



**CITY OF RIFLE
COLORADO
2015 MUNICIPAL BUDGET**

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CITY OF RIFLE FISCAL YEAR 2015 BUDGET MESSAGE

The City of Rifle Municipal Budget for fiscal year 2015 is hereby submitted in accordance with the “Local Government Budget Law” of the State of Colorado and the Rifle Municipal Charter. The budget sets forth projections of City revenues and expenditures for the period January 1, 2015 through December 31, 2015.

The Municipal Budget establishes expenditure limits for all departments and operations, and reflects the goals, priorities and policies established by the Rifle City Council for 2015.

Rifle continues to grapple with the aftermath of the Great Recession and the associated slow economic recovery. The City Council continues to acknowledge the limited growth and flat revenues and took a conservative approach when adopting the 2015 budget.

The budget addresses many growing needs as the City continues to develop and yet, it takes a conservative approach to program additions or expansions. The budget anticipates use of some reserves to meet projected revenue shortfalls in 2015 and maintain service levels as well as capital assets; however, the use of reserves was limited with the additional reductions made to the overall budget. Forecasted operating fund balances for the end of 2015 remain strong thanks to a decade of conservative budgeting practices.

General Fund

General Fund revenues projected through the end of 2014 are \$9,163,825, an increase of 36.7% from the 2014 adopted budget of \$6,702,819. The increase is primarily due to the receipt of Federal Mineral Lease and Severance Tax monies above what was budgeted and the City’s successes in obtaining grants.

The 2014 yearend projection for tax revenues (which includes Sales, Use, Property, Franchise, and Specific Ownership) is \$4,911,151. This exceeds the \$4,522,065 forecast in the 2014 adopted budget by 8.6%. Management proposed sales and use tax revenues projected as flat in 2015 with no increase over 2014 yearend projections. Until there are a couple of years of sustained revenue growth, management felt it was prudent to put forth a conservative estimate.

The City will maintain a solid General Fund Unreserved Fund Balance of approximately \$5,615,841 at the end of 2015; seventy-three percent (73 percent) of annual spending.

The total 2015 General Fund budget is \$7,711,685, which is \$343,624 less than the 2014 budget of \$8,055,309.

Water, Wastewater, and Sanitation

The City's Water Utility is expected to generate revenues of \$3,059,973 from operations during 2015. The 2015 Operations and Maintenance expense budget is expected to be \$2,042,975. As a result, the overall working fund balance is expected to increase by \$1,016,998 during 2015. This will assist with preparing for significant water line replacement needs in the coming years.

The 2015 Capital portion of the Water Utility budgeted expenditures of \$24,859,709. The increases in 2015 expenses are primarily related to the Water Treatment Plant construction costs. This project is being funded largely by a loan obtained August 25, 2012 from the Colorado Water Resources and Power Development Authority.

The Water Utility revenues include a 0.75-percent sales tax approved by voters in November 2012 for the purpose of retiring debt associated with the water treatment plant. It is projected that 2015 sales and use tax returns will be \$1,631,100; annual debt service associated with the new plant is \$1,457,557.

The City's Wastewater Utility is expected to generate revenues of \$2,691,560 from operations during 2015. This projection includes a 5% inflationary increase to the monthly minimum charges for sewer service. However, expenditures in the Operations and Maintenance budget are expected to be \$2,911,376 for a net fund balance reduction of \$219,816. The building industry continues to struggle, and as a result, system improvement fees (tap fees) are conservatively estimated to be \$31,774 in 2015. Capital expenses are expected to be \$105,000 for a working capital net reduction of \$73,226. The Wastewater Capital Fund unreserved working capital is expected to decrease to \$619,802 by 2015 year-end.

The Sanitation collection services were outsourced in November 2011. However, the City maintains fiscal control of billing and collections. The budgeted 2015 revenues are \$529,141. Expenditures are anticipated to be \$480,084 for a net projected gain in the Working Capital balance of \$49,057 by 2015 year-end.

Street Improvement Fund

The Street Improvement Fund continues to be stressed. Operations and maintenance is supported by 0.5-percent sales and use tax put in place by the voters to fund street improvement projects. Revenues are projected to be \$1,886,064 during 2015. The City will undertake chip and seal, street overlay, pedestrian and storm water improvements in 2015 that will result in approximately \$2,747,858 of expenditures for a net fund balance decrease of \$861,794. The street improvement capital portion of this fund does not have a consistent revenue source; however, the City will receive \$5,600,000 from the Colorado Department of Transportation in 2015 as part of the devolution of Highway 13. The yearend fund balance is projected to be \$6,782,246. This will be an increase of \$5,527,000. Funds will be used to complete the design of the North I-70 roundabout and Highway 13 improvements.

Capital Fund

The Capital Fund is not expected to spend any funds during 2015. The 2015 yearend fund balance is projected to be \$2,462,597.

Parks and Recreation Fund

The Parks and Recreation Fund anticipate revenues of \$2,323,282 for 2015 which is a decrease from 2014 projected revenues of 19.9%. The decrease in revenues is primarily due to a reduction of grant revenues. Overall, the Parks and Recreation Fund total 2015 expenditures is \$2,253,304 for a net fund increase of \$69,978. The 2015 yearend projected unreserved fund balance is \$644,199. As a result of the construction projects completed over the previous eight years, this fund will have limited capacity to take on additional capital projects. Until revenues increase, focus going forward will be placed primarily on maintenance and programming.

Other Funds

There are no expenditures budgeted within the Conservation Trust. However, expenditures within the Rifle Information Center, Urban Renewal Authority, Fleet, and Information Technology budgets are equal to or less than revenues.

The Economic Development Fund budget authorizes spending \$252,850 of the fund balance. This includes a \$100,000 contingency for unanticipated projects.

The Visitor Improvement Fund budget includes a \$50,000 contingency for unanticipated projects, which if spent would be taken from fund balance. This can only occur with Council approval.

The Downtown Development Authority budget anticipates spending approximately \$44,000 of the available fund balance in 2015.

Basis of Budgetary Accounting

The General Fund and Special Revenue Funds are accounted for using the modified accrual basis of accounting. Revenues are recognized and accounted for when they become available and measurable as net current assets. Expenditures are generally recognized under the modified accrual basis of accounting, when the related fund liability is incurred. Enterprise Funds are accounted for using the accrual basis of accounting; revenues and expenditures are recognized when incurred.

Budget Summary

The total combined expenses for all funds are \$45,278,960.

In summary, the City Council continues to address the slow economic recovery in a prudent and fiscally responsible manner. Their assistance and leadership in preparation of this budget is appreciated.

Staff is commended for the professionalism they applied when preparing draft department budgets, and their continued understanding of the difficult economic conditions the community faces is appreciated.

Respectfully,



Matt Sturgeon,
City Manager

GENERAL FUND

GENERAL FUND	2013 ACTUAL	2014 PROJECTION	2015 ADOPTED BUDGET
FUND BALANCE, BEGINNING (TOTAL)	5,232,514	5,232,514	6,559,373
LESS RESERVED FUNDS, BEGINNING	1,158,053	1,158,053	553,180
UNRESERVED FUND BALANCE, BEGINNING	4,074,461	4,074,461	6,006,193
REVENUES			
Taxes: Sales and Use	3,700,871	4,051,600	4,027,000
Taxes: Property Taxes	727,002	507,933	510,908
Taxes: Franchise Fees	337,184	319,931	320,000
Taxes: Specific Ownership	32,117	31,687	32,000
Licenses & Permits	101,423	111,317	108,250
Intergovernmental	1,317,728	840,304	821,105
Severance/Mineral Leases	1,113,728	2,388,254	400,000
Charges For Services	226,119	217,133	213,582
Ute Theatre Operations	0	80,600	193,000
Fines & Forfeitures	156,431	143,288	144,500
Interest	6,085	26,957	35,000
Donations	7,248	6,050	6,000
Miscellaneous	10,107	67,300	7,500
Operating Transfer From Other Funds	379,929	371,471	371,000
TOTAL REVENUES	8,115,972	9,163,825	7,189,845
EXPENDITURES			
Mayor & Council	66,707	63,962	66,828
City Clerk	166,297	173,271	172,806
Municipal Court	199,305	171,405	186,097
City Manager	202,604	181,521	189,624
Government Affairs	97,942	127,021	140,596
Finance	455,589	495,301	507,171
City Attorney	206,866	202,000	205,000
Planning & Zoning	785,787	241,097	271,965
City Hall	192,056	180,765	200,150
Grounds and Facility Maintenance	68,005	76,063	83,734
Community Access TV	139,839	206,510	189,276
Police	2,390,072	2,381,418	2,446,966
Justice Center Building Operation	86,412	92,700	83,000
Building Inspections	144,299	82,559	87,278
Streets	997,163	1,283,517	1,232,075
Construction Crew - In-house	152,302	0	0
Public Works	246,111	259,390	188,031

GENERAL FUND

GENERAL FUND	2013 ACTUAL	2014 PROJECTION	2015 ADOPTED BUDGET
Animal Shelter	83,723	81,536	77,559
Cemetery	61,260	63,303	77,051
Senior Center	486,815	473,593	504,731
Ute Theatre Operations	0	115,936	192,730
Non-departmental	589,861	574,098	604,017
Transfers to Other Funds	160,000	310,000	5,000
TOTAL EXPENDITURES	7,979,016	7,836,967	7,711,685
FUND NET GAIN (LOSS)	136,956	1,326,858	(521,840)
FUND BALANCE, ENDING	5,369,470	6,559,373	6,037,533
LESS RESERVED FUNDS, ENDING	906,491	553,180	421,692
FUND BALANCE, ENDING UNRESERVED	4,462,979	6,006,193	5,615,841
RESERVED FUND BALANCE			
Reserved for Park Improvements	143,607	90,000	90,000
Whiteriver Reconstruction	252,484	3,000	3,000
Reserved for Police Donations/Trident Forfeitures	3,940	9,268	0
Reserved for Channel 10 Capital	50,471	21,991	6,991
Reserved for Regional Drainage	21,006	21,006	21,006
Reserved for Senior Center Improvements	34,675	35,000	35,000
Reserved for Senior Center Meal Donations	96,830	98,000	50,000
Reserved for Interfund Advances (URA)	60,000	0	0
Reserved for Emergencies (TABOR)	243,479	274,915	215,695
TOTAL RESERVED FUND BALANCE	906,491	553,180	421,692

GENERAL FUND

GENERAL FUND	2013 ACTUAL	2014 PROJECTION	2015 ADOPTED BUDGET
TAXES: SALES & USE			
General Sales Tax	3,402,980	3,731,761	3,732,000
General Use Tax	66,304	65,000	37,000
Rebates-Sales & Use	(484)	(3,000)	0
Motor Vehicle Use Tax	232,071	257,839	258,000
TOTAL TAXES: SALES AND USE	3,700,871	4,051,600	4,027,000
TAXES: PROPERTY TAXES			
General Property Taxes	711,094	505,555	508,908
Delinquent Property Taxes	9,981	881	1,000
Penalties & Interest	5,927	1,497	1,000
TOTAL TAXES: PROPERTY TAXES	727,002	507,933	510,908
TAXES: FRANCHISE FEES			
Franchise Fees	337,184	319,931	320,000
TOTAL TAXES: FRANCHISE FEES	337,184	319,931	320,000
TAXES: SPECIFIC OWNERSHIP			
Specific Ownership Tax	32,117	31,687	32,000
TOTAL TAXES: SPECIFIC OWNERSHIP	32,117	31,687	32,000
LICENSES			
Liquor Licenses	8,165	8,500	9,000
Medical Marijuana Licenses	4,314	28,250	28,250
Sales Tax Licenses	10,205	12,848	13,000
Contractors Licenses	23,654	15,816	16,000
BEST TEST Licenses	2,705	1,903	0
Other Licenses	350	0	0
Building Permits	49,179	40,000	40,000
Building Permits Deposit Forfeitures	160	0	0
Other Permits	2,692	4,000	2,000
TOTAL LICENSES & PERMITS	101,423	111,317	108,250
INTERGOVERNMENTAL			
School Resource Officer (RE2)	13,244	30,720	31,816
COPS Grant	44,915	0	0
TRIDENT Grant	0	13,237	10,000
Police - CDOT DUI Overtime Reimbursable Grant	9,136	25,000	25,000

