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A G E N D A

**Delta City Council
Work Session**

**September 16, 2014
5:00 p.m.**

A. Budget Presentation: Public Works, Utilities, City Wide Capital

MEMO

To: City Council
From: Steve Glammeyer, Director of Public Works/Utilities
Date: September 16, 2014
Subject: Presentation of budgets



Utilities/Public Works Department

Staff has been busy preparing budgets for presentation to Council for several weeks now and is prepared to present draft budget information for comment. Enclosed are cover pages and corresponding budgets for all four utility funds, the public works general fund, internal service fund which includes fleet and facilities, and the City Wide Capital Improvements fund.

2015 Public Works Budget

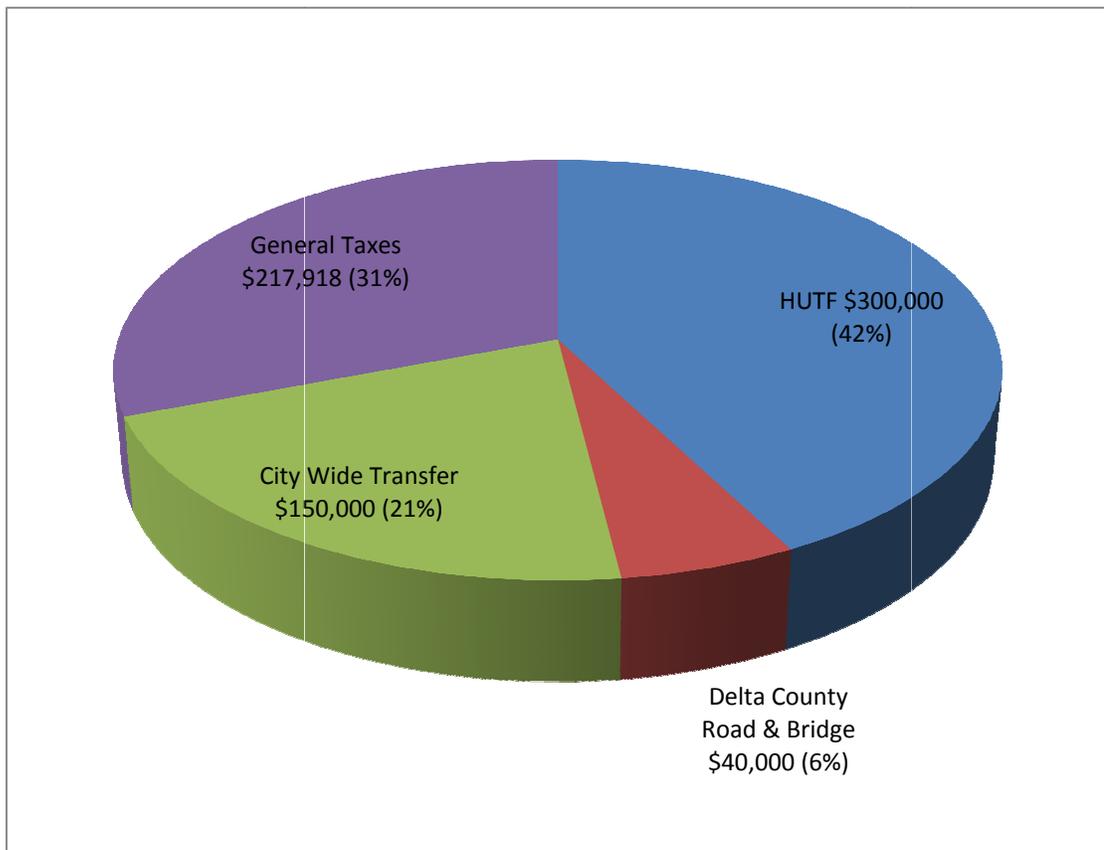
Summary:

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

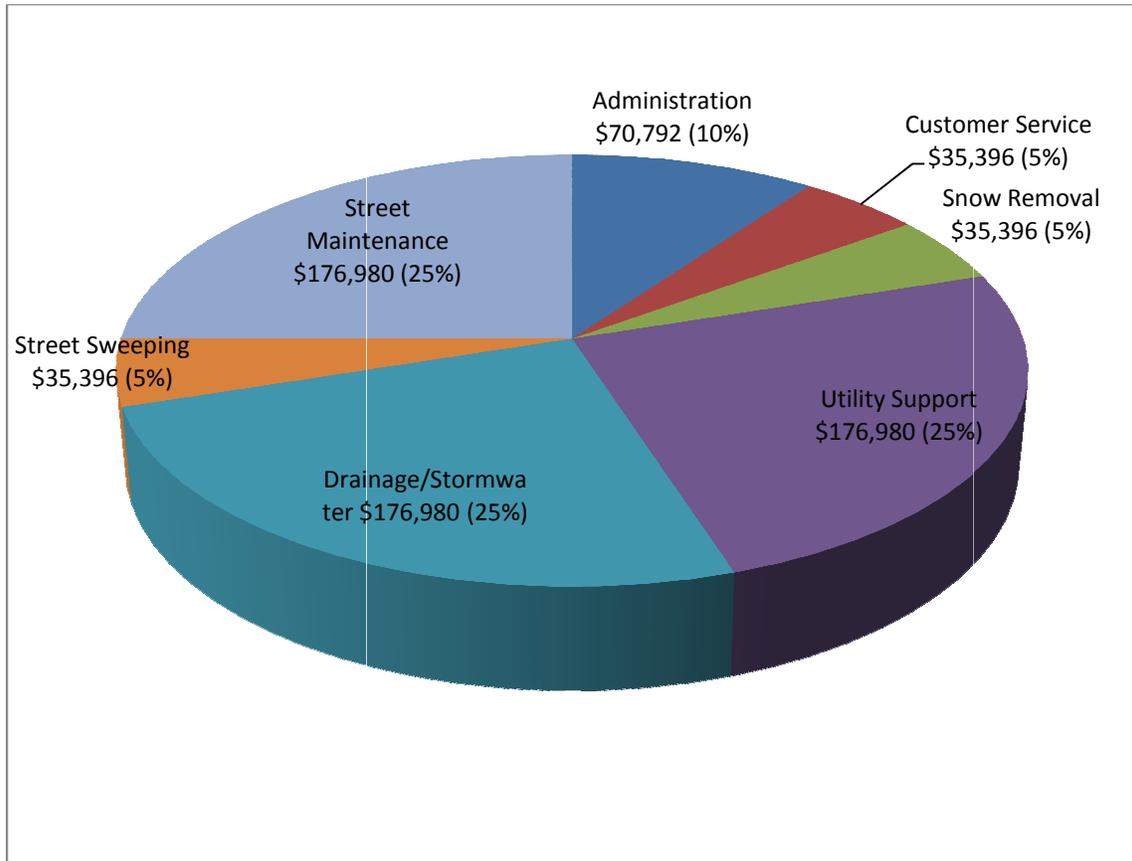
Annual Activities:

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

Revenue Breakdown \$707,918



Expense Breakdown \$707,918



Key Indicators:

Citizen Survey Data

Category	2013	2014	ICMA Avg.
Street Maintenance			
% Favorable	39%	32%	54%
Street Sweeping			
% Favorable	53%	46%	68%
Snow Removal			
% Favorable	62%	68%	70%

General Fund - 02
Expenditures

Account #	Expenditure By Department	2013 Actual	2014 Budget	2014 Estimated	2015 Budget	2016 Estimated
31 - Public Works Administration						
22100	Operating Materials & Supplies	8,216	4,500	4,500		
22800	Uniforms & Protective Clothing	852	400	400		
31100	Liability Insurance	3,848	3,597	3,597		
31300	Maintenance Agreement	5,465	5,730	5,730		
31600	Professional Services	408	10,000			
32200	Advertising & Legal Notices	140	250	250		
33100	Travel, Education & Training	677	1,400	1,000		
33600	Dues, Memberships & Subscriptions	503	500	800		
34100	Telephone	1,995	2,000	2,000		
34200	Natural Gas	3,974	4,500	4,500		
34300	Electricity	2,549	2,358	2,358		
34400	Trash Collections	300	324	324		
34500	Water Service	268	320	320		
34600	Sewer Service	677	700	700		
35100	Vehicle & Equipment Usage	3,510	3,510	3,510		
35200	Future Vehicle & Eq. Replacement	2,914	2,289	2,289		
38500	IT	88	100	100		
38710	Other Expenses	50	100	100		
46200	Equipment			7,100		
	Subtotal Charges & Services	<u>36,434</u>	<u>42,578</u>	<u>39,578</u>	<u>0</u>	<u>0</u>
	Total - Public Works Administration	<u>36,434</u>	<u>42,578</u>	<u>39,578</u>	<u>0</u>	<u>0</u>
32 - Street Maintenance						
12100	Salaries	279,256	286,406	286,406	319,468	319,468
12200	Part-Time Salaries	5,000	5,000			
12600	Cell Phone Stipend	843	840	840	1,066	1,066
13100	Overtime	4,675	3,000	3,000	3,000	3,000
14100	Social Security & Medicare	21,490	22,586	22,204	24,750	24,750
14200	Pension Contributions	13,538	14,321	14,320	15,973	15,973
15100	Group Insurance	57,881	53,769	53,769	53,546	53,546
15300	Worker's Compensation	11,380	11,650	16,104	19,436	19,436
	Subtotal Personnel	<u>394,063</u>	<u>397,572</u>	<u>394,950</u>	<u>437,240</u>	<u>437,240</u>
22100	Operating Materials & Supplies	21,449	15,000	15,000	26,000	26,000
24600	Asphalt & Other Surfacing	11,080	15,000	15,000	15,000	15,000
31100	Liability Insurance				4,753	4,753
31600	Professional Services				5,000	5,000
33100	Travel, Education & Training	218	500	500	2,000	2,000
34100	Telephone				1,625	1,625
34200	Natural Gas				4,500	4,500
34300	Electricity	28,464	26,000	26,000	29,700	29,700
34400	Trash Collections				325	325
34500	Water Service				320	320
34600	Sewer Service				500	500
35100	Vehicle & Equipment Usage	88,500	88,500	88,500	89,955	89,955
35150	Fuel Usage				16,055	16,055
35200	Future Vehicle & Eq. Replacement	56,938	62,718	62,718	74,571	74,571

36500	Medical Expenses	206	225	225	225	225
38710	Other Expenses	128	150	150	150	150
	Subtotal Charges & Services	<u>206,983</u>	<u>208,093</u>	<u>208,093</u>	<u>270,679</u>	<u>270,679</u>
	Total - Street Maintenance	<u><u>601,046</u></u>	<u><u>605,665</u></u>	<u><u>603,043</u></u>	<u><u>707,919</u></u>	<u><u>707,919</u></u>
33 - Snow & Ice Removal						
22100	Operating Materials & Supplies	4,347	3,750	3,750		
33100	Travel, Education & Training	88	500	500		
35100	Vehicle & Equipment Usage	14,000	14,000	14,000		
35200	Future Vehicle & Eq. Replacement	9,564	9,564	9,564		
	Subtotal Charges & Services	<u>27,999</u>	<u>27,814</u>	<u>27,814</u>	<u>0</u>	<u>0</u>
	Total - Snow & Ice Removal	<u><u>27,999</u></u>	<u><u>27,814</u></u>	<u><u>27,814</u></u>	<u><u>0</u></u>	<u><u>0</u></u>
36 - Parking Facilities						
34300	Electricity	1,811	1,600	1,600		
	Subtotal Charges & Services	<u>1,811</u>	<u>1,600</u>	<u>1,600</u>	<u>0</u>	<u>0</u>
	Total - Parking Facilities	<u><u>1,811</u></u>	<u><u>1,600</u></u>	<u><u>1,600</u></u>	<u><u>0</u></u>	<u><u>0</u></u>
39 - Storm Water & Drainage						
22100	Operating Materials & Supplies	7,454	1,500	2,200		
31100	Liability Insurance	860	805	805		
31600	Professional Services	0	6,000	1,500		
34300	Electricity	41	100	100		
	Subtotal Charges & Services	<u>8,355</u>	<u>8,405</u>	<u>4,605</u>	<u>0</u>	<u>0</u>
	Total - Storm Water & Drainage	<u><u>8,355</u></u>	<u><u>8,405</u></u>	<u><u>4,605</u></u>	<u><u>0</u></u>	<u><u>0</u></u>
42 - Flood Control						
22100	Operating Materials & Supplies	99				
	Subtotal Charges & Services	<u>99</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total - Flood Control	<u><u>99</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

2015 Municipal Light & Power Fund Budget

Summary:

Municipal Light and Power provides electric service to residential, commercial, industrial and wholesale customers which equates to approximately 45% of Delta's population.

