	**3,310**	**2,500**	**2,500**
53060	Services	5,619	4,500	5,992	6,500	6,500
53080	Dues & Subscriptions	40	100	-	100	100
53290	Telephone Exp.	236	250	411	500	500
53180	Postage	396	400	240	400	400
53120	Legal Fees	22,871	24,000	21,600	21,600	21,600
53140	Municipal Judge	28,025	30,000	20,571	18,000	18,000
53200	Printing	-	400	-	200	200
53250	Repairs & Maintenance	-	200	-	200	200
53300	Travel & Meetings	121	550	179	1,000	1,000
53280	Staff Development	260	650	69	650	650
53040	Boarding Prison	50	1,000	951	1,000	1,000
	Total Purchased Services	**57,618**	**62,050**	**50,013**	**50,150**	**50,150**
55460	Victim Compensation Fee	2,000	2,000	-	2,000	2,000
55165	Juror or Witness Fee	490	1,000	-	600	600
55290	Juvenile Probation Program	168	5,000	6,891	5,000	5,000
	Fixed Charges	**2,658**	**8,000**	**6,891**	**7,600**	**7,600**
	TOTAL	**95,900**	**196,879**	**164,109**	**203,034**	**203,370**

BUDGET SUMMARY

Personnel	33,047	119,829	103,895	142,784	143,120
Supplies	2,577	7,000	3,310	2,500	2,500
Purchased Services	57,618	62,050	50,013	50,150	50,150
Fixed Charges	2,658	8,000	6,891	7,600	7,600
Gross City Cost	**95,900**	**196,879**	**164,109**	**203,034**	**203,370**

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	89,267	67,344	68,084	76,103	76,232
Supplies	1,652	6,200	3,671	1,200	1,200
Purchased Services	7,954	10,380	4,682	9,600	9,600
Fixed Cost	4,008	4,300	0	5,000	5,000
Gross City Cost	102,881	88,224	76,437	91,903	92,032
Revenue	0	0	0	0	0
Net City Cost	102,881	88,224	76,437	91,903	92,032
Budgeted Positions	1	1	1	1	1

SUMMARY OF CHANGES: The approved expenditures for the following accounts has changed by more than 10% from the previous year: Health Insurance Expense, Contractual Services (-40%), Equipment < $5,000 (-100%), Staff Development (15%), Telephone (456%), Travel & Meetings (100%), and Elections (16%). Overall, the department's budgeted expenditures increased 4% from 2013.

OBJECTIVES: The City Clerk's Department is scheduled to complete the installation of the document scanning and retrieval project. The department will also review and make appropriate changes to the Fort Lupton Municipal Code with assistance from other departments.

PERFORMANCE MEASURES

	2012 Actual	2013 Estimated	2014 Projected
Efficiency Measures			
Pages of Minutes Created	190	145	160
Action Memo's Assigned & Maintained	123	140	150
Ordinances Maintained	15	15	15
Resolutions Maintained	48	40	45
Coordination of Burials - Cemetery	30	30	27
Pre-need Grave Space Sales - Cemetery	15	17	20
Renewal/Special Events Licenses	21	21	21
Occupational Licenses Issued	23	23	23
Per Capita Cost (City Support)	$ 13.75	$ 10.21	$ 12.30

Finance Recommendation: Approve as requested.

Council Action: To approve as requested with in increase to Health Insurance Expense in the amount of $295, with an increase to Vision Insurance Expense in the amount of $3, and with a change to the maximum possible merit raise from 4.5% to 4% with all salary-related expenditures to be adjusted accordingly.

BUDGET DETAIL

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
51100	Salaries& Wages	74,976	59,249	54,918	61,911	61,760
51110	FICA	4,576	3,673	3,345	3,838	3,829
51115	Medicare	1,070	859	782	898	896
51210	Unemployment Insurance	221	178	165	186	186
51220	Health Insurance Expense	4,738	-	5,741	5,741	6,036
51230	Dental Insurance Expense	337	558	581	581	581
51240	Vision Insurance Expense	78	111	111	111	114
51250	Life & AD&D Insurance Exp	71	133	93	138	138
51255	VALIC Retirement	2,999	2,370	2,197	2,476	2,470
51285	LTD Insurance Exp	201	213	151	223	222
	Total Personnel	**89,267**	**67,344**	**68,084**	**76,103**	**76,232**
52010	General Supplies	242	500	-	500	500
52020	Office Supplies	152	700	150	700	700
53105	Equipment <$5000	1,258	5,000	3,521	-	-
	Total Supplies	**1,652**	**6,200**	**3,671**	**1,200**	**1,200**
53060	Services	5,473	5,000	2,879	3,000	3,000
53080	Dues & Subscriptions	1,605	1,700	648	1,700	1,700
53180	Postage	18	-	-	-	-
53200	Printing	-	2,000	-	2,000	2,000
53250	Repairs & Maintenance	10	-	-	-	-
53280	Staff Development	-	1,300	-	1,500	1,500
53290	Telephone Expense	611	180	844	1,000	1,000
53300	Travel & Meetings	238	200	311	400	400
	Total Purchased Services	**7,954**	**10,380**	**4,682**	**9,600**	**9,600**
55210	Elections	4,008	4,300	-	5,000	5,000
	Total Fixed Costs	**4,008**	**4,300**	**-**	**5,000**	**5,000**
	TOTAL	**102,881**	**88,224**	**76,437**	**91,903**	**92,032**

BUDGET SUMMARY

Personnel	89,267	67,344	68,084	76,103	76,232
Supplies	1,652	6,200	3,671	1,200	1,200
Purchased Services	7,954	10,380	4,682	9,600	9,600
Fixed Costs	4,008	4,300	-	5,000	5,000
Gross City Cost	**102,881**	**88,224**	**76,437**	**91,903**	**92,032**

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	64,984	23,281	22,975	0	0
Supplies	472	1,350	444	1,350	1,350
Purchased Services	20,664	96,600	42,854	122,100	102,100
Gross City Cost	86,120	121,231	66,273	123,450	103,450
Revenue	0	0	0	0	0
Net City Cost	86,120	121,231	66,273	123,450	103,450
Budgeted Positions	0.75	0.25	0.25	0	0

SUMMARY OF CHANGES: The budgeted expenditures for the following accounts have changed by more than 10% from the previous year: Salaries & Wages (-100%), FICA (-100%), Medicare (-100%), Unemployment Insurance (-100%), Health Insurance Expense (-100%), Dental Insurance Expense (-100%), Vision Insurance (-100%), Life/AD&D Insurance (-100%), Retirement (-100%), Long-term Disability Insurance (-100%), and Travel & Meetings (100%). Overall, the department's budgeted expenditures decreased 15% from 2013. .25 FTE was moved from this department to Court which accounts for the change in the personal services expenditures.

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

	2012 Actual	2013 Estimated	2014 Projected
Efficiency Measures/Number of FTE's	62.73	67.98	69.88
Per FTE Cost	$ 1,372.87	$ 974.89	$ 1,480.39
Per Capita Cost (City Support)	$ 11.51	$ 8.86	$ 13.82

Finance Recommendation: Approve as requested.

Council Action: To approve as requested with a decrease to Services in the amount of $20,000.

BUDGET DETAIL

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
51100	Salaries & Wages	53,136	18,341	18,681	-	-
51110	FICA	2,655	1,137	1,106	-	-
51115	Medicare	621	266	259	-	-
51255	VALIC Retirement	1,876	734	747	-	-
51210	Unemployment Insurance	129	56	56	-	-
51220	Health Insurance Expense	5,871	2,478	1,851	-	-
51230	Dental Insurance Expense	372	140	132	-	-
51240	Vision Insurance Expense	59	21	27	-	-
51250	Life & AD&D Insurance Exp	102	42	45	-	-
51285	LTD Insurance Exp	161	66	71	-	-
	Total Personnel	**64,984**	**23,281**	**22,975**	**-**	**-**
52010	General Supplies	152	425	124	400	400
52020	Office Supplies	320	425	320	450	450
53105	Equip <5,000	-	500	-	500	500
	Total Supplies	**472**	**1,350**	**444**	**1,350**	**1,350**
53060	Services	6,692	60,000	18,178	85,000	65,000
53080	Dues & Subscriptions	4,990	5,500	8,537	5,500	5,500
53290	Telephone Expense	1,272	1,300	952	1,300	1,300
53180	Postage	80	200	91	200	200
53230	Recruitment-Advertisements	2,088	5,000	2,814	5,000	5,000
53240	Repairs & Maintenance - Equip	-	100	-	100	100
53300	Travel & Meeting	213	500	986	1,000	1,000
53280	Staff Development	1,410	6,000	5,830	6,000	6,000
51270	Flex 125 plan	1,275	2,000	729	2,000	2,000
53190	Backgrounds & Pre-Employment UA	2,643	6,000	4,737	6,000	6,000
53090	Educational Assistance	-	10,000	-	10,000	10,000
	Total Purchased Services	**20,664**	**96,600**	**42,854**	**122,100**	**102,100**
	TOTAL	**86,120**	**121,231**	**66,273**	**123,450**	**103,450**

BUDGET SUMMARY

Personnel	64,984	23,281	22,975	-	-
Supplies	472	1,350	444	1,350	1,350
Purchased Services	20,664	96,600	42,854	122,100	102,100
Gross City Cost	**86,120**	**121,231**	**66,273**	**123,450**	**103,450**

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	111,703	161,995	133,471	184,958	185,998
Supplies	1,101	1,950	3,720	3,700	3,700
Purchased Services	5,917	4,900	7,432	9,200	9,200
Fixed Cost	1,746	500	304	750	750
Gross City Cost	120,467	169,345	144,927	198,608	199,648
Revenue	0	0	0	0	0
Net City Cost	120,467	169,345	144,927	198,608	199,648
Budgeted Positions	0.75	1.75	1.75	1.75	1.75

SUMMARY OF CHANGES: The approved budget for the following accounts has changed by more than 10% from the previous year: Salaries & Wages (21%), FICA (21%), Medicare (21%), Unemployment Insurance (21%), Health Insurance Expense (-24%), Dental Insurance Expense (-26%), Vision Insurance Expense (-22%), Life Insurance (21%), Retirement (21%), Long Term Disability (21%), General Supplies (180%), Fuel & Oil (-50%), Contractual Services (300%), Dues & Subscriptions (-20%), Equipment <$5,000 (100%), Postage (700%), Staff Development (300%), Telephone (100%), and Appreciation (50%). Overall, the department's requested budget increased 18% from 2013. A salary adjustment for the City Administrator Intern has been included effective with the first payroll in January.

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

	2012 Actual	2013 Estimated	2014 Projected
Efficiency Measures			
Net Retailers Added(Ceased)	56	60	79
Per Capita Cost (City Support)	$ 16.10	$ 19.37	$ 26.68

Finance Recommendation: Approve as requested.

Council Action: To approve as requested with the addition of $1,450 to Health Insurance Expense, with the addition of $4 to Vision Insurance Expense, and with a change to the maximum allowable merit raise from 4.5% to 4% with all salary-dependent personnel expenditures to be adjusted accordingly.

BUDGET DETAIL

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
51100	Salaries & Wages	92,228	124,706	108,314	151,008	150,639
51110	FICA	5,383	7,732	6,328	9,362	9,340
51115	Medicare	1,259	1,809	1,480	2,190	2,184
51255	VALIC Retirement	3,689	4,988	4,333	6,040	6,025
51210	Unemployment Insurance	260	375	325	454	453
51220	Health Insurance Expense	8,020	20,229	11,384	13,966	15,416
51230	Dental Insurance Expense	419	1,201	704	883	883
51240	Vision Insurance Expense	97	226	137	173	177
51250	Life & AD&D Insurance Expense	159	280	207	338	338
51285	LTD Insurance Expense	188	449	259	544	543
	Total Personnel	**111,703**	**161,995**	**133,471**	**184,958**	**185,998**
52010	General Supplies	897	500	1,372	1,400	1,400
52020	Office Supplies	127	150	120	150	150
52080	Fuel & Oil	77	300	75	150	150
53105	Equipment <$5000	-	1,000	2,153	2,000	2,000
	Total Supplies	**1,101**	**1,950**	**3,720**	**3,700**	**3,700**
53060	Services	1,907	500	1,565	2,000	2,000
53080	Dues & Subscriptions	93	250	51	200	200
53290	Telephone Expense	1,230	1,000	1,877	2,000	2,000
53180	Postage	2	50	388	400	400
53270	Repairs & Maintenance - Vehicles	-	100	86	100	100
53300	Travel & Meetings	2,686	2,500	1,974	2,500	2,500
53280	Staff Development	-	500	1,491	2,000	2,000
	Total Purchased Services	**5,917**	**4,900**	**7,432**	**9,200**	**9,200**
55010	Appreciation	1,746	500	304	750	750
	Total Fixed Costs	**1,746**	**500**	**304**	**750**	**750**
	TOTAL	**120,467**	**169,345**	**144,927**	**198,608**	**199,648**

BUDGET SUMMARY

Personnel	111,703	161,995	133,471	184,958	185,998
Supplies	1,101	1,950	3,720	3,700	3,700
Purchased Services	5,917	4,900	7,432	9,200	9,200
Fixed Costs	1,746	500	304	750	750
Gross City Cost	**120,467**	**169,345**	**144,927**	**198,608**	**199,648**

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, safety training for all employees, and major purchasing for the City.

Resources	Actual Last Year	Budgeted Current Year	Projected Current Year	Requested Next Year	Final Next Year
Personnel Services	239,491	246,129	221,579	252,654	253,060
Supplies	5,646	10,000	9,143	12,000	12,000
Purchased Services	44,091	45,400	44,234	50,400	56,400
Fixed Cost	300	1,500	26	1,500	1,500
Capital Outlay	2,990	3,500	1,988	3,000	3,000
Gross City Cost	292,518	306,529	276,970	319,554	325,960
Revenue	0	0	0	0	0
Net City Cost	292,518	306,529	276,970	319,554	325,960
Budgeted Positions	3.85	3.7	3.7	3.7	3.7

SUMMARY OF CHANGES: The approved expenditures for the following accounts have changed by more than 10% from the previous year: Health Insurance (-17%), Auditor Fees (55%), Contractual Services (-17%), Equipment < $5,000 (40%), Public Notices (20%), Staff Development (200%), Telephone (88%), and Capital Lease (-14%). Overall, the department's requested expenditures increased 6% from 2013.

OBJECTIVES: The major goal of the Finance Department for 2014 is to create a financial statement and submit it to GFOA for their CAFR program for the year ended December 31, 2013.

PERFORMANCE MEASURES

	2012 Actual	2013 Estimated	2014 Projected
Efficiency Measures			
20% Of Cost For Checks	$ 27.97	$ 26.50	$ 24.82
Accounts Payable Checks Written	2092	2313	2627
Payroll Documents Created	2666	2802	3147
Per Capita Cost (City Support)	$ 39.09	$ 37.01	$ 43.56

Finance Recommendation: Approve as requested.

Council Action: To approve as requested with an increase to Auditors Fees in the amount of $6,000, with an increase to Health Insurance Expense in the amount of $978, with an increase to Vision Insurance Expense in the amount of $6, and with a change to the maximum allowable merit raise from 4.5% to 4% with all salary-related expenditures to be adjusted accordingly.

BUDGET DETAIL

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
51100	Salaries & Wages	194,792	199,069	182,595	208,953	208,437
51110	FICA	11,496	12,342	11,012	12,955	12,923
51115	Medicare	2,689	2,886	2,575	3,029	3,022
51255	VALIC Retirement 4.0	7,783	7,963	7,304	8,358	8,338
51210	Unemployment Insurance	557	598	548	629	628
51220	Health Insurance Expense	19,564	20,615	15,209	16,156	17,134
51230	Dental Insurance Expense	1,338	1,238	1,125	1,126	1,126
51240	Vision Insurance Expense	268	256	223	230	236
51250	Life & AD&D Insurance Exp	389	446	380	466	466
51285	LTD Insurance Exp	616	716	608	752	750
	Total Personnel	**239,491**	**246,129**	**221,579**	**252,654**	**253,060**
52010	General Supplies	2,392	3,000	2,290	3,000	3,000
52020	Office Supplies	2,119	2,000	1,853	2,000	2,000
53105	Equipment <$5000	1,135	5,000	5,000	7,000	7,000
	Total Supplies	**5,646**	**10,000**	**9,143**	**12,000**	**12,000**
53060	Services	19,138	18,000	13,708	15,000	15,000
53080	Dues & Subscriptions	601	500	223	500	500
53030	Bank Charges	207	1,000	269	1,000	1,000
53290	Telephone Expense	1,412	800	1,403	1,500	1,500
53180	Postage	969	1,100	1,049	1,200	1,200
53020	Auditor Fees	21,037	20,000	25,752	25,000	31,000
53220	Ads & Public Notices	456	1,000	1,154	1,200	1,200
53240	Repairs & Maintenance - Equip	-	1,500	-	1,500	1,500
53300	Travel & Meetings	41	500	247	500	500
53280	Staff Development	230	1,000	429	3,000	3,000
	Total Purchased Services	**44,091**	**45,400**	**44,234**	**50,400**	**56,400**
55220	Finance Charges	300	500	26	500	500
55350	Misc Expenditures	0	1,000	-	1,000	1,000
	Fixed Charges	**300**	**1,500**	**26**	**1,500**	**1,500**
55050	Capital Leases Finance	2,990	3,500	1,988	3,000	3,000
	Total Capital Outlay	**2,990**	**3,500**	**1,988**	**3,000**	**3,000**
	TOTAL	**292,518**	**306,529**	**276,970**	**319,554**	**325,960**

BUDGET SUMMARY

Personnel	239,491	246,129	221,579	252,654	253,060
Supplies	5,646	10,000	9,143	12,000	12,000
Purchased Services	44,091	45,400	44,234	50,400	56,400
Fixed Charges	300	1,500	26	1,500	1,500
Capital Outlay	2,990	3,500	1,988	3,000	3,000
Gross City Cost	**292,518**	**306,529**	**276,970**	**319,554**	**325,960**

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
Supplies	277	50	0	50	50
Purchased Services	43,801	61,750	55,711	62,500	62,500
Gross City Cost	44,079	61,800	55,711	62,550	62,550
Net City Cost	44,079	61,800	55,711	62,550	62,550
Budgeted Positions	0	0	0	0	0

SUMMARY OF CHANGES: The following approved expenditures have changed by more than 10% from the previous year's budget: Contractual Services (100%), Travel & Meetings (-50%). Overall, the department budgeted expenditures have increased 1% from last year.

OBJECTIVES: To assist with implementation and updating of department-related programs and ordinances.

PERFORMANCE MEASURES

	2012 Actual	2013 Estimated	2014 Projected
Efficiency Measures			
Per Capita Cost (City Support)	$ 5.89	$ 7.45	$ 8.36

Finance Recommendation: Approve as requested.

Council Action: To approve as requested.

BUDGET DETAIL

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
52010	General Supplies	19	-	-	-	-
52020	Office Supplies	259	50	-	50	50
	Total Supplies	**277**	**50**	**-**	**50**	**50**
53060	Contractual Services	1,360	1,000	6,163	2,000	2,000
53120	Legal Fees	41,914	60,000	49,294	60,000	60,000
53280	Staff Development	205	-	-	-	-
53290	Telephone	313	250	223	250	250
53300	Travel & Meetings	9	500	31	250	250
	Total Purchased Services	**43,801**	**61,750**	**55,711**	**62,500**	**62,500**
	TOTAL	**44,079**	**61,800**	**55,711**	**62,550**	**62,550**

BUDGET SUMMARY

Supplies	277	50	-	50	50
Purchased Services	43,801	61,750	55,711	62,500	62,500
Gross City Cost	**44,079**	**61,800**	**55,711**	**62,550**	**62,550**

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	51,920	53,160	53,160	59,843	59,843
Purchased Services	40,759	60,000	67,854	70,000	70,000
Fixed Cost	114,977	119,036	122,450	122,457	122,457
Capital Outlay	51,374	18,078	503,811	127,000	7,000
Gross City Cost	259,029	250,274	747,275	379,300	259,300
Transfers Out	(416,904)	(551,004)	(551,004)	(73,152)	(73,100)
Transfers In	0	0	0	0	0
Revenue	4,253,004	3,616,719	3,945,909	3,772,651	3,772,641
Net City Cost	(3,577,071)	(2,815,441)	(2,647,630)	(3,320,199)	(3,440,241)
Budgeted Positions	0	0	0	0	0

SUMMARY OF CHANGES: The projected revenue/approved expenditures for the following accounts have changed by more than 10% from the previous year: Property Tax Revenue (11%), Specific Ownership B (-12%), Motor Vehicle Tax (-38%), Liquor Licenses (36%), Solicitor's Licenses (33%), Amusement/Dance Licenses (-33%), Tobacco Products (-11%), Severence Tax (40%), Mineral Lease Income (33%), State/Federal Grants (-100%), Telephone Franchise Fees (-17%), Electric Franchise Fees (13%), Oil Royalties (-30%), Interest Earned (33%), Flex Plan Forfeitures (-100%), Pension Forfeitures (-100%), Insurance Recoveries (-100%), Workers Comp Insurance (13%), Contractual Services (200%), Miscellaneous Expenditures (43%), and Internal Transfers Out (-87%). Capital project requests include $7,000 for computer/software upgrades. Overall, the department's projected revenue has increased 4% and the requested expenditures have decreased 58% (not including capital requests) from 2013. The overall General Fund balance is projected to decrease by 23%. This is mostly due to budgeted capital expenditures.

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

	2012 Actual	2013 Estimated	2014 Projected
Efficiency Measures			
Per Capita Cost (City Support)	$ (478.03)	$ (353.82)	$ (459.74)

Finance Recommendation: Approve as requested.

Council Action: To approve as requested with a decrease to Capital Projects in the amount of $120,000 for new city hall architectural work, and with a decrease to Transfers Out to the CPR Fund in the amount of $52.

REVENUE DETAIL

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
31100	Real Property Taxes-City	1,410,597	1,469,965	1,469,965	1,636,192	1,636,182
31105	Specific Ownership "B"	179,581	170,000	131,408	150,000	150,000
31110	Motor Vehicle	28,325	40,000	24,574	25,000	25,000
31120	Sales Tax Revenue	1,411,415	1,301,553	1,301,553	1,347,584	1,347,584
31135	Tobacco Products	13,715	15,250	13,417	13,500	13,500
31145	Public Service Gas Franchise	48,493	47,630	50,917	51,427	51,427
31150	Centurylink Telephone Tax	5,579	5,800	4,821	4,800	4,800
31155	CATV Permit Fees	43,680	39,000	40,398	39,000	39,000
31160	United Power Electric Franchise	236,796	212,221	198,843	240,348	240,348
31300	Liquor Licenses	2,308	2,200	3,619	3,000	3,000
31305	Professional Licenses	10,253	10,000	10,370	10,300	10,300
31306	Solicitor's License	100	300	450	400	400
31310	Amusement & Dance License	460	300	200	200	200
31315	Sales Tax License	7,550	7,800	7,700	7,700	7,700
31320	Misc License Revenue	-	-	249	-	-
39100	State/Federal Grants	153,725	71,100	347,674	-	-
31140	Severance Tax	200,127	100,000	163,038	140,000	140,000
34050	Right-of-way Permit	38,460	3,000	7,500	3,000	3,000
31605	Realized Gain/Loss on Investments	270	-	(1,860)	-	-
31610	Interest Earned	2,743	1,500	2,328	2,000	2,000
31615	Interest Revolving Loan MM	-	-	-	-	-
31190	Billboard Rental-Flack	1,200	1,200	1,200	1,200	1,200
31170	Oil Royalties	48,983	50,000	32,894	35,000	35,000
39020	Donations Private	5,358	-	16,750	-	-
39000	Misc Revenue	255,684	2,000	2,000	2,000	2,000
39001	Misc Revenue - Calendars	-	-	70	-	-
31620	Disposal Of Assets	-	-	20,143	-	-
31175	Mineral Lease Income	94,837	45,000	70,192	60,000	60,000
31405	Pension Forfeitures	12,628	5,000	-	-	-
31406	Flex Plan Forfeitures	-	900	483	-	-
31601	Insurance Rebate	12	-	-	-	-
31600	Insurance Recoveries	-	-	26	-	-
31600	Insurance Proceeds	40,127	15,000	17,924	-	-
38100	Contributed Capital	-	-	7,063	-	-

REVENUE DETAIL

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
	Non-Spendable Funds					
31010	Non-Spendable Funds	2,604	-	-	-	-
	Unassigned Fund Balances					
39399	Unappropriated Reserves	794,776	1,727,977	1,732,542	1,107,790	1,107,790
	Restricted Fund Balances					
39998	Emergency Reserve	111,652	135,504	172,124	150,350	150,350
39320	Police Forfeiture Reserve	5,207	5,208	5,208	-	-
39318	Santa Cops	-	-	5,038	-	-
	Committed Reserves					
39316	Police Equipment Reserve	26,022	47,279	41,462	39,517	39,517
39330	Victims Comp Reserve	87,148	96,148	95,498	102,145	102,145
	Assigned Reserves					
39310	Fireworks Celebration Reserve	7,500	7,500	7,500	7,500	7,500
39370	Payment in Lieu of Taxes	-	-	-	-	-
39315	IT Equipment Reserve	5,000	5,000	5,000	10,000	10,000
	Total General Revenues	**5,292,913**	**5,641,335**	**6,010,280**	**5,189,953**	**5,189,943**

REVENUE SUMMARY

Taxes and Assessments	3,029,917	2,981,518	2,927,500	3,158,776	3,158,766
Licenses and Permits	59,130	23,600	30,088	24,600	24,600
Intergovernmental	462,404	231,350	594,321	213,500	213,500
Charges for Services	384,731	355,851	329,073	371,775	371,775
Interest Income	2,743	1,500	2,328	2,000	2,000
Gain/Loss on Investments	270	-	(1,860)	-	-
Private Contributions	5,358	-	16,750	-	-
Other	308,451	22,900	47,709	2,000	2,000
Beginning Reserves	1,039,909	2,024,616	2,064,371	1,417,302	1,417,302
Total Revenues	**5,292,913**	**5,641,335**	**6,010,280**	**5,189,953**	**5,189,943**

BUDGET DETAIL

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
51290	Employee Assistance Program	4,120	4,120	4,120	4,200	4,200
51120	Worker's Comp	47,764	49,040	49,040	55,643	55,643
	Total Personnel	**51,920**	**53,160**	**53,160**	**59,843**	**59,843**
53110	Fees, Permits & Licenses	40	-	163	-	-
53060	Misc Contract Services	31,447	5,000	12,691	15,000	15,000
53105	Equipment < $5,000	7,897	15,000	15,000	15,000	15,000
53210	Professional Svcs - Commissions	1,375	40,000	40,000	40,000	40,000
	Total Purchased Services	**40,759**	**60,000**	**67,854**	**70,000**	**70,000**
55260	Insurance - CIRSA	70,367	74,536	82,923	74,957	74,957
55160	County Tax Collection	14,120	15,000	15,000	15,000	15,000
55350	Misc Expenditures	1,556	7,000	7,000	10,000	10,000
55415	Crossing Guards	8,371	8,500	8,392	8,500	8,500
55020	Bad Debts	-	-	1,243	-	-
55080	County & School Library	12,000	-	-	-	-
55280	Cirsa Insurance Deductible	7,377	12,000	6,832	12,000	12,000
55281	Insurance Misc	1,186	2,000	1,060	2,000	2,000
	Fixed Costs	**114,977**	**119,036**	**122,450**	**122,457**	**122,457**
59200	General Fund To CPR Fund	416,904	551,004	551,004	73,152	73,100
	Total Transfers	**416,904**	**551,004**	**551,004**	**73,152**	**73,100**
57500	Capital Project	-	-	-	-	-
57500	Water Fountain	-	-	4,951	-	-
57500	Computers & Software	-	7,000	2,049	7,000	7,000
57500	Banners for Street Lights	9,439	-	-	-	-
57500	City Hall Lighting	6,374	-	-	-	-
57500	New City Hall Architectural				120,000	-
57500	Vehicles - CMAQ	35,561	11,078	496,811	-	-
	Total Capital Outlay	**51,374**	**18,078**	**503,811**	**127,000**	**7,000**
	Unassigned Fund Balances					
59040	To Fund Balance Reserves	1,732,542	360,812	1,107,790	483,123	751,190
	Restricted Fund Balances					
59020	Emergency Reserve	172,124	182,155	150,350	177,581	169,774
59060	Drug Forfeiture	5,208	5,208	-	-	-
59027	Santa Cops	5,038	-	-	-	-
	Committed Reserves					
59026	Police Equipment Reserve	41,462	53,979	39,517	52,017	52,017
59130	Victims Comp Reserve	95,498	101,148	102,145	106,145	106,145
	Assigned Reserves					
59030	Fireworks Reserve	7,500	7,500	7,500	7,500	7,500
59025	IT Equipment Reserve	5,000	10,000	10,000	10,000	10,000
	Total Reserves	**2,064,371**	**720,802**	**1,417,302**	**836,366**	**1,096,625**
		2,740,304	**1,522,080**	**2,715,581**	**1,288,818**	**1,429,025**

BUDGET DETAIL

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
Budget Summary						
	Personnel	51,920	53,160	53,160	59,843	59,843
	Purchased Services	40,759	60,000	67,854	70,000	70,000
	Fixed Costs	114,977	119,036	122,450	122,457	122,457
	Capital Outlay	51,374	18,078	503,811	127,000	7,000
	Transfers	416,904	551,004	551,004	73,152	73,100
	Reserves	2,064,371	720,802	1,417,302	836,366	1,096,625
	Gross City Cost	**2,740,304**	**1,522,080**	**2,715,581**	**1,288,818**	**1,429,025**

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 both.

Resources	Actual Last Year	Budgeted Current Year	Projected Current Year	Requested Next Year	Final Next Year
Personnel Services	0	0	0	103,672	104,816
Supplies	16,626	6,200	7,565	14,300	14,300
Purchased Services	100,636	139,560	111,901	104,351	104,351
Fixed Cost	0	0	0	0	0
Capital Outlay	67,606	50,014	44,136	101,936	64,536
Gross City Cost	184,868	195,774	163,602	324,259	288,003
Revenue	98,264	50,062	83,515	85,000	85,000
Net City Cost	86,605	145,712	80,087	239,259	203,003
Budgeted Positions	0	0	0	1	1

SUMMARY OF CHANGES: The projected revenue/approved expenditures for the following accounts have changed by more than 10% from the previous year not including Capital Projects: IT Revenue (70%), Salaries & Wages, FICA, Medicare, Unemployment Insurance, Health Insurance Expense, Dental Insurance Expense, Vision Insurance Expense, Life/AD&D Insurance, Retirement, Long-Term Disability Insurance, General Supplies (400%), Equipment <$5,000 (113%), and Professional Services-Digeteks (-50%). Overall, the department's projected revenue is up 70% and approved expenditures have increased 41% from 2013. Capital Projects include $15,000 for computer upgrades, $10,000 for possible new software, $13,000 for Citrix Software, $11,000 for mobile device management software, and $7,000 for continued web development. A full-time employee is going to replace most of the contractual services work with Digeteks only being used to support our full-time employee and be our backup when the employee is absent; therefore all of the personal services accounts have figures in them for 2014.

OBJECTIVES: There are two major goals for 2014. One goal is to finish upgrading the oldest computers that we have. The second goal is to implement a Citrix environment to make it easier for employees to log into their desktops from a different computer.

PERFORMANCE MEASURES

	2012 Actual	2013 Estimated	2014 Projected
Efficiency Measures			
Per Capita Cost (City Support)	$ 11.57	$ 10.70	$ 27.13

Finance Recommendation: Approve as requested.

Council Action: To approve as requested with decreasing Capital Projects by $32,000 for Court video conference equipment, with decreasing Capital Projects by $5,400 for court software, with increasing Health Insurance Expense by $1,361, with increasing Vision Insurance Expense by $4, and with changing the maximum possible merit raise from 4.5% to 4% with all salary-dependent personnel expenditures being adjusted accordingly.

REVENUE DETAIL

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
39250	IT Revenue	98,264	50,062	83,515	85,000	85,000
	Total	**98,264**	**50,062**	**83,515**	**85,000**	**85,000**
	TOTAL	**98,264**	**50,062**	**83,515**	**85,000**	**85,000**

REVENUE SUMMARY

Other	98,264	50,062	83,515	85,000	85,000
Total Revenues	**98,264**	**50,062**	**83,515**	**85,000**	**85,000**

BUDGET DETAIL

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
51100	Salaries & Wages	-	-	-	80,010	79,815
51110	FICA	-	-	-	4,961	4,949
51115	Medicare	-	-	-	1,160	1,157
51255	VALIC Retirement	-	-	-	3,200	3,193
51210	Unemployment Insurance	-	-	-	241	240
51220	Health Insurance Expense	-	-	-	12,588	13,949
51230	Dental Insurance Expense	-	-	-	891	891
51240	Vision Insurance Expense	-	-	-	153	157
51250	Life & AD&D Insurance Expense	-	-	-	180	178
51285	LTD Insurance Expense	-	-	-	288	287
	Total Personnel	**-**	**-**	**-**	**103,672**	**104,816**
52010	General Supplies	280	200	22	1,000	1,000
52020	Office Supplies	-	-	-	500	500
53105	Equipment <$5000	16,345	6,000	7,543	12,800	12,800
	Total Supplies	**16,626**	**6,200**	**7,565**	**14,300**	**14,300**
53060	Software Service Agreements	25,216	60,000	32,341	64,351	64,351
53210	Professional Services - DigeTeks	75,420	79,560	79,560	40,000	40,000
	Total Purchased Services	**100,636**	**139,560**	**111,901**	**104,351**	**104,351**
55050	Capital Leases	8,536	8,536	8,536	8,536	8,536
57500	Capital Outlay	-	5,878	-	-	-
57500	Network Servers	36,175	-	-	-	-
57500	Court Software				5,400	-
57500	Computer Upgrades	-	10,600	10,600	15,000	15,000
57500	Software	-	10,000	10,000	10,000	10,000
57500	Citrix Software				13,000	13,000
57500	Court Video Conference	-	-	-	32,000	-
57500	Mobile Device Mgmt Software				11,000	11,000
57500	Web Development	22,895	15,000	15,000	7,000	7,000
	Total Capital Outlay	**67,606**	**50,014**	**44,136**	**101,936**	**64,536**
	TOTAL	**184,868**	**195,774**	**163,602**	**324,259**	**288,003**

BUDGET SUMMARY

Personnel	-	-	-	103,672	104,816
Supplies	16,626	6,200	7,565	14,300	14,300
Purchased Services	100,636	139,560	111,901	104,351	104,351
Capital Outlay	67,606	50,014	44,136	101,936	64,536
Gross City Cost	**184,868**	**195,774**	**163,602**	**324,259**	**288,003**

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	925,133	1,007,352	874,825	1,016,551	1,102,991
Supplies	60,994	110,996	66,458	75,000	75,000
Purchased Services	100,815	115,378	148,680	160,200	160,200
Fixed Cost	16,138	9,000	4,899	10,000	10,000
Capital Outlay	0	55,000	2,350	401,000	201,000
Gross City Cost	1,103,081	1,297,726	1,097,212	1,662,751	1,549,191
Revenue	235,512	175,880	183,453	309,030	309,030
Net City Cost	867,569	1,121,846	913,759	1,353,721	1,240,161
Budgeted Positions	13.75	14.75	14.75	14.75	14.75

SUMMARY OF CHANGES: Overall, the projected revenue for the Public Safety Division decreased 2% and the approved expenditure amounts increased 8% over last year not including capital requests or the grants that go along with them. See individual budget units for more detail.

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

PERFORMANCE MEASURES

	2012 Actual	2013 Estimated	2014 Projected
Efficiency Measures			
Per Capita Cost (City Support)	$ 115.94	$ 122.11	$ 165.73

Finance Recommendation: See individual budget units.

Council Action: See individual budget units.

REVENUE DETAIL

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
32130	Clearance Letter	210	100	154	200	200
32140	Fingerprinting	1,490	1,200	1,200	1,200	1,200
32110	Vin Inspect	250	300	497	500	500
32160	Other Police Revenue	10,400	5,000	5,897	5,000	5,000
32170	State Police Training Revenue	-	850	-	-	-
32180	Donation - National Night Out	182	500	-	-	-
32120	Traffic Fines	183,361	100,000	115,247	100,000	100,000
31245	Criminal Fines	13,437	15,000	7,225	10,000	10,000
32175	State Grants-public Safety	472	1,000	3,898	137,950	137,950
32176	Federal Grants - Leaf	4,768	1,850	847	1,800	1,800
31237	Criminal Registration Fee	1,400	500	1,136	1,000	1,000
32150	Police Equipment Fee	18,715	6,700	12,351	12,500	12,500
	Total Community Police Revenue	**234,684**	**133,000**	**148,452**	**270,150**	**270,150**
32177	Community Court Grant	-	42,000	34,286	38,000	38,000
	Total Community Court Revenue	**-**	**42,000**	**34,286**	**38,000**	**38,000**
32500	Records Search	46	30	31	30	30
32510	Reports	782	850	684	850	850
	Total Police Records Revenue	**828**	**880**	**715**	**880**	**880**
	Total Police Revenue	**235,512**	**175,880**	**183,453**	**309,030**	**309,030**

REVENUE SUMMARY

Intergovernmental	5,239	45,700	39,031	177,750	177,750
Charges for Services	13,178	7,480	8,463	7,780	7,780
Fines and Forfeits	216,913	122,200	135,959	123,500	123,500
Private Contributions	182	500	-	-	-
Total Revenues	**235,512**	**175,880**	**183,453**	**309,030**	**309,030**

BUDGET DETAIL

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
51100	Salaries & Wages	707,947	755,174	670,066	763,118	830,615
51105	Overtime	26,915	27,800	14,258	27,800	27,800
51275	Police Security	1,304	1,500	-	1,500	1,500
51110	FICA	4,079	4,660	3,988	4,729	4,718
51115	Medicare	10,398	11,378	9,467	11,493	12,469
51255	Retirement 4%	2,741	3,006	2,632	3,050	3,043
51260	Retirement 9.7%	65,404	68,805	60,101	69,468	76,030
51265	FPPA Disability	16,125	20,450	15,209	17,931	19,688
51210	Unemployment Insurance	2,155	2,364	2,058	2,387	2,588
51220	Health Insurance Expense	76,093	98,376	84,903	100,969	110,006
51230	Dental Insurance Expense	7,138	8,184	7,227	8,331	8,331
51240	Vision Insurance Expense	1,077	1,254	1,131	1,325	1,358
51250	Life & AD&D Insurance	1,441	1,691	1,451	1,704	1,855
51285	LTD Insurance Expense	2,315	2,710	2,334	2,746	2,990
	Total Personnel	**925,133**	**1,007,352**	**874,825**	**1,016,551**	**1,102,991**
52010	General Supplies	13,248	49,896	10,077	11,300	11,300
52020	Office Supplies	1,865	3,500	2,310	3,500	3,500
52080	Fuel & Oil	29,861	35,600	23,879	35,500	35,500
52150	Police Equipment	3,275	1,500	14,296	2,000	2,000
53105	Equipment <$5000	8,654	12,500	7,424	12,500	12,500
53310	Uniforms	4,091	8,000	8,472	10,200	10,200
	Total Supplies	**60,994**	**110,996**	**66,458**	**75,000**	**75,000**
53060	Services	49,156	43,928	40,912	43,500	43,500
53080	Dues & Subscriptions	800	1,650	823	1,150	1,150
53110	Fees, Permits & Licenses	1,164	500	262	500	500
53180	Postage	1,245	1,100	1,806	2,000	2,000
53210	Professional Services	-	-	51,429	35,000	35,000
53220	Ads & Public Notices	739	300	-	-	-
53240	Repairs & Maintenance - Equipment	2,806	4,000	339	4,000	4,000
53250	Repairs & Maintenance - Facilities	(493)	1,000	-	-	-
53270	Vehicle Repairs & Maintenance	14,589	22,500	29,590	30,500	30,500
53280	Staff Development	7,150	16,400	6,284	17,900	17,900
53290	Telephone Exp.	16,646	17,600	14,408	18,250	18,250
53300	Travel & Meetings	7,013	6,400	2,827	7,400	7,400
	Total Purchased Services	**100,815**	**115,378**	**148,680**	**160,200**	**160,200**
55050	Capital Lease	3,609	7,000	2,761	7,000	7,000
55380	Police Programs	5,739	2,000	588	3,000	3,000
55385	CRLEP Grant	6,008	-	1,550	-	-
55387	Click-It Grant - State	782	-	-	-	-
	Total Fixed Costs	**16,138**	**9,000**	**4,899**	**10,000**	**10,000**
57500	Capital Outlay	-	55,000	2,350	401,000	201,000
	Total Capital Outlay	**-**	**55,000**	**2,350**	**401,000**	**201,000**
	TOTAL	**1,103,081**	**1,297,726**	**1,097,212**	**1,662,751**	**1,549,191**

BUDGET SUMMARY

Personnel	925,133	1,007,352	874,825	1,016,551	1,102,991
Supplies	60,994	110,996	66,458	75,000	75,000
Purchased Services	100,815	115,378	148,680	160,200	160,200
Fixed Costs	16,138	9,000	4,899	10,000	10,000
Capital Outlay	-	55,000	2,350	401,000	201,000
Gross City Cost	**1,103,081**	**1,297,726**	**1,097,212**	**1,662,751**	**1,549,191**

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	18,012	18,428	15,434	17,500	17,500
Gross City Cost	18,012	18,428	15,434	17,500	17,500
Revenue	0	0	0	0	0
Net City Cost	18,012	18,428	15,434	17,500	17,500
Budgeted Positions	0	0	0	0	0

SUMMARY OF CHANGES: The budget requests for the following line items changed by more than 10% from the previous year: Telephone. Overall, the department's requested budget decreased 5% from 2013.

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

PERFORMANCE MEASURES

	2012 Actual	2013 Estimated	2014 Projected
Efficiency Measures			
Calls for Service	8,834	9,600	10,000
Cost per Service	$ 2	$ 2	$ 2
Per Capita Cost (city support)	$ 2.41	$ 2.06	$ 2.34

Finance Recommendation: Approve as requested.

Council Action: To approve as requested.

BUDGET DETAIL

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
53060	Services	17,550	18,428	14,986	17,000	17,000
53290	Telephone Exp.	462	-	448	500	500
	Total Purchased Services	**18,012**	**18,428**	**15,434**	**17,500**	**17,500**
	TOTAL	**18,012**	**18,428**	**15,434**	**17,500**	**17,500**

BUDGET SUMMARY

Purchased Services	18,012	18,428	15,434	17,500	17,500
Gross City Cost	**18,012**	**18,428**	**15,434**	**17,500**	**17,500**

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	837,248	909,899	784,414	919,252	1,005,226
Supplies	60,167	69,000	65,823	72,000	72,000
Purchased Services	74,307	89,900	76,773	97,000	97,000
Fixed Cost	12,529	2,000	2,138	3,000	3,000
Capital Outlay	3,609	62,000	5,111	408,000	208,000
Gross City Cost	987,860	1,132,799	934,259	1,499,252	1,385,226
Revenue	234,684	133,000	148,452	270,150	270,150
Net City Cost	753,175	999,799	785,807	1,229,102	1,115,076
Budgeted Positions	12	13	13	13	13

SUMMARY OF CHANGES: The projected revenue/approved expenditure requests for the following line items changed by more than 10% from the previous year: State Police Training Revenue (-100%), State/Federal Grants-Public Safety (13695%), VIN Inspections (67%), Clearance Letters (100%), Criminal Registration Fees (100%), Criminal Fines (-33%), Police Equipment Revenue (87%), Donation-National Night Out (-100%), Salaries & Wages (11%), Medicare (11%), Unemployment Insurance (11%), Health Insurance Expense (13%), Life & AD&D Insurance (11%), PD Retirement (11%), Long-Term Disability Insurance (11%), Police Equipment Expenditure (33%), Dues & Subscriptions (-33%), Postage (82%), Public Notices (-100%), Repairs & Maintenance-Facility (-100%), Repairs & Maintenance-Vehicles (36%), Uniforms (25%), and Programs-Police (50%). The capital projects requested consist of the following: 3 Vehicles($165,000)(CMAQ grant funded on $136,950) and equipment for all vehicles ($36,000). Overall, the department's projected revenue remained about the same as last years not counting the CMAQ grant for vehicles and their requested budget increased 10% from 2013 not including capital projects. Salaries and salary-related expenditures increased due to certain wage increases authorized by Council.

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

	2011 Actual	2012 Estimated	2013 Projected
Efficiency/Performance Measures			
Per Capita Cost (City Support)	$ 100.65	$ 105.01	$ 149.01
Traffic Summonses	1,557	1,500	1,400
Criminal Summonses	135	120	130
Parking Summonses	27	25	20
Calls For Service	8,834	9,600	10,000
Crime Prevention Presentations	12	12	12
Cost Per Calls For Service	$ 112	$ 97	$ 139

Finance Recommendation: Approve as requested.

Council Action: To approve as requested with a decrease to Capital Projects in the amount of $200,000 for the shooting range, with an increase to Salaries & Wages by $81,000 for specified raises with salary-related expenditures to be adjusted accordingly and with no merit increases to be implemented on the specified positions, to increase Health Insurance Expense by $8,381, to increase Vision Insurance Expense by $29, to change the maximum allowable merit raise from 4.5% to 4% with salary-related expenditures to be adjusted accordingly.

REVENUE DETAIL

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
32130	Clearance Letter	210	100	154	200	200
32140	Fingerprinting	1,490	1,200	1,200	1,200	1,200
32110	Vin Inspect	250	300	497	500	500
32160	Other Police Revenue	10,400	5,000	5,897	5,000	5,000
32170	State Police Training Revenue	-	850	-	-	-
32180	Donation - National Night Out	182	500	-	-	-
32120	Traffic Fines	183,361	100,000	115,247	100,000	100,000
31245	Criminal Fines	13,437	15,000	7,225	10,000	10,000
32175	State Grants-public Safety	472	1,000	3,898	137,950	137,950
32176	State/fed Grants - Leaf	4,768	1,850	847	1,800	1,800
31237	Criminal Registration Fee	1,400	500	1,136	1,000	1,000
32150	Police Equipment Fee	18,715	6,700	12,351	12,500	12,500
32515	Shooting Range Fees	-	-	-	-	-
	Total Community Police Revenue	**234,684**	**133,000**	**148,452**	**270,150**	**270,150**

REVENUE SUMMARY

Intergovernmental	5,239	3,700	4,745	139,750	139,750
Charges for Services	12,350	6,600	7,748	6,900	6,900
Fines and Forfeits	216,913	122,200	135,959	123,500	123,500
Private Contributions	182	500	-	-	-
Total Revenues	**234,684**	**133,000**	**148,452**	**270,150**	**270,150**

BUDGET DETAIL

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
51100	Salaries & Wages	639,411	681,734	599,733	689,655	757,324
51105	Overtime	26,915	25,000	14,258	25,000	25,000
51275	Police Security	1,304	1,500	-	1,500	1,500
51115	Medicare	9,444	10,271	8,479	10,387	11,365
51260	VALIC Retirement 9.7	65,404	68,699	59,707	69,468	76,030
51265	FPPA Disability	16,125	20,450	15,209	17,931	19,688
51210	Unemployment Insurance	1,957	2,133	1,847	2,156	2,359
51220	Health Insurance Expense	66,424	88,016	74,792	90,847	99,228
51230	Dental Insurance Expense	5,991	7,037	6,034	7,138	7,138
51240	Vision Insurance Expense	900	1,077	954	1,148	1,177
51250	Life & AD&D Insurance	1,293	1,529	1,303	1,540	1,691
51285	Long Term Disability	2,079	2,453	2,098	2,482	2,726
	Total Personnel	**837,248**	**909,899**	**784,414**	**919,252**	**1,005,226**
52010	General Supplies	13,180	10,000	9,813	10,500	10,500
52020	Office Supplies	1,463	3,000	2,231	3,000	3,000
52080	Fuel & Oil	29,504	35,000	23,793	35,000	35,000
52150	Police Equipment	3,275	1,500	14,296	2,000	2,000
53105	Equipment <$5000	8,654	11,500	7,424	11,500	11,500
53310	Uniforms	4,091	8,000	8,266	10,000	10,000
	Total Supplies	**60,167**	**69,000**	**65,823**	**72,000**	**72,000**
53060	Services	25,129	21,500	24,048	21,500	21,500
53080	Dues & Subscriptions	725	1,500	686	1,000	1,000
53110	Fees, Permits & Licenses	1,164	500	262	500	500
53180	Postage	1,235	1,100	1,806	2,000	2,000
53220	Ads & Public Notices	739	300	-	-	-
53240	Repairs & Maintenance - Equipment	2,806	4,000	339	4,000	4,000
53250	Repairs & Maintenance - Facilities	(493)	1,000	-	-	-
53270	Vehicle Repairs & Maintenance	14,561	22,000	29,587	30,000	30,000
53280	Staff Development	6,751	15,000	4,764	15,000	15,000
53290	Telephone Exp.	15,558	17,000	13,336	17,000	17,000
53300	Travel & Meetings	6,133	6,000	1,945	6,000	6,000
	Total Purchased Services	**74,307**	**89,900**	**76,773**	**97,000**	**97,000**
55380	Police Programs	5,739	2,000	588	3,000	3,000
55385	CRLEP Grant	6,008	-	1,550	-	-
55387	Click-it Grant State	782	-	-	-	-
	Total Fixed Costs	**12,529**	**2,000**	**2,138**	**3,000**	**3,000**
55050	Capital Lease	3,609	7,000	2,761	7,000	7,000
57500	Capital Projects	-	-	-	-	-
57500	Equipment Patrol Cars	-	23,000	2,350	36,000	36,000
57500	Shooting Range	-	-	-	200,000	-
57500	Patrol Cars		32,000		135,000	135,000
57500	Chief's Car				30,000	30,000
	Total Capital Outlay	**3,609**	**62,000**	**5,111**	**408,000**	**208,000**
	TOTAL	**987,860**	**1,132,799**	**934,259**	**1,499,252**	**1,385,226**

BUDGET SUMMARY

Personnel	837,248	909,899	784,414	919,252	1,005,226
Supplies	60,167	69,000	65,823	72,000	72,000
Purchased Services	74,307	89,900	76,773	97,000	97,000
Fixed Costs	12,529	2,000	2,138	3,000	3,000
Capital Outlay	3,609	62,000	5,111	408,000	208,000
Gross City Cost	**987,860**	**1,132,799**	**934,259**	**1,499,252**	**1,385,226**

Budget Unit Summary

AGENCY/DEPARTMENT NAME: Community Service Officer

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	40,441	44,036	37,748	44,681	44,875
Supplies	68	600	201	800	800
Purchased Services	2,094	1,700	1,340	2,750	2,750
Gross City Cost	42,604	46,336	39,289	48,231	48,425
Revenue	0	0	0	0	0
Net City Cost	42,604	46,336	39,289	48,231	48,425
Budgeted Positions	0.75	0.75	0.75	0.75	0.75

SUMMARY OF CHANGES: The approved budget requests for the following line items changed by more than 10% from the previous year: Contractual Services, Fuel & Oil (-17%), Telephone (75%), and Uniforms. Overall, the department's requested budget increased 5% from 2013.

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

	2012 Actual	2013 Estimated	2014 Projected
Per Capita Cost (City Support)	$ 5.69	$ 5.25	$ 6.47

Finance Recommendation: Approve as requested.

Council Action: To approve as requested with an increase to Health Insurance Expense in the amount of $281, with an increase to Vision Insurance Expense in the amount of $1, and with a change to the maximum allowable merit raise from 4.5% to 4% with salary-related expenditures to be adjusted accordingly.

BUDGET DETAIL

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
51100	Salaries & Wages	32,002	33,080	29,409	33,735	33,657
51105	Overtime	-	1,800	-	1,800	1,800
51110	FICA	1,939	2,163	1,779	2,204	2,199
51115	Medicare	453	506	416	515	514
51255	VALIC Retirement 4.0	1,280	1,395	1,176	1,421	1,418
51210	Unemployment Insurance	94	106	88	108	107
51220	Health Insurance Expense	4,144	4,440	4,338	4,338	4,619
51230	Dental Insurance Expense	290	290	302	302	302
51240	Vision Insurance Expense	62	62	62	62	63
51250	Life & AD&D Insurance Exp	68	75	68	75	75
51285	LTD Insurance Exp	110	119	110	121	121
	Total Personnel	**40,441**	**44,036**	**37,748**	**44,681**	**44,875**
52010	General Supplies	68	100	4	100	100
53310	Uniforms	-	-	197	200	200
53105	Equipment <$5000	-	500	-	500	500
	Total Supplies	**68**	**600**	**201**	**800**	**800**
53060	Services	1,397	-	939	1,000	1,000
53290	Telephone Exp.	313	200	312	350	350
52080	Fuel & Oil	356	600	86	500	500
53270	Repairs & Maint - Vehicle	28	500	3	500	500
53280	Staff Development	-	400	-	400	400
	Total Purchased Services	**2,094**	**1,700**	**1,340**	**2,750**	**2,750**
	TOTAL	**42,604**	**46,336**	**39,289**	**48,231**	**48,425**

BUDGET SUMMARY

Personnel	40,441	44,036	37,748	44,681	44,875
Supplies	68	600	201	800	800
Purchased Services	2,094	1,700	1,340	2,750	2,750
Gross City Cost	**42,604**	**46,336**	**39,289**	**48,231**	**48,425**

Budget Unit Summary

AGENCY/DEPARTMENT NAME: Community Court

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	0	2,404	6,630	0	0
Supplies	0	39,596	269	500	500
Purchased Services	0	0	53,831	37,500	37,500
Capital Outlay	0	0	0	0	0
Gross City Cost	0	42,000	60,730	38,000	38,000
Revenue	0	42,000	34,286	38,000	38,000
Net City cost	0	0	26,444	0	0
Budgeted Positions	0	0	0	0	0

SUMMARY OF CHANGES: The projected revenue/approved expenditures for the following changed more than 10% from the previous year: Salaries & Wages (-100%), FICA (-100%), Medicare (-100%), Unemployment Insurance (-100%), Regular Retirement (-100%), PD Retirement (-100%), and General Supplies (-99%), Professional Services, Staff Development, and Travel & Meetings. Overall, the department's projected revenue decreased 10% and the approved expenditures decreased 10% from 2013.

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

	2012 Actual	2013 Estimated	2014 Projected
Efficiency Measures/Cases Referred from Municipal Court	0	8	13
Cost per case referred	$ -	$ 7,591.25	$ 2,923.08
Per Capita Cost (city support)	$ -	$ 3.53	$ -

Finance Recommendation: Approve as requested.

Council Action: To be approved as requested.

