



City of Trinidad

2015 Budget



12/16/14

City of Trinidad

2015 Annual Budget

City Council

Joesph A. Reorda
Mayor

Liz Torres

Carol Bolton
Mayor Pro-Tem

Joe Bonato

Pat Fletcher

Anthony Mattie

Michelle Miles

Management Staff

Audra Garrett
Interim City Manager

Dona Valencich
Acting City Clerk

Lonny Medina
Finance Director

Louis Fineberg
Planner

John Garcia
Municipal Court

Charles Glorioso
Chief of Police

Tim Howard
Fire Chief

Tara Marshall
Visitor Welcome Center

Les Downs
City Attorney

Dave Esquibel
Parks & Boulevard

Mike Valentine
Public Works/Utility Superintendent

Marty Velasquez
Sports & Recreation

Mallory Pillard
Library

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CITY OF TRINIDAD, COLORADO
January 1, 2015 thru December 31, 2015

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ORDINANCE NO. 1973

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, 2015 AND ENDING DECEMBER 31, 2015; SAID ORDINANCE BEING TERMED THE ANNUAL APPROPRIATION BILL FOR THE 2015 FISCAL YEAR

WHEREAS, in order to defray all expenses and liabilities for the fiscal year beginning January 1, 2015, and ending December 31, 2015, 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, 2015 and ending December 31, 2015, 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 \$ 9,695,300

POWER AND LIGHT FUND

TOTAL EXPENDITURES \$ 8,615,000

WATER FUND

TOTAL EXPENDITURES \$ 7,908,600

GAS FUND

TOTAL EXPENDITURES \$ 4,411,100

SEWER FUND

TOTAL EXPENDITURES \$ 2,074,200

CAPITAL PROJECTS FUND

TOTAL EXPENDITURES \$ 6,541,900

LOTTERY FUND

TOTAL EXPENDITURES \$ 168,500

TOURISM FUND

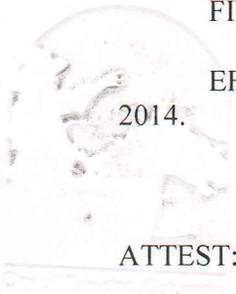
TOTAL EXPENDITURES \$ 190,000

TOTAL OF ALL FUND EXPENDITURES \$39,604,600

INTRODUCED BY COUNCILMEMBER BOLTON, READ AND ORDERED
PUBLISHED this 2nd day of December, 2014.

FINALLY PASSED AND APPROVED this 16th day of December, 2014.

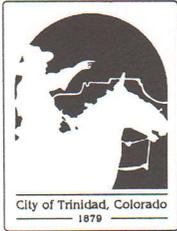
EFFECTIVE DATE OF THIS ORDINANCE SHALL BE THE 26th day of December,
2014.



Joseph A. Reorda
JOSEPH A. REORDA, Mayor

ATTEST:

Dona Valencich
DONA VALENCICH, Acting City Clerk



CITY of TRINIDAD

P. O. Box 880
TRINIDAD, COLORADO 81082
TELEPHONE (719) 846-9843
FAX NO. (719) 846-4140

December 8, 2014

Dear Honorable Mayor and Members of City Council:

The City of Trinidad's 2015 Annual Budget has been prepared with a great deal of practical, insightful input from you and City staff. The process to create the budget provided a platform for Council's direct involvement and the time you spent was very much appreciated. The budget is reflective of your fulfillment of your fiduciary responsibility to the citizens of Trinidad for 2015 and the ensuing years.

The City realized a very busy 2014. Much work was put forth into creating new economic development opportunities for the City, including an annexation of two viable businesses, licensing of additional business types, furthering the efforts of the Creative District and the Main Street Program, re-establishment of the Urban Renewal Authority, creation of business incentives to attract businesses and numerous successful grant applications. In addition to those efforts, the City was fortunate to have had the one percent Capital Improvement Tax extended another six years. The culmination of all of these efforts will come to fruition in 2015.

As busy as 2014 was, 2015 is expected to be that and much more. Where 2014 created the plan in many instances, in 2015 we should realize the fruits of our labor. Through leveraging of our Capital Improvement Tax with grant funds, the City of Trinidad has \$6.5 million allocated toward Capital Improvement Projects to be initiated in 2015.

Going into the 2014 fiscal year, the budget reflected an anticipated loss of over \$800,000. Through prudent spending and reduction of manpower resources throughout 2014, it is expected that the anticipated loss will be around \$13,000. At the time of budget preparation for 2015, the City realized \$30,000 more in sales tax revenue in the first nine months of 2014 over that same period in 2013. Changes to fees for business licenses, building permits, landfill fees, water and sewer rates had some impact as well. Also, we received more severance tax than expected and some other one-time sources of revenue were received. Although very optimistic about Trinidad's future, Council's conservative approach to estimating 2015 revenues is a very responsible approach.

Honorable Mayor and Members of City Council
December 8, 2014
Page 2

A pay increase for City employees is included in the 2015 budget and the filling of vacancies in many departments will be accomplished to serve the needs of the departments and the services those departments provide.

That being said, the 2015 City of Trinidad budget inclusive of all funds is \$39,604,600 as compared to the 2014 budget of \$36,595,259. Budget messages are found throughout the budget for each fund and describe specific information that resulted in the budget being formulated for that fund.

Staff and management are to be commended for their efforts in monitoring and minimizing expenses throughout 2014 to enable the City to move into 2015 in a more favorable position than was expected. Those efforts will be continued to ensure the financial stability of the City. We have a sustained optimism going into 2015 that the momentum created in the recent past to further the City's economic well-being will be evident.

In closing, the team effort seen in the preparation of the 2015 budget is very much appreciated. I especially want to thank Lonny Medina for the many hours he committed to finalizing a budget that is the best estimate and guiding document for the City's finances for the ensuing year.

Respectfully,


Audra Garrett
Acting City Manager

2015 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 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 2015.

GENERAL FUND REVENUES

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

I. TAXES

Ad-valorem Taxes – 2015 property tax revenue is budgeted at \$1.145 million which is 13.1% of the total budgeted revenue. This is \$38,000 less than the 2014 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 2015 is projected to be comparable to 2014 revenue.

Sales and Use Taxes - At 46% of the budget, sales and use tax is by far the largest source of City revenue. Collections for 2015 are projected to be about 6% higher than the 2014 revenue.

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. 2015 projections are estimated to be comparable to 2014 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 2015 is comparable to 2014 revenue.

II. LICENSES AND PERMITS

General Licenses and Permits - This category includes business licenses and liquor licenses as controlled and issued by the City. Revenue projections for 2015 are more than 2014 as we expect an increase in business licenses for 2015. Revenue for building permits is projected to be comparable to 2014 revenue.

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 2015 as projected by the Colorado Municipal League is comparable to 2014 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 2015 budget amount is less than the 2014 projected revenue as we are not anticipating any severance tax revenue from the coal mining industry.

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 2015 budget amount is comparable to 2014 revenue.

Visitor Welcome Center - By contract the City receives funds from the State for the operation of the Visitor Welcome Center. 2015 revenue from State Funds is projected to be comparable to 2014 revenue. Funds are received on the basis of the State's fiscal year.

Grants – For 2015, the City is projecting to receive various Federal and State grants for Police and Fire Department protective equipment as well as a Creative District grant.

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 2014 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 – June 2014 rate increases and operational changes are projected to increase revenue by approximately \$69,000 over the 2013 actual revenue. 2015 revenue is projected to increase over 2014 projected as the rate increases will be in place for the full year.

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 2015 is comparable to 2014 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 2015 are comparable to 2014 revenue.

Other Miscellaneous Charges – Charges for zoning fees, false alarm calls and the patching and repair of City streets.

V. FINES AND FORFEITURES

Municipal/County Court – Revenues from the assessment of fines and court costs are projected to be comparable to 2014 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 2015. In addition to the payment in lieu of taxes, the General Fund also assesses the enterprise funds for reimbursement of costs associated with work effort by the General Fund 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. 2015 projected revenues for reimbursement of costs are comparable to 2014 revenue.

REVENUE SUMMARY

The 2015 operating revenue budget is \$8.77 million. Transfers-In from utility funds reflect 14.8% or approximately \$1.29 million of the total revenue. Total revenue for 2015 is \$155,000 more than 2014 projected revenue and is mostly due to higher projected sales tax. Projected revenues along with the use of approximately \$929,000 in cash reserves will be required in order to fund the 2015 budgeted expenditures. 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, Public Works, and Parks and Recreation. The following departments comprise the basic divisions.

- 1) **General Government** - City Council, City Clerk, City Attorney, Municipal Court, City Manager, Finance and Miscellaneous. Department budgets reflect increased health insurance costs of approximately 10.0% as well as increased property and liability insurance costs of 1%. Employee positions that remained vacant in 2014 are expected to be filled in 2015. A 5.3% increase in wage rates is projected for 2015.
- 2) **Public Safety** – Police, Fire and Inspection. All budgets reflect an increase for additional health insurance costs of approximately 10.0% as well as increased property and liability insurance costs of 1%. A 5.3% increase in wage rates is projected for 2015. Police and Fire Departments each have \$26,000 budgeted for capital expenditures.
- 3) **Public Works** – Engineering, General Maintenance Garage, Street & Bridge and Landfill. General Maintenance has \$10,000 budgeted for capital expenditures. All Department budgets reflect the health and property & liability insurance increase as well as a 5.3% increase in wage rates. Other budget expenditure items are comparable to 2014 expenditures.
- 4) **Parks and Recreation** – Parks & Boulevards and Sports & Recreation. All Department budgets reflect the health and property & liability insurance increase as well as a 5.3% increase in wage rates. Other budget expenditure items are comparable to 2014 expenditures.

EXPENDITURES SUMMARY

The 2015 General Fund expenditure budget is \$9.7 million which is 12.4% over 2014 projected expenditures. Health Insurance costs reflect a 10.0% increase and property & liability insurance costs reflect a 1% increase. Employee positions that remained vacant in 2014 are expected to be filled in 2015 at a cost of over \$400,000. The City also projected a 5% increase in wage rates which will cost the General Fund approximately an additional \$322,000 in 2015. \$7.3 million is budgeted for payroll and employee benefits which represents 75% of the total expenditure budget. 2015 projected capital expense in the General Fund is minimal at \$102,000.

GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND FUND BALANCE

	2013 ACTUAL	2014 BUDGET	2014 PROJECTED	2015 BUDGET
REVENUES:				
Taxes	\$ 5,340,849	\$ 5,234,900	\$ 5,378,700	\$ 5,580,500
Licenses & Permits	77,299	140,500	156,800	172,300
Intergovernmental Revenues	621,913	619,000	725,400	765,100
Charges for Services	604,706	695,500	669,400	686,400
Fines & Forfeitures	49,927	50,000	51,600	51,600
Miscellaneous Revenues	195,457	179,000	311,700	194,700
Other Revenues - Library	20,719	21,000	45,000	21,000
Transfers-in from Other Funds	<u>1,240,580</u>	<u>1,338,000</u>	<u>1,272,800</u>	<u>1,294,800</u>
Total Revenues	<u>8,151,450</u>	<u>8,277,900</u>	<u>8,611,400</u>	<u>8,766,400</u>
EXPENDITURES:				
General Government	1,977,753	2,152,600	2,025,000	2,553,400
Public Safety	3,770,475	3,795,900	3,768,100	4,037,100
Public Works	1,720,501	1,953,100	1,644,500	1,805,300
Parks & Recreation	951,612	963,500	933,700	1,055,400
Carnegie Public Library	<u>171,106</u>	<u>215,150</u>	<u>253,200</u>	<u>244,100</u>
Total Expenditures	<u>8,591,447</u>	<u>9,080,250</u>	<u>8,624,500</u>	<u>9,695,300</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(439,997)	(802,350)	(13,100)	(928,900)
Beginning Fund Balance	<u>4,606,199</u>	<u>3,875,271</u>	<u>4,166,202</u>	<u>4,153,102</u>
Ending Fund Balance	<u>4,166,202</u>	<u>3,072,921</u>	<u>4,153,102</u>	<u>3,224,202</u>
Fund Balance Restricted, Committed & Assigned				
Tabor Reserve	360,000	360,000	362,800	365,600
Health Ins Reserve	2,700	10,000	-	-
Landfill Reserve	125,600	132,000	125,800	126,000
Parkland Reserve	21,600	22,000	21,600	21,600
Eaglerock Subdivision	283,200	283,000	284,300	285,400
Library Reserve	41,400	30,000	-	-
Compensated Absences	<u>814,300</u>	<u>710,000</u>	<u>788,000</u>	<u>788,000</u>
Total Restricted, Committed & Assigned	<u>1,648,800</u>	<u>1,547,000</u>	<u>1,582,500</u>	<u>1,586,600</u>
Total Unrestricted Fund Balance	2,517,402	1,525,921	2,570,602	1,637,602
***Less Fund Balance Reserve	<u>1,500,000</u>	<u>1,500,000</u>	<u>1,438,000</u>	<u>1,616,000</u>
FUND BALANCE AVAILABLE FOR FUTURE APPROPRIATION	<u>\$ 1,017,402</u>	<u>\$ 25,921</u>	<u>\$ 1,132,602</u>	<u>\$ 21,602</u>

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

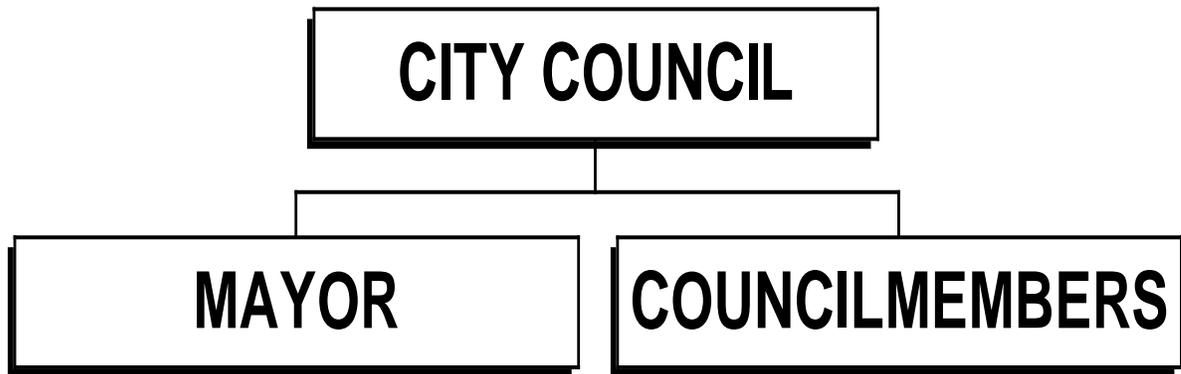
GENERAL FUND
REVENUE SUMMARY

REVENUE SOURCE	2013 ACTUAL	2014 BUDGET	2014 PROJECTED	2015 BUDGET
<u>TAXES</u>				
Property Taxes	\$ 1,013,304	\$ 988,400	\$ 1,020,000	\$ 998,000
ProRata Share - Library	171,513	171,500	163,200	147,000
Specific Ownership Tax	286,777	260,000	281,000	281,000
Sales & Use Taxes	3,753,974	3,700,000	3,803,500	4,043,500
Cigarette Tax	15,852	15,000	16,000	16,000
Franchise Fees	99,429	100,000	95,000	95,000
	<u>5,340,849</u>	<u>5,234,900</u>	<u>5,378,700</u>	<u>5,580,500</u>
<u>LICENSES & PERMITS</u>				
General Licenses & Permits	20,948	84,000	104,400	119,900
Building & Utility Permits	54,550	54,000	50,000	50,000
Other Licenses & Permits	1,801	2,500	2,400	2,400
	<u>77,299</u>	<u>140,500</u>	<u>156,800</u>	<u>172,300</u>
<u>INTERGOVERNMENTAL REVENUE</u>				
Highway Users Tax Fund (HUTF)	311,668	304,000	310,000	310,000
Severance Taxes	209,041	209,000	281,000	222,000
Housing Authority	20,449	21,000	21,600	21,600
Visitor Welcome Center	41,046	68,000	64,300	64,300
Grants	39,709	17,000	48,500	147,200
	<u>621,913</u>	<u>619,000</u>	<u>725,400</u>	<u>765,100</u>
<u>CHARGES</u>				
School District Security	50,000	50,000	50,000	50,000
Dispatch Comm/Services	200,576	250,000	200,000	200,000
Landfill Disposal Fees	171,104	212,500	240,000	255,000
Swim Pool	32,124	35,000	28,300	28,300
Recreation/Culture	24,958	20,000	27,400	27,400
Delinquent Assessments	100,880	105,000	100,000	100,000
Other Miscellaneous Charges	25,064	23,000	23,700	25,700
	<u>604,706</u>	<u>695,500</u>	<u>669,400</u>	<u>686,400</u>
<u>FINES & FORFEITURES</u>				
Municipal/County Crt	49,927	50,000	51,600	51,600
<u>MISCELLANEOUS REVENUE</u>				
Interest Income	13,963	13,000	14,000	14,000
Mineral Leases	115,591	116,000	131,200	131,200
Miscellaneous Revenue	65,903	50,000	166,500	49,500
	<u>195,457</u>	<u>179,000</u>	<u>311,700</u>	<u>194,700</u>
<u>CARNEGIE PUBLIC LIBRARY</u>				
Other Contributions/Revenue	20,719	21,000	45,000	21,000
<u>OPERATING TRANSFERS-IN</u>				
P&L - PILOT	348,800	391,600	380,800	383,300
P&L - Serv Reimb	198,300	198,300	198,300	198,300
P&L - IT Reimb	12,970	13,000	13,000	13,000
Water - PILOT	94,800	103,800	101,200	103,200
Water - Serv Reimb	128,460	128,500	128,400	128,500
Water - IT Reimb	25,940	26,000	26,000	26,000
Gas - PILOT	191,900	237,400	185,700	203,100
Gas - Serv Reimb	226,440	226,400	226,400	226,400
Gas - IT Reimb	12,970	13,000	13,000	13,000
	<u>1,240,580</u>	<u>1,338,000</u>	<u>1,272,800</u>	<u>1,294,800</u>
Total Revenue	<u>\$ 8,151,450</u>	<u>\$ 8,277,900</u>	<u>\$ 8,611,400</u>	<u>\$ 8,766,400</u>

GENERAL FUND
DEPARTMENTAL BUDGET EXPENDITURE SUMMARY

		2013	2014	2014	2015
	DESCRIPTION	ACTUAL	BUDGET	PROJECTED	BUDGET
<u>GENERAL GOVERNMENT</u>					
4111	City Council	\$ 55,167	\$ 57,850	\$ 58,700	\$ 58,700
4113	City Attorney	91,349	92,700	90,100	94,000
4114	City Clerk	156,574	152,500	162,200	168,600
4121	Municipal Court	42,670	42,700	43,500	45,800
4132	City Manager	282,571	291,500	238,400	307,500
4151	Finance & Accounting	593,357	605,300	631,900	676,300
4191	Planner	131,696	148,700	137,800	208,200
4195	Visitors Welcome Center	78,185	79,300	76,000	81,300
4195	Miscellaneous	<u>546,184</u>	<u>682,050</u>	<u>586,400</u>	<u>913,000</u>
	Total General Government	<u>1,977,753</u>	<u>2,152,600</u>	<u>2,025,000</u>	<u>2,553,400</u>
<u>PUBLIC SAFETY</u>					
4211	Police	1,963,656	1,994,300	1,984,600	2,149,800
4215	Dispatch	385,636	428,900	404,600	432,500
4221	Fire	<u>1,421,183</u>	<u>1,372,700</u>	<u>1,378,900</u>	<u>1,454,800</u>
	Total Public Safety	<u>3,770,475</u>	<u>3,795,900</u>	<u>3,768,100</u>	<u>4,037,100</u>
<u>PUBLIC WORKS</u>					
4241	Inspection	86,454	89,000	97,500	107,900
4312	Engineering	137,252	139,100	84,700	166,500
4313	Fleet Maintenance	232,567	271,200	235,000	262,800
4314	Street & Bridge	975,644	1,091,800	943,600	972,600
4315	Landfill	<u>288,584</u>	<u>362,000</u>	<u>283,700</u>	<u>295,500</u>
	Total Public Works	<u>1,720,501</u>	<u>1,953,100</u>	<u>1,644,500</u>	<u>1,805,300</u>
<u>PARKS & RECREATION</u>					
4511	Sports & Recreation	437,333	468,100	407,900	492,200
4521	Parks & Blvds	<u>514,279</u>	<u>495,400</u>	<u>525,800</u>	<u>563,200</u>
	Total Parks & Recreation	<u>951,612</u>	<u>963,500</u>	<u>933,700</u>	<u>1,055,400</u>
<u>LIBRARY</u>					
4550	Carnegie Public Library	<u>171,106</u>	<u>215,150</u>	<u>253,200</u>	<u>244,100</u>
	Total Expenditures	<u>\$ 8,591,447</u>	<u>\$ 9,080,250</u>	<u>\$ 8,624,500</u>	<u>\$ 9,695,300</u>

CITY COUNCIL



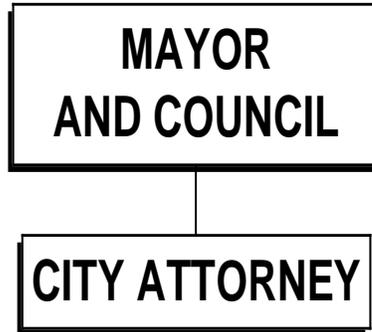
CITY COUNCIL
Budget Detail

<u>4111</u>	<u>DESCRIPTION</u>	<u>2013 ACTUAL</u>	<u>2014 BUDGET</u>	<u>2014 PROJECTED</u>	<u>2015 BUDGET</u>
1001	Wages	\$ 48,313	\$ 47,000	\$ 49,800	\$ 49,800
2001	Social Security & Medicare	3,696	3,600	3,800	3,800
2006	Workers' Comp	60	250	100	100
5031	Travel & Mileage	<u>3,098</u>	<u>7,000</u>	<u>5,000</u>	<u>5,000</u>
	Total Expenditures	<u>\$ 55,167</u>	<u>\$ 57,850</u>	<u>\$ 58,700</u>	<u>\$ 58,700</u>

**CITY COUNCIL
2015 Wage Schedule**

<u>DEPARTMENT</u>	<u>2014 HOURLY</u>	<u>2014 ANNUAL</u>	<u>2015 HOURLY</u>	<u>2015 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	5%	<u>(2,800)</u>	0%	<u>-</u>
Total Wage/Salary		<u>\$ 47,000</u>		<u>\$ 49,800</u>

CITY ATTORNEY



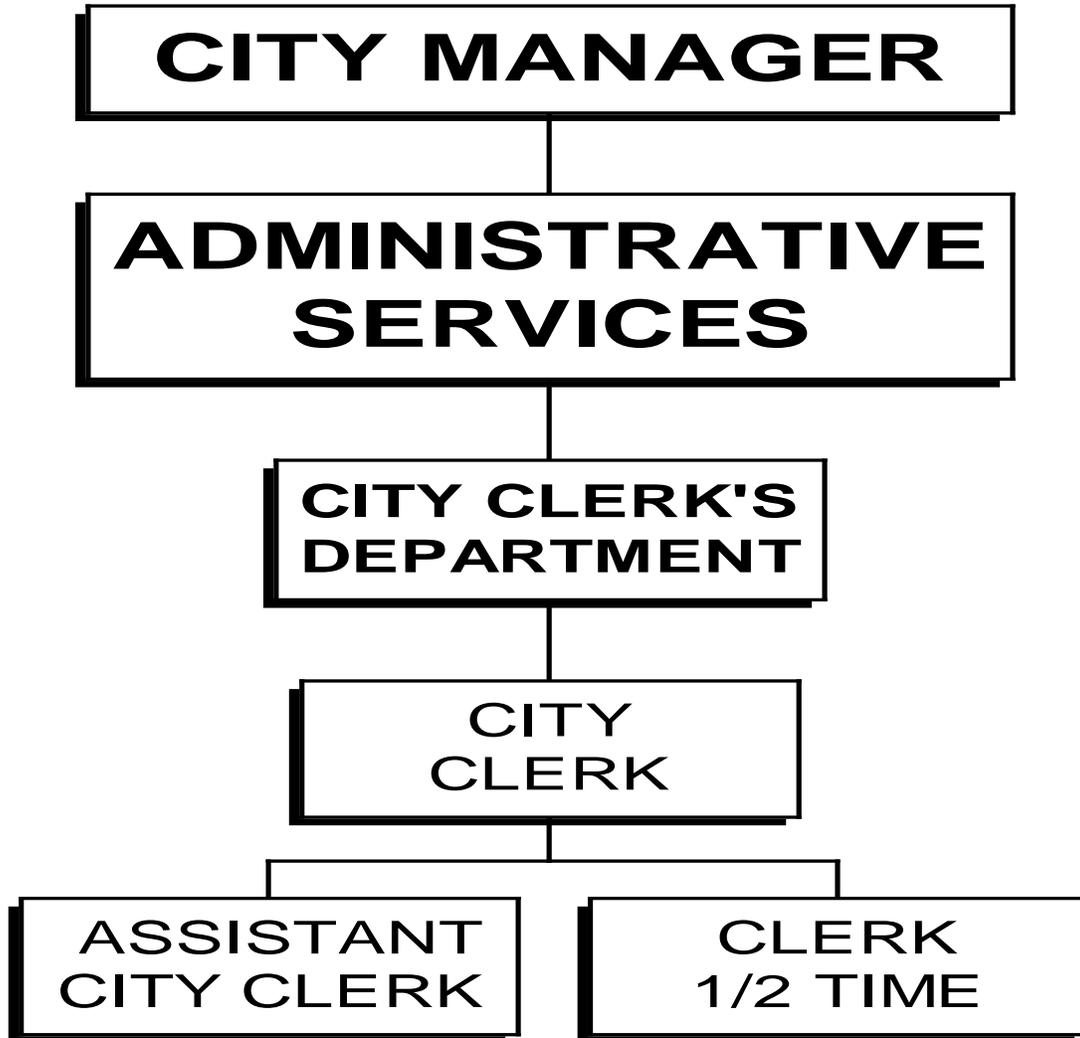
CITY ATTORNEY
Budget Detail

4113	DESCRIPTION	2013 ACTUAL	2014 BUDGET	2014 PROJECTED	2015 BUDGET
1001	Wages	\$ 75,289	\$ 71,000	\$ 75,100	\$ 77,300
1003	Vacation & Sick Pay Off	-	-	-	-
2001	Social Security & Medicare	5,661	5,400	5,700	5,700
2002	Health Insurance	4,069	6,000	4,700	5,200
2003	Life Insurance	72	100	100	100
2005	Retirement	2,259	2,100	2,300	2,300
2006	Workers' Comp	336	400	200	200
3302	Legal Services	80	2,000	-	500
5030	Training	932	1,200	500	1,000
5031	Travel & Mileage	1,641	1,500	500	500
6012	Dues & Subscriptions	450	2,000	800	800
6022	Office Expense	-	-	-	200
6023	Other Operating Expense	420	500	200	-
6032	Small Equipment	140	500	-	200
	Total Expenditures	<u>\$ 91,349</u>	<u>\$ 92,700</u>	<u>\$ 90,100</u>	<u>\$ 94,000</u>

