CITY OF FORT LUPTON

Fort Lupton, Colorado

2017 Financial Planning & Six Year Capital Improvement Program

CITY OF FORT LUPTON
2017 FINANCIAL PLAN
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The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **City of Fort Lupton, Colorado** for its annual budget for the fiscal year beginning **January 1, 2016**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Fort Lupton

Colorado

For the Fiscal Year Beginning

January 1, 2016

Executive Director

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

City of Fort Lupton, Colorado
History

A Brief History of Fort Lupton & Its Founder

Written by Dorothy and David Lupton

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

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

Fort Lupton

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

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

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

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

Phone: 303.857.6694
Fax: 303.857.0351

LETTER OF TRANSMITTAL

To: The Honorable Mayor and City Council

From: Leann Perino

Date: October 12, 2016

Subject: Budget Letter of Transmittal

The 2017 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 2017 FINANCIAL PLAN

The 2017 Financial Plan is a relatively large document and is organized logically according to a budgetary structure established by the City of Fort Lupton. At times, this may prove difficult to review and follow; therefore, this section has been added to assist readers with using this document.

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

The **Revenue/Expenditure Summaries Section** is useful when looking for an overall picture of the City as a whole or for a comparison of each fund. Every fund is appropriated and included. More detailed information on individual funds can be found by delving into the body of the document under the heading of the fund and a general description of each fund can be found in the Introduction Section under Structure and Budgetary Organization. This section also has a **Reserve Analysis** for all funds so you can see if the City's reserves are increasing, decreasing or staying the same. **Revenue Assumptions** itemize the most significant revenue sources included in the budget. They give trend information as well as a comparison to the Consumer Price Index (CPI). These revenues listed should represent at least 75% of the total revenue received by the City for 2017 for all funds.

The **General Fund Section** lists by department in department numerical order the revenues and expenditures for each department for 2015, projected 2016 year-end and the 2017 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 2017 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 2015, projected 2016 year-end and the 2017 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 2017 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 2015, projected 2016 year-end and the 2017 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 2017 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 2015, projected 2016 year-end and the 2017 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 2017 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 2015, projected 2016 year-end, and the 2017 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 2017 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 2015, projected 2016 year-end and the 2017 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 2017 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 2016, 2017 and 5 years out with a total for each item or project and for each year. Capital Request Forms from each department are also included in this section so you can see the details of each request.

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

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

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

CITY OF
Fort Lupton
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COME PAINT YOUR FUTURE WITH US

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Budget Message

December 14, 2016

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 2017 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 be strong. Due to the downturn in the oil and gas industry the sales tax revenue decreased 6% in 2015 and is estimated to decrease 3% in 2016. An increase of 3% in sales tax is projected in 2017. In 2016 there 67 building permits were issued for new construction of residential buildings. This is an increase of 47 residential building permits or 235% when compared to 2015. The community development department is projecting 40 residential building permits will be issued in 2017.

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 2017 budget maintains positive reserves. 2017 budget includes capital expenditures of $6,593,132 in the City's governmental and enterprise funds and $195,000 in the Library Fund. With the need of major capital acquisition necessary to maintain the City serviceability, it is necessary to pursue alternate payment methods to extend the equity balance as far into the future as possible. We continue to build our reserves in 2017 *where possible and prudent.* However, we also need to address our needs at the same time.

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

The proposed budget for 2017 has been developed with the following goals in mind:

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

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

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

Major Initiatives

Recreation Center:

The $6.7 million Recreation Center that was adopted by the voters in 2002 was completed in May of 2004 as well as an adjacent 10 acre park site. This has had a significant impact on the quality of life for the entire community. For 2017, 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 2016 & 2017. The voter approved operation mill levy will continue to subsidize the current fee structure and as with last year the 2017 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 and North to promote growth.

Salary Adjustment:

The City continues the merit based plan put in place in 2012 and had budgeted maximum raises of 4%. There is an 11% premium increases in health insurance in the 2017 budget.

Challenges, Opportunities & Estimates

Revenues:

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

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

While the City is maintaining a conservative approach in our revenue estimates in 2017. We are projecting a 3% increase in sales tax revenue for 2017 and requesting a 2% increase in water and sewer rates.

Personnel Compensation:

During the economic downturn in 2009 the City reduced its eighteen officer, police department by six officers. Positions have been added every year since 2013 to get the department staffing levels back up. With the addition of two officers in the 2017 budget the police department will be at seventeen sworn officers.

In 2015 the public works director's job description was modified to include city engineering. The amount and complexity of projects in 2016 and 2017 requires engineering assistance. Two seasonal engineering intern positions have been added to the 2017 budget. Public works is also adding a seasonal maintenance worker in the 2017 budget.

The City's internal technology department has grown from a part time contract position in 2013 to a full time staff position in 2014. An additional part time staff position was added in 2016. There is a sufficient volume of projects and other work to require the addition of a part time help desk position in the 2017 budget.

The planning and zoning department is adding a part time seasonal position to assist the code enforcement officer. This department is also one that was reduced from two full time code enforcement officers in 2009 to one full time position.

The recreation center is adding a full time customer service representative and a part time fitness assistant. Both of these positions were eliminated as a result of the 2009 economic downturn.

The golf course and the building and grounds department have also requested part time positions be added to their staff in 2017.

Storm Drainage Master Plan:

The City increased the storm drainage fee in 2015 for the first time since the funds creation in 2007. The monthly residential rate increased from $1.90 to $3.80 and the cap for commercial and industrial users increased from $41.67 per month to $83.34. No rate increase has been budgeted in 2017.

Reserves:

Revenues in the General Fund continue to increase. The general fund reserves grew $531,985 in 2015. General Fund expenditure in 2016 are expected to increase 55% decreasing reserves $1,152,682. Expenditure in 2017 are expected to decrease 2.5% with ending reserve of $1,511,461.

COUNCIL GOALS

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

1. Continue to Improve Drainage, Sewer, Water & Streets
   Status: The 14th Street project started in 2015 was completed in 2016. Several major projects were added to the 2016 budget for 16th Street, Hoover Avenue, 2nd Street, 3rd Street and 6th Street. The 2017 budget includes $871,000 in line replacement and extension projects.

2. Economic Development Strategy.
   Status: In addition to our 3 city staff positions and our contracted City Planner we have increased our planning department by a part time contracted planning positon to meet the development needs over the next year. The Assistant City Administrator's duties have been modified to concentrate on economic development.

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

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

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

6. Downtown Development.
   Status: An Urban Renewal Authority has been created and started collecting tax increment financing in 2016 to begin redevelopment.

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

REVENUES

Overall, the proposed budget for fiscal year 2017, including all funds, transfers, reserves and financings, totals $33,031,196, reflecting a decrease of $2,042,591 in comparison to the 2016 fiscal year projections of $35,073,787. This reflects a decrease for 2017 in other revenue mostly from contributed capital from infrastructure. Taxes & assessments revenue continues to dominate the City's financial picture, accounting for 43% of total General Fund revenues (net of reserves). Historically, the rate of growth for sales taxes has exceeded the national rate of inflation and the Boulder/Denver CPI primarily due to industrial and residential growth but a strong leveling has occurred since the recession. Overall, our revenue projections remain conservative due to regional economic projections on housing and employment, anticipated state pass through funds.

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

Fund	2017 Revenue
General Fund	$ 7,627,106
Contingency Fund	48,065

Cemetery and Perpetual Care	58,425
Conservation Trust Fund	65,100
Street Sales Tax Fund	563,926
Culture, Parks and Recreation Sales Tax Fund	766,766
Water Sales Tax Fund	982,052
Utility Enterprise Fund	4,517,775
Storm Drainage Enterprise Fund	348,760
Recreation Center Enterprise Fund	1,500,558
Golf Enterprise Fund	1,049,690
Library	2,283,136
	$19,811,359

EXPENDITURES

The proposed budget for fiscal year 2017 for all funds including transfers and reserves totals $33,031,196, reflecting a decrease of $2,042,591 in comparison to the 2016 fiscal year projections of $35,073,787 primarily due to a decrease in reserves. If reserves, transfers, and debt payments and debt financing were backed-out, true operating & capital expenditures in the 2016 proposed budget would total $23,344,683, an increase of $1,834,812 primarily due to an increase in capital expenditures and payroll.

RESERVES

Total ending 2017 reserves without the golf course are projected at approximately $11,006,384. The golf course 2017 ending reserve/fund balance is estimated at ($2,014,563). The estimated total ending fund reserves without the golf course for 2017 represent an overall decrease of $3,583,620.

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 and Recreation 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 2017 is $1,726,406 down from $1,726,461. By state laws we cannot budget more expenditures than we have revenue and beginning fund balance; therefore, all of the golf warrants have been classified as short term liabilities since 2004 in financial statements & budget estimates because of their default status. The City made a tender offer on all outstanding golf warrants in 2015. 61.52% of the shares were tendered. The remaining shares payments will once again be classified as short term in the 2017 financial statements unless some debt relief can be obtained.

CAPITAL IMPROVEMENTS

The proposed budget includes a total of $6,788,132 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 2017 Capital Improvements Plan, include $1,799,555 in the General Fund for computer equipment, vehicles and infrastructure projects, $1,085,000 in Street Sales Tax Fund for street infrastructure projects, $88,000 in Conservation Trust for park improvements, $469,556 in Water Sales Tax fund for purchase of water & water storage. $1,805,000 is included in the Utility Fund for the improvements and $360,000 is included in the Storm Drainage Fund. Capital includes $43,000 in Recreation Fund, $250,000 in the Cemetery Fund, $5,000 in Community, Parks and Recreation Fund, $688,021 budgeted in the Contingency Fund and $195,000 in the Library Fund.

ASSESSED VALUATION AND PROPERTY TAX MILLAGE

The 2017 budget proposal includes 21.88 mills generating $2,674,360 in revenue. 17.821 mills or $2,178,281 will be used for the support of departments in the General Fund such as Public Works, Parks, Building & Planning, Public Safety and administrative operations. 4.059 mills or $496,079 revenue is generated from oil and gas revenues and is to be used for infrastructure repairs and improvements necessary due to the impact of the industry. The most recent total assessed property valuation for the city is $122,228,603.

The 2017 budget will also include 4.206 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 8.886 mills is expected to bring in $1,086,123.

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

Respectfully submitted,

Leann Perino

Leann Perino
Finance Direct

CITY OF FORT LUPTON
PRINCIPAL OFFICIALS

CITY COUNCIL

TOMMY HOLTON
Mayor
At-Large

SHANNON RHODA
Council Member
Ward 1

DAVID CRESPIN
Council Member
Ward 1

ZO STIEBER
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

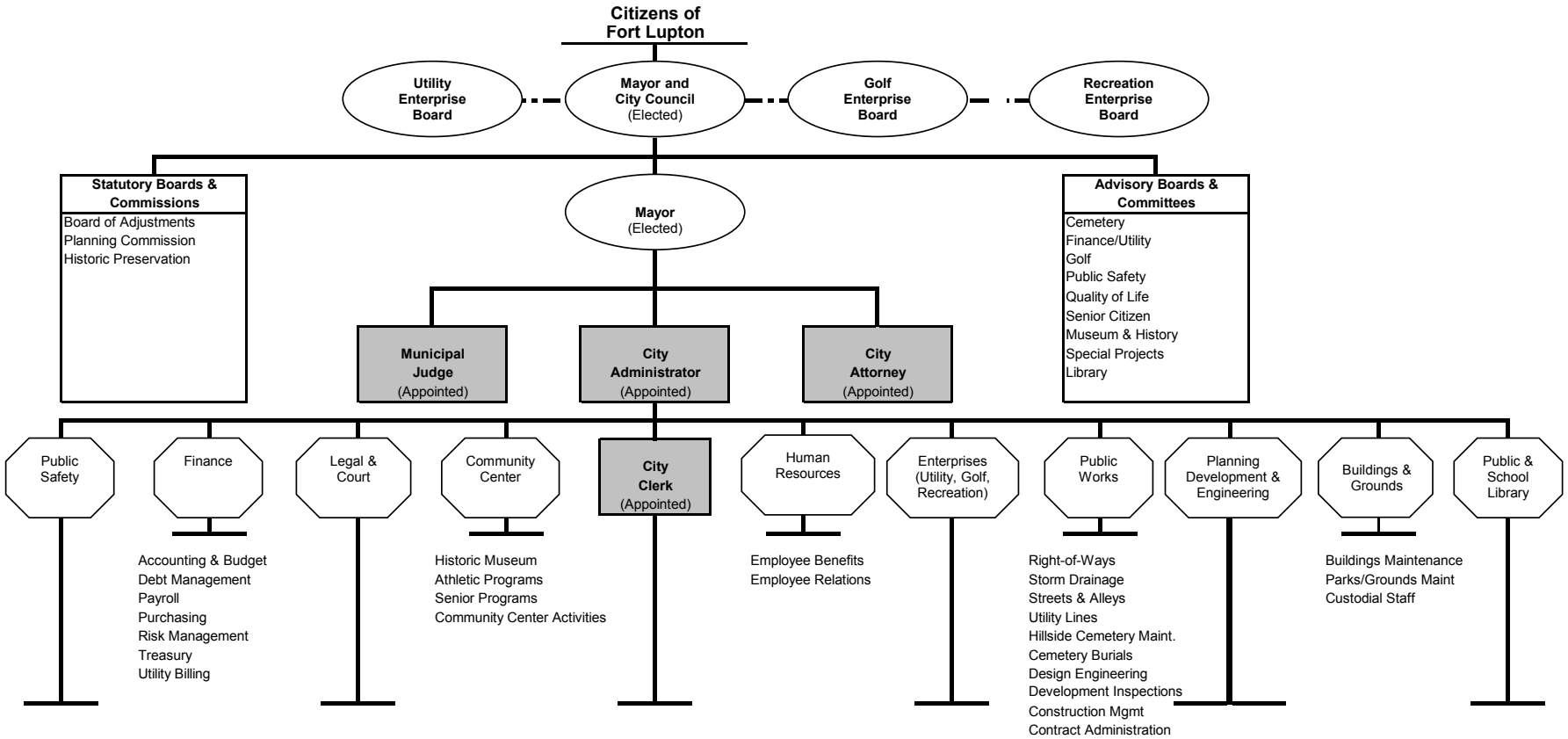
LAURA HOWE
Human Resources Director

ROY VESTAL
Public Works Manager

TODD HODGES
City Planner

TYLER TARPLEY
Golf Course Manager

CITY OF FORT LUPTON
2017 ORGANIZATIONAL CHART



Emergency Dispatch
Community Policing
Community Services
Restorative Justice Grant Program
Police Records
Animal Control
Police Evidence

Municipal Judge
Case Management
Court Administration
Summons & Warrants
City Prosecutor
City Attorney
Community Service
Administrative Services

Cemetery Records
Custodial Records
Elections
Licensing
Public Information

Water & Sewer Treatment Plant Maint.
Water & Sewer Treatment
Utility Operations
Water Quality
Compliance
Golf Operations
Golf Course Maintenance
Recreation Center

Building Inspections
Building Permits/Licenses
Economic Development
Current Planning
Long-range Planning
Code Enforcement

Provide Public Access to Information
Promote Love of Reading/Books
Promote Student Achievement
Cultural Heritage Preservation

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

CITY OF FORT LUPTON
STRUCTURE AND BUDGETARY ORGANIZATION

ORGANIZATION

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

The City provides a full range of municipal services including police protection, paved streets and sidewalks, a storm drainage system, water and wastewater services, a historic museum, a community center, a recreation center, parks, athletic programs, senior citizen programs, community development, a cemetery, a public & school library and a municipal golf course. The level of services will remain the same in 2017.

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 except the fund for the Fort Lupton Urban Renewal Authority that are included in the City of Fort Lupton's audited financial statements are appropriated in the budget. The Fort Lupton Urban Renewal Authority Board issues it's own separate budget. The basis for budgeting is the same as the basis for accounting used in the audited financial statements for all funds. The funds listed under each category are as follows:

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

1) **General Fund**

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

2) Special Revenue Funds

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

Contingency Fund

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

Street Sales Tax Fund

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

Public & School Library Fund

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

Culture, Parks & Recreation Sales Tax Fund

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

Conservation Trust Fund

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

Water Sales Tax Fund

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

Cemetery and Perpetual Care Fund

The Hillside Cemetery is operated by revenues received from the sale of plots, grave openings/closings and perpetual care. The fund was established in 1985 to accumulate enough interest earnings from perpetual care income held in trust to operate the cemetery to the extent that General Fund assistance would not be necessary. The General Fund is currently having to contribute to keep this fund from going in the negative.

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 cash basis of accounting.

1) **Enterprise Funds**

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

Utility Enterprise Fund

The water and sewer funds were originally created in 1993 to account for the financing and operation of the water system which renders services on a user charge basis to the general public. These funds were consolidated in December of 1998. They include the operations of the distribution systems, the treatment plants, the well system, the sewer lift stations and the water tanks.

Storm Water Drainage Fund

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

Recreation Enterprise Fund

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

Golf Enterprise Fund

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

CITY OF FORT LUPTON
SYNOPSIS OF CITY FUNDS

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/Utility 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):
Quality of Life 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):
Finance/Utility Committee

Storm Water Drainage Fund
Fund Created in 2007 to Acct. For Proceeds from Monthly Fees Assessed for Cap. Proj.

Supported by:
Charges & Fees

Accounts for:
Storm Drainage System
Capital Projects

Advisory group(s):
Finance/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):
Quality of Life 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 & Major Repairs to Streets, Curbs, Gutters, 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 & Construction of Related Improvements

Advisory group(s):
Finance/Utility Committee

Memorial Trust Fund
Fund Created in 2001 to Account for Donations and Endowments

Supported by:
Donations
Endowments

Accounts for:
Capital Improvements & 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 & Cultural Activities & Services

Advisory group(s):
Quality of Life Committee
Senior Citizen Committee
Historic Preservation Board

Contingency Fund
Fund Created in 2013 to Provide Necessary Funds in Cast of an Emergency

Supported by:
General Fund Support
2% of General Fund Property Taxes

Accounts for:
Emergency Expenditures

Public & School Library Fund
Fund Created in 2014 to Account for Library Money per IGA with School District

Supported by:
Property Tax from High Plains Library District

Accounts for:
Library Activities

Advisory group(s):
Public & School Library Board

City of Fort Lupton
Relationship of Departments to Funds

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

CITY OF FORT LUPTON
LEGAL REQUIREMENTS

BUDGET SUBMISSION

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

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

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

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

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

The local government budget must set forth the following:

The budget must contain:

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

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

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

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

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

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

BUDGET AMENDMENTS

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

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

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

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

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

Steps to Amend the Budget:

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

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

LAPSE OF APPROPRIATIONS

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

TABOR

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

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

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

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

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

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

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

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

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

GENERAL BUDGET PROCESS

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

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

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

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

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

CITY OF FORT LUPTON BUDGET CALANDER

January 1	Beginning of the fiscal year
July 1	Finance Department sends out Capital Request Forms to the department heads to begin filling out
July 3	After the first payroll in July when all employees have received their merit pay increases, the Finance Department begins preparation of the payroll budget for all departments. Each department head gets a copy of their employees' allocations to be sure they are correct for the next year. Finance Department enters data into budget software and spreadsheets for the budget book.
August 1	Capital request forms due back to Finance Department to be entered into budget software and spreadsheets for the budget book. Finance Department works on formatting department budget request spreadsheets.
August 17	Finance Department finishes July month-end & sends out budget operating request spreadsheets to department heads with payroll and capital requests already entered into them.
September 1	Department heads submit budget operating requested to Finance Department
October 7	Proposed budget submitted to City Council (C.R.S. 29-1-105)
August 31	Notice of Budget published in Fort Lupton Press (C.R.S. 29-1-106(1))
October 12, 15	Budget hearing
December 14	Final budget submitted to council
December 14	Council adopts budget (C.R.S. 29-1-108(2) and (3))
December 14	Certification of Mill Levy (C.R.S 39-5-128(1))
By January 31	Certified copy of budget filed with State of CO (C.R.S. 29-1-113(1))

CITY OF FORT LUPTON
SUMMARY OF ACCOUNTING POLICIES

Budgetary Accounting Basis

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

Governmental funds and proprietary funds utilize the cash basis of accounting for budgeting purposes.

Amendments to the Budget Process

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

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

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

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

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

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

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

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

Pooled Cash

The City has a single checking account for all cash transactions, with the exceptions of the Library and Golf Funds, with separate accounting into each fund. An overdraft in one fund will not result in returned checks with the single checking account. 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 budgeted as capital outlay expenditures within the funds.

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. Revenue from taxes, 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.

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

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

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

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	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
REVENUES:					
Taxes and Assessments	6,940,829	6,712,248	7,387,210	7,425,325	7,988,228
Licenses and Permits	168,113	111,980	259,950	133,800	133,800
Intergovernmental	3,210,713	5,355,506	5,671,780	4,098,496	4,128,496
Charges for Services	7,925,998	6,375,131	6,933,894	6,715,574	6,615,574
Sales of Merchandise	235,731	255,721	233,314	227,651	227,651
Fines and Forfeits	238,806	185,300	192,059	205,250	205,250
Interest Income	(158,657)	7,750	14,063	12,700	12,700
Private Contributions	20,145	13,100	12,930	10,000	10,000
Internal Transfers	569,373	1,038,781	1,038,781	1,179,931	1,190,771
Other	9,536,033	600,590	1,281,635	389,670	489,670
Beginning Reserves	(1,391,144)	3,951,938	12,048,171	12,525,135	12,525,135
Total Revenues	**27,295,941**	**24,608,045**	**35,073,787**	**32,923,532**	**33,527,275**
EXPENDITURES:					
Personnel	5,644,444	6,290,811	6,271,465	6,687,044	6,915,174
Supplies	569,048	723,100	686,811	744,300	744,300
Purchased Services	3,462,797	4,487,886	4,215,167	5,374,131	5,243,882
Fixed Charges	3,720,486	4,299,576	3,764,832	3,689,663	3,653,195
Capital Outlay	1,281,621	8,033,487	6,571,596	6,905,698	6,788,132
Transfers	569,373	1,038,781	1,038,781	1,179,931	1,190,771
Reserves	12,048,171	(265,596)	12,525,135	8,342,765	8,991,821
Gross City Cost	**27,295,941**	**24,608,045**	**35,073,787**	**32,923,532**	**33,527,275**

2017 BUDGET SUMMARY

	Governmental Type Funds									Proprietary Type Funds				
				Special Revenue Funds						Enterprise Funds				
Description	General Fund	Contingency	Library	Cemetery & Perpetual	Conservation Trust	Street STX	CPR STX	Water STX	Memorial	Recreation Center	Utility Enterprise	Storm Drainage	Golf Course	Total
SOURCES OF FUNDS:														
Current Revenues:														
Taxes and Assessments	4,889,176	43,565	-	-	-	490,526	490,526	981,052	-	1,093,383	-	-	-	7,988,228
Licenses and Permits	133,800	-	-	-	-	-	-	-	-	-	-	-	-	133,800
Intergovernmental	1,784,860	-	2,278,636	-	65,000	-	-	-	-	-	-	-	-	4,128,496
Charges for Services	463,100	-	-	58,425	-	72,200	111,800	-	-	398,675	4,380,775	348,560	782,039	6,615,574
Sale of Merchandise	-	-	-	-	-	-	-	-	-	-	-	-	227,651	227,651
Fines and Forfeits	203,250	-	2,000	-	-	-	-	-	-	-	-	-	-	205,250
Interest Income	2,000	4,500	500	-	100	1,200	700	1,000	-	500	2,000	200	-	12,700
Private Contributions	6,500	-	2,000	-	-	-	1,500	-	-	-	-	-	-	10,000
Other	144,420	-	-	-	-	-	162,250	-	-	8,000	135,000	-	40,000	489,670
Total Current Revenues	7,627,106	48,065	2,283,136	58,425	65,100	563,926	766,776	982,052	-	1,500,558	4,517,775	348,760	1,049,690	19,811,369
Other Sources:														
Internal Transfers	-	-	-	329,498	-	-	26,195	-	-	383,301	451,777	-	-	1,190,771
Beginning Reserves	2,936,128	641,398	3,433,843	36,350	212,168	856,538	842,471	1,520,581	3,080	(316,376)	4,246,881	176,940	(2,064,869)	12,525,135
Total Other Sources	2,936,128	641,398	3,433,843	365,848	212,168	856,538	868,666	1,520,581	3,080	66,925	4,698,658	176,940	(2,064,869)	13,715,906
Total Sources of Funds	10,563,234	689,463	5,716,979	424,273	277,268	1,420,464	1,635,442	2,502,633	3,080	1,567,483	9,216,433	525,700	(1,015,179)	33,527,275
USES OF FUNDS:														
Current Expenditures:														
Administrative Services	116,940													116,940
Legislative	383,428													383,428
Legal & Court	294,084													294,084
City Clerk	122,454													122,454
Human Resources	222,141													222,141
City Administrator	249,004							726,100						975,104
Finance	414,743													414,743
Internal Technology	673,171													673,171
Public Safety	1,869,305													1,869,305
Public Works	1,562,368			424,273		1,171,000								3,157,641
Buildings & Grounds	931,249				138,000									1,069,249
Planning , Development & Eng	942,540													942,540
Recreation	-						589,777							589,777
Enterprises	-									1,482,245	6,730,816	382,141	999,384	9,594,586
Debt Service	-									85,238	380,084			465,322
Library	-		1,347,603											1,347,603
Other	418,574	688,021												1,106,595
Total Current Expenditures	8,200,001	688,021	1,347,603	424,273	138,000	1,171,000	589,777	726,100	-	1,567,483	7,110,900	382,141	999,384	23,344,683
Other Uses:														
Internal Transfers	355,693	-	-	-	-	-	383,301	451,777	-		-	-	-	1,190,771
Ending Reserves	2,007,540	1,442	4,369,376	0	139,268	249,464	662,364	1,324,756	3,080	0	2,105,533	143,559	(2,014,563)	8,991,821
Total Other Uses	2,363,233	1,442	4,369,376	0	139,268	249,464	1,045,665	1,776,533	3,080	0	2,105,533	143,559	(2,014,563)	10,182,592
Total Uses of Funds	10,563,234	689,463	5,716,979	424,273	277,268	1,420,464	1,635,442	2,502,633	3,080	1,567,483	9,216,433	525,700	(1,015,179)	33,527,275

SUMMARY OF BUDGET BALANCES

2016 AMENDED BUDGET

FUND	BEGINNING BALANCE	MILL LEVY	SALES TAX	ENDING BALANCE
General Fund	2,629,794	19.2500	2.0%	(127,088)
SPECIAL REVENUE FUNDS				
Contingency	602,092			1,183
Library	1,533,501			3,147,313
Cemetery	39,748			3,596
Conservation Trust	124,555			101,655
Street STX	468,645		0.5%	(463,925)
CPR STX	669,333		0.5%	376,033
Water STX	1,180,554		1.0%	885,461
Memorial	-			-
ENTERPRISE FUNDS				
Recreation Center	(427,444)	9.727		57,139
Utility	1,747,272			661,549
Strom Drainage	79,929			(191,128)
Golf	(4,696,041)			(4,717,384)
TOTAL	**3,951,938**	**28.977**	**4.0%**	**(265,596)**

2017 FINAL BUDGET

ASSESSED VALUATION $122,228,603

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	2,936,128	17.8210	2.0%	2,134,716	1,838,381	250,000	463,100	2,940,909		10,563,234	8,555,694	2,007,540
SPECIAL REVENUE FUNDS												
Contingency	641,398			43,565				4,500	-	689,463	688,021	1,442
Library	3,433,843						-	2,283,136		5,716,979	1,347,603	4,369,376
Cemetery	36,350						58,425	-	329,498	424,273	424,273	0
Conservation Trust	212,168							65,100		277,268	138,000	139,268
Street STX	856,538		0.5%		450,526	40,000	72,200	1,200		1,420,464	1,171,000	249,464
CPR STX	842,471		0.5%		450,526	40,000	111,800	164,450	26,195	1,635,442	973,078	662,364
Water STX	1,520,581		1.0%		901,052	80,000	-	1,000	-	2,502,633	1,177,877	1,324,756
Memorial	3,080							-	-	3,080	-	3,080
ENTERPRISE FUNDS												
Recreation Center	(316,376)	9.727		1,086,123			398,675	15,760	383,301	1,567,483	1,567,483	0
Utility	4,246,881						4,380,775	137,000	451,777	9,216,433	7,110,900	2,105,533
Storm Drainage	176,940						348,560	200	-	525,700	382,141	143,559
Golf	(2,064,869)						782,039	267,651		(1,015,179)	999,384	(2,014,563)
TOTAL	**12,525,135**	**27.548**	**4.0%**	**3,264,404**	**3,640,485**	**410,000**	**6,615,574**	**5,880,906**	**1,190,771**	**33,527,276**	**24,535,454**	**8,991,822**

RESERVES ANALYSIS
BUDGET YEARS 2016-2017

2016					
Fund	Beginning Reserves 1/1/2016	Revenues	Expenses	Est. Ending Reserves 12/31/2016	Net Change
General Fund	4,088,810	7,627,863	(8,780,545)	2,936,128	(1,152,682)
Contingency Fund	601,959	39,439	-	641,398	39,439
Street Sales Tax Fund	1,554,203	718,085	(1,415,750)	856,538	(697,665)
Library Fund	1,759,049	2,948,846	(1,274,052)	3,433,843	1,674,794
Culture, Parks & Recreation Fund	799,122	983,178	(939,829)	842,471	43,349
Conservation Trust Fund	130,138	82,030	-	212,168	82,030
Cemetery & Perpetual Care Fund	30,015	198,587	(192,252)	36,350	6,335
Memorial Trust Fund	3,080	-	-	3,080	-
Water Sales Tax Fund	1,611,372	1,007,413	(1,098,204)	1,520,581	(90,791)
Storm Drainage Fund	373,410	330,662	(527,132)	176,940	(196,470)
Recreation Center Fund	(626,748)	1,760,048	(1,449,676)	(316,376)	310,372
Utility Enterprise Fund	3,870,533	6,301,236	(5,924,888)	4,246,881	376,348
Golf Enterprise Fund	(2,146,774)	1,028,229	(946,324)	(2,064,869)	81,905
Total	12,048,171	23,025,616	(22,548,652)	12,525,135	476,964
Total w/o Golf Fund				14,590,004	395,059

2017					
Fund	Est. Beginning Reserves 1/1/2017	Revenues	Expenses	Est. Ending Reserves 12/31/2017	Net Change
General Fund	2,936,128	7,627,106	(8,555,694)	2,007,540	(928,588)
Contingency Fund	641,398	48,065	(688,021)	1,442	(639,956)
Street Sales Tax Fund	856,538	563,926	(1,171,000)	249,464	(607,074)
Library Fund	3,433,843	2,283,136	(1,347,603)	4,369,376	935,533
Culture, Parks & Recreation Fund	842,471	792,971	(973,078)	662,364	(180,107)
Conservation Trust Fund	212,168	65,100	(138,000)	139,268	(72,900)
Cemetery & Perpetual Care Fund	36,350	387,923	(424,273)	0	(36,350)
Memorial Trust Fund	3,080	-	-	3,080	-
Water Sales Tax Fund	1,520,581	982,052	(1,177,877)	1,324,756	(195,825)
Storm Drainage Fund	176,940	348,760	(382,141)	143,559	(33,381)
Recreation Center Fund	(316,376)	1,883,859	(1,567,483)	0	316,376
Utility Enterprise Fund	4,246,881	4,969,552	(7,110,900)	2,105,533	(2,141,348)
Golf Enterprise Fund	(2,064,869)	1,049,690	(999,384)	(2,014,563)	50,306
Total	12,525,135	21,002,140	(24,535,454)	8,991,821	(3,533,314)
Total w/o Golf Fund				11,006,384	(3,583,620)

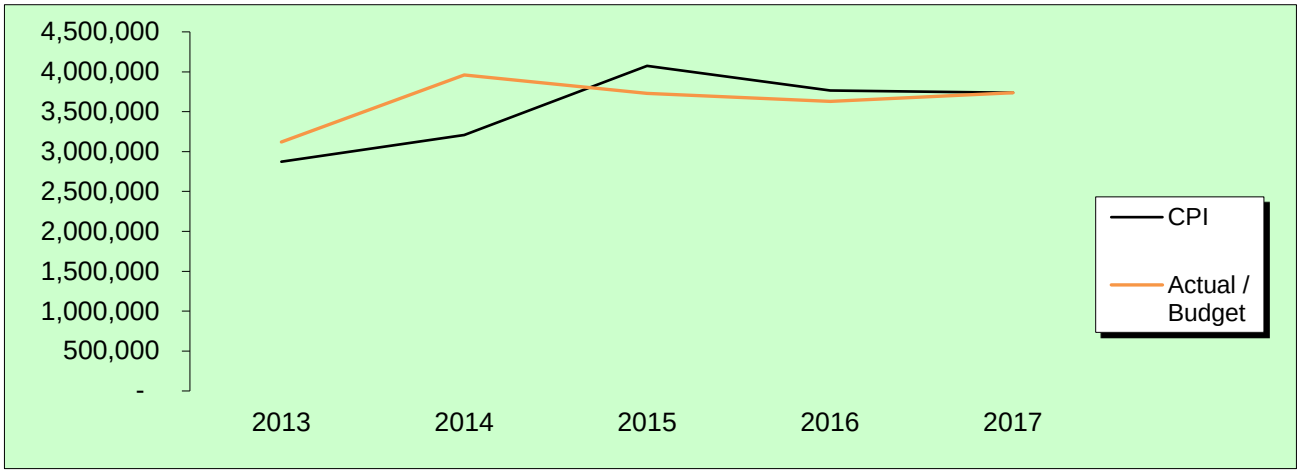
Total Change from 1/1/16 to 12/31/17 w/o Golf Fund (3,188,561)

CITY OF FORT LUPTON
REVENUE ASSUMPTIONS
BUDGET YEAR 2017

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 - 2015. With the down turn in the industry revenues decreased in 2017 and are expected to increase slightly in 2017.

Year	Revenues	$ Change	% Change
2013	3,119,863		
2014	3,959,982	840,119	26.93%
2015	3,729,005	(230,977)	-5.83%
2016	3,627,654	(101,351)	-2.72%
2017	3,736,485	108,831	3.00%

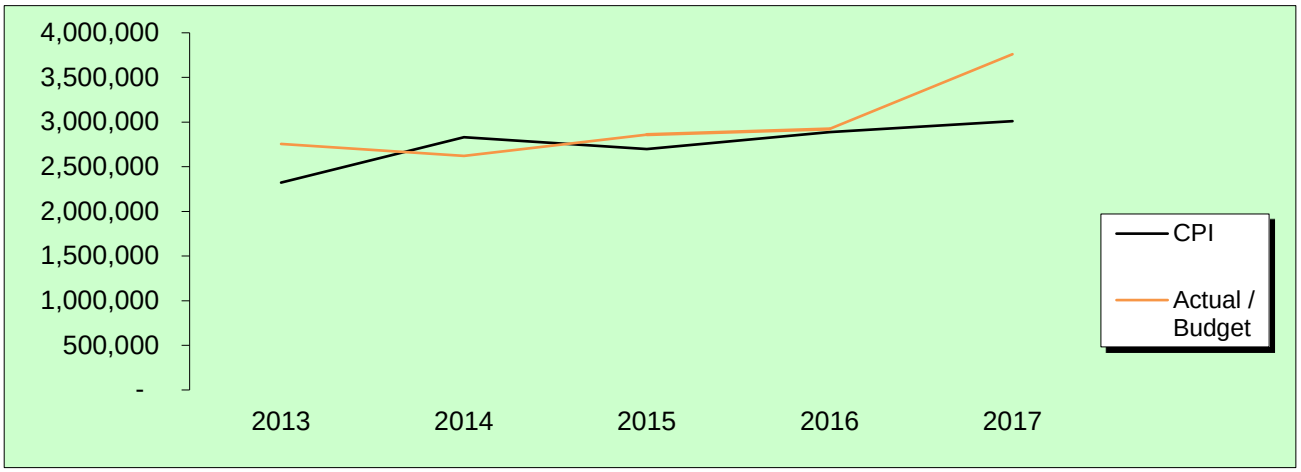


Property Taxes:

This revenue source is expected to increase due to heavy planning activity. There has also been an increase in 2017 valuations due to increased oil & gas production. The proposed mill levy is 17.885 mills for the General Fund of which 2% goes to the Contingency Fund. 8.9 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
2013	2,754,890		
2014	2,621,433	(133,457)	-4.84%
2015	2,859,653	238,220	9.09%
2016	2,923,205	63,552	2.22%
2017	3,760,483	837,278	28.64%

General Fund	*$ 2,630,795*
Contingency Fund	*$ 43,565*
Recreation Fund	*$ 1,086,123*



CITY OF FORT LUPTON
REVENUE ASSUMPTIONS
BUDGET YEAR 2017

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
2013	184,481		
2014	219,304	34,823	18.88%
2015	190,753	(28,551)	-13.02%
2016	145,000	(45,753)	-23.99%
2017	145,000	-	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
2013	13,947		
2014	16,768	2,821	20.23%
2015	20,518	3,750	22.36%
2016	22,000	1,482	7.22%
2017	20,000	(2,000)	-9.09%

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 2015 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 2017 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
2013	163,038		
2014	313,566	150,528	92.33%
2015	324,519	10,953	3.49%
2016	109,272	(215,247)	-66.33%
2017	100,000	(9,272)	-8.49%

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.

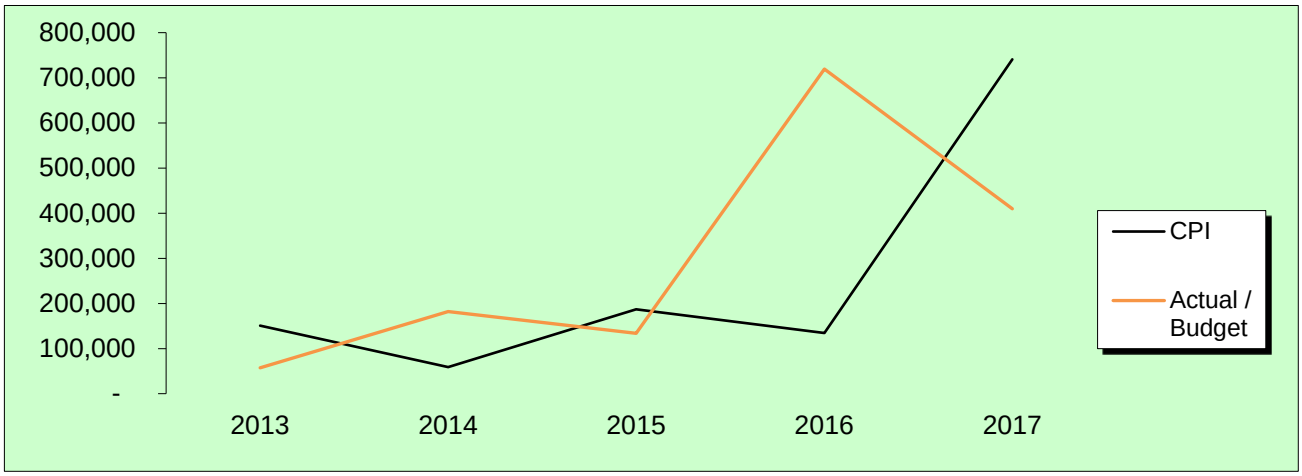
Year	Revenues	$ Change	% Change
2013	80,926		
2014	73,420	(7,506)	-9.28%
2015	73,616	196	0.27%
2016	81,930	8,314	11.29%
2017	65,000	(16,930)	-20.66%

CITY OF FORT LUPTON
REVENUE ASSUMPTIONS
BUDGET YEAR 2017

Building Use Taxes:

These volatile revenues come from construction and development activity. The current market is promising for 2017 but is unpredictable. We are optimistic in our budgeting for 2017. Trend analysis is used to project this revenue source.

Year	Revenues	$ Change	% Change
2013	57,308		
2014	181,993	124,685	217.57%
2015	133,460	(48,533)	-26.67%
2016	719,351	585,891	439.00%
2017	410,000	(309,351)	-43.00%



Building Permits:

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

Year	Revenues	$ Change	% Change
2013	84,541		
2014	77,290	(7,251)	-8.58%
2015	123,422	46,132	59.69%
2016	225,000	101,578	82.30%
2017	100,000	(125,000)	-55.56%

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.

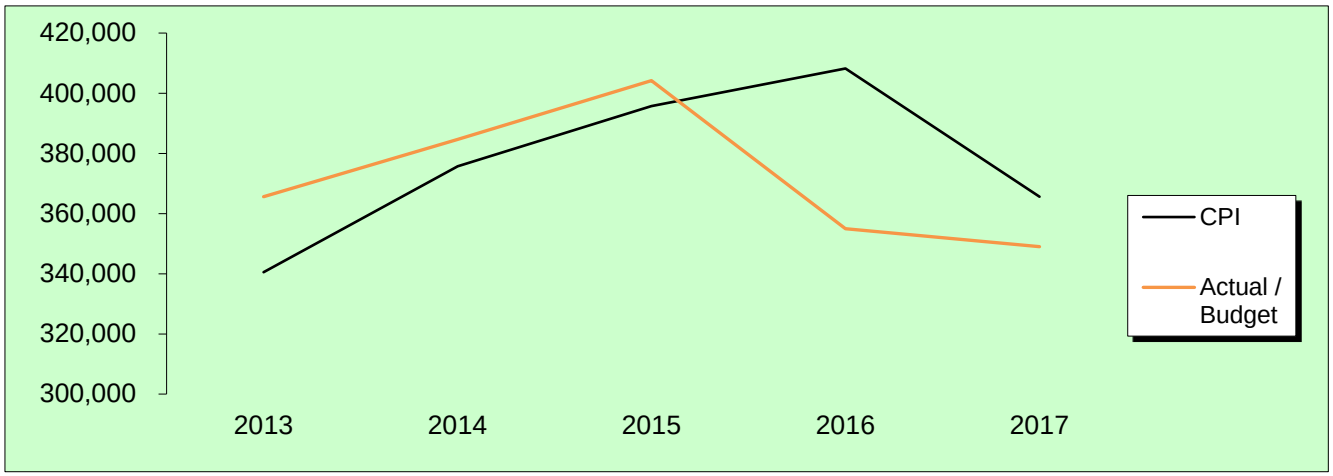
Year	Revenues	$ Change	% Change
2013	149,564		
2014	125,707	(23,857)	-15.95%
2015	236,559	110,852	88.18%
2016	186,615	(49,944)	-21.11%
2017	199,200	12,585	6.74%

CITY OF FORT LUPTON
REVENUE ASSUMPTIONS
BUDGET YEAR 2017

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
2013	365,620		
2014	384,640	19,020	5.20%
2015	404,192	19,552	5.08%
2016	355,000	(49,192)	-12.17%
2017	349,000	(6,000)	-1.69%



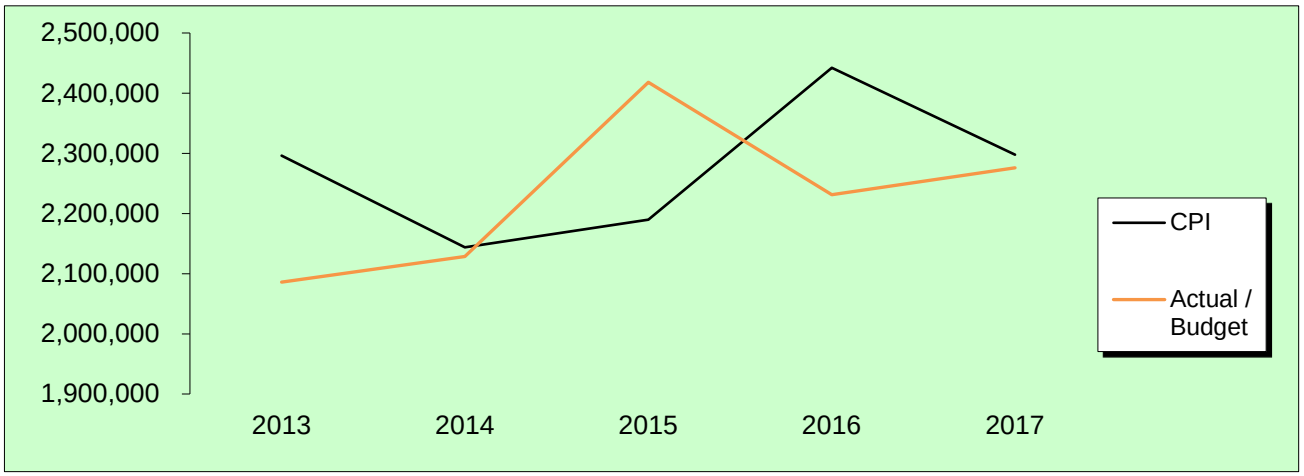
Breakdown:	Gas	Telephone	Cable	Electric
2013	56,039	5,497	48,208	255,876
2014	71,868	5,165	50,249	257,358
2015	76,373	3,761	53,474	270,584
2016	65,000	5,000	45,000	240,000
2017	65,000	4,000	40,000	240,000

CITY OF FORT LUPTON
REVENUE ASSUMPTIONS
BUDGET YEAR 2017

Water Sales to Customers:

Water Sales to Customers includes both volume and base charges for residential, commercial, industrial, irrigation, schools and City parks. A 2% water rate increased has been budgeted for 2017. We use trend analysis to project this revenue

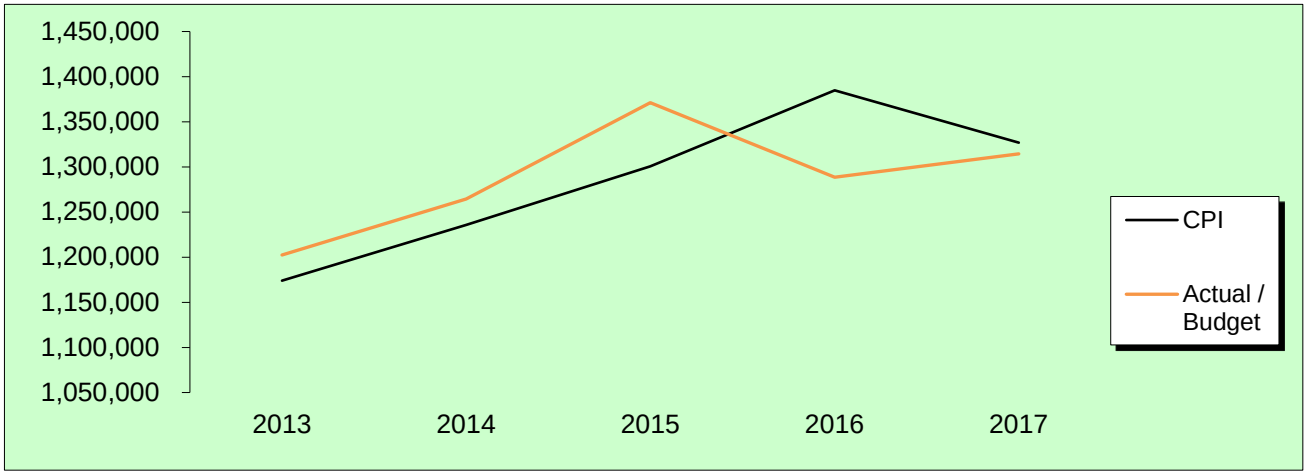
Year	Revenues	$ Change	% Change
2013	2,085,932		
2014	2,128,573	42,641	2.04%
2015	2,418,049	289,476	13.60%
2016	2,231,286	(186,763)	-7.72%
2017	2,275,912	44,626	2.00%



Sewer Sales to Customers:

Sewer Sales to Customers includes both volume and base charges for residential, commercial, industrial, irrigation, schools and City Parks. A 2% water rate increased has been budgeted for 2017. We use trend analysis to project this revenue

Year	Revenues	$ Change	% Change
2013	1,202,388		
2014	1,264,371	61,983	5.15%
2015	1,371,145	106,774	8.44%
2016	1,288,511	(82,634)	-6.03%
2017	1,314,281	25,770	2.00%

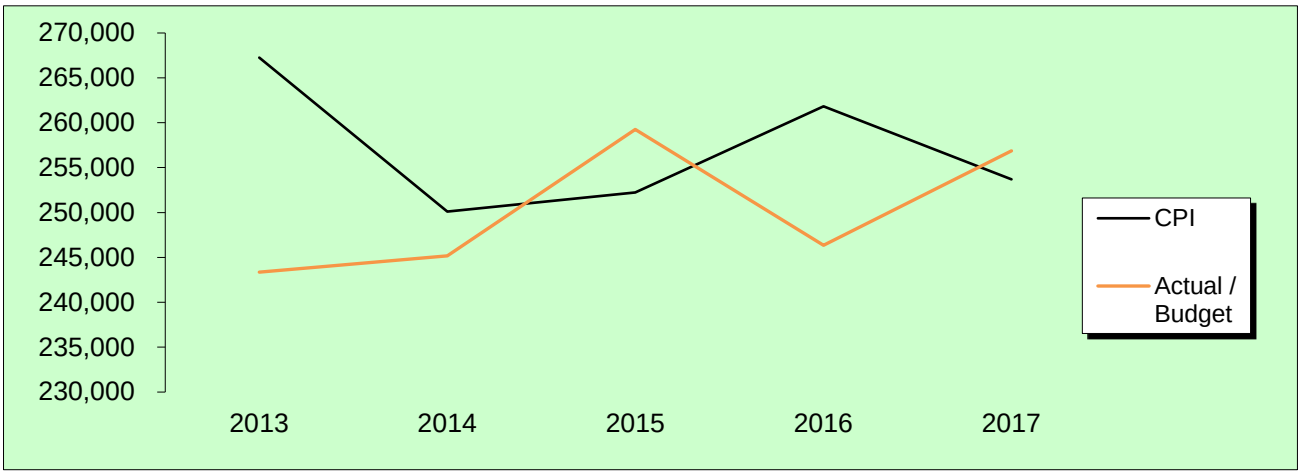


CITY OF FORT LUPTON
REVENUE ASSUMPTIONS
BUDGET YEAR 2017

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.

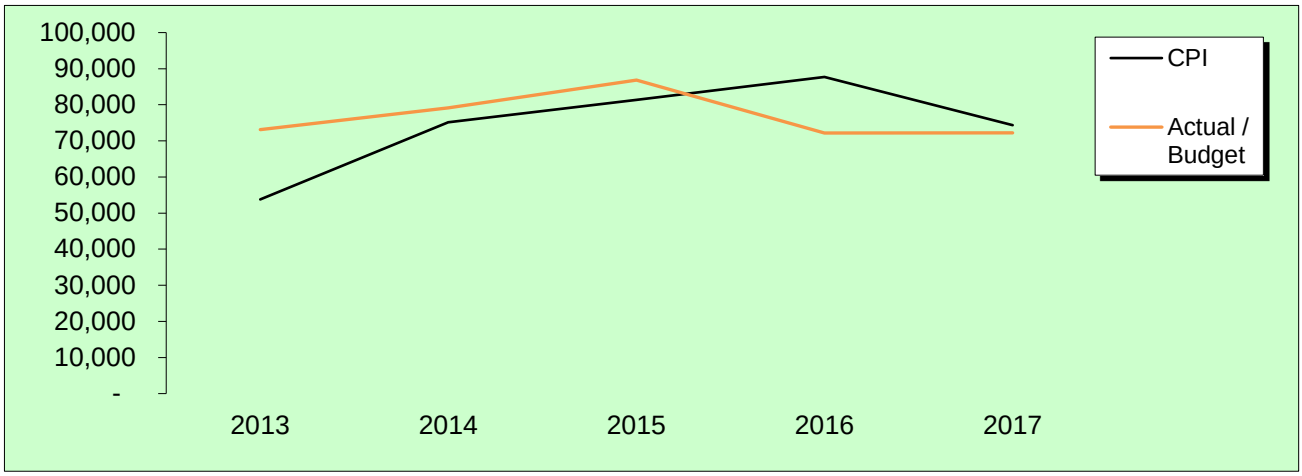
Year	Revenues	$ Change	% Change
2013	243,359		
2014	245,182	1,823	0.75%
2015	259,256	14,074	5.74%
2016	246,344	(12,912)	-4.98%
2017	256,856	10,512	4.27%



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
2013	73,091		
2014	79,118	6,027	8.25%
2015	86,843	7,725	9.76%
2016	72,186	(14,657)	-16.88%
2017	72,200	14	0.02%

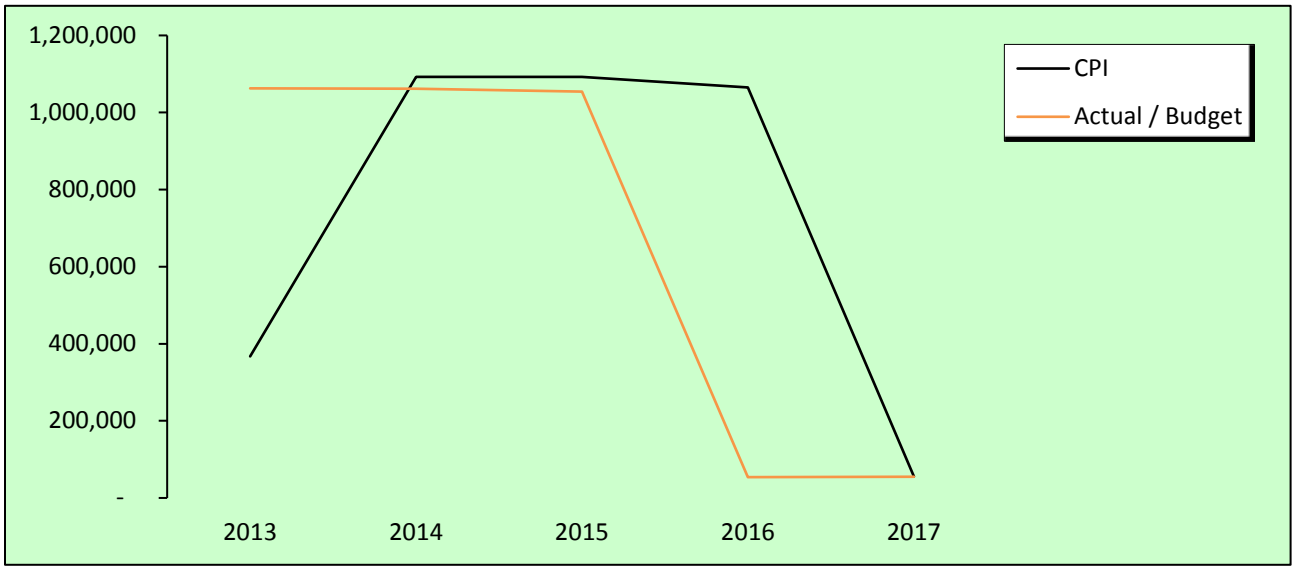


CITY OF FORT LUPTON
REVENUE ASSUMPTIONS
BUDGET YEAR 2017

Bulk Water Sales:

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

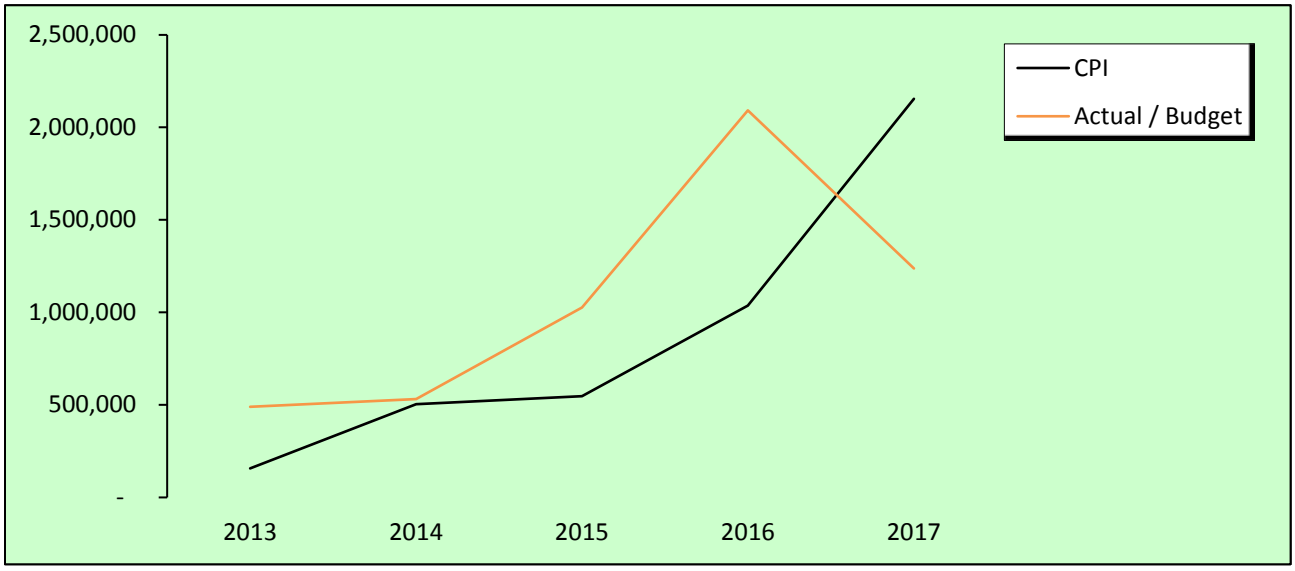
Year	Revenues	$ Change	% Change
2013	1,062,689		
2014	1,061,834	(855)	-0.08%
2015	1,054,415	(7,419)	-0.70%
2016	54,000	(1,000,415)	-94.88%
2017	55,000	1,000	1.85%



State/Federal Grants:

Grants are applied for on a yearly basis for large projects and require matching funds from the City of 50%. The budget for 2017 is based on grants applied for from the State of Colorado's Department of Local Affairs.

Year	Revenues	$ Change	% Change
2013	489,877		
2014	532,184	42,307	8.64%
2015	1,025,866	493,682	92.77%
2016	2,092,094	1,066,228	103.93%
2017	1,237,768	(854,326)	-40.84%

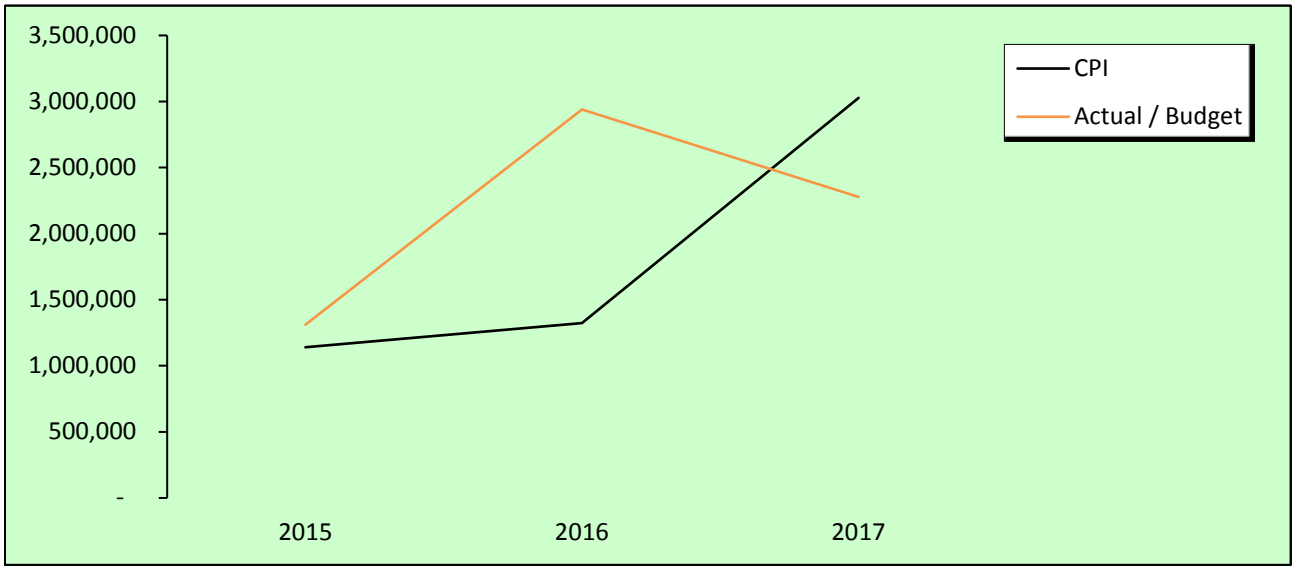


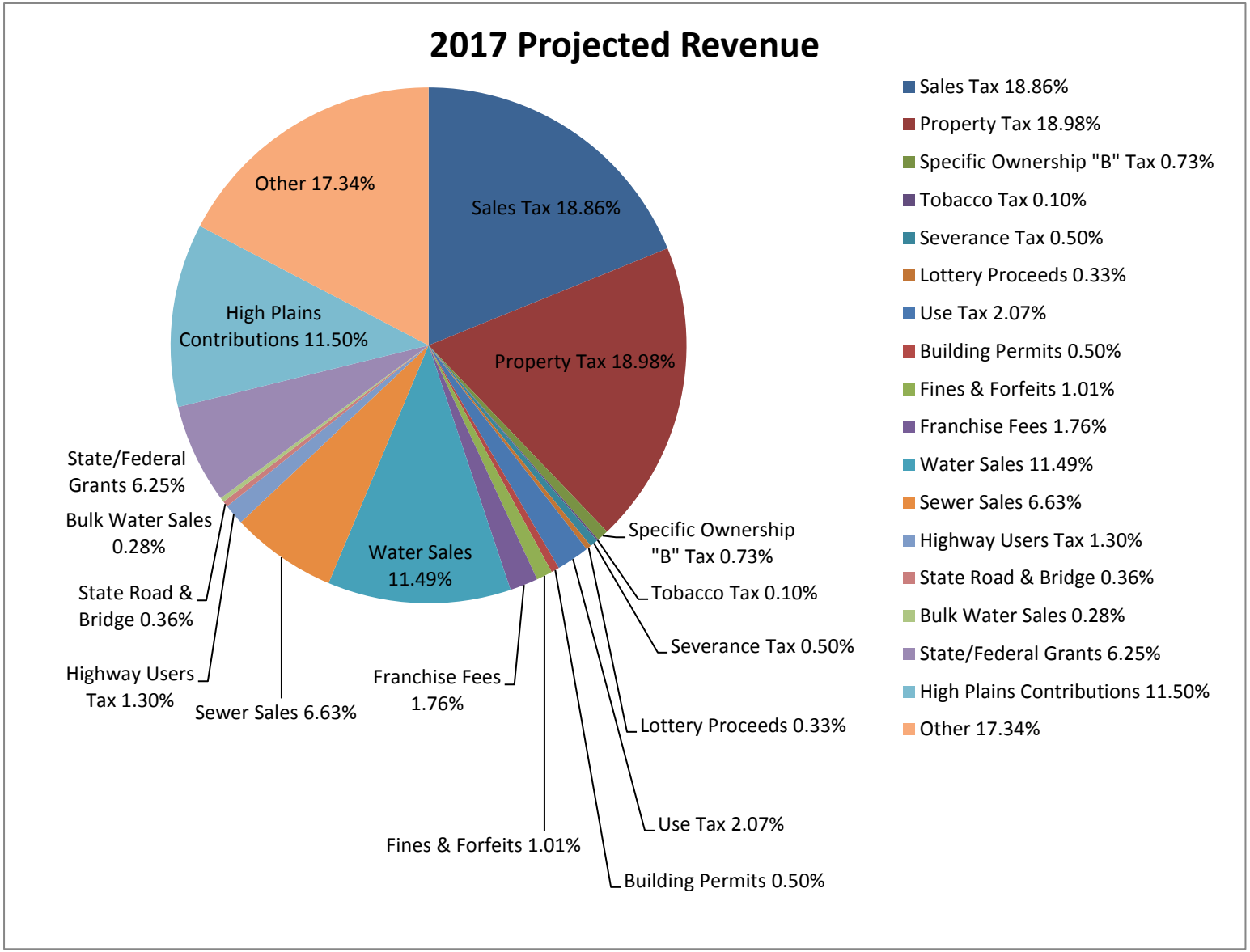
CITY OF FORT LUPTON
REVENUE ASSUMPTIONS
BUDGET YEAR 2017

High Plains Library District Contributions:

The amount of contribution from High Plains Library District comes is a percentage of property tax that they receive. They give us the amount for next years budget.

Year	Revenues	$ Change	% Change
2013			
2014	1,108,587		
2015	1,311,322	202,735	0.00%
2016	2,939,712	1,628,390	124.18%
2017	2,278,636	(661,076)	-22.49%




2017 Projected Revenue
Sales Tax 18.86%
Property Tax 18.98%
Specific Ownership "B" Tax 0.73%
Tobacco Tax 0.10%
Severance Tax 0.50%
Lottery Proceeds 0.33%
Use Tax 2.07%
Building Permits 0.50%
Fines & Forfeits 1.01%
Franchise Fees 1.76%
Water Sales 11.49%
Sewer Sales 6.63%
Highway Users Tax 1.30%
State Road & Bridge 0.36%
Bulk Water Sales 0.28%
State/Federal Grants 6.25%
High Plains Contributions 11.50%
Other 17.34%

Budget Unit Summary

AGENCY/DEPARTMENT NAME: General Fund

BUDGET TITLE & NUMBER: 10 - Summary

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

Resources	Actual Last Year	Budgeted Current Year	Projected Current Year	Requested Next Year	Final Next Year
Personnel Services	3,304,084	3,741,475	3,741,967	3,924,759	4,080,621
Supplies	250,125	272,750	231,750	300,000	300,000
Purchased Services	1,096,324	1,652,775	1,443,537	1,855,500	1,525,250
Fixed Cost	410,768	541,169	534,132	537,587	494,575
Capital Outlay	500,590	3,579,344	2,647,324	1,795,555	1,799,555
Gross City Cost	5,561,891	9,787,513	8,598,710	8,413,401	8,200,001
Internal Transfers Out	107,929	181,835	181,835	382,484	355,693
Revenue	(6,201,806)	(7,212,466)	(7,627,863)	(7,182,800)	(7,627,106)
Net City Cost	(531,986)	2,756,882	1,152,682	1,613,085	928,588
Budgeted Positions	45.16	48.65	48.65	48.78	52.38

SUMMARY OF CHANGES: Total revenue increased 6% from the previous budget year and total expenditures have decreased 14%. The fund balance is projected to decrease 31.63% from the estimated 2016 year-end. This is due to the use of reserves.

OBJECTIVES: See individual budget units.

PERFORMANCE MEASURES

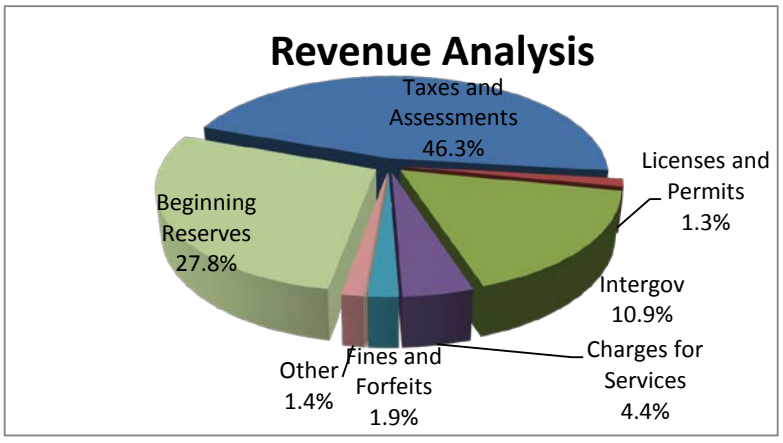
	2015 Actual	2016 Estimated	2017 Projected
Efficiency Measures			
Per Capita Cost (city support)	$ (68.01)	$ 147.36	$ 118.71

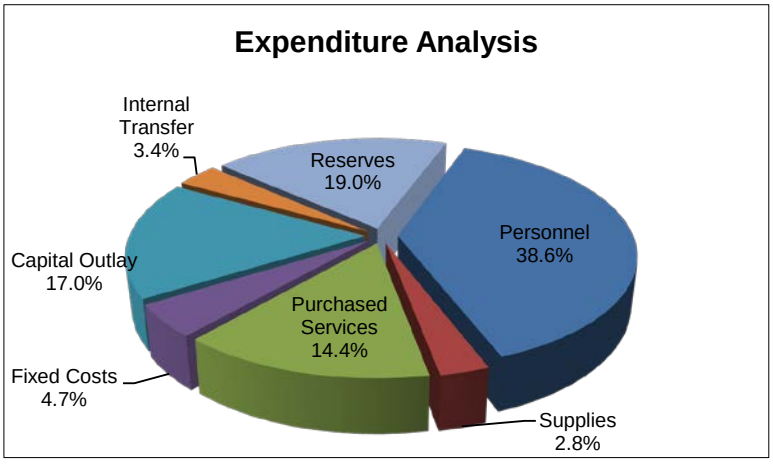
Finance Recommendation: See individual budget units.

