CITY OF FORT LUPTON

Fort Lupton, Colorado

2015 Financial Planning & Six Year Capital Improvement Program

CITY OF FORT LUPTON
2015 FINANCIAL PLAN
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GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Fort Lupton

Colorado

For the Fiscal Year Beginning

January 1, 2014

Executive Director

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, 2014. 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.

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

City of Fort Lupton, Colorado
History

A Brief History of Fort Lupton & Its Founder

Written by Dorothy and David Lupton

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

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

Fort Lupton
- Close to Interstate Highways
- Large Cities
- Mountains
- International Airport
- Rivers
- UP Railway through the city
We have it all.
Come Paint Your Future With Us.
Loveland
Greeley
85
34
South Platte River
Union Pacific Railroad
25
25 miles to Greeley
Longmont
Fort Lupton
76
10 miles to I-25
10 miles to I-76
52
52
Boulder
South Platte River
36
E-470
85
Broomfield
25 miles to Denver
35 miles to DIA
Denver International Airport
Westminster
76
E-470
70
Denver
70
Lakewood
Aurora
25
Rocky Mountains
N
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LETTER OF TRANSMITTAL

To: The Honorable Mayor and City Council

From: Leann Perino

Date: October 6, 2014

Subject: Budget Letter of Transmittal

The 2015 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 2015 FINANCIAL PLAN

The 2015 Financial Plan is a relatively large document and is organized logically according to a budgetary structure established by the City of Fort Lupton. At times, this may prove difficult to review and follow; therefore, this section has been added to assist readers with using this document.

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

The **Revenue/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 2015 for all funds.

The **General Fund Section** lists by department in department numerical order the revenues and expenditures for each department for 2013, projected 2014 year-end, and the 2015 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 2015, 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 2013, projected 2014 year-end, and the 2015 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 2015, 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 2013, projected 2014 year-end, and the 2015 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 2015, 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 2013, projected 2014 year-end, and the 2015 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 2015, 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 2013, projected 2014 year-end, and the 2015 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 2015, 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 2013, projected 2014 year-end, and the 2015 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 2015, 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 2014, 2015, and 5 years out with a total for each item or project and for each year. Capital Request Forms from each department are also included in this section so you can see the details of each request.

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

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

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

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Budget Message

December 10, 2014

Honorable Mayor & City Council Members:

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

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

OVERVIEW

Fort Lupton's economic forecast continues to improve. The 2014 sales tax revenue, mineral lease and severance taxes are all above projections for 2014. The departments have been completing projects 2014 is projected delayed by the economy. 2015 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 2015 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 2015 *where possible and prudent*. However, we also need to address our needs at the same time. Thus, in the General Fund has experienced a modest increase in reserves with a decline in 2015 anticipated, 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 continues to improve. 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 2015 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 2015, we are striving to maintain a balance with revenue collections and expenditure projections. Management has been proactive and is attempting to adjust O & M expenses to correspond with usage and revenues. Usage volume this fall will be critical in meeting the revenue projections for both 2014 & 2015. The voter approved operation mill levy will continue to subsidize the current fee structure and as with last year the 2015 mill levy will include both the debt service and general operation mill levy for the Recreation Center.

Interim Growth Plan:

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

Salary Adjustment:

The City continues the merit based plan put in place in 2012 and had budgeted maximum raises of 4%. 6.8% increase in health insurance has also been incorporated in the 2015 budget.

Challenges, Opportunities & Estimates

Coyote Creek Golf Course:

Escalante Golf LLC continues to maintain an operating profit at Coyote Creek Golf Course. Per the settlement with the bondholders, 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 has experienced a modest increase in revenues. But still face challenges of slow growth in three major areas 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 the City has had modest increases in 2013 and 2014, the total impact in 2014 demands us to maintain a conservative approach in our revenue estimates in 2015. We are projecting a 3% increase in sales tax revenue for 2015.

Personnel Compensation:

The City has experienced an increased in interest in development in 2014 as a result the 2015 budget includes a full time GIS Specialist position to assist the planning and public works departments.

The City also plans to hire a full time utility billing clerk, two new police officers and a full time maintenance worker to cover the growing needs of the City.

Storm Drainage Master Plan:

The City implemented a storm drainage fee in May 2007, and the fund has a projected, accumulated reserve of $490,561 at the end of 2014. These funds will be used in 2015 for projects identified by the Utility Master Plan.

Reserves:

The upswing in the economy that started in 2013 produced a $2.064 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 2014 and 2015 to meet equipment and infrastructure needs. These expenditures have decreased the general fund reserves in 2015.

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 2015, including all funds, transfers, reserves and financings, totals $25,848,277, reflecting an increase of $457,349 in comparison to the 2014 fiscal year projections of $26,305,626. This reflects an increase for 2014 in intergovernmental revenue mostly from grant revenue. Taxes & assessments revenue continues to dominate the City's financial picture, accounting for 61% 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 2015 are projected as follows:

Fund	2015 Revenue
General Fund	$ 5,668,058
Cemetery and Perpetual Care	47,800
Conservation Trust Fund	65,100
Street Sales Tax Fund	547,254
Culture, Parks and Recreation Sales Tax Fund	542,880

Water Sales Tax Fund	793,710
Utility Enterprise Fund	6,021,198
Storm Drainage Enterprise Fund	532,840
Recreation Center Enterprise Fund	1,434,161
Golf Enterprise Fund	887,650

EXPENDITURES

The proposed budget for fiscal year 2015 for all funds including transfers and reserves totals $25,848,277, reflecting an increase of $457,349 in comparison to the 2014 fiscal year projections of $26,305,626 primarily due to capital projects. However, if reserves, transfers, and debt payments and debt financing were backed-out, true operating & capital expenditures in the 2015 proposed budget would total $21,509,930.

RESERVES

Total ending 2015 reserves without the golf course are projected at approximately $4,203,235. The golf course 2015 ending reserve/fund balance is estimated at ($580,328). The estimated total ending fund reserves without the golf course for 2015 represent an overall decrease of $4,815,160.

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

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

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

3. Pursuant to the legal purposes for which they were created and in compliance with Resolution No. 94-67, each year, before the City may use any impact fees, it must be so stated in the Budget Resolution or Supplemental Resolution as to its intended purpose. The budget resolution does list the uses included in the proposed budget.

4. Please See reserve analysis for further specific details.

DEBT SERVICE

Overall, debt service for 2015 is $1,672,300 down from $1,683,092. 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 2015 financial statements unless some debt relief can be obtained.

CAPITAL IMPROVEMENTS

The proposed budget includes a total of $7,418,260 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 2015 Capital Improvements Plan, include $1,122,561 in the General Fund for computer equipment, vehicles and infrastructure projects, $869,260 in Street Sales Tax Fund for street infrastructure projects, $175,000 in Conservation Trust for park improvements, $480,042 in Water Sales Tax fund for purchase of water & water storage. $3,157,858 is included in the Utility Fund for the improvements; $833,221 in the Storm Water Fund to address projects. Capital includes $27,000 in Recreation Fund, $38,000 in the Cemetery Fund, $80,000 in Community, Parks and Recreation Fund, and $600,659 budgeted in the Contingency Fund.

ASSESSED VALUATION AND PROPERTY TAX MILLAGE

The 2015 budget proposal includes 19.519 mills generating $1,842,526 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 $94,445,510.

The 2015 budget will also include 6.75 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 10.755 mills is expected to bring in $1,015,761.

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
Finance Direct

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

CHRIS CERETTO
Council Member
Ward 2

CHRIS CROSS
Mayor Pro-Tem
Ward 3

BOB MCWILLIAMS
Council Member
Ward 3

LEGAL AND COURT

ANDREW AUSMUS
City Attorney

LOUIS A. GRESH
Municipal Court Judge

CITY ADMINISTRATION

CLAUD HANES
City Administrator

AARON HERRERA
Assistant City Administrator

NANETTE FORNOF
City Clerk

KENNETH PONCELOW
Public Safety Director

MICHAEL ROUSEY
Wastewater/Water Plant Operator
OMI

LEANN PERINO
Finance Director

JEANELLE ANDERSEN
Court Coordinator

MONTY SCHUMAN
Recreation Director

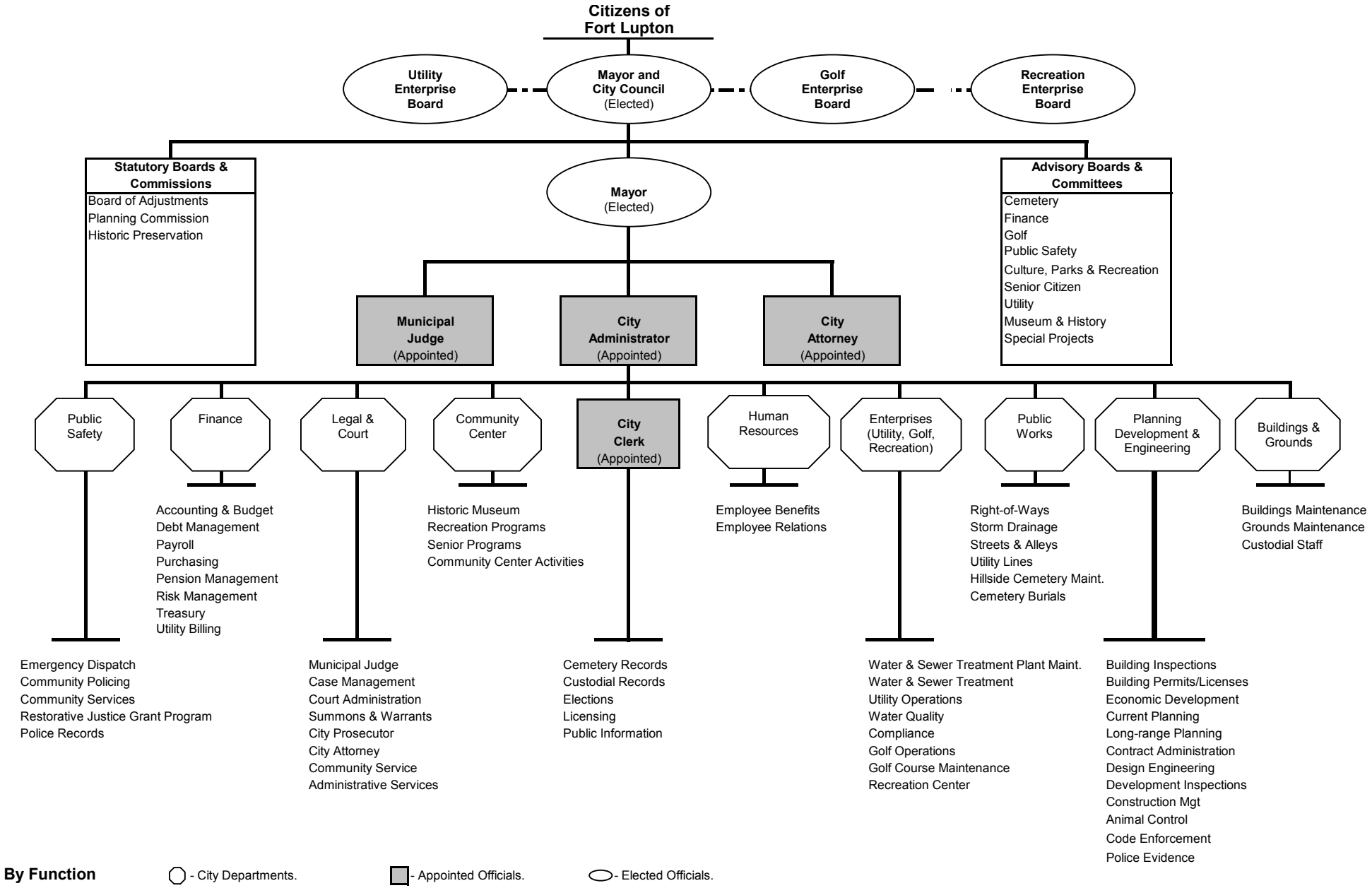
VOLKBELL
Human Resources Manager

MARCO CARANI
Public Works Manager

TODD HODGES
City Planner

TYLER TARPLEY
Golf Course Manager
Escalante Golf LLC

CITY OF FORT LUPTON
2015 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			
Water Storage									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))

GENERAL BUDGET PROCESS

The City's fiscal year begins on January 1st and ends on December 31st of each year. In March or April, the budget calendar is developed and approved by the City Council. In July, the 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 August.

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.

Prior to December 15th, the Budget Resolution and the Resolution certifying the Mill Levy to the county are submitted to be approved by City Council and includes a final public hearing.

BUDGET CALANDER

January 1	Beginning of the fiscal year
May 1	Begin preparation of department budget worksheets
July 7	Department heads begin budgeting
August 29	Departments submit preliminary budget to finance department
October 6	Proposed budget submitted to council (29-1-105), C.R.S.)
October 18	Budget retreat
December 10	Final budget submitted to council
December 10	Council adopts budget
December 10	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, 2013, 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 2015 fiscal year property tax calendar for Weld County was as follows:

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

Accumulated Unpaid Vacation and Sick Leave

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

Inventory

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

Fund Equity

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

Fund Balance

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

Net Position

Net Position represents assets plus deferred outflows less liabilities less deferred inflows. Net position invested in capital assets, net of related debt,

consists of capital assets, net of accumulated depreciation, and reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets.

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

Operating Revenues and Expenses

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

Inter-fund Activity

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

BUDGET SUMMARY

REVENUE & EXPENDITURE SUMMARY

Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
REVENUES:					
Taxes and Assessments	6,145,270	5,552,920	6,320,180	6,270,187	6,287,625
Licenses and Permits	121,657	111,300	116,580	110,100	110,100
Intergovernmental	1,151,972	1,599,631	1,419,975	2,143,408	2,660,708
Charges for Services	7,019,828	6,284,522	7,547,616	6,846,497	6,846,497
Sales of Merchandise	186,363	189,200	210,816	182,100	182,100
Fines and Forfeits	151,077	152,850	151,932	153,900	153,900
Interest Income	44,662	8,925	10,287	8,336	8,336
Private Contributions	21,580	600	33,901	12,600	12,600
Internal Transfers	882,139	500,309	570,309	829,571	715,440
Other	679,820	294,304	1,331,870	316,056	316,056
Beginning Reserves	5,714,845	2,236,830	8,592,160	8,554,915	8,554,915
Total Revenues	**22,119,213**	**16,931,391**	**26,305,626**	**25,427,670**	**25,848,277**
EXPENDITURES:					
Personnel	3,838,982	4,627,024	4,691,466	5,088,478	5,185,416
Supplies	316,831	313,870	371,463	418,950	428,707
Purchased Services	3,182,021	4,101,148	4,383,240	4,164,675	4,209,675
Fixed Charges	3,961,656	4,620,064	4,144,772	4,121,586	4,267,872
Capital Outlay	1,345,424	4,779,089	3,589,461	7,321,193	7,418,260
Transfers	882,139	500,309	570,309	829,571	715,440
Reserves	8,592,160	(2,010,113)	8,554,915	3,483,217	3,622,907
Gross City Cost	**22,119,213**	**16,931,391**	**26,305,626**	**25,427,670**	**25,848,277**

2015 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	3,637,075	36,870	-	-	396,354	408,855	792,710	-	1,015,761	-	-	-	6,287,625
Licenses and Permits	110,100	-	-	-	-	-	-	-	-	-	-	-	110,100
Intergovernmental	1,095,781	-	-	65,000	-	-	-	-	-	1,133,317	366,610	-	2,660,708
Charges for Services	424,436	-	47,700	-	150,000	113,000	-	-	409,400	4,830,881	166,080	705,000	6,846,497
Sale of Merchandise	-	-	-	-	-	-	-	-	-	-	-	182,100	182,100
Fines and Forfeits	153,900	-	-	-	-	-	-	-	-	-	-	-	153,900
Interest Income	3,000	400	100	100	900	175	1,000	1	500	2,000	150	10	8,336
Realized Gain/Loss Investment	-	-	-	-	-	-	-	-	-	-	-	-	-
Private Contributions	12,000	-	-	-	-	600	-	-	-	-	-	-	12,600
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	231,766	-	-	-	-	20,250	-	-	8,500	55,000	-	540	316,056
Total Current Revenues	5,668,058	37,270	47,800	65,100	547,254	542,880	793,710	1	1,434,161	6,021,198	532,840	887,650	16,577,922
Other Sources:													
Internal Transfers	-	-	152,257	-	-	74,395	-	-	-	488,788	-	-	715,440
Beginning Reserves	2,719,239	564,508	45,645	229,963	857,734	453,434	986,086	2,256	(119,144)	2,788,113	490,561	(463,480)	8,554,915
Total Other Sources	2,719,239	564,508	197,902	229,963	857,734	527,829	986,086	2,256	(119,144)	3,276,901	490,561	(463,480)	9,270,355
Total Sources of Funds	8,387,297	601,778	245,702	295,063	1,404,988	1,070,709	1,779,796	2,257	1,315,017	9,298,099	1,023,401	424,170	25,848,277
USES OF FUNDS:													
Current Expenditures:													
Administrative Services	106,962												106,962
Legislative	385,797												385,797
Legal & Court	280,286												280,286
City Clerk	104,868												104,868
Human Resources	153,841												153,841
City Administrator	222,930						698,042						920,972
Finance	379,403												379,403
Internal Technology	509,348												509,348
Public Safety	1,571,379												1,571,379
Public Works	996,940		220,771		989,260								2,206,971
Buildings & Grounds	872,598			175,000									1,047,598
Planning , Development & Eng	742,857												742,857
Neighborhood Stabilization	-												-
Recreation	-					583,323							583,323
Enterprises	-								1,184,176	7,763,301	866,558	1,004,498	10,818,533
Debt Service	-								104,238	607,613			711,851
Other	385,282	600,659											985,941
Total Current Expenditures	6,712,491	600,659	220,771	175,000	989,260	583,323	698,042	-	1,288,414	8,370,914	866,558	1,004,498	21,509,930
Other Uses:													
Internal Transfers	224,395	-	-	-	-	-	488,788	2,257		-	-	-	715,440
Ending Reserves	1,450,411	1,119	24,931	120,063	415,728	487,386	592,966	(0)	26,603	927,185	156,843	(580,328)	3,622,907
Total Other Uses	1,674,806	1,119	24,931	120,063	415,728	487,386	1,081,754	2,257	26,603	927,185	156,843	(580,328)	4,338,347
Total Uses of Funds	8,387,297	601,778	245,702	295,063	1,404,988	1,070,709	1,779,796	2,257	1,315,017	9,298,099	1,023,401	424,170	25,848,277

SUMMARY OF FUND BALANCES

2014 AMENDED BUDGET

FUND	BEGINNING BALANCE	MILL LEVY	SALES TAX	ENDING BALANCE
General Fund	1,417,302	17.2930	2.0%	1,076,564
SPECIAL REVENUE FUNDS				
Contingency	530,562			-
Cemetery	103,776			45,276
Conservation Trust	193,121			113,221
Street STX	720,362		0.5%	470,658
CPR STX	370,514		0.5%	320,010
Water STX	999,729		1.0%	589,271
Memorial	2,219			2,219
ENTERPRISE FUNDS				
Recreation Center	357,880	9.873		537,229
Utility	2,986,245			476,921
Strom Drainage	446,491			333,113
Golf	(5,891,371)			(5,974,595)
TOTAL	**2,236,830**	**27.166**	**4.0%**	**(2,010,113)**

2015 FINAL BUDGET

ASSESSED VALUATION $94,445,510

FUND	BEGINNING BALANCE	MILL LEVY	SALES TAX	PROPERTY TAX	SALES TAX	USE TAX	CHARGE FOR SERVICE	OTHER REVENUE	INTERFUND TRANSFERS	AVAILABLE FINANCING	APPROP-RIATIONS	ENDING BALANCE
General Fund	2,719,239	19.5190	2.0%	1,806,656	1,555,419	100,000	424,436	1,781,547		8,387,297	6,936,886	1,450,411
SPECIAL REVENUE FUNDS												
Contingency	564,508			36,870				400	-	601,778	600,659	1,119
Cemetery	45,645						47,700	100	152,257	245,702	220,771	24,931
Conservation Trust	229,963							65,100		295,063	175,000	120,063
Street STX	857,734		0.5%		388,854	7,500	150,000	900		1,404,988	989,260	415,728
CPR STX	453,434		0.5%		388,855	20,000	113,000	21,025	74,395	1,070,709	583,323	487,386
Water STX	986,086		1.0%		777,710	15,000	-	1,000	-	1,779,796	1,186,830	592,966
Memorial	2,256							1	-	2,257	2,257	(0)
ENTERPRISE FUNDS												
Recreation Center	(119,144)	10.755		1,015,761			409,400	9,000	-	1,315,017	1,288,414	26,603
Utility	2,788,113						4,830,881	1,190,317	488,788	9,298,099	8,370,914	927,185
Storm Drainage	490,561						166,080	366,760	-	1,023,401	866,558	156,843
Golf	(463,480)						705,000	182,650		424,170	1,004,498	(580,328)
TOTAL	**8,554,915**	**30.274**	**4.0%**	**2,859,287**	**3,110,838**	**142,500**	**6,846,497**	**3,618,800**	**715,440**	**25,848,277**	**22,225,370**	**3,622,907**

RESERVES ANALYSIS
BUDGET YEARS 2014-2015

2014					
Fund	Beginning Reserves 1/1/2014	Revenues	Expenses	Est. Ending Reserves 12/31/2014	Net Change
General Fund	2,167,824	6,133,936	(5,582,521)	2,719,239	551,415
Contingency Fund	530,616	33,892	-	564,508	33,892
Street Sales Tax Fund	907,055	645,679	(695,000)	857,734	(49,321)
Culture, Parks & Recreation Fund	422,338	612,771	(581,675)	453,434	31,096
Conservation Trust Fund	209,863	65,100	(45,000)	229,963	20,100
Cemetery & Perpetual Care Fund	101,395	146,250	(202,000)	45,645	(55,750)
Memorial Trust Fund	2,219	37	-	2,256	37
Water Sales Tax Fund	1,143,978	792,359	(950,251)	986,086	(157,892)
Storm Drainage Fund	335,057	186,712	(31,208)	490,561	155,504
Recreation Center Fund	(280,621)	1,360,646	(1,199,169)	(119,144)	161,477
Utility Enterprise Fund	3,401,928	6,817,216	(7,431,031)	2,788,113	(613,815)
Golf Enterprise Fund	(349,492)	918,868	(1,032,856)	(463,480)	(113,988)
Total	8,592,160	17,713,466	(17,750,711)	8,554,915	(37,245)
Total w/o Golf Fund				9,018,395	76,743

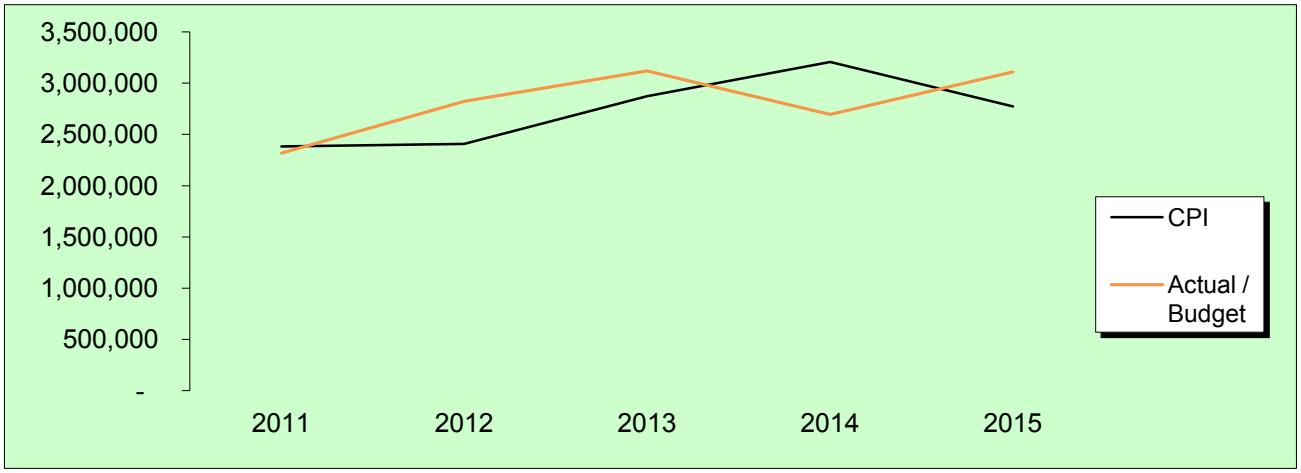
2015					
Fund	Est. Beginning Reserves 1/1/2015	Revenues	Expenses	Est. Ending Reserves 12/31/2015	Net Change
General Fund	2,719,239	5,668,058	(6,936,886)	1,450,411	(1,268,828)
Contingency Fund	564,508	37,270	(600,659)	1,119	(563,389)
Street Sales Tax Fund	857,734	547,254	(989,260)	415,728	(442,006)
Culture, Parks & Recreation Fund	453,434	617,275	(583,323)	487,386	33,952
Conservation Trust Fund	229,963	65,100	(175,000)	120,063	(109,900)
Cemetery & Perpetual Care Fund	45,645	200,057	(220,771)	24,931	(20,714)
Memorial Trust Fund	2,256	1	(2,257)	(0)	(2,256)
Water Sales Tax Fund	986,086	793,710	(1,186,830)	592,966	(393,120)
Storm Drainage Fund	490,561	532,840	(866,558)	156,843	(333,718)
Recreation Center Fund	(119,144)	1,434,161	(1,288,414)	26,603	145,747
Utility Enterprise Fund	2,788,113	6,509,986	(8,370,914)	927,185	(1,860,928)
Golf Enterprise Fund	(463,480)	887,650	(1,004,498)	(580,328)	(116,848)
Total	8,554,915	17,293,362	(22,225,370)	3,622,907	(4,932,008)
Total w/o Golf Fund				4,203,235	(4,815,160)
Total Change from 1/1/15 to 12/31/15 w/o Golf Fund					(4,738,417)

CITY OF FORT LUPTON
REVENUE ASSUMPTIONS
BUDGET YEAR 2015

Sales Taxes:

Sales Tax revenues have provided the City with its most consistent growth revenue in the past ten years providing the foundation that most of the governmental funds are based upon. The growth of the oil and gas industry in the area has increased sales tax in 2013 and 2014. This growth is expected to continue into 2015.

Year	Revenues	$ Change	% Change
2011	2,317,300		
2012	2,822,829	505,529	21.82%
2013	3,119,863	297,034	10.52%
2014	2,695,169	(424,694)	-13.61%
2015	3,110,838	415,669	15.42%

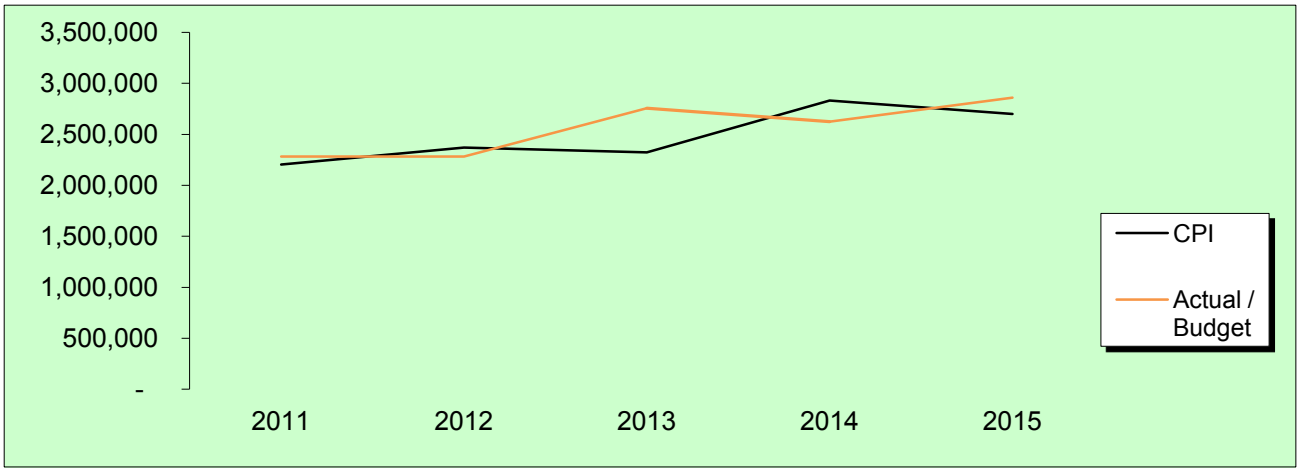


Property Taxes:

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 2015. This revenue source is is expected to increase due to heavy planning activity. The proposed mill levy is 19.519 mills for the General Fund of which 2% goes to the Contingency .
10.755 mills is for the Recreation Center Fund. The property tax values are given to us by Weld County which enables us to calculate the mill levy and proposed revenue.

Year	Revenues	$ Change	% Change
2011	2,281,609		
2012	2,281,781	172	0.01%
2013	2,754,890	473,109	20.73%
2014	2,622,751	(132,139)	-4.80%
2015	2,859,287	236,536	9.02%

General Fund	*$ 1,806,656*
Contingency Fund	*$ 36,870*
Recreation Fund	*$ 115,761*



CITY OF FORT LUPTON
REVENUE ASSUMPTIONS
BUDGET YEAR 2015

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
2011	164,243		
2012	179,581	15,338	9.34%
2013	184,481	4,900	2.73%
2014	150,000	(34,481)	-18.69%
2015	150,000	-	0.00%

Tobacco Taxes:

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

Year	Revenues	$ Change	% Change
2011	13,235		
2012	13,715	480	3.63%
2013	13,947	232	1.69%
2014	13,500	(447)	-3.20%
2015	13,500	-	0.00%

Mineral Severance Taxes:

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

A conservative approach to future revenue projections is used in 2015 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
2011	132,679		
2012	200,127	67,448	50.84%
2013	163,038	(37,089)	-18.53%
2014	140,000	(23,038)	-14.13%
2015	140,000	-	0.00%

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.

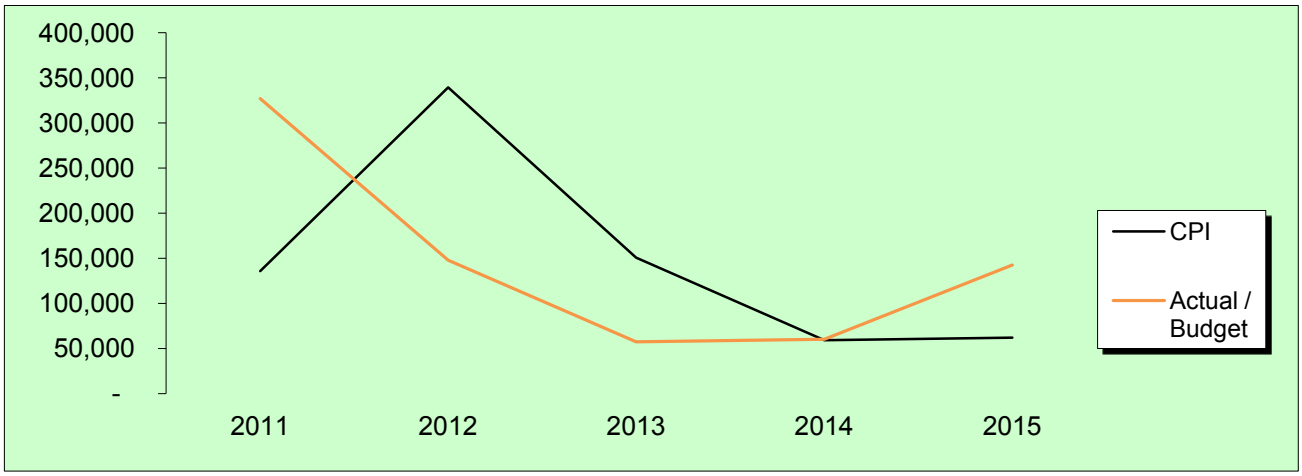
Year	Revenues	$ Change	% Change
2011	68,840		
2012	74,150	5,310	7.71%
2013	80,926	6,776	9.14%
2014	65,000	(15,926)	-19.68%
2015	65,000	-	0.00%

CITY OF FORT LUPTON
REVENUE ASSUMPTIONS
BUDGET YEAR 2015

Building Use Taxes:

These volatile revenues come from construction and development activity. The current market remains soft and is unpredictable. We remain cautious in our budgeting for 2014. Trend analysis is used to project this revenue source.

Year	Revenues	$ Change	% Change
2011	326,942		
2012	147,825	(179,117)	-54.79%
2013	57,308	(90,517)	-61.23%
2014	60,000	2,692	4.70%
2015	142,500	82,500	137.50%



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
2011	128,287		
2012	71,184	(57,103)	-44.51%
2013	84,541	13,357	18.76%
2014	85,000	459	0.54%
2015	85,000	-	0.00%

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.

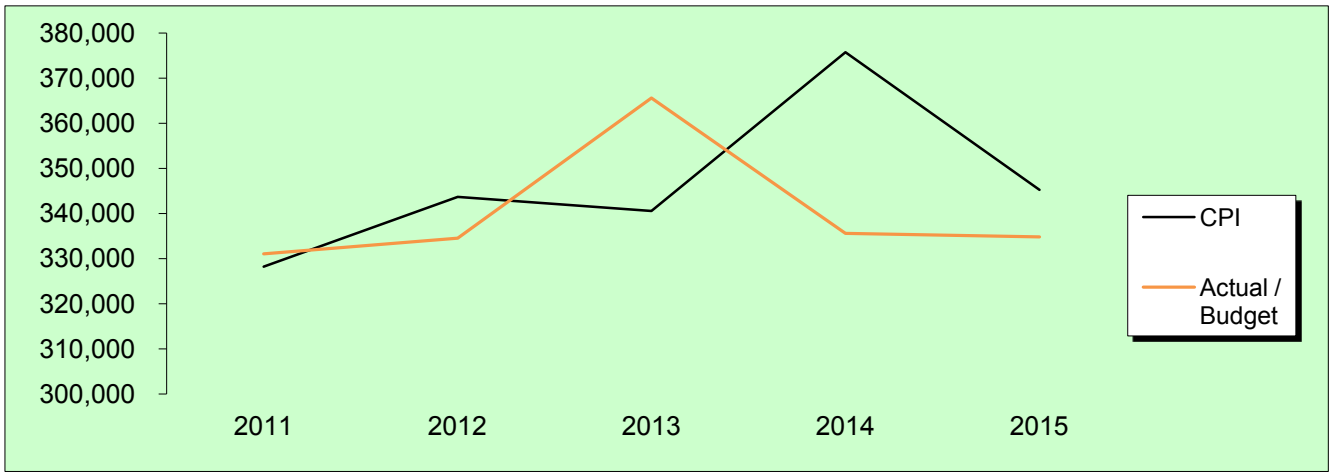
Year	Revenues	$ Change	% Change
2011	153,197		
2012	266,805	113,608	74.16%
2013	149,564	(117,241)	-43.94%
2014	152,250	2,686	1.80%
2015	153,700	1,450	0.95%

CITY OF FORT LUPTON
REVENUE ASSUMPTIONS
BUDGET YEAR 2015

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
2011	331,016		
2012	334,549	3,533	1.07%
2013	365,620	31,071	9.29%
2014	335,575	(30,045)	-8.22%
2015	334,800	(775)	-0.23%



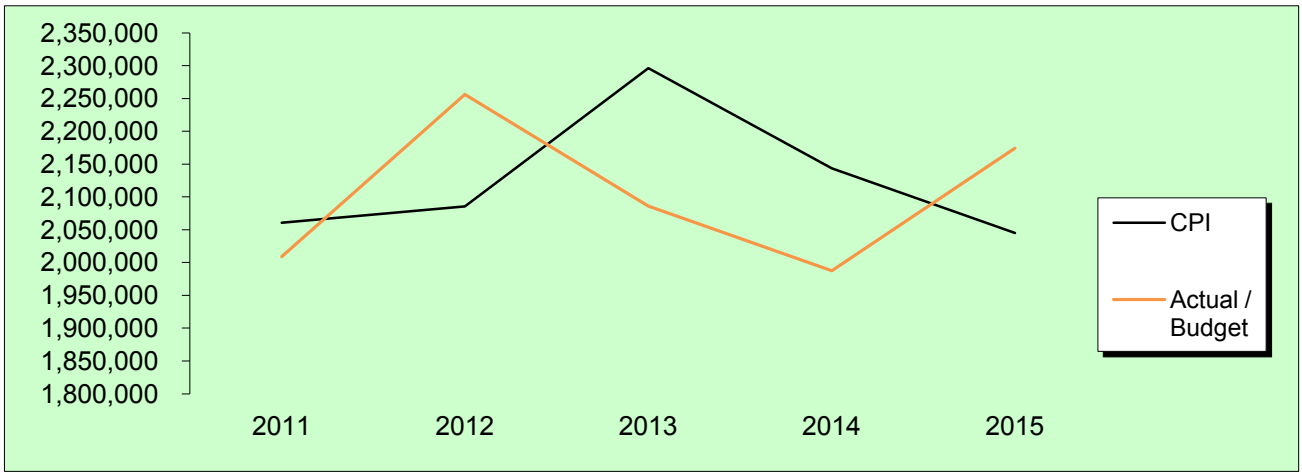
Breakdown:	Gas	Telephone	Cable	Electric
2011	55,816	5,875	39,607	229,718
2012	48,493	5,579	43,680	236,796
2013	47,630	5,800	39,000	212,221
2014	51,427	4,800	39,000	240,348
2015	65,000	4,800	25,000	240,000

CITY OF FORT LUPTON
REVENUE ASSUMPTIONS
BUDGET YEAR 2015

Water Sales to Customers:

Water Sales to Customers includes both volume and base charges for residential, commercial, industrial, irrigation, schools and City parks. There were no increases in water rates in 2012-2014. We are recommending increase of 5% in 2015 to cover costs of increases in rates by Northern Colorado Water Conservation District who stores and transports City owned water shares. We use a trend analysis to project this revenue.

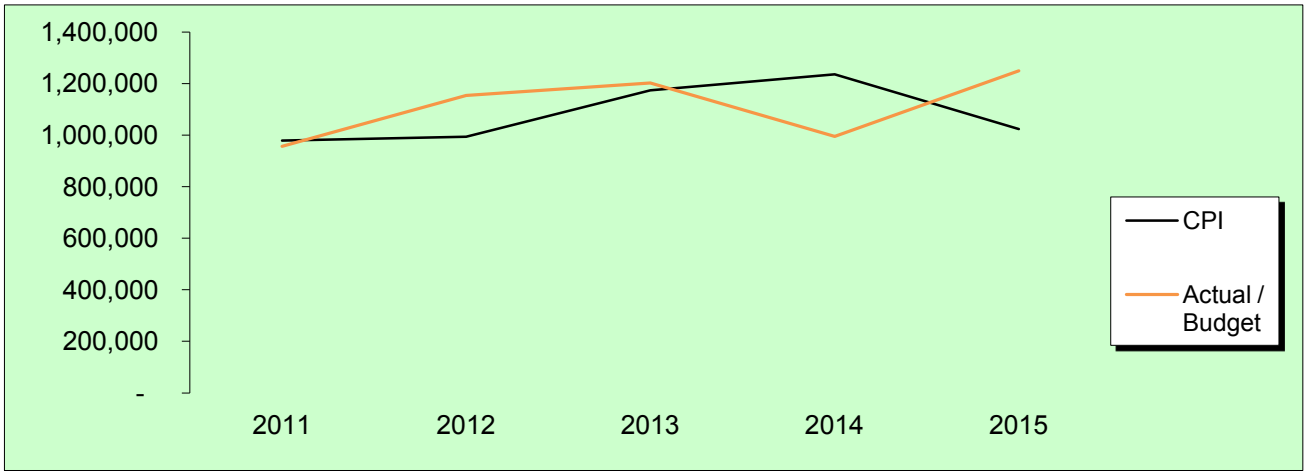
Year	Revenues	$ Change	% Change
2011	2,008,878		
2012	2,256,057	247,179	12.30%
2013	2,085,932	(170,125)	-7.54%
2014	1,987,668	(98,264)	-4.71%
2015	2,174,281	186,613	9.39%



Sewer Sales to Customers:

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

Year	Revenues	$ Change	% Change
2011	957,157		
2012	1,153,400	196,243	20.50%
2013	1,202,388	48,988	4.25%
2014	995,519	(206,869)	-17.20%
2015	1,249,910	254,391	25.55%

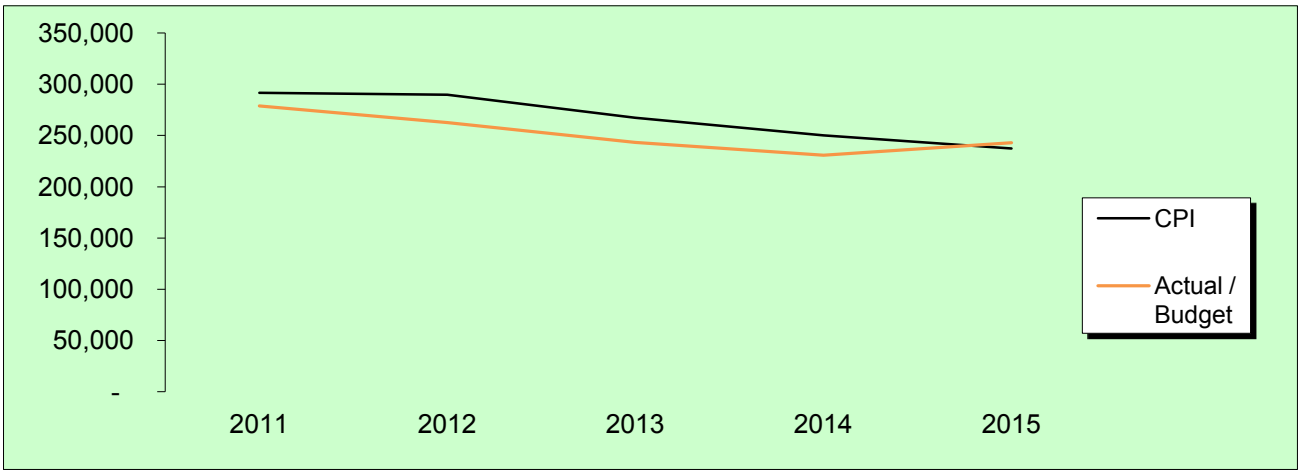


CITY OF FORT LUPTON
REVENUE ASSUMPTIONS
BUDGET YEAR 2015

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.

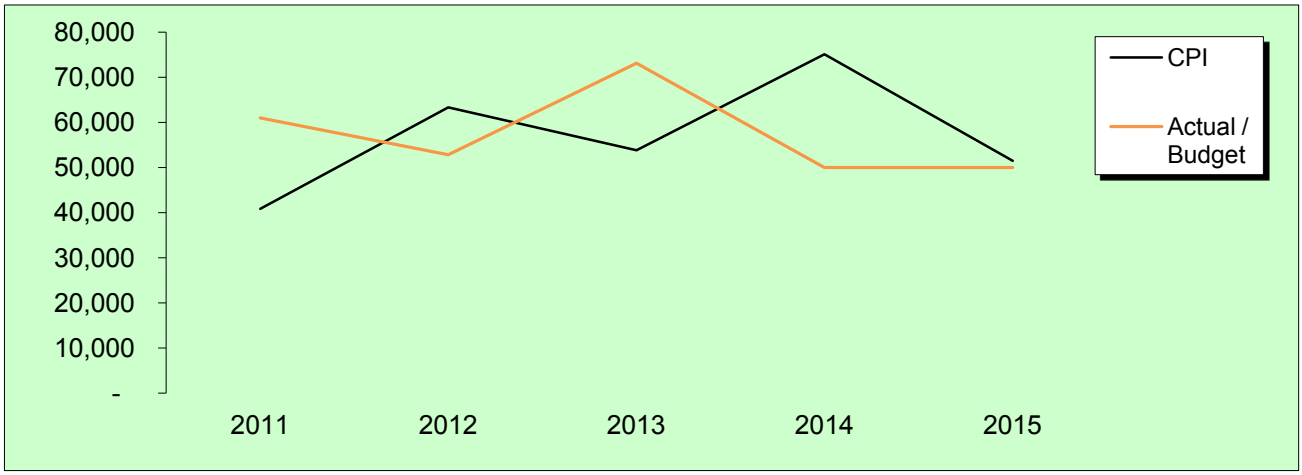
Year	Revenues	$ Change	% Change
2011	278,913		
2012	262,575	(16,338)	-5.86%
2013	243,359	(19,216)	-7.32%
2014	230,609	(12,750)	-5.24%
2015	243,022	12,413	5.38%



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
2011	60,984		
2012	52,848	(8,136)	-13.34%
2013	73,091	20,243	38.30%
2014	50,000	(23,091)	-31.59%
2015	50,000	-	0.00%

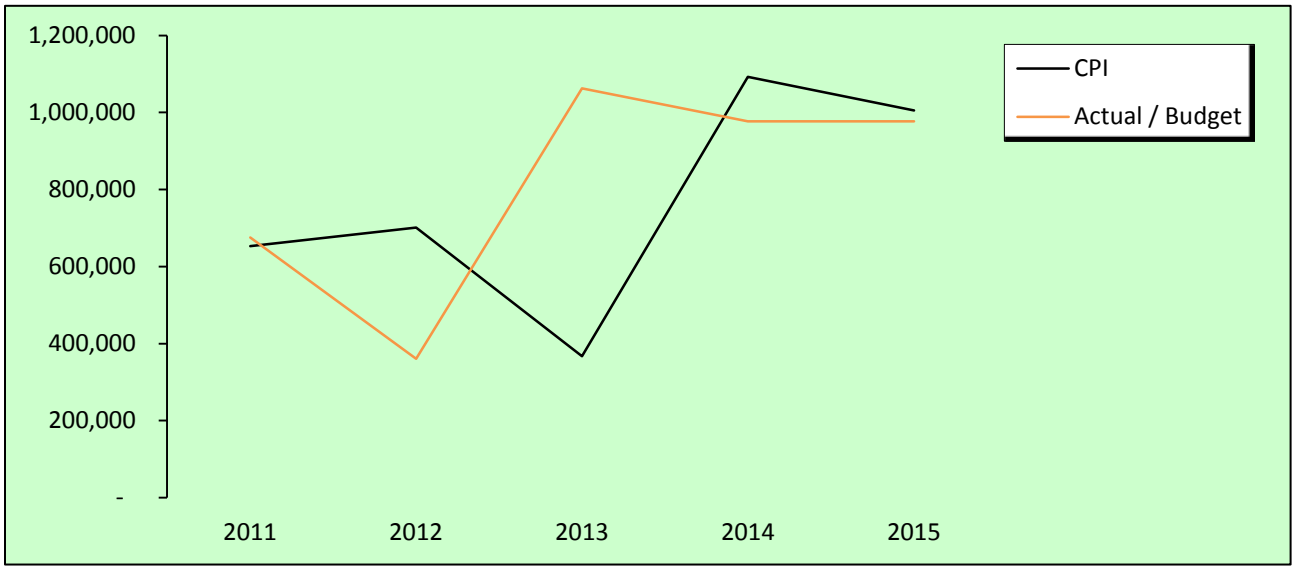


CITY OF FORT LUPTON
REVENUE ASSUMPTIONS
BUDGET YEAR 2015

Bulk Water Sales:

This is revenue is generated from industries using water for construction, oil and gas production or other uses. We currently charge $10.00 per 1,000 gallons used. We are using the trend analysis to forecast this revenue as well as knowledge of customers future needs.

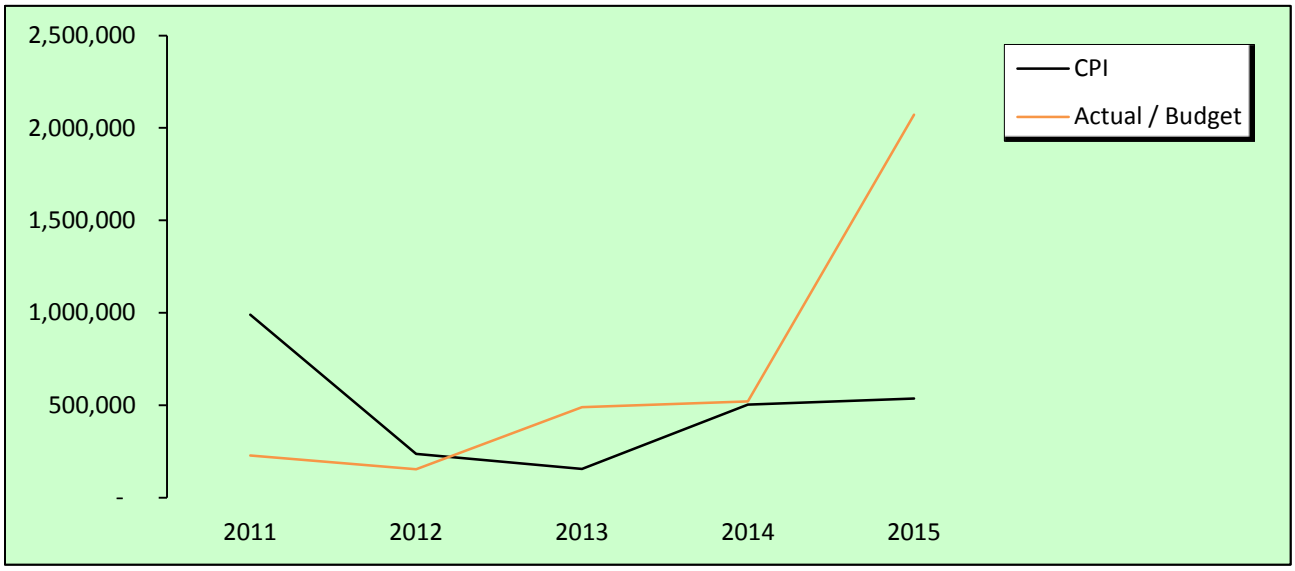
Year	Revenues	$ Change	% Change
2011	675,479		
2012	360,651	(314,828)	-46.61%
2013	1,062,689	702,038	194.66%
2014	977,400	(85,289)	-8.03%
2015	977,400	-	0.00%

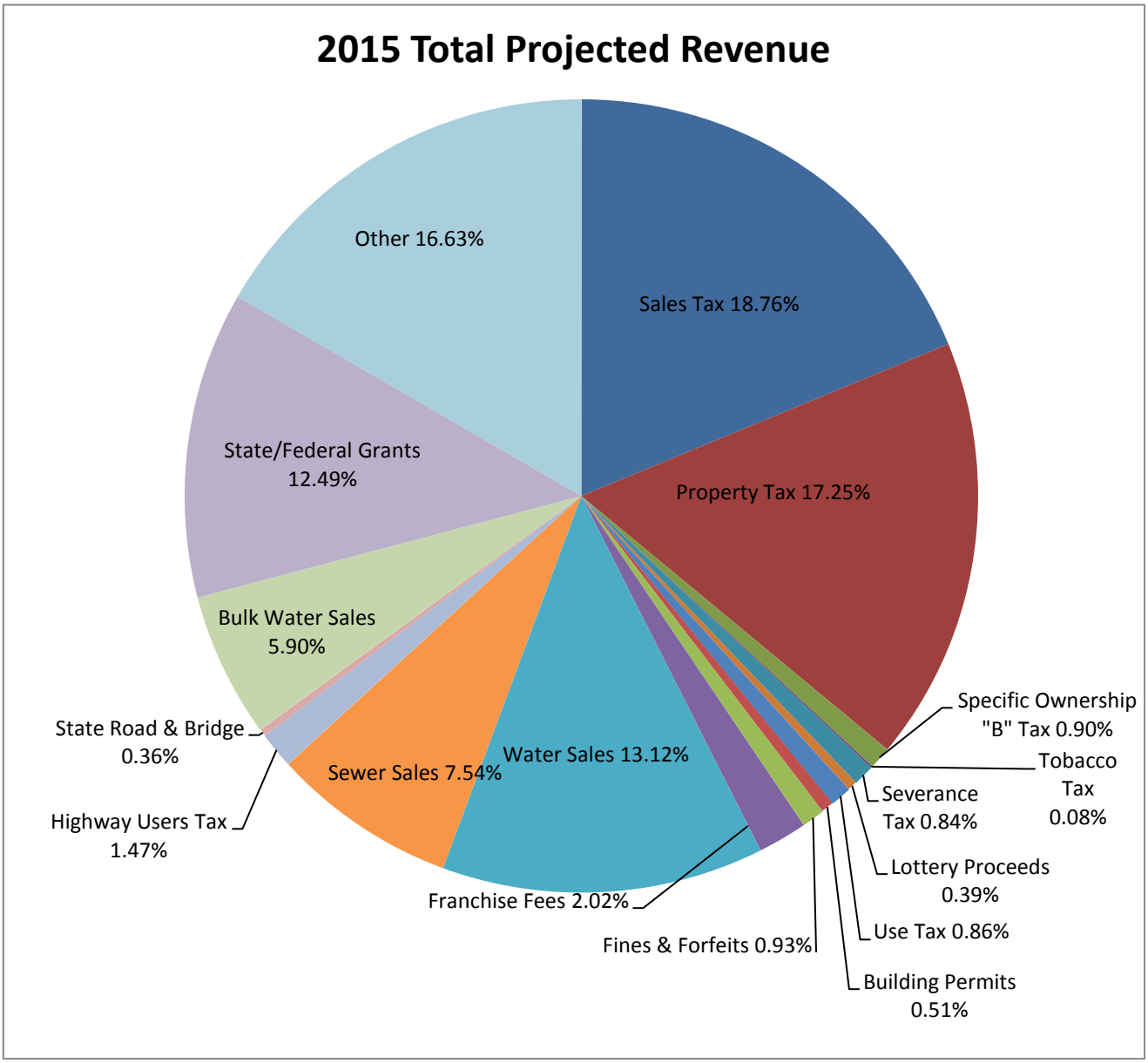


State/Federal Grants:

Grants are applied for on a yearly basis for large projects and require matching funds from the City from 20%-50%. The budget for 2015 is based on grants applied for from the State of Colorado's Department of Local Affairs.