**CITY ATTORNEY
2015 Wage Schedule**

<u>DEPARTMENT</u>	<u>2014 HOURLY</u>	<u>2014 ANNUAL</u>	<u>2015 HOURLY</u>	<u>2015 ANNUAL</u>
<u>CITY ATTORNEY (.36)</u>				
City Attorney	-	<u>\$ 75,100</u>	-	<u>\$ 77,300</u>
Total Base Wage/Salary		75,100		77,300
Wage Reduction	5%	<u>(4,100)</u>	0%	<u>-</u>
Total Wage/Salary		<u>\$ 71,000</u>		<u>\$ 77,300</u>

CITY CLERK



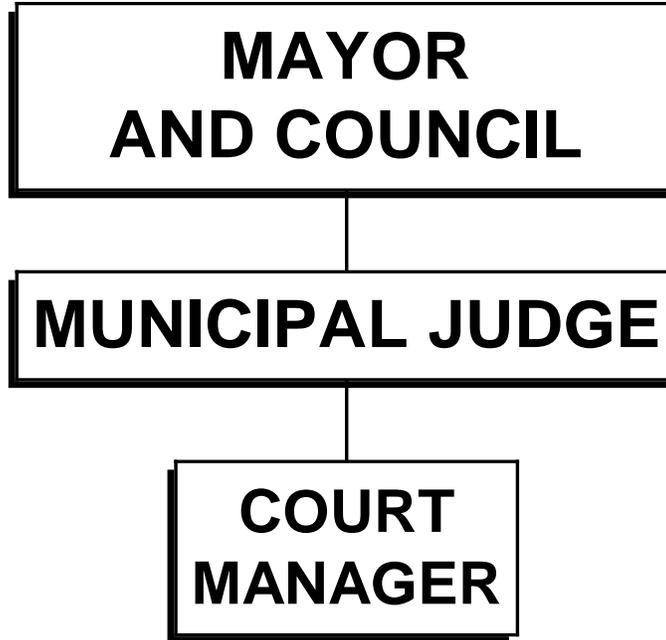
CITY CLERK
Budget Detail

<u>4114</u>	<u>DESCRIPTION</u>	<u>2013 ACTUAL</u>	<u>2014 BUDGET</u>	<u>2014 PROJECTED</u>	<u>2015 BUDGET</u>
1001	Wages	\$ 120,648	\$ 114,000	\$ 122,600	\$ 125,000
1002	Overtime	-	500	-	500
1003	Vacation & Sick Pay Off	3,595	-	2,800	4,200
2001	Social Security & Medicare	9,216	8,800	9,600	9,900
2002	Health Insurance	13,201	18,000	16,200	17,800
2003	Life Insurance	144	200	200	200
2005	Retirement	3,727	3,400	3,800	3,900
2006	Workers' Comp	480	500	500	500
4313	Equipment Repair	-	200	-	200
5003	Car Allowance	-	100	100	100
5031	Travel & Mileage	96	100	-	100
6012	Dues & Subscriptions	239	300	300	300
6022	Office Expense	-	-	-	1,000
6023	Other Operating Expense	906	1,000	1,500	-
6032	Small Equipment	125	1,000	-	500
6035	Stationery & Forms	<u>45</u>	<u>400</u>	<u>600</u>	<u>400</u>
	Total Clerk	<u>152,422</u>	<u>148,500</u>	<u>158,200</u>	<u>164,600</u>
<u>4140</u>	<u>ELECTIONS</u>				
5019	Elections	1,240	4,000	4,000	4,000
6023	Other Operating	<u>2,912</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Total Elections	<u>4,152</u>	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>
	Total Expenditures	<u>\$ 156,574</u>	<u>\$ 152,500</u>	<u>\$ 162,200</u>	<u>\$ 168,600</u>

**CITY CLERK
2015 Wage Schedule**

<u>DEPARTMENT</u>	<u>2014 HOURLY</u>	<u>2014 ANNUAL</u>	<u>2015 HOURLY</u>	<u>2015 ANNUAL</u>
<u>CITY CLERK (.36)</u>				
City Clerk	\$ -	\$ 61,400	\$ -	\$ 63,600
Assistant City Clerk	20.36	42,300	21.40	44,500
Assistant Clerk .50	15.20	<u>15,800</u>	16.24	<u>16,900</u>
Total Base Wage/Salary		119,500		125,000
Wage Reduction	5%	<u>(5,500)</u>	0%	<u>-</u>
Total Wage/Salary		<u>\$ 114,000</u>		<u>\$ 125,000</u>

MUNICIPAL COURT



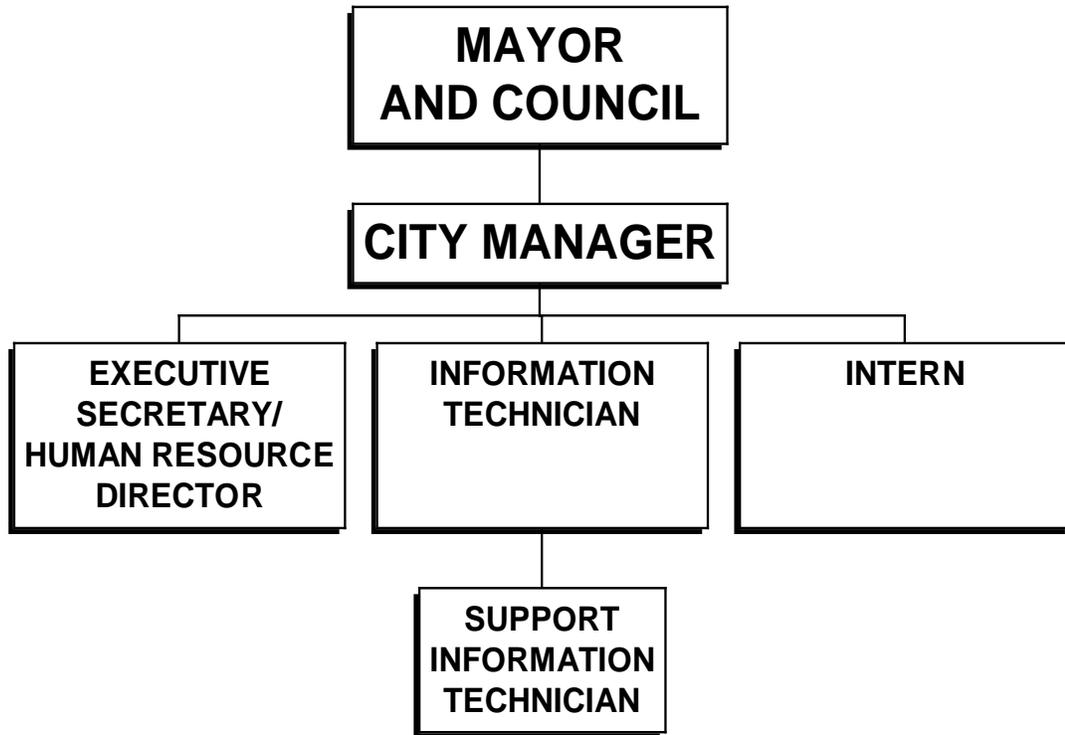
MUNICIPAL COURT
Budget Detail

4121	DESCRIPTION	2013 ACTUAL	2014 BUDGET	2014 PROJECTED	2015 BUDGET
1001	Wages	\$ 37,618	\$ 36,000	\$ 38,100	\$ 40,200
1003	Vacation & Sick Pay Off		-	-	-
2001	Social Security & Medicare	2,827	2,800	2,900	3,100
2003	Life Insurance	72	100	100	100
2005	Retirement	485	600	600	600
2006	Workers' Comp	60	100	300	300
3102	Credit Card Fees	21	200	100	100
3302	Court Appointed Counsel	-	500	-	-
3303	Substitute Judge	-	400	-	-
5036	Jail Expenses	-	500	500	500
6012	Dues & Subscriptions	60	100	100	100
6022	Office Expense	-	-	-	300
6023	Other Operating Expense	782	800	300	-
6032	Small Equipment	745	300	300	300
6035	Stationery & Forms	-	300	200	200
	Total Expenditures	<u>\$ 42,670</u>	<u>\$ 42,700</u>	<u>\$ 43,500</u>	<u>\$ 45,800</u>

**MUNICIPAL COURT
2015 Wage Schedule**

<u>DEPARTMENT</u>	<u>2014 HOURLY</u>	<u>2014 ANNUAL</u>	<u>2015 HOURLY</u>	<u>2015 ANNUAL</u>
<u>MUNICIPAL COURT (.36)</u>				
Judge	\$ -	\$ 22,300	\$ -	\$ 23,300
Court Manager .50	15.20	<u>15,800</u>	16.24	<u>16,900</u>
Total Base Wage/Salary		38,100		40,200
Wage Reduction	5%	<u>(2,100)</u>	-	<u>-</u>
Total Wage/Salary		<u>\$ 36,000</u>		<u>\$ 40,200</u>

CITY MANAGER



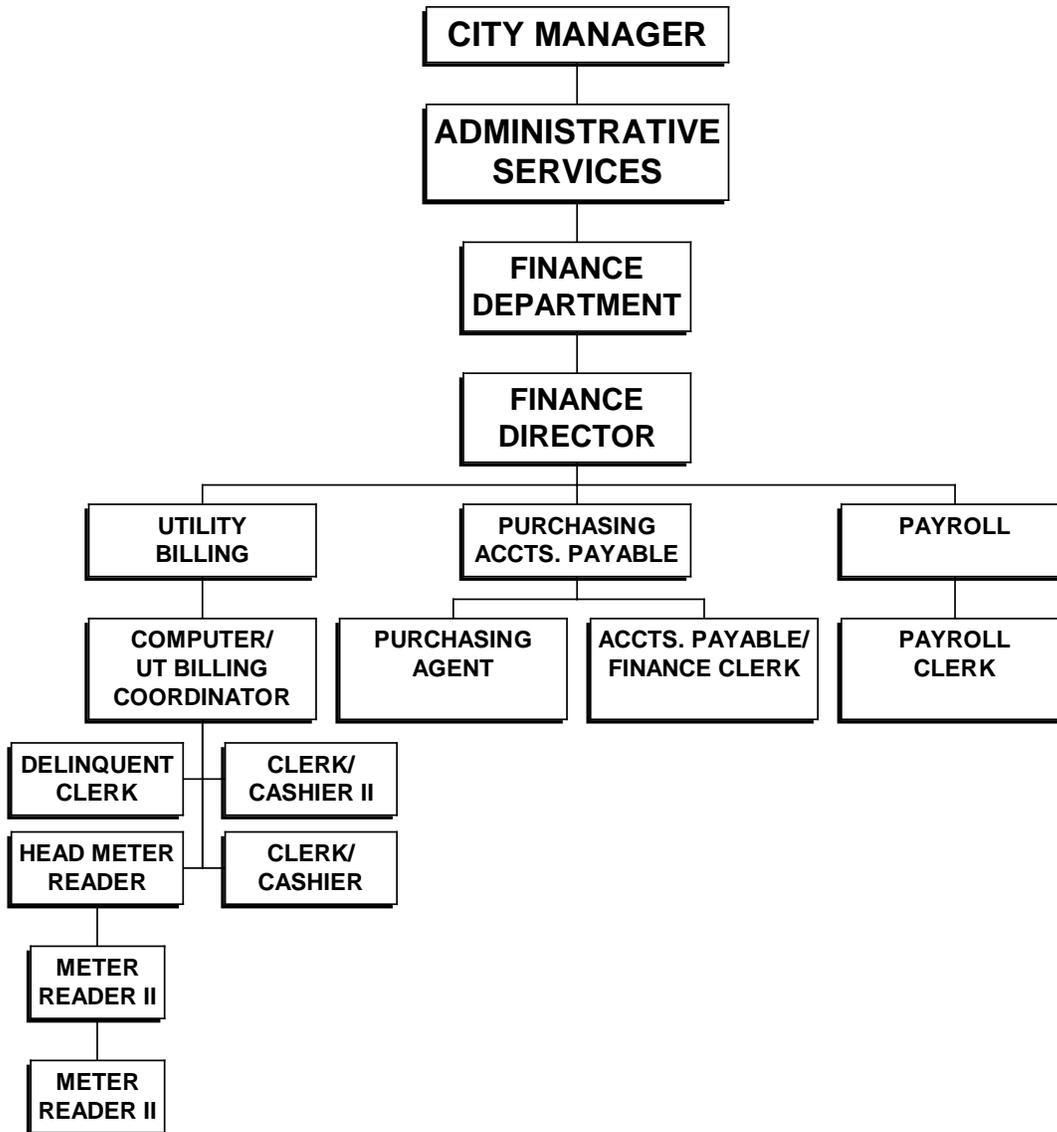
CITY MANAGER
Budget Detail

4132	DESCRIPTION	2013 ACTUAL	2014 BUDGET	2014 PROJECTED	2015 BUDGET
1001	Wages	\$ 220,872	\$ 223,000	\$ 188,700	\$ 241,200
1003	Vacation & Sick Pay Off	8,545	-	12,100	-
2001	Social Security & Medicare	17,120	17,100	15,400	18,500
2002	Health Insurance	18,594	31,000	3,200	30,900
2003	Life Insurance	222	300	100	300
2005	Retirement	6,658	6,700	6,000	6,500
2006	Workers' Comp	852	900	700	900
2007	Unemployment Ins	2,500	2,500	-	-
4305	Radio/Communications	1,551	1,000	1,700	1,700
4340	Vehicle Maintenance	316	2,000	500	1,000
5003	Car Allowance	40	-	-	-
5031	Travel & Mileage	4,575	5,000	10,000	5,000
6022	Office Expense	-	-	-	500
6032	Small Equipment	726	2,000	-	1,000
	Total Expenditures	<u>\$ 282,571</u>	<u>\$ 291,500</u>	<u>\$ 238,400</u>	<u>\$ 307,500</u>

**CITY MANAGER
2015 Wage Schedule**

<u>DEPARTMENT</u>	<u>2014 HOURLY</u>	<u>2014 ANNUAL</u>	<u>2015 HOURLY</u>	<u>2015 ANNUAL</u>
<u>CITY MANAGER (.36)</u>				
City Manager	\$ -	\$ 105,100	\$ -	\$ 100,000
HR Director/Exec Secretary	19.22	40,000	25.00	52,000
Intern .25	-	-	-	11,000
Information Technician	27.50	57,200	25.96	54,000
Support Info Technician .75	15.50	<u>32,200</u>	15.50	<u>24,200</u>
Total Base Wage/Salary		234,500		241,200
Wage Reduction	5%	<u>(11,500)</u>	0%	<u>-</u>
Total Wage/Salary		<u>\$ 223,000</u>		<u>\$ 241,200</u>

FINANCE



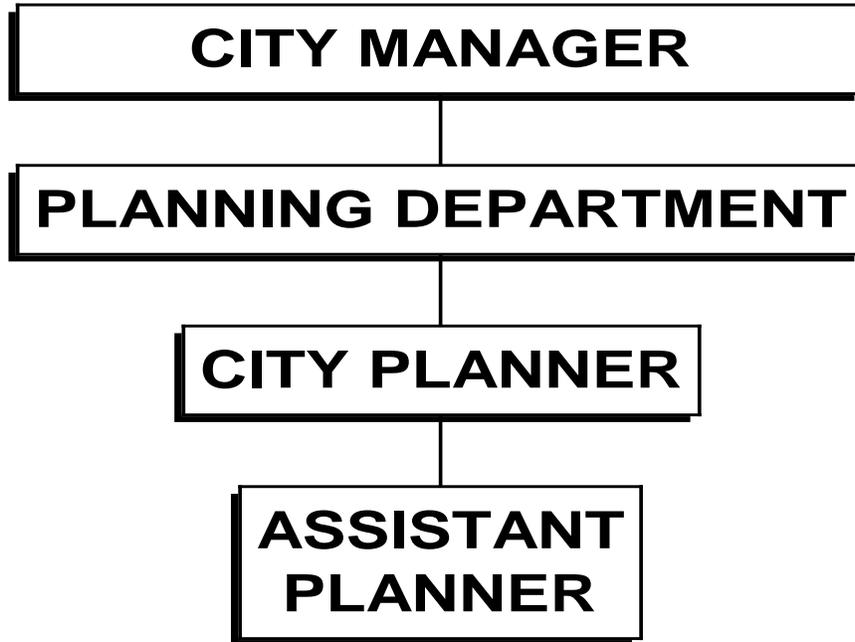
FINANCE
Budget Detail

4151	DESCRIPTION	2013 ACTUAL	2014 BUDGET	2014 PROJECTED	2015 BUDGET
1001	Wages	\$ 383,505	\$ 398,000	\$ 418,000	\$ 444,800
1002	Overtime	259	-	200	200
1003	Vacation & Sick Pay Off	12,646	3,400	12,000	13,700
2001	Social Security & Medicare	30,580	32,100	34,300	36,500
2002	Health Insurance	74,871	98,000	102,000	115,200
2003	Life Insurance	672	800	800	800
2005	Retirement	11,325	12,600	12,200	14,300
2006	Workers' Comp	6,048	6,100	1,500	1,500
3402	Outside Contract Services	29,905	10,000	10,000	10,000
4313	Equipment Repair	1,335	1,200	300	300
5003	Car Allowance	16,560	17,000	17,000	17,000
5004	Clothing Allowance	800	1,400	800	800
5021	Postage	20,797	20,500	17,000	16,000
5030	Training	1,193	1,200	1,600	1,600
5031	Travel & Mileage	1,067	1,500	1,100	1,100
6022	Office Expense	-	-	-	1,000
6023	Admin Other Operating	-	-	1,000	-
6032	Small Equipment	1,794	1,500	2,100	1,500
	Total Expenditures	<u>\$ 593,357</u>	<u>\$ 605,300</u>	<u>\$ 631,900</u>	<u>\$ 676,300</u>

FINANCE
2015 Wage Schedule

<u>DEPARTMENT</u>	<u>2014 HOURLY</u>	<u>2014 ANNUAL</u>	<u>2015 HOURLY</u>	<u>2015 ANNUAL</u>
<u>FINANCE-ACCOUNTING-EDP</u>				
Finance Director (.36)	\$ -	\$ 75,000	\$ -	\$ 77,200
Computer/UT Billing Coord. (.3	22.76	47,300	23.80	49,500
Purchasing Agent (.36)	20.34	42,300	21.38	44,500
Accts. Payable/Fin. Clerk (.36)	19.27	40,100	20.27	42,200
Payroll Clerk	-	-	20.00	8,300
Clerk Cashier (.36)	17.68	36,800	16.86	35,100
Delinquent Clerk/Cashier (.36)	17.40	36,200	18.44	38,400
Clerk Cashier II(.36)	16.90	35,200	17.94	37,300
Head Meter Reader (3.95)	19.14	39,800	20.18	42,000
Meter Reader II (3.95)	15.54	32,300	16.58	34,500
Meter Reader II (3.95)	16.18	<u>33,700</u>	17.22	<u>35,800</u>
Total Base Wage/Salary		418,700		444,800
Wage Reduction	5%	<u>(20,700)</u>	0%	<u>-</u>
Total Wage/Salary		<u>\$ 398,000</u>		<u>\$ 444,800</u>

PLANNER



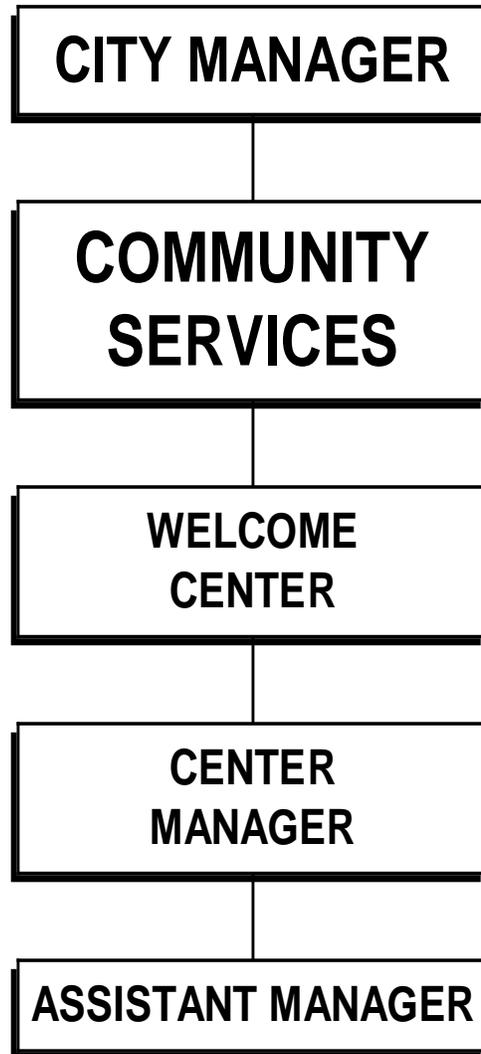
PLANNER
Budget Detail

4191	DESCRIPTION	2013 ACTUAL	2014 BUDGET	2014 PROJECTED	2015 BUDGET
1001	Wages	\$ 104,528	\$ 100,000	\$ 104,000	\$ 109,700
1003	Vacation & Sick Pay Off	-	-	-	-
2001	Social Security & Medicare	7,843	7,700	8,000	8,400
2002	Health Insurance	8,032	11,000	10,500	11,600
2003	Life Insurance	144	300	200	200
2005	Retirement	3,137	3,000	3,100	3,300
2006	Workers' Comp	420	400	300	300
3402	Planning Creative District	-	15,000	1,000	64,000
4340	Vehicle Maint	4	1,000	-	-
5020	Planning Commission	-	1,000	-	-
5029	Telephone	663	700	700	700
5030	Training	616	1,000	500	500
5031	Travel & Mileage	3,643	6,000	7,000	7,000
6022	Office Expense	-	-	-	1,000
6023	Other Operating Expense	1,496	1,000	1,000	-
6032	Small Equipment	260	500	500	500
6034	Software Upgrades/Support	910	100	1,000	1,000
	Total Expenditures	<u>\$ 131,696</u>	<u>\$ 148,700</u>	<u>\$ 137,800</u>	<u>\$ 208,200</u>

**PLANNER
2015 Wage Schedule**

<u>DEPARTMENT</u>	<u>2014 HOURLY</u>	<u>2014 ANNUAL</u>	<u>2015 HOURLY</u>	<u>2015 ANNUAL</u>
<u>CITY PLANNER (.36)</u>				
City Planner	\$ -	\$ 70,200	\$ -	\$ 72,400
Assistant City Planner	16.88	<u>35,100</u>	17.92	<u>37,300</u>
Total Base Wage/Salary		105,300		109,700
Wage Reduction	5%	<u>(5,300)</u>	0%	<u>-</u>
Total Wage/Salary		<u>\$ 100,000</u>		<u>\$ 109,700</u>

VISITOR WELCOME CENTER



VISITOR WELCOME CENTER
Budget Detail

4194	DESCRIPTION	2013 ACTUAL	2014 BUDGET	2014 PROJECTED	2015 BUDGET
1001	Wages	\$ 37,952	\$ 37,000	\$ 37,000	\$ 46,300
1003	Vacation & Sick Pay Off	-	-	-	-
2001	Social Security & Medicare	2,822	2,800	2,800	3,500
2002	Health Insurance	4,016	6,000	5,000	5,000
2003	Life Insurance	72	100	100	100
2005	Retirement	781	1,100	800	900
2006	Workers' Comp	156	200	200	200
4302	Building Maintenance	8,909	8,500	9,000	5,000
5004	Uniforms	754	900	500	500
5029	Telephone & Fax	3,281	2,600	1,800	1,800
5031	Travel	742	3,300	2,800	2,500
5032	Utilities	7,995	8,000	7,300	7,300
5033	Volunteer Enhancements	9,922	8,000	7,500	7,000
6004	Books & Periodicals	15	-	-	-
6006	Coffee & Condiments	768	500	900	900
6010	Copier	-	-	-	-
6022	Office Expense	-	300	200	200
6023	Admin & Other Operating	-	-	100	100
	Total Expenditures	<u>\$ 78,185</u>	<u>\$ 79,300</u>	<u>\$ 76,000</u>	<u>\$ 81,300</u>

**VISITOR WELCOME CENTER
2015 Wage Schedule**

<u>DEPARTMENT</u>	<u>2014 HOURLY</u>	<u>2014 ANNUAL</u>	<u>2015 HOURLY</u>	<u>2015 ANNUAL</u>
<u>Welcome Center (.36)</u>				
Center Manager .75	\$ -	\$ 29,600	\$ 20.06	\$ 31,300
Assistant Manager	12.50	<u>9,000</u>	12.00	<u>15,000</u>
Total Base Wage/Salary		38,600		46,300
Wage Reduction	5%	<u>(1,600)</u>	0%	<u>-</u>
Total Wage/Salary		<u>\$ 37,000</u>		<u>\$ 46,300</u>

MISCELLANEOUS

Budget Detail

4195	DESCRIPTION	2013 ACTUAL	2014 BUDGET	2014 PROJECTED	2015 BUDGET
<u>SHARED OPERATING EXPENSE</u>					
2006	Workers Comp	\$ -	\$ -	\$ 2,300	\$ 2,300
3102	Health Ins Fees	11,560	7,000	1,000	21,000
3103	Recording Fees	2,937	4,000	3,000	4,000
3105	Treasurer's Fees	35,015	44,000	40,000	40,000
3301	Audit	10,157	10,200	13,000	10,000
3303	Payroll Services	19,943	20,000	20,000	10,000
3402	Outside Contract Services	18,367	15,000	48,000	125,000
4302	Building Maintenance	16,937	10,000	15,000	15,000
4331	Industrial Pk-St Lights	2,966	2,500	3,000	3,000
4340	Repair & Maintenance	-	-	200	200
4401	Parking Lot Rental	965	1,700	1,000	1,000
5001	Advertising & Publications	7,526	4,000	7,500	7,500
5021	Postage	6,484	9,000	7,200	7,200
5025	Insurance - Prop & Liab	158,369	192,000	170,000	172,000
5029	Telephone	10,245	10,000	9,400	10,000
5032	Utilities-City Hall & Annex	26,570	13,000	12,000	12,000
5032	Utilities-Senior Citizen Center	-	14,000	14,000	14,000
6010	Copier	14,457	13,000	13,300	13,300
6012	Dues & Subscriptions	9,294	10,000	10,000	10,500
6016	Janitorial Supplies	10,110	10,000	9,800	10,000
6018	IT Supplies & SW Upgrades	7,133	7,000	6,500	6,500
6019	COG Annual Dues	13,068	13,000	13,000	13,000
6022	Office Expense	3,900	6,500	7,000	22,000
6023	Other Operating Expense	10,706	7,500	7,000	7,000
6028	Safety Account	805	1,000	600	1,000
7202	Capital/Outlay/Equip	3,170	10,000	15,000	40,000
	Total Shared Operating Expense	<u>400,684</u>	<u>434,400</u>	<u>448,800</u>	<u>577,500</u>
<u>TROLLEY OPERATIONS</u>					
9201	Trolley Wages	9,858	15,000	8,500	9,400
9202	Trolley Maintenance	1,350	1,000	3,500	3,500
	Totally Trolley Operations	<u>11,208</u>	<u>16,000</u>	<u>12,000</u>	<u>12,900</u>

