

City of Delta, Colorado 2016 Budget



Glen Black

CITY OF DELTA

2016

BUDGET DOCUMENT

ACKNOWLEDGMENTS:

The preparation of the 2016 City of Delta Budget was made possible by the combined efforts of City Council, City Manager, and Department Heads. All employees contributing to the document have our sincere appreciation.

ED SISSON, Mayor

MARY COOPER, Mayor Pro Tem

BILL RALEY, Council Member

RAY PENICK, Council Member

ROBERT JURCA, Council Member

City of Delta, Colorado

2016 Budget

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November 17th, 2015

Dear City Council and Citizens of Delta:

The Administration of the City of Delta respectfully submits the proposed budget for the fiscal year 2016. Through many hours of meetings and work sessions, City Council directed staff to compile this budget to reflect the Council's ongoing strategic initiatives.

As a flexible working document, the 2016 budget reflects a conservative budget approach. This budget reflects local economic conditions by projecting for little or no growth in revenues for 2016. This budget represents the City's ongoing commitment to provide high quality excellence with services and infrastructure to you, the citizen taxpayer, in the most cost efficient manner.

The table below summaries all the revenues and expenditures by fund classification compared to the previous year amount.

Revenues By Fund	Estimated 2015	Budget 2016	% Change
General	4,117,309	3,969,099	-3.60%
Conservation Trust	91,125	91,125	0.00%
Recreation Center	2,424,058	2,721,938	12.29%
C.W.C.I.	3,710,655	2,486,004	-33.00%
M.L.&P.	5,853,500	6,368,400	8.80%
Sewer	1,397,200	1,360,800	-2.61%
Water	1,935,150	1,980,250	2.33%
Refuse	683,100	685,200	0.31%

Revenues By Fund	Estimated 2015	Budget 2016	% Change
Golf	974,927	931,559	-4.45%
Perpetual Care	3,920	3,500	-10.71%
Internal Service	1,036,467	1,096,776	5.82%
Employee's Dental	58,953	59,953	1.70%
Debt Service	1,767,381	1,782,281	0.84%
Total Revenues =	24,053,745	23,536,885	-2.15%
Expenditures By Fund	Estimated 2015	Budget 2016	% Change
General	4,221,959	4,205,121	-0.40%
Conservation Trust	75,847	153,000	101.72%
Recreation Center	2,618,746	2,979,811	13.79%
C.W.C.I.	3,767,294	2,420,325	-35.75%
M.L.&P.	5,995,914	7,334,823	22.33%
Sewer	1,535,088	1,644,927	7.16%
Water	1,804,074	2,107,043	16.79%
Refuse	681,640	730,037	7.10%
Golf	960,498	926,656	-3.52%
Perpetual Care	-	1,000	
Internal Service	1,209,536	1,213,961	0.37%
Employee's Dental	59,800	59,900	0.17%
Debt Service	1,778,105	1,781,905	0.21%
Total Expenditures =	24,708,501	25,558,509	3.44%

Significant items to note in the budget for 2016 include:

- This budget reflects no transfers to the General Fund. The Ballot question in 2014 has allowed the Parks Department to be combined under the Recreation Department. The only proposed transfers for operations are shown from the utilities to the Golf Course.
- The Municipal Light and Power Fund has budgeted to construct the Fiber Optic loop around the City of Delta as part of the Region 10 DOLA grant.
- The 2016 budget has no rate increases for the utility funds. We will absorb a rate increase from the County operated land fill in the Trash fund.
- We will increase our support of economic development by increasing our contribution to Delta County Economic Development to \$50,000.
- Improvements to the Cleland Park Tennis Courts are included in the 2016 budget in the amount of \$350,000.

Staff will continue to monitor revenues and expenditures closely throughout the year and will keep Council informed of any significant changes along the way.

The Administration respectfully submits this 2016 budget for review, consideration and implementation.

Sincerely,

Glen L. Black, City Manager

FIVE YEAR CAPITAL PLAN SUMMARY

FUND/PROJECT	2016	2017	2018	2019	2020	FUND/DIV
PARKS						
CLELAND PARK:						
TENNIS COURTS/ PLAYGROUND	103,000					15-27
CONFLUENCE PARK:						
OUTDOOR FITNESS EQUIPMENT	10,000					15-29
HANDICAP RAMP	20,000					15-29
PARKS DEVELOPMENT:						
PARK IMPROVEMENTS	20,000	20,000				15-60
TOTAL	153,000	20,000	0	0	0	
RECREATION CENTER						
SAND FILTER POOL MAIN POOL	43,000					18-50
TOT POOL BOILER	6,000					18-50
UV POOLS			10,000			18-50
POOL FEATURE		15,000				18-50
TREADMILLS & EQUIPMENT	19,000	35,000				18-53
FLOOR SCRUBBER			8,000			18-64
FURNACE - CHILD CARE		3,000				18-64
REC TRAC SOFTWARE	2,500					18-64
CARPET		45,000				18-64
DRINKING FOUNDATIONS			4,000			18-64
HVAC WEIGHT ROOM		6,000				18-64
KITCHEN & CONFERENCE REMODEL				450,000		18-64
LIGHTING			25,000			18-64
TENNIS COURTS/ PLAYGROUND	247,000					18-80
TOTAL	317,500	104,000	47,000	450,000	0	
CITY WIDE IMPROVEMENTS						
AERIAL PHOTOGRAPHY	20,000					19-15
SIDEWALK PROGRAM	10,000	10,000	10,000	10,000	10,000	19-25
CITY HALL REMODEL	50,000					19-37
PROPERTY ACQUISTION	25,000					19-37
STREET REPAIRS & REPLACEMENT	400,000	400,000	400,000	400,000	400,000	19-48
STORM WATER SYSTEM	400,000	200,000	200,000	200,000	200,000	19-68
TOTAL	905,000	610,000	610,000	610,000	610,000	

FIVE YEAR CAPITAL PLAN SUMMARY

FUND/PROJECT	2016	2017	2018	2019	2020	FUND/DIV
ELECTRICAL						
SUB-STATION REBUILD	60,000	5,000	5,000	5,000	5,000	41-35
SYSTEM REBUILDS	115,000	130,000	130,000	130,000	130,000	41-40
DMEA ACQUISITIONS	320,000					41-45
FIBER OPTIC	1,100,000					41-57
TOTAL	<u>1,595,000</u>	<u>135,000</u>	<u>135,000</u>	<u>135,000</u>	<u>135,000</u>	
SEWER						
REHAB/MAINTENANCE	150,000	150,000	150,000	150,000	150,000	42-33
PLANT EXPANSION	200,000	200,000	200,000	200,000	200,000	42-38
TOTAL	<u>350,000</u>	<u>350,000</u>	<u>350,000</u>	<u>350,000</u>	<u>350,000</u>	
WATER						
REHAB/MAINTENANCE	430,000	250,000	250,000	250,000	250,000	45-50
TOTAL	<u>430,000</u>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>	
INTERNAL SERVICE						
SHOP IMPROVEMENTS	25,000	22,000				71-62
EQUIPMENT	186,400	109,000				71-70
VEHICLES	272,000	341,050				71-70
TOTAL	<u>483,400</u>	<u>472,050</u>	<u>0</u>	<u>0</u>	<u>0</u>	

Resolution #____, 2015

A RESOLUTION ADOPTING A BUDGET FOR THE CITY OF DELTA, COLORADO, FOR THE CALENDAR YEAR BEGINNING THE FIRST DAY OF JANUARY, 2016, AND ENDING ON THE THIRTY-FIRST DAY OF DECEMBER, 2016

WHEREAS, the City Manager of the City of Delta, pursuant to Section 58 of the City Charter, has prepared and submitted to the City Council of the City of Delta a proposed budget for consideration by the City Council; and

WHEREAS, upon due and proper notice, published in accordance with the requirements of the Charter, the proposed budget has been open to public inspection at the Municipal Building and a public hearing was held November 17, 2015, giving interested taxpayers the opportunity to file or register any objections to the proposed budget; and

WHEREAS, the proposed budget is ready to be acted upon by the City Council.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Delta, Colorado, that the budget as submitted by the City Manager be, and the same hereby is, approved and adopted as the budget for the City of Delta for the year 2016.

Dated this ____ day of _____, 2015.

Mayor

ATTEST:

City Clerk

Resolution #____, 2015

A RESOLUTION LEVYING GENERAL
PROPERTY TAXES FOR THE YEAR OF 2015
TO HELP DEFRAY THE COSTS OF
GOVERNMENT OF THE CITY OF DELTA,
COLORADO, FOR THE 2016 BUDGET YEAR

WHEREAS, the City Council of the City of Delta, Colorado, has determined that the amount of money necessary to balance the 2016 budget for general operating expenses is \$0.00; and

WHEREAS, the 2015 valuation of assessment for the City of Delta, Colorado, as certified by the County Assessor, is \$75,075,324.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF DELTA, COLORADO:

Section 1. That for the purpose of meeting all general operating expenses of the City of Delta during the 2016 budget year, there is hereby levied a tax of 0 mills upon each dollar of the total valuation for assessment of all taxable property within the City for the year 2015.

Section 2. That the City Manager is hereby authorized and directed to immediately certify to the County Commissioners of Delta County, Colorado, the mill levies for the City of Delta as hereinabove determined and set.

Adopted this _____ day of _____, 2015.

Mayor

ATTEST:

City Clerk

Ordinance #8, 2015

AN ORDINANCE APPROPRIATING SUMS OF MONEY TO
THE VARIOUS FUNDS AND SPENDING AGENCIES IN
THE AMOUNTS AND FOR THE PURPOSES SET FORTH
BELOW FOR THE CITY OF DELTA, COLORADO, FOR
THE 2016 BUDGET YEAR

WHEREAS, the City Council has adopted the annual budget on
November 17, 2015; and

WHEREAS, the City Council has made provision therein for
revenues in an amount equal to or greater than the total
proposed expenditures as set forth in said budget; and

WHEREAS, it is not only required by law, but also necessary
to appropriate the revenues provided in the budget to and for
the purposes described below, so as not to impair the operations
of the City.

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

Section 1. That the following sums are hereby appropriated
from the revenue of each fund, to each fund, as follows:

General Fund	\$ 4,205,121
Conservation Trust Fund	153,000
Parks & Recreation Center Fund	2,979,811
City-Wide Capital Improvements Fund	2,420,325
Municipal Light and Power Fund	7,334,823
Sewer Fund	1,644,927
Water Fund	2,107,043
Refuse Fund	730,037
Golf Course Fund	926,656
Internal Service Fund	1,213,961
Employees' Dental Insurance Fund	59,900
Debt Service Fund	1,781,905
Perpetual Care Fund	1,000

ADOPTED on first reading and ordered published this ____
day of _____, 2015.

Mayor

ATTEST:

City Clerk

ADOPTED on second and final reading and ordered published
this _____ day of _____, 2015.

Mayor

ATTEST:

City Clerk

Definitions:

Fund - a fiscal and accounting entity with a self-balancing set of accounts that the government establishes for accountability purposes in accordance with statutes, laws, regulations, restrictions or specific purposes.

Types of Funds and the total the City has established – Governmental (7), proprietary (7) and fiduciary (0) funds.

Governmental Funds:

General Fund – is the primary fund used for operations such as police, public works, administration, parks and other general governmental activities. All financial resources are reported in the fund except for those required to be accounted for in another fund.

Special Revenue Funds – are used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes. The City's special revenue funds are the Parks & Recreation Fund, City Wide Capital Improvement Fund and Conservation Trust Fund.

Other Governmental Funds – Debt Service Fund (Truck Route Bond Payments), Capital Project Fund (Truck Route Construction) and Perpetual Care Fund (Permanent Cemetery Fund).

Proprietary Funds:

Enterprise Funds – are required for any activity for which a fee is charged to external users for goods or services. The City has five enterprise funds – Municipal Light & Power Fund, Sewer Fund, Water Fund, Refuse Fund and the Golf Course Fund.

Internal Service Funds – are for activities that provides good or services to other funds on a cost-reimbursement basis. The City has two Internal Service Funds – Employee's Dental Insurance Fund and Internal Service Fund (shop).

Basis of Budgeting – the City uses fund accounting as its budgetary basis of accounting. All the above funds are appropriated. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain functions or activities.

Balanced Budget – when expenditures are less than or equal to the amount of revenues plus other available sources (fund balance & working capital).

Budget – is a plan of financial operations, embodying an estimate of proposed expenditures for a given period and the proposed means of financing the expenditures. Budgets are required by state law for all governmental and proprietary funds.

Fund Balance - the equity (assets less liabilities) of the general fund and special revenue funds equals fund balance. Reservations of the fund balance reflect legal restrictions on the use of the balance, such as, debt service and specific revenue sources.

Generally Accepted Accounting Principles (GAAP) – are uniform standards for financial accounting and recording, encompassing the conventions, rules and procedures that define accepted accounting principles.

GAAP Basis of Accounting – is the basis as primarily defined by the Governmental Accounting Standards Board (GASB).

GASB – The ultimate authoritative accounting and financial reporting standard-setting body for state and local government.

Working Capital – current assets minus current liabilities in the proprietary funds.

General Fund

	Estimated 2015	Budget 2016	Estimated 2017
Fund Balance	<u>1,536,324</u>	1,431,674	1,195,653
Revenues:			
Taxes	2,340,547	2,346,684	2,363,538
Licenses & Permits	73,240	72,000	72,000
Intergovernmental	745,809	657,434	626,775
Charges for Services	25,185	29,000	29,000
Fine & Forfeitures	101,682	80,000	80,000
Miscellaneous	81,065	34,200	33,950
Accounting & Administrative	749,781	749,781	749,781
Other Financing Sources	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenue =	4,117,309	3,969,099	3,955,044
Expenditures:			
Personnel	2,917,830	3,096,801	3,090,206
Charges & Services	1,075,533	1,061,920	994,071
Capital Outlay	13,596	30,400	5,000
Transfer to Other Funds	<u>215,000</u>	<u>16,000</u>	<u>16,000</u>
Total Expenditures =	4,221,959	4,205,121	4,105,277
Fund Balance	1,431,674	1,195,653	1,045,420
Required Restricted Reserve Fund Bal.	331,745	331,745	331,745
Minimum Reserve Fund Balance	<u>723,745</u>	<u>719,535</u>	<u>694,574</u>
Reserve Fund Balance	1,055,490	1,051,280	1,026,319
Available Fund Balance	376,184	144,373	19,100

General Fund - 02
Revenue - 00

Account #	Revenues by Source	2014 Actual	2015 Estimated	2016 Budget	2017 Estimated
Taxes					
61310	Sales Tax	1,643,489	1,663,702	1,680,339	1,697,143
61320	Use Tax	27,725	25,000	25,000	25,000
61410	Cigarette Tax	21,778	26,000	26,000	26,000
61510	Franchise Tax - Cable TV	40,869	41,000	41,000	41,000
61520	Franchise Tax - Natural Gas	94,374	90,000	90,000	90,000
61530	Franchise Tax - Equivalents	477,326	476,845	466,345	466,395
61540	Occupation Tax	18,302	18,000	18,000	18,000
	Subtotal Taxes	2,323,863	2,340,547	2,346,684	2,363,538
Licenses & Permits					
62110	Liquor Licenses	4,330	4,400	4,300	4,300
62120	Other Business Licenses	13,980	13,500	13,500	13,500
62220	Building Permits	76,357	40,000	40,000	40,000
62230	Burial Permits	13,550	13,975	13,000	13,000
62240	Animal Licenses	1,140	1,365	1,200	1,200
	Subtotal Licenses & Permits	109,357	73,240	72,000	72,000
Intergovernmental Revenues					
63330	Other State Grants	30,906	56,775	56,775	26,775
63331	Federal Grants				
63332	Delta County				
63333	Pass-Through Grants		39,842		
63410	Highway Users Tax	311,586	303,326	303,659	303,000
63420	Motor Vehicle Registration	35,271	32,000	32,000	32,000
63460	Severance Tax	186,013	158,451	125,000	125,000
63470	Mineral Leasing Apportionment	222,707	115,415	100,000	100,000
63510	Road & Bridge	37,506	40,000	40,000	40,000
	Subtotal Intergov. Revenues	823,989	745,809	657,434	626,775
Charges For Services					
64120	Zoning & Subdivision Fees	2,580	2,000	2,000	2,000
64150	Plan Checking Fee	24,898	15,000	20,000	20,000
64490	Other Charges for Services	2,146	1,500	1,500	1,500
64491	Vehicle Inspection Fees	765	700	500	500
64494	Abatement				
64510	Animal Control & Shelter Fees	1,467	0	0	0
64520	Cemetery Lots	5,880	5,985	5,000	5,000
	Subtotal Charges For Services	37,736	25,185	29,000	29,000
Fines & Forfeitures					
65110	Court Fines & Forfeits	80,283	101,682	80,000	80,000
65300	Drug Seizure Forfeits				
	Subtotal Fines & Forfeitures	80,283	101,682	80,000	80,000

General Fund - 02
Revenue - 00

Account #	Revenues by Source	2014 Actual	2015 Estimated	2016 Budget	2017 Estimated
Miscellaneous Revenues					
66240	Horse Arena Rental	1,042			
66270	Parks Rental	5,335			
66460	Donations	150			
66475	Fort Admissions	3,633			
66476	Fort Sale of Merchandise	15			
64140	Phone, Fax & Copies	370	100	100	100
66521	Payment In Lieu of Parks				
66570	Other Revenues	55,597	71,665	25,000	25,000
66572	Delta Senior Center-Utilities	8,000	7,900	7,900	7,900
	Subtotal Misc. Revenues	74,142	79,665	33,000	33,000
Accounting and Administrative Charges					
64720	Accounting and Administrative	720,844	749,781	749,781	749,781
	Subtotal Accounting and Admin.	720,844	749,781	749,781	749,781
Income from Investments					
66110	Interest on Investments	1,928	1,400	1,200	950
	Sub. Income from Investments	1,928	1,400	1,200	950
Other Financing Sources					
67719	Transfer From C. W. C. I. Fund	150,000			
67741	Transfer From M.L. & P. Fund				
67742	Transfer From Sewer Fund	100,000			
67745	Transfer From Water Fund	200,000			
67747	Transfer From Refuse Fund	45,000			
	Subtotal Other Financing Sources	495,000	0	0	0
Total - General Fund		4,667,142	4,117,309	3,969,099	3,955,044

2016 General Government Budget

Summary:

The General Government section of the budget covers many essential functions including: City Council and other appointed Boards, City Clerk, Municipal Court, City Manager, Human Resources, Finance, Legal Services and Government Buildings. Many of the services are considered “support” services for other city departments and are paid for through an administrative fee charged to those departments.

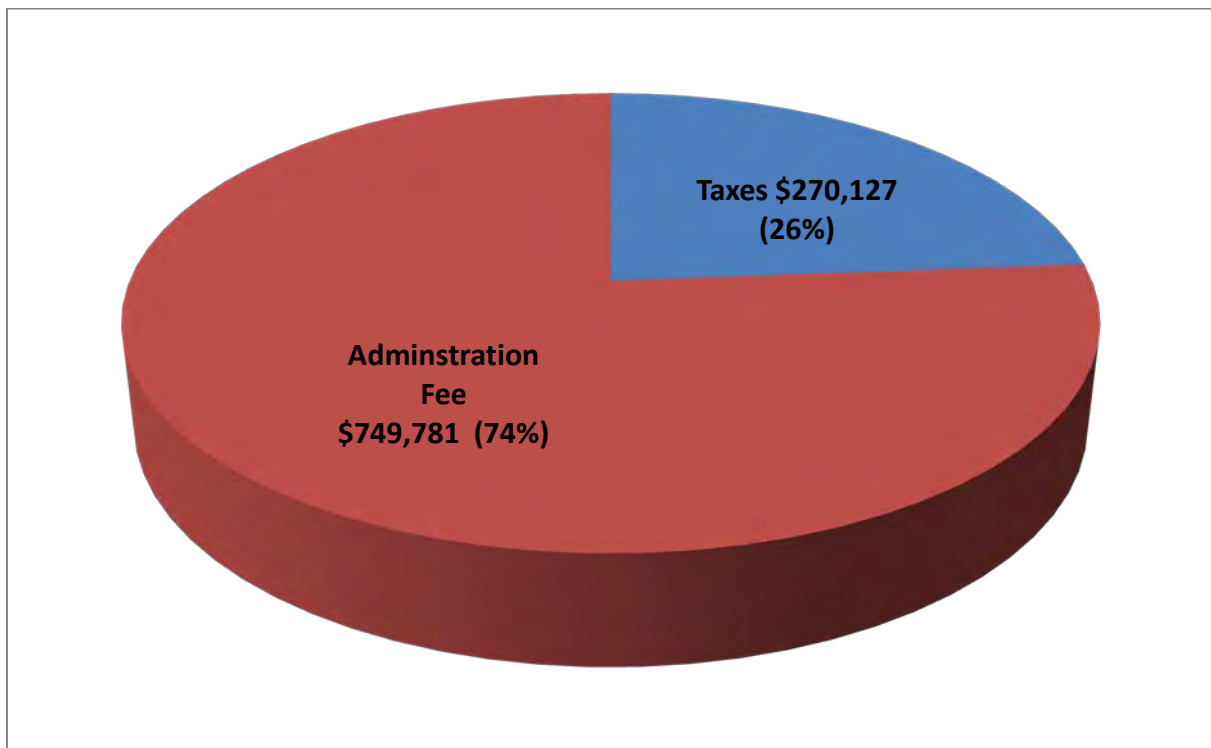
2015 Highlights:

- Conduct comprehensive economic realignment study
- Partnered with Region 10 to obtain a DOLA grant to pursue Broadband
- Completed Confluence Drive

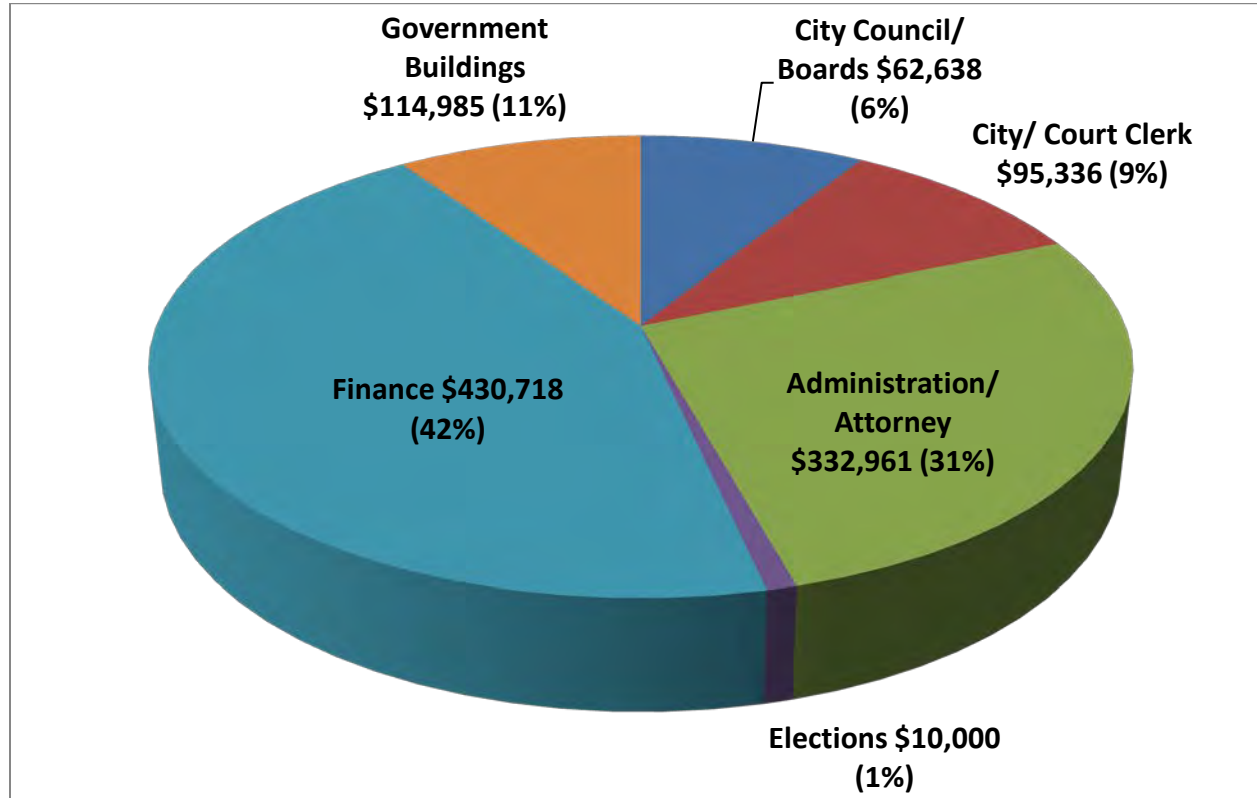
2016 Highlights:

- Continue the comprehensive economic realignment study

Revenue Breakdown \$1,046,638



Expense Breakdown \$1,046,638



Key Indicators:

	2012	2013	2014	2015
Customer satisfaction rating at City Hall		85%	90%	85%
Customer satisfaction rating with utility billing		84%	79%	91%
Customer satisfaction with keeping citizens informed		54.80%	NA	
Customer satisfaction with responsiveness of Council		44.00%	NA	
Customer satisfaction with overall direction of the City		53.41%	NA	
Received unqualified (good) external audit		YES	YES	
Annual Municipal Court Cases	904	906	1065	

