



City of
Golden

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Council Memorandum

To: Honorable Mayor and City Council

From: Jeff Hansen, Finance Director

Through: Jason Slowinski, City Manager

Date: October 12, 2017

Re: 2018 Operating Budget

Attached, for Council's review and consideration, is the City Manager's recommendation for the 2018 Operating Budget in accordance with the provisions of the Charter for the City of Golden. This Budget continues to address Council priorities, community needs, and adequately supplies the various departments with the resources necessary to provide the level of service required to meet those priorities and needs, while maintaining sufficient reserves and a sustainable financial position going forward.

Council will have several opportunities to discuss the 2018 operating budget, beginning with the October 19th Study Session. The regular meetings on November 9th and December 7 will also include the 2018 Budget on the agenda, including public hearings. Council will be asked to approve the 2018 Budget at the December 7th meeting.

PERSONNEL

The process for the 2018 Budget began well over a year ago as part of the 2017-2018 Biennial Budget. As typically happens, circumstances have changed over the course of the year that requires adjustments to the originally proposed 2018 Budget. The most significant changes are in the area of personnel. The following identifies the recommended changes/additions to personnel for 2018:

- Long Range Planner (General Fund) – Council had previously authorized a full-time, 2-year temporary Community Development Analyst position in the Community and Economic Development Department. The funding for that position ends in April 2018. The recommendation is to change the title and scope of the position to focus on neighborhood plans, transportation plans, and updates to the City's Comprehensive Plan. This would be a full-time, 2-year temporary position that is anticipated to start July 1, 2018.

- Engineering Inspector (40% General Fund, 20% each Water, Wastewater, and Drainage Funds) – As the City continues to see new residential and commercial growth, the need for inspections of new and existing public infrastructure (water, sewer, and storm water systems; asphalt; concrete; etc.) continues to increase. The recommendation is to add a full-time, 2-year temporary Inspector position that would also assist with ADA compliance efforts and infrastructure asset management.
- Police Captain (General Fund) – The results of the Police Department staffing study identified the need for an additional leadership position within the department. Internal discussions within the department also placed a high priority in adding an additional captain position to lead the criminal investigations division. Having three captains will allow for a better distribution of oversight to the various functions with the Police Department.
- Two Patrol Officers (General Fund) – The staffing study also identified the need to increase the staffing of police officers for the patrol division. While the study recommended a minimum increase of five officers, it is more prudent to make incremental increases to ensure that the General Fund can sustain the increased staffing level over time.
- Police Department Reclassifications (General Fund) – Currently, the Police Department has two full-time code enforcement officer positions and two full-time parking enforcement officer positions. These non-sworn positions are under the supervision of a sworn police sergeant. The recommendation is to reclassify one position to Community Services Supervisor, with two full-time code enforcement officers, change the other parking position to an evidence specialist position, and move the police sergeant back to sworn police duties within the department. The community services supervisor would also perform code enforcement duties in the field. And, the evidence specialist will help address the growing backlog of evidence records and dispositions.
- Fire Operations Officer (General Fund) – In 2015, the Fire Department added three full-time shift officers to allow for a paid firefighter on duty on a 24-hour shift rotation. The fire operations officer would supervise the shift officers and also manage the shift program for the volunteer firefighters. This position will also cover for the shift officers due to vacations, sick leave, etc.
- Senior Maintenance Worker (Drainage Fund) – The Drainage Fund continues to see an increase in the need for inspection, cleaning, repair, mapping, etc. to the City's stormwater system. In addition, it has become increasingly important to inspect and address issues with private drainage systems that impact the City's systems and overall stormwater quality.
- Aquatics Specialist (Community Center Fund) – This is a reclassification from a part-time position to full-time. It has become increasingly difficult to hire and retain part-time help for lifeguards and swim instructors. A full-time position will help fill these voids and provide additional supervisory and administrative assistance for the aquatics function.
- Part-time salaries (Various Funds) – The difficulty in hiring and retaining part-time and seasonal help is not limited to just lifeguards and swim instructors. It extends to almost all of the City's parks and recreation operations that rely on part-time and seasonal employees.

Add to that the State mandated increases in minimum wage and there is a large gap in our hourly wage structure that needed to be addressed. The 2018 Budget includes significant increases in part-time salaries to offer competitive wages to hire and retain quality part-time help.

FUND OVERVIEW

The following is an overview, on a fund-by-fund basis, of significant changes to the 2018 Budget from the proposed budget in the 2017-2018 Biennial Budget:

General Fund

The recommended 2018 Operating Budget has the General Fund projected to end 2018 with a fund balance of 27.0% of annual expenditures, compared to 16.1% in the original 2018 budget. The original 2017 Budget projected an ending fund balance of 18.5%. But continued increases in sales and use taxes, along with significant increases in building permit related revenues has the 2017 projected fund balance at 29.7%, in spite of the unplanned expenditure of \$1.8 million on the City Hall Annex. These activities and projections for 2017 have a direct impact on the 2018 Budget. Recognizing the impact of the personnel recommendations addressed above, other significant changes for 2018 include:

- The budget for tax revenue is increased \$1.29 million. The latest reassessment of property values has resulted in an increase of \$630,000 in property tax revenue. Sales, use, and other taxes are projected at an increase of \$661,115 over the original 2018 budget.
- Building permit revenue is projected to increase \$100,000 as homeowners continue to pull permits to address the hail damage suffered earlier this year.
- The cost of health care continues to increase on an annual basis. For 2018, there are increases across the board to all departments for the City's portion of health insurance premiums for our employees.
- The Planning and Community Development budget increased almost \$200,000. This is primarily due to the costs associated with creating a Transportation Plan, developing a Historic Preservation Plan, and establishing a Rental Assistance Program.
- In order to more accurately reflect the costs related to specific functions, personnel costs for several employees are allocated to different cost centers between Parks & Recreation Administration, Facilities Maintenance, and the Community Center Fund. For example, the salary and benefits associated with the Facilities Manager, currently allocated to the Parks & Recreation Administration budget, will be allocated to the Facilities Maintenance budget for 2018. The result is a decrease in Parks & Recreation Administration and corresponding increases in Facilities Maintenance, and the Community Center Fund.
- Also, as a result of the reassessment of property values, the budget for the rebate the City pays to the properties that are in the Coors Technology Center has increased significantly.

Wastewater Fund

The original 2018 budget anticipated the need upgrade the treatment plant at the MillerCoors facility, and included bond proceeds and capital expenses. The project will not occur in 2018 as the upgrades are still being evaluated and the timing of the project is yet to be determined.

The Splash Family Aquatic Park Fund

As new water parks open in the metro area, attendance numbers are gradually decreasing at the Splash. Even with a small increase in the fees, revenue projections are lower for 2018 than reflected in the original 2018 budget. As addressed in the personnel discussion above, the cost of part-time salaries has increased. This results in the need for additional subsidy from the General Fund in order to balance this budget.