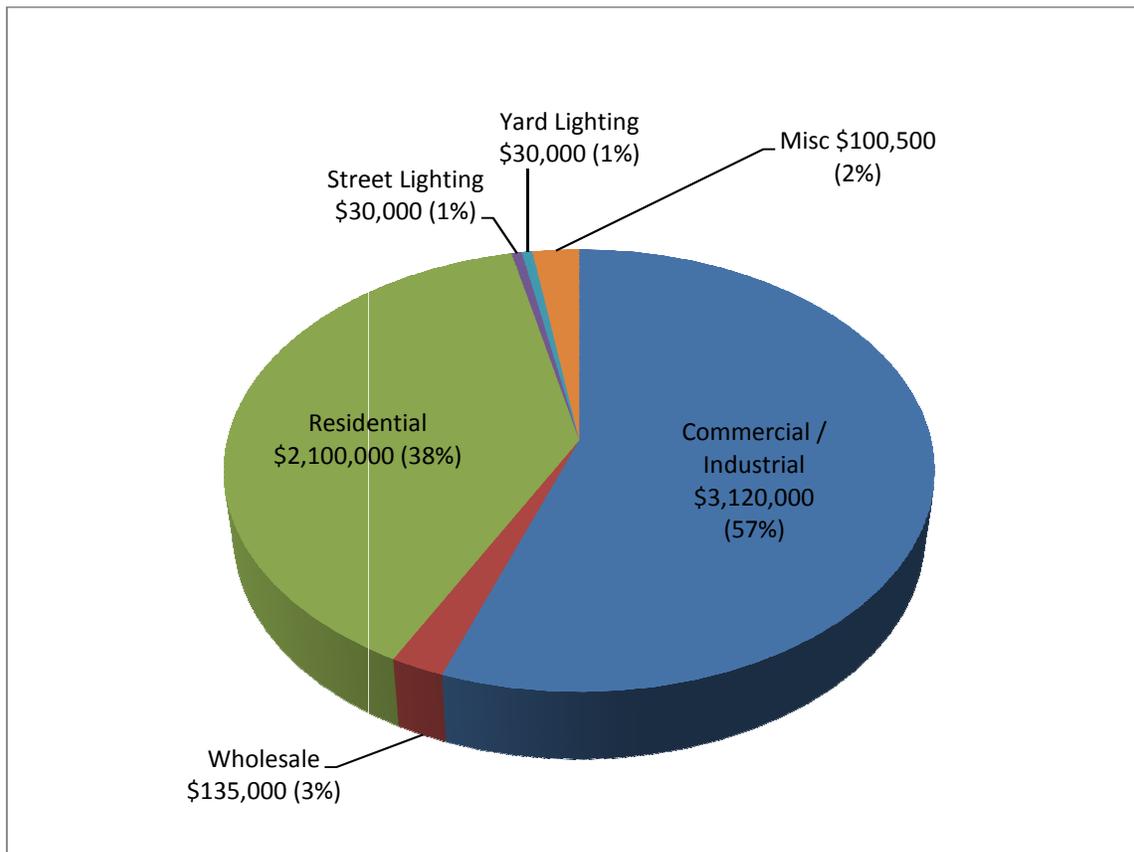
2014 Highlights:

- MEAN (City's power provider) increased the cost of purchased power to the City 9.75% in April
- MEAN (City's power provider) increased the cost of purchased power to the City 6.5% in November
- City passed on a 3% increase in rates for Commercial/Industrial customers
- City passed on an 8% increase in rates for Residential customers

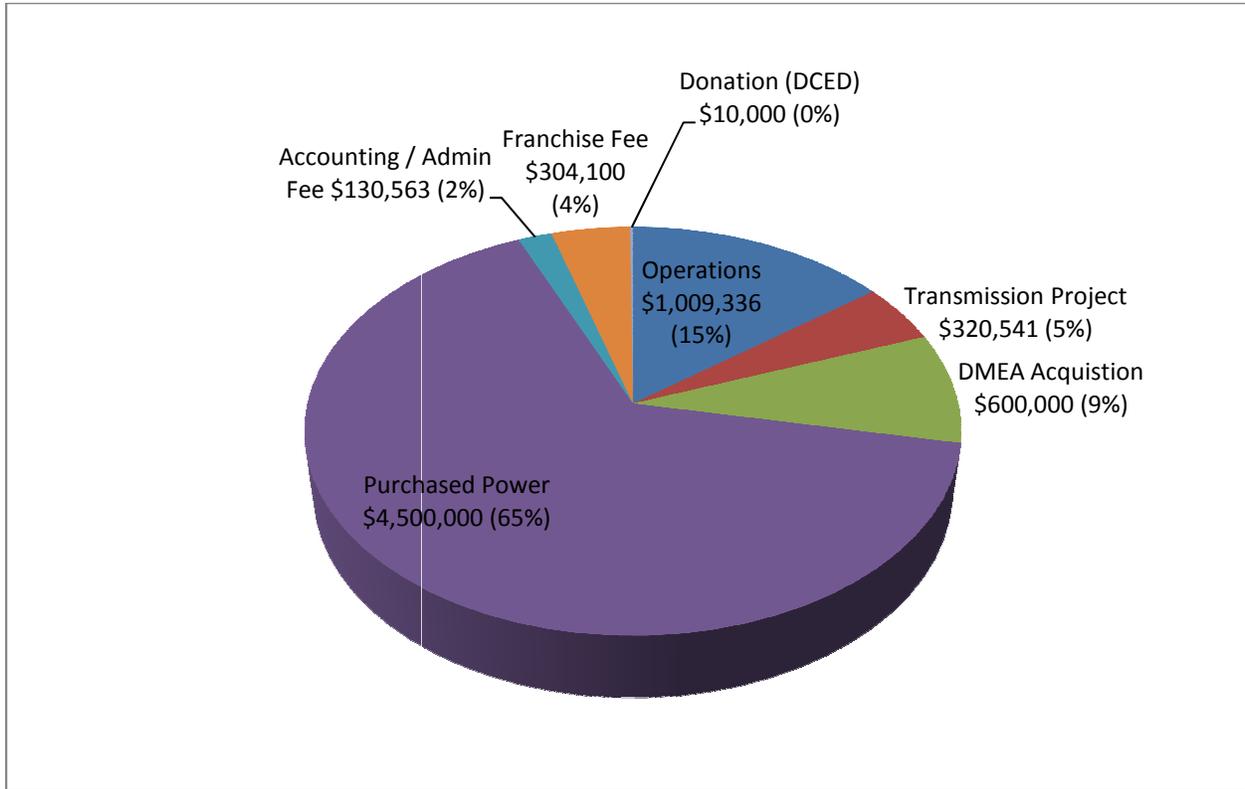
2015 Highlights:

- 10% anticipated increase in the cost of purchased power from MEAN starting in April
- City will pass on a 6% increase in rates for Commercial/Industrial customers
- City will pass on a 8% increase in rates for Residential customers
- Loss of Meadow Gold Dairies – one of the largest customers
- Proposed acquisition of Garnet Mesa and Fox Hollow Estates customers from DMEA

Revenue Breakdown \$6,232,500



Expense Breakdown \$6,874,540



Key Indicators:

	2011	2012	2013	2014**	National Avg.
Reliability Rate	99.999%	99.999%	99.999%	99.999%	99.960%
Outage Time*	5.78	7.88	7.30	6.01	210.20

*Average outage per customer per year

**Estimated

M.L.&P. Fund

	Estimated 2014	Budget 2015	Estimated 2016
Working Capital	<u>1,083,768</u>	<u>2,359,291</u>	<u>1,717,250</u>
Revenues:			
Charges & Services	5,990,430	6,122,000	6,122,000
Income from Investments	7,000	3,500	3,500
Miscellaneous	<u>1,524,344</u>	<u>107,000</u>	<u>107,000</u>
Total Revenue =	<u>7,521,774</u>	<u>6,232,500</u>	<u>6,232,500</u>
Expenditures:			
Personnel	441,809	463,341	463,340
Charges & Services	5,297,517	5,208,659	5,212,659
Capital Outlay	236,340	932,000	195,000
Debt Service	270,585	270,541	270,508
Transfers to Other Funds	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures =	<u>6,246,251</u>	<u>6,874,541</u>	<u>6,141,507</u>
Working Capital	2,359,291	1,717,250	1,808,243

Municipal Light & Power Fund - 41
Revenue - 00

Account #	Revenues by Source	2013 Actual	2014 Budget	2014 Estimated	2015 Budget	2016 Estimated
Charges & Services						
64410	Commercial User Charges	3,465,973	3,400,000	3,500,000	3,460,000	3,460,000
64415	Wholesale User Charges	128,488	134,250	150,000	135,000	135,000
64420	Residential User Charges	1,983,507	2,240,000	2,240,000	2,420,000	2,420,000
64440	Street Lighting Charges	30,327	30,430	30,430	33,000	33,000
64450	Yard Lighting Charges	30,347	30,000	30,000	34,000	34,000
64490	Other Charges For Services	40,105	40,000	40,000	40,000	40,000
	Subtotal Charges & Services	<u>5,678,747</u>	<u>5,874,680</u>	<u>5,990,430</u>	<u>6,122,000</u>	<u>6,122,000</u>
Income From Investments						
66110	Interest On Investments	6,316	7,000	7,000	3,500	3,500
	Subtotal Income From Investments	<u>6,316</u>	<u>7,000</u>	<u>7,000</u>	<u>3,500</u>	<u>3,500</u>
Miscellaneous Revenues						
63330	Other State Grants		75,000			
66230	Other Rental	13,503	6,500	6,500	6,500	6,500
66520	Sale Of Supplies & Materials		500	500	500	500
66570	Other Revenues	27,497	20,000	112,309	100,000	100,000
66575	MEAN - Capacity Credit	31,072				
66576	DMEA/Tri-State			1,400,863		
67220	Insurance Recoveries			4,172		
	Subtotal Miscellaneous Revenues	<u>72,072</u>	<u>102,000</u>	<u>1,524,344</u>	<u>107,000</u>	<u>107,000</u>
Total: Municipal Light & Power Fund		<u><u>5,757,135</u></u>	<u><u>5,983,680</u></u>	<u><u>7,521,774</u></u>	<u><u>6,232,500</u></u>	<u><u>6,232,500</u></u>

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

Account #	Expenditure By Department	2013 Actual	2014 Budget	2014 Estimated	2015 Budget	2016 Estimated
35 - Substations						
31600	Professional Services	21,393	60,000	64,000	60,000	5,000
	Subtotal Capital Outlay	21,393	60,000	64,000	60,000	5,000
	Total Substations	<u>21,393</u>	<u>60,000</u>	<u>64,000</u>	<u>60,000</u>	<u>5,000</u>
36 - Transmission Project						
31600	Professional Services	840,542		12,340	50,000	50,000
38910	Principal Expense	139,489	145,995	145,995	152,667	159,650
38920	Interest Expense	132,898	124,590	124,590	117,874	110,858
	Subtotal Charges & Services	1,112,929	270,585	282,925	320,541	320,508
	Total Transmission Project	<u>1,112,929</u>	<u>270,585</u>	<u>282,925</u>	<u>320,541</u>	<u>320,508</u>
40 - Transmission System Rebuilding						
24400	Construction Materials & Supplies	30,980	200,000	110,000	100,000	125,000
31600	Professional Services				50,000	5,000
	Subtotal Capital Outlay	30,980	200,000	110,000	150,000	130,000
	Total Transmission System Rebuilding	<u>30,980</u>	<u>200,000</u>	<u>110,000</u>	<u>150,000</u>	<u>130,000</u>
41 - Street Lighting						
24400	Construction Materials & Supplies		5,000	5,000	5,000	5,000
	Subtotal Capital Outlay	0	5,000	5,000	5,000	5,000
	Total Street Lighting	<u>0</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
45 - Transmission & Distribution Extensions (DMEA)						
24400	Construction Materials & Supplies	463,536			600,000	
	Subtotal Capital Outlay	463,536	0	0	600,000	0
	Total Transmission & Distribution Extensions (DMEA)	<u>463,536</u>	<u>0</u>	<u>0</u>	<u>600,000</u>	<u>0</u>

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

Account #	Expenditure By Department	2013 Actual	2014 Budget	2014 Estimated	2015 Budget	2016 Estimated
51 - Purchased Power						
31910	WAPA Bureau	162,706	200,000	200,000	200,000	204,000
31940	Municipal Energy Agency	3,454,834	3,905,000	4,412,650	4,300,000	4,300,000
	Subtotal Charges & Services	3,617,540	4,105,000	4,612,650	4,500,000	4,504,000
	Total Purchased Power	<u>3,617,540</u>	<u>4,105,000</u>	<u>4,612,650</u>	<u>4,500,000</u>	<u>4,504,000</u>
53 - Power Generation						
12100	Regular Salaries	65,357				
12600	Cell Phone Stipend	124				
13100	Overtime	223				
14100	Social Security	4,758				
14200	Pension Contribution	2,393				
15100	Group Insurance	19,578				
15300	Worker's Compensation	2,453				
	Subtotal Personnel Services	94,886	0	0	0	0
22100	Operating Materials & Supplies	2,593				
22800	Uniforms & Protective Clothing	1,737				
24200	Repair Parts & Materials	2,178				
25200	Fuel Oil	6,349				
25300	Oil & Lubricants	3,193				
31600	Professional Services	854				
32200	Advertising & Legal Notices	48				
33100	Travel, Education & Training	1,569				
33600	Dues, Memberships & Subscriptions	2,771				
34100	Telephone	6,052				
34200	Natural Gas	17,723				
34900	Alarm Systems	162				
35300	Repairs & Maintenance	2,656				
36500	Medical Services	136				
37100	Lease Expense	2,613				
38500	IT	132				
38710	Other Expenses	288				
38840	Energy Audit Program					
	Subtotal Charges & Services	51,054	0	0	0	0
42100	Buildings & Improvements	7,188	30,000	30,000		
46200	Equipment					
	Subtotal Capital Outlay	7,188	30,000	30,000	0	0
	Total: Power Generation	<u>153,128</u>	<u>30,000</u>	<u>30,000</u>	<u>0</u>	<u>0</u>