MISCELLANEOUS

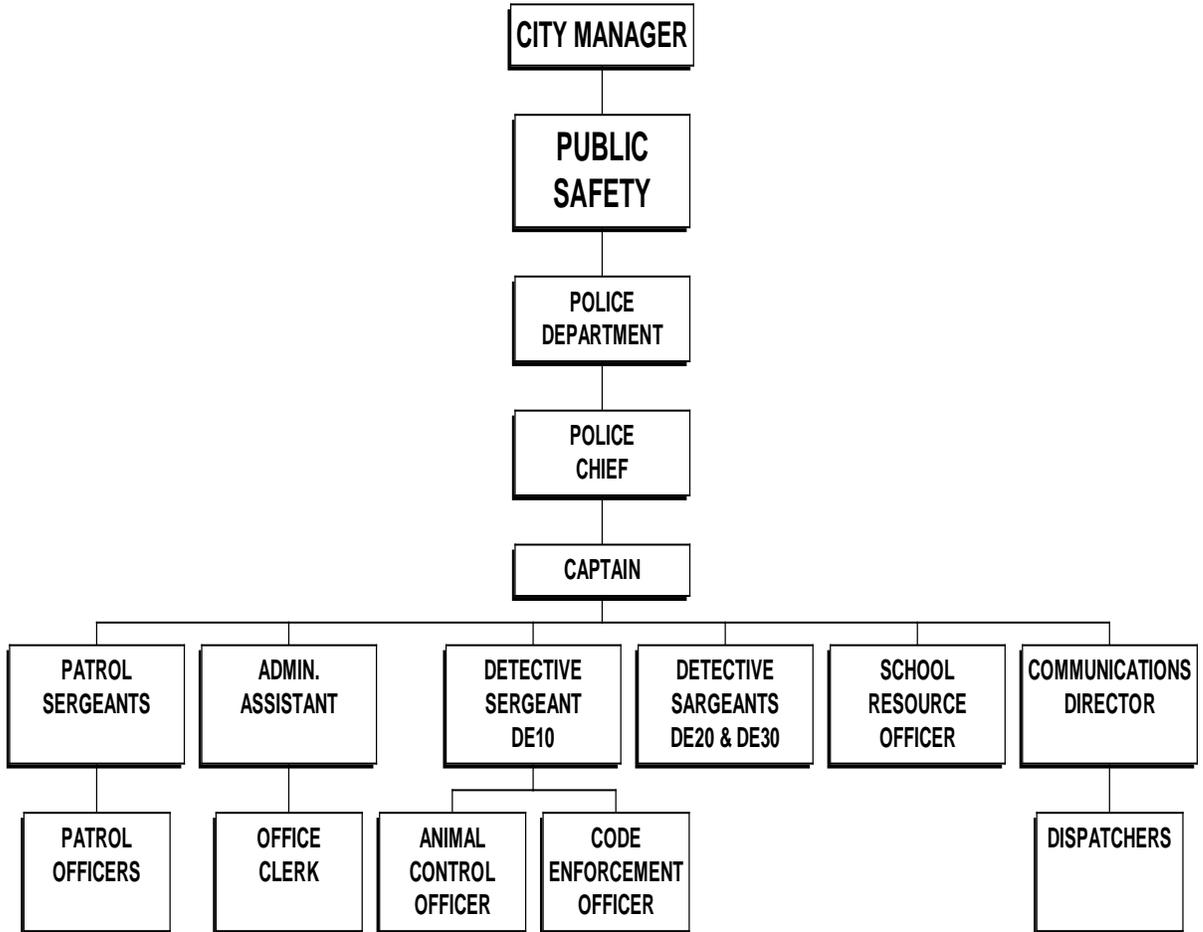
Budget Detail

4195	DESCRIPTION	2013 ACTUAL	2014 BUDGET	2014 PROJECTED	2015 BUDGET
<u>LOCAL AGENCY SUPPORT</u>					
9001	AADA	6,970	7,000	7,000	7,000
9002	Chamber of Commerce	11,900	12,600	12,600	12,600
9003	CMC Referrals	26,000	26,000	26,000	26,000
9006	Econ Development	10,250	10,800	10,800	10,800
9008	Library Support	-	-	-	-
9010	Noah's Ark Animal Welfare	25,000	25,000	25,000	25,000
9012	Senior Citizens	19,350	19,400	19,400	19,400
<u>OTHER AGENCY DONATIONS</u>					
9013	Miscellaneous	125	-	-	-
9013	SCRT	1,000	1,000	1,000	1,000
9013	SCDDS	1,350	1,350	1,350	1,350
9013	TAAC	4,250	4,250	4,250	4,250
9013	Farmers Market	-	-	-	1,000
9013	Hometown Holidays	-	-	-	1,000
9013	RPD	-	-	2,000	-
9013	AR Mitchell	1,000	1,000	1,000	1,000
9013	Arts & Culture	3,125	3,750	4,500	4,500
8807	Youth Advisory Council	2,484	4,500	7,700	7,700
	Total Support & Donations	<u>112,804</u>	<u>116,650</u>	<u>122,600</u>	<u>122,600</u>
<u>RESERVE LIABILITY</u>					
9901	Accrued Vac/Sick/Leave	8,780	90,000	-	-
9901	Contingency	-	-	-	200,000
9905	Health Ins/HRA/Wellness	<u>12,708</u>	<u>25,000</u>	<u>3,000</u>	<u>-</u>
	Total Reserve Liability	<u>21,488</u>	<u>115,000</u>	<u>3,000</u>	<u>200,000</u>
	Total Expenditures	<u>\$ 546,184</u>	<u>\$ 682,050</u>	<u>\$ 586,400</u>	<u>\$ 913,000</u>

**MISCELLANEOUS
2015 Wage Schedule**

<u>DEPARTMENT</u>	<u>2014 HOURLY</u>	<u>2014 ANNUAL</u>	<u>2015 HOURLY</u>	<u>2015 ANNUAL</u>
<u>Miscellaneous</u>				
Trolley Drivers	\$ 10.00	\$ <u>15,000</u>	\$ 11.00	\$ <u>9,400</u>
Total Base Wage/Salary		15,000		9,400
Wage Reduction	5%	<u>-</u>	0%	<u>-</u>
Total Wage/Salary		\$ <u>15,000</u>		\$ <u>9,400</u>

POLICE



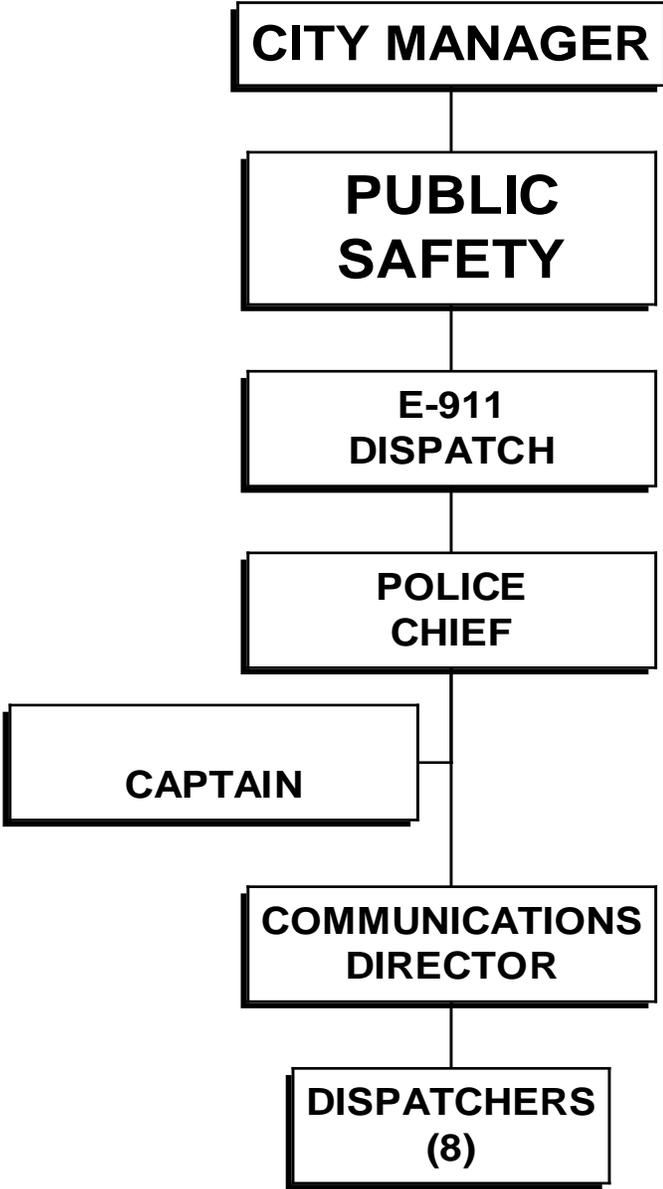
POLICE
Budget Detail

4211	DESCRIPTION	2013 ACTUAL	2014 BUDGET	2014 PROJECTED	2015 BUDGET
1001	Wages	\$ 1,051,064	\$ 1,000,000	\$ 1,050,000	\$ 1,152,800
1002	Overtime	46,426	36,000	44,000	46,300
1003	Vacation & Sick Pay Off	34,927	7,700	30,000	31,600
1004	Holiday Comp	79,516	63,000	80,000	84,200
2001	Social Security & Medicare	20,532	31,000	20,000	21,800
2002	Health Insurance	214,307	297,000	260,000	301,000
2003	Life Insurance	1,836	2,100	2,100	2,200
2004	Pension	110,348	105,000	108,400	118,300
2004	FPPA	6,424	3,500	6,500	8,100
2005	Retirement	1,649	2,500	900	1,000
2006	Workers' Comp	73,552	73,000	67,000	70,000
4302	Building Maintenance	863	2,000	2,000	2,000
4305	Communications & Radio	4,617	22,000	1,800	2,000
4313	Equipment Repair	1,431	1,000	500	500
4340	Vehicle Repr & Maint	39,420	33,000	40,000	40,000
4341	Vehicle Gasoline & Diesel	77,316	72,000	70,000	70,000
4402	Building Rental Lease	12,780	12,800	12,800	12,800
5004	Uniform	23,903	20,000	23,000	23,000
5005	Drycleaning	3,341	3,200	2,100	1,200
5007	Emergency Prep	-	10,000	-	-
5009	Fire Arms Training	3,438	18,700	10,000	10,000
5011	Controlled Substance	19,280	15,000	3,300	-
5029	Telephone	18,396	18,500	16,200	16,200
5030	Training	8,155	17,000	9,000	9,000
5031	Travel & Mileage	815	2,500	1,200	1,200
5032	Utilities	7,408	7,800	6,300	6,300
6001	Animal Cntrl Supplies	3,667	5,000	3,700	4,500
6010	Photo Copier	3,926	3,800	2,800	2,800
6011	Crime Cntrl Investigations	13,452	12,000	11,000	15,800
6012	Dues & Subscriptions	1,250	1,000	1,000	1,000
6016	Janitor Supplies & Maint	6,080	6,000	6,200	6,200
6018	IT Supplies & SW Upgrades	2,910	5,200	2,500	2,500
6022	Office Expense	2,259	3,000	2,300	2,300
6023	Other Operating Expense	5,683	4,000	3,500	3,500
6032	Small Equipment	1,777	3,000	3,000	2,200
6035	Stationery & Forms	1,200	2,000	1,500	1,500
6037	SWAT	1,490	5,000	1,500	17,500
7101	Principal/Vehicle Lease	28,462	28,500	29,500	30,500
7102	Interest/Vehicle Lease	4,155	7,100	3,000	2,000
7201	Capital Outlay	25,192	32,400	46,000	26,000
8901	Grants Expense	409	-	-	-
	Total Police Expenditures	<u>1,963,656</u>	<u>1,994,300</u>	<u>1,984,600</u>	<u>2,149,800</u>

POLICE
2015 Wage Schedule

<u>DEPARTMENT</u>	<u>2014 HOURLY</u>	<u>2014 ANNUAL</u>	<u>2015 HOURLY</u>	<u>2015 ANNUAL</u>
<u>POLICE - SWORN PERSONNEL (3.45)</u>				
Chief	\$ -	\$ 66,600	\$ -	\$ 68,800
Captain	-	53,900	-	56,100
Sgt - Watch Commander	20.03	41,700	21.07	43,800
Sgt - Watch Commander	20.07	41,700	21.07	43,800
Sgt - Watch Commander	20.31	42,200	21.52	44,800
Sgt - Watch Commander	19.83	41,200	21.58	44,900
Sgt - Watch Commander	19.51	40,600	20.51	42,700
Detective Sergeant	20.40	42,400	21.44	44,600
Detective Sergeant	20.56	42,800	21.60	44,900
Detective Sergeant	20.48	42,600	21.52	44,800
Officer	17.07	35,500	19.03	39,600
Officer	18.01	37,500	18.03	37,500
Officer	18.01	37,500	19.05	39,600
Officer	18.01	37,500	19.05	39,600
Officer	18.05	37,500	19.05	39,600
Officer	17.97	37,400	18.75	39,000
Officer	18.01	37,500	19.05	39,600
Officer	18.73	39,000	19.77	41,100
Officer	18.01	37,500	19.05	39,600
Officer	18.05	37,500	18.97	39,500
Officer	18.05	37,500	19.05	39,600
Officer	18.05	37,500	19.05	39,600
Officer	18.05	37,500	19.05	39,600
Officer	18.05	37,500	19.05	39,600
Officer	18.01	37,500	19.05	39,600
ACO/Code Enforcement Office	17.26	-	18.97	39,500
Sworn Subtotal		980,100		1,071,800
Shift Differential		31,700		37,000
Total Sworn		1,011,800		1,108,800
<u>NON-SWORN PERSONNEL</u>				
Secretary (.36)	14.62	30,400	15.66	32,600
Part Time Office Clerk	10.00	10,400	11.00	11,400
Non-Sworn Subtotal		40,800		44,000
Total Base Wage/Salary		1,052,600		1,152,800
Wage Reduction	5%	(52,600)	0%	-
Total Wage/Salary		\$ 1,000,000		\$ 1,152,800

DISPATCH



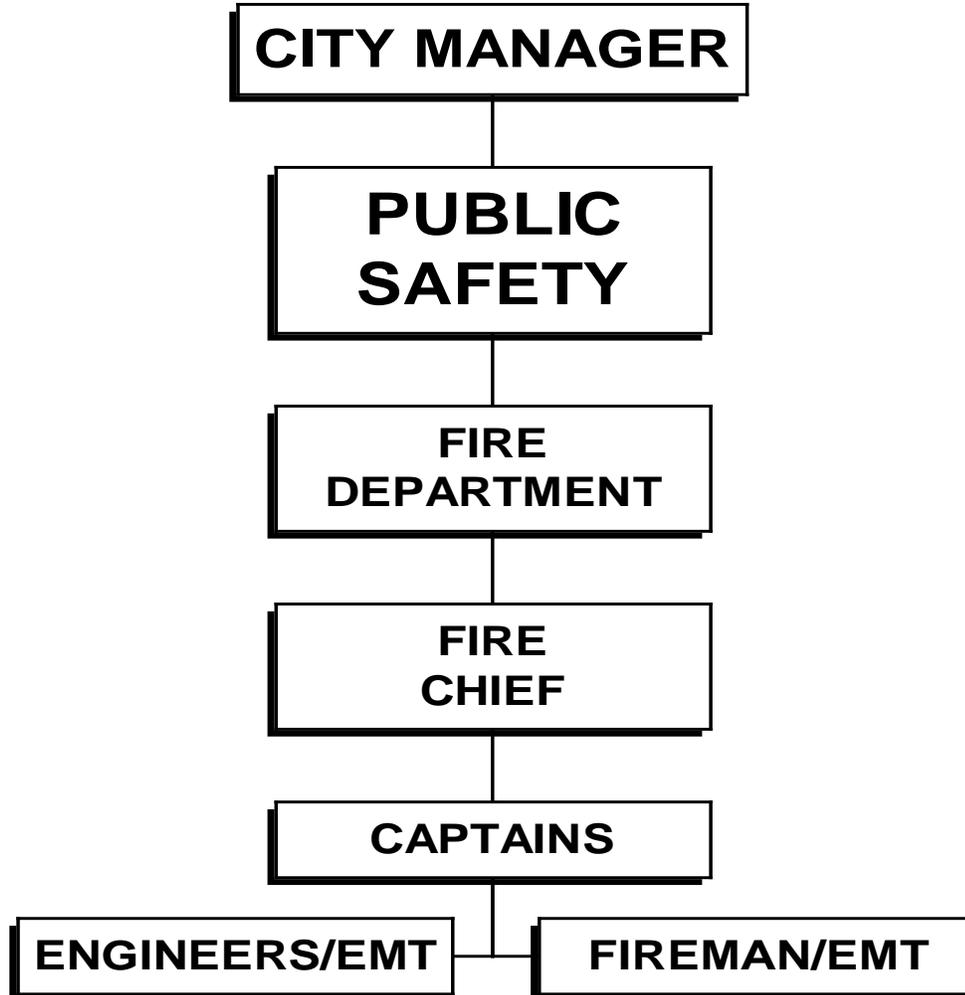
DISPATCH
Budget Detail

4215	DESCRIPTION	2013 ACTUAL	2014 BUDGET	2014 PROJECTED	2015 BUDGET
1001	Wages	\$ 277,377	\$ 281,000	\$ 277,000	\$ 298,000
1002	Overtime	3,821	19,000	4,000	4,200
1003	Vacation & Sick Pay Off	1,622	-	1,800	1,900
1004	Holiday Comp	15,023	18,000	17,000	16,800
2001	Social Security & Medicare	21,943	24,300	22,900	24,500
2002	Health Insurance	42,892	60,000	57,000	63,000
2003	Life Insurance	552	700	700	700
2005	Retirement	7,841	9,500	9,000	9,600
2006	Workers' Comp	1,332	1,300	500	500
4313	Equipment Repair	-	400	100	100
4402	Building Rental Lease	1,927	1,900	1,900	1,900
5004	Clothing Allowance	-	500	500	500
5005	Drycleaning	-	-	-	-
5029	Telephone	90	300	100	100
5030	Training	834	1,500	1,100	1,100
5032	Utilities	4,668	4,700	4,700	4,700
6010	Photo Copier	665	800	600	600
6016	Janitor Supp & Maint	955	1,000	800	800
6018	IT Supplies & SW Upgrades	880	1,000	700	1,000
6022	Office Expense	616	1,000	1,200	1,000
6023	Other Operating Expense	2,330	1,500	1,000	1,000
6032	Small Equipment	268	500	2,000	500
	Total Expenditures	<u>\$ 385,636</u>	<u>\$ 428,900</u>	<u>\$ 404,600</u>	<u>\$ 432,500</u>

DISPATCH
2015 Wage Schedule

<u>DEPARTMENT</u>	<u>2014 HOURLY</u>	<u>2014 ANNUAL</u>	<u>2015 HOURLY</u>	<u>2015 ANNUAL</u>
<u>DISPATCHERS (.36)</u>				
Communication Director	\$ -	\$ 37,400	\$ -	\$ 39,600
Dispatch/Clerk	15.92	33,100	16.96	35,300
Dispatch/Clerk	15.16	31,500	16.29	33,900
Dispatch/Clerk	16.35	34,000	17.39	36,200
Dispatch/Clerk	15.68	32,600	16.16	33,600
Dispatch/Clerk	15.68	32,600	16.68	34,700
Dispatch/Clerk	15.60	32,400	16.64	34,600
Dispatch/Clerk	15.60	<u>32,400</u>	16.64	<u>34,600</u>
Subtotal		266,000		282,500
Shift Differential		<u>29,700</u>		<u>15,500</u>
Total Base Wage/Salary		295,700		298,000
Wage Reduction	5%	<u>(14,700)</u>	0%	<u>-</u>
Total Wage/Salary		<u>\$ 281,000</u>		<u>\$ 298,000</u>

FIRE



FIRE

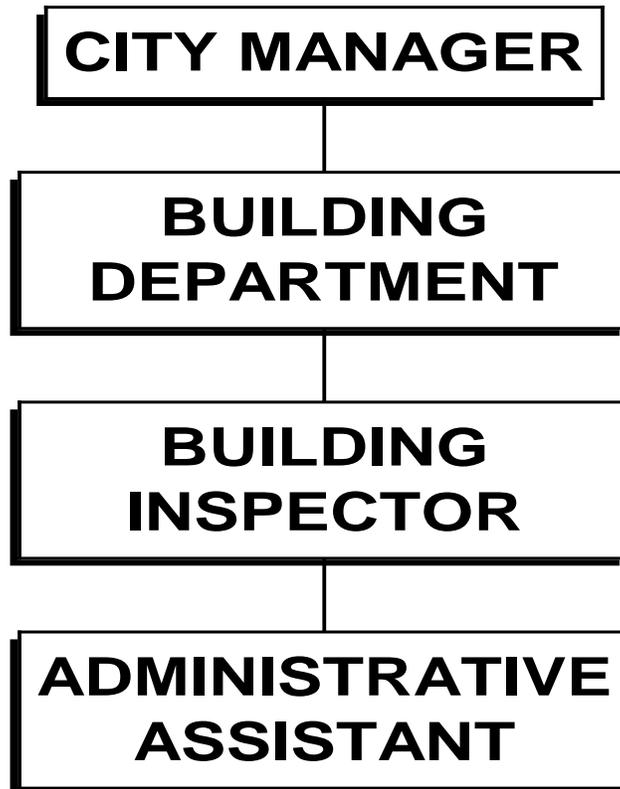
Budget Detail

4221	DESCRIPTION	2013 ACTUAL	2014 BUDGET	2014 PROJECTED	2015 BUDGET
1001	Wages	\$ 682,312	\$ 680,000	\$ 688,000	\$ 756,700
1002	Overtime	92,874	62,000	90,000	73,700
1003	Vacation & Sick Pay Off	99,760	4,000	25,000	26,300
1004	Holiday Comp	38,992	44,000	44,000	46,300
2001	Social Security & Medicare	9,784	11,500	12,300	13,100
2002	Health Insurance	124,309	181,000	130,000	143,000
2003	Life Insurance	1,098	1,300	1,300	1,300
2004	Pension	91,586	137,000	95,900	105,200
2004	FPPA	75,199	38,000	75,200	73,000
2006	Workers' Comp	79,555	76,300	81,000	81,000
3402	Contractual Services	8,497	11,000	10,500	11,500
4302	Building Maintenance	995	5,000	3,000	2,000
4305	Communication & Radio	870	2,000	700	700
4313	Equipment Repair	2,192	4,000	3,500	3,500
4340	Vehicle Repr & Maint	10,770	16,000	18,000	16,000
4341	Vehicle Gas & Diesel	10,667	12,000	12,000	12,000
5004	Clothing Allowance	5,700	5,700	5,700	5,700
5015	Hazmat	1,374	4,000	1,400	1,400
5017	Health & Fitness	340	1,000	1,000	1,000
5029	Telephone	3,655	4,000	3,300	3,300
5030	Training	13,746	15,000	9,000	12,000
5031	Travel & Mileage	2,385	2,000	2,200	3,500
5032	Utilities	17,943	22,000	17,000	17,500
6010	Copier Rental	1,154	1,300	1,200	1,200
6012	Dues & Subscriptions	825	1,000	1,000	1,000
6013	EMS Supplies	1,637	4,000	3,000	3,000
6014	Fire Prevention	1,980	2,000	2,000	2,000
6015	Firefighting Supplies	6,812	13,000	7,000	7,000
6016	Janitor Supplies & Maint	1,464	2,000	1,500	1,500
6022	Office Expense	-	-	-	500
6023	Other Operating Expense	1,702	2,000	2,000	500
6032	Small Equipment	3,169	8,000	1,000	2,000
6035	Stationery & Forms	830	600	200	400
7101	Lease Principal	-	-	-	-
7102	Lease Interest	-	-	-	-
7201	Machinery & Equipment	27,007	-	30,000	26,000
8901	Grant Expense	-	-	-	-
	Total Expenditures	<u>\$ 1,421,183</u>	<u>\$ 1,372,700</u>	<u>\$ 1,378,900</u>	<u>\$ 1,454,800</u>

FIRE
2015 Wage Schedule

<u>DEPARTMENT</u>	<u>2014 HOURLY</u>	<u>2014 ANNUAL</u>	<u>2015 HOURLY</u>	<u>2015 ANNUAL</u>
<u>FIRE DEPARTMENT (5.82)</u>				
Chief	\$ -	\$ 60,100	\$ -	\$ 62,200
Captain	15.72	45,900	16.35	47,700
Captain	15.36	44,800	16.36	47,800
Captain	15.29	44,600	16.68	48,700
Captain	15.72	45,900	16.33	47,700
Captain	15.36	44,900	-	-
Captain	15.54	45,400	-	-
Engineer	-	-	15.49	45,200
Engineer	14.31	41,800	15.55	45,400
Engineer	14.66	42,800	15.66	45,700
Engineer	14.52	42,400	15.52	45,300
Engineer	15.30	44,700	16.89	49,300
Engineer	14.59	42,600	15.59	45,500
Engineer	14.59	42,600	15.79	46,100
Engineer	-	-	16.25	47,500
Fireman	13.48	39,400	14.44	42,200
Fireman	14.58	42,600	14.44	42,200
Fireman	14.49	<u>42,300</u>	14.44	<u>42,200</u>
Subtotal		712,800		750,700
Certifications		<u>3,000</u>		<u>6,000</u>
Total Base Wage/Salary		715,800		756,700
Wage Reduction	5%	<u>(35,800)</u>	0%	<u>-</u>
Total Wage/Salary		<u>\$ 680,000</u>		<u>\$ 756,700</u>