GENERAL FUND

GENERAL FUND	2013 ACTUAL	2014 PROJECTION	2015 ADOPTED BUDGET
DOLA-Planning dept. Grants	29,348	0	0
Police - HIDTA Overtime Reimbursable Grant	5,683	4,000	4,000
Planning Grant - HUD Prof Serv CMS 33607	220,141	0	0
Planning Grant DOT - Tiger II Prof Serv CMS 33608	258,748	0	0
Police - Training Overtime Reimbursable Grant	0	500	500
Garfield Cty DHS Senior Programs Revenue	67,180	72,066	72,000
Garf Cty Police OT Reimbursement	226	0	0
GCFMLD Grant Revenues	0	24,753	15,000
Highway Users Trust Fund	288,702	286,815	280,023
Motor Vehicle Assessment	32,944	35,000	35,000
Cigarette Tax	39,899	32,257	32,000
Road & Bridge	162,274	148,190	148,000
Seizure Revenue	591	0	0
County Sales Tax	144,696	167,766	167,766
	1,317,728	840,304	821,105
SEVERANCE/MINERAL LEASE			
Mineral Lease	615,418	1,539,517	250,000
Severance Tax	498,310	848,736	150,000
TOTAL SEVERANCE/MINERAL LEASE	1,113,728	2,388,254	400,000
FEES & CHARGES			
Zoning & Subdivision Fees	3,540	1,879	2,000
Plan Check Fees	22,292	20,000	20,000
Parkland Dedication Fees	2,335	0	0
Sale of Maps/Pubs/Copies	918	1,000	1,000
Police Fingerprint Services	1,669	2,000	2,000
Police Services	5,204	5,060	5,000
Building Inspections	270	500	250
Grave Opening/Closing Fee	5,803	10,000	8,000
Perpetual Care	1,725	3,500	2,000
Moose Section Maint Fees	2,881	2,058	2,000
Sale of Cemetery Lots	3,780	6,500	6,500
Reimbursement - Legal/Engineering	13,483	2,000	2,000
Reimbursement - Public Works	0	20,000	20,000
Rent of City Facilities	1,336	250	0
Mineral Royalty Income	140,744	108,903	109,000
Rent - Brendan Theatres	20,139	33,483	33,832
TOTAL FEES & CHARGES	226,119	217,133	213,582

GENERAL FUND

GENERAL FUND	2013 ACTUAL	2014 PROJECTION	2015 ADOPTED BUDGET
UTE THEATRE OPERATIONS			
Rentals	0	6,600	15,000
Catering Revenues	0	0	1,000
Grants/Donations	0	0	15,000
Special Events Insurance	0	500	500
Concession Sales	0	0	25,000
Events-Reimbursable	0	14,000	50,000
OTI-VIF	0	10,000	10,000
OTI-Information Center	0	22,000	49,000
OTI-Parks and Recreation Fund	0	27,500	27,500
TOTAL UTE THEATRE	0	80,600	193,000
FINES & FORFEITURES			
Dog Fines & Fees	5,883	10,000	10,000
Planning: Administrative Fines	1,703	745	1,500
Court Fines & Fees	136,557	121,397	122,000
Court Fines-Police Training	0	8,146	8,000
Court Fines - 15% Criminal	12,288	3,000	3,000
TOTAL FINES & FORFEITURES	156,431	143,288	144,500
INTEREST			
Interest Earnings	22,557	34,524	35,000
Interest - A/R	1,784	400	0
Unrealized Gains/Losses	(18,257)	(7,967)	0
TOTAL INTEREST	6,085	26,957	35,000
DONATIONS			
Donations Sr Services	1,000	138	0
Donations Sr Ctr Improvement	4,000	2,000	2,000
Donations Sr Ctr Meals	1,443	3,000	3,000
Donations Police Department	805	912	1,000
TOTAL DONATIONS	7,248	6,050	6,000

GENERAL FUND

GENERAL FUND	2013 ACTUAL	2014 PROJECTION	2015 ADOPTED BUDGET
MISCELLANEOUS			
Channel 10 Access	5,425	5,500	5,500
Miscellaneous Income	1,240	1,800	2,000
Sales of GFA	1,075	0	0
Insurance Proceeds	2,366	0	0
Loan Repayment	0	60,000	0
TOTAL MISCELLANEOUS REVENUE	10,107	67,300	7,500
OPERATING TRANSFERS IN FROM OTHER FUNDS			
OTI-Parks & Rec Fund	66,917	66,917	67,000
OTI-Street Improvement Fund	25,374	25,374	25,000
OTI-Water Fund	31,790	31,790	32,000
OTI-Wastewater Fund	31,790	23,332	23,000
OTI-Sanitation Fund	0	5,000	5,000
OTI-Fitness Center Mgmt Fees	5,000	0	0
Management Fees - Internal Service	219,058	219,058	219,000
TOTAL OPERATING TRANSFERS IN	379,929	371,471	371,000
TOTAL GENERAL FUND REVENUES	8,115,972	9,163,825	7,189,845

GENERAL FUND

GENERAL FUND	2013 ACTUAL	2014 PROJECTION	2015 ADOPTED BUDGET
Mayor/Council			
Regular Employees-S&W	35,800	36,000	36,000
FICA	2,220	2,232	2,232
Medicare	519	522	522
Unemployment Insurance	129	108	108
Workers Comp Insurance	17	16	16
Professional Services	5,700	3,584	7,000
Postal Services	2	0	100
Dues/Memberships	825	500	500
Advertising	5,659	2,000	600
Printing/Binding	0	0	250
Travel & Meetings	11,030	15,000	15,000
General Supplies	1,135	2,000	2,000
Miscellaneous	3,672	2,000	2,500
Total Mayor/Council:	66,707	63,962	66,828

GENERAL FUND

GENERAL FUND	2013 ACTUAL	2014 PROJECTION	2015 ADOPTED BUDGET
City Clerk			
Regular Employees-S&W	106,275	108,794	111,072
Part-Time/Temp Empl-S&W	300	0	600
Overtime-S&W	605	155	158
Health Insurance	18,731	19,944	21,723
FICA	6,505	6,755	6,933
Medicare	1,521	1,580	1,622
Retirement	6,415	6,528	6,659
Unemployment Insurance	329	327	335
Workers Comp Insurance	219	438	204
Professional Services	4,449	4,500	3,500
Postal Services	742	100	100
Repair & Maint Services	0	0	500
Dues/Memberships	1,317	1,750	1,600
Communication-Telephone	0	0	0
Advertising	1,318	200	200
Printing/Binding	0	100	100
Travel & Meetings	5,950	5,000	5,400
Training - Liquor Licenses	1,746	300	300
General Supplies	957	1,500	1,500
Election Costs	8,544	12,500	10,000
Food Supplies	0	300	300
Minor Equipment	372	2,500	0
Total City Clerk:	166,297	173,271	172,806
Employee Full-Time Equivalent	1.50	1.50	1.50

GENERAL FUND

GENERAL FUND	2013 ACTUAL	2014 PROJECTION	2015 ADOPTED BUDGET
Municipal Court			
Regular Employees-S&W	115,623	116,126	117,957
Part-Time/Temp Empl-S&W	1,492	2,880	0
Overtime-S&W	27	0	0
Health Insurance	8,777	8,083	8,866
FICA	7,077	7,378	7,313
Medicare	1,655	1,726	1,710
Retirement	4,867	4,903	5,001
Unemployment Insurance	361	357	354
Workers Comp Insurance	238	213	216
Associate Judge	350	1,200	1,500
Defense Attorney	415	1,250	4,000
Professional Services	12,678	12,000	18,000
Postal Services	978	900	1,800
Contract Maint Services	2,050	0	0
Other Purchased Services	2,330	5,000	6,000
Dues/Memberships	40	120	80
Printing/Binding	842	269	800
Travel & Meetings	1,143	1,500	2,000
General Supplies	6,163	7,500	9,500
Minor Equipment	575	0	1,000
Equipment	31,625	0	0
Total Municipal Court:	199,305	171,405	186,097
Employee Full-Time Equivalent	2.05	2.24	2.24

GENERAL FUND

GENERAL FUND	2013 ACTUAL	2014 PROJECTION	2015 ADOPTED BUDGET
City Manager			
Regular Employees-S&W	131,302	129,241	131,955
Overtime-S&W	605	152	155
Health Insurance	29,320	28,361	30,795
FICA	9,051	8,022	8,191
Medicare	2,117	1,876	1,916
Retirement	11,296	7,754	7,909
Unemployment Insurance	470	388	396
Workers Comp Insurance	302	484	606
Professional Services	1,167	0	500
Postal Services	18	10	100
Dues/Memberships	1,053	1,032	1,100
Communication-Telephone	7	0	0
Advertising	738	0	0
Printing/Binding	78	0	0
Travel & Meetings	6,866	3,500	5,000
General Supplies	1,084	700	1,000
Minor Equipment	7,133	0	0
Total City Manager:	202,604	181,521	189,624
Employee Full-Time Equivalent	1.50	1.50	1.50

GENERAL FUND

GENERAL FUND	2013 ACTUAL	2014 PROJECTION	2015 ADOPTED BUDGET
Government Affairs			
Regular Employees-S&W	48,077	86,500	88,310
Health Insurance	8,751	12,456	13,452
FICA	2,691	5,363	5,475
Medicare	629	1,254	1,280
Retirement	2,735	5,190	5,293
Unemployment Insurance	128	260	265
Workers Comp Insurance	102	159	162
Professional Services	24,897	0	8,000
Postal Services	0	0	100
Repairs and Maintenance Services	0	500	500
Dues/Memberships	5,025	10,089	10,089
Printing/Binding	155	0	100
Travel & Meetings	4,057	5,000	7,320
General Supplies	329	250	250
Minor Equipment	366	0	0
Total Government Affairs:	97,942	127,021	140,596
Employee Full-Time Equivalent	1.00	1.00	1.00

GENERAL FUND

GENERAL FUND	2013 ACTUAL	2014 PROJECTION	2015 ADOPTED BUDGET
Finance			
Regular Employees-S&W	257,978	269,564	279,738
Overtime-S&W	706	300	300
Health Insurance	68,667	83,229	82,277
FICA	14,489	16,732	17,362
Medicare	3,388	3,913	4,061
Retirement	14,801	16,184	16,514
Unemployment Insurance	779	810	840
Workers Comp Insurance	520	472	481
Workers Comp Deductibles	0	100	0
Professional Services	15,685	20,000	20,000
Postal Services	2,112	3,177	3,200
Repair & Maint Services	817	500	1,000
Contract Maint Services	16,491	21,246	21,883
Rental Equip/Vehicles	1,377	4,392	5,000
Dues/Memberships	547	525	525
Advertising	0	900	0
Printing/Binding	1,000	1,200	1,200
County Treasurer Fees	21,457	23,000	23,690
Travel & Meetings	2,193	2,300	2,300
General Supplies	25,284	26,008	26,000
Minor Equipment	835	750	800
Equipment	6,264	0	0
Miscellaneous	199	0	0
Total Finance:	455,589	495,301	507,171
Employee Full-Time Equivalent	5.0	5.0	5.0

GENERAL FUND

GENERAL FUND	2013 ACTUAL	2014 PROJECTION	2015 ADOPTED BUDGET
Attorney			
City Prosecutor	50,741	51,000	51,000
City Attorney-General Legal	137,643	139,000	139,000
City Attorney-Planning	8,941	12,000	15,000
City Attorney-Reimburse	6,233	0	0
City Attorney-Special Projects	3,309	0	0
Total Attorney:	206,866	202,000	205,000

