GLOSSARY OF BUDGET TERMS

ACCRUAL BASIS: The basis of accounting under which revenues are recorded when earned and measurable and expenditures are recorded as soon as they result in liabilities for benefits received.

APPROPRIATIONS: An authorization granted by the legislative body (e.g. City Council) to make expenditures and to incur obligations for specific purposes.

ASSESSED VALUATION: A value that is established for real or personal property for use as a basis for levying taxes.

ASSETS: Property owned by the government which has monetary value.

AUDIT: The examination of documents, records, reports, systems of internal control, accounting and financial procedures, and other evidence for the purpose of ascertaining fair presentation of financial statements, determining propriety, legality and accuracy of transactions.

BOND: A written promise, generally under seal, to pay a specified sum of money, called the face value or principal amount, at a fixed time in the future, called the date of maturity, and carrying usury or interest at a fixed rate, usually payable periodically.

BUDGET: A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.

BUDGET MESSAGE: The opening section of the budget which provides the legislative body with a general summary and description of the most important aspects of the budget, changes from the current and previous fiscal years, and the views and recommendations of the management.

CAPITAL 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 type of funds that account for organizations and activities that are similar to those often found in the private sector (e.g. enterprises, internal services, trusts and agencies).

REFUNDING BONDS: Bonds issued solely to retire bonds already outstanding.

RESERVE: An account which records a portion of the fund balance which must be segregated for some specific use and which is, therefore, not available for further appropriation or expenditure.

RESOLUTION: A special or temporary order of a legislative body requiring less legal formality than an ordinance or statute.

RETAINED EARNINGS: The cumulative earnings of an operation that generally have been invested in property, plant and equipment or current assets.

REVENUE: Designates additions to assets which do not increase any liability, do not represent the recovery of an expenditure, do not represent the cancellation of certain liabilities, and do not represent contributions of a fund in proprietary type funds.

REVENUE BONDS: Bonds whose principal and interest are payable exclusively from earnings of a public enterprise.

SURPLUS: The excess of the assets of a fund over its liabilities or its resources over its disbursements.

TAXES: Compulsory charges levied by a government for the purpose of financing services performed for the common good.

TAXPAYER'S BILL OF RIGHTS (T.A.B.O.R): An amendment to the constitution of Colorado enacted in 1992 that limits the powers of governments in Colorado to levy taxes and incur debt. It also sets forth revenue limits for non-enterprise systems.

UNAPPROPRIATED RESERVES: The portion of the Fund Balance that is not designated, reserved or otherwise set aside for any specific purpose and is, therefore, available for appropriation for any general purpose.

GLOSSARY OF ACRONYMS

CGH: Colorado Greenhouse. City of Fort Lupton water and sewer users.

CML: Colorado Municipal League. An organization that provides information and services for Municipal governments in the State of Colorado.

CPI Index: Consumer Price Index. A statistical measure of a weighted average of prices of a specified set of goods and services purchased by wage earners in urban areas.

CPR / CPR Fund: Culture, Parks & Recreation Fund. A Special Revenue Fund in Section 4 of the 2012 Budget.

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.

Thermo: Thermo Co-Generation. City of Fort Lupton water and sewer user.

CITY OF FORT LUPTON
CHART OF ACCOUNTS

FUND NO.	SHORT REFERENCE	TITLE / DESCRIPTION
		Funds:
10	GF	General Fund
15	CONT	Contingency Fund
20	SSTX	Street Sales Tax Improvement Fund
30	CPR	Culture, Parks & Recreation Sales Tax Improvement Fund
35	CTF	Conservation Trust Fund
40	UF	Utility Enterprise Fund – Water/Sewer
45	SWDF	Storm Water Drainage Facility Fund
50	RC	Recreation Center
60	GCF	Golf Course Fund
70	WSTX	Water Sales Tax Improvement Fund
80	CEM	Cemetery and Perpetual Care Fund
85	MEM	Memorial Fund