INSPECTION



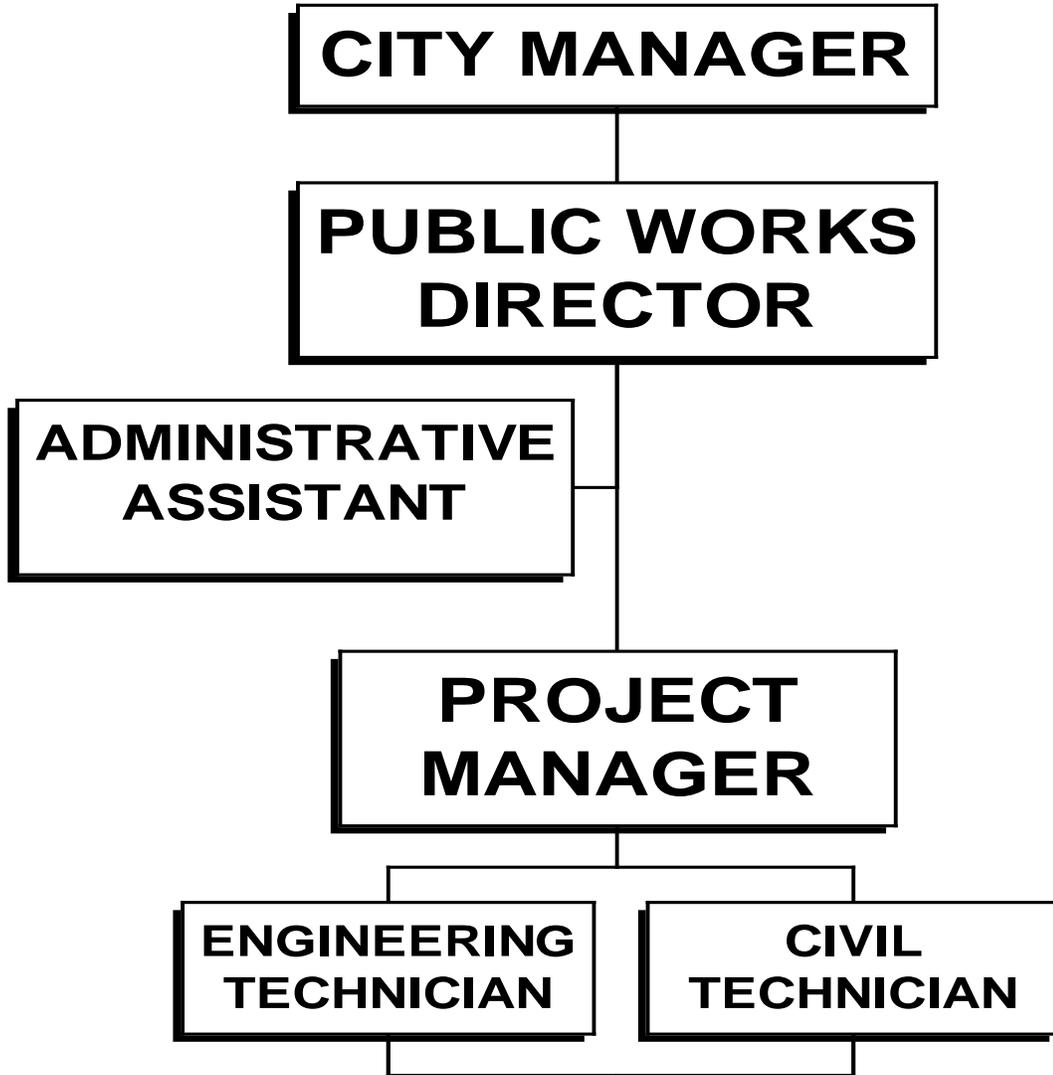
INSPECTION
Budget Detail

4241	DESCRIPTION	2013 ACTUAL	2014 BUDGET	2014 PROJECTED	2015 BUDGET
1001	Wages	\$ 56,456	\$ 54,000	\$ 65,500	\$ 72,900
1003	Vacation & Sick Pay Off	-	-	-	-
2001	Social Security & Medicare	3,989	4,100	5,000	5,600
2002	Health Insurance	9,185	13,000	11,500	12,700
2003	Life Insurance	72	100	100	100
2005	Retirement	1,694	1,600	2,000	2,200
2006	Workers' Comp	1,308	1,300	1,400	1,400
3402	Contract Services	700	1,000	200	700
4305	WiFi/Cellphone	908	800	1,000	1,000
4340	Vehicle Repr & Maint	1,578	500	300	300
4341	Vehicle Gasoline	1,758	1,900	1,000	1,000
5001	Advertising & Publications	50	100	100	100
5030	Training	1,225	2,300	3,400	3,400
5031	Travel & Mileage	2,523	1,500	3,200	3,200
6012	Due & Subscriptions	-	700	200	200
6022	Office Expense	906	1,500	200	200
6023	Other Operating Expense	1,243	1,500	-	500
6032	Small Equipment	883	700	300	300
6034	Software Upgrades/Support	1,928	2,000	2,000	2,000
6035	Stationery & Forms	<u>48</u>	<u>400</u>	<u>100</u>	<u>100</u>
	Total Expenditures	<u>\$ 86,454</u>	<u>\$ 89,000</u>	<u>\$ 97,500</u>	<u>\$ 107,900</u>

**INSPECTION
2015 Wage Schedule**

<u>DEPARTMENT</u>	<u>2014 HOURLY</u>	<u>2014 ANNUAL</u>	<u>2015 HOURLY</u>	<u>2015 ANNUAL</u>
<u>INSPECTION (1.09)</u>				
Building Inspector	\$ -	\$ 46,600	\$ -	\$ 62,200
Secretary .33	14.42	<u>10,000</u>	15.46	<u>10,700</u>
Total Base Wage/Salary		56,600		72,900
Wage Reduction	5%	<u>(2,600)</u>	0%	<u>-</u>
Total Wage/Salary		<u>\$ 54,000</u>		<u>\$ 72,900</u>

ENGINEER



ENGINEERING

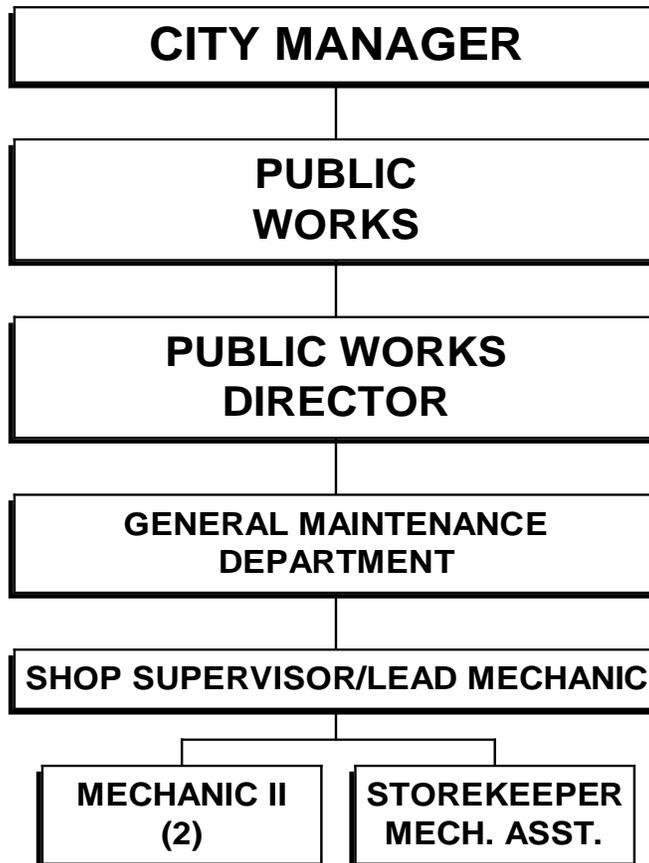
Budget Detail

4312	DESCRIPTION	2013 ACTUAL	2014 BUDGET	2014 PROJECTED	2015 BUDGET
1001	Wages	\$ 94,963	\$ 87,000	\$ 53,700	\$ 111,100
1002	Overtime	80	200	200	200
1003	Vacation & Sick Pay Off	-	-	-	-
2001	Social Security & Medicare	6,879	6,700	4,100	8,500
2002	Health Insurance	19,227	25,000	16,000	26,000
2003	Life Insurance	216	300	200	300
2005	Retirement	2,854	2,600	1,600	3,300
2006	Workers' Comp	804	800	1,300	1,700
3402	Contractual Services	1,798	2,500	-	2,000
4305	Communications & Radio	903	700	400	700
4313	Equipment Repair	-	100	800	500
4340	Vehicle Repr & Maint	323	1,000	300	300
4341	Vehicle Gas & Diesel	1,688	1,700	300	800
5030	Training	2,328	2,000	-	2,000
5031	Travel & Mileage	1,401	1,500	-	1,500
6003	Blueprint Supplies	-	1,000	600	1,000
6012	Dues & Subscriptions	2,099	3,000	3,500	4,500
6022	Office Expense	-	-	-	300
6023	Other Operating Expense	1,607	1,500	200	300
6032	Small Equipment	82	500	1,500	500
6034	Software Upgrades	-	1,000	-	1,000
	Total Expenditures	<u>\$ 137,252</u>	<u>\$ 139,100</u>	<u>\$ 84,700</u>	<u>\$ 166,500</u>

ENGINEER
2015 Wage Schedule

<u>DEPARTMENT</u>	<u>2014 HOURLY</u>	<u>2014 ANNUAL</u>	<u>2015 HOURLY</u>	<u>2015 ANNUAL</u>
<u>ENGINEERING (.70)</u>				
Director (.05)	\$ -	\$ -	\$ 5,000	
Engineering Technician	21.42	44,600	21.00	43,700
Civil Technician	17.86	37,100	18.00	37,400
Project Manager .25	-	-	27.44	14,300
Secretary .33	14.42	<u>10,000</u>	15.46	<u>10,700</u>
Total Base Wage/Salary		91,700		111,100
Wage Reduction	5%	<u>(4,700)</u>	0%	<u>-</u>
Total Wage/Salary		<u>\$ 87,000</u>		<u>\$ 111,100</u>

GENERAL MAINTENANCE



GENERAL MAINTENANCE

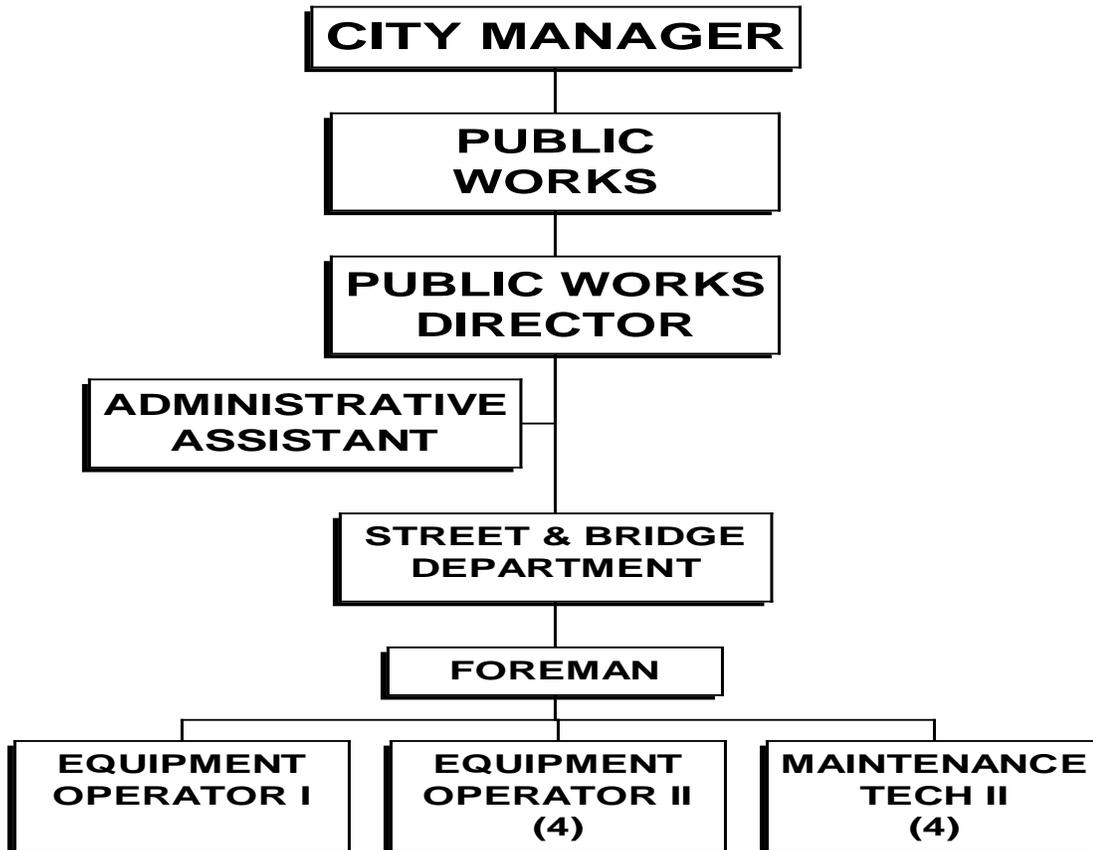
Budget Detail

<u>4313</u>	<u>DESCRIPTION</u>	<u>2013 ACTUAL</u>	<u>2014 BUDGET</u>	<u>2014 PROJECTED</u>	<u>2015 BUDGET</u>
1001	Wages	\$ 159,339	\$ 179,000	\$ 160,000	\$ 177,600
1002	Overtime	1,374	1,500	2,300	1,600
1003	Vacation & Sick Pay Off	5,976	1,200	5,600	5,900
2001	Social Security & Medicare	12,382	13,900	12,900	14,200
2002	Health Insurance	14,966	23,000	21,000	23,000
2003	Life Insurance	288	300	300	300
2005	Retirement	4,998	5,500	5,100	5,600
2006	Workers' Comp	9,624	10,000	2,000	2,000
4302	Building Maintenance	432	1,500	300	300
4305	Communication & Radio	404	500	100	100
4313	Equipment Repair	42	200	200	200
4340	Vehicle Repr & Maint	1,132	2,500	1,500	1,500
4341	Vehicle Gas & Diesel	3,092	3,000	3,000	3,000
5004	Clothing Allowance	600	600	600	600
5005	Drycleaning	788	600	600	600
5029	Telephone	552	700	700	700
5030	Training	-	500	100	500
5031	Travel & Mileage	163	500	100	500
5032	Utilities	9,456	12,000	8,500	8,500
6016	Janitor Supplies & Maint	348	500	400	400
6022	Office Supplies	26	100	100	100
6023	Other Operating Expense	2,295	3,000	2,000	2,000
6028	Safety Equipment	-	100	100	100
6032	Small Equipment	2,451	1,500	500	500
6034	Software Upgrades	-	-	-	1,000
6036	Tool Replacement	1,748	4,000	2,000	2,000
6099	Stores	91	-	-	-
7201	Capital Outlay	-	5,000	5,000	10,000
	Total Expenditures	<u>\$ 232,567</u>	<u>\$ 271,200</u>	<u>\$ 235,000</u>	<u>\$ 262,800</u>

GENERAL MAINTENANCE
2015 Wage Schedule

<u>DEPARTMENT</u>	<u>2014 HOURLY</u>	<u>2014 ANNUAL</u>	<u>2015 HOURLY</u>	<u>2015 ANNUAL</u>
<u>GENERAL MAINTENANCE</u>				
Director (.05)	\$ -	\$ 31,600	\$ -	\$ 5,000
Shop Supervisor (5.27)	20.57	42,800	21.61	44,900
Mechanic II (5.27)	17.21	35,800	18.25	38,000
Mechanic II (5.27)	17.05	35,500	18.09	37,600
Storekeeper/Mechanic Asst.	16.64	<u>34,600</u>	17.68	<u>36,800</u>
Subtotal		180,300		162,300
Certification Pay		-		7,500
Pager Pay		<u>8,100</u>		<u>7,800</u>
Total Base Wage/Salary		188,400		177,600
Wage Reduction	5%	<u>(9,400)</u>	0%	<u>-</u>
Total Wage/Salary		<u>\$ 179,000</u>		<u>\$ 177,600</u>

STREET & BRIDGE



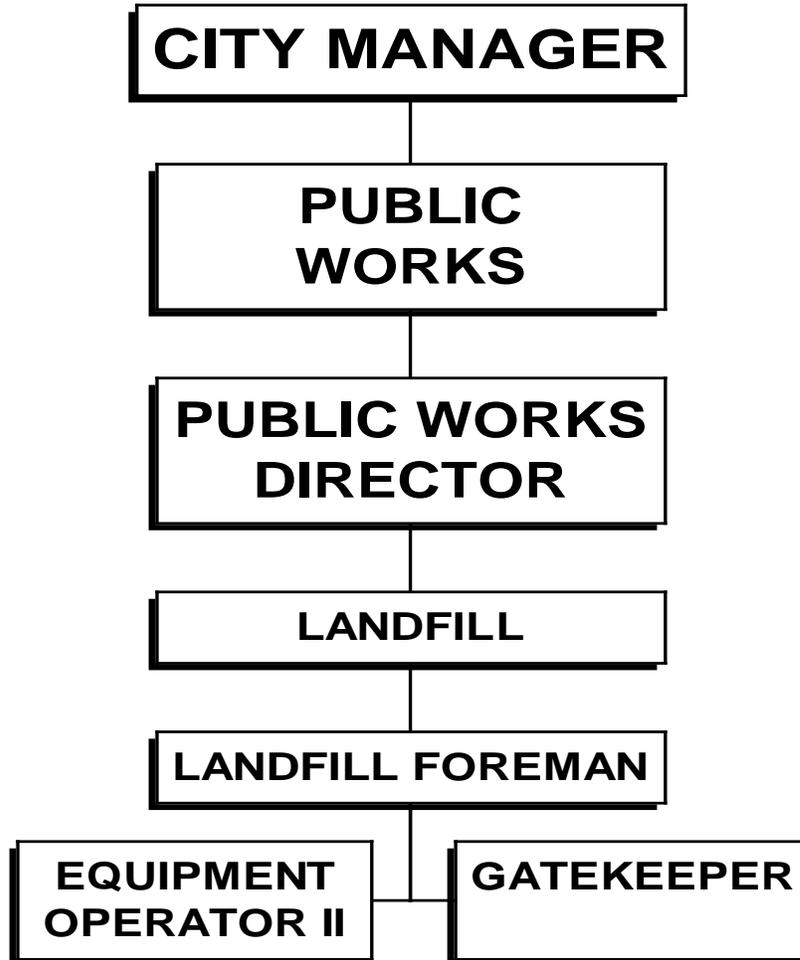
STREET AND BRIDGE
Budget Detail

4314	DESCRIPTION	2013 ACTUAL	2014 BUDGET	2014 PROJECTED	2015 BUDGET
1001	Wages	\$ 365,394	\$ 389,000	\$ 382,000	\$ 412,800
1002	Overtime	6,273	5,000	5,000	5,300
1003	Vacation & Sick Pay Off	13,209	5,100	13,000	10,500
2001	Social Security & Medicare	29,154	30,600	30,700	32,900
2002	Health Insurance	83,602	118,000	85,000	94,000
2003	Life Insurance	798	900	900	900
2005	Retirement	12,095	12,000	12,000	12,900
2006	Workers' Comp	41,880	42,000	11,000	11,000
4305	Communications & Radio	733	1,000	400	400
4314	Hot/Cold Mix Maint & Util	17,567	35,000	15,000	15,000
4334	Storm Drainage Maint	1,447	2,500	2,000	2,500
4340	Vehicle Repr & Maint	30,859	20,000	50,000	35,000
4341	Vehicle Gas & Diesel	39,162	35,000	35,000	35,000
5004	Clothing Allowance	1,500	1,500	1,500	1,500
5005	Drycleaning	2,217	1,500	1,600	1,600
5026	Public St. Lighting	228,243	270,000	225,000	225,000
5029	Telephone	558	700	900	900
5030	Training	85	2,000	200	2,000
5031	Travel & Mileage	177	1,000	200	1,000
5032	Utilities	2,303	4,000	2,000	2,000
6002	Asphalt & Gravel	20,397	50,000	20,000	25,000
6009	Construction Supplies	12,362	10,000	6,000	6,000
6012	Dues & Subscriptions	1,042	1,500	1,200	1,200
6020	Mosquito Control	2,226	5,000	5,800	5,800
6022	Office Expense	-	-	-	500
6023	Other Operating Expense	3,663	3,500	2,300	2,000
6024	Paint & Signs	8,068	7,500	15,000	10,000
6028	Safety Equipment	536	1,000	400	400
6032	Small Equipment	321	1,500	500	500
6033	Snow Removal	18,373	30,000	19,000	19,000
7201	Machinery & Equipment	31,400	5,000	-	-
	Total Expenditures	<u>\$ 975,644</u>	<u>\$ 1,091,800</u>	<u>\$ 943,600</u>	<u>\$ 972,600</u>

STREET & BRIDGE
2015 Wage Schedule

<u>DEPARTMENT</u>	<u>2014 HOURLY</u>	<u>2014 ANNUAL</u>	<u>2015 HOURLY</u>	<u>2015 ANNUAL</u>
<u>STREET AND BRIDGE</u>				
Director (.05)	\$ -	\$ 31,600	\$ -	\$ 5,000
Supervisor (1.09)	26.25	54,600	27.29	56,800
Secretary .33	14.42	10,000	15.46	10,700
Equipment Operator I (12.16)	17.22	35,800	18.26	38,000
Equipment Operator II (12.16)	17.66	36,700	18.70	38,900
Equipment Operator II (12.16)	17.66	36,700	18.70	38,900
Equipment Operator II (12.16)	17.24	35,900	18.28	38,000
Equipment Operator II (12.16)	17.12	35,600	17.45	36,300
Maintenance Technician II (12.10)	15.30	31,800	16.34	34,000
Maintenance Technician II (12.10)	15.26	31,700	15.87	33,000
Maintenance Technician II (12.10)	14.57	30,300	15.87	33,000
Maintenance Technician II (12.10)	14.57	<u>30,300</u>	15.87	<u>33,000</u>
Subtotal		401,000		395,600
Certification Pay		-		9,400
Pager Pay		<u>8,100</u>		<u>7,800</u>
Total Base Wage/Salary		409,100		412,800
Wage Reduction	5%	<u>(20,100)</u>	0%	<u>-</u>
Total Wage/Salary		<u>\$ 389,000</u>		<u>\$ 412,800</u>

LANDFILL



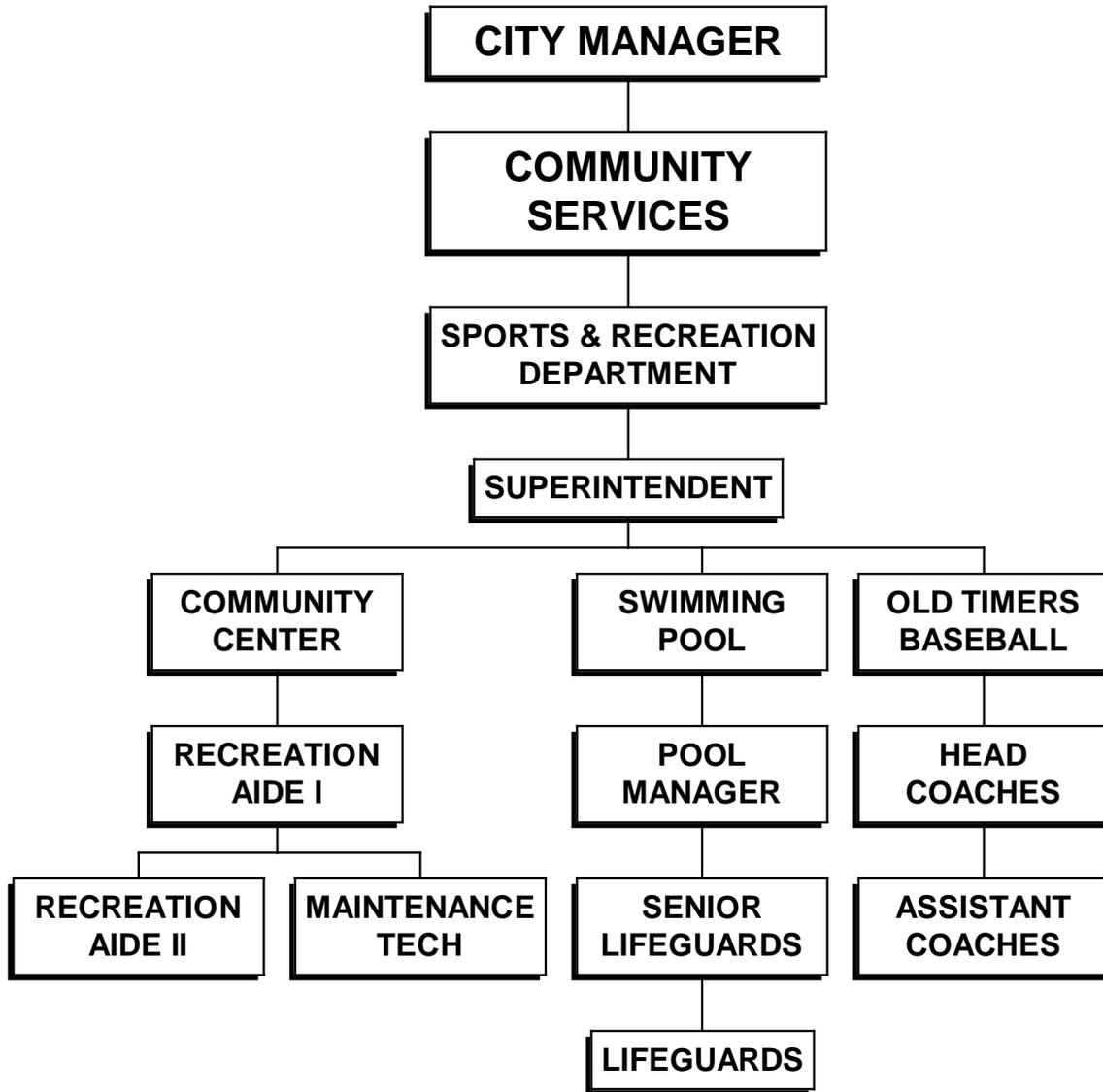
LANDFILL
BUDGET DETAIL

4315	DESCRIPTION	2013 ACTUAL	2014 BUDGET	2014 PROJECTED	2015 BUDGET
1001	Wages	\$ 113,193	\$ 136,000	\$ 107,000	\$ 119,000
1002	Overtime	7,659	7,000	7,500	7,900
1003	Vacation & Sick Pay Off	6,351	-	6,000	10,500
2001	Social Security & Medicare	9,220	11,000	9,300	10,500
2002	Health Insurance	30,620	42,000	32,000	35,200
2003	Life Insurance	216	300	300	300
2005	Retirement	3,850	4,300	3,600	4,100
2006	Workers' Comp	11,820	12,000	9,000	9,000
3104	Solid Waste Fees	13,015	15,000	13,000	13,000
3402	Contractual Services	14,743	10,000	1,000	1,000
4305	Communications & Radio	-	500	-	500
4340	Vehicle Repr & Maint	13,999	5,000	10,000	10,000
4341	Vehicle Gas & Diesel	36,407	35,000	30,000	30,000
5004	Clothing Allowance	450	500	500	500
5005	Drycleaning	678	500	600	600
5014	Grndwater & Methane Mon	511	2,000	4,000	8,000
5029	Telephone	799	800	800	800
5030	Training	95	3,000	500	1,500
5031	Travel & Mileage	1,046	1,000	1,200	1,000
5032	Utilities	1,832	1,800	1,900	2,000
5038	Recycling	16,200	4,500	15,000	4,500
6009	Construction Supplies	119	10,000	600	1,000
6012	Dues & Subscriptions	189	300	300	300
6022	Office Expense	-	-	-	500
6023	Other Operating Expense	3,077	3,000	7,000	23,000
6028	Safety Account	-	1,000	100	300
6032	Small Equipment	1,347	1,000	500	500
7201	Capital Outlay	-	53,000	22,000	-
8501	Bad Debts	1,148	1,500	-	-
	Total Expenditures	<u>\$ 288,584</u>	<u>\$ 362,000</u>	<u>\$ 283,700</u>	<u>\$ 295,500</u>