*Estimated

**General Fund - 02
Expenditures**

Account #	Expenditure By Department	2014 Actual	2015 Estimated	2016 Budget	2017 Estimated
01 - City Council					
11200	Compensation	6,655	6,600	6,600	6,600
14100	Social Security & Medicare	509	505	505	505
15100	Group Insurance	1,255	1,244	1,244	1,244
15300	Worker's Compensation	297	297	297	297
	Subtotal Personnel	8,716	8,646	8,646	8,646
22100	Operating Materials & Supplies	696	775	4,000	1,000
31100	Liability Insurance	792	834	834	834
32200	Advertising & Legal Notices		10	25	25
33100	Travel, Education & Training	6,143	5,215	4,000	4,000
33600	Dues, Memberships & Subscriptions	13,603	16,642	14,819	14,819
33700	Public Relations	4,449	3,500	3,500	3,500
38400	Donations & Contributions	1,458	3,750	5,935	5,935
38450	Contributions To Other Agencies	48,068	43,430	18,430	18,430
38500	IT	99	99	99	99
38710	Other Expenses	406			
	Subtotal Charges & Services	75,714	74,255	51,642	48,642
	Total - City Council	<u>84,430</u>	<u>82,901</u>	<u>60,288</u>	<u>57,288</u>
02 - Boards & Committees					
38755	Planning Commission	502	519	200	200
38768	Historic Preservation		100	100	100
38769	City Committee		250	500	500
38770	Safety Committee	453	250	750	750
38771	Citizen Survey	507	786	800	800
38772	Community/Downtown Revitalization				
	Subtotal Charges & Services	1,462	1,905	2,350	2,350
	Total - Boards & Committees	<u>1,462</u>	<u>1,905</u>	<u>2,350</u>	<u>2,350</u>

**General Fund - 02
Expenditures**

Account #	Expenditure By Department	2014 Actual	2015 Estimated	2016 Budget	2017 Estimated
04 - City Clerk					
12100	Salaries	32,449	32,276	32,922	32,922
14100	Social Security & Medicare	2,248	2,469	2,519	2,519
14200	Pension Contributions	1,622	1,614	1,646	1,646
15100	Group Insurance	10,711	10,785	11,684	11,684
15300	Worker's Compensation	108	112	112	112
	Subtotal Personnel	47,138	47,256	48,883	48,883
22100	Operating Materials & Supplies	72	261	200	200
31100	Liability Insurance	472	496	461	496
31300	Maintenance agreement	499	525	525	525
31800	Filing & Recording Fees	325	150	150	150
33100	Travel, Education & Training		100	100	100
33600	Dues, Memberships & Subscriptions	370	620	500	500
34100	Telephone	486	500	500	500
38500	IT	25	25	25	25
	Subtotal Charges & Services	2,249	2,677	2,461	2,496
	Total - City Clerk	49,387	49,933	51,344	51,379

05 - Municipal Court

12100	Salaries	10,816	10,759	10,974	10,974
12200	Part-Time Salaries	22,736	22,548	22,999	22,999
14100	Social Security & Medicare	2,489	2,548	2,599	2,599
14200	Pension Contributions	540	538	549	549
15100	Group Insurance	3,665	3,595	3,858	3,858
15300	Worker's Compensation	108	112	112	112
	Subtotal Personnel	40,354	40,100	41,091	41,091

**General Fund - 02
Expenditures**

Account #	Expenditure By Department	2014 Actual	2015 Estimated	2016 Budget	2017 Estimated
22100	Operating Materials & Supplies	1,475	750	1,000	1,000
31100	Liability Insurance	56	59	55	59
31300	Maintenance Agreement	500	525	525	525
31600	Professional Services	90	500	500	500
33100	Travel, Education & Training	1,274	957	650	650
33600	Dues, Memberships & Subscriptions	40	40	80	80
36500	Medical Services		70	70	70
38500	IT	21	21	21	21
38710	Other Expenses				
	Subtotal Charges & Services	3,456	2,922	2,901	2,905
Total - Municipal Court		<u>43,810</u>	<u>43,022</u>	<u>43,992</u>	<u>43,996</u>
06 - Administration					
12100	Salaries	154,251	189,897	206,611	206,611
12400	Housing Allowance	7,865	2,080		
12500	Vehicle Allowance	4,820	4,800	4,800	4,800
12600	Cell Phone Stipend	1,124	1,120	1,120	1,120
14100	Social Security & Medicare	12,503	14,772	16,259	16,259
14200	Pension Contributions	9,723	9,631	10,331	10,331
15100	Group Insurance	24,660	18,606	32,452	25,857
15300	Worker's Compensation	333	335	335	335
	Subtotal Personnel	215,279	241,241	271,907	265,312
22100	Operating Materials & Supplies	3,665	5,886	3,500	3,500
31100	Liability Insurance	720	759	704	759
31600	Professional Services	0	100	500	500
32200	Advertising & Legal Notices	1,161	21,206	1,700	1,700
33100	Travel, Education & Training	3,999	5,063	5,000	5,000
33600	Dues, Memberships & Subscriptions	1,747	3,463	2,200	2,200
34100	Telephone	2,096	2,000	2,000	2,000
35100	Vehicle & Equipment Usage	500	20		
35150	Fuel Usage		0		
35200	Future Vehicle & Eq Replacement	1,094	1,094		
38500	IT	247	250	250	250
38700	Grant Expenses		43,023	30,000	
38710	Other Expenses	639		200	200
	Subtotal Charges & Services	15,868	82,864	46,054	16,109
Total - Administration		<u>231,147</u>	<u>324,105</u>	<u>317,961</u>	<u>281,421</u>

**General Fund - 02
Expenditures**

Account #	Expenditure By Department	2014 Actual	2015 Estimated	2016 Budget	2017 Estimated
07 - City Attorney					
31600	Professional Services	17,290	30,497	15,000	15,000
	Subtotal Charges & Services	17,290	30,497	15,000	15,000
	Total - City Attorney	<u>17,290</u>	<u>30,497</u>	<u>15,000</u>	<u>15,000</u>
08 - Elections					
22100	Operating Materials & Supplies	7,382		10,000	
	Subtotal Charges & Services	7,382	0	10,000	0
	Total - Elections	<u>7,382</u>	<u>0</u>	<u>10,000</u>	<u>0</u>
12 - Finance					
12100	Salaries	259,593	258,315	263,482	263,482
14100	Social Security & Medicare	19,239	19,761	20,156	20,156
14200	Pension Contributions	12,676	12,916	13,174	13,174
15100	Group Insurance	52,925	55,866	57,908	57,908
15300	Worker's Compensation	558	601	560	560
15400	Unemployment				
	Subtotal Personnel	344,991	347,459	355,280	355,280
22100	Operating Materials & Supplies	4,368	5,800	5,800	5,800
31100	Liability Insurance	1,108	1,086	1,008	1,086
31300	Maintenance Agreement	5,445	5,627	5,630	5,630
31600	Professional Services				
32300	Printing	4,572	5,500	4,600	4,600
33100	Travel, Education & Training	1,184	1,200	1,500	1,500
33600	Dues, Memberships & Subscriptions	617	650	650	650
34100	Telephone	3,622	3,700	3,700	3,700
35200	Future Vehicle & Eq. Replacement	1,600	1,600	1,600	1,600
36200	Auditing Service	23,200	23,925	24,650	24,650
38100	Bank Charges	19,559	26,000	26,000	26,000
38500	IT	49	50	50	50
38710	Other Expenses	220	250	250	250
	Subtotal Charges & Services	65,544	75,388	75,438	75,516
	Total - Finance	<u>410,535</u>	<u>422,847</u>	<u>430,718</u>	<u>430,796</u>

**General Fund - 02
Expenditures**

Account #	Expenditure By Department	2014 Actual	2015 Estimated	2016 Budget	2017 Estimated
18 - General Government Buildings					
12200	Part-Time Salaries	10,711	13,114	13,377	13,377
14100	Social Security & Medicare	819	1,003	1,023	1,023
15300	Worker's Compensation	324	348	348	348
	Subtotal Personnel	11,854	14,465	14,748	14,748
22100	Operating Materials & Supplies	5,752	4,800	6,500	6,500
31100	Liability Insurance	8,560	8,793	8,200	8,400
31600	Professional Services	231	500	500	500
35250	Facility Maintenance Charge			8,121	8,121
34200	Natural Gas	11,314	10,000	10,000	10,000
34300	Electricity	26,053	26,000	26,000	26,000
34400	Trash Collections	2,736	2,700	2,700	2,700
34500	Water Service	1,903	1,700	1,700	1,700
34600	Sewer Service	1,746	1,516	1,516	1,516
35300	Repairs & Maintenance	11,927	12,500	35,000	12,500
	Subtotal Charges & Services	70,222	68,509	100,237	77,937
46200	Equipment				
	Subtotal Capital Outlay	0	0	0	0
Total - General Gov. Buildings		<u>82,076</u>	<u>82,974</u>	<u>114,985</u>	<u>92,685</u>

**General Fund - 02
Expenditures**

Account #	Expenditure By Department	2014 Actual	2015 Estimated	2016 Budget	2017 Estimated
20 - Police					
12100	Salaries	988,850	1,047,643	1,030,398	1,030,398
12200	Part-Time Salaries	15,340	15,223	15,527	15,527
12600	Cell Phone Stipend	1,124	1,120	1,120	1,120
13100	Overtime	16,286	17,500	17,500	17,500
14100	Social Security & Medicare	22,725	26,420	26,152	26,152
14200	Pension Contributions	92,024	98,866	97,074	97,074
15100	Group Insurance	245,287	234,031	267,989	267,989
15300	Worker's Compensation	33,288	41,701	42,000	42,000
15700	PD State Disability	22,399	24,198	23,749	23,749
	Subtotal Personnel	1,437,323	1,506,701	1,521,510	1,521,510
22100	Operating Materials & Supplies	40,977	34,000	35,000	35,000
22800	Uniforms & Protective Clothing	9,145	4,000	7,500	7,500
31100	Liability Insurance	18,448	21,720	20,167	21,000
31300	Maintenance Agreement	13,269	14,814	15,143	15,143
31600	Professional Services	220	5,630	3,500	3,500
32200	Advertising & Legal Notices	1,291	163	100	100
33100	Travel, Education & Training	9,126	11,741	10,000	10,000
33600	Dues, Memberships & Subscriptions	1,865	806	1,000	1,000
34100	Telephone	8,022	9,000	9,000	9,000
34200	Natural Gas	1,274	1,232	1,232	1,232
34300	Electricity	4,641	6,050	6,050	6,050
34400	Trash Collections	688	650	650	650
34500	Water Service	139	200	200	200
34600	Sewer Service	353	360	360	360
35100	Vehicle & Equipment Usage	67,935	37,135	39,379	39,379
35150	Fuel Usage		30,800	30,800	30,800
35200	Future Vehicle & Eq. Replacement	64,191	64,191	64,191	64,191
35250	Facility Maintenance Charge			2,442	2,442
35300	Repairs & Maintenance	2,093	2,000	2,000	2,000
36500	Medical Services	2,579	500	750	750
38500	IT	499	890	890	890
38710	Other Expenses		50		
38715	Task Force	5,000			
38721	Asset Forfeitures				
38731	Delta County				
38770	Crime Prevention	290	530	530	530
38771	SWAT	892	500	1,000	1,000
38775	Juvenile Diversion	9,666	9,838	9,617	9,900
38776	Rental	2,225	2,250	2,250	2,250
	Subtotal Charges & Services	264,828	259,050	263,751	264,867

2016 Delta Police Department Budget

Reduction of criminal activity as it affects the quality of life is our mission, and will continue to be as long as crime deprives citizens of their right to feel safe in their home.

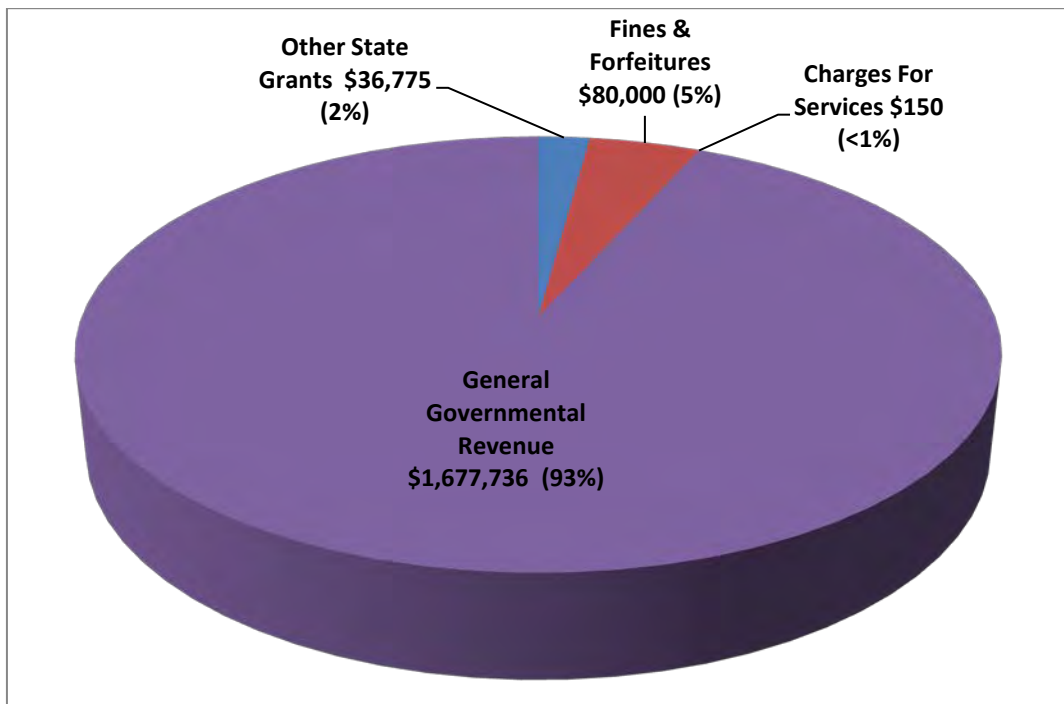
2015 Highlights:

- Received \$10,000.00 Victim Assistance Law Enforcement (VALE) Grant.
- Increased salaries for sergeants and patrol officers resulting from salary survey.
- Received P.O.S.T. training reimbursement costs of \$4,562.59
- Completed records audit to maintain compliance with retention and destruction schedules.

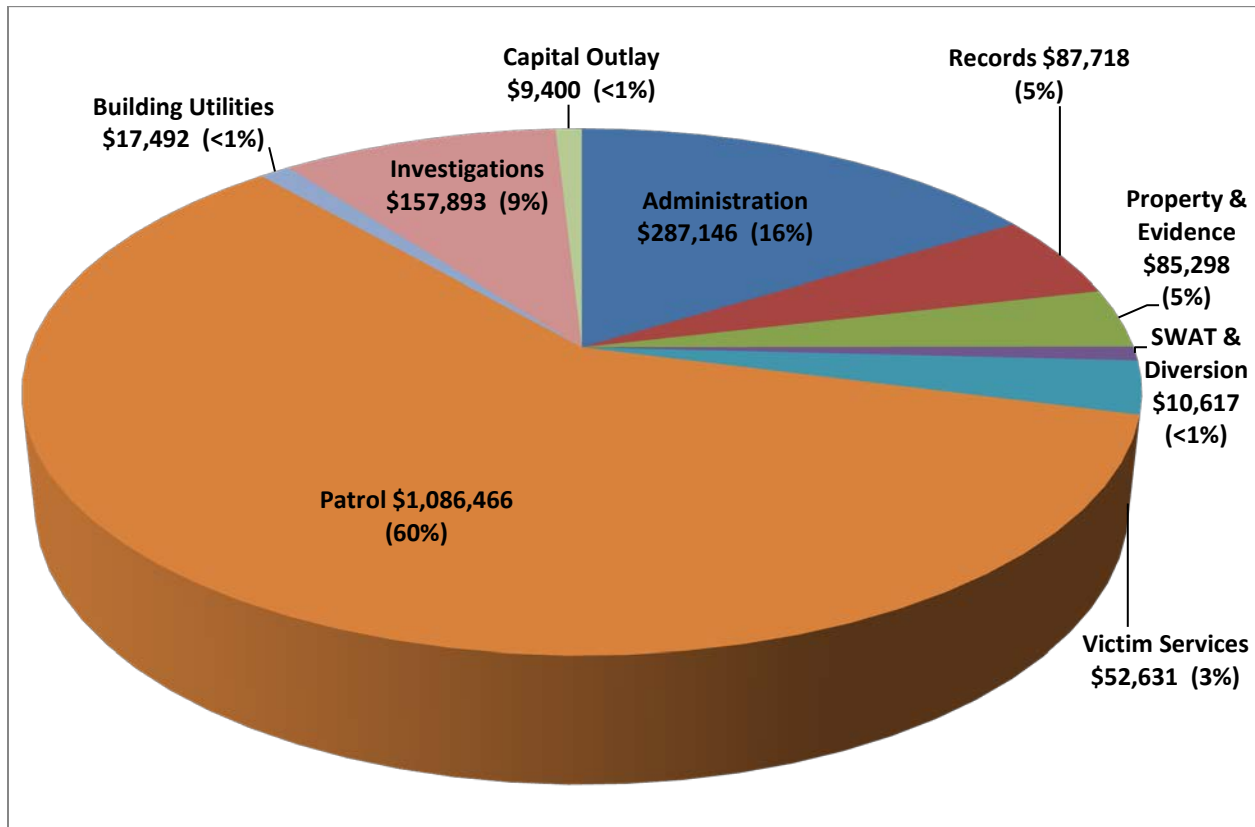
2016 Highlights:

- Receive another \$10,000 Victim Assistance Law Enforcement (VALE) Grant.
- Raise morale to help retention and reduce turnover.
- Concentrate training on the new detective position and patrol.
- Increase focus on community/problem oriented policing to build partnerships to reduce crime.
- Increase focus on patrol in neighborhoods to reduce thefts.
- Keep overtime reduced.
- Get the patrol staff back up to full staff.
- Seek grants to replace phased out equipment.

Revenue Breakdown: \$1,794,661



Expense Breakdown: \$1,794,661



Key Indicators:

	2014	2015
Favorable Rating: Customer Satisfaction	58%	55%
Favorable Rating: Ability to Maintain a Safe Community	59%	57%
Favorable Rating: Overall Effectiveness	56%	60%
Number of Officers per 1,000 Population	1.91	1.22
Total Expenditures per 1,000 Population	\$190,490	\$193,713
Dispatched Calls per 1,000 Population	1261*	890*
Top Priority Calls per 1,000 Population	31	40.11*
Person Crimes	101	159*
Property Crimes	401	384*
Arrests: Adult & Juvenile	332	194*
Arrests: DUI	25	20*

* Estimated

**General Fund - 02
Expenditures**

Account #	Expenditure By Department	2014 Actual	2015 Estimated	2016 Budget	2017 Estimated
42100	Buildings & Improvements	18,671			
46200	Equipment		13,596	9,400	
	Subtotal Capital Outlay	18,671	13,596	9,400	0
Total - Police		<u>1,720,822</u>	<u>1,779,347</u>	<u>1,794,661</u>	<u>1,786,377</u>
28 - GIS					
12100	Salaries		53,706	54,780	54,780
14100	Social Security & Medicare		4,109	4,191	4,191
14200	Pension Contributions		2,685	2,739	2,739
15100	Group Insurance		10,371	12,814	12,814
15300	Worker's Compensation		113	108	108
	Subtotal Personnel	0	70,984	74,632	74,632
22100	Operating Materials & Supplies		1,200	1,200	1,200
31100	Liability Insurance		78	62	65
31300	Maintenance Agreement		5,465	5,730	5,730
31600	Professional Services			500	500
32200	Advertising & Legal Notices				
33100	Travel, Education & Training			1,000	1,000
33600	Dues, Memberships & Subscriptions				
34100	Telephone		500	500	500
38500	IT		30	30	30
38710	Other Expenses		50	50	50
	Subtotal Charges & Services	0	7,323	9,072	9,075
Total - GIS		<u>0</u>	<u>78,307</u>	<u>83,704</u>	<u>83,707</u>

**General Fund - 02
Expenditures**

Account #	Expenditure By Department	2014 Actual	2015 Estimated	2016 Budget	2017 Estimated
29 - Building Official					
12100	Salaries		65,915	67,234	67,234
12200	Part-Time Salaries		1,000	1,000	1,000
13100	Overtime		200	350	350
14100	Social Security & Medicare		5,134	5,247	5,247
14200	Pension Contributions		3,296	3,362	3,362
15100	Group Insurance		12,814	15,753	15,753
15300	Worker's Compensation		246	246	246
	Subtotal Personnel	<u>0</u>	<u>88,605</u>	<u>93,191</u>	<u>93,191</u>
22100	Operating Materials & Supplies		300	300	300
31100	Liability Insurance		196	185	190
31300	Maintenance Agreement		900	900	900
31600	Professional Services		70	100	100
32200	Advertising & Legal Notices				
33100	Travel, Education & Training		1,237	1,300	1,300
33600	Dues, Memberships & Subscriptions		205	210	210
34100	Telephone		980	980	980
35100	Vehicle & Equipment Usage		1,075	1,161	1,161
35150	Fuel Usage		450	450	450
35200	Future Vehicle & Eq. Replacement		844	844	844
38500	IT		30	30	30
38710	Other Expenses		50	50	50
	Subtotal Charges & Services	<u>0</u>	<u>6,337</u>	<u>6,510</u>	<u>6,515</u>
	Total - Building Official	<u><u>0</u></u>	<u><u>94,942</u></u>	<u><u>99,701</u></u>	<u><u>99,706</u></u>
30 - Community Development					
12100	Salaries	191,599	61,840	136,780	136,780
12200	Part-Time Salaries	5,303			
12600	Cell Phone Stipend	1,124	267	1,120	1,120
13100	Overtime			100	100
14100	Social Security & Medicare	14,581	4,751	10,557	10,557
14200	Pension Contributions	9,529	3,092	6,839	6,839
15100	Group Insurance	38,575	8,500	22,921	22,921
15300	Worker's Compensation	477	131	132	132
	Subtotal Personnel	<u>261,188</u>	<u>78,581</u>	<u>178,449</u>	<u>178,449</u>

**General Fund - 02
Expenditures**

Account #	Expenditure By Department	2014 Actual	2015 Estimated	2016 Budget	2017 Estimated
22100	Operating Materials & Supplies	1,872	2,464	1,800	1,800
31100	Liability Insurance	416	168	158	160
31300	Maintenance Agreement	900	900	900	900
31600	Professional Services	1,630	1,500	1,500	1,500
32200	Advertising & Legal Notices			150	150
33100	Travel, Education & Training	1,849	2,037	2,500	2,500
33600	Dues, Memberships & Subscriptions	435	300	450	450
34100	Telephone	2,959	1,200	1,200	1,200
35100	Vehicle & Equipment Usage	1,525			
35200	Future Vehicle & Eq. Replacement	844			
38500	IT	123	190	190	190
38710	Other Expenses	187	100	100	100
	Subtotal Charges & Services	12,740	8,859	8,948	8,950
Total - Community Development		<u>273,928</u>	<u>87,440</u>	<u>187,397</u>	<u>187,399</u>

31 - Public Works Administration

22100	Operating Materials & Supplies	3,842			
22800	Uniforms & Protective Clothing				
31100	Liability Insurance	3,688			
31300	Maintenance Agreement	5,884			
31600	Professional Services				
32200	Advertising & Legal Notices	183			
33100	Travel, Education & Training	846			
33600	Dues, Memberships & Subscriptions	1,038			
34100	Telephone	2,198			
34200	Natural Gas	3,653			
34300	Electricity	2,614			
34400	Trash Collections	324			
34500	Water Service	230			
34600	Sewer Service	707			
35100	Vehicle & Equipment Usage	3,510			
35200	Future Vehicle & Eq. Replacement	2,289			
38500	IT	49			
38710	Other Expenses	50			
46200	Equipment	7,095			
	Subtotal Charges & Services	38,200	0	0	0
Total - Public Works Administration		<u>38,200</u>	<u>0</u>	<u>0</u>	<u>0</u>

**General Fund - 02
Expenditures**

Account #	Expenditure By Department	2014 Actual	2015 Estimated	2016 Budget	2017 Estimated
32 - Street Maintenance					
12100	Salaries	264,346	256,342	258,321	258,321
12200	Part-Time Salaries				
12600	Cell Phone Stipend	569	720	1,146	1,146
13100	Overtime	3,828	2,500	2,500	2,500
14100	Social Security & Medicare	19,934	19,856	20,040	20,040
14200	Pension Contributions	11,578	12,817	12,916	12,916
15100	Group Insurance	52,088	40,993	50,024	50,024
15300	Worker's Compensation	16,104	20,777	19,436	19,436
	Subtotal Personnel	368,447	354,006	364,384	364,384
22100	Operating Materials & Supplies	14,462	26,000	26,000	26,000
24600	Asphalt & Other Surfacing	20,780	15,000	15,000	15,000
31100	Liability Insurance		4,753	4,414	4,450
31300	Maintenance Agreement		2,621	2,625	2,625
31600	Professional Services		3,500	3,500	3,500
32200	Advertising & Legal Notices		250	250	250
33100	Travel, Education & Training	252	1,400	2,000	2,000
34100	Telephone		1,900	1,900	1,900
34200	Natural Gas		4,500	4,500	4,500
34300	Electricity	30,188	29,700	31,000	31,000
34400	Trash Collections		325	325	325
34500	Water Service		320	320	320
34600	Sewer Service		500	500	500
35100	Vehicle & Equipment Usage	88,500	89,955	99,441	99,441
35150	Fuel Usage		16,055	16,055	16,055
35200	Future Vehicle & Eq. Replacement	62,718	74,571	74,571	74,571
35250	Facility Maintenance Charge			1,031	1,031
36500	Medical Expenses	171	377	225	225
38500	IT		50	50	50
38710	Other Expenses	358	1,027	150	150
46200	Equipment			4,000	
	Subtotal Charges & Services	217,429	272,804	287,857	283,893
	Total - Street Maintenance	<u>585,876</u>	<u>626,810</u>	<u>652,241</u>	<u>648,277</u>

2016 Public Works Budget

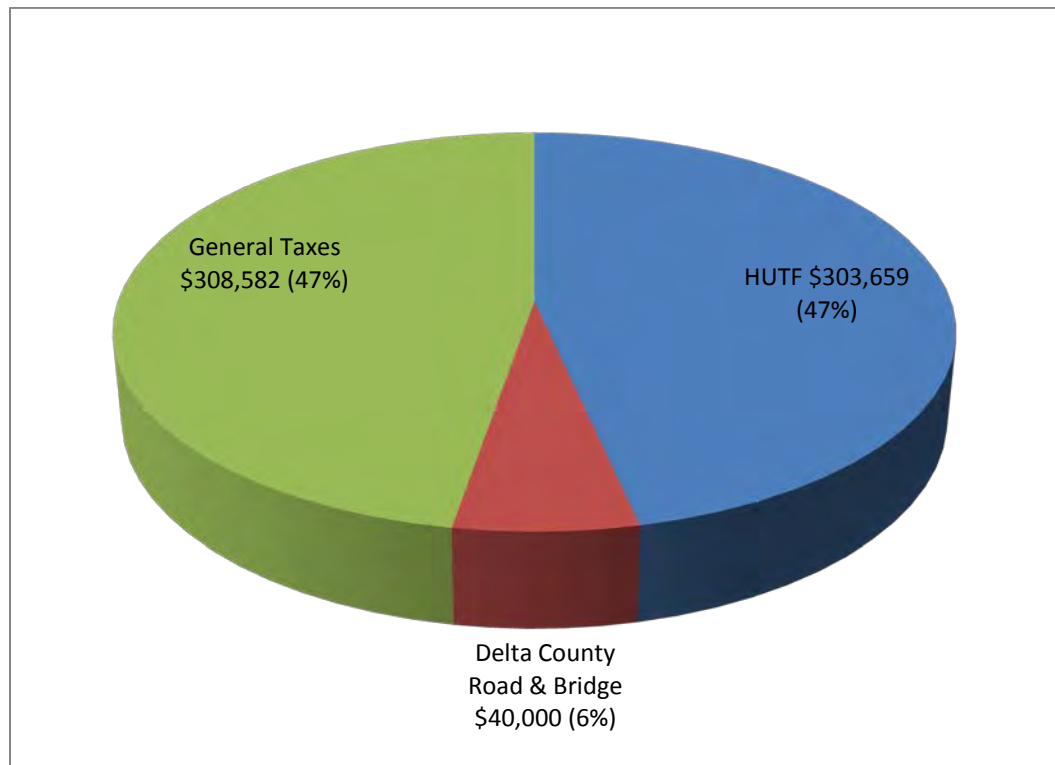
Summary:

Public Works operations in the General Fund primarily focus on maintenance activities. (Note: Money for capital projects comes from City Wide Capital Improvements and is not captured here.)