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

Account #	Expenditure By Department	2013 Actual	2014 Budget	2014 Estimated	2015 Budget	2016 Estimated
55 - Transmission & Distribution						
12100	Regular Salaries	256,118	325,832	325,832	350,148	350,148
12200	Part-Time Salaries	1,200				
12600	Cell Phone Stipend	766	760	760	1,148	1,148
13100	Overtime	2,319	2,500	2,500	2,500	2,500
14100	Social Security	18,989	25,176	25,176	27,066	27,066
14200	Pension Contribution	12,230	16,292	16,292	17,507	17,507
15100	Group Insurance	44,296	64,547	64,547	58,268	58,268
15300	Worker's Compensation	6,403	7,548	6,703	6,703	6,703
	Subtotal Personnel Services	<u>342,321</u>	<u>442,654</u>	<u>441,809</u>	<u>463,340</u>	<u>463,340</u>
22100	Operating Materials & Supplies	4,105	7,500	7,500	10,000	10,000
22800	Uniforms & Protective Clothing	1,113	2,000	2,000	2,000	2,000
24300	Street Lights Supplies	2,160	3,500	3,500	3,500	3,500
31300	Maintenance Agreement	375	1,000	1,000	1,000	1,000
31600	Professional Services	24,267	35,000	35,000	50,000	50,000
33100	Travel, Education & Training	2,050	5,000	5,000	5,000	5,000
33600	Dues, Memberships & Subscriptions	2,057	4,000	5,500	6,000	6,000
34100	Telephone	1,927	7,000	7,000	7,000	7,000
35100	Vehicle & Equipment Use & Maint.	42,174	42,174	42,174	34,069	34,069
35150	Fuel Usage				8,105	8,105
35200	Future Vehicle & Eq. Replacement	35,650	36,944	36,944	36,944	36,944
35300	Repairs & Maintenance	20,867	37,000	37,000	37,000	37,000
36500	Medical Services	252	250	250	250	250
37100	Lease Expenses		3,000	3,000	3,000	3,000
38510	IT				400	400
38710	Other Expenses		500	500	500	500
	Subtotal Charges & Services	<u>136,997</u>	<u>184,868</u>	<u>186,368</u>	<u>204,768</u>	<u>204,768</u>
42100	Buildings & Improvements		65,000	10,000	60,000	
46200	Equipment	4,878	5,000	5,000	7,000	5,000
	Subtotal Capital Outlay	<u>4,878</u>	<u>70,000</u>	<u>15,000</u>	<u>67,000</u>	<u>5,000</u>
	Total: Transmission & Distribution	<u><u>484,196</u></u>	<u><u>697,522</u></u>	<u><u>643,177</u></u>	<u><u>735,108</u></u>	<u><u>673,108</u></u>

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

Account #	Expenditure By Department	2013 Actual	2014 Budget	2014 Estimated	2015 Budget	2016 Estimated
57 - Fiber Optic						
24400	Construction Materials & Supplies		100,000			
	Subtotal Charges & Services	0	100,000	0	0	0
	Total: Fiber Optic	<u>0</u>	<u>100,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
58 - Administration & General						
31100	Liability Insurance	6,616	6,184	6,184	6,698	6,698
31410	Accounting & Administration Fee	130,000	130,563	130,563	130,563	130,563
31430	Franchise Tax Equivalents	279,791	291,734	297,522	304,100	304,100
31600	Professional Services	337		100	100	100
32100	Postage	35,109	20,500	10,000	10,000	10,000
33100	Travel Education & Training	3,434	4,500	4,500	4,500	4,500
33600	Dues, Memberships & Subscriptions	443	400	400	400	400
34200	Natural Gas		3,300	5,000	3,300	3,300
34400	Trash Collections	300	330	330	330	330
34500	Water Service	547	600	600	600	600
34600	Sewer Service	282	300	300	300	300
38400	Donations & Contributions	10,000	10,000	10,000	10,000	10,000
38705	MEAN Litigation	158,488	32,000	32,000	32,000	32,000
38710	Other Expenses	576	1,000	1,000	1,000	1,000
38720	Insurance Deductible					
	Subtotal Charges & Services	625,923	501,411	498,499	503,891	503,891
	Total: Administration & General	<u>625,923</u>	<u>501,411</u>	<u>498,499</u>	<u>503,891</u>	<u>503,891</u>
94 & 95 - Transfers/Contributions To Other Funds						
39002	Transfer To General Fund	500,000				
39048	Transfer To Golf Course	472,079				
	Total: Transfers To Other Funds	<u>972,079</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total: Municipal Light & Power Fund		<u><u>7,481,704</u></u>	<u><u>5,969,518</u></u>	<u><u>6,246,251</u></u>	<u><u>6,874,540</u></u>	<u><u>6,141,507</u></u>

Residential		Old Rate	New Rate	Difference	% Increase	DMEA Current 2012	Difference	% Less
	Avg. Usage							
	700 kWh	\$65.87	\$70.00	\$4.13	5.90%	\$25.00		
	Base	\$17.00	\$20.00	\$3.00	15.00%	\$0.10320		
	Total Monthly Bill	\$82.87	\$90.00	\$7.13	7.92%	\$97.24	(\$7.24)	-7.45%
	Total Annual Increase			\$85.56				
Small Commercial		Old Rate	New Rate	Difference		DMEA Current 2012	Difference	
	Avg. Usage							
	2500 kWh	\$231.25	\$247.25	\$16.00	6.47%	\$25.00		
	Base	\$25.00	\$25.00	\$0.00	0.00%	\$0.10680		
	Total Monthly Bill	\$256.25	\$272.25	\$16.00	5.88%	\$292.00	(\$19.75)	-6.76%
	Total Annual Increase			\$192.00				
Large Commercial		Old Rate	New Rate	Difference		DMEA Current 2012	Difference	
	Avg. Usage							
	2500 kWh	\$231.25	\$247.25	\$16.00	6.47%	\$35.00		
	Base	\$41.00	\$41.00	\$0.00	0.00%	\$0.10680		
	Total Monthly Bill	\$272.25	\$288.25	\$16.00	5.55%	\$302.00	(\$13.75)	-4.55%
	Total Annual Increase			\$192.00				

2015 Sewer Fund Budget

Summary:

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

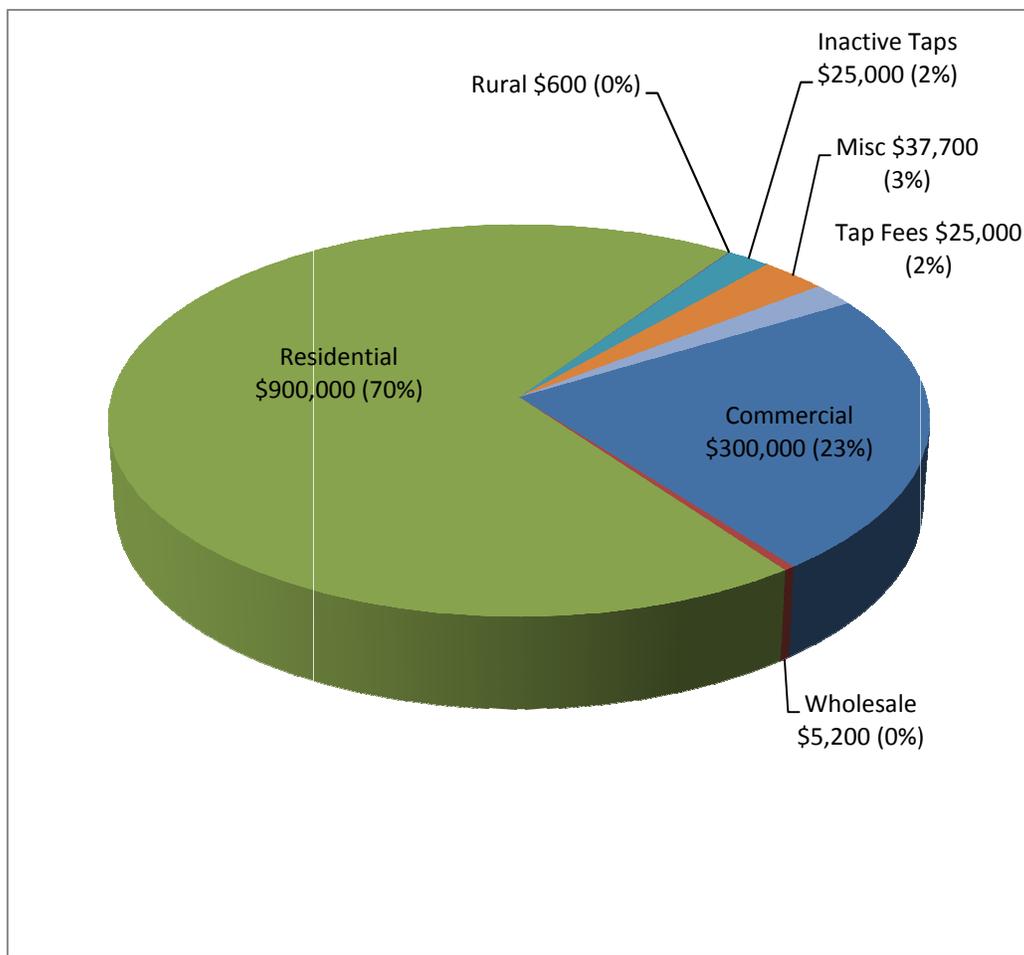
2014 Highlights:

- 6% increase in rates for Commercial, Industrial, and Residential customers
- Extensive investigation for Infiltration/Inflow.
- Replacement of HVAC system and repair of asphalt pad at the treatment plant planned.

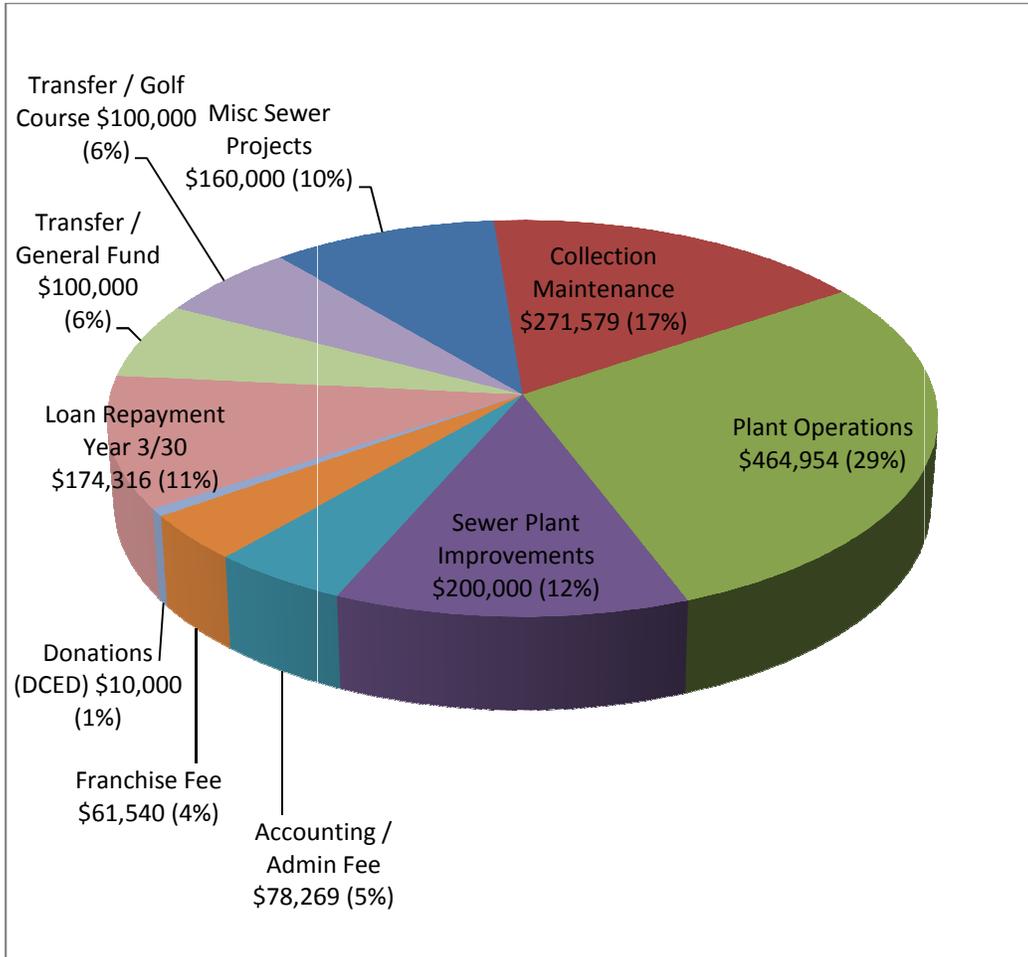
2015 Highlights:

- Continued investigation for Infiltration/Inflow.
- Replacement of the grit chamber at the wastewater plant.