GENERAL FUND

GENERAL FUND	2013 ACTUAL	2014 PROJECTION	2015 ADOPTED BUDGET
Planning/Zoning			
Regular Employees-S&W	233,684	178,724	182,481
Overtime-S&W	160	16	0
Health Insurance	54,234	32,280	34,825
FICA	14,021	11,082	11,314
Medicare	3,290	2,592	2,646
Retirement	12,998	9,854	10,041
Unemployment Insurance	735	536	547
Workers Comp Insurance	497	314	320
Professional Services	745	0	0
Reimb Professional Svs	0	0	20,000
Prof Scv - DOLA Grants	81,243	0	0
Planning Grant-HUD Prof Services CMS 33607	152,502	0	0
Planning Grant- DOT Tiger II Prof Services CMS 33608	211,829	0	0
Postal Services	298	130	600
Repair & Maint Services	7,115	0	0
Other - Code Enforcement	343	1,423	0
Dues/Memberships	75	1,091	1,091
Advertising	469	200	350
Printing/Binding	96	1,080	750
Travel & Meetings	9,329	200	4,500
General Supplies	2,123	1,000	2,000
Minor Equipment	0	500	500
Uniforms/Clothing	0	75	0
Total Planning/Zoning:	785,787	241,097	271,965
Employee Full-Time Equivalent	4.00	3.00	3.00

GENERAL FUND

GENERAL FUND	2013 ACTUAL	2014 PROJECTION	2015 ADOPTED BUDGET
City Hall			
Regular Employees-S&W	45,076	47,860	48,856
Part-Time/Temp Empl-S&W	1,710	2,748	2,000
Overtime-S&W	114	14	0
Standby Time-S&W	84	0	0
Health Insurance	19,232	20,392	22,023
FICA	2,617	3,139	3,153
Medicare	612	734	737
Retirement	2,787	2,871	2,929
Unemployment Insurance	143	152	153
Workers Comp Insurance	1,563	1,453	1,482
Utility Services	27,999	26,000	28,000
Repair & Maint Services	23,286	15,000	16,000
Contract Maint Services	6,555	7,400	8,000
Copier Holding Account	31,607	20,000	20,000
General Supplies	15,197	15,000	15,000
Supplies Holding Account	9,812	7,254	8,000
Minor Equipment	440	0	800
Buildings	0	8,000	20,000
Fleet Maintenance	3,221	2,748	3,017
Total City Hall:	192,056	180,765	200,150
Employee Full-Time Equivalent	1.10	1.10	1.10

GENERAL FUND

GENERAL FUND	2013 ACTUAL	2014 PROJECTION	2015 ADOPTED BUDGET
Grounds and Facility Maintenance			
Regular Employees-S&W	20,572	21,049	21,497
Overtime-S&W	24	0	0
Standby Time-S&W	152	150	150
Health Insurance	4,662	5,255	5,745
FICA	1,299	1,305	1,333
Medicare	304	305	312
Retirement	1,236	1,263	1,288
Unemployment Insurance	63	63	64
Workers Comp Insurance	518	473	483
Utility Services	0	0	0
Repair & Maint Services	1,531	6,000	9,400
Contract Maint Services	35,158	35,000	38,955
Rental Equip/Vehicles	306	0	0
General Supplies	1,829	4,000	3,000
Uniforms/Clothing	0	0	307
Minor Equipment	351	1,200	1,200
Total Grounds and Facility Maint.:	68,005	76,063	83,734
Employee Full-Time Equivalent	0.50	0.50	0.50

GENERAL FUND

GENERAL FUND	2013 ACTUAL	2014 PROJECTION	2015 ADOPTED BUDGET
Community Access TV			
Regular Employees-S&W	58,738	58,406	59,634
Part-Time/Temp Empl-S&W	26,058	34,116	34,832
Overtime-S&W		80	0
Health Insurance	27,890	32,478	35,294
FICA	4,946	5,741	5,857
Medicare	1,157	1,343	1,370
Retirement	3,416	4,918	5,020
Unemployment Insurance	261	278	283
Workers Comp Insurance	462	421	430
Postal Services	5	20	20
Repair & Maint Services	3,648	3,577	3,700
Travel & Meetings	36	75	100
General Supplies	4,264	3,500	4,600
Minor Equipment	8,751	8,200	8,000
Equipment	0	53,233	0
Fleet Maintenance	206	124	136
Contingency	0	0	30,000
Total Community Access TV:	139,839	206,510	189,276
Employee Full-Time Equivalent	1.75	1.75	1.75

GENERAL FUND

GENERAL FUND	2013 ACTUAL	2014 PROJECTION	2015 ADOPTED BUDGET
Police			
Regular Employees-S&W	1,424,652	1,429,079	1,454,170
Overtime-S&W	57,538	50,000	65,000
Overtime- DUI Grant	7,798	6,321	0
Overtime-HIDTA Grant Reimbursable	1,918	10,229	0
Health Insurance	350,830	336,425	373,082
FICA	4,786	13,076	12,780
Medicare	18,512	21,687	22,028
Retirement	193,009	175,670	179,043
Unemployment Insurance	4,611	4,487	4,558
Workers Comp Insurance	38,221	33,608	34,158
Workers Comp Deductibles	0	1,500	0
Professional Services	21,508	6,000	5,000
Prof. Serv. - Fixed	0	20,000	20,000
Postal Services	1,607	2,200	2,200
Repair & Maint Services	3,573	3,000	4,000
Rental Equip/Vehicles	307	0	0
Other Purchased Services	2,035	3,000	4,000
Dues/Memberships	3,117	2,800	3,500
Insurance	5,500	1,000	1,000
Advertising	2,642	2,000	4,000
Printing/Binding	3,273	4,000	4,000
Travel & Meetings	24,460	26,000	27,000
General Supplies	11,607	16,000	16,000
Comm Youth Services Program Supplies	4,346	6,000	7,000
Trident - Forfeiture Expenses	19,553	10,000	10,000
Uniforms/Clothing	5,933	8,500	9,000
Minor Equipment	2,540	2,200	7,600
Minor Equip. - Fixed Essential	0	14,000	18,970
Fleet Maintenance	106,021	101,408	111,348
Fleet Debt Service Princ	63,531	65,812	43,153
Fleet Debt Service Int	6,644	5,416	4,376
Total Police:	2,390,072	2,381,418	2,446,966
Employee Full-Time Equivalent	23.00	24.00	24.00

GENERAL FUND

GENERAL FUND	2013 ACTUAL	2014 PROJECTION	2015 ADOPTED BUDGET
<hr/>			
Justice Center Building Operation			
Utility Services	27,735	24,000	24,000
Repair & Maint Services	4,809	4,700	5,500
Contract Maint Services	50,244	56,000	45,000
General Supplies	3,625	4,000	4,500
Equipment	0	4,000	4,000
Total Justice Center Bldg. Operation:	<hr/> 86,412	92,700	83,000

GENERAL FUND

GENERAL FUND	2013 ACTUAL	2014 PROJECTION	2015 ADOPTED BUDGET
Building Inspections			
Regular Employees-S&W	88,984	49,148	48,485
Overtime-S&W	201	254	251
Health Insurance	30,584	16,918	18,550
FICA	5,198	3,063	3,022
Medicare	1,216	716	707
Retirement	5,305	2,849	2,907
Unemployment Insurance	269	148	146
Workers Comp Insurance	638	512	522
Professional Services	5,728	5,000	6,000
Postal Services	405	280	600
Dues/Memberships	235	265	265
Advertising	0	0	500
Printing/Binding	432	0	500
Travel & Meetings	1,239	1,200	1,200
General Supplies	2,137	500	1,500
Uniforms/Clothing	106	0	250
Fleet Maintenance	1,622	1,706	1,873
Total Building Inspections:	144,299	82,559	87,278
Employee Full-Time Equivalent	2.00	1.00	1.00

GENERAL FUND

GENERAL FUND	2013 ACTUAL	2014 PROJECTION	2015 ADOPTED BUDGET
Streets			
Regular Employees-S&W	286,368	372,088	421,741
Overtime-S&W	17,952	20,000	22,669
Standby Time-S&W	298	0	0
Health Insurance	71,154	88,146	94,848
FICA	17,903	24,309	27,553
Medicare	4,187	5,685	6,444
Retirement	16,090	21,472	24,021
Unemployment Insurance	910	1,176	1,333
Workers Comp Insurance	14,553	16,998	19,245
Workers Comp Deductibles	965	0	0
Professional Services	1,494	3,000	3,000
Prof. Services - Surveying	0	5,800	6,000
Postal Services	1	0	0
Utility Services	229,205	230,000	230,000
Repair & Maint Services	8,495	14,800	15,000
Repair & Maintenance Sandblast/Striping	25,204	28,000	35,000
Rental Equip/Vehicles	722	2,000	2,000
Rental Toilets	416	700	250
Other Purchased Services	1,779	0	1,000
Dues/Memberships	1,072	0	0
Advertising	1,612	810	850
Printing/Binding	89	290	250
Travel & Meetings	1,798	1,500	7,500
General Supplies	55,421	50,000	60,000
Signage Supplies	15,343	8,000	10,000
Uniforms/Clothing	5,208	3,000	3,000
Minor Equipment	10,060	10,359	4,000
Road Materials	61,342	55,000	60,000
Snow Removal Material	0	10,000	20,000
Equipment	73,829	190,000	25,000
Fleet Maintenance	65,402	112,090	123,077
Fleet Debt Service Princ	7,165	7,523	7,899
Fleet Debt Service Int	1,129	771	395
Total Streets:	997,163	1,283,517	1,232,075
Employee Full-Time Equivalent	6.50	8.50	9.00

GENERAL FUND

GENERAL FUND	2013 ACTUAL	2014 PROJECTION	2015 ADOPTED BUDGET
Construction Crew - In-house			
Regular Employees-S&W	59,349	0	0
Overtime-S&W	6,635	0	0
Health Insurance	13,691	0	0
FICA	4,012	0	0
Medicare	938	0	0
Retirement	3,165	0	0
Unemployment Insurance	190	0	0
Workers Comp Insurance	3,557	0	0
Rental Equip/Vehicles	8,870	0	0
Rental Toilets	160	0	0
General Supplies	1,576	0	0
Minor Equipment	3,705	0	0
Fleet Maintenance	46,454	0	0
Total Construction Crew - In-house:	152,302	0	0
Employee Full-Time Equivalent	2.00	0.00	0.00

GENERAL FUND

GENERAL FUND	2013 ACTUAL	2014 PROJECTION	2015 ADOPTED BUDGET
PW - Engineering			
Regular Employees-S&W	144,314	166,628	104,315
Part-Time/Temp Empl-S&W	12,561	0	0
Overtime-S&W	4,078	2,000	1,252
Health Insurance	37,196	48,873	34,241
FICA	8,998	10,455	6,545
Medicare	2,104	2,445	1,531
Retirement	7,829	9,353	6,252
Unemployment Insurance	492	506	317
Workers Comp Insurance	5,274	3,493	560
Professional Services	14,895	4,000	15,000
Postal Services	375	200	200
Repair & Maint Services	1,275	7,500	7,500
Dues/Memberships	385	300	400
Advertising	140	100	300
Printing/Binding	105	0	500
Travel & Meetings	903	1,200	6,000
General Supplies	969	1,000	1,000
Uniforms/Clothing	0	0	150
Minor Equipment	3,000	0	500
Fleet Maintenance	1,218	1,337	1,468
Total Public Works:	246,111	259,390	188,031
Employee Full-Time Equivalent	2.45	2.45	1.60

GENERAL FUND

GENERAL FUND	2013 ACTUAL	2014 PROJECTION	2015 ADOPTED BUDGET
Animal Shelter			
Professional Services	83,723	81,536	77,559
Total Animal Shelter:	83,723	81,536	77,559

GENERAL FUND

GENERAL FUND	2013 ACTUAL	2014 PROJECTION	2015 ADOPTED BUDGET
Cemetery			
Regular Employees-S&W	32,267	32,657	33,345
Overtime-S&W	381	386	300
Standby Time-S&W	283	515	515
Health Insurance	7,163	7,875	8,626
FICA	1,956	2,081	2,118
Medicare	457	487	495
Retirement	1,932	1,960	1,982
Unemployment Insurance	99	101	102
Workers Comp Insurance	1,218	1,093	1,115
Postal Services	3	0	0
Utility Services	2,835	2,800	2,800
Ditch Maintenance Service	(1,047)	625	650
Repair & Maint Services	5,950	5,000	5,000
Rental Equip/Vehicles	1,649	300	1,000
General Supplies	3,198	4,000	4,000
Uniforms/Clothing	0	0	307
Minor Equipment	0	800	800
Fleet Maintenance	2,915	2,623	2,880
Fleet Debt Service Princ	0	0	9,516
Fleet Debt Service Int	0	0	1,500
Total Cemetery:	61,260	63,303	77,051
Employee Full-Time Equivalent	0.77	0.77	0.77