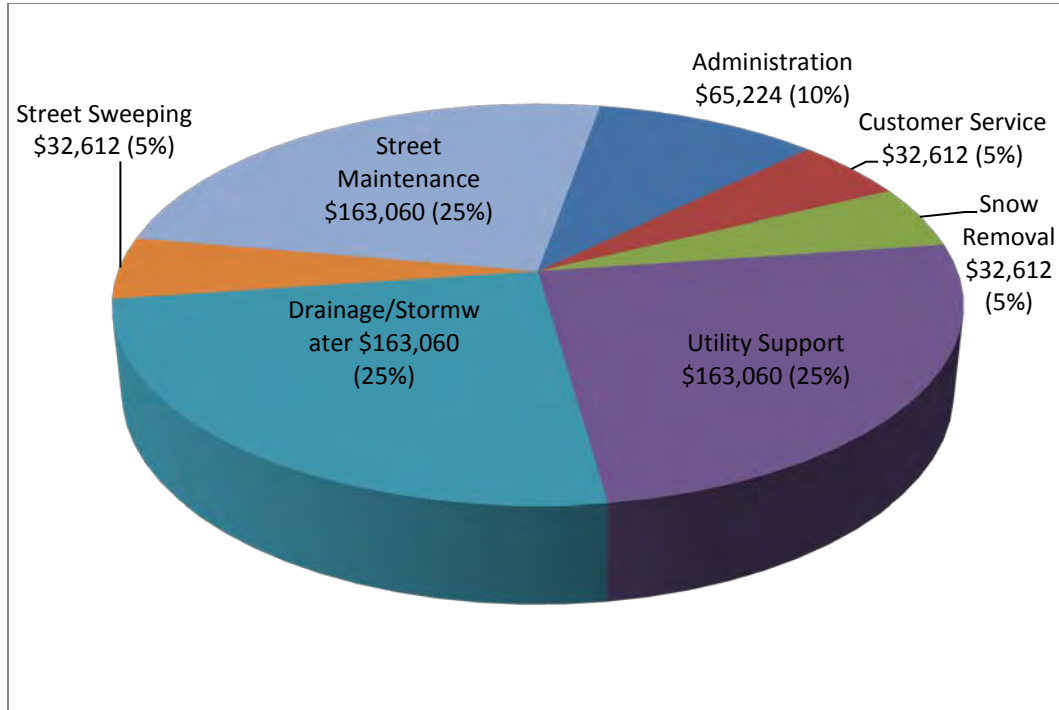
Annual Activities:

- Snow removal services as required
- Regular maintenance of streets including pot hole patching, painting, and crack sealing
- Regular maintenance of drainage infrastructure
- Traffic control services for parades and events
- Street sweeping services
- City engineering services and capital project inspections

Revenue Breakdown \$652,241



Expense Breakdown \$652,241



Key Indicators:

Citizen Survey Data

Street Maintenance	2013	2014	2015
% Favorable	39%	32%	32%
Street Sweeping			
% Favorable	53%	46%	44%
Snow Removal			
% Favorable	62%	68%	59%

**General Fund - 02
Expenditures**

Account #	Expenditure By Department	2014 Actual	2015 Estimated	2016 Budget	2017 Estimated
33 - Snow & Ice Removal					
22100	Operating Materials & Supplies	458			
33100	Travel, Education & Training	476			
35100	Vehicle & Equipment Usage	14,000			
35200	Future Vehicle & Eq. Replacement	9,564			
	Subtotal Charges & Services	24,498	0	0	0
	Total - Snow & Ice Removal	24,498	0	0	0
36 - Parking Facilities					
34300	Electricity	1,873			
	Subtotal Charges & Services	1,873	0	0	0
	Total - Parking Facilities	1,873	0	0	0
39 - Storm Water & Drainage					
22100	Operating Materials & Supplies	2,329			
31100	Liability Insurance	824			
31600	Professional Services	1,216			
34300	Electricity	48			
	Subtotal Charges & Services	4,417	0	0	0
	Total - Storm Water & Drainage	4,417	0	0	0
42 - Flood Control					
22100	Operating Materials & Supplies				
	Subtotal Charges & Services	0	0	0	0
	Total - Flood Control	0	0	0	0

**General Fund - 02
Expenditures**

Account #	Expenditure By Department	2014 Actual	2015 Estimated	2016 Budget	2017 Estimated
44 - Animal Control					
12100	Salaries				
12200	Part-Time Salaries				
14100	Social Security & Medicare				
15300	Worker's Compensation				
	Subtotal Personnel	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
22100	Operating Materials & Supplies	832	250	250	250
31100	Liability Insurance	4,036	4,585	4,281	4,300
31600	Professional Services	4,115	1,800	2,000	2,000
33100	Travel, Education & Training				
33600	Dues, Memberships & Subscriptions				
34100	Telephone	651	625	625	625
34200	Natural Gas	2,064	2,650	2,650	2,650
34300	Electricity	963	1,000	1,000	1,000
34400	Trash Collections	144	240	240	240
34500	Water Service	284	300	300	300
34600	Sewer Service	465	500	500	500
35100	Vehicle & Equipment Usage	3,000	2,000	2,121	2,121
35150	Fuel Usage		1,000	1,000	1,000
35200	Future Vehicle & Eq. Replacement	1,138	1,138	1,138	1,138
35250	Facility Maintenance Charge			2,333	2,333
35300	Repairs & Maintenance	1,135	1,770	3,000	3,000
38500	IT	16	20	20	20
38710	Other Expenses				
	Subtotal Charges & Services	<u>18,843</u>	<u>17,878</u>	<u>21,458</u>	<u>21,477</u>
42100	Buildings & Improvements			21,000	5,000
	Subtotal Capital Outlay	<u>0</u>	<u>0</u>	<u>21,000</u>	<u>5,000</u>
Total - Animal Control		<u><u>18,843</u></u>	<u><u>17,878</u></u>	<u><u>42,458</u></u>	<u><u>26,477</u></u>

**General Fund - 02
Expenditures**

Account #	Expenditure By Department	2014 Actual	2015 Estimated	2016 Budget	2017 Estimated
45 - Code Enforcement					
12100	Salaries	40,138	41,954	42,793	42,793
12600	Cell Phone Stipend	321	321	321	321
14100	Social Security & Medicare	2,910	3,234	3,298	3,298
14200	Pension Contributions	2,006	2,098	2,140	2,140
15100	Group Insurance	14,242	14,297	12,767	12,767
15300	Worker's Compensation	825	627	588	588
	Subtotal Personnel	60,442	62,531	61,907	61,907
22100	Operating Materials & Supplies	70	119	200	200
31100	Liability Insurance	2,724	2,869	2,664	2,700
31300	Maintenance Agreement	600	600	600	600
31609	Abatement				
33100	Travel, Education & Training				
33600	Dues, Memberships & Subscriptions				
35100	Vehicle & Equipment Usage	1,765			
35150	Fuel Charges		85		
35200	Future Vehicle & Eq. Replacement	1,642			
38500	IT	25	30	30	30
38710	Other Expenses	50	50	50	50
	Subtotal Charges & Services	6,876	3,753	3,544	3,580
Total - Code Enforcement		<u>67,318</u>	<u>66,284</u>	<u>65,451</u>	<u>65,487</u>

**General Fund - 02
Expenditures**

Account #	Expenditure By Department	2014 Actual	2015 Estimated	2016 Budget	2017 Estimated
47 - Cemetery					
12100	Salaries	25,587	32,760	32,588	32,588
12200	Part - Time Salaries			6,247	6,247
12600	Cell Phone Stipend	247	320	320	320
14100	Social Security & Medicare	1,947	2,531	2,995	2,995
14200	Pension Contributions	1,022	1,638	1,629	1,629
15100	Group Insurance	6,386	14,311	12,698	12,698
15300	Worker's Compensation	5,076	5,696	5,696	5,696
	Subtotal Personnel	40,265	57,256	62,174	62,174
22100	Operating Materials & Supplies	6,094	6,500	6,500	6,500
22200	Chemicals & Lab Supplies	4,029	4,750	4,750	4,750
31100	Liability Insurance	460	484	449	460
31300	Maintenance Agreement	150	157	160	160
31350	Tree & Landscaping	967		1,000	1,000
31600	Professional Services	113		200	200
34300	Electricity	2,406	2,750	2,750	2,750
34400	Trash Collections	324	350	350	350
34500	Water Service	39,521	40,000	40,000	40,000
34600	Sewer Service	300	325	350	350
35100	Vehicle & Equipment Usage	12,560	7,770	8,239	8,239
35150	Fuel Usage		4,790	4,790	4,790
35200	Future Vehicle & Eq. Replacement	9,613	9,613	9,613	9,613
36500	Medical Expenses	115		300	300
38710	Other Expenses	50		750	750
46200	Equipment	2,981			
	Subtotal Charges & Services	79,683	77,489	80,201	80,212
Total - Cemetery		<u>119,948</u>	<u>134,745</u>	<u>142,375</u>	<u>142,386</u>

**General Fund - 02
Expenditures**

Account #	Expenditure By Department	2014 Actual	2015 Estimated	2016 Budget	2017 Estimated
60 - Parks					
12100	Salaries	286,752			
12200	Part - Time Salaries	98,491			
12300	Other Compensation				
12600	Cell Phone Stipend	2,406			
14100	Social Security & Medicare	28,973			
14200	Pension Contributions	13,420			
15100	Group Insurance	65,484			
15300	Worker's Compensation	14,577			
15400	Unemployment	17,597			
	Subtotal Personnel	527,700	0	0	0
22100	Operating Materials & Supplies	37,652			
22200	Chemicals & Lab Supplies	14,690			
31100	Liability Insurance	6,313			
31350	Tree & Landscaping				
31600	Professional Services	3,069			
32200	Advertising & Legal Notices	17			
33100	Travel, Education & Training	110			
33600	Dues, Memberships & Subscriptions	85			
34100	Telephone	1,763			
34200	Natural Gas	2,508			
34300	Electricity	15,083			
34400	Trash Collections	5,670			
34500	Water Service	41,867			
34600	Sewer Service	1,150			
35100	Vehicle & Equipment Usage	58,390			
35150	Fuel Usage				
35200	Future Vehicle & Eq. Replacement	41,013			
35300	Repairs & Maintenance	668			
36500	Medical Expenses	484			
38500	IT	74			
38710	Other Expenses	532			
	Subtotal Charges & Services	231,138	0	0	0
46200	Equipment				
	Subtotal Capital Outlay	0	0	0	0
	Total - Parks	<u>758,838</u>	<u>0</u>	<u>0</u>	<u>0</u>

**General Fund - 02
Expenditures**

Account #	Expenditure By Department	2014 Actual	2015 Estimated	2016 Budget	2017 Estimated
64 - Horse Arena					
22100	Operating Materials & Supplies				
34300	Electricity	101			
34500	Water Service	233			
34600	Sewer Service	300			
35100	Vehicle & Equipment Usage	380			
35150	Fuel Usage				
35200	Future Vehicle & Eq. Replacement	561			
	Subtotal Charges & Services	1,575	0	0	0
	Total - Horse Arena	1,575	0	0	0
65 - Visitor Center					
22100	Operating Materials & Supplies				
34300	Electricity				
34400	Trash Collections				
34500	Water Service				
34600	Sewer Service				
31600	Professional Services				
	Subtotal Charges & Services	0	0	0	0
42100	Improvements Other Than Buildings				
	Subtotal Capital Outlay	0	0	0	0
	Total - Visitor Center	0	0	0	0
76 - Culture					
12100	Part-Time Salaries	6,044			
14100	Social Security & Medicare	462			
15300	Worker's Compensation	180			
	Subtotal Personnel	6,686	0	0	0
22100	Operating Materials & Supplies	315	37		
31100	Liability Insurance	8,472	8,688	8,283	8,283
34100	Telephone	1,138	950	950	950
34300	Electricity	114	175	175	175
38500	IT	138	139	139	139
38870	Cost of Sales	145			
	Subtotal Charges & Services	10,322	9,989	9,547	9,547
	Total - Culture	17,008	9,989	9,547	9,547

**General Fund - 02
Expenditures**

Account #	Expenditure By Department	2014 Actual	2015 Estimated	2016 Budget	2017 Estimated
77 - IT					
22100	Operating Materials & Supplies	452	5,192	2,000	2,000
31600	Professional Services	53,066	26,000	18,000	18,000
33600	Dues, Memberships & Subscriptions	5,940	1,704	8,000	8,000
38710	Other Expenses	1,640			
46200	Equipment		5,058		
	Subtotal Charges & Services	<u>61,098</u>	<u>37,954</u>	<u>28,000</u>	<u>28,000</u>
	Total - IT	<u>61,098</u>	<u>37,954</u>	<u>28,000</u>	<u>28,000</u>
90 - Non - Departmental					
22100	Operating Materials & Supplies	2,260	1,500	2,000	2,000
31100	Liability Insurance	6,868	9,207	8,549	8,600
31300	Maintenance Agreement	6,514	5,700	5,700	5,700
32100	Postage	5,743	7,888	7,500	7,500
34100	Telephone	6,711	6,200	6,200	6,200
37100	Lease Agreement	720	1,000	1,000	1,000
38710	Other Expenses	100	1,085	1,000	1,000
38715	Tabor Refund				
38720	Insurance Deductible	3,175	2,500	5,000	5,000
	Subtotal Charges & Services	<u>32,091</u>	<u>35,080</u>	<u>36,949</u>	<u>37,000</u>
	Total - Non - Departmental	<u>32,091</u>	<u>35,080</u>	<u>36,949</u>	<u>37,000</u>
95 - Transfers To Other Funds					
39015	Transfer to Conservation Trust Fund	10,000			
39018	Transfer to Parks & Rec. Fund				
39019	Transfer To C.W.C.I. Fund		200,000		
39072	Transfer to Dental Fund	16,000	15,000	16,000	16,000
	Total: Transfers to Other Funds	<u>26,000</u>	<u>215,000</u>	<u>16,000</u>	<u>16,000</u>
	Total - General Fund	<u>4,679,853</u>	<u>4,221,959</u>	<u>4,205,121</u>	<u>4,105,277</u>

Conservation Trust Fund

	Estimated <u>2015</u>	Budget <u>2016</u>	Estimated <u>2017</u>
Fund Balance	262,939	278,217	216,342
Revenues:			
Intergovernmental	91,000	91,000	91,000
Income from Investments	<u>125</u>	<u>125</u>	<u>125</u>
Total Revenue =	91,125	91,125	91,125
Expenditures:			
Capital Outlay	<u>75,847</u>	<u>153,000</u>	<u>40,000</u>
Total Expenditures =	75,847	153,000	40,000
Fund Balance	278,217	216,342	267,467

Conservation Trust Fund - 15
Revenue - 00

Account : Revenues by Source		2014 Actual	2015 Estimated	2016 Budget	2017 Estimated
Intergovernmental Revenues					
63440	Lottery Proceeds	<u>84,774</u>	<u>91,000</u>	<u>91,000</u>	<u>91,000</u>
	Subtotal Intergov. Revenues	<u>84,774</u>	<u>91,000</u>	<u>91,000</u>	<u>91,000</u>
Income From Investments					
66110	Interest on Investments	<u>117</u>	<u>125</u>	<u>125</u>	<u>125</u>
	Sub. Income From Investments	<u>117</u>	<u>125</u>	<u>125</u>	<u>125</u>
66570	Other Revenues				
	Other Revenues	<u>10,000</u>			
	Sub. Other Revenues	<u>10,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total - Conservation Trust Fund		<u><u>94,891</u></u>	<u><u>91,125</u></u>	<u><u>91,125</u></u>	<u><u>91,125</u></u>

Conservation Trust Fund - 15 Expenditures

Account #	Expenditure By Department	2014 Actual	2015 Estimated	2016 Budget	2017 Estimated
24 - Parks Tree Program					
43200	Improvements other than Buildings	0			
	Total: Parks Tree Program	0	0	0	0
25 -Mountain View Park					
43200	Improvements other than Buildings	951	826		
	Total: Mountain View Park	951	826	0	0
27 -Cleland Park					
43200	Improvements other than Buildings	11,539	5,000	103,000	10,000
	Total: Cleland Park	11,539	5,000	103,000	10,000
29 -Confluence Park					
43200	Improvements other than Buildings	26,665	50,000	30,000	10,000
	Total: Confluence Park	26,665	50,000	30,000	10,000
30 - Tamarac Park					
43200	Improvements other than Buildings	11,139			
	Total: Tamarac Park	11,139	0	0	0
31 -Horse Arena					
43200	Improvements other than Buildings	1,325			
	Total: Horse Arena	1,325	0	0	0
32 -Cottonwood Park					
43200	Improvements other than Buildings	3,098	1,279		
	Total: Cottonwood Park	3,098	1,279	0	0
33 - H-38 Road					
43200	Improvements other than Buildings	4,277			
	Total: H-38 Road	4,277	0	0	0

Conservation Trust Fund - 15 Expenditures

Account #	Expenditure By Department	2014 Actual	2015 Estimated	2016 Budget	2017 Estimated
60 - Parks Development					
22100	Operating Materials & Supplies	0	10,625		
	Subtotal Charges & Services	0	10,625	-	-
43200	Improvements other than Buildings	9,207	8,117	20,000	20,000
	Subtotal Capital Outlay	9,207	8,117	20,000	20,000
	Total: Parks Development	9,207	18,742	20,000	20,000
62 - Visitor Center Development					
43200	Improvements other than Buildings	260			
	Total: Visitor Center Development	260	0	0	0
65 - River Property					
43200	Improvements other than Buildings				
	Total: River Property	0	0	0	0
66 - Main Street Landscaping					
43200	Improvements other than Buildings				
	Total: River Property	0	0	0	0
67 - Garnet Mesa Ditch					
43200	Improvements other than Buildings	12,028			
	Total: Garnet Mesa Ditch	12,028	0	0	0
Total Conservation Trust Fund		80,489	75,847	153,000	40,000

2016 PARKS & RECREATION FUND BUDGET

Summary:

The Parks & Recreation Department serves all citizens of this community, including youth through seniors. The department offers facilities/parks & activities to enhance the quality of life for those citizens that take part in our parks & recreation programs provided. Exercises & outdoor activities are provided to enhance the heart, body and mind as it improves and maintains a healthy community.

2015 Highlights:

- Vote to combine Parks & Recreation was approved by the citizens
- Contract snack bar opened in the Recreation Center
- Recreation and Facilities hired a maintenance employee and reduced expenses
- Improved Customer Service at the Recreation Center according to the Citizen Survey
- Working with Pubic Works, the new parking lot at the Pavilion was completed
- Removed unstable ground on the peninsula at Confluence Lake and developed a new Handicap friendly fishing/walking area
- Repaired the erosion to the bridge at Confluence Lake
- Installed infrastructure to medians on truck route

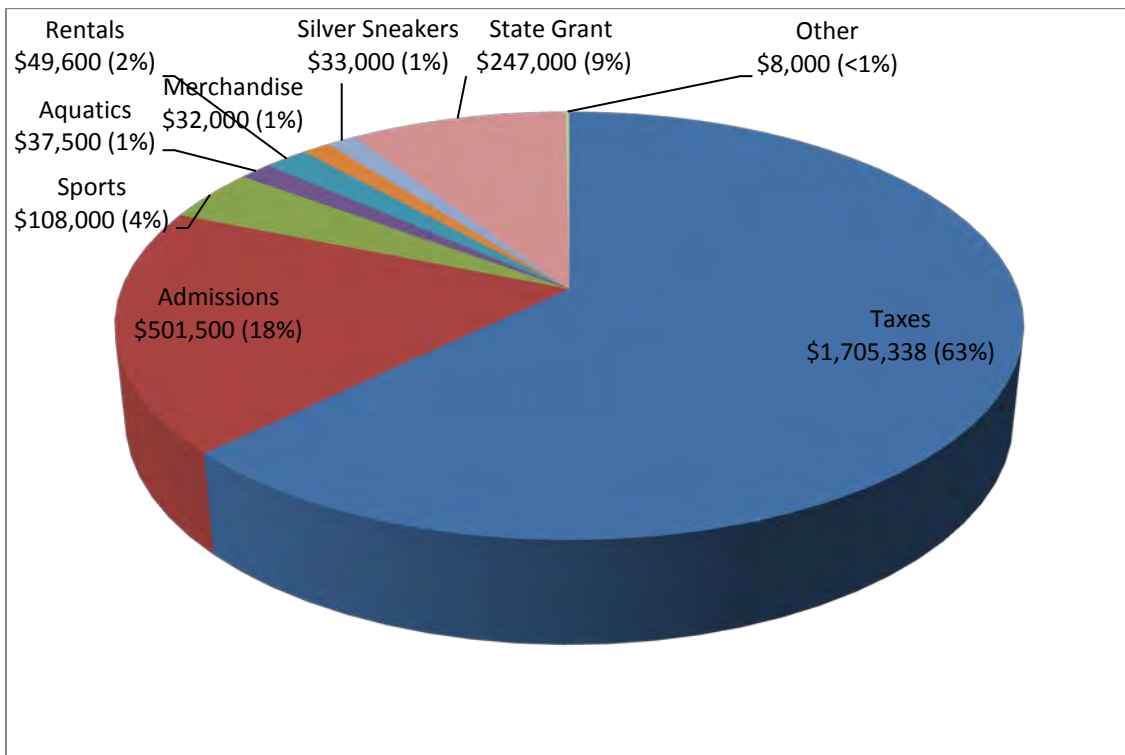
2016 Highlights:

- Continue to analyze needs for the community and continue to enhance our customer service rating
- Continue development of efficiencies within the departments
- Utilize Parks, Recreation and Golf marketing dollars
- Complete the landscaping of the areas at Pavilion Parking Lot and new peninsula area
- Pursue GOCO grant to replace Tennis Courts at Cleland Park
- Focus on repairs at Confluence Park trails and pavilions
- Install outdoor fitness equipment