Revenue Breakdown \$1,293,500



Expense Breakdown \$1,620,658



Key Indicators:

	2011	2012	2013	2014
Sewer treated at plant (gal)	378,140,000	371,570,000	358,770,000	350,000,000*
# of sewer backups	2	4	2	2
# of State violations	0	0	0	0

*Estimated

Sewer Fund

	Estimated 2014	Budget 2015	Estimated 2016
Working Capital	<u>2,480,142</u>	<u>2,341,258</u>	<u>2,014,100</u>
Revenues:			
Charges & Services	1,237,300	1,237,300	1,237,300
Income from Investments	5,000	3,000	5,000
Miscellaneous	<u>185,750</u>	<u>53,200</u>	<u>53,200</u>
Total Revenue =	1,428,050	1,293,500	1,295,500
Expenditures:			
Personnel	354,784	337,147	337,147
Charges & Services	802,834	809,195	608,095
Capital Outlay	35,000	100,000	30,000
Debt Service	174,316	174,316	174,316
Transfers to Other Funds	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>
Total Expenditures =	1,566,934	1,620,658	1,349,558
Working Capital	2,341,258	2,014,100	1,960,042

Sewer Fund - 42
Revenue - 00

Account #	Revenues by Source	2013 Actual	2014 Budget	2014 Estimated	2015 Budget	2016 Estimated
Charges & Services						
64410	Commercial User Charges	306,412	360,000	300,000	300,000	300,000
64415	Wholesale User Charges	4,367	5,200	5,200	5,200	5,200
64420	Residential User Charges	893,192	900,000	900,000	900,000	900,000
64430	Rural User Charges	564	900	600	600	600
64460	Inactive Tap User Fees	23,994	25,000	25,000	25,000	25,000
64490	Other Charges For Services	7,401	6,500	6,500	6,500	6,500
	Subtotal Charges & Services	<u>1,235,930</u>	<u>1,297,600</u>	<u>1,237,300</u>	<u>1,237,300</u>	<u>1,237,300</u>
Income From Investments						
66110	Interest On Investments	4,666	5,000	5,000	3,000	5,000
	Subtotal Income From Investments	<u>4,666</u>	<u>5,000</u>	<u>5,000</u>	<u>3,000</u>	<u>5,000</u>
Miscellaneous Revenues						
66230	Other Rental	3,500	4,200	5,000	4,200	4,200
66410	System Investment Fees	29,900	25,000	156,750	25,000	25,000
66570	Other Revenues	8,849	12,000	24,000	24,000	24,000
	Subtotal Miscellaneous Revenues	<u>42,249</u>	<u>41,200</u>	<u>185,750</u>	<u>53,200</u>	<u>53,200</u>
Total: Sewer Fund		<u>1,282,845</u>	<u>1,343,800</u>	<u>1,428,050</u>	<u>1,293,500</u>	<u>1,295,500</u>

Sewer Fund - 42
Expenditures

Account #	Expenditure By Department	2013 Actual	2014 Budget	2014 Estimated	2015 Budget	2016 Estimated
32 - Sewer Pretreatment						
12100	Regular Salaries	42,673	46,342			
12600	Cell Phone Stipend	144	320			
13100	Overtime					
14100	Social Security	3,239	3,570			
14200	Pension Contribution	2,093	2,317			
15100	Group Insurance	5,538	6,176			
15300	Worker's Compensation	1,415	1,285			
	Subtotal Personnel Services	<u>55,102</u>	<u>60,010</u>	<u>0</u>	<u>0</u>	<u>0</u>
22100	Operating Materials & Supplies	177	400			
31600	Professional Services	3,820	3,000			
33100	Travel, Education & Training	560	1,000			
33600	Dues, Memberships, & Subscriptions	50	50			
34300	Electricity	743	937			
35100	Vehicle Equipment Use & Maint.	3,305	3,305			
35200	Future Vehicle & Eq. Replacement	800	917			
38710	Other Expenses		300			
	Subtotal Charges & Services	<u>9,455</u>	<u>9,909</u>	<u>0</u>	<u>0</u>	<u>0</u>
46200	Equipment					
	Subtotal Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total: Sewer Pretreatment	<u><u>64,557</u></u>	<u><u>69,919</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>
33 - Miscellaneous Sewer Extensions						
24400	Construction Materials & Supplies	15,356	150,000	15,000	150,000	150,000
31600	Professional Services		10,000	3,000	10,000	10,000
	Subtotal Materials & Supplies	<u>15,356</u>	<u>160,000</u>	<u>18,000</u>	<u>160,000</u>	<u>160,000</u>
	Total: Miscellaneous Sewer Ext.	<u><u>15,356</u></u>	<u><u>160,000</u></u>	<u><u>18,000</u></u>	<u><u>160,000</u></u>	<u><u>160,000</u></u>
34 - Sewer Collection						
12100	Regular Salaries	82,123	73,868	73,868	69,441	69,441
12600	Cell Phone Stipend		0	200		
13100	Overtime	2,442	3,000	1,000	1,000	1,000
14100	Social Security	6,286	5,880	5,743	5,389	5,389
14200	Pension Contribution	4,082	3,693	3,693	3,472	3,472
15100	Group Insurance	12,879	11,724	11,724	9,749	9,749
15300	Worker's Compensation	1,546	2,049	4,428	4,425	4,425
	Subtotal Personnel Services	<u>109,358</u>	<u>100,215</u>	<u>100,656</u>	<u>93,476</u>	<u>93,476</u>

**Sewer Fund - 42
Expenditures**

Account #	Expenditure By Department	2013 Actual	2014 Budget	2014 Estimated	2015 Budget	2016 Estimated
22100	Operating Materials & Supplies	8,269	7,500	7,500	8,000	8,000
22800	Uniforms & Protective Clothing	100	200	200	1,000	500
24200	Repair Parts & Materials	9,109	4,500	1,000	1,000	1,000
31300	Maintenance Agreement	1,200	1,200	1,200	1,200	1,200
31600	Professional Services	643	1,000	1,500	4,000	4,000
33100	Travel, Education & Training	85	200	200	1,200	1,200
33600	Dues, Memberships, & Subscriptions				50	50
34100	Telephone	1,169	4,000	4,000	4,000	4,000
34200	Natural Gas	1,042	670	2,000	2,000	2,000
34300	Electricity	4,932	6,390	5,000	5,000	5,000
35100	Vehicle & Equipment Use & Maint.	31,560	31,560	31,560	28,200	28,200
35150	Fuel Usage				6,665	6,665
35200	Future Vehicle & Eq. Replacement	15,700	15,860	15,860	16,765	16,765
35300	Repairs & Maintenance	104				
37100	Lease Expense	913			1,000	1,000
38710	Other Expenses	267	50	200	500	500
	Subtotal Charges & Services	<u>75,093</u>	<u>73,130</u>	<u>70,220</u>	<u>80,580</u>	<u>80,080</u>
46200	Equipment	<u>8,260</u>	<u>10,000</u>	<u>10,000</u>	<u>70,000</u>	
	Subtotal Capital Outlay	<u>8,260</u>	<u>10,000</u>	<u>10,000</u>	<u>70,000</u>	<u>0</u>
	Total: Sewer Collection	<u><u>192,711</u></u>	<u><u>183,345</u></u>	<u><u>180,876</u></u>	<u><u>244,056</u></u>	<u><u>173,556</u></u>
36 - Sewer Plant Operations						
12100	Regular Salaries	188,664	183,550	183,550	175,407	175,407
12600	Cell Phone Stipend	442	1,080	1,080	827	827
13100	Overtime	179	500			
14100	Social Security	14,093	14,162	14,124	13,482	13,482
14200	Pension Contribution	9,495	9,178	9,178	8,770	8,770
15100	Group Insurance	46,549	41,107	41,107	40,096	40,096
15300	Worker's Compensation	1,041	2,866	5,089	5,089	5,089
	Subtotal Personnel Services	<u>260,463</u>	<u>252,443</u>	<u>254,128</u>	<u>243,671</u>	<u>243,671</u>

Sewer Fund - 42
Expenditures

Account #	Expenditure By Department	2013 Actual	2014 Budget	2014 Estimated	2015 Budget	2016 Estimated
22100	Operating Materials & Supplies	6,404	5,000	5,000	9,000	9,000
22200	Chemicals & Lab Supplies	22,129	25,000	25,000	25,000	25,000
22800	Uniforms & Protective Clothing	842	540	540	540	540
24200	Repair Parts & Materials	11,259	8,000	8,000	8,000	8,000
25100	Gas & Diesel	1,543	2,000	2,000	2,000	2,000
25300	Oil & Lubricants	1,506	1,720	1,720	1,720	1,720
31600	Professional Services	13,519	15,000	15,000	15,000	15,000
31820	Discharge Permits	6,524	7,000	7,000	7,000	7,000
33100	Travel, Education & Training	93	1,000	1,000	1,000	1,000
33600	Dues, Memberships, & Subscriptions	242	600	600	600	600
34100	Telephone	2,883	2,500	2,500	2,500	2,500
34200	Natural Gas		15,000	15,000	15,000	15,000
34300	Electricity	100,488	75,000	75,000	75,000	75,000
34400	Trash Collections	900	1,000	1,000	1,000	1,000
34500	Water Service	3,414	3,200	3,200	3,200	3,200
34600	Sewer Service	282	300	300	300	300
34900	Alarm Systems		440	440	440	440
35100	Vehicle & Equipment Use & Maint.	4,200	4,200	4,200	1,825	1,825
35150	Fuel Usage				2,375	2,375
35200	Future Vehicle & Eq. Replacement	10,012	10,508	10,508	10,508	10,508
35300	Repairs & Maintenance	21,602	8,700	8,700	8,700	8,700
36500	Medical Services		25	25	25	25
38500	IT	37	50	50	50	50
38710	Other Expenses	236	500	500	500	500
	Subtotal Charges & Services	<u>208,115</u>	<u>187,283</u>	<u>187,283</u>	<u>191,283</u>	<u>191,283</u>
46200	Equipment	<u>5,536</u>	<u>25,000</u>	<u>25,000</u>	<u>30,000</u>	<u>30,000</u>
	Subtotal Capital Outlay	<u>5,536</u>	<u>25,000</u>	<u>25,000</u>	<u>30,000</u>	<u>30,000</u>
	Total: Sewer Plant Operations	<u><u>474,114</u></u>	<u><u>464,726</u></u>	<u><u>466,411</u></u>	<u><u>464,954</u></u>	<u><u>464,954</u></u>

**Sewer Fund - 42
Expenditures**

Account #	Expenditure By Department	2013 Actual	2014 Budget	2014 Estimated	2015 Budget	2016 Estimated
38 - Plant Expansion						
31600	Professional Services	207,098	500,000	350,000	200,000	
	Subtotal Charges & Services	207,098	500,000	350,000	200,000	0
	Total: Plant Expansion	<u>207,098</u>	<u>500,000</u>	<u>350,000</u>	<u>200,000</u>	<u>0</u>
39 - Sewer Administration & General						
31100	Liability Insurance	14,175	13,322	13,322	11,623	11,623
31410	Accounting & Administration Fee	85,000	78,269	78,269	78,269	78,269
31430	Franchise Tax Equivalents	60,925	64,555	61,540	61,540	61,540
31200	Postage		4,600	4,600	8,500	8,500
32200	Advertising	25	25	25	25	25
33100	Travel, Education & Training	35	400	400	1,000	400
33600	Dues, Memberships & Subscriptions	666	500	500	500	500
34100	Telephone	258	225	225	225	225
38400	Donations & Contributions	10,000	10,000	10,000	10,000	10,000
38500	IT	220	250	250	250	250
38710	Other Expenses	2,959	3,200	6,000	3,200	3,200
38720	Insurance Deductible	2,896	2,200	2,200	2,200	2,200
	Subtotal Charges & Services	177,159	177,546	177,331	177,332	176,732
	Total: Sewer Admin. & General	<u>177,159</u>	<u>177,546</u>	<u>177,331</u>	<u>177,332</u>	<u>176,732</u>
90 - Sewer Fund Non-Departmental						
38910	Principal Payments	90,287	93,452	93,452	96,754	99,962
38920	Interest Expense	84,186	80,864	80,864	77,562	74,354
	Subtotal Prin. & Int. Charges	174,473	174,316	174,316	174,316	174,316
	Total: Sewer Non-Departmental	<u>174,473</u>	<u>174,316</u>	<u>174,316</u>	<u>174,316</u>	<u>174,316</u>
95 - Transfers To Other Funds						
39002	Transfer to General Fund		100,000	100,000	100,000	100,000
39048	Transfer to Golf Course Fund		100,000	100,000	100,000	100,000
	Total: Transfers to Other Funds	<u>0</u>	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>
Total: Sewer Fund		<u>1,305,468</u>	<u>1,929,851</u>	<u>1,566,934</u>	<u>1,620,658</u>	<u>1,349,558</u>

2014 Water Fund Budget

Summary:

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

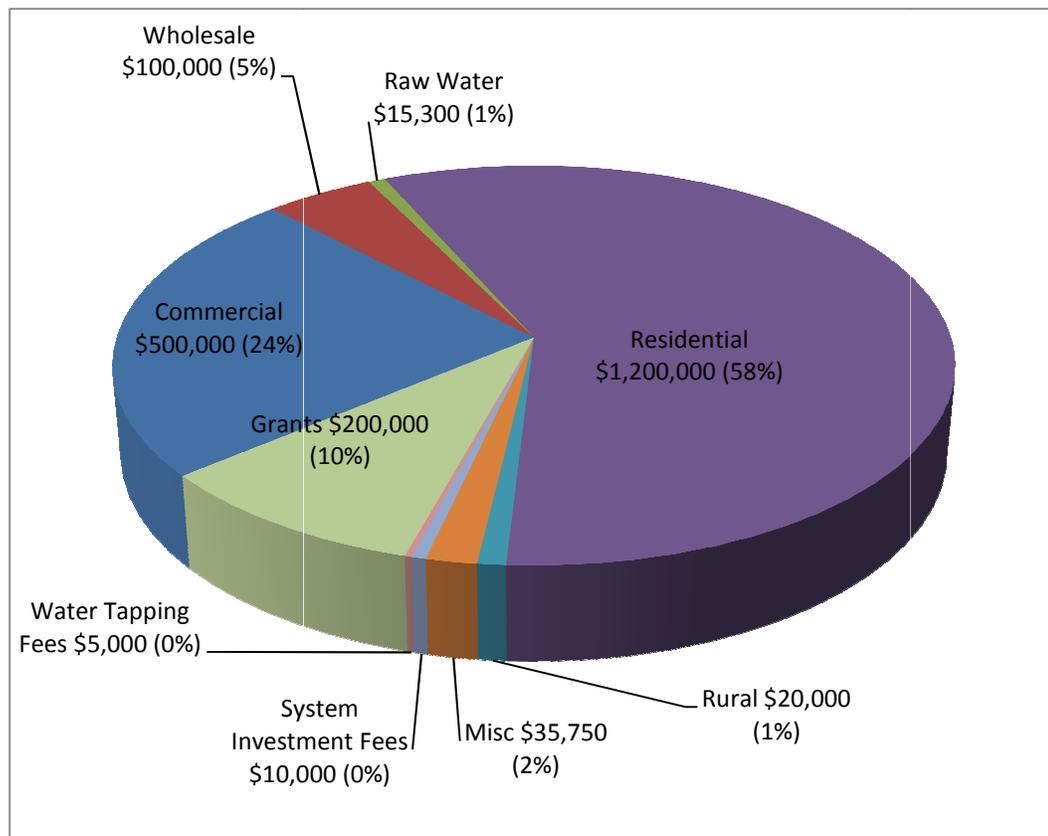
2014 Highlights:

- 8% increase in rates for Commercial/Industrial customers
- 7% increase in rates for Residential customers
- Replaced old 4" diameter steel line on Vine/7th/Hwy. 348 with new 6" diameter plastic

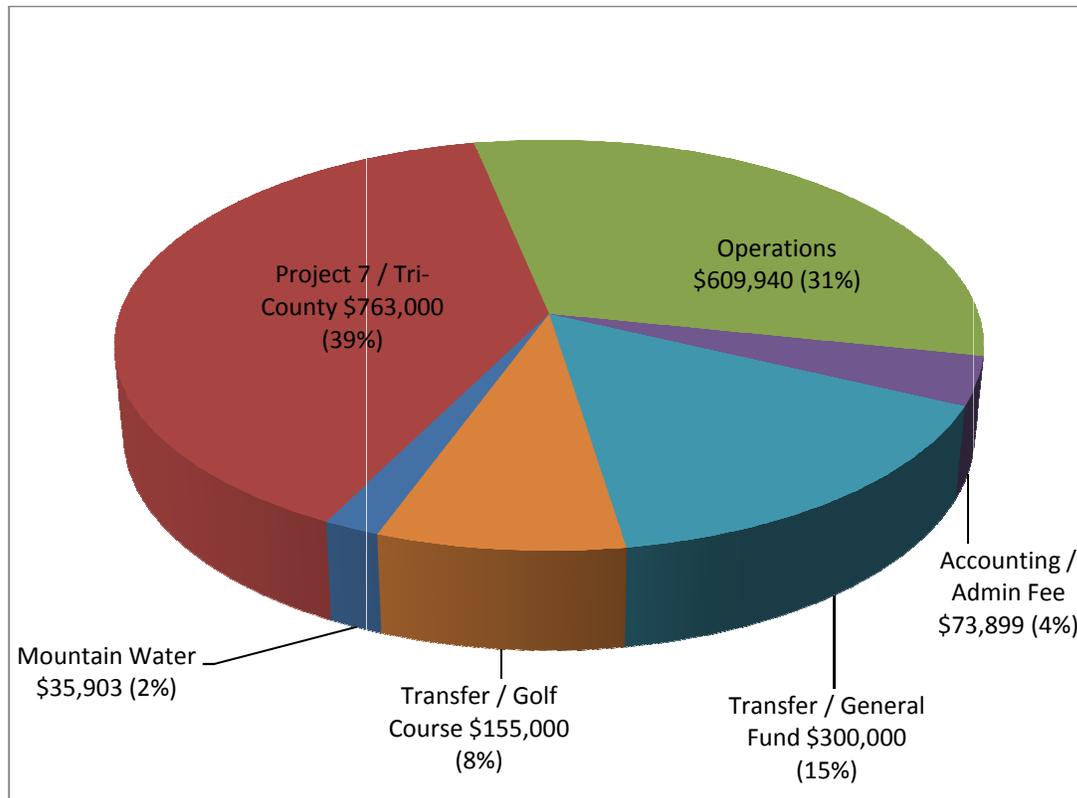
2015 Highlights:

- Proposed installation of new smart valve at Pioneer/Hwy. 50
- Proposed installation of new booster pump station at Pioneer/13th Street

Revenue Breakdown \$2,086,050



Expense Breakdown \$2,479,507



Key Indicators:

	2011	2012	2013	2014**	National Avg.
Water Purchased*	501,342,000	541,178,000	505,136,000	579,430,000	N/A
Water sold*	461,254,000	494,019,000	444,436,000	495,648,000	N/A
% unaccounted water loss	8.00%	8.71%	12.02%	14%	14%

*gallons

** Estimated

Water Fund

	Estimated 2014	Budget 2015	Estimated 2016
Working Capital	<u>2,204,036</u>	<u>1,890,826</u>	<u>1,497,370</u>
Revenues:			
Charges & Services	1,837,800	1,837,300	1,837,300
Income from Investments	2,800	2,500	2,500
Miscellaneous	<u>122,050</u>	<u>246,250</u>	<u>46,250</u>
Total Revenue =	<u>1,962,650</u>	<u>2,086,050</u>	<u>1,886,050</u>
Expenditures:			
Personnel	425,049	403,947	403,947
Charges & Services	1,145,811	1,160,560	1,149,294
Capital Outlay	250,000	460,000	260,000
Transfers to Other Funds	<u>455,000</u>	<u>455,000</u>	<u>455,000</u>
Total Expenditures =	<u>2,275,860</u>	<u>2,479,507</u>	<u>2,268,241</u>
Working Capital	1,890,826	1,497,370	1,115,179

Water Fund - 45
Revenue - 00

Account #	Revenues by Source	2013 Actual	2014 Budget	2014 Estimated	2015 Budget	2016 Estimated
Charges & Services						
64410	Commercial User Charges	511,989	600,000	500,000	500,000	500,000
64415	Wholesale User Charges	84,277	115,000	100,000	100,000	100,000
64416	Raw Water	40,600	15,300	15,300	15,300	15,300
64417	Tri County Augmentation	3,075				
64420	Residential User Charges	1,151,251	1,300,000	1,200,000	1,200,000	1,200,000
64430	Rural User Charges	20,421	22,000	20,500	20,000	20,000
64490	Other Charges For Services	2,208	3,500	2,000	2,000	2,000
	Subtotal Charges & Services	<u>1,813,821</u>	<u>2,055,800</u>	<u>1,837,800</u>	<u>1,837,300</u>	<u>1,837,300</u>
Income From Investments						
66110	Interest On Investments	4,378	3,000	2,800	2,500	2,500
	Subtotal Income From Investments	<u>4,378</u>	<u>3,000</u>	<u>2,800</u>	<u>2,500</u>	<u>2,500</u>
Miscellaneous Revenues						
63330	State Grant				200,000	
66230	Other Rental	751	750	750	750	750
66410	System Investment Fees	16,500	10,000	74,600	10,000	10,000
66411	Water Tapping Fee	2,800	5,000	6,200	5,000	5,000
66520	Sale Of Supplies & Materials	743	500	500	500	500
66570	Other Revenues	15,048	12,000	40,000	30,000	30,000
	Subtotal Miscellaneous Revenues	<u>35,842</u>	<u>28,250</u>	<u>122,050</u>	<u>246,250</u>	<u>46,250</u>
Total: Water Fund		<u><u>1,854,041</u></u>	<u><u>2,087,050</u></u>	<u><u>1,962,650</u></u>	<u><u>2,086,050</u></u>	<u><u>1,886,050</u></u>

**Water Fund - 45
Expenditures**

Account #	Expenditure By Department	2013 Actual	2014 Budget	2014 Estimated	2015 Budget	2016 Estimated
41 - Source Of Supply						
22100	Operating Materials & Supplies	123	234	234	500	234
24200	Repair Parts & Materials	2,850	4,500	4,500	4,500	4,500
31600	Professional Services	1,039	3,000	3,000	6,000	3,000
31970	Tri-County (Dallas) Contract	311,222	313,000	313,000	313,000	313,000
33600	Dues,Memberships & Subscriptions	7,884	8,000	8,100	8,100	8,100
35100	Vehicle & Equipment Use & Maint.	11,250	11,250	11,250	11,135	11,135
35150	Fuel Usage				115	115
35200	Future Vehicle & Eq. Replacement	5,800	5,553	5,553	5,553	5,553
	Subtotal Charges & Services	<u>340,168</u>	<u>345,537</u>	<u>345,637</u>	<u>348,903</u>	<u>345,637</u>
	Total: Source Of Supply	<u>340,168</u>	<u>345,537</u>	<u>345,637</u>	<u>348,903</u>	<u>345,637</u>
43 - Water Treatment						
31600	Professional Services	429,366	450,000	450,000	450,000	450,000
	Subtotal Charges & Services	<u>429,366</u>	<u>450,000</u>	<u>450,000</u>	<u>450,000</u>	<u>450,000</u>
	Total: Water Treatment	<u>429,366</u>	<u>450,000</u>	<u>450,000</u>	<u>450,000</u>	<u>450,000</u>
44 - Pumping Stations						
34300	Electricity	4,581	4,500	4,500	7,000	7,000
	Subtotal Charges & Services	<u>4,581</u>	<u>4,500</u>	<u>4,500</u>	<u>7,000</u>	<u>7,000</u>
	Total: Pumping Stations	<u>4,581</u>	<u>4,500</u>	<u>4,500</u>	<u>7,000</u>	<u>7,000</u>
46 - Transmission & Distribution						
12100	Regular Salaries	302,317	285,843	285,844	272,335	272,335
12300	Other Compensation	5,862				
12600	Cell Phone Stipend	445	440	440	267	267
13100	Overtime	11,493	12,000	12,000	12,000	12,000
14100	Social Security	27,011	22,818	22,819	21,772	21,772
14200	Pension Contribution	16,919	14,292	14,292	13,617	13,617
15100	Group Insurance	96,864	79,440	79,440	72,292	72,292
15300	Worker's Compensation	9,494	10,214	10,214	11,664	11,664
	Subtotal Personnel Services	<u>470,405</u>	<u>425,048</u>	<u>425,049</u>	<u>403,947</u>	<u>403,947</u>

Water Fund - 45
Expenditures

Account #	Expenditure By Department	2013 Actual	2014 Budget	2014 Estimated	2015 Budget	2016 Estimated
22100	Operating Materials & Supplies	14,601	13,000	13,000	13,000	13,000
22800	Uniforms & Protective Clothing	328	343	343	343	343
24200	Repair Parts & Materials	45,881	40,000	40,000	40,000	40,000
24600	Asphalt & Other Surfacing		500	500	500	500
31300	Maintenance Agreement	1,875	4,200	4,200	4,200	4,200
31600	Professional Services	934	1,000	1,000	9,000	1,000
33100	Travel,Education & Training	631	700	700	1,000	1,000
33600	Dues,Memberships & Subscriptions		200	200	200	200
35100	Vehicle Equipment Use & Maint.	73,250	73,250	73,250	62,975	62,975
35150	Fuel Usage				10,275	10,275
35200	Future Vehicle & Eq. Replacement	21,155	25,244	25,244	25,244	25,244
35300	Repairs & Maintenance	1,022	1,000	1,000	1,000	1,000
36500	Medical Services	325	300	300	300	300
38500	IT	37	50	50	50	50
38710	Other Expenses	745	100	100	100	100
	Subtotal Charges & Services	160,784	159,887	159,887	168,187	160,187
43200	Improvements Other Than Buildings					
46200	Equipment	3,245			10,000	10,000
	Subtotal Capital Outlay	3,245	0	0	10,000	10,000
	Total: Transmission & Distribution	634,434	584,935	584,936	582,134	574,134
49 - Administration & General						
31100	Liability Insurance	9,484	8,863	8,863	9,571	9,571
31410	Accounting & Administration Fee	100,000	73,899	73,899	73,899	73,899
31430	Franchise Tax Equivalents	90,364	102,615	91,790	91,765	91,765
31600	Professional Services	1,266	1,300	1,300	1,300	1,300
32000	Postage		7,500	7,500	7,500	7,500
33100	Travel,Education & Training	1,540	700	700	700	700
33600	Dues,Memberships, & Subscriptions	230	250	250	250	250
34100	Telephone	1,255	915	915	915	915
34500	Water Service	275	220	220	220	220
35200	Future Vehicle & Eq. Replacement	300				
38710	Other Expenses	642	350	350	350	350
38720	Insurance Deductible					
	Subtotal Charges & Services	205,356	196,612	185,787	186,470	186,470
	Total: Water Admin. & General	205,356	196,612	185,787	186,470	186,470

Water Fund - 45
Expenditures

Account #	Expenditure By Department	2013 Actual	2014 Budget	2014 Estimated	2015 Budget	2016 Estimated
50 - Miscellaneous Water Projects						
24400	Construction Materials & Supplies	94,463	200,000	200,000	400,000	200,000
31600	Professional Services		50,000	50,000	50,000	50,000
	Subtotal Capital Outlay	94,463	250,000	250,000	450,000	250,000
	Total: Miscellaneous Water Projects	<u>94,463</u>	<u>250,000</u>	<u>250,000</u>	<u>450,000</u>	<u>250,000</u>
95 - Transfers To Other Funds						
39002	Transfer to General Fund		300,000	300,000	300,000	300,000
39048	Transfer to Golf Course Fund		155,000	155,000	155,000	155,000
	Total: Miscellaneous Water Projects	<u>0</u>	<u>455,000</u>	<u>455,000</u>	<u>455,000</u>	<u>455,000</u>
Total: Water Fund		<u>1,708,368</u>	<u>2,286,584</u>	<u>2,275,860</u>	<u>2,479,507</u>	<u>2,268,241</u>