DEPT NO.	SHORT REFERENCE	TITLE / DESCRIPTION
		DEPARTMENTS/PROGRAMS:
		LEGISLATIVE:
110	Council	City Council
		CITY CLERK:
130	Clerk	City Clerk
		CITY ADMINISTRATOR:
100	AS	Administrative Services
140	HR	Human Resources
150	CA	City Administrator
190	IT	Internal Technology
330	Bldgs	Buildings & Grounds
		LEGAL AND COURT:
170	Legal	Legal Services
120	Court	Municipal Court
		FINANCE:
160	Finance	Finance (Accounting, Budget, Purchasing & Risk Management)
550	UB	Utility Billing

CITY OF FORT LUPTON
CHART OF ACCOUNTS

DEPT NO.	SHORT REFERENCE	TITLE / DESCRIPTION
		DEPARTMENTS/PROGRAMS:
		PUBLIC SAFETY:
200	**Dispatch**	Communication Services
210	**PD**	Community Policing
220	**ComSvces**	Community Services
250	**Records**	Police Records
		PUBLIC WORKS:
300	**Shop**	Public Works Shop
310	**Streets**	Streets
320	**SDrain**	Strom Water Drainage
500	**Wlines**	Water Lines
530	**Slines**	Sewer Lines
670	**Cem**	Cemetery Maintenance
		PLANNING & DEVELOPMENT:
400	**Inspector**	Building Inspector
410	**Planning**	Community Development
420	**Eng**	City Engineer
430	**Code**	Code Enforcement
440	**NS**	Neighborhood Stabilization
		RECREATION:
600	**Com Center**	Community Center Operations
605	**Seniors**	Senior's Programs
610	**Rec**	Recreation Center Operations
620	**Athletics**	Recreation & Sports
640	**Museum**	Historic Museum
		ENTERPRISES - UTILITY:
510	**Wells**	Water Wells
520	**Wplant**	Water Treatment Plant
540	**Splant**	Sewer Treatment Plant
		ENTERPRISES -GOLF:
680	**Pro Shop/Rest**	Golf Course
685	**Gmaint**	Golf Course Maintenance
690	**Non-Operating**	Golf Course Non-Operating
		OTHER:
180	**Miscellaneous**	Miscellaneous (General Fund)
810	**Transfers**	Interfund Transfers (General Fund)
820	**Reserves**	Ending Reserves (General Fund)
650	**Conserv**	Conservation Trust (Conservation Trust Fund)
590	**UF Misc**	Miscellaneous (Utility Fund)
800	**Wdebt**	Water/Sewer Debt Service (Utility Fund)