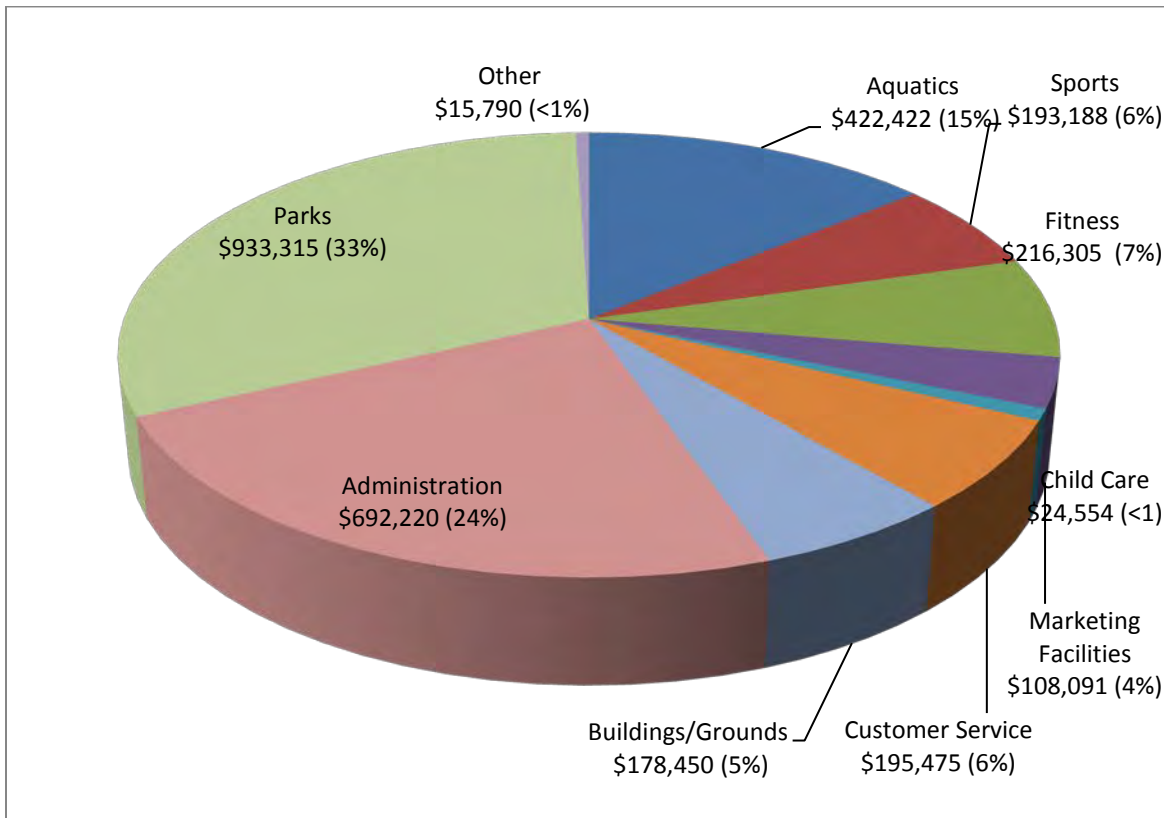
Key Indicators			
	2013	2014	2015
Customer Satisfaction per Survey	78%	59%	72%
Total Visits	137,378	150,956	157,021
Cost per visit	*\$12.28	\$13.62	\$15.12
Memberships & Punch Card members	3,436	4,275	4639
Childcare participant	3,784	2,398	2,726
Rentals at Recreation Center	246	**153	260
Rentals events NOT accommodated	102	72	45
Satisfaction Quality of Sports Fields	76%	67%	60%
Satisfaction with Flowers Program	97%	95%	93%

**Loss of Leisure Programs

Revenue Breakdown \$2,721,938



Expense Breakdown \$2,979,811



Parks & Recreation Fund

	Estimated 2015	Budget 2016	Estimated 2017
Fund Balance	760,650	565,962	308,090
Revenues:			
Taxes	1,688,701	1,705,338	1,722,142
Admissions	491,500	501,500	501,500
Fees	40,000	40,000	40,000
Youth	40,934	68,000	68,000
Aquatics	35,000	37,500	37,500
Rental	50,945	49,600	49,600
Miscellaneous	76,978	320,000	73,000
Other Financing Sources	0	0	0
Total Revenue =	2,424,058	2,721,938	2,491,742
Expenditures:			
Personnel	1,513,235	1,580,688	1,580,688
Charges & Services	1,026,823	1,081,623	1,071,975
Capital Outlay	78,688	317,500	104,000
Transfer to Other Funds	0	0	0
Total Expenditures =	2,618,746	2,979,811	2,756,663
Fund Balance	565,962	308,090	43,169
Minimum Reserve Fund Balance	654,687	744,953	689,166
Available Fund Balance	-88,724	-436,863	-645,997

Parks & Recreation Fund - 18
Revenue - 00

Account #	Revenues by Source	Combined 2014 Actual	2015 Estimated	2016 Budget	2017 Estimated
Taxes					
61310	Sales Tax	1,643,489	1,663,701	1,680,338	1,697,142
61320	Use Tax	27,731	25,000	25,000	25,000
	Subtotal Taxes	1,671,220	1,688,701	1,705,338	1,722,142
Admissions					
64670	Recreation Center Memberships	179,483	172,000	172,000	172,000
64603	Fitness Training Revenue	46,841	42,000	42,000	42,000
64677	School Programs	8,500	6,500	6,500	6,500
64610	Leisure Recreation Fees	10,989	11,000	11,000	11,000
64611	General Daily Admissions	150,260	160,000	160,000	160,000
64614	General Punch Passes	107,797	100,000	110,000	110,000
	Subtotal Admissions	503,870	491,500	501,500	501,500
Fees					
64665	Adult Sports	34,200	40,000	40,000	40,000
	Subtotal Fees	34,200	40,000	40,000	40,000
Youth					
64660	Youth Sports	31,786	40,934	68,000	68,000
	Subtotal Youth	31,786	40,934	68,000	68,000
Aquatics					
64673	Other Swimming Pool	6,882	7,000	7,500	7,500
64674	Swimming Lessons & Classes	18,380	28,000	30,000	30,000
	Subtotal Aquatics	25,262	35,000	37,500	37,500
Rental					
66230	Other Rentals	46	50	50	50
66235	Equipment Rental	4,507	4,000	4,000	4,000
66250	Recreation Facility	29,798	33,000	34,000	34,000
66260	Recreation Field	1,925	3,575	450	450
66240	Horse Arena Rental	1,042	220	500	500
66270	Parks Rental	5,335	5,000	5,500	5,500
66275	Snack Bar Rental	1,488	5,100	5,100	5,100
	Subtotal Rental	44,141	50,945	49,600	49,600

Parks & Recreation Fund - 18
Revenue - 00

Account #	Revenues by Source	Combined 2014 Actual	2015 Estimated	2016 Budget	2017 Estimated
Miscellaneous					
63330	Other State Grants			247,000	
64652	Concessions Sales - Sports	6,286	7,000	1,500	1,500
64680	Concessions Sales	1,437			
64681	Sales of Merchandise	37,475	31,320	32,000	32,000
64683	Child Care Fees	3,985	5,500	4,000	4,000
66474	Silver Sneakers	27,664	31,000	33,000	33,000
66477	Silver & Fit	1,989	708	1,300	1,300
66536	Advertising	600	900	700	700
66570	Other	2,815			
	Subtotal Miscellaneous	82,251	76,428	319,500	72,500
Income From Investments					
66110	Interest on Investments	621	550	500	500
	Sub. Income From Investments	621	550	500	500
Other Financing Sources					
67702	Transfer From				
	Total Subsidies	0	0	0	0
Total - Parks & Recreation Fund		2,393,351	2,424,058	2,721,938	2,491,742

**Parks & Recreation Fund - 18
Expenditures**

		Combined			
		2014	2015	2016	2017
Account #	Expenditure By Department	Actual	Estimated	Budget	Estimated
50 -Aquatics					
12100	Salaries	102,081	88,920	91,080	91,080
12200	Part - Time Salaries	140,218	155,205	155,000	155,000
12600	Cell Phone Stipend	172	187	320	320
14100	Social Security & Medicare	18,343	18,690	18,850	18,850
14200	Pension Contributions	2,295	4,446	4,554	4,554
15100	Group Insurance	21,385	12,745	28,711	28,711
15300	Worker's Compensation	9,070	10,946	10,242	10,242
	Subtotal Personnel	293,564	291,139	308,757	308,757
22100	Operating Materials & Supplies	10,600	7,300	11,000	11,000
22200	Chemicals & Lab Supplies	17,285	21,140	18,000	18,000
22800	Uniforms & Protective Clothing		577	1,800	1,800
26150	Special Events			1,000	1,000
31100	Liability Insurance	20,824	21,543	20,690	21,000
32200	Advertising & Legal Notices	2,780	126	175	175
33100	Travel , Education & Training	3,182	3,931	1,500	1,500
35300	Repairs & Maintenance	8,599	10,546	10,000	10,000
36500	Medical Services	1,193	500	500	500
38710	Other	50			
	Subtotal Charges & Services	64,513	65,663	64,665	64,975
42100	Buildings & Improvement				
46200	Equipment	5,085	23,047	49,000	15,000
	Subtotal Capital Outlay	5,085	23,047	49,000	15,000
Total: Aquatics		<u>363,162</u>	<u>379,849</u>	<u>422,422</u>	<u>388,732</u>

**Parks & Recreation Fund - 18
Expenditures**

Expenditures		Combined			
Account #	Expenditure By Department	2014 Actual	2015 Estimated	2016 Budget	2017 Estimated
52 - Sports					
12100	Salaries	49,277	45,178	46,081	46,081
12200	Part - Time Salaries	50,054	55,000	70,000	70,000
12600	Cell Phone Stipend	321	320	320	320
13100	Overtime		1,254		
14100	Social Security & Medicare	7,312	7,784	8,905	8,905
14200	Pension Contributions	2,271	2,259	2,304	2,304
15100	Group Insurance	16,132	14,395	15,672	15,672
15300	Worker's Compensation	3,411	3,649	3,414	3,414
	Subtotal Personnel	128,778	129,839	146,696	146,696
22100	Operating Materials & Supplies	3,738	4,500	5,500	5,500
26925	Youth Sports	17,555	18,000	32,000	32,000
26950	Adult Sports	8,724	9,000	6,200	6,200
26952	Concessions - Sports	3,194	3,640		
31100	Liability Insurance	300	308	292	292
31600	Professional Services	455	1,596	500	500
33100	Travel , Education & Training	262	477	250	250
33600	Dues, Memberships & Subscriptions	160	120	200	200
35300	Repairs & Maintenance		25		
36500	Medical Services		769	1,500	1,500
38710	Other	2,157	50	50	
	Subtotal Charges & Services	36,545	38,485	46,492	46,442
46200	Equipment				
	Subtotal Capital Outlay	0	0	0	0
Total: Sports		165,323	168,324	193,188	193,138

**Parks & Recreation Fund - 18
Expenditures**

Expenditures		Combined			
Account #	Expenditure By Department	2014 Actual	2015 Estimated	2016 Budget	2017 Estimated
53 - Fitness					
12100	Salaries	68,037	57,158	58,302	58,302
12200	Part - Time Salaries	74,636	51,795	64,000	64,000
12600	Cell Phone Stipend	161	160	160	160
14100	Social Security & Medicare	10,817	8,347	9,368	9,368
14200	Pension Contributions	2,527	2,858	2,915	2,915
15100	Group Insurance	15,913	13,973	16,189	16,189
15300	Worker's Compensation	3,411	3,649	3,414	3,414
	Subtotal Personnel	175,502	137,940	154,348	154,348
22100	Operating Materials & Supplies	19,192	18,000	22,000	22,000
31100	Liability Insurance	160	169	157	160
31600	Professional Services	11,374	8,500	8,500	8,500
33100	Travel , Education & Training	5,415	3,000	2,500	2,500
33600	Dues, Memberships & Subscriptions	265	542	600	600
35300	Repairs & Maintenance	12,885	9,000	9,000	9,000
36500	Medical Services	224	50	200	200
38710	Other	70	100		
	Subtotal Charges & Services	49,585	39,361	42,957	42,960
46200	Equipment	29,842	7,995	19,000	35,000
	Subtotal Capital Outlay	29,842	7,995	19,000	35,000
Total: Fitness		254,929	185,296	216,305	232,308

**Parks & Recreation Fund - 18
Expenditures**

Expenditures		Combined			
Account #	Expenditure By Department	2014 Actual	2015 Estimated	2016 Budget	2017 Estimated
54 - Facility Operations					
12100	Salaries	46,981	45,968	46,887	46,887
12200	Part - Time Salaries	3,118	3,500	5,500	5,500
12600	Cell Phone Stipend	321	320	320	320
14100	Social Security & Medicare	3,593	3,809	4,032	4,032
14200	Pension Contributions	2,310	2,299	2,344	2,344
15100	Group Insurance	14,020	11,025	12,794	12,794
15300	Worker's Compensation	711	757	707	707
	Subtotal Personnel	71,054	67,677	72,584	72,584
22100	Operating Materials & Supplies	4,960	2,540	2,500	2,500
31100	Liability Insurance	160	169	157	160
31600	Professional Services	3,587	3,800	4,000	4,000
32200	Advertising & Legal Notices	28,878	24,101	26,000	26,000
33100	Travel , Education & Training	25	34	250	250
33600	Dues, Memberships & Subscriptions	77		100	100
34100	Telephone	254			
38710	Other Expenses	50	191	2,500	50
	Subtotal Charges & Services	37,991	30,835	35,507	33,060
Total: Facility Operations		109,045	98,512	108,091	105,644
55 - Child Care					
12200	Part - Time Salaries	26,161	22,000	22,000	22,000
14100	Social Security & Medicare	1,871	1,683	1,683	1,683
15300	Worker's Compensation	324	340	321	321
	Subtotal Personnel	28,356	24,023	24,004	24,004
22100	Operating Materials & Supplies	887	319	500	500
31100	Liability Insurance	52	52	50	50
	Subtotal Charges & Services	939	371	550	550
Total: Child Care		29,295	24,394	24,554	24,554

**Parks & Recreation Fund - 18
Expenditures**

Expenditures		Combined			
Account #	Expenditure By Department	2014 Actual	2015 Estimated	2016 Budget	2017 Estimated
60 - Customer Service					
12100	Salaries	82,740	80,854	79,475	79,475
12200	Part-Time Salaries	46,963	35,000	43,000	43,000
12600	Cell Phone Stipend	159	160	160	160
14100	Social Security & Medicare	9,557	8,875	9,382	9,382
14200	Pension Contributions	3,493	4,043	3,974	3,974
15100	Group Insurance	28,984	25,909	31,693	31,693
15300	Worker's Compensation	1,602	1,864	1,602	1,602
	Subtotal Personnel	173,498	156,705	169,285	169,285
22100	Operating Materials & Supplies	1,868	2,370	5,000	2,000
22400	Pro-Shop Supplies	20,528	15,025	18,000	18,000
22800	Uniforms	504	570	600	600
31100	Liability Insurance		140	140	140
33100	Travel , Education & Training	840	15	250	250
36500	Medical Expenses	112	214	200	200
38710	Other Expenses	185			
46200	Equipment	4,765		2,000	
	Subtotal Charges & Services	28,802	18,334	26,190	21,190
Total: Customer Service Rec Center		202,300	175,039	195,475	190,475

**Parks & Recreation Fund - 18
Expenditures**

		Combined			
		2014	2015	2016	2017
Account #	Expenditure By Department	Actual	Estimated	Budget	Estimated
64 - Buildings & Grounds Maintenance Rec Center					
12100	Salaries	46,007	61,169	67,870	67,870
12200	Part-Time Salaries	16,240	16,500	17,500	17,500
14100	Social Security & Medicare	4,497	5,942	6,531	6,531
14200	Pension Contributions	1,848	3,058	3,394	3,394
15100	Group Insurance	17,788	14,141	16,378	16,378
15300	Worker's Compensation	2,889	3,083	2,886	2,886
15400	Unemployment				
	Subtotal Personnel	89,269	103,893	114,558	114,558
22100	Operating Materials & Supplies	34,704	31,000	31,000	31,000
31100	Liability Insurance	188	192	192	192
31600	Professional Services				
33100	Travel , Education & Training			200	200
35300	Repairs & Maintenance	22,571	36,001	30,000	30,000
38710	Other Expenses	24	1,209		
	Subtotal Charges & Services	57,487	68,402	61,392	61,392
42100	Buildings & Improvement	31,753	45,000		45,000
46200	Equipment		2,646	2,500	9,000
	Subtotal Capital Outlay	31,753	47,646	2,500	54,000
Total: Building & Grounds Maint. Rec		<u>178,509</u>	<u>219,941</u>	<u>178,450</u>	<u>229,950</u>

**Parks & Recreation Fund - 18
Expenditures**

Expenditures		Combined			
Account #	Expenditure By Department	2014 Actual	2015 Estimated	2016 Budget	2017 Estimated
65 - Administration & General					
12100	Salaries	154,091	130,000	131,348	131,348
12200	Part-Time Salaries	1,587	290		
12600	Cell Phone Stipend	1,416	1,480	1,480	1,480
14100	Social Security & Medicare	11,693	10,080	10,161	10,161
14200	Pension Contributions	7,662	6,500	6,567	6,567
15100	Group Insurance	21,341	15,402	16,464	16,464
15300	Worker's Compensation	1,080	1,150	1,077	1,077
15400	Unemployment	3,568			
	Subtotal Personnel	202,438	164,902	167,098	167,098
22100	Operating Materials & Supplies	10,013	8,000	10,500	8,500
22400	Pro-Shop Supplies				
22800	Uniforms				
31100	Liability Insurance	30,433	32,285	30,258	30,400
31200	Copies	3,984	3,900	3,900	3,900
31300	Maintenance Agreement	2,634	2,800	3,300	3,300
31410	Accounting & Administration Fee	270,716	239,055	239,055	239,055
31600	Professional Services	2,930	686	1,000	1,000
33100	Travel , Education & Training	760	261	500	500
33600	Dues, Memberships & Subscriptions	432	664	760	760
34100	Telephone	6,471	6,314	6,314	6,314
34200	Natural Gas	51,654	90,000	90,000	90,000
34300	Electricity	113,206	115,000	115,000	115,000
34400	Trash Collections	2,649	3,054	3,054	3,054
34500	Water Service	8,235	9,500	9,500	9,500
34600	Sewer Service	3,930	4,000	4,000	4,000
35100	Vehicle & Equipment Usage	3,900	3,340	3,542	3,542
35150	Fuel Usage		560	560	560
35200	Future Vehicle & Eq. Replacement	2,953	2,953	2,953	2,953
35250	Facility Maintenance Charge			401	401
38500	IT	271	275	525	525
38710	Other	1,002	160		
	Subtotal Charges & Services	516,173	522,807	525,122	523,264
46200	Equipment				
	Subtotal Capital Outlay	0	0	0	0
Total: Administration & General		718,611	687,709	692,220	690,362

**Parks & Recreation Fund - 18
Expenditures**

Expenditures		Combined			
Account #	Expenditure By Department	2014 Actual	2015 Estimated	2016 Budget	2017 Estimated
80 - Parks					
12100	Salaries	286,752	218,075	181,906	181,906
12200	Part - Time Salaries	98,491	104,000	122,995	122,995
12300	Other Compensation				
12600	Cell Phone Stipend	2,406	1,280	1,280	1,280
14100	Social Security & Medicare	28,973	24,737	23,423	23,423
14200	Pension Contributions	13,420	10,904	9,095	9,095
15100	Group Insurance	65,484	48,722	56,658	56,658
15300	Worker's Compensation	14,577	19,399	18,000	18,000
15400	Unemployment	17,597	10,000	10,000	10,000
	Subtotal Personnel	527,700	437,116	423,357	423,357
22100	Operating Materials & Supplies	37,652	20,000	20,000	20,000
22200	Chemicals & Lab Supplies	14,690	18,000	11,000	11,000
31100	Liability Insurance	6,313	4,683	4,348	4,348
31350	Tree & Landscaping		12,011	11,000	11,000
31600	Professional Services	3,069	2,465	30,000	30,000
32200	Advertising & Legal Notices	17	35	200	200
33100	Travel, Education & Training	110		1,200	500
33600	Dues, Memberships & Subscriptions	85	200	150	150
34100	Telephone	1,763	1,750	1,750	1,750
34200	Natural Gas	2,508	2,500	2,500	2,500
34300	Electricity	15,083	15,000	17,500	17,500
34400	Trash Collections	5,670	6,400	6,400	6,400
34500	Water Service	41,867	42,000	50,000	50,000
34600	Sewer Service	1,150	1,275	1,275	1,275
35100	Vehicle & Equipment Usage	58,390	42,665	47,322	47,322
35150	Fuel Usage		15,725	15,725	15,725
35200	Future Vehicle & Eq. Replacement	41,013	41,013	41,013	41,013
35300	Repairs & Maintenance	668	1,800		
36500	Medical Expenses	484	172	500	500
38500	IT	74	75	75	75
38710	Other Expenses	532		1,000	1,000
	Subtotal Charges & Services	231,138	227,769	262,958	262,258
42100	Improvements Other Than Buildings			247,000	
	Subtotal Capital Outlay	0	0	247,000	0
Total - Parks		758,838	664,885	933,315	685,615

**Parks & Recreation Fund - 18
Expenditures**

		Combined			
		2014	2015	2016	2017
Account #	Expenditure By Department	Actual	Estimated	Budget	Estimated
85 - Horse Arena					
22100	Operating Materials & Supplies			500	500
34300	Electricity	101	20	250	250
34500	Water Service	233	100	550	550
34600	Sewer Service	300	100	300	300
35100	Vehicle & Equipment Usage	380	380	403	403
35150	Fuel Usage		420	420	420
35200	Future Vehicle & Eq. Replacement	561	561	561	561
	Subtotal Charges & Services	1,575	1,581	2,984	2,984
Total - Horse Arena		1,575	1,581	2,984	2,984
90 - Non - Departmental					
31100	Liability Insurance	5,428	5,715	5,306	5,400
38100	Bank Service Fees	5,256	7,500	7,500	7,500
	Subtotal Charges & Services	10,684	13,215	12,806	12,900
Total: Non - Departmental		10,684	13,215	12,806	12,900
Total - Parks & Recreation Fund		<u>2,792,271</u>	<u>2,618,746</u>	<u>2,979,811</u>	<u>2,756,663</u>

2016 City Wide Capital Improvements Fund Budget

Summary:

The City Wide Capital Improvements Fund (supported by a 1% Sales Tax) is used to pay for most capital improvement projects not captured in enterprise funds.

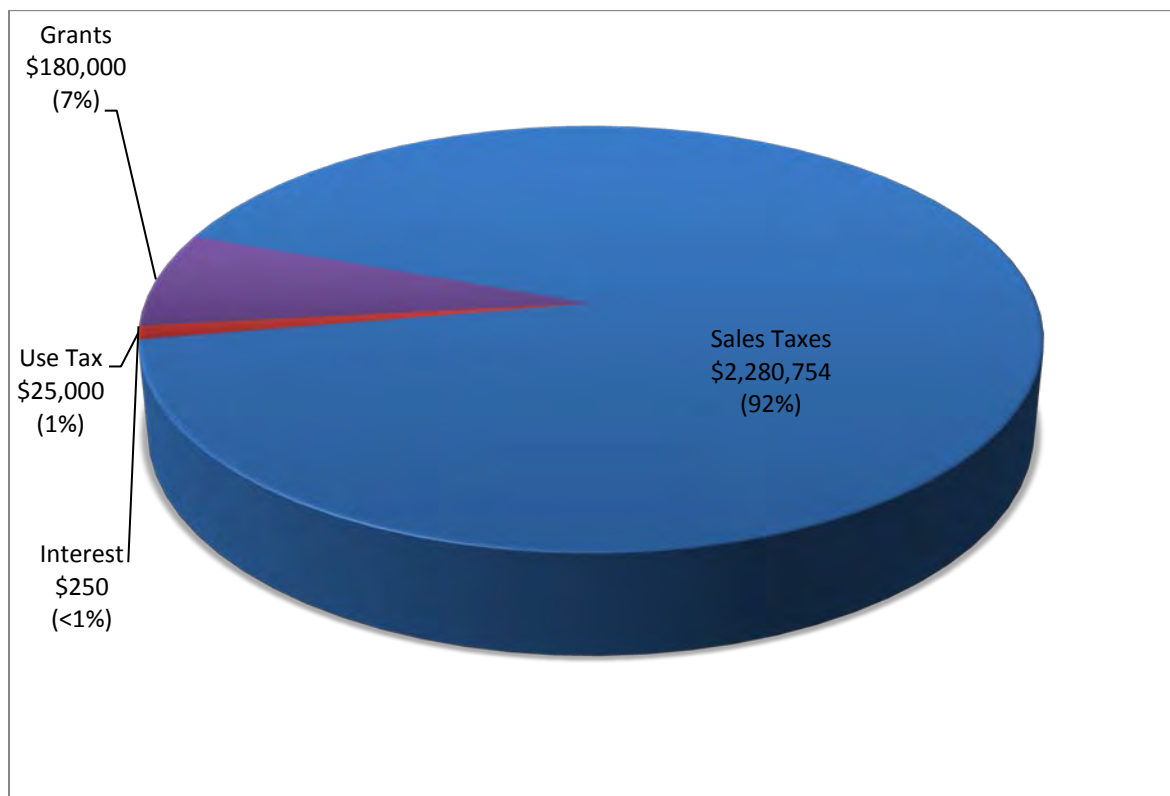
2015 Highlights:

- Construction of Phase 2 of Storm Drain Improvements on 2nd and 5th Streets
- Replacement of damaged and dilapidated sidewalk, curb, gutter, and ADA ramps
- Begin the access study in partnership with CDOT and Delta County for Hwy 50 north and Hwy 92
- Begin the City Hall remodel and expansion design
- Asphalt overlay of Palmer from 1st to 5th Streets
- Begin selection of Pavement Management software

