

City of Delta, Colorado 2015 Budget



CITY OF DELTA

2015

BUDGET DOCUMENT

ACKNOWLEDGMENTS:

The preparation of the 2015 City of Delta Budget was made possible by the combined efforts of City Council, City Manager, and Department Heads. All employees contributing to the document have our sincere appreciation.

ED SISSON, Mayor

MARY COOPER, Mayor Pro Tem

BILL RALEY, Council Member

RAY PENICK, Council Member

ROBERT JURCA, Council Member

City of Delta, Colorado 2015 Budget

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November 12th, 2014

Dear City Council and Citizens of Delta:

The Administration of the City of Delta respectfully submits the proposed budget for the fiscal year 2015. Through many hours of meetings and work sessions the City Council directed staff to compile this budget to reflect the Council's ongoing strategic initiatives.

As a flexible working document, the 2015 budget reflects a conservative budget approach. The budget reflects local economic conditions by projecting for little growth in revenues for 2015. This budget represents the City's ongoing commitment to provide high quality excellence with services and infrastructure to you, the citizen taxpayer, in the most cost efficient manner. This budget reflects efforts to control costs and includes numerous components of an administrative restructuring that reduced the number of department heads and consolidates certain programs. At the same time, this budget accounts for salary adjustments to limited targeted position found to be below the market average.

In terms of capital expenditures, this budget reflects the completion of the alternate truck route and a return to a more maintenance driven capital improvements plan. Projects have been prioritized based on severity of need or based on asset replacement schedules.

Fund balances have been maintained adequately across the board; accept for the City Wide Capital Fund, which suffers from a lower than adequate fund balance after support of the alternate truck route.

The table below summaries all the revenues and expenditures by fund classification compared to the previous year amount.

Revenues By Fund	Estimated 2014	Budget 2015	% Change
General	4,700,186	4,967,197	5.68%
Conservation Trust	91,080	91,125	0.05%

Revenues Continued By Fund	Estimated 2014	Budget 2015	% Change
Parks & Rec. Center	-	3,180,939	
C.W.C.I.	2,212,096	3,889,645	75.84%
M.L.&P.	7,517,774	6,232,500	-17.10%
Sewer	1,466,700	1,293,500	-11.81%
Water	1,990,050	2,086,050	4.82%
Refuse	698,500	681,500	-2.43%
Golf	923,460	916,700	-0.73%
Perpetual Care	3,080	3,500	13.64%
Internal Service	1,106,916	1,085,368	-1.95%
Employee's Dental	64,406	59,953	-6.91%
Debt Service	1,761,494	1,767,381	0.33%
Total Revenues =	22,535,742	26,255,358	16.51%

Expenditures By Fund	Estimated 2014	Budget 2015	% Change
General	4,657,903	4,885,531	4.89%
Conservation Trust	69,072	142,170	105.83%
Parks & Rec. Center		3,076,322	
C.W.C.I.	3,705,812	4,587,021	23.78%
M.L.&P.	6,247,454	6,879,152	10.11%
Sewer	1,589,427	1,696,603	6.74%
Water	2,265,427	2,579,482	13.86%
Refuse	749,733	731,216	-2.47%

Expenditures Continued By Fund	Estimated 2014	Budget 2015	% Change
Golf	923,897	919,914	-0.43%
Perpetual Care	700	1,000	42.86%
Internal Service	825,642	1,302,933	57.81%
Employee's Dental	54,800	59,800	9.12%
Debt Service	1,778,705	1,778,105	-0.03%
Total Expenditures =	22,868,572	28,739,249	25.67%

Significant items to note in the budget for 2015 include:

- The construction of the Visitor Center parking lot and RV waste removal system.
- The continuing construction of the City's storm water system.

Staff will continue to monitor revenues and expenditures closely throughout the year and will keep Council informed of any significant changes along the way.

The Administration respectfully submits this 2015 budget for review, consideration and implementation.

Sincerely,

Justin Clifton, City Manager

FIVE YEAR CAPITAL PLAN SUMMARY

FUND/PROJECT	2015	2016	2017	2018	2019	FUND/DIV
PARKS						
CLELAND PARK:						
TENNIS COURTS/ PLAYGROUND	10,000	10,000	10,000	10,000	10,000	15-27
CONFLUENCE PARK:						
HANDICAP RAMP	80,000	20,000				15-29
PARKS DEVELOPMENT:						
PARK IMPROVEMENTS	27,500	20,000				15-60
TOTAL	117,500	50,000	10,000	10,000	10,000	
RECREATION CENTER						
SAND FILTER POOL TOT POOL	45,000					18-50
SAND FILTER POOL MAIN POOL		66,000				18-50
UV POOLS				80,000		18-50
TREADMILLS & EQUIPMENT	10,000	30,000	10,000	10,000	10,000	18-53
GYM BLEACHERS			35,000			18-64
FLOOR SCRUBBER			8,000			18-64
FURNACE - CHILD CARE		2,500				18-64
FLOOR - CHILD CARE			15,000			18-64
BOILERS	30,000					18-64
GYM FLOOR	15,000					18-64
PORTABLE STAGE				6,000		18-64
COMMERICAL COOLER		2,500				18-64
FURNACE - KITCHEN			2,500			18-64
DRINKING FOUNDATIONS				4,000		18-64
SCOREBOARDS - 3				4,000		18-64
TOTAL	100,000	101,000	70,500	104,000	10,000	
CITY WIDE IMPROVEMENTS						
SIDEWALK PROGRAM	40,000	40,000	40,000	40,000	40,000	19-25
MURALS	2,500	2,500	2,500	2,500	2,500	19-32
ADA COMPLIANCE	3,500	3,500	3,500	3,500	3,500	19-36
VISTOR CENTER	585,458					19-37
CITY HALL REMODEL	425,000					19-37
STREET REPAIRS & REPLACEMENT	400,000	400,000	400,000	400,000	400,000	19-48
STORM WATER SYSTEM	1,500,000	200,000	200,000	200,000	200,000	19-68
TOTAL	2,956,458	646,000	646,000	646,000	646,000	

FIVE YEAR CAPITAL PLAN SUMMARY

FUND/PROJECT	2015	2016	2017	2018	2019	FUND/DIV
ELECTRICAL						
SUB-STATION REBUILD	60,000	5,000	5,000	5,000	5,000	41-35
SYSTEM REBUILDS	150,000	130,000	130,000	130,000	130,000	41-40
STREET LIGHTING	5,000	5,000	5,000	5,000	5,000	41-41
DMEA ACQUISTIONS	600,000					41-45
YARD FENCING & EQUIPMENT SHED	60,000					41-55
TOTAL	875,000	140,000	140,000	140,000	140,000	
SEWER						
REHAP/MAINTENANCE	160,000	160,000	160,000	160,000	160,000	42-33
PLANT EXPANSION	200,000					42-38
TOTAL	360,000	160,000	160,000	160,000	160,000	
WATER						
TRI-COUNTY ACQUISTIONS	40,000					45-46
REHAP/MAINTENANCE	450,000	250,000	250,000	250,000	250,000	45-50
TOTAL	490,000	250,000	250,000	250,000	250,000	
INTERNAL SERVICE						
FUEL SYSTEM	25,000					71-62
ROOF		25,000				71-62
EQUIPMENT	353,000	483,927				71-70
VEHICLES	161,000	477,806				71-70
TOTAL	539,000	986,733	0	0	0	

Resolution #__, 2014

A RESOLUTION ADOPTING A BUDGET FOR THE CITY OF DELTA, COLORADO, FOR THE CALENDAR YEAR BEGINNING THE FIRST DAY OF JANUARY, 2015, AND ENDING ON THE THIRTY-FIRST DAY OF DECEMBER, 2015

WHEREAS, the City Manager of the City of Delta, pursuant to Section 58 of the City Charter, has prepared and submitted to the City Council of the City of Delta a proposed budget for consideration by the City Council; and

WHEREAS, upon due and proper notice, published in accordance with the requirements of the Charter, the proposed budget has been open to public inspection at the Municipal Building and a public hearing was held November 18, 2014, giving interested taxpayers the opportunity to file or register any objections to the proposed budget; and

WHEREAS, the proposed budget is ready to be acted upon by the City Council.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Delta, Colorado, that the budget as submitted by the City Manager be, and the same hereby is, approved and adopted as the budget for the City of Delta for the year 2015.

Dated this ____ day of _____, 2014.

Mayor

ATTEST:

City Clerk

Resolution #__, 2014

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

WHEREAS, the City Council of the City of Delta, Colorado, has determined that the amount of money necessary to balance the 2014 budget for general operating expenses is \$0.00; and

WHEREAS, the 2014 valuation of assessment for the City of Delta, Colorado, as certified by the County Assessor, is \$73,545,770.

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

Section 1. That for the purpose of meeting all general operating expenses of the City of Delta during the 2015 budget year, there is hereby levied a tax of 0 mills upon each dollar of the total valuation for assessment of all taxable property within the City for the year 2014.

Section 2. That the City Manager is hereby authorized and directed to immediately certify to the County Commissioners of Delta County, Colorado, the mill levies for the City of Delta as hereinabove determined and set.

Adopted this _____ day of _____, 2014.

Mayor

ATTEST:

City Clerk

Council Bill #_____, 2014

Ordinance #_____, 2014

AN ORDINANCE APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS AND SPENDING AGENCIES IN THE AMOUNTS AND FOR THE PURPOSES SET FORTH BELOW FOR THE CITY OF DELTA, COLORADO, FOR THE 2015 BUDGET YEAR

WHEREAS, the City Council has adopted the annual budget on November 18, 2014; and

WHEREAS, the City Council has made provision therein for revenues in an amount equal to or greater than the total proposed expenditures as set forth in said budget; and

WHEREAS, it is not only required by law, but also necessary to appropriate the revenues provided in the budget to and for the purposes described below, so as not to impair the operations of the City.

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

Section 1. That the following sums are hereby appropriated from the revenue of each fund, to each fund, as follows:

General Fund	\$ 4,885,531
Conservation Trust Fund	142,170
Parks & Recreation Center Fund	3,076,322
City-Wide Capital Improvements Fund	4,587,021
Municipal Light and Power Fund	6,879,152
Sewer Fund	1,696,603
Water Fund	2,579,482
Refuse Fund	731,216
Golf Course Fund	919,914
Internal Service Fund	1,302,933
Employees' Dental Insurance Fund	59,800
Debt Service Fund	1,778,105
Perpetual Care Fund	1,000

ADOPTED on first reading and ordered published this ____

day of _____, 2014.

Mayor

ATTEST:

City Clerk

ADOPTED on second and final reading and ordered published
this _____ day of _____, 2014.

Mayor

ATTEST:

City Clerk

Definitions:

Fund - a fiscal and accounting entity with a self-balancing set of accounts that the government establishes for accountability purposes in accordance with statutes, laws, regulations, restrictions or specific purposes.

Types of Funds and the total the City has established – Governmental (7), proprietary (7) and fiduciary (0) funds.

Governmental Funds:

General Fund – is the primary fund used for operations such as police, public works, administration, parks and other general governmental activities. All financial resources are reported in the fund except for those required to be accounted for in another fund.

Special Revenue Funds – are used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes. The City's special revenue funds are the Parks & Recreation Fund, City Wide Capital Improvement Fund and Conservation Trust Fund.

Other Governmental Funds – Debt Service Fund (Truck Route Bond Payments), Capital Project Fund (Truck Route Construction) and Perpetual Care Fund (Permanent Cemetery Fund).

Proprietary Funds:

Enterprise Funds – are required for any activity for which a fee is charged to external users for goods or services. The City has five enterprise funds – Municipal Light & Power Fund, Sewer Fund, Water Fund, Refuse Fund and the Golf Course Fund.

Internal Service Funds – are for activities that provides good or services to other funds on a cost-reimbursement basis. The City has two Internal Service Funds – Employee's Dental Insurance Fund and Internal Service Fund (shop).

Basis of Budgeting – the City uses fund accounting as its budgetary basis of accounting. All the above funds are appropriated. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain functions or activities.

Balanced Budget – when expenditures are less than or equal to the amount of revenues plus other available sources (fund balance & working capital).

Budget – is a plan of financial operations, embodying an estimate of proposed expenditures for a given period and the proposed means of financing the expenditures. Budgets are required by state law for all governmental and proprietary funds.

Fund Balance - the equity (assets less liabilities) of the general fund and special revenue funds equals fund balance. Reservations of the fund balance reflect legal restrictions on the use of the balance, such as, debt service and specific revenue sources.

Generally Accepted Accounting Principles (GAAP) – are uniform standards for financial accounting and recording, encompassing the conventions, rules and procedures that define accepted accounting principles.

GAAP Basis of Accounting – is the basis as primarily defined by the Governmental Accounting Standards Board (GASB).

GASB – The ultimate authoritative accounting and financial reporting standard-setting body for state and local government.

Working Capital – current assets minus current liabilities in the proprietary funds.