CITY OF FORT LUPTON
CHART OF ACCOUNTS

BUDGET ACCOUNTING CODE	TITLE/DESCRIPTION
	PERSONNEL COSTS:
51100	**SALARIES AND WAGES** - "Catch-all" personnel line-item used to account for the costs related to salaries and wages for full-time, permanent part-time and temporary employees, vacation, sick, holiday, and training.
51101	**FURLOUGHS** - Personnel line-item used to budget mandatory unpaid leave time.
51105	**OVERTIME** - Personnel line-item used to account for the costs related to non-exempt, employee hours in excess of 40 hours per week as required by FLSA.
51106	**SALARIES AND WAGES - GRANTS** - Personnel line-item used to account for the costs related to construction done by city employees associated and funded by state grants.
51110	**FICA TAXES** - Personnel line-item used to account for the social security costs related to salaries and wages for employees.
51115	**MEDICARE TAXES** - Personnel line-item used to account for the Medicare costs related to salaries and wages for employees.
51120	**WORKERS COMPENSATION** - Personnel line-item used to account for the statutory premiums related to salaries and wages for employees.
51125	**AUTO ALLOWANCE** - Personnel line-item used to account for auto allowances paid to approved employees.
51130	**RELOCATION EXPENSE** - Personnel line-item used to account for relocation expense paid to approved employees.
51210	**UNEMPLOYMENT INSURANCE** - Personnel line-item used to account for the statutory premiums related to salaries and wages for employees.
51220	**HEALTH INSURANCE** - Personnel line-item used to account for health insurance premiums paid on the behalf of benefited employees.
51230	**DENTAL INSURANCE** - Personnel line-item used to account for dental premiums paid on the behalf of benefited employees.
51240	**VISION INSURANCE** – Personnel line-item used to account for vision insurance premiums paid on the behalf of benefited employees.
51250	**LIFE & AD&D INSURANCE** - Personnel line-item used to account for Life and Accidental Death & Dismemberment premiums paid on the behalf of benefited employees.
51255	**VALIC RETIREMENT (4.0%)** - Personnel line-item used to account for the retirement contributions related to salaries and wages for benefited employees.
51260	**VALIC RETIREMENT (9.7%)** – Personnel line-item used to account for the retirement contributions related to salaries and wages for qualified public safety personnel. (Limited to Public Safety)
51265	**FPPA DISABILITY** – Personnel line-item used to account for premiums paid to the state Fire Police Professionals Association for qualified public safety personnel. (Limited to Public Safety)
51270	**FLEX PLAN 125 FEE** – Personnel line-item used to account for fees for the administration of the Flex Plan for benefited employees.
51275	**POLICE SECURITY** – Personnel line-item used to account for off duty security work. (Limited to Public Safety).
51285	**LONG TERM DISABILITY** - Personnel line-item used to account for Long Term Disability premiums paid on the behalf of benefited employees.

BUDGET ACCOUNTING CODE	TITLE/DESCRIPTION
51290	**EMPLOYEE ASSISTANCE PROGRAM** – Personnel line-item to account for the cost for the Employee Assistance Program through the City
53090	**EDUCATIONAL ASSISTANCE** – Personnel line-item to account for the tuition reimbursement program for employees.
55385	**LEAF GRANT COMMUNITY POLICE** - Personnel costs associated with the Leaf Grant
55386	**CLICK-IT GRANT FEDERAL** - Personnel costs associated with the Federal Click-It of Ticket Grant
55387	**CLICK-IT GRANT STATE** - Personnel costs associated with the State Click-It of Ticket Grant
55388	**ICAC GRANT** - Personnel cost associated with the Internet Crimes Against Children Grant
	SERVICES:
53010	**ADVERTISING** – Cost associated with advertising for the City (e.g. Classified ads, school yearbook ads, phonebook advertising, etc.)
53020	**AUDIT FEES** - Contractual cost paid for an independent certified professional accounting firm to audit the City's books. (Limited to Finance)
53030	**BANK CHARGES** – Charges for Bank Service Fees. (Limited to Finance).
53040	**PRISONER BOARDING** - Contractual cost paid to Weld County Sheriff's Department to board City prisoners.
53050	**CONTRACTUAL OPERATION/MANAGEMENT FEES**– Contract cost paid to Contracted Management Companies to operate and maintain the City's facilities.
53060	**CONTRACTUAL SERVICES** – Charges for professional and non-professional services that are not "contract" related Example would be temporary labor.
53080	**DUES & SUBSCRIPTIONS** - Expenses designated to purchase various publications, books, subscriptions or to cover the costs for the City and/or employees to belong to certain professional or service organizations (e.g. Wall Street Journal, Journal of Accountancy/Government Finance Officer's Association, NCOG, etc.).
53100	**ENGINEERING SERVICES** – Contractual cost paid for professional assistance related to architectural design or other engineering services.
53110	**FEES, PERMITS & LICENSES (formerly Organization/Member Fees)** - Fees, Permits & Licenses paid to various entities or legal institutions to obtain operating permits (e.g. Wastewater, landfills, etc.)
53120	**LEGAL FEES** - Contractual cost paid for professional assistance related to legal advice or services.
53125	**LAUNDRY** – Contractual cost for laundry services.
53130	**MARKETING & PROMOTIONS** – Contractual cost paid for advertising to promote the City and it entities.
53140	**MUNICIPAL JUDGE** - Contractual cost paid for municipal judge associated with conducting the City's municipal court. (Limited to Municipal Court)
53150	**PATCHING & CHIP SEALING** - Contractual costs paid to Patch and seal the streets in the City. (Limited to Streets).
53160	**PLANS AND STUDIES** - Contractual cost paid for professional services related to the development of various studies and formal plans adopted and approved by the City (Does not include plans and studies developed by staff without outside assistance).