**LANDFILL
2015 Wage Schedule**

<u>DEPARTMENT</u>	<u>2014 HOURLY</u>	<u>2014 ANNUAL</u>	<u>2015 HOURLY</u>	<u>2015 ANNUAL</u>
<u>LANDFILL OPERATION</u>				
Director (.05)	\$ -	\$ 31,600	\$ -	\$ 5,000
Landfill Foreman (11.62)	17.42	36,200	18.46	38,400
Equipment\ Operator II (11.62)	16.96	35,300	18.00	37,400
Gatekeeper (1.09)	15.23	<u>31,700</u>	16.27	<u>33,800</u>
Subtotal		134,800		114,600
Certification Pay		-		4,400
Pager Pay		<u>8,100</u>		<u>-</u>
Total Base Wage/Salary		142,900		119,000
Wage Reduction	5%	<u>(6,900)</u>	0%	<u>-</u>
Total Wage/Salary		<u>\$ 136,000</u>		<u>\$ 119,000</u>

SPORTS & RECREATION



SPORTS & RECREATION

Budget Detail

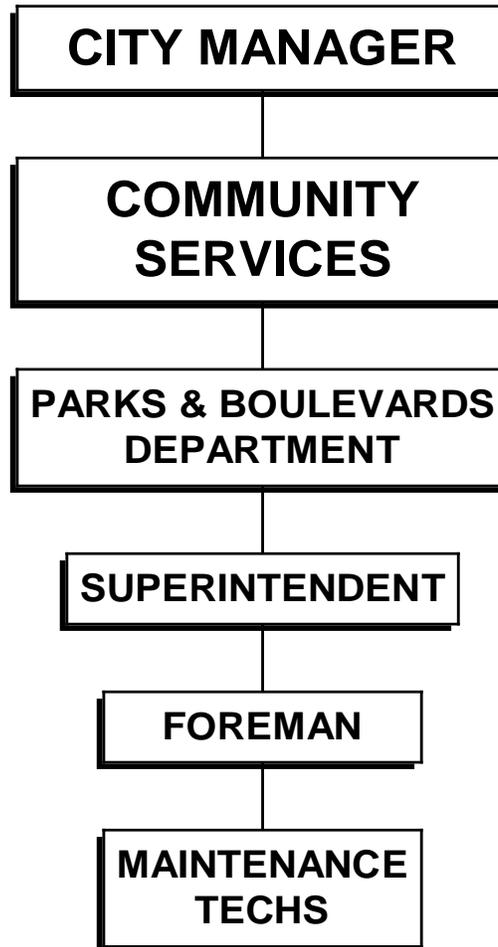
4511	DESCRIPTION	2013 ACTUAL	2014 BUDGET	2014 PROJECTED	2015 BUDGET
1001	Wages	\$ 230,422	\$ 238,000	\$ 220,000	\$ 279,600
1002	Overtime	2,252	2,000	1,800	2,100
1003	Vacation & Sick Pay Off	17,628	-	8,000	8,400
2001	Social Security & Medicare	18,639	18,500	17,700	22,300
2002	Health Insurance	29,563	42,000	34,100	53,100
2003	Life Insurance	324	400	400	400
2005	Retirement	5,783	7,300	4,700	6,500
2006	Workers' Comp	22,260	22,000	6,700	6,700
2007	Unemployment	73	-	-	-
3402	Contract Services	848	500	-	-
4302	Building Maintenance	2,195	8,000	4,000	4,000
4340	Vehicle Repr & Maint	795	3,000	2,000	2,000
4341	Vehicle Gasoline	1,930	2,000	2,000	2,000
5004	Clothing Allowance	600	600	600	800
5029	Telephone	3,429	3,300	3,600	3,600
5030	Training & Certification	1,675	1,000	2,600	1,500
5031	Travel & Mileage	820	1,000	-	1,000
6016	Janitor Supplies & Maint	1,822	3,000	2,600	2,600
6022	Office Expense	-	-	-	500
6023	Other Operating Expense	4,254	5,000	3,000	3,000
6032	Small Equipment	1,560	2,000	500	500
8601	Swim Pool Operations	4,548	4,000	4,800	4,800
8602	Swim Pool Utilities	13,677	18,000	17,800	17,800
8603	Swim Pool Concessions	7,490	8,000	7,200	7,200
8701	Comm Center Operations	9,749	10,000	10,000	10,000
8702	Comm Center Utilities	29,393	32,000	25,200	25,200
8801	Old Timers Baseball	10,621	10,000	10,800	10,500
8802	Youth Basketball	6,895	9,000	7,000	7,000
8803	Youth Football	7,079	10,000	8,000	8,000
8804	Girls Softball	-	2,000	-	-
8806	Wrestling Program	-	1,000	-	-
8808	Girls Volleyball	1,009	3,500	2,800	1,100
	Total Expenditures	<u>\$ 437,333</u>	<u>\$ 468,100</u>	<u>\$ 407,900</u>	<u>\$ 492,200</u>

SPORTS & RECREATION

2015 Wage Schedule

<u>DEPARTMENT</u>	<u>2014 HOURLY</u>	<u>2014 ANNUAL</u>	<u>2015 HOURLY</u>	<u>2015 ANNUAL</u>
<u>RECREATION DEPARTMENT (8.36)</u>				
Superintendent	\$ -	\$ 51,200	\$ -	\$ 53,400
Recreation Aide I	16.75	34,800	17.79	37,000
Recreation Aide I	15.08	31,400	17.83	37,100
Recreation Aide I	13.04	27,100	17.59	36,600
Janitorial/Rec Aide	10.00	9,800	15.87	33,000
Subtotal		154,300		197,100
Pager Pay		8,100		7,800
Total Recreation Department		162,400		204,900
<u>SWIMMING POOL (5.92)</u>				
Assistant Pool Manager	9.00	5,800	11.00	7,000
Office	7.78	4,700	9.00	5,400
Office	7.78	4,700	9.00	5,400
Concession	7.78	5,000	9.00	5,400
Concession	7.78	5,000	9.00	5,400
Lifeguard	7.78	5,000	9.00	2,700
Lifeguard	7.78	5,000	9.00	2,700
Lifeguard	7.78	5,000	9.00	2,700
Lifeguard	7.78	5,000	9.00	2,700
Lifeguard	7.78	5,000	9.00	2,700
Lifeguard	7.78	5,000	9.00	2,700
Lifeguard	7.78	5,000	9.00	2,700
Lifeguard	7.78	5,000	9.00	2,700
Lifeguard	7.78	2,500	9.00	2,700
Lifeguard	7.78	2,500	9.00	2,700
Lifeguard	7.78	2,500	9.00	2,700
Lifeguard	7.78	2,500	9.00	2,700
Subtotal Swimming Pool		75,200		61,000
<u>OLD TIMERS' BASEBALL PROGRAM (8.36)</u>				
Traveling Team Coach		1,400		1,500
Traveling Team Coach		1,400		1,500
Upper Division Coach		1,400		1,400
Upper Division Coach		1,400		1,400
Upper Division Asst. Coach		1,200		1,400
Upper Division Asst. Coach		1,200		1,200
Coach Pitch Head Coach		1,400		1,400
Coach Pitch Coach		1,100		1,300
Coach Pitch Coach		1,100		1,300
Coach Pitch Coach		1,100		1,300
Subtotal Old Timers Baseball		12,700		13,700
Total Base Wage/Salary		250,300		279,600
Wage Reduction	5%	(12,300)	0%	-
Total Wage/Salary		\$ 238,000		\$ 279,600

PARKS & BOULEVARD



PARKS & BOULEVARDS

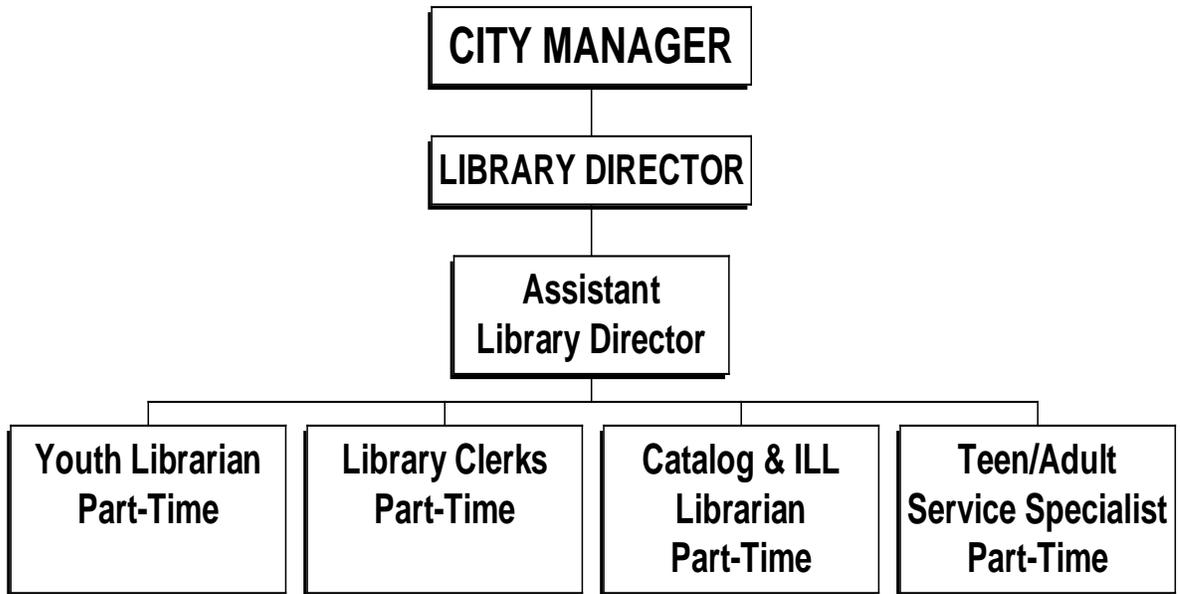
Budget Detail

<u>4512</u>	<u>DESCRIPTION</u>	<u>2013 ACTUAL</u>	<u>2014 BUDGET</u>	<u>2014 PROJECTED</u>	<u>2015 BUDGET</u>
1001	Wages	\$ 332,523	\$ 312,000	\$ 328,000	\$ 347,600
1002	Overtime	9,938	5,000	-	2,600
1003	Vacation & Sick Pay Off	8,611	-	2,500	2,600
2001	Social Security & Medicare	26,518	24,400	25,400	27,100
2002	Health Insurance	41,632	58,000	54,000	59,000
2003	Life Insurance	678	800	800	800
2005	Retirement	10,764	9,500	9,900	10,600
2006	Workers' Comp	17,076	20,000	36,200	36,200
4302	Building Maintenance	183	500	500	3,500
4313	Equipment Repair	3,265	3,000	4,000	3,200
4340	Vehicle Repr & Maint	3,719	4,000	3,700	3,700
4340	Vehicle Gasoline & Diesel	16,943	16,000	15,000	15,000
5004	Clothing Allowance	1,500	1,400	1,400	1,400
5005	Drycleaning	1,946	1,500	1,500	1,500
5029	Telephone	1,251	1,300	900	900
5030	Training	130	500	-	500
5031	Travel & Mileage	60	500	-	500
5032	Parks Utilities	30,558	32,000	32,000	38,000
6016	Janitor Supplies & Maint	1,795	2,000	2,000	2,000
6022	Office Expense	-	-	-	500
6023	Other Operating Expense	5,189	3,000	8,000	6,000
7202	Building Purchase	-	-	-	-
	Total Expenditures	<u>\$ 514,279</u>	<u>\$ 495,400</u>	<u>\$ 525,800</u>	<u>\$ 563,200</u>

PARKS & BOULEVARDS
2015 Wage Schedule

<u>DEPARTMENT</u>	<u>2014 HOURLY</u>	<u>2014 ANNUAL</u>	<u>2015 HOURLY</u>	<u>2015 ANNUAL</u>
<u>PARKS AND BOULEVARDS (8.36)</u>				
Superintendent	\$ -	\$ 51,800	\$ -	\$ 54,000
Foreman	17.71	36,800	18.75	39,000
Maintenance Technician I	16.63	34,600	17.67	36,800
Maintenance Technician I	16.42	34,200	17.46	36,300
Maintenance Technician I	16.37	34,000	17.41	36,200
Maintenance Technician II	16.14	33,600	17.18	35,700
Maintenance Technician II	15.55	32,300	16.59	34,500
Maintenance Technician II	14.74	30,700	15.84	32,900
Maintenance Technician II	15.48	<u>32,200</u>	16.52	<u>34,400</u>
Subtotal		320,200		339,800
Pager Pay		<u>7,800</u>		<u>7,800</u>
Total Base Wage/Salary		328,000		347,600
Wage Reduction	5%	<u>(16,000)</u>	0%	<u>-</u>
Total Wage/Salary		<u>\$ 312,000</u>		<u>\$ 347,600</u>

LIBRARY



LIBRARY
Budget Detail

4550	DESCRIPTION	2013 ACTUAL	2014 BUDGET	2014 PROJECTED	2015 BUDGET
1001	Wages	\$ 80,883	\$ 112,000	\$ 122,000	\$ 142,800
2001	Social Security & Medicare	6,092	8,600	9,300	10,900
2002	Health Insurance	9,185	13,000	15,200	16,700
2003	Life Insurance	144	250	200	200
2005	Retirement	814	3,400	1,700	2,300
2006	Workers' Comp	444	500	1,200	1,200
3402	Contract Services	10,576	7,000	7,000	7,000
4302	Building Maintenance	2,150	3,000	23,000	2,000
4402	Building Lease	4,800	6,000	6,000	500
5008	Equipment Technology	2,799	8,000	4,500	2,000
5021	Postage/Shipping	55	100	100	100
5025	Prop & Liability Insurance	-	-	2,200	2,200
5029	Telephone	5,022	4,800	5,600	5,000
5031	Travel & Mileage	376	200	-	300
5032	Utilities	15,115	16,800	14,000	14,500
6004	Books & Periodicals	20,749	20,000	14,000	23,000
6010	Copier	6,108	5,200	6,200	6,200
6016	Janitorial	142	200	-	-
6021	Newspapers/Magazines	843	1,000	1,000	-
6022	Office Supplies	803	1,500	1,400	1,400
6023	Other Operating Expense	289	400	4,000	1,000
6025	Program & Incidentals	2,266	2,500	2,000	4,000
6026	History Room Supplies	1,270	500	200	300
6032	Small Equipment	175	200	3,500	500
7202	Other Capital Outlay	-	-	-	-
8502	Cash Over (Short)	6	-	-	-
8901	Grants Expense	-	-	8,900	-
	Total Expenditures	<u>\$ 171,106</u>	<u>\$ 215,150</u>	<u>\$ 253,200</u>	<u>\$ 244,100</u>

LIBRARY
2015 Wage Schedule

<u>DEPARTMENT</u>	<u>2014 HOURLY</u>	<u>2014 ANNUAL</u>	<u>2015 HOURLY</u>	<u>2015 ANNUAL</u>
<u>LIBRARY</u>				
Library Director	\$ 18.54	\$ 30,900	19.32	\$ 40,200
Assistant Library Director	10.00	16,600	12.04	25,000
Cataloging & Interlibrary Loan	9.29	9,700	10.50	10,900
Youth Services Librarian	10.00	10,400	11.00	11,400
Library Clerk	7.78	8,100	9.00	11,200
Library Clerk	8.00	8,300	9.00	13,100
Library Clerk	7.78	8,100	9.00	13,100
Computer Lab Aid	7.64	6,000	9.00	7,000
Teen/Adult Service Specialist	9.37	<u>19,500</u>	10.50	<u>10,900</u>
Total Base Wage/Salary		117,600		142,800
Wage Reduction	5%	<u>(5,600)</u>	0%	<u>-</u>
Total Wage/Salary		<u>\$ 112,000</u>		<u>\$ 142,800</u>

2015 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.

2015 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 2015 and reflect a slight increase in the amount budgeted compared to 2014 projected. The expected increase in the purchased energy costs for sale to all customers reflects the projected increase in the energy costs for 2015.

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 – In 2014, a lawsuit was settled with the City's Power & Light Fund in the amount of \$1 million. The 2015 budget does not reflect any projected revenue from litigation. 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 2015 is projected to be comparable to 2014 interest income.

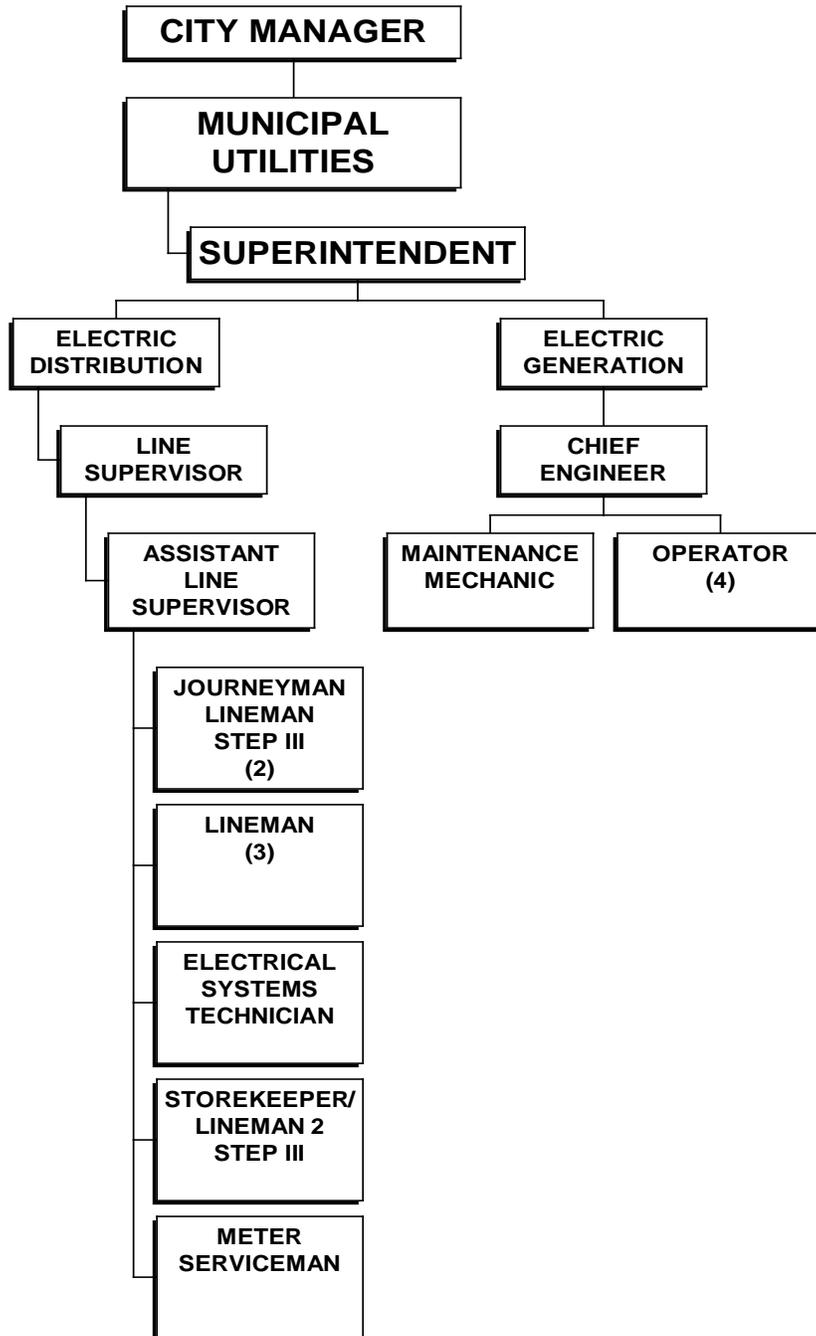
REVENUE SUMMARY

The total 2015 revenue budget is \$7.8 million which is \$968,000 less than the 2014 projected revenue. This decrease in revenue is due to the \$1 million legal settlement received in 2014 which will not be received in 2015.

EXPENDITURES SUMMARY

The total 2015 expenditures budget is \$8.62 million which is \$644,500 greater than 2014 projected expenditures. The 2015 budget reflects increased health insurance costs of 10.0% as well as increased property & liability insurance costs of 1%. The City also projected a 5% increase in wage rates which will cost the Power & Light Fund approximately an additional \$45,000 in 2015. 2015 Capital Outlay is projected to be \$395,000 which is \$364,000 more than projected in 2014.

POWER & LIGHT DEPARTMENT



POWER AND LIGHT FUND
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCE

	2013 <u>ACTUAL</u>	2014 <u>BUDGET</u>	2014 <u>PROJECTED</u>	2015 <u>BUDGET</u>
Operating Revenues				
Charges for Services	\$ 7,563,069	\$ 7,783,000	\$ 7,615,000	\$ 7,665,000
Other	<u>77,252</u>	<u>90,000</u>	<u>1,090,000</u>	<u>72,500</u>
Total Operating Revenues	<u>7,640,321</u>	<u>7,873,000</u>	<u>8,705,000</u>	<u>7,737,500</u>
Operating Expenses				
Operating Expenses	7,360,517	7,712,300	7,186,800	7,464,800
Depreciation	60,516	124,000	60,000	60,000
Amortization	28,571	28,600	28,600	28,600
Bad Debts	<u>72,601</u>	<u>60,000</u>	<u>72,000</u>	<u>72,000</u>
Total Expenses	<u>7,522,205</u>	<u>7,924,900</u>	<u>7,347,400</u>	<u>7,625,400</u>
Operating Income (Loss)	<u>118,116</u>	<u>(51,900)</u>	<u>1,357,600</u>	<u>112,100</u>
Non-Operating Revenue (Expense)				
Grant Revenue	-	-	-	-
Interest Revenue	21,707	22,000	16,000	16,000
Interest Expense	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Non-Operating Revenue(Expense)	<u>21,707</u>	<u>22,000</u>	<u>16,000</u>	<u>16,000</u>
INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>139,823</u>	<u>(29,900)</u>	<u>1,373,600</u>	<u>128,100</u>
<u>OPERATING TRANSFERS IN (OUT)</u>				
Transfer Out General Fund	(560,070)	(602,900)	(592,100)	(594,600)
Transfers Out Sewer Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Sources and Uses	<u>(560,070)</u>	<u>(602,900)</u>	<u>(592,100)</u>	<u>(594,600)</u>
Change in Fund Balance	(420,247)	(632,800)	781,500	(466,500)
Fund Balance - January 1	<u>3,753,158</u>	<u>3,243,458</u>	<u>3,332,911</u>	<u>4,114,411</u>
Fund Balance - December 31	<u>\$ 3,332,911</u>	<u>\$ 2,610,658</u>	<u>\$ 4,114,411</u>	<u>\$ 3,647,911</u>

POWER AND LIGHT FUND
BUDGET REVENUE SUMMARY

REVENUE SOURCE	2013 ACTUAL	2014 BUDGET	2014 PROJECTED	2015 BUDGET
<u>Charges for Services</u>				
Commercial Sales	\$ 3,626,338	\$ 3,700,000	\$ 3,650,000	\$ 3,700,000
Residential Sales	3,542,060	3,670,000	3,570,000	3,570,000
Dusk to Dawn Sec Lites	125,321	126,000	125,000	125,000
Street Lighting	226,789	240,000	225,000	225,000
Water Heaters	31,156	36,000	33,000	33,000
Meter Connect Fees	11,405	11,000	12,000	12,000
Total Charges for Services	<u>7,563,069</u>	<u>7,783,000</u>	<u>7,615,000</u>	<u>7,665,000</u>
<u>Other Revenues</u>				
ARPA O&M Reimbursement	1,894	10,000	2,000	2,000
Miscellaneous Jobbing	504	2,000	500	2,000
Penalties	48,126	48,000	40,000	45,000
Sales Tax Vendor Fee	10,901	-	7,500	7,500
Miscellaneous	15,827	30,000	1,040,000	16,000
Total Other Revenues	<u>77,252</u>	<u>90,000</u>	<u>1,090,000</u>	<u>72,500</u>
<u>Non-Operating Revenues</u>				
Interest Revenue	21,707	22,000	16,000	16,000
Total Non-Operating Revenue(Expense)	<u>21,707</u>	<u>22,000</u>	<u>16,000</u>	<u>16,000</u>
Total Revenue	<u>\$ 7,662,028</u>	<u>\$ 7,895,000</u>	<u>\$ 8,721,000</u>	<u>\$ 7,753,500</u>