Council Action: See individual budget units.

BUDGET SUMMARY

Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
Taxes and Assessments	3,963,027	3,884,635	4,362,940	4,334,870	4,889,176
Licenses and Permits	168,113	111,980	259,950	133,800	133,800
Intergovernmental	822,042	2,405,142	2,093,367	1,754,860	1,784,860
Charges for Services	537,329	536,109	531,771	603,100	463,100
Fines and Forfeits	236,664	185,300	190,559	203,250	203,250
Interest Income	3,758	1,800	2,100	2,000	2,000
Private Contributions	15,282	9,500	9,430	6,500	6,500
Other	455,591	78,000	177,746	144,420	144,420
Beginning Reserves	3,556,825	2,629,794	4,088,810	2,936,128	2,936,128
Total Revenues	**9,758,631**	**9,842,260**	**11,716,673**	**10,118,928**	**10,563,234**
Personnel	3,304,084	3,741,475	3,741,967	3,924,759	4,080,621
Supplies	250,125	272,750	231,750	300,000	300,000
Purchased Services	1,096,324	1,652,775	1,443,537	1,855,500	1,525,250
Fixed Costs	410,768	541,169	534,132	537,587	494,575
Capital Outlay	500,590	3,579,344	2,647,324	1,795,555	1,799,555
Internal Transfer	107,929	181,835	181,835	382,484	355,693
Reserves	4,088,810	(127,088)	2,936,128	1,323,043	2,007,540
Gross City Cost	**9,758,631**	**9,842,260**	**11,716,673**	**10,118,928**	**10,563,234**





REVENUE DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Budget Final
31100	Real Property Taxes-City	1,813,084	1,903,113	1,903,113	2,134,716
31103	Property Tax - Oil & Gas	-	-	-	496,079
31105	Specific Ownership "B"	190,753	150,000	145,000	145,000
31110	Motor Vehicle	27,958	25,000	25,000	25,000
31120	Sales Tax Revenue	1,889,091	1,754,522	1,813,827	1,886,381
31121	Sales Tax Rebate	(24,588)	(48,000)	(24,000)	(48,000)
31135	Tobacco Products	20,518	16,500	22,000	20,000
39100	State & Federal Grants	3,500	1,788,000	1,469,723	1,229,168
31145	Public Service Gas Franchise	76,373	65,000	65,000	65,000
31150	U.S. West Telephone Tax	3,761	5,000	5,000	4,000
31155	CATV Permit Fees	53,474	50,000	45,000	40,000
31160	United Power Electric Franchise	270,584	240,000	240,000	240,000
31300	Liquor Licenses	2,141	3,000	3,000	3,000
31305	Professional & Occupational Licenses	25,613	15,000	20,360	20,000
31306	Solicitors Licenses	200	300	970	900
31310	Amusement & Dance License	-	-	10	-
31315	Sales Tax License	7,775	7,600	8,450	8,400
31320	Misc License Revenue	50	-	-	-
31140	Severance Tax	324,519	140,000	109,272	100,000
34050	Right-of-way Permit	7,838	1,500	330	-
31605	Realized Gain & Loss On Investments	649	-	-	-
31610	Interest Earned	3,109	1,800	2,100	2,000
31190	Billboard Rental-Flack	20	-	-	-
31170	Oil Royalties	48,135	40,000	15,400	15,000
31175	Mineral Lease Income	91,981	60,000	91,494	60,000
39020	Donations Private	5,382	500	3,730	500
39000	Misc Revenue	20,838	2,000	30,000	20,000
39001	Misc Revenue - Calendars	2,239	-	125	-
31620	Disposal Of Assets	-	-	17,313	-
31600	Insurance Recoveries	8,605	-	71	-
38100	Capital Contributions	173,601	-	54,809	83,420
36040	General Fund Facility Rentals	325	-	200	-
31406	Flex Plan Forfeitures	-	-	1,104	-
31405	Pension Forfeitures	24,569	-	15,452	-
	Total General Revenues	**5,072,097**	**6,220,835**	**6,083,853**	**6,550,564**
39030	Donation-Fireworks Celebration	9,800	9,000	5,700	6,000
	Total Legislative Revenue	**9,800**	**9,000**	**5,700**	**6,000**
32511	Court Reports	22	25	-	-
31200	Court Costs & Warrant Fees	16,410	14,000	16,000	10,000
31205	Stay Of Execution Fee	7,672	7,500	7,500	6,000
31210	Contempt Charges	280	100	315	200
31215	Miscellaneous Court Fees	7,586	4,000	5,500	4,000
31230	Outstanding Judgments, Warrants & Defaults	1,830	1,500	1,800	2,000
31225	Victim Compensation Fee	7,150	8,500	8,500	8,500
31235	Court Diversion Program	7,095	8,500	6,000	8,500
31250	Boarding Fee	105	200	359	50
31260	Court Fines Donated	-	-	3,585	4,000
	Total Municipal Court Revenue	**48,150**	**44,325**	**49,559**	**43,250**
39250	Internal Technology Revenue	24,568	35,000	35,000	24,000
	Total Internal Technology Revenue	**24,568**	**35,000**	**35,000**	**24,000**

REVENUE DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Budget Final
32130	Clearance Letter	150	200	200	200
32140	Fingerprinting	1,850	1,200	1,200	2,200
32110	VIN Inspect	800	500	500	1,000
32160	Other Police Revenue	7,934	5,000	5,000	8,200
32180	Donation - National Night Out	100	-	-	-
32120	Traffic Fines	167,721	120,000	120,000	142,000
31245	Criminal Fines	4,440	5,000	5,000	-
31237	Criminal Registration Fees	1,775	1,200	1,200	1,600
32175	State Grants-Public Safety	10,574	65,600	65,600	8,600
32176	State/Federal Grants - Leaf	16,792	10,000	10,000	29,036
32150	Police Equipment Fee	14,235	12,000	12,000	13,000
32515	Shooting Range Fees	20	-	-	-
39003	Evidence/Property Found Rev	-	-	7,472	-
	Total Community Police Revenue	**226,391**	**220,700**	**228,172**	**205,836**
32200	Animal Licenses	1,044	1,500	1,500	1,500
32210	Animal Impound	1,345	1,700	1,700	1,700
32220	Animal Boarding	2,190	3,000	3,000	3,000
	Total Community Service Revenue	**4,579**	**6,200**	**6,200**	**6,200**
32177	Restorative Justice Grant	8,059	-	-	-
	Total Restorative Justice Revenue	**8,059**	**-**	**-**	**-**
34060	Backyard Chickens/Bees Permits	-	-	330	-
33250	Property Clean Up	127	1,000	1,000	2,000
32230	Code Enforcement Violations	2,140	4,000	4,000	5,000
	Total Code Enforcement Revenue	**2,267**	**5,000**	**5,330**	**7,000**
34020	Building Permits	123,422	83,080	225,000	100,000
34000	Electrical Permits	5,284	12,462	20,000	10,000
34010	Mechanical Permits	3,523	8,308	14,000	5,000
34015	Plumbing Permits	5,284	12,462	20,000	10,000
	Total Building Inspection Revenue	**137,512**	**116,312**	**279,000**	**125,000**
31130	Use Taxes	66,730	100,000	500,000	250,000
34030	Other Construction Permits	30	-	-	-
34130	Plan Checking Fees	40,291	54,002	80,000	50,000
34140	Development Fee-General Fund	58,111	75,000	25,000	20,000
39120	Historical Grant Income	-	-	250	-
	Total Community Development Revenue	**165,161**	**229,002**	**605,250**	**320,000**
32500	Records Search	115	50	50	200
32510	Reports	733	1,000	1,000	1,000
	Total Police Records Revenue	**848**	**1,050**	**1,050**	**1,200**
39251	Public Works Revenue	3,386	-	3,721	-
	Total Public Works Shop Revenue	**3,386**	**-**	**3,721**	**-**
33100	Highway Users Tax	259,256	246,344	246,344	256,856
33110	State Hwy 52/85 Maintenance	-	6,498	6,498	9,000
33140	County Road & Bridge Taxes	86,843	72,200	72,186	72,200
	Total Streets Revenue	**346,099**	**325,042**	**325,028**	**338,056**

REVENUE DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Budget Final
39255	Buildings & Grounds Payroll Revenue	152,890	-	-	-
	Total Buildings & Grounds Revenue	**152,890**	**-**	**-**	**-**
	Non-Spendable Funds				
31010	Non-Spendable Funds	4,949	-	-	-
	Unassigned Fund Balances				
39399	Unappropriated Reserves	1,303,184	1,831,418	1,377,126	1,882,789
39390	Res 98-035 Emergency Reserves	618,310	477,530	602,096	601,910
	Restricted Fund Balances				
39998	TABOR Reserve	195,571	189,781	180,629	228,836
39302	Evidence/Property Found Reserve	-	-	-	7,472
39320	Police Forfeiture Reserve	-	-	-	-
39318	Childrens Fund	12,248	-	6,629	6,129
	Committed Reserves				
39316	Police Equipment Reserve	28,122	4,452	7,243	14,243
39317	Court Surcharge Reserve	-	-	-	-
39330	Victims Comp Reserve	103,113	104,113	110,263	112,179
	Assigned Reserves				
39310	Fireworks Celebration Reserve	7,500	7,500	7,500	7,500
39314	Boys & Girls Club Reserve	-	-	50,071	50,071
39405	Subsequent Yrs Bud Exp>Rev	1,268,828	-	1,727,253	-
39315	IT Equipment Reserve	15,000	15,000	20,000	25,000
	Total Reserves	**3,556,825**	**2,629,794**	**4,088,810**	**2,936,128**
	Total	**9,758,631**	**9,842,260**	**11,716,673**	**10,563,234**

BUDGET SUMMARY

Taxes and Assessments	3,963,027	3,884,635	4,362,940	4,889,176
Licenses and Permits	168,113	111,980	259,950	133,800
Intergovernmental	822,042	2,405,142	2,093,367	1,784,860
Charges for Services	537,329	536,109	531,771	463,100
Fines and Forfeits	236,664	185,300	190,559	203,250
Interest Income	3,758	1,800	2,100	2,000
Private Contributions	15,282	9,500	9,430	6,500
Other	455,591	78,000	177,746	144,420
Beginning Reserves	3,556,825	2,629,794	4,088,810	2,936,128
Total Revenues	**9,758,631**	**9,842,260**	**11,716,673**	**10,563,234**

BUDGET DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
51100	Salaries & Wages	2,361,224	2,705,360	2,705,358	2,782,746	2,974,549
51103	Salaries & Wages - Bldgs & Grounds	152,890	-	-	-	-
51105	Overtime	46,008	33,736	33,929	63,050	63,050
51275	Police Security	-	1,500	1,500	1,500	1,500
51110	FICA	86,922	111,213	111,213	114,907	119,527
51115	Medicare	33,218	39,742	39,742	41,284	44,066
51255	Retirement 4%	55,144	65,150	65,150	67,652	68,958
51260	Retirement 9.7%	92,121	91,845	91,845	96,426	107,802
51265	FPPA Disability	22,815	23,928	23,928	24,507	27,557
51240	Vision Insurance	4,313	5,164	5,185	5,285	5,615
51220	Health Insurance	336,259	540,159	540,159	603,856	537,210
51270	Flex Plan 125	1,300	2,000	2,280	3,000	4,000
51230	Dental Insurance	24,437	29,230	29,230	33,512	33,282
51250	Life & AD&D Insurance	4,822	5,858	5,858	6,053	10,938
51120	Workers Compensation Insurance	66,008	66,753	66,753	60,537	60,537
51210	Unemployment Insurance	6,952	8,011	8,011	8,384	8,959
51285	Long Term Disability	6,502	7,626	7,626	7,860	8,871
51290	Employee Assistance Program	3,150	4,200	4,200	4,200	4,200
	Total Personnel	**3,304,084**	**3,741,475**	**3,741,967**	**3,924,759**	**4,080,621**
52010	General Supplies	85,051	87,300	62,604	113,000	113,000
52020	Office Supplies	13,015	16,950	14,264	16,650	16,650
52150	Police Equipment	35,113	5,000	5,000	5,000	5,000
52030	Janitorial	-	-	-	-	-
52040	RC - Chemicals	3,419	5,000	5,000	5,000	5,000
53310	Uniforms	25,082	24,500	23,559	26,600	26,600
53105	Equipment <$5000	83,647	134,000	117,000	133,750	133,750
53106	Court Equipment	-	-	2,308	-	-
53115	Right-Of-Way Purchase	4,798	-	2,015	-	-
	Total Supplies	**250,125**	**272,750**	**231,750**	**300,000**	**300,000**
53060	Contractual Services	504,537	572,800	597,200	586,500	536,500
53010	Advertising	2,247	4,000	1,000	4,000	4,000
53080	Dues & Subscriptions	17,138	20,750	19,769	23,350	24,600
53110	Fees/Permits/Licenses	866	2,850	2,381	3,050	3,050
53030	Bank Charges	347	1,000	1,173	1,000	1,000
53320	Utilities - Electrical	106,231	95,000	101,800	104,500	104,500
53330	Utilities - Gas	10,327	12,500	11,900	12,500	12,500
53340	Utilities - Water & Sewer	19,977	16,000	16,300	16,500	16,500
53345	Utilities - Trash	-	750	750	-	-
53290	Telephone Exp.	39,596	45,050	45,120	47,300	47,300
53180	Postage	5,508	5,725	5,781	6,750	6,750
52050	Seed, Sodd & Trees	3,905	10,000	10,000	10,000	10,000
52080	Fuel & Oil	59,380	68,800	61,800	68,100	68,100
53100	Engineering Services	1,285	15,000	15,000	220,000	-
53120	Legal Fees	75,990	94,200	94,200	94,200	94,200
53020	Auditor Fees	31,350	45,000	45,000	50,000	38,500
53140	Municipal Judge	17,350	19,000	19,000	19,000	19,000
53160	Plans & Studies	31	205,000	70,000	130,000	130,000
53200	Printing	-	2,750	750	2,250	2,250
53210	Professional Services	18,922	140,000	100,000	140,000	140,000
53220	Ads & Public Notices	5,152	4,400	4,100	5,200	5,200
53130	Marketing & Promotions	7,862	15,000	5,000	15,000	15,000
53230	Recruitment	1,924	5,000	5,000	6,000	6,000
53190	Backgrounds & Pre-Employment UA	8,488	10,000	10,000	10,000	10,000
53240	Repairs & Maintenance - Equipment	34,574	43,100	41,600	39,600	39,600
53250	Repairs & Maintenance - Building	18,574	26,200	22,900	7,700	7,700
53265	Repairs & Maintenance - Streets	7,291	20,000	14,000	70,000	20,000
53270	Repairs & Maintenance - Vehicle	32,150	36,000	29,200	37,000	37,000
53300	Travel & Meetings	15,515	35,400	25,070	36,000	36,000
53280	Staff Development	32,775	69,500	52,800	76,000	76,000
53285	Safety Training	-	500	500	500	500

BUDGET DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
53090	Educational Assistance	-	10,000	10,000	12,000	12,000
53040	Boarding Prison	1,674	1,500	3,943	1,500	1,500
55245	U R A Expenditures	9,737	-	-	-	-
55389	Childrens Fund Expenditures	5,619	-	500	-	-
	Total Purchased Services	**1,096,324**	**1,652,775**	**1,443,537**	**1,855,500**	**1,525,250**
55010	Appreciation	4,153	7,000	6,000	7,000	7,000
55030	Boards & Commission Expenditures	93	2,200	600	2,200	2,200
55060	Cash Over & Short	(12)	-	(15)	-	-
55090	Clean Up Days	11,344	12,000	16,000	16,000	16,000
55160	County Tax Collection	18,366	20,000	20,000	20,000	20,000
55180	Donations	117,988	204,689	206,583	190,050	144,338
55190	Economic Development	34,948	65,000	65,000	65,000	65,000
55200	Upstate Colorado	5,498	5,498	5,500	5,500	5,500
55210	Elections	3,915	9,500	9,500	9,500	9,500
55220	Finance Charges	115	550	611	500	500
55230	Fireworks Celebration	10,000	15,000	15,000	15,000	15,000
55235	4th of July Festivities	41,321	37,000	29,000	32,000	32,000
55240	History Pres. Board	250	1,000	1,300	1,300	1,300
55250	Insect Control	4,895	3,000	6,058	3,600	3,600
55260	Insurance-Cirsa	79,440	68,732	68,732	75,637	75,637
55280	Insurance Claims - CIRSA	8,661	12,000	6,000	12,000	12,000
55281	Insurance Misc	-	2,000	2,000	2,000	2,000
55290	Juvenile Probation Program	-	5,000	5,000	5,000	5,000
55165	Juror or Witness Fee	15	100	100	100	100
55167	OJW & Default Clearances	1,440	1,000	1,000	1,500	1,500
55300	Leases & Rentals	14,467	21,600	21,500	21,500	21,500
55350	Misc Expenditures	2,033	11,000	10,000	12,000	12,000
55380	Police Programs	2,563	5,000	5,000	7,500	7,500
55410	R.R. Park Lease	2,534	2,600	2,610	-	2,700
55415	School Crossing Guard	9,461	9,700	9,254	9,700	9,700
55450	Trappers Day	12,023	15,000	15,000	15,000	15,000
55460	Victim Compensation Fee	-	5,000	6,584	8,000	8,000
55375	Shooting Range Expenditures	-	-	215	-	-
55385	CRLEP Grant	23,171	-	-	-	-
55387	Click-it Grant State	2,088	-	-	-	-
	Total Fixed Costs	**410,768**	**541,169**	**534,132**	**537,587**	**494,575**
55050	Capital Lease	6,101	18,500	15,900	16,900	16,900
57500	Capital Projects	494,490	3,560,844	2,631,424	1,778,655	1,782,655
	Total Capital Outlay	**500,590**	**3,579,344**	**2,647,324**	**1,795,555**	**1,799,555**
	Non-Spendable Funds					
31010	Non-Spendable Funds	10,787	-	-	-	-
	Unassigned Fund Balances					
59040	Fund Balance Reserve	1,366,340	(1,028,079)	1,882,789	279,027	965,133
59090	Res 98-35 Emergency Reserves	602,096	560,552	601,910	588,938	574,000
	Restricted Fund Balances					
59020	TABOR Reserve	180,629	193,874	228,836	215,484	228,813
59012	Evidence/Property Found Reserve	-	-	7,472	7,472	7,472
59060	Drug Forfeiture	-	-	-	-	-
59027	Childrens Fund	6,629	-	6,129	6,129	6,129
	Committed Reserves					
59130	Victim Comp Reserve	110,263	107,613	112,179	112,679	112,679
59026	Police Equipment Reserve	7,243	16,452	14,243	22,243	22,243
59028	Court Surcharge Reserve	-	-	-	3,500	3,500
	Assigned Reserves					
59030	Fireworks Reserve	7,500	7,500	7,500	7,500	7,500
59029	Boys & Girls Club Reserve	50,071	-	50,071	50,071	50,071
59045	Subsequent Year Budget Exp > Rev	1,727,253	-	-	-	-
59025	IT Equipment Reserve	20,000	15,000	25,000	30,000	30,000
	Total Reserves	**4,088,810**	**(127,088)**	**2,936,128**	**1,323,043**	**2,007,540**

BUDGET DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
59200	GF Transfers Out	107,929	181,835	181,835	382,484	355,693
	Total Transfers	**107,929**	**181,835**	**181,835**	**382,484**	**355,693**
	TOTAL	**9,758,631**	**9,842,260**	**11,716,673**	**10,118,928**	**10,563,234**

BUDGET SUMMARY

Personnel	3,304,084	3,741,475	3,741,967	3,924,759	4,080,621
Supplies	250,125	272,750	231,750	300,000	300,000
Purchased Services	1,096,324	1,652,775	1,443,537	1,855,500	1,525,250
Fixed Costs	410,768	541,169	534,132	537,587	494,575
Capital Outlay	500,590	3,579,344	2,647,324	1,795,555	1,799,555
Transfers	107,929	181,835	181,835	382,484	355,693
Reserves	4,088,810	(127,088)	2,936,128	1,323,043	2,007,540
Gross City Cost	**9,758,631**	**9,842,260**	**11,716,673**	**10,118,928**	**10,563,234**

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	91,036	91,125	91,125	96,298	96,490
Supplies	5,884	7,000	7,000	7,600	7,600
Purchased Services	2,036	6,450	4,950	6,450	6,450
Fixed Cost	6,444	4,000	4,016	4,000	4,000
Capital Outlay	0	4,000	1,400	2,400	2,400
Gross City Cost	105,399	112,575	108,491	116,748	116,940
Net City Cost	105,399	112,575	108,491	116,748	116,940
Budgeted Positions	2	2	2	2	2

SUMMARY OF CHANGES: The following accounts changed by more than 10% from the 2016 budget: Life & AD&D Insurance, Long Term Disability Insurance and Capital Lease. Total expenditures increased 4% over the previous year's budget.

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

	2015 Actual	2016 Estimated	2017 Projected
Efficiency Measures/Counter Tickets Processed	13,458	13,322	13,218
Per Capita Cost (City Support)	$ 13.47	$ 13.87	$ 14.95

Finance Recommendation: Approve as requested.

Council Action: Approved as requested with changes to Dental Insurance, Life & AD&D Insurance and Long Term Disability Insurance.

BUDGET DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
51100	Salaries & Wages	61,717	64,020	64,020	67,165	67,165
51110	FICA	3,388	3,969	3,969	4,165	4,165
51115	Medicare	792	929	929	974	974
51255	VALIC Retirement	2,469	2,561	2,561	2,687	2,687
51210	Unemployment Insurance	170	193	193	203	203
51220	Health Insurance Expense	20,326	17,263	17,263	18,747	18,747
51230	Dental Insurance Expense	1,577	1,575	1,575	1,734	1,613
51240	Vision Insurance Expense	276	275	275	265	265
51250	Life & AD&D Insurance Exp	140	148	148	157	456
51285	LTD Insurance Exp	182	192	192	201	215
	Total Personnel	**91,036**	**91,125**	**91,125**	**96,298**	**96,490**
52010	General Supplies	2,571	3,000	3,000	3,300	3,300
52020	Office Supplies	2,681	3,000	3,000	3,300	3,300
53105	Equipment <$5000	632	1,000	1,000	1,000	1,000
	Total Supplies	**5,884**	**7,000**	**7,000**	**7,600**	**7,600**
53060	Services	133	2,000	1,000	2,000	2,000
53080	Dues & Subscriptions	-	150	150	150	150
53180	Postage	274	250	250	250	250
53200	Printing	-	750	750	750	750
53280	Staff Development	179	1,000	500	1,000	1,000
53290	Telephone Expense	1,436	2,000	2,000	2,000	2,000
53300	Travel & Meetings	14	300	300	300	300
	Total Purchased Services	**2,036**	**6,450**	**4,950**	**6,450**	**6,450**
55220	Finance Charges	10	-	31	-	-
55300	Leases & Rentals	6,446	4,000	4,000	4,000	4,000
55060	Cash Over & Short	(12)	-	(15)	-	-
	Total Fixed Costs	**6,444**	**4,000**	**4,016**	**4,000**	**4,000**
55050	Capital Leases	-	4,000	1,400	2,400	2,400
	Total Capital Outlay	**-**	**4,000**	**1,400**	**2,400**	**2,400**
	TOTAL	**105,399**	**112,575**	**108,491**	**116,748**	**116,940**

BUDGET SUMMARY

Personnel	91,036	91,125	91,125	96,298	96,490
Supplies	5,884	7,000	7,000	7,600	7,600
Purchased Services	2,036	6,450	4,950	6,450	6,450
Fixed Costs	6,444	4,000	4,016	4,000	4,000
Capital Outlay	-	4,000	1,400	2,400	2,400
Gross City Cost	**105,399**	**112,575**	**108,491**	**116,748**	**116,940**

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	50,049	102,679	102,679	99,788	98,040
Supplies	4,126	9,100	2,600	8,800	8,800
Purchased Services	23,406	47,100	21,250	46,250	46,250
Fixed Cost	195,887	291,739	287,133	276,050	230,338
Gross City Cost	273,468	450,618	413,662	430,888	383,428
Revenue	9,800	9,000	5,700	6,000	6,000
Net City Cost	263,668	441,618	407,962	424,888	377,428
Budgeted Positions	0.15	0.15	0.15	0.15	0.15

SUMMARY OF CHANGES: The following accounts have changed by more than 10% from the previous budget year: Donations-4th of July Celebration, Salaries & Wages, FICA, Medicare, Health Insurance Expense, Dental Insurance Expense, Vision Insurance Expense, Fuel & Oil, Contractual Services, Postage, Public Notices, Staff Development, Telephone, Travel & Meetings, Clean Up Days, Donations, Finance Charges and 4th of July Festivities. Total revenue decreased 33% and total expenditures decreased by 15%.

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

	2015 Actual	2016 Estimated	2017 Projected
Efficiency Measures			
Per Capita Cost (City Support)	$ 33.71	$ 52.16	$ 48.25

Finance Recommendation: Approve as requested.

Council Action: Approved as requested with changes to Health Insurance, Dental Insurance and Donations.

REVENUE DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
39030	Donation - 4th of July Celebration	9,800	9,000	5,700	6,000	6,000
	Total Legislative Revenue	**9,800**	**9,000**	**5,700**	**6,000**	**6,000**

REVENUE SUMMARY

Private Contributions	9,800	9,000	5,700	6,000	6,000
Total Revenues	**9,800**	**9,000**	**5,700**	**6,000**	**6,000**

BUDGET DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
51100	Salaries& Wages	46,528	84,668	84,668	68,015	68,015
51110	FICA	2,852	5,249	5,249	4,220	4,220
51115	Medicare	667	1,226	1,226	984	984
51210	Unemployment Insurance	2	12	12	12	12
51220	Health Insurance Expense	-	10,496	10,496	24,006	22,412
51230	Dental Insurance Expense	-	860	860	2,208	2,054
51240	Vision Insurance Expense	-	168	168	343	343
	Total Personnel	**50,049**	**102,679**	**102,679**	**99,788**	**98,040**
52010	General Supplies	1,739	2,000	1,000	2,000	2,000
52020	Office Supplies	1,113	500	500	500	500
52080	Fuel & Oil	788	2,100	600	1,800	1,800
53105	Equip <$5000	487	4,500	500	4,500	4,500
	Total Supplies	**4,126**	**9,100**	**2,600**	**8,800**	**8,800**
53010	Advertising	2,247	4,000	1,000	4,000	4,000
53060	Services	-	6,500	1,000	5,000	5,000
53080	Dues & Subscriptions	6,069	6,500	6,000	6,500	6,500
53130	Marketing & Promo	7,862	15,000	5,000	15,000	15,000
53180	Postage	506	600	750	750	750
53220	Ads & Public Notices	3,790	2,000	2,500	2,500	2,500
53280	Staff Development	211	7,000	2,000	8,000	8,000
53290	Telephone Exp.	1,273	2,500	1,500	2,000	2,000
53300	Travel & Meetings	1,448	3,000	1,500	2,500	2,500
	Total Purchased Services	**23,406**	**47,100**	**21,250**	**46,250**	**46,250**
55010	Appreciation	3,192	6,000	5,000	6,000	6,000
55030	Boards & Commissions	-	2,000	500	2,000	2,000
55090	Clean Up Days	11,344	12,000	16,000	16,000	16,000
55180	Donations	-	-	-	-	-
55180	Donations - Misc	100	20,000	20,069	7,500	7,500
55180	Donations - Food Bank	6,000	6,000	6,000	6,000	6,000
55180	Donations - Ft Lupton Sr Advisory	2,000	2,500	2,500	2,500	2,500
55180	Donations - Have a Heart	800	800	800	800	650
55180	Donations - Military Families		1,500	1,500	1,500	-
55180	Donations - Relay For Life	800	800	800	800	-
55180	Donations - SBDC	2,500	2,500	5,000	5,000	10,000
55180	Donations - First United Methodist Ch	750	800	800	800	1,000
55180	Donations - Ft Lupton Salv Army		500	500	500	500
55180	Donations - Boys & Girls Club	100,000	150,000	150,000	150,000	100,000
55180	Donations - Carin For Aaron	-	6,839	6,839	-	-
55180	Donations - DECA	500	500	500	500	-
55180	Donations - CH2M Hill Golf Tourn	1,500	1,500	1,575	1,700	1,700
55180	Donations - Ft. Lupton Chamber Golf	1,000	1,000	1,000	1,000	1,000
55180	Donations - Annual Banquet	588	1,500	750	3,500	3,500
55180	Donations - Kidz Quilts	700	700	700	700	700
55180	Donations - 4H	750	750	750	750	750

BUDGET DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
55180	Donations - A Woman's Place		3,000	3,000	3,000	4,038
55180	Donations - Vets Helping Vets		1,000	1,000	1,000	1,000
55180	Donations - Military Mountaineering		2,500	2,500	2,500	2,500
55180	Donations - Hope at Miracle House		-	-	-	1,000
55220	Finance Charges	20	50	50	-	-
55230	Fireworks Celebration	10,000	15,000	15,000	15,000	15,000
55235	4th of July Festivities	41,321	37,000	29,000	32,000	32,000
55450	Trappers Day	12,023	15,000	15,000	15,000	15,000
	Total Fixed Costs	**195,887**	**291,739**	**287,133**	**276,050**	**230,338**
	TOTAL	**273,468**	**450,618**	**413,662**	**430,888**	**383,428**

BUDGET SUMMARY

Personnel	50,049	102,679	102,679	99,788	98,040
Supplies	4,126	9,100	2,600	8,800	8,800
Purchased Services	23,406	47,100	21,250	46,250	46,250
Fixed Costs	195,887	291,739	287,133	276,050	230,338
Gross City Cost	**273,468**	**450,618**	**413,662**	**430,888**	**383,428**

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	133,138	125,361	125,361	132,175	143,584
Supplies	2,779	4,000	6,308	4,000	4,000
Purchased Services	44,809	52,400	55,016	54,900	54,900
Fixed Cost	1,455	11,200	12,684	14,600	14,600
Gross City Cost	182,181	192,961	199,369	205,675	217,084
Revenue	48,150	44,325	49,559	43,250	43,250
Net City Cost	134,030	148,636	149,810	162,425	173,834
Budgeted Positions	1.93	1.85	1.85	1.85	2.1

SUMMARY OF CHANGES: The following accounts have changed by more than 10% from the previous year's budget: Court Reports, Court Costs/Warrant Fees, Stay of Execution Fee, Contempt Charges, OJW/Default, Prisoner Boarding Fee, Salaries & Wages, FICA, Medicare, Unemployment, Health Insurance, Dental Insurance, Vision Insurance, Life & AD&D Insurance, Retirement, Long Term Disability Insurance, Contractual Services, Postage, OJW/Default Clearances, Leases & Rentals-Equipment and Victim Compensation Fee. Total revenue decreased 2%. Total expenditures increased 13%.

OBJECTIVES: To upgrade RMS to insure integrationwith other agencies and to add a Public Defender to meet the requirements for HB 16-1309.

PERFORMANCE MEASURES

	2015 Actual	2016 Estimated	2017 Projected
Efficiency Measures/Cases Closed	1,556	1,450	1,700
Cost per Case Closed	$ 117.08	$ 137.50	$ 127.70
Cash Receipts Processed	1,930	1,803	1,820
Per Capita Cost (city support)	$ 17.14	$ 19.15	$ 22.22

Finance Recommendation: Approve as requested.

Council Action: Approved as requested with changes to Salaries & Wages, FICA, Medicare, Unemployment Insurance, Health Insurance, Dental Insurance, Vision Insurance, Life & AD&D Insurance, Retirement and Long Term Disability Insurance.

REVENUE DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
32511	Court Reports	22	25	-	-	-
31200	Court Costs, Warrant Fees	16,410	14,000	16,000	10,000	10,000
31205	Stay Of Execution Fee	7,672	7,500	7,500	6,000	6,000
31210	Contempt Charges	280	100	315	200	200
31230	Outstanding Judgments, Warrants	1,830	1,500	1,800	2,000	2,000
31215	Miscellaneous Court Fees	7,586	4,000	5,500	4,000	4,000
31225	Victim Compensation Fee	7,150	8,500	8,500	8,500	8,500
31235	Court Diversion Program	7,095	8,500	6,000	8,500	8,500
31250	Boarding Fee	105	200	359	50	50
31260	Court Fines Donated	-	-	3,585	4,000	4,000
	Total Municipal Court Revenue	**48,150**	**44,325**	**49,559**	**43,250**	**43,250**

REVENUE SUMMARY

Charges for Services	22	25	-	-	-
Fines and Forfeits	48,128	44,300	49,559	43,250	43,250
Total Revenues	**48,150**	**44,325**	**49,559**	**43,250**	**43,250**

BUDGET DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
51100	Salaries& Wages	104,465	100,565	100,565	105,671	114,207
51110	FICA	6,074	6,235	6,235	6,551	7,080
51115	Medicare	1,421	1,458	1,458	1,531	1,655
51255	VALIC Retirement	4,168	4,022	4,022	4,226	4,568
51210	Unemployment Insurance	305	303	303	318	344
51220	Health Insurance Expense	15,076	11,274	11,274	12,269	13,766
51230	Dental Insurance Expense	921	815	815	897	946
51240	Vision Insurance Expense	164	158	158	154	175
51250	Life & AD&D Insurance Exp	234	230	230	241	479
51285	LTD Insurance Exp	310	301	301	317	364
	Total Personnel	**133,138**	**125,361**	**125,361**	**132,175**	**143,584**
52010	General Supplies	917	1,000	1,000	1,000	1,000
52020	Office Supplies	1,200	1,000	1,000	1,000	1,000
53105	Equipment <$5000	662	2,000	2,000	2,000	2,000
53106	Court Equipment	-	-	2,308	-	-
	Total Supplies	**2,779**	**4,000**	**6,308**	**4,000**	**4,000**
53030	Bank Charges	102	-	173	-	-
53060	Services	3,575	6,500	6,500	8,500	8,500
53080	Dues & Subscriptions	330	500	500	500	500
53290	Telephone Exp.	1,913	2,000	2,000	2,000	2,000
53180	Postage	520	500	500	1,000	1,000
53120	Legal Fees	17,400	19,200	19,200	19,200	19,200
53140	Municipal Judge	17,350	19,000	19,000	19,000	19,000
53250	Repairs & Maintenance	-	200	200	200	200
53300	Travel & Meetings	851	1,000	1,000	1,000	1,000
53280	Staff Development	1,094	2,000	2,000	2,000	2,000
53040	Boarding Prison	1,674	1,500	3,943	1,500	1,500
	Total Purchased Services	**44,809**	**52,400**	**55,016**	**54,900**	**54,900**
55460	Victim Compensation Fee	-	5,000	6,584	8,000	8,000
55165	Juror or Witness Fee	15	100	100	100	100
55167	OJW & Default Clearances	1,440	1,000	1,000	1,500	1,500
55290	Juvenile Probation Program	-	5,000	5,000	5,000	5,000
55300	Leases & Rentals	-	100	-	-	-
	Fixed Charges	**1,455**	**11,200**	**12,684**	**14,600**	**14,600**
	TOTAL	**182,181**	**192,961**	**199,369**	**205,675**	**217,084**

BUDGET SUMMARY

Personnel	133,138	125,361	125,361	132,175	143,584
Supplies	2,779	4,000	6,308	4,000	4,000
Purchased Services	44,809	52,400	55,016	54,900	54,900
Fixed Charges	1,455	11,200	12,684	14,600	14,600
Gross City Cost	**182,181**	**192,961**	**199,369**	**205,675**	**217,084**

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	81,735	90,014	90,013	94,336	94,354
Supplies	344	3,700	1,450	3,200	3,200
Purchased Services	3,677	13,400	9,550	15,400	15,400
Fixed Cost	3,915	9,500	9,500	9,500	9,500
Gross City Cost	89,671	116,614	110,513	122,436	122,454
Net City Cost	89,671	116,614	110,513	122,436	122,454
Budgeted Positions	1	1	1	1	1

SUMMARY OF CHANGES: The following accounts have changed by more than 10% from the previous year's budget: Life & AD&D Insurance, Long Term Disability Insurance, General Supplies, Contractual Services and Printing. Total expenditures increased 5% from last year's budget.

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

PERFORMANCE MEASURES

	2015 Actual	2016 Estimated	2017 Projected
Efficiency Measures			
Pages of Minutes Created	123	123	150
Action Memo's Assigned & Maintained	181	160	175
Ordinances Maintained	10	10	10
Resolutions Maintained	60	40	50
Coordination of Burials - Cemetery	59	34	30
Pre-need Grave Space Sales - Cemetery	25	22	20
Renewal/Special Events Licenses	14	13	14
Occupational Licenses Issued	20	8	8
Business Licenses Issued	307	529	550
Per Capita Cost (City Support)	$ 11.46	$ 14.13	$ 15.66

Finance Recommendation: Approve as requested.

Council Action: Approved as requested with changes to Dental Insurance, Life & AD&D and Long Term Disability.

BUDGET DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
51100	Salaries & Wages	65,921	74,062	74,061	77,394	77,394
51110	FICA	4,023	4,591	4,591	4,798	4,798
51115	Medicare	941	1,074	1,074	1,122	1,122
51210	Unemployment Insurance	201	223	223	233	233
51220	Health Insurance Expense	6,930	5,974	5,974	6,489	6,489
51230	Dental Insurance Expense	622	621	621	684	636
51240	Vision Insurance Expense	114	114	114	110	110
51250	Life & AD&D Insurance Exp	150	171	171	178	228
51255	VALIC Retirement	2,637	2,962	2,962	3,096	3,096
51285	LTD Insurance Exp	197	222	222	232	248
	Total Personnel	**81,735**	**90,014**	**90,013**	**94,336**	**94,354**
52010	General Supplies	79	2,000	750	1,500	1,500
52020	Office Supplies	169	700	200	700	700
53105	Equipment <$5000	95	1,000	500	1,000	1,000
	Total Supplies	**344**	**3,700**	**1,450**	**3,200**	**3,200**
53060	Services	1,370	3,500	5,600	6,000	6,000
53080	Dues & Subscriptions	180	1,800	500	1,800	1,800
53200	Printing	-	2,000	-	1,500	1,500
53220	Public Notices	7	1,000	-	1,000	1,000
53280	Staff Development	1,036	2,500	1,500	2,500	2,500
53290	Telephone Expense	790	1,000	750	1,000	1,000
53300	Travel & Meetings	294	1,600	1,200	1,600	1,600
	Total Purchased Services	**3,677**	**13,400**	**9,550**	**15,400**	**15,400**
55210	Elections	3,915	9,500	9,500	9,500	9,500
	Total Fixed Costs	**3,915**	**9,500**	**9,500**	**9,500**	**9,500**
	TOTAL	**89,671**	**116,614**	**110,513**	**122,436**	**122,454**

BUDGET SUMMARY

Personnel	81,735	90,014	90,013	94,336	94,354
Supplies	344	3,700	1,450	3,200	3,200
Purchased Services	3,677	13,400	9,550	15,400	15,400
Fixed Costs	3,915	9,500	9,500	9,500	9,500
Gross City Cost	**89,671**	**116,614**	**110,513**	**122,436**	**122,454**

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	48,554	157,545	157,545	167,649	167,716
Supplies	1,474	1,350	1,918	1,800	1,800
Purchased Services	91,668	46,200	46,480	50,375	52,625
Gross City Cost	141,696	205,095	205,943	219,824	222,141
Net City Cost	141,696	205,095	205,943	219,824	222,141
Budgeted Positions	0.75	1.75	1.75	1.75	1.75

SUMMARY OF CHANGES: The following accounts have changed by more than 10% from the previous budget year: Health Insurance Expense, Life & AD&D Insurance, Flex Plan 125 Fee, Office Supplies, Dues & Subscriptions, Educational Assistance, Equipment < $5,000, Postage, Recruitment and Telephone. Total expenditures increased 8%.

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

	2015 Actual	2016 Estimated	2017 Projected
Efficiency Measures/Number of FTE's	88.16	105.74	107.65
Per FTE Cost	$ 1,607.26	$ 1,947.64	$ 2,063.55
Per Capita Cost (City Support)	$ 18.12	$ 26.33	$ 28.40

Finance Recommendation: Approve as requested.

Council Action: Approved as requested with changes to Dental Insurance, Life & AD&D Insurance, Flex Plan 125 Fee, Long Term Disability Insurance and Dues & Subscriptions.

BUDGET DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
51100	Salaries & Wages	36,717	123,490	123,490	127,766	127,766
51110	FICA	2,148	7,657	7,657	7,922	7,922
51115	Medicare	502	1,791	1,791	1,853	1,853
51255	VALIC Retirement	1,469	4,939	4,939	5,111	5,111
51210	Unemployment Insurance	108	371	371	384	384
51220	Health Insurance Expense	6,930	16,795	16,795	21,937	21,937
51230	Dental Insurance Expense	415	1,575	1,575	1,734	1,613
51240	Vision Insurance Expense	79	275	275	265	265
51250	Life & AD&D Insurance Exp	81	282	282	294	456
51285	LTD Insurance Exp	106	370	370	383	409
	Total Personnel	**48,554**	**157,545**	**157,545**	**167,649**	**167,716**
52010	General Supplies	962	750	1,204	750	750
52020	Office Supplies	138	100	214	300	300
53105	Equip <5,000	374	500	500	750	750
	Total Supplies	**1,474**	**1,350**	**1,918**	**1,800**	**1,800**
53060	Services	72,350	5,000	5,000	5,000	5,000
53080	Dues & Subscriptions	5,420	6,000	6,000	6,000	7,250
53290	Telephone Expense	1,144	1,000	1,000	1,200	1,200
53180	Postage	11	100	100	75	75
53230	Recruitment-Advertisements	1,924	5,000	5,000	6,000	6,000
53240	Repairs & Maintenance - Equip	-	100	100	100	100
53300	Travel & Meeting	-	1,000	1,000	1,000	1,000
53280	Staff Development	1,031	6,000	6,000	6,000	6,000
51270	Flex 125 plan	1,300	2,000	2,280	3,000	4,000
53190	Backgrounds & Pre-Employment UA	8,488	10,000	10,000	10,000	10,000
53090	Educational Assistance	-	10,000	10,000	12,000	12,000
	Total Purchased Services	**91,668**	**46,200**	**46,480**	**50,375**	**52,625**
	TOTAL	**141,696**	**205,095**	**205,943**	**219,824**	**222,141**

BUDGET SUMMARY

Personnel	48,554	157,545	157,545	167,649	167,716
Supplies	1,474	1,350	1,918	1,800	1,800
Purchased Services	91,668	46,200	46,480	50,375	52,625
Gross City Cost	**141,696**	**205,095**	**205,943**	**219,824**	**222,141**

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	202,629	224,793	224,793	237,676	236,054
Supplies	1,320	3,150	1,650	2,450	2,450
Purchased Services	5,315	10,100	7,750	9,500	9,500
Fixed Cost	961	1,000	1,000	1,000	1,000
Gross City Cost	210,226	239,043	235,193	250,626	249,004
Net City Cost	210,226	239,043	235,193	250,626	249,004
Budgeted Positions	1.75	2	2	2	2

SUMMARY OF CHANGES: The following accounts have changed by more than 10% from the previous year's budget: Long Term Disability Insurance, General Supplies, Contractual Services, Equipment < $5,000 and Postage. Total expenses increased 4% from last year's budget.

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

	2015 Actual	2016 Estimated	2017 Projected
Efficiency Measures			
Net Retailers Added(Ceased)	119	138	157
Per Capita Cost (City Support)	$ 26.88	$ 30.07	$ 31.83

Finance Recommendation: Approve as requested.

Council Action: Approved as requested with changes to Health Insurance, Dental Insurance, Life & AD&D Insurance and Long Term Disability Insurance.

BUDGET DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
51100	Salaries & Wages	169,733	189,606	189,606	199,872	199,872
51110	FICA	10,179	11,756	11,756	12,392	12,392
51115	Medicare	2,400	2,749	2,749	2,898	2,898
51255	VALIC Retirement	6,789	7,584	7,584	7,995	7,995
51210	Unemployment Insurance	511	570	570	601	601
51220	Health Insurance Expense	11,428	10,496	10,496	11,748	10,154
51230	Dental Insurance Expense	754	860	860	948	882
51240	Vision Insurance Expense	148	168	168	164	164
51250	Life & AD&D Insurance Expense	252	436	436	459	456
51285	LTD Insurance Expense	436	568	568	599	640
	Total Personnel	**202,629**	**224,793**	**224,793**	**237,676**	**236,054**
52010	General Supplies	831	1,200	800	1,000	1,000
52020	Office Supplies	-	150	150	150	150
52080	Fuel & Oil	163	300	200	300	300
53105	Equipment <$5000	326	1,500	500	1,000	1,000
	Total Supplies	**1,320**	**3,150**	**1,650**	**2,450**	**2,450**
53060	Services	-	2,000	1,000	1,500	1,500
53080	Dues & Subscriptions	-	200	200	200	200
53290	Telephone Expense	1,572	2,000	2,000	2,000	2,000
53180	Postage	-	400	50	300	300
53270	Repairs & Maintenance - Vehicles	186	500	500	500	500
53300	Travel & Meetings	2,128	3,500	3,000	3,500	3,500
53280	Staff Development	1,429	1,500	1,000	1,500	1,500
	Total Purchased Services	**5,315**	**10,100**	**7,750**	**9,500**	**9,500**
55010	Appreciation	961	1,000	1,000	1,000	1,000
	Total Fixed Costs	**961**	**1,000**	**1,000**	**1,000**	**1,000**
	TOTAL	**210,226**	**239,043**	**235,193**	**250,626**	**249,004**

BUDGET SUMMARY

Personnel	202,629	224,793	224,793	237,676	236,054
Supplies	1,320	3,150	1,650	2,450	2,450
Purchased Services	5,315	10,100	7,750	9,500	9,500
Fixed Costs	961	1,000	1,000	1,000	1,000
Gross City Cost	**210,226**	**239,043**	**235,193**	**250,626**	**249,004**

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, monthly state sales tax reporting for all City locations, cash management, risk management and bid preparation for the City.

Resources	Actual Last Year	Budgeted Current Year	Projected Current Year	Requested Next Year	Final Next Year
Personnel Services	296,647	301,765	301,765	320,914	320,343
Supplies	6,130	13,000	7,700	13,200	13,200
Purchased Services	51,656	79,200	72,660	87,200	75,700
Fixed Cost	2,202	4,500	3,500	5,500	5,500
Gross City Cost	356,635	398,465	385,625	426,814	414,743
Net City Cost	356,635	398,465	385,625	426,814	414,743
Budgeted Positions	4.1	4.1	4.1	4.1	4.1

SUMMARY OF CHANGES: The following accounts changed by more than 10% from the previous budget year: Health Insurance Expense, Dental Insurance Expense, Life & AD&D Insurance, Long Term Disability Insurance, Auditor Fees, Postage, Public Notices, Staff Development, Travel & Meetings and Misc Expenditures. Total expenditures increased by 4%.

OBJECTIVES: To convert all cash receipting, purchasing, accounts payable, time keeping, payroll, accounts receivable, general ledger, financial reporting and utility billing software to Tyler Technologies to give our staff quicker access to their data on a real-time basis and to steamline the approval process.

PERFORMANCE MEASURES

	2015 Actual	2016 Estimated	2017 Projected
Efficiency Measures			
20% Of Cost For Checks	$ 20.92	$ 23.03	$ 23.31
Accounts Payable Checks Printed	3,410	3,461	3,558
Payroll Checks/Dir Dep Vchr Printed	5,523	5,825	6,335
Accounts Receivable Invoices Printed	349	461	924
Incoming Wires/ACH/Lockbox Entered	6,858	6,329	5,884
PSN Receipts Processed	8,484	9,473	10,649
Rec Deposits Processed	348	349	350
Library Receipts Processed	61	55	57
Golf Course Receipts Processed	304	304	315
Journal Entries Processed	61,743	64,493	65,000
Per Capita Cost (City Support)	$ 45.59	$ 49.30	$ 53.02

Finance Recommendation: Approve as requested.

Council Action: Approved as requested with changes to Health Insurance, Dental Insurance, Life & AD&D Insurance, Long Term Disability and Auditor Fees.

BUDGET DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
51100	Salaries & Wages	243,843	251,159	251,159	263,125	263,125
51110	FICA	14,603	15,573	15,573	16,315	16,315
51115	Medicare	3,415	3,642	3,642	3,816	3,816
51255	VALIC Retirement 4.0	9,754	10,047	10,047	10,526	10,526
51210	Unemployment Insurance	729	756	756	792	792
51220	Health Insurance Expense	20,834	17,067	17,067	22,332	21,535
51230	Dental Insurance Expense	1,860	1,857	1,857	2,255	2,098
51240	Vision Insurance Expense	334	333	333	358	358
51250	Life & AD&D Insurance Exp	549	577	577	606	935
51285	LTD Insurance Exp	725	754	754	789	843
	Total Personnel	**296,647**	**301,765**	**301,765**	**320,914**	**320,343**
52010	General Supplies	2,354	3,000	2,500	3,000	3,000
52020	Office Supplies	2,087	2,000	2,200	2,200	2,200
53105	Equipment <$5000	1,689	8,000	3,000	8,000	8,000
	Total Supplies	**6,130**	**13,000**	**7,700**	**13,200**	**13,200**
53060	Services	12,197	20,000	20,000	20,000	20,000
53080	Dues & Subscriptions	445	1,000	360	1,000	1,000
53030	Bank Charges	245	1,000	1,000	1,000	1,000
53290	Telephone Expense	1,096	1,600	1,600	1,600	1,600
53180	Postage	1,510	1,400	1,600	1,600	1,600
53020	Auditor Fees	31,350	45,000	45,000	50,000	38,500
53220	Ads & Public Notices	1,232	1,200	1,400	1,500	1,500
53240	Repairs & Maintenance - Equip	-	1,500	-	1,500	1,500
53300	Travel & Meetings	1,832	2,500	700	4,000	4,000
53280	Staff Development	1,749	4,000	1,000	5,000	5,000
	Total Purchased Services	**51,656**	**79,200**	**72,660**	**87,200**	**75,700**
55220	Finance Charges	31	500	500	500	500
55300	Leases & Rentals	2,172	3,000	3,000	3,000	3,000
55350	Misc Expenditures	-	1,000	-	2,000	2,000
	Fixed Charges	**2,202**	**4,500**	**3,500**	**5,500**	**5,500**
	TOTAL	**356,635**	**398,465**	**385,625**	**426,814**	**414,743**

BUDGET SUMMARY

Personnel	296,647	301,765	301,765	320,914	320,343
Supplies	6,130	13,000	7,700	13,200	13,200
Purchased Services	51,656	79,200	72,660	87,200	75,700
Fixed Charges	2,202	4,500	3,500	5,500	5,500
Gross City Cost	**356,635**	**398,465**	**385,625**	**426,814**	**414,743**

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	0	0	0	0
Purchased Services	58,590	77,500	77,500	77,000	77,000
Gross City Cost	58,590	77,500	77,500	77,000	77,000
Revenue	0	0	0	0	0
Net City Cost	58,590	77,500	77,500	77,000	77,000
Budgeted Positions	0	0	0	0	0

SUMMARY OF CHANGES: Travel & Meetings was the only account that changed by more than 10% from the previous budget year. Total expenditures decreased 1%.

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

PERFORMANCE MEASURES

	2015 Actual	2016 Estimated	2017 Projected
Efficiency Measures			
Per Capita Cost (City Support)	$ 7.49	$ 9.91	$ 9.84

Finance Recommendation: Approve as requested.

Council Action: Approved as requested.

BUDGET DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
53060	Contractual Services	-	2,000	2,000	2,000	2,000
53120	Legal Fees	58,590	75,000	75,000	75,000	75,000
53300	Travel & Meetings	-	500	500	-	-
	Total Purchased Services	**58,590**	**77,500**	**77,500**	**77,000**	**77,000**
	TOTAL	**58,590**	**77,500**	**77,500**	**77,000**	**77,000**

BUDGET SUMMARY

Purchased Services	58,590	77,500	77,500	77,000	77,000
Gross City Cost	**58,590**	**77,500**	**77,500**	**77,000**	**77,000**

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	69,158	286,953	286,953	280,737	218,737
Purchased Services	25,958	70,500	70,500	70,500	70,500
Fixed Cost	117,960	122,432	115,986	129,337	129,337
Capital Outlay	22,939	120,000	120,000	0	0
Gross City Cost	236,016	599,885	593,439	480,574	418,574
Transfers Out	(107,929)	(181,835)	(181,835)	(382,484)	(355,693)
Revenue	5,072,097	6,220,835	6,091,325	5,966,258	6,550,564
Net City Cost	(4,728,151)	(5,439,115)	(5,316,051)	(5,103,200)	(5,776,297)
Budgeted Positions	0	0	0	0	0

SUMMARY OF CHANGES: The following accounts have changed by more than 10% from the previous budget year: Property Tax Revenue, Property Tax - Oil & Gas, Professional/Occupational Licenses, Solicitor's Licenses, Sales Tax Licenses, Right-of-Way Permits, Tobacco Products, Severance Tax, Grants-State/Federal, Telephone Franchise Fees, Cable TV Franchise Fees, Oil Royalties, Interest Earned, Misc Revenue, Health Insurance Expense, Capital Projects and Transfers Out. Total revenue not including beginning reserves increased 5%. Total expenditures not including ending reserves decreased 1%.

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

	2015 Actual	2016 Estimated	2017 Projected
Efficiency Measures			
Per Capita Cost (City Support)	$ (604.47)	$ (679.63)	$ (738.47)

Finance Recommendation: Approve as requested.

Council Action: Approved as requested with changes to Property Tax Revenue, Property Tax-Oil & Gas, Sales Tax Revenue, Grants-State/Federal and Health Insurance Expense.

REVENUE DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
31100	Real Property Taxes-City	1,813,084	1,903,113	1,903,113	2,112,767	2,134,716
31103	Property Tax - Oil & Gas	-	-	-	-	496,079
31105	Specific Ownership "B"	190,753	150,000	145,000	145,000	145,000
31110	Motor Vehicle	27,958	25,000	25,000	25,000	25,000
31120	Sales Tax Revenue	1,889,091	1,754,522	1,813,827	1,850,103	1,886,381
31121	Sales Tax Rebate	(24,588)	(48,000)	(24,000)	(48,000)	(48,000)
31135	Tobacco Products	20,518	16,500	22,000	20,000	20,000
31145	Public Service Gas Franchise	76,373	65,000	65,000	65,000	65,000
31150	Centurylink Telephone Tax	3,761	5,000	5,000	4,000	4,000
31155	CATV Permit Fees	53,474	50,000	45,000	40,000	40,000
31160	United Power Electric Franchise	270,584	240,000	240,000	240,000	240,000
36040	Facility Rentals	325	-	200	-	-
31300	Liquor Licenses	2,141	3,000	3,000	3,000	3,000
31305	Professional Licenses	25,613	15,000	20,360	20,000	20,000
31306	Solicitor's License	200	300	970	900	900
31310	Amusement & Dance License	-	-	10	-	-
31315	Sales Tax License	7,775	7,600	8,450	8,400	8,400
31320	Misc License Revenue	50	-	-	-	-
39100	State/Federal Grants	3,500	1,788,000	1,469,723	1,199,168	1,229,168
31140	Severance Tax	324,519	140,000	109,272	100,000	100,000
34050	Right-of-way Permit	7,838	1,500	330	-	-
31605	Realized Gain/Loss on Investments	649	-	-	-	-
31610	Interest Earned	3,109	1,800	2,100	2,000	2,000
31190	Billboard Rental-Flack	20	-	-	-	-
31170	Oil Royalties	48,135	40,000	15,400	15,000	15,000
39020	Donations Private	5,382	500	3,730	500	500
39000	Misc Revenue	20,838	2,000	30,000	20,000	20,000
39001	Misc Revenue - Calendars	2,239	-	125	-	-
39003	Evidence/Found Property Rev	-	-	7,472	-	-
31620	Disposal Of Assets	-	-	17,313	-	-
31175	Mineral Lease Income	91,981	60,000	91,494	60,000	60,000
31405	Pension Forfeitures	24,569	-	15,452	-	-
31406	Flex Plan Forfeitures	-	-	1,104	-	-
31600	Insurance Proceeds	8,605	-	71	-	-
38100	Contributed Capital	173,601	-	54,809	83,420	83,420
	Non-Spendable Funds					
31010	Non-Spendable Funds	4,949	-	-	-	-
	Unassigned Fund Balances					
39390	Res 98-035 Emerg Res	618,310	477,530	602,096	601,910	601,910
39399	Unappropriated Reserves	1,303,184	1,831,418	1,377,126	1,882,789	1,882,789
	Restricted Fund Balances					
39998	Emergency Reserve	195,571	189,781	180,629	228,836	228,836
39302	Evidence/Property Found Res	-	-	-	7,472	7,472
39318	Children's Fund	12,248	-	6,629	6,129	6,129
	Committed Reserves					
39316	Police Equipment Reserve	28,122	4,452	7,243	14,243	14,243

REVENUE DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
39317	Court Surcharge Reserve	-	-	-	-	-
39330	Victims Comp Reserve	103,113	104,113	110,263	112,179	112,179
	Assigned Reserves					
39310	Fireworks Celebration Reserve	7,500	7,500	7,500	7,500	7,500
39314	Boys & Girls Club Reserve	-	-	50,071	50,071	50,071
39315	IT Equipment Reserve	15,000	15,000	20,000	25,000	25,000
39405	Subsequent Yr Bud Exp > Rev	1,268,828	-	1,727,253	-	-
	Total General Revenues	**8,628,921**	**8,850,629**	**10,180,135**	**8,902,386**	**9,486,692**

REVENUE SUMMARY

Taxes and Assessments	3,896,297	3,784,635	3,862,940	4,084,870	4,639,176
Licenses and Permits	43,617	27,400	33,120	32,300	32,300
Intergovernmental	440,519	2,004,500	1,692,489	1,379,168	1,409,168
Charges for Services	452,672	400,000	370,600	364,000	364,000
Interest Income	3,109	1,800	2,100	2,000	2,000
Gain/Loss on Investments	649	-	-	-	-
Private Contributions	5,382	500	3,730	500	500
Other	229,852	2,000	126,346	103,420	103,420
Beginning Reserves	3,556,825	2,629,794	4,088,810	2,936,128	2,936,128
Total Revenues	**8,628,921**	**8,850,629**	**10,180,135**	**8,902,386**	**9,486,692**

BUDGET DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
51220	Health Insurance	-	216,000	216,000	216,000	154,000
51290	Employee Assistance Program	3,150	4,200	4,200	4,200	4,200
51120	Worker's Comp	66,008	66,753	66,753	60,537	60,537
	Total Personnel	**69,158**	**286,953**	**286,953**	**280,737**	**218,737**
53110	Fees, Permits & Licenses	16	-	-	-	-
53060	Misc Contract Services	18,479	15,000	15,000	15,000	15,000
53105	Equipment < $5,000	7,462	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	500	500
	Total Purchased Services	**25,958**	**70,500**	**70,500**	**70,500**	**70,500**
55260	Insurance - CIRSA	79,440	68,732	68,732	75,637	75,637
55160	County Tax Collection	18,366	20,000	20,000	20,000	20,000
55350	Misc Expenditures	2,033	10,000	10,000	10,000	10,000
55415	Crossing Guards	9,461	9,700	9,254	9,700	9,700
55280	Cirsa Insurance Deductible	8,661	12,000	6,000	12,000	12,000
55281	Insurance Misc	-	2,000	2,000	2,000	2,000
	Fixed Costs	**117,960**	**122,432**	**115,986**	**129,337**	**129,337**
59200	Transfers Out	107,929	181,835	181,835	382,484	355,693
	Total Transfers	**107,929**	**181,835**	**181,835**	**382,484**	**355,693**
57500	Capital Project	-	-	-	-	-
57500	16th St. Project	22,939				
57500	New City Hall Architectural		120,000	120,000		
	Total Capital Outlay	**22,939**	**120,000**	**120,000**	**-**	**-**
	Non-Spendable Funds					
31010	Non-Spendable Funds	10,787	-	-	-	-
	Unassigned Fund Balances					
59040	To Fund Balance Reserves	1,366,340	(1,028,079)	1,882,789	279,027	965,133
	Restricted Fund Balances					
59020	Emergency Reserve	180,629	193,874	228,836	215,484	228,813
59012	Evidence/Property Found Res	-	-	7,472	7,472	7,472
59027	Children's Fund	6,629	-	6,129	6,129	6,129
	Committed Reserves					
59026	Police Equipment Reserve	7,243	16,452	14,243	22,243	22,243
59028	Court Surcharge Reserve	-	-	-	3,500	3,500
59130	Victims Comp Reserve	110,263	107,613	112,179	112,679	112,679
	Assigned Reserves					
59030	Fireworks Reserve	7,500	7,500	7,500	7,500	7,500
59029	Boys & Girls Club Reserve	50,071	-	50,071	50,071	50,071
59025	IT Equipment Reserve	20,000	15,000	25,000	30,000	30,000
59045	Subsequent Yr Bud Exp>Rev	1,727,253	-	-	-	-
59090	Res 98-035 Em Res	602,096	560,552	601,910	588,938	574,000
	Total Reserves	**4,088,810**	**(127,088)**	**2,936,128**	**1,323,043**	**2,007,540**
		4,432,755	**654,632**	**3,711,402**	**2,186,101**	**2,781,807**

BUDGET DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final

BUDGET SUMMARY

Personnel	69,158	286,953	286,953	280,737	218,737
Purchased Services	25,958	70,500	70,500	70,500	70,500
Fixed Costs	117,960	122,432	115,986	129,337	129,337
Capital Outlay	22,939	120,000	120,000	-	-
Transfers	107,929	181,835	181,835	382,484	355,693
Reserves	4,088,810	(127,088)	2,936,128	1,323,043	2,007,540
Gross City Cost	**4,432,755**	**654,632**	**3,711,402**	**2,186,101**	**2,781,807**

Budget Unit Summary

AGENCY/DEPARTMENT NAME: Internal Technology

BUDGET TITLE & NUMBER: 10-190

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

Resources	Actual Last Year	Budgeted Current Year	Projected Current Year	Requested Next Year	Final Next Year
Personnel Services	101,373	115,945	115,966	126,918	126,921
Supplies	27,291	47,500	47,250	47,500	47,500
Purchased Services	89,530	193,750	150,609	193,750	193,750
Fixed Cost	2,388	14,500	14,500	14,500	14,500
Capital Outlay	191,273	373,484	223,484	140,500	290,500
Gross City Cost	411,855	745,179	551,809	523,168	673,171
Revenue	24,568	35,000	35,000	24,000	24,000
Net City Cost	387,287	710,179	516,809	499,168	649,171
Budgeted Positions	1	1	1	1.38	1.38

SUMMARY OF CHANGES: The following accounts have changed by more than 10% from the previous budget year: IT Revenue, Vision Insurance Expense, Life & AD&D Insurance, Long Term Disability Insurance and Capital Projects. Capital requests include network equipment ($30,000), mobile device management ($15,000), network monitoring ($12,000), off-site backups ($20,000), virtual environment ($49,000) and Tyler Technologies Software ($150,000). Total revenue decreased 31%. Total expenditures decreased 10%.

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

	2015 Actual	2016 Estimated	2017 Projected
Efficiency Measures			
Per Capita Cost (City Support)	$ 49.51	$ 66.07	$ 82.99

Finance Recommendation: Approve as requested.

Council Action: Approved as requested with changes to Dental Insurance, Life & AD&D Insurance, Long Term Disability Insurance and Capital Projects.

REVENUE DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
39250	IT Revenue	24,568	35,000	35,000	24,000	24,000
	Total	**24,568**	**35,000**	**35,000**	**24,000**	**24,000**
	TOTAL	**24,568**	**35,000**	**35,000**	**24,000**	**24,000**

REVENUE SUMMARY

Other	24,568	35,000	35,000	24,000	24,000
Total Revenues	**24,568**	**35,000**	**35,000**	**24,000**	**24,000**

BUDGET DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
51100	Salaries & Wages	83,719	97,775	97,775	107,160	107,160
51110	FICA	5,000	6,062	6,062	6,644	6,644
51115	Medicare	1,169	1,418	1,418	1,554	1,554
51255	VALIC Retirement	3,349	3,451	3,451	3,640	3,640
51210	Unemployment Insurance	250	294	294	323	323
51220	Health Insurance Expense	6,930	5,974	5,974	6,489	6,489
51230	Dental Insurance Expense	431	430	430	474	441
51240	Vision Insurance Expense	84	84	105	151	151
51250	Life & AD&D Insurance Expense	192	198	198	210	228
51285	LTD Insurance Expense	250	259	259	273	291
	Total Personnel	**101,373**	**115,945**	**115,966**	**126,918**	**126,921**
52010	General Supplies	1,129	2,000	2,000	2,000	2,000
52020	Office Supplies	-	500	250	500	500
53105	Equipment <$5000	26,162	45,000	45,000	45,000	45,000
	Total Supplies	**27,291**	**47,500**	**47,250**	**47,500**	**47,500**
53060	Software Service Agreements	64,369	80,000	80,000	80,000	80,000
53210	Professional Services	17,536	100,000	60,000	100,000	100,000
53280	Staff Development	4,869	10,000	7,000	10,000	10,000
53290	Telephone	851	1,000	1,000	1,000	1,000
53080	Dues & Subscriptions	554	750	609	750	750
53300	Travel & Meetings	1,352	2,000	2,000	2,000	2,000
	Total Purchased Services	**89,530**	**193,750**	**150,609**	**193,750**	**193,750**
55300	Leases & Rentals - Equipment	2,388	14,500	14,500	14,500	14,500
	Total Fixed Costs	**2,388**	**14,500**	**14,500**	**14,500**	**14,500**
55050	Capital Leases	6,101	14,500	14,500	14,500	14,500
57500	Capital Outlay	-	-	-	-	-
57500	Mobile Device Mgmt				15,000	15,000
57500	Vmware Upgrade/Migration				49,000	49,000
57500	Off-Site Backups				20,000	20,000
57500	City Cl/Court SuiteView		20,000	20,000		
57500	HR Job Ap/Perf Appr		23,000	23,000		
57500	Enterprise Wireless		10,000	10,000		
57500	Patch Management		7,000	7,000		
57500	Laserfish Document Server	15,660				
57500	Re-Wire Rec/Community Cent		20,000	20,000		
57500	Time Clock	5,793				
57500	SCADA	119,935				
57500	Plotter	10,112				
57500	Network Equipment	12,527	30,000	30,000	30,000	30,000
57500	GIS	21,146				
57500	Tyler Technologies Software		233,015	83,015		150,000
57500	Network Monitoring				12,000	12,000
57500	Hardware for Tyler Technologies		15,969	15,969		
	Total Capital Outlay	**191,273**	**373,484**	**223,484**	**140,500**	**290,500**

BUDGET DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
	TOTAL	**411,855**	**745,179**	**551,809**	**523,168**	**673,171**

BUDGET SUMMARY

Personnel	101,373	115,945	115,966	126,918	126,921
Supplies	27,291	47,500	47,250	47,500	47,500
Purchased Services	89,530	193,750	150,609	193,750	193,750
Fixed Costs	2,388	14,500	14,500	14,500	14,500
Capital Outlay	191,273	373,484	223,484	140,500	290,500
Gross City Cost	**411,855**	**745,179**	**551,809**	**523,168**	**673,171**

Budget Unit Summary

AGENCY/DEPARTMENT NAME: Police Summary

BUDGET TITLE & NUMBER: Various

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

Resources	Actual Last Year	Budgeted Current Year	Projected Current Year	Requested Next Year	Final Next Year
Personnel Services	1,318,011	1,328,623	1,328,623	1,407,510	1,559,355
Supplies	116,571	86,250	86,250	88,350	88,350
Purchased Services	106,784	137,650	138,150	154,100	154,100
Fixed Cost	30,767	5,000	5,000	7,500	7,500
Capital Outlay	24,537	122,000	0	120,000	60,000
Gross City Cost	1,596,670	1,679,523	1,558,023	1,777,460	1,869,305
Revenue	239,877	227,950	235,422	213,236	213,236
Net City Cost	1,356,793	1,451,573	1,322,601	1,564,224	1,656,069
Budgeted Positions	17.33	17.15	17.15	17.15	19.4

SUMMARY OF CHANGES: See individual budget units.

