

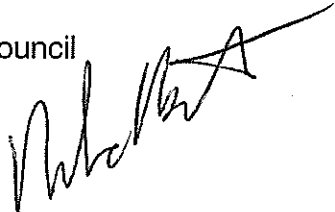


City of
Golden

911 10TH ST. GOLDEN, CO 80401
TEL: 303-384-8000
FAX: 303-384-8001
WWW.CITYOFGOLDEN.NET

Council Memorandum

For: The Honorable Mayor and City Council
From: Mike Bestor, City Manager
Date: October 3, 2012
Re: Recommendations for the 2013-14 Operating Budget



I. INTRODUCTION:

Attached for your consideration is my recommendation for the next Biennial Operations Budget (2013 – 2014). You will be asked to adopt a budget at your meeting on December 6 after making whatever amendments you see fit. You are scheduled to hold Public Hearings on this Operating Budget and the C.I.P. on October 25, November 1 and December 6. On December 6th you will also authorize spending for the 2013 portion of the budget. Next year you will review, adjust and then appropriate funds for the 2014 portion.

This may be the shortest, simplest and, maybe most boring operating budget proposal I have ever submitted but it addresses your key issues and benefits from, and maintains, our excellent financial position even coming out of this difficult recession.

In my September 6 recommendation to you for the 2013 Capital Budget and Ten-year Capital Improvement Plan (CIP), I discussed the many City of Golden policies that were the backbone for the recommended capital improvements. Those same policies, of course, drive the Operating Budget.

The report of your Blue Ribbon Panel on Golden's economic future, which you accepted on August 16, 2012, suggests that we use critical judgment each budget year and I believe this proposal fulfills that responsibility. In addition to the Blue Ribbon Panel Report, I believe that these recommendations meet all the requirements of the:

- Golden City Charter,
- Council Resolution 2189 on Long-Range Budget Policies,
- Vision 2030, and
- Council priorities identified at your retreat.

The final copy of this budget will include Resolution 2189, your list of priorities and the Blue Ribbon Panel Report.

II. SIGNIFICANT CHANGES FOR 2013-2014 OPERATING BUDGET

A. Economic Development / Schools / Healthy Communities

Since these are your top priorities, we already took steps earlier this year to re-organize the Planning and Development Department to more aggressively address these issues. This budget continues and expands on that capability by:

- Promoting the Director of Planning and Development into the restructured position of Director of Community and Economic Development.
- Promoting the Senior Planner to Planning Manager.
- Changing the part-time Marketing Manager into a full-time position.
- Funding the part-time Education / Healthy Communities Coordinator, and
- Moving the Sustainability Manager from the Public Works Department to Community and Economic Development.

In creating this focused effort on economic and community development, Golden is recognizing the critical link between economic development and the vitality and attractiveness of neighborhoods. Golden has all the physical characteristics, contemporary environments and social policies in place to be very attractive to today's entrepreneurs. Combining physical planning, sustainability, marketing and economic development into one focused group will keep and improve our competitive position for continued economic success. (See attached Organizational Chart)

B. Public Safety

This past summer, like so many before it, required us to force overtime on our police officers because demand was high and we had too many vacant positions. The Golden Police Department for the last few years has been budgeted for 44 sworn positions, but because of resignations, retirements, injuries and the very long time required to develop a functioning police officer, we continually find ourselves with two, three or four vacant positions.

Our hiring process for the police officer position produces great people but is long and staff-intensive. The hiring process itself practically consumes one full-time police officer who would be much more valuable on patrol. To address this problem, this budget adds one full-time position to the Human Resources Department to serve as the main focal point for filling police officer and dispatcher positions. We currently have an experienced consultant reviewing our process to recommend improvements; relying as much as possible on the H.R. Department, to speed the hiring decision without sacrificing quality of those hired.

If we can achieve fewer vacant positions; vacant positions open for shorter times; and Officers on the street instead of in the office we will improve our capability to keep crime in Golden very low and maintain order in our parks.

We prepare for the 2013 Budget with one of our two Code Enforcement Officer positions vacant. While we miss the retiring Code Enforcement Officer, good management principles require us to examine the opportunities such a vacancy offers. The Police Chief is still considering options for reorganizing that will utilize the full talents of the remaining officer and provide better capability to manage the summer crowds along the Clear Creek Corridor. This budget maintains funding for two Code Enforcement Officers in the Police Department although the vacant position will either be refilled with one full-time person or split into two or more part-time positions. In addition, in order to provide the resources we will need for our developing Clear Creek Management Plan, \$25,000 has been added to the Police Department budget for yet-to-be-determined seasonal positions (e.g. Park Rangers or parking control). Council will, of course, have final approval of the Creek Management Plan but now is the time to discuss resources that would be available for that plan.

In an effort to reduce turnover in our Communications Center, this budget provides money to add supervisory responsibility to two current dispatchers. With a 24/7/365 schedule, giving the Communications Center Manager two subordinate supervisor positions, should improve internal communication, training, and control, as well as provide upward mobility potential for career focused dispatchers.

And finally, this budget adds one full-time Records Clerk to the police records section. We are experiencing a steady and significant increase in workload and the H.R. Director and I concur that this position is fully justified. (A complete analysis is available should any member of Council wish more information).

C. Internal Service Fund Changes

In their May 18, 2012 Management Letter to you, our new Auditors, Clifton Larson Allen LLP suggested:

Generally, rates charged by internal service funds should be established to cover the cost of the respective services being provided. Internal service funds should not carry significant unrestricted net asset balances or significant deficits, as individual funds should not be either over-or under-charged for the services received.

We noted certain of the City's internal service funds reported unrestricted net assets at December 31, 2011 that appear high, when compared to the respective funds' annual operating activity. For example, the Insurance Fund reported unrestricted net assets of \$1,368,312, nearly three times its 2011 revenues and nearly six times its 2011 expenditures. In addition, the Information Technology Fund reported unrestricted net assets of \$656,506, or 47% of its 2011 revenues and 53% of its 2011 expenditures.

We note the City does not utilize an actuary to establish rates for self-insured activities. Such rates are established by management and approved by Council. Further, we note that while management has a policy to identify targeted net asset balances for each internal service fund, there is no formal policy adopted by City Council. We recommend the City Council approve a formal policy to identify targeted unrestricted net asset balances for each of its internal service funds. As part of that process, we recommend the policy include provisions for when and how quickly surplus or deficit unrestricted net asset balances are corrected.

By Resolution 2213 you approved a Fund Balance Policy as recommended by your Auditor and this budget recommendation seeks to conform to your directions.

This budget is structured to reduce the fund balances in the Information Technology (IT) Fund, the Insurance Fund, and to some extent Medical Benefit Fund in the following ways:

- IT Fund:
 - Internal charges for each department have been reduced from pre-2012 rates (we had already lowered the rate in 2012).
 - Transferred \$200,000 into the SUT Capital Fund for remodeling the old Public Works space for the IT Department.

- Insurance Fund:
 - Our Loss Control programs have successfully kept our property and casualty losses to a very small amount. The Insurance Fund balance continues to grow, even after cutting our normal departmental charge almost in half for 2012. Therefore 2013 and 2014 reduce these internal charges rather drastically for both years in order to reduce the fund balance.

- Medical Benefit Fund:
 - The City is self-insured for employee medical and dental insurance. We contract with CIGNA-Great West to administer the medical portion and with Delta Dental for dental. We also carry stop-loss insurance to protect the City for any individual claim exceeding \$75,000.
 - Our employees work hard to keep claim costs low and are fully supported with our ever-expanding wellness program. Because of this, the fund balance for medical benefits has continued to grow and so this budget recommends no increase in premiums for our employees or our departments.

- Workers Compensation / Unemployment Fund:
 - No changes are indicated from the auditors letter for this fund at this time.

- We are self-insured for unemployment insurance and our annual costs are very low.

- Workers compensation insurance is provided by our state municipal insurance pool – The Colorado Intergovernmental Risk Sharing Agency (CIRSA). CIRSA is not the lowest cost W/C insurance provider, but they are unique in providing a complete Loss Control/Safety Program. If we did not have CIRSA's programs we would want to consider lowering our \$100,000 deductible and hiring a Safety Officer to maintain our excellent record of employee safety. (Disclosure: I am on the CIRSA Board of Directors)

- The biggest Workers Comp concern going forward is the recently enacted state law, making us liable for a wide range of cancers incurred by our firefighters. This is a huge unfunded liability, but we do not have enough experience yet to estimate a safe reserve. So far we have paid for treatment in two cases. As we prepare the 2015-2016 Budget we should re-visit our Fund Balance Policy, as we may want to set a very high reserve fund target to protect the City of Golden. In the meantime, I am charging the Fire Department an extra \$25,000/year to build a firefighters cancer / workers comp reserve.

D. USA Pro-Cycling Challenge

This budget includes \$50,000 in 2013 and 2014 in case we want to seek to host another stage of this great event.

E. Salaries

As the economy in Colorado continues to improve, we are seeing increasing upward pressure on salaries – particularly for police officers.

To stay competitive in police officers and dispatcher hiring we are moving the ranges for these positions to stay in line with our competition:

	<u>2012</u>	<u>2013</u>
Dispatcher	\$40,000 - \$55,950	\$40,400 - \$57,000
Police Officer	\$49,050 - \$70,500	\$50,500 - \$71,700
Sergeant	\$71,000 - \$84,500	\$71,900 - \$88,000

Incumbents who have not “topped-out” will move two steps within the range if merited by their evaluation.

For all other departments, this budget recommends a 3% merit pool, which will generally be divided according to performance. Although the cost-of-living in this area has increased by 2.1%, this 3% pool will not be distributed across the board like a cost-of-living increase. The intent is to use the pool to pay for performance and so, for example, a few individuals might see a 5% or 6% increase if an equal number get 0% or 1%. In addition, since the Denver Boulder CPI is predicting this 2.1% increase the current Council salary ordinance translates into a 2.1% increase in Council salaries.

F. Fee Increases:

This Budget assumes fee increases as follows:

Water 5% for 2013

Wastewater 15% for 2013

Cemetery - We would like your feedback on also increasing the cemetery fees by 15% to get closer to break-even.

These will require Council approval but several proposed fee increases in the Parks and Recreation Department are within the policy guidelines you have previously established and given us the authority to adjust.

- Community Center - \$.25 increase
- Splash – TBD
- Clear Creek RV Park – 5%
- Fossil Trace
 - Range ball pricing increases:
 - Small (30) from \$3 to \$4
 - Medium (60) from \$6 to \$7
 - Large (90) from \$8 to \$9
 - Weekday Fees Monday – Thursday
 - Juniors** – Special 12-4 rate
 - From \$10 to \$12 for 9 holes
 - From \$18 to \$20 for 18 holes
 - Change the start of twilight rates to begin at 3pm instead of 4.5 hrs prior to sunset – remains at \$50 for fees/cart
 - Weekend Fees Friday – Sunday
 - Golden from \$48 to \$52 (\$69 w/cart)
 - Jeffco from \$58 to \$63 (\$80 w/cart)
 - Non-Jeffco from \$62 to \$68 (\$85 w/cart)
 - Change the start of twilight to begin at 3pm instead of 4.5 hrs prior to sunset – raise it to \$55 for fees/cart
 - Offseason Rates
 - Friday/Saturday/Sunday
 - Non-Golden \$59 (\$4 more than current – rate beings 1/2/13)
 - Rental Equipment
 - 9 holes from \$22.50 to \$25
 - 18 holes from \$40 to \$45

G. Other Changes with No Immediate Financial Impact

The Intergovernmental Agreement (IGA) with the Fairmount Fire Protection District is only the most visible example of a city-wide effort to find long-term cost savings to keep this City in a strong financial position. (e.g. Our next recruit academy will be a joint operation with Fairmount.)

We will shortly begin a joint study with the City of Wheat Ridge, funded by the E911 Authority, to explore a Joint Public Safety Communications Center.

We are also exploring the establishment of a second category of employee leave policies for new hires after January 1, 2013. At this time we think that a new policy should cap earned vacation leave at 20 days per year instead of the 26 days currently earned by non-exempt employees after 20 years service. Similar changes would be made for exempt personnel and some reduction in sick leave accrual will also be considered. These are just a few examples of how every department is being challenged to continually review every program with a long-term critical viewpoint consistent with the Blue Ribbon Panel Report.

H. Ending Fund Balance

The attached spread sheets include projected ending fund balance for each fund for 12/31/2013 and 12/31/2014.

You will note that the General Fund should end 2013 with an 18.1% balance and 2014 with 15.1% balance - both numbers are within your policy target and provide a comfortable cushion should the economy fall apart once again.

If we prevail in our lawsuit against the Department of the Interior and be given the opportunity to purchase the Rocky Flats right-of-way for our Regional Bike Trail, we can easily meet the \$3,000,000 offered price with temporary inter-fund loans.

III. CONCLUSION

I am very proud to be able to recommend this budget to you. Many governments around the world are still reducing staff, cutting benefits and raising taxes while Golden enjoys the prosperity earned by two decades of sound financial decisions.

I look forward to a challenging and fun discussion with you and the community as we set our course for continually improving city government.

BUDGET SUMMARY - ALL FUNDS
For The Years Ended December 31, 2010 - 2014

	Actual 2010	Actual 2011	Projected 2012	Proposed 2013	Planned 2014
FUNDING SOURCES:					
General Property Tax	4,943,567	4,974,404	5,004,400	5,107,275	5,225,950
Sales and Use Tax	15,006,477	15,821,066	15,848,045	16,576,300	16,974,950
Other Taxes	1,125,435	1,154,845	1,153,989	1,173,630	1,193,755
Licenses and Permits	753,713	592,812	411,500	555,500	449,500
Charges for Service	20,028,121	20,645,141	21,505,202	22,412,121	23,297,314
Intergovernmental	2,951,344	2,442,580	2,428,863	3,917,920	1,876,670
Fines and Forfeitures	502,978	496,062	559,100	564,675	570,320
Interest	264,368	148,613	277,730	164,096	151,621
Miscellaneous	2,312,685	2,771,346	1,662,285	1,877,722	1,852,446
Interfund Transfers	2,268,379	3,390,517	4,362,349	3,419,430	2,945,530
Bond Proceeds	21,540,924	-	-	-	-
Land Sale Proceeds	-	-	-	100,000	150,000
Total Revenues and Other Funding Sources	71,697,991	52,437,386	53,213,462	55,868,668	54,688,055

General Government (a)	10,184,176	9,782,879	10,223,152	10,796,068	10,721,448
Public Safety	8,152,168	8,815,710	8,777,783	8,871,589	9,330,222
Public Works	12,144,573	14,990,070	17,222,116	15,692,444	15,915,156
Parks and Recreation	9,674,152	9,820,888	9,722,709	11,447,431	9,679,087
Planning and Economic Development	2,548,748	1,455,613	1,682,084	3,282,251	1,241,462
Interfund Transfers	1,916,987	2,298,405	3,209,949	2,150,030	1,810,530
Other Expenditures	1,229,121	1,548,355	1,594,950	1,589,400	1,599,950
Debt Service	26,374,792	4,741,566	4,754,281	4,716,282	4,803,520
Total Expenditures and Other Uses	72,224,716	53,453,486	57,187,026	58,545,494	55,101,376

(a) General Government includes General Fund administration and Internal Service Funds.