PUBLIC SAFETY - COMMUNITY COURT GENERAL FUND

REVENUE DETAIL

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
32177	Community Court Grant	-	42,000	34,286	38,000	38,000
	Total Police Records Revenue	**-**	**42,000**	**34,286**	**38,000**	**38,000**

REVENUE SUMMARY

Intergovernmental	-	42,000	34,286	38,000	38,000
Total Revenues	**-**	**42,000**	**34,286**	**38,000**	**38,000**

BUDGET DETAIL

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
51100	Salaries & Wages	-	2,150	5,910	-	-
51110	FICA	-	66	129	-	-
51115	Medicare	-	32	85	-	-
51210	Unemployment Insurance	-	7	18	-	-
51220	Health Insurance Expense	-	-	31	-	-
51230	Dental Insurance Expense	-	-	6	-	-
51240	Vision Insurance Expense	-	-	1	-	-
51255	Retirement 4%	-	43	56	-	-
51260	Retirement 9.7%	-	106	394	-	-
	Total Personnel	**-**	**2,404**	**6,630**	**-**	**-**
52010	General Supplies	-	39,596	260	500	500
53310	Uniforms	-	-	9	-	-
	Total Supplies	**-**	**39,596**	**269**	**500**	**500**
53210	Professional Services	-	-	51,429	35,000	35,000
53280	Staff Development	-	-	1,520	1,500	1,500
53300	Travel & Meetings	-	-	882	1,000	1,000
	Total Purchased Services	**-**	**-**	**53,831**	**37,500**	**37,500**
	TOTAL	**-**	**42,000**	**60,730**	**38,000**	**38,000**

BUDGET SUMMARY

Personnel	-	2,404	6,630	-	-
Supplies	-	39,596	269	500	500
Purchased Services	-	-	53,831	37,500	37,500
Gross City Cost	**-**	**42,000**	**60,730**	**38,000**	**38,000**

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	47,444	51,013	46,033	52,618	52,890
Supplies	402	1,200	79	1,200	1,200
Purchased Services	6,759	5,950	1,388	5,950	5,950
Capital Outlay	0	0	0	0	0
Gross City Cost	54,605	58,163	47,500	59,768	60,040
Revenue	828	880	715	880	880
Net City cost	53,777	57,283	46,785	58,888	59,160
Budgeted Positions	1	1	1	1	1

SUMMARY OF CHANGES: No projected revenues or approved expenditures in this department's budget have changed more than 10% from the previous year's budget. Overall, the department's requested budget for revenue remained the same as last year and the requests for expenditures increased 3% from 2013.

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

PERFORMANCE MEASURES

	2012 Actual	2013 Estimated	2014 Projected
Efficiency Measures/Cases Processed	1,064	1,134	1,210
Cost per case processed	$ 51.32	$ 41.89	$ 49.62
Per Capita Cost (city support)	$ 7.19	$ 6.25	$ 7.91

Finance Recommendation: Approve as requested.

Council Action: To approve as requested with an increase to Health Insurance Expense in the amount of $375, with an increase to Vision Insurance Expense in the amount of $3, and with a change to the maximum possible merit raise from 4.5% to 4% with all salary-related expenditures to be adjusted accordingly.

REVENUE DETAIL

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
32500	Records Search	46	30	31	30	30
32510	Reports	782	850	684	850	850
	Total Police Records Revenue	**828**	**880**	**715**	**880**	**880**

REVENUE SUMMARY

Charges for Services	828	880	715	880	880
Total Revenues	**828**	**880**	**715**	**880**	**880**

PUBLIC SAFETY - RECORDS MANAGEMENT — GENERAL FUND

BUDGET DETAIL

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
51100	Salaries & Wages	36,535	38,210	35,014	39,728	39,634
51105	Overtime	-	1,000	-	1,000	1,000
51110	FICA	2,140	2,431	2,080	2,525	2,519
51115	Medicare	501	569	487	591	590
51255	VALIC Retirement 4.0	1,461	1,568	1,400	1,629	1,625
51210	Unemployment Insurance	104	118	105	123	122
51220	Health Insurance Expense	5,525	5,920	5,742	5,784	6,159
51230	Dental Insurance Expense	857	857	885	891	891
51240	Vision Insurance Expense	115	115	114	115	118
51250	Life & AD&D Insurance Exp	80	87	80	89	89
51285	LTD Insurance Exp	126	138	126	143	143
	Total Personnel	**47,444**	**51,013**	**46,033**	**52,618**	**52,890**
52010	General Supplies	-	200	-	200	200
52020	Office Supplies	402	500	79	500	500
53105	Equipment <$5000	-	500	-	500	500
	Total Supplies	**402**	**1,200**	**79**	**1,200**	**1,200**
53060	Services	5,081	4,000	939	4,000	4,000
53080	Dues & Subscriptions	75	150	137	150	150
53290	Telephone Exp.	313	400	312	400	400
53180	Postage	10	-	-	-	-
53300	Travel & Meetings	880	400	-	400	400
53280	Staff Development	399	1,000	-	1,000	1,000
	Total Purchased Services	**6,759**	**5,950**	**1,388**	**5,950**	**5,950**
	TOTAL	**54,605**	**58,163**	**47,500**	**59,768**	**60,040**

BUDGET SUMMARY

Personnel	47,444	51,013	46,033	52,618	52,890
Supplies	402	1,200	79	1,200	1,200
Purchased Services	6,759	5,950	1,388	5,950	5,950
Gross City Cost	**54,605**	**58,163**	**47,500**	**59,768**	**60,040**

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	251,295	257,703	223,934	192,375	196,792
Supplies	44,590	21,700	34,436	29,000	29,000
Purchased Services	209,509	179,875	188,169	201,150	201,150
Fixed Cost	3,520	3,000	1,388	4,500	4,500
Capital Outlay	318,545	759,226	748,211	70,000	80,000
Gross City Cost	827,459	1,221,504	1,196,138	497,025	511,442
Revenue	325,169	294,450	318,306	287,107	287,107
Net City Cost	502,290	927,054	877,832	209,918	224,335
Budgeted Positions	3.90	4.25	4.25	3.00	3.00

SUMMARY OF CHANGES: The overall Public Works General Fund approved expenditures decreased 8% from 2013. Revenue projections for Public Works General Fund decreased 2%. See individual budget units for details.

OBJECTIVES: See individual budget units.

PERFORMANCE MEASURES

	2012 Actual	2013 Estimated	2014 Projected
Efficiency Measures			
Per Capita Cost (City Support)	$ 67.12	$ 117.31	$ 29.98

Finance Recommendation: See individual budget units.

Council Action: See individual budget units.

REVENUE DETAIL

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
39251	Public Works Revenue	-	-	1,874	-	-
	Total Shop Revenue	**-**	**-**	**1,874**	**-**	**-**
33100	Highway Users Tax	262,575	247,952	236,843	230,609	230,609
33110	State Hwy 52/85 Maintenance	9,747	6,498	6,498	6,498	6,498
33140	County Road & Bridge Taxes	52,848	40,000	73,091	50,000	50,000
	Total Streets Revenue	**325,169**	**294,450**	**316,432**	**287,107**	**287,107**
	Total Public Works Revenue	**325,169**	**294,450**	**318,306**	**287,107**	**287,107**

REVENUE SUMMARY

Intergovernmental	325,169	294,450	316,432	287,107	287,107
Charges for Services	-	-	1,874	-	-
Total Revenues	**325,169**	**294,450**	**318,306**	**287,107**	**287,107**

BUDGET DETAIL

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
51100	Salaries & Wages	191,359	188,660	162,713	141,444	143,232
51105	Overtime	4,975	5,686	5,854	5,686	5,686
51110	FICA	11,456	12,050	9,863	9,124	9,234
51115	Medicare	2,679	2,818	2,307	2,133	2,157
51255	VALIC Retirement 4.0	7,342	7,774	6,819	5,886	5,955
51210	Unemployment Insurance	555	589	512	446	452
51220	Health Insurance Expense	29,081	35,908	31,793	24,411	26,811
51230	Dental Insurance Expense	2,393	2,564	2,553	2,030	2,030
51240	Vision Insurance Expense	498	549	488	383	393
51250	Life & AD&D Insurance Exp	366	426	414	322	327
51285	LTD Insurance Exp	591	679	618	510	515
	Total Personnel	**251,295**	**257,703**	**223,934**	**192,375**	**196,792**
52010	General Supplies	22,440	6,000	17,205	10,500	10,500
52020	Office Supplies	536	500	1,639	1,000	1,000
53310	Uniforms	3,522	6,800	7,447	7,500	7,500
53105	Equipment <$5000	18,092	8,400	8,145	10,000	10,000
	Total Supplies	**44,590**	**21,700**	**34,436**	**29,000**	**29,000**
53060	Services	9,814	18,500	17,626	22,500	22,500
53160	Plans & Studies	2,585	3,000	16,827	10,000	10,000
53110	Fees, Permits & Licenses	876	1,200	1,504	1,600	1,600
53320	Utilities - Electrical	99,980	77,700	85,773	88,000	88,000
53330	Utilities - Gas	8,750	7,500	9,385	8,000	8,000
53340	Utilities - Water & Sewer	4,388	925	891	1,000	1,000
53290	Telephone Expense	9,969	3,850	5,062	3,850	3,850
53180	Postage	3	50	151	100	100
52080	Fuel & Oil	18,677	23,000	14,929	23,000	23,000
53240	Repairs & Maintenance - Equipment	17,873	15,000	7,613	15,000	15,000
53250	Repairs & Maintenance - Building	10,009	10,000	1,568	6,500	6,500
53265	Repair & Maint - Streets	21,088	12,000	16,864	15,000	15,000
53270	Repairs & Maintenance - Vehicle	5,255	4,500	9,340	4,500	4,500
53300	Travel & Meeting	-	150	62	100	100
53280	Staff Development	243	2,500	574	2,000	2,000
	Total Purchased Services	**209,509**	**179,875**	**188,169**	**201,150**	**201,150**
55220	Finance Charges	51	-	-	-	-
55300	Leases & Rentals	1,315	-	1,082	1,500	1,500
55250	Insect Control	2,153	3,000	306	3,000	3,000
	Total Fixed Costs	**3,520**	**3,000**	**1,388**	**4,500**	**4,500**
55050	Capital Lease	11,400	6,650	-	-	-
57500	Streets	307,145	613,458	609,093	20,000	30,000
57500	Shop	-	139,118	139,118	50,000	50,000
	Total Capital Outlay	**318,545**	**759,226**	**748,211**	**70,000**	**80,000**
	Total	**827,459**	**1,221,504**	**1,196,138**	**497,025**	**511,442**

BUDGET SUMMARY

Personnel	251,295	257,703	223,934	192,375	196,792
Supplies	44,590	21,700	34,436	29,000	29,000
Purchased Services	209,509	179,875	188,169	201,150	201,150
Fixed Costs	3,520	3,000	1,388	4,500	4,500
Capital Outlay	318,545	759,226	748,211	70,000	80,000
Gross City Cost	**827,459**	**1,221,504**	**1,196,138**	**497,025**	**511,442**

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	0	0	852	0	0
Supplies	11,775	17,400	23,590	21,500	21,500
Purchased Services	19,696	21,125	25,982	23,400	23,400
Fixed Cost	2,204	3,000	339	3,000	3,000
Capital Outlay	0	139,118	139,118	50,000	50,000
Gross City Cost	33,676	180,643	189,881	97,900	97,900
Revenue	0	0	1,874	0	0
Net City Cost	33,676	180,643	188,007	97,900	97,900
Budgeted Positions	0	0	0	0	0

SUMMARY OF CHANGES: The 2014 projected revenue/approved expenditure requests for the following general ledger accounts have increased by more than 10% from 2013: General Supplies (90%), Office Supplies (100%), Equipment < $5,000 (-15%), Fees/Permits/Licenses (67%), Postage (100%), Repairs & Maintenance-Facility (50%), Repairs & Maintenance-Vehicles (-50%), Travel & Meetings (-33%), and Utilities-Electrical (35%). Overall, the approved department expenditures increased by 15% not including capital requests. Capital items approved include $30,000 to replace the fence around the shop and $20,000 for a new sand/salt storage building.

OBJECTIVES: The goal of the Public Works Shop for 2014 is to have a fully equipped shop and a full-time mechanic within 2 years.

PERFORMANCE MEASURES

	2012 Actual	2013 Estimated	2014 Projected
Efficiency Measures			
Per Capita Cost (City Support)	$ 4.50	$ 25.12	$ 13.08

Finance Recommendation: Approve as requested.

Council Action: To approve as requested.

REVENUE DETAIL

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
39251	Public Works Revenue	-	-	1,874	-	-
	Total Streets Revenue	**-**	**-**	**1,874**	**-**	**-**

REVENUE SUMMARY

Charges for Services	-	-	1,874	-	-
Total Revenues	**-**	**-**	**1,874**	**-**	**-**

BUDGET DETAIL

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
51110	FICA	-	-	108	-	-
51115	Medicare	-	-	25	-	-
51255	VALIC Retirement 4.0	-	-	69	-	-
51210	Unemployment Insurance	-	-	6	-	-
51220	Health Insurance Expense	-	-	582	-	-
51230	Dental Insurance Expense	-	-	54	-	-
51240	Vision Insurance Expense	-	-	8	-	-
	Total Personnel	**-**	**-**	**852**	**-**	**-**
52010	General Supplies	6,827	4,200	10,622	8,000	8,000
52020	Office Supplies	536	500	1,639	1,000	1,000
53310	Uniforms	3,522	6,800	7,447	7,500	7,500
53105	Equipment <$5000	890	5,900	3,882	5,000	5,000
	Total Supplies	**11,775**	**17,400**	**23,590**	**21,500**	**21,500**
53060	Services	2,390	2,500	2,038	2,500	2,500
53110	Fees, Permits & Licenses	528	600	1,166	1,000	1,000
53320	Utilities - Electrical	3,354	3,700	4,745	5,000	5,000
53330	Utilities - Gas	6,423	7,500	9,385	8,000	8,000
53340	Utilities - Water & Sewer	919	925	891	1,000	1,000
53290	Telephone Expense	4,581	3,700	5,023	3,700	3,700
53180	Postage	3	50	151	100	100
53250	Repairs & Maintenance - Building	547	1,000	1,114	1,500	1,500
53270	Vehicle Repairs & Maintenance	951	1,000	1,407	500	500
53300	Travel & Meeting	-	150	62	100	100
	Total Purchased Services	**19,696**	**21,125**	**25,982**	**23,400**	**23,400**
55220	Finance Charges	51	-	-	-	-
55300	Leases & Rentals	-	-	33	-	-
55250	Insect Control	2,153	3,000	306	3,000	3,000
	Total Fixed Charges	**2,204**	**3,000**	**339**	**3,000**	**3,000**
57500	Capital Outlay	-	-	-	-	-
57500	Welder	-	5,500	-	-	-
57500	Shop Improvements	-	133,618	133,183	-	-
57500	New Privacy Fence				30,000	30,000
57500	Sand/Salt Storage				20,000	20,000
57500	4 Post Vehicle Lift			5,935		
	Total Capital Outlay	**-**	**139,118**	**139,118**	**50,000**	**50,000**
	Total	**33,676**	**180,643**	**189,881**	**97,900**	**97,900**

BUDGET SUMMARY

Personnel	-	-	852	-	-
Supplies	11,775	17,400	23,590	21,500	21,500
Purchased Services	19,696	21,125	25,982	23,400	23,400
Fixed Costs	2,204	3,000	339	3,000	3,000
Capital Outlay	-	139,118	139,118	50,000	50,000
Gross City Cost	**33,676**	**180,643**	**189,881**	**97,900**	**97,900**

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	205,988	257,703	223,082	192,375	196,792
Supplies	24,411	4,300	10,846	7,500	7,500
Purchased Services	152,751	158,750	162,187	177,750	177,750
Fixed Cost	1,315	0	1,049	1,500	1,500
Capital Outlay	318,545	620,108	609,093	20,000	30,000
Gross City Cost	703,011	1,040,861	1,006,257	399,125	413,542
Revenue	325,169	294,450	316,432	287,107	287,107
Net City Cost	377,842	746,411	689,825	112,018	126,435
Budgeted Positions	3	4.25	4.25	3	3

SUMMARY OF CHANGES: The projected revenue/approved expenditure requests for this year have changed by more than 10% from 2013 in the following general ledger accounts: County Road & Bridge Tax Revenue (25%), Salaries & Wages (-24%), FICA (-23%), Medicare (-23%), Unemployment (-23%), Health Insurance (-25%), Dental Insurance (-21%), Vision Insurance (-28%), Life & AD&D Insurance (-23%), Retirement (-23%), Long Term Disability Insurance (-24%), General Supplies (39%), Contractual Services (25%), Equipment < $5,000 (100%), Plans & Studies (233%), Repairs & Maintenance-Facility (-44%), Repairs & Maintenance-Streets (25%), Repairs & Maintenance-Vehicles (14%), Staff Development (-20%), Utilities-Electrical (12%), Leases & Rentals-Equipment, and Capital Lease (-100%). Approved capital expenditures include $15,000 for thermo plastic and $15,000 for Highway 85 & 52 beautification. Overall, the department's projected revenue decreased 2% and the approved expenditures decreased 10% not including capital requests.

OBJECTIVES: The goal of the Streets Department for 2014 is to give the citizens of Fort Lupton streets to help them see their tax dollars at work.

PERFORMANCE MEASURES

	2012 Actual	2013 Estimated	2014 Projected
Efficiency Measures/Miles of Streets Maintained	39.38	39.38	39.38
Cost Per Mile to Maintain	$ 17,851.99	$ 25,552.49	$ 10,501.32
Per Capita Cost (City Support)	$ 50.49	$ 92.19	$ 16.90

Finance Recommendation: Approve as requested.

Council Action: To approve as requested with an increase to Salaries & Wages in the amount of $2,500 with all salary-related expenditures being adjusted accordingly, with a change to the maximum possible merit raise from 4.5% to 4% with all salary-related expenditures being adjusted accordingly, with an increase to Health Insurance Expense in the amount of $2,400, with an increase to Vision Insurance Expense in the amount of $10, and with an increase to Capital Projects in the amount of $10,000 for 85 & 52 entrance beautification.

REVENUE DETAIL

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
33100	Highway Users Tax	262,575	247,952	236,843	230,609	230,609
33110	State Hwy 52/85 Maintenance	9,747	6,498	6,498	6,498	6,498
33140	County Road & Bridge Taxes	52,848	40,000	73,091	50,000	50,000
	Total Streets Revenue	**325,169**	**294,450**	**316,432**	**287,107**	**287,107**

REVENUE SUMMARY

Intergovernmental	325,169	294,450	316,432	287,107	287,107
Total Revenues	**325,169**	**294,450**	**316,432**	**287,107**	**287,107**

BUDGET DETAIL

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
51100	Salaries & Wages	157,714	188,660	162,713	141,444	143,232
51105	Overtime	4,808	5,686	5,854	5,686	5,686
51110	FICA	9,506	12,050	9,755	9,124	9,234
51115	Medicare	2,223	2,818	2,282	2,133	2,157
51255	VALIC Retirement 4.0	5,989	7,774	6,750	5,886	5,955
51210	Unemployment Insurance	461	589	506	446	452
51220	Health Insurance Expense	22,221	35,908	31,211	24,411	26,811
51230	Dental Insurance Expense	1,891	2,564	2,499	2,030	2,030
51240	Vision Insurance Expense	378	549	480	383	393
51250	Life & AD&D Insurance Exp	307	426	414	322	327
51285	LTD Insurance Exp	491	679	618	510	515
	Total Personnel	**205,988**	**257,703**	**223,082**	**192,375**	**196,792**
52010	General Supplies	9,696	1,800	6,583	2,500	2,500
53105	Equipment <$5000	14,716	2,500	4,263	5,000	5,000
	Total Supplies	**24,411**	**4,300**	**10,846**	**7,500**	**7,500**
53060	Services	1,973	16,000	15,588	20,000	20,000
53110	Fees, Permits & Licenses	348	600	338	600	600
53160	Plans & Studies	2,585	3,000	16,827	10,000	10,000
53320	Utilities - Electrical	80,873	74,000	81,028	83,000	83,000
52080	Fuel & Oil	18,677	23,000	14,929	23,000	23,000
53240	Repairs & Maintenance - Equipment	17,873	15,000	7,613	15,000	15,000
53250	Repairs & Maintenance - Facility	4,588	9,000	454	5,000	5,000
53265	Repair & Maint - Streets	21,088	12,000	16,864	15,000	15,000
53270	Repairs & Maintenance - Vehicle	4,304	3,500	7,933	4,000	4,000
53280	Staff Development	243	2,500	574	2,000	2,000
53290	Telephone	199	150	39	150	150
	Total Purchased Services	**152,751**	**158,750**	**162,187**	**177,750**	**177,750**
55300	Leases & Rentals - Equipment	1,315	-	1,049	1,500	1,500
	Total Fixed Charges	**1,315**	**-**	**1,049**	**1,500**	**1,500**
55050	Capital Lease	11,400	6,650	-	-	-
57500	Capital Outlay	-	-	-	-	-
57500	Safe Routes to School	10,700	-	-	-	-
57500	Crossing Arms on CR 8	-	443,658	443,658	-	-
57500	Thermo Plastic	-	-	-	15,000	15,000
57500	85 & 52 Entrance Beautification				5,000	15,000
57500	County Road 8	269,151	-	-	-	-
57500	72" Deck John Deere Mower		17,500		-	-
57500	Appel Farms Decel Lane	27,295			-	-
57500	Plow for Dump Truck		11,800	11,800	-	-
57500	V-Box Sander		13,500	13,500	-	-
57500	Backhoe		52,000	48,635	-	-
57500	Mini-Excavator			23,500		
57500	Motor Grader		75,000	68,000	-	-
	Total Capital Outlay	**318,545**	**620,108**	**609,093**	**20,000**	**30,000**
	Total	**703,011**	**1,040,861**	**1,006,257**	**399,125**	**413,542**

Budget Summary

Personnel	205,988	257,703	223,082	192,375	196,792
Supplies	24,411	4,300	10,846	7,500	7,500
Purchased Services	152,751	158,750	162,187	177,750	177,750
Fixed Costs	1,315	-	1,049	1,500	1,500
Capital Outlay	318,545	620,108	609,093	20,000	30,000
Gross City Cost	**703,011**	**1,040,861**	**1,006,257**	**399,125**	**413,542**

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	45,306	245,805	281,549	380,524	382,974
Supplies	8,404	25,650	34,663	29,250	29,250
Purchased Services	37,063	113,450	91,441	132,925	132,925
Fixed Cost	0	2,319	2,388	2,400	2,400
Capital Outlay	0	117,771	78,070	99,396	94,396
Gross City Cost	90,772	504,995	488,111	644,495	641,945
Revenue	0	0	96,214	127,114	127,114
Net City Cost	90,772	504,995	391,897	517,381	514,831
Budgeted Positions	0.9	3.7	3.7	4.41	4.41

SUMMARY OF CHANGES: The general ledger accounts that have changed more than 10% from last year are as follows: Buildings & Grounds Payroll Revenue, Salaries & Wages-Bldgs & Grnds, Health Insurance (-19%), Dental Insurance (-24%), Vision Insurance (-22%), Life Insurance (12%), Retirement (13%), Long Term Disability Insurance (13%), Seed/Sod/Trees (2150%), Equipment < $5,000 (33%), Repairs & Maintenance-Equipment (13%), Repairs & Maintenance-Vehicles (67%), Staff Development (317%), Telephone (-35%), Uniforms (13%), Utilities-Electrical (11%), Utilities-Gas (-25%), and Water & Sewer (-24%). Approved capital requests include $20,000 to replace the carpet at City Hall, $50,000 for an addition to the park shop, and $15,000 to remodel the City Hall basement into office/conference room space. Overall, the department expenditure requests increased 40% from 2013 not including capital requests. A salary adjustment was included for the City Administrator Intern effective January 1st with salary-related expenditures to be adjusted as applicable.

OBJECTIVES: The goal for Buildings and Grounds for 2014 is to have all City parks and buildings in peak condition for the citizenry, visitors, and employees to enjoy.

PERFORMANCE MEASURES

	2012 Actual	2013 Estimated	2014 Projected
Efficiency Measures:			
Park Acres	85.74	88	88
Shelter Reservations	45	50	50
Pearson Park Reservations	29	35	35
Soccer Field Reservations	13	13	13
Cost Per Acre To Maintain	$ 1,059	$ 5,547	$ 7,295
Per Capita Cost (City Support)	$ 12.13	$ 52.37	$ 68.80
FTE'S per 1,000 Capita	$ 0.12	$ 0.49	$ 0.59
Facilities:			
Shelters	7	8	8
Tables	34	41	41
Gazebos	1	1	1
Playgrounds	8	9	9
Irrigation Systems	12	12	12
Skate Parks	1	1	1
Trees Planted	4	75	15
Park Signs	7	9	9
Fencing Replaced (Yards)	0	0	0

Finance Recommendation: Approve as requested.

Council Action: To approve as requested with a decrease to Capital Projects in the amount of $5,000 for City Hall carpet, with an increase to Health Insurance Expense in the amount of $2,839, with an increase to Vision Insurance Expense in the amount of $7, and with a change to the maximum allowable merit raise from 4.5% to 4% with all salary-related expenditures to be adjusted as applicable.

REVENUE DETAIL

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
39255	Buildings & Grounds Revenue	-	-	96,214	127,114	127,114
	Total Bldgs & Grounds Revenue	**-**	**-**	**96,214**	**127,114**	**127,114**

REVENUE SUMMARY

Other	-	-	96,214	127,114	127,114
Total Revenues	**-**	**-**	**96,214**	**127,114**	**127,114**

BUDGET DETAIL

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
51100	Salaries & Wages	33,646	184,794	149,872	200,978	200,621
51103	Salaries & Wages - Bldgs & Grnds	-	-	96,214	127,114	127,114
51105	Overtime	167	250	-	250	250
51110	FICA	1,950	11,472	9,034	12,477	12,457
51115	Medicare	456	2,682	2,113	2,919	2,915
51255	VALIC Retirement 4.0	1,353	4,905	3,993	5,574	5,561
51210	Unemployment Insurance	94	561	451	608	608
51220	Health Insurance Expense	6,859	37,736	17,874	27,747	30,586
51230	Dental Insurance Expense	503	2,253	1,197	1,713	1,713
51240	Vision Insurance Expense	120	428	252	325	332
51250	Life & AD&D Insurance Exp	59	283	203	318	318
51285	LTD Insurance Exp	100	441	346	501	499
	Total Personnel	**45,306**	**245,805**	**281,549**	**380,524**	**382,974**
52010	General Supplies	5,917	19,150	28,563	21,000	21,000
53310	Uniforms	-	2,000	2,100	2,250	2,250
53105	Equipment <$5000	2,487	4,500	4,000	6,000	6,000
	Total Supplies	**8,404**	**25,650**	**34,663**	**29,250**	**29,250**
53060	Services	5,450	15,000	15,889	15,000	15,000
53110	Fees, Permits & Licenses	-	150	-	150	150
53320	Utilities - Electrical	15,752	21,200	21,200	23,500	23,500
53330	Utilities - Gas	2,327	6,000	3,570	4,500	4,500
53340	Utilities - Water	3,469	19,800	9,750	15,000	15,000
53290	Telephone Expense	5,190	11,500	6,026	7,500	7,500
53180	Postage	-	-	56	75	75
52050	Seed, Sod & Trees	-	1,000	1,000	22,500	22,500
52080	Fuel & Oil	-	10,000	7,500	10,000	10,000
53240	Repairs & Maintenance - Equip	-	12,000	10,000	13,500	13,500
53250	Repairs & Maintenance - Building	4,875	14,500	14,500	16,000	16,000
53270	Repairs & Maintenance - Vehicles	-	1,500	700	2,500	2,500
53280	Staff Development	-	600	1,250	2,500	2,500
53300	Travel & Meetings	-	200	-	200	200
	Total Purchased Services	**37,063**	**113,450**	**91,441**	**132,925**	**132,925**
55410	R. R. Park Lease	-	2,319	2,388	2,400	2,400
	Total Fixed Costs	**-**	**2,319**	**2,388**	**2,400**	**2,400**
55050	Capital Leases (Mower)	-	9,396	9,396	9,396	9,396

57500	Capital Outlay	-	-	-	-	-
57500	City Hall Basement Remodel				15,000	15,000
57500	Pickup		35,000			
57500	Fitness Trail		20,000	22,885		
57500	Gator		15,000	15,000		
57500	Picnic Tables & Benches		5,000	4,851		
57500	Park Signs		5,000			
57500	Lighting Upgrade		6,775	6,775		
57500	Carpet for City Hall				25,000	20,000
57500	Park Shop Extension				50,000	50,000
57500	Dougouts - Pearson Park		21,600	19,163		
	Total Capital Outlay	**-**	**117,771**	**78,070**	**99,396**	**94,396**
	Total	**90,772**	**504,995**	**488,111**	**644,495**	**641,945**

BUDGET SUMMARY

Personnel	45,306	245,805	281,549	380,524	382,974
Supplies	8,404	25,650	34,663	29,250	29,250
Purchased Services	37,063	113,450	91,441	132,925	132,925
Fixed Costs	-	2,319	2,388	2,400	2,400
Capital Outlay	-	117,771	78,070	99,396	94,396
Gross City Cost	**90,772**	**504,995**	**488,111**	**644,495**	**641,945**

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	136	1,450	2	1,000	1,000
Purchased Services	34,325	35,850	14,554	54,950	54,950
Gross City Cost	34,461	37,300	14,556	55,950	55,950
Revenue	71,805	41,215	102,478	89,500	89,500
Net City Cost	(37,344)	(3,915)	(87,922)	(33,550)	(33,550)
Budgeted Positions	0	0	0	0	0

SUMMARY OF CHANGES: The 2014 projected revenue/approved expenditures for the following general ledger accounts changed by more than 10% from the previous year: Electrical Permit Revenue (-41%), Mechanical Permit Revenue (-41%), Plumbing Permit Revenue (30%), Building Permit Revenue (143%), Office Supplies (-31%), Contractual Services (54%), and Telephone (50%). Overall, the department's projected revenue has increased 117% and the approved expenditures have increased 50%.

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

PERFORMANCE MEASURES

	2012 Actual	2013 Estimated	2014 Projected
Efficiency Measures			
Total Building Permits Issued	299	250	300
Single Family Dwelling	1	6	20
Commercial Building Permits	7	2	5
Contractor Licenses Issued	253	250	250
Building Inspections Performed	893	500	700
Cost per Inspection	$ 39	$ 29	$ 80
Per Capita Cost (city support)	$ (4.99)	$ (11.75)	$ (4.48)

Finance Recommendation: Approve as requested.

Council Action: To approve as requested.

REVENUE DETAIL

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
34020	Building Permits	71,184	35,000	97,685	85,000	85,000
34000	Electrical Permits	233	2,530	1,357	1,500	1,500
34010	Mechanical Permits	155	2,530	905	1,500	1,500
34015	Plumbing Permits	233	1,155	2,531	1,500	1,500
	Total Building Inspection Revenue	**71,805**	**41,215**	**102,478**	**89,500**	**89,500**

REVENUE SUMMARY

Licenses and Permits	71,184	35,000	97,685	85,000	85,000
Charges for Services	621	6,215	4,793	4,500	4,500
Total Revenues	**71,805**	**41,215**	**102,478**	**89,500**	**89,500**

BUDGET DETAIL

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
52010	General Supplies	6	-	2	-	-
52020	Office Supplies	130	1,450	-	1,000	1,000
53105	Equipment <$5000	-	-	-	-	-
	Total Supplies	**136**	**1,450**	**2**	**1,000**	**1,000**
53080	Dues & Subscriptions	-	150	-	150	150
53290	Telephone Expense	313	200	312	300	300
53060	Misc Contractual Services	34,012	35,000	14,242	54,000	54,000
53280	Staff Development	-	500	-	500	500
	Total Purchased Services	**34,325**	**35,850**	**14,554**	**54,950**	**54,950**
	TOTAL	**34,461**	**37,300**	**14,556**	**55,950**	**55,950**

BUDGET SUMMARY

Supplies	136	1,450	2	1,000	1,000
Purchased Services	34,325	35,850	14,554	54,950	54,950
Gross City Cost	**34,461**	**37,300**	**14,556**	**55,950**	**55,950**

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	1,098	80,756	69,742	155,553	157,962
Supplies	2,667	5,500	1,859	5,500	5,500
Purchased Services	102,593	195,525	114,213	191,525	191,525
Fixed Cost	45,756	16,000	62,508	66,000	66,000
Capital Outlay	0	0	0	0	0
Gross City Cost	152,114	297,781	248,322	418,578	420,987
Revenue	113,880	75,550	129,246	121,100	121,100
Net City cost	38,234	222,231	119,076	297,478	299,887
Budgeted Positions	0	1.5	1.5	2.5	2.5

SUMMARY OF CHANGES: The 2014 projected revenue/approved expenditures for the following general ledger accounts changed by more than 10% from the previous year: Other Construction Permit Revenue (100%), Plan Checking Fee Revenue (100%), Development Fee Revenue (100%), Salaries & Wages (91%), FICA (92%), Medicare (91%), Unemployment (91%), Health Insurance (110%), Dental Insurance (108%), Vision Insurance (105%), Life & AD&D Insurance (131%), Retirement (135%), Long Term Disability Insurance (135%), Public Notices (-100%), Staff Development, and Economic Development (333%). An additional full-time Planner I was added to the Personal Services requested budget causing the high increase in those general ledger accounts. Overall, the department's revenue projection has increased 60% over last year's and approved expenditures have increased 41%.

OBJECTIVES: The goal of the Planning Department for 2014 is to load new procedural guides, Comprehensive Plan Amendments, and list of active cases to the City website for a more efficient Planning webpage.

PERFORMANCE MEASURES

	2012 Actual	2013 Estimated	2014 Projected
Efficiency Measures			
FTE's per 1,000/Capita	0.00	0.20	0.33
Per Capita Cost (City Support)	$ 5.11	$ 15.91	$ 40.08
Annexations Applied For	6	6	10
Annexations Approved/Planning Comm.	6	6	10
Annexations Approved/City Council	6	6	10
Subdivision Applied For	0	3	1
Subdivision Approved/Planning Comm.	0	3	1
Subdivision Approved/City Council	0	3	1
Special Use Pmts Approved Planning	0	3	5
Special Use Pmts Approved Council	0	3	5
Site Plans	5	6	5
Site Plans Approved by Planning Comm.	5	6	5
Site Plans Approved by City Council	5	6	5
Weld County Referrals Received	12	10	15
Oil & Gas Permits	5	2	5

Finance Recommendation: Approve as requested.

Council Action: To approve as requested with an increase of $2,722 to Health Insurance Expense, an increase of $8 to Vision Insurance Expense, and a change to the maximum possible merit increase from 4.5% to 4% with salary-dependent personnel expenditures to be adjusted accordingly.

REVENUE DETAIL

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
31130	Use Taxes	54,326	30,000	34,960	30,000	30,000
34030	Other Construction Permits	135	500	86	1,000	1,000
34130	Plan Checking Fees	27,832	22,750	39,641	45,500	45,500
34140	Development Fee-general Fund	31,587	22,300	54,559	44,600	44,600
	Total Revenue	**113,880**	**75,550**	**129,246**	**121,100**	**121,100**

REVENUE SUMMARY

Taxes and Assessments	54,326	30,000	34,960	30,000	30,000
Licenses and Permits	135	500	86	1,000	1,000
Charges for Services	59,419	45,050	94,200	90,100	90,100
Total Revenues	**113,880**	**75,550**	**129,246**	**121,100**	**121,100**

BUDGET DETAIL

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
51100	Salaries & Wages	542	59,920	52,762	114,899	114,613
51110	FICA	433	3,715	2,847	7,124	7,106
51115	Medicare	101	869	666	1,666	1,662
51255	VALIC Retirement	-	1,574	1,412	3,711	3,702
51210	Unemployment Insurance	21	181	158	347	345
51220	Health Insurance Expense	-	13,256	10,790	25,176	27,898
51230	Dental Insurance Expense	-	857	764	1,782	1,782
51240	Vision Insurance Expense	-	153	131	306	314
51250	Life & AD&D Insurance Expense	-	89	82	208	206
51285	LTD Insurance Expense	-	142	130	334	334
	Total Personnel	**1,098**	**80,756**	**69,742**	**155,553**	**157,962**
52010	General Supplies	1,218	1,500	978	1,500	1,500
52020	Office Supplies	1,069	1,500	881	1,500	1,500
53105	Equipment <$5000	380	2,500	-	2,500	2,500
	Total Supplies	**2,667**	**5,500**	**1,859**	**5,500**	**5,500**
53060	Services	98,734	136,800	106,004	136,800	136,800
53080	Dues & Subscriptions	125	125	216	125	125
53290	Telephone Expense	1,641	1,500	1,519	1,600	1,600
53180	Postage	865	1,000	585	1,000	1,000
53220	Ads & Public Notices	-	100	-	-	-
53160	Plans & Studies	953	55,000	5,000	50,000	50,000
53240	Repairs & Maintenance - Equipment	-	500	-	500	500
53300	Travel& Meetings	275	500	169	500	500
53280	Staff Development	-	-	720	1,000	1,000
	Total Purchased Services	**102,593**	**195,525**	**114,213**	**191,525**	**191,525**
55190	Economic Development	45,042	15,000	62,264	65,000	65,000
55240	History Pres. Board	714	1,000	244	1,000	1,000
	Total Fixed Costs	**45,756**	**16,000**	**62,508**	**66,000**	**66,000**
	TOTAL	**152,114**	**297,781**	**248,322**	**418,578**	**420,987**

Budget Unit Summary

AGENCY/DEPARTMENT NAME: Engineer

BUDGET TITLE & NUMBER: 10-420

DEPARTMENT DESCRIPTION: Privatized through J & T Consulting 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	9,351	12,000	1,634	15,000	15,000
Gross City Cost	9,351	12,000	1,634	15,000	15,000
Net City Cost	9,351	12,000	1,634	15,000	15,000
Budgeted Positions	0	0	0	0	0

SUMMARY OF CHANGES: The approved expenditures for 2014 for Engineering Service increased by 25%.

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

	2012 Actual	2013 Estimated	2014 Projected
Efficiency Measures			
Per Capita Cost (City Support)	$ 1.25	$ 0.22	$ 2.00

Finance Recommendation: Approve as requested.

Council Action: To approve as requested.

BUDGET DETAIL

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
53100	Engineering Services	9,351	12,000	1,634	15,000	15,000
	Total Purchased Services	**9,351**	**12,000**	**1,634**	**15,000**	**15,000**
	TOTAL	**9,351**	**12,000**	**1,634**	**15,000**	**15,000**

BUDGET SUMMARY

Purchased Services	9,351	12,000	1,634	15,000	15,000
Gross City Cost	**9,351**	**12,000**	**1,634**	**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 animals, junk vehicles, accumulated weeds, trash and similar nuisance violations. This position also includes the Evidence Room Technician.

Resources	Actual Last Year	Budgeted Current Year	Projected Current Year	Requested Next Year	Final Next Year
Personnel Services	55,436	58,638	53,300	60,365	61,421
Supplies	591	1,000	2,165	1,000	1,000
Purchased Services	10,178	9,150	10,896	9,050	9,050
Gross City Cost	66,205	68,788	66,361	70,415	71,471
Revenue	11,557	12,400	8,990	9,900	9,900
Net City Cost	54,648	56,388	57,371	60,515	61,571
Budgeted Positions	1	1	1	1	1

SUMMARY OF CHANGES: The 2014 projected revenue/approved expenditures for the following general ledger accounts changed by more than 10%: Animal Licenses Revenue (17%), Property Cleanup Revenue (54%), Animal Impound Revenue (-20%), Animal Boarding (-33%), Code Violation Fines (-33%), Fuel & Oil (-13%), Postage (100%), and Telephone (17%). Overall, the department's projected revenue decreased by 20% and the approved expenditures increased by 4%.

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

	2012 Actual	2013 Estimated	2014 Projected
Efficiency Measures/Summons Issued	56	60	60
12% Cost Per Summons Issued	$ 141.87	$ 132.72	$ 142.94
Per Capita Cost (City Support)	$ 7.30	$ 7.67	$ 8.23

Finance Recommendation: Approve as requested.

Council Action: To approve as requested with an increase of $1,169 to Health Insurance Expense, with an increase of $3 to Vision Insurance Expense, and with a change to the maximum possible merit raise from 4.5% to 4%.

REVENUE DETAIL

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
32200	Animal Licenses	568	600	1,162	700	700
32210	Animal Impound	1,352	1,500	1,066	1,200	1,200
32220	Animal Boarding	2,427	3,000	1,646	2,000	2,000
33250	Property Clean-Up	1,380	1,300	2,047	2,000	2,000
32230	Code Enforcement Violations	5,830	6,000	3,069	4,000	4,000
	Total Code Enforcement Revenue	**11,557**	**12,400**	**8,990**	**9,900**	**9,900**

REVENUE SUMMARY

Licenses and Permits	568	600	1,162	700	700
Charges for Services	5,159	5,800	4,759	5,200	5,200
Fines and Forfeits	5,830	6,000	3,069	4,000	4,000
Total Revenues	**11,557**	**12,400**	**8,990**	**9,900**	**9,900**

CODE ENFORCEMENT — GENERAL FUND

BUDGET DETAIL

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
51100	Salaries & Wages	40,801	42,370	38,447	44,470	44,366
51110	FICA	2,290	2,627	2,147	2,757	2,751
51115	Medicare	536	614	502	645	643
51255	VALIC Retirement 4.0	1,632	1,695	1,538	1,779	1,775
51210	Unemployment Insurance	111	128	115	134	134
51220	Health Insurance Expense	9,166	10,287	9,628	9,628	10,797
51230	Dental Insurance Expense	558	558	581	581	581
51240	Vision Insurance Expense	111	111	111	111	114
51250	Life & AD&D Insurance Exp	89	95	89	100	100
51285	LTD Insurance Exp	142	153	142	160	160
	Total Personnel	**55,436**	**58,638**	**53,300**	**60,365**	**61,421**
52010	General Supplies	383	300	194	300	300
53310	Uniforms	180	200	214	200	200
53105	Equipment <$5000	28	500	1,757	500	500
	Total Supplies	**591**	**1,000**	**2,165**	**1,000**	**1,000**
53060	Services	6,877	5,000	3,447	5,000	5,000
53080	Dues & Subscriptions	50	100	-	100	100
53290	Telephone Exp.	682	600	649	700	700
53110	Fees, Permits, Licenses	-	-	19	-	-
53180	Postage	61	50	83	100	100
52080	Fuel & Oil	1,471	2,000	1,212	1,750	1,750
53270	Repairs & Maint - Vehicle	99	500	5,354	500	500
53300	Travel & Meetings	394	400	132	400	400
53280	Staff Development	545	500	-	500	500
	Total Purchased Services	**10,178**	**9,150**	**10,896**	**9,050**	**9,050**
	TOTAL	**66,205**	**68,788**	**66,361**	**70,415**	**71,471**

BUDGET SUMMARY

Personnel	55,436	58,638	53,300	60,365	61,421
Supplies	591	1,000	2,165	1,000	1,000
Purchased Services	10,178	9,150	10,896	9,050	9,050
Gross City Cost	**66,205**	**68,788**	**66,361**	**70,415**	**71,471**

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	12,018	11,004	11,631	10,571	10,601
Supplies	47	700	61	100	100
Purchased Services	371	959,020	43	500,000	500,000
Gross City Cost	12,436	970,724	11,735	510,671	510,701
Revenue	11,015	970,724	11,735	510,671	510,701
Net City Cost	1,421	0	0	0	0
Budgeted Positions	0	0.1	0.1	0.1	0.1

SUMMARY OF CHANGES: The following 2014 revenue projections/approved expenditures changed by more than 10% from last year: State/Federal Grant Revenue (-47%), Health Insurance (-39%), Dental Insurance (-29%), General Supplies (-50%), Office Supplies (-50%), Equipment < $5,000 (-100%), Postage (-100%), Telephone (-100%), and Program Costs (-48%). Overall, the department's projected revenue and requested expenditures decreased by 47% from 2013.

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.

PERFORMANCE MEASURES

	2012 Actual	2013 Estimated	2014 Projected
Efficiency Measures/ Houses Renovated	0	6	6

Finance Recommendation: Approve as requested.

Council Action: To approve as requested with an increase to Health Insurance Expense in the amount of $30 and to increase revenue by $30.

REVENUE DETAIL

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
39101	Grant Revenue	11,015	970,724	11,735	510,671	510,701
	Total Revenue	**11,015**	**970,724**	**11,735**	**510,671**	**510,701**

REVENUE SUMMARY

Intergovernmental	11,015	970,724	11,735	510,671	510,701
Total Revenues	**11,015**	**970,724**	**11,735**	**510,671**	**510,701**

NEIGHBORHOOD STABILIZATION — GENERAL FUND

BUDGET DETAIL

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
51100	Salaries & Wages	9,818	8,840	9,627	8,840	8,840
51110	FICA	609	548	571	548	548
51115	Medicare	142	128	134	128	128
51255	VALIC Retirement 4.0	326	354	347	354	354
51210	Unemployment Insurance	29	27	29	27	27
51220	Health Insurance Expense	979	991	852	574	604
51230	Dental Insurance Expense	62	56	59	40	40
51240	Vision Insurance Expense	9	8	12	8	8
51250	Life & AD&D Insurance Exp	17	20	-	20	20
51285	LTD Insurance Exp	27	32	-	32	32
	Total Personnel	**12,018**	**11,004**	**11,631**	**10,571**	**10,601**
52010	General Supplies	47	100	28	50	50
52020	Office Supplies	-	100	33	50	50
53105	Equipment <$5000	-	500	-	-	-
	Total Supplies	**47**	**700**	**61**	**100**	**100**
53060	Contractual Services	191	-	43	-	-
53290	Telephone Exp.	-	100	-	-	-
53180	Postage	-	200	-	-	-
53300	Travel & Meetings	180	1,000	-	1,000	1,000
53280	Staff Development	-	500	-	500	500
55383	Program Costs	-	957,220	-	498,500	498,500
	Total Purchased Services	**371**	**959,020**	**43**	**500,000**	**500,000**
	TOTAL	**12,436**	**970,724**	**11,735**	**510,671**	**510,701**

BUDGET SUMMARY

Personnel	12,018	11,004	11,631	10,571	10,601
Supplies	47	700	61	100	100
Purchased Services	371	959,020	43	500,000	500,000
Gross City Cost	**12,436**	**970,724**	**11,735**	**510,671**	**510,701**

Budget Unit Summary

AGENCY/DEPARTMENT NAME: Contingency Fund

BUDGET TITLE & NUMBER: 15-180

DEPARTMENT DESCRIPTION: The Contingency Fund is to administer 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	-	530,000	-	564,454	564,454
Transfers Out	-	-	-	-	-
Revenue	-	530,000	530,562	33,892	33,892
Net City Cost	-	-	(530,562)	530,562	530,562
Budgeted Positions	0	0	0	0	0

SUMMARY OF CHANGES: The budget revenue projections/approved expenditures have changed by more than 10% from last year: Property Tax Revenue (11%), Interest Earned, and Operating Transfer (-100%). Overall, the revenue projections decreased 94% while the approved expenditures increased 7%. The projected fund balance did not change.

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

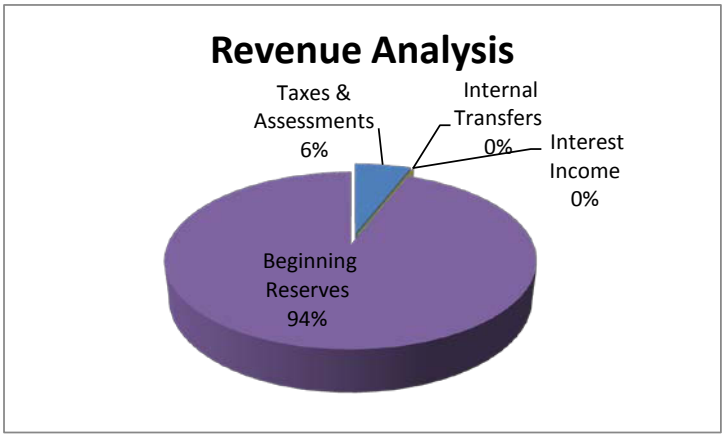
	2012 Actual	2013 Estimated	2014 Projected
Efficiency Measures			
Per Capita Cost (City Support)	-	(70.90)	70.90

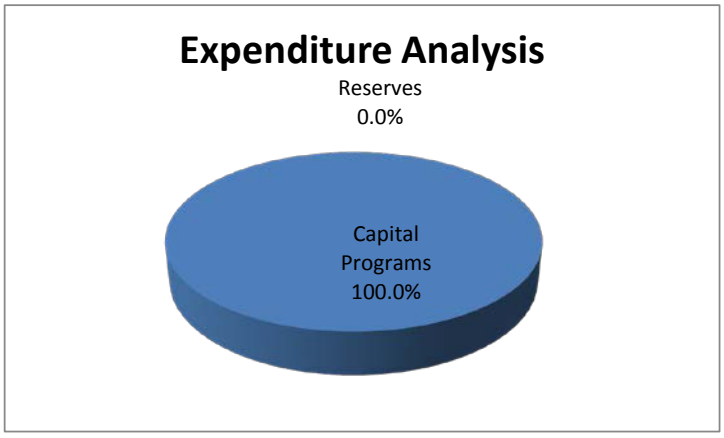
Finance Recommendation: Approve as requested.

Council Action: To approve as requested.

BUDGET SUMMARY

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
REVENUES						
	Taxes & Assessments	-	30,000	30,000	33,392	33,392
	Interest Income	-	-	562	500	500
	Internal Transfers	-	500,000	500,000	-	-
	Beginning Reserves	-	-	-	530,562	530,562
	TOTAL REVENUES	**-**	**530,000**	**530,562**	**564,454**	**564,454**
BUDGET SUMMARY						
	Capital Programs	-	530,000	-	564,454	564,454
	Reserves	-	-	530,562	-	-
	TOTAL COSTS	**-**	**530,000**	**530,562**	**564,454**	**564,454**





REVENUE DETAIL

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
31610	Interest Earned	-	-	562	500	500
31100	Property Tax	-	30,000	30,000	33,392	33,392
39200	Internal Transfers	-	500,000	500,000	-	-
39399	Restricted Reserves	-	-	-	530,562	530,562
	TOTAL	**-**	**530,000**	**530,562**	**564,454**	**564,454**

REVENUE SUMMARY

Taxes & Assessments	-	30,000	30,000	33,392	33,392
Interest Income	-	-	562	500	500
Internal Transfers	-	500,000	500,000	-	-
Beginning Reserves	-	-	-	530,562	530,562
TOTAL REVENUES	**-**	**530,000**	**530,562**	**564,454**	**564,454**

BUDGET DETAIL

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
57500	Capital Expenditures	-	530,000	-	564,454	564,454
59040	Restricted Reserves	-	-	530,562	-	-
	TOTAL	**-**	**530,000**	**530,562**	**564,454**	**564,454**

BUDGET SUMMARY

Capital Programs	-	530,000	-	564,454	564,454
Reserves	-	-	530,562	-	-
TOTAL COSTS	**-**	**530,000**	**530,562**	**564,454**	**564,454**

Budget Unit Summary

AGENCY/DEPARTMENT NAME: Street Sales Tax Fund

BUDGET TITLE & NUMBER: 20-310

DEPARTMENT DESCRIPTION: The Street Sales Tax Fund is to fund and replace specific infrastructure in the City.

Resources	Actual Last Year	Budgeted Current Year	Projected Current Year	Requested Next Year	Final Next Year
Purchased Services	40,863	95,000	30,000	95,000	95,000
Fixed Cost	3,163	15,000	15,000	25,000	25,000
Capital Outlay	1,651,255	470,000	470,000	655,000	725,000
Gross City Cost	1,695,281	580,000	515,000	775,000	845,000
Revenue	551,985	333,888	675,644	595,296	595,296
Net City Cost	1,143,296	246,112	(160,644)	179,704	249,704
Budgeted Positions	0	0	0	0	0

SUMMARY OF CHANGES: The following projected revenue/approved operating expenditures changed more than 10% from last year's budget: Street Infrastructure Assessment and Snow Removal(67%). Capital Requests include $100,000 for Curbs/Gutters/Sidewalks, $75,000 for handicap ramps on Rollie from 3rd to 9th, $400,000 to pave Rollie from 3rd to 9th, and $150,000 to pave 14th Street. Overall, projected revenue increased 78% while requested expenditures increased 9% not including capital requests. The projected fund balance has decreased by 35%. This is due to major repaving projects being scheduled for 2014.

OBJECTIVES: The main goal for the Street Sales Tax Fund for 2014 is to maintain and/or replace infrastructure and roadways within the City of Fort Lupton.

PERFORMANCE MEASURES

	2012 Actual	2013 Estimated	2014 Projected
Efficiency Measures/ Lineal Feet Resurfaced	1,256	615	2,210
71% of Cost for Resurfacing	$ 958	$ 595	$ 271
Per Capita Cost (City Support)	$ 152.79	$ (21.47)	$ 33.37

Finance Recommendation: Approve as requested.

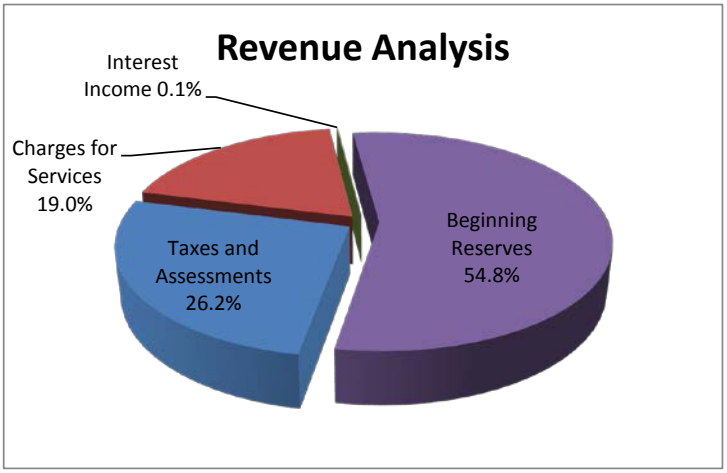
Council Action: To approve as requested with the addition of $70,000 to Curbs/Gutters/Sidewalks.