CITY OF FORT LUPTON
CHART OF ACCOUNTS

BUDGET ACCOUNTING CODE	TITLE/DESCRIPTION
53180	**POSTAGE** - Charges related to metered and stamped mail, overnight packages, etc.
53190	**PRE-EMPLOYMENT FEES** – Charges for services for testing of potential employees of the City.
53200	**PRINTING** - Contractual cost paid to cover costs related to printing and collating City documents(e.g. Financial Reports, Annual Budget, Forms, Codification of the Municipal Code etc.)
53210	**PROFESSIONAL SERVICES** - Charges for professional services that are "contract" related
53220	**PUBLIC NOTICES** - Fees to cover advertising in newspapers, magazines, and other publications for various purposes (e.g. Public Notices, Requests for Proposals, etc.). Does not include advertising for employment opportunities.
53230	**RECRUITMENT** - Covers any and all costs related to the hiring process including advertising, background searches, credit checks, travel and transportation costs, meals, hotel expenses, etc.
53280	**STAFF DEVELOPMENT** - Costs related to transportation, lodging, subsistence, fees and other approved expenses incurred while attending authorized continuing education and professional training activities such as seminars and conferences.
53290	**TELEPHONE** - Cover communication charges including long-distance and base usage charges on telephones, pagers and cellular units.
53300	**TRAVEL/MEETINGS** - Costs related to transportation, lodging, subsistence, fees and other approved expenses incurred in the performance of official business.
53302	**TRUSTEE FEES** - Fees charged by the golf course trustee.
53320	**UTILITIES- ELECTRICAL** - Costs related to electricity for city buildings and facilities.
53330	**UTILITIES- GAS** - Costs related to natural gas for city buildings and facilities.
53335	**UTILITIES- SECURITY** - Costs related to security for city buildings and facilities
53340	**UTILITIES- WATER & SEWER** - Costs related to water & sewer for city buildings and facilities
53345	**UTILITIES- TRASH** - Costs related to trash service for city buildings and facilities
53350	**WATER TESTING** – Costs associated with the testing of residents water.
55020	**BAD DEBTS** - Cost of checks that have been deposited and then returned by the bank as NSF or closed account where we were unable to collect all of the funds due to us or the cost of a business or person not paying the full amount due to us.
55060	**CASH OVER/SHORT** - Cost of cash drawers not balancing with our financial software.
55070	**CBT WATER CARRYOVER FEES** - Annual payments to the Northern Colorado Water Conservancy District based on water shares of CBT owned by the City.
55160	**COUNTY TREASURER FEES** - Contractual cost paid to the Weld County Treasurer to collect City Property Taxes.
55165	**COURT FINE COLLECTION FEE** – Cost associated with expense of court proceedings, collection of return checks, and other cost of the City for the Municipal Court.
55170	**DEPRECIATION EXPENSE** - Cost of an asset where the asset's total cost is divided over the useful life of the asset and expensed a little each year until it is completely expensed.
55190	**ECONOMIC DEVELOPMENT** - Costs associated with recruiting, expanding or retaining commercial businesses in Fort Lupton. (Limited to Community Development)
55200	**UPSTATE COLORADO** – Annual dues to support the Greeley/Weld Economic Development Action Partnership based on population estimates. (Limited to Community Development)