General Fund

	Estimated <u>2014</u>	Budget <u>2015</u>	Estimated <u>2016</u>
Fund Balance	1,549,034	1,591,317	1,672,982
Revenues:			
Taxes	2,276,012	2,269,065	2,285,217
Licenses & Permits	93,160	70,800	70,800
Intergovernmental	806,567	807,101	773,775
Charges for Services	33,691	30,250	30,250
Fine & Forfeitures	80,000	80,000	80,000
Miscellaneous	39,912	30,200	29,900
Accounting & Administrative	720,844	749,781	749,781
Other Financing Sources	<u>650,000</u>	<u>930,000</u>	<u>925,000</u>
Total Revenue =	4,700,186	4,967,197	4,944,723
Expenditures:			
Personnel	3,317,949	2,971,991	2,991,265
Charges & Services	1,290,830	1,061,017	1,051,681
Capital Outlay	28,671	36,523	0
Transfer to Other Funds	<u>20,453</u>	<u>816,000</u>	<u>816,000</u>
Total Expenditures =	4,657,903	4,885,531	4,858,946
Fund Balance	1,591,317	1,672,982	1,758,759
Required Reserve	315,000	315,000	315,000

General Fund - 02
Revenue - 00

Account #	Revenues by Source	2013 Actual	2014 Estimated	2015 Budget	2016 Estimated
Taxes					
61310	Sales Tax	1,611,577	1,599,252	1,615,245	1,631,397
61320	Use Tax	31,717	25,000	25,000	25,000
61410	Cigarette Tax	23,393	26,000	26,000	26,000
61510	Franchise Tax - Cable TV	40,948	41,000	41,000	41,000
61520	Franchise Tax - Natural Gas	107,452	90,000	90,000	90,000
61530	Franchise Tax - Equivalents	461,351	476,760	453,820	453,820
61540	Occupation Tax	18,713	18,000	18,000	18,000
	Subtotal Taxes	<u>2,295,151</u>	<u>2,276,012</u>	<u>2,269,065</u>	<u>2,285,217</u>
Licenses & Permits					
62110	Liquor Licenses	4,120	4,000	4,000	4,000
62120	Other Business Licenses	12,685	13,500	13,500	13,500
62220	Building Permits	54,588	65,185	40,000	40,000
62230	Burial Permits	13,950	9,375	12,500	12,500
62240	Animal Licenses	825	1,100	800	800
	Subtotal Licenses & Permits	<u>86,168</u>	<u>93,160</u>	<u>70,800</u>	<u>70,800</u>
Intergovernmental Revenues					
63330	Other State Grants	34,217	26,973	56,775	26,775
63331	Federal Grants				
63332	Delta County				
63410	Highway Users Tax	307,604	298,874	303,326	300,000
63420	Motor Vehicle Registration	34,197	32,000	32,000	32,000
63460	Severance Tax	116,377	186,013	150,000	150,000
63470	Mineral Leasing Apportionment	228,784	222,707	225,000	225,000
63510	Road & Bridge	39,443	40,000	40,000	40,000
	Subtotal Intergov. Revenues	<u>760,622</u>	<u>806,567</u>	<u>807,101</u>	<u>773,775</u>
Charges For Services					
64120	Zoning & Subdivision Fees	3,380	2,400	2,000	2,000
64150	Plan Checking Fee	18,018	22,000	20,000	20,000
64490	Other Charges for Services		2,146	1,500	1,500
64491	Vehicle Inspection Fees	165	545	150	150
64494	Abatement				
64510	Animal Control & Shelter Fees	4,572	1,600	1,600	1,600
64520	Cemetery Lots	1,920	5,000	5,000	5,000
	Subtotal Charges For Services	<u>28,055</u>	<u>33,691</u>	<u>30,250</u>	<u>30,250</u>
Fines & Forfeitures					
65110	Court Fines & Forfeits	77,324	80,000	80,000	80,000
65300	Drug Seizure Forfeits				
	Subtotal Fines & Forfeitures	<u>77,324</u>	<u>80,000</u>	<u>80,000</u>	<u>80,000</u>

General Fund - 02
Revenue - 00

Account #	Revenues by Source	2013 Actual	2014 Estimated	2015 Budget	2016 Estimated
Miscellaneous Revenues					
66240	Horse Arena Rental	2,780	1,142		
66270	Parks Rental	4,845	5,275		
66460	Donations	133	150	500	500
66475	Fort Admissions	5,551	3,600		
66476	Fort Sale of Merchandise	165			
64140	Phone, Fax & Copies	243	145	100	100
66521	Payment In Lieu of Parks	8,421			
66570	Other Revenues	26,325	20,000	20,000	20,000
66572	Delta Senior Center-Utilities	7,800	7,800	7,800	7,800
	Subtotal Misc. Revenues	56,263	38,112	28,400	28,400
Accounting and Administrative Charges					
64720	Accounting and Administrative	425,000	720,844	749,781	749,781
	Subtotal Accounting and Admin.	425,000	720,844	749,781	749,781
Income from Investments					
66110	Interest on Investments	2,377	1,800	1,800	1,500
	Sub. Income from Investments	2,377	1,800	1,800	1,500
Other Financing Sources					
67719	Transfer From C. W. C. I. Fund	300,000	150,000	50,000	50,000
67741	Transfer From M.L. & P. Fund	500,000			
67742	Transfer From Sewer Fund		100,000	225,000	245,000
67745	Transfer From Water Fund		300,000	455,000	455,000
67747	Transfer From Refuse Fund	150,000	100,000	200,000	175,000
	Subtotal Other Financing Sources	950,000	650,000	930,000	925,000
Total - General Fund		4,680,958	4,700,186	4,967,197	4,944,723

2015 General Government Budget

Summary:

The General Government section of the budget covers many essential functions including: City Council and other appointed Boards, City Clerk, Municipal Court, City Manager, Human Resources, Finance, Legal Services and Government Buildings. Many of the services are considered “support” services for other city departments and are paid for through an administrative fee charged to those departments.

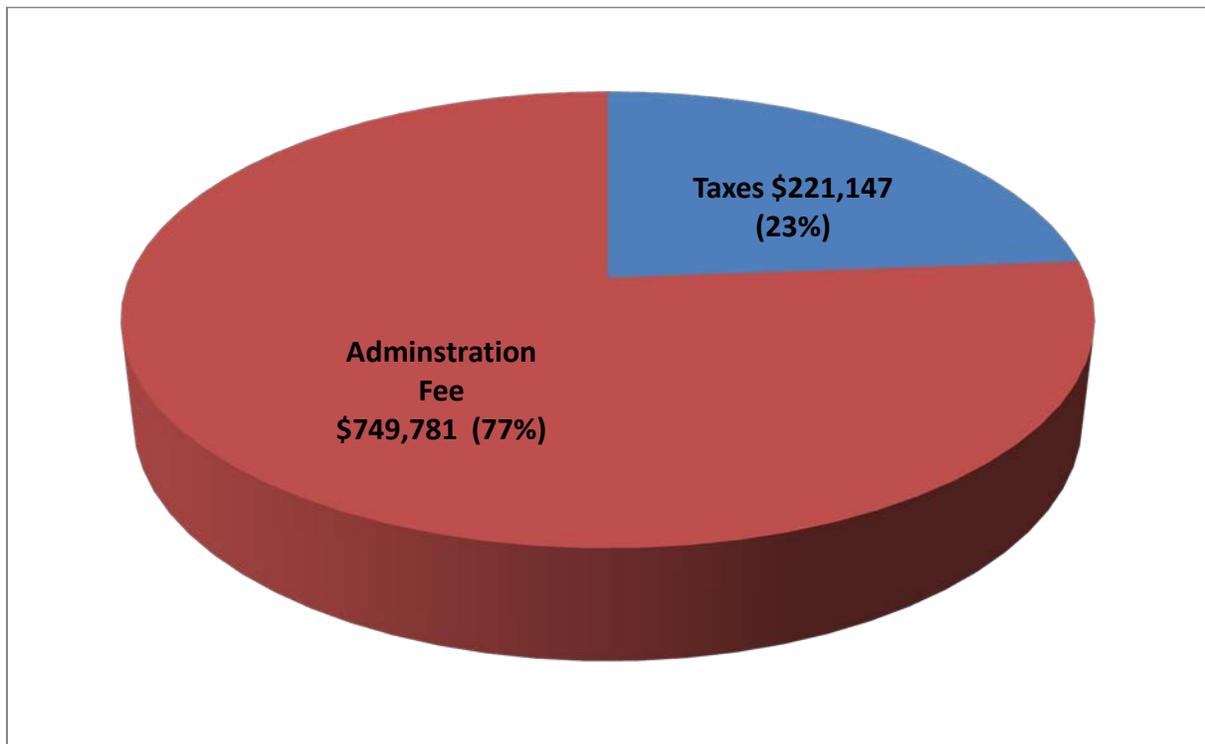
2014 Highlights:

- Integrated online bill pay for municipal utilities
- Implemented organizational changes streamlining administrative responsibilities
- Reported first year performance data to International City Managers Association
- Proposed two ballot questions for voter consideration
- Implemented regular employee newsletters

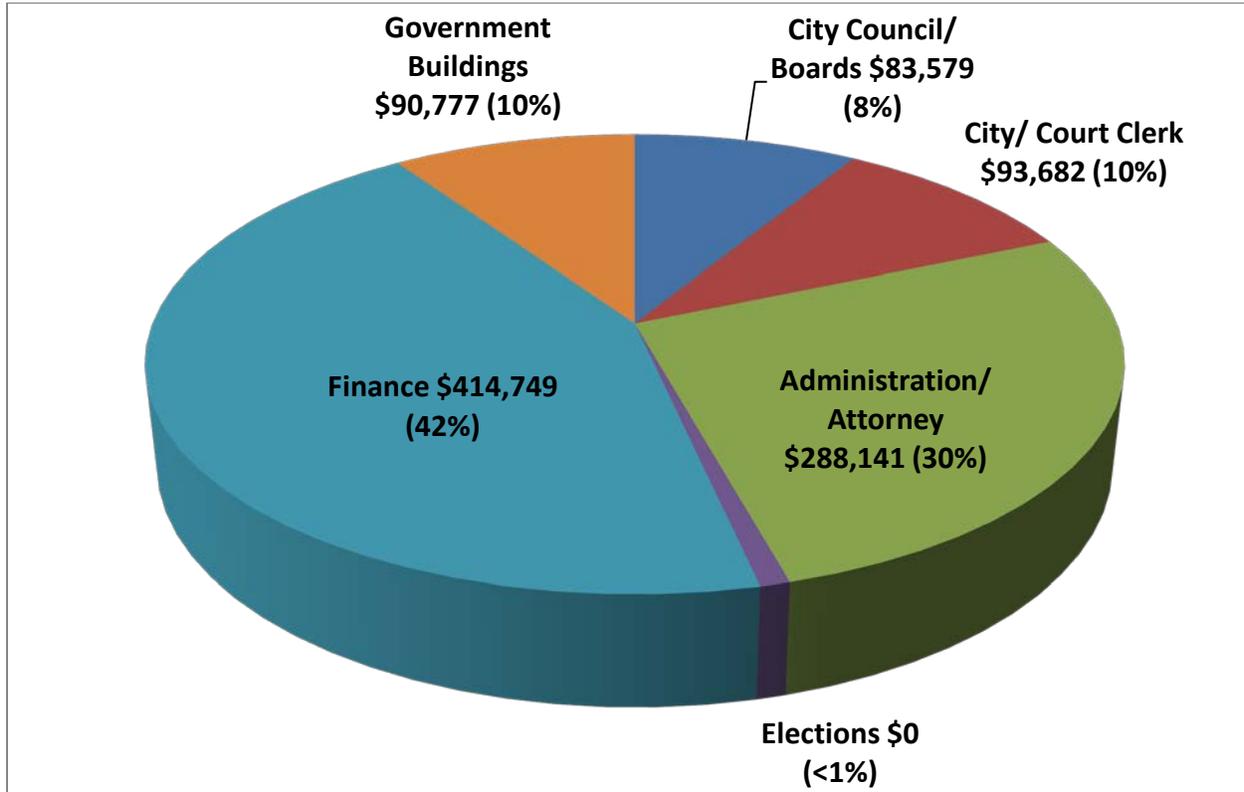
2015 Highlights:

- Consider better ways to conduct citizen engagement efforts
- Incorporating high fuel efficiency fleet vehicles for Council and other administrative use
- Conduct comprehensive economic realignment study

2015 Revenue Breakdown \$970,928



2015 Expense Breakdown \$970,928



Key Indicators:

	2012	2013	2014
Customer satisfaction rating at City Hall		85%*	90%
Customer satisfaction rating with utility billing		84%*	79%
Customer satisfaction with keeping citizens informed		54.80%*	NA
Customer satisfaction with responsiveness of Council		44.00%*	NA
Customer satisfaction with overall direction of the City		53.41%*	NA
Received unqualified (good) external audit		YES	YES
Annual Municipal Court Cases	904	906	1065**

