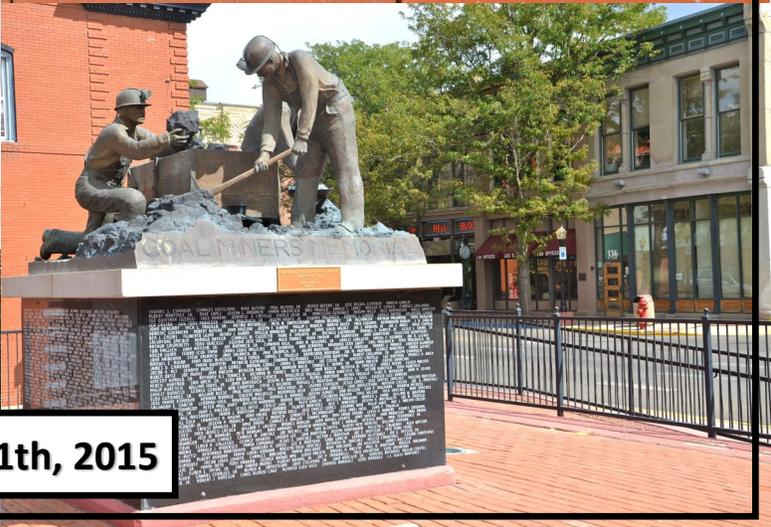




# City of Trinidad

## 2016 Budget

CITY OF TRINIDAD, COLORADO  
1876



**December 11th, 2015**



# City of Trinidad

## 2016 Annual Budget

*Trinidad will provide the highest quality service at the lowest possible cost*

### City Council

**Joe Reorda**  
Mayor

**Liz Torres**

**Carol Bolton**  
Mayor Pro-Tem

**Joe Bonato**

**Pat Fletcher**

**Anthony Mattie**

**Michelle Miles**

### Management Staff

**Audra Garrett**  
Assistant City Manager

**Gabriel Engeland**  
City Manager

**Larry Lochard**  
Finance Director

**Tim Howard**  
Fire Chief

**John Garcia**  
Municipal Court

**Charles Glorioso**  
Chief of Police

**Tom Beach**  
Public Works Director

**Mike Valentine**  
Utilities Superintendent

**Les Downs**  
City Attorney

**Mallory Pillard**  
Library Director

**Dona Valencich**  
Human Resources  
Director

**Marty Velasquez**  
Sports & Recreation  
Superintendent

**Tara Marshall**  
Development Services  
Director

**Andrew Riddle**  
IT Director

**Anna Mitchell**  
Assistant to the City  
Manager

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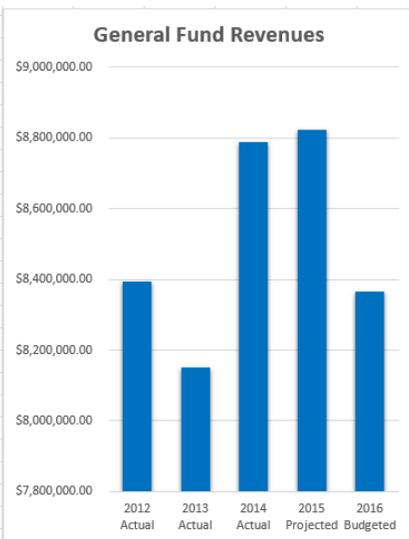
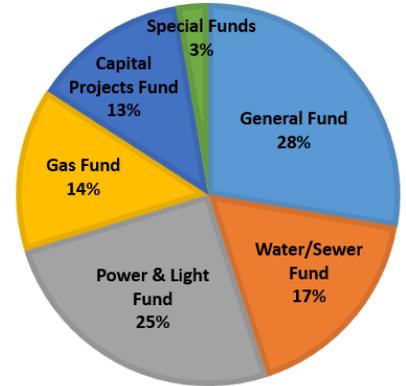


November 4, 2015

Honorable Mayor and City Council Members:

On behalf of the City’s Executive Team I am proud to present to the City Council the 2016 Annual Budget and the 5-year Capital Improvement Plan for the City of Trinidad. This budget has been prepared consistent with the City Council’s direction and vision and was built on the Council Policy of Responsible Financial Management and the Council Principle of Long Term Fiscal Solvency.

Each Fund in the 2016 Budget is balanced, and this has been accomplished without the use of one-time funds, borrowing, or rate increases, and most importantly, it has been done without any reduction in the City’s level of service to the community. The General, Water/Sewer, Power & Light, and Gas Funds also were able to increase re-



serve funding and make important investments in the City’s ageing infrastructure. This budget also creates the new Funds of Economic Development, Fleet, IT, and Contingency. These Funds, particularly the Economic Development Fund, will help Trinidad to remain competitive in the marketplace as the City strives to attract businesses and primary jobs to the community. The Fund will be used to create and sustain the City’s Business Accelerator, the Business Attraction Strategy, and the Business Expansion and Retention programs.

The General Fund Budget will see a reduction in revenues in 2016 of \$458,422 as budgeted compared to 2015. The reduction in revenue was anticipated and the City’s Executive Team responded by finding creative and cost efficient ways to reduce expenditures while maintaining service levels. Overall, the City’s all Funds budget is \$30,214,238.

The policies the City Council put in place during Fiscal Year 2015 will help guide Trinidad to its future. I am proud to say through the City Council’s hard work and vision, the future of Trinidad looks brighter than at any point in recent history.

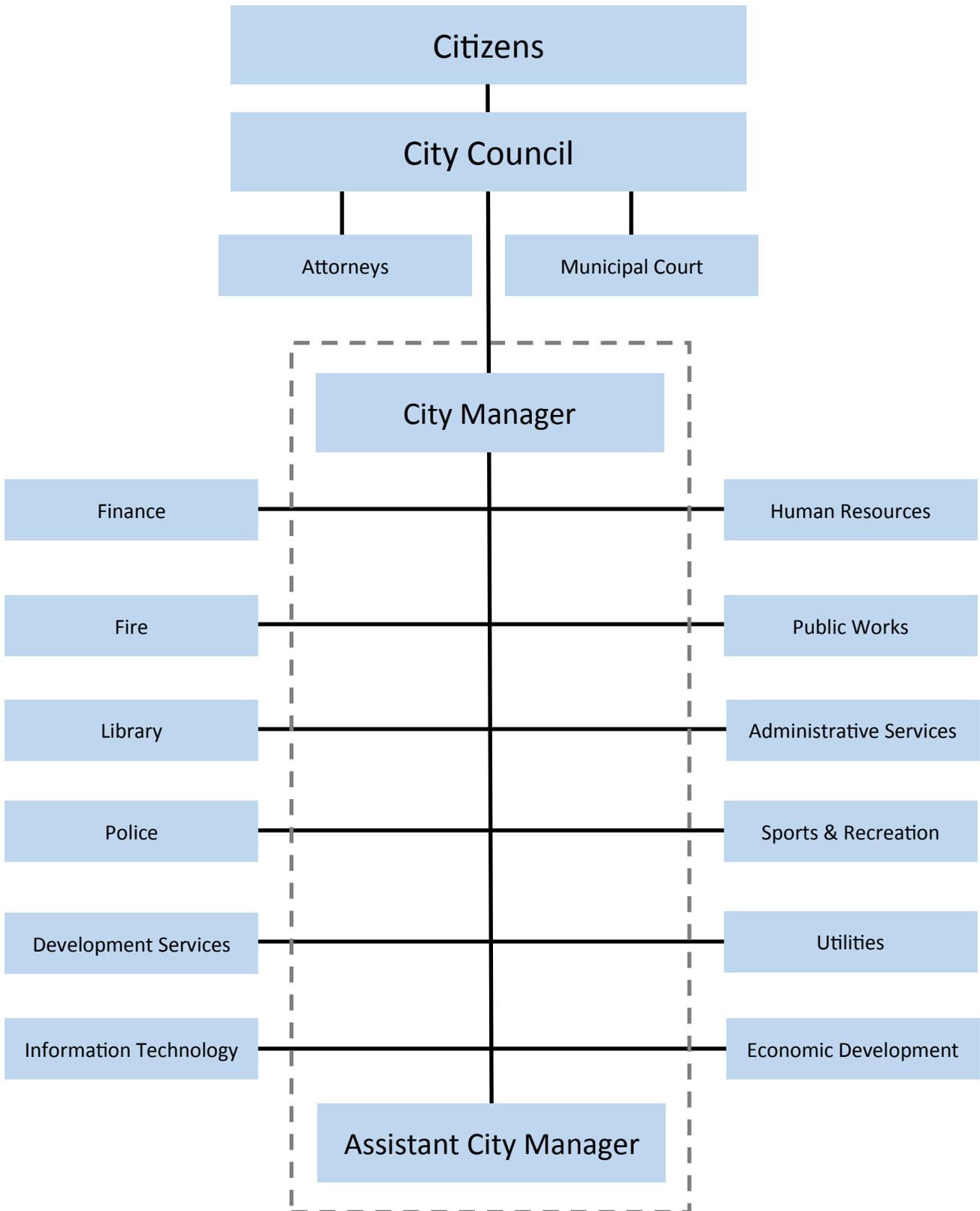
This budget provides the highest possible service to the citizens of Trinidad at the lowest possible cost.

Respectfully,

Gabriel L. Engeland  
City Manager



# CITY ORGANIZATION CHART





ORDINANCE NO. 1995

AN ORDINANCE APPROPRIATING CERTAIN SUMS OF MONEY OUT OF THE REVENUES OF THE CITY OF TRINIDAD, COLORADO, TO DEFRAY AND MEET THE LIABILITIES OF THE CITY OF TRINIDAD FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2016 AND ENDING DECEMBER 31, 2016; SAID ORDINANCE BEING TERMED THE ANNUAL APPROPRIATION BILL FOR THE 2016 FISCAL YEAR

WHEREAS, in order to defray all expenses and liabilities for the fiscal year beginning January 1, 2016, and ending December 31, 2016, it is deemed necessary by the City Council of the City of Trinidad to appropriate the sums of money hereinafter set out.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF TRINIDAD, COLORADO:

Section 1: That the following sums of money be and the same are hereby appropriated out of the revenues of the City of Trinidad, Colorado, for the object and purpose as specified immediately preceding each sum to defray the expenses and meet the liabilities of the City of Trinidad, Colorado, for the fiscal year beginning January 1, 2016 and ending December 31, 2016, in accordance with the budget to be adopted by said Council of the City of Trinidad, Colorado, pursuant to and in compliance with Title 31 of the Colorado Revised Statutes of the State of Colorado:

**GENERAL FUND**

TOTAL EXPENDITURES \$ 8,123,045

**POWER AND LIGHT FUND**

TOTAL EXPENDITURES \$ 7,777,907

**COMBINED WATER and SEWER FUND**

TOTAL EXPENDITURES \$ 5,060,273

**GAS FUND**

TOTAL EXPENDITURES \$ 4,064,501

**CAPITAL PROJECTS FUND**

TOTAL EXPENDITURES \$ 4,384,833

**LOTTERY FUND**

TOTAL EXPENDITURES \$ 61,000

**TOURISM FUND**

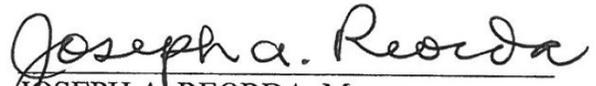
TOTAL EXPENDITURES \$ 210,000

TOTAL OF ALL FUND EXPENDITURES \$29,681,559

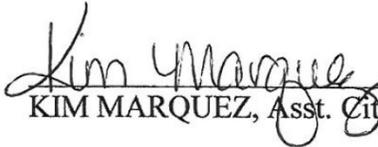
INTRODUCED BY COUNCILMEMBER MATTIE, READ AND ORDERED  
PUBLISHED this 4th day of November, 2015.

FINALLY PASSED AND APPROVED this 1<sup>st</sup> day of December, 2015.

EFFECTIVE DATE OF THIS ORDINANCE SHALL BE THE 11<sup>th</sup> day of December,  
2015.

  
\_\_\_\_\_  
JOSEPH A. REORDA, Mayor

ATTEST:

  
\_\_\_\_\_  
KIM MARQUEZ, Asst. City Clerk



## 2016 GENERAL FUND BUDGET MESSAGE

The General Fund for the City of Trinidad provides for the day-to-day governmental operations of the City including Administration, Public Safety, Streets and Parks & Recreation. Those categories of governmental operations and the associated expenses are supported by seven categories of revenues including Taxes, Licenses & Permits, Intergovernmental Revenues, Charges for Services, Fines & Forfeitures, Miscellaneous Revenues and Operating Transfers (PILOT) in from utility funds.

The following describes and defines the categories of revenue sources and the departmental categories of expenditures for the General Fund in 2016.

### **GENERAL FUND REVENUES**

Revenues into the City's General Fund come from the following sources:

#### **I. TAXES**

**Ad-valorem Taxes** - 2016 property tax revenue is budgeted at \$1.015 million which is 12.2% of the total budgeted revenue. This is \$129,600 less than the 2015 projected revenue.

**Specific Ownership Taxes** - Taxes collected from vehicle registrations based upon the number of vehicles listed to residents within the City. The assessment of ownership tax is determined in part by the vintage of the vehicle being registered. Revenue for 2016 budget is projected to be comparable to 2015 budgeted revenue.

**Sales and Use Taxes** - At 53.1% of the budget, sales and use tax is by far the largest source of City revenue. The Sales and Use Tax budgeted revenue for 2016 is projected to be 9.2% more than the 2015 budget but would only be up 5.5% without the impact from marijuana.

**Cigarette Taxes** - These taxes are levied and collected by the State and shared back with local governments based upon the proportion of local sales taxes to the total of state sales taxes. 2016 projections are estimated to be comparable to 2015 revenue.

**Franchise Fees** - The City receives franchise fees from basic cable TV and telephone services. Cable TV fees are based upon 5% of gross annual sales of basic cable. TV service and telephone fees are payable at the rate of \$2.75 per year per telephone customer. The amount projected for 2016 is comparable to 2015 revenue.

#### **II. LICENSES AND PERMITS**

**General Licenses and Permits** - This category includes business licenses, liquor and other licenses as controlled and issued by the City. Revenue projections for 2016 are down 79.2% or \$176,500 from 2015 due to projected decrease in marijuana licenses.

#### **III. INTERGOVERNMENTAL REVENUES**

**Highway Users Tax Fund** - Based upon the mileage and surface type of the City's street system, the City receives a portion of motor vehicle fuel taxes as levied by the State. The amount of HUTF monies expected for 2016 as projected by the Colorado Municipal League is comparable to 2015 revenue.

**Severance Tax** - These taxes levied by the State and shared with local governments are based upon the number of gas and mineral production employees residing in the City. The decline of methane gas drilling in the county continues to impact the local economy as many of the gas industry employees residing in the City have transferred out of Trinidad to retain employment elsewhere. The 2016 budget amount is comparable to the actual 2015 revenue which was 17% more than budgeted, however this gain was offset by a decline in Mineral Lease revenue by 31% from budget resulting in combined revenue being at 2015 budget levels.

**Housing Authority Payment in Lieu of Tax** - The City receives from the Housing Authority an annual payment based upon the tenant rent revenue charged for public housing units and the elderly housing complex. The 2016 budget amount is comparable to 2015 revenue.

**Visitor Welcome Center** - By contract the City receives funds from the State for the operation of the Visitor Welcome Center. 2016 revenue from State Funds is projected to be comparable to 2015 revenue. Funds are received on the basis of the State's fiscal year.

**Grants** - For 2016, the City budgeted \$53,835 to be received from a State DOLA grant for the Comprehensive Plan.

#### IV. **CHARGES FOR SERVICES**

**School District Security** - Through an agreement with School District #1, the City receives compensation for security service to school district properties over and above the basic police protection. Budget amount remains unchanged from 2015 revenue.

**Dispatch/Communication Services** - Through an agreement with the County, and E-911 the City receives 40% match from Las Animas County and \$100,000 from E-911 for Dispatch Services.

**Landfill Disposal Fees** - Rate increases and operational changes are projected to increase 2016 revenue by approximately \$130,000 over the 2015 revenue budget.

**Recreational and Cultural Fees** - The City realizes revenues from users fees associated with recreational programming for the swimming pool, community center, and South Side Park. Associated miscellaneous revenues are also received from meeting room rentals and vending machines. Budgeted revenue for 2016 is comparable to 2015 revenue. The slowing economy has had an effect on these fees.

**Delinquent Assessments** - Utility customers whose accounts become delinquent are charged an assessment fee for the additional work necessary to collect on those delinquent accounts. Projected revenues for 2016 are comparable to 2015 revenue.

**Other Miscellaneous Charges** - Charges for zoning fees, false alarm calls and the patching and repair of City streets. In 2016 we included \$50,000 from the city portion of the State delayed payments for marijuana surcharges.

#### V. **FINES AND FORFEITURES**

**Municipal/County Court** - Revenues from the assessment of fines and court costs are projected to be comparable to 2015 revenue.

#### VI. **MISCELLANEOUS REVENUES**

**Interest Income** - The City realizes interest income from invested funds. The amount of monies kept in non-interest bearing accounts are held to a minimum. The majority of funds are placed in interest bearing accounts. Interest rates continue to be low and interest income continues to be flat.

**Miscellaneous Revenues** - Other revenues received by the City not categorized in any of the foregoing groups are included under Miscellaneous Revenues. These funds include such sources as reimbursement from insurance for property losses, rental fees and by sale of decommissioned vehicles, etc.

#### VII. **OPERATING TRANSFERS IN**

The General Fund assesses a payment in lieu of taxes (PILOT) against the Power and Light, Water, and the Gas utility funds. This assessment against the enterprise funds is based upon the theory that such utilities would be subject to taxation if privately owned and operated. The City will maximize the amount of payment in lieu of taxes allowed for 2016. In 2016, the General Fund will not assess the enterprise funds for reimbursement of costs associated with work effort by the General Fund. This change will reduce the operating transfers in from the Utilities to the General Fund by 47% from 2015 budget. Instead the General Fund will allocate costs incurred on behalf of the enterprise funds for the billing and collection of utility accounts to the respective customers, the financial record keeping and all of the administrative processes handled by the General Fund for the enterprise funds. 2016 is the first year of this process change.

## **REVENUE SUMMARY**

The 2016 operating revenue budget is \$8.31 million. PILOT transfers-In from utility funds reflect 8.3% or approximately \$0.690 million of the total revenue. Total revenue for 2016 is \$455,294 less than 2015 projected revenue and is mostly due to decreasing property taxes and elimination of Service Reimbursement transfers-in. Projected revenues are budgeted to exceed the 2016 budgeted expenditures by \$189,361. Economic growth has continued to be slow across the nation and locally as consumers struggle with the effects of volatile energy prices, a decline in the housing market and slow job growth. Even with this trend, we remain cautiously optimistic that the Trinidad area will continue to support the local economy.

## **GENERAL FUND EXPENDITURES**

Expenditures within the General Fund are divided into four basic categories. They include General Government, Public Safety (Police, Fire, Dispatch), Public Works (Engineering, Maintenance, Street, Landfill), and Sports and Recreation. The following departments including changes from the 2015 structure comprise the basic divisions.

**General Government** - City Council, City Attorney, Municipal Court, City Management/Administration, Information Technology, Finance, Development Services, Visitors Welcome Center, Miscellaneous and Non-Discretionary Costs. Employee Benefit, Property/Liability and Worker's Comp Insurance costs are now tracked in the cost center "Non-Discretionary" and not allocated to individual General Fund Department budgets to help department managers deal with cost they can control directly. This change in employee benefit costs reduced the budget for 2016 in the following categories. Only employee positions that remained vacant in 2015 and are necessary are planned to be filled in 2016.

**Public Safety** - Police, Fire, and Dispatch.

**Public Works** - Engineering, General Maintenance Garage, Streets & Boulevards and Landfill. Streets & Bridges were combined with Parks & Boulevards to form one department in 2016 to achieve better resource utilization.

**Sports and Recreation** - Sports & Recreation is one department with the budget expenditure items comparable to 2015 expenditures.

## **EXPENDITURES SUMMARY**

The 2016 General Fund expenditure budget is \$8.122 million which is down 16.2% from the 2015 adopted budget. Health Insurance costs reflect a 7.0% increase and property & liability insurance costs reflect a 1% increase. \$6.015 million is budgeted for payroll and employee benefits which represents 74% of the total expenditure budget, with an additional \$1.3 million of labor and benefits being allocated direct to utilities. 2016 projected capital expense in the General Fund is minimal at \$45,000.



## GENERAL FUND

### Statements of Revenues, Expenditures and Fund Balance

	2014	2015	2015	2016
<b>REVENUES:</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>PROJECTED</b>	<b>BUDGET</b>
Taxes	\$ 5,426,754	\$ 5,580,500	\$ 5,833,590	\$ 5,826,301
Licenses & Permits	205,434	172,300	296,783	96,325
Intergovernmental Revenues	707,416	765,100	640,305	750,459
Charges for Services	707,416	686,400	591,135	800,764
Fines & Forfeitures	48,006	51,600	21,274	50,284
Miscellaneous Revenues	313,859	194,700	135,075	135,528
Other Revenues - Library	46,159	21,000	10,402	15,680
Transfers-in from Other Funds	<u>1,334,220</u>	<u>1,294,800</u>	<u>1,294,800</u>	<u>689,600</u>
Total Revenues	<u>8,789,264</u>	<u>8,766,400</u>	<u>8,823,363</u>	<u>8,364,941</u>
<b>EXPENDITURES:</b>				
General Government	1,989,783	2,661,300	2,263,881	3,135,081
Public Safety	3,772,243	4,037,100	3,581,677	3,203,622
Public Works	2,173,416	2,260,600	2,261,967	1,465,204
Parks & Recreation	417,800	492,200	459,382	337,597
Carnegie Public Library	239,101	244,100	237,735	176,624
GF In-Kind Expense to CIP	-	-	(230,000)	(195,000)
Total Expenditures	<u>8,592,343</u>	<u>9,695,300</u>	<u>8,574,641</u>	<u>8,123,128</u>
Revenues Over (Under) Expenditures	196,921	(928,900)	248,722	241,813
Prior Period Adjustment (Audit)	24,519	-	-	-
Fund Contributions (Fleet, IT, Econ Dev)	-	-	-	(105,000)
Beginning Fund Balance	<u>4,166,203</u>	<u>4,153,102</u>	<u>4,387,643</u>	<u>4,636,364</u>
Ending Fund Balance	<u>4,387,643</u>	<u>3,224,202</u>	<u>4,636,364</u>	<u>4,773,177</u>
<u>Fund Balance Restricted, Committed &amp; Assigned</u>				
Tabor Reserve	362,930	365,600	365,832	366,000
Health Ins Reserve	57,235	-	57,255	57,300
Landfill Reserve	125,988	126,000	126,344	126,500
Parkland Reserve	21,620	21,600	21,628	21,650
Eaglerock Subdivision	284,294	285,400	285,430	285,500
Library Reserve	104,179	-	41,650	41,800
Compensated Absences	792,926	788,000	788,000	689,860
Sewer Loan Payment	-	-	-	492,919
Contingency*	<u>-</u>	<u>-</u>	<u>-</u>	<u>406,440</u>
Total Restricted, Committed & Assigned	<u>1,749,172</u>	<u>1,586,600</u>	<u>1,686,139</u>	<u>2,487,969</u>
Total Unrestricted Fund Balance	2,638,471	1,637,602	2,950,225	2,285,208
Less Fund Balance Reserve**	<u>1,432,344</u>	<u>1,616,000</u>	<u>1,781,032</u>	<u>2,030,782</u>
FUND BALANCE AVAILABLE FOR FUTURE APPROPRIATION	<u>\$ 1,206,127</u>	<u>\$ 21,602</u>	<u>\$ 1,169,194</u>	<u>\$ 254,426</u>

\*Goal is 5% of operating expenses

\*\*Fund Balance Reserve Policy is 25% or three (3) months of operating expenses.