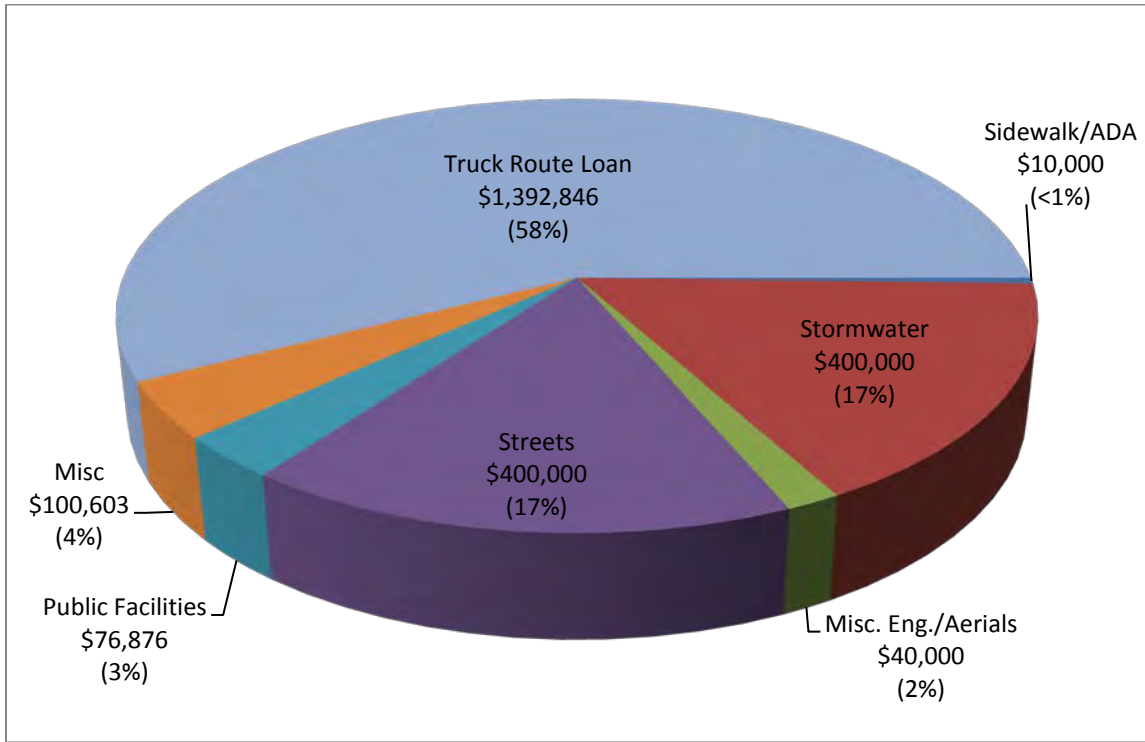
2016 Highlights:

- Begin storm water infrastructure upgrade in Main Street alleys from 2nd to 5th
- Asphalt overlays
- Replacement of damaged sidewalks, curb, gutter, and ADA ramps
- Finish access study
- Finish City Hall design
- Finish pavement management software selection and data collection

Revenue Total \$2,486,004



Expense Breakdown \$2,420,325



Key Indicators:

Street Related Expenditures

	2012	2013	2014	2015*
Streets	\$20,857	\$39,333	\$321,099	\$370,000
Concrete	\$27,574	\$39,379	\$35,374	\$30,000
Storm Water	\$15,264	\$429,143	\$50,030	\$1,300,000

*Estimated

C.W.C.I Fund

	Estimated <u>2015</u>	Budget <u>2016</u>	Estimated <u>2017</u>
Fund Balance	119,799	63,160	128,839
Revenues:			
Taxes	2,283,172	2,305,754	2,328,561
Income from Investments	395	250	250
Grants	1,205,000	180,000	0
Contributions for Construction			
Other Financing Sources	200,000		
Miscellaneous	<u>22,088</u>	<u>0</u>	<u>0</u>
Total Revenue =	3,710,655	2,486,004	2,328,811
Expenditures:			
Charges & Services	106,873	150,603	101,703
Capital Outlay	2,195,975	876,876	601,876
Transfers to Other Funds	<u>1,464,446</u>	<u>1,392,846</u>	<u>1,392,470</u>
Total Expenditures =	3,767,294	2,420,325	2,096,049
Fund Balance	63,160	128,839	361,602
Minimum Reserve	17,988	17,988	17,988
Available Fund Balance	45,172	110,851	343,613

**City Wide Capital Improvements - 19
Revenue - 00**

Account #	Revenues by Source	2014 Actual	2015 Estimated	2016 Budget	2017 Estimated
Taxes					
61310	Sales Tax	1,643,489	1,663,702	1,680,339	1,697,143
61320	Use Tax	27,725	25,000	25,000	25,000
61340	Delta County Sales Tax	588,584	594,470	600,415	606,419
	Subtotal Charges & Services	2,259,798	2,283,172	2,305,754	2,328,561
Income From Investments					
66110	Interest On Investments	2,982	395	250	250
	Subtotal Income From Investments	2,982	395	250	250
Miscellaneous Revenues					
63331	Grants		1,205,000	180,000	
66420	Contributions For Construction	802			
66230	Other Rental	12,801	4,000		
67210	Sale of Assets	45	18,088		
	Subtotal Miscellaneous Revenues	13,648	1,227,088	180,000	0
Other Financing Sources					
67702	Transfer from General Fund		200,000		
	Subtotal Financing Sources	0	200,000	0	0
Total:					
City Wide Capital Improvements Fund		<u>2,276,428</u>	<u>3,710,655</u>	<u>2,486,004</u>	<u>2,328,811</u>

City Wide Capital Improvements Fund - 19

Expenditures

Account #	Expenditure By Department	2014 Actual	2015 Estimated	2016 Budget	2017 Estimated
15 - Miscellaneous Engineering					
31600	Professional Services	500	30,000	40,000	15,000
	Total: Miscellaneous Engineering	<u>500</u>	<u>30,000</u>	<u>40,000</u>	<u>15,000</u>
25 - Sidewalk Projects					
31600	Professional Services	26,989		10,000	10,000
	Subtotal Charges & Services	<u>26,989</u>	<u>0</u>	<u>10,000</u>	<u>10,000</u>
43400	Shared Replacement Costs	1,985			
	Subtotal Capital Outlay	<u>1,985</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total: Sidewalk Projects	<u>28,974</u>	<u>0</u>	<u>10,000</u>	<u>10,000</u>
32 - Murals/Public Art					
31600	Professional Services	0			
	Total: Murals/Public Art	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
36 - ADA Compliance					
31600	Professional Services	6,400			
	Total: ADA Compliance	<u>6,400</u>	<u>0</u>	<u>0</u>	<u>0</u>
37 - Public Facilities					
31600	Professional Services	0	10,000	50,000	
34200	Natural Gas				
34300	Electricity		112		
34400	Trash Collections	144	135		
34500	Water Service	439	175		
34600	Sewer Service	300	193		
35250	Facility Maintenance Charge			1,876	1,876
38710	Other Expenses	1,583	360		
42100	Land & Buildings	70,495	535,000	25,000	
43100	Capital Construction				
	Subtotal Capital Outlay	<u>72,961</u>	<u>545,975</u>	<u>76,876</u>	<u>1,876</u>
	Total: Public Facilities	<u>72,961</u>	<u>545,975</u>	<u>76,876</u>	<u>1,876</u>

City Wide Capital Improvements Fund - 19

Expenditures

Account #	Expenditure By Department	2014 Actual	2015 Estimated	2016 Budget	2017 Estimated
48 - Street Improvements Project					
31600	Professional Services	321,099	350,000	400,000	400,000
	Subtotal Charges & Services	321,099	350,000	400,000	400,000
	Total: Street Improvements Project	321,099	350,000	400,000	400,000
50 - Truck Route					
31600	Professional Services		0	24,000	
	Subtotal Charges & Services	0	0	24,000	0
	Total: Truck Route	0	0	24,000	0
68 - Storm Water System Improvements					
31600	Professional Services	50,030	1,300,000	400,000	200,000
	Subtotal Charges & Services	50,030	1,300,000	400,000	200,000
	Total: Storm Water System Improvements	50,030	1,300,000	400,000	200,000
90 - CWCI Non-Departmental					
31100	Liability Insurance	3,960	4,170	3,900	4,000
31410	Accounting & Administration Fee	70,776	71,953	71,953	71,953
38100	Bank Service Fees	855	750	750	750
38715	Tabor Refund				
	Subtotal Charges & Services	75,591	76,873	76,603	76,703
	Total: Non-Departmental	75,591	76,873	76,603	76,703
94 & 95 - Transfers To Other Funds					
39002	Transfer To General Fund	150,000			
39080	Transfer To Capital Projects Fund	2,658,866	86,500		
39090	Transfer To Debt Service Fund	1,372,059	1,377,946	1,392,846	1,392,470
	Total: Transfers To Other Funds	4,180,925	1,464,446	1,392,846	1,392,470
Total: City Wide Capital Improvements		4,736,480	3,767,294	2,420,325	2,096,049

2016 Municipal Light & Power Fund Budget

Summary:

Municipal Light and Power provides electric service to residential, commercial, industrial and wholesale customers equating to approximately 47% of Delta's population.

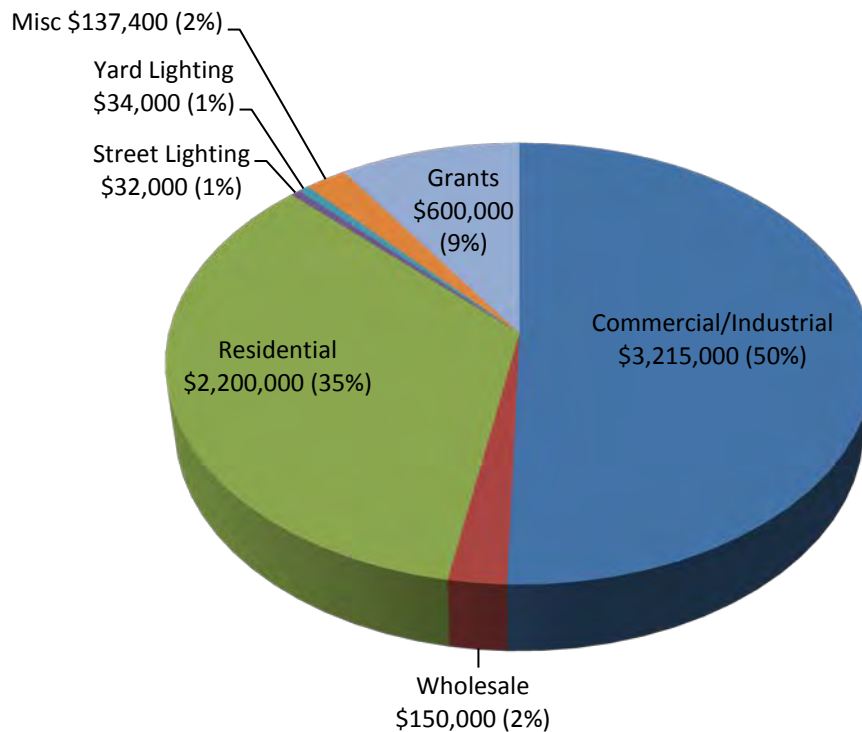
2015 Highlights:

- 9.64% increase in the cost of purchased power from MEAN started in April
- Acquisition of 80 customers on Garnet Mesa from DMEA

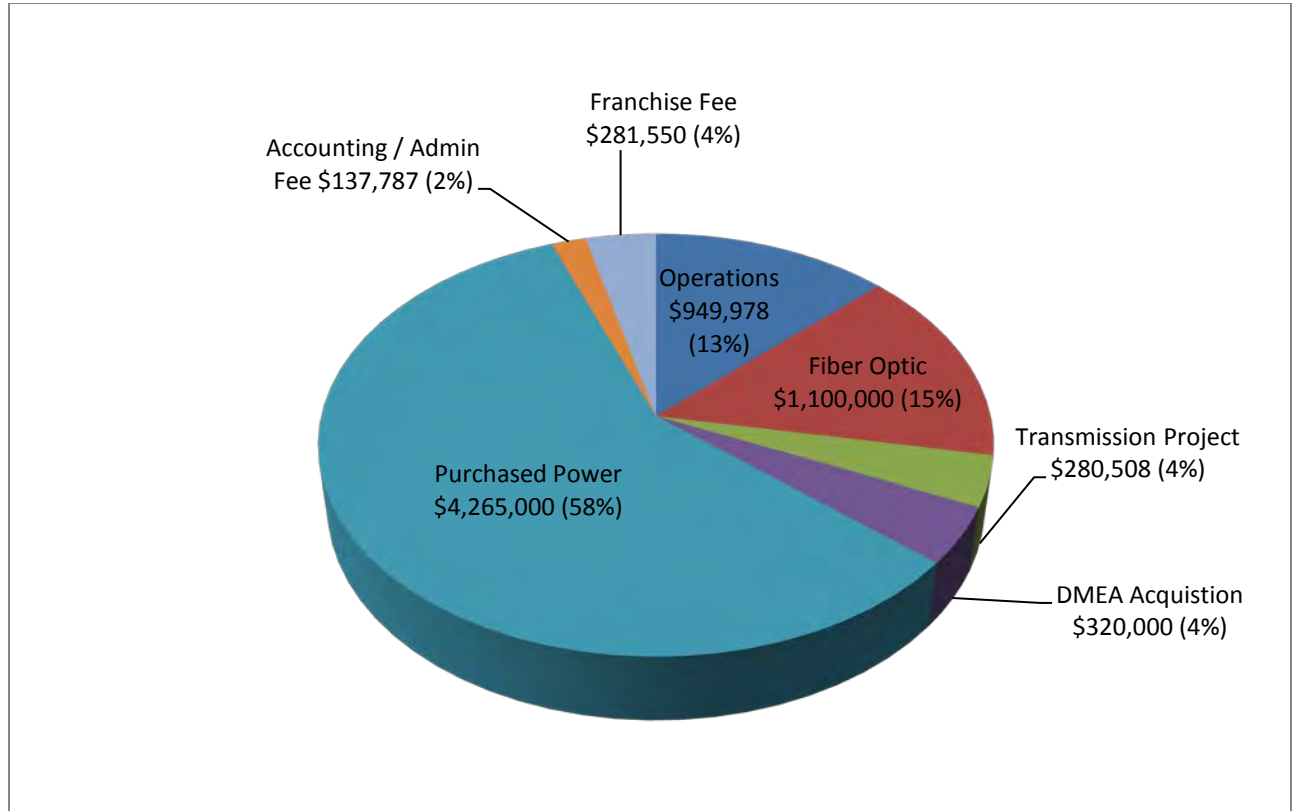
2016 Highlights:

- 5% anticipated increase in the cost of purchased power from MEAN in April
- Anticipate the acquisition of 76 customers on Garnet Mesa from DMEA
- Inclusion of \$500,000 to support the efforts for a fiber utility into Delta

Revenue Breakdown \$6,368,400



Expense Breakdown \$7,334,823



Key Indicators:

	2012	2013	2014	2015**	National Avg.
Reliability Rate	99.999%	99.999%	99.999%	99.997%	99.878%
Outage Time*	7.88	7.30	6.01	12.21	58.49

*Average outage per customer per year

**Estimated

M.L.&P. Fund

	Estimated 2015	Budget 2016	Estimated 2017
Net Position	<u>3,116,052</u>	<u>2,973,638</u>	<u>2,007,216</u>
Revenues:			
Charges & Services	5,756,000	5,671,000	5,671,000
Income from Investments	3,500	3,400	3,000
Miscellaneous	<u>94,000</u>	<u>694,000</u>	<u>94,000</u>
Total Revenue =	5,853,500	6,368,400	5,768,000
Expenditures:			
Personnel	463,265	481,889	481,889
Charges & Services	4,760,108	4,955,426	5,368,907
Capital Outlay	502,000	1,627,000	140,000
Debt Service	270,541	270,508	270,878
Transfers to Other Funds	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures =	5,995,914	7,334,823	6,261,674
Net Position	2,973,638	2,007,216	1,513,542
Minimum Reserve Net Position	1,313,343	1,379,829	1,466,449
Min.Capital Res. Net Position	<u>1,627,000</u>	<u>140,000</u>	<u>395,000</u>
Reserve Net Position	2,940,343	1,519,829	1,861,449
Unrestricted Net Position	33,295	487,387	-347,907

Municipal Light & Power Fund - 41
Revenue - 00

Account #	Revenues by Source	2014 Actual	2015 Estimated	2016 Budget	2017 Estimated
Charges & Services					
64410	Commercial User Charges	3,394,506	3,300,000	3,215,000	3,215,000
64415	Wholesale User Charges	161,352	150,000	150,000	150,000
64420	Residential User Charges	2,047,158	2,200,000	2,200,000	2,200,000
64440	Street Lighting Charges	32,729	32,000	32,000	32,000
64450	Yard Lighting Charges	30,340	34,000	34,000	34,000
64490	Other Charges For Services	37,981	40,000	40,000	40,000
	Subtotal Charges & Services	5,704,066	5,756,000	5,671,000	5,671,000
Income From Investments					
66110	Interest On Investments	3,012	3,500	3,400	3,000
	Subtotal Income From Investments	3,012	3,500	3,400	3,000
Miscellaneous Revenues					
63330	Other State Grants			600,000	
66230	Other Rental	13,566	13,500	13,500	13,500
66520	Sale Of Supplies & Materials	0	500	500	500
66570	Other Revenues	119,400	80,000	80,000	80,000
66575	MEAN - Capacity Credit				
66576	DMEA/Tri-State	1,400,863			
67220	Insurance Recoveries	4,172			
	Subtotal Miscellaneous Revenues	1,538,001	94,000	694,000	94,000
Total: Municipal Light & Power Fund		7,245,079	5,853,500	6,368,400	5,768,000

**Municipal Light & Power Fund - 41
Expenditures**

Account #	Expenditure By Department	2014 Actual	2015 Estimated	2016 Budget	2017 Estimated
35 - Substations					
31600	Professional Services	63,124		60,000	5,000
	Subtotal Capital Outlay	63,124	0	60,000	5,000
	Total Substations	<u>63,124</u>	<u>0</u>	<u>60,000</u>	<u>5,000</u>
36 - Transmission Project					
31600	Professional Services	12,340	2,000	10,000	10,000
38910	Principal Expense	145,995	152,667	159,650	167,372
38920	Interest Expense	126,018	117,874	110,858	103,506
	Subtotal Charges & Services	284,353	272,541	280,508	280,878
	Total Transmission Project	<u>284,353</u>	<u>272,541</u>	<u>280,508</u>	<u>280,878</u>
40 - Transmission System Rebuilding					
24400	Construction Materials & Supplies	79,573	70,000	100,000	100,000
31600	Professional Services			15,000	15,000
	Subtotal Capital Outlay	79,573	70,000	115,000	115,000
	Total Transmission System Rebuilding	<u>79,573</u>	<u>70,000</u>	<u>115,000</u>	<u>115,000</u>
41 - Street Lighting					
24400	Construction Materials & Supplies	2,160	5,000	5,000	5,000
	Subtotal Capital Outlay	2,160	5,000	5,000	5,000
	Total Street Lighting	<u>2,160</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
45 - Transmission & Distribution Extensions (DMEA)					
24400	Construction Materials & Supplies		400,000	320,000	
	Subtotal Capital Outlay	0	400,000	320,000	0
	Total Transmission & Distribution Extensions (DMEA)	<u>0</u>	<u>400,000</u>	<u>320,000</u>	<u>0</u>

**Municipal Light & Power Fund - 41
Expenditures**

Account #	Expenditure By Department	2014 Actual	2015 Estimated	2016 Budget	2017 Estimated
51 - Purchased Power					
31910	WAPA Bureau	162,722	165,000	165,000	168,300
31940	Municipal Energy Agency	<u>3,676,244</u>	<u>3,900,000</u>	<u>4,100,000</u>	<u>4,510,000</u>
	Subtotal Charges & Services	3,838,966	4,065,000	4,265,000	4,678,300
	Total Purchased Power	<u><u>3,838,966</u></u>	<u><u>4,065,000</u></u>	<u><u>4,265,000</u></u>	<u><u>4,678,300</u></u>
53 - Power Generation					
12100	Regular Salaries				
12600	Cell Phone Stipend				
13100	Overtime				
14100	Social Security				
14200	Pension Contribution				
15100	Group Insurance				
15300	Worker's Compensation				
	Subtotal Personnel Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
22100	Operating Materials & Supplies				
22800	Uniforms & Protective Clothing				
24200	Repair Parts & Materials				
25200	Fuel Oil				
25300	Oil & Lubricants				
31600	Professional Services				
32200	Advertising & Legal Notices				
33100	Travel, Education & Training				
33600	Dues, Memberships & Subscriptions				
34100	Telephone				
34200	Natural Gas				
34900	Alarm Systems				
35300	Repairs & Maintenance				
36500	Medical Services				
37100	Lease Expense				
38500	IT				
38710	Other Expenses				
38840	Energy Audit Program				
	Subtotal Charges & Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
42100	Buildings & Improvements	10,151			
46200	Equipment				
	Subtotal Capital Outlay	<u>10,151</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total: Power Generation	<u><u>10,151</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

**Municipal Light & Power Fund - 41
Expenditures**

Account #	Expenditure By Department	2014 Actual	2015 Estimated	2016 Budget	2017 Estimated
55 - Transmission & Distribution					
12100	Regular Salaries	319,407	350,148	357,151	357,151
12200	Part-Time Salaries				
12600	Cell Phone Stipend	1,240	1,148	1,148	1,148
13100	Overtime	2,046	2,000	2,000	2,000
14100	Social Security	25,103	27,027	27,563	27,563
14200	Pension Contribution	16,346	17,507	17,858	17,858
15100	Group Insurance	69,754	58,268	69,466	69,466
15300	Worker's Compensation	6,705	7,166	6,703	6,703
	Subtotal Personnel Services	440,601	463,265	481,889	481,889
22100	Operating Materials & Supplies	7,419	10,000	10,000	10,000
22800	Uniforms & Protective Clothing	1,924	2,000	2,000	2,000
24300	Street Lights Supplies	2,731	2,000	2,500	2,500
31300	Maintenance Agreement	915	1,000	1,000	1,000
31600	Professional Services	36,306	50,000	52,000	52,000
33100	Travel, Education & Training	3,308	5,000	5,000	5,000
33600	Dues, Memberships & Subscriptions	5,493	6,000	6,000	6,000
34100	Telephone	8,149	7,000	7,000	7,000
35100	Vehicle & Equipment Use & Maint.	42,174	34,069	39,641	39,641
35150	Fuel Usage		8,105	8,105	8,105
35200	Future Vehicle & Eq. Replacement	36,944	36,944	36,944	36,944
35300	Repairs & Maintenance	33,583	37,000	40,000	40,000
36500	Medical Services	283	250	250	250
37100	Lease Expenses	1,981			
38510	IT	74	400	400	400
38710	Other Expenses	155	300	300	300
	Subtotal Charges & Services	181,439	200,068	211,140	211,140
42100	Buildings & Improvements	1,921	20,000	10,000	
46200	Equipment	3,578	5,000	7,000	5,000
	Subtotal Capital Outlay	5,499	25,000	17,000	5,000
	Total: Transmission & Distribution	627,539	688,333	710,029	698,029
57 - Fiber Optic					
24400	Construction Materials & Supplies			1,100,000	
	Subtotal Capital Outlay	0	0	1,100,000	0
	Total: Fiber Optic	0	0	1,100,000	0

Municipal Light & Power Fund - 41
Expenditures

Account #	Expenditure By Department	2014 Actual	2015 Estimated	2016 Budget	2017 Estimated
58 - Administration & General					
31100	Liability Insurance	16,724	6,698	6,219	6,400
31410	Accounting & Administration Fee	130,563	137,787	137,787	137,787
31430	Franchise Tax Equivalents	285,472	285,800	281,550	281,550
31600	Professional Services	224	225	1,000	1,000
32100	Postage	8,523	10,000	7,000	7,000
33100	Travel Education & Training	2,652	4,500	4,500	4,500
33600	Dues, Memberships & Subscriptions	250	400	1,000	1,000
34200	Natural Gas	5,356	5,400	6,000	6,000
34400	Trash Collections	324	330	330	330
34500	Water Service	459	600	600	600
34600	Sewer Service	300	300	300	300
38400	Donations & Contributions	10,000	10,000		
38705	MEAN Litigation	23,773	32,000	32,000	32,000
38710	Other Expenses	0	1,000	1,000	1,000
38720	Insurance Deductible				
	Subtotal Charges & Services	484,620	495,040	479,286	479,467
	Total: Administration & General	<u>484,620</u>	<u>495,040</u>	<u>479,286</u>	<u>479,467</u>
94 & 95 - Transfers/Contributions To Other Funds					
39002	Transfer To General Fund				
39048	Transfer To Golf Course				
	Total: Transfers To Other Funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total: Municipal Light & Power Fund		<u>5,390,486</u>	<u>5,995,914</u>	<u>7,334,823</u>	<u>6,261,674</u>

2016 Sewer Fund Budget

Summary:

The City of Delta Sewer department provides wastewater collection and treatment service to residential, commercial, industrial and wholesale customers which equates to approximately 70% of Delta's population. Crews operate and maintain 60 miles of gravity collection lines, 1.25 miles of pressure main, 1099 manholes, 8 lift stations, and one 2 million gallon/day treatment plant.