*Corrected from 2014 Budget

** Estimated

**General Fund - 02
Expenditures**

Account #	Expenditure By Department	2013 Actual	2014 Estimated	2015 Budget	2016 Estimated
01 - City Council					
11200	Compensation	6,655	6,600	6,600	6,600
14100	Social Security & Medicare	509	505	505	505
15100	Group Insurance	1,255	1,244	1,244	1,244
15300	Worker's Compensation	512	297	297	297
	Subtotal Personnel	<u>8,931</u>	<u>8,646</u>	<u>8,646</u>	<u>8,646</u>
22100	Operating Materials & Supplies	1,477	696	600	1,000
31100	Liability Insurance	828	792	834	834
32200	Advertising & Legal Notices	0		828	828
33100	Travel, Education & Training	4,934	8,830	3,700	3,700
33600	Dues, Memberships & Subscriptions	16,370	16,495	16,642	16,642
33700	Public Relations	3,435	3,400	3,500	3,500
38400	Donations & Contributions	3,550	3,750	3,750	3,750
38450	Contributions To Other Agencies	17,145	47,818	43,430	19,000
38500	IT	176	99	99	99
38710	Other Expenses	1,000			
	Subtotal Charges & Services	<u>48,915</u>	<u>81,880</u>	<u>73,383</u>	<u>49,353</u>
	Total - City Council	<u><u>57,846</u></u>	<u><u>90,526</u></u>	<u><u>82,029</u></u>	<u><u>57,999</u></u>
02 - Boards & Committees					
38755	Planning Commission	244	200	200	200
38768	Historic Preservation			100	100
38769	City Committee		500	500	500
38770	Safety Committee	764	750	750	750
38771	Citizen Survey		507		
38772	Community/Downtown Revitalization	5,467			
	Subtotal Charges & Services	<u>6,475</u>	<u>1,957</u>	<u>1,550</u>	<u>1,550</u>
	Total - Boards & Committees	<u><u>6,475</u></u>	<u><u>1,957</u></u>	<u><u>1,550</u></u>	<u><u>1,550</u></u>

**General Fund - 02
Expenditures**

Account #	Expenditure By Department	2013 Actual	2014 Estimated	2015 Budget	2016 Estimated
04 - City Clerk					
12100	Salaries	38,098	32,276	32,276	32,276
14100	Social Security & Medicare	2,634	2,469	2,469	2,469
14200	Pension Contributions	1,898	1,614	1,614	1,614
15100	Group Insurance	12,957	10,785	10,785	10,785
15300	Worker's Compensation	157	108	112	112
	Subtotal Personnel	<u>55,744</u>	<u>47,252</u>	<u>47,256</u>	<u>47,256</u>
22100	Operating Materials & Supplies	729	175	200	200
31100	Liability Insurance	492	472	496	496
31300	Maintenance agreement		525	525	525
31800	Filing & Recording Fees	236	161	150	150
33100	Travel, Education & Training	179		500	500
33600	Dues, Memberships & Subscriptions	515	425	500	500
34100	Telephone	382	486	500	500
38500	IT	44	25	25	25
	Subtotal Charges & Services	<u>2,577</u>	<u>2,269</u>	<u>2,896</u>	<u>2,896</u>
	Total - City Clerk	<u><u>58,321</u></u>	<u><u>49,521</u></u>	<u><u>50,152</u></u>	<u><u>50,152</u></u>

05 - Municipal Court

12100	Salaries	12,869	10,759	10,759	10,759
12200	Part-Time Salaries	22,857	22,548	22,548	22,548
14100	Social Security & Medicare	2,650	2,548	2,548	2,548
14200	Pension Contributions	647	538	538	538
15100	Group Insurance	5,245	3,595	3,595	3,595
15300	Worker's Compensation	56	108	112	112
	Subtotal Personnel	<u>44,324</u>	<u>40,096</u>	<u>40,100</u>	<u>40,100</u>

**General Fund - 02
Expenditures**

Account #	Expenditure By Department	2013 Actual	2014 Estimated	2015 Budget	2016 Estimated
22100	Operating Materials & Supplies	994	1,400	1,200	1,400
31100	Liability Insurance	60	56	59	59
31300	Maintenance Agreement	500	500	500	500
31600	Professional Services	445	100	500	500
33100	Travel, Education & Training	491	1,120	1,000	1,000
33600	Dues, Memberships & Subscriptions	60	80	80	80
36500	Medical Services		70	70	70
38500	IT	37	21	21	21
38710	Other Expenses	113			
	Subtotal Charges & Services	<u>2,700</u>	<u>3,347</u>	<u>3,430</u>	<u>3,630</u>
Total - Municipal Court		<u><u>47,024</u></u>	<u><u>43,443</u></u>	<u><u>43,530</u></u>	<u><u>43,730</u></u>
06 - Administration					
12100	Salaries	149,551	152,547	189,897	189,897
12400	Housing Allowance	2,968	7,800	7,800	7,800
12500	Vehicle Allowance	4,820	4,800	4,800	4,800
12600	Cell Phone Stipend	1,124	1,120	1,120	1,120
14100	Social Security & Medicare	11,757	12,352	15,210	15,210
14200	Pension Contributions	9,072	9,631	9,631	9,630
15100	Group Insurance	25,708	23,922	23,956	23,956
15300	Worker's Compensation	280	333	335	335
	Subtotal Personnel	<u>205,280</u>	<u>212,505</u>	<u>252,749</u>	<u>252,748</u>
22100	Operating Materials & Supplies	2,759	3,650	3,500	3,500
31100	Liability Insurance	752	720	759	759
31600	Professional Services	2,139	3,000	3,000	3,000
32200	Advertising & Legal Notices	4,064	1,200	1,889	1,889
33100	Travel, Education & Training	5,944	4,250	5,000	5,000
33600	Dues, Memberships & Subscriptions	577	1,747	2,200	2,200
34100	Telephone	1,672	2,000	2,000	2,000
35100	Vehicle & Equipment Usage		500	20	20
35150	Fuel Usage			480	480
35200	Future Vehicle & Eq Replacement		1,094	1,094	1,094
38500	IT	440	250	250	250
38710	Other Expenses	1,100	200	200	200
	Subtotal Charges & Services	<u>19,447</u>	<u>18,611</u>	<u>20,392</u>	<u>20,392</u>
Total - Administration		<u><u>224,727</u></u>	<u><u>231,116</u></u>	<u><u>273,141</u></u>	<u><u>273,140</u></u>

**General Fund - 02
Expenditures**

Account #	Expenditure By Department	2013 Actual	2014 Estimated	2015 Budget	2016 Estimated
07 - City Attorney					
31600	Professional Services	12,008	14,000	15,000	15,000
	Subtotal Charges & Services	12,008	14,000	15,000	15,000
	Total - City Attorney	<u>12,008</u>	<u>14,000</u>	<u>15,000</u>	<u>15,000</u>
08 - Elections					
22100	Operating Materials & Supplies		10,026		10,000
	Subtotal Charges & Services	0	10,026	0	10,000
	Total - Elections	<u>0</u>	<u>10,026</u>	<u>0</u>	<u>10,000</u>
12 - Finance					
12100	Salaries	273,801	258,315	258,315	258,315
14100	Social Security & Medicare	20,248	19,761	19,761	19,761
14200	Pension Contributions	13,671	12,916	12,916	12,916
15100	Group Insurance	50,920	55,556	55,866	55,866
15300	Worker's Compensation	340	558	560	560
15400	Unemployment	9,854			
	Subtotal Personnel	368,834	347,106	347,418	347,418
22100	Operating Materials & Supplies	5,552	5,300	5,800	5,800
31100	Liability Insurance	1,156	1,108	1,086	1,086
31300	Maintenance Agreement	4,545	5,445	5,445	5,445
31600	Professional Services	1,879			
32300	Printing	2,508	4,418	5,500	4,600
33100	Travel, Education & Training	1,115	1,250	1,600	1,600
33600	Dues, Memberships & Subscriptions	629	650	650	650
34100	Telephone	3,671	3,700	3,700	3,700
35200	Future Vehicle & Eq. Replacement	1,600	1,600	1,600	1,600
36200	Auditing Service	22,750	23,925	24,650	24,650
38100	Bank Charges	14,413	17,000	17,000	17,000
38500	IT	88	50	50	50
38710	Other Expenses	145	220	250	250
	Subtotal Charges & Services	60,051	64,666	67,331	66,431
	Total - Finance	<u>428,885</u>	<u>411,772</u>	<u>414,749</u>	<u>413,849</u>

**General Fund - 02
Expenditures**

Account #	Expenditure By Department	2013 Actual	2014 Estimated	2015 Budget	2016 Estimated
18 - General Government Buildings					
12200	Part-Time Salaries	10,931	11,500	13,114	13,114
14100	Social Security & Medicare	836	880	1,003	1,003
15300	Worker's Compensation	918	325	325	325
	Subtotal Personnel	<u>12,685</u>	<u>12,705</u>	<u>14,442</u>	<u>14,442</u>
22100	Operating Materials & Supplies	10,709	6,500	6,500	6,500
31100	Liability Insurance	8,928	8,560	8,793	8,793
31600	Professional Services		500	5,000	5,000
34200	Natural Gas	12,136	10,000	10,000	10,000
34300	Electricity	26,791	25,300	25,300	25,300
34400	Trash Collections	2,526	2,526	2,526	2,526
34500	Water Service	1,635	1,700	1,700	1,700
34600	Sewer Service	1,550	1,516	1,516	1,516
35300	Repairs & Maintenance	20,473	12,000	15,000	15,000
	Subtotal Charges & Services	<u>84,748</u>	<u>68,602</u>	<u>76,335</u>	<u>76,335</u>
46200	Equipment	19,858			
	Subtotal Capital Outlay	<u>19,858</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total - General Gov. Buildings	<u><u>117,291</u></u>	<u><u>81,307</u></u>	<u><u>90,777</u></u>	<u><u>90,777</u></u>

2015 Delta Police Department Budget

Reduction of criminal activity as it affects the quality of life is our mission, and will continue to be as long as crime deprives citizens of their right to feel safe in their home.

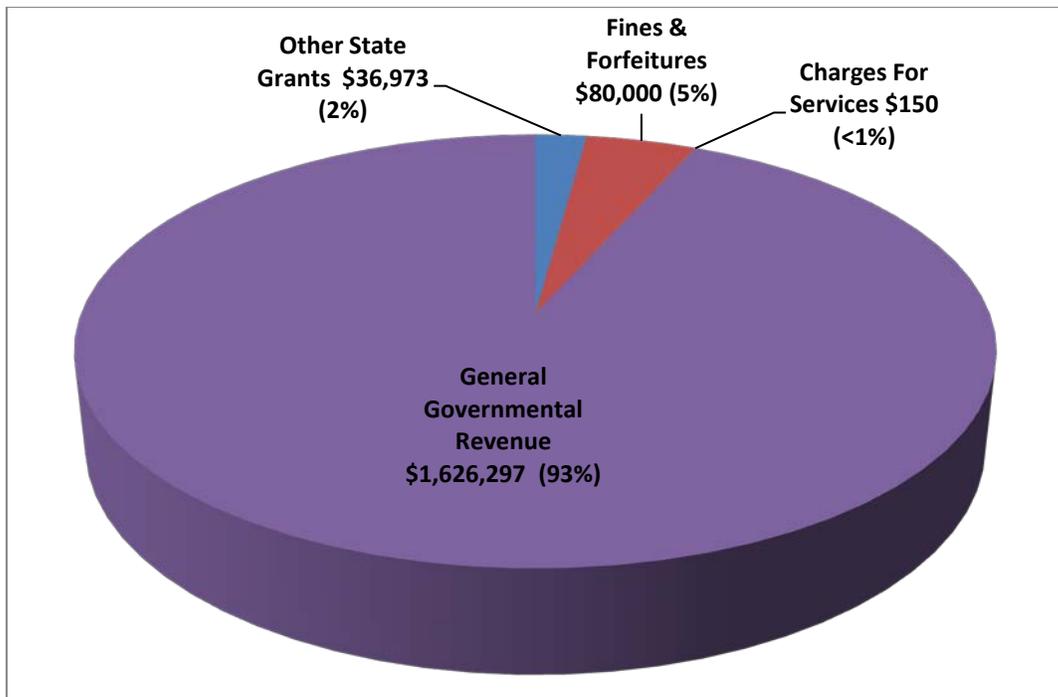
2014 Highlights:

- Eliminated janitorial personnel: Savings \$2,000
- Consolidated Animal Control to Community Development: Saving \$20,000
- Installed HVAC System: \$18,421
- Received P.O.S.T. training reimbursement costs of \$4,576
- Developed Face Book as an alternate method to communicate and share information with the public.