## GENERAL FUND REVENUE SUMMARY

<u>REVENUE SOURCE</u>	<u>2014 ACTUAL</u>	<u>2015 BUDGET</u>	<u>2015 PROJECTED</u>	<u>2016 BUDGET</u>
<b><u>TAXES</u></b>				
Property Taxes	\$ 1,008,532	\$ 998,000	\$ 1,010,164	\$ 883,100
ProRata Share - Library	163,200	147,000	153,296	132,300
Specific Ownership Tax	314,554	281,000	245,533	283,420
Sales & Use Taxes	3,831,334	4,043,500	4,380,345	4,415,877
Cigarette Tax	16,358	16,000	14,980	16,053
Franchise Fees	<u>92,776</u>	<u>95,000</u>	<u>29,272</u>	<u>95,551</u>
	<u>5,426,754</u>	<u>5,580,500</u>	<u>5,833,590</u>	<u>5,826,301</u>
<b><u>LICENSES &amp; PERMITS</u></b>				
General Licenses & Permits	140,421	119,900	222,824	46,325
Building & Utility Permits	62,840	50,000	71,630	50,000
Other Licenses & Permits	<u>2,173</u>	<u>2,400</u>	<u>2,330</u>	<u>-</u>
	<u>205,434</u>	<u>172,300</u>	<u>296,783</u>	<u>96,325</u>
<b><u>INTERGOVERNMENTAL REVENUE</u></b>				
Highway Users Tax Fund (HUTF)	314,865	310,000	305,455	300,165
Severance Taxes	280,948	222,000	260,681	260,681
MJ Export Surcharge	-	-	-	50,000
Housing Authority	21,572	21,600	22,850	21,500
Visitor Welcome Center	62,496	64,300	50,805	64,278
Grants	<u>27,535</u>	<u>147,200</u>	<u>514</u>	<u>53,835</u>
	<u>707,416</u>	<u>765,100</u>	<u>640,305</u>	<u>750,459</u>
<b><u>CHARGES</u></b>				
School District Security	37,500	50,000	42,857	50,000
Dispatch Comm/Services	231,765	200,000	120,340	200,000
Landfill Disposal Fees	265,773	255,000	286,418	385,000
Swim Pool	28,253	28,300	25,140	25,000
Recreation/Culture	27,615	27,400	23,896	24,914
Delinquent Assessments	88,430	100,000	85,516	95,000
Other Miscellaneous Charges	<u>28,080</u>	<u>25,700</u>	<u>6,966</u>	<u>70,850</u>
	<u>707,416</u>	<u>686,400</u>	<u>591,135</u>	<u>850,764</u>
<b><u>FINES &amp; FORFEITURES</u></b>				
Municipal/County Court	<u>48,006</u>	<u>51,600</u>	<u>21,274</u>	<u>50,284</u>
<b><u>MISCELLANEOUS REVENUE</u></b>				
Interest Income	20,642	14,000	12,258	12,500
Mineral Leases	131,156	131,200	91,028	91,028
Miscellaneous Revenue	<u>162,061</u>	<u>49,500</u>	<u>31,789</u>	<u>32,000</u>
	<u>313,859</u>	<u>194,700</u>	<u>135,075</u>	<u>135,528</u>
<b><u>CARNEGIE PUBLIC LIBRARY</u></b>				
Other Contributions/Revenue	<u>46,159</u>	<u>21,000</u>	<u>10,402</u>	<u>15,680</u>
<b><u>OPERATING TRANSFERS-IN</u></b>				
P&L - PILOT	391,200	383,300	383,300	383,300
P&L - Service Reimbursement	198,300	198,300	198,300	-
P&L - IT Reimbursement	12,960	13,000	13,000	-
Water - PILOT	103,200	103,200	103,200	103,200
Water - Service Reimbursement	128,400	128,500	128,500	-
Water - IT Reimbursement	25,200	26,000	26,000	-
Gas - PILOT	236,400	203,100	203,100	203,100
Gas - Service Reimbursement	225,600	226,400	226,400	-
Gas - IT Reimbursement	<u>12,960</u>	<u>13,000</u>	<u>13,000</u>	<u>-</u>
	<u>1,334,220</u>	<u>1,294,800</u>	<u>1,294,800</u>	<u>689,600</u>
Total Revenue	<u>\$ 8,789,264</u>	<u>\$ 8,766,400</u>	<u>\$ 8,823,363</u>	<u>\$ 8,364,941</u>



## GENERAL FUND

### Revenue Details

<u>REVENUE SOURCE</u>	<u>2014 ACTUAL</u>	<u>2015 BUDGET</u>	<u>2015 PROJECTED</u>	<u>2016 BUDGET</u>
<b><u>TAXES</u></b>				
311.01 Property Taxes Current	934,874	959,000	986,111	863,100
311.02 Property Taxes Prior	44,006	28,000	13,178	10,000
319.01 Property Tax Interest	<u>29,652</u>	<u>11,000</u>	<u>10,875</u>	<u>10,000</u>
Property Taxes	<u>\$ 1,008,532</u>	<u>\$ 998,000</u>	<u>\$ 1,010,164</u>	<u>\$ 883,100</u>
311.01 ProRata Share - Library	<u>163,200</u>	<u>147,000</u>	<u>153,296</u>	<u>132,300</u>
Total Property Tax	1,171,732	1,145,000	1,163,460	1,015,400
312.02 Specific Ownership Tax (Auto Prop Tax)	<u>314,554</u>	<u>281,000</u>	<u>245,533</u>	<u>283,420</u>
313.01 Sales Tax	3,542,964	3,630,000	3,715,041	3,817,780
313.02 Motor Vehicle (Sales Tax)	333,277	310,000	372,054	340,000
313.03 Misc Building Use Tax	2,623	3,500	7,371	3,000
313.04 Sales Tax - Marijuana	<u>-</u>	<u>100,000</u>	<u>285,878</u>	<u>255,097</u>
Sales & Use Taxes	3,878,864	4,043,500	4,380,345	4,415,877
314.01 Cigarette Tax	16,358	16,000	14,980	16,053
316.01 Franchise Fees	<u>92,776</u>	<u>95,000</u>	<u>29,272</u>	<u>95,551</u>
Total Taxes	<u>5,474,284</u>	<u>5,580,500</u>	<u>5,833,590</u>	<u>5,826,301</u>
<b><u>LICENSES &amp; PERMITS</u></b>				
321.01 Business Licenses	14,935	16,000	29,170	29,325
321.01-01 Business Application Fees	390	400	420	500
321.02 Contractors License	17,350	18,000	18,500	10,000
321.02-01 Contractors Application	2,000	2,500	2,829	1,500
321.03 Liquor License	7,873	8,000	6,236	5,000
321.04 Marijuana License & Application Fee	<u>97,873</u>	<u>75,000</u>	<u>165,670</u>	<u>-</u>
General Licenses & Permits	140,421	119,900	222,824	46,325
322.01 Building Permits	62,840	50,000	71,630	50,000
322.05 Bike License	2	100	-	-
322.06 Dog License	<u>2,171</u>	<u>2,300</u>	<u>2,330</u>	<u>-</u>
Other Licenses & Permits	2,173	2,400	2,330	-
Total License & Permits	<u>205,434</u>	<u>172,300</u>	<u>296,783</u>	<u>96,325</u>
<b><u>INTERGOVERNMENTAL REVENUE</u></b>				
335.01 Hwy Users Tax Fund (HUTF)	314,865	310,000	305,455	300,165
335.04 Severance Taxes	280,948	222,000	260,681	260,681
335.05 MJ Export Surcharge	-	-	-	50,000
339.05 Housing Authority	21,572	21,600	22,850	21,500
335.03 Visitor Welcome Center	62,496	64,300	50,805	64,278
334.01 State Grants	17,000	53,800	-	53,835
334.02 Police Grants	10,535	13,400	514	-
334.03 Fed Grants	<u>-</u>	<u>80,000</u>	<u>-</u>	<u>-</u>
Grants	27,535	147,200	514	53,835
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Intergovernmental	<u>707,416</u>	<u>765,100</u>	<u>640,305</u>	<u>750,459</u>



## GENERAL FUND

### Revenue Details Continued

		2014	2015	2015	2016
<u>CHARGES FOR SERVICES</u>		<u>ACTUAL</u>	<u>BUDGET</u>	<u>PROJECTED</u>	<u>BUDGET</u>
342.04	School District Security	\$ 37,500	\$ 50,000	\$ 42,857	\$ 50,000
342.01	Dispatch Comm/Services	231,765	200,000	120,340	200,000
344.01	Landfill Disposal Fees	265,773	255,000	286,418	385,000
347.02	Swim Pool	28,253	28,300	25,140	25,000
347.01	Community Center	2,538	3,000	1,856	3,000
347.03	Other Rec Fees	20,703	20,000	17,640	17,514
347.06	Youth Advisory Council	<u>4,374</u>	<u>4,400</u>	<u>4,400</u>	<u>4,400</u>
	Recreation/Culture	<u>27,615</u>	<u>27,400</u>	<u>23,896</u>	<u>24,914</u>
371.04	Delinquent Assessments	<u>88,430</u>	<u>100,000</u>	<u>85,516</u>	<u>95,000</u>
341.01	Zoning	654	600	771	750
342.02	False Alarm	125	100	-	100
342.03	Impoundment Fees	-	-	-	-
343.01	Patching & Repairs	25,437	25,000	6,195	20,000
347.05	Parkland Dedication	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Other Miscellaneous Charges	<u>26,216</u>	<u>25,700</u>	<u>6,966</u>	<u>20,850</u>
	Total Charges for Services	<u>705,552</u>	<u>686,400</u>	<u>591,135</u>	<u>800,764</u>
<u>FINES &amp; FORFEITURES</u>					
351.01	Municipal Ct	43,410	47,000	15,796	44,784
351.02	County	<u>4,596</u>	<u>4,600</u>	<u>5,477</u>	<u>5,500</u>
	Municipal/County Court	<u>48,006</u>	<u>51,600</u>	<u>21,274</u>	<u>50,284</u>
<u>MISCELLANEOUS REVENUE</u>					
361.01	Interest Income	20,642	14,000	12,258	12,500
371.16	Mineral Leases	131,156	131,200	91,028	91,028
	Lease Purchase	-	-	-	-
	Other	-	-	-	-
371.03	Contributions	-	-	-	-
371.08	Penalties	2,114	1,500	1,963	2,000
371.15	Misc Revenue	169,130	48,000	9,947	10,000
371.22	Fleet & Rolling Stock	<u>-</u>	<u>-</u>	<u>19,880</u>	<u>20,000</u>
	Miscellaneous	<u>171,244</u>	<u>49,500</u>	<u>31,789</u>	<u>32,000</u>
	Total Misc Revenue	<u>323,042</u>	<u>194,700</u>	<u>135,075</u>	<u>135,528</u>
<u>CARNEGIE PUBLIC LIBRARY</u>					
	Other Contributions/Revenue	<u>46,159</u>	<u>21,000</u>	<u>10,402</u>	<u>15,680</u>



## GENERAL FUND

### Revenue Details Continued

	<b>2014</b>	<b>2015</b>	<b>2015</b>	<b>2016</b>
<u>OPERATING TRANSFERS-IN</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>PROJECTED</u>	<u>BUDGET</u>
339.02 P&L - PILOT	\$ 391,200	\$ 383,300	\$ 383,300	\$ 383,300
391.02 P&L - Service Reimbursement	198,300	198,300	198,300	-
392.02 P&L - IT Reimbursement	12,960	13,000	13,000	-
339.03 Water - PILOT	103,200	103,200	103,200	103,200
391.03 Water - Service Reimbursement	128,400	128,500	128,500	-
392.03 Water - IT Reimbursement	25,200	26,000	26,000	-
339.04 Gas - PILOT	236,400	203,100	203,100	203,100
391.04 Gas - Service Reimbursement	225,600	226,400	226,400	-
392.04 Gas - IT Reimbursement	<u>12,960</u>	<u>13,000</u>	<u>13,000</u>	<u>-</u>
 Total Transfers-in	 <u>1,334,220</u>	 <u>1,294,800</u>	 <u>1,294,800</u>	 <u>689,600</u>
 Total Revenue	 <u>\$ 8,844,113</u>	 <u>\$ 8,766,400</u>	 <u>\$ 8,823,363</u>	 <u>\$ 8,364,941</u>
 Less				
Library Prop Tax	(163,200)	(147,000)	(153,296)	(132,300)
Carnegie Public Library Other Rev	<u>(46,159)</u>	<u>(21,000)</u>	<u>(10,402)</u>	<u>(15,680)</u>
 <b>Total General Fund</b>	 <b><u>(209,359)</u></b>	 <b><u>8,598,400</u></b>	 <b><u>8,659,665</u></b>	 <b><u>8,216,961</u></b>
 Expenditures	 8,592,343	 9,695,300	 8,804,641	 8,318,128
Net Gain (Loss)	251,770	(928,900)	18,722	46,813



## GENERAL FUND

### Departmental Budget Expenditure Summary

	<u>2014</u>	<u>2015</u>	<u>2015</u>	<u>2016</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>PROJECTED</u>	<u>BUDGET</u>
<u>GENERAL GOVERNMENT</u>				
4111 City Council	\$ 57,731	\$ 58,700	\$ 55,545	\$ 51,800
4113 City Attorney	89,262	94,000	92,400	60,000
4121 Municipal Court	43,978	45,800	45,363	44,301
4132 City Management/Admin	300,369	476,100	284,271	132,785
4135 Information Technology	-	-	-	98,467
4151 Finance & Accounting	621,930	676,300	627,191	214,913
4191 Development Services	222,173	316,100	251,340	277,659
4194 Visitors Welcome Center	68,754	81,300	81,181	76,385
4195 Miscellaneous	408,350	738,700	482,201	591,450
4196 Non-Discretionary Costs	<u>177,236</u>	<u>174,300</u>	<u>344,388</u>	<u>1,587,321</u>
Total General Government	<u>1,989,783</u>	<u>2,661,300</u>	<u>2,263,881</u>	<u>3,135,081</u>
<u>PUBLIC SAFETY</u>				
4211 Police	2,016,732	2,149,800	1,891,410	1,661,157
4215 Dispatch	395,190	432,500	373,867	340,329
4221 Fire	<u>1,360,321</u>	<u>1,454,800</u>	<u>1,316,400</u>	<u>1,202,136</u>
Total Public Safety	<u>3,772,243</u>	<u>4,037,100</u>	<u>3,581,677</u>	<u>3,203,622</u>
<u>PUBLIC WORKS</u>				
4312 Engineering	96,383	166,500	196,703	108,290
4313 Fleet Maintenance	238,727	262,800	239,808	205,412
4314 Streets & Boulevards	1,554,551	1,535,800	1,551,672	957,314
4315 Landfill	<u>283,755</u>	<u>295,500</u>	<u>273,784</u>	<u>194,188</u>
Total Public Works	<u>2,173,416</u>	<u>2,260,600</u>	<u>2,261,967</u>	<u>1,465,204</u>
<u>SPORTS &amp; RECREATION</u>				
4511 Sports & Recreation	417,800	492,200	459,382	337,597
Total Sports & Recreation	<u>417,800</u>	<u>492,200</u>	<u>459,382</u>	<u>337,597</u>
<u>LIBRARY</u>				
4550 Carnegie Public Library	<u>239,101</u>	<u>244,100</u>	<u>237,735</u>	<u>176,624</u>
<b>Total Expenditures</b>	<b><u>\$ 8,592,343</u></b>	<b><u>\$ 9,695,300</u></b>	<b><u>\$ 8,804,641</u></b>	<b><u>\$ 8,318,128</u></b>



## CITY COUNCIL Budget Detail

<u>4111</u>	<u>DESCRIPTION</u>	<u>2014 ACTUAL</u>	<u>2015 BUDGET</u>	<u>2015 PROJECTED</u>	<u>2016 BUDGET</u>
1001	Wages	\$ 49,800	\$ 49,800	\$ 49,800	\$ 49,800
2001	Social Security & Medicare	3,810	3,800	3,810	-
2006	Workers' Comp	77	100	100	-
5031	Travel & Mileage	<u>4,044</u>	<u>5,000</u>	<u>1,835</u>	<u>2,000</u>
	<b>Total Expenditures</b>	<b><u>\$ 57,731</u></b>	<b><u>\$ 58,700</u></b>	<b><u>\$ 55,545</u></b>	<b><u>\$ 51,800</u></b>



## CITY COUNCIL 2016 Wage Schedule

	<u>2015</u> <u>HOURLY</u>	<u>2015</u> <u>ANNUAL</u>	<u>2016</u> <u>HOURLY</u>	<u>2016</u> <u>ANNUAL</u>
<u>CITY COUNCIL (.36)</u>				
Mayor	\$ -	\$ 10,200	\$ -	\$ 10,200
Councilmember	-	6,600	-	6,600
Councilmember	-	6,600	-	6,600
Councilmember	-	6,600	-	6,600
Councilmember	-	6,600	-	6,600
Councilmember	-	6,600	-	6,600
Councilmember	-	<u>6,600</u>	-	<u>6,600</u>
Total Base Wage/Salary		49,800		49,800
Wage Reduction		<u>-</u>		<u>-</u>
<b>Total Wage/Salary</b>		<u><b>\$ 49,800</b></u>		<u><b>\$ 49,800</b></u>



## CITY ATTORNEY Budget Detail

<u>4113</u>	<u>DESCRIPTION</u>	<u>2014 ACTUAL</u>	<u>2015 BUDGET</u>	<u>2015 PROJECTED</u>	<u>2016 BUDGET</u>
1001	Wages	\$ 75,298	\$ 77,300	\$ 72,246	-
1003	Vacation & Sick Pay Off	-	-	-	-
2001	Social Security & Medicare	5,616	5,700	5,385	-
2002	Health Insurance	4,734	5,200	5,683	-
2003	Life Insurance	78	100	72	-
2005	Retirement	2,259	2,300	2,167	-
2006	Workers' Comp	181	200	200	-
3302	Legal Services	-	500	3,324	60,000
5030	Training	-	1,000	578	-
5031	Travel & Mileage	132	500	1,110	-
6012	Dues & Subscriptions	565	800	994	-
6022	Office Expense	-	200	231	-
6023	Other Operating Expense	399	-	-	-
6032	Small Equipment	<u>-</u>	<u>200</u>	<u>411</u>	<u>-</u>
9905		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<b>Total Expenditures</b>	<b><u>\$ 89,262</u></b>	<b><u>\$ 94,000</u></b>	<b><u>\$ 92,400</u></b>	<b><u>\$ 60,000</u></b>



## CITY ATTORNEY 2016 Wage Schedule

	<u>2015</u> <u>HOURLY</u>	<u>2015</u> <u>ANNUAL</u>	<u>2016</u> <u>HOURLY</u>	<u>2016</u> <u>ANNUAL</u>
<u>CITY ATTORNEY (.36)</u>				
City Attorney	-	\$ 77,300	-	\$ -
Total Base Wage/Salary		77,300		-
Wage Reduction		-		-
<b>Total Wage/Salary</b>		<u>\$ 77,300</u>		<u>\$ -</u>



## MUNICIPAL COURT Budget Detail

<u>4121</u>	<u>DESCRIPTION</u>	<u>2014</u> <u>ACTUAL</u>	<u>2015</u> <u>BUDGET</u>	<u>2015</u> <u>PROJECTED</u>	<u>2016</u> <u>BUDGET</u>
1001	Wages	\$ 39,330	\$ 40,200	\$ 40,184	\$ 42,301
1003	Vacation & Sick Pay Off	380	-	-	-
2001	Social Security & Medicare	2,963	3,100	2,998	-
2003	Life Insurance	78	100	72	-
2005	Retirement	496	600	550	-
2006	Workers' Comp	195	300	300	-
3102	Credit Card Fees	70	100	159	300
3302	Court Appointed Counsel	-	-	-	-
3303	Substitute Judge	-	-	-	500
5036	Jail Expenses	250	500	-	100
6012	Dues & Subscriptions	60	100	103	300
6022	Office Expense	-	300	646	600
6023	Other Operating Expense	4	-	-	-
6032	Small Equipment	-	300	351	200
6035	Stationery & Forms	<u>152</u>	<u>200</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>		<b><u>\$ 43,978</u></b>	<b><u>\$ 45,800</u></b>	<b><u>\$ 45,363</u></b>	<b><u>\$ 44,301</u></b>



## MUNICIPAL COURT 2016 Wage Schedule

	<u>2015</u> <u>HOURLY</u>	<u>2015</u> <u>ANNUAL</u>	<u>2016</u> <u>HOURLY</u>	<u>2016</u> <u>ANNUAL</u>
<u>MUNICIPAL COURT (.36)</u>				
Judge	\$ -	\$ 23,674	\$ -	\$ 23,674
Substitute Judge	-	-	-	-
Court Manager .50	16.24	<u>16,900</u>	-	<u>18,627</u>
Total Base Wage/Salary		40,574		42,301
Wage Reduction		<u>-</u>	-	<u>-</u>
<b>Total Wage/Salary</b>		<b><u>\$ 40,574</u></b>		<b><u>\$ 42,301</u></b>



## CITY MANAGEMENT/ADMINISTRATION

### Budget Detail

<u>4132</u>	<u>DESCRIPTION</u>	<u>2014</u> <u>ACTUAL</u>	<u>2015</u> <u>BUDGET</u>	<u>2015</u> <u>PROJECTED</u>	<u>2016</u> <u>BUDGET</u>
1001	Wages	\$ 224,199	\$ 366,200	\$ 210,738	\$ 120,461
1002	Overtime	-	500	\$ -	\$ -
1003	Vacation & Sick Pay Off	15,468	4,200	5,909	924
2001	Social Security & Medicare	17,568	28,400	15,920	-
2002	Health Insurance	19,430	48,700	26,839	-
2003	Life Insurance	198	500	195	-
2005	Retirement	7,191	10,400	5,793	-
2006	Workers' Comp	1,165	1,400	744	-
2007	Unemployment Ins	-	-	-	-
3304	Other Professional Services	-	-	-	-
4305	Radio/Communications	2,036	1,700	1,260	1,400
4313	Equipment Repair	-	200	-	-
4340	Vehicle Maintenance	931	1,000	1,589	-
5003	Car Allowance	15	100	-	-
5031	Travel & Mileage	9,416	5,100	7,881	10,000
6012	Dues & Subscriptions	413	300	518	-
6022	Office Expense	-	1,500	2,131	-
6023	Other Operating Expense	1,775	-	156	-
6032	Small Equipment	-	1,500	599	-
6035	Stationery & Forms	564	400	-	-
	Total Management/Admin	<u>\$ 300,369</u>	<u>\$ 472,100</u>	<u>\$ 280,271</u>	<u>\$ 132,785</u>
<u>4140</u>	<u>ELECTIONS</u>				
5019	Elections	-	4,000	4,000	-
6023	Other Operating	-	-	-	-
	Total Elections	<u>-</u>	<u>4,000</u>	<u>4,000</u>	<u>-</u>
	<b>Total Expenditures</b>	<b><u>\$ 300,369</u></b>	<b><u>\$ 476,100</u></b>	<b><u>\$ 284,271</u></b>	<b><u>\$ 132,785</u></b>

Notes: Combined Manager & Clerk  
Allocated Direct Labor Costs

301,565



## CITY MANAGEMENT/ADMINISTRATION 2016 Wage Schedule

	<u>2015</u> <u>HOURLY</u>	<u>2015</u> <u>ANNUAL</u>	<u>2016</u> <u>HOURLY</u>	<u>2016</u> <u>ANNUAL</u>
<u>CITY MANAGER (.36)</u>				
City Manager	\$ -	\$ 100,000	\$ -	\$ 103,084
HR Director/Exec Secretary	25.00	52,000	26.52	55,168
Intern .25	-	11,000	-	38,000
City Clerk	-	63,600	-	72,484
Assistant Clerk	21.40	44,500	21.40	37,233
Assistant City Clerk	16.24	16,900	17.91	18,627
Information Technician *	-	-	-	-
Support Info Technician .75 *	-	-	-	-
Total Base Wage/Salary		288,000		324,596
Position Allocation		-		(204,135)
<b>Total Wage/Salary</b>		<b><u>\$ 288,000</u></b>		<b><u>\$ 120,461</u></b>