City of Golden
2013 Budget

FUND BALANCE PROJECTION - ALL GOVERNMENTAL FUNDS

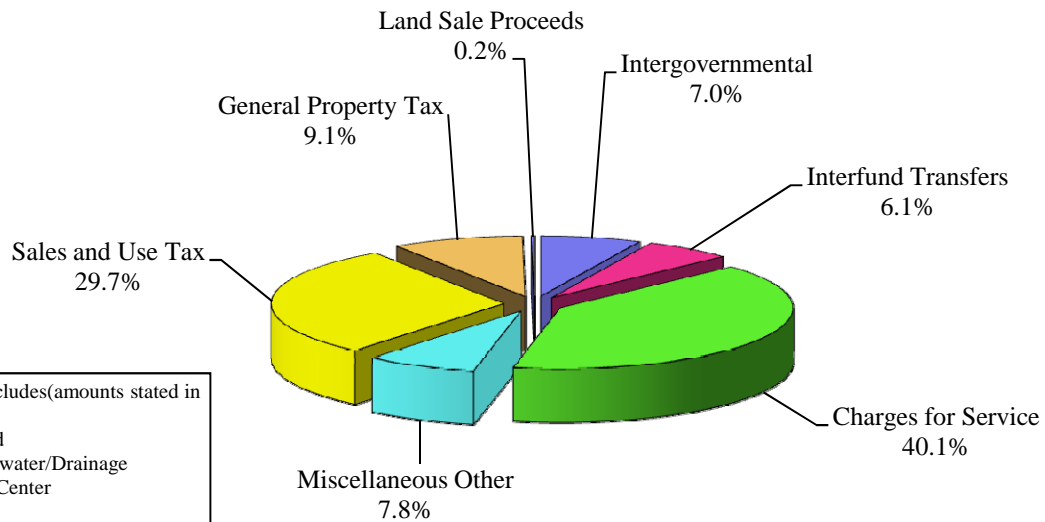
Fund	Fund Balance 12/31/2011	Budget 2012 Revenue	Budget 2012 Expenditure	Projected Fund Balance 12/31/2012	Budget 2013 Revenue	Budget 2013 Expenditure	Projected Fund Balance 12/31/2013	Budget 2014 Revenue	Budget 2014 Expenditure	Projected Fund Balance 12/31/2014
<u>OPERATING FUND</u>										
General Fund	6,191,039	22,031,856	23,388,402	4,834,493	22,454,323	22,934,175	4,354,640	22,840,723	23,356,972	3,838,392
<u>SPECIAL REVENUE FUNDS</u>										
Conservation Trust Fund	190,546	169,200	110,000	249,746	170,801	413,245	7,302	172,285	100,000	79,587
Golden Downtown General Improvement District Fund (GDGID)	26,103	32,627	16,050	42,680	32,689	19,975	55,394	34,240	14,975	74,659
<u>CAPITAL PROJECT FUNDS</u>										
Sales and Use Tax Capital Improvement Fund	1,310,799	7,780,095	7,283,846	1,807,048	8,817,197	9,578,246	1,045,999	6,676,230	6,929,561	792,668
Capital Programs Fund	247,256	1,328,364	1,589,020	(13,400)	1,513,400	1,500,000	-	1,500,000	1,500,000	-
Open Space Fund	570,770	499,000	466,130	603,640	753,579	1,081,030	276,189	510,742	695,530	91,401
<u>PERMANENT FUND</u>										
Cemetery Perpetual Care Fund	1,534,261	63,450	65,000	1,532,711	71,950	50,000	1,554,661	71,950	50,000	1,576,611

City of Golden

2013 Budget

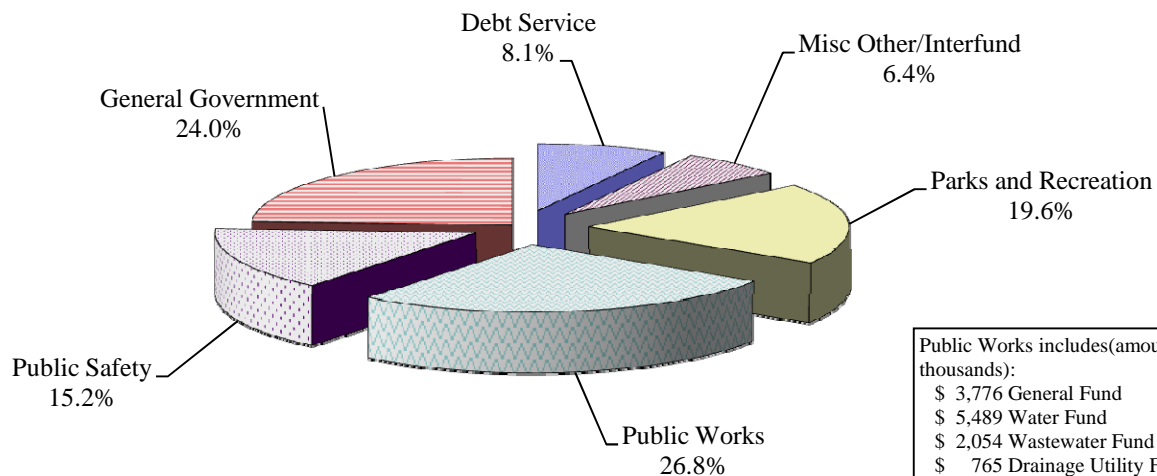
FUND CASH PROJECTION - ALL PROPRIETARY FUNDS

Fund	Projected Cash 12/31/2011	Budget 2012 Cash In	Budget 2012 Expense	Projected Cash 12/31/2012	Budget 2013 Cash In	Budget 2013 Expense	Projected Cash 12/31/2013	Budget 2014 Cash In	Budget 2014 Expense	Projected Cash 12/31/2014
<u>ENTERPRISE FUNDS</u>										
Water Fund	3,914,334	5,851,154	9,098,129	667,359	6,636,725	6,976,756	327,328	6,961,408	6,789,154	499,583
Wastewater Fund	410,218	1,800,800	2,182,441	28,577	2,103,409	2,054,336	77,650	2,387,496	2,084,668	380,478
Drainage Fund	(31,700)	1,035,500	785,313	218,487	936,150	1,152,651	1,986	940,825	739,983	202,829
Community Center Fund	111,115	2,061,800	2,070,590	102,325	2,045,310	2,054,650	92,985	2,061,900	2,080,950	73,935
Cemetery Operations Fund	59,249	469,100	495,855	32,494	517,100	481,521	68,072	531,250	489,530	109,792
Splash Aquatic Park Fund	59,624	455,250	475,422	39,452	457,635	399,177	97,909	478,849	413,150	163,608
Fossil Trace Golf Course Fund	38,285	3,297,500	3,139,034	196,751	3,249,860	3,191,730	254,881	3,215,860	3,182,753	287,989
Rooney Road Sports Complex Fund	420,569	117,177	38,333	499,413	113,741	110,660	502,494	116,977	37,585	581,885
Museum Fund	144,908	484,765	466,666	163,007	480,300	477,776	165,531	479,650	490,490	154,691
<u>INTERNAL SERVICE FUND</u>										
Fleet Management Fund	396,259	1,534,344	1,574,643	355,960	1,427,700	1,548,146	235,514	1,443,500	1,478,000	201,014
Information Technology Fund	637,998	1,465,965	1,668,751	435,212	1,421,455	1,598,300	258,367	1,562,725	1,595,466	225,626
Insurance Fund	1,131,828	249,900	289,000	1,092,728	81,945	306,120	868,553	79,545	324,610	623,488
Medical Benefits Fund	1,548,997	2,173,616	2,090,400	1,632,213	2,314,100	2,327,000	1,619,313	2,348,900	2,453,000	1,515,213
Workers' Comp Fund	198,207	362,000	(106,000)	666,207	319,300	290,000	695,507	323,000	295,000	723,507

Where it comes from...revenues (all funds):

Charges for Service includes (amounts stated in thousands):

\$ 2,464 General Fund
 \$ 8,735 Water/Wastewater/Drainage
 \$ 1,604 Community Center
 \$ 452 Cemetery
 \$ 396 Splash Aquatic Park
 \$ 3,115 Fossil Trace Golf Course
 \$ 57 Sports Complex
 \$ 86 Museums
 \$ 50 Capital Programs
 \$ 5,431 Internal Service
 \$ 57 Cemetery Perpetual Care

Where it goes...expenditures (all funds):

Public Works includes (amounts stated in thousands):

\$ 3,776 General Fund
 \$ 5,489 Water Fund
 \$ 2,054 Wastewater Fund
 \$ 765 Drainage Utility Fund
 \$ 3,607 Capital Project Funds

City of Golden

2013 BUDGET SUMMARY - BY FUND TYPE

For The Year Ended December 31, 2013

	General Fund	Enterprise Funds	Capital Projects	Internal Service	Special Revenue	Trust and Agency	Grand Total
FUNDING SOURCES:							
Revenues:							
General Property Tax	5,082,800	-	-	-	24,475	-	5,107,275
Sales and Use Tax	11,171,033	-	5,405,267	-	-	-	16,576,300
Other Taxes	1,170,730	-	-	-	2,900	-	1,173,630
Licenses and Permits	555,500	-	-	-	-	-	555,500
Charges for Service	2,464,025	14,445,111	-	5,444,475	1,560	56,950	22,412,121
Intergovernmental	654,290	33,000	3,060,950	-	169,680	-	3,917,920
Fines and Forfeitures	564,675	-	-	-	-	-	564,675
Interest	54,417	48,114	13,004	32,025	1,536	15,000	164,096
Miscellaneous	631,853	1,132,005	22,525	88,000	3,339	-	1,877,722
Interfund Transfers	105,000	882,000	2,432,430	-	-	-	3,419,430
Bond Proceeds	-	-	-	-	-	-	-
Land Sale Proceeds	-	-	100,000	-	-	-	100,000
Total Revenues	22,454,323	16,540,230	11,034,176	5,564,500	203,490	71,950	55,868,668
EXPENDITURES:							
General Government	4,456,528	-	250,000	6,069,566	19,975	-	10,796,068
Public Safety	8,761,589	-	110,000	-	-	-	8,871,589
Public Works	3,776,037	8,309,007	3,607,400	-	-	-	15,692,444
Parks and Recreation	2,470,371	6,015,515	2,548,300	-	413,245	-	11,447,431
Planning and Econ. Devel.	1,195,251	-	2,087,000	-	-	-	3,282,251
Interfund Transfers	685,000	1,050,000	365,030	-	-	50,000	2,150,030
Other Expenditures	1,589,400	-	-	-	-	-	1,589,400
Debt Service	-	1,524,736	3,191,546	-	-	-	4,716,282
Total Expenditures and Other Uses	22,934,175	16,899,257	12,159,276	6,069,566	433,220	50,000	58,545,494
Accumulation (Use) of Contingency	(479,853)	(359,027)	(1,125,100)	(505,066)	(229,730)	21,950	(2,676,826)
Projected Ending Contingency	\$ 4,354,639	\$ 1,556,315	\$ 537,188	\$ 3,677,254	\$ 62,696	\$ 1,554,661	\$ 11,742,752

City of Golden, Colorado
2013 BUDGET SUMMARY - BY FUND
For The Year Ended December 31, 2013

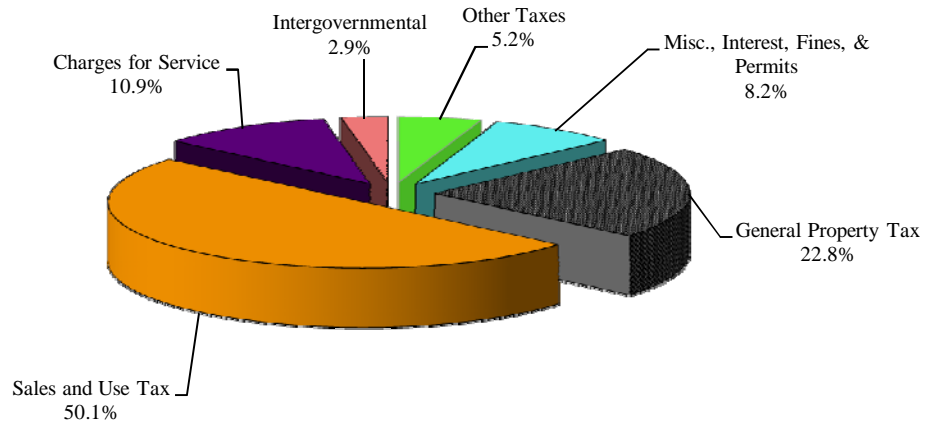
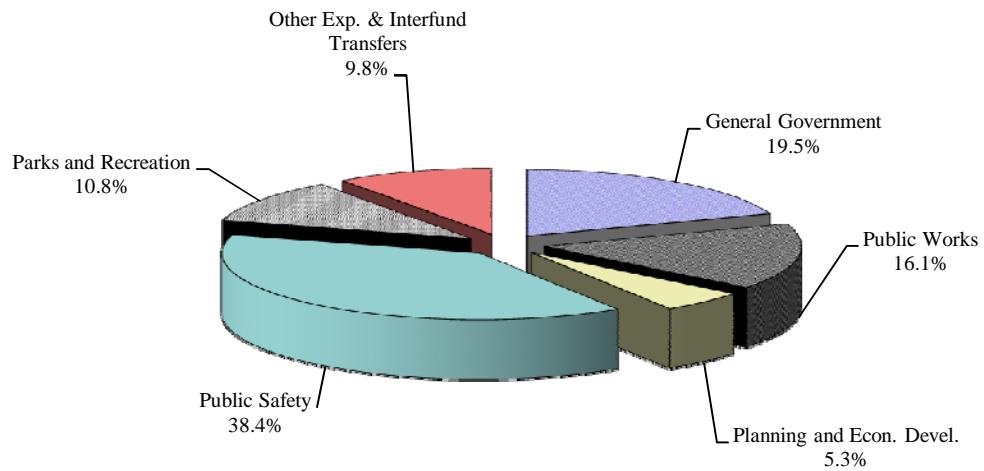
	General Fund	Water	Waste- water	Drainage Utility	Communi- ty Center	Ceme- tery	Aquatic Park	Golf Course	Sports Complex	Museum	Enterprise Funds TOTAL
Revenues:											
General Property Tax	5,082,800										
Sales and Use Tax	11,171,033										
Other Taxes	1,170,730										
Licenses and Permits	555,500										
Charges for Service	2,464,025	5,861,850	1,937,090	935,650	1,604,380	452,000	396,425	3,114,860	57,306	85,550	14,445,111
Intergovernmental	654,290							-	-	33,000	33,000
Fines and Forfeitures	564,675										
Interest	54,417	14,875	21,319	500	2,000	100	385	2,000	6,435	500	48,114
Miscellaneous	631,853	760,000	120,000	-	66,930	-	30,825	133,000	-	21,250	1,132,005
Interfund Transfers	105,000	-	25,000		372,000	65,000	30,000	-	50,000	340,000	882,000
Bond/Loan Proceeds											
Land Sale Proceeds											
Total Current Revenues	22,454,323	6,636,725	2,103,409	936,150	2,045,310	517,100	457,635	3,249,860	113,741	480,300	16,540,230
EXPENDITURES:											
General Government	4,456,528										-
Public Safety	8,761,589										-
Public Works	3,776,037	5,489,220	2,054,336	765,451							8,309,007
Parks and Recreation	2,470,371				2,054,650	481,521	399,177	2,491,730	110,660	477,776	6,015,515
Planning and Econ. Devel.	1,195,251										-
Interfund Transfers	685,000	300,000		50,000				700,000			1,050,000
Other Expenditures	1,589,400										-
Debt Service	-	1,187,536	-	337,200							1,524,736
Total Expenditures and Other Uses	22,934,175	6,976,756	2,054,336	1,152,651	2,054,650	481,521	399,177	3,191,730	110,660	477,776	16,899,257
Accumulation (Use) of Contingency	(479,853)	(340,031)	49,073	(216,501)	(9,340)	35,579	58,458	58,130	3,081	2,524	(359,027)
Projected Ending Contingency - Unrestricted	\$ 4,354,639	\$ 327,328	\$ 77,650	\$ 1,986	\$ 92,985	\$ 35,549	\$ 97,909	\$ 254,881	\$ 502,494	\$ 165,531	\$ 1,556,315