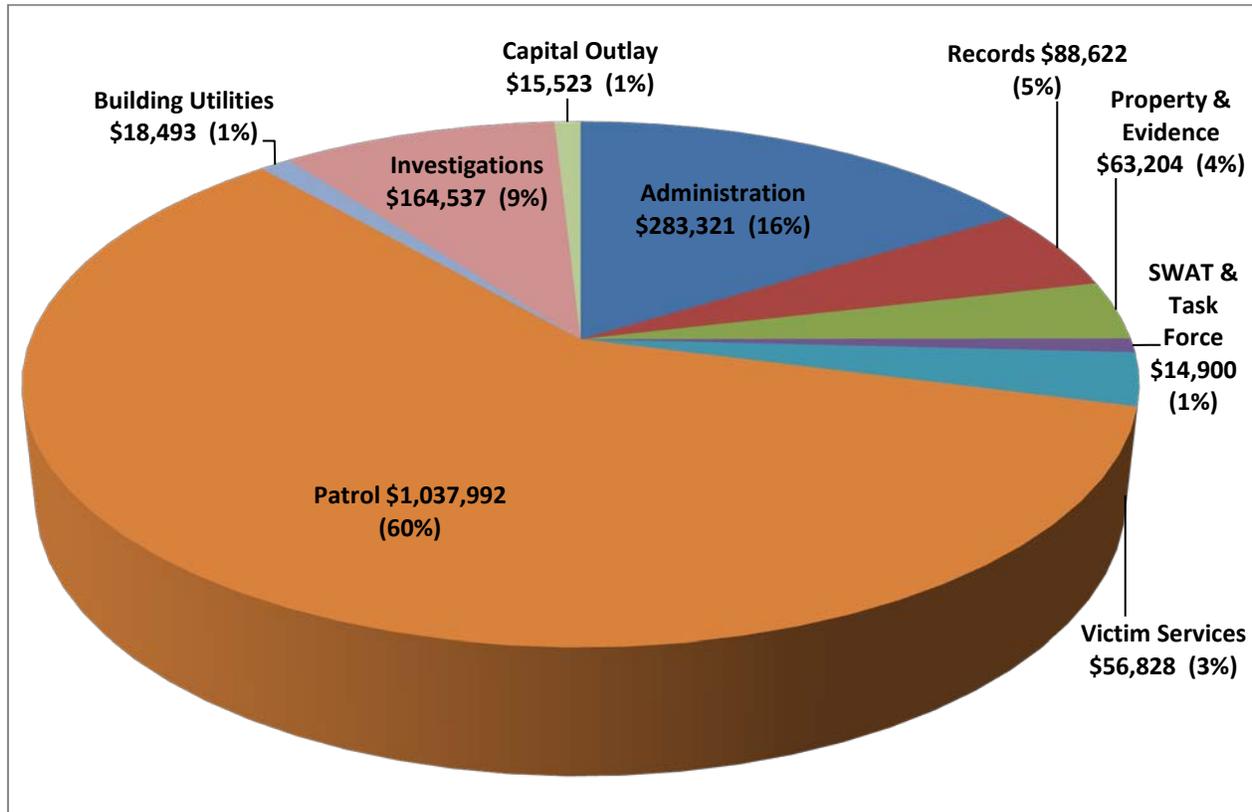
2015 Highlights:

- Received \$10,000 Victim Assistance Law Enforcement (VALE) Grant.
- Increase traffic enforcement to reduce traffic related accidents.
- Create career development plans for employee retention and improved moral.
- Increase salaries for sergeants and patrol officers resulting from salary survey.
- Complete Records audit to maintain compliance with retention and destruction schedules.
- Increase firearms & simulation training to maintain proficiency and tactics.
- Increase focus on community/problem oriented policing to build partnerships to reduce crime.
- Host semi-annual community meeting to proactively engage community.

2015 Revenue Breakdown: \$1,743,420



2015 Expenses Breakdown: \$1,743,420



Key Indicators:

	2013	2014	ICMA Benchmark**
Favorable Rating: Customer Satisfaction	64%	58%	NA
Favorable Rating: Ability to Maintain a Safe Community	66%	59%	NA
Favorable Rating: Overall Effectiveness	64%	56%	NA
Number of Officers per 1,000 Population	2.06	1.91	2.0
Total Expenditures per 1,000 Population		\$190,490	\$244,000
Dispatched Calls per 1,000 Population	232	170*	817
Top Priority Calls per 1,000 Population	21	31	57
Person Crimes	138	84*	
Property Crimes	381	385*	
Arrests:Adult& Juvenile	366	371*	
Arrests:DUI	52	23*	

* Estimated

**The ICMA Benchmark includes averages among a comparison group of 60-90 communities

**General Fund - 02
Expenditures**

Account #	Expenditure By Department	2013 Actual	2014 Estimated	2015 Budget	2016 Estimated
20 - Police					
12100	Salaries	1,010,808	961,305	1,003,148	1,003,148
12200	Part-Time Salaries	15,727	15,700	15,223	15,223
12600	Cell Phone Stipend	1,124	1,120	1,120	1,120
13100	Overtime	19,989	19,000	21,000	40,000
14100	Social Security & Medicare	22,611	23,862	25,825	26,101
14200	Pension Contributions	94,342	90,282	94,416	94,416
15100	Group Insurance	252,803	231,237	234,031	234,031
15300	Worker's Compensation	26,303	33,288	39,010	39,010
15700	PD State Disability	22,599	21,953	23,041	23,041
	Subtotal Personnel	1,466,306	1,397,747	1,456,814	1,476,090
22100	Operating Materials & Supplies	43,921	38,500	38,000	38,000
22800	Uniforms & Protective Clothing	9,930	9,400	10,000	10,000
31100	Liability Insurance	19,244	17,986	21,720	21,720
31300	Maintenance Agreement	13,304	13,500	13,500	13,500
31600	Professional Services	2,366	750	1,500	1,500
32200	Advertising & Legal Notices	1,449	617	200	200
33100	Travel, Education & Training	11,545	10,000	10,000	10,000
33600	Dues, Memberships & Subscriptions	2,645	1,865	1,000	1,000
34100	Telephone	8,303	8,500	10,000	10,000
34200	Natural Gas	1,184	1,232	1,232	1,232
34300	Electricity	5,289	6,050	6,050	6,050
34400	Trash Collections	600	650	650	650
34500	Water Service	146	200	200	200
34600	Sewer Service	342	360	360	360
35100	Vehicle & Equipment Usage	67,935	67,935	37,135	37,135
35150	Fuel Usage			30,800	30,800
35200	Future Vehicle & Eq. Replacement	74,000	64,191	64,191	64,191
35300	Repairs & Maintenance	952	1,666	2,500	2,500
36500	Medical Services	2,026	2,300	2,500	2,500
38500	IT	880	500	890	890
38710	Other Expenses	50			
38715	Task Force	5,000	5,000	5,000	5,000
38721	Asset Forfeitures	1,561			
38731	Delta County	10,000			
38770	Crime Prevention	494	530	530	530
38771	SWAT	788	750	1,000	1,000
38775	Juvenile Diversion	8,565	9,666	9,900	9,900
38776	Rental	2,225	2,225	2,225	2,225
	Subtotal Charges & Services	294,744	264,373	271,083	271,083

**General Fund - 02
Expenditures**

Account #	Expenditure By Department	2013 Actual	2014 Estimated	2015 Budget	2016 Estimated
42100	Buildings & Improvements	2,250	18,671		
46200	Equipment	8,666	10,000	15,523	
	Subtotal Capital Outlay	10,916	28,671	15,523	0
	Total - Police	<u>1,771,966</u>	<u>1,690,791</u>	<u>1,743,420</u>	<u>1,747,173</u>
28 - GIS					
12100	Salaries			53,706	53,706
14100	Social Security & Medicare			4,109	4,109
14200	Pension Contributions			2,685	2,685
15100	Group Insurance			6,225	6,225
15300	Worker's Compensation			108	108
	Subtotal Personnel	0	0	66,833	66,833
22100	Operating Materials & Supplies			1,200	1,200
31100	Liability Insurance			78	78
31300	Maintenance Agreement			5,465	5,465
31600	Professional Services			1,000	1,000
32200	Advertising & Legal Notices			1,500	1,500
33100	Travel, Education & Training				
33600	Dues, Memberships & Subscriptions				
34100	Telephone			500	500
38500	IT			30	30
38710	Other Expenses			50	50
	Subtotal Charges & Services	0	0	9,823	9,823
	Total - GIS	<u>0</u>	<u>0</u>	<u>76,656</u>	<u>76,656</u>

2015 Community Development Budget

Summary:

Community Development provides Planning, Zoning, Building, Code Enforcement, Animal Control, Geographic Information System, and Information Technology Services for the City of Delta.

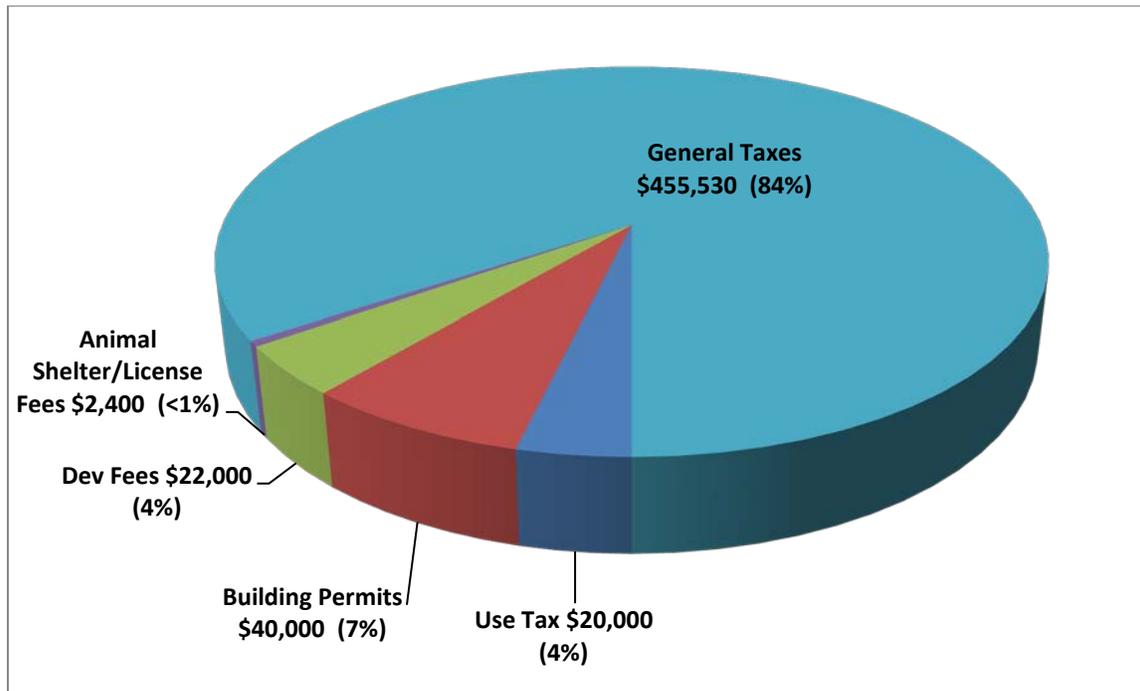
2014 Highlights:

- Move Animal Control saving \$21,000 in Salary by utilizing Department personnel
- Move GIS department to City Hall
- Intergovernmental Agreement with City of Montrose for IT audit and back up services
- Work with CAWS for continued lease and operation of Animal Shelter saving \$10,000
- Expansion of Animal Shelter Yard area
- Work with Main Street stakeholders on possible BID (extension from Community Revitalization Program)

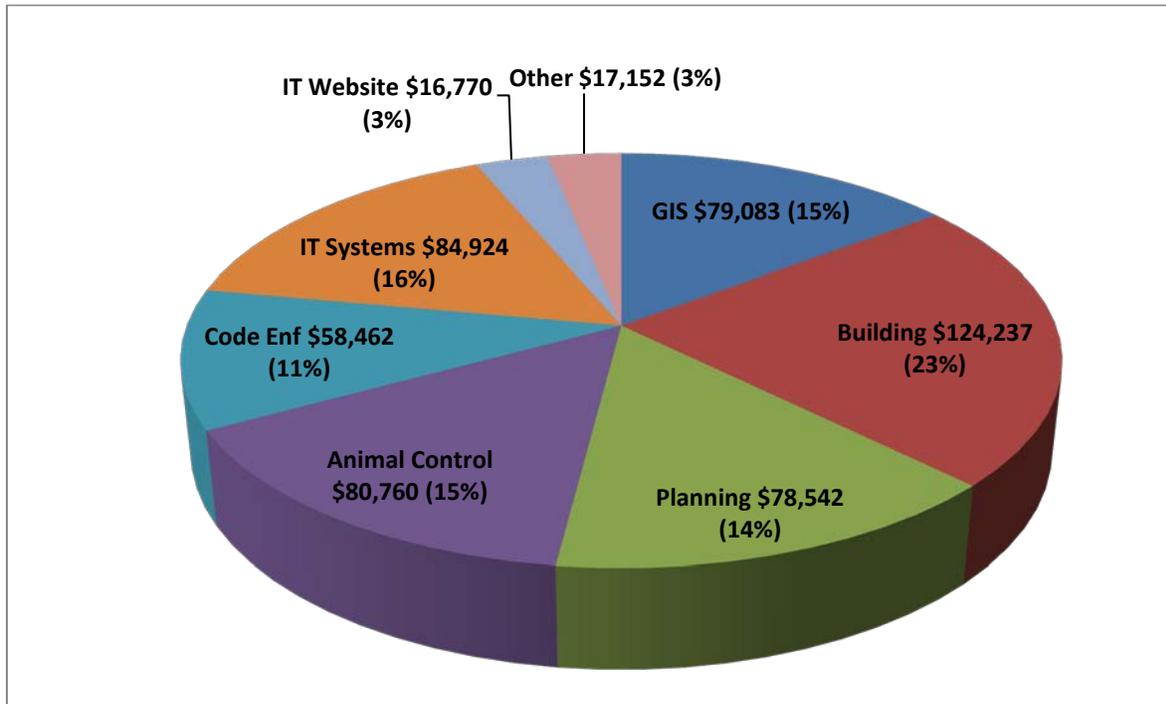
2015 Highlights:

- Explore City Hall Renovation and Consolidation
- Pursue, in partnership with CAWS to create an Animal Control Isolation area at shelter
- Consolidate animal control and code enforcement into one vehicle
- Projecting flat revenues from growth and development compared to 2014 budget

2015 Revenue Breakdown \$539,930



2015 Expense Breakdown \$539,930



Key Indicators:

	2011	2012	2013	2014
Building Inspections	792	784	780	576*
Building Cost per Inspection	\$127	\$135	\$143	\$187*
Code Enforcement Cases	295	201	576	525*
Code Cost per Case	\$277	\$413	\$136	\$215*
Animal Control Cases and Calls for Service				200*
Cost per Case				\$403*
Favorable Rating: The "look" of the City			70%	67%
Favorable Rating: Satisfaction with weed & trash control			40%	37%
Favorable Rating: Satisfaction with graffiti control			61%	63%
Favorable Rating Animal Control Effectiveness			38%	36%