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

PERFORMANCE MEASURES

	2015 Actual	2016 Estimated	2017 Projected
Efficiency Measures			
Per Capita Cost (City Support)	$ 173.46	$ 169.09	$ 211.72

Finance Recommendation: See individual budget units.

Council Action: See individual budget units.

REVENUE DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
32130	Clearance Letter	150	200	200	200	200
32140	Fingerprinting	1,850	1,200	1,200	2,200	2,200
32110	Vin Inspect	800	500	500	1,000	1,000
32160	Other Police Revenue	7,934	5,000	5,000	8,200	8,200
32170	State Police Training Revenue	-	-	-	-	-
32180	Donation - National Night Out	100	-	-	-	-
32120	Traffic Fines	167,721	120,000	120,000	142,000	142,000
31245	Criminal Fines	4,440	5,000	5,000	-	-
32175	State Grants-public Safety	10,574	65,600	65,600	8,600	8,600
32176	Federal Grants - Leaf	16,792	10,000	10,000	29,036	29,036
31237	Criminal Registration Fee	1,775	1,200	1,200	1,600	1,600
32150	Police Equipment Fee	14,235	12,000	12,000	13,000	13,000
32515	Shooting Range Fees	20	-	-	-	-
39003	Evidence/Property Found Rev	-	-	7,472	-	-
	Total Community Police Revenue	**226,391**	**220,700**	**228,172**	**205,836**	**205,836**
32200	Animal Licenses	1,044	1,500	1,500	1,500	1,500
32210	Animal Impound	1,345	1,700	1,700	1,700	1,700
32220	Animal Boarding	2,190	3,000	3,000	3,000	3,000
	Total Community Svcs Revenue	**4,579**	**6,200**	**6,200**	**6,200**	**6,200**
32177	Restorative Justice Grant	8,059	-	-	-	-
	Total Restorative Justice Revenue	**8,059**	**-**	**-**	**-**	**-**
32500	Records Search	115	50	50	200	200
32510	Reports	733	1,000	1,000	1,000	1,000
	Total Police Records Revenue	**848**	**1,050**	**1,050**	**1,200**	**1,200**
	Total Police Revenue	**239,877**	**227,950**	**235,422**	**213,236**	**213,236**

REVENUE SUMMARY

Licenses and Permits	1,044	1,500	1,500	1,500	1,500
Intergovernmental	35,425	75,600	75,600	37,636	37,636
Charges for Services	15,137	12,650	12,650	17,500	17,500
Fines and Forfeits	188,171	138,200	138,200	156,600	156,600
Private Contributions	100	-	-	-	-
Other	-	-	7,472	-	-
Total Revenues	**239,877**	**227,950**	**235,422**	**213,236**	**213,236**

BUDGET DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
51100	Salaries & Wages	975,404	1,012,015	1,012,015	1,040,091	1,163,717
51105	Overtime	36,567	27,800	27,800	52,800	52,800
51275	Police Security	-	1,500	1,500	1,500	1,500
51110	FICA	5,078	5,858	5,858	6,221	6,614
51115	Medicare	14,057	15,100	15,100	15,868	17,660
51255	Retirement 4%	3,446	3,708	3,708	3,941	3,600
51260	Retirement 9.7%	92,121	91,845	91,845	96,426	107,802
51265	FPPA Disability	22,815	23,928	23,928	24,507	27,557
51210	Unemployment Insurance	3,004	3,132	3,132	3,293	3,664
51220	Health Insurance Expense	148,565	125,566	125,566	143,253	151,189
51230	Dental Insurance Expense	10,326	10,931	10,931	12,296	13,284
51240	Vision Insurance Expense	1,763	1,875	1,875	1,801	2,083
51250	Life & AD&D Insurance	2,100	2,327	2,327	2,394	4,207
51285	LTD Insurance Expense	2,768	3,038	3,038	3,119	3,678
	Total Personnel	**1,318,011**	**1,328,623**	**1,328,623**	**1,407,510**	**1,559,355**
52010	General Supplies	14,807	12,450	12,450	12,550	12,550
52020	Office Supplies	4,543	4,500	4,500	4,500	4,500
52080	Fuel & Oil	37,080	35,500	35,500	35,500	35,500
52150	Police Equipment	35,113	5,000	5,000	5,000	5,000
53105	Equipment <$5000	13,070	15,000	15,000	15,000	15,000
53310	Uniforms	11,959	13,800	13,800	15,800	15,800
	Total Supplies	**116,571**	**86,250**	**86,250**	**88,350**	**88,350**
53060	Services	31,933	58,000	58,000	66,000	66,000
53080	Dues & Subscriptions	575	1,200	1,200	1,200	1,200
53110	Fees, Permits & Licenses	-	1,000	1,000	1,000	1,000
53180	Postage	1,366	1,200	1,200	1,500	1,500
53210	Professional Services	1,386	-	-	-	-
53240	Repairs & Maintenance - Equipment	10,479	6,000	6,000	7,500	7,500
53270	Vehicle Repairs & Maintenance	19,342	20,500	20,500	22,500	22,500
53280	Staff Development	16,098	24,000	24,000	28,000	28,000
53290	Telephone Exp.	14,271	18,250	18,250	18,900	18,900
53300	Travel & Meetings	5,714	7,500	7,500	7,500	7,500
55389	Childrens Fund Expenditures	5,619	-	500	-	-
	Total Purchased Services	**106,784**	**137,650**	**138,150**	**154,100**	**154,100**
55220	Finance Charge	5	-	-	-	-
55300	Leases & Rentals	2,941	-	-	-	-
55380	Police Programs	2,563	5,000	5,000	7,500	7,500
55385	CRLEP Grant	23,171	-	-	-	-
55387	Click-It Grant - State	2,088	-	-	-	-
	Total Fixed Costs	**30,767**	**5,000**	**5,000**	**7,500**	**7,500**
57500	Capital Outlay	24,537	122,000	-	120,000	60,000
	Total Capital Outlay	**24,537**	**122,000**	**-**	**120,000**	**60,000**
	TOTAL	**1,596,670**	**1,679,523**	**1,558,023**	**1,777,460**	**1,869,305**

BUDGET DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
BUDGET SUMMARY						
	Personnel	1,318,011	1,328,623	1,328,623	1,407,510	1,559,355
	Supplies	116,571	86,250	86,250	88,350	88,350
	Purchased Services	106,784	137,650	138,150	154,100	154,100
	Fixed Costs	30,767	5,000	5,000	7,500	7,500
	Capital Outlay	24,537	122,000	-	120,000	60,000
	Gross City Cost	**1,596,670**	**1,679,523**	**1,558,023**	**1,777,460**	**1,869,305**

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	6,915	20,500	20,500	20,500	20,500
Gross City Cost	6,915	20,500	20,500	20,500	20,500
Net City Cost	6,915	20,500	20,500	20,500	20,500
Budgeted Positions	0	0	0	0	0

SUMMARY OF CHANGES: The budget for this department did not change from the previous budget year.

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

PERFORMANCE MEASURES

	2015 Actual	2016 Estimated	2017 Projected
Efficiency Measures			
Calls for Service	11,602	12,369	12,636
Cost per Service	$ 1	$ 2	$ 2
Per Capita Cost (city support)	$ 0.88	$ 2.62	$ 2.62

Finance Recommendation: Approve as requested.

Council Action: Approved as requested.

BUDGET DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
53060	Services	6,915	20,000	20,000	20,000	20,000
53290	Telephone Exp.	-	500	500	500	500
	Total Purchased Services	**6,915**	**20,500**	**20,500**	**20,500**	**20,500**
	TOTAL	**6,915**	**20,500**	**20,500**	**20,500**	**20,500**

BUDGET SUMMARY

Purchased Services	6,915	20,500	20,500	20,500	20,500
Gross City Cost	**6,915**	**20,500**	**20,500**	**20,500**	**20,500**

Budget Unit Summary

AGENCY/DEPARTMENT NAME: Community Policing

BUDGET TITLE & NUMBER: 10-210

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

Resources	Actual Last Year	Budgeted Current Year	Projected Current Year	Requested Next Year	Final Next Year
Personnel Services	1,202,531	1,206,454	1,206,454	1,277,015	1,426,061
Supplies	114,060	82,500	82,500	84,500	84,500
Purchased Services	89,094	107,200	107,200	122,000	122,000
Fixed Cost	30,767	5,000	5,000	7,500	7,500
Capital Outlay	24,537	122,000	0	120,000	60,000
Gross City Cost	1,460,988	1,523,154	1,401,154	1,611,015	1,700,061
Revenue	226,391	220,700	228,172	205,836	205,836
Net City Cost	1,234,597	1,302,454	1,172,982	1,405,179	1,494,225
Budgeted Positions	15	15	15	15	17

SUMMARY OF CHANGES: The following accounts have changed by more than 10% from the previous budget year: Grants State/Federal - Public Safety, Grants State/Federal - DUI Enforcement, VIN Inspect, Fingerprinting, Other Police Revenue, Criminal Registration Fee, Criminal Fines, Traffic Fines, Salaries & Wages, Overtime, Medicare, Unemployment Insurance, Health Insurance, Dental Insurance, Vision Insurance, Life & AD&D Insurance, Retirement, FPPA Disability Insurance, Long Term Disability, Contractual Services, Postage, Repairs & Maintenance - Equipment, Staff Development, Uniforms and Programs - Police. Total revenue decreased 7% while expenditures increased 12%.

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

	2015 Actual	2016 Estimated	2017 Projected
Efficiency/Performance Measures			
Per Capita Cost (City Support)	$ 157.84	$ 149.96	$ 191.03
Traffic Summonses	1,632	1,380	1,564
Criminal Summonses	134	146	112
Parking Summonses	30	25	24
Calls For Service	11,602	12,369	13,754
Crime Prevention Presentations	0	0	15
Cost Per Calls For Service	$ 126	$ 113	$ 124

Finance Recommendation: Approve as requested.

Council Action: Approved as requested with changes to Salaries & Wages, Medicare, Unemployment Insurance, Health Insurance, Dental Insurance, Vision Insurance, Life & AD&D Insurance, Retirement, FPPA Disability Insurance, Long Term Disability Insurance and Capital Projects.

REVENUE DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
32130	Clearance Letter	150	200	200	200	200
32140	Fingerprinting	1,850	1,200	1,200	2,200	2,200
32110	Vin Inspect	800	500	500	1,000	1,000
32160	Other Police Revenue	7,934	5,000	5,000	8,200	8,200
32180	Donation - National Night Out	100	-	-	-	-
32120	Traffic Fines	167,721	120,000	120,000	142,000	142,000
31245	Criminal Fines	4,440	5,000	5,000	-	-
32175	State Grants-public Safety	10,574	65,600	65,600	8,600	8,600
32176	State/fed Grants - Leaf	16,792	10,000	10,000	29,036	29,036
31237	Criminal Registration Fee	1,775	1,200	1,200	1,600	1,600
32150	Police Equipment Fee	14,235	12,000	12,000	13,000	13,000
32515	Shooting Range Fees	20	-	-	-	-
39003	Evidence/Found Property Rev	-	-	7,472	-	-
	Total Community Police Revenue	**226,391**	**220,700**	**228,172**	**205,836**	**205,836**

REVENUE SUMMARY

Intergovernmental	27,366	75,600	75,600	37,636	37,636
Charges for Services	10,754	6,900	6,900	11,600	11,600
Fines and Forfeits	188,171	138,200	138,200	156,600	156,600
Private Contributions	100	-	-	-	-
Other	-	-	7,472	-	-
Total Revenues	**226,391**	**220,700**	**228,172**	**205,836**	**205,836**

BUDGET DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
51100	Salaries & Wages	887,873	920,339	920,339	942,566	1,059,854
51105	Overtime	36,567	25,000	25,000	50,000	50,000
51275	Police Security	-	1,500	1,500	1,500	1,500
51115	Medicare	12,869	13,730	13,730	14,413	16,113
51260	VALIC Retirement 9.7	92,121	91,845	91,845	96,426	107,802
51265	FPPA Disability	22,815	23,928	23,928	24,507	27,557
51210	Unemployment Insurance	2,752	2,847	2,847	2,990	3,342
51220	Health Insurance Expense	132,732	111,445	111,445	127,540	139,020
51230	Dental Insurance Expense	8,832	9,310	9,310	10,512	11,734
51240	Vision Insurance Expense	1,545	1,633	1,633	1,568	1,870
51250	Life & AD&D Insurance	1,909	2,115	2,115	2,167	3,876
51285	Long Term Disability	2,516	2,762	2,762	2,826	3,393
	Total Personnel	**1,202,531**	**1,206,454**	**1,206,454**	**1,277,015**	**1,426,061**
52010	General Supplies	14,049	12,000	12,000	12,000	12,000
52020	Office Supplies	3,433	3,500	3,500	3,500	3,500
52080	Fuel & Oil	36,496	35,000	35,000	35,000	35,000
52150	Police Equipment	35,113	5,000	5,000	5,000	5,000
53105	Equipment <$5000	13,070	14,000	14,000	14,000	14,000
53310	Uniforms	11,899	13,000	13,000	15,000	15,000
	Total Supplies	**114,060**	**82,500**	**82,500**	**84,500**	**84,500**
53060	Services	23,435	33,000	33,000	40,000	40,000
53080	Dues & Subscriptions	485	1,000	1,000	1,000	1,000
53110	Fees, Permits & Licenses	-	1,000	1,000	1,000	1,000
53180	Postage	1,310	1,200	1,200	1,500	1,500
53240	Repairs & Maintenance - Equipment	10,479	6,000	6,000	7,500	7,500
53270	Vehicle Repairs & Maintenance	19,184	20,000	20,000	22,000	22,000
53280	Staff Development	15,678	22,000	22,000	26,000	26,000
53290	Telephone Exp.	13,377	17,000	17,000	17,000	17,000
53300	Travel & Meetings	5,146	6,000	6,000	6,000	6,000
	Total Purchased Services	**89,094**	**107,200**	**107,200**	**122,000**	**122,000**
55220	Finance Charge	5	-	-	-	-
55300	Leases & Rentals	2,941	-	-	-	-
55380	Police Programs	2,563	5,000	5,000	7,500	7,500
55385	CRLEP Grant	23,171	-	-	-	-
55387	Click-it Grant State	2,088	-	-	-	-
	Total Fixed Costs	**30,767**	**5,000**	**5,000**	**7,500**	**7,500**
57500	Capital Projects	-	-	-	-	-
57500	Equipment Patrol Cars	24,537	22,000	-		
57500	Patrol Cars		100,000	-	120,000	60,000
	Total Capital Outlay	**24,537**	**122,000**	**-**	**120,000**	**60,000**
	TOTAL	**1,460,988**	**1,523,154**	**1,401,154**	**1,611,015**	**1,700,061**

BUDGET DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
BUDGET SUMMARY						
	Personnel	1,202,531	1,206,454	1,206,454	1,277,015	1,426,061
	Supplies	114,060	82,500	82,500	84,500	84,500
	Purchased Services	89,094	107,200	107,200	122,000	122,000
	Fixed Costs	30,767	5,000	5,000	7,500	7,500
	Capital Outlay	24,537	122,000	-	120,000	60,000
	Gross City Cost	**1,460,988**	**1,523,154**	**1,401,154**	**1,611,015**	**1,700,061**

Budget Unit Summary

AGENCY/DEPARTMENT NAME: Community Services

BUDGET TITLE & NUMBER: 10-220

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

Resources	Actual Last Year	Budgeted Current Year	Projected Current Year	Requested Next Year	Final Next Year
Personnel Services	53,105	56,320	56,320	60,760	59,601
Supplies	413	1,300	1,300	1,400	1,400
Purchased Services	9,300	4,350	4,850	6,000	6,000
Gross City Cost	62,818	61,970	62,470	68,160	67,001
Revenue	4,579	6,200	6,200	6,200	6,200
Net City Cost	58,239	55,770	56,270	61,960	60,801
Budgeted Positions	0.53	0.9	0.9	0.9	0.9

SUMMARY OF CHANGES: The following accounts have changed by more than 10% from the previous budget year: Long Term Disability, General Supplies, Contractual Services and Telephone. Total revenue remained the same. Total expenditures increased 9%.

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

	2015 Actual	2016 Estimated	2017 Projected
Per Capita Cost (City Support)	$ 7.45	$ 7.19	$ 7.77

Finance Recommendation: Approve as requested.

Council Action: Approved as requested with changes to Health Insurance, Dental Insurance and Long Term Disability.

REVENUE DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
32200	Animal Licenses	1,044	1,500	1,500	1,500	1,500
32210	Animal Impound	1,345	1,700	1,700	1,700	1,700
32220	Animal Boarding	2,190	3,000	3,000	3,000	3,000
	Total Community Serv Revenue	**4,579**	**6,200**	**6,200**	**6,200**	**6,200**

REVENUE SUMMARY

Licenses and Permits	1,044	1,500	1,500	1,500	1,500
Charges for Services	3,535	4,700	4,700	4,700	4,700
Total Revenues	**4,579**	**6,200**	**6,200**	**6,200**	**6,200**

BUDGET DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
51100	Salaries & Wages	39,803	41,191	41,191	44,347	44,347
51105	Overtime	-	1,800	1,800	1,800	1,800
51110	FICA	2,237	2,666	2,666	2,862	2,862
51115	Medicare	523	623	623	669	669
51255	VALIC Retirement 4.0	1,537	1,648	1,648	1,774	1,774
51210	Unemployment Insurance	110	130	130	140	140
51220	Health Insurance Expense	8,148	7,380	7,380	8,217	7,092
51230	Dental Insurance Expense	467	559	559	616	573
51240	Vision Insurance Expense	86	103	103	99	99
51250	Life & AD&D Insurance Exp	85	96	96	103	103
51285	LTD Insurance Exp	111	124	124	133	142
	Total Personnel	**53,105**	**56,320**	**56,320**	**60,760**	**59,601**
52010	General Supplies	353	200	200	300	300
53310	Uniforms	60	600	600	600	600
53105	Equipment <$5000	-	500	500	500	500
	Total Supplies	**413**	**1,300**	**1,300**	**1,400**	**1,400**
53060	Services	1,582	1,000	1,000	2,000	2,000
53290	Telephone Exp.	706	350	350	1,000	1,000
52080	Fuel & Oil	584	500	500	500	500
53270	Repairs & Maint - Vehicle	158	500	500	500	500
53300	Travel & Meetings	231	1,000	1,000	1,000	1,000
53280	Staff Development	420	1,000	1,000	1,000	1,000
55389	Childrens Fund Expenditures	5,619	-	500	-	-
	Total Purchased Services	**9,300**	**4,350**	**4,850**	**6,000**	**6,000**
	TOTAL	**62,818**	**61,970**	**62,470**	**68,160**	**67,001**

BUDGET SUMMARY

Personnel	53,105	56,320	56,320	60,760	59,601
Supplies	413	1,300	1,300	1,400	1,400
Purchased Services	9,300	4,350	4,850	6,000	6,000
Gross City Cost	**62,818**	**61,970**	**62,470**	**68,160**	**67,001**

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
Purchased Services	1,386	0	0	0	0
Gross City Cost	1,386	0	0	0	0
Revenue	8,059	0	0	0	0
Net City cost	-6,672	0	0	0	0
Budgeted Positions	0.63	0	0	0	0

SUMMARY OF CHANGES: There has been no change from last year's budget to this year's. The City is no longer participating in this grant.

OBJECTIVES: This department is no longer active.

PERFORMANCE MEASURES

	2015 Actual	2016 Estimated	2017 Projected
Efficiency Measures/Cases Referred from Municipal Court	0	0	0
Cost per case referred	$ -	$ -	$ -
Per Capita Cost (city support)	$ (0.85)	$ -	$ -

Finance Recommendation: Approve as requested.

Council Action: Approved as requested.

REVENUE DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
32177	Community Court Grant	8,059	-	-	-	-
	Total Police Records Revenue	**8,059**	**-**	**-**	**-**	**-**

REVENUE SUMMARY

Intergovernmental	8,059	-	-	-	-
Total Revenues	**8,059**	**-**	**-**	**-**	**-**

BUDGET DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
53210	Professional Services	1,386	-	-	-	-
	Total Purchased Services	**1,386**	**-**	**-**	**-**	**-**
	TOTAL	**1,386**	**-**	**-**	**-**	**-**

BUDGET SUMMARY

Purchased Services	1,386	-	-	-	-
Gross City Cost	**1,386**	**-**	**-**	**-**	**-**

Budget Unit Summary

AGENCY/DEPARTMENT NAME: Police Records

BUDGET TITLE & NUMBER: 10-250

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

Resources	Actual Last Year	Budgeted Current Year	Projected Current Year	Requested Next Year	Final Next Year
Personnel Services	62,376	65,849	65,849	69,735	73,693
Supplies	1,514	1,950	1,950	1,950	1,950
Purchased Services	672	6,100	6,100	6,100	6,100
Gross City Cost	64,562	73,899	73,899	77,785	81,743
Revenue	848	1,050	1,050	1,200	1,200
Net City cost	63,714	72,849	72,849	76,585	80,543
Budgeted Positions	1.17	1.25	1.25	1.25	1.5

SUMMARY OF CHANGES: The following accounts have been changed by more than 10% from the previous year's budget: Records Search, Salaries & Wages, FICA, Medicare, Unemployment Insurance, Health Insurance, Vision Insurance, Life & AD&D Insurance and Retirement. Total revenue increased 14%. Total expenditures increased 11%.

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

PERFORMANCE MEASURES

	2015 Actual	2016 Estimated	2017 Projected
Efficiency Measures/Cases Processed	1,287	1,571	1,365
Cost per case processed	$ 50.16	$ 47.04	$ 59.88
Per Capita Cost (city support)	$ 8.15	$ 9.31	$ 10.30

Finance Recommendation: Approve as requested.

Council Action: Approved as requested with changes to Salaries & Wages, FICA, Medicare, Unemployment Insurance, Health Insurance, Dental Insurance, Vision Insurance, Life & AD&D Insurance, Retirement and Long Term Disability Insurance.

REVENUE DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
32500	Records Search	115	50	50	200	200
32510	Reports	733	1,000	1,000	1,000	1,000
	Total Police Records Revenue	**848**	**1,050**	**1,050**	**1,200**	**1,200**

REVENUE SUMMARY

Charges for Services	848	1,050	1,050	1,200	1,200
Total Revenues	**848**	**1,050**	**1,050**	**1,200**	**1,200**

BUDGET DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
51100	Salaries & Wages	47,727	50,485	50,485	53,178	59,516
51105	Overtime	-	1,000	1,000	1,000	1,000
51110	FICA	2,841	3,192	3,192	3,359	3,752
51115	Medicare	664	747	747	786	878
51255	VALIC Retirement 4.0	1,909	2,060	2,060	2,167	1,826
51210	Unemployment Insurance	142	155	155	163	182
51220	Health Insurance Expense	7,685	6,741	6,741	7,496	5,077
51230	Dental Insurance Expense	1,027	1,062	1,062	1,168	977
51240	Vision Insurance Expense	133	139	139	134	114
51250	Life & AD&D Insurance Exp	107	116	116	124	228
51285	LTD Insurance Exp	141	152	152	160	143
	Total Personnel	**62,376**	**65,849**	**65,849**	**69,735**	**73,693**
52010	General Supplies	404	250	250	250	250
52020	Office Supplies	1,110	1,000	1,000	1,000	1,000
53310	Uniforms	-	200	200	200	200
53105	Equipment <$5000	-	500	500	500	500
	Total Supplies	**1,514**	**1,950**	**1,950**	**1,950**	**1,950**
53060	Services	-	4,000	4,000	4,000	4,000
53080	Dues & Subscriptions	90	200	200	200	200
53290	Telephone Exp.	189	400	400	400	400
53180	Postage	56	-	-	-	-
53300	Travel & Meetings	338	500	500	500	500
53280	Staff Development	-	1,000	1,000	1,000	1,000
	Total Purchased Services	**672**	**6,100**	**6,100**	**6,100**	**6,100**
	TOTAL	**64,562**	**73,899**	**73,899**	**77,785**	**81,743**

BUDGET SUMMARY

Personnel	62,376	65,849	65,849	69,735	73,693
Supplies	1,514	1,950	1,950	1,950	1,950
Purchased Services	672	6,100	6,100	6,100	6,100
Gross City Cost	**64,562**	**73,899**	**73,899**	**77,785**	**81,743**

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	222,793	253,433	253,625	274,550	271,018
Supplies	30,883	46,500	14,750	31,000	31,000
Purchased Services	155,752	191,000	170,827	246,750	196,750
Fixed Cost	5,437	3,000	6,083	3,600	3,600
Capital Outlay	100,659	2,217,360	1,923,360	1,160,000	1,060,000
Gross City Cost	515,524	2,711,293	2,368,645	1,715,900	1,562,368
Revenue	523,086	325,042	383,558	421,476	421,476
Net City Cost	-7,562	2,386,251	1,985,087	1,294,424	1,140,892
Budgeted Positions	3.50	4.25	4.25	4.25	4.25

SUMMARY OF CHANGES: See individual budget units.

OBJECTIVES: See individual budget units.

PERFORMANCE MEASURES

	2015 Actual	2016 Estimated	2017 Projected
Efficiency Measures			
Per Capita Cost (City Support)	$ (0.97)	$ 253.78	$ 145.86

Finance Recommendation: See individual budget units.

Council Action: See individual budget units.

REVENUE DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
39251	Public Works Revenue	3,386	-	3,721	-	-
	Total Shop Revenue	**3,386**	**-**	**3,721**	**-**	**-**
33100	Highway Users Tax	259,256	246,344	246,344	256,856	256,856
33110	State Hwy 52/85 Maintenance	-	6,498	6,498	9,000	9,000
33140	County Road & Bridge Taxes	86,843	72,200	72,186	72,200	72,200
38100	Contributed Capital	173,601	-	54,809	83,420	83,420
	Total Streets Revenue	**519,699**	**325,042**	**379,837**	**421,476**	**421,476**
	Total Public Works Revenue	**523,086**	**325,042**	**383,558**	**421,476**	**421,476**

REVENUE SUMMARY

Intergovernmental	346,099	325,042	325,028	338,056	338,056
Charges for Services	3,386	-	3,721	-	-
Other	173,601	-	54,809	83,420	83,420
Total Revenues	**523,086**	**325,042**	**383,558**	**421,476**	**421,476**

BUDGET DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
51100	Salaries & Wages	161,194	193,937	193,936	198,837	198,837
51105	Overtime	9,441	5,686	5,879	10,000	10,000
51110	FICA	9,811	12,374	12,374	12,947	12,947
51115	Medicare	2,295	2,894	2,894	3,028	3,028
51255	VALIC Retirement 4.0	6,861	7,983	7,983	8,354	8,354
51210	Unemployment Insurance	490	604	604	632	632
51220	Health Insurance Expense	29,088	25,840	25,840	35,877	32,032
51230	Dental Insurance Expense	2,379	2,614	2,614	3,310	3,081
51240	Vision Insurance Expense	422	466	466	504	504
51250	Life & AD&D Insurance Exp	352	454	454	467	969
51285	LTD Insurance Exp	459	581	581	594	634
	Total Personnel	**222,793**	**253,433**	**253,625**	**274,550**	**271,018**
52010	General Supplies	13,491	28,000	5,000	12,500	12,500
52020	Office Supplies	234	1,000	750	1,000	1,000
53310	Uniforms	8,363	7,500	5,500	7,500	7,500
53105	Equipment <$5000	8,794	10,000	3,500	10,000	10,000
	Total Supplies	**30,883**	**46,500**	**14,750**	**31,000**	**31,000**
53060	Services	5,355	14,500	15,300	15,500	15,500
53160	Plans & Studies	31	5,000	-	-	-
53110	Fees, Permits & Licenses	803	1,700	981	1,900	1,900
53320	Utilities - Electrical	81,452	75,000	81,800	84,500	84,500
53330	Utilities - Gas	6,816	8,000	7,400	8,000	8,000
53340	Utilities - Water & Sewer	1,158	1,000	1,300	1,500	1,500
53345	Utilities - Trash	-	750	750	-	-
53290	Telephone Expense	7,583	4,700	5,920	6,500	6,500
53180	Postage	31	100	156	100	100
52080	Fuel & Oil	14,243	20,000	15,000	20,000	20,000
53240	Repairs & Maintenance - Equipment	17,818	20,000	20,000	20,000	20,000
53250	Repairs & Maintenance - Building	2,961	7,500	4,200	7,500	7,500
53265	Repair & Maint - Streets	7,291	20,000	14,000	70,000	20,000
53270	Repairs & Maintenance - Vehicle	10,136	10,000	2,900	8,500	8,500
53300	Travel & Meeting	77	750	120	750	750
53280	Staff Development	-	2,000	1,000	2,000	2,000
	Total Purchased Services	**155,752**	**191,000**	**170,827**	**246,750**	**196,750**
55220	Finance Charges	22	-	25	-	-
55300	Leases & Rentals	520	-	-	-	-
55250	Insect Control	4,895	3,000	6,058	3,600	3,600
	Total Fixed Costs	**5,437**	**3,000**	**6,083**	**3,600**	**3,600**
57500	Streets	94,410	2,210,360	1,916,360	1,140,000	1,040,000
57500	Shop	6,249	7,000	7,000	20,000	20,000
	Total Capital Outlay	**100,659**	**2,217,360**	**1,923,360**	**1,160,000**	**1,060,000**
	Total	**515,524**	**2,711,293**	**2,368,645**	**1,715,900**	**1,562,368**

BUDGET DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
BUDGET SUMMARY						
	Personnel	222,793	253,433	253,625	274,550	271,018
	Supplies	30,883	46,500	14,750	31,000	31,000
	Purchased Services	155,752	191,000	170,827	246,750	196,750
	Fixed Costs	5,437	3,000	6,083	3,600	3,600
	Capital Outlay	100,659	2,217,360	1,923,360	1,160,000	1,060,000
	Gross City Cost	**515,524**	**2,711,293**	**2,368,645**	**1,715,900**	**1,562,368**

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	477	0	0	0	0
Supplies	15,248	21,500	11,750	21,000	21,000
Purchased Services	22,714	26,600	24,226	28,850	28,850
Fixed Cost	4,917	3,000	6,083	3,600	3,600
Capital Outlay	6,249	7,000	7,000	20,000	20,000
Gross City Cost	49,605	58,100	49,059	73,450	73,450
Revenue	3,386	0	3,721	0	0
Net City Cost	46,218	58,100	45,338	73,450	73,450
Budgeted Positions	0	0	0	0	0

SUMMARY OF CHANGES: The following accounts changed by more than 10% from the previous budget year: Contractual Services, Telephone, Utilities-Water & Sewer, Utilities-Trash, Insect Control and Capital Projects. Capital requests include a new trailer for $20,000. Total revenue remained the same while expenditures increased 26%.

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

PERFORMANCE MEASURES

	2015 Actual	2016 Estimated	2017 Projected
Efficiency Measures			
Per Capita Cost (City Support)	$ 5.91	$ 5.80	$ 9.39

Finance Recommendation: Approve as requested.

Council Action: Approved as requested.

REVENUE DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
39251	Public Works Revenue	3,386	-	3,721	-	-
	Total Streets Revenue	**3,386**	**-**	**3,721**	**-**	**-**

REVENUE SUMMARY

Charges for Services	3,386	-	3,721	-	-
Total Revenues	**3,386**	**-**	**3,721**	**-**	**-**

BUDGET DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
51110	FICA	51	-	-	-	-
51115	Medicare	12	-	-	-	-
51255	VALIC Retirement 4.0	36	-	-	-	-
51210	Unemployment Insurance	2	-	-	-	-
51220	Health Insurance Expense	344	-	-	-	-
51230	Dental Insurance Expense	27	-	-	-	-
51240	Vision Insurance Expense	5	-	-	-	-
	Total Personnel	**477**	**-**	**-**	**-**	**-**
52010	General Supplies	5,724	8,000	3,000	7,500	7,500
52020	Office Supplies	234	1,000	750	1,000	1,000
53310	Uniforms	8,363	7,500	5,500	7,500	7,500
53105	Equipment <$5000	926	5,000	2,500	5,000	5,000
	Total Supplies	**15,248**	**21,500**	**11,750**	**21,000**	**21,000**
53060	Services	3,460	2,500	3,300	3,500	3,500
53110	Fees, Permits & Licenses	-	1,000	-	1,000	1,000
53320	Utilities - Electrical	3,274	5,000	3,800	4,500	4,500
53330	Utilities - Gas	6,816	8,000	7,400	8,000	8,000
53340	Utilities - Water & Sewer	1,158	1,000	1,300	1,500	1,500
53345	Utilities - Trash	-	750	750	-	-
53290	Telephone Expense	7,119	4,000	5,800	6,000	6,000
53180	Postage	31	100	156	100	100
53250	Repairs & Maintenance - Building	504	2,500	1,200	2,500	2,500
53270	Vehicle Repairs & Maintenance	275	1,000	400	1,000	1,000
53300	Travel & Meeting	77	750	120	750	750
	Total Purchased Services	**22,714**	**26,600**	**24,226**	**28,850**	**28,850**
55220	Finance Charges	22	-	25	-	-
55250	Insect Control	4,895	3,000	6,058	3,600	3,600
	Total Fixed Charges	**4,917**	**3,000**	**6,083**	**3,600**	**3,600**
57500	Capital Outlay	-	-	-	-	-
57500	Hotsy Pressure Washer	6,249				
57500	Con-Ex Storage Containers		7,000	7,000		
57500	Trailer				20,000	20,000
	Total Capital Outlay	**6,249**	**7,000**	**7,000**	**20,000**	**20,000**
	Total	**49,605**	**58,100**	**49,059**	**73,450**	**73,450**

BUDGET DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
BUDGET SUMMARY						
	Personnel	477	-	-	-	-
	Supplies	15,248	21,500	11,750	21,000	21,000
	Purchased Services	22,714	26,600	24,226	28,850	28,850
	Fixed Costs	4,917	3,000	6,083	3,600	3,600
	Capital Outlay	6,249	7,000	7,000	20,000	20,000
	Gross City Cost	**49,605**	**58,100**	**49,059**	**73,450**	**73,450**

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	222,316	253,433	253,625	274,550	271,018
Supplies	15,635	25,000	3,000	10,000	10,000
Purchased Services	133,038	164,400	146,601	217,900	167,900
Capital Outlay	94,410	2,210,360	1,916,360	1,140,000	1,040,000
Gross City Cost	465,919	2,653,193	2,319,586	1,642,450	1,488,918
Revenue	519,699	325,042	379,837	421,476	421,476
Net City Cost	(53,780)	2,328,151	1,939,749	1,220,974	1,067,442
Budgeted Positions	3.5	4.25	4.25	4.25	4.25

SUMMARY OF CHANGES: The following accounts changed by more than 10% from the previous budget year: State Highway 52/85 Maintenance, Contributed Capital, Overtime, Health Insurance, Dental Insurance, Life & AD&D Insurance, General Supplies, Fees/Permits, Licenses, Plans & Studies, Repairs & Maintenance-Vehicles, Telephone, Utilities-Electrical and Capital Projects. Capital requests include 2-Ton Dump Truck with Plow ($100,000), Front-End Loader ($120,000), S. Denver Paving Project ($750,000) and 2 3/4 Ton Pickup Trucks ($70,000). Total revenue increased 30% while total expenditures decreased 44%.

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

PERFORMANCE MEASURES

	2015 Actual	2016 Estimated	2017 Projected
Efficiency Measures/Miles of Streets Maintained	48.65	50.4	55
Cost Per Mile to Maintain	$ 9,576.97	$ 46,023.53	$ 27,071.24
Per Capita Cost (City Support)	$ (6.88)	$ 247.99	$ 136.47

Finance Recommendation: Approve as requested.

Council Action: Approved as requested with changes to Health Insurance, Dental Insurance, Life & AD&D Insurance, Long Term Disability Insurance, Repairs & Maintenance - Streets and Capital Projects.

REVENUE DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
33100	Highway Users Tax	259,256	246,344	246,344	256,856	256,856
33110	State Hwy 52/85 Maintenance	-	6,498	6,498	9,000	9,000
33140	County Road & Bridge Taxes	86,843	72,200	72,186	72,200	72,200
38100	Contributed Capital	173,601	-	54,809	83,420	83,420
	Total Streets Revenue	**519,699**	**325,042**	**379,837**	**421,476**	**421,476**

REVENUE SUMMARY

Intergovernmental	346,099	325,042	325,028	338,056	338,056
Other	173,601	-	54,809	83,420	83,420
Total Revenues	**519,699**	**325,042**	**379,837**	**421,476**	**421,476**

BUDGET DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
51100	Salaries & Wages	161,194	193,937	193,936	198,837	198,837
51101	Salaries & Wages - Furlough	-	-	-	-	-
51105	Overtime	9,441	5,686	5,879	10,000	10,000
51110	FICA	9,760	12,374	12,374	12,947	12,947
51115	Medicare	2,283	2,894	2,894	3,028	3,028
51255	VALIC Retirement 4.0	6,825	7,983	7,983	8,354	8,354
51210	Unemployment Insurance	487	604	604	632	632
51220	Health Insurance Expense	28,745	25,840	25,840	35,877	32,032
51230	Dental Insurance Expense	2,351	2,614	2,614	3,310	3,081
51240	Vision Insurance Expense	417	466	466	504	504
51250	Life & AD&D Insurance Exp	352	454	454	467	969
51285	LTD Insurance Exp	459	581	581	594	634
	Total Personnel	**222,316**	**253,433**	**253,625**	**274,550**	**271,018**
52010	General Supplies	7,767	20,000	2,000	5,000	5,000
53105	Equipment <$5000	7,868	5,000	1,000	5,000	5,000
	Total Supplies	**15,635**	**25,000**	**3,000**	**10,000**	**10,000**
53060	Services	1,895	12,000	12,000	12,000	12,000
53110	Fees, Permits & Licenses	803	700	981	900	900
53160	Plans & Studies	31	5,000	-	-	-
53320	Utilities - Electrical	78,177	70,000	78,000	80,000	80,000
52080	Fuel & Oil	14,243	20,000	15,000	20,000	20,000
53240	Repairs & Maintenance - Equipment	17,818	20,000	20,000	20,000	20,000
53250	Repairs & Maintenance - Facility	2,456	5,000	3,000	5,000	5,000
53265	Repair & Maint - Streets	7,291	20,000	14,000	70,000	20,000
53270	Repairs & Maintenance - Vehicle	9,861	9,000	2,500	7,500	7,500
53280	Staff Development	-	2,000	1,000	2,000	2,000
53290	Telephone	463	700	120	500	500
	Total Purchased Services	**133,038**	**164,400**	**146,601**	**217,900**	**167,900**
55300	Leases & Rentals - Equipment	520	-	-	-	-
	Total Fixed Charges	**520**	**-**	**-**	**-**	**-**
57500	Capital Outlay	-	-	-	-	-
57500	1/2 Bucket Truck	9,975				
57500	Front End Loader				220,000	120,000
57500	2 Ton Dump Truck w/ Plow		90,000	16,000	100,000	100,000
57500	85 & 52 Entrance Beautification		200,000	30,000		
57500	14th St./Factory Cir.	78,165	434,360	434,360		
57500	Hwy 85/CR 18 Traffic Signal	6,270				
57500	1/2 Pave 16th St. (85 to RR Tracks)		486,000	486,000		
57500	2 3/4 Ton Pickup Trucks				70,000	70,000
57500	1/2 S Denver (CR 12 - CR6.25)				750,000	750,000
57500	2016 Street Projects		1,000,000	950,000		
	Total Capital Outlay	**94,410**	**2,210,360**	**1,916,360**	**1,140,000**	**1,040,000**
	Total	**465,919**	**2,653,193**	**2,319,586**	**1,642,450**	**1,488,918**

BUDGET DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
Budget Summary						
	Personnel	222,316	253,433	253,625	274,550	271,018
	Supplies	15,635	25,000	3,000	10,000	10,000
	Purchased Services	133,038	164,400	146,601	217,900	167,900
	Fixed Costs	520	-	-	-	-
	Capital Outlay	94,410	2,210,360	1,916,360	1,140,000	1,040,000
	Gross City Cost	**465,919**	**2,653,193**	**2,319,586**	**1,642,450**	**1,488,918**

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	422,506	338,873	338,873	355,947	380,419
Supplies	75,530	63,000	64,059	63,000	63,000
Purchased Services	113,677	121,975	122,200	98,475	98,475
Fixed Cost	2,561	2,600	2,615	0	2,700
Capital Outlay	161,182	652,500	329,080	372,655	386,655
Gross City Cost	775,455	1,178,948	856,827	890,077	931,249
Revenue	153,215	0	0	0	0
Net City Cost	622,241	1,178,948	856,827	890,077	931,249
Budgeted Positions	7.65	8.4	8.4	8.4	8.94

SUMMARY OF CHANGES: The following accounts have changed by more than 10% from the previous year's budget: Salaries & Wages, FICA, Medicare, Unemployment Insurance, Dental Insurance, Life & AD&D Insurance, Long Term Disability Insurance, Repairs & Maintenance-Equip., Repairs & Maintenance-Facility and Capital Projects. Capital requests include splash park design ($40,000), art work ($10,000), S. Platte River Trail ($308,420) and Ventrac mower ($28,235). Total revenue remained the same. Total expenditures decreased 21% from the previous year's budget.

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

PERFORMANCE MEASURES

	2015 Actual	2016 Estimated	2017 Projected
Efficiency Measures:			
Park Acres	88	88	88
Shelter Reservations	76	76	80
Pearson Park Reservations	47	47	47
Soccer Field Reservations	19	19	19
Cost Per Acre To Maintain	$ 8,812	$ 9,737	$ 10,582
Per Capita Cost (City Support)	$ 79.55	$ 109.54	$ 119.06
FTE'S per 1,000 Capita	$ 0.98	$ 1.07	$ 1.14

PERFORMANCE MEASURES

	2015 Actual	2016 Estimated	2017 Projected
Facilities:			
Shelters	8	8	10
Tables	41	41	47
Gazebos	1	1	1
Playgrounds	9	9	9
Irrigation Systems	12	12	12
Skate Parks	1	1	1
Trees Planted	15	15	15
Park Signs	9	11	11
Fencing Replaced (Yards)	0	0	0

Finance Recommendation: **Approve as requested.**

Council Action: **Approved as requested with changes to Salaries & Wages, FICA, Medicare, Unemployment Insurance, Health Insurance, Dental Insurance, Vision Insurance, Life & AD&D Insurance, Retirement, Long Term Disability Insurance, Railroad Park Lease and Capital Projects.**

REVENUE DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
39255	Buildings & Grounds Revenue	152,890	-	-	-	-
36040	Facility Rentals	325	-	200	-	-
	Total Bldgs & Grounds Revenue	**153,215**	**-**	**200**	**-**	**-**

REVENUE SUMMARY

Charges for Services	325	-	200	-	-
Other	152,890	-	-	-	-
Total Revenues	**153,215**	**-**	**200**	**-**	**-**

BUDGET DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
51100	Salaries & Wages	210,362	264,873	264,873	281,010	305,057
51103	Salaries & Wages - Bldgs & Grnds	152,890	-	-	-	-
51105	Overtime	-	250	250	250	250
51110	FICA	12,592	16,440	16,440	17,440	18,931
51115	Medicare	2,945	3,846	3,846	4,079	4,429
51255	VALIC Retirement 4.0	6,139	7,925	7,925	8,210	8,515
51210	Unemployment Insurance	625	803	803	851	922
51220	Health Insurance Expense	33,425	39,703	39,703	39,291	36,757
51230	Dental Insurance Expense	2,314	3,370	3,370	3,136	2,955
51240	Vision Insurance Expense	433	609	609	590	597
51250	Life & AD&D Insurance Exp	336	461	461	476	1,327
51285	LTD Insurance Exp	445	593	593	614	679
	Total Personnel	**422,506**	**338,873**	**338,873**	**355,947**	**380,419**
52010	General Supplies	45,207	30,000	30,000	30,000	30,000
52040	Chemicals/Fertilizer	3,419	5,000	5,000	5,000	5,000
53310	Uniforms	4,700	3,000	4,059	3,000	3,000
53105	Equipment <$5000	22,205	25,000	25,000	25,000	25,000
	Total Supplies	**75,530**	**63,000**	**64,059**	**63,000**	**63,000**
53060	Services	24,321	15,000	15,000	15,000	15,000
53110	Fees, Permits & Licenses	25	150	375	150	150
53320	Utilities - Electrical	24,780	20,000	20,000	20,000	20,000
53330	Utilities - Gas	3,511	4,500	4,500	4,500	4,500
53340	Utilities - Water	18,820	15,000	15,000	15,000	15,000
53290	Telephone Expense	3,565	5,500	5,500	5,500	5,500
53180	Postage	-	75	75	75	75
52050	Seed, Sod & Trees	3,905	10,000	10,000	10,000	10,000
52080	Fuel & Oil	6,699	10,000	10,000	10,000	10,000
53240	Repairs & Maintenance - Equip	6,277	15,000	15,000	10,000	10,000
53250	Repairs & Maintenance - Building	15,614	18,500	18,500	-	-
53270	Repairs & Maintenance - Vehicles	2,401	4,000	4,000	4,000	4,000
53280	Staff Development	3,516	3,500	3,500	3,500	3,500
53300	Travel & Meetings	245	750	750	750	750
	Total Purchased Services	**113,677**	**121,975**	**122,200**	**98,475**	**98,475**
55220	Finance Charges	27	-	5	-	-
55410	R. R. Park Lease	2,534	2,600	2,610	-	2,700
	Total Fixed Costs	**2,561**	**2,600**	**2,615**	**-**	**2,700**
57500	Capital Outlay	-	-	-	-	-
57500	Splash Park Design					40,000
57500	1/2 Bucket Truck	9,975				
57500	Art Work		21,000	21,000	21,000	10,000
57500	Water Line for 85/52 Landsc		8,500	8,500		
57500	4WD Bldgs Truck		30,000	30,000		
57500	Dog Park		30,000	30,000		

BUDGET DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
57500	Ventrac Mower				28,235	28,235
57500	City Hall Breakroom/Restroom	1,106				
57500	City Hall Roof & Gutter	37,965				
57500	Heritage Park Trail	17,675				
57500	4WD Parks Truck		30,000	30,000		
57500	Railroad N Playground	15,000				
57500	Railroad Park South Parking		15,000	-	15,000	-
57500	Railroad S VB Courts	9,956	20,000	20,000		
57500	Standup Mower	6,585				
57500	Koshio Restroom	45,558				
57500	Railroad Park Restroom		52,500	52,500		
57500	Storage Building		25,000	25,000		
57500	South Platte River Trail	17,363	352,000	43,580	308,420	308,420
57500	Vincent Park Turf Upgrade		50,000	50,000		
57500	Zero Turn Mower		10,000	10,000		
57500	Koshio Restroom Electric		8,500	8,500		
	Total Capital Outlay	**161,182**	**652,500**	**329,080**	**372,655**	**386,655**
	Total	**775,455**	**1,178,948**	**856,827**	**890,077**	**931,249**

BUDGET SUMMARY

Personnel	422,506	338,873	338,873	355,947	380,419
Supplies	75,530	63,000	64,059	63,000	63,000
Purchased Services	113,677	121,975	122,200	98,475	98,475
Fixed Costs	2,561	2,600	2,615	-	2,700
Capital Outlay	161,182	652,500	329,080	372,655	386,655
Gross City Cost	**775,455**	**1,178,948**	**856,827**	**890,077**	**931,249**

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	0	1,000	1,000	1,000	1,000
Purchased Services	86,663	152,050	181,150	91,150	91,150
Gross City Cost	86,663	153,050	182,150	92,150	92,150
Revenue	137,512	116,312	279,000	125,000	125,000
Net City Cost	(50,849)	36,738	(96,850)	(32,850)	(32,850)
Budgeted Positions	0	0	0	0	0

SUMMARY OF CHANGES: The following accounts changed by more than 10% from the previous budget year: Electrical Permits, Mechanical Permits, Plumbing Permits, Building Permits, General Supplies, Office Supplies, Contractual Services and Telephone. Total revenue increased 7%. Total expenditures decreased 40%.

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

PERFORMANCE MEASURES

	2015 Actual	2016 Estimated	2017 Projected
Efficiency Measures			
Total Building Permits Issued	285	500	400
Single Family Dwelling	20	85	40
Commercial Building Permits	1	2	4
Contractor Licenses Issued	292	310	300
Building Inspections Performed	327	630	500
Cost per Inspection	$ 265	$ 289	$ 184
Per Capita Cost (city support)	$ (6.50)	$ (12.38)	$ (4.20)

Finance Recommendation: Approve as requested.

Council Action: Approved as requested.

REVENUE DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
34020	Building Permits	123,422	83,080	225,000	100,000	100,000
34000	Electrical Permits	5,284	12,462	20,000	10,000	10,000
34010	Mechanical Permits	3,523	8,308	14,000	5,000	5,000
34015	Plumbing Permits	5,284	12,462	20,000	10,000	10,000
	Total Building Inspection Revenue	**137,512**	**116,312**	**279,000**	**125,000**	**125,000**

REVENUE SUMMARY

Licenses and Permits	123,422	83,080	225,000	100,000	100,000
Charges for Services	14,090	33,232	54,000	25,000	25,000
Total Revenues	**137,512**	**116,312**	**279,000**	**125,000**	**125,000**

BUDGET DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
52010	General Supplies	0	-	1,000	1,000	1,000
52020	Office Supplies	-	1,000	-	-	-
	Total Supplies	**0**	**1,000**	**1,000**	**1,000**	**1,000**
53080	Dues & Subscriptions	-	250	250	250	250
53290	Telephone Expense	189	300	400	400	400
53060	Misc Contractual Services	86,474	151,000	180,000	90,000	90,000
53280	Staff Development	-	500	500	500	500
	Total Purchased Services	**86,663**	**152,050**	**181,150**	**91,150**	**91,150**
	TOTAL	**86,663**	**153,050**	**182,150**	**92,150**	**92,150**

BUDGET SUMMARY

Supplies	0	1,000	1,000	1,000	1,000
Purchased Services	86,663	152,050	181,150	91,150	91,150
Gross City Cost	**86,663**	**153,050**	**182,150**	**92,150**	**92,150**

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	221,078	278,831	278,831	273,921	268,829
Supplies	8,087	9,000	10,015	49,500	49,500
Purchased Services	203,271	408,500	271,600	404,200	354,200
Fixed Cost	40,790	71,698	72,115	72,000	72,000
Capital Outlay	0	90,000	50,000	0	0
Gross City Cost	473,226	858,029	682,561	799,621	744,529
Revenue	165,161	229,002	605,250	460,000	320,000
Net City cost	308,064	629,027	77,311	339,621	424,529
Budgeted Positions	3	4	4	3.75	3.75

SUMMARY OF CHANGES: The following accounts changed by more than 10% from the previous budget year: Use Tax, Development Fee-General Fund, Health Insurance, Life & AD&D Insurance, General Supplies, Dues & Subscriptions, Plans & Studies and Capital Projects. Total revenue increased 40% while expenditures decreased 13%.

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

	2015 Actual	2016 Estimated	2017 Projected
Efficiency Measures			
FTE's per 1,000/Capita	0.38	0.51	0.48
Per Capita Cost (City Support)	$ 39.38	$ 9.88	$ 54.27
Annexations Applied For	2	3	5
Annexations Approved/Planning Comm.	2	3	5
Annexations Approved/City Council	2	3	5
Subdivision Applied For	1	3	3
Subdivision Approved/Planning Comm.	1	3	3
Subdivision Approved/City Council	1	3	3
Special Use Pmts Approved Planning	4	2	3
Special Use Pmts Approved Council	4	2	3
Re-Zones Applied For	3	4	6
Re-Zones Approved/Planning Comm.	3	4	6
Re-Zones Approved/City Council	3	4	6
Site Plans	15	6	8
Site Plans Approved by Planning Comm.	7	2	3
Site Plans Approved by City Council	7	2	3
Variances Approved by BOA	1	2	1
Variances Denied by BOA	0	0	0
Weld County Referrals Received	30	39	30
Oil & Gas Permits	39	37	30

Finance Recommendation: Approve as requested.

PERFORMANCE MEASURES

	2015 Actual	2016 Estimated	2017 Projected
Efficiency Measures			

Council Action: **Approved as requested with changes to Development Fee - Streets, Development Fee-Parks, Health Insurance, Dental Insurance, Life & AD&D Insurance, Long Term Disability Insurance and Contractual Services.**

REVENUE DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
31130	Use Taxes	66,730	100,000	500,000	250,000	250,000
34030	Other Construction Permits	30	-	-	-	-
34130	Plan Checking Fees	40,291	54,002	80,000	50,000	50,000
34140	Development Fee-General Fund	58,111	75,000	25,000	20,000	20,000
39120	Historical Grant Income	-	-	250	-	-
34145	Development Fee-Streets	-	-	-	40,000	-
34155	Development Fee-Parks	-	-	-	100,000	-
	Total Revenue	**165,161**	**229,002**	**605,250**	**460,000**	**320,000**

REVENUE SUMMARY

Taxes and Assessments	66,730	100,000	500,000	250,000	250,000
Licenses and Permits	30	-	-	-	-
Intergovernmental	-	-	250	-	-
Charges for Services	98,401	129,002	105,000	210,000	70,000
Total Revenues	**165,161**	**229,002**	**605,250**	**460,000**	**320,000**

BUDGET DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
51100	Salaries & Wages	164,469	210,944	210,944	205,483	205,483
51110	FICA	8,946	13,078	13,078	12,740	12,740
51115	Medicare	2,092	3,060	3,060	2,980	2,980
51255	VALIC Retirement	6,579	8,438	8,438	8,220	8,220
51210	Unemployment Insurance	447	635	635	618	618
51220	Health Insurance Expense	34,920	37,711	37,711	38,929	33,592
51230	Dental Insurance Expense	2,341	3,292	3,292	3,362	3,128
51240	Vision Insurance Expense	399	555	555	498	498
51250	Life & AD&D Insurance Expense	375	485	485	475	912
51285	LTD Insurance Expense	511	633	633	616	658
	Total Personnel	**221,078**	**278,831**	**278,831**	**273,921**	**268,829**
52010	General Supplies	799	1,500	1,500	42,000	42,000
52020	Office Supplies	850	2,500	1,500	2,500	2,500
53105	Equipment <$5000	1,640	5,000	5,000	5,000	5,000
53115	Right-Of-Way Purchase	4,798	-	2,015	-	-
	Total Supplies	**8,087**	**9,000**	**10,015**	**49,500**	**49,500**
53060	Services	183,001	186,800	186,800	250,000	200,000
53080	Dues & Subscriptions	3,315	2,000	3,600	4,500	4,500
53290	Telephone Expense	3,120	2,500	2,500	2,500	2,500
53180	Postage	1,284	1,000	1,000	1,000	1,000
53220	Ads & Public Notices	122	200	200	200	200
55245	U R A Expenditures	9,737	-	-	-	-
53160	Plans & Studies	-	200,000	70,000	130,000	130,000
53240	Repairs & Maintenance - Equipment	-	500	500	500	500
53300	Travel& Meetings	1,313	10,500	5,000	10,500	10,500
53280	Staff Development	1,379	5,000	2,000	5,000	5,000
	Total Purchased Services	**203,271**	**408,500**	**271,600**	**404,200**	**354,200**
55030	Board & Committee Expenses	93	200	100	200	200
55190	Economic Development	34,948	65,000	65,000	65,000	65,000
55200	EDAP Pledge	5,498	5,498	5,500	5,500	5,500
55375	Programs - Historical Grant	-	-	215	-	-
55240	History Pres. Board	250	1,000	1,300	1,300	1,300
	Total Fixed Costs	**40,790**	**71,698**	**72,115**	**72,000**	**72,000**
57500	Capital Outlay	-	90,000	50,000	-	-
	Total Capital Outlay	**-**	**90,000**	**50,000**	**-**	**-**
	TOTAL	**473,226**	**858,029**	**682,561**	**799,621**	**744,529**

BUDGET DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
BUDGET SUMMARY						
	Personnel	221,078	278,831	278,831	273,921	268,829
	Supplies	8,087	9,000	10,015	49,500	49,500
	Purchased Services	203,271	408,500	271,600	404,200	354,200
	Fixed Costs	40,790	71,698	72,115	72,000	72,000
	Capital Outlay	-	90,000	50,000	-	-
	Gross City Cost	**473,226**	**858,029**	**682,561**	**799,621**	**744,529**

Budget Unit Summary

AGENCY/DEPARTMENT NAME: Engineer

BUDGET TITLE & NUMBER: 10-420

DEPARTMENT DESCRIPTION: City Engineer with contracted support as needed to provide construction supervision, development reviews, building permit construction reviews, legal descriptions and plan reviews, advise the City Council and Utility Enterprise Board, provide engineering and surveying documentation to the public, and provide construction project scheduling.

Resources	Actual Last Year	Budgeted Current Year	Projected Current Year	Requested Next Year	Final Next Year
Personnel Services	0	0	0	0	29,864
Supplies	0	0	0	0	0
Purchased Services	1,285	15,000	15,000	220,000	0
Gross City Cost	1,285	15,000	15,000	220,000	29,864
Revenue	0	0	0	0	0
Net City Cost	1,285	15,000	15,000	220,000	29,864
Budgeted Positions	0	0	0	0	0.25

SUMMARY OF CHANGES: The following accounts changed by more than 10% from the previous budget year: Salaries & Wages, FICA, Medicare, Unemployment Insurance, Health Insurance, Dental Insurance, Vision Insurance, Life & AD&D Insurance, Retirement, LTD Insurance and Engineering Service. Total expenditures increased 99%.

OBJECTIVES: To provide "in-house" engineering design on all upcoming projects in the City and to update or provide new master plans and the flood plain ordinance.

PERFORMANCE MEASURES

	2015 Actual	2016 Estimated	2017 Projected
Efficiency Measures			
Per Capita Cost (City Support)	$ 0.16	$ 1.92	$ 3.82

Finance Recommendation: Approve as requested.

Council Action: Approved as requested with changes to Salaries & Wages, FICA, Medicare, Unemployment Insurance, Health Insurance, Dental Insurance, Vision Insurance, Life & AD&D Insurance, Retirement, LTD Insurance and Engineering Service.

BUDGET DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
51100	Salaries & Wages	-	-	-	-	24,989
51110	FICA	-	-	-	-	1,549
51115	Medicare	-	-	-	-	362
51210	Unemployment Insurance	-	-	-	-	75
51220	Health Insurance	-	-	-	-	1,622
51230	Dental Insurance	-	-	-	-	110
51240	Vision Insurance	-	-	-	-	20
51250	Life & AD&D Insurance	-	-	-	-	57
51255	Retirement	-	-	-	-	1,000
51285	LTD Insurance	-	-	-	-	80
	Total Personnel Services	**-**	**-**	**-**	**-**	**29,864**
53290	Telephone Expense	-	-	-	-	-
53100	Engineering Services	1,285	15,000	15,000	220,000	-
	Total Purchased Services	**1,285**	**15,000**	**15,000**	**220,000**	**-**
	TOTAL	**1,285**	**15,000**	**15,000**	**220,000**	**29,864**

BUDGET SUMMARY

Personnel Services	-	-	-	-	29,864
Purchased Services	1,285	15,000	15,000	220,000	-
Gross City Cost	**1,285**	**15,000**	**15,000**	**220,000**	**29,864**

Budget Unit Summary

AGENCY/DEPARTMENT NAME: Code Enforcement

BUDGET TITLE & NUMBER: 10-430

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

Resources	Actual Last Year	Budgeted Current Year	Projected Current Year	Requested Next Year	Final Next Year
Personnel Services	44,078	43,535	43,535	53,340	64,897
Supplies	274	1,100	1,100	1,200	1,200
Purchased Services	2,980	9,100	9,325	9,900	9,900
Gross City Cost	47,331	53,735	53,960	64,440	75,997
Revenue	2,267	5,000	5,330	7,000	7,000
Net City Cost	45,065	48,735	48,630	57,440	68,997
Budgeted Positions	1	1	1	1	1.31

SUMMARY OF CHANGES: The following accounts have changed by more than 10% from the previous year's budget: Property Clean Up, Code Violation Fines, Salaries & Wages, FICA, Medicare, Unemployment Insurance, Life & AD&D Insurance, Long Term Disability Insurance, Fuel & Oil, Dues & Subscriptions, Repairs & Maintenance-Vehicles, Staff Development, Travel & Meetings and Uniforms. Total revenue increased 40%. Total expenditures increased 41%.

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

	2015 Actual	2016 Estimated	2017 Projected
Efficiency Measures/Summons Issued	2	900	1,500
12% Cost Per Summons Issued	$ 2,839.89	$ 7.19	$ 6.08
Per Capita Cost (City Support)	$ 5.76	$ 6.22	$ 8.82

Finance Recommendation: Approve as requested.

Council Action: Approved as requested with changes to Salaries & Wages, FICA, Medicare, Unemployment Insurance, Dental Insurance, Life & AD&D Insurance and Long Term Disability Insurance.

REVENUE DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
34060	Backyard Chickens/Bees Permits	-	-	330	-	-
33250	Property Clean-Up	127	1,000	1,000	2,000	2,000
32230	Code Enforcement Violations	2,140	4,000	4,000	5,000	5,000
	Total Code Enforcement Revenue	**2,267**	**5,000**	**5,330**	**7,000**	**7,000**

REVENUE SUMMARY

Licenses and Permits	-	-	330	-	-
Charges for Services	127	1,000	1,000	2,000	2,000
Fines and Forfeits	2,140	4,000	4,000	5,000	5,000
Total Revenues	**2,267**	**5,000**	**5,330**	**7,000**	**7,000**

BUDGET DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
51100	Salaries & Wages	37,152	38,246	38,246	41,157	51,762
51110	FICA	2,230	2,371	2,371	2,552	3,210
51115	Medicare	522	555	555	597	751
51255	VALIC Retirement 4.0	1,486	1,530	1,530	1,646	1,646
51210	Unemployment Insurance	112	115	115	124	156
51220	Health Insurance Expense	1,808	-	-	6,489	6,489
51230	Dental Insurance Expense	498	430	430	474	441
51240	Vision Insurance Expense	96	84	84	82	82
51250	Life & AD&D Insurance Exp	60	89	89	96	228
51285	LTD Insurance Exp	114	115	115	123	132
	Total Personnel	**44,078**	**43,535**	**43,535**	**53,340**	**64,897**
52010	General Supplies	164	400	400	400	400
53310	Uniforms	60	200	200	300	300
53105	Equipment <$5000	50	500	500	500	500
	Total Supplies	**274**	**1,100**	**1,100**	**1,200**	**1,200**
53060	Services	980	5,000	5,000	5,000	5,000
53080	Dues & Subscriptions	250	400	400	500	500
53290	Telephone Exp.	794	700	700	700	700
53110	Fees, Permits, Licenses	22	-	25	-	-
53180	Postage	7	100	100	100	100
52080	Fuel & Oil	407	900	500	500	500
53270	Repairs & Maint - Vehicle	87	1,000	1,300	1,500	1,500
53300	Travel & Meetings	248	500	500	600	600
53280	Staff Development	185	500	800	1,000	1,000
	Total Purchased Services	**2,980**	**9,100**	**9,325**	**9,900**	**9,900**
	TOTAL	**47,331**	**53,735**	**53,960**	**64,440**	**75,997**

BUDGET SUMMARY

Personnel	44,078	43,535	43,535	53,340	64,897
Supplies	274	1,100	1,100	1,200	1,200
Purchased Services	2,980	9,100	9,325	9,900	9,900
Gross City Cost	**47,331**	**53,735**	**53,960**	**64,440**	**75,997**

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	-	640,348	-	687,587	688,021
Revenue	37,337	39,439	39,439	47,618	48,065
Net City Cost	(37,337)	600,909	(39,439)	639,969	639,956
Budgeted Positions	0	0	0	0	0

SUMMARY OF CHANGES: The following accounts changed by more than 10% from the previous budget year: Property Tax Revenue and Interest Earned. Overall, the revenue increased 22% and expenditures increased 7%. The fund balance decreased by 99.78% from 2016. This is due to the fact that the City appropriates all of the available fund balance in case we need to spend the funds.

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

PERFORMANCE MEASURES

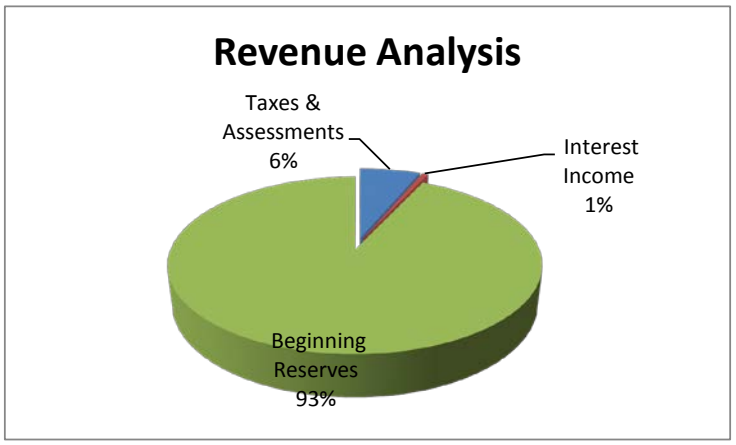
	2015 Actual	2016 Estimated	2017 Projected
Efficiency Measures			
Per Capita Cost (City Support)	(4.77)	(5.04)	81.81

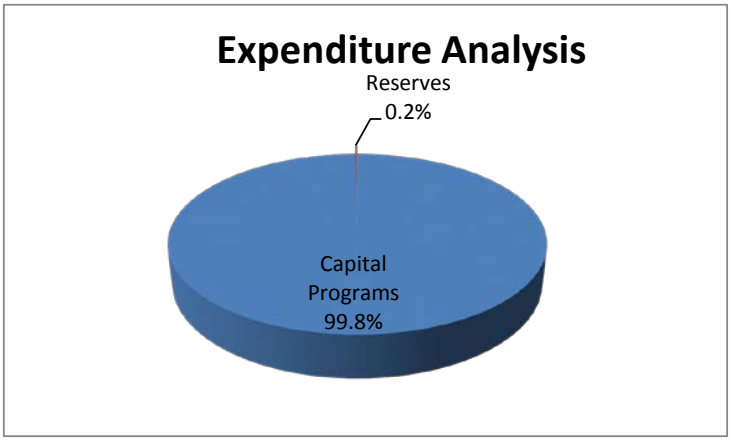
Finance Recommendation: Approve as requested.

Council Action: Approved as requested with changes to Property Tax Revenue and Capital Projects.

BUDGET SUMMARY

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
REVENUES						
	Taxes & Assessments	36,302	38,839	38,839	43,118	43,565
	Interest Income	1,035	600	600	4,500	4,500
	Beginning Reserves	564,622	602,092	601,959	641,398	641,398
	TOTAL REVENUES	**601,959**	**641,531**	**641,398**	**689,016**	**689,463**
BUDGET SUMMARY						
	Capital Programs	-	640,348	-	687,587	688,021
	Reserves	601,959	1,183	641,398	1,429	1,442
	TOTAL COSTS	**601,959**	**641,531**	**641,398**	**689,016**	**689,463**





REVENUE DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
31610	Interest Earned	1,035	600	600	4,500	4,500
31100	Property Tax	36,302	38,839	38,839	43,118	43,565
39390	Tabor Reserve	1,020	1,124	1,120	1,183	1,183
39399	Restricted Reserves	563,602	600,968	600,839	640,215	640,215
	TOTAL	**601,959**	**641,531**	**641,398**	**689,016**	**689,463**

REVENUE SUMMARY

Taxes & Assessments	36,302	38,839	38,839	43,118	43,565
Interest Income	1,035	600	600	4,500	4,500
Beginning Reserves	564,622	602,092	601,959	641,398	641,398
TOTAL REVENUES	**601,959**	**641,531**	**641,398**	**689,016**	**689,463**

BUDGET DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
57500	Capital Expenditures	-	640,348	-	687,587	688,021
59090	Tabor Reserve	1,120	1,183	1,183	1,429	1,442
59040	Restricted Reserves	600,839	-	640,215	0	(0)
	TOTAL	**601,959**	**641,531**	**641,398**	**689,016**	**689,463**

BUDGET SUMMARY

Capital Programs	-	640,348	-	687,587	688,021
Reserves	601,959	1,183	641,398	1,429	1,442
TOTAL COSTS	**601,959**	**641,531**	**641,398**	**689,016**	**689,463**

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	32,979	85,000	70,000	61,000	61,000
Fixed Cost	15,018	25,000	25,000	25,000	25,000
Capital Outlay	270,927	1,307,100	1,320,750	1,185,000	1,085,000
Gross City Cost	318,924	1,417,100	1,415,750	1,271,000	1,171,000
Revenue	888,699	484,530	718,085	523,926	563,926
Net City Cost	(569,775)	932,570	697,665	747,074	607,074
Budgeted Positions	0	0	0	0	0

SUMMARY OF CHANGES: Those accounts that changed by more than 10% are: Use Taxes, Streets Infrastructure Asses, Interest Earned, Contractural Services and Capital Projects. Capital Projects requested are Factory Circle ($190,000), S. Denver Ave. ($795,000) and Misc Curb, Gutter & Sidewalk ($100,000). Overall the revenue for this fund increased 16% and expenditures decreased by 17%. The fund balance is expected to decrease by 70.88% from 2016. This is due to capital projects being planned in 2017.

