

**City of Florence
2015 Budget**

General Fund

Account	Description	2012 Actual	2013 Actual	2014 Budget	2014 (67%) Actual - Aug	2015 Budget
Beginning Balance - January 1		1,327,803	1,417,738	1,529,331	1,414,869	1,389,265
REVENUES						
General Property Taxes						
01.3110.1000	Real & Personal Property Taxes	442,736	436,739	481,862	453,564	477,522
01.3110.1100	Property Taxes - Delinquent	1,026	2,274	700	214	700
01.3110.1200	Specific Ownership Taxes	52,984	56,530	45,000	40,020	59,000
	TOTAL GENERAL PROPERTY TAXES	496,746	495,543	527,562	493,797	537,222
General Sales and Use Tax						
01.3130.1000	2% Retail Sales Tax	526,285	517,143	549,000	362,590	540,000
01.3130.2000	Use Tax - Automobiles	84,459	86,202	82,000	67,156	88,000
01.3130.2100	Use Tax - Construction	9,056	10,389	12,000	4,127	12,000
	TOTAL GENERAL SALES AND USE TAX	619,800	613,734	643,000	433,873	640,000
Gross Receipts Business Tax						
01.3160.1000	Natural Gas	39,259	42,104	55,000	37,425	55,000
01.3160.1100	Telephone	15,827	2,582	13,000	26	2,600
01.3160.1200	Electricity	107,403	101,889	98,000	69,759	102,000
01.3160.1300	Cablevision	53,823	43,003	55,000	31,129	44,000
	TOTAL GROSS RECEIPT BUSINESS TAX	216,312	189,578	221,000	138,338	203,600
Interest - Delinquent Taxes						
01.3190.2000	Delinquent Taxes & Interest	3,274	2,137	2,000	259	700
Licenses & Permits						
01.3210.1000	Business Licenses	12,193	10,263	8,500	5,315	10,000
01.3210.1100	Building Permits	16,493	12,931	19,000	7,261	21,000
01.3210.1150	Variance & Subdivision Fees	2,100	2,021	1,700	1,875	4,500
01.3210.1200	Other Permits	1,712	1,891	1,000	777	2,200
01.3210.1300	Motor Vehicle Registration	14,383	13,591	14,000	9,996	15,000
01.3210.1400	Animal Licenses	260	420	500	240	400
	TOTAL LICENSES & PERMITS	47,741	41,116	44,700	25,464	53,100

General Fund

Account	Description	2012 Actual	2013 Actual	2014 Budget	2014 (67%) Actual - Aug	2015 Budget
State Shared Revenues						
01.3350.1000	Cigarette Tax Apportionment	3,967	3,756	3,000	2,268	3,300
01.3350.2000	Highway Users Tax	125,050	123,470	123,000	81,105	119,500
01.3350.3000	Mineral Lease & Severance Tax	8,350	13,765	8,500	1,686	8,500
	TOTAL STATE SHARED REVENUES	137,367	140,991	134,500	85,059	131,300
Fremont County						
01.3370.1000	Road & Bridge Fund	10,222	10,162	12,000	10,643	13,000
Charges for Services						
01.3400.1000	Sale of Maps, Publications	0	0	50	0	0
Union Highland Cemetery						
01.3460.1000	Grave Openings	12,865	13,030	12,500	12,095	16,000
01.3460.1100	Sale of Cemetery Plots	3,890	5,790	6,000	9,410	9,400
01.3460.1200	Stone Setting Fees	564	275	500	135	300
01.3460.1300	Columbarium	0	0	6,000	0	1,200
	TOTAL UNION HIGHLAND CEMETERY	17,319	19,095	25,000	21,640	26,900
Refuse Disposal						
01.3480.1000	Garbage Collection Fees	162,589	160,013	160,000	105,044	160,000
Fines and Forfeits						
01.3500.1000	Court Fines - Municipal	62,211	82,082	80,000	67,001	120,000
01.3500.1400	Court Fines-Other	0	90	0	0	0
01.3500.2000	Animal Impound Fees	105	575	500	625	600
01.3500.2050	Rabies Inoculation Fee	45	305	300	165	300
	TOTAL FINES & FORFEITS	62,361	83,052	80,800	67,791	120,900
Miscellaneous Revenue						
01.3600.1000	Miscellaneous Revenue	1,884	15,000	6,000	6,738	10,000
01.3600.1025	Land Dedication Fees	0	0	0	0	0
01.3600.1300	Park Fees/Deposits	1,075	1,300	2,700	1,350	1,500
01.3600.1360	Judicial Dist - Restitution	690	528	500	1,743	1,000
01.3600.1600	Reimbursements				1,728	0
01.3600.1700	Rental Income-Cemetery	1,065	1,500	3,000	1,000	1,500
01.3600.1800	Insurance Proceeds	12,428	183,461	5,000	179,842	0
01.3600.1900	Sale of Assets	0	17,696	25,000	22,532	50,000
01.3600.3800	School Reimbursement-Police Officer	41,317	38,074	51,000	47,347	52,200
01.3600.3825	Special Improvement Reimbursement	17,987	15,022	16,000	12,598	15,000
01.3600.3850	Misc Police Revenue	8,835	7,928	6,000	5,521	8,100
01.3600.3860	Towing Revenue	0	1,964	1,000	2,369	3,600
01.3600.3870	EMS Dispatch Services	600	80	500	120	100
01.3600.3890	Sheriff Dispatch Services	194,432	201,000	210,000	200,250	318,400
01.3600.3895	Florence Fire Protection District Services	6,000	6,000	6,000	3,000	6,000
01.3600.3900	Police Donations	148	220	500	1,447	1,200
01.3600.3955	Police Task Force OT				4,278	17,000
01.3600.4000	Police Task Force					70,000
01.3600.4001	Business Licenses	0		6,000	0	0
01.3600.4025	FMT City E911 Auth Board	15,516	15,000	5,000	15,000	0
01.3600.4050	COPS Grant	0		0		37,500
01.3600.4300	Rental Inc. - Leased Area Centura		15,112	14,612	6,089	6,300
01.3600.4325	Florence Medical Center Lease	900	825	900	600	900
01.3600.4330	Centura Building Lease	12,630	12,883	13,100	8,724	13,381
01.3600.4335	Facility Use Fee & Kitchen rental	0		18,250	0	0
01.3600.4340	Police Impound		3,578	9,000	8,971	13,200
01.3600.4400	Fremont County Tourism Grant				10,500	0
01.3600.4450	Planning Grant					10,000
01.3600.4500	Oil & Gas Lease				27	
01.3600.4600	Fema Flood Mitigation		5,051	0	6506.2	0
	TOTAL MISCELLANEOUS REVENUE	338,177	542,223	400,062	548,280	636,881

General Fund

Account	Description	2012 Actual	2013 Actual	2014 Budget	2014 (67%) Actual - Aug	2015 Budget
Earnings on Investments						
01.3610.1000	Interest Income	3,401	1,617	2,500	1,094	1,650
01.3610.1100	Land Dedication Interest	30	14	25	10	15
01.3610.1200	Interest - Building CD	2,367	2,634	3,000	674	1,000
01.3610.2000	Delinquent Payment Assessments	26,169	22,937	25,000	14,297	23,000
	TOTAL EARNINGS ON INVESTMENTS	31,967	27,202	30,525	16,075	25,665
Transfer from Other Funds						
01.3910.3000	Water Fund - Management	149,344	166,131	190,215	126,810	192,849
01.3910.4000	Water Fund Direct Labor	82,684	86,493	90,952	60,635	109,269
01.3910.4050	Water Fund Physical Charge	32,995	33,410	36,295	24,197	37,384
01.3910.6000	Conservation Trust Fund	33,831	34,270	36,000	24,180	38,000
01.3910.7000	Transfer Capital Improvement				134,016	
	TOTAL TRANSFER FROM OTHER FUNDS	298,854	320,304	353,462	369,837	377,502
TOTAL GENERAL FUND REVENUES -		3,770,532	4,062,888	4,163,992	3,730,969	4,316,034
						2,926,769
EXPENDITURES						
Maintenance of Buildings						
01.4060.1350	Salaries - Maintenance	25,108	26,829	25,007	17,439	12,260
01.4060.1400	Colorado Unemployment	78	82	75	52	37
01.4060.1600	FICA Tax	1,524	1,577	1,550	1,001	760
01.4060.1650	Medicare	356	369	363	234	178
01.4060.1655	Health Insurance	5,609	6,217	6,392	4,389	1,945
01.4060.1950	Deferred Comp Contribution	235		0		0
01.4060.1960	Worker's Compensation	1,315	765	813	813	813
01.4060.7595	Tools	504	465	400	0	0
01.4060.8510	Shop Building - Electricity	3,179	3,188	2,500	1,719	3,200
01.4060.8520	Shop Building - Natural Gas	3,487	4,619	5,500	3,140	5,000
01.4060.8530	Shop Building - R&M	1,099	1,007	600	268	600
01.4060.8540	Shop Building - Sewer	297	324	300	176	300
01.4060.8600	Cemetery House - Electricity	950	841	1,000	664	1,000
01.4060.8610	Cemetery House - Propane	1,186	1,151	1,000	325	1,200
01.4060.8620	Cemetery House - R&M	776	288	1,000	210	400
01.4060.8630	North Plant Transmitter Building - R&M	0		2,500	0	0
01.4060.8632	North Plant Transmitter Building - Electricity	3,354	3,100	0	1,685	2,500
01.4060.8635	North Plant Transmitter Building - Sewer	212	324	300	132	320
01.4060.8660	Museum Building - R&M	423	281	300	147	300
01.4060.8750	Municipal Bldg.-Repairs & Maint.	74,453	16,530	44,000	189,863	18,000
01.4060.8751	Municipal Bldg - Utilities	41,145	42,840	46,000	27,205	43,000
01.4060.8752	Centura Annex - Repairs & Maint	391	380	500	295	500
01.4060.8753	Centura Annex - Utilities	1,296	1,329	1,200	773	1,300
01.4060.8754	Janitorial / Misc Supplies	1,587	1,764	1,800	1,332	1,800
01.4060.8759	Energy Performance Int Expense	10,862	9,755		0	
01.4060.8760	Energy Performance Loan	19,946	21,053	30,808	23,106	30,808
01.4060.8761	Energy Audit/Monitoring Fee	0	0	0	1,062	0
01.4060.8800	Capital Outlay		22,050			20,000
	TOTAL MAINTENANCE OF BUILDINGS	199,372	167,127	173,908	276,031	146,220