*Estimate

**General Fund - 02
Expenditures**

Account #	Expenditure By Department	2013 Actual	2014 Estimated	2015 Budget	2016 Estimated
29 - Building Official					
12100	Salaries			65,915	65,915
12200	Part-Time Salaries			1,000	1,000
13100	Overtime			200	200
14100	Social Security & Medicare			5,134	5,134
14200	Pension Contributions			3,296	3,296
15100	Group Insurance			14,405	14,405
15300	Worker's Compensation			246	246
	Subtotal Personnel	<u>0</u>	<u>0</u>	<u>90,196</u>	<u>90,196</u>
22100	Operating Materials & Supplies			700	700
31100	Liability Insurance			194	194
31300	Maintenance Agreement			900	900
31600	Professional Services			300	300
32200	Advertising & Legal Notices				
33100	Travel, Education & Training			1,000	1,000
33600	Dues, Memberships & Subscriptions			200	200
34100	Telephone			980	980
35100	Vehicle & Equipment Usage			1,075	1,075
35150	Fuel Usage			450	450
35200	Future Vehicle & Eq. Replacement			844	844
38500	IT			30	30
38710	Other Expenses			50	50
	Subtotal Charges & Services	<u>0</u>	<u>0</u>	<u>6,723</u>	<u>6,723</u>
	Total - Building Official	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>96,919</u></u>	<u><u>96,919</u></u>
30 - Community Development					
12100	Salaries	186,249	188,976	135,515	135,515
12200	Part-Time Salaries	255	2,573		
12600	Cell Phone Stipend	1,124	1,120	1,120	1,120
13100	Overtime	181	100	100	100
14100	Social Security & Medicare	13,803	14,747	10,460	10,460
14200	Pension Contributions	9,312	9,449	6,776	6,776
15100	Group Insurance	39,648	35,522	21,117	21,117
15300	Worker's Compensation	407	477	122	122
	Subtotal Personnel	<u>250,979</u>	<u>252,964</u>	<u>175,210</u>	<u>175,210</u>

**General Fund - 02
Expenditures**

Account #	Expenditure By Department	2013 Actual	2014 Estimated	2015 Budget	2016 Estimated
22100	Operating Materials & Supplies	2,540	1,800	1,800	1,800
31100	Liability Insurance	432	416	166	166
31300	Maintenance Agreement	1,575	900		
31600	Professional Services	3,003	2,000	1,700	1,700
32200	Advertising & Legal Notices	4	50	150	150
33100	Travel, Education & Training	3,515	2,500	2,500	2,500
33600	Dues, Memberships & Subscriptions	510	800	600	600
34100	Telephone	2,696	2,910	1,200	1,200
35100	Vehicle & Equipment Usage	1,525	1,525		
35200	Future Vehicle & Eq. Replacement	1,875	844		
38500	IT	220	123	190	190
38710	Other Expenses	200	250	100	100
	Subtotal Charges & Services	<u>18,095</u>	<u>14,118</u>	<u>8,406</u>	<u>8,406</u>
	Total - Community Development	<u>269,074</u>	<u>267,082</u>	<u>183,616</u>	<u>183,616</u>

31 - Public Works Administration

22100	Operating Materials & Supplies	8,216	4,500		
22800	Uniforms & Protective Clothing	852	400		
31100	Liability Insurance	3,848	3,688		
31300	Maintenance Agreement	5,465	5,730		
31600	Professional Services	408			
32200	Advertising & Legal Notices	140	155		
33100	Travel, Education & Training	677	950		
33600	Dues, Memberships & Subscriptions	503	716		
34100	Telephone	1,995	2,000		
34200	Natural Gas	3,974	4,500		
34300	Electricity	2,549	2,358		
34400	Trash Collections	300	324		
34500	Water Service	268	320		
34600	Sewer Service	677	700		
35100	Vehicle & Equipment Usage	3,510	3,510		
35200	Future Vehicle & Eq. Replacement	2,914	2,289		
38500	IT	88	49		
38710	Other Expenses	50	50		
46200	Equipment		7,095		
	Subtotal Charges & Services	<u>36,434</u>	<u>39,334</u>	<u>0</u>	<u>0</u>
	Total - Public Works Administration	<u>36,434</u>	<u>39,334</u>	<u>0</u>	<u>0</u>

**General Fund - 02
Expenditures**

Account #	Expenditure By Department	2013 Actual	2014 Estimated	2015 Budget	2016 Estimated
32 - Street Maintenance					
12100	Salaries	279,256	286,406	256,342	256,342
12200	Part-Time Salaries	5,000			
12600	Cell Phone Stipend	843	840	720	720
13100	Overtime	4,675	3,646	3,000	3,000
14100	Social Security & Medicare	21,490	22,253	19,895	19,895
14200	Pension Contributions	13,538	14,320	12,817	12,817
15100	Group Insurance	57,881	53,769	40,993	40,993
15300	Worker's Compensation	11,380	16,104	19,436	19,436
	Subtotal Personnel	<u>394,063</u>	<u>397,339</u>	<u>353,203</u>	<u>353,203</u>
22100	Operating Materials & Supplies	21,449	16,074	26,000	26,000
24600	Asphalt & Other Surfacing	11,080	15,000	15,000	15,000
31100	Liability Insurance			4,753	4,753
31600	Professional Services			5,000	5,000
32200	Advertising & Legal Notices			250	250
33100	Travel, Education & Training	218	252	2,000	2,000
34100	Telephone			1,625	1,625
34200	Natural Gas			4,500	4,500
34300	Electricity	28,464	26,000	27,700	27,700
34400	Trash Collections			325	325
34500	Water Service			320	320
34600	Sewer Service			500	500
35100	Vehicle & Equipment Usage	88,500	88,500	89,955	89,955
35150	Fuel Usage			16,055	16,055
35200	Future Vehicle & Eq. Replacement	56,938	62,718	74,571	74,571
36500	Medical Expenses	206	225	225	225
38710	Other Expenses	128	50	150	150
	Subtotal Charges & Services	<u>206,983</u>	<u>208,819</u>	<u>268,929</u>	<u>268,929</u>
	Total - Street Maintenance	<u><u>601,046</u></u>	<u><u>606,158</u></u>	<u><u>622,132</u></u>	<u><u>622,132</u></u>

2015 Public Works Budget

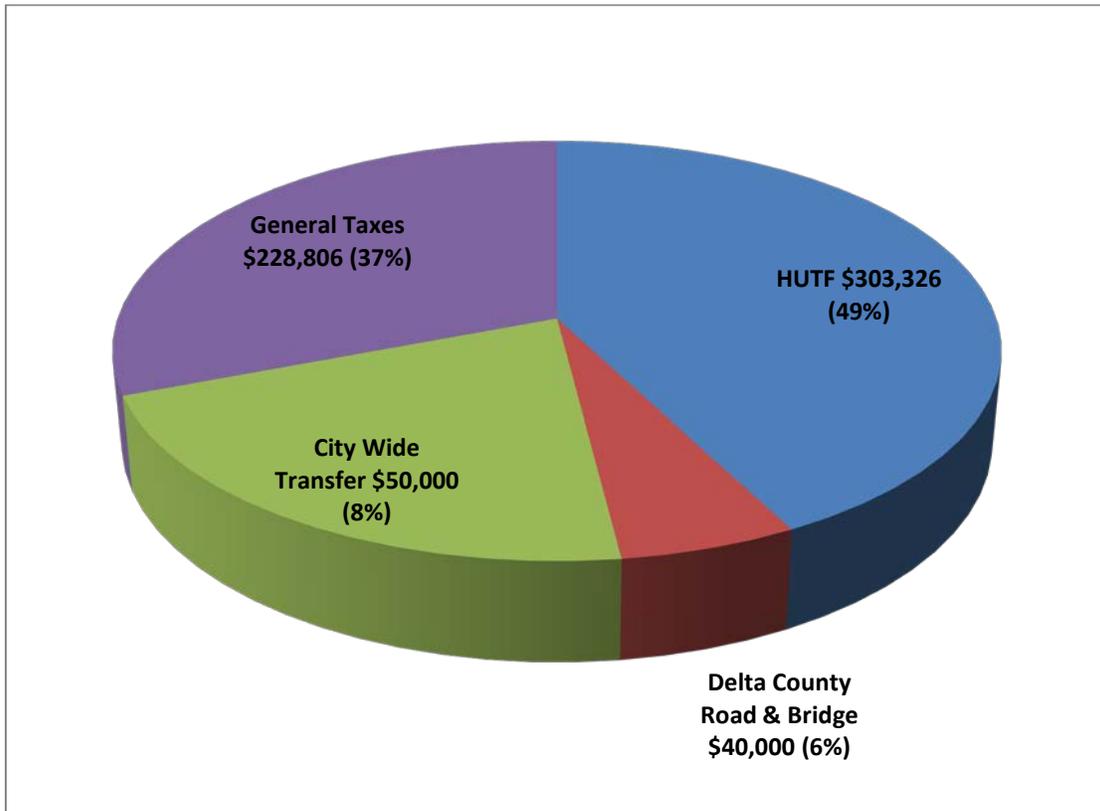
Summary:

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.)

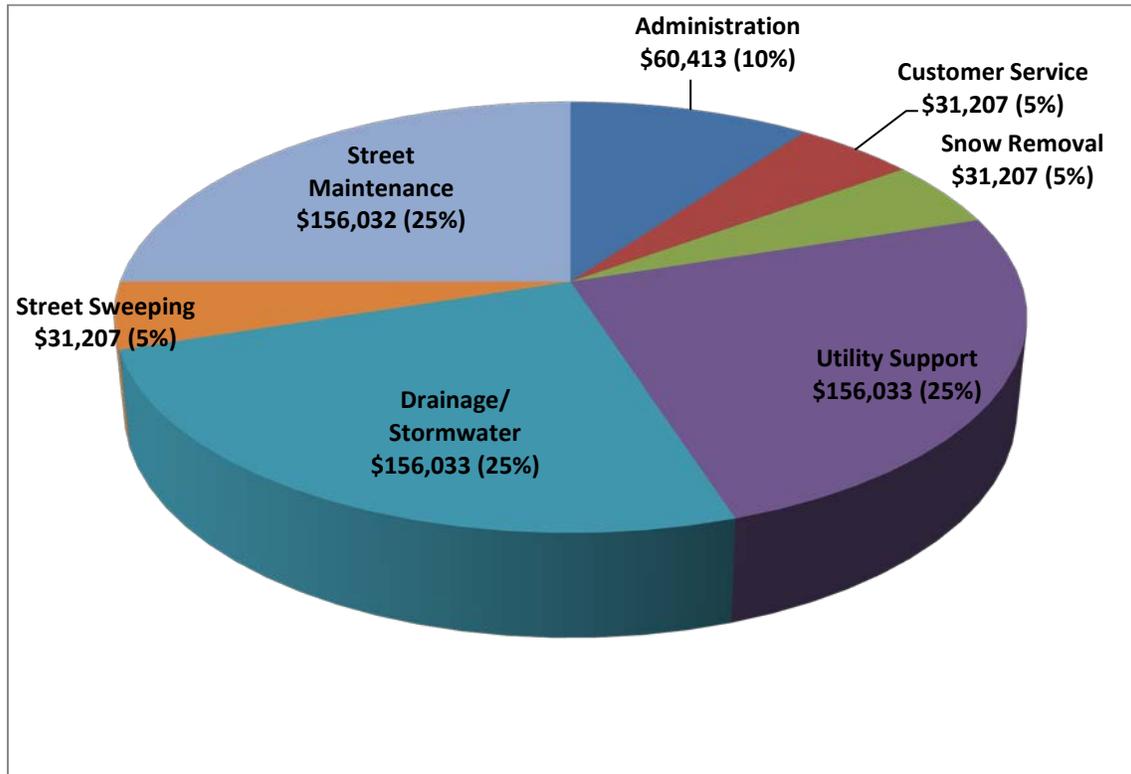
Annual Activities:

- 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

2015 Revenue Breakdown \$622,132



2015 Expense Breakdown \$622,132



Key Indicators:

	2013	2014	ICMA Benchmark*
Favorability Rating: Street Maintenance	39%	32%	54% (Delta ranks 33 of 40)
Favorability Rating: Street Sweeping	53%	46%	68% (Delta ranks 28 of 29)
Favorability Rating: Snow Plowing	62%	68%	70% (Delta ranks 12 of 20)