Note: \*Moved to separate department in 2016



## INFORMATION TECHNOLOGY Budget Detail

<u>4135</u>	<u>DESCRIPTION</u>	<u>2014 ACTUAL</u>	<u>2015 BUDGET</u>	<u>2015 PROJECTED</u>	<u>2016 BUDGET</u>
1001	Wages	-	-	-	\$ 53,364
1003	Vacation & Sick Pay Off	-	-	-	-
2001	Social Security & Medicare	-	-	-	-
2002	Health Insurance	-	-	-	-
2003	Life Insurance	-	-	-	-
2005	Retirement	-	-	-	-
2006	Workers' Comp	-	-	-	-
5029	Telephone	-	-	-	1,400
5031	Training/Travel/Mileage	-	-	-	10,000
6012	Dues & Subscriptions	-	-	-	-
6022	Office Expense	-	-	-	-
6040	Software Licenses **	-	-	-	17,072
6041	Subscription Fees	-	-	-	7,500
6042	Projects *	-	-	-	3,662
6043	Windows Server *	-	-	-	5,469
6032	Small Equipment	-	-	-	-
	<b>Total Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 98,467</u>

Notes: Allocated Direct Labor Costs 37,431  
 \* Taken from one time revenues  
 \*\* Partially (\$7,735) Taken from one time revenues  
 2015 Actual cost included in City Manager department account



## INFORMATION TECHNOLOGY 2016 Wage Schedule

	<u>2015</u> <u>HOURLY</u>	<u>2015</u> <u>ANNUAL</u>	<u>2016</u> <u>HOURLY</u>	<u>2016</u> <u>ANNUAL</u>
<u>INFORMATION TECHNOLOGY</u>				
Director	25.96	54,000	25.96	\$ 54,165
Support Info Technician .75	15.50	<u>24,200</u>	15.50	<u>32,240</u>
Total Base Wage/Salary		78,200		86,405
Position Allocation		<u>-</u>	-	<u>(33,041)</u>
<b>Total Wage/Salary</b>		<b><u>\$ 78,200</u></b>		<b><u>\$ 53,364</u></b>



## FINANCE Budget Detail

<u>4151</u>	<u>DESCRIPTION</u>	<u>2014 ACTUAL</u>	<u>2015 BUDGET</u>	<u>2015 PROJECTED</u>	<u>2016 BUDGET</u>
1001	Wages	\$ 422,689	\$ 444,800	\$ 418,858	\$ 185,798
1002	Overtime	115	200	288	700
1003	Vacation & Sick Pay Off	13,023	13,700	9,768	615
2001	Social Security & Medicare	31,941	36,500	32,969	-
2002	Health Insurance	96,929	115,200	90,094	-
2003	Life Insurance	768	800	689	-
2005	Retirement	12,194	14,300	11,677	-
2006	Workers' Comp	1,267	1,500	1,104	-
3402	Outside Contract Services	-	10,000	19,942	-
4313	Equipment Repair	325	300	213	-
5003	Car Allowance	16,663	17,000	16,500	-
5004	Clothing Allowance	800	800	1,371	800
5021	Postage	21,110	16,000	19,868	21,500
5030	Training/Travel/Mileage	1,589	1,600	1,260	3,500
5031	Travel & Mileage	900	1,100	71	-
6022	Office Expense	120	1,000	1,206	2,000
6023	Admin Other Operating	1,342	-	-	-
6032	Small Equipment	<u>155</u>	<u>1,500</u>	<u>1,313</u>	<u>-</u>
	<b>Total Expenditures</b>	<b><u>\$ 621,930</u></b>	<b><u>\$ 676,300</u></b>	<b><u>\$ 627,191</u></b>	<b><u>\$ 214,913</u></b>

Note: Allocated Direct Labor Costs

(73,072)



## FINANCE 2016 Wage Schedule

<u>DEPARTMENT</u>	<u>2015 HOURLY</u>	<u>2015 ANNUAL</u>	<u>2016 HOURLY</u>	<u>2016 ANNUAL</u>
<u>FINANCE-ACCOUNTING-EDP</u>				
Finance Director (.36)	\$ -	\$ 77,200	\$ -	\$ 81,984
Purchasing Agent (.36)	21.38	44,500	21.42	44,554
Accts. Payable/Fin. Clerk (.36)	20.27	42,200	20.31	42,246
Payroll Clerk	20.00	8,300	20.04	40,000
Delinquent Clerk/Cashier (.36)	18.44	<u>38,400</u>	18.48	<u>38,439</u>
Total Base Wage/Salary		210,600		247,223
Position Allocation		<u>-</u>		<u>(61,425)</u>
<b>Total Wage/Salary</b>		<b><u>\$ 210,600</u></b>		<b><u>\$ 185,798</u></b>



## DEVELOPMENT SERVICES

### Budget Detail

<u>4191</u>	<u>DESCRIPTION</u>	<u>2014</u> <u>ACTUAL</u>	<u>2015</u> <u>BUDGET</u>	<u>2015</u> <u>PROJECTED</u>	<u>2016</u> <u>BUDGET</u>
1001	Wages	\$ 161,570	\$ 182,600	\$ 157,872	\$ 51,330
1003	Vacation & Sick Pay Off	-	-	12,067	-
2001	Social Security & Medicare	11,822	14,000	13,129	-
2002	Health Insurance	21,455	24,300	21,752	-
2003	Life Insurance	222	300	175	-
2005	Retirement	3,739	5,500	5,357	-
2006	Workers' Comp	1,691	1,700	1,932	-
3304	<u>Outside/Professional Services:</u>	-	-	-	-
	Comprehensive Plan *	-	-	-	31,250
	TURA ***	-	-	-	10,000
	Historic Preservation Commission *	-	-	-	1,000
3402	Contract Services **	783	700	6,985	150,709
	Planning Creative District *	-	64,000	-	23,520
	Planning Commission *	-	-	-	1,000
4305	WiFi/Cellphone	1,001	1,000	462	700
4340	Vehicle Repair & Maintenance	243	300	24	-
4341	Vehicle Gasoline	1,030	1,000	388	2,000
5001	Advertising & Publications	-	100	80	-
5020	Planning Commission	-	-	-	-
5029	Telephone	811	700	132	-
5030	Training/Travel/Mileage	2,858	3,900	2,550	5,000
5031	Travel & Mileage	10,293	10,200	19,215	-
6012	Due & Subscriptions	354	200	437	1,000
6022	Office Expense	-	1,200	1,320	150
6023	Other Operating Expense	1,159	500	1,221	-
6032	Small Equipment	512	800	756	-
6034	Software Upgrades/Support	2,630	3,000	5,486	-
6035	Stationery & Forms	-	100	-	-
	Total Expenditures	<u>\$ 222,173</u>	<u>\$ 316,100</u>	<u>\$ 251,340</u>	<u>\$ 277,659</u>
	Allocated Direct Labor Costs				62,485

Notes: \*Taken from one time revenues  
 \*\* Contract Services -Partial (\$55,000) taken from one time revenues  
 \*\*\* TURA -Partial (\$5,000) taken from one time revenues



## DEVELOPMENT SERVICES 2016 Wage Schedule

	<u>2015</u> <u>HOURLY</u>	<u>2015</u> <u>ANNUAL</u>	<u>2016</u> <u>HOURLY</u>	<u>2016</u> <u>ANNUAL</u>
<u>INSPECTION (1.09)</u>				
Development Services Director	\$ -	\$ -	\$ -	\$ 69,671
Development Assistant	-	-	-	33,849
City Planner	-	72,400	-	-
Assistant City Planner	17.92	37,300	-	-
Building Inspector	-	62,200	-	-
Secretary .33	15.46	<u>10,700</u>	-	<u>-</u>
 Total Base Wage/Salary		 182,600		 103,520
 Position Allocation		 <u>-</u>		 <u>(52,190)</u>
 <b>Total Wage/Salary</b>		 <b><u>\$ 182,600</u></b>		 <b><u>\$ 51,330</u></b>

2015 budget is combined old Planning plus Inspection



## VISITOR WELCOME CENTER Budget Detail

<u>4194</u>	<u>DESCRIPTION</u>	<u>2014</u> <u>ACTUAL</u>	<u>2015</u> <u>BUDGET</u>	<u>2015</u> <u>PROJECTED</u>	<u>2016</u> <u>BUDGET</u>
1001	Wages	\$ 35,270	\$ 46,300	\$ 35,542	\$ 43,085
1003	Vacation & Sick Pay Off	-	-	-	-
2001	Social Security & Medicare	2,607	3,500	2,649	-
2002	Health Insurance	4,734	5,000	4,902	-
2003	Life Insurance	78	100	82	-
2005	Retirement	725	900	754	-
2006	Workers' Comp	134	200	156	-
4302	Building Maintenance	9,251	5,000	13,423	8,500
5004	Uniforms	-	500	1,678	1,500
5029	Telephone & Fax	1,715	1,800	5,945	2,400
5031	Training/Travel/Mileage	982	2,500	842	3,000
5032	Utilities	7,044	7,300	7,253	7,000
5033	Volunteer Enhancements	5,049	7,000	3,118	9,000
6004	Books & Periodicals	-	-	-	-
6006	Coffee & Condiments	896	900	2,058	800
6010	Copier	-	-	-	-
6022	Office Expense	101	200	2,663	1,100
6023	Admin & Other Operating	<u>168</u>	<u>100</u>	<u>116</u>	<u>-</u>
	<b>Total Expenditures</b>	<b><u>\$ 68,754</u></b>	<b><u>\$ 81,300</u></b>	<b><u>\$ 81,181</u></b>	<b><u>\$ 76,385</u></b>



## VISITOR WELCOME CENTER 2016 Wage Schedule

	<u>2015 HOURLY</u>	<u>2015 ANNUAL</u>	<u>2016 HOURLY</u>	<u>2016 ANNUAL</u>
<u>Welcome Center (.36)</u>				
Center Manager	20.06	\$ 31,300	14.46	\$ 30,085
Assistant Manager part time	12.00	<u>15,000</u>	11.00	<u>13,000</u>
Total Base Wage/Salary		46,300		43,085
Wage Reduction		<u>-</u>		<u>-</u>
<b>Total Wage/Salary</b>		<b><u>\$ 46,300</u></b>		<b><u>\$ 43,085</u></b>



## MISCELLANEOUS

### Budget Detail

<u>4195</u>	<u>DESCRIPTION</u>	<u>2014</u> <u>ACTUAL</u>	<u>2015</u> <u>BUDGET</u>	<u>2015</u> <u>PROJECTED</u>	<u>2016</u> <u>BUDGET</u>
<u>SHARED OPERATING EXPENSE</u>					
2010	Employee Recognition	\$ -	\$ -	\$ -	\$ 20,000
3102	Health Ins Fees	12,701	21,000	996	21,000
3103	Recording Fees	2,736	4,000	727	4,000
3105	Treasurer's Fees	37,776	40,000	46,043	40,000
3301	Audit	13,031	10,000	8,302	10,000
3303	Payroll Services	19,974	10,000	19,768	20,000
3402	Outside Contract Services	34,776	125,000	78,309	100,000
4302	Building Maintenance	6,540	15,000	3,217	15,000
4331	Industrial Park-Street Lights	3,467	3,000	3,017	3,000
4340	Repair & Maintenance	96	200	254	53,500
4401	Parking Lot Rental	973	1,000	1,652	1,000
5001	Advertising & Publications	9,098	7,500	7,269	7,500
5021	Postage	8,312	7,200	6,034	7,200
5029	Telephone	9,675	10,000	12,526	10,000
5032	Utilities-City Hall & Annex	25,540	12,000	26,231	12,000
5032	Utilities-Senior Citizen Center	-	14,000	-	14,000
6010	Copier	13,499	13,300	13,443	13,000
6012	Dues & Subscriptions	8,179	10,500	15,695	10,500
6016	Janitorial Supplies	9,975	10,000	9,748	10,000
6018	IT Supplies & SW Upgrades	5,487	6,500	4,268	6,500
6019	COG Annual Dues	13,000	13,000	13,000	13,000
6022	Office Expense	11,839	22,000	21,964	7,000
6023	Other Operating Expense	11,140	7,000	9,620	-
6028	Safety Account	718	1,000	164	1,000
6032	Small Equipment	-	-	-	21,500
7202	Capital/Outlay/Equip	<u>12,975</u>	<u>40,000</u>	<u>28,771</u>	<u>-</u>
	Total Shared Operating Expense	<u>271,507</u>	<u>403,200</u>	<u>331,017</u>	<u>420,700</u>
<u>TROLLEY OPERATIONS</u>					
9201	Trolley Wages	6,851	9,400	5,552	9,400
9202	Trolley Maintenance	<u>4,388</u>	<u>3,500</u>	<u>997</u>	<u>3,500</u>
	Total Trolley Operations	<u>11,239</u>	<u>12,900</u>	<u>6,549</u>	<u>12,900</u>



## MISCELLANEOUS Budget Detail

	<u>2014 ACTUAL</u>	<u>2015 BUDGET</u>	<u>2015 PROJECTED</u>	<u>2016 BUDGET</u>
<b><u>9010 CONTRACT SERVICES</u></b>				
Noah's Ark Animal Welfare	25,000	25,000	25,000	25,000
H. R. Sayre Senior Citizens	19,400	19,400	19,400	25,000
Crossroads Turning Point	<u>26,000</u>	<u>26,000</u>	<u>26,000</u>	<u>26,000</u>
Total Contract Services	<u>70,400</u>	<u>70,400</u>	<u>70,400</u>	<u>76,000</u>
<b><u>9020 ART and CULTURE</u></b>				
Arts & Culture Advisory Commission	-	4,500	4,500	20,000
S. CO Repertory Theatre	-	1,000	1,000	-
Trinidad Area Arts Council	-	4,250	4,250	-
AR Mitchell Museum	<u>-</u>	<u>1,000</u>	<u>1,000</u>	<u>-</u>
Total Art and Culture	<u>-</u>	<u>10,750</u>	<u>10,750</u>	<u>20,000</u>
<b><u>9030 COMMUNITY SERVICES</u></b>				
Advocates Against Domestic Assault	7,000	7,000	7,000	7,000
TLAC Economic Development	10,800	10,800	10,800	-
S. CO Development Disability Services	-	1,350	1,350	1,350
Youth Advisory Council	7,704	7,700	5,220	7,000
Farmers Market	-	1,000	1,000	1,000
Rural Philanthropy Days	-	-	-	-
Hometown Holidays	-	1,000	1,000	2,000
Terra Firma Recycling	-	-	-	-
HULA (Huerfano-LAC) Early Child	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,500</u>
Total Community Services	<u>25,504</u>	<u>28,850</u>	<u>26,370</u>	<u>20,850</u>
<b><u>9050 OTHER</u></b>				
TLAC Chamber of Commerce	12,600	12,600	12,600	10,000
Explorer Program	-	-	-	6,000
Fireworks	-	-	-	25,000
S. CO Coal Miners Mem (CIP)	-	-	-	-
Mt. San Rafael Hospital	-	-	-	-
Miscellaneous	<u>14,100</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other	<u>26,700</u>	<u>12,600</u>	<u>12,600</u>	<u>41,000</u>
Total Support & Donations	<u>122,604</u>	<u>122,600</u>	<u>120,120</u>	<u>157,850</u>
<b><u>9900 RESERVE LIABILITY</u></b>				
9901Accrued Vac/Sick/Leave	-	-	-	-
9901Contingency	-	200,000	24,514	-
9905Health Ins/HRA/Wellness	<u>3,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Reserve Liability	<u>3,000</u>	<u>200,000</u>	<u>24,514</u>	<u>-</u>
<b>Total Expenditures</b>	<b><u>\$ 408,350</u></b>	<b><u>\$ 738,700</u></b>	<b><u>\$ 482,201</u></b>	<b><u>\$ 591,450</u></b>



## MISCELLANEOUS 2016 Wage Schedule

	<u>2015 HOURLY</u>	<u>2015 ANNUAL</u>	<u>2016 HOURLY</u>	<u>2016 ANNUAL</u>
<u>Miscellaneous</u>				
Trolley Drivers	\$ 10.00	<u>\$ 9,400</u>	\$ 10.00	<u>\$ 9,400</u>
Total Base Wage/Salary		9,400		9,400
Wage Reduction		<u>-</u>		<u>-</u>
<b>Total Wage/Salary</b>		<b><u>\$ 9,400</u></b>		<b><u>\$ 9,400</u></b>



# NON-DISCRETIONARY COSTS (General Fund)

## Budget Detail

<u>4196</u>	<u>DESCRIPTION</u>	<u>2014 ACTUAL</u>	<u>2015 BUDGET</u>	<u>2015 PROJECTED</u>	<u>2016 BUDGET</u>
<u>SHARED OPERATING EXPENSE</u>					
1003	Sick Payoff	\$ -	\$ -	\$ -	\$ 12,665
2001	Social Security & Medicare	-	-	-	257,823
2002	Health Insurance	-	-	-	818,268
2003	Life Insurance	-	-	-	12,046
2005	Retirement	-	-	-	102,893
5025	CIRSA Insurance *	<u>\$ 177,236</u>	<u>\$ 174,300</u>	<u>\$ 344,388</u>	<u>\$ 383,626</u>
<b>Total Expenditures</b>		<u><b>\$ 177,236</b></u>	<u><b>\$ 174,300</b></u>	<u><b>\$ 344,388</b></u>	<u><b>\$ 1,587,321</b></u>

Notes: Uncontrollable costs such as employee benefit costs and insurance are budgeted here as a consolidated cost rather than in each general fund department

\*Property/Liability and Worker's Comp



## POLICE Budget Detail

<u>4211</u>	<u>DESCRIPTION</u>	<u>2014 ACTUAL</u>	<u>2015 BUDGET</u>	<u>2015 PROJECTED</u>	<u>2016 BUDGET</u>
1001	Wages	\$ 1,063,070	\$ 1,152,800	\$ 1,073,178	\$ 1,123,750
1002	Overtime	47,510	46,300	69,077	46,000
1003	Vacation & Sick Pay Off	29,513	31,600	16,807	12,000
1004	Holiday Comp	62,113	84,200	1,917	66,313
2001	Social Security & Medicare	18,386	21,800	19,007	-
2002	Health Insurance	280,401	301,000	260,503	-
2003	Life Insurance	1,878	2,200	1,800	-
2004	Pension	117,484	118,300	119,626	105,794
2004	FPPA	-	8,100	-	8,100
2005	Retirement	1,023	1,000	914	-
2006	Workers' Comp	75,340	70,000	55,979	-
2007	Unemployment Insurance	5,291	-	-	-
4302	Building Maintenance	1,895	2,000	550	1,500
4305	Communications & Radio	1,328	2,000	4,946	1,500
	Body Cameras *	-	-	-	1,000
4313	Equipment Repair *	1,074	500	475	500
4340	Vehicle Repair & Maintenance	49,999	40,000	16,401	25,000
4341	Vehicle Gasoline & Diesel	70,173	70,000	37,247	67,000
4402	Building Rental Lease	12,780	12,800	10,955	12,800
5004	Uniform **	16,037	23,000	24,148	25,000
5005	Dry Cleaning	1,598	1,200	-	-
5007	Emergency Prep	-	-	-	-
5009	Fire Arms Training **	6,290	10,000	14,551	22,000
5011	Controlled Substance	2,815	-	-	-
5029	Telephone	16,442	16,200	13,487	13,000
5030	Training/Travel/Mileage	8,481	9,000	7,574	12,000
5031	Travel & Mileage	868	1,200	237	-
5032	Utilities	6,760	6,300	5,086	6,300
6001	Animal Control Supplies **	3,767	4,500	5,928	4,500
6010	Photo Copier	3,281	2,800	4,185	4,400
6011	Crime Control Investigations	12,946	15,800	16,670	12,000
6012	Dues & Subscriptions	680	1,000	2,803	4,500
6016	Janitor Supplies & Maintenance	6,242	6,200	5,780	6,500
6018	IT Supplies & SW Upgrades	1,595	2,500	263	-
6022	Office Expense	2,050	2,300	3,099	3,000
6023	Other Operating Expense	4,855	3,500	3,266	-
6032	Small Equipment	2,886	2,200	3,570	-
6035	Stationery & Forms	1,556	1,500	-	2,000
6037	SWAT	-	17,500	17,500	7,000
7101	Principal/Vehicle Lease *	29,447	30,500	30,467	30,500
7102	Interest/Vehicle Lease *	3,013	2,000	2,148	2,200
7201	Capital Outlay *	45,865	26,000	41,267	35,000
8901	Grants Expense	-	-	-	-
	<b>Total Police Expenditures</b>	<b><u>2,016,732</u></b>	<b><u>2,149,800</u></b>	<b><u>1,891,410</u></b>	<b><u>1,661,157</u></b>

Allocated Direct Labor Costs

71,653

Notes: \* Taken from one time revenues

\*\* Uniforms -Partial (\$8,500) taken from one time revenues

\*\* Fire Arms Training -Partial (\$5,000) taken from one time revenues

\*\* Animal Control Supplies -Partial (\$2,200) taken from one time revenues



## POLICE 2016 Wage Schedule

	<u>2015 HOURLY</u>	<u>2015 ANNUAL</u>	<u>2016 HOURLY</u>	<u>2016 ANNUAL</u>
<u>POLICE - SWORN PERSONNEL (3.45)</u>				
Chief	\$ -	\$ 68,800	\$ -	\$ 68,874
Captain	-	56,181	-	56,265
Sgt - Watch Commander	21.07	43,800	22.29	46,364
Sgt - Watch Commander	21.07	43,800	22.01	45,782
Sgt - Watch Commander	21.52	44,800	22.58	46,968
Sgt - Watch Commander	21.58	44,900	22.04	45,845
Sgt - Watch Commander	20.51	42,700	21.49	44,701
Detective Sergeant	21.44	44,600	22.42	46,636
Detective Sergeant	21.60	44,900	23.40	48,674
Detective Sergeant	21.52	44,800	22.62	47,051
Officer	19.03	39,600	19.99	41,581
Officer	18.03	37,500	19.05	39,626
Officer	19.05	39,600	20.75	43,162
Officer	19.05	39,600	19.89	41,373
Officer	19.05	39,600	18.10	37,650
Officer	18.75	39,000	20.03	41,665
Officer	19.05	39,600	20.75	43,162
Officer	19.77	41,100	18.06	37,567
Officer	19.05	39,600	18.10	37,650
Officer	18.97	39,500	20.56	42,767
Officer	19.05	39,600	20.82	43,308
Officer	19.05	39,600	18.06	37,567
Officer	19.05	39,600	20.56	42,767
Officer	19.05	39,600	20.03	41,664
ACO/Code Enforcement Officer	18.97	<u>39,500</u>	-	<u>-</u>
Sworn Subtotal		1,071,881		1,068,669
Shift Differential		<u>37,000</u>		<u>50,097</u>
Total Sworn		<u>1,108,881</u>		<u>1,118,766</u>
<u>NON-SWORN PERSONNEL</u>				
Secretary (.36)	15.66	32,600	16.46	34,230
Office Clerk	11.00	<u>11,400</u>	12.00	<u>24,960</u>
Non-Sworn Subtotal		<u>44,000</u>		<u>59,190</u>
Total Base Wage/Salary		1,152,881		1,177,956
Position Allocation		<u>-</u>		<u>(54,206)</u>
<b>Total Wage/Salary</b>		<b><u>\$ 1,152,881</u></b>		<b><u>\$ 1,123,750</u></b>



## DISPATCH Budget Detail

<u>4215</u>	<u>DESCRIPTION</u>	<u>2014 ACTUAL</u>	<u>2015 BUDGET</u>	<u>2015 PROJECTED</u>	<u>2016 BUDGET</u>
1001	Wages	\$ 277,702	\$ 298,000	\$ 256,324	\$ 305,274
1002	Overtime	3,366	4,200	2,224	5,000
1003	Vacation & Sick Pay Off	671	1,900	10,405	-
1004	Holiday Comp	15,271	16,800	16,800	18,179
2001	Social Security & Medicare	21,367	24,500	19,443	-
2002	Health Insurance	54,262	63,000	52,618	-
2003	Life Insurance	618	700	483	-
2005	Retirement	7,960	9,600	8,069	-
2006	Workers' Comp	684	500	667	-
4313	Equipment Repair	72	100	-	100
4402	Building Rental Lease	1,927	1,900	1,651	1,927
5004	Clothing Allowance	-	500	-	350
5005	Dry Cleaning	-	-	-	-
5029	Telephone	100	100	75	100
5030	Training/Travel/Mileage	760	1,100	-	800
5032	Utilities	4,608	4,700	843	4,700
6010	Photo Copier	657	600	673	600
6012	Dues & Subscriptions	-	-	-	1,000
6016	Janitor Supply & Maintenance	801	800	823	800
6018	IT Supplies & SW Upgrades	-	1,000	-	-
6022	Office Expense	909	1,000	1,169	1,000
6023	Other Operating Expense	1,735	1,000	1,600	-
6032	Small Equipment	1,720	500	-	500
	<b>Total Expenditures</b>	<b><u>\$ 395,190</u></b>	<b><u>\$ 432,500</u></b>	<b><u>\$ 373,867</u></b>	<b><u>\$ 340,329</u></b>