2014 Refuse Fund Budget

Summary:

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

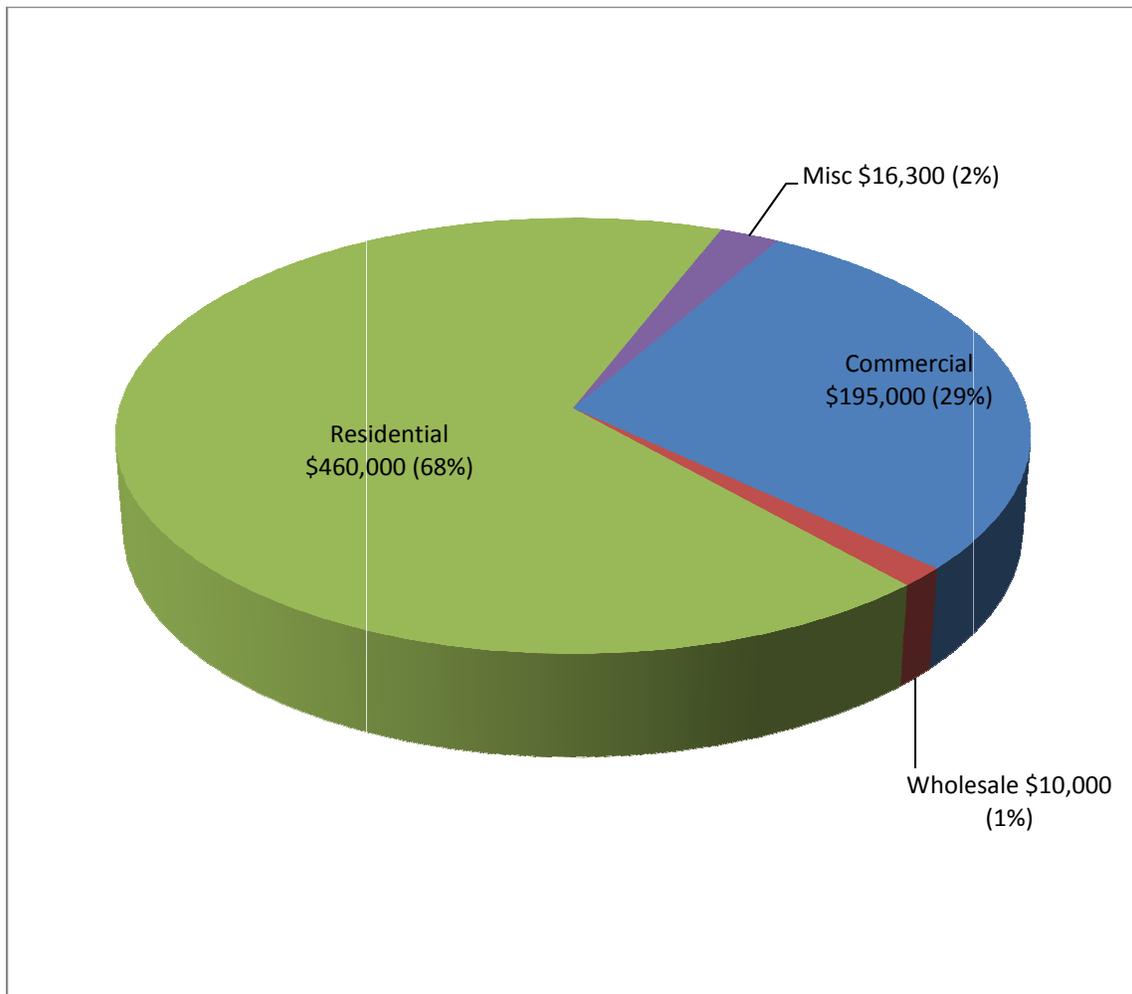
2014 Highlights:

- 4% increase in rates for Commercial/Industrial customers
- 13% increase in rates for Residential customers

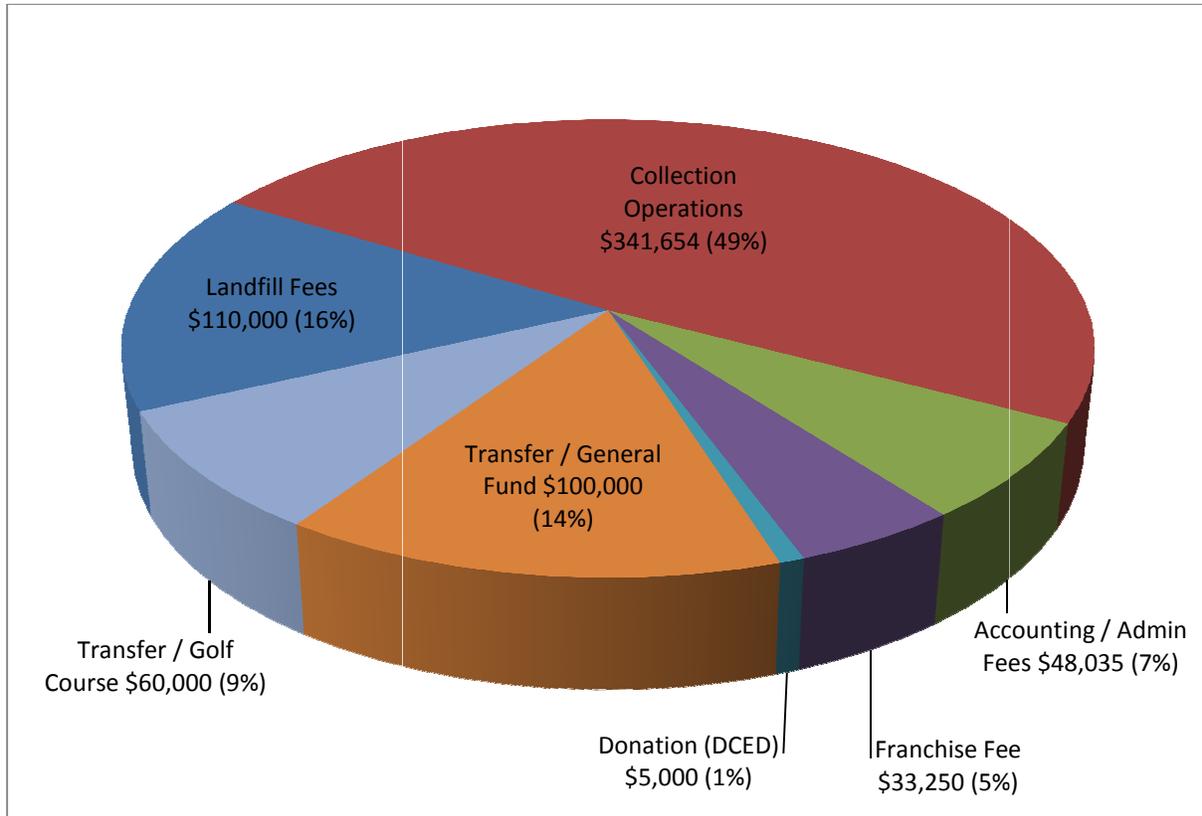
2015 Highlights:

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

Revenue Breakdown \$681,300



Expense Breakdown \$697,939



Key Indicators:

	2014	ICMA Benchmark Average / Rank
Tons/Account	0.88	1.00 / (21 of 44)
Tons/Capita	0.30	0.30 / (25 of 56)
Operating Expense/Account	\$51.00	\$99.00 / (9 of 37)
Expense/Capita	\$17.00	\$36.00 / (11 of 37)
Expense/Tons Collected	\$58.00	\$107.00 / (10 of 36)

Citizen Survey Data*	2013	2014	2014 ICMA Average
% Favorable	87%	80%	88%
% Unfavorable	10%	14%	12%

Refuse Fund

	Estimated 2014	Budget 2015	Estimated 2016
Working Capital	<u>1,183,822</u>	<u>1,151,143</u>	<u>1,134,505</u>
Revenues:			
Charges & Services	682,000	665,000	665,000
Income from Investments	1,500	1,300	1,300
Miscellaneous	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>
Total Revenue =	698,500	681,300	681,300
Expenditures:			
Personnel	149,579	129,066	129,066
Charges & Services	381,600	408,873	408,873
Transfers to Other Funds	<u>200,000</u>	<u>160,000</u>	<u>160,000</u>
Total Expenditures =	731,179	697,939	697,939
Working Capital	1,151,143	1,134,505	1,117,866

Refuse Fund - 47
Revenue - 00

Account #	Revenues by Source	2013 Actual	2014 Budget	2014 Estimated	2015 Budget	2016 Estimated
Charges & Services						
64410	Commercial User Charges	193,109	210,000	210,000	195,000	195,000
64415	Wholesale User Charges	12,870	13,000	12,000	10,000	10,000
64420	Residential User Charges	396,101	450,000	460,000	460,000	460,000
	Subtotal Charges & Services	<u>602,080</u>	<u>673,000</u>	<u>682,000</u>	<u>665,000</u>	<u>665,000</u>
Income From Investments						
66110	Interest On Investments	2,054	1,600	1,500	1,300	1,300
	Subtotal Income From Investments	<u>2,054</u>	<u>1,600</u>	<u>1,500</u>	<u>1,300</u>	<u>1,300</u>
Miscellaneous Revenues						
66570	Other Revenues	6,128	8,000	15,000	15,000	15,000
	Subtotal Miscellaneous Revenues	<u>6,128</u>	<u>8,000</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>
Total: Refuse Fund		<u>610,262</u>	<u>682,600</u>	<u>698,500</u>	<u>681,300</u>	<u>681,300</u>

**Refuse Fund - 47
Expenditures**

Account #	Expenditure By Department	2013 Actual	2014 Budget	2014 Estimated	2015 Budget	2016 Estimated
31 - Trash Collection						
12100	Regular Salaries	105,080	102,527	102,527	90,737	90,737
12600	Cell Phone Stipend	287	280	280	186	186
13100	Overtime	1,558	1,500	1,500	1,500	1,500
14100	Social Security	7,774	7,979	7,979	7,070	7,070
14200	Pension Contribution	5,061	5,126	5,126	4,537	4,537
15100	Group Insurance	24,583	25,848	25,848	18,718	18,718
15300	Worker's Compensation	3,670	4,047	6,318	6,318	6,318
	Subtotal Personnel Services	<u>148,013</u>	<u>147,308</u>	<u>149,579</u>	<u>129,066</u>	<u>129,066</u>
22100	Operating Materials & Supplies	69	2,000	2,000	20,000	20,000
22800	Uniforms & Protective Clothing		100	100	100	100
31100	Liability Insurance	1,652	1,545	1,545	1,668	1,668
31410	Accounting & Administration Fee	7,000	48,035	48,035	48,035	48,035
31430	Franchise Tax Equivalents	30,270	33,650	34,100	33,250	33,250
32100	Postage		2,400	8,500	8,500	8,500
35100	Vehicle & Equipment Use & Maint.	85,000	85,000	85,000	60,990	60,990
35150	Fuel Usage				34,010	34,010
35200	Future Vehicle & Eq. Replacement	72,286	87,270	87,270	87,270	87,270
36500	Medical Services		50	50	50	50
38300	Trash Dumping Fees	114,435	110,000	110,000	110,000	110,000
38400	Donations & Contributions	5,000	5,000	5,000	5,000	5,000
38720	Insurance Deductible	17				
	Subtotal Charges & Services	<u>315,729</u>	<u>375,050</u>	<u>381,600</u>	<u>408,873</u>	<u>408,873</u>
	Total: Trash Collection	<u><u>463,742</u></u>	<u><u>522,358</u></u>	<u><u>531,179</u></u>	<u><u>537,939</u></u>	<u><u>537,939</u></u>
95 - Transfers To Other Funds						
39002	Transfer To General Fund	150,000	100,000	100,000	100,000	100,000
39048	Transfer To Golf Course Fund		100,000	100,000	60,000	60,000
	Total: Transfers To Other Funds	<u>150,000</u>	<u>200,000</u>	<u>200,000</u>	<u>160,000</u>	<u>160,000</u>
Total: Refuse Fund		<u><u>613,742</u></u>	<u><u>722,358</u></u>	<u><u>731,179</u></u>	<u><u>697,939</u></u>	<u><u>697,939</u></u>

2015 Internal Service Fund Budget

Summary:

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

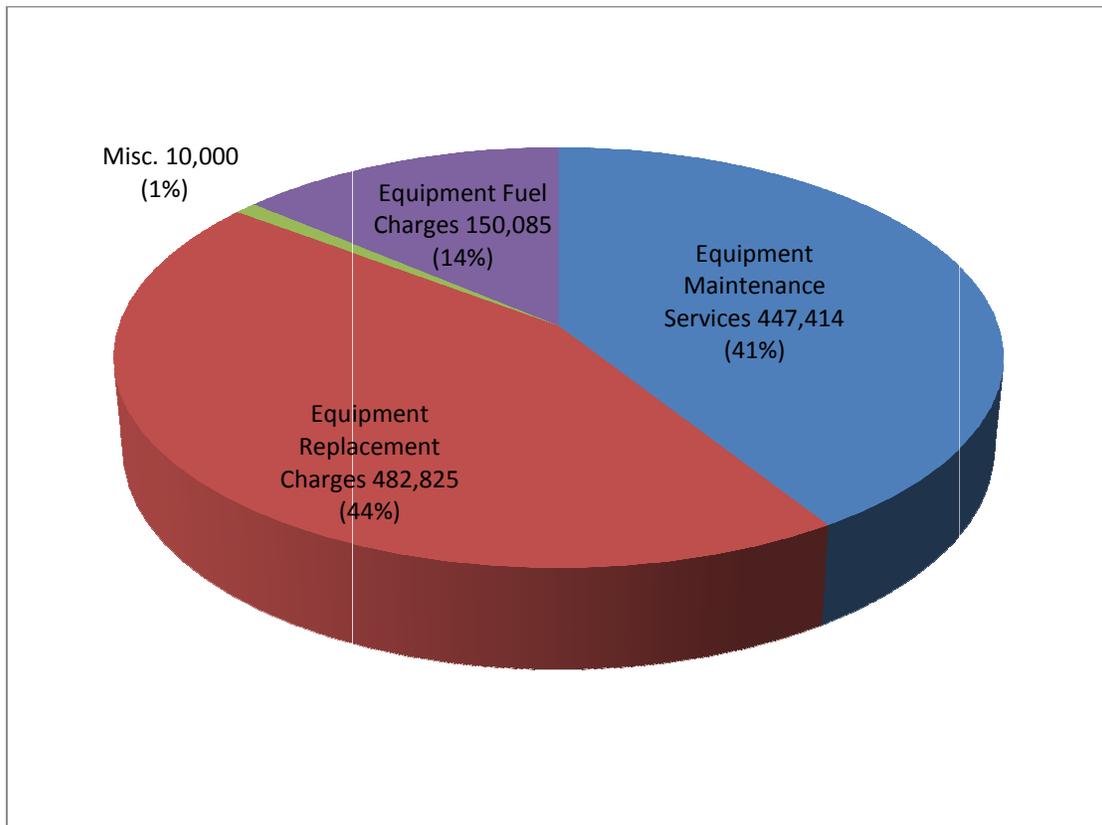
2014 Highlights:

- Purchase of \$234,426 in vehicles and equipment
- More long range assessments and planning of City facilities
- Instituted the use of a nationwide fuel card that saves on fuel costs
- Instituted a rental car program for those traveling out of town

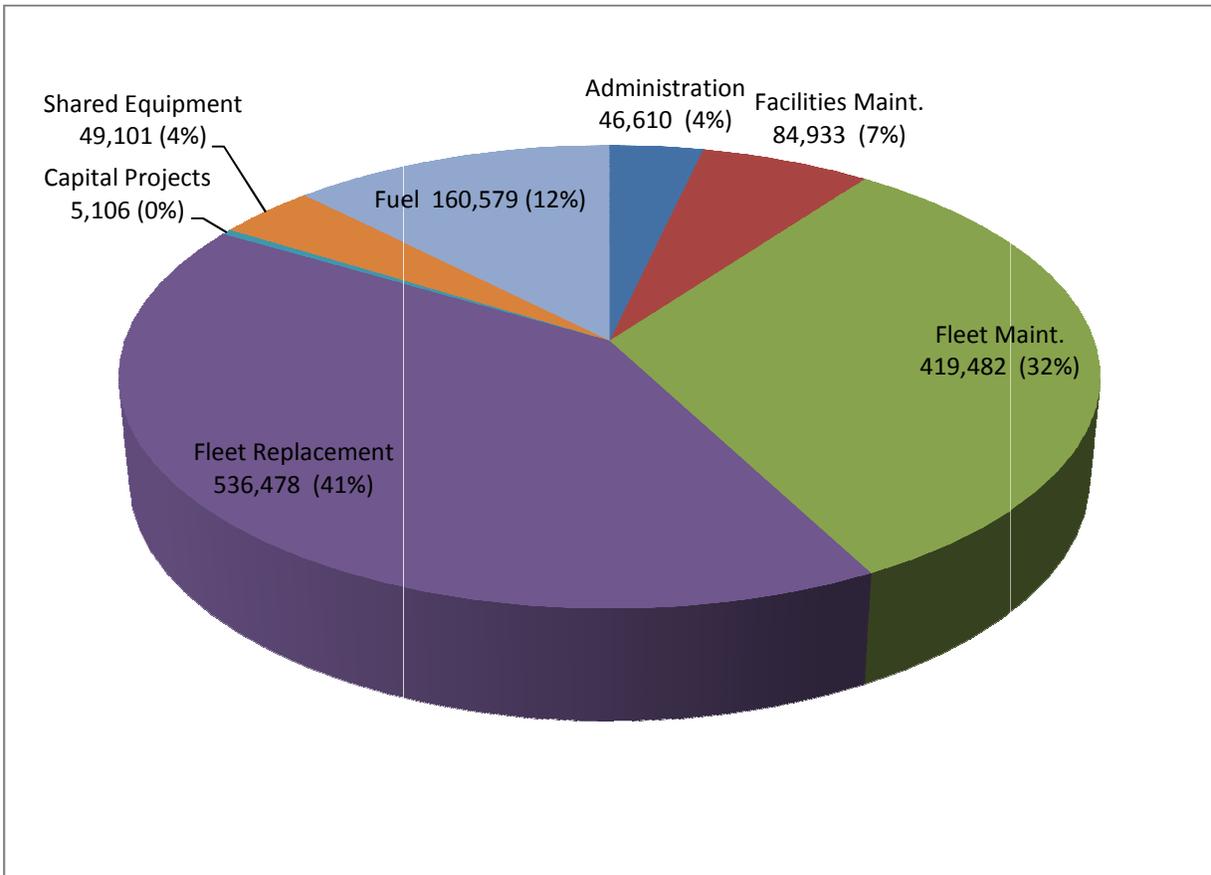
2015 Highlights:

- Replace \$524,000 of fleet vehicles and equipment
- Institute better fuel cost tracking by individual departments
- Plans to incorporate 2 fuel efficient vehicles for out of town travel

Revenue Breakdown \$1,090,324



Expense Breakdown \$1,301,176



Key Indicators:

ICMA Category	2014	ICMA Benchmark / Rank
Dollars for Preventative Maintenance + Other Maintenance All Vehicles and Equip.	\$1,886.00	\$3,277.00 / 26 of 85
Dollars for Preventative Maintenance + Other Maintenance for All Vehicles/Mile	\$0.53	\$0.47 / 35 of 43
Dollars for Preventative Maintenance + Other Maintenance of Equipment/Hour	\$19.85	\$375.57 / 10 of 27

Internal Service Fund

	Estimated 2014	Budget 2015	Estimated 2016
Working Capital	<u>798,984</u>	<u>936,870</u>	<u>726,019</u>
Revenues:			
Charges & Services	1,080,239	1,080,324	1,080,324
Income from Investments	2,000	2,000	2,000
Miscellaneous	<u>22,899</u>	<u>8,000</u>	<u>8,000</u>
Total Revenue =	<u>1,105,138</u>	<u>1,090,324</u>	<u>1,090,324</u>
Expenditures:			
Personnel	259,474	298,357	298,357
Charges & Services	432,578	463,819	463,819
Capital Outlay	<u>275,200</u>	<u>539,000</u>	<u>889,760</u>
Total Expenditures =	<u>967,252</u>	<u>1,301,176</u>	<u>1,651,936</u>
Working Capital	936,870	726,019	164,407

Internal Service Fund - 71
Revenue - 00

Account #	Revenues by Source	2013 Actual	2014 Budget	2014 Estimated	2015 Budget	2016 Estimated
Charges & Services						
64730	Equipment Maintenance Services	599,609	597,414	597,414	447,414	447,414
64740	Equipment Replacement Charges	444,881	482,825	482,825	482,825	482,825
64750	Equipment Fuel Charges				150,085	150,085
	Subtotal Charges & Services	<u>1,044,490</u>	<u>1,080,239</u>	<u>1,080,239</u>	<u>1,080,324</u>	<u>1,080,324</u>
Income From Investments						
66110	Interest On Investments	<u>1,285</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
	Subtotal Income From Investments	<u>1,285</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
Miscellaneous Revenues						
66520	Sale of Supplies & Materials		3,000	3,000	3,000	3,000
66570	Other Revenue	25		2,454		
67210	Sale Of Assets	40,833	5,000	17,387	5,000	5,000
67220	Insurance Recoveries			58		
	Subtotal Miscellaneous Revenues	<u>40,858</u>	<u>8,000</u>	<u>22,899</u>	<u>8,000</u>	<u>8,000</u>
Total: Internal Service Fund		<u>1,086,633</u>	<u>1,090,239</u>	<u>1,105,138</u>	<u>1,090,324</u>	<u>1,090,324</u>

**Internal Service Fund - 71
Expenditures**

Account #	Expenditure By Department	2013 Actual	2014 Budget	2014 Estimated	2015 Budget	2016 Estimated
62 - Service Facility						
12100	Regular Salaries	226,968	199,763	199,763	229,882	229,882
12600	Cell Phone Stipend	281	280	280	186	186
13100	Overtime	87	400	400	400	400
14100	Social Security	18,013	15,334	15,334	17,631	17,631
14200	Pension Contribution	10,123	9,988	9,988	11,494	11,494
15100	Group Insurance	38,580	27,480	27,480	32,536	32,536
15300	Worker's Compensation	3,446	5,566	6,228	6,228	6,228
	Subtotal Personnel Services	<u>297,498</u>	<u>258,812</u>	<u>259,474</u>	<u>298,357</u>	<u>298,357</u>
22100	Operating Materials & Supplies	25,168	28,000	17,000	28,000	28,000
22800	Uniforms & Protective Clothing	357	230	230	230	230
25100	Gas & Diesel	168,223	170,000	145,000	150,000	150,000
25300	Oil & Lubricants	9,970	9,800	6,000	9,800	9,800
25400	Tires,Batteries, & Accessories	14,931	24,000	24,000	24,000	24,000
31100	Liability Insurance	1,652	1,545	1,545	1,668	1,668
33100	Travel,Education & Training	1,199	1,000	1,000	1,200	1,200
33600	Dues,Memberships & Subscriptions	4,699	4,000	4,000	4,000	4,000
34100	Telephone	1,596	1,800	1,800	1,800	1,800
34200	Natural Gas	4,895	4,680	4,600	4,680	4,680
34300	Electricity	11,968	11,000	11,000	11,000	11,000
34400	Trash Collection	325	310	310	310	310
34500	Water Service	93	125	125	125	125
34600	Sewer Service	282	497	497	300	300
35100	Vehicle Equipment Use & Maint.	25,000	25,000	25,000	24,415	24,415
35150	Fuel Usage				585	585
35200	Future Vehicle & Eq. Replacement	21,000	21,000	21,000	21,000	21,000
35310	Fleet Maintenance	99,636	118,000	110,000	118,000	118,000
38500	IT	44	50	50	50	50
38525	IT Supplies	376	500	136		
38710	Other Expenses	335	500	500	500	500
	Subtotal Charges & Services	<u>391,749</u>	<u>422,037</u>	<u>373,793</u>	<u>401,663</u>	<u>401,663</u>
42100	Buildings & Improvements		1,200	1,200	25,000	25,000
	Subtotal Capital Outlay	<u>0</u>	<u>1,200</u>	<u>1,200</u>	<u>25,000</u>	<u>25,000</u>
	Total: Service Facility	<u><u>689,247</u></u>	<u><u>682,049</u></u>	<u><u>634,467</u></u>	<u><u>725,020</u></u>	<u><u>725,020</u></u>
65 - Administration & General						
31100	Liability Insurance	22,665	21,199	21,199	25,670	25,670
31410	Accounting & Administration Fee	38,000	33,586	33,586	33,586	33,586
38710	Other Expenses	36	1,500	1,500	400	400
38720	Insurance Deductible	458	2,500	2,500	2,500	2,500
	Subtotal Charges & Services	<u>61,159</u>	<u>58,785</u>	<u>58,785</u>	<u>62,156</u>	<u>62,156</u>
	Total: Administration & General	<u><u>61,159</u></u>	<u><u>58,785</u></u>	<u><u>58,785</u></u>	<u><u>62,156</u></u>	<u><u>62,156</u></u>
70 - Capital Equipment Replacement						

Internal Service Fund - 71
Expenditures

Account #	Expenditure By Department	2013 Actual	2014 Budget	2014 Estimated	2015 Budget	2016 Estimated
46200	Equipment	240,860	74,000	68,000	334,000	409,414
46300	Vehicles	270,844	226,000	206,000	180,000	455,346
	Subtotal Capital Outlay	511,704	300,000	274,000	514,000	864,760
	Total:					
	Capital Equipment Replacement	<u>511,704</u>	<u>300,000</u>	<u>274,000</u>	<u>514,000</u>	<u>864,760</u>
Total: Internal Service Fund		<u>1,262,110</u>	<u>1,040,834</u>	<u>967,252</u>	<u>1,301,176</u>	<u>1,651,936</u>

<u>Department:</u>	<u>2015 Estimated Vehicles</u>	<u>2015 Estimated Equipment</u>	<u>Type of Vehicle or Equip.</u>
Police	\$36,000.00		1 PD Car
Parks		\$32,000.00	1 Fertilizer Spreader and 1 Mower
Streets		\$237,000.00	1 Street Sweeper
City Hall Admin	\$24,000.00		1 Fuel efficient car
Animal Control	\$28,000.00		1 Pickup w/ slide in box
Sewer Department	\$26,000.00		1 Pickup
Internal Service		\$33,000.00	1 Small excavator
Community Development	\$24,000.00		1 Fuel efficient car
ML&P	\$23,000.00		1 Pickup
Golf Course		\$32,000.00	1 Fertilizer Spreader and 1 Gator
Cemetery	\$19,000.00		1 Mower
	\$180,000.00	\$334,000.00	