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

PERFORMANCE MEASURES

	2015 Actual	2016 Estimated	2017 Projected
Efficiency Measures/ Lineal Feet Resurfaced	1,815	3,020	18,340
71% of Cost for Resurfacing	$ 125	$ 333	$ 45
Per Capita Cost (City Support)	$ (72.84)	$ 89.19	$ 77.61

Finance Recommendation: Approve as requested.

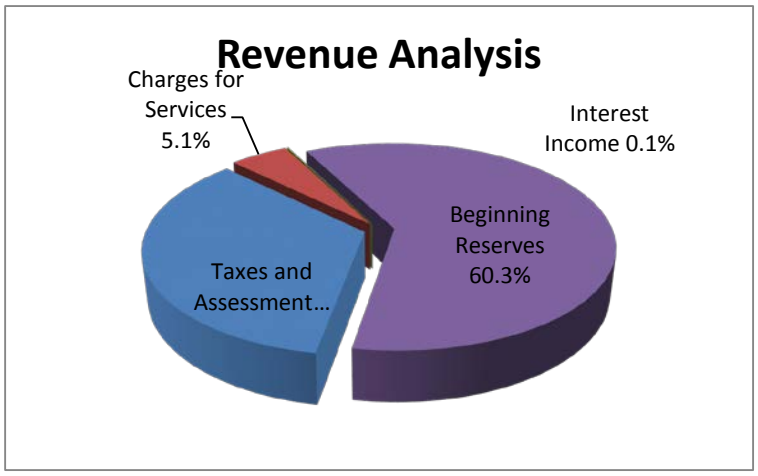
Council Action: Approved as requested with moving $75,000 of Development Fee-Streets from General Fund to Street Sales Tax Fund for the projected 2016 year-end and doing the same thing for 2017 in the amount of $40,000. In addition, Council added $50,000 to Capital Projects for Misc Curb, Gutter & Sidewalk and they removed $150,000 from Capital Projects for the Library Sidewalk & Trail.

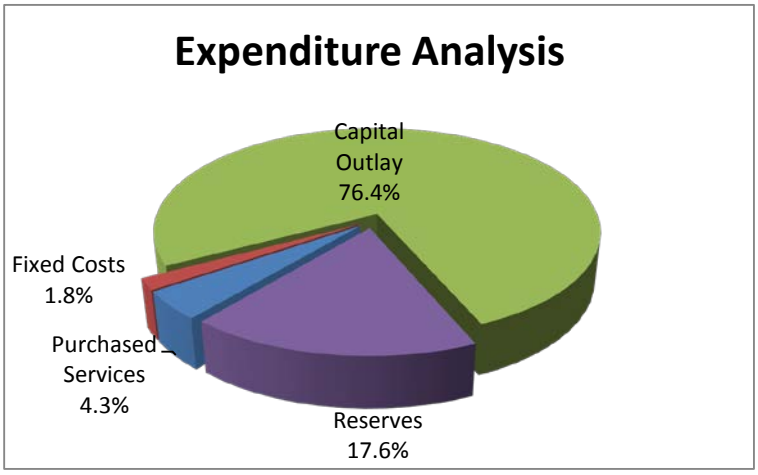
BUDGET SUMMARY

Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
REVENUE					
Taxes and Assessments	482,808	451,630	501,808	490,526	490,526
Charges for Services	404,668	32,200	213,777	32,200	72,200
Interest Income	1,223	700	2,500	1,200	1,200
Beginning Reserves	984,428	468,645	1,554,203	856,538	856,538
TOTAL REVENUES	**1,873,128**	**953,175**	**2,272,288**	**1,380,464**	**1,420,464**

BUDGET SUMMARY

Purchased Services	32,979	85,000	70,000	61,000	61,000
Fixed Costs	15,018	25,000	25,000	25,000	25,000
Capital Outlay	270,927	1,307,100	1,320,750	1,185,000	1,085,000
Reserves	1,554,203	(463,925)	856,538	109,464	249,464
Gross City Cost	**1,873,128**	**953,175**	**2,272,288**	**1,380,464**	**1,420,464**





BUDGET DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
31120	Sales Tax Revenue	472,273	438,630	453,457	462,526	462,526
31121	Sales Tax Rebate	(6,147)	(12,000)	(6,000)	(12,000)	(12,000)
31130	Use Taxes	16,683	25,000	54,351	40,000	40,000
33150	Street Infrastructure Assessment	404,668	32,200	213,777	32,200	72,200
31610	Interest Earned	1,223	700	2,500	1,200	1,200
	Restricted Fund Balances					
39340	Street Infrastructure Fee Res	126,967	-	531,635	(0)	(0)
39325	Sidewalk Reserve	-	10,000	-	-	-
39399	Unappropriated Reserves	767,929	369,441	935,907	759,996	759,996
39390	Tabor Reserve	29,533	14,204	26,661	21,543	21,543
39323	Contingency Reserve	60,000	75,000	60,000	75,000	75,000
	TOTAL	**1,873,128**	**953,175**	**2,272,288**	**1,380,464**	**1,420,464**

REVENUE SUMMARY

Taxes and Assessments	482,808	451,630	501,808	490,526	490,526
Charges for Services	404,668	32,200	213,777	32,200	72,200
Interest Income	1,223	700	2,500	1,200	1,200
Beginning Reserves	984,428	468,645	1,554,203	856,538	856,538
TOTAL REVENUES	**1,873,128**	**953,175**	**2,272,288**	**1,380,464**	**1,420,464**

BUDGET DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
53060	Contractual Services	5,887	30,000	15,000	6,000	6,000
53150	Patching	27,092	55,000	55,000	55,000	55,000
	Total Purchased Services	**32,979**	**85,000**	**70,000**	**61,000**	**61,000**
55255	Snow Removal	15,018	25,000	25,000	25,000	25,000
	Total Fixed Costs	**15,018**	**25,000**	**25,000**	**25,000**	**25,000**
57500	Capital Projects	-	-	-	-	-
57500	Curbs / Gutters / Sidewalks		10,000	10,000		
57500	Handicap Ramps on Rollie from 3rd to 9th	35,635				
57500	Pave 9th St.	235,292				
57500	Factory Circle				190,000	190,000
57500	Half Cost S Denver Ave FDR		101,917	115,567	795,000	795,000
57500	Pave 14th Street		573,183	573,183		
57500	Coyote Creek Sidewalk Rehab		100,000	100,000	-	-
57500	Engineering/Improve16th St. (85 to RR Tracks)		72,000	72,000		
57500	Half of Paving 16th St.		450,000	450,000		
57500	Misc Curb/Gutter/Sidewalk		-	-	50,000	100,000
57500	Library Sidewalk & Trail				150,000	-
	Total Capital Outlay	**270,927**	**1,307,100**	**1,320,750**	**1,185,000**	**1,085,000**
	Restricted Fund Balances					
59040	Fund Balance Reserves	935,907	(600,661)	759,996	3,747	142,547
59020	Emergency Reserve	26,661	14,536	21,543	15,718	16,918
59023	Contingency Reserve	60,000	90,000	75,000	90,000	90,000
59024	Sidewalk Reserve	-	-	-	-	-
59070	Street Infrastructure Fee Reserve	531,635	32,200	(0)	-	-
	Total Reserves	**1,554,203**	**(463,925)**	**856,538**	**109,464**	**249,464**
	TOTAL	**1,873,128**	**953,175**	**2,272,288**	**1,380,464**	**1,420,464**

BUDGET SUMMARY

Personnel					
Supplies					
Purchased Services	32,979	85,000	70,000	61,000	61,000
Fixed Costs	15,018	25,000	25,000	25,000	25,000
Capital Outlay	270,927	1,307,100	1,320,750	1,185,000	1,085,000
Reserves	1,554,203	(463,925)	856,538	109,464	249,464
Gross City Cost	**1,873,128**	**953,175**	**2,272,288**	**1,380,464**	**1,420,464**

Budget Unit Summary

AGENCY/DEPARTMENT NAME: Public & School Library

BUDGET TITLE & NUMBER: 25-700

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

Resources	Actual Last Year	Budgeted Current Year	Projected Current Year	Requested Next Year	Final Next Year
Personnel Services	537,772	669,846	669,846	721,532	719,327
Supplies	124,650	260,000	260,000	228,000	228,000
Purchased Services	37,840	107,700	107,700	124,000	124,000
Fixed Cost	35,928	71,506	71,506	81,276	81,276
Capital Outlay	-	165,000	165,000	195,000	195,000
Gross City Cost	736,190	1,274,052	1,274,052	1,349,808	1,347,603
Revenue	1,325,172	2,887,864	2,948,846	2,283,136	2,283,136
Net City Cost	(588,982)	(1,613,812)	(1,674,794)	(933,328)	(935,533)
Budgeted Positions	11.65	12.85	12.85	12.85	12.85

SUMMARY OF CHANGES: The following accounts changed by more than 10%: High Plains Library Contribution, Workers Compensation, Health Insurance Expense, Dental Insurance Expense, Vision Insurance Expense, Life & AD&D Insurance Expense, Long Term Disability Insurance Expense, Employee Assistance Program, Equipment < $5,000, Repairs & Maint - Facility, Staff Development, Insurance - Premiums, Leases & Rentals - Equipment, Misc Expenditures and Capital Projects. Capital project requests include Radio Frequency ID Tags ($80,000), Security Gates ($15,000) and New Entrance ($100,000). Overall, the revenue for this fund decreased 21% and the expenditures increased 6%. The projected fund balance increased 27.24% from 2016. This is due to an higher beginning reserve balance in 2017.

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

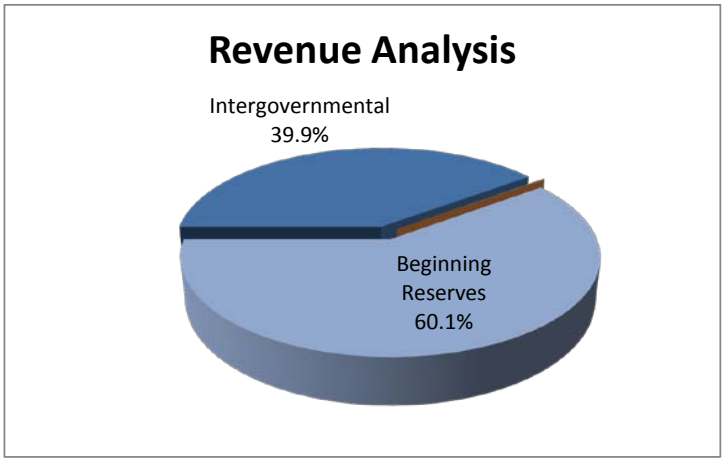
PERFORMANCE MEASURES

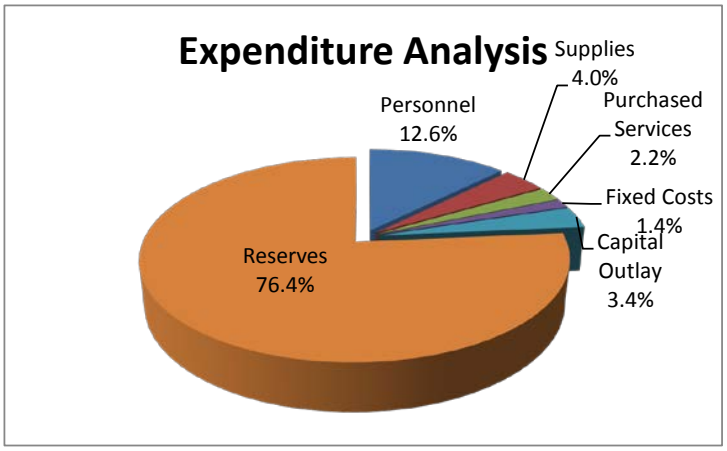
	2015 Actual	2016 Estimated	2017 Projected
Efficiency Measures			
Number of Library Cards	3,168	3,500	3,800
Number of Books Checked Out	40,735	45,000	50,000
Service Pop.	12,408	12,782	12,973
Book Coll.	39,076	42,000	40,000
Audiobooks	2,382	2,160	2,400
DVD's	4,632	4,800	5,100
Periodicals	78	75	70
Cost Per Card	$ (186)	$ (479)	$ (246)
Per Capita Cost (City Support)	$ (75.30)	$ (214.11)	$ (119.60)

Finance Recommendation:	**Approve as requested.**
Council Action:	**Approved as requested with a decrease to Health Insurance Expense, with a decrease to Dental Insurance Expense, with an increase to Life & AD&D Insurance Expense and with an increase to Long Term Disability Insurance Expense.**

BUDGET SUMMARY

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
REVENUES						
	Intergovernmental	1,311,322	2,885,364	2,939,712	2,278,636	2,278,636
	Charges for Services	1,117	-	-	-	-
	Fines and Forfeits	2,142	-	1,500	2,000	2,000
	Interest Income	832	500	500	500	500
	Private Contributions	4,563	2,000	2,000	2,000	2,000
	Other	5,196	-	5,134	-	-
	Beginning Reserves	1,170,067	1,533,501	1,759,049	3,433,843	3,433,843
	TOTAL REVENUES	**2,495,239**	**4,421,365**	**4,707,895**	**5,716,979**	**5,716,979**
BUDGET SUMMARY						
	Personnel	537,772	669,846	669,846	721,532	719,327
	Supplies	124,650	260,000	260,000	228,000	228,000
	Purchased Services	37,840	107,700	107,700	124,000	124,000
	Fixed Costs	35,928	71,506	71,506	81,276	81,276
	Capital Outlay	-	165,000	165,000	195,000	195,000
	Reserves	1,759,049	3,147,313	3,433,843	4,367,171	4,369,376
	Gross City Cost	**2,495,239**	**4,421,365**	**4,707,895**	**5,716,979**	**5,716,979**





REVENUE DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
31185	High Plains Contribution	1,311,322	2,885,364	2,939,712	2,278,636	2,278,636
	Intergovernmental	**1,311,322**	**2,885,364**	**2,939,712**	**2,278,636**	**2,278,636**
36180	Taxable Sales	1,117	-	-	-	-
	Charge For Services	**1,117**	**-**	**-**	**-**	**-**
31610	Interest Earned	832	500	500	500	500
39020	Donations	363	-	-	-	-
39035	Donations - Summer Reading Pr	4,200	2,000	2,000	2,000	2,000
39000	Misc Revenue	5,196	-	5,134	-	-
39005	Lost or Damaged Items	2,142	-	1,500	2,000	2,000
	Other Revenue	**12,733**	**2,500**	**9,134**	**4,500**	**4,500**
39390	Tabor Reserve	33,625	39,573	39,391	88,465	88,465
39380	Restricted for Donations	113,104	113,104	113,099	113,099	113,099
39399	Unappropriated Reserves	1,023,338	1,380,824	1,606,559	3,232,279	3,232,279
	Reserves	**1,170,067**	**1,533,501**	**1,759,049**	**3,433,843**	**3,433,843**
	TOTAL	2,495,239	4,421,365	4,707,895	5,716,979	5,716,979

REVENUE SUMMARY

Intergovernmental	1,311,322	2,885,364	2,939,712	2,278,636	2,278,636
Charges for Services	1,117	-	-	-	-
Fines and Forfeits	2,142	-	1,500	2,000	2,000
Interest Income	832	500	500	500	500
Private Contributions	4,563	2,000	2,000	2,000	2,000
Other	5,196	-	5,134	-	-
Beginning Reserves	1,170,067	1,533,501	1,759,049	3,433,843	3,433,843
TOTAL REVENUES	**2,495,239**	**4,421,365**	**4,707,895**	**5,716,979**	**5,716,979**

BUDGET DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
51100	Salaries & Wages	423,917	535,967	535,967	567,900	567,900
51110	FICA	25,331	33,228	33,228	35,211	35,211
51115	Medicare	5,924	7,771	7,771	8,237	8,237
51120	Worker's Comp	-	13,432	13,432	15,793	15,793
51210	Unemployment Ins.	1,463	1,614	1,614	1,711	1,711
51220	Health Insurance	56,850	49,651	49,651	61,891	58,703
51230	Dental Insurance	4,626	4,825	4,825	5,892	5,480
51240	Vision Insurance	788	826	826	951	951
51250	Life & AD&D Ins	1,002	1,143	1,143	1,221	2,508
51255	VALIC Retirement 4.0	16,462	19,897	19,897	21,140	21,140
51285	Long Term Disability Ins	1,409	1,492	1,492	1,585	1,693
	Total Personnel	**537,772**	**669,846**	**669,846**	**721,532**	**719,327**
52010	Gen Supplies	19,370	30,000	30,000	30,000	30,000
52021	Reference Books	8,176	15,000	15,000	15,000	15,000
52022	Children's Reading Materials	28,551	24,000	24,000	24,000	24,000
52023	Adult's Reading Materials	18,048	30,000	30,000	30,000	30,000
52024	Young Adult Reading Mat	16,240	20,000	20,000	20,000	20,000
52025	Periodicals	4,490	6,000	6,000	6,000	6,000
52026	Videos	5,083	10,000	10,000	10,000	10,000
52027	Audio Tapes	17,443	18,000	18,000	18,000	18,000
52028	Music CD's	1,933	5,000	5,000	5,000	5,000
52029	Audio Visual Materials	2,929	4,000	4,000	4,000	4,000
52030	Electronic Media Material	-	1,000	1,000	1,000	1,000
53105	Equip <$5000	2,387	97,000	97,000	65,000	65,000
	Total Supplies	**124,650**	**260,000**	**260,000**	**228,000**	**228,000**
51290	Employee Assistance Prog	400	300	300	600	600
53020	Auditor Fees	16,600	20,000	20,000	20,000	20,000
53030	Bank Charges	48	100	100	100	100
53060	Services	2,443	15,000	15,000	15,000	15,000
53080	Dues & Subscriptions	2,039	2,000	2,000	2,000	2,000
53110	Fees/Permits/Licenses	2,097	4,800	4,800	4,800	4,800
53120	Legal Fees	429	20,000	20,000	20,000	20,000
53180	Postage	369	1,500	1,500	1,500	1,500
53200	Printing	1,392	2,000	2,000	2,000	2,000
53240	Repairs & Maint - Equip	-	10,000	10,000	10,000	10,000
53250	Repairs & Maint - Facility	-	10,000	10,000	25,000	25,000
53280	Staff Development	1,091	2,000	2,000	3,000	3,000
53290	Telephone Expense	-	1,000	1,000	1,000	1,000
53300	Travel & Meetings	1,159	3,000	3,000	3,000	3,000
53320	Utilities - Electric	8,356	10,000	10,000	10,000	10,000
53330	Utilities - Gas	1,014	5,000	5,000	5,000	5,000
53340	Utilities - Water & Sewer	403	1,000	1,000	1,000	1,000

BUDGET DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
	Total Purchased Services	**37,840**	**107,700**	**107,700**	**124,000**	**124,000**
55050	Capital Lease	-	300	300	300	300
55260	Insurance-Cirsa	-	6,706	6,706	14,976	14,976
55280	Insurance Deductible	500	500	500	500	500
55300	Leases & Rentals	2,461	2,000	2,000	3,300	3,300
55350	Misc Expenditures	-	-	-	200	200
55378	Program-Outreach	8,467	20,000	20,000	20,000	20,000
55379	Program-Children	1,137	10,000	10,000	10,000	10,000
55381	Program-Young Adult	6,041	10,000	10,000	10,000	10,000
55382	Program-Adult	8,526	12,000	12,000	12,000	12,000
55384	Program-Summer Reading	8,796	10,000	10,000	10,000	10,000
	Total Fixed Charges	**35,928**	**71,506**	**71,506**	**81,276**	**81,276**
59040	To Fund Balance Reserve	1,606,559	2,947,573	3,232,279	4,185,578	4,187,783
59050	Restricted for Donations	113,099	113,104	113,099	113,099	113,099
59090	Tabor Reserve	39,391	86,636	88,465	68,494	68,494
	Total Reserves	**1,759,049**	**3,147,313**	**3,433,843**	**4,367,171**	**4,369,376**
57500	Capital Project	-	-	-	-	-
57500	Radio Freq ID Tags			-	80,000	80,000
57500	Security Gates		15,000	15,000	15,000	15,000
57500	New Entrance		150,000	150,000	100,000	100,000
	Total Capital Outlay	**-**	**165,000**	**165,000**	**195,000**	**195,000**
	Total	**2,495,239**	**4,421,365**	**4,707,895**	**5,716,979**	**5,716,979**

BUDGET SUMMARY

Personnel	537,772	669,846	669,846	721,532	719,327
Supplies	124,650	260,000	260,000	228,000	228,000
Purchased Services	37,840	107,700	107,700	124,000	124,000
Fixed Costs	35,928	71,506	71,506	81,276	81,276
Capital Outlay	-	165,000	165,000	195,000	195,000
Reserves	1,759,049	3,147,313	3,433,843	4,367,171	4,369,376
Gross City Cost	**2,495,239**	**4,421,365**	**4,707,895**	**5,716,979**	**5,716,979**

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	323,098	344,759	344,759	367,598	397,961
Supplies	52,051	49,300	49,375	53,450	53,450
Purchased Services	88,567	106,825	104,875	110,575	110,575
Fixed Cost	19,010	26,246	21,641	22,791	22,791
Capital Outlay	36,311	60,000	37,744	5,000	5,000
Gross City Cost	519,037	587,130	558,394	559,414	589,777
Transfer-out to Recreation Fund	-	(381,435)	(381,435)	(345,670)	(383,301)
Transfer-in from General Fund	52,511	41,835	41,835	52,390	26,195
Revenue	656,698	633,430	941,343	706,776	766,776
Net City Cost	(190,172)	293,300	(43,349)	145,918	180,107
Budgeted Positions	7.04	6.59	6.59	6.59	7.05

SUMMARY OF CHANGES: The revenue for this fund increased by 17% and expenditures decreased by 1%. The projected fund balance decreased by 21.38%. This is mostly due to the transfer out to the Recreation Center Fund.

OBJECTIVES: See individual budget units.

PERFORMANCE MEASURES

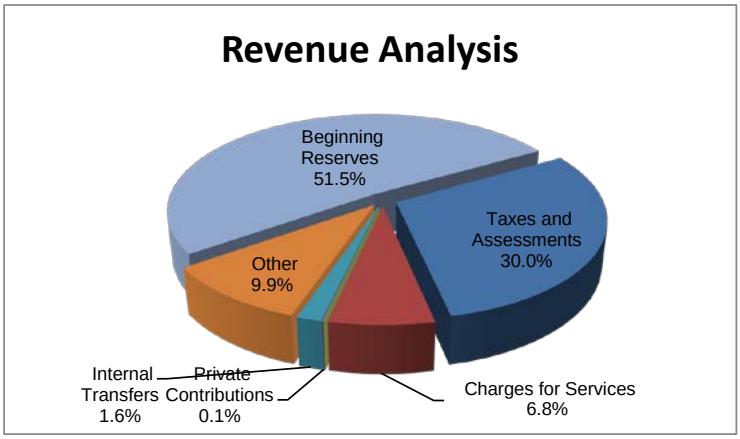
	2015 Actual	2016 Estimated	2017 Projected
Efficiency Measures			
Per Capita Cost (City Support)	$ (24.31)	$ (5.54)	$ 23.03

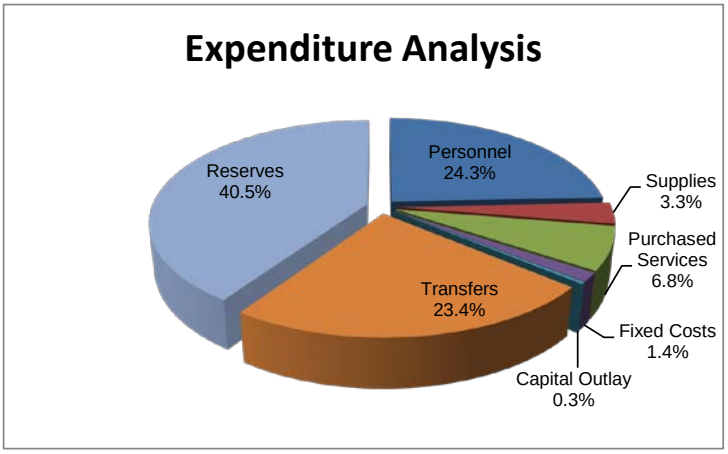
Finance Recommendation: See individual budget units.

Council Action: See individual budget units.

BUDGET SUMMARY

Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
REVENUES					
Taxes and Assessments	482,808	451,630	496,457	490,526	490,526
Charges for Services	114,282	117,650	101,325	111,800	111,800
Interest Income	420	300	700	700	700
Private Contributions	300	1,600	1,500	1,500	1,500
Internal Transfers	52,511	41,835	41,835	52,390	26,195
Other	58,888	62,250	341,361	102,250	162,250
Beginning Reserves	608,950	669,333	799,122	842,471	842,471
TOTAL REVENUES	**1,318,159**	**1,344,598**	**1,782,300**	**1,601,637**	**1,635,442**
BUDGET SUMMARY					
Personnel	323,098	344,759	344,759	367,598	397,961
Supplies	52,051	49,300	49,375	53,450	53,450
Purchased Services	88,567	106,825	104,875	110,575	110,575
Fixed Costs	19,010	26,246	21,641	22,791	22,791
Capital Outlay	36,311	60,000	37,744	5,000	5,000
Transfers	-	381,435	381,435	345,670	383,301
Reserves	799,122	376,033	842,471	696,553	662,364
Gross City Cost	**1,318,159**	**1,344,598**	**1,782,300**	**1,601,637**	**1,635,442**





REVENUE DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
31120	Sales Tax Revenue	472,273	438,630	453,457	462,526	462,526
31121	Sales Tax Rebate	(6,147)	(12,000)	(12,000)	(12,000)	(12,000)
31130	Use Tax	16,683	25,000	55,000	40,000	40,000
36010	Enhancement Assessment	53,638	57,000	336,111	97,000	157,000
36040	Facility Rentals	36,924	40,000	27,000	37,000	37,000
36060	Community Center Classes	284	300	100	150	150
31610	Interest Earned	420	300	700	700	700
39000	Misc Revenue	9,449	6,000	8,500	8,500	8,500
36176	Cultural Programs	-	150	150	150	150
39010	SPVHS Land Payment	5,250	5,250	5,250	5,250	5,250
	Total Community Recreation	**588,773**	**560,630**	**874,268**	**639,276**	**699,276**
36015	Senior Programs Fees	6,755	8,000	8,500	9,000	9,000
	Total Senior Program	**6,755**	**8,000**	**8,500**	**9,000**	**9,000**
36020	Other Recreation Fees	2,970	3,000	2,000	2,000	2,000
36030	Concession Revenue	1,074	1,200	1,200	1,000	1,000
	Total Youth Program	**4,044**	**4,200**	**3,200**	**3,000**	**3,000**
36200	Soccer Fees	8,499	8,000	10,375	8,000	8,000
36205	Baseball Fees	8,147	16,000	10,500	12,000	12,000
36210	Basketball Fees	13,710	5,000	6,000	6,000	6,000
36215	Adult Sports League	950	2,000	1,500	2,000	2,000
36230	Youth Sports Camp	26	-	-	-	-
36220	Youth Softball	18,395	20,000	16,500	18,000	18,000
36225	Volleyball Fees	7,050	7,000	8,000	7,000	7,000
36035	Coaches Program	50	1,000	1,000	1,000	1,000
39020	Donations Private	300	1,000	1,000	1,000	1,000
	Total Athletics	**57,126**	**60,000**	**54,875**	**55,000**	**55,000**
39021	Donations Private - Museum	-	600	500	500	500
	Total Museum	**-**	**600**	**500**	**500**	**500**
	Restricted Reserves					
39390	Tabor Reserve	18,937	16,986	19,701	28,240	28,240
39391	Museum Reserve	12,950	13,170	12,950	12,950	12,950
39399	Unappropriated Reserve	577,063	639,177	766,471	801,281	801,281
	Restricted Reserves	**608,950**	**669,333**	**799,122**	**842,471**	**842,471**
39200	Transfer from General Fund	52,511	41,835	41,835	52,390	26,195
	Total Transfers	**52,511**	**41,835**	**41,835**	**52,390**	**26,195**
	TOTAL	**1,318,159**	**1,344,598**	**1,782,300**	**1,601,637**	**1,635,442**

REVENUE DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
REVENUE SUMMARY						
	Taxes and Assessments	482,808	451,630	496,457	490,526	490,526
	Charges for Services	114,282	117,650	101,325	111,800	111,800
	Interest Income	420	300	700	700	700
	Private Contributions	300	1,600	1,500	1,500	1,500
	Internal Transfers	52,511	41,835	41,835	52,390	26,195
	Other	58,888	62,250	341,361	102,250	162,250
	Beginning Reserves	608,950	669,333	799,122	842,471	842,471
	TOTAL REVENUES	**1,318,159**	**1,344,598**	**1,782,300**	**1,601,637**	**1,635,442**

BUDGET DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
51100	Salaries & Wages	261,836	272,964	272,964	284,342	308,074
51105	Overtime	19	100	100	100	100
51110	FICA	15,066	16,930	16,930	17,635	19,105
51115	Medicare	3,524	3,957	3,957	4,126	4,470
51255	VALIC Retirement 4.0	8,649	8,968	8,968	9,335	10,229
51240	Vision Insurance	402	465	465	528	586
51220	Health Insurance	29,354	28,030	28,030	38,340	41,335
51230	Dental Insurance	2,052	2,373	2,373	3,190	3,271
51250	Life & AD&D Insurance	481	519	519	544	1,142
51285	Long Term Disability	634	673	673	699	818
51120	Worker's Comp	332	8,954	8,954	7,897	7,897
51210	Unemployment Ins	749	826	826	862	934
	Total Personnel	**323,098**	**344,759**	**344,759**	**367,598**	**397,961**
52010	General Supplies	26,040	22,300	22,300	22,300	22,300
52020	Office Supplies	1,160	1,500	1,500	1,500	1,500
53310	Uniforms	16,256	14,000	14,075	14,150	14,150
53105	Equipment <$5000	8,595	11,500	11,500	15,500	15,500
	Total Supplies	**52,051**	**49,300**	**49,375**	**53,450**	**53,450**
53060	Services	13,269	13,950	13,250	13,250	13,250
55095	Coaches Program	151	350	350	300	300
53080	Dues & Subscriptions	6,839	4,400	4,250	4,300	4,300
53320	Utilities - Electrical	24,210	23,700	23,700	23,700	23,700
53330	Utilities - Gas	6,091	8,500	8,500	8,500	8,500
53340	Utilities - Water & Sewer	2,373	2,550	2,550	2,550	2,550
53290	Telephone	4,702	4,000	4,600	4,600	4,600
53180	Postage	816	1,350	1,150	1,350	1,350
52080	Fuel & Oil	931	1,600	1,600	1,600	1,600
53200	Printing	1,323	2,200	2,200	2,200	2,200
53240	Repair & Maintenance - Equip	3,417	6,800	6,300	6,300	6,300
53250	Repair & Maintenance - Facility	3,903	5,500	6,500	7,000	7,000
53260	Repairs & Maintenance - Ground	8,090	18,500	16,500	21,000	21,000
53270	Repairs & Maintenance - Vehicle	1,032	1,500	1,500	1,500	1,500
53300	Travel/Meetings	545	1,100	1,100	1,100	1,100
53280	Staff Development	682	1,700	1,700	1,700	1,700
55350	Misc. Expenditures	99	125	125	125	125
55390	Senior Programs	10,095	9,000	9,000	9,500	9,500
	Total Purchased Services	**88,567**	**106,825**	**104,875**	**110,575**	**110,575**
55220	Finance Charges	77	70	115	115	115

BUDGET DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
53075	Contracted Officials	17,982	20,000	18,000	19,000	19,000
55100	Concession Expenses	120	900	800	800	800
55260	Insurance - CIRSA Premiums	-	1,676	1,676	1,676	1,676
55280	Cirsa Ins. Claims	500	500	500	500	500
55406	Programs - Cultural	330	500	500	600	600
55420	Storm Drainage (WF Lease)	-	2,500	-	-	-
55300	Leases & Rentals	-	100	50	100	100
	Total Fixed Charges	**19,010**	**26,246**	**21,641**	**22,791**	**22,791**
57500	Capital Projects	36,311	60,000	37,744	5,000	5,000
	Total Capital Outlay	**36,311**	**60,000**	**37,744**	**5,000**	**5,000**
59200	Transfer to Rec Center Fund	-	381,435	381,435	345,670	383,301
	Total Transfers	**-**	**381,435**	**381,435**	**345,670**	**383,301**
	Restricted Reserves					
59090	Tabor Reserve	19,701	19,003	28,240	21,203	23,003
59041	Museum Reserve	12,950	13,170	12,950	12,950	12,950
59040	Fund Balance Reserve	766,471	343,860	801,281	662,400	626,411
	Restricted Reserves	**799,122**	**376,033**	**842,471**	**696,553**	**662,364**
	TOTAL	**1,318,159**	**1,344,598**	**1,782,300**	**1,601,637**	**1,635,442**

BUDGET SUMMARY

Personnel	323,098	344,759	344,759	367,598	397,961
Supplies	52,051	49,300	49,375	53,450	53,450
Purchased Services	88,567	106,825	104,875	110,575	110,575
Fixed Charges	19,010	26,246	21,641	22,791	22,791
Capital Outlay	36,311	60,000	37,744	5,000	5,000
Transfers	-	381,435	381,435	345,670	383,301
Reserves	799,122	376,033	842,471	696,553	662,364
Gross City Cost	**1,318,159**	**1,344,598**	**1,782,300**	**1,601,637**	**1,635,442**

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	241,909	250,751	250,751	262,580	292,876
Supplies	18,252	20,300	20,375	20,375	20,375
Purchased Services	55,679	69,975	68,725	72,775	72,775
Fixed Cost	638	5,206	2,601	2,651	2,651
Capital Outlay	-	60,000	37,744	-	-
Gross City Cost	316,478	406,232	380,196	358,381	388,677
Transfers to Recreation Fund	-	(381,435)	(381,435)	(345,670)	(383,301)
Revenue	592,817	564,830	877,468	642,276	702,276
Net City Cost	(276,339)	222,837	(115,837)	61,775	69,702
Budgeted Positions	3.97	3.87	3.87	3.87	4.33

SUMMARY OF CHANGES: Accounts that changed by more than 10% are: Use Taxes, All Other Recreation Fees, Concession Revenue, Classes, Interest Earned, Enhancement Assessment, Misc Revenue, Salaries & Wages, FICA, Medicare, Workers Compensation, Unemployment Insurance, Health Insurance Expense, Dental Insurance Expense, Vision Insurance Expense, Life & AD&D Insurance, Retirement, Long Term Disability, Dues and Subscriptions, Postage, CPA R&M Facility/Comm Ctr, Repairs & Maint-Grounds, Concession Expenses, Finance Charges, Sales Tax Rebate and Capital Projects. The revenue for this department increased 24% while the expenditures decreased 3%.

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

PERFORMANCE MEASURES

	2015 Actual	2016 Estimated	2017 Projected
FTE's per 1,000/Capita	$ 0.51	$ 0.49	$ 0.55
Community Center Participants	28,344	28,000	28,000
Meeting Room Rental Permits	321	400	400
Craft Room Permits	164	135	140
Kitchen Permits	0	0	0
Senior Lounge Participants	256	1,700	1,750
Craft Room Participants	3,692	2,500	2,750
Per Capita Cost (city support)	$ (35.33)	$ (14.81)	$ 8.91

Finance Recommendation: Approve as requested.

Council Action: Approved as requested with increasing Enhancement Assessment by $200,000 from the General Fund Development Fee-Parks in 2016, with decreasing Enhancement Assessment by $67,000 that should go to the Golf Fund in 2016, with increasing Enhancement Assessment by $100,000 from General Fund Development Fee-Parks in 2017, with decreasing Enhancement Assessment by $40,000 that should go to the Golf Fund in 2017, with increasing Transfer Out to the Recreation Center Fund by $37,631, with increasing Salaries & Wages by $23,732, with increasing FICA by $1,470, with increasing Medicare by $344, with increasing Health Insurance Expense by $2,995, with increasing Dental Insurance Expense by $154, with increasing Vision Insurance Expense by $58, with increasing Life & AD&D Insurance by $466, with increasing Long Term Disability by $111, with increasing Retirement by $894 and with increasing Unemployment Insurance by $72.

REVENUE DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
31120	Sales Tax Revenue	472,273	438,630	453,457	462,526	462,526
31121	Sales Tax Rebate	(6,147)	(12,000)	(12,000)	(12,000)	(12,000)
31130	Use Tax	16,683	25,000	55,000	40,000	40,000
36010	Enhancement Assessment	53,638	57,000	336,111	97,000	157,000
36040	Facility Rentals	36,924	40,000	27,000	37,000	37,000
36060	Community Center Classes	284	300	100	150	150
31610	Interest Earned	420	300	700	700	700
39000	Misc Revenue	9,449	6,000	8,500	8,500	8,500
39010	SPVHS Land Payment	5,250	5,250	5,250	5,250	5,250
	Total Community Recreation	**588,773**	**560,480**	**874,118**	**639,126**	**699,126**
36176	Cultural Programs	-	150	150	150	150
36020	Other Recreation Fees	2,970	3,000	2,000	2,000	2,000
36030	Concession Revenue	1,074	1,200	1,200	1,000	1,000
	Total Programs	**4,044**	**4,350**	**3,350**	**3,150**	**3,150**
	Restricted Reserves					
39390	Tabor Reserve	18,937	16,986	19,701	28,240	28,240
39399	Unappropriated Reserve	577,063	639,177	766,471	801,281	801,281
	Total Reserves	**596,000**	**656,163**	**786,172**	**829,521**	**829,521**
	TOTAL	**1,188,817**	**1,220,993**	**1,663,640**	**1,471,797**	**1,531,797**

REVENUE SUMMARY

Taxes and Assessments	482,808	451,630	496,457	490,526	490,526
Charges for Services	41,252	44,650	30,450	40,300	40,300
Interest Income	420	300	700	700	700
Other	68,336	68,250	349,861	110,750	170,750
Beginning Reserves	596,000	656,163	786,172	829,521	829,521
TOTAL REVENUES	**1,188,817**	**1,220,993**	**1,663,640**	**1,471,797**	**1,531,797**

BUDGET DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
51100	Salaries & Wages	189,526	192,912	192,912	201,274	225,006
51105	Overtime	-	100	100	100	100
51110	FICA	10,782	11,967	11,967	12,485	13,955
51115	Medicare	2,522	2,797	2,797	2,921	3,265
51255	VALIC Retirement 4.0	7,224	7,353	7,353	7,672	8,566
51240	Vision Insurance	380	381	381	377	435
51220	Health Insurance	27,722	22,782	22,782	26,082	29,077
51230	Dental Insurance	1,945	1,943	1,943	2,140	2,294
51250	Life & AD&D Insurance	405	426	426	448	914
51285	Long Term Disability	535	552	552	574	685
51120	Worker's Comp	332	8,954	8,954	7,897	7,897
51210	Unemployment Ins	537	584	584	610	682
	Total Personnel	**241,909**	**250,751**	**250,751**	**262,580**	**292,876**
52010	General Supplies	10,938	10,000	10,000	10,000	10,000
52020	Office Supplies	216	300	300	300	300
53310	Uniforms	63	-	75	75	75
53105	Equipment <$5000	7,034	10,000	10,000	10,000	10,000
	Total Supplies	**18,252**	**20,300**	**20,375**	**20,375**	**20,375**
53060	Services	10,913	10,000	10,000	10,000	10,000
53080	Dues & Subscriptions	100	300	150	200	200
53320	Utilities - Electrical	22,995	22,500	22,500	22,500	22,500
53330	Utilities - Gas	2,672	5,000	5,000	5,000	5,000
53340	Utilities - Water & Sewer	1,389	1,300	1,300	1,300	1,300
53290	Telephone	2,968	2,400	2,500	2,500	2,500
53180	Postage	208	500	300	300	300
52080	Fuel & Oil	84	100	100	100	100
53200	Printing	820	800	800	800	800
53240	Repair & Maintenance - Equip	1,680	5,000	5,000	5,000	5,000
53250	Repair & Maintenance - Facility	2,050	2,500	3,500	3,500	3,500
53260	Repair & Maintenance - Grounds	7,945	17,000	15,000	19,000	19,000
53270	Repair & Maintenance - Vehicle	1,032	1,000	1,000	1,000	1,000
53300	Travel/Meetings	151	500	500	500	500
53280	Staff Development	574	1,000	1,000	1,000	1,000
55350	Misc Expenditures	99	75	75	75	75
	Total Purchased Services	**55,679**	**69,975**	**68,725**	**72,775**	**72,775**
55220	Finance charges	17	30	75	75	75
55100	Concession Expenditures	120	400	300	300	300
55260	Insurance - CIRSA Premiums	-	1,676	1,676	1,676	1,676
55280	Cirsa Ins. Claims	500	500	500	500	500
55420	Storm Drainage (WF Lease)	-	2,500	-	-	-
55300	Leases & Rentals	-	100	50	100	100
	Total Fixed Costs	**638**	**5,206**	**2,601**	**2,651**	**2,651**

BUDGET DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
57500	Capital Projects	-	-	-	-	-
57500	Passenger Van		45,000	30,312		
57500	Toro Workman Mower		15,000			
57500	John Deere 4x2 Gas			7,432		
	Total Capital Outlay	**-**	**60,000**	**37,744**	**-**	**-**
59200	Transfer to Rec Center Fund	-	381,435	381,435	345,670	383,301
	Total Transfers	**-**	**381,435**	**381,435**	**345,670**	**383,301**
	Restricted Reserves					
59040	Fund Balance Reserve	766,471	343,860	801,281	662,400	626,411
59090	Tabor Reserve	19,701	19,003	28,240	21,203	23,003
	Total Reserves	**786,172**	**362,863**	**829,521**	**683,603**	**649,414**
	TOTAL	**1,102,650**	**1,150,530**	**1,591,152**	**1,387,654**	**1,421,392**

BUDGET SUMMARY

Personnel	241,909	250,751	250,751	262,580	292,876
Supplies	18,252	20,300	20,375	20,375	20,375
Purchased Services	55,679	69,975	68,725	72,775	72,775
Fixed Costs	638	5,206	2,601	2,651	2,651
Capital Outlay	-	60,000	37,744	-	-
Transfers	-	381,435	381,435	345,670	383,301
Reserves	786,172	362,863	829,521	683,603	649,414
Gross City Cost	**1,102,650**	**1,150,530**	**1,591,152**	**1,387,654**	**1,421,392**

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	41,715	51,172	51,172	60,231	60,298
Supplies	674	900	900	900	900
Purchased Services	12,943	15,000	15,000	15,700	15,700
Gross City Cost	55,333	67,072	67,072	76,831	76,898
Revenue	6,755	8,000	8,500	9,000	9,000
Net City Cost	48,578	59,072	58,572	67,831	67,898
Budgeted Positions	1.1	1	1	1	1

SUMMARY OF CHANGES: The accounts that changed more than 10% are: Senior Programs, Health Insurance Expense, Dental Insurance Expense, Vision Insurance Expense, Life & AD&D Insurance Expense and Postage. The revenue for this department increased 13% and the expenditures increased by 15%.

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

PERFORMANCE MEASURES

	2015 Actual	2016 Estimated	2017 Projected
Per Capita Cost (city support)	$ 6.21	$ 7.49	$ 8.68
Number of participants per year:			
Nutrition Lunch	2,200	2,400	2,425
Museum / Special Events	128	150	175
Games	435	450	450
Coffee	528	530	530
Rockie Games	0	11	15
Special In House Events	250	350	360
Breakfast / Lunches / Dinners	60	80	95
Silver Sneakers Visits	7,432	8,000	8,500
Pot Lucks	125	125	125
Health Seminars / Clinics	1	25	50
Paint & WC Classes	0	0	15
Casino Trips	167	159	165

Finance Recommendation: Approve as requested.

Council Action: Approved as requested with a decrease to Dental Insurance Expense, an increase to Life & AD&D Insurance Expense and an increase to Long Term Disability.

REVENUE DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
36015	Senior Programs Fees	6,755	8,000	8,500	9,000	9,000
	TOTAL	**6,755**	**8,000**	**8,500**	**9,000**	**9,000**

REVENUE SUMMARY

Charges for Services	6,755	8,000	8,500	9,000	9,000
TOTAL REVENUES	**6,755**	**8,000**	**8,500**	**9,000**	**9,000**

BUDGET DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
51100	Salaries & Wages	35,623	40,371	40,371	41,582	41,582
51110	FICA	2,128	2,503	2,503	2,578	2,578
51115	Medicare	498	585	585	603	603
51255	VALIC Retirement	1,425	1,615	1,615	1,663	1,663
51210	Unemployment Insurance	106	122	122	125	125
51220	Health Insurance Expense	1,633	5,248	5,248	12,258	12,258
51230	Dental Insurance Expense	108	430	430	1,050	977
51240	Vision Insurance Expense	21	84	84	151	151
51250	Life & AD&D Insurance Exp	76	93	93	96	228
51285	LTD Insurance Expense	99	121	121	125	133
	Total Personnel	**41,715**	**51,172**	**51,172**	**60,231**	**60,298**
52010	General Supplies	95	300	300	300	300
52020	Office Supplies	12	100	100	100	100
53105	Equipment <$5000	567	500	500	500	500
	Total Supplies	**674**	**900**	**900**	**900**	**900**
52080	Fuel & Oil	848	1,500	1,500	1,500	1,500
53060	Services	-	750	750	750	750
53080	Dues & Subscriptions	85	200	200	200	200
53180	Postage	588	800	800	1,000	1,000
53200	Printing	403	900	900	900	900
53270	Repairs & Maint - Vehicle	-	500	500	500	500
53290	Telephone	626	600	600	600	600
53300	Travel/Meetings	190	300	300	300	300
53280	Staff Development	108	400	400	400	400
55350	Misc Expenditures	-	50	50	50	50
55390	Senior Programs	10,095	9,000	9,000	9,500	9,500
	Total Purchased Services	**12,943**	**15,000**	**15,000**	**15,700**	**15,700**
	TOTAL	**55,333**	**67,072**	**67,072**	**76,831**	**76,898**

BUDGET SUMMARY

Personnel	41,715	51,172	51,172	60,231	60,298
Supplies	674	900	900	900	900
Purchased Services	12,943	15,000	15,000	15,700	15,700
Gross City Cost	**55,333**	**67,072**	**67,072**	**76,831**	**76,898**

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	20,738	21,741	21,741	22,612	22,612
Supplies	29,637	24,100	24,100	24,100	24,100
Purchased Services	8,618	5,650	5,650	5,600	5,600
Fixed Cost	17,982	20,500	18,500	19,500	19,500
Gross City Cost	76,975	71,991	69,991	71,812	71,812
Revenue	57,126	60,000	54,875	55,000	55,000
Net City Cost	19,849	11,991	15,116	16,812	16,812
Budgeted Positions	1.1	0.85	0.85	0.85	0.85

SUMMARY OF CHANGES: The following accounts changed by more than 10%: Baseball Fees, Basketball Fees, Adult Sports League and Coaches Program. The revenue for this fund decreased by 8% and the expenditures increased 40%.

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

PERFORMANCE MEASURES

	2015 Actual	2016 Estimated	2017 Projected
Efficiency Measures			
FTE's per 1,000/Capita	0.14	0.11	0.11
Per Capita Cost (city support)	$ 2.54	$ 1.93	$ 2.15
Sports Teams:			
Baseball	20	15	18
Fall Soccer	8	8	8
Spring Soccer	15	16	18
Volleyball	9	10	12
Basketball	16	16	17
Men's Basketball	13	9	10
Adult Volleyball	0	0	0
Adult Softball	21	30	25
Sports Registrants:			
Baseball	250	260	270
Fall Soccer	54	60	70
Spring Soccer	170	180	190
Volleyball	80	80	80
Basketball	160	160	170
Men's Basketball	130	90	100
Adult Volleyball	0	0	0
Adult Softball	252	360	300

Finance Recommendation: Approve as requested.

Council Action: Approved as requested.

REVENUE DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
36200	Soccer Fees	8,499	8,000	10,375	8,000	8,000
36205	Baseball Fees	8,147	16,000	10,500	12,000	12,000
36210	Basketball Fees	13,710	5,000	6,000	6,000	6,000
36215	Youth Softball	950	2,000	1,500	2,000	2,000
36220	Adult Sports League	18,395	20,000	16,500	18,000	18,000
36230	Youth Sports Camps Revenue	26	-	-	-	-
36225	Volleyball Fees	7,050	7,000	8,000	7,000	7,000
36035	Coaches Program	50	1,000	1,000	1,000	1,000
39020	Donations Private	300	1,000	1,000	1,000	1,000
	TOTAL	**57,126**	**60,000**	**54,875**	**55,000**	**55,000**

REVENUE SUMMARY

Charges for Services	56,826	59,000	53,875	54,000	54,000
Private Contributions	300	1,000	1,000	1,000	1,000
TOTAL REVENUES	**57,126**	**60,000**	**54,875**	**55,000**	**55,000**

BUDGET DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
51100	Salaries & Wages	19,522	20,140	20,140	20,946	20,946
51105	Overtime	19	-	-	-	-
51110	FICA	933	1,249	1,249	1,298	1,298
51115	Medicare	218	291	291	304	304
51210	Unemployment Insurance	45	61	61	64	64
	Total Personnel	**20,738**	**21,741**	**21,741**	**22,612**	**22,612**
52010	General Supplies	13,350	10,000	10,000	10,000	10,000
52020	Office Supplies	94	100	100	100	100
53310	Uniforms	16,193	14,000	14,000	14,000	14,000
	Total Supplies	**29,637**	**24,100**	**24,100**	**24,100**	**24,100**
53080	Dues & Subscriptions	6,597	3,800	3,800	3,800	3,800
53200	Printing	100	500	500	500	500
53240	Repairs & Maintenance - Equip	1,567	800	800	800	800
53300	Travel & Meetings	204	200	200	200	200
55095	Coaches Program	151	350	350	300	300
	Total Purchased Services	**8,618**	**5,650**	**5,650**	**5,600**	**5,600**
53075	Contracted Officials	17,982	20,000	18,000	19,000	19,000
55100	Concession Expenses	-	500	500	500	500
	Total Fixed Costs	**17,982**	**20,500**	**18,500**	**19,500**	**19,500**
	TOTAL	**76,975**	**71,991**	**69,991**	**71,812**	**71,812**

BUDGET SUMMARY

Personnel	20,738	21,741	21,741	22,612	22,612
Supplies	29,637	24,100	24,100	24,100	24,100
Purchased Services	8,618	5,650	5,650	5,600	5,600
Fixed Costs	17,982	20,500	18,500	19,500	19,500
Gross City Cost	**76,975**	**71,991**	**69,991**	**71,812**	**71,812**

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	18,735	21,095	21,095	22,175	22,175
Supplies	3,489	4,000	4,000	8,075	8,075
Purchased Services	11,326	16,200	15,500	16,500	16,500
Fixed Costs	390	540	540	640	640
Capital Outlay	36,311	-	-	5,000	5,000
Gross City Cost	70,251	41,835	41,135	52,390	52,390
Revenue	52,511	42,435	42,335	52,890	26,695
Net City Cost	17,740	(600)	(1,200)	(500)	25,695
Budgeted Positions	0.87	0.87	0.87	0.87	0.87

SUMMARY OF CHANGES: The accounts that changed more than 10% are: Donations Private-Museum, Operating Transfer, Contractual Services, Equipment < $5,000, Repairs & Maint-Equip, CPR-R&M Facility/Museum, Repairs & Maint-Grounds, Telephone, Programs-Cultural and Capital Projects. Revenue for this department decreased 37% and expenditures increased 25%.

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

	2015 Actual	2016 Estimated	2017 Projected
Efficiency Measures/Patron Attendance	1,200	1,300	1,500
Cost Per Patron	$ 58.54	$ 31.64	$ 34.93
Per Capita Cost (City Support)	$ 2.27	$ (0.15)	$ 3.28
Special Displays	7	7	7

Finance Recommendation: Approve as requested.

Council Action: Approved as requested with decreasing the Operating Transfer from the General Fund by half.

REVENUE DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
39021	Donations Private - Museum	-	600	500	500	500
	Total Donations	**-**	**600**	**500**	**500**	**500**
39200	Transfer from General Fund	52,511	41,835	41,835	52,390	26,195
	Total Transfers	**52,511**	**41,835**	**41,835**	**52,390**	**26,195**
	Restricted Reserves					
39391	Museum Reserve	12,950	13,170	12,950	12,950	12,950
	Total Reserves	**12,950**	**13,170**	**12,950**	**12,950**	**12,950**
	TOTAL	**65,462**	**55,605**	**55,285**	**65,840**	**39,645**

REVENUE SUMMARY

Private Contributions	-	600	500	500	500
Internal Transfers	52,511	41,835	41,835	52,390	26,195
Beginning Reserves	12,950	13,170	12,950	12,950	12,950
TOTAL REVENUES	**65,462**	**55,605**	**55,285**	**65,840**	**39,645**

BUDGET DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
51100	Salaries & Wages	17,165	19,541	19,541	20,540	20,540
51110	FICA	1,224	1,211	1,211	1,274	1,274
51115	Medicare	286	284	284	298	298
51210	Unemployment Insurance	60	59	59	63	63
	Total Personnel	**18,735**	**21,095**	**21,095**	**22,175**	**22,175**
52010	General Supplies	1,656	2,000	2,000	2,000	2,000
52020	Office Supplies	839	1,000	1,000	1,000	1,000
53310	Uniforms	-	-	-	75	75
53105	Equipment <$5000	994	1,000	1,000	5,000	5,000
	Total Supplies	**3,489**	**4,000**	**4,000**	**8,075**	**8,075**
53060	Services	2,355	3,200	2,500	2,500	2,500
53080	Dues & Subscriptions	57	100	100	100	100
53320	Utilities - Electrical	1,216	1,200	1,200	1,200	1,200
53330	Utilities - Gas	3,419	3,500	3,500	3,500	3,500
53340	Utilities - Water & Sewer	984	1,250	1,250	1,250	1,250
53290	Telephone Exp.	1,107	1,000	1,500	1,500	1,500
53180	Postage	20	50	50	50	50
53240	Repairs & Maintenance - Equip	170	1,000	500	500	500
53250	Repairs & Maintenance - Facility	1,853	3,000	3,000	3,500	3,500
53260	Repairs & Maintenance - Ground	145	1,500	1,500	2,000	2,000
53300	Travel & Meetings	-	100	100	100	100
53280	Staff Development	-	300	300	300	300
	Total Purchased Services	**11,326**	**16,200**	**15,500**	**16,500**	**16,500**
55220	Finance Charges	60	40	40	40	40
55406	Programs - Cultural	330	500	500	600	600
	Total Fixed Costs	**390**	**540**	**540**	**640**	**640**
57500	Capital Projects	-	-	-	-	-
57500	Wheel Chair Lift	36,311				
57500	Concrete Pathway				5,000	5,000
	Total Capital Outlay	**36,311**	**-**	**-**	**5,000**	**5,000**
	Restricted Reserves					
59041	Museum Reserve	12,950	13,170	12,950	12,950	12,950
	Total Reserves	**12,950**	**13,170**	**12,950**	**12,950**	**12,950**
	TOTAL	**83,201**	**55,005**	**54,085**	**65,340**	**65,340**

BUDGET DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
BUDGET SUMMARY						
	Personnel	18,735	21,095	21,095	22,175	22,175
	Supplies	3,489	4,000	4,000	8,075	8,075
	Purchased Services	11,326	16,200	15,500	16,500	16,500
	Fixed Costs	390	540	540	640	640
	Capital Outlay	36,311	-	-	5,000	5,000
	Reserves	12,950	13,170	12,950	12,950	12,950
	Gross City Cost	**83,201**	**55,005**	**54,085**	**65,340**	**65,340**

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	219,529	88,000	-	88,000	88,000
Gross City Cost	220,839	88,000	-	138,000	138,000
Revenue	73,764	65,100	82,030	65,100	65,100
Net City Cost	147,074	22,900	(82,030)	72,900	72,900
Budgeted Positions	0	0	0	0	0

SUMMARY OF CHANGES: Repairs & Maintenance - Ground and Capital Projects are the only accounts that changed by more than 10%. The South Platte River Trail match of $88,000 is the only capital project requested in 2017. Revenue for this fund is expected to remain the same and expenditures are expected to increase by 57%. The fund balance is expected to decrease 34.36% from 2016. This is due to capital projects planned.

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

PERFORMANCE MEASURES

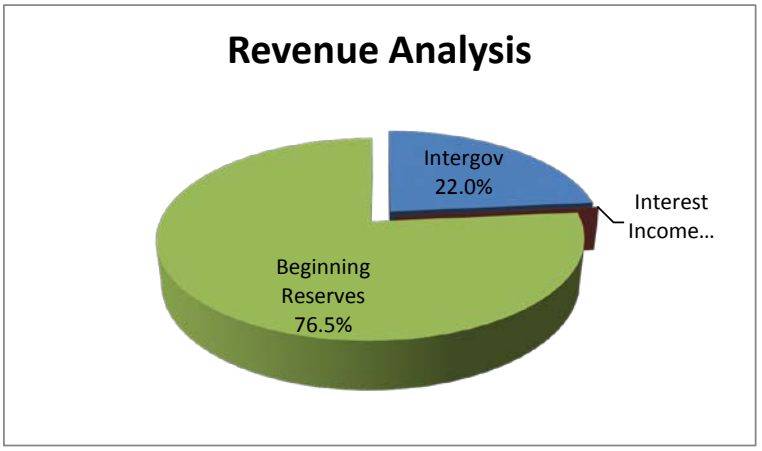
	2015 Actual	2016 Estimated	2017 Projected
Efficiency Measures			
Per Capita Cost (City Support)	$ 18.80	$ (10.49)	$ 9.32
Capital Expenditures	$ 219,529	$ -	$ 88,000

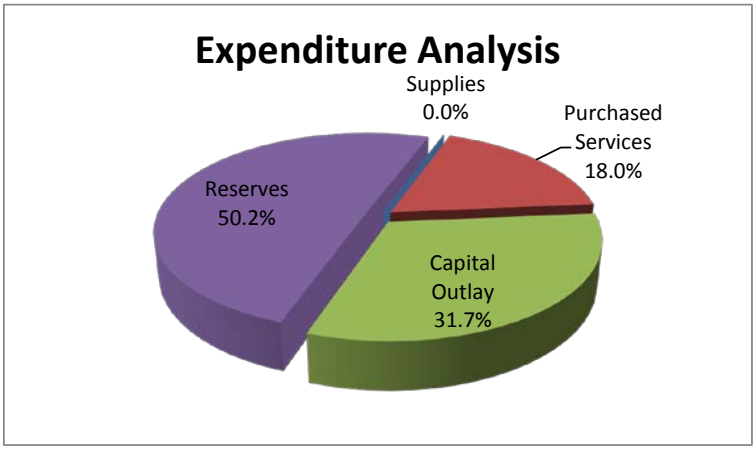
Finance Recommendation: Approve as requested.

Council Action: Approved as requested.

BUDGET SUMMARY

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
REVENUE						
	Intergovernmental	73,616	65,000	81,930	65,000	65,000
	Interest Income	148	100	100	100	100
	Beginning Reserves	277,213	124,555	130,138	212,168	212,168
	TOTAL REVENUES	**350,977**	**189,655**	**212,168**	**277,268**	**277,268**
BUDGET SUMMARY						
	Supplies	1,309	-	-	-	-
	Purchased Services	-	-	-	50,000	50,000
	Capital Outlay	219,529	88,000	-	88,000	88,000
	Reserves	130,138	101,655	212,168	139,268	139,268
	Gross City Cost	**350,977**	**189,655**	**212,168**	**277,268**	**277,268**





BUDGET DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
31180	CTF - Lottery Funds	73,616	65,000	81,930	65,000	65,000
	Total Lottery	**73,616**	**65,000**	**81,930**	**65,000**	**65,000**
31610	Interest Earned	148	100	100	100	100
	Total Misc Revenue	**148**	**100**	**100**	**100**	**100**
	Restricted Reserves					
39390	Tabor Reserve	2,206	1,953	2,213	2,461	2,461
39399	Fund Balance Reserves	275,006	122,602	127,925	209,707	209,707
	Total Reserves	**277,213**	**124,555**	**130,138**	**212,168**	**212,168**
	Total	**350,977**	**189,655**	**212,168**	**277,268**	**277,268**

REVENUE SUMMARY

Intergovernmental	73,616	65,000	81,930	65,000	65,000
Interest Income	148	100	100	100	100
Beginning Reserves	277,213	124,555	130,138	212,168	212,168
TOTAL REVENUES	**350,977**	**189,655**	**212,168**	**277,268**	**277,268**

BUDGET DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
53105	Equipment <$5000	1,309	-	-	-	-
	Total Supplies	**1,309**	**-**	**-**	**-**	**-**
53260	Repair & Maintenance	-	-	-	50,000	50,000
	Total Purchased Services	**-**	**-**	**-**	**50,000**	**50,000**
57500	CAPITAL PROJECTS	-	-	-	-	-
57500	Restroom at Coyote Creek	43,914				
57500	South Platte River Trail		88,000		88,000	88,000
57500	Parking Lot at Pearson	175,615				
	Total Capital Outlay	**219,529**	**88,000**	**-**	**88,000**	**88,000**
	Restricted Reserves					
59090	Tabor Reserve	2,213	1,953	2,461	1,953	1,953
59040	Fund Balance Reserves	127,925	99,702	209,707	137,315	137,315
	Total Reserves	**130,138**	**101,655**	**212,168**	**139,268**	**139,268**
	Gross City Cost	**350,977**	**189,655**	**212,168**	**277,268**	**277,268**

BUDGET SUMMARY

Supplies	1,309	-	-	-	-
Purchased Services	-	-	-	50,000	50,000
Capital Outlay	219,529	88,000	-	88,000	88,000
Reserves	130,138	101,655	212,168	139,268	139,268
Gross City Cost	**350,977**	**189,655**	**212,168**	**277,268**	**277,268**

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	121,213	200,000	180,000	200,000	200,000
Fixed Cost	14,403	68,000	10,000	50,000	56,544
Capital Outlay	229,696	455,843	432,693	469,556	469,556
Gross City Cost	365,311	723,843	622,693	719,556	726,100
Revenue	967,076	904,261	1,007,413	982,052	982,052
Transfers-to Utility Fund	(461,268)	(475,511)	(475,511)	(451,777)	(451,777)
Net City Cost	(140,497)	295,093	90,791	189,281	195,825
Budgeted Positions	0	0	0	0	0

SUMMARY OF CHANGES: The following accounts have changed more than 10%: Use Taxes (60%), CBT Water Carryover Fees (-30%), NISP Water Project Fees (14%), Capital Projects (-12%). The revenue for this fund has increased by 9% and the expenditures decreased 2%. Capital projects include Raw Water Storage Set-A-Side ($25,000) and Windy Gap ($144,556). The projected fund balance decreased 12.88%. This is mainly because of capital projects planned for 2017.

OBJECTIVES: To continue working with NISP.

PERFORMANCE MEASURES

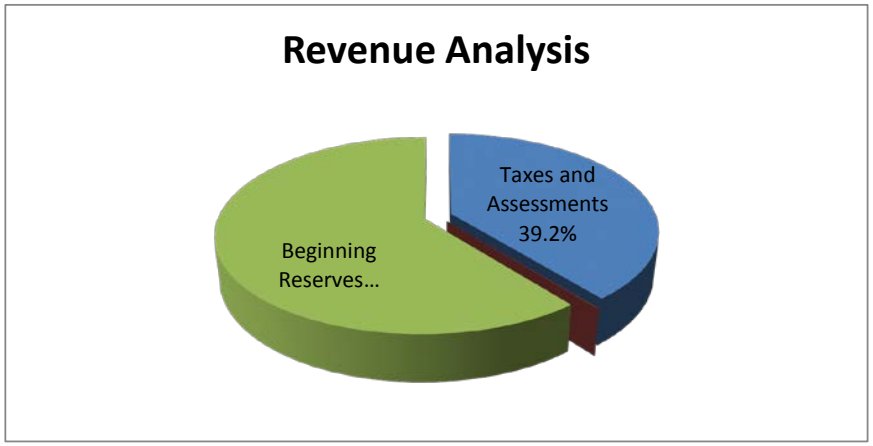
	2015 Actual	2016 Estimated	2017 Projected
Efficiency Measures			
Per Capita Cost (City Support)	$ (17.96)	$ 11.61	25.04

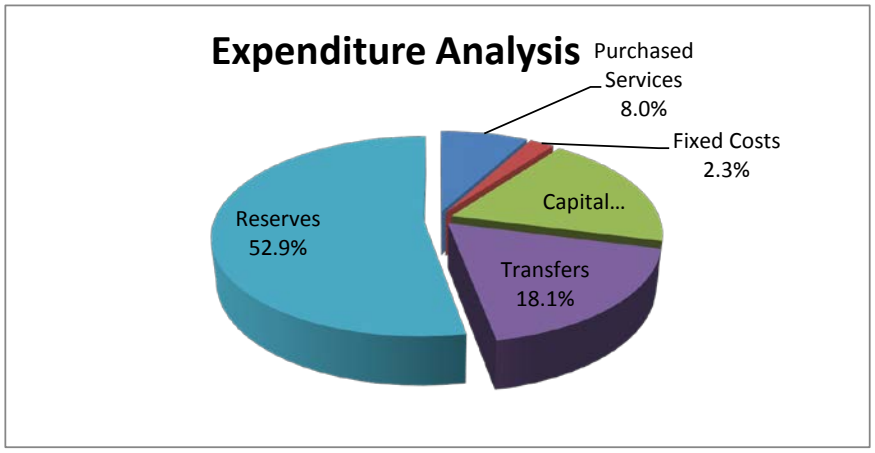
Finance Recommendation: Approve as requested.

Council Action: Approved as requested with a change to CBT Carryover Fees.