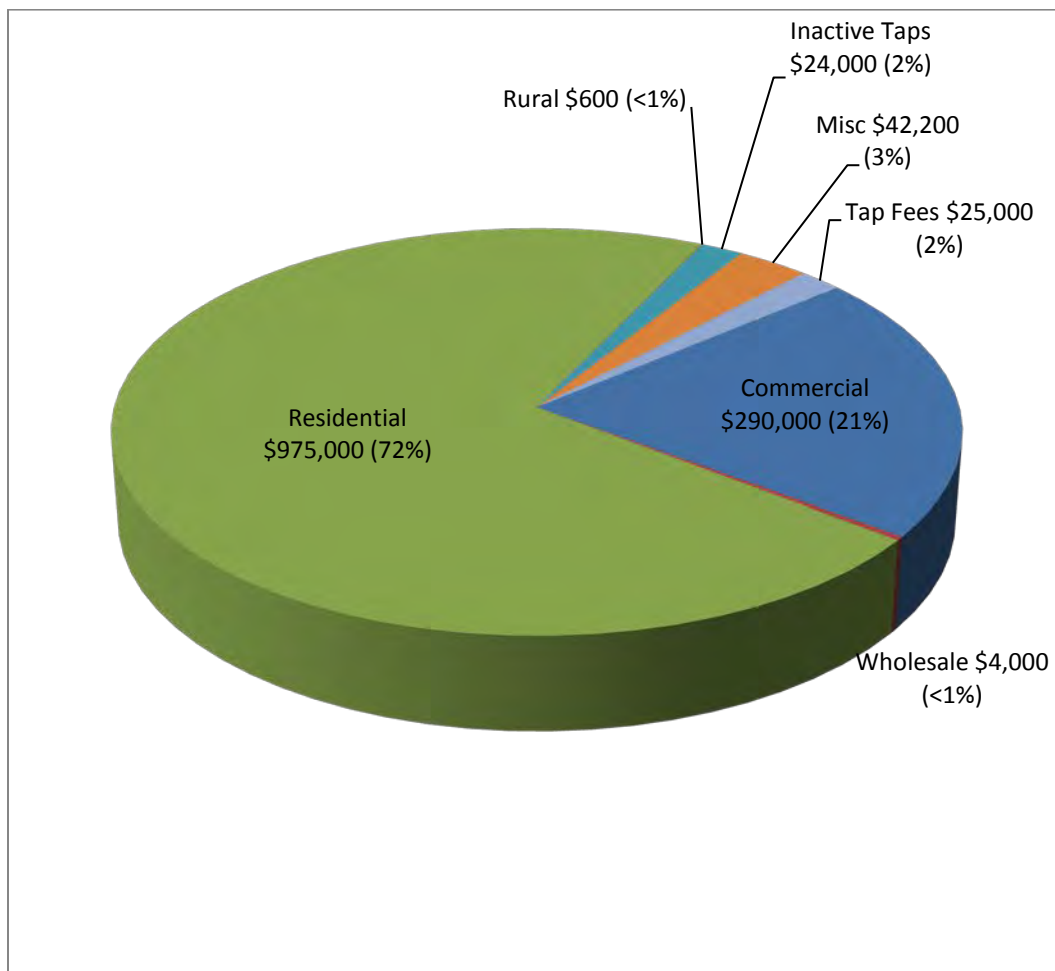
2015 Highlights:

- Continued investigation for Infiltration/Inflow.
- Extensive camera inspections of numerous collection lines.
- Replacement of aging infrastructure discovered during storm water project.
- Installation of backup effluent pumping station utilized during flooding events.

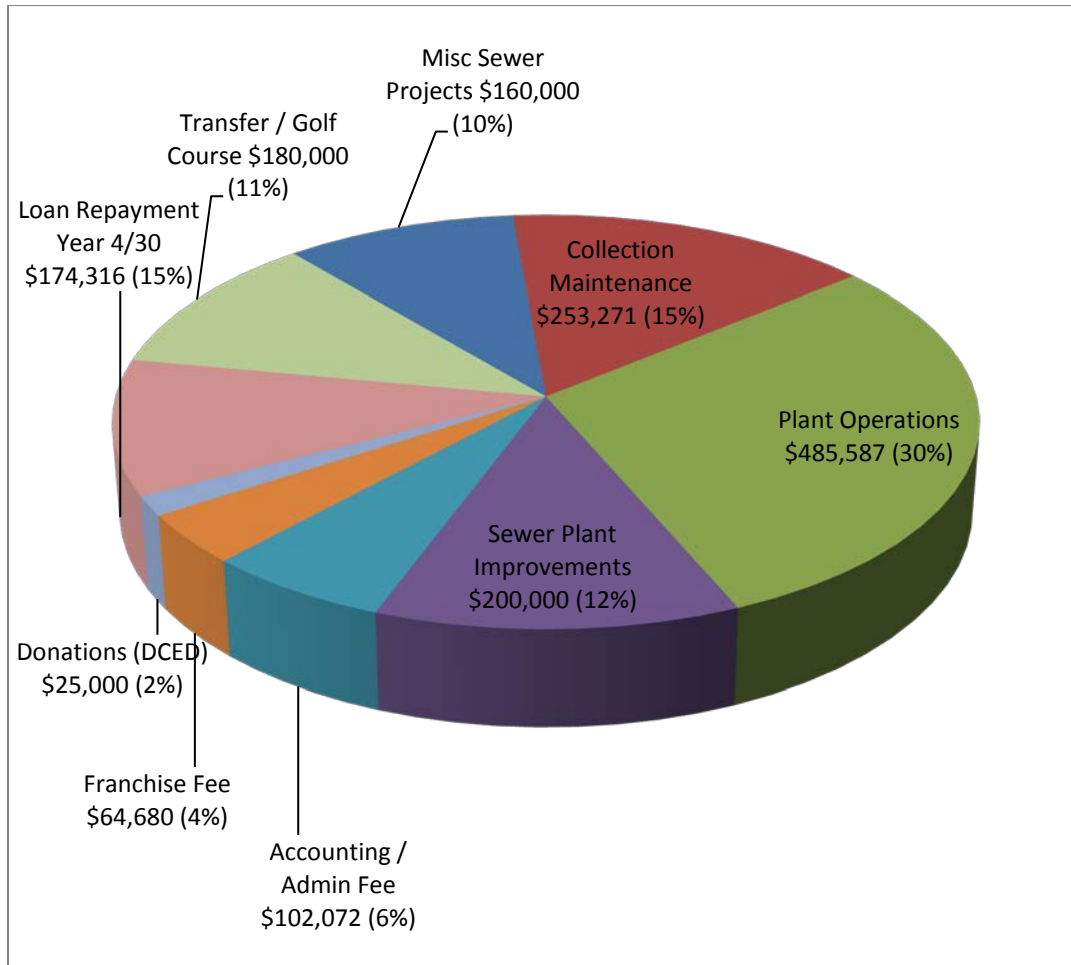
2016 Highlights:

- Continued investigation for Infiltration/Inflow.
- Replacement of the grit chamber at the wastewater plant.
- Replacement of aging infrastructure identified with new sewer camera.

Revenue Breakdown \$1,360,800



Expense Breakdown \$1,644,927



Key Indicators:

	2012	2013	2014	2015
Sewer treated at plant (gal)	371,570,000	358,770,000	350,000,000	344,925,000*
# of sewer backups	4	2	2	0
# of State violations	0	0	0	0

*Estimated

Sewer Fund

	Estimated <u>2015</u>	Budget <u>2016</u>	Estimated <u>2017</u>
Net Position	2,633,997	2,496,109	2,211,983
Revenues:			
Charges & Services	1,300,100	1,300,100	1,300,100
Income from Investments	3,700	3,500	3,000
Miscellaneous	<u>93,400</u>	<u>57,200</u>	<u>57,200</u>
Total Revenue =	1,397,200	1,360,800	1,360,300
Expenditures:			
Personnel	364,720	356,975	356,975
Charges & Services	716,052	583,636	573,844
Capital Outlay	100,000	350,000	350,000
Debt Service	174,316	174,316	174,316
Transfers to Other Funds	<u>180,000</u>	<u>180,000</u>	<u>180,000</u>
Total Expenditures =	1,535,088	1,644,927	1,635,135
Net Position	2,496,109	2,211,983	1,937,148
Minimum Reserve Net Position	417,009	406,969	404,521
Min.Capital Res. Net Position	<u>350,000</u>	<u>350,000</u>	<u>350,000</u>
Reserve Net Position	767,009	756,969	754,521
Unrestricted Net Position	1,729,100	1,455,014	1,182,627

Sewer Fund - 42
Revenue - 00

Account #	Revenues by Source	2014 Actual	2015 Estimated	2016 Budget	2017 Estimated
Charges & Services					
64410	Commercial User Charges	292,540	290,000	290,000	290,000
64415	Wholesale User Charges	4,536	4,000	4,000	4,000
64420	Residential User Charges	967,767	975,000	975,000	975,000
64430	Rural User Charges	600	600	600	600
64460	Inactive Tap User Fees	24,938	24,000	24,000	24,000
64490	Other Charges For Services	7,359	6,500	6,500	6,500
	Subtotal Charges & Services	1,297,740	1,300,100	1,300,100	1,300,100
Income From Investments					
66110	Interest On Investments	4,270	3,700	3,500	3,000
	Subtotal Income From Investment	4,270	3,700	3,500	3,000
Miscellaneous Revenues					
66230	Other Rental	4,700	4,500	4,200	4,200
66410	System Investment Fees	234,050	60,900	25,000	25,000
66570	Other Revenues	30,038	28,000	28,000	28,000
	Subtotal Miscellaneous Revenues	268,788	93,400	57,200	57,200
Total: Sewer Fund		1,570,798	1,397,200	1,360,800	1,360,300

Sewer Fund - 42
Expenditures

Account #	Expenditure By Department	2014 Actual	2015 Estimated	2016 Estimated	2017 Estimated
32 - Sewer Pretreatment					
12100	Regular Salaries				
12600	Cell Phone Stipend				
14100	Social Security				
14200	Pension Contribution				
15100	Group Insurance				
15300	Worker's Compensation				
	Subtotal Personnel Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
22100	Operating Materials & Supplies				
31600	Professional Services				
33100	Travel, Education & Training				
33600	Dues, Memberships, & Subscriptions				
34300	Electricity				
35100	Vehicle Equipment Use & Maint.				
35200	Future Vehicle & Eq. Replacement				
38710	Other Expenses				
	Subtotal Charges & Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
46200	Equipment				
	Subtotal Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total: Sewer Pretreatment	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>
33 - Miscellaneous Sewer Extensions					
24400	Construction Materials & Supplies	19,334	10,000	10,000	10,000
31600	Professional Services	<u>2,380</u>	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>
	Subtotal Materials & Supplies	<u>21,714</u>	<u>160,000</u>	<u>160,000</u>	<u>160,000</u>
	Total: Miscellaneous Sewer Ext.	<u><u>21,714</u></u>	<u><u>160,000</u></u>	<u><u>160,000</u></u>	<u><u>160,000</u></u>
34 - Sewer Collection					
12100	Regular Salaries	92,932	91,259	90,004	90,004
12600	Cell Phone Stipend	107	107	107	107
13100	Overtime	496	1,000	1,000	1,000
14100	Social Security	6,977	7,066	6,970	6,970
14200	Pension Contribution	4,609	4,563	4,500	4,500
15100	Group Insurance	13,638	11,854	12,789	12,789
15300	Worker's Compensation	<u>4,428</u>	<u>4,185</u>	<u>4,425</u>	<u>4,425</u>
	Subtotal Personnel Services	<u>123,187</u>	<u>120,034</u>	<u>119,795</u>	<u>119,795</u>

Sewer Fund - 42
Expenditures

Account #	Expenditure By Department	2014 Actual	2015 Estimated	2016 Estimated	2017 Estimated
22100	Operating Materials & Supplies	9,121	8,000	8,000	8,000
22800	Uniforms & Protective Clothing	193	1,000	500	500
24200	Repair Parts & Materials	216	3,000	5,000	5,000
31300	Maintenance Agreement	1,200	1,200	1,200	1,200
31600	Professional Services	1,289	6,005	15,000	15,000
33100	Travel, Education & Training	785	1,200	1,200	1,200
33600	Dues, Memberships, & Subscriptions	90	50	50	50
34100	Telephone	1,914	4,000	4,000	4,000
34200	Natural Gas	1,994	2,000	2,000	2,000
34300	Electricity	5,774	5,000	5,000	5,000
35100	Vehicle & Equipment Use & Maint.	33,763	28,200	29,904	29,904
35150	Fuel Usage		6,665	6,665	6,665
35200	Future Vehicle & Eq. Replacement	16,471	16,765	16,765	16,765
35300	Repairs & Maintenance				
37100	Lease Expense	941	1,000	1,000	1,000
38710	Other Expenses	185	500	500	500
	Subtotal Charges & Services	<u>73,936</u>	<u>84,585</u>	<u>96,784</u>	<u>96,784</u>
46200	Equipment	<u>7,760</u>	<u>70,000</u>	<u>10,000</u>	
	Subtotal Capital Outlay	<u>7,760</u>	<u>70,000</u>	<u>10,000</u>	<u>0</u>
	Total: Sewer Collection	<u><u>204,883</u></u>	<u><u>274,619</u></u>	<u><u>226,579</u></u>	<u><u>216,579</u></u>
36 - Sewer Plant Operations					
12100	Regular Salaries	184,502	175,407	169,283	169,283
12600	Cell Phone Stipend	899	827	827	827
13100	Overtime		110		
14100	Social Security	14,737	13,490	13,013	13,013
14200	Pension Contribution	9,735	8,770	8,464	8,464
15100	Group Insurance	45,403	40,096	40,503	40,503
15300	Worker's Compensation	<u>5,085</u>	<u>5,985</u>	<u>5,089</u>	<u>5,089</u>
	Subtotal Personnel Services	<u>260,361</u>	<u>244,686</u>	<u>237,180</u>	<u>237,180</u>

Sewer Fund - 42
Expenditures

Account #	Expenditure By Department	2014 Actual	2015 Estimated	2016 Estimated	2017 Estimated
22100	Operating Materials & Supplies	5,758	9,000	9,000	9,000
22200	Chemicals & Lab Supplies	21,754	25,000	25,000	25,000
22800	Uniforms & Protective Clothing	391	540	540	540
24200	Repair Parts & Materials	8,946	8,000	8,500	8,500
25100	Gas & Diesel	1,465	2,000	1,500	1,500
25300	Oil & Lubricants	1,382	1,720	1,720	1,720
31600	Professional Services	14,129	15,000	17,000	17,000
31820	Discharge Permits	6,559	7,000	7,000	7,000
33100	Travel, Education & Training	701	1,000	1,000	1,000
33600	Dues, Memberships, & Subscriptions	254	600	500	500
34100	Telephone	2,679	2,500	2,500	2,500
34200	Natural Gas	1,917	15,000	15,000	15,000
34300	Electricity	107,253	100,000	100,000	100,000
34400	Trash Collections	972	1,000	1,000	1,000
34500	Water Service	3,640	4,000	3,200	3,200
34600	Sewer Service	300	300	300	300
34900	Alarm Systems	0	440		
35100	Vehicle & Equipment Use & Maint.	4,200	1,825	2,294	2,294
35150	Fuel Usage		2,375	2,375	2,375
35200	Future Vehicle & Eq. Replacement	10,508	10,508	10,508	10,508
35250	Facility Maintenance Charge			196	196
35300	Repairs & Maintenance	4,271	8,700	8,700	8,700
36500	Medical Services	56	25	25	25
38500	IT	21	50	50	50
38710	Other Expenses	712	500	500	500
	Subtotal Charges & Services	197,868	217,083	218,408	218,408
46200	Equipment	22,081	30,000	30,000	30,000
	Subtotal Capital Outlay	22,081	30,000	30,000	30,000
Total: Sewer Plant Operations		<u>480,310</u>	<u>491,769</u>	<u>485,588</u>	<u>485,588</u>

Sewer Fund - 42
Expenditures

Account #	Expenditure By Department	2014 Actual	2015 Estimated	2016 Estimated	2017 Estimated
38 - Plant Expansion					
31600	Professional Services	164,947	50,000	200,000	200,000
	Subtotal Charges & Services	164,947	50,000	200,000	200,000
	Total: Plant Expansion	<u>164,947</u>	<u>50,000</u>	<u>200,000</u>	<u>200,000</u>
39 - Sewer Administration & General					
31100	Liability Insurance	16,476	11,623	10,792	11,000
31410	Accounting & Administration Fee	78,269	102,072	102,072	102,072
31430	Franchise Tax Equivalents	64,013	64,680	64,680	64,680
31200	Postage	8,523	8,500	8,500	8,500
32200	Advertising	60	25	25	25
33100	Travel, Education & Training	285	1,000	1,000	1,000
33600	Dues, Memberships & Subscriptions	559	500	500	500
34100	Telephone	288	225	225	225
38400	Donations & Contributions	10,000	10,000	25,000	25,000
38500	IT	123	250	250	250
38710	Other Expenses	5,254	3,309	3,200	3,200
38720	Insurance Deductible	10,500	2,200	2,200	2,200
	Subtotal Charges & Services	194,350	204,384	218,444	218,652
	Total: Sewer Admin. & General	<u>194,350</u>	<u>204,384</u>	<u>218,444</u>	<u>218,652</u>
90 - Sewer Fund Non-Departmental					
38910	Principal Payments	93,467	96,754	99,962	103,705
38920	Interest Expense	80,723	77,562	74,354	70,611
	Subtotal Prin. & Int. Charges	174,190	174,316	174,316	174,316
	Total: Sewer Non-Departmental	<u>174,190</u>	<u>174,316</u>	<u>174,316</u>	<u>174,316</u>
95 - Transfers To Other Funds					
39002	Transfer to General Fund	100,000			
39048	Transfer to Golf Course Fund	170,000	180,000	180,000	180,000
	Total: Transfers to Other Funds	<u>270,000</u>	<u>180,000</u>	<u>180,000</u>	<u>180,000</u>
Total: Sewer Fund		<u>1,510,394</u>	<u>1,535,088</u>	<u>1,644,927</u>	<u>1,635,135</u>

2016 Water Fund Budget

Summary:

The City of Delta Water department provides water service to residential, commercial, industrial and wholesale customers which equates to approximately 80% of Delta's population. Crews operate and maintain approximately 87 miles of distribution system piping, 464 fire hydrants, 1,464 water valves, and 3601 water meters.

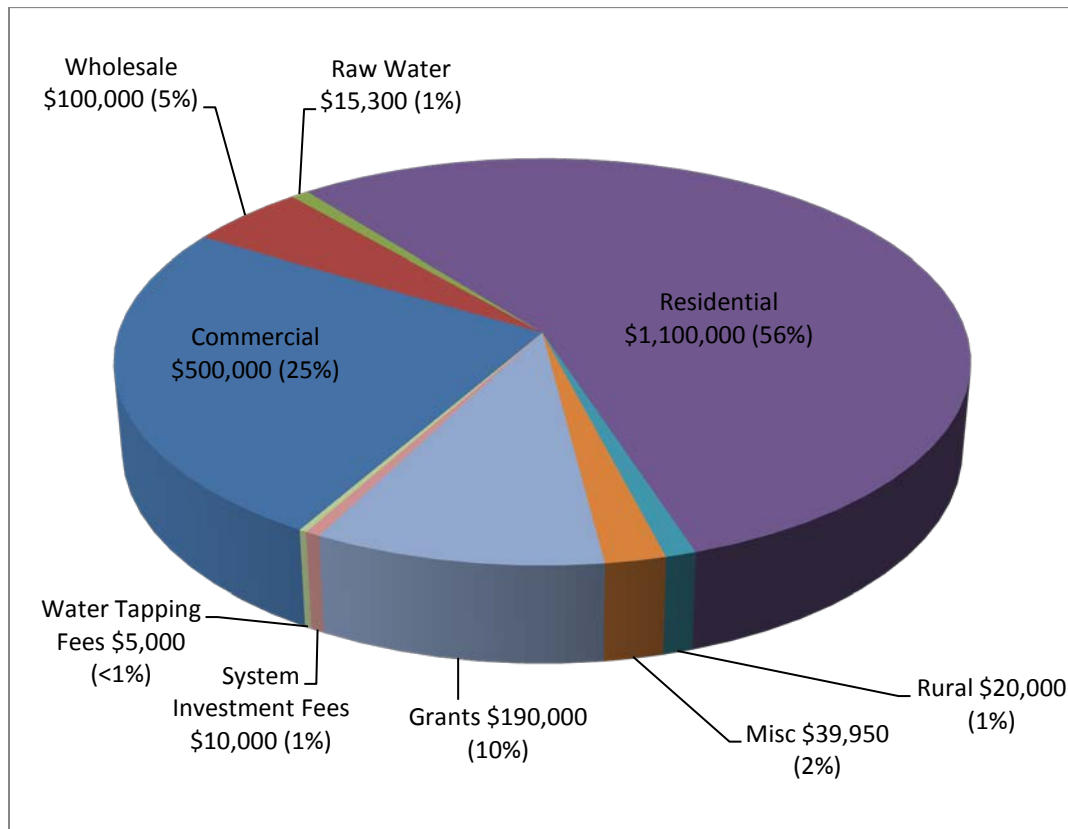
2015 Highlights:

- Started installation of new booster pump station at Pioneer/13th Street
- Replaced waterline on H-25 road in North Delta
- Inspected and cleaned water storage tanks
- Finished water line installation/replacement into Vine Street/Silver Street

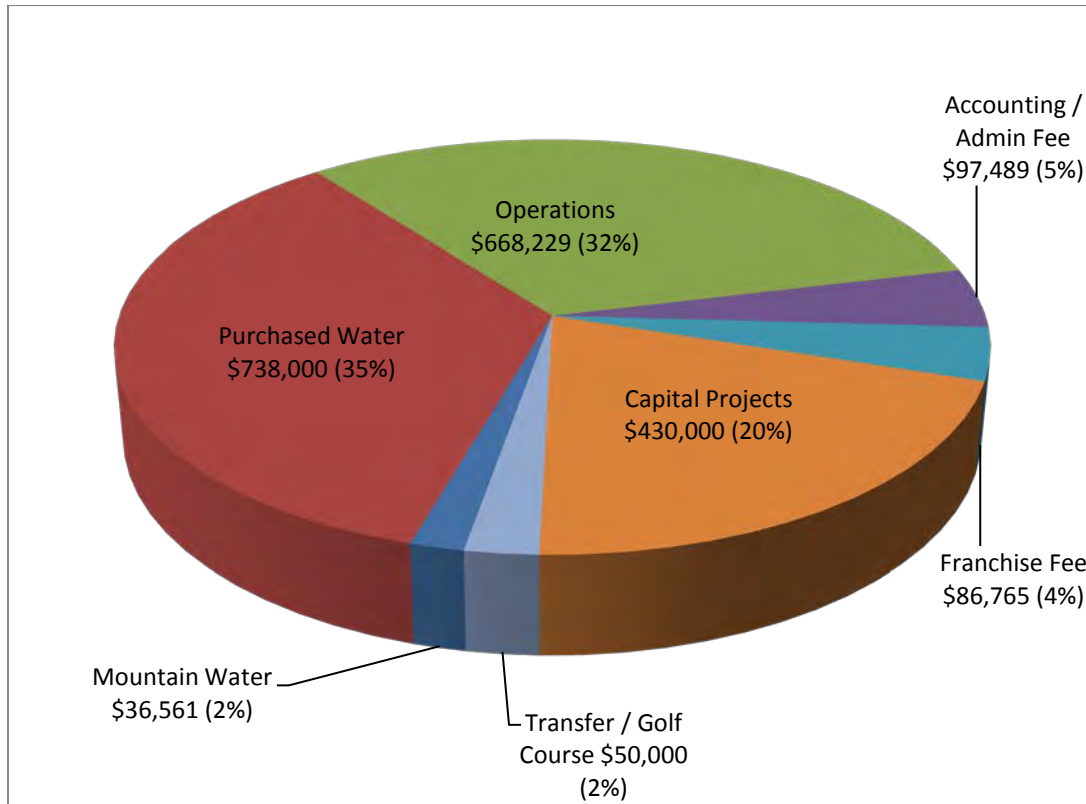
2016 Highlights:

- Complete booster pump station at Pioneer/13th Street
- Proposed replacement of water line west of Cherry Lane
- Install new measurement weirs at reservoirs in Grand Mesa

Revenue Breakdown \$1,980,250



Expense Breakdown \$2,107,043



Key Indicators:

	2012	2013	2014	2015**	National Avg.
Water Purchased*	541,178,000	505,136,000	447,096,000	413,542,000	N/A
Water sold*	494,019,000	444,436,000	435,426,000	385,472,000	N/A
% unaccounted water loss	8.71%	12.02%	2.61%	6.79%	14%

*gallons

** Estimated

Water Fund

	Estimated <u>2015</u>	Budget <u>2016</u>	Estimated <u>2017</u>
Net Position	2,405,809	2,536,885	2,410,092
Revenues:			
Charges & Services	1,862,300	1,736,500	1,736,500
Income from Investments	2,500	2,500	2,500
Miscellaneous	<u>70,350</u>	<u>241,250</u>	<u>51,250</u>
Total Revenue =	1,935,150	1,980,250	1,790,250
Expenditures:			
Personnel	422,851	434,897	434,897
Charges & Services	1,211,223	1,192,146	1,192,259
Capital Outlay	90,000	430,000	250,000
Transfers to Other Funds	<u>80,000</u>	<u>50,000</u>	<u>50,000</u>
Total Expenditures =	1,804,074	2,107,043	1,927,156
Net Position	2,536,885	2,410,092	2,273,186
Minimum Reserve Net Position	408,518	406,761	406,789
Min. Capital Res. Net Position	<u>430,000</u>	<u>250,000</u>	<u>250,000</u>
Reserve Net Position	838,518	656,761	656,789
Unrestricted Net Position	1,698,367	1,753,331	1,616,397

Water Fund - 45
Revenue - 00

Account #	Revenues by Source	2014 Actual	2015 Estimated	2016 Budget	2017 Estimated
Charges & Services					
64410	Commercial User Charges	537,081	525,000	500,000	500,000
64415	Wholesale User Charges	92,949	100,000	100,000	100,000
64416	Raw Water	16,110	15,300	15,300	15,300
64417	Tri County Augmentation	2,519			
64420	Residential User Charges	1,214,836	1,200,000	1,100,000	1,100,000
64430	Rural User Charges	21,659	20,000	20,000	20,000
64490	Other Charges For Services	1,988	2,000	1,200	1,200
	Subtotal Charges & Services	<u>1,887,142</u>	<u>1,862,300</u>	<u>1,736,500</u>	<u>1,736,500</u>
Income From Investments					
66110	Interest On Investments	<u>2,870</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>
	Subtotal Income From Investments	<u>2,870</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>
Miscellaneous Revenues					
63330	State Grant		10,000	190,000	
66230	Other Rental	750	750	750	750
66410	System Investment Fees	120,400	19,100	10,000	10,000
66411	Water Tapping Fee	11,400	5,000	5,000	5,000
66520	Sale Of Supplies & Materials	0	500	500	500
66570	Other Revenues	<u>68,059</u>	<u>35,000</u>	<u>35,000</u>	<u>35,000</u>
	Subtotal Miscellaneous Revenues	<u>200,609</u>	<u>70,350</u>	<u>241,250</u>	<u>51,250</u>
Total: Water Fund		<u>2,090,621</u>	<u>1,935,150</u>	<u>1,980,250</u>	<u>1,790,250</u>