City of Golden, Colorado
2013 BUDGET SUMMARY - BY FUND
For The Year Ended December 31, 2013

	Capital	SUT Capital	Open Space	Capital Projects TOTAL	Fleet	Info Tech- nology	Insurance	Medical	Workers Comp	Internal Service TOTAL
Revenues:										-
General Property Tax										-
Sales and Use Tax		5,405,267		5,405,267						-
Other Taxes										-
Licenses and Permits										-
Charges for Service	50,000				1,372,200	1,397,930	61,945	2,299,100	313,300	5,444,475
Intergovernmental	504,000	1,810,000	746,950	3,060,950		-				-
Fines and Forfeitures										-
Interest	2,000	5,300	5,704	13,004	5,500	3,525	2,000	15,000	6,000	32,025
Miscellaneous	-	21,600	925	22,525	50,000	20,000	18,000		-	88,000
Interfund Transfers	957,400	1,475,030		2,432,430	-	-		-		-
Bond/Loan Proceeds		-		-						-
Land Sale Proceeds		100,000		100,000						-
Total Current Revenues	1,513,400	8,817,197	753,579	11,034,176	1,427,700	1,421,455	81,945	2,314,100	319,300	5,564,500
EXPENDITURES:										
General Government		250,000		250,000	1,548,146	1,598,300	306,120	2,327,000	290,000	6,069,566
Public Safety		110,000		110,000						-
Public Works	1,500,000	2,107,400		3,607,400						-
Parks and Recreation		1,832,300	716,000	2,548,300						-
Planning and Econ. Devel.		2,087,000		2,087,000						-
Interfund Transfers		-	365,030	365,030						-
Other Expenditures		-		-						-
Debt Service		3,191,546		3,191,546						-
Total Expenditures and Other Uses	1,500,000	9,578,246	1,081,030	12,159,276	1,548,146	1,598,300	306,120	2,327,000	290,000	6,069,566
Accumulation (Use) of Contingency	13,400	(761,049)	(327,451)	(1,125,100)	(120,446)	(176,846)	(224,175)	(12,900)	29,300	(505,066)
Projected Ending Contingency - Unrestricted	\$ -	\$ 260,999	\$ 276,189	\$ 537,188	\$ 235,514	\$ 258,367	\$ 868,553	\$ 1,619,313	\$ 695,507	\$ 3,677,254

City of Golden, Colorado
2013 BUDGET SUMMARY - BY FUND
For The Year Ended December 31, 2013

	GCLC	GDGID	Conserv Trust	Special Revenue TOTAL	Cemetery Trust Fund	Grand Total
Revenues:						
General Property Tax		24,475		24,475		5,107,275
Sales and Use Tax				-		16,576,300
Other Taxes		2,900		2,900		1,173,630
Licenses and Permits				-		555,500
Charges for Service		1,560		1,560	56,950	22,412,121
Intergovernmental			169,680	169,680		3,917,920
Fines and Forfeitures				-		564,675
Interest		415	1,121	1,536	15,000	164,096
Miscellaneous		3,339		3,339		1,877,722
Interfund Transfers				-		3,419,430
Bond/Loan Proceeds				-		-
Land Sale Proceeds				-		100,000
Total Current Revenues	-	32,689	170,801	203,490	71,950	55,868,668
EXPENDITURES:						
General Government		19,975		19,975		10,796,068
Public Safety				-		8,871,589
Public Works	-			-		15,692,444
Parks and Recreation			413,245	413,245		11,447,431
Planning and Econ. Devel.				-		3,282,251
Interfund Transfers				-	50,000	2,150,030
Other Expenditures				-		1,589,400
Debt Service				-		4,716,282
Total Expenditures and Other Uses	-	19,975	413,245	433,220	50,000	58,545,494
Accumulation (Use) of Contingency	-	12,714	(242,444)	(229,730)	21,950	(2,676,826)
Projected Ending Contingency - Unrestricted	\$ -	\$ 55,394	\$ 7,302	\$ 62,696	\$ 1,554,661	\$ 11,742,752

Where it comes from...General Fund revenues:**Where it goes...General Fund expenditures:**

City of Golden

2014 BUDGET SUMMARY - BY FUND TYPE

For The Year Ended December 31, 2014

	General Fund	Enterprise Funds	Capital Projects	Internal Service	Special Revenue	Trust and Agency	Grand Total
FUNDING SOURCES:							
Revenues:							
General Property Tax	5,200,000	-	-	-	25,950	-	5,225,950
Sales and Use Tax	11,436,800	-	5,538,150	-	-	-	16,974,950
Other Taxes	1,190,855	-	-	-	2,900	-	1,193,755
Licenses and Permits	449,500	-	-	-	-	-	449,500
Charges for Service	2,482,280	15,116,479	-	5,640,045	1,560	56,950	23,297,314
Intergovernmental	667,340	33,000	1,004,950	-	171,380	-	1,876,670
Fines and Forfeitures	570,320	-	-	-	-	-	570,320
Interest	48,098	42,271	12,792	32,125	1,335	15,000	151,621
Miscellaneous	645,281	1,095,465	22,800	85,500	3,400	-	1,852,446
Interfund Transfers	150,250	887,000	1,908,280	-	-	-	2,945,530
Bond Proceeds	-	-	-	-	-	-	-
Land Sale Proceeds	-	-	150,000	-	-	-	150,000
Total Revenues	22,840,723	17,174,215	8,636,972	5,757,670	206,525	71,950	54,688,055
EXPENDITURES:							
General Government	4,560,398	-	-	6,146,076	14,975	-	10,721,448
Public Safety	8,980,222	-	350,000	-	-	-	9,330,222
Public Works	3,767,826	8,334,330	3,813,000	-	-	-	15,915,156
Parks and Recreation	2,517,114	5,994,458	1,067,515	-	100,000	-	9,679,087
Planning and Econ. Devel.	1,241,462	-	-	-	-	-	1,241,462
Interfund Transfers	690,000	700,000	370,530	-	-	50,000	1,810,530
Other Expenditures	1,599,950	-	-	-	-	-	1,599,950
Debt Service	-	1,279,474	3,524,046	-	-	-	4,803,520
Total Expenditures and Other Uses	23,356,972	16,308,262	9,125,091	6,146,076	114,975	50,000	55,101,376
Accumulation (Use) of Contingency	(516,249)	865,953	(488,119)	(388,406)	91,550	21,950	(413,321)
Projected Ending Contingency	\$ 3,838,391	\$ 2,422,267	\$ 99,069	\$ 3,288,848	\$ 154,246	\$ 1,576,611	\$ 11,379,432

City of Golden, Colorado
2014 BUDGET SUMMARY - BY FUND
For The Year Ended December 31, 2014

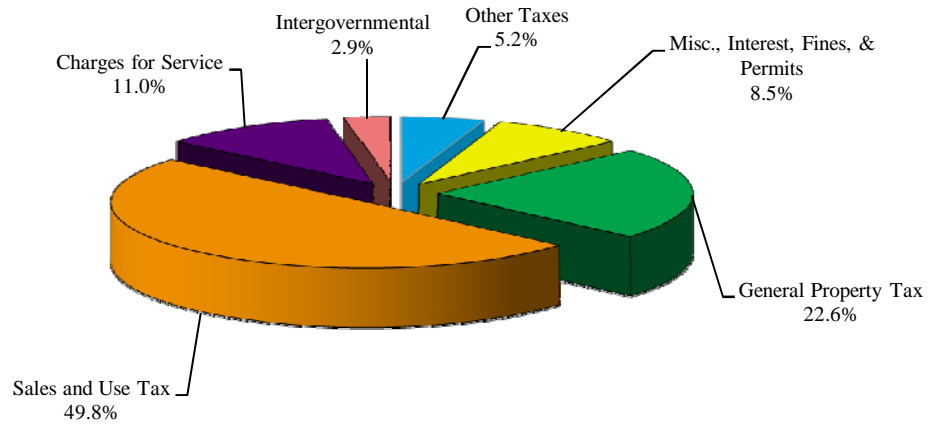
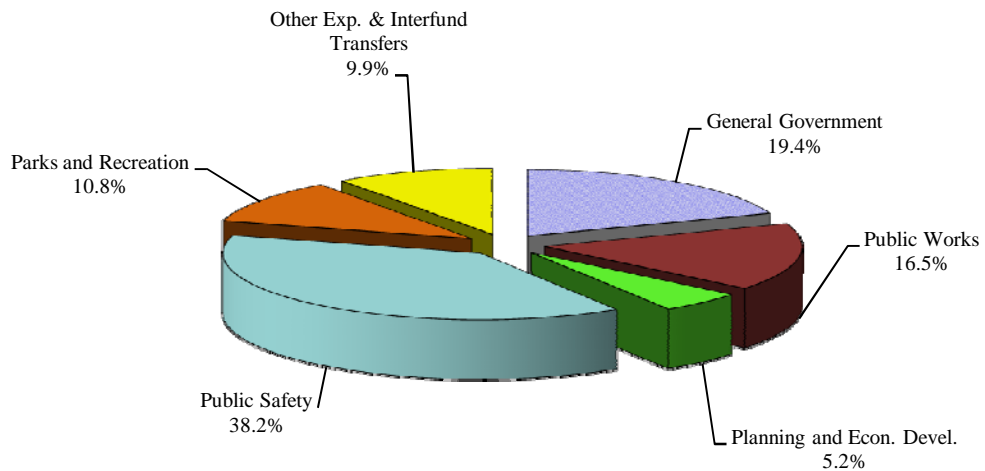
	General Fund	Water	Waste- water	Drainage Utility	Communi- ty Center	Ceme- tery	Aquatic Park	Golf Course	Sports Complex	Museum	Enterprise Funds TOTAL
Revenues:											
General Property Tax	5,200,000										
Sales and Use Tax	11,436,800										
Other Taxes	1,190,855										
Licenses and Permits	449,500										
Charges for Service	2,482,280	6,190,650	2,226,300	940,325	1,620,435	456,150	416,040	3,118,360	58,319	89,900	15,116,479
Intergovernmental	667,340							-	-	33,000	33,000
Fines and Forfeitures	570,320										
Interest	48,098	10,758	16,196	500	2,000	100	1,059	2,500	8,658	500	42,271
Miscellaneous	645,281	760,000	120,000	-	67,465	-	31,750	95,000	-	21,250	1,095,465
Interfund Transfers	150,250	-	25,000		372,000	75,000	30,000	-	50,000	335,000	887,000
Bond/Loan Proceeds											
Land Sale Proceeds											
Total Current Revenues	22,840,723	6,961,408	2,387,496	940,825	2,061,900	531,250	478,849	3,215,860	116,977	479,650	17,174,215
EXPENDITURES:											
General Government	4,560,398										-
Public Safety	8,980,222										-
Public Works	3,767,826	5,840,693	2,084,668	408,970							8,334,330
Parks and Recreation	2,517,114				2,080,950	489,530	413,150	2,482,753	37,585	490,490	5,994,458
Planning and Econ. Devel.	1,241,462										-
Interfund Transfers	690,000	-		-				700,000			700,000
Other Expenditures	1,599,950										-
Debt Service	-	948,461	-	331,013							1,279,474
Total Expenditures and Other Uses	23,356,972	6,789,154	2,084,668	739,983	2,080,950	489,530	413,150	3,182,753	37,585	490,490	16,308,262
Accumulation (Use) of Contingency	(516,249)	172,254	302,828	200,842	(19,050)	41,720	65,699	33,107	79,392	(10,840)	865,953
Projected Ending Contingency - Unrestricted	\$ 3,838,391	\$ 499,583	\$ 380,478	\$ 202,829	\$ 73,935	\$ 77,269	\$ 163,608	\$ 287,989	\$ 581,885	\$ 154,691	\$ 2,422,267

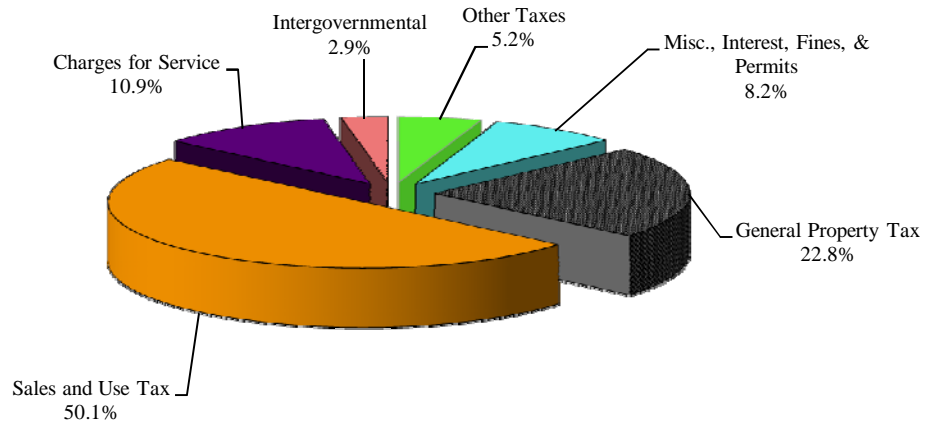
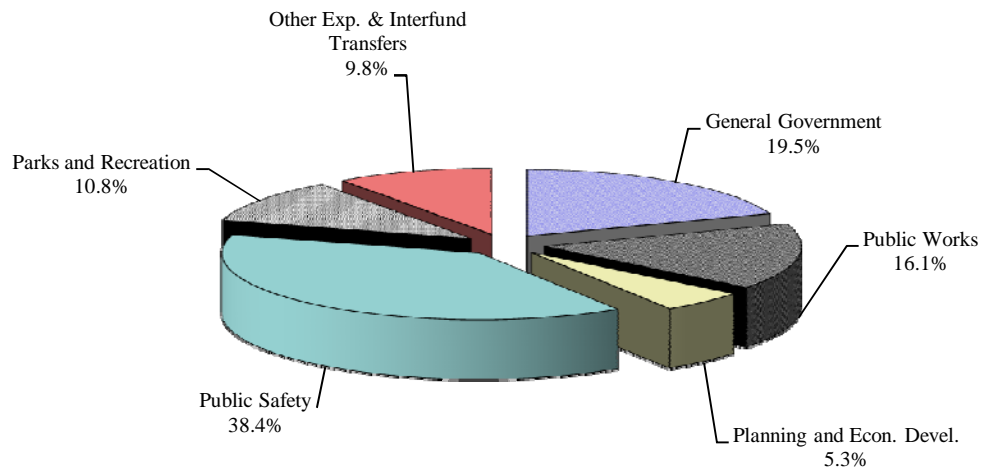
City of Golden, Colorado
2014 BUDGET SUMMARY - BY FUND
For The Year Ended December 31, 2014