Fossil Trace Golf Club Fund

The changes to the budget for Fossil Trace are primarily capital related and have been discussed in the CIP process.

Museum Fund

Operating revenues for the museums have been reduced to reflect the closure of the Astor House and the temporary closure of the History Center for renovations/remodel. As a result, the subsidy from the General Fund is increased to balance this budget.

Medical Benefit Fund

As mentioned in the General Fund discussion above, the cost of health care continues to increase. Over the last several years, the City has absorbed the bulk of the increase and limited the amount passed on to the employees. Unfortunately, that has resulted in the reduction in fund balance to a level far below an acceptable range. 2018 revenues reflect increases to both the City and employee portions of the premiums. In addition, a second in-network health plan will be offered to employees that is expected to reduce the cost of claims incurred. This combination is projected to increase reserves for 2018 and get the Medical Benefit Fund back on the path to financial health.

CONCLUSION

This budget continues to maintain the City's sound financial position while also addressing the priorities of the City Council and the Golden community. We look forward to Council's comments and discussion, public input, and the ultimate approval of the 2018 Operating Budget.

As always, if you have any questions, please call me at 303-384-8020.

**COMPARATIVE BUDGET CHANGES 2015 - 2018
GENERAL FUND**

DESCRIPTION	Actual 2015	Actual 2016	Adopted Budget 2017	Projected Actual 2017	Proposed Budget 2018	Amended Budget 2018
REVENUES:						
Taxes	19,921,854	21,265,482	21,487,630	22,937,040	22,039,885	23,331,000
Licenses and Permits	647,273	670,890	517,300	1,334,000	545,300	653,800
Charges for Service	2,744,895	3,028,700	2,783,350	2,835,405	2,831,950	2,852,575
Intergovernmental	625,155	682,472	656,760	720,960	662,000	681,461
Fines and Forfeitures	593,135	773,613	746,600	706,600	753,200	728,200
Interest & Miscellaneous	1,404,446	1,005,892	844,121	980,479	870,578	928,203
TOTAL REVENUES	25,936,758	27,427,049	27,035,761	29,514,484	27,702,913	29,175,239
OPERATING EXPENDITURES:						
General Government	3,906,517	4,245,350	4,704,816	4,729,457	4,645,980	5,023,070
Judicial & Legal	623,867	915,801	770,324	841,061	779,373	778,514
Planning & Development	1,594,482	1,467,147	1,682,035	1,589,430	1,675,821	1,880,647
Public Safety	9,341,966	10,336,285	11,469,338	10,535,172	11,375,237	12,213,154
Public Works	3,485,233	3,854,244	4,228,099	4,143,655	4,308,763	4,368,836
Parks & Recreation	2,628,759	2,647,861	3,000,843	2,688,517	3,091,741	2,868,759
Subtotal:	21,580,824	23,466,688	25,855,455	24,527,292	25,876,915	27,132,981
OTHER EXPENDITURES:						
Transfers to Other Funds	1,857,533	1,032,912	1,802,025	1,987,101	1,090,076	1,230,900
GURA Increment	63,612	66,691	60,000	73,300	60,000	76,900
DDA Increment	68,147	92,993	68,000	105,000	70,000	90,000
Foothills Animal Shelter Building Contribu	179,172	-	-	-	-	-
Library Contribution	85,000	-	-	-	-	-
Coors Tech/Fairmont Fire Rebates	456,626	715,709	710,000	800,000	710,000	900,000
Single Trash Hauler Program	510,250	539,917	570,000	635,000	575,000	545,000
Light Rail Port A Let Facility	15,594	2,782	-	-	-	-
Land/Building Acquisition	-	-	-	1,782,843	-	-
Subtotal:	3,235,934	2,451,003	3,210,025	5,383,244	2,505,076	2,842,800
TOTAL EXPENDITURES	24,816,758	25,917,691	29,065,481	29,910,536	28,381,990	29,975,781
(Use)/Accumulation of Surplus Funds	1,120,000	1,509,358	(2,029,720)	(396,052)	(679,077)	(800,542)
Ending Fund Balance	7,900,338	9,288,985	5,254,015	8,892,933	4,575,838	8,092,392
Fund Balance as % of Expenditures	31.8%	35.8%	18.1%	29.7%	16.1%	27.0%

**COMPARATIVE BUDGET CHANGES 2015 - 2018
GENERAL FUND**

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TOTAL REVENUES	25,936,758	27,427,049	27,035,761	29,514,484	27,702,913	29,175,239
OPERATING EXPENDITURES:						
City Council	269,431	\$216,314	\$248,595	221,675	252,269	246,785
Sustainability	171,194	181,181	254,151	227,206	331,071	322,332
USA Pro Challenge	-	-	-	-	-	-
Municipal Judge	48,567	50,874	53,810	50,981	53,865	53,865
City Attorney	321,906	572,044	402,500	462,500	402,500	375,000
City Manager	504,708	490,949	636,060	618,610	633,894	654,623
Communications	404,322	452,615	539,214	507,884	560,652	558,172
GURA Staff	66,090	66,077	\$79,874	88,484	82,614	97,309
City Clerk	242,400	262,959	282,563	279,868	286,667	292,717
Human Resources	532,411	717,648	690,414	668,914	705,464	715,222
Municipal Court	253,394	292,883	314,014	327,580	323,008	349,649
Finance & Administrative Services	1,250,732	1,347,719	1,424,499	1,371,852	1,462,124	1,483,503
Planning & Development	676,178	711,480	887,578	815,783	799,978	991,580
Economic Development	321,110	356,581	386,457	364,147	461,843	467,567
Community Marketing Program	426,000	399,085	408,000	409,500	414,000	421,500
Grants	-	72,155	125,000	115,000	-	-
Public Works Admin & Engineering	1,565,493	1,613,460	1,596,780	1,532,880	1,642,114	1,701,242
Public Works Streets	1,913,792	2,034,407	2,296,669	2,248,569	2,260,579	2,260,263
Highway Corridor Project	5,948	25,196	80,500	135,000	75,000	85,000
Police Admin & Communication	2,278,452	2,504,943	2,979,966	2,476,611	2,749,566	3,087,434
Police Operations	5,407,640	6,065,788	6,646,092	6,155,525	6,741,366	7,006,326
Fire	1,655,874	1,765,554	1,843,281	1,903,036	1,884,305	2,119,394
Parks & Recreation Administration	536,284	546,223	581,837	394,082	600,467	346,345
Outdoor Recreation	286,207	302,194	357,629	316,150	363,237	364,064
Parks	1,391,228	1,432,438	1,592,369	1,536,069	1,637,931	1,677,369
Forestry	289,285	240,110	323,929	303,080	343,408	332,828
RV Park	125,755	126,897	145,079	139,136	146,699	148,153
Municipal Facilities	486,520	486,931	544,635	723,208	521,685	832,800
Emergency Operations Center	29,303	628	1,000	1,000	1,000	1,000
Property & Liability Premium	120,600	131,355	132,962	132,962	139,610	140,939
Subtotal:	21,580,824	23,466,688	\$25,855,456	24,527,292	25,876,914	27,132,981
OTHER EXPENDITURES:						
Transfers to Other Funds	1,857,533	1,032,912	1,802,025	1,987,101	1,090,076	1,230,900
GURA Increment	63,612	66,691	60,000	73,300	60,000	76,900
DDA Increment	68,147	92,993	68,000	105,000	70,000	90,000
CoorTech/Fairmount Fire Rebates	456,626	715,709	710,000	800,000	710,000	900,000
Single Trash Hauler Program	510,250	539,917	570,000	635,000	575,000	545,000
Foothills Animal Shelter Building Contribu	179,172	-	-	-	-	-
Library Contribution	85,000	-	-	-	-	-
Light Rail Port A Let Facility	15,594	2,782	-	-	-	-
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ENDING FUND BALANCE	7,900,338	9,288,985	5,254,015	8,892,933	4,575,838	8,092,392
Fund Balance as % of Expenditures	31.8%	35.8%	18.1%	29.7%	16.1%	27.0%