GENERAL FUND

GENERAL FUND	2013 ACTUAL	2014 PROJECTION	2015 ADOPTED BUDGET
Senior Center			
Regular Employees-S&W	157,663	156,811	160,098
Part-Time/Temp Empl-S&W	2,253	4,118	4,118
Overtime-S&W	4,472	9,171	5,000
Health Insurance	35,301	28,377	31,107
FICA	9,890	10,546	10,491
Medicare	2,313	2,466	2,454
Retirement	8,120	8,252	8,417
Unemployment Insurance	486	510	508
Workers Comp Insurance	1,716	1,510	1,538
Professional Services	441	700	700
Utility Services	13,203	13,361	15,000
Repair & Maint Services	5,773	8,000	8,000
Contract Maint Services	5,929	2,800	2,800
Other Purchased Services	97,485	125,386	113,000
Advertising	528	1,356	0
Travel & Meetings	0	4	0
General Supplies	17,389	19,423	20,000
Food Supplies	69,668	70,644	71,000
Minor Equipment	2,106	2,500	2,500
Minor Equipment-Donated Purchases	2,324	7,658	8,000
Equipment	43,834	0	0
Equipment - Donated Purchases	5,920	0	0
Fleet Loan Principal	0	0	40,000
Total Senior Center:	486,815	473,593	504,731
Employee Full-Time Equivalent	4.0	4.0	4.0

GENERAL FUND

GENERAL FUND	2013 ACTUAL	2014 PROJECTION	2015 ADOPTED BUDGET
Ute Theatre Operations			
Regular Employees-S&W	0	43,771	43,389
Part-Time/Temp Empl-S&W	0	5,000	15,000
Health Insurance	0	12,456	13,452
FICA	0	3,024	3,620
Medicare	0	707	847
Retirement	0	2,189	2,167
Unemployment Insurance	0	146	175
Workers Comp Insurance	0	80	80
Prof. Services	0	3,160	10,000
Postal Services	0	10	0
Utility Services	0	15,000	20,000
Maint Services-Custodial	0	1,500	6,000
Contract Maint Services	0	1,296	2,000
Events - Reimbursable	0	14,000	50,000
Dues/Memberships	0	1,634	1,500
Insurance	0	2,500	2,500
Advertising	0	2,738	3,000
Travel & Meetings	0	125	1,000
General Supplies	0	6,000	8,000
Concession Supplies	0	0	8,000
Minor Equipment	0	600	2,000
Total UTE Theatre Operations	0	115,936	192,730
Employee Full-Time Equivalent	0.0	1.0	1.0

GENERAL FUND

GENERAL FUND	2013 ACTUAL	2014 PROJECTION	2015 ADOPTED BUDGET
Non-departmental			
Health Insurance	2,213	1,629	1,600
Unemployment Insurance	171	0	0
Professional Services	11,462	16,242	16,000
Other Professional Services	1,715	3,000	3,000
Other Technical Services (mosquito)	15,600	10,000	15,000
Other Purchased Services	3,000	3,000	3,000
Insurance	127,157	124,000	134,253
Safety Supplies	9,111	0	0
Miscellaneous	2,635	0	0
Rental Property Expenses	11,791	1,419	1,500
I.T. Maintenance	265,844	244,235	306,497
I.T. Debt Service - Principal	51,209	80,118	60,827
I.T. Debt Service - Interest	4,860	4,455	3,340
Roaring Fork Transit Authority	20,000	20,000	20,000
Community Org Foundation	36,000	36,000	36,000
Clean Energy Expenditure	0	0	3,000
Rifle Stimulus Plan	25,243	30,000	0
UTE Theater Repairs & Maintenance	1,850	0	0
Total Non-departmental:	589,861	574,098	604,017

GENERAL FUND

GENERAL FUND	2013 ACTUAL	2014 PROJECTION	2015 ADOPTED BUDGET
Operating Transfers Out			
Transfer to Street Imp. Fund - Whiteriver	0	250,000	0
Transfer to Parks and Recreation	155,000	55,000	0
Transfer to DDA	5,000	5,000	5,000
Total Operating Transfers Out:	160,000	310,000	5,000

STREET IMPROVEMENT FUND

STREET IMPROVEMENT FUND	2013 ACTUAL	2014 PROJECTION	2015 ADOPTED BUDGET
Working Capital, Beginning	1,624,118	1,332,692	1,709,856
REVENUE			
General Property Taxes	(706)	(553)	(553)
SID 03-1: Airport Road SID Assessment Payments	35,301	29,808	29,808
General Sales Tax	887,394	973,131	973,131
General Use Tax	17,290	17,000	17,000
Rebates Sales and Use	(131)	(1,000)	(1,000)
Motor Vehicle Use Tax	60,517	67,237	67,237
DOLA Grant Revenues	0	0	350,000
Garfield FMLD Grant Revenues	0	125,000	215,000
Street Impact Fees	700	583	583
Cost Recovery Revenues	500	0	0
Interest Earnings	2,451	15,358	15,358
Miscellaneous Income	0	500	500
Bond Premium Revenues	48,194	0	0
OTI-General Fund (Whiteriver restricted funds)	0	31,000	219,000
Financing Proceeds	1,645,000	0	0
TOTAL REVENUE	2,696,511	1,258,064	1,886,064
EXPENDITURES			
Regular Employees-S&W	58,276	59,304	87,648
Overtime-S&W	662	947	947
Health Insurance	13,550	19,582	21,049
FICA	3,517	3,736	5,493
Medicare	823	874	1,285
Retirement	3,387	3,444	3,540
Unemployment Insurance	180	181	266
Workers Comp Insurance	1,178	1,058	1,556
Professional Services	7,943	0	0
Prof Services-Reimbursable Engineering	2,161	0	0
Whiteriver	0	31,000	430,000
Traffic Signal	17,837	20,000	20,000
Chip & Seal	0	22,000	128,000

STREET IMPROVEMENT FUND

STREET IMPROVEMENT FUND	2013 ACTUAL	2014 PROJECTION	2015 ADOPTED BUDGET
Major Overlay/Reconstruction	423,026	10,000	0
Storm water Improvements	17,236	25,000	50,000
3rd St Bridge/West 5th Street Design	0	20,000	0
Sidewalk/Concrete Repairs	14,477	50,000	175,000
FMLD Grant Projects	0	0	300,000
16th Reconstruction	0	240,000	0
Trail Projects	0	0	700,000
Debt Service Princ	240,000	270,000	275,000
Debt Service Interest	54,195	28,100	22,700
Refunding/Issuance Costs	75,515	0	0
Escrow Agent Payment	2,028,601	0	0
Op Transfer Out - Street Bond	25,374	25,374	25,374
Contingency	0	0	500,000
Adv-Capital Fund	0	22,500	0
Adv-Econ Development	0	27,800	0
Total Paved Streets:	2,987,937	880,900	2,747,858
FUND NET GAIN (LOSS) (Cash Basis)	(291,426)	377,164	(861,794)
WORKING CAPITAL- ENDING (excluding Street Impact	1,332,692	1,709,856	848,062
Employee Full-Time Equivalent	0.80	0.80	1.15

STREET IMPROVEMENT FUND

STREET IMPROVEMENT FUND	2013 ACTUAL	2014 PROJECTION	2015 ADOPTED BUDGET
STREET BOND CAPITAL PROJECTS			
Working Capital, Beginning	1,140,702	1,160,646	1,255,246
Street Bond Projects Working Capital	1,140,702	1,160,646	1,255,246
REVENUE			
CDOT Ramp	0	0	5,600,000
Garfield FML Grant Revenues	39,087	82,600	0
Street Impact Fees	35,458	35,000	25,000
Interest Earnings	1,237	2,000	2,000
TOTAL REVENUE	75,782	119,600	5,627,000
EXPENDITURES			
Professional Services	0	5,000	0
Major Overlay/Reconstruction	0	0	100,000
I70-HWY 13 Intersection-North Round About	55,839	20,000	0
TOTAL EXPENDITURES	55,839	25,000	100,000
FUND NET GAIN (LOSS) (Cash Basis)	19,944	94,600	5,527,000
Total Working Capital, Ending	1,160,646	1,255,246	6,782,246

CONSERVATION TRUST FUND

CONSERVATION TRUST FUND	2013 ACTUAL	2014 PROJECTION	2015 ADOPTED BUDGET
<i>Fund Balance, Beginning</i>	158,008	62,076	14,064
REVENUE (3000)			
Lottery Funds	98,900	96,132	96,132
Interest Earnings (Net of Unrealized G/L)	168	446	446
TOTAL REVENUE	99,068	96,578	96,578
EXPENDITURES (4517)			
Transfer to P&R Fund	195,000	144,590	0
TOTAL EXPENDITURES	195,000	144,590	0
FUND NET GAIN (LOSS)	(95,932)	(48,012)	96,578
FUND BALANCE - ENDING	62,076	14,064	110,642

ECONOMIC DEVELOPMENT FUND

ECONOMIC DEVELOPMENT FUND	2013 ACTUAL	2014 PROJECTION	2015 ADOPTED BUDGET
<i>Fund Balance, Beginning</i>	505,558	528,738	569,216
REVENUE (3000)			
DOLA Grant - Economic Development	0	0	70,000
Garfield County Contribution-FMLD Grant	0	5,000	30,000
Grants - Livewell	0	5,000	0
Sewer Line Recovery	0	150	150
Interest Earnings	416	2,041	2,000
Rent of City Facilities-Brendan Theater	37,764	30,000	30,000
Transfer From Visitor Improv. Fund	0	25,000	0
Transfer From DDA	0	0	25,000
Advance Repayments - Street Improv. Fund	0	27,800	0
TOTAL REVENUE	38,180	94,991	157,150
EXPENDITURES			
Professional Services	0	10,000	10,000
Professional Services - Main Street Program	0	4,513	12,000
Improvements, not buildings	0	25,000	170,000
Improvements RR Ave Corridor	0	0	103,000
Economic Development Contribution	15,000	15,000	15,000
Contingency	0	0	100,000
TOTAL EXPENDITURES	15,000	54,513	410,000
FUND NET GAIN (LOSS)	23,180	40,478	(252,850)
<i>Fund Balance, Ending</i>	528,738	569,216	316,366

VISITOR IMPROVEMENT FUND

VISITOR IMPROVEMENT FUND	2013 ACTUAL	2014 PROJECTION	2015 ADOPTED BUDGET
<i>Fund Balance, Beginning</i>	144,903	156,042	155,976
REVENUE (3000)			
Lodging Tax	114,283	110,079	111,000
Grant Revenues	7,000	5,000	0
Interest Earnings (Net of Unrealized G/L)	146	226	228
<i>TOTAL REVENUE</i>	121,428	115,305	111,228
EXPENDITURES (4650)			
Professional Services	0	0	3,000
Advertising	(504)	1,500	750
Printing/Binding	0	0	0
Travel & Meetings	2,034	1,500	1,500
General Supplies	0	10	34
Visitor Imp. & Attractions	9,451	12,397	10,000
Historic Preservation	13,766	9,000	4,500
Special Events	23,000	39,000	45,000
City Beautification Projects	2,898	26,125	3,540
City Promotion	54,646	20,838	37,904
Contingency	0	0	50,000
Operating Trans Out - DDA Fund	5,000	5,000	5,000
<i>TOTAL EXPENDITURES</i>	110,290	115,370	161,228
FUND NET GAIN (LOSS)	11,138	(65)	(50,000)
<i>Fund Balance, Ending</i>	156,042	155,976	105,976
Reserved for TABOR	3,643	3,459	3,337
Fund Balance, Unreserved	152,399	152,517	102,639