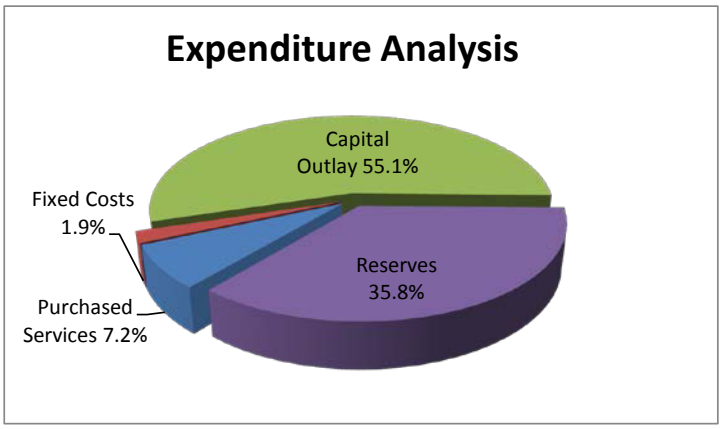
BUDGET SUMMARY

Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
REVENUE					
Taxes and Assessments	376,119	332,888	334,128	344,396	344,396
Charges for Services	173,817	-	340,529	250,000	250,000
Interest Income	2,048	1,000	987	900	900
Beginning Reserves	1,703,014	510,397	559,718	720,362	720,362
TOTAL REVENUES	**2,254,999**	**844,285**	**1,235,362**	**1,315,658**	**1,315,658**

BUDGET SUMMARY

Purchased Services	40,863	95,000	30,000	95,000	95,000
Fixed Costs	3,163	15,000	15,000	25,000	25,000
Capital Outlay	1,651,255	470,000	470,000	655,000	725,000
Reserves	559,718	264,285	720,362	540,658	470,658
Gross City Cost	**2,254,999**	**844,285**	**1,235,362**	**1,315,658**	**1,315,658**





BUDGET DETAIL

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
31120	Sales Tax Revenue	352,854	325,388	325,388	336,896	336,896
31130	Use Taxes	23,266	7,500	8,740	7,500	7,500
33150	Street Infrastructure Assessment	173,817	-	340,529	250,000	250,000
31610	Interest Earned	2,048	1,000	987	900	900
	Restricted Fund Balances					
39340	Street Infrastructure Fee Res	899,363	-	-	-	-
39325	Sidewalk Reserve	50,000	50,000	65,000	5,000	5,000
39399	Unappropriated Reserves	672,103	364,839	398,859	639,912	639,912
39390	Tabor Reserve	36,548	50,558	50,858	15,450	15,450
39323	Contingency Reserve	45,000	45,000	45,000	60,000	60,000
	TOTAL	**2,254,999**	**844,285**	**1,235,362**	**1,315,658**	**1,315,658**

REVENUE SUMMARY

Taxes and Assessments	376,119	332,888	334,128	344,396	344,396
Charges for Services	173,817	-	340,529	250,000	250,000
Interest Income	2,048	1,000	987	900	900
Beginning Reserves	1,703,014	510,397	559,718	720,362	720,362
TOTAL REVENUES	**2,254,999**	**844,285**	**1,235,362**	**1,315,658**	**1,315,658**

BUDGET DETAIL

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
53060	Contractual Services	-	35,000	10,000	35,000	35,000
53150	Patching	40,863	60,000	20,000	60,000	60,000
	Total Purchased Services	**40,863**	**95,000**	**30,000**	**95,000**	**95,000**
55255	Snow Removal	3,163	15,000	15,000	25,000	25,000
	Total Fixed Costs	**3,163**	**15,000**	**15,000**	**25,000**	**25,000**
57500	Capital Projects	0	-	-	-	-
57500	Curbs / Gutters / Sidewalks		70,000	70,000	30,000	100,000
57500	Handicap Ramps on Rollie from 3rd to 9th				75,000	75,000
57500	SH 52 Deceleration Lane - CMAQ Match	190,796		22,232		
57500	Weld County Road 8	1,105,825				
57500	Pave Rollie from 3rd to 9th				400,000	400,000
57500	Pave 14th Street				150,000	150,000
57500	Street Overlay	354,634	400,000	377,768		
	Total Capital Outlay	**1,651,255**	**470,000**	**470,000**	**655,000**	**725,000**
	Restricted Fund Balances					
59040	Fund Balance Reserves	398,859	126,885	639,912	442,408	370,308
59020	Emergency Reserve	50,858	17,400	15,450	23,250	25,350
59023	Contingency Reserve	45,000	60,000	60,000	75,000	75,000
59024	Sidewalk Reserve	65,000	60,000	5,000	-	-
59070	Street Infrastructure Fee Reserve	-	-	-	-	-
	Total Reserves	**559,718**	**264,285**	**720,362**	**540,658**	**470,658**
	TOTAL	**2,254,999**	**844,285**	**1,235,362**	**1,315,658**	**1,315,658**

BUDGET SUMMARY

Purchased Services	40,863	95,000	30,000	95,000	95,000
Fixed Costs	3,163	15,000	15,000	25,000	25,000
Capital Outlay	1,651,255	470,000	470,000	655,000	725,000
Reserves	559,718	264,285	720,362	540,658	470,658
Gross City Cost	**2,254,999**	**844,285**	**1,235,362**	**1,315,658**	**1,315,658**

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	427,403	332,094	282,571	328,588	330,090
Supplies	65,102	39,050	36,880	40,050	40,050
Purchased Services	179,976	85,260	83,160	90,785	90,785
Fixed Cost	41,844	83,271	17,457	22,100	22,100
Capital Outlay	88,466	47,190	21,882	80,000	80,000
Gross City Cost	802,790	586,865	441,950	561,523	563,025
Transfer-in from General Fund	416,904	51,004	51,004	73,152	73,100
Revenue	467,412	446,074	465,549	454,421	454,421
Net City Cost	(81,525)	89,787	(74,603)	33,950	35,504
Budgeted Positions	10.56	7.11	7.11	6.85	6.85

SUMMARY OF CHANGES: Overall, the CPR Fund's 2014 projected revenue increased 6% while requested expenditures decreased 10% not including capital requests. The projected fund balance decreased 10%. This is mostly due to capital projects requested for 2014. See individual budget units for more detailed information.

OBJECTIVES: See individual budget units

PERFORMANCE MEASURES

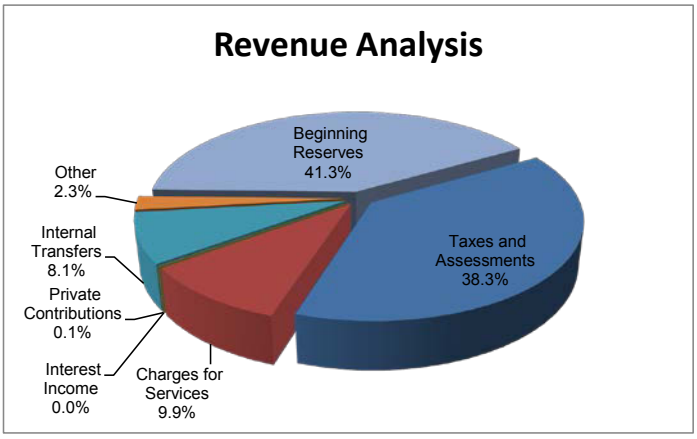
	2012 Actual	2013 Estimated	2014 Projected
Efficiency Measures			
Per Capita Cost (City Support)	$ (11.01)	$ (10.07)	$ 4.79

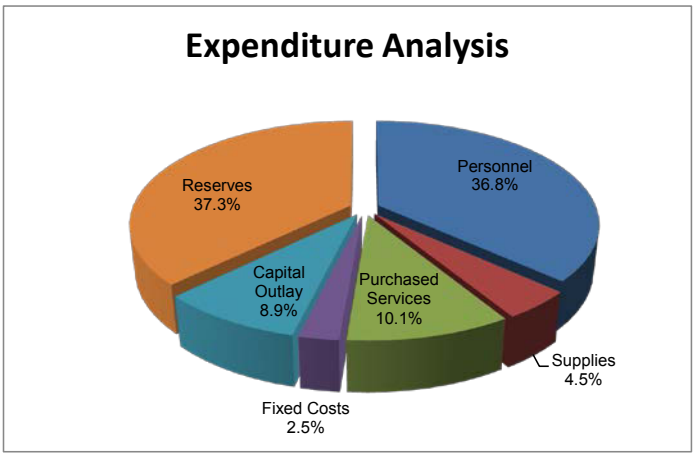
Finance Recommendation: See individual budget units

Council Action: See individual budget units

BUDGET SUMMARY

Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
REVENUES					
Taxes and Assessments	376,229	332,888	334,128	344,396	344,396
Charges for Services	68,485	87,296	100,611	89,000	89,000
Interest Income	252	140	180	175	175
Private Contributions	4,496	14,500	7,037	600	600
Internal Transfers	416,904	51,004	51,004	73,152	73,100
Other	17,950	11,250	23,593	20,250	20,250
Beginning Reserves	214,386	229,246	295,911	370,514	370,514
TOTAL REVENUES	**1,098,701**	**726,324**	**812,464**	**898,087**	**898,035**
BUDGET SUMMARY					
Personnel	427,403	332,094	282,571	328,588	330,090
Supplies	65,102	39,050	36,880	40,050	40,050
Purchased Services	179,976	85,260	83,160	90,785	90,785
Fixed Costs	41,844	83,271	17,457	22,100	22,100
Capital Outlay	88,466	47,190	21,882	80,000	80,000
Reserves	295,911	139,459	370,514	336,564	335,010
Gross City Cost	**1,098,701**	**726,324**	**812,464**	**898,087**	**898,035**





REVENUE DETAIL

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
31120	Sales Tax Revenue	352,854	325,388	325,388	336,896	336,896
31130	Use Tax	23,375	7,500	8,740	7,500	7,500
36010	Enhancement Assessment	12,700	6,000	18,343	15,000	15,000
36040	Facility Rentals	6,914	11,000	8,923	11,000	11,000
36050	Field/Parks Rentals	-	100	-	100	100
36060	Community Center Classes	2,350	3,500	2,745	3,000	3,000
31610	Interest Earned	252	140	180	175	175
39000	Misc Revenue	1,053	5,896	24,000	6,000	6,000
36176	Cultural Programs	51	150	-	150	150
39010	SPVHS Land Payment	5,250	5,250	5,250	5,250	5,250
	Total Community Recreation	**404,798**	**364,924**	**393,569**	**385,071**	**385,071**
36015	Senior Programs Fees	6,169	9,000	6,767	8,000	8,000
	Total Senior Program	**6,169**	**9,000**	**6,767**	**8,000**	**8,000**
36020	Other Recreation Fees	180	150	437	500	500
36030	Concession Revenue	262	500	100	250	250
	Total Youth Program	**442**	**650**	**537**	**750**	**750**
36200	Soccer Fees	8,390	11,000	7,000	8,000	8,000
36205	Baseball Fees	13,366	13,000	17,810	18,000	18,000
36210	Basketball Fees	6,990	5,000	5,000	5,000	5,000
36215	Adult Sports League	1,536	2,600	1,730	2,000	2,000
36230	Youth Sports Camp	-	500	-	-	-
36220	Youth Softball	15,755	20,000	20,000	20,000	20,000
36225	Volleyball Fees	3,835	3,900	6,000	6,000	6,000
36035	Coaches Program	1,634	1,000	99	1,000	1,000
39020	Donations Private	4,174	14,000	6,454	-	-
	Total Athletics	**55,681**	**71,000**	**64,093**	**60,000**	**60,000**
39021	Donations Private - Museum	322	500	583	600	600
	Total Museum	**322**	**500**	**583**	**600**	**600**
	Restricted Reserves					
39390	Tabor Reserve	18,865	25,367	24,084	13,259	13,259
39391	Museum Reserve	70,880	60,010	47,766	48,349	48,349
39399	Unappropriated Reserve	124,641	143,869	224,061	308,907	308,907
	Restricted Reserves	**214,386**	**229,246**	**295,911**	**370,514**	**370,514**
39200	Transfer from General Fund	416,904	51,004	51,004	73,152	73,100
	Total Transfers	**416,904**	**51,004**	**51,004**	**73,152**	**73,100**
	TOTAL	**1,098,701**	**726,324**	**812,464**	**898,087**	**898,035**

REVENUE DETAIL

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
REVENUE SUMMARY						
	Taxes and Assessments	376,229	332,888	334,128	344,396	344,396
	Charges for Services	68,485	87,296	100,611	89,000	89,000
	Interest Income	252	140	180	175	175
	Private Contributions	4,496	14,500	7,037	600	600
	Internal Transfers	416,904	51,004	51,004	73,152	73,100
	Other	17,950	11,250	23,593	20,250	20,250
	Beginning Reserves	214,386	229,246	295,911	370,514	370,514
	TOTAL REVENUES	**1,098,701**	**726,324**	**812,464**	**898,087**	**898,035**

BUDGET DETAIL

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
51100	Salaries & Wages	343,787	257,427	215,422	255,335	254,722
51105	Overtime	9	-	-	100	100
51110	FICA	20,287	15,960	12,590	15,839	15,799
51115	Medicare	4,745	3,734	2,945	3,701	3,693
51255	VALIC Retirement 4.0	10,039	8,415	7,253	8,482	8,461
51240	Vision Insurance	562	489	393	451	463
51220	Health Insurance	30,697	29,004	18,566	25,883	28,061
51230	Dental Insurance	2,571	2,366	1,986	2,387	2,387
51250	Life & AD&D Insurance	510	480	369	483	481
51285	Long Term Disability	859	756	657	763	760
51120	Worker's Comp	12,353	12,683	21,742	14,390	14,390
51210	Unemployment Ins	983	780	648	774	773
	Total Personnel	**427,403**	**332,094**	**282,571**	**328,588**	**330,090**
52010	General Supplies	38,520	18,500	16,768	18,600	18,600
52020	Office Supplies	1,096	1,500	850	1,500	1,500
53310	Uniforms	16,239	14,150	14,000	14,150	14,150
53105	Equipment <$5000	9,247	4,900	5,262	5,800	5,800
	Total Supplies	**65,102**	**39,050**	**36,880**	**40,050**	**40,050**
53060	Services	26,444	8,900	17,960	15,000	15,000
55095	Coaches Program	103	350	350	350	350
53080	Dues & Subscriptions	5,287	4,235	3,918	4,360	4,360
53320	Utilities - Electrical	37,811	26,000	23,562	23,100	23,100
53330	Utilities - Gas	9,564	10,100	7,648	9,100	9,100
53340	Utilities - Water & Sewer	20,237	3,000	1,814	3,000	3,000
53290	Telephone	5,189	2,750	3,529	3,600	3,600
53180	Postage	2,034	2,800	383	1,850	1,850
52080	Fuel & Oil	15,447	1,300	1,391	1,500	1,500
53200	Printing	2,200	2,200	2,200	2,200	2,200
52050	Seed / Sod / Trees	158	-	-	-	-
53240	Repair & Maintenance - Equip	16,931	4,600	3,703	4,800	4,800
53250	Repair & Maintenance - Facility	21,660	3,200	5,163	5,500	5,500
53260	Repairs & Maintenance - Ground	420	900	-	600	600
53270	Repairs & Maintenance - Vehicle	5,152	2,300	900	2,500	2,500
53300	Travel/Meetings	134	900	215	1,100	1,100
53280	Staff Development	642	1,175	633	1,600	1,600
53070	Contracted Instructors	870	1,500	1,596	1,500	1,500
55350	Misc. Expenditures	49	50	122	125	125
55390	Senior Programs	9,643	9,000	8,073	9,000	9,000
	Total Purchased Services	**179,976**	**85,260**	**83,160**	**90,785**	**90,785**
53075	Contracted Officials	13,926	20,000	16,423	20,000	20,000

BUDGET DETAIL

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
55100	Concession Expenses	1,421	1,250	534	1,000	1,000
55260	Insurance - CIRSA Premiums	22	-	-	-	-
55280	Cirsa Ins. Claims	471	500	-	500	500
55406	Programs - Cultural	215	500	500	500	500
55900	Museum Bequest Expenses	23,470	30,000	-	-	-
55420	Storm Drainage (WF Lease)	-	30,921	-	-	-
55300	Leases & Rentals	-	100	-	100	100
55410	Railroad Park Lease	2,319	-	-	-	-
	Total Fixed Charges	**41,844**	**83,271**	**17,457**	**22,100**	**22,100**
55050	Capital Leases	9,396	-	-	-	-
57500	Capital Projects	79,070	47,190	21,882	80,000	80,000
	Total Capital Outlay	**88,466**	**47,190**	**21,882**	**80,000**	**80,000**
	Restricted Reserves					
59090	Tabor Reserve	24,084	17,540	13,259	16,846	16,891
59041	Museum Reserve	47,766	30,510	48,349	48,949	48,949
59040	Fund Balance Reserve	224,061	91,409	308,907	270,769	269,170
	Restricted Reserves	**295,911**	**139,459**	**370,514**	**336,564**	**335,010**
	TOTAL	**1,098,701**	**726,324**	**812,464**	**898,087**	**898,035**

BUDGET SUMMARY

Personnel	427,403	332,094	282,571	328,588	330,090
Supplies	65,102	39,050	36,880	40,050	40,050
Purchased Services	179,976	85,260	83,160	90,785	90,785
Fixed Charges	41,844	83,271	17,457	22,100	22,100
Capital Outlay	88,466	47,190	21,882	80,000	80,000
Reserves	295,911	139,459	370,514	336,564	335,010
Gross City Cost	**1,098,701**	**726,324**	**812,464**	**898,087**	**898,035**

Budget Unit Summary

AGENCY/DEPARTMENT NAME: Community Center Operations

BUDGET TITLE & NUMBER: 30-600

DEPARTMENT DESCRIPTION: To provide recreational activities, programs and classes for all citizens of the City.

Resources	Actual Last Year	Budgeted Current Year	Projected Current Year	Requested Next Year	Final Next Year
Personnel Services	190,342	253,461	212,002	249,774	251,439
Supplies	13,874	11,150	10,143	12,150	12,150
Purchased Services	52,573	51,910	51,832	53,735	53,735
Fixed Cost	1,182	32,271	34	1,100	1,100
Capital Outlay	5,000	35,000	14,692	50,000	50,000
Gross City Cost	262,971	383,792	288,703	366,759	368,424
Transfers from General Fund	416,904	51,004	51,004	73,152	73,100
Revenue	405,240	365,574	394,106	385,821	385,821
Net City Cost	(559,173)	(32,786)	(156,407)	(92,214)	(90,497)
Budgeted Positions	3.75	4.55	4.55	4.29	4.29

SUMMARY OF CHANGES: The following revenue projections/approved expenditures for 2014 changed by more than 10% from last year: Other Recreation Fee Revenue (233%), Concession Revenue (-50%), Classes (-14%), Interest Income (25%), Operating Transfer from the General Fund (43%), Enhancement Assessment (150%), Workers Comp Insurance (13%), Contractual Services (54%), Equipment <$5,000 (25%), Postage (-25%), Repairs & Maintenance-Equipment (25%), Repairs & Maintenance-Facility (67%), Staff Development (100%), Telephone (47%), Travel & Meetings (25%), Utilities-Electrical (-12%), Utilities-Gas (-15%), Concession Expenses (-33%), Miscellaneous Expenditures (50%), and Storm Drain Lease (100%). Capital Projects include $15,000 for a security system, $10,000 for shades, $20,000 for an HVAC Controller, and $5,000 for chairs & tables. Overall, the department's projected revenue increased 10% above last year's and the approved expenditures less capital requests decreased 9%.

OBJECTIVES: The Community Center has two main goals for 2014. The first goal is to enhance the facility and make it more attractive for the community. The second goal is to promote and market the rental capability of the facility.

PERFORMANCE MEASURES

	2012 Actual	2013 Estimated	2014 Projected
FTE's per 1,000/Capita	$ 0.50	$ 0.61	$ 0.57
Community Center Participants	16,576	17,000	17,500
Meeting Room Rental Permits	189	190	200
Craft Room Permits	118	120	120
Kitchen Permits	1	1	1
Senior Lounge Participants	1,300	1,400	1,450
Craft Room Participants	1,087	1,100	1,200
Per Capita Cost (city support)	$ (74.73)	$ (20.90)	$ (12.09)

Finance Recommendation: Approve as requested.

Council Action: To approve the budget as requested with an increase to Health Insurance Expense in the amount of $2,178, an increase to Vision Insurance Expense in the amount of $10, a decrease to the maximum possible raise to be received mid-year after performance appraisals are completed from 4.5% to 4% with all other salary-related personnel expenditures to be adjusted accordingly, and to decrease Transfers In from the General Fund in the amount of $52.

REVENUE DETAIL

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
31120	Sales Tax Revenue	352,854	325,388	325,388	336,896	336,896
31130	Use Tax	23,375	7,500	8,740	7,500	7,500
36010	Enhancement Assessment	12,700	6,000	18,343	15,000	15,000
36040	Facility Rentals	6,914	11,000	8,923	11,000	11,000
36050	Room Rentals	-	100	-	100	100
36060	Community Center Classes	2,350	3,500	2,745	3,000	3,000
31610	Interest Earned	252	140	180	175	175
39000	Misc Revenue	1,053	5,896	24,000	6,000	6,000
39010	SPVHS Land Payment	5,250	5,250	5,250	5,250	5,250
	Total Community Recreation	**404,747**	**364,774**	**393,569**	**384,921**	**384,921**
36176	Cultural Programs	51	150	-	150	150
36020	Other Recreation Fees	180	150	437	500	500
36030	Concession Revenue	262	500	100	250	250
	Total Programs	**493**	**800**	**537**	**900**	**900**
	Restricted Reserves					
39390	Tabor Reserve	18,865	25,367	24,084	13,259	13,259
39399	Unappropriated Reserve	124,641	143,869	224,061	308,907	308,907
	Total Reserves	**143,506**	**169,236**	**248,145**	**322,165**	**322,165**
39200	Transfer from General Fund	416,904	51,004	51,004	73,152	73,100
	Total Transfers	**416,904**	**51,004**	**51,004**	**73,152**	**73,100**
	TOTAL	**965,650**	**585,814**	**693,255**	**781,138**	**781,086**

REVENUE SUMMARY

Taxes and Assessments	376,229	332,888	334,128	344,396	344,396
Charges for Services	9,757	15,400	12,205	15,000	15,000
Interest Income	252	140	180	175	175
Internal Transfers	416,904	51,004	51,004	73,152	73,100
Other	19,003	17,146	47,593	26,250	26,250
Beginning Reserves	143,506	169,236	248,145	322,165	322,165
TOTAL REVENUES	**965,650**	**585,814**	**693,255**	**781,138**	**781,086**

BUDGET DETAIL

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
51100	Salaries & Wages	142,167	186,538	151,764	184,307	183,842
51105	Overtime	9	-	-	100	100
51110	FICA	8,148	11,564	8,714	11,435	11,404
51115	Medicare	1,906	2,706	2,038	2,672	2,665
51255	VALIC Retirement 4.0	5,659	6,988	5,958	7,041	7,023
51240	Vision Insurance	306	407	311	369	379
51220	Health Insurance	17,229	29,004	18,566	25,883	28,061
51230	Dental Insurance	1,370	1,979	1,584	1,985	1,985
51250	Life & AD&D Insurance	308	400	331	401	401
51285	Long Term Disability	492	628	538	633	631
51120	Worker's Comp	12,353	12,683	21,742	14,390	14,390
51210	Unemployment Ins	395	564	456	558	558
	Total Personnel	**190,342**	**253,461**	**212,002**	**249,774**	**251,439**
52010	General Supplies	9,264	6,500	5,174	6,500	6,500
52020	Office Supplies	280	500	207	500	500
53310	Uniforms	190	150	-	150	150
53105	Equipment <$5000	4,140	4,000	4,762	5,000	5,000
	Total Supplies	**13,874**	**11,150**	**10,143**	**12,150**	**12,150**
53060	Services	9,459	6,500	13,545	10,000	10,000
53080	Dues & Subscriptions	290	260	-	260	260
53320	Utilities - Electrical	24,627	25,000	22,481	22,000	22,000
53330	Utilities - Gas	5,137	6,500	4,591	5,500	5,500
53340	Utilities - Water & Sewer	1,281	1,000	987	1,000	1,000
53290	Telephone	2,634	1,500	2,280	2,200	2,200
53180	Postage	1,692	2,000	62	1,500	1,500
53200	Printing	800	800	800	800	800
53240	Repair & Maintenance - Equip	1,600	2,000	2,194	2,500	2,500
53250	Repair & Maintenance - Facility	1,878	1,500	2,163	2,500	2,500
53260	Repair & Maintenance - Grounds	116	400	-	400	400
53270	Repair & Maintenance - Vehicle	2,123	2,000	600	2,000	2,000
53300	Travel/Meetings	18	400	-	500	500
53280	Staff Development	-	500	454	1,000	1,000
53070	Contracted Instructor	870	1,500	1,596	1,500	1,500
55350	Misc Expenditures	49	50	79	75	75
	Total Purchased Services	**52,573**	**51,910**	**51,832**	**53,735**	**53,735**
55100	Concession Expenditures	688	750	34	500	500
55260	Insurance - CIRSA Premiums	22	-	-	-	-
55280	Cirsa Ins. Claims	471	500	-	500	500
55420	Storm Drainage (WF Lease)	-	30,921	-	-	-
55300	Leases & Rentals	-	100	-	100	100
	Total Fixed Costs	**1,182**	**32,271**	**34**	**1,100**	**1,100**

BUDGET DETAIL

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
57500	Capital Projects	-	-	-	-	-
57500	Security System				15,000	15,000
57500	Shades				10,000	10,000
57500	HVAC Controller				20,000	20,000
57500	Infield Additives	-	5,000			
57500	Walkways & Trails	-	15,000			
57500	Passenger Van	5,000	-			
57500	Carpet	-	10,000	9,911		
57500	Chairs & Tables	-	5,000	4,781	5,000	5,000
	Total Capital Outlay	**5,000**	**35,000**	**14,692**	**50,000**	**50,000**
	Restricted Reserves					
59040	Fund Balance Reserve	224,061	91,409	308,907	270,769	269,170
59090	Tabor Reserve	24,084	17,540	13,259	16,846	16,891
	Total Reserves	**248,145**	**108,949**	**322,165**	**287,615**	**286,061**
	TOTAL	**511,116**	**492,741**	**610,868**	**654,374**	**654,485**

BUDGET SUMMARY

Personnel	190,342	253,461	212,002	249,774	251,439
Supplies	13,874	11,150	10,143	12,150	12,150
Purchased Services	52,573	51,910	51,832	53,735	53,735
Fixed Costs	1,182	32,271	34	1,100	1,100
Capital Outlay	5,000	35,000	14,692	50,000	50,000
Reserves	248,145	108,949	322,165	287,615	286,061
Gross City Cost	**511,116**	**492,741**	**610,868**	**654,374**	**654,485**

Budget Unit Summary

AGENCY/DEPARTMENT NAME: Seniors Program

BUDGET TITLE & NUMBER: 30-605

DEPARTMENT DESCRIPTION: To provide recreational activities for the senior citizens of the City.

Resources	Actual Last Year	Budgeted Current Year	Projected Current Year	Requested Next Year	Final Next Year
Personnel Services	41,984	46,986	39,861	47,465	47,354
Supplies	242	700	161	700	700
Purchased Services	14,888	13,325	12,807	15,100	15,100
Fixed Cost	-	-	-	-	-
Gross City Cost	57,115	61,011	52,829	63,265	63,154
Revenue	6,169	9,000	6,767	8,000	8,000
Net City Cost	50,946	52,011	46,062	55,265	55,154
Budgeted Positions	1.2	1.2	1.2	1.2	1.2

SUMMARY OF CHANGES: The 2014 projected revenue/approved expenditures that changed more than 10% from 2013 are as follows: Senior Programs Revenue (-11%), Fuel & Oil (15%), Contractual Services (1400%), Dues & Subscriptions (167%), Postage (-56%), Repairs & Maintenance-Vehicles (67%), Staff Development (33%), Telephone (60%), and Misc. Expenditures. Overall, the department's revenue projection decreased 11% from last year and their requested expenditures increased 4%.

OBJECTIVES: There are two main goals for 2014 for the Seniors Program. The first is to survey local seniors to find out what program activities that they want to have. The second goal is to provide quality seminars and clinics for seniors.

PERFORMANCE MEASURES

	2012 Actual	2013 Estimated	2014 Projected
Per Capita Cost (city support)	$ 6.81	$ 6.16	$ 7.37
Number of participants per year:			
Nutrition Lunch	2,245	2,499	2,210
Museum / Special Events	133	177	250
Games	412	432	450
Coffee	520	445	445
Rockie Games	35	15	20
Special In House Events	924	1,074	1,200
Breakfast / Lunches / Dinners	192	190	190
Silver Sneakers Visits	5,315	11,724	12,000
Pot Lucks	142	78	78
Health Seminars / Clinics	25	151	151
Paint & WC Classes	176	270	270
Casino Trips	164	170	176

Finance Recommendation: Approve as requested.

Council Action: To approve as requested with a change in the maximum possible merit raise to be received mid-year from 4.5% to 4% with all salary-related personnel expenditures to be adjusted accordingly and an increase to Vision Insurance by $2.

REVENUE DETAIL

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
36015	Senior Programs Fees	6,169	9,000	6,767	8,000	8,000
	TOTAL	**6,169**	**9,000**	**6,767**	**8,000**	**8,000**

REVENUE SUMMARY

Charges for Services	6,169	9,000	6,767	8,000	8,000
TOTAL REVENUES	**6,169**	**9,000**	**6,767**	**8,000**	**8,000**

BUDGET DETAIL

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
51100	Salaries & Wages	37,088	41,575	35,172	41,989	41,891
51110	FICA	2,262	2,578	2,145	2,604	2,597
51115	Medicare	529	603	502	608	607
51255	VALIC Retirement	1,362	1,427	1,295	1,441	1,438
51210	Unemployment Insurance	110	126	106	127	126
51230	Dental Insurance Expense	387	387	402	402	402
51240	Vision Insurance Expense	82	82	82	82	84
51250	Life & AD&D Insurance Exp	45	80	38	82	80
51285	LTD Insurance Expense	119	128	119	130	129
	Total Personnel	**41,984**	**46,986**	**39,861**	**47,465**	**47,354**
52010	General Supplies	157	300	133	300	300
52020	Office Supplies	85	100	28	100	100
53105	Equipment <$5000	-	300	-	300	300
	Total Supplies	**242**	**700**	**161**	**700**	**700**
52080	Fuel & Oil	1,554	1,300	1,391	1,500	1,500
53060	Services	2,095	100	1,409	1,500	1,500
53080	Dues & Subscriptions	-	75	75	200	200
53180	Postage	342	800	274	350	350
53200	Printing	900	900	900	900	900
53270	Repairs & Maint - Vehicle	39	300	300	500	500
53290	Telephone	316	250	313	400	400
53300	Travel/Meetings	-	300	-	300	300
53280	Staff Development	-	300	29	400	400
55350	Misc Expenditures	-	-	43	50	50
55390	Senior Programs	9,643	9,000	8,073	9,000	9,000
	Total Purchased Services	**14,888**	**13,325**	**12,807**	**15,100**	**15,100**
	TOTAL	**57,115**	**61,011**	**52,829**	**63,265**	**63,154**

BUDGET SUMMARY

Personnel	41,984	46,986	39,861	47,465	47,354
Supplies	242	700	161	700	700
Purchased Services	14,888	13,325	12,807	15,100	15,100
Gross City Cost	**57,115**	**61,011**	**52,829**	**63,265**	**63,154**

Budget Unit Summary

AGENCY/DEPARTMENT NAME: Athletics

BUDGET TITLE & NUMBER: 30-620

DEPARTMENT DESCRIPTION: The Athletics Department offers cost effective, quality recreation to the community.

Resources	Actual Last Year	Budgeted Current Year	Projected Current Year	Requested Next Year	Final Next Year
Personnel Services	7,759	8,443	14,860	8,097	8,097
Supplies	25,078	24,100	24,077	24,100	24,100
Purchased Services	6,750	5,825	5,287	5,650	5,650
Fixed Cost	14,659	20,500	16,923	20,500	20,500
Gross City Cost	54,247	58,868	61,147	58,347	58,347
Revenue	55,681	71,000	64,093	60,000	60,000
Net City Cost	(1,434)	(12,132)	(2,946)	(1,653)	(1,653)
Budgeted Positions	0.36	0.36	0.36	0.36	0.36

SUMMARY OF CHANGES: The following projected revenue/approved expenditures have changed more than 10% from 2014 to 2013: Soccer Fee Revenue (-27%), Baseball Fees (38%), Youth Softball (-23%), Volleyball Fees (54%), Youth Sports Camp Revenue (-100%), Donations-Private (-100%), Repairs & Maintenance-Equipment (-20%), Staff Development (-100%), and Travel & Meetings (100%). Overall, the department's projected revenue decreased 15% from last year. The approved expenditures decreased 1%.

OBJECTIVES: There are two main goals for 2014 for the Athletics Department. The first goal is to continue to increase the adult participation levels and the second goal is to continue to increase sponsorship levels for the youth sports leagues.

PERFORMANCE MEASURES

	2012 Actual	2013 Estimated	2014 Projected
Efficiency Measures			
FTE's per 1,000/Capita	0.05	0.05	0.05
Per Capita Cost (city support)	$ (0.19)	$ (0.39)	$ (0.22)
Sports Teams:			
Baseball	23	26	26
Fall Soccer	8	8	8
Spring Soccer	16	19	19
Volleyball	9	10	11
Basketball	12	18	20
Men's Basketball	17	14	16
Adult Volleyball	0	0	0
Flag Football	0	0	0
Adult Softball	22	30	26
Sports Registrants:			
Baseball	240	250	275
Fall Soccer	50	50	75
Spring Soccer	180	195	220
Volleyball	80	90	100
Basketball	140	150	170
Men's Basketball	204	168	192
Adult Volleyball	0	0	0
Flag Football	0	0	0
Adult Softball	330	450	390

Finance Recommendation: Approve as requested.

Council Action: Approved as requested.

REVENUE DETAIL

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
36200	Soccer Fees	8,390	11,000	7,000	8,000	8,000
36205	Baseball Fees	13,366	13,000	17,810	18,000	18,000
36210	Basketball Fees	6,990	5,000	5,000	5,000	5,000
36215	Youth Softball	1,536	2,600	1,730	2,000	2,000
36220	Adult Sports League	15,755	20,000	20,000	20,000	20,000
36230	Youth Sports Camps Revenue	-	500	-	-	-
36225	Volleyball Fees	3,835	3,900	6,000	6,000	6,000
36035	Coaches Program	1,634	1,000	99	1,000	1,000
39020	Donations Private	4,174	14,000	6,454	-	-
	TOTAL	**55,681**	**71,000**	**64,093**	**60,000**	**60,000**

REVENUE SUMMARY

Charges for Services	51,506	57,000	57,639	60,000	60,000
Private Contributions	4,174	14,000	6,454	-	-
TOTAL REVENUES	**55,681**	**71,000**	**64,093**	**60,000**	**60,000**

BUDGET DETAIL

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
51100	Salaries & Wages	7,188	7,820	13,764	7,500	7,500
51110	FICA	446	485	854	465	465
51115	Medicare	104	113	200	109	109
51210	Unemployment Insurance	22	25	42	23	23
	Total Personnel	**7,759**	**8,443**	**14,860**	**8,097**	**8,097**
52010	General Supplies	10,993	10,000	10,000	10,000	10,000
52020	Office Supplies	118	100	77	100	100
53310	Uniforms	13,967	14,000	14,000	14,000	14,000
	Total Supplies	**25,078**	**24,100**	**24,077**	**24,100**	**24,100**
53080	Dues & Subscriptions	4,959	3,800	3,800	3,800	3,800
53200	Printing	500	500	500	500	500
53240	Repairs & Maintenance - Equip	1,000	1,000	437	800	800
53280	Staff Development	72	75	-	-	-
53300	Travel & Meetings	116	100	200	200	200
55095	Coaches Program	103	350	350	350	350
	Total Purchased Services	**6,750**	**5,825**	**5,287**	**5,650**	**5,650**
53075	Contracted Officials	13,926	20,000	16,423	20,000	20,000
55100	Concession Expenses	733	500	500	500	500
	Total Fixed Costs	**14,659**	**20,500**	**16,923**	**20,500**	**20,500**
	TOTAL	**54,247**	**58,868**	**61,147**	**58,347**	**58,347**

BUDGET SUMMARY

Personnel	7,759	8,443	14,860	8,097	8,097
Supplies	25,078	24,100	24,077	24,100	24,100
Purchased Services	6,750	5,825	5,287	5,650	5,650
Fixed Costs	14,659	20,500	16,923	20,500	20,500
Gross City Cost	**54,247**	**58,868**	**61,147**	**58,347**	**58,347**

Budget Unit Summary

AGENCY/DEPARTMENT NAME: Parks

BUDGET TITLE & NUMBER: 30-630

DEPARTMENT DESCRIPTION: The Parks Department under the Culture, Parks & Recreation Fund was moved to the General Fund and renamed Buildings & Grounds beginning with 2013.

Resources	Actual Last Year	Budgeted Current Year	Projected Current Year	Requested Next Year	Final Next Year
Personnel Services	170,176	-	-	-	-
Supplies	22,995	-	-	-	-
Purchased Services	88,812	-	-	-	-
Fixed Cost	2,319	-	-	-	-
Capital Outlay	83,466	-	-	-	-
Gross City Cost	367,768	-	-	-	-
Revenue	-	-	-	-	-
Net City Cost	367,768	-	-	-	-
Budgeted Positions	4.5	0	0	0	0

SUMMARY OF CHANGES: There are no changes from 2013 to 2014.

OBJECTIVES: The Parks Department under the Culture, Parks & Recreation Fund was moved to the General Fund and renamed Buildings & Grounds beginning with year 2013.

PERFORMANCE MEASURES

	2012 Actual	2013 Estimated	2014 Projected
Efficiency Measures:			
Per Capita Cost (City Support)	$ 49.15		

Finance Recommendation: See Buildings & Grounds Department under the General Fund.

Council Action: See Buildings & Grounds Department under the General Fund.

BUDGET DETAIL

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
51100	Salaries & Wages	141,458	-	-	-	-
51110	FICA	8,453	-	-	-	-
51115	Medicare	1,977	-	-	-	-
51255	VALIC Retirement	3,018	-	-	-	-
51210	Unemployment Insurance	409	-	-	-	-
51220	Health Insurance Expense	13,468	-	-	-	-
51230	Dental Insurance Expense	813	-	-	-	-
51240	Vision Insurance Expense	173	-	-	-	-
51250	Life & AD&D Insurance Expense	157	-	-	-	-
51285	LTD Insurance Expense	249	-	-	-	-
	Total Personnel	**170,176**	**-**	**-**	**-**	**-**
52010	General Supplies	16,693	-	-	-	-
52020	Office Supplies	63	-	-	-	-
53310	Uniforms	2,081	-	-	-	-
53105	Equipment <$5000	4,158	-	-	-	-
	Total Supplies	**22,995**	**-**	**-**	**-**	**-**
53060	Services	10,182	-	-	-	-
53080	Dues & Subscriptions	8	-	-	-	-
53320	Utilities - Electrical	11,689	-	-	-	-
53340	Utilities - Water	16,376	-	-	-	-
53330	Utilities - Gas	1,784	-	-	-	-
53290	Telephone Exp.	958	-	-	-	-
52080	Fuel & Oil	13,894	-	-	-	-
52050	Seed / Sod / Trees	158	-	-	-	-
53240	Repairs & Maintenance - Equipment	13,283	-	-	-	-
53250	Repairs & Maintenance - Facilities	16,921	-	-	-	-
53270	Repairs & Maintenance - Vehicle	2,990	-	-	-	-
53280	Staff Development	570	-	-	-	-
	Total Purchased Services	**88,812**	**-**	**-**	**-**	**-**
55410	R.R. Park Lease	2,319	-	-	-	-
	Total Fixed Costs	**2,319**	**-**	**-**	**-**	**-**
55050	Capital Leases (Mower)	9,396	-	-	-	-
57500	Capital Projects	-	-	-	-	-
57500	Koshio Improvments	31,284				
57500	Playground	42,786				
	Total Capital Outlay	**83,466**	**-**	**-**	**-**	**-**
	TOTAL	**367,768**	**-**	**-**	**-**	**-**

BUDGET SUMMARY

Personnel	170,176	-	-	-	-
Supplies	22,995	-	-	-	-
Purchased Services	88,812	-	-	-	-
Fixed Costs	2,319	-	-	-	-
Capital Outlay	83,466	-	-	-	-
Gross City Cost	**367,768**	**-**	**-**	**-**	**-**

Budget Unit Summary

AGENCY/DEPARTMENT NAME: Culture/Museum

BUDGET TITLE & NUMBER: 30-640

DEPARTMENT DESCRIPTION: The Museum develops displays and activities for the general public and oversees the day-to-day operation of the facility. Special displays are offered on different subjects throughout the year.

Resources	Actual Last Year	Budgeted Current Year	Projected Current Year	Requested Next Year	Final Next Year
Personnel Services	17,141	23,204	15,848	23,252	23,200
Supplies	2,912	3,100	2,499	3,100	3,100
Purchased Services	16,951	14,200	13,234	16,300	16,300
Fixed Costs	23,685	30,500	500	500	500
Capital Outlay	-	12,190	7,190	30,000	30,000
Gross City Cost	60,689	83,194	39,271	73,152	73,100
Revenue	322	500	583	600	600
Net City Cost	60,367	82,694	38,688	72,552	72,500
Budgeted Positions	0.75	1	1	1	1

SUMMARY OF CHANGES: The following 2014 revenue projections/approved expenditures changed more than 10% from 2013: Donations (20%), Contractual Services (52%), Equipment < $5,000 (-17%), Repairs & Maintenance-Facility (76%), Repairs & Maintenance-Grounds (-60%), Staff Development (-33%), and Bequest Expenses (-100%). Capital requests include $10,000 for shades, $10,000 for floor repairs & refinishing, and $10,000 for interior plaster repair & painting. Overall, the museum's revenue projections increased 20% while requested expenditures decreased 39% from 2013 not including capital requests.

OBJECTIVES: The two main goals for 2014 for the Museum are to provide historical and educational programs for all ages and to increase the number of visitors to the museum.

PERFORMANCE MEASURES

	2012 Actual	2013 Estimated	2014 Projected
Efficiency Measures/Patron Attendance	1,400	1,600	2,000
Cost Per Patron	$ 43.35	$ 24.54	$ 36.55
Per Capita Cost (City Support)	$ 8.07	$ 5.17	$ 9.69
Special Displays	9	8	10

Finance Recommendation: Approve as requested.

Council Action: To approve as requested with a change to the maximum possible merit raise from 4.5% to 4% with all salary-related personnel expenditures to be adjusted accordingly.

REVENUE DETAIL

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
39021	Donations Private - Museum	322	500	583	600	600
	Total Donations	**322**	**500**	**583**	**600**	**600**
	Restricted Reserves					
39391	Museum Reserve	70,880	60,010	47,766	48,349	48,349
	Total Reserves	**70,880**	**60,010**	**47,766**	**48,349**	**48,349**
	TOTAL	**71,202**	**60,510**	**48,349**	**48,949**	**48,949**

REVENUE SUMMARY

Private Contributions	322	500	583	600	600
Beginning Reserves	70,880	60,010	47,766	48,349	48,349
TOTAL REVENUES	**71,202**	**60,510**	**48,349**	**48,949**	**48,949**

BUDGET DETAIL

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
51100	Salaries & Wages	15,885	21,494	14,722	21,539	21,489
51110	FICA	979	1,333	877	1,335	1,333
51115	Medicare	229	312	205	312	312
51210	Unemployment Insurance	48	65	44	66	66
	Total Personnel	**17,141**	**23,204**	**15,848**	**23,252**	**23,200**
52010	General Supplies	1,413	1,700	1,461	1,800	1,800
52020	Office Supplies	551	800	538	800	800
53105	Equipment <$5000	949	600	500	500	500
	Total Supplies	**2,912**	**3,100**	**2,499**	**3,100**	**3,100**
53060	Services	4,708	2,300	3,006	3,500	3,500
53080	Dues & Subscriptions	30	100	43	100	100
53320	Utilities - Electrical	1,495	1,000	1,081	1,100	1,100
53330	Utilities - Gas	2,644	3,600	3,057	3,600	3,600
53340	Utilities - Water & Sewer	2,580	2,000	827	2,000	2,000
53290	Telephone Exp.	1,282	1,000	936	1,000	1,000
53180	Postage	-	-	47	-	-
53240	Repairs & Maintenance - Equip	1,048	1,600	1,072	1,500	1,500
53250	Repairs & Maintenance - Facility	2,861	1,700	3,000	3,000	3,000
53260	Repairs & Maintenance - Ground	304	500	-	200	200
53300	Travel & Meetings	-	100	15	100	100
53280	Staff Development	-	300	150	200	200
	Total Purchased Services	**16,951**	**14,200**	**13,234**	**16,300**	**16,300**
55900	Museum Bequest Expenses	23,470	30,000	-	-	-
55406	Programs - Cultural	215	500	500	500	500
	Total Fixed Costs	**23,685**	**30,500**	**500**	**500**	**500**
57500	Capital Projects	-	-	-	-	-
57500	Repointing	-	10,000	5,000	-	-
57500	Lighting Upgrade		2,190	2,190		
57500	Shades				10,000	10,000
57500	Floor Repair & Refinish				10,000	10,000
57500	Painting & Plaster Repair				10,000	10,000
	Total Capital Outlay	**-**	**12,190**	**7,190**	**30,000**	**30,000**
	Restricted Reserves					
59041	Museum Reserve	47,766	30,510	48,349	48,949	48,949
	Total Reserves	**47,766**	**30,510**	**48,349**	**48,949**	**48,949**
	TOTAL	**108,455**	**113,704**	**87,620**	**122,101**	**122,049**

BUDGET SUMMARY

Personnel	17,141	23,204	15,848	23,252	23,200
Supplies	2,912	3,100	2,499	3,100	3,100
Purchased Services	16,951	14,200	13,234	16,300	16,300
Fixed Costs	23,685	30,500	500	500	500
Capital Outlay	-	12,190	7,190	30,000	30,000
Reserves	47,766	30,510	48,349	48,949	48,949
Gross City Cost	**108,455**	**113,704**	**87,620**	**122,101**	**122,049**

Budget Unit Summary

AGENCY/DEPARTMENT NAME: Conservation Trust Fund

BUDGET TITLE & NUMBER: 35-650

DEPARTMENT DESCRIPTION: Tracking of Lottery Proceeds and related expenditures.

Resources	Actual Last Year	Budgeted Current Year	Projected Current Year	Requested Next Year	Final Next Year
Supplies	7,200	-	-	-	-
Purchased Services	-	-	-	20,000	-
Capital Outlay	17,095	110,000	80,000	173,000	145,000
Gross City Cost	24,295	110,000	80,000	193,000	145,000
Revenue	74,267	65,150	67,621	65,100	65,100
Net City Cost	(49,972)	44,850	12,379	127,900	79,900
Budgeted Positions	0	0	0	0	0

SUMMARY OF CHANGES: The 2014 revenue projections/approved expenditures that changed by more than 10% from last year's budget are: Interest Earned (-33%). Capital requests include $100,000 for a Pearson Park parking lot, $35,000 for restrooms at Koshio Park, and $10,000 for a path at Northrup Park. Overall, the Conservation Trust Fund projected revenue has remained the same and expenditures have increased 32% over 2013. The projected fund balance decreased 41% from 2014 to 2013. This is mainly due to capital projects planned for 2014.

OBJECTIVES: The goal for the Conservation Trust Fund for 2014 is to enhance parks, trails, and recreational facilities within Fort Lupton which adds to the quality of life for all residents.

PERFORMANCE MEASURES

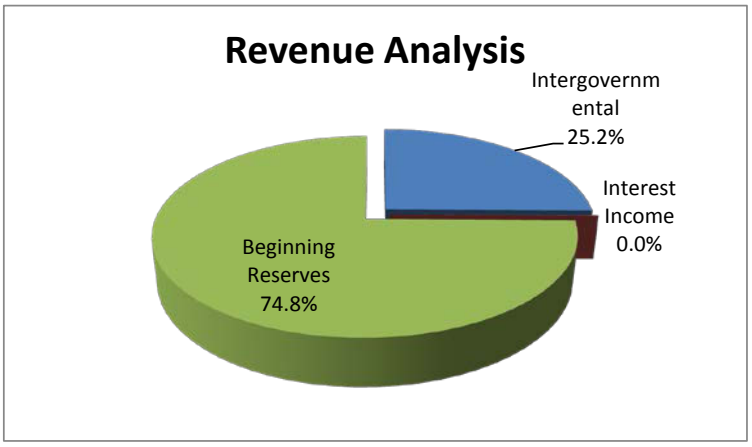
	2012 Actual	2013 Estimated	2014 Projected
Efficiency Measures			
Per Capita Cost (City Support)	$ (6.68)	$ 1.65	$ 10.68
Capital Expenditures	$ 17,095	$ 80,000	$ 145,000

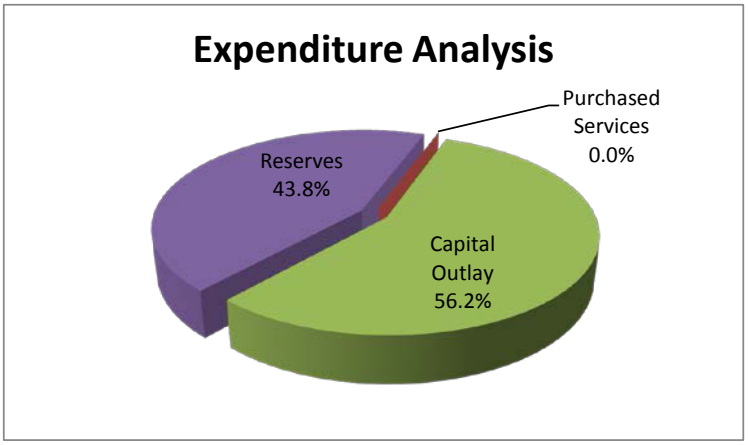
Finance Recommendation: Approve as requested.

Council Action: To approve as requested with a decrease to Plans & Studies in the amount of $20,000, an increase to Capital Projects in the amount of $5,000 for restrooms at Koshio, and a decrease to Capital Projects in the amount of $33,000 for the path at Northrup.

BUDGET SUMMARY

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
REVENUE						
	Intergovernmental	74,150	65,000	67,519	65,000	65,000
	Interest Income	117	150	102	100	100
	Beginning Reserves	155,528	190,928	205,500	193,121	193,121
	TOTAL REVENUES	**229,795**	**256,078**	**273,121**	**258,221**	**258,221**
BUDGET SUMMARY						
	Supplies	7,200	-	-	-	-
	Purchased Services	-	-	-	20,000	-
	Capital Outlay	17,095	110,000	80,000	173,000	145,000
	Reserves	205,500	146,078	193,121	65,221	113,221
	Gross City Cost	**229,795**	**256,078**	**273,121**	**258,221**	**258,221**





BUDGET DETAIL

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
31180	CTF - Lottery Funds	74,150	65,000	67,519	65,000	65,000
	Total Lottery	**74,150**	**65,000**	**67,519**	**65,000**	**65,000**
31610	Interest Earned	117	150	102	100	100
	Total Misc Revenue	**117**	**150**	**102**	**100**	**100**
	Restricted Reserves					
39399	Fund Balance Reserves	155,528	190,928	205,500	193,121	193,121
	Total Reserves	**155,528**	**190,928**	**205,500**	**193,121**	**193,121**
	Total	**229,795**	**256,078**	**273,121**	**258,221**	**258,221**

REVENUE SUMMARY

Intergovernmental	74,150	65,000	67,519	65,000	65,000
Interest Income	117	150	102	100	100
Beginning Reserves	155,528	190,928	205,500	193,121	193,121
TOTAL REVENUES	**229,795**	**256,078**	**273,121**	**258,221**	**258,221**

BUDGET DETAIL

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
53105	Equipment <$5000	7,200	-	-	-	-
	Total Supplies	**7,200**	**-**	**-**	**-**	**-**
53160	Plans & Studies	-	-	-	20,000	-
	Total Purchased Services	**-**	**-**	**-**	**20,000**	**-**
57500	CAPITAL PROJECTS	-	-	-	-	-
57500	Shelters	17,095	40,000	40,000		
57500	Playground at Northrup			40,000		
57500	Sculpture Work & Benches		15,000			
57500	Parking Lot at Pearson		15,000		100,000	100,000
57500	Restrooms at Koshio				30,000	35,000
57500	Path at Northrup				43,000	10,000
57500	Playground at Railroad N		40,000			
	Total Capital Outlay	**17,095**	**110,000**	**80,000**	**173,000**	**145,000**
	Restricted Reserves					
59040	Fund Balance Reserves	205,500	146,078	193,121	65,221	113,221
	Total Reserves	**205,500**	**146,078**	**193,121**	**65,221**	**113,221**
	Gross City Cost	**229,795**	**256,078**	**273,121**	**258,221**	**258,221**

BUDGET SUMMARY

Personnel					
Supplies	7,200	-	-	-	-
Purchased Services	-	-	-	20,000	-
Capital Outlay	17,095	110,000	80,000	173,000	145,000
Reserves	205,500	146,078	193,121	65,221	113,221
Gross City Cost	**229,795**	**256,078**	**273,121**	**258,221**	**258,221**

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	170,580	155,000	82,090	140,000	140,000
Fixed Cost	72,296	70,000	45,278	78,000	78,000
Capital Outlay	75,000	401,838	75,000	292,542	417,542
Gross City Cost	317,876	626,838	202,368	510,542	635,542
Revenue	795,119	666,477	669,178	689,793	689,793
Transfers-to Utility Fund	(404,342)	(342,340)	(342,340)	(426,709)	(427,209)
Net City Cost	(72,902)	302,701	(124,470)	247,458	372,958
Budgeted Positions	0	0	0	0	0

SUMMARY OF CHANGES: The following 2014 revenue projections/approved expenditures have changed by more than 10% from the 2013 budget: Interest Earned (43%), Legal Fees (33%), Professional Services (-47%), CBT Water Carryover Fees (90%), Water Use Augmentation (-50%), and Transfers Out to Utility Fund (25%). Capital expenditure requests are $150,000 for raw water storage and $192,542 for Windy Gap. Overall the 2014 projected revenue increased by 3% from the 2013 budget and expenditures are also up 12% not including capital requests. The fund balance decreased 37% from 2013. This is due to capital expenditures planned in 2014.

OBJECTIVES: To continue working with NISP.