General Fund

Account	Description	2012 Acutal	2013 Actual	2014 Budget	2014 (67%) Actual - Aug	2015 Budget
General Government						
01.4110.1100	City Council Salaries	8,450	8,404	8,700	5,800	8,700
01.4110.1600	FICA Tax	530	566	539	360	539
01.4110.1650	Medicare	124	132	126	84	126
01.4110.1960	Worker's Compensation	266	88	87	87	87
01.4110.3500	Operating Supplies	942	1,270	730	388	600
01.4110.5300	City Attorney	25,297	22,535	21,600	15,339	22,000
01.4110.5500	Education & Seminars	2,281	2,783	3,000		3,000
01.4110.5600	Professional Fees - Other	10,955	1,736	3,000	1,163	2,500
01.4110.5660	Public Event Insurance	0	2,543	2,000	3,797	0
01.4110.5700	Travel & Meals	425	2,236	2,000	4,718	2,500
01.4110.5750	City Events		515	0	0	
01.4110.6700	Insurance & Bonds	47,672	63,287	64,650	68,996	63,079
01.4110.6800	Election	0	1,999	5,000		5,000
01.4110.7300	Legal Notices- Publications	2,918	5,207	4,500	2,801	4,500
01.4110.7310	Ordinance Codification	891	1,576	2,500	1,920	3,000
01.4110.7312	Annexation Costs	0		19,000	330	0
01.4110.7330	Municipal Website/Lexis Nexis	550		1,000	0	
	TOTAL GENERAL GOVERNMENT	106,965	114,878	138,433	105,782	115,632
Judicial						
01.4120.1100	Salaries - Judicial	31,821	34,873	48,465	32,000	48,715
01.4120.1200	Salaries - Overtime	98	54	250	0	250
01.4120.1400	Colorado Unemployment	24	32	25	48	75
01.4120.1600	FICA Tax	1,970	2,236	3,005	1,933	3,036
01.4120.1650	Medicare	461	523	703	452	710
01.4120.1800	Health Insurance	1,402	2,096	3,420	3,292	4,376
01.4120.1950	Deferred Comp Contribution	235	308	0	478	741
01.4120.1960	Worker's Compensation	88	323	339	339	339
01.4120.3300	Associate Judge	313	275	700	625	700
01.4120.3500	Operating Supplies	467	603	500	74	500
01.4120.3700	City Prosecutor	5,499	12,443	5,500	7,452	9,000
01.4120.5600	Court Software	1,164	655	1,500	1,012	1,500
01.4120.6000	Dues & Subscriptions	60	40	60	40	60
01.4120.6500	Miscellaneous Judicial	0	190	200		0
01.4120.6900	Jury Duty Fees	0	42	100		100
	TOTAL JUDICIAL	43,602	54,690	64,767	47,744	70,102
Executive						
01.4130.1100	Salary - City Manager	70,372	76,308	79,193	52,298	82,385
01.4130.1400	Colorado Unemployment	214	236	238	157	247
01.4130.1600	FICA Tax	4,245	4,629	4,910	3,077	5,108
01.4130.1650	Medicare	993	1,083	1,147	720	1,195
01.4130.1800	Health Insurance	10,059	15,145	16,602	10,689	13,984
01.4130.1950	Deferred Comp Contribution	51		0	1,046	2,472
01.4130.1960	Worker's Compensation	235	374	400	400	400
01.4130.3000	Office Expense	160	30	0		
01.4130.4550	Maintenance - Computers	1,142	428	1,000	0	1,000
01.4130.5000	Telephone	1,007	928	1,000	421	1,000
01.4130.5700	Travel & Seminars	7,489	4,041	3,000	4,876	5,000
01.4130.6000	Dues & Memberships	985	851	800	846	850
	TOTAL EXECUTIVE	96,952	104,053	108,290	74,528	113,640

General Fund

Account	Description	2012 Actual	2013 Actual	2014 Budget	2014 (67%) Actual - Aug	2015 Budget
Administrative						
01.4150.1100	Salaries - Administrative	118,613	126,985	122,548	49,486	129,129
01.4150.1200	Overtime	293	161	250	0	250
01.4150.1300	Salaries - Part Time					
01.4150.1400	Colorado Unemployment	361	387	275	148	388
01.4150.1600	FICA Tax	7,411	7,687	7,598	2,975	8,021
01.4150.1650	Medicare	1,733	1,798	1,777	696	1,876
01.4150.1800	Health Insurance	12,341	17,079	13,614	6,028	13,128
01.4150.1950	Deferred Comp Contribution	2,253	2,420	0	1,244	2,927
01.4150.1960	Worker's Compensation	599	625	664	664	664
01.4150.2200	CPA Services		16,216		34,425	6,000
01.4150.3000	Office Supplies	6,007	7,165	4,500	4,917	6,800
01.4150.3100	Postage	1,748	1,788	1,900	1,386	1,800
01.4150.3700	Lease - Copier (WF)	3,780	3,253	4,200	2,366	3,300
01.4150.4500	Maintenance - Office Equipment	0		0		0
01.4150.4550	Maintenance - Computers	2,993	962	1,000	5,129	2,500
01.4150.4600	Phone Maintenance	3,194	3,290	2,900	2,072	2,900
01.4150.5000	Telephone	4,468	4,769	4,500	3,452	4,600
01.4150.5050	Communications	5,734	4,558	5,520	5,127	6,800
01.4150.5500	Audit	43,136	21,431	19,000	11,618	14,400
01.4150.5550	Bank Fees		466			
01.4150.5600	Financial Software & Training	4,615	1,658	3,500	2,360	3,000
01.4150.5700	Office Equipment	1,606	0	6,700	1,440	2,000
01.4150.5800	Travel & Seminars/Education	1,242	656	1,000	165	1,900
01.4150.5900	Dues & Memberships	440	415	500	150	500
01.4150.6500	Miscellaneous General Govt		55	0		6300
	TOTAL ADMINISTRATION	222,567	223,823	201,946	135,846	219,184