DOWNTOWN DEVELOPMENT AUTHORITY

DDA	2013 ACTUAL	2014 PROJECTION	2015 ADOPTED BUDGET
<i>Fund Balance Beginning</i>	120,510	101,881	84,110
REVENUE (3000)			
Property Tax	45,868	44,485	45,000
Specific Ownership Tax	2,449	2,565	2,800
Grant Revenues	4,400	1,500	1,500
Interest Earnings (Net of Unrealized G/L)	132	530	530
Contribution - Sanitation Fund	2,000	2,000	2,000
Transfer from General Fund	5,000	5,000	5,000
OTI-Visitor Improvement Fund	5,000	5,000	5,000
TOTAL REVENUE	64,849	61,080	61,830
<i>Total Available (Revenue plus Beg. Fund Balance)</i>	185,359	162,960	145,940
EXPENDITURES			
Professional Services	30,000	30,000	30,000
Utility Services	446	1,000	1,000
Repair & Maint Services	16,240	15,000	15,000
Dues/Memberships	270	300	300
Advertising	198	500	500
Printing/Binding	0	200	200
Travel & Meetings	557	500	600
General Supplies	1,550	1,000	1,000
Landscaping	2,808	2,500	2,250
Minor Improvements	14,998	0	0
Store Renovations	0	1,500	3,500
Parking Lot Improvements	0	600	600
General Downtown Improvements	6,412	15,000	15,000
Signage	0	750	1,250
UTE Theatre Project/Wayfinding	10,000	10,000	25,000
Contingency	0	0	10,000
TOTAL EXPENDITURES	83,479	78,850	106,200
Fund Net Gain (Loss)	(18,630)	(17,770)	(44,370)
Fund Balance, Ending	101,881	84,110	39,740

CAPITAL FUND

CAPITAL FUND	2013 ACTUAL	2014 PROJECTION	2015 ADOPTED BUDGET
<i>Fund Balance, Beginning</i>	3,736,227	3,067,247	2,462,597
REVENUE (3000)			
Garfield County Contributions	404,892	0	0
DOLA Grant	94,490	55,510	0
Grants-Other	213,005	0	0
Interest Earned	5,586	17,340	0
OTI - VIF - Ute Theatre	13,766	0	0
OTI-DDA - UTE Theatre	10,000	0	0
OTI-RIC - UTE Theatre	200,000	0	0
Advance Repayments - Str. Imp.	0	22,500	0
<i>TOTAL REVENUE</i>	941,739	95,350	0
EXPENDITURES			0
Theatre Renovation	1,275,461	700,000	0
Energy Innovation Improvements	335,259	0	0
<i>Total Expenditures</i>	1,610,720	700,000	0
FUND NET GAIN (LOSS)	(668,980)	(604,650)	0
<i>Fund Balance, Ending</i>	3,067,247	2,462,597	2,462,597

RIFLE INFORMATION CENTER FUND

RIFLE INFORMATION CENTER	2013 ACTUAL	2014 PROJECTION	2015 ADOPTED BUDGET
<i>Fund Balance, Unreserved and Undes.</i>	296,805	155,643	210,512
<i>Fund Balance, Designated Unreserved</i>	105,000	105,000	105,000
<i>Total Fund Balance, Unreserved</i>	401,805	260,643	315,512
REVENUE (3000)			
Sales Tax	146,598	160,761	160,761
Use Tax	2,856	7,257	7,257
Rebates- Sales & Use Tax	(22)	(404)	(404)
MV Use Tax	9,997	11,107	11,107
Interest Revenue (Net of Unrealized G/L)	446	1,326	1,326
TOTAL REVENUES	159,876	180,047	180,047
EXPENSES (4650)			
Professional Services	99,300	101,536	95,585
Insurance	1,738	1,642	1,783
Operating Transfer - Capital Fund	200,000	0	0
Operating Transfer - Ute Theatre Operations	0	22,000	49,000
Contingency	0	0	33,000
TOTAL EXPENDITURES	301,038	125,178	179,368
FUND NET GAIN (LOSS)	(141,162)	54,869	679
<i>Fund Balance, Unreserved and Undes.</i>	155,643	210,512	211,191
<i>Fund Balance, Designated Unreserved</i>	105,000	105,000	105,000
<i>Total Fund Balance - Unreserved</i>	260,643	315,512	316,191

URBAN RENEWAL AUTHORITY

URBAN RENEWAL AUTHORITY FUND	2013 ACTUAL	2014 PROJECTION	2015 ADOPTED BUDGET
<i>Fund Balance, Beginning</i>	(111,004)	(28,260)	(35,052)
REVENUE (3000)			
General Property Tax	83,744	70,000	70,000
Interest Earnings	45	(92)	200
TOTAL REVENUE	83,789	69,908	70,200
EXPENDITURES (4650)			
URA-Gen'l Legal	1,045	1,700	2,000
Professional Services	0	15,000	0
Expenditures To Be Determined	0	0	25,000
Adv.- General Fund	0	60,000	0
TOTAL EXPENDITURES	1,045	76,700	27,000
FUND NET GAIN (LOSS)	82,744	(6,792)	43,200
<i>Fund Balance, Ending</i>	(28,260)	(35,052)	8,148

ENERGY EFFICIENCY FUND

ENERGY EFFICIENCY FUND	2013 ACTUAL	2014 PROJECTION	2015 ADOPTED BUDGET
<i>Fund Balance, Beginning</i>	68,050	30,079	0
REVENUE (3000)			
Interest Earnings (Net of Unrealized G/L)	29	71	0
TOTAL REVENUE	29	71	0
TOTAL AVAILABLE	68,079	30,150	0
EXPENDITURES (4136)			
Dues and Memberships	38,000	30,150	0
TOTAL EXPENDITURES	38,000	30,150	0
NET GAIN (LOSS)	(37,971)	(30,079)	0
<i>Fund Balance, Ending</i>	30,079	0	0

PARKS AND RECREATION

PARKS AND RECREATION FUND	2013 ACTUAL	2014 PROJECTION	2015 ADOPTED BUDGET
FUND BALANCE, BEGINNING	669,985	1,185,437	648,820
LESS RESERVED FUNDS	382,392	696,429	109,698
FUND BALANCE, UNRESERVED	287,593	489,008	539,122
REVENUES			
Taxes: Sales and Use	1,930,141	2,108,934	2,093,934
Intergovernmental	301,500	351,523	1,599
Charges For Services (Pool, Rec, RMP)	185,574	186,011	187,300
Charges For Services (Fitness Center)	186,150	(670)	0
Miscellaneous	16,369	36,581	21,449
Operating Transfers From Other Funds	369,000	218,590	19,000
TOTAL REVENUE	2,988,734	2,900,969	2,323,282
EXPENDITURES			
Recreation	427,594	375,885	368,399
Pool	192,019	186,797	192,796
Rifle Fitness Center	280,135	(62)	0
Community Events	89,162	34,397	44,100
Parks Maintenance	954,982	997,028	1,088,877
Parks Capital	378,527	1,632,328	322,328
Non-departmental	78,945	116,796	142,387
Transfers to Other Funds	71,917	94,417	94,417
TOTAL EXPENDITURES	2,473,282	3,437,586	2,253,304
FUND NET GAIN (LOSS)	515,452	(536,617)	69,978
FUND BALANCE, ENDING	1,185,437	648,820	718,798
LESS RESERVED FUNDS, ENDING	696,429	109,698	74,599
FUND BALANCE, ENDING UNRESERVED	489,008	539,122	644,199
RESERVED FUND BALANCE			
Rifle Mtn Park - Restricted	6,575	6,570	7,000
RE-2 School District Contribution	600,000	0	0
Cash-Rec Fireworks Restricted	192	0	0
Community Events - Restricted	0	0	0
Reserved for Emergencies (TABOR)	89,662	103,128	67,599
Total Reserved Funds	696,429	109,698	74,599

PARKS AND RECREATION

PARKS AND RECREATION FUND	2013 ACTUAL	2014 PROJECTION	2015 ADOPTED BUDGET
TAXES: SALES AND USE			
General Sales Tax	1,774,789	1,946,261	1,946,261
Use Tax	34,580	30,000	15,000
Rebates Sales and Use	(262)	(1,800)	(1,800)
Motor Vehicle Use Tax	121,034	134,473	134,473
TOTAL TAXES: SALES AND USE	1,930,141	2,108,934	2,093,934
INTERGOVERNMENTAL			
Garfield County FMLD	0	350,000	0
Other Agency: RE-2 School District Contribution	300,000	0	0
RE-2 School District Raw Water IGA Wamsley	1,500	1,523	1,599
TOTAL INTERGOVERNMENTAL	301,500	351,523	1,599
FEES & CHARGES			
Recreation Fees	46,903	48,498	50,000
Tournament Fees	4	0	0
Farm Mkt Fee	1,300	75	0
Facility Rental	320	500	500
Pool Admission Fees	53,860	57,238	54,000
Pool - Swim Lessons	21,696	26,419	27,000
Pool Rentals	2,420	2,000	2,000
Pool Concession Sales	7,861	8,000	8,000
Pool Batting Cages	590	371	300
RMP Park Fees	36,938	30,000	35,000
RMP Annual Passes	11,182	10,000	8,000
RMP Community House/Group Area Fee	2,390	2,910	2,500
Fitness Ctr Memberships	74,577	(670)	0
Fitness Ctr Walk-in	27,407	0	0
Fitness Ctr - Room Rental	90	0	0
Fitness Ctr Gymnastics	77,986	0	0
Fitness Ctr Classes	6,089	0	0
Fitness Ctr - Child Watch	110	0	0
TOTAL FEES & CHARGES	371,724	185,341	187,300
MISCELLANEOUS			
Sale-Copy	40	70	100
Interest Earnings	338	6,500	6,000
Rental Income	3,968	4,858	4,929
Donations - Other	4,571	546	220
Donations - Uniforms-Recreation	6,675	7,857	5,000
Donations - Community Events	0	7,000	5,000
Donations - Fireworks	0	250	0

PARKS AND RECREATION

PARKS AND RECREATION FUND	2013 ACTUAL	2014 PROJECTION	2015 ADOPTED BUDGET
Misc Income	777	200	200
Sales of GFA	0	9,300	0
<i>TOTAL MISCELLANEOUS REVENUE</i>	16,369	36,581	21,449
OPERATING TRANSFERS FROM OTHER FUNDS			
OTI - General Fund	155,000	55,000	0
OTI - Conservation Trust Fund	195,000	144,590	0
OTI - Visitor Improvement Fund	19,000	19,000	19,000
<i>TOTAL OTI FROM OTHER FUNDS</i>	369,000	218,590	19,000
TOTAL REVENUES	2,988,734	2,900,969	2,323,282

PARKS AND RECREATION

PARKS AND RECREATION FUND	2013 ACTUAL	2014 PROJECTION	2015 ADOPTED BUDGET
Recreation			
Regular Employees-S&W	168,934	150,757	139,422
Part-Time/Temp Empl-S&W	50,721	46,540	47,000
Overtime-S&W	17,098	12,000	9,000
Health Insurance	50,285	26,780	29,111
FICA	14,465	12,976	13,818
Medicare	3,400	3,035	2,834
Retirement	10,414	8,503	7,948
Unemployment Insurance	745	628	586
Workers Comp Insurance	8,493	7,508	7,010
Professional Services	566	720	0
Postal Services	372	125	125
Other Purchased Services	22,172	20,500	20,500
Dues/Memberships	2,220	2,500	2,500
Advertising	9,936	11,600	11,600
Printing/Binding	0	1,000	1,000
Travel & Meetings	3,143	2,600	3,580
General Supplies	14,386	22,000	22,000
Sr Ctr Recreation Program	6,050	3,000	5,000
Uniforms/Clothing	2,036	1,000	2,552
Program Team Uniforms/Clothing	14,987	14,000	14,000
Minor Equipment	1,337	500	500
Fleet Maintenance	17,319	19,097	20,969
Fleet Debt Service Princ	7,725	8,111	6,344
Fleet Debt Service Int	792	405	1,000
Total Recreation:	427,594	375,885	368,399
Employee Full-Time Equivalent	4.0	3.0	3.0