Water Fund - 45

Expenditures

Account #	Expenditure By Department	2014 Actual	2015 Estimated	2016 Budget	2017 Estimated
41 - Source Of Supply					
22100	Operating Materials & Supplies	288	500	3,000	3,000
24200	Repair Parts & Materials	3,092	4,500	4,500	4,500
31600	Professional Services	733	6,000	3,000	3,000
31970	Tri-County (Dallas) Contract	313,072	313,070	313,000	313,000
33600	Dues, Memberships & Subscriptions	8,100	8,100	8,100	8,100
35100	Vehicle & Equipment Use & Maint.	11,250	11,135	11,808	11,808
35150	Fuel Usage		600	600	600
35200	Future Vehicle & Eq. Replacement	5,553	5,553	5,553	5,553
	Subtotal Charges & Services	342,088	349,458	349,561	349,561
	Total: Source Of Supply	<u>342,088</u>	<u>349,458</u>	<u>349,561</u>	<u>349,561</u>
43 - Water Treatment					
31600	Professional Services	380,032	400,000	425,000	425,000
	Subtotal Charges & Services	380,032	400,000	425,000	425,000
	Total: Water Treatment	<u>380,032</u>	<u>400,000</u>	<u>425,000</u>	<u>425,000</u>
44 - Pumping Stations					
34300	Electricity	7,356	7,000	7,000	7,000
	Subtotal Charges & Services	7,356	7,000	7,000	7,000
	Total: Pumping Stations	<u>7,356</u>	<u>7,000</u>	<u>7,000</u>	<u>7,000</u>
46 - Transmission & Distribution					
12100	Regular Salaries	290,280	294,153	296,956	296,956
12300	Other Compensation				
12600	Cell Phone Stipend	387	293	293	293
13100	Overtime	3,274	4,000	4,000	4,000
14100	Social Security	22,773	22,831	23,046	23,046
14200	Pension Contribution	14,432	14,708	14,848	14,848
15100	Group Insurance	82,187	74,397	84,091	84,091
15300	Worker's Compensation	9,760	12,469	11,664	11,664
	Subtotal Personnel Services	423,093	422,851	434,897	434,897

Water Fund - 45
Expenditures

Account #	Expenditure By Department	2014 Actual	2015 Estimated	2016 Budget	2017 Estimated
22100	Operating Materials & Supplies	12,329	13,000	13,000	13,000
22800	Uniforms & Protective Clothing	377	404	1,000	1,000
24200	Repair Parts & Materials	21,556	60,000	60,000	60,000
24600	Asphalt & Other Surfacing	7,475	7,500	7,500	7,500
31300	Maintenance Agreement	1,922	4,200	4,200	4,200
31600	Professional Services	810	5,000	1,000	1,000
33100	Travel, Education & Training	870	1,000	1,000	1,000
33600	Dues, Memberships & Subscriptions	76	200	200	200
35100	Vehicle Equipment Use & Maint.	73,801	62,975	66,780	66,780
35150	Fuel Usage		10,275	10,275	10,275
35200	Future Vehicle & Eq. Replacement	25,397	25,244	25,244	25,244
35300	Repairs & Maintenance	0	1,000	1,000	1,000
36500	Medical Services	210	411	300	300
38500	IT	21	50	50	50
38710	Other Expenses	1,505	600	600	600
	Subtotal Charges & Services	146,349	191,859	192,149	192,149
43200	Improvements Other Than Buildings		40,000		
46200	Equipment		10,000	10,000	10,000
	Subtotal Capital Outlay	0	50,000	10,000	10,000
	Total: Transmission & Distribution	<u>569,442</u>	<u>664,710</u>	<u>637,046</u>	<u>637,046</u>
49 - Administration & General					
31100	Liability Insurance	9,092	9,571	8,887	9,000
31410	Accounting & Administration Fee	73,899	97,489	97,489	97,489
31430	Franchise Tax Equivalents	94,164	93,015	86,765	86,765
31600	Professional Services	936	1,300	1,300	1,300
32000	Postage	8,523	8,600	8,600	8,600
33100	Travel, Education & Training	422	700	700	700
33600	Dues, Memberships, & Subscriptions	350	250	250	250
34100	Telephone	1,402	1,300	1,300	1,300
34500	Water Service	871	331	220	220
35200	Future Vehicle & Eq. Replacement				
35250	Facility Maintenance Charge			2,575	2,575
38710	Other Expenses		350	350	350
38720	Insurance Deductible				
	Subtotal Charges & Services	189,659	212,906	208,436	208,549
	Total: Water Admin. & General	<u>189,659</u>	<u>212,906</u>	<u>208,436</u>	<u>208,549</u>

Water Fund - 45
Expenditures

Account #	Expenditure By Department	2014 Actual	2015 Estimated	2016 Budget	2017 Estimated
50 - Miscellaneous Water Projects					
24400	Construction Materials & Supplies	37,921	50,000	50,000	50,000
31600	Professional Services	<u>2,350</u>	<u>40,000</u>	<u>380,000</u>	<u>200,000</u>
	Subtotal Capital Outlay	40,271	90,000	430,000	250,000
	Total: Miscellaneous Water Projects	<u>40,271</u>	<u>90,000</u>	<u>430,000</u>	<u>250,000</u>
95 - Transfers To Other Funds					
39002	Transfer to General Fund	200,000			
39018	Transfer to Parks & Rec Fund				
39048	Transfer to Golf Course Fund	<u>160,000</u>	<u>80,000</u>	<u>50,000</u>	<u>50,000</u>
	Total: Miscellaneous Water Projects	<u>360,000</u>	<u>80,000</u>	<u>50,000</u>	<u>50,000</u>
Total: Water Fund		<u>1,888,848</u>	<u>1,804,074</u>	<u>2,107,043</u>	<u>1,927,156</u>

2016 Refuse Fund Budget

Summary:

The City of Delta Refuse department provides trash collection service to residential, commercial, industrial and wholesale customers which equates to approximately 65% of Delta's population.

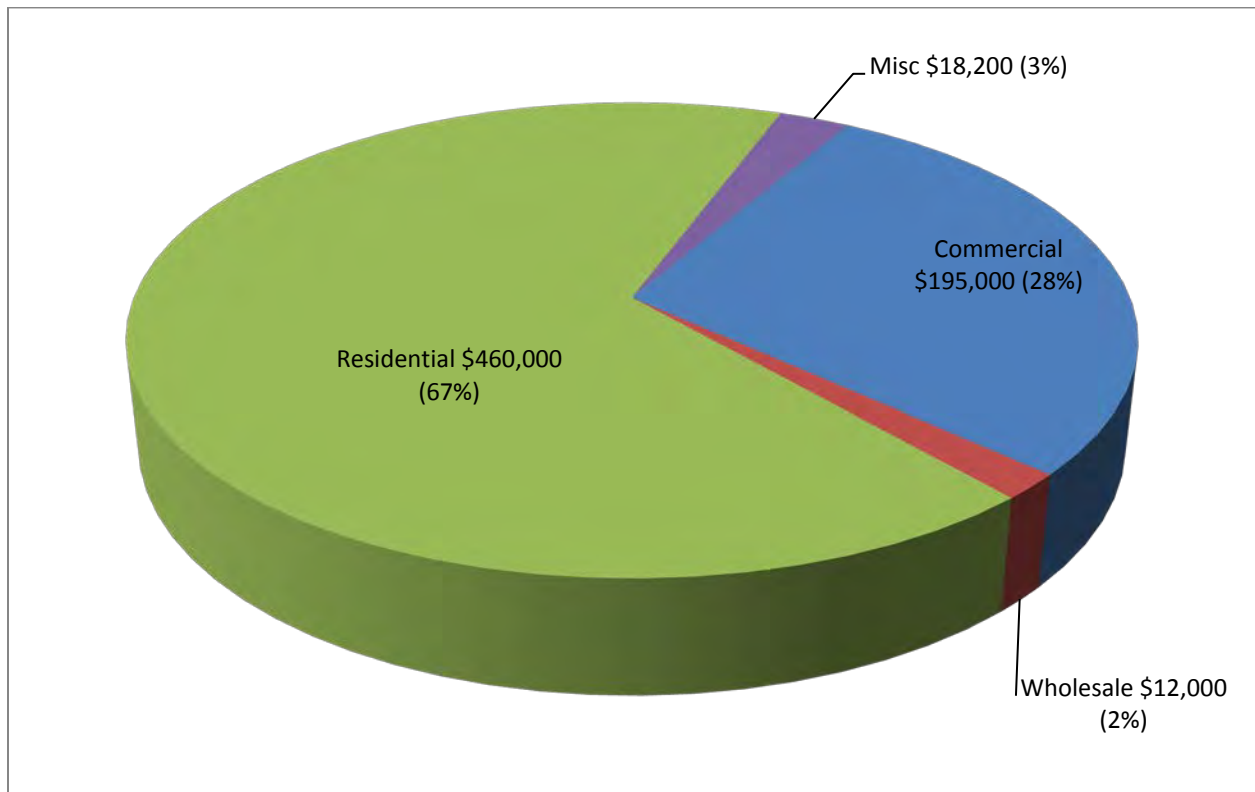
2015 Highlights:

- Loss of Meadow Gold Dairies – one of the largest customers

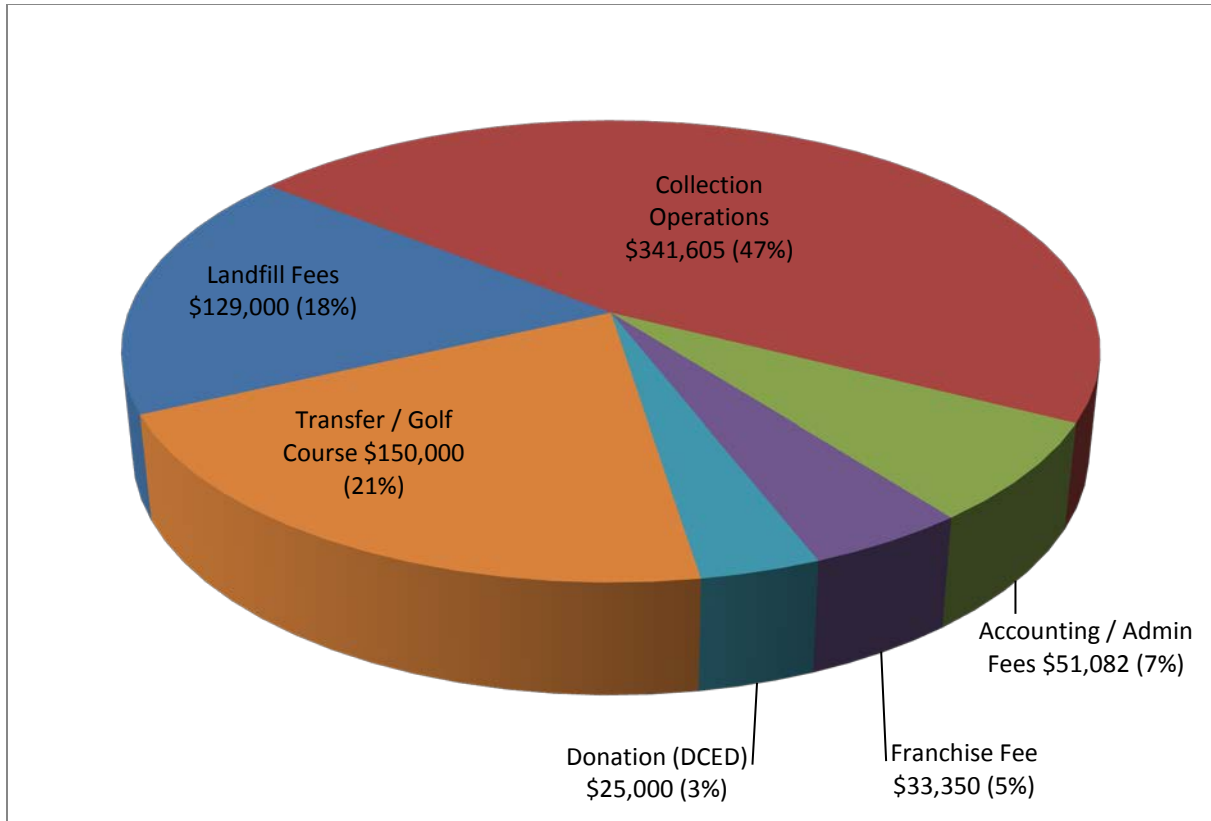
2016 Highlights:

- Purchase of new collection truck

Revenue Breakdown \$685,200



Expense Breakdown \$730,037



Key Indicators:

	2013	2014	2015*
Tons/Account	1.16	1.17	1.17
Tons/Capita	0.51	0.51	0.52
Operating Expense/Account	\$120.62	\$149.08	\$138.72
Expense/Capita	\$52.41	\$65.49	\$60.97
Expense/Tons Collected	\$103.23	\$127.31	\$118.04

*Estimated

Citizen Survey Data	2013	2014	2015
% Favorable	87%	80%	86%

Refuse Fund

	Estimated 2015	Budget 2016	Estimated 2017
Net Position	<u>1,162,636</u>	<u>1,164,096</u>	<u>1,119,259</u>
Revenues:			
Charges & Services	667,000	667,000	667,000
Income from Investments	1,100	1,200	1,100
Miscellaneous	<u>15,000</u>	<u>17,000</u>	<u>17,000</u>
Total Revenue =	683,100	685,200	685,100
Expenditures:			
Personnel	129,620	136,055	136,055
Charges & Services	402,020	443,982	444,033
Transfers to Other Funds	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>
Total Expenditures =	681,640	730,037	730,088
Net Position	1,164,096	1,119,259	1,074,271
Minimum Reserve Net Position	132,910	145,009	145,022
Unrestricted Net Position	1,031,186	974,250	929,249

Refuse Fund - 47
Revenue - 00

Account #	Revenues by Source	2014 Actual	2015 Estimated	2016 Budget	2017 Estimated
Charges & Services					
64410	Commercial User Charges	205,674	195,000	195,000	195,000
64415	Wholesale User Charges	12,132	12,000	12,000	12,000
64420	Residential User Charges	462,543	460,000	460,000	460,000
	Subtotal Charges & Services	<u>680,349</u>	<u>667,000</u>	<u>667,000</u>	<u>667,000</u>
Income From Investments					
66110	Interest On Investments	1,598	1,100	1,200	1,100
	Subtotal Income From Investments	<u>1,598</u>	<u>1,100</u>	<u>1,200</u>	<u>1,100</u>
Miscellaneous Revenues					
66570	Other Revenues	17,174	15,000	17,000	17,000
	Subtotal Miscellaneous Revenues	<u>17,174</u>	<u>15,000</u>	<u>17,000</u>	<u>17,000</u>
Total: Refuse Fund		<u><u>699,121</u></u>	<u><u>683,100</u></u>	<u><u>685,200</u></u>	<u><u>685,100</u></u>

Refuse Fund - 47

Expenditures

Account #	Expenditure By Department	2014 Actual	2015 Estimated	2016 Budget	2017 Estimated
31 - Trash Collection					
12100	Regular Salaries	125,905	90,737	92,552	92,552
12600	Cell Phone Stipend	385	293	293	293
13100	Overtime	1,000	1,500	1,500	1,500
14100	Social Security	8,880	7,078	7,217	7,217
14200	Pension Contribution	5,343	4,537	4,628	4,628
15100	Group Insurance	23,211	18,718	23,547	23,547
15300	Worker's Compensation	6,318	6,757	6,318	6,318
	Subtotal Personnel Services	171,042	129,620	136,055	136,055
22100	Operating Materials & Supplies	20,331	20,000	20,000	20,000
22800	Uniforms & Protective Clothing	0	100	100	100
31100	Liability Insurance	1,584	1,668	1,549	1,600
31410	Accounting & Administration Fee	48,035	51,082	51,082	51,082
31430	Franchise Tax Equivalents	33,678	33,350	33,350	33,350
32100	Postage	8,523	8,500	8,500	8,500
35100	Vehicle & Equipment Use & Maint.	85,551	50,990	54,071	54,071
35150	Fuel Usage		34,010	34,010	34,010
35200	Future Vehicle & Eq. Replacement	87,423	87,270	87,270	87,270
36500	Medical Services	234	50	50	50
38300	Trash Dumping Fees	113,879	110,000	129,000	129,000
38400	Donations & Contributions	5,000	5,000	25,000	25,000
38720	Insurance Deductible	27			
	Subtotal Charges & Services	404,265	402,020	443,982	444,033
	Total: Trash Collection	<u>575,307</u>	<u>531,640</u>	<u>580,037</u>	<u>580,088</u>
95 - Transfers To Other Funds					
39002	Transfer To General Fund	45,000			
39048	Transfer To Golf Course Fund	100,000	150,000	150,000	150,000
	Total: Transfers To Other Funds	<u>145,000</u>	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>
Total: Refuse Fund		<u>720,307</u>	<u>681,640</u>	<u>730,037</u>	<u>730,088</u>

2016 Golf Course Budget

Summary:

The Golf Course Fund includes operations and maintenance of Devil's Thumb Golf Course; 18 hole municipal course servicing Delta County, the Western Slope and out of state golfers.

2015 Highlights:

- Ranked # 8 in Colorado "Best Courses to Play" by Golf Week Magazine
- Increased monthly revenues on rounds of golf each month
- Improved Customer Service by utilizing a land phone line
- Increased tournaments from 6 to 14

2016 Highlights:

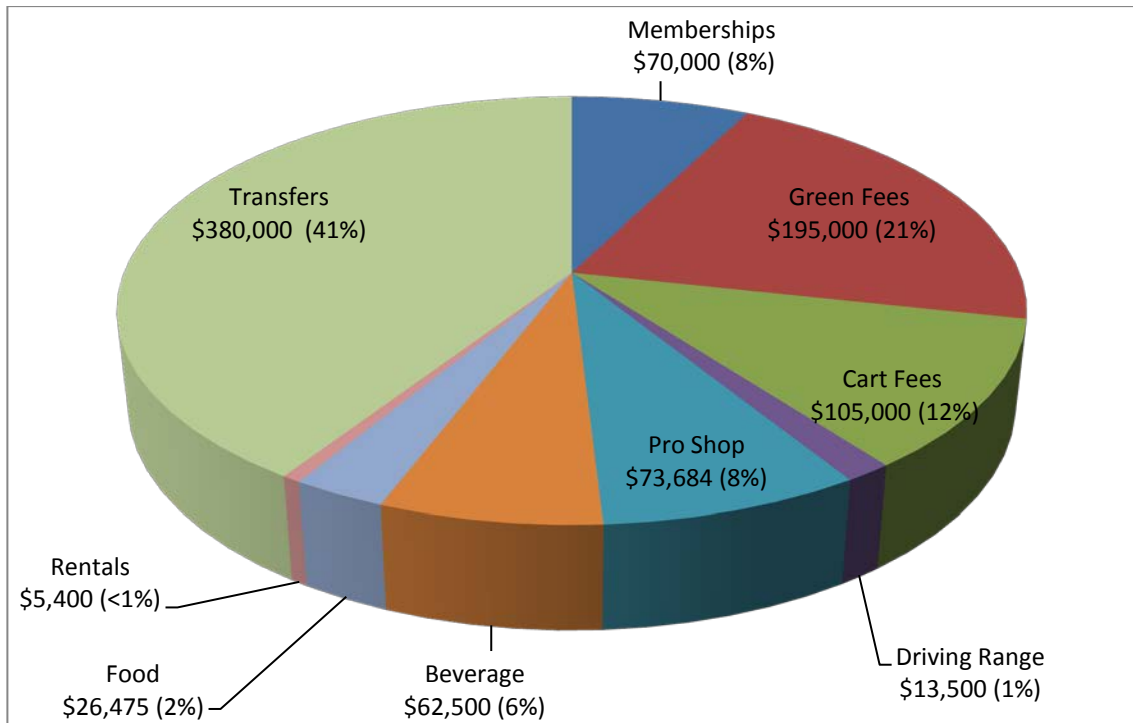
- Reduce transfers of funds by increasing rounds of play and changing services at the snack bar
- Continue improving efficiency in the snack bar to increase revenue through enhanced pricing and tracking/purchasing systems of inventory while work on personnel cost
- Research the possibility of Business Memberships
- Increase youth pay through youth clinics monthly through the summer
- Enhance and increase Tournament play

Key Indicators

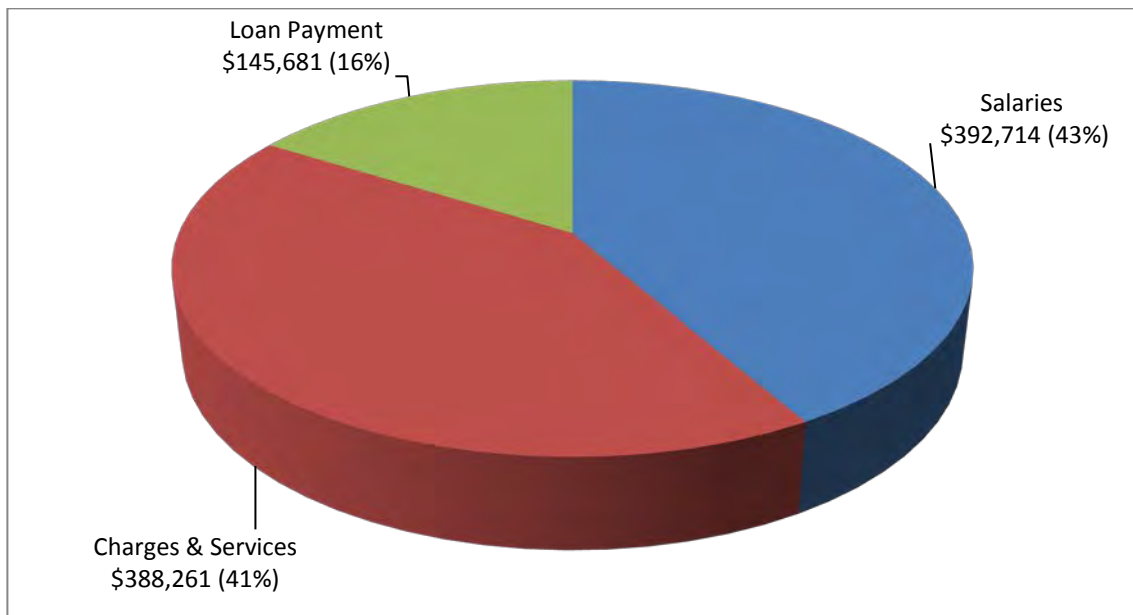
	2013	2014	2015
Total rounds played	17,480	18,449	19,892
Revenue per round played	\$24.04	*\$27.13	*\$27.82
Good weather days	121	181	176
Total rounds from outside Delta Co.	10,837 (62%)	10,700 (58%)	
Food & Beverage profit	\$3,975	*\$7,000	<\$30,000>
Total transfer required	\$472,078	\$420,000	\$410,000

*estimated for end of year

Revenue Breakdown \$931,559



Expense Breakdown \$926,656



Golf Course Fund

	Estimated 2015	Budget 2016	Estimated 2017
Unrestricted Net Position	<u>4,991</u>	<u>19,420</u>	<u>24,323</u>
Revenues:			
Charges & Services	564,927	551,559	550,059
Transfers From Other Funds	<u>410,000</u>	<u>380,000</u>	<u>380,000</u>
Total Revenue =	974,927	931,559	930,059
Expenditures:			
Personnel	437,790	392,714	392,714
Charges & Services	377,010	383,261	382,182
Capital Outlay	0	5,000	0
Debt Service	<u>145,698</u>	<u>145,681</u>	<u>145,880</u>
Total Expenditures =	960,498	926,656	920,776
Unrestricted Net Position	19,420	24,323	33,606

Golf Course Fund - 48
Revenue - 00

Account #	Revenues by Source	2014 Actual	2015 Estimated	2016 Budget	2017 Estimated
Golf Course Revenue					
64609	Memberships	76,648	64,942	70,000	70,000
64610	Green Fees	214,117	195,000	195,000	195,000
64611	Cart Rental	86,138	119,475	105,000	105,000
64613	Driving Range	10,582	13,134	13,500	12,000
64614	Pro shop	78,832	78,343	73,684	73,684
64616	Lessons	1,715	2,564	2,700	2,700
64677	School Programs				
66230	Other Rental	346	2,992	2,700	2,700
66275	Snack Bar Rental	525			
66300	Beverages	47,511	54,250	62,500	62,500
66305	Food	22,282	33,775	26,475	26,475
66460	Donations				
66570	Other Revenues	1,038	452		
	Subtotal Golf Course	539,734	564,927	551,559	550,059
Other Financing Sources					
67718	Transfer From Parks & Rec.				
67742	Transfer From Sewer	170,000	180,000	180,000	180,000
67745	Transfer From Water	160,000	80,000	50,000	50,000
67747	Transfer From Refuse	100,000	150,000	150,000	150,000
67741	Transfer From ML&P				
	Total Subsidies	430,000	410,000	380,000	380,000
Total - Golf Course Fund		969,734	974,927	931,559	930,059