BUDGET ACCOUNTING CODE	TITLE/DESCRIPTION
55210	**ELECTIONS** - Contractual costs paid to Weld County to cover the City's share of costs related to local, state or federal elections. (Limited to City Clerk)
55220	**FINANCE CHARGES** - Fees associated with late payment of invoices.
55260	**INSURANCE** - Contractual cost paid to cover premiums for non-payroll insurance (e.g. Property/Casualty, Auto Liability, etc.).
55270	**INSURANCE – OTHER** Contractual insurance paid by management firms. (Golf Course)
55280	**INSURANCE DEDUCTIBLE** - Cost of property casualty and workman's compensation insurance deductibles.
55281	**INSURANCE MISC** - Cost of miscellaneous items related to insurance.
55300	**LEASES & RENTALS-EQUIPMENT** - Contractual costs paid to use land, buildings, equipment and/or machinery such as the temporary rental of a backhoe. Does not include lease purchase agreements which are treated as debt.
55305	**LEASES & RENTALS-GOLF CARTS** - Contractual costs paid to use golf carts. Does not include lease purchase agreements which are treated as debt.
55307	**LEASES & RENTALS-WATER STORAGE** - Contractual costs paid to use water storage. Does not include lease purchase agreements which are treated as debt.
55360	**NISP WATER PROJECT FEES** - Annual payments to the Northern Colorado Water Conservancy District based on shares of NISP owned by the City.
55410	**RR PARK LEASE** – Annual lease payment to Union Pacific Railroad for open space/green belt in the UPRR right-of-way. (Limited to Parks Maintenance)
55420	**STORM DRAINAGE LEASE** – Semi-annual lease payments to Wells Fargo Brokerage for storm drainage project. Ended in 2011.
55430	**SWSP ASSESSMENT** - Annual payments to the Northern Colorado Water Conservancy District for operations & maintenance based on water shares of Windy Gap owned by the City.
55440	**TAP FEE REBATES** - Water & Sewer Tap fees refunded to developers charged on building permits.
55470	**WATER ASSESSMENTS** – Annual payments to the Northern Colorado Water Conservancy District and the Fulton Irrigation Ditch Company based on water shares owned by the City. (Limited to Utility Enterprise Fund)
55475	**WATER DELIVERY CHARGES** - Annual payments to the Northern Colorado Water Conservancy District based on water shares of CBT and Windy Gap owned by the City.
55480	**WATER USE AUGMENTATION** – Cost to augment water. (Limited to Water Sales Tax Fund)
58010	**LOAN COST ADMIN FEES** - Contractual cost paid to various financial institutions to cover costs associated with the payment of various bonds and other debt requirements of the City.
	MATERIALS AND SUPPLIES:
52010	**GENERAL SUPPLIES** - Materials and supplies designated for internal and external operating purposes (e.g. paper products, break room supplies, non-office supplies etc.).
52020	**OFFICE SUPPLIES** - Materials and supplies designated for internal and external office supplies.
52030	**JANITORIAL SUPPLIES** – Supplies for cleaning of facilities.
52040	**CHEMICALS/FERTILIZER** - Chemicals and fertilizer used for upkeep of parks and golf course.