General Fund

Account	Description	2012 Actual	2013 Actual	2014 Budget	2014 (67%) Actual - Aug	2015 Budget
Public Safety - Police						
01.4210.1100	Salaries	307,104	361,389	386,526	260,256	473,960
01.4210.1150	Administrative Wages	33,852	33,480	34,621	23,271	36,009
01.4210.1160	Salaries and Benefits - COPS Grant	20,008		0	0	0
01.4210.1200	Salaries - Overtime	8,252	4,850	6,180	4,380	11,820
01.4210.1250	Task Force OT				5,616	17,000
01.4210.1300	Salaries - Part Time	1,094	25,951	7,500	2,881	0
01.4210.1400	Colorado Unemployment	1,089	1,321	1,500	899	1,565
01.4210.1600	FICA	2,008	4,122	2,146	2,142	2,233
01.4210.1650	Medicare	4,916	6,007	502	4,015	7,566
01.4210.1800	Health Insurance	71,799	89,800	132,204	71,982	137,459
01.4210.1900	Police Pension	24,003	30,060	30,000	20,784	52,960
01.4210.1950	Deferred Comp Contribution	1,993	2,332	0	2,516	3,072
01.4210.1960	Worker's Compensation	19,920	15,718	16,690	20,750	32,000
01.4210.1970	FPPA Disability	5,857	7,846	7,000	5,470	11,003
01.4210.2000	Uniform Allowance	10,250	11,650	10,000	8,040	0
01.4210.2500	Psychological/Physical Exam-New Officers	1,762	935	1,000	0	1,000
01.4210.3000	Blood Alcohol/Lab/Hospital	736	1,330	1,200	359	1,200
01.4210.3100	Supplies	6,062	4,746	4,000	5,394	1,000
01.4210.3150	Ammunition	735	710	1,000	0	0
01.4210.3200	Armory	48		900	0	0
01.4210.3500	Animal Control Supplies	0	300	500	493	500
01.4210.3510	Code Enforcement - Animal Control			0	0	0
01.4210.3520	K9 Unit - Food, Vet, Supplies	1,196	1,180	1,200	487	1,000
01.4210.3530	Reserves Supplies	92	108	600	0	0
01.4210.4000	Gasoline & Oil	27,077	31,322	20,000	17,070	0
01.4210.4450	Office Equipment	498	233	2,000	0	1,000
01.4210.4500	Maint-Office Equipment	2,570	3,433	3,100	2,545	3,400
01.4210.4550	Maint-Computers	7,344	7,417	5,000	6,573	0
01.4210.4600	Vehicles - R&M	3,756	20,984	6,500	11,107	0
01.4210.4650	Maintenance-Telephones	3,091	3,254	2,900	1,957	3,000
01.4210.4700	Radios - R&M	2,556	959	2,900	1,629	0
01.4210.5000	Telephone & Internet	12,830	17,849	12,000	9,061	12,000
01.4210.5700	Travel & Seminars	818	958	1,000	421	2,000
01.4210.6000	Dues & Memberships	381	330	500	850	1,000
01.4210.6050	Police Policies	1,758		0	0	0
01.4210.7410	Training	3,537	(716)	3,250	494	1,000
01.4210.7415	Training-Code Enforcement	0		300	0	300
01.4210.7420	Towing Expense	316	2,462	1,000	3,465	3,000
01.4210.7490	Lease Payment - Vehicles		23,815			
01.4210.7500	Vehicle/Equipment Purchase	10,274	9,890	0	0	0
01.4210.7505	Transfer from Reserves - Equipment			0	0	0
01.4410.7640	Rabies Innoculations	0		0	0	0
01.4410.7660	Code Enforcement	0		0	0	0
	TOTAL PUBLIC SAFETY-POLICE	599,582	726,028	705,719	494,907	818,046
Public Safety - Dispatch						
01.4230.1100	Salaries	253,743	255,630	258,048	164,313	249,918
01.4230.1200	Overtime	4,263	6,339	5,000	9,598	5,000
01.4230.1300	Salaries- Part time				13,185	33,707
01.4230.1400	Colorado Unemployment	765	755	785	552	866
01.4230.1600	FICA Tax	15,544	15,829	15,999	10,938	17,895
01.4230.1650	Medicare	3,635	3,714	3,742	2,558	4,185
01.4230.1800	Health Insurance	53,561	57,365	61,081	38,351	67,078
01.4230.1950	Deferred Comp Contribution	270	260	0	170	3,017
01.4230.1960	Worker's Compensation	1,011	692	732	732	1,098
01.4230.2000	Uniform	0		0	0	0
01.4230.3000	Supplies	3,261	3,054	2,500	1,163	2,000
01.4230.4000	Training	860	413	900	634	0
01.4230.5000	Equipment Purchase	0		500	1,190	0
01.4230.5050	Equipment Repairs and Maintenance	3,164	3,695	4,000	0	0
01.4230.5100	911 Equipment	17,784	22,363		17,495	0
01.4230.5200	CRCA match contribution					12,500

General Fund

Account	Description	2012 Actual	2013 Actual	2014 Budget	2014 (67%) Actual - Aug	2015 Budget
	TOTAL PUBLIC SAFETY-DISPATCH	357,861	370,108	353,287	260,881	397,264

General Fund

Account	Description	2012 Actual	2013 Actual	2014 Budget	2014 (67%) Actual - Aug	2015 Budget
Public Works - Streets						
01.4310.1100	Salaries	160,100	191,726	255,355	151,519	270,421
01.4310.1200	Salaries - Overtime	2,452	884	3,000	1,924	6,000
01.4310.1400	Colorado Unemployment	496	588	750	468	829
01.4310.1600	FICA Tax	9,665	12,241	15,832	8,669	15,349
01.4310.1650	Medicare	2,260	2,630	3,703	2,028	3,590
01.4310.1800	Health Insurance	43,614	73,446	77,724	55,975	80,843
01.4310.1950	Deferred Comp Contribution	2,020	1,993	2,070	1,865	5,367
01.4310.1960	Worker's Compensation	13,319	22,974	24,394	24,394	26,000
01.4310.2000	Uniforms	3,718	4,390	3,000	2,182	4,000
01.4310.3500	Supplies	8,340	6,542	6,000	4,841	5,500
01.4310.4000	Gasoline & Oil	16,667	18,522	15,000	9,937	16,000
01.4310.4500	Equipment - R&M	12,892	11,714	12,000	10,862	19,000
01.4310.4550	Maint - Computers	943	1,119	1,000	143	750
01.4310.5000	Telephone	6,821	10,365	6,800	5,495	8,900
01.4310.7410	Training	674	788	500	585	500
01.4310.7520	Asphalt - Patching	1,599	4,046	4,500	3,166	4,250
01.4310.7530	Gravel	1,138	4,586	4,800	627	4,500
01.4310.7540	Street Lighting	73,796	60,438	55,000	30,936	48,000
01.4310.7545	Street Striping	1,575	988	3,000	0	2,900
01.4310.7550	Street Signs	3,800	951	2,500	661	1,500
01.4310.7556	SID-Kenetic Leasing	18,845	17,978	0	0	0
01.4310.7557	SID-Kenetic Leasing Int Expense	18,845	867	0	0	0
01.4310.7565	Other Street Expense	4,047	4,077	3,000	2,573	3,000
01.4310.7570	ADA Sidewalk Improvements	0	590	4,900	5,278	6,700
01.4310.7571	Tree Trimming - City Streets	1,501	600	2,000	1,000	1,700
01.4310.7572	Sidewalk Improvements	0	0	0	0	4,900
01.4310.7573	Major Street Improvements	0	0	0	0	28,000
01.4310.7580	Flood Damage Expense	4,500	0	2,500	0	0
01.4310.7581	Flood Mitigation	8,533	4,392	3,000	0	0
01.4310.7590	Sweeper Pmt-New Sweeper	2,133	1,446	1,751	21,751	0
01.4310.7595	Mechanic - Tool Replacement	2,660	1,714	2,000	619	1,200
01.4310.7600	New Equipment	0	49,617	0	0	0
	TOTAL PUBLIC WORKS-STREETS	426,953	512,212	516,079	347,496	569,698

General Fund

Account	Description	2012 Actual	2013 Actual	2014 Budget	2014 (67%) Actual - Aug	2015 Budget
Public Works - Refuse Collection						
01.4320.1100	Salaries	48,524	52,377	45,787	32,458	49,050
01.4320.1200	Salaries-Overtime	474	1,420	1,000	202	1,000
01.4320.1300	Salaries - Part Time	0		0	0	0
01.4320.1400	Colorado Unemployment	153	171	150	98	150
01.4320.1600	FICA Tax	2,998	3,346	2,839	1,929	3,103
01.4320.1650	Medicare	701	782	664	451	726
01.4320.1800	Health Insurance	9,784	11,399	11,879	4,456	14,235
01.4320.1950	Deferred Comp Contribution	0		0		491
01.4320.1960	Worker's Compensation	5,471	7,536	8,003	8,003	8,000
01.4320.2000	Uniforms	516	624	800	408	500
01.4320.3500	Supplies	755	1,258	900	34	700
01.4320.4000	Gasoline & Oil	8,448	11,458	10,000	5,793	9,000
01.4320.4100	Transfer Station Fees	37,266	35,857	35,850	18,790	30,000
01.4320.4300	Recycling fees		77	0	95	100
01.4320.4500	Equipment - R&M	5,571	13,030	10,000	5,449	3,000
01.4320.6500	Back Up Rental	0		3,000	0	0
01.4320.7200	Lease/Purch - New Refuse Truck - Capital Imp.	1,995	1,623	12,265	12,625	24,413
01.4320.7600	New Equipment	0	9,837	0	134,106	0
	TOTAL PUBLIC WORKS-REFUSE	122,656	150,795	143,137	224,897	144,467
Planning/Building Inspector						
01.4400.1100	Salaries			0	2,436	61,284
01.4400.1300	Salaries Part Time	26,929	27,628	36,000	14,326	13,200
01.4400.1400	Colorado Unemployment	82	88	135	50	223
01.4400.1600	FICA Tax	1,690	1,818	1,922	1,039	4,618
01.4400.1650	Medicare	395	425	450	243	1,080
01.4400.1800	Health Insurance			2,800	0	14,484
01.4400.1950	Deferred Comp Contribution	0		0		613
01.4400.1960	Worker's Compensation	474		0	0	200
01.4400.3500	Operating Supplies	480	955	500	284	500
01.4400.4000	Gasoline	120	219	300	123	300
01.4400.4500	Vehicle R&M	79	102	500	0	0
01.4400.4550	Maintenance - electronics			1,000	0	0
01.4400.5000	Telephone	0		0	0	800
01.4400.5700	Travel and seminars			0	0	2,000
01.4400.6000	Dues & Memberships	235	245	200	125	200
01.4400.6500	Training/Education	0	275	1,000	0	3,000
01.4400.7400	Professional Services-Planner	0	2,103	1,000	0	3,000
	TOTAL PLANNING/BUILDING INSPECTOR	30,484	33,858	45,807	18,627	105,503
Health and Welfare						
01.4410.7610	Building inspector supplies		0	500	0	0
01.4410.7640	Rabies inoculations		90	0	0	0
01.4410.7650	Pest control		10,486	12,500	13,222	13,400
	TOTAL HEALTH AND WELFARE		10,576	13,000	13,222	13,400