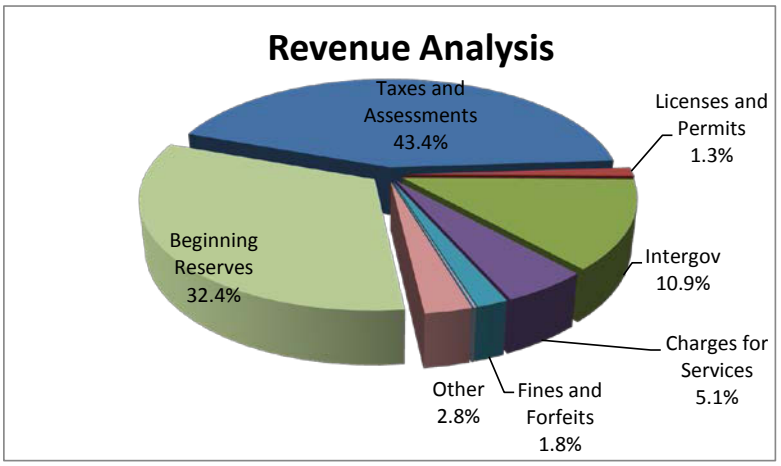
Year	Revenues	$ Change	% Change
2011	228,186		
2012	154,197	(73,989)	-32.42%
2013	489,877	335,680	217.70%
2014	521,523	31,646	6.46%
2015	2,071,188	1,549,665	297.14%

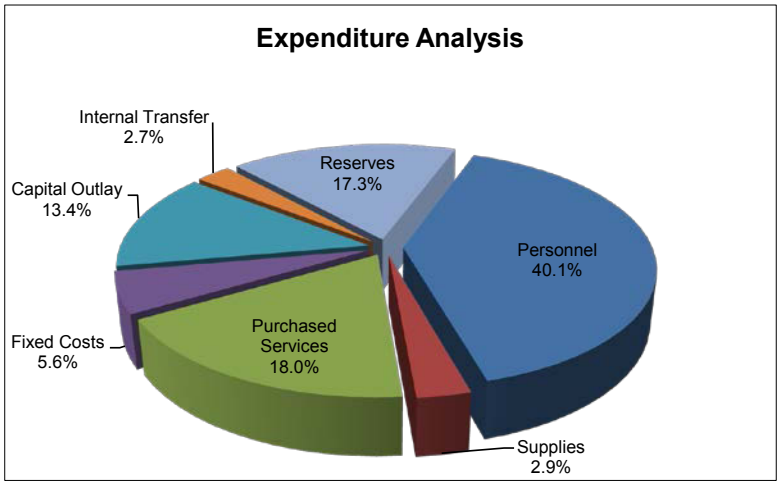



2015 Total Projected Revenue
Other 16.63%
Sales Tax 18.76%
State/Federal Grants 12.49%
Property Tax 17.25%
Bulk Water Sales 5.90%
Specific Ownership "B" Tax 0.90%
State Road & Bridge 0.36%
Tobacco Tax 0.08%
Water Sales 13.12%
Sewer Sales 7.54%
Severance Tax 0.84%
Highway Users Tax 1.47%
Lottery Proceeds 0.39%
Franchise Fees 2.02%
Use Tax 0.86%
Fines & Forfeits 0.93%
Building Permits 0.51%

BUDGET SUMMARY

Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
Taxes and Assessments	3,273,722	3,188,766	3,748,117	3,621,094	3,637,075
Licenses and Permits	121,657	111,300	116,580	110,100	110,100
Intergovernmental	1,071,045	1,189,058	1,009,402	844,520	1,095,781
Charges for Services	456,758	442,155	455,635	424,436	424,436
Fines and Forfeits	151,077	152,850	151,932	153,900	153,900
Interest Income	3,336	2,000	4,355	3,000	3,000
Private Contributions	17,450	-	29,251	12,000	12,000
Other	285,602	252,314	618,664	231,766	231,766
Beginning Reserves	2,064,371	1,417,302	2,167,824	2,719,239	2,719,239
Total Revenues	**7,445,018**	**6,755,745**	**8,301,760**	**8,120,055**	**8,387,297**
Personnel	2,320,520	2,906,355	2,954,897	3,283,365	3,365,096
Supplies	196,203	165,300	214,962	237,600	245,100
Purchased Services	951,118	1,287,876	1,244,439	1,457,550	1,507,550
Fixed Costs	241,156	765,757	319,112	322,184	472,184
Capital Outlay	1,028,398	480,793	706,011	1,127,300	1,122,561
Internal Transfer	539,799	73,100	143,100	224,395	224,395
Reserves	2,167,824	1,076,564	2,719,239	1,467,661	1,450,411
Gross City Cost	**7,445,018**	**6,755,745**	**8,301,760**	**8,120,055**	**8,387,297**





REVENUE DETAIL

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
31100	Real Property Taxes-City	1,471,927	1,636,182	1,636,182	1,790,675	1,806,656
31105	Specific Ownership "B"	184,481	150,000	216,468	150,000	150,000
31110	Motor Vehicle	28,728	25,000	25,000	25,000	25,000
31120	Sales Tax Revenue	1,559,932	1,347,584	1,818,467	1,603,419	1,603,419
31121	Sales Tax Rebate	-	-	(48,000)	(48,000)	(48,000)
31135	Tobacco Products	13,947	13,500	13,500	13,500	13,500
39100	State & Federal Grants	447,603	-	55,648	230,000	481,261
31145	Public Service Gas Franchise	56,039	51,427	91,680	65,000	65,000
31150	U.S. West Telephone Tax	5,497	4,800	4,800	4,800	4,800
31155	CATV Permit Fees	48,208	39,000	24,927	25,000	25,000
31160	United Power Electric Franchise	255,877	240,348	240,348	240,000	240,000
31300	Liquor Licenses	5,064	3,000	4,600	3,000	3,000
31305	Professional & Occupational Licenses	12,694	10,300	14,500	11,000	11,000
31306	Solicitors Licenses	750	400	400	600	600
31310	Amusement & Dance License	550	200	200	500	500
31315	Sales Tax License	7,600	7,700	7,700	7,600	7,600
31320	Misc License Revenue	195	-	280	-	-
31140	Severance Tax	163,038	140,000	313,566	140,000	140,000
34050	Right-of-way Permit	9,412	3,000	2,000	1,500	1,500
31605	Realized Gain & Loss On Investments	(1,797)	-	855	-	-
31610	Interest Earned	5,133	2,000	3,500	3,000	3,000
31190	Billboard Rental-Flack	1,200	1,200	1,200	-	-
31170	Oil Royalties	31,421	35,000	56,405	35,000	35,000
31175	Mineral Lease Income	70,192	60,000	124,383	60,000	60,000
39020	Donations Private	17,450	-	8,751	-	-
39000	Misc Revenue	7,025	2,000	30,000	2,000	2,000
39001	Misc Revenue - Calendars	358	-	3,043	-	-
31620	Disposal Of Assets	11,750	-	-	-	-
31620	Disposal Of Assets	8,556	-	-	-	-
31600	Insurance Recoveries	20,474	-	10,256	-	-
31600	Insurance Recoveries	15	-	-	-	-
38100	Capital Contributions	7,063	-	335,000	-	-
31406	Flex Plan Forfeitures	483	-	-	-	-
31405	Pension Forfeitures	12,637	-	20,885	-	-
	Total General Revenues	**4,463,500**	**3,772,641**	**5,016,544**	**4,363,594**	**4,630,836**
39030	Donation-Fireworks Celebration	-	-	20,500	12,000	12,000
	Total Legislative Revenue	**-**	**-**	**20,500**	**12,000**	**12,000**
31200	Court Costs & Warrant Fees	11,536	8,250	9,200	13,000	13,000
31205	Stay Of Execution Fee	4,855	2,500	3,500	5,500	5,500
31210	Contempt Charges	1,650	1,000	1,000	1,000	1,000
31215	Miscellaneous Court Fees	1,202	1,000	2,000	1,200	1,200
31230	Outstanding Judgments, Warrants & Defaults	1,050	1,000	1,000	1,000	1,000
31225	Victim Compensation Fee	5,445	6,000	6,000	4,000	4,000
31235	Court Diversion Program	5,305	6,000	6,000	4,000	4,000
31240	Community Service Fee	1,210	500	500	-	-
31250	Boarding Fee	303	100	100	200	200
	Total Municipal Court Revenue	**32,555**	**26,350**	**29,300**	**29,900**	**29,900**
39101	State/Fed Grant - Neighborhood	6,489	510,701	-	-	-
	Total Neighborhood Stabilization Revenue	**6,489**	**510,701**	**-**	**-**	**-**
39250	Internal Technology Revenue	78,883	85,000	33,761	30,000	30,000
	Total Internal Technology Revenue	**78,883**	**85,000**	**33,761**	**30,000**	**30,000**
32130	Clearance Letter	135	200	200	200	200
32140	Fingerprinting	1,470	1,200	1,200	1,200	1,200

REVENUE DETAIL

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
32110	VIN Inspect	390	500	500	500	500
32115	Bicycle Licenses	-	-	-	-	-
32160	Other Police Revenue	6,056	5,000	5,000	4,000	4,000
32170	State Police Training Revenue	-	-	3,630	1,500	1,500
32120	Traffic Fines	97,252	100,000	100,000	100,000	100,000
31245	Criminal Fines	7,095	10,000	6,132	10,000	10,000
31237	Criminal Registration Fees	1,113	1,000	1,000	1,000	1,000
32175	State Grants-Public Safety	2,274	137,950	137,950	60,000	60,000
32176	State/Federal Grants - Leaf	1,307	1,800	1,800	10,000	10,000
32150	Police Equipment Fee	10,545	12,500	12,500	10,000	10,000
	Total Community Police Revenue	**127,636**	**270,150**	**269,912**	**198,400**	**198,400**
32177	Restorative Justice Grant	40,000	38,000	38,000	30,000	30,000
	Total Restorative Justice Revenue	**40,000**	**38,000**	**38,000**	**30,000**	**30,000**
32200	Animal Licenses	802	700	900	800	800
33250	Property Clean Up	1,194	2,000	1,000	1,000	1,000
32210	Animal Impound	1,122	1,200	1,200	1,200	1,200
32220	Animal Boarding	1,776	2,000	2,000	2,000	2,000
32230	Animal Fines & Impound Fees	3,630	4,000	4,000	4,000	4,000
	Total Code Enforcement Revenue	**8,524**	**9,900**	**9,100**	**9,000**	**9,000**
34020	Building Permits	84,541	85,000	85,000	85,000	85,000
34040	Building Permit Liens Filing Fee	-	-	-	-	-
34000	Electrical Permits	1,426	1,500	1,500	1,500	1,500
34010	Mechanical Permits	951	1,500	1,500	1,000	1,000
34015	Plumbing Permits	2,111	1,500	1,500	1,000	1,000
	Total Building Inspection Revenue	**89,028**	**89,500**	**89,500**	**88,500**	**88,500**
31130	Use Taxes	28,655	30,000	100,000	100,000	100,000
34030	Other Construction Permits	50	1,000	1,000	100	100
34130	Plan Checking Fees	30,477	45,500	35,000	35,000	35,000
34140	Development Fee-General Fund	41,697	44,600	40,000	40,000	40,000
34145	Development Fee-Streets	32	-	-	-	-
	Total Community Development Revenue	**100,911**	**121,100**	**176,000**	**175,100**	**175,100**
32500	Records Search	36	30	30	36	36
32510	Reports	667	850	850	1,000	1,000
	Total Police Records Revenue	**703**	**880**	**880**	**1,036**	**1,036**
39251	Public Works Revenue	1,679	-	2,400	-	-
	Total Public Works Shop Revenue	**1,679**	**-**	**2,400**	**-**	**-**
33100	Highway Users Tax	243,359	230,609	235,309	243,022	243,022
33110	State Hwy 52/85 Maintenance	9,747	6,498	6,498	6,498	6,498
33140	County Road & Bridge Taxes	73,091	50,000	79,118	50,000	50,000
	Total Streets Revenue	**326,197**	**287,107**	**320,925**	**299,520**	**299,520**
39255	Buildings & Grounds Payroll Revenue	104,541	127,114	127,114	163,766	163,766
	Total Buildings & Grounds Revenue	**104,541**	**127,114**	**127,114**	**163,766**	**163,766**
	Unassigned Fund Balances					
39399	Unappropriated Reserves	1,732,542	1,107,790	1,088,227	1,998,352	1,998,352
39390	Res 98-035 Emergency Reserves	-	-	463,285	380,759	380,759
	Restricted Fund Balances					
39998	TABOR Reserve	172,124	150,350	143,180	184,018	184,018
39320	Police Forfeiture Reserve	5,208	-	-	-	-
39318	Childrens Fund	5,038	-	1,248	-	-

REVENUE DETAIL

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
	Committed Reserves					
39316	Police Equipment Reserve	41,462	39,517	32,764	34,378	34,378
39330	Victims Comp Reserve	95,498	102,145	100,942	104,232	104,232
	Assigned Reserves					
39310	Fireworks Celebration Reserve	7,500	7,500	7,500	7,500	7,500
39405	Subsequent Yrs Bud Exp>Rev	-	-	320,677	-	-
39315	IT Equipment Reserve	5,000	10,000	10,000	10,000	10,000
	Total Reserves	**2,064,371**	**1,417,302**	**2,167,824**	**2,719,239**	**2,719,239**
	Total	**7,445,018**	**6,755,745**	**8,301,760**	**8,120,055**	**8,387,297**

BUDGET SUMMARY

Taxes and Assessments	3,273,722	3,188,766	3,748,117	3,621,094	3,637,075
Licenses and Permits	121,657	111,300	116,580	110,100	110,100
Intergovernmental	1,071,045	1,189,058	1,009,402	844,520	1,095,781
Charges for Services	456,758	442,155	455,635	424,436	424,436
Fines and Forfeits	151,077	152,850	151,932	153,900	153,900
Interest Income	3,336	2,000	4,355	3,000	3,000
Private Contributions	17,450	-	29,251	12,000	12,000
Other	285,602	252,314	618,664	231,766	231,766
Beginning Reserves	2,064,371	1,417,302	2,167,824	2,719,239	2,719,239
Total Revenues	**7,445,018**	**6,755,745**	**8,301,760**	**8,120,055**	**8,387,297**

BUDGET DETAIL

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
51100	Salaries & Wages	1,693,428	2,083,659	2,109,881	2,319,014	2,394,721
51103	Salaries & Wages - Bldgs & Grounds	104,541	127,114	127,114	163,766	163,766
51105	Overtime	26,548	33,736	41,805	33,736	33,736
51275	Police Security	-	1,500	1,500	1,500	1,500
51110	FICA	63,251	82,781	84,388	92,877	94,873
51115	Medicare	23,816	30,724	31,104	34,141	35,238
51255	Retirement 4%	38,756	47,348	48,289	52,489	53,531
51260	Retirement 9.7%	63,033	76,030	76,059	83,053	87,279
51265	FPPA Disability	17,140	19,688	19,688	21,574	22,707
51240	Vision Insurance	2,841	3,698	3,783	4,864	4,504
51220	Health Insurance	203,655	300,143	310,727	358,346	354,617
51270	Flex Plan 125	1,025	2,000	2,000	2,000	2,000
51230	Dental Insurance	16,058	20,605	21,013	26,427	26,427
51250	Life & AD&D Insurance	3,171	4,335	4,388	4,796	4,946
51120	Workers Compensation Insurance	49,040	55,643	55,643	66,008	66,008
51210	Unemployment Insurance	5,077	6,195	6,275	6,889	7,107
51285	Long Term Disability	5,018	6,956	7,040	7,685	7,936
51290	Employee Assistance Program	4,120	4,200	4,200	4,200	4,200
	Total Personnel	**2,320,520**	**2,906,355**	**2,954,897**	**3,283,365**	**3,365,096**
52010	General Supplies	62,258	55,950	65,081	87,800	95,300
52020	Office Supplies	11,680	15,400	15,350	15,300	15,300
52150	Police Equipment	19,243	2,000	10,886	5,000	5,000
52040	RC - Chemicals	-	-	4,000	3,000	3,000
53310	Uniforms	21,354	20,150	21,500	23,400	23,400
53105	Equipment <$5000	81,669	71,800	98,115	103,100	103,100
53115	Right-Of-Way Purchase	-	-	30	-	-
	Total Supplies	**196,203**	**165,300**	**214,962**	**237,600**	**245,100**
53060	Contractual Services	313,238	459,651	458,651	474,800	524,800
53010	Advertising	2,187	4,000	4,000	4,000	4,000
53080	Dues & Subscriptions	12,782	17,525	17,875	19,275	19,275
53110	Fees/Permits/Licenses	1,679	2,250	3,521	2,750	2,750
53030	Bank Charges	291	1,000	1,000	1,000	1,000
53320	Utilities - Electrical	109,865	111,500	111,500	118,500	118,500
53330	Utilities - Gas	11,352	12,500	12,500	12,500	12,500
53340	Utilities - Water & Sewer	16,652	16,000	16,000	16,000	16,000
53345	Utilities - Trash	-	-	-	750	750
53290	Telephone Exp.	40,103	42,750	46,940	44,250	44,250
53180	Postage	4,241	5,900	5,900	5,075	5,075
52050	Seed, Sodd & Trees	1,763	22,500	22,500	22,500	22,500
52080	Fuel & Oil	58,830	72,500	71,700	73,800	73,800
53100	Engineering Services	3,422	15,000	15,000	15,000	15,000
53120	Legal Fees	65,438	81,600	81,600	96,600	96,600
53020	Auditor Fees	15,022	31,000	31,000	40,000	40,000
53140	Municipal Judge	20,010	18,000	18,000	18,000	18,000
53160	Plans & Studies	9,816	60,000	20,000	110,000	110,000
53200	Printing	828	2,700	2,700	2,500	2,500
53210	Professional Services	115,135	115,000	95,000	119,000	119,000
53220	Ads & Public Notices	1,608	2,200	4,707	4,200	4,200
53130	Marketing & Promotions	3,554	5,000	5,000	15,000	15,000
53230	Recruitment	3,366	5,000	5,000	5,000	5,000
53190	Backgrounds & Pre-Employment UA	6,044	6,000	6,000	7,500	7,500
53240	Repairs & Maintenance - Equipment	29,607	34,600	37,220	41,100	41,100
53250	Repairs & Maintenance - Building	29,887	22,700	26,100	25,700	25,700
53265	Repairs & Maintenance - Streets	12,550	15,000	15,000	20,000	20,000
53270	Repairs & Maintenance - Vehicle	37,568	38,100	39,200	34,500	34,500
53300	Travel & Meetings	10,236	18,350	19,450	31,150	31,150
53280	Staff Development	12,985	38,550	40,375	65,600	65,600
53285	Safety Training	-	-	-	500	500
53090	Educational Assistance	-	10,000	10,000	10,000	10,000
53040	Boarding Prison	1,059	1,000	1,000	1,000	1,000

BUDGET DETAIL

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
	Total Purchased Services	**951,118**	**1,287,876**	**1,244,439**	**1,457,550**	**1,507,550**
55010	Appreciation	3,170	5,750	5,750	5,750	5,750
55020	Bad Debt	725	-	-	-	-
55030	Boards & Commission Expenditures	1,021	2,000	2,000	2,000	2,000
55060	Cash Over & Short	(7)	-	-	-	-
55090	Clean Up Days	12,685	12,000	12,000	12,000	12,000
55160	County Tax Collection	14,946	15,000	16,700	20,000	20,000
55180	Donations	500	5,000	5,000	5,000	170,850
	Food Bank	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	
	DECA		500	500	500	
	Have A Heart	350	800	800	800	
	Methodist Church	500	750	750	750	
	Military Families	1,500	1,500	1,500	1,500	
	Relay For Life	800	800	800	800	
	Salvation Army		500	500	500	
	Senior Advisory Board	1,200	1,500	1,500	1,500	
	Small Business Development Corp	2,500	2,500	2,500	2,500	
55190	Economic Development	59,972	65,000	65,000	65,000	65,000
55210	Elections	3,478	5,000	5,000	8,500	8,500
55220	Finance Charges	20	500	531	550	550
55230	Fireworks Celebration	7,500	7,500	10,000	10,000	10,000
55235	4th of July Festivities	-	3,500	28,315	35,000	35,000
55240	History Pres. Board	143	1,000	1,000	1,000	1,000
55250	Insect Control	2,442	3,000	3,000	-	-
55260	Insurance-Cirsa	82,923	74,957	74,957	71,874	71,874
55280	Insurance Claims - CIRSA	7,189	12,000	12,000	12,000	12,000
55281	Insurance Misc	618	2,000	2,000	2,000	2,000
55290	Juvenile Probation Program	4,020	5,000	5,000	5,000	5,000
55165	Juror or Witness Fee	30	600	600	200	200
55167	OJW & Default Clearances	-	-	1,470	1,000	1,000
55300	Leases & Rentals	2,331	3,200	14,477	5,300	5,300
55350	Misc Expenditures	5,553	11,000	11,000	11,000	11,000
55380	Police Programs	5,997	3,000	3,000	4,000	4,000
55410	R.R. Park Lease	2,388	2,400	2,460	2,460	2,460
55415	School Crossing Guard	8,392	8,500	10,213	8,700	8,700
55450	Trappers Day	1,000	1,500	2,930	13,000	13,000
55460	Victim Compensation Fee	-	2,000	2,710	5,000	5,000
55385	CRLEP Grant	1,271	-	6,000	-	-
55383	Neighborhood Stabilization	-	498,500	149	-	-
	Total Fixed Costs	**241,156**	**765,757**	**319,112**	**322,184**	**472,184**
55050	Capital Lease	25,937	31,732	37,076	12,800	12,800
57500	Capital Projects	1,002,461	449,061	668,935	1,114,500	1,109,761
	Total Capital Outlay	**1,028,398**	**480,793**	**706,011**	**1,127,300**	**1,122,561**
	Unassigned Fund Balances					
59040	Fund Balance Reserve	1,088,227	731,128	1,998,352	690,567	645,385
59090	Res 98-35 Emergency Reserves	463,285	-	380,759	449,960	469,874
	Restricted Fund Balances					
59020	TABOR Reserve	143,180	169,774	184,018	162,024	170,042
59027	Childrens Fund	1,248	-	-	-	-
	Committed Reserves					
59130	Victim Comp Reserve	100,942	106,145	104,232	103,232	103,232
59026	Police Equipment Reserve	32,764	52,017	34,378	44,378	44,378
	Assigned Reserves					
59030	Fireworks Reserve	7,500	7,500	7,500	7,500	7,500
59045	Subsequent Year Budget Exp > Rev	320,677	-	-	-	-
59025	IT Equipment Reserve	10,000	10,000	10,000	10,000	10,000
	Total Reserves	**2,167,824**	**1,076,564**	**2,719,239**	**1,467,661**	**1,450,411**
59200	GF Transfers Out	539,799	73,100	143,100	224,395	224,395
	Total Transfers	**539,799**	**73,100**	**143,100**	**224,395**	**224,395**

BUDGET DETAIL

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
	TOTAL	**7,445,018**	**6,755,745**	**8,301,760**	**8,120,055**	**8,387,297**

BUDGET SUMMARY

Personnel	2,320,520	2,906,355	2,954,897	3,283,365	3,365,096
Supplies	196,203	165,300	214,962	237,600	245,100
Purchased Services	951,118	1,287,876	1,244,439	1,457,550	1,507,550
Fixed Costs	241,156	765,757	319,112	322,184	472,184
Capital Outlay	1,028,398	480,793	706,011	1,127,300	1,122,561
Transfers	539,799	73,100	143,100	224,395	224,395
Reserves	2,167,824	1,076,564	2,719,239	1,467,661	1,450,411
Gross City Cost	**7,445,018**	**6,755,745**	**8,301,760**	**8,120,055**	**8,387,297**

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	61,059	95,989	95,989	84,728	89,162
Supplies	4,496	5,500	5,500	5,600	5,600
Purchased Services	9,394	4,625	4,625	5,400	5,400
Fixed Cost	1,692	1,700	4,568	3,000	3,000
Capital Outlay	3,583	3,800	3,800	3,800	3,800
Gross City Cost	80,224	111,614	114,482	102,528	106,962
Revenue	0	0	0	0	0
Net City Cost	80,224	111,614	114,482	102,528	106,962
Budgeted Positions	2	2	2	2	2

SUMMARY OF CHANGES: The budget for the following accounts has changed by more than 10% from last year's budget: Health Insurance Expense (-26%), Dental Insurance Expense (-22%), Vision Insurance Expense (-23%), Equipment < $5,000 (20%), Postage (300%), Staff Development (100%), Travel & Meetings (100%), and Leases & Rentals-Equipment (76%). An amount was added to Dues & Subscriptions in 2015. Departmental expenditures decreased by 4%.

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

PERFORMANCE MEASURES

	2013 Actual	2014 Estimated	2015 Projected
Efficiency Measures/Counter Tickets Processed	15,028	12,992	12,996
Per Capita Cost (City Support)	$ 10.49	$ 14.96	$ 13.98

Finance Recommendation: Approve as requested.

Council Action: Approved as requested with adjustments to salaries and insurance premiums as recommended by VolkBell. Adjustments were made to projected 2014 year-end figures to make them more accurate.

BUDGET DETAIL

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
51100	Salaries & Wages	44,362	58,645	58,645	55,245	59,390
51110	FICA	2,582	3,636	3,636	3,425	3,682
51115	Medicare	604	850	850	801	861
51255	VALIC Retirement	1,775	2,345	2,345	2,209	2,375
51210	Unemployment Insurance	133	177	177	167	179
51220	Health Insurance Expense	10,055	27,898	27,898	20,901	20,690
51230	Dental Insurance Expense	1,148	1,782	1,782	1,397	1,397
51240	Vision Insurance Expense	157	314	314	260	241
51250	Life & AD&D Insurance Exp	93	131	131	124	133
51285	LTD Insurance Exp	149	211	211	199	214
	Total Personnel	**61,059**	**95,989**	**95,989**	**84,728**	**89,162**
52010	General Supplies	1,437	2,000	2,000	2,000	2,000
52020	Office Supplies	2,791	3,000	3,000	3,000	3,000
53105	Equipment <$5000	269	500	500	600	600
	Total Supplies	**4,496**	**5,500**	**5,500**	**5,600**	**5,600**
53060	Services	7,155	2,000	2,000	2,000	2,000
53080	Dues & Subscriptions	-	-	-	100	100
53180	Postage	221	25	25	100	100
53200	Printing	828	500	500	500	500
53280	Staff Development	-	500	500	1,000	1,000
53290	Telephone Expense	1,172	1,500	1,500	1,500	1,500
53300	Travel & Meetings	18	100	100	200	200
	Total Purchased Services	**9,394**	**4,625**	**4,625**	**5,400**	**5,400**
55300	Leases & Rentals (Postage Mach.)	1,700	1,700	4,568	3,000	3,000
55060	Cash Over & Short	(7)	-	-	-	-
	Total Fixed Costs	**1,692**	**1,700**	**4,568**	**3,000**	**3,000**
55050	Capital Leases (Konica Minolta)	3,583	3,800	3,800	3,800	3,800
	Total Capital Outlay	**3,583**	**3,800**	**3,800**	**3,800**	**3,800**
	TOTAL	**80,224**	**111,614**	**114,482**	**102,528**	**106,962**

BUDGET SUMMARY

Personnel	61,059	95,989	95,989	84,728	89,162
Supplies	4,496	5,500	5,500	5,600	5,600
Purchased Services	9,394	4,625	4,625	5,400	5,400
Fixed Costs	1,692	1,700	4,568	3,000	3,000
Capital Outlay	3,583	3,800	3,800	3,800	3,800
Gross City Cost	**80,224**	**111,614**	**114,482**	**102,528**	**106,962**

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	33,410	72,556	72,556	78,697	78,697
Supplies	4,314	6,600	12,791	9,100	9,100
Purchased Services	24,111	31,900	33,636	50,100	50,100
Fixed Cost	38,418	52,350	81,095	97,900	247,900
Capital Outlay	0	6,560	6,560	0	0
Gross City Cost	100,253	169,966	206,638	235,797	385,797
Revenue	0	0	20,500	12,000	12,000
Net City Cost	100,253	169,966	186,138	223,797	373,797
Budgeted Positions	0.15	0.15	0.15	0.15	0.15

SUMMARY OF CHANGES: The budget for the following accounts had changed by more than 10%: Equipment < $5,000 (125%), Marketing & Promotions (200%), Postage (50%), Public Notices (100%), Donations (719%), Fireworks Celebration (33%), 4th of July Festivities (900%), Trappers Day (767%), and Capital Projects (-100%). Amounts were added for Donations-Fireworks Celebration, Staff Development, and Finance Charges in 2015. Overall expenses has increased 129% not including Capital Projects.

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

	2013 Actual	2014 Estimated	2015 Projected
Efficiency Measures			
Per Capita Cost (City Support)	$ 13.10	$ 24.33	$ 48.86

Finance Recommendation: Approve as requested.

Council Action: Approved as requested with the following changes: move $1,000 from Donations-Military Families to Donations-Food Bank, move $500 from Donations-Military Families to Donations-Ft. Lupton Senior Advisory, and add $150,000 to Donations-Boys & Girls Club. Adjustments were made to the projected 2014 year-end figures to make them more accurate.

REVENUE DETAIL

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
39030	Donation - 4th of July Celebration	-	-	20,500	12,000	12,000
	Total Legislative Revenue	**-**	**-**	**20,500**	**12,000**	**12,000**

REVENUE SUMMARY

Private Contributions	-	-	20,500	12,000	12,000
Total Revenues	**-**	**-**	**20,500**	**12,000**	**12,000**

BUDGET DETAIL

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
51100	Salaries& Wages	31,034	67,388	67,388	73,093	73,093
51110	FICA	1,924	4,179	4,179	4,533	4,533
51115	Medicare	450	978	978	1,060	1,060
51210	Unemployment Insurance	2	11	11	11	11
	Total Personnel	**33,410**	**72,556**	**72,556**	**78,697**	**78,697**
52010	General Supplies	1,126	2,000	2,000	2,000	2,000
52020	Office Supplies	405	500	500	500	500
52080	Fuel & Oil	1,826	2,100	2,100	2,100	2,100
53105	Equip <$5000	957	2,000	8,191	4,500	4,500
	Total Supplies	**4,314**	**6,600**	**12,791**	**9,100**	**9,100**
53010	Advertising	2,187	4,000	4,000	4,000	4,000
53060	Services	6,524	8,000	8,000	8,000	8,000
53080	Dues & Subscriptions	5,820	8,000	8,000	8,000	8,000
53130	Marketing & Promo	3,554	5,000	5,000	15,000	15,000
53180	Postage	344	400	400	600	600
53220	Ads & Public Notices	739	1,000	2,736	2,000	2,000
53280	Staff Development	156	-	-	7,000	7,000
53290	Telephone Exp.	2,419	2,500	2,500	2,500	2,500
53300	Travel & Meetings	2,368	3,000	3,000	3,000	3,000
	Total Purchased Services	**24,111**	**31,900**	**33,636**	**50,100**	**50,100**
55010	Appreciation	2,857	5,000	5,000	5,000	5,000
55030	Boards & Commissions	1,021	2,000	2,000	2,000	2,000
55090	Clean Up Days	12,685	12,000	12,000	12,000	12,000
55180	Donations	-	-	-	-	-
55180	Donations - Misc	500	5,000	5,000	5,000	5,000
55180	Donations - Food Bank	5,000	5,000	5,000	5,000	6,000
55180	Donations - Ft Lupton Sr Advisory	1,200	1,500	1,500	1,500	2,000
55180	Donations - Have a Heart	350	800	800	800	800
55180	Donations - Military Families	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	2,500
55180	Donations - First United Methodist Ch	500	750	750	750	750
55180	Donations - Ft Lupton Salv Army		500	500	500	500
55180	Donations - Boys & Girls Club					150,000
55180	Donations - DECA		500	500	500	500
55180	Donations - CH2M Hill Golf Tourn	1,000	1,000	1,000	1,000	1,000
55180	Donations - Ft. Lupton Chamber Golf Tourn.		1,000	1,000	1,000	1,000
55220	Finance Charges	5	-	-	50	50
55230	Fireworks Celebration	7,500	7,500	10,000	10,000	10,000
55235	4th of July Festivities	-	3,500	28,315	35,000	35,000
55450	Trappers Day	1,000	1,500	2,930	13,000	13,000
	Total Fixed Costs	**38,418**	**52,350**	**81,095**	**97,900**	**247,900**
57500	Capital Outlay	-	6,560	6,560	-	-
	Total Capital Outlay	**-**	**6,560**	**6,560**	**-**	**-**
	TOTAL	**100,253**	**169,966**	**206,638**	**235,797**	**385,797**

BUDGET SUMMARY

Personnel	33,410	72,556	72,556	78,697	78,697
Supplies	4,314	6,600	12,791	9,100	9,100
Purchased Services	24,111	31,900	33,636	50,100	50,100
Fixed Costs	38,418	52,350	81,095	97,900	247,900
Capital Outlay	-	6,560	6,560	-	-
Gross City Cost	**100,253**	**169,966**	**206,638**	**235,797**	**385,797**

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	112,504	143,120	147,473	133,316	134,186
Supplies	5,416	2,500	2,779	4,000	4,000
Purchased Services	48,195	50,150	50,670	53,300	53,300
Fixed Cost	4,050	7,600	9,861	11,300	11,300
Gross City Cost	170,165	203,370	210,783	201,916	202,786
Revenue	32,555	26,350	29,300	29,900	29,900
Net City Cost	137,610	177,020	181,483	172,016	172,886
Budgeted Positions	1.9	2.15	2.15	1.93	1.93

SUMMARY OF CHANGES: The FTE for this department was changed for 2015. .17 FTE for the full-time Court Clerk was moved to the Police Records department. .25 FTE for the full-time Community Services Officer was changed to .1 FTE for a part-time Community Services Officer and .1 FTE of the Court Coordinator was added back into this department since the Neighborhood Stabilization Program has ended. The budget for the following accounts has changed by more than 10%: Court Costs/Warrant Fees (58%), Stay of Execution Fee (120%), Misc Court Fees (20%), Victim Compensation Fee (-33%), Court Diversion Program (-33%), Community Service Fee (-100%), Prisoner Boarding Fee (100%), Health Insurance Expense (19%), Dental Insurance Expense (14%), Vision Insurance (-15%), Life & AD&D Insurance (-12%), Retirement (-12%), Long Term Disability (-12%), Dues & Subscriptions (400%), Equipment < $5,000 (300%), Postage (-25%), Printing (-100%), Staff Development (285%), Telephone (140%), Travel & Meetings (50%), Juror & Witness Fees (-67%), and Victim Compensation Fee (150%). Amounts were entered for OJW & Default Clearances and Leases & Rentals-Equipment for 2015. The budgeted revenue for the department increased 13% while expenditures decreased 2%.

OBJECTIVES: 1) Work with the PD to continue to implement programs. 2) Work with Finance to explore an upgrade to the court software. 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, online payments).

PERFORMANCE MEASURES

	2013 Actual	2014 Estimated	2015 Projected
Efficiency Measures/Cases Closed	1,172	1,092	1,200
Cost per Case Closed	$ 145.19	$ 193.02	$ 168.99
Per Capita Cost (city support)	$ 17.99	$ 23.72	$ 22.60

Finance Recommendation: Approve as requested.

Council Action: Approved as requested with adjustments to salaries and insurance premiums as recommended by VolkBell. Adjustments were made to projected 2014 year-end figures to make them more accurate.

REVENUE DETAIL

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
31200	Court Costs, Warrant Fees	11,536	8,250	9,200	13,000	13,000
31205	Stay Of Execution Fee	4,855	2,500	3,500	5,500	5,500
31210	Contempt Charges	1,650	1,000	1,000	1,000	1,000
31230	Outstanding Judgments, Warrants	1,050	1,000	1,000	1,000	1,000
31215	Miscellaneous Court Fees	1,202	1,000	2,000	1,200	1,200
31225	Victim Compensation Fee	5,445	6,000	6,000	4,000	4,000
31235	Court Diversion Program	5,305	6,000	6,000	4,000	4,000
31240	Community Service Fee	1,210	500	500	-	-
31250	Boarding Fee	303	100	100	200	200
	Total Municipal Court Revenue	**32,555**	**26,350**	**29,300**	**29,900**	**29,900**

REVENUE SUMMARY

Fines and Forfeits	32,555	26,350	29,300	29,900	29,900
Total Revenues	**32,555**	**26,350**	**29,300**	**29,900**	**29,900**

BUDGET DETAIL

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
51100	Salaries& Wages	90,658	114,688	114,688	103,604	104,560
51110	FICA	5,260	7,111	7,111	6,424	6,483
51115	Medicare	1,230	1,663	1,663	1,503	1,517
51255	VALIC Retirement	3,626	4,587	4,587	4,050	4,050
51210	Unemployment Insurance	272	346	346	313	315
51220	Health Insurance Expense	10,086	13,008	17,361	15,677	15,529
51230	Dental Insurance Expense	701	865	865	987	987
51240	Vision Insurance Expense	144	181	181	167	154
51250	Life & AD&D Insurance Exp	204	258	258	227	227
51285	LTD Insurance Exp	324	413	413	364	364
	Total Personnel	**112,504**	**143,120**	**147,473**	**133,316**	**134,186**
52010	General Supplies	521	1,000	1,000	1,000	1,000
52020	Office Supplies	390	1,000	1,000	1,000	1,000
53105	Equipment <$5000	4,504	500	779	2,000	2,000
	Total Supplies	**5,416**	**2,500**	**2,779**	**4,000**	**4,000**
53030	Bank Charges	45	-	-	-	-
53060	Services	6,229	6,500	6,500	6,500	6,500
53080	Dues & Subscriptions	-	100	100	500	500
53290	Telephone Exp.	475	500	1,020	1,200	1,200
53180	Postage	245	400	400	300	300
53120	Legal Fees	19,200	21,600	21,600	21,600	21,600
53140	Municipal Judge	20,010	18,000	18,000	18,000	18,000
53200	Printing	-	200	200	-	-
53250	Repairs & Maintenance	-	200	200	200	200
53300	Travel & Meetings	553	1,000	1,000	1,500	1,500
53280	Staff Development	380	650	650	2,500	2,500
53040	Boarding Prison	1,059	1,000	1,000	1,000	1,000
	Total Purchased Services	**48,195**	**50,150**	**50,670**	**53,300**	**53,300**
55460	Victim Compensation Fee	-	2,000	2,710	5,000	5,000
55165	Juror or Witness Fee	30	600	600	200	200
55167	OJW & Default Clearances	-	-	1,470	1,000	1,000
55290	Juvenile Probation Program	4,020	5,000	5,000	5,000	5,000
55300	Leases & Rentals	-	-	81	100	100
	Fixed Charges	**4,050**	**7,600**	**9,861**	**11,300**	**11,300**
	TOTAL	**170,165**	**203,370**	**210,783**	**201,916**	**202,786**

BUDGET SUMMARY

Personnel	112,504	143,120	147,473	133,316	134,186
Supplies	5,416	2,500	2,779	4,000	4,000
Purchased Services	48,195	50,150	50,670	53,300	53,300
Fixed Charges	4,050	7,600	9,861	11,300	11,300
Gross City Cost	**170,165**	**203,370**	**210,783**	**201,916**	**202,786**

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	73,188	76,232	76,232	80,497	80,468
Supplies	3,010	1,200	1,700	3,700	3,700
Purchased Services	4,133	9,600	9,800	12,200	12,200
Fixed Cost	3,478	5,000	5,000	8,500	8,500
Gross City Cost	83,810	92,032	92,732	104,897	104,868
Revenue	0	0	0	0	0
Net City Cost	83,810	92,032	92,732	104,897	104,868
Budgeted Positions	1	1	1	1	1

SUMMARY OF CHANGES: The budget for the following accounts has been changed by more than 10% from the previous year's budget: General Supplies (400%), Staff Development (40%), Travel & Meetings (250%), and Elections (70%). Amounts were added to Equipment < $5,000 and Public Notices in 2015. The overall departmental expenditure budget increased 14%.

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

	2013 Actual	2014 Estimated	2015 Projected
Efficiency Measures			
Pages of Minutes Created	145	110	120
Action Memo's Assigned & Maintained	140	150	150
Ordinances Maintained	15	11	10
Resolutions Maintained	40	50	50
Coordination of Burials - Cemetery	30	25	18
Pre-need Grave Space Sales - Cemetery	17	10	10
Renewal/Special Events Licenses	21	21	25
Occupational Licenses Issued	23	20	23
Per Capita Cost (City Support)	$ 10.95	$ 12.12	$ 13.71

Finance Recommendation: Approve as requested.

Council Action: Approved as requested with adjustments to salaries and insurance premiums as recommended by VolkBell.

BUDGET DETAIL

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
51100	Salaries & Wages	59,482	61,760	61,760	64,955	65,000
51110	FICA	3,625	3,829	3,829	4,027	4,030
51115	Medicare	848	896	896	942	943
51210	Unemployment Insurance	179	186	186	195	195
51220	Health Insurance Expense	5,741	6,036	6,036	6,652	6,581
51230	Dental Insurance Expense	581	581	581	627	627
51240	Vision Insurance Expense	111	114	114	123	114
51250	Life & AD&D Insurance Exp	93	138	138	144	144
51255	VALIC Retirement	2,379	2,470	2,470	2,598	2,600
51285	LTD Insurance Exp	151	222	222	234	234
	Total Personnel	**73,188**	**76,232**	**76,232**	**80,497**	**80,468**
52010	General Supplies	51	500	500	2,500	2,500
52020	Office Supplies	330	700	700	700	700
53105	Equipment <$5000	2,629	-	500	500	500
	Total Supplies	**3,010**	**1,200**	**1,700**	**3,700**	**3,700**
53060	Services	2,434	3,000	3,000	3,000	3,000
53080	Dues & Subscriptions	378	1,700	1,700	1,700	1,700
53200	Printing	-	2,000	2,000	2,000	2,000
53220	Public Notices	-	-	200	1,000	1,000
53280	Staff Development	10	1,500	1,500	2,100	2,100
53290	Telephone Expense	946	1,000	1,000	1,000	1,000
53300	Travel & Meetings	365	400	400	1,400	1,400
	Total Purchased Services	**4,133**	**9,600**	**9,800**	**12,200**	**12,200**
55210	Elections	3,478	5,000	5,000	8,500	8,500
	Total Fixed Costs	**3,478**	**5,000**	**5,000**	**8,500**	**8,500**
	TOTAL	**83,810**	**92,032**	**92,732**	**104,897**	**104,868**

BUDGET SUMMARY

Personnel	73,188	76,232	76,232	80,497	80,468
Supplies	3,010	1,200	1,700	3,700	3,700
Purchased Services	4,133	9,600	9,800	12,200	12,200
Fixed Costs	3,478	5,000	5,000	8,500	8,500
Gross City Cost	**83,810**	**92,032**	**92,732**	**104,897**	**104,868**

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	24,264	0	32,941	45,969	45,891
Supplies	809	1,350	1,350	1,350	1,350
Purchased Services	40,059	102,100	102,100	106,600	106,600
Fixed Charges	0	0	0	0	0
Gross City Cost	65,133	103,450	136,391	153,919	153,841
Revenue	0	0	0	0	0
Net City Cost	65,133	103,450	136,391	153,919	153,841
Budgeted Positions	0.25	0	0	0.75	0.75

SUMMARY OF CHANGES: In 2014, an HR Coordinator was hired. This is a full-time position that is scheduled 30 hours per week. The 2015 budget reflects this additional .75 FTE. The budget for the Pre-employment Fees has increased by 25%. Amounts were added to Salaries & Wages, FICA, Medicare, Unemployment Insurance, Health Insurance Expense, Dental Insurance Expense, Vision Insurance Expense, Life & AD&D Insurance Expense, and Retirement for 2015. Overall, the expenditures for this department have increased 49%.

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

	2013 Actual	2014 Estimated	2015 Projected
Efficiency Measures/Number of FTE's	67.98	69.88	76.51
Per FTE Cost	$ 958.12	$ 1,951.79	$ 2,010.73
Per Capita Cost (City Support)	$ 8.51	$ 17.83	$ 20.11

Finance Recommendation: Approve as requested.

Council Action: Approved as requested with adjustments to insurance premiums as recommended by VolkBell.

BUDGET DETAIL

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
51100	Salaries & Wages	19,963	-	23,365	34,470	34,470
51110	FICA	1,183	-	1,449	2,137	2,137
51115	Medicare	277	-	339	500	500
51255	VALIC Retirement	799	-	935	1,379	1,379
51210	Unemployment Insurance	60	-	71	104	104
51220	Health Insurance Expense	1,720	-	6,159	6,652	6,581
51230	Dental Insurance Expense	122	-	402	434	434
51240	Vision Insurance Expense	25	-	84	91	84
51250	Life & AD&D Insurance Exp	46	-	53	78	78
51285	LTD Insurance Exp	72	-	84	124	124
	Total Personnel	**24,264**	**-**	**32,941**	**45,969**	**45,891**
52010	General Supplies	133	400	400	400	400
52020	Office Supplies	478	450	450	450	450
53105	Equip <5,000	198	500	500	500	500
	Total Supplies	**809**	**1,350**	**1,350**	**1,350**	**1,350**
53060	Services	19,233	65,000	65,000	68,000	68,000
53080	Dues & Subscriptions	4,980	5,500	5,500	5,500	5,500
53290	Telephone Expense	1,039	1,300	1,300	1,300	1,300
53180	Postage	189	200	200	200	200
53230	Recruitment-Advertisements	3,366	5,000	5,000	5,000	5,000
53240	Repairs & Maintenance - Equip	-	100	100	100	100
53300	Travel & Meeting	781	1,000	1,000	1,000	1,000
53280	Staff Development	3,401	6,000	6,000	6,000	6,000
51270	Flex 125 plan	1,025	2,000	2,000	2,000	2,000
53190	Backgrounds & Pre-Employment UA	6,044	6,000	6,000	7,500	7,500
53090	Educational Assistance	-	10,000	10,000	10,000	10,000
	Total Purchased Services	**40,059**	**102,100**	**102,100**	**106,600**	**106,600**
	TOTAL	**65,133**	**103,450**	**136,391**	**153,919**	**153,841**

BUDGET SUMMARY

Personnel	24,264	-	32,941	45,969	45,891
Supplies	809	1,350	1,350	1,350	1,350
Purchased Services	40,059	102,100	102,100	106,600	106,600
Gross City Cost	**65,133**	**103,450**	**136,391**	**153,919**	**153,841**

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	149,568	185,998	185,998	193,535	207,730
Supplies	3,459	3,700	3,600	3,850	3,850
Purchased Services	7,353	9,200	11,300	10,600	10,600
Fixed Cost	313	750	750	750	750
Gross City Cost	160,693	199,648	201,648	208,735	222,930
Revenue	0	0	0	0	0
Net City Cost	160,693	199,648	201,648	208,735	222,930
Budgeted Positions	1.75	1.75	1.75	1.75	1.75

SUMMARY OF CHANGES: The budget for the following accounts has changed by more than 10% from the previous year: Salaries & Wages (13%), FICA (12%), Medicare (13%), Unemployment Insurance (12%), Life & AD&D Insurance (12%), Retirement (13%), Long Term Disability (12%), Fuel & Oil (100%), Repairs & Maintenance-Vehicle (900%), and Travel & Meetings (20%). Overall, the department's expenditures increased 12%.

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

	2013 Actual	2014 Estimated	2015 Projected
Efficiency Measures			
Net Retailers Added(Ceased)	152	77	85
Per Capita Cost (City Support)	$ 21.00	$ 26.36	$ 29.14

Finance Recommendation: Approve as requested.

Council Action: Approved as requested with adjustments to salaries and health/vision insurance premiums as recommended by VolkBell. Adjustments were made to projected 2014 year-end figures to make them more accurate.

BUDGET DETAIL

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
51100	Salaries & Wages	121,675	150,639	150,639	156,688	169,469
51110	FICA	7,121	9,340	9,340	9,714	10,507
51115	Medicare	1,665	2,184	2,184	2,272	2,458
51255	VALIC Retirement	4,867	6,025	6,025	6,268	6,779
51210	Unemployment Insurance	365	453	453	471	509
51220	Health Insurance Expense	12,460	15,416	15,416	16,063	15,891
51230	Dental Insurance Expense	778	883	883	953	953
51240	Vision Insurance Expense	152	177	177	191	177
51250	Life & AD&D Insurance Expense	214	338	338	351	377
51285	LTD Insurance Expense	271	543	543	564	610
	Total Personnel	**149,568**	**185,998**	**185,998**	**193,535**	**207,730**
52010	General Supplies	1,177	1,400	1,200	1,400	1,400
52020	Office Supplies	89	150	100	150	150
52080	Fuel & Oil	168	150	300	300	300
53105	Equipment <$5000	2,024	2,000	2,000	2,000	2,000
	Total Supplies	**3,459**	**3,700**	**3,600**	**3,850**	**3,850**
53060	Services	1,568	2,000	2,000	2,000	2,000
53080	Dues & Subscriptions	30	200	200	200	200
53290	Telephone Expense	2,083	2,000	2,000	2,000	2,000
53180	Postage	231	400	400	400	400
53270	Repairs & Maintenance - Vehicles	171	100	1,200	1,000	1,000
53300	Travel & Meetings	2,270	2,500	3,500	3,000	3,000
53280	Staff Development	1,000	2,000	2,000	2,000	2,000
	Total Purchased Services	**7,353**	**9,200**	**11,300**	**10,600**	**10,600**
55010	Appreciation	313	750	750	750	750
	Total Fixed Costs	**313**	**750**	**750**	**750**	**750**
	TOTAL	**160,693**	**199,648**	**201,648**	**208,735**	**222,930**

BUDGET SUMMARY

Personnel	149,568	185,998	185,998	193,535	207,730
Supplies	3,459	3,700	3,600	3,850	3,850
Purchased Services	7,353	9,200	11,300	10,600	10,600
Fixed Costs	313	750	750	750	750
Gross City Cost	**160,693**	**199,648**	**201,648**	**208,735**	**222,930**

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	240,658	253,060	253,060	290,024	295,703
Supplies	4,812	12,000	8,000	13,000	13,000
Purchased Services	33,081	56,400	56,871	67,000	67,000
Fixed Cost	15	1,500	5,094	3,700	3,700
Capital Outlay	1,476	3,000	3,000	0	0
Gross City Cost	280,042	325,960	326,025	373,724	379,403
Revenue	0	0	0	0	0
Net City Cost	280,042	325,960	326,025	373,724	379,403
Budgeted Positions	3.7	3.7	3.7	4.1	4.1

SUMMARY OF CHANGES: The FTE for this department has changed for 2015. .1 FTE from 3 staff members was moved from the Utility Fund Utility Billing department and an additional .1 FTE was added from a new Utility Billing Clerk. The budget for the following accounts has increased by more than 10%: Salaries & Wages (16%), FICA (16%), Medicare (16%), Unemployment Insurance (16%), Health Insurance Expense (22%), Dental Insurance Expense (24%), Vision Insurance Expense (14%), Life & AD&D Insurance (17%), Retirement (16%), Long Term Disability (16%), Auditor Fees (29%), Dues & Subscriptions (100%), Equipment < $5,000 (14%), Travel & Meetings (200%), and Capital Lease (-100%). An amount was added to Leases & Rentals-Equipment for 2015. The overall departmental expenditures increased 16%.

OBJECTIVES: To pay the City's bills on time to avoid late fees, to pay employees accurately, to solve bank & general ledger account descrepancies quickly, and to distribute both internal & external reports in a timely manner.

PERFORMANCE MEASURES

	2013 Actual	2014 Estimated	2015 Projected
Efficiency Measures			
20% Of Cost For Checks	$ 29.92	$ 25.89	$ 30.11
Accounts Payable Checks Written	1872	2518	2520
Payroll Documents Created	2742	2998	3000
Per Capita Cost (City Support)	$ 36.60	$ 42.61	$ 49.59

Finance Recommendation: Approve as requested.

Council Action: Approved as requested with adjustments to salaries and health/vision insurance as recommended by VolkBell. Adjustments were made to the projected 2014 year-end figures to make them more accurate.

BUDGET DETAIL

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
51100	Salaries & Wages	199,303	208,437	208,437	237,402	242,660
51110	FICA	12,028	12,923	12,923	14,719	15,045
51115	Medicare	2,813	3,022	3,022	3,442	3,518
51255	VALIC Retirement 4.0	7,972	8,338	8,338	9,496	9,706
51210	Unemployment Insurance	598	628	628	715	730
51220	Health Insurance Expense	15,603	17,134	17,134	21,175	20,961
51230	Dental Insurance Expense	1,126	1,126	1,126	1,398	1,398
51240	Vision Insurance Expense	226	236	236	290	268
51250	Life & AD&D Insurance Exp	380	466	466	533	544
51285	LTD Insurance Exp	608	750	750	854	873
	Total Personnel	**240,658**	**253,060**	**253,060**	**290,024**	**295,703**
52010	General Supplies	2,522	3,000	3,000	3,000	3,000
52020	Office Supplies	2,291	2,000	2,000	2,000	2,000
53105	Equipment <$5000	-	7,000	3,000	8,000	8,000
	Total Supplies	**4,812**	**12,000**	**8,000**	**13,000**	**13,000**
53060	Services	12,120	15,000	15,000	15,000	15,000
53080	Dues & Subscriptions	728	500	500	1,000	1,000
53030	Bank Charges	246	1,000	1,000	1,000	1,000
53290	Telephone Expense	1,471	1,500	1,500	1,600	1,600
53180	Postage	991	1,200	1,200	1,200	1,200
53020	Auditor Fees	15,022	31,000	31,000	40,000	40,000
53220	Ads & Public Notices	870	1,200	1,671	1,200	1,200
53240	Repairs & Maintenance - Equip	-	1,500	1,500	1,500	1,500
53300	Travel & Meetings	773	500	500	1,500	1,500
53280	Staff Development	860	3,000	3,000	3,000	3,000
	Total Purchased Services	**33,081**	**56,400**	**56,871**	**67,000**	**67,000**
55220	Finance Charges	15	500	500	500	500
55300	Leases & Rentals	-	-	3,594	2,200	2,200
55350	Misc Expenditures	-	1,000	1,000	1,000	1,000
	Fixed Charges	**15**	**1,500**	**5,094**	**3,700**	**3,700**
55050	Capital Leases Finance	1,476	3,000	3,000	-	-
	Total Capital Outlay	**1,476**	**3,000**	**3,000**	**-**	**-**
	TOTAL	**280,042**	**325,960**	**326,025**	**373,724**	**379,403**

BUDGET SUMMARY

Personnel	240,658	253,060	253,060	290,024	295,703
Supplies	4,812	12,000	8,000	13,000	13,000
Purchased Services	33,081	56,400	56,871	67,000	67,000
Fixed Charges	15	1,500	5,094	3,700	3,700
Capital Outlay	1,476	3,000	3,000	-	-
Gross City Cost	**280,042**	**325,960**	**326,025**	**373,724**	**379,403**

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	0	50	50	0	0
Purchased Services	50,646	62,500	62,500	77,500	77,500
Gross City Cost	50,646	62,550	62,550	77,500	77,500
Revenue	0	0	0	0	0
Net City Cost	50,646	62,550	62,550	77,500	77,500
Budgeted Positions	0	0	0	0	0

SUMMARY OF CHANGES: The budget for the following accounts has changed by more than 10% from the previous year's budget: Office Supplies (-100%), Legal Fees (25%), Telephone (-100%), and Travel & Meetings (100%). The departmental expenditures increased 24% from the previous year's budget.

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

PERFORMANCE MEASURES

	2013 Actual	2014 Estimated	2015 Projected
Efficiency Measures			
Per Capita Cost (City Support)	$ 6.62	$ 8.18	$ 10.13

Finance Recommendation: Approve as requested.

Council Action: Approved as requested.

BUDGET DETAIL

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
52020	Office Supplies	-	50	50	-	-
	Total Supplies	**-**	**50**	**50**	**-**	**-**
53060	Contractual Services	4,248	2,000	2,000	2,000	2,000
53120	Legal Fees	46,238	60,000	60,000	75,000	75,000
53290	Telephone	143	250	250	-	-
53300	Travel & Meetings	18	250	250	500	500
	Total Purchased Services	**50,646**	**62,500**	**62,500**	**77,500**	**77,500**
	TOTAL	**50,646**	**62,550**	**62,550**	**77,500**	**77,500**

BUDGET SUMMARY

Supplies	-	50	50	-	-
Purchased Services	50,646	62,500	62,500	77,500	77,500
Gross City Cost	**50,646**	**62,550**	**62,550**	**77,500**	**77,500**

Budget Unit Summary

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

BUDGET TITLE & NUMBER: 10-180

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

Resources	Actual Last Year	Budgeted Current Year	Projected Current Year	Requested Next Year	Final Next Year
Personnel Services	53,160	59,843	59,843	70,208	70,208
Purchased Services	14,726	70,000	70,000	70,500	70,500
Fixed Cost	114,794	122,457	125,870	124,574	124,574
Capital Outlay	540,670	7,000	44,630	127,000	120,000
Gross City Cost	723,350	259,300	300,343	392,282	385,282
Transfers Out	(539,799)	(73,100)	(143,100)	(224,395)	(224,395)
Transfers In	0	0	0	0	0
Revenue	4,463,500	3,772,641	5,016,544	4,363,594	4,630,836
Net City Cost	(3,200,352)	(3,440,241)	(4,573,101)	(3,746,917)	(4,021,159)
Budgeted Positions	0	0	0	0	0

SUMMARY OF CHANGES: The budget for the following accounts has changed by more than 10% from the previous year's budget: Sales Tax Revenue (19%), Solicitor's License (50%), Amusement/Dance License (150%), Right-of-Way Permit (-50%), Public Service Gas Franchise (26%), CATV Permit Fees (-36%), Billboard Rental-Flack (-100%), Interest Earned (50%), Workers Compensation (19%), County Tax Collection Fee (33%), Capital Projects (1614%), and Transfer Out (207%). Amounts were added to Safety Training, State/Federal Grants, and Sales Tax Rebate in 2015. Capital Projects includes new City Hall architectural design ($120,000). Transfers out now includes a transfer to the Cemetery Fund to help with the water/sewer expenditures and to supplement the fund balance. Not including reserves or Capital Projects, the revenue for this department increased 23% and expenditures increased 50%. The fund revenue increased 6% and the fund expenditures increased 11% from last year's budget not including reserves or capital projects. The fund balance decreased 47% from the projected year-end for 2014. This is primarily due to many capital projects requested in 2015.

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

	2013 Actual	2014 Estimated	2015 Projected
Efficiency Measures			
Per Capita Cost (City Support)	$ (418.29)	$ (597.71)	$ (525.57)

Finance Recommendation: Approve as requested.

Council Action: Approved as requested with the elimination of $7,000 for computers/software from Capital Projects, with changing Property Tax Revenue from $1,790,675 to $1,806,656, and with changing the State/Federal Grants amount from $230,000 to $481,261. Adjustments were made to projected 2014 year-end to make figures more accurate.

REVENUE DETAIL

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
31100	Real Property Taxes-City	1,471,927	1,636,182	1,636,182	1,790,675	1,806,656
31105	Specific Ownership "B"	184,481	150,000	216,468	150,000	150,000
31110	Motor Vehicle	28,728	25,000	25,000	25,000	25,000
31120	Sales Tax Revenue	1,559,932	1,347,584	1,818,467	1,603,419	1,603,419
31121	Sales Tax Rebate	-	-	(48,000)	(48,000)	(48,000)
31135	Tobacco Products	13,947	13,500	13,500	13,500	13,500
31145	Public Service Gas Franchise	56,039	51,427	91,680	65,000	65,000
31150	Centurylink Telephone Tax	5,497	4,800	4,800	4,800	4,800
31155	CATV Permit Fees	48,208	39,000	24,927	25,000	25,000
31160	United Power Electric Franchise	255,877	240,348	240,348	240,000	240,000
31300	Liquor Licenses	5,064	3,000	4,600	3,000	3,000
31305	Professional Licenses	12,694	10,300	14,500	11,000	11,000
31306	Solicitor's License	750	400	400	600	600
31310	Amusement & Dance License	550	200	200	500	500
31315	Sales Tax License	7,600	7,700	7,700	7,600	7,600
31320	Misc License Revenue	195	-	280	-	-
39100	State/Federal Grants	447,603	-	55,648	230,000	481,261
31140	Severance Tax	163,038	140,000	313,566	140,000	140,000
34050	Right-of-way Permit	9,412	3,000	2,000	1,500	1,500
31605	Realized Gain/Loss on Investments	(1,797)	-	855	-	-
31610	Interest Earned	5,133	2,000	3,500	3,000	3,000
31190	Billboard Rental-Flack	1,200	1,200	1,200	-	-
31170	Oil Royalties	31,421	35,000	56,405	35,000	35,000
39020	Donations Private	17,450	-	8,751	-	-
39000	Misc Revenue	7,025	2,000	30,000	2,000	2,000
39001	Misc Revenue - Calendars	358	-	3,043	-	-
31620	Disposal Of Assets	11,750	-	-	-	-
31620	Disposal Of Assets	8,556	-	-	-	-
31175	Mineral Lease Income	70,192	60,000	124,383	60,000	60,000
31405	Pension Forfeitures	12,637	-	20,885	-	-
31406	Flex Plan Forfeitures	483	-	-	-	-
31600	Insurance Recoveries	15	-	-	-	-
31600	Insurance Proceeds	20,474	-	10,256	-	-
38100	Contributed Capital	7,063	-	335,000	-	-
	Unassigned Fund Balances					
39390	Res 98-035 Emerg Res	-	-	463,285	380,759	380,759
39399	Unappropriated Reserves	1,732,542	1,107,790	1,088,227	1,998,352	1,998,352
	Restricted Fund Balances					
39998	Emergency Reserve	172,124	150,350	143,180	184,018	184,018
39320	Police Forfeiture Reserve	5,208	-	-	-	-
39318	Santa Cops	5,038	-	1,248	-	-
	Committed Reserves					
39316	Police Equipment Reserve	41,462	39,517	32,764	34,378	34,378
39330	Victims Comp Reserve	95,498	102,145	100,942	104,232	104,232
	Assigned Reserves					
39310	Fireworks Celebration Reserve	7,500	7,500	7,500	7,500	7,500
39315	IT Equipment Reserve	5,000	10,000	10,000	10,000	10,000
39405	Subsequent Yr Bud Exp > Rev	-	-	320,677	-	-
	Total General Revenues	**6,527,871**	**5,189,943**	**7,184,368**	**7,082,833**	**7,350,075**

REVENUE DETAIL

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
REVENUE SUMMARY						
	Taxes and Assessments	3,245,067	3,158,766	3,648,117	3,521,094	3,537,075
	Licenses and Permits	36,265	24,600	29,680	24,200	24,200
	Intergovernmental	694,779	213,500	507,097	443,500	694,761
	Charges for Services	398,242	371,775	419,360	369,800	369,800
	Interest Income	5,133	2,000	3,500	3,000	3,000
	Gain/Loss on Investments	(1,797)	-	855	-	-
	Private Contributions	17,450	-	8,751	-	-
	Other	68,361	2,000	399,184	2,000	2,000
	Beginning Reserves	2,064,371	1,417,302	2,167,824	2,719,239	2,719,239
	Total Revenues	**6,527,871**	**5,189,943**	**7,184,368**	**7,082,833**	**7,350,075**

BUDGET DETAIL

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
51290	Employee Assistance Program	4,120	4,200	4,200	4,200	4,200
51120	Worker's Comp	49,040	55,643	55,643	66,008	66,008
	Total Personnel	**53,160**	**59,843**	**59,843**	**70,208**	**70,208**
53110	Fees, Permits & Licenses	163	-	-	-	-
53060	Misc Contract Services	8,471	15,000	15,000	15,000	15,000
53105	Equipment < $5,000	6,092	15,000	15,000	15,000	15,000
53210	Professional Svcs - Commissions	-	40,000	40,000	40,000	40,000
53285	Safety Training	-	-	-	500	500
	Total Purchased Services	**14,726**	**70,000**	**70,000**	**70,500**	**70,500**
55260	Insurance - CIRSA	82,923	74,957	74,957	71,874	71,874
55160	County Tax Collection	14,946	15,000	16,700	20,000	20,000
55350	Misc Expenditures	1	10,000	10,000	10,000	10,000
55415	Crossing Guards	8,392	8,500	10,213	8,700	8,700
55020	Bad Debts	725	-	-	-	-
55280	Cirsa Insurance Deductible	7,189	12,000	12,000	12,000	12,000
55281	Insurance Misc	618	2,000	2,000	2,000	2,000
	Fixed Costs	**114,794**	**122,457**	**125,870**	**124,574**	**124,574**
59200	Transfers Out	539,799	73,100	143,100	224,395	224,395
	Total Transfers	**539,799**	**73,100**	**143,100**	**224,395**	**224,395**
57500	Capital Project	-	-	37,630	-	-
57500	Computers & Software		7,000	7,000	7,000	-
57500	FRC Block Grant	90,000				
57500	New City Hall Architectural				120,000	120,000
57500	Vehicles - CMAQ	450,670				
	Total Capital Outlay	**540,670**	**7,000**	**44,630**	**127,000**	**120,000**
	Unassigned Fund Balances					
59090	Res 98-035 Em Res	-	-	380,759	449,960	469,874
59040	To Fund Balance Reserves	1,088,227	731,128	1,998,352	690,567	645,385
	Restricted Fund Balances					
59020	Emergency Reserve	143,180	169,774	184,018	162,024	170,042
59027	Santa Cops	1,248	-	-	-	-
	Committed Reserves					
59026	Police Equipment Reserve	32,764	52,017	34,378	44,378	44,378
59130	Victims Comp Reserve	100,942	106,145	104,232	103,232	103,232
	Assigned Reserves					
59030	Fireworks Reserve	7,500	7,500	7,500	7,500	7,500
59025	IT Equipment Reserve	10,000	10,000	10,000	10,000	10,000
	Total Reserves	**1,383,862**	**1,076,564**	**2,719,239**	**1,467,661**	**1,450,411**
		2,647,010	**1,408,964**	**3,162,682**	**2,084,338**	**2,060,088**

BUDGET DETAIL

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
BUDGET SUMMARY						
	Personnel	53,160	59,843	59,843	70,208	70,208
	Purchased Services	14,726	70,000	70,000	70,500	70,500
	Fixed Costs	114,794	122,457	125,870	124,574	124,574
	Capital Outlay	540,670	7,000	44,630	127,000	120,000
	Transfers	539,799	73,100	143,100	224,395	224,395
	Reserves	1,383,862	1,076,564	2,719,239	1,467,661	1,450,411
	Gross City Cost	**2,647,010**	**1,408,964**	**3,162,682**	**2,084,338**	**2,060,088**

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	104,816	104,816	98,911	98,848
Supplies	18,466	14,300	33,500	22,000	22,000
Purchased Services	111,906	104,351	86,620	129,500	129,500
Fixed Cost	0	0	1,363	0	0
Capital Outlay	15,495	64,536	69,880	197,000	259,000
Gross City Cost	145,866	288,003	296,179	447,411	509,348
Revenue	78,883	85,000	33,761	30,000	30,000
Net City Cost	66,983	203,003	262,418	417,411	479,348
Budgeted Positions	0	1	1	1	1

SUMMARY OF CHANGES: The budget for the following accounts changed by more than 10% from the previous year: IT Revenue (-65%), Health Insurance Expense (-54%), Dental Insurance Expense (-51%), Vision Insurance Expense (-46%), General Supplies (50%), Equipment < $5,000 (56%), Professional Services (23%), and Capital Projects (346%). Amounts were added to Dues & Subscriptions and Staff Development for 2015. Capital Projects includes retention ($7,000), Exchange 2013 Migration ($10,000), Laserfish Document Server ($16,000), Time Clock ($25,000), SCADA Computers & Software ($120,000), Plotter ($9,000), Network Equipment ($33,000), and GIS ($30,000). Equipment < $5,000 includes computers for $5,000. Professional Services includes $4,000 for fiber between City Hall and the Rec Center. Overall, the 2015 projected departmental revenue decreased 65% and departmental expenditures increased 12% not including Capital Projects.

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

PERFORMANCE MEASURES

	2013 Actual	2014 Estimated	2015 Projected
Efficiency Measures			
Per Capita Cost (City Support)	$ 8.75	$ 34.30	$ 62.65

Finance Recommendation: Approve as requested.

Council Action: Approved as requested with the removal of the following from Capital Projects: Software ($10,000), Re-wire City Hall & Rec Center ($40,000), and Proximity Cards ($8,000). SCADA hardware and software ($120,000) was added as a Capital Project. The City Council also approved adjustments to health and vision insurance premiums as recommended by VolkBell. Adjustments were made to projected 2014 year-end figures to make them more accurate.