PERFORMANCE MEASURES

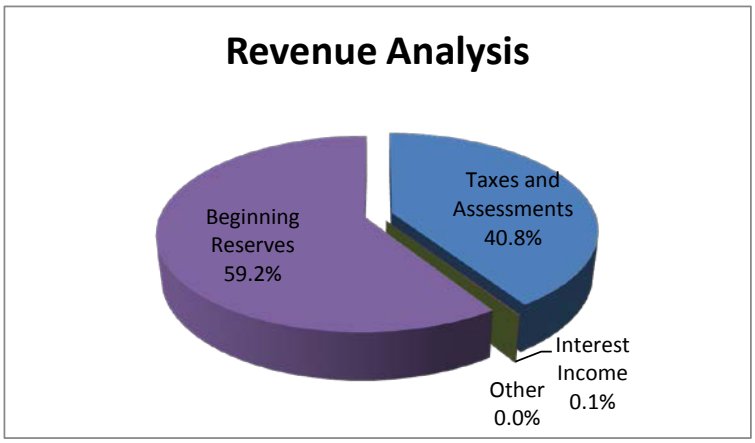
	2012 Actual	2013 Estimated	2014 Projected
Efficiency Measures			
Per Capita Cost (City Support)	$ (9.74)	$ (16.63)	49.84

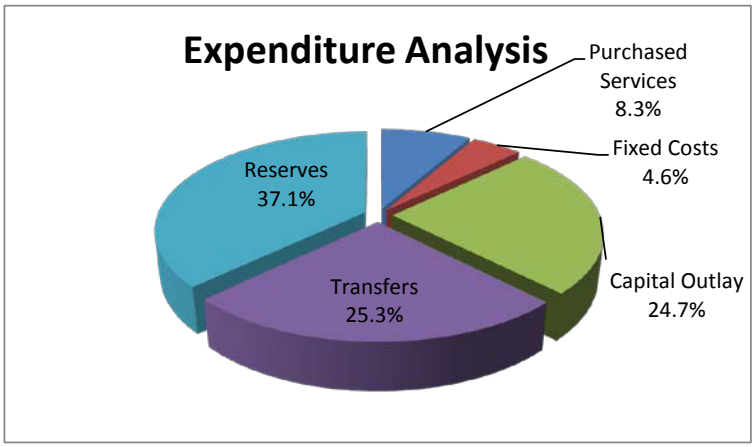
Finance Recommendation: Approve as requested.

Council Action: To approve as requested with the addition of $125,000 to Capital Projects for raw water storage and with the addition of $500 to the Transfer Out to the Utility Fund.

BUDGET SUMMARY

	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
REVENUES					
Taxes and Assessments	752,566	665,777	668,257	688,793	688,793
Interest Income	1,161	700	921	1,000	1,000
Other	41,392	-	-	-	-
Beginning Reserves	802,357	746,161	875,259	999,729	999,729
TOTAL REVENUES	**1,597,476**	**1,412,638**	**1,544,437**	**1,689,522**	**1,689,522**
BUDGET SUMMARY					
Purchased Services	170,580	155,000	82,090	140,000	140,000
Fixed Costs	72,296	70,000	45,278	78,000	78,000
Capital Outlay	75,000	401,838	75,000	292,542	417,542
Transfers	404,342	342,340	342,340	426,709	427,209
Reserves	875,259	443,460	999,729	752,271	626,771
Gross City Cost	**1,597,476**	**1,412,638**	**1,544,437**	**1,689,522**	**1,689,522**





REVENUE DETAIL

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
31120	Sales Tax Revenue	705,707	650,777	650,777	673,793	673,793
31130	Use Taxes	46,859	15,000	17,480	15,000	15,000
35265	Lease on CBT Water	41,392	-	-	-	-
31610	Interest Earned	1,161	700	921	1,000	1,000
	Restricted Reserves					
39390	Tabor Reserve	21,863	23,375	9,536	16,341	16,341
39305	Raw Water Storage Reserve	125,000	150,000	125,000	150,000	150,000
39399	Unappropriated Reserves	655,494	572,786	740,723	833,388	833,388
	TOTAL	**1,597,476**	**1,412,638**	**1,544,437**	**1,689,522**	**1,689,522**
REVENUE SUMMARY						
	Taxes and Assessments	752,566	665,777	668,257	688,793	688,793
	Interest Income	1,161	700	921	1,000	1,000
	Other	41,392	-	-	-	-
	Beginning Reserves	802,357	746,161	875,259	999,729	999,729
	TOTAL REVENUES	**1,597,476**	**1,412,638**	**1,544,437**	**1,689,522**	**1,689,522**

BUDGET DETAIL

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
53120	Legal Fees	79,413	60,000	45,370	80,000	80,000
53160	Plans & Studies	-	20,000	-	20,000	20,000
53210	Professional Services	91,167	75,000	36,720	40,000	40,000
	Total Purchased Services	**170,580**	**155,000**	**82,090**	**140,000**	**140,000**
55070	CBT Carryover	36,191	20,000	38,000	38,000	38,000
55307	Leases & Rentals Water Storage	30,000	30,000	-	30,000	30,000
55480	Water Use Augmentation	6,105	20,000	7,278	10,000	10,000
	Total Fixed Costs	**72,296**	**70,000**	**45,278**	**78,000**	**78,000**
55360	NISP	75,000	75,000	75,000	75,000	75,000
57500	Capital Projects	-	-	-	-	-
57500	Raw Water Storage		25,000		25,000	150,000
57500	Windy Gap		121,838		192,542	192,542
57500	Purchase Water Shares		180,000			
	Total Capital Outlay	**75,000**	**401,838**	**75,000**	**292,542**	**417,542**
	Restricted Reserves					
59040	To Fund Balance Reserve	740,723	264,385	833,388	549,153	294,888
59090	Tabor Reserve	9,536	29,075	16,341	28,118	31,883
	Assigned Reserves					
59160	Raw Water Storage Reserve	125,000	150,000	150,000	175,000	300,000
	Total Reserves	**875,259**	**443,460**	**999,729**	**752,271**	**626,771**
59200	To Water Fund	404,342	342,340	342,340	426,709	427,209
	TOTAL	**1,597,476**	**1,412,638**	**1,544,437**	**1,689,522**	**1,689,522**

BUDGET SUMMARY

Purchased Services	170,580	155,000	82,090	140,000	140,000
Fixed Costs	72,296	70,000	45,278	78,000	78,000
Capital Outlay	75,000	401,838	75,000	292,542	417,542
Transfers	404,342	342,340	342,340	426,709	427,209
Reserves	875,259	443,460	999,729	752,271	626,771
Gross City Cost	**1,597,476**	**1,412,638**	**1,544,437**	**1,689,522**	**1,689,522**

Budget Unit Summary

AGENCY/DEPARTMENT NAME: Cemetery Fund

BUDGET TITLE & NUMBER: 80-670

DEPARTMENT DESCRIPTION: The Cemetery Department maintains the City's cemetery as well as manages future development to assure available service in the future.

Resources	Actual Last Year	Budgeted Current Year	Projected Current Year	Requested Next Year	Final Next Year
Personnel Services	36,304	45,697	43,682	45,763	45,900
Supplies	2,159	5,350	3,497	4,950	4,950
Purchased Services	16,514	28,800	24,071	32,550	32,550
Capital Outlay	-	10,000	-	40,000	49,000
Gross City Cost	54,977	89,847	71,250	123,263	132,400
Transfer In from Memorial Fund	-	-	-	-	-
Revenue	62,764	53,250	62,039	73,900	73,900
Net City Cost	(7,787)	36,597	9,211	49,363	58,500
Budgeted Positions	1	1	1	1	1

SUMMARY OF CHANGES: The 2014 projected revenue/approved expenditures that have changed more than 10% are: Sale of Cemetery Plots (38%), Perpetual Care Revenue (64%), Grave Openings/Closings (43%), Cemetery Misc Fees (-57%), Open/Close Columbarium (67%), Engraving Columbarium (67%), Cemetery Foundation Order & Permit (76%), Interest Earned (-33%), Workers Compensation Insurance (13%), Seed/Sod/Trees (-33%), Contractual Services (20%), Repairs & Maintenance-Equipment (50%), Repairs & Maintenance-Facility (50%), Repurchase Cemetery Plots (233%), Staff Development, Travel & Meetings, and Uniforms. Capital requests include $10,000 to replace equipment, $10,000 to redo the entrances, $10,000 to trim trees, $9,000 for an additional lowering device, and $10,000 for an additional storage shed. Overall, the projected revenues have increased 39% while expenditures have increased 4% from the 2013 budget not including capital requests. The projected fund balance at the end of 2014 has decreased 56%. This is due to several capital expenditure requests for 2014.

OBJECTIVES: The goal of the Cemetery Department is to improve the entrances and grounds to create peace and serenity for grieving families.

PERFORMANCE MEASURES

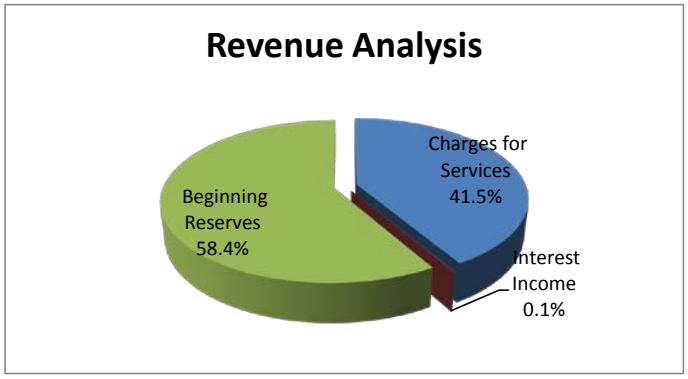
	2012 Actual	2013 Estimated	2014 Projected
Efficiency Measures			
Total Grave Sites Maintained	5,545	5,545	5,545
Total Spaces Available	700	673	646
Actual Burials	30	30	27
Cost per Grave Site	$ 10	$ 13	$ 24
Per Capita Cost (city support)	($1.04)	$1.23	$7.82

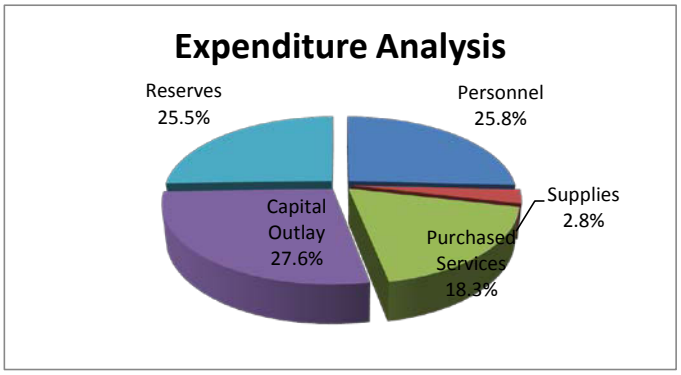
Finance Recommendation: Approve as requested.

Council Action: To approve as requested with the addition of $9,000 to Capital Projects for an additional lowering device, with an additional $188 to Health Insurance Expense, with the addition of $1 to Vision Insurance Expense, and with a change to the maximum allowable merit raise from 4.5% to 4%.

BUDGET SUMMARY

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
REVENUES						
	Charges for Services	62,550	53,100	61,900	73,800	73,800
	Interest Income	214	150	139	100	100
	Beginning Reserves	105,200	90,346	112,987	103,776	103,776
	TOTAL REVENUES	**167,964**	**143,596**	**175,026**	**177,676**	**177,676**
BUDGET SUMMARY						
	Personnel	36,304	45,697	43,682	45,763	45,900
	Supplies	2,159	5,350	3,497	4,950	4,950
	Purchased Services	16,514	28,800	24,071	32,550	32,550
	Capital Outlay	-	10,000	-	40,000	49,000
	Reserves	112,987	53,749	103,776	54,413	45,276
	Gross City Cost	**167,964**	**143,596**	**175,026**	**177,676**	**177,676**





REVENUE DETAIL

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
36800	Columbarium Sales	2,100	1,950	650	1,950	1,950
36810	Sale Of Cemetery Plots	21,575	17,600	20,800	24,300	24,300
36820	Perpetual Care Revenue	10,200	6,600	9,900	10,800	10,800
36830	Col Prep Care	600	450	150	450	450
36840	Grave Openings/Closings	22,825	21,600	25,500	30,800	30,800
36850	Cemetery Miscellaneous Revenue	1,600	2,300	-	1,000	1,000
36860	Open/Close Columbarium	1,350	450	1,550	750	750
36870	Engraving Columbarium	-	450	150	750	750
36880	Foundation Order & Permit	2,300	1,700	3,200	3,000	3,000
31610	Interest Earned-Perp. Care Inv	214	150	139	100	100
	Restricted Reserves					
39390	Tabor Reserve	1,477	2,337	234	2,138	2,138
39380	Perpetual Care Reserve	103,723	88,009	112,753	101,638	101,638
39399	Unappropriated Reserves	-	-	-	-	-
	TOTAL	**167,964**	**143,596**	**175,026**	**177,676**	**177,676**

REVENUE SUMMARY

Charges for Services	62,550	53,100	61,900	73,800	73,800
Interest Income	214	150	139	100	100
Beginning Reserves	105,200	90,346	112,987	103,776	103,776
TOTAL REVENUES	**167,964**	**143,596**	**175,026**	**177,676**	**177,676**

BUDGET DETAIL

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
51100	Salaries& Wages	26,921	35,185	31,122	34,968	34,921
51105	Overtime	881	1,000	1,666	1,000	1,000
51110	FICA	1,693	2,243	2,002	2,230	2,227
51115	Medicare	396	525	468	521	521
51255	VALIC Retirement 4.0	748	779	754	797	795
51120	Workers Compensation Insurance	2,471	2,537	4,348	2,878	2,878
51240	Vision Insurance	56	56	55	56	57
51220	Health Insurance	2,763	2,960	2,870	2,892	3,080
51230	Dental Insurance	193	193	199	201	201
51250	Life & AD&D Insurance	39	42	39	42	42
51285	Long Term Disability	61	66	61	68	68
51210	Unemployment Insurance	82	111	98	110	110
	Total Personnel	**36,304**	**45,697**	**43,682**	**45,763**	**45,900**
52010	General Supplies	889	1,200	919	1,200	1,200
52020	Office Supplies	36	50	-	50	50
52080	Fuel & Oil	687	1,400	1,536	1,500	1,500
52050	Tree Program	360	1,500	-	1,000	1,000
53105	Equipment <$5000	187	1,200	1,042	1,200	1,200
	Total Supplies	**2,159**	**5,350**	**3,497**	**4,950**	**4,950**
53060	Services	2,530	2,500	2,076	3,000	3,000
53310	Uniforms	-	-	-	150	150
53320	Utilities	475	1,000	597	1,000	1,000
53340	Utilities - Water & Sewer	1,494	1,200	1,023	1,200	1,200
53220	Ads & Pubic Notices	31	-	-	-	-
53240	Repairs & Maintenance - Equipment	3,509	2,000	3,088	3,000	3,000
53250	Repairs & Maintenance - Facility	1,916	1,000	1,573	1,500	1,500
53260	Repairs & Maintenance - Grounds	5,959	20,500	12,165	20,500	20,500
53300	Travel & Meetings	-	-	-	100	100
53275	Repurchase Cemetery Plot	600	600	3,549	2,000	2,000
53280	Staff Development	-	-	-	100	100
	Total Purchased Services	**16,514**	**28,800**	**24,071**	**32,550**	**32,550**
57500	Capital Projects	-	-	-	-	-
57500	Replace Equipment		10,000		10,000	10,000
57500	Redo Entrances				10,000	10,000
57500	Lowering Device				-	9,000
57500	Trim Trees				10,000	10,000
57500	Additional Storage Shed				10,000	10,000
	Total Capital Outlay	**-**	**10,000**	**-**	**40,000**	**49,000**

BUDGET DETAIL

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
	Restricted Reserves					
59040	To Fund Balance Reserve	-	-	-	-	-
59090	Tabor Reserve	234	2,695	2,138	3,698	3,972
59050	Perpetual Care Reserve	112,753	51,054	101,638	50,715	41,304
	Total Reserves	**112,987**	**53,749**	**103,776**	**54,413**	**45,276**
	TOTAL	**167,964**	**143,596**	**175,026**	**177,676**	**177,676**

BUDGET SUMMARY

Personnel	36,304	45,697	43,682	45,763	45,900
Supplies	2,159	5,350	3,497	4,950	4,950
Purchased Services	16,514	28,800	24,071	32,550	32,550
Capital Outlay	-	10,000	-	40,000	49,000
Reserves	112,987	53,749	103,776	54,413	45,276
Gross City Cost	**167,964**	**143,596**	**175,026**	**177,676**	**177,676**

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
Gross City Cost	-	-	-	-	-
Transfers Out To Cemetery Fund	-	-	-	-	-
Revenue	1	-	1	-	-
Net City Cost	(1)	-	(1)	-	-
Budgeted Positions	0	0	0	0	0

SUMMARY OF CHANGES: There had been no change from the 2013 budget to the 2014 budget on this fund. The fund balance is projected to remain the same as 2013.

OBJECTIVES: To provide directed expenditures when donations are received.

PERFORMANCE MEASURES

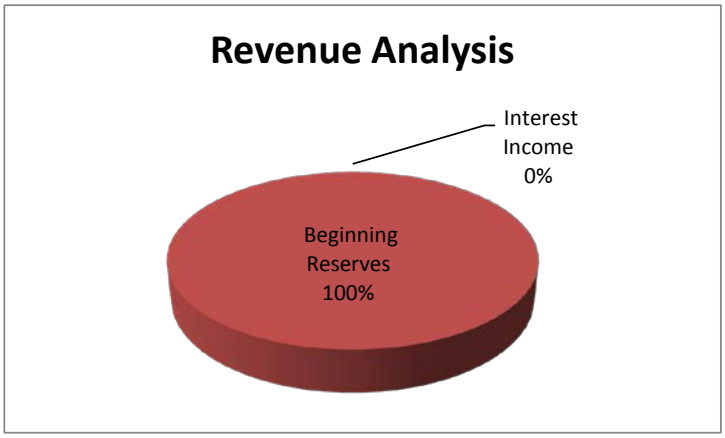
	2012 Actual	2013 Estimated	2014 Projected
Efficiency Measures			
Per Capita Cost (City Support)	(0.00)	(0.00)	-

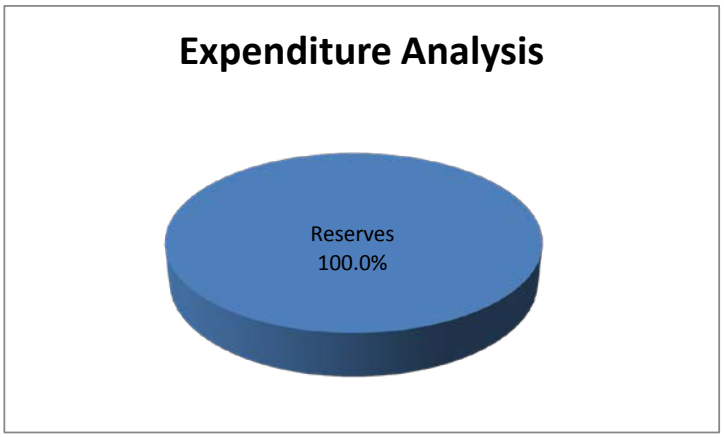
Finance Recommendation: Approve as requested.

Council Action: To approve as requested.

BUDGET SUMMARY

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
REVENUES						
	Interest Income	1	-	1	-	-
	Beginning Reserves	2,216	2,220	2,218	2,219	2,219
	TOTAL REVENUES	**2,218**	**2,220**	**2,219**	**2,219**	**2,219**
BUDGET SUMMARY						
	Reserves	2,218	2,220	2,219	2,219	2,219
	TOTAL COSTS	**2,218**	**2,220**	**2,219**	**2,219**	**2,219**





REVENUE DETAIL

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
31610	Interest Earned	1	-	1	-	-
39399	Restricted Reserves	2,216	2,220	2,218	2,219	2,219
	TOTAL	**2,218**	**2,220**	**2,219**	**2,219**	**2,219**

REVENUE SUMMARY

Interest Income	1	-	1	-	-
Beginning Reserves	2,216	2,220	2,218	2,219	2,219
TOTAL REVENUES	**2,218**	**2,220**	**2,219**	**2,219**	**2,219**

BUDGET DETAIL

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
59040	Restricted Reserves	2,218	2,220	2,219	2,219	2,219
	TOTAL	**2,218**	**2,220**	**2,219**	**2,219**	**2,219**

BUDGET SUMMARY

	Reserves	2,218	2,220	2,219	2,219	2,219
	TOTAL COSTS	**2,218**	**2,220**	**2,219**	**2,219**	**2,219**

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	360,217	437,080	396,852	527,915	541,517
Supplies	10,968	9,300	20,330	24,800	24,800
Purchased Services	1,328,878	1,303,488	1,275,895	1,522,598	1,461,342
Fixed Cost	2,698,027	3,178,744	3,153,644	3,010,478	3,010,478
Capital Outlay	(30)	1,986,754	931,311	1,767,500	1,960,000
Gross City Cost	4,398,059	6,915,366	5,778,032	6,853,291	6,998,137
Transfers-out	-	-	-	-	-
Transfers In From Water Sales Tax Fund	404,342	342,340	342,340	426,709	427,209
Revenue	5,117,919	5,915,518	5,261,718	4,272,087	4,272,087
Net City Cost	(1,124,202)	657,508	173,974	2,154,495	2,298,841
Budgeted Positions	6.15	6.8	6.8	8.05	8.05

SUMMARY OF CHANGES: The projected 2014 fund balance has decreased 67%. This is mainly due to several major construction projects requested. See individual budget units for more detail.

OBJECTIVES: See individual budget units

PERFORMANCE MEASURES

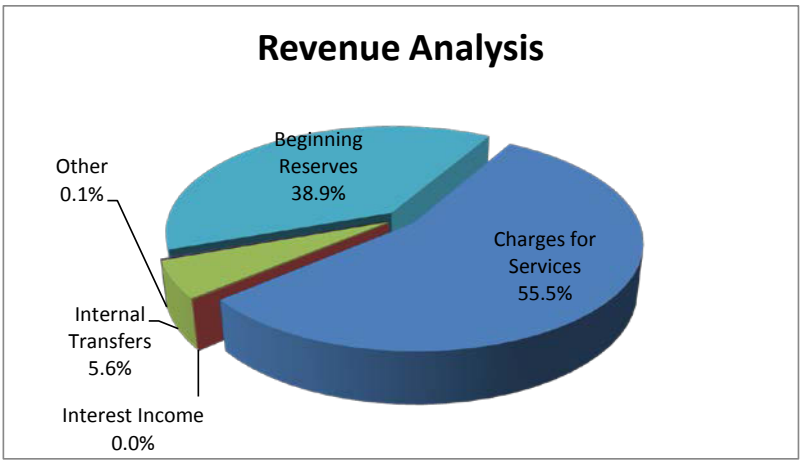
	2012 Actual	2013 Estimated	2014 Projected
Efficiency Measures			
Per Capita Cost (city support)	$ (151.76)	$ 23.48	$ 310.32

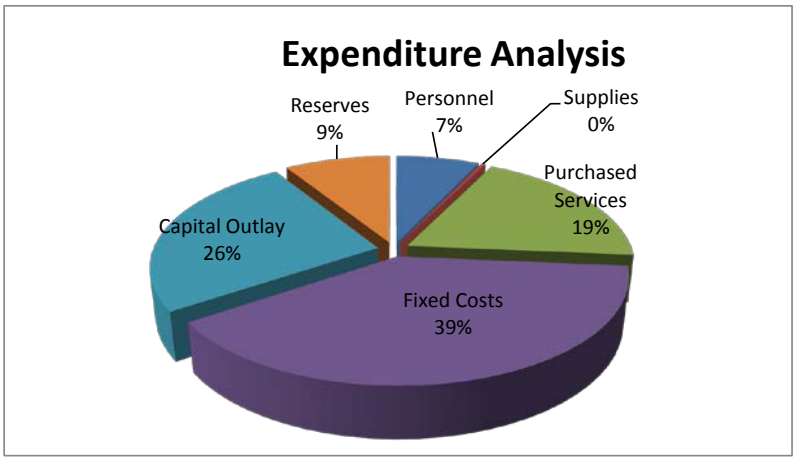
Finance Recommendation: See individual budget units

Council Action: See individual budget units.

BUDGET SUMMARY

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
REVENUES						
	Charges for Services	4,088,672	5,550,398	4,912,537	4,265,087	4,265,087
	Interest Income	3,111	2,000	3,600	2,000	2,000
	Internal Transfers	404,342	342,340	342,340	426,709	427,209
	Other	1,026,137	303,120	345,581	5,000	5,000
	Beginning Reserves	2,036,017	1,940,583	3,160,219	2,986,245	2,986,245
	TOTAL REVENUES	**7,558,278**	**8,198,441**	**8,764,277**	**7,685,041**	**7,685,541**
EXPENDITURES						
	Personnel	360,217	437,080	396,852	527,915	541,517
	Supplies	10,968	9,300	20,330	24,800	24,800
	Purchased Services	1,328,878	1,303,488	1,275,895	1,522,598	1,461,342
	Fixed Costs	2,698,027	3,178,744	3,153,644	3,010,478	3,010,478
	Capital Outlay	(30)	1,986,754	931,311	1,767,500	1,960,000
	Reserves	3,160,219	1,283,075	2,986,245	831,750	687,404
	Gross City Cost	**7,558,278**	**8,198,441**	**8,764,277**	**7,685,041**	**7,685,541**





BUDGET DETAIL

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
39100	State/Federal Grants	-	60,000	-	-	-
35200	Bulk Water Sales	360,651	2,129,000	1,760,752	977,400	977,400
35500	Water Sales to Customers	2,256,057	1,987,668	1,555,314	1,987,668	1,987,668
35510	Water (Turn on & Reading Fees)	9,432	9,000	7,509	9,000	9,000
35520	Water Surcharges	22,107	15,000	15,650	15,000	15,000
35220	Coin Op Sales	7,531	6,000	7,047	7,500	7,500
35230	Sale of Water Meters	9,824	10,000	17,326	10,000	10,000
35255	Pipeline Lease	1,000	1,000	1,000	1,000	1,000
35525	Adjustments to Water Bills	(386)	(500)	-	-	-
35530	Sewer User Revenue	1,153,400	1,144,230	995,519	995,519	995,519
35270	Water Assessment Fee	74,688	74,000	64,319	74,000	74,000
35275	Capital Improvement Fee	74,688	74,000	64,319	74,000	74,000
35240	Water Tap Fees	33,507	27,000	44,614	30,000	30,000
35400	Sewer Tap Fees	22,210	19,000	16,148	19,000	19,000
35265	Lease Water	-	-	298,020	-	-
35250	Hudson -O&M Reimbursement	63,961	55,000	65,000	65,000	65,000
38100	Contributed Capital	9,488	-	-	-	-
38110	Contributed Capital	551,279	298,120	298,120	-	-
31610	Interest Earned	3,111	2,000	3,600	2,000	2,000
35260	Payment in Lieu of Water Shares	453,900	-	42,075	-	-
39000	Misc Revenue	11,469	5,000	5,386	5,000	5,000
39200	Transfer from Water Sales Tax Fund	404,342	342,340	342,340	426,709	427,209
39300	Emergency Reserve	131,942	164,221	131,942	173,341	173,341
39335	Fulton Return Project Reserve	-	250,000	-	350,000	350,000
39395	Debt Service Reserve	1,531,737	2,150,857	1,492,148	1,492,148	1,492,148
39360	Water Assessment Reserve	194,665	268,665	269,353	333,672	333,672
39350	Sewer Plant Fee	376,524	551,524	251,524	326,524	326,524
39355	Capital Repairs Reserve	148,861	222,861	223,549	287,868	287,868
39366	Water Storage Reserve	100,000	125,000	125,000	150,000	150,000
39370	Pay-in-lieu Water Shares Reserve	218,765	672,870	672,665	714,740	714,740
39365	Filter Replacement Reserve	40,000	80,000	80,000	120,000	120,000
39375	Water & Sewer Line Repl Reserve	625,000	775,000	775,000	925,000	925,000
39376	Water Main Expansion & Oversizing	150,000	300,000	300,000	450,000	450,000
39380	Well Improvement Reserve	50,000	60,000	60,000	70,000	70,000
39385	Filtration Study Reserve	50,000	60,000	60,000	70,000	70,000
39386	Lift Station Expansion Reserve	200,000	300,000	300,000	400,000	400,000
39390	Repair/Replace Equipment Reserve	300,000	400,000	400,000	500,000	500,000
39399	Unappropriated Reserve	(2,081,477)	(4,440,415)	(1,980,961)	(3,377,048)	(3,377,048)
	Total	**7,558,278**	**8,198,441**	**8,764,277**	**7,685,041**	**7,685,541**

REVENUE SUMMARY

Intergovernmental	-	60,000	-	-	-
Charges for Services	4,088,672	5,550,398	4,912,537	4,265,087	4,265,087
Interest Income	3,111	2,000	3,600	2,000	2,000
Internal Transfers	404,342	342,340	342,340	426,709	427,209
Other	1,026,137	303,120	345,581	5,000	5,000
Beginning Reserves	2,036,017	1,940,583	3,160,219	2,986,245	2,986,245
TOTAL REVENUES	**7,558,278**	**8,198,441**	**8,764,277**	**7,685,041**	**7,685,541**

BUDGET DETAIL

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
51100	Salaries & Wages	272,645	321,469	286,476	390,805	396,285
51105	Overtime	4,826	11,000	10,054	11,000	11,000
51110	FICA	15,445	20,612	16,428	24,912	25,249
51115	Medicare	3,612	4,819	3,841	5,826	5,905
51255	VALIC Retirement 4.0	11,201	12,630	11,303	15,432	15,648
51240	Vision Insurance	632	723	787	928	950
51220	Health Insurance	45,313	58,241	60,409	70,480	77,900
51230	Dental Insurance	4,290	4,790	4,914	5,110	5,110
51250	Life & AD&D Insurance	579	689	666	852	866
51285	Long Term Disability Insurance	923	1,098	1,085	1,351	1,369
51210	Unemployment Insurance	750	1,009	889	1,219	1,235
	Total Personnel	**360,217**	**437,080**	**396,852**	**527,915**	**541,517**
52010	General Supplies	7,713	5,000	16,875	13,000	13,000
53310	Uniforms	168	800	64	800	800
53105	Equipment <$5000	3,087	3,500	3,391	11,000	11,000
	Total Supplies	**10,968**	**9,300**	**20,330**	**24,800**	**24,800**
53060	Services	38,496	23,000	32,966	43,000	43,000
53030	Bank Charges	22,011	20,000	22,278	25,000	25,000
53080	Dues & Subscriptions	1,783	2,000	1,786	2,000	2,000
53110	Fees/Permits/Licenses	11,526	1,000	75	13,000	13,000
53320	Utilities - Electrical	263,597	145,000	233,827	260,000	260,000
53290	Telephone	932	900	1,217	1,450	1,450
53180	Postage	91	150	51	150	150
52080	Fuel & Oil	20,817	10,500	20,286	19,750	19,750
53100	Engineering Services	17,858	55,500	39,392	80,000	80,000
53120	Legal Fees	-	10,000	3,388	10,000	10,000
53160	Plans & Studies	8,035	80,000	2,445	20,000	20,000
53050	Waste Water Treatment Operations	777,218	776,125	779,599	864,442	864,442
53240	Repairs & Maintenance - Equip	153,277	166,813	129,099	107,000	107,000
53250	Repairs & Maintenance-Facility	11,876	10,000	4,161	71,256	10,000
53270	Repairs & Maintenance-Vehicle	1,362	1,000	2,975	3,000	3,000
53210	Professional Services	-	-	1,207	1,000	1,000
53220	Public Notices	-	1,000	-	1,000	1,000
53280	Staff Development	-	500	1,143	550	550
	Total Purchased Services	**1,328,878**	**1,303,488**	**1,275,895**	**1,522,598**	**1,461,342**
55260	Insurance - CIRSA	59,366	67,264	67,957	67,645	67,645
55350	Misc Expenditures	5,583	3,000	2,358	2,000	2,000
55170	Depreciation Expense	1,083,910	1,157,153	1,157,153	1,003,591	1,003,591
58015	Amortization Loan Costs	16,311	16,311	16,311	16,311	16,311
58020	CWRPDA Sewer - Principal	-	-	307,373	-	-
58050	USDA Big Water 6M - Principal	-	-	115,000	122,000	122,000
58080	Water Treatment Plant Expansion	-	-	100,000	105,000	105,000
58040	USDA Big Water 5.5M - Principal	-	-	98,400	103,500	103,500
58090	Windy Gap Water - Principal	-	-	100,000	105,000	105,000
58070	CWCB Water Loan - Principal	-	-	104,333	106,420	106,420
58030	Centrifuge - Principal	-	-	11,507	-	-
58110	S. Water & Sewer Extension - Principal	-	-	11,884	-	-
58010	Loan Administrative Fees	10,518	11,000	11,000	-	-
58160	CWRPDA 3M - Interest	4,188	-	-	-	-
58120	CWRPDA Sewer - Interest	13,797	22,270	22,270	-	-
58150	USDA Big Water 6M - Interest	249,784	244,270	244,270	238,569	238,569

BUDGET DETAIL

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
58180	Water Treatment Plant Exp - Interest	53,837	49,570	49,570	44,670	44,670
58140	USDA Big Water 5.5M - Interest	232,219	228,959	228,959	223,853	223,853
58190	Windy Gap Water - Interest	75,749	73,506	73,506	69,506	69,506
58170	CWCB Water Loan - Interest	118,863	56,383	56,383	54,296	54,296
58130	Centrifuge - Interest	426	293	293	-	-
58210	S. Water & Sewer Extension - Interest	87,994	102,947	102,947	88,073	88,073
55160	Weld County Tax Collection Fee	1,551	2,500	2,071	2,500	2,500
55430	SWSP Assessment	69,558	110,000	79,674	100,000	100,000
55470	Water Assessment	79,904	166,118	166,118	180,804	180,804
55307	Leases & Rentals Water Storage	42,085	240,000	240,000	240,000	240,000
55308	Water Lease	380,000	500,000	500,000	500,000	500,000
55475	Windy Gap Delivery	86,295	112,200	110,623	161,160	161,160
52090	Water Meters/Accessories	26,089	15,000	22,181	17,500	17,500
	Total Fixed Costs	**2,698,027**	**3,178,744**	**3,153,644**	**3,010,478**	**3,010,478**
57500	Capital Projects	(30)	1,986,754	931,311	1,767,500	1,960,000
	Total Capital Outlay	**(30)**	**1,986,754**	**931,311**	**1,767,500**	**1,960,000**
59010	Debt Service Reserve	1,492,148	1,814,560	1,492,148	1,492,148	1,513,064
59020	Emergency Reserve	131,942	191,091	173,341	205,599	209,944
59035	New Centrifuge Reserve	-	-	-	-	50,000
59080	Sewer Plant Fee	251,524	626,524	326,524	401,524	401,524
59081	Filtration Study	60,000	70,000	70,000	80,000	80,000
59085	Fulton Return Project Reserve	-	350,000	350,000	350,000	350,000
59100	Capital Repairs Reserve	223,549	296,861	287,868	361,868	361,868
59110	Filter Replacement Reserve	80,000	120,000	120,000	160,000	160,000
59115	Pay-in-lieu Water Shares Reserve	672,665	672,870	714,740	714,740	714,740
59120	Repair/Replace Equipment Reserve	400,000	500,000	500,000	600,000	600,000
59140	Water Assessment Reserve	269,353	342,665	333,672	407,672	407,672
59145	Raw Water Storage Reserve	125,000	150,000	150,000	175,000	175,000
59150	Water & Sewer Line Replacement Res	775,000	725,000	925,000	1,075,000	325,000
59151	Water Main Expansion & Oversizing	300,000	450,000	450,000	600,000	600,000
59155	Well Improvement Reserve	60,000	70,000	70,000	80,000	30,000
59160	Lift Station Expansion Reserve	300,000	400,000	400,000	500,000	500,000
59040	Fund Balance Reserves	(1,980,961)	(5,496,496)	(3,377,048)	(6,371,800)	(5,791,408)
	Total Reserves	**3,160,219**	**1,283,075**	**2,986,245**	**831,750**	**687,404**
	TOTAL	**7,558,278**	**8,198,441**	**8,764,277**	**7,685,041**	**7,685,541**

BUDGET SUMMARY

Personnel	360,217	437,080	396,852	527,915	541,517
Supplies	10,968	9,300	20,330	24,800	24,800
Purchased Services	1,328,878	1,303,488	1,275,895	1,522,598	1,461,342
Fixed Costs	2,698,027	3,178,744	3,153,644	3,010,478	3,010,478
Capital Outlay	(30)	1,986,754	931,311	1,767,500	1,960,000
Reserves	3,160,219	1,283,075	2,986,245	831,750	687,404
Gross City Cost	**7,558,278**	**8,198,441**	**8,764,277**	**7,685,041**	**7,685,541**

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	168,313	222,299	193,917	281,394	289,321
Supplies	4,850	4,300	16,527	15,300	15,300
Purchased Services	34,135	23,100	27,404	37,150	37,150
Fixed Cost	214,697	199,836	207,017	211,865	211,865
Capital Outlay	(30)	624,564	178,500	870,000	870,000
Gross City Cost	421,965	1,074,099	623,365	1,415,709	1,423,636
Revenue	-	-	-	-	-
Net City Cost	421,965	1,074,099	623,365	1,415,709	1,423,636
Budgeted Positions	3	3.5	3.5	4.25	4.25

SUMMARY OF CHANGES: The following 2014 approved expenses have changed from 2013 by more than 10%: Salaries & Wages (28%), FICA (27%), Medicare (27%), Unemployment Insurance (27%), Health Insurance (57%), Vision Insurance (56%), Life/AD&D Insurance (30%), Retirement (29%), Long-term Disability Insurance (29%), General Supplies (233%), Fuel & Oil (73%), Water Meters & Accessories (17%), Contractual Services (167%), Equipment < $5,000 (400%), Repairs & Maintenance-Equipment (150%), Repairs & Maintenance-Vehicles (200%), and Staff Development (20%). Capital requests include $100,000 for miscellaneous line replacement, $220,000 for line replacement on 6th from Denver to Grand, $140,000 line replacement on 7th from Hoover to Grand, $95,000 for line replacement on Hoover from 6th to 9th, $95,000 for line replacement on 5th from Fulton to Grand, $150,000 for water main extension & oversizing, $50,000 for a utility truck, and $20,000 for trench shoring. Overall the approved expenses increased 23% over the budgeted expenses from 2013 not including capital requests.

OBJECTIVES: The goal of the Water Lines Department for 2014 is 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

	2012 Actual	2013 Estimated	2014 Projected
Efficiency Measures/Miles of Water Mains	49.3	49.3	49.3
Cost Per Mile To Maintain	$ 8,559	$ 12,644	$ 28,877
Per Capita Cost (City Support)	$ 56.39	$ 83.30	$ 190.25

Finance Recommendation: Approve as requested.

Council Action: To approve as requested with $5,000 being added to Salaries & Wages and all other salary-related benefits being adjusted accordingly, with a change to the maximum possible merit raise from 4.5% to 4% with all salary-related personnel service expenditures to be adjusted accordingly, with an increase to Health Insurance Expense in the amount of $3,675, and an increase to Vision Insurance Expense in the amount of $10.

BUDGET DETAIL

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
51100	Salaries & Wages	132,222	168,078	141,586	211,047	214,815
51105	Overtime	-	5,000	4,828	5,000	5,000
51110	FICA	7,534	10,730	8,164	13,394	13,628
51115	Medicare	1,762	2,509	1,909	3,132	3,188
51255	VALIC Retirement 4.0	5,630	6,589	5,646	8,321	8,472
51250	Life & AD&D Insurance	293	359	363	458	467
51210	Unemployment Insurance	366	524	439	654	665
51220	Health Insurance Expense	17,673	25,144	27,643	35,706	39,381
51230	Dental Insurance Expense	2,128	2,487	2,427	2,488	2,488
51240	Vision Insurance Expense	240	304	349	463	473
51285	LTD Insurance Expense	465	575	563	731	744
	Total Personnel	**168,313**	**222,299**	**193,917**	**281,394**	**289,321**
52010	General Supplies	3,889	3,000	14,565	10,000	10,000
53310	Uniforms	84	300	64	300	300
53105	Equipment <$5000	877	1,000	1,898	5,000	5,000
	Total Supplies	**4,850**	**4,300**	**16,527**	**15,300**	**15,300**
53060	Services	6,315	3,000	4,807	8,000	8,000
53290	Telephone	460	300	292	300	300
53180	Postage	-	50	-	50	50
52080	Fuel & Oil	13,614	7,500	13,525	13,000	13,000
53240	Repairs & Maintenance - Equip	509	1,000	1,177	2,500	2,500
53250	Repairs & Maintenance-Facility	11,876	10,000	4,161	10,000	10,000
53270	Repairs & Maintenance-Vehicle	1,362	1,000	2,975	3,000	3,000
53280	Staff Development	-	250	467	300	300
	Total Purchased Services	**34,135**	**23,100**	**27,404**	**37,150**	**37,150**
55170	Depreciation Expense	172,297	168,525	168,525	178,054	178,054
58015	Amortization Loan Costs	16,311	16,311	16,311	16,311	16,311
52090	Water Meters/Accessories	26,089	15,000	22,181	17,500	17,500
	Total Fixed Costs	**214,697**	**199,836**	**207,017**	**211,865**	**211,865**

BUDGET DETAIL

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
57500	Capital Projects	-	-	-	-	-
57500	Line Replacement		100,000		100,000	100,000
57500	WCR 31 Burkhardt Line Ext.			28,500		
57500	9th & Northrup PRV Vault			70,000		
57500	9th & Fulton Ditch Bore			25,000		
57500	9th & Lancaster Search & Repair			55,000		
57500	Line Repl on 6th from Denver to Grand				220,000	220,000
57500	Line Repl on 7th from Hoover to Grand				140,000	140,000
57500	Line Repl on Hoover from 6th to 9th				95,000	95,000
57500	Line Repl on 5th from Fulton to Grand				95,000	95,000
57500	Valve Replacement		40,000			
57500	Water Main Extension & Over sizing		472,564		150,000	150,000
57500	Water Meter for Thermo		12,000			
57500	North Water Line Extension	(30)	-			
57500	Utility Truck				50,000	50,000
57500	Trench Shoring				20,000	20,000
	Total Capital Outlay	**(30)**	**624,564**	**178,500**	**870,000**	**870,000**
	TOTAL	**421,965**	**1,074,099**	**623,365**	**1,415,709**	**1,423,636**

BUDGET SUMMARY

Personnel	168,313	222,299	193,917	281,394	289,321
Supplies	4,850	4,300	16,527	15,300	15,300
Purchased Services	34,135	23,100	27,404	37,150	37,150
Fixed Costs	214,697	199,836	207,017	211,865	211,865
Capital Outlay	(30)	624,564	178,500	870,000	870,000
Gross City Cost	**421,965**	**1,074,099**	**623,365**	**1,415,709**	**1,423,636**

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	147,238	149,174	149,689	154,033	154,033
Fixed Cost	78,879	170,402	170,402	77,540	77,540
Capital Outlay	0	68,500	0	10,000	60,000
Gross City Cost	226,117	388,076	320,091	241,573	291,573
Revenue	0	0	0	0	0
Net City Cost	226,117	388,076	320,091	241,573	291,573
Budgeted Positions	0	0	0	0	0

SUMMARY OF CHANGES: The approved expenses for 2014 that changed from 2013 by more than 10% are: Repairs & Maintenance-Equipment (11%) and Depreciation Expense (-54%). Capital requests include $60,000 for well improvements. Overall, the approved expenses for 2014 decreased 28% from 2013 not including capital requests.

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

PERFORMANCE MEASURES

	2012 Actual	2013 Estimated	2014 Projected
Efficiency Measures/Gallons (Millions) Pumped	352	266	483
Per Million Gallons Pumped	$ 642	$ 1,203	$ 604
Per Capita Cost (City Support)	$ 30.22	$ 42.78	$ 38.96

Finance Recommendation: Approve as requested.

Council Action: To approve as requested with the addition of $50,000 to Capital Projects for well improvements.

BUDGET DETAIL

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
53320	Utilities	53,289	55,000	55,000	60,000	60,000
53050	OMI Operations	85,409	85,374	86,128	84,283	84,283
53240	Repairs/Maintenance	8,541	8,800	8,561	9,750	9,750
	Total Purchased Services	**147,238**	**149,174**	**149,689**	**154,033**	**154,033**
55170	Depreciation Expense	78,879	170,402	170,402	77,540	77,540
	Total Fixed Costs	**78,879**	**170,402**	**170,402**	**77,540**	**77,540**
57500	Capital Expenditures	-	-	-	-	-
57500	New Wells		50,000			
57500	Well Improvements		10,000		10,000	60,000
57500	Rebuild Pump Motor		8,500			
	Total Capital Outlay	**-**	**68,500**	**-**	**10,000**	**60,000**
	TOTAL	**226,117**	**388,076**	**320,091**	**241,573**	**291,573**

BUDGET SUMMARY

Purchased Services	147,238	149,174	149,689	154,033	154,033
Fixed Costs	78,879	170,402	170,402	77,540	77,540
Capital Outlay	-	68,500	-	10,000	60,000
Gross City Cost	**226,117**	**388,076**	**320,091**	**241,573**	**291,573**

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	465,164	444,434	387,186	411,566	411,566
Fixed Cost	494,870	533,126	502,800	520,955	520,955
Capital Outlay	-	65,000	9,875	147,500	290,000
Gross City Cost	960,034	1,042,560	899,861	1,080,021	1,222,521
Revenue	922,844	2,222,000	1,930,767	1,083,400	1,083,400
Net City cost	37,190	(1,179,440)	(1,030,906)	(3,379)	139,121
Budgeted Positions	0	0	0	0	0

SUMMARY OF CHANGES: Projected revenue/approved expenses for 2014 that have changed more than 10% are as follows: Bulk Water Sales (-54%), Water Tap Fees (11%), Hudson Water O&M Reimb. (18%), Engineering Service (900%), and Repairs & Maintenance-Equipment (-68%). Capital expenses include $40,000 for a filter replacement and $250,000 for new filters. Overall, the department's projected revenue decreased 51% and approved expenses decreased 5% not including capital expenses.

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

PERFORMANCE MEASURES

	2012 Actual	2013 Estimated	2014 Projected
Efficiency Measures/Gallons (million) Treated Water	599	501	428
Cost per million gallon treated water	$ 1,603	$ 1,796	$ 2,856
Per Capita Cost (city support)	$ 4.97	$ (137.77)	$ 18.59

Finance Recommendation: Approve as requested.

Council Action: To approve as requested with removing $107,500 from Capital Projects for VFD replacement for pump 1; the potable water pump; and the 100 HP pump, motor & VFD with adding $250,000 to replace all of the filters.

REVENUE DETAIL

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
35200	Bulk Water Sales	360,651	2,129,000	1,760,752	977,400	977,400
35230	Sale of Water Meters	9,824	10,000	17,326	10,000	10,000
35255	Pipeline Lease	1,000	1,000	1,000	1,000	1,000
35240	Water Tap Fees	33,507	27,000	44,614	30,000	30,000
35250	Hudson Water O&M Reimbursement	63,961	55,000	65,000	65,000	65,000
35260	Payment in Lieu of Water Shares	453,900	-	42,075	-	-
	Revenue Water Plant	**922,844**	**2,222,000**	**1,930,767**	**1,083,400**	**1,083,400**

REVENUE SUMMARY

Charges for Services	468,944	2,222,000	1,888,692	1,083,400	1,083,400
Other	453,900	-	42,075	-	-
Total Revenues	**922,844**	**2,222,000**	**1,930,767**	**1,083,400**	**1,083,400**

BUDGET DETAIL

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
53320	Utilities	92,319	90,000	91,000	95,000	95,000
53100	Engineering Services	16,613	2,000	13,662	20,000	20,000
53050	OMI Operations	256,226	256,121	256,841	265,816	265,816
53240	Repairs/Maintenance	100,007	96,313	25,683	30,750	30,750
	Total Purchased Services	**465,164**	**444,434**	**387,186**	**411,566**	**411,566**
55170	Depreciation Expense	425,311	423,126	423,126	420,955	420,955
55430	SWSP Assessment	69,558	110,000	79,674	100,000	100,000
	Total Fixed Costs	**494,870**	**533,126**	**502,800**	**520,955**	**520,955**
57500	Capital Projects	-	-	-	-	-
57500	VFD Replacement for Pump 1				25,000	-
57500	Potable Water Pump				7,500	-
57500	100 HP Pump, Motor, & VFD				75,000	-
57500	Filter Replacement		40,000		40,000	40,000
57500	Tank Inspection		25,000	9,875		
57500	New filters					250,000
	Total Capital Outlay	**-**	**65,000**	**9,875**	**147,500**	**290,000**
	TOTAL	**960,034**	**1,042,560**	**899,861**	**1,080,021**	**1,222,521**

BUDGET SUMMARY

Purchased Services	465,164	444,434	387,186	411,566	411,566
Fixed Costs	494,870	533,126	502,800	520,955	520,955
Capital Outlay	-	65,000	9,875	147,500	290,000
Gross City Cost	**960,034**	**1,042,560**	**899,861**	**1,080,021**	**1,222,521**

Budget Unit Summary

AGENCY/DEPARTMENT NAME: Utility-Sewer Line Repair

BUDGET TITLE & NUMBER: 40-530

DEPARTMENT DESCRIPTION: Maintenance of the Sewer system lines that serve the City.

Resources	Actual Last Year	Budgeted Current Year	Projected Current Year	Requested Next Year	Final Next Year
Personnel Services	171,336	197,803	187,901	229,239	234,889
Supplies	3,751	3,000	3,668	7,500	7,500
Purchased Services	8,757	5,250	34,151	10,550	10,550
Fixed Cost	168,868	166,581	167,668	144,304	144,304
Capital Outlay	-	300,000	200,000	350,000	350,000
Gross City Cost	352,712	672,634	593,388	741,593	747,243
Revenue	-	-	-	-	-
Net City Cost	352,712	672,634	593,388	741,593	747,243
Budgeted Positions	2.75	3	3	3.5	3.5

SUMMARY OF CHANGES: The following approved expenses for 2014 changed more than 10% from 2013 budget: Salaries & Wages (20%), FICA (19%), Medicare (19%), Unemployment Insurance (19%), Health Insurance Expense (19%), Dental Insurance (15%), Vision Insurance (15%), Life/AD&D Insurance (23%), Retirement (20%), Long-term Disability Insurance (21%), General Supplies (100%), Fuel & Oil (125%), Equipment < $5,000 (233%), Repairs & Maintenance-Equipment (75%), Telephone, Depreciation Expense (-14%), and Misc Expenditures. Capital requests include $50,000 for line replacement, $200,000 for line replacement on Pacific from 52 to 9th, and $100,000 to repair/replace equipment. Overall, the department's budgeted expenses increased 7% not including capital projects.

OBJECTIVES: The goal of the Sewer Lines Department for 2014 is to replace all of the clay and undersized sanitary sewer lines.

PERFORMANCE MEASURES

	2012 Actual	2013 Estimated	2014 Projected
Efficiency Measures/Mile of Sewer lines	32	38.9	38.9
Cost Per Mile to Maintain	$ 11,022	$ 15,254	$ 19,209
Per Capita Cost (city support)	$ 47.14	$ 79.30	$ 99.86

Finance Recommendation: Approve as requested.

Council Action: To approve as requested with adding $2,500 to Salaries & Wages and with changing the maximum allowable merit raise from 4.5% to 4% with changing the salary-related benefit expenses accordingly, with adding $3,677 to Health Insurance Expense, and with adding $12 to Vision Insurance Expense.

BUDGET DETAIL

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
51100	Salaries & Wages	123,626	139,860	132,522	165,516	167,264
51105	Overtime	4,826	6,000	5,226	6,000	6,000
51110	FICA	7,007	9,043	7,521	10,635	10,741
51115	Medicare	1,639	2,114	1,758	2,487	2,511
51255	Retirement	4,945	5,500	5,162	6,541	6,608
51210	Unemployment Insurance	340	443	413	520	525
51220	Health Insurance Expense	25,900	31,464	31,718	33,622	37,299
51230	Dental Insurance Expense	2,029	2,208	2,407	2,542	2,542
51240	Vision Insurance Expense	369	400	422	449	461
51250	Life & AD&D Insurance Exp	252	297	275	359	364
51285	LTD Insurance Expense	403	474	477	568	574
	Total Personnel	**171,336**	**197,803**	**187,901**	**229,239**	**234,889**
52010	General Supplies	3,667	1,000	2,175	2,000	2,000
53310	Uniforms	84	500	-	500	500
53105	Equipment <$5000	-	1,500	1,493	5,000	5,000
	Total Supplies	**3,751**	**3,000**	**3,668**	**7,500**	**7,500**
53290	Telephone	39	-	39	50	50
52080	Fuel & Oil	7,203	3,000	6,761	6,750	6,750
53240	Repair & Maintenance- Equip	1,515	2,000	26,675	3,500	3,500
53280	Staff Development	-	250	676	250	250
	Total Purchased Services	**8,757**	**5,250**	**34,151**	**10,550**	**10,550**
55170	Depreciation Expense	168,170	166,581	166,581	143,304	143,304
55350	Misc Expenses	698	-	1,087	1,000	1,000
	Total Fixed Costs	**168,868**	**166,581**	**167,668**	**144,304**	**144,304**
57500	Capital Projects	-	-	-	-	-
57500	Line Replacement		200,000		50,000	50,000
57500	Line Repl-Pacific from 52 to 9th				200,000	200,000
57500	Hoover from 3rd to 11th			200,000		
57500	Repair/Replace Equipment		100,000		100,000	100,000
	Total Capital Outlay	**-**	**300,000**	**200,000**	**350,000**	**350,000**
	TOTAL	**352,712**	**672,634**	**593,388**	**741,593**	**747,243**

BUDGET SUMMARY

Personnel	171,336	197,803	187,901	229,239	234,889
Supplies	3,751	3,000	3,668	7,500	7,500
Purchased Services	8,757	5,250	34,151	10,550	10,550
Fixed Costs	168,868	166,581	167,668	144,304	144,304
Capital Outlay	-	300,000	200,000	350,000	350,000
Gross City Cost	**352,712**	**672,634**	**593,388**	**741,593**	**747,243**

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	607,236	502,330	588,589	628,832	628,832
Fixed Cost	239,254	228,519	228,519	183,738	183,738
Capital Outlay	-	105,000	11,526	175,000	175,000
Gross City Cost	846,490	835,849	828,634	987,570	987,570
Revenue	1,175,610	1,163,230	1,011,667	1,014,519	1,014,519
Net City Cost	(329,120)	(327,381)	(183,033)	(26,949)	(26,949)
Budgeted Positions	0	0	0	0	0

SUMMARY OF CHANGES: The following projected revenue/approved expense accounts changed by more than 10% from last year's budget: Sewer User Revenues (-13%), Fees/Permits/Licenses, Telephone, Utilities-Electrical, and Depreciation Expense (-20%). Overall, the department's revenue projections are 13% lower than in 2013 and the expense requests are 11% higher not including capital. Capital requests include $30,000 to rebuild the centrifuge, $75,000 for plant expansion, $30,000 for the centrifuge backdrive, $20,000 for a non-potable water pump, and $20,000 for a blower.

OBJECTIVES: Assure that the sewer treatment process is un-interrupted

PERFORMANCE MEASURES

	2012 Actual	2013 Estimated	2014 Projected
Efficiency Measures/ Gallons (Million) Sewage Treated	439	394	383
Cost Per Million Gallon Sewage Treated	$ 1,928	$ 2,103	$ 2,579
Per Capita Cost (City Support)	$ (43.98)	$ (24.46)	$ (3.60)

Finance Recommendation: Approve as requested.