BUDGET ACCOUNTING CODE	TITLE/DESCRIPTION
52045	**LANDSCAPING** – Products and material used in landscaping of facilities.
52050	**SEED/SOD/TREES** – Costs relating to seed, sod and trees for the parks and Golf Course.
52060	**SAND/SOIL** – Costs relating to the sand and soil used at the Golf Course.
52070	**IRRIGATION SUPPLIES** – Material and supplies for the upkeep of the irrigation systems.
52080	**FUEL & OIL** – Purchases of gasoline, diesel fuel and lubrication for vehicles and equipment.
52090	**WATER METERS** – Purchase of water meters to installation on new development. (Limited to Water Lines)
52150	**COURT COMPUTERS & POLICE EQUIPMENT** - Computers and equipment purchased with fees assessed through the
53105	**EQUIPMENT< $5000** - Costs related to purchase small tools such as drills, hammers, etc. Note: Tools Individually costing $5,000 or more should be charged to Capital Outlay.
53285	**SAFETY TRAINING** – Purchase of materials, required safety classes, and certifications for compliance of Loss Control Standards with CIRSA.
53310	**UNIFORMS** - Purchased clothing designated for certain City employees (e.g. shirts, pants, jackets, footwear, etc.).
55120	**COST OF GOODS – FOOD** - Costs of food items sold at the Golf Course.
55130	**COST OF GOODS – LIQUOR** - Cost of liquor sold at the Golf Course.
55140	**COST OF GOODS – PREPACKAGED FOOD** – Cost of prepackaged food items sold sat the Golf Course.
55150	**COST OF GOODS - PRO SHOP** – Cost of Items sold in the Pro Shop at the Golf Course.
55250	**INSECT CONTROL** - Chemicals and other supplies necessary to maintain control over R-O-W locations, easements, city property, etc., related to mosquitoes and other insects.
55350	**MISCELLANEOUS EXPENSES** - "Catch-all" account for all other types of expenses not specifically listed elsewhere.
55900	**MUSEUM BEQUEST** - Cost of materials, supplies or maintenance of the museum that are charged against the Diesens Trust Bequest.
	PROGRAM EXPENSES:
53070	**CONTRACTED INSTRUCTORS** – Instructors for classes at the Recreation Center and the Community Center.
53075	**CONTRACTED OFFICIALS** – Costs associated with paid umpires & referees.
53275	**REPURCHASE CEMETERY PLOTS** – To account for the purchase back of unused cemetery plots.
55010	**APPRECIATION** – Miscellaneous expenditures related to City sponsored "thank-you" events including the annual employee Christmas party, Committee appreciation Day, etc., (Limited to Legislative)
55030	**BOARDS AND COMMISSIONS** - Miscellaneous expenditures designated to cover costs related to the volunteer boards, commissions and committees sponsored or established by the City. (Limited to Miscellaneous)
55080	**CITY/SCHOOL LIBRARY** – Contractual obligation to participate in the joint City/School library facilities. (Limited to Miscellaneous)

BUDGET ACCOUNTING CODE	TITLE/DESCRIPTION
55090	**CLEAN UP DAYS** – Cost associated with the annual Clean up Day event. (Limited to Legislative).
55095	**COACHES PROGRAM** – Costs associated with the pass through of costs for programs reimbursed by the coaches.
55100	**CONCESSIONS EXPENSE** - Materials and supplies designated for resale (e.g. drinks, food, t- shirts, etc.) (Generally should have a corresponding revenue account).
55110	**CONSIGNMENT TICKETS** – Event tickets purchased for resale at the Rec Center.
55180	**DONATIONS** - Miscellaneous contributions to various non-profit organizations. (Limited to Legislative).
55230	**FIREWORKS CELEBRATION** – Contributions to support expenditures related to the July 4th Fireworks event. Includes contributions from the City and those collected from business and individuals. (Limited to Legislative)
55240	**HISTORY PRESERVATION BOARD** – Expenses associated with the Historical Preservation Board
55245	**INTERIM GROWTH** – Expenses associated with the Interim Growth Plan.
55290	**JUVENILE PROBATION PROGRAM** – Material and supplies designated to cover various expenses specifically related to this program (Limited to Municipal Court).
55373	**PROGRAMS- REMOTE READ GRANT** - Expenses associated with replacing the water meters and meter reading system.
55380	**POLICE PROGRAMS** - Materials and supplies designated to cover various expenses specifically related to this program. (Limited to Public Safety).
55383	**PROGRAM COSTS-NEIGHBORHOOD STABILIZATION** - Costs paid to purchase & renovate qualifying houses. Part of a federal grant. (Limited to Neighborhood Stabilization)
55390	**SENIOR PROGRAM** – Costs associated with the Senior Programs.
55395	**DAY CAMP PROGRAMS** – Cost associated with the Day Camp programs.
55396	**PRE-SCHOOL PROGRAMS** – Costs associated with the Pre-school programs.
55400	**TEEN PROGRAM** – Cost associated with Teen programs through the Rec Center.
55406	**CULTURAL PROGRAMS** – Cost associated with Cultural programs through the Recreation Center, Community Center and Museum
55407	**RECREATION PROGRAMS** – Cost associated with the miscellaneous Recreation programs.
55408	**PROGRAMS - WINTERFEST** – Cost of annual Winterfest put on at the Recreation Center. (Limited to Recreation Enterprise Fund)
55415	**SCHOOL CROSSING GUARD** – Contractual obligation to participate in School Crossing Guard.
55450	**TRAPPERS DAY** – Contributions to support the annual Trapper's Day event. Generally paid to the Fort Lupton Chamber. (Limited to Legislative)
55460	**VICTIM COMPENSATION FEE** - Awards to victims of crimes within the City based on the discretion of a committee. Funds are raised from surcharges placed on thicket.