*ICMA Benchmark includes averages among a comparison group of 20-40 communities

**General Fund - 02
Expenditures**

Account #	Expenditure By Department	2013 Actual	2014 Estimated	2015 Budget	2016 Estimated
33 - Snow & Ice Removal					
22100	Operating Materials & Supplies	4,347	3,750		
33100	Travel, Education & Training	88	500		
35100	Vehicle & Equipment Usage	14,000	14,000		
35200	Future Vehicle & Eq. Replacement	9,564	9,564		
	Subtotal Charges & Services	<u>27,999</u>	<u>27,814</u>	<u>0</u>	<u>0</u>
	Total - Snow & Ice Removal	<u>27,999</u>	<u>27,814</u>	<u>0</u>	<u>0</u>
36 - Parking Facilities					
34300	Electricity	1,811	1,600		
	Subtotal Charges & Services	<u>1,811</u>	<u>1,600</u>	<u>0</u>	<u>0</u>
	Total - Parking Facilities	<u>1,811</u>	<u>1,600</u>	<u>0</u>	<u>0</u>
39 - Storm Water & Drainage					
22100	Operating Materials & Supplies	7,454	2,329		
31100	Liability Insurance	860	824		
31600	Professional Services		1,216		
34300	Electricity	41	75		
	Subtotal Charges & Services	<u>8,355</u>	<u>4,444</u>	<u>0</u>	<u>0</u>
	Total - Storm Water & Drainage	<u>8,355</u>	<u>4,444</u>	<u>0</u>	<u>0</u>
42 - Flood Control					
22100	Operating Materials & Supplies	99			
	Subtotal Charges & Services	<u>99</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total - Flood Control	<u>99</u>	<u>0</u>	<u>0</u>	<u>0</u>

**General Fund - 02
Expenditures**

Account #	Expenditure By Department	2013 Actual	2014 Estimated	2015 Budget	2016 Estimated
44 - Animal Control					
12100	Salaries	3,033			
12200	Part-Time Salaries	11,231			
14100	Social Security & Medicare	1,091			
15300	Worker's Compensation	586			
	Subtotal Personnel	<u>15,941</u>	<u>0</u>	<u>0</u>	<u>0</u>
22100	Operating Materials & Supplies	695	750	500	500
31100	Liability Insurance	4,880	4,036	4,585	4,585
31600	Professional Services	4,802	2,400	3,000	3,000
33100	Travel, Education & Training	1,004		500	500
33600	Dues, Memberships & Subscriptions	80			
34100	Telephone	825	625	625	625
34200	Natural Gas	2,415	3,136	2,650	2,650
34300	Electricity	607	660	660	660
34400	Trash Collections	126	126	120	120
34500	Water Service	147	300	300	300
34600	Sewer Service	321	500	500	500
35100	Vehicle & Equipment Usage	3,000	3,000	2,000	2,000
35150	Fuel Usage			1,000	1,000
35200	Future Vehicle & Eq. Replacement	2,700	1,138	1,138	1,138
35300	Repairs & Maintenance	1,752	1,500		3,000
38500	IT	37	20	20	20
38710	Other Expenses				
	Subtotal Charges & Services	<u>23,391</u>	<u>18,191</u>	<u>17,598</u>	<u>20,598</u>
42100	Buildings & Improvements			21,000	
	Subtotal Capital Outlay	<u>0</u>	<u>0</u>	<u>21,000</u>	<u>0</u>
	Total - Animal Control	<u><u>39,332</u></u>	<u><u>18,191</u></u>	<u><u>38,598</u></u>	<u><u>20,598</u></u>

**General Fund - 02
Expenditures**

Account #	Expenditure By Department	2013 Actual	2014 Estimated	2015 Budget	2016 Estimated
45 - Code Enforcement					
12100	Salaries	40,086	39,957	41,954	41,954
12600	Cell Phone Stipend	321	321	321	321
14100	Social Security & Medicare	2,904	3,082	3,234	3,234
14200	Pension Contributions	2,004	1,998	2,098	2,098
15100	Group Insurance	14,346	14,297	14,297	14,297
15300	Worker's Compensation	295	825	588	588
	Subtotal Personnel	<u>59,956</u>	<u>60,480</u>	<u>62,492</u>	<u>62,492</u>
22100	Operating Materials & Supplies	36	100	100	100
31100	Liability Insurance	2,844	2,724	2,869	2,869
31300	Maintenance Agreement	1,050	600	600	600
31609	Abatement				
33100	Travel, Education & Training		50		
33600	Dues, Memberships & Subscriptions		50		
35100	Vehicle & Equipment Usage	1,765	1,765		
35200	Future Vehicle & Eq. Replacement	1,600	1,642		
38500	IT	44	25	30	30
38710	Other Expenses		50	50	50
	Subtotal Charges & Services	<u>7,339</u>	<u>7,006</u>	<u>3,649</u>	<u>3,649</u>
	Total - Code Enforcement	<u><u>67,295</u></u>	<u><u>67,486</u></u>	<u><u>66,141</u></u>	<u><u>66,141</u></u>

**General Fund - 02
Expenditures**

Account #	Expenditure By Department	2013 Actual	2014 Estimated	2015 Budget	2016 Estimated
47 - Cemetery					
12100	Salaries	51,173	25,764	32,760	32,760
12200	Part - Time Salaries	12,213			
12600	Cell Phone Stipend	321	320	320	320
14100	Social Security & Medicare	4,676	1,995	2,531	2,531
14200	Pension Contributions	2,452	1,288	1,638	1,638
15100	Group Insurance	14,478	7,123	14,311	14,311
15300	Worker's Compensation	2,722	5,076	5,073	5,073
	Subtotal Personnel	<u>88,035</u>	<u>41,567</u>	<u>56,633</u>	<u>56,633</u>
22100	Operating Materials & Supplies	6,751	6,847	6,500	6,500
22200	Chemicals & Lab Supplies	4,065	4,200	4,750	4,750
31100	Liability Insurance	480	460	484	484
31300	Maintenance Agreement	150	150	150	150
31350	Tree & Landscaping	353	350	1,000	1,000
31600	Professional Services	437	150	200	200
34300	Electricity	2,444	2,750	2,750	2,750
34400	Trash Collections	300	350	350	350
34500	Water Service	32,541	45,350	49,000	49,000
34600	Sewer Service	282	325	325	350
35100	Vehicle & Equipment Usage	12,560	12,560	7,770	7,770
35150	Fuel Usage			4,790	4,790
35200	Future Vehicle & Eq. Replacement	9,420	9,613	9,613	9,613
36500	Medical Expenses	55	175	175	300
38710	Other Expenses		50	250	750
46200	Equipment		2,981		
	Subtotal Charges & Services	<u>69,838</u>	<u>86,311</u>	<u>88,107</u>	<u>88,757</u>
	Total - Cemetery	<u><u>157,873</u></u>	<u><u>127,878</u></u>	<u><u>144,740</u></u>	<u><u>145,390</u></u>

**General Fund - 02
Expenditures**

Account #	Expenditure By Department	2013 Actual	2014 Estimated	2015 Budget	2016 Estimated
60 - Parks					
12100	Salaries	244,614	242,528		
12200	Part - Time Salaries	101,055	105,392		
12300	Other Compensation		17,757		
12600	Cell Phone Stipend	2,247	2,240		
14100	Social Security & Medicare	25,822	28,146		
14200	Pension Contributions	11,840	12,126		
15100	Group Insurance	62,152	58,620		
15300	Worker's Compensation	11,544	14,577		
15400	Unemployment	11,820	11,639		
	Subtotal Personnel	<u>471,094</u>	<u>493,025</u>	<u>0</u>	<u>0</u>
22100	Operating Materials & Supplies	38,783	31,011		
22200	Chemicals & Lab Supplies	18,203	15,500		
31100	Liability Insurance	4,640	4,448		
31350	Tree & Landscaping	10,937			
31600	Professional Services	7,365	3,000		
32200	Advertising & Legal Notices	269	50		
33100	Travel, Education & Training	345	250		
33600	Dues, Memberships & Subscriptions	77	85		
34100	Telephone	1,361	1,750		
34200	Natural Gas	2,605	2,800		
34300	Electricity	14,273	17,700		
34400	Trash Collections	6,825	4,500		
34500	Water Service	41,385	51,450		
34600	Sewer Service	1,081	1,275		
35100	Vehicle & Equipment Usage	56,780	58,390		
35150	Fuel Usage				
35200	Future Vehicle & Eq. Replacement	33,944	41,013		
35300	Repairs & Maintenance	2,497	500		
36500	Medical Expenses	1,022	150		
38500	IT	132	75		
38710	Other Expenses	140	340		
	Subtotal Charges & Services	<u>242,664</u>	<u>234,287</u>	<u>0</u>	<u>0</u>
46200	Equipment	1,680			
	Subtotal Capital Outlay	<u>1,680</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total - Parks	<u><u>715,438</u></u>	<u><u>727,312</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

**General Fund - 02
Expenditures**

Account #	Expenditure By Department	2013 Actual	2014 Estimated	2015 Budget	2016 Estimated
64 - Horse Arena					
22100	Operating Materials & Supplies	16	100		
34300	Electricity	158	175		
34500	Water Service	422	450		
34600	Sewer Service	282	275		
35100	Vehicle & Equipment Usage	2,700	380		
35150	Fuel Usage				
35200	Future Vehicle & Eq. Replacement	3,993	561		
	Subtotal Charges & Services	<u>7,571</u>	<u>1,941</u>	<u>0</u>	<u>0</u>
	Total - Horse Arena	<u><u>7,571</u></u>	<u><u>1,941</u></u>	<u><u>0</u></u>	<u><u>0</u></u>
65 - Visitor Center					
22100	Operating Materials & Supplies			500	1,000
34300	Electricity			750	1,500
34400	Trash Collections				126
34500	Water Service				168
34600	Sewer Service				200
31600	Professional Services				
	Subtotal Charges & Services	<u>0</u>	<u>0</u>	<u>1,250</u>	<u>2,994</u>
42100	Improvements Other Than Buildings				
	Subtotal Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total - Visitor Center	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>1,250</u></u>	<u><u>2,994</u></u>
76 - Culture					
12100	Part-Time Salaries	10,658	5,889		
14100	Social Security & Medicare	815	451		
15300	Worker's Compensation	235	180		
	Subtotal Personnel	<u>11,708</u>	<u>6,520</u>	<u>0</u>	<u>0</u>
22100	Operating Materials & Supplies	434	315		
31100	Liability Insurance	8,840	8,472	8,261	8,261
34100	Telephone	1,098	1,000	950	950
34300	Electricity	107	150	175	175
38500	IT	246	139	139	139
38870	Cost of Sales		150		
	Subtotal Charges & Services	<u>10,725</u>	<u>10,226</u>	<u>9,525</u>	<u>9,525</u>
	Total - Culture	<u><u>22,433</u></u>	<u><u>16,746</u></u>	<u><u>9,525</u></u>	<u><u>9,525</u></u>

**General Fund - 02
Expenditures**

Account #	Expenditure By Department	2013 Actual	2014 Estimated	2015 Budget	2016 Estimated
77 - IT					
22100	Operating Materials & Supplies	1,913	300	2,000	2,000
31600	Professional Services	55,654	66,000	68,000	68,000
33600	Dues, Memberships & Subscriptions	7,636	8,000	8,000	8,000
38710	Other Expenses		1,640		
	Subtotal Charges & Services	<u>65,203</u>	<u>75,940</u>	<u>78,000</u>	<u>78,000</u>
	Total - IT	<u>65,203</u>	<u>75,940</u>	<u>78,000</u>	<u>78,000</u>
90 - Non - Departmental					
22100	Operating Materials & Supplies	1,387	2,000	2,000	2,000
31100	Liability Insurance	7,164	6,868	9,207	9,207
31300	Maintenance Agreement	6,007	5,700	5,700	5,700
32100	Postage	7,500	6,800	7,500	7,500
34100	Telephone	6,203	6,200	6,200	6,200
37100	Lease Agreement	720	1,000	1,000	1,000
38710	Other Expenses	1,036	100	1,000	1,000
38715	Tabor Refund				
38720	Insurance Deductible	2,361	2,400	5,000	5,000
	Subtotal Charges & Services	<u>32,378</u>	<u>31,068</u>	<u>37,607</u>	<u>37,607</u>
	Total - Non - Departmental	<u>32,378</u>	<u>31,068</u>	<u>37,607</u>	<u>37,607</u>
95 - Transfers To Other Funds					
39018	Transfer Sales Tax to Parks & Rec. Fund			800,000	800,000
39072	Transfer to Dental Fund	24,413	20,453	16,000	16,000
	Total: Transfers to Other Funds	<u>24,413</u>	<u>20,453</u>	<u>816,000</u>	<u>816,000</u>
	Total - General Fund	<u>4,801,297</u>	<u>4,657,903</u>	<u>4,885,531</u>	<u>4,858,947</u>

Conservation Trust Fund

	<u>Estimated 2014</u>	<u>Budget 2015</u>	<u>Estimated 2016</u>
Fund Balance	248,537	270,545	219,500
Revenues:			
Intergovernmental	91,000	91,000	91,000
Income from Investments	<u>80</u>	<u>125</u>	<u>125</u>
Total Revenue =	91,080	91,125	91,125
Expenditures:			
Personnel		14,670	14,670
Charges & Services		10,000	10,000
Capital Outlay	<u>69,072</u>	<u>117,500</u>	<u>50,000</u>
Total Expenditures =	69,072	142,170	74,670
Fund Balance	270,545	219,500	235,955

**Conservation Trust Fund - 15
Revenue - 00**

Account : Revenues by Source		2013 Actual	2014 Estimated	2015 Budget	2016 Estimated
Intergovernmental Revenues					
63440	Lottery Proceeds	<u>94,639</u>	<u>91,000</u>	<u>91,000</u>	<u>91,000</u>
	Subtotal Intergov. Revenues	<u>94,639</u>	<u>91,000</u>	<u>91,000</u>	<u>91,000</u>
Income From Investments					
66110	Interest on Investments	<u>164</u>	<u>80</u>	<u>125</u>	<u>125</u>
	Sub. Income From Investments	<u>164</u>	<u>80</u>	<u>125</u>	<u>125</u>
66570	Other Revenues				
	Other Revenues	<u>2,795</u>			
	Sub. Other Revenues	<u>2,795</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total - Conservation Trust Fund		<u><u>97,598</u></u>	<u><u>91,080</u></u>	<u><u>91,125</u></u>	<u><u>91,125</u></u>