Golf Course Fund - 48
Expenditures

Account #	Expenditure By Department	2014 Actual	2015 Estimated	2016 Budget	2017 Estimated
40 - Operations Expenses					
12100	Salaries	99,288	112,431	101,571	101,571
12200	Part-Time Salaries	78,221	63,217	68,000	68,000
12600	Cell Phone Stipend	781	426	410	410
13100	Overtime	138	125	500	500
14100	Social Security & Medicare	13,342	13,479	13,042	13,042
14200	Pension Contributions	4,768	5,622	5,079	5,079
15100	Group Insurance	21,392	19,965	22,369	22,369
15300	Worker's Compensation	6,066	5,930	5,545	5,545
15400	Unemployment	3,725	7,188	2,500	2,500
	Subtotal Personnel	227,721	228,383	219,015	219,015
22100	Operating Materials & Supplies	23,109	18,000	18,000	18,000
22200	Chemicals & Lab Supplies	37,522	38,000	40,000	40,000
25100	Gas & Diesel		10,225	13,000	13,000
31100	Liability Insurance	7,793	6,052	5,787	5,800
31350	Trees & Landscaping	4,752			
31600	Professional Services	1,482	1,588	1,700	1,500
32200	Advertising & Legal Notices	119			
33100	Travel, Education, & Training	340	1,283	500	500
33600	Dues, Memberships, & Subscriptions	530	365	530	100
34100	Telephone	944	150	150	150
34200	Natural Gas	4,197	4,300	4,600	4,600
34300	Electricity	8,943	9,500	9,500	9,500
34400	Trash Collections	1,296	1,188	1,200	1,200
34500	Water	6,097	6,000	6,000	6,000
35100	Vehicle & Equipment Usage	65,000	8,000	9,000	9,000
35200	Future Vehicle & Eq. Replacement	80,147	52,096	58,476	58,476
35300	Repairs & Maintenance	1,619	500	2,500	2,000
36500	Medical Services	280	500	280	280
37100	Lease Expense	6,967			
	Subtotal Charges & Services	251,137	157,747	171,223	170,106
42100	Buildings & Improvements				
46200	Equipment			5,000	
	Subtotal Capital Outlay	0	0	5,000	0
	Total- Operations Expenses	<u>478,858</u>	<u>386,129</u>	<u>395,238</u>	<u>389,121</u>

Golf Course Fund - 48

Expenditures

Account #	Expenditure By Department	2014 Actual	2015 Estimated	2016 Budget	2017 Estimated
41 - Clubhouse					
12100	Salaries	65,936	79,799	67,012	67,012
12200	Part-Time Salaries	47,624	40,149	40,000	40,000
12600	Cell Phone Stipend	562	181	101	101
13100	Overtime	2,613	189	1,000	1,000
14100	Social Security & Medicare	8,480	9,204	8,271	8,271
14200	Pension Contributions	2,407	3,990	3,351	3,351
15100	Group Insurance	12,247	11,407	15,838	15,838
15300	Worker's Compensation	2,070	2,212	2,073	2,073
15400	Unemployment	1,990		1,000	1,000
	Subtotal Personnel	143,929	147,131	138,645	138,645
22100	Operating Materials & Supplies	6,161	13,000	15,000	15,000
22400	Pro-Shop Supplies	59,059	42,529	40,000	40,000
25100	Gas & Diesel		6,500	6,500	6,500
22425	Food Supplies				
22450	Beverage Supplies				
31100	Liability Insurance	9,687	6,854	7,986	8,000
31300	Maintenance Agreement	5,648	5,000	2,300	2,300
31600	Professional Services	1,736	1,800	1,500	1,500
32200	Advertising & Legal Notices	13,979	9,000	12,000	12,000
33100	Travel, Education, & Training	2,975	527	750	750
33600	Dues, Memberships, & Subscriptions	3,150	1,000	1,000	1,000
34100	Telephone	770	1,296	1,200	1,200
34200	Natural Gas	1,825	2,508	2,000	2,000
34300	Electricity	22,893	22,000	22,000	22,000
34500	Water	294	308	300	300
35100	Vehicle & Equipment Usage		1,000	1,000	1,000
35200	Future Vehicle & Eq. Replacement		28,051	30,716	30,716
35300	Repairs & Maintenance	1,744	500	1,000	1,000
36500	Medical Services	149	575	250	250
37200	Lease Expense - Cart				
38100	Bank Charges	7,294	7,250	7,250	7,250
38500	IT	197	175	560	560
38710	Other Expenses	6,616	4,562		
	Subtotal Charges & Services	144,177	154,435	153,312	153,326
42100	Buildings & Improvements				
46200	Equipment				
	Subtotal Capital Outlay	0	0	0	0
Total- Clubhouse		<u>288,106</u>	<u>301,567</u>	<u>291,957</u>	<u>291,971</u>

Golf Course Fund - 48
Expenditures

Account #	Expenditure By Department	2014 Actual	2015 Estimated	2016 Budget	2017 Estimated
42 - Food & Beverage					
12100	Salaries		25,424	7,563	7,563
12200	Part-Time Salaries		23,114	24,000	24,000
12600	Cell Phone Stipend		208	89	89
13100	Overtime		2,405		
14100	Social Security & Medicare		3,913	2,421	2,421
14200	Pension Contributions		1,270	378	378
15100	Group Insurance		5,385	82	82
15300	Worker's Compensation	0	557	520	520
	Subtotal Personnel	0	62,276	35,054	35,054
22100	Operating Materials & Supplies	4,898	4,930	3,000	3,000
22425	Food Supplies	15,228	19,136	15,000	15,000
22450	Beverage Supplies	25,400	25,000	25,000	25,000
31100	Liability Insurance	0	762	726	750
	Subtotal Charges & Services	45,526	49,828	43,726	43,750
	Total- Food & Beverage	<u>45,526</u>	<u>112,104</u>	<u>78,780</u>	<u>78,804</u>
68 - Administration & General					
31410	Accounting & Administration Fee	15,000	15,000	15,000	15,000
	Subtotal Charges & Services	15,000	15,000	15,000	15,000
	Total- Administration & General	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>
90 - Golf Course Bond Costs					
38910	Principal Payments	78,613	82,205	85,966	90,124
38920	Interest Expense	67,856	63,493	59,715	55,756
	Subtotal Golf Course Bond Costs	146,469	145,698	145,681	145,880
Total - Golf Course Fund		<u>973,959</u>	<u>960,498</u>	<u>926,656</u>	<u>920,776</u>

Perpetual Care Fund

	Estimated 2015	Budget 2016	Estimated 2017
Fund Balance	<u>33,010</u>	<u>36,930</u>	<u>39,430</u>
Revenues:			
Cemetery Lots	<u>3,920</u>	<u>3,500</u>	<u>3,500</u>
Total Revenue =	3,920	3,500	3,500
Expenditures:			
Capital Outlay	<u>0</u>	<u>1,000</u>	<u>1,000</u>
Total Expenditures =	0	1,000	1,000
Fund Balance	36,930	39,430	41,930

Perpetual Care Fund - 51
Revenue - 00

Account #	Revenues By Source	2014 Actual	2015 Actual	2016 Budget	2017 Estimated
64520	Cemetery Lots	<u>3,920</u>	<u>3,920</u>	<u>3,500</u>	<u>3,500</u>
		3,920	3,920	3,500	3,500
Total - Perpetual Care Fund		<u><u>3,920</u></u>	<u><u>3,920</u></u>	<u><u>3,500</u></u>	<u><u>3,500</u></u>

Perpetual Care Fund - 51

Expenditures

Account #	Expenditure By Department	2014 Actual	2015 Actual	2016 Budget	2017 Estimated
33 - Cemetery					
49100	Cemetery Lots	<u>700</u>	<u></u>	<u>1,000</u>	<u>1,000</u>
	Subtotal Capital Outlay	<u>700</u>	<u>0</u>	<u>1,000</u>	<u>1,000</u>
Total - Perpetual Care		<u><u>700</u></u>	<u><u>0</u></u>	<u><u>1,000</u></u>	<u><u>1,000</u></u>

2016 Internal Service Fund Budget

Summary:

The Internal Service Department provides services such as purchasing, selling of City assets, maintenance and repair for all City owned equipment and vehicles. The Facilities Department is working to maintain our current facilities at an acceptable level while starting to develop a long range plan for all of the City facilities.

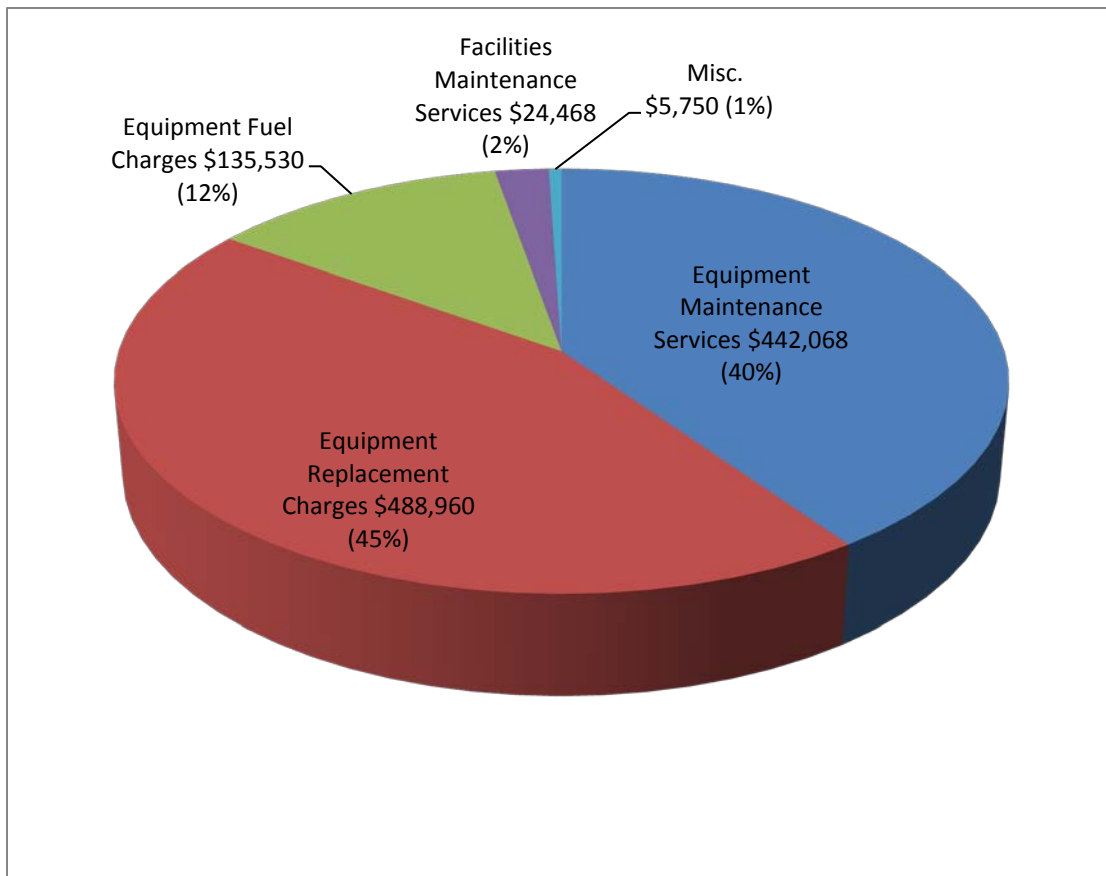
2015 Highlights:

- Replaced \$386,980 of fleet vehicles and equipment
- Instituted better fuel cost tracking by individual departments
- Incorporated 2 fuel efficient vehicles for out of town travel
- Replaced the aging fueling system

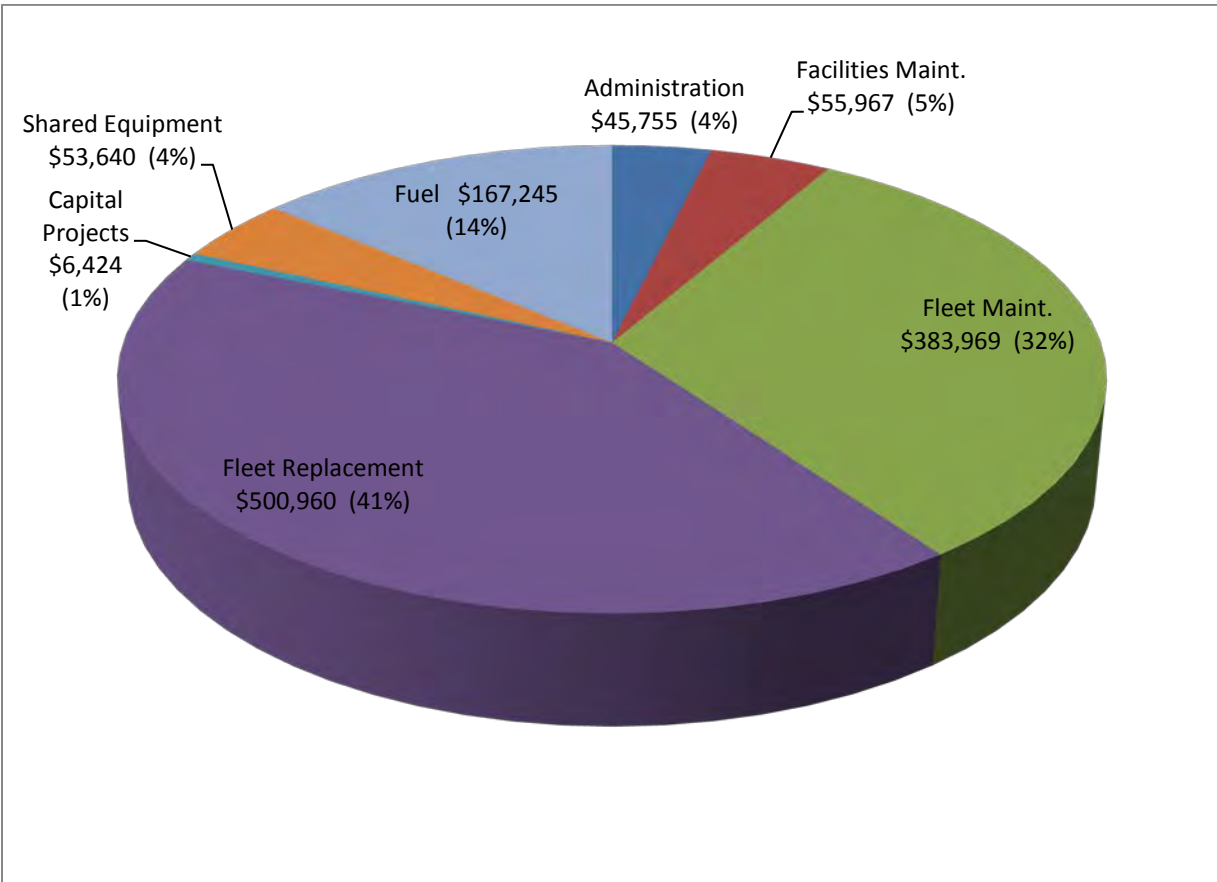
2016 Highlights:

- Replace \$781,100 of fleet vehicles and equipment

Revenue Breakdown \$1,096,776



Expense Breakdown \$1,213,961



Key Indicators:

Maintenance Category	2013	2014	2015*
Dollars for Maintenance All Vehicles and Equip.	\$410,207	\$368,702	\$411,948
Dollars for Maintenance for All Vehicles/Mile (miles logged)	\$0.40 (301,646)	\$0.43 (301,623)	\$0.47 (315,722)
Dollars for Maintenance of Equipment/Hour (hours logged)	\$18.41 (15,712)	\$19.15 (12,645)	\$16.17 (15,981)

*Estimated

Internal Service Fund

	Estimated 2015	Budget 2016	Estimated 2017
Net Position	<u>941,566</u>	<u>768,497</u>	<u>651,312</u>
Revenues:			
Charges & Services	1,020,368	1,091,026	1,091,026
Income from Investments	1,000	750	750
Miscellaneous	<u>15,099</u>	<u>5,000</u>	<u>5,000</u>
Total Revenue =	1,036,467	1,096,776	1,096,776
Expenditures:			
Personnel	231,536	242,505	242,505
Charges & Services	472,447	488,056	491,737
Capital Outlay	<u>505,553</u>	<u>483,400</u>	<u>472,050</u>
Total Expenditures =	1,209,536	1,213,961	1,206,292
Net Position	768,497	651,312	541,796
Minimum Reserve Net Position	182,246	188,890	189,061
Min. Capital Res. Net Position	<u>483,400</u>	<u>472,050</u>	<u>400,000</u>
Reserve Net Position	665,646	660,940	589,061
Unrestricted Net Position	102,852	(9,628)	(47,264)

Internal Service Fund - 71
Revenue - 00

Account #	Revenues by Source	2014 Actual	2015 Estimated	2016 Budget	2017 Estimated
	Charges & Services				
64730	Equipment Maintenance Services	596,704	406,949	442,068	442,068
64735	Equipment Fuel Charges		132,410	135,530	135,530
64740	Equipment Replacement Charges	482,663	481,009	488,960	488,960
64750	Facilities Maintenance Services			24,468	24,468
	Subtotal Charges & Services	<u>1,079,367</u>	<u>1,020,368</u>	<u>1,091,026</u>	<u>1,091,026</u>
	Income From Investments				
66110	Interest On Investments	<u>646</u>	<u>1,000</u>	<u>750</u>	<u>750</u>
	Subtotal Income From Investments	<u>646</u>	<u>1,000</u>	<u>750</u>	<u>750</u>
	Miscellaneous Revenues				
66520	Sale of Supplies & Materials		10		
66570	Other Revenue	2,454	160		
67210	Sale Of Assets	37,273	10,471	5,000	5,000
67220	Insurance Recoveries	<u>6,042</u>	<u>4,458</u>		
	Subtotal Miscellaneous Revenues	<u>45,769</u>	<u>15,099</u>	<u>5,000</u>	<u>5,000</u>
Total: Internal Service Fund		<u><u>1,125,782</u></u>	<u><u>1,036,467</u></u>	<u><u>1,096,776</u></u>	<u><u>1,096,776</u></u>

Internal Service Fund - 71

Expenditures

Account #	Expenditure By Department	2014 Actual	2015 Estimated	2016 Budget	2017 Estimated
62 - Service Facility					
12100	Regular Salaries	226,346	170,180	178,682	178,682
12600	Cell Phone Stipend	186	186	186	186
13100	Overtime	13	400	400	400
14100	Social Security	16,523	13,064	13,714	13,714
14200	Pension Contribution	10,673	8,509	8,934	8,934
15100	Group Insurance	31,256	32,536	34,361	34,361
15300	Worker's Compensation	6,228	6,661	6,228	6,228
15400	Unemployment	447			
	Subtotal Personnel Services	291,672	231,536	242,505	242,505
22100	Operating Materials & Supplies	17,017	18,000	25,000	28,000
22800	Uniforms & Protective Clothing	127	400	400	230
25100	Gas & Diesel	153,070	160,000	160,000	160,000
25300	Oil & Lubricants	4,903	8,000	9,800	9,800
25400	Tires, Batteries, & Accessories	26,977	25,000	25,000	23,200
31100	Liability Insurance	1,584	1,668	1,549	1,549
33100	Travel, Education & Training	880	1,200	2,000	800
33600	Dues, Memberships & Subscriptions	2,805	3,111	3,000	4,080
34100	Telephone	1,917	1,800	2,000	1,800
34200	Natural Gas	4,128	4,680	4,500	4,680
34300	Electricity	11,329	11,000	11,000	11,000
34400	Trash Collection	324	310	325	325
34500	Water Service	102	100	100	125
34600	Sewer Service	300	300	300	300
35100	Vehicle Equipment Use & Maint.	25,000	24,415	25,962	25,962
35150	Fuel Usage		3,000	4,000	4,000
35200	Future Vehicle & Eq. Replacement	21,000	21,000	21,000	21,000
35250	Facility Maintenance Charge			5,493	5,493
35310	Fleet Maintenance	112,702	124,000	124,000	125,000
38500	IT	25	50	50	50
38525	IT Supplies	136			500
38710	Other Expenses	59	500	500	500
	Subtotal Charges & Services	384,385	408,534	425,979	428,394
42100	Buildings & Improvements	701	25,000	25,000	22,000
	Subtotal Capital Outlay	701	25,000	25,000	22,000
	Total: Service Facility	676,758	665,070	693,484	692,899

Internal Service Fund - 71
Expenditures

Account #	Expenditure By Department	2014 Actual	2015 Estimated	2016 Budget	2017 Estimated
65 - Administration & General					
31100	Liability Insurance	21,750	25,670	23,834	24,000
31410	Accounting & Administration Fee	33,586	35,343	35,343	35,343
38710	Other Expenses		400	400	1,500
38720	Insurance Deductible	1,101	2,500	2,500	2,500
	Subtotal Charges & Services	56,437	63,913	62,077	63,343
	Total: Administration & General	<u>56,437</u>	<u>63,913</u>	<u>62,077</u>	<u>63,343</u>
 70 - Capital Equipment Replacement					
46200	Equipment	57,786	260,652	186,400	109,000
46300	Vehicles	192,216	219,901	272,000	341,050
	Subtotal Capital Outlay	250,002	480,553	458,400	450,050
	Total:				
	Capital Equipment Replacement	<u>250,002</u>	<u>480,553</u>	<u>458,400</u>	<u>450,050</u>
Total: Internal Service Fund		<u>983,197</u>	<u>1,209,536</u>	<u>1,213,961</u>	<u>1,206,292</u>

Employee's Dental Ins. Fund

	Estimated <u>2015</u>	Budget <u>2016</u>	Estimated <u>2017</u>
Fund Balance	1,966	1,119	1,172
Revenues:			
Contributions	<u>58,953</u>	<u>59,953</u>	<u>59,953</u>
Total Revenue =	58,953	59,953	59,953
Expenditures:			
Charges & Services	<u>59,800</u>	<u>59,900</u>	<u>59,900</u>
Total Expenditures =	59,800	59,900	59,900
Fund Balance	1,119	1,172	1,225

Employee's Dental Insurance Fund - 72
Revenue - 00

Account #	Revenues by Source	2014 Actual	2015 Estimated	2016 Budget	2017 Estimated
Contributions					
66440	Contributions By Employees	9,950	10,826	10,826	10,826
66450	Contributions By City	<u>30,541</u>	<u>33,127</u>	<u>33,127</u>	<u>33,127</u>
	Subtotal Contributions	40,491	43,953	43,953	43,953
Other Financing Sources					
67702	Transfer From General Fund	<u>16,000</u>	<u>15,000</u>	<u>16,000</u>	<u>16,000</u>
	Subtotal Contributions	16,000	15,000	16,000	16,000
Total: Employee's Dental Insurance Fund		<u><u>56,491</u></u>	<u><u>58,953</u></u>	<u><u>59,953</u></u>	<u><u>59,953</u></u>

Employee's Dental Insurance Fund - 72

Expenditures

Account #	Expenditure By Department	2014 Actual	2015 Estimated	2016 Budget	2017 Estimated
90 - Non-Departmental					
31700	Administrative & Trustee Fee	9,653	9,800	9,900	9,900
38861	Dental Insurance Claims	<u>42,267</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>
	Subtotal Charges & Services	51,920	59,800	59,900	59,900
Total:					
Employee's Dental Insurance Fund		<u><u>51,920</u></u>	<u><u>59,800</u></u>	<u><u>59,900</u></u>	<u><u>59,900</u></u>

Debt Service Fund

	Estimated <u>2015</u>	Budget <u>2016</u>	Estimated <u>2017</u>
Fund Balance	1,792,253	1,781,529	1,781,905
Revenues:			
Intergovernmental	385,815	385,815	385,815
Income from Investments	3,620	3,620	3,620
Other Financing Sources	<u>1,377,946</u>	<u>1,392,846</u>	<u>1,392,470</u>
Total Revenue =	1,767,381	1,782,281	1,781,905
Expenditures:			
Debt Service	<u>1,778,105</u>	<u>1,781,905</u>	<u>1,780,105</u>
Total Expenditures =	1,778,105	1,781,905	1,780,105
Fund Balance	1,781,529	1,781,905	1,783,705
Required Reserve	1,781,905	1,781,905	1,781,905

Debt Service Fund - 90
Revenue - 00

Account #	Revenues by Source	2014 Actual	2015 Estimated	2016 Budget	2017 Estimated
	Intergovernmental Revenues				
63331	Federal Grants (B.A.B.s)	<u>385,597</u>	<u>385,815</u>	<u>385,815</u>	<u>385,815</u>
	Subtotal Intergovernmental Revenues	<u>385,597</u>	<u>385,815</u>	<u>385,815</u>	<u>385,815</u>
	Income From Investments				
66110	Interest On Investments	<u>3,462</u>	<u>3,620</u>	<u>3,620</u>	<u>3,620</u>
	Subtotal Income Form Investments	<u>3,462</u>	<u>3,620</u>	<u>3,620</u>	<u>3,620</u>
	Other Financing Sources				
67719	Transfer From CWCI	<u>1,372,059</u>	<u>1,377,946</u>	<u>1,392,846</u>	<u>1,392,470</u>
	Sub. Other Financing Sources	<u>1,372,059</u>	<u>1,377,946</u>	<u>1,392,846</u>	<u>1,392,470</u>
Total - Debt Service Fund		<u>1,761,118</u>	<u>1,767,381</u>	<u>1,782,281</u>	<u>1,781,905</u>

Debt Service Fund - 90 **Expenditures**

Account # Expenditure by Department		2014 Actual	2015 Estimated	2016 Budget	2017 Estimated
19 - CWCI					
38910	Principal	530,000	540,000	560,000	575,000
38920	Interest	<u>1,248,705</u>	<u>1,238,105</u>	<u>1,221,905</u>	<u>1,205,105</u>
Total: CWCI Debt		<u><u>1,778,705</u></u>	<u><u>1,778,105</u></u>	<u><u>1,781,905</u></u>	<u><u>1,780,105</u></u>
 Total: Debt Service Fund		 <u><u>1,778,705</u></u>	 <u><u>1,778,105</u></u>	 <u><u>1,781,905</u></u>	 <u><u>1,780,105</u></u>