## DISPATCH 2016 Wage Schedule

	<u>2015</u> <u>HOURLY</u>	<u>2015</u> <u>ANNUAL</u>	<u>2016</u> <u>HOURLY</u>	<u>2016</u> <u>ANNUAL</u>
<u>DISPATCHERS (.36)</u>				
Communication Director	\$ -	\$ 39,600	\$ -	\$ 39,646
Dispatch/Clerk	16.96	35,300	16.94	35,236
Dispatch/Clerk	16.29	33,900	17.12	35,611
Dispatch/Clerk	17.39	36,200	17.50	36,401
Dispatch/Clerk	16.16	33,600	18.48	38,439
Dispatch/Clerk	16.68	34,700	17.08	35,527
Dispatch/Clerk	16.64	34,600	17.17	35,715
Dispatch/Clerk	16.64	<u>34,600</u>	16.25	<u>33,800</u>
Subtotal		282,500		290,375
Shift Differential		<u>15,500</u>		<u>14,899</u>
Total Base Wage/Salary		298,000		305,274
Wage Reduction		<u>-</u>		<u>-</u>
<b>Total Wage/Salary</b>		<b><u>\$ 298,000</u></b>		<b><u>\$ 305,274</u></b>



## FIRE Budget Detail

<u>4221</u>	<u>DESCRIPTION</u>	<u>2014 ACTUAL</u>	<u>2015 BUDGET</u>	<u>2015 PROJECTED</u>	<u>2016 BUDGET</u>
1001	Wages	\$ 704,905	\$ 756,700	\$ 682,333	\$ 761,517
1002	Overtime	91,192	73,700	88,612	45,000
1003	Vacation & Sick Pay Off	21,001	26,300	24,672	4,500
1004	Holiday Comp	47,919	46,300	41,139	47,919
2001	Social Security & Medicare	11,160	13,100	11,090	-
2002	Health Insurance	127,484	143,000	146,757	-
2003	Life Insurance	1,236	1,300	1,152	-
	FF Heart/Circa Ins *	-	-	-	2,100
2004	Pension	171,556	105,200	170,095	105,200
2004	FPPA	-	73,000	-	73,000
2006	Workers' Comp	78,972	81,000	66,005	-
3402	Contractual Services	9,321	11,500	9,043	8,500
4302	Building Maintenance	2,109	2,000	3,043	-
4305	Communication & Radio **	575	700	-	51,500
4313	Equipment Repair	3,738	3,500	1,310	4,000
4340	Vehicle Repair & Maintenance	18,169	16,000	10,447	16,000
4341	Vehicle Gas & Diesel	14,058	12,000	8,319	12,000
5004	Clothing Allowance	5,700	5,700	5,700	5,700
5015	Hazmat	247	1,400	431	1,500
5017	Health & Fitness	1,125	1,000	891	1,000
5029	Telephone	3,379	3,300	3,078	3,500
5030	Training/Travel/Mileage	8,538	12,000	2,346	16,500
5031	Travel & Mileage	2,192	3,500	1,824	-
5032	Utilities	16,718	17,500	19,968	17,500
6010	Copier Rental	1,260	1,200	1,080	1,300
6012	Dues & Subscriptions	885	1,000	1,406	1,000
6013	EMS Supplies	3,232	3,000	2,936	4,000
6014	Fire Prevention ***	1,941	2,000	2,000	2,500
6015	Firefighting Supplies	6,655	7,000	8,309	14,000
6016	Janitor Supplies & Maintenance	1,809	1,500	1,294	2,000
6022	Office Expense	-	500	223	-
6023	Other Operating Expense	1,257	500	649	-
6032	Small Equipment	1,948	2,000	-	-
6035	Stationery & Forms	40	400	250	400
7101	Lease Principal	-	-	-	-
7102	Lease Interest	-	-	-	-
7201	Machinery & Equipment	-	26,000	-	-
8901	Grant Expense	-	-	-	-
	<b>Total Expenditures</b>	<b><u>\$ 1,360,321</u></b>	<b><u>\$ 1,454,800</u></b>	<b><u>\$ 1,316,400</u></b>	<b><u>\$ 1,202,136</u></b>

Allocated Direct Labor Costs

67,988

Notes: \* Taken from one time revenues

\*\* Communication & Radio -Partial (\$49,500) taken from one time revenues

\*\*\* Fire Prevention -Partial (\$500) taken from one time revenues



## FIRE 2016 Wage Schedule

	<u>2015 HOURLY</u>	<u>2015 ANNUAL</u>	<u>2016 HOURLY</u>	<u>2016 ANNUAL</u>
<u>FIRE DEPARTMENT (5.82)</u>				
Chief	\$ -	\$ 62,200	\$ -	\$ 68,084
Captain	16.35	47,700	17.08	49,884
Captain	16.36	47,800	16.78	49,010
Captain	16.68	48,700	16.58	48,427
Captain	16.33	47,700	16.58	48,427
Captain	-	-	16.97	49,563
Captain	-	-	16.84	49,185
Engineer	15.49	45,200	16.09	46,972
Engineer	15.55	45,400	16.09	46,972
Engineer	15.66	45,700	16.16	47,175
Engineer	15.52	45,300	16.03	46,797
Engineer	16.89	49,300	14.89	43,477
Engineer	15.59	45,500	14.89	43,477
Engineer	15.79	46,100	-	-
Engineer	16.25	47,500	-	-
Fireman	14.44	42,200	14.68	42,866
Fireman	14.44	42,200	14.72	42,982
Fireman	-	-	13.76	40,187
Fireman	14.44	<u>42,200</u>	14.70	<u>42,924</u>
Subtotal		750,700		806,409
Certifications		<u>6,000</u>		<u>8,200</u>
Total Base Wage/Salary		756,700		814,609
Position Allocation		<u>-</u>		<u>(53,092)</u>
<b>Total Wage/Salary</b>		<b><u>\$ 756,700</u></b>		<b><u>\$ 761,517</u></b>



## ENGINEERING

### Budget Detail

<u>4312</u>	<u>DESCRIPTION</u>	<u>2014</u> <u>ACTUAL</u>	<u>2015</u> <u>BUDGET</u>	<u>2015</u> <u>PROJECTED</u>	<u>2016</u> <u>BUDGET</u>
1001	Wages	\$ 65,309	\$ 111,100	\$ 145,820	\$ 97,790
1002	Overtime	107	200	-	200
1003	Vacation & Sick Pay Off	426	-	-	-
2001	Social Security & Medicare	4,563	8,500	10,234	-
2002	Health Insurance	15,586	26,000	26,738	-
2003	Life Insurance	168	300	267	-
2005	Retirement	1,975	3,300	4,375	-
2006	Workers' Comp	1,200	1,700	333	-
3402	Contractual Services	-	2,000	-	1,700
4305	Communications & Radio *	512	700	271	1,500
4313	Equipment Repair	737	500	250	500
4340	Vehicle Repair & Maintenance	189	300	29	-
4341	Vehicle Gas & Diesel	144	800	176	800
5030	Training/Travel/Mileage **	-	2,000	-	1,500
5031	Travel & Mileage	-	1,500	-	-
6003	Blueprint Supplies	220	1,000	1,000	500
6012	Dues & Subscriptions	3,399	4,500	5,960	3,500
6022	Office Expense	-	300	650	-
6023	Other Operating Expense	1,111	300	548	-
6032	Small Equipment	163	500	7	300
6034	Software Upgrades	574	1,000	46	-
	<b>Total Expenditures</b>	<b><u>\$ 96,383</u></b>	<b><u>\$ 166,500</u></b>	<b><u>\$ 196,703</u></b>	<b><u>\$ 108,290</u></b>
	Allocated Direct Labor Costs				67,891

Notes: \* Communication & Radio -Partial (\$49,500) taken from one time revenues

\*\* Taken from one time revenues



## ENGINEERING 2016 Wage Schedule

	<u>2015</u> <u>HOURLY</u>	<u>2015</u> <u>ANNUAL</u>	<u>2016</u> <u>HOURLY</u>	<u>2016</u> <u>ANNUAL</u>
<u>ENGINEERING (.70)</u>				
Director	\$ -	\$ 5,000	\$ -	\$ 65,084
Engineering Technician	21.00	43,700	21.08	43,848
Civil Technician	18.00	37,400	18.08	37,608
Project Manager .25	27.44	14,300	-	-
Secretary .33	15.46	<u>10,700</u>	-	<u>-</u>
Total Base Wage/Salary		111,100		146,540
Position Allocation		<u>-</u>		<u>(48,750)</u>
<b>Total Wage/Salary</b>		<b><u>\$ 111,100</u></b>		<b><u>\$ 97,790</u></b>



## GENERAL MAINTENANCE

### Budget Detail

<u>4313</u>	<u>DESCRIPTION</u>	<u>2014</u> <u>ACTUAL</u>	<u>2015</u> <u>BUDGET</u>	<u>2015</u> <u>PROJECTED</u>	<u>2016</u> <u>BUDGET</u>
1001	Wages	\$ 163,024	\$ 177,600	\$ 164,962	\$ 175,187
1002	Overtime	2,435	1,600	856	2,000
1003	Vacation & Sick Pay Off	8,171	5,900	4,450	-
2001	Social Security & Medicare	12,767	14,200	12,556	-
2002	Health Insurance	20,376	23,000	23,162	-
2003	Life Insurance	312	300	288	-
2005	Retirement	5,227	5,600	5,139	-
2006	Workers' Comp	3,108	2,000	2,552	-
4302	Building Maintenance	293	300	117	-
4305	Communication & Radio	20	100	700	-
4313	Equipment Repair *	177	200	-	2,425
4340	Vehicle Repair & Maintenance	1,455	1,500	2,952	-
4341	Vehicle Gas & Diesel	3,168	3,000	2,019	3,000
5004	Clothing Allowance	600	600	600	600
5005	Dry Cleaning	789	600	730	-
5029	Telephone	673	700	684	700
5030	Training	85	500	223	500
5031	Travel & Mileage	-	500	101	-
5032	Utilities	8,341	8,500	12,314	8,500
6016	Janitor Supplies & Maintenance	438	400	274	400
6022	Office Supplies	80	100	123	100
6023	Other Operating Expense	2,143	2,000	900	-
6028	Safety Equipment	39	100	213	-
6032	Small Equipment	-	500	-	-
6034	Software Upgrades	-	1,000	-	-
6036	Tool Replacement *	2,012	2,000	2,537	2,000
6099	Stores	-	-	1,356	-
7201	Capital Outlay *	<u>2,994</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
	<b>Total Expenditures</b>	<b><u>\$ 238,727</u></b>	<b><u>\$ 262,800</u></b>	<b><u>\$ 239,808</u></b>	<b><u>\$ 205,412</u></b>

Note: \* Taken from one time revenues



## GENERAL MAINTENANCE 2016 Wage Schedule

	<u>2015</u> <u>HOURLY</u>	<u>2015</u> <u>ANNUAL</u>	<u>2016</u> <u>HOURLY</u>	<u>2016</u> <u>ANNUAL</u>
<u>GENERAL MAINTENANCE</u>				
Director	\$ -	\$ 5,000	\$ -	\$ -
Shop Supervisor (5.27)	21.61	44,900	22.51	46,822
Mechanic II (5.27)	18.25	38,000	19.15	39,833
Mechanic II (5.27)	18.09	37,600	19.03	39,584
Storekeeper/Mechanic Asst.	17.68	<u>36,800</u>	18.58	<u>38,648</u>
Subtotal		162,300		164,887
Certification Pay		7,500		2,500
Pager Pay		<u>7,800</u>		<u>7,800</u>
Total Base Wage/Salary		177,600		175,187
Wage Reduction		<u>-</u>		<u>-</u>
<b>Total Wage/Salary</b>		<b><u>\$ 177,600</u></b>		<b><u>\$ 175,187</u></b>



## STREETS & BOULEVARDS

### Budget Detail

<u>4314</u>	<u>DESCRIPTION</u>	<u>2014</u> <u>ACTUAL</u>	<u>2015</u> <u>BUDGET</u>	<u>2015</u> <u>PROJECTED</u>	<u>2016</u> <u>BUDGET</u>
1001	Wages	\$ 704,640	\$ 760,400	\$ 685,607	\$ 598,734
1002	Overtime	7,693	7,900	12,368	7,500
1003	Vacation & Sick Pay Off	18,239	13,100	160,595	6,070
2001	Social Security & Medicare	72,304	60,000	51,303	-
2002	Health Insurance	176,869	153,000	143,356	-
2003	Life Insurance	1,500	1,700	1,327	-
2005	Retirement	21,050	23,500	21,275	-
2006	Workers' Comp	64,771	47,200	30,566	-
4302	Building Maintenance	843	3,500	1,166	-
4305	Communications & Radio	253	400	1,759	400
4313	Equipment Repair	3,704	3,200	3,008	3,200
4314	Hot/Cold Mix Maintenance & Utility	10,573	15,000	2,006	-
4334	Storm Drainage Maintenance	1,460	2,500	1,545	2,000
4340	Vehicle Repair & Maintenance	56,485	38,700	43,510	-
4341	Vehicle Gas & Diesel	53,580	50,000	36,196	54,000
5004	Clothing Allowance	2,850	2,900	2,850	2,100
5005	Dry Cleaning	3,567	3,100	4,295	-
5026	Public St. Lighting	225,249	225,000	224,761	168,750
5029	Telephone	2,921	1,800	2,248	1,800
5030	Training/Travel/Mileage	142	2,500	120	360
5031	Travel & Mileage	60	1,500	79	-
5032	Utilities	33,945	40,000	32,131	34,000
6002	Asphalt & Gravel	15,315	25,000	9,641	25,000
6009	Construction Supplies	3,633	6,000	7,397	6,000
6012	Dues & Subscriptions	1,066	1,200	1,230	1,100
6016	Janitor Supplies & Maintenance	1,601	2,000	2,375	2,000
6020	Mosquito Control	5,769	5,800	5,800	5,800
6022	Office Expense	-	1,000	140	-
6023	Other Operating Expense	13,191	8,000	18,815	-
6024	Paint & Signs	14,264	10,000	9,488	10,000
6028	Safety Equipment	55	400	72	500
6032	Small Equipment	230	500	2,598	-
6033	Snow Removal	16,729	19,000	32,044	20,000
7201	Machinery & Equipment	20,000	-	-	-
	Grounds Maintenance *	-	-	-	8,000
	<b>Total Expenditures</b>	<b><u>\$ 1,554,551</u></b>	<b><u>\$ 1,535,800</u></b>	<b><u>\$ 1,551,672</u></b>	<b><u>\$ 957,314</u></b>

Note: \* Taken from one time revenues



## STREETS & BOULEVARDS 2016 Wage Schedule

	<u>2015</u> <u>HOURLY</u>	<u>2015</u> <u>ANNUAL</u>	<u>2016</u> <u>HOURLY</u>	<u>2016</u> <u>ANNUAL</u>
<u>STREET AND BRIDGE</u>				
Director	\$ -	\$ 5,000	\$ -	\$ -
Foreman	27.29	56,800	29.32	60,987
Secretary .33	15.46	10,700	-	-
Assistant Foreman/Oper I	18.26	38,000	20.21	42,038
Equipment Operator II (12.16)	18.70	38,900	19.19	39,918
Equipment Operator II (12.16)	18.70	38,900	19.19	39,918
Equipment Operator II (12.16)	18.28	38,000	18.92	39,355
Equipment Operator II (12.16)	17.45	36,300	17.83	37,088
Maintenance Technician II (12.16)	16.34	34,000	16.21	33,718
Maintenance Technician II (12.16)	15.87	33,000	-	-
Maintenance Technician II (12.16)	15.87	33,000	-	-
Maintenance Technician II (12.16)	15.87	<u>33,000</u>	-	<u>-</u>
Subtotal		395,600		293,022
Certification Pay		9,400		2,500
Pager Pay		<u>7,800</u>		<u>7,800</u>
Total Street & Bridge		<u>412,800</u>		<u>303,322</u>
<u>Parks &amp; Boulevards (8.36)</u>				
Superintendent	\$ -	\$ 54,000	\$ -	\$ -
Shift Leader	18.75	39,000	19.25	40,041
Maintenance Technician I	17.67	36,800	17.98	37,400
Maintenance Technician I	17.46	36,300	17.93	37,296
Maintenance Technician II	17.41	36,200	16.58	34,488
Maintenance Technician II	17.18	35,700	18.19	37,836
Maintenance Technician II	16.59	34,500	17.70	36,817
Maintenance Technician II	15.84	32,900	17.21	35,798
Maintenance Technician II	16.52	<u>34,400</u>	17.18	<u>35,736</u>
Subtotal		339,800		295,412
Pager Pay		<u>7,800</u>		<u>-</u>
Total Parks & Boulevards		<u>347,600</u>		<u>295,412</u>
Total Base Wage/Salary		760,400		598,734
Wage Reduction		<u>-</u>		<u>-</u>
<b>Total Wage/Salary</b>		<b><u>\$ 760,400</u></b>		<b><u>\$ 598,734</u></b>



## LANDFILL Budget Detail

<u>4315</u>	<u>DESCRIPTION</u>	<u>2014 ACTUAL</u>	<u>2015 BUDGET</u>	<u>2015 PROJECTED</u>	<u>2016 BUDGET</u>
1001	Wages	\$ 108,585	\$ 119,000	\$ 129,743	\$ 116,948
1002	Overtime	9,340	7,900	10,794	-
1003	Vacation & Sick Pay Off	7,046	10,500	2,461	-
2001	Social Security & Medicare	8,838	10,500	10,361	-
2002	Health Insurance	31,508	35,200	33,733	-
2003	Life Insurance	234	300	216	-
2005	Retirement	3,763	4,100	4,313	-
2006	Workers' Comp	8,840	9,000	6,752	-
3104	Solid Waste Fees	11,615	13,000	9,207	18,000
3402	Contractual Services	4,763	1,000	16,505	5,000
4305	Communications & Radio	-	500	683	-
4340	Vehicle Repair & Maintenance	11,737	10,000	7,535	-
4341	Vehicle Gas & Diesel	28,910	30,000	18,234	30,000
5004	Clothing Allowance	450	500	450	450
5005	Dry Cleaning	685	600	581	-
5014	Groundwater & Methane Mon	2,853	8,000	6,938	6,000
5029	Telephone	745	800	740	750
5030	Training/Travel/Mileage	275	1,500	-	1,500
5031	Travel & Mileage	935	1,000	79	-
5032	Utilities	2,069	2,000	2,328	2,000
5038	Recycling	15,691	4,500	3,934	10,000
6009	Construction Supplies	358	1,000	35	500
6012	Dues & Subscriptions	440	300	343	440
6022	Office Expense	-	500	103	-
6023	Other Operating Expense	6,277	23,000	7,403	-
6028	Safety Account	26	300	-	100
6032	Small Equipment	-	500	313	-
7201	Capital Outlay	14,900	-	-	-
8501	Bad Debts	2,872	-	-	1,000
	Floor at Landfill *	-	-	-	1,500
	<b>Total Expenditures</b>	<b><u>\$ 283,755</u></b>	<b><u>\$ 295,500</u></b>	<b><u>\$ 273,784</u></b>	<b><u>\$ 194,188</u></b>

Note: \* Taken from one time revenues



## LANDFILL 2016 Wage Schedule

	<u>2015 HOURLY</u>	<u>2015 ANNUAL</u>	<u>2016 HOURLY</u>	<u>2016 ANNUAL</u>
<u>LANDFILL OPERATION</u>				
Director (.05)	\$ -	\$ 5,000	\$ -	\$ -
Landfill Foreman (11.62)	18.46	38,400	20.05	41,705
Equipment Operator II (11.62)	18.00	37,400	18.75	39,001
Gatekeeper (1.09)	16.27	<u>33,800</u>	16.51	<u>34,342</u>
Subtotal		114,600		115,048
Certification Pay		4,400		1,900
Pager Pay		<u>-</u>		<u>-</u>
Total Base Wage/Salary		119,000		116,948
Wage Reduction		<u>-</u>		<u>-</u>
<b>Total Wage/Salary</b>		<b><u>\$ 119,000</u></b>		<b><u>\$ 116,948</u></b>



## SPORTS & RECREATION

### Budget Detail

<u>4511</u>	<u>DESCRIPTION</u>	<u>2014</u> <u>ACTUAL</u>	<u>2015</u> <u>BUDGET</u>	<u>2015</u> <u>PROJECTED</u>	<u>2016</u> <u>BUDGET</u>
1001	Wages	\$ 221,502	\$ 279,600	\$ 261,801	\$ 214,617
1002	Overtime	262	2,100	45	1,500
1003	Vacation & Sick Pay Off	6,674	8,400	-	2,730
2001	Social Security & Medicare	16,825	22,300	19,101	-
2002	Health Insurance	38,058	53,100	50,372	-
2003	Life Insurance	336	400	350	-
2005	Retirement	4,991	6,500	5,583	-
2006	Workers' Comp	9,331	6,700	10,085	-
2007	Unemployment	-	-	-	-
3402	Contract Services	-	-	-	-
4302	Building Maintenance	4,698	4,000	2,509	4,000
4340	Vehicle Repair & Maintenance	1,278	2,000	175	-
4341	Vehicle Gasoline	1,848	2,000	1,162	1,500
5004	Clothing Allowance	600	800	750	750
5029	Telephone	3,373	3,600	2,659	2,000
5030	Training/Travel/Mileage	2,980	1,500	249	2,000
5031	Travel & Mileage	-	1,000	183	-
6016	Janitor Supplies & Maintenance	2,511	2,600	1,997	3,000
6022	Office Expense	-	500	415	500
6023	Other Operating Expense	3,900	3,000	1,021	-
6032	Small Equipment	267	500	40	500
8601	Swim Pool Operations	5,139	4,800	6,614	21,000
8602	Swim Pool Utilities	18,003	17,800	18,699	15,000
8603	Swim Pool Concessions	7,640	7,200	11,777	7,200
8701	Community Center Operations	10,989	10,000	11,087	10,000
8702	Community Center Utilities	26,125	25,200	29,397	25,000
8801	Old Timers Baseball	10,752	10,500	10,174	8,500
8802	Youth Basketball	8,965	7,000	4,039	8,000
8803	Youth Football	8,481	8,000	8,000	8,000
8804	Girls Softball	-	-	-	-
8806	Wrestling Program	-	-	-	-
8808	Girls Volleyball	2,272	1,100	1,100	1,800
	<b>Total Expenditures</b>	<b><u>\$ 417,800</u></b>	<b><u>\$ 492,200</u></b>	<b><u>\$ 459,382</u></b>	<b><u>\$ 337,597</u></b>