2015 City Wide Capital Improvements Fund Budget

Summary:

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

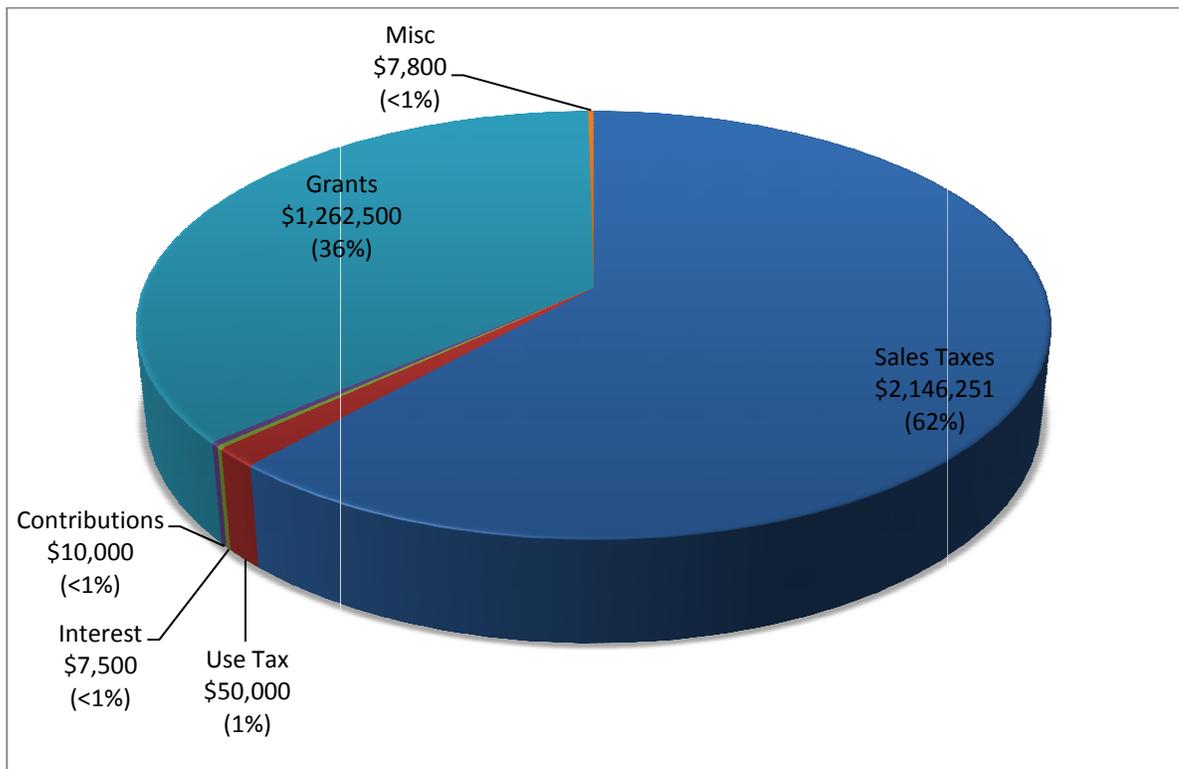
2014 Highlights:

- Application of grant for 2nd Phase of Storm Drain Improvements for 2nd and 5th Streets
- Started Visitor Center Project utilizing CDOT/FHWA Local Agency funds
- Replacement of damaged concrete infrastructure throughout the City
- 1800 Road Overlay in partnership with Delta County
- Pioneer Road Overlay project

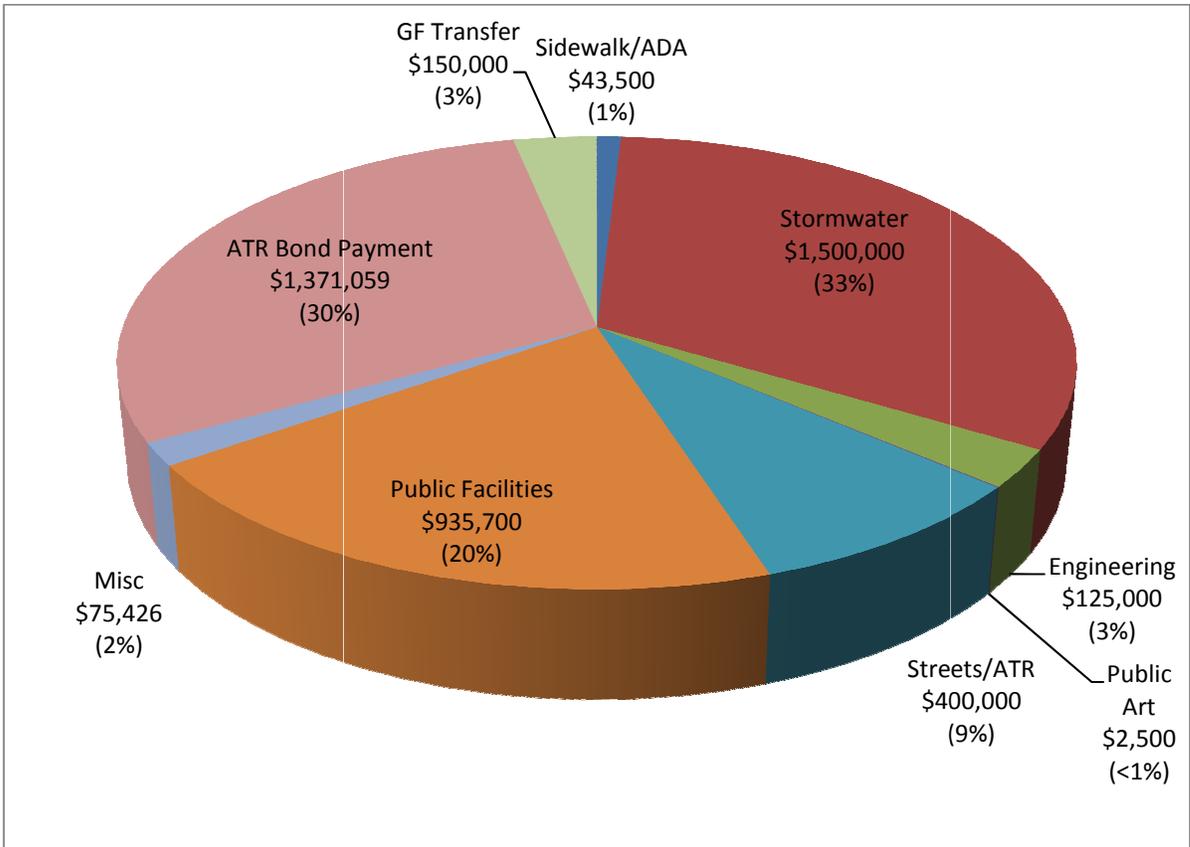
2015 Highlights:

- Bid and construction of Phase 2 of Storm Drain Improvements after DOLA award
- Continuation of Concrete Replacement project including cost share program
- Access study in partnership with CDOT and Delta County for Hwy 50 north and Hwy 92
- City Hall facility study
- Asphalt overlay
- Selection of Pavement Management software
- Finalize Stormwater Utility framework

Revenue Breakdown \$3,484,051



Expense Breakdown \$4,603,185



Key Indicators:

Street Related Expenditures

	2011	2012	2013	2014 (estimated)
Streets	\$291,929	\$20,857	\$39,333	\$440,000
Concrete	\$47,810	\$27,574	\$39,379	\$43,000
Storm Water	\$44,296	\$15,264	\$429,143	\$100,000

Does not include Confluence Drive (Alternate Truck Route)

C.W.C.I Fund

	Estimated 2014	Budget 2015	Estimated 2016
Fund Balance	<u>2,579,853</u>	<u>622,040</u>	<u>(936,082)</u>
Revenues:			
Taxes	2,171,251	2,184,251	2,205,844
Income from Investments	7,500	4,000	4,000
Grants	902,100	423,666	1,262,500
Contributions for Construction	10,000	10,000	10,000
Miscellaneous	13,800	13,800	13,800
Total Revenue =	<u>3,104,651</u>	<u>2,635,717</u>	<u>3,496,144</u>
Expenditures:			
Charges & Services	171,387	131,387	246,387
Capital Outlay	1,910,952	1,082,327	2,435,744
Transfers to Other Funds	2,980,125	2,980,125	1,527,946
Total Expenditures =	<u>5,062,464</u>	<u>4,193,839</u>	<u>4,210,077</u>
Fund Balance	622,040	(936,082)	(1,650,015)

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

Account #	Revenues by Source	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Taxes					
61310	Sales Tax	1,611,577	1,599,251	1,599,251	1,615,244
61320	Use Tax	31,717	25,000	25,000	25,000
61340	Delta County Sales Tax	570,040	547,000	560,000	565,600
	Subtotal Charges & Services	<u>2,213,334</u>	<u>2,171,251</u>	<u>2,184,251</u>	<u>2,205,844</u>
Income From Investments					
66110	Interest On Investments	<u>6,459</u>	<u>7,500</u>	<u>4,000</u>	<u>4,000</u>
	Subtotal Income From Investments	<u>6,459</u>	<u>7,500</u>	<u>4,000</u>	<u>4,000</u>
Miscellaneous Revenues					
63331	Grants	234,935	902,100	423,666	1,262,500
66420	Contributions For Construction	4,394	10,000	10,000	10,000
66230	Other Rental	8,513	7,800	13,800	13,800
67210	Sale of Assets	<u>41</u>			
	Subtotal Miscellaneous Revenues	<u>247,883</u>	<u>919,900</u>	<u>447,466</u>	<u>1,286,300</u>
Total:					
City Wide Capital Improvements Fund		<u><u>2,467,676</u></u>	<u><u>3,098,651</u></u>	<u><u>2,635,717</u></u>	<u><u>3,496,144</u></u>

City Wide Capital Improvements Fund - 19
Expenditures

Account #	Expenditure By Department	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
15 - Miscellaneous Engineering					
31600	Professional Services	15,513	50,000	10,000	125,000
	Total: Miscellaneous Engineering	<u>15,513</u>	<u>50,000</u>	<u>10,000</u>	<u>125,000</u>
25 - Sidewalk Projects					
31600	Professional Services	25,930	20,000	20,000	20,000
	Subtotal Charges & Services	25,930	20,000	20,000	20,000
43400	Shared Replacement Costs	8,789	20,000	20,000	20,000
	Subtotal Capital Outlay	8,789	20,000	20,000	20,000
	Total: Sidewalk Projects	<u>34,719</u>	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>
32 - Murals/Public Art					
31600	Professional Services		2,500	2,500	2,500
	Total: Murals/Public Art	<u>0</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>
36 - ADA Compliance					
31600	Professional Services	4,661	3,500	3,500	3,500
	Total: ADA Compliance	<u>4,661</u>	<u>3,500</u>	<u>3,500</u>	<u>3,500</u>
37 - Public Facilities					
31600	Professional Services		50,000	50,000	425,000
34200	Natural Gas				
34300	Electricity				
34400	Trash Collections		126	126	126
34500	Water Service		336	336	336
34600	Sewer Service		282	282	282
38710	Other Expenses	22,926	1,583	1,583	
42100	Land & Buildings		458,625	530,000	110,000
43100	Capital Construction				
	Subtotal Capital Outlay	22,926	510,952	582,327	535,744
	Total: Public Facilities	<u>22,926</u>	<u>510,952</u>	<u>582,327</u>	<u>535,744</u>
48 - Street Improvements Project					
31600	Professional Services	39,333	400,000	400,000	400,000
	Subtotal Charges & Services	39,333	400,000	400,000	400,000
	Total: Street Improvements Project	<u>39,333</u>	<u>400,000</u>	<u>400,000</u>	<u>400,000</u>
68 - Storm Water System Improvements					
31600	Professional Services	429,143	1,000,000	100,000	1,500,000
	Subtotal Charges & Services	429,143	1,000,000	100,000	1,500,000
	Total: Storm Water System Improvements	<u>429,143</u>	<u>1,000,000</u>	<u>100,000</u>	<u>1,500,000</u>
90 - CWCI Non-Departmental					
31100	Liability Insurance	4,132	3,861	3,861	3,861
31410	Accounting & Administration Fee		70,776	70,776	70,776
38100	Bank Service Fees	840	750	750	750

City Wide Capital Improvements Fund - 19
Expenditures

Account #	Expenditure By Department	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
38715	Tabor Refund	0			
	Subtotal Charges & Services	4,972	75,387	75,387	75,387
	Total: Non-Departmental	<u>4,972</u>	<u>75,387</u>	<u>75,387</u>	<u>75,387</u>
94 & 95 - Transfers To Other Funds					
39002	Transfer To General Fund	300,000	150,000	150,000	150,000
39080	Transfer To Capital Projects Fund	2,041,934	1,458,066	1,458,066	
39090	Transfer To Debt Service Fund	1,351,056	1,372,059	1,372,059	1,377,946
	Total: Transfers To Other Funds	<u>3,692,990</u>	<u>2,980,125</u>	<u>2,980,125</u>	<u>1,527,946</u>
	Total: City Wide Capital Improvements	<u>4,244,257</u>	<u>5,062,464</u>	<u>4,193,839</u>	<u>4,210,077</u>