BUDGET SUMMARY

	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
REVENUES					
Taxes and Assessments	965,616	903,261	1,004,913	981,052	981,052
Interest Income	1,460	1,000	2,500	1,000	1,000
Beginning Reserves	1,470,875	1,180,554	1,611,372	1,520,581	1,520,581
TOTAL REVENUES	**2,437,951**	**2,084,815**	**2,618,785**	**2,502,633**	**2,502,633**
BUDGET SUMMARY					
Purchased Services	121,213	200,000	180,000	200,000	200,000
Fixed Costs	14,403	68,000	10,000	50,000	56,544
Capital Outlay	229,696	455,843	432,693	469,556	469,556
Transfers	461,268	475,511	475,511	451,777	451,777
Reserves	1,611,372	885,461	1,520,581	1,331,300	1,324,756
Gross City Cost	**2,437,951**	**2,084,815**	**2,618,785**	**2,502,633**	**2,502,633**





REVENUE DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
31120	Sales Tax Revenue	944,545	877,261	906,913	925,052	925,052
31121	Sales Tax Rebate	(12,294)	(24,000)	(12,000)	(24,000)	(24,000)
31130	Use Taxes	33,365	50,000	110,000	80,000	80,000
31610	Interest Earned	1,460	1,000	2,500	1,000	1,000
	Restricted Reserves					
39390	Tabor Reserve	31,094	25,385	29,012	30,222	30,222
39305	Raw Water Storage Reserve	300,000	325,000	-	25,000	25,000
39399	Unappropriated Reserves	1,139,781	830,169	1,582,360	1,465,359	1,465,359
	TOTAL	**2,437,951**	**2,084,815**	**2,618,785**	**2,502,633**	**2,502,633**

REVENUE SUMMARY

Taxes and Assessments	965,616	903,261	1,004,913	981,052	981,052
Interest Income	1,460	1,000	2,500	1,000	1,000
Beginning Reserves	1,470,875	1,180,554	1,611,372	1,520,581	1,520,581
TOTAL REVENUES	**2,437,951**	**2,084,815**	**2,618,785**	**2,502,633**	**2,502,633**

BUDGET DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
53120	Legal Fees	70,190	120,000	120,000	120,000	120,000
53160	Plans & Studies	-	20,000	-	20,000	20,000
53210	Professional Services	51,023	60,000	60,000	60,000	60,000
	Total Purchased Services	**121,213**	**200,000**	**180,000**	**200,000**	**200,000**
55070	CBT Carryover	7,625	38,000	10,000	20,000	26,544
55307	Leases & Rentals Water Storage	-	30,000	-	30,000	30,000
55480	Water Use Augmentation	6,778	-	-	-	-
	Total Fixed Costs	**14,403**	**68,000**	**10,000**	**50,000**	**56,544**
55360	NISP	229,696	263,000	264,850	300,000	300,000
57500	Capital Projects	-	-	-	-	-
57500	Raw Water Storage		25,000	-	25,000	25,000
57500	Windy Gap		167,843	167,843	144,556	144,556
	Total Capital Outlay	**229,696**	**455,843**	**432,693**	**469,556**	**469,556**
	Restricted Reserves					
59040	To Fund Balance Reserve	1,582,360	508,333	1,465,359	1,251,839	1,245,295
59090	Tabor Reserve	29,012	27,128	30,222	29,462	29,462
	Assigned Reserves					
59085	Fulton Return Project Reserve	-	-	-	-	-
59160	Raw Water Storage Reserve	-	350,000	25,000	50,000	50,000
	Total Reserves	**1,611,372**	**885,461**	**1,520,581**	**1,331,300**	**1,324,756**
59200	To Utility Fund	461,268	475,511	475,511	451,777	451,777
	TOTAL	**2,437,951**	**2,084,815**	**2,618,785**	**2,502,633**	**2,502,633**

BUDGET SUMMARY

Purchased Services	121,213	200,000	180,000	200,000	200,000
Fixed Costs	14,403	68,000	10,000	50,000	56,544
Capital Outlay	229,696	455,843	432,693	469,556	469,556
Transfers	461,268	475,511	475,511	451,777	451,777
Reserves	1,611,372	885,461	1,520,581	1,331,300	1,324,756
Gross City Cost	**2,437,951**	**2,084,815**	**2,618,785**	**2,502,633**	**2,502,633**

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	54,483	56,852	56,852	58,469	57,873
Supplies	6,516	7,600	6,200	12,350	12,350
Purchased Services	77,683	82,250	89,200	104,050	104,050
Capital Outlay	24,568	80,000	40,000	250,000	250,000
Gross City Cost	163,250	226,702	192,252	424,869	424,273
Transfer In from Memorial Fund	55,594	140,000	140,000	330,094	329,498
Revenue	81,663	50,550	58,587	58,425	58,425
Net City Cost	25,993	36,152	(6,335)	36,350	36,350
Budgeted Positions	1	1	1	1	1

SUMMARY OF CHANGES: The accounts that have changed more than 10% are: Sale of Cemetery Plots (11%), Perpetual Care (50%), Col Prep Care (75%), Open/Close Columbarium (40%), Engraving Columbarium (40%), Operating Transfer In from General Fund (135%), Interest Earned (-100%), Overtime (100%), Workers Compensation (18%), Health Insurance (-14%), Life & AD&D Insurance (78%), Contractual Services (67%), Equipment <$5000 (317%), Repairs & Maint-Facility (1500%), Repairs & Maint-Grounds (-25%), Utilities-Electrical (-17%) and Capital Projects (213%). Capital projects requested are Drainage Work ($200,000) and Gateway ($50,000). The fund revenue increased 104% while expenses increased 87%. The fund balance increased 100% from the projected 2016 year-end. This is mainly due to a transfer in from the General Fund to keep the fund balance from being negative.

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

	2015 Actual	2016 Estimated	2017 Projected
Efficiency Measures			
Total Grave Sites Maintained	5,545	5,545	5,545
Total Spaces Available	641	582	548
Actual Burials	59	34	30
Cost per Grave Site	$ 29	$ 35	$ 77
Per Capita Cost (city support)	$ 3.32	$ (0.81)	$ 4.65

Finance Recommendation: Approve as requested.

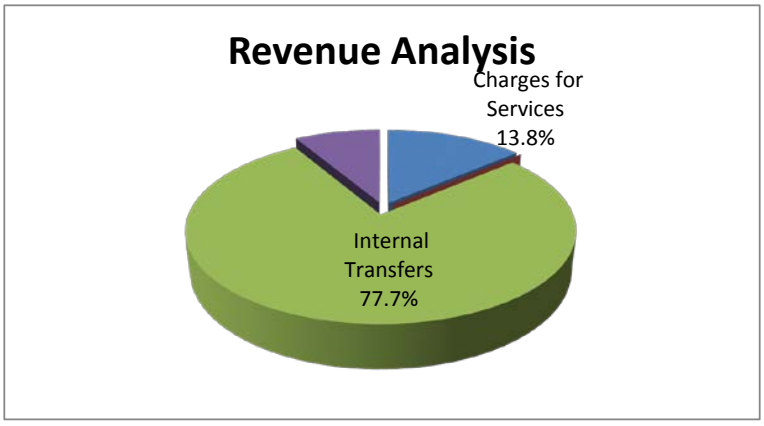
Council Action: Approved as requested with changes to Operating Transfer in from the General Fund, Health Insurance, Dental Insurance, Life & AD&D Insurance and Long Term Disability Insurance.

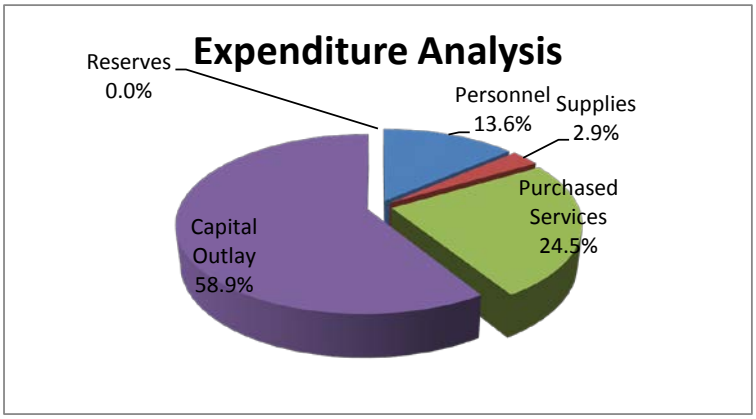
BUDGET SUMMARY

Account Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
REVENUES					
Charges for Services	81,505	50,450	58,250	58,425	58,425
Interest Income	158	100	337	-	-
Internal Transfers	55,594	140,000	140,000	330,094	329,498
Beginning Reserves	56,008	39,748	30,015	36,350	36,350
TOTAL REVENUES	**193,265**	**230,298**	**228,602**	**424,869**	**424,273**

BUDGET SUMMARY

Personnel	54,483	56,852	56,852	58,469	57,873
Supplies	6,516	7,600	6,200	12,350	12,350
Purchased Services	77,683	82,250	89,200	104,050	104,050
Capital Outlay	24,568	80,000	40,000	250,000	250,000
Reserves	30,015	3,596	36,350	0	0
Gross City Cost	**193,265**	**230,298**	**228,602**	**424,869**	**424,273**





REVENUE DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
36800	Columbarium Sales	6,500	2,600	6,000	2,600	2,600
36810	Sale Of Cemetery Plots	23,700	17,100	19,000	19,000	19,000
36820	Perpetual Care Revenue	11,750	6,650	6,650	9,975	9,975
36830	Col Prep Care	1,900	600	1,050	1,050	1,050
36840	Grave Openings/Closings	31,500	19,000	19,000	20,900	20,900
36850	Cemetery Miscellaneous Revenue	1,055	1,000	2,550	1,000	1,000
36860	Open/Close Columbarium	3,000	750	1,450	1,050	1,050
36870	Engraving Columbarium	-	750	750	1,050	1,050
36880	Foundation Order & Permit	2,100	2,000	1,800	1,800	1,800
31610	Interest Earned-Perp. Care Inv	158	100	337	-	-
39200	Transfer From General Fund	55,594	140,000	140,000	330,094	329,498
	Restricted Reserves					
39390	Tabor Reserve	1,519	1,568	2,450	1,758	1,758
39380	Perpetual Care Reserve	54,441	38,180	1,548	8,198	8,198
39399	Unappropriated Reserves	49	-	26,018	26,395	26,395
	TOTAL	**193,265**	**230,298**	**228,602**	**424,869**	**424,273**

REVENUE SUMMARY

Charges for Services	81,505	50,450	58,250	58,425	58,425
Interest Income	158	100	337	-	-
Internal Transfers	55,594	140,000	140,000	330,094	329,498
Beginning Reserves	56,008	39,748	30,015	36,350	36,350
TOTAL REVENUES	**193,265**	**230,298**	**228,602**	**424,869**	**424,273**

BUDGET DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
51100	Salaries& Wages	38,164	44,798	44,798	45,073	45,073
51101	Salaries& Wages - Furlough	-	-	-	-	-
51105	Overtime	1,458	1,000	1,000	2,000	2,000
51110	FICA	2,286	2,839	2,839	2,919	2,919
51115	Medicare	535	665	665	683	683
51255	VALIC Retirement 4.0	1,227	1,171	1,171	1,222	1,222
51120	Workers Compensation Insurance	4,776	1,119	1,119	1,317	1,317
51240	Vision Insurance	57	57	57	55	55
51220	Health Insurance	5,411	4,606	4,606	4,565	3,940
51230	Dental Insurance	310	311	311	342	318
51250	Life & AD&D Insurance	64	64	64	66	114
51285	Long Term Disability	84	84	84	85	90
51210	Unemployment Insurance	114	138	138	142	142
	Total Personnel	**54,483**	**56,852**	**56,852**	**58,469**	**57,873**
52010	General Supplies	1,357	2,000	750	2,000	2,000
52020	Office Supplies	-	100	100	100	100
52080	Fuel & Oil	2,734	3,000	1,900	3,000	3,000
52050	Tree Program	-	1,000	1,000	1,000	1,000
53105	Equipment <$5000	2,425	1,500	2,450	6,250	6,250
	Total Supplies	**6,516**	**7,600**	**6,200**	**12,350**	**12,350**
53060	Services	4,576	3,000	4,500	5,000	5,000
53160	Plans & Studies	-	500	500	500	500
53310	Uniforms	15	400	100	400	400
53320	Utilities	644	1,200	750	1,000	1,000
53340	Utilities - Water & Sewer	55,418	60,000	60,000	60,000	60,000
53220	Ads & Pubic Notices	-	-	-	-	-
55220	Finance Charges	-	-	-	-	-
53240	Repairs & Maintenance - Equipment	2,730	3,000	3,000	3,000	3,000
53250	Repairs & Maintenance - Facility	12,637	1,500	13,900	24,000	24,000
53260	Repairs & Maintenance - Grounds	1,586	10,000	3,800	7,500	7,500
53300	Travel & Meetings	-	250	250	250	250
53275	Repurchase Cemetery Plot	-	2,000	2,000	2,000	2,000
53280	Staff Development	77	400	400	400	400
	Total Purchased Services	**77,683**	**82,250**	**89,200**	**104,050**	**104,050**
57000	Capital Outlay	-	-	-	-	-
55050	Equipment Lease/Rental	-	-	-	-	-
57500	Capital Projects	-	-	-	-	-
57500	Drainage Work		40,000	40,000	200,000	200,000
57500	Fence		40,000	-		
57500	Gateway/Entry				50,000	50,000
57500	Trim Trees					
57500	Gator	11,611				
57500	Mower	12,957				
57500	Additional Storage Shed					
	Total Capital Outlay	**24,568**	**80,000**	**40,000**	**250,000**	**250,000**

BUDGET DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
	Restricted Reserves					
59040	To Fund Balance Reserve	26,018	-	26,395	(1,752)	(1,752)
59090	Tabor Reserve	2,450	1,517	1,758	1,753	1,753
59050	Perpetual Care Reserve	1,548	2,079	8,198	(0)	(0)
	Total Reserves	**30,015**	**3,596**	**36,350**	**0**	**0**
	TOTAL	**193,265**	**230,298**	**228,602**	**424,869**	**424,273**

BUDGET SUMMARY

Personnel	54,483	56,852	56,852	58,469	57,873
Supplies	6,516	7,600	6,200	12,350	12,350
Purchased Services	77,683	82,250	89,200	104,050	104,050
Capital Outlay	24,568	80,000	40,000	250,000	250,000
Reserves	30,015	3,596	36,350	0	0
Gross City Cost	**193,265**	**230,298**	**228,602**	**424,869**	**424,273**

Budget Unit Summary

AGENCY/DEPARTMENT NAME: Memorial Fund

BUDGET TITLE & NUMBER: 85-675

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

Resources	Actual Last Year	Budgeted Current Year	Projected Next Year	Requested Next Year	Final Next Year
Gross City Cost	-	-	-	-	-
Transfers Out To Cemetery Fund	(176)	-	-	-	-
Revenue	1,001	-	-	-	-
Net City Cost	(825)	-	-	-	-
Budgeted Positions	0	0	0	0	0

SUMMARY OF CHANGES: There were no accounts that changed by more than 10% from budget in 2016 to 2017. Revenue and Expenditures remain at zero. The fund balance remains the same as projected year-end for 2016.

OBJECTIVES: To provide directed expenditures when donations are received.

PERFORMANCE MEASURES

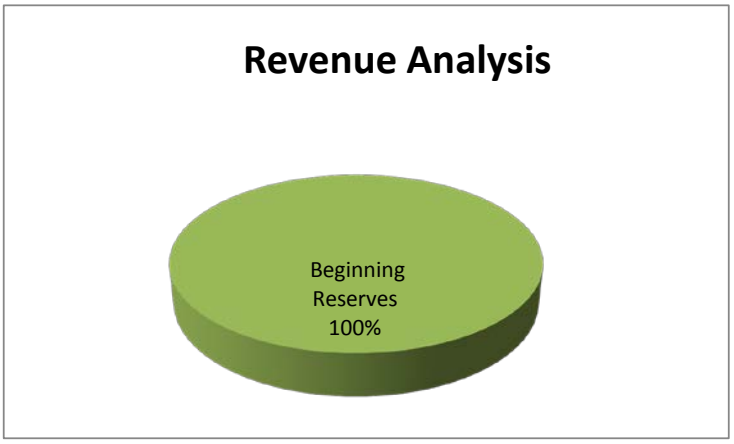
	2015 Actual	2016 Estimated	2017 Projected
Efficiency Measures			
Per Capita Cost (City Support)	(0.11)	-	-

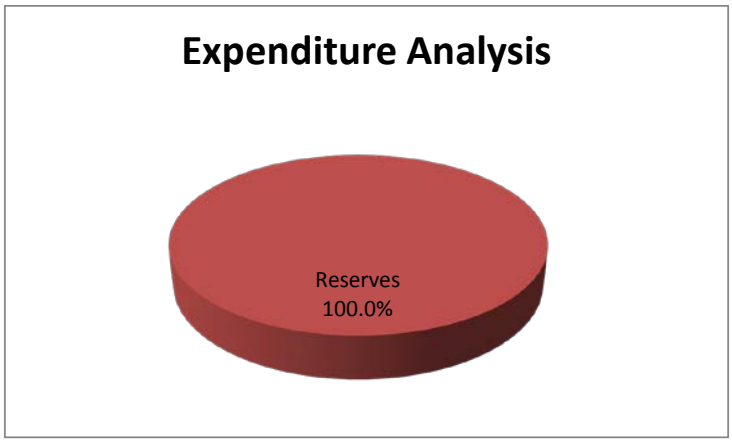
Finance Recommendation: Approve as requested.

Council Action: Approved as requested.

BUDGET SUMMARY

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
REVENUES						
	Interest Income	1	-	-	-	-
	Other	1,000	-	-	-	-
	Beginning Reserves	2,255	-	3,080	3,080	3,080
	TOTAL REVENUES	**3,256**	**-**	**3,080**	**3,080**	**3,080**
BUDGET SUMMARY						
	Internal Transfers	176	-	-	-	-
	Reserves	3,080	-	3,080	3,080	3,080
	TOTAL COSTS	**3,256**	**-**	**3,080**	**3,080**	**3,080**





REVENUE DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
31610	Interest Earned	1	-	-	-	-
39020	Donations Private	1,000	-	-	-	-
39399	Restricted Reserves	2,255	-	3,080	3,080	3,080
	TOTAL	**3,256**	**-**	**3,080**	**3,080**	**3,080**

REVENUE SUMMARY

Interest Income	1	-	-	-	-
Other	1,000	-	-	-	-
Beginning Reserves	2,255	-	3,080	3,080	3,080
TOTAL REVENUES	**3,256**	**-**	**3,080**	**3,080**	**3,080**

BUDGET DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
59200	Transfer Out	176	-	-	-	-
59040	Restricted Reserves	3,080	-	3,080	3,080	3,080
	TOTAL	**3,256**	**-**	**3,080**	**3,080**	**3,080**

BUDGET SUMMARY

Internal Transfers	176	-	-	-	-
Reserves	3,080	-	3,080	3,080	3,080
TOTAL COSTS	**3,256**	**-**	**3,080**	**3,080**	**3,080**

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	450,574	455,592	435,634	481,682	484,369
Supplies	19,277	29,800	30,000	41,800	41,800
Purchased Services	1,547,301	1,753,872	1,765,123	2,382,301	2,582,302
Fixed Cost	2,278,808	2,893,250	2,333,562	2,197,429	2,197,429
Capital Outlay	-	1,185,336	1,360,569	1,840,000	1,805,000
Gross City Cost	4,295,960	6,317,850	5,924,888	6,943,212	7,110,900
Transfers In From Water Sales Tax Fund	461,268	475,511	475,511	451,777	451,777
Revenue	8,455,184	4,756,616	5,825,725	4,517,775	4,517,775
Net City Cost	(4,620,492)	1,085,723	(376,348)	1,973,660	2,141,348
Budgeted Positions	8.15	7.4	7.4	7.4	8.15

SUMMARY OF CHANGES: Total revenue not including beginning reserves decreased 5% from the previous year's budget. Total fund expenses not including ending reserves increased 13% from the previous year's budget. Total fund reserves decreased 50% from projected 2016 year-end. This is mainly due to capital projects planned in 2017.

OBJECTIVES: See individual budget units.

PERFORMANCE MEASURES

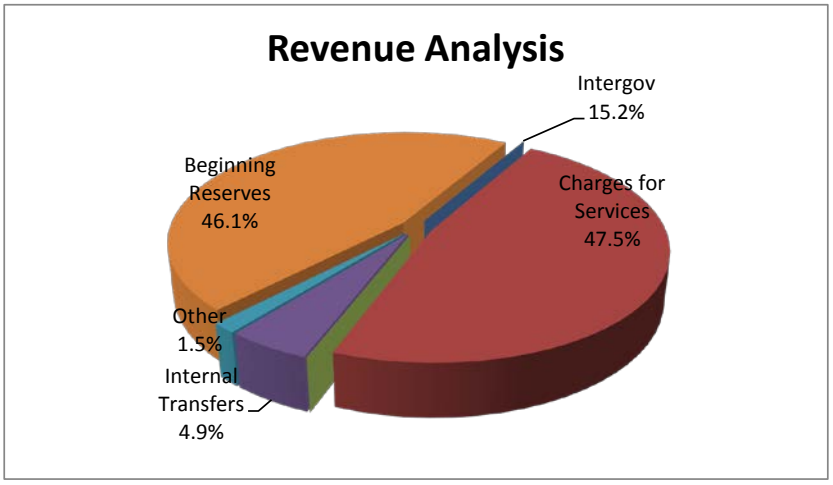
	2015 Actual	2016 Estimated	2017 Projected
Efficiency Measures			
Per Capita Cost (city support)	$ (590.70)	$ (48.11)	$ 273.76

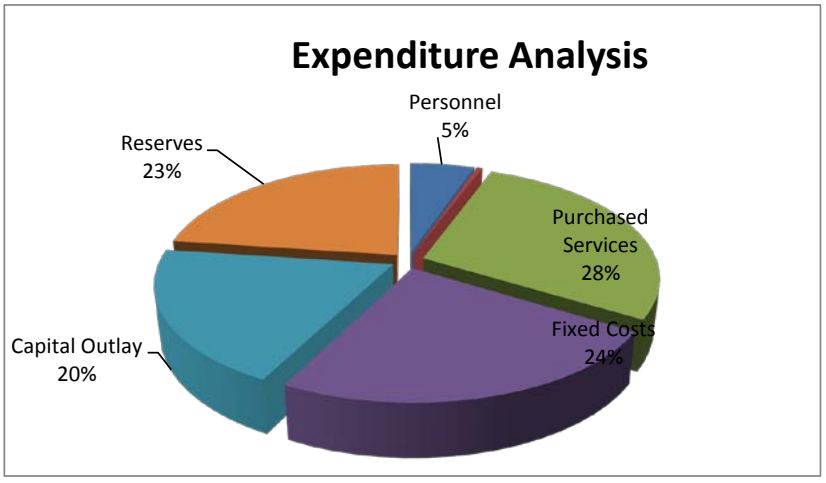
Finance Recommendation: See individual budget units.

Council Action: See individual budget units.

BUDGET SUMMARY

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
REVENUES						
	Intergovernmental	1,003,733	-	556,771	-	-
	Charges for Services	5,415,053	4,349,616	4,591,954	4,380,775	4,380,775
	Interest Income	(182,614)	2,000	4,000	2,000	2,000
	Internal Transfers	461,268	475,511	475,511	451,777	451,777
	Other	2,219,011	405,000	673,000	135,000	135,000
	Beginning Reserves	(749,959)	1,747,272	3,870,533	4,246,881	4,246,881
	TOTAL REVENUES	**8,166,493**	**6,979,399**	**10,171,769**	**9,216,433**	**9,216,433**
EXPENDITURES						
	Personnel	450,574	455,592	435,634	481,682	484,369
	Supplies	19,277	29,800	30,000	41,800	41,800
	Purchased Services	1,547,301	1,753,872	1,765,123	2,382,301	2,582,302
	Fixed Costs	2,278,808	2,893,250	2,333,562	2,197,429	2,197,429
	Capital Outlay	-	1,185,336	1,360,569	1,840,000	1,805,000
	Reserves	3,870,533	661,549	4,246,881	2,273,221	2,105,533
	Gross City Cost	**8,166,493**	**6,979,399**	**10,171,769**	**9,216,433**	**9,216,433**





BUDGET DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
39100	State/Federal Grants	1,003,733	-	556,771	-	-
35200	Bulk Water Sales	1,054,415	54,000	54,000	55,000	55,000
35205	Bulk Sewer User Revenue	-	-	10,000	10,000	10,000
35500	Water Sales to Customers	2,418,049	2,231,286	2,231,286	2,275,912	2,275,912
35510	Water (Turn on & Reading Fees)	12,822	10,000	13,000	13,000	13,000
35520	Water Surcharges	16,102	15,000	17,000	17,000	17,000
35220	Coin Op Sales	11,985	9,000	9,000	9,000	9,000
35230	Sale of Water Meters	36,079	75,942	106,595	60,942	60,942
35255	Pipeline Lease	36,276	24,000	25,253	26,000	26,000
35525	Adjustments to Water Bills	-	-	(141)	-	-
35530	Sewer User Revenue	1,371,145	1,288,511	1,288,511	1,314,281	1,314,281
35270	Water Assessment Fee	73,845	78,573	74,000	74,000	74,000
35275	Capital Improvement Fee	73,844	78,573	74,000	74,000	74,000
35240	Water Tap Fees	137,491	275,491	378,000	230,000	230,000
35400	Sewer Tap Fees	67,845	131,540	197,665	121,640	121,640
35265	Lease Water	44,524	2,700	58,225	40,000	40,000
35250	Hudson -O&M Reimbursement	60,631	75,000	55,560	60,000	60,000
38100	Contributed Capital	1,943,507	-	-	-	-
31605	Realized Gain/Loss Invest	(184,974)	-	-	-	-
31610	Interest Earned	2,360	2,000	4,000	2,000	2,000
35260	Payment in Lieu of Water Shares	290,000	400,000	470,000	130,000	130,000
39000	Misc Revenue	8,433	5,000	203,000	5,000	5,000
39200	Transfer from Water Sales Tax Fund	461,268	475,511	475,511	451,777	451,777
31620	Sale Of Assets	(22,928)	-	-	-	-
39300	Emergency Reserve	523,073	985,658	429,596	592,489	592,489
39335	Fulton Return Project Reserve	200,000	-	-	-	-
39395	Debt Service Reserve	1,246,447	729,136	548,382	1,477,468	1,477,468
39360	Water Assessment Reserve	157,587	-	-	-	-
39350	Sewer Plant Investment Fee Reserve	41,535	66,806	109,380	307,045	307,045
39405	Unassigned Sewer Plant Reserve	375,000	375,000	375,000	375,000	375,000
39410	Water Plant Investment Fee Res	23,000	85,741	160,491	538,491	538,491
39355	Capital Repairs Reserve	361,458	437,853	435,302	509,302	509,302
39366	Raw Water Storage Reserve	175,000	200,000	200,000	225,000	225,000
39370	Pay-in-lieu Water Shares Reserve	1,372,540	1,400,340	1,662,540	2,132,540	2,132,540
39365	Filter Replacement Reserve	160,000	200,000	200,000	200,000	200,000
39375	Water & Sewer Line Repl Reserve	1,075,000	-	-	-	-
39376	Water Main Expansion & Oversizing	600,000	600,000	600,000	750,000	750,000
39380	Well Improvement Reserve	80,000	47,077	23,368	-	-
39385	Filtration Study Reserve	80,000	90,000	90,000	100,000	100,000
39386	Lift Station Expansion Reserve	500,000	-	-	-	-
39390	Repair/Replace Equipment Reserve	600,000	495,000	529,608	379,608	379,608
39400	New Centrifuge Reserve	50,000	100,000	100,000	150,000	150,000
39399	Unappropriated Reserve	(8,370,599)	(4,065,339)	(1,593,133)	(3,490,060)	(3,490,060)
	Total	**8,166,493**	**6,979,399**	**10,171,769**	**9,216,433**	**9,216,433**

BUDGET DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
REVENUE SUMMARY						
	Intergovernmental	1,003,733	-	556,771	-	-
	Charges for Services	5,415,053	4,349,616	4,591,954	4,380,775	4,380,775
	Interest Income	(182,614)	2,000	4,000	2,000	2,000
	Internal Transfers	461,268	475,511	475,511	451,777	451,777
	Other	2,219,011	405,000	673,000	135,000	135,000
	Beginning Reserves	(749,959)	1,747,272	3,870,533	4,246,881	4,246,881
	TOTAL REVENUES	**8,166,493**	**6,979,399**	**10,171,769**	**9,216,433**	**9,216,433**

BUDGET DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
51100	Salaries & Wages	327,807	345,694	327,866	360,673	369,583
51105	Overtime	14,859	11,000	11,000	16,000	16,000
51110	FICA	19,937	22,117	21,012	23,353	23,905
51115	Medicare	4,663	5,174	4,915	5,464	5,593
51255	VALIC Retirement 4.0	13,349	13,606	12,893	14,407	13,408
51240	Vision Insurance	695	707	707	763	742
51220	Health Insurance	50,686	41,554	41,554	44,341	38,160
51230	Dental Insurance	3,866	3,945	3,945	4,488	4,062
51250	Life & AD&D Insurance	681	775	775	810	1,516
51285	Long Term Disability Insurance	886	983	983	1,030	1,018
51120	Workers Compensation Insurance	12,113	8,955	8,955	9,213	9,213
51210	Unemployment Insurance	1,032	1,082	1,029	1,140	1,169
	Total Personnel	**450,574**	**455,592**	**435,634**	**481,682**	**484,369**
52010	General Supplies	18,581	17,000	15,500	18,500	18,500
52020	Office Supplies	-	1,000	200	500	500
53310	Uniforms	32	800	800	800	800
53105	Equipment <$5000	663	11,000	13,500	22,000	22,000
	Total Supplies	**19,277**	**29,800**	**30,000**	**41,800**	**41,800**
53060	Services	38,546	39,000	143,000	49,000	49,000
53030	Bank Charges	28,549	25,000	30,000	30,000	30,000
53080	Dues & Subscriptions	2,282	2,500	2,500	2,500	2,500
53110	Fees/Permits/Licenses	11,561	15,500	15,865	201,400	201,400
53320	Utilities - Electrical	249,539	278,000	260,000	288,000	288,000
53290	Telephone	1,704	2,075	2,205	2,225	2,225
53180	Postage	27	300	300	350	350
52080	Fuel & Oil	18,972	23,000	10,700	14,000	14,000
53100	Engineering Services	28,666	50,000	15,000	80,000	190,000
53120	Legal Fees	270	10,000	500	15,000	15,000
53160	Plans & Studies	16,152	25,500	-	10,000	10,000
53050	Waste Water Treatment Operations	879,118	897,297	897,297	763,226	915,804
53240	Repairs & Maintenance - Equip	135,522	288,900	343,406	698,500	635,923
53250	Repairs & Maintenance-Facility	132,147	75,000	39,500	211,500	211,500
53270	Repairs & Maintenance-Vehicle	1,876	4,000	1,200	4,000	4,000
53210	Professional Services	203	11,000	-	6,000	6,000
53220	Public Notices	-	1,000	-	1,000	1,000
53300	Travel/Meetings	-	1,400	-	1,400	1,400
53350	Water Testing	343	400	400	500	500
53280	Staff Development	1,825	4,000	3,250	3,700	3,700
	Total Purchased Services	**1,547,301**	**1,753,872**	**1,765,123**	**2,382,301**	**2,582,302**
55260	Insurance - CIRSA	64,909	62,027	62,027	68,258	68,258
55350	Misc Expenditures	0	12,000	500	12,000	12,000
55170	Depreciation Expense	1,084,720	1,080,796	-	-	-
58025	Bank of Colorado Loan - Principal	-	-	481,902	498,153	498,153
58080	Water Treatment Plant Expansion	-	-	115,000	120,000	120,000

BUDGET DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
58090	Windy Gap Water - Principal	-	-	115,000	115,000	115,000
58070	CWCB Water Loan - Principal	-	-	110,720	112,934	112,934
58125	Bank of CO Loan - Interest	206,314	263,777	263,777	248,284	248,284
58150	USDA Big Water 6M - Interest	96,808	-	-	-	-
58180	Water Treatment Plant Exp - Interest	39,044	33,920	33,920	27,825	27,825
58140	USDA Big Water 5.5M - Interest	58,577	-	-	-	-
58190	Windy Gap Water - Interest	64,593	60,907	60,907	56,192	56,192
58170	CWCB Water Loan - Interest	52,168	49,997	49,997	47,783	47,783
55160	Weld County Tax Collection Fee	275	2,500	300	2,500	2,500
55430	SWSP Assessment	148,020	150,000	73,163	150,000	150,000
55470	Water Assessment	107,337	198,884	122,124	153,500	153,500
55280	CIRSA Insurance Claims	317	10,000	-	10,000	10,000
55307	Leases & Rentals Water Storage	105,406	150,000	86,214	-	-
55308	Water Lease	90,649	550,000	575,237	300,000	300,000
55475	Windy Gap Delivery	137,122	190,000	122,774	190,000	190,000
52090	Water Meters/Accessories	22,550	78,442	60,000	85,000	85,000
	Total Fixed Costs	**2,278,808**	**2,893,250**	**2,333,562**	**2,197,429**	**2,197,429**
57500	Capital Projects	-	1,185,336	1,360,569	1,840,000	1,805,000
	Total Capital Outlay	**-**	**1,185,336**	**1,360,569**	**1,840,000**	**1,805,000**
59010	Debt Service Reserve	548,382	1,478,377	1,477,468	1,471,405	1,471,405
59020	Emergency Reserve	429,596	592,199	592,489	694,321	711,090
59035	New Centrifuge Reserve	100,000	150,000	150,000	200,000	200,000
59080	Sewer Plant Investment Fee Reserve	109,380	48,346	307,045	428,685	428,685
59065	Unassigned Sewer Plant Reserve	375,000	450,000	375,000	450,000	450,000
59095	Water Plant Investment Fee Res	160,491	361,232	538,491	768,491	768,491
59081	Filtration Study	90,000	100,000	100,000	110,000	110,000
59100	Capital Repairs Reserve	435,302	516,426	509,302	583,302	583,302
59110	Filter Replacement Reserve	200,000	240,000	200,000	240,000	240,000
59115	Pay-in-lieu Water Shares Reserve	1,662,540	1,800,340	2,132,540	2,262,540	2,262,540
59120	Repair/Replace Equipment Reserve	529,608	355,000	379,608	89,608	109,608
59140	Water Assessment Reserve	-	650	-	-	-
59145	Raw Water Storage Reserve	200,000	225,000	225,000	250,000	250,000
59150	Water & Sewer Line Replacement Res	-	150,000	-	-	-
59151	Water Main Expansion & Oversizing	600,000	750,000	750,000	900,000	900,000
59155	Well Improvement Reserve	23,368	-	-	-	-
59160	Lift Station Expansion Reserve	-	100,000	-	100,000	100,000
59040	Fund Balance Reserves	(1,593,133)	(6,656,021)	(3,490,060)	(6,275,130)	(6,479,587)
	Total Reserves	**3,870,533**	**661,549**	**4,246,881**	**2,273,221**	**2,105,533**
	TOTAL	**8,166,493**	**6,979,399**	**10,171,769**	**9,216,433**	**9,216,433**

BUDGET DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
BUDGET SUMMARY						
	Personnel	450,574	455,592	435,634	481,682	484,369
	Supplies	19,277	29,800	30,000	41,800	41,800
	Purchased Services	1,547,301	1,753,872	1,765,123	2,382,301	2,582,302
	Fixed Costs	2,278,808	2,893,250	2,333,562	2,197,429	2,197,429
	Capital Outlay	-	1,185,336	1,360,569	1,840,000	1,805,000
	Transfers	-	-	-	-	-
	Reserves	3,870,533	661,549	4,246,881	2,273,221	2,105,533
	Gross City Cost	**8,166,493**	**6,979,399**	**10,171,769**	**9,216,433**	**9,216,433**

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	208,565	214,025	214,025	225,990	222,929
Supplies	14,129	17,300	17,300	19,300	19,300
Purchased Services	44,579	36,000	124,830	131,700	131,700
Fixed Cost	279,260	289,342	60,000	85,000	85,000
Capital Outlay	-	354,864	464,864	370,000	370,000
Gross City Cost	546,533	911,531	881,019	831,990	828,929
Net City Cost	546,533	911,531	881,019	831,990	828,929
Budgeted Positions	3.75	3.25	3.25	3.25	3.75

SUMMARY OF CHANGES: The following accounts have changed by more than 10% from last year's budget: Overtime, Life & AD&D Insurance, Retirement, General Supplies, Fuel & Oil, Contractual Services, Plans & Studies, Postage, Repairs & Maintenance – Equip, Repairs & Maintenance – Fac, Telephone and Depreciation Expense. Capital requests include Line Replacement Set-A-Side ($100,000), Water Main Extension & Oversizing ($150,000) and CR 12 Main Extension ($120,000). Total expenses decreased by 9% from the previous budget year.

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

	2015 Actual	2016 Estimated	2017 Projected
Efficiency Measures/Feet of Water Mains	137,280	137,500	137,800
Cost Per Foot To Maintain	$ 4	$ 6	$ 6
Per Capita Cost (City Support)	$ 69.87	$ 112.63	$ 105.97

Finance Recommendation: Approve as requested.

Council Action: Approved as requested with changes to Salaries & Wages, FICA, Medicare, Unemployment Insurance, Health Insurance, Dental Insurance, Vision Insurance, Life & AD&D, Retirement and Long Term Disability.

BUDGET DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
51100	Salaries & Wages	155,168	167,235	167,235	171,066	172,800
51105	Overtime	7,007	5,000	5,000	8,000	8,000
51110	FICA	9,443	10,680	10,680	11,103	11,210
51115	Medicare	2,209	2,499	2,499	2,598	2,623
51255	VALIC Retirement 4.0	6,487	6,558	6,558	6,832	5,833
51250	Life & AD&D Insurance	339	371	371	381	627
51210	Unemployment Insurance	472	522	522	542	549
51220	Health Insurance Expense	24,743	18,544	18,544	22,667	18,808
51230	Dental Insurance Expense	1,909	1,816	1,816	1,999	1,747
51240	Vision Insurance Expense	346	324	324	314	293
51285	LTD Insurance Expense	442	476	476	488	439
	Total Personnel	**208,565**	**214,025**	**214,025**	**225,990**	**222,929**
52010	General Supplies	13,765	12,000	12,000	14,000	14,000
53310	Uniforms	32	300	300	300	300
53105	Equipment <$5000	332	5,000	5,000	5,000	5,000
	Total Supplies	**14,129**	**17,300**	**17,300**	**19,300**	**19,300**
53060	Services	1,140	500	104,500	5,000	5,000
53290	Telephone	581	400	530	550	550
53180	Postage	-	100	100	150	150
52080	Fuel & Oil	13,037	15,000	7,500	8,000	8,000
53160	Plans & Studies	-	5,000	-	-	-
53240	Repairs & Maintenance - Equip	18,974	3,500	6,000	7,500	7,500
53250	Repairs & Maintenance-Facility	8,022	5,000	2,500	104,000	104,000
53270	Repairs & Maintenance-Vehicle	1,876	4,000	1,200	4,000	4,000
53280	Staff Development	948	2,500	2,500	2,500	2,500
	Total Purchased Services	**44,579**	**36,000**	**124,830**	**131,700**	**131,700**
55170	Depreciation Expense	256,710	210,900	-	-	-
52090	Water Meters/Accessories	22,550	78,442	60,000	85,000	85,000
	Total Fixed Costs	**279,260**	**289,342**	**60,000**	**85,000**	**85,000**
57500	Capital Projects	-	-	-	-	-
57500	Line Replacement Set-A-Side	-	-	-	100,000	100,000
57500	3rd Street Line Replacement			210,000		
57500	High Pressure Zone Engineering		100,000	-		
57500	CR12/CR29 Line Extension				120,000	120,000
57500	Water Main Extension & Over sizing				150,000	150,000
57500	14th St./Factory Cir. Line Ext.		244,864	244,864		
57500	Clamp		10,000	10,000		
	Total Capital Outlay	**-**	**354,864**	**464,864**	**370,000**	**370,000**
	TOTAL	**546,533**	**911,531**	**881,019**	**831,990**	**828,929**

BUDGET DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
BUDGET SUMMARY						
	Personnel	208,565	214,025	214,025	225,990	222,929
	Supplies	14,129	17,300	17,300	19,300	19,300
	Purchased Services	44,579	36,000	124,830	131,700	131,700
	Fixed Costs	279,260	289,342	60,000	85,000	85,000
	Capital Outlay	-	354,864	464,864	370,000	370,000
	Gross City Cost	**546,533**	**911,531**	**881,019**	**831,990**	**828,929**

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	74,948	70,146	70,146	383,968	132,865
Fixed Cost	81,026	78,907	0	0	0
Capital Outlay	0	175,000	175,000	360,000	360,000
Gross City Cost	155,974	324,053	245,146	743,968	492,865
Net City Cost	155,974	324,053	245,146	743,968	492,865
Budgeted Positions	0	0	0	0	0

SUMMARY OF CHANGES: The following accounts have changed by more than 10% from the previous budget year: Repairs & Maintenance-Equip, Depreciation Expense and Capital Projects. Capital requests include Well Improvements Set-A-Side ($10,000) and New Well Off Of Denver Ave. ($350,000). Total expenses increased 52%.

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

PERFORMANCE MEASURES

	2015 Actual	2016 Estimated	2017 Projected
Efficiency Measures/Gallons (Millions) Pumped	273	323	2,388
Per Million Gallons Pumped	$ 571	$ 759	$ 206
Per Capita Cost (City Support)	$ 19.94	$ 31.34	$ 63.01

Finance Recommendation: Approve as requested.

Council Action: Approved as requested with changes to Contractual Operation/Manage and Repairs & Maintenance - Equip.

BUDGET DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
53320	Utilities	45,107	50,000	50,000	50,000	50,000
53050	OMI Operations	17,582	17,946	17,946	228,968	17,865
53240	Repairs/Maintenance	12,259	2,200	2,200	105,000	65,000
	Total Purchased Services	**74,948**	**70,146**	**70,146**	**383,968**	**132,865**
55170	Depreciation Expense	81,026	78,907	-	-	-
	Total Fixed Costs	**81,026**	**78,907**	**-**	**-**	**-**
57500	Capital Expenditures	-	-	-	-	-
57500	Well 7 - Catholic Church Well		100,000	100,000		
57500	New Well off of Denver Ave.		75,000	75,000	350,000	350,000
57500	Well Improvements Set-A-Side				10,000	10,000
	Total Capital Outlay	**-**	**175,000**	**175,000**	**360,000**	**360,000**
	TOTAL	**155,974**	**324,053**	**245,146**	**743,968**	**492,865**

BUDGET SUMMARY

Purchased Services	74,948	70,146	70,146	383,968	132,865
Fixed Costs	81,026	78,907	-	-	-
Capital Outlay	-	175,000	175,000	360,000	360,000
Gross City Cost	**155,974**	**324,053**	**245,146**	**743,968**	**492,865**

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	532,525	512,735	525,106	647,368	721,866
Fixed Cost	548,164	570,000	73,163	150,000	150,000
Capital Outlay	-	200,000	200,000	200,000	165,000
Gross City Cost	1,080,689	1,282,735	798,269	997,368	1,036,866
Revenue	1,614,893	904,433	1,089,408	561,942	561,942
Net City cost	(534,204)	378,302	(291,139)	435,426	474,924
Budgeted Positions	0	0	0	0	0

SUMMARY OF CHANGES: The following accounts have changed by more than 10% from last year's budget: Sale of Water Meters, Water Tap Fees, Hudson Water O&M Reimbursement, Payment In Lieu of Water Share, Contractual Operation/Management, Fees/Permits/Licenses, Plans & Studies, Repairs & Maintenance-Equip, Water Testing, Depreciation Expense and Capital Projects. Capital requests include Filter Replacement Set-A-Side ($40,000), VFD Filter Feed Pump 4 ($50,000), Gravity Zone Flow Meter ($50,000) and High Pressure Zone Flow Meter ($25,000). Total revenue decreased 38%. Expenses decreased 19%.

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

PERFORMANCE MEASURES

	2015 Actual	2016 Estimated	2017 Projected
Efficiency Measures/Gallons (million) Treated Water	447	425	406
Cost per million gallon treated water	$ 2,418	$ 1,878	$ 2,554
Per Capita Cost (city support)	$ (68.30)	$ (37.22)	$ 60.72

Finance Recommendation: Approve as requested.

Council Action: Approved as requested with changes to Contractual Operation/Management, Repairs & Maintenance-Equipment and Capital Projects.

REVENUE DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
35200	Bulk Water Sales	1,054,415	54,000	54,000	55,000	55,000
35230	Sale of Water Meters	36,079	75,942	106,595	60,942	60,942
35255	Pipeline Lease	36,276	24,000	25,253	26,000	26,000
35240	Water Tap Fees	137,491	275,491	378,000	230,000	230,000
35250	Hudson Water O&M Reimbursement	60,631	75,000	55,560	60,000	60,000
35260	Payment in Lieu of Water Shares	290,000	400,000	470,000	130,000	130,000
	Revenue Water Plant	**1,614,893**	**904,433**	**1,089,408**	**561,942**	**561,942**

REVENUE SUMMARY

Charges for Services	1,324,893	504,433	619,408	431,942	431,942
Other	290,000	400,000	470,000	130,000	130,000
Total Revenues	**1,614,893**	**904,433**	**1,089,408**	**561,942**	**561,942**

BUDGET DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
53110	Fees/Permits/Licenses	-	-	865	900	900
53320	Utilities	80,823	100,000	85,000	100,000	100,000
53100	Engineering Services	5,220	20,000	15,000	20,000	20,000
53160	Plans & Studies	8,697	10,000	-	-	-
53050	OMI Operations	281,318	287,135	287,135	228,968	328,466
53240	Repairs/Maintenance	32,000	35,200	106,706	237,000	212,000
53350	Water Testing	343	400	400	500	500
53250	R&M Facility Maintenance	124,125	60,000	30,000	60,000	60,000
	Total Purchased Services	**532,525**	**512,735**	**525,106**	**647,368**	**721,866**
55170	Depreciation Expense	400,145	420,000	-	-	-
55430	SWSP Assessment	148,020	150,000	73,163	150,000	150,000
	Total Fixed Costs	**548,164**	**570,000**	**73,163**	**150,000**	**150,000**
57500	Capital Projects	-	-	-	-	-
57500	Non-Potable Water Pump		25,000	25,000		
57500	VFD Filter Feed Pump 4				50,000	50,000
57500	Turbidity Meter			70,000		
57500	Raw Water Tank Painting		100,000	30,000		
57500	Filter Replacement Set-A-Side				40,000	40,000
57500	Replace 3 VFDs at Tank Farm		60,000	60,000		
57500	Replace 1 75 HP VFD at WTP		15,000	15,000		
57500	Replace FilterTrak 660				20,000	
57500	Roadbase/Landscaping				15,000	
57500	Gravity Zone Flow Meter				50,000	50,000
57500	High Pressure Zone Flow Meter				25,000	25,000
	Total Capital Outlay	**-**	**200,000**	**200,000**	**200,000**	**165,000**
	TOTAL	**1,080,689**	**1,282,735**	**798,269**	**997,368**	**1,036,866**

BUDGET SUMMARY

Purchased Services	532,525	512,735	525,106	647,368	721,866
Fixed Costs	548,164	570,000	73,163	150,000	150,000
Capital Outlay	-	200,000	200,000	200,000	165,000
Gross City Cost	**1,080,689**	**1,282,735**	**798,269**	**997,368**	**1,036,866**

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	187,768	192,893	192,893	202,896	208,550
Supplies	4,902	9,500	7,000	10,500	10,500
Purchased Services	13,147	25,475	18,525	25,175	25,175
Fixed Cost	160,132	170,500	500	1,000	1,000
Capital Outlay	-	112,417	177,650	590,000	590,000
Gross City Cost	365,949	510,785	396,568	829,571	835,225
Net City Cost	365,949	510,785	396,568	829,571	835,225
Budgeted Positions	3.5	3.25	3.25	3.25	3.5

SUMMARY OF CHANGES: The following accounts have changed by more than 10% from last year's budget: Overtime, Life & AD&D, Long Term Disability, Fuel & Oil, Equipment < $5,000, Plans & Studies, Repairs & Maintenance – Equip, Repairs & Maintenance – Fac, Staff Development, Depreciation Expense and Capital Projects. Capital requests include Line Replacement Set-a-Side ($50,000), Repair/Replace Equipment Set-A-Side (100,000), Sewer Vac Truck 4 Year Lease/Purchase ($90,000) and Various Line Replacement Projects ($350,000). Total expenses increased 64% over 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

	2015 Actual	2016 Estimated	2017 Projected
Efficiency Measures/Feet of Sewer lines	237,600	238,600	238,600
Cost Per Foot to Maintain	$ 2	$ 2	$ 4
Per Capita Cost (city support)	$ 46.78	$ 50.70	$ 106.78

Finance Recommendation: Approve as requested.

Council Action: Approved as requested with changes to Salaries & Wages, FICA, Medicare, Unemployment, Health Insurance, Dental Insurance, Life & AD&D and Long Term Disability.

BUDGET DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
51100	Salaries & Wages	140,620	148,340	148,340	151,361	158,537
51105	Overtime	7,852	6,000	6,000	8,000	8,000
51110	FICA	8,604	9,570	9,570	9,879	10,324
51115	Medicare	2,012	2,238	2,238	2,311	2,415
51255	Retirement	5,581	5,843	5,843	6,045	6,045
51210	Unemployment Insurance	426	469	469	483	505
51220	Health Insurance Expense	20,165	17,634	17,634	21,674	19,352
51230	Dental Insurance Expense	1,590	1,742	1,742	2,063	1,918
51240	Vision Insurance Expense	278	307	307	313	313
51250	Life & AD&D Insurance Exp	278	333	333	340	684
51285	LTD Insurance Expense	363	417	417	427	457
	Total Personnel	**187,768**	**192,893**	**192,893**	**202,896**	**208,550**
52010	General Supplies	4,570	4,000	3,000	4,000	4,000
53310	Uniforms	-	500	500	500	500
53105	Equipment <$5000	332	5,000	3,500	6,000	6,000
	Total Supplies	**4,902**	**9,500**	**7,000**	**10,500**	**10,500**
53290	Telephone	47	75	75	75	75
53300	Travel & Meetings	-	400	-	400	400
53160	Plans & Studies	-	500	-	-	-
52080	Fuel & Oil	5,934	8,000	3,200	6,000	6,000
53240	Repair & Maintenance- Equip	6,289	15,000	7,500	10,000	10,000
53250	Repair & Maintenance - Facility	-	-	7,000	7,500	7,500
53280	Staff Development	877	1,500	750	1,200	1,200
	Total Purchased Services	**13,147**	**25,475**	**18,525**	**25,175**	**25,175**
55170	Depreciation Expense	160,132	169,500	-	-	-
55350	Misc Expenses	-	1,000	500	1,000	1,000
	Total Fixed Costs	**160,132**	**170,500**	**500**	**1,000**	**1,000**
57500	Capital Projects	-	-	-	-	-
57500	Line Replacement Set-A-Side		-	-	50,000	50,000
57500	Sewer Vac Truck Lease/Purchase		90,000	90,000	90,000	90,000
57500	Actual Line Replacement				350,000	350,000
57500	Repair/Replace Equip Set-A-Side				100,000	100,000
57500	14th St./Factory Cir.		22,417	87,650		
	Total Capital Outlay	**-**	**112,417**	**177,650**	**590,000**	**590,000**
	TOTAL	**365,949**	**510,785**	**396,568**	**829,571**	**835,225**

BUDGET SUMMARY

Personnel	187,768	192,893	192,893	202,896	208,550
Supplies	4,902	9,500	7,000	10,500	10,500
Purchased Services	13,147	25,475	18,525	25,175	25,175
Fixed Costs	160,132	170,500	500	1,000	1,000
Capital Outlay	-	112,417	177,650	590,000	590,000
Gross City Cost	**365,949**	**510,785**	**396,568**	**829,571**	**835,225**

Budget Unit Summary

AGENCY/DEPARTMENT NAME: Utility-Waste Water 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	718,859	910,378	895,378	847,968	1,188,473
Fixed Cost	182,075	179,316	-	-	-
Capital Outlay	-	200,000	200,000	320,000	320,000
Gross City Cost	900,934	1,289,694	1,095,378	1,167,968	1,508,473
Revenue	1,438,990	1,420,051	1,496,176	1,445,921	1,445,921
Net City Cost	(538,056)	(130,357)	(400,798)	(277,953)	62,552
Budgeted Positions	0	0	0	0	0

SUMMARY OF CHANGES: The following accounts have changed by more than 10% from last year's budget: Bulk Sewer User Revenue, Equipment < $5,000, Fees/Permits/Licenses, Repairs & Maintenance – Equip, Depreciation Expense and Capital Projects. Capital requests include Expansion of Plant Set-a-Side ($75,000), Replace Centrifuge Back Drive ($30,000), WWTP Flow Meter ($75,000), Roadbase Gravel ($30,000), East Lift Station Level Probe Upgrade ($50,000) and South Lift Station Landscaping ($60,000). Total revenue increased 2%. Total expenses increased 17%.

OBJECTIVES: Assure that the sewer treatment process is uninterrupted.

PERFORMANCE MEASURES

	2015 Actual	2016 Estimated	2017 Projected
Efficiency Measures/ Gallons (Million) Sewage Treated	481	471	463
Cost Per Million Gallon Sewage Treated	$ 1,873	$ 2,326	$ 3,258
Per Capita Cost (City Support)	$ (68.79)	$ (51.24)	$ 8.00

Finance Recommendation: Approve as requested.

Council Action: Approved as requested with changes to Contractual Operation/Management.

REVENUE DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
35205	Bulk Sewer User Revenue	-	-	10,000	10,000	10,000
35530	Sewer User Revenues	1,371,145	1,288,511	1,288,511	1,314,281	1,314,281
35400	Sewer Tap Fees	67,845	131,540	197,665	121,640	121,640
	Revenue Sewer	**1,438,990**	**1,420,051**	**1,496,176**	**1,445,921**	**1,445,921**

REVENUE SUMMARY

Charges for Services	1,438,990	1,420,051	1,496,176	1,445,921	1,445,921
Total Revenues	**1,438,990**	**1,420,051**	**1,496,176**	**1,445,921**	**1,445,921**

BUDGET DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
53105	Equipment < $5,000	-	-	5,000	10,000	10,000
53110	Fees/Permits/Licenses	11,561	15,000	15,000	200,000	200,000
53320	Utilities	119,129	120,000	120,000	130,000	130,000
53160	Plans & Studies	-	10,000	-	10,000	10,000
53050	OMI Operations	527,471	538,378	538,378	228,968	569,473
53240	Repairs/Maintenance	60,000	216,000	216,000	258,000	258,000
53250	R&M Facility Maintenance	-	10,000	-	10,000	10,000
53290	Telephone	698	1,000	1,000	1,000	1,000
	Total Purchased Services	**718,859**	**910,378**	**895,378**	**847,968**	**1,188,473**
55170	Depreciation Expense	182,075	179,316	-	-	-
	Total Fixed Costs	**182,075**	**179,316**	**-**	**-**	**-**
57500	Capital Outlay	-	-	-	-	-
57500	Plant Exp Reserve Set-A-Side				75,000	75,000
57500	Centrifuge Backdrive				30,000	30,000
57500	Headworks Instrumentation		25,000	25,000		
57500	Replace 2 Samplers		25,000	25,000		
57500	Roadbase				30,000	30,000
57500	WWTP Flow Meter Replacement				75,000	75,000
57500	E Lift Station Level Probe Repl				50,000	50,000
57500	WWTP Pre-Design		150,000	150,000		
57500	S Lift Station Landscaping				60,000	60,000
	Total Capital Outlay	**-**	**200,000**	**200,000**	**320,000**	**320,000**
	TOTAL	**900,934**	**1,289,694**	**1,095,378**	**1,167,968**	**1,508,473**

BUDGET SUMMARY

Purchased Services	718,859	910,378	895,378	847,968	1,188,473
Fixed Costs	182,075	179,316	-	-	-
Capital Outlay	-	200,000	200,000	320,000	320,000
Gross City Cost	**900,934**	**1,289,694**	**1,095,378**	**1,167,968**	**1,508,473**

Budget Unit Summary

AGENCY/DEPARTMENT NAME: Utility - Utility Billing

BUDGET TITLE & NUMBER: 40-550

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

Resources	Actual Last Year	Budgeted Current Year	Projected Current Year	Requested Next Year	Final Next Year
Personnel Services	37,540	39,719	39,719	43,583	43,677
Supplies	246	3,000	700	2,000	2,000
Purchased Services	62,077	64,800	64,100	69,800	69,800
Fixed Cost	4,412	2,173	-	-	-
Capital Outlay	-	46,055	46,055	-	-
Gross City Cost	104,275	155,747	150,574	115,383	115,477
Revenue	2,651,170	2,425,132	2,476,370	2,502,912	2,502,912
Net City Cost	(2,546,895)	(2,269,385)	(2,325,796)	(2,387,529)	(2,387,435)
Budgeted Positions	0.9	0.9	0.9	0.9	0.9

SUMMARY OF CHANGES: The following accounts have changed by more than 10% from the previous budget year: Water (Turn On & Reading Fee), Water Surcharges, Lease Water, Salaries & Wages, FICA, Medicare, Unemployment Insurance, Health Insurance Expense, Vision Insurance Expense, Life & AD&D Insurance, Retirement, Long Term Disability, General Supplies, Office Supplies, Bank Charges, Depreciation Expense and Capital Projects. Total revenue increased 3% and total expenditures decreased 26%.

OBJECTIVES: To try to persuade customers to utilize our on-line payment system; to increase the number of customers utilizing the e-bill option; to decrease the number of shutoff notices sent out and to decrease the number of water shut-offs performed.

PERFORMANCE MEASURES

	2015 Actual	2016 Estimated	2017 Projected
Efficiency Measures:			
Number of Accounts	2,388	2,480	2,572
Total Bills Mailed	29,483	29,693	29,856
Avg Shut Off Notices Mailed Per Month	521	606	658
Avg Shut-offs Done Per Month	103	110	137
Per Utility Customer Cost	$ 43.67	$ 60.72	$ 44.90
Per Capita Cost (City Support)	$ (325.61)	$ (297.34)	$ (305.22)

Finance Recommendation: Approve as requested.

Council Action: Approved as requested with changes to Dental Insurance, Life & AD&D Insurance and Long Term Disability.

REVENUE DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
35500	Water Sales To Customer	2,418,049	2,231,286	2,231,286	2,275,912	2,275,912
35510	Water (Turn On & Reading Fees)	12,822	10,000	13,000	13,000	13,000
35520	Water Surcharges	16,102	15,000	17,000	17,000	17,000
35220	Coin Op Sales	11,985	9,000	9,000	9,000	9,000
35525	Adjustments To Water Accounts	-	-	(141)	-	-
35270	Water Augmentation Fee	73,845	78,573	74,000	74,000	74,000
35265	Lease Water	44,524	2,700	58,225	40,000	40,000
35275	Capital Improvement Fee	73,844	78,573	74,000	74,000	74,000
	Revenue Water	**2,651,170**	**2,425,132**	**2,476,370**	**2,502,912**	**2,502,912**

REVENUE SUMMARY

Charges for Services	2,606,647	2,422,432	2,418,145	2,462,912	2,462,912
Other	44,524	2,700	58,225	40,000	40,000
Total Revenues	**2,651,170**	**2,425,132**	**2,476,370**	**2,502,912**	**2,502,912**

BUDGET DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
51100	Salaries & Wages	27,957	30,119	30,119	38,246	38,246
51110	FICA	1,638	1,867	1,867	2,371	2,371
51115	Medicare	383	437	437	555	555
51255	VALIC Retirement 3.0	1,118	1,205	1,205	1,530	1,530
51210	Unemployment Insurance	81	91	91	115	115
51220	Health Insurance Expense	5,779	5,376	5,376	-	-
51230	Dental Insurance Expense	367	387	387	426	397
51240	Vision Insurance Expense	72	76	76	136	136
51250	Life & AD&D Insurance Exp	63	71	71	89	205
51285	LTD Insurance Expense	82	90	90	115	122
	Total Personnel	**37,540**	**39,719**	**39,719**	**43,583**	**43,677**
52010	General Supplies	246	1,000	500	500	500
52020	Office Supplies	-	1,000	200	500	500
53105	Equipment <$5000	-	1,000	-	1,000	1,000
	Total Supplies	**246**	**3,000**	**700**	**2,000**	**2,000**
53060	Services	32,849	33,000	33,000	33,000	33,000
53030	Bank Charges	28,549	25,000	30,000	30,000	30,000
53110	Fees/Permits/Licenses	-	500	-	500	500
53290	Telephone	377	600	600	600	600
53180	Postage	27	200	200	200	200
53240	Repair & Maintenance- Equip	-	1,000	-	1,000	1,000
55160	Weld County Tax Collection Fee	275	2,500	300	2,500	2,500
55350	Misc Expenditures	-	1,000	-	1,000	1,000
53300	Travel/Meetings	-	1,000	-	1,000	1,000
	Total Purchased Services	**62,077**	**64,800**	**64,100**	**69,800**	**69,800**
55170	Depreciation Expense	4,412	2,173	-	-	-
	Total Fixed Costs	**4,412**	**2,173**	**-**	**-**	**-**
57500	Capital Outlay	-	-	-	-	-
57500	Tyler Technologies Software		46,055	46,055		
	Total Capital Outlay	**-**	**46,055**	**46,055**	**-**	**-**
	TOTAL	**104,275**	**155,747**	**150,574**	**115,383**	**115,477**

BUDGET SUMMARY

Personnel	37,540	39,719	39,719	43,583	43,677
Supplies	246	3,000	700	2,000	2,000
Purchased Services	62,077	64,800	64,100	69,800	69,800
Fixed Costs	4,412	2,173	-	-	-
Capital Outlay	-	46,055	46,055	-	-
Gross City Cost	**104,275**	**155,747**	**150,574**	**115,383**	**115,477**

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	87,394	128,338	64,838	145,322	145,322
Fixed Cost	196,275	720,000	661,451	300,000	300,000
Gross City Cost	283,669	848,338	726,289	445,322	445,322
Net City Cost	283,669	848,338	726,289	445,322	445,322
Budgeted Positions	0	0	0	0	0

SUMMARY OF CHANGES: The following accounts changed by more than 10% from the previous budget year: Contractual Services-OMI, Contractual Services, Engineering Service, Legal Fees, Professional Services, Repairs & Maintenance-Equip, Depreciation Expense, Leases & Rentals Water Storage and Water Lease. Total expenses decreased by 56%.

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

PERFORMANCE MEASURES

	2015 Actual	2016 Estimated	2017 Projected
Efficiency Measures:			
Per Capita Cost (City Support)	$ 36.27	$ 92.85	$ 56.93

Finance Recommendation: Approve as requested.

Council Action: Approved as requested with changes to Contractual Services-OMI and Repairs & Maintenance-Equip.

BUDGET DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
53050	Contractual Services-OMI	52,747	53,838	53,838	76,322	76,322
53060	Contractual Services	248	500	500	1,000	1,000
53100	Engineering Services	23,446	30,000	-	20,000	20,000
53120	Legal Fees	270	10,000	500	5,000	5,000
53210	Professional Services	203	10,000	-	5,000	5,000
53240	Repairs & Maintenance-Equip.	6,000	16,000	5,000	30,000	30,000
53320	Utilities - Electrical	4,481	8,000	5,000	8,000	8,000
	Total Purchased Services	**87,394**	**128,338**	**64,838**	**145,322**	**145,322**
55170	Depreciation Expense	220	20,000	-	-	-
55307	Leases & Rentals Water Storage	105,406	150,000	86,214	-	-
55308	Water Lease	90,649	550,000	575,237	300,000	300,000
	Total Fixed Costs	**196,275**	**720,000**	**661,451**	**300,000**	**300,000**
	TOTAL	**283,669**	**848,338**	**726,289**	**445,322**	**445,322**

BUDGET SUMMARY

Purchased Services	87,394	128,338	64,838	145,322	145,322
Fixed Costs	196,275	720,000	661,451	300,000	300,000
Gross City Cost	**283,669**	**848,338**	**726,289**	**445,322**	**445,322**

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	16,701	8,955	(11,003)	9,213	9,213
Purchased Services	14,047	9,500	7,500	144,500	254,500
Fixed Cost	827,189	879,512	1,538,148	1,657,929	1,657,929
Capital Outlay	-	97,000	97,000	-	-
Gross City Cost	857,937	994,967	1,631,645	1,811,642	1,921,642
Transfers In	461,268	475,511	475,511	451,777	451,777
Revenue	2,935,104	7,000	763,771	7,000	7,000
Net City Cost	(2,538,435)	512,456	392,363	1,352,865	1,462,865
Budgeted Positions	0	0	0	0	0

SUMMARY OF CHANGES: The following accounts have changed by more than 10% from the previous year's budget: Contractual Services, Engineering Service, Legal Fees, Repairs & Maintenance-Equip, Repairs & Maintenance-Facility, Water Assessment Fees, Capital Projects, Bank of CO Loan-Princ, 1997 Water Loan-Prin, 2000 Revenue Anticipation Warrant-Prin, Windy Gap-Prin, 2000 Revenue Anticipation Warrant-Int. Total revenue not including beginning reserves decreased 5% from the previous year's budget. Total expenses not including ending reserves increased 93%.

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

PERFORMANCE MEASURES

	2015 Actual	2016 Estimated	2017 Projected
Efficiency Measures			
Per Capita Cost (City Support)	$ (324.53)	$ 50.16	$ 187.02

Finance Recommendation: Approve as requested.

Council Action: Approved as requested with changes to Engineering Service,

REVENUE DETAIL

Account	Description	2014 Actual	2015 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
31610	Interest Earned	2,360	2,000	4,000	2,000	2,000
39200	Transfer from Water Sales Tax Fund	461,268	475,511	475,511	451,777	451,777
39100	State/Federal Grants	1,003,733	-	556,771	-	-
38100	Contributed Capital	1,943,507	-	-	-	-
31620	Disp of Assets	(22,928)	-	-	-	-
39000	Misc Revenue	8,433	5,000	203,000	5,000	5,000
39300	Emergency Reserve	523,073	985,658	429,596	592,489	592,489
39335	Fulton Return Project Reserve	200,000	-	-	-	-
39395	Debt Service Reserve	1,246,447	729,136	548,382	1,477,468	1,477,468
39360	Water Assessment Reserve	157,587	-	-	-	-
39350	Sewer Plant Investment Fee Reserve	41,535	66,806	109,380	307,045	307,045
39405	Unassigned Sewer Plant Reserve	375,000	375,000	375,000	375,000	375,000
39410	Water Plant Investment Fee Reserve	23,000	85,741	160,491	538,491	538,491
39355	Capital Repairs Reserve	361,458	437,853	435,302	509,302	509,302
39366	Water Storage Reserve	175,000	200,000	200,000	225,000	225,000
39370	Pay-in-lieu Water Shares Reserve	1,372,540	1,400,340	1,662,540	2,132,540	2,132,540
39365	Filter Replacement Reserve	160,000	200,000	200,000	200,000	200,000
39375	Water & Sewer Line Replacement Reserve	1,075,000	-	-	-	-
39376	Water Main Expansion & Oversizing	600,000	600,000	600,000	750,000	750,000
39390	Repair/Replace Equipment Reserve	600,000	495,000	529,608	379,608	379,608
39380	Well Improvement Reserve	80,000	47,077	23,368	-	-
39385	Filtration Study Reserve	80,000	90,000	90,000	100,000	100,000
39386	Lift Station Expansion Reserve	500,000	-	-	-	-
39400	New Centrifuge Reserve	50,000	100,000	100,000	150,000	150,000
39399	Unappropriated Reserve	(8,370,599)	(4,065,339)	(1,593,133)	(3,490,060)	(3,490,060)
	Revenue Misc	**2,646,413**	**2,229,783**	**5,109,815**	**4,705,658**	**4,705,658**

REVENUE SUMMARY

Intergovernmental	1,003,733	-	556,771	-	-
Interest Income	2,360	2,000	4,000	2,000	2,000
Internal Transfers	461,268	475,511	475,511	451,777	451,777
Other	1,929,011	5,000	203,000	5,000	5,000
Beginning Reserves	(749,959)	1,747,272	3,870,533	4,246,881	4,246,881
Total Revenues	**2,646,413**	**2,229,783**	**5,109,815**	**4,705,658**	**4,705,658**

BUDGET DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
51100	Salaries & Wages	4,062	-	(17,828)	-	-
51110	FICA	252	-	(1,105)	-	-
51115	Medicare	59	-	(259)	-	-
51255	VALIC Retirement 3.0	162	-	(713)	-	-
51120	Workers Compensation Insurance	12,113	8,955	8,955	9,213	9,213
51210	Unemployment Insurance	53	-	(53)	-	-
	Total Personnel	**16,701**	**8,955**	**(11,003)**	**9,213**	**9,213**
53060	Contractual Services	4,309	5,000	5,000	10,000	10,000
53080	Dues & Subscriptions	2,282	2,500	2,500	2,500	2,500
53100	Engineering Services	-	-	-	40,000	150,000
53120	Legal Fees	-	-	-	10,000	10,000
53160	Raw Water Plans & Studies	7,455	-	-	-	-
53220	Public Notices	-	1,000	-	1,000	1,000
53210	Professional Services	-	1,000	-	1,000	1,000
53240	Repairs & Maintenance - Equipment	-	-	-	50,000	50,000
53250	R&M Facility Maintenance	-	-	-	30,000	30,000
	Total Purchased Services	**14,047**	**9,500**	**7,500**	**144,500**	**254,500**
55260	Insurance - CIRSA	64,909	62,027	62,027	68,258	68,258
58025	Bank of Colorado Loan - Principal	-	-	481,902	498,153	498,153
58070	CWCB Water Loan - Principal	-	-	110,720	112,934	112,934
58080	Water Treatment Plant Exp - Principal	-	-	115,000	120,000	120,000
58090	Windy Gap - Principal	-	-	115,000	115,000	115,000
58125	Bank of Colorado Loan - Interest	206,314	263,777	263,777	248,284	248,284
58140	USDA Big Water 5.5M - Interest	58,577	-	-	-	-
58150	USDA Big Water 6M - Interest	96,808	-	-	-	-
58170	CWCB Water Loan - Interest	52,168	49,997	49,997	47,783	47,783
58180	Water Treatment Plant Exp - Interest	39,044	33,920	33,920	27,825	27,825
58190	Windy Gap Water - Interest	64,593	60,907	60,907	56,192	56,192
55475	Windy Gap Delivery	137,122	190,000	122,774	190,000	190,000
55470	Water Assessment	107,337	198,884	122,124	153,500	153,500
55280	CIRSA Insurance Claims	317	10,000	-	10,000	10,000
55350	Miscellaneous Expenditures	0	10,000	-	10,000	10,000
	Total Fixed Costs	**827,189**	**879,512**	**1,538,148**	**1,657,929**	**1,657,929**
57500	Capital Projects	-	-	-	-	-
57500	4 Fulton Water Shares		72,000	72,000		
57500	N. Lift Station PLC Upgrade		25,000	25,000		
	Total Capital Outlay	**-**	**97,000**	**97,000**	**-**	**-**
59010	Debt Service Reserve	548,382	1,478,377	1,477,468	1,471,405	1,471,405
59020	Emergency Reserve	429,596	592,199	592,489	694,321	711,090
59035	New Centrifuge Reserve	100,000	150,000	150,000	200,000	200,000
59080	Sewer Plant Investment Fee Reserve	109,380	48,346	307,045	428,685	428,685
59065	Unassigned Sewer Plant Reserve	375,000	450,000	375,000	450,000	450,000
59095	Water Plant Investment Fee Reserve	160,491	361,232	538,491	768,491	768,491
59081	Filtration Study	90,000	100,000	100,000	110,000	110,000

BUDGET DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
59100	Capital Repairs Reserve	435,302	516,426	509,302	583,302	583,302
59110	Filter Replacement Reserve	200,000	240,000	200,000	240,000	240,000
59115	Pay-in-lieu Water Shares Reserve	1,662,540	1,800,340	2,132,540	2,262,540	2,262,540
59120	Repair/Replace Equipment Reserve	529,608	355,000	379,608	89,608	109,608
59140	Water Assessment Reserve	-	650	-	-	-
59145	Raw Water Storage Reserve	200,000	225,000	225,000	250,000	250,000
59150	Water & Sewer Line Reserve	-	150,000	-	-	-
59151	Water Main Expansion & Over sizing	600,000	750,000	750,000	900,000	900,000
59155	Well Improvement Reserve	23,368	-	-	-	-
59160	Lift Station Expansion Reserve	-	100,000	-	100,000	100,000
59040	Fund Balance Reserves	(1,593,133)	(6,656,021)	(3,490,060)	(6,275,130)	(6,479,587)
	Total Reserves	**3,870,533**	**661,549**	**4,246,881**	**2,273,221**	**2,105,533**
	TOTAL	**4,728,470**	**1,656,516**	**5,878,526**	**4,084,863**	**4,027,175**

BUDGET SUMMARY

Personnel	16,701	8,955	(11,003)	9,213	9,213
Purchased Services	14,047	9,500	7,500	144,500	254,500
Fixed Costs	827,189	879,512	1,538,148	1,657,929	1,657,929
Capital Outlay	-	97,000	97,000	-	-
Reserves	3,870,533	661,549	4,246,881	2,273,221	2,105,533
Gross City Cost	**4,728,470**	**1,656,516**	**5,878,526**	**4,084,863**	**4,027,175**

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	15,520	16,090	16,090	17,932	17,641
Supplies	1,372	4,500	1,200	4,500	4,500
Purchased Services	3,790	12,000	1,200	-	-
Fixed Cost	1,106	1,106	1,106	-	-
Capital Outlay	-	397,536	507,536	360,000	360,000
Gross City Cost	21,788	431,232	527,132	382,432	382,141
Revenue	237,999	160,175	330,662	348,760	348,760
Net City Cost	(216,211)	271,057	196,470	33,672	33,381
Budgeted Positions	0.25	0.25	0.25	0.25	0.25

SUMMARY OF CHANGES: Accounts that changed more than 10% from the previous budget year include: Storm Drain Infrastructure, Interest Earned, Health Insurance, Life & AD&D, Long Term Disability, Engineering Service, Plans & Studies, Repairs & Maintenance-Facility and Depreciation Expense. Total revenue not including beginning reserves increased 118%. Total expenses not including ending reserves decreased 11%. The ending reserves decreased 18.87% from projected 2016 year-end. This is due to capital projects planned in 2017.