Allocated Direct Labor Costs

62,530



## SPORTS & RECREATION 2016 Wage Schedule

	<u>2015</u>	<u>2015</u>	<u>2016</u>	<u>2016</u>
	<u>HOURLY</u>	<u>ANNUAL</u>	<u>HOURLY</u>	<u>ANNUAL</u>
<u>RECREATION DEPARTMENT (8.36)</u>				
Superintendent	\$ -	\$ 53,400	\$ -	\$ 53,470
Recreation Aide I	17.79	37,000	17.83	37,088
Recreation Aide I	17.83	37,100	17.91	37,254
Recreation Aide II	17.59	36,600	15.91	33,094
Recreation Aide II	15.87	<u>33,000</u>	14.32	<u>33,094</u>
Subtotal		197,100		194,000
Pager Pay		<u>7,800</u>		<u>-</u>
Total Recreation Department		<u>204,900</u>		<u>194,000</u>
<u>SWIMMING POOL (5.92)</u>				
Assistant Pool Manager	11.00	7,000	10.50	7,000
Office	9.00	5,400	8.50	5,400
Office	9.00	5,400	8.50	5,400
Concession	9.00	5,400	8.50	5,400
Concession	9.00	5,400	8.50	5,400
Lifeguard	9.00	2,700	8.50	2,700
Lifeguard	9.00	2,700	8.50	2,700
Lifeguard	9.00	2,700	8.50	2,700
Lifeguard	9.00	2,700	8.50	2,700
Lifeguard	9.00	2,700	8.50	2,700
Lifeguard	9.00	2,700	8.50	2,700
Lifeguard	9.00	2,700	8.50	2,700
Lifeguard	9.00	2,700	8.50	2,700
Lifeguard	9.00	2,700	8.50	2,700
Lifeguard	9.00	2,700	8.50	2,700
Lifeguard	9.00	2,700	8.50	2,700
Lifeguard	9.00	<u>2,700</u>	8.50	<u>2,700</u>
Subtotal Swimming Pool		<u>61,000</u>		<u>61,000</u>
<u>OLD TIMERS' BASEBALL PROGRAM (8.36)</u>				
Traveling Team Coach		1,500		-
Traveling Team Coach		1,500		-
Upper Division Coach		1,400		-
Upper Division Coach		1,400		-
Upper Division Asst. Coach		1,400		-
Upper Division Asst. Coach		1,200		-
Coach Pitch - Tball Director		1,400		1,700
Coach Pitch Coach		1,300		-
Coach Pitch Coach		1,300		-
Coach Pitch Coach		<u>1,300</u>		<u>-</u>
Subtotal Old Timers Baseball		<u>13,700</u>		<u>1,700</u>
Total Base Wage/Salary		279,600		256,700
Position Allocation		<u>-</u>		<u>(42,083)</u>
<b>Total Wage/Salary</b>		<b><u>\$ 279,600</u></b>		<b><u>\$ 214,617</u></b>



## LIBRARY Budget Detail

<u>4550</u>	<u>DESCRIPTION</u>	<u>2014 ACTUAL</u>	<u>2015 BUDGET</u>	<u>2015 PROJECTED</u>	<u>2016 BUDGET</u>
1001	Wages	\$ 121,214	\$ 142,800	\$ 125,474	\$ 112,937
2001	Social Security & Medicare	9,066	10,900	9,145	-
2002	Health Insurance	15,442	16,700	18,516	-
2003	Life Insurance	138	200	144	-
2005	Retirement	960	2,300	1,832	-
2006	Workers' Comp	893	1,200	424	-
3402	Contract Services	7,147	7,000	6,692	7,000
4302	Building Maintenance	20,487	2,000	1,706	-
4402	Building Lease	4,900	500	686	-
5008	Equipment Technology	1,288	2,000	16,506	10,000
5021	Postage/Shipping	29	100	48	100
5025	Prop & Liability Insurance	2,196	2,200	2,167	-
5029	Telephone	5,500	5,000	2,350	4,500
5031	Training/Travel/Mileage	227	300	1,745	1,000
5032	Utilities	12,087	14,500	11,265	12,087
6004	Books & Periodicals	11,288	23,000	12,365	18,000
6010	Copier	6,646	6,200	4,948	5,000
6016	Janitorial	-	-	-	-
6021	Newspapers/Magazines	1,097	-	-	-
6022	Office Supplies	1,171	1,400	1,342	1,000
6023	Other Operating Expense	3,889	1,000	3,850	-
6024	Early Literacy Learning	-	-	5,880	-
6025	Program & Incidentals *	1,778	4,000	3,030	5,000
6026	History Room Supplies	174	300	1,526	-
6030	Summer Reading	-	-	630	-
6032	Small Equipment	3,048	500	5,467	-
7202	Other Capital Outlay	-	-	-	-
8502	Cash Over (Short)	10	-	-	-
8901	Grants Expense	<u>8,426</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<b>Total Expenditures</b>	<b><u>\$ 239,101</u></b>	<b><u>\$ 244,100</u></b>	<b><u>\$ 237,735</u></b>	<b><u>\$ 176,624</u></b>
	Allocated Direct Labor Costs				37,994

Note: \* Taken from one time revenues



## LIBRARY 2016 Wage Schedule

	<u>2015</u> <u>HOURLY</u>	<u>2015</u> <u>ANNUAL</u>	<u>2016</u> <u>HOURLY</u>	<u>2016</u> <u>ANNUAL</u>
<u>LIBRARY</u>				
Library Director	\$ 19.32	\$ 40,200	19.35	\$ 40,248
Assistant Library Director	12.04	25,000	12.12	25,211
Cataloging & Interlibrary Loan	10.50	10,900	10.50	10,900
Youth Services Librarian	11.00	11,400	11.00	11,400
Library Clerk	9.00	11,200	9.00	11,200
Library Clerk	9.00	13,100	9.00	13,100
Library Clerk	9.00	13,100	9.00	13,100
Teen/Adult Service Specialist	10.50	<u>17,900</u>	10.50	<u>17,900</u>
 Total Base Wage/Salary		 142,800		 143,059
 Position Allocation	 <u>-</u>	 <u>-</u>	 <u>-</u>	 <u>(30,122)</u>
 <b>Total Wage/Salary</b>		 <b><u>\$ 142,800</u></b>		 <b><u>\$ 112,937</u></b>



## 2016 POWER AND LIGHT BUDGET MESSAGE

The Power and Light Fund for the City of Trinidad provides for the generation and acquisition of electrical power and energy for distribution to the electrical customers within the City's electrical service area. Through membership in the Arkansas River Power Authority (ARPA), the City is able to realize the benefits of economy of scale through its generation and buy-back of wholesale electrical power for resale to the City's electrical customer base.

### 2016 POWER AND LIGHT FUND INCOME PROJECTION

Revenues are derived by the City's Power and Light Fund from the following categories:

#### **I. OPERATING REVENUES**

**Charges for Service** – The City assesses monthly charges for metered electrical service to its customers based upon an estimated rate schedule set out by ordinance. Charges assessed include residential and commercial customer service as well as separate metered service for customers using electrical energy for heating water. These categories represent the majority of the projected income for 2016 and reflect a slight 3% decrease in the amount budgeted compared to 2015 projected.

#### **II. OTHER REVENUES**

**ARPA Fuel Reimbursement and O & M** – Under the City's Membership Agreement with the Arkansas River Power Authority, the City is reimbursed for 100% of its fuel expense (diesel and gas purchases) associated with its electrical power generation. In addition to the reimbursement for fuel expenses, the City also receives a reimbursement for operations and maintenance of its power plant at the rate of four and four-tenths mills per kilowatt-hour of electrical energy generated. This reimbursement slightly offsets the cost associated with maintaining the City's power plant equipment.

**Miscellaneous Jobbing** – Revenue derived from the connection and/or extension of electrical services for new customers or replacement services.

**Penalties** – Derived from customers who do not pay their account timely.

**Miscellaneous Revenue** – Other revenues received by the City not categorized in any of the foregoing groups are also included under Miscellaneous Revenue. These funds include such sources as reimbursement from insurance for property losses, rental fees and by sale of decommissioned vehicles, etc.

**Sales Tax Vendor Fee** – Fee received for the collection of sales taxes from the customer.

**Interest Income** – Interest rates continue to be low and the amount of interest income for 2016 is projected to be comparable to 2015 interest income.

### REVENUE SUMMARY

The total 2016 revenue budget is \$7.63 million which is \$231,653 or 2.9% less than the 2015 projected revenue. This decrease in revenue is primarily due to reduced revenue from LED street lighting and slight projected decrease in residential sales.

### EXPENDITURES SUMMARY

The total 2016 expenditures budget is \$7.85 million which is \$649,382 less than 2015 projected expenditures. The 2016 budget reflects increased health insurance costs of 7.0% as well as increased property & liability insurance costs of 1%. 2016 Capital Outlay is projected to be \$56,103 which is \$338,897 less than the 2015 budgeted amount but about double the projected 2015 expenditure.



## POWER AND LIGHT FUND

### Statement of Revenues, Expenses and Changes in Fund Balance

	<u>2014 ACTUAL</u>	<u>2015 BUDGET</u>	<u>2015 PROJECTED</u>	<u>2016 BUDGET</u>
Operating Revenues				
Charges for Services	\$ 7,323,226	\$ 7,665,000	\$ 7,764,007	\$ 7,534,347
Other*	<u>1,086,715</u>	<u>72,500</u>	<u>80,526</u>	<u>73,114</u>
Total Operating Revenues	<u>8,409,941</u>	<u>7,737,500</u>	<u>7,844,533</u>	<u>7,607,461</u>
Operating Expenses				
Operating Expenses	6,955,778	7,946,167	7,748,174	7,232,775
Depreciation	63,769	60,000	60,000	62,143
Amortization	28,572	28,600	28,600	28,572
Bad Debts	<u>69,633</u>	<u>72,000</u>	<u>69,600</u>	<u>71,117</u>
Total Expenses	<u>7,117,752</u>	<u>8,106,767</u>	<u>7,906,374</u>	<u>7,394,607</u>
Operating Income (Loss)	<u>1,292,189</u>	<u>(369,267)</u>	<u>(61,841)</u>	<u>212,854</u>
Non-Operating Revenue (Expense)				
Grant Revenue	-	-	-	-
Interest Revenue	13,439	16,000	13,436	18,854
Interest Expense	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Non-Operating Revenue (Expense)	<u>13,439</u>	<u>16,000</u>	<u>13,436</u>	<u>18,854</u>
INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>1,305,628</u>	<u>(353,267)</u>	<u>(48,405)</u>	<u>231,708</u>
<u>OPERATING TRANSFERS IN (OUT)</u>				
Transfer Out General Fund	(602,460)	(594,600)	(594,600)	(383,300)
Transfers Out Sewer Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Sources and Uses	<u>(602,460)</u>	<u>(594,600)</u>	<u>(594,600)</u>	<u>(383,300)</u>
Change in Fund Balance	703,168	(947,867)	(643,005)	(151,592)
Fund Contribution (Fleet, IT, Econ Dev)	-	-	-	(105,000)
Fund Balance - January 1	<u>3,332,912</u>	<u>4,036,080</u>	<u>4,036,080</u>	<u>3,393,075</u>
Fund Balance - December 31	<u>4,036,080</u>	<u>3,088,213</u>	<u>3,393,075</u>	<u>3,136,483</u>
<u>Fund Balance Restricted, Committed &amp; Assigned</u>				
Meter Deposits	149,882	150,000	150,300	150,600
Contingency **	<u>-</u>	<u>-</u>	<u>387,409</u>	<u>361,639</u>
Total Restricted, Committed & Assigned	<u>149,882</u>	<u>150,000</u>	<u>537,709</u>	<u>512,239</u>
Total Unrestricted Fund Balance	3,886,198	2,938,213	2,855,366	2,624,244
Less Fund Balance Reserve***	<u>1,738,945</u>	<u>1,986,542</u>	<u>1,937,044</u>	<u>1,808,194</u>
Fund Balance Available for Future Appropriation	<u>\$ 1,738,945</u>	<u>\$ 1,986,542</u>	<u>\$ 1,937,044</u>	<u>\$ 816,051</u>

\*2014 includes ARPA settlement of \$1,010,005

\*\* Goal is 5% of operating expenses

\*\*\* Fund Balance Reserve Policy is 16.67% or two (2) months of operating expenses.



## POWER AND LIGHT FUND

### Budget Revenue Summary

<u>REVENUE SOURCE</u>	<u>2014 ACTUAL</u>	<u>2015 BUDGET</u>	<u>2015 PROJECTED</u>	<u>2016 BUDGET</u>
<u>Charges for Services</u>				
Commercial Sales	\$ 3,482,435	\$ 3,700,000	\$ 3,596,362	\$ 3,554,387
Residential Sales	3,450,822	3,570,000	3,736,349	3,644,000
Dusk to Dawn Sec Lights	124,030	125,000	128,053	124,675
Street Lighting	223,430	225,000	258,779	168,750
Water Heaters	30,804	33,000	34,032	30,980
Meter Connect Fees	<u>11,705</u>	<u>12,000</u>	<u>10,431</u>	<u>11,555</u>
 Total Charges for Services	 <u>7,323,226</u>	 <u>7,665,000</u>	 <u>7,764,007</u>	 <u>7,534,347</u>
<u>Other Revenues</u>				
ARPA O&M Reimbursement	2,880	2,000	-	2,387
Miscellaneous Jobbing	-	2,000	29	252
Penalties	43,370	45,000	45,613	45,748
Sales Tax Vendor Fee	6,725	7,500	30,990	8,813
Miscellaneous*	<u>1,033,740</u>	<u>16,000</u>	<u>3,895</u>	<u>15,914</u>
 Total Other Revenues	 <u>1,086,715</u>	 <u>72,500</u>	 <u>80,526</u>	 <u>73,114</u>
<u>Non-Operating Revenues</u>				
Interest Revenue	<u>13,439</u>	<u>16,000</u>	<u>13,436</u>	<u>18,854</u>
 Total Non-Operating Revenue (Expense)	 <u>13,439</u>	 <u>16,000</u>	 <u>13,436</u>	 <u>18,854</u>
 <b>Total Revenue</b>	 <b><u>\$ 8,423,380</u></b>	 <b><u>\$ 7,753,500</u></b>	 <b><u>\$ 7,857,968</u></b>	 <b><u>\$ 7,626,315</u></b>

\*2014 includes ARPA settlement of \$1,010,005



## POWER AND LIGHT FUND

### Budget Expense Summary

DESCRIPTION	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 BUDGET
<b>5200 GENERAL ADMINISTRATION</b>				
1001 Wages	\$ 762,862	\$ 977,067	\$ 777,468	\$ 984,167
1002 Overtime	34,689	23,200	25,558	23,200
1003 Vacation & Sick Pay Off	15,795	76,900	-	20,751
1004 Holiday Comp.	14,181	15,800	12,305	13,568
2001 Social Security & Medicare	60,484	83,900	59,613	75,289
2002 Health Insurance	113,633	147,000	146,662	176,758
2003 Life Insurance	1,080	1,700	1,162	1,224
2005 Retirement	24,846	32,900	24,635	29,525
3102 Health Insurance Fees	1,701	-	-	1,701
3301 Audit	8,044	8,000	7,376	8,404
3302 Legal Services	65,986	100,000	1,059	-
3303 Payroll Services	2,431	2,400	2,396	2,428
3402 Outside Contract Services	40,444	46,000	12,364	-
4305 Communications & Radio	12	500	800	110
4340 Vehicle Repair & Maintenance	92	500	6	11,672
4340 Gasoline & Diesel	-	200	-	17,551
5001 Advertising & Publications	135	1,200	917	135
5021 Postage	4,756	3,700	3,255	4,132
5025 CIRSA Insurance*	91,227	100,000	94,822	83,465
5029 Telephone	4,482	4,200	4,599	4,304
5030 Training/Travel/Mileage	-	3,000	4,260	4,000
5031 Travel & Mileage	1,167	2,000	-	-
5032 Utilities	2,843	2,500	2,203	2,858
6010 Photo Copier	358	300	418	383
6012 Dues & Subscriptions	5,805	6,500	10,451	5,446
6016 Janitor Supplies & Maintenance	2,525	2,400	2,406	2,478
6022 Office Expense	463	500	1,507	1,700
6023 Other Operating Exp	1,650	1,500	-	-
6032 Small Equipment	-	-	144	-
6034 Software Upgrades/Maintenance	1,256	700	752	-
6035 Stationery & Forms	1,343	1,200	836	1,185
8101 Depreciation	63,769	60,000	60,000	62,143
8102 Amortization Exp.	28,572	28,600	28,600	28,572
8201 GF - Transfer Out - PILOT	391,200	383,300	383,300	370,000
8202 GF - Transfer Out -Service Reimbursement	198,300	198,300	198,300	-
8208 GF . Transfer Out - IT	12,960	13,000	13,000	-
8501 Bad Debts	69,633	72,000	69,600	71,117
8601 Position Allocation	-	-	-	242,360
9901 Capital Reserve	-	-	-	-
<b>Total General Administration</b>	<b><u>2,028,724</u></b>	<b><u>2,400,967</u></b>	<b><u>1,950,773</u></b>	<b><u>2,250,626</u></b>
<b>5210 PURCHASED POWER &amp; GENERATION EXPENSE</b>				
4312 Electric Exp Op	227	400	236	222
4330 Steam Exp Op	-	500	-	-
5012 Fuel	(2,783)	12,000	2,855	10,000
5022 Power Purchases	<u>5,551,328</u>	<u>5,780,000</u>	<u>6,372,667</u>	<u>5,393,974</u>
<b>Total Purchased Power &amp; Gen</b>	<b><u>5,548,772</u></b>	<b><u>5,792,900</u></b>	<b><u>6,375,759</u></b>	<b><u>5,404,196</u></b>

\*Includes Property/Liability and Worker's Comp



## POWER AND LIGHT FUND

### Budget Expense Summary Continued

		<u>2014</u> <u>ACTUAL</u>	<u>2015</u> <u>BUDGET</u>	<u>2015</u> <u>PROJECTED</u>	<u>2016</u> <u>BUDGET</u>
<b><u>5220 POWER PLANT OPERATING EXPENSE</u></b>					
4301	Generator Maint Boiler	25	100	-	-
4312	Generator Maint Elect	3,428	1,500	1,709	2,200
4335	Generator Maint Structures	1,069	1,000	773	1,530
4340	Vehicle Repr & Maint	812	2,000	1,110	-
5004	Clothing Allowance	1,029	1,000	1,543	964
5005	Dry Cleaning	1,246	1,300	1,145	1,283
5032	Utilities	13,175	16,000	17,963	12,612
6016	Janitor Supplies & Maint	<u>644</u>	<u>600</u>	<u>396</u>	<u>423</u>
	Total Power Plant Oper Exp	<u>21,428</u>	<u>23,500</u>	<u>24,639</u>	<u>19,012</u>
<b><u>5230 GENERAL POWER PLANT EXPENSE</u></b>					
4323	Other Operating	<u>671</u>	<u>300</u>	<u>183</u>	<u>700</u>
	Total General Power Plant Exp	<u>671</u>	<u>300</u>	<u>183</u>	<u>700</u>
<b><u>5240 DISTRIBUTION OPERATING EXPENSE</u></b>					
4321	Meter Expense	622	3,000	4,443	1,256
4323	Other Operating	1,388	1,000	2,984	-
4325	Overhead Lines	(5,946)	12,000	848	12,000
4331	Street Lights	6,889	8,500	27,235	7,648
4339	Underground Lines	7,406	5,000	10,765	5,154
4340	Vehicle Repair & Maintenance	6,172	10,000	37,290	-
4341	Vehicle Gas & Diesel	15,690	20,000	10,817	-
5005	Dry Cleaning	3,634	800	6,539	1,830
6016	Janitor Supplies & Maintenance	160	1,000	467	370
6028	Safety Equipment	<u>61</u>	<u>2,500</u>	<u>118</u>	<u>1,500</u>
	Total Distribution Operating Exp	<u>36,076</u>	<u>63,800</u>	<u>101,507</u>	<u>29,758</u>
<b><u>5250 DISTRIBUTION SYSTEM MAINT EXPENSE</u></b>					
4321	Meters	1,440	2,000	-	727
4325	Overhead Lines	3,683	6,000	2,627	3,400
4326	PCB Storage & Disposal	-	500	-	-
4331	Street Light Signals	509	500	3,344	500
4335	Structures	1,232	400	399	775
4336	Transmission Lines	-	500	-	-
4339	Underground Lines	1,215	2,000	1,158	2,000
5004	Clothing Allowance	1,200	2,500	4,286	1,850
5032	Utilities	<u>8,445</u>	<u>10,500</u>	<u>8,154</u>	<u>8,260</u>
	Total Distribution Sys Main Exp	<u>17,724</u>	<u>24,900</u>	<u>19,968</u>	<u>17,512</u>
<b><u>5260 CAPITAL OUTLAY</u></b>					
7201	Machinery & Equipment	53,842	365,000	-	45,000
7202	Other	<u>12,975</u>	<u>30,000</u>	<u>28,145</u>	<u>11,103</u>
	Total Capital Outlay	<u>66,817</u>	<u>395,000</u>	<u>28,145</u>	<u>56,103</u>
	<b>Total Expenses</b>	<b><u>\$ 7,720,212</u></b>	<b><u>\$ 8,701,367</u></b>	<b><u>\$ 8,500,974</u></b>	<b><u>\$ 7,777,907</u></b>



## POWER & LIGHT FUND

### Capital Outlay Schedule

	<u>2014 ACTUAL</u>	<u>2015 BUDGET</u>	<u>2015 PROJECTED</u>	<u>2016 BUDGET</u>
<u>Machinery &amp; Equipment</u>				
Substation Transformer	\$ -	\$ 40,000	\$ -	\$ -
Misc Equipment	\$ 8,142	-	-	-
Radio Read Meters*	-	25,000	-	45,000
Vehicle	<u>45,700</u>	<u>300,000</u>	<u>-</u>	<u>-</u>
Total Machinery & Equipment	<u>53,842</u>	<u>365,000</u>	<u>-</u>	<u>45,000</u>
<u>Other Capital Outlay</u>				
Battery Backup	-	-	-	-
Accounting Software	<u>12,975</u>	<u>30,000</u>	<u>28,145</u>	<u>11,103</u>
Total Other Capital Outlay	<u>12,975</u>	<u>30,000</u>	<u>28,145</u>	<u>11,103</u>
<b>Total Capital Outlay</b>	<b><u>\$ 66,817</u></b>	<b><u>\$ 395,000</u></b>	<b><u>\$ 28,145</u></b>	<b><u>\$ 56,103</u></b>

\*Taken from one time revenues



## POWER & LIGHT Wage Schedule

	<u>2015 HOURLY</u>	<u>2015 ANNUAL</u>	<u>2016 HOURLY</u>	<u>2016 ANNUAL</u>
<u>ADMINISTRATION (3.95)</u>				
Superintendent*		\$ 18,800		\$ 32,200
Payroll Clerk	20.00	8,300		-
Project Manager	27.44	14,300		-
Utility Administrator (.33)	-	-	23.03	15,968
Utility Supervisor (.33)	23.80	16,500	23.84	16,529
Clerk Cashier	16.86	11,700	16.90	11,718
Clerk Cashier II	17.94	12,433	17.98	12,439
Head Meter Reader	20.18	14,000	20.22	14,255
Meter Reader II	16.58	11,500	16.62	11,704
Meter Reader II	17.22	<u>11,933</u>	17.26	<u>12,175</u>
Total Administration		<u>119,467</u>		<u>126,988</u>
<u>LINE CREW (3.95)</u>				
Line Supervisor/III	33.12	68,900	33.16	68,974
Assistant Line Supervisor/III	28.67	59,600	28.17	58,595
Journey Lineman/III	27.48	57,200	27.32	56,827
Journey Lineman/III	27.32	56,800	27.36	56,910
Electrical Systems Tech/III	24.34	50,600	24.34	50,628
Meter Serviceman/III	24.57	51,100	24.57	51,107
Lineman	19.33	40,200	19.37	40,291
Lineman	19.33	40,200	19.37	40,291
Storekeeper/Lineman II	23.70	49,300	23.78	49,464
Lineman	19.33	<u>40,200</u>	19.37	<u>40,291</u>
Total Line Crew		<u>514,100</u>		<u>513,378</u>
<u>POWER PLANT (3.95)</u>				
Chief Engineer/III	29.34	61,000	29.39	61,121
Maintenance Mechanic/III	23.88	49,700	23.88	49,672
Operator/III	22.45	46,700	22.49	46,781
Operator	19.31	40,200	19.35	40,249
Operator/III	22.45	46,700	22.49	46,781
Operator/III	22.45	<u>46,700</u>	22.45	<u>46,697</u>
Total Power Plant		<u>291,000</u>		<u>291,301</u>
Pager Pay		7,800		7,800
Certification Pay		8,300		8,300
Shift Differential		<u>36,400</u>		<u>36,400</u>
Total Pager/Shift/Certification		<u>52,500</u>		<u>52,500</u>
Total Base Wage/Salary		977,067		984,167
Wage Reduction		-		-
<b>Total Wage/Salary</b>		<b><u>\$ 977,067</u></b>		<b><u>\$ 984,167</u></b>

Note: \*Utility Supt only allocated to three utilities in 2016 (was allocated to 8 depts in 2015)  
City of Trinidad, CO



## 2016 COMBINED WATER & SEWER FUND BUDGET MESSAGE

For 2016, the Water Fund and Sewer Fund have been combined into one fund to enhance resource utilization, better manage costs, and provide a framework for improved rate determination.