Conservation Trust Fund - 15 Expenditures

Account #	Expenditure By Department	2013 Actual	2014 Estimated	2015 Budget	2016 Estimated
24 - Parks Tree Program					
43200	Improvements other than Buildings				
	Total: Parks Tree Program	0	0	0	0
25 -Mountain View Park					
43200	Improvements other than Buildings		951		
	Total: Mountain View Park	0	951	0	0
27 -Cleland Park					
43200	Improvements other than Buildings	7,350	11,539	10,000	10,000
	Total: Cleland Park	7,350	11,539	10,000	10,000
29 -Confluence Park					
43200	Improvements other than Buildings	8,075	22,157	80,000	20,000
	Total: Confluence Park	8,075	22,157	80,000	20,000
30 - Tamarac Park					
43200	Improvements other than Buildings		10,322		
	Total: Tamarac Park	0	10,322	0	0
31 -Horse Arena					
43200	Improvements other than Buildings		1,325		
	Total: Horse Arena	0	1,325	0	0
32 -Cottonwood Park					
43200	Improvements other than Buildings		2,680		
	Total: Cottonwood Park	0	2,680	0	0
33 - H-38 Road					
43200	Improvements other than Buildings		4,275		
	Total: H-38 Road	0	4,275	0	0

Conservation Trust Fund - 15 Expenditures

Account #	Expenditure By Department	2013 Actual	2014 Estimated	2015 Budget	2016 Estimated
60 - Parks Development					
12200	Part-Time Salaries			12,500	12,500
14100	Social Security & Medicare		0	956	956
15300	Worker's Compensation			1,214	1,214
	Subtotal Personnel Services	<u>0</u>	<u>0</u>	<u>14,670</u>	<u>14,670</u>
22100	Operating Materials & Supplies			10,000	10,000
	Subtotal Charges & Services	<u>0</u>	<u>0</u>	<u>10,000</u>	<u>10,000</u>
43200	Improvements other than Buildings	<u>13,702</u>	<u>5,177</u>	<u>27,500</u>	<u>20,000</u>
	Subtotal Capital Outlay	<u>13,702</u>	<u>5,177</u>	<u>27,500</u>	<u>20,000</u>
	Total: Parks Development	<u>13,702</u>	<u>5,177</u>	<u>52,170</u>	<u>44,670</u>
62 - Vistor Center Development					
43200	Improvements other than Buildings	<u>10,548</u>	<u>260</u>	<u>0</u>	<u>0</u>
	Total: Vistor Center Development	<u>10,548</u>	<u>260</u>	<u>0</u>	<u>0</u>
65 - River Property					
43200	Improvements other than Buildings	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total: River Property	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
66 - Main Street Landscaping					
43200	Improvements other than Buildings	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total: River Property	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
67 - Garnet Mesa Ditch					
43200	Improvements other than Buildings	<u>0</u>	<u>10,386</u>	<u>0</u>	<u>0</u>
	Total: Garnet Mesa Ditch	<u>0</u>	<u>10,386</u>	<u>0</u>	<u>0</u>
Total Conservation Trust Fund		<u><u>39,675</u></u>	<u><u>69,072</u></u>	<u><u>142,170</u></u>	<u><u>74,670</u></u>

Parks & Recreation Fund

	Estimated <u>2014</u>	Budget <u>2015</u>	Estimated <u>2016</u>
Fund Balance	0	763,701	868,318
Revenues:			
Taxes	0	1,640,244	1,656,396
Admissions	0	496,500	475,500
Fees	0	40,000	45,000
Youth	0	38,000	42,000
Aquatics	0	36,500	31,500
Rental	0	53,800	50,150
Miscellaneous	0	75,895	68,470
Other Financing Sources	0	<u>800,000</u>	<u>800,000</u>
Total Revenue =	0	3,180,939	3,169,016
Expenditures:			
Personnel	0	1,581,669	1,547,200
Charges & Services	0	1,014,653	1,002,094
Capital Outlay	0	100,000	101,000
Transfer to Other Funds	0	<u>380,000</u>	<u>375,000</u>
Total Expenditures =	0	3,076,322	3,025,294
Fund Balance	0	868,318	1,012,040

2015 RECREATION DEPARTMENT BUDGET OF REVENUE AND EXPENSES

Summary:

The Recreation Department serves all citizens of this community, including youth through seniors. The department offers activities to enhance the quality of life for those citizens that take part in programs provided. Exercises are provided to enhance the heart, body and mind as it improves and maintains a healthy community.

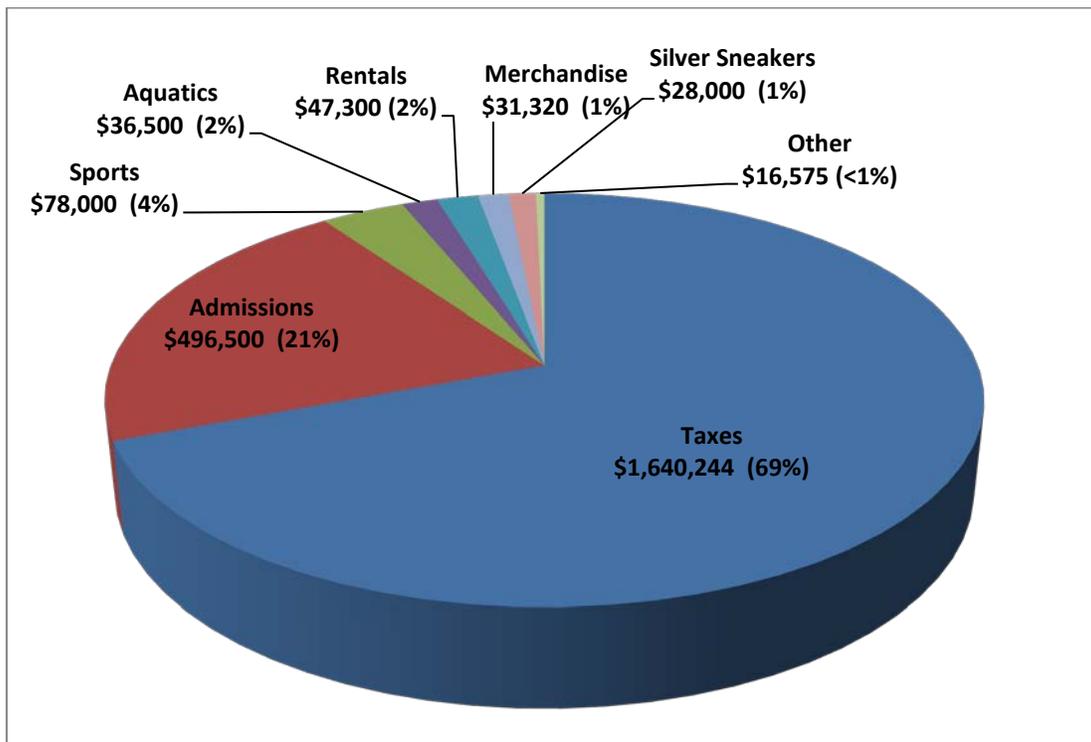
2014 Highlights:

- Wellness pool allowed for an increase in Water Fitness classes and Swim Lessons
- Additional room in the Fitness area allowed for a doubling of the Senior Fitness classes
- Developed additional Swim Lesson times and developed new programs in Water Fitness
- Held public meetings concerning the tax extension and combining departments
- Held two public meetings concerning the hours change at the Recreation Center
- Earned the CPRA Columbine Award for the expansion
- Removed carpet from snack bar area and replaced with tile

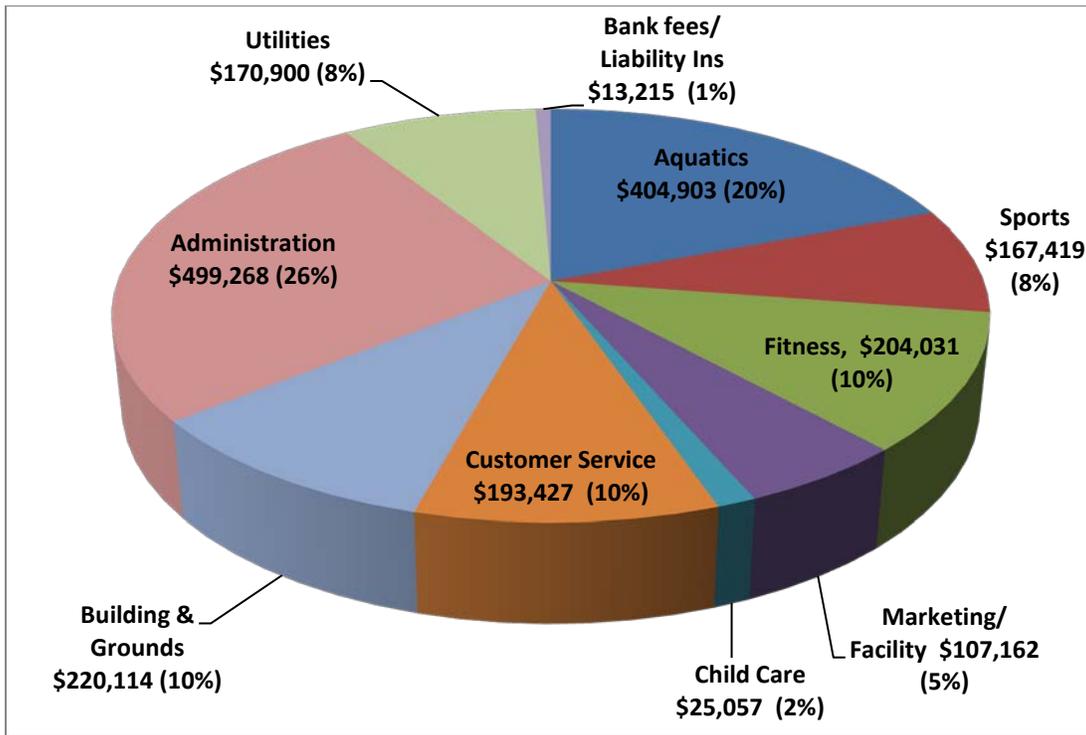
2015 Highlights:

- Analyze future needs for the community and improve our customer service rating
- Analyze and implement efficiencies within the three departments
- Work with Golf and Parks to utilize staff and marketing dollars
- Work with the new Snack Bar personnel to give the patrons what they are requesting

2015 Revenue Breakdown \$2,374,439



2015 Expense Breakdown \$2,005,496



Key Indicators:

	2013	2014
Favorability Rating: Customer Satisfaction	78%	59%
Total Visits	137,378	150,956
Cost per visit	\$12.28*	\$13.28
Memberships & Punch Card members	3,436	4,275
Sports Participants in building	689	770
Sports Participants outside of the building	1,444	1,487
Childcare participants	3,784	2,398
Rentals at Recreation Center	246	153**
Attendance at Rentals	17,604	12,395**
Rentals events NOT accommodated	102	72

*Not including capital outlay

** Loss of Leisure programming

Parks Department Budget

Summary:

City of Delta Parks Department covers all City Parks, Ball fields, Pavilions, Weed Control, Cemetery and Horse Country Arena. Serving the citizens with quality places to gather, while presenting the parks and main street with something for everyone to enjoy and take pride in.