	Capital	SUT Capital	Open Space	Capital Projects TOTAL	Fleet	Info Tech- nology	Insurance	Medical	Workers Comp	Internal Service TOTAL
Revenues:										-
General Property Tax										-
Sales and Use Tax		5,538,150		5,538,150						-
Other Taxes										-
Licenses and Permits										-
Charges for Service	50,000				1,388,500	1,539,200	61,945	2,333,900	316,500	5,640,045
Intergovernmental	500,000	-	504,950	1,004,950		-				-
Fines and Forfeitures										-
Interest	2,000	5,000	5,792	12,792	5,000	3,525	2,100	15,000	6,500	32,125
Miscellaneous	-	22,800	-	22,800	50,000	20,000	15,500		-	85,500
Interfund Transfers	948,000	960,280		1,908,280	-	-		-		-
Bond/Loan Proceeds		-		-						-
Land Sale Proceeds		150,000		150,000						-
Total Current Revenues	1,500,000	6,676,230	510,742	8,636,972	1,443,500	1,562,725	79,545	2,348,900	323,000	5,757,670
EXPENDITURES:										
General Government		-		-	1,478,000	1,595,466	324,610	2,453,000	295,000	6,146,076
Public Safety		350,000		350,000						-
Public Works	1,500,000	2,313,000		3,813,000						-
Parks and Recreation		742,515	325,000	1,067,515						-
Planning and Econ. Devel.		-		-						-
Interfund Transfers		-	370,530	370,530						-
Other Expenditures		-		-						-
Debt Service		3,524,046		3,524,046						-
Total Expenditures and Other Uses	1,500,000	6,929,561	695,530	9,125,091	1,478,000	1,595,466	324,610	2,453,000	295,000	6,146,076
Accumulation (Use) of Contingency	-	(253,331)	(184,788)	(488,119)	(34,500)	(32,741)	(245,065)	(104,100)	28,000	(388,406)
Projected Ending Contingency - Unrestricted	\$ -	\$ 7,668	\$ 91,401	\$ 99,069	\$ 201,014	\$ 225,626	\$ 623,488	\$ 1,515,213	\$ 723,507	\$ 3,288,848

City of Golden, Colorado
2014 BUDGET SUMMARY - BY FUND
For The Year Ended December 31, 2014

	GCLC	GDGID	Conserv Trust	Special Revenue TOTAL	Cemetery Trust Fund	Grand Total
Revenues:						
General Property Tax		25,950		25,950		5,225,950
Sales and Use Tax				-		16,974,950
Other Taxes		2,900		2,900		1,193,755
Licenses and Permits				-		449,500
Charges for Service		1,560		1,560	56,950	23,297,314
Intergovernmental			171,380	171,380		1,876,670
Fines and Forfeitures				-		570,320
Interest		430	905	1,335	15,000	151,621
Miscellaneous		3,400		3,400		1,852,446
Interfund Transfers				-		2,945,530
Bond/Loan Proceeds				-		-
Land Sale Proceeds				-		150,000
Total Current Revenues	-	34,240	172,285	206,525	71,950	54,688,055
EXPENDITURES:						
General Government		14,975		14,975		10,721,448
Public Safety				-		9,330,222
Public Works	-			-		15,915,156
Parks and Recreation			100,000	100,000		9,679,087
Planning and Econ. Devel.				-		1,241,462
Interfund Transfers				-	50,000	1,810,530
Other Expenditures				-		1,599,950
Debt Service				-		4,803,520
Total Expenditures and Other Uses	-	14,975	100,000	114,975	50,000	55,101,376
Accumulation (Use) of Contingency	-	19,265	72,285	91,550	21,950	(413,321)
Projected Ending Contingency - Unrestricted	\$ -	\$ 74,659	\$ 79,587	\$ 154,246	\$ 1,576,611	\$ 11,379,432

Where it comes from...General Fund revenues:**Where it goes...General Fund expenditures:**

Where it comes from...General Fund revenues:**Where it goes...General Fund expenditures:**

COMPARATIVE BUDGET CHANGES 2010 - 2014

GENERAL FUND

DESCRIPTION	ACTUAL 2010	ACTUAL 2011	ADOPTED BUDGET 2012	PROJECTED ACTUAL 2012	PROPOSED BUDGET 2013	PROPOSED BUDGET 2014
REVENUES:						
Taxes	16,169,486	16,760,091	16,633,350	16,816,530	17,424,563	17,827,655
Licenses and Permits	753,713	592,812	495,500	411,500	555,500	449,500
Charges for Service	1,936,479	2,172,728	2,276,995	2,382,555	2,464,025	2,482,280
Intergovernmental	1,450,265	1,105,091	869,037	988,103	654,290	667,340
Fines and Forfeitures	502,978	496,062	506,500	559,100	564,675	570,320
Interest & Miscellaneous	836,224	790,708	902,293	874,068	791,270	843,629
TOTAL REVENUES	21,649,145	21,917,492	21,683,675	22,031,856	22,454,323	22,840,723
OPERATING EXPENDITURES:						
General Government	3,876,361	3,822,529	3,793,630	3,894,720	3,733,970	3,825,908
Judicial & Legal	841,533	636,532	755,767	795,588	722,558	734,490
Planning & Development	949,145	958,132	1,081,264	1,021,484	1,195,251	1,241,462
Public Safety	8,099,115	8,298,109	8,301,219	8,158,783	8,761,589	8,980,222
Public Works	3,406,308	3,694,574	3,905,505	3,888,249	3,776,037	3,767,826
Parks & Recreation	2,262,388	2,190,494	2,306,925	2,299,809	2,470,371	2,517,114
Subtotal:	19,434,849	19,600,370	20,144,310	20,058,633	20,659,775	21,067,022
OTHER EXPENDITURES:						
Transfers to Other Funds	602,810	859,705	3,994,819	1,734,819	685,000	690,000
GURA Increment	576,912	628,310	538,350	538,350	527,800	538,350
Senior Resource Center	20,000	20,000	20,000	20,000	25,000	25,000
Coors Tech/Fairmont Fire Rebates	464,370	432,339	465,000	465,000	465,000	465,000
Single Trash Hauler Program	167,839	467,706	571,600	571,600	571,600	571,600
Subtotal:	1,831,931	2,408,060	5,589,769	3,329,769	2,274,400	2,289,950
TOTAL EXPENDITURES	21,266,780	22,008,430	25,734,079	23,388,402	22,934,175	23,356,972
(Use)/Accumulation of Surplus Funds	382,365	(90,938)	(4,050,404)	(1,356,547)	(479,853)	(516,249)
Ending Fund Balance	6,281,977	6,191,039	2,140,635	4,834,492	4,354,639	3,838,391
Fund Balance as % of Expenditures	29.5%	28.1%	8.3%	20.7%	19.0%	16.4%

COMPARATIVE BUDGET CHANGES 2010 - 2014
GENERAL FUND

DESCRIPTION	ACTUAL 2010	ACTUAL 2011	ADOPTED BUDGET 2012	PROJECTED ACTUAL 2012	PROPOSED BUDGET 2013	PROPOSED BUDGET 2014
REVENUES:						
Taxes	16,169,486	16,760,091	16,633,350	16,816,530	17,424,563	17,827,655
Licenses and Permits	753,713	592,812	495,500	411,500	555,500	449,500
Charges for Service	1,936,479	2,172,728	2,276,995	2,382,555	2,464,025	2,482,280
Intergovernmental	1,450,265	1,105,091	869,037	988,103	654,290	667,340
Fines and Forfeitures	502,978	496,062	506,500	559,100	564,675	570,320
Interest & Miscellaneous	836,224	790,708	902,293	874,068	791,270	843,629
TOTAL REVENUES	21,649,145	21,917,492	21,683,675	22,031,856	22,454,323	22,840,723
OPERATING EXPENDITURES:						
City Council	205,724	253,534	265,614	243,839	253,417	261,020
Sustainability	160,658	128,304	157,079	142,979	171,644	180,000
USA Pro Challenge	-	25,302	-	115,580	50,000	50,000
Municipal Judge	50,278	50,462	55,100	55,100	55,100	55,100
City Attorney	558,545	359,098	457,000	500,000	425,000	425,000
City Manager	356,196	367,495	384,188	403,058	398,776	410,320
Communications	295,813	370,636	437,316	380,525	406,040	411,020
GURA Director	123,134	125,840	128,350	128,650	131,950	135,650
City Clerk	212,607	214,433	227,977	217,587	233,751	230,725
Human Resources	426,662	419,290	465,222	451,532	556,967	571,145
Municipal Court	232,710	226,972	243,667	240,488	242,458	254,390
Finance & Administrative Services	1,084,100	1,117,118	1,264,097	1,270,257	1,294,257	1,333,285
Planning & Development	559,444	549,525	586,444	580,964	595,992	614,042
Economic Development	97,582	127,086	194,820	140,520	284,259	297,420
Community Marketing Program	270,345	267,418	300,000	300,000	315,000	330,000
Community Visioning	21,774	14,103	-	-	-	-
Museums	119,406	-	-	-	-	-
Grants	598,341	355,217	94,192	220,600	-	-
Public Works Admin & Engineering	1,293,893	1,227,731	1,307,946	1,325,079	1,367,623	1,409,386
Public Works Streets	1,807,864	1,783,204	1,905,480	1,893,191	1,933,770	1,915,440
Highway Corridor Project	143,893	555,335	535,000	527,000	303,000	263,000
Police Admin & Communication	2,073,379	1,987,601	2,074,099	1,857,401	2,257,648	2,316,172
Police Operations	4,534,477	4,818,096	4,761,395	4,748,767	4,937,988	5,056,859
Fire	1,491,259	1,492,412	1,465,725	1,552,615	1,565,953	1,607,191
Parks & Recreation Administration	496,486	494,097	500,172	503,972	520,068	536,275
Outdoor Recreation	278,132	284,459	329,262	323,534	322,846	327,027
Parks	1,089,089	1,116,443	1,157,773	1,152,881	1,219,086	1,215,129
Forestry	175,687	190,817	214,798	214,300	262,658	268,628
RV Park	103,588	104,678	104,919	105,122	145,712	170,055
Municipal Facilities	357,559	381,048	338,373	339,293	358,813	372,743
Emergency Operations Center	67,221	32,016	100,000	50,000	30,000	30,000
Property & Liability Premium	149,004	160,600	88,300	73,800	20,000	20,000
Subtotal:	19,434,849	19,600,370	20,144,310	20,058,633	20,659,775	21,067,022
OTHER EXPENDITURES:						
Med Benefits Cash Infusion - 30%	-	-	-	-	-	-
Transfers to Other Funds	602,810	859,705	3,994,819	1,734,819	685,000	690,000
GURA Increment	576,912	628,310	538,350	538,350	527,800	538,350
Senior Resource Center	20,000	20,000	20,000	20,000	25,000	25,000
CoorTech/Fairmount Fire Rebates	464,370	432,339	465,000	465,000	465,000	465,000
Single Trash Hauler Program	167,839	467,706	571,600	571,600	571,600	571,600
Subtotal:	1,831,931	2,408,060	5,589,769	3,329,769	2,274,400	2,289,950
TOTAL EXPENDITURES	21,266,780	22,008,430	25,734,079	23,388,402	22,934,175	23,356,972
(Use)/Accumulation of Surplus Funds	382,365	(90,938)	(4,050,404)	(1,356,547)	(479,853)	(516,249)
ENDING FUND BALANCE	6,281,977	6,191,039	2,140,635	4,834,492	4,354,639	3,838,391
Fund Balance as % of Expenditures	29.5%	28.1%	8.3%	20.7%	19.0%	16.4%

**GENERAL FUND
REVENUES**

Account Description	Actual 2010	Actual 2011	Adopted Budget 2012	Projected Actual 2012	Proposed Budget 2013	Proposed Budget 2014
<u>TAXES</u>						
General Property Tax	4,918,182	4,949,213	5,096,350	4,980,000	5,082,800	5,200,000
Sales Tax	7,106,720	7,235,703	7,250,000	7,600,000	7,790,000	7,984,750
Auto Ownership Tax	371,563	333,732	360,000	360,000	360,000	360,000
Building Use Tax	459,592	340,065	360,000	300,000	400,000	300,000
Xcel Energy Franchise Tax	895,731	921,546	850,000	920,000	938,400	957,170
Telephone Occup. Tax	51,816	50,264	49,000	49,000	48,510	48,025
Cable Franchise Fee	174,897	179,619	177,500	182,000	183,820	185,660
Use Tax	1,612,682	2,143,413	1,920,000	1,855,030	2,040,533	2,211,550
Street Cut Use Tax	386	513	500	500	500	500
Sales & Use Tax Audits	648,740	672,413	600,000	600,000	600,000	600,000
Sales Tax Refunds	(70,823)	(66,390)	(30,000)	(30,000)	(20,000)	(20,000)
Subtotal-Taxes	16,169,486	16,760,091	16,633,350	16,816,530	17,424,563	17,827,655
<u>LICENSE/PERMITS</u>						
Sales/Use License	51,485	21,192	52,000	52,000	16,000	50,000
Liquor/Cabaret License	15,026	12,895	12,000	12,000	12,000	12,000
Amusement License	3,300	3,600	3,500	3,500	3,500	3,500
Miscellaneous License	760	561	1,000	1,000	1,000	1,000
Building Permits	655,253	531,493	404,000	320,000	500,000	360,000
Special Event Liquor Permits	1,965	1,975	1,500	1,500	1,500	1,500
Miscellaneous permits	23,219	17,346	18,500	18,500	18,500	18,500
Special Event Permits	2,705	3,750	3,000	3,000	3,000	3,000
Subtotal-License/Permits	753,713	592,812	495,500	411,500	555,500	449,500
<u>CHARGES FOR SERVICE</u>						
Zoning/Subd. Fees	15,370	9,537	14,000	14,000	14,140	14,281
Police Service Fees	8,717	9,336	8,000	8,000	8,000	8,000
Fire Service Contracts	29,589	31,200	36,000	178,160	178,840	199,540
Per Call Fire Fees	37,607	35,632	10,000	10,000	10,000	10,000
Contractor Fees	117,175	96,975	70,000	70,000	70,000	70,000
Elevator Inspection Fees	-	-	-	-	-	-
Outdoor Recreation Fees	118,534	118,656	132,600	115,000	116,150	117,300
Campground Fees	278,157	272,398	270,000	280,000	290,000	290,000
Concessions	-	-	-	-	-	-
Tree Sales	6,185	4,938	6,000	6,000	6,000	6,000
Plan Check Fees	235,133	214,603	210,000	180,000	230,000	200,000
Batting Cage	4,452	8,715	6,000	6,000	6,000	6,000
Park Pavilion Rental	14,690	14,730	15,000	15,000	15,000	15,000
Grampsas Program Fees	91,905	92,825	90,000	90,000	90,000	90,000
Grampsas Pavilion Rental	9,180	8,060	9,000	10,000	9,000	9,000
Trash Service Fees	165,765	467,023	600,445	600,445	605,000	615,000
Utility Service Fees	678,960	689,200	699,600	699,600	713,592	727,864
GDGID Fees	2,700	2,700	2,700	2,700	2,700	2,700
Splash & Fossil Trace Service Fee	94,800	96,200	97,650	97,650	99,603	101,595
Drainage O&M	27,560	-	-	-	-	-
Subtotal-Charges for Service	\$1,936,479	\$2,172,728	\$2,276,995	\$2,382,555	\$2,464,025	\$2,482,280