General Fund

Account	Description	2012 Actual	2013 Actual	2014 Budget	2014 (67%) Actual - Aug	2015 Budget
Union Highland Cemetery						
01.4420.1100	Salaries	31,896	42,973	32,999	23,737	43,559
01.4420.1200	Salaries - Overtime	1,074	1,156	500	501	700
01.4420.1300	Salaries - Part Time	0	0	0	0	0
01.4420.1400	Colorado Unemployment	101	138	100	73	133
01.4420.1600	FICA Tax	2,018	2,671	2,046	1,464	2,744
01.4420.1650	Medicare	472	625	478	342	642
01.4420.1800	Health Insurance	2,027	7,029	5,752	2,829	8,936
01.4420.1950	Deferred Comp Contribution	0		0		436
01.4420.1960	Worker's Compensation	2,196	2,584	2,744	2,744	2,744
01.4420.2000	Uniforms	307	410	500	192	400
01.4420.3500	Supplies & Maintenance	2,221	2,786	1,800	738	1,500
01.4420.4000	Gasoline & Oil	2,877	3,206	2,500	1,785	2,800
01.4420.4500	Equipment - R&M	1,841	1,925	2,800	613	2,000
01.4420.7700	Electric Sprinkler System	935	262	275	150	300
01.4420.7710	Gravel	1,250	500	600	0	400
01.4420.7720	Fertilizer & Seed	1,027	551	1,300	953	1,200
01.4420.7740	Trees	0	2,400	900	0	900
01.4420.7750	Sprinkling System	520	1,279	1,400	347	1,200
01.4420.7760	Perpetual Care Reserve	4,796	5,768	7,000	5,410	8,115
01.4420.7765	Cemetery Construction transfer	3,864	5,768	0	5,410	8,115
01.4420.7770	Equipment	1,147		0	0	1,900
	TOTAL UNION HIGHLAND CEMETERY	61,205	82,030	63,694	47,286	88,723
Parks & Trees						
01.4520.1100	Salaries-Parks	14,415	21,709	21,567	15,306	13,001
01.4520.1200	Salaries - Overtime	2,196	1,442	0	386	1,000
01.4520.1400	Colorado Unemployment	52	69	50	47	42
01.4520.1600	FICA Tax	1,016	1,359	1,337	921	868
01.4520.1650	Medicare	238	318	313	215	203
01.4520.1800	Health Insurance	107	979	5,752	1,200	2,917
01.4520.1950	Deferred Comp Contribution	0		0		130
01.4520.1960	Worker's Compensation	324	793	840	840	840
01.4520.3500	Supplies	1,264	823	2,700	501	1,600
01.4520.3600	Mountain Park Maintenance	1,497	470	700	0	500
01.4520.3700	Repairs & Maintenance	1,942	2,466	2,000	1,377	2,200
01.4520.3800	Sprinkler - R&M	730	192	1,000	217	750
01.4520.3900	Gasoline & Oil	1,578	1,275	1,700	960	1,500
01.4520.4500	Equipment - R&M	596	1,202	2,400	394	1,500
01.4520.4550	Maintenance - Skateboard Park	3,501	1,755	4,500	0	0
01.4520.4560	Maintenance - River Park	0	875	0	0	200
01.4520.4580	Operations - Mountain Park	805	1,264	0	788	200
01.4520.4581	Operations - Pioneer Park	0	2,098	0	0	500
01.4520.4583	Operations - Skateboard Park	65	89	0	0	2,000
01.4520.7720	Fertilizer & Weed Killer	1,063	399	1,500	953	1,500
01.4520.7810	Tree Trimming /	975	700	1,000	75	1,400
01.4520.7830	Electricity	5,887	5,584	3,500	2,823	4,400
01.4520.7835	Sewer - Parks	254	216	265	154	250
01.4520.7840	Sand & Gravel	585	443	900	0	500
01.4520.7850	New Equipment	1,084		0	0	14,000
	TOTAL PARKS & TREES	40,174	46,520	52,024	27,157	52,001

General Fund

Account	Description	2012 Actual	2013 Actual	2014 Budget	2014 (67%) Actual - Aug	2015 Budget
Other						
01.4600.8000	Florence Chamber of Commerce	500	1,000	1,000	1,000	1,000
01.4600.8005	Canon City Chamber of Commerce	0	220	220	0	0
01.4600.8010	Grant Match					40,000
01.4600.8020	CML Dues	1,715	1,821	1,876	1,876	1,875
01.4600.8040	Fremont Cty. Humane Society	4,500	4,500	4,500	3,375	4,500
01.4600.8045	CTO Grant	0	20	7,500	9,283	0
01.4600.8060	Regional Recycling	2,674	2,951	2,951	2,951	2,951
01.4600.8065	Gold Belt Tour	0	500	500	0	500
01.4600.8075	FEDC Contribution		2,500	2,500	2,500	2,500
01.4600.8086	CDOT- Wayfinders Kiosk		2,000			
01.4600.8090	Treasurer Fee	7,473	9,166	8,800	9,584	9,800
01.4600.8093	Payment - Muni Center - Cap Impr	2,178		13,400	6,701	6,700
	TOTAL OTHER	19,540	24,678	43,247	37,269	69,826
Transfers						
01.4900.8020	Transfer - Recreation Fund	0	521	1,800	0	1,800
01.4900.8115	Transfer-Capital Projects Fund		33,387	0	0	0
	TOTAL TRANSFERS	0	33,908	1,800	0	1,800
TOTAL EXPENDITURES		2,327,913	2,655,285	2,625,138	2,111,673	2,925,505
Ending Balance Before Reserves		1,442,619	1,407,603	1,538,854	1,619,296	1,390,529
Building CD - Restricted Use		0	320,000	320,000	321,555	0
EMERGENCY RESERVE		0	65,493	78,739	65,500	0
Ending Balance - December 31		1,442,619	1,022,110	1,140,115	1,232,241	1,390,529

**Water Fund
2015 Budget**

Account	Description	2012 Actual	2013 Actual	2014 Budget	2014 (67%) Actual - Aug	2015 Budget
Beginning Balance - January 1		2,012,824	13,243,157	11,892,643	12,155,475	3,782,438
Revenues						
02.3410.1050	Metered Water	1,538,525	1,364,866	1,300,000	621,216	900,000
02.3410.2000	Metered - Over 5000 Gallon	420,313	525,709	430,020	689,492	900,000
02.3420.1050	Debt Retirement	1,146,859	1,138,520	1,352,613	865,415	1,457,997
02.3430.2000	Water Tap Fees - 49%	2,744	5,488	5,488	13,720	10,000
02.3440.1050	Meter Installation Fees	0	1,708	1,000	1,881	2,800
02.3440.1100	Water Turn-on Fees	770	690	500	460	600
02.3440.1200	Bulk Water Sales	49,343	49,995	41,000	35,005	50,000
02.3440.1250	Bulk Water Card Fees	3,075	3,219	2,500	2,226	3,000
02.3440.1275	Raw Bulk Water	5,139	1,451	5,000	404	1,000
02.3440.1300	Miscellaneous	0	2,049	500	1,100	1,500
02.3440.1600	Golf Course-Irrig Water	15,838	16,994	15,000	0	0
02.3440.1650	Sale of Assets	0		500	0	0
02.3440.1760	Refunding Bonds Issued		0	3,100,000	0	0
02.3440.1800	Mtn Cabin Utilities	1,200	1,200	1,300	100	1,200
02.3450.1000	Interest on Investments	9,668	7,222	5,000	4,041	6,000
02.4580.2100	Transfer - Dist Reserve Construction	0		0	0	0
	Total Revenues	5,206,295	16,362,268	18,153,064	14,390,534	7,116,535
Expenditures						
Administration						
02.4150.1000	Management Fee - General Fund	149,344	166,131	190,215	126,810	192,849
02.4150.1100	GF Physical Charge - Centura	32,995	33,410	36,295	24,197	37,384
02.4150.3000	Office Supplies	2,586	1,076	3,500	1,475	2,000
02.4150.3100	Postage	7,228	7,833	8,000	5,487	8,500
02.4150.3700	Lease - Copier	369	403	1,000	235	500
02.4150.4500	Maintenance - Office Equipment	179	143	500	220	500
02.4150.4600	Maintenance - Telephone	4,893	4,620	5,500	3,326	5,200
02.4150.5000	Telephone	6,315	9,056	7,000	4,545	7,000
02.4150.5500	Audit	16,450	21,431	19,000	12,543	19,000
02.4150.5550	Bank Fees	150	247	200	1,499	2,200
02.4150.5600	Financial Software & Training	4,337	7,145	5,500	3,372	5,500
02.4150.5650	Travel & Seminars - City Manager	0	1,002	2,500	0	1,000
02.4150.6000	Dues & Memberships	1,165	1,165	500	1,190	1,200
02.4150.7300	Legal Notices, Publications	771	1,173	1,000	777	1,200
	TOTAL ADMINISTRATION	226,782	254,834	280,710	185,675	284,033
Personnel Services						
02.4330.1100	Salaries	220,357	256,960	205,958	157,988	268,316
02.4330.1200	Salaries - Overtime	2,431	4,358	5,150	3,206	5,000
02.4330.1400	Colorado Unemployment	687	806	550	484	820
02.4330.1600	FICA Tax	13,271	15,595	12,769	9,404	16,946
02.4330.1650	Medicare	3,104	3,647	2,986	2,199	3,963
02.4330.1800	Health Insurance	56,420	59,777	63,750	36,284	75,788
02.4330.1950	Deferred Comp Contribution	5,082	5,910	0	2,979	6,632
02.4330.1960	Worker's Compensation	12,130	7,492	7,995	7,995	8,000
02.4330.2050	Office Equipment	0		3,000	152	200
02.4330.2200	CPA Services		16,216	0	1,163	0
	TOTAL PERSONNEL SERVICES	313,482	370,762	302,159	221,853	385,664