POWER AND LIGHT FUND
BUDGET EXPENSE SUMMARY

		2013	2014	2014	2015
	DESCRIPTION	ACTUAL	BUDGET	PROJECTED	BUDGET
<u>5200</u>	<u>GENERAL ADMINISTRATION</u>				
1001	Wages	\$ 730,392	\$ 814,000	\$ 760,000	\$ 899,000
1002	Overtime	21,858	15,000	22,000	23,200
1003	Vacation & Sick Pay Off	87,944	17,700	73,000	76,900
1004	Holiday Comp.	24,196	25,000	15,000	15,800
2001	Social Security & Medicare	63,921	67,000	66,700	77,900
2002	Health Insurance	115,178	171,000	120,000	147,000
2003	Life Insurance	1,080	1,300	1,300	1,700
2005	Retirement	26,034	26,200	26,200	30,600
2006	Workers' Comp	27,300	30,000	30,000	30,000
3301	Audit	8,764	15,000	8,000	8,000
3302	Legal Services	291,725	300,000	75,000	100,000
3303	Payroll Services	2,425	2,500	2,400	2,400
3402	Outside Contract Services	44,331	46,000	45,000	46,000
4305	Communications & Radio	208	500	100	500
4340	Vehicle Repr & Maint	105	500	100	500
4340	Gasoline & Diesel	33	200	100	200
5001	Advertising & Publications	1,086	1,200	500	1,200
5021	Postage	3,507	3,700	3,700	3,700
5025	Insurance - Prop & Liab	43,753	60,500	70,000	70,000
5029	Telephone	4,126	4,000	4,100	4,200
5030	Training	140	6,000	1,000	3,000
5031	Travel & Mileage	746	1,000	1,000	2,000
5032	Utilities	2,873	4,000	2,500	2,500
6010	Photo Copier	409	500	300	300
6012	Dues & Subscriptions	5,087	8,800	6,500	6,500
6016	Janitor Supplies & Maint	2,430	2,400	2,400	2,400
6022	Office Expense	365	500	500	500
6023	Other Operating Exp	1,010	1,500	800	1,500
6034	Software Upgrades/Maint	880	700	700	700
6035	Stationery & Forms	1,027	1,200	1,100	1,200
8101	Depreciation	60,516	124,000	60,000	60,000
8102	Amortization Exp.	28,571	28,600	28,600	28,600
8201	GF - Transfer Out - PILOT	348,800	391,600	380,800	383,300
8202	GF - Transfer Out -Serv Reimb	198,300	198,300	198,300	198,300
8208	GF . Transfer Out - IT	12,970	13,000	13,000	13,000
8501	Bad Debts	72,601	60,000	72,000	72,000
9901	Capital Reserve	-	65,000	-	-
	Total General Administration	<u>2,234,691</u>	<u>2,508,400</u>	<u>2,092,700</u>	<u>2,314,600</u>

POWER AND LIGHT FUND
BUDGET EXPENSE SUMMARY

	2013	2014	2014	2015
<u>DESCRIPTION</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>PROJECTED</u>	<u>BUDGET</u>
<u>5210</u>	<u>PURCHASED POWER & GENERATION EXPENSE</u>			
4312	216	400	200	400
4330	-	500	-	500
5012	2,081	12,000	6,000	12,000
5022	<u>5,721,198</u>	<u>5,900,000</u>	<u>5,750,000</u>	<u>5,780,000</u>
Total Purchased Power & Gen	<u>5,723,495</u>	<u>5,912,900</u>	<u>5,756,200</u>	<u>5,792,900</u>
<u>5220</u>	<u>POWER PLANT OPERATING EXPENSE</u>			
4301	-	100	100	100
4312	973	1,500	2,200	1,500
4335	1,990	1,000	800	1,000
4340	1,442	2,000	1,000	2,000
5004	900	1,000	1,000	1,000
5005	1,320	1,300	1,300	1,300
5032	12,049	14,600	16,000	16,000
6016	<u>201</u>	<u>300</u>	<u>600</u>	<u>600</u>
Total Power Plant Oper Exp	<u>18,875</u>	<u>21,800</u>	<u>23,000</u>	<u>23,500</u>
<u>5230</u>	<u>GENERAL POWER PLANT EXPENSE</u>			
4323	<u>693</u>	<u>200</u>	<u>300</u>	<u>300</u>
Total General Power Plant Exp	<u>693</u>	<u>200</u>	<u>300</u>	<u>300</u>
<u>5240</u>	<u>DISTRIBUTION OPERATING EXPENSE</u>			
4321	1,891	3,000	500	3,000
4323	973	500	1,000	1,000
4325	41,622	12,000	6,000	12,000
4331	8,407	7,000	8,000	8,500
4339	2,903	5,000	5,000	5,000
4340	14,719	10,000	5,000	10,000
4341	19,381	20,000	16,000	20,000
5005	25	100	600	800
6016	579	1,000	200	1,000
6028	<u>-</u>	<u>2,500</u>	<u>1,500</u>	<u>2,500</u>
Total Distribution Operating Ex	<u>90,500</u>	<u>61,100</u>	<u>43,800</u>	<u>63,800</u>

POWER & LIGHT FUND
CAPITAL OUTLAY SCHEDULE

	<u>2013</u> <u>ACTUAL</u>	<u>2014</u> <u>BUDGET</u>	<u>2014</u> <u>PROJECTED</u>	<u>2015</u> <u>BUDGET</u>
<u>Machinery & Equipment</u>				
Substation Transformer	\$ -	\$ 40,000	\$ -	\$ 40,000
Radio Read Meters	-	-	-	25,000
Vehicle	<u>18,500</u>	<u>-</u>	<u>20,000</u>	<u>300,000</u>
Total Machinery & Equipment	<u>18,500</u>	<u>40,000</u>	<u>20,000</u>	<u>365,000</u>
<u>Other Capital Outlay</u>				
Battery Backup	-	-	-	-
Accounting Software	<u>-</u>	<u>10,000</u>	<u>11,000</u>	<u>30,000</u>
Total Other Capital Outlay	<u>-</u>	<u>10,000</u>	<u>11,000</u>	<u>30,000</u>
Total Capital Outlay	<u>\$ 18,500</u>	<u>\$ 50,000</u>	<u>\$ 31,000</u>	<u>\$ 395,000</u>

**POWER & LIGHT
WAGE SCHEDULE**

<u>DEPARTMENT</u>	<u>2014 HOURLY</u>	<u>2014 ANNUAL</u>	<u>2015 HOURLY</u>	<u>2015 ANNUAL</u>
<u>ADMINISTRATION (3.95)</u>				
Superintendent .20	\$ -	\$ -	\$ -	\$ 18,800
Payroll Clerk	-	-	20.00	8,300
Project Manager	-	-	27.44	14,300
Total Administration		-		41,400
<u>LINE CREW (3.95)</u>				
Line Supervisor/III	32.08	66,700	33.12	68,900
Assistant Line Supervisor/III	27.63	57,500	28.67	59,600
Journey Lineman/III	26.44	55,000	27.48	57,200
Journey Lineman/III	26.28	54,700	27.32	56,800
Electrical Systems Tech/III	23.30	48,500	24.34	50,600
Meter Serviceman/III	23.53	48,900	24.57	51,100
Lineman	25.57	53,200	19.33	40,200
Lineman	22.52	46,800	19.33	40,200
Storekeeper/Lineman II	21.59	44,900	23.70	49,300
Lineman	21.57	44,900	19.33	40,200
Total Line Crew		521,100		514,100
<u>POWER PLANT (3.95)</u>				
Chief Engineer/III	28.30	58,900	29.34	61,000
Maintenance Mechanic/III	22.84	47,500	23.88	49,700
Operator/III	21.41	44,500	22.45	46,700
Operator	21.41	44,500	19.31	40,200
Operator/III	21.41	44,500	22.45	46,700
Operator/III	21.41	44,500	22.45	46,700
Total Power Plant		284,400		291,000
Pager Pay		8,300		7,800
Certification Pay		-		8,300
Shift Differential		43,300		36,400
Total Pager/Shift/Certification		51,600		52,500
Total Base Wage/Salary		857,100		899,000
Wage Reduction	5%	(43,100)	0%	-
Total Wage/Salary		\$ 814,000		\$ 899,000

2015 WATER FUND BUDGET MESSAGE

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 following describes the categories of revenues and expenditures for the operations of the City's water department for year 2015.

2015 WATER FUND INCOME PROJECTION

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

I. OPERATING REVENUES

Charges for Service - 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. No rate increases are projected for 2015. Revenue is projected to be slightly higher from the 2014 projected revenue due to an expected increase in agricultural businesses in the City.

II. OTHER REVENUES

Miscellaneous Jobbing - Revenues derived from the charges associated with actual system improvements such as main line extensions to serve new development..

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.

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.

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.

III. NON-OPERATING REVENUES

North Lake Dam Rehabilitation Grant/Loan - The North Lake Dam Rehabilitation project was completed in 2014. The Colorado Water Conservation Board (CWCB) grant in the amount of \$739,235 which represents one-half of the project's cost is expected to be fulfilled by the end of the year. We are not projecting any Grant revenue in the year 2015.

Interest – Interest rates continue to be low and the amount of interest income for 2015 is projected to be comparable to 2014 interest income.

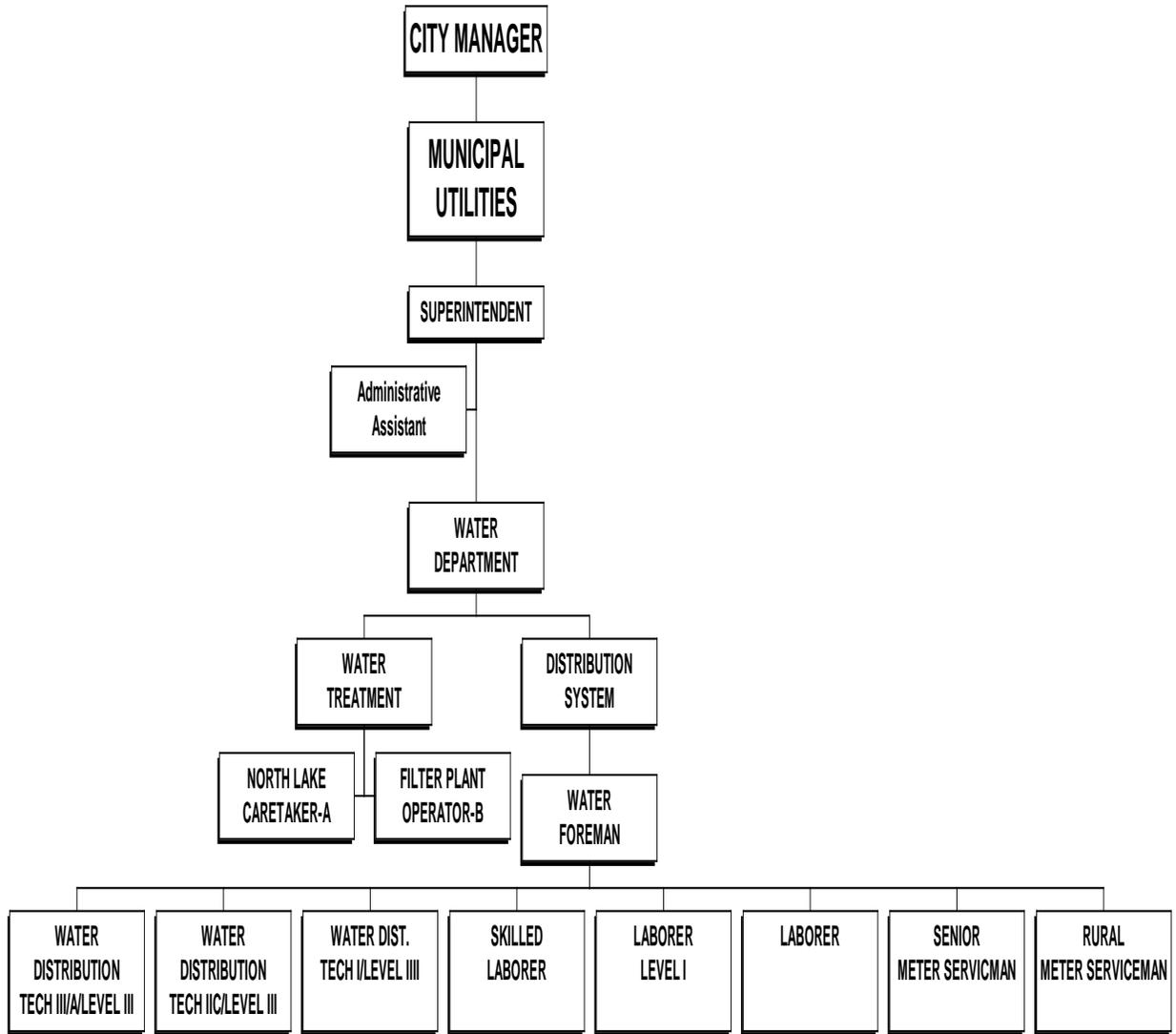
REVENUE SUMMARY

The total 2015 revenue budget is \$2.34 million which is \$25,000 more than 2014 projected revenue. This change in revenue is mainly due to a projected increase in agricultural businesses in the City. As the North Lake Dam project was completed in 2014, the Water Fund is not projected to receive Grant revenue in 2015.

EXPENDITURES SUMMARY

The total 2015 expenditures budget is \$7.9 million which is \$2.6 million greater than 2014 projected expenditures. Department budgets reflect increased health insurance costs of approximately 10.0% as well as increased property and liability insurance costs of 1%. The City also projected a 5% increase in wage rates which will cost the Water Fund approximately an additional \$33,000 in 2015. The single category most affecting the Water Fund will be the cost of Capital Outlay in the amount of \$4.9 million. Capital outlay for 2015 includes transmission line improvements, water treatment plant improvements, North Lake Dam improvements and the replacement of the bath house at the Monument Lake facilities.

WATER DEPARTMENT



WATER FUND
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCE

	2013 <u>ACTUAL</u>	2014 <u>BUDGET</u>	2014 <u>PROJECTED</u>	2015 <u>BUDGET</u>
Operating Revenues				
Charges for Services	\$ 1,954,973	\$ 2,088,000	\$ 2,023,500	\$ 2,064,000
Other	<u>229,868</u>	<u>196,000</u>	<u>207,500</u>	<u>215,000</u>
Total Operating Revenues	<u>2,184,841</u>	<u>2,284,000</u>	<u>2,231,000</u>	<u>2,279,000</u>
Operating Expenses				
Operating Expenses	1,537,440	1,799,750	1,675,200	1,977,800
Depreciation	302,284	291,000	325,000	325,000
Bad Debts	<u>13,983</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>
Total Expenses	<u>1,853,707</u>	<u>2,105,750</u>	<u>2,015,200</u>	<u>2,317,800</u>
Operating Income (Loss)	<u>331,134</u>	<u>178,250</u>	<u>215,800</u>	<u>(38,800)</u>
Non-Operating Revenue (Expense)				
Grant Revenue	531,037	-	37,000	-
Interest Revenue	66,374	64,000	50,000	64,000
Interest Expense	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Non-Operating Rev (Exp)	<u>597,411</u>	<u>64,000</u>	<u>87,000</u>	<u>64,000</u>
INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>928,545</u>	<u>242,250</u>	<u>302,800</u>	<u>25,200</u>
<u>OPERATING TRANSFERS IN (OUT)</u>				
Transfer Out General Fund	(249,200)	(258,300)	(255,600)	(257,700)
Transfers Out Sewer Fund	<u>(464,244)</u>	<u>-</u>	<u>(450,000)</u>	<u>(450,000)</u>
Total Other Sources and Uses	<u>(713,444)</u>	<u>(258,300)</u>	<u>(705,600)</u>	<u>(707,700)</u>
Change in Fund Balance	215,101	(16,050)	(402,800)	(682,500)
Fund Balance - January 1	<u>19,333,843</u>	<u>19,815,195</u>	<u>19,548,944</u>	<u>19,146,144</u>
Fund Balance - December 31	<u>\$ 19,548,944</u>	<u>\$ 19,799,145</u>	<u>\$ 19,146,144</u>	<u>\$ 18,463,644</u>

WATER FUND
 BUDGET REVENUE SUMMARY

<u>REVENUE SOURCE</u>	<u>2013 ACTUAL</u>	<u>2014 BUDGET</u>	<u>2014 PROJECTED</u>	<u>2015 BUDGET</u>
<u>Charges for Services</u>				
Commercial Urban	\$ 399,500	\$ 429,000	\$ 400,000	\$ 440,000
Commercial Rural	582,448	616,000	625,000	625,000
Residential Urban	791,074	847,000	805,000	805,000
Residential Rural	173,471	187,000	185,000	185,000
Meter Connect Fees	<u>8,480</u>	<u>9,000</u>	<u>8,500</u>	<u>9,000</u>
Total Charges for Services	1,954,973	2,088,000	2,023,500	2,064,000
<u>Other Revenue</u>				
Misc Jobbing	46,217	20,000	25,000	30,000
Penalties - Utility	9,979	9,000	9,000	9,000
Water Resale-Valdez Stn	27,766	55,000	31,000	31,000
Misc. Revenue	5,927	5,000	2,500	5,000
Water Leases	<u>139,979</u>	<u>107,000</u>	<u>140,000</u>	<u>140,000</u>
Total Other Revenue	229,868	196,000	207,500	215,000
<u>Non-Operating Revenues</u>				
North Lake Grant	531,037	-	37,000	-
Interest - Investments	58,225	58,000	50,000	58,000
Interest - Late Charges	<u>8,149</u>	<u>6,000</u>	<u>-</u>	<u>6,000</u>
Total Revenue	<u>\$ 2,782,252</u>	<u>\$ 2,348,000</u>	<u>\$ 2,318,000</u>	<u>\$ 2,343,000</u>

WATER FUND
BUDGET EXPENSE SUMMARY

#	DESCRIPTION	2013 ACTUAL	2014 BUDGET	2014 PROJECTED	2015 BUDGET
<u>5300</u>	<u>GENERAL ADMINISTRATION</u>				
1001	Wages	\$ 534,610	\$ 540,000	\$ 560,000	\$ 581,100
1002	Overtime	34,450	30,000	30,000	31,600
1003	Vacation & Sick Pay Off	41,046	7,100	23,000	24,200
2001	Social Security & Medicare	44,348	44,300	47,000	48,900
2002	Health Insurance	121,881	174,000	133,000	140,000
2003	Life Insurance	864	1,000	1,000	1,000
2005	Retirement	18,361	17,300	18,500	19,200
2006	Workers' Comp	37,032	37,000	38,000	38,000
3102	Credit Card Fees	-	-	-	-
3106	Other Permit Fees	3,565	4,000	4,400	4,400
3301	Audit	3,127	5,500	4,200	4,200
3302	Legal Services	52,905	65,000	65,000	65,000
3303	Payroll Services	3,031	3,000	3,000	3,000
3401	Engineer Consulting	24,367	70,000	20,000	70,000
3402	Outside Contract Services	9,170	10,000	15,000	10,000
4306	Conservancy Dist	35,736	38,000	38,000	38,000
4313	Equipment Repair	248	2,500	-	2,500
4316	Ditch Assessment	25,000	25,000	25,000	35,000
4340	Vehicle Repr & Maint	733	1,500	300	1,500
4341	Vehicle Gas & Diesel	236	1,000	300	1,000
5001	Advertising & Publication	686	500	1,000	1,000
5021	Postage	4,125	4,500	4,200	4,200
5025	Insurance - Prop & liab	34,571	46,000	55,000	56,000
5029	Phone	11,312	6,000	8,100	8,100
5030	Training	3,213	5,000	2,500	5,000
5031	Travel	3,537	5,000	2,500	5,000
5032	Utilities	2,571	3,200	2,500	2,500
6010	Copier	623	600	300	300
6012	Dues & Subscriptions	733	1,000	700	1,000
6016	Janitor Supplies & Maintenance	2,390	2,300	2,300	2,300
6022	Office Supplies	683	1,000	800	1,000
6023	Other Operating Exp	1,853	2,200	2,000	2,200
6032	Small Equipment	-	1,200	-	1,200
6034	Software Upgrades	1,339	2,000	1,100	2,000
6035	Stationery & Forms	1,027	1,000	1,000	1,000
8101	Depreciation	302,284	291,000	325,000	325,000
8201	GF - Transfer Out - PILOT	94,800	103,800	101,200	103,200
8202	GF - Transfer Out - Service Reimb	128,460	128,500	128,400	128,500
8203	Transfer Out - Sewer	464,244	-	450,000	450,000
8203	Transfer Out - Sewer Capital Exp	-	-	-	-
8208	GF - Transfer Out - IT	25,940	26,000	26,000	26,000
8209	Transfer Out - Sewer (centrifuge)	-	-	-	-
8501	Bad Debts	13,983	15,000	15,000	15,000
	Total General Admin	<u>2,089,084</u>	<u>1,722,000</u>	<u>2,155,300</u>	<u>2,259,100</u>

WATER FUND
BUDGET EXPENSE SUMMARY

#	DESCRIPTION	2013 ACTUAL	2014 BUDGET	2014 PROJECTED	2015 BUDGET
<u>5310 TRANSMISSION STATION</u>					
3102	Credit Card	-	-	-	-
4318	Main Regulating Station	1,027	10,000	3,500	10,000
4323	Other Operating-Valdez Stn	31,310	40,000	30,000	40,000
4336	Tranmission Lines	1,277	30,000	30,000	30,000
	Total Transmission Station	33,614	80,000	63,500	80,000
<u>5320 DISTRIBUTION</u>					
4302	Building Maintenance	2,792	4,000	3,500	4,000
4305	Communication & Radio	4,415	5,000	1,200	5,000
4309	Distribution Lines Exp	77,382	150,000	100,000	150,000
4321	Meter Repair & Maint	26,821	24,000	24,000	24,000
4323	Other Operating	3,083	3,000	3,000	3,000
4333	Storage Tanks	6,605	15,000	15,000	80,000
4340	Vehicle Repr & Maint	22,381	19,000	12,500	19,000
4341	Vehicle Gas & Diesel	34,389	30,000	30,000	30,000
5004	Clothing Allowance	1,950	2,000	2,000	2,000
5005	Drycleaning Shirts	2,545	2,100	2,100	2,100
5010	Fire Hydrants	16,508	20,000	13,000	20,000
5021	Postage/Shipping	238	100	300	500
5032	Pump Station Utilities	125,957	130,000	128,000	130,000
6016	Janitor Supplies & Maint	687	600	600	600
6027	Supplies - Pump Station	512	25,000	25,000	25,000
6032	Small Equipment	606	1,000	1,000	1,000
	Total Distribution	326,871	430,800	361,200	496,200
<u>5330 MADRID CHLORINATION SYSTEM</u>					
4302	Building Maintenance	-	1,000	-	1,000
4317	Chlorine Equipment	-	-	-	-
4321	Meters	-	-	-	-
4323	Other Operating Exp	323	1,000	300	1,000
	Total Madrid Chlorination System	323	2,000	300	2,000
<u>5340 FILTRATION PLANT</u>					
4315	Household	1,582	1,000	1,500	1,500
4337	Treatment Plant	30,960	25,000	36,000	75,000
4340	Repair & Maintenance	-	500	100	500
5004	Clothing Allowance	-	200	-	200
5032	Utilities	14,368	15,000	15,000	15,000
6005	Chemicals/Lab Sup	54,781	70,000	70,000	70,000
6032	Small Equipment	170	4,800	600	4,800
	Total Filtration Plant	101,861	116,500	123,200	167,000

WATER FUND
 BUDGET EXPENSE SUMMARY

#	DESCRIPTION	2013 ACTUAL	2014 BUDGET	2014 PROJECTED	2015 BUDGET
<u>5350 NORTH LAKE</u>					
4308	Dam Repr & Maintenance	1,572	300	300	2,500
4311	Diversion Canal	-	-	-	-
4315	Household Maintenance/Repair	3,933	4,000	3,500	4,000
4340	Vehicle Maintenance/Repair	-	200	-	200
4327	Pipe Installation	-	-	-	-
5004	Clothing Allowance	-	150	200	200
5032	Utilities	416	300	2,500	2,500
	Total North Lake	<u>5,921</u>	<u>4,950</u>	<u>6,500</u>	<u>9,400</u>
<u>5360 MONUMENT LAKE</u>					
4310	Distribution System	447	1,000	-	1,000
4337	Treatment Plant Mnt/Imprv	9,030	6,800	10,800	10,800
	Total Monument Lake	<u>9,477</u>	<u>7,800</u>	<u>10,800</u>	<u>11,800</u>
<u>5370 CAPITAL OUTLAY</u>					
7201	Machinery & Equipment	62,849	-	-	50,000
7202	Other	-	745,000	123,000	900,000
7202	Monument Lake Park	56,805	363,300	6,000	401,300
7205	Water Rights/Land Acquisition	-	100,000	100,000	100,000
8002	Filter Treatment Plant	91,827	-	-	-
8004	North Lake Dam	1,214,395	348,800	255,000	363,800
8007	Water Treatment Plant	-	2,110,000	2,110,000	3,068,000
	Total Capital Outlay	<u>1,425,876</u>	<u>3,667,100</u>	<u>2,594,000</u>	<u>4,883,100</u>
	TOTAL EXPENSES	<u>\$ 3,993,027</u>	<u>\$ 6,031,150</u>	<u>\$ 5,314,800</u>	<u>\$ 7,908,600</u>

WATER DEPARTMENT
CAPITAL OUTLAY SCHEDULE

	2013 <u>ACTUAL</u>	2014 <u>BUDGET</u>	2014 <u>PROJECTED</u>	2015 <u>BUDGET</u>
<u>Transmission/Distribution System Improvements</u>				
Segundo Water Line Project	\$ -	\$ 200,000	\$ -	\$ 200,000
Santa Fe Trail Pump Station Improvements	-	500,000	-	500,000
SCADA (Tank Communication System)	-	-	112,000	-
Security Cameras	-	-	-	60,000
Radio Read Meters	-	-	-	75,000
Total Transmission/Distribution System Improvmnts	-	700,000	112,000	835,000
<u>Monument Lake Treatment Plant</u>				
Pipe/Pump/Motor Replacements	-	7,500	-	7,500
Water Meter Equipment	-	1,000	1,000	1,000
Total Monument Lake Treatment Plant	-	8,500	1,000	8,500
<u>Monument Lake Wastewater Treatment Plant</u>				
Plant Improvements	-	15,000	-	15,000
Pipe/Pump/Motor Replacements	-	7,500	-	7,500
Chemical Feeder	-	4,000	-	4,000
Total Monument Lake Wastewater Treatment Plant	-	26,500	-	26,500
<u>Monument Lake Park Area Improvements:</u>				
Bathhouse Construction/RV Dump Station Upgrade	46,265	357,000	600	400,000
Building Improvements - Roof	-	5,000	5,400	-
Roadway Improvements (South Campground)	-	1,300	-	1,300
Total Monument Lake Park Area Improvements	46,265	363,300	6,000	401,300
<u>Trinidad Water Treatment Plant Improvements</u>				
Improvements	91,827	-	-	-
Water Treatment Plant (New)	-	250,000	250,000	250,000
Valve Replacement/Chlorine System/Tower	-	1,840,000	1,840,000	2,583,000
Pipe/Pump/Motor Replacements	-	15,000	15,000	15,000
Hyrdoelectric Generator	-	-	-	215,000
Sedimentation Basins Repair	-	5,000	5,000	5,000
Total Water Treatment Plant Improvements	91,827	2,110,000	2,110,000	3,068,000
<u>North Lake Dam/Water Shed/Improvements</u>				
Dam Rehabilitation	1,214,395	-	255,000	-
House Improvement	10,540	-	-	-
Replace Existing Outlet Valve	-	15,000	-	30,000
Half Pipe Replacement	-	114,800	-	114,800
Video Inspection of Inlet Conduit	-	10,000	-	10,000
North Fork to North Lake Acqueduct	-	209,000	-	209,000
Total North Lake Dam/Water Shed/Improvements	1,224,935	348,800	255,000	363,800
<u>Water Rights Acquisition Improvements</u>				
Purchase, Transfer & Adjudication	-	100,000	100,000	100,000
Total Water Rights Acquisition Improvements	-	100,000	100,000	100,000
Machinery & Equipment	62,849	-	-	50,000
Accounting Software	-	10,000	10,000	30,000
Total Capital Outlay	\$ 1,425,876	\$ 3,667,100	\$ 2,594,000	\$ 4,883,100

**WATER DEPARTMENT
WAGE SCHEDULE**

<u>DEPARTMENT</u>	<u>2014 HOURLY</u>	<u>2014 ANNUAL</u>	<u>2015 HOURLY</u>	<u>2015 ANNUAL</u>
<u>ADMINISTRATION</u>				
Superintendent .20 (4.17)	\$ -	\$ 24,000	\$ -	\$ 18,800
Project Manager .25	-	-	27.44	14,300
Payroll Clerk	-	-	20.00	8,300
Admin. Assistant .33 (.36)	20.91	<u>14,500</u>	22.92	<u>15,900</u>
Total Administration		<u>38,500</u>		<u>57,300</u>
<u>WATER TREATMENT (4.17)</u>				
B' Filter Plant Operator	17.47	36,300	18.51	38,500
Snr. Water Treatment Oper 'A	23.15	<u>48,200</u>	24.19	<u>50,300</u>
Total Water Treatment		<u>84,500</u>		<u>88,800</u>
<u>DISTRIBUTION SYSTEM (4.17)</u>				
Foreman/Level III	26.60	55,300	27.64	57,500
Water Dist. Tech. III/C/Level III	22.61	47,000	23.65	49,200
Water Dist. Tech. II/C/Level III	21.42	44,600	22.46	46,700
Water Dist. Tech. I/Level III	20.51	42,700	21.55	44,800
Sr. Meter Serviceman/Level II	19.21	40,000	20.25	42,100
Rural Meter Serviceman/Level	18.75	39,000	19.79	41,200
Skilled Laborer/Level I	16.45	34,200	17.49	36,400
Skilled Laborer	17.20	35,800	18.89	39,300
Laborer	15.87	33,000	-	-
Laborer	14.99	31,200	16.23	33,800
Laborer	15.15	<u>31,500</u>	16.19	<u>33,700</u>
Total Distribution Center		<u>434,300</u>		<u>424,700</u>
Certification Pay		2,500		2,500
Pager Pay		<u>8,100</u>		<u>7,800</u>
Total Certification/Pager		<u>10,600</u>		<u>10,300</u>
Total Base Wage/Salary		567,900		581,100
Wage Reduction	5%	<u>(27,900)</u>	0%	<u>-</u>
Total Wage/Salary		<u><u>\$ 540,000</u></u>		<u><u>\$ 581,100</u></u>

2015 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, 2015. 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 2015.