**GENERAL FUND
REVENUES**

Account Description	Actual 2010	Actual 2011	Adopted Budget 2012	Projected Actual 2012	Proposed Budget 2013	Proposed Budget 2014
<u>INTERGOVERNMENTAL</u>						
Cigarette Tax	122,705	121,040	119,000	120,000	118,800	117,600
County Road/Bridge	375,746	296,751	346,905	337,883	278,250	283,800
Vehicle Reg. Fees	62,621	58,165	60,000	60,000	58,000	58,000
FEMA Grant	29,119	4,594	-	18,000	-	-
Transportation Demand Mgmt Grant	6,380	-	-	-	-	-
Severance Tax	11,770	11,181	10,000	10,000	10,000	10,000
Bulletproof Vest Grant	4,487	2,256	-	-	-	-
L.E.A.F. Grant (a)	-	-	-	-	-	-
COPS FAST Grant	-	-	-	-	-	-
Historic Grants	66,160	33,559	-	-	-	-
COPS SRO Grant	-	-	-	-	-	-
Police Traffic Safety Grant	-	-	-	-	-	-
State of Co & Other Grants	7,692	3,983	-	7,500	-	-
State of CO/Federal Grants	95,152	9,477	-	-	-	-
Dept of Justice (ARRA) Grant	507,609	344,194	94,192	220,600	-	-
Orton Grant	17,887	13,435	-	-	-	-
State / County Gaming Grant	64,997	128,516	161,000	136,180	111,300	120,000
State Vol FF Pension Contribution	77,940	77,940	77,940	77,940	77,940	77,940
Subtotal-Intergovernmental	1,450,265	1,105,091	869,037	988,103	654,290	667,340
<u>FINES/FORFEITURES</u>						
Traffic Fines	308,088	293,855	325,000	360,000	363,600	367,280
Parking Fines	59,596	66,895	50,000	60,000	60,600	61,210
Animal Control Fines	1,250	2,395	2,000	2,000	2,020	2,000
Penal Code Fines	8,380	7,955	8,500	8,500	8,585	8,670
Other Fines	860	2,064	1,000	1,600	1,600	1,600
Traffic Admin Fee	77,775	82,036	75,000	85,000	85,850	86,710
Court Costs	47,029	40,862	45,000	42,000	42,420	42,850
Subtotal-Fines/Forfeitures	502,978	496,062	506,500	559,100	564,675	570,320
<u>MISCELLANEOUS</u>						
Sales/Use Tax Penalties	16,814	23,680	14,000	24,000	18,000	18,000
Sales/Use Tax Vendors Fees	271,382	278,920	276,000	298,850	302,250	309,800
Miscellaneous Revenue	54,612	72,825	80,000	80,000	80,000	80,000
Interest	77,394	45,586	100,000	80,000	54,417	48,098
Shelter Advertising Revenue	9,617	6,074	-	-	-	-
COBRA Admin Fee	475	218	-	-	-	-
Property Room Revenue	456	160	-	-	-	-
Logo Royalties	238	206	-	-	-	-
GURA Dwnntn Service Fee (b)	39,791	62,625	45,000	45,000	47,250	49,613
GURA Director Reimbursement (b)	115,180	116,652	121,933	122,218	125,353	128,868
GURA Econ Development Reinvestment	22,500	22,500	20,000	15,000	-	-
Donations	10,237	2,852	5,000	5,000	5,000	5,000
Passport Fees	2,407	2,532	3,000	3,000	3,000	3,000
GIS Mapping Revenue	147	511	-	-	-	-
Off Duty Pay	13,615	3,236	-	-	-	-
Accident Reports	980	467	1,000	1,000	1,000	1,000
Street Cut Patches	92,079	51,664	50,000	50,000	50,000	50,000
Rooney Road Parks Reimbursement	-	-	-	-	-	-
Transfer from Open Space	100,000	100,000	105,060	100,000	105,000	110,250
Transfer from Medical Benefits	8,300	-	-	-	-	-
Transfer from FTGC Fund - Loan Pmt	-	-	81,300	50,000	-	-
Transfer from WMDTF Seizure Funds	-	-	-	-	-	40,000
Subtotal-Miscellaneous	836,224	790,708	902,293	874,068	791,270	843,629
TOTAL	\$21,649,145	\$21,917,492	\$21,683,675	\$22,031,856	\$22,454,323	\$22,840,723

GENERAL FUND**City Council**

Account Description	Actual 2010	Actual 2011	Projected Actual 2012	Proposed Budget 2013	Proposed Budget 2014
Salaries & Benefits	\$ 105,030	\$ 105,030	\$ 109,320	\$ 110,720	\$ 113,520
Supplies & Services	100,694	148,504	134,519	142,697	144,500
Office Furn/Equipment	-	-	-	-	3,000
TOTAL	\$ 205,724	\$ 253,534	\$ 243,839	\$ 253,417	\$ 261,020

Sustainability

Account Description	Actual 2010	Actual 2011	Projected Actual 2012	Proposed Budget 2013	Proposed Budget 2014
Salaries & Benefits	\$ 92,697	\$ 93,914	\$ 97,110	\$ 99,630	\$ 102,450
Supplies & Services	67,961	34,390	45,869	72,014	77,550
Office Furn/Equipment	-	-	-	-	-
TOTAL	\$ 160,658	\$ 128,304	\$ 142,979	\$ 171,644	\$ 180,000

USA Pro Challenge

Account Description	Actual 2010	Actual 2011	Projected Actual 2012	Proposed Budget 2013	Proposed Budget 2014
Salaries & Benefits	\$ -	\$ 14,024	\$ 46,435	\$ -	\$ -
Supplies & Services	-	11,278	1,745	50,000	50,000
Office Furn/Equipment	-	-	67,400	-	-
TOTAL	\$ -	\$ 25,302	\$ 115,580	\$ 50,000	\$ 50,000

Municipal Judge

Account Description	Actual 2010	Actual 2011	Projected Actual 2012	Proposed Budget 2013	Proposed Budget 2014
Salaries & Benefits	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100
Supplies & Services	50,178	50,362	55,000	55,000	55,000
TOTAL	\$ 50,278	\$ 50,462	\$ 55,100	\$ 55,100	\$ 55,100

City Attorney

Account Description	Actual 2010	Actual 2011	Projected Actual 2012	Proposed Budget 2013	Proposed Budget 2014
Professional Services	\$ 512,905	\$ 308,126	\$ 450,000	\$ 375,000	\$ 375,000
Prosecuting Attorney	45,640	46,200	50,000	50,000	50,000
Tower Litigation	-	4,772	-	-	-
TOTAL	\$ 558,545	\$ 359,098	\$ 500,000	\$ 425,000	\$ 425,000

City Manager

Account Description	Actual 2010	Actual 2011	Projected Actual 2012	Proposed Budget 2013	Proposed Budget 2014
Salaries & Benefits	\$ 302,703	\$ 302,206	\$ 317,920	\$ 325,820	\$ 334,620
Supplies & Services	53,385	63,890	85,138	72,956	75,700
Office Furn/Equipment	108	1,399	-	-	-
TOTAL	\$ 356,196	\$ 367,495	\$ 403,058	\$ 398,776	\$ 410,320

Communications Manager

Account Description	Actual 2010	Actual 2011	Projected Actual 2012	Proposed Budget 2013	Proposed Budget 2014
Salaries & Benefits	\$ 167,454	\$ 245,551	\$ 253,720	\$ 257,420	\$ 265,120
Supplies & Services	125,427	119,606	126,305	147,320	144,600
Office Furn/Equipment	2,932	5,479	500	1,300	1,300
TOTAL	\$ 295,813	\$ 370,636	\$ 380,525	\$ 406,040	\$ 411,020

GURA Director

Account Description	Actual 2010	Actual 2011	Projected Actual 2012	Proposed Budget 2013	Proposed Budget 2014
Salaries & Benefits	\$ 123,134	\$ 124,041	\$ 128,650	\$ 131,950	\$ 135,650
Supplies & Services	-	1,799	-	-	-
TOTAL	\$ 123,134	\$ 125,840	\$ 128,650	\$ 131,950	\$ 135,650

City Clerk

Account Description	Actual 2010	Actual 2011	Projected Actual 2012	Proposed Budget 2013	Proposed Budget 2014
Salaries & Benefits	\$ 173,392	\$ 173,763	\$ 179,800	\$ 190,500	\$ 189,500
Supplies & Services	39,215	40,670	37,287	43,251	41,225
Office Furn/Equip.	--	--	500	--	--
TOTAL	\$ 212,607	\$ 214,433	\$ 217,587	\$ 233,751	\$ 230,725

Human Resources

Account Description	Actual 2010	Actual 2011	Projected Actual 2012	Proposed Budget 2013	Proposed Budget 2014
Salaries & Benefits	\$ 303,201	\$ 300,851	\$ 325,345	\$ 412,745	\$ 423,345
Supplies & Services	123,322	118,398	126,187	144,222	147,800
Office Furn./Equip.	139	41	-	-	-
TOTAL	\$ 426,662	\$ 419,290	\$ 451,532	\$ 556,967	\$ 571,145

Municipal Court

Account Description	Actual 2010	Actual 2011	Projected Actual 2012	Proposed Budget 2013	Proposed Budget 2014
Salaries & Benefits	\$ 188,368	\$ 187,137	\$ 194,300	\$ 197,700	\$ 203,100
Supplies & Services	43,316	39,835	46,188	44,758	51,290
Office Furn./Equip.	1,026	--	--	--	--
TOTAL	\$ 232,710	\$ 226,972	\$ 240,488	\$ 242,458	\$ 254,390

Finance & Administration

Account Description	Actual 2010	Actual 2011	Projected Actual 2012	Proposed Budget 2013	Proposed Budget 2014
Salaries & Benefits	\$ 734,258	\$ 804,597	\$ 900,100	\$ 922,100	\$ 948,000
Supplies & Services	348,657	308,492	369,157	372,157	385,285
Office Furn./Equip.	1,185	4,029	1,000	-	-
TOTAL	\$ 1,084,100	\$ 1,117,118	\$ 1,270,257	\$ 1,294,257	\$ 1,333,285

Planning & Development

Account Description	Actual 2010	Actual 2011	Projected Actual 2012	Proposed Budget 2013	Proposed Budget 2014
Salaries & Benefits	\$ 441,571	\$ 460,337	\$ 472,600	\$ 484,800	\$ 498,200
Supplies & Services	117,873	89,188	108,364	111,192	115,842
Office Furn./Equip.	--	--	--	--	--
TOTAL	\$ 559,444	\$ 549,525	\$ 580,964	\$ 595,992	\$ 614,042

Economic Development

Account Description	Actual 2010	Actual 2011	Projected Actual 2012	Proposed Budget 2013	Proposed Budget 2014
Salaries & Benefits	\$ 21,728	\$ 47,723	\$ 48,520	\$ 138,420	\$ 140,320
Supplies & Services	75,854	79,363	92,000	145,839	157,100
Office Furn/Equipment	--	--	--	--	--
TOTAL	\$ 97,582	\$ 127,086	\$ 140,520	\$ 284,259	\$ 297,420

Community Marketing Plan

Account Description	Actual 2010	Actual 2011	Projected Actual 2012	Proposed Budget 2013	Proposed Budget 2014
Supplies & Services	\$ 270,345	\$ 267,418	\$ 300,000	\$ 315,000	\$ 330,000
TOTAL	\$ 270,345	\$ 267,418	\$ 300,000	\$ 315,000	\$ 330,000

Community Visioning

Account Description	Actual 2010	Actual 2011	Projected Actual 2012	Proposed Budget 2013	Proposed Budget 2014
Supplies & Services	\$ 21,774	\$ 14,103	\$ --	\$ --	\$ --
TOTAL	\$ 21,774	\$ 14,103	\$ --	\$ --	\$ --

Grant Administration

Account Description	Actual 2010	Actual 2011	Projected Actual 2012	Proposed Budget 2013	Proposed Budget 2014
Supplies & Services	\$ 598,341	\$ 355,217	\$ 220,600	\$ --	\$ --
TOTAL	\$ 598,341	\$ 355,217	\$ 220,600	\$ --	\$ --

Public Works Administration

Account Description	Actual 2010	Actual 2011	Projected Actual 2012	Proposed Budget 2013	Proposed Budget 2014
Salaries & Benefits	\$ 1,033,998	\$ 996,575	\$ 1,104,040	\$ 1,160,340	\$ 1,194,340
Supplies & Services	259,139	226,660	220,539	207,283	215,046
Operating Equipment	756	4,496	500	-	-
TOTAL	\$ 1,293,893	\$ 1,227,731	\$ 1,325,079	\$ 1,367,623	\$ 1,409,386

Streets

Account Description	Actual 2010	Actual 2011	Projected Actual 2012	Proposed Budget 2013	Proposed Budget 2014
Salaries & Benefits	\$ 817,553	\$ 811,256	\$ 877,500	\$ 900,000	\$ 923,300
Supplies & Services	990,311	906,410	1,015,691	980,770	992,140
Equipment	-	65,538	-	53,000	-
TOTAL	\$ 1,807,864	\$ 1,783,204	\$ 1,893,191	\$ 1,933,770	\$ 1,915,440

Highway Corridor Project

Account Description	Actual 2010	Actual 2011	Projected Actual 2012	Proposed Budget 2013	Proposed Budget 2014
Supplies & Services	\$ 143,893	\$ 555,335	\$ 527,000	\$ 303,000	\$ 263,000
TOTAL	\$ 143,893	\$ 555,335	\$ 527,000	\$ 303,000	\$ 263,000

Police Administration

Account Description	Actual 2010	Actual 2011	Projected Actual 2012	Proposed Budget 2013	Proposed Budget 2014
Salaries & Benefits	\$ 1,793,971	\$ 1,665,154	\$ 1,577,700	\$ 1,920,900	\$ 1,979,000
Supplies & Services	268,488	322,447	279,701	323,098	337,172
Subtotal - Capital	10,920	-	-	13,650	-
TOTAL	\$ 2,073,379	\$ 1,987,601	\$ 1,857,401	\$ 2,257,648	\$ 2,316,172