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**GENERAL FUND
REVENUES**

Account Description	Actual 2015	Actual 2016	Adopted Budget 2017	Projected Actual 2017	Proposed Budget 2018	Amended Budget 2018
<u>TAXES</u>						
General Property Tax	5,355,599	6,429,541	6,545,000	6,545,000	6,800,000	7,430,000
Sales Tax	9,492,395	10,083,698	10,267,100	10,575,000	10,575,100	11,050,000
Auto Ownership Tax	464,543	470,758	450,000	500,000	450,000	500,000
Building Use Tax	637,885	474,816	444,000	1,500,000	350,000	450,000
Xcel Energy Franchise Tax	958,399	930,312	994,500	994,500	1,014,400	1,014,400
Telephone Occup. Tax	53,348	47,543	50,490	46,000	49,985	45,000
Cable Franchise Fee	201,394	198,874	206,040	206,040	208,100	208,100
Use Tax	2,302,578	2,054,614	2,060,000	2,100,000	2,121,800	2,163,000
Street Cut Use Tax	342	400	500	500	500	500
Sales & Use Tax Audits	522,417	641,667	500,000	500,000	500,000	500,000
Sales Tax Refunds	(67,046)	(66,741)	(30,000)	(30,000)	(30,000)	(30,000)
Subtotal-Taxes	19,921,854	21,265,482	21,487,630	22,937,040	22,039,885	23,331,000
<u>LICENSE/PERMITS</u>						
Sales/Use License	31,225	56,440	24,000	30,000	52,000	52,000
Liquor License	20,460	24,394	20,000	20,000	20,000	20,000
Amusement License	1,700	1,300	3,000	1,500	3,000	1,500
Miscellaneous License	6,500	6,550	4,500	7,000	4,500	6,500
Building Permits	574,243	558,755	450,000	1,250,000	450,000	550,000
Special Event Liquor Permits	1,900	1,975	1,800	2,000	1,800	1,800
Miscellaneous permits	5,635	5,534	6,000	7,500	6,000	6,000
Special Event Permits	5,610	15,942	8,000	16,000	8,000	16,000
Subtotal-License/Permits	647,273	670,890	517,300	1,334,000	545,300	653,800
<u>CHARGES FOR SERVICE</u>						
Zoning/Subd. Fees	17,170	31,806	18,000	20,000	18,000	18,000
Police Service Fees	10,828	6,387	8,000	8,000	8,000	8,000
Fire Service Contracts	330,482	309,648	315,000	322,000	330,000	330,000
Per Call Fire Fees	10,495	7,020	10,000	10,000	10,000	10,000
Contractor Fees	84,300	84,525	70,000	90,000	70,000	82,000
Outdoor Recreation Fees	111,143	108,263	116,150	98,000	117,300	105,000
Campground Fees	426,479	442,546	445,000	455,000	445,000	465,000
Tree Sales	4,020	2,170	3,600	2,805	3,600	3,000
Plan Check Fees	273,394	488,054	250,000	300,000	250,000	250,000
Batting Cage/Bike Library	-	2,306	3,000	3,000	3,000	3,000
Park Pavilion Rental	20,200	21,305	22,000	29,000	22,000	22,000
Grampsas Program Fees	66,104	78,199	95,000	71,000	95,000	80,000
Grampsas Pavilion Rental	5,080	7,200	8,000	7,000	8,000	8,000
Trash Service Fees	534,800	572,071	545,400	545,400	550,850	567,375
Utility Service Fees	744,100	757,300	781,500	781,500	806,000	806,000
GDGID Fees	2,700	2,700	2,700	2,700	2,700	2,700
Splash & Fossil Trace Service Fee	103,600	107,200	90,000	90,000	92,500	92,500
Subtotal-Charges for Service	2,744,895	3,028,700	2,783,350	2,835,405	2,831,950	2,852,575