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

PERFORMANCE MEASURES

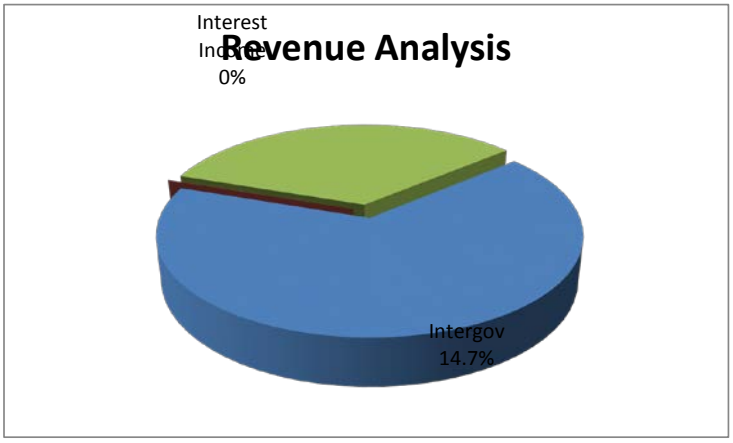
	2015 Actual	2016 Estimated	2017 Projected
Efficiency Measures			
Efficiency Measure/Feet of Storm Sewer Lines	137,280	137,280	137,280
Cost Per Foot To Maintain	$ (1.57)	$ 1.43	0.24
Per Capita Cost (city support)	$ (27.64)	$ 25.12	$ 4.27

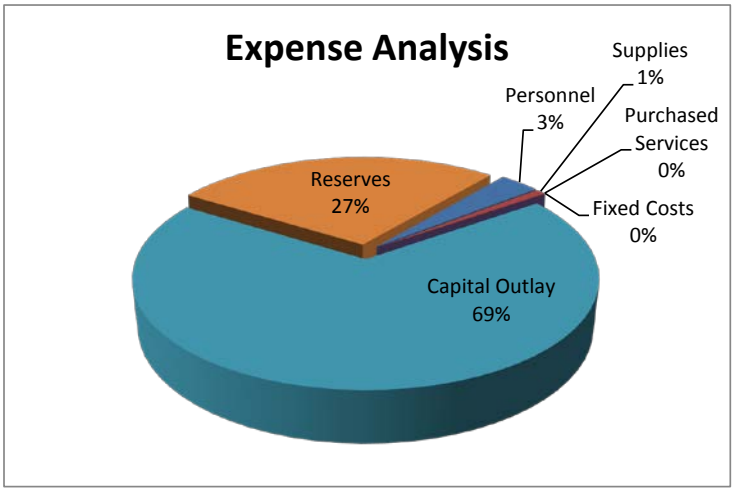
Finance Recommendation: Approve as requested.

Council Action: Approved as requested with changes made to Health Insurance, Dental Insurance, Life & AD&D and Long Term Disability.

BUDGET SUMMARY

Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
REVENUE SUMMARY					
Charges for Services	237,721	160,025	330,512	348,560	348,560
Interest Income	278	150	150	200	200
Beginning Reserves	157,199	79,929	373,410	176,940	176,940
TOTAL REVENUES	**395,198**	**240,104**	**704,072**	**525,700**	**525,700**
BUDGET SUMMARY					
Personnel	15,520	16,090	16,090	17,932	17,641
Supplies	1,372	4,500	1,200	4,500	4,500
Purchased Services	3,790	12,000	1,200	-	-
Fixed Costs	1,106	1,106	1,106	-	-
Capital Outlay	-	397,536	507,536	360,000	360,000
Reserves	373,410	(191,128)	176,940	143,268	143,559
Gross City Cost	**395,198**	**240,104**	**704,072**	**525,700**	**525,700**





BUDGET DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
33210	Storm Drain Infrastructure	130,848	34,560	205,047	214,560	214,560
35550	Storm Water Fee	106,873	125,465	125,465	134,000	134,000
31610	Interest Earned	278	150	150	200	200
39399	Unappropriated Reserves	157,199	79,929	373,410	176,940	176,940
	TOTAL	**395,198**	**240,104**	**704,072**	**525,700**	**525,700**

REVENUE SUMMARY

Charges for Services	237,721	160,025	330,512	348,560	348,560
Interest Income	278	150	150	200	200
Beginning Reserves	157,199	79,929	373,410	176,940	176,940
TOTAL REVENUES	**395,198**	**240,104**	**704,072**	**525,700**	**525,700**

BUDGET DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
51100	Salaries & Wages	11,043	11,098	11,098	11,571	11,571
51105	Overtime	308	1,000	1,000	1,000	1,000
51110	FICA	617	750	750	779	779
51115	Medicare	144	176	176	183	183
51120	Workers Comp	-	-	-	1,317	1,317
51210	Unemployment Insurance	33	37	37	38	38
51220	Health Insurance	2,683	2,303	2,303	2,282	1,970
51230	Dental Insurance	155	155	155	171	159
51240	Vision Insurance	28	29	29	27	27
51250	Life & AD&D Insurance	24	25	25	27	57
51255	VALIC Retirement 4.0	454	484	484	503	503
51285	Long Term Disability Insurance	31	33	33	34	37
	Total Personnel	**15,520**	**16,090**	**16,090**	**17,932**	**17,641**
52010	General Supplies	1,372	2,500	1,200	2,500	2,500
53105	Equipment <$5000	-	2,000	-	2,000	2,000
	Total Supplies	**1,372**	**4,500**	**1,200**	**4,500**	**4,500**
53160	Plans & Studies	3,728	5,000	-	-	-
53100	Engineering Services	-	5,000	-	-	-
53250	Repairs & Maintenance	62	2,000	1,200	-	-
	Total Purchased Services	**3,790**	**12,000**	**1,200**	**-**	**-**
55170	Depreciation Expense	1,106	1,106	1,106	-	-
	Total Fixed Costs	**1,106**	**1,106**	**1,106**	**-**	**-**
57500	Capital Projects	-	-	-	-	-
57500	14th St./Factory Cir.		397,536	397,536		
57500	2016 Street Projects			110,000		
57500	WCR 41 & 14th St. Outfall				360,000	360,000
	Total Capital Outlay	**-**	**397,536**	**507,536**	**360,000**	**360,000**
59040	Fund Balance Reserves	373,410	(191,128)	176,940	143,268	143,559
	Total Reserves	**373,410**	**(191,128)**	**176,940**	**143,268**	**143,559**
	TOTAL	**395,198**	**240,104**	**704,072**	**525,700**	**525,700**

BUDGET SUMMARY

Personnel	15,520	16,090	16,090	17,932	17,641
Supplies	1,372	4,500	1,200	4,500	4,500
Purchased Services	3,790	12,000	1,200	-	-
Fixed Costs	1,106	1,106	1,106	-	-
Capital Outlay	-	397,536	507,536	360,000	360,000
Reserves	373,410	(191,128)	176,940	143,268	143,559
Gross City Cost	**395,198**	**240,104**	**704,072**	**525,700**	**525,700**

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	588,153	558,582	559,129	615,789	648,570
Supplies	82,859	78,250	83,250	84,000	84,000
Purchased Services	212,998	228,250	228,900	230,850	230,850
Fixed Cost	405,306	382,973	553,397	561,063	561,063
Capital Outlay	-	40,000	25,000	30,000	43,000
Gross City Cost	1,289,315	1,288,055	1,449,676	1,521,702	1,567,483
Transfers In	-	381,435	381,435	345,670	383,301
Revenue	1,389,766	1,391,203	1,378,613	1,492,408	1,500,558
Net City Cost	(100,451)	(484,583)	(310,372)	(316,376)	(316,376)
Budgeted Positions	14.91	15.47	15.47	16.87	17.84

SUMMARY OF CHANGES: Accounts that changed more than 10% from the previous budget year include: Property Tax Revenue, Grants - Other, Brochure Advertising, Teen Program Fees, Rental – Rec Center, Rental Deposits, Aquatics, Fitness Programs, General Programs, Pre-School Programs, Contract Programs, Silver Sneakers Revenue, Pro Shop Revenue, Donations – Private, Donations – Teen Program, Disposal of Assets, Grants – Foundation Grants, Salaries & Wages, FICA, Medicare, Workers Compensation Insurance, Unemployment Insurance, Health Insurance Expense, Dental Insurance, Vision Insurance, Life & AD&D Insurance, Retirement, Long Term Disability, Chemicals, Fertilizer, Fuel & Oil, Dues & Subscriptions, Fees/Permits/Licenses, Printing, Uniforms, Utilities – Water & Sewer, Bad Debts, Concession Expenses, Depreciation Expense, Finance Charges, Recreation Center Bond-Prin and Recreation Center Bond-Int. Capital requests include shower re-tiling ($15,000), a new play feature in the pool ($15,000) and the EVSE Project ($13,000). Total revenue not including beginning reserves increased 6% from the previous budget year. Total expenses not including ending reserves increased 22%. The Recreation Center fund balance increased over 100% since projected 2016 year-end. This is mainly due to an internal transfer from the CPR Fund.

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

PERFORMANCE MEASURES

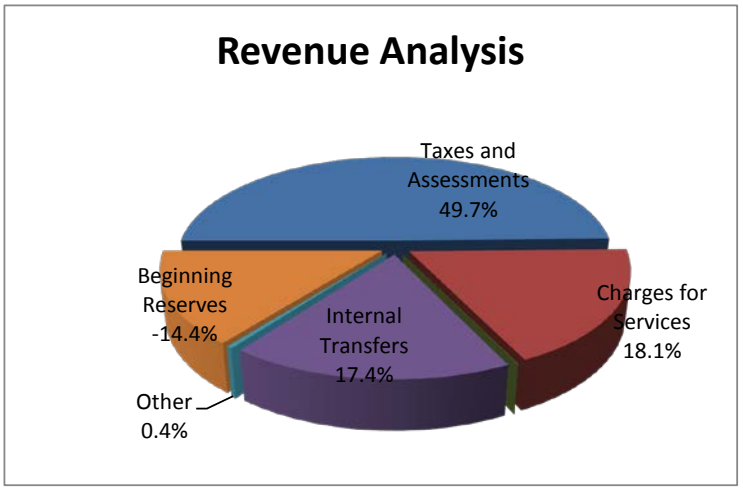
	2015 Actual	2016 Estimated	2017 Projected
Efficiency Measures			
Membership Usage	34,732	40,000	42,000
Daily Drop-In Usage	21,910	27,250	28,500
Cost Per Usage	$ (2)	$ (5)	$ (4)
Per Capita Cost (City Support)	$ (12.84)	$ (39.68)	$ (40.45)

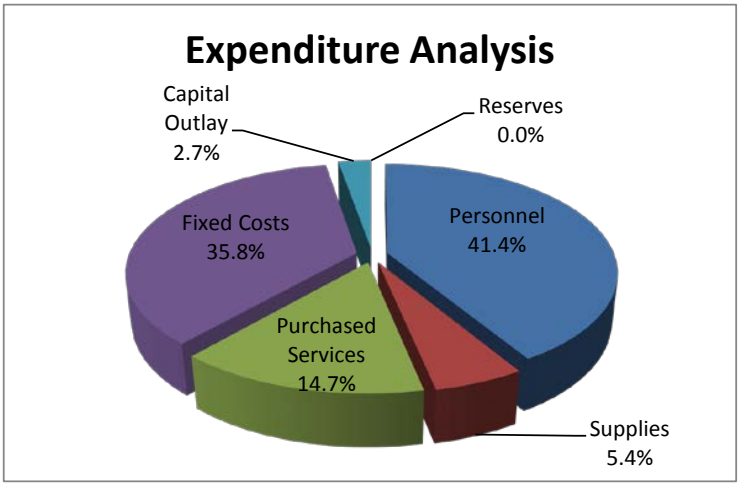
Finance Recommendation: Approve as requested.

Council Action: Approved as requested with changes to Property Tax Revenue, Grants - Other, Operating Transfer In from CPR Fund, Salaries & Wages, FICA, Medicare, Workers Compensation, Unemployment Insurance, Health Insurance, Dental Insurance, Vision Insurance, Life & AD&D Insurance, Retirement, Long Term Disability and Capital Projects.

BUDGET SUMMARY

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
REVENUES						
	Taxes and Assessments	1,010,267	982,253	982,253	1,085,233	1,093,383
	Charges for Services	353,003	393,650	388,167	398,675	398,675
	Interest Income	14,555	500	576	500	500
	Internal Transfers	-	381,435	381,435	345,670	383,301
	Other	11,940	14,800	7,617	8,000	8,000
	Beginning Reserves	(727,199)	(427,444)	(626,748)	(316,376)	(316,376)
	TOTAL REVENUES	**662,568**	**1,345,194**	**1,133,300**	**1,521,702**	**1,567,483**
BUDGET SUMMARY						
	Personnel	588,153	558,582	559,129	615,789	648,570
	Supplies	82,859	78,250	83,250	84,000	84,000
	Purchased Services	212,998	228,250	228,900	230,850	230,850
	Fixed Costs	405,306	382,973	553,397	561,063	561,063
	Capital Outlay	-	40,000	25,000	30,000	43,000
	Reserves	(626,748)	57,139	(316,376)	0	0
	Gross City Cost	**662,568**	**1,345,194**	**1,133,300**	**1,521,702**	**1,567,483**





REVENUE DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
31100	Real Property Taxes-City	1,010,267	981,253	981,253	1,084,233	1,086,123
39110	Other Grant Income	-	1,000	1,000	1,000	7,260
	Taxes & Government Funds	**1,010,267**	**982,253**	**982,253**	**1,085,233**	**1,093,383**
36105	Teen Program Fees	14,320	10,000	4,000	5,000	5,000
36110	Consignment Ticket Sales	-	-	294	-	-
36115	Admissions - Daily	82,781	103,000	103,000	106,000	106,000
36125	Punch Pass	3,309	4,100	4,100	4,100	4,100
36130	3 Month Pass	33,845	37,000	37,000	37,000	37,000
36135	Annual Pass	33,596	34,000	34,000	37,500	37,500
36122	Monthly Pass	57,151	63,000	63,000	63,000	63,000
36145	Rental Center	385	200	475	500	500
36150	Rental Deposits	2,986	4,000	1,000	-	-
36155	Aquatics	23,231	32,000	25,000	25,000	25,000
36160	Fitness Programs	8,623	10,000	18,000	18,000	18,000
36165	General Programs	370	600	400	400	400
36170	Day Camp Program	30,577	34,000	31,000	34,000	34,000
36171	Pre-School Program	11,447	11,000	12,000	12,500	12,500
36175	Contract Programs	8,888	9,000	6,500	6,825	6,825
36180	Pro-Shop Revenue	6,833	6,200	8,500	8,500	8,500
36180	Silver Sneakers	21,724	21,500	23,500	25,000	25,000
36185	Special Events	1,923	2,500	2,500	2,600	2,600
36190	Vending	5,937	7,000	7,000	7,000	7,000
36100	Brochure Advertising	3,369	1,800	4,148	3,000	3,000
36235	Winter Fest	1,521	2,500	2,500	2,500	2,500
36195	Baby Sitting	188	250	250	250	250
	Charge For Services	**353,003**	**393,650**	**388,167**	**398,675**	**398,675**
31610	Interest Earned	14,555	500	576	500	500
31620	Disp of Assets	1,790	1,000	1,550	1,500	1,500
39020	Citywide Donations	6,303	4,300	5,402	5,000	5,000
39040	Donations - Teen Program	865	9,000	165	-	-
39130	Foundation Grant	-	-	-	1,000	1,000
31600	Insurance Recoveries	2,866	-	-	-	-
39000	Misc Revenue	117	500	500	500	500
	Other Revenue	**26,496**	**15,300**	**8,193**	**8,500**	**8,500**
39200	Transfer From CPR Sales Tax Fund	-	381,435	381,435	345,670	383,301
	Transfers	**-**	**381,435**	**381,435**	**345,670**	**383,301**
39390	Tabor Reserve	25,465	42,180	38,582	41,358	41,358
39315	Equipment Reserve	10,000	10,000	10,000	10,000	10,000
39399	Unappropriated Reserves	(762,664)	(479,624)	(675,329)	(367,734)	(367,734)
	Reserves	**(727,199)**	**(427,444)**	**(626,748)**	**(316,376)**	**(316,376)**
	TOTAL	662,568	1,345,194	1,133,300	1,521,702	1,567,483

REVENUE DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
REVENUE SUMMARY						
	Taxes and Assessments	1,010,267	982,253	982,253	1,085,233	1,093,383
	Charges for Services	353,003	393,650	388,167	398,675	398,675
	Interest Income	14,555	500	576	500	500
	Internal Transfers	-	381,435	381,435	345,670	383,301
	Other	11,940	14,800	7,617	8,000	8,000
	Beginning Reserves	(727,199)	(427,444)	(626,748)	(316,376)	(316,376)
	TOTAL REVENUES	**662,568**	**1,345,194**	**1,133,300**	**1,521,702**	**1,567,483**

BUDGET DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
51100	Salaries & Wages	460,195	457,232	457,232	499,953	510,462
51105	Overtime	480	-	374	-	-
51110	FICA	27,219	28,347	28,347	30,997	31,648
51115	Medicare	6,366	6,630	6,630	7,250	7,402
51255	VALIC Retirement 4.0	9,092	9,294	9,294	9,682	10,938
51240	Vision Insurance	524	532	532	544	772
51220	Health Insurance	43,369	34,287	34,287	40,367	57,791
51230	Dental Insurance	2,820	2,853	2,853	3,142	4,472
51250	Life & AD&D Ins	508	541	541	565	1,612
51285	Long Term Disability Ins	659	698	698	724	875
51120	Worker's Comp	35,524	16,790	16,963	21,057	21,057
51210	Unemployment Ins.	1,398	1,378	1,378	1,508	1,541
	Total Personnel	**588,153**	**558,582**	**559,129**	**615,789**	**648,570**
52010	Gen Supplies	18,218	16,500	16,500	18,000	18,000
52020	Office Supplies	2,431	3,000	3,000	3,000	3,000
55150	Pro Shop	1,430	1,500	1,500	1,500	1,500
52030	Janitorial	13,207	13,000	13,000	13,000	13,000
52040	Chemicals	19,276	15,000	20,000	20,000	20,000
53310	Uniforms	1,261	1,250	1,250	1,500	1,500
53105	Equip <$5000	27,037	28,000	28,000	27,000	27,000
	Total Supplies	**82,859**	**78,250**	**83,250**	**84,000**	**84,000**
53060	Services	31,035	30,000	30,000	30,000	30,000
53080	Dues & Subscriptions	557	500	700	700	700
53110	Fees, Permits & Licenses	50	400	400	100	100
53030	Bank Charges	14,940	13,000	13,000	13,000	13,000
53320	Utilities - Electric	67,863	68,000	68,000	68,000	68,000
53330	Utilities - Gas	26,588	30,000	30,000	30,000	30,000
53340	Water & Sewer	18,348	16,000	16,000	18,000	18,000
53290	Telephone Expense	4,537	5,500	5,500	5,500	5,500
53180	Postage	1,191	1,000	1,000	1,000	1,000
52080	Fuel & Oil	691	1,000	700	700	700
53200	Printing	6,706	5,000	5,750	6,000	6,000
53130	Marketing & Promo	1,274	2,000	2,000	2,000	2,000
53240	Repairs & Maint - Equip	17,252	20,000	20,000	20,000	20,000
53250	Repairs & Maint - Facility	16,339	30,000	30,000	30,000	30,000
53300	Travel & Meetings	1,128	600	600	600	600
53120	Legal Fees	-	250	250	250	250
53280	Staff Development	4,498	5,000	5,000	5,000	5,000
	Total Purchased Services	**212,998**	**228,250**	**228,900**	**230,850**	**230,850**
55260	Insurance-Cirsa	22,806	23,470	23,470	24,000	24,000
55170	Depreciation Exp	234,978	231,435	-	-	-

BUDGET DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
55160	County Tax Collection	10,482	12,000	12,000	12,000	12,000
58010	Admin. Fees	200	-	-	-	-
55020	Bad Debts	14,946	500	1,000	1,000	1,000
55220	Finance Charges	43	30	98	75	75
58100	Bonds Rec Center Principal	-	-	400,000	415,000	415,000
58200	Bonds Rec Center In	103,713	95,238	95,238	85,238	85,238
55395	Program-Day Camp	2,314	2,500	2,500	2,750	2,750
55396	Program-preschool	671	1,000	1,000	1,000	1,000
55400	Teen Program	4,987	6,000	5,000	6,000	6,000
55408	Programs - Winter Fest	1,344	2,800	2,800	3,000	3,000
55100	Concessions Exp	8,327	5,500	8,500	8,500	8,500
55350	Misc Expenditures	20	-	-	-	-
55300	Leases & Rentals	3,223	1,000	1,000	1,000	1,000
55060	Cash Over / Short	(2,748)	-	(709)	-	-
55280	Cirsa Ins. Claims	-	1,500	1,500	1,500	1,500
	Total Fixed Charges	**405,306**	**382,973**	**553,397**	**561,063**	**561,063**
59040	To Fund Balance Reserve	(675,329)	5,403	(367,734)	(54,772)	(55,016)
59025	Equipment Reserves	10,000	10,000	10,000	10,000	10,000
59090	Tabor Reserve	38,582	41,736	41,358	44,772	45,017
	Total Reserves	**(626,748)**	**57,139**	**(316,376)**	**0**	**0**
57500	Capital Project	-	-	-	-	-
57500	Shower Re-tiling				15,000	15,000
57500	Play Feature in Pool				15,000	15,000
57500	EVSE Project					13,000
57500	Child Care Area Playground			25,000		
57500	Waterslide Stairwell		40,000			
	Total Capital Outlay	**-**	**40,000**	**25,000**	**30,000**	**43,000**
	Total	**662,568**	**1,345,194**	**1,133,300**	**1,521,702**	**1,567,483**

BUDGET SUMMARY

Personnel	588,153	558,582	559,129	615,789	648,570
Supplies	82,859	78,250	83,250	84,000	84,000
Purchased Services	212,998	228,250	228,900	230,850	230,850
Fixed Costs	405,306	382,973	553,397	561,063	561,063
Capital Outlay	-	40,000	25,000	30,000	43,000
Reserves	(626,748)	57,139	(316,376)	0	0
Gross City Cost	**662,568**	**1,345,194**	**1,133,300**	**1,521,702**	**1,567,483**

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	370,759	447,615	447,188	499,283	508,812
Supplies	30,890	20,900	25,036	20,200	20,200
Purchased Services	244,104	259,214	224,632	255,855	255,855
Fixed Cost	540,139	290,326	214,488	214,517	214,517
Capital Outlay	-	34,980	34,980	-	-
Gross City Cost	1,185,892	1,053,035	946,324	989,855	999,384
Revenue	7,801,547	1,031,692	1,028,229	1,009,690	1,049,690
Net City Cost	(6,615,655)	21,343	(81,905)	(19,835)	(50,306)
Budgeted Positions	0	13.53	13.53	13.91	14.15

SUMMARY OF CHANGES: Total revenue excluding beginning reserves decreased from the previous budget year 2%. Total expenses excluding ending reserves decreased 5%. Total fund balance increased 1.49% since the projected 2016 year-end.

OBJECTIVES: See individual budget units.

PERFORMANCE MEASURES

	2015 Actual	2016 Estimated	2017 Projected
Efficiency Measures			
Per Capita Cost (city support)	$ (845.78)	$ (10.47)	$ (6.43)

Finance Recommendation: See individual budget units.

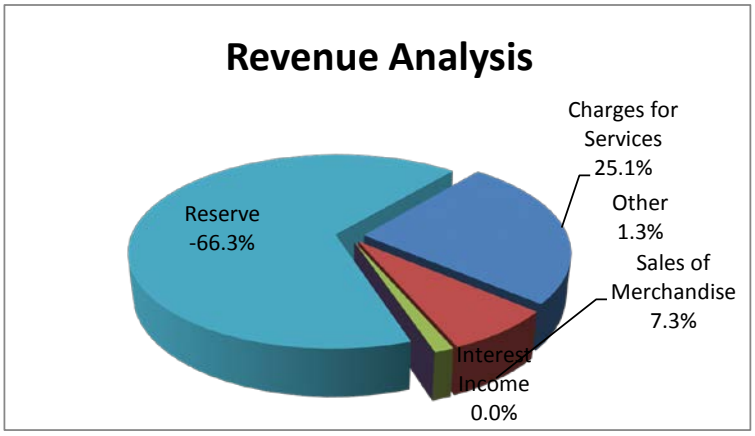
Council Action: See individual budget units.

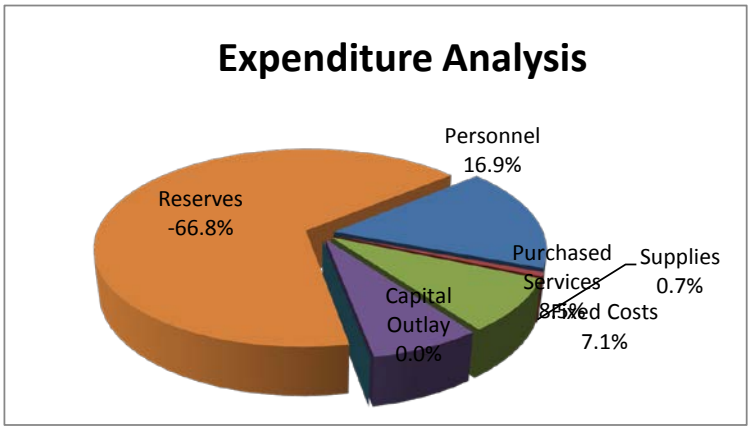
BUDGET SUMMARY

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
REVENUE						
	Charges for Services	781,321	735,431	718,138	782,039	782,039
	Sales of Merchandise	235,731	255,721	233,314	227,651	227,651
	Other	6,784,406	40,540	76,777	-	40,000
	Interest Income	89	-	-	-	-
	Reserve	(8,762,429)	(4,696,041)	(2,146,774)	(2,064,869)	(2,064,869)
	TOTAL REVENUE	**(960,882)**	**(3,664,349)**	**(1,118,545)**	**(1,055,179)**	**(1,015,179)**

BUDGET SUMMARY

	Personnel	370,759	447,615	447,188	499,283	508,812
	Supplies	30,890	20,900	25,036	20,200	20,200
	Purchased Services	244,104	259,214	224,632	255,855	255,855
	Fixed Costs	540,139	290,326	214,488	214,517	214,517
	Capital Outlay	-	34,980	34,980	-	-
	Reserves	(2,146,774)	(4,717,384)	(2,064,869)	(2,045,034)	(2,014,563)
	Gross City Cost	**(960,882)**	**(3,664,349)**	**(1,118,545)**	**(1,055,179)**	**(1,015,179)**





REVENUE DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
36960	Golf Club Rental	40	-	10	-	-
36900	Sales - Pro Shop	57,281	45,999	57,567	49,386	49,386
36905	Sales - Food	37,011	34,076	42,797	37,709	37,709
36910	Sales - Alcoholic Beverage	106,901	133,491	102,867	105,882	105,882
36915	Prepackaged Food & Beverage	34,497	42,155	30,073	34,674	34,674
	Total Pro Shop	**235,731**	**255,721**	**233,314**	**227,651**	**227,651**
36950	Green Fees	546,510	500,000	493,033	533,314	533,314
36955	Cart Rentals	206,421	206,176	210,634	218,674	218,674
36965	Range Fees	27,060	29,255	25,840	30,051	30,051
36970	Tournament Sales	(55)	-	4,996	-	-
36980	Lessons	1,385	-	3,945	-	-
36985	Handicap Fees - Men's	-	-	(20,310)	-	-
31610	Interest Earned	89	-	-	-	-
31121	Sales Tax Service Fee	554	540	540	-	-
39000	Misc Revenue	116,050	-	8,897	-	-
36050	Room Rental	4,789	-	340	-	-
	Total Course Operations	**902,803**	**735,971**	**727,915**	**782,039**	**782,039**
31606	Gain on Extenguishment of Debt	6,663,013	-	-	-	-
36010	Enhancement Assessment	-	40,000	67,000	-	40,000
	Total Administration	**6,663,013**	**40,000**	**67,000**	**-**	**40,000**
39390	Res 98-035 Emergency Reserve	123,184	108,941	-	94,632	94,632
39399	Unappropriated Reserves	(8,885,613)	(4,804,982)	(2,146,774)	(2,159,501)	(2,159,501)
	Total Reserves	**(8,762,429)**	**(4,696,041)**	**(2,146,774)**	**(2,064,869)**	**(2,064,869)**
	Total Revenue	**(960,882)**	**(3,664,349)**	**(1,118,545)**	**(1,055,179)**	**(1,015,179)**

REVENUE SUMMARY

Charges for Services	781,321	735,431	718,138	782,039	782,039
Sales of Merchandise	235,731	255,721	233,314	227,651	227,651
Other	6,784,406	40,540	76,777	-	40,000
Interest Income	89	-	-	-	-
Reserve	(8,762,429)	(4,696,041)	(2,146,774)	(2,064,869)	(2,064,869)
Total Revenue	**(960,882)**	**(3,664,349)**	**(1,118,545)**	**(1,055,179)**	**(1,015,179)**

BUDGET DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
51100	Salaries & Wages	302,367	358,900	358,900	388,220	397,598
51105	Overtime	917	-	-	-	-
51110	FICA	19,471	22,252	21,919	24,070	24,651
51115	Medicare	4,554	5,205	5,127	5,630	5,767
51120	Worker's Comp	-	13,432	13,432	14,477	14,477
51210	Unemployment Insurance	942	1,093	1,077	1,168	1,198
51220	Health Insurance	31,495	33,991	33,991	49,619	48,168
51230	Dental Insurance	2,102	2,865	2,865	3,996	3,782
51240	Vision Insurance	407	523	523	630	641
51250	Life & AD&D Insurance	414	474	474	585	1,391
51255	Retirement	7,511	8,260	8,260	10,129	10,313
51285	Long Term Disability Insurance	580	620	620	759	826
	Total Personnel	**370,759**	**447,615**	**447,188**	**499,283**	**508,812**
52010	General Supplies	21,360	16,500	13,836	15,700	15,700
53310	Uniforms	1,164	4,400	1,400	1,500	1,500
53105	Equipment <$5000	8,365	-	9,800	3,000	3,000
	Total Supplies	**30,890**	**20,900**	**25,036**	**20,200**	**20,200**
51290	Employee Assistance Program	548	600	482	420	420
53080	Dues & Subscriptions	979	1,250	200	200	200
53110	Fees / Permits / License	3,869	3,600	600	1,600	1,600
53320	Utilities - Electrical	47,184	45,200	44,398	51,000	51,000
53340	Utilities - Water & Sewer	43,258	26,600	22,000	30,800	30,800
53345	Utilities - Trash	1,442	1,644	1,606	1,700	1,700
53290	Telephone Expense	5,956	6,600	6,185	6,600	6,600
53180	Postage	888	360	-	575	575
52080	Fuel & Oil	23,747	32,000	24,000	28,000	28,000
52070	Irrigation Supplies	9,342	13,000	13,000	13,000	13,000
52060	Sand / Soil	2,805	5,000	4,409	5,000	5,000
52050	Seed / Sod / Trees	2,380	4,000	4,000	4,000	4,000
52040	Chemical & Fertilizer	26,804	33,000	35,609	35,000	35,000
53125	Laundry Services	-	1,200	-	-	-
53120	Legal Fees	-	5,000	-	5,000	5,000
53302	Trustee Fees	12,500	3,000	-	-	-
53060	Misc Contract Services	2,620	26,300	25,543	26,000	26,000
53130	Marketing & Promotions	8,544	3,500	500	1,000	1,000
53050	Management Fees	1,680	-	-	-	-
53230	Recruitment	35	-	-	-	-
53270	Repair & Maint - Vehicle	-	360	93	360	360
53250	Repair & Maintenance	16,024	9,000	6,300	8,200	8,200
53260	Repair & Maint - Building & Grounds	7,601	13,000	7,908	10,000	10,000
53245	Repair & Maint - Cart Pat	4,577	4,000	4,000	4,200	4,200
53240	Repair & Maint - Equipment	20,480	21,000	23,799	23,200	23,200
53300	Travel/Meetings	35	-	-	-	-
53280	Staff Development	805	-	-	-	-
	Total Purchased Services	**244,104**	**259,214**	**224,632**	**255,855**	**255,855**

BUDGET DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
53335	GC Security	1,346	1,260	1,392	1,450	1,450
55260	Insurance-CIRSA	15,789	5,029	5,029	5,534	5,534
55170	Depreciation Expense	90,009	75,032	-	-	-
53030	Bank Charge	23,555	15,000	18,132	20,000	20,000
55220	Credit Card Charges	61	250	50	250	250
58145	General Fund Loan - Interest	-	1,279	-	-	-
58210	Interest 1996A1	12,322	-	-	-	-
58220	Interest 1996B	28,558	-	-	-	-
58230	Interest 1996A	54,038	-	-	-	-
55120	GC Food	26,035	21,669	20,000	17,346	17,346
55130	GC Bar	36,817	35,601	34,000	36,000	36,000
55140	GC Pro Shop	34,231	28,454	36,000	32,101	32,101
55150	Prepackaged Food & Beverage	15,476	20,867	14,000	15,950	15,950
55300	Leases & Rentals	46,980	37,999	37,999	38,000	38,000
55305	Cart Leases	155,728	47,886	47,886	47,886	47,886
55060	Cash Over / Short	(805)	-	-	-	-
	Total Fixed Costs	**540,139**	**290,326**	**214,488**	**214,517**	**214,517**
57500	Capital Outlay	-	34,980	34,980	-	-
	Total Capital Outlay	**-**	**34,980**	**34,980**	**-**	**-**
59090	Res 98-035 Emergency Reserve	-	101,806	94,632	98,986	99,938
59040	To Fund Balance Reserve	(2,146,774)	(4,819,190)	(2,159,501)	(2,144,019)	(2,114,501)
	Total Reserves	**(2,146,774)**	**(4,717,384)**	**(2,064,869)**	**(2,045,034)**	**(2,014,563)**
	Gross City Cost	**(960,882)**	**(3,664,349)**	**(1,118,545)**	**(1,055,179)**	**(1,015,179)**

BUDGET SUMMARY

Personnel	370,759	447,615	447,188	499,283	508,812
Supplies	30,890	20,900	25,036	20,200	20,200
Purchased Services	244,104	259,214	224,632	255,855	255,855
Fixed Costs	540,139	290,326	214,488	214,517	214,517
Capital Outlay	-	34,980	34,980	-	-
Reserves	(2,146,774)	(4,717,384)	(2,064,869)	(2,045,034)	(2,014,563)
Gross City Cost	**(960,882)**	**(3,664,349)**	**(1,118,545)**	**(1,055,179)**	**(1,015,179)**

Budget Unit Summary

AGENCY/DEPARTMENT NAME: Golf - Pro Shop/Restaurant

BUDGET TITLE & NUMBER: 60-680

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

Resources	Actual Last Year	Budgeted Current Year	Projected Current Year	Requested Next Year	Final Next Year
Personnel Services	185,702	235,596	235,596	271,299	270,760
Supplies	23,843	13,000	15,665	15,000	15,000
Purchased Services	79,831	89,654	78,931	89,375	89,375
Fixed Costs	278,097	155,317	152,908	150,283	150,283
Gross City Cost	567,473	528,547	518,080	525,957	525,418
Revenue	357,213	256,261	243,091	227,651	227,651
Net City cost	210,260	272,286	274,989	298,306	297,767
Budgeted Positions	0	7.3	7.3	7.68	7.68

SUMMARY OF CHANGES: The following accounts have changed by more than 10% from the previous budget year: Sales Tax Service Fee, Sales - Food, Sales - Alcoholic Beverages, Prepackaged Food & Beverage, Salaries & Wages, FICA, Medicare, Health Insurance, Dental Insurance, Vision Insurance, Life & AD&D Insurance, Retirement, Long Term Disability Insurance, Bank Charges, Dues & Subscriptions, Equipment < $5,000, Fees/Permits/Licenses, Laundry, Marketing & Promotion, Postage, Uniforms, Utilities - Security, Cost of Goods - Food, Cost of Goods - Pro Shop, Cost of Goods - Prepackaged and Capital Projects. Total revenue decreased 11% while total expenses decreased 1%.

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

PERFORMANCE MEASURES

	2015 Actual	2016 Estimated	2017 Projected
Efficiency Measures/Rounds Played	26,133	23,500	26,503
Cost Per Round Played	$ 8.05	$ 11.70	$ 11.24
Per Capita Cost (City Support)	$ 26.88	$ 35.16	$ 38.07

Finance Recommendation: Approve as requested.

Council Action: Approved as requested with changes to Health Insurance, Dental Insurance, Life & AD&D Insurance and Long Term Disability Insurance.

REVENUE DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
36960	Golf Club Rental	40	-	10	-	-
36900	Sales - Pro Shop	57,281	45,999	57,567	49,386	49,386
36905	Sales - Food	37,011	34,076	42,797	37,709	37,709
36910	Sales - Alcoholic Beverage	106,901	133,491	102,867	105,882	105,882
36915	Prepackaged Food & Beverage	34,497	42,155	30,073	34,674	34,674
	Total Pro Shop	**235,731**	**255,721**	**233,314**	**227,651**	**227,651**
31610	Interest Earned	89	-	-	-	-
39000	Misc Revenue	116,050	-	8,897	-	-
31121	Sales Tax Service Fee	554	540	540	-	-
36050	Room Rental	4,789	-	340	-	-
	Total Course Operations	**121,482**	**540**	**9,777**	**-**	**-**
	Total Revenue	**357,213**	**256,261**	**243,091**	**227,651**	**227,651**

REVENUE SUMMARY

Charges for Services	40	-	10	-	-
Sales of Merchandise	235,691	255,721	233,304	227,651	227,651
Other	121,393	540	9,777	-	-
Interest Income	89	-	-	-	-
Total Revenue	**357,213**	**256,261**	**243,091**	**227,651**	**227,651**

BUDGET DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
51100	Salaries & Wages	153,868	184,653	184,653	207,205	207,205
51105	Overtime	799	-	-	-	-
51110	FICA	10,428	11,450	11,450	12,847	12,847
51115	Medicare	2,439	2,679	2,679	3,005	3,005
51120	Worker's Comp	-	13,432	13,432	14,477	14,477
51210	Unemployment Insurance	505	564	564	623	623
51220	Health Insurance	12,805	16,795	16,795	24,621	23,824
51230	Dental Insurance	790	1,384	1,384	1,998	1,859
51240	Vision Insurance	155	241	241	315	315
51250	Life & AD&D Insurance	227	223	223	315	684
51255	Retirement	3,382	3,884	3,884	5,482	5,482
51285	Long Term Disability Insurance	305	291	291	411	439
	Total Personnel	**185,702**	**235,596**	**235,596**	**271,299**	**270,760**
52010	General Supplies	15,641	11,000	9,665	11,000	11,000
53310	Uniforms	964	2,000	1,000	1,000	1,000
53105	Equipment <$5000	7,238	-	5,000	3,000	3,000
	Total Supplies	**23,843**	**13,000**	**15,665**	**15,000**	**15,000**
53030	Bank Charges	23,536	15,000	18,132	20,000	20,000
53050	Miscellaneous Expense	1,680	-	-	-	-
53060	Misc Contract Services	2,620	25,700	25,543	26,000	26,000
53080	Dues & Subscriptions	979	1,050	200	200	200
53110	Fees / Permits / License	3,869	3,500	600	600	600
53320	Utilities - Electrical	13,722	18,200	14,000	19,000	19,000
53340	Utilities - Water & Sewer	1,912	2,600	2,000	2,800	2,800
53345	Utilities - Trash	954	1,044	1,056	1,100	1,100
53290	Telephone Expense	5,410	6,000	5,600	6,000	6,000
53180	Postage	563	360	-	575	575
53125	Laundry Services	-	1,200	-	-	-
53130	Marketing & Promotions	8,544	3,500	500	1,000	1,000
53250	Repair & Maintenance	11,365	4,500	4,300	4,700	4,700
53240	Repair & Maint - Equipment	2,577	3,000	3,000	3,200	3,200
53245	GC Repair & Maint - Cart	1,887	4,000	4,000	4,200	4,200
53300	Travel/Meetings	35	-	-	-	-
53280	Staff Development	180	-	-	-	-
	Total Purchased Services	**79,831**	**89,654**	**78,931**	**89,375**	**89,375**
53335	GC Security	961	840	972	1,000	1,000
55120	GC Food	26,035	21,669	20,000	17,346	17,346
55130	GC Bar	36,817	35,601	34,000	36,000	36,000
55140	GC Pro Shop	34,231	28,454	36,000	32,101	32,101
55150	Prepackaged Food & Beverage	15,476	20,867	14,000	15,950	15,950
55170	Depreciation Expense	1,291	-	-	-	
55220	Finance Charges	61	-	50	-	-
55300	Leases Rentals	8,301	-	-	-	-

BUDGET DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
55305	Cart Leases	155,728	47,886	47,886	47,886	47,886
55060	Cash Over / Short	(805)	-	-	-	-
	Total Fixed Costs	**278,097**	**155,317**	**152,908**	**150,283**	**150,283**
57500	Capital Outlay	-	-	-	-	-
57500	Pavillion Upgrade		34,980	34,980		
	Total Capital Outlay	**-**	**34,980**	**34,980**	**-**	**-**
	Gross City Cost	**567,473**	**528,547**	**518,080**	**525,957**	**525,418**

BUDGET SUMMARY

Personnel	185,702	235,596	235,596	271,299	270,760
Supplies	23,843	13,000	15,665	15,000	15,000
Purchased Services	79,831	89,654	78,931	89,375	89,375
Fixed Costs	278,097	155,317	152,908	150,283	150,283
Capital Outlay	-	34,980	34,980	-	-
Gross City Cost	**567,473**	**528,547**	**518,080**	**525,957**	**525,418**

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	179,040	212,019	212,019	227,984	238,052
Supplies	6,934	6,900	9,371	5,200	5,200
Purchased Services	174,436	175,060	163,351	180,060	180,060
Fixed Costs	37,932	38,419	38,419	38,450	38,450
Gross City Cost	398,342	432,398	423,160	451,694	461,762
Revenue	781,321	735,431	718,138	782,039	782,039
Net City cost	(382,979)	(303,033)	(294,978)	(330,345)	(320,277)
Budgeted Positions	0	6.23	6.23	6.23	6.47

SUMMARY OF CHANGES: The following accounts have changed by more than 10% from the previous budget year: Health Insurance Expense, Dental Insurance Expense, Vision Insurance Expense, Life & AD&D Insurance, Long Term Disability Insurance, Fuel & Oil, Repairs & Maintenance-Equip., Repairs & Maintenance-Facility, Repairs & Maintenance-Grounds, Uniforms, Utilities-Electrical and Utilities-Water & Sewer. Total revenue increased 6%. Total expenses increased 7%.

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

PERFORMANCE MEASURES

	2015 Actual	2016 Estimated	2017 Projected
Efficiency Measures/Round Played	26,133	23,500	26,503
Cost per Rounds Played	$ (14.65)	$ (12.55)	$ (12.08)
Per Capita Cost (city support)	$ (48.96)	$ (37.71)	$ (40.95)

Finance Recommendation: Approve as requested.

Council Action: Approved as requested with changes to Salaries & Wages, FICA, Medicare, Unemployment Insurance, Health Insurance, Dental Insurance, Vision Insurance, Life & AD&D Insurance, Retirement and Long Term Insurance.

REVENUE DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
36950	Green Fees	546,510	500,000	493,033	533,314	533,314
36955	Cart Rentals	206,421	206,176	210,634	218,674	218,674
36965	Range Fees	27,060	29,255	25,840	30,051	30,051
36970	Tournament Sales	(55)	-	4,996	-	-
36980	Golf Lessons	1,385	-	3,945	-	-
36985	Handicap Fees-Men's	-	-	(20,310)	-	-
	Total Course Operations	**781,321**	**735,431**	**718,138**	**782,039**	**782,039**

REVENUE SUMMARY

Charges for Services	781,321	735,431	718,138	782,039	782,039
Total Revenue	**781,321**	**735,431**	**718,138**	**782,039**	**782,039**

BUDGET DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
51100	Salaries & Wages	143,123	174,247	174,247	181,015	190,393
51105	Overtime	118	-	-	-	-
51110	FICA	8,710	10,802	10,802	11,223	11,804
51115	Medicare	2,037	2,526	2,526	2,625	2,762
51210	Unemployment Insurance	421	529	529	545	575
51220	Health Insurance	18,691	17,196	17,196	24,998	24,344
51230	Dental Insurance	1,312	1,481	1,481	1,998	1,923
51240	Vision Insurance	252	282	282	315	326
51250	Life & AD&D Insurance	186	251	251	270	707
51255	Retirement	3,914	4,376	4,376	4,647	4,831
51285	Long Term Disability Insurance	276	329	329	348	387
	Total Personnel	**179,040**	**212,019**	**212,019**	**227,984**	**238,052**
52010	General Supplies	5,607	4,500	4,171	4,700	4,700
53310	Uniforms	200	2,400	400	500	500
53105	Equipment <$5000	1,127	-	4,800	-	-
	Total Supplies	**6,934**	**6,900**	**9,371**	**5,200**	**5,200**
53320	Utilities - Electrical	33,463	27,000	30,398	32,000	32,000
53340	Utilities - Water & Sewer	41,346	24,000	20,000	28,000	28,000
53345	Utilities - Trash	488	600	550	600	600
53290	Telephone Expense	547	600	585	600	600
52080	Fuel & Oil	23,747	32,000	24,000	28,000	28,000
52070	Irrigation Supplies	9,342	13,000	13,000	13,000	13,000
52060	Sand / Soil	2,805	5,000	4,409	5,000	5,000
52050	Seed / Sod / Trees	2,380	4,000	4,000	4,000	4,000
52040	Chemical & Fertilizer	26,804	33,000	35,609	35,000	35,000
53230	Recruitment	35	-	-	-	-
53270	Repair & Maint - Vehicle	-	360	93	360	360
53260	Repair & Maint - Building & Grounds	7,601	13,000	7,908	10,000	10,000
53245	Repair & Maint - Cart	2,690	-	-	-	-
53240	Repair & Maint - Equipment	17,904	18,000	20,799	20,000	20,000
53250	Repair & Maint - Facilities	4,660	4,500	2,000	3,500	3,500
53280	Staff Development	625	-	-	-	-
	Total Purchased Services	**174,436**	**175,060**	**163,351**	**180,060**	**180,060**
53335	GC Security	385	420	420	450	450
55300	Leases Rentals	37,547	37,999	37,999	38,000	38,000
	Total Fixed Costs	**37,932**	**38,419**	**38,419**	**38,450**	**38,450**
	Gross City Cost	**398,342**	**432,398**	**423,160**	**451,694**	**461,762**

BUDGET DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
BUDGET SUMMARY						
	Personnel	179,040	212,019	212,019	227,984	238,052
	Supplies	6,934	6,900	9,371	5,200	5,200
	Purchased Services	174,436	175,060	163,351	180,060	180,060
	Fixed Costs	37,932	38,419	38,419	38,450	38,450
	Gross City Cost	**398,342**	**432,398**	**423,160**	**451,694**	**461,762**

Budget Unit Summary

AGENCY/DEPARTMENT NAME: Golf - Non Operations

BUDGET TITLE & NUMBER: 60-690

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

Resources	Actual Last Year	Budgeted Current Year	Projected Current Year	Requested Next Year	Final Next Year
Supplies	113	1,000	-	-	-
Purchased Services	13,373	9,500	482	6,420	6,420
Fixed Cost	200,574	81,590	5,029	5,784	5,784
Gross City Cost	214,059	92,090	5,511	12,204	12,204
Revenue	6,663,013	40,000	67,000	-	40,000
Net City Cost	(6,448,954)	52,090	(61,489)	12,204	(27,796)
Budgeted Positions	0	0	0	0	0

SUMMARY OF CHANGES: The following accounts have changed by more than 10% from the previous budget year: Employee Assistance Program, General Supplies, Contractual Services, Dues & Subscriptions, Fees/Permits/Licenses, Trustee Fees, Depreciation Expense and General Fund Loan-Int. Total revenue not including beginning reserves remained the same. Total expenses not including ending reserves decreased 87%.

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

PERFORMANCE MEASURES

	2015 Actual	2016 Estimated	2017 Projected
Efficiency Measures			
Per Capita Cost (city support)	$ (824.46)	$ (7.86)	$ (3.55)

Finance Recommendation: Approve as requested.

Council Action: Approved as requested with changes to Enhancement Assessment.

REVENUE DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
31606	Gain on Extinguishment of Debt	6,663,013	-	-	-	-
36010	Enhancement Assessment	-	40,000	67,000	-	40,000
39390	Res 98-035 Emergency Reserve	123,184	108,941	-	94,632	94,632
39399	Unappropriated Reserves	(8,885,613)	(4,804,982)	(2,146,774)	(2,159,501)	(2,159,501)
	Total Course Operations	**(2,099,416)**	**(4,656,041)**	**(2,079,774)**	**(2,064,869)**	**(2,024,869)**

REVENUE SUMMARY

Other	6,663,013	40,000	67,000	-	40,000
Beginning Reserves	(8,762,429)	(4,696,041)	(2,146,774)	(2,064,869)	(2,064,869)
Total Revenue	**(2,099,416)**	**(4,656,041)**	**(2,079,774)**	**(2,064,869)**	**(2,024,869)**

BUDGET DETAIL

Account	Description	2015 Actual	2016 Amended Budget	2016 Projected Year End	2017 Requested Budget	2017 Budget Final
51110	FICA	333	-	(333)	-	-
51115	Medicare	78	-	(78)	-	-
51210	Unemployment Insurance	16	-	(16)	-	-
51255	Retirement	215	-	-	-	-
	Total Personnel	**6,018**	**-**	**(427)**	**-**	**-**
52010	General Supplies	113	1,000	-	-	-
	Total Supplies	**113**	**1,000**	**-**	**-**	**-**
51290	Employee Assistance Program	548	600	482	420	420
53060	Contractual Services	-	600	-	-	-
53080	Dues & Subscriptions	-	200	-	-	-
53110	Fees/permits/licenses	-	100	-	1,000	1,000
53120	Legal Fees	-	5,000	-	5,000	5,000
53180	Postage	325	-	-	-	-
53302	Trustee Fees	12,500	3,000	-	-	-
	TOTAL PURCHASED SERVICES	**13,373**	**9,500**	**482**	**6,420**	**6,420**
55260	Insurance-CIRSA	15,789	5,029	5,029	5,534	5,534
55220	Finance Charges	-	250	-	250	250
55170	Depreciation Expense	88,718	75,032	-	-	-
53030	Bank Charge	18	-	-	-	-
55300	Lease & Rental	1,131	-	-	-	-
58145	General Fund Loan - Interest	-	1,279	-	-	-
58210	Interest 1996A1	12,322	-	-	-	-
58220	Interest 1996B	28,558	-	-	-	-
58230	Interest 1996A	54,038	-	-	-	-
	Total Fixed Costs	**200,574**	**81,590**	**5,029**	**5,784**	**5,784**
59090	Res 98-035 Emergency Reserve	-	101,806	94,632	98,986	99,938
59040	To Fund Balance Reserve	(2,146,774)	(4,819,190)	(2,159,501)	(2,144,019)	(2,114,501)
	Total Reserves	**(2,146,774)**	**(4,717,384)**	**(2,064,869)**	**(2,045,034)**	**(2,014,563)**
	Gross City Cost	**(1,926,697)**	**(4,625,294)**	**(2,059,785)**	**(2,032,830)**	**(2,002,359)**

GET SUMMARY

Personnel	6,018	-	(427)	-	-
Supplies	113	1,000	-	-	-
Purchased Services	13,373	9,500	482	6,420	6,420
Fixed Costs	200,574	81,590	5,029	5,784	5,784
Reserves	(2,146,774)	(4,717,384)	(2,064,869)	(2,045,034)	(2,014,563)
Gross City Cost	**(1,926,697)**	**(4,625,294)**	**(2,059,785)**	**(2,032,830)**	**(2,002,359)**

CAPITAL IMPROVEMENT PROGRAM

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

DEVELOPMENT OF THE SIX-YEAR CAPITAL IMPROVEMENTS PROGRAM

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

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

IMPACT ON THE OPERATING BUDGET

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

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

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

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

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

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

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

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

2017-2022 SIX YEAR CAPITAL IMPROVEMENTS PROGRAM

The Six Year Capital Improvements Program for 2017 through 2022 represents projects in Internal Technology, Police, Public Works Shop, Streets, Buildings & Grounds, Planning, Engineering, Contingency Fund, Street Sales Tax, Fort Lupton Public & School Library, Community Center, Museum, Water Sales Tax Fund, Cemetery Fund, Water Lines, Water Wells, Water Treatment Plant, Sewer Lines, Waste Water Treatment Plant, Storm Drainage Fund and Recreation Center Fund. Although not all proposed projects could be funded, the key to the Six Year Program lies in the fact that the plan is realistically balanced in all years through anticipated tax income, general operating revenues, impact fees, grants and contributions.

CITY OF FORT LUPTON

SUMMARY OF SIX YEAR

CAPITAL IMPROVEMENTS PROGRAM

Department/ Description	Current 2016	Six Year Program 2017	2018	2019	2020	2021	2022	Future	TOTAL
GENERAL FUND (10)									
MISCELLANEOUS DEPARTMENT (180):									
City Hall Architectural	120,000								120,000
	120,000	-	-	-	-	-	-	-	120,000
IT DEPARTMENT (190):									
Network Equipment	30,000	30,000	30,000	30,000					120,000
SuiteView Video/Audio (Nanette/Jeanelle)	20,000								20,000
HR Job Applicant/Perf Review Web Ap	23,000								23,000
Enterprise Wireless System	10,000								10,000
Patch Management	7,000								7,000
Re-Wire Rec & Community Centers	20,000								20,000
Tyler Technologies Software	233,015	150,000							383,015
Mobile Device Management		15,000							15,000
Network Monitoring		12,000							12,000
Off-Site Backups		20,000	12,000	12,000					44,000
Virtual Environment		49,000							49,000
DR Site (offsite)			25,000	25,000					50,000
Tyler Technologies Hardware	15,969								15,969
	358,984	276,000	67,000	67,000	-	-	-	-	768,984
COMMUNITY POLICING (210):									
Police Cars & Equipment	122,000	60,000	60,000	60,000	60,000	60,000	60,000		482,000
	122,000	60,000	60,000	60,000	60,000	60,000	60,000	-	482,000

CITY OF FORT LUPTON

SUMMARY OF SIX YEAR

CAPITAL IMPROVEMENTS PROGRAM

Department/ Description	Current 2016	Six Year Program 2017	2018	2019	2020	2021	2022	Future	TOTAL
PUBLIC WORKS SHOP (300):									
Con-Ex Storage Containers	7,000								7,000
Trailer		20,000							20,000
	7,000	20,000	-	-	-	-	-	-	27,000
PUBLIC WORKS STREETS (310):									
2-Ton Dump Truck w/ Plow	90,000	100,000							190,000
Hwy 85 & 52 Beautification	200,000								200,000
Half Cost of 16th St. Paving	486,000								486,000
14th St./Factory Cir.	434,360								434,360
Front End Loader		120,000							120,000
S Denver - CR12 to CR6.25 (1/2)		750,000							750,000
Replace Street Sweeper			250,000						250,000
2 3/4 Ton Pickup Trucks		70,000							70,000
2016 Street Projects	1,000,000								1,000,000
	2,210,360	1,040,000	250,000	-	-	-	-	-	3,500,360
BUILDINGS & GROUNDS (330):									
Art Work	21,000	10,000							31,000
Water Line for 85/52 Landscaping	8,500								8,500
4WD Buildings Truck	30,000								30,000
Dog Park	30,000								30,000
3/4 Ton 4WD Grounds Truck	30,000								30,000
Railroad Park S Parking	15,000								15,000
Railroad Park Restroom	52,500								52,500
Storage Bldg	25,000								25,000
S Platte River Trail	352,000	308,420							660,420

CITY OF FORT LUPTON

SUMMARY OF SIX YEAR

CAPITAL IMPROVEMENTS PROGRAM

Department/ Description	Current 2016	Six Year Program 2017	2018	2019	2020	2021	2022	Future	TOTAL
Vincent Park Turf Upgrade	50,000								50,000
Zero Turn Mower	10,000								10,000
Koshio Restroom Electrical	8,500								8,500
Railroad Park Volleyball Court	20,000								20,000
Ventrac Mower		28,235							28,235
Water line from east of 52 to Pearson Park			500,000						500,000
Splash Park Design		40,000							40,000
	652,500	386,655	500,000	-	-	-	-	-	1,539,155
PLANNING DEPARTMENT (410):									
Aerial Photography	90,000								90,000
	90,000	-	-	-	-	-	-	-	90,000
TOTAL GENERAL FUND	3,560,844	1,782,655	877,000	127,000	60,000	60,000	60,000	-	6,527,499

CITY OF FORT LUPTON

SUMMARY OF SIX YEAR

CAPITAL IMPROVEMENTS PROGRAM

Department/ Description	Current 2016	Six Year Program 2017	2018	2019	2020	2021	2022	Future	TOTAL
SPECIAL REVENUE FUNDS:									
CONTINGENCY FUND (15)									
Possible Capital Expenditures	640,348	688,021							1,328,369
TOTAL CONTINGENCY FUND	640,348	688,021	-	-	-	-	-	-	1,328,369
STREET SALES TAX FUND (20)									
									-
Curb/Gutters/Sidewalks (set-a-side)	10,000		10,000	10,000	10,000	10,000	10,000	10,000	70,000
Engineering for 16th St. (85 to RR Tracks)	36,000								36,000
Pave 16th St. from 85 to RR Tracks (1/2)	486,000								486,000
Misc Curb/Gutter/Sidewalk Projects	100,000	100,000							200,000
Engineering 5th & Hoover (6th-9th)	60,000								60,000
15th St. & Factory Cir.	573,183								573,183
Paving Factory Circle		190,000							190,000
S Denver Avenue FDR - Half Cost -Grant	41,917	795,000							836,917
Main Street			200,000						200,000
Kahil Reconstruction				300,000					300,000
Broadway Ave/5th St.				300,000					300,000
9th Street Improvements					600,000				600,000
College Ave.						600,000			600,000
TOTAL STREET SALES TAX FUND	1,307,100	1,085,000	210,000	610,000	610,000	610,000	10,000	10,000	4,452,100

CITY OF FORT LUPTON

SUMMARY OF SIX YEAR

CAPITAL IMPROVEMENTS PROGRAM

Department/ Description	Current 2016	Six Year Program 2017	2018	2019	2020	2021	2022	Future	TOTAL
FORT LUPTON PUBLIC & SCHOOL LIBRARY FUND (25)									
New Entrance	150,000	100,000							250,000
Security Gates	15,000	15,000							30,000
Radio Frequency ID Project		80,000							80,000
TOTAL LIBRARY FUND	165,000	195,000	-	-	-	-	-	-	360,000
CULTURE, PARKS & RECREATION FUND (30)									
COMMUNITY CENTER (600):									
Van	45,000								45,000
Toro Workman Mower	15,000								15,000
Parking Lot Work			20,000						20,000
Passenger Van				35,000					35,000
	60,000	-	20,000	35,000	-	-	-	-	115,000
MUSEUM (640):									
Stamped Concrete Walkway		5,000							5,000
Interior Painting			5,000						5,000
Refinish Floor						7,000			7,000
	-	5,000	5,000	-	-	7,000	-	-	17,000
TOTAL CPR FUND	60,000	5,000	25,000	35,000	-	7,000	-	-	132,000
CONSERVATION TRUST FUND (35)									
South Platte River Trail	88,000	88,000							176,000
TOTAL CONSERVATION TRUST FUND	88,000	88,000	-	-	-	-	-	-	176,000

CITY OF FORT LUPTON

SUMMARY OF SIX YEAR

CAPITAL IMPROVEMENTS PROGRAM

Department/ Description	Current 2016	Six Year Program 2017	2018	2019	2020	2021	2022	Future	TOTAL
WATER SALES TAX FUND (70)									
									-
Raw Water Storage (Toward Reserve)	25,000	25,000	25,000	25,000	25,000	25,000	25,000		175,000
Windy Gap	167,843	144,556	4,475,360						4,787,759
NISP (in 55360)	263,000	300,000							563,000
TOTAL WATER SALES TAX FUND	455,843	469,556	4,500,360	25,000	25,000	25,000	25,000	-	5,525,759
CEMETERY AND PERPETUAL CARE FUND (80)									
Drainage Work	40,000	200,000							240,000
Fence	40,000								40,000
Cemetery Entry/Gateway		50,000							50,000
TOTAL CEMETERY FUND	80,000	250,000	-	-	-	-	-	-	330,000

CITY OF FORT LUPTON

SUMMARY OF SIX YEAR

CAPITAL IMPROVEMENTS PROGRAM

Department/ Description	Current 2016	Six Year Program 2017	2018	2019	2020	2021	2022	Future	TOTAL
ENTERPRISE FUNDS:									
UTILITY FUND (40)									
WATER LINES (500):									
Line Replacement (Set-a-Side)	-	100,000	100,000	100,000	100,000	100,000	100,000	100,000	700,000
Water Main Ext & Oversizing (Set-a-Side)	-	150,000	150,000	150,000	150,000	150,000	150,000	150,000	1,050,000
High Pressure Zone Engineering	100,000								100,000
Clamp	10,000								10,000
14th St./Factory Cir	244,864								244,864
CR12 Main Extension		120,000							120,000
Elevated Storage Tank						1,500,000			1,500,000
Backhoe						200,000			200,000
	354,864	370,000	250,000	250,000	250,000	1,950,000	250,000	250,000	3,924,864
WATER WELLS (510):									
Well Improvements (Set-a-Side)	-	10,000	10,000	10,000	10,000	10,000	10,000	10,000	70,000
Catholic Church Well 7 Recommission	100,000								100,000
Well 6 Engineering	75,000								75,000
New Well off of Denver Ave.		350,000							350,000
Well 3 Inspection			25,000						25,000
Well 4 Inspection				25,000					25,000
Well 13 Inspection					25,000				25,000
	175,000	360,000	35,000	35,000	35,000	10,000	10,000	10,000	670,000

CITY OF FORT LUPTON

SUMMARY OF SIX YEAR

CAPITAL IMPROVEMENTS PROGRAM

Department/ Description	Current 2016	Six Year Program 2017	2018	2019	2020	2021	2022	Future	TOTAL
WATER TREATMENT PLANT (520):									
Filter Replacement (Set-a-Side)	-	40,000	40,000	40,000	40,000	40,000	40,000	40,000	280,000
Raw Water Tank Painting	100,000		100,000						200,000
Non-Potable Water Pump	25,000								25,000
Replace 3 100 hp VFDs at Tank Farm	60,000								60,000
Replace 1 75 HP VFD at WTP	15,000								15,000
VFD Filter Feed Pump 4		50,000							50,000
Gravity Zone Flow Meter		50,000							50,000
High Pressure Zone Flow Meter		25,000							25,000
3MG Tank Painting				200,000					200,000
	200,000	165,000	140,000	240,000	40,000	40,000	40,000	40,000	905,000
SEWER LINES (530):									
Line Replacement (Set-a-Side)	-	50,000	50,000	50,000	50,000	50,000	50,000	50,000	350,000
Repair/Replace Equipment (Set-a-Side)	-	100,000	100,000	100,000	100,000	100,000	100,000	100,000	700,000
Sewer Vac Truck 4 Yr Lease/Purchase	90,000	90,000	90,000	123,025					393,025
14th St./Factory Cir	22,417								22,417
Actual Various Line Replacement		350,000							350,000
	112,417	590,000	240,000	273,025	150,000	150,000	150,000	150,000	1,815,442

CITY OF FORT LUPTON

SUMMARY OF SIX YEAR

CAPITAL IMPROVEMENTS PROGRAM

Department/ Description	Current 2016	Six Year Program 2017	2018	2019	2020	2021	2022	Future	TOTAL
WASTEWATER TREATMENT PLANT (540):									
Expansion of Plant (Toward Reserve)	-	75,000	75,000	75,000	75,000	75,000	75,000	75,000	525,000
WWTP Pre-Design	150,000								150,000
Headworks Instrumentation	25,000								25,000
Replace 2 Samplers	25,000								25,000
Replace Centrifuge Back Drive		30,000							30,000
WWTP Flow Meter		75,000							75,000
Roadbase Gravel		30,000							30,000
E Lift Station Level Probe Upgrade		50,000							50,000
S Lift Station Landscaping		60,000							60,000
Centrifuge Feed Pump Replacement			50,000						50,000
N Lift Station Pump 1 Replacement			25,000						25,000
N Lift Station Pump 2 Replacement				25,000					25,000
	200,000	320,000	150,000	100,000	75,000	75,000	75,000	75,000	1,070,000
UTILITY BILLING (550):									
Tyler Technologies Software	46,055								46,055
	46,055	-	-	-	-	-	-	-	46,055
ADMINISTRATION (590):									
N Lift Station PLC Upgrade	25,000								25,000
3 Fulton Ditch Shares	72,000								72,000
	97,000	-	-	-	-	-	-	-	97,000
TOTAL UTILITY FUND	1,185,336	1,805,000	815,000	898,025	550,000	2,225,000	525,000	525,000	8,528,361

CITY OF FORT LUPTON

SUMMARY OF SIX YEAR

CAPITAL IMPROVEMENTS PROGRAM

Department/ Description	Current 2016	Six Year Program 2017	2018	2019	2020	2021	2022	Future	TOTAL
STORM DRAINAGE FUND (45)									
14th St./Factory Cir.	397,536								397,536
CR31 & 14th St Outfall		360,000							360,000
TOTAL STORM DRAINAGE FUND	397,536	360,000	-	-	-	-	-	-	757,536
RECREATION CENTER FUND (50)									
Water Slide Stairwell & Landing	40,000								40,000
Shower Re-tiling		15,000							15,000
Play Feature in Pool		15,000							15,000
Sky Light Repair			15,000						15,000
Gym Floor Refinish			25,000						25,000
Astro Bright Surface Renovation				70,000					70,000
Locker Replacements					8,000				8,000
EVSE Project		13,000							13,000
TOTAL RECREATION CENTER FUND	40,000	43,000	40,000	70,000	8,000	-	-	-	201,000
GOLF COURSE FUND (60)									
PRO SHOP/RESTAURANT (680):									
Pavillion Upgrade	34,980								34,980
	34,980	-	-	-	-	-	-	-	34,980
TOTAL GOLF COURSE FUND	34,980	-	-	-	-	-	-	-	34,980
TOTAL CAPITAL PROJECTS	8,014,987	6,771,232	6,467,360	1,765,025	1,253,000	2,927,000	620,000	535,000	28,353,604

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2017

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		This would be for an additional new core switch (what runs the network). If this goes down, we are completely down as well as switches, UPS and backup storage.
Replacement Equipment			
Building Improvements			
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

Currently we have one core switch with no failover so if the switch goes down, the entire infrastructure goes down. This will also allow the purchase of UPS to keep them running in power outages and backup storage. As we have grown, so has our need and space on the servers; therefore we need to be able to backup the proper amount of data in case of restore needs and the purchase of switches.