REVENUE DETAIL

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
39250	IT Revenue	78,883	85,000	33,761	30,000	30,000
	Total	**78,883**	**85,000**	**33,761**	**30,000**	**30,000**
	TOTAL	**78,883**	**85,000**	**33,761**	**30,000**	**30,000**

REVENUE SUMMARY

Other	78,883	85,000	33,761	30,000	30,000
Total Revenues	**78,883**	**85,000**	**33,761**	**30,000**	**30,000**

BUDGET DETAIL

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
51100	Salaries & Wages	-	79,815	79,815	81,720	81,720
51110	FICA	-	4,949	4,949	5,067	5,067
51115	Medicare	-	1,157	1,157	1,185	1,185
51255	VALIC Retirement	-	3,193	3,193	3,269	3,269
51210	Unemployment Insurance	-	240	240	246	246
51220	Health Insurance Expense	-	13,949	13,949	6,423	6,367
51230	Dental Insurance Expense	-	891	891	434	434
51240	Vision Insurance Expense	-	157	157	91	84
51250	Life & AD&D Insurance Expense	-	178	178	182	182
51285	LTD Insurance Expense	-	287	287	294	294
	Total Personnel	**-**	**104,816**	**104,816**	**98,911**	**98,848**
52010	General Supplies	13	1,000	1,000	1,500	1,500
52020	Office Supplies	186	500	500	500	500
53105	Equipment <$5000	18,266	12,800	32,000	20,000	20,000
	Total Supplies	**18,466**	**14,300**	**33,500**	**22,000**	**22,000**
53060	Software Service Agreements	35,521	64,351	64,351	70,000	70,000
53210	Professional Services	76,385	40,000	20,000	49,000	49,000
53280	Staff Development	-	-	1,300	10,000	10,000
53290	Telephone	-	-	869	-	-
53080	Dues & Subscriptions	-	-	100	500	500
	Total Purchased Services	**111,906**	**104,351**	**86,620**	**129,500**	**129,500**
55300	Leases & Rentals - Equipment	-	-	1,363	-	-
	Total Fixed Costs	**-**	**-**	**1,363**	**-**	**-**
55050	Capital Leases	8,536	8,536	13,880	9,000	9,000
57500	Capital Outlay	-	-	-	-	-
57500	Retention		-	-	7,000	7,000
57500	Exchange 2013 Migration				10,000	10,000
57500	Computers	-	15,000	15,000		
57500	Software	-	10,000	10,000	10,000	
57500	Citrix Software		13,000	13,000		
57500	Re-wire City Hall & Rec Ctr	-	-	-	40,000	
57500	Mobile Device Mgmt Software		11,000	11,000		
57500	Laserfish Document Server				16,000	16,000
57500	Proximity Cards				8,000	
57500	Time Clock				25,000	25,000
57500	SCADA				-	120,000
57500	Plotter				9,000	9,000
57500	Network Equipment				33,000	33,000
57500	GIS				30,000	30,000
57500	Web Development	6,959	7,000	7,000		
	Total Capital Outlay	**15,495**	**64,536**	**69,880**	**197,000**	**259,000**
	TOTAL	**145,866**	**288,003**	**296,179**	**447,411**	**509,348**

BUDGET SUMMARY

Personnel	-	104,816	104,816	98,911	98,848
Supplies	18,466	14,300	33,500	22,000	22,000
Purchased Services	111,906	104,351	86,620	129,500	129,500
Fixed Costs	-	-	1,363	-	-
Capital Outlay	15,495	64,536	69,880	197,000	259,000
Gross City Cost	**145,866**	**288,003**	**296,179**	**447,411**	**509,348**

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	911,369	1,102,991	1,114,239	1,219,399	1,273,279
Supplies	89,601	75,000	87,000	82,300	82,300
Purchased Services	125,744	160,200	162,716	157,800	157,800
Fixed Cost	10,215	10,000	17,881	4,000	4,000
Capital Outlay	0	201,000	201,000	45,000	54,000
Gross City Cost	1,136,930	1,549,191	1,582,836	1,508,499	1,571,379
Revenue	168,339	309,030	308,792	229,436	229,436
Net City Cost	968,591	1,240,161	1,274,044	1,279,063	1,341,943
Budgeted Positions	14.75	14.75	14.75	17.33	17.33

SUMMARY OF CHANGES: The overall revenue for the Police Division has decreased 26% and the expenditures increased 1% over the budget from last year.

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

PERFORMANCE MEASURES

	2013 Actual	2014 Estimated	2015 Projected
Efficiency Measures			
Per Capita Cost (City Support)	$ 126.60	$ 166.52	$ 175.39

Finance Recommendation: See individual budget units.

Council Action: See individual budget units.

REVENUE DETAIL

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
32130	Clearance Letter	135	200	200	200	200
32140	Fingerprinting	1,470	1,200	1,200	1,200	1,200
32110	Vin Inspect	390	500	500	500	500
32160	Other Police Revenue	6,056	5,000	5,000	4,000	4,000
32170	State Police Training Revenue	-	-	3,630	1,500	1,500
32120	Traffic Fines	97,252	100,000	100,000	100,000	100,000
31245	Criminal Fines	7,095	10,000	6,132	10,000	10,000
32175	State Grants-public Safety	2,274	137,950	137,950	60,000	60,000
32176	Federal Grants - Leaf	1,307	1,800	1,800	10,000	10,000
31237	Criminal Registration Fee	1,113	1,000	1,000	1,000	1,000
32150	Police Equipment Fee	10,545	12,500	12,500	10,000	10,000
	Total Community Police Revenue	**127,636**	**270,150**	**269,912**	**198,400**	**198,400**
32177	Community Court Grant	40,000	38,000	38,000	30,000	30,000
	Total Restorative Justice Revenue	**40,000**	**38,000**	**38,000**	**30,000**	**30,000**
32500	Records Search	36	30	30	36	36
32510	Reports	667	850	850	1,000	1,000
	Total Police Records Revenue	**703**	**880**	**880**	**1,036**	**1,036**
	Total Police Revenue	**168,339**	**309,030**	**308,792**	**229,436**	**229,436**

REVENUE SUMMARY

Intergovernmental	43,580	177,750	181,380	101,500	101,500
Charges for Services	8,754	7,780	7,780	6,936	6,936
Fines and Forfeits	116,004	123,500	119,632	121,000	121,000
Total Revenues	**168,339**	**309,030**	**308,792**	**229,436**	**229,436**

BUDGET DETAIL

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
51100	Salaries & Wages	699,837	830,615	833,472	910,386	959,009
51105	Overtime	21,307	27,800	35,869	27,800	27,800
51275	Police Security	-	1,500	1,500	1,500	1,500
51110	FICA	4,366	4,718	4,876	5,175	5,489
51115	Medicare	10,044	12,469	12,510	13,627	14,333
51255	Retirement 4%	2,893	3,043	3,049	1,945	1,945
51260	Retirement 9.7%	63,033	76,030	76,059	83,053	87,279
51265	FPPA Disability	17,140	19,688	19,688	21,574	22,707
51210	Unemployment Insurance	2,167	2,588	2,597	2,831	2,974
51220	Health Insurance Expense	79,296	110,006	110,078	133,647	132,268
51230	Dental Insurance Expense	6,611	8,331	8,337	10,816	10,816
51240	Vision Insurance Expense	1,061	1,358	1,359	1,918	1,777
51250	Life & AD&D Insurance	1,386	1,855	1,855	1,969	2,067
51285	LTD Insurance Expense	2,229	2,990	2,990	3,158	3,315
	Total Personnel	**911,369**	**1,102,991**	**1,114,239**	**1,219,399**	**1,273,279**
52010	General Supplies	8,996	11,300	11,914	11,600	11,600
52020	Office Supplies	2,694	3,500	3,500	3,500	3,500
52080	Fuel & Oil	27,769	35,500	35,500	35,500	35,500
52150	Police Equipment	19,243	2,000	10,886	5,000	5,000
53105	Equipment <$5000	19,799	12,500	15,000	14,000	14,000
53310	Uniforms	11,100	10,200	10,200	12,700	12,700
	Total Supplies	**89,601**	**75,000**	**87,000**	**82,300**	**82,300**
53060	Services	37,939	43,500	43,500	55,000	55,000
53080	Dues & Subscriptions	720	1,150	1,150	1,150	1,150
53110	Fees, Permits & Licenses	153	500	1,771	1,000	1,000
53180	Postage	1,245	2,000	2,000	1,000	1,000
53210	Professional Services	38,750	35,000	35,000	30,000	30,000
53240	Repairs & Maintenance - Equipment	198	4,000	4,620	4,000	4,000
53250	Repairs & Maintenance - Facilities	75	-	400	-	-
53270	Vehicle Repairs & Maintenance	23,615	30,500	30,500	20,500	20,500
53280	Staff Development	5,226	17,900	18,125	20,000	20,000
53290	Telephone Exp.	15,404	18,250	18,250	18,250	18,250
53300	Travel & Meetings	2,419	7,400	7,400	6,900	6,900
	Total Purchased Services	**125,744**	**160,200**	**162,716**	**157,800**	**157,800**
55220	Finance Charge	-	-	10	-	-
55050	Capital Lease	2,947	7,000	7,000	-	-
55300	Leases & Rentals	-	-	1,871	-	-
55380	Police Programs	5,997	3,000	3,000	4,000	4,000
55385	CRLEP Grant	1,271	-	6,000	-	-
	Total Fixed Costs	**10,215**	**10,000**	**17,881**	**4,000**	**4,000**
57500	Capital Outlay	-	201,000	201,000	45,000	54,000
	Total Capital Outlay	**-**	**201,000**	**201,000**	**45,000**	**54,000**
	TOTAL	**1,136,930**	**1,549,191**	**1,582,836**	**1,508,499**	**1,571,379**

BUDGET SUMMARY

Personnel	911,369	1,102,991	1,114,239	1,219,399	1,273,279
Supplies	89,601	75,000	87,000	82,300	82,300
Purchased Services	125,744	160,200	162,716	157,800	157,800
Fixed Costs	10,215	10,000	17,881	4,000	4,000
Capital Outlay	-	201,000	201,000	45,000	54,000
Gross City Cost	**1,136,930**	**1,549,191**	**1,582,836**	**1,508,499**	**1,571,379**

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	15,431	17,500	17,500	20,500	20,500
Gross City Cost	15,431	17,500	17,500	20,500	20,500
Net City Cost	15,431	17,500	17,500	20,500	20,500
Budgeted Positions	0	0	0	0	0

SUMMARY OF CHANGES: The budget for Contractual Services changed by 18%. Overall, the expenditures for this department increased 17%.

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

PERFORMANCE MEASURES

	2013 Actual	2014 Estimated	2015 Projected
Efficiency Measures			
Calls for Service	8,122	8,339	8,389
Cost per Service	$ 2	$ 2	$ 2
Per Capita Cost (city support)	$ 2.02	$ 2.29	$ 2.68

Finance Recommendation: Approve as requested.

Council Action: Approved as requested.

BUDGET DETAIL

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
53060	Services	14,986	17,000	17,000	20,000	20,000
53290	Telephone Exp.	445	500	500	500	500
	Total Purchased Services	**15,431**	**17,500**	**17,500**	**20,500**	**20,500**
	TOTAL	**15,431**	**17,500**	**17,500**	**20,500**	**20,500**

BUDGET SUMMARY

Purchased Services	15,431	17,500	17,500	20,500	20,500
Gross City Cost	**15,431**	**17,500**	**17,500**	**20,500**	**20,500**

Budget Unit Summary

AGENCY/DEPARTMENT NAME: Community Policing

BUDGET TITLE & NUMBER: 10-210

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

Resources	Actual Last Year	Budgeted Current Year	Projected Current Year	Requested Next Year	Final Next Year
Personnel Services	815,673	1,005,226	1,013,295	1,118,115	1,166,620
Supplies	88,586	72,000	83,386	78,500	78,500
Purchased Services	67,189	97,000	99,291	98,000	98,000
Fixed Cost	7,268	3,000	10,881	4,000	4,000
Capital Outlay	2,947	208,000	208,000	45,000	54,000
Gross City Cost	981,663	1,385,226	1,414,853	1,343,615	1,401,120
Revenue	127,636	270,150	269,912	198,400	198,400
Net City Cost	854,027	1,115,076	1,144,941	1,145,215	1,202,720
Budgeted Positions	13	13	13	15	15

SUMMARY OF CHANGES: FTE for this department changed. Two new full-time Police Officers were added. The budget for the following accounts have changed by more than 10%: State/Fed Grants-Pubic Safety (-57%), State/Fed Grants-DUI Enf (456%), Other Police Revenue (-20%), Police Equipment (-20%), Salaries & Wages (15%), Medicare (15%), Unemployment Insurance (15%), Health Insurance Expense (26%), Dental Insurance Expense (37%), Vision Insurance Expense (40%), Life & AD&D Insurance (16%), Retirement (15%), FPPA Disability (15%), Long Term Disability (15%), Police Equipment (150%), Contractual Services (40%), Equipment < $5,000 (13%), Fees/Permits/Licenses (100%), Postage (-50%), Repairs & Maintenance-Vehicle (-33%), Staff Development (20%), Uniforms (20%), Capital Lease (-100%), Programs-Police (33%), and Capital Projects (-73%). An amount was added to State Police Training Revenue in 2015. Capital Projects includes $45,000 for a patrol car and $9,000 for equipment for the patrol car. Overall, departmental revenue is down 3% not including grants and expenditures are up 14% not including Capital Projects.

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

	2013 Actual	2014 Estimated	2015 Projected
Efficiency/Performance Measures			
Per Capita Cost (City Support)	$ 111.62	$ 149.65	$ 157.20
Traffic Summonses	935	848	1,039
Criminal Summonses	83	118	116
Parking Summonses	16	8	14
Calls For Service	7,929	8,500	9,000
Crime Prevention Presentations	20	50	80
Cost Per Calls For Service	$ 124	$ 166	$ 156

Finance Recommendation: Approve as requested.

Council Action: Approved as requested with adjustments to Salaries & Wages, salary-related expenditures, Health Insurance Expense and Vision Insurance Expense as recommended by VolkBell. $9,000 was also added for the new patrol vehicle equipment. Adjustments were made to projected 2014 year-end figures to make them more accurate.

REVENUE DETAIL

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
32130	Clearance Letter	135	200	200	200	200
32140	Fingerprinting	1,470	1,200	1,200	1,200	1,200
32110	Vin Inspect	390	500	500	500	500
32160	Other Police Revenue	6,056	5,000	5,000	4,000	4,000
32170	State Police Training Revenue	-	-	3,630	1,500	1,500
32120	Traffic Fines	97,252	100,000	100,000	100,000	100,000
31245	Criminal Fines	7,095	10,000	6,132	10,000	10,000
32175	State Grants-public Safety	2,274	137,950	137,950	60,000	60,000
32176	State/fed Grants - Leaf	1,307	1,800	1,800	10,000	10,000
31237	Criminal Registration Fee	1,113	1,000	1,000	1,000	1,000
32150	Police Equipment Fee	10,545	12,500	12,500	10,000	10,000
	Total Community Police Revenue	**127,636**	**270,150**	**269,912**	**198,400**	**198,400**

REVENUE SUMMARY

Intergovernmental	3,580	139,750	143,380	71,500	71,500
Charges for Services	8,051	6,900	6,900	5,900	5,900
Fines and Forfeits	116,004	123,500	119,632	121,000	121,000
Total Revenues	**127,636**	**270,150**	**269,912**	**198,400**	**198,400**

BUDGET DETAIL

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
51100	Salaries & Wages	624,846	757,324	757,324	829,731	873,287
51101	Salaries & Wages - Furlough	-	-	-	-	-
51105	Overtime	21,307	25,000	33,069	25,000	25,000
51275	Police Security	-	1,500	1,500	1,500	1,500
51110	FICA	-	-	-	-	-
51115	Medicare	8,991	11,365	11,365	12,416	13,049
51260	VALIC Retirement 9.7	62,800	76,030	76,030	83,053	87,279
51265	FPPA Disability	17,140	19,688	19,688	21,574	22,707
51120	Workers Compensation	-	-	-	-	-
51210	Unemployment Insurance	1,942	2,359	2,359	2,578	2,706
51220	Health Insurance Expense	69,120	99,228	99,228	125,864	124,568
51230	Dental Insurance Expense	5,414	7,138	7,138	9,779	9,779
51240	Vision Insurance Expense	883	1,177	1,177	1,774	1,644
51250	Life & AD&D Insurance	1,237	1,691	1,691	1,860	1,958
51285	Long Term Disability	1,993	2,726	2,726	2,986	3,143
	Total Personnel	**815,673**	**1,005,226**	**1,013,295**	**1,118,115**	**1,166,620**
52010	General Supplies	8,568	10,500	10,500	10,500	10,500
52020	Office Supplies	2,648	3,000	3,000	3,000	3,000
52080	Fuel & Oil	27,540	35,000	35,000	35,000	35,000
52150	Police Equipment	19,243	2,000	10,886	5,000	5,000
53105	Equipment <$5000	19,607	11,500	14,000	13,000	13,000
53106	Police Equipment	-	-	-	-	-
53310	Uniforms	10,980	10,000	10,000	12,000	12,000
	Total Supplies	**88,586**	**72,000**	**83,386**	**78,500**	**78,500**
53060	Services	21,109	21,500	21,500	30,000	30,000
53080	Dues & Subscriptions	640	1,000	1,000	1,000	1,000
53110	Fees, Permits & Licenses	153	500	1,771	1,000	1,000
53180	Postage	1,245	2,000	2,000	1,000	1,000
53220	Ads & Public Notices	-	-	-	-	-
53240	Repairs & Maintenance - Equipment	198	4,000	4,620	4,000	4,000
53250	Repairs & Maintenance - Facilities	75	-	400	-	-
53270	Vehicle Repairs & Maintenance	23,605	30,000	30,000	20,000	20,000
53280	Staff Development	4,154	15,000	15,000	18,000	18,000
53290	Telephone Exp.	14,256	17,000	17,000	17,000	17,000
53300	Travel & Meetings	1,755	6,000	6,000	6,000	6,000
	Total Purchased Services	**67,189**	**97,000**	**99,291**	**98,000**	**98,000**
55220	Finance Charge	-	-	10	-	-
55300	Leases & Rentals	-	-	1,871	-	-
55380	Police Programs	5,997	3,000	3,000	4,000	4,000
55385	CRLEP Grant	1,271	-	6,000	-	-
	Total Fixed Costs	**7,268**	**3,000**	**10,881**	**4,000**	**4,000**
55050	Capital Lease	2,947	7,000	7,000	-	-
57500	Capital Projects	-	-	-	-	-
57500	Equipment Patrol Cars	-	36,000	36,000		9,000
57500	Patrol Cars		135,000	135,000	45,000	45,000
57500	Chief's Car		30,000	30,000		
	Total Capital Outlay	**2,947**	**208,000**	**208,000**	**45,000**	**54,000**
	TOTAL	**981,663**	**1,385,226**	**1,414,853**	**1,343,615**	**1,401,120**

BUDGET DETAIL

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
BUDGET SUMMARY						
	Personnel	815,673	1,005,226	1,013,295	1,118,115	1,166,620
	Supplies	88,586	72,000	83,386	78,500	78,500
	Purchased Services	67,189	97,000	99,291	98,000	98,000
	Fixed Costs	7,268	3,000	10,881	4,000	4,000
	Capital Outlay	2,947	208,000	208,000	45,000	54,000
	Gross City Cost	**981,663**	**1,385,226**	**1,414,853**	**1,343,615**	**1,401,120**

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	40,221	44,875	44,875	15,318	20,787
Supplies	117	800	800	1,100	1,100
Purchased Services	1,540	2,750	2,750	3,850	3,850
Gross City Cost	41,878	48,425	48,425	20,268	25,737
Revenue	0	0	0	0	0
Net City Cost	41,878	48,425	48,425	20,268	25,737
Budgeted Positions	0.75	0.75	0.75	0.53	0.53

SUMMARY OF CHANGES: The FTE for this department changed from .75 full-time to .53 part-time. This change took effect in 2014 and is properly budgeted for 2015. The budget for the following accounts changed by more than 10%: Salaries & Wages (-48%), FICA (-46%), Medicare (-46%), Unemployment Insurance (-45%), Health Insurance Expense (-100%), Dental Insurance Expense (-100%), Vision Insurance Expense (-100%), Life/AD&D Insurance (-100%), Retirement (-100%), Long Term Disability (-100%), Staff Development (150%), and Uniforms (150%). $500 for Travel & Meetings was added for 2015. Overall, the expenditures for this department decreased 47% from the previous year's budget.

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

	2013 Actual	2014 Estimated	2015 Projected
Per Capita Cost (City Support)	$ 5.47	$ 6.33	$ 3.36

Finance Recommendation: Approve as requested.

Council Action: Approved as requested with adjustments to Salaries & Wages and salary-related expenditures as recommended by VolkBell.

BUDGET DETAIL

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
51100	Salaries & Wages	31,794	33,657	33,657	12,388	17,455
51105	Overtime	-	1,800	1,800	1,800	1,800
51110	FICA	1,926	2,199	2,199	880	1,194
51115	Medicare	450	514	514	206	279
51255	VALIC Retirement 4.0	1,272	1,418	1,418	-	-
51210	Unemployment Insurance	95	107	107	44	59
51220	Health Insurance Expense	4,157	4,619	4,619	-	-
51230	Dental Insurance Expense	289	302	302	-	-
51240	Vision Insurance Expense	59	63	63	-	-
51250	Life & AD&D Insurance Exp	68	75	75	-	-
51285	LTD Insurance Exp	110	121	121	-	-
	Total Personnel	**40,221**	**44,875**	**44,875**	**15,318**	**20,787**
52010	General Supplies	2	100	100	100	100
53310	Uniforms	115	200	200	500	500
53105	Equipment <$5000	-	500	500	500	500
	Total Supplies	**117**	**800**	**800**	**1,100**	**1,100**
53060	Services	922	1,000	1,000	1,000	1,000
53290	Telephone Exp.	378	350	350	350	350
52080	Fuel & Oil	229	500	500	500	500
53270	Repairs & Maint - Vehicle	11	500	500	500	500
53300	Travel & Meetings	-	-	-	500	500
53280	Staff Development	-	400	400	1,000	1,000
	Total Purchased Services	**1,540**	**2,750**	**2,750**	**3,850**	**3,850**
	TOTAL	**41,878**	**48,425**	**48,425**	**20,268**	**25,737**

BUDGET SUMMARY

Personnel	40,221	44,875	44,875	15,318	20,787
Supplies	117	800	800	1,100	1,100
Purchased Services	1,540	2,750	2,750	3,850	3,850
Gross City Cost	**41,878**	**48,425**	**48,425**	**20,268**	**25,737**

Budget Unit Summary

AGENCY/DEPARTMENT NAME: Restorative Justice

BUDGET TITLE & NUMBER: 10-230

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

Resources	Actual Last Year	Budgeted Current Year	Projected Current Year	Requested Next Year	Final Next Year
Personnel Services	5,641	0	3,179	22,285	22,285
Supplies	431	500	1,114	800	800
Purchased Services	40,486	37,500	37,500	30,000	30,000
Capital Outlay	0	0	0	0	0
Gross City Cost	46,558	38,000	41,793	53,085	53,085
Revenue	40,000	38,000	38,000	30,000	30,000
Net City cost	6,558	0	3,793	23,085	23,085
Budgeted Positions	0	0	0	0.63	0.63

SUMMARY OF CHANGES: .63 part-time FTE was addded to this department in 2014 and is reflected in the budget for 2015. The budget for the following accounts changed by more than 10%: Community Court Grant (-21%), General Supplies (60%), Professional Services (-14%), Staff Development (-100%), and Travel & Meetings (-100%). Amounts were added to Salaries & Wages, FICA, Medicare, and Unemployment Insurance for 2015. Overall, revenue for this department decreased 21% and expenditures increased 40%.

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

	2013 Actual	2014 Estimated	2015 Projected
Efficiency Measures/Cases Referred from Municipal Court	0	10	30
Cost per case referred	$ -	$ 4,179.30	$ 1,769.50
Per Capita Cost (city support)	$ 0.86	$ 0.50	$ 3.02

Finance Recommendation: Approve as requested.

Council Action: Approved as requested. Adjustments were made to the projected 2014 year-end figures to make them more accurate.

REVENUE DETAIL

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
32177	Community Court Grant	40,000	38,000	38,000	30,000	30,000
	Total Police Records Revenue	**40,000**	**38,000**	**38,000**	**30,000**	**30,000**

REVENUE SUMMARY

Intergovernmental	40,000	38,000	38,000	30,000	30,000
Total Revenues	**40,000**	**38,000**	**38,000**	**30,000**	**30,000**

BUDGET DETAIL

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
51100	Salaries & Wages	4,802	-	2,857	20,644	20,644
51110	FICA	155	-	158	1,280	1,280
51115	Medicare	69	-	41	299	299
51210	Unemployment Insurance	14	-	9	62	62
51220	Health Insurance Expense	259	-	72	-	-
51230	Dental Insurance Expense	20	-	6	-	-
51240	Vision Insurance Expense	4	-	1	-	-
51255	Retirement 4%	85	-	6	-	-
51260	Retirement 9.7%	233	-	29	-	-
	Total Personnel	**5,641**	**-**	**3,179**	**22,285**	**22,285**
52010	General Supplies	426	500	1,114	800	800
53310	Uniforms	5	-	-	-	-
	Total Supplies	**431**	**500**	**1,114**	**800**	**800**
53210	Professional Services	38,750	35,000	35,000	30,000	30,000
53280	Staff Development	1,072	1,500	1,500	-	-
53300	Travel & Meetings	664	1,000	1,000	-	-
	Total Purchased Services	**40,486**	**37,500**	**37,500**	**30,000**	**30,000**
	TOTAL	**46,558**	**38,000**	**41,793**	**53,085**	**53,085**

BUDGET SUMMARY

Personnel	5,641	-	3,179	22,285	22,285
Supplies	431	500	1,114	800	800
Purchased Services	40,486	37,500	37,500	30,000	30,000
Gross City Cost	**46,558**	**38,000**	**41,793**	**53,085**	**53,085**

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	49,834	52,890	52,890	63,681	63,587
Supplies	238	1,200	1,200	1,400	1,400
Purchased Services	1,327	5,950	6,175	5,950	5,950
Capital Outlay	0	0	0	0	0
Gross City Cost	51,400	60,040	60,265	71,031	70,937
Revenue	703	880	880	1,036	1,036
Net City cost	50,697	59,160	59,385	69,995	69,901
Budgeted Positions	1	1	1	1.17	1.17

SUMMARY OF CHANGES: The FTE for this department changed. We added .17 of the Court Administrative Assistant's full-time position to this department. The budget for the following accounts has been changed by more than 10%: Records Search (20%), Reports (18%), Salaries & Wages (20%), FICA (20%), Medicare (20%), Unemployment Insurance (20%), Health Insurance Expense (25%), Dental Insurance Expense (16%), Vision Insurance Expense (13%), Life/AD&D Insurance (22%), Retirement (20%), and Long Term Disability (20%). $200.00 was added for Uniforms. Overall, the department revenue and expenditures increased 18%.

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

PERFORMANCE MEASURES

	2013 Actual	2014 Estimated	2015 Projected
Efficiency Measures/Cases Processed	780	854	1,004
Cost per case processed	$ 65.90	$ 70.57	$ 70.65
Per Capita Cost (city support)	$ 6.63	$ 7.76	$ 9.14

Finance Recommendation: Approve as requested.

Council Action: Approved as requested with adjustments to health and vision insurance premiums as recommended by VolkBell.

REVENUE DETAIL

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
32500	Records Search	36	30	30	36	36
32510	Reports	667	850	850	1,000	1,000
	Total Police Records Revenue	**703**	**880**	**880**	**1,036**	**1,036**

REVENUE SUMMARY

Charges for Services	703	880	880	1,036	1,036
Total Revenues	**703**	**880**	**880**	**1,036**	**1,036**

BUDGET DETAIL

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
51100	Salaries & Wages	38,396	39,634	39,634	47,623	47,623
51105	Overtime	-	1,000	1,000	1,000	1,000
51110	FICA	2,285	2,519	2,519	3,015	3,015
51115	Medicare	534	590	590	706	706
51255	VALIC Retirement 4.0	1,536	1,625	1,625	1,945	1,945
51210	Unemployment Insurance	115	122	122	147	147
51220	Health Insurance Expense	5,760	6,159	6,159	7,783	7,700
51230	Dental Insurance Expense	888	891	891	1,037	1,037
51240	Vision Insurance Expense	115	118	118	144	133
51250	Life & AD&D Insurance Exp	80	89	89	109	109
51285	LTD Insurance Exp	126	143	143	172	172
	Total Personnel	**49,834**	**52,890**	**52,890**	**63,681**	**63,587**
52010	General Supplies	-	200	200	200	200
52020	Office Supplies	46	500	500	500	500
53310	Uniforms	-	-	-	200	200
53105	Equipment <$5000	192	500	500	500	500
	Total Supplies	**238**	**1,200**	**1,200**	**1,400**	**1,400**
53060	Services	922	4,000	4,000	4,000	4,000
53080	Dues & Subscriptions	80	150	150	150	150
53290	Telephone Exp.	325	400	400	400	400
53300	Travel & Meetings	-	400	400	400	400
53280	Staff Development	-	1,000	1,225	1,000	1,000
	Total Purchased Services	**1,327**	**5,950**	**6,175**	**5,950**	**5,950**
	TOTAL	**51,400**	**60,040**	**60,265**	**71,031**	**70,937**

BUDGET SUMMARY

Personnel	49,834	52,890	52,890	63,681	63,587
Supplies	238	1,200	1,200	1,400	1,400
Purchased Services	1,327	5,950	6,175	5,950	5,950
Gross City Cost	**51,400**	**60,040**	**60,265**	**71,031**	**70,937**

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	226,956	196,792	196,792	223,803	222,829
Supplies	34,161	29,000	30,500	53,500	53,500
Purchased Services	188,009	201,150	208,101	221,350	221,350
Fixed Cost	8,625	4,500	6,000	0	0
Capital Outlay	394,110	93,501	275,745	448,000	499,261
Gross City Cost	851,862	524,943	717,138	946,653	996,940
Revenue	327,876	287,107	323,325	299,520	299,520
Net City Cost	523,986	237,836	393,813	647,133	697,420
Budgeted Positions	4.25	3.00	3.00	3.50	3.50

SUMMARY OF CHANGES: Overall, the Public Works department revenue increased 4% and the expenditures increased 15% not including Capital Projects.

OBJECTIVES: See individual budget units.

PERFORMANCE MEASURES

	2013 Actual	2014 Estimated	2015 Projected
Efficiency Measures			
Per Capita Cost (City Support)	$ 68.49	$ 51.47	$ 91.15

Finance Recommendation: See individual budget units.

Council Action: See individual budget units.

REVENUE DETAIL

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
39251	Public Works Revenue	1,679	-	2,400	-	-
	Total Shop Revenue	**1,679**	**-**	**2,400**	**-**	**-**
33100	Highway Users Tax	243,359	230,609	235,309	243,022	243,022
33110	State Hwy 52/85 Maintenance	9,747	6,498	6,498	6,498	6,498
33140	County Road & Bridge Taxes	73,091	50,000	79,118	50,000	50,000
	Total Streets Revenue	**326,197**	**287,107**	**320,925**	**299,520**	**299,520**
	Total Public Works Revenue	**327,876**	**287,107**	**323,325**	**299,520**	**299,520**

REVENUE SUMMARY

Intergovernmental	326,197	287,107	320,925	299,520	299,520
Charges for Services	1,679	-	2,400	-	-
Total Revenues	**327,876**	**287,107**	**323,325**	**299,520**	**299,520**

BUDGET DETAIL

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
51100	Salaries & Wages	167,609	143,232	143,232	157,094	156,625
51105	Overtime	5,242	5,686	5,686	5,686	5,686
51110	FICA	10,052	9,234	9,234	10,092	10,064
51115	Medicare	2,351	2,157	2,157	2,360	2,351
51255	VALIC Retirement 4.0	6,913	5,955	5,955	6,509	6,491
51210	Unemployment Insurance	522	452	452	494	490
51220	Health Insurance Expense	30,361	26,811	26,811	37,271	36,871
51230	Dental Insurance Expense	2,465	2,030	2,030	2,853	2,853
51240	Vision Insurance Expense	468	393	393	521	483
51250	Life & AD&D Insurance Exp	375	327	327	357	351
51285	LTD Insurance Exp	597	515	515	566	564
	Total Personnel	**226,956**	**196,792**	**196,792**	**223,803**	**222,829**
52010	General Supplies	15,904	10,500	12,000	28,000	28,000
52020	Office Supplies	1,302	1,000	1,000	1,000	1,000
53310	Uniforms	6,395	7,500	7,500	7,500	7,500
53105	Equipment <$5000	10,560	10,000	10,000	17,000	17,000
	Total Supplies	**34,161**	**29,000**	**30,500**	**53,500**	**53,500**
53060	Services	15,605	22,500	22,500	17,500	17,500
53160	Plans & Studies	9,816	10,000	10,000	10,000	10,000
53110	Fees, Permits & Licenses	1,327	1,600	1,600	1,600	1,600
53320	Utilities - Electrical	85,144	88,000	88,000	95,000	95,000
53330	Utilities - Gas	7,935	8,000	8,000	8,000	8,000
53340	Utilities - Water & Sewer	1,015	1,000	1,000	1,000	1,000
53345	Utilities - Trash	-	-	-	750	750
53290	Telephone Expense	5,814	3,850	5,801	3,900	3,900
53180	Postage	122	100	100	100	100
52080	Fuel & Oil	17,182	23,000	23,000	25,000	25,000
53240	Repairs & Maintenance - Equipment	15,672	15,000	17,000	20,000	20,000
53250	Repairs & Maintenance - Building	7,044	6,500	9,500	7,000	7,000
53265	Repair & Maint - Streets	12,550	15,000	15,000	20,000	20,000
53270	Repairs & Maintenance - Vehicle	8,110	4,500	4,500	8,500	8,500
53300	Travel & Meeting	158	100	100	500	500
53280	Staff Development	516	2,000	2,000	2,500	2,500
	Total Purchased Services	**188,009**	**201,150**	**208,101**	**221,350**	**221,350**
55300	Leases & Rentals	631	1,500	3,000	-	-
55250	Insect Control	2,442	3,000	3,000	-	-
55350	Misc Expenditure	5,552	-	-	-	-
	Total Fixed Costs	**8,625**	**4,500**	**6,000**	**-**	**-**
57500	Streets	254,557	30,000	212,244	240,000	491,261
57500	Shop	139,553	63,501	63,501	208,000	8,000
	Total Capital Outlay	**394,110**	**93,501**	**275,745**	**448,000**	**499,261**
	Total	**851,862**	**524,943**	**717,138**	**946,653**	**996,940**

BUDGET SUMMARY

Personnel	226,956	196,792	196,792	223,803	222,829
Supplies	34,161	29,000	30,500	53,500	53,500
Purchased Services	188,009	201,150	208,101	221,350	221,350
Fixed Costs	8,625	4,500	6,000	-	-
Capital Outlay	394,110	93,501	275,745	448,000	499,261
Gross City Cost	**851,862**	**524,943**	**717,138**	**946,653**	**996,940**

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	497	0	0	0	0
Supplies	23,320	21,500	21,500	21,500	21,500
Purchased Services	28,646	23,400	28,351	25,550	25,550
Fixed Cost	2,461	3,000	3,000	0	0
Capital Outlay	139,553	63,501	63,501	208,000	8,000
Gross City Cost	194,477	111,401	116,352	255,050	55,050
Revenue	1,679	0	2,400	0	0
Net City Cost	192,798	111,401	113,952	255,050	55,050
Budgeted Positions	0	0	0	0	0

SUMMARY OF CHANGES: The budget for the following accounts has changed by more than 10% from last year: Repairs & Maintenance-Facility (33%), Repairs & Maintenance-Vehicle (100%), Travel & Meetings (400%), Insect Control (100%), and Capital Projects (-87%). An amount was added for Utilities-Trash in 2015. Capital Projects includes a Hotsy pressure washer ($8,000). Overall, the departmental revenue remained unchanged and expenditures decreased 2% not including Capital Projects.

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

PERFORMANCE MEASURES

	2013 Actual	2014 Estimated	2015 Projected
Efficiency Measures			
Per Capita Cost (City Support)	$ 25.20	$ 14.89	$ 7.20

Finance Recommendation: Approve as requested.

Council Action: Approved as requested with a reduction to Capital Projects by $200,000 for paving the shop lot. Adjustments were made to the projected 2014 year-end amounts to make them more accurate.

REVENUE DETAIL

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
39251	Public Works Revenue	1,679	-	2,400	-	-
	Total Streets Revenue	**1,679**	**-**	**2,400**	**-**	**-**

REVENUE SUMMARY

Charges for Services	1,679	-	2,400	-	-
Total Revenues	**1,679**	**-**	**2,400**	**-**	**-**

BUDGET DETAIL

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
51110	FICA	63	-	-	-	-
51115	Medicare	15	-	-	-	-
51255	VALIC Retirement 4.0	40	-	-	-	-
51210	Unemployment Insurance	3	-	-	-	-
51220	Health Insurance Expense	339	-	-	-	-
51230	Dental Insurance Expense	31	-	-	-	-
51240	Vision Insurance Expense	5	-	-	-	-
	Total Personnel	**497**	**-**	**-**	**-**	**-**
52010	General Supplies	10,310	8,000	8,000	8,000	8,000
52020	Office Supplies	1,302	1,000	1,000	1,000	1,000
53310	Uniforms	6,395	7,500	7,500	7,500	7,500
53105	Equipment <$5000	5,313	5,000	5,000	5,000	5,000
	Total Supplies	**23,320**	**21,500**	**21,500**	**21,500**	**21,500**
53060	Services	2,628	2,500	2,500	2,500	2,500
53110	Fees, Permits & Licenses	1,075	1,000	1,000	1,000	1,000
53320	Utilities - Electrical	4,052	5,000	5,000	5,000	5,000
53330	Utilities - Gas	7,935	8,000	8,000	8,000	8,000
53340	Utilities - Water & Sewer	1,015	1,000	1,000	1,000	1,000
53345	Utilities - Trash	-	-	-	750	750
53290	Telephone Expense	5,758	3,700	5,651	3,700	3,700
53180	Postage	122	100	100	100	100
53250	Repairs & Maintenance - Building	4,431	1,500	4,500	2,000	2,000
53270	Vehicle Repairs & Maintenance	1,472	500	500	1,000	1,000
53300	Travel & Meeting	158	100	100	500	500
	Total Purchased Services	**28,646**	**23,400**	**28,351**	**25,550**	**25,550**
55300	Leases & Rentals	19	-	-	-	-
55250	Insect Control	2,442	3,000	3,000	-	-
	Total Fixed Charges	**2,461**	**3,000**	**3,000**	**-**	**-**
57500	Capital Outlay	-	-	-	-	-
57500	Hotsy Pressure Washer				8,000	8,000
57500	Pave Shop Lot				200,000	
57500	Shop Improvements	133,618				
57500	New Privacy Fence		43,501	43,501		
57500	Sand/Salt Storage		20,000	20,000		
57500	4 Post Vehicle Lift	5,935				
	Total Capital Outlay	**139,553**	**63,501**	**63,501**	**208,000**	**8,000**
	Total	**194,477**	**111,401**	**116,352**	**255,050**	**55,050**

BUDGET SUMMARY

Personnel	497	-	-	-	-
Supplies	23,320	21,500	21,500	21,500	21,500
Purchased Services	28,646	23,400	28,351	25,550	25,550
Fixed Costs	2,461	3,000	3,000	-	-
Capital Outlay	139,553	63,501	63,501	208,000	8,000
Gross City Cost	**194,477**	**111,401**	**116,352**	**255,050**	**55,050**

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	226,460	196,792	196,792	223,803	222,829
Supplies	10,841	7,500	9,000	32,000	32,000
Purchased Services	159,363	177,750	179,750	195,800	195,800
Fixed Cost	6,164	1,500	3,000	0	0
Capital Outlay	254,557	30,000	212,244	240,000	491,261
Gross City Cost	657,385	413,542	600,786	691,603	941,890
Revenue	326,197	287,107	320,925	299,520	299,520
Net City Cost	331,188	126,435	279,861	392,083	642,370
Budgeted Positions	4.25	3	3	3.5	3.5

SUMMARY OF CHANGES: The FTE for this department has changed in 2015. .5 FTE was re-allocated from the Utility Fund Water Lines department to better reflect work performed. The budget for the following accounts has changed by more than 10%: Health Insurance Expense (38%), Dental Insurance Expense (41%), Vision Insurance Expense (23%), General Supplies (700%), Contractual Services (-25%), Equipment < $5,000 (140%), Repairs & Maintenance-Equipment (33%), Repairs & Maintenance-Streets (33%), Repairs & Maintenance-Vehicle (88%), Staff Development (25%), Telephone (33%), Leases & Rentals-Equipment (-100%), and Capital Projects (1538%). Capital Projects includes 1/2 bucket truck ($10,000) and 14th Street Paving ($481,261). The 14th Street paving project will be 50% funded by a DOLA grant. Departmental revenue is up 4% over last year's budget and expenditures are up 57% not including Capital Projects.

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

PERFORMANCE MEASURES

	2013 Actual	2014 Estimated	2015 Projected
Efficiency Measures/Miles of Streets Maintained	39.38	51	51
Cost Per Mile to Maintain	$ 16,693.37	$ 11,780.12	$ 18,468.43
Per Capita Cost (City Support)	$ 43.29	$ 36.58	$ 83.96

Finance Recommendation: Approve as requested.

Council Action: Approve as requested with adjustments to Salaries & Wages, salary-related expenditures, Health Insurance Expense and Vision Insurance Expense per VolkBell's recommendations. The amount in Capital Projects for paving 14th Street was changed from $230,000 to $481,261.00. Adjustments were made to projected 2014 year-end figures to make them more accurate.

REVENUE DETAIL

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
33100	Highway Users Tax	243,359	230,609	235,309	243,022	243,022
33110	State Hwy 52/85 Maintenance	9,747	6,498	6,498	6,498	6,498
33140	County Road & Bridge Taxes	73,091	50,000	79,118	50,000	50,000
	Total Streets Revenue	**326,197**	**287,107**	**320,925**	**299,520**	**299,520**

REVENUE SUMMARY

Intergovernmental	326,197	287,107	320,925	299,520	299,520
Total Revenues	**326,197**	**287,107**	**320,925**	**299,520**	**299,520**

BUDGET DETAIL

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
51100	Salaries & Wages	167,609	143,232	143,232	157,094	156,625
51105	Overtime	5,242	5,686	5,686	5,686	5,686
51110	FICA	9,989	9,234	9,234	10,092	10,064
51115	Medicare	2,336	2,157	2,157	2,360	2,351
51255	VALIC Retirement 4.0	6,873	5,955	5,955	6,509	6,491
51210	Unemployment Insurance	519	452	452	494	490
51220	Health Insurance Expense	30,022	26,811	26,811	37,271	36,871
51230	Dental Insurance Expense	2,434	2,030	2,030	2,853	2,853
51240	Vision Insurance Expense	464	393	393	521	483
51250	Life & AD&D Insurance Exp	375	327	327	357	351
51285	LTD Insurance Exp	597	515	515	566	564
	Total Personnel	**226,460**	**196,792**	**196,792**	**223,803**	**222,829**
52010	General Supplies	5,594	2,500	4,000	20,000	20,000
53105	Equipment <$5000	5,247	5,000	5,000	12,000	12,000
	Total Supplies	**10,841**	**7,500**	**9,000**	**32,000**	**32,000**
53060	Services	12,977	20,000	20,000	15,000	15,000
53110	Fees, Permits & Licenses	252	600	600	600	600
53160	Plans & Studies	9,816	10,000	10,000	10,000	10,000
53320	Utilities - Electrical	81,092	83,000	83,000	90,000	90,000
52080	Fuel & Oil	17,182	23,000	23,000	25,000	25,000
53240	Repairs & Maintenance - Equipment	15,672	15,000	17,000	20,000	20,000
53250	Repairs & Maintenance - Facility	2,613	5,000	5,000	5,000	5,000
53265	Repair & Maint - Streets	12,550	15,000	15,000	20,000	20,000
53270	Repairs & Maintenance - Vehicle	6,639	4,000	4,000	7,500	7,500
53280	Staff Development	516	2,000	2,000	2,500	2,500
53290	Telephone	55	150	150	200	200
	Total Purchased Services	**159,363**	**177,750**	**179,750**	**195,800**	**195,800**
55300	Leases & Rentals - Equipment	612	1,500	3,000	-	-
55350	Misc Expenditures	5,552	-	-	-	-
	Total Fixed Charges	**6,164**	**1,500**	**3,000**	**-**	**-**
57500	Capital Outlay	-	-	-	-	-
57500	1/2 Bucket Truck				10,000	10,000
57500	Crossing Arms on CR 8	85,522		182,244		
57500	Thermo Plastic		15,000	15,000		
57500	85 & 52 Entrance Beautification		15,000	15,000		
57500	Pave 14th St. (Grant funded)				230,000	481,261
57500	Cross Conveyor	7,360				
57500	Plow	9,059				
57500	V-Box Sander	12,482				
57500	Backhoe	48,635				
57500	Mini-Excavator	23,500				
57500	Motor Grader	68,000				
	Total Capital Outlay	**254,557**	**30,000**	**212,244**	**240,000**	**491,261**
	Total	**657,385**	**413,542**	**600,786**	**691,603**	**941,890**

Budget Summary

Personnel	226,460	196,792	196,792	223,803	222,829
Supplies	10,841	7,500	9,000	32,000	32,000
Purchased Services	159,363	177,750	179,750	195,800	195,800
Fixed Costs	6,164	1,500	3,000	-	-
Capital Outlay	254,557	30,000	212,244	240,000	491,261
Gross City Cost	**657,385**	**413,542**	**600,786**	**691,603**	**941,890**

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	294,084	382,974	382,974	479,806	484,163
Supplies	47,896	29,250	41,707	52,000	59,500
Purchased Services	125,851	132,925	133,325	139,975	139,975
Fixed Cost	2,388	2,400	2,481	2,460	2,460
Capital Outlay	70,117	94,396	94,396	306,500	186,500
Gross City Cost	540,336	641,945	654,883	980,741	872,598
Revenue	104,541	127,114	127,114	163,766	163,766
Net City Cost	435,795	514,831	527,769	816,975	708,832
Budgeted Positions	5.8	6.41	6.41	7.65	7.65

SUMMARY OF CHANGES: The budget for the following accounts has changed by more than 10%: Buildings & Grounds Payroll Revenue (29%), Salaries & Wages (21%), Salaries & Wages-B&G (29%), FICA (21%), Medicare (21%), Unemployment Insurance (21%), Health Insurance Expense (53%), Dental Insurance (107%), Vision Insurance (84%), Life/AD&D Insurance (20%), Retirement (20%), Long Term Disability (20%), General Supplies (90%), Equipment < $5,000 (125%), Repairs & Maintenance-Equip (11%), Repairs & Maintenance-Facility (16%), Repairs & Maintenance-Vehicles (60%), Staff Development (40%), Travel & Meetings (275%), Uniforms (33%), Capital Leases (-100%), and Capital Projects (119%). Amounts were added to Chemicals/Fertilizer in 2015. Capital Projects includes 1/2 bucket truck ($10,000), picnic tables & benches ($6,500), City Hall breakroom/restroom improvements ($5,000), City Hall roof & gutter ($52,500), Heritage Park Trail ($15,000), PD breakroom/restroom ($5,000), Railroad North playground ($15,000), Railroad South Volleyball Court ($20,000), stand up mower ($7,500), and Solar Park sign ($50,000). Departmental revenue is up 29% and expenditures have increased 23% not including Capital Projects.

OBJECTIVES: 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	$ 6,302	$ 7,442	$ 9,916
Per Capita Cost (City Support)	$ 56.96	$ 68.98	$ 92.65
FTE'S per 1,000 Capita	$ 0.76	$ 0.84	$ 1.00
Facilities:			
Shelters	7	8	8
Tables	34	41	41
Gazebos	1	1	1
Playgrounds	8	8	9
Irrigation Systems	12	12	12
Skate Parks	1	1	1
Trees Planted	4	75	45
Park Signs	7	9	11
Fencing Replaced (Yards)	0	0	0

Finance Recommendation: Approve as requested.

Council Action: Approved as requested with adjustments to Salaries & Wages and Health/Vision Insurance as recommended by VolkBell with $7,500 added to Equipment <$5,000 for additional trash cans and reductions to Capital Projects as follows: City Hall Breakroom/Restroom Remodel ($15,000), PD Breakroom/Restroom Remodel ($15,000), Pickup Truck ($30,000), and Railroad Park North Sidewalk ($60,000). Adjustments were made to projected 2014 year-end figures to make them more accurate.

REVENUE DETAIL

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
39255	Buildings & Grounds Revenue	104,541	127,114	127,114	163,766	163,766
	Total Bldgs & Grounds Revenue	**104,541**	**127,114**	**127,114**	**163,766**	**163,766**

REVENUE SUMMARY

Other	104,541	127,114	127,114	163,766	163,766
Total Revenues	**104,541**	**127,114**	**127,114**	**163,766**	**163,766**

BUDGET DETAIL

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
51100	Salaries & Wages	155,164	200,621	200,621	237,975	242,343
51103	Salaries & Wages - Bldgs & Grnds	104,541	127,114	127,114	163,766	163,766
51105	Overtime	-	250	250	250	250
51110	FICA	9,371	12,457	12,457	14,768	15,040
51115	Medicare	2,192	2,915	2,915	3,456	3,519
51255	VALIC Retirement 4.0	4,073	5,561	5,561	6,511	6,682
51210	Unemployment Insurance	467	608	608	721	733
51220	Health Insurance Expense	16,410	30,586	30,586	47,203	46,696
51230	Dental Insurance Expense	1,076	1,713	1,713	3,541	3,541
51240	Vision Insurance Expense	234	332	332	660	610
51250	Life & AD&D Insurance Exp	209	318	318	370	382
51285	LTD Insurance Exp	345	499	499	585	601
	Total Personnel	**294,084**	**382,974**	**382,974**	**479,806**	**484,163**
52010	General Supplies	29,135	21,000	27,000	32,500	40,000
52040	Chemicals/Fertilizer	-	-	4,000	3,000	3,000
53310	Uniforms	3,517	2,250	3,600	3,000	3,000
53105	Equipment <$5000	15,244	6,000	7,107	13,500	13,500
	Total Supplies	**47,896**	**29,250**	**41,707**	**52,000**	**59,500**
53060	Services	23,217	15,000	15,000	15,000	15,000
53110	Fees, Permits & Licenses	25	150	150	150	150
53320	Utilities - Electrical	24,721	23,500	23,500	23,500	23,500
53330	Utilities - Gas	3,417	4,500	4,500	4,500	4,500
53340	Utilities - Water	15,636	15,000	15,000	15,000	15,000
53290	Telephone Expense	6,234	7,500	7,500	7,500	7,500
53180	Postage	33	75	75	75	75
52050	Seed, Sod & Trees	1,763	22,500	22,500	22,500	22,500
52080	Fuel & Oil	10,627	10,000	10,000	10,000	10,000
53240	Repairs & Maintenance - Equip	13,738	13,500	13,500	15,000	15,000
53250	Repairs & Maintenance - Building	22,768	16,000	16,000	18,500	18,500
53270	Repairs & Maintenance - Vehicles	2,517	2,500	2,500	4,000	4,000
53280	Staff Development	929	2,500	2,800	3,500	3,500
53300	Travel & Meetings	227	200	300	750	750
	Total Purchased Services	**125,851**	**132,925**	**133,325**	**139,975**	**139,975**
55220	Finance Charges	-	-	21	-	-
55410	R. R. Park Lease	2,388	2,400	2,460	2,460	2,460
	Total Fixed Costs	**2,388**	**2,400**	**2,481**	**2,460**	**2,460**
55050	Capital Leases (Mower)	9,396	9,396	9,396	-	-

57500	Capital Outlay	-	-	-	-	-
57500	City Hall Basement Remodel	370	15,000	15,000		
57500	1/2 Bucket Truck				10,000	10,000
57500	Fitness Trail	22,885				
57500	Gator	11,529				
57500	Picnic Tables & Benches				6,500	6,500
57500	Lighting Upgrade	6,775				
57500	Carpet for City Hall		20,000	20,000		
57500	Park Shop Extension		50,000	50,000		
57500	City Hall Breakroom/Restroom				20,000	5,000
57500	City Hall Roof & Gutter				52,500	52,500
57500	Heritage Park Trail				15,000	15,000
57500	PD Breakroom/Restroom				20,000	5,000
57500	Pickup Truck				30,000	-
57500	Railroad N Playground				15,000	15,000
57500	Railroad N Sidewalk				60,000	-
57500	Railroad S VB Courts				20,000	20,000
57500	Standup Mower				7,500	7,500
57500	Solar Park Sign				50,000	50,000
57500	Dougouts - Pearson Park	19,163				
	Total Capital Outlay	**70,117**	**94,396**	**94,396**	**306,500**	**186,500**
	Total	**540,336**	**641,945**	**654,883**	**980,741**	**872,598**

BUDGET SUMMARY

Personnel	294,084	382,974	382,974	479,806	484,163
Supplies	47,896	29,250	41,707	52,000	59,500
Purchased Services	125,851	132,925	133,325	139,975	139,975
Fixed Costs	2,388	2,400	2,481	2,460	2,460
Capital Outlay	70,117	94,396	94,396	306,500	186,500
Gross City Cost	**540,336**	**641,945**	**654,883**	**980,741**	**872,598**

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	5	1,000	2,067	1,000	1,000
Purchased Services	14,727	54,950	54,950	54,950	54,950
Gross City Cost	14,732	55,950	57,017	55,950	55,950
Revenue	89,028	89,500	89,500	88,500	88,500
Net City Cost	(74,296)	(33,550)	(32,483)	(32,550)	(32,550)
Budgeted Positions	0	0	0	0	0

SUMMARY OF CHANGES: The budget for the following accounts has changed by more than 10%: Mechanical Permits (-33%), and Plumbing Permits (-33%). Departmental revenue decreased by 1% and expenses remained the same .

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

PERFORMANCE MEASURES

	2013 Actual	2014 Estimated	2015 Projected
Efficiency Measures			
Total Building Permits Issued	170	200	200
Single Family Dwelling	6	6	10
Commercial Building Permits	3	2	5
Contractor Licenses Issued	273	250	275
Building Inspections Performed	415	250	300
Cost per Inspection	$ 35	$ 228	$ 187
Per Capita Cost (city support)	$ (9.71)	$ (4.25)	$ (4.25)

Finance Recommendation: Approve as requested.

Council Action: Approved as requested.

REVENUE DETAIL

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
34020	Building Permits	84,541	85,000	85,000	85,000	85,000
34000	Electrical Permits	1,426	1,500	1,500	1,500	1,500
34010	Mechanical Permits	951	1,500	1,500	1,000	1,000
34015	Plumbing Permits	2,111	1,500	1,500	1,000	1,000
	Total Building Inspection Revenue	**89,028**	**89,500**	**89,500**	**88,500**	**88,500**

REVENUE SUMMARY

Licenses and Permits	84,541	85,000	85,000	85,000	85,000
Charges for Services	4,488	4,500	4,500	3,500	3,500
Total Revenues	**89,028**	**89,500**	**89,500**	**88,500**	**88,500**

BUDGET DETAIL

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
52010	General Supplies	5	-	1,067	-	-
52020	Office Supplies	-	1,000	1,000	1,000	1,000
	Total Supplies	**5**	**1,000**	**2,067**	**1,000**	**1,000**
53080	Dues & Subscriptions	-	150	150	150	150
53290	Telephone Expense	325	300	300	300	300
53060	Misc Contractual Services	14,402	54,000	54,000	54,000	54,000
53280	Staff Development	-	500	500	500	500
	Total Purchased Services	**14,727**	**54,950**	**54,950**	**54,950**	**54,950**
	TOTAL	**14,732**	**55,950**	**57,017**	**55,950**	**55,950**

BUDGET SUMMARY

Supplies	5	1,000	2,067	1,000	1,000
Purchased Services	14,727	54,950	54,950	54,950	54,950
Gross City Cost	**14,732**	**55,950**	**57,017**	**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	70,578	157,962	157,962	219,145	218,733
Supplies	1,813	5,500	6,068	8,000	8,000
Purchased Services	117,650	191,525	152,475	256,425	306,425
Fixed Cost	60,114	66,000	66,000	66,000	66,000
Capital Outlay	0	0	0	0	0
Gross City Cost	250,155	420,987	382,505	549,570	599,158
Revenue	100,911	121,100	176,000	175,100	175,100
Net City cost	149,243	299,887	206,505	374,470	424,058
Budgeted Positions	1.5	2.5	2.5	3	3

SUMMARY OF CHANGES: The FTE for this department has changed. A part-time Assumption Planner with an FTE of .5 was eliminated and a full-time GIS Specialist was added. The budget for the following accounts has changed by more than 10% from the previous year: Use Taxes (233%), Other Construction Permits (-90%), Plan Checking Fees (-23%), Salaries & Wages (40%), FICA (40%), Medicare (40%), Unemployment Insurance (40%), Health Insurance (26%), Dental Insurance (32%), Vision Insurance (27%), Life & AD&D Insurance (74%), Retirement (74%), Long Term Disability (73%), Contractual Services (37%), Equipment < $5,000 (100%), Plans & Studies (100%), Staff Development (400%), Travel & Meetings (2000%) ,and Telephone (56%). Departmental revenue has increased 45% and expenses have increased 42%.

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

PERFORMANCE MEASURES

	2013 Actual	2014 Estimated	2015 Projected
Efficiency Measures			
FTE's per 1,000/Capita	0.20	0.33	0.39
Per Capita Cost (City Support)	$ 19.51	$ 26.99	$ 55.43
Annexations Applied For	10	6	10
Annexations Approved/Planning Comm.	10	6	10
Annexations Approved/City Council	10	6	10
Subdivision Applied For	3	3	6
Subdivision Approved/Planning Comm.	3	3	6
Subdivision Approved/City Council	3	3	6
Special Use Pmts Approved Planning	1	2	4
Special Use Pmts Approved Council	1	2	4
Site Plans	2	5	10
Site Plans Approved by Planning Comm.	2	5	10
Site Plans Approved by City Council	2	5	10
Weld County Referrals Received	23	35	100
Oil & Gas Permits	0	9	10

Finance Recommendation: Approve as requested.

Council Action: Approved as requested with changes made to health/vision insurance per VolkBell's recommendation and with adding $50,000 to Contracted Services for the Urban Renewal Authority.

REVENUE DETAIL

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
31130	Use Taxes	28,655	30,000	100,000	100,000	100,000
34030	Other Construction Permits	50	1,000	1,000	100	100
34130	Plan Checking Fees	30,477	45,500	35,000	35,000	35,000
34140	Development Fee-General Fund	41,697	44,600	40,000	40,000	40,000
34145	Development Fee-Streets	32	-	-	-	-
	Total Revenue	**100,911**	**121,100**	**176,000**	**175,100**	**175,100**

REVENUE SUMMARY

Taxes and Assessments	28,655	30,000	100,000	100,000	100,000
Licenses and Permits	50	1,000	1,000	100	100
Charges for Services	72,207	90,100	75,000	75,000	75,000
Total Revenues	**100,911**	**121,100**	**176,000**	**175,100**	**175,100**

BUDGET DETAIL

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
51100	Salaries & Wages	52,673	114,613	114,613	160,616	160,616
51110	FICA	2,812	7,106	7,106	9,959	9,959
51115	Medicare	658	1,662	1,662	2,329	2,329
51255	VALIC Retirement	1,568	3,702	3,702	6,424	6,424
51210	Unemployment Insurance	158	345	345	483	483
51220	Health Insurance Expense	11,539	27,898	27,898	35,608	35,227
51230	Dental Insurance Expense	817	1,782	1,782	2,360	2,360
51240	Vision Insurance Expense	140	314	314	429	398
51250	Life & AD&D Insurance Expense	82	206	206	359	359
51285	LTD Insurance Expense	130	334	334	578	578
	Total Personnel	**70,578**	**157,962**	**157,962**	**219,145**	**218,733**
52010	General Supplies	1,007	1,500	1,500	1,500	1,500
52020	Office Supplies	705	1,500	1,500	1,500	1,500
53105	Equipment <$5000	100	2,500	3,038	5,000	5,000
53115	Right-Of-Way Purchase	-	-	30	-	-
	Total Supplies	**1,813**	**5,500**	**6,068**	**8,000**	**8,000**
53060	Services	114,499	136,800	136,800	136,800	186,800
53080	Dues & Subscriptions	126	125	125	125	125
53290	Telephone Expense	1,854	1,600	2,450	2,500	2,500
53180	Postage	551	1,000	1,000	1,000	1,000
53220	Ads & Public Notices	-	-	100	-	-
53160	Plans & Studies	-	50,000	10,000	100,000	100,000
53240	Repairs & Maintenance - Equipment	-	500	500	500	500
53300	Travel& Meetings	124	500	500	10,500	10,500
53280	Staff Development	495	1,000	1,000	5,000	5,000
	Total Purchased Services	**117,650**	**191,525**	**152,475**	**256,425**	**306,425**
55190	Economic Development	59,972	65,000	65,000	65,000	65,000
55240	History Pres. Board	143	1,000	1,000	1,000	1,000
	Total Fixed Costs	**60,114**	**66,000**	**66,000**	**66,000**	**66,000**
	TOTAL	**250,155**	**420,987**	**382,505**	**549,570**	**599,158**

BUDGET SUMMARY

Personnel	70,578	157,962	157,962	219,145	218,733
Supplies	1,813	5,500	6,068	8,000	8,000
Purchased Services	117,650	191,525	152,475	256,425	306,425
Fixed Costs	60,114	66,000	66,000	66,000	66,000
Gross City Cost	**250,155**	**420,987**	**382,505**	**549,570**	**599,158**

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
Supplies	0	0	0	0	0
Purchased Services	3,422	15,000	15,000	15,000	15,000
Gross City Cost	3,422	15,000	15,000	15,000	15,000
Revenue	0	0	0	0	0
Net City Cost	3,422	15,000	15,000	15,000	15,000
Budgeted Positions	0	0	0	0	0

SUMMARY OF CHANGES: The budget is unchanged from the previous year.

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

	2013 Actual	2014 Estimated	2015 Projected
Efficiency Measures			
Per Capita Cost (City Support)	$ 0.45	$ 1.96	$ 1.96

Finance Recommendation: Approve as requested.

Council Action: Approved as requested.

BUDGET DETAIL

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
53290	Telephone Expense	-	-	-	-	-
53100	Engineering Services	3,422	15,000	15,000	15,000	15,000
	Total Purchased Services	**3,422**	**15,000**	**15,000**	**15,000**	**15,000**
	TOTAL	**3,422**	**15,000**	**15,000**	**15,000**	**15,000**

BUDGET SUMMARY

Purchased Services	3,422	15,000	15,000	15,000	15,000
Gross City Cost	**3,422**	**15,000**	**15,000**	**15,000**	**15,000**

Budget Unit Summary

AGENCY/DEPARTMENT NAME: Code Enforcement

BUDGET TITLE & NUMBER: 10-430

DEPARTMENT DESCRIPTION: Code Enforcement enforces the City's ordinances regarding 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	57,482	61,421	61,421	63,327	63,199
Supplies	1,581	1,000	1,150	1,100	1,100
Purchased Services	9,293	9,050	7,350	8,450	8,450
Gross City Cost	68,356	71,471	69,921	72,877	72,749
Revenue	8,524	9,900	9,100	9,000	9,000
Net City Cost	59,832	61,571	60,821	63,877	63,749
Budgeted Positions	1	1	1	1	1

SUMMARY OF CHANGES: The budget for the following accounts has changed by more than 10%: Animal Licenses (14%), Property Clean-up (-50%), General Supplies (33%), Fuel & Oil (-49%), and Dues & Subscriptions (250%). Departmental revenue has decreased 9% while expenditures have increased 2%.