PARKS AND RECREATION

PARKS AND RECREATION FUND	2013 ACTUAL	2014 PROJECTION	2015 ADOPTED BUDGET
Pool			
Part-Time/Temp Empl-S&W	112,338	106,000	106,000
Overtime-S&W	2,608	2,750	2,750
FICA	7,127	6,743	6,449
Medicare	1,667	1,577	1,508
Unemployment Insurance	379	326	326
Workers Comp Insurance	3,951	3,738	3,738
Utility Services	23,968	22,000	25,000
Repair & Maint Services	9,284	16,000	17,000
Other Purchased Services	186	0	0
Dues/Memberships	1,166	1,000	1,000
Travel & Meetings	0	0	575
General Supplies	8,016	6,750	6,750
Pool Chemical Supplies	6,635	5,000	6,000
Resale Supplies	5,701	5,650	5,700
Uniforms/Clothing	2,560	4,263	5,000
Minor Equipment	6,433	5,000	5,000
Total Pool:	192,019	186,797	192,796

PARKS AND RECREATION

PARKS AND RECREATION FUND	2013 ACTUAL	2014 PROJECTION	2015 ADOPTED BUDGET
Rifle Fitness Center			
Regular Employees-S&W	42,773	0	0
Part-Time/Temp Empl-S&W	69,778	0	0
Overtime-S&W	6,618	0	0
Health Insurance	9,323	0	0
FICA	7,389	0	0
Medicare	1,728	0	0
Retirement	2,139	0	0
Unemployment Insurance	393	0	0
Workers Comp Insurance	4,196	0	0
Professional Services - Gymnastics	64,506	0	0
Utility Services	20,375	(220)	0
Repair & Maint Services	5,846	0	0
Other Purchased Services	8,501	0	0
Dues/Memberships	216	0	0
Advertising	1,080	0	0
Travel & Meetings	157	0	0
General Supplies	6,667	158	0
Minor Equipment	80	0	0
Debt Service Principal	27,086	0	0
Debt Service Interest	1,284	0	0
Total Rifle Fitness Center:	280,135	(62)	0
Employee Full-Time Equivalent	1.00	0.00	0.00

PARKS AND RECREATION

PARKS AND RECREATION FUND	2013 ACTUAL	2014 PROJECTION	2015 ADOPTED BUDGET
Community Events			
Regular Employees-S&W	40,112	490	0
Part-Time/Temp Empl-S&W	0	70	0
S & W - Overtime	2,236	0	0
Health Insurance	9,323	0	0
FICA	2,626	30	0
Medicare	614	7	0
Retirement	2,006	25	0
Unemployment Insurance	127	1	0
Workers Comp Insurance	535	14	0
Other Purch. Serv - Misc.	2,962	5,500	5,500
Other Purch. Serv - Fireworks	12,000	10,000	15,000
Other Purch. Serv - Concerts	16,118	11,660	17,000
Other Purch. Serv - Fall Fest.	0	5,600	5,600
Advertising	400	0	0
Printing/Binding	0	500	500
General Supplies	103	500	500
Total Community Events:	89,162	34,397	44,100
Employee Full-Time Equivalent	1.00	0.00	0.00

PARKS AND RECREATION

PARKS AND RECREATION FUND	2013 ACTUAL	2014 PROJECTION	2015 ADOPTED BUDGET
Park Maintenance			
Regular Employees-S&W	321,735	345,555	385,594
Part-Time/Temp Empl-S&W	118,738	98,000	102,000
Overtime-S&W	9,825	9,000	12,000
Standby Time-S&W	1,331	2,000	2,500
Health Insurance	96,821	121,262	132,766
FICA	26,592	28,182	31,130
Medicare	6,225	6,562	7,244
Retirement	18,911	20,317	22,686
Unemployment Insurance	1,435	1,364	1,506
Workers Comp Insurance	12,378	12,458	13,761
Professional Services	567	15	4,000
Utility Services	114,106	110,000	110,000
Repair & Maint Services	37,145	30,000	30,000
Contract Maintenance (PMF)	4,528	4,500	4,500
Rental Equip/Vehicles	0	550	1,000
Rental Toilets	20,080	27,000	27,000
Other Purchased Services	8,882	9,000	9,000
Dues/Memberships	340	250	500
Advertising	1,907	500	1,000
Printing/Binding	78	3,000	3,000
Travel & Meetings	2,332	2,200	2,200
General Supplies	84,525	97,000	97,000
Uniforms/Clothing	993	3,600	2,581
Minor Equipment	3,446	6,000	6,000
Road Materials	5,720	7,200	7,200
Equipment	11,630	8,550	0
Fleet Maintenance	34,859	33,110	36,355
Fleet Debt Service Princ	8,937	9,384	31,404
Fleet Debt Service Int	916	469	4,950
Total Park Maintenance:	954,982	997,028	1,088,877
Employee Full-Time Equivalent	6.50	7.50	7.50

PARKS AND RECREATION

PARKS AND RECREATION FUND	2013 ACTUAL	2014 PROJECTION	2015 ADOPTED BUDGET
Parks Capital			
Overtime-S&W	236	0	0
Health Insurance	36	0	0
FICA	14	0	0
Medicare	3	0	0
Retirement	32	0	0
Unemployment Insurance	1	0	0
Workers Comp Insurance	6	0	0
Minor Equipment	74	0	0
Deerfield Landscape Plan/Const	44,408	25,000	0
Deerfield Park	11,213	1,285,000	0
Parks Maint Facility Construct	177	0	0
Debt Service Principal, PMF	252,679	263,610	275,013
Debt Service Interest, PMF	69,648	58,718	47,315
Total Parks Capital:	378,527	1,632,328	322,328
Non-departmental			
City Attorney-Gen'l Legal P&R	3,518	5,000	5,000
Insurance	22,986	22,422	24,347
I.T. Maintenance	48,339	83,260	104,485
I.T. Debt Service - Principal	3,747	5,792	8,110
I.T. Debt Service - Interest	356	322	445
Total Non-Departmental:	78,945	116,796	142,387
Operating Transfers Out			
OTO to General - Gov Affairs	25,374	25,374	25,374
OTO to General - Maint	41,543	41,543	41,543
RFC Administration Costs	5,000	0	0
OTO-Ute Theatre Operations	0	27,500	27,500
Total Operating Transfers Out	71,917	94,417	94,417

WATER FUND

	2013 ACTUAL	2014 PROJECTION	2015 ADOPTED BUDGET
WATER FUND - OPERATIONS			
Unrestricted Working Capital	2,973,042	3,943,332	4,730,277
Restricted Working Capital (Water rights)	48,862	(50,943)	(125,942)
Reserved for Emergencies (TABOR)	0	87,858	87,319
TOTAL BEGINNING WORKING CAPITAL	3,021,905	3,980,247	4,691,655
OPERATIONS & MAINTENANCE REVENUES (3000)			
CWCB Grant - Revenue	8,398	0	0
Interest Earnings (Net of Unrealized Gains/Losses)	662	12,000	21,000
Water User Fees	2,626,259	2,811,865	2,836,673
Co-Gen water user fees	43,805	37,618	30,000
Bulk water sales	45,034	50,000	30,000
Service charges (reading,activation,testing)	116,344	115,500	115,000
Late Payment Charges	7,162	6,946	7,000
Sale of Meters	8,865	9,330	3,000
Miscellaneous Revenue	292	0	2,500
Sales of Property Not GFA	420	0	0
Subtotal - O & M Revenue	2,857,242	3,043,259	3,045,173
WATER RIGHTS REVENUES (3002)			
Reimbursable Legal/Engineering	9,010	15,000	10,000
Interest Earnings	(423)	0	0
Water Rights Fee	405	0	3,000
Co-Gen water rights + standby fee	2,775	2,000	1,800
Water Shed Permit Fees	250	250	0
Subtotal - Water Right Revenue	12,017	17,250	14,800
TOTAL O & M AND WATER RIGHTS REVENUE	2,869,259	3,060,509	3,059,973
OPERATIONS & MAINTENANCE EXPENSES (4331)			
Regular Employees-S&W	577,945	606,240	516,975
Overtime-S&W	12,148	10,975	10,866
Standby Time-S&W	17,614	20,000	18,000
Health Insurance	140,238	154,574	146,453
FICA	35,285	39,507	33,842
Medicare	8,252	9,240	7,915
Retirement	31,406	31,800	29,853
Unemployment Insurance	1,814	1,911	1,638
Workers Comp Insurance	13,299	19,193	15,901
Professional Services	44,566	45,000	35,000

WATER FUND

	2013 ACTUAL	2014 PROJECTION	2015 ADOPTED BUDGET
Water Quality Testing Svcs	8,646	15,000	12,000
Postal Services	9,599	12,500	12,000
Utility Services	197,207	190,000	180,000
Ditch Maintenance Service	9,620	10,000	6,000
Repair & Maint Services	92,925	265,000	90,000
Contract Maint Services	5,322	8,000	6,000
Rental Equip/Vehicles	26,228	25,000	30,000
Rental Toilets	1,635	1,800	1,500
Other Purchased Services - Utility Locates & Permits	13	1,000	1,500
Dues/Memberships	3,505	2,900	2,900
Insurance	25,976	27,000	26,899
Advertising	1,307	3,000	3,000
Printing/Binding	272	1,000	1,000
Travel & Meetings	2,351	3,500	3,300
General Supplies	203,646	242,976	230,000
Uniforms/Clothing	0	500	600
Minor Equipment	29,775	9,000	8,000
Buildings	0	10,000	12,000
Line Replacements	25,815	45,000	95,000
Equipment	17,418	7,500	10,000
Miscellaneous CWCB Grant Rebates	11,017	0	0
Management Fees	104,949	105,000	105,000
Fleet Maintenance	39,830	50,402	48,872
Information Technology Maintenance	16,006	19,142	29,010
Fleet Debt Service Prince	8,660	0	0
Fleet Debt Service Int	433	0	0
I.T. Debt Service Princ	2,009	3,631	4,866
I.T. Debt Service Int	727	215	267
Debt Service Princ	119,076	89,909	97,958
Debt Service Interest	14,463	15,109	7,060
OTO to General - Gov. Affairs	25,374	25,400	25,400
OTO to General - Maint.	6,416	6,400	6,400
Contingency	0	0	50,000
Subtotal - O & M Expenses	1,892,787	2,134,324	1,922,975
Employee Full-Time Equivalent	9.80	10.88	10.03

WATER FUND

	2013 ACTUAL	2014 PROJECTION	2015 ADOPTED BUDGET
<i>WATER RIGHTS EXPENSES (4332)</i>			
Professional Services	18,015	30,000	30,000
Prof Services-Engineering	9,295	10,000	8,000
Other Purchased Services	8,500	15,000	15,000
Dues/Memberships	2,500	0	0
Water Rights Reudi	50,667	67,000	67,000
Subtotal - Water Right Expenses	88,977	122,000	120,000
TOTAL O & M AND WATER RIGHTS EXPENSES	1,981,764	2,256,324	2,042,975
<i>FUND NET PROFIT/(LOSS) (Cash Basis)</i>	887,496	804,185	1,016,998
Unrestricted Working Capital (Excludes Water Rights)	3,851,420	4,848,310	5,847,996
Restricted Working Capital (Water rights)	(28,098)	(155,693)	(231,142)
Reserved for Emergencies (TABOR)	86,078	91,815	91,799
<i>ENDING WORKING CAPITAL</i>	3,909,400	4,784,432	5,708,653
CHANGE IN WORKING CAPITAL	887,496	804,185	1,016,998
Water Capital Fund			
<i>BEGINNING WORKING CAPITAL</i>	25,355,095	24,475,948	22,843,552
<i>BEGINNING NE TANK RESTRICTED CAPITAL</i>	204,527	35,279	36,673
	0	0	0
<i>Total Beginning Working Capital</i>	25,559,622	24,511,227	22,880,224
CAPITAL EXPANSION REVENUES (3003)			
Grant - DOLA - WTP South Waterline	0	600,000	0
Grant - DOLA - WTP Generator	3,508	750,000	660,000
Grant - DOLA - Pall/Equipment	0	0	2,000,000
Grant - DOLA - RO/GAC Study	0	0	140,500
Grant - DOLA - RW Line/River Crossing	0	0	0
Grant - FML - Waste Impoundment	0	0	375,150
Grant - FML - HHR CR 194 and Access Improvements	0	0	350,000