Council Action: To approve as requested.

REVENUE DETAIL

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
35530	Sewer User Revenues	1,153,400	1,144,230	995,519	995,519	995,519
35400	Sewer Tap Fees	22,210	19,000	16,148	19,000	19,000
	Revenue Sewer	**1,175,610**	**1,163,230**	**1,011,667**	**1,014,519**	**1,014,519**

REVENUE SUMMARY

Charges for Services	1,175,610	1,163,230	1,011,667	1,014,519	1,014,519
Total Revenues	**1,175,610**	**1,163,230**	**1,011,667**	**1,014,519**	**1,014,519**

BUDGET DETAIL

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
53110	Fees/Permits/Licenses	11,504	-	-	12,000	12,000
53320	Utilities	117,134	-	84,334	100,000	100,000
53160	Plans & Studies	-	10,000	-	10,000	10,000
53050	OMI Operations	435,584	434,630	436,630	453,832	453,832
53240	Repairs/Maintenance	42,704	57,700	67,003	52,500	52,500
53290	Telephone	310	-	622	500	500
	Total Purchased Services	**607,236**	**502,330**	**588,589**	**628,832**	**628,832**
55170	Depreciation Expense	239,254	228,519	228,519	183,738	183,738
	Total Fixed Costs	**239,254**	**228,519**	**228,519**	**183,738**	**183,738**
57500	Capital Outlay	-	-	-	-	-
57500	Rebuild Centrifuge		15,000		30,000	30,000
57500	Plant Expansion		75,000		75,000	75,000
57500	Centrifuge Backdrive				30,000	30,000
57500	Non-Potable Water Pump		15,000	11,526	20,000	20,000
57500	Blower				20,000	20,000
	Total Capital Outlay	**-**	**105,000**	**11,526**	**175,000**	**175,000**
	TOTAL	**846,490**	**835,849**	**828,634**	**987,570**	**987,570**

BUDGET SUMMARY

Purchased Services	607,236	502,330	588,589	628,832	628,832
Fixed Costs	239,254	228,519	228,519	183,738	183,738
Capital Outlay	-	105,000	11,526	175,000	175,000
Gross City Cost	**846,490**	**835,849**	**828,634**	**987,570**	**987,570**

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, generating monthly ACH file for direct pay customers, 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	19,212	16,978	15,034	17,282	17,307
Supplies	2,367	2,000	135	2,000	2,000
Purchased Services	55,979	45,200	54,029	61,200	61,200
Fixed Cost	-	-	-	-	-
Capital Outlay	-	17,000	-	15,000	15,000
Gross City Cost	77,558	81,178	69,198	95,482	95,507
Revenue	2,444,117	2,165,168	2,012,178	2,167,168	2,167,168
Net City Cost	(2,366,559)	(2,083,990)	(1,942,980)	(2,071,686)	(2,071,661)
Budgeted Positions	0.4	0.3	0.3	0.3	0.3

SUMMARY OF CHANGES: The following revenue projections/approved expenses have changed more than 10% from last year's budget: Coin Op Sales (25%), Adjustment To Utility Bills (-100%), Health Insurance (-25%), Dental Insurance (-16%), Vision Insurance (-16%), Bank Charges (25%), Contractual Services (50%), and Misc Expenditures. A capital request was made for $15,000 for a new water sales building. Overall, the department's revenue projection has remained the same as last year's and expense requests have increased by 25% not including capital requests.

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

	2012 Actual	2013 Estimated	2014 Projected
Efficiency Measures:			
Number of Accounts	2,335	2,348	2,358
Total Bills Mailed	30,067	29,907	29,749
Avg Shut Off Notices Mailed Per Month	466	462	459
Avg Shut-offs Done Per Month	85	85	85
UB Direct Bill Pmt ACH Trans Processed	57	52	50
Total Lockbox Transactions Processed	7,795	7,198	6,761
PSN Transactions Processed	3,305	5,151	9,644
Per Utility Customer Cost	$ 33.22	$ 29.47	$ 40.50
Per Capita Cost (City Support)	$ (316.26)	$ (259.65)	$ (276.85)

Finance Recommendation: Approve as requested.

Council Action: To approve as requested with a change to the maximum allowable merit raise from 4.5% to 4% with all salary-related benefit expenses to be adjusted accordingly and to increase Health Insurance Expense by $68.

REVENUE DETAIL

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
35500	Water Sales To Customer	2,256,057	1,987,668	1,555,314	1,987,668	1,987,668
35510	Water (Turn On & Reading Fees)	9,432	9,000	7,509	9,000	9,000
35520	Water Surcharges	22,107	15,000	15,650	15,000	15,000
35220	Coin Op Sales	7,531	6,000	7,047	7,500	7,500
35525	Adjustments To Water Accounts	(386)	(500)	-	-	-
35270	Water Augmentation Fee	74,688	74,000	64,319	74,000	74,000
35265	Lease Water	-	-	298,020	-	-
35275	Capital Improvement Fee	74,688	74,000	64,319	74,000	74,000
	Revenue Water	**2,444,117**	**2,165,168**	**2,012,178**	**2,167,168**	**2,167,168**

REVENUE SUMMARY

Charges for Services	2,444,117	2,165,168	1,714,158	2,167,168	2,167,168
Other	-	-	298,020	-	-
Total Revenues	**2,444,117**	**2,165,168**	**2,012,178**	**2,167,168**	**2,167,168**

BUDGET DETAIL

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
51100	Salaries & Wages	15,442	13,531	12,368	14,242	14,206
51110	FICA	904	839	743	883	880
51115	Medicare	212	196	174	207	206
51255	VALIC Retirement 3.0	626	541	495	570	568
51210	Unemployment Insurance	44	42	37	45	45
51220	Health Insurance Expense	1,740	1,633	1,048	1,152	1,220
51230	Dental Insurance Expense	133	95	80	80	80
51240	Vision Insurance Expense	24	19	16	16	16
51250	Life & AD&D Insurance Exp	34	33	28	35	35
51285	LTD Insurance Expense	56	49	45	52	51
	Total Personnel	**19,212**	**16,978**	**15,034**	**17,282**	**17,307**
52010	General Supplies	157	1,000	135	1,000	1,000
53105	Equipment <$5000	2,210	1,000	-	1,000	1,000
	Total Supplies	**2,367**	**2,000**	**135**	**2,000**	**2,000**
53060	Services	32,181	20,000	28,019	30,000	30,000
53030	Bank Charges	22,011	20,000	22,278	25,000	25,000
53110	Fees/Permits/Licenses	22	1,000	75	1,000	1,000
53290	Telephone	123	600	264	600	600
53180	Postage	91	100	51	100	100
53240	Repair & Maintenance- Equip	-	1,000	-	1,000	1,000
55160	Weld County Tax Collection Fee	1,551	2,500	2,071	2,500	2,500
55350	Misc Expenditures	-	-	1,271	1,000	1,000
	Total Purchased Services	**55,979**	**45,200**	**54,029**	**61,200**	**61,200**
57500	Capital Outlay	-	-	-	-	-
57500	Water Sales Bldg Reconst				15,000	15,000
57500	Meter Reading Equipment		17,000			
	Total Capital Outlay	**-**	**17,000**	**-**	**15,000**	**15,000**
	TOTAL	**77,558**	**81,178**	**69,198**	**95,482**	**95,507**

BUDGET SUMMARY

Personnel	19,212	16,978	15,034	17,282	17,307
Supplies	2,367	2,000	135	2,000	2,000
Purchased Services	55,979	45,200	54,029	61,200	61,200
Capital Outlay	-	17,000	-	15,000	15,000
Gross City Cost	**77,558**	**81,178**	**69,198**	**95,482**	**95,507**

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	1,356	-	-	-	-
Purchased Services	11,919	136,500	38,189	222,767	161,511
Fixed Cost	1,499,909	1,877,780	1,873,896	1,868,576	1,868,576
Capital Outlay	-	806,690	531,410	200,000	200,000
Gross City Cost	1,513,183	2,820,970	2,443,495	2,291,343	2,230,087
Transfers In From Water Sales Tax Fund	404,342	342,340	342,340	426,709	427,209
Revenue	575,348	365,120	307,106	7,000	7,000
Net City Cost	533,494	2,113,510	1,794,049	1,857,634	1,795,878
Budgeted Positions	0	0	0	0	0

SUMMARY OF CHANGES: The following revenue projections/approved expenses changed by more than 10% from last year's budget: State/Federal Grants (-100%), Capital Contributions (-100%), Operating Transfer In from Water Sales Tax Fund (25%), Contractual Operations/Management, Contractual Services, Engineering Service (12%), Plans & Studies (-86%), Professional Services, Repairs & Maintenance-Equipment, Utilities-Electrical, Miscellaneous Expenditures (-100%), Water Delivery Charge (44%), Loan Costs - Administrative Fee (-100%), 1992 Sewer Bond Interest (-100%), 1994 Centrifuge Interest (-100%), and S. Water & Sewer Line Extension (-14%). Capital requests include $100,000 lift station expansion and $100,000 for the Fulton Return Project. Overall, the department's revenue is down 39% from budgeted revenue last year and expenses are up 1% not including reserves or capital.

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

PERFORMANCE MEASURES

	2012 Actual	2013 Estimated	2014 Projected
Efficiency Measures			
Per Capita Cost (City Support)	$ 71.29	$ 239.75	$ 239.99

Finance Recommendation: Approve as requested.

Council Action: To approve as requested with the removal of $61,256 from R & M Facility Maintenance, to add $50,000 to New Centrifuge Ending Reserve, and to add $500 to Transfers In from the Water Sales Tax Fund.

REVENUE DETAIL

Account	Description	2012 Actual	2013 Amended Budget	YTD 8/31/2013	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
31610	Interest Earned	3,111	2,000	2,372	3,600	2,000	2,000
39200	Transfer from Water Sales Tax Fund	404,342	342,340	278,284	342,340	426,709	427,209
38100	Contributed Capital	9,488	-	-	-	-	-
38110	Capital Contributions	551,279	298,120	298,120	298,120	-	-
39000	Misc Revenue	11,469	5,000	3,381	5,386	5,000	5,000
39300	Emergency Reserve	131,942	164,221	131,942	131,942	173,341	173,341
39335	Fulton Return Project Reserve	-	250,000	-	-	350,000	350,000
39395	Debt Service Reserve	1,531,737	2,150,857	1,492,148	1,492,148	1,492,148	1,492,148
39360	Water Assessment Reserve	194,665	268,665	269,353	269,353	333,672	333,672
39350	Plant Fee Reserve - Water	376,524	551,524	251,524	251,524	326,524	326,524
39355	Capital Repairs Reserve	148,861	222,861	223,549	223,549	287,868	287,868
39366	Water Storage Reserve	100,000	125,000	125,000	125,000	150,000	150,000
39370	Pay-in-lieu Water Shares Reserve	218,765	672,870	672,665	672,665	714,740	714,740
39365	Filter Replacement Reserve	40,000	80,000	80,000	80,000	120,000	120,000
39375	Water & Sewer Line Replacement Reserve	625,000	775,000	775,000	775,000	925,000	925,000
39376	Water Main Expansion & Oversizing	150,000	300,000	300,000	300,000	450,000	450,000
39390	Repair/Replace Equipment Reserve	300,000	400,000	400,000	400,000	500,000	500,000
39380	Well Improvement Reserve	50,000	60,000	60,000	60,000	70,000	70,000
39385	Filtration Study Reserve	50,000	60,000	60,000	60,000	70,000	70,000
39386	Lift Station Expansion Reserve	200,000	300,000	300,000	300,000	400,000	400,000
39399	Unappropriated Reserve	(2,081,477)	(4,440,415)	(1,980,961)	(1,980,961)	(3,377,048)	(3,377,048)
	Revenue Misc	**3,015,707**	**2,648,043**	**3,742,377**	**3,809,665**	**3,419,954**	**3,420,454**

REVENUE SUMMARY

Interest Income	3,111	2,000	2,372	3,600	2,000	2,000
Internal Transfers	404,342	342,340	278,284	342,340	426,709	427,209
Other	572,237	303,120	301,501	303,506	5,000	5,000
Beginning Reserves	2,036,017	1,940,583	3,160,219	3,160,219	2,986,245	2,986,245
Total Revenues	**3,015,707**	**2,648,043**	**3,742,377**	**3,809,665**	**3,419,954**	**3,420,454**

BUDGET DETAIL

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
51100	Salaries & Wages	1,356	-	-	-	-
	Total Personnel	**1,356**	**-**	**-**	**-**	**-**
53050	Contractual Operations/Management	-	-	-	60,511	60,511
53060	Contractual Services	-	-	140	5,000	5,000
53080	Dues & Subscriptions	1,783	2,000	1,786	2,000	2,000
53100	Engineering Services	1,245	53,500	25,730	60,000	60,000
53120	Legal Fees	-	10,000	3,388	10,000	10,000
53160	Raw Water Plans & Studies	8,035	70,000	2,445	10,000	10,000
53220	Public Notices	-	1,000	-	1,000	1,000
53210	Professional Services	-	-	1,207	1,000	1,000
53240	Repairs & Maintenance - Equipment	-	-	-	7,000	7,000
53250	R&M Facility Maintenance	-	-	-	61,256	-
53320	Utilities - Electrical	856	-	3,493	5,000	5,000
	Total Purchased Services	**11,919**	**136,500**	**38,189**	**222,767**	**161,511**
55260	Insurance - CIRSA	59,366	67,264	67,957	67,645	67,645
58010	Loan Administrative Fees	10,518	11,000	11,000	-	-
58020	CWRPDA Sewer - Principal	-	-	307,373	-	-
58030	Centrifuge - Principal	-	-	11,507	-	-
58040	USDA Big Water 5.5M - Principal	-	-	98,400	103,500	103,500
58050	USDA Big Water 6M - Principal	-	-	115,000	122,000	122,000
58070	CWCB Water Loan - Principal	-	-	104,333	106,420	106,420
58080	Water Treatment Plant Exp - Principal	-	-	100,000	105,000	105,000
58090	Windy Gap - Principal	-	-	100,000	105,000	105,000
58110	S. Water & Sewer Extension - Principal	-	-	11,884	-	-
58120	CWRPDA Sewer - Interest	13,797	22,270	22,270	-	-
58130	Centrifuge - Interest	426	293	293	-	-
58140	USDA Big Water 5.5M - Interest	232,219	228,959	228,959	223,853	223,853
58150	USDA Big Water 6M - Interest	249,784	244,270	244,270	238,569	238,569
58160	CWRPDA 3M - Interest	4,188	-	-	-	-
58170	CWCB Water Loan - Interest	118,863	56,383	56,383	54,296	54,296
58180	Water Treatment Plant Exp - Interest	53,837	49,570	49,570	44,670	44,670
58190	Windy Gap Water - Interest	75,749	73,506	73,506	69,506	69,506
58210	S. Water & Sewer Extension - Interest	87,994	102,947	102,947	88,073	88,073
55475	Windy Gap Delivery	86,295	112,200	110,623	161,160	161,160
55470	Water Assessment	79,904	166,118	166,118	180,804	180,804
55307	Leases & Rentals Water Storage	42,085	240,000	240,000	240,000	240,000
55308	Water Lease	380,000	500,000	500,000	500,000	500,000
55350	Miscellaneous Expenditures	4,885	3,000	-	-	-
	Total Fixed Costs	**1,499,909**	**1,877,780**	**1,873,896**	**1,868,576**	**1,868,576**
57500	Capital Projects	-	106,690	148,907	-	-
57500	S. Lift Station		500,000			
57500	Lift Station Expansion		100,000		100,000	100,000

BUDGET DETAIL

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
57500	Fulton Return Project		100,000	100,000	100,000	100,000
57500	Perry Pit Discharge Outlet			282,503		
	Total Capital Outlay	**-**	**806,690**	**531,410**	**200,000**	**200,000**
59010	Debt Service Reserve	1,492,148	1,814,560	1,492,148	1,492,148	1,513,064
59020	Emergency Reserve	131,942	191,091	173,341	205,599	209,944
59035	New Centrifuge Reserve	-	-	-	-	50,000
59080	Sewer Plant Reserve	251,524	626,524	326,524	401,524	401,524
59081	Filtration Study	60,000	70,000	70,000	80,000	80,000
59085	Fulton Return Project Reserve	-	350,000	350,000	350,000	350,000
59100	Capital Repairs Reserve	223,549	296,861	287,868	361,868	361,868
59110	Filter Replacement Reserve	80,000	120,000	120,000	160,000	160,000
59115	Pay-in-lieu Water Shares Reserve	672,665	672,870	714,740	714,740	714,740
59120	Repair/Replace Equipment Reserve	400,000	500,000	500,000	600,000	600,000
59140	Water Assessment Reserve	269,353	342,665	333,672	407,672	407,672
59145	Raw Water Storage Reserve	125,000	150,000	150,000	175,000	175,000
59150	Water & Sewer Line Reserve	775,000	725,000	925,000	1,075,000	325,000
59151	Water Main Expansion & Over sizing	300,000	450,000	450,000	600,000	600,000
59155	Well Improvement Reserve	60,000	70,000	70,000	80,000	30,000
59160	Lift Station Expansion Reserve	300,000	400,000	400,000	500,000	500,000
59040	Fund Balance Reserves	(1,980,961)	(5,496,496)	(3,377,048)	(6,371,800)	(5,791,408)
	Total Reserves	**3,160,219**	**1,283,075**	**2,986,245**	**831,750**	**687,404**
	TOTAL	**4,673,403**	**4,104,045**	**5,429,740**	**3,123,093**	**2,917,491**

BUDGET SUMMARY

Personnel	1,356	-	-	-	-
Purchased Services	11,919	136,500	38,189	222,767	161,511
Fixed Costs	1,499,909	1,877,780	1,873,896	1,868,576	1,868,576
Capital Outlay	-	806,690	531,410	200,000	200,000
Reserves	3,160,219	1,283,075	2,986,245	831,750	687,404
Gross City Cost	**4,673,403**	**4,104,045**	**5,429,740**	**3,123,093**	**2,917,491**

Budget Unit Summary

AGENCY/DEPARTMENT NAME: STORM WATER DRAINAGE FACILITY FUND

BUDGET TITLE & NUMBER: 45 - 320

DEPARTMENT DESCRIPTION: To correct and 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	13,730	14,840	13,136	14,845	15,108
Supplies	724	500	718	3,000	3,000
Purchased Services	430	11,000	11,000	13,000	13,000
Fixed Cost	-	-	-	-	-
Capital Outlay	-	250,000	250,000	150,000	150,000
Gross City Cost	14,884	276,340	274,854	180,845	181,108
Transfers-out					
Transfers-in	-	-	-	-	-
Revenue	108,034	67,730	120,788	67,730	67,730
Net City Cost	(93,149)	208,610	154,066	113,115	113,378
Budgeted Positions	0.25	0.25	0.25	0.25	0.25

SUMMARY OF CHANGES: The 2014 approved expenses that changed more than 10% from 2013 are as follows: General Supplies (100%), Engineering Service (67%) and Equipment < $5,000. Capital requests for $150,000 were made for 2014. Overall, projected revenue remained the same as 2013 while expenses increased 18% not including capital. The projected fund balance has decreased 25%. This is mostly due to a high level of capital projects being planned.

OBJECTIVES: The goal of the Storm Water Drainage Department for 2014 is to upgrade the underground piping to avoid flooding and loss to residents.

PERFORMANCE MEASURES

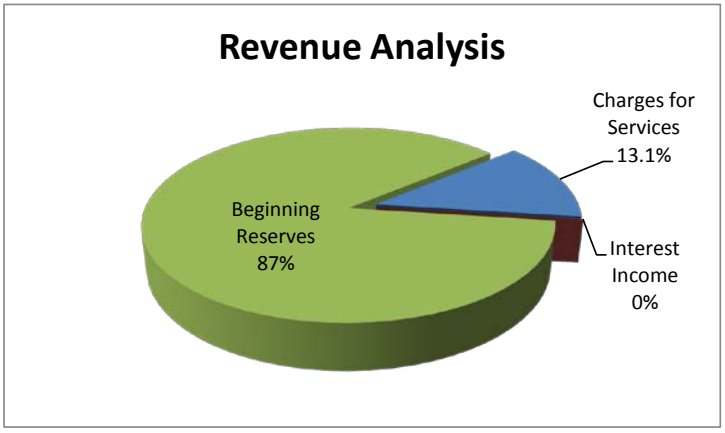
	2012 Actual	2013 Estimated	2014 Projected
Efficiency Measures			
Efficiency Measure/Miles of Storm Sewer Lines	26	26	26
Cost Per Mile To Maintain	$ (3,582.66)	$ 5,925.62	4,360.69

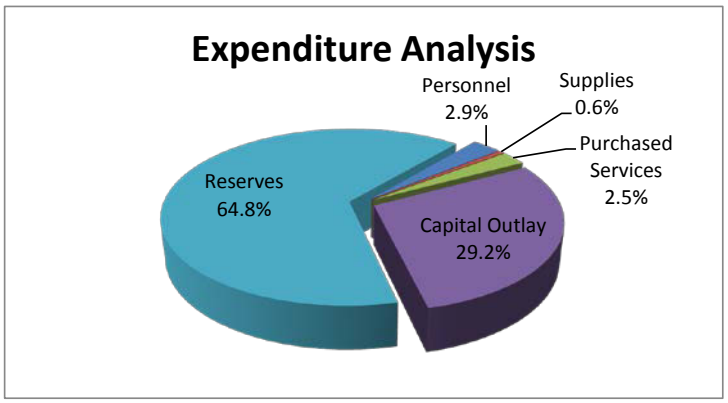
Finance Recommendation: Approve as requested.

Council Action: To approve as requested with a change to the maximum possible merit raise that can be earned from 4.5% to 4% with all salary-related benefit expenses to be adjusted accordingly and with an addition to Health Insurance Expense in the amount of $292 and with an addition to Vision Insurance Expense in the amount of $1.

BUDGET SUMMARY

Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
REVENUE SUMMARY					
Charges for Services	107,886	67,580	120,653	67,580	67,580
Interest Income	147	150	135	150	150
Beginning Reserves	507,407	555,379	600,557	446,491	446,491
TOTAL REVENUES	**615,441**	**623,109**	**721,345**	**514,221**	**514,221**
BUDGET SUMMARY					
Personnel	13,730	14,840	13,136	14,845	15,108
Supplies	724	500	718	3,000	3,000
Purchased Services	430	11,000	11,000	13,000	13,000
Capital Outlay	-	250,000	250,000	150,000	150,000
Reserves	600,557	346,769	446,491	333,376	333,113
Gross City Cost	**615,441**	**623,109**	**721,345**	**514,221**	**514,221**





BUDGET DETAIL

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
35525	Storm Water Write-off	(13)	-	-	-	-
33210	Storm Drain Infrastructure I	41,654	1,500	63,738	1,500	1,500
35550	Storm Water Fee	66,246	66,080	56,915	66,080	66,080
31610	Interest Earned	147	150	135	150	150
39399	Unappropriated Reserves	507,407	555,379	600,557	446,491	446,491
	TOTAL	**615,441**	**623,109**	**721,345**	**514,221**	**514,221**

REVENUE SUMMARY

Charges for Services	107,886	67,580	120,653	67,580	67,580
Interest Income	147	150	135	150	150
Beginning Reserves	507,407	555,379	600,557	446,491	446,491
TOTAL REVENUES	**615,441**	**623,109**	**721,345**	**514,221**	**514,221**

BUDGET DETAIL

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
51100	Salaries & Wages	9,877	9,757	8,992	9,903	9,877
51105	Overtime	303	1,000	490	1,000	1,000
51110	FICA	506	667	514	676	674
51115	Medicare	118	156	120	159	158
51210	Unemployment Insurance	25	33	28	33	33
51220	Health Insurance	2,291	2,572	2,389	2,407	2,699
51230	Dental Insurance	140	140	144	145	145
51240	Vision Insurance	28	28	28	28	29
51250	Life & AD&D Insurance	20	22	20	22	22
51255	VALIC Retirement 4.0	391	430	379	436	435
51285	Long Term Disability Insurance	32	35	32	36	36
	Total Personnel	**13,730**	**14,840**	**13,136**	**14,845**	**15,108**
52010	General Supplies	724	500	718	1,000	1,000
53105	Equipment <$5000	-	-	-	2,000	2,000
	Total Supplies	**724**	**500**	**718**	**3,000**	**3,000**
53160	Plans & Studies	-	6,000	6,000	6,000	6,000
53100	Engineering Services	-	3,000	3,000	5,000	5,000
53250	Repairs & Maintenance	430	2,000	2,000	2,000	2,000
	Total Purchased Services	**430**	**11,000**	**11,000**	**13,000**	**13,000**
57500	Capital Projects	-	250,000	250,000	150,000	150,000
	Total Capital Outlay	**-**	**250,000**	**250,000**	**150,000**	**150,000**
59040	Fund Balance Reserves	600,557	346,769	446,491	333,376	333,113
	Total Reserves	**600,557**	**346,769**	**446,491**	**333,376**	**333,113**
	TOTAL	**615,441**	**623,109**	**721,345**	**514,221**	**514,221**

BUDGET SUMMARY

Personnel	13,730	14,840	13,136	14,845	15,108
Supplies	724	500	718	3,000	3,000
Purchased Services	430	11,000	11,000	13,000	13,000
Capital Outlay	-	250,000	250,000	150,000	150,000
Reserves	600,557	346,769	446,491	333,376	333,113
Gross City Cost	**615,441**	**623,109**	**721,345**	**514,221**	**514,221**

Budget Unit Summary

AGENCY/DEPARTMENT NAME: Recreation Center - Operations

BUDGET TITLE & NUMBER: 50-610

DEPARTMENT DESCRIPTION: Tracking of the cost to run the Recreation Center that serves the citizens of the City.

Resources	Actual Last Year	Budgeted Current Year	Projected Current Year	Requested Next Year	Final Next Year
Personnel Services	447,315	493,304	459,371	476,837	479,706
Supplies	58,459	52,750	46,184	51,250	51,250
Purchased Services	256,344	221,050	200,334	211,950	211,950
Fixed Cost	428,475	408,507	413,457	395,372	395,372
Capital Outlay	-	72,925	55,325	45,000	45,000
Gross City Cost	1,190,593	1,248,536	1,174,671	1,180,409	1,183,278
Transfers In	-	-	-	-	-
Revenue	1,234,961	1,642,458	1,635,500	1,352,131	1,362,627
Net City Cost	(44,368)	(393,922)	(460,829)	(171,722)	(179,349)
Budgeted Positions	14.12	14.67	14.67	14.22	14.22

SUMMARY OF CHANGES: The 2014 projected revenue/approved expenses that changed more than 10% from 2013 are as follows: Property Tax Revenue (-24%), Brochure Advertising Revenue (-25%), Consignment Ticket Sales, Monthly Pass Revenue (16%), Punch Pass Revenue (264%), Rental-Rec Center (-100%), General Programs, Special Events (-13%), Winterfest Revenue (27%), Pro Shop Revenue (11%), Vending (-18%), Interest Earned, Miscellaneous Revenue (833%), Workers Comp Insurance (13%), Health Insurance (-13%), Vision Insurance (-11%), General Supplies (-11%), Office Supplies (19%), Fuel & Oil (150%), Bank Charges (100%), Contractual Services (-40%), Postage (-53%), Repairs & Maintenance-Equipment (33%), Repairs & Maintenance-Facility (122%), Staff Development (67%), Travel & Meetings (20%), Utilities-Electrical (-13%), Capital Lease (-29%), Concession Expenses (43%), County Tax Collection Fee (16%), Programs-Winterfest (100%), and Rec Center Bond Interest (-13%). Capital requests for 2014 are $15,000 for locker replacement, $15,000 for a surge protector, and $15,000 for cardio equipment. The projected fund balance will increase 50% in 2014. This is mostly due to low capital requests and keeping expenses down.

OBJECTIVES: The two main goals for 2014 for the Recreation Center are to improve and update the fitness area with state-of-the-art cardio equipment and to increase memberships with the help of on-line renewal options.

PERFORMANCE MEASURES

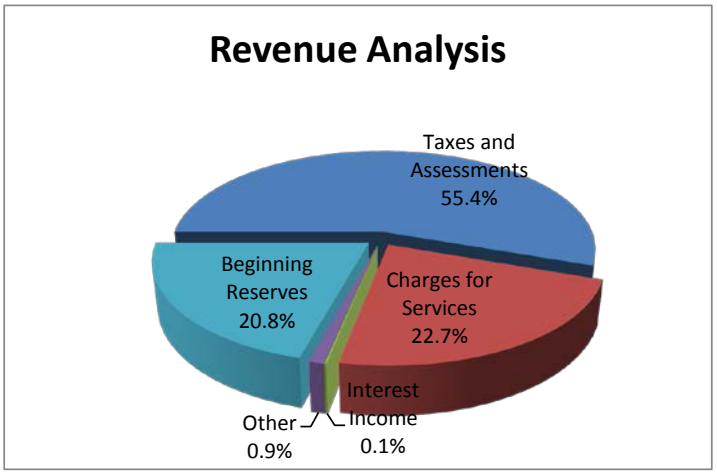
	2012 Actual	2013 Estimated	2014 Projected
Efficiency Measures			
Membership Usage	34,150	38,950	44,500
Daily Drop-In Usage	24,098	27,600	32,000
Cost Per Usage	$ (1)	$ (7)	$ (2)
Per Capita Cost (City Support)	$ (5.93)	$ (61.58)	$ (23.97)

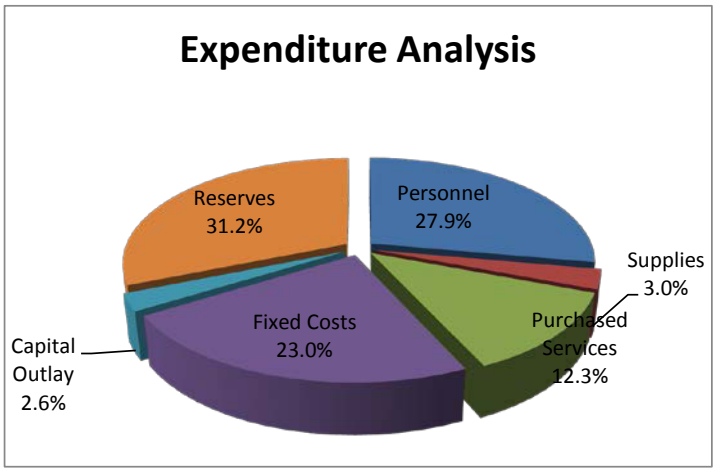
Finance Recommendation: Approve as requested.

Council Action: To approve as requested with the addition of $9,000 revenue for Disposition of Assets, with a change to the maximum allowable merit raise from 4.5% to 4% with all salary-related benefit expenses to be adjusted accordingly, with Health Insurance Expense to increase by $3,430, and with Vision Insurance Expense to increase by $11.

BUDGET SUMMARY

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
REVENUES						
	Taxes and Assessments	871,184	1,251,008	1,251,008	951,681	953,177
	Charges for Services	340,418	385,175	376,955	391,250	391,250
	Interest Income	14,938	-	1,200	2,000	2,000
	Other	8,421	6,275	6,337	7,200	16,200
	Beginning Reserves	(147,317)	(61,429)	(102,949)	357,880	357,880
	TOTAL REVENUES	**1,087,644**	**1,581,029**	**1,532,551**	**1,710,011**	**1,720,507**
BUDGET SUMMARY						
	Personnel	447,315	493,304	459,371	476,837	479,706
	Supplies	58,459	52,750	46,184	51,250	51,250
	Purchased Services	256,344	221,050	200,334	211,950	211,950
	Fixed Costs	428,475	408,507	413,457	395,372	395,372
	Capital Outlay	-	72,925	55,325	45,000	45,000
	Reserves	(102,949)	332,493	357,880	529,602	537,229
	Gross City Cost	**1,087,644**	**1,581,029**	**1,532,551**	**1,710,011**	**1,720,507**





REVENUE DETAIL

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
31100	Real Property Taxes-City	871,184	1,251,008	1,251,008	951,681	953,177
	Taxes & Government Funds	**871,184**	**1,251,008**	**1,251,008**	**951,681**	**953,177**
36105	Teen Program Fees	4,616	5,250	5,080	5,250	5,250
36110	Consignment Ticket Sales	-	-	252	250	250
36115	Admissions - Daily	85,261	97,000	95,420	97,000	97,000
36125	Punch Pass	1,671	1,100	4,049	4,000	4,000
36130	3 Month Pass	33,858	42,000	39,917	42,000	42,000
36135	Annual Pass	32,440	44,000	35,151	40,000	40,000
36122	Monthly Pass	44,475	47,500	53,099	55,000	55,000
36145	Rental Center	329	1,100	-	-	-
36150	Rental Deposits	20,881	23,500	19,673	23,000	23,000
36155	Aquatics	35,817	30,000	30,000	30,000	30,000
36160	Fitness Programs	7,358	7,500	7,357	7,900	7,900
36165	General Programs	(543)	-	168	200	200
36170	Day Camp Program	9,579	18,000	19,000	19,100	19,100
36171	Pre-School Program	14,367	16,500	17,702	15,400	15,400
36175	Contract Programs	18,832	17,000	17,000	18,000	18,000
36180	Pro-Shop Revenue	2,498	2,250	3,660	2,500	2,500
36180	Silver Sneakers	16,979	18,500	18,000	20,000	20,000
36185	Special Events	2,165	2,300	2,300	2,000	2,000
36190	Vending	6,879	8,500	6,576	7,000	7,000
36100	Brochure Advertising	2,117	2,400	1,800	1,800	1,800
36235	Winter Fest	382	275	350	350	350
36195	Baby Sitting	458	500	401	500	500
	Charge For Services	**340,418**	**385,175**	**376,955**	**391,250**	**391,250**
31610	Interest Earned	14,938	-	1,200	2,000	2,000
31620	Disp of Assets	-	-	-	-	9,000
39020	Citywide Donations	4,155	2,000	1,641	2,000	2,000
39040	Donations - Teen Program	4,264	4,200	4,000	4,500	4,500
39000	Misc Revenue	2	75	696	700	700
	Other Revenue	**23,359**	**6,275**	**7,537**	**9,200**	**18,200**
39390	Tabor Reserve					
39315	Equipment Reserve	-	-	-	10,000	10,000
39399	Unappropriated Reserves	(147,317)	(61,429)	(102,949)	347,880	347,880
	Reserves	**(147,317)**	**(61,429)**	**(102,949)**	**357,880**	**357,880**
	TOTAL	1,087,644	1,581,029	1,532,551	1,710,011	1,720,507

REVENUE SUMMARY

Taxes and Assessments	871,184	1,251,008	1,251,008	951,681	953,177
Charges for Services	340,418	385,175	376,955	391,250	391,250
Interest Income	14,938	-	1,200	2,000	2,000
Other	8,421	6,275	6,337	7,200	16,200
Beginning Reserves	(147,317)	(61,429)	(102,949)	357,880	357,880
TOTAL REVENUES	**1,087,644**	**1,581,029**	**1,532,551**	**1,710,011**	**1,720,507**

BUDGET DETAIL

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
51100	Salaries& Wages	356,376	385,200	355,218	376,335	375,820
51105	Overtime	57	-	26	-	-
51110	FICA	21,128	23,881	20,665	23,334	23,302
51115	Medicare	4,941	5,587	4,831	5,455	5,450
51255	VALIC Retirement 4.0	7,477	8,061	6,943	7,841	7,822
51240	Vision Insurance	488	495	403	430	441
51220	Health Insurance	32,950	45,062	32,419	35,787	39,217
51230	Dental Insurance	2,018	2,378	2,003	2,342	2,342
51250	Life & AD&D Ins	405	461	385	448	448
51285	Long Term Disability Ins	647	724	625	706	705
51120	Worker's Comp	19,805	20,292	34,787	23,024	23,024
51210	Unemployment Ins.	1,024	1,163	1,066	1,135	1,135
	Total Personnel	**447,315**	**493,304**	**459,371**	**476,837**	**479,706**
52010	Gen Supplies	21,699	18,500	15,579	16,500	16,500
52020	Office Supplies	1,883	2,700	2,700	3,200	3,200
55150	Pro Shop	1,330	1,300	1,300	1,300	1,300
52030	Janitorial	13,313	13,000	10,111	13,000	13,000
52040	Chemicals	10,681	11,000	10,975	11,000	11,000
53310	Uniforms	1,632	1,250	700	1,250	1,250
53105	Equip <$5000	7,920	5,000	4,819	5,000	5,000
	Total Supplies	**58,459**	**52,750**	**46,184**	**51,250**	**51,250**
53060	Services	69,762	50,000	27,536	30,000	30,000
53080	Dues & Subscriptions	551	650	613	650	650
53110	Fees, Permits & Licenses	25	50	43	50	50
53030	Bank Charges	9,248	5,000	10,034	10,000	10,000
53320	Utilities - Electric	80,045	75,000	67,796	65,000	65,000
53330	Utilities - Gas	21,305	27,000	24,476	25,000	25,000
53340	Water & Sewer	21,207	20,000	12,847	20,000	20,000
53290	Telephone Expense	6,119	5,000	5,634	5,500	5,500
53180	Postage	2,573	3,000	1,223	1,400	1,400
52080	Fuel & Oil	941	600	1,662	1,500	1,500
53200	Printing	4,989	5,000	5,000	5,000	5,000
53130	Marketing & Promo	583	2,000	2,200	2,000	2,000
53240	Repairs & Maint - Equip	23,705	15,000	14,855	20,000	20,000
53250	Repairs & Maint - Facility	12,296	9,000	24,605	20,000	20,000
53300	Travel & Meetings	105	500	101	600	600
53120	Legal Fees	-	250	-	250	250
53280	Staff Development	2,891	3,000	1,709	5,000	5,000
	Total Purchased Services	**256,344**	**221,050**	**200,334**	**211,950**	**211,950**
55260	Insurance-Cirsa	20,858	23,634	25,000	23,767	23,767
55170	Depreciation Exp	239,917	229,366	229,366	228,767	228,767
55160	County Tax Collection	8,720	8,604	20,429	10,000	10,000
58010	Admin. Fees	-	-	600	-	-

BUDGET DETAIL

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
55020	Bad Debts	1,024	-	-	-	-
58010	Loan Costs	9,566	-	-	-	-
58100	Bonds Rec Center Principal	-	-	375,000	380,000	380,000
58200	Bonds Rec Center In	129,198	128,903	119,338	111,838	111,838
55395	Program-Day Camp	57	2,500	1,500	2,500	2,500
55396	Program-preschool	1,021	1,500	1,200	1,500	1,500
55400	Teen Program	5,387	6,000	5,500	6,000	6,000
55408	Programs - Winter Fest	2,545	1,000	1,500	2,000	2,000
55100	Concessions Exp	5,824	3,500	5,866	5,000	5,000
55050	Capital Lease	3,829	3,500	2,672	2,500	2,500
55060	Cash Over / Short	78	-	(1,070)	-	-
55280	Cirsa Ins. Claims	451	-	1,556	1,500	1,500
	Total Fixed Charges	**428,475**	**408,507**	**413,457**	**395,372**	**395,372**
59040	To Fund Balance Reserve	(102,949)	322,493	347,880	519,602	527,229
59025	Equipment Reserves	-	10,000	10,000	10,000	10,000
	Total Reserves	**(102,949)**	**332,493**	**357,880**	**529,602**	**537,229**
57500	Capital Project	-	-	-	-	-
57500	Locker Replacements				15,000	15,000
57500	Surge Protector				15,000	15,000
57500	Enclose Pool Deck		20,000	5,100		
57500	Sand Filters		8,000	6,800		
57500	Lighting Upgrade		34,925	34,925		
57500	Cardio Equipment		10,000	8,500	15,000	15,000
	Total Capital Outlay	**-**	**72,925**	**55,325**	**45,000**	**45,000**
	Total	**1,087,644**	**1,581,029**	**1,532,551**	**1,710,011**	**1,720,507**

BUDGET SUMMARY

Personnel	447,315	493,304	459,371	476,837	479,706
Supplies	58,459	52,750	46,184	51,250	51,250
Purchased Services	256,344	221,050	200,334	211,950	211,950
Fixed Costs	428,475	408,507	413,457	395,372	395,372
Capital Outlay	-	72,925	55,325	45,000	45,000
Reserves	(102,949)	332,493	357,880	529,602	537,229
Gross City Cost	**1,087,644**	**1,581,029**	**1,532,551**	**1,710,011**	**1,720,507**

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	292,268	308,658	307,020	308,348	308,348
Supplies	13,538	24,820	12,058	24,520	24,520
Purchased Services	354,768	338,155	229,286	307,881	307,881
Fixed Cost	398,383	309,280	299,186	308,357	308,357
Capital Outlay	29,508	29,508	29,508	29,508	29,508
Gross City Cost	1,088,465	1,010,421	877,058	978,614	978,614
Revenue	917,182	889,865	848,946	895,390	895,390
Net City Cost	171,282	120,556	28,112	83,224	83,224
Budgeted Positions	0	0	0	0	0

SUMMARY OF CHANGES: 2014 projected revenues are up 1% while approved expenses are down 3% from the 2013 budget. The projected fund balance has decreased 1% from 2014 to 2013. See individual budget units for more detail.

OBJECTIVES: See individual budget units.

PERFORMANCE MEASURES

	2012 Actual	2013 Estimated	2014 Projected
Efficiency Measures			
Per Capita Cost (city support)	$ 22.89	$ 3.76	$ 11.12

Finance Recommendation: See individual budget units.

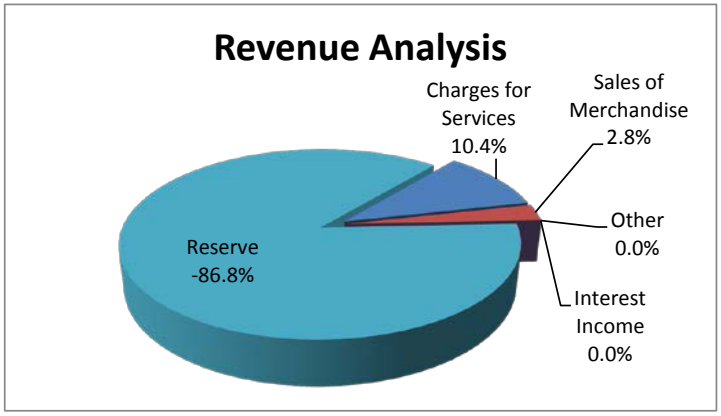
Council Action: See individual budget units.

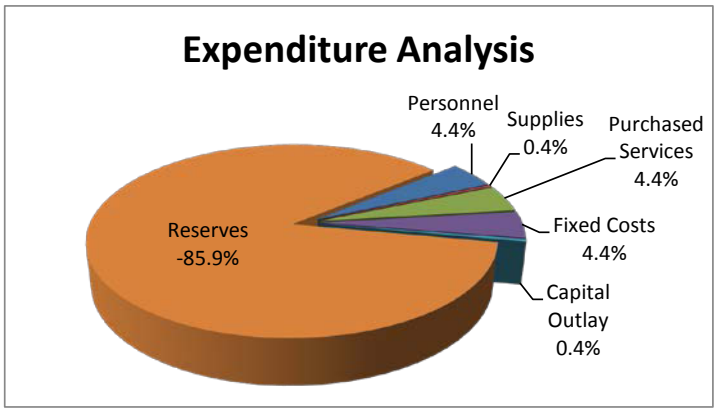
BUDGET SUMMARY

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
REVENUE						
	Charges for Services	722,775	702,925	650,084	705,650	705,650
	Sales of Merchandise	191,976	186,400	189,547	189,200	189,200
	Other	2,403	540	9,285	540	540
	Interest Income	29	-	30	-	-
	Reserve	(5,691,977)	(5,862,371)	(5,863,259)	(5,891,371)	(5,891,371)
	TOTAL REVENUE	**(4,774,795)**	**(4,972,506)**	**(5,014,313)**	**(4,995,981)**	**(4,995,981)**

BUDGET SUMMARY

	Personnel	292,268	308,658	307,020	308,348	308,348
	Supplies	13,538	24,820	12,058	24,520	24,520
	Purchased Services	354,768	338,155	229,286	307,881	307,881
	Fixed Costs	398,383	309,280	299,186	308,357	308,357
	Capital Outlay	29,508	29,508	29,508	29,508	29,508
	Reserves	(5,863,259)	(5,982,927)	(5,891,371)	(5,974,595)	(5,974,595)
	Gross City Cost	**(4,774,795)**	**(4,972,506)**	**(5,014,313)**	**(4,995,981)**	**(4,995,981)**





REVENUE DETAIL

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
36960	Golf Club Rental	1,410	1,400	1,565	1,400	1,400
36900	Sales - Pro Shop	39,091	50,000	39,533	50,000	50,000
36905	Sales - Food	57,560	50,000	38,431	50,000	50,000
36910	Sales - Beverage	86,816	79,000	103,391	81,800	81,800
36915	Prepackaged Food & Beverage	7,099	6,000	6,627	6,000	6,000
	Total Pro Shop	**191,976**	**186,400**	**189,547**	**189,200**	**189,200**
36950	Green Fees	499,881	500,500	452,096	501,500	501,500
36955	Cart Rentals	194,699	177,425	172,544	179,150	179,150
36965	Range Fees	28,195	25,000	24,964	25,000	25,000
36980	Lessons	-	-	480	-	-
31610	Interest Earned	29	-	30	-	-
31121	Sales Tax Service Fee	367	540	408	540	540
39000	Misc Revenue	1,037	-	8,877	-	-
	Total Course Operations	**724,207**	**703,465**	**659,399**	**706,190**	**706,190**
36010	Enhancement Assessment	1,000	-	-	-	-
	Total Administration	**1,000**	**-**	**-**	**-**	**-**
39395	Debt Service Reserve	16,500	16,500	16,500	16,500	16,500
39399	Unappropriated Reserves	(5,708,477)	(5,878,871)	(5,879,759)	(5,907,871)	(5,907,871)
	Total Reserves	**(5,691,977)**	**(5,862,371)**	**(5,863,259)**	**(5,891,371)**	**(5,891,371)**
	Total Revenue	**(4,774,795)**	**(4,972,506)**	**(5,014,313)**	**(4,995,981)**	**(4,995,981)**

REVENUE SUMMARY

Charges for Services	722,775	702,925	650,084	705,650	705,650
Sales of Merchandise	191,976	186,400	189,547	189,200	189,200
Other	2,403	540	9,285	540	540
Interest Income	29	-	30	-	-
Reserve	(5,691,977)	(5,862,371)	(5,863,259)	(5,891,371)	(5,891,371)
Total Revenue	**(4,774,795)**	**(4,972,506)**	**(5,014,313)**	**(4,995,981)**	**(4,995,981)**

BUDGET DETAIL

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
51100	Salaries & Wages	252,675	263,667	264,260	263,395	263,395
51110	FICA	30,382	28,081	27,415	28,051	28,051
51120	Worker's Comp	2,872	7,910	6,724	7,902	7,902
51220	Health Insurance	6,339	9,000	8,621	9,000	9,000
	Total Personnel	**292,268**	**308,658**	**307,020**	**308,348**	**308,348**
52010	General Supplies	12,706	21,750	11,208	22,450	22,450
53310	Uniforms	-	2,070	850	2,070	2,070
53105	Equipment <$5000	832	1,000	-	-	-
	Total Supplies	**13,538**	**24,820**	**12,058**	**24,520**	**24,520**
53080	Dues & Subscriptions	540	684	583	684	684
53110	Fees / Permits / License	1,443	2,340	1,652	2,340	2,340
53320	Utilities - Electrical	46,595	36,600	12,217	36,600	36,600
53340	Utilities - Water & Sewer	34,994	52,340	17,420	25,596	25,596
53345	Utilities - Trash	1,512	1,340	1,361	1,140	1,140
53290	Telephone Expense	4,061	5,340	4,731	5,340	5,340
53180	Postage	50	30	83	100	100
52080	Fuel & Oil	32,371	28,400	27,483	28,400	28,400
52060	Sand / Soil	-	2,000	-	2,000	2,000
52050	Seed / Sod / Trees	129	2,000	790	2,000	2,000
52040	Chemical & Fertilizer	25,497	29,400	21,861	29,400	29,400
53120	Legal Fees	28,878	10,000	-	10,000	10,000
53020	Auditor Fees	-	3,000	1,250	3,000	3,000
53302	Trustee Fees	2,763	7,121	6,977	7,121	7,121
53060	Misc Contract Services	741	1,200	1,186	1,500	1,500
53210	Professional Services	26,128	25,800	25,800	25,800	25,800
53130	Marketing & Promotions	3,436	10,000	3,650	7,300	7,300
53050	Management Fees	60,000	60,000	60,000	60,000	60,000
53230	Recruitment	750	1,000	635	-	-
53270	Repair & Maint - Vehicle	41	360	150	360	360
53250	Repair & Maintenance	45,491	18,200	11,495	15,600	15,600
53260	Repair & Maint - Building & Grounds	17,891	13,000	11,624	15,600	15,600
53245	Repair & Maint - Cart Pat	2,900	6,000	3,029	6,000	6,000
53240	Repair & Maint - Equipment	18,540	22,000	15,309	22,000	22,000
53300	Travel/Meetings	16	-	-	-	-
	Total Purchased Services	**354,768**	**338,155**	**229,286**	**307,881**	**307,881**
53335	GC Security	840	1,000	489	280	280
55260	Insurance-CIRSA	21,488	16,362	14,430	16,454	16,454
55270	Insurance-Other	-	-	10,621	13,714	13,714
55170	Depreciation Expense	85,190	78,026	78,026	75,032	75,032
58015	Amortization Loan Cost	23,397	-	-	-	-
55470	Water Assessments	9,350	36,000	36,000	36,000	36,000
53030	Bank Charge	13,347	12,570	11,358	12,570	12,570

BUDGET DETAIL

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
55220	Credit Card Charges	135	240	273	240	240
58210	Interest 1996A1	164,964	-	-	-	-
58220	Interest 1996B	29,250	-	-	-	-
58230	Interest 1996A	(112,753)	-	-	-	-
55120	GC Food	20,065	26,875	21,761	26,945	26,945
55130	GC Bar	32,739	30,000	26,572	18,915	18,915
55140	GC Pro Shop	26,255	33,340	24,542	33,340	33,340
55150	Prepackaged Food & Beverage	16,952	13,613	14,170	13,613	13,613
55300	Leases Rentals	19,570	20,496	20,239	20,496	20,496
55305	Cart Leases	40,755	40,758	40,756	40,758	40,758
55060	Cash Over / Short	98	-	(51)	-	-
55020	Bad Debts	6,740	-	-	-	-
	Total Fixed Costs	**398,383**	**309,280**	**299,186**	**308,357**	**308,357**
55050	Capital Lease	29,508	29,508	29,508	29,508	29,508
	Total Capital Outlay	**29,508**	**29,508**	**29,508**	**29,508**	**29,508**
59010	Debt Services Reserves GC	16,500	16,500	16,500	16,500	16,500
59040	To Fund Balance Reserve	(5,879,759)	(5,999,427)	(5,907,871)	(5,991,095)	(5,991,095)
	Total Reserves	**(5,863,259)**	**(5,982,927)**	**(5,891,371)**	**(5,974,595)**	**(5,974,595)**
	Gross City Cost	**(4,774,795)**	**(4,972,506)**	**(5,014,313)**	**(4,995,981)**	**(4,995,981)**

BUDGET SUMMARY

Personnel	292,268	308,658	307,020	308,348	308,348
Supplies	13,538	24,820	12,058	24,520	24,520
Purchased Services	354,768	338,155	229,286	307,881	307,881
Fixed Costs	398,383	309,280	299,186	308,357	308,357
Capital Outlay	29,508	29,508	29,508	29,508	29,508
Reserves	(5,863,259)	(5,982,927)	(5,891,371)	(5,974,595)	(5,974,595)
Gross City Cost	**(4,774,795)**	**(4,972,506)**	**(5,014,313)**	**(4,995,981)**	**(4,995,981)**

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. This department is managed by Escalante Golf.

Resources	Actual Last Year	Budgeted Current Year	Projected Current Year	Requested Next Year	Final Next Year
Personnel Services	172,599	166,559	173,436	166,682	166,682
Supplies	4,010	16,420	6,810	16,120	16,120
Purchased Services	30,593	42,804	30,575	39,204	39,204
Fixed Costs	160,964	162,386	144,876	150,651	150,651
Capital Outlay	-	-	-	-	-
Gross City Cost	368,166	388,169	355,697	372,657	372,657
Revenue	193,408	186,940	198,862	189,740	189,740
Net City cost	174,758	201,229	156,835	182,917	182,917
Budgeted Positions	0	0	0	0	0

SUMMARY OF CHANGES: The revenue projections/expense requests for 2014 that have changed more than 10% from 2013 are as follows: Contractual Services (50%), Marketing & Promotions (-27%), Recruitment (-100%), Repairs & Maintenance-Facility (-100%), Repairs & Maintenance-Grounds, Utilities-Security (-72%), Utilities-Trash (-25%), and Cost of Goods-Liquor (-37%). Overall, revenue projections are up 1% and expense requests are down 4%.

OBJECTIVES: To increase emphasis on customer service with goal of creating more repeat customers; to improve training to provide a higher level customer service experience at the golf course; and to investigate cross promotion ideas across food & beverage, the pro shop, golf & cart rounds.

PERFORMANCE MEASURES

	2012 Actual	2013 Estimated	2014 Projected
Efficiency Measures/Rounds Played	25,170	24,500	25,250
Cost Per Round Played	$ 6.94	$ 6.40	$ 7.24
Per Capita Cost (City Support)	$ 23.35	$ 20.96	$ 24.44

Finance Recommendation: Approve as requested.

Council Action: To approve as requested.