Estimated Cost of the Project: $30,000

Other Information

Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent	X		This equipment is the core of the network keeping everything running and allows for redundant sources to keep the system up.
Necessary			
Desirable			

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

TIMETABLE:	Est. Start Date:	Jan-17	Est. Completion Date:	Dec-17

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2017

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

Capital Project:	Tyler Technologies Software Conversion

Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase	X		The Planning Department, Building Inspector and Code Enforcement are implementing a new software package and the Finance Department is converting their main software package to Tyler Technologies.
Replacement Equipment	X		
Building Improvements			
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

The Planning Department would like a software program that will help them track their projects, contractor licenses, building permits, building inspections, code violations, etc. and the Finance Department would like a more extensive software package that includes general ledger, accounts payable, payroll, a time clock system, HR, cash receipting, bank reconciliation and Accounts Receivable. The City is becoming more diverse and needs a more robust software system to handle it. Tyler Technologies has modules available for most departments that integrates.

Estimated Cost of the Project: $150,000

Other Information

Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent	X		We have already started the conversion process. The City would have spent money and get no return if we back out now.
Necessary			
Desirable			

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

TIMETABLE:	Est. Start Date:	Jan-17	Est. Completion Date:	Nov-17

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2017

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

Capital Project:	Mobile Device Management

Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase	X		Will allow the City to push policy to mobile devices and if a mobile device is lost/stolen, it will wipe out the mobile device.
Replacement Equipment			
Building Improvements			
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

Will require a system that will communicate with Active Directory 2012 r2 for the group policy. This will have the capability of pushing out password policy and wiping out a mobile device if lost/stolen. Many staff use their own personal devices to connect to the network for email. When a staff member leaves, unless we get their phone and remove the account(s) information, we are not able to do to much about it at this time. This would allow us to let the staff connect with their own personal mobile device allowing the City to wipe the mobile device if lost, stolen, terminated, etc.

Estimated Cost of the Project: $15,000

Other Information

Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent	X		Currently there is not a mobile device management system in place and this is a security issue.
Necessary			
Desirable			

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

TIMETABLE:	Est. Start Date:	Jan-17	Est. Completion Date:	Dec-17

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2017

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

Capital Project:	Network Monitoring

Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase	X		Monitoring of the network allows IT to know if something went down or if there is an issue on the network.
Replacement Equipment			
Building Improvements			
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

This project would include getting a new server that is setup to monitor all other core network devices such as servers, switches, UPS units, allowing IT to be notified when something is wrong either by an email or text message. Will also inform IT if the server room is getting too warm.

Estimated Cost of the Project: $12,000

Other Information

Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent	X		With the new server room being built into a more secure room but less square footage it will be crucial to know about room temperature. It will also provide the ability for the IT department to monitor the network for forms of security issues and potential hard drive failures on servers.
Necessary			
Desirable			

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

TIMETABLE:	Est. Start Date:	Jan-17	Est. Completion Date:	Dec-17

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2017

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

Capital Project:	Off-Site Backups

Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase	X		Currently all backups are local to City Hall and if something were to happen to the building, we would not be able to get our data back in an easy timely manner.
Replacement Equipment			
Building Improvements			
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

This would be the first stage of two, maybe three of getting a Disaster Recovery site in place in the event of a disaster. The offsite backup would be with a consulting company that hosts backups with many customers and would have a setup fee and an ongoing annual fee. This would be based off the amount of critical data that would need to be backed up. As this project progresses, we would get a server environment setup to what we have now or at the time of kicking off the DR site. In the event that something happens, we would be able to make a modification in the network and we start getting our data from the Disaster Recovery site. The site would be tested once a month to verify all is working as expected.

Estimated Cost of the Project: $20,000

Other Information

Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent	X		DR sites are critical to eliminate downtime and for all companies.
Necessary			
Desirable			

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

TIMETABLE:	Est. Start Date:	Jan-17	Est. Completion Date:	Dec-17

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2017

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

Capital Project:	Virtual Environment		
Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase	X		Our entire virtual environment is outdated and needs to be moved to a new infrastructure of VMWare.
Replacement Equipment			
Building Improvements			
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

VMWare is a system that allows us to run up to 32 servers in two or three physical servers, cutting the cost of physical hardware and energy. It can act as a test lab for future systems and software and allows for failover if one server goes down. We currently are running three physical servers. One manages the two other physical servers while the other two physical servers currently handle the work load of 9 other servers such as file server, print server, domain controllers, email server, laser fiche, Read Meter (water readings) and Citrix. This project would include the purchase of two physical servers, setup and migration from the old virtual environment to the new and provide a more robust network and we would have failover capabilities with minimum down time.

Estimated Cost of the Project: $49,000

Other Information

Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent	X		Our current virtual environment's physical servers are no longer under warranty and have reached EOL (end of life).
Necessary			
Desirable			

Impact on Operating Budget:	**Dollar Amount**	**Brief Explanation:**
Anticipated Additional Operating Savings/Revenues:	$162,000.00	Average physical server is $9,000 without failover. 9 virtual servers with failover would cost an estimated amount of $18K per server to have the same setup.
Anticipated Additional Operating Costs:	$0.00	N/A

TIMETABLE:	Est. Start Date:	Jan-17	Est. Completion Date:	Dec-17

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2017

Fund/Department:	**Contact Person:**
General Fund / Community Policing	Ken Poncelow

Capital Project:	Patrol Car

Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			One patrol vehicle is to replace a vehicle in the fleet.
Replacement Equipment	X		
Building Improvements			
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

Purchase of new police vehicle.

Estimated Cost of the Project: $60,000

Other Information

Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent	X		Our current fleet has vehicles that are starting to exceed mileage limits. Maintenance costs are beginning to become prohibitive.
Necessary			
Desirable			

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

TIMETABLE:	Est. Start Date:	Jan-17	Est. Completion Date:	Mar-17

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2017

Fund/Department:	Contact Person:
General Fund / Public Works Shop	Roy Vestal

Capital Project:	20' Trailer

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

Complete Project Description

Replace equipment trailer. 20' long, 12,000 to 14,000 weight capacity.

Estimated Cost of the Project: $20,000

Other Information

Project Priority:	Yes	No	If Yes give brief explanation
Urgent			The existing trailer cannot handle adequate weight and is beginning to fall apart.
Necessary			
Desirable	X		

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

TIMETABLE:	Est. Start Date:	Jan-17	Est. Completion Date:	Feb-17

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2017

Fund/Department:	Contact Person:
General Fund / Streets	Roy Vestal

Capital Project:	2 Ton Dump Truck w/ Plow

Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			The city owns 2 tandem dump trucks that are used for plowing and loading. Both tandems are older models and become maintenance problems (1995 and 2000). This smaller unit will provide greater flexibility when working in alleys and tight spots.
Replacement Equipment	X		
Building Improvements			
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

CMAQ funding is being approved for the City $130,891 that includes 2 3/4 ton pick-up trucks and the 2 ton vehicle as bi-fueled CNG.

Estimated Cost of the Project: $100,000

Other Information

Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent			The older tandem is not in good condition.
Necessary	X		
Desirable			

Impact on Operating Budget:	**Dollar Amount**	**Brief Explanation:**
Anticipated Additional Operating Savings/Revenues:	~$5,000 /year	Maintenance costs, down time, fuel savings and replacement parts.
Anticipated Additional Operating Costs:		

TIMETABLE:	Est. Start Date:	Jul-17	Est. Completion Date:	Sep-17

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2017

Fund/Department:	Contact Person:
General Fund / Streets	Roy Vestal

Capital Project:	Front End Loader Replacement

Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			The city owns 2 front end loaders. The one requiring replacement is a 1985 model.
Replacement Equipment	X		
Building Improvements			
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

Replace the 1985 Trojan 1500 (VIN T191554) with a CAT 930 equivalent machine.

Estimated Cost of the Project: $120,000

Other Information

Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent			Replacement parts for repairs to the existing Trojan machine are no longer readily available and more expensive than modern parts. It is becoming difficult to keep it operating.
Necessary	X		
Desirable			

Impact on Operating Budget:	**Dollar Amount**	**Brief Explanation:**
Anticipated Additional Operating Savings/Revenues:	~$5,000 /year	Maintenance costs, down time, fuel savings and replacement parts.
Anticipated Additional Operating Costs:		

TIMETABLE:	Est. Start Date:	Jan-17	Est. Completion Date:	Mar-17

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2017

Fund/Department:	Contact Person:
General Fund / Streets	Roy Vestal

Capital Project:	Half Cost S. Denver Ave. FDR

Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			Full depth reclamation of S. Denver Avenue from approximately CR 12 to CR 6.25. Resurface and widen section to include 4' shoulders.
Replacement Equipment			
Building Improvements			
Land Improvements	X		
Equipment Less than $5,000.			

Complete Project Description

DOLA grant application made for the full depth reclamation of S. Denver Ave. from CR 12 to CR 6.25 (approximately 3 miles). If awarded the grant will cover 50% of construction costs ($750,000 applied for). Project will not move forward without DOLA grant. The grant revenue is budgeted in the General Fund. The other half of the expense of this project is budgeted in the Street Sales Tax Fund.

Estimated Cost of the Project: $750,000

Other Information

Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent			S. Denver Ave. surface is deteriorating with large cracks forming and the edges unraveling. The existing roadway section is the original 2 lanes with no shoulders.
Necessary	X		
Desirable			

Impact on Operating Budget:	**Dollar Amount**	**Brief Explanation:**
Anticipated Additional Operating Savings/Revenues:	$2,000.00	and increasing for maintenance costs.
Anticipated Additional Operating Costs:	$0.00	N/A

TIMETABLE:	Est. Start Date:	Apr-17	Est. Completion Date:	Jul-17

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2017

Fund/Department:	Contact Person:
General Fund/Streets	Roy Vestal

Capital Project:	2 3/4 Ton Pickup Trucks

Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			Replacement for 1999 and 2003 trucks currently in use by Public Works. The replacement trucks will be reassigned to Parks.
Replacement Equipment	x		
Building Improvements			
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

CMAQ funding is being approved for the City at $130,891 that includes 2 3/4 ton pick-up trucks and the 2 ton vehicle as bi-fueled CNG.

Estimated Cost of the Project: $70,000

Other Information

Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent			Parks needs 2 vehicles to replace older vehicles in their fleet. The CMAQ program is a great opportunity to have 83% of the cost covered for PW vehicles.
Necessary	X		
Desirable			

Impact on Operating Budget:	**Dollar Amount**	**Brief Explanation:**
Anticipated Additional Operating Savings/Revenues:	~$5,000 /year	Maintenance costs, down time, fuel savings and replacement parts.
Anticipated Additional Operating Costs:		

TIMETABLE:	Est. Start Date:	Jul-17	Est. Completion Date:	Sep-17

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2017

Fund/Department:	**Contact Person:**
General Fund / Bldgs& Grounds	Nanette Fornof / Stacy Robinson

Capital Project:	Acquisitions of Art Work

Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase	x		The purpose of this request is to provide a way to fund the acquisition and maintenance of art work by the City and to establish guidelines for the selection and display of art work.
Replacement Equipment			
Building Improvements			
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

The funding source for this project is to allocate 1% of actual annual construction cost. If the program was in place for 2015, the monies allocated from the projects would be approximately $20,610. As for future years, estimated revenues would be $20,000. The monies collected would be used for the purchase of art work in parks, open space and other City-owned property. Staff is also asking that the development requirements include art work to be part of the development. A new committee would be formed and the committee would work on art work policy or guidelines. The types of art work would include structures, monuments, murals, paintings, fountains, banners, carvings and stained glass.

Estimated Cost of the Project: $10,000

Other Information

Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent			Help beautify the City of Fort Lupton
Necessary			
Desirable	x		

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

TIMETABLE:	Est. Start Date:	Jan-17	Est. Completion Date:	Dec-17

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2017

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

Capital Project:	South Platte River Trail		
Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			This CIP form is for the $308,420 for CDOT's TAP grant award.
Replacement Equipment			
Building Improvements			
Land Improvements	X		
Equipment Less than $5,000.			

Complete Project Description

The City was awarded a TAP grant in 2015 to construct a trail along the South Platte River. The total cost of the project is $440,000, of which the City is committed to a $88,000 match. The match is $70,000 for the TAP grant and $18,000 from a grant that was reallocated for the Branding Iron sidewalk project (CDOT grant#STE M465-009). The anticipated grant revenue is $352,000. Some of that has been spent in 2016. This is for the remainder of the project.

Estimated Cost of the Project: $308,420

Other Information

Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent	X		We must allocate these grant funds.
Necessary			
Desirable			

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

TIMETABLE:	Est. Start Date:	Jan-17	Est. Completion Date:	Dec-17

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2017

Fund/Department:	Contact Person:
General Fund / Bldgs& Grounds	Stacy Robinson

Capital Project:	Ventrac Mower

Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase	x		This equipment would be more effective on snow removal than the unit we are using now.
Replacement Equipment			
Building Improvements			
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

This is a Ventrac multi-use unit (has multiple equipment heads: mower, broom, snow blower and a heated cab). It will make snow removal easier and faster. It also will help with sweeping after larger construction projects and adds another mower to our fleet.

Estimated Cost of the Project: $28,235

Other Information

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

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

TIMETABLE:	Est. Start Date:	Jan-17	Est. Completion Date:	Dec-17

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2017

Fund/Department:	Contact Person:
General Fund / B&G	Aaron Herrera or Stacy Robinson

Capital Project:	Splash Pad Engineering & Design

Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			This purchase is for the design and engineering for a splash pad, which would eventually be located to the North of the Recreation Center in Community Center Park.
Replacement Equipment			
Building Improvements			
Land Improvements	X		
Equipment Less than $5,000.			

Complete Project Description

The City has a pending grant application which would help offset $30,000 of the costs if/when the grant is received. We have committed to a $10K or 25% match in accordance with the grant requirements.

Estimated Cost of the Project: $40,000

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:	TBD	There will be water and maintenance costs

TIMETABLE:	Est. Start Date:	Apr-17	Est. Completion Date:	Dec-17

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2017

Fund/Department:	**Contact Person:**
STREET SALES TAX FUND (20)	Roy Vestal

Capital Project:	Curb/Gutter & Sidewalks

Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			Failing concrete work throughout the town.
Replacement Equipment			
Building Improvements			
Land Improvements	X		
Equipment Less than $5,000.			

Complete Project Description

Yearly need to replace our old concrete sidewalks, curb & gutter throughout town.

Estimated Cost of the Project: $100,000

Other Information

Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent			Old concrete broken and settling. Multiple complaints registered from citizens.
Necessary	X		
Desirable			

Impact on Operating Budget:	**Dollar Amount**	**Brief Explanation:**
Anticipated Additional Operating Savings/Revenues:	$10,000.00	Savings in roadway repairs due to moisture getting under pavements through broken concrete.
Anticipated Additional Operating Costs:		

TIMETABLE:	Est. Start Date:	Apr-17	Est. Completion Date:	Oct-17

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2017

Fund/Department:	Contact Person:
Street Sales Tax Fund	Roy Vestal

Capital Project:	Paving Factory Circle

Complete Applicable to Project:	Yes	No	If Yes, give brief explanation
New Equipment Purchase			Asphalt surface for Factory Circle and Factory Drive
Replacement Equipment			
Building Improvements			
Land Improvements	X		
Equipment Less than $5,000.			

Complete Project Description

The 14th Street DOLA project was unable to include the paving required on Factory Circle and Factory Drive. All drainage improvements have been made and the streets are currently graded and dirt surface.

Estimated Cost of the Project: $190,000

Other Information

Project Priority:	Yes	No	If Yes give brief explanation
Urgent	X		Dust from traffic in this development is causing numerous complaints to city hall and frustrated business owners. Providing the paving will preserve the improvements already made. Delay in paving will degrade the roadway grading currently in place and jeopardize the drainage improvements in place.
Necessary			
Desirable			

Impact on Operating Budget:	Dollar Amount	Brief Explanation:
Anticipated Additional Operating Savings/Revenues:	$15,000.00	Applications of dust palliative to control dust from the roadway.
Anticipated Additional Operating Costs:	$0.00	NA

TIMETABLE:	Est. Start Date:	Apr-17	Est. Completion Date:	Jul-17

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2017

Fund/Department:	Contact Person:
Street Sales Tax Fund	Roy Vestal

Capital Project:	S. Denver Ave. Full Depth Reclamation (1/2 to be paid from General Fund for grant)

Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			Full depth reclamation of S Denver Avenue from approximately CR 12 to CR 6.25. Resurface and widen section to include 4' shoulders.
Replacement Equipment			
Building Improvements			
Land Improvements	X		
Equipment Less than $5,000.			

Complete Project Description

DOLA grant application made for the full depth reclamation of S. Denver Ave from CR 12 to CR 6.25 (approximately 3 miles). If awarded the grant will cover 50% of construction costs ($750,000 applied for). Project will not move forward without DOLA grant. The grant revenue is budgeted in the General Fund. The other half of the expense of this project is budgeted in the Street Sales Tax Fund.

Estimated Cost of the Project: $795,000

Other Information

Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent			S. Denver Ave surface is deteriorating with large cracks forming and the edges unraveling. The existing roadway section is the original 2 lanes with no shoulders.
Necessary	X		
Desirable			

Impact on Operating Budget:	**Dollar Amount**	**Brief Explanation:**
Anticipated Additional Operating Savings/Revenues:	$2,000.00	and increasing for Maintenance costs.
Anticipated Additional Operating Costs:	$0.00	NA

TIMETABLE:	Est. Start Date:	Apr-17	Est. Completion Date:	Jul-17

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2017

Fund/Department:	Contact Person:
Library Fund	Sarah Frank

Capital Project:	Entrance Remodel

Complete Applicable to Project:	Yes	No	If Yes, give brief explanation
New Equipment Purchase			Changing the location of the entrance.
Replacement Equipment			
Building Improvements	x		
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

Construction to change the location of the entrance to the library.

Estimated Cost of the Project: $100,000

Other Information			
Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent	x		Changing the location of the entrance was recommended when the district had a safety survey done a few years ago.
Necessary			
Desirable			

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

TIMETABLE:	Est. Start Date:	Jan-17	Est. Completion Date:	Jun-17

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2017

Fund/Department:	Contact Person:
Library Fund	Sarah Frank

Capital Project:	Security gates for the library entrance

Complete Applicable to Project:	Yes	No	If Yes, give brief explanation
New Equipment Purchase			Security gates for the library entrance
Replacement Equipment	x		
Building Improvements			
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

Current gates are not working and will not work with RFID tags. Security gates need to be replaced if we move to RFID tagging. New gates would also give us more accurate data for patron numbers.

Estimated Cost of the Project: $15,000

Other Information

Project Priority:	Yes	No	If Yes give brief explanation
Urgent			Security gates deter theft.
Necessary	x		
Desirable			

Impact on Operating Budget:	Dollar Amount	Brief Explanation:
Anticipated Additional Operating Savings/Revenues:	$1,000.00	Deter theft
Anticipated Additional Operating Costs:	$0.00	NA

TIMETABLE:	Est. Start Date:	Jan-17	Est. Completion Date:	Nov-17

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2017

Fund/Department:	Contact Person:
Library Fund	Sarah Frank

Capital Project:	Radio Frequency ID Project

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

Complete Project Description

RFID tags would replace the barcodes on all of our books and other circulation items. RFID tags allow patrons to self checkout items and are also used as a security feature. RFID tagged items in connection with security gates, would raise the alarm if someone takes an item out of the building without first checking it out. The project would include putting RFID tags on all items and installing self checkout stations.

Estimated Cost of the Project: $80,000

Other Information

Project Priority:	Yes	No	If Yes give brief explanation
Urgent			This project would reduce theft, provide better inventory control, save employee time and is necessary because barcodes will become more difficult to purchase.
Necessary	x		
Desirable			

Impact on Operating Budget:	Dollar Amount	Brief Explanation:
Anticipated Additional Operating Savings/Revenues:	$38,000.00	This project, once setup, will save approximately 40 hrs of employee time weekly because patrons will be able to self checkout. In addition it could save $1000 a year with the reduction of missing items.
Anticipated Additional Operating Costs:	$0.00	NA

TIMETABLE:	Est. Start Date:	Jan-16	Est. Completion Date:	Nov-17

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2017

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

Capital Project:	To install a stamped concrete walkway between sidewalk and landscaping wall around museum

Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			To install a stamped concrete walkway between sidewalk and landscaping wall around museum
Replacement Equipment			
Building Improvements			
Land Improvements	x		
Equipment Less than $5,000.			

Complete Project Description

To install a stamped brick concrete walkway between sidewalk and landscaping wall around museum that will eliminate the crush refined area. This will greatly improve the look of the area and eliminate the issue of the crush refines seeping out onto the sidewalk making them slippery and also will help with weed control in the area.

Estimated Cost of the Project: $5,000

Other Information

Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent			To improve the site and landscaping at the museum located on our busiest street.
Necessary	x		
Desirable			

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

TIMETABLE:	Est. Start Date:	Feb-17	Est. Completion Date:	Mar-17

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2017

Fund/Department:	Contact Person:
35-650-Conservation Trust	Stacy Robinson

Capital Project:	South Platte River Trail Match

Complete Applicable to Project:	Yes	No	If Yes, give brief explanation
New Equipment Purchase			This CIP form is for the $88,000 match the City is committed to as a part of CDOT's TAP grant award.
Replacement Equipment			
Building Improvements			
Land Improvements	x		
Equipment Less than $5,000.			

Complete Project Description

The City was awarded a TAP grant in 2015 to construct a trail along the South Platte River. The total cost of the project is $440,000, of which the City is committed to a $88,000 match. The match is $70,000 for the TAP grant and $18,000 from a grant that was reallocated for the Branding Iron sidewalk project (CDOT grant#STE M465-009). The anticipated grant revenue is $352,000.

Estimated Cost of the Project: $88,000

Other Information

Project Priority:	Yes	No	If Yes give brief explanation
Urgent	x		We must allocate these matching funds as part of our commitment for the grants.
Necessary			
Desirable			

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

TIMETABLE:	Est. Start Date:	Jan-17	Est. Completion Date:	Dec-17

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2017

Fund/Department:	Contact Person:
Cemetery Fund	Roy Vestal

Capital Project:	Cemetery Drainage

Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			Ground water and surface drainage issues affecting many grave sites.
Replacement Equipment			
Building Improvements			
Land Improvements	X		
Equipment Less than $5,000.			

Complete Project Description

Construction of underdrain surface drainage outfall to provide positive drainage for the east side of the cemetery.

Estimated Cost of the Project: $200,000

Other Information

Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent			Aesthetically necessary / Families of residents here would probably say it is urgently needed.
Necessary			
Desirable	X		

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

TIMETABLE:	Est. Start Date:	Apr-17	Est. Completion Date:	Jun-17

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2017

Fund/Department:	Contact Person:
Cemetery Fund	Roy Vestal

Capital Project:	Cemetery Entry/Gateway

Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			Improvements to the entry way to give a distinctive gateway into the cemetery.
Replacement Equipment			
Building Improvements			
Land Improvements	X		
Equipment Less than $5,000.			

Complete Project Description

Design and construction of entry way feature columns to give an impressive look to the cemetery property.

Estimated Cost of the Project: $50,000

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:	$0.00	NA
Anticipated Additional Operating Costs:	$0.00	NA

TIMETABLE:	Est. Start Date:	Jun-17	Est. Completion Date:	Jul-17

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2017

Fund/Department:	Contact Person:
Utility Fund / Water Lines	Roy Vestal

Capital Project:	CR12 Main Extension (Cemetery Service Re-location)		
Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			Extend 12" water main in CR12 from CR 29 to the cemetery center walk.
Replacement Equipment			
Building Improvements			
Land Improvements	X		
Equipment Less than $5,000.			

Complete Project Description

Relocation of the existing water service to the cemetery is required in accordance with an agreement with Anadarko. Anadarko has agreed to share cost of this project equivalent to the cost of running the 4" service line from its existing location along CR29 to the eastern boundary of the cemetery. Anadarko's share contribution is $83,420.00.

Estimated Cost of the Project: $120,000

Other Information			
Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent	X		Anadarko agreement requires beginning of relocation by December 2016. Irrigation requirements at the cemetery will be needed by beginning of May.
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:	Mar-17	Est. Completion Date:	Apr-17

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2017

Fund/Department:	Contact Person:
Utility Fund / Wells	Mike Rousey

Capital Project:	New Well

Complete Applicable to Project:	Yes	No	If Yes, give brief explanation
New Equipment Purchase	x		New well to be built off of Denver Ave.
Replacement Equipment			
Building Improvements			
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

Develop well on Denver Ave.

Estimated Cost of the Project: $350,000

Other Information

Project Priority:	Yes	No	If Yes give brief explanation
Urgent			This well would replace Well 1.
Necessary			
Desirable	x		

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

TIMETABLE:	Est. Start Date:	Mar-17	Est. Completion Date:	Aug-17

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2017

Fund/Department:	Contact Person:
Utility Fund / Water Treatment Plant	Mike Rousey

Capital Project:	Filter Feed Pump 4 VFD Replacement

Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			Replace final VFD for water plant filter feed pumps
Replacement Equipment	x		
Building Improvements			
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

Replace final VFD for water plant filter feed pumps

Estimated Cost of the Project: $50,000

Other Information

Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent			Old unit that only operates in hand
Necessary	x		
Desirable			

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

TIMETABLE:	Est. Start Date:	Jan-17	Est. Completion Date:	Dec-17

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2017

Fund/Department:	Contact Person:
Utility Fund / Water Treatment Plant	Mike Rousey

Capital Project:	Gravity Zone Flow Meter

Complete Applicable to Project:	Yes	No	If Yes, give brief explanation
New Equipment Purchase	x		Currently we have no flow measurement from the water tanks to the system. This makes determining water loss difficult. Addition of a flow meter will be able to allow us better determine water loss in the system
Replacement Equipment			
Building Improvements			
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

Purchase a meter, dig a pit/vault, provide SCADA programming and electrical to meter

Estimated Cost of the Project: $50,000

Other Information

Project Priority:	Yes	No	If Yes give brief explanation
Urgent			Better understand how much flow is going to the low and high pressure zones and where potential water loss is located
Necessary			
Desirable	x		

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

TIMETABLE:	Est. Start Date:	Jun-17	Est. Completion Date:	Aug-17

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2017

Fund/Department:	Contact Person:
Utility Fund / Water Treatment Plant	Mike Rousey

Capital Project:	High Pressure Zone Flow Meter

Complete Applicable to Project:	Yes	No	If Yes, give brief explanation
New Equipment Purchase	x		Currently we have no flow measurement from the water tanks to the system. This makes determining water loss difficult. Addition of a flow meter will be able to allow us better determine water loss in the system
Replacement Equipment			
Building Improvements			
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

Purchase a meter, re-pipe as necessary, provide SCADA programming and electrical to meter

Estimated Cost of the Project: $25,000

Other Information

Project Priority:	Yes	No	If Yes give brief explanation
Urgent			Better understand how much flow is going to the low and high pressure zones and where potential water loss is located
Necessary			
Desirable	x		

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

TIMETABLE:	Est. Start Date:	Jun-17	Est. Completion Date:	Aug-17

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2017

Fund/Department:	Contact Person:
Utility Fund / Sewer Lines	Roy Vestal

Capital Project:	Vactor Truck Lease/Purchase

Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase		X	Continuing payments for Vactor truck ordered and received in 2016
Replacement Equipment			
Building Improvements			
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

Lease agreement with Bank of Colorado 90/90/90/buyout 2016/17/18/2019

Estimated Cost of the Project: $90,000

Other Information

Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent			
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-17 Est. Completion Date:

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2017

Fund/Department:	Contact Person:
Utility Fund / Sewer Lines	Roy Vestal

Capital Project:	Line Replacement TBD

Complete Applicable to Project:	Yes	No	If Yes, give brief explanation
New Equipment Purchase			Replacement of existing sanitary sewer line.
Replacement Equipment			
Building Improvements			
Land Improvements	X		
Equipment Less than $5,000.			

Complete Project Description

Numerous locations within the city are provided sanitary sewer service without dated clay pipe materials. An analysis of trouble spots will be undertaken by the City Engineer to determine critically deficient service locations.

Estimated Cost of the Project: $350,000

Other Information

Project Priority:	Yes	No	If Yes give brief explanation
Urgent	X		Clay pipe materials allow tree roots to block flow and are more prone to be broken causing infiltration.
Necessary			
Desirable			

Impact on Operating Budget:	Dollar Amount	Brief Explanation:
Anticipated Additional Operating Savings/Revenues:	$20,000.00	per year in claims against the city for backed up service lines.
Anticipated Additional Operating Costs:	$0.00	N/A

TIMETABLE:	Est. Start Date:	Jun-17	Est. Completion Date:	Aug-17

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2017

Fund/Department:	Contact Person:
Utility Fund / Wastewater Plant	Mike Rousey

Capital Project:	Replace Centrifuge Back Drive

Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			Budgeted in case of failure of current back drive unit.
Replacement Equipment	x		
Building Improvements			
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

Budgeted in case of failure of current back drive unit

Estimated Cost of the Project: $30,000

Other Information

Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent			Required for operation of the plant.
Necessary	x		
Desirable			

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

TIMETABLE:	Est. Start Date:	Jan-17	Est. Completion Date:	Dec-17

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2017

Fund/Department:	Contact Person:
Utility Fund / Wastewater Plant	Mike Rousey

Capital Project:	Waste Water Plant Flowmeter

Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			Flow meter needs to be relocated due to the changes in the river. During periods of high flow the meter is overtopped and becomes inaccurate
Replacement Equipment	x		
Building Improvements			
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

Purchase a flow meter, dig and place a vault, run electrical to flow meter and put meter into SCADA system

Estimated Cost of the Project: $75,000

Other Information

Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent			Road is getting rutted and is especially sloppy during the rainy season
Necessary	x		
Desirable			

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

TIMETABLE:	Est. Start Date:	Jan-17	Est. Completion Date:	Dec-17

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2017

Fund/Department:	Contact Person:
Utility Fund / Wastewater Plant	Mike Rousey

Capital Project:	Road base Gravel

Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			Gravel around plant road has been washed away due to truck traffic and heavy rains.
Replacement Equipment	x		
Building Improvements			
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

Re-rock around the plant drive area

Estimated Cost of the Project: $30,000

Other Information

Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent			Road is getting rutted and is especially sloppy during the rainy season
Necessary	x		
Desirable			

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

TIMETABLE:	Est. Start Date:	Jan-17	Est. Completion Date:	Dec-17

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2017

Fund/Department:	Contact Person:
Utility Fund / Wastewater Plant	Mike Rousey

Capital Project:	East Lift Station Level Probe Upgrade

Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase	x		Replace old floats in both manholes/wet wells at the station with probes that will measure the level on a consistent basis. The old floats have a tendency to be overcome with grease and the pumps don't turn on. In addition, there is no warning on this situation since the floats don't move up, they won't trigger an alarm.
Replacement Equipment	x		
Building Improvements		x	
Land Improvements		x	
Equipment Less than $5,000.		x	

Complete Project Description

Replace old floats in both manholes/wet wells at the station with probes that will measure the level on a consistent basis. The old floats have a tendency to be overcome with grease and the pumps don't turn on. In addition, there is no warning on this situation due to the fact that if the floats don't move up, they won't trigger an alarm.

Estimated Cost of the Project: $50,000

Other Information

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

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

TIMETABLE:	Est. Start Date:	Jan-17	Est. Completion Date:	Dec-17

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2017

Fund/Department:	Contact Person:
Utility Fund / Wastewater Plant	Mike Rousey

Capital Project:	South Lift Station Landscaping

Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase		x	Re-landscape south lift station grounds.
Replacement Equipment		x	
Building Improvements		x	
Land Improvements	x		
Equipment Less than $5,000.		x	

Complete Project Description

After completion of the south lift station, the station was hydro seeded. The hydro seeding failed due to the heavy rainfalls. The site doesn't look good and needs to be re-landscaped. We will want to include better erosion control on the slope. We will likely want to put a landscape fabric under the decorative rock to prevent weeds from growing through. We might want to do something more than just rock it since it is very visible from 85 depending on pricing for the rock at that time..

Estimated Cost of the Project: $60,000

Other Information

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

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

TIMETABLE:	Est. Start Date:	Jun-17	Est. Completion Date:	Aug-17

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2017

Fund/Department:	Contact Person:
Storm Drainage Fund	Roy Vestal

Capital Project:	WCR 31/14th Street Outfall

Complete Applicable to Project:	Yes	No	If Yes, give brief explanation
New Equipment Purchase			Provide a drainage outfall that crosses WCR 31 and traverses along 14th Street alinement to the west.
Replacement Equipment			
Building Improvements			
Land Improvements	X		
Equipment Less than $5,000.			

Complete Project Description

There is not defined drainage outfall across WCR 31 at the current Tri-state generator facility. WCR floods on a regular basis as the drainage facilities along the east side of WCR 31 have no place to outfall. City staff is currently in discussion with Tri-state personnel to cooperate in constructing an outfall. Tri-state will participate in some of the costs (to be determined).

Estimated Cost of the Project: $360,000

Other Information

Project Priority:	Yes	No	If Yes give brief explanation
Urgent	X		Tri-State experiences multiple times a year with WCR 31 submerged and flooded. Their detention facility was in danger of overtopping during 2016 rainy season.
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:	Aug-17	Est. Completion Date:	Oct-17

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2017

Fund/Department:	Contact Person:
Recreation Fund / Rec Center	Monty Schuman

Capital Project:	Shower Re-tiling in Men's and Women's Locker Rooms

Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			This will replace the tile in the shower areas of the men's and women's shower stalls.
Replacement Equipment			
Building Improvements	x		
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

By replacing the shower tile in the men's and women's shower area, it will greatly improve the appearance of these areas. These areas are in need of improvement and need to be updated.

Estimated Cost of the Project: $15,000

Other Information

Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent			The area is in need of updating and a face lift.
Necessary	x		
Desirable			

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

TIMETABLE:	Est. Start Date:	Feb-17	Est. Completion Date:	Apr-17

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2017

Fund/Department:	Contact Person:
Recreation Fund / Rec Center	Monty Schuman

Capital Project:	Replacement of Water Play Feature in Pool Area

Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase			Replace the water fountains in the zero depth area.
Replacement Equipment	x		
Building Improvements			
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

This will replace the water fountain area with a new feature. The existing fountain is beginning to break down. We have had to fix it and re-weld it the last two times we have done our shut down week. It is getting to the point that it needs to be replaced as it is becoming a safety concern.

Estimated Cost of the Project: $15,000

Other Information

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

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

TIMETABLE:	Est. Start Date:	Feb-17	Est. Completion Date:	Mar-17

CITY OF FORT LUPTON
CAPITAL IMPROVEMENTS PROGRAM
BUDGET REQUEST 2017

Fund/Department:	**Contact Person:**
Recreation Center Fund	Monty Schuman

Capital Project:	EV Charging Station		
Complete Applicable to Project:	**Yes**	**No**	**If Yes, give brief explanation**
New Equipment Purchase	x		Place a EV Charging Station at the Community Center for electric cars with the help of a grant from Colorado Energy Office
Replacement Equipment			
Building Improvements			
Land Improvements			
Equipment Less than $5,000.			

Complete Project Description

To place a two-port charging station on the north west side of the Parking lot at the Community Center. A grant from the Colorado Energy Office will provide $6,260.00 of the cost with the installation of the unit being matched by the City. The City will match the grant with an additional $6,740.00 for a total cost of $13,000.00. This unit will have a payment option to help with the cost as it will collect a small fee by the users.

Estimated Cost of the Project: $13,000

Other Information			
Project Priority:	**Yes**	**No**	**If Yes give brief explanation**
Urgent			This will have positive public relations impact for the city.
Necessary	X		
Desirable			

Impact on Operating Budget:	**Dollar Amount**	**Brief Explanation:**
Anticipated Additional Operating Savings/Revenues:		The revenue generated by the unit should offset the cost of the installation and the electricity cost should be recoverable. Approx. cost of kilowatts are 12.5cents with a use charge of .25 cents the unit over time will pay for itself
Anticipated Additional Operating Costs:		

TIMETABLE:	Est. Start Date:	Jan-17	Est. Completion Date:	Feb-17

DEBT SERVICE

OVERVIEW

This section of the budget reflects existing long-term debt for all funds. By necessity, the actual debt service payments are budgeted in the appropriate fund; however this section is intended to give the reader a broad overview of the City's maturity requirements and a physical description of each debt instrument, why it was issued, and its maturity. The City of Fort Lupton does not have any legal debt limits to meet.

For the most part, the City has chosen a "pay as you go" approach in acquiring capital equipment and constructing capital projects. Recently however, the City began to experience tighter fiscal constraints that will be heightened over the next several years due to higher debt service payments and new program initiatives. As a result, the City may utilize either other revenue or local improvement district bonds for certain street and drainage improvements over the next few years.

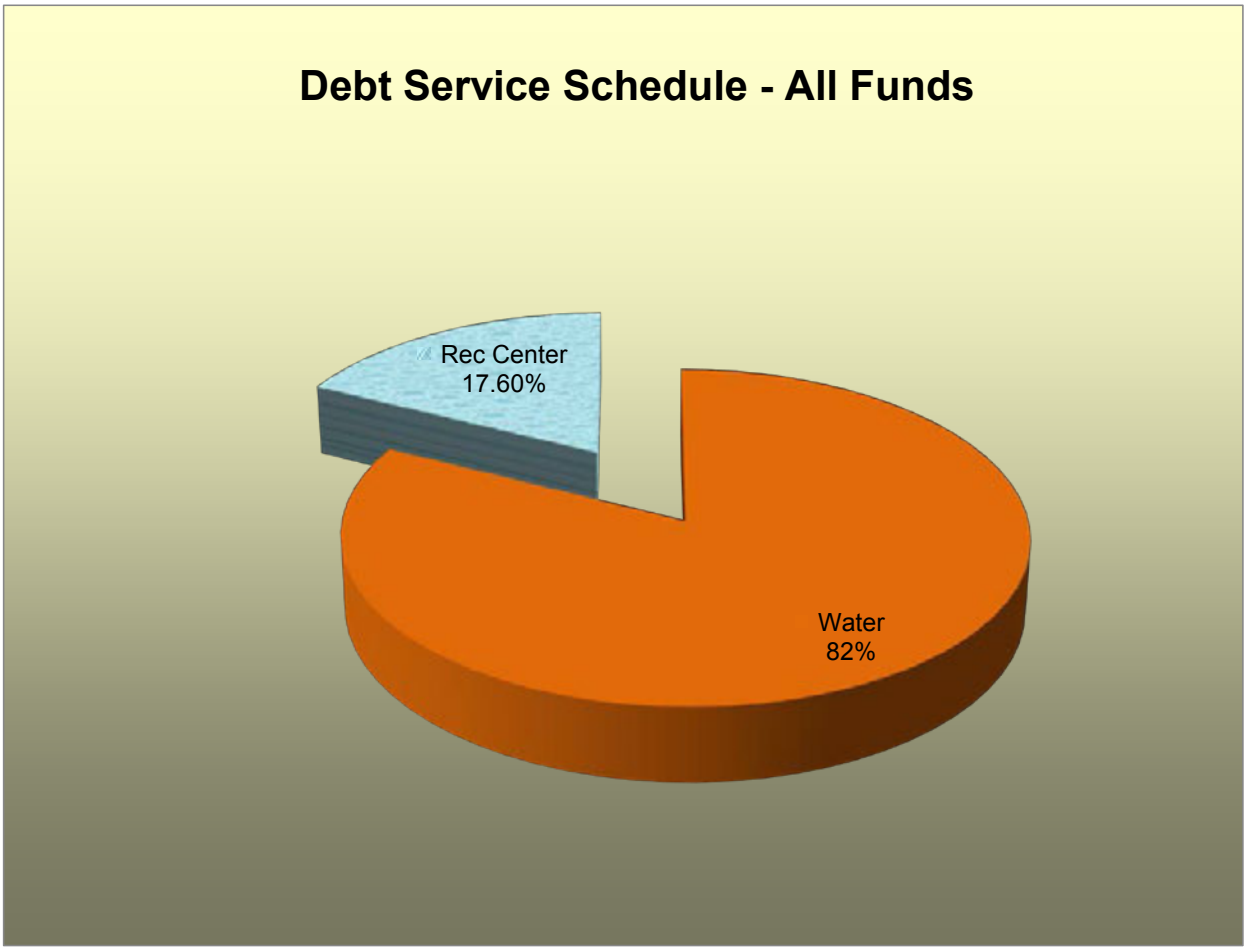
DEBT POLICY

The City adheres to the following policies regarding debt service:

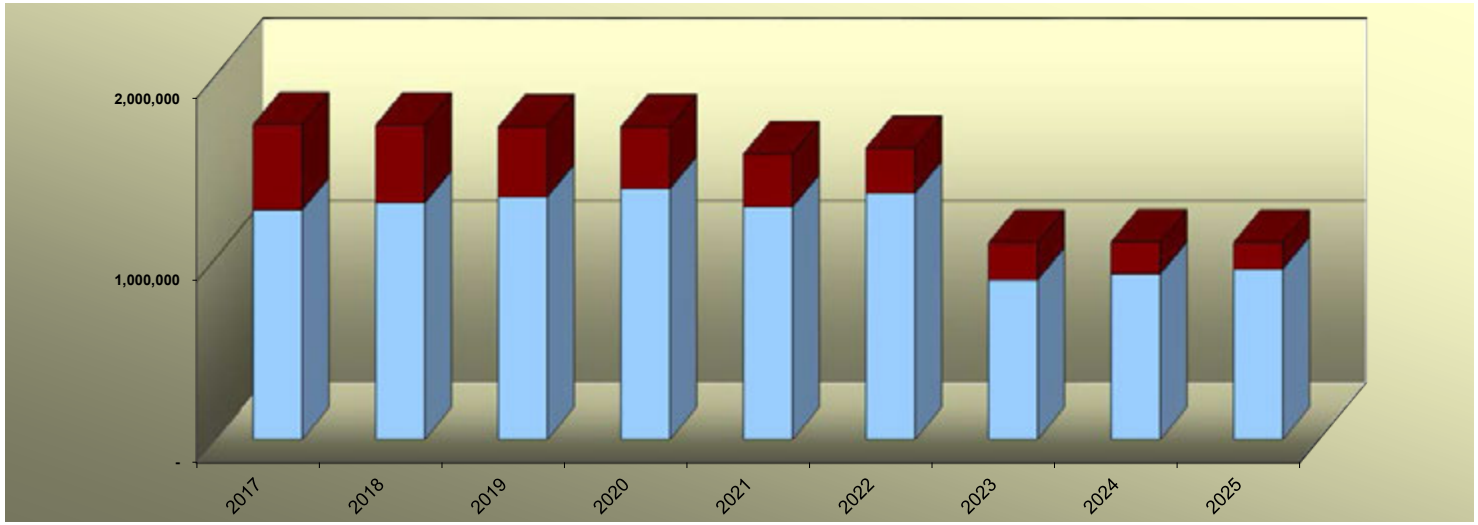
- Confine long-term borrowing to a time period not to exceed the useful life of the equipment or project
- Fully disclose information in financial reports and official statements
- Restrict current activities to a point where all bond covenants will be met
- Debt service will not exceed 15% of the operating expenditures for the enterprise funds
- No capital expenditure for $100,000 or less will be financed

CITY OF FORT LUPTON
SCHEDULE OF DEBT SERVICE - ALL FUNDS

OUTSTANDING PRINCIPAL



CITY OF FORT LUPTON
Combined Debt Schedule
10 Year Amortization Schedule



DEBT SERVICE SCHEDULE

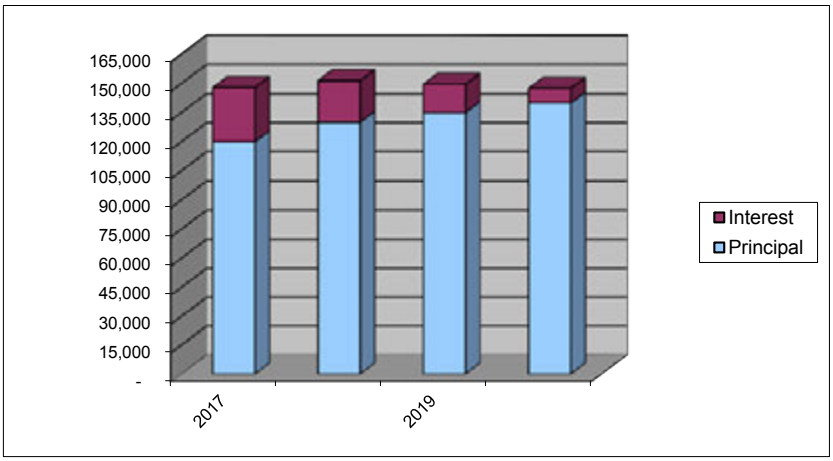
COMBINED FUNDS

	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
2017	842,559	383,610	1,226,168	842,559	383,610	1,226,168	415,000	85,238	500,238	1,257,559	468,848	1,726,406
2018	875,745	354,290	1,230,035	875,745	354,290	1,230,035	420,000	73,825	493,825	1,295,745	428,115	1,723,860
2019	904,490	323,406	1,227,896	904,490	323,406	1,227,896	425,000	61,225	486,225	1,329,490	384,631	1,714,121
2020	938,810	291,462	1,230,272	938,810	291,462	1,230,272	435,000	48,475	483,475	1,373,810	339,937	1,713,747
2021	823,723	258,223	1,081,946	823,723	258,223	1,081,946	450,000	33,250	483,250	1,273,723	291,473	1,565,196
2022	849,248	231,398	1,080,646	849,248	231,398	1,080,646	500,000	17,500	517,500	1,349,248	248,898	1,598,146
2023	875,403	203,718	1,079,121	875,403	203,718	1,079,121				875,403	203,718	1,079,121
2024	907,208	174,974	1,082,182	907,208	174,974	1,082,182				907,208	174,974	1,082,182
2025	934,685	145,099	1,079,783	934,685	145,099	1,079,783				934,685	145,099	1,079,783
2026	792,852	114,299	907,151	792,852	114,299	907,151				792,852	114,299	907,151
2027	816,734	90,418	907,152	816,734	90,418	907,152				816,734	90,418	907,152
2028	841,351	65,800	907,151	841,351	65,800	907,151				841,351	65,800	907,151
2029	866,726	40,425	907,151	866,726	40,425	907,151				866,726	40,425	907,151
2030	383,612	19,050	402,662	383,612	19,050	402,662				383,612	19,050	402,662
2031	146,092	14,624	160,716	146,092	14,624	160,716				146,092	14,624	160,716
2032	149,013	11,703	160,716	149,013	11,703	160,716				149,013	11,703	160,716
2033	151,993	8,722	160,715	151,993	8,722	160,715				151,993	8,722	160,715
2034	155,033	5,682	160,715	155,033	5,682	160,715				155,033	5,682	160,715
2035	129,087	2,582	131,669	129,087	2,582	131,669				129,087	2,582	131,669
TOTAL	**12,384,362**	**2,739,485**	**15,123,846**	**12,384,362**	**2,739,485**	**15,123,846**	**2,645,000**	**319,513**	**2,964,513**	**15,029,362**	**3,058,998**	**18,088,359**

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:

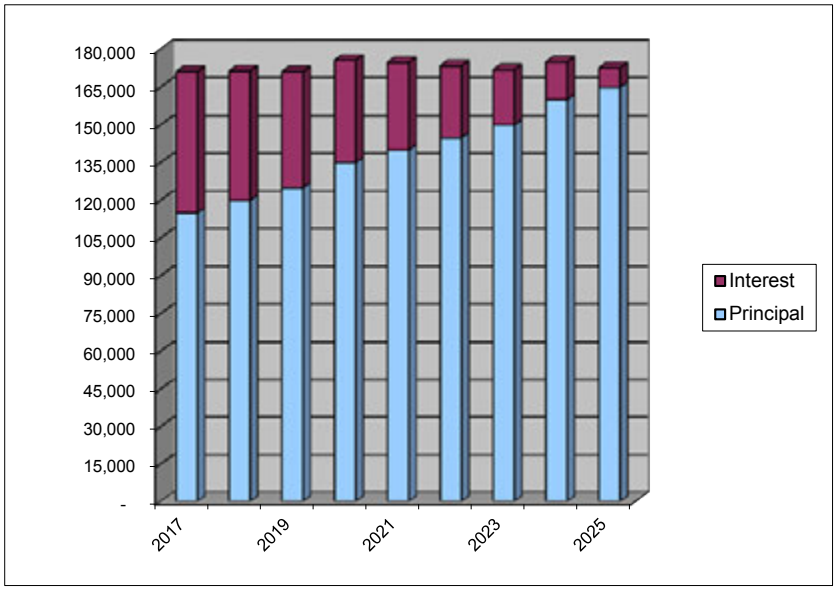


Year	Principal	Interest	Total Payments
2017	120,000	27,825	147,825
2018	130,000	21,465	151,465
2019	135,000	14,575	149,575
2020	140,000	7,420	147,420
	525,000	**71,285**	**596,285**

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:



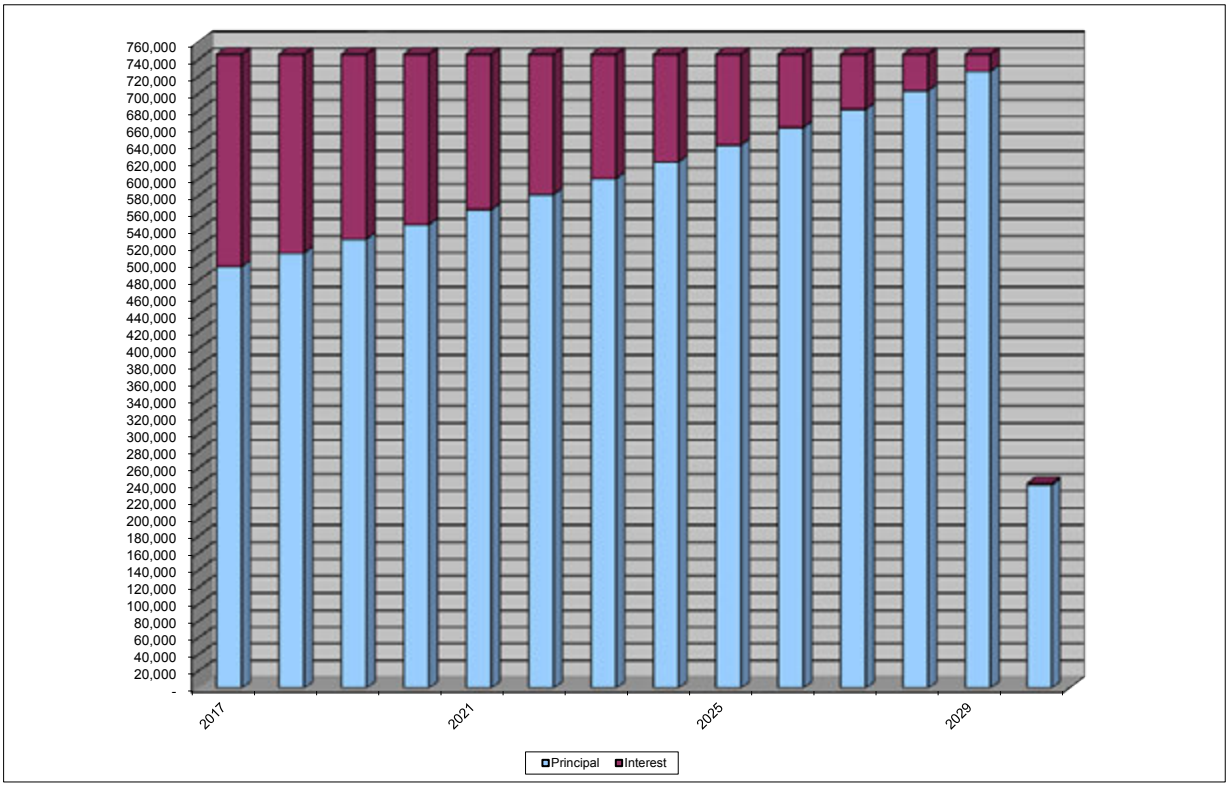
Year	Principal	Interest	Total Payments
2017	115,000	56,191	171,191
2018	120,000	51,419	171,419
2019	125,000	46,169	171,169
2020	135,000	40,700	175,700
2021	140,000	34,794	174,794
2022	145,000	28,494	173,494
2023	150,000	21,969	171,969
2024	160,000	15,031	175,031
2025	165,000	7,631	172,631
	1,255,000	**302,398**	**1,557,398**

2015 Water Loan (Bank of Colorado 3.125% - 5.125%) - Loan #1310006090 (Payments Due 1st of Each Month):

April 7, 2015 – Bank of Colorado Loan #1310006090

$8,902,555.91 loan, owned by the Bank of Colorado for the refinance of Water Revenue Bond, Series 1995 issued August 28, 1995 and Water Revenue Bond, Series 1996 issued October 29, 1996 ("Outstanding Bonds"). The interest rate is a fixed rate of 3.125% until April 7, 2020. It will then be a variable rate equal to the Federal Home Loan Bank of Topeka Advance Rate as quoted on the FHLB of Topeka web pate plus 1.65 % per annum to be changed every 5 years but will not be less than 3.125% or greater than 5.125% and may not be changed by more than 1% above the existing rate. Principal and interest payments begin May 1, 2015 and are paid on the 1st day of each month thereafter until April 1, 2030. The loan is a revenue obligation of the City payable from water system net revenues and is serviced in the Utilities Fund. The annual debt service has not been given to us but an estimate of what it might be is as follows:

Year	Principal	Interest	Total Payments
2017	496,840	249,596	746,436
2018	512,812	233,624	746,436
2019	529,298	217,138	746,436
2020	546,314	200,122	746,436
2021	563,877	182,559	746,436
2022	582,005	164,431	746,436
2023	600,715	145,721	746,436
2024	620,027	126,409	746,436
2025	639,960	106,476	746,436
2026	660,533	85,903	746,436
2027	681,768	64,668	746,436
2028	703,686	42,750	746,436
2029	726,308	20,128	746,436
2030	240,385	1,561	241,946
	8,104,526	**1,841,088**	**9,945,614**



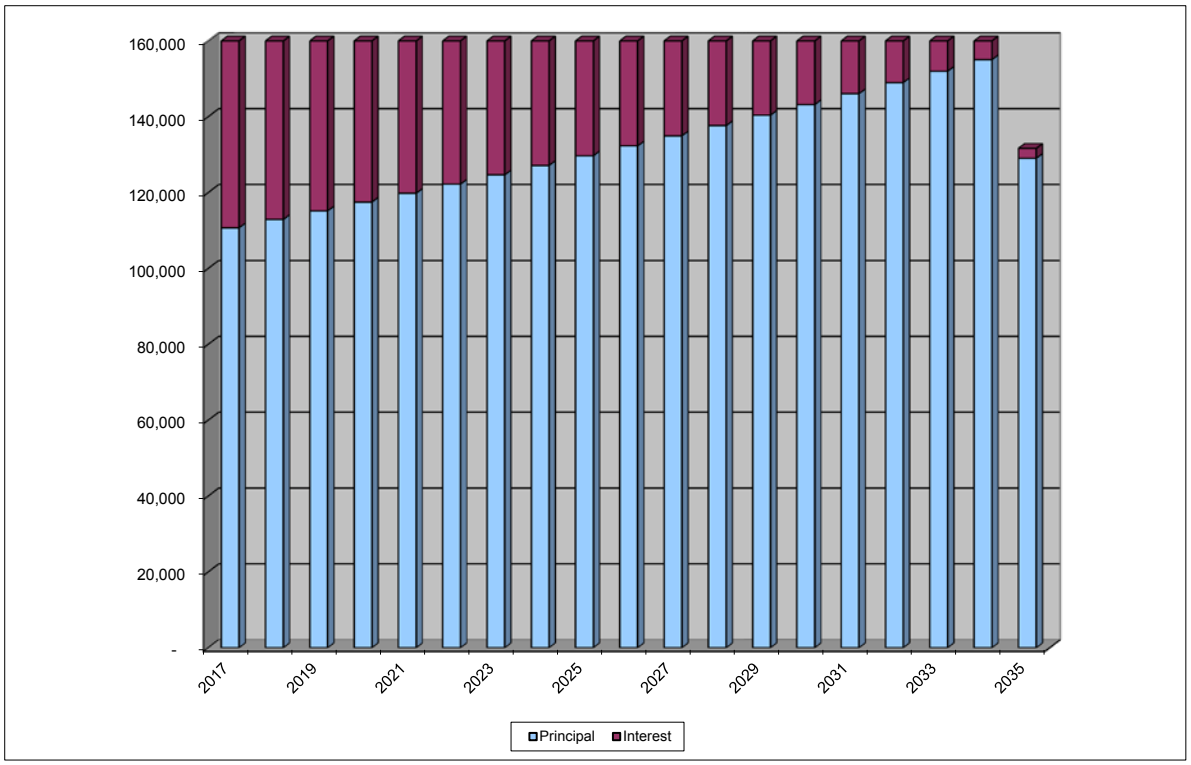
1997 Water Loan (CWCB 2.0%) - 204-56117-628/204-56217-628 (Payments due 1-1):

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
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
	2,499,836	**524,714**	**3,024,550**

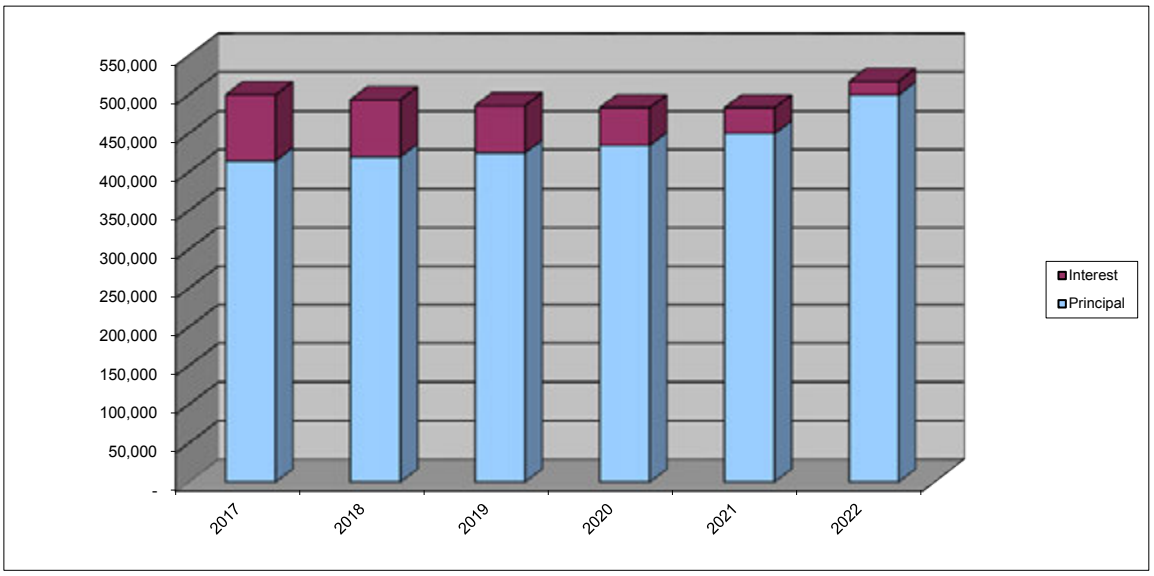


2011 General Obligation Refunding Bonds (2.00%-3.50%) (Payments due 6-1/12-1):

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
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
	2,645,000	**319,513**	**2,964,513**



At the recommendation of our auditors, we have classified all of these warrants as short term liabilities in our General Purpose Financial Statements due to the default status of the warrants. This is in accordance with GAAP.

1996A Revenue Anticipation Warrants (6.5.%-9.75%) - 231-56128-631/204-56228-631:

June 21, 1996 – Golf Course Revenue Anticipation Warrants – 1996A Senior Series.

$4,600,000, Golf Course Revenue Anticipation Warrants to construct an 18-hole, municipal golf course. The interest rate varies from 6.5% to 8.5%. The warrants are a special revenue obligation of the City payable from the net operating income of the Golf Course facilities and certain enhancement assessments imposed by the City on new industrial, commercial and residential construction and development projects within the City. This debt is serviced from the Golf Course Fund. A tender offer was made in 2015 and $3,115,000 of principal on A bonds were accepted. $1,385,000 is the remaining principal balance of A bonds.

1996A1 Revenue Anticipation Warrants (6.5.%-9.75%) - 231-56128-631/204-56228-631:

June 21, 1996 – Golf Course Revenue Anticipation Warrants – 1996A1.

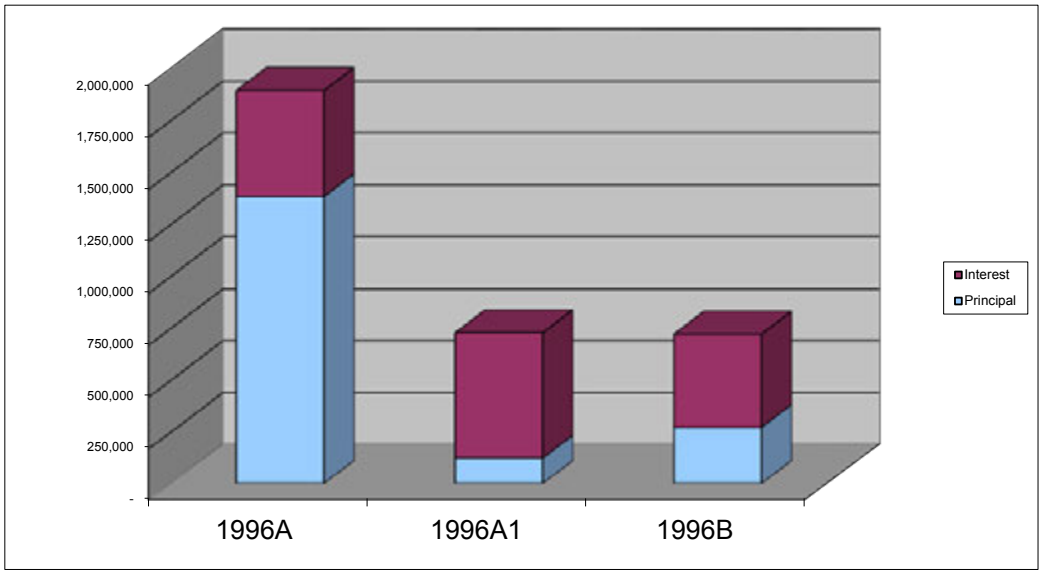
$1,000,000, Golf Course Revenue Anticipation Warrants to construct an 18-hole, municipal golf course. The interest rate varies from 5.0% to 12.75%. The warrants are a special revenue obligation of the City payable from the net operating income of the Golf Course facilities and certain enhancement assessments imposed by the City on new industrial, commercial and residential construction and development projects within the City. This debt is serviced from the Golf Course Fund. A tender offer was made in 2015 and $875,000 of principal on A1 bonds were accepted. $125,000 is the remaining principal balance of A1 bonds.

1996B Revenue Anticipation Warrants (6.5.%-9.75%) - 231-56128-631/204-56228-631:

June 21, 1996 – Golf Course Revenue Anticipation Warrants – 1996B Subordinate Series.

$300,000, Golf Course Revenue Anticipation Warrants to construct an 18-hole, municipal golf course. The interest rate is provided at 9.75%. The warrants are a special revenue obligation of the City payable from the net operating income of the Golf Course facilities and certain enhancement assessments imposed by the City on new industrial, commercial and residential construction and development projects within the City. This debt is serviced from the Golf Course Fund. A tender offer was made in 2015 and $25,000 of principal on B bonds were accepted. $275,000 is the remaining principal balance of the B bonds.