WATER FUND

	2013 ACTUAL	2014 PROJECTION	2015 ADOPTED BUDGET
Interest Earnings	2,991	4,000	1,000
Water System Improvement Fees	58,776	20,000	30,000
Raw Water Irrigation Fee Reduc	0	0	(9,840)
NE Water Tank Impact Fees	930	4,500	3,069
TOTAL CAPITAL EXPANSION REVENUE	66,205	1,378,500	3,549,879
CAPITAL EXPANSION EXPENSES (4333)			
Professional Services	144,431	50,000	30,000
Water Trmt Plant Improve	0	0	4,320,000
Water Trmt Plant Facility - Design	357,892	0	1,688,000
Water Trmt Plant Facility - Construction	0	16,425,000	17,113,333
Expansion/Owner Procurement	140,322	0	1,491,500
Rifle Pond	0	27,000	0
Water Main Capital Improvements	0	1,200,000	108,000
Debt Service Principal	71,250	75,000	75,833
Debt Service Interest	38,043	35,755	33,043
TOTAL CAPITAL EXPENSES	751,937	17,812,755	24,859,709
FUND NET PROFIT/(LOSS) (Cash Basis)	(685,732)	(16,434,255)	(21,309,830)
ENDING WORKING CAPITAL Excludes NE Tank	24,775,739	8,106,593	1,533,033
ENDING NE TANK RESTRICTED CAPITAL	96,165	(70,976)	(69,134)
Reserved for Emergencies (TABOR)	1,986	41,355	106,496
WORKING CAPITAL, ENDING (TOTAL)	24,873,890	8,076,972	1,570,394

NE Tank Restricted Capital will be used to pay
debt service on NE Tank loan

WATER FUND

	2013 ACTUAL	2014 PROJECTION	2015 ADOPTED BUDGET
WATER TREATMENT PLANT Debt			
Working Capital	0	837,410	1,050,790
Sales and Use Tax - Water Treatment Plant			
Sales Tax - Water Treatment Plant	1,336,269	1,299,000	1,500,000
Use Tax - Water Treatment Plant	25,935	11,000	25,000
Rebate-Sales and Use	(206)		0
MV Use Tax - Water Treatment Plant	90,776	89,000	100,000
Interest Earnings (Net of Unrealized Gains/Losses)	0	5,596	6,100
Subtotal - Revenue	1,452,774	1,404,596	1,631,100
Water Treatment Plant Debt (43XX)			
Debt Service Princ	106,082	927,139	945,384
Debt Service Interest	461,471	484,703	512,173
	<u>567,553</u>	<u>1,411,843</u>	<u>1,457,557</u>
DEPARTMENT NET GAIN/(DECREASE)	885,220	(7,247)	173,543
ENDING WORKING and Restricted CAPITAL	885,220	830,163	1,224,333
Emergency TABOR Reserve	<u>43,583</u>	<u>42,138</u>	<u>48,933</u>

WASTEWATER FUND

	2013 ACTUAL	2014 PROJECTION	2015 ADOPTED BUDGET
WASTEWATER FUND OPERATIONS			
WORKING CAPITAL, BEGINNING	2,364,685	1,908,475	1,911,681
OPERATIONS & MAINTENANCE REVENUE (3000)			
Other Permits	100	0	0
Garfield FML Biosolids Plan	23,000	0	0
Interest Earnings (Net of unrealized g/l)	1,979	4,000	5,000
Sewer User Fees	2,410,003	2,543,085	2,592,446
Bulk Sewer fee - Septage	36,200	23,000	50,000
Bulk Sewer Composting Fees	300	0	0
Service Charges	108	0	500
Late Payment Charges	6,228	7,000	7,000
Service Line Failure Repairs	720	1,000	1,000
Bond Premium Issuance Costs	35,614	35,614	35,614
Insurance Proceeds	3,756	0	0
Gain on Sale of Assets	4,824	0	0
TOTAL REVENUES	2,522,832	2,613,699	2,691,560
OPERATIONS & MAINTENANCE EXPENSES (4325)			
Regular Employees-S&W	324,477	342,669	409,592
Overtime-S&W	8,573	8,374	8,000
Standby Time-S&W	11,834	11,641	11,000
Health Insurance	90,995	99,759	162,213
FICA	20,168	22,486	26,573
Medicare	4,716	5,259	6,215
Retirement	19,707	19,150	23,879
Unemployment Insurance	1,047	1,088	1,286
Workers Comp Insurance	9,684	8,199	12,034
Professional Services	84,460	80,000	24,000
Water Quality Testing Services	14,497	20,000	21,000
Postal Services	9,422	11,000	11,000
Utility Services	232,279	240,000	210,000
Landfill Costs	165,682	180,000	180,000
Repair & Maint Services	17,377	25,000	15,000
R&M TV & Cleaning	56,882	0	0
Rental Equip/Vehicles	600	2,000	1,500
Other Purch. Services - Utility Locates & Permits	3,229	3,000	10,000
Dues/Memberships	7,278	2,000	2,000
Insurance	51,695	54,000	53,800
Advertising	1,295	2,000	1,000
Printing/Binding	400	1,000	500
Travel & Meetings	6,517	4,000	3,900

WASTEWATER FUND

	2013 ACTUAL	2014 PROJECTION	2015 ADOPTED BUDGET
General Supplies	63,888	78,000	70,000
Uniforms/Clothing	859	800	800
Minor Equipment	21,720	10,000	4,000
Buildings	23,545	0	20,000
Line Replacements	31,662	0	20,000
Equipment	6,618	10,000	10,000
Miscellaneous	304	0	0
Management Fees	104,949	105,000	105,000
Fleet Maintenance	27,887	30,571	29,675
Information Technology Maintenance	24,009	28,024	38,680
Fleet Debt Service Princ	11,148	0	0
Fleet Debt Service Int	557	0	0
I.T. Debt Service Princ	3,747	5,447	6,487
I.T. Debt Service Int	356	322	356
Debt Service Princ	791,389	820,550	780,376
Debt Service Interest	591,752	576,457	549,720
OTO to General - Gov. Affairs	25,374	25,374	25,374
OTO to General - Maintenance	6,416	6,416	6,416
Contingency	0	50,000	50,000
TOTAL EXPENSES	2,878,995	2,889,586	2,911,376
FUND NET PROFIT/(LOSS) (Cash Basis)	(356,163)	(275,887)	(219,816)
WORKING CAPITAL, ENDING	2,008,522	1,632,588	1,691,865
CHANGE IN WORKING CAPITAL	(356,163)	(275,887)	(219,816)
Employee Full-Time Equivalent	10.13	10.13	9.78

WASTEWATER FUND

	2013 ACTUAL	2014 PROJECTION	2015 ADOPTED BUDGET
WASTEWATER CAPITAL			
WORKING CAPITAL, BEGINNING	833,821	778,921	693,028
CAPITAL EXPANSION REVENUE (3003)			
Interest Earnings	(1,634)	0	0
System Improvement Fees	45,318	20,000	50,000
Sewer Tap Fee Reductions	0	0	(18,226)
TOTAL CAPITAL REVENUE	43,684	20,000	31,774
CAPITAL EXPENSES (4326)			
Professional Services	13,792	75,000	20,000
WWTP - Construction	0	0	75,000
Land Sludge Removal South Plant	86,452	30,000	0
Sanitary Sewer Line Improvements	0	25,000	10,000
TOTAL EXPENSES	100,243	130,000	105,000
FUND NET PROFIT/(LOSS) (Cash Basis)	(56,560)	(110,000)	(73,226)
WORKING CAPITAL, ENDING	777,261	668,921	619,802

SANITATION FUND

SANITATION FUND	2013 ACTUAL	2014 PROJECTION	2015 ADOPTED BUDGET
WORKING CAPITAL, BEGINNING	572,428	569,619	594,763
REVENUES			
Interest Earnings (Net of Unrealized G/L)	732	3,090	3,244
User Fees	474,319	499,378	524,347
User Fees -Extra Pickups	142	250	250
Late Payment Fees	1,438	1,221	1,300
TOTAL REVENUES	476,631	503,939	529,141
EXPENSES			
Regular Employees-S&W	9,350	9,501	9,701
Overtime-S&W	96	0	0
Health Insurance	3,615	4,462	4,849
FICA	509	589	601
Medicare	119	138	141
Retirement	562	570	582
Unemployment Insurance	29	29	29
Workers Comp Insurance	268	20	21
Professional Services-MRI	431,711	429,975	430,000
Postal Services	7,928	9,827	10,000
Other Purchased Services	13,199	12,500	13,000
General Supplies	0	24	0
Miscellaneous	209	0	0
Management Fees	9,160	9,160	9,160
I.T. Debt Service - Principal	625	0	0
I.T. Debt Service - Interest	59	0	0
DDA	2,000	2,000	2,000
TOTAL EXPENSES	479,439	478,795	480,084
FUND NET GAIN (LOSS)	(2,809)	25,144	49,057
WORKING CAPITAL, ENDING	569,619	594,763	643,820
Employee Full-Time Equivalent	0.20	0.20	0.20

FLEET FUND

FLEET FUND	2013 ACTUAL	2014 PROJECTION	2015 ADOPTED BUDGET
FLEET MAINTENANCE (610)			
REVENUES			
Fleet Maintenance	346,954	343,996	377,870
Interest Earnings	398	1,782	1,800
TOTAL REVENUES	347,353	345,778	379,670
EXPENDITURES			
Regular Employees-S&W	37,656	51,418	52,499
Overtime-S&W	2,130	2,500	2,000
Health Insurance	13,064	14,403	15,593
FICA	2,200	3,343	3,379
Medicare	515	782	790
Retirement	1,795	3,085	3,085
Unemployment Insurance	116	3,343	3,379
Workers Comp Insurance	2,286	1,854	1,854
Tool Allowance	856	1,000	1,000
Professional Services	238	0	0
Repair & Maint Services	20,742	23,000	25,000
Contract Maint Services	1,179	3,100	4,100
Other Purchased Services	20,265	0	0
Advertising	39	0	800
Travel & Meetings	310	2,890	5,000
General Supplies	23,030	30,000	30,000
Parts Supplies	41,524	30,000	30,000
Tires	11,151	10,000	10,000
Uniforms/Clothing	774	2,000	2,000
Equipment Oil	9,137	2,000	3,000
Diesel Fuel	52,519	55,000	70,000
Gasoline	90,075	85,000	100,000
Hydraulic Fuels	194	2,000	2,000
Antifreeze	175	500	500
Compressed Natural Gas	793	30	1,000
Minor Equipment	9,936	5,452	7,000
Equipment	0	8,206	0
I.T. Maintenance	4,002	3,853	4,835
I.T. Debt Service - Principal	625	965	812
I.T. Debt Service - Interest	59	54	44
TOTAL EXPENDITURES	347,384	345,778	379,670
FUND NET GAIN (LOSS)	(31)	0	0
Employee Full-Time Equivalent	1.0	1.0	1.0

FLEET FUND

FLEET FUND	2013 ACTUAL	2014 PROJECTION	2015 ADOPTED BUDGET
FLEET LOAN (610)			
WORKING CAPITAL, BEGINNING	<u>260,098</u>	<u>309,699</u>	<u>368,610</u>
REVENUES			
Interest Earnings	10,471	7,062	12,221
Loan Repayment	107,167	90,831	138,316
TOTAL REVENUES	<u>117,638</u>	<u>97,893</u>	<u>150,537</u>
EXPENDITURES			
Equipment	0	0	20,000
Vehicles - PD	45,450	38,982	45,000
Street Maintenance	22,587	0	0
Vehicles - Recreation	0	0	60,000
Vehicles - Parks Maint.	0	0	99,000
Mower-Cemetery	0	0	30,000
TOTAL EXPENDITURES	<u>68,037</u>	<u>38,982</u>	<u>254,000</u>
FUND NET GAIN (LOSS)	49,601	58,910	(103,463)
WORKING CAPITAL, ENDING	<u><u>309,699</u></u>	<u><u>368,610</u></u>	<u><u>265,146</u></u>