BUDGET ACCOUNTING CODE	TITLE/DESCRIPTION
	MAINTENANCE OF FACILITIES, EQUIPMENT & INFRASTRUCTURE:
53240	**REPAIRS & MAINTENANCE-EQUIPMENT** – "Catch-all" account to account for costs necessary to repair and maintain City owned equipment (**not vehicles**)
53245	**REPAIRS & MAINTENANCE-CARTS** – "To account for costs necessary to repair and maintain Golf Carts.(Limited to Golf Course)
53250	**REPAIRS & MAINTENANCE-FACILITIES** – "To account for costs necessary to repair and maintain City facilities and a Contingency Account for unseen repairs at the WWTP and Water Plant.
53255	**REPAIRS & MAINTENANCE-CONTRACTUAL OPERATIONS** – "To account for costs necessary to repair and maintain City Waste water & Water Plants by the Contracted Operator.
53260	**REPAIRS & MAINTENANCE-GROUNDS & PARKS** – "To account for costs necessary to repair and maintain City Parks and Golf Course.
53265	**REPAIRS & MAINTENANCE – STREETS** – To account for costs necessary to repair and maintain the streets and alleyways in the City.
53270	**REPAIRS & MAINTENANCE – VEHICLES** – This account is used to account for costs necessary to repair and maintain City owned vehicles.
55255	**SNOW REMOVAL** - Cost associated with winter snow removal.
55375	**PROGRAMS - HISTORICAL GRANTS** - Expenses associated with historical grant awards.
	CAPITAL OUTLAY/PROJECTS:
55050	**CAPITAL LEASES** - A contractual agreement that meets one or more of the following criteria: the lease term is greater than 75% of the property's estimated economic life; the lease contains an option to purchase the property for less than fair market value; ownership of the property is transferred to the lessee at the end of the lease term; or the present value of the lease payments exceeds 90% of the fair market value of the property. Note: The following accounts are restricted to those items individually costing more than $5,000 and lasting more than three years. Minor alterations or repairs should not be charged to these accounts. Also, minor equipment costing less than $5,000 should be charged to Small Tool & Equipment (53105).
57100	**CAPITAL OUTLAY** - "Catch-all" for purchasing vehicles, heavy machinery, office equipment or other like items. Includes capital renovations to buildings and other infrastructure totaling more than $5,000 but less than $15,000. Note: Capital Projects are those projects individually costing more than $15,000 and lasting more than three years. Minor alterations or repairs should not be charged to these accounts. Each project will be assigned its own object code to identify the project.
57500	**CAPITAL PROJECTS** – "Catch-all" for major projects individually costing more than $15,000 and lasting more than three years that do not have a specific account already assigned. (Note: Minor alterations or repairs should not be charged to this account).
57540	**CAPITAL PROJECTS - STIMULUS GRANTS** – "Catch-all" for major projects individually costing more than $5,000 and funded by federal stimulus grants.