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

	2013 Actual	2014 Estimated	2015 Projected
Efficiency Measures/Summons Issued	49	25	35
12% Cost Per Summons Issued	$ 167.40	$ 335.62	$ 249.43
Per Capita Cost (City Support)	$ 7.82	$ 7.95	$ 8.33

Finance Recommendation: Approve as requested.

Council Action: Approved as requested with adjustments to health/vision insurance premiums per VolkBell.

REVENUE DETAIL

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
32200	Animal Licenses	802	700	900	800	800
32210	Animal Impound	1,122	1,200	1,200	1,200	1,200
32220	Animal Boarding	1,776	2,000	2,000	2,000	2,000
33250	Property Clean-Up	1,194	2,000	1,000	1,000	1,000
32230	Code Enforcement Violations	3,630	4,000	4,000	4,000	4,000
	Total Code Enforcement Revenue	**8,524**	**9,900**	**9,100**	**9,000**	**9,000**

REVENUE SUMMARY

Licenses and Permits	802	700	900	800	800
Charges for Services	4,092	5,200	4,200	4,200	4,200
Fines and Forfeits	3,630	4,000	4,000	4,000	4,000
Total Revenues	**8,524**	**9,900**	**9,100**	**9,000**	**9,000**

BUDGET DETAIL

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
51100	Salaries & Wages	42,199	44,366	44,366	45,766	45,766
51110	FICA	2,365	2,751	2,751	2,837	2,837
51115	Medicare	553	643	643	664	664
51255	VALIC Retirement 4.0	1,688	1,775	1,775	1,831	1,831
51210	Unemployment Insurance	127	134	134	138	138
51220	Health Insurance Expense	9,628	10,797	10,797	11,074	10,955
51230	Dental Insurance Expense	581	581	581	627	627
51240	Vision Insurance Expense	111	114	114	123	114
51250	Life & AD&D Insurance Exp	89	100	100	102	102
51285	LTD Insurance Exp	142	160	160	165	165
	Total Personnel	**57,482**	**61,421**	**61,421**	**63,327**	**63,199**
52010	General Supplies	214	300	450	400	400
53310	Uniforms	342	200	200	200	200
53105	Equipment <$5000	1,025	500	500	500	500
	Total Supplies	**1,581**	**1,000**	**1,150**	**1,100**	**1,100**
53060	Services	3,925	5,000	4,000	5,000	5,000
53080	Dues & Subscriptions	-	100	350	350	350
53290	Telephone Exp.	726	700	700	700	700
53110	Fees, Permits, Licenses	11	-	-	-	-
53180	Postage	68	100	100	100	100
52080	Fuel & Oil	1,259	1,750	800	900	900
53270	Repairs & Maint - Vehicle	3,154	500	500	500	500
53300	Travel & Meetings	137	400	400	400	400
53280	Staff Development	12	500	500	500	500
	Total Purchased Services	**9,293**	**9,050**	**7,350**	**8,450**	**8,450**
	TOTAL	**68,356**	**71,471**	**69,921**	**72,877**	**72,749**

BUDGET SUMMARY

Personnel	57,482	61,421	61,421	63,327	63,199
Supplies	1,581	1,000	1,150	1,100	1,100
Purchased Services	9,293	9,050	7,350	8,450	8,450
Gross City Cost	**68,356**	**71,471**	**69,921**	**72,877**	**72,749**

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	11,214	10,601	10,601	0	0
Supplies	35	100	100	0	0
Purchased Services	172	500,000	1,649	0	0
Capital Outlay	0	0	0	0	0
Gross City Cost	11,422	510,701	12,350	0	0
Revenue	6,489	510,701	0	0	0
Net City Cost	4,933	0	12,350	0	0
Budgeted Positions	0.1	0.1	0.1	0	0

SUMMARY OF CHANGES: The .1 FTE of the Court Coordinator was moved to the Court department. This department is no longer active. The program has ended.

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

PERFORMANCE MEASURES

	2013 Actual	2014 Estimated	2015 Projected
Efficiency Measures/ Houses Renovated	0	0	0
Net Cost Per House Renovated	$ -	$ -	$ -

Finance Recommendation: Approve as requested.

Council Action: Approved as requested. Adjustments were made to projected 2014 year-end figures to make them more accurate.

REVENUE DETAIL

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
39101	Grant Revenue	6,489	510,701	-	-	-
	Total Revenue	**6,489**	**510,701**	**-**	**-**	**-**

REVENUE SUMMARY

Intergovernmental	6,489	510,701	-	-	-
Total Revenues	**6,489**	**510,701**	**-**	**-**	**-**

BUDGET DETAIL

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
51100	Salaries & Wages	9,470	8,840	8,840	-	-
51110	FICA	563	548	548	-	-
51115	Medicare	132	128	128	-	-
51255	VALIC Retirement 4.0	203	354	354	-	-
51210	Unemployment Insurance	28	27	27	-	-
51220	Health Insurance Expense	756	604	604	-	-
51230	Dental Insurance Expense	52	40	40	-	-
51240	Vision Insurance Expense	11	8	8	-	-
51250	Life & AD&D Insurance Exp	-	20	20	-	-
51285	LTD Insurance Exp	-	32	32	-	-
	Total Personnel	**11,214**	**10,601**	**10,601**	**-**	**-**
52010	General Supplies	16	50	50	-	-
52020	Office Supplies	19	50	50	-	-
	Total Supplies	**35**	**100**	**100**	**-**	**-**
53060	Contractual Services	148	-	-	-	-
53300	Travel & Meetings	24	1,000	1,000	-	-
53280	Staff Development	-	500	500	-	-
55383	Program Costs	-	498,500	149	-	-
	Total Purchased Services	**172**	**500,000**	**1,649**	**-**	**-**
	TOTAL	**11,422**	**510,701**	**12,350**	**-**	**-**

BUDGET SUMMARY

Personnel	11,214	10,601	10,601	-	-
Supplies	35	100	100	-	-
Purchased Services	172	500,000	1,649	-	-
Gross City Cost	**11,422**	**510,701**	**12,350**	**-**	**-**

Budget Unit Summary

AGENCY/DEPARTMENT NAME: Contingency Fund

BUDGET TITLE & NUMBER: 15-180

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

Resources	Actual Last Year	Budgeted Current Year	Projected Current Year	Requested Next Year	Final Next Year
Gross City Cost	-	564,454	-	600,343	600,659
Transfers Out	-	-	-	-	-
Revenue	530,616	33,892	33,892	36,944	37,270
Net City Cost	(530,616)	530,562	(33,892)	563,399	563,389
Budgeted Positions	0	0	0	0	0

SUMMARY OF CHANGES: Not much has changed in the Contingency Fund for 2015. The only budgeted line item that has changed by more than 10% is Interest Earned (-20%). The unreserved fund balance has been appropriated as usual to allow for funds to be spent in case of an emergency. This causes the predicted fund balance to decrease by 100% from the previous year.

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

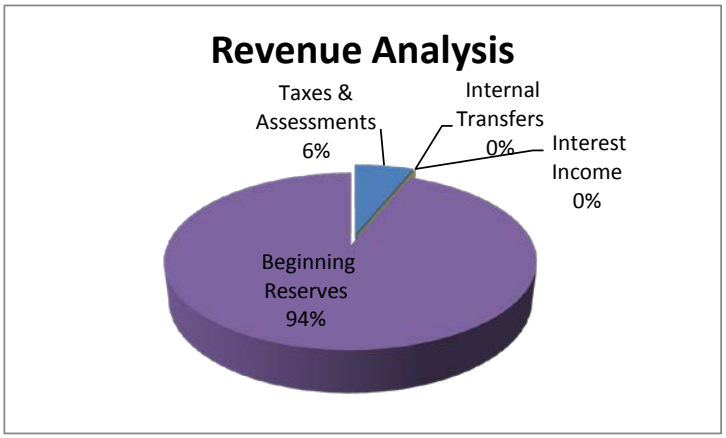
	2013 Actual	2014 Estimated	2015 Projected
Efficiency Measures			
Per Capita Cost (City Support)	(69.35)	(4.43)	73.64

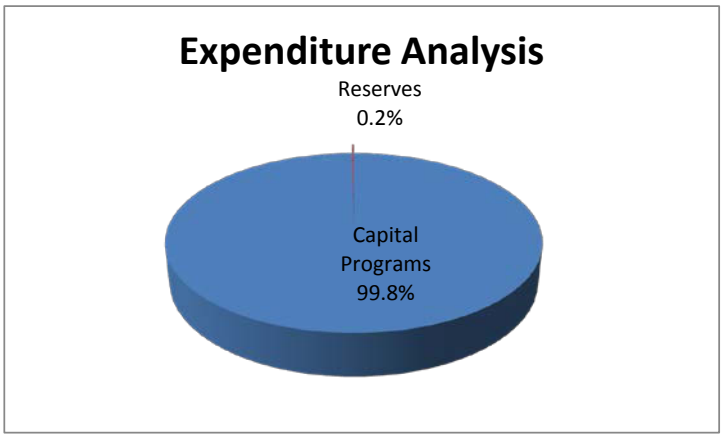
Finance Recommendation: Approve as requested.

Council Action: Approved as requested with the change to property tax revenue as provided by Weld County which also causes Capital Projects to change by the same amount.

BUDGET SUMMARY

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
REVENUES						
	Taxes & Assessments	30,039	33,392	33,392	36,544	36,870
	Interest Income	577	500	500	400	400
	Internal Transfers	500,000	-	-	-	-
	Beginning Reserves	-	530,562	530,616	564,508	564,508
	TOTAL REVENUES	**530,616**	**564,454**	**564,508**	**601,452**	**601,778**
BUDGET SUMMARY						
	Capital Programs	-	564,454	-	600,343	600,659
	Reserves	530,616	-	564,508	1,109	1,119
	TOTAL COSTS	**530,616**	**564,454**	**564,508**	**601,452**	**601,778**





REVENUE DETAIL

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
31610	Interest Earned	577	500	500	400	400
31100	Property Tax	30,039	33,392	33,392	36,544	36,870
39200	Internal Transfers	500,000	-	-	-	-
39390	Tabor Reserve	-	-	918	1,017	1,017
39399	Restricted Reserves	-	530,562	529,697	563,491	563,491
	TOTAL	**530,616**	**564,454**	**564,508**	**601,452**	**601,778**

REVENUE SUMMARY

Taxes & Assessments	30,039	33,392	33,392	36,544	36,870
Interest Income	577	500	500	400	400
Internal Transfers	500,000	-	-	-	-
Beginning Reserves	-	530,562	530,616	564,508	564,508
TOTAL REVENUES	**530,616**	**564,454**	**564,508**	**601,452**	**601,778**

BUDGET DETAIL

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
57500	Capital Expenditures	-	564,454	-	600,343	600,659
59090	Tabor Reserve	918	-	1,017	1,108	1,118
59040	Restricted Reserves	529,697	-	563,491	1	1
	TOTAL	**530,616**	**564,454**	**564,508**	**601,452**	**601,778**

BUDGET SUMMARY

Capital Programs	-	564,454	-	600,343	600,659
Reserves	530,616	-	564,508	1,109	1,119
TOTAL COSTS	**530,616**	**564,454**	**564,508**	**601,452**	**601,778**

Budget Unit Summary

AGENCY/DEPARTMENT NAME: Street Sales Tax Fund

BUDGET TITLE & NUMBER: 20-310

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

Resources	Actual Last Year	Budgeted Current Year	Projected Current Year	Requested Next Year	Final Next Year
Purchased Services	102,153	95,000	95,000	95,000	95,000
Fixed Cost	13,781	25,000	25,000	25,000	25,000
Capital Outlay	135,842	725,000	575,000	610,000	869,260
Gross City Cost	251,776	845,000	695,000	730,000	989,260
Revenue	599,114	595,296	645,679	547,254	547,254
Net City Cost	(347,338)	249,704	49,321	182,746	442,006
Budgeted Positions	0	0	0	0	0

SUMMARY OF CHANGES: The line items that have changed by more than 10% from last year's budget are: Sales Tax Revenue (19%), Streets Infrastructure Assess (-40%) and Capital Projects (20%). Amounts were added to Sales Tax Rebate for 2015. Capital Projects includes $100,000 for Curbs/Gutters/Sidewalks, $288,000 to pave 7th from Grand to Park, $196,411 to pave Factory Circle and $284,849 to pave 14th Street. Not including capital projects and reserves, fund revenue has decreased by 8% and fund expenditures have stayed the same. The fund balance has decreased by 52% from projected year-end of 2014. This is mainly due to large street paving projects.

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

PERFORMANCE MEASURES

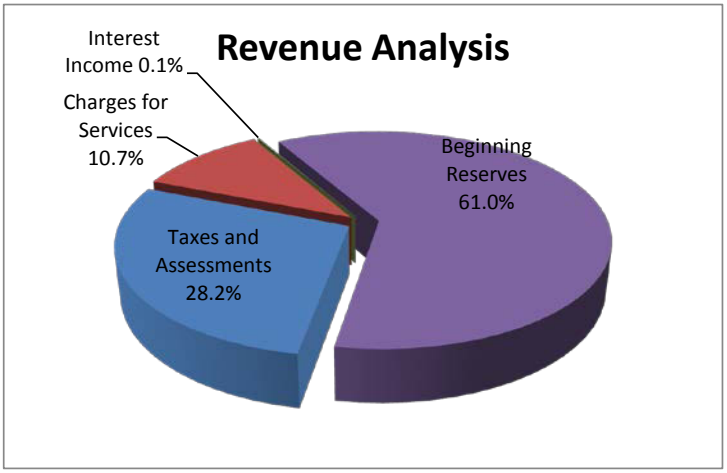
	2013 Actual	2014 Estimated	2015 Projected
Efficiency Measures/ Lineal Feet Resurfaced	575	1,850	2,250
71% of Cost for Resurfacing	$ 311	$ 267	$ 312
Per Capita Cost (City Support)	$ (45.40)	$ 6.45	$ 57.77

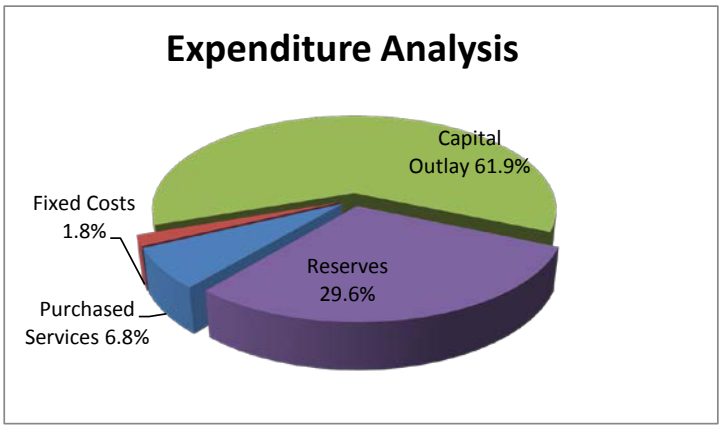
Finance Recommendation: Approve as requested.

Council Action: Approved as requested with the addition of adding $90,000 to Capital Projects for sidewalks.

BUDGET SUMMARY

Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
REVENUE					
Taxes and Assessments	397,146	344,396	394,779	396,354	396,354
Charges for Services	201,057	250,000	250,000	150,000	150,000
Interest Income	911	900	900	900	900
Beginning Reserves	559,718	720,362	907,055	857,734	857,734
TOTAL REVENUES	**1,158,831**	**1,315,658**	**1,552,734**	**1,404,988**	**1,404,988**
BUDGET SUMMARY					
Purchased Services	102,153	95,000	95,000	95,000	95,000
Fixed Costs	13,781	25,000	25,000	25,000	25,000
Capital Outlay	135,842	725,000	575,000	610,000	869,260
Reserves	907,055	470,658	857,734	674,988	415,728
Gross City Cost	**1,158,831**	**1,315,658**	**1,552,734**	**1,404,988**	**1,404,988**





BUDGET DETAIL

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
31120	Sales Tax Revenue	389,983	336,896	389,179	400,854	400,854
31121	Sales Tax Rebate	-	-	(12,000)	(12,000)	(12,000)
31130	Use Taxes	7,163	7,500	17,600	7,500	7,500
33150	Street Infrastructure Assessment	201,057	250,000	250,000	150,000	150,000
31610	Interest Earned	911	900	900	900	900
	Restricted Fund Balances					
39325	Sidewalk Reserve	65,000	5,000	75,000	-	-
39399	Unappropriated Reserves	398,859	639,912	754,082	763,364	763,364
39390	Tabor Reserve	50,858	15,450	17,973	19,370	19,370
39323	Contingency Reserve	45,000	60,000	60,000	75,000	75,000
	TOTAL	**1,158,831**	**1,315,658**	**1,552,734**	**1,404,988**	**1,404,988**

REVENUE SUMMARY

Taxes and Assessments	397,146	344,396	394,779	396,354	396,354
Charges for Services	201,057	250,000	250,000	150,000	150,000
Interest Income	911	900	900	900	900
Beginning Reserves	559,718	720,362	907,055	857,734	857,734
TOTAL REVENUES	**1,158,831**	**1,315,658**	**1,552,734**	**1,404,988**	**1,404,988**

BUDGET DETAIL

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
53060	Contractual Services	74,948	35,000	35,000	35,000	35,000
53150	Patching	27,205	60,000	60,000	60,000	60,000
	Total Purchased Services	**102,153**	**95,000**	**95,000**	**95,000**	**95,000**
55255	Snow Removal	13,781	25,000	25,000	25,000	25,000
	Total Fixed Costs	**13,781**	**25,000**	**25,000**	**25,000**	**25,000**
57500	Capital Projects	-	-	-	-	-
57500	Curbs / Gutters / Sidewalks		100,000	100,000	10,000	100,000
57500	Handicap Ramps on Rollie from 3rd to 9th		75,000	75,000		
57500	SH 52 Deceleration Lane - CMAQ Match	22,232				
57500	Pave 7th from Grand to Park				370,000	288,000
57500	Factory Circle				-	196,411
57500	Pave Rollie from 3rd to 9th		400,000	400,000		
57500	Pave 14th Street		150,000		230,000	284,849
57500	Street Overlay	113,611				
	Total Capital Outlay	**135,842**	**725,000**	**575,000**	**610,000**	**869,260**
	Restricted Fund Balances					
59040	Fund Balance Reserves	754,082	370,308	763,364	558,571	309,311
59020	Emergency Reserve	17,973	25,350	19,370	16,418	16,418
59023	Contingency Reserve	60,000	75,000	75,000	90,000	90,000
59024	Sidewalk Reserve	75,000	-	-	10,000	-
	Total Reserves	**907,055**	**470,658**	**857,734**	**674,988**	**415,728**
	TOTAL	**1,158,831**	**1,315,658**	**1,552,734**	**1,404,988**	**1,404,988**

BUDGET SUMMARY

Purchased Services	102,153	95,000	95,000	95,000	95,000
Fixed Costs	13,781	25,000	25,000	25,000	25,000
Capital Outlay	135,842	725,000	575,000	610,000	869,260
Reserves	907,055	470,658	857,734	674,988	415,728
Gross City Cost	**1,158,831**	**1,315,658**	**1,552,734**	**1,404,988**	**1,404,988**

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	300,421	330,090	330,090	322,412	332,903
Supplies	46,881	40,050	40,050	46,000	46,000
Purchased Services	98,808	90,785	94,405	99,875	99,875
Fixed Cost	15,897	37,100	37,130	24,545	24,545
Capital Outlay	-	80,000	80,000	80,000	80,000
Gross City Cost	462,007	578,025	581,675	572,832	583,323
Transfer-in from General Fund	39,799	73,100	73,100	74,395	74,395
Revenue	548,635	454,421	539,671	542,880	542,880
Net City Cost	(126,427)	50,504	(31,096)	(44,443)	(33,952)
Budgeted Positions	7.11	6.85	6.85	7.04	7.04

SUMMARY OF CHANGES: For a more detailed description of the changes within this fund, please see the individual departments. Fund revenue increased 17% while expenditures decreased 1% not including Capital Projects or reserves. The 2015 ending fund balance has increased by 7% from the projected year-end fund balance of 2014.

OBJECTIVES: See individual budget units

PERFORMANCE MEASURES

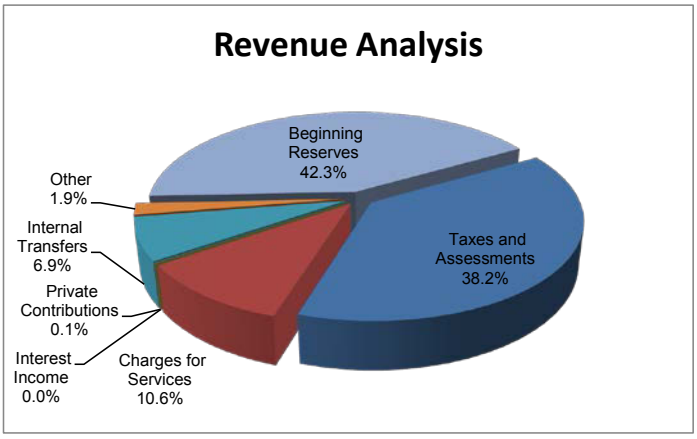
	2013 Actual	2014 Estimated	2015 Projected
Efficiency Measures			
Per Capita Cost (City Support)	$ (16.52)	$ (4.06)	$ (4.44)

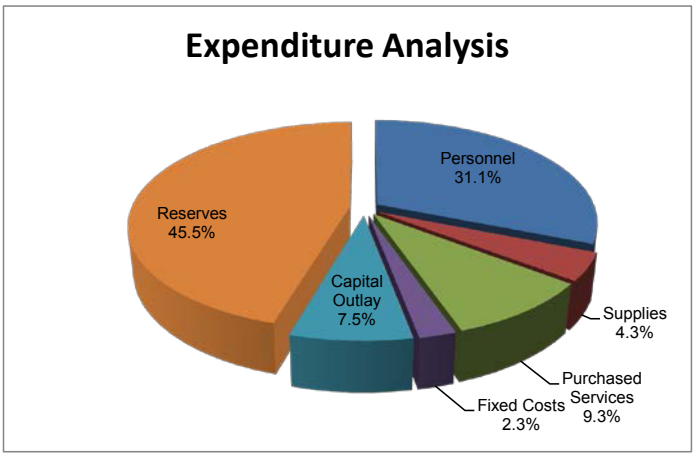
Finance Recommendation: See individual budget units

Council Action: See individual budget units

BUDGET SUMMARY

Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
REVENUES					
Taxes and Assessments	397,146	344,396	396,020	408,855	408,855
Charges for Services	126,373	89,000	118,576	113,000	113,000
Interest Income	186	175	175	175	175
Private Contributions	4,130	600	4,650	600	600
Internal Transfers	39,799	73,100	73,100	74,395	74,395
Other	20,800	20,250	20,250	20,250	20,250
Beginning Reserves	295,911	370,514	422,338	453,434	453,434
TOTAL REVENUES	**884,345**	**898,035**	**1,035,109**	**1,070,709**	**1,070,709**
BUDGET SUMMARY					
Personnel	300,421	330,090	330,090	322,412	332,903
Supplies	46,881	40,050	40,050	46,000	46,000
Purchased Services	98,808	90,785	94,405	99,875	99,875
Fixed Costs	15,897	37,100	37,130	24,545	24,545
Capital Outlay	-	80,000	80,000	80,000	80,000
Reserves	422,338	320,010	453,434	497,877	487,386
Gross City Cost	**884,345**	**898,035**	**1,035,109**	**1,070,709**	**1,070,709**





REVENUE DETAIL

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
31120	Sales Tax Revenue	389,983	336,896	389,179	400,855	400,855
31121	Sales Tax Rebate	-	-	(12,000)	(12,000)	(12,000)
31130	Use Tax	7,163	7,500	18,841	20,000	20,000
36010	Enhancement Assessment	15,550	15,000	15,000	15,000	15,000
36040	Facility Rentals	37,260	11,000	40,000	35,000	35,000
36050	Field/Parks Rentals	-	100	100	-	-
36060	Community Center Classes	2,411	3,000	1,216	3,000	3,000
31610	Interest Earned	186	175	175	175	175
39000	Misc Revenue	24,927	6,000	6,000	6,000	6,000
36176	Cultural Programs	19	150	150	150	150
39010	SPVHS Land Payment	5,250	5,250	5,250	5,250	5,250
	Total Community Recreation	**482,750**	**385,071**	**463,911**	**473,430**	**473,430**
36015	Senior Programs Fees	6,110	8,000	8,000	8,000	8,000
	Total Senior Program	**6,110**	**8,000**	**8,000**	**8,000**	**8,000**
36020	Other Recreation Fees	255	500	600	400	400
36030	Concession Revenue	1,088	250	850	450	450
	Total Youth Program	**1,343**	**750**	**1,450**	**850**	**850**
36200	Soccer Fees	6,103	8,000	8,000	8,000	8,000
36205	Baseball Fees	17,810	18,000	18,000	18,000	18,000
36210	Basketball Fees	7,404	5,000	6,660	5,000	5,000
36215	Adult Sports League	1,730	2,000	2,000	2,000	2,000
36220	Youth Softball	16,475	20,000	20,000	20,000	20,000
36225	Volleyball Fees	4,725	6,000	6,000	6,000	6,000
36035	Coaches Program	58	1,000	1,000	1,000	1,000
39020	Donations Private	3,765	-	4,050	-	-
	Total Athletics	**58,069**	**60,000**	**65,710**	**60,000**	**60,000**
39021	Donations Private - Museum	365	600	600	600	600
	Total Museum	**365**	**600**	**600**	**600**	**600**
	Restricted Reserves					
39390	Tabor Reserve	24,084	13,259	16,459	16,190	16,190
39391	Museum Reserve	47,766	48,349	24,296	9,296	9,296
39399	Unappropriated Reserve	224,061	308,906	381,583	427,948	427,948
	Restricted Reserves	**295,911**	**370,514**	**422,338**	**453,434**	**453,434**
39200	Transfer from General Fund	39,799	73,100	73,100	74,395	74,395
	Total Transfers	**39,799**	**73,100**	**73,100**	**74,395**	**74,395**
	TOTAL	**884,345**	**898,035**	**1,035,109**	**1,070,709**	**1,070,709**

REVENUE DETAIL

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
REVENUE SUMMARY						
	Taxes and Assessments	397,146	344,396	396,020	408,855	408,855
	Charges for Services	126,373	89,000	118,576	113,000	113,000
	Interest Income	186	175	175	175	175
	Private Contributions	4,130	600	4,650	600	600
	Internal Transfers	39,799	73,100	73,100	74,395	74,395
	Other	20,800	20,250	20,250	20,250	20,250
	Beginning Reserves	295,911	370,514	422,338	453,434	453,434
	TOTAL REVENUES	**884,345**	**898,035**	**1,035,109**	**1,070,709**	**1,070,709**

BUDGET DETAIL

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
51100	Salaries & Wages	239,389	254,722	254,722	261,104	270,718
51105	Overtime	-	100	100	100	100
51110	FICA	14,046	15,799	15,799	16,193	16,790
51115	Medicare	3,285	3,693	3,693	3,787	3,925
51255	VALIC Retirement 4.0	7,952	8,461	8,461	8,221	8,583
51240	Vision Insurance	403	463	463	397	368
51220	Health Insurance	18,952	28,061	28,061	27,852	27,583
51230	Dental Insurance	1,969	2,387	2,387	2,428	2,428
51250	Life & AD&D Insurance	370	481	481	465	485
51285	Long Term Disability	654	760	760	739	771
51120	Worker's Comp	12,683	14,390	14,390	332	332
51210	Unemployment Ins	719	773	773	794	820
	Total Personnel	**300,421**	**330,090**	**330,090**	**322,412**	**332,903**
52010	General Supplies	19,685	18,600	18,600	19,600	19,600
52020	Office Supplies	1,199	1,500	1,500	1,500	1,500
53310	Uniforms	15,121	14,150	14,150	14,100	14,100
53105	Equipment <$5000	10,876	5,800	5,800	10,800	10,800
	Total Supplies	**46,881**	**40,050**	**40,050**	**46,000**	**46,000**
53060	Services	18,004	15,000	15,000	15,000	15,000
55095	Coaches Program	119	350	350	350	350
53080	Dues & Subscriptions	5,355	4,360	4,360	4,400	4,400
53320	Utilities - Electrical	23,878	23,100	23,100	23,200	23,200
53330	Utilities - Gas	6,725	9,100	9,100	9,100	9,100
53340	Utilities - Water & Sewer	2,440	3,000	3,000	2,500	2,500
53290	Telephone	3,704	3,600	3,600	3,800	3,800
53180	Postage	398	1,850	1,870	1,400	1,400
52080	Fuel & Oil	1,494	1,500	1,600	1,600	1,600
53200	Printing	-	2,200	2,200	2,200	2,200
53240	Repair & Maintenance - Equip	6,545	4,800	8,300	7,300	7,300
53250	Repair & Maintenance - Facility	14,631	5,500	5,500	5,500	5,500
53260	Repairs & Maintenance - Ground	4,515	600	600	8,600	8,600
53270	Repairs & Maintenance - Vehicle	847	2,500	2,500	2,000	2,000
53300	Travel/Meetings	43	1,100	1,100	1,100	1,100
53280	Staff Development	301	1,600	1,600	1,700	1,700
53070	Contracted Instructors	1,183	1,500	1,500	1,000	1,000
55350	Misc. Expenditures	71	125	125	125	125
55390	Senior Programs	8,557	9,000	9,000	9,000	9,000
	Total Purchased Services	**98,808**	**90,785**	**94,405**	**99,875**	**99,875**
55220	Finance Charges	-	-	30	45	45
53030	Bank Charges	84	-	-	-	-

BUDGET DETAIL

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
53075	Contracted Officials	15,068	20,000	20,000	20,000	20,000
55100	Concession Expenses	475	1,000	1,000	900	900
55280	Cirsa Ins. Claims	-	500	500	500	500
55406	Programs - Cultural	270	500	500	500	500
55900	Museum Bequest Expenses	-	15,000	15,000	-	-
55420	Storm Drainage (WF Lease)	-	-	-	2,500	2,500
55300	Leases & Rentals	-	100	100	100	100
	Total Fixed Charges	**15,897**	**37,100**	**37,130**	**24,545**	**24,545**
57500	Capital Projects	-	80,000	80,000	80,000	80,000
	Total Capital Outlay	**-**	**80,000**	**80,000**	**80,000**	**80,000**
	Restricted Reserves					
59090	Tabor Reserve	16,459	16,891	16,190	16,286	16,286
59041	Museum Reserve	24,296	33,949	9,296	9,296	9,296
59040	Fund Balance Reserve	381,583	269,170	427,948	472,295	461,804
	Restricted Reserves	**422,338**	**320,010**	**453,434**	**497,877**	**487,386**
	TOTAL	**884,345**	**898,035**	**1,035,109**	**1,070,709**	**1,070,709**

BUDGET SUMMARY

Personnel	300,421	330,090	330,090	322,412	332,903
Supplies	46,881	40,050	40,050	46,000	46,000
Purchased Services	98,808	90,785	94,405	99,875	99,875
Fixed Charges	15,897	37,100	37,130	24,545	24,545
Capital Outlay	-	80,000	80,000	80,000	80,000
Reserves	422,338	320,010	453,434	497,877	487,386
Gross City Cost	**884,345**	**898,035**	**1,035,109**	**1,070,709**	**1,070,709**

Budget Unit Summary

AGENCY/DEPARTMENT NAME: Community Center Operations

BUDGET TITLE & NUMBER: 30-600

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

Resources	Actual Last Year	Budgeted Current Year	Projected Current Year	Requested Next Year	Final Next Year
Personnel Services	222,453	251,439	251,439	237,370	244,940
Supplies	16,263	12,150	12,150	18,100	18,100
Purchased Services	62,954	53,735	57,335	63,075	63,075
Fixed Cost	100	1,100	1,120	3,520	3,520
Capital Outlay	-	50,000	50,000	45,000	45,000
Gross City Cost	301,769	368,424	372,044	367,065	374,635
Revenue	484,092	385,821	465,361	474,280	474,280
Net City Cost	(182,323)	(17,397)	(93,317)	(107,215)	(99,645)
Budgeted Positions	4.55	4.29	4.29	3.97	3.97

SUMMARY OF CHANGES: The FTE has changed from last year. We removed .1 part-time Custodian, changed a full-time Building Maintenance Worker to part-time and reduced the FTE by .12, and we reduced the FTE on the part-time Recreation Assistant by .1 to match actual hours worked. The following line items changed by more than 10% from last year's budget: Sales Tax Revenue (19%), Use Taxes (167%), All Other Recreational Fees (-20%), Concession Revenue (218%), Room Rentals (-100%), Workers Compensation (-98%), General Supplies (15%), Contracted Instructors (-33%), Dues & Subscriptions (15%), Equipment < $5,000 (100%), Postage (-33%), Repairs & Maintenance-Equip (100%), Repairs & Maintenance-Grounds (2000 %), Repairs & Maintenance (-25%), Uniforms (-33%), and Concession Expenses (-20%). Amounts were added to Sales Tax Rebate, Fuel & Oil, and Finance Charges. Equipment < $5,000 includes Chairs & Tables for $5,000. Repairs & Maintenance-Grounds includes $8,000 for Pearson Park Infield Maintenance. Capital Projects includes resurfacing a parking lot for $5,000 and a marquee sign for $40,000. Not including capital projects and reserves, departmental revenue increased 23% and departmental expenditures increased 4%.

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

PERFORMANCE MEASURES

	2013 Actual	2014 Estimated	2015 Projected
FTE's per 1,000/Capita	$ 0.59	$ 0.56	$ 0.52
Community Center Participants	10,302	24,300	24,500
Meeting Room Rental Permits	176	170	175
Craft Room Permits	100	80	85
Kitchen Permits	0	0	0
Senior Lounge Participants	1,138	1,810	1,800
Craft Room Participants	1,745	3,356	3,500
Per Capita Cost (city support)	$ (23.83)	$ (12.20)	$ (13.02)

Finance Recommendation: Approve as requested.

Council Action: Approved as requested with adjustments to salaries per HR and with adjustments to health, dental & vision insurance premiums as told to us by VolkBell. Adjustments were made to projected year-end figures to make them more accurate.

REVENUE DETAIL

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
31120	Sales Tax Revenue	389,983	336,896	389,179	400,855	400,855
31121	Sales Tax Rebate	-	-	(12,000)	(12,000)	(12,000)
31130	Use Tax	7,163	7,500	18,841	20,000	20,000
36010	Enhancement Assessment	15,550	15,000	15,000	15,000	15,000
36040	Facility Rentals	37,260	11,000	40,000	35,000	35,000
36050	Room Rentals	-	100	100	-	-
36060	Community Center Classes	2,411	3,000	1,216	3,000	3,000
31610	Interest Earned	186	175	175	175	175
39000	Misc Revenue	24,927	6,000	6,000	6,000	6,000
39010	SPVHS Land Payment	5,250	5,250	5,250	5,250	5,250
	Total Community Recreation	**482,731**	**384,921**	**463,761**	**473,280**	**473,280**
36176	Cultural Programs	19	150	150	150	150
36020	Other Recreation Fees	255	500	600	400	400
36030	Concession Revenue	1,088	250	850	450	450
	Total Programs	**1,362**	**900**	**1,600**	**1,000**	**1,000**
	Restricted Reserves					
39390	Tabor Reserve	24,084	13,259	16,459	16,190	16,190
39399	Unappropriated Reserve	224,061	308,906	381,583	427,948	427,948
	Total Reserves	**248,145**	**322,165**	**398,042**	**444,138**	**444,138**
	TOTAL	**732,237**	**707,986**	**863,403**	**918,418**	**918,418**

REVENUE SUMMARY

Taxes and Assessments	397,146	344,396	396,020	408,855	408,855
Charges for Services	41,033	15,000	42,916	39,000	39,000
Interest Income	186	175	175	175	175
Other	45,727	26,250	26,250	26,250	26,250
Beginning Reserves	248,145	322,165	398,042	444,138	444,138
TOTAL REVENUES	**732,237**	**707,986**	**863,403**	**918,418**	**918,418**

BUDGET DETAIL

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
51100	Salaries & Wages	169,038	183,842	183,842	184,121	191,123
51105	Overtime	-	100	100	100	100
51110	FICA	9,750	11,404	11,404	11,421	11,856
51115	Medicare	2,280	2,665	2,665	2,671	2,771
51255	VALIC Retirement 4.0	6,489	7,023	7,023	6,910	7,183
51240	Vision Insurance	320	379	379	397	368
51220	Health Insurance	18,952	28,061	28,061	27,852	27,583
51230	Dental Insurance	1,566	1,985	1,985	1,994	1,994
51250	Life & AD&D Insurance	332	401	401	392	407
51285	Long Term Disability	535	631	631	621	645
51120	Worker's Comp	12,683	14,390	14,390	332	332
51210	Unemployment Ins	507	558	558	559	578
	Total Personnel	**222,453**	**251,439**	**251,439**	**237,370**	**244,940**
52010	General Supplies	7,585	6,500	6,500	7,500	7,500
52020	Office Supplies	215	500	500	500	500
53310	Uniforms	-	150	150	100	100
53105	Equipment <$5000	8,463	5,000	5,000	10,000	10,000
	Total Supplies	**16,263**	**12,150**	**12,150**	**18,100**	**18,100**
53060	Services	13,435	10,000	10,000	10,000	10,000
53080	Dues & Subscriptions	55	260	260	300	300
53320	Utilities - Electrical	22,738	22,000	22,000	22,000	22,000
53330	Utilities - Gas	3,994	5,500	5,500	5,500	5,500
53340	Utilities - Water & Sewer	1,227	1,000	1,000	1,000	1,000
53290	Telephone	2,423	2,200	2,200	2,400	2,400
53180	Postage	83	1,500	1,500	1,000	1,000
52080	Fuel & Oil	-	-	100	100	100
53200	Printing	-	800	800	800	800
53240	Repair & Maintenance - Equip	1,707	2,500	6,000	5,000	5,000
53250	Repair & Maintenance - Facility	10,468	2,500	2,500	2,500	2,500
53260	Repair & Maintenance - Grounds	4,515	400	400	8,400	8,400
53270	Repair & Maintenance - Vehicle	798	2,000	2,000	1,500	1,500
53300	Travel/Meetings	-	500	500	500	500
53280	Staff Development	284	1,000	1,000	1,000	1,000
53070	Contracted Instructor	1,183	1,500	1,500	1,000	1,000
55350	Misc Expenditures	46	75	75	75	75
	Total Purchased Services	**62,954**	**53,735**	**57,335**	**63,075**	**63,075**
55220	Finance charges	-	-	20	20	20
55100	Concession Expenditures	100	500	500	400	400
55280	Cirsa Ins. Claims	-	500	500	500	500
55420	Storm Drainage (WF Lease)	-	-	-	2,500	2,500
55300	Leases & Rentals	-	100	100	100	100

BUDGET DETAIL

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
	Total Fixed Costs	**100**	**1,100**	**1,120**	**3,520**	**3,520**
57500	Capital Projects	-	-	-	-	-
57500	Parking Lot Resurface		-		5,000	5,000
57500	Security System		15,000	15,000		
57500	Shades		10,000	10,000		
57500	HVAC Controller		20,000	20,000		
57500	Marquee Sign				40,000	40,000
57500	Chairs & Tables		5,000	5,000		
	Total Capital Outlay	**-**	**50,000**	**50,000**	**45,000**	**45,000**
	Restricted Reserves					
59040	Fund Balance Reserve	381,583	269,170	427,948	472,295	461,804
59090	Tabor Reserve	16,459	16,891	16,190	16,286	16,286
	Total Reserves	**398,042**	**286,061**	**444,138**	**488,581**	**478,090**
	TOTAL	**699,812**	**654,485**	**816,182**	**855,646**	**852,725**

BUDGET SUMMARY

Personnel	222,453	251,439	251,439	237,370	244,940
Supplies	16,263	12,150	12,150	18,100	18,100
Purchased Services	62,954	53,735	57,335	63,075	63,075
Fixed Costs	100	1,100	1,120	3,520	3,520
Capital Outlay	-	50,000	50,000	45,000	45,000
Reserves	398,042	286,061	444,138	488,581	478,090
Gross City Cost	**699,812**	**654,485**	**816,182**	**855,646**	**852,725**

Budget Unit Summary

AGENCY/DEPARTMENT NAME: Seniors Program

BUDGET TITLE & NUMBER: 30-605

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

Resources	Actual Last Year	Budgeted Current Year	Projected Current Year	Requested Next Year	Final Next Year
Personnel Services	44,575	47,354	47,354	40,622	43,133
Supplies	307	700	700	700	700
Purchased Services	12,189	15,100	15,100	15,100	15,100
Gross City Cost	57,070	63,154	63,154	56,422	58,933
Revenue	6,110	8,000	8,000	8,000	8,000
Net City Cost	50,961	55,154	55,154	48,422	50,933
Budgeted Positions	1.2	1.2	1.2	1.1	1.1

SUMMARY OF CHANGES: We reduced the FTE of the part-time Recreation Assistant by .1 to match actual hours worked. Vision Insurance is the only line item that changed by more that 10%. The changes to personnel services line items are due to reduced part-time FTE as well as adjustments to salaries and insurance premiums per VolkBell. The revenue for this department hasn't changed from last year. The expenditures have decreased 7%.

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

PERFORMANCE MEASURES

	2013 Actual	2014 Estimated	2015 Projected
Per Capita Cost (city support)	$ 6.66	$ 7.21	$ 6.66
Number of participants per year:			
Nutrition Lunch	2,100	2,200	2,400
Museum / Special Events	0	250	275
Games	430	450	475
Coffee	500	528	576
Rockie Games	10	8	16
Special In House Events	1,000	1,200	1,200
Breakfast / Lunches / Dinners	190	190	190
Silver Sneakers Visits	6,644	7,500	8,200
Pot Lucks	100	100	100
Health Seminars / Clinics	150	200	220
Paint & WC Classes	200	200	200
Casino Trips	170	220	240

Finance Recommendation: Approve as requested.

Council Action: Approved as requested with changes to Salaries & Wages and insurance premiums per VolkBell. The rest of the changes in the Personnel Services category are due to these changes.

REVENUE DETAIL

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
36015	Senior Programs Fees	6,110	8,000	8,000	8,000	8,000
	TOTAL	**6,110**	**8,000**	**8,000**	**8,000**	**8,000**

REVENUE SUMMARY

Charges for Services	6,110	8,000	8,000	8,000	8,000
TOTAL REVENUES	**6,110**	**8,000**	**8,000**	**8,000**	**8,000**

BUDGET DETAIL

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
51100	Salaries & Wages	39,384	41,891	41,891	35,836	38,068
51110	FICA	2,406	2,597	2,597	2,222	2,360
51115	Medicare	563	607	607	519	552
51255	VALIC Retirement	1,463	1,438	1,438	1,311	1,400
51210	Unemployment Insurance	118	126	126	109	115
51230	Dental Insurance Expense	402	402	402	434	434
51240	Vision Insurance Expense	82	84	84	-	-
51250	Life & AD&D Insurance Exp	38	80	80	73	78
51285	LTD Insurance Expense	119	129	129	118	126
	Total Personnel	**44,575**	**47,354**	**47,354**	**40,622**	**43,133**
52010	General Supplies	131	300	300	300	300
52020	Office Supplies	176	100	100	100	100
53105	Equipment <$5000	-	300	300	300	300
	Total Supplies	**307**	**700**	**700**	**700**	**700**
52080	Fuel & Oil	1,494	1,500	1,500	1,500	1,500
53060	Services	1,383	1,500	1,500	1,500	1,500
53080	Dues & Subscriptions	45	200	200	200	200
53180	Postage	278	350	350	350	350
53200	Printing	-	900	900	900	900
53270	Repairs & Maint - Vehicle	49	500	500	500	500
53290	Telephone	340	400	400	400	400
53300	Travel/Meetings	-	300	300	300	300
53280	Staff Development	17	400	400	400	400
55350	Misc Expenditures	25	50	50	50	50
55390	Senior Programs	8,557	9,000	9,000	9,000	9,000
	Total Purchased Services	**12,189**	**15,100**	**15,100**	**15,100**	**15,100**
	TOTAL	**57,070**	**63,154**	**63,154**	**56,422**	**58,933**

BUDGET SUMMARY

Personnel	44,575	47,354	47,354	40,622	43,133
Supplies	307	700	700	700	700
Purchased Services	12,189	15,100	15,100	15,100	15,100
Gross City Cost	**57,070**	**63,154**	**63,154**	**56,422**	**58,933**

Budget Unit Summary

AGENCY/DEPARTMENT NAME: Athletics

BUDGET TITLE & NUMBER: 30-620

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

Resources	Actual Last Year	Budgeted Current Year	Projected Current Year	Requested Next Year	Final Next Year
Personnel Services	15,522	8,097	8,097	24,700	25,110
Supplies	25,358	24,100	24,100	24,100	24,100
Purchased Services	6,018	5,650	5,650	5,650	5,650
Fixed Cost	15,527	20,500	20,500	20,500	20,500
Gross City Cost	62,426	58,347	58,347	74,950	75,360
Revenue	58,069	60,000	65,710	60,000	60,000
Net City Cost	4,357	(1,653)	(7,363)	14,950	15,360
Budgeted Positions	0.36	0.36	0.36	1.1	1.1

SUMMARY OF CHANGES: The only changes made to the Athletics Department this year were to the part-time FTE. We changed the Sports Supervisor from seasonal to part-time with an increase in FTE by .17. We also increased the seasonal Field Maintenance Workers by .57 FTE. The Salaries & Wages, FICA, Medicare, and Unemployment Insurance line items increased about 210%. VolkBell recommended salary adjustments. Departmental revenue remained unchanged and departmental expenditures increased by 29%.

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

PERFORMANCE MEASURES

	2013 Actual	2014 Estimated	2015 Projected
Efficiency Measures			
FTE's per 1,000/Capita	0.05	0.05	0.14
Per Capita Cost (city support)	$ 0.57	$ (0.96)	$ 2.01
Sports Teams:			
Baseball	23	24	25
Fall Soccer	8	8	8
Spring Soccer	19	15	18
Volleyball	10	9	10
Basketball	17	18	19
Men's Basketball	14	13	15
Adult Volleyball	0	0	0
Adult Softball	30	21	25
Sports Registrants:			
Baseball	270	258	270
Fall Soccer	51	46	60
Spring Soccer	198	157	180
Volleyball	92	85	90
Basketball	162	170	180
Men's Basketball	168	156	180
Adult Volleyball	0	0	0
Adult Softball	450	315	375

Finance Recommendation: Approve as requested.

Council Action: Approved as requested with the addition of salary adjustments recommended by VolkBell.

REVENUE DETAIL

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
36200	Soccer Fees	6,103	8,000	8,000	8,000	8,000
36205	Baseball Fees	17,810	18,000	18,000	18,000	18,000
36210	Basketball Fees	7,404	5,000	6,660	5,000	5,000
36215	Youth Softball	1,730	2,000	2,000	2,000	2,000
36220	Adult Sports League	16,475	20,000	20,000	20,000	20,000
36225	Volleyball Fees	4,725	6,000	6,000	6,000	6,000
36035	Coaches Program	58	1,000	1,000	1,000	1,000
39020	Donations Private	3,765	-	4,050	-	-
	TOTAL	**58,069**	**60,000**	**65,710**	**60,000**	**60,000**

REVENUE SUMMARY

Charges for Services	54,304	60,000	61,660	60,000	60,000
Private Contributions	3,765	-	4,050	-	-
TOTAL REVENUES	**58,069**	**60,000**	**65,710**	**60,000**	**60,000**

BUDGET DETAIL

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
51100	Salaries & Wages	14,389	7,500	7,500	22,880	23,260
51110	FICA	884	465	465	1,418	1,442
51115	Medicare	207	109	109	332	337
51210	Unemployment Insurance	43	23	23	70	71
	Total Personnel	**15,522**	**8,097**	**8,097**	**24,700**	**25,110**
52010	General Supplies	10,133	10,000	10,000	10,000	10,000
52020	Office Supplies	104	100	100	100	100
53310	Uniforms	15,121	14,000	14,000	14,000	14,000
	Total Supplies	**25,358**	**24,100**	**24,100**	**24,100**	**24,100**
53080	Dues & Subscriptions	5,199	3,800	3,800	3,800	3,800
53200	Printing	-	500	500	500	500
53240	Repairs & Maintenance - Equip	666	800	800	800	800
53300	Travel & Meetings	34	200	200	200	200
55095	Coaches Program	119	350	350	350	350
	Total Purchased Services	**6,018**	**5,650**	**5,650**	**5,650**	**5,650**
53075	Contracted Officials	15,068	20,000	20,000	20,000	20,000
55100	Concession Expenses	376	500	500	500	500
53030	Bank Charges	84	-	-	-	-
	Total Fixed Costs	**15,527**	**20,500**	**20,500**	**20,500**	**20,500**
	TOTAL	**62,426**	**58,347**	**58,347**	**74,950**	**75,360**

BUDGET SUMMARY

Personnel	15,522	8,097	8,097	24,700	25,110
Supplies	25,358	24,100	24,100	24,100	24,100
Purchased Services	6,018	5,650	5,650	5,650	5,650
Fixed Costs	15,527	20,500	20,500	20,500	20,500
Gross City Cost	**62,426**	**58,347**	**58,347**	**74,950**	**75,360**

Budget Unit Summary

AGENCY/DEPARTMENT NAME: Culture/Museum

BUDGET TITLE & NUMBER: 30-640

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

Resources	Actual Last Year	Budgeted Current Year	Projected Current Year	Requested Next Year	Final Next Year
Personnel Services	17,870	23,200	23,200	19,720	19,720
Supplies	4,953	3,100	3,100	3,100	3,100
Purchased Services	17,648	16,300	16,320	16,050	16,050
Fixed Costs	270	15,500	15,510	525	525
Capital Outlay	-	30,000	30,000	35,000	35,000
Gross City Cost	40,742	88,100	88,130	74,395	74,395
Revenue	40,164	73,700	73,700	74,995	74,995
Net City Cost	578	14,400	14,430	(600)	(600)
Budgeted Positions	1	1	1	0.87	0.87

SUMMARY OF CHANGES: Changes were made to FTE for this department to reflect actual time worked in the last year. The Museum Supervisor's FTE was reduced by .23 and the Museum Aid's FTE was increased by .1. Line items that changed by more than 10% from last year's budget are: Salaries & Wages (-15%), FICA (-15%), Medicare (-15%), Unemployment Insurance (15%), Staff Development (50%), Utilities-Water & Sewer (-25%, Museum Bequest Expenses (-100%), and Capital Projects (17%). Amounts were added to Postage and Finance Charges in 2015. Capital Projects includes a ramp for $35,000. The changes in the personnel services line items are due to a decrease in the part-time FTE. Not including capital projects and reserves, the departmental revenue increased 2% and the departmental expenditures decreased 32%.

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

PERFORMANCE MEASURES

	2013 Actual	2014 Estimated	2015 Projected
Efficiency Measures/Patron Attendance	1,400	1,200	1,500
Cost Per Patron	$ 29.10	$ 73.44	$ 49.60
Per Capita Cost (City Support)	$ 0.08	$ 1.89	$ (0.08)
Special Displays	6	7	7

Finance Recommendation: Approve as requested.

Council Action: Approved as requested.

REVENUE DETAIL

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
39021	Donations Private - Museum	365	600	600	600	600
	Total Donations	**365**	**600**	**600**	**600**	**600**
39200	Transfer from General Fund	39,799	73,100	73,100	74,395	74,395
	Total Transfers	**39,799**	**73,100**	**73,100**	**74,395**	**74,395**
	Restricted Reserves					
39391	Museum Reserve	47,766	48,349	24,296	9,296	9,296
	Total Reserves	**47,766**	**48,349**	**24,296**	**9,296**	**9,296**
	TOTAL	**87,930**	**122,049**	**97,996**	**84,291**	**84,291**

REVENUE SUMMARY

Private Contributions	365	600	600	600	600
Internal Transfers	39,799	73,100	73,100	74,395	74,395
Beginning Reserves	47,766	48,349	24,296	9,296	9,296
TOTAL REVENUES	**87,930**	**122,049**	**97,996**	**84,291**	**84,291**

BUDGET DETAIL

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
51100	Salaries & Wages	16,578	21,489	21,489	18,267	18,267
51110	FICA	1,007	1,333	1,333	1,132	1,132
51115	Medicare	236	312	312	265	265
51210	Unemployment Insurance	50	66	66	56	56
	Total Personnel	**17,870**	**23,200**	**23,200**	**19,720**	**19,720**
52010	General Supplies	1,835	1,800	1,800	1,800	1,800
52020	Office Supplies	704	800	800	800	800
53105	Equipment <$5000	2,413	500	500	500	500
	Total Supplies	**4,953**	**3,100**	**3,100**	**3,100**	**3,100**
53060	Services	3,186	3,500	3,500	3,500	3,500
53080	Dues & Subscriptions	57	100	100	100	100
53320	Utilities - Electrical	1,140	1,100	1,100	1,200	1,200
53330	Utilities - Gas	2,730	3,600	3,600	3,600	3,600
53340	Utilities - Water & Sewer	1,213	2,000	2,000	1,500	1,500
53290	Telephone Exp.	941	1,000	1,000	1,000	1,000
53180	Postage	37	-	20	50	50
53240	Repairs & Maintenance - Equip	4,172	1,500	1,500	1,500	1,500
53250	Repairs & Maintenance - Facility	4,163	3,000	3,000	3,000	3,000
53260	Repairs & Maintenance - Ground	-	200	200	200	200
53300	Travel & Meetings	9	100	100	100	100
53280	Staff Development	-	200	200	300	300
	Total Purchased Services	**17,648**	**16,300**	**16,320**	**16,050**	**16,050**
55220	Finance Charges	-	-	10	25	25
55900	Museum Bequest Expenses	-	15,000	15,000	-	-
55406	Programs - Cultural	270	500	500	500	500
	Total Fixed Costs	**270**	**15,500**	**15,510**	**525**	**525**
57500	Capital Projects	-	-	-	-	-
57500	Ramp				35,000	35,000
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	**-**	**30,000**	**30,000**	**35,000**	**35,000**
	Restricted Reserves					
59041	Museum Reserve	24,296	33,949	9,296	9,296	9,296
	Total Reserves	**24,296**	**33,949**	**9,296**	**9,296**	**9,296**
	TOTAL	**65,038**	**122,049**	**97,426**	**83,691**	**83,691**

BUDGET SUMMARY

Personnel	17,870	23,200	23,200	19,720	19,720
Supplies	4,953	3,100	3,100	3,100	3,100
Purchased Services	17,648	16,300	16,320	16,050	16,050
Fixed Costs	270	15,500	15,510	525	525
Capital Outlay	-	30,000	30,000	35,000	35,000
Reserves	24,296	33,949	9,296	9,296	9,296
Gross City Cost	**65,038**	**122,049**	**97,426**	**83,691**	**83,691**

Budget Unit Summary

AGENCY/DEPARTMENT NAME: Conservation Trust Fund

BUDGET TITLE & NUMBER: 35-650

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

Resources	Actual Last Year	Budgeted Current Year	Projected Current Year	Requested Next Year	Final Next Year
Capital Outlay	76,676	145,000	45,000	175,000	175,000
Gross City Cost	76,676	145,000	45,000	175,000	175,000
Revenue	81,038	65,100	65,100	65,100	65,100
Net City Cost	(4,363)	79,900	(20,100)	109,900	109,900
Budgeted Positions	0	0	0	0	0

SUMMARY OF CHANGES: The only line items that has changed by more than 10% from last year's budget is Capital Projects (21%). Capital Projects includes paving Pearson Park for $175,000. The fund balance has decreased 48% from the projected year-end in 2014. This is due to a large capital project budgeted in 2015.

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

PERFORMANCE MEASURES

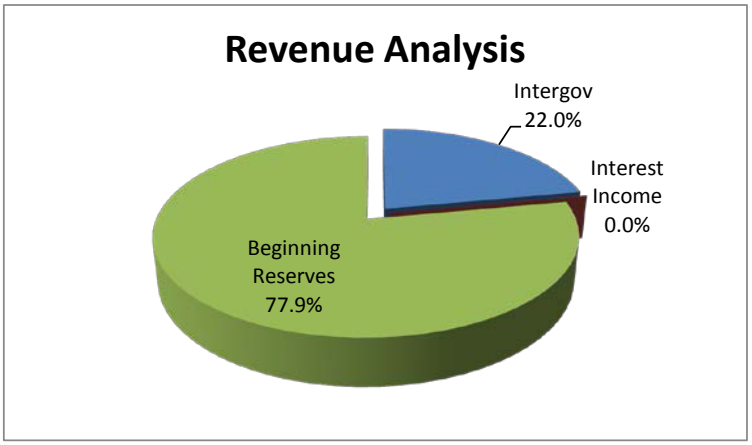
	2013 Actual	2014 Estimated	2015 Projected
Efficiency Measures			
Per Capita Cost (City Support)	$ (0.57)	$ (2.63)	$ 14.36
Capital Expenditures	$ 76,676	$ 45,000	$ 175,000

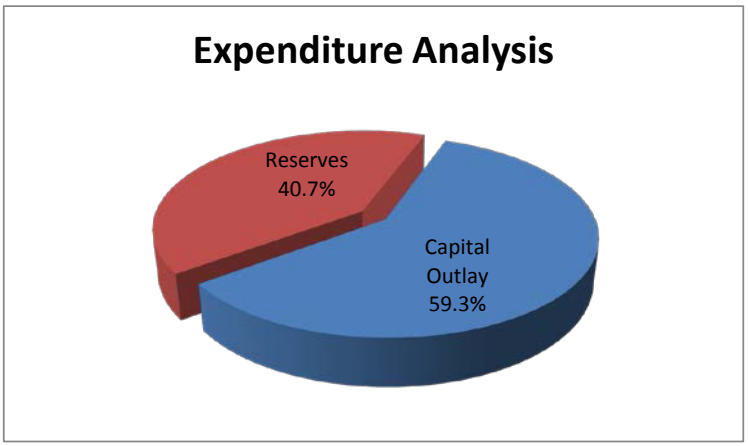
Finance Recommendation: Approve as requested.

Council Action: Approved as requested.

BUDGET SUMMARY

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
REVENUE						
	Intergovernmental	80,926	65,000	65,000	65,000	65,000
	Interest Income	112	100	100	100	100
	Beginning Reserves	205,500	193,121	209,863	229,963	229,963
	TOTAL REVENUES	**286,538**	**258,221**	**274,963**	**295,063**	**295,063**
BUDGET SUMMARY						
	Capital Outlay	76,676	145,000	45,000	175,000	175,000
	Reserves	209,863	113,221	229,963	120,063	120,063
	Gross City Cost	**286,538**	**258,221**	**274,963**	**295,063**	**295,063**





BUDGET DETAIL

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
31180	CTF - Lottery Funds	80,926	65,000	65,000	65,000	65,000
	Total Lottery	**80,926**	**65,000**	**65,000**	**65,000**	**65,000**
31610	Interest Earned	112	100	100	100	100
	Total Misc Revenue	**112**	**100**	**100**	**100**	**100**
	Restricted Reserves					
39090	Tabor Reserve	-	-	2,431	1,953	1,953
39399	Fund Balance Reserves	205,500	193,121	207,431	228,010	228,010
	Total Reserves	**205,500**	**193,121**	**209,863**	**229,963**	**229,963**
	Total	**286,538**	**258,221**	**274,963**	**295,063**	**295,063**

REVENUE SUMMARY

Intergovernmental	80,926	65,000	65,000	65,000	65,000
Interest Income	112	100	100	100	100
Beginning Reserves	205,500	193,121	209,863	229,963	229,963
TOTAL REVENUES	**286,538**	**258,221**	**274,963**	**295,063**	**295,063**

BUDGET DETAIL

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
57500	CAPITAL PROJECTS	-	-	-	-	-
57500	Benches & Tables	1,511				
57500	Shelters	39,739				
57500	Playground at Northrup	29,126				
57500	Parking Lot at Pearson		100,000		175,000	175,000
57500	Restrooms at Koshio		35,000	35,000		
57500	Path at Northrup		10,000	10,000		
57500	Sidewalk at Koshio	6,300				
	Total Capital Outlay	**76,676**	**145,000**	**45,000**	**175,000**	**175,000**
	Restricted Reserves					
59090	Tabor Reserve	2,431	-	1,953	1,953	1,953
59040	Fund Balance Reserves	207,431	113,221	228,010	118,110	118,110
	Total Reserves	**209,863**	**113,221**	**229,963**	**120,063**	**120,063**
	Gross City Cost	**286,538**	**258,221**	**274,963**	**295,063**	**295,063**

BUDGET SUMMARY

Capital Outlay	76,676	145,000	45,000	175,000	175,000
Reserves	209,863	113,221	229,963	120,063	120,063
Gross City Cost	**286,538**	**258,221**	**274,963**	**295,063**	**295,063**

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	95,345	140,000	140,000	140,000	140,000
Fixed Cost	21,278	78,000	78,000	78,000	78,000
Capital Outlay	75,000	455,042	305,042	480,042	480,042
Gross City Cost	191,622	673,042	523,042	698,042	698,042
Revenue	802,682	689,793	792,359	793,710	793,710
Transfers-to Utility Fund	(342,340)	(427,209)	(427,209)	(605,176)	(488,788)
Net City Cost	(268,720)	410,458	157,892	509,508	393,120
Budgeted Positions	0	0	0	0	0

SUMMARY OF CHANGES: The line items that changed by more than 10% include: Sales Tax Revenue (19%), NISP Water Project Fees (133%), Capital Projects (-36%), and Transfer Out (14%). An amount was added to Sales Tax Rebate. Capital Projects include raw water storage reserve ($25,000) and Windy Gap ($192,542). Budgeted fund revenue increased 15% not including reserves. Fund expenditures increased 8%. The overall fund balance decreased 40% from projected 2014 year-end. This is mainly due to capital projects.

OBJECTIVES: To continue working with NISP.