**Water Fund
2015 Budget**

Account	Description	2012 Actual	2013 Actual	2014 Budget	2014 (67%) Actual - Aug	2015 Budget
South Plant						
02.4345.8510	Chlorine	17,205	15,049	24,000	10,698	20,000
02.4345.8540	Poly Alum Chloride	56,477	59,490	66,000	29,872	60,000
	TOTAL S PLANT CHEMICALS	73,682	74,540	90,000	40,570	80,000
Electricity: North System						
02.4350.7600	Electricity - Minnequa Canal	69,379	68,950	68,000	47,749	72,000
02.4350.7620	Electricity - West Pump Station	1,044	1,065	1,300	527	1,000
02.4350.7640	Electricity - Raw Water Pump Station	121,875	123,253	117,000	81,168	122,000
02.4350.7650	Electricity - River Pump	5,741	10,706	11,000	15,158	18,000
02.4350.7660	Electricity - Airport Pump	6,575	6,479	7,000	4,837	7,200
02.4350.7680	Electricity - N. Reservoir Pumps	1,927	1,492	9,000	0	2,000
	TOTAL N SYSTEM ELECTRICITY	206,541	211,945	213,300	149,439	222,200
South Plant						
02.4355.7650	Electricity - S 2MG Tank	217	234	300	127	250
02.4355.7660	Electricity - S. Reservoir	257	232	300	127	250
02.4355.7670	Electricity - South Plant	5,005	4,842	4,000	3,250	5,000
02.4355.7675	Electricity - New South Plant	110,289	107,581	110,000	64,813	108,000
02.4355.7680	Electricity - Coal Creek Tank	216	233	300	145	300
02.4355.7690	Electricity - Newlin Cabin	1,898	2,216	2,100	533	2,000
02.4355.7692	Electricity - E. MG Tank	308	261	300	235	350
02.4355.7693	Electricity - Bulk Water Station	1,411	2,294	1,600	1,896	2,800
02.4355.7694	Electricity - Raw Water Bulk	486	794	500	555	800
	TOTAL S PLANT ELECTRICITY	120,087	118,686	119,400	71,681	119,750
Plant Repairs & Maintenance						
North System						
02.4360.7710	Natural Gas	0		0	0	0
02.4360.7730	Pumps	3,100	1,578	25,000	400	5,000
02.4360.7770	Instruments-R&M	0	0	0	0	0
02.4360.7790	Backwash Ponds	0		0	0	0
02.4360.7999	Unscheduled Maintenance	95	498	5,000	2,291	6,000
	TOTAL N SYSTEM R&M	3,195	2,075	30,000	2,691	11,000
South Plant						
02.4365.8720	Chemical Feeds	0	1,919	2,000	126	2,000
02.4365.8730	Pumps- South	334	0	4,000	0	2,000
02.4365.8740	Electrical - R&M	1,881	0	2,200	895	1,500
02.4365.8750	Maint & Test Equip	0	94	1,000	359	700
02.4365.8760	Process Equipment	4,770	10,361	82,000	19,903	30,000
02.4365.8770	Instruments South - R&M	0	0	1,500	0	0
02.4365.8780	Building Maintenance-S Plant	1,154	2,695	5,000	2,630	4,000
02.4365.8790	Propane-South	19,738	18,353	20,000	12,680	20,000
02.4365.8800	S.Lagoon Ponds	40	0	2,000	705	1,000
02.4365.8810	R&M - East MG Tank	0		2,500	0	0
02.4365.8840	R&M - Newlin Creek Cabin	370	37	3,000	4,481	5,000
02.4365.8850	Propane-Newlin Cabin	931	675	1,400		900
02.4365.8860	Misc-R&M	2,715	831	1,000	666	4,000
02.4365.9999	Unscheduled Maintenance	4,520	2,251	10,000	7,336	10,000
	TOTAL S PLANT R&M	37,161	37,216	137,600	49,780	81,100

**Water Fund
2015 Budget**

Account	Description	2012 Actual	2013 Actual	2014 Budget	2014 (67%) Actual - Aug	2015 Budget
Other Costs						
02.4370.6700	Insurance	52,964	115,476	64,650	64,651	63,079
02.4370.7800	Plant Software	0	590	600	0	3,500
02.4370.7800	Seminars & Training	1,596	365	2,000	1,015	1,600
02.4370.7810	Lab Testing - State	8,682	8,071	12,000	5,258	14,000
02.4370.7820	Lab Testing - Local	450	779	1,000	0	800
02.4370.7830	Lab Equip North				10	0
02.4370.7835	Lab Supplies - Plants	2,254	473	5,000	1,853	3,000
02.4370.7845	Misc. Supplies - S. Plant	1,859	1,596	2,500	274	4,000
02.4370.7850	Vehicle - Gas & Oil	10,165	10,901	11,000	8,396	13,000
02.4370.7851	Generator	4,335	4,676	5,700	4,992	5,700
02.4370.7855	Safety Equipment	0	2,076	2,000	1,953	3,000
02.4370.7860	Vehicle - R&M	328	2,496	4,000	1,831	3,000
02.4370.7865	Project Water Expense	0		1,300	0	0
02.4370.7870	Equipment - R&M	4,585	1,854	11,100	766	2,000
02.4370.7875	Scada - R&M	4,367	650	4,300	0	700
02.4370.7879	GIS Authority Membership	5,225	8,325	4,625	5,325	5,325
02.4370.7880	Depreciation Expense-Water	0	1,112,229	0	0	0
02.4370.7885	Other Costs		2,033	0		
02.4370.7887	Roads Maintenance	0		3,500	0	0
02.4370.7888	Equipment Rental - Lift	0		0	260	2,000
02.4370.7890	Professional Services	81,840	104,413	60,000	82,368	90,000
02.4370.7900	Riprap & Crusher Fines	614	546	1,500	2,687	4,000
02.4370.7999	Deferred Loss of Refunding		17,598			
	TOTAL OTHER COSTS	179,264	1,395,149	196,775	181,639	218,704
Water Distribution						
02.4380.1000	General Fund Services	82,684	86,493	85,000	60,635	109,269
02.4380.7900	Main Line Repairs	448	1,518	10,000	2,366	10,000
02.4380.7910	Back-Flow Prevention	0		0	0	2,000
02.4380.7920	Fire Hydrants	0	0	10,000	0	10,000
02.4380.7930	Copper & Fittings	5,564	7,986	8,000	909	8,100
02.4380.7940	Meters & Pits	1,454	886	5,000	0	5,000
02.4380.7950	Distribution Supplies	3,577	1,533	8,000	4,200	8,000
02.4380.7980	Airport Line-Maint	0		500	0	500
02.4380.7990	Water Share Assessments	10,832	10,837	12,500	10,837	13,000
02.4380.8090	Other Water Dist. Expense	518	1,816	2,000	515	2,000
	TOTAL WATER DIST EXPENSE	105,077	111,070	141,000	79,462	167,869
Transfers						
02.4580.2000	Transfer - Distribution Reserve	420,313	430,000	430,020	689,492	900,000
02.4580.3000	Transfer - Reg. Capital Project (Net)	179,712	173,906	0	0	0
02.4580.3500	Transfer - Debt Collections	933,780	913,357	1,352,613	815,788	1,457,185
02.4580.4000	Transfer - Clearwell Debt	99,308	95,058	100,000	41,598	0
02.4580.4500	Transfer - Bond Projects				6,735,100	0
	TOTAL TRANSFERS	1,633,113	1,612,320	1,882,633	8,281,978	2,357,185