2015 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 2015 are expected to increase over 2014 based upon the higher gas rates and anticipated gas sales for residential and 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 2015 is projected to be comparable to 2014 interest income.

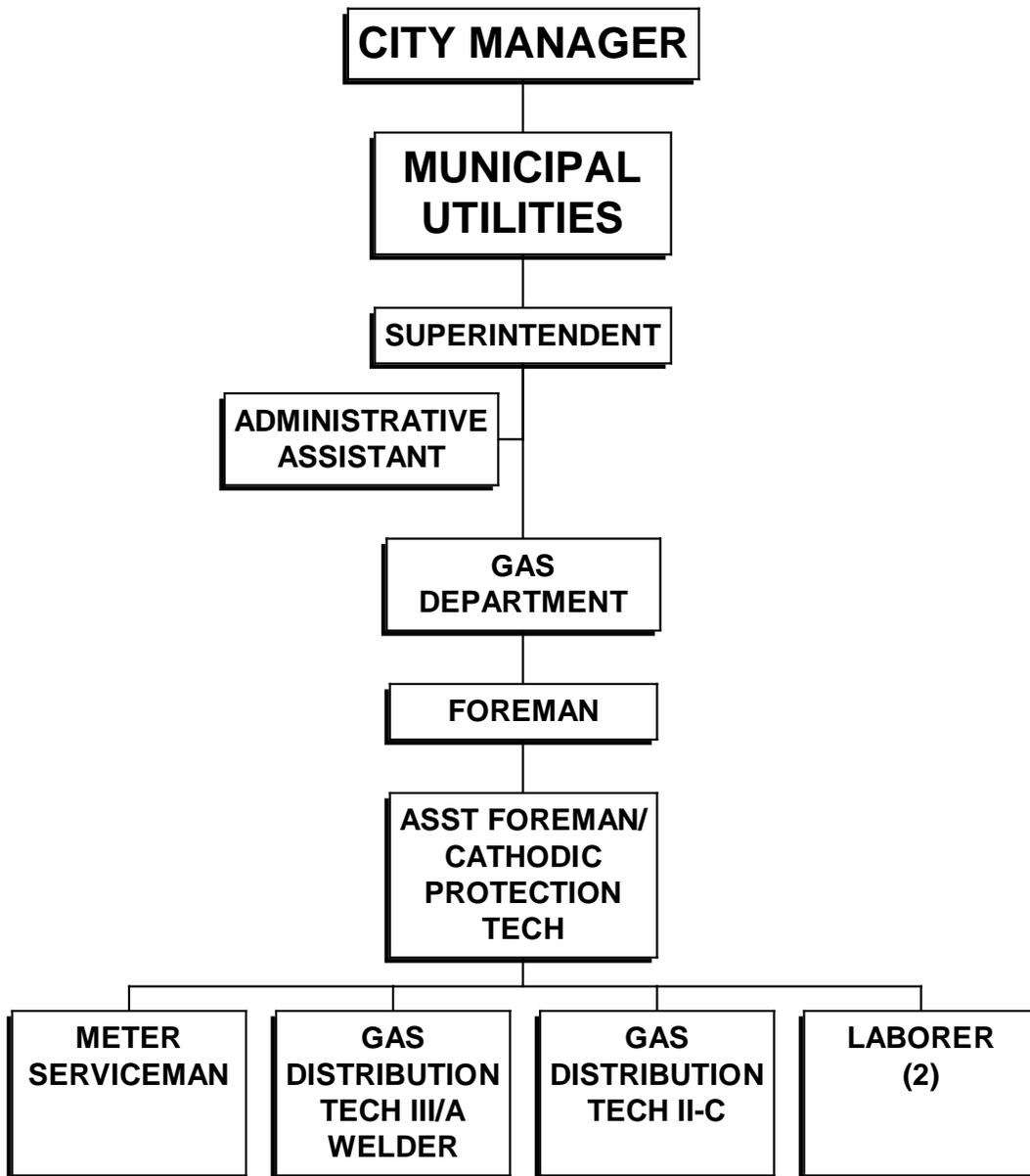
REVENUE SUMMARY

Revenues for the Gas department are predicated upon the actual consumption of gas throughout the coming year. The 2015 budgeted revenue totals \$4.1 million which is approximately \$357,000 greater than 2014 projected revenue and is mostly due to an increase in the gas supply rates charged to the customer. The difference between the actual gas supply cost charged to the customer and the actual cost of gas 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

2015 Gas Fund expenditures are budgeted to be \$4.41 million which is approximately \$636,000 greater than 2014 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 10.0% as well as increased property and liability insurance costs of 1%. The City also projected a 5% increase in wage rates which will cost the Gas Fund approximately an additional \$23,000 in 2015. 2015 Capital Outlay is budgeted to be \$117,500.

GAS DEPARTMENT



GAS FUND
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCE

	2013 <u>ACTUAL</u>	2014 <u>BUDGET</u>	2014 <u>PROJECTED</u>	2015 <u>BUDGET</u>
Operating Revenues				
Charges for Services	\$ 4,540,771	\$ 4,061,000	\$ 3,713,000	\$ 4,062,000
Other	<u>39,087</u>	<u>46,000</u>	<u>44,000</u>	<u>52,000</u>
Total Operating Revenues	<u>4,579,858</u>	<u>4,107,000</u>	<u>3,757,000</u>	<u>4,114,000</u>
Operating Expenses				
Operating Expenses	3,496,777	3,346,300	3,197,800	3,769,100
Depreciation	38,898	52,000	40,000	40,000
Amortization	-	-	-	-
Bad Debts	<u>42,004</u>	<u>25,000</u>	<u>42,000</u>	<u>42,000</u>
Total Expenses	<u>3,577,679</u>	<u>3,423,300</u>	<u>3,279,800</u>	<u>3,851,100</u>
Operating Income (Loss)	<u>1,002,179</u>	<u>683,700</u>	<u>477,200</u>	<u>262,900</u>
Non-Operating Revenue (Expense)				
Grant Revenue	-	-	-	-
Interest Revenue	<u>12,695</u>	<u>5,200</u>	<u>10,000</u>	<u>10,000</u>
Interest Expense	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Non-Operating Rev (Exp)	<u>12,695</u>	<u>5,200</u>	<u>10,000</u>	<u>10,000</u>
INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>1,014,874</u>	<u>688,900</u>	<u>487,200</u>	<u>272,900</u>
<u>OPERATING TRANSFERS IN (OUT)</u>				
Transfer Out General Fund	(431,310)	(476,800)	(425,100)	(442,500)
Transfers Out Sewer Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Sources and Uses	<u>(431,310)</u>	<u>(476,800)</u>	<u>(425,100)</u>	<u>(442,500)</u>
Change in Fund Balance	583,564	212,100	62,100	(169,600)
Fund Balance - January 1	<u>3,665,370</u>	<u>3,926,170</u>	<u>4,248,934</u>	<u>4,311,034</u>
Fund Balance - December 31	<u>\$ 4,248,934</u>	<u>\$ 4,138,270</u>	<u>\$ 4,311,034</u>	<u>\$ 4,141,434</u>

GAS FUND
 BUDGET REVENUE SUMMARY

<u>REVENUE SOURCE</u>	<u>2013 ACTUAL</u>	<u>2014 BUDGET</u>	<u>2014 PROJECTED</u>	<u>2015 BUDGET</u>
<u>Charges for Services</u>				
Commercial Sales	\$ 1,768,118	\$ 1,646,000	\$ 1,416,000	\$ 1,650,000
Residential Sales	2,759,053	2,403,000	2,285,000	2,400,000
Meter Connect Fees	<u>13,600</u>	<u>12,000</u>	<u>12,000</u>	<u>12,000</u>
 Total Charges for Services	 <u>4,540,771</u>	 <u>4,061,000</u>	 <u>3,713,000</u>	 <u>4,062,000</u>
<u>Non-Operating Revenues</u>				
Miscellaneous Jobbing	3,638	4,000	7,000	4,000
Penalties	29,479	35,000	30,000	35,000
Sales Tax Commission	5,550	-	6,000	6,000
Miscellaneous	<u>420</u>	<u>7,000</u>	<u>1,000</u>	<u>7,000</u>
 Total Other Revenues	 <u>39,087</u>	 <u>46,000</u>	 <u>44,000</u>	 <u>52,000</u>
<u>MISCELLANEOUS REVENUE</u>				
Interest Income	<u>12,695</u>	<u>5,200</u>	<u>10,000</u>	<u>10,000</u>
 Total Revenue	 <u>\$ 4,592,553</u>	 <u>\$ 4,112,200</u>	 <u>\$ 3,767,000</u>	 <u>\$ 4,124,000</u>

GAS FUND
 BUDGET EXPENSE SUMMARY

		2013	2014	2014	2015
	DESCRIPTION	ACTUAL	BUDGET	PROJECTED	BUDGET
<u>5400</u>	<u>GENERAL ADMINISTRATION</u>				
1001	Wages	\$ 427,668	\$ 413,000	\$ 340,000	\$ 390,400
1002	Overtime	1,144	1,000	1,000	1,100
1003	Vacation & Sick Pay Off	15,983	10,100	77,000	16,800
2001	Social Security & Medicare	32,996	32,600	32,100	31,300
2002	Health Insurance	74,298	109,000	73,000	80,000
2003	Life Insurance	780	900	900	900
2005	Retirement	13,384	12,700	12,600	12,300
2006	Worker's Comp	17,676	18,000	18,000	18,000
3301	Audit	4,617	8,000	4,700	4,700
3303	Payroll Service	3,031	3,000	3,000	3,000
3402	Outside Contract Services	20,376	10,000	20,000	20,000
4313	Equipment Repair	226	1,000	1,000	1,000
4323	Other Operating Exp	50	500	500	500
4340	Vehicle Repair & Maintenance	-	1,000	1,000	1,000
4341	Gasoline & Diesel	-	1,000	1,000	1,000
5001	Publications	633	300	300	300
5021	Postage & Shipping	3,431	3,400	3,700	3,700
5025	Insurance - Prop & Liab	12,176	15,700	31,000	31,000
5029	Telephone	3,289	2,900	2,900	2,900
5030	Training	5,469	2,500	1,000	2,500
5031	Travel & Mileage	208	1,500	1,000	1,500
5032	Utilities	11,636	13,000	11,000	12,000
6010	Photo Copier	584	500	500	500
6012	Dues & Subscriptions	495	600	600	600
6016	Janitorial Supplies	2,430	2,300	2,300	2,300
6022	Office Expense	337	600	600	600
6023	Other Operating Exp	1,154	1,000	1,000	1,000
6032	Small Equipment	-	1,000	1,000	1,000
6034	Software Upgrades/Support	1,063	2,000	2,000	2,000
6035	Stationery & Forms	1,027	1,000	1,200	1,000
8101	Depreciation	38,898	52,000	40,000	40,000
8201	GF - Transfer Out - PILOT	191,900	237,400	185,700	203,100
8202	GF - Transfer Out - Service Reimb	226,440	226,400	226,400	226,400
8203	Sewer - Transfer Out	-	-	-	-
8208	GF - Transfer Out - IT	12,970	13,000	13,000	13,000
8501	Bad Debts	42,004	25,000	42,000	42,000
8502	Cash Over (Short)	517	500	500	500
	Total General Administration	<u>1,168,890</u>	<u>1,224,400</u>	<u>1,153,500</u>	<u>1,169,900</u>

GAS FUND
 BUDGET EXPENSE SUMMARY

		2013	2014	2014	2015
	DESCRIPTION	ACTUAL	BUDGET	PROJECTED	BUDGET
<u>5410</u>	<u>REGULATING STATIONS</u>				
4318	Main Regulating Station(CIG)	3,713	3,000	1,500	3,000
4323	Other Operating Exp	-	1,500	500	1,500
	Total Regulating Stations	<u>3,713</u>	<u>4,500</u>	<u>2,000</u>	<u>4,500</u>
<u>5420</u>	<u>DISTRIBUTION MAINS</u>				
4302	Building Maintenance	2,546	3,000	1,500	3,000
4303	Cathodic Protection	144	2,000	20,000	20,000
4305	Communication & Radio	256	3,000	100	3,000
4309	Distribution Mains	16,044	35,000	35,000	35,000
4321	Meters	10,549	20,000	20,000	20,000
4323	Other Operating Exp	2,773	3,000	500	3,000
4327	Pipe installation	-	2,000	2,000	2,000
4328	Regulating Stations	165	3,000	1,500	3,000
4340	Vehicle Repr & Maint	5,919	7,000	5,000	7,000
4341	Vehicle Gas & Diesel	17,253	16,000	16,000	16,000
5004	Clothing Allowance	1,350	1,400	1,400	1,400
5005	Drycleaning	871	1,100	1,100	1,100
5023	Propane Plant	544	700	300	700
5030	OQ Certification/DIMP	-	500	500	500
6016	Janitor Supplies & Maint	406	500	500	500
6032	Small Equipment	240	3,000	2,000	3,000
	Total Distributions Mains	<u>59,060</u>	<u>101,200</u>	<u>107,400</u>	<u>119,200</u>
<u>5430</u>	<u>GAS PURCHASES</u>				
5013	Purchases	2,507,290	2,570,000	2,754,000	2,800,000
	Gas Purchases - Deferred	<u>270,036</u>	<u>-</u>	<u>(312,000)</u>	<u>200,000</u>
	Total Gas Purchases	<u>2,777,326</u>	<u>2,570,000</u>	<u>2,442,000</u>	<u>3,000,000</u>
<u>5440</u>	<u>CAPITAL OUTLAY</u>				
7201	Machinery & Equipment	-	-	60,000	-
7202	Other	-	82,500	10,000	117,500
8009	Gas Shop Improvements	-	-	-	-
	Total Capital Outlay	<u>-</u>	<u>82,500</u>	<u>70,000</u>	<u>117,500</u>
	Total Expenses	<u>\$ 4,008,989</u>	<u>\$ 3,982,600</u>	<u>\$ 3,774,900</u>	<u>\$ 4,411,100</u>

GAS FUND
CAPITAL OUTLAY SCHEDULE

	<u>2013</u> <u>ACTUAL</u>	<u>2014</u> <u>BUDGET</u>	<u>2014</u> <u>PROJECTED</u>	<u>2015</u> <u>BUDGET</u>
<u>Machinery & Equipment</u>				
Equipment	\$ -	\$ -	\$ 60,000	\$ -
Total Machinery & Equipment	<u>-</u>	<u>-</u>	<u>60,000</u>	<u>-</u>
<u>Other Capital Outlay</u>				
Remote Read Gas Meters	-	37,500	-	37,500
Regulator Station Building	-	15,000	-	15,000
Gas Distribution System Mapping	-	20,000	-	40,000
Accounting Software	<u>-</u>	<u>10,000</u>	<u>10,000</u>	<u>25,000</u>
Total Other Capital Outlay	<u>-</u>	<u>82,500</u>	<u>10,000</u>	<u>117,500</u>
Gas Shop Improvements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL CAPITAL OUTLAY	<u>\$ -</u>	<u>\$ 82,500</u>	<u>\$ 70,000</u>	<u>\$ 117,500</u>

**GAS
WAGE SCHEDULE**

<u>DEPARTMENT</u>	<u>2014 HOURLY</u>	<u>2014 ANNUAL</u>	<u>2015 HOURLY</u>	<u>2015 ANNUAL</u>
<u>ADMINISTRATION</u>				
Superintendent .20 (4.45)	\$ -	\$ 24,000	\$ -	\$ 18,800
Project Manager .25	-	-	27.44	14,300
Payroll Clerk	-	-	20.00	8,300
Admin. Assistant .33 (.36)	20.91	<u>14,500</u>	22.92	<u>15,900</u>
Total Administration		<u>38,500</u>		<u>57,300</u>
<u>DISTRIBUTION SYSTEM (4.45)</u>				
Foreman	26.50	55,100	27.54	57,300
Assistant Foreman/CP Tech	-	-	25.00	52,000
Gas Dist. Tech. III/A/Welder	20.84	43,300	21.48	44,700
Meter Serviceman	22.04	45,800	23.08	48,000
Gas Dist Tech II	21.24	44,200	22.28	46,300
Gas Dist Tech II	21.66	45,100	-	-
Gas Dist Tech II	20.64	42,900	-	-
Gas Dist Tech I	19.69	41,000	-	-
Skilled Laborer	17.13	35,600	17.25	35,900
Laborer	16.86	<u>35,100</u>	17.86	<u>37,100</u>
Total Distribution System		<u>388,100</u>		<u>321,300</u>
Certification Pay		-		4,000
Pager Pay		<u>8,100</u>		<u>7,800</u>
Total Base Wage/Salary	-	434,700	-	390,400
Wage Reduction	5%	<u>(21,700)</u>	0%	<u>-</u>
Total Wage/Salary		<u><u>\$ 413,000</u></u>		<u><u>\$ 390,400</u></u>

2015 SEWER FUND BUDGET MESSAGE

The Sewer Fund 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 sewer department for year 2015.

2015 SEWER FUND INCOME PROJECTION

Revenues derived by the City's sewer fund are realized from the following categories:

I. OPERATING REVENUES

Charges for Service - 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. The rates were last modified by ordinance in 2014 with a 10% rate increase in the service charge structure.

II. OTHER REVENUE

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

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

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

III. NON-OPERATING REVENUE

Interest – Interest rates continue to be low and the amount of interest income for 2015 is projected to be comparable to 2014 interest income.

IV. OTHER SOURCES OF FUNDS

Transfer-in from Water Fund – As the Sewer Fund does not generate sufficient revenue to pay their expenditures and debt service, it is necessary for the Water Fund to transfer cash into the Sewer Fund to maintain a positive cash balance.

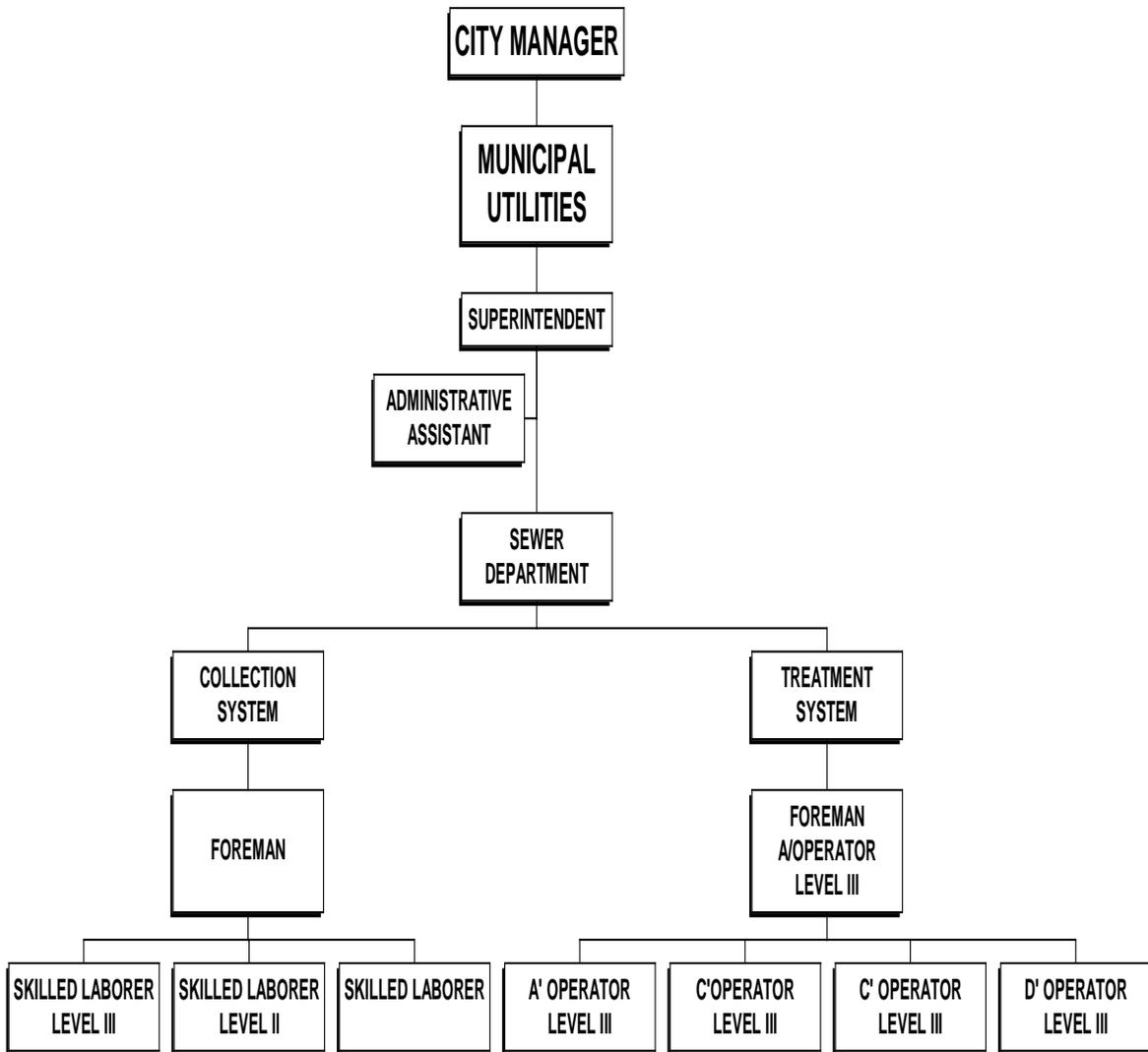
REVENUE SUMMARY

The total 2015 revenue budget is \$1.8 million which includes \$450,000 transferred-in from the Water Fund as monthly sewer service charges alone are not adequate to sustain the twenty-year loan payment and the high cost of the Wastewater Treatment Facility. During 2014 the Sewer Fund had a 10% rate increase in Charges for Service, however, because the revenue for this fund is directly tied to water consumption, when water consumption is reduced, so too is the revenue generated in this Fund. The 2015 revenue budget is \$46,000 less than the 2014 projected revenue.

EXPENDITURES SUMMARY

Expenditures in the Sewer Department were kept to a minimum in 2014. Wages, energy costs and debt service continue to be the greatest expenditures and will remain so in 2015. The 2015 budget reflects increased health insurance costs of 10.0% as well as increased property & liability insurance costs of 1%. 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. Four (4) years remain on the loan repayment obligation with a remaining balance due of approximately \$1.5 million. The total 2015 expenditures budget is \$2.1 million which is \$141,000 greater than 2014 projected expenditures. 2015 Debt Service is projected to be \$489,000. The City also projected a 5% increase in wage rates which will cost the Sewer Fund approximately an additional \$26,000 in 2015. 2015 Capital Outlay is projected to be \$130,700.