**GENERAL FUND
REVENUES**

Account Description	Actual 2015	Actual 2016	Adopted Budget 2017	Projected Actual 2017	Proposed Budget 2018	Amended Budget 2018
<u>INTERGOVERNMENTAL</u>						
Cigarette Tax	105,011	109,046	103,000	103,000	102,000	102,000
County Road/Bridge	299,195	315,565	320,300	350,000	323,500	330,000
Vehicle Reg. Fees	63,411	59,913	60,000	60,000	60,000	60,000
FEMA Grant	-	-	-	-	-	-
Transportation Demand Mgmt Grant	-	-	-	-	-	-
Severance Tax	21,935	12,344	20,000	9,500	20,000	10,000
Bulletproof Vest Grant	3,717	457	-	-	-	-
L.E.A.F. Grant (a)	-	1,350	-	-	-	-
COPS FAST Grant	-	-	-	-	-	-
Historic Grants	-	-	-	-	-	-
COPS SRO Grant	-	-	-	-	-	-
Police Traffic Safety Grant	-	-	-	-	-	-
State of Co & Other Grants	20,939	58,327	-	45,000	-	-
State of CO/Federal Grants	-	-	-	-	-	53,000
Dept of Justice (ARRA) Grant	-	-	-	-	-	-
Orton Grant	-	-	-	-	-	-
State / County Gaming Grant	110,947	125,470	153,460	153,460	156,500	126,461
State Vol FF Pension Contribution	-	-	-	-	-	-
Subtotal-Intergovernmental	625,155	682,472	656,760	720,960	662,000	681,461
<u>FINES/FORFEITURES</u>						
Traffic Fines	269,875	448,352	380,000	420,000	385,000	420,000
Parking Fines	150,454	122,695	180,000	100,000	180,000	120,000
Animal Control Fines	3,000	2,110	4,050	4,050	4,100	4,100
Penal Code Fines	10,275	9,115	10,100	10,100	10,200	10,200
Other Fines	26,261	27,348	26,000	26,000	26,000	26,000
Traffic Admin Fee	101,445	129,378	106,050	106,050	107,100	107,100
Court Costs	31,800	34,615	40,400	40,400	40,800	40,800
Jury Trial Fee	25	-	-	-	-	-
Subtotal-Fines/Forfeitures	593,135	773,613	746,600	706,600	753,200	728,200
<u>MISCELLANEOUS</u>						
Sales/Use Tax Penalties	15,234	20,405	16,000	25,000	16,000	20,000
Sales/Use Tax Vendors Fees	349,328	379,359	381,300	381,300	392,750	414,375
Miscellaneous Revenue	676,079	254,504	120,000	220,000	120,000	150,000
Interest	39,153	78,046	75,000	90,000	75,000	90,000
Shelter Advertising Revenue	-	-	-	-	-	-
COBRA Admin Fee	-	-	-	-	-	-
Property Room Revenue	-	-	-	-	-	-
Logo Royalties	-	243	-	376	-	-
GURA Dwnntn Service Fee (b)	-	-	-	-	-	-
GURA Staff Reimbursement (b)	78,881	67,957	71,678	71,678	73,828	73,828
GURA Loan (b)	-	-	-	-	-	-
GURA Econ Development Reinvestment	15,000	15,000	-	15,000	-	-
Donations	54,115	7,315	5,000	5,000	5,000	5,000
Passport Fees	19,605	24,327	20,000	20,000	20,000	20,000
GIS Mapping Revenue	-	-	-	-	-	-
Off Duty Pay	15,960	18,713	-	12,000	10,000	12,000
Accident Reports	68	143	143	125	-	-
Street Cut Patches	27,423	22,880	35,000	20,000	35,000	20,000
Rooney Road Parks Reimbursement	-	-	-	-	-	-
Transfer from Open Space	113,600	117,000	120,000	120,000	123,000	123,000
Transfer from Medical Benefits	-	-	-	-	-	-
Transfer from FTGC Fund - Loan Pmt	-	-	-	-	-	-
Transfer from WMDTF Seizure Funds	-	-	-	-	-	-
Subtotal-Miscellaneous	1,404,446	1,005,892	844,121	980,479	870,578	928,203
TOTAL	\$25,936,758	\$27,427,049	\$27,035,761	\$29,514,484	\$27,702,913	\$29,175,239



**COMPARATIVE BUDGET CHANGES 2015-2018
WATER FUND**

DESCRIPTION	Actual 2015	Actual 2016	Adopted Budget 2017	Projected Actual 2017	Proposed Budget 2018	Amended Budget 2018
REVENUES:						
Water Sales	5,170,067	5,370,195	5,350,000	5,350,000	5,617,500	5,500,000
Water Sales - Coors	637,185	522,342	650,000	650,000	661,550	661,550
Meter Sales	115,970	3,946	4,500	14,000	4,500	4,500
Leak Refunds	(6,700)	(7,545)	(6,500)	(6,500)	(6,500)	(6,500)
Misc Service Charges	11,600	11,175	9,000	10,000	9,000	10,000
Water Late Charges	9,405	9,270	9,000	9,000	9,000	9,000
Water Development Fees	1,859,159	248,753	300,000	2,300,000	300,000	300,000
Fees in Lieu of Water Rights	5,167	49,158	-	126,300	-	-
Miscellaneous	32,811	19,217	12,733	20,000	6,671	10,000
Interest	12,530	29,977	20,000	32,000	20,000	32,000
Temp Fire Hydrant Rental	24,000	17,000	20,000	20,000	20,000	20,000
Sale of Water Rights	5,751	-	-	-	-	-
Guanella Storage Leases	56,911	56,504	50,000	64,942	50,000	50,000
Leased Water Rights	11,825	11,891	-	-	-	-
Gain/Loss on Capital Assets	-	-	-	7,500	-	-
Customer Rebates	(142)	(16)	-	(50)	-	-
TOTAL REVENUES	7,945,539	6,341,867	6,418,733	8,597,192	6,691,721	6,590,550
EXPENDITURES:						
Environmental Quality	521,328	467,805	595,456	545,656	584,554	576,910
Treatment	1,471,486	1,591,516	1,552,384	1,608,284	1,583,232	1,679,975
Prevention & Maintenance	775,695	806,253	876,057	871,807	892,906	922,118
Legal Fees	213,278	459,657	200,000	130,000	200,000	200,000
Water Rights & Administration	692,826	670,184	721,764	719,964	755,462	831,362
Capital Programs	2,684,243	3,983,444	3,240,859	3,238,275	2,846,272	2,968,272
Transfers to Other Funds	-	-	13,200	13,200	-	7,200
TOTAL EXPENDITURES	6,358,856	7,978,859	7,199,720	7,127,186	6,862,426	7,185,837
(Use)/Accumulation of Surplus Funds	1,586,683	(1,636,992)	(780,987)	1,470,006	(170,705)	(595,287)
ENDING AVAILABLE RESOURCES	4,773,255	3,136,263	2,574,263	4,606,269	2,390,358	4,010,981

**COMPARATIVE BUDGET CHANGES 2015 - 2018
WASTEWATER FUND**

DESCRIPTION	Actual 2015	Actual 2016	Adopted Budget 2017	Projected Actual 2017	Proposed Budget 2018	Amended Budget 2018
REVENUES:						
Wastewater Charges	2,295,263	2,320,394	2,350,000	2,350,000	2,467,500	2,400,000
Wastewater Development Fees	469,491	43,348	75,000	520,000	75,000	75,000
Leak Refunds	(668)	(339)	-	(736)	-	-
Late Charges	9,045	8,870	9,000	9,000	9,000	9,000
Miscellaneous	-	1,160	44,990	2,000	47,404	-
Interest	20,627	25,144	22,000	45,000	23,000	45,000
Bond Proceeds	-	-	-	-	6,000,000	-
TOTAL REVENUES	2,793,758	2,398,577	2,500,990	2,925,264	8,621,904	2,529,000
EXPENDITURES:						
Environmental Quality	207,637	210,537	293,874	293,190	261,780	288,680
Prevention & Maintenance	351,885	410,064	532,328	529,828	539,609	585,180
Treatment & Administration	920,566	927,118	\$951,150	\$950,150	969,958	\$970,619
Capital Programs	461,158	586,425	510,000	518,800	2,420,000	520,000
Transfer to Other Funds	-	-	8,800	8,800	-	7,200
TOTAL EXPENDITURES	1,941,246	2,134,144	2,296,152	2,300,768	4,191,347	2,371,679
(Use)/Accumulation of Surplus Funds	852,512	264,433	204,838	624,496	4,430,557	157,321
ENDING AVAILABLE RESOURCES	3,769,044	4,033,477	605,605	4,657,973	7,092,183	4,815,294