The City's water system provides for the storage and treatment of raw water utilizing North Lake as a primary source of water and Monument Lake as a secondary source. Water is transported from these City-owned Lakes to the Water Treatment Plant where it is treated for safe consumption. The treated water then flows 40 miles east through the potable delivery and distribution system to the City and a substantial part of the developed rural area outside the City. The service area extends east to the Department of Corrections and the Pinon Canyon Maneuver Site. There are over one hundred miles of pipe within the distribution system. The operations of the City's water treatment system are subject to the rules and regulations of the Colorado Department of Public Health and Environment.

The City's sewer system provides for the daily operations of the City's wastewater system including the waste water collection system and the wastewater treatment plant facilities. Operations of the sewer system are governed by the rules and regulations of the Colorado Department of Public Health and Environment.

The following describes the categories of revenues and expenditures for the operations of the City's combined water & sewer department for year 2016. Where practical, we have combined information for both departments for revenue line items as well as expense line items. Where it did not seem to be appropriate, we kept the individual line items and kept the various operations department code structure the same.

### **2016 INCOME PROJECTION**

Revenues derived by the City's Water fund are realized from the following categories.

#### **I. Operating Revenues**

**Charges for Service (Water)** - The City derives revenues for the water department from monthly charges to residential and commercial customers in the City as well as rural residential and commercial customers. Revenue is also derived from water associations and the Valdez rural water dispensing station. The charges are in accordance with the rate schedule adopted by City ordinance based upon monthly metered service. Revenue is projected to be slightly higher from the 2015 projected revenue due to an expected increase in agricultural businesses in the City.

**Charges for Service (Sewer)** - The City assesses a monthly charge to each residential and commercial sewer customer based upon a rate schedule established by City ordinance. The monthly charges are based upon the metered volume of water consumption by the customer. This comprises the majority of revenues for the Sewer Fund.

## II. Other Revenues

**Miscellaneous Jobbing** - Revenues derived from the charges associated with actual system improvements such as connections, main line or other extensions to serve new customers or replacement services.

**Penalties** – Revenue from customers who do not pay their account timely.

**Water Resale** – Revenue from rural customers who purchase and load water from an unmanned station into a portable container to residences where City water service is unavailable.

**Water Leases** - The Water Fund realizes revenues from the lease of its raw water stored in Trinidad Lake as part of the Municipal & Industrial Water right storage decree for Trinidad Lake. These water leases currently provide augmentation water to the Cougar Canyon Golf Course development, Pioneer/XTO Gas Companies, the New Elk Coal Company, and other smaller users by individual contract.

**Short Check Charges** - These revenues are derived from customers who pay the City with bank drafts and do not have sufficient funds in their accounts.

**Misc. Revenue** – Other revenues received by the City not categorized in any of the foregoing groups are included under Miscellaneous Revenue. These funds include such sources as reimbursement from insurance for property losses, rental fees and by sale of decommissioned vehicles, etc.

## III. Non-Operating Revenues

**Interest** – Interest rates continue to be low and the amount of interest income for 2016 is projected to be comparable to 2015 interest income.

## REVENUE SUMMARY

The total 2016 combined revenue budget is \$5.23 million which is \$1.03 million more than 2015 projected revenue. This change in revenue is due to a Water Treatment Plant grant of \$1.19 million for 2016. Without this grant, revenues would be down \$760,521 or 21% from the 2015 budget.

## EXPENDITURES SUMMARY

The total 2016 combined expenditures budget is \$5.16 million which is \$1.58 million less than 2015 projected expenditures. The single category most affecting the Water Fund will be the cost of Capital Outlay which decreased \$2.18 million (reduction in Water Treatment Plant work). A twenty-year loan in the amount of \$6,019,307 was acquired from the CRWDPA in 1999. These funds were utilized to accomplish a major treatment plant renovation and a south side collection pipeline system. Three (3) years remain on the loan repayment obligation with a remaining balance due of approximately \$1.482 million. 2016 Debt Service is projected to be \$492,919 and will be paid from the General Fund in 2016.



## COMBINED WATER & SEWER FUND

### Statement of Revenues, Expenses and Changes in Fund Balance

	<u>2014 ACTUAL</u>	<u>2015 BUDGET</u>	<u>2015 PROJECTED</u>	<u>2016 BUDGET</u>
Operating Revenues				
Charges for Services	\$ 3,438,850	\$ 3,374,000	\$ 3,483,743	\$ 3,749,401
Other	<u>254,519</u>	<u>252,000</u>	<u>226,866</u>	<u>227,186</u>
Total Operating Revenues	<u>3,693,369</u>	<u>3,626,000</u>	<u>3,710,609</u>	<u>3,976,587</u>
Operating Expenses				
Operating Expenses	4,030,096	9,628,267	6,330,430	4,552,265
Depreciation	630,076	575,000	575,003	591,122
Amortization	-	-	6,078	-
Bad Debts	<u>13,272</u>	<u>26,500</u>	<u>20,000</u>	<u>20,086</u>
Total Expenses	<u>4,673,444</u>	<u>10,229,767</u>	<u>6,931,511</u>	<u>5,163,473</u>
Operating Income (Loss)	<u>(980,075)</u>	<u>(6,603,767)</u>	<u>(3,220,902)</u>	<u>(1,186,886)</u>
Non-Operating Revenue (Expense)				
Grant Revenue	-	-	-	1,192,500
Interest Revenue	57,990	68,000	41,310	60,592
Interest Expense	<u>(105,327)</u>	<u>(88,800)</u>	<u>(71,072)</u>	<u>-</u>
Total Non-Operating Rev (Exp)	<u>(47,337)</u>	<u>(20,800)</u>	<u>(29,762)</u>	<u>1,253,092</u>
INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>(1,027,412)</u>	<u>(6,624,567)</u>	<u>(3,250,664)</u>	<u>66,206</u>
<u>OPERATING TRANSFERS IN (OUT)</u>				
Water Transfer Out General Fund	242,708	(257,700)	(257,700)	(103,200)
Water Transfer Out Sewer Fund	(265,915)	(450,000)	(450,000)	-
Sewer Transfer in from Water Fund	265,915	450,000	450,000	-
Gas Transfer in to Sewer Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Sources and Uses	<u>242,708</u>	<u>(257,700)</u>	<u>(257,700)</u>	<u>(103,200)</u>
Change in Fund Balance	(784,704)	(6,882,267)	(3,508,364)	(36,994)
Fund Contribution (Fleet, IT, Econ Dev)	-	-	-	(220,000)
Fund Balance - January 1	<u>24,506,688</u>	<u>24,537,878</u>	<u>24,537,878</u>	<u>21,029,514</u>
Fund Balance - December 31	<u>\$ 23,721,984</u>	<u>\$ 17,655,611</u>	<u>\$ 21,029,514</u>	<u>\$ 20,772,520</u>
<u>Fund Balance Restricted, Committed &amp; Assigned</u>				
Meter Deposits	27,698	27,700	27,800	27,900
Water Rights	1,911,234	1,916,000	1,920,000	1,920,500
Sewer Loan Reserve	361,720	362,200	364,250	364,500
Contingency *	<u>-</u>	<u>-</u>	<u>316,522</u>	<u>227,613</u>
Total Restricted, Committed & Assigned	<u>2,300,652</u>	<u>2,305,900</u>	<u>2,628,572</u>	<u>2,540,513</u>
Total Unrestricted Fund Balance	21,421,332	15,349,711	18,400,943	18,232,007
Less Fund Balance Reserve**	<u>1,007,524</u>	<u>2,407,067</u>	<u>1,582,608</u>	<u>1,138,066</u>
Fund Balance Available for Future Appropriation	<u>\$ 20,413,808</u>	<u>\$ 12,942,645</u>	<u>\$ 16,818,335</u>	<u>\$ 17,093,940</u>

\*Goal is 5% of operating expenses

\*\*Fund Balance Reserve Policy is 16.67% or two (2) months of operating expenses.



## COMBINED WATER & SEWER FUND

### Budget Revenue Summary

<u>REVENUE SOURCE</u>	<u>2014 ACTUAL</u>	<u>2015 BUDGET</u>	<u>2015 PROJECTED</u>	<u>2016 BUDGET</u>
<u>Charges for Services</u>				
Commercial Urban (Water & Sewer)	\$ 753,923	\$ 770,000	\$ 767,411	\$ 851,317
Commercial Rural Water	643,403	625,000	675,740	713,206
Residential Urban (Water & Sewer)	1,846,256	1,785,000	1,853,635	1,973,056
Residential Rural Water	187,078	185,000	178,822	203,487
Meter Connect Fees	<u>8,190</u>	<u>9,000</u>	<u>8,135</u>	<u>8,335</u>
Total Charges for Services	<u>3,438,850</u>	<u>3,374,000</u>	<u>3,483,743</u>	<u>3,749,401</u>
<u>Other Revenue</u>				
Misc Jobbing	102,958	55,000	84,354	83,033
Penalties - Utility	19,241	17,000	18,853	18,890
Water Resale-Valdez Stn	32,115	31,000	33,640	29,941
Short Check Charges (Sewer only)	840	1,000	240	-
Misc. Revenue	16,985	8,000	3,465	12,942
Water Leases	<u>82,380</u>	<u>140,000</u>	<u>86,315</u>	<u>82,380</u>
Total Other Revenue	<u>254,519</u>	<u>252,000</u>	<u>226,866</u>	<u>227,186</u>
<u>Non-Operating Revenues</u>				
Water Treatment Plant Grant	-	-	-	1,192,500
Interest - Investments	57,638	62,000	41,310	60,242
Interest - Late Charges	<u>352</u>	<u>6,000</u>	<u>-</u>	<u>350</u>
Total Non-Operating Revenues	<u>57,990</u>	<u>68,000</u>	<u>41,310</u>	<u>1,253,092</u>
<u>Other Sources &amp; Uses of Funds</u>				
Historical Water Rev transfer to Sewer	265,915	450,000	450,000	-
Transfer from Gas to Sewer	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Sources & Uses of Funds	<u>265,915</u>	<u>450,000</u>	<u>450,000</u>	<u>-</u>
<b>Total Revenue</b>	<b><u>\$ 4,017,274</u></b>	<b><u>\$ 4,144,000</u></b>	<b><u>\$ 4,201,919</u></b>	<b><u>\$ 5,229,679</u></b>



# COMBINED WATER & SEWER FUND

## Budget Expense Summary

<u>DESCRIPTION</u>	<u>2014 ACTUAL</u>	<u>2015 BUDGET</u>	<u>2015 PROJECTED</u>	<u>2016 BUDGET</u>
<b>5300 GENERAL ADMINISTRATION</b>				
1001 Wages	\$ 944,116	\$ 1,121,667	\$ 838,027	\$ 1,021,363
1002 Overtime	42,892	47,400	48,097	45,707
1003 Vacation & Sick Pay Off	92,940	55,800	16,441	23,250
1004 Holiday Comp	16,433	16,000	3,054	19,064
2001 Social Security & Medicare	78,568	89,100	65,177	78,134
2002 Health Insurance	206,438	235,000	197,057	228,603
2003 Life Insurance	1,578	1,700	1,245	1,584
2005 Retirement	32,986	35,000	27,330	30,641
3102 Credit Card Fees	3,591	-	-	3,500
3106 Other Permit Fees	10,606	14,800	3,557	14,800
3301 Audit	6,085	6,200	8,546	6,200
3302 Legal Services	72,869	65,000	20,500	65,000
3303 Payroll Services	5,166	5,000	5,091	5,159
3401 Engineer Consulting	18,520	70,000	2,364	25,000
3402 Outside Contract Services	15,162	17,500	37,348	16,118
4305 Communications & Radio	12	1,000	401	-
4306 Conservancy Dist	34,800	38,000	51,429	35,268
4313 Equipment Repair	-	2,500	-	500
4316 Ditch Assessment	23,094	35,000	63,679	37,000
4340 Vehicle Repair & Maintenance	323	1,500	63	-
4341 Vehicle Gas & Diesel	722	1,000	933	-
5001 Advertising & Publication	2,058	1,500	637	1,601
5021 Postage & Shipping	9,538	6,700	7,038	8,240
5025 CIRSA Insurance*	133,749	139,000	126,743	134,753
5029 Phone	13,658	12,300	12,728	14,702
5030 Training/Travel/Mileage	3,455	7,100	3,677	8,819
5031 Travel & Mileage	3,844	7,100	3,535	-
5032 Utilities	2,843	2,500	2,203	2,707
6010 Copier	664	500	776	731
6012 Dues & Subscriptions	551	1,200	1,251	642
6016 Janitor Supplies & Maintenance	2,615	2,500	2,406	2,503
6022 Office Supplies	1,159	1,300	1,178	4,479
6023 Other Operating Exp	3,727	3,400	2,949	-
6032 Small Equipment	799	1,200	566	400
6034 Software Upgrades	1,661	2,000	752	1,521
6035 Stationery & Forms	2,738	2,200	2,190	2,396
8101 Depreciation	630,079	575,000	575,003	591,122
8102 Amortization	-	-	6,078	-
8201 GF - Transfer Out - PILOT	103,200	103,200	103,200	99,000
8202 GF - Transfer Out - Service Reimb	128,400	128,500	128,500	-
8203 Net Transfer-Water to Sewer	265,914	450,000	450,000	-
8203 Transfer Out - Sewer Capital Exp	25,200	-	-	-
8208 GF - Transfer Out - IT	11,108	26,000	26,000	-
8209 Transfer Out - Sewer (Centrifuge)	-	-	-	-
8601 Position Allocation	-	-	-	242,360
9901 Capital Reserve (Centrifuge)	-	-	-	-
8501 Bad Debts	<u>13,272</u>	<u>26,500</u>	<u>20,000</u>	<u>20,086</u>
Total General Admin	<u>2,967,133</u>	<u>3,358,867</u>	<u>2,867,748</u>	<u>2,792,953</u>

\*Includes Property/Liability and Worker's Comp  
City of Trinidad, CO



# COMBINED WATER & SEWER FUND

## Budget Expense Summary Continued

		<u>2014</u> <u>ACTUAL</u>	<u>2015</u> <u>BUDGET</u>	<u>2015</u> <u>PROJECTED</u>	<u>2016</u> <u>BUDGET</u>
<b>5310</b>	<b><u>WATER TRANSMISSION STATION</u></b>				
3102	Credit Card	129	-	414	-
4318	Main Regulating Station	2,208	10,000	-	10,000
4323	Other Operating-Valdez Stn	26,344	40,000	17,645	30,000
4336	Transmission Lines	<u>17,334</u>	<u>30,000</u>	<u>57</u>	<u>17,334</u>
	Total Transmission Station	<u>46,016</u>	<u>80,000</u>	<u>18,116</u>	<u>57,334</u>
<b>5320</b>	<b><u>WATER DISTRIBUTION</u></b>				
4302	Building Maintenance	3,770	4,000	2,903	2,400
4305	Communication & Radio	1,088	5,000	802	1,088
4309	Distribution Lines Exp	65,577	150,000	84,411	100,000
4321	Meter Repair & Maintenance	26,376	24,000	7,094	26,500
4323	Other Operating	3,539	3,000	5,806	3,000
4333	Storage Tanks	5,971	80,000	4,582	6,000
4340	Vehicle Repair & Maintenance	15,640	19,000	7,538	20,000
4341	Vehicle Gas & Diesel	35,092	30,000	21,129	36,000
5004	Clothing Allowance	1,950	2,000	1,500	1,950
5005	Dry Cleaning Shirts	2,499	2,100	2,010	-
5010	Fire Hydrants	13,044	20,000	-	10,000
5021	Postage/Shipping	537	500	625	-
5032	Pump Station Utilities	125,843	130,000	124,218	130,000
6016	Janitor Supplies & Maintenance	1,081	600	662	800
6027	Supplies - Pump Station	9,474	25,000	6,840	6,000
6032	Small Equipment	<u>503</u>	<u>1,000</u>	<u>-</u>	<u>500</u>
	Total Distribution	<u>311,984</u>	<u>496,200</u>	<u>270,120</u>	<u>344,238</u>
<b>5330</b>	<b><u>MADRID CHLORINATION SYSTEM</u></b>				
4302	Building Maintenance	-	1,000	-	-
4317	Chlorine Equipment	-	-	-	-
4321	Meters	-	-	-	-
4323	Other Operating Exp	<u>541</u>	<u>1,000</u>	<u>442</u>	<u>600</u>
	Total Madrid Chlorination System	<u>541</u>	<u>2,000</u>	<u>442</u>	<u>600</u>
<b>5340</b>	<b><u>WATER FILTRATION PLANT</u></b>				
4315	Household	1,791	1,500	2,492	1,686
4337	Treatment Plant	35,585	75,000	28,229	75,000
4340	Repair & Maintenance	9	500	290	-
5004	Clothing Allowance	-	200	-	-
5032	Utilities	20,079	15,000	10,997	17,224
6005	Chemicals/Lab Sup	48,511	70,000	44,329	51,646
6032	Small Equipment	<u>350</u>	<u>4,800</u>	<u>308</u>	<u>260</u>
	Total Filtration Plant	<u>106,325</u>	<u>167,000</u>	<u>86,645</u>	<u>145,816</u>
<b>5350</b>	<b><u>NORTH LAKE</u></b>				
4308	Dam Repair & Maintenance	305	2,500	2,400	500
4311	Diversion Canal	-	-	-	-
4315	Household Maintenance/Repair	2,683	4,000	1,175	3,500
4340	Vehicle Maintenance/Repair	1,210	200	892	500
4327	Pipe Installation	-	-	-	-
5004	Clothing Allowance	-	200	-	-
5032	Utilities	<u>2,409</u>	<u>2,500</u>	<u>2,558</u>	<u>2,500</u>
	Total North Lake	<u>6,607</u>	<u>9,400</u>	<u>7,025</u>	<u>7,000</u>



## COMBINED WATER & SEWER FUND

### Budget Expense Summary Continued

		<u>2014</u> <u>ACTUAL</u>	<u>2015</u> <u>BUDGET</u>	<u>2015</u> <u>PROJECTED</u>	<u>2016</u> <u>BUDGET</u>
<b>5360 MONUMENT LAKE</b>					
4310	Distribution System	35	1,000	181	400
4337	Treatment Plant Mnt/Imprv	<u>11,720</u>	<u>10,800</u>	<u>10,082</u>	<u>10,000</u>
	Total Monument Lake	<u>11,755</u>	<u>11,800</u>	<u>10,263</u>	<u>10,400</u>
<b>5510 SEWAGE TREATMENT PLANT</b>					
4302	Building Maintenance	13,623	20,000	13,718	20,000
4323	Other Operating Expense	5,965	2,500	14,278	2,500
4340	Vehicle Repair & Maintenance	7,257	10,000	6,497	11,230
4341	Vehicle Gas & Diesel	18,407	13,500	9,768	16,149
5004	Clothing Allowance	1,403	1,400	1,200	1,400
5005	Dry Cleaning	2,921	2,500	2,282	-
5032	Utilities	277,595	310,000	240,706	289,467
6005	Chemical & Lab Supplies	6,584	10,000	17,072	7,364
6008	Compressor Equip Supplies	2,363	2,000	45	2,000
6016	Janitor Supplies & Maintenance	<u>860</u>	<u>1,000</u>	<u>725</u>	<u>932</u>
	Total Sewage Treatment Plant	<u>336,978</u>	<u>372,900</u>	<u>306,290</u>	<u>351,042</u>
<b>5520 SEWAGE COLLECTION</b>					
4304	Collection System	48,243	30,000	21,172	22,000
4319	Manhole Replacement/Repair	(318)	2,500	-	1,500
4322	Monument Lake	2,789	5,000	817	2,500
4332	Lift Station Operation	<u>18,357</u>	<u>22,000</u>	<u>24,860</u>	<u>22,000</u>
	Total Sewage Collection	<u>69,071</u>	<u>59,500</u>	<u>46,849</u>	<u>48,000</u>
<b>5370 CAPITAL OUTLAY</b>					
7201	Machinery & Equipment	111,234	147,700	-	60,000
7202	Other	25,950	933,000	54,888	20,390
7202	Monument Lake Park	5,895	401,300	1,400	30,000
7205	Water Rights/Land Acquisition	-	100,000	-	-
8002	Filter Treatment Plant	2,423	-	-	-
8004	North Lake Dam	254,577	363,800	-	-
8007	Water Treatment Plant	<u>1,171,039</u>	<u>3,068,000</u>	<u>3,428,236</u>	<u>1,192,500</u>
	Total Capital Outlay	<u>1,571,118</u>	<u>5,013,800</u>	<u>3,484,524</u>	<u>1,302,890</u>
<b>5540 SEWER DEBT SERVICE*</b>					
4701	Loan Principal	389,893	400,600	400,575	-
4702	Loan Interest	<u>105,327</u>	<u>88,800</u>	<u>71,072</u>	<u>-</u>
	Total Debt Service	<u>495,220</u>	<u>489,400</u>	<u>471,647</u>	<u>-</u>
	<b>TOTAL EXPENSES</b>	<b><u>\$ 5,021,479</u></b>	<b><u>\$ 10,060,687</u></b>	<b><u>\$ 6,744,883</u></b>	<b><u>\$ 5,060,273</u></b>

\*Debt Service to be paid from General Fund in 2016 (\$416,598 Principal and \$76,321 Interest)



## COMBINED WATER & SEWER FUND

### Capital Outlay Schedule

	<u>2014 ACTUAL</u>	<u>2015 BUDGET</u>	<u>2015 PROJECTED</u>	<u>2016 BUDGET</u>
<u>Transmission/Distribution System Improvements</u>				
Segundo Water Line Project	\$ -	\$ 200,000	\$ -	\$ -
Santa Fe Trail Pump Station Improvements	-	500,000	-	-
SCADA (Tank Communication System)	111,234	-	-	-
Security Cameras	-	60,000	-	-
Radio Read Meters	-	<u>75,000</u>	-	-
Total Transmission/Distribution System Improvements	<u>111,234</u>	<u>835,000</u>	-	-
<u>Monument Lake Treatment Plant</u>				
Pipe/Pump/Motor Replacements	-	7,500	-	-
Water Meter Equipment	-	<u>1,000</u>	-	-
Total Monument Lake Treatment Plant	-	<u>8,500</u>	-	-
<u>Monument Lake Wastewater Treatment Plant</u>				
Plant Improvements	2,423	15,000	-	-
Pipe/Pump/Motor Replacements	-	7,500	-	-
Chemical Feeder	-	<u>4,000</u>	-	-
Total Monument Lake Wastewater Treatment Plant	<u>2,423</u>	<u>26,500</u>	-	-
<u>Monument Lake Park Area Improvements:</u>				
Bathroom Construction/RV Dump Station Upgrade	578	400,000	1,400	-
Building Improvements - Roof	5,317	-	-	30,000
Roadway Improvements (South Campground)	-	<u>1,300</u>	-	-
Total Monument Lake Park Area Improvements	<u>5,895</u>	<u>401,300</u>	<u>1,400</u>	<u>30,000</u>
<u>Trinidad Water Treatment Plant Improvements</u>				
Improvements	1,171,039	-	3,428,236	1,192,500
Water Treatment Plant (New)	-	250,000	-	-
Valve Replacement/Chlorine System/Tower	-	2,583,000	-	-
Pipe/Pump/Motor Replacements	-	15,000	-	-
Hydro-electric Generator	-	215,000	-	-
Sedimentation Basins Repair	-	<u>5,000</u>	-	-
Total Water Treatment Plant Improvements	<u>1,171,039</u>	<u>3,068,000</u>	<u>3,428,236</u>	<u>1,192,500</u>
<u>North Lake Dam/Water Shed/Improvements</u>				
Dam Rehabilitation	-	-	-	-
House Improvement	-	-	-	-
Replace Existing Outlet Valve	-	30,000	-	-
Half Pipe Replacement	-	114,800	-	-
Video Inspection of Inlet Conduit	-	10,000	-	-
North Fork to North Lake Aqueduct	<u>254,577</u>	<u>209,000</u>	-	-
Total North Lake Dam/Water Shed/Improvements	<u>254,577</u>	<u>363,800</u>	-	-