REVENUE DETAIL

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
36960	Golf Club Rental	1,410	1,400	1,565	1,400	1,400
36900	Sales - Pro Shop	39,091	50,000	39,533	50,000	50,000
36905	Sales - Food	57,560	50,000	38,431	50,000	50,000
36910	Sales - Beverage	86,816	79,000	103,391	81,800	81,800
36915	Prepackaged Food & Beverage	7,099	6,000	6,627	6,000	6,000
	Total Pro Shop	**191,976**	**186,400**	**189,547**	**189,200**	**189,200**
31610	Interest Earned	29	-	30	-	-
39000	Misc Revenue	1,037	-	8,877	-	-
31121	Sales Tax Service Fee	367	540	408	540	540
	Total Course Operations	**1,432**	**540**	**9,315**	**540**	**540**
	Total Revenue	**193,408**	**186,940**	**198,862**	**189,740**	**189,740**

REVENUE SUMMARY

Sales of Merchandise	191,976	186,400	189,547	189,200	189,200
Other	1,403	540	9,285	540	540
Interest Income	29	-	30	-	-
Total Revenue	**193,408**	**186,940**	**198,862**	**189,740**	**189,740**

BUDGET DETAIL

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
51100	Salaries & Wages	149,097	143,915	150,568	144,023	144,023
51110	FICA	18,660	15,327	15,894	15,338	15,338
51120	Worker's Comp	1,458	4,317	3,670	4,321	4,321
51220	Health Insurance	3,384	3,000	3,304	3,000	3,000
	Total Personnel	**172,599**	**166,559**	**173,436**	**166,682**	**166,682**
52010	General Supplies	4,010	14,950	6,210	14,650	14,650
53310	Uniforms	-	1,470	600	1,470	1,470
	Total Supplies	**4,010**	**16,420**	**6,810**	**16,120**	**16,120**
53060	Misc Contract Services	371	600	593	900	900
53080	Dues & Subscriptions	340	480	381	480	480
53110	Fees / Permits / License	1,402	2,304	1,622	2,304	2,304
53320	Utilities - Electrical	12,140	9,600	10,740	9,600	9,600
53340	Utilities - Water & Sewer	1,801	2,340	1,902	2,340	2,340
53345	Utilities - Trash	1,008	800	840	600	600
53290	Telephone Expense	2,917	4,080	3,348	4,080	4,080
53130	Marketing & Promotions	3,436	10,000	3,650	7,300	7,300
53230	Recruitment	680	1,000	585	-	-
53250	Repair & Maintenance	1,230	2,600	2,785	-	-
53260	Repair & Maint - Building & Grounds	-	-	-	2,600	2,600
53240	Repair & Maint - Equipment	2,352	3,000	1,100	3,000	3,000
53245	GC Repair & Maint - Cart	2,900	6,000	3,029	6,000	6,000
53300	Travel/Meetings	16	-	-	-	-
	Total Purchased Services	**30,593**	**42,804**	**30,575**	**39,204**	**39,204**
53335	GC Security	560	1,000	326	280	280
55120	GC Food	20,065	26,875	21,761	26,945	26,945
55130	GC Bar	32,739	30,000	26,572	18,915	18,915
55140	GC Pro Shop	26,255	33,340	24,542	33,340	33,340
55150	Prepackaged Food & Beverage	16,952	13,613	14,170	13,613	13,613
55300	Leases Rentals	16,800	16,800	16,800	16,800	16,800
55305	Cart Leases	40,755	40,758	40,756	40,758	40,758
55060	Cash Over / Short	98	-	(51)	-	-
55020	Bad Debts	6,740	-	-	-	-
	Total Fixed Costs	**160,964**	**162,386**	**144,876**	**150,651**	**150,651**
	Gross City Cost	**368,166**	**388,169**	**355,697**	**372,657**	**372,657**

BUDGET SUMMARY

Personnel	172,599	166,559	173,436	166,682	166,682
Supplies	4,010	16,420	6,810	16,120	16,120
Purchased Services	30,593	42,804	30,575	39,204	39,204
Fixed Costs	160,964	162,386	144,876	150,651	150,651
Gross City Cost	**368,166**	**388,169**	**355,697**	**372,657**	**372,657**

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	119,669	142,099	133,584	141,666	141,666
Supplies	9,063	8,400	4,190	7,400	7,400
Purchased Services	204,548	187,560	103,069	160,816	160,816
Fixed Costs	12,400	38,580	39,137	38,580	38,580
Capital Outlay	29,508	29,508	29,508	29,508	29,508
Gross City Cost	375,188	406,147	309,488	377,970	377,970
Revenue	722,775	702,925	650,084	705,650	705,650
Net City cost	(347,587)	(296,778)	(340,596)	(327,680)	(327,680)
Budgeted Positions	0	0	0	0	0

SUMMARY OF CHANGES: The revenue projections/approved expenses for 2014 that changed by more than 10% from 2013 are as follows: Equipment < $5,000 (-100%) and Utilities-Water & Sewer (-53%). Overall, the revenue was basically unchanged and the expenses decreased 7% from the 2013 budget.

OBJECTIVES: To improve irrigation system by adjusting blocks around the course; to improve bunker drainage by re-doing the drains; and to continue planting trees around the course.

PERFORMANCE MEASURES

	2012 Actual	2013 Estimated	2014 Projected
Efficiency Measures/Round Played	25,170	24,500	25,250
Cost per Rounds Played	$ (13.81)	$ (13.90)	$ (12.98)
Per Capita Cost (city support)	$ (46.45)	$ (45.52)	$ (43.79)

Finance Recommendation: Approve as requested.

Council Action: To approve as requested.

REVENUE DETAIL

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
36950	Green Fees	499,881	500,500	452,096	501,500	501,500
36955	Cart Rentals	194,699	177,425	172,544	179,150	179,150
36965	Range Fees	28,195	25,000	24,964	25,000	25,000
36980	Golf Lessons	-	-	480	-	-
	Total Course Operations	**722,775**	**702,925**	**650,084**	**705,650**	**705,650**

REVENUE SUMMARY

Charges for Services	722,775	702,925	650,084	705,650	705,650
Total Revenue	**722,775**	**702,925**	**650,084**	**705,650**	**705,650**

BUDGET DETAIL

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
51100	Salaries & Wages	103,578	119,752	113,692	119,372	119,372
51110	FICA	11,722	12,754	11,521	12,713	12,713
51120	Worker's Comp	1,414	3,593	3,054	3,581	3,581
51220	Health Insurance	2,955	6,000	5,317	6,000	6,000
	Total Personnel	**119,669**	**142,099**	**133,584**	**141,666**	**141,666**
52010	General Supplies	8,231	6,800	3,940	6,800	6,800
53310	Uniforms	-	600	250	600	600
53105	Equipment <$5000	832	1,000	-	-	-
	Total Supplies	**9,063**	**8,400**	**4,190**	**7,400**	**7,400**
53320	Utilities - Electrical	34,455	27,000	1,477	27,000	27,000
53340	Utilities - Water & Sewer	33,193	50,000	15,518	23,256	23,256
53345	Utilities - Trash	504	540	521	540	540
53290	Telephone Expense	1,144	1,260	1,383	1,260	1,260
52080	Fuel & Oil	32,371	28,400	27,483	28,400	28,400
52060	Sand / Soil	-	2,000	-	2,000	2,000
52050	Seed / Sod / Trees	129	2,000	790	2,000	2,000
52040	Chemical & Fertilizer	25,497	29,400	21,861	29,400	29,400
53230	Recruitment	70	-	50	-	-
53270	Repair & Maint - Vehicle	41	360	150	360	360
53260	Repair & Maint - Building & Grounds	17,891	13,000	11,624	13,000	13,000
53240	Repair & Maint - Equipment	14,993	18,000	13,502	18,000	18,000
53250	Repair & Maint - Facilities	44,261	15,600	8,710	15,600	15,600
	Total Purchased Services	**204,548**	**187,560**	**103,069**	**160,816**	**160,816**
53335	GC Security	280	-	163	-	-
55470	Water Assessment	9,350	36,000	36,000	36,000	36,000
55300	Leases Rentals	2,770	2,580	2,974	2,580	2,580
	Total Fixed Costs	**12,400**	**38,580**	**39,137**	**38,580**	**38,580**
55050	Capital Lease	29,508	29,508	29,508	29,508	29,508
	Total Capital Outlay	**29,508**	**29,508**	**29,508**	**29,508**	**29,508**
	Gross City Cost	**375,188**	**406,147**	**309,488**	**377,970**	**377,970**

BUDGET SUMMARY

Personnel	119,669	142,099	133,584	141,666	141,666
Supplies	9,063	8,400	4,190	7,400	7,400
Purchased Services	204,548	187,560	103,069	160,816	160,816
Fixed Costs	12,400	38,580	39,137	38,580	38,580
Capital Outlay	29,508	29,508	29,508	29,508	29,508
Gross City Cost	**375,188**	**406,147**	**309,488**	**377,970**	**377,970**

Budget Unit Summary

AGENCY/DEPARTMENT NAME: Golf - Non Operations

BUDGET TITLE & NUMBER: 60-690

DEPARTMENT DESCRIPTION: To manage the operations and maintenance of the golf course through the contracted services of Escalante Golf.

Resources	Actual Last Year	Budgeted Current Year	Projected Current Year	Requested Next Year	Final Next Year
Supplies	466	-	1,058	1,000	1,000
Purchased Services	119,626	107,791	95,642	107,861	107,861
Fixed Cost	225,019	108,314	115,173	119,126	119,126
Gross City Cost	345,111	216,105	211,873	227,987	227,987
Revenue	1,000	-	-	-	-
Net City Cost	344,111	216,105	211,873	227,987	227,987
Budgeted Positions	0	0	0	0	0

SUMMARY OF CHANGES: The following revenue projections/approved expenses for 2014 have changed more than 10% from last year's budget: Postage (233%) and Insurance-Other. Overall, the department's revenue hasn't changed and the approved expenditures have increased 5%.

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

PERFORMANCE MEASURES

	2012 Actual	2013 Estimated	2014 Projected
Efficiency Measures			
Per Capita Cost (city support)	$ 45.99	$ 28.31	$ 30.47

Finance Recommendation: Approve as requested.

Council Action: To approve as requested.

REVENUE DETAIL

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
36010	Enhancement Assessment	1,000	-	-	-	-
39395	Debt Service Reserve	16,500	16,500	16,500	16,500	16,500
39399	Unappropriated Reserves	(5,708,477)	(5,878,871)	(5,879,759)	(5,907,871)	(5,907,871)
	Total Course Operations	**(5,690,977)**	**(5,862,371)**	**(5,863,259)**	**(5,891,371)**	**(5,891,371)**

REVENUE SUMMARY

Other	1,000	-	-	-	-
Beginning Reserves	(5,691,977)	(5,862,371)	(5,863,259)	(5,891,371)	(5,891,371)
Total Revenue	**(5,690,977)**	**(5,862,371)**	**(5,863,259)**	**(5,891,371)**	**(5,891,371)**

BUDGET DETAIL

Account	Description	2012 Actual	2013 Amended Budget	2013 Projected Year End	2014 Requested Budget	2014 Budget Final
52010	General Supplies	466	-	1,058	1,000	1,000
	Total Supplies	**466**	**-**	**1,058**	**1,000**	**1,000**
53020	Auditor Fees	-	3,000	1,250	3,000	3,000
53050	Management Fees	60,000	60,000	60,000	60,000	60,000
53060	Contractual Services	371	600	593	600	600
53080	Dues & Subscriptions	200	204	202	204	204
53110	Fees/permits/licenses	41	36	30	36	36
53120	Legal Fees	28,878	10,000	-	10,000	10,000
53180	Postage	50	30	83	100	100
53210	Professional Services - Accounting	26,128	25,800	25,800	25,800	25,800
53240	Repair & Maintenance - Equip	1,195	1,000	707	1,000	1,000
53302	Trustee Fees	2,763	7,121	6,977	7,121	7,121
	TOTAL PURCHASED SERVICES	**119,626**	**107,791**	**95,642**	**107,861**	**107,861**
55260	Insurance-CIRSA	21,488	16,362	14,430	16,454	16,454
55220	Finance Charges	135	240	273	240	240
55270	Insurance-Other	-	-	10,621	13,714	13,714
55170	Depreciation Expense	85,190	78,026	78,026	75,032	75,032
53030	Bank Charge	13,347	12,570	11,358	12,570	12,570
55300	Lease & Rental	-	1,116	465	1,116	1,116
58015	Amortization Loan Cost	23,397	-	-	-	-
58210	Interest 1996A1	164,964	-	-	-	-
58220	Interest 1996B	29,250	-	-	-	-
58230	Interest 1996A	(112,753)	-	-	-	-
	Total Fixed Costs	**225,019**	**108,314**	**115,173**	**119,126**	**119,126**
59010	Debt Services Reserves GC	16,500	16,500	16,500	16,500	16,500
59040	To Fund Balance Reserve	(5,879,759)	(5,999,427)	(5,907,871)	(5,991,095)	(5,991,095)
	Total Reserves	**(5,863,259)**	**(5,982,927)**	**(5,891,371)**	**(5,974,595)**	**(5,974,595)**
	Gross City Cost	**(5,518,148)**	**(5,766,822)**	**(5,679,498)**	**(5,746,608)**	**(5,746,608)**

GET SUMMARY

Supplies	466	-	1,058	1,000	1,000
Purchased Services	119,626	107,791	95,642	107,861	107,861
Fixed Costs	225,019	108,314	115,173	119,126	119,126
Reserves	(5,863,259)	(5,982,927)	(5,891,371)	(5,974,595)	(5,974,595)
Gross City Cost	**(5,518,148)**	**(5,766,822)**	**(5,679,498)**	**(5,746,608)**	**(5,746,608)**

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 plant 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.

2014-2019 SIX YEAR CAPITAL IMPROVEMENTS PROGRAM

The Six Year Capital Improvements Program for 2014 through 2019 represents projects in public works, public safety, buildings & grounds, recreation, water and wastewater and capital equipment. 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 2013	Six Year Program 2014	2015	2016	2017	2018	2019	Future	TOTAL
GENERAL FUND (10)									
MISCELLANEOUS DEPARTMENT (180):									
Timeclock	7,000								7,000
City Hall Architectural		-	120,000						120,000
Computers & Software		7,000							7,000
Police Car/Code Enf Equipment	11,078								11,078
	18,078	7,000	120,000	-	-	-	-	-	145,078
IT DEPARTMENT (190):									
Computer Upgrades	10,600	15,000							25,600
Web Development	15,000	7,000							22,000
Software	10,000	10,000							20,000
Citrix Software		13,000							13,000
Mobile Device Management Software		11,000							11,000
	35,600	56,000	-	-	-	-	-	-	91,600
COMMUNITY POLICING (210):									
Police Cars	32,000	135,000							167,000
Equipment for Police Cars	23,000	36,000							59,000
Chief's Car		30,000							30,000
	55,000	201,000	-	-	-	-	-	-	256,000
PUBLIC WORKS SHOP (300):									
Welder	5,500								5,500
Shop Improvements	133,618								133,618
New Privacy Fence	-	30,000							30,000
Sand/Salt Storage	-	20,000							20,000
New Public Works Building (Grant)						4,500,000			4,500,000
	139,118	50,000	-	-	-	4,500,000	-	-	4,689,118
PUBLIC WORKS STREETS (310):									
72" Deck John Deere Mower	17,500								17,500
Plow for Dump Truck	11,800								11,800

CITY OF FORT LUPTON

SUMMARY OF SIX YEAR

CAPITAL IMPROVEMENTS PROGRAM

Department/ Description	Current 2013	Six Year Program 2014	2015	2016	2017	2018	2019	Future	TOTAL
V-Box Sander	13,500								13,500
Backhoe	52,000								52,000
Motor Grader	75,000								75,000
Railroad Crossing Arms at WCR 8	443,658								443,658
Thermo Plastic Crosswalks/Stop Bars	-	15,000							15,000
85 & 52 Entrance Beautification		15,000							15,000
Street Sweeper						175,000			175,000
Dump Truck/Plow/Box Sander				150,000	150,000				300,000
	613,458	30,000	-	150,000	150,000	175,000	-	-	1,118,458
BUILDINGS & GROUNDS (330):									
Fitness Trail	20,000								20,000
Benches & Tables	5,000								5,000
Dougouts - Pearson Park	8,000								8,000
Gator	15,000								15,000
Pickup	35,000								35,000
Park Signs	5,000								5,000
Lighting Upgrade	6,775								6,775
Dugouts	13,600								13,600
City Hall Carpet		20,000							20,000
Parks Shop		50,000							50,000
City Hall Basement Remodel		15,000							15,000
	108,375	85,000	-	-	-	-	-	-	193,375
TOTAL GENERAL FUND	969,629	429,000	120,000	150,000	150,000	4,675,000	-	-	6,493,629

CITY OF FORT LUPTON

SUMMARY OF SIX YEAR

CAPITAL IMPROVEMENTS PROGRAM

Department/ Description	Current 2013	Six Year Program 2014	2015	2016	2017	2018	2019	Future	TOTAL
SPECIAL REVENUE FUNDS:									
CONTINGENCY FUND (15)									
Possible Capital Expenditures	530,000	564,454							1,094,454
TOTAL CONTINGENCY FUND	530,000	564,454	-	-	-	-	-	-	1,094,454
STREET SALES TAX FUND (20)									
Curb/Gutters/Sidewalks	70,000	100,000		45,000					215,000
Handicap Ramps on Rollie from 3rd to 9th		75,000							75,000
Handicap Ramps on Denver from 52 to 11th			150,000						150,000
Handicap Ramps at all parks				45,000					45,000
Handicap Ramps at school					50,000				50,000
Street Overlay	400,000								400,000
Pave Rollie from 3rd to 9th		400,000							400,000
Pave 14th Street		150,000							150,000
Pave Hoover from 6th to 9th			250,000						250,000
Pave 7th from Hoover to Grand			275,000						275,000
Pave 6th from Denver to Grand			450,000						450,000
Pave 5th from Fulton to Grand			175,000						175,000
Pave College from 9th to Aims				475,000					475,000
Pave 9th from Northrup to College				850,000					850,000
Pave 10th from Denver to Fulton					340,000				340,000
Pave 11th from Denver to Fulton					340,000				340,000
Pave Broadway from 7th to North end					225,000				225,000
Pave 9th from Denver to West end					600,000				600,000
Pave 3rd from Denver to Grand						650,000			650,000
Pave 2nd from Denver to Grand						650,000			650,000
Pave McKinley from 6th to North end						625,000			625,000
TOTAL STREET SALES TAX FUND	470,000	725,000	1,300,000	1,415,000	1,555,000	1,925,000	-	-	7,390,000

CITY OF FORT LUPTON

SUMMARY OF SIX YEAR

CAPITAL IMPROVEMENTS PROGRAM

Department/ Description	Current 2013	Six Year Program 2014	2015	2016	2017	2018	2019	Future	TOTAL
CULTURE, PARKS & RECREATION FUND (30)									
COMMUNITY CENTER (600):									
Infield Additives	5,000								5,000
Walkways & Trails	15,000								15,000
Carpet	10,000								10,000
Chairs & Tables in Multipurpose Room	5,000	5,000	5,000	5,000	5,000	5,000	5,000		35,000
Security System		15,000							15,000
Shades		10,000							10,000
HVAC Controller		20,000							20,000
Dishwasher			5,000						5,000
Passenger Van			30,000				30,000		60,000
	35,000	50,000	40,000	5,000	5,000	5,000	35,000	-	175,000
MUSEUM (640):									
Repointing & Glazing	10,000								10,000
Lighting Upgrade	2,190								2,190
Shades		10,000							10,000
Refinish Floor		10,000							10,000
Interior Painting & Plaster Repair		10,000							10,000
Ramp Replacement			15,000						15,000
	12,190	30,000	15,000	-	-	-	-	-	57,190
TOTAL CPR FUND	47,190	80,000	55,000	5,000	5,000	5,000	35,000	-	232,190
CONSERVATION TRUST FUND (35)									
Park Shelters	40,000								40,000
Sculpture Work & Benches	15,000								15,000
Parking Lot - Pearson Park	15,000	100,000							115,000
Playground Equipment (Parks)	40,000								40,000

CITY OF FORT LUPTON

SUMMARY OF SIX YEAR

CAPITAL IMPROVEMENTS PROGRAM

Department/ Description	Current 2013	Six Year Program 2014	2015	2016	2017	2018	2019	Future	TOTAL
Koshio Park Restrooms		35,000							35,000
Northrup Path		10,000							10,000
Vincent Park Upgrades			50,000						50,000
Pearson Park Open Space			25,000						25,000
Dog Park			20,000						20,000
Lone Pine Open Space				15,000					15,000
Baseball Fields					100,000				100,000
River Improvements at Pearson Park					30,000				30,000
TOTAL CONSERVATION TRUST FUND	110,000	145,000	95,000	15,000	130,000	-	-	-	495,000
WATER SALES TAX FUND (70)									
NISP (In 55360)	75,000	75,000	53,000	979,000	2,299,000	7,949,000	7,956,000	17,810,000	37,196,000
Raw Water Storage (Toward Reserve)	25,000	150,000	25,000	25,000	25,000	25,000	25,000	25,000	325,000
Windy Gap	121,838	192,542	129,040	2,962,414	-	-	-	-	3,405,834
Purchase of Water Shares	180,000								180,000
TOTAL WATER SALES TAX FUND	401,838	417,542	207,040	3,966,414	2,324,000	7,974,000	7,981,000	17,835,000	41,106,834
CEMETERY AND PERPETUAL CARE FUND (80)									
Replace Equipment	10,000	10,000							20,000
Toro Gator			15,000						15,000
Redo Entrances		10,000							10,000
Additional Lowering Device		9,000							9,000
Trees Trimmed		10,000							10,000
Additional Storage Shed		10,000							10,000
TOTAL CEMETERY FUND	10,000	49,000	15,000	-	-	-	-	-	74,000

CITY OF FORT LUPTON

SUMMARY OF SIX YEAR

CAPITAL IMPROVEMENTS PROGRAM

Department/ Description	Current 2013	Six Year Program 2014	2015	2016	2017	2018	2019	Future	TOTAL
ENTERPRISE FUNDS:									
UTILITY FUND (40)									
WATER LINES (500):									
Line Replacement	100,000	100,000	100,000	100,000	100,000	100,000	100,000		700,000
Line Repl on 6th from Denver to Grand		220,000							220,000
Line Repl on 7th from Hoover to Grand		140,000							140,000
Line Repl on Hoover from 6th to 9th		95,000							95,000
Line Repl on 5th from Fulton to Grand		95,000							95,000
Line Repl on 9th from Northrup to tank farm			450,000						450,000
Line Repl on 9th from Denver to west end				200,000					200,000
Line Repl on 10th from Denver to Fulton				130,000					130,000
Line Repl on 11th from Denver to Fulton				130,000					130,000
Line Repl on Broadway from 7th to N end				100,000					100,000
Line Repl on 3rd from Denver to Grand					220,000				220,000
Line Repl on 2nd from Denver to Grand					220,000				220,000
Line Repl on McKinley from 6th to North end					220,000				220,000
Line Repl on Park from 52 to 11th						340,000			340,000
Line Repl on Main from 52 to 9th						240,000			240,000
Valve Replacement	40,000								40,000
Water Main Ext & Oversizing (Toward Res.)	150,000	150,000	150,000	150,000	150,000	150,000	150,000		1,050,000
Water Meter for Thermo	12,000								12,000
Burkhardt 16" Waterline	322,564								322,564
Trench Shoring		20,000							20,000
Utility Truck		50,000							50,000
	624,564	870,000	700,000	810,000	910,000	830,000	250,000	-	4,994,564
WATER WELLS (510):									
New Wells	50,000								50,000
Well Improvements (Toward Reserve)	10,000	60,000	10,000	10,000	10,000	10,000	10,000		120,000

CITY OF FORT LUPTON

SUMMARY OF SIX YEAR

CAPITAL IMPROVEMENTS PROGRAM

Department/ Description	Current 2013	Six Year Program 2014	2015	2016	2017	2018	2019	Future	TOTAL
Rebuild Pump Motor	8,500								8,500
	68,500	60,000	10,000	10,000	10,000	10,000	10,000	-	178,500
WATER TREATMENT PLANT (520):									
Filter Replacement (Towards Reserve)	40,000	40,000	40,000	40,000	40,000	40,000	40,000		280,000
Tank Inspections	25,000								25,000
100 HP Pump 2 Replacement			75,000						75,000
100 HP Pump 3 Replacement				75,000					75,000
SCADA Upgrade			30,000						30,000
VFD 2			25,000						25,000
New Filters		250,000							250,000
	65,000	290,000	170,000	115,000	40,000	40,000	40,000	-	760,000
SEWER LINES (530):									
Line Replacement	200,000	50,000	50,000	50,000	50,000	50,000	50,000		500,000
Line Repl on Pacific from 52 to 9th		200,000							200,000
Line Repl on Harrison from 52 to 9th			200,000						200,000
Line Repl on Harrison E alley				150,000					150,000
Line Repl on Hoover from 6th to 11th					165,000				165,000
Line Repl on McKinley & Park from Reynolds to 52						100,000			100,000
Line Repl on Park & Denver from Reynolds to 52						100,000			100,000
Repair/Replace Equipment (Toward Res.)	100,000	100,000	100,000	100,000	100,000	100,000	100,000		700,000
Vac Truck						225,000			225,000
	300,000	350,000	350,000	300,000	315,000	575,000	150,000	-	2,340,000
WASTEWATER TREATMENT PLANT (540):									
Inflow & Infiltration Study (In 53160)	10,000								10,000
Centrifuge Rebuild	15,000	30,000	30,000	30,000	30,000	30,000			165,000
Expansion of Plant (Toward Reserve)	75,000	75,000	75,000	75,000	75,000	75,000	75,000		525,000
Replace Non-Potable Water Pump	15,000								15,000
Blower		20,000							20,000

CITY OF FORT LUPTON

SUMMARY OF SIX YEAR

CAPITAL IMPROVEMENTS PROGRAM

Department/ Description	Current 2013	Six Year Program 2014	2015	2016	2017	2018	2019	Future	TOTAL
Non-Potable Water Pump		20,000							20,000
Replace Centrifuge Backdrive		30,000	30,000	30,000	30,000	30,000			150,000
Centrifuge Feed Pump			40,000						40,000
Barscreen Rebuild				15,000					15,000
SCADA Upgrade			30,000						30,000
	115,000	175,000	205,000	150,000	135,000	135,000	75,000	-	990,000
UTILITY BILLING (550):									
Meter Reading Equipment	17,000								17,000
Water Sales Building Reconstruction	-	15,000							15,000
	17,000	15,000	-	-	-	-	-	-	32,000
ADMINISTRATION (590):									
South Lift Station Improvements	500,000								500,000
Lift Station Expansion (Toward Reserve)	100,000	100,000	100,000	100,000	100,000	100,000	100,000		700,000
Fulton Return Project	100,000	100,000							200,000
	700,000	200,000	100,000	100,000	100,000	100,000	100,000	-	1,400,000
TOTAL UTILITY FUND	1,890,064	1,960,000	1,535,000	1,485,000	1,510,000	1,690,000	625,000	-	10,695,064
STORM DRAINAGE FUND (45)									
Storm Drainage Projects	250,000	150,000							400,000
TOTAL STORM DRAINAGE FUND	250,000	150,000	-	-	-	-	-	-	400,000
RECREATION CENTER FUND (50)									
Enclose Overhang on Pool Deck	20,000								20,000
Filter Sand Replacement	8,000								8,000
Cardio Equipment	10,000	15,000	15,000	15,000	15,000	15,000	15,000		100,000
Lighting Upgrade	34,925								34,925
Locker Replacements		15,000	15,000	5,000					35,000

CITY OF FORT LUPTON

SUMMARY OF SIX YEAR

CAPITAL IMPROVEMENTS PROGRAM

Department/ Description	Current 2013	Six Year Program 2014	2015	2016	2017	2018	2019	Future	TOTAL
Surge Protector		15,000							15,000
Skylight Repair			12,000						12,000
Stairwell Replacement Pool					50,000				50,000
Carpet Replacement			10,000	15,000					25,000
TOTAL RECREATION CENTER FUND	72,925	45,000	52,000	35,000	65,000	15,000	15,000	-	299,925
TOTAL CAPITAL	4,751,646	4,564,996	3,379,040	7,071,414	5,739,000	16,284,000	8,656,000	17,835,000	68,281,096

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2014

Fund/Department:	**Contact Person:**
General Fund/Miscellaneous	Leann Perino

Capital Project: Computers & Software

Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase	x		Unforeseeable computers/software that might need to be purchased
Replacement Equipment			
Building Improvements			
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

This is additional money for possible computers or software that might need to be purchased that is not budgeted for elsewhere.

Estimated Cost of the Project: $7,000

Other Information

Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent			
Necessary			
Desirable	x		Not for a specific purpose but seem to always need more than budgeted.

Impact on Operating Budget:	**Dollar Amount**	**Brief Explanation:**
Anticipated Additional Operating Savings/Revenues:	n/a	
Anticipated Additional Operating Costs:	n/a	

TIMETABLE: Est. Start Date: Jan-14 Est. Completion Date: Dec-14

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2014

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

Capital Project:	Computer Upgrades		
Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase	X		Upgrade old systems to new Windows 7 Professional 64-bit systems
Replacement Equipment			
Building Improvements			
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

We will be replacing the older computer systems that are up for replacement with the new computers that are purchased. This is the third round of computer upgrades. We will be referring to the computer refresh spreadsheet to determine where the new computers will be placed. Once the older systems are replaced and the staff member confirms that all files/folders (if any) have been moved over from the old computers, we will then wipe out the old computers using Department of Defense standards so that the computers can be recycled.

Estimated Cost of the Project: $15,000

Other Information			
Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent	X		Need to replace systems that not functioning to business needs on a daily basis
Necessary			
Desirable			

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

TIMETABLE: Est. Start Date: _____ Est. Completion Date: _____

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2014

Fund/Department:	**Contact Person:**
General Fund/IT	Aaron Herrera

Capital Project:	Website with CivicPlus		
Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			
Replacement Equipment	X		This is replacing our old website created by Fameuse Design.
Building Improvements			
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

The new website created by Civic Plus will be started in 2013 and wrapped up at the beginning of 2014.

Estimated Cost of the Project: $7,000

Other Information			
Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent			
Necessary	X		City Council voted to create a brand new website on the 9/23/13 meeting.
Desirable			

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

TIMETABLE: Est. Start Date: Oct-12 Est. Completion Date: Feb-14

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2014

Fund/Department:	**Contact Person:**
General Fund/IT	Digeteks

Capital Project: Software

Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase	x		Software
Replacement Equipment			
Building Improvements			
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

Estimated Cost of the Project: $10,000

Other Information

Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent			
Necessary	x		Need to accomplish City's goals
Desirable			

Impact on Operating Budget:	**Dollar Amount**	**Brief Explanation:**
Anticipated Additional Operating Savings/Revenues:	n/a	
Anticipated Additional Operating Costs:	n/a	

TIMETABLE: Est. Start Date: Jan-14 Est. Completion Date: Dec-14

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2014

Fund/Department:	**Contact Person:**
General Fund/IT	Digeteks

Capital Project:	Citrix Software		
Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase	X		hardware/software as this can be built out as Virtual Server
Replacement Equipment			
Building Improvements			
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

The price of $13,000.00 is the estimated cost of setup
1 - Server 2008 Standard R2 x64 for (license, Web Interface, and XenApp Server)
1 - SSL certificate (3yr) 2048 bit encryption
25 -XENAPP Advanced XICUU W/SA 1 Concurrent User W/SA Easy License (allows 25 users)
5 - Microsoft Windows Remote Desktop Services License - 5 User CALs

Estimated Cost of the Project: $13,000

Other Information			
Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent			
Necessary	X		Is a more secure solution then VPN, also allows mobile devices access
Desirable			

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

TIMETABLE: Est. Start Date: _____ Est. Completion Date: _____

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2014

Fund/Department:	**Contact Person:**
General Fund/IT	Digeteks

Capital Project: Mobile Device Management Software

Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase	x		New mobile device management software
Replacement Equipment			
Building Improvements			
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

Estimated Cost of the Project: $11,000

Other Information

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

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

TIMETABLE: Est. Start Date: Jan-14 Est. Completion Date: Dec-14

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2014

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

Capital Project:	3 Fully Outfitted Patrol Vehicles & 1 Chief's Car		
Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			
Replacement Equipment	X		3 fully-outfitted patrol vehicles to replace older ones. An additional vehicle is needed to replace the chief's car.
Building Improvements			
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

Replacement of patrol fleet vehicles.
Vehicles may be either fully or partially paid for through CNG grant funds.
$36,000 is the budgeted amount for equipping 3 patrol vehicles.

Estimated Cost of the Project: $201,000

Other Information			
Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent			
Necessary	X		Older vehicles are needing to be replaced due to excessive mileage/ repairs and officer safety.
Desirable			

Impact on Operating Budget:	**Dollar Amount**	**Brief Explanation:**
Anticipated Additional Operating Savings/Revenues:		Repairs & Maintenance should decrease
Anticipated Additional Operating Costs:		

TIMETABLE: Est. Start Date: Mar-14 Est. Completion Date: Aug-14

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2014

Fund/Department:	**Contact Person:**
General Fund / Public Works Shop	Marco Carani

Capital Project:	New privacy fence at shop		
Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			
Replacement Equipment			
Building Improvements			
Land Improvements	x		New privacy fence
Equipment Less than $5,000.			

Complete Project Description

The existing fence at the Public Works Shop is in need of replacement. The fence is falling over in areas and the security barb wire is missing. We have a lot of equipment that could be damaged if we do not have a better fence. Also, some sort of privacy-type fence is needed to obstruct the view into the yard.

Estimated Cost of the Project: $30,000

Other Information			
Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent			
Necessary	x		Needed for security reasons to prevent damage to equipment and theft.
Desirable			

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

TIMETABLE: Est. Start Date: Mar-14 Est. Completion Date: May-14

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2014

Fund/Department:	**Contact Person:**
General Fund / Public Works Shop	Marco Carani

Capital Project:	Sand/Salt Storage		
Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			
Replacement Equipment			
Building Improvements	x		Covered storage for our sand/salt material
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

We currently keep our sand/salt mix for winter outside in the weather which cuts down on the efficiency of the product due to moisture and sunlight. We also keep our ice slicer, which is a higher concentrated ice melter, inside our storage barn on the concrete floor. This chemical and concrete do not mix. It has begun to damage the existing floor. Purchasing a Quonset hut or canvas/tarped building with an asphalt floor would keep materials longer and avoid damage to other structures.

Estimated Cost of the Project: $20,000

Other Information			
Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent			
Necessary	x		Needed to protect material and buildings
Desirable			

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

TIMETABLE: Est. Start Date: Mar-14 Est. Completion Date: Jun-14

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2014

Fund/Department:	**Contact Person:**
General Fund / Streets	Marco Carani

Capital Project:	Thermo Plastic Crosswalks & Stop Bars		
Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			
Replacement Equipment			
Building Improvements			
Land Improvements	x		Thermo plastic for crosswalks and stop bars
Equipment Less than $5,000.			

Complete Project Description

We currently paint all our crosswalks and stop bars with streets paint. Thermo plastic is a material that is installed with heat and adheres to asphalt and lasts longer. Like a matt placed on the road, this product eliminates painting yearly and, in some areas, twice per year. It also is much more visible.

Estimated Cost of the Project: $15,000

Other Information			
Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent			
Necessary	x		Visibility of cross walks and stop bars.
Desirable			

Impact on Operating Budget:	**Dollar Amount**	**Brief Explanation:**
Anticipated Additional Operating Savings/Revenues:	$2,000.00 yr	Less painting and maintenance
Anticipated Additional Operating Costs:		

TIMETABLE: Est. Start Date: Apr-14 Est. Completion Date: Aug-14

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2014

Fund/Department:	**Contact Person:**
General Fund/Streets	Marco Carani

Capital Project:	85 & 52 Improvements (Entrance)		
Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			
Replacement Equipment			
Building Improvements			
Land Improvements	x		Landscape & clean up
Equipment Less than $5,000.			

Complete Project Description

Working with Aaron Herrera. We are trying to dress up the entrance to the City at HWY 52 & HWY 85.
Planting of low maintenance grass and decorative rock.

Estimated Cost of the Project: $15,000

Other Information			
Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent			
Necessary			
Desirable	x		Dress up entrance to town

Impact on Operating Budget:	**Dollar Amount**	**Brief Explanation:**
Anticipated Additional Operating Savings/Revenues:		Avoid worker needing to weed on hillsides and traffic concerns (safety)
Anticipated Additional Operating Costs:		

TIMETABLE: Est. Start Date: Mar-14 Est. Completion Date: May-14

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2014

Fund/Department:	**Contact Person:**
General Fund/Buildings & Grounds	Aaron Herrera

Capital Project:	Carpet Replacement at City Hall & Police Department		
Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			
Replacement Equipment			
Building Improvements	X		The existing carpet at City Hall/PD is extremely deteriorated and is falling apart in some areas.
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

The existing carpet at City Hall/PD is extremely deteriorated and is falling apart in some areas.

Estimated Cost of the Project: $20,000

Other Information			
Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent			
Necessary	X		The City could put this off another year but the carpet is in rough shape.
Desirable			

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

TIMETABLE: Est. Start Date: Feb-14 Est. Completion Date: Feb-14

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2014

Fund/Department:	**Contact Person:**
General Fund/Buildings & Grounds	Aaron Herrera

Capital Project:	Parks Shop Extension		
Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			
Replacement Equipment			
Building Improvements	X		The goal is to double the size of the current shop for more storage, etc.
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

The goal is to double the size of the current shop for more storage, etc.

Estimated Cost of the Project: $50,000

Other Information			
Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent			
Necessary			
Desirable	X		For keeping our equipment out of the elements but is not absolutely necessary.

Impact on Operating Budget:	**Dollar Amount**	**Brief Explanation:**
Anticipated Additional Operating Savings/Revenues:		
Anticipated Additional Operating Costs:	???	We will undoubtedly increase our utility costs if the building is enlarged.

TIMETABLE: Est. Start Date: Mar-14 Est. Completion Date: Apr-14

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2014

Fund/Department:	**Contact Person:**
General Fund/Buildings & Grounds	Aaron Herrera

Capital Project:	Addition of office space in City Hall basement		
Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			
Replacement Equipment			
Building Improvements	X		The City is growing and is in need of at least one additional office/work space.
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

The City has plans to hire a full-time IT person and another part-time planner. We need at least one more work space to handle the City's personnel growth.

Estimated Cost of the Project: $15,000

Other Information			
Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent	X		We are running out of room for our employees.
Necessary			
Desirable			

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

TIMETABLE: Est. Start Date: Feb-14 Est. Completion Date: Feb-14

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2014

Fund/Department:	**Contact Person:**
Street Sales Tax Fund	Marco Carani

Capital Project:	Miscellaneous Concrete Replacement		
Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			
Replacement Equipment			
Building Improvements			
Land Improvements	x		Bad concrete throughout the City
Equipment Less than $5,000.			

Complete Project Description

Replace all settled and broken concrete sidewalks, curb, gutter, and drain pans.

Estimated Cost of the Project: $100,000

Other Information			
Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent			
Necessary	x		Remove trip hazards and beutify the City
Desirable			

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

TIMETABLE: Est. Start Date: Aug-14 Est. Completion Date: Oct-14

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2014

Fund/Department:	**Contact Person:**
Street Sales Tax Fund	Marco Carani

Capital Project:	Rollie Avenue Concrete Handicap Ramps from 3rd Street to 9th Street		
Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			
Replacement Equipment			
Building Improvements			
Land Improvements	x		Make all ADA compliant.
Equipment Less than $5,000.			

Complete Project Description

All of the handicap ramps on Rollie Avenue are not ADA compliant. We need to bring them up to compliant.

Estimated Cost of the Project: $75,000

Other Information			
Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent			
Necessary	x		Needs to be done before paving on Rollie Avenue begins.
Desirable			

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

TIMETABLE: Est. Start Date: May-14 Est. Completion Date: Jul-14

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2014

Fund/Department:	**Contact Person:**
Street Sales Tax Fund	Marco Carani

Capital Project:	Paving Rollie Avenue from 3rd Street to 9th Street		
Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			
Replacement Equipment			
Building Improvements			
Land Improvements	x		Damaged road has run it's course.
Equipment Less than $5,000.			

Complete Project Description

Rollie Avenue is the original road and is in need of replacing. Heavy cracks and settlements exist.

Estimated Cost of the Project: $400,000

Other Information			
Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent			
Necessary	x		Paving needs to be done before subgrade begins to fail and the costs go up.
Desirable			

Impact on Operating Budget:	**Dollar Amount**	**Brief Explanation:**
Anticipated Additional Operating Savings/Revenues:	$2,000	Pavement patching/crack sealing.
Anticipated Additional Operating Costs:		

TIMETABLE: Est. Start Date: Aug-14 Est. Completion Date: Oct-14

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2014

Fund/Department:	**Contact Person:**
Street Sales Tax Fund	Marco Carani

Capital Project:	14th Street Paving		
Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			
Replacement Equipment			
Building Improvements			
Land Improvements	x		Damaged road from heavy truck traffic
Equipment Less than $5,000.			

Complete Project Description

14th Street has heavy damage from all the semi/oil and gas traffic. We need to beef up the road to handle future traffic and congestion.

Estimated Cost of the Project: $150,000

Other Information			
Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent			
Necessary	x		Paving needs to be done before subgrade begins to fail and costs go up.
Desirable			

Impact on Operating Budget:	**Dollar Amount**	**Brief Explanation:**
Anticipated Additional Operating Savings/Revenues:	$1,000.00	Pavement Patching
Anticipated Additional Operating Costs:		

TIMETABLE: Est. Start Date: Aug-14 Est. Completion Date: Oct-14

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2014

Fund/Department:	**Contact Person:**
CPR/Community Center	Monty Schuman

Capital Project:	New Chairs and Tables		
Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			
Replacement Equipment	x		Replace chairs and tables
Building Improvements			
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

This is part of a continuous project of replacing chairs and tables in the multi-purpose room to keep the equipment in good shape.
We normally replace 50 chairs and 8 table each year depending on individual costs.

Estimated Cost of the Project: $5,000

Other Information			
Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent			
Necessary	x		To continue to keep equipment in good condition
Desirable			

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

TIMETABLE: Est. Start Date: Feb-14 Est. Completion Date: Feb-14

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2014

Fund/Department:	**Contact Person:**
CPR/Community Center	Monty Schuman

Capital Project:	Security Camera System		
Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase	X		Security System
Replacement Equipment			
Building Improvements			
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

The will allow us to cover the entire facility with high quality cameras. It places them in hallways and rooms throughout the building. They will help with control and provide valuable information in case of accidents or vandalism. Cameras would also be placed on the outside of the building to help with control in the parking lots and in the park behind the center. There would be a total of 16 additional cameras, a hard drive and software in addition to the existing 8 cameras that are currently being used. These cameras would be high quality HD and allow police a clear and accurate picture of what occurred.

Estimated Cost of the Project: $15,000

Other Information			
Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent			
Necessary	X		To continue to upgrade the facility.
Desirable			

Impact on Operating Budget:	**Dollar Amount**	**Brief Explanation:**
Anticipated Additional Operating Savings/Revenues:		Saving are impossible to predict but could possibly be substantial if it helps provide proper procedure were followed in case of an accident.
Anticipated Additional Operating Costs:		

TIMETABLE: Est. Start Date: Feb-14 Est. Completion Date: Feb-14

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2014

Fund/Department:	**Contact Person:**
CPR/Community Center	Monty Schuman

Capital Project:	Shades in the Multi Purpose Room		
Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			
Replacement Equipment	X		Replacement shades in the large meeting room
Building Improvements			
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

The current blinds in the multi Purpose Room are in need of replacement. They are currently vertical blinds and do not work properly.
Parts are hard to find and the blinds are currently outdated and do not function properly.
We are looking to replace them with a meco shade system which matches those in the Rec Center. Some of the member s of the Senior Advisory Committee have helped looked at some options and we feel these types of shades would work well for the facility.

Estimated Cost of the Project: $10,000

Other Information			
Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent			
Necessary	X		To continue to upgrade the facility.
Desirable			

Impact on Operating Budget:	**Dollar Amount**	**Brief Explanation:**
Anticipated Additional Operating Savings/Revenues:		There could be some savings on the heating and cooling of the areas as these shades would be energy efficient.
Anticipated Additional Operating Costs:		

TIMETABLE: Est. Start Date: Feb-14 Est. Completion Date: Feb-14

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2014

Fund/Department:	**Contact Person:**
CPR/Community Center	Monty Schuman

Capital Project:	HVAC Control		
Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			
Replacement Equipment	x		To replace the controller to the HVAC system in the Community Center
Building Improvements			
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

The HVAC System controller has gone bad and needs to be replaced with a new controller. This will allow the building to function as intended. This system controls all of the units on the Community Center side.

Estimated Cost of the Project: $20,000

Other Information			
Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent	X		This is needed to keep the system operating correctly.
Necessary			
Desirable			

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

TIMETABLE: Est. Start Date: Jan-14 Est. Completion Date: Mar-14

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2014

Fund/Department:	**Contact Person:**
CPR/Museum	Monty Schuman

Capital Project:	Window Shades		
Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase	x		Shades for protection of displays in museum and provide energy savings
Replacement Equipment			
Building Improvements			
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

This would provide protection from UV rays and damaging heat for the displays in the museum. It should also help with cost that is associated with cooling in the summer and heating in the winter.

Estimated Cost of the Project: $10,000

Other Information			
Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent			
Necessary	x		This is important for helping to keep the artifacts in good condition
Desirable			

Impact on Operating Budget:	**Dollar Amount**	**Brief Explanation:**
Anticipated Additional Operating Savings/Revenues:		Shades should help with lower energy bills
Anticipated Additional Operating Costs:		

TIMETABLE: Est. Start Date: Mar-14 Est. Completion Date: Apr-14

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2014

Fund/Department:	**Contact Person:**
CPR Fund/Museum	Monty Schuman

Capital Project:	Floor Repair and Finish		
Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			
Replacement Equipment			
Building Improvements	X		Repair damage to floor and refinish the hard wood
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

Refinish and repair any damage on the hard wood floor. We know there is some damage around the steam heat vents that need attention and the floor needs to be refinished. We would like to coordinate this project with the interior painting at the same time.

Estimated Cost of the Project: $10,000

Other Information			
Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent			
Necessary	x		The does need to be done to keep the integrity of the floor in good shape.
Desirable			

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

TIMETABLE: Est. Start Date: Mar-14 Est. Completion Date: Apr-14

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2014

Fund/Department:	**Contact Person:**
CPR Fund/Museum	Monty Schuman

Capital Project:	Interior Painting and Repair		
Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			
Replacement Equipment			
Building Improvements	X		Repair plaster walls and repaint interior of museum
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

There is some water damage that was caused by the leaking roof and overhang at the east end of the museum above the window. Now that the leaking roof has been fixed and the repointing of the brick has been done, we want to address the interior. The plaster work and painting is now ready to be done.

Estimated Cost of the Project: $10,000

Other Information			
Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent			
Necessary	x		All of the prep work is done and the building needs new paint.
Desirable			

Impact on Operating Budget:	**Dollar Amount**	**Brief Explanation:**
Anticipated Additional Operating Savings/Revenues:		This repair will prevent further damage of the interior east wall.
Anticipated Additional Operating Costs:		

TIMETABLE: Est. Start Date: Mar-14 Est. Completion Date: Apr-14

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2014

Fund/Department:	**Contact Person:**
Conservation Trust Fund	Aaron Herrera

Capital Project:	Installation of a parking lot at Pearson Park.		
Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			
Replacement Equipment			
Building Improvements			
Land Improvements	X		Asphalt parking lot at the baseball fields.
Equipment Less than $5,000.			

Complete Project Description

The goal is to pave the parking lot at Pearson Park to improve the park overall.

Estimated Cost of the Project: $100,000

Other Information			
Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent			
Necessary	x		The paving at Pearson Park will greatly improve the ballpark experience.
Desirable			

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

TIMETABLE: Est. Start Date: Apr-14 Est. Completion Date: Apr-14

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2014

Fund/Department:	**Contact Person:**
Conservation Trust Fund	Aaron Herrera

Capital Project:	Restroom at Koshio Park		
Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase	x		Install a new restroom facility.
Replacement Equipment			
Building Improvements			
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

The goal is to install a high-quality restroom facility at Koshio Park to replace the port-o-potty that is currently at the park.

Estimated Cost of the Project: $35,000

Other Information			
Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent			
Necessary	x		The installation of this restroom is necessary because the port-o-potty that is currently at Koshio Park is a major eyesore directly across from City Hall.
Desirable			

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

TIMETABLE: Est. Start Date: Apr-14 Est. Completion Date: Apr-14

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2014

Fund/Department:	**Contact Person:**
Conservation Trust Fund	Aaron Herrera

Capital Project:	Path at Northrup Park		
Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			
Replacement Equipment			
Building Improvements			
Land Improvements	x		Improve trail near new park.
Equipment Less than $5,000.			

Complete Project Description

The trail near the park we are constructing this fall is falling apart in some areas and is in need of replacement to complete the project properly.

Estimated Cost of the Project: $10,000

Other Information			
Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent			
Necessary	x		This is an important step to completing the improvements in the area.
Desirable			

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

TIMETABLE: Est. Start Date: Mar-14 Est. Completion Date: Apr-14

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2014

Fund/Department:	**Contact Person:**
Cemetery	Marco Carani

Capital Project:	Cemetery Entrances		
Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			
Replacement Equipment			
Building Improvements			
Land Improvements	x		Dress up entrances to the cemetery
Equipment Less than $5,000.			

Complete Project Description

I would like to dress up the entrances at the cemetery with some stone columns or some iron and/or both. Right now, we have old chain link fence that, in my opinion, needs to be replaced. It does not look inviting as an entrance to our cemetery.

Estimated Cost of the Project: $10,000

Other Information			
Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent			
Necessary			
Desirable	x		The entrance to our cemetery needs a face lift.

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

TIMETABLE: Est. Start Date: Jun-14 Est. Completion Date: Jul-14

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2014

Fund/Department:	**Contact Person:**
Cemetery	Marco Carani

Capital Project:	Lowering Device		
Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase	x		Lowering device, tent, chair covers
Replacement Equipment			
Building Improvements			
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

Looking for a secondary burial assembly. In case of break downs or back to back funerals

Estimated Cost of the Project: $9,000

Other Information			
Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent			
Necessary	x		Emergency back up
Desirable			

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

TIMETABLE: Est. Start Date: Jan-13 Est. Completion Date: Feb-13

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2014

Fund/Department:	**Contact Person:**
Cemetery Fund	Marco Carani

Capital Project:	Cemetery Trees Trimmed		
Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			
Replacement Equipment			
Building Improvements			
Land Improvements	x		Trees need trimming.
Equipment Less than $5,000.			

Complete Project Description

The trees at our cemetery have not been trimmed in years. We have dead branches and it is beginning to choke out the healthier trees.
The trees need to be well manicured for visual beauty and for safety of visitors and to prevent damage to grave sites.

Estimated Cost of the Project: $10,000

Other Information

Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent	x		The trees are dying and need to be maintained. Branches can fall on people.
Necessary			
Desirable			

Impact on Operating Budget:	**Dollar Amount**	**Brief Explanation:**
Anticipated Additional Operating Savings/Revenues:	$7,000	Cost of removals and damage to headstones. Needless to say, all the chance of lawsuits.
Anticipated Additional Operating Costs:	N/A	N/A

TIMETABLE: Est. Start Date: Feb-14 Est. Completion Date: Mar-14

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2014

Fund/Department:	**Contact Person:**
Cemetery Fund	Marco Carani

Capital Project:	Storage shed for cemetery		
Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			
Replacement Equipment			
Building Improvements	x		Old shed is too small.
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

The old shed has become too small. I would like to build another shed next to it to house our excavator and minor tools.

Estimated Cost of the Project: $10,000

Other Information			
Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent			
Necessary			
Desirable	x		Need to keep equipment inside and out of site.

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

TIMETABLE: Est. Start Date: Feb-14 Est. Completion Date: Apr-14

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2014

Fund/Department:	**Contact Person:**
Utility Fund / Water Lines	Marco Carani

Capital Project:	Water Line Replacement on 6th Street from Denver Avenue to Grand Avenue		
Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			
Replacement Equipment			
Building Improvements			
Land Improvements	x		Replace old 4" water line with an 8"
Equipment Less than $5,000.			

Complete Project Description

6th Street has a 4" ductile iron water main. This line is undersized and needs to be up replaced with an 8" line. By upsizing the main, we can meet our fire flow needs. The goal is to replace all undersized mains in this subdivision.

Estimated Cost of the Project: $220,000

Other Information			
Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent	x		Undersized. Lacking in fire flow protection.
Necessary			
Desirable			

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

TIMETABLE: Est. Start Date: Apr-14 Est. Completion Date: Aug-14

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2014

Fund/Department:	**Contact Person:**
Utility Fund / Water Lines	Marco Carani

Capital Project:	7th Street Water Line Replacement from Hoover Avenue to Grand Avenue		
Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			
Replacement Equipment			
Building Improvements			
Land Improvements	x		Replace old 4" water line with an 8"
Equipment Less than $5,000.			

Complete Project Description

7th Street has a 4" ductile iron water main. This line is undersized and needs to be up replaced with an 8" water line. By upsizing the main, we can meet our fire flow needs. The goal is to replace all undersized mains in this subdivision.

Estimated Cost of the Project: $140,000

Other Information			
Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent	x		Undersized. Lacking in fire flow protection.
Necessary			
Desirable			

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

TIMETABLE: Est. Start Date: Apr-14 Est. Completion Date: Aug-14

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2014

Fund/Department:	**Contact Person:**
Utility Fund / Water Lines	Marco Carani

Capital Project:	Water Line Replacement on Hoover Avenue from 6th Street to 9th Street		
Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			
Replacement Equipment			
Building Improvements			
Land Improvements	x		Replace old 4" water line with an 8" line
Equipment Less than $5,000.			

Complete Project Description

7th Street has a 4" ductile iron water main. This line is undersized and needs to be up replaced with an 8" line. By upsizing the main, we can meet our fire flow needs. The goal is to replace all undersized mains in this subdivision.

Estimated Cost of the Project: $95,000

Other Information			
Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent	x		Undersized. Lacking in fire flow protection.
Necessary			
Desirable			

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

TIMETABLE: Est. Start Date: Apr-14 Est. Completion Date: Aug-14

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2014

Fund/Department:	**Contact Person:**
Utility Fund / Water Lines	Marco Carani

Capital Project:	Water Line Replacement on 5th Street from Fulton Avenue to Grand Avenue		
Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			
Replacement Equipment			
Building Improvements			
Land Improvements	x		Replace old 4" water line with an 8"
Equipment Less than $5,000.			

Complete Project Description

5th Street has a 4" ductile iron water main. This line is undersized for fire flow and needs to be upsized to meet 8" AWWA standards. In addition, the water line is 3'6" deep and we constantly get complaints on frozen water services. We plan on installing the new 8" line at a minimum depth of 4'6" to a maximum depth of 6'. The goal is to upsize the entire subdivision to meet all fire flow needs.

Estimated Cost of the Project: $95,000

Other Information			
Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent	x		Undersized. Lacking in fire flow protection.
Necessary			
Desirable			

Impact on Operating Budget:	**Dollar Amount**	**Brief Explanation:**
Anticipated Additional Operating Savings/Revenues:	$2,000/year	Maintenance costs to thaw frozen service lines will cease.
Anticipated Additional Operating Costs:		

TIMETABLE: Est. Start Date: Apr-14 Est. Completion Date: Aug-14

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2014

Fund/Department:	**Contact Person:**
Utility Fund/Water Lines	Marco Carani

Capital Project:	Trench Shoring		
Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase	x		Safety shoring for utility repairs and installation
Replacement Equipment			
Building Improvements			
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

We are in need of shoring to ensure safety during utility underground work.