**Water Fund
2015 Budget**

Account	Description	2012 Actual	2013 Actual	2014 Budget	2014 (67%) Actual - Aug	2015 Budget
Capital Outlay						
02.4950.9014	Coin Operated Bulk Water	540	1,900	2,000	950	20,000
02.4950.9019	Tools & Equipment - Water Plants	627	4,847	5,000	994	2,000
02.4950.9020	Tools & Equipment - Wtr. Dist.	1,268	3,276	3,000	1,864	3,000
02.4950.9021	Lab Equipment - Wtr Plants	0	0	4,000	0	0
02.4950.9030	MXU's	4,620	0	8,000	0	8,000
02.4950.9046	Canal Pump Stn-Mtr/Pump/VFD/Valves	0		35,000	3,759	6,000
02.4950.9049	Improve - Asphalt	0		0	0	0
02.4950.9050	Improvement - Main Extensions	0		500,000	1,660	3,000
02.4950.9060	SCADA System	0		5,000	7,078	0
02.4950.9061	Water Conservancy District-Excess Capacity	4,604		4,409	2,990	4,500
02.4950.9062	Water Conservancy District-Enlargement Cost	1,563	1,890	2,620	1,517	2,300
02.4950.9063	Water Conservancy District-Other	3,582	6,171	5,500	6,075	6,500
02.4950.9065	New North Pump Station			205,000	0	0
02.4950.9066	West Tank/Pump Station			1,800,000	0	0
02.4950.9067	Wtr Const - E. Tank			500,000	0	0
02.4950.9070	Water Shares Purchased	0		5,000	2,800	0
02.4950.9071	New Equipment	2,654		21,000	0	70,000
02.4950.9076	PRV Vault Project		104	0	0	0
02.4950.9078	Wtr Const - S. Reservoir			50,000	0	0
02.4950.9079	Satellite Meter System			750,000	0	0
02.4950.9085	DAF Unit Misc Equipment	0		2,500	0	0
02.4950.9087	Misc Equipment - SWTP	203	10	9,100	0	0
02.4950.9999	Unscheduled project	2,101		10,000	0	0
	TOTAL CAPITAL OUTLAY	21,762	18,197	3,927,129	29,686	125,300
TOTAL EXPENDITURES		2,920,146	4,206,793	7,320,706	9,294,454	4,052,805
Ending Balance Before Restricted Reserves		2,286,149	12,155,475	10,832,358	5,096,080	3,063,730
Ending Balance - December 31		2,286,149	12,155,475	10,832,358	5,096,080	3,063,730
	Clearwell Account			806,100		0
	Storage Reserve					
	General Unrestricted Account					
	Total Reserves					0

**Water Fund
2015 Budget**

Account	Description	2012 Actual	2013 Actual	2014 Budget	2014 (67%) Actual - Aug	2015 Budget
RESTRICTED REGIONAL WATER						
Beginning Balance - January 1		1,109,587	1,918,476	759,753	2,326,864	2,175,347
Revenues						
02.3560.1000	Regional Interest Income	2,447	2,422	1,500	1,921	4,323
02.3560.1050	Taps - Florence (51%)	2,856	5,712	2,856	14,280	32,130
02.3560.2000	Taps - Coal Creek (51%)	0		0	0	0
02.3560.3000	Taps - Williamsburg (51%)	0		0	0	0
02.3560.3500	Taps - Rockvale (51%)	2,856	2,856	2,856	0	0
02.3560.6100	Transfer - Dist Reserve-31% Debt Pmt	9,295		55,769	0	0
02.3560.6300	Debt Collections - 2003A	179,712	173,906	0	0	0
02.3560.6350	Debt Collections - 2003B	933,780	913,357	794,813	601,117	899,385
02.3560.6400	Debt Collections - 2009	99,308	95,058	100,000	66,597	100,000
02.3560.6425	Debt Collections - 2013A	0		417,300	189,672	457,800
02.3560.6450	Debt Collections - 2013B	0		40,500	0	0
Total Revenues		<u>2,339,841</u>	<u>3,111,786</u>	<u>2,175,347</u>	<u>3,200,451</u>	<u>3,668,984</u>
Expenditures						
02.6700.8557	Interest-Rev Refund Bonds		14,294			0
02.6700.8585	Debt Payments - Refunding Series 2003A	114,900	112,381	0	0	0
02.6700.8586	Debt Payments - Refunding Series 2013A		197,058	417,300	208,650	417,300
02.6700.8587	Debt Payments - Refunding Series 2013B		19,125	40,500	20,250	40,500
02.6700.8590	Debt Payments - 2009	0		100,000	50,000	100,000
02.6700.8595	Debt Payments -2003 Bond	306,465	262,967	794,813	476,684	899,385
02.6700.8888	Bond Issuance Costs		179,096			
Total Expenditures		<u>421,365</u>	<u>784,922</u>	<u>1,352,613</u>	<u>755,584</u>	<u>1,457,185</u>
Ending Balance Before Restricted Reserves		<u>1,918,476</u>	<u>2,326,864</u>	<u>2,175,347</u>	<u>2,175,347</u>	<u>2,175,347</u>
Rate Stabilization Reserve				681,000		0
Total Restricted Reserves		<u>0</u>	<u>0</u>	<u>681,000</u>	<u>0</u>	<u>0</u>
Ending Balance - December 31		<u>1,918,476</u>	<u>2,326,864</u>	<u>1,494,347</u>	<u>2,175,347</u>	<u>2,175,347</u>
DISTRIBUTION RESERVE						
Beginning Balance - January 1		798,840	948,287	108,736	1,360,592	2,262,356
Revenues						
02.3660.1000	Interest Income	1,949	1,587	1,000	1,175	1,800
02.3660.6100	Transfer - Unrestricted Water	420,313	430,000	430,020	689,492	900,000
Total Revenues		<u>1,221,102</u>	<u>1,379,874</u>	<u>539,756</u>	<u>2,051,260</u>	<u>3,164,156</u>
Expenditures						
02.7700.8560	Tranf-Reg Cap Projects-31% Ref. Debt	9,295		55,769	0	0
02.7700.8595	2003 CRWPDA Loan payments	20,464	19,282	53,940	0	53,940
Total Expenditures		<u>272,815</u>	<u>19,282</u>	<u>109,709</u>	<u>0</u>	<u>53,940</u>
Ending Balance Before Restricted Reserves		<u>948,287</u>	<u>1,360,592</u>	<u>430,047</u>	<u>2,051,260</u>	<u>3,110,216</u>
Debt Service Reserve - Revenue Refunding Bond				57,651	0	0
Ending Balance - December 31		<u>948,287</u>	<u>1,360,592</u>	<u>372,396</u>	<u>2,051,260</u>	<u>3,110,216</u>

**Water Fund
2015 Budget**

Account	Description	2012 Actual	2013 Actual	2014 Budget	2014 (67%) Actual - Aug	2015 Budget
SUMMARY - REGIONAL/DISTRIBUTION RESERVE/WATER FUND						
<u>Restricted Regional Water</u>						
	Beginning Balance - January 1	1,109,587	1,918,476	759,753	2,326,864	2,175,347
	Regional Revenues	1,230,254	1,193,310	1,415,594	873,587	1,493,637
	Total Revenues - Restricted Regional	<u>2,339,841</u>	<u>3,111,786</u>	<u>2,175,347</u>	<u>3,200,451</u>	<u>3,668,984</u>
	Regional Expenses	421,365	784,922	1,352,613	755,584	1,457,185
	Ending Balance - December 31 - Restricted Regional	<u>1,918,476</u>	<u>2,326,864</u>	<u>822,735</u>	<u>2,444,867</u>	<u>2,211,800</u>
<u>Unrestricted Water</u>						
	Beginning Balance - Jan 1 - Distribution Reserve	798,840	948,287	108,736	1,360,592	2,262,356
	Beginning Balance - Jan 1 - Unrestricted Water	2,012,824	13,243,157	11,892,643	12,155,475	3,782,438
	Total Beginning Balance - Unrestricted	<u>2,811,664</u>	<u>14,191,444</u>	<u>12,001,379</u>	<u>13,516,068</u>	<u>6,044,794</u>
	Revenues - Distribution Reserve	422,262	431,587	431,020	690,668	901,800
	Revenues - Unrestricted Water	3,193,471	3,119,111	6,260,421	2,235,059	3,334,097
	Total Revenues - Unrestricted	<u>3,615,733</u>	<u>3,550,699</u>	<u>6,691,441</u>	<u>2,925,727</u>	<u>4,235,897</u>
	Expenses - Distribution Reserve	272,815	19,282	109,709	0	53,940
	Expenses - Unrestricted Water	2,920,146	4,206,793	7,320,706	9,294,454	4,052,805
	Total Unrestricted Expenses	<u>3,192,961</u>	<u>4,226,075</u>	<u>7,430,415</u>	<u>9,294,454</u>	<u>4,106,745</u>
	Ending Balance - Dec 31 - Distribution Reserve	948,287	1,360,592	430,047	2,051,260	3,110,216
	Ending Balance - Dec 31 - Unrestricted Water	2,286,149	10,832,359	10,832,359	5,096,080	3,063,730
	Total Ending Balance - Unrestricted	<u>3,234,436</u>	<u>12,192,951</u>	<u>11,262,406</u>	<u>7,147,340</u>	<u>6,173,946</u>
COMBINED RESTRICTED & UNRESTRICTED WATER						
	Beginning Balance - Jan 1 - Restricted	1,109,587	1,918,476	759,753	2,326,864	2,175,347
	Beginning Balance - Jan 1 - Unrestricted	2,811,664	14,191,444	12,001,379	13,516,068	6,044,794
	Total Beginning Balance - Jan 1 - Combined	<u>3,921,251</u>	<u>16,109,920</u>	<u>12,761,132</u>	<u>15,842,932</u>	<u>8,220,141</u>
	Revenues - Restricted Regional	2,339,841	1,193,310	1,415,594	873,587	1,493,637
	Revenues - Unrestricted Water	3,615,733	3,550,699	6,691,441	2,925,727	4,235,897
	Total Revenues - Combined	<u>5,955,574</u>	<u>4,744,009</u>	<u>8,107,035</u>	<u>3,799,314</u>	<u>5,729,534</u>
	Expenses - Restricted Regional	421,365	784,922	1,352,613	755,584	1,457,185
	Expenses - Unrestricted Water	2,949,905	4,226,075	7,430,415	9,294,454	4,106,745
	Total Expenses - Combined	<u>3,371,270</u>	<u>5,010,997</u>	<u>8,783,028</u>	<u>10,050,039</u>	<u>5,563,930</u>
	Ending Balance - Dec 31 - Restricted	1,918,476	2,326,864	822,735	2,444,867	2,211,800
	Ending Balance - Dec 31 - Unrestricted Water	3,477,492	13,516,068	11,262,405	7,147,340	6,173,946
	Total Ending Balance - Dec 31 - Combined	<u>5,395,968</u>	<u>15,842,932</u>	<u>12,085,140</u>	<u>9,592,207</u>	<u>8,385,745</u>