PERFORMANCE MEASURES

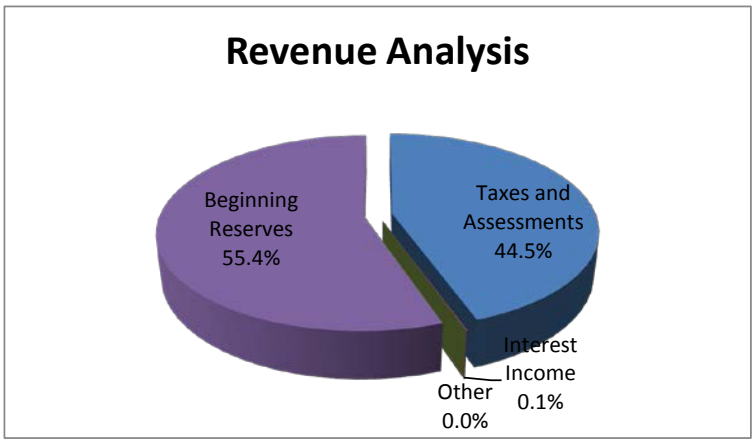
	2013 Actual	2014 Estimated	2015 Projected
Efficiency Measures			
Per Capita Cost (City Support)	$ (35.12)	$ 20.64	51.38

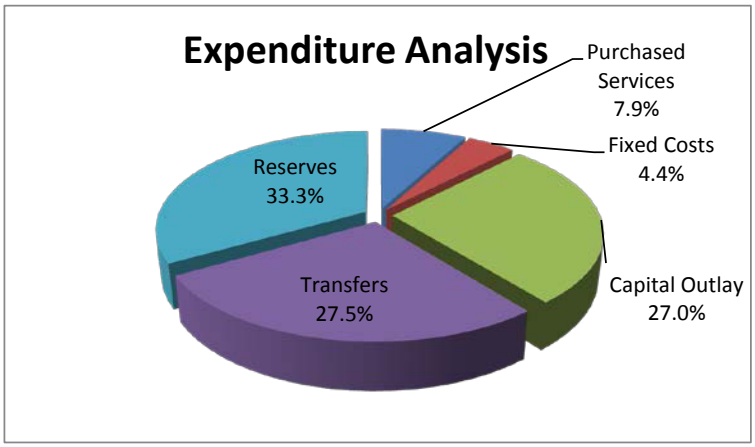
Finance Recommendation: Approve as requested.

Council Action: Approved as requested.

BUDGET SUMMARY

	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
REVENUES					
Taxes and Assessments	794,292	688,793	791,359	792,710	792,710
Interest Income	890	1,000	1,000	1,000	1,000
Other	7,500	-	-	-	-
Beginning Reserves	875,259	999,729	1,143,978	986,086	986,086
TOTAL REVENUES	**1,677,941**	**1,689,522**	**1,936,337**	**1,779,796**	**1,779,796**
BUDGET SUMMARY					
Purchased Services	95,345	140,000	140,000	140,000	140,000
Fixed Costs	21,278	78,000	78,000	78,000	78,000
Capital Outlay	75,000	455,042	305,042	480,042	480,042
Transfers	342,340	427,209	427,209	605,176	488,788
Reserves	1,143,978	589,271	986,086	476,578	592,966
Gross City Cost	**1,677,941**	**1,689,522**	**1,936,337**	**1,779,796**	**1,779,796**





REVENUE DETAIL

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
31120	Sales Tax Revenue	779,966	673,793	778,359	801,710	801,710
31121	Sales Tax Rebate	-	-	(24,000)	(24,000)	(24,000)
31130	Use Taxes	14,326	15,000	37,000	15,000	15,000
35265	Lease on CBT Water	7,500	-	-	-	-
31610	Interest Earned	890	1,000	1,000	1,000	1,000
	Restricted Reserves					
39390	Tabor Reserve	9,536	16,341	24,080	23,771	23,771
39305	Raw Water Storage Reserve	125,000	150,000	150,000	300,000	300,000
39399	Unappropriated Reserves	740,723	833,388	969,898	662,316	662,316
	TOTAL	**1,677,941**	**1,689,522**	**1,936,337**	**1,779,796**	**1,779,796**
REVENUE SUMMARY						
	Taxes and Assessments	794,292	688,793	791,359	792,710	792,710
	Interest Income	890	1,000	1,000	1,000	1,000
	Other	7,500	-	-	-	-
	Beginning Reserves	875,259	999,729	1,143,978	986,086	986,086
	TOTAL REVENUES	**1,677,941**	**1,689,522**	**1,936,337**	**1,779,796**	**1,779,796**

BUDGET DETAIL

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
53120	Legal Fees	57,785	80,000	80,000	80,000	80,000
53160	Plans & Studies	-	20,000	20,000	20,000	20,000
53210	Professional Services	37,559	40,000	40,000	40,000	40,000
	Total Purchased Services	**95,345**	**140,000**	**140,000**	**140,000**	**140,000**
55070	CBT Carryover	14,000	38,000	38,000	38,000	38,000
55307	Leases & Rentals Water Storage	-	30,000	30,000	30,000	30,000
55480	Water Use Augmentation	7,278	10,000	10,000	10,000	10,000
	Total Fixed Costs	**21,278**	**78,000**	**78,000**	**78,000**	**78,000**
55360	NISP	75,000	112,500	112,500	262,500	262,500
57500	Capital Projects	-	-	-	-	-
57500	Raw Water Storage		150,000		25,000	25,000
57500	Windy Gap		192,542	192,542	192,542	192,542
	Total Capital Outlay	**75,000**	**455,042**	**305,042**	**480,042**	**480,042**
	Restricted Reserves					
59040	To Fund Balance Reserve	969,898	257,388	662,316	127,767	244,155
59090	Tabor Reserve	24,080	31,883	23,771	23,811	23,811
	Assigned Reserves					
59160	Raw Water Storage Reserve	150,000	300,000	300,000	325,000	325,000
	Total Reserves	**1,143,978**	**589,271**	**986,086**	**476,578**	**592,966**
59200	To Water Fund	342,340	427,209	427,209	605,176	488,788
	TOTAL	**1,677,941**	**1,689,522**	**1,936,337**	**1,779,796**	**1,779,796**

BUDGET SUMMARY

Purchased Services	95,345	140,000	140,000	140,000	140,000
Fixed Costs	21,278	78,000	78,000	78,000	78,000
Capital Outlay	75,000	455,042	305,042	480,042	480,042
Transfers	342,340	427,209	427,209	605,176	488,788
Reserves	1,143,978	589,271	986,086	476,578	592,966
Gross City Cost	**1,677,941**	**1,689,522**	**1,936,337**	**1,779,796**	**1,779,796**

Budget Unit Summary

AGENCY/DEPARTMENT NAME: Cemetery Fund

BUDGET TITLE & NUMBER: 80-670

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

Resources	Actual Last Year	Budgeted Current Year	Projected Current Year	Requested Next Year	Final Next Year
Personnel Services	46,104	45,900	45,900	62,028	61,964
Supplies	2,721	4,950	5,750	16,100	18,357
Purchased Services	31,696	32,550	101,350	102,450	102,450
Capital Outlay	-	49,000	49,000	38,000	38,000
Gross City Cost	80,520	132,400	202,000	218,578	220,771
Transfer In from Memorial Fund	-	-	70,000	150,000	152,257
Revenue	68,929	73,900	76,250	47,800	47,800
Net City Cost	11,591	58,500	55,750	20,778	20,714
Budgeted Positions	1	1	1	1	1

SUMMARY OF CHANGES: The budget for the following line items changed by more than 10% from last year's budget: Columbarium Sales (33%), Sale of Cemetery Plots (-33%), Perpetual Care Revenue (-33%), Col Prep Care (33%), Grave Openings/Closings (-47%), Cem Foundation Order & Permit (-20%), Salaries & Wages (30%), FICA (29%), Medicare (29%), Workers Compensation (66%), Unemployment Insurance (27%), Health Insurance Expense (78%), Dental Insurance Expense (56%), Life & AD&D Insurance (52%), Retirement (50%), Long Term Disability (53%), General Supplies (25%), Office Supplies (100%), Seed/Sod/Trees (50%), Fuel & Oil (100%), Equipment < $5,000 (921%), Staff Development (400%), Travel & Meetings (150%), Uniforms (233%), Utilities-Electrical (20%), Utilities-Water & Sewer (5733%), and Capital Projects (-22%). Amounts were added to Operating Transfers In and Plans & Studies. Capital Projects includes trimming trees ($10,000), gator ($12,000), and a mower ($16,000). Equipment < $5,000 includes $3,000 for a casket cart and $2,257 from the Memorial Fund for a PA System. Repairs & Maintenance-Grounds includes $3,000 for headstone replacement. We have added an Operating Transfer In from the General Fund to pay for the higher cost of water & sewer and to help fund the expenses of the Cemetery as well as from the Memorial Fund for the fund balance to be used on a PA system budgeted in Equipment <$5,000. Not including transfers in, reserves and capital projects, fund revenue decreased 35% and fund expenses increased 119%. The fund balance decreased by 45% from 2014 projected year end balance. This is due to having more expenditures than revenue and the capital projects requested in 2015. An internal transfer from the General Fund is helping to keep the fund balance positive.

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

PERFORMANCE MEASURES

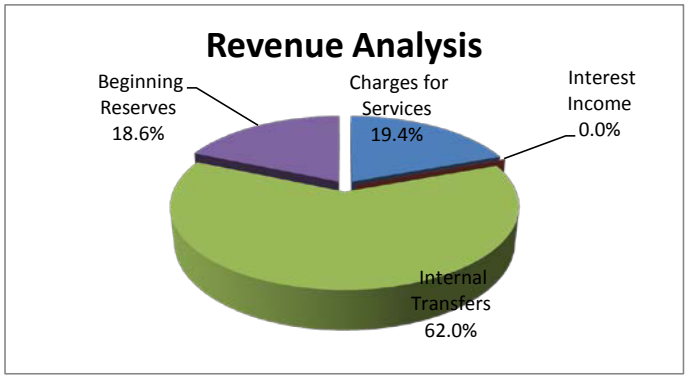
	2013 Actual	2014 Estimated	2015 Projected
Efficiency Measures			
Total Grave Sites Maintained	5,545	5,545	5,545
Total Spaces Available	673	646	634
Actual Burials	27	12	18
Cost per Grave Site	$ 15	$ 36	$ 40
Per Capita Cost (city support)	$1.51	$7.29	$2.71

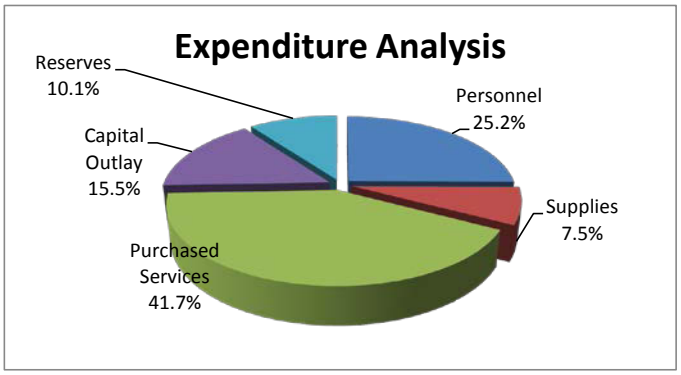
Finance Recommendation: Approve as requested.

Council Action: Approved as requested with adjustments to insurance premiums as recommended by VolkBell and with a transfer in from the Memorial Fund in the amount of $2,257 to be used for needed Cemetery equipment.

BUDGET SUMMARY

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
REVENUES						
	Charges for Services	68,800	73,800	76,150	47,700	47,700
	Interest Income	129	100	100	100	100
	Internal Transfers	-	-	70,000	150,000	152,257
	Beginning Reserves	112,987	103,776	101,395	45,645	45,645
	TOTAL REVENUES	**181,916**	**177,676**	**247,645**	**243,445**	**245,702**
BUDGET SUMMARY						
	Personnel	46,104	45,900	45,900	62,028	61,964
	Supplies	2,721	4,950	5,750	16,100	18,357
	Purchased Services	31,696	32,550	101,350	102,450	102,450
	Capital Outlay	-	49,000	49,000	38,000	38,000
	Reserves	101,395	45,276	45,645	24,867	24,931
	Gross City Cost	**181,916**	**177,676**	**247,645**	**243,445**	**245,702**





REVENUE DETAIL

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
36800	Columbarium Sales	1,300	1,950	2,600	2,600	2,600
36810	Sale Of Cemetery Plots	22,025	24,300	24,300	16,200	16,200
36820	Perpetual Care Revenue	12,025	10,800	10,800	7,200	7,200
36830	Col Prep Care	600	450	600	600	600
36840	Grave Openings/Closings	27,650	30,800	30,800	16,200	16,200
36850	Cemetery Miscellaneous Revenue	-	1,000	2,400	1,000	1,000
36860	Open/Close Columbarium	1,700	750	900	750	750
36870	Engraving Columbarium	-	750	750	750	750
36880	Foundation Order & Permit	3,500	3,000	3,000	2,400	2,400
31610	Interest Earned-Perp. Care Inv	129	100	100	100	100
39200	Transfer From General Fund	-	-	70,000	150,000	152,257
	Restricted Reserves					
39390	Tabor Reserve	234	2,138	2,068	2,288	2,288
39380	Perpetual Care Reserve	112,753	101,638	99,327	43,357	43,357
	TOTAL	**181,916**	**177,676**	**247,645**	**243,445**	**245,702**

REVENUE SUMMARY

Charges for Services	68,800	73,800	76,150	47,700	47,700
Interest Income	129	100	100	100	100
Internal Transfers	-	-	70,000	150,000	152,257
Beginning Reserves	112,987	103,776	101,395	45,645	45,645
TOTAL REVENUES	**181,916**	**177,676**	**247,645**	**243,445**	**245,702**

BUDGET DETAIL

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
51100	Salaries& Wages	35,191	34,921	34,921	45,298	45,298
51105	Overtime	1,438	1,000	1,000	1,000	1,000
51110	FICA	2,238	2,227	2,227	2,870	2,870
51115	Medicare	523	521	521	672	672
51255	VALIC Retirement 4.0	833	795	795	1,191	1,191
51120	Workers Compensation Insurance	2,537	2,878	2,878	4,776	4,776
51240	Vision Insurance	55	57	57	62	57
51220	Health Insurance	2,879	3,080	3,080	5,537	5,478
51230	Dental Insurance	200	201	201	314	314
51250	Life & AD&D Insurance	39	42	42	64	64
51285	Long Term Disability	61	68	68	104	104
51210	Unemployment Insurance	110	110	110	140	140
	Total Personnel	**46,104**	**45,900**	**45,900**	**62,028**	**61,964**
52010	General Supplies	771	1,200	1,200	1,500	1,500
52020	Office Supplies	-	50	50	100	100
52080	Fuel & Oil	941	1,500	2,300	3,000	3,000
52050	Tree Program	-	1,000	1,000	1,500	1,500
53105	Equipment <$5000	1,008	1,200	1,200	10,000	12,257
	Total Supplies	**2,721**	**4,950**	**5,750**	**16,100**	**18,357**
53060	Services	1,990	3,000	3,000	3,000	3,000
53160	Plans & Studies	-	-	-	500	500
53310	Uniforms	-	150	150	500	500
53320	Utilities	638	1,000	1,000	1,200	1,200
53340	Utilities - Water & Sewer	1,285	1,200	70,000	70,000	70,000
53240	Repairs & Maintenance - Equipment	6,656	3,000	3,000	3,000	3,000
53250	Repairs & Maintenance - Facility	1,001	1,500	1,500	1,500	1,500
53260	Repairs & Maintenance - Grounds	18,056	20,500	20,500	20,000	20,000
53300	Travel & Meetings	-	100	100	250	250
53275	Repurchase Cemetery Plot	2,070	2,000	2,000	2,000	2,000
53280	Staff Development	-	100	100	500	500
	Total Purchased Services	**31,696**	**32,550**	**101,350**	**102,450**	**102,450**
57500	Capital Projects	-	-	-	-	-
57500	Replace Equipment		10,000	10,000		
57500	Redo Entrances		10,000	10,000		
57500	Lowering Device		9,000	9,000		
57500	Trim Trees		10,000	10,000	10,000	10,000
57500	Gator				12,000	12,000
57500	Mower				16,000	16,000
57500	Additional Storage Shed		10,000	10,000		
	Total Capital Outlay	**-**	**49,000**	**49,000**	**38,000**	**38,000**
	Restricted Reserves					

BUDGET DETAIL

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
59090	Tabor Reserve	2,068	3,972	2,288	1,434	1,434
59050	Perpetual Care Reserve	99,327	41,304	43,357	23,433	23,497
	Total Reserves	**101,395**	**45,276**	**45,645**	**24,867**	**24,931**
	TOTAL	**181,916**	**177,676**	**247,645**	**243,445**	**245,702**

BUDGET SUMMARY

Personnel	46,104	45,900	45,900	62,028	61,964
Supplies	2,721	4,950	5,750	16,100	18,357
Purchased Services	31,696	32,550	101,350	102,450	102,450
Capital Outlay	-	49,000	49,000	38,000	38,000
Reserves	101,395	45,276	45,645	24,867	24,931
Gross City Cost	**181,916**	**177,676**	**247,645**	**243,445**	**245,702**

Budget Unit Summary

AGENCY/DEPARTMENT NAME: Memorial Fund

BUDGET TITLE & NUMBER: 85-675

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

Resources	Actual Last Year	Budgeted Current Year	Projected Next Year	Requested Next Year	Final Next Year
Transfers Out To Cemetery Fund	-	-	-	-	(2,257)
Revenue	1	-	37	1	1
Net City Cost	(1)	-	(37)	(1)	2,256
Budgeted Positions	0	0	0	0	0

SUMMARY OF CHANGES: There are no line items that changed by more than 10% from the previous year's budget. An amount was added to Interest Earned and Transfers Out. The fund balance decreased 100% from the 2014 projected year-end balance. All money in this fund were transferred to the Cemetery Fund to be spent on needed Cemetery equipment.

OBJECTIVES: To provide directed expenditures when donations are received.

PERFORMANCE MEASURES

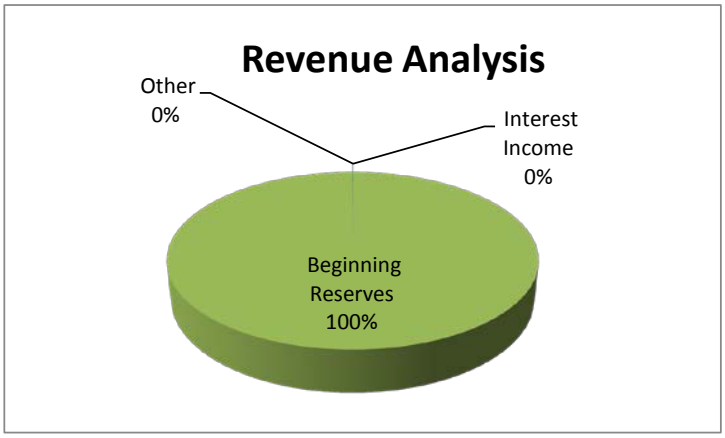
	2013 Actual	2014 Estimated	2015 Projected
Efficiency Measures			
Per Capita Cost (City Support)	(0.00)	(0.00)	0.29

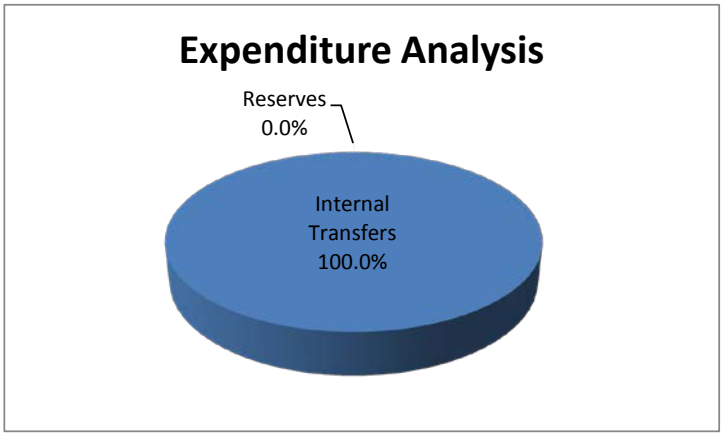
Finance Recommendation: Approve as requested.

Council Action: Approve as requested with appropriating the fund balance to be transferred to the Cemetery Fund to be spent on needed Cemetery equipment.

BUDGET SUMMARY

Account Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
REVENUES					
Interest Income	1	-	2	1	1
Other	-	-	35	-	-
Beginning Reserves	2,218	2,219	2,219	2,256	2,256
TOTAL REVENUES	**2,219**	**2,219**	**2,256**	**2,257**	**2,257**
BUDGET SUMMARY					
Internal Transfers	-	-	-	-	2,257
Reserves	2,219	2,219	2,256	2,257	(0)
TOTAL COSTS	**2,219**	**2,219**	**2,256**	**2,257**	**2,257**





REVENUE DETAIL

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
31610	Interest Earned	1	-	2	1	1
39020	Donations Private	-	-	35	-	-
39399	Restricted Reserves	2,218	2,219	2,219	2,256	2,256
	TOTAL	**2,219**	**2,219**	**2,256**	**2,257**	**2,257**

REVENUE SUMMARY

Interest Income	1	-	2	1	1
Other	-	-	35	-	-
Beginning Reserves	2,218	2,219	2,219	2,256	2,256
TOTAL REVENUES	**2,219**	**2,219**	**2,256**	**2,257**	**2,257**

BUDGET DETAIL

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
59200	Transfer Out	-	-	-	-	2,257
59040	Restricted Reserves	2,219	2,219	2,256	2,257	(0)
	TOTAL	**2,219**	**2,219**	**2,256**	**2,257**	**2,257**

BUDGET SUMMARY

Internal Transfers	-	-	-	-	2,257
Reserves	2,219	2,219	2,256	2,257	(0)
TOTAL COSTS	**2,219**	**2,219**	**2,256**	**2,257**	**2,257**

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	398,661	541,517	551,398	519,752	512,510
Supplies	14,670	24,800	24,800	28,900	28,900
Purchased Services	1,403,562	1,922,106	2,142,611	1,710,295	1,705,295
Fixed Cost	2,793,987	3,010,478	2,957,322	2,966,351	2,966,351
Capital Outlay	-	2,055,292	1,754,900	3,714,000	3,157,858
Gross City Cost	4,610,880	7,554,193	7,431,031	8,939,298	8,370,914
Transfers In From Water Sales Tax Fund	342,340	427,209	427,209	605,176	488,788
Revenue	5,405,638	4,617,660	6,390,007	6,051,769	6,021,198
Net City Cost	(1,137,098)	2,509,324	613,815	2,282,353	1,860,928
Budgeted Positions	6.8	8.05	8.05	8.15	8.15

SUMMARY OF CHANGES: To find more detail please see the departmental budget unit summaries. Revenue is estimated to have increased by 29% from last year's budget and expenses decreased 5% not including capital projects. The fund balance is 67% lower than the projected 2014 year-end balance. This is due to the large capital requests in 2015.

OBJECTIVES: See individual budget units

PERFORMANCE MEASURES

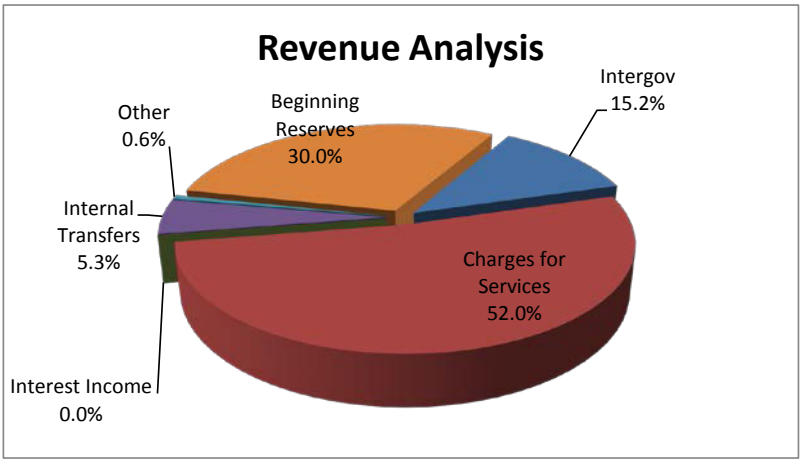
	2013 Actual	2014 Estimated	2015 Projected
Efficiency Measures			
Per Capita Cost (city support)	$ (148.62)	$ 80.23	$ 243.23

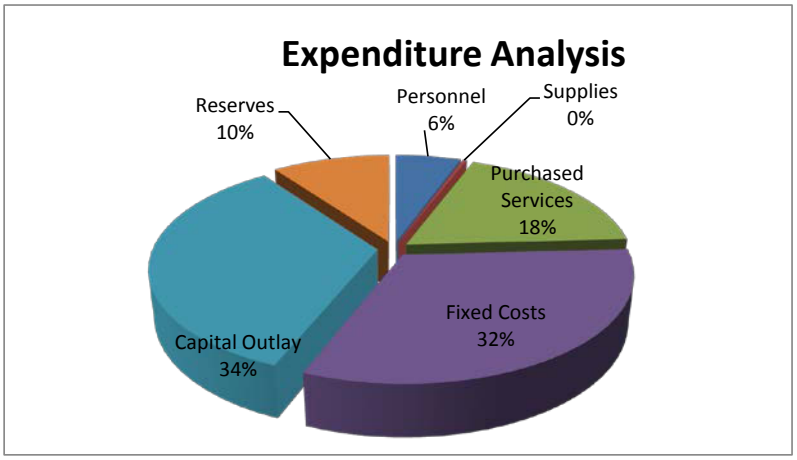
Finance Recommendation: See individual budget units

Council Action: See individual budget units.

BUDGET SUMMARY

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
REVENUES						
	Intergovernmental	-	345,573	345,573	1,163,888	1,133,317
	Charges for Services	5,038,088	4,265,087	5,355,260	4,830,881	4,830,881
	Interest Income	21,802	2,000	2,000	2,000	2,000
	Internal Transfers	342,340	427,209	427,209	605,176	488,788
	Other	345,748	5,000	687,174	55,000	55,000
	Beginning Reserves	2,264,829	2,986,245	3,401,928	2,788,113	2,788,113
	TOTAL REVENUES	**8,012,807**	**8,031,114**	**10,219,144**	**9,445,058**	**9,298,099**
EXPENDITURES						
	Personnel	398,661	541,517	551,398	519,752	512,510
	Supplies	14,670	24,800	24,800	28,900	28,900
	Purchased Services	1,403,562	1,922,106	2,142,611	1,710,295	1,705,295
	Fixed Costs	2,793,987	3,010,478	2,957,322	2,966,351	2,966,351
	Capital Outlay	-	2,055,292	1,754,900	3,714,000	3,157,858
	Reserves	3,401,928	476,921	2,788,113	505,760	927,185
	Gross City Cost	**8,012,808**	**8,031,114**	**10,219,144**	**9,445,058**	**9,298,099**





BUDGET DETAIL

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
39100	State/Federal Grants	-	345,573	345,573	1,163,888	1,133,317
35200	Bulk Water Sales	1,062,689	977,400	1,034,132	977,400	977,400
35500	Water Sales to Customers	2,085,932	1,987,668	2,320,153	2,174,281	2,174,281
35510	Water (Turn on & Reading Fees)	11,145	9,000	9,000	10,000	10,000
35520	Water Surcharges	18,294	15,000	15,000	15,000	15,000
35220	Coin Op Sales	8,183	7,500	7,700	7,500	7,500
35230	Sale of Water Meters	11,721	10,000	12,693	15,000	15,000
35255	Pipeline Lease	1,000	1,000	24,781	24,000	24,000
35525	Adjustments to Water Bills	(9)	-	-	-	-
35530	Sewer User Revenue	1,202,388	995,519	1,518,801	1,249,910	1,249,910
35270	Water Assessment Fee	72,353	74,000	74,000	76,395	76,395
35275	Capital Improvement Fee	72,353	74,000	74,000	76,395	76,395
35240	Water Tap Fees	98,864	30,000	20,000	20,000	20,000
35400	Sewer Tap Fees	19,189	19,000	10,000	10,000	10,000
35265	Lease Water	299,220	-	160,000	100,000	100,000
35250	Hudson -O&M Reimbursement	74,763	65,000	75,000	75,000	75,000
38100	Contributed Capital	-	-	115,965	-	-
38110	Contributed Capital	298,120	-	-	-	-
31610	Interest Earned	21,802	2,000	2,000	2,000	2,000
35260	Payment in Lieu of Water Shares	42,075	-	554,400	50,000	50,000
39000	Misc Revenue	5,553	5,000	16,809	5,000	5,000
39200	Transfer from Water Sales Tax Fund	342,340	427,209	427,209	605,176	488,788
39300	Emergency Reserve	131,942	173,341	461,088	743,103	743,103
39335	Fulton Return Project Reserve	-	350,000	350,000	200,000	200,000
39395	Debt Service Reserve	1,492,148	1,492,148	1,246,722	1,409,932	1,409,932
39360	Water Assessment Reserve	269,353	333,672	341,706	415,706	415,706
39350	Sewer Plant Investment Fee Reserve	26,524	326,524	26,524	36,524	36,524
39405	Unassigned Sewer Plant Reserve	225,000	-	300,000	375,000	375,000
39410	Water Plant Investment Fee Res	-	-	-	20,000	20,000
39355	Capital Repairs Reserve	223,549	287,868	295,902	369,902	369,902
39366	Water Storage Reserve	125,000	150,000	150,000	175,000	175,000
39370	Pay-in-lieu Water Shares Reserve	672,665	714,740	714,740	1,269,140	1,269,140
39365	Filter Replacement Reserve	80,000	120,000	120,000	160,000	160,000
39375	Water & Sewer Line Repl Reserve	775,000	925,000	925,000	325,000	325,000
39376	Water Main Expansion & Oversizing	300,000	450,000	450,000	600,000	600,000
39380	Well Improvement Reserve	60,000	70,000	70,000	80,000	80,000
39385	Filtration Study Reserve	60,000	70,000	70,000	80,000	80,000
39386	Lift Station Expansion Reserve	300,000	400,000	400,000	500,000	500,000
39390	Repair/Replace Equipment Reserve	400,000	500,000	500,000	600,000	600,000
39400	New Centrifuge Reserve	-	-	-	50,000	50,000
39399	Unappropriated Reserve	(2,876,352)	(3,377,048)	(3,019,755)	(4,621,195)	(4,621,195)
	Total	**8,012,807**	**8,031,114**	**10,219,144**	**9,445,058**	**9,298,099**

REVENUE SUMMARY

Intergovernmental	-	345,573	345,573	1,163,888	1,133,317
Charges for Services	5,038,088	4,265,087	5,355,260	4,830,881	4,830,881
Interest Income	21,802	2,000	2,000	2,000	2,000
Internal Transfers	342,340	427,209	427,209	605,176	488,788
Other	345,748	5,000	687,174	55,000	55,000
Beginning Reserves	2,264,829	2,986,245	3,401,928	2,788,113	2,788,113
TOTAL REVENUES	**8,012,807**	**8,031,114**	**10,219,144**	**9,445,058**	**9,298,099**

BUDGET DETAIL

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
51100	Salaries & Wages	290,334	396,285	396,285	359,107	353,554
51105	Overtime	7,777	11,000	11,000	11,000	11,000
51110	FICA	16,696	25,249	25,249	22,948	22,603
51115	Medicare	3,905	5,905	5,905	5,369	5,285
51255	VALIC Retirement 4.0	11,436	15,648	15,648	14,143	13,920
51240	Vision Insurance	787	950	950	1,108	1,028
51220	Health Insurance	60,381	77,900	77,900	84,762	83,858
51230	Dental Insurance	4,717	5,110	5,110	6,073	6,073
51250	Life & AD&D Insurance	650	866	866	778	760
51285	Long Term Disability Insurance	1,072	1,369	1,369	1,231	1,214
51120	Workers Compensation Insurance	-	-	9,881	12,113	12,113
51210	Unemployment Insurance	905	1,235	1,235	1,120	1,102
	Total Personnel	**398,661**	**541,517**	**551,398**	**519,752**	**512,510**
52010	General Supplies	11,684	13,000	13,000	17,000	17,000
52020	Office Supplies	1	-	-	100	100
53310	Uniforms	37	800	800	800	800
53105	Equipment <$5000	2,948	11,000	11,000	11,000	11,000
	Total Supplies	**14,670**	**24,800**	**24,800**	**28,900**	**28,900**
53060	Services	35,025	43,000	43,000	40,000	35,000
53030	Bank Charges	25,043	25,000	25,000	25,000	25,000
53080	Dues & Subscriptions	1,786	2,000	2,000	2,000	2,000
53110	Fees/Permits/Licenses	11,594	13,000	13,300	15,500	15,500
53320	Utilities - Electrical	218,719	260,000	260,000	266,000	266,000
53290	Telephone	1,425	1,450	1,450	2,075	2,075
53180	Postage	74	150	150	200	200
52080	Fuel & Oil	24,155	19,750	19,750	23,000	23,000
53100	Engineering Services	58,337	80,000	95,000	100,000	100,000
53120	Legal Fees	8,191	10,000	18,116	20,000	20,000
53160	Plans & Studies	70,518	20,000	146,500	66,500	66,500
53050	Waste Water Treatment Operations	782,953	864,442	864,442	879,120	879,120
53240	Repairs & Maintenance - Equip	151,447	107,000	177,543	169,000	169,000
53250	Repairs & Maintenance-Facility	10,349	470,764	470,764	80,000	80,000
53270	Repairs & Maintenance-Vehicle	2,244	3,000	3,000	4,000	4,000
53210	Professional Services	704	1,000	1,000	11,000	11,000
53220	Public Notices	-	1,000	1,000	1,000	1,000
53300	Travel/Meetings	-	-	-	1,250	1,250
53350	Water Testing	92	-	46	150	150
53280	Staff Development	907	550	550	4,500	4,500
	Total Purchased Services	**1,403,562**	**1,922,106**	**2,142,611**	**1,710,295**	**1,705,295**
55260	Insurance - CIRSA	67,957	67,645	67,645	64,862	64,862
55350	Misc Expenditures	1,562	2,000	2,000	2,000	2,000
55170	Depreciation Expense	1,098,041	1,003,591	1,003,591	1,031,072	1,031,072
58015	Amortization Loan Costs	-	16,311	16,311	-	-
58050	USDA Big Water 6M - Principal	-	-	122,000	128,000	128,000
58080	Water Treatment Plant Expansion	-	-	105,000	110,000	110,000
58040	USDA Big Water 5.5M - Principal	-	-	103,500	108,900	108,900
58090	Windy Gap Water - Principal	-	-	105,000	105,000	105,000
58070	CWCB Water Loan - Principal	-	-	108,549	108,549	108,549
58110	S. Water & Sewer Extension - Principal	6,932	-	-	-	-
58010	Loan Administrative Fees	12,750	-	-	-	-
58120	CWRPDA Sewer - Interest	266	-	-	-	-
58150	USDA Big Water 6M - Interest	244,048	238,569	238,569	232,240	232,240
58180	Water Treatment Plant Exp - Interest	49,162	44,670	44,670	39,420	39,420
58140	USDA Big Water 5.5M - Interest	227,278	223,853	223,853	218,479	218,479

BUDGET DETAIL

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
58190	Windy Gap Water - Interest	72,633	69,506	69,506	65,306	65,306
58170	CWCB Water Loan - Interest	56,383	54,296	54,296	52,168	52,168
58130	Centrifuge - Interest	93	-	-	-	-
58210	S. Water & Sewer Extension - Interest	-	88,073	-	-	-
55160	Weld County Tax Collection Fee	1,362	2,500	2,500	2,500	2,500
55430	SWSP Assessment	46,477	100,000	100,000	100,000	100,000
55470	Water Assessment	94,187	180,804	180,804	180,804	180,804
55280	CIRSA Insurance Claims	-	-	4,917	-	-
55307	Leases & Rentals Water Storage	163,140	240,000	240,000	240,000	240,000
55308	Water Lease	517,550	500,000	530,000	550,000	550,000
55475	Windy Gap Delivery	110,623	161,160	161,160	170,000	170,000
52090	Water Meters/Accessories	23,542	17,500	17,500	17,500	17,500
	Total Fixed Costs	**2,793,987**	**3,010,478**	**2,957,322**	**2,966,351**	**2,966,351**
57500	Capital Projects	-	2,055,292	1,754,900	3,714,000	3,157,858
	Total Capital Outlay	**-**	**2,055,292**	**1,754,900**	**3,714,000**	**3,157,858**
59010	Debt Service Reserve	1,246,722	1,513,064	1,409,932	1,401,674	1,401,674
59020	Emergency Reserve	461,088	209,944	743,103	893,930	837,091
59035	New Centrifuge Reserve	-	50,000	50,000	100,000	100,000
59080	Sewer Plant Investment Fee Reserve	26,524	401,524	36,524	46,524	46,524
59065	Unassigned Sewer Plant Reserve	300,000	-	375,000	450,000	225,000
59095	Water Plant Investment Fee Res	-	-	20,000	40,000	40,000
59081	Filtration Study	70,000	80,000	80,000	90,000	90,000
59085	Fulton Return Project Reserve	350,000	350,000	200,000	200,000	200,000
59100	Capital Repairs Reserve	295,902	361,868	369,902	446,297	446,297
59110	Filter Replacement Reserve	120,000	160,000	160,000	200,000	200,000
59115	Pay-in-lieu Water Shares Reserve	714,740	714,740	1,269,140	1,319,140	1,319,140
59120	Repair/Replace Equipment Reserve	500,000	600,000	600,000	700,000	600,000
59140	Water Assessment Reserve	341,706	407,672	415,706	492,101	492,101
59145	Raw Water Storage Reserve	150,000	175,000	175,000	200,000	200,000
59150	Water & Sewer Line Replacement Res	925,000	325,000	325,000	-	-
59151	Water Main Expansion & Oversizing	450,000	600,000	600,000	750,000	600,000
59155	Well Improvement Reserve	70,000	30,000	80,000	-	-
59160	Lift Station Expansion Reserve	400,000	500,000	500,000	-	-
59040	Fund Balance Reserves	(3,019,755)	(6,001,891)	(4,621,195)	(6,823,907)	(5,870,644)
	Total Reserves	**3,401,928**	**476,921**	**2,788,113**	**505,760**	**927,185**
	TOTAL	**8,012,808**	**8,031,114**	**10,219,144**	**9,445,058**	**9,298,099**

BUDGET SUMMARY

Personnel	398,661	541,517	551,398	519,752	512,510
Supplies	14,670	24,800	24,800	28,900	28,900
Purchased Services	1,403,562	1,922,106	2,142,611	1,710,295	1,705,295
Fixed Costs	2,793,987	3,010,478	2,957,322	2,966,351	2,966,351
Capital Outlay	-	2,055,292	1,754,900	3,714,000	3,157,858
Reserves	3,401,928	476,921	2,788,113	505,760	927,185
Gross City Cost	**8,012,808**	**8,031,114**	**10,219,144**	**9,445,058**	**9,298,099**

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	191,583	289,321	289,321	235,265	228,884
Supplies	10,988	15,300	15,300	17,300	17,300
Purchased Services	61,922	37,150	38,650	46,500	41,500
Fixed Cost	206,802	211,865	211,865	204,109	204,109
Capital Outlay	-	870,000	870,000	1,290,000	913,321
Gross City Cost	471,296	1,423,636	1,425,136	1,793,174	1,405,114
Net City Cost	471,296	1,423,636	1,425,136	1,793,174	1,405,114
Budgeted Positions	3.5	4.25	4.25	3.75	3.75

SUMMARY OF CHANGES: .25 FTE of a Maintenance Worker position has been reallocated from Water Lines to Streets. VolkBell recommended a few salary adjustments and informed us of a few changes to insurance premiums for 2015. These are incorporated into the final budget column. The budget for the following line items has changed by more than 10%: Salaries & Wages (-22%), FICA (-22%), Medicare (-22%), Unemployment Insurance (-22%), Health Insurance (-16%), Vision Insurance (-12%), Life & AD&D Insurance (-24%), Retirement (-23%), Long Term Disability (-23%), General Supplies (20%), Fuel & Oil (15%), Contractual Services (-100%), Postage (100%), Repairs & Maintenance-Equip (20%), Repairs & Maintenance-Vehicle (33%), Staff Development (733%), Telephone (33%), and Loan Costs-Amortization (-100%). Amounts were added to Plans & Studies for 2015. Capital Projects includes line replacement on Hoover from 6th to 9th ($230,000), line replacement on 5th from Fulton to Grand ($230,000), line replacement on 6th from Park to Grand ($400,000), and line extension on 14th St. ($53,321). DOLA grant revenue will fund 50% of Hoover, 5th, 6th and 14th Street projects. The revenue is shown in the Utility Fund Administration department. Overall, the department expenses decreased 1% from last year's budget.

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

PERFORMANCE MEASURES

	2013 Actual	2014 Estimated	2015 Projected
Efficiency Measures/Miles of Water Mains	45	46	49
Cost Per Mile To Maintain	$ 10,473	$ 30,981	$ 28,676
Per Capita Cost (City Support)	$ 61.60	$ 186.27	$ 183.65

Finance Recommendation: Approve as requested.

Council Action: Approved as requested with removing $5,000 from Services, removing $100,000 from Capital Projects for Line Replacement, removing $150,000 from Capital Projects for Water Main Extension & Oversizing, removing $40,000 from Capital Projects for Engineering for 18th Line Replacement, and replacing the $140,000 for 14th Street with $53,321. In addition, salary and insurance adjustments were made per VolkBell's recommendations.

BUDGET DETAIL

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
51100	Salaries & Wages	141,446	214,815	214,815	172,297	166,979
51105	Overtime	3,417	5,000	5,000	5,000	5,000
51110	FICA	8,057	13,628	13,628	10,993	10,663
51115	Medicare	1,884	3,188	3,188	2,573	2,494
51255	VALIC Retirement 4.0	5,478	8,472	8,472	6,762	6,549
51250	Life & AD&D Insurance	344	467	467	373	357
51210	Unemployment Insurance	435	665	665	536	519
51220	Health Insurance Expense	27,423	39,381	39,381	33,318	32,962
51230	Dental Insurance Expense	2,211	2,488	2,488	2,375	2,375
51240	Vision Insurance Expense	347	473	473	449	415
51285	LTD Insurance Expense	540	744	744	589	571
	Total Personnel	**191,583**	**289,321**	**289,321**	**235,265**	**228,884**
52010	General Supplies	9,844	10,000	10,000	12,000	12,000
53310	Uniforms	37	300	300	300	300
53105	Equipment <$5000	1,107	5,000	5,000	5,000	5,000
	Total Supplies	**10,988**	**15,300**	**15,300**	**17,300**	**17,300**
53060	Services	4,469	8,000	8,000	5,000	-
53290	Telephone	422	300	300	400	400
53180	Postage	-	50	50	100	100
52080	Fuel & Oil	16,098	13,000	13,000	15,000	15,000
53160	Plans & Studies	-	-	1,500	6,500	6,500
53240	Repairs & Maintenance - Equip	27,827	2,500	2,500	3,000	3,000
53250	Repairs & Maintenance-Facility	10,349	10,000	10,000	10,000	10,000
53270	Repairs & Maintenance-Vehicle	2,244	3,000	3,000	4,000	4,000
53280	Staff Development	513	300	300	2,500	2,500
	Total Purchased Services	**61,922**	**37,150**	**38,650**	**46,500**	**41,500**
55170	Depreciation Expense	183,260	178,054	178,054	186,609	186,609
58015	Amortization Loan Costs	-	16,311	16,311	-	-
52090	Water Meters/Accessories	23,542	17,500	17,500	17,500	17,500
	Total Fixed Costs	**206,802**	**211,865**	**211,865**	**204,109**	**204,109**
57500	Capital Projects	-	-	-	-	-
57500	Line Replacement		100,000	100,000	100,000	
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	230,000	230,000
57500	Line Repl on 5th from Fulton to Grand		95,000	95,000	230,000	230,000
57500	Line Repl on 6th from Park to Grand				400,000	400,000
57500	Water Main Extension & Over sizing		150,000	150,000	150,000	
57500	Engineering for 18th Line Repl				40,000	
57500	Utility Truck		50,000	50,000		
57500	Trench Shoring		20,000	20,000		
57500	14th St. Line Ext.				140,000	53,321
	Total Capital Outlay	**-**	**870,000**	**870,000**	**1,290,000**	**913,321**

BUDGET DETAIL

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
	TOTAL	**471,296**	**1,423,636**	**1,425,136**	**1,793,174**	**1,405,114**

BUDGET SUMMARY

Personnel	191,583	289,321	289,321	235,265	228,884
Supplies	10,988	15,300	15,300	17,300	17,300
Purchased Services	61,922	37,150	38,650	46,500	41,500
Fixed Costs	206,802	211,865	211,865	204,109	204,109
Capital Outlay	-	870,000	870,000	1,290,000	913,321
Gross City Cost	**471,296**	**1,423,636**	**1,425,136**	**1,793,174**	**1,405,114**

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	130,142	154,033	154,333	99,583	99,583
Fixed Cost	80,548	77,540	77,540	78,907	78,907
Capital Outlay	0	60,000	0	110,000	100,000
Gross City Cost	210,690	291,573	231,873	288,490	278,490
Net City Cost	210,690	291,573	231,873	288,490	278,490
Budgeted Positions	0	0	0	0	0

SUMMARY OF CHANGES: The budget for the following line items changed by more than 10% from last year's budget: Contractual Operation/Management (-79%), Repairs & Equipment-Equipment (228%), Utilities-Electrical (-17%), and Capital Projects (67%). Capital Projects includes catholic church well improvements ($100,000). Repairs & Maintenance-Equip includes golf course well inspection & cleaning ($15,000) and well 4 inspection ($15,000). The expenses for this department decreased 4% from last year's budget.

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

PERFORMANCE MEASURES

	2013 Actual	2014 Estimated	2015 Projected
Efficiency Measures/Gallons (Millions) Pumped	239	241	241
Per Million Gallons Pumped	$ 882	$ 962	$ 1,156
Per Capita Cost (City Support)	$ 27.54	$ 30.31	$ 36.40

Finance Recommendation: Approve as requested.

Council Action: Approved as requested with the removal of $10,000 from Capital Projects for well improvements.

BUDGET DETAIL

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
53320	Utilities	35,663	60,000	60,000	50,000	50,000
53110	Fees/Permits/Licenses	4	-	300	-	-
53050	OMI Operations	85,914	84,283	84,283	17,583	17,583
53240	Repairs/Maintenance	8,561	9,750	9,750	32,000	32,000
	Total Purchased Services	**130,142**	**154,033**	**154,333**	**99,583**	**99,583**
55170	Depreciation Expense	80,548	77,540	77,540	78,907	78,907
	Total Fixed Costs	**80,548**	**77,540**	**77,540**	**78,907**	**78,907**
57500	Capital Expenditures	-	-	-	-	-
57500	Catholic Church Well Impr				100,000	100,000
57500	Well Improvements		60,000		10,000	
	Total Capital Outlay	**-**	**60,000**	**-**	**110,000**	**100,000**
	TOTAL	**210,690**	**291,573**	**231,873**	**288,490**	**278,490**

BUDGET SUMMARY

Purchased Services	130,142	154,033	154,333	99,583	99,583
Fixed Costs	80,548	77,540	77,540	78,907	78,907
Capital Outlay	-	60,000	-	110,000	100,000
Gross City Cost	**210,690**	**291,573**	**231,873**	**288,490**	**278,490**

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	380,538	411,566	470,655	488,468	488,468
Fixed Cost	469,681	520,955	520,955	519,123	519,123
Capital Outlay	-	290,000	250,000	255,000	195,000
Gross City Cost	850,219	1,222,521	1,241,610	1,262,591	1,202,591
Revenue	1,291,113	1,083,400	1,721,006	1,161,400	1,161,400
Net City cost	(440,895)	139,121	(479,396)	101,191	41,191
Budgeted Positions	0	0	0	0	0

SUMMARY OF CHANGES: The budget for the following line items changed by more than 10% from the previous year's budget: Sale of Water Meters (50%), Water Tap Fees (-33%), Hudson Water Reimbursement (15%), Pipeline Lease (2300%), and Capital Projects (-33%). Amounts were added to Payment In Lieu of Water Shares, Repairs & Maintenance-Facility, and Water Testing. Capital Projects includes an influent pump ($30,000), Raw Water Pump 1 VFD Replacement ($25,000), Raw Water Tank Painting ($100,000), and filter replacement reserve ($40,000). Departmental revenue is up 7% and expenses are down 2%.

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

PERFORMANCE MEASURES

	2013 Actual	2014 Estimated	2015 Projected
Efficiency Measures/Gallons (million) Treated Water	477	448	425
Cost per million gallon treated water	$ 1,782	$ 2,771	$ 2,830
Per Capita Cost (city support)	$ (57.63)	$ (62.66)	$ 5.38

Finance Recommendation: Approve as requested.

Council Action: Approved as requested with moving the $60,000 for SCADA computers and software to the General Fund Internal Technology department. Adjustments were made to 2014 projected year-end figures to make them more accurate.

REVENUE DETAIL

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
35200	Bulk Water Sales	1,062,689	977,400	1,034,132	977,400	977,400
35230	Sale of Water Meters	11,721	10,000	12,693	15,000	15,000
35255	Pipeline Lease	1,000	1,000	24,781	24,000	24,000
35240	Water Tap Fees	98,864	30,000	20,000	20,000	20,000
35250	Hudson Water O&M Reimbursement	74,763	65,000	75,000	75,000	75,000
35260	Payment in Lieu of Water Shares	42,075	-	554,400	50,000	50,000
	Revenue Water Plant	**1,291,113**	**1,083,400**	**1,721,006**	**1,161,400**	**1,161,400**

REVENUE SUMMARY

Charges for Services	1,249,038	1,083,400	1,166,606	1,111,400	1,111,400
Other	42,075	-	554,400	50,000	50,000
Total Revenues	**1,291,113**	**1,083,400**	**1,721,006**	**1,161,400**	**1,161,400**

BUDGET DETAIL

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
53320	Utilities	75,070	95,000	95,000	95,000	95,000
53100	Engineering Services	12,977	20,000	20,000	20,000	20,000
53050	OMI Operations	256,841	265,816	265,816	281,318	281,318
53240	Repairs/Maintenance	35,557	30,750	89,793	32,000	32,000
53350	Water Testing	92	-	46	150	150
53250	R&M Facility Maintenance	-	-	-	60,000	60,000
	Total Purchased Services	**380,538**	**411,566**	**470,655**	**488,468**	**488,468**
55170	Depreciation Expense	423,204	420,955	420,955	419,123	419,123
55430	SWSP Assessment	46,477	100,000	100,000	100,000	100,000
	Total Fixed Costs	**469,681**	**520,955**	**520,955**	**519,123**	**519,123**
57500	Capital Projects	-	-	-	-	-
57500	Influent Pump				30,000	30,000
57500	Raw Water Pump 1 VFD Repl.				25,000	25,000
57500	Raw Water Tank Painting				100,000	100,000
57500	Filter Replacement		40,000		40,000	40,000
57500	SCADA Computer & Software				60,000	
57500	New filters		250,000	250,000		
	Total Capital Outlay	**-**	**290,000**	**250,000**	**255,000**	**195,000**
	TOTAL	**850,219**	**1,222,521**	**1,241,610**	**1,262,591**	**1,202,591**

BUDGET SUMMARY

Purchased Services	380,538	411,566	470,655	488,468	488,468
Fixed Costs	469,681	520,955	520,955	519,123	519,123
Capital Outlay	-	290,000	250,000	255,000	195,000
Gross City Cost	**850,219**	**1,222,521**	**1,241,610**	**1,262,591**	**1,202,591**

Budget Unit Summary

AGENCY/DEPARTMENT NAME: Utility-Sewer Line Repair

BUDGET TITLE & NUMBER: 40-530

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

Resources	Actual Last Year	Budgeted Current Year	Projected Current Year	Requested Next Year	Final Next Year
Personnel Services	194,295	234,889	234,889	221,741	221,029
Supplies	3,559	7,500	7,500	9,500	9,500
Purchased Services	34,718	10,550	22,050	25,325	25,325
Fixed Cost	178,153	144,304	144,304	150,394	150,394
Capital Outlay	-	375,392	350,000	874,000	749,537
Gross City Cost	410,726	772,635	758,743	1,280,960	1,155,785
Net City Cost	410,726	772,635	758,743	1,280,960	1,155,785
Budgeted Positions	3	3.5	3.5	3.5	3.5

SUMMARY OF CHANGES: The budget for the following accounts has changed more than 10% from last year's budget: Dental Insurance Expense (11%), General Supplies (100%), Fuel & Oil (19%), Repairs & Maintenance-Equip (329%), Staff Development (700%), Telephone (50%), and Capital Projects (93%). An amount was added for Travel & Meetings for 2015 as well. Capital Projects includes line replacement on Harrison from 52 to 9th ($350,000), engineering for Harrison project ($40,000), line replacement on Hoover alley from 6th to 11th ($214,000), and a line extension on 14th St. ($145,537). DOLA grants have been applied for to fund 50% of the Hoover alley and 14th St. projects. The revenue is in the Administrative Department budget. Salaries and insurance benefits as well as related expenses changed per VolkBell's recommendations. Departmental expenses not including Capital Projects increased 2% from last year's budget.

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

PERFORMANCE MEASURES

	2013 Actual	2014 Estimated	2015 Projected
Efficiency Measures/Mile of Sewer lines	36	37	39
Cost Per Mile to Maintain	$ 11,409	$ 20,507	$ 29,636
Per Capita Cost (city support)	$ 53.68	$ 99.17	$ 151.06

Finance Recommendation: Approve as requested.

Council Action: Approved as requested with adjustments to salaries and insurance premiums per VolkBell and with the removal of $50,000 from Capital Projects for line replacement, with the removal of $100,000 from Capital Projects for repair/replace equipment and with changing the amount of the line extension project on 14th St. from $120,000 to $145,537. Adjustments were made to 2014 projected year-end figures to make them more accurate.

BUDGET DETAIL

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
51100	Salaries & Wages	138,954	167,264	167,264	154,301	154,066
51105	Overtime	4,360	6,000	6,000	6,000	6,000
51110	FICA	7,825	10,741	10,741	9,939	9,924
51115	Medicare	1,830	2,511	2,511	2,325	2,320
51255	Retirement	5,416	6,608	6,608	6,081	6,071
51210	Unemployment Insurance	430	525	525	486	485
51220	Health Insurance Expense	31,866	37,299	37,299	38,414	38,005
51230	Dental Insurance Expense	2,426	2,542	2,542	2,831	2,831
51240	Vision Insurance Expense	425	461	461	507	471
51250	Life & AD&D Insurance Exp	278	364	364	332	330
51285	LTD Insurance Expense	487	574	574	525	526
	Total Personnel	**194,295**	**234,889**	**234,889**	**221,741**	**221,029**
52010	General Supplies	1,718	2,000	2,000	4,000	4,000
53310	Uniforms	-	500	500	500	500
53105	Equipment <$5000	1,841	5,000	5,000	5,000	5,000
	Total Supplies	**3,559**	**7,500**	**7,500**	**9,500**	**9,500**
53290	Telephone	120	50	50	75	75
53300	Travel & Meetings	-	-	-	250	250
52080	Fuel & Oil	8,057	6,750	6,750	8,000	8,000
53240	Repair & Maintenance- Equip	26,147	3,500	15,000	15,000	15,000
53280	Staff Development	394	250	250	2,000	2,000
	Total Purchased Services	**34,718**	**10,550**	**22,050**	**25,325**	**25,325**
55170	Depreciation Expense	177,332	143,304	143,304	149,394	149,394
55350	Misc Expenses	821	1,000	1,000	1,000	1,000
	Total Fixed Costs	**178,153**	**144,304**	**144,304**	**150,394**	**150,394**
57500	Capital Projects	-	-	-	-	-
57500	Line Replacement		50,000	50,000	50,000	
57500	Line Repl-Pacific from 52 to 9th		200,000	200,000		
57500	Line Repl-Harrison from 52 to 9th				350,000	350,000
57500	Engineering for Harrison Repl				40,000	40,000
57500	Line Repl-Hoover Alley from 6th to 11th				214,000	214,000
57500	Repair/Replace Equipment		100,000	100,000	100,000	
57500	Line Repl-Reynolds		25,392			
57500	Line Ext. - 14th St.				120,000	145,537
	Total Capital Outlay	**-**	**375,392**	**350,000**	**874,000**	**749,537**
	TOTAL	**410,726**	**772,635**	**758,743**	**1,280,960**	**1,155,785**

BUDGET SUMMARY

Personnel	194,295	234,889	234,889	221,741	221,029
Supplies	3,559	7,500	7,500	9,500	9,500
Purchased Services	34,718	10,550	22,050	25,325	25,325
Fixed Costs	178,153	144,304	144,304	150,394	150,394
Capital Outlay	-	375,392	350,000	874,000	749,537
Gross City Cost	**410,726**	**772,635**	**758,743**	**1,280,960**	**1,155,785**

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	608,685	628,832	628,832	738,471	738,471
Fixed Cost	233,696	183,738	183,738	179,316	179,316
Capital Outlay	-	194,900	119,900	265,000	280,000
Gross City Cost	842,382	1,007,470	932,470	1,182,787	1,197,787
Revenue	1,221,577	1,014,519	1,528,801	1,259,910	1,259,910
Net City Cost	(379,196)	(7,049)	(596,331)	(77,123)	(62,123)
Budgeted Positions	0	0	0	0	0

SUMMARY OF CHANGES: The budget for the following accounts has changed by more than 10% from the last year's budget: Sewer Tap Fees (-47%), Sewer User Revenues (26%), Contractual Operation/Management (16%), Fees/Permits/Licenses (25%), Repairs & Maintenance-Equipment (14%), Telephone (100%), Utilities-Electrical (15%), and Capital Projects (44%). An amount was added to Repairs & Maintenance-Facility for 2015. Capital Projects consists of centrifuge backdrive ($30,000), replace/rebuild centrifuge ($50,000), north lift station pump 1 ($25,000), RAS Pump VFD Replacement ($25,000) and Wastewater Treatment Plant Pre-design ($150,000). Departmental revenues increased 24% and expenses increased 13% not including Capital Projects.

OBJECTIVES: Assure that the sewer treatment process is uninterrupted.

PERFORMANCE MEASURES

	2013 Actual	2014 Estimated	2015 Projected
Efficiency Measures/ Gallons (Million) Sewage Treated	410	472	494
Cost Per Million Gallon Sewage Treated	$ 2,055	$ 1,976	$ 2,425
Per Capita Cost (City Support)	$ (49.56)	$ (77.94)	$ (8.12)

Finance Recommendation: Approve as requested.

Council Action: Approved as requested with removing $75,000 from Capital Projects for Plant Expansion, with moving the $60,000 from Capital Projects for SCADA Computer & Software to the General Fund Internal Technology department, and with adding $150,000 to Capital Projects for WWTP Pre-Design. Adjustments were made to 2014 projected year-end figures to make them more accurate.

REVENUE DETAIL

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
35530	Sewer User Revenues	1,202,388	995,519	1,518,801	1,249,910	1,249,910
35400	Sewer Tap Fees	19,189	19,000	10,000	10,000	10,000
	Revenue Sewer	**1,221,577**	**1,014,519**	**1,528,801**	**1,259,910**	**1,259,910**

REVENUE SUMMARY

Charges for Services	1,221,577	1,014,519	1,528,801	1,259,910	1,259,910
Total Revenues	**1,221,577**	**1,014,519**	**1,528,801**	**1,259,910**	**1,259,910**

BUDGET DETAIL

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
53110	Fees/Permits/Licenses	11,491	12,000	12,000	15,000	15,000
53320	Utilities	102,993	100,000	100,000	115,000	115,000
53160	Plans & Studies	-	10,000	10,000	10,000	10,000
53050	OMI Operations	440,197	453,832	453,832	527,471	527,471
53240	Repairs/Maintenance	53,354	52,500	52,500	60,000	60,000
53250	R&M Facility Maintenance	-	-	-	10,000	10,000
53290	Telephone	650	500	500	1,000	1,000
	Total Purchased Services	**608,685**	**628,832**	**628,832**	**738,471**	**738,471**
55170	Depreciation Expense	233,696	183,738	183,738	179,316	179,316
	Total Fixed Costs	**233,696**	**183,738**	**183,738**	**179,316**	**179,316**
57500	Capital Outlay	-	-	-	-	-
57500	Rebuild Centrifuge		30,000	30,000		
57500	Plant Expansion Reserve		75,000		75,000	-
57500	Centrifuge Backdrive		30,000	30,000	30,000	30,000
57500	Non-Potable Water Pump		20,000	20,000		
57500	Effluent Flow Meter		19,900	19,900		
57500	Replace/Rebuild Centrifuge				50,000	50,000
57500	N. Lift St. Pump 1				25,000	25,000
57500	RAS Pump VFD Repl				25,000	25,000
57500	SCADA Computer & Software				60,000	
57500	WWTP Pre-Design					150,000
57500	Blower		20,000	20,000		
	Total Capital Outlay	**-**	**194,900**	**119,900**	**265,000**	**280,000**
	TOTAL	**842,382**	**1,007,470**	**932,470**	**1,182,787**	**1,197,787**

BUDGET SUMMARY

Purchased Services	608,685	628,832	628,832	738,471	738,471
Fixed Costs	233,696	183,738	183,738	179,316	179,316
Capital Outlay	-	194,900	119,900	265,000	280,000
Gross City Cost	**842,382**	**1,007,470**	**932,470**	**1,182,787**	**1,197,787**

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	16,395	17,307	17,307	50,633	50,484
Supplies	123	2,000	2,000	2,100	2,100
Purchased Services	57,667	61,200	61,200	61,700	61,700
Capital Outlay	-	15,000	15,000	-	-
Gross City Cost	74,185	95,507	95,507	114,433	114,284
Revenue	2,567,472	2,167,168	2,659,853	2,459,571	2,459,571
Net City Cost	(2,493,288)	(2,071,661)	(2,564,346)	(2,345,138)	(2,345,287)
Budgeted Positions	0.3	0.3	0.3	0.9	0.9

SUMMARY OF CHANGES: We removed .1 FTE from 3 Finance Department staff members and added .9 FTE from a new full-time Utility Billing Clerk. The budget for the following accounts was changed by more than 10% from the previous year's budget: Water (Turn On & Reading Fee) (11%), Salaries & Wages (129%), FICA (129%), Medicare (129%), Unemployment Insurance (118%), Health Insurance Expense (957%), Dental Insurance Expense (984%), Vision Insurance Expense (788%), Life/AD&D Insurance (109%), Retirement (129%), Long Term Disability (129%), Fees/Permits/Licenses (-50%), and Capital Projects (-100%). Amounts were added to Lease Water, Office Supplies, and Travel & Meetings. Not including Capital Projects, the departmental revenue increased 13% and the expenses increased 42%.