RESOLUTION NO. 2012-055

A RESOLUTION OF THE CITY COUNCIL ADOPTING THE 2013 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, 2013 AND ENDING THE THIRTY-FIRST DAY OF DECEMBER, 2013.

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, 2013, and ending December 31, 2013; 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 2013 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 2013 Financial Plan has established and public hearings and meetings have been held after duly published public notices.

NOW THEREFORE BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF FORT LUPTON, COLORADO, AS FOLLOWS:

Section 1

REVENUE: That the following sources are available for appropriation in the stated amounts:

General Fund	$ 5,269,625
Contingency Fund	530,000
Cemetery and Perpetual Care Fund	53,250
Conservation Trust Fund	65,150
Street Sales Tax Fund	333,888
Culture, Parks & Recreation Sales Tax Fund	497,078
Water Sales Tax Fund	666,477
Memorial Fund	0
Recreation Center Fund	1,642,458
Utility Enterprise Fund	5,899,738
Storm Drainage Enterprise Fund	67,730
Golf Course Enterprise Fund	889,865
TOTAL FUNDS AVAILABLE FOR APPROPRIATION	$ 15,915,259

Section 2

APPROPRIATION: That out of current and probable sources of the City of Fort Lupton, Colorado, for and during the year beginning the first day of January, 2013, there is hereby appropriated the following sums of money or that portion necessary for the purposes herein named:

General Fund	$ 6,071,832
Contingency Fund	530,000
Cemetery and Perpetual Care Fund	89,847
Conservation Trust Fund	110,000
Street Sales Tax Fund	580,000
Culture, Parks & Recreation Sales Tax Fund	584,675
Water Sales Tax Fund	969,178
Memorial Fund	0
Recreation Center Fund	1,213,611
Utility Enterprise Fund	6,369,712
Storm Drainage Enterprise Fund	276,340
Golf Course Enterprise Fund	1,010,421
TOTAL FUNDS AVAILABLE FOR APPROPRIATION	$ 17,805,616

Section 3

That the Budget appropriation herein summarized above does reflect uses exceeding sources by $1,748,857; contained in 1) General Fund, 2) Cemetery Fund, 3) Conservation Trust fund, 4) Street Sales Tax Fund, 5) Culture, Parks T Recreation Sales Tax Fund, 6) Water Sales Tax Fund, 7) Recreation Enterprise Fund, 8) Storm Drainage Enterprise Fund, 9) Utility Enterprise Fund and 10) Golf Enterprise Fund. The variance is funded through use of Reserves in each fund listed.

Section 4

That the budget herein summarized above, by Fund, for the year stated, and the Six Year Capital Improvements Program, as herein submitted for the years 2013-2018, be approved and adopted as the budget of the City of Fort Lupton, Colorado.

Section 5

No expenditure of the funds of the City shall hereafter be made except in strict compliance with said budget, except that in the case of grave public necessity, emergency expenditures to meet unusual and unforeseen conditions, which could not, by reasonable, diligent thought and attention, have been included in the original budget, may from time to time be authorized by the City Council as amendments to the original budget through a Supplemental Appropriation.

Section 6

The Budget herein approved and adopted shall be signed by the Mayor and attested to by the City Clerk and made a part of the public records of the City.

Section 7

The City Council hereby finds, determines and declares that this Resolution is necessary for the immediate preservation of the public peace, health and safety, and that it serves a valid public purpose.

APPROVED AND PASSED BY THE FORT LUPTON CITY COUNCIL THIS 10th DAY OF DECEMBER 2013.

City of Fort Lupton, Colorado

Tommy Holton, Mayor

Approved as to form:

Andy Ausmus, City Attorney

Attest:

Nanette Fornof, City Clerk

CITY OF FORT LUPTON ★ STATE OF COLORADO ★