SWIMMING POOL FUND

Account	Description	2012 Actual	2013 Actual	2014 Budget	2014 (67%) Actual - Aug	2015 Budget
Beginning Balance - January 1		156,469	193,560	193,560	280,366	280,366
Revenues						
04.3415.1000	Adults	3,068	3,304	3,100	3,518	3,600
04.3415.1100	Students	8,416	9,155	8,500	10,887	11,000
04.3415.1200	Senior Citizens	146	308	150	147	150
04.3415.1300	Discount Tickets	1,903	2,241	1,800	2,140	2,200
04.3415.1400	Family Passes	0		300	5,500	2,000
04.3415.1800	Parties	2,150	1,850	1,500	2,675	2,000
04.3415.1900	Lessons	4,615	4,196	4,000	6,300	6,000
04.3415.2000	Baby Pool	1,847	1,610	1,800	1,248	1,400
04.3415.2200	Concessions	7,328	6,587	7,000	8,019	8,000
04.3415.2300	Miscellaneous	363	16	300	0	0
04.3415.2400	Aerobics	580	766	500	613	500
04.3910.5200	Transf-Pool,Park & Rec	117,504	154,831	1,200	30,714	47,925
	Total Revenues	304,389	378,422	223,710	352,126	365,141
Expenditures						
04.4370.7889	Junked Equipment Loss	0		0	0	
04.4415.1100	Salaries				726	0
04.4415.1300	Salaries -OT	44,662	0	0	244	
04.4415.1300	Salaries - Part Time	44,662	46,260	45,000	47,955	50,000
04.4415.1400	Colorado Unemployment	152	127	500	132	150
04.4415.1600	FICA Tax	3,131	2,868	3,500	3,028	3,100
04.4415.1650	Medicare	732	671	1,000	708	725
04.4415.1700	Chemicals	1,253	1,171	2,500	1,380	1,600
04.4415.1800	Electricity	3,372	4,096	3,500	4,788	4,800
04.4415.1900	Natural Gas	2,523	1,537	2,000	3,217	3,200
04.4415.1960	Worker's Compensation	2,912	3,852	5,000	0	0
04.4415.2000	Telephone	274	249	1,000	446	500
04.4415.2100	Sewer Fees	254	281	1,000	154	200
04.4415.2200	Repairs & Maintenance	(20,001)	5,938	6,000	1,114	6,000
04.4415.2300	Supplies	1,722	1,761	2,000	1,074	2,000
04.4415.2400	Concession Purchases	6,463	5,147	6,000	5,998	6,500
04.4415.2450	Cash Discrepancies		(11)	0		
04.4415.2500	Capital Outlay	40,339	0	10,000	795	6,000
04.4415.2700	Depreciation Expense-Pool	23,039	24,109	21,000	0	0
	Total Expenditures	155,489	98,056	110,000	71,759	84,775
Ending Balance - December 31		148,898	280,366	113,710	280,366	280,366

POLICE EQUIPMENT/SUPPLIES

Account	Description	2012 Actual	2013 Actual	2014 Budget	2014 (67%) Actual - Aug	2015 Budget
Beginning Balance - January 1		22,919	14,120	21,929	21,385	9,453
Revenues						
03.3610.1000	Interest Income - Police Reserve	45	21	35	14	21
03.3610.1600	Police Equipment Revenue	0				0
03.3610.1700	Police Surcharge		3,450	0	5,085	7,500
03.3610.1900	Sale of Assets	0	8,745	32,000	12,452	75,000
03.3610.2100	USDA Police Equip Grant			0	18,600	0
	Total Revenues	<u>22,964</u>	<u>26,337</u>	<u>53,964</u>	<u>57,536</u>	<u>91,974</u>
Expenditures						
03.4010.2000	Misc Expense			0	5	8
03.4870.2000	Transfer-GF	0		0	0	0
03.4870.2050	Police Supplies	8,844	4,952	23,815	5,403	8,000
03.4870.2051	ammunition					1,500
03.4870.2052	Armory					500
03.4870.2053	uniform allowance					12,000
03.4870.2100	USDA Police Equip			0	24,932	0
03.4870.2101	Gasoline and Oil					25,000
03.4870.2102	Computers					5,000
03.4870.2103	Radios					3,500
03.4870.2200	Lease Payment - Ally			0	23,815	23,815
	Total Expenditures	<u>8,844</u>	<u>4,952</u>	<u>23,815</u>	<u>54,155</u>	<u>79,323</u>
Ending Balance - December 31		<u>14,120</u>	<u>21,385</u>	<u>30,149</u>	<u>3,381</u>	<u>12,651</u>

EQUIPMENT REPLACEMENT FUND

Account	Description	2012 Actual	2013 Actual	2014 Budget	2014 (67%) Actual - Aug	2015 Budget
Beginning Balance - January 1		14,375	14,407	14,419	14,427	14,443
Revenues						
05.3610.1000	Interest on Investments	32	20	20	11	15
	Total Revenues	<u>14,407</u>	<u>14,427</u>	<u>14,439</u>	<u>14,438</u>	<u>14,458</u>
Expenditures						
05.4560.1100	Transfer - GF Equipment	0	0	0	0	0
	Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Ending Balance - December 31		<u>14,407</u>	<u>14,427</u>	<u>14,439</u>	<u>14,438</u>	<u>14,458</u>

CONSERVATION TRUST FUND

Account	Description	2012 Actual	2013 Actual	2014 Budget	2014 (67%) Actual - Aug	2015 Budget
Beginning Balance - January 1		80,023	85,132	87,165	93,008	117,304
Revenues						
06.3610.1000	Interest on Investments	172	109	100	66	100
06.3660.1100	Colorado Lottery Proceeds	38,767	42,037	36,000	19,465	40,000
Total Revenues		<u>118,962</u>	<u>127,278</u>	<u>123,265</u>	<u>112,539</u>	<u>157,404</u>
Expenditures						
06.4660.1265	Construction - Skateboard Park	0		0	0	0
06.4660.1300	Transfer - River Park Project	0		0	0	0
06.4660.1850	Revenue Sharing Exp		0	0	5,000	0
06.4660.1600	Wilcox Park Development					0
06.4900.8101	Transfer - General Fund	33,830	34,270	36,000	24,180	38,000
Total Expenditures		<u>33,830</u>	<u>34,270</u>	<u>36,000</u>	<u>29,180</u>	<u>38,000</u>
Ending Balance Before Cash For Matching Grants		85,132	93,008	87,265	83,359	119,404
Cash For Matching Grants						0
Ending Balance - December 31		<u>85,132</u>	<u>93,008</u>	<u>87,265</u>	<u>83,359</u>	<u>119,404</u>