**COMPARATIVE BUDGET CHANGES 2015-2018
DRAINAGE UTILITY FUND**

DESCRIPTION	Actual 2015	Actual 2016	Adopted Budget 2017	Projected Actual 2017	Proposed Budget 2018	Amended Budget 2018
REVENUES:						
Storm Drainage Permit Fees	8,565	3,950	4,000	4,000	4,000	4,000
Drainage Utility Fees	1,162,361	1,203,065	1,005,000	1,206,000	1,010,000	1,010,000
Temporary Surcharge (2015 - 2019)	-	450	201,000	-	202,000	202,000
Drainage Development Fees	-	265,000	-	-	-	-
Grants	-	-	-	-	-	210,454
Miscellaneous	169	1,721	4,252	-	6,851	-
Interest	157	2,462	1,750	5,600	2,000	4,000
TOTAL REVENUES	1,171,252	1,476,648	1,216,002	1,215,600	1,224,851	1,430,454
EXPENDITURES:						
Operations	334,804	347,179	364,596	359,866	372,844	420,201
Capital Programs	747,089	702,870	1,079,700	1,029,727	739,450	1,164,654
Transfers to Other Funds	-	-	-	-	-	43,200
TOTAL EXPENDITURES	1,081,893	1,050,049	1,444,296	1,389,593	1,112,294	1,628,055
TOTAL APPROPRIATIONS:	\$1,081,893	\$1,050,049	\$1,444,296	\$1,389,593	\$1,112,294	\$1,628,055
(Use)/Accumulation of Surplus Funds	89,359	426,599	(228,294)	(173,993)	112,557	(197,601)
ENDING AVAILABLE RESOURCES	(13,777)	430,975	126,198	256,982	238,754	59,381

**COMPARATIVE BUDGET CHANGES 2015 - 2018
COMMUNITY CENTER FUND**

DESCRIPTION	Actual 2015	Actual 2016	Adopted Budget 2017	Projected Actual 2017	Proposed Budget 2018	Amended Budget 2018
REVENUES:						
Punch Cards	231,827	224,041	261,500	230,150	277,000	266,000
Daily Admissions	286,616	295,037	307,000	325,000	323,000	328,000
Charter/Annual Membership	338,130	318,417	376,500	308,000	396,000	346,000
Program Fees	790,903	823,528	800,000	883,850	808,000	928,045
Community Center Aquatics	125,056	127,321	127,200	107,500	128,500	128,500
Pro Shop	4,415	5,294	3,800	4,450	3,800	4,800
Facilities Rentals	72,559	78,838	65,000	84,300	65,500	75,500
Vending & Miscellaneous	7,043	7,362	5,500	7,415	5,500	7,500
Grants	-	3,719	-	3,200	-	-
Miscellaneous	47,299	718	-	-	-	-
Interest	(11)	2,473	2,400	4,500	2,400	4,500
Gain/Loss on Sale of Equipment	-	-	-	65	-	-
Xfer from General Fund-Operations	350,000	375,000	310,000	250,000	450,000	300,000
Xfer from SUT Capital Fund	-	25,000	70,700	70,700	65,000	100,000
Xfer from Medical Benefits	73,491	75,456	75,000	75,000	75,000	75,000
TOTAL NEW REVENUES	2,327,328	2,362,204	2,404,600	2,354,130	2,599,700	2,563,845
OPERATING EXPENDITURES:						
Community Center	2,320,834	2,355,954	2,514,139	2,443,560	2,608,733	2,704,493
TOTAL EXPENDITURES	2,320,834	2,355,954	2,514,139	2,443,560	2,608,733	2,704,493
(Use)/Accumulation of Surplus Funds	6,494	6,250	(109,539)	(89,430)	(9,033)	(140,648)
ENDING AVAILABLE RESOURCES	271,840	281,189	94,214	191,759	84,181	51,111

COMPARATIVE BUDGET CHANGES 2015 - 2018
THE SPLASH FAMILY AQUATIC PARK

DESCRIPTION	Actual 2015	Actual 2016	Adopted Budget 2017	Projected Actual 2017	Proposed Budget 2018	Amended Budget 2018
REVENUES:						
Daily Admissions	266,042	290,290	323,500	272,264	324,000	300,000
Stamp Cards	21,815	26,894	26,600	29,527	26,600	30,000
Seasonal Memberships	6,551	6,673	8,000	7,109	8,000	8,000
Merchandise Sales	2,113	2,437	2,575	2,155	2,652	2,400
Facility Rentals	25,319	42,620	33,990	46,302	34,610	46,000
Concessions	73,018	73,109	77,000	65,691	77,000	77,000
Miscellaneous Revenue	101	108	71	-	-	-
Interest	241	300	400	400	400	300
Transfer from General Fund	-	-	40,000	80,000	55,000	110,000
TOTAL REVENUES	395,200	442,431	512,136	503,448	528,262	573,700
OPERATING EXPENDITURES:						
Family Aquatic Park	419,989	446,986	508,040	499,074	529,783	571,558
TOTAL EXPENDITURES	419,989	446,986	508,040	499,074	529,783	571,558
(Use)/Accumulation of Surplus Funds	(24,789)	(4,555)	4,096	4,374	(1,521)	2,142
ENDING AVAILABLE RESOURCES	22,367	17,814	18,490	22,188	16,970	24,330

**COMPARATIVE BUDGET CHANGES 2015-2018
FOSSIL TRACE GOLF CLUB FUND**

DESCRIPTION	Actual 2015	Actual 2016	Adopted Budget 2017	Projected Actual 2017	Proposed Budget 2018	Amended Budget 2018
REVENUES:						
Greens Fees	1,948,509	1,929,854	1,925,000	1,915,000	1,925,000	1,925,000
Cart Fees	550,031	619,834	595,000	615,000	595,000	615,000
Driving Range	96,835	94,165	115,500	100,000	115,500	100,000
Merchandise	586,766	585,743	560,000	615,000	560,000	600,000
Lessons	48,311	65,386	60,000	70,000	60,000	75,000
Food & Beverage	108,749	108,858	115,000	87,000	120,000	111,000
Misc	169,125	160,685	120,089	150,000	126,972	150,000
Interest	4,322	4,542	2,000	5,000	2,000	5,500
Gain/Loss on Sale of Equipment	3,000	149,400	-	-	-	-
Reimbursements/Transfers	-	-	-	-	-	28,674
TOTAL REVENUES	3,515,648	3,718,467	3,492,589	3,557,000	3,504,472	3,610,174
OPERATING EXPENDITURES:						
Pro Shop	1,437,523	1,550,498	1,528,179	1,599,229	1,526,020	1,601,557
Maintenance	1,004,673	1,056,474	1,079,729	1,072,570	1,087,432	1,118,090
Golf Course Capital	73,326	528,021	196,500	109,357	157,000	253,500
OTHER EXPENDITURES:						
Debt Service Trans to SUT Fund	700,000	700,000	700,000	700,000	700,000	700,000
TOTAL EXPENDITURES	3,215,522	3,834,993	3,504,408	3,481,156	3,470,451	3,673,146
(Use)/Accumulation of Surplus Funds	300,126	(116,526)	(11,819)	75,844	34,021	(62,972)
ENDING AVAILABLE CASH	333,267	222,672	136,831	298,516	154,595	235,544