INFORMATION TECHNOLOGY FUND

INFORMATION TECHNOLOGY	2013 ACTUAL	2014 PROJECTION	2015 ADOPTED BUDGET
REVENUES			
I.T. Maintenance	358,199	384,784	482,503
Interest Earnings	136	500	1,000
Gain/Loss on Sale/Disposal	1,048	0	0
TOTAL REVENUES	359,384	385,284	483,503
EXPENDITURES			
Regular Employees-S&W	109,449	129,807	162,671
Overtime-S&W	2,930	3,475	4,355
Health Insurance	32,278	37,366	50,803
FICA	6,685	8,263	10,356
Medicare	1,563	1,933	2,422
Retirement	5,933	7,102	8,874
Unemployment Insurance	345	400	501
Workers Comp Insurance	235	221	221
Professional Services	15,732	11,000	15,000
Postal Services	0	217	0
Contract Maint Services	27,598	40,000	80,000
Communications and Telephone	133,689	120,000	120,000
Web Hosting	10,419	10,000	10,000
Travel & Meetings	235	2,000	6,300
General Supplies	4,510	2,500	2,000
Minor Equipment	6,599	11,000	10,000
TOTAL EXPENDITURES	358,199	385,284	483,503
FUND NET GAIN (LOSS)	1,184	0	0
Employee Full-Time Equivalent	2.00	3.00	3.00

INFORMATION TECHNOLOGY FUND

INFORMATION TECHNOLOGY	2013 ACTUAL	2014 PROJECTION	2015 ADOPTED BUDGET
INFORMATION TECHNOLOGY LOAN (620)			
WORKING CAPITAL, BEGINNING	28,756	42,851	34,747
REVENUES (3003)			
Interest Revenue - Loan	6,417	5,368	4,452
Loan Payments - Computers	61,961	96,528	81,102
TOTAL REVENUES	68,378	101,896	85,553
Minor Equipment	6,055	0	0
Equipment	48,228	110,000	66,000
TOTAL CAPITAL EXPENDITURES	54,283	110,000	66,000
WORKING CAPITAL, ENDING	42,851	34,747	54,300

**CITY OF RIFLE, COLORADO
RESOLUTION NO. 22
SERIES OF 2014**

CITY OF RIFLE, COLORADO
I certify that this is a true copy of the original document remaining on file in the office of the City Clerk.
Dated: 12-9-14
City Clerk: *Shirley Hamilton*

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF RIFLE,
COLORADO ADOPTING THE ANNUAL BUDGET FOR THE FISCAL YEAR
BEGINNING JANUARY 1, 2015 AND ENDING DECEMBER 31, 2015.

WHEREAS, the City Council of the City of Rifle has been reviewing the 2015 budget proposed by the City Manager; and

WHEREAS, the proposed budget has been open for inspection by the public at the Office of the City Clerk; and

WHEREAS, the City Council has held public meetings and hearings for the proposed 2015 budget, all with notices published in advanced.

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

1. The aforementioned recitals are hereby fully incorporated herein and adopted as findings and determinations by the City Council.

2. The following Budget is adopted for the Fiscal Year beginning January 1, 2015 and ending December 31, 2015:

GENERAL FUND

Mayor & Council	66,828
City Clerk	172,806
Municipal Court	186,097
City Manager	189,624
Government Affairs	140,596
Finance	507,171
City Attorney	205,000
Planning & Zoning	271,965
City Hall Building Operation	200,150
Grounds and Facility Maintenance	83,734
Community Access Television	189,276
Police	2,446,966
Justice Center Building Operation	83,000
Building Inspections	87,278
Streets Maintenance	1,232,075
Public Works	188,031
Animal Shelter	77,559
Cemetery	77,051
Senior Services	504,731

Ute Theatre Operations	192,730
Non-Departmental	604,017
<u>Transfers to Other Funds</u>	<u>5,000</u>
TOTAL GENERAL FUND	7,711,685
Street Improvement Fund	2,847,858
Conservation Trust Fund	00
Economic Development Fund	410,000
Visitor Improvement Fund	161,228
Downtown Development Authority Fund	106,200
Capital Fund	00
Information Center Fund	179,368
Urban Renewal Authority	27,000
Energy Efficiency Fund	00
Parks and Recreation Fund	2,253,304
Water Fund	26,902,684
Sewer Fund	3,016,376
Sanitation Fund	480,084
Fleet Fund (Internal Service Fund)	633,670
<u>Information Technology Fund (Internal Service Fund)</u>	<u>549,503</u>
TOTAL BUDGET	\$45,278,960

THIS RESOLUTION was read, passed, and adopted by the Rifle City Council at a regular meeting held this 3rd day of December 2014.

CITY OF RIFLE, COLORADO

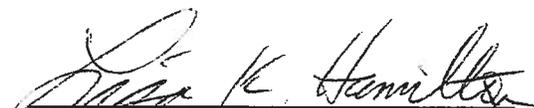


By:



Mayor

ATTEST:



City Clerk

LEASE-PURCHASE SUPPLEMENTAL SCHEDULE TO THE ADOPTED BUDGET

(Pursuant to 29-1-103(3)(d), C.R.S.)

Budget Year 2015

The Supplemental Schedule must present information **separately** for all lease-purchase agreements involving real property and all lease-purchase for non-real property.

I. REAL PROPERTY LEASE-PURCHASE AGREEMENTS:

A. Description of Real Property Lease-Purchase(s): Parks Maintenance Building

Date of Lease-Purchase Agreement(s): August 1, 2008

	<u>Year</u>	<u>Amount</u>
Total amount to be expended for all Real Property Lease-Purchase Agreements in Budget Year:	2015	\$322,328

Total maximum payment liability for all Real Property Lease Purchase Agreements over the entire terms of all such agreements, including all optional renewal terms:		\$1,289,310
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Does the agreement include renewal options? Yes **X** No _____

If yes, describe: "The Lease Term shall commence as of the date hereof and continue through the last day of the current Fiscal Year of the City. Subject to the provisions of Section 4.02 hereof, the Lease Term may be renewed at the end of the Original Term and at the end of each renewal term thereafter for a term of twelve months coinciding with the next succeeding Fiscal Year of the City. (Lease Purchase Agreement, Article IV, Section 4.01, p. 8).

II. ALL LEASE-PURCHASE AGREEMENTS NOT INVOLVING REAL PROPERTY:

A. Description of Lease-Purchase Item(s): Honeywell Energy Management Equipment: Water meters (radio read) and related equipment; AMR meter reading system/software; VXU (vehicle based monitoring units)

Date of Lease-Purchase Agreement(s): June 20, 2006

	<u>Year</u>	<u>Amount</u>
Total amount to be expended for all Non-Real Property Lease-Purchase Agreements in Budget Year:	2015	\$105,018

Total maximum payment liability for all Non-Real Property Lease Purchase Agreements over the entire terms of all such agreements, including all optional renewal terms:		\$210,036
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Does the agreement include renewal options? Yes **X** No _____

If yes, describe: "Beginning at the expiration of the Initial Term, the term of this Agreement shall automatically be extended upon the successive appropriation by Lessee's governing body of amounts sufficient to pay Rental Payments and reasonably estimated Additional

Payments during the next succeeding Renewal Term in the number of Renewal Terms ... as are necessary for all Rental Payments ... to be paid in full..."

B. Description of Lease-Purchase Item(s): Copiers

Date of Lease-Purchase Agreement(s): December 23, 2010

	<u>Year</u>	<u>Amount</u>
Total amount to be expended for all Non-Real Property Lease-Purchase Agreements in Budget Year:	2015	\$4,037
Total maximum payment liability for all Non-Real Property Lease Purchase Agreements over the entire terms of all such agreements, including all optional renewal terms:		\$4,037

Does the agreement include renewal options? Yes X No

If yes, describe: "...shall notify ... in writing at least 60 days but not more than 120 days before the end of a Present Term ... that ... intend to purchase or return all of the Equipment at the end of such Present Term or: (a) this Lease will automatically renew for an additional one-year period ..." (Lease Purchase Agreement, 12/23/10. Section 2).

**CITY OF RIFLE, COLORADO
ORDINANCE NO. 17
SERIES OF 2014**

AN ORDINANCE OF THE CITY OF RIFLE, COLORADO SETTING FORTH
THE ANNUAL APPROPRIATION FOR THE FISCAL YEAR BEGINNING
JANUARY 1, 2015 AND ENDING DECEMBER 31, 2015.

WHEREAS, at the direction of the Rifle City Council, City Manager has prepared and submitted a proposed budget for the fiscal year beginning January 1, 2015 and ending December 31, 2015 to the Council; and

WHEREAS, upon due and proper notice, published or posted in accordance with state law, said proposed budget was open for inspection by the public at a City Hall, a public hearings were held on November 5 and 19, 2014, and interested taxpayers were given the opportunity to file or register any objections to said proposed budget, and;

WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenues or planned to be expended from reserves/fund balances so that the budget remains in balance, as required by law.

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

1. The aforementioned recitals are hereby fully incorporated herein and adopted as findings and determinations by the City Council.

2. The unexpended monies, if any, remaining in the various funds from the year 2014, together with revenue of the City of Rifle for the year beginning January 1, 2015 and ending December 31, 2015, is hereby appropriated to the various funds as hereinafter stated to be used for the purpose for which these funds were created and exist.

3. The amounts set forth in Resolution No. 22, Series of 2014, adopting the annual budget, are hereby appropriated to the uses stated in that resolution and authority is hereby given to the City Manager to expend the amounts shown for the purposes stated.

General Fund	\$ 7,711,685
Street Improvement Fund	2,847,858
Conservation Trust Fund (Lottery)	00
Economic Development Fund	410,000
Visitor Improvement Fund	161,228
Downtown Development Authority Fund	106,200
Capital Fund	00
Information Center Fund	179,368
Urban Renewal Authority	27,000
Energy Efficiency Fund	00
Parks & Recreation Fund	2,253,304
Water Fund	26,902,684

Sewer Fund	3,016,376
Sanitation Fund	480,084
Fleet Fund (Internal Service Fund)	633,670
<u>Information Technology Fund (Internal Service Fund)</u>	<u>549,503</u>
TOTAL APPROPRIATION	\$45,278,960

INTRODUCED at a regular meeting of the Council of the City of Rifle, Colorado, held on December 3, 2014, read in full, passed, approved, and ordered published in full in accordance with Section 4.4(g) of the City Charter.



CITY OF RIFLE, COLORADO

By



Mayor

ATTEST:



City Clerk

CITY OF RIFLE, COLORADO
I certify that this is a true copy of the original document remaining on file in the office of the City Clerk.
Dated: 12-9-14
City Clerk: Shirley Hamilton

**CITY OF RIFLE, COLORADO
RESOLUTION NO. 23
SERIES OF 2014**

**A RESOLUTION OF THE CITY OF RIFLE, COLORADO LEVYING
GENERAL PROPERTY TAXES FOR THE YEAR 2014 TO HELP DEFRAY
THE COST OF GOVERNMENT FOR THE CITY OF RIFLE FOR THE 2015
BUDGET YEAR**

WHEREAS, the 2014 net assessed valuation for the City of Rifle as certified by the Garfield County Assessor is \$97,145,620; and

WHEREAS, the 2014 net assessed valuation for the Downtown Development Authority of the City of Rifle as certified by the Garfield County Assessor is \$11,928,180; and

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

That for the purpose of meeting all general operating expenses of the City of Rifle during the 2015 fiscal year there is levied a tax of 5.261 mills upon each dollar of the total valuation for assessment of all taxable property within the City for the year 2014; and

That for the purpose of meeting all general operating expenses of the Downtown Development Authority during the 2015 fiscal year there is levied a tax of 3.774 mills upon each dollar of total valuation for assessment of all taxable property within the Downtown Development Authority of the City of Rifle for the year 2014; and

That the Mayor is hereby authorized and directed to certify to the County Commissioners of Garfield County, Colorado, the mill levies for the City of Rifle and the Downtown Development Authority of the City of Rifle as herein above determined and set pursuant to C.R.S. 39-5-128(1).

ADOPTED this 3rd day of December, 2014.



CITY OF RIFLE, COLORADO

By

Shirley Hamilton
Mayor

ATTEST:

Shirley Hamilton
City Clerk