## COMBINED WATER & SEWER FUND

### Capital Outlay Schedule Continued

	<u>2014</u> <u>ACTUAL</u>	<u>2015</u> <u>BUDGET</u>	<u>2015</u> <u>PROJECTED</u>	<u>2016</u> <u>BUDGET</u>
Purchase, Transfer & Adjudication	-	100,000	-	-
Total Water Rights Acquisition Improvements	-	100,000	-	-
<u>Machinery &amp; Equipment</u>				
Sewer: Pipe Locator	-	-	-	-
Ice Maker	-	1,700	-	-
Upgrade TV Camera Equip (Collections)	-	80,000	-	60,000
Dissolved Oxygen Probes	-	10,000	-	-
Purchase Jet Vac Nozzle (Collections)	-	6,000	-	-
Water: Misc	-	50,000	-	-
Total Machinery & Equipment	-	147,700	-	60,000
<u>Other Capital Outlay</u>				
Roof Replacement (Sewer Blower Bldg)	-	8,000	-	20,390
Accounting Software	25,950	55,000	54,888	-
Total Other Capital Outlay	25,950	63,000	54,888	20,390
<b>Total Capital Outlay</b>	<b><u>\$ 1,571,118</u></b>	<b><u>\$ 5,013,800</u></b>	<b><u>\$ 3,484,524</u></b>	<b><u>\$ 1,302,890</u></b>



# COMBINED WATER & SEWER FUND

## Wage Schedule

	<u>2015</u> <u>HOURLY</u>	<u>2015</u> <u>ANNUAL</u>	<u>2016</u> <u>HOURLY</u>	<u>2016</u> <u>ANNUAL</u>
<u>ADMINISTRATION</u>				
Superintendent*		\$ 37,600		\$ 32,200
Project Manager .25	27.44	14,300	-	-
Payroll Clerk	20.00	16,600	-	-
Utility Administrator (.33)	22.92	31,800	23.03	15,968
Utility Supervisor (.33)	23.80	16,500	23.84	16,529
Clerk Cashier	16.86	11,700	16.90	11,718
Clerk Cashier II	17.94	12,433	17.98	12,439
Head Meter Reader	20.18	14,000	20.22	14,255
Meter Reader II	16.58	11,500	16.62	11,704
Meter Reader II	17.22	<u>11,933</u>	17.26	<u>12,175</u>
Total Administration		<u>178,367</u>		<u>126,988</u>
<u>WATER TREATMENT (4.17)</u>				
B' Filter Plant Operator	18.51	38,500	18.55	38,585
Snr. Water Treatment Oper 'A'	24.19	<u>50,300</u>	24.23	<u>50,400</u>
Total Water Treatment		<u>88,800</u>		<u>88,985</u>
<u>WATER DISTRIBUTION SYSTEM (4.17)</u>				
Foreman/Level III	27.64	57,500	27.68	57,576
Water Dist. Tech. III/C/Level III	23.65	49,200	23.69	49,276
Water Dist. Tech. II/C/Level III	22.46	46,700	22.50	46,801
Water Dist. Tech. I/Level III	21.55	44,800	21.15	43,993
Sr. Meter Serviceman/Level II	20.25	42,100	20.29	42,204
Rural Meter Serviceman/Level II	19.79	41,200	20.34	42,308
Skilled Laborer/Level II	17.49	36,400	17.81	37,046
Skilled Laborer	18.89	39,300	-	-
Laborer	-	-	16.23	33,760
Laborer	16.23	33,800	14.32	29,787
Laborer	16.19	<u>33,700</u>		<u>-</u>
Total Distribution Center		<u>424,700</u>		<u>382,751</u>
<u>SEWER COLLECTION SYSTEM (4.17)</u>				
Foreman/ Level IV	25.07	52,100	25.07	52,147
Skilled Laborer W/Level II	18.01	37,500	18.41	38,294
Skilled Laborer Level I	15.95	33,200	18.09	37,628
Skilled Laborer	18.33	<u>38,100</u>	16.26	<u>33,822</u>
Total Collection System		<u>160,900</u>		<u>161,891</u>

Notes: \*Utility Supt only allocated to three utilities in 2016 (was allocated to 8 depts in 2015)

\*\*Admin Assist allocated to Water/Sewer and Gas only



## COMBINED WATER & SEWER FUND

### Wage Schedule

		<u>2015</u>	<u>2016</u>	<u>2016</u>
<u>SEWER TREATMENT SYSTEM (4.06)</u>		<u>ANNUAL</u>	<u>HOURLY</u>	<u>ANNUAL</u>
Foreman/'A'/Level III	\$ 28.30	\$ 58,900	\$ 28.30	\$ 58,900
A' Operator/Level III	23.50	48,900	23.50	48,964
C' Operator/Level III	21.63	45,000	21.63	45,241
C' Operator/Level III	21.71	45,200	21.71	44,992
Operator - Entry Level	21.59	<u>44,900</u>	21.59	<u>36,651</u>
 Total Treatment System		<u>242,900</u>		<u>234,748</u>
 Shift Differential		5,400		5,000
Certification Pay		5,000		5,400
Pager Pay		<u>15,600</u>		<u>15,600</u>
 Total Cert/Pager/Diff		<u>26,000</u>	<u>-</u>	<u>26,000</u>
 Total Base Wage/Salary		1,121,667	-	1,021,363
 Wage Reduction		<u>-</u>	<u>-</u>	<u>-</u>
 <b>Total Wage/Salary</b>		<b><u>\$ 1,121,667</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 1,021,363</u></b>



## 2016 GAS FUND BUDGET MESSAGE

The City's natural gas system provides for the distribution of natural gas for residential and commercial customers throughout the City. Additionally, natural gas is also provided to the Department of Corrections and a large number of rural residential and commercial customers. The City's natural gas supply is currently acquired by contract from the National Public Gas Agency (NPGA). Purchased gas is then resold to the City's customers. The current term of the contract extends from April 1, 2009 ending on March 31, 2016. Operations of the City's natural gas distribution system are governed by rules and regulations established by the Federal Department of Transportation and the Public Utilities Commission.

The following describes the categories of revenues and expenditures for the operations of the City's gas department for year 2016.

### **2016 GAS FUND INCOME PROJECTION**

Revenues derived by the City's gas fund are realized from the following categories.

#### **I. Operating Revenues**

**Charges for Service** - The City derives revenues for the Gas Fund through the sale of natural gas to residential and commercial customers in accordance with rate structures set by City ordinance and the recently amended gas tariff. The tariff identifies three different categories for the monthly gas consumption charges including a basic metering and billing charge, a delivery (distribution) charge and the Gas Service Charge which is a pass-through of actual gas costs under the recently adopted tariff rate which increased to \$0.4490 per CCF (100 cubic feet) of natural gas consumed. These charges represent the majority of revenues in the City's Natural Gas Fund. The operating revenues for 2016 are expected to decrease \$277,432 or 6.2% from projected 2015 primarily due to an anticipated decrease in gas sales for commercial customers.

#### **II. Non-Operating Revenues**

**Miscellaneous Jobbing** - Revenue derived from the connection and/or extension of gas services for new customers or replacement services.

**Penalties** – Derived from customers who do not pay their account timely.

**Sales Tax Commission** - Fee received for the collection of sales taxes from the customer.

**Miscellaneous Revenue** - Other revenues received by the City not categorized in any of the foregoing groups are included under Miscellaneous Revenue. These funds include such sources as reimbursement from insurance for property losses, rental fees and by sale of decommissioned vehicles, etc.

#### **III. Miscellaneous Revenue**

**Interest Income** - Interest rates continue to be low and the amount of interest income for 2016 is projected to be comparable to 2015 interest income.

### **REVENUE SUMMARY**

Revenues for the Gas department are predicated upon the actual consumption of gas throughout the coming year. The 2016 budgeted revenue totals \$4.2 million which is \$277,432 less than 2015 projected revenue and is mostly due to an anticipated decrease in charges for services for commercial customers. Gas supply rates charged to the customer is affected by the difference between the actual gas supply cost charged to the customer and the actual cost of gas, which becomes a deferred gas expense. This deferred gas expense is monitored on a monthly basis and is a factor in the gas tariff charged to the customer. In 2014 the City under-collected gas supply costs from the customers and as a result, an increase in the gas tariff was realized and adopted by City Council in October 2014 which became effective December 2014.

### **EXPENDITURE SUMMARY**

2016 Gas Fund expenditures are budgeted to be \$4.17 million which is \$462,572 greater than 2015 projected expenditures. The single category most affecting the Gas Fund is the anticipated cost of natural gas purchases from the City's contract supplier, NPGA. City budgets reflect increased health insurance costs of approximately 7.0% as well as increased property and liability insurance costs of 1%. 2016 Capital Outlay is budgeted to be \$101,787.



## GAS FUND

### Statement of Revenues, Expenses and Changes in Fund Balance

	<u>2014</u> <u>ACTUAL</u>	<u>2015</u> <u>BUDGET</u>	<u>2015</u> <u>PROJECTED</u>	<u>2016</u> <u>BUDGET</u>
Operating Revenues				
Charges for Services	\$ 3,751,536	\$ 4,062,000	\$ 4,387,297	\$ 4,146,154
Other	<u>54,403</u>	<u>62,000</u>	<u>89,382</u>	<u>12,844</u>
Total Operating Revenues	<u>3,806,939</u>	<u>4,124,000</u>	<u>4,476,679</u>	<u>4,158,998</u>
Operating Expenses				
Operating Expenses	2,674,032	3,849,467	3,140,034	3,672,430
Depreciation	46,436	40,000	40,000	42,667
Amortization	-	-	-	-
Bad Debts	<u>47,029</u>	<u>42,000</u>	<u>44,000</u>	<u>44,517</u>
Total Expenses	<u>2,767,497</u>	<u>3,931,467</u>	<u>3,224,034</u>	<u>3,759,614</u>
Operating Income (Loss)	<u>1,038,442</u>	<u>192,533</u>	<u>1,252,645</u>	<u>399,384</u>
Non-Operating Revenue (Expense)				
Grant Revenue	-	-	-	-
Interest Revenue	12,993	10,000	11,175	12,844
Interest Expense	<u>(38,500)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Non-Operating Rev (Exp)	<u>(25,507)</u>	<u>10,000</u>	<u>11,175</u>	<u>12,844</u>
INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>1,012,935</u>	<u>202,533</u>	<u>1,263,820</u>	<u>412,228</u>
<u>OPERATING TRANSFERS IN (OUT)</u>				
Transfer Out General Fund	(474,955)	(442,500)	(442,500)	(203,100)
Transfers Out Sewer Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Sources and Uses	<u>(474,955)</u>	<u>(442,500)</u>	<u>(442,500)</u>	<u>(203,100)</u>
Change in Fund Balance	537,980	(239,967)	821,320	209,128
Capital Outlay	(12,975)	(117,500)	(35,960)	(101,787)
Fund Contribution (Fleet, IT, Econ Dev)				(105,000)
Fund Balance - January 1	<u>4,248,934</u>	<u>4,773,939</u>	<u>4,773,939</u>	<u>5,559,299</u>
Fund Balance - December 31	<u>\$ 4,773,939</u>	<u>\$ 4,416,472</u>	<u>\$ 5,559,299</u>	<u>\$ 5,561,639</u>
<u>Fund Balance Restricted, Committed &amp; Assigned</u>				
Meter Deposits	179,371	179,385	179,400	179,500
Contingency *	<u>-</u>	<u>-</u>	<u>157,002</u>	<u>183,622</u>
Total Restricted, Committed & Assigned	<u>179,371</u>	<u>179,385</u>	<u>336,402</u>	<u>363,122</u>
Total Unrestricted Fund Balance	4,594,568	4,237,087	5,222,897	5,198,518
Less Fund Balance Reserve**	<u>668,508</u>	<u>962,367</u>	<u>785,009</u>	<u>918,108</u>
<b>Fund Balance Available for Future Appropriation</b>	<b><u>\$ 3,926,060</u></b>	<b><u>\$ 3,274,721</u></b>	<b><u>\$ 4,437,889</u></b>	<b><u>\$ 4,280,410</u></b>

\*Goal is 5% of operating expenses

\*\*Fund Balance Reserve Policy is 16.67% or two (2) months of operating expenses.



## GAS FUND

### Budget Revenue Summary

<u>REVENUE SOURCE</u>	<u>2014 ACTUAL</u>	<u>2015 BUDGET</u>	<u>2015 PROJECTED</u>	<u>2016 BUDGET</u>
<u>Charges for Services</u>				
Commercial Sales	\$ 1,417,616	\$ 1,650,000	\$ 1,975,993	\$ 1,592,867
Residential Sales	2,320,510	2,400,000	2,400,000	2,539,782
Meter Connect Fees	<u>13,410</u>	<u>12,000</u>	<u>11,304</u>	<u>13,505</u>
Total Charges for Services	<u>3,751,536</u>	<u>4,062,000</u>	<u>4,387,297</u>	<u>4,146,154</u>
<u>Non-Operating Revenues</u>				
Miscellaneous Jobbing	9,374	4,000	16,814	6,506
Penalties	23,452	35,000	38,001	26,466
Sales Tax Commission	7,883	6,000	23,391	6,717
Miscellaneous	<u>701</u>	<u>7,000</u>	<u>-</u>	<u>560</u>
Total Other Revenues	<u>41,410</u>	<u>52,000</u>	<u>78,206</u>	<u>40,249</u>
<u>MISCELLANEOUS REVENUE</u>				
Interest Income	<u>12,993</u>	<u>10,000</u>	<u>11,175</u>	<u>12,844</u>
<b>Total Revenue</b>	<b><u>\$ 3,805,939</u></b>	<b><u>\$ 4,124,000</u></b>	<b><u>\$ 4,476,679</u></b>	<b><u>\$ 4,199,247</u></b>



## GAS FUND

### Budget Expense Summary

<u>DESCRIPTION</u>	<u>2014 ACTUAL</u>	<u>2015 BUDGET</u>	<u>2015 PROJECTED</u>	<u>2016 BUDGET</u>
<b><u>5400 GENERAL ADMINISTRATION</u></b>				
1001 Wages	\$ 295,273	\$ 468,467	\$ 327,200	\$ 458,741
1002 Overtime	1,110	1,100	4,960	2,500
1003 Vacation & Sick Pay Off	75,784	16,800	300	10,444
2001 Social Security & Medicare	27,205	31,300	24,210	35,094
2002 Health Insurance	66,242	80,000	82,310	120,053
2003 Life Insurance	654	900	648	648
2005 Retirement	9,932	12,300	10,025	13,762
2007 Unemployment Insurance	10,164	-	20,180	10,164
3102 Health Insurance Fees	1,260	-	-	-
3301 Audit	4,648	4,700	3,776	4,700
3303 Payroll Service	3,039	3,000	2,995	3,035
3402 Outside Contract Services	32,483	20,000	9,765	30,000
4313 Equipment Repair	-	1,000	-	-
4323 Other Operating Exp	(3,752)	500	-	-
4340 Vehicle Repair & Maintenance	-	1,000	-	-
4341 Gasoline & Diesel	-	1,000	-	-
5001 Publications	332	300	675	300
5021 Postage & Shipping	4,734	3,700	3,130	4,082
5025 CIRSA Insurance*	49,150	49,000	48,045	35,339
5029 Telephone	3,043	2,900	3,585	3,166
5030 Training/Travel/Mileage	270	2,500	4,400	4,000
5031 Travel & Mileage	379	1,500	-	-
5032 Utilities	9,805	12,000	12,700	12,000
6010 Photo Copier	511	500	600	548
6012 Dues & Subscriptions	515	600	695	505
6016 Janitorial Supplies	2,525	2,300	2,405	2,478
6022 Office Expense	509	600	720	423
6023 Damage Prevention/Public Aware	1,859	1,000	1,345	1,507
6032 Small Equipment	-	1,000	505	600
6034 Software Upgrades/Support	1,588	2,000	750	1,325
6035 Stationery & Forms	1,343	1,000	835	1,185
8101 Depreciation	46,436	40,000	40,000	42,667
8201 GF - Transfer Out - PILOT	236,400	203,100	203,100	236,400
8202 GF - Transfer Out - Service Reimb	225,595	226,400	226,400	-
8203 Sewer - Transfer Out	-	-	-	-
8208 GF - Transfer Out - IT	12,960	13,000	13,000	-
8501 Bad Debts	47,029	42,000	44,000	44,517
8502 Cash Over (Short)	180	500	160	348
8601 Position Allocation	-	-	-	242,360
Total General Administration	<u>1,169,205</u>	<u>1,250,267</u>	<u>1,093,419</u>	<u>1,322,891</u>
<b><u>5410 REGULATING STATIONS</u></b>				
4318 Main Regulating Station (CIG)	971	3,000	-	2,342
4323 Other Operating Exp	-	1,500	-	-
Total Regulating Stations	<u>971</u>	<u>4,500</u>	<u>-</u>	<u>2,342</u>

\*Includes Property/Liability and Worker's Comp



## GAS FUND

### Budget Expense Summary Continued

<u>DESCRIPTION</u>	<u>2014 ACTUAL</u>	<u>2015 BUDGET</u>	<u>2015 PROJECTED</u>	<u>2016 BUDGET</u>
<b><u>5420</u></b> <b><u>DISTRIBUTION MAINS</u></b>				
4302 Building Maintenance	2,664	3,000	1,130	2,605
4303 Cathodic Protection	18,606	20,000	5,270	20,000
4305 Communication & Radio	488	3,000	1,880	372
4309 Distribution Mains	23,514	35,000	11,600	25,000
4321 Meters	971	20,000	1,545	8,000
4323 Other Operating Exp	964	3,000	2,315	1,869
4327 Pipe installation	-	2,000	1,600	1,000
4328 Regulating Stations	174	3,000	30	1,000
4340 Vehicle Repair & Maintenance	5,514	7,000	7,325	5,716
4341 Vehicle Gas & Diesel	15,931	16,000	10,500	16,592
5004 Clothing Allowance	1,350	1,400	1,800	1,350
5005 Dry Cleaning	820	1,100	3,700	3,500
5023 Propane Plant	336	700	335	440
5030 OQ Certification/DIMP	-	500	-	500
6016 Janitor Supplies & Maintenance	144	500	625	500
6032 Small Equipment	<u>234</u>	<u>3,000</u>	<u>770</u>	<u>500</u>
Total Distributions Mains	<u>71,710</u>	<u>119,200</u>	<u>50,425</u>	<u>88,944</u>
<b><u>5430</u></b> <b><u>GAS PURCHASES</u></b>				
5013 Purchases	2,753,581	2,800,000	2,322,690	2,700,000
Gas Purchases - Deferred	<u>(714,515)</u>	<u>200,000</u>	<u>200,000</u>	<u>(151,463)</u>
Total Gas Purchases	<u>2,039,066</u>	<u>3,000,000</u>	<u>2,522,690</u>	<u>2,548,537</u>
<b><u>5440</u></b> <b><u>CAPITAL OUTLAY</u></b>				
7201 Machinery & Equipment	-	-	11,615	-
7202 Other	12,975	117,500	24,345	101,787
8009 Gas Shop Improvements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Capital Outlay	<u>12,975</u>	<u>117,500</u>	<u>35,960</u>	<u>101,787</u>
<b>Total Expenses</b>	<b><u>\$ 3,293,927</u></b>	<b><u>\$ 4,491,467</u></b>	<b><u>\$ 3,702,494</u></b>	<b><u>\$ 4,064,501</u></b>



## GAS FUND

### Capital Outlay Schedule

	<u>2014</u> <u>ACTUAL</u>	<u>2015</u> <u>BUDGET</u>	<u>2015</u> <u>PROJECTED</u>	<u>2016</u> <u>BUDGET</u>
<u>Machinery &amp; Equipment</u>				
Equipment	\$ -	\$ -	\$ 11,600	\$ -
Total Machinery & Equipment	-	-	11,600	-
<u>Other Capital Outlay</u>				
Remote Read Gas Meters	-	37,500	-	37,500
Regulator Station Building	-	15,000	15,000	-
Fisher's Peak Infrastructure	-	-	-	15,000
Gas Distribution System Mapping	-	40,000	-	40,000
Accounting Software	<u>12,975</u>	<u>25,000</u>	<u>24,350</u>	<u>9,287</u>
Total Other Capital Outlay	<u>12,975</u>	<u>117,500</u>	<u>39,350</u>	<u>101,787</u>
Gas Shop Improvements	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b><u>\$ 12,975</u></b>	<b><u>\$ 117,500</u></b>	<b><u>\$ 50,950</u></b>	<b><u>\$ 101,787</u></b>



## GAS Wage Schedule

	<u>2015</u> <u>HOURLY</u>	<u>2015</u> <u>ANNUAL</u>	<u>2016</u> <u>HOURLY</u>	<u>2016</u> <u>ANNUAL</u>
<u>ADMINISTRATION</u>				
Superintendent*	\$ -	\$ 18,800	\$ -	\$ 32,200
Project Manager .25	27.44	14,300	-	-
Payroll Clerk	20.00	8,300	-	-
Utility Administrator (.33)	22.92	15,900	23.03	15,968
Utility Supervisor (.33)	23.80	16,500	23.84	16,529
Clerk Cashier	16.86	11,700	16.90	11,718
Clerk Cashier II	17.94	12,433	17.98	12,439
Head Meter Reader	20.18	14,000	20.22	14,255
Meter Reader II	16.58	11,500	16.62	11,704
Meter Reader II	17.22	<u>11,933</u>	17.26	<u>12,175</u>
 Total Administration		 <u>135,367</u>		 <u>126,988</u>
<u>DISTRIBUTION SYSTEM (4.45)</u>				
Foreman	\$ 27.54	\$ 57,300	\$ 27.58	\$ 57,368
Assistant Foreman/CP Tech	25.00	52,000	\$ 25.84	53,748
Gas Dist. Tech. III/A/Welder	21.48	44,700	\$ 21.51	44,742
Meter Serviceman	23.08	48,000	\$ 22.52	46,843
Gas Dist Tech II	22.28	46,300	\$ 22.32	46,427
Gas Dist Tech II	-	-	-	-
Gas Dist Tech II	-	-	-	-
Gas Dist Tech I	-	-	-	-
Skilled Laborer	17.25	35,900	17.63	36,670
Laborer	17.86	<u>37,100</u>	16.42	<u>34,155</u>
 Total Distribution System		 <u>\$ 321,300</u>		 <u>\$ 319,953</u>
Certification Pay		4,000		4,000
Pager Pay		<u>7,800</u>		<u>7,800</u>
 Total Base Wage/Salary	-	468,467	-	458,741
Wage Reduction				
<b>Total Wage/Salary</b>	<u>\$ -</u>	<u>\$ 468,467</u>	<u>-</u>	<u>458,741</u>

Notes: \*Utility Supt only allocated to three utilities in 2016 (was allocated to 8 depts in 2015)

\*\*Admin Assist allocated to Water/Sewer and Gas only



## 2016 CAPITAL PROJECTS FUND BUDGET MESSAGE

### **CAPITAL PROJECTS FUND**

This fund results from voter authorization of a 1% City sales tax for capital outlay projects. This 1% sales tax was extended in 2014 and will end at the end of year 2020. Revenue in the Capital Projects Fund can only be expended on capital outlay projects and cannot be used for any General Fund purpose.

### **REVENUE**

At the present rate of retail sales, this 1% sales tax yields approximately \$1.2 million in sales tax revenue. Various capital improvement projects are planned for 2016 not to exceed the available revenue with minimal impact to the fund balance. The total 2016 revenue budget includes grant revenue of \$2,769,356, which is down \$149,644 from the adopted 2015 budget.

### **EXPENDITURES**

Expenditures from the Capital Projects Fund result from authorized capital improvement projects as determined by City Council during the budget process. The 2016 budgeted expenditures are \$4.33 million, which includes expenditures for all grants approved and is \$2.2 million less than 2015 adopted budget. 2016 expenditure distribution is 25.1% for Land Acquisition, 15.3% on Municipal Buildings, 40.8% on Street Improvements, 5.2% on Parks & Recreation, and 13.6% on other miscellaneous projects.