**COMPARATIVE BUDGET CHANGES 2015-2018
ROONEY ROAD SPORTS COMPLEX FUND**

DESCRIPTION	Actual 2015	Actual 2016	Adopted Budget 2017	Projected Actual 2017	Proposed Budget 2018	Amended Budget 2018
REVENUES:						
Recreation Fees	19,231	18,684	34,850	48,360	35,721	40,920
Capital Replacement Fees	32,885	30,719	29,120	34,120	30,285	32,000
Grants/Donations	-	-	-	-	150,000	-
Miscellaneous	-	-	11,800	-	18,681	-
Interest	3,587	7,026	8,000	10,000	2,000	12,000
Transfer from Open Space Fund	50,000	-	-	-	-	-
TOTAL REVENUES	105,703	56,429	83,770	92,480	236,687	84,920
OPERATING EXPENDITURES:						
Outdoor Recreation	31,169	33,721	38,359	34,879	39,335	40,920
Capital	-	-	10,000	-	1,200,000	-
TOTAL EXPENDITURES	31,169	33,721	48,359	34,879	1,239,335	40,920
(Use)/Accumulation of Surplus Funds	74,534	22,708	35,411	57,601	(1,002,648)	44,000
ENDING AVAILABLE RESOURCES	958,654	981,362	1,071,076	1,038,963	68,428	1,082,963

**COMPARATIVE BUDGET CHANGES 2015-2018
MUSEUM FUND**

DESCRIPTION	Actual 2015	Actual 2016	Adopted Budget 2017	Projected Actual 2017	Proposed Budget 2018	Amended Budget 2018
REVENUES:						
Classroom Outreach	3,475	24,849	20,000	25,000	20,000	30,000
Facility Rental	6,720	5,498	8,610	2,000	8,825	6,000
Vendor Rentals	3,795	3,561	3,000	-	3,000	-
Admissions	21,224	13,381	13,325	18,000	13,658	18,250
Registration & Tickets	65,816	80,841	80,000	60,000	82,000	67,000
Membership Fees	12,467	15,720	12,500	12,500	12,813	12,800
Gift Shop Charges	10,240	10,465	9,225	5,000	9,456	6,300
Liquor Permits	290	30	200	200	200	100
Grants	53,567	70,000	60,000	69,000	60,000	60,000
Advertising Revenue	750	100	1,200	-	1,200	-
Miscellaneous	3,344	4,919	-	2,500	-	-
Interest	687	905	800	2,400	800	3,000
Sponsorships	5,000	5,000	5,400	-	5,400	-
Donations	16,998	11,928	20,000	20,000	20,000	20,000
Transfer from General Fund	275,000	325,000	310,000	310,000	320,000	380,000
TOTAL REVENUES	479,373	572,197	544,260	526,600	557,352	603,450
OPERATING EXPENDITURES:						
Museum Operations	\$493,564	563,631	577,210	580,645	577,598	606,712
TOTAL EXPENDITURES	493,564	563,631	577,210	580,645	577,598	606,712
(Use)/Accumulation of Surplus Funds	(14,191)	8,566	(32,950)	(54,045)	(20,246)	(3,262)
ENDING AVAILABLE RESOURCES	55,603	64,169	31,917	10,124	53,658	6,862

**COMPARATIVE BUDGET CHANGES 2015-2018
CEMETERY OPERATIONS FUND**

DESCRIPTION	Actual 2015	Actual 2016	Adopted Budget 2017	Projected Actual 2017	Proposed Budget 2018	Amended Budget 2018
REVENUES:						
Cemetery Plot Sales	152,870	276,127	212,000	220,000	216,250	215,000
Cemetery Vault Revenue	18,645	27,410	20,200	25,000	20,600	23,000
Cemetery Open/Close	148,003	184,100	148,400	160,000	151,400	154,000
Memorial Setting	26,865	32,315	21,200	24,000	21,600	22,000
Columbarium Fees	29,655	33,019	31,800	32,000	32,400	33,000
Headstone/Marker Sales	44,256	56,015	42,400	43,000	43,250	44,000
Memorial Wall Engraving	1,500	-	1,000	-	1,000	-
Miscellaneous	4,991	1,744	-	1,604	-	-
Interest	647	1,372	1,000	3,500	1,000	3,500
Transfer in from General Fund	100,000	-	-	-	-	-
TOTAL REVENUES	527,432	612,102	478,000	509,104	487,500	494,500
OPERATING EXPENDITURES:						
Cemetery Operations	476,320	461,161	507,090	485,545	520,245	549,288
TOTAL EXPENDITURES	476,320	461,161	507,090	485,545	520,245	549,288
(Use)/Accumulation of Surplus Funds	51,112	150,941	(29,090)	23,559	(32,745)	(54,788)
ENDING AVAILABLE RESOURCES	105,556	246,408	149,893	269,967	132,148	215,179

**COMPARATIVE BUDGET CHANGES 2015-2018
FLEET MANAGEMENT FUND**

DESCRIPTION	Actual 2015	Actual 2016	Adopted Budget 2017	Projected Actual 2017	Proposed Budget 2018	Amended Budget 2018
REVENUES:						
General Fund Lease	510,041	514,920	636,446	636,446	636,446	636,446
Water Fund Lease	53,018	53,018	67,249	67,249	67,249	67,249
Wastewater Fund Lease	33,879	33,879	42,812	42,812	42,812	42,812
Community Center Fund Lease	5,605	5,605	6,125	6,125	6,125	6,125
Cemetery Operations Fund Lease	33,971	33,971	35,306	35,306	35,306	35,306
Fossil Trace Golf Course Lease	2,543	2,543	2,657	2,657	2,657	2,657
Rooney Road Sports Complex	1,370	1,370	1,370	1,370	1,370	1,370
Drainage Fund	11,708	10,870	12,850	12,850	12,850	12,850
Repairs and Maintenance	651,768	650,462	913,670	800,000	936,511	936,511
Miscellaneous	52,144	-	323	-	3,385	-
Interest	2,597	3,124	4,500	3,500	4,500	4,000
Gain/Loss On Sale of Equipment	128,977	104,120	50,000	145,000	50,000	50,000
Transfer from Other Funds	32,533	42,912	64,025	229,100	165,076	89,000
TOTAL REVENUES	1,520,154	1,456,794	1,837,333	1,982,415	1,964,287	1,884,326
OPERATING EXPENDITURES:						
Operations	696,168	735,351	789,432	774,472	804,990	798,633
Capital	932,332	929,340	657,000	761,000	874,000	752,010
TOTAL EXPENDITURES	1,628,500	1,664,691	1,446,432	1,535,472	1,678,990	1,550,643
(Use)/Accumulation of Surplus Funds	(108,346)	(207,897)	390,901	446,943	285,297	333,683
ENDING AVAILABLE RESOURCES	469,480	258,936	807,584	705,879	1,092,881	1,039,562