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

	2013 Actual	2014 Estimated	2015 Projected
Efficiency Measures:			
Number of Accounts	2,352	2,368	2,378
Total Bills Mailed	29,939	29,999	30,009
Avg Shut Off Notices Mailed Per Month	456	443	400
Avg Shut-offs Done Per Month	97	77	70
UB Direct Bill Pmt ACH Trans Processed	647	497	0
Total Lockbox Transactions Processed	6,485	6,461	6,000
PSN Transactions Processed	5,737	6,794	7,000
Per Utility Customer Cost	$ 31.54	$ 40.33	$ 48.06
Per Capita Cost (City Support)	$ (325.88)	$ (335.16)	$ (306.53)

Finance Recommendation: Approve as requested.

Council Action: Approved as requested with adjustments made to insurance premiums per VolkBell. Projected 2014 year-end figures were adjusted to make figures more accurate.

REVENUE DETAIL

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
35500	Water Sales To Customer	2,085,932	1,987,668	2,320,153	2,174,281	2,174,281
35510	Water (Turn On & Reading Fees)	11,145	9,000	9,000	10,000	10,000
35520	Water Surcharges	18,294	15,000	15,000	15,000	15,000
35220	Coin Op Sales	8,183	7,500	7,700	7,500	7,500
35525	Adjustments To Water Accounts	(9)	-	-	-	-
35270	Water Augmentation Fee	72,353	74,000	74,000	76,395	76,395
35265	Lease Water	299,220	-	160,000	100,000	100,000
35275	Capital Improvement Fee	72,353	74,000	74,000	76,395	76,395
	Revenue Water	**2,567,472**	**2,167,168**	**2,659,853**	**2,459,571**	**2,459,571**

REVENUE SUMMARY

Charges for Services	2,268,252	2,167,168	2,499,853	2,359,571	2,359,571
Other	299,220	-	160,000	100,000	100,000
Total Revenues	**2,567,472**	**2,167,168**	**2,659,853**	**2,459,571**	**2,459,571**

BUDGET DETAIL

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
51100	Salaries & Wages	13,546	14,206	14,206	32,509	32,509
51110	FICA	814	880	880	2,016	2,016
51115	Medicare	190	206	206	471	471
51255	VALIC Retirement 3.0	542	568	568	1,300	1,300
51210	Unemployment Insurance	41	45	45	98	98
51220	Health Insurance Expense	1,092	1,220	1,220	13,030	12,891
51230	Dental Insurance Expense	80	80	80	867	867
51240	Vision Insurance Expense	16	16	16	152	142
51250	Life & AD&D Insurance Exp	28	35	35	73	73
51285	LTD Insurance Expense	45	51	51	117	117
	Total Personnel	**16,395**	**17,307**	**17,307**	**50,633**	**50,484**
52010	General Supplies	121	1,000	1,000	1,000	1,000
52020	Office Supplies	1	-	-	100	100
53105	Equipment <$5000	-	1,000	1,000	1,000	1,000
	Total Supplies	**123**	**2,000**	**2,000**	**2,100**	**2,100**
53060	Services	30,115	30,000	30,000	30,000	30,000
53030	Bank Charges	25,043	25,000	25,000	25,000	25,000
53110	Fees/Permits/Licenses	99	1,000	1,000	500	500
53290	Telephone	233	600	600	600	600
53180	Postage	74	100	100	100	100
53240	Repair & Maintenance- Equip	-	1,000	1,000	1,000	1,000
55160	Weld County Tax Collection Fee	1,362	2,500	2,500	2,500	2,500
55350	Misc Expenditures	741	1,000	1,000	1,000	1,000
53300	Travel/Meetings	-	-	-	1,000	1,000
	Total Purchased Services	**57,667**	**61,200**	**61,200**	**61,700**	**61,700**
57500	Capital Outlay	-	-	-	-	-
57500	Water Sales Bldg Reconst		15,000	15,000		
	Total Capital Outlay	**-**	**15,000**	**15,000**	**-**	**-**
	TOTAL	**74,185**	**95,507**	**95,507**	**114,433**	**114,284**

BUDGET SUMMARY

Personnel	16,395	17,307	17,307	50,633	50,484
Supplies	123	2,000	2,000	2,100	2,100
Purchased Services	57,667	61,200	61,200	61,700	61,700
Capital Outlay	-	15,000	15,000	-	-
Gross City Cost	**74,185**	**95,507**	**95,507**	**114,433**	**114,284**

Budget Unit Summary

AGENCY/DEPARTMENT NAME: Utility - Water Storage

BUDGET TITLE & NUMBER: 40-560

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

Resources	Actual Last Year	Budgeted Current Year	Projected Current Year	Requested Next Year	Final Next Year
Purchased Services	-	-	-	154,748	154,748
Fixed Cost	-	-	-	807,723	807,723
Gross City Cost	-	-	-	962,471	962,471
Net City Cost	-	-	-	962,471	962,471
Budgeted Positions	0	0	0	0	0

SUMMARY OF CHANGES: This department was created in 2015. Figures for the Perry Pit expenses were formerly recorded in the Utility Fund department 590 (Administration).

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

PERFORMANCE MEASURES

	2013 Actual	2014 Estimated	2015 Projected
Efficiency Measures:			
Per Capita Cost (City Support)	$ -	$ -	$ 125.80

Finance Recommendation: Approve as requested.

Council Action: Approved as requested.

BUDGET DETAIL

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
53050	Contractual Services-OMI	-	-	-	52,748	52,748
53100	Engineering Services	-	-	-	60,000	60,000
53120	Legal Fees	-	-	-	10,000	10,000
53210	Professional Services	-	-	-	10,000	10,000
53240	Repairs & Maintenance-Equip.	-	-	-	16,000	16,000
53320	Utilities - Electrical	-	-	-	6,000	6,000
	Total Purchased Services	**-**	**-**	**-**	**154,748**	**154,748**
55170	Depreciation Expense	-	-	-	17,723	17,723
55307	Leases & Rentals Water Storage	-	-	-	240,000	240,000
55308	Water Lease	-	-	-	550,000	550,000
	Total Fixed Costs	**-**	**-**	**-**	**807,723**	**807,723**
	TOTAL	**-**	**-**	**-**	**962,471**	**962,471**

BUDGET SUMMARY

Purchased Services	-	-	-	154,748	154,748
Fixed Costs	-	-	-	807,723	807,723
Gross City Cost	**-**	**-**	**-**	**962,471**	**962,471**

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	(3,612)	-	9,881	12,113	12,113
Purchased Services	131,993	622,275	770,391	99,000	99,000
Fixed Cost	1,623,002	1,868,576	1,815,420	1,023,279	1,023,279
Capital Outlay	-	250,000	150,000	920,000	920,000
Gross City Cost	1,751,383	2,740,851	2,745,692	2,054,392	2,054,392
Transfers In	342,340	427,209	427,209	605,176	488,788
Revenue	325,475	352,573	480,347	1,170,888	1,140,317
Net City Cost	1,083,568	1,961,069	1,838,136	278,328	425,287
Budgeted Positions	0	0	0	0	0

SUMMARY OF CHANGES: The budget for the following line items changed by more than 10% from last year's budget: State/Federal Grants (228%), Operating Transfer (14%), Contractual Operation/Management (-100%), Engineering Service (-67%), Plans & Studies (400%), Repairs & Maintenance-Equip (43%), Repairs & Maintenance-Facility (-100%), Utilities-Electrical (-100%), Leases & Rentals-Water Storage (-100%), Water Lease (-100%), Capital Projects (268%), 2000 Revenue Antic Warrant Int (-12%), and S W&S Line Ext Int (-100%). Amounts were added to Workers Compensation in 2015. Capital Projects includes south lift station replacement that is 50% funded with DOLA grant funds. The budget on some of these accounts has been reduced due to moving the Perry Pit expenses to a different department. The revenue excluding State/Federal Grant Funds and reserves has increased 14%. The budget for expenditures excluding Capital Projects and reserves has decreased 54%.

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

PERFORMANCE MEASURES

	2013 Actual	2014 Estimated	2015 Projected
Efficiency Measures			
Per Capita Cost (City Support)	$ 141.62	$ 240.25	$ 55.59

Finance Recommendation: Approve as requested.

Council Action: Approved as requested with reducing the amount projected for State/Federal Grants by $30,571.00. Projected 2014 year-end figures were adjusted to make them more accurate.

REVENUE DETAIL

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
31610	Interest Earned	21,802	2,000	2,000	2,000	2,000
39200	Transfer from Water Sales Tax Fund	342,340	427,209	427,209	605,176	488,788
39100	State/Federal Grants	-	345,573	345,573	1,163,888	1,133,317
38100	Contributed Capital	-	-	115,965	-	-
38110	Capital Contributions	298,120	-	-	-	-
39000	Misc Revenue	5,553	5,000	16,809	5,000	5,000
39300	Emergency Reserve	131,942	173,341	461,088	743,103	743,103
39335	Fulton Return Project Reserve	-	350,000	350,000	200,000	200,000
39395	Debt Service Reserve	1,492,148	1,492,148	1,246,722	1,409,932	1,409,932
39360	Water Assessment Reserve	269,353	333,672	341,706	415,706	415,706
39350	Sewer Plant Investment Fee Reserve	26,524	326,524	26,524	36,524	36,524
39405	Unassigned Sewer Plant Reserve	225,000	-	300,000	375,000	375,000
39410	Water Plant Investment Fee Reserve	-	-	-	20,000	20,000
39355	Capital Repairs Reserve	223,549	287,868	295,902	369,902	369,902
39366	Water Storage Reserve	125,000	150,000	150,000	175,000	175,000
39370	Pay-in-lieu Water Shares Reserve	672,665	714,740	714,740	1,269,140	1,269,140
39365	Filter Replacement Reserve	80,000	120,000	120,000	160,000	160,000
39375	Water & Sewer Line Replacement Reserve	775,000	925,000	925,000	325,000	325,000
39376	Water Main Expansion & Oversizing	300,000	450,000	450,000	600,000	600,000
39390	Repair/Replace Equipment Reserve	400,000	500,000	500,000	600,000	600,000
39380	Well Improvement Reserve	60,000	70,000	70,000	80,000	80,000
39385	Filtration Study Reserve	60,000	70,000	70,000	80,000	80,000
39386	Lift Station Expansion Reserve	300,000	400,000	400,000	500,000	500,000
39400	New Centrifuge Reserve	-	-	-	50,000	50,000
39399	Unappropriated Reserve	(2,876,352)	(3,377,048)	(3,019,755)	(4,621,195)	(4,621,195)
	Revenue Misc	**2,932,644**	**3,766,027**	**4,309,484**	**4,564,177**	**4,417,218**

REVENUE SUMMARY

Intergovernmental	-	345,573	345,573	1,163,888	1,133,317
Interest Income	21,802	2,000	2,000	2,000	2,000
Internal Transfers	342,340	427,209	427,209	605,176	488,788
Other	303,673	5,000	132,774	5,000	5,000
Beginning Reserves	2,264,829	2,986,245	3,401,928	2,788,113	2,788,113
Total Revenues	**2,932,644**	**3,766,027**	**4,309,484**	**4,564,177**	**4,417,218**

BUDGET DETAIL

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
51100	Salaries & Wages	(3,612)	-	-	-	-
51120	Workers Compensation Insurance	-	-	9,881	12,113	12,113
	Total Personnel	**(3,612)**	**-**	**9,881**	**12,113**	**12,113**
53050	Contractual Operations/Management	-	60,511	60,511	-	-
53060	Contractual Services	441	5,000	5,000	5,000	5,000
53080	Dues & Subscriptions	1,786	2,000	2,000	2,000	2,000
53100	Engineering Services	45,360	60,000	75,000	20,000	20,000
53120	Legal Fees	8,191	10,000	18,116	10,000	10,000
53160	Raw Water Plans & Studies	70,518	10,000	135,000	50,000	50,000
53220	Public Notices	-	1,000	1,000	1,000	1,000
53210	Professional Services	704	1,000	1,000	1,000	1,000
53240	Repairs & Maintenance - Equipment	-	7,000	7,000	10,000	10,000
53250	R&M Facility Maintenance	-	460,764	460,764	-	-
53320	Utilities - Electrical	4,993	5,000	5,000	-	-
	Total Purchased Services	**131,993**	**622,275**	**770,391**	**99,000**	**99,000**
55260	Insurance - CIRSA	67,957	67,645	67,645	64,862	64,862
58010	Loan Administrative Fees	12,750	-	-	-	-
58040	USDA Big Water 5.5M - Principal	-	-	103,500	108,900	108,900
58050	USDA Big Water 6M - Principal	-	-	122,000	128,000	128,000
58070	CWCB Water Loan - Principal	-	-	106,420	106,420	106,420
58080	Water Treatment Plant Exp - Principal	-	-	105,000	110,000	110,000
58090	Windy Gap - Principal	-	-	105,000	105,000	105,000
58110	S. Water & Sewer Extension - Principal	6,932	-	-	-	-
58120	CWRPDA Sewer - Interest	266	-	-	-	-
58130	Centrifuge - Interest	93	-	-	-	-
58140	USDA Big Water 5.5M - Interest	227,278	223,853	223,853	218,479	218,479
58150	USDA Big Water 6M - Interest	244,048	238,569	238,569	232,240	232,240
58170	CWCB Water Loan - Interest	56,383	54,296	54,296	52,168	52,168
58180	Water Treatment Plant Exp - Interest	49,162	44,670	44,670	39,420	39,420
58190	Windy Gap Water - Interest	72,633	69,506	69,506	65,306	65,306
58210	S. Water & Sewer Extension - Interest	-	88,073	-	-	-
55475	Windy Gap Delivery	110,623	161,160	161,160	170,000	170,000
55470	Water Assessment	94,187	180,804	180,804	180,804	180,804
55280	CIRSA Insurance Claims	-	-	4,917	-	-
55307	Leases & Rentals Water Storage	163,140	240,000	240,000	-	-
55308	Water Lease	517,550	500,000	530,000	-	-
	Total Fixed Costs	**1,623,002**	**1,868,576**	**1,815,420**	**1,023,279**	**1,023,279**
57500	Capital Projects	-	-	-	-	-
57500	South Lift Station Replacement				920,000	920,000
57500	Lift Station Expansion		100,000			
57500	Fulton Return Project		150,000	150,000		
	Total Capital Outlay	**-**	**250,000**	**150,000**	**920,000**	**920,000**

BUDGET DETAIL

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
59010	Debt Service Reserve	1,246,722	1,513,064	1,409,932	1,401,674	1,401,674
59020	Emergency Reserve	461,088	209,944	743,103	893,930	837,091
59035	New Centrifuge Reserve	-	50,000	50,000	100,000	100,000
59080	Sewer Plant Investment Fee Reserve	26,524	401,524	36,524	46,524	46,524
59065	Unassigned Sewer Plant Reserve	300,000	-	375,000	450,000	225,000
59095	Water Plant Investment Fee Reserve	-	-	20,000	40,000	40,000
59081	Filtration Study	70,000	80,000	80,000	90,000	90,000
59085	Fulton Return Project Reserve	350,000	350,000	200,000	200,000	200,000
59100	Capital Repairs Reserve	295,902	361,868	369,902	446,297	446,297
59110	Filter Replacement Reserve	120,000	160,000	160,000	200,000	200,000
59115	Pay-in-lieu Water Shares Reserve	714,740	714,740	1,269,140	1,319,140	1,319,140
59120	Repair/Replace Equipment Reserve	500,000	600,000	600,000	700,000	600,000
59140	Water Assessment Reserve	341,706	407,672	415,706	492,101	492,101
59145	Raw Water Storage Reserve	150,000	175,000	175,000	200,000	200,000
59150	Water & Sewer Line Reserve	925,000	325,000	325,000	-	-
59151	Water Main Expansion & Over sizing	450,000	600,000	600,000	750,000	600,000
59155	Well Improvement Reserve	70,000	30,000	80,000	-	-
59160	Lift Station Expansion Reserve	400,000	500,000	500,000	-	-
59040	Fund Balance Reserves	(3,019,755)	(6,001,891)	(4,621,195)	(6,823,907)	(5,870,644)
	Total Reserves	**3,401,928**	**476,921**	**2,788,113**	**505,760**	**927,185**
	TOTAL	**5,153,310**	**3,217,772**	**5,533,805**	**2,560,152**	**2,981,577**

BUDGET SUMMARY

Personnel	(3,612)	-	9,881	12,113	12,113
Purchased Services	131,993	622,275	770,391	99,000	99,000
Fixed Costs	1,623,002	1,868,576	1,815,420	1,023,279	1,023,279
Capital Outlay	-	250,000	150,000	920,000	920,000
Reserves	3,401,928	476,921	2,788,113	505,760	927,185
Gross City Cost	**5,153,310**	**3,217,772**	**5,533,805**	**2,560,152**	**2,981,577**

Budget Unit Summary

AGENCY/DEPARTMENT NAME: STORM WATER DRAINAGE FACILITY FUND

BUDGET TITLE & NUMBER: 45 - 320

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

Resources	Actual Last Year	Budgeted Current Year	Projected Current Year	Requested Next Year	Final Next Year
Personnel Services	13,835	15,108	15,108	15,868	15,837
Supplies	642	3,000	3,100	4,500	4,500
Purchased Services	18,162	13,000	13,000	13,000	13,000
Fixed Cost	1,106	-	-	-	-
Capital Outlay	-	150,000	-	440,000	833,221
Gross City Cost	33,744	181,108	31,208	473,368	866,558
Revenue	106,324	67,730	186,712	236,230	532,840
Net City Cost	(72,580)	113,378	(155,504)	237,138	333,718
Budgeted Positions	0.25	0.25	0.25	0.25	0.25

SUMMARY OF CHANGES: The line items that changed from last year's budget more than 10% are Storm Drain Infrastructure (6567%), General Supplies (150%) and Capital Projects (193%). An amount was added to State/Federal Grants for 2015. Capital Projects includes inlets on 9th replacement for $100,000, and replacement of line out of 14th St. for $534,882, and $198,339 for Factory Circle . Not including reserves and capital projects, the budgeted fund revenue increased 249% and the expenses increased 7%. The fund balance decreased 68% from projected year-end 2014. This is due to large storm drain line replacement projects.

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

PERFORMANCE MEASURES

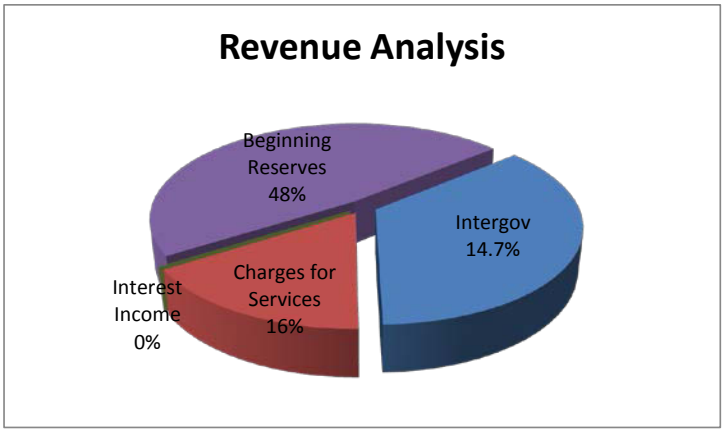
	2013 Actual	2014 Estimated	2015 Projected
Efficiency Measures			
Efficiency Measure/Miles of Storm Sewer Lines	26	26	26
Cost Per Mile To Maintain	$ (2,791.53)	$ (5,980.92)	12,835.31

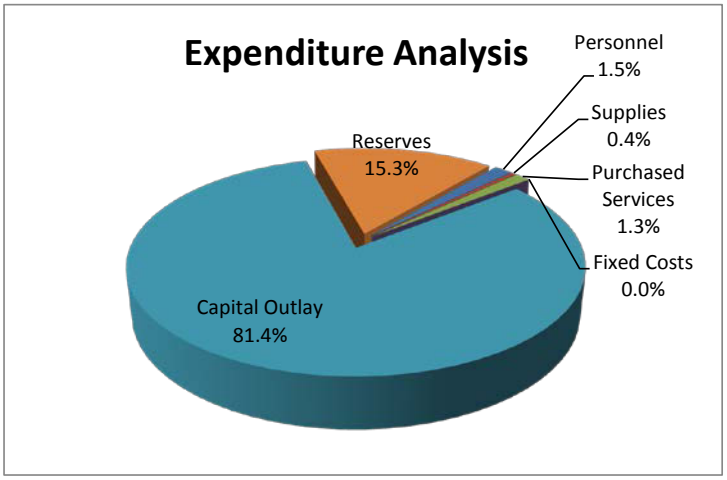
Finance Recommendation: Approve as requested.

Council Action: Approved as requested with adjustments to salaries and insurance premiums as recommended by VolkBell. Year-end 2014 figures were adjusted to make numbers more accurate. The project on Broadway for $200,000 was removed, the amount for the 14th St. project was changed from $140,000 to $534,882, and the Factory Circle project was added for $198.339.

BUDGET SUMMARY

Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
REVENUE SUMMARY					
Intergovernmental	-	-	-	70,000	366,610
Charges for Services	106,172	67,580	186,562	166,080	166,080
Interest Income	152	150	150	150	150
Beginning Reserves	262,477	446,491	335,057	490,561	490,561
TOTAL REVENUES	**368,801**	**514,221**	**521,769**	**726,791**	**1,023,401**
BUDGET SUMMARY					
Personnel	13,835	15,108	15,108	15,868	15,837
Supplies	642	3,000	3,100	4,500	4,500
Purchased Services	18,162	13,000	13,000	13,000	13,000
Fixed Costs	1,106	-	-	-	-
Capital Outlay	-	150,000	-	440,000	833,221
Reserves	335,057	333,113	490,561	253,423	156,843
Gross City Cost	**368,801**	**514,221**	**521,769**	**726,791**	**1,023,401**





BUDGET DETAIL

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
35525	Storm Water Write-off	(4)	-	-	-	-
39100	DOLA Grant	-	-	-	70,000	366,610
33210	Storm Drain Infrastructure I	39,772	1,500	120,482	100,000	100,000
35550	Storm Water Fee	66,404	66,080	66,080	66,080	66,080
31610	Interest Earned	152	150	150	150	150
39399	Unappropriated Reserves	262,477	446,491	335,057	490,561	490,561
	TOTAL	**368,801**	**514,221**	**521,769**	**726,791**	**1,023,401**

REVENUE SUMMARY

Intergovernmental	-	-	-	70,000	366,610
Charges for Services	106,172	67,580	186,562	166,080	166,080
Interest Income	152	150	150	150	150
Beginning Reserves	262,477	446,491	335,057	490,561	490,561
TOTAL REVENUES	**368,801**	**514,221**	**521,769**	**726,791**	**1,023,401**

BUDGET DETAIL

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
51100	Salaries & Wages	9,715	9,877	9,877	10,477	10,477
51105	Overtime	391	1,000	1,000	1,000	1,000
51110	FICA	548	674	674	712	712
51115	Medicare	128	158	158	167	167
51210	Unemployment Insurance	30	33	33	35	35
51220	Health Insurance	2,396	2,699	2,699	2,768	2,739
51230	Dental Insurance	145	145	145	157	157
51240	Vision Insurance	28	29	29	31	29
51250	Life & AD&D Insurance	20	22	22	24	24
51255	VALIC Retirement 4.0	404	435	435	459	459
51285	Long Term Disability Insurance	32	36	36	38	38
	Total Personnel	**13,835**	**15,108**	**15,108**	**15,868**	**15,837**
52010	General Supplies	642	1,000	1,100	2,500	2,500
53105	Equipment <$5000	-	2,000	2,000	2,000	2,000
	Total Supplies	**642**	**3,000**	**3,100**	**4,500**	**4,500**
53160	Plans & Studies	17,210	6,000	6,000	6,000	6,000
53100	Engineering Services	-	5,000	5,000	5,000	5,000
53250	Repairs & Maintenance	952	2,000	2,000	2,000	2,000
	Total Purchased Services	**18,162**	**13,000**	**13,000**	**13,000**	**13,000**
55170	Depreciation Expense	1,106	-	-	-	-
	Total Fixed Costs	**1,106**	**-**	**-**	**-**	**-**
57500	Capital Projects	-	-	-	-	-
57500	Line Repl on Broadway from 8th to 9th				200,000	-
57500	Repl inlets on 9th				100,000	100,000
57500	Repl line out of 14th St.				140,000	534,882
57500	Factory Circle		150,000	-	-	198,339
	Total Capital Outlay	**-**	**150,000**	**-**	**440,000**	**833,221**
59040	Fund Balance Reserves	335,057	333,113	490,561	253,423	156,843
	Total Reserves	**335,057**	**333,113**	**490,561**	**253,423**	**156,843**
	TOTAL	**368,801**	**514,221**	**521,769**	**726,791**	**1,023,401**

BUDGET SUMMARY

Personnel	13,835	15,108	15,108	15,868	15,837
Supplies	642	3,000	3,100	4,500	4,500
Purchased Services	18,162	13,000	13,000	13,000	13,000
Fixed Costs	1,106	-	-	-	-
Capital Outlay	-	150,000	-	440,000	833,221
Reserves	335,057	333,113	490,561	253,423	156,843
Gross City Cost	**368,801**	**514,221**	**521,769**	**726,791**	**1,023,401**

Budget Unit Summary

AGENCY/DEPARTMENT NAME: Recreation Center - Operations

BUDGET TITLE & NUMBER: 50-610

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

Resources	Actual Last Year	Budgeted Current Year	Projected Current Year	Requested Next Year	Final Next Year
Personnel Services	463,845	479,706	485,725	566,704	578,757
Supplies	49,007	51,250	55,316	71,250	71,250
Purchased Services	218,678	211,950	215,395	221,450	221,450
Fixed Cost	408,459	395,372	397,733	389,957	389,957
Capital Outlay	-	45,000	45,000	27,000	27,000
Gross City Cost	1,139,988	1,183,278	1,199,169	1,276,361	1,288,414
Revenue	1,639,225	1,362,627	1,360,646	1,433,030	1,434,161
Net City Cost	(499,237)	(179,349)	(161,477)	(156,669)	(145,747)
Budgeted Positions	14.67	14.22	14.22	14.91	14.91

SUMMARY OF CHANGES: There were a few adjustments to the FTE for the Rec Center. The FTE of the part-time employees was reduced by .09 to bring it in line with what was worked in the last year. In addition, the .1 part-time Custodian was changed to a full-time Custodian and the full-time Building Maintenance Worker was changed to part-time reducing FTE by .12. The following line items have increased by more than 10% from the previous budget year: Rental Deposits (-39%), Fitness Programs (27%), General Programs (200%), Day Camp/After School Program (65%), Babysitting (-50%), Winterfest Revenue (143%), Pro Shop Revenue (20%), Interest Income (-75%), Donations-Teen Program (11%), Disposition of Assets (-89%), Misc Revenue (-29%), Salaries & Wages (17%), FICA (17%), Medicare (17%), Workers Compensation (54%), Unemployment Insurance (16%), Health Insurance (41%), Dental Insurance (51%), Vision Insurance (45%), Life & AD&D Insurance (14%), Retirement (15%), Long Term Disability Insurance (15%), Fuel & Oil (-33%), Equipment < $5,000 (400%), Fees/Permits/Licenses (800%), Postage (-29%), and Capital Projects (-40%). An amount was added to Leases & Rentals-Equipment in 2015. Equipment < $5,000 includes $20,000 for cardio equipment replacement. Capital Projects includes $12,000 for locker replacement and $15,000 for carpet. Not including Capital Projects and reserves, budgeted fund revenue has increased by 5% over last year's budget and fund expenses have increased 11% overall. The fund balance increased 122% from the projected year-end fund balance for 2014. This is mainly due to a large increase in property tax income and a decrease to Capital Projects for 2015.

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

PERFORMANCE MEASURES

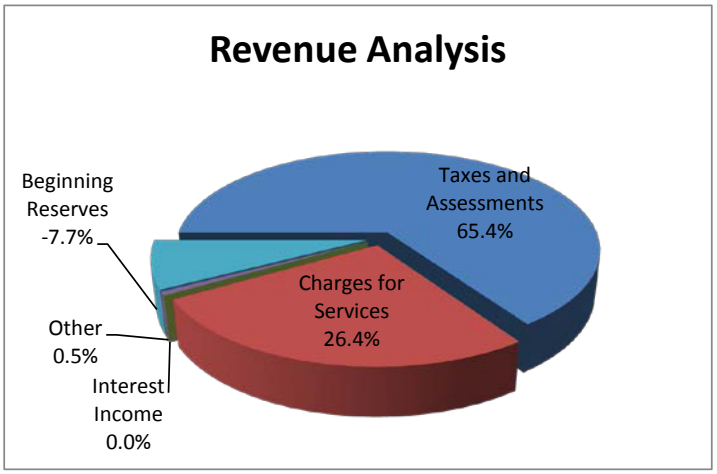
	2013 Actual	2014 Estimated	2015 Projected
Efficiency Measures			
Membership Usage	36,550	38,500	41,461
Daily Drop-In Usage	24,500	23,624	27,167
Cost Per Usage	$ (8)	$ (3)	$ (2)
Per Capita Cost (City Support)	$ (65.25)	$ (21.11)	$ (19.05)

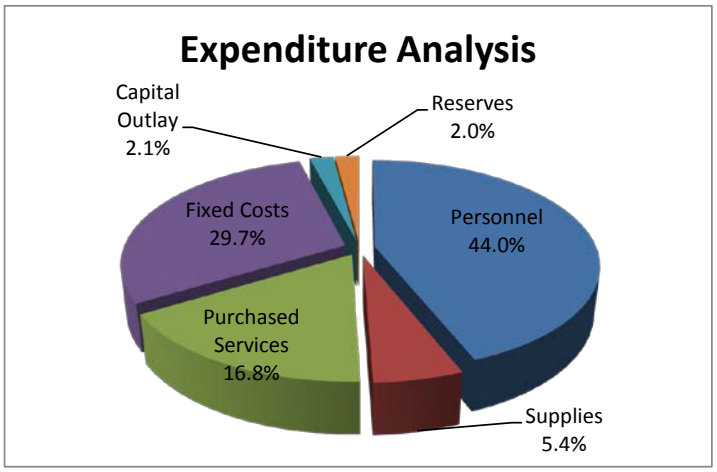
Finance Recommendation: Approve as requested.

Council Action: Approved as requested with adjustments to salaries and insurance premiums as recommended by VolkBell as well as changes to property tax revenue as given to us by Weld County. Adjustments were made to Projected 2014 Year End to make the numbers more accurate.

BUDGET SUMMARY

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
REVENUES						
	Taxes and Assessments	1,252,924	953,177	956,513	1,014,630	1,015,761
	Charges for Services	353,466	391,250	399,783	409,400	409,400
	Interest Income	16,554	2,000	1,000	500	500
	Other	16,281	16,200	3,350	8,500	8,500
	Beginning Reserves	(779,858)	357,880	(280,621)	(119,144)	(119,144)
	TOTAL REVENUES	**859,367**	**1,720,507**	**1,080,025**	**1,313,886**	**1,315,017**
BUDGET SUMMARY						
	Personnel	463,845	479,706	485,725	566,704	578,757
	Supplies	49,007	51,250	55,316	71,250	71,250
	Purchased Services	218,678	211,950	215,395	221,450	221,450
	Fixed Costs	408,459	395,372	397,733	389,957	389,957
	Capital Outlay	-	45,000	45,000	27,000	27,000
	Reserves	(280,621)	537,229	(119,144)	37,525	26,603
	Gross City Cost	**859,367**	**1,720,507**	**1,080,025**	**1,313,886**	**1,315,017**





REVENUE DETAIL

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
31100	Real Property Taxes-City	1,252,924	953,177	953,177	1,014,630	1,015,761
39110	Other Grant Income	-	-	3,336	-	-
	Taxes & Government Funds	**1,252,924**	**953,177**	**956,513**	**1,014,630**	**1,015,761**
36105	Teen Program Fees	9,772	5,250	11,323	5,250	5,250
36110	Consignment Ticket Sales	252	250	250	250	250
36115	Admissions - Daily	81,686	97,000	97,000	97,000	97,000
36125	Punch Pass	3,031	4,000	4,000	4,000	4,000
36130	3 Month Pass	34,259	42,000	42,000	45,000	45,000
36135	Annual Pass	37,916	40,000	40,000	40,000	40,000
36122	Monthly Pass	48,751	55,000	55,000	60,000	60,000
36145	Rental Center	205	-	45	-	-
36150	Rental Deposits	13,999	23,000	5,000	14,000	14,000
36155	Aquatics	29,081	30,000	30,000	33,000	33,000
36160	Fitness Programs	8,055	7,900	12,000	10,000	10,000
36165	General Programs	366	200	306	600	600
36170	Day Camp Program	23,174	19,100	31,454	31,500	31,500
36171	Pre-School Program	11,890	15,400	17,800	15,400	15,400
36175	Contract Programs	18,604	18,000	18,000	18,500	18,500
36180	Pro-Shop Revenue	2,703	2,500	3,500	3,000	3,000
36180	Silver Sneakers	18,736	20,000	20,000	20,000	20,000
36177	Tree Program	(1)	-	-	-	-
36178	CARA Concessions Revenue	281	-	-	-	-
36185	Special Events	1,961	2,000	2,000	2,000	2,000
36190	Vending	5,516	7,000	7,000	7,000	7,000
36100	Brochure Advertising	2,011	1,800	2,255	1,800	1,800
36235	Winter Fest	868	350	350	850	850
36195	Baby Sitting	351	500	500	250	250
	Charge For Services	**353,466**	**391,250**	**399,783**	**409,400**	**409,400**
31610	Interest Earned	16,554	2,000	1,000	500	500
31620	Disp of Assets	-	9,000	700	1,000	1,000
39020	Citywide Donations	4,287	2,000	1,500	2,000	2,000
39040	Donations - Teen Program	-	4,500	450	5,000	5,000
39000	Misc Revenue	11,994	700	700	500	500
	Other Revenue	**32,835**	**18,200**	**4,350**	**9,000**	**9,000**
39390	Tabor Reserve	-	-	34,364	40,819	40,819
39315	Equipment Reserve	10,000	10,000	10,000	10,000	10,000
39399	Unappropriated Reserves	(789,858)	347,880	(324,985)	(169,964)	(169,964)
	Reserves	**(779,858)**	**357,880**	**(280,621)**	**(119,144)**	**(119,144)**
	TOTAL	859,367	1,720,507	1,080,025	1,313,886	1,315,017

REVENUE SUMMARY

Taxes and Assessments	1,252,924	953,177	956,513	1,014,630	1,015,761
Charges for Services	353,466	391,250	399,783	409,400	409,400
Interest Income	16,554	2,000	1,000	500	500
Other	16,281	16,200	3,350	8,500	8,500
Beginning Reserves	(779,858)	357,880	(280,621)	(119,144)	(119,144)
TOTAL REVENUES	**859,367**	**1,720,507**	**1,080,025**	**1,313,886**	**1,315,017**

BUDGET DETAIL

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
51100	Salaries& Wages	373,869	375,820	375,820	427,210	438,542
51105	Overtime	58	-	65	-	-
51110	FICA	21,720	23,302	23,302	26,486	27,190
51115	Medicare	5,078	5,450	5,450	6,193	6,357
51255	VALIC Retirement 4.0	7,449	7,822	7,822	8,631	9,023
51240	Vision Insurance	395	441	441	688	638
51220	Health Insurance	30,990	39,217	39,217	55,874	55,300
51230	Dental Insurance	1,895	2,342	2,342	3,539	3,539
51250	Life & AD&D Ins	374	448	448	494	511
51285	Long Term Disability Ins	605	705	705	777	812
51120	Worker's Comp	20,292	23,024	28,978	35,524	35,524
51210	Unemployment Ins.	1,119	1,135	1,135	1,288	1,321
	Total Personnel	**463,845**	**479,706**	**485,725**	**566,704**	**578,757**
52010	Gen Supplies	14,961	16,500	18,000	16,500	16,500
52020	Office Supplies	2,958	3,200	3,200	3,200	3,200
55150	Pro Shop	1,151	1,300	1,300	1,300	1,300
52030	Janitorial	11,651	13,000	13,000	13,000	13,000
52040	Chemicals	10,672	11,000	11,000	11,000	11,000
53310	Uniforms	543	1,250	1,250	1,250	1,250
53105	Equip <$5000	7,070	5,000	7,566	25,000	25,000
	Total Supplies	**49,007**	**51,250**	**55,316**	**71,250**	**71,250**
53060	Services	27,325	30,000	30,000	30,000	30,000
53080	Dues & Subscriptions	449	650	790	650	650
53110	Fees, Permits & Licenses	41	50	355	450	450
53030	Bank Charges	10,593	10,000	10,000	10,000	10,000
53320	Utilities - Electric	68,579	65,000	65,000	65,000	65,000
53330	Utilities - Gas	26,303	25,000	25,000	25,000	25,000
53340	Water & Sewer	16,600	20,000	20,000	20,000	20,000
53290	Telephone Expense	5,972	5,500	5,500	5,500	5,500
53180	Postage	1,179	1,400	1,400	1,000	1,000
52080	Fuel & Oil	1,284	1,500	1,500	1,000	1,000
53200	Printing	3,220	5,000	5,000	5,000	5,000
53130	Marketing & Promo	2,200	2,000	2,000	2,000	2,000
53240	Repairs & Maint - Equip	30,273	20,000	20,000	20,000	20,000
53250	Repairs & Maint - Facility	23,013	20,000	23,000	30,000	30,000
53300	Travel & Meetings	71	600	600	600	600
53120	Legal Fees	-	250	250	250	250
53280	Staff Development	1,577	5,000	5,000	5,000	5,000
	Total Purchased Services	**218,678**	**211,950**	**215,395**	**221,450**	**221,450**
55260	Insurance-Cirsa	23,877	23,767	23,767	22,789	22,789
55170	Depreciation Exp	232,348	228,767	228,767	230,930	230,930
55160	County Tax Collection	12,468	10,000	10,000	10,000	10,000
58010	Admin. Fees	550	-	-	-	-

BUDGET DETAIL

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
55020	Bad Debts	1,683	-	276	-	-
55220	Finance Charges	-	-	29	-	-
58100	Bonds Rec Center Principal	-	-	380,000	400,000	400,000
58200	Bonds Rec Center In	118,753	111,838	111,838	104,238	104,238
55395	Program-Day Camp	1,492	2,500	2,500	2,500	2,500
55396	Program-preschool	592	1,500	1,500	1,500	1,500
55400	Teen Program	4,968	6,000	6,000	6,000	6,000
55408	Programs - Winter Fest	3,209	2,000	2,000	2,000	2,000
55100	Concessions Exp	5,581	5,000	5,000	5,000	5,000
55350	Misc Expenditures	-	-	68	-	-
55300	Leases & Rentals	-	-	2,403	1,000	1,000
55050	Capital Lease	2,893	2,500	2,500	2,500	2,500
55060	Cash Over / Short	(862)	-	(415)	-	-
55280	Cirsa Ins. Claims	907	1,500	1,500	1,500	1,500
	Total Fixed Charges	**408,459**	**395,372**	**397,733**	**389,957**	**389,957**
59040	To Fund Balance Reserve	(324,985)	527,229	(169,964)	(15,466)	(26,422)
59025	Equipment Reserves	10,000	10,000	10,000	10,000	10,000
59090	Tabor Reserve	34,364	-	40,819	42,991	43,025
	Total Reserves	**(280,621)**	**537,229**	**(119,144)**	**37,525**	**26,603**
57500	Capital Project	-	-	-	-	-
57500	Locker Replacements		15,000	15,000	12,000	12,000
57500	Surge Protector		15,000	15,000		
57500	Carpet				15,000	15,000
57500	Cardio Equipment		15,000	15,000		
	Total Capital Outlay	**-**	**45,000**	**45,000**	**27,000**	**27,000**
	Total	**859,367**	**1,720,507**	**1,080,025**	**1,313,886**	**1,315,017**

BUDGET SUMMARY

Personnel	463,845	479,706	485,725	566,704	578,757
Supplies	49,007	51,250	55,316	71,250	71,250
Purchased Services	218,678	211,950	215,395	221,450	221,450
Fixed Costs	408,459	395,372	397,733	389,957	389,957
Capital Outlay	-	45,000	45,000	27,000	27,000
Reserves	(280,621)	537,229	(119,144)	37,525	26,603
Gross City Cost	**859,367**	**1,720,507**	**1,080,025**	**1,313,886**	**1,315,017**

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	295,596	308,348	308,348	318,349	318,349
Supplies	6,707	24,520	27,485	14,600	14,600
Purchased Services	262,500	307,881	337,040	325,055	325,055
Fixed Cost	465,994	308,357	330,475	315,549	311,835
Capital Outlay	29,508	29,508	29,508	29,508	34,659
Gross City Cost	1,060,305	978,614	1,032,856	1,003,061	1,004,498
Revenue	859,378	895,390	918,868	887,650	887,650
Net City Cost	200,927	83,224	113,988	115,411	116,848
Budgeted Positions	0	0	0	0	0

SUMMARY OF CHANGES: For a more detailed list of changes, please see the individual department within the Golf Fund. The fund revenue decreased 1% and expenses increased 3% not including reserves. The fund balance is expected to decrease 25% from the 2014 projected amount. This is mostly due to expenses rising and revenue remaining the same.

OBJECTIVES: See individual budget units.

PERFORMANCE MEASURES

	2013 Actual	2014 Estimated	2015 Projected
Efficiency Measures			
Per Capita Cost (city support)	$ 26.26	$ 14.90	$ 15.27

Finance Recommendation: See individual budget units.

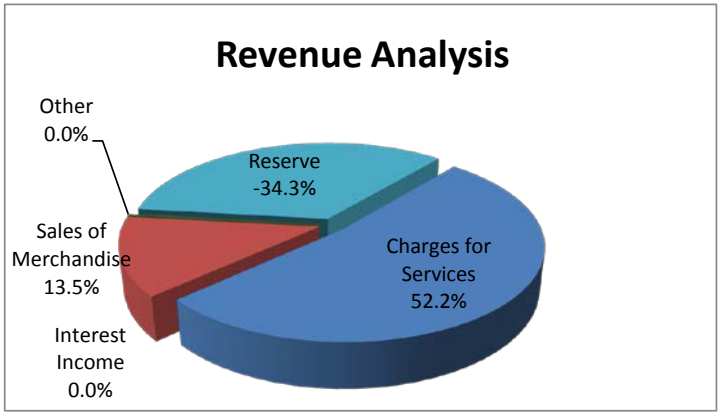
Council Action: See individual budget units.

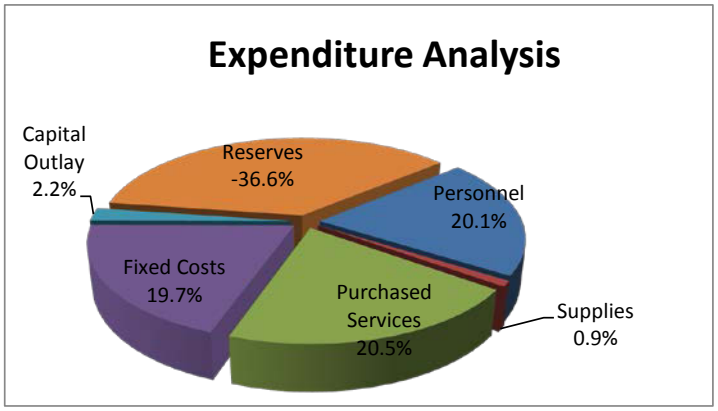
BUDGET SUMMARY

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
REVENUE						
	Charges for Services	669,115	705,650	705,650	705,000	705,000
	Sales of Merchandise	186,363	189,200	210,816	182,100	182,100
	Other	3,889	540	2,397	540	540
	Interest Income	12	-	5	10	10
	Reserve	(148,565)	(5,891,371)	(349,492)	(463,480)	(463,480)
	TOTAL REVENUE	**710,813**	**(4,995,981)**	**569,376**	**424,170**	**424,170**

BUDGET SUMMARY

	Personnel	295,596	308,348	308,348	318,349	318,349
	Supplies	6,707	24,520	27,485	14,600	14,600
	Purchased Services	262,500	307,881	337,040	325,055	325,055
	Fixed Costs	465,994	308,357	330,475	315,549	311,835
	Capital Outlay	29,508	29,508	29,508	29,508	34,659
	Reserves	(349,492)	(5,974,595)	(463,480)	(578,891)	(580,328)
	Gross City Cost	**710,813**	**(4,995,981)**	**569,376**	**424,170**	**424,170**





REVENUE DETAIL

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
36960	Golf Club Rental	1,865	1,400	1,715	1,600	1,600
36900	Sales - Pro Shop	34,849	50,000	50,000	52,000	52,000
36905	Sales - Food	52,096	50,000	55,000	43,000	43,000
36910	Sales - Beverage	90,555	81,800	98,101	80,500	80,500
36915	Prepackaged Food & Beverage	6,999	6,000	6,000	5,000	5,000
	Total Pro Shop	**186,363**	**189,200**	**210,816**	**182,100**	**182,100**
36950	Green Fees	454,714	501,500	501,500	500,000	500,000
36955	Cart Rentals	189,434	179,150	179,150	180,000	180,000
36965	Range Fees	24,967	25,000	25,000	25,000	25,000
31610	Interest Earned	12	-	5	10	10
31121	Sales Tax Service Fee	363	540	540	540	540
39000	Misc Revenue	3,375	-	1,500	-	-
36050	Room Rental	150	-	357	-	-
	Total Course Operations	**673,015**	**706,190**	**708,052**	**705,550**	**705,550**
39395	Restricted Reserve	115,435	16,500	75,511	75,511	75,511
39390	Res 98-035 Emergency Reserve	-	-	106,030	103,286	103,286
39399	Unappropriated Reserves	(264,001)	(5,907,871)	(531,034)	(642,277)	(642,277)
	Total Reserves	**(148,565)**	**(5,891,371)**	**(349,492)**	**(463,480)**	**(463,480)**
	Total Revenue	**710,813**	**(4,995,981)**	**569,376**	**424,170**	**424,170**

REVENUE SUMMARY

Charges for Services	669,115	705,650	705,650	705,000	705,000
Sales of Merchandise	186,363	189,200	210,816	182,100	182,100
Other	3,889	540	2,397	540	540
Interest Income	12	-	5	10	10
Reserve	(148,565)	(5,891,371)	(349,492)	(463,480)	(463,480)
Total Revenue	**710,813**	**(4,995,981)**	**569,376**	**424,170**	**424,170**

BUDGET DETAIL

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
51100	Salaries & Wages	255,788	263,395	263,395	274,000	274,000
51110	FICA	25,138	28,051	28,051	27,390	27,390
51120	Worker's Comp	5,982	7,902	7,902	7,170	7,170
51220	Health Insurance	8,687	9,000	9,000	9,789	9,789
	Total Personnel	**295,596**	**308,348**	**308,348**	**318,349**	**318,349**
52010	General Supplies	6,707	22,450	22,450	13,500	13,500
53310	Uniforms	-	2,070	2,070	1,100	1,100
53105	Equipment <$5000	-	-	2,965	-	-
	Total Supplies	**6,707**	**24,520**	**27,485**	**14,600**	**14,600**
53080	Dues & Subscriptions	510	684	913	1,204	1,204
53110	Fees / Permits / License	1,210	2,340	2,340	1,036	1,036
53320	Utilities - Electrical	44,138	36,600	59,212	45,200	45,200
53340	Utilities - Water & Sewer	23,109	25,596	25,596	26,600	26,600
53345	Utilities - Trash	1,516	1,140	1,224	1,515	1,515
53290	Telephone Expense	4,401	5,340	5,340	4,200	4,200
53180	Postage	749	100	1,285	2,600	2,600
52080	Fuel & Oil	31,348	28,400	28,400	32,000	32,000
52060	Sand / Soil	-	2,000	2,000	8,000	8,000
52050	Seed / Sod / Trees	290	2,000	2,000	2,000	2,000
52040	Chemical & Fertilizer	18,338	29,400	29,400	30,000	30,000
53120	Legal Fees	-	10,000	10,000	10,000	10,000
53020	Auditor Fees	-	3,000	3,000	3,000	3,000
53302	Trustee Fees	6,070	7,121	7,121	7,000	7,000
53060	Misc Contract Services	1,260	1,500	1,500	1,650	1,650
53210	Professional Services	25,947	25,800	25,800	26,000	26,000
53130	Marketing & Promotions	2,073	7,300	7,300	3,500	3,500
53050	Management Fees	60,000	60,000	60,000	60,000	60,000
53230	Recruitment	1,010	-	485	700	700
53270	Repair & Maint - Vehicle	-	360	360	350	350
53250	Repair & Maintenance	13,336	15,600	20,164	19,500	19,500
53260	Repair & Maint - Building & Grounds	11,742	15,600	15,600	13,000	13,000
53245	Repair & Maint - Cart Pat	2,860	6,000	6,000	4,000	4,000
53240	Repair & Maint - Equipment	12,592	22,000	22,000	22,000	22,000
	Total Purchased Services	**262,500**	**307,881**	**337,040**	**325,055**	**325,055**
53335	GC Security	840	280	1,332	1,100	1,100
55260	Insurance-CIRSA	26,293	16,454	16,454	15,777	15,777
55270	Insurance-Other	-	13,714	13,714	15,000	15,000
55170	Depreciation Expense	78,025	75,032	75,032	75,032	75,032
55470	Water Assessments	-	36,000	36,000	36,000	36,000
53030	Bank Charge	12,771	12,570	12,570	13,000	13,000
55220	Credit Card Charges	180	240	240	240	240
58240	Interest Capital Lease	(155)	-	-	-	-

BUDGET DETAIL

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
58210	Interest 1996A1	38,361	-	-	-	-
58220	Interest 1996B	29,377	-	-	-	-
58230	Interest 1996A	133,445	-	-	-	-
55120	GC Food	20,071	26,945	30,000	22,500	22,500
55130	GC Bar	30,720	18,915	37,000	30,000	30,000
55140	GC Pro Shop	20,422	33,340	33,340	20,000	20,000
55150	Prepackaged Food & Beverage	14,040	13,613	13,613	12,800	12,800
55300	Leases Rentals	20,964	20,496	20,496	22,500	22,500
55305	Cart Leases	40,755	40,758	40,758	51,600	47,886
55060	Cash Over / Short	(115)	-	(74)	-	-
	Total Fixed Costs	**465,994**	**308,357**	**330,475**	**315,549**	**311,835**
55050	Capital Lease	29,508	29,508	29,508	29,508	34,659
	Total Capital Outlay	**29,508**	**29,508**	**29,508**	**29,508**	**34,659**
59010	Restricted Reserves	75,511	16,500	75,511	16,500	16,500
59090	Res 98-035 Emergency Reserve	106,030	-	103,286	100,306	100,450
59040	To Fund Balance Reserve	(531,034)	(5,991,095)	(642,277)	(695,697)	(697,278)
	Total Reserves	**(349,492)**	**(5,974,595)**	**(463,480)**	**(578,891)**	**(580,328)**
	Gross City Cost	**710,813**	**(4,995,981)**	**569,376**	**424,170**	**424,170**

BUDGET SUMMARY

Personnel	295,596	308,348	308,348	318,349	318,349
Supplies	6,707	24,520	27,485	14,600	14,600
Purchased Services	262,500	307,881	337,040	325,055	325,055
Fixed Costs	465,994	308,357	330,475	315,549	311,835
Capital Outlay	29,508	29,508	29,508	29,508	34,659
Reserves	(349,492)	(5,974,595)	(463,480)	(578,891)	(580,328)
Gross City Cost	**710,813**	**(4,995,981)**	**569,376**	**424,170**	**424,170**

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 has been managed by Escalante Golf but will be managed by the City in 2015.

Resources	Actual Last Year	Budgeted Current Year	Projected Current Year	Requested Next Year	Final Next Year
Personnel Services	166,744	166,682	166,682	164,900	164,900
Supplies	3,686	16,120	16,120	8,900	8,900
Purchased Services	32,011	39,204	49,010	44,575	44,575
Fixed Costs	144,077	150,651	172,301	154,700	150,986
Gross City Cost	346,518	372,657	404,113	373,075	369,361
Revenue	190,263	189,740	213,218	182,650	182,650
Net City cost	156,254	182,917	190,895	190,425	186,711
Budgeted Positions	0	0	0	0	0

SUMMARY OF CHANGES: The line items that changed by more than 10% from last year's budget are: Golf Club Rental (14%), Sales-Food (-14%), Prepackaged Food & Beverage (-17%), FICA (-11%), Workers Compensation (-24%), General Supplies (-45%), Contractual Services (17%), Dues & Subscriptions (108%), Fees/Permits/Licenses (-57%), Marketing & Promotions (-52%), Repairs & Maintenance-Carts (-33%), Repairs & Maintenance-Grounds (-100%), Telephone (-39%), Uniforms (-39%), Utilities-Electrical (90%), Utilities-Security (186%), Utilities-Water & Sewer (11%), Utilities-Trash (63%), Cost of Goods-Food (-16%), Cost of Goods-Liquor (59%), Cost of Goods-Pro-Shop (-40%), and Leases & Rentals-Golf Carts (17%). Amounts were added to Interest Earned, Postage, Recruitment, and Repairs & Maintenance-Facility in 2015. Departmental revenue has decreased 4% and expenses decreased 1% from the projected 2014 year-end.

OBJECTIVES: To increase emphasis on customer service with the 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

	2013 Actual	2014 Estimated	2015 Projected
Efficiency Measures/Rounds Played	23,049	23,587	23,587
Cost Per Round Played	$ 6.78	$ 8.09	$ 7.92
Per Capita Cost (City Support)	$ 20.42	$ 24.95	$ 24.40

Finance Recommendation: Approve as requested.

Council Action: Approved as requested with changing Cart Leases from $51,600 to $47,886. Projected year-end for 2014 figures were adjusted to make them more accurate.

REVENUE DETAIL

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
36960	Golf Club Rental	1,865	1,400	1,715	1,600	1,600
36900	Sales - Pro Shop	34,849	50,000	50,000	52,000	52,000
36905	Sales - Food	52,096	50,000	55,000	43,000	43,000
36910	Sales - Alcoholic Beverage	90,555	81,800	98,101	80,500	80,500
36915	Prepackaged Food & Beverage	6,999	6,000	6,000	5,000	5,000
	Total Pro Shop	**186,363**	**189,200**	**210,816**	**182,100**	**182,100**
31610	Interest Earned	12	-	5	10	10
39000	Misc Revenue	3,375	-	1,500	-	-
31121	Sales Tax Service Fee	363	540	540	540	540
36050	Room Rental	150	-	357	-	-
	Total Course Operations	**3,900**	**540**	**2,402**	**550**	**550**
	Total Revenue	**190,263**	**189,740**	**213,218**	**182,650**	**182,650**

REVENUE SUMMARY

Sales of Merchandise	186,363	189,200	210,816	182,100	182,100
Other	3,889	540	2,397	540	540
Interest Income	12	-	5	10	10
Total Revenue	**190,263**	**189,740**	**213,218**	**182,650**	**182,650**

BUDGET DETAIL

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
51100	Salaries & Wages	145,487	144,023	144,023	145,000	145,000
51110	FICA	14,919	15,338	15,338	13,600	13,600
51120	Worker's Comp	3,157	4,321	4,321	3,300	3,300
51220	Health Insurance	3,181	3,000	3,000	3,000	3,000
	Total Personnel	**166,744**	**166,682**	**166,682**	**164,900**	**164,900**
52010	General Supplies	3,686	14,650	14,650	8,000	8,000
53310	Uniforms	-	1,470	1,470	900	900
	Total Supplies	**3,686**	**16,120**	**16,120**	**8,900**	**8,900**
53060	Misc Contract Services	1,260	900	900	1,050	1,050
53080	Dues & Subscriptions	310	480	709	1,000	1,000
53110	Fees / Permits / License	1,185	2,304	2,304	1,000	1,000
53320	Utilities - Electrical	14,548	9,600	12,884	18,200	18,200
53340	Utilities - Water & Sewer	1,906	2,340	2,340	2,600	2,600
53345	Utilities - Trash	1,010	600	684	975	975
53290	Telephone Expense	2,721	4,080	4,080	2,500	2,500
53180	Postage	749	-	1,185	1,600	1,600
53130	Marketing & Promotions	2,073	7,300	7,300	3,500	3,500
53230	Recruitment	960	-	460	650	650
53250	Repair & Maintenance	1,275	-	4,564	4,500	4,500
53260	Repair & Maint - Building & Grounds	-	2,600	2,600	-	-
53240	Repair & Maint - Equipment	1,154	3,000	3,000	3,000	3,000
53245	GC Repair & Maint - Cart	2,860	6,000	6,000	4,000	4,000
	Total Purchased Services	**32,011**	**39,204**	**49,010**	**44,575**	**44,575**
53335	GC Security	560	280	864	800	800
55120	GC Food	20,071	26,945	30,000	22,500	22,500
55130	GC Bar	30,720	18,915	37,000	30,000	30,000
55140	GC Pro Shop	20,422	33,340	33,340	20,000	20,000
55150	Prepackaged Food & Beverage	14,040	13,613	13,613	12,800	12,800
55300	Leases Rentals	17,625	16,800	16,800	17,000	17,000
55305	Cart Leases	40,755	40,758	40,758	51,600	47,886
55060	Cash Over / Short	(115)	-	(74)	-	-
	Total Fixed Costs	**144,077**	**150,651**	**172,301**	**154,700**	**150,986**
	Gross City Cost	**346,518**	**372,657**	**404,113**	**373,075**	**369,361**

BUDGET SUMMARY

Personnel	166,744	166,682	166,682	164,900	164,900
Supplies	3,686	16,120	16,120	8,900	8,900
Purchased Services	32,011	39,204	49,010	44,575	44,575
Fixed Costs	144,077	150,651	172,301	154,700	150,986
Gross City Cost	**346,518**	**372,657**	**404,113**	**373,075**	**369,361**

Budget Unit Summary

AGENCY/DEPARTMENT NAME: Golf - Operations

BUDGET TITLE & NUMBER: 60-685

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

Resources	Actual Last Year	Budgeted Current Year	Projected Current Year	Requested Next Year	Final Next Year
Personnel Services	128,852	141,666	141,666	153,449	153,449
Supplies	3,021	7,400	10,365	4,700	4,700
Purchased Services	138,244	160,816	180,169	171,640	171,640
Fixed Costs	3,619	38,580	39,048	39,800	39,800
Capital Outlay	29,508	29,508	29,508	29,508	34,659
Gross City Cost	303,244	377,970	400,756	399,097	404,248
Revenue	669,115	705,650	705,650	705,000	705,000
Net City cost	(365,870)	(327,680)	(304,894)	(305,903)	(300,752)
Budgeted Positions	0	0	0	0	0

SUMMARY OF CHANGES: The line items that changed by more than 10% are: Health Insurance Expense (13%), General Supplies (-34%), Sand/Oil (300%), Fuel & Oil (13%), Telephone (35%), Uniforms (-67%), Capital Lease (17%), and Leases & Rentals-Equipment (36%). Amounts were added to Recruitment and Utilities-Security in 2015. Departmental revenue remained mostly unchanged and expenses increased by 7%.

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

	2013 Actual	2014 Estimated	2015 Projected
Efficiency Measures/Round Played	23,049	23,587	23,587
Cost per Rounds Played	$ (15.87)	$ (12.93)	$ (12.75)
Per Capita Cost (city support)	$ (47.82)	$ (39.85)	$ (39.31)

Finance Recommendation: Approve as requested.

Council Action: Approved as requested with changing Capital Lease from $29,508 to $34,659. Projected 2014 year-end figures were adjusted to make them more accurate.

REVENUE DETAIL

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
36950	Green Fees	454,714	501,500	501,500	500,000	500,000
36955	Cart Rentals	189,434	179,150	179,150	180,000	180,000
36965	Range Fees	24,967	25,000	25,000	25,000	25,000
	Total Course Operations	**669,115**	**705,650**	**705,650**	**705,000**	**705,000**

REVENUE SUMMARY

Charges for Services	669,115	705,650	705,650	705,000	705,000
Total Revenue	**669,115**	**705,650**	**705,650**	**705,000**	**705,000**

BUDGET DETAIL

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
51100	Salaries & Wages	110,301	119,372	119,372	129,000	129,000
51110	FICA	10,220	12,713	12,713	13,790	13,790
51115	Medicare	-	-	-	-	-
51120	Worker's Comp	2,825	3,581	3,581	3,870	3,870
51210	Unemployment Insurance	-	-	-	-	-
51220	Health Insurance	5,507	6,000	6,000	6,789	6,789
	Total Personnel	**128,852**	**141,666**	**141,666**	**153,449**	**153,449**
52010	General Supplies	3,021	6,800	6,800	4,500	4,500
53310	Uniforms	-	600	600	200	200
53105	Equipment <$5000	-	-	2,965	-	-
	Total Supplies	**3,021**	**7,400**	**10,365**	**4,700**	**4,700**
53320	Utilities - Electrical	29,589	27,000	46,328	27,000	27,000
53340	Utilities - Water & Sewer	21,203	23,256	23,256	24,000	24,000
53345	Utilities - Trash	506	540	540	540	540
53290	Telephone Expense	1,680	1,260	1,260	1,700	1,700
52080	Fuel & Oil	31,348	28,400	28,400	32,000	32,000
52060	Sand / Soil	-	2,000	2,000	8,000	8,000
52050	Seed / Sod / Trees	290	2,000	2,000	2,000	2,000
52040	Chemical & Fertilizer	18,338	29,400	29,400	30,000	30,000
53230	Recruitment	50	-	25	50	50
53270	Repair & Maint - Vehicle	-	360	360	350	350
53260	Repair & Maint - Building & Grounds	11,742	13,000	13,000	13,000	13,000
53240	Repair & Maint - Equipment	11,435	18,000	18,000	18,000	18,000
53250	Repair & Maint - Facilities	12,061	15,600	15,600	15,000	15,000
	Total Purchased Services	**138,244**	**160,816**	**180,169**	**171,640**	**171,640**
53335	GC Security	280	-	468	300	300
55470	Water Assessment	-	36,000	36,000	36,000	36,000
55300	Leases Rentals	3,339	2,580	2,580	3,500	3,500
	Total Fixed Costs	**3,619**	**38,580**	**39,048**	**39,800**	**39,800**
55050	Capital Lease	29,508	29,508	29,508	29,508	34,659
	Total Capital Outlay	**29,508**	**29,508**	**29,508**	**29,508**	**34,659**
	Gross City Cost	**303,244**	**377,970**	**400,756**	**399,097**	**404,248**

BUDGET SUMMARY

Personnel	128,852	141,666	141,666	153,449	153,449
Supplies	3,021	7,400	10,365	4,700	4,700
Purchased Services	138,244	160,816	180,169	171,640	171,640
Fixed Costs	3,619	38,580	39,048	39,800	39,800
Capital Outlay	29,508	29,508	29,508	29,508	34,659
Gross City Cost	**303,244**	**377,970**	**400,756**	**399,097**	**404,248**

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	-	1,000	1,000	1,000	1,000
Purchased Services	92,246	107,861	107,861	108,840	108,840
Fixed Cost	318,297	119,126	119,126	121,049	121,049
Gross City Cost	410,543	227,987	227,987	230,889	230,889
Net City Cost	410,543	227,987	227,987	230,889	230,889
Budgeted Positions	0	0	0	0	0

SUMMARY OF CHANGES: Line items that have changed by more than 10% include: Postage (900%), and Leases & Rentals - Equipment (79%). The departmental revenue remains unchanged while the expenses increased by 1%.