CAPITAL IMPROVEMENT & ACQUISITION FUND

Account	Description	2012 Actual	2013 Actual	2014 Budget	2014 (67%) Actual - Aug	2015 Budget
Beginning Balance - January 1		295,106	301,790	303,382	305,122	175,462
Revenues						
07.3610.1000	Interest on Investments	200	264	200	183	270
07.3610.1025	Interest on Loans	6,484	3,069	6,500	2,721	4,000
07.3770.1250	Repayment - Refuse Truck #2	0	0	12,625	0	0
07.3770.1400	Repayment - trash truck 2014	0	0	1,751	0	24,413
07.3770.1800	Repayment - Muni Center Renovations	0	0	13,400	0	6,700
Total Revenues		<u>301,790</u>	<u>305,123</u>	<u>337,858</u>	<u>308,026</u>	<u>210,845</u>
Expenditures						
07.4770.1000	Loans To other funds			0	134,016	0
Total Expenditures		<u>0</u>	<u>0</u>	<u>0</u>	<u>134,016</u>	<u>0</u>
Ending Balance - December 31		<u>301,790</u>	<u>305,123</u>	<u>337,858</u>	<u>174,010</u>	<u>210,845</u>

COMMUNITY PROJECTS FUND

Account	Description	2012 Actual	2013 Actual	2014 Budget	2014 (67%) Actual - Aug	2015 Budget
Beginning Balance - January 1		37,175	42,270	42,311	42,340	42,388

Revenues						
08.3610.1000	Interest on Investments	95	70	100	32	0
08.3660.1580	FCTC - Grant Revenue			11,000	0	0
08.3660.1581	FCTC - City Match	0		7,500	0	0
08.3660.1600	Oil Drilling Permits	5,000		5,000	0	0
	Total Revenues	42,270	42,340	65,911	42,372	42,388
Expenditures						
08.4660.1290	Transfer - Frazier Project	0		0	0	0
08.4900.8101	Transfer - General Fund	0		0	0	0
08.4660.1280	FCTC - Advertising & Marketing	0		18,500	0	0
08.4660.1281	NFWF - Equipment & Materials	0		0	0	0
08.4660.1282	NFWF - Contract Labor, Travel	0		0	0	0
	Total Expenditures	0	0	18,500	0	0
Reserve before Restricted Cash December 31		42,270	42,340	47,411	42,372	42,388
Matching Cash for Grants		0		0	0	0
Ending Balance - December 31		42,270	42,340	47,411	42,372	42,388

PERPETUAL CARE RESERVE

Account	Description	2012 Actual	2013 Actual	2014 Budget	2014 (67%) Actual - Aug	2015 Budget
Beginning Balance - January 1		201,268	206,506	211,500	212,876	221,482
Revenues						
09.3610.1100	Interest Income - Perpetual Reserve	908	602	1,000	328	500
09.3610.1410	Transfer - Perpetual Care	4,330		0	0	0
09.3610.1500	Tranf GF-Perpetual Care	0	5,768	6,250	5,410	8,115
	Total Revenues	206,506	212,876	218,750	218,614	230,097
Expenditures						
09.4870.1000	Sprinklers	0	0	0	0	0
	Total Expenditures	0	0	0	0	0
Ending Balance - December 31		206,506	212,876	218,750	218,614	230,097

School Dedication Fees

Account	Description	2012 Actual	2013 Actual	2014 Budget	2014 (67%) Actual - Aug	2015 Budget
Beginning Balance - January 1		54,950	17,198	0	17,219	17,238
Revenues						
10.3020.3610	Interest Income	129	21	0	13	0

Total Revenues	55,079	17,219	0	17,232	17,238
Expenditures					
Total Expenditures	0	0	0	0	0
Ending Balance - December 31	55,079	17,219	0	17,232	17,238

CEMETERY CONSTRUCTION FUND

Account	Description	2012 Actual	2013 Actual	2014 Budget	2014 (67%) Actual - Aug	2015 Budget
Beginning Balance - January 1		54,950	59,408	26,800	28,443	36,594
Revenues						
12.3610.1110	Interest Income - Cap Construction	129	67	50	24	40
12.3610.1400	Transfer - Cap Construction	4,330	5,768	6,250	5,410	8,115
12.3610.1420	Transfer - General Fund	0			0	0
12.3610.1430	Transfer - Conservation Trust	0		0	0	0
	Total Revenues	59,409	65,243	33,100	33,877	44,749
Expenditures						
12.4970.1125	Cemetery Improvements	0	36,800	5,000	0	6,500
	Total Expenditures	0	36,800	5,000	0	6,500
Ending Balance - December 31		59,409	28,443	28,100	33,877	38,249

POOL, PARKS, AND RECREATION FUND

Account	Description	2012 Actual	2013 Actual	2014 Budget	2014 (67%) Actual - Aug	2015 Budget
Beginning Balance - January 1		474,208	512,593	459,000	512,129	645,824
REVENUE						
13.3610.1100	Interest Earned	939	862	500	1,138	1,700
13.3710.1100	Sales Tax Received	131,571	129,286	130,000	90,647	133,000
13.3710.2000	Use Tax - Automotive	21,115	21,641	20,000	16,789	25,000

13.3710.2100	Use Tax - Construction	2,264	2,578	2,500	1,032	2,000
Total Revenues		630,097	666,960	612,000	621,735	807,524
EXPENDITURES						
13.4380.1100	Transfer - Swimming Pool	117,504	154,831	1,200	30,714	47,925
Total Expenditures		117,504	154,831	1,200	30,714	47,925
Ending Balance - December 31		512,593	512,129	610,800	591,021	759,599

RECREATION PROGRAM FUND

Account	Description	2012 Actual	2013 Actual	2014 Budget	2014 (67%) Actual - Aug	2015 Budget
Beginning Balance - January 1		349	94	350	0	2,107
Revenues						
14.3610.1500	Miscellaneous	4,052	2,001	3,000	1,917	1,900
14.3610.1600	Transfer- General Fund	0	521	2,000	1,800	1,800
Total Revenues		4,401	2,616	5,350	3,717	5,807
Expenditures						
14.4660.2600	Elec-Wilcox Park	4,053	2,357	4,800	1,553	2,200
14.4660.2700	Sewer-Wilcox Park	254	259	250	254	400
Total Expenditures		4,307	2,617	5,050	1,807	2,600
Ending Balance - December 31		94	(1)	300	1,910	3,207

CAPITAL PROJECTS FUND

Account	Description	2012 Actual	2013 Actual	2014 Budget	2014 (67%) Actual - Aug	2015 Budget
Beginning Balance - January 1		(23,137)	(8,805)	0	41,041	64,543
Revenues						
15.3040.1620	Energy Impact Grant-Energy Audit	0	2,155	0	0	0
15.3040.1605	Energy Impat Grant-Frazier Project	19,090		34,000	2,041	0
15.3040.1665	Dry Creek Project			100,384		100,384
15.3040.3100	City Contribution	0	33,387	0	0	0
15.3040.3150	Downtown Historic Grant Revenue	4,376	2,700		0	
15.3040.3160	Museum - Historic Grant		4,000		5,000	
15.3040.3170	St. Joseph Manor- Historic Grant		10,000		1,000	
15.3040.3356	Fishing is Fun Grant	0	38,000	0	11,325	0
15.3040.3360	Donations - River Park		970			0

15.3040.3370	2nd. St. Siedewalk Imp		1,750		751	
15.3610.1000	Interest Earned	68	54	100	25	0
	Total Revenues	<u>113,116</u>	<u>84,211</u>	<u>134,484</u>	<u>61,184</u>	<u>164,927</u>
Expenditures						
15.4030.4063	River Park Improvements	13,186	23,260	0	0	0
15.4030.4064	Downtown Historic Grant			0		0
15.4030.4065	Dry Creek Project costs		0	70,000	1,108	70,000
15.4030.4066	Historic Grant - Manor	0	10,000	0	0	0
15.4030.4067	Historic Grant - Museum		7,250		2,150	
15.4030.4070	Frazier Street Improvements	23,568	2,660	34,000	870	0
	Total Expenditures	<u>121,921</u>	<u>43,170</u>	<u>104,000</u>	<u>4,128</u>	<u>70,000</u>
Ending Balance - December 31		<u>(8,805)</u>	<u>41,041</u>	<u>30,484</u>	<u>57,056</u>	<u>94,927</u>

Bond Series 2013 Projects

Account	Description	2012 Actual	2013 Actual	2014 Budget	2014 (67%) Actual - Aug	2015 Budget
Beginning Balance - January 1		0	0	0	0	4,755,716
Revenues						
16.3010.1000	Interest Income	0	0	0	1,596	0
16.3660.3000	Operating transfers in	0	0	0	6,735,100	0
	Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,736,696</u>	<u>4,755,716</u>
Expenditures						
16.4950.9066	West tank/Booster Pump Station	0	0	0	1,287,335	0
16.4950.9067	East Mg Tank - Florence Project	0	0	0	15,300	0
16.4950.9077	N. Reservoir - Regional Project	0	0	0	99,196	0
16.4950.9078	S. Reservoir - Regional Project	0	0	0	25,754	0
16.4950.9079	Satellite Meter Read System	0	0	0	554,193	0
	Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,981,778</u>	<u>0</u>
Ending Balance - December 31		<u>0</u>	<u>0</u>	<u>0</u>	<u>4,754,918</u>	<u>4,755,716</u>