Estimated Cost of the Project: $20,000

Other Information			
Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent	x		Important to secure building and water meter usage
Necessary			
Desirable			

Impact on Operating Budget:	**Dollar Amount**	**Brief Explanation:**
Anticipated Additional Operating Savings/Revenues:		Safety
Anticipated Additional Operating Costs:		

TIMETABLE: Est. Start Date: Jan-14 Est. Completion Date: Mar-14

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2014

Fund/Department:	**Contact Person:**
Utility Fund / Water Lines	Marco Carani

Capital Project:	1 Ton Utility Truck		
Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase	x		Replacement for our underrated utility truck.
Replacement Equipment			
Building Improvements			
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

We have a 2003 utility truck that is underrated. I would like to replace it and place it back in the fleet for our mechanic's truck and get rid of the 1996 that the mechanic uses right now. This truck would be sent to auction or go to another department.

Estimated Cost of the Project: $50,000

Other Information			
Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent	x		Needed for emergencies. Carries all of our water tools for installation and
Necessary			repair.
Desirable			

Impact on Operating Budget:	**Dollar Amount**	**Brief Explanation:**
Anticipated Additional Operating Savings/Revenues:	$5,000.00	Less maintenance and repair
Anticipated Additional Operating Costs:		

TIMETABLE: Est. Start Date: Feb-14 Est. Completion Date: Mar-14

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2014

Fund/Department:	**Contact Person:**
UF/Water Treatment Plant	Michael Rousey

Capital Project:	New Membrane Filters		
Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			
Replacement Equipment	x		Membrane Filters Failing Sonic Test and Visual Inspection
Building Improvements			
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

Membrane Filters failing sonic testing and visual inspection and must be replaced.

Estimated Cost of the Project: $250,000

Other Information			
Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent			
Necessary	x		Failure of filters could cause failure of water treatment process
Desirable			

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

TIMETABLE: Est. Start Date: Jan-14 Est. Completion Date: Jun-14

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2014

Fund/Department:	**Contact Person:**
Utility Fund / Sewer Lines	Marco Carani

Capital Project:	Sewer Line Replacement on Pacific Avenue from Highway 52 to 9th Street		
Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			
Replacement Equipment			
Building Improvements			
Land Improvements	x		Replace old clay sewer line with SDR 35 PVC
Equipment Less than $5,000.			

Complete Project Description

The sewer line is an existing 8" clay line with bad root intrution. We need to replace it with 8" PVC which is a stronger pipe with a smooth interior which allows movement of water and solids at a higher velocity. This will help with cleaning and maintenance. In addition, the gasketed joints will keep roots from penetrating into our sewer line.

Estimated Cost of the Project: $200,000

Other Information			
Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent	x		Maintenance nightmare.
Necessary			
Desirable			

Impact on Operating Budget:	**Dollar Amount**	**Brief Explanation:**
Anticipated Additional Operating Savings/Revenues:	$5,000/ year	We jet and clean this line every month to avoid any sewer back ups that can be caused by the root problems in the system.
Anticipated Additional Operating Costs:	N/A	N/A

TIMETABLE: Est. Start Date: Apr-14 Est. Completion Date: Aug-14

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2014

Fund/Department:	**Contact Person:**
Utility Fund/Waste Water Treatment	Michael Rousey

Capital Project:	Rebuild Centrifuge		
Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			
Replacement Equipment	x		Rebuild of centrifuge if necessary
Building Improvements			
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

The centrifuge is an integral part of and critical to the wastewater treatment plant (WWTP) as we only have one and it is the only mechanism we have for dewatering the sludge in order to truck it away from the plant. Since there is no grit removal at the WWTP, grit is in the sludge stream and goes through the centrifuge. The grit accelerates wear on the seals, bearings, and surface of the carbide scroll faces. The centrifuge was rebuilt in 2007 and again in 2007. We may not need this for 2014, but we would prefer to have the money budgeted and available to avoid an unfunded emergency repair.

Estimated Cost of the Project: $30,000

Other Information			
Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent			
Necessary		x	Critical equipment at WWTP
Desirable			

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

TIMETABLE: Est. Start Date: _____ Est. Completion Date: _____

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2014

Fund/Department:	**Contact Person:**
Utility Fund/Waste Water Treatment	Michael Rousey

Capital Project:	Blower		
Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			
Replacement Equipment	x		20 year old blower cannot be repaired per manufacturer's rep.
Building Improvements			
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

Replace the blower that can no longer be repaired cost effectively. The blower is the original equipment installed with the treatment plant and repair costs would exceed the cost to replace the unit.

Estimated Cost of the Project: $20,000

Other Information			
Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent			
Necessary	x		Need third blower to allow for an additional backup unit
Desirable			

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

TIMETABLE: Est. Start Date: Jan-14 Est. Completion Date: Apr-14

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2014

Fund/Department:	**Contact Person:**
Utility Fund/Waste Water Treatment	Michael Rousey

Capital Project:	Non-Potable Water Pump		
Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			
Replacement Equipment	x		Non-Potable Water Pump needs replacement
Building Improvements			
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

We need to replace the second non-potable water pump on the wastewater plant site. We replaced the 1st pump last year and need to replace the second pump. The pump is 20+ years old and parts are no longer available. The pump is not pumping close to capacity and when running, it does not provide sufficient pressure to the plant equipment. With only 1 pump available, we have no backup pump and are at risk of damaging the plant equipment if the first pump fails for any reason.

Estimated Cost of the Project: $20,000

Other Information			
Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent	x		Need backup pump for non-potable water system
Necessary			
Desirable			

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

TIMETABLE: Est. Start Date: Jan-14 Est. Completion Date: Mar-14

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2014

Fund/Department:	**Contact Person:**
Utility Fund/Waste Water Treatment	Michael Rousey

Capital Project:	Replace Centrifuge Back drive		
Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			
Replacement Equipment	x		Replacement of Centrifuge Backdrive
Building Improvements			
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

The Centrifuge is an integral part of and critical to the wastewater treatment plant(WWTP) as we only have one and it is the only mechanism we have for dewatering the sludge in order to truck it away from the plant. The back drive controller effectively operates the centrifuge. This controller is no longer commercially available. If it fails, we will have to purchase an upgraded controller. As the back drive has never been replaced, it is only a matter of time before the electronics fail in one form or another. We may not need this for 2014, but we would prefer to have the money budgeted and available to avoid an unfunded emergency repair.

Estimated Cost of the Project: $30,000

Other Information			
Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent			
Necessary		x	Critical equipment at WWTP
Desirable			

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

TIMETABLE: Est. Start Date: _____ Est. Completion Date: _____

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2014

Fund/Department:	**Contact Person:**
Utility Fund / Utility Billing	Marco Carani

Capital Project:	Water Sales Building Reconstruction		
Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			
Replacement Equipment			
Building Improvements	x		Rebuild water sales station and meter water with new payment reader
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

The existing water sales building is in bad shape. Construction of a new building is urgent. The existing building is made of wood and is rotting away. A new block building located in the same area would last longer and be more secure. We also need to redo the plumbing in the building so that we can install a cla-valve assembly and meter to monitor the water sales.

Estimated Cost of the Project: $15,000

Other Information			
Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent	x		Important to secure building and meter water usage.
Necessary			
Desirable			

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

TIMETABLE: Est. Start Date: May-14 Est. Completion Date: Jun-14

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2014

Fund/Department:	**Contact Person:**
Recreation Center	Monty Schuman

Capital Project:	Cardio Equipment Lease		
Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			
Replacement Equipment	x		The amount would be used to lease a new line of cardio equipment
Building Improvements			
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

We would like to pursue obtaining a 5 year lease for replacing the cardio equipment. This would allow us to replace the majority of all with up-to-date, cutting edge fitness equipment. We would still be able to retain a number of our existing pieces that have been recently purchased over the past couple of years. Typical cardio equipment has a 6 to 7 year life expectancy. Our equipment, for the most part, will be 10 years old. We need to replace a number of our treadmills and some of our upright bikes and recumbent bikes. Those pieces run between $4,000 and $6,000 each. By doing a lease to purchase agreement, we can keep the fitness room current.
The anticipated cost of this project would $75,000 over five years.

Estimated Cost of the Project: $15,000

Other Information			
Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent			
Necessary	x		The keeps us current and completive with local fitness centers.
Desirable			

Impact on Operating Budget:	**Dollar Amount**	**Brief Explanation:**
Anticipated Additional Operating Savings/Revenues:		To keep members interested in the center for those wishing to utilize the fitness room.
Anticipated Additional Operating Costs:		

TIMETABLE: Est. Start Date: Apr-14 Est. Completion Date: May-14

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2014

Fund/Department:	**Contact Person:**
Recreation Center Fund	Monty Schuman

Capital Project:	Lockers for Men's Room		
Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			
Replacement Equipment	x		Replace lockers in men's locker room
Building Improvements			
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

This would replace 89 lockers in the men's locker room. The lockers would be made of a plastic composite and would replace the metal lockers that are currently there. The Men's lockers are in much worse condition than the women's. This will be a two year process as we expect to replace the women's in 2015.

Estimated Cost of the Project: $15,000

Other Information			
Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent			
Necessary	x		The interior of the men's lockers are in bad shape and have been heavily abused
Desirable			

Impact on Operating Budget:	**Dollar Amount**	**Brief Explanation:**
Anticipated Additional Operating Savings/Revenues:		Updating the lockers will again make the center more attractive and hopefully keep patrons coming back.
Anticipated Additional Operating Costs:		

TIMETABLE: Est. Start Date: Mar-14 Est. Completion Date: Mar-14

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2014

Fund/Department:	**Contact Person:**
Recreation Center Fund	Monty Schuman

Capital Project:	Surge Protector		
Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			
Replacement Equipment			
Building Improvements	x		Surge protector for Recreation Center
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

The project will place a major surge protector on the Recreation Center main line.
The Center has experienced numerous issues with power surges over the past couple of years costing the center thousands of dollars.
This past July the power surge ruined the control panel on the main hot water heater and cost us $3,000. The same surge also disabled our UV system in the pool and cost us an additional $1,000. We have had numerous issues with the HVAC systems in the past couple of years. These issues almost always occur after a power outage. After researching numerous possibilities and remedies, it is our conclusion that a main line surge protector would be the best solution.

Estimated Cost of the Project: $15,000

Other Information			
Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent	x		The sooner we can place a surge protector online, the better it will be.
Necessary			
Desirable			

Impact on Operating Budget:	**Dollar Amount**	**Brief Explanation:**
Anticipated Additional Operating Savings/Revenues:		
Anticipated Additional Operating Costs:	$10,000.00	We know that we have spent over $20,000 over the past couple of years with major HVAC issues.

TIMETABLE: Est. Start Date: Jan-14 Est. Completion Date: Feb-13

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.

The Golf Warrants are not included in the debt service payments for 2014. 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 in the financial statements and budget estimates since 2004 because of their default status. These payments will once again be classified as short term in the 2014 financial statements unless some debt relief can be obtained.

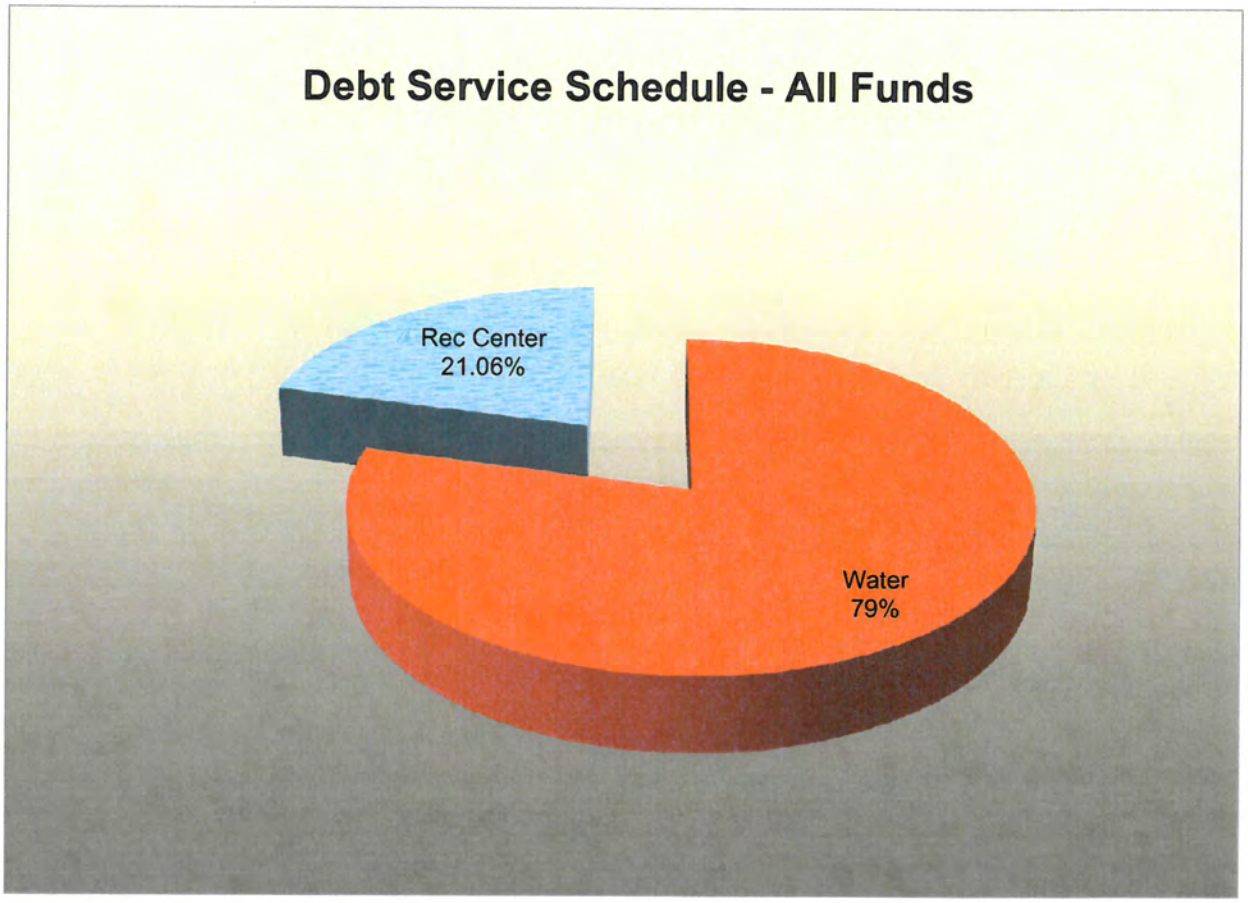
DEBT POLICY

The City adheres to the following policies regarding debt service:

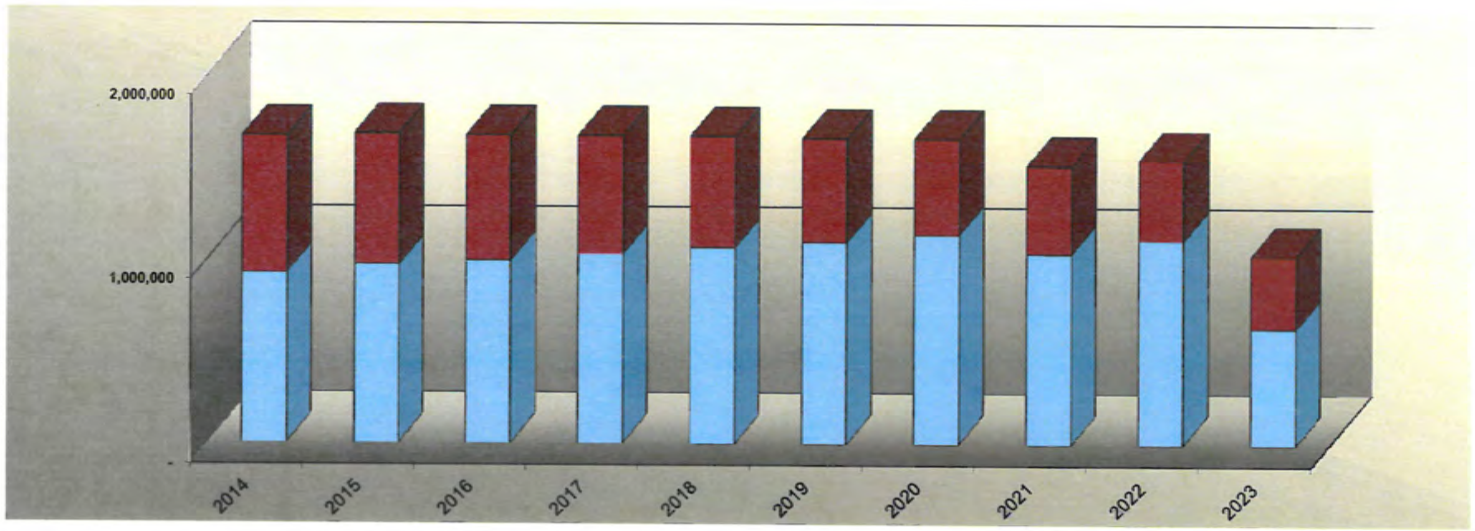
- Confine long-term borrowing to a time period not to exceed the useful life of the equipment or project
- Fully disclose information in financial reports and official statements
- Restrict current activities to a point where all bond covenants will be met
- Debt service will not exceed 15% of the operating expenditures for the enterprise funds
- No capital expenditure for $100,000 or less will be financed

CITY OF FORT LUPTON
DEBT SERVICE SCHEDULES - ALL FUNDS

OUTSTANDING PRINCIPAL



CITY OF FORT LUPTON
Combined Debt Schedule
10 Year Amortization Schedule



DEBT SERVICE SCHEDULE

COMBINED FUNDS

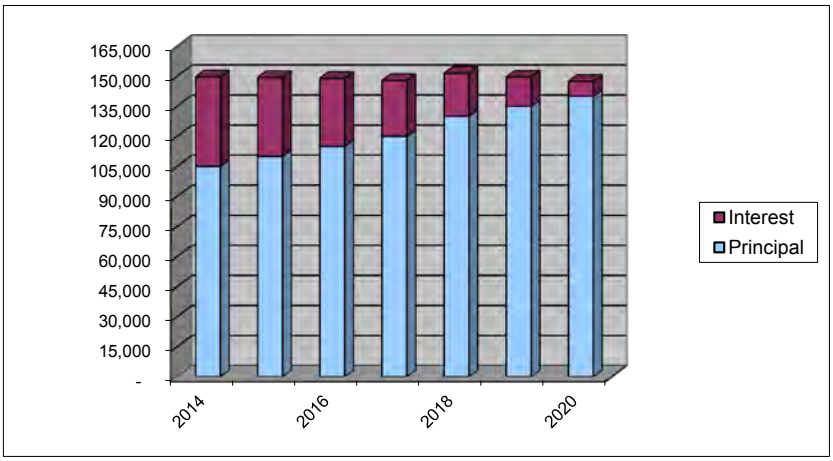
	Utility Fund			Utility - Water System			Recreation Center Fund			All Funds		
Year	Principal	Interest	Total Payments	Principal	Interest	Total Payments	Principal	Interest	Total Payments	Principal	Interest	Total Payments
2014	539,833	632,980	1,172,813	539,833	632,980	1,172,813	380,000	111,838	491,838	919,833	744,818	1,664,651
2015	563,320	609,741	1,173,061	563,320	609,741	1,173,061	400,000	104,238	504,238	963,320	713,979	1,677,299
2016	588,148	585,397	1,173,545	588,148	585,397	1,173,545	400,000	95,238	495,238	988,148	680,635	1,668,783
2017	608,219	559,474	1,167,693	608,219	559,474	1,167,693	415,000	85,238	500,238	1,023,219	644,712	1,667,931
2018	639,733	532,492	1,172,225	639,733	532,492	1,172,225	420,000	73,825	493,825	1,059,733	606,317	1,666,050
2019	666,492	503,722	1,170,214	666,492	503,722	1,170,214	425,000	61,225	486,225	1,091,492	564,947	1,656,439
2020	698,696	473,675	1,172,371	698,696	473,675	1,172,371	435,000	48,475	483,475	1,133,696	522,150	1,655,846
2021	582,346	442,113	1,024,459	582,346	442,113	1,024,459	450,000	33,250	483,250	1,032,346	475,363	1,507,709
2022	606,443	416,660	1,023,103	606,443	416,660	1,023,103	500,000	17,500	517,500	1,106,443	434,160	1,540,603
2023	631,888	390,076	1,021,964	631,888	390,076	1,021,964				631,888	390,076	1,021,964
2024	662,881	362,102	1,024,983	662,881	362,102	1,024,983				662,881	362,102	1,024,983
2025	690,325	332,664	1,022,989	690,325	332,664	1,022,989				690,325	332,664	1,022,989
2026	549,319	301,892	851,211	549,319	301,892	851,211				549,319	301,892	851,211
2027	573,866	277,595	851,461	573,866	277,595	851,461				573,866	277,595	851,461
2028	598,865	252,117	850,982	598,865	252,117	850,982				598,865	252,117	850,982
2029	626,618	225,410	852,028	626,618	225,410	852,028				626,618	225,410	852,028
2030	654,827	197,361	852,188	654,827	197,361	852,188				654,827	197,361	852,188
2031	684,792	167,943	852,735	684,792	167,943	852,735				684,792	167,943	852,735
2032	716,413	137,049	853,462	716,413	137,049	853,462				716,413	137,049	853,462
2033	748,793	104,613	853,406	748,793	104,613	853,406				748,793	104,613	853,406
2034	782,833	70,606	853,439	782,833	70,606	853,439				782,833	70,606	853,439
2035	606,687	34,913	641,600	606,687	34,913	641,600				606,687	34,913	641,600
2036	316,200	12,218	328,418	316,200	12,218	328,418				316,200	12,218	328,418
TOTAL	**14,337,537**	**7,622,813**	**21,960,350**	**14,337,537**	**7,622,813**	**21,960,350**	**3,825,000**	**630,827**	**4,455,827**	**18,162,537**	**8,253,640**	**26,416,177**

i

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:

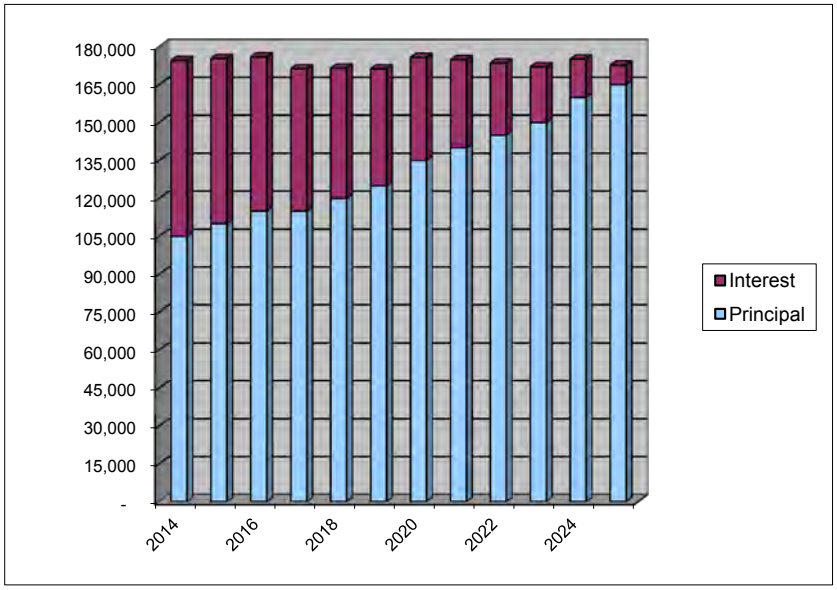


Year	Principal	Interest	Total Payments
2014	105,000	44,670	149,670
2015	110,000	39,420	149,420
2016	115,000	33,920	148,920
2017	120,000	27,825	147,825
2018	130,000	21,465	151,465
2019	135,000	14,575	149,575
2020	140,000	7,420	147,420
	855,000	**189,295**	**1,044,295**

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:



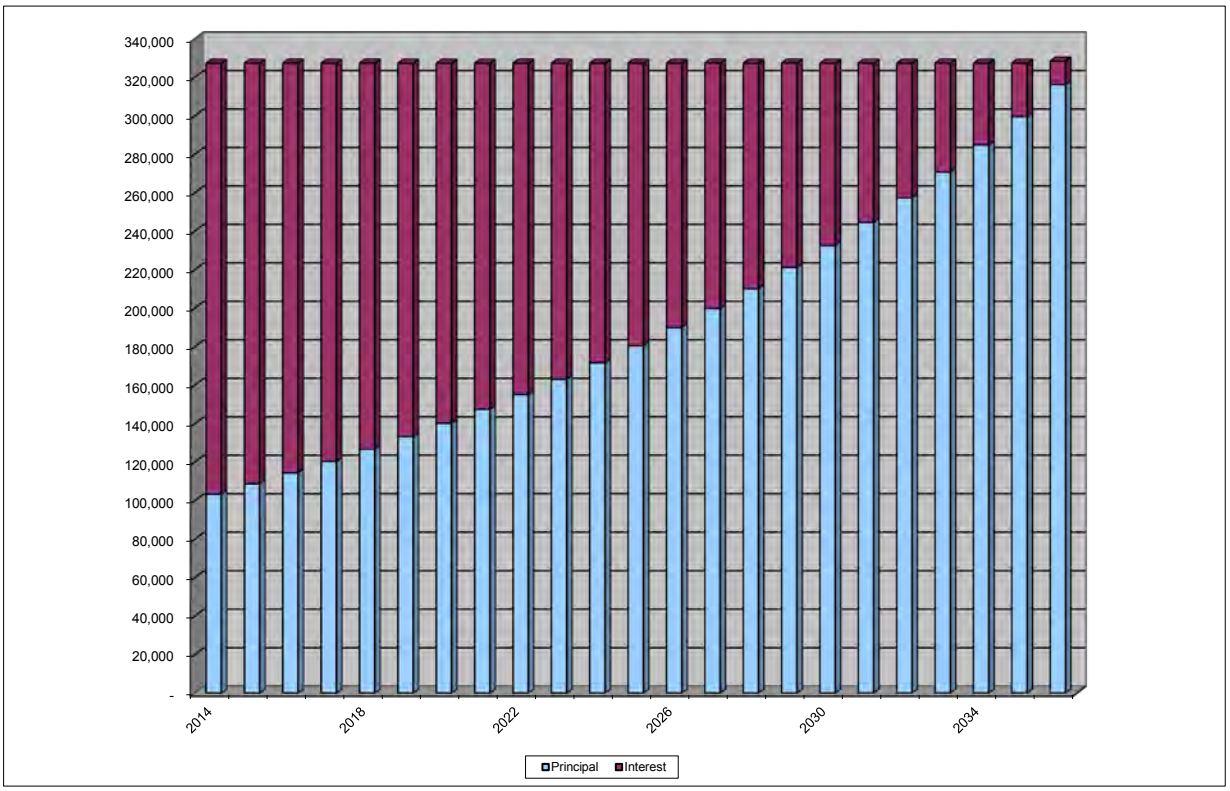
Year	Principal	Interest	Total Payments
2014	105,000	69,506	174,506
2015	110,000	65,306	175,306
2016	115,000	60,906	175,906
2017	115,000	56,191	171,191
2018	120,000	51,419	171,419
2019	125,000	46,169	171,169
2020	135,000	40,700	175,700
2021	140,000	34,794	174,794
2022	145,000	28,494	173,494
2023	150,000	21,969	171,969
2024	160,000	15,031	175,031
2025	165,000	7,631	172,631
	1,585,000	**498,116**	**2,083,116**

1996 Water Loan (USDA 5.125%) - 204-56113-628/204-56213-628 (Payments due 3-1/9-1):

October 29, 1996 – United State of America, Rural Economic and Community Development Revenue Bond.

$5,500,000 Revenue Bond, Series 1996, owned by the United States of America for the Big Water project. Interest only to September 1, 1997, with principal payments of $46,000 starting March 1, 1998. Principal and interest are payable each September 1, and March 1, thereafter, with additional interest at 5.125%. The loan is a revenue obligation of the City payable from water system revenues and is serviced in the Utilities Fund. The annual debt service is as follows:

Year	Principal	Interest	Total Payments
2014	103,500	223,852	327,352
2015	108,900	218,479	327,379
2016	114,600	212,826	327,426
2017	120,500	206,879	327,379
2018	126,800	200,624	327,424
2019	133,300	194,043	327,343
2020	140,200	187,124	327,324
2021	147,500	179,847	327,347
2022	155,200	172,189	327,389
2023	163,200	164,133	327,333
2024	171,700	155,661	327,361
2025	180,600	146,750	327,350
2026	190,000	137,376	327,376
2027	199,900	127,513	327,413
2028	210,200	117,137	327,337
2029	221,200	106,226	327,426
2030	232,600	94,746	327,346
2031	244,700	82,671	327,371
2032	257,400	69,970	327,370
2033	270,800	56,608	327,408
2034	284,800	42,553	327,353
2035	299,600	27,770	327,370
2036	316,200	12,218	328,418
	4,393,400	**3,137,195**	**7,530,595**

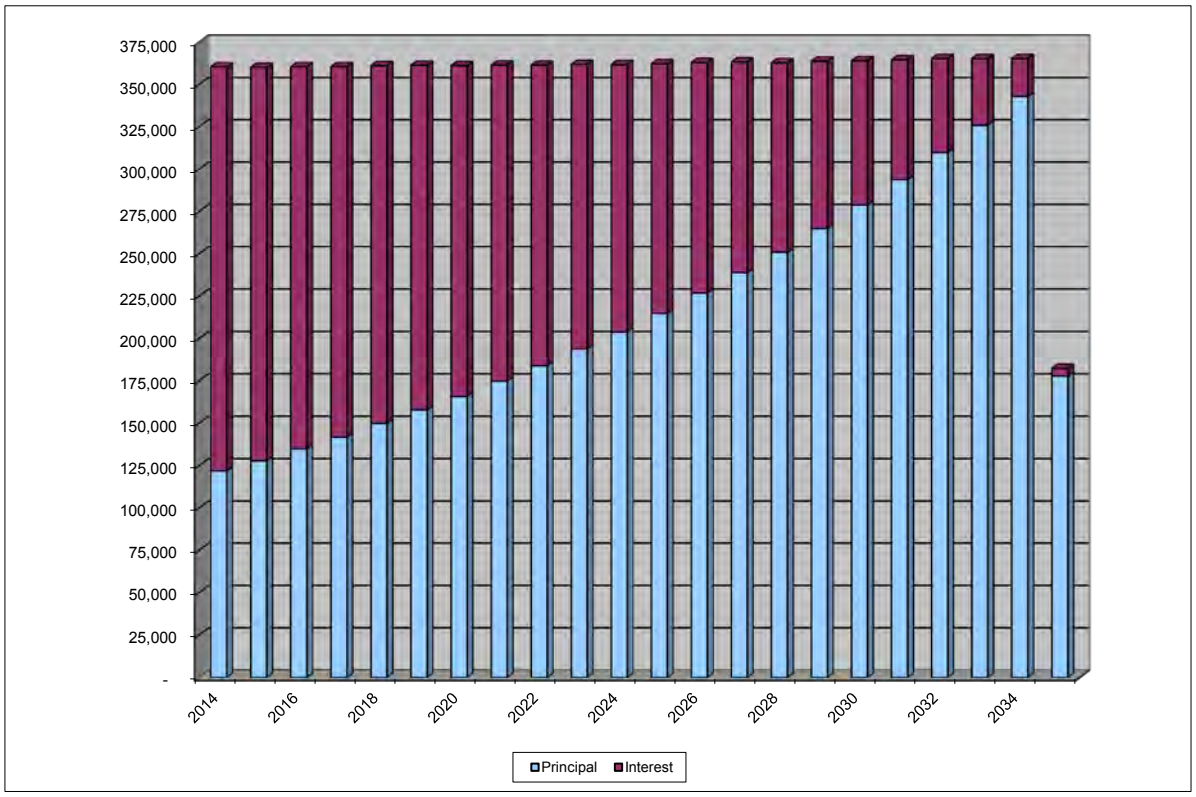


1997 Water Loan (USDA 5.125%) - 204-56111-628/204-56211-628 (Payments due 12-1/6-1):

August 28, 1995 – United State of America, Rural Economic and Community Development Revenue Bond.

$6,000,000 Revenue Bond, Series 1995, owned by the United States of America for the Big Water Project. Principal payments due in yearly installments of $53,000 in 1998 with additional increases through 2035. Principal and interest is payable each December 1, and June 1, with interest at 5.125%. The loan is a revenue obligation of the City payable from water system revenues and is serviced in the Utilities Fund. The annual debt service is as follows:

Year	Principal	Interest	Total Payments	Year	Principal	Interest	Total Payments
2014	122,000	238,569	360,569	2025	215,000	147,292	362,292
2015	128,000	232,240	360,240	2026	227,000	136,120	363,120
2016	135,000	225,577	360,577	2027	239,000	124,332	363,332
2017	142,000	218,582	360,582	2028	251,000	111,930	362,930
2018	150,000	211,202	361,202	2029	265,000	98,887	363,887
2019	158,000	203,411	361,411	2030	279,000	85,126	364,126
2020	166,000	195,211	361,211	2031	294,000	70,648	364,648
2021	175,000	186,602	361,602	2032	310,000	55,376	365,376
2022	184,000	177,504	361,504	2033	326,000	39,283	365,283
2023	194,000	167,946	361,946	2034	343,000	22,371	365,371
2024	204,000	157,876	361,876	2035	178,000	4,561	182,561
					4,685,000	**3,110,646**	**7,795,646**

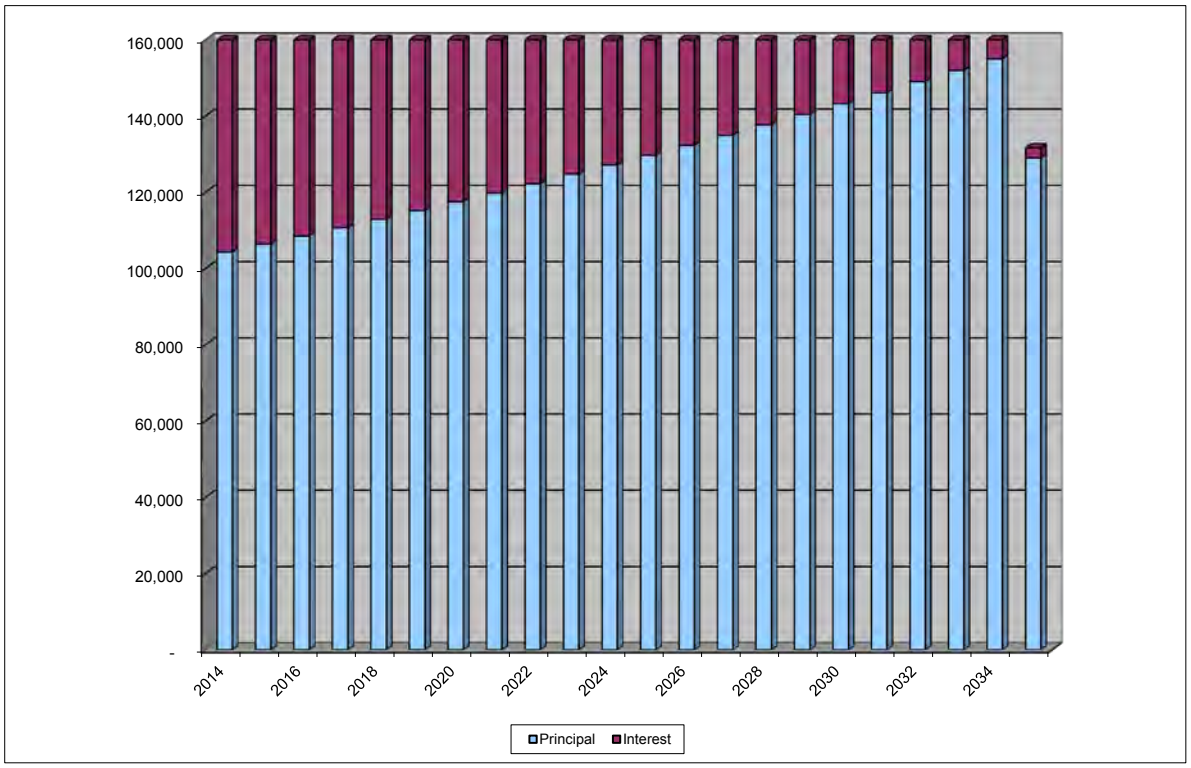


1997 Water Loan (CWCB 2.0%) - 204-56117-628/204-56217-628 (Payments due 1-1):

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
2014	104,333	56,383	160,716
2015	106,420	54,296	160,716
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
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
	2,819,137	**687,561**	**3,506,698**

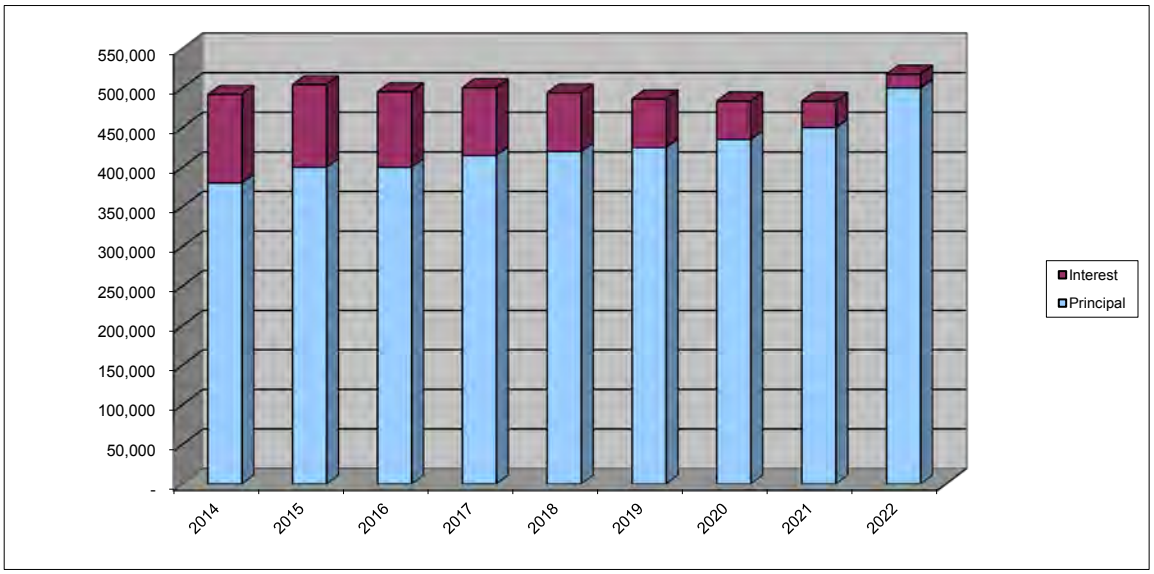


2011 General Obligation Refunding Bonds (2.00%-3.50%) (Payments due 6-1/12-1):

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
2014	380,000	111,838	491,838
2015	400,000	104,238	504,238
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
	3,825,000	**630,827**	**4,455,827**



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 (Payments due 6-15/12-15):

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. Principal payments due in yearly installments of $5,000 in 1998 with additional increases through 2015; interest 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. The annual debt service schedule is as follows:

1996A1 Revenue Anticipation Warrants (6.5.%-9.75%) - 231-56128-631/204-56228-631 (Payments due 6-15/12-15):

June 21, 1996 – Golf Course Revenue Anticipation Warrants – 1996A1.

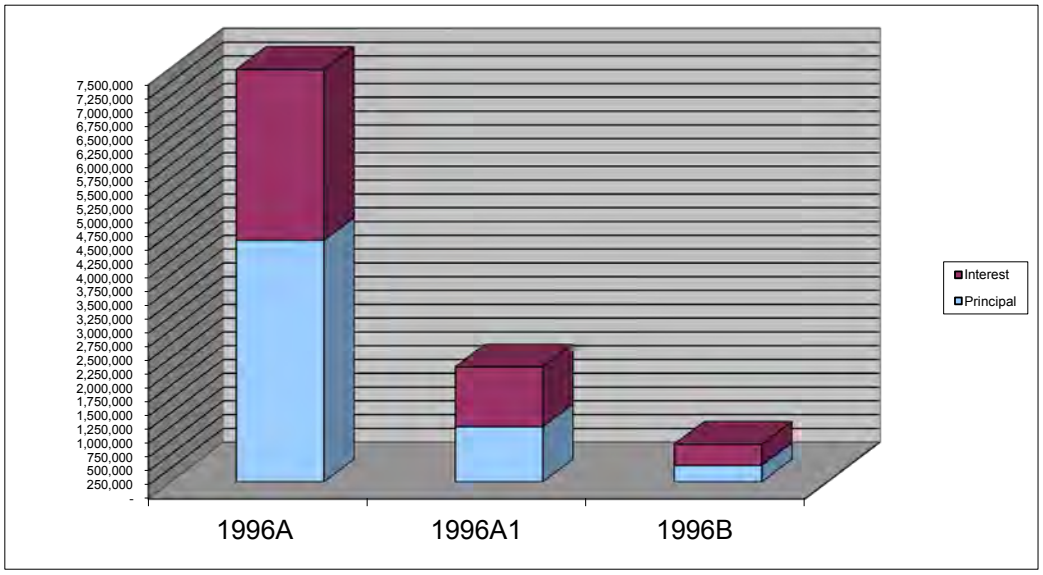
$1,000,000, Golf Course Revenue Anticipation Warrants to construct an 18-hole, municipal golf course. Principal payments due in yearly installments of $100,000 in 2006 with interest varying from 5.0% to 12.75%. The warrants are a special revenue obligation of the City payable from the net operating income 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. The annual debt service schedule is as follows:

1996B Revenue Anticipation Warrants (6.5.%-9.75%) - 231-56128-631/204-56228-631 (Payments due 6-15/12-15):

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. One-time principal payment of $300,000 is due in 2015 with interest 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. The annual debt service schedule is as follows:

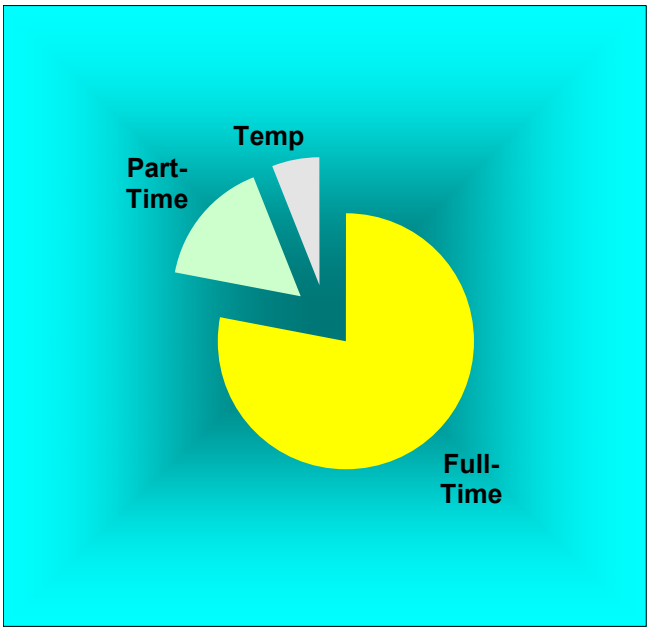
	Principal	Interest	Total Payments
1996A	4,380,000	3,094,942	7,474,942
1996A1	1,000,000	1,083,750	2,083,750
1996B	300,000	380,250	680,250
	5,680,000	**4,558,942**	**10,238,942**



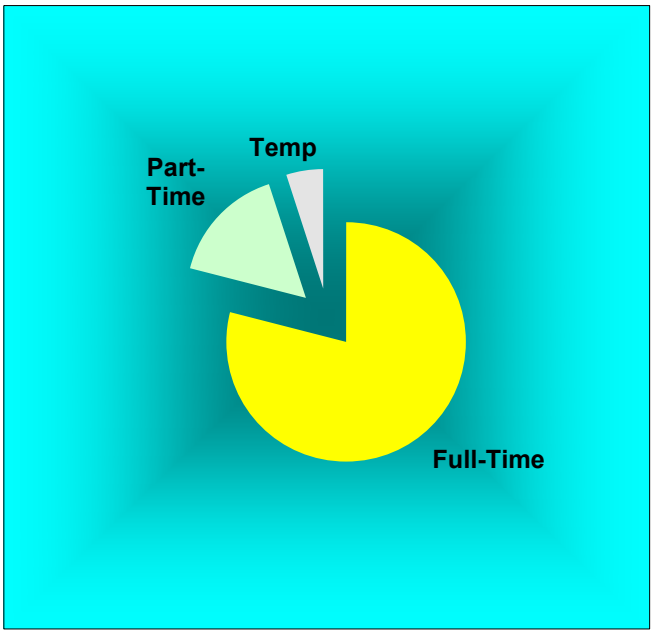
CITY OF FORT LUPTON
EMPLOYEE SUMMARY

BY EMPLOYMENT STATUS

2013 BUDGET - 67.98

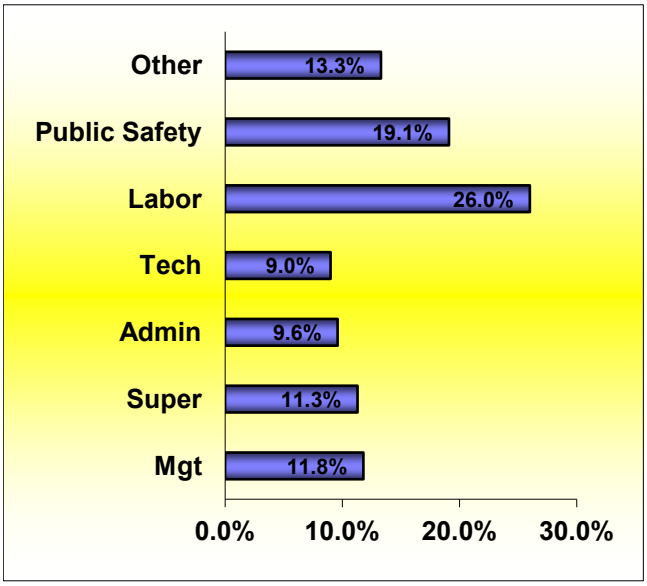


2014 BUDGET - 69.88

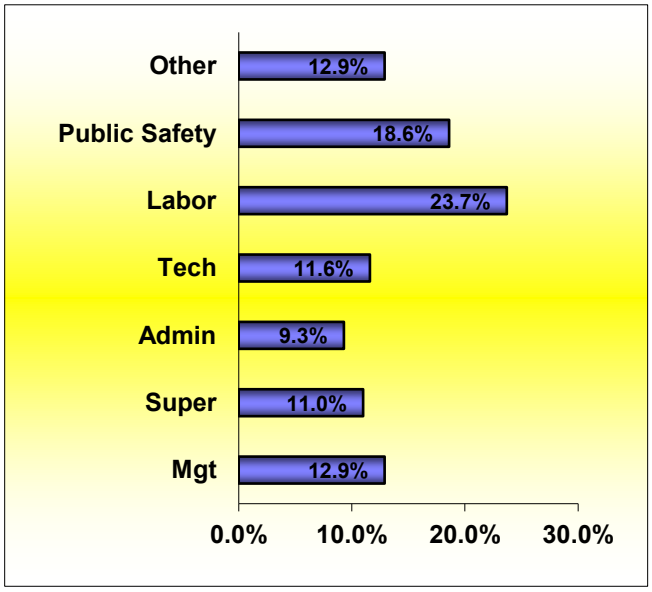


BY CLASSIFICATION

2013 BUDGET - 67.98



2014 BUDGET - 69.88



CITY OF FORT LUPTON
ALL FUNDS
2014 PERSONNEL DETAIL

Position	2012 Budget	2013 Budget	2014 Budget	Position Changes	
TOTAL PERSONNEL BY FUND:					
General Fund	30.65	38.15	39.51	1.36	
Cemetery & Perpetual Care Fund	1.00	1.00	1.00	-	
Culture, Parks & Recreation Fund	10.56	7.11	6.85	(0.26)	
Recreation Center	14.12	14.67	14.22	(0.45)	
Utility Enterprise Fund	6.15	6.80	8.05	1.25	
Storm Drainage Fund	0.25	0.25	0.25	-	
Total	62.73	67.98	69.88	1.90	
TOTAL PERSONNEL BY DEPARTMENT:					
Administrative Services	5.00	2.00	2.00	-	
Legislative	0.15	0.15	0.15	-	
Court	0.50	1.90	2.15	0.25	a
City Clerk	1.00	1.00	1.00	-	
Human Resources	0.75	0.25	-	(0.25)	a
City Administrator	0.75	1.75	1.75	-	
Finance	3.85	3.70	3.70	-	
Internal Technology	-	-	1.00	1.00	b
Community Policing	12.00	13.00	13.00	-	
Community Service Officer	0.75	0.75	0.75	-	
Police Records	1.00	1.00	1.00	-	
Streets	3.00	4.25	3.00	(1.25)	c
Government Buildings	0.90	-	-	-	
Buildings & Grounds	-	5.80	6.41	0.61	d
Community Development	-	1.50	2.50	1.00	e
Code Enforcement	1.00	1.00	1.00	-	
Neighborhood Stabilization	-	0.10	0.10	-	
Community Center	3.75	4.55	4.29	(0.26)	d
Senior Programs	1.20	1.20	1.20	-	
Athletics	0.36	0.36	0.36	-	
Parks	4.50	-	-	-	
Museum	0.75	1.00	1.00	-	
Cemetery	1.00	1.00	1.00	-	
Water Lines	3.00	3.50	4.25	0.75	c
Sewer Lines	2.75	3.00	3.50	0.50	c
Utility Billing	0.40	0.30	0.30	-	
Storm Sewer	0.25	0.25	0.25	-	
Recreation Center	14.12	14.67	14.22	(0.45)	d
Total	62.73	67.98	69.88	1.90	
TOTAL PERSONNEL BY EMPLOYMENT STATUS:					
Full-Time	49.00	53.00	55.00	2.00	b,e
Part-Time	10.37	11.12	11.52	0.40	d
Seasonal	3.36	3.86	3.36	(0.50)	d
Total	62.73	67.98	69.88	1.90	

a) .25 FTE was transferred from HR to Court
b) Added a full-time IT Technician instead of contracting out
c) Re-allocated Public Works FTE to more be more accurate
d) Removed .5 Seasonal Building Maintenance Worker, added .4 part-time Custodian & re-allocated other Buildings & Grounds employees to be more accurate
e) Added 1 full-time Planner 1

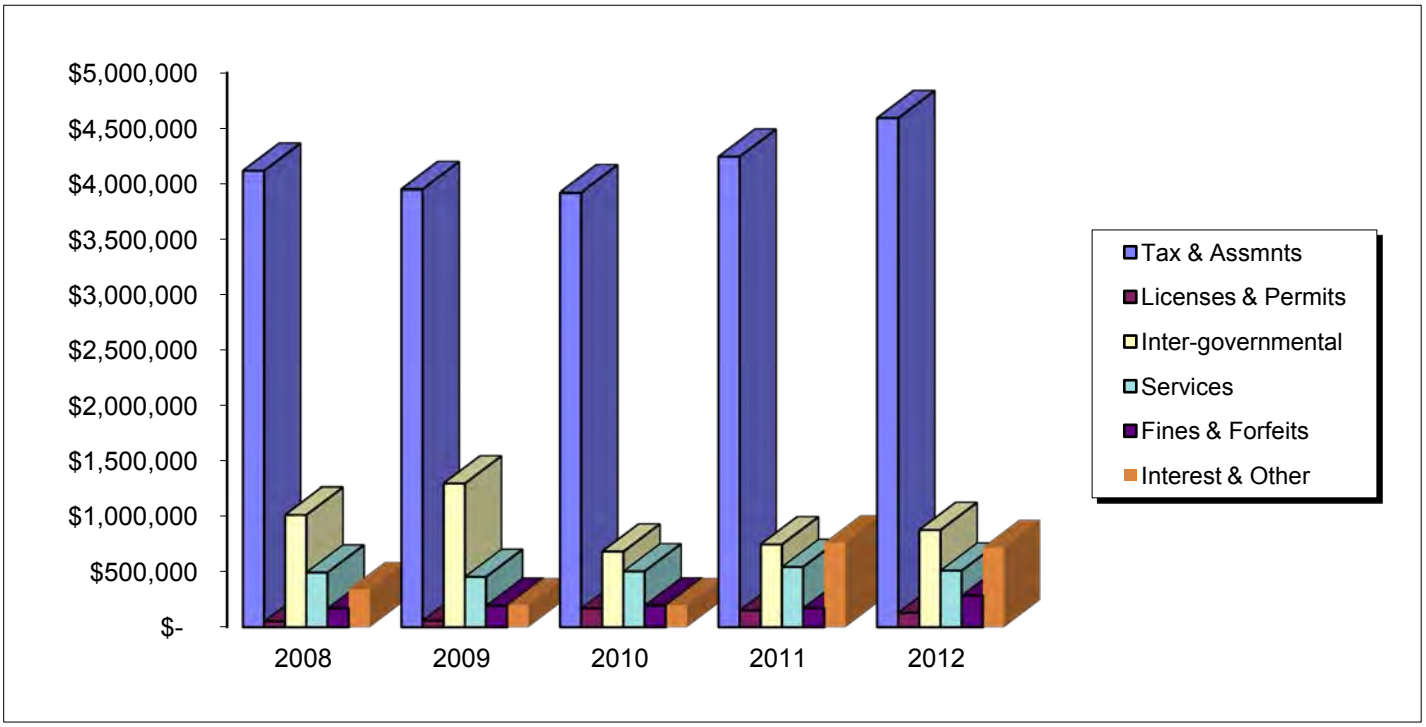
CITY OF FORT LUPTON
ALL FUNDS
2014 PERSONNEL DETAIL

Position	2012 Budget	2013 Budget	2014 Budget	Position Changes
TOTAL PERSONNEL BY POSITION				
Accountant	2.00	2.00	1.00	(1.00)
Accountant II	-	-	1.00	1.00
Accounting Supervisor	1.00	-	-	-
A/P Clerk	1.00	1.00	1.00	-
Administrative Assistant	2.00	3.00	3.00	-
Aquatic Coordinator	1.00	1.00	1.00	-
Assumption Planner	-	0.50	-	(0.50)
Building Maintenance Worker	2.00	2.50	1.00	(1.50)
Bldgs & Grounds Supervisor	-	1.00	-	(1.00)
Buildings Supervisor	-	-	1.00	1.00
Camera Operator	0.15	0.15	0.15	-
Certified Instructors	0.44	0.44	0.44	-
City Administrator	-	1.00	1.00	-
City Administrator Intern	-	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	1.00	1.00	-
Court Coordinator	0.25	0.65	0.90	0.25
Custodian	1.00	2.00	2.40	0.40
Customer Service Representative	1.50	1.50	1.50	-
Deputy City Clerk	1.00	-	-	-
Director of Finance & Administration	1.00	-	-	-
Economic Development	1.00	-	-	-
Field Maintenance Worker	0.18	0.18	0.18	-
Field Sup	0.21	0.21	0.21	-
Finance Director	-	1.00	1.00	-
Fitness Program Coordinator	1.00	1.00	1.00	-
Grounds Maintenance Worker	1.00	1.00	2.00	1.00
Grounds Supervisor	-	-	1.00	1.00
Head Life Guard	1.96	1.96	1.96	-
Human Resources Director	0.75	0.25	-	(0.25)
IT Technician	-	-	1.00	1.00
Life Guard	3.35	3.35	3.35	-
Museum Aid	-	0.25	0.25	-
Museum Supervisor	0.75	0.75	0.75	-
Neighborhood Stabilization Coord	-	0.10	0.10	-
Non-Certified Instructors	0.05	0.05	0.05	-
Parks & Rec Director	1.00	1.00	1.00	-
Parks & Rec Supervisor	1.00	-	-	-
Personal Trainers	0.03	0.03	0.03	-
Planner I	-	-	1.50	1.50
Planning Technician	1.00	1.00	1.00	-
Police Chief	1.00	1.00	1.00	-
Police Officers	8.00	9.00	9.00	-
Police Sergeants	3.00	3.00	3.00	-
Private Instructors	0.08	0.08	0.08	-
Program Aids	0.47	0.47	0.47	-
Program Leaders	0.64	0.64	0.64	-
Program Supervisors	0.53	0.53	0.53	-
Public Works Maint Worker	4.00	5.00	4.00	(1.00)
Public Works Manager	1.00	1.00	1.00	-
Public Works Operations Manager	-	-	1.00	1.00
Public Works Supervisor	1.00	2.00	1.00	(1.00)
Rec Attendant I	0.14	0.14	0.14	-
Rec Attendant II	0.16	0.16	0.16	-
Rec Attendant III	0.06	0.06	0.06	-
Receptionist	1.00	1.00	1.00	-
Records Technician	1.00	1.00	1.00	-
Recreation Assistant	0.40	0.40	0.40	-
Recreation Manager	1.00	1.00	1.00	-
Senior PW Maintenance Worker	3.00	3.00	4.00	1.00
Senior Grounds Maintenance Worker	1.00	1.00	-	(1.00)
Senior Programs Assistant	1.00	1.00	1.00	-
Sports Supervisor	0.18	0.18	0.18	-
Water Safety Instructors	0.45	0.45	0.45	-
Seasonal Grounds Workers	2.00	2.00	2.00	-
Seasonal PW Workers	1.00	1.00	1.00	-
Total	62.73	67.98	69.88	1.90

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
2008	$ 4,113,137	$ 51,583	$ 1,013,837	$ 493,824	$ 169,964	$ 342,449	$ 6,184,794
Total %	66.50%	0.83%	16.39%	7.98%	2.75%	5.54%	100.00%
2009	$ 3,947,531	$ 59,794	$ 1,292,855	$ 454,567	$ 193,210	$ 199,167	$ 6,147,124
Total %	64.22%	0.97%	21.03%	7.39%	3.14%	3.24%	100.00%
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%

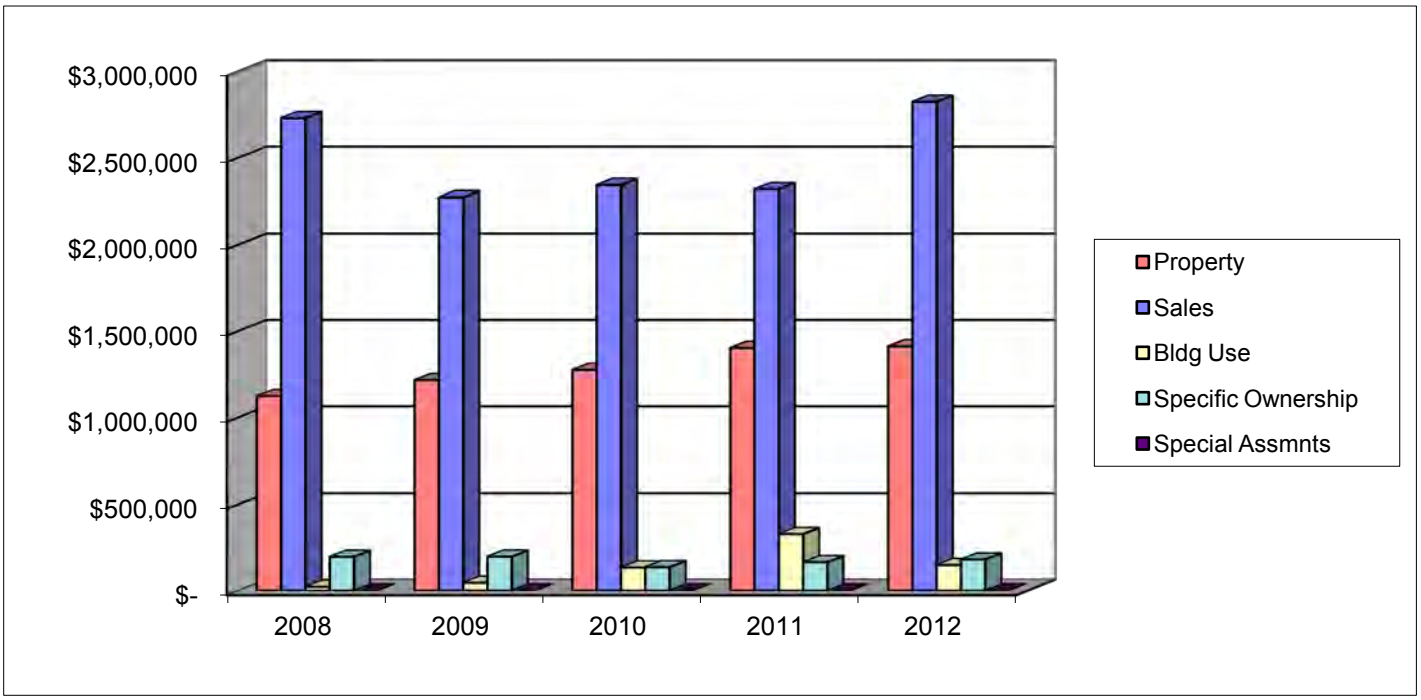
Includes the General Fund and Special Revenue Funds.