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

PERFORMANCE MEASURES

	2013 Actual	2014 Estimated	2015 Projected
Efficiency Measures			
Per Capita Cost (city support)	$ 53.66	$ 29.80	$ 30.18

Finance Recommendation: Approve as requested.

Council Action: Approved as requested.

REVENUE DETAIL

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
39390	Res 98-035 Emergency Reserve	-	-	106,030	103,286	103,286
39395	Restricted Reserves	115,435	16,500	75,511	75,511	75,511
39399	Unappropriated Reserves	(264,001)	(5,907,871)	(531,034)	(642,277)	(642,277)
	Total Course Operations	**(148,565)**	**(5,891,371)**	**(349,492)**	**(463,480)**	**(463,480)**
REVENUE SUMMARY						
	Beginning Reserves	(148,565)	(5,891,371)	(349,492)	(463,480)	(463,480)
	Total Revenue	**(148,565)**	**(5,891,371)**	**(349,492)**	**(463,480)**	**(463,480)**

BUDGET DETAIL

Account	Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
52010	General Supplies	-	1,000	1,000	1,000	1,000
	Total Supplies	**-**	**1,000**	**1,000**	**1,000**	**1,000**
53020	Auditor Fees	-	3,000	3,000	3,000	3,000
53050	Management Fees	60,000	60,000	60,000	60,000	60,000
53060	Contractual Services	-	600	600	600	600
53080	Dues & Subscriptions	200	204	204	204	204
53110	Fees/permits/licenses	25	36	36	36	36
53120	Legal Fees	-	10,000	10,000	10,000	10,000
53180	Postage	-	100	100	1,000	1,000
53210	Professional Services - Accounting	25,947	25,800	25,800	26,000	26,000
53240	Repair & Maintenance - Equip	3	1,000	1,000	1,000	1,000
53302	Trustee Fees	6,070	7,121	7,121	7,000	7,000
	TOTAL PURCHASED SERVICES	**92,246**	**107,861**	**107,861**	**108,840**	**108,840**
55260	Insurance-CIRSA	26,293	16,454	16,454	15,777	15,777
55220	Finance Charges	180	240	240	240	240
55270	Insurance-Other	-	13,714	13,714	15,000	15,000
55170	Depreciation Expense	78,025	75,032	75,032	75,032	75,032
53030	Bank Charge	12,771	12,570	12,570	13,000	13,000
55300	Lease & Rental	-	1,116	1,116	2,000	2,000
	Total Fixed Costs	**318,297**	**119,126**	**119,126**	**121,049**	**121,049**
59010	Restricted Reserves	75,511	16,500	75,511	16,500	16,500
59090	Res 98-035 Emergency Reserve	106,030	-	103,286	100,306	100,450
59040	To Fund Balance Reserve	(531,034)	(5,991,095)	(642,277)	(695,697)	(697,278)
	Total Reserves	**(349,492)**	**(5,974,595)**	**(463,480)**	**(578,891)**	**(580,328)**
	Gross City Cost	**61,051**	**(5,746,608)**	**(235,493)**	**(348,002)**	**(349,439)**

GET SUMMARY

Supplies	-	1,000	1,000	1,000	1,000
Purchased Services	92,246	107,861	107,861	108,840	108,840
Fixed Costs	318,297	119,126	119,126	121,049	121,049
Reserves	(349,492)	(5,974,595)	(463,480)	(578,891)	(580,328)
Gross City Cost	**61,051**	**(5,746,608)**	**(235,493)**	**(348,002)**	**(349,439)**

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.

2015-2020 SIX YEAR CAPITAL IMPROVEMENTS PROGRAM

The Six Year Capital Improvements Program for 2015 through 2020 represents projects in Administration, Cemetery, Public Works, Public Safety, Buildings & Grounds, Internal Technology, Recreation, and Water and Wastewater. 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 2014	Six Year Program 2015	2016	2017	2018	2019	2020	Future	TOTAL
GENERAL FUND (10)									
LEGISLATIVE DEPARTMENT (110):									
I Pad Replacement	6,560								6,560
	6,560	-	-	-	-	-	-	-	6,560
MISCELLANEOUS DEPARTMENT (180):									
Computers & Software	7,000								7,000
City Hall Architectural		120,000							120,000
	7,000	120,000	-	-	-	-	-	-	127,000
IT DEPARTMENT (190):									
Computer Upgrades	15,000					15,000			30,000
Web Development	7,000								7,000
Software	10,000		10,000	15,000	15,000	15,000			65,000
Citrix Software	13,000								13,000
Mobile Device Management Software	11,000		11,000						22,000
Document Server		16,000	2,800	2,800	2,800	2,800			27,200
Exchange Migration		10,000							10,000
Plotter		9,000							9,000
Retention		7,000							7,000
Time Clock System		25,000							25,000
Patch Management			7,000						7,000
GIS		30,000							30,000
Network Equipment		33,000							33,000
SCADA Computer & Software		120,000							120,000
	56,000	250,000	30,800	17,800	17,800	32,800	-	-	405,200

CITY OF FORT LUPTON

SUMMARY OF SIX YEAR

CAPITAL IMPROVEMENTS PROGRAM

Department/ Description	Current 2014	Six Year Program 2015	2016	2017	2018	2019	2020	Future	TOTAL
COMMUNITY POLICING (210):									
Police Cars	135,000	45,000							180,000
Equipment for Police Cars	36,000	9,000							45,000
Chief's Car	30,000								30,000
	201,000	54,000	-	-	-	-	-	-	255,000
PUBLIC WORKS SHOP (300):									
New Privacy Fence	30,000								30,000
Sand/Salt Storage	20,000								20,000
Hotsy Pressure Washer		8,000							8,000
Electronic Gates	13,501								13,501
	63,501	8,000	-	-	-	-	-	-	71,501
PUBLIC WORKS STREETS (310):									
85 & 52 Entrance Beautification	15,000								15,000
1/2 Bucket Truck		10,000							10,000
Dump Truck/Plow/Box Sander			150,000						150,000
Dump Truck/Plow/Box Sander				175,000					175,000
Street Sweeper					250,000				250,000
Front End Loader						275,000			275,000
Pave 14th Street		481,261							481,261
	15,000	491,261	150,000	175,000	250,000	275,000	-	-	1,356,261
BUILDINGS & GROUNDS (330):									
City Hall Carpet	20,000								20,000
Parks Shop	50,000								50,000
City Hall Basement Remodel	15,000								15,000
1/2 Bucket Truck		10,000							10,000
Benches & Tables		6,500							6,500
Heritage Park Trail Improvements		15,000							15,000
City Hall Roof & Gutter Replacement		52,500							52,500

CITY OF FORT LUPTON

SUMMARY OF SIX YEAR

CAPITAL IMPROVEMENTS PROGRAM

Department/ Description	Current 2014	Six Year Program 2015	2016	2017	2018	2019	2020	Future	TOTAL
City Hall Breakroom & Restroom Remodel		5,000							5,000
PD Breakroom & Restroom Remodel		5,000							5,000
Railroad Park North Playground		15,000							15,000
Railroad Park South VB Courts		20,000							20,000
Standup Mower		7,500							7,500
Solar Park Electronic Sign		50,000							50,000
Dog Park			30,000						30,000
Pearson Park Improvements			75,000						75,000
Vincent Park Improvements			100,000						100,000
Trail Construction				75,000					75,000
River Park Improvements				30,000					30,000
Koshio Playground					40,000				40,000
Lone Pine Upgrade					25,000				25,000
	85,000	186,500	205,000	105,000	65,000	-	-	-	646,500
TOTAL GENERAL FUND	434,061	1,109,761	385,800	297,800	332,800	307,800	-	-	2,868,022

CITY OF FORT LUPTON

SUMMARY OF SIX YEAR

CAPITAL IMPROVEMENTS PROGRAM

Department/ Description	Current 2014	Six Year Program 2015	2016	2017	2018	2019	2020	Future	TOTAL
SPECIAL REVENUE FUNDS:									
CONTINGENCY FUND (15)									
Possible Capital Expenditures	564,454	600,659							1,165,113
TOTAL CONTINGENCY FUND	564,454	600,659	-	-	-	-	-	-	1,165,113
STREET SALES TAX FUND (20)									
Curb/Gutters/Sidewalks	100,000	100,000	10,000	10,000	10,000	10,000	10,000		250,000
Handicap Ramps on Rollie from 3rd to 9th	75,000								75,000
Pave Rollie from 3rd to 9th	400,000								400,000
Pave 14th Street	150,000	284,849							434,849
Pave Factory Circle		196,411							196,411
Pave 7th from Grand to Park		288,000							288,000
Pave Hoover from 6th to 9th			200,000						200,000
Pave 6th from Park to Grand			300,000						300,000
Pave 5th from Fulton to Grand			200,000						200,000
Pave College from 9th to Aims			325,000						325,000
Pave 9th from Northrup to College			500,000						500,000
Pave 11th from Denver to Fulton				350,000					350,000
Pave 10th from Denver to Fulton				350,000					350,000
Pave Broadway from 7th to North End				250,000					250,000
Pave 3rd from Denver to Grand					450,000				450,000
Pave 2nd from Denver to Grand					450,000				450,000
Pave McKinley from 6th to North End					500,000				500,000
Pave Park from 52 to 11th						650,000			650,000
Pave Main from 52 to 9th						400,000			400,000
Pave Lancaster from 9th to Stage						500,000			500,000
Pave 4th from Denver to Clubhouse						500,000			500,000

CITY OF FORT LUPTON

SUMMARY OF SIX YEAR

CAPITAL IMPROVEMENTS PROGRAM

Department/ Description	Current 2014	Six Year Program 2015	2016	2017	2018	2019	2020	Future	TOTAL
Pave Beth Ave from 4th to 8th							350,000		350,000
Pave Harrison from 52 to 9th							650,000		650,000
Pave Pacific from 52 to 9th							650,000		650,000
TOTAL STREET SALES TAX FUND	725,000	869,260	1,535,000	960,000	1,410,000	2,060,000	1,660,000	-	9,219,260
CULTURE, PARKS & RECREATION FUND (30)									
COMMUNITY CENTER (600):									
Security System	15,000								15,000
Shades	10,000								10,000
HVAC Controller	20,000								20,000
Parking Lot Resurface		5,000		5,000					10,000
Marquee Sign		40,000							40,000
Passenger Van			30,000			30,000			60,000
	45,000	45,000	30,000	5,000	-	30,000	-	-	155,000
MUSEUM (640):									
Shades	10,000								10,000
Refinish Floor	10,000							7,000	17,000
Interior Painting & Plaster Repair	10,000				5,000				15,000
Ramp		35,000							35,000
	30,000	35,000	-	-	5,000	-	-	7,000	77,000
TOTAL CPR FUND	75,000	80,000	30,000	5,000	5,000	30,000	-	7,000	232,000
CONSERVATION TRUST FUND (35)									
Parking Lot - Pearson Park	100,000	175,000							275,000
Koshio Park Restrooms	35,000								35,000
Northrup Path	10,000								10,000
TOTAL CONSERVATION TRUST FUND	145,000	175,000	-	-	-	-	-	-	320,000

CITY OF FORT LUPTON

SUMMARY OF SIX YEAR

CAPITAL IMPROVEMENTS PROGRAM

Department/ Description	Current 2014	Six Year Program 2015	2016	2017	2018	2019	2020	Future	TOTAL
WATER SALES TAX FUND (70)									
Raw Water Storage (Toward Reserve)	150,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	325,000
Windy Gap	192,542	192,542							385,084
TOTAL WATER SALES TAX FUND	342,542	217,542	25,000	25,000	25,000	25,000	25,000	25,000	710,084
CEMETERY AND PERPETUAL CARE FUND (80)									
Replace Equipment	10,000								10,000
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
Trees Trimmed		10,000							10,000
Gator		12,000							12,000
Mower w/ Zero Turn & Grass Catcher		16,000							16,000
TOTAL CEMETERY FUND	49,000	38,000	-	-	-	-	-	-	87,000

CITY OF FORT LUPTON

SUMMARY OF SIX YEAR

CAPITAL IMPROVEMENTS PROGRAM

Department/ Description	Current 2014	Six Year Program 2015	2016	2017	2018	2019	2020	Future	TOTAL
ENTERPRISE FUNDS:									
UTILITY FUND (40)									
WATER LINES (500):									
Line Replacement	100,000	-	100,000	100,000	100,000	100,000	100,000		600,000
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
Water Main Ext & Oversizing (Toward Res.)	150,000	-	150,000	150,000	150,000	150,000	150,000		900,000
Trench Shoring	20,000								20,000
Utility Truck	50,000								50,000
Line Repl on 5th from Fulton to Grand		230,000							230,000
Line Repl on 6th from Park to Grand		400,000							400,000
Line Repl on 9th from Northrup to Tank Farm			900,000						900,000
Line Repl on Hoover from 6th to 9th		230,000							230,000
Line Repl on 14th St.		53,321							53,321
Line Repl on 9th from Denver to West End			250,000						250,000
Line Repl on 10th from Denver to Fulton			400,000						400,000
Line Repl on 11th from Denver to Fulton			400,000						400,000
Line Repl on Broadway from 7th to N End			200,000						200,000
Line Repl on 3rd from Denver to Grand				400,000					400,000
Line Repl on 2nd from Denver to Grand				400,000					400,000
Line Repl on McKinley from 6th to North End				400,000					400,000
Line Repl on Park from 52 to 11th					400,000				400,000
Line Repl on Main from 52 to 9th					400,000				400,000
Line Repl on Park from Reynolds to 52						175,000			175,000
Line Repl on Grand from 52 to 3rd						150,000			150,000

CITY OF FORT LUPTON

SUMMARY OF SIX YEAR

CAPITAL IMPROVEMENTS PROGRAM

Department/ Description	Current 2014	Six Year Program 2015	2016	2017	2018	2019	2020	Future	TOTAL
Line Repl on Grand from 52 to Fulton						220,000			220,000
Backhoe							175,000		175,000
	870,000	913,321	2,400,000	1,450,000	1,050,000	795,000	425,000	-	7,903,321
WATER WELLS (510):									
Well Improvements (Toward Reserve)	60,000	-	10,000	10,000	10,000	10,000	10,000		110,000
Catholic Church Well Recommission		100,000							100,000
Well 4 Casing			75,000						75,000
Inspection - Well 1			15,000						15,000
Valves for 30" Dist Line			50,000	50,000	50,000	50,000			200,000
Inspection - Well 5				15,000					15,000
	60,000	100,000	150,000	75,000	60,000	60,000	10,000	-	515,000
WATER TREATMENT PLANT (520):									
Filter Replacement (Towards Reserve)	40,000	40,000	40,000	40,000	40,000	40,000	40,000		280,000
New Filters	250,000								250,000
Non Potable Water Pump Replacement			30,000						30,000
Influent Pump Replacement		30,000							30,000
Raw Water Pump 1 VFD Repl.		25,000							25,000
Raw Water Tank Painting		100,000							100,000
Tank Farm VFD Repl.			25,000						25,000
Tank Painting - N Finished Water Tank			100,000						100,000
Water Plant BFD 2 Repl			25,000						25,000
Tank Farm VFD/Pump Repl			75,000						75,000
Tank Painting - S Finished Water Tank				100,000					100,000
	290,000	195,000	295,000	140,000	40,000	40,000	40,000	-	1,040,000
SEWER LINES (530):									
Line Replacement	50,000	-	50,000	50,000	50,000	50,000	50,000		300,000
Line Repl on Pacific from 52 to 9th	200,000								200,000
Repair/Replace Equipment (Toward Res.)	100,000	-	100,000	100,000	100,000	100,000	100,000		600,000

CITY OF FORT LUPTON

SUMMARY OF SIX YEAR

CAPITAL IMPROVEMENTS PROGRAM

Department/ Description	Current 2014	Six Year Program 2015	2016	2017	2018	2019	2020	Future	TOTAL
Line Repl on Harrison from 52 to 9th		350,000							350,000
Engineering for Harrison Line Repl		40,000							40,000
Line Repl on Hoover Alley from 6th to 11th		214,000							214,000
Line Ext on 14th St.		145,537							145,537
Line Repl on Harrison E. Alley			350,000						350,000
Sewer Vac Truck Lease			60,000	60,000	60,000	150,000			330,000
Line Repl on McKinley/Park Alley					200,000				200,000
Line Repl on Park/Denver Alley					200,000				200,000
	350,000	749,537	560,000	210,000	610,000	300,000	150,000	-	2,929,537
WASTEWATER TREATMENT PLANT (540):									
Centrifuge Rebuild	30,000								30,000
Expansion of Plant (Toward Reserve)	75,000	-	75,000	75,000	75,000	75,000	75,000	75,000	525,000
Blower	20,000								20,000
Non-Potable Water Pump	20,000								20,000
Replace Centrifuge Backdrive	30,000	30,000							60,000
Centrifuge Replacement/Rebuild		50,000							50,000
N. Lift Station Pump 1		25,000							25,000
RAS Pump VFD Replacement		25,000							25,000
Centrifuge Feed Pump			50,000						50,000
Barscreen Replacement/Headworks			350,000						350,000
Wastewater Plant Redesign			250,000						250,000
Effluent Flow Meter	19,900								19,900
Oxidation Ditch & Clarifier Cleaning				200,000					200,000
WWTP Pre-Design		150,000							150,000
	194,900	280,000	725,000	275,000	75,000	75,000	75,000	75,000	1,774,900

CITY OF FORT LUPTON

SUMMARY OF SIX YEAR

CAPITAL IMPROVEMENTS PROGRAM

Department/ Description	Current 2014	Six Year Program 2015	2016	2017	2018	2019	2020	Future	TOTAL
UTILITY BILLING (550):									
Water Sales Building Reconstruction	15,000								15,000
	15,000	-	-	-	-	-	-	-	15,000
ADMINISTRATION (590):									
Fulton Return Project	150,000								150,000
South Lift Station Replacement		920,000							920,000
	150,000	920,000	-	-	-	-	-	-	1,070,000
TOTAL UTILITY FUND	1,929,900	3,157,858	4,130,000	2,150,000	1,835,000	1,270,000	700,000	75,000	15,247,758
STORM DRAINAGE FUND (45)									
Factory Circle		198,339							198,339
Repl inlets on 9th		100,000							100,000
Repl line coming out of 14th St.		534,882							534,882
Storm Drainage Projects	150,000								150,000
TOTAL STORM DRAINAGE FUND	150,000	833,221	-	-	-	-	-	-	983,221
RECREATION CENTER FUND (50)									
Cardio Equipment	15,000								15,000
Locker Replacements	15,000								15,000
Surge Protector	15,000								15,000
Women's Lockers		12,000	8,000						20,000
Carpet		15,000	7,000						22,000
Sky Light Repair			12,000						12,000
Stairwell Replacement Pool				50,000					50,000
Astro Bright Surface Renovation						70,000			70,000
Gym Floor Refinish					25,000				25,000
TOTAL RECREATION CENTER FUND	45,000	27,000	27,000	50,000	25,000	70,000	-	-	244,000
TOTAL CAPITAL PROJECTS	4,459,957	7,108,301	6,132,800	3,487,800	3,632,800	3,762,800	2,385,000	107,000	31,076,458

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2015

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

Capital Project: New City Hall Architectural Work

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

Complete Project Description

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

Estimated Cost of the Project: $120,000

Other Information

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

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

TIMETABLE: Est. Start Date: Jan-15 Est. Completion Date: Dec-15

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2015

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

Capital Project:	Document Server - Laserfish		
Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase	X		Price will include the software and equipment provided by SCORP
Replacement Equipment			
Building Improvements			
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

Laserfish is a high grade retrieval software allowing staff to pertain important documents and in depth searches by user or departments.
Allows the possibility of have a web portal for the citizens.

Estimated Cost of the Project: $16,000

Other Information			
Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent	X		With the growth of the City and amount of paperwork, staff is needing to have access to the
Necessary			documents without having to retrieve the hard copy and the original will then remain safe
Desirable			and secure for the future use as these are permanent and historic documents

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

TIMETABLE: Est. Start Date: Jan-15 Est. Completion Date: Dec-15

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2015

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

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

Complete Project Description

The Exchange 2010 to Exchange Migration is part of the the overall Retention Policy, it will help retain the correct retention for email as indicated per the Retention Policy for the City of Fort Lupton requirements. Includes the cost for the assistance of getting the Exchange migration completed.

Estimated Cost of the Project: $10,000

Other Information			
Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent	X		Stay in requirements to our current Retention Policy
Necessary			
Desirable			

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

TIMETABLE: Est. Start Date: Jan-15 Est. Completion Date: Dec-15

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2015

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

Capital Project:	Plotter		
Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase	X		Purchase of an HP DesignJet Z5400 for GIS
Replacement Equipment			
Building Improvements			
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

A new, more efficient plotter is needed for planning and GIS software for maps.

Estimated Cost of the Project: $9,000

Other Information			
Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent	X		Allowing a clearer print out, scanning capabilities, pdf reader as well as allowing Citizens the capability of getting maps.
Necessary			
Desirable			

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

TIMETABLE: Est. Start Date: Jan-15 Est. Completion Date: Dec-15

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2015

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

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

Complete Project Description

The retention project will allow us to setup and meet the requirements that are stated in our Policy for retentions.

Estimated Cost of the Project: $7,000

Other Information			
Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent	x		This will allow the City to stay in compliance with the Retention Policy that we currently have in place.
Necessary			
Desirable			

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

TIMETABLE: Est. Start Date: Jan-15 Est. Completion Date: Dec-15

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2015

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

Capital Project:	Time Clock System		
Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase	X		Requires new time clock system that will work for the Staff at City Hall/PD.
Replacement Equipment			
Building Improvements			
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

We are currently running our time clock system on a Windows XP machine which is no longer supported. The current product is old "outdated" and does not communicate with our current payroll system causing managers to pull time cards manually and having payroll wait for these pulls to happen. If the current system goes down, there is no backup to it a this time. The estimated cost is based off of previous conversations with companies looking to bring in their system, such as ADP.

Estimated Cost of the Project: $25,000

Other Information			
Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent	X		Will account for more accurate readings, saving the managers the time it currently takes to remote to the PC to pull and print the reports.
Necessary			
Desirable			

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

TIMETABLE: Est. Start Date: Jan-15 Est. Completion Date: Dec-15

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2015

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

Capital Project:	GIS Hardware & Software		
Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase	X		Allows the hardware/software needed for GIS
Replacement Equipment			
Building Improvements			
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

Would include the hardware/software needed for GIS. Includes but not limited to:
ESRI Published Extension, ESRI ArcGIS (5user)Online, ArcGIS Advanced (1 user), Desktop/Server needs

Estimated Cost of the Project: $30,000

Other Information			
Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent			
Necessary	X		GIS Position
Desirable			

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

TIMETABLE: Est. Start Date: Jan-15 Est. Completion Date: Dec-15

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2015

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

Capital Project:	Network Equipment		
Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase	X		Includes the network equipment listed below to keep the network working
Replacement Equipment			smoothly
Building Improvements			
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

Includes: KVM (server rack), UPS (server Rack) POE 24 port x 3 (Phones for Rec & PD), POE 48 port switch (phones City Hall), 4 switches, two for Rec Center one for PD, one for City Hall, Also xTreme switch (core switch that runs entire network) will act as redundant switch.All equipment will then be under support maintenance with manufacturer.

Estimated Cost of the Project: $33,000

Other Information			
Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent	X		Core Network Equipment to keep network Infrastructure running in top condition, will include redundant core switch
Necessary			
Desirable			

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

TIMETABLE: Est. Start Date: Jan-15 Est. Completion Date: Dec-15

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2015

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

Capital Project:	SCADA Computer and Software Replacement		
Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			
Replacement Equipment	x		SCADA computer and software along with new programming
Building Improvements			
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

Existing SCADA computers are Windows XP computers and are no longer supported by Microsoft. In addition to this, the SCADA software is no longer supported due to the old versioning. Replacement of software and computers along with updating the programming is required to have a secure system that will function into the future.

Estimated Cost of the Project: $120,000

Other Information			
Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent			
Necessary	x		Current software security is at risk due to Windows XP issues
Desirable			

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

TIMETABLE: Est. Start Date: Jan-15 Est. Completion Date: Apr-15

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2015

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

Capital Project:	Replacement of Patrol Vehicle & Accessories Required		
Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			
Replacement Equipment	**X**		Replacement of patrol car & accessories needed
Building Improvements			
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

This capital request is for the replacement of a patrol vehicle in the patrol fleet. This item may be replaced through a grant.
The vehicle includes the initial vehicle and all of the accessories required to make it a functioning police vehicle.

Estimated Cost of the Project: $54,000

Other Information			
Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent			
Necessary	**X**		This vehicle is necessary to maintain the fleet.
Desirable			

Impact on Operating Budget:	**Dollar Amount**	**Brief Explanation:**
Anticipated Additional Operating Savings/Revenues:	$0.00	Not applicable
Anticipated Additional Operating Costs:	$0.00	Not applicable

TIMETABLE: Est. Start Date: Feb-15 Est. Completion Date: Feb-15

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2015

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

Capital Project:	Hotsy Pressure Washer		
Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			
Replacement Equipment	x		Replace our existing pressure washer
Building Improvements			
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

The existing pressure washer at the shop is about 15 years old and does not heat the water to allow cleaning of equipment (grease, mud, etc.)

Estimated Cost of the Project: $8,000

Other Information			
Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent			
Necessary	x		Needed for maintenance and care of equipment
Desirable			

Impact on Operating Budget:	**Dollar Amount**	**Brief Explanation:**
Anticipated Additional Operating Savings/Revenues:	$0.00	Keep equipment looking clean and new.
Anticipated Additional Operating Costs:	$0.00	

TIMETABLE: Est. Start Date: Jan-15 Est. Completion Date: Jan-15

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2015

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

Capital Project:	Used Bucket Truck		
Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase	x		1/2 cost with parks for a bucket truck for tree trimming and banner hanging
Replacement Equipment			
Building Improvements			
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

The Public Works and Parks Departments would like to split the cost of a used bucket truck for 2015. This purchase would be used for tree trimming throughout the city and city parks as well as for installing our banners in town.

Estimated Cost of the Project: $10,000

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: Jun-15 Est. Completion Date: Jun-15

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2015

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

Capital Project:	14th St. from Hwy 85 to Denver		
Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			
Replacement Equipment			
Building Improvements			
Land Improvements	x		Damaged road ran its coarse
Equipment Less than $5,000.			

Complete Project Description

14th is the original road from the day and is in need of replacing. Heavy truck traffic has caused severe road damage.
A DOLA grant will be submitted to help fund this project. It is a 50% match.

Estimated Cost of the Project: $481,261

Other Information			
Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent	x		Heavy truck traffic has caused road failure
Necessary			
Desirable			

Impact on Operating Budget:	**Dollar Amount**	**Brief Explanation:**
Anticipated Additional Operating Savings/Revenues:	$5,000.00	Pavement patching/crack sealing
Anticipated Additional Operating Costs:		

TIMETABLE: Est. Start Date: Feb-15 Est. Completion Date: Jun-15

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2015

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

Capital Project: Bucket Truck (50/50 purchase with Public Works)

Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase	X		Bucket truck for tree trimming, etc.
Replacement Equipment			
Building Improvements			
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

This capital purchase is for a bucket truck that will be purchased 50/50 with Public Works. This truck can be used for tree trimming, banner hanging, Christmas lights and other miscellaneous uses within the City.

Estimated Cost of the Project: $10,000

Other Information

Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent			
Necessary			
Desirable	X		This project is desireable, but not necessary or urgent.

Impact on Operating Budget:	**Dollar Amount**	**Brief Explanation:**
Anticipated Additional Operating Savings/Revenues:	$1,500.00	We will save money on renting lifts at about $300 per 24-hour rental.
Anticipated Additional Operating Costs:	$250.00	We will incur additional maintenance costs ensuring that the truck is safe.

TIMETABLE: Est. Start Date: Jan-15 Est. Completion Date: Jan-15

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2015

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

Capital Project: Benches & Tables

Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase	X		Parts of this purchase will be for new tables/benches at parks.
Replacement Equipment	X		This capital expense will include the replacement of deteriorated tables/benches
Building Improvements			
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

Many of the City's parks have benches/tables that are deteriorating or that don't have benches/tables at all.

Estimated Cost of the Project: $6,500

Other Information

Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent			
Necessary			
Desirable	X		This capital purchase is desirable, but not absolutely necessary or urgent.

Impact on Operating Budget:	**Dollar Amount**	**Brief Explanation:**
Anticipated Additional Operating Savings/Revenues:	$0.00	Not applicable
Anticipated Additional Operating Costs:	$0.00	Not applicable

TIMETABLE: Est. Start Date: Apr-15 Est. Completion Date: May-15

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2015

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

Capital Project: Heritage Park Trail Improvements

Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			
Replacement Equipment			
Building Improvements			
Land Improvements	**X**		Trail improvements near Heritage Park
Equipment Less than $5,000.			

Complete Project Description

The City budgeted $10,000 in 2014 for trail improvements, but that isn't enough to address the entire length of the trail. Therefore, an additional $15,000 in 2015 should help complete the trail.

Estimated Cost of the Project: $15,000

Other Information

Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent			
Necessary			
Desirable	**X**		This project is desirable, but not absolutely necessary or urgent.

Impact on Operating Budget:	**Dollar Amount**	**Brief Explanation:**
Anticipated Additional Operating Savings/Revenues:	$0.00	Not applicable
Anticipated Additional Operating Costs:	$0.00	Not applicable

TIMETABLE: Est. Start Date: Jun-15 Est. Completion Date: Jun-15

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2015

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

Capital Project: Roof and Gutter Replacement

Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			
Replacement Equipment			
Building Improvements	X		Replacement of City Hall roof and gutters
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

The City Hall roof and gutters are in need of replacement. We have experienced roof leaks and improper drainage from our gutters.

Estimated Cost of the Project: $52,500

Other Information

Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent			
Necessary	**X**		This project is necessary because of leaks and drainage issues.
Desirable			

Impact on Operating Budget:	**Dollar Amount**	**Brief Explanation:**
Anticipated Additional Operating Savings/Revenues:	$0.00	Not applicable
Anticipated Additional Operating Costs:	$0.00	Not applicable

TIMETABLE: Est. Start Date: May-15 Est. Completion Date: May-15

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2015

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

Capital Project:	City Hall Administration Breakroom & Restroom Improvements		
Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			
Replacement Equipment			
Building Improvements	**X**		Breakroom & Restroom Improvements
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

This capital request is for improvements to the breakroom and restrooms on the City Hall side of the building. Breakroom improvements would include: new cabinets, countertop, sink, and dishwasher. The restroom improvements would include new tile, fixtures, partition walls, etc.

Estimated Cost of the Project: $5,000

Other Information			
Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent			
Necessary			
Desirable	**X**		This project is desirable, but not urgent or absolutely necessary.

Impact on Operating Budget:	**Dollar Amount**	**Brief Explanation:**
Anticipated Additional Operating Savings/Revenues:	$0.00	Not applicable
Anticipated Additional Operating Costs:	$0.00	Not applicable

TIMETABLE: Est. Start Date: Feb-15 Est. Completion Date: Feb-15

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2015

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

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

Complete Project Description

This capital request is for improvements to the breakroom and restrooms on the police side of the building. Breakroom improvements would include: new cabinets, countertop, sink, and dishwasher. The restroom improvements would include new tile, fixtures, partition walls, etc.

Estimated Cost of the Project: $5,000

Other Information			
Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent			
Necessary			
Desirable	**X**		This project is desirable, but not urgent or absolutely necessary.

Impact on Operating Budget:	**Dollar Amount**	**Brief Explanation:**
Anticipated Additional Operating Savings/Revenues:	$0.00	Not applicable
Anticipated Additional Operating Costs:	$0.00	Not applicable

TIMETABLE: Est. Start Date: Feb-15 Est. Completion Date: Feb-15

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2015

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

Capital Project: Railroad North Playground Replacement

Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			
Replacement Equipment	X		This capital purchase is to replace missing playground equipment.
Building Improvements			
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

This capital project is to replace the playground equipment the grounds department removed earlier in 2014 due to safety issues at Railroad Park North. There are currently two concrete playground borders at the park without playground equipment, which is unsightly.

Estimated Cost of the Project: $15,000

Other Information

Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent			
Necessary	X		This project is necessary, but not overly urgent.
Desirable			

Impact on Operating Budget:	**Dollar Amount**	**Brief Explanation:**
Anticipated Additional Operating Savings/Revenues:	$0.00	Not applicable
Anticipated Additional Operating Costs:	$0.00	Not applicable

TIMETABLE: Est. Start Date: Apr-15 Est. Completion Date: Apr-15

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2015

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

Capital Project: Volleyball Courts at Railroad South

Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			
Replacement Equipment			
Building Improvements			
Land Improvements	**X**		This is for the addition of three volleyball courts at Railroad South Park.
Equipment Less than $5,000.			

Complete Project Description

This capital project is for the addition of three sand volleyball courts at Railroad Park South. There is currently an unsightly, underused area at the north end of the park that is in need of improvement.

Estimated Cost of the Project: $20,000

Other Information

Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent			
Necessary	**X**		This project is necessary, but not urgent.
Desirable			

Impact on Operating Budget:	**Dollar Amount**	**Brief Explanation:**
Anticipated Additional Operating Savings/Revenues:	$500.00	We may be able to recoup some money by renting out volleyball equipment and by reserving the courts for tournaments.
Anticipated Additional Operating Costs:	$500.00	There will be minimal labor costs associated with maintaining the volleyball courts.

TIMETABLE: Est. Start Date: May-15 Est. Completion Date: Jun-15

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2015

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

Capital Project: Standup Mower

Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase	X		New mower for smaller and hard to reach areas.
Replacement Equipment			
Building Improvements			
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

This capital purchase is for a new standup/riding mower for smaller and hard to reach areas. At the current time, we use push mowers for these areas, which takes a considerable amount of time.

Estimated Cost of the Project: $7,500

Other Information

Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent			
Necessary			
Desirable	X		This piece of equipment is desirable, but not absolutely necessary and urgent.

Impact on Operating Budget:	**Dollar Amount**	**Brief Explanation:**
Anticipated Additional Operating Savings/Revenues:	$1,000.00	We would gain labor efficiency by having this mower, which would allow staff to focus on other projects.
Anticipated Additional Operating Costs:		

TIMETABLE: Est. Start Date: Apr-15 Est. Completion Date: Apr-15

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2015

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

Capital Project: Digital Sign for Solar Park

Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase	X		This is a new sign.
Replacement Equipment			
Building Improvements			
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

The capital purchase is for a two-sided, digital sign at Solar Park.

Estimated Cost of the Project: $50,000

Other Information

Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent			
Necessary			
Desirable	X		This project is desirable, but not necessary or urgent.

Impact on Operating Budget:	**Dollar Amount**	**Brief Explanation:**
Anticipated Additional Operating Savings/Revenues:	$1,000.00	The City could potentially sell advertising space to recoup some of the investment over time.
Anticipated Additional Operating Costs:	$0.00	

TIMETABLE: Est. Start Date: May-15 Est. Completion Date: Jun-15

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2015

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

Capital Project:	14th St. from Hwy 85 to Denver		
Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			
Replacement Equipment			
Building Improvements			
Land Improvements	x		Damaged road ran its coarse
Equipment Less than $5,000.			

Complete Project Description

14th is the original road from the day and is in need of replacing. Heavy truck traffic has caused severe road damage.
A DOLA grant will be submitted to help fund this project. It is a 50% match.

Estimated Cost of the Project: $284,849

Other Information			
Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent	x		Heavy truck traffic has caused road failure
Necessary			
Desirable			

Impact on Operating Budget:	**Dollar Amount**	**Brief Explanation:**
Anticipated Additional Operating Savings/Revenues:	$5,000.00	Pavement patching/crack sealing
Anticipated Additional Operating Costs:		

TIMETABLE: Est. Start Date: Feb-15 Est. Completion Date: Jun-15

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2015

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

Capital Project:	Re-grading Factory Circle		
Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			Re-grading of Factory Circle roadway
Replacement Equipment			
Building Improvements			
Land Improvements	x		
Equipment Less than $5,000.			

Complete Project Description

Grading of road way will need to be completed to allow storm drainage to get to storm sewer.

Estimated Cost of the Project: $196,411

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

Impact on Operating Budget:	**Dollar Amount**	**Brief Explanation:**
Anticipated Additional Operating Savings/Revenues:		
Anticipated Additional Operating Costs:	$5,000.00	Road failure occurs due to improper grading

TIMETABLE: Est. Start Date: Apr-15 Est. Completion Date: Sep-15

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2015

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

Capital Project:	Street Paving on 7th St. from Grand to Park		
Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			
Replacement Equipment			
Building Improvements			
Land Improvements	x		Damaged road ran its coarse
Equipment Less than $5,000.			

Complete Project Description

7th is the original road from the day and is in need of replacing. It has heavy cracks and settlements.

Estimated Cost of the Project: $288,000

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:	$2,000.00	Pavement patching/crack sealing
Anticipated Additional Operating Costs:		

TIMETABLE: Est. Start Date: Apr-15 Est. Completion Date: Jun-15

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2015

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

Capital Project:	Parking Lot Resurface		
Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			
Replacement Equipment			
Building Improvements	x		Patch and repaint the existing lot
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

This project would patch and repaint the existing parking lot. Existing parking lot has been in for 14 years.
Asphalt has sunk and cracked in places.

Estimated Cost of the Project: $5,000

Other Information			
Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent			
Necessary	x		To bring back the parking lot to its original condition
Desirable			

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

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

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2015

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

Capital Project:	Highly Visible Marquee Sign		
Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			
Replacement Equipment	x		To replace existing marquee sign with a new highly visible version.
Building Improvements			
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

This project will replace the existing sign and move it to a better location such as the building at the corner of McKinley and 1st Street with a larger, more visible sign that will allow for greater flexibility in offering information on a wider scale.

Estimated Cost of the Project: $40,000

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

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

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

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2015

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

Capital Project:	Ramp Replacement		
Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			
Replacement Equipment			
Building Improvements	x		Replace ramp to meet ADA compliance issues
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

This project will replace the ramp in front of the building with a new one that meets all compliance issues with a new ramp or other option such as a lift.

Estimated Cost of the Project: $35,000

Other Information			
Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent			
Necessary	x		Replacement of ramp is necessary do to wear and tear and compliance issues.
Desirable			

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

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

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2015

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

Capital Project:	Pearson Park Paving		
Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			
Replacement Equipment			
Building Improvements			
Land Improvements	**X**		Upgrade parking lot from dirt to asphalt.
Equipment Less than $5,000.			

Complete Project Description

The paving project at Pearson Park was put on hold due to CDOT's lack of park-and-ride funding in 2014. This project has been a priority for several years, but was held up by unforeseen circumstances.

Estimated Cost of the Project: $175,000

Other Information			
Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent			
Necessary	**X**		This project is necessary.
Desirable			

Impact on Operating Budget:	**Dollar Amount**	**Brief Explanation:**
Anticipated Additional Operating Savings/Revenues:	$0.00	Not applicable
Anticipated Additional Operating Costs:	$0.00	Not applicable

TIMETABLE: Est. Start Date: Apr-15 Est. Completion Date: Apr-15

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2015

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

We had half of the trees trimmed at our cemetery last year and I would like to finish the trimming in 2015 to enhance the visual beauty.

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:	?	Cost of removals or repairs to headstones if tree branches fall, needless to say all the chance of lawsuits if this happens to a person.
Anticipated Additional Operating Costs:		

TIMETABLE: Est. Start Date: Feb-15 Est. Completion Date: Mar-15

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2015

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

Capital Project:	Gator vehicle		
Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			
Replacement Equipment	x		New gator to replace old worn-out vehicle
Building Improvements			
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

Gator is used for daily maintenance around the cemetery and to haul dirt in and out during grave digging.

Estimated Cost of the Project: $12,000

Other Information			
Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent			
Necessary	x		Replace worn out vehicle
Desirable			

Impact on Operating Budget:	**Dollar Amount**	**Brief Explanation:**
Anticipated Additional Operating Savings/Revenues:	$0.00	No difference
Anticipated Additional Operating Costs:	$0.00	No difference

TIMETABLE: Est. Start Date: Jun-15 Est. Completion Date: Jun-15

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2015

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

Capital Project:	Riding Lawn Mower with Grass Catcher		
Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			
Replacement Equipment	x		New riding mower to replace old mower
Building Improvements			
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

Our old John Deere mower has seen its last season. We need to replace it with a bigger zero turn and grass catcher machine.
Having the grass catcher keeps our head stones cleaner with less clean up after mowing.

Estimated Cost of the Project: $16,000

Other Information			
Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent	x		Replace worn out mower
Necessary			
Desirable			

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

TIMETABLE: Est. Start Date: Jun-15 Est. Completion Date: Jun-15

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2015

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

Capital Project:	5th St. from Fulton to Grand Water Line Replacement		
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 8"
Equipment Less than $5,000.			

Complete Project Description

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

A DOLA grant has been applied for to help with this project.

Estimated Cost of the Project: $230,000

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

Impact on Operating Budget:	**Dollar Amount**	**Brief Explanation:**
Anticipated Additional Operating Savings/Revenues:	$2,000 per year	By replacing the line, maintenance of thawing frozen service lines will cease.
Anticipated Additional Operating Costs:		

TIMETABLE: Est. Start Date: Apr-15 Est. Completion Date: Aug-15

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2015

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

Capital Project:	Water Line Replacement on 6th St. from Park to Grand		
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 8"
Equipment Less than $5,000.			

Complete Project Description

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

This request is a carry-over from the 2014 budget since the project was over-budget.

A DOLA grant will be applied for to help fund this project.

Estimated Cost of the Project: $400,000

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

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

TIMETABLE: Est. Start Date: Apr-15 Est. Completion Date: Jul-15

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2015

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

Capital Project:	Replace Water Lines on Hoover from 6th to 9th		
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

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

This request is a carry-over from the 2014 budget since the project was over budget.

A DOLA grant will be applied for to help fund this project.

Estimated Cost of the Project: $230,000

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

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

TIMETABLE: Est. Start Date: Apr-15 Est. Completion Date: Jul-15

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2015

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

Capital Project:	Water Extension out of 14th St.		
Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			
Replacement Equipment			
Building Improvements			
Land Improvements	x		Extension of water line out of 14th St prior to paving
Equipment Less than $5,000.			

Complete Project Description

Bring water line out of intersection prior to new road construction.
A DOLA grant will be submitted to help fund this project.

Estimated Cost of the Project: $53,321

Other Information			
Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent	x		Infrastructure improvement needs to be done prior to road work.
Necessary			
Desirable			

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

TIMETABLE: Est. Start Date: Jan-15 Est. Completion Date: Aug-15

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2015

Fund/Department:	**Contact Person:**
Utility Fund / Water Wells	Michael Rousey

Capital Project: Catholic Church Well Replacement Pump/Motor/Electronics

Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase	x		To get well back in service, new pump motor and associated electronics are needed
Replacement Equipment			
Building Improvements			
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

Replace Pump/Motor/Electronics

Estimated Cost of the Project: $100,000

Other Information

Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent			
Necessary	x		Well is out of service and this is required to place it back into service
Desirable			

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

TIMETABLE: Est. Start Date: Jan-15 Est. Completion Date: Dec-15

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2015

Fund/Department:	**Contact Person:**
Utility Fund / Water Treatment Plant	Michael Rousey

Capital Project: WTP Raw Water Plant Influent Pump 1 Replacement

Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			
Replacement Equipment	x		Raw Water Plant Influent Pump 1
Building Improvements			
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

This pump is 17 years old and has reached the end of it's useful life. Replacement parts now cost more than replacement of the pump. Remove and replace the existing pump is the best option available.

Estimated Cost of the Project: $30,000

Other Information

Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent			
Necessary	x		Pump is needed for increasing demands on water system
Desirable			

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

TIMETABLE: Est. Start Date: Jan-15 Est. Completion Date: Mar-15

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2015

Fund/Department:	**Contact Person:**
Utility Fund / Water Treatment Plant	Michael Rousey

Capital Project: WTP Raw Water Pump 1 VFD Replacement

Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			
Replacement Equipment	x		Variable Frequency Drive has a bad board and no new parts are available
Building Improvements			
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

Remove and replace the Variable Frequency Drive (VFD) on the pump 1

Estimated Cost of the Project: $25,000

Other Information

Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent			
Necessary	x		VFD is required to provide operation to the filter feed system
Desirable			

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

TIMETABLE: Est. Start Date: Jan-15 Est. Completion Date: Mar-15

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2015

Fund/Department:	**Contact Person:**
Utility Fund / Water Treatment	Michael Rousey

Capital Project: Raw Water Tank Painting

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

Complete Project Description

Repaint raw water tank at the tank farm to repair numerous rust spots that are beginning to bleed through on the surface of the tank

Estimated Cost of the Project: $100,000

Other Information

Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent	x		Further rust could begin to break through the tank causing leaks
Necessary			
Desirable			

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

TIMETABLE: Est. Start Date: Feb-15 Est. Completion Date: Mar-15

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2015

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

Capital Project:	Replace Sewer Line on Harrison from Hwy 52 to 9th		
Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			
Replacement Equipment	x		Replace old clay sewer line with SDR 35 PVC
Building Improvements			
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

Sewer line is an existing 8" clay line with bad root intrusion. We need to replace it with 8" PVC. PVC is a stronger pipe with a smooth interior which allows movement of water and solids at a higher velocity which helps with cleaning and maintenance. Also, the gasketed joints will keep roots from penetrating into our sewer line.

Estimated Cost of the Project: $350,000

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:	5000 yr	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:		

TIMETABLE: Est. Start Date: Apr-15 Est. Completion Date: Aug-15

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2015

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

Capital Project:	Engineering Services for Design of Harrison Sewer Line Replacement		
Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			
Replacement Equipment	x		Engineering for Sewer Line Replacement on Harrison
Building Improvements			
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

Engineering services for the design of the Harrison sewer capital project.

Estimated Cost of the Project: $40,000

Other Information			
Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent	x		No 2015 project
Necessary			
Desirable			

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

TIMETABLE: Est. Start Date: Jan-15 Est. Completion Date: Aug-15

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2015

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

Capital Project:	Replace Sewer Lines on Hoover alley from 6th to 11th		
Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			
Replacement Equipment	x		Replace old clay sewer line with SDR 35 PVC
Building Improvements			
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

The sewer line is an existing 8" clay line with bad root intrusion. We need to replace it with 8" PVC. PVC is a stronger pipe with a smooth interior which allows movement of water and solids at a higher velocity which helps with cleaning and maintenance. Also the gasketed joints will keep roots from penetrating into our sewer line.

Estimated Cost of the Project: $214,000

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:	5000 yr	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:		

TIMETABLE: Est. Start Date: Apr-15 Est. Completion Date: Aug-15

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2015

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

Capital Project:	Sewer Extension out of 14th St.		
Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			
Replacement Equipment			
Building Improvements			
Land Improvements	x		Extension of sewer line out of 14th St. prior to paving
Equipment Less than $5,000.			

Complete Project Description

Bring sewer line out of intersection prior to new road construction.
A DOLA grant will be submitted to help fund this project (50%).

Estimated Cost of the Project: $145,537

Other Information			
Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent	x		Infrastructure improvement needs to be done prior to road work.
Necessary			
Desirable			

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

TIMETABLE: Est. Start Date: Jan-15 Est. Completion Date: Aug-15

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2015

Fund/Department:	**Contact Person:**
Utility Fund / Wastewater Treatment	Michael Rousey

Capital Project: Centrifuge Back Drive Replacement

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

Complete Project Description

Annual amount budgeted to replace the centrifuge

Estimated Cost of the Project: $30,000

Other Information

Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent			
Necessary	x		If the centrifuge backdrive fails and this purchase will be necessary
Desirable			

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

TIMETABLE: Est. Start Date: Jan-15 Est. Completion Date: Dec-15

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2015

Fund/Department:	**Contact Person:**
Utility Fund / Wastewater Treatment	Michael Rousey

Capital Project: Centrifuge Replacement

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

Complete Project Description

Annual amount budgeted to replace the centrifuge

Estimated Cost of the Project: $50,000

Other Information

Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent			
Necessary	x		If the centrifuge fails and can't be rebuilt, replacement will be necessary.
Desirable			

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

TIMETABLE: Est. Start Date: Jan-15 Est. Completion Date: Dec-15

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2015

Fund/Department:	**Contact Person:**
Utility Fund / Wastewater Treatment	Michael Rousey

Capital Project:	N. Lift Station Pump 1 Replacement		
Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			
Replacement Equipment	x		Old pump has failed and replacement parts exceed cost of new pump
Building Improvements			
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

Remove and Replace pump

Estimated Cost of the Project: $25,000

Other Information			
Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent			
Necessary	x		To bring N Lift Station to full capacity, this pump is necessary
Desirable			

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

TIMETABLE: Est. Start Date: Jan-15 Est. Completion Date: Apr-15

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2015

Fund/Department:	**Contact Person:**
Utility Fund / Wastewater Treatment	Michael Rousey

Capital Project: RAS Pump VFD Replacement

Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			
Replacement Equipment	x		Variable Frequency Drive has a bad board and no new parts are available
Building Improvements			
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

Remove and replace the Variable Frequency Drive (VFD) on RAS Pump 1

Estimated Cost of the Project: $25,000

Other Information

Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent			
Necessary	x		VFD is required to provide a second pump to the RAS pumping system
Desirable			

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

TIMETABLE: Est. Start Date: Jan-15 Est. Completion Date: Mar-15

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2015

Fund/Department:	**Contact Person:**
Utility Fund / Sewer Treatment Plant	Michael Rousey

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

Complete Project Description

Begin an engineering pre-design to upgrade the wastewater treatment plant due to the proposed expansions of Todd Creek, Wattenberg, and Docono into the system along with the likely changes to the plant's permit which is coming in 2017.

Estimated Cost of the Project: $150,000

Other Information			
Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent			
Necessary	x		Future growth will be delayed and potential future permit changes
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: Jan-15 Est. Completion Date: Dec-15

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2015

Fund/Department:	**Contact Person:**
Utility Fund / Administration	Aaron Herrera

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

Complete Project Description

This capital project is for the replacement of the south lift station, which serves the residents south of Hwy 52. The structure has been in need of replacement for many years. We were awarded a grant on this. We will have to fund 50% of the cost.

Estimated Cost of the Project: $920,000

Other Information			
Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent	**X**		If it fails, it could create serious health issues for our citizens.
Necessary			
Desirable			

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

TIMETABLE: Est. Start Date: Oct-14 Est. Completion Date: Mar-15

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2015

Fund/Department:	**Contact Person:**
Storm Drainage Fund	Marco Carani

Capital Project:	Storm Line Improvements on Factory Circle		
Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			
Replacement Equipment			
Building Improvements			
Land Improvements	x		Upgrade storm line in Factory Circle
Equipment Less than $5,000.			

Complete Project Description

Upgrade storm line in Factory Circle. Construction of this storm line ties into the 14th Street project.
50% matching DOLA grant to be applied for on this project.

Estimated Cost of the Project: $198,339

Other Information			
Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent	x		Infrastructure improvement needs to be done prior to road work.
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: Jan-15 Est. Completion Date: Aug-15

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2015

Fund/Department:	**Contact Person:**
Storm Drain Fund	Marco Carani

Capital Project:	Inlets on 9th		
Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			
Replacement Equipment	x		Upsize storm inlets to main for proper drainage
Building Improvements			
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

9th Street has multiple storm inlets that range from 8" to 12" in size. I would like to upgrade them to 24" lines to the main to help with drainage of roadways.

Estimated Cost of the Project: $100,000

Other Information			
Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent	x		High safety risk
Necessary			
Desirable			

Impact on Operating Budget:	**Dollar Amount**	**Brief Explanation:**
Anticipated Additional Operating Savings/Revenues:		Avoid damage to vehicles and people from flooding
Anticipated Additional Operating Costs:		

TIMETABLE: Est. Start Date: Mar-15 Est. Completion Date: Aug-15

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2015

Fund/Department:	**Contact Person:**
Storm Drainage Fund	Marco Carani

Capital Project:	Storm Drain Extension out of 14th St.		
Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			
Replacement Equipment			
Building Improvements			
Land Improvements	x		Replace storm line out of 14th St. prior to paving
Equipment Less than $5,000.			

Complete Project Description

Replace storm line out of intersection prior to new road construction.
A DOLA grant is to be applied for on this project.

Estimated Cost of the Project: $534,882

Other Information			
Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent	x		Infrastructure improvement needs to be done prior to road work.
Necessary			
Desirable			

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

TIMETABLE: Est. Start Date: Jan-15 Est. Completion Date: Aug-15

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2015

Fund/Department:	**Contact Person:**
Recreation Center	Monty Schuman

Capital Project:	Lockers for Womens Locker Room		
Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			
Replacement Equipment	X		Replace the womens lockers
Building Improvements			
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

We will replace the womens lockers as we have replaced the mesn in 2014.

Estimated Cost of the Project: $12,000

Other Information			
Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent			
Necessary	x		Lockers are rusting and denting and are over 10 years old.
Desirable			

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

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

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2015

Fund/Department:	**Contact Person:**
Recreation Center	Monty Schuman

Capital Project:	Carpet for fitness and cardio balcony		
Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			
Replacement Equipment			
Building Improvements	X		Carpet in fitness areas are showing major wear and need replaced.
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

This project will replace the carpet in the fitness area as well as the cardio balcony. This is A HIGHLY visible area and has extremely heavy use.

Estimated Cost of the Project: $15,000

Other Information			
Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent	x		Carpet is beginning to show heavy use and needs to be replaced.
Necessary			
Desirable			

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

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

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 2015. 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 2015 financial statements unless some debt relief can be obtained.