Police Operations

Account Description	Actual 2010	Actual 2011	Projected Actual 2012	Proposed Budget 2013	Proposed Budget 2014
Salaries & Benefits	\$ 3,809,855	\$ 4,071,530	\$ 4,003,853	\$ 4,154,154	\$ 4,229,335
Supplies & Services	716,141	711,330	734,915	745,983	780,024
Capital	8,481	35,236	10,000	37,850	47,500
TOTAL	\$ 4,534,477	\$ 4,818,096	\$ 4,748,767	\$ 4,937,988	\$ 5,056,859

Fire

Account Description	Actual 2010	Actual 2011	Projected Actual 2012	Proposed Budget 2013	Proposed Budget 2014
Salaries & Benefits	\$ 889,451	\$ 885,237	\$ 872,800	\$ 925,800	\$ 946,400
Supplies & Services	545,702	579,294	610,815	626,153	645,791
Capital	56,106	27,881	69,000	14,000	15,000
TOTAL	\$ 1,491,259	\$ 1,492,412	\$ 1,552,615	\$ 1,565,953	\$ 1,607,191

Parks & Rec Administration

Account Description	Actual 2010	Actual 2011	Projected Actual 2012	Proposed Budget 2013	Proposed Budget 2014
Salaries & Benefits	\$ 451,689	\$ 456,161	\$ 468,900	\$ 483,600	\$ 496,900
Supplies & Services	42,271	37,936	35,072	36,468	39,375
Capital	2,526	-	-	-	-
TOTAL	\$ 496,486	\$ 494,097	\$ 503,972	\$ 520,068	\$ 536,275

Outdoor Recreation

Account Description	Actual 2010	Actual 2011	Projected Actual 2012	Proposed Budget 2013	Proposed Budget 2014
Salaries & Benefits	\$ 161,182	\$ 165,704	\$ 186,860	\$ 189,200	\$ 192,500
Supplies & Services	116,950	118,755	136,674	133,646	134,527
Capital	-	-	-	-	-
TOTAL	\$ 278,132	\$ 284,459	\$ 323,534	\$ 322,846	\$ 327,027

Parks

Account Description	Actual 2010	Actual 2011	Projected Actual 2012	Proposed Budget 2013	Proposed Budget 2014
Salaries & Benefits	\$ 517,333	\$ 542,169	\$ 584,356	\$ 605,464	\$ 619,664
Supplies & Services	564,136	572,201	561,525	593,622	595,465
Capital	7,620	2,073	7,000	20,000	-
TOTAL	\$ 1,089,089	\$ 1,116,443	\$ 1,152,881	\$ 1,219,086	\$ 1,215,129

Museums

Account Description	Actual 2010	Actual 2011	Projected Actual 2012	Proposed Budget 2013	Proposed Budget 2014
Salaries & Benefits	\$ 190	\$ --	\$ --	\$ --	\$ --
Supplies & Services	119,216	--	--	--	--
TOTAL	\$ 119,406	\$ --	\$ --	\$ --	\$ --

Forestry

Account Description	Actual 2010	Actual 2011	Projected Actual 2012	Proposed Budget 2013	Proposed Budget 2014
Salaries & Benefits	\$ 104,650	\$ 127,508	\$ 126,220	\$ 161,820	\$ 165,720
Supplies & Services	71,037	63,309	88,080	91,588	92,908
Capital	-	-	-	9,250	10,000
TOTAL	\$ 175,687	\$ 190,817	\$ 214,300	\$ 262,658	\$ 268,628

RV Park

Account Description	Actual 2010	Actual 2011	Projected Actual 2012	Proposed Budget 2013	Proposed Budget 2014
Salaries & Benefits	\$ 44,437	\$ 43,731	\$ 50,200	\$ 51,400	\$ 51,400
Supplies & Services	59,151	60,947	54,922	55,112	58,255
Capital	-	-	-	39,200	60,400
TOTAL	\$ 103,588	\$ 104,678	\$ 105,122	\$ 145,712	\$ 170,055

Municipal Facilities

Account Description	Actual 2010	Actual 2011	Projected Actual 2012	Proposed Budget 2013	Proposed Budget 2014
Salaries & Benefits	\$ 99,875	\$ 100,104	\$ 102,604	\$ 104,704	\$ 107,304
Supplies & Services	257,684	280,944	236,689	254,109	265,439
Capital	-	-	-	-	-
TOTAL	\$ 357,559	\$ 381,048	\$ 339,293	\$ 358,813	\$ 372,743

Emergency Operations Center

Account Description	Actual 2010	Actual 2011	Projected Actual 2012	Proposed Budget 2013	Proposed Budget 2014
Supplies & Services	\$ 42,221	\$ 24,459	\$ 50,000	\$ 30,000	\$ 30,000
Capital	25,000	7,557	-	-	-
TOTAL	\$ 67,221	\$ 32,016	\$ 50,000	\$ 30,000	\$ 30,000

Other General Fund

Account Description	Actual 2010	Actual 2011	Projected Actual 2012	Proposed Budget 2013	Proposed Budget 2014
Insurance	\$ 149,004	\$ 160,600	\$ 73,800	\$ 20,000	\$ 20,000
Transfers to Other Funds	602,810	859,705	834,819	685,000	690,000
GURA	576,912	628,310	538,350	527,800	538,350
Outside Programs	652,209	920,045	1,056,600	1,061,600	1,061,600
PW Admin Bldg Expansion	-	-	900,000	-	-

COMPARATIVE BUDGET CHANGES 2010 - 2014
GOLDEN DOWNTOWN GENERAL IMPROVEMENT DISTRICT FUND

DESCRIPTION	ACTUAL 2010	ACTUAL 2011	ADOPTED BUDGET 2012	PROJECTED ACTUAL 2012	PROPOSED BUDGET 2013	PROPOSED BUDGET 2014
REVENUES:						
Property Tax	25,385	25,191	24,400	24,400	24,475	25,950
Automobile Tax	2,991	3,416	2,989	2,989	2,900	2,900
Interest	216	226	405	405	415	430
Misc	3,036	3,152	3,150	3,273	3,339	3,400
Lease Rental	-	-	-	-	-	-
Cash in Lieu of Parking	2,710	1,561	2,000	1,560	1,560	1,560
TOTAL REVENUES	34,338	33,546	32,944	32,627	32,689	34,240
OPERATING EXPENDITURES:						
Repairs & Maintenance	4,347	2,700	2,700	2,700	2,700	2,700
Treasurer Fees	381	378	350	350	375	375
Professional Services	-	-	-	-	-	-
GURA Parking Structure	1,151	1,560	2,000	2,000	2,000	2,000
Paving Project	-	-	-	-	-	-
Parking Lot Rent	9,559	9,722	9,500	9,500	9,500	9,500
Bike Lockers/Racks	1,992	5,510	-	-	5,000	-
Insurance Premium	3,000	3,200	1,800	1,500	400	400
TOTAL EXPENDITURES	20,430	23,070	16,350	16,050	19,975	14,975
(Use)/Accumulation of Surplus Funds	13,908	10,476	16,594	16,577	12,714	19,265
ENDING FUND BALANCE	\$15,627	\$26,103	\$42,697	\$42,680	\$55,394	\$74,659

COMPARATIVE BUDGET CHANGES 2010 - 2014

DRAINAGE UTILITY FUND

DESCRIPTION	ACTUAL 2010	ACTUAL 2011	ADOPTED BUDGET 2012	PROJECTED ACTUAL 2012	PROPOSED BUDGET 2013	PROPOSED BUDGET 2014
REVENUES:						
Drainage Utility Fees	935,983	926,953	915,540	930,000	934,650	939,325
Storm Drainage Permit Fees	-	2,333	-	5,000	1,000	1,000
Interest	330	2,586	1,161	500	500	500
Miscellaneous	69,647	-	100,000	100,000	-	-
External Borrowing	-	-	-	-	-	-
TOTAL REVENUES	1,005,960	931,872	1,016,701	1,035,500	936,150	940,825
EXPENDITURES:						
Operations	293,127	222,080	239,813	227,613	265,451	263,970
Capital Programs	587,797	624,773	657,700	557,700	887,200	476,013
TOTAL EXPENDITURES	880,924	846,853	897,513	785,313	1,152,651	739,983
(Use)/Accumulation of Surplus Funds	125,036	85,019	119,188	250,187	(216,501)	200,842
ENDING AVAILABLE RESOURCES	(116,719)	(31,700)	87,488	218,487	1,986	202,829

Account Description	Drainage				
	Actual 2010	Actual 2011	Projected Actual 2012	Proposed Budget 2013	Proposed Budget 2014
Salaries & Benefits	\$ 87,470	\$ 115,098	\$ 127,030	\$ 129,210	\$ 133,110
Supplies & Services	192,534	89,203	100,583	\$ 136,241	130,860
Capital & Equipment	13,123	17,779	--	\$ --	--
TOTAL	\$ 293,127	\$ 222,080	\$ 227,613	\$ 265,451	\$ 263,970

COMPARATIVE BUDGET CHANGES 2010 - 2014

WATER FUND

DESCRIPTION	ACTUAL 2010	ACTUAL 2011	ADOPTED BUDGET 2012	PROJECTED ACTUAL 2012	PROPOSED BUDGET 2013	PROPOSED BUDGET 2014
REVENUES:						
Water Sales	4,602,220	4,674,340	4,892,272	5,000,000	5,302,500	5,623,300
Water Sales - Coors	673,121	438,722	669,630	362,000	532,350	540,350
Meter Sales	7,261	9,512	12,000	12,000	12,000	12,000
Leak Refunds	(6,971)	(6,834)	(2,000)	(2,000)	(2,000)	(2,000)
Misc Service Charges	7,625	9,225	8,000	8,000	8,000	8,000
Water Late Charges	8,932	8,670	9,000	9,000	9,000	9,000
Miscellaneous	13,047	14,894	20,000	20,000	20,000	20,000
Water Development Fees	696,818	1,057,699	550,000	250,000	660,000	660,000
Fees in Lieu of Water Rights	129,434	41,897	-	-	-	-
Temp Fire Hydrant Rental	34,319	24,443	20,000	20,000	20,000	20,000
Sale of Water Rights	142,274	-	-	-	-	-
Guanella Mining Royalties	22,909	56,601	30,000	30,000	-	-
Guanella Storage Leases	58,294	394,056	60,000	60,000	60,000	60,000
Leased Water Rights	25,624	17,276	8,566	9,300	-	-
Raw Water Irrigation Revenue	-	-	-	-	-	-
6260 Pump Station Reimbursements	-	-	-	-	-	-
Gain/Loss on Capital Assets	-	(122,348)	-	-	-	-
Transfer from Medical Benefits	6,100	-	-	-	-	-
Interest	46,068	33,751	72,854	72,854	14,875	10,758
TOTAL REVENUES	6,467,075	6,651,904	6,350,322	5,851,154	6,636,725	6,961,408
EXPENDITURES:						
Environmental Quality	442,821	488,318	474,577	475,776	540,683	536,856
Treatment	1,454,263	1,430,958	1,471,940	1,473,340	1,526,972	1,527,341
Prevention & Maintenance	653,961	689,147	736,583	737,583	748,685	759,173
Legal Fees	108,634	142,190	150,000	150,000	150,000	150,000
Water Rights & Administration	808,415	797,283	836,849	833,449	607,055	616,755
Capital Programs	2,605,222	3,824,448	5,915,835	5,427,981	3,403,361	3,199,027
TOTAL EXPENDITURES	6,073,316	7,372,344	9,585,784	9,098,129	6,976,756	6,789,154
(Use)/Accumulation of Surplus Funds	393,759	(720,440)	(3,235,462)	(3,246,975)	(340,031)	172,254
ENDING AVAILABLE RESOURCES	4,634,774	3,914,334	678,872	667,359	327,328	499,583

WATER FUND**Water Environmental Quality**

Account Description	Actual 2010	Actual 2011	Projected Actual 2012	Proposed Budget 2013	Proposed Budget 2014
Salaries & Benefits	\$ 280,154	\$ 292,284	\$ 291,280	\$ 305,460	\$ 307,540
Supplies & Services	162,667	166,374	184,391	224,223	229,316
Capital & Equipment	-	29,660	105	11,000	-
TOTAL	\$ 442,821	\$ 488,318	\$ 475,776	\$ 540,683	\$ 536,856

Water Treatment

Account Description	Actual 2010	Actual 2011	Projected Actual 2012	Proposed Budget 2013	Proposed Budget 2014
Salaries & Benefits	\$ 548,788	\$ 566,324	\$ 581,540	\$ 594,140	\$ 609,840
Supplies & Services	855,062	812,985	841,800	878,832	867,501
Capital & Equipment	50,413	51,649	50,000	54,000	50,000
TOTAL	\$ 1,454,263	\$ 1,430,958	\$ 1,473,340	\$ 1,526,972	\$ 1,527,341

Water Prevention and Maintenance

Account Description	Actual 2010	Actual 2011	Projected Actual 2012	Proposed Budget 2013	Proposed Budget 2014
Salaries & Benefits	\$ 411,335	\$ 434,846	\$ 460,908	\$ 476,103	\$ 481,800
Supplies & Services	237,821	254,003	269,175	272,582	277,373
Capital & Equipment	4,805	298	7,500	-	-
TOTAL	\$ 653,961	\$ 689,147	\$ 737,583	\$ 748,685	\$ 759,173

Water Legal Fees, Water Rights and Debt Administration

Account Description	Actual 2010	Actual 2011	Projected Actual 2012	Proposed Budget 2013	Proposed Budget 2014
Salaries & Benefits	\$ 16,062	\$ 9,107	\$ 9,500	\$ 9,500	\$ 9,500
Legal Fees	108,634	142,190	150,000	150,000	150,000
Supplies & Services	792,353	788,176	823,949	597,555	607,255
Debt Service	-	-	-	-	-
TOTAL	\$ 917,049	\$ 939,473	\$ 983,449	\$ 757,055	\$ 766,755

COMPARATIVE BUDGET CHANGES 2010 - 2014

WASTEWATER FUND

DESCRIPTION	ACTUAL 2010	ACTUAL 2011	ADOPTED BUDGET 2012	PROJECTED ACTUAL 2012	PROPOSED BUDGET 2013	PROPOSED BUDGET 2014
REVENUES:						
Wastewater Charges	1,454,655	1,509,022	1,752,736	1,660,000	1,928,090	2,217,300
Wastewater Development Fees	125,569	165,149	99,000	45,000	120,000	120,000
Misc Service Charges & Pretreatment Fees	8,910	9,186	9,000	9,000	9,000	9,000
SUT Interfund Loan Interest	23,092	17,015	35,000	35,000	25,000	25,000
Transfer In	4,000	-	-	-	-	-
Interest	7,445	3,412	16,800	51,800	21,319	16,196
TOTAL REVENUES	1,623,671	1,703,784	1,912,536	1,800,800	2,103,409	2,387,496
EXPENDITURES:						
Environmental Quality	217,494	213,297	257,304	258,304	280,930	277,149
Prevention & Maintenance	403,584	396,673	446,137	446,837	458,247	466,937
Treatment & Administration	845,309	862,046	905,350	898,350	875,261	878,689
Capital Programs	410,284	335,279	578,950	578,950	439,898	461,893
TOTAL EXPENDITURES	1,876,671	1,807,295	2,187,741	2,182,441	2,054,336	2,084,668
(Use)/Accumulation of Surplus Funds	(253,000)	(103,511)	(275,205)	(381,641)	49,073	302,828
ENDING AVAILABLE RESOURCES	513,729	410,218	135,013	28,577	77,650	380,478