SEWER DEPARTMENT



SEWER FUND
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCE

	2013 <u>ACTUAL</u>	2014 <u>BUDGET</u>	2014 <u>PROJECTED</u>	2015 <u>BUDGET</u>
Operating Revenues				
Charges for Services	\$ 1,259,983	\$ 1,381,000	\$ 1,316,000	\$ 1,310,000
Other	<u>42,363</u>	<u>25,000</u>	<u>77,000</u>	<u>37,000</u>
Total Operating Revenues	<u>1,302,346</u>	<u>1,406,000</u>	<u>1,393,000</u>	<u>1,347,000</u>
Operating Expenses				
Operating Expenses	1,127,439	1,178,200	1,165,400	1,192,600
Depreciation	249,883	208,000	250,000	250,000
Amortization	-	3,500	-	-
Bad Debts	<u>12,916</u>	<u>11,500</u>	<u>13,000</u>	<u>11,500</u>
Total Expenses	<u>1,390,238</u>	<u>1,401,200</u>	<u>1,428,400</u>	<u>1,454,100</u>
Operating Income (Loss)	<u>(87,892)</u>	<u>4,800</u>	<u>(35,400)</u>	<u>(107,100)</u>
Non-Operating Revenue (Expense)				
Interest Revenue	4,621	4,000	4,000	4,000
Interest Expense	<u>(111,873)</u>	<u>(116,548)</u>	<u>(105,300)</u>	<u>(88,800)</u>
Total Non-Operating Rev (Exp)	<u>(107,252)</u>	<u>(112,548)</u>	<u>(101,300)</u>	<u>(84,800)</u>
INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>(195,144)</u>	<u>(107,748)</u>	<u>(136,700)</u>	<u>(191,900)</u>
<u>OPERATING TRANSFERS IN (OUT)</u>				
Transfer In Water Fund	464,244	-	450,000	450,000
Transfer In Gas Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Sources and Uses	<u>464,244</u>	<u>-</u>	<u>450,000</u>	<u>450,000</u>
Change in Fund Balance	269,100	(107,748)	313,300	258,100
Fund Balance - January 1	<u>4,688,644</u>	<u>4,159,785</u>	<u>4,957,744</u>	<u>5,271,044</u>
Fund Balance - December 31	<u>\$ 4,957,744</u>	<u>\$ 4,052,037</u>	<u>\$ 5,271,044</u>	<u>\$ 5,529,144</u>

SEWER FUND
BUDGET REVENUE SUMMARY

<u>REVENUE SOURCE</u>	<u>2013 ACTUAL</u>	<u>2014 BUDGET</u>	<u>2014 PROJECTED</u>	<u>2015 BUDGET</u>
<u>Charges for Services</u>				
Commercial Service	\$ 335,660	\$ 365,000	\$ 336,000	\$ 330,000
Residential Service	<u>924,323</u>	<u>1,016,000</u>	<u>980,000</u>	<u>980,000</u>
Charges for Services	<u>1,259,983</u>	<u>1,381,000</u>	<u>1,316,000</u>	<u>1,310,000</u>
<u>Other Revenue</u>				
Contributions	13,000	-	-	-
Miscellaneous Jobbing	16,891	12,000	55,000	25,000
Penalties	8,561	10,000	8,000	8,000
Short Check Charges	940	-	1,000	1,000
Miscellaneous Income	<u>2,971</u>	<u>3,000</u>	<u>13,000</u>	<u>3,000</u>
Total Other Revenue	<u>42,363</u>	<u>25,000</u>	<u>77,000</u>	<u>37,000</u>
<u>Non-Operating Revenue</u>				
Interest Revenue	<u>4,621</u>	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>
<u>OTHER SOURCES AND USES OF FUNDS</u>				
Transfer-in Water Fund	464,244	-	450,000	450,000
Transfer-in Gas Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Sources and Uses of Funds	<u>464,244</u>	<u>-</u>	<u>450,000</u>	<u>450,000</u>
Total Revenue	<u>\$ 1,771,211</u>	<u>\$ 1,410,000</u>	<u>\$ 1,847,000</u>	<u>\$ 1,801,000</u>

SEWER FUND
 BUDGET EXPENSE SUMMARY

		2013	2014	2014	2015
	DESCRIPTION	ACTUAL	BUDGET	PROJECTED	BUDGET
<u>5500</u>	<u>GENERAL ADMINISTRATION</u>				
1001	Wages	\$ 412,421	\$ 417,000	\$ 400,000	\$ 462,500
1002	Overtime/Comp	14,072	12,000	15,000	15,800
1003	Vacation & Sick Pay Off	40,527	8,700	75,000	31,600
1004	Holiday Comp	15,140	16,400	17,200	16,000
2001	Social Security & Medicare	35,712	34,700	38,800	40,200
2002	Health Insurance	66,707	91,000	86,000	95,000
2003	Life Insurance	612	700	700	700
2005	Retirement	14,408	13,600	15,200	15,800
2006	Worker's Comp	26,629	25,000	20,000	20,000
3106	Other Permit Fees	10,371	7,200	10,400	10,400
3301	Audit	1,835	3,100	2,000	2,000
3303	Payroll Services	2,121	2,000	2,000	2,000
3402	Outside Contract Services	7,904	5,100	7,000	7,500
4305	Communications & Radio	-	1,000	100	1,000
5001	Advertising & Publications	458	200	900	500
5021	Postage & Shipping	2,817	2,500	2,500	2,500
5025	Insurance - Prop & Liab	13,387	17,100	25,000	25,000
5029	Telephone	4,433	4,500	4,200	4,200
5030	Training & Certification	2,149	2,100	1,500	2,100
5031	Travel & Mileage	1,438	2,100	1,200	2,100
6010	Photo Copier	175	200	200	200
6012	Dues & Subscriptions	-	200	300	200
6016	Janitor Supplies & Maint	-	-	200	200
6022	Office Expense	380	300	300	300
6023	Other Operating Exp	1,155	400	1,600	1,200
6034	Software	42	-	-	-
6035	Stationery & Forms	1,027	1,200	1,000	1,200
8101	Depreciation	249,883	208,000	250,000	250,000
8102	Amortization Expense	-	3,500	-	-
8501	Bad Debts	12,916	11,500	13,000	11,500
9901	Capital Reserve - (Centrifuge)	-	50,000	-	-
	Total General Administration	<u>938,719</u>	<u>941,300</u>	<u>991,300</u>	<u>1,021,700</u>

SEWER FUND
 BUDGET EXPENSE SUMMARY

		2013	2014	2014	2015
	<u>DESCRIPTION</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>PROJECTED</u>	<u>BUDGET</u>
<u>5510</u>	<u>SEWAGE TREATMENT</u>				
4302	Building Maintenance	32,387	20,000	15,000	20,000
4323	Other Operating Exp	7,257	2,500	5,000	2,500
4340	Vehicle Repair & Maintenance	15,203	10,000	10,000	10,000
4341	Vehicle Gas & Diesel	13,890	12,000	17,600	13,500
5004	Clothing Allowance	1,200	1,400	1,400	1,400
5005	Drycleaning	3,161	2,500	2,500	2,500
5032	Utilities	301,338	330,000	300,000	310,000
6005	Chemical & Lab Supplies	8,144	10,000	10,000	10,000
6008	Compressor Eq Supplies	10,648	2,000	2,500	2,000
6016	Janitor Supplies & Maint	1,003	1,000	1,000	1,000
	Total Sewage Treatment	<u>394,231</u>	<u>391,400</u>	<u>365,000</u>	<u>372,900</u>
<u>5520</u>	<u>SEWAGE COLLECTION</u>				
4304	Collection System	29,938	30,000	50,000	30,000
4319	Manhole Replacement/Repair	3,513	2,500	2,500	2,500
4322	Monument Lake	1,564	5,000	1,600	5,000
4332	Lift Station Operation	22,273	31,000	18,000	22,000
	Total Sewage Collection	<u>57,288</u>	<u>68,500</u>	<u>72,100</u>	<u>59,500</u>
<u>5530</u>	<u>CAPITAL OUTLAY</u>				
7201	Machinery & Equipment	-	57,700	-	97,700
7202	Other	-	18,000	10,000	33,000
	Total Capital Outlay	<u>-</u>	<u>75,700</u>	<u>10,000</u>	<u>130,700</u>
<u>5540</u>	<u>DEBT SERVICE</u>				
4701	Loan Principal	379,211	379,211	389,900	400,600
4702	Loan Interest	111,873	116,548	105,300	88,800
	Total Debt Service	<u>491,084</u>	<u>495,759</u>	<u>495,200</u>	<u>489,400</u>
	Total Expenses	<u>\$ 1,881,322</u>	<u>\$ 1,972,659</u>	<u>\$ 1,933,600</u>	<u>\$ 2,074,200</u>

SEWER FUND
CAPITAL OUTLAY SCHEDULE

	2013 <u>ACTUAL</u>	2014 <u>BUDGET</u>	2014 <u>PROJECTED</u>	2015 <u>BUDGET</u>
<u>Machinery and Equipment</u>				
Pipe Locator	\$ -	\$ -	\$ -	\$ -
Ice Maker	-	1,700	-	1,700
Upgrade TV Camera Equipment (Collections)	-	40,000	-	80,000
Dissolved Oxygen Probes	-	10,000	-	10,000
Purchase Jet Vac Nozzle (Collections)	-	<u>6,000</u>	-	<u>6,000</u>
Total Machinery and Equipment	<u>-</u>	<u>57,700</u>	<u>-</u>	<u>97,700</u>
<u>Other Capital Outlay</u>				
Roof Replacement (Blower Building)	-	8,000	-	8,000
Accounting Software	-	<u>10,000</u>	<u>10,000</u>	<u>25,000</u>
Total Other Capital Outlay	<u>-</u>	<u>18,000</u>	<u>10,000</u>	<u>33,000</u>
Total Capital Outlay	<u>\$ -</u>	<u>\$ 75,700</u>	<u>\$ 10,000</u>	<u>\$ 130,700</u>

**SEWER DEPARTMENT
WAGE SCHEDULE**

<u>DEPARTMENT</u>	<u>2014 HOURLY</u>	<u>2014 ANNUAL</u>	<u>2015 HOURLY</u>	<u>2015 ANNUAL</u>
<u>ADMINISTRATION</u>				
Superintendent .20 (4.06)	\$ -	\$ 24,000	\$ -	\$ 18,800
Payroll Clerk	-	-	20.00	8,300
Admin. Assistant .33 (.36)	20.91	<u>14,500</u>	22.92	<u>15,900</u>
Total Administration		<u>38,500</u>		<u>43,000</u>
<u>COLLECTION SYSTEM (4.06)</u>				
Foreman/ Level IV	24.03	50,000	25.07	52,100
Skilled Laborer W/Level II	16.97	35,300	18.01	37,500
Skilled Laborer Level I	14.91	31,000	15.95	33,200
Skilled Laborer	17.29	<u>36,000</u>	18.33	<u>38,100</u>
Total Collection System		<u>152,300</u>		<u>160,900</u>
<u>TREATMENT SYSTEM (4.06)</u>				
		-		-
Foreman/'A'/Level III	27.26	56,700	28.30	58,900
A' Operator/Level III	22.46	46,700	23.50	48,900
C' Operator/Level III	20.59	42,800	21.63	45,000
C' Operator /Level III	20.67	43,000	21.71	45,200
D' Operator /Level III	20.55	<u>42,700</u>	21.59	<u>44,900</u>
Total Treatment System		<u>231,900</u>		<u>242,900</u>
Pager Pay		8,300		7,800
Certification Pay		2,500		2,500
Shift Differential		<u>5,400</u>		<u>5,400</u>
Total Pager/Cert/Shift		<u>16,200</u>		<u>15,700</u>
Total Base Wage/Salary		438,900		462,500
Wage Reduction	5%	<u>(21,900)</u>	0%	<u>-</u>
Total Wage/Salary		<u>\$ 417,000</u>		<u>\$ 462,500</u>

2015 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 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 2015 and the City is leveraging this 1% sales tax revenue to match funds from other State entities for capital improvement projects. We are projecting the City will be receiving Grant revenue in the amount of \$2.9 million in 2015 only because we are able to leverage the 1% sales tax revenue approved by the voters. The total 2015 revenue budget is \$4.1 million which is \$2.2 million more than the 2014 projected revenue.

EXPENDITURES

Expenditures from the Capital Projects Fund result from authorized capital improvement projects as determined by City Council during the budget process. The 2015 budget projects \$4.6 million to be expended on Street Improvements, \$13,000 on Land Acquisition, \$1.1 million on Municipal Buildings, \$673,000 on Parks & Recreation improvements and \$100,000 on miscellaneous projects. The total 2015 expenditures budget is \$6.54 million which is \$4.55 million more than 2014 projected expenditures.

CAPITAL PROJECTS FUND
 STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCE

	<u>2013 ACTUAL</u>	<u>2014 BUDGET</u>	<u>2014 PROJECTED</u>	<u>2015 BUDGET</u>
Revenues				
Sales Tax Receipts	\$ 1,149,770	\$ 1,200,000	\$ 1,150,000	\$ 1,190,000
Grant Revenue	31,387	3,074,900	794,000	2,919,000
Other Contributions	-	-	3,200	1,500
Interest Income	<u>7,707</u>	<u>7,500</u>	<u>7,000</u>	<u>7,000</u>
Total Revenues	<u>1,188,864</u>	<u>4,282,400</u>	<u>1,954,200</u>	<u>4,117,500</u>
Expenditures				
Capital Projects	<u>693,802</u>	<u>6,591,900</u>	<u>1,989,000</u>	<u>6,541,900</u>
Operating Income (Loss)	<u>495,062</u>	<u>(2,309,500)</u>	<u>(34,800)</u>	<u>(2,424,400)</u>
Change in Fund Balance	495,062	(2,309,500)	(34,800)	(2,424,400)
Fund Balance - January 1	<u>2,065,869</u>	<u>2,458,669</u>	<u>2,560,931</u>	<u>2,526,131</u>
Fund Balance - December 31	<u><u>\$ 2,560,931</u></u>	<u><u>\$ 149,169</u></u>	<u><u>\$ 2,526,131</u></u>	<u><u>\$ 101,731</u></u>

CAPITAL PROJECTS FUND
 BUDGET REVENUE SUMMARY

<u>REVENUE SOURCE</u>	<u>2013 ACTUAL</u>	<u>2014 BUDGET</u>	<u>2014 PROJECTED</u>	<u>2015 BUDGET</u>
Sales Tax Receipts	\$ 1,149,770	\$ 1,200,000	\$ 1,150,000	\$ 1,190,000
Grant Revenue	31,387	3,074,900	794,000	2,919,000
Miscellaneous Revenue	-	-	3,200	1,500
Interest Income	<u>7,707</u>	<u>7,500</u>	<u>7,000</u>	<u>7,000</u>
 Total Revenues	 <u>\$ 1,188,864</u>	 <u>\$ 4,282,400</u>	 <u>\$ 1,954,200</u>	 <u>\$ 4,117,500</u>

CAPITAL PROJECTS
BUDGET EXPENSE SUMMARY

#	PROJECT	2013 ACTUAL	2014 BUDGET	2014 PROJECTED	2015 BUDGET
<u>9010</u>	<u>LAND</u>				
7301	Acquisition	\$ -	\$ 300,000	\$ -	\$ -
7303	Boulevard Addition Nature Park	14,871	238,400	258,000	-
7304	Old Sopris Trail	-	-	30,000	-
7305	Multimodal Building Land	-	-	-	13,000
	Total Land	<u>14,871</u>	<u>538,400</u>	<u>288,000</u>	<u>13,000</u>
<u>9020</u>	<u>MUNICIPAL BUILDINGS</u>				
7410	City Garage	-	310,000	-	-
7420	Community Cntr Bldg/Lot Imprv	22,680	50,000	5,000	-
7422	Community Cntr Irrigation	-	8,000	-	-
7440	Renovation Municipal Buildings	36,271	460,000	100,000	77,900
7476	Water Works Bldg Rehab	1,295	50,000	5,000	49,000
	Street & Bridge/City Garage Facility	-	-	-	500,000
	Visitors Welcome Center	-	-	42,000	310,000
	Fire Station Annex Building	-	-	-	100,000
	Multimodal Building	-	-	-	17,000
	Police Department Relocation	-	-	-	-
	Hughes Lumber (Docs & Structural)	-	-	-	70,000
	Total Municipal Buildings	<u>60,246</u>	<u>878,000</u>	<u>152,000</u>	<u>1,123,900</u>
<u>9030</u>	<u>STREET IMPROVEMENTS</u>				
7501	Brick St Renovation	-	2,115,000	200	-
7505	City Wide Paving & Seal Coating	493,395	600,000	633,000	600,000
7515	City Wide Storm Drainage	71,755	100,000	10,000	250,000
7530	56 Flag Memorial	-	-	-	-
7550	Way Finding Signage-Match 1	248	95,200	60,000	100,000
7551	Way Finding Signage-Match 2&3	-	299,300	-	-
7552	Asphalt Plant Improvements	-	350,000	-	-
7553	ADA Acessible Intersections	-	10,000	3,500	82,000
7554	Historic Brick Street Renov Design	-	100,000	1,300	-
7555	Topeka Avenue Widening	-	40,000	-	70,000
7556	Street Sign Unification	-	10,000	-	-
	Regional Signage	-	-	-	405,000
	Street Lighting (LED)	-	-	-	125,000
	Downtown Infrastructure(Cmcl/Hist)	-	-	-	3,000,000
	Total Street Improvements	<u>565,398</u>	<u>3,719,500</u>	<u>708,000</u>	<u>4,632,000</u>

CAPITAL PROJECTS
BUDGET EXPENSE SUMMARY

#	PROJECT	2013 ACTUAL	2014 BUDGET	2014 PROJECTED	2015 BUDGET
<u>9040</u>	<u>PARKS & RECREATION</u>				
7615	Citywide Tree Program	2,288	3,500	3,000	3,000
7616	Citywide Tree Mitigation	6,311	152,000	10,000	6,000
7641	Veteran's Park Improvements	-	44,200	-	-
7643	Monument Lake	7,638	60,000	10,000	43,000
7665	Trail Drainage/Access Comrl Street	-	25,000	59,000	-
	Colorado Island Improvements	-	-	-	-
	Purgatorie River Clean-up	-	-	-	50,000
	Purgatorie River Trout Habitat Imp	-	-	-	124,000
	Pedestrian Bridge	-	-	-	302,000
	City Wide Park Maintenance	-	-	-	15,000
	Central Park Lower Field Restrooms	-	-	-	100,000
	Dog Park	-	-	-	30,000
	Old Sopris Trail	-	-	-	-
	Expansion of Southside Park	-	-	-	-
	Total Parks & Recreation	<u>16,237</u>	<u>284,700</u>	<u>82,000</u>	<u>673,000</u>
<u>9050</u>	<u>MISCELLANEOUS</u>				
7901	Demolition of Dangerous bldgs	10,802	10,000	-	-
7903	CDOT Downtown Improvements	14,598	581,300	10,000	-
7905	Downtown Improvements	-	150,000	-	-
7920	Landfill Deficiency Compliance	11,650	80,000	-	-
7941	Regional Interpretive Signage	-	350,000	-	-
	Historic Train Repainting	-	-	-	50,000
	Corazon Square			749,000	
	Emergency Warning Siren	-	-	-	50,000
	Total Miscellaneous	<u>37,050</u>	<u>1,171,300</u>	<u>759,000</u>	<u>100,000</u>
	Total Expenditures	<u>\$ 693,802</u>	<u>\$ 6,591,900</u>	<u>\$ 1,989,000</u>	<u>\$ 6,541,900</u>

2015 SPECIAL FUNDS BUDGET MESSAGE

The following is a description of Special Funds budgeted by the City for 2015.

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 2015 Lottery revenue of \$88,000 is projected to be comparable to the 2014 projected revenue. We also anticipate Grant revenue of \$35,000 from the State Trails Program. The total 2015 revenue budget is \$123,000 which is \$34,000 less than the 2014 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 2015 include bandstand improvements at Kit Carson Park, equipment acquisition, citywide parks, swimming pool, path & trails and golf course maintenance. The total 2015 expenditures budget is \$169,000 which is \$43,000 less than the 2014 projected expenditures.

TOURISM FUND

This fund results from voter authorization of a three percent City lodging tax for the promotion of tourism. The total 2015 revenue budget is \$190,000 which is \$5,000 less than 2014 projected revenue.

Expenditures can only be made for the promotion of tourism and are overseen by a City appointed Tourism Board. The total 2015 expenditures budget is \$190,000 which is \$11,000 less than 2014 projected expenditures.

LOTTERY FUND
STATEMENT OF REVENUES, EXPENDITURES AND FUND BALANCE

	2013 <u>ACTUAL</u>	2014 <u>BUDGET</u>	2014 <u>PROJECTED</u>	2015 <u>BUDGET</u>
<u>REVENUES</u>				
Lottery Income	\$ 94,769	\$ 80,000	\$ 88,000	\$ 88,000
Grant Revenue	-	24,500	69,500	35,000
Interest Income	<u>136</u>	<u>100</u>	<u>200</u>	<u>200</u>
 Total Revenues	 <u>94,905</u>	 <u>104,600</u>	 <u>157,700</u>	 <u>123,200</u>
<u>EXPENDITURES</u>				
Buildings & Shelters	30	35,000	-	80,000
Equipment Acquisition	14,535	33,000	60,200	16,000
Golf Course Maintenance	15,000	15,000	15,000	15,000
Path & Trails Maintenance	38,000	37,000	96,500	5,000
Vehicle Purchase	-	-	-	-
Parks Maintenance	26,633	42,000	25,500	34,500
Swim Pool Maintenance	<u>10,710</u>	<u>18,000</u>	<u>14,000</u>	<u>18,000</u>
 Total Expenditures	 <u>104,908</u>	 <u>180,000</u>	 <u>211,200</u>	 <u>168,500</u>
 Revenues over (under) Expense	 (10,003)	 (75,400)	 (53,500)	 (45,300)
 Beginning Fund Balance - January 1	 <u>147,752</u>	 <u>96,852</u>	 <u>137,749</u>	 <u>84,249</u>
 Ending Fund Balance - December 31	 <u>\$ 137,749</u>	 <u>\$ 21,452</u>	 <u>\$ 84,249</u>	 <u>\$ 38,949</u>

LOTTERY FUND

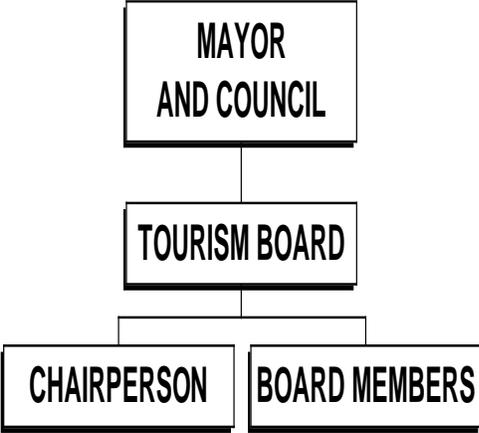
BUDGET REVENUE SUMMARY

REVENUE SOURCE	2013 ACTUAL	2014 BUDGET	2014 PROJECTED	2015 BUDGET
Lottery Income	\$ 94,769	\$ 80,000	\$ 88,000	\$ 88,000
Grant - State Trails Program	-	24,500	69,500	35,000
Interest Income	136	100	200	200
Total Revenue	94,905	104,600	157,700	123,200

BUDGET EXPENSE SUMMARY

9305 <u>Buildings & Shelters</u>				
Golf Course Clubhouse	30	-	-	-
Kit Carson Grandstand	-	35,000	-	80,000
Total Buildings & Shelters	30	35,000	-	80,000
9310 <u>Equipment Acquisition</u>				
Shade Structures	14,535	8,000	8,200	6,000
P&B Grade Mower	-	25,000	52,000	6,500
Snow Plow	-	-	-	3,500
9317 Golf Course Maintenance	15,000	15,000	15,000	15,000
9321 Land Acquisition	-	-	-	-
9329 Vehicle Purchase	-	-	-	-
9334 Citywide Parks Maintenance	26,633	39,500	25,000	34,000
9334 Christmas Lights	-	2,500	500	500
9336 Path & Trails Maintenance	38,000	37,000	96,500	5,000
9360 Swim Pool Maintenance	10,710	18,000	14,000	18,000
Total Expenditures	\$ 104,908	\$ 180,000	\$ 211,200	\$ 168,500

TOURISM FUND



TOURISM FUND
STATEMENT OF REVENUES, EXPENDITURES AND FUND BALANCE

	<u>2013 ACTUAL</u>	<u>2014 BUDGET</u>	<u>2014 PROJECTED</u>	<u>2015 BUDGET</u>
<u>REVENUES:</u>				
Tourism Lodging Tax	\$ 179,949	\$ 183,000	\$ 190,000	\$ 190,000
Interest Income	17	50	20	-
Miscellaneous	<u>25</u>	<u>50</u>	<u>5,000</u>	<u>-</u>
Total Revenues	<u>179,991</u>	<u>183,100</u>	<u>195,020</u>	<u>190,000</u>
<u>EXPENDITURES</u>				
Advertising/Promotion	134,895	129,000	129,000	156,900
Billboards	20,866	19,000	14,000	8,600
Other Expense	<u>36,718</u>	<u>30,900</u>	<u>36,000</u>	<u>24,500</u>
Total Expenditures	<u>192,479</u>	<u>178,900</u>	<u>179,000</u>	<u>190,000</u>
Revenues over (under) Expense	(12,488)	4,200	16,020	-
Beginning Fund Balance - January 1	<u>50,709</u>	<u>23,409</u>	<u>38,221</u>	<u>54,241</u>
Ending Fund Balance - December 31	<u><u>\$ 38,221</u></u>	<u><u>\$ 27,609</u></u>	<u><u>\$ 54,241</u></u>	<u><u>\$ 54,241</u></u>

TOURISM FUND

BUDGET REVENUE SUMMARY

<u>REVENUE SOURCE</u>	<u>2013 ACTUAL</u>	<u>2014 BUDGET</u>	<u>2014 PROJECTED</u>	<u>2015 BUDGET</u>
Lodging Tax Receipts	\$ 179,949	\$ 183,000	\$ 190,000	\$ 190,000
Interest Income	17	50	20	-
Miscellaneous	<u>25</u>	<u>50</u>	<u>5,000</u>	<u>-</u>
Total Revenues	<u>179,991</u>	<u>183,100</u>	<u>195,020</u>	<u>190,000</u>

EXPENSE SUMMARY

3402 Contract Services	32,335	19,000	25,000	8,000
4340 Trolley Maintenance	782	3,000	3,000	5,000
4402 Rents/Storage	2,125	2,400	1,800	2,500
5001 Advertising/Promotion	134,895	129,000	129,000	156,900
5002 Billboards	20,866	19,000	14,000	8,600
5030 In-Service Training	560	500	200	500
5034 Kiosks & Way-Finding Signage	-	2,500	2,500	2,500
8901 Local Grant Expense	<u>916</u>	<u>3,500</u>	<u>3,500</u>	<u>6,000</u>
Total Expenses	<u>\$ 192,479</u>	<u>\$ 178,900</u>	<u>\$ 179,000</u>	<u>\$ 190,000</u>

2015 - SUPPLEMENTAL LEASE PURCHASE SCHEDULE

FUND	DESCRIPTION	Balance 12/31/2014	2015 Payment Obligation	Maximum Payment Liability	Term Of Liability (mos)
PERSONAL PROPERTY					
General Fund	Police Vehicles	62,000	30,500	31,500	24
	TOTALS	62,000	30,500	31,500	24