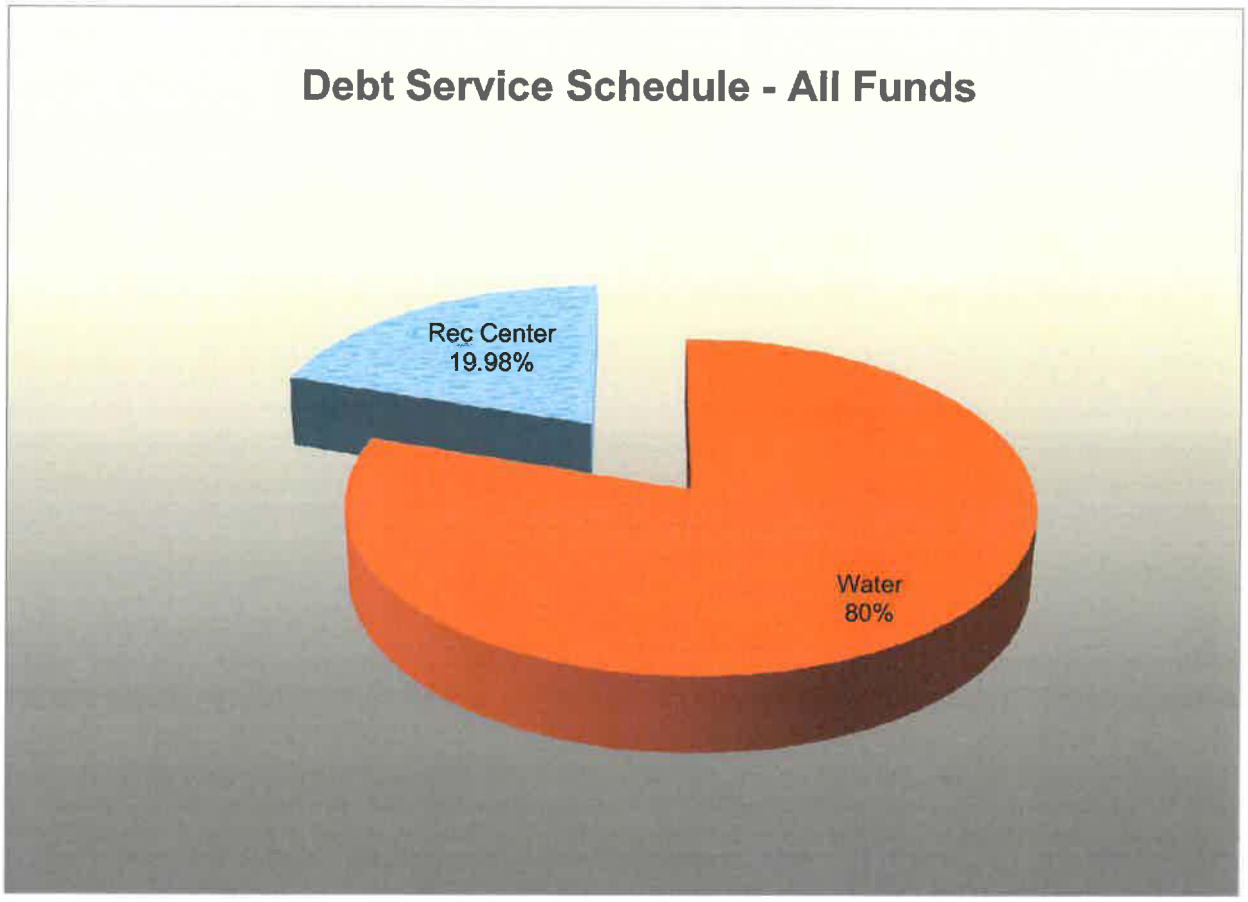
DEBT POLICY

The City adheres to the following policies regarding debt service:

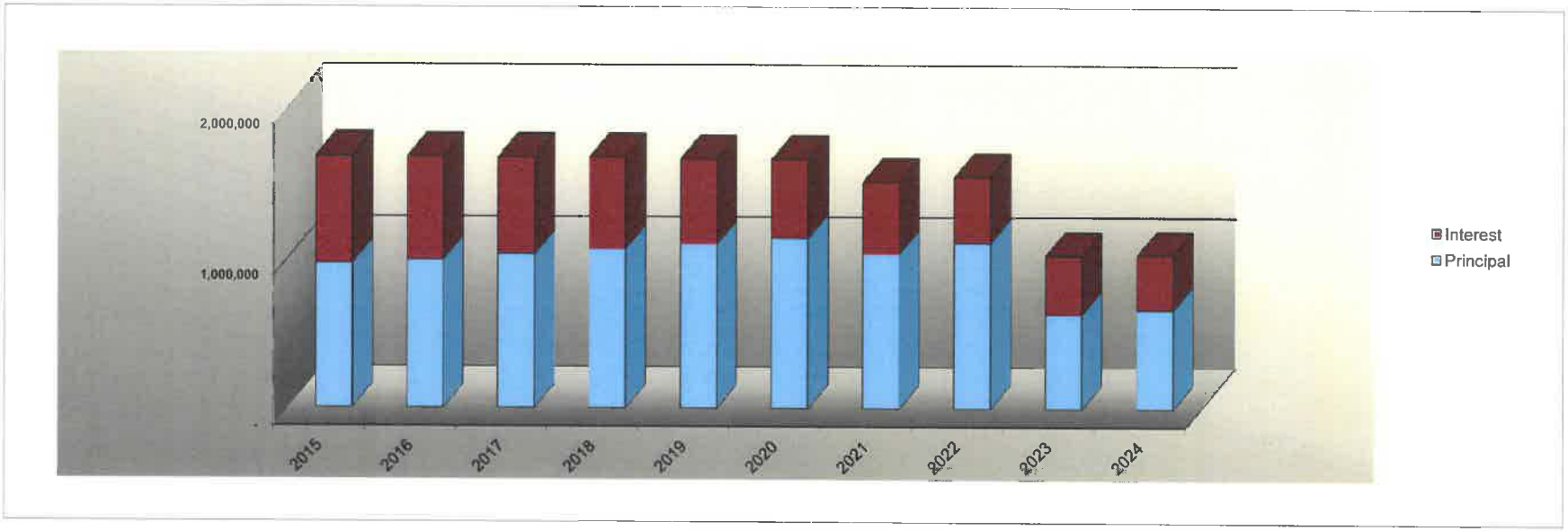
- Confine long-term borrowing to a time period not to exceed the useful life of the equipment or project
- Fully disclose information in financial reports and official statements
- Restrict current activities to a point where all bond covenants will be met
- Debt service will not exceed 15% of the operating 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
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	**13,797,704**	**6,989,833**	**20,787,537**	**13,797,704**	**6,989,833**	**20,787,537**	**3,445,000**	**518,989**	**3,963,989**	**17,242,704**	**7,508,822**	**24,751,526**

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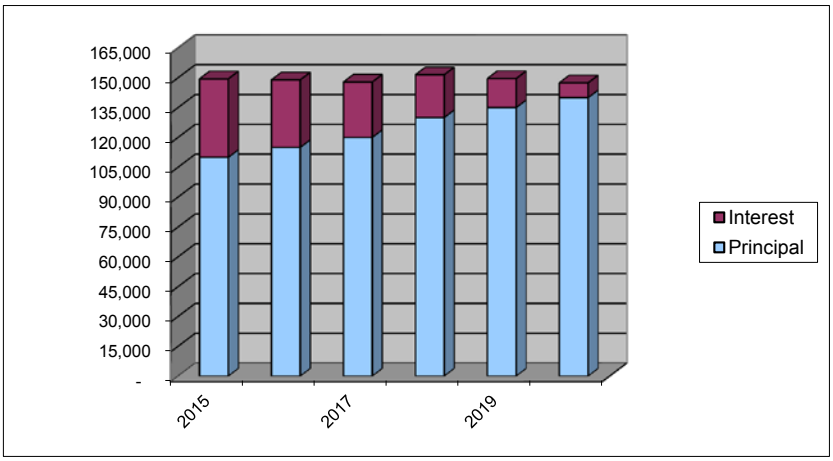
2000 Revenue Anticipation Warrants (4.35%-5.3%) - 204-56112-628/204-56212-628 (Payments due 6-1/12-1)

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:

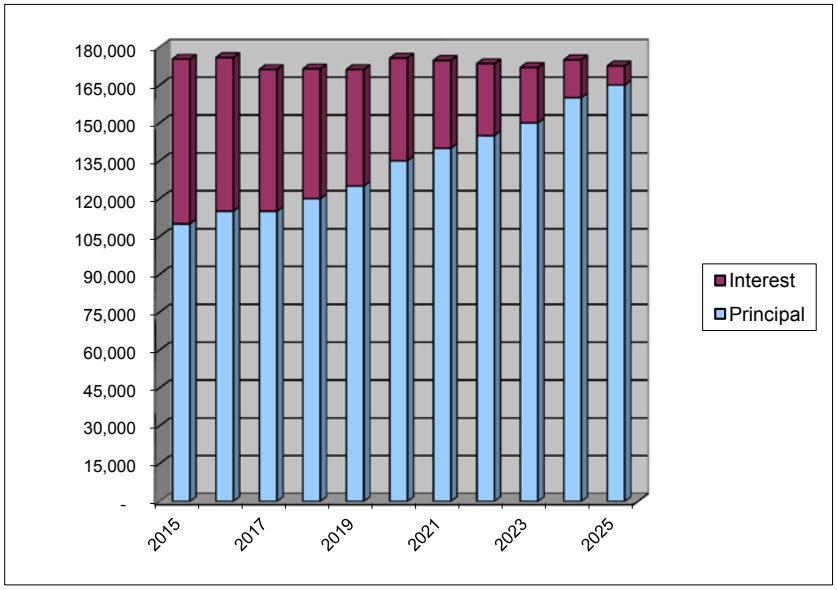


Year	Principal	Interest	Total Payments
2015	110,000	39,420	149,420
2016	115,000	33,920	148,920
2017	120,000	27,825	147,825
2018	130,000	21,465	151,465
2019	135,000	14,575	149,575
2020	140,000	7,420	147,420
	750,000	**144,625**	**894,625**

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:



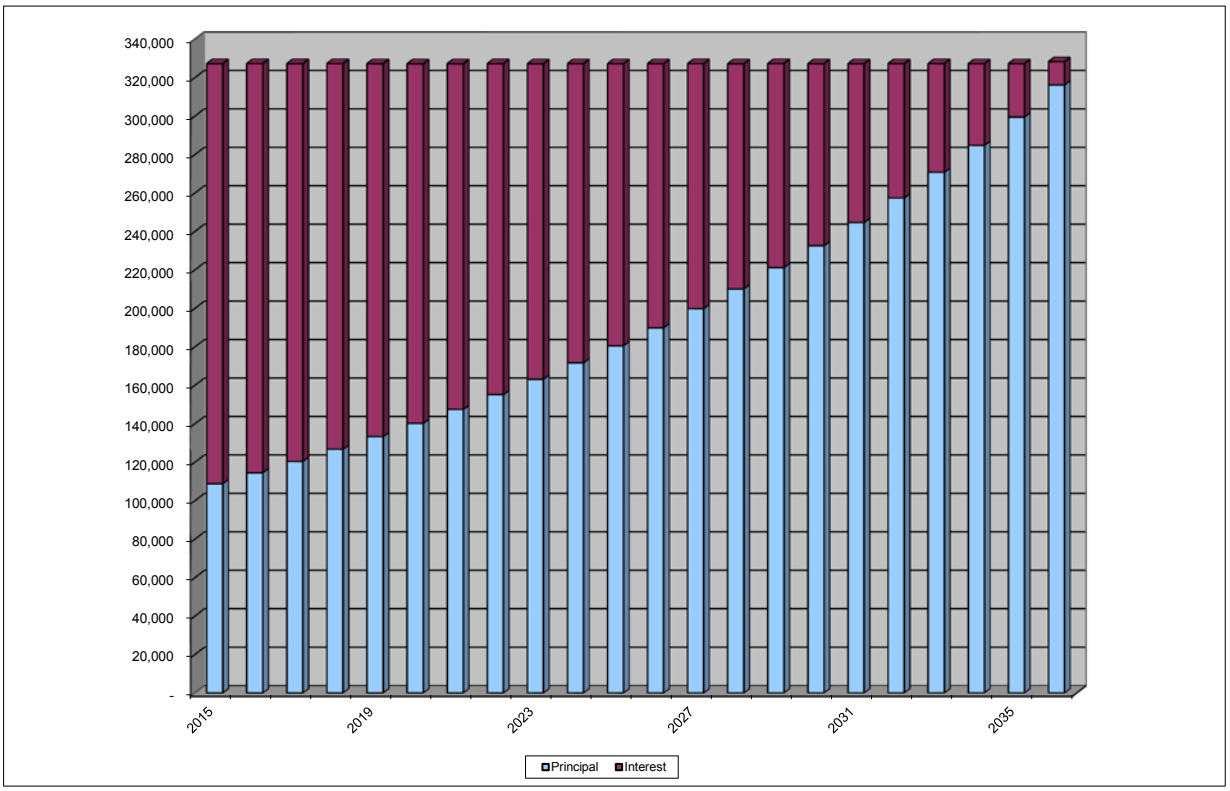
Year	Principal	Interest	Total Payments
2015	110,000	65,306	175,306
2016	115,000	60,906	175,906
2017	115,000	56,191	171,191
2018	120,000	51,419	171,419
2019	125,000	46,169	171,169
2020	135,000	40,700	175,700
2021	140,000	34,794	174,794
2022	145,000	28,494	173,494
2023	150,000	21,969	171,969
2024	160,000	15,031	175,031
2025	165,000	7,631	172,631
	1,480,000	**428,610**	**1,908,610**

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
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
	4,289,900	**2,913,343**	**7,203,243**

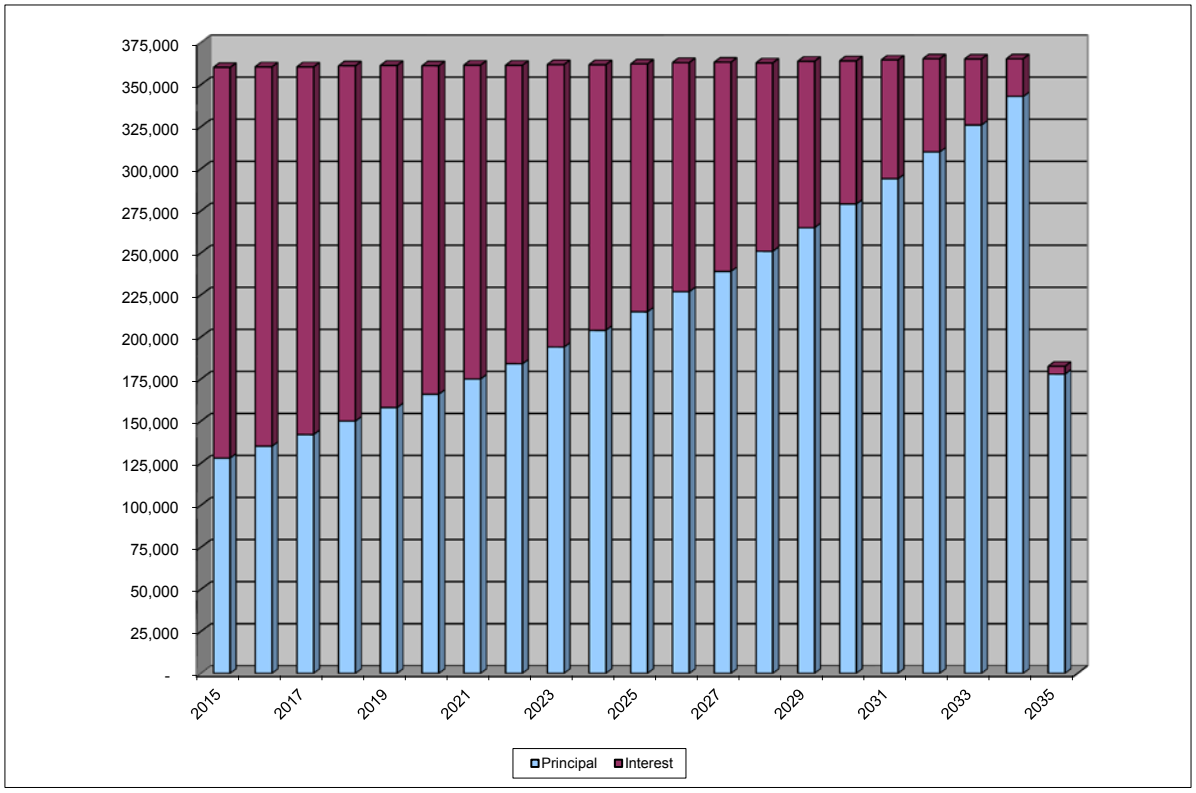


1997 Water Loan (USDA 5.125%) - 204-56111-628/204-56211-628 (Payments due 12-1/6-1):

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
2015	128,000	232,240	360,240
2016	135,000	225,577	360,577
2017	142,000	218,582	360,582
2018	150,000	211,202	361,202
2019	158,000	203,411	361,411
2020	166,000	195,211	361,211
2021	175,000	186,602	361,602
2022	184,000	177,504	361,504
2023	194,000	167,946	361,946
2024	204,000	157,876	361,876
2025	215,000	147,292	362,292
2026	227,000	136,120	363,120
2027	239,000	124,332	363,332
2028	251,000	111,930	362,930
2029	265,000	98,887	363,887
2030	279,000	85,126	364,126
2031	294,000	70,648	364,648
2032	310,000	55,376	365,376
2033	326,000	39,283	365,283
2034	343,000	22,371	365,371
2035	178,000	4,561	182,561
	4,563,000	**2,872,077**	**7,435,077**



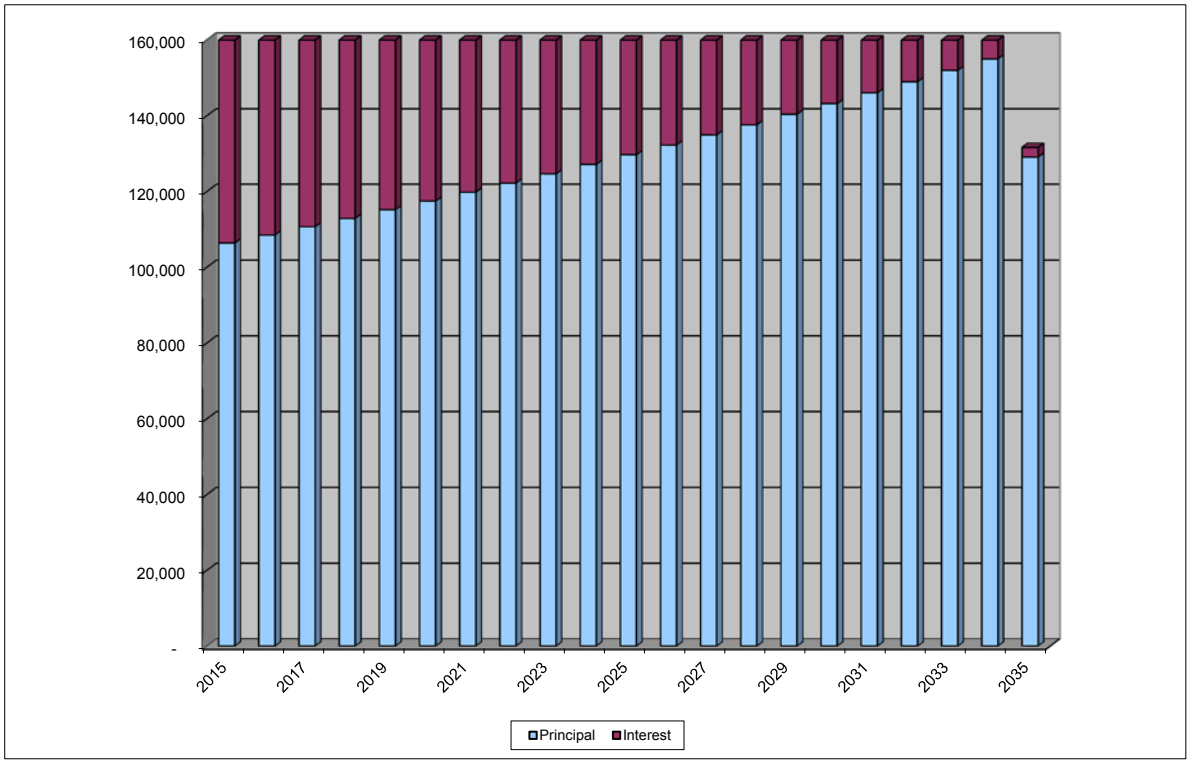
1997 Water Loan (CWCB 2.0%) - 204-56117-628/204-56217-628 (Payments due 1-1):

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
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

Year	Principal	Interest	Payments
2026	132,319	28,396	160,715
2027	134,966	25,750	160,716
2028	137,665	23,051	160,716
2029	140,418	20,297	160,715
2030	143,227	17,489	160,716
2031	146,092	14,623	160,715
2032	149,013	11,703	160,716
2033	151,993	8,722	160,715
2034	155,033	5,682	160,715
2035	129,087	2,582	131,669
	2,714,804	**631,178**	**3,345,982**

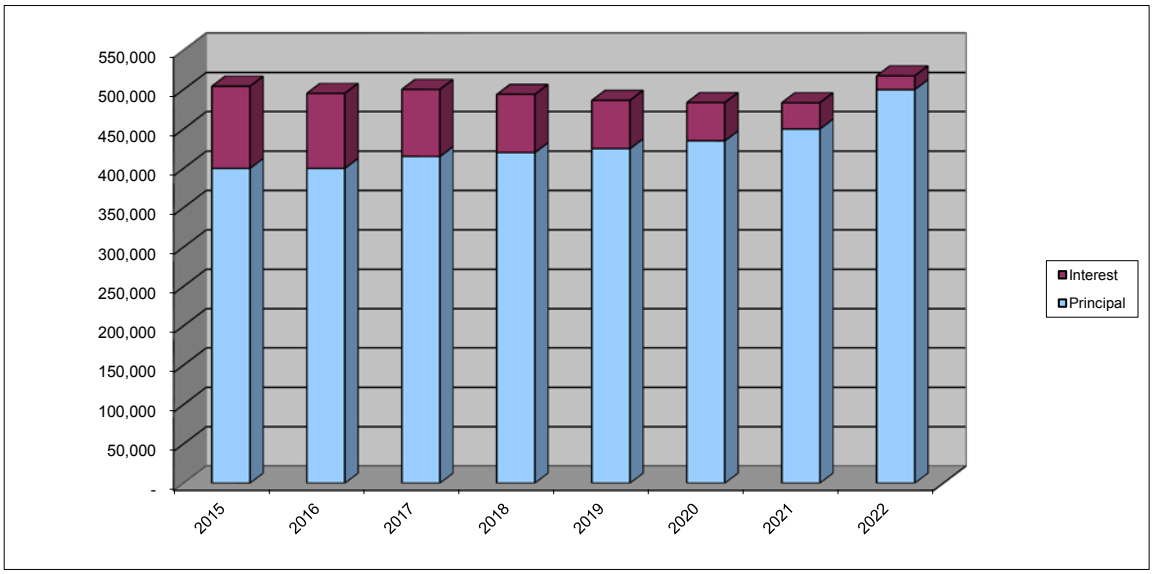


2011 General Obligation Refunding Bonds (2.00%-3.50%) (Payments due 6-1/12-1):

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
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
	3,445,000	**518,989**	**3,963,989**



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.

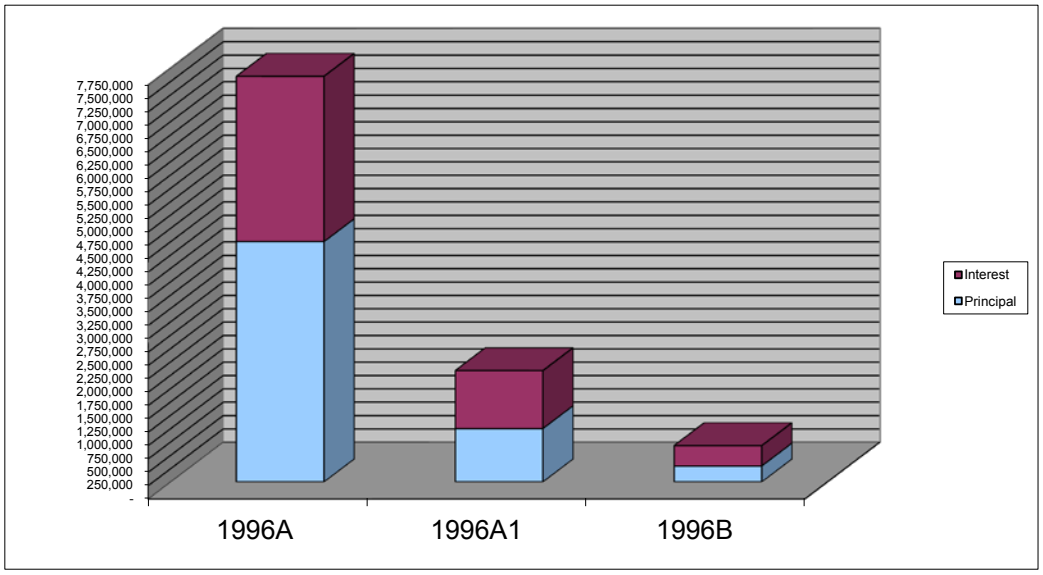
$1,000,000, Golf Course Revenue Anticipation Warrants to construct an 18-hole, municipal golf course. Principal payments due in yearly installments of $100,000 in 2006 with interest varying from 5.0% to 12.75%. The warrants are a special revenue obligation of the City payable from the net operating income 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:

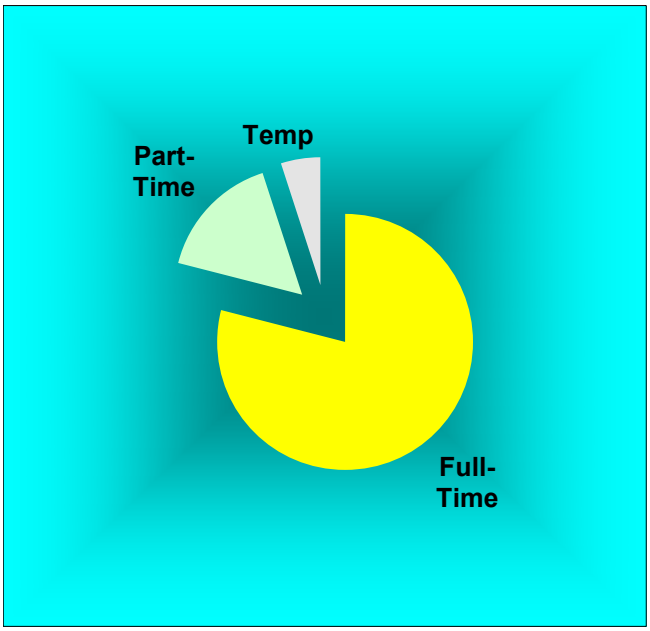
	Principal	Interest	Total Payments
1996A	4,500,000	3,094,942	7,474,942
1996A1	1,000,000	1,083,750	2,083,750
1996B	300,000	380,250	680,250
	5,800,000	**4,558,942**	**10,238,942**



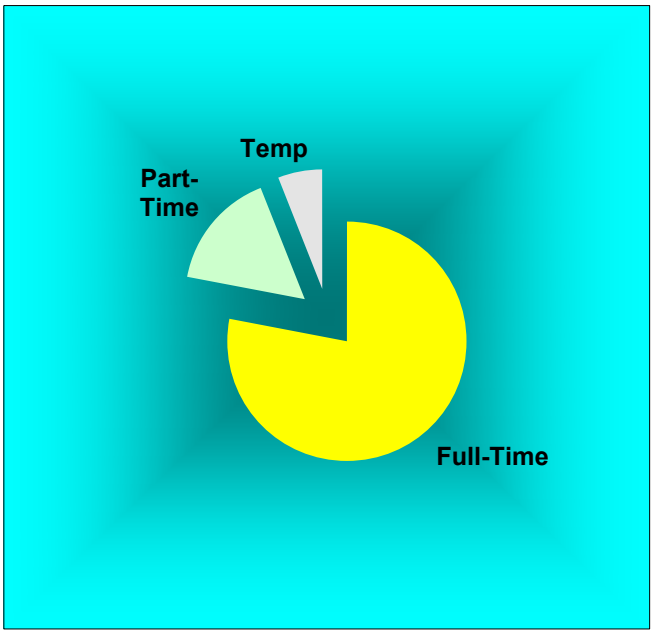
CITY OF FORT LUPTON
EMPLOYEE SUMMARY

BY EMPLOYMENT STATUS

2014 BUDGET - 69.88

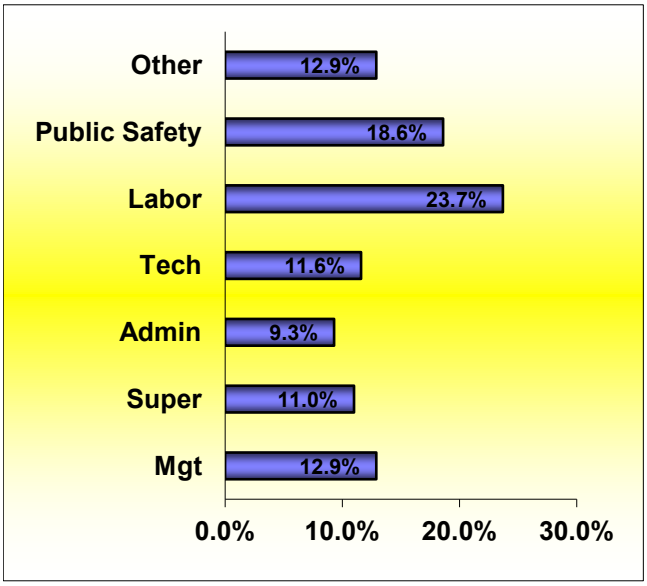


2015 BUDGET - 76.51

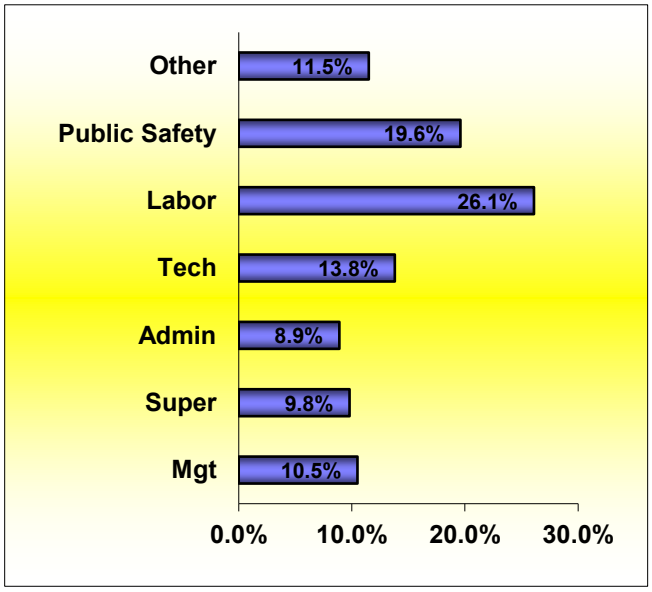


BY CLASSIFICATION

2014 BUDGET - 69.88



2015 BUDGET - 76.51



CITY OF FORT LUPTON
ALL FUNDS
2015 PERSONNEL DETAIL

Position	2013 Budget	2014 Budget	2015 Budget	Position Changes	
TOTAL PERSONNEL BY FUND:					
General Fund	38.15	39.51	45.16	5.02	
Cemetery & Perpetual Care Fund	1.00	1.00	1.00	-	
Culture, Parks & Recreation Fund	7.11	6.85	7.04	0.19	
Recreation Center	14.67	14.22	14.91	0.69	
Utility Enterprise Fund	6.80	8.05	8.15	0.10	
Storm Drainage Fund	0.25	0.25	0.25	-	
Total	67.98	69.88	76.51	6.00	
TOTAL PERSONNEL BY DEPARTMENT:					
Administrative Services	2.00	2.00	2.00	-	
Legislative	0.15	0.15	0.15	-	
Court	1.90	2.15	1.93	(0.22)	a, b, g
City Clerk	1.00	1.00	1.00	-	
Human Resources	0.25	-	0.75	0.75	d
City Administrator	1.75	1.75	1.75	-	
Finance	3.70	3.70	4.10	0.40	e
Internal Technology	-	1.00	1.00	-	
Community Policing	13.00	13.00	15.00	2.00	f
Community Service Officer	0.75	0.75	0.53	(0.22)	b, c
Restorative Justice	-	-	0.63	0.63	p
Police Records	1.00	1.00	1.17	0.17	a
Streets	4.25	3.00	3.50	0.50	h
Buildings & Grounds	5.80	6.41	7.65	1.24	i
Community Development	1.50	2.50	3.00	0.50	j
Code Enforcement	1.00	1.00	1.00	-	
Neighborhood Stabilization	0.10	0.10	-	(0.10)	g
Community Center	4.55	4.29	3.97	(0.32)	k
Senior Programs	1.20	1.20	1.10	(0.10)	l
Athletics	0.36	0.36	1.10	0.74	m
Museum	1.00	1.00	0.87	(0.13)	n
Cemetery	1.00	1.00	1.00	-	
Water Lines	3.50	4.25	3.75	(0.50)	h
Sewer Lines	3.00	3.50	3.50	-	
Utility Billing	0.30	0.30	0.90	0.60	e
Storm Sewer	0.25	0.25	0.25	-	
Recreation Center	14.67	14.22	14.91	0.69	o
Total	67.98	69.88	76.51	6.63	
TOTAL PERSONNEL BY EMPLOYMENT STATUS:					
Full-Time	53.00	55.00	59.75	4.75	
Part-Time	11.12	11.52	12.51	0.99	
Seasonal	3.86	3.36	4.25	0.89	
Total	67.98	69.88	76.51	6.63	

a) .17 FTE of Court Clerk's position was transferred from Court to Police Records
b) Removed .25 FT FTE from Court and added .1 PT FTE for Community Service Officer
c) Removed .75 FT FTE & added .53 PT FTE for Community Service Officer
d) Added .75 FT FTE for HR Coordinator
e) Added 1 full-time Utility Billing Clerk to be split 90% UB & 10% Finance
f) Added 2 FT Police Officers
g) .1 FTE for NSP Program Coordinator moved to Court Coordinator
h) .5 FTE moved from Water Lines to Streets
i) Added FT Grounds Sr. Maint. Worker & .5 Grounds Seasonal Laborer; changed Bldgs Maint Worker from FT to PT (-.06 FTE); removed PT Custodian (-.2)
j) Removed PT Planner 1 (.5 FTE), added FT GIS Specialist
k) Removed PT Custodian (-.1 FTE), Changed Bldg Maint Worker from FT to PT (-.12 FTE), Changed Recreation Assistant FTE from .2 to .1 (-.1)
l) Changed Recreation Assistant from .2 to .1 (-.1 FTE)
m) Changed Sports Supervisor from Seasonal to Part-Time (.17 FTE), Changed Field Maintenance Worker (.57)
n) Changed FTE of Museum Supervisor (-.23) & Museum Aid (.1)
o) Changed FTE of part-time employees by -.09; changed .1 PT Custodian to 1 FT Custodian; changed Bldg Maint Worker to PT (-.12)
p) Added .63 part-time fte for Community Services Officer

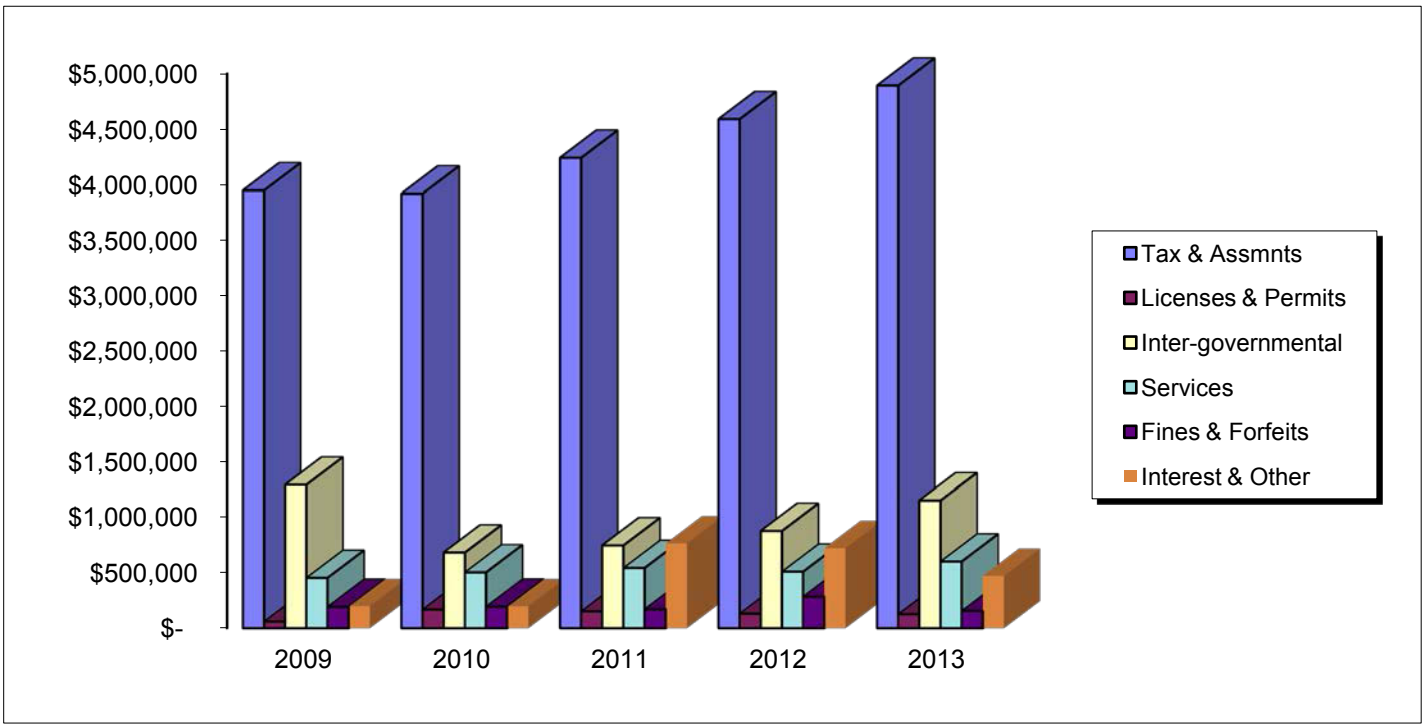
CITY OF FORT LUPTON
ALL FUNDS
2015 PERSONNEL DETAIL

Position	2013 Budget	2014 Budget	2015 Budget	Position Changes
TOTAL PERSONNEL BY POSITION				
Accountant	2.00	1.00	1.00	-
Accountant II	-	1.00	1.00	-
A/P Clerk	1.00	1.00	1.00	-
Administrative Assistant	3.00	3.00	3.00	-
Aquatic Coordinator	1.00	1.00	1.00	-
Aquatic Leader	-	-	0.60	0.60
Assistant City Administrator	1.00	1.00	1.00	-
Assumption Planner	0.50	-	-	-
Building Maintenance Worker	2.00	1.00	0.70	(0.30)
Bldgs & Grounds Supervisor	1.00	-	-	-
Buildings Supervisor	-	1.00	1.00	-
Camera Operator	0.15	0.15	0.15	-
Certified Instructors	0.44	0.44	0.36	(0.08)
City Administrator	1.00	1.00	1.00	-
City Clerk	1.00	1.00	1.00	-
Code Enforcement Officer	1.00	1.00	1.00	-
Community Service Officer	1.00	1.00	1.26	0.26
Court Coordinator	0.65	0.90	1.00	0.10
Custodian	2.00	2.40	3.00	0.60
Customer Service Representative	1.50	1.50	1.53	0.03
Day Lifeguard	-	-	0.27	0.27
Field Maintenance Worker	0.18	0.18	0.75	0.57
Field Sup	0.21	0.21	-	(0.21)
Finance Director	1.00	1.00	1.00	-
Fitness Program Coordinator	1.00	1.00	1.00	-
GIS Specialist	-	-	1.00	1.00
Grounds Maintenance Worker	1.00	2.00	2.00	-
Grounds Supervisor	-	1.00	1.00	-
Head Life Guard	1.96	1.96	1.19	(0.77)
HR Coordinator	-	-	0.75	0.75
Human Resources Director	0.25	-	-	-
IT Technician	-	1.00	1.00	-
Life Guard	3.35	3.35	3.22	(0.13)
Museum Aid	0.25	0.25	0.35	0.10
Museum Supervisor	0.75	0.75	0.52	(0.23)
Neighborhood Stabilization Coord	0.10	0.10	-	(0.10)
Non-Certified Instructors	0.05	0.05	0.07	0.02
Parks & Rec Director	1.00	1.00	1.00	-
Personal Trainers	0.03	0.03	0.17	0.14
Planner I	-	1.50	1.00	(0.50)
Planning Technician	1.00	1.00	1.00	-
Police Chief	1.00	1.00	1.00	-
Police Officers	9.00	9.00	11.00	2.00
Police Sergeants	3.00	3.00	3.00	-
Private Instructors	0.08	0.08	0.12	0.04
Program Aids	0.47	0.47	0.30	(0.17)
Program Leaders	0.64	0.64	0.70	0.06
Program Supervisors	0.53	0.53	0.59	0.06
Public Works Maint Worker	5.00	4.00	6.00	2.00
Public Works Manager	1.00	1.00	1.00	-
Public Works Operations Manager	-	1.00	-	(1.00)
Public Works Supervisor	2.00	1.00	1.00	-
Rec Attendant I	0.14	0.14	0.26	0.12
Rec Attendant II	0.16	0.16	0.24	0.08
Rec Attendant III	0.06	0.06	0.01	(0.05)
Receptionist	1.00	1.00	1.00	-
Records Technician	1.00	1.00	1.00	-
Recreation Assistant	0.40	0.40	0.20	(0.20)
Recreation Manager	1.00	1.00	1.00	-
Semi-Private Swim Instructor	-	-	0.01	0.01
Senior PW Maintenance Worker	3.00	4.00	3.00	(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	0.35	0.17
Swim Instructor	-	-	-	-
Water Safety Instructors	0.45	0.45	0.34	(0.11)
Seasonal Bldg Workers	0.50	-	-	-
Seasonal Grounds Workers	2.00	2.00	2.50	0.50
Seasonal PW Workers	1.00	1.00	1.00	-
Utility Billing Clerk	-	-	1.00	1.00
Total	67.98	69.88	76.51	6.63

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
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%
2013	$ 4,892,341	$ 126,146	$ 1,151,973	$ 601,898	$ 155,089	$ 472,612	$ 7,400,059
Total %	66.11%	1.70%	15.57%	8.13%	2.10%	6.39%	100.00%

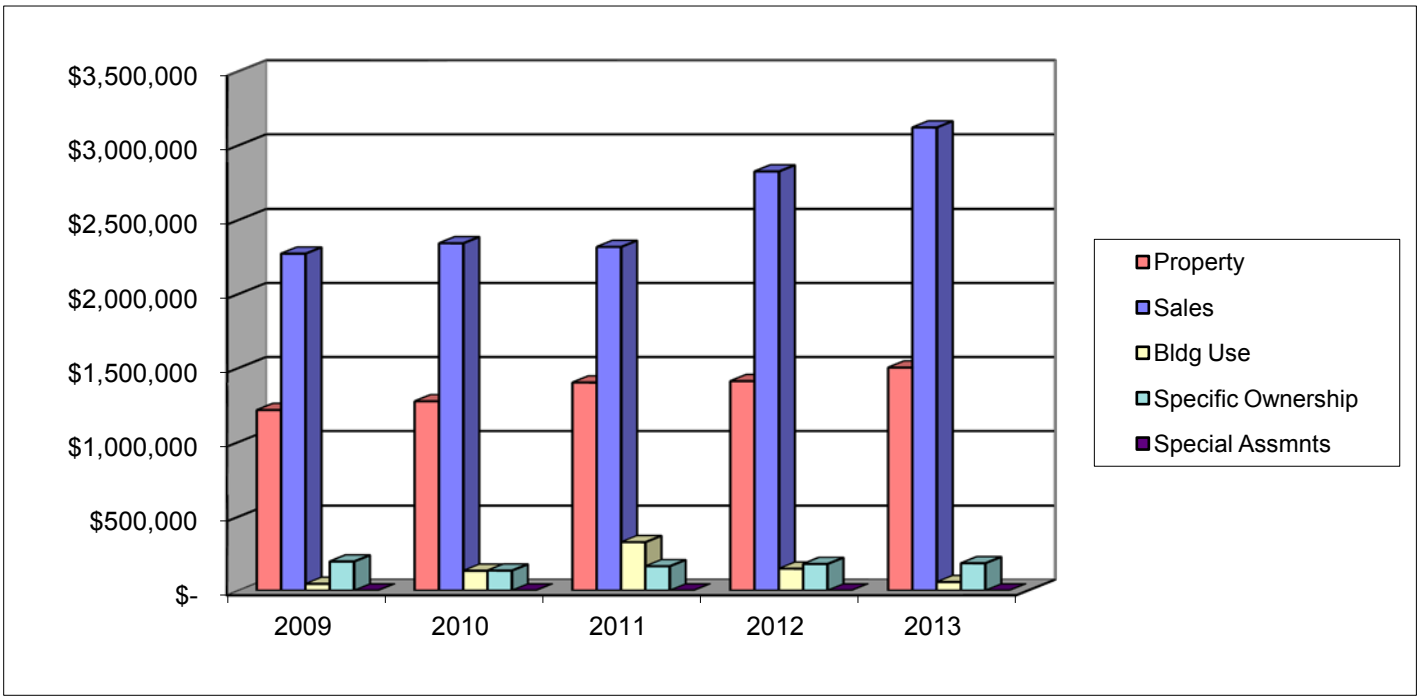
Includes the General Fund and Special Revenue Funds.



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
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%
2013		$ 1,501,966	$ 3,119,863	$ 57,308	$ 184,481	$ -	$ 4,863,618
Total %		30.88%	64.15%	1.18%	3.79%	0.00%	100.00%

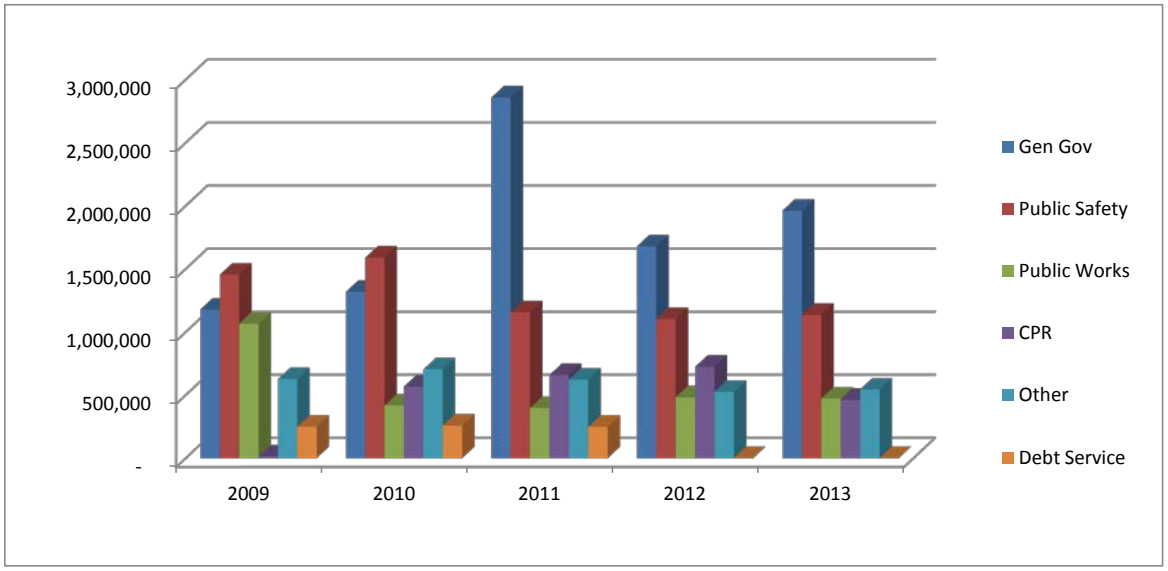
Includes the General Fund and Special Revenue Funds.



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
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%
2013	$ 1,961,113	$ 1,136,985	$ 472,512	$ 462,009	$ 544,822	$ -	$ 4,577,441
Total %	42.84%	24.84%	10.32%	10.09%	11.90%	0.00%	100.00%

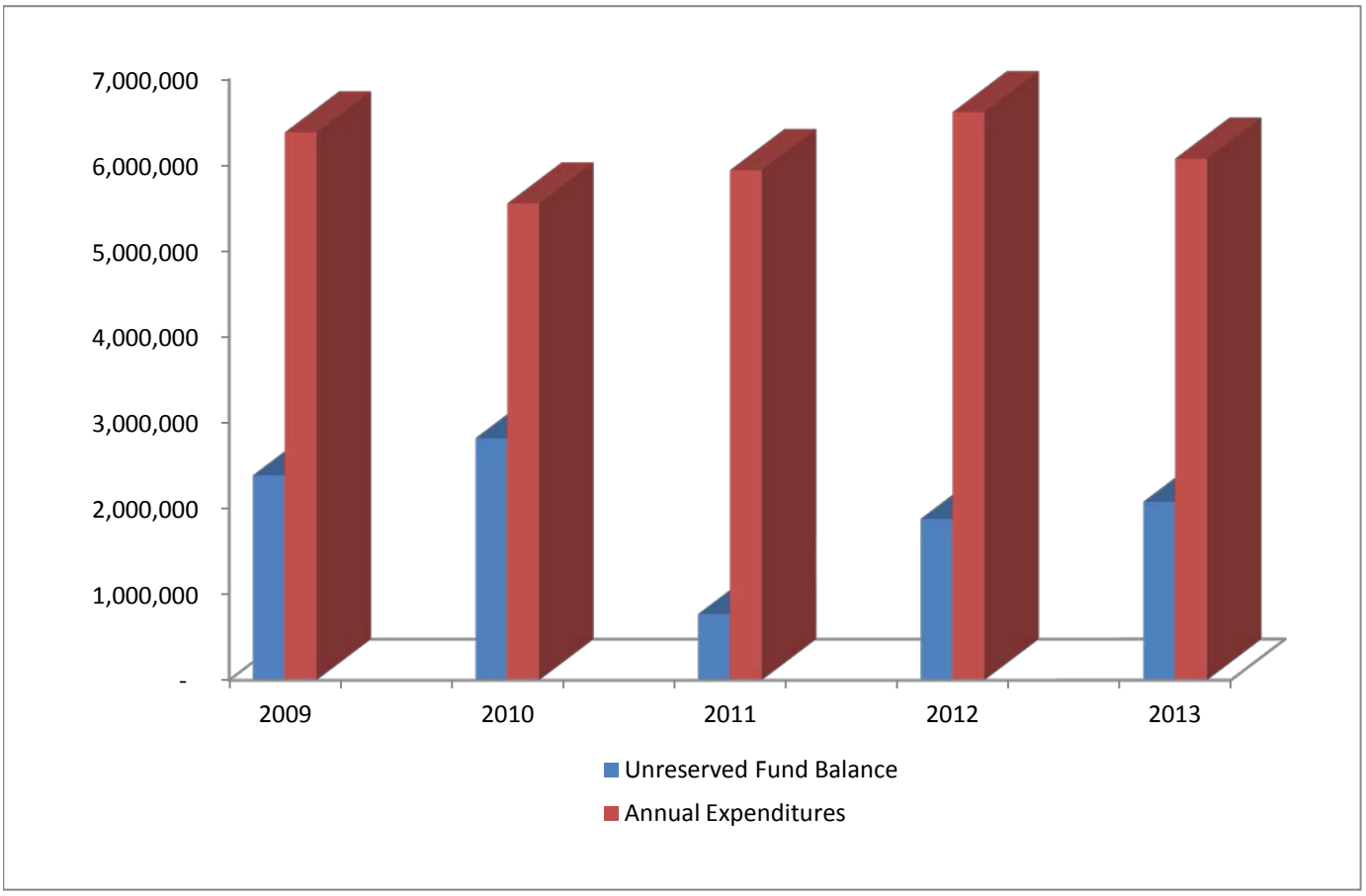
Includes the General Fund and Special Revenue Funds.



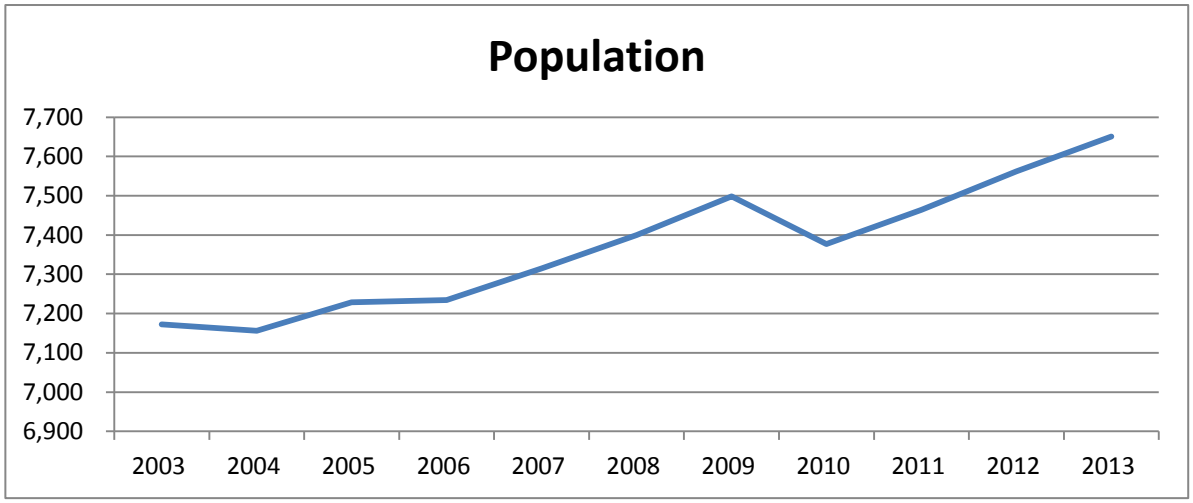
CITY OF FORT LUPTON
GENERAL GOVERNMENTAL FUND BALANCE COMPARED TO
ANNUAL EXPENDITURES LAST FIVE YEARS
(UNAUDITED)

Year	(1) Unreserved Fund Balance	(1) Annual Expenditures	Balance as % of Expenditures
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%
2013	2,081,212	6,077,599	34.24%

(1) Includes General Fund and Special Revenue Funds.



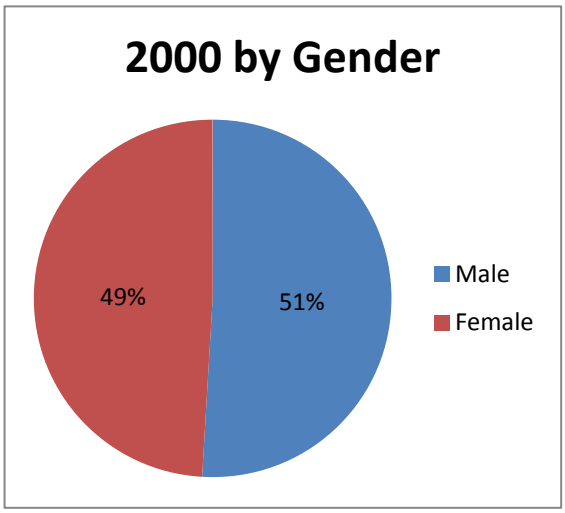
CITY OF FORT LUPTON
POPULATION STATISTICS

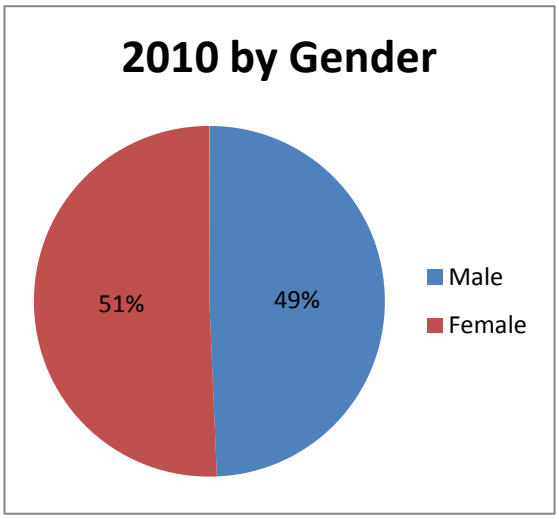


Year	Population
2003	7,172
2004	7,156
2005	7,229
2006	7,234
2007	7,315
2008	7,400
2009	7,498
2010	7,377
2011	7,464
2012	7,562
2013	7,651

Source: Census Data or State of Colorado Department of Local Affairs, Division of Local Government.

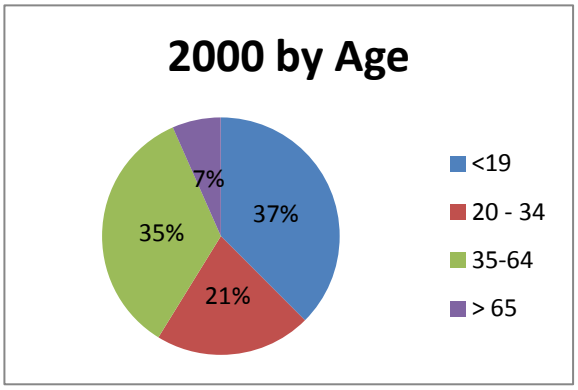
Composition of Population (Taken from Census data):

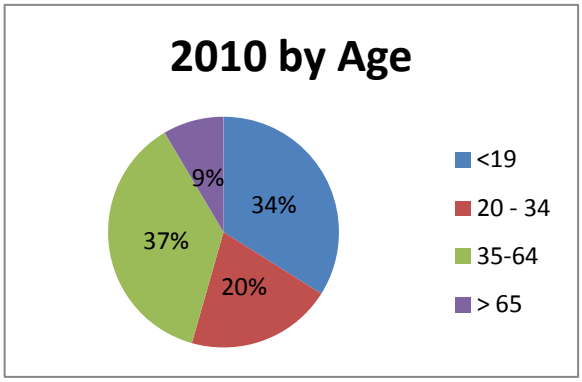




Gender:

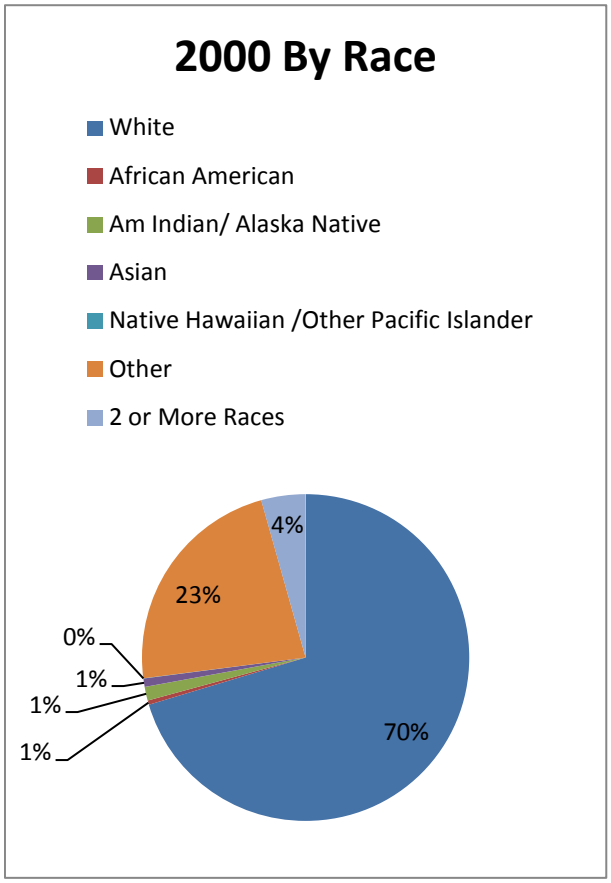
	Male	Female
2000	3458	3329
2010	3638	3739

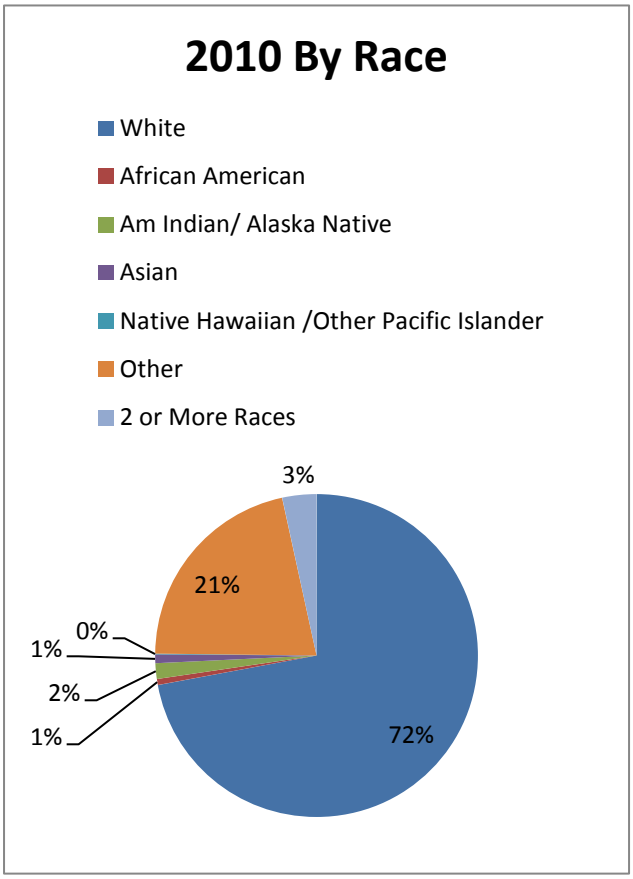




Age:

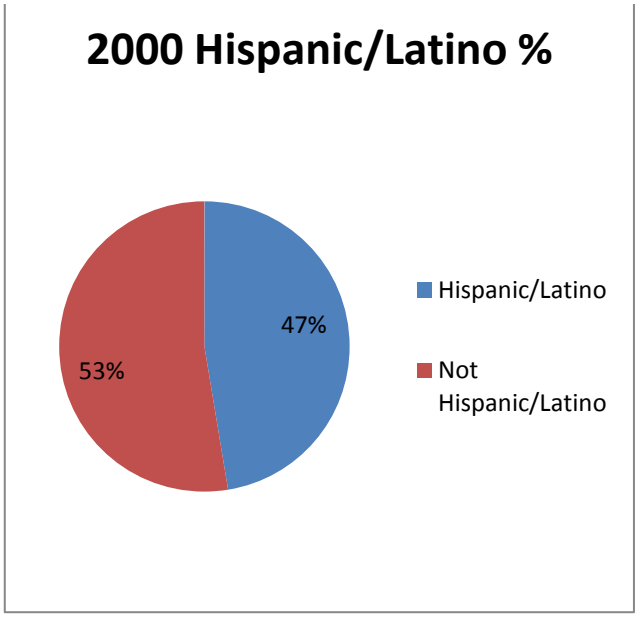
	<19	20 - 34	35-64	> 65
2000	2546	1445	2347	449
2010	2504	1511	2733	629

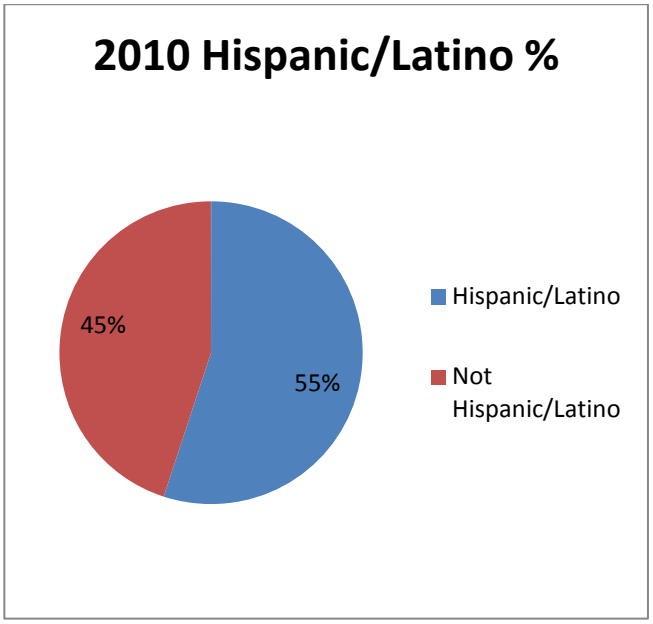




Population by Race:

	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)

	(1) Commerical Construction		(1) Residential Construction		(1) Alterations	
Year	Number of Permits	Value	Number of Permits	Value	Number of Permits	Value
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
2013	8	$ 5,013,425	6	$ 1,073,460	21	$ 3,101,658

(1) City of Fort Lupton, Building Division; Census Reports.

CITY OF FORT LUPTON
MISCELLANEOUS STATISTICS
DECEMBER 31, 2013
(UNAUDITED)

Date of Incorporation	1890
Form of Government	Council-Mayor Statutory City
Area (sq. miles)	9.7
Miles of streets maintained	39.38
Population (est.)	7,651
Elected Officials	7
Employees (Full-time equivalents)	67.98
Police Protection:	
Number of Stations	1
Number of Sworn Police Officers	12
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	10 (exclusive of volunteers)
Municipal Water and Sewer:	
Plants owned by the City but operated by OMI	
www.om.ch2mhill.com	
Miles of Water Mains	45
Miles of Sanitary Sewer Mains	36
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)	35

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	6.7%

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 2013:
Safeway Store #1045
United Power
Purifoy Chevrolet Company

Property Tax Millage Rate (mills)

General Operating Expenses	15.14
Recreation Center Debt Service	5.193
Recreation Center O & M Mill Levey	4.68
Total	**25.013**

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

Nanette Fornof
City Clerk
130 S. McKinley Avenue
Fort Lupton, Colorado 80621

Office: 720-466-6101
Fax: 303-857-0351
e-mail: nfornof@fortlupton.org
www.fortlupton.org

December 11, 2014

I Nanette S. Fornof, City Clerk, certify that the attached is a true and accurate copy of the adopted 2015 budget of the City of Fort Lupton.

Nanette S. Fornof, MMC

CITY OF FORT LUPTON * STATE OF COLORADO * SEAL

RESOLUTION NO. 2014R067

A RESOLUTION OF THE CITY COUNCIL ADOPTING THE 2015 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, 2015 AND ENDING THE THIRTY-FIRST DAY OF DECEMBER, 2015.

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, 2015, and ending December 31, 2015; 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 2015 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 2015 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	$ 5,668,058
Contingency Fund	37,270
Cemetery and Perpetual Care Fund	200,057
Conservation Trust Fund	65,100
Street Sales Tax Fund	547,254
Culture, Parks & Recreation Sales Tax Fund	617,275
Water Sales Tax Fund	793,710
Memorial Fund	1
Recreation Center Fund	1,434,161
Utility Enterprise Fund	6,509,986

Storm Drainage Enterprise Fund	532,840
Golf Course Enterprise Fund	887,650
TOTAL FUNDS AVAILABLE FOR APPROPRIATION	$17,293,362

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, 2015, there is hereby appropriated the following sums of money or that portion necessary for the purposes herein named:

General Fund	$ 6,936,886
Contingency Fund	600,659
Cemetery and Perpetual Care Fund	220,771
Conservation Trust Fund	175,000
Street Sales Tax Fund	989,260
Culture, Parks & Recreation Sales Tax Fund	583,323
Water Sales Tax Fund	1,186,830
Memorial Fund	2,257
Recreation Center Fund	1,288,414
Utility Enterprise Fund	8,370,914
Storm Drainage Enterprise Fund	866,558
Golf Course Enterprise Fund	1,004,498
TOTAL FUNDS AVAILABLE FOR APPROPRIATION	$22,225,370

Section 3

That the Budget appropriation herein summarized above does reflect uses exceeding sources by $4,932,008; contained in 1) General Fund, 2) Contingency Fund, 3) Cemetery Fund, 4) Conservation Trust fund, 5) Street Sales Tax Fund, 6) Water Sales Tax Fund, 7) Memorial Fund, 8) Storm Drainage Enterprise Fund, 9) Utility Enterprise Fund and 10) 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 2016-2021, be approved and adopted as the budget of the City of Fort Lupton, Colorado.

Section 5

No expenditure of the funds of the City shall hereafter be made except in strict compliance with said budget, except that in the case of grave public necessity, emergency expenditures to meet unusual and unforeseen conditions, which could not, by reasonable, diligent thought and attention, have been included in the original budget, may from time to time be authorized by the City Council as amendments to the original budget through a Supplemental Appropriation.

Section 6

The Budget herein approved and adopted shall be signed by the Mayor and attested to by the City Clerk and made a part of the public records of the City.

Section 7

The City Council hereby finds, determines and declares that this Resolution is necessary for the immediate preservation of the public peace, health and safety, and that it serves a valid public purpose.

APPROVED AND PASSED BY THE FORT LUPTON CITY COUNCIL THIS 10th DAY OF DECEMBER 2014.

City of Fort Lupton, Colorado

Tommy Holton, Mayor

Attest:

Nanette S. Fornof, MMC
City Clerk

Approved as to form:

Andy Ausmus, City Attorney