WASTEWATER FUND

Wastewater Environmental Quality

Account Description	Actual 2010	Actual 2011	Projected Actual 2012	Proposed Budget 2013	Proposed Budget 2014
Salaries & Benefits	\$ 162,450	\$ 162,269	\$ 193,700	\$ 198,500	\$ 203,600
Supplies & Services	55,044	51,028	64,604	79,430	73,549
Capital & Equipment	-	-	-	3,000	-
TOTAL	\$ 217,494	\$ 213,297	\$ 258,304	\$ 280,930	\$ 277,149

Wastewater Prevention and Maintenance

Account Description	Actual 2010	Actual 2011	Projected Actual 2012	Proposed Budget 2013	Proposed Budget 2014
Salaries & Benefits	\$ 274,129	\$ 289,618	\$ 307,372	\$ 313,469	\$ 321,300
Supplies & Services	113,785	107,055	139,465	144,778	145,637
Capital & Equipment	15,670	-	-	-	-
TOTAL	\$ 403,584	\$ 396,673	\$ 446,837	\$ 458,247	\$ 466,937

Wastewater Treatment and Administration

Account Description	Actual 2010	Actual 2011	Projected Actual 2012	Proposed Budget 2013	Proposed Budget 2014
Salaries & Benefits	\$ 3,096	\$ 3,994	\$ 4,000	\$ 4,000	\$ 4,000
Supplies & Services	842,213	858,052	894,350	871,261	874,689
TOTAL	\$ 845,309	\$ 862,046	\$ 898,350	\$ 875,261	\$ 878,689

COMPARATIVE BUDGET CHANGES 2010 - 2014

CEMETERY OPERATIONS FUND

DESCRIPTION	ACTUAL 2010	ACTUAL 2011	ADOPTED BUDGET 2012	PROJECTED ACTUAL 2012	PROPOSED BUDGET 2013	PROPOSED BUDGET 2014
REVENUES:						
Cemetery Plot Sales	137,960	208,490	147,100	135,000	175,000	176,750
Cemetery Open/Close & Vault Setting	151,214	124,725	140,000	150,000	160,000	161,600
Memorial Setting	29,893	26,003	31,500	25,000	30,000	30,300
Columbarium Fees	16,380	17,475	21,000	22,000	25,000	25,250
Headstone/Marker Sales	9,291	9,607	21,000	26,000	25,000	25,250
Memorial Wall Engraving	-	-	-	-	37,000	37,000
Miscellaneous	404	(6,709)	5,125	6,000	-	-
Interest	894	168	-	100	100	100
Transfer in from General Fund	15,000	-	40,000	40,000	15,000	25,000
Transfer in from Perpetual Care	15,000	65,000	65,000	65,000	50,000	50,000
Transfer from Medical Benefits	1,000	-	-	-	-	-
TOTAL REVENUES	377,036	444,759	470,725	469,100	517,100	531,250
OPERATING EXPENDITURES:						
Cemetery Operations	430,906	457,633	508,943	495,855	481,521	489,530
TOTAL EXPENDITURES	430,906	457,633	508,943	495,855	481,521	489,530
(Use)/Accumulation of Surplus Funds	(53,870)	(12,874)	(38,218)	(26,755)	35,579	41,720
ENDING AVAILABLE RESOURCES	39,600	26,726	(11,492)	(29)	35,549	77,269

Cemetery

	Actual 2010	Actual 2011	Projected Actual 2012	Proposed Budget 2013	Proposed Budget 2014
Salaries & Benefits					
Salaries & Benefits	\$ 225,015	\$ 222,934	\$ 229,084	\$ 218,376	\$ 224,376
Supplies & Services	202,751	197,326	211,771	218,145	220,154
Capital & Equipment	3,140	37,373	55,000	45,000	45,000
TOTAL	\$ 430,906	\$ 457,633	\$ 495,855	\$ 481,521	\$ 489,530

COMPARATIVE BUDGET CHANGES 2010 - 2014

COMMUNITY CENTER FUND

DESCRIPTION	ACTUAL 2010	ACTUAL 2011	ADOPTED BUDGET 2012	PROJECTED ACTUAL 2012	PROPOSED BUDGET 2013	PROPOSED BUDGET 2014
REVENUES:						
Punch Cards	247,711	252,280	256,000	255,000	270,425	273,130
Daily Admissions	267,764	254,527	254,000	260,000	275,730	278,490
Charter/Annual Membership	281,863	300,487	285,000	295,000	312,845	315,980
Program Fees	594,941	632,105	620,000	635,000	641,350	647,765
Community Center Aquatics	105,365	103,167	95,950	103,000	104,030	105,070
Pro Shop	8,251	6,514	6,400	6,400	6,400	6,400
Facilities Rentals	58,232	47,347	53,000	53,000	53,530	54,065
Vending & Miscellaneous	3,962	3,849	4,000	4,000	4,000	4,000
Advertising in Rec. Brochure	4,265	585	2,000	2,000	2,000	2,000
Senior Special Activities	612	22	2,500	1,000	1,000	1,000
5K Run Registration Fees	-	-	2,000	-	-	-
Interest	1,672	1,115	2,698	2,000	2,000	2,000
Miscellaneous	2,302	-	-	-	-	-
Xfer from General Fund-Operations	250,000	303,000	310,000	310,000	300,000	300,000
Xfer from SUT Capital Fund	40,000	70,400	65,000	65,000	-	-
Xfer from Medical Benefits	800	65,000	70,400	70,400	72,000	72,000
TOTAL NEW REVENUES	1,867,740	2,040,398	2,028,948	2,061,800	2,045,310	2,061,900
OPERATING EXPENDITURES:						
Community Center	1,934,880	2,080,383	2,080,900	2,070,590	2,054,650	2,080,950
TOTAL EXPENDITURES	1,934,880	2,080,383	2,080,900	2,070,590	2,054,650	2,080,950
(Use)/Accumulation of Surplus Funds	(67,140)	(39,985)	(51,952)	(8,790)	(9,340)	(19,050)
ENDING AVAILABLE RESOURCES	151,100	111,115	59,163	102,325	92,985	73,935

Community Center

Account Description	Actual 2010	Actual 2011	Projected Actual 2012	Proposed Budget 2013	Proposed Budget 2014
Salaries & Benefits	\$ 1,111,317	\$ 1,271,393	\$ 1,259,090	\$ 1,278,150	\$ 1,294,050
Supplies & Services	777,895	747,383	742,500	711,500	737,900
Capital & Equipment	45,668	61,607	69,000	65,000	49,000
TOTAL	\$ 1,934,880	\$ 2,080,383	\$ 2,070,590	\$ 2,054,650	\$ 2,080,950

COMPARATIVE BUDGET CHANGES 2010 - 2014
THE SPLASH FAMILY AQUATIC PARK

DESCRIPTION	ACTUAL 2010	ACTUAL 2011	ADOPTED BUDGET 2012	PROJECTED ACTUAL 2012	PROPOSED BUDGET 2013	PROPOSED BUDGET 2014
REVENUES:						
Daily Admissions	270,443	282,051	278,000	265,000	287,850	305,265
Stamp Cards	26,005	21,911	22,000	25,600	26,260	27,849
Seasonal Memberships	5,763	4,414	4,500	10,000	10,100	10,711
Concessions	73,950	71,344	71,500	68,000	72,215	72,215
Merchandise Sales	1,207	1,500	1,500	1,450	1,535	1,581
Facility Rentals	29,147	29,927	28,600	31,000	29,290	30,169
Miscellaneous Revenue	37	200	25	24,000	-	-
Interest	361	91	100	200	385	1,059
Transfer from Community Center	-	-	-	-	-	-
Transfer from General Fund	-	30,000	30,000	30,000	30,000	30,000
TOTAL REVENUES	406,913	441,438	436,225	455,250	457,635	478,849
OPERATING EXPENDITURES:						
Family Aquatic Park	389,841	430,062	475,797	475,422	399,177	413,150
TOTAL EXPENDITURES	389,841	430,062	475,797	475,422	399,177	413,150
(Use)/Accumulation of Surplus Funds	17,072	11,376	(39,572)	(20,172)	58,458	65,699
ENDING AVAILABLE RESOURCES	48,248	59,624	20,052	39,452	97,909	163,608

Aquatic Park

Account Description	Actual 2010	Actual 2011	Projected Actual 2012	Proposed Budget 2013	Proposed Budget 2014
Salaries & Benefits	\$ 136,111	\$ 149,880	\$ 165,700	\$ 168,200	\$ 169,800
Supplies & Services	247,532	222,832	239,722	230,977	236,850
Capital & Equipment	6,198	57,350	70,000	-	6,500
TOTAL	\$ 389,841	\$ 430,062	\$ 475,422	\$ 399,177	\$ 413,150

COMPARATIVE BUDGET CHANGES 2010 - 2014
FOSSIL TRACE GOLF CLUB FUND

DESCRIPTION	ACTUAL 2010	ACTUAL 2011	ADOPTED BUDGET 2012	PROJECTED ACTUAL 2012	PROPOSED BUDGET 2013	PROPOSED BUDGET 2014
REVENUES:						
Greens Fees	1,672,849	1,717,367	1,755,000	1,870,000	1,836,000	1,836,000
Cart Fees	483,489	501,715	490,050	540,000	516,120	516,120
Driving Range	144,348	144,509	157,950	158,000	165,240	165,240
Merchandise	321,791	360,127	350,000	410,000	374,000	374,000
Lessons	73,550	84,165	82,000	83,000	85,000	87,000
Food & Beverage	126,036	127,855	130,050	137,000	138,500	140,000
Grant Revenue	-	-	-	-	-	-
Misc	95,805	95,513	91,164	98,000	133,000	95,000
Interest	5,531	208	5,000	1,500	2,000	2,500
Gain/Loss on Sale of Equipment	-	143,500	-	-	-	-
Transfer from Medical Benefits	500	-	-	-	-	-
Interfund Loan	-	50,000	-	-	-	-
TOTAL REVENUES	2,923,899	3,224,959	3,061,214	3,297,500	3,249,860	3,215,860
OPERATING EXPENDITURES:						
Pro Shop	1,230,027	1,316,522	1,294,992	1,330,510	1,308,937	1,322,345
Maintenance	881,997	935,814	940,677	926,524	936,793	948,408
Golf Course Capital	62,258	463,867	235,000	182,000	246,000	212,000
OTHER EXPENDITURES:						
Debt Service Trans to SUT Fund	802,910	650,000	650,000	650,000	700,000	700,000
Interfund Loan Payment	-	-	81,300	50,000	-	-
Transfer to Medical Benefits Fund	-	-	-	-	-	-
TOTAL EXPENDITURES	2,977,192	3,366,203	3,201,969	3,139,034	3,191,730	3,182,753
(Use)/Accumulation of Surplus Funds	(53,293)	(141,244)	(140,755)	158,466	58,130	33,107
ENDING AVAILABLE CASH	179,529	38,285	(102,470)	196,751	254,881	287,989

Fossil Trace Pro Shop

Account Description	Actual 2010	Actual 2011	Projected Actual 2012	Proposed Budget 2013	Proposed Budget 2014
Salaries & Benefits	\$ 540,140	\$ 550,270	\$ 560,700	\$ 555,300	\$ 561,600
Supplies & Services	689,887	766,252	769,810	753,637	760,745
Capital & Equipment	4,578	427,571	78,000	66,000	3,000
TOTAL	\$ 1,234,605	\$ 1,744,093	\$ 1,408,510	\$ 1,374,937	\$ 1,325,345

Fossil Trace Maintenance

Account Description	Actual 2010	Actual 2011	Projected Actual 2012	Proposed Budget 2013	Proposed Budget 2014
Salaries & Benefits	\$ 599,816	\$ 593,702	\$ 603,060	\$ 626,220	\$ 636,520
Supplies & Services	282,181	342,112	323,464	310,573	311,888
Capital & Equipment	57,680	36,296	104,000	180,000	209,000
TOTAL	\$ 939,677	\$ 972,110	\$ 1,030,524	\$ 1,116,793	\$ 1,157,408

COMPARATIVE BUDGET CHANGES 2010 - 2014

ROONEY ROAD SPORTS COMPLEX FUND

DESCRIPTION	ACTUAL 2010	ACTUAL 2011	ADOPTED BUDGET 2012	PROJECTED ACTUAL 2012	PROPOSED BUDGET 2013	PROPOSED BUDGET 2014
REVENUES:						
Recreation Fees	25,068	32,955	52,463	32,000	32,000	32,000
Capital Replacement Fees	24,998	25,597	24,333	23,397	25,306	26,319
Grants/Donations	-	-	-	-	-	-
Miscellaneous	3,600	(9,605)	-	-	-	-
Transfer from Open Space Fund	50,000	50,000	50,000	50,000	50,000	50,000
Interest	5,651	4,633	4,501	11,780	6,435	8,658
TOTAL REVENUES	109,317	103,580	131,297	117,177	113,741	116,977
OPERATING EXPENDITURES:						
Outdoor Recreation	24,600	25,110	30,488	27,433	99,360	26,085
Parks	8,660	10,741	10,900	10,900	11,300	11,500
TOTAL EXPENDITURES	33,260	35,851	41,388	38,333	110,660	37,585
(Use)/Accumulation of Surplus Funds	76,057	67,729	89,909	78,844	3,081	79,392
Rooney Road Sports Complex Reserve	100,000	150,000	200,000	200,000	250,000	300,000
ENDING AVAILABLE RESOURCES	252,840	270,569	310,478	299,413	252,494	281,885

**Rooney Road Sports Complex
Outdoor Rec**

Account Description	Actual 2010	Actual 2011	Projected Actual 2012	Proposed Budget 2013	Proposed Budget 2014
Salaries & Benefits	\$ --	\$ --	\$ --	\$ --	\$ --
Supplies & Services	24,600	25,110	27,433	25,060	26,085
Capital & Equipment	--	--	--	74,300	--
TOTAL	\$ 24,600	\$ 25,110	\$ 27,433	\$ 99,360	\$ 26,085

Parks

Account Description	Actual 2010	Actual 2011	Projected Actual 2012	Proposed Budget 2013	Proposed Budget 2014
Salaries & Benefits	\$ 8,660	\$ 10,741	\$ 10,900	\$ 11,300	\$ 11,500
Supplies & Services	--	--	--	--	--
Capital & Equipment	--	--	--	--	--
TOTAL	\$ 8,660	\$ 10,741	\$ 10,900	\$ 11,300	\$ 11,500