## CAPITAL PROJECTS FUND

### Statement of Revenues, Expenses and Change in Fund Balance

	<u>2014</u> <u>ACTUAL</u>	<u>2015</u> <u>BUDGET</u>	<u>2015</u> <u>PROJECTED</u>	<u>2016</u> <u>BUDGET</u>
Revenues				
Sales Tax Receipts	\$ 1,165,228	\$ 1,190,000	\$ 1,306,500	\$ 1,200,000
Grant Revenue	274,498	2,919,000	221,740	2,769,356
Other Contributions	1,216	1,500	3,450	-
Interest Income	<u>6,779</u>	<u>7,000</u>	<u>6,100</u>	<u>6,800</u>
Total Revenues	<u>1,447,721</u>	<u>4,117,500</u>	<u>1,537,790</u>	<u>3,976,156</u>
Expenditures				
Capital Projects	<u>891,030</u>	<u>6,541,900</u>	<u>2,459,022</u>	<u>4,384,833</u>
Operating Income (Loss)	<u>556,691</u>	<u>(2,424,400)</u>	<u>(921,232)</u>	<u>(408,677)</u>
Change in Fund Balance	556,691	(2,424,400)	(921,232)	(408,677)
Fund Balance - January 1	<u>2,560,931</u>	<u>2,526,131</u>	<u>3,117,622</u>	<u>2,196,390</u>
<b>Fund Balance - December 31</b>	<b><u>\$ 3,117,622</u></b>	<b><u>\$ 101,731</u></b>	<b><u>\$ 2,196,390</u></b>	<b><u>\$ 1,787,713</u></b>



## CAPITAL PROJECTS FUND

### Budget Revenue Summary

<u>REVENUE SOURCE</u>	<u>2014 ACTUAL</u>	<u>2015 BUDGET</u>	<u>2015 PROJECTED</u>	<u>2016 BUDGET</u>
Sales Tax Receipts	\$ 1,165,228	\$ 1,190,000	\$ 1,306,500	\$ 1,200,000
Federal Grants	\$ 9,660	-	-	-
State Grants	262,838	-	221,740	-
Grants - Other	2,000	-	-	-
CDOT (Historic Loop)	-	450,000	-	-
CDOT (Sopris Trail)	-	-	-	-
CDOT (Regional Signage)	-	333,000	-	287,200
CDOT (Wayfinding 2&3)	-	-	-	-
CDOT (Multimodal)	-	-	-	-
CDOT (Welcome Center Rehab)	-	-	-	250,000
Local Governments (Regional Signage)	-	55,000	-	-
DOLA (Commercial St 1&2)	-	1,420,000	-	123,500
DOLA (Commercial St 3)	-	-	-	-
DOLA (Housing Authority Corazon)	-	-	-	220,026
DOLA (Cedar Street)	-	-	-	888,992
State Historical (Monument Lake)	-	30,000	-	-
State Historical (Hughes Lumber)	-	32,000	-	-
State Historical (Water Works)	-	35,000	-	-
State Trails (Ped Bridge)	-	198,000	-	-
State Trails (Trail Plan)	-	-	-	-
GOCO (Sopris Trail Land)	-	-	-	999,638
CDOT (Old Sopris Blvd Addition)	-	-	-	-
CO Parks & Wildlife (Trout Habitat)	-	60,000	-	-
Purgatoire Watershed (Trout Habitat)	-	25,000	-	-
National Scenic Byways (CWC)	-	<u>281,000</u>	-	-
Grant Revenue	274,498	2,919,000	221,740	2,769,356
Miscellaneous Revenue	1,216	1,500	3,450	-
Interest Income	<u>6,779</u>	<u>7,000</u>	<u>6,100</u>	<u>6,800</u>
<b>Total Revenues</b>	<b><u>\$ 1,447,721</u></b>	<b><u>\$ 4,117,500</u></b>	<b><u>\$ 1,537,790</u></b>	<b><u>\$ 3,976,156</u></b>



## CAPITAL PROJECTS

### Budget Expense Summary

<u>PROJECT</u>	<u>2014 ACTUAL</u>	<u>2015 BUDGET</u>	<u>2015 PROJECTED</u>	<u>2016 BUDGET</u>
<b><u>9010 LAND</u></b>				
7301 Acquisition	\$ 12,800	\$ -	\$ -	\$ -
7303 Boulevard Addition Nature Park	257,901	-	-	-
7304 Old Sopris Trail Section 2	12,741	-	135,000	1,085,638
7305 Multimodal Building Land	-	<u>13,000</u>	<u>25,000</u>	-
Total Land	<u>283,442</u>	<u>13,000</u>	<u>160,000</u>	<u>1,085,638</u>
<b><u>9020 MUNICIPAL BUILDINGS</u></b>				
7410 City Garage	-	-	-	-
7420 Community Cntr Improvement	4,980	-	24,000	54,000
7422 Community Cntr Irrigation	-	-	-	-
7440 Renovation Municipal Buildings	37,827	77,900	34,000	-
7476 Water Works Bldg Rehab	1,000	49,000	14,700	-
7477 Street & Bridge/City Garage Facility	-	500,000	249,000	-
7478 Visitors Welcome Center	-	310,000	30,000	40,477
7479 Fire Station Annex Building	-	100,000	100,000	120,000
7480 Multimodal Building	-	17,000	17,000	-
7482 Police Department Relocation	-	-	200,000	100,000
Demolition	-	-	-	100,000
Welcome Center Rehab	-	-	-	250,000
7481 Hughes Lumber (Docs & Structural)	-	<u>70,000</u>	<u>59,500</u>	-
Total Municipal Buildings	<u>43,807</u>	<u>1,123,900</u>	<u>728,200</u>	<u>664,477</u>
<b><u>9030 STREET IMPROVEMENTS</u></b>				
7501 Brick St Renovation	125	-	-	-
7505 City Wide Paving & Seal Coating	358,279	600,000	60,000	125,000
7515 City Wide Storm Drainage	21,247	250,000	-	-
7521 Commercial Street (1&2)	-	-	573,284	123,500
7522 Commercial Street In Kind	-	-	230,000	-
7523 Roundabout at 5 Points	-	-	25,000	-
7524 Cedar Street Extension & Restroom	-	-	210,000	888,992
Cedar Street Extension In Kind	-	-	-	-
Storm Drainage - Riverwalk	-	-	-	30,000
Stair Access - Riverwalk	-	-	-	40,000
7530 56 Flag Memorial	-	-	-	-
7550 Way Finding Signage-Match 1	34,418	100,000	74,813	-
7551 Way Finding Signage-Match 2&3	-	-	-	75,000
7552 Asphalt Plant Improvements	-	-	-	-
7553 ADA Accessible Intersections	6,053	82,000	15,000	100,000
7554 Historic Brick Street Renovation Design	56,689	-	-	-
7555 Topeka Avenue Widening	-	70,000	-	-
7556 Street Sign Unification	-	-	-	-
7557 Regional Signage	-	405,000	17,500	287,200
7558 Street Lighting (LED)	-	125,000	100,000	100,000
7559 Downtown Infrastructure (Cmcl/Hist)	-	3,000,000	-	-
Downtown Infrastructure (Hist Loop In-Kind)	-	-	-	-
Total Street Improvements	<u>476,811</u>	<u>4,632,000</u>	<u>1,305,597</u>	<u>1,769,692</u>



## CAPITAL PROJECTS

### Budget Expense Summary Continued

<u>PROJECT</u>	<u>2014 ACTUAL</u>	<u>2015 BUDGET</u>	<u>2015 PROJECTED</u>	<u>2016 BUDGET</u>
<b><u>9040 PARKS &amp; RECREATION</u></b>				
7615 Citywide Tree Program	2,622	3,000	9,000	-
7616 Citywide Tree Mitigation	9,625	6,000	-	-
7618 Courts & Fields	-	-	20,000	20,000
Riverwalk Tree Removal	-	-	-	50,000
7641 Veteran's Park Improvements	-	-	-	-
7643 Monument Lake	5,500	43,000	12,600	-
7665 Trail Drainage/Access Comrl Street	57,148	-	-	-
7671 Colorado Island Improvements	-	-	-	-
7672 Purgatoire River Clean-up	-	50,000	-	-
7673 Purgatoire River Trout Habitat Imp	-	124,000	31,800	-
7674 Pedestrian Bridge	-	302,000	34,525	-
Pedestrian Bridge In Kind	-	-	-	-
7675 City Wide Park Maintenance	-	15,000	-	-
7676 Central Park Lower Field Restrooms	-	100,000	-	40,000
7677 Dog Park	-	30,000	60,000	-
Old Sopris Trail	-	-	-	-
Parks Equipment	-	-	15,000	-
Parks Maintenance	-	-	-	15,000
Parks & Recreation Board	-	-	-	100,000
Expansion of Southside Park	-	-	-	-
Total Parks & Recreation	<u>74,895</u>	<u>673,000</u>	<u>182,925</u>	<u>225,000</u>
<b><u>9050 MISCELLANEOUS</u></b>				
7901 Demolition of Dangerous bldgs	-	-	-	-
7903 CDOT Downtown Improvements	12,075	-	-	-
7905 Downtown Improvements	-	-	-	-
7920 Landfill Deficiency Compliance	-	-	-	-
7922 Fire Engine Purchase/Repair	-	-	15,000	-
7923 Seneca Grant (SWC)	-	-	17,300	-
7925 Colorado Main Street	-	-	25,000	25,000
7924 Art Space / Space to Create	-	-	-	130,000
Art and Culture	-	-	-	25,000
Miner's Memorial Art	-	-	-	15,000
Sidewalk Revolving Fund	-	-	-	50,000
IT Infrastructure	-	-	-	50,000
Water Infrastructure	-	-	-	125,000
7941 Regional Interpretive Signage	-	-	-	-
7942 Historic Train Repainting	-	50,000	25,000	-
7943 Corazon Square	-	-	-	220,026
7944 Emergency Warning Siren	-	50,000	-	-
Total Miscellaneous	<u>12,075</u>	<u>100,000</u>	<u>82,300</u>	<u>640,026</u>
<b>Total Expenditures</b>	<b><u>\$ 891,030</u></b>	<b><u>\$ 6,541,900</u></b>	<b><u>\$ 2,459,022</u></b>	<b><u>\$ 4,384,833</u></b>



## CAPITAL PROJECTS FUND

### Four Year Capital Investment/Project Plan

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Anticipated Ongoing Revenues				
Sales Tax Receipts	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>\$ 1,200,000</u>	<u>\$ 1,200,000</u>	<u>\$ 1,200,000</u>	<u>\$ 1,200,000</u>
Planned Expenditures				
Police Department Relocation	\$ 50,000	\$ 50,000	\$ -	\$ -
Street Resurfacing	150,000	150,000	150,000	150,000
ADA Access	75,000	75,000	75,000	75,000
LED Street Lighting	100,000	100,000	100,000	-
Parks Maintenance	15,000	15,000	15,000	15,000
Expansion of Southside Park	58,000	-	-	8,000
IT Infrastructure	25,000	25,000	25,000	25,000
Water Infrastructure	150,000	150,000	150,000	150,000
Demolition	100,000	100,000	100,000	100,000
Fire Equipment	70,000	70,000	70,000	70,000
Parks Board	100,000	100,000	100,000	100,000
Art & Culture	20,000	20,000	20,000	20,000
Miner's Memorial Art	15,000	15,000	-	-
Main Street	25,000	25,000	-	-
Sidewalks Revolving Maintenance	50,000	50,000	25,000	25,000
Water Works Building	25,000	25,000	-	-
Tree Management	-	-	50,000	-
Train Repainting	-	-	-	25,000
Parks and Playgrounds	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>
Total Expenditures	<u>\$ 1,073,000</u>	<u>\$ 990,000</u>	<u>\$ 900,000</u>	<u>\$ 783,000</u>
Operating Income (Loss)	<u>\$ 127,000</u>	<u>\$ 210,000</u>	<u>\$ 300,000</u>	<u>\$ 417,000</u>



## 2016 SPECIAL FUNDS BUDGET MESSAGE

The following is a description of Special Funds budgeted by the City for 2016.

### **LOTTERY FUND**

In 2005, a special revenue fund was created to account for the share of state lottery monies sent to the City of Trinidad. These funds are received quarterly. The 2016

Lottery budgeted revenue of \$82,900 is projected to be 13% or \$10,110 more than the 2015 projected revenue.

Expenditures are limited to those types allowed by statute which relate generally to outdoor recreation. This could include: the acquisition, development, and maintenance of new conservation sites; capital improvements or maintenance for recreational purposes on any public site; maintenance of land, buildings, and other recreational facilities.

Projected expenditures for 2016 include citywide parks, swimming pool, and path & trails maintenance. The total 2016 expenditures budget is \$61,000 which is 64.4% or \$110,257 less than the 2015 projected expenditures. This would result in a 2016 projected fund balance of \$44,119.

### **TOURISM FUND**

This fund is the result of voter authorization of a three percent City lodging tax for the promotion of tourism. The total 2016 revenue budget is \$201,400 which is \$32,648 or 19.3% more than 2015 projected revenue.

Expenditures can only be made for the promotion of tourism and are overseen by a City appointed Tourism Board. The total 2016 expenditures budget is \$168,935 which is \$51,485 more than 2015 projected expenditures. This would result in a 2016 projected fund balance of \$181,970.

### **NEW FUNDS FOR 2016**

For 2016 the City will establish three new funds: Fleet Fund, Information Technology (IT) Fund, and Economic Development Fund. These will be established based on contributions from reserves from the General Fund, the Power & Light Fund, the Water/Sewer Fund and the Gas Fund as follows:

<b>Source of Funds</b>	<b>FLEET</b>	<b>IT</b>	<b>ECONOMIC DEV</b>
General Fund Reserves	\$50,000	\$5,000	\$50,000
Power & Light Reserves	\$50,000	\$5,000	\$50,000
Water/Sewer Reserves	\$100,000	\$10,000	\$100,000
Gas Reserves	\$50,000	\$5,000	\$50,000
<b>Total Fund Bal</b>	<b>\$250,000</b>	<b>\$25,000</b>	<b>\$250,000</b>



## LOTTERY FUND

### Statement of Revenues, Expenditures and Fund Balance

	<u>2014</u> <u>ACTUAL</u>	<u>2015</u> <u>BUDGET</u>	<u>2015</u> <u>PROJECTED</u>	<u>2016</u> <u>BUDGET</u>
<u>REVENUES</u>				
Lottery Income	\$ 84,619	\$ 88,000	\$ 72,700	\$ 82,750
Grant Revenue	\$ 24,519	35,000		
Interest Income	<u>139</u>	<u>200</u>	<u>90</u>	<u>150</u>
 Total Revenues	 <u>109,277</u>	 <u>123,200</u>	 <u>72,790</u>	 <u>82,900</u>
 <u>EXPENDITURES</u>				
Buildings & Shelters	-	80,000	97,316	
Equipment Acquisition	59,924	16,000	2,800	
Golf Course Maintenance	22,210	15,000	35,366	
Path & Trails Maintenance	12,028	5,000		25,014
Vehicle Purchase	-	-		
Parks Maintenance	19,018	34,500	23,175	22,826
Swim Pool Maintenance	<u>13,160</u>	<u>18,000</u>	<u>12,600</u>	<u>13,160</u>
 Total Expenditures	 <u>126,340</u>	 <u>168,500</u>	 <u>171,257</u>	 <u>61,000</u>
 Revenues over (under) Expense	 (17,063)	 (45,300)	 (98,467)	 21,900
 Beginning Fund Balance - January 1	 <u>137,749</u>	 <u>84,249</u>	 <u>120,686</u>	 <u>22,219</u>
 <b>Ending Fund Balance - December 31</b>	 <b><u>\$ 120,686</u></b>	 <b><u>\$ 38,949</u></b>	 <b><u>\$ 22,219</u></b>	 <b><u>\$ 44,119</u></b>



## LOTTERY FUND

### Budget Revenue and Expense Summary

<u>REVENUE SOURCE</u>	<u>2014 ACTUAL</u>	<u>2015 BUDGET</u>	<u>2015 PROJECTED</u>	<u>2016 BUDGET</u>
Lottery Income	\$ 84,619	\$ 88,000	\$ 72,700	\$ 82,750
Grant - State Trails Program	24,519	35,000	-	-
Interest Income	<u>139</u>	<u>200</u>	<u>90</u>	<u>150</u>
<b>Total Revenue</b>	<b><u>109,277</u></b>	<b><u>123,200</u></b>	<b><u>72,790</u></b>	<b><u>82,900</u></b>
 <b><u>EXPENSE SUMMARY</u></b>				
9305 <u>Buildings &amp; Shelters</u>				
Golf Course Clubhouse	-	-	-	-
Kit Carson Grandstand	<u>-</u>	<u>80,000</u>	<u>97,316</u>	<u>-</u>
Total Buildings & Shelters	<u>-</u>	<u>80,000</u>	<u>97,316</u>	<u>-</u>
9310 <u>Equipment Acquisition</u>				
Shade Structures	-	6,000	2,800	-
P&B Grade Mower	59,924	6,500	-	-
Snow Plow	-	3,500	-	-
9317 Golf Course Maintenance	22,210	15,000	35,366	-
9321 Land Acquisition	-	-	-	-
9329 Vehicle Purchase	-	-	-	-
9334 Citywide Parks Maintenance	19,018	34,000	23,175	22,826
9334 Christmas Lights	-	500	-	-
9336 Path & Trails Maintenance	12,028	5,000	-	25,014
9360 Swim Pool Maintenance	<u>13,160</u>	<u>18,000</u>	<u>12,600</u>	<u>13,160</u>
<b>Total Expenditures</b>	<b><u>\$ 126,340</u></b>	<b><u>\$ 168,500</u></b>	<b><u>\$ 171,257</u></b>	<b><u>\$ 61,000</u></b>



## TOURISM FUND

### Statement of Revenues, Expenditures and Fund Balance

	<b>2014</b>	<b>2015</b>	<b>2015</b>	<b>2016</b>
	<b><u>ACTUAL</u></b>	<b><u>BUDGET</u></b>	<b><u>PROJECTED</u></b>	<b><u>BUDGET</u></b>
<b><u>REVENUES:</u></b>				
Tourism Lodging Tax	\$ 200,062	\$ 190,000	\$ 167,500	\$ 210,000
Interest Income	\$ 12	-	12	-
Miscellaneous	<u>5,299</u>	<u>-</u>	<u>1,240</u>	<u>-</u>
 Total Revenues	 <u>205,373</u>	 <u>190,000</u>	 <u>168,752</u>	 <u>210,000</u>
 <b><u>EXPENDITURES</u></b>				
Advertising/Promotion	72,064	156,900	88,650	38,700
Billboards	12,040	8,600	7,150	14,500
Other Expense	<u>61,287</u>	<u>24,500</u>	<u>21,650</u>	<u>156,800</u>
 Total Expenditures	 <u>145,391</u>	 <u>190,000</u>	 <u>117,450</u>	 <u>210,000</u>
 Revenues over (under) Expense	 59,982	 -	 51,302	 -
 Beginning Fund Balance - January 1	 <u>38,221</u>	 <u>54,241</u>	 <u>98,203</u>	 <u>149,505</u>
 <b>Ending Fund Balance - December 31</b>	 <b><u>\$ 98,203</u></b>	 <b><u>\$ 54,241</u></b>	 <b><u>\$ 149,505</u></b>	 <b><u>\$ 149,505</u></b>



## TOURISM FUND

### Budget Revenue Summary

<u>REVENUE SOURCE</u>	<u>2014 ACTUAL</u>	<u>2015 BUDGET</u>	<u>2015 PROJECTED</u>	<u>2016 BUDGET</u>
Lodging Tax Receipts	\$ 200,062	\$ 190,000	\$ 167,500	\$ 210,000
Interest Income	12	-	12	-
Miscellaneous	<u>5,299</u>	<u>-</u>	<u>1,240</u>	<u>-</u>
<b>Total Revenues</b>	<b><u>205,373</u></b>	<b><u>190,000</u></b>	<b><u>168,752</u></b>	<b><u>210,000</u></b>
 <b><u>EXPENSE SUMMARY</u></b>				
3402 Contract Services	29,227	8,000	1,800	85,000
4340 Trolley Maintenance	1,447	5,000	600	17,100
4402 Rents/Storage	2,107	2,500	1,200	16,000
5001 Advertising/Promotion	72,064	156,900	88,650	38,700
5002 Billboards	12,040	8,600	7,150	14,500
5030 In-Service Training	6	500	-	500
5034 Kiosks & Way-Finding Signage	-	2,500	-	-
8901 Local Grant Expense	<u>28,500</u>	<u>6,000</u>	<u>18,050</u>	<u>38,200</u>
<b>Total Expenses</b>	<b><u>\$ 145,391</u></b>	<b><u>\$ 190,000</u></b>	<b><u>\$ 117,450</u></b>	<b><u>\$ 210,000</u></b>



## FLEET FUND - GENERAL FUND

### Statement of Revenues, Expenditures, and Fund Balance

	<u>2014</u> <u>ACTUAL</u>	<u>2015</u> <u>BUDGET</u>	<u>2015</u> <u>PROJECTED</u>	<u>2016</u> <u>BUDGET</u>
<u>CONTRIBUTIONS to create fund</u>				
From General Fund Reserve	-	-	-	50,000
From Power & Light Reserve	-	-	-	50,000
From Water/Sewer Reserve	-	-	-	100,000
From Gas Reserve	-	-	-	<u>50,000</u>
Total Contributions				250,000
 <u>REVENUES</u>				
Interest Income	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Total Revenues	 <u>-</u>	 <u>-</u>	 <u>-</u>	 <u>-</u>
 <u>EXPENDITURES</u>				
Miscellaneous	-	-	-	-
Other Expense	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Total Expenditures	 <u>-</u>	 <u>-</u>	 <u>-</u>	 <u>-</u>
Revenues over (under) Expense	-	-	-	-
Beginning Fund Balance - January 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 <b>Ending Fund Balance - December 31</b>	 <b><u>\$ -</u></b>	 <b><u>\$ -</u></b>	 <b><u>\$ -</u></b>	 <b><u>\$ 250,000</u></b>



**INFORMATION TECHNOLOGY (IT) FUND - GENERAL FUND**  
**Statement of Revenues, Expenditures, and Fund Balance**

	<u>2014</u> <u>ACTUAL</u>	<u>2015</u> <u>BUDGET</u>	<u>2015</u> <u>PROJECTED</u>	<u>2016</u> <u>BUDGET</u>
<u>CONTRIBUTIONS to create fund</u>				
From General Fund Reserve	-	-	-	5,000
From Power & Light Reserve	-	-	-	5,000
From Water/Sewer Reserve	-	-	-	10,000
From Gas Reserve	-	-	-	5,000
Total Contributions	<u>-</u>	<u>-</u>	<u>-</u>	<u>25,000</u>
 <u>REVENUES</u>				
Interest Income	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 <u>EXPENDITURES</u>				
Miscellaneous	-	-	-	-
Other Expense	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues over (under) Expense	-	-	-	-
Beginning Fund Balance - January 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Ending Fund Balance - December 31</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 25,000</u></u>



## ECONOMIC DEVELOPMENT FUND - GENERAL FUND

### Statement of Revenues, Expenditures and Fund Balance

	<u>2014</u> <u>ACTUAL</u>	<u>2015</u> <u>BUDGET</u>	<u>2015</u> <u>PROJECTED</u>	<u>2016</u> <u>BUDGET</u>
<u>CONTRIBUTIONS to create fund</u>				
From General Fund Reserve	-	-	-	50,000
From Power & Light Reserve	-	-	-	50,000
From Water/Sewer Reserve	-	-	-	100,000
From Gas Reserve	-	-	-	50,000
Total Contributions	-	-	-	250,000
 <u>REVENUES</u>				
Interest Income	-	-	-	-
Total Revenues	-	-	-	-
 <u>EXPENDITURES</u>				
Miscellaneous	-	-	-	-
Other Expense	-	-	-	-
Total Expenditures	-	-	-	-
Revenues over (under) Expense	-	-	-	-
Beginning Fund Balance - January 1	-	-	-	-
<b>Ending Fund Balance - December 31</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 250,000</b>



## 2016 - SUPPLEMENTAL LEASE PURCHASE SCHEDULE

FUND	DESCRIPTION	Balance 12/31/2015	2016 Payment Obligation	Maximum Payment Liability	Term Of Liability (mos)
<b>PERSONAL PROPERTY</b>					
General Fund	Police Vehicles	32,616	31,524	32,616	12
	<b>TOTALS</b>	<b>32,616</b>	<b>31,524</b>	<b>32,616</b>	<b>12</b>