**COMPARATIVE BUDGET CHANGES 2014-2018
INFORMATION TECHNOLOGY FUND**

DESCRIPTION	Actual 2015	Actual 2016	Adopted Budget 2017	Projected Actual 2017	Proposed Budget 2018	Amended Budget 2018
REVENUES:						
General Fund Lease	1,062,568	1,366,350	1,438,223	1,438,223	1,505,597	1,445,373
Water Fund Lease	196,130	228,523	226,414	226,414	240,720	231,091
Fleet Management Lease	9,722	13,762	13,252	13,252	14,010	13,450
Wastewater Fund Lease	47,252	62,139	62,348	62,348	68,438	65,700
Community Center Fund Lease	76,945	104,358	121,341	121,341	124,522	119,541
Cemetery Fund Lease	4,842	6,329	6,581	6,581	6,960	6,682
Splash Aqua Park Fund Lease	13,887	14,139	16,669	16,669	16,088	15,444
Golf Course Fund Lease	74,562	91,401	83,481	83,481	87,360	83,865
Drainage Fund	13,417	15,774	16,643	16,643	17,436	16,739
Museum Fund	34,921	45,355	46,145	46,145	48,798	46,846
Grant Revenue	66244	56753	-	-	-	-
Miscellaneous	3,831	5	1,933	1,933	878	878
Interest	1,454	2,259	2,000	2,000	2,000	2,000
Gain/Loss on Sale of Assets	5,800	(1,899)	-	-	-	-
TOTAL REVENUES	1,611,575	2,005,248	2,035,029	2,035,029	2,132,807	2,047,610
OPERATING EXPENDITURES:						
Information Systems	1,601,647	1,948,550	2,103,789	2,137,481	2,106,489	2,181,966
TOTAL EXPENDITURES	1,601,647	1,948,550	2,103,789	2,137,481	2,106,489	2,181,966
(Use)/Accumulation of Surplus Funds	9,928	56,698	(68,760)	(102,452)	26,318	(134,356)
ENDING AVAILABLE RESOURCES	383,767	440,465	199,955	338,013	226,273	203,657

**COMPARATIVE BUDGET CHANGES 2014 - 2018
INSURANCE FUND**

DESCRIPTION	Actual 2015	Actual 2016	Adopted Budget 2017	Projected Actual 2017	Proposed Budget 2018	Amended Budget 2018
REVENUES:						
General Fund Premium	120,600	131,355	132,962	132,962	139,610	140,939
Water Fund Premium	81,600	85,680	89,964	89,964	94,462	95,362
Fleet Management Fund Premium	11,400	11,970	12,569	12,569	13,197	13,323
DDA Premium Reimbursement	120	126	130	130	150	265
Info Svcs Fund Premium	6,840	7,182	7,541	7,541	7,918	7,994
GDGID Premium	2,400	2,520	2,646	2,646	2,778	2,805
Wastewater Fund Premium	60,000	63,000	66,150	66,150	69,458	70,119
Community Center Fund Premium	43,200	45,360	47,628	47,628	50,009	50,486
Cemetery Operating Fund Premium	4,440	4,662	4,895	4,895	5,410	5,189
Splash Aquatic Park Fund Premium	8,100	8,505	8,930	8,930	9,377	9,466
Fossil Trace Golf Course Fund Premium	23,400	24,570	25,799	25,799	27,088	27,346
GURA Premium Reimbursement	2,370	126	130	130	150	265
Rooney Rd Complex Fund Premium	1,320	1,392	1,455	1,455	1,528	1,543
Drainage Fund Premium	780	819	890	890	903	912
Museum Fund Premium	1,440	1,512	1,588	1,588	1,667	1,683
Interest	3,268	6,702	6,000	8,000	7,000	7,000
Miscellaneous	97,338	59,082	10,928	125,000	9,514	9,500
TOTAL REVENUES	468,616	454,563	420,205	536,277	440,219	444,197
OPERATING EXPENDITURES:						
Insurance Claims	108,443	74,284	100,000	100,000	100,000	100,000
Insurance Claims - City Dir	16,412	11,733	50,000	50,000	50,000	50,000
Claims/Prior Yr	(157)	15,112	3,000	50,000	3,000	3,000
IBNR EOY Contingency	(13,605)	25,980	-	-	-	-
Insurance Premium	265,562	276,360	300,000	300,000	315,000	320,000
TOTAL EXPENDITURES	376,655	403,469	453,000	500,000	468,000	473,000
(Use)/Accumulation of Surplus Funds	91,961	51,094	(32,795)	36,277	(27,781)	(28,803)
ENDING AVAILABLE RESOURCES	870,250	921,344	765,102	957,621	929,840	901,037

**COMPARATIVE BUDGET CHANGES 2012 - 2016
MEDICAL BENEFIT FUND**

DESCRIPTION	Actual 2015	Actual 2016	Adopted Budget 2017	Projected Actual 2017	Proposed Budget 2018	Amended Budget 2018
REVENUES:						
City Premiums	1,897,285	1,934,511	2,500,000	2,500,000	2,600,000	2,800,000
Employee Contributions	467,482	469,546	466,151	500,000	480,136	700,000
COBRA Premiums	21,473	205	6,145	10,000	-	-
Miscellaneous	18,433	-	-	-	-	-
Interest	9,370	12,815	13,000	11,000	13,095	13,100
TOTAL REVENUES	2,414,043	2,417,077	2,985,296	3,021,000	3,093,231	3,513,100
OPERATING EXPENDITURES:						
Wellness Program	118,379	116,390	165,000	125,000	165,000	255,000
Professional Services	70,505	40,125	65,000	65,000	65,000	65,000
Medical Claims	1,752,541	2,029,115	2,183,000	2,200,000	2,300,000	2,000,000
Dental Claims	97,513	115,976	125,000	125,000	130,000	131,000
IBNR EOY Contingency	23,958	(39,655)	100,000	100,000	30,000	30,000
Insurance Premium	728,579	770,672	800,000	800,000	825,000	700,000
TOTAL EXPENDITURES	2,791,475	3,032,624	3,438,000	3,415,000	3,515,000	3,181,000
(Use)/Accumulation of Surplus Funds	(377,432)	(615,547)	(452,704)	(394,000)	(421,769)	332,100
ENDING AVAILABLE RESOURCES	1,412,438	796,891	657,378	402,891	235,609	734,991