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
2008		$ 1,121,854	$ 2,728,252	$ 21,748	$ 195,024	$ -	$ 4,066,877
Total %		27.59%	67.08%	0.53%	4.80%	0.00%	100.00%
2009		$ 1,215,210	$ 2,271,820	$ 45,208	$ 196,257	$ -	$ 3,728,495
Total %		32.59%	60.93%	1.21%	5.26%	0.00%	100.00%
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%

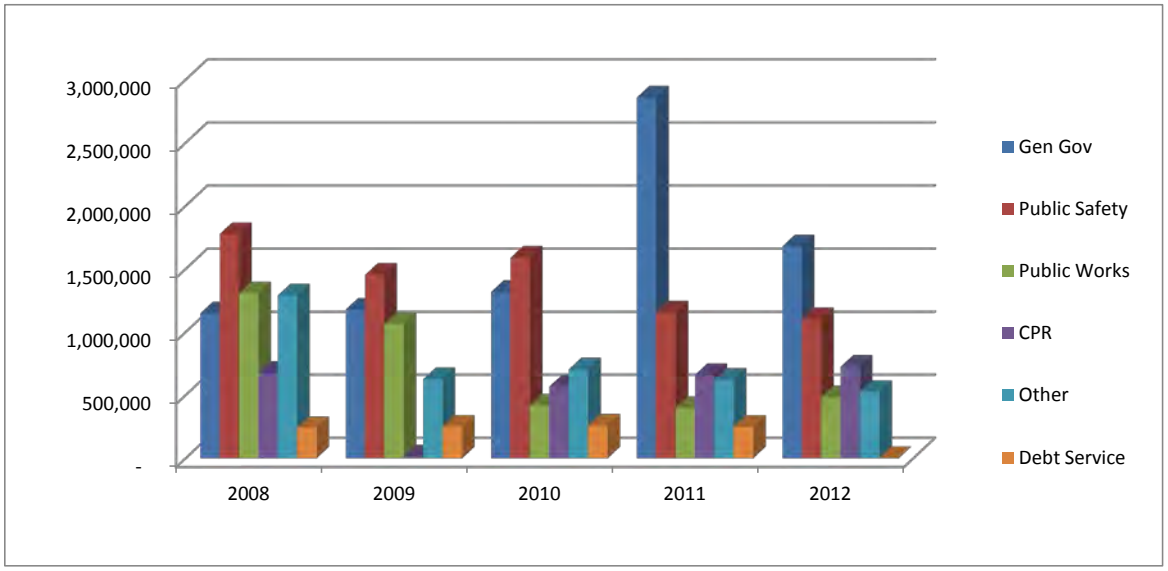
Includes the General Fund and Special Revenue Funds.



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
2008	$ 1,146,647	$ 1,775,631	$ 1,307,542	$ 676,103	$ 1,289,420	$ 238,996	$ 6,434,339
Total %	17.82%	27.60%	20.32%	10.51%	20.04%	3.71%	100.00%
2009	$ 1,177,712	$ 1,452,876	$ 1,064,843	$ 13,293	$ 626,418	$ 248,571	$ 4,583,713
Total %	25.69%	31.70%	23.23%	0.29%	13.67%	5.42%	100.00%
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%

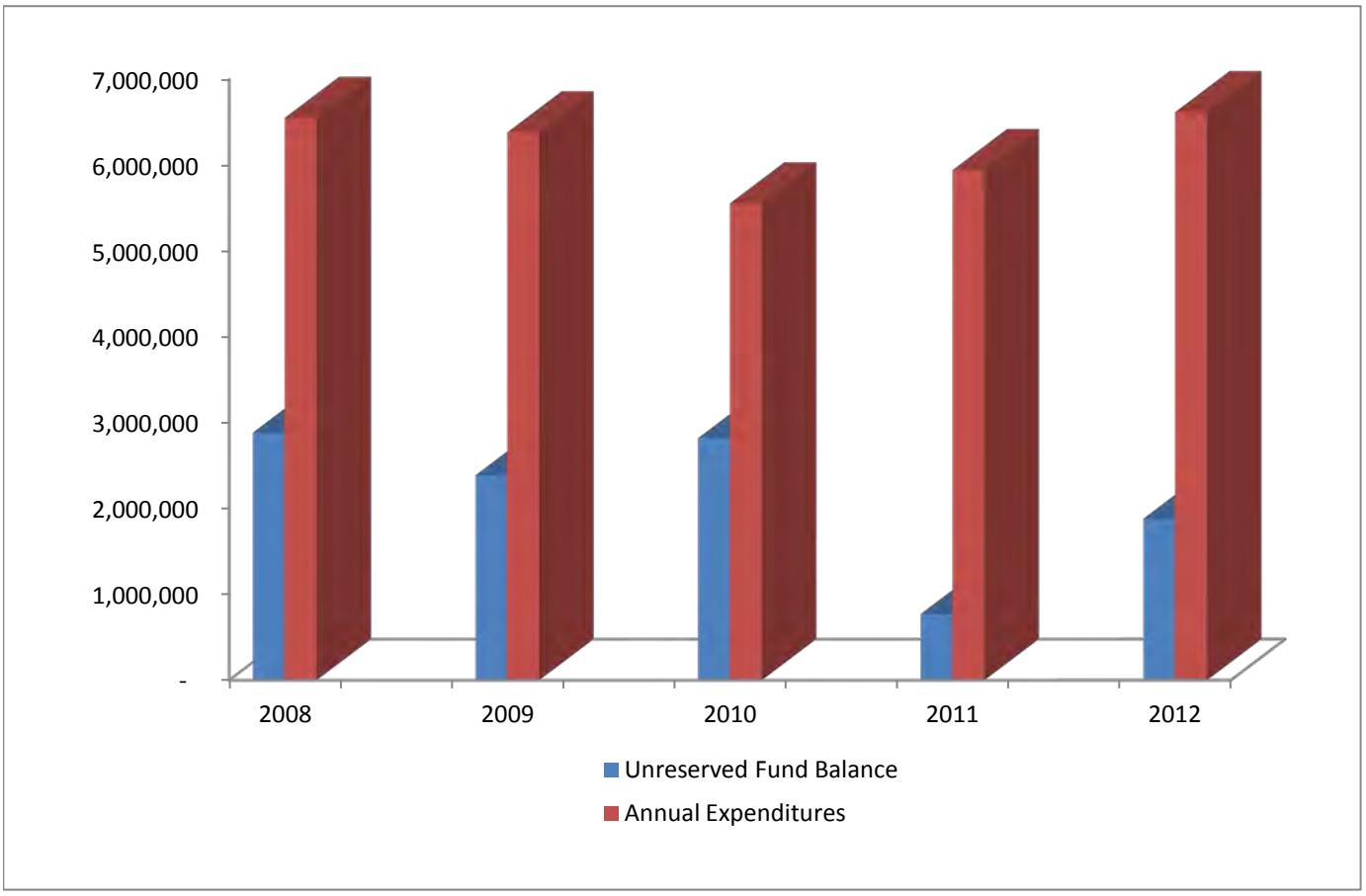
Includes the General Fund and Special Revenue Funds.



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
2008	2,204,330	6,553,001	33.64%
2009	2,389,471	6,383,599	37.43%
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%

(1) Includes General Fund and Special Revenue Funds.



City of Fort Lupton, Colorado
History

A Brief History of Fort Lupton & Its Founder

Written by Dorothy and David Lupton

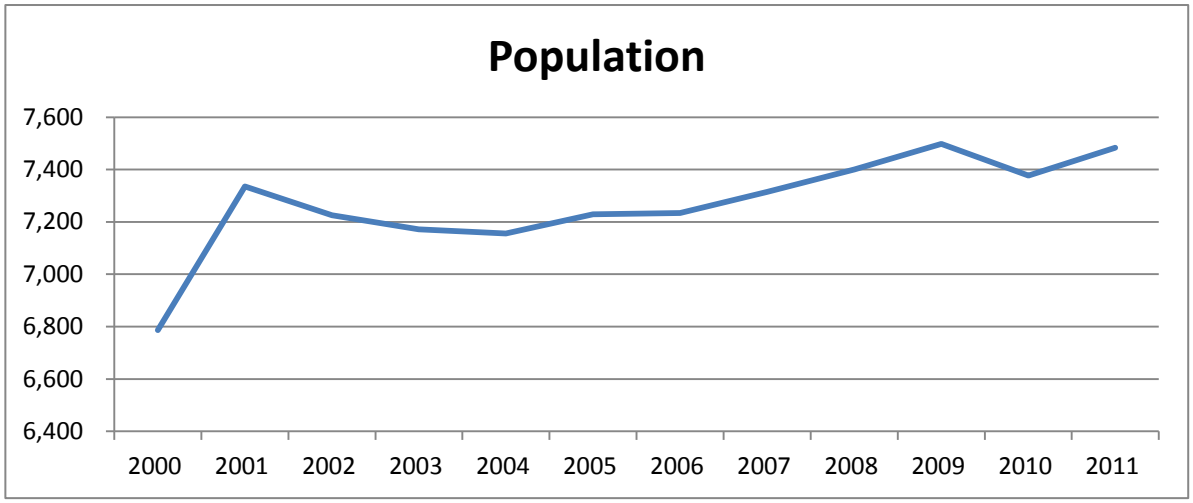
Fort Lupton had it beginning in late 1836 as a log shelter for its builder, Lancaster Platt Lupton and his Mexican laborers. The site chosen was approximately seven miles south of another fur trading fort called Fort Vasquez. As this period was an active one for fort building and fur trading, Fort Lupton 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.

Location:

The City of Fort Lupton is located in Weld County, Colorado at the intersection of Highway 85 and Highway 52. On Highway 52, it is roughly 10 miles west of I-76 and 10 miles east from I-25. On Highway 85, it is approximately 7 miles north of Brighton, 25 miles south of Greeley, and 30 miles northeast of Denver.

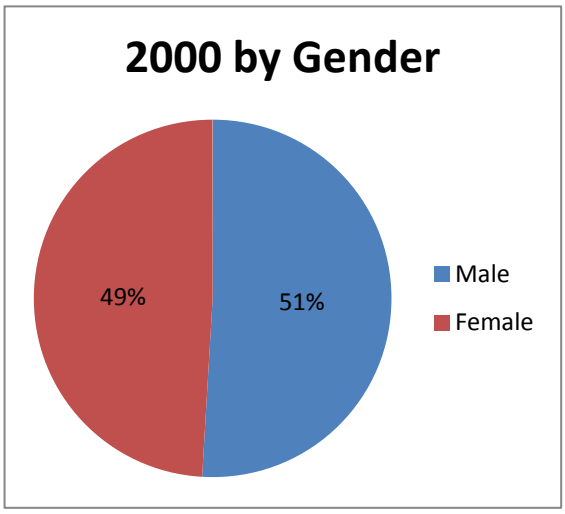
CITY OF FORT LUPTON
POPULATION STATISTICS

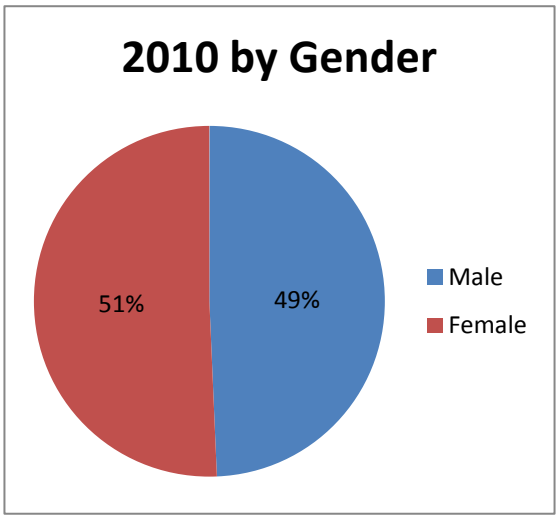


Year	Population
2000	6,787
2001	7,336
2002	7,225
2003	7,172
2004	7,156
2005	7,229
2006	7,234
2007	7,315
2008	7,400
2009	7,498
2010	7,377
2011	7,483

Source: Census Data or State of Colorado Department of Local Affairs, Division of Local Government.

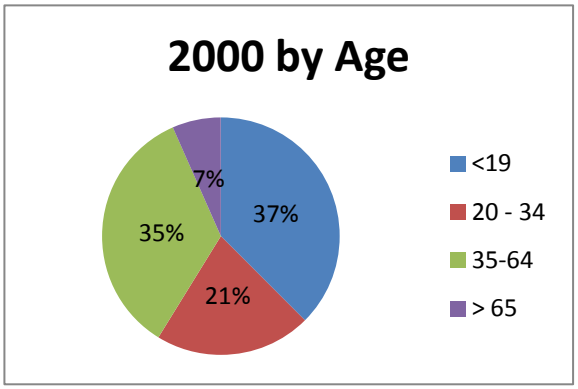
Composition of Population (Taken from Census data):

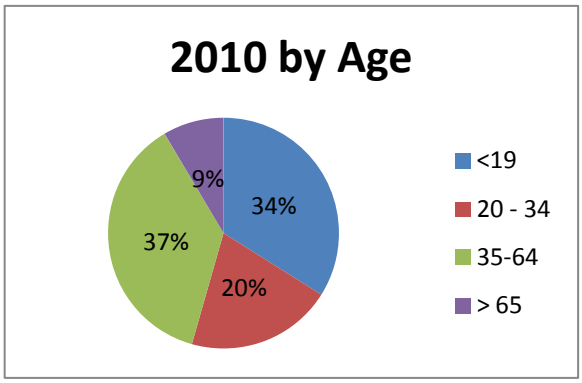




Gender:

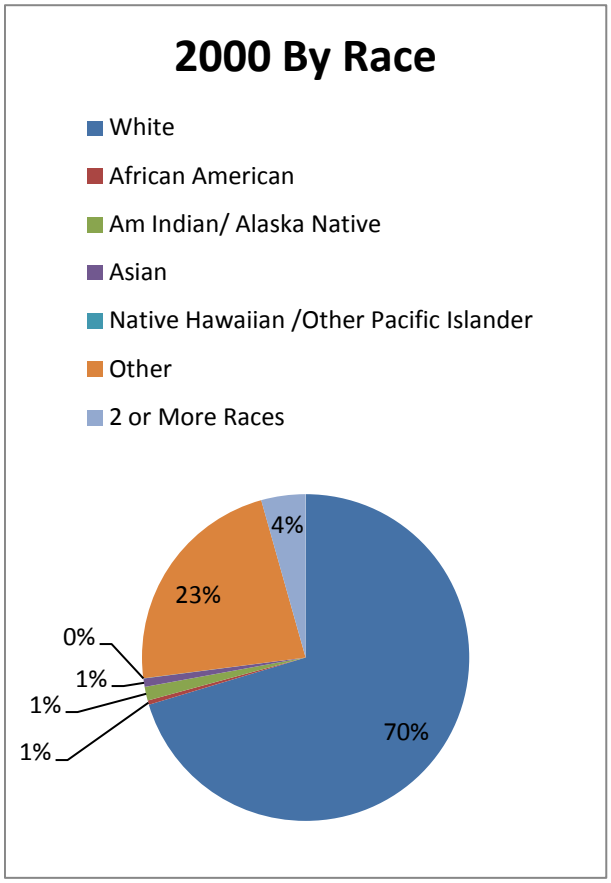
	Male	Female
2000	3458	3329
2010	3638	3739

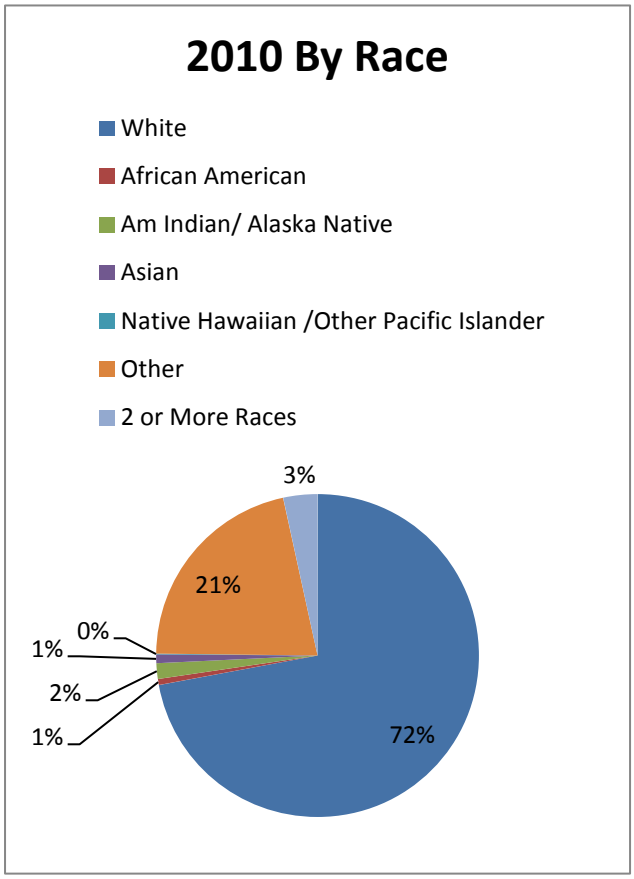




Age:

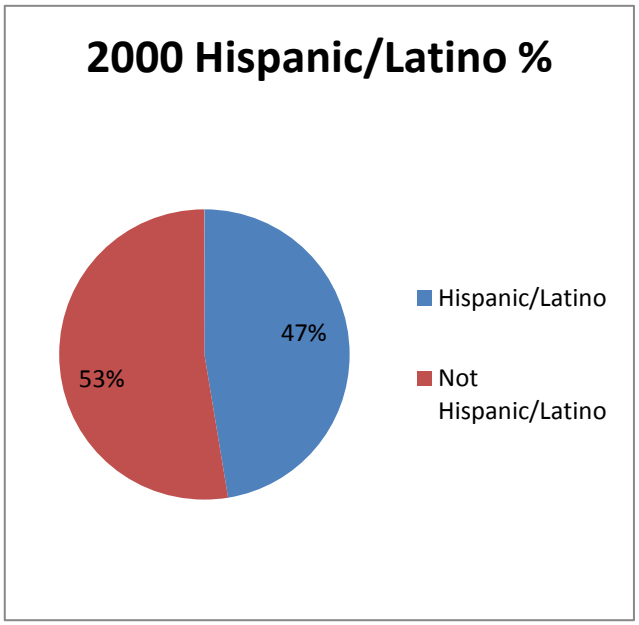
	<19	20 - 34	35-64	> 65
2000	2546	1445	2347	449
2010	2504	1511	2733	629

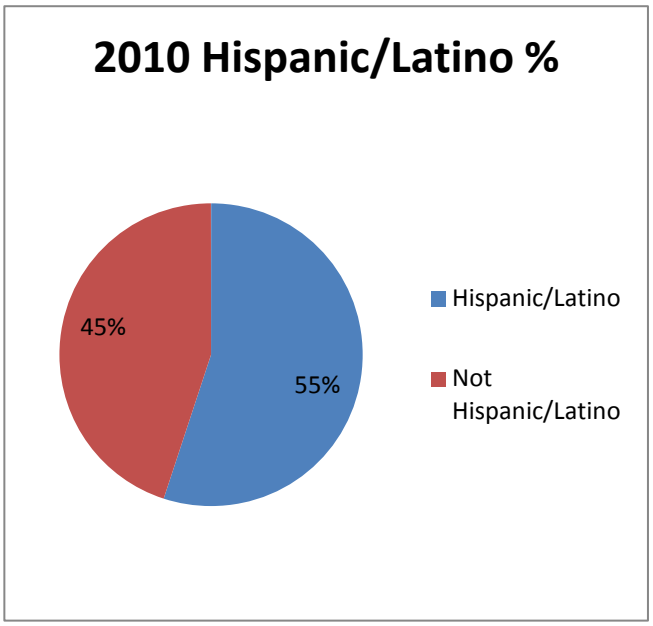




Population by Race:

	White	African American	Am Indian/ Alaska Native	Asian	Native Hawaiian /Other Pacific Islander	Other	2 or More Races
2000	4774	29	92	56	2	1537	297
2010	5317	44	116	64	6	1578	252





Hispanic/Latino & Race:

	2000	2010
Hispanic/Latino	3216	4061
Not Hispanic/Latino	3571	3316

CITY OF FORT LUPTON
CONSTRUCTION ACTIVITY
LAST FIVE YEARS
(UNAUDITED)

Year	(1) Commerical Construction		(1) Residential Construction		(1) Alterations	
	Number of Permits	Value	Number of Permits	Value	Number of Permits	Value
2008	0	$ -	0	$ -	22	$ 1,651,642
2009	0	$ -	0	$ -	21	$ 1,133,434
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

(1) City of Fort Lupton, Building Division; Census Reports.
2008 Included Salud Remodel

CITY OF FORT LUPTON
MISCELLANEOUS STATISTICS
DECEMBER 31, 2012
(UNAUDITED)

Date of Incorporation	1890
Form of Government	Council-Mayor
	Statutory City
Area (sq. miles)	9.7
Miles of streets maintained	39.38
Population (est.)	7,483
Elected Officials	7
Employees (Full-time equivalents)	62.73
Police Protection:	
Number of Stations	1
Number of Sworn Police Officers	12
2012 Crime Statistics from www.fbi.gov:	
Violent Crimes	8
Murder/Nonnegligent Manslaughter	0
Forcible Rape	0
Robbery	1
Aggrivated Assault	7
Property Crimes	55
Burglary	5
Larceny/Theft	42
Motor Vehicle Theft	8
Arson	1
School District:	
Weld County School District Re-8	
www.weld8.org	
Enrollment	2,422
Fire Protection:	
Fort Lupton Fire Protection District	
www.fortluptonfire.org	
Number of Stations	2
Number of firefighters and officers	21 (exclusive of volunteers)
Municipal Water and Sewer:	
Plants owned by the City but operated by OMI	
www.om.ch2mhill.com	
Miles of Water Mains	49.3
Miles of Sanitary Sewer Mains	32
Miles of Storm Sewer Mains	26

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
www.saludclinic.org
(303) 857-1411

Municipal Parks and Recreation:

Number of Indoor Swimming Pools	1
Parks/Open Space	10
Community/Recreation Center	1
Coyote Creek Golf Course	1

Building Permits Issued (Total)	299

Median Annual Household Income:

2000	$40,917
2010	$52,594

http://quickfacts.census.gov/qfd/states/08/0827700.html

Major Industries:
Retail Trade, Manufacturing, Agriculture, Lodging, Food, Natural Resources, Government

Unemployment Rate from Bureau of Labor Statistics:

Greeley, CO Metropolitan Statistical Area	8.7%

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 2012:
Safeway Store #1045
United Power
Purifoy Chevrolet Company

Property Tax Millage Rate (mills)

General Operating Expenses	17.298
Recreation Center Debt Service	6.003
Recreation Center O & M Mill Levey	4.68
Total	**27.981**

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. A Special Revenue Fund in Section 4 of the 2012 Budget.

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
CHART OF ACCOUNTS

FUND NO.	SHORT REFERENCE	TITLE / DESCRIPTION
		Funds:
10	GF	General Fund
15	CONT	Contingency Fund
20	SSTX	Street Sales Tax Improvement Fund
30	CPR	Culture, Parks & Recreation Sales Tax Improvement Fund
35	CTF	Conservation Trust Fund
40	UF	Utility Enterprise Fund – Water/Sewer
45	SWDF	Storm Water Drainage Facility Fund
50	RC	Recreation Center
60	GCF	Golf Course Fund
70	WSTX	Water Sales Tax Improvement Fund
80	CEM	Cemetery and Perpetual Care Fund
85	MEM	Memorial Fund

DEPT NO.	SHORT REFERENCE	TITLE / DESCRIPTION
		DEPARTMENTS/PROGRAMS:
		LEGISLATIVE:
110	Council	City Council
		CITY CLERK:
130	Clerk	City Clerk
		CITY ADMINISTRATOR:
100	AS	Administrative Services
140	HR	Human Resources
150	CA	City Administrator
190	IT	Internal Technology
330	Bldgs	Buildings & Grounds
		LEGAL AND COURT:
170	Legal	Legal Services
120	Court	Municipal Court
		FINANCE:
160	Finance	Finance (Accounting, Budget, Purchasing & Risk Management)
550	UB	Utility Billing

CITY OF FORT LUPTON
CHART OF ACCOUNTS

DEPT NO.	SHORT REFERENCE	TITLE / DESCRIPTION
		DEPARTMENTS/PROGRAMS:
		PUBLIC SAFETY:
200	**Dispatch**	Communication Services
210	**PD**	Community Policing
220	**ComSvces**	Community Services
250	**Records**	Police Records
		PUBLIC WORKS:
300	**Shop**	Public Works Shop
310	**Streets**	Streets
320	**SDrain**	Strom Water Drainage
500	**Wlines**	Water Lines
530	**Slines**	Sewer Lines
670	**Cem**	Cemetery Maintenance
		PLANNING & DEVELOPMENT:
400	**Inspector**	Building Inspector
410	**Planning**	Community Development
420	**Eng**	City Engineer
430	**Code**	Code Enforcement
440	**NS**	Neighborhood Stabilization
		RECREATION:
600	**Com Center**	Community Center Operations
605	**Seniors**	Senior's Programs
610	**Rec**	Recreation Center Operations
620	**Athletics**	Recreation & Sports
640	**Museum**	Historic Museum
		ENTERPRISES - UTILITY:
510	**Wells**	Water Wells
520	**Wplant**	Water Treatment Plant
540	**Splant**	Sewer Treatment Plant
		ENTERPRISES -GOLF:
680	**Pro Shop/Rest**	Golf Course
685	**Gmaint**	Golf Course Maintenance
690	**Non-Operating**	Golf Course Non-Operating
		OTHER:
180	**Miscellaneous**	Miscellaneous (General Fund)
810	**Transfers**	Interfund Transfers (General Fund)
820	**Reserves**	Ending Reserves (General Fund)
650	**Conserv**	Conservation Trust (Conservation Trust Fund)
590	**UF Misc**	Miscellaneous (Utility Fund)
800	**Wdebt**	Water/Sewer Debt Service (Utility Fund)

BUDGET ACCOUNTING CODE	TITLE/DESCRIPTION
	PERSONNEL COSTS:
51100	**SALARIES AND WAGES** - "Catch-all" personnel line-item used to account for the costs related to salaries and wages for full-time, permanent part-time and temporary employees, vacation, sick, holiday, and training.
51101	**FURLOUGHS** - Personnel line-item used to budget mandatory unpaid leave time.
51105	**OVERTIME** - Personnel line-item used to account for the costs related to non-exempt, employee hours in excess of 40 hours per week as required by FLSA.
51106	**SALARIES AND WAGES - GRANTS** - Personnel line-item used to account for the costs related to construction done by city employees associated and funded by state grants.
51110	**FICA TAXES** - Personnel line-item used to account for the social security costs related to salaries and wages for employees.
51115	**MEDICARE TAXES** - Personnel line-item used to account for the Medicare costs related to salaries and wages for employees.
51120	**WORKERS COMPENSATION** - Personnel line-item used to account for the statutory premiums related to salaries and wages for employees.
51125	**AUTO ALLOWANCE** - Personnel line-item used to account for auto allowances paid to approved employees.
51130	**RELOCATION EXPENSE** - Personnel line-item used to account for relocation expense paid to approved employees.
51210	**UNEMPLOYMENT INSURANCE** - Personnel line-item used to account for the statutory premiums related to salaries and wages for employees.
51220	**HEALTH INSURANCE** - Personnel line-item used to account for health insurance premiums paid on the behalf of benefited employees.
51230	**DENTAL INSURANCE** - Personnel line-item used to account for dental premiums paid on the behalf of benefited employees.
51240	**VISION INSURANCE** – Personnel line-item used to account for vision insurance premiums paid on the behalf of benefited employees.
51250	**LIFE & AD&D INSURANCE** - Personnel line-item used to account for Life and Accidental Death & Dismemberment premiums paid on the behalf of benefited employees.
51255	**VALIC RETIREMENT (4.0%)** - Personnel line-item used to account for the retirement contributions related to salaries and wages for benefited employees.
51260	**VALIC RETIREMENT (9.7%)** – Personnel line-item used to account for the retirement contributions related to salaries and wages for qualified public safety personnel. (Limited to Public Safety)
51265	**FPPA DISABILITY** – Personnel line-item used to account for premiums paid to the state Fire Police Professionals Association for qualified public safety personnel. (Limited to Public Safety)
51270	**FLEX PLAN 125 FEE** – Personnel line-item used to account for fees for the administration of the Flex Plan for benefited employees.
51275	**POLICE SECURITY** – Personnel line-item used to account for off duty security work. (Limited to Public Safety).
51285	**LONG TERM DISABILITY** - Personnel line-item used to account for Long Term Disability premiums paid on the behalf of benefited employees.

BUDGET ACCOUNTING CODE	TITLE/DESCRIPTION
51290	**EMPLOYEE ASSISTANCE PROGRAM** – Personnel line-item to account for the cost for the Employee Assistance Program through the City
53090	**EDUCATIONAL ASSISTANCE** – Personnel line-item to account for the tuition reimbursement program for employees.
55385	**LEAF GRANT COMMUNITY POLICE** - Personnel costs associated with the Leaf Grant
55386	**CLICK-IT GRANT FEDERAL** - Personnel costs associated with the Federal Click-It of Ticket Grant
55387	**CLICK-IT GRANT STATE** - Personnel costs associated with the State Click-It of Ticket Grant
55388	**ICAC GRANT** - Personnel cost associated with the Internet Crimes Against Children Grant
	SERVICES:
53010	**ADVERTISING** – Cost associated with advertising for the City (e.g. Classified ads, school yearbook ads, phonebook advertising, etc.)
53020	**AUDIT FEES** - Contractual cost paid for an independent certified professional accounting firm to audit the City's books. (Limited to Finance)
53030	**BANK CHARGES –** Charges for Bank Service Fees. (Limited to Finance).
53040	**PRISONER BOARDING** - Contractual cost paid to Weld County Sheriff's Department to board City prisoners.
53050	**CONTRACTUAL OPERATION/MANAGEMENT FEES**– Contract cost paid to Contracted Management Companies to operate and maintain the City's facilities.
53060	**CONTRACTUAL SERVICES** – Charges for professional and non-professional services that are not "contract" related Example would be temporary labor.
53080	**DUES & SUBSCRIPTIONS** - Expenses designated to purchase various publications, books, subscriptions or to cover the costs for the City and/or employees to belong to certain professional or service organizations (e.g. Wall Street Journal, Journal of Accountancy/Government Finance Officer's Association, NCOG, etc.).
53100	**ENGINEERING SERVICES** – Contractual cost paid for professional assistance related to architectural design or other engineering services.
53110	**FEES, PERMITS & LICENSES (formerly Organization/Member Fees)** - Fees, Permits & Licenses paid to various entities or legal institutions to obtain operating permits (e.g. Wastewater, landfills, etc.)
53120	**LEGAL FEES** - Contractual cost paid for professional assistance related to legal advice or services.
53125	**LAUNDRY –** Contractual cost for laundry services.
53130	**MARKETING & PROMOTIONS –** Contractual cost paid for advertising to promote the City and it entities.
53140	**MUNICIPAL JUDGE** - Contractual cost paid for municipal judge associated with conducting the City's municipal court. (Limited to Municipal Court)
53150	**PATCHING & CHIP SEALING** - Contractual costs paid to Patch and seal the streets in the City. (Limited to Streets).
53160	**PLANS AND STUDIES** - Contractual cost paid for professional services related to the development of various studies and formal plans adopted and approved by the City (Does not include plans and studies developed by staff without outside assistance)

BUDGET ACCOUNTING CODE	TITLE/DESCRIPTION
53180	**POSTAGE** - Charges related to metered and stamped mail, overnight packages, etc.
53190	**PRE-EMPLOYMENT FEES –** Charges for services for testing of potential employees of the City.
53200	**PRINTING** - Contractual cost paid to cover costs related to printing and collating City documents(e.g. Financial Reports, Annual Budget, Forms, Codification of the Municipal Code etc.)
53210	**PROFESSIONAL SERVICES** - Charges for professional services that are "contract" related
53220	**PUBLIC NOTICES** - Fees to cover advertising in newspapers, magazines, and other publications for various purposes (e.g. Public Notices, Requests for Proposals, etc.). Does not include advertising for employment opportunities.
53230	**RECRUITMENT** - Covers any and all costs related to the hiring process including advertising, background searches, credit checks, travel and transportation costs, meals, hotel expenses, etc.
53280	**STAFF DEVELOPMENT** - Costs related to transportation, lodging, subsistence, fees and other approved expenses incurred while attending authorized continuing education and professional training activities such as seminars and conferences.
53290	**TELEPHONE - C**over communication charges including long-distance and base usage charges on telephones, pagers and cellular units.
53300	**TRAVEL/MEETINGS** - Costs related to transportation, lodging, subsistence, fees and other approved expenses incurred in the performance of official business.
53302	**TRUSTEE FEES** - Fees charged by the golf course trustee.
53320	**UTILITIES- ELECTRICAL** - Costs related to electricity for city buildings and facilities.
53330	**UTILITIES- GAS** - Costs related to natural gas for city buildings and facilities.
53335	**UTILITIES- SECURITY** - Costs related to security for city buildings and facilities
53340	**UTILITIES- WATER & SEWER** - Costs related to water & sewer for city buildings and facilities
53345	**UTILITIES- TRASH** - Costs related to trash service for city buildings and facilities
53350	**WATER TESTING** – Costs associated with the testing of residents water.
55020	**BAD DEBTS** - Cost of checks that have been deposited and then returned by the bank as NSF or closed account where we were unable to collect all of the funds due to us or the cost of a business or person not paying the full amount due to us.
55060	**CASH OVER/SHORT** - Cost of cash drawers not balancing with our financial software.
55070	**CBT WATER CARRYOVER FEES - A**nnual payments to the Northern Colorado Water Conservancy District based on water shares of CBT owned by the City.
55160	**COUNTY TREASURER FEES** - Contractual cost paid to the Weld County Treasurer to collect City Property Taxes.
55165	**COURT FINE COLLECTION FEE** – Cost associated with expense of court proceedings, collection of return checks, and other cost of the City for the Municipal Court.
55170	**DEPRECIATION EXPENSE** - Cost of an asset where the asset's total cost is divided over the useful life of the asset and expensed a little each year until it is completely expensed.
55190	**ECONOMIC DEVELOPMENT** - Costs associated with recruiting, expanding or retaining commercial businesses in Fort Lupton. (Limited to Community Development)
55200	**UPSTATE COLORADO** – Annual dues to support the Greeley/Weld Economic Development Action Partnership based on population estimates. (Limited to Community Development)

BUDGET ACCOUNTING CODE	TITLE/DESCRIPTION
55210	**ELECTIONS** - Contractual costs paid to Weld County to cover the City's share of costs related to local, state or federal elections. (Limited to City Clerk)
55220	**FINANCE CHARGES** - Fees associated with late payment of invoices.
55260	**INSURANCE** - Contractual cost paid to cover premiums for non-payroll insurance (e.g. Property/Casualty, Auto Liability, etc.).
55270	**INSURANCE – OTHER** Contractual insurance paid by management firms. (Golf Course)
55280	**INSURANCE DEDUCTIBLE** - Cost of property casualty and workman's compensation insurance deductibles.
55281	**INSURANCE MISC** - Cost of miscellaneous items related to insurance.
55300	**LEASES & RENTALS-EQUIPMENT** - Contractual costs paid to use land, buildings, equipment and/or machinery such as the temporary rental of a backhoe. Does not include lease purchase agreements which are treated as debt.
55305	**LEASES & RENTALS-GOLF CARTS** - Contractual costs paid to use golf carts. Does not include lease purchase agreements which are treated as debt.
55307	**LEASES & RENTALS-WATER STORAGE** - Contractual costs paid to use water storage. Does not include lease purchase agreements which are treated as debt.
55360	**NISP WATER PROJECT FEES** - Annual payments to the Northern Colorado Water Conservancy District based on shares of NISP owned by the City.
55410	**RR PARK LEASE** – Annual lease payment to Union Pacific Railroad for open space/green belt in the UPRR right-of-way. (Limited to Parks Maintenance)
55420	**STORM DRAINAGE LEASE** – Semi-annual lease payments to Wells Fargo Brokerage for storm drainage project. Ended in 2011.
55430	**SWSP ASSESSMENT** - Annual payments to the Northern Colorado Water Conservancy District for operations & maintenance based on water shares of Windy Gap owned by the City.
55440	**TAP FEE REBATES** - Water & Sewer Tap fees refunded to developers charged on building permits.
55470	**WATER ASSESSMENTS** – Annual payments to the Northern Colorado Water Conservancy District and the Fulton Irrigation Ditch Company based on water shares owned by the City. (Limited to Utility Enterprise Fund)
55475	**WATER DELIVERY CHARGES** - Annual payments to the Northern Colorado Water Conservancy District based on water shares of CBT and Windy Gap owned by the City.
55480	**WATER USE AUGMENTATION** – Cost to augment water. (Limited to Water Sales Tax Fund)
58010	**LOAN COST ADMIN FEES** - Contractual cost paid to various financial institutions to cover costs associated with the payment of various bonds and other debt requirements of the City.
	MATERIALS AND SUPPLIES:
52010	**GENERAL SUPPLIES** - Materials and supplies designated for internal and external operating purposes (e.g. paper products, break room supplies, non-office supplies etc.).
52020	**OFFICE SUPPLIES** - Materials and supplies designated for internal and external office supplies.
52030	**JANITORIAL SUPPLIES** – Supplies for cleaning of facilities.
52040	**CHEMICALS/FERTILIZER** - Chemicals and fertilizer used for upkeep of parks and golf course.

BUDGET ACCOUNTING CODE	TITLE/DESCRIPTION
52045	**LANDSCAPING** – Products and material used in landscaping of facilities.
52050	**SEED/SOD/TREES** – Costs relating to seed, sod and trees for the parks and Golf Course.
52060	**SAND/SOIL** – Costs relating to the sand and soil used at the Golf Course.
52070	**IRRIGATION SUPPLIES** – Material and supplies for the upkeep of the irrigation systems.
52080	**FUEL & OIL** – Purchases of gasoline, diesel fuel and lubrication for vehicles and equipment.
52090	**WATER METERS** – Purchase of water meters to installation on new development. (Limited to Water Lines)
52150	**COURT COMPUTERS & POLICE EQUIPMENT** - Computers and equipment purchased with fees assessed through the
53105	**EQUIPMENT< $5000** - Costs related to purchase small tools such as drills, hammers, etc. Note: Tools individually costing $5,000 or more should be charged to Capital Outlay.
53285	**SAFETY TRAINING** – Purchase of materials, required safety classes, and certifications for compliance of Loss Control Standards with CIRSA.
53310	**UNIFORMS** - Purchased clothing designated for certain City employees (e.g. shirts, pants, jackets, footwear, etc.).
55120	**COST OF GOODS – FOOD** - Costs of food items sold at the Golf Course.
55130	**COST OF GOODS – LIQUOR** - Cost of liquor sold at the Golf Course.
55140	**COST OF GOODS – PREPACKAGED FOOD** – Cost of prepackaged food items sold sat the Golf Course.
55150	**COST OF GOODS - PRO SHOP** – Cost of Items sold in the Pro Shop at the Golf Course.
55250	**INSECT CONTROL** - Chemicals and other supplies necessary to maintain control over R-O-W locations, easements, city property, etc., related to mosquitoes and other insects.
55350	**MISCELLANEOUS EXPENSES** - "Catch-all" account for all other types of expenses not specifically listed elsewhere.
55900	**MUSEUM BEQUEST** - Cost of materials, supplies or maintenance of the museum that are charged against the Diesens Trust Bequest.
	PROGRAM EXPENSES:
53070	**CONTRACTED INSTRUCTORS** – Instructors for classes at the Recreation Center and the Community Center.
53075	**CONTRACTED OFFICIALS** – Costs associated with paid umpires & referees.
53275	**REPURCHASE CEMETERY PLOTS** – To account for the purchase back of unused cemetery plots.
55010	**APPRECIATION** – Miscellaneous expenditures related to City sponsored "thank-you" events including the annual employee Christmas party, Committee appreciation Day, etc., (Limited to Legislative)
55030	**BOARDS AND COMMISSIONS** - Miscellaneous expenditures designated to cover costs related to the volunteer boards, commissions and committees sponsored or established by the City. (Limited to Miscellaneous)
55080	**CITY/SCHOOL LIBRARY** – Contractual obligation to participate in the joint City/School library facilities. (Limited to Miscellaneous)

BUDGET ACCOUNTING CODE	TITLE/DESCRIPTION
55090	**CLEAN UP DAYS** – Cost associated with the annual Clean up Day event. (Limited to Legislative).
55095	**COACHES PROGRAM** – Costs associated with the pass through of costs for programs reimbursed by the coaches.
55100	**CONCESSIONS EXPENSE** - Materials and supplies designated for resale (e.g. drinks, food, t- shirts, etc.) (Generally should have a corresponding revenue account).
55110	**CONSIGNMENT TICKETS** – Event tickets purchased for resale at the Rec Center.
55180	**DONATIONS** - Miscellaneous contributions to various non-profit organizations. (Limited to Legislative).
55230	**FIREWORKS CELEBRATION** – Contributions to support expenditures related to the July 4th Fireworks event. Includes contributions from the City and those collected from business and individuals. (Limited to Legislative)
55240	**HISTORY PRESERVATION BOARD** – Expenses associated with the Historical Preservation Board
55245	**INTERIM GROWTH** – Expenses associated with the Interim Growth Plan.
55290	**JUVENILE PROBATION PROGRAM** – Material and supplies designated to cover various expenses specifically related to this program (Limited to Municipal Court).
55373	**PROGRAMS- REMOTE READ GRANT** - Expenses associated with replacing the water meters and meter reading system.
55380	**POLICE PROGRAMS** - Materials and supplies designated to cover various expenses specifically related to this program. (Limited to Public Safety).
55383	**PROGRAM COSTS-NEIGHBORHOOD STABILIZATION** - Costs paid to purchase & renovate qualifying houses. Part of a federal grant. (Limited to Neighborhood Stabilization)
55390	**SENIOR PROGRAM** – Costs associated with the Senior Programs.
55395	**DAY CAMP PROGRAMS** – Cost associated with the Day Camp programs.
55396	**PRE-SCHOOL PROGRAMS** – Costs associated with the Pre-school programs.
55400	**TEEN PROGRAM** – Cost associated with Teen programs through the Rec Center.
55406	**CULTURAL PROGRAMS** – Cost associated with Cultural programs through the Recreation Center, Community Center and Museum
55407	**RECREATION PROGRAMS** – Cost associated with the miscellaneous Recreation programs.
55408	**PROGRAMS - WINTERFEST** – Cost of annual Winterfest put on at the Recreation Center. (Limited to Recreation Enterprise Fund)
55415	**SCHOOL CROSSING GUARD** – Contractual obligation to participate in School Crossing Guard.
55450	**TRAPPERS DAY** – Contributions to support the annual Trapper's Day event. Generally paid to the Fort Lupton Chamber. (Limited to Legislative)
55460	**VICTIM COMPENSATION FEE** - Awards to victims of crimes within the City based on the discretion of a committee. Funds are raised from surcharges placed on thicket.

BUDGET ACCOUNTING CODE	TITLE/DESCRIPTION
	MAINTENANCE OF FACILITIES, EQUIPMENT & INFRASTRUCTURE:
53240	**REPAIRS & MAINTENANCE-EQUIPMENT** – "Catch-all" account to account for costs necessary to repair and maintain City owned equipment (**not vehicles**)
53245	**REPAIRS & MAINTENANCE-CARTS** – "To account for costs necessary to repair and maintain Golf Carts.(Limited to Golf Course)
53250	**REPAIRS & MAINTENANCE-FACILITIES** – "To account for costs necessary to repair and maintain City facilities and a Contingency Account for unseen repairs at the WWTP and Water Plant.
53255	**REPAIRS & MAINTENANCE-CONTRACTUAL OPERATIONS** – "To account for costs necessary to repair and maintain City Waste water & Water Plants by the Contracted Operator.
53260	**REPAIRS & MAINTENANCE-GROUNDS & PARKS** – "To account for costs necessary to repair and maintain City Parks and Golf Course.
53265	**REPAIRS & MAINTENANCE – STREETS** – To account for costs necessary to repair and maintain the streets and alleyways in the City.
53270	**REPAIRS & MAINTENANCE – VEHICLES** – This account is used to account for costs necessary to repair and maintain City owned vehicles.
55255	**SNOW REMOVAL** - Cost associated with winter snow removal.
55375	**PROGRAMS - HISTORICAL GRANTS** - Expenses associated with historical grant awards.
	CAPITAL OUTLAY/PROJECTS:
55050	**CAPITAL LEASES** - A contractual agreement that meets one or more of the following criteria: the lease term is greater than 75% of the property's estimated economic life; the lease contains an option to purchase the property for less than fair market value; ownership of the property is transferred to the lessee at the end of the lease term; or the present value of the lease payments exceeds 90% of the fair market value of the property. Note: The following accounts are restricted to those items individually costing more than $5,000 and lasting more than three years. Minor alterations or repairs should not be charged to these accounts. Also, minor equipment costing less than $5,000 should be charged to Small Tool & Equipment (53105).
57100	**CAPITAL OUTLAY** - "Catch-all" for purchasing vehicles, heavy machinery, office equipment or other like items. Includes capital renovations to buildings and other infrastructure totaling more than $5,000 but less than $15,000. Note: Capital Projects are those projects individually costing more than $15,000 and lasting more than three years. Minor alterations or repairs should not be charged to these accounts. Each project will be assigned its own object code to identify the project.
57500	**CAPITAL PROJECTS** – "Catch-all" for major projects individually costing more than $15,000 and lasting more than three years that do not have a specific account already assigned. (Note: Minor alterations or repairs should not be charged to this account).
57540	**CAPITAL PROJECTS - STIMULUS GRANTS** – "Catch-all" for major projects individually costing more than $5,000 and funded by federal stimulus grants.

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

City Clerk

130 S. McKinley Avenue
Fort Lupton, CO 80621
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December 10, 2013

I, Nanette S. Fornof, City Clerk, certify this 10th day of December 2013, the foregoing attached document is a true, correct, complete and unaltered copy of City of Fort Lupton, Resolution, 2013R045, A RESOLUTION OF THE CITY COUNCIL ADOPTING THE 2014 BUDGET AND FINANCIAL PLAN AND SETTING APPROPRIATIONS FOR THE VARIOUS FUNDS AND SPENDING AGENCIES IN THE AMOUNT SPECIFIED, FOR THE CITY OF FORT LUPTON, COLORADO FOR AND DURING THE PERIOD BEGINNING THE FIRST DAY OF JANUARY, 2014 AND ENDING THE THIRTY-FIRST DAY OF DECEMBER, 2014, adopted by the City of Fort Lupton City Council on the 9th day of December 2013.

Nanette S. Fornof, City Clerk

STATE OF COLORADO ★ CITY OF FORT LUPTON ★
SEAL

RESOLUTION NO. 2013R045

A RESOLUTION OF THE CITY COUNCIL ADOPTING THE 2014 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, 2014 AND ENDING THE THIRTY-FIRST DAY OF DECEMBER, 2014.

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, 2014, and ending December 31, 2014; 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 2014 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 2014 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	$ 5,338,443
Contingency Fund	33,892
Cemetery and Perpetual Care Fund	73,900
Conservation Trust Fund	65,100
Street Sales Tax Fund	595,296
Culture, Parks & Recreation Sales Tax Fund	527,521
Water Sales Tax Fund	689,793
Memorial Fund	0
Recreation Center Fund	1,362,627
Utility Enterprise Fund	4,699,296
Storm Drainage Enterprise Fund	67,730

Golf Course Enterprise Fund	895,390
TOTAL FUNDS AVAILABLE FOR APPROPRIATION	$ 14,348,988

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, 2013, there is hereby appropriated the following sums of money or that portion necessary for the purposes herein named:

General Fund	$ 5,659,120
Contingency Fund	564,454
Cemetery and Perpetual Care Fund	132,400
Conservation Trust Fund	145,000
Street Sales Tax Fund	845,000
Culture, Parks & Recreation Sales Tax Fund	563,025
Water Sales Tax Fund	1,062,751
Memorial Fund	0
Recreation Center Fund	1,183,278
Utility Enterprise Fund	6,998,137
Storm Drainage Enterprise Fund	181,108
Golf Course Enterprise Fund	978,614
TOTAL FUNDS AVAILABLE FOR APPROPRIATION	$ 18,312,887

Section 3

That the Budget appropriation herein summarized above does reflect uses exceeding sources by $3,963,899; contained in 1) General Fund, 2) Contingency Fund, 3) Cemetery Fund, 4) Conservation Trust fund, 5) Street Sales Tax Fund, 6) Culture, Parks T Recreation Sales Tax Fund, 7) Water Sales Tax Fund, 8) Recreation Enterprise Fund, 9) Storm Drainage Enterprise Fund, 10) Utility Enterprise Fund and 11) Golf 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 2014-2019, 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 9th DAY OF DECEMBER 2014.

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