COMPARATIVE BUDGET CHANGES 2010 - 2014

MUSEUM FUND

DESCRIPTION	ACTUAL 2010	ACTUAL 2011	ADOPTED BUDGET 2012	PROJECTED ACTUAL 2012	PROPOSED BUDGET 2013	PROPOSED BUDGET 2014
REVENUES:						
Facility Rental	\$ 1,561	\$ 6,405	\$ 3,100	\$ 5,000	\$ 4,000	\$ 4,100
Admissions	11,244	20,051	20,000	20,000	20,500	21,000
Registration & Tickets	5,257	33,699	33,000	36,000	42,000	45,000
Membership Fees	4,750	8,925	9,800	9,800	10,050	10,300
Gift Shop Charges	6,596	8,107	8,000	8,000	8,500	9,000
Food and Beverage	-	239	500	500	500	500
Grants	4,620	71,412	-	39,260	33,000	33,000
Advertising Revenue	-	1,418	1,000	1,000	1,250	1,250
Interest	-	868	500	500	500	500
Donations	6,034	34,577	20,000	20,000	20,000	20,000
Transfer from General Fund	237,810	356,705	344,705	344,705	340,000	335,000
TOTAL REVENUES	277,872	542,406	440,605	484,765	480,300	479,650
OPERATING EXPENDITURES:						
Museum Operations	211,549	463,821	489,866	466,666	477,776	490,490
TOTAL EXPENDITURES	211,549	463,821	489,866	466,666	477,776	490,490
(Use)/Accumulation of Surplus Funds	66,323	78,585	(49,261)	18,099	2,524	(10,840)
ENDING AVAILABLE RESOURCES	66,323	144,908	95,647	163,007	165,531	154,691

Account Description	Museum				
	Actual 2010	Actual 2011	Projected Actual 2012	Proposed Budget 2013	Proposed Budget 2014
Salaries & Benefits	\$ 167,230	\$ 350,321	\$ 357,180	\$ 367,780	\$ 376,294
Supplies & Services	44,319	111,973	106,986	109,996	114,196
Capital & Equipment	-	1,527	2,500	-	-
TOTAL	\$ 211,549	\$ 463,821	\$ 466,666	\$ 477,776	\$ 490,490

COMPARATIVE BUDGET CHANGES 2010 - 2014

INSURANCE FUND

DESCRIPTION	ACTUAL 2010	ACTUAL 2011	ADOPTED BUDGET 2012	PROJECTED ACTUAL 2012	PROPOSED BUDGET 2013	PROPOSED BUDGET 2014
REVENUES:						
General Fund Premium	149,004	160,600	88,300	73,800	20,000	20,000
Water Fund Premium	100,896	108,700	59,700	50,000	13,545	13,545
Fleet Management Fund Premium	14,100	15,200	8,400	7,000	1,900	1,900
Info Svcs Fund Premium	8,400	9,100	5,000	4,200	1,150	1,150
GDGID Premium	3,000	3,200	1,800	1,500	400	400
Wastewater Fund Premium	72,996	78,700	43,300	36,300	9,850	9,850
Community Center Fund Premium	52,896	57,000	31,300	26,100	7,100	7,100
Cemetery Operating Fund Premium	5,496	5,900	3,200	2,700	700	700
Splash Aquatic Park Fund Premium	9,996	10,800	5,900	4,900	1,350	1,350
Fossil Trace Golf Course Fund Premium	28,704	31,000	17,000	14,200	3,850	3,850
GURA Premium Reimbursement	6,300	6,300	6,100	5,100	1,400	1,400
Rooney Rd Complex Fund Premium	1,800	1,700	900	700	200	200
Drainage Fund Premium	900	1,000	500	400	100	100
Museum Fund Premium	450	1,700	1,700	1,500	400	400
Miscellaneous	12,567	1,317	1,500	1,500	2,000	2,100
Interest	11,464	9,213	20,000	20,000	18,000	15,500
TOTAL REVENUES	478,969	501,430	294,600	249,900	81,945	79,545
OPERATING EXPENDITURES:						
Insurance Claims	8,566	30,820	125,000	75,000	75,000	75,000
Insurance Claims - City Dir	11,129	21,754	-	-	-	-
Claims/Prior Yr	50,532	10,327	-	-	-	-
Professional Services	-	-	-	-	-	-
IBNR EOY Contingency	(71,145)	(65,410)	100,000	-	-	-
Insurance Premium	243,404	244,943	210,000	214,000	231,120	249,610
Safety Officer	-	-	-	-	-	-
TOTAL EXPENDITURES	242,486	242,434	435,000	289,000	306,120	324,610
(Use)/Accumulation of Surplus Funds	236,483	258,996	(140,400)	(39,100)	(224,175)	(245,065)
ENDING AVAILABLE RESOURCES	872,832	1,131,828	991,428	1,092,728	868,553	623,488

COMPARATIVE BUDGET CHANGES 2010 - 2014

FLEET MANAGEMENT FUND

DESCRIPTION	ACTUAL 2010	ACTUAL 2011	ADOPTED BUDGET 2012	PROJECTED ACTUAL 2012	PROPOSED BUDGET 2013	PROPOSED BUDGET 2014
REVENUES:						
General Fund Lease	396,146	418,732	461,200	461,200	436,000	436,000
Water Fund Lease	44,416	48,846	53,700	53,700	51,600	51,600
Wastewater Fund Lease	28,277	31,097	34,200	34,200	33,000	33,000
Community Center Fund Lease	4,076	4,472	4,900	4,900	4,800	4,800
Cemetery Operations Fund Lease	24,168	26,423	29,100	29,100	29,200	29,200
Fossil Trace Golf Course Lease	1,938	2,138	2,400	2,400	2,100	2,100
Rooney Road Sports Complex	1,200	1,200	1,300	1,300	1,200	1,200
Workers Compensation Fund	-	-	-	-	-	-
Insurance Fund	-	-	-	-	-	-
Repairs and Maintenance	614,149	714,393	770,900	770,900	814,300	830,600
Miscellaneous	201	35	-	-	-	-
Interest	5,802	5,023	13,959	5,000	5,500	5,000
Gain/Loss On Sale of Equipment	93,360	85,164	10,000	171,644	50,000	50,000
Transfer from Other Funds	-	-	-	-	-	-
Transfer from Medical Benefits	2,300	-	-	-	-	-
TOTAL REVENUES	1,216,033	1,337,523	1,381,659	1,534,344	1,427,700	1,443,500
OPERATING EXPENDITURES:						
Operations	687,151	765,558	844,639	820,843	832,646	851,000
Capital	711,233	754,504	753,800	753,800	715,500	627,000
TOTAL EXPENDITURES	1,398,384	1,520,062	1,598,439	1,574,643	1,548,146	1,478,000
(Use)/Accumulation of Surplus Funds	(182,351)	(182,539)	(216,780)	(40,299)	(120,446)	(34,500)
ENDING AVAILABLE RESOURCES	578,798	396,259	179,479	355,960	235,514	201,014

Account Description	Fleet Management		Projected	Proposed	Proposed
	Actual	Actual	Actual	Budget	Budget
	2010	2011	2012	2013	2014
Salaries & Benefits	\$ 268,517	\$ 318,887	\$ 333,240	\$ 341,940	\$ 351,240
Supplies & Services	418,634	446,671	487,603	490,706	499,760
Capital & Equipment	711,233	754,504	753,800	715,500	627,000
TOTAL	\$ 1,398,384	\$ 1,520,062	\$ 1,574,643	\$ 1,548,146	\$ 1,478,000

COMPARATIVE BUDGET CHANGES 2010 - 2014
MEDICAL BENEFIT FUND

DESCRIPTION	ACTUAL 2010	ACTUAL 2011	ADOPTED BUDGET 2012	PROJECTED ACTUAL 2012	PROPOSED BUDGET 2013	PROPOSED BUDGET 2014
REVENUES:						
City Premiums	1,521,464	1,642,559	1,830,500	1,783,400	1,911,800	1,946,600
Employee Contributions	379,142	372,067	353,500	369,900	387,300	387,300
COBRA Premiums	23,770	10,913	-	8,500	-	-
Interest & Miscellaneous	18,522	11,468	15,000	11,816	15,000	15,000
Transfer from Other Funds (30% Cash Infusion)	-	-	-	-	-	-
TOTAL REVENUES	1,942,898	2,037,007	2,199,000	2,173,616	2,314,100	2,348,900
OPERATING EXPENDITURES:						
Wellness Program	19,124	113,835	135,400	135,400	137,000	137,000
Professional Services	19,413	11,665	15,000	30,000	30,000	30,000
Medical Claims	1,475,204	1,172,258	1,300,000	1,300,000	1,500,000	1,600,000
Dental Claims	105,365	91,300	95,000	95,000	95,000	95,000
Sick Leave Term Incentive	23,300	0	23,300	40,000	20,000	20,000
IBNR EOY Contingency	59,602	(44,217)	150,000	-	-	-
Insurance Premium	348,876	438,307	475,000	490,000	545,000	571,000
TOTAL EXPENDITURES	2,050,884	1,783,148	2,193,700	2,090,400	2,327,000	2,453,000
(Use)/Accumulation of Surplus Funds	(107,986)	253,859	5,300	83,216	(12,900)	(104,100)
ENDING AVAILABLE RESOURCES	1,295,138	1,548,997	1,554,297	1,632,213	1,619,313	1,515,213

COMPARATIVE BUDGET CHANGES 2010 - 2014
INFORMATION TECHNOLOGY FUND

DESCRIPTION	ACTUAL 2010	ACTUAL 2011	ADOPTED BUDGET 2012	PROJECTED ACTUAL 2012	PROPOSED BUDGET 2013	PROPOSED BUDGET 2014
REVENUES:						
General Fund Lease	1,003,900	925,508	948,105	948,105	946,529	1,050,500
Water Fund Lease	193,500	187,200	189,098	189,098	182,018	201,800
Fleet Management Lease	10,307	10,000	8,739	8,739	8,746	9,800
Wastewater Fund Lease	44,500	42,100	45,108	45,108	50,287	50,500
Community Center Fund Lease	70,900	65,800	58,870	58,870	64,134	72,100
Cemetery Fund Lease	4,700	4,300	3,719	3,719	4,008	4,500
Splash Aqua Park Fund Lease	16,200	15,132	12,676	12,676	13,027	14,300
Golf Course Fund Lease	77,800	85,100	71,609	71,609	73,700	82,900
Museum Fund	5,700	34,600	30,016	30,016	34,800	39,000
Drainage Fund	-	-	-	-	20,680	13,800
Grant Revenue	36,977	13,436	-	74,500	-	-
Miscellaneous	(6,699)	(4,344)	20,000	20,000	20,000	20,000
Interest	3,877	3,452	3,525	3,525	3,525	3,525
Transfer from Medical Benefits	300	-	-	-	-	-
TOTAL REVENUES	1,461,662	1,382,284	1,391,465	1,465,965	1,421,455	1,562,725
OPERATING EXPENDITURES:						
Information Systems	1,404,928	1,183,413	1,670,825	1,668,751	1,598,300	1,595,466
TOTAL EXPENDITURES	1,404,928	1,183,413	1,670,825	1,668,751	1,598,300	1,595,466
(Use)/Accumulation of Surplus Funds	56,734	198,871	(279,360)	(202,786)	(176,846)	(32,741)
ENDING AVAILABLE RESOURCES	439,127	637,998	358,638	435,212	258,367	225,626

Account Description	Information Systems				
	Actual 2010	Actual 2011	Projected Actual 2012	Proposed Budget 2013	Proposed Budget 2014
Salaries & Benefits	\$ 561,906	\$ 562,032	\$ 578,760	\$ 593,760	\$ 610,060
Supplies & Services	645,557	501,648	949,491	785,040	829,906
Capital & Equipment	197,465	119,733	140,500	219,500	155,500
TOTAL	\$ 1,404,928	\$ 1,183,413	\$ 1,668,751	\$ 1,598,300	\$ 1,595,466

COMPARATIVE BUDGET CHANGES 2010 - 2014
WORKERS' COMPENSATION & UNEMPLOYMENT INSURANCE FUND

DESCRIPTION	ACTUAL 2010	ACTUAL 2011	ADOPTED BUDGET 2012	PROJECTED ACTUAL 2012	PROPOSED BUDGET 2013	PROPOSED BUDGET 2014
REVENUES:						
General Fund Premiums	209,885	210,525	258,450	258,450	213,900	216,400
Water Fund Premiums	24,500	24,500	24,600	24,600	24,900	25,200
Fleet Management Fund Premiums	5,200	5,400	5,500	5,500	5,400	5,400
IT Fund Premiums	6,300	6,312	6,300	6,300	6,500	6,500
Wastewater Fund Premiums	9,100	9,200	9,300	9,300	9,300	9,300
Community Center Fund Premiums	20,900	21,201	20,900	20,900	21,700	21,800
Cemetery Operations Fund Premiums	6,400	6,388	6,200	6,200	6,400	6,400
Splash Aquatic Park Fund Premiums	4,082	4,100	4,000	4,000	4,100	4,100
Fossil Trace Golf Course Fund Premiums	16,900	16,700	17,200	17,200	16,700	16,900
Drainage Fund Premium	1,400	2,000	1,700	1,700	2,100	2,200
Rooney Road Sports Complex Fund	440	150	300	300	150	150
Community Service Premiums	50	80	250	250	250	250
Muesum Premiums	498	1,800	1,800	1,800	1,900	1,900
Interest	9,202	6,299	17,223	5,500	6,000	6,500
Miscellaneous	-	4,372	-	-	-	-
TOTAL REVENUES:	314,857	319,027	373,723	362,000	319,300	323,000
OPERATING EXPENDITURES:						
Professional Services	3,986	1,598	5,000	5,000	5,000	5,000
Insurance Claims - Workers' Comp	81,735	13,097	85,000	50,000	85,000	85,000
Insurance Claims - Unemployment	44,321	41,812	10,000	10,000	10,000	10,000
Claims - Prior Year Workers' Comp	80,615	147,710	-	100,000	-	-
IBNR EOY Contingency	29,946	194,758	100,000	(450,000)	10,000	10,000
Insurance Premiums	108,567	172,716	175,000	179,000	180,000	185,000
Transfer to Medical Benefits Fund	-	-	-	-	-	-
Safety Officer	-	-	-	-	-	-
TOTAL EXPENDITURES	349,170	571,691	375,000	(106,000)	290,000	295,000
(Use)/Accumulation of Surplus Funds	(34,313)	(252,664)	(1,277)	468,000	29,300	28,000
ENDING AVAILABLE RESOURCES	450,871	198,207	196,930	666,207	695,507	723,507

COMPARATIVE BUDGET CHANGES 2010 - 2014
CEMETERY PERPETUAL CARE FUND

DESCRIPTION	ACTUAL 2010	ACTUAL 2011	ADOPTED BUDGET 2012	PROJECTED ACTUAL 2012	PROPOSED BUDGET 2013	PROPOSED BUDGET 2014
REVENUES:						
Cemetery Perpetual Care Fees	50,270	67,585	49,883	48,450	56,950	56,950
Interest	17,110	12,257	25,707	15,000	15,000	15,000
TOTAL NEW REVENUES	67,380	79,842	75,590	63,450	71,950	71,950
EXPENDITURES:						
Transfer to Cemetery Operations	15,000	65,000	65,000	65,000	50,000	50,000
TOTAL EXPENDITURES	15,000	65,000	65,000	65,000	50,000	50,000
(Use)/Accumulation of Surplus Funds	52,380	14,842	10,590	(1,550)	21,950	21,950
Ending Fund Balance	1,519,419	1,534,261	1,544,851	1,532,711	1,554,661	1,576,611