COMPARATIVE BUDGET CHANGES 2015 - 2018
WORKERS' COMPENSATION & UNEMPLOYMENT INSURANCE FUND

DESCRIPTION	Actual 2015	Actual 2016	Adopted Budget 2017	Projected Actual 2017	Proposed Budget 2018	Amended Budget 2018
REVENUES:						
General Fund Premiums	220,500	229,100	229,190	229,190	234,920	246,666
Water Fund Premiums	25,200	25,236	25,933	25,933	26,581	27,910
Fleet Management Fund Premiums	5,500	5,500	5,638	5,638	5,778	6,067
IT Fund Premiums	6,600	7,400	6,765	6,765	6,934	7,281
Wastewater Fund Premiums	9,400	9,200	9,738	9,738	9,981	10,480
Community Center Fund Premiums	21,700	23,100	22,858	22,858	23,429	24,600
Cemetery Operations Fund Premiums	6,500	6,500	6,663	6,663	6,829	7,171
Splash Aquatic Park Fund Premiums	4,100	4,200	4,305	4,305	4,413	4,633
Fossil Trace Golf Course Fund Premiums	17,000	17,200	17,528	17,528	17,966	18,864
Rooney Road Sports Complex Fund	150	150	154	154	158	165
Drainage Fund Premium	2,600	3,200	2,973	2,973	3,047	3,199
Museum Premiums	1,900	1,900	2,050	2,050	2,101	2,206
Miscellaneous	2,906	-	6,867	6,867	6,513	6,513
Interest	3,406	5,725	4,500	4,500	4,500	4,500
TOTAL REVENUES:	327,462	338,411	345,158	345,158	353,149	370,256
OPERATING EXPENDITURES:						
Professional Services	797	1,346	3,000	3,000	3,000	3,000
Insurance Claims - Workers' Comp	118,639	45,956	70,000	70,000	70,000	70,000
Insurance Claims - Unemployment	3,007	288	10,000	10,000	10,000	10,000
Claims - Prior Year Workers' Comp	59,463	83,687	60,000	80,000	80,000	80,000
IBNR EOY Contingency	(56,616)	(10,399)	30,000	30,000	30,000	30,000
Insurance Premiums	167,555	164,633	169,487	190,000	180,000	180,000
TOTAL EXPENDITURES	292,845	285,511	342,487	383,000	373,000	373,000
(Use)/Accumulation of Surplus Funds	34,617	52,900	2,671	(37,842)	(19,851)	(2,744)
ENDING AVAILABLE RESOURCES	652,895	705,795	593,885	667,953	594,034	665,209

**COMPARATIVE BUDGET CHANGES 2014-2018
CEMETERY PERPETUAL CARE FUND**

DESCRIPTION	Actual 2015	Actual 2016	Adopted Budget 2017	Projected Actual 2017	Proposed Budget 2018	Amended Budget 2018
REVENUES:						
Cemetery Perpetual Care Fees	60,910	110,905	53,530	53,000	54,065	80,000
Interest	14,783	18,676	35,070	20,000	36,842	22,000
TOTAL NEW REVENUES	75,693	129,581	88,600	73,000	90,907	102,000
EXPENDITURES:						
Transfer to Cemetery Operations	50,004	-	-	-	-	-
TOTAL EXPENDITURES	50,004	-	-	-	-	-
(Use)/Accumulation of Surplus Funds	25,689	129,581	88,600	73,000	90,907	102,000
Ending Fund Balance	1,599,316	1,728,897	1,547,864	1,801,897	1,892,804	1,994,804

**COMPARATIVE BUDGET CHANGES 2015-2018
DOWNTOWN DEVELOPMENT AUTHORITY**

DESCRIPTION	Actual 2015	Actual 2016	Adopted Budget 2017	Projected Actual 2017	Proposed Budget 2018	Amended Budget 2018
REVENUES:						
5 Mil Levy within DDA Boundary	157,895	260,172	245,000	255,000	254,200	275,000
Sales Tax Increment	68,147	92,993	68,000	100,000	70,000	90,000
Property Tax Increment	-	-	9,000	9,000	30,000	120,000
Miscellaneous	2,420	-	-	-	-	-
Interest Earnings	147	3,623	1,800	3,500	1,900	3,000
COG Contribution	100,000	100,000	100,000	100,000	100,000	100,000
GURA Contribution	300,000	50,000	50,000	50,000	50,000	50,000
Memorial Purchases	1,000	500	1,000	1,000	1,000	1,000
TOTAL REVENUES	629,609	507,288	474,800	518,500	507,100	639,000
OPERATING EXPENDITURES:						
Operating Supplies	1,073	1,064	1,500	1,000	1,500	1,500
Professional Services	1,309	7,580	20,000	10,000	20,000	20,000
Treasurer Fees	2,085	3,613	500	4,000	500	6,000
Legal Counsel	-	-	5,000	5,000	5,000	5,000
Outreach and Communications	967	1,979	2,500	1,500	2,500	2,500
City Fee for Administration	45,077	42,813	65,000	50,000	65,000	65,000
Non Capital Projects	85,802	85,851	109,500	97,600	111,150	114,150
Grants	60,277	75,532	112,500	95,000	112,500	127,500
Insurance Premium	120	126	130	126	130	130
Contingency	-	-	50,000	-	50,000	50,000
Capital Investment Projects	14,465	39,037	270,000	110,000	270,000	420,000
TOTAL EXPENDITURES	211,175	257,594	636,630	374,226	638,280	811,780
(Use)/Accumulation of Surplus Funds	418,434	249,694	(161,830)	144,274	(131,180)	(172,780)
ENDING FUND BALANCE	418,434	668,128	438,074	812,402	306,894	639,622

COMPARATIVE BUDGET CHANGES 2015-2018
GOLDEN DOWNTOWN GENERAL IMPROVEMENT DISTRICT FUND

DESCRIPTION	Actual 2015	Actual 2016	Adopted Budget 2017	Projected Actual 2017	Proposed Budget 2018	Amended Budget 2018
REVENUES:						
Property Tax	26,091	29,472	30,852	30,852	32,549	32,886
Automobile Tax	4,132	2,142	4,100	2,200	4,100	2,500
Cash in Lieu of Parking	146,732	214,560	2,400	-	2,400	1,700
Downtown Parking Permits	-	3,740	40,000	10,000	40,000	12,000
Parking Pay Stations	-	-	20,000	40,000	20,000	50,000
Interest	127	1,340	1,000	1,600	1,000	1,800
TOTAL REVENUES	177,082	251,254	98,352	84,652	100,049	100,886
OPERATING EXPENDITURES:						
Repairs & Maintenance	2,700	2,700	2,700	4,000	2,700	2,700
Treasurer Fees	391	439	450	450	450	450
Parking Lot Rent	10,725	-	-	-	-	-
Non-Capital Projects	7,122	80,905	75,000	20,000	75,000	40,000
Insurance Premium	2,400	2,520	2,520	2,660	2,520	2,805
Capital Projects	-	-	-	50,000	-	20,000
TOTAL EXPENDITURES	23,338	86,564	80,670	77,110	80,670	65,955
(Use)/Accumulation of Surplus Funds	153,744	164,690	17,682	7,542	19,379	34,931
ENDING FUND BALANCE	33,678	198,368	198,046	205,910	225,289	260,220