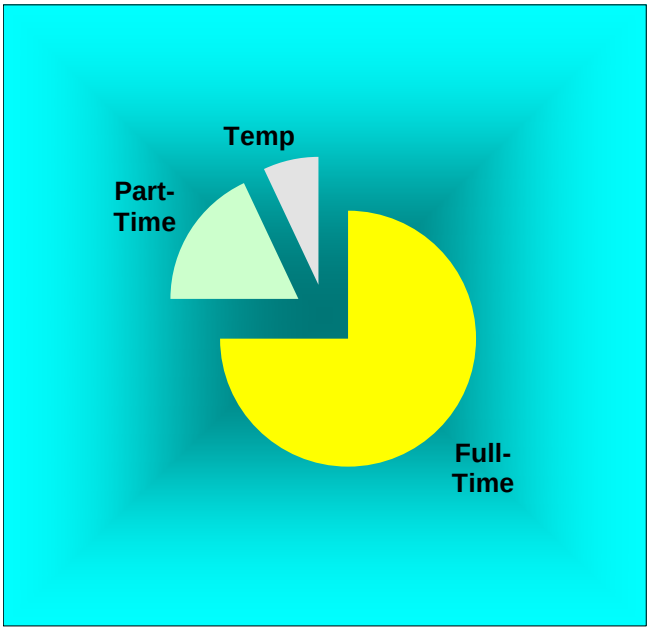
	Unpaid Principal	Unpaid Matured Interest	Total
1996A	1,385,000	510,390	1,895,390
1996A1	125,000	604,598	729,598
1996B	275,000	448,039	723,039
	1,785,000	**1,563,027**	**3,348,027**



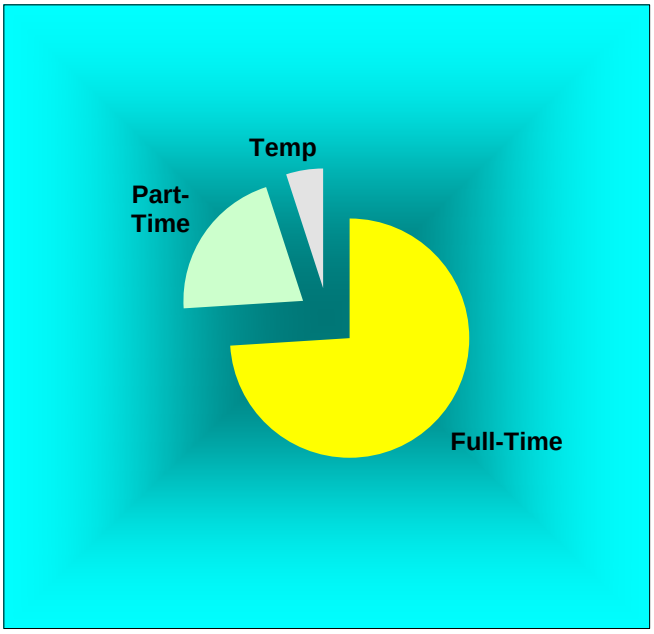
CITY OF FORT LUPTON
EMPLOYEE SUMMARY

BY EMPLOYMENT STATUS

2016 BUDGET - 105.74

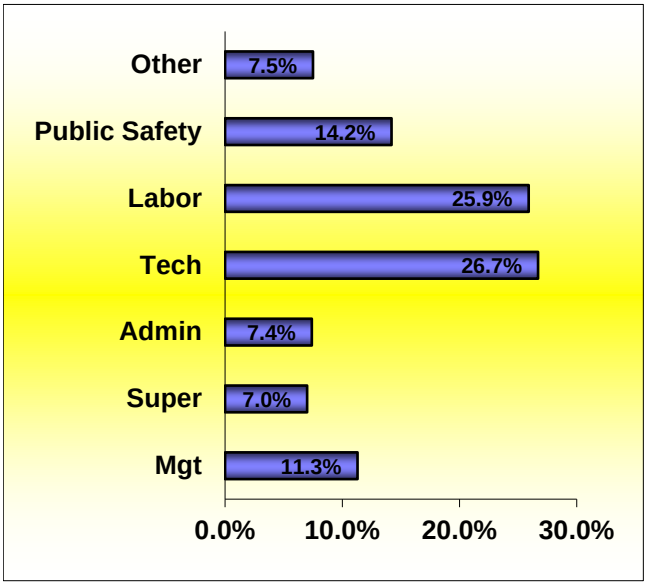


2017 BUDGET - 113.67

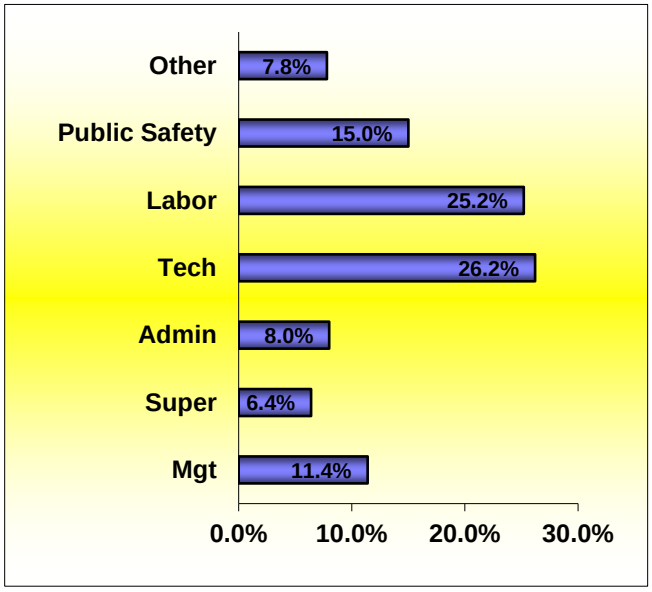


BY CLASSIFICATION

2016 BUDGET - 105.74



2017 BUDGET - 113.67



CITY OF FORT LUPTON
ALL FUNDS
2017 PERSONNEL DETAIL

Position	2015 Budget	2016 Budget	2017 Budget	Position Changes	
TOTAL PERSONNEL BY FUND:					
General Fund	45.16	48.65	52.38	3.73	
Cemetery & Perpetual Care Fund	1.00	1.00	1.00	-	
Fort Lupton Public & School Library	11.65	12.85	12.85	-	
Culture, Parks & Recreation Fund	7.04	6.59	7.05	0.46	
Recreation Center	14.91	15.47	17.84	2.37	
Utility Enterprise Fund	8.15	7.40	8.15	0.75	
Storm Drainage Fund	0.25	0.25	0.25	-	
Golf Course Enterprise Fund	-	13.53	14.15	0.62	
Total	88.16	105.74	113.67	7.93	
TOTAL PERSONNEL BY DEPARTMENT:					
Administrative Services	2.00	2.00	2.00	-	
Legislative	0.15	0.15	0.15	-	
Court	1.93	1.85	2.10	0.25	m
City Clerk	1.00	1.00	1.00	-	
Human Resources	0.75	1.75	1.75	-	
City Administrator	1.75	2.00	2.00	-	
Finance	4.10	4.10	4.10	-	
Internal Technology	1.00	1.00	1.38	0.38	a
Community Policing	15.00	15.00	17.00	2.00	f
Community Service Officer	0.53	0.90	0.90	-	
Restorative Justice	0.63	-	-	-	
Police Records	1.17	1.25	1.50	0.25	k, m
Streets	3.50	4.25	4.25	-	
Buildings & Grounds	7.65	8.40	8.94	0.54	l
Community Development	3.00	4.00	3.75	(0.25)	b
Engineering	-	-	0.25	0.25	g
Code Enforcement	1.00	1.00	1.31	0.31	e
Fort Lupton Public & School Library	11.65	12.85	12.85	-	
Community Center	3.97	3.87	4.33	0.46	l
Senior Programs	1.10	1.00	1.00	-	
Athletics	1.10	0.85	0.85	-	
Museum	0.87	0.87	0.87	-	
Cemetery	1.00	1.00	1.00	-	
Water Lines	3.75	3.25	3.75	0.50	g, h
Sewer Lines	3.50	3.25	3.50	0.25	h
Utility Billing	0.90	0.90	0.90	-	
Storm Sewer	0.25	0.25	0.25	-	
Recreation Center	14.91	15.47	17.84	2.37	c, i, j, l
Golf Course Pro Shop & Restaurant	-	7.30	7.68	0.38	d
Golf Course Maintenance	-	6.23	6.47	0.24	l
Total	88.16	105.74	113.67	7.93	
TOTAL PERSONNEL BY EMPLOYMENT STATUS:					
Full-Time	69.15	79.35	84.48	5.13	
Part-Time	14.76	18.98	23.70	4.72	
Seasonal	4.25	7.41	5.49	(1.92)	
Total	88.16	105.74	113.67	7.93	

a) Added Help Desk position
b) 1 Planning Technician was budgeted at 40 hrs/week but works 30 hours/week
c) Rec Center increased part-time by 1.4 FTE
d) Moved a seasonal Assistant Golf Professional to full-time
e) added seasonal Zoning Compliance Assistant
f) added 2 Police Officers
g) moved .25 Public Works Director/City Engineer from Water Lines
h) added .5 Public Works Seasonal Laborer split between Water Lines & Sewer Lines
i) added 1 FT Fitness Assistant & decreased PT Personal Trainer by .1642 & PT Certified Instructor by .3317
j) added 1 FT Customer Service Rep
k) added .5 part-time Records Technician (approved but figures not incl. in budget)
l) re-allocated FTE & added 1 PT Building Maint Worker
m) moved .25 Court Clerk from Records to Court

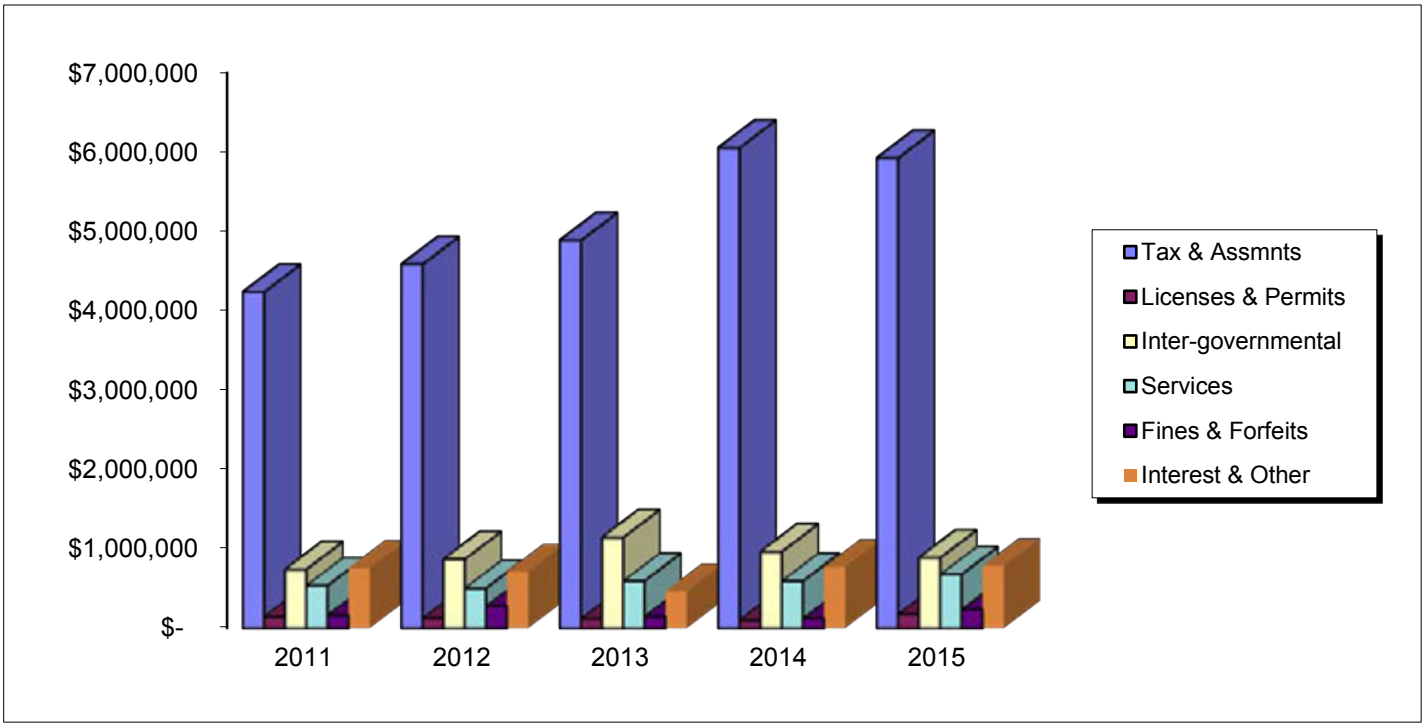
CITY OF FORT LUPTON
ALL FUNDS
2017 PERSONNEL DETAIL

Position	2015 Budget	2016 Budget	2017 Budget	Position Changes
TOTAL PERSONNEL BY POSITION				
Accountant	1.00	1.00	1.00	-
Accountant II	1.00	1.00	1.00	-
A/P Clerk	1.00	1.00	1.00	-
Administrative Assistant	3.00	3.00	2.00	(1.00)
Aquatic Coordinator	1.00	1.00	1.00	-
Aquatic Leader	0.60	0.93	0.70	(0.23)
Assistant City Administrator	1.00	1.00	1.00	-
Assistant Golf Course Superintendent	-	1.00	1.00	-
Assistant Golf Professional	-	0.68	1.00	0.32
Bartender	-	1.90	1.90	-
Building Maintenance Worker	0.70	0.70	1.40	0.70
Buildings & Grounds Manager	-	1.00	1.00	-
Buildings Supervisor	1.00	1.00	1.00	-
Camera Operator	0.15	0.15	0.15	-
Cart Attendant	-	1.05	1.15	0.10
Certified Instructors	0.36	0.47	0.41	(0.06)
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	1.26	1.00	1.00	-
Cook	-	0.50	0.50	-
Court Coordinator	1.00	1.00	1.00	-
Custodian	3.00	3.00	3.00	-
Customer Service Representative	1.53	1.78	3.13	1.35
Day Lifeguard	0.27	1.18	0.95	(0.23)
Engineering Assistant Intern	-	-	0.50	0.50
Field Maintenance Worker	0.75	0.50	0.50	-
Finance Director	1.00	1.00	1.00	-
Fitness Assistant	-	-	1.00	1.00
Fitness Program Coordinator	1.00	1.00	1.00	-
GIS Specialist	1.00	1.00	1.00	-
Golf Course Food & Bev Mgr	-	1.00	1.00	-
Golf Course General Manager	-	1.00	1.00	-
Golf Course Superintendent	-	1.00	1.00	-
Golf Course Maintenance Worker	-	3.15	3.15	-
Golf Course Mechanic	-	1.00	1.00	-
Grounds Maintenance Worker	2.00	2.00	3.00	1.00
Grounds Supervisor	1.00	1.00	1.00	-
Head Life Guard	1.19	0.30	0.73	0.43
Help Desk	-	-	0.38	0.38
HR Coordinator	0.75	0.75	0.75	-
Human Resources Director	-	1.00	1.00	-
IT Manager	-	-	1.00	1.00
IT Technician	1.00	1.00	-	(1.00)
Library Director	1.00	1.00	1.00	-
Library Lead Secretary	1.00	1.00	1.00	-
Library Student	2.25	2.25	2.25	-
Library Technician	6.40	7.60	7.60	-
Life Guard	3.22	3.04	3.60	0.56
Municipal Court Clerk	-	-	1.00	1.00
Museum Aid	0.35	0.35	0.35	-
Museum Supervisor	0.52	0.52	0.52	-
Non-Certified Instructors	0.07	0.06	0.12	0.06
Parks & Rec Director	1.00	1.00	1.00	-
Personal Trainers	0.17	0.19	0.02	(0.17)
Planner I	1.00	1.00	1.00	-
Planning Technician	1.00	2.00	1.75	(0.25)
Police Chief	1.00	1.00	1.00	-
Police Officers	11.00	11.00	11.00	-
Police Officer/PT Investigators	-	-	2.00	2.00
Police Sergeants	3.00	3.00	3.00	-
Private Instructors	0.12	0.13	0.11	(0.02)
Pro Shop Attendant	-	1.25	1.21	(0.04)
Program Aids	0.30	0.39	0.51	0.12
Program Leaders	0.70	0.61	0.96	0.35
Program Supervisors	0.59	0.52	0.40	(0.12)
Public Services Librarian	1.00	1.00	1.00	-
Public Works Director/City Engineer	-	-	1.00	1.00
Public Works Lead Worker	-	-	1.00	1.00
Public Works Maint Worker	6.00	6.00	7.00	1.00
Public Works Manager	1.00	1.00	-	(1.00)
Public Works Operations Manager	-	-	1.00	1.00
Public Works Supervisor	1.00	1.00	-	(1.00)
Rec Attendant I	0.26	0.44	0.37	(0.07)
Rec Attendant II	0.24	0.07	0.07	-
Rec Attendant III	0.01	0.01	0.01	-
Receptionist	1.00	1.00	1.00	-
Records Technician	1.00	1.00	1.50	0.50
Recreation Assistant	0.20	-	-	-
Recreation Manager	1.00	1.00	1.00	-
Score Keeper	-	0.01	-	(0.01)
Semi-Private Swim Instructor	0.01	0.01	0.02	0.01
Senior PW Maintenance Worker	3.00	3.00	1.00	(2.00)
Senior Grounds Maintenance Worker	1.00	1.00	-	(1.00)
Senior Programs Assistant	1.00	1.00	1.00	-
Sports Supervisor	0.35	0.35	0.35	-
Swim Instructor	-	0.01	0.01	-
Water Safety Instructors	0.34	0.39	0.33	(0.06)
Seasonal Grounds Workers	2.50	2.50	2.50	-
Seasonal PW Workers	1.00	1.00	1.50	0.50
Utility Billing Clerk	1.00	1.00	1.00	-
Zoning Compliance Assistant	-	-	0.31	0.31
Total	88.16	105.74	113.67	7.93

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
2011	$ 4,239,950	$ 151,975	$ 747,953	$ 543,975	$ 171,826	$ 765,327	$ 6,621,006
Total %	64.04%	2.30%	11.30%	8.22%	2.60%	11.56%	100.00%
2012	$ 4,589,158	$ 131,636	$ 877,978	$ 510,629	$ 285,163	$ 722,654	$ 7,117,218
Total %	64.48%	1.85%	12.34%	7.17%	4.01%	10.15%	100.00%
2013	$ 4,892,341	$ 126,146	$ 1,151,973	$ 601,898	$ 155,089	$ 472,612	$ 7,400,059
Total %	66.11%	1.70%	15.57%	8.13%	2.10%	6.39%	100.00%
2014	$ 6,059,815	$ 111,044	$ 971,940	$ 600,935	$ 131,096	$ 779,758	$ 8,654,588
Total %	70.02%	1.28%	11.23%	6.94%	1.51%	9.01%	100.00%
2015	$ 5,930,563	$ 182,204	$ 895,658	$ 684,204	$ 241,974	$ 792,602	$ 8,727,205
Total %	67.95%	2.09%	10.26%	7.84%	2.77%	9.08%	100.00%

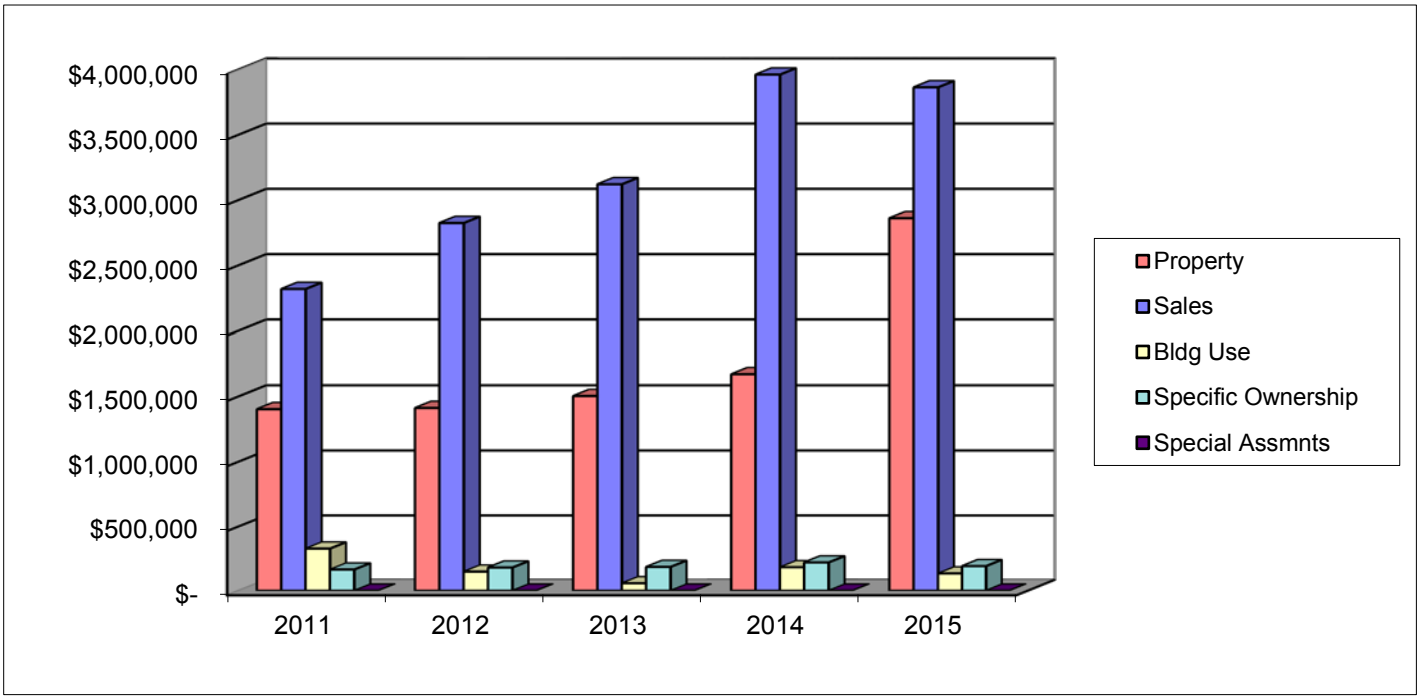
Includes the General Fund and Special Revenue Funds.



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
2011		$ 1,401,364	$ 2,317,300	$ 326,942	$ 164,243	$ -	$ 4,209,849
Total %		33.29%	55.04%	7.77%	3.90%	0.00%	100.00%
2012		$ 1,410,597	$ 2,822,829	$ 147,825	$ 179,581	$ -	$ 4,560,832
Total %		30.93%	61.89%	3.24%	3.94%	0.00%	100.00%
2013		$ 1,501,966	$ 3,119,863	$ 57,308	$ 184,481	$ -	$ 4,863,618
Total %		30.88%	64.15%	1.18%	3.79%	0.00%	100.00%
2014		$ 1,668,804	$ 3,959,982	$ 181,993	$ 219,304	$ -	$ 6,030,083
Total %		27.67%	65.67%	3.02%	3.64%	0.00%	100.00%
2015		$ 2,859,653	$ 3,862,467	$ 133,460	$ 190,753	$ -	$ 7,046,333
Total %		40.58%	54.82%	1.89%	2.71%	0.00%	100.00%

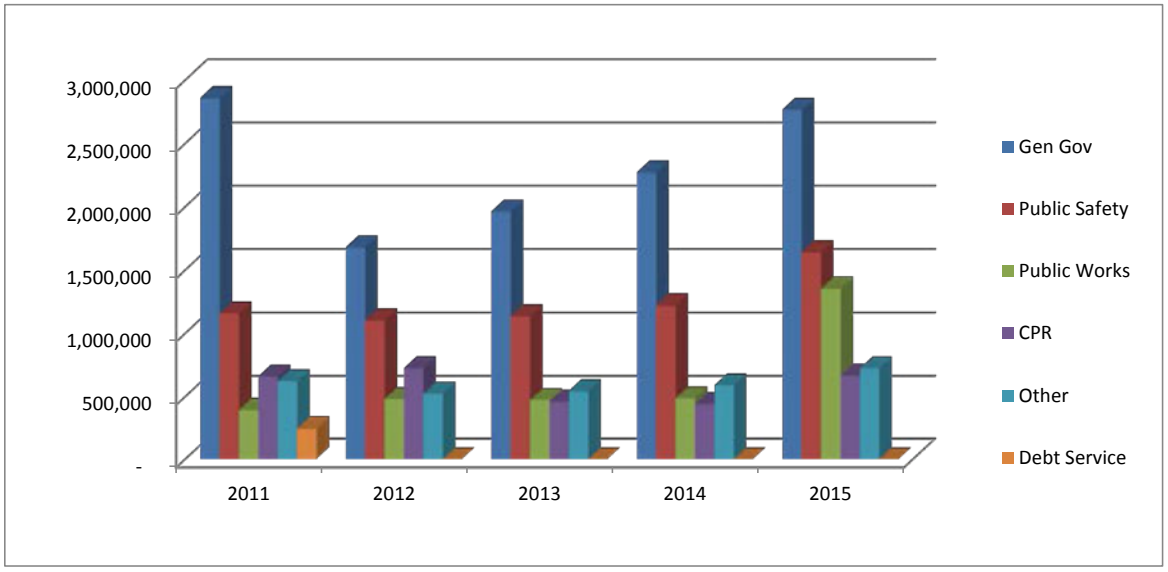
Includes the General Fund and Special Revenue Funds.



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
2011	$ 2,857,970	$ 1,157,474	$ 396,787	$ 659,897	$ 623,182	$ 268,886	$ 5,964,196
Total %	47.92%	19.41%	6.65%	11.06%	10.45%	4.51%	100.00%
2012	$ 1,678,331	$ 1,103,279	$ 482,720	$ 723,720	$ 525,532	$ -	$ 4,513,582
Total %	37.18%	24.44%	10.69%	16.03%	11.64%	0.00%	100.00%
2013	$ 1,961,113	$ 1,136,985	$ 472,512	$ 462,009	$ 544,822	$ -	$ 4,577,441
Total %	42.84%	24.84%	10.32%	10.09%	11.90%	0.00%	100.00%
2014	$ 2,270,095	$ 1,221,589	$ 488,460	$ 439,996	$ 588,768	$ -	$ 5,008,908
Total %	45.32%	24.39%	9.75%	8.78%	11.75%	0.00%	100.00%
2015	$ 2,765,380	$ 1,642,454	$ 1,354,525	$ 666,666	$ 723,047	$ -	$ 7,152,072
Total %	38.67%	22.96%	18.94%	9.32%	10.11%	0.00%	100.00%

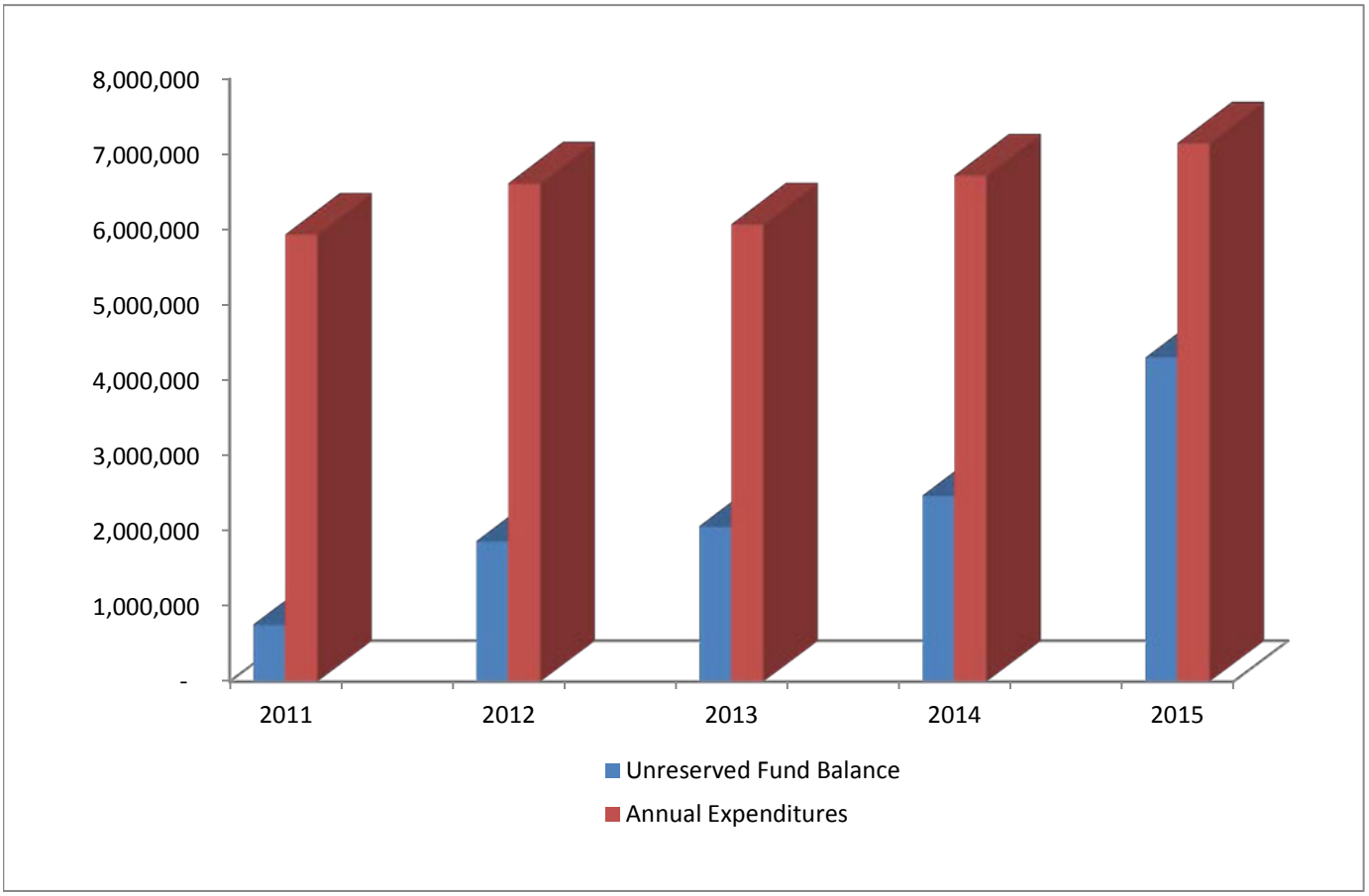
Includes the General Fund and Special Revenue Funds.



CITY OF FORT LUPTON
GENERAL GOVERNMENTAL FUND BALANCE COMPARED TO
ANNUAL EXPENDITURES LAST FIVE YEARS
(UNAUDITED)

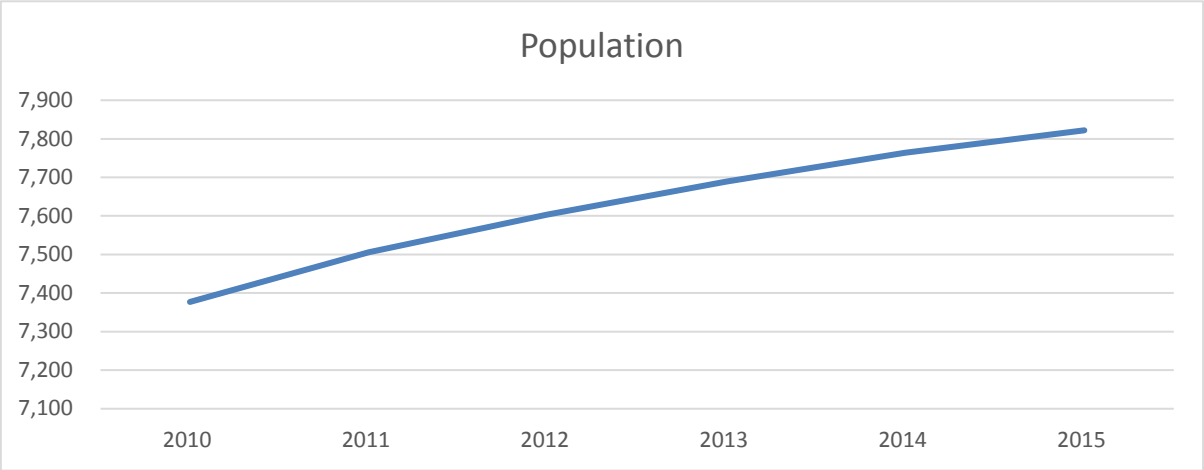
Year	(1) Unreserved Fund Balance	(1) Annual Expenditures	Balance as % of Expenditures
2011	770,737	5,942,680	12.97%
2012	1,882,003	6,619,521	28.43%
2013	2,081,212	6,077,599	34.24%
2014	2,485,096	6,726,041	36.95%
2015	4,313,384	7,152,072	60.31%

(1) Includes General Fund and Special Revenue Funds.

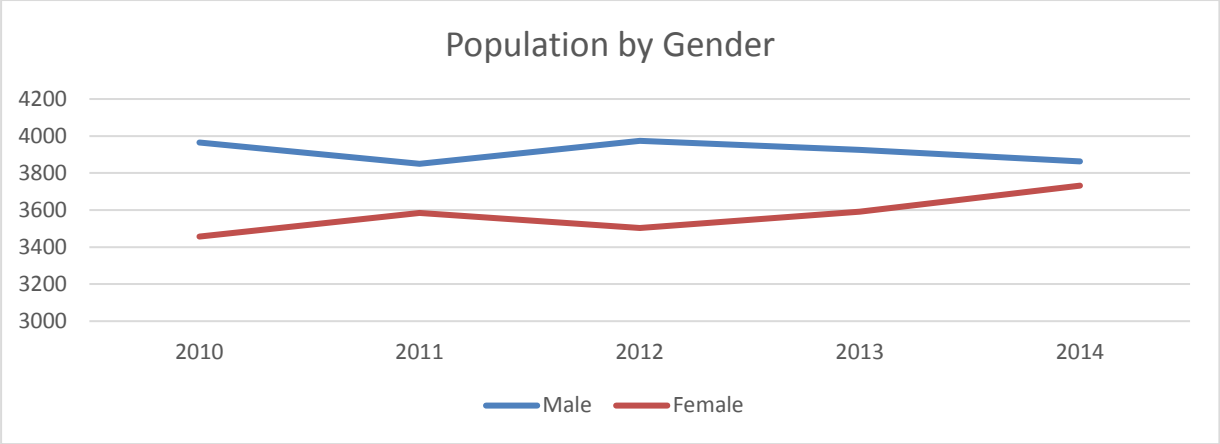


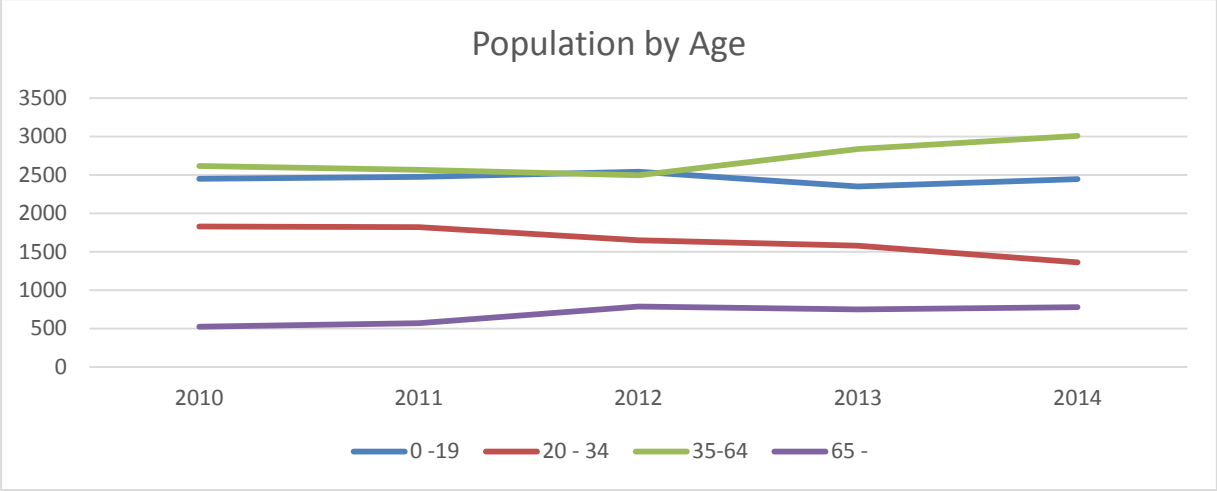
City of Fort Lupton
Demographic Statistics

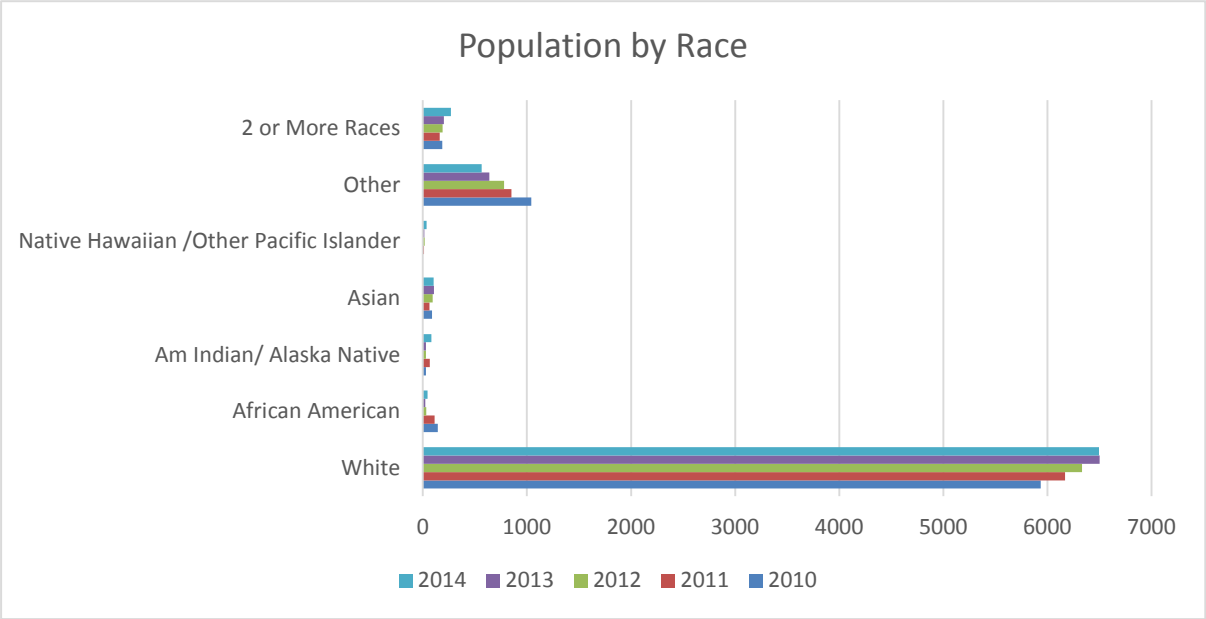
Population 10-Year History (from American Fact Finder):

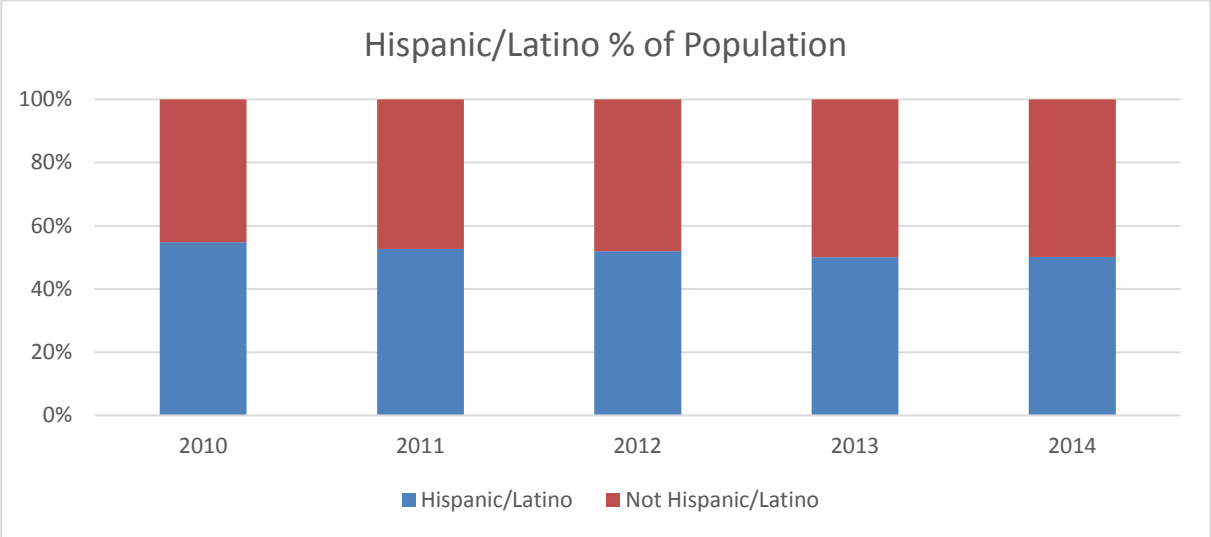


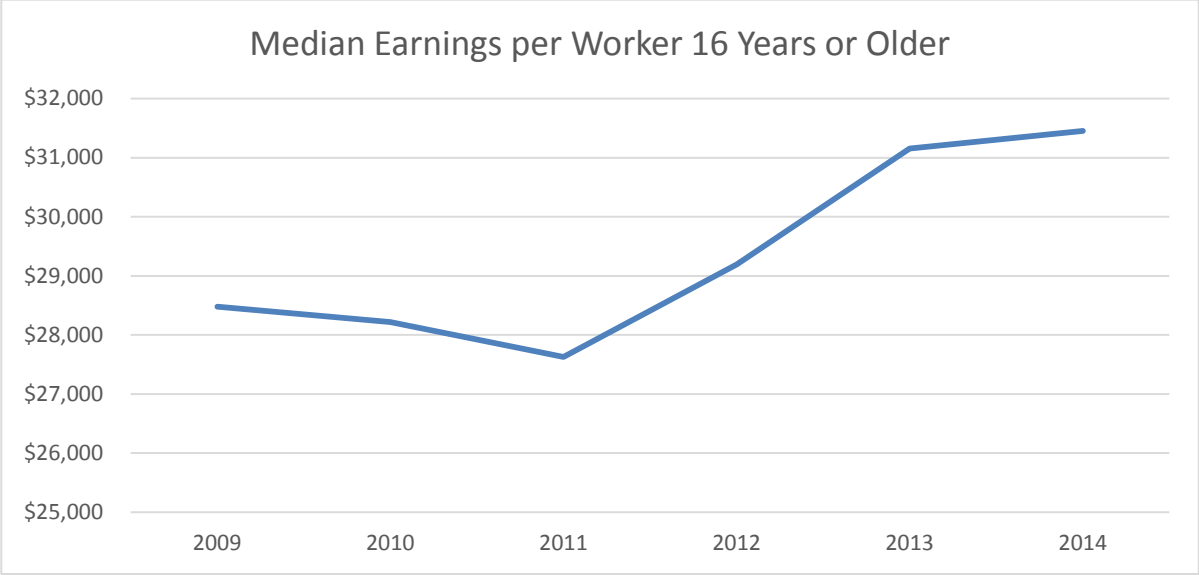
Composition of Population (from American Fact Finder):

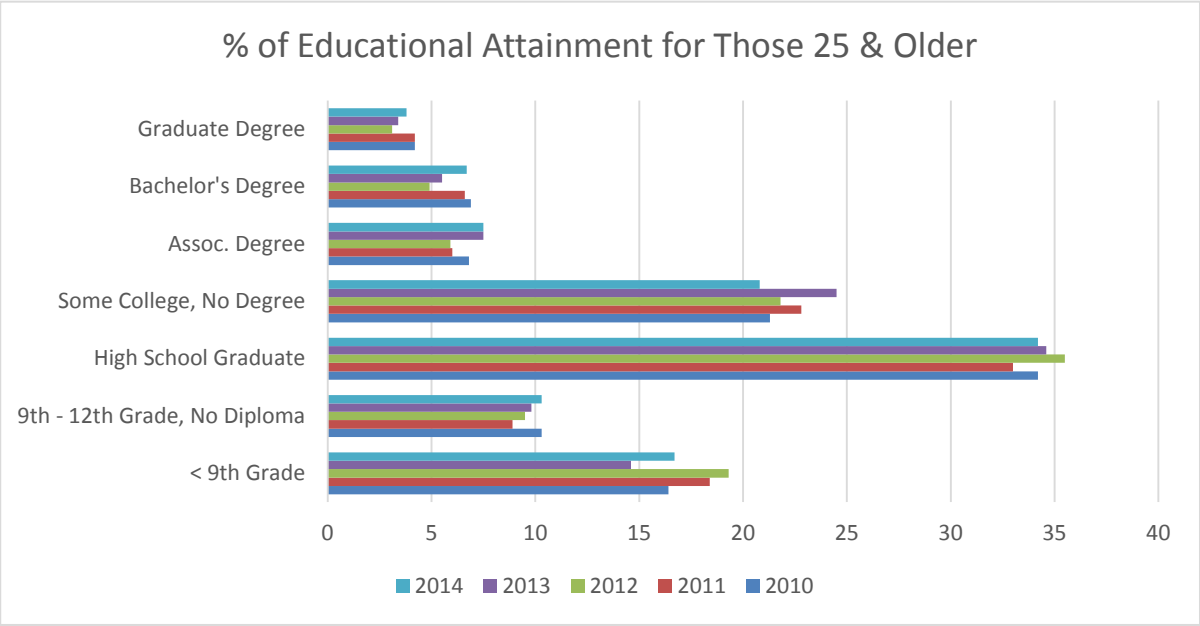


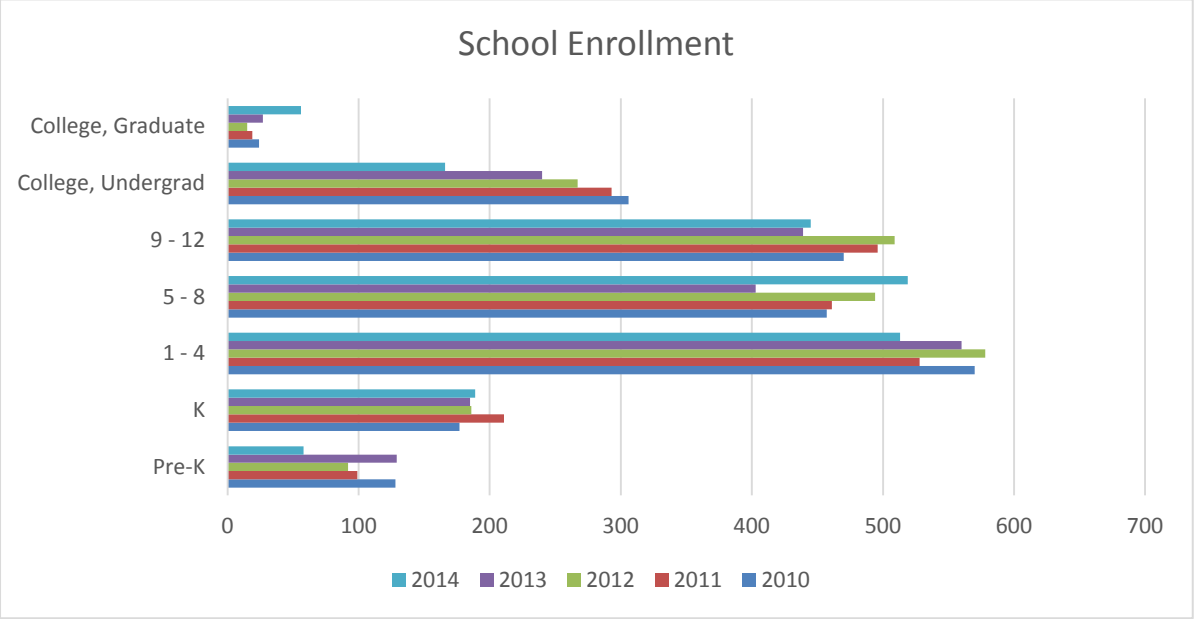


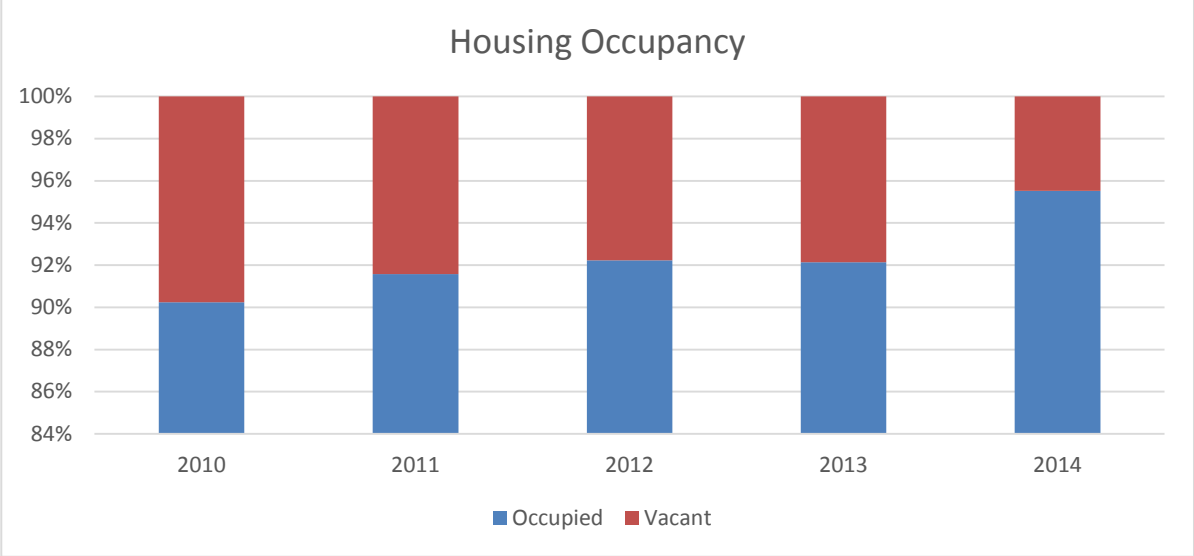

Population by Race
2 or More Races
Other
Native Hawaiian /Other Pacific Islander
Asian
Am Indian/ Alaska Native
African American
White
0
1000
2000
3000
4000
5000
6000
7000
2014
2013
2012
2011
2010

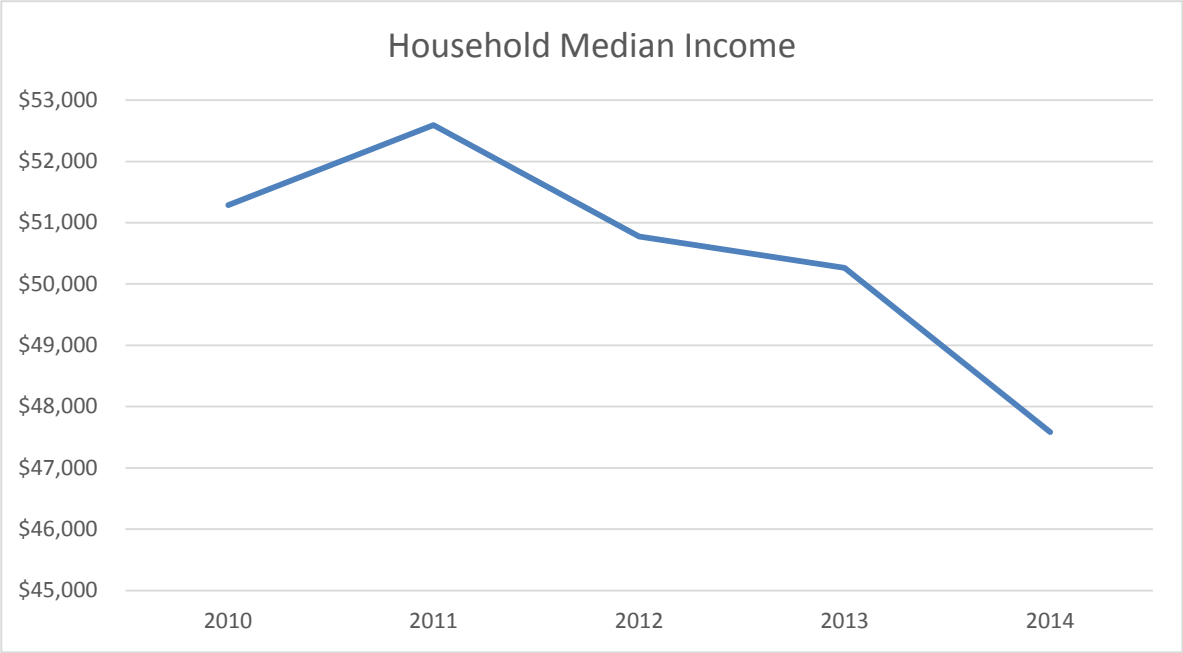

Hispanic/Latino % of Population
100%
80%
60%
40%
20%
0%
2010
2011
2012
2013
2014
Hispanic/Latino
Not Hispanic/Latino

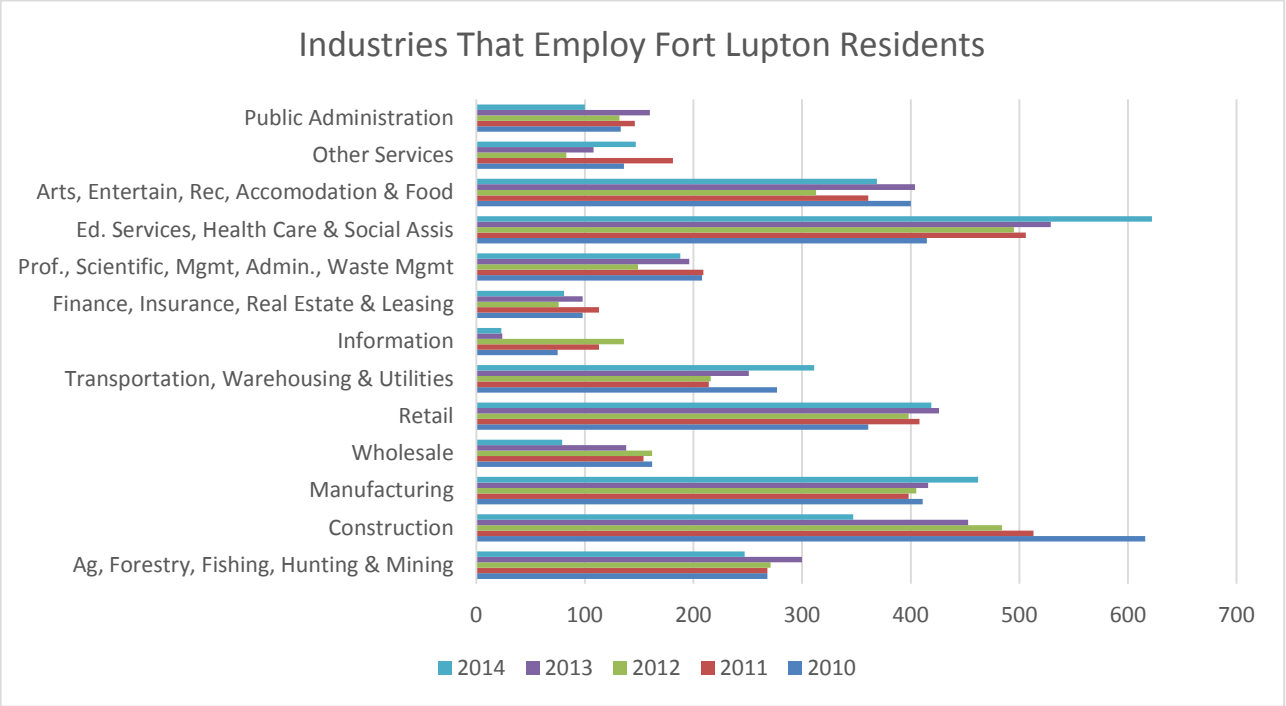

Median Earnings per Worker 16 Years or Older
$32,000
$31,000
$30,000
$29,000
$28,000
$27,000
$26,000
$25,000
2009
2010
2011
2012
2013
2014


% of Educational Attainment for Those 25 & Older
Graduate Degree
Bachelor's Degree
Assoc. Degree
Some College, No Degree
High School Graduate
9th - 12th Grade, No Diploma
< 9th Grade
0
5
10
15
20
25
30
35
40
2014
2013
2012
2011
2010


School Enrollment
College, Graduate
College, Undergrad
9 - 12
5 - 8
1 - 4
K
Pre-K
0
100
200
300
400
500
600
700
2014
2013
2012
2011
2010


Housing Occupancy
100%
98%
96%
94%
92%
90%
88%
86%
84%
2010
2011
2012
2013
2014
Occupied
Vacant


Household Median Income
$53,000
$52,000
$51,000
$50,000
$49,000
$48,000
$47,000
$46,000
$45,000
2010
2011
2012
2013
2014


Industries That Employ Fort Lupton Residents
Public Administration
Other Services
Arts, Entertain, Rec, Accomodation & Food
Ed. Services, Health Care & Social Assis
Prof., Scientific, Mgmt, Admin., Waste Mgmt
Finance, Insurance, Real Estate & Leasing
Information
Transportation, Warehousing & Utilities
Retail
Wholesale
Manufacturing
Construction
Ag, Forestry, Fishing, Hunting & Mining
0
100
200
300
400
500
600
700
2014
2013
2012
2011
2010

CITY OF FORT LUPTON
CONSTRUCTION ACTIVITY
LAST FIVE YEARS
(UNAUDITED)

Year	(1) Commerical Construction		(1) Residential Construction		(1) Alterations	
	Number of Permits	Value	Number of Permits	Value	Number of Permits	Value
2011	4	$ 32,767,222	2	$ 220,990	19	$ 486,690
2012	7	$ 5,881,389	1	$ 175,000	21	$ 547,725
2013	8	$ 5,013,425	6	$ 1,073,460	21	$ 3,101,658
2014	3	$ 341,979	4	$ 707,969	24	$ 1,113,830
2015	3	$ 17,180,000	20	$ 4,117,786	16	$ 268,475

(1) City of Fort Lupton, Building Division; Census Reports.

CITY OF FORT LUPTON
MISCELLANEOUS STATISTICS
DECEMBER 31, 2014
(UNAUDITED)

Date of Incorporation	1890
Form of Government	Council-Mayor Statutory City
Area (sq. miles)	10.32
Elected Officials	7

School District:
Weld County School District Re-8
www.weld8.org

Fire Protection:
Fort Lupton Fire Protection District
www.fortluptonfire.org

Municipal Water and Sewer:
Plants owned by the City but operated by OMI
www.omiinc.com

Utilities:

Gas:
Xcel Energy
www.xcelenergy.com
1 (800) 895-4999

Electric:
United Power
www.unitedpower.com
(303) 637-1300

Healthcare:

Salud Family Health Center
1115 Second Street
Fort Lupton, CO 80621
(303) 857-2771
www.saludclinic.org

Advanced Urgent Care & Occupational Medicine
112 S. Denver Ave.
Fort Lupton, CO 80621
(303) 659-9700
http://advurgent.com

Children's Hospital Colorado North Campus
469 West State Highway 7
Broomfield, CO 80023
(720) 777-1340

Platte Valley Medical Center
1600 Prairie Center Pkwy
Brighton, CO 80601
(303) 498-1600

Major Industries:

Manufacturing; Wholesale Trade; Retail Trade; Transportation & Warehousing; Accomodation & Food Service; Health Care & Social Assistance; Professional, Scientific & Technical Services

Unemployment Rate from Bureau of Labor Statistics:

Greeley, CO Metropolitan Statistical Area	3.70%

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 2015:

Safeway Store #1045
United Power
Contractors Equipment Center LLC

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.

BALANCED BUDGET: The budget for each fund must contain revenues and a beginning fund balance that are equal to or greater than the expenditures for the fund thus ending with a zero or positive balance.

BOND: A written promise, generally under seal, to pay a specified sum of money, called the face value or principal amount, at a fixed time in the future, called the date of maturity, and carrying usury or interest at a fixed rate, usually payable periodically.

BUDGET: A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.

BUDGET MESSAGE: The opening section of the budget which provides the legislative body with a general summary and description of the most important aspects of the budget, changes from the current and previous fiscal years, and the views and recommendations of the management.

CAPITAL EXPENDITURE: An expenditure or expense for a capital asset which includes land, land improvements, buildings, building improvements, vehicles, machinery, equipment, infrastructure, and other tangible or intangible assets that have a useful life of more than 3 years and costs more or is worth more than $5,000.

CAPITAL IMPROVEMENTS PROGRAM: A plan for capital expenditures to be incurred each year over a fixed period of years to meet the capital needs of the government.

CAPITAL OUTLAY: Expenditures which result in the acquisition of or addition to fixed assets. Generally consists of machinery and equipment, furniture and fixtures, etc. costing more than $5,000 each and lasting more than three years.

CAPITAL PROJECT: Expenditures which result in the construction of or major improvements to the government's buildings, parks and infrastructure. Generally consists of projects costing more than $5,000 and lasting more than three years.

CASH BASIS: The basis of accounting under which revenues are recorded when received in cash and expenditures are recorded when paid.

CHART OF ACCOUNTS: The classification system used by a government to organize the accounting for various funds.

DEBT: An obligation resulting from the borrowing of money or from the purchase of goods and services.

DEBT LIMIT: The maximum amount of gross or net debt which is legally permitted.

DEBT SERVICE: Cash outlays in the form of debt principal payments, periodic interest payments and related services charges for debt incurred in prior periods.

DEFICIT: Primarily the excess of expenditures over revenues during a fiscal year; or, in the case of proprietary and fiduciary type funds, the excess of expenses over income.

DEPARTMENT: The highest organizational unit in the City in which a specific activity is carried out. A department may consist of several programs.

DEPRECIATION: The expiration in the service life of an asset generally attributable to wear and tear through use, lapse of time or obsolescence. Depreciation is generally not budgeted; however, it is accounted for on the financial statements.

DIRECT DEBT: The debt which a governmental unit has incurred in its own name or assumed through the annexation of territory or consolidation with another governmental unit.

ENCUMBRANCE: The commitment of appropriated funds to purchase an item or service and which is set aside for the future expenditure.

ENTERPRISE FUND: A fund established to finance and account for the acquisition, operation, and maintenance of governmental facilities and services which are entirely or predominantly self-supporting by user charges. Examples include utility services, airports, and transit systems.

EXPENDITURES: Where the accounts are kept on the accrual basis or modified accrual basis, this term designates the cost of goods delivered or services rendered, whether paid or unpaid, including expenses, provision for debt retirement not reported as a liability in the fund form which it is retired, and capital outlays. This expression is generally used for governmental type funds such as the general fund, special revenue funds, capital project funds, and debt service funds.

EXPENSES: Charges incurred, whether paid or unpaid, for operation, maintenance, and interest, and other charges which are presumed to benefit the current fiscal period. This expression is generally used for proprietary type funds such as enterprises, trust and agencies.

FISCAL PERIOD: Any period (generally twelve months) at the end of which a governmental unit determines its financial position and the results of its operations. The City of Fort Lupton's' fiscal period is January 1 to December 31.

FULL FAITH AND CREDIT: A pledge of the general taxing power for the payment of debt obligations.

FUND: A self-balancing accounting entity segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations (e.g. General Fund, Wastewater Fund, etc.)

FUND BALANCE: Resources remaining from prior years which are available to be budgeted in the current year. This expression is generally used for governmental type funds.

GENERAL FIXED ASSETS: Those fixed assets of a governmental unit which are not accounted for in a specific Enterprise, Trust, or Agency Fund.

GENERAL FUND: A fund used to account for all transactions of a governmental unit which are not accounted for in another fund.

GENERAL LONG-TERM DEBT: Long-term debt legally payable from general revenues and backed by the full faith and credit of the government.

GENERAL OBLIGATION BONDS: Bonds for whose payments the full faith and credit of the issuing body are pledged.

GOVERNMENTAL ACCOUNTING: The composite activity of analyzing, recording, summarizing, reporting, and interpreting the financial transactions of governmental units and agencies.

GRANT: A contribution by one governmental unit to another.

INTERFUND TRANSFERS: Amounts transferred, within the government, from one fund to another.

INTERNAL CONTROLS: A plan of organization under which employee's duties are so arranged and records and procedures so designed as to make it possible to protect and exercise effective accounting control over assets, liabilities, revenues and expenditures.

MODIFIED ACCRUAL BASIS: A system under which some accruals, usually costs, are recorded but others, usually revenues, are not. Generally used for certain governmental type funds.

OPERATING BUDGET: A budget which applies to all other outlays other than capital projects.

ORDINANCE: A formal legislative enactment by the governing body of a municipality and carrying the force of law.

PERFORMANCE INDICATORS: Statistical measures of the service level provided to the community and/or other governmental units. For example, the response time to an emergency would be a significant performance indicator for a public safety organization.

PERSONNEL SUMMARY: A list containing the titles and numbers of positions authorized to be filled by a particular organizational unit.

PROGRAM: A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the government is responsible.

PROPRIETARY FUND TYPES: A classification used to denote those types of funds that account for organizations and activities that are similar to those often found in the private sector (e.g. enterprises, internal services, trusts and agencies).

REFUNDING BONDS: Bonds issued solely to retire bonds already outstanding.

RESERVE: An account which records a portion of the fund balance which must be segregated for some specific use and which is, therefore, not available for further appropriation or expenditure.

RESOLUTION: A special or temporary order of a legislative body requiring less legal formality than an ordinance or statute.

RETAINED EARNINGS: The cumulative earnings of an operation that generally have been invested in property, plant and equipment or current assets.

REVENUE: Designates additions to assets which do not increase any liability, do not represent the recovery of an expenditure, do not represent the cancellation of certain liabilities, and do not represent contributions of a fund in proprietary type funds.

REVENUE BONDS: Bonds whose principal and interest are payable exclusively from earnings of a public enterprise.

SURPLUS: The excess of the assets of a fund over its liabilities or its resources over its disbursements.

TAXES: Compulsory charges levied by a government for the purpose of financing services performed for the common good.

TAXPAYER'S BILL OF RIGHTS (T.A.B.O.R): An amendment to the constitution of Colorado enacted in 1992 that limits the powers of governments in Colorado to levy taxes and incur debt. It also sets forth revenue limits for non-enterprise systems.

UNAPPROPRIATED RESERVES: The portion of the Fund Balance that is not designated, reserved or otherwise set aside for any specific purpose and is, therefore, available for appropriation for any general purpose.

GLOSSARY OF ACRONYMS

CGH: Colorado Greenhouse. City of Fort Lupton water and sewer users.

CML: Colorado Municipal League. An organization that provides information and services for Municipal governments in the State of Colorado.

CPI Index: Consumer Price Index. A statistical measure of a weighted average of prices of a specified set of goods and services purchased by wage earners in urban areas.

CPR / CPR Fund: Culture, Parks & Recreation Fund.

CTF: Conservation Trust Fund

GASB: Governmental Accounting Standards Board

GFOA: Government Finance Officers Association

IGA: Intergovernmental Agreements. An agreement between units of local government

SID: Special Improvement District. An organization committed to increasing business activity in a specific area.

STX: Sales Tax

Thermo: Thermo Co-Generation. City of Fort Lupton water and sewer user.

CITY OF

Fort Lupton

EST 1836

COME PAINT YOUR FUTURE WITH US

City Clerk

130 S. McKinley Avenue
Fort Lupton, CO 80621

Phone: 303.857.6694
Fax: 303.857.0351

www.fortlupton.org

January 6, 2017

I, Nanette Fornof, certify that the attached is a true and accurate copy of the adopted 2017 budget of the City of Fort Lupton, CO.

Nanette S. Fornof, City Clerk

CITY OF FORT LUPTON SEAL STATE OF COLORADO

RESOLUTION NO. 2016R052

A RESOLUTION OF THE CITY COUNCIL ADOPTING THE 2017 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, 2017 AND ENDING THE THIRTY-FIRST DAY OF DECEMBER, 2017.

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, 2017, and ending December 31, 2017; 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 2017 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 2017 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	$ 7,627,106
Contingency Fund	48,065
Street Sales Tax Fund	563,926
Library	2,283,136
Culture, Parks & Recreation Sales Tax Fund	792,971
Conservation Trust Fund	65,100
Cemetery and Perpetual Care Fund	387,923
Water Sales Tax Fund	982,052
Recreation Center Fund	1,883,859
Utility Enterprise Fund	4,969,552
Storm Drainage Enterprise Fund	348,760

Golf Course Enterprise Fund	1,049,690
TOTAL FUNDS AVAILABLE FOR APPROPRIATION	$21,002,140

Section 2

APPROPRIATION: That out of current and probable sources of the City of Fort Lupton, Colorado, for and during the year beginning the first day of January, 2016, there is hereby appropriated the following sums of money or that portion necessary for the purposes herein named:

General Fund	$ 8,555,694
Contingency Fund	688,021
Street Sales Tax Fund	1,171,000
Library	1,347,603
Culture, Parks & Recreation Sales Tax Fund	973,078
Conservation Trust Fund	138,000
Cemetery and Perpetual Care Fund	424,273
Water Sales Tax Fund	1,177,877
Recreation Center Fund	1,567,483
Utility Enterprise Fund	7,110,900
Storm Drainage Enterprise Fund	382,141
Golf Course Enterprise Fund	999,384
TOTAL FUNDS AVAILABLE FOR APPROPRIATION	$24,535,454

Section 3

That the Budget appropriation herein summarized above does reflect uses exceeding sources by $3,533,314; contained in 1) General Fund, 2) Contingency Fund, 3) Culture, Parks and Recreation Fund 4) Cemetery Fund, 5) Conservation Trust fund, 6) Street Sales Tax Fund, 7) Water Sales Tax Fund, 8) Utility Enterprise Fund 9) Storm Drainage 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 2017-2022, be approved and adopted as the budget of the City of Fort Lupton, Colorado.

Section 5

No expenditure of the funds of the City shall hereafter be made except in strict compliance with said budget, except that in the case of grave public necessity, emergency expenditures to meet unusual

and unforeseen conditions, which could not, by reasonable, diligent thought and attention, have been included in the original budget, may from time to time be authorized by the City Council as amendments to the original budget through a Supplemental Appropriation.

Section 6

The Budget herein approved and adopted shall be signed by the Mayor and attested to by the City Clerk and made a part of the public records of the City.

Section 7

The City Council hereby finds, determines and declares that this Resolution is necessary for the immediate preservation of the public peace, health and safety, and that it serves a valid public purpose.

APPROVED AND PASSED BY THE FORT LUPTON CITY COUNCIL THIS 14th DAY OF DECEMBER 2016.

City of Fort Lupton, Colorado

Tommy Holton, Mayor

Attest:

Nanette Fornof, City Clerk