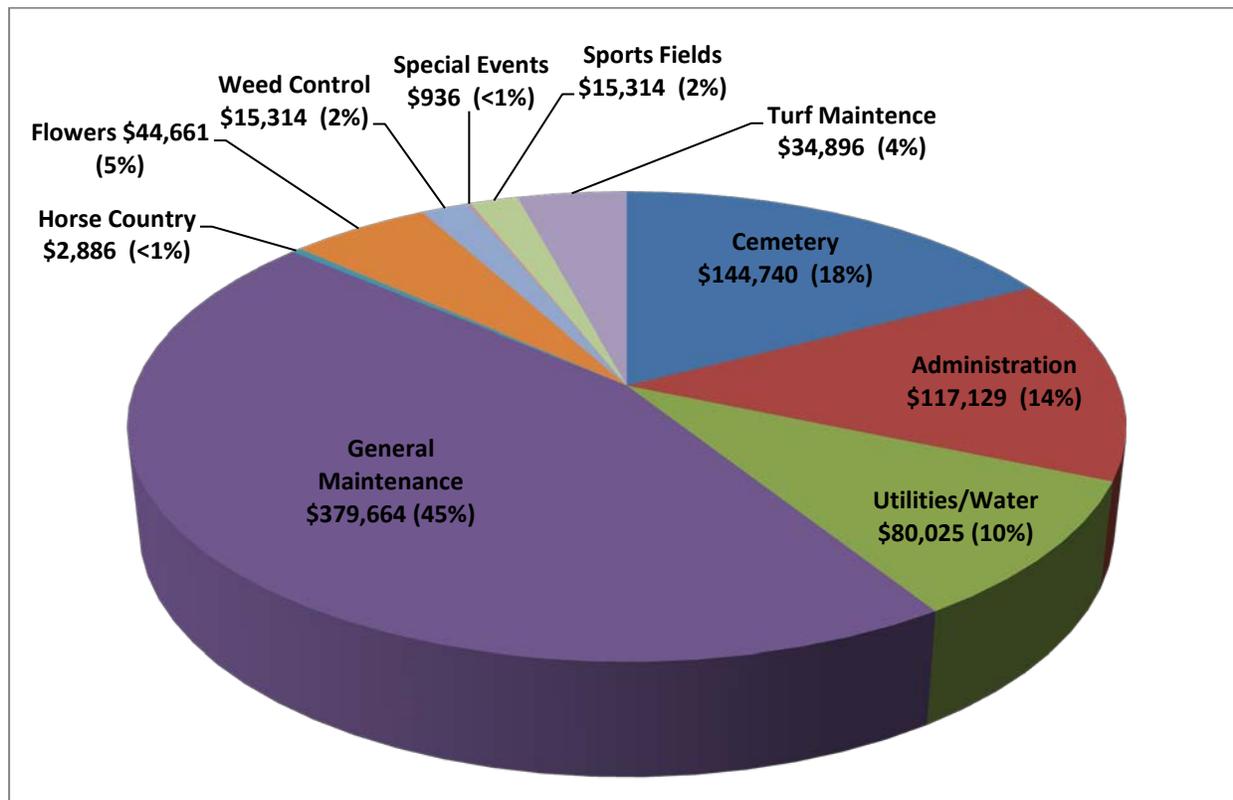
2014 Highlights:

- Completed the improvements to Confluence Drive Median from Hwy 50 to North Palmer
- Completed the Golf Course sign Welcome Park, at H-38 Road
- Have completed the phase one designs for Confluence Lake Handicap Accessible Peninsula
- Assisted City Engineer with phase one of the Lion's Pavilion parking lot paving project
- Repaired the fence between the railroad & Emerald Hills Park that had been damaged by wind

2015 Highlights:

- Take phase one of Confluence Lake Handicap Accessible Peninsula project from design to completion
- Install landscaping & irrigation in south end of Confluence Drive & Highway 50 median
- Continue the process of adding perennial flowers to beds and medians for continued efficiency
- Design and install landscaping at Lion's Pavilion new parking lot
- Address ditch and seepage issues on Garnet Mesa Ditch to protect the trail
- Repair irrigation and reseed turf grass at Welcome Park (Gunnison river Dr & Hwy 50)
- Begin the design for vacant land at No. Palmer and Confluence Drive

2015 Expenses for Parks, Horse Country & Cemetery: \$835,565



Key Indicators:

	2013	2014
Maintenance dollars per acre of park land (594 acres including all 2012 Weed Control Plan)	\$1,483	\$1,505
Favorability Rating: Quality of Sports Fields	76%	67%
Favorability Rating: Flowers Program	97%	95%
Miles of road weed sprays (excludes park land)	70	70

Parks & Recreation Fund - 18
Revenue - 00

Account #	Revenues by Source	2013 Actual	2014 Estimated	2015 Budget	2016 Estimated
Taxes					
61310	Sales Tax			1,615,244	1,631,396
61320	Use Tax			25,000	25,000
	Subtotal Taxes	0	0	1,640,244	1,656,396
Admissions					
64670	Recreation Center Memberships			172,000	168,000
64603	Fitness Training Revenue			47,000	50,000
64677	School Programs			6,500	6,500
64610	Leisure Recreation Fees			11,000	11,000
64611	General Daily Admissions			160,000	140,000
64614	General Punch Passes			100,000	100,000
	Subtotal Admissions	0	0	496,500	475,500
Fees					
64665	Adult Sports			40,000	45,000
	Subtotal Fees	0	0	40,000	45,000
Youth					
64660	Youth Sports			38,000	42,000
	Subtotal Youth	0	0	38,000	42,000
Aquatics					
64673	Other Swimming Pool			8,500	7,500
64674	Swimming Lessons & Classes			28,000	24,000
	Subtotal Aquatics	0	0	36,500	31,500
Rental					
66230	Other Rentals			200	50
66235	Equipment Rental			4,000	3,500
66250	Recreation Facility			33,000	33,000
66260	Recreation Field			5,000	2,000
66240	Horse Arena Rental			1,500	1,500
66270	Parks Rental			5,000	5,000
66275	Snack Bar Rental			5,100	5,100
	Subtotal Rental	0	0	53,800	50,150

Parks & Recreation Fund - 18
Revenue - 00

Account #	Revenues by Source	2013 Actual	2014 Estimated	2015 Budget	2016 Estimated
Miscellaneous					
64652	Concessions Sales - Sports			7,500	7,000
64680	Concessions Sales			1,000	1,000
64681	Sales of Merchandise			31,320	31,320
64683	Child Care Fees			6,250	5,000
66474	Silver Sneakers			28,000	22,000
66536	Advertising			700	750
66570	Other				
	Subtotal Miscellaneous	<u>0</u>	<u>0</u>	<u>74,770</u>	<u>67,070</u>
Income From Investments					
66110	Interest on Investments			1,125	1,400
	Sub. Income From Investments	<u>0</u>	<u>0</u>	<u>1,125</u>	<u>1,400</u>
Other Financing Sources					
67702	Transfer of Sales Tax From General Fund			800,000	800,000
	Total Subsidies	<u>0</u>	<u>0</u>	<u>800,000</u>	<u>800,000</u>
Total - Parks & Recreation Fund		<u><u>0</u></u>	<u><u>0</u></u>	<u><u>3,180,939</u></u>	<u><u>3,169,016</u></u>

**Parks & Recreation Fund - 18
Expenditures**

Account #	Expenditure By Department	2013 Actual	2014 Estimated	2015 Budget	2016 Estimated
50 -Aquatics					
12100	Salaries			88,920	88,920
12200	Part - Time Salaries			155,205	142,000
12600	Cell Phone Stipend			320	320
14100	Social Security & Medicare			18,700	17,690
14200	Pension Contributions			4,446	4,446
15100	Group Insurance			18,230	18,230
15300	Worker's Compensation			10,242	10,242
	Subtotal Personnel	<u>0</u>	<u>0</u>	<u>296,063</u>	<u>281,848</u>
22100	Operating Materials & Supplies			10,000	10,000
22800	Uniforms & Protective Clothing			1,500	1,500
22200	Chemicals & Lab Supplies			11,500	11,500
26150	Special Events				900
31100	Liability Insurance			22,165	21,865
32200	Advertising & Legal Notices			175	175
33100	Travel , Education & Training			2,500	1,000
35300	Repairs & Maintenance			15,500	10,000
36500	Medical Services			500	500
38710	Other				
	Subtotal Charges & Services	<u>0</u>	<u>0</u>	<u>63,840</u>	<u>57,440</u>
42100	Buildings & Improvement				
46200	Equipment			45,000	66,000
	Subtotal Capital Outlay	<u>0</u>	<u>0</u>	<u>45,000</u>	<u>66,000</u>
	Total: Aquatics	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>404,903</u></u>	<u><u>405,288</u></u>

**Parks & Recreation Fund - 18
Expenditures**

Account #	Expenditure By Department	2013 Actual	2014 Estimated	2015 Budget	2016 Estimated
52 - Sports					
12100	Salaries			45,178	45,178
12200	Part - Time Salaries			55,000	55,000
12600	Cell Phone Stipend			320	320
14100	Social Security & Medicare			7,688	7,688
14200	Pension Contributions			2,259	2,259
15100	Group Insurance			14,395	14,395
15300	Worker's Compensation			3,414	3,414
	Subtotal Personnel	<u>0</u>	<u>0</u>	<u>128,254</u>	<u>128,254</u>
22100	Operating Materials & Supplies			4,500	4,500
26925	Youth Sports			18,000	18,000
26950	Adult Sports			9,000	9,000
26952	Concessions - Sports			3,500	3,500
31100	Liability Insurance			315	315
31600	Professional Services			500	500
33100	Travel , Education & Training			500	500
33600	Dues, Memberships & Subscriptions			150	150
35300	Repairs & Maintenance			200	
36500	Medical Services			2,500	2,500
38710	Other				
	Subtotal Charges & Services	<u>0</u>	<u>0</u>	<u>39,165</u>	<u>38,965</u>
46200	Equipment				
	Subtotal Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total: Sports	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>167,419</u></u>	<u><u>167,219</u></u>

**Parks & Recreation Fund - 18
Expenditures**

Account #	Expenditure By Department	2013 Actual	2014 Estimated	2015 Budget	2016 Estimated
53 - Fitness					
12100	Salaries			57,158	57,158
12200	Part - Time Salaries			51,795	65,000
12600	Cell Phone Stipend			160	160
14100	Social Security & Medicare			8,347	9,357
14200	Pension Contributions			2,858	2,858
15100	Group Insurance			17,580	17,580
15300	Worker's Compensation			3,414	3,414
	Subtotal Personnel	<u>0</u>	<u>0</u>	<u>141,312</u>	<u>155,527</u>
22100	Operating Materials & Supplies			19,000	19,000
31100	Liability Insurance			169	169
31600	Professional Services			12,000	12,000
33100	Travel , Education & Training			5,500	4,000
33600	Dues, Memberships & Subscriptions			850	850
35300	Repairs & Maintenance			15,000	12,000
36500	Medical Services			200	200
38710	Other				
	Subtotal Charges & Services	<u>0</u>	<u>0</u>	<u>52,719</u>	<u>48,219</u>
46200	Equipment			10,000	30,000
	Subtotal Capital Outlay	<u>0</u>	<u>0</u>	<u>10,000</u>	<u>30,000</u>
	Total: Fitness	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>204,031</u></u>	<u><u>233,746</u></u>

**Parks & Recreation Fund - 18
Expenditures**

Account #	Expenditure By Department	2013 Actual	2014 Estimated	2015 Budget	2016 Estimated
54 - Facility Operations					
12100	Salaries			45,968	45,968
12200	Part - Time Salaries			5,500	2,500
12600	Cell Phone Stipend			320	320
14100	Social Security & Medicare			3,962	3,732
14200	Pension Contributions			2,299	2,298
15100	Group Insurance			14,338	14,338
15300	Worker's Compensation			707	707
	Subtotal Personnel	<u>0</u>	<u>0</u>	<u>73,093</u>	<u>69,864</u>
22100	Operating Materials & Supplies			5,250	5,250
31100	Liability Insurance			169	169
31600	Professional Services			4,500	4,500
32200	Advertising & Legal Notices			23,000	23,000
33100	Travel , Education & Training			500	150
33600	Dues, Memberships & Subscriptions			100	100
34100	Telephone				
38710	Other Expenses			550	50
	Subtotal Charges & Services	<u>0</u>	<u>0</u>	<u>34,069</u>	<u>33,219</u>
	Total: Facility Operations	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>107,162</u></u>	<u><u>103,083</u></u>
55 - Child Care					
12200	Part - Time Salaries			22,000	22,000
14100	Social Security & Medicare			1,683	1,683
15300	Worker's Compensation			321	321
	Subtotal Personnel	<u>0</u>	<u>0</u>	<u>24,004</u>	<u>24,004</u>
22100	Operating Materials & Supplies			1,000	1,000
31100	Liability Insurance			53	53
	Subtotal Charges & Services	<u>0</u>	<u>0</u>	<u>1,053</u>	<u>1,053</u>
	Total: Child Care	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>25,057</u></u>	<u><u>25,057</u></u>

**Parks & Recreation Fund - 18
Expenditures**

Account #	Expenditure By Department	2013 Actual	2014 Estimated	2015 Budget	2016 Estimated
60 - Customer Service					
12100	Salaries			80,854	80,854
12200	Part-Time Salaries			48,000	48,000
12600	Cell Phone Stipend			160	160
14100	Social Security & Medicare			9,870	9,870
14200	Pension Contributions			4,043	4,043
15100	Group Insurance			25,909	25,909
15300	Worker's Compensation			1,602	1,602
	Subtotal Personnel	<u>0</u>	<u>0</u>	<u>170,437</u>	<u>170,437</u>
22100	Operating Materials & Supplies			2,000	2,000
22400	Pro-Shop Supplies			18,000	18,000
22800	Uniforms			600	600
31100	Liability Insurance			140	140
33100	Travel , Education & Training			250	250
36500	Medical Expenses				
38710	Other Expenses				
46200	Equipment			2,000	2,000
	Subtotal Charges & Services	<u>0</u>	<u>0</u>	<u>22,990</u>	<u>22,990</u>
	Total: Customer Service Rec Center	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>193,427</u></u>	<u><u>193,427</u></u>

**Parks & Recreation Fund - 18
Expenditures**

Account #	Expenditure By Department	2013 Actual	2014 Estimated	2015 Budget	2016 Estimated
64 - Buildings & Grounds Maintenance Rec Center					
12100	Salaries			61,169	61,169
12200	Part-Time Salaries			16,500	3,000
14100	Social Security & Medicare			5,942	4,909
14200	Pension Contributions			3,058	3,058
15100	Group Insurance			24,161	24,161
15300	Worker's Compensation			2,886	2,886
15400	Unemployment				
	Subtotal Personnel	<u>0</u>	<u>0</u>	<u>113,716</u>	<u>99,183</u>
22100	Operating Materials & Supplies			31,000	30,000
31100	Liability Insurance			198	198
31600	Professional Services				
33100	Travel , Education & Training			200	200
35300	Repairs & Maintenance			30,000	30,000
38710	Other Expenses				
	Subtotal Charges & Services	<u>0</u>	<u>0</u>	<u>61,398</u>	<u>60,398</u>
42100	Buildings & Improvement			45,000	
46200	Equipment				5,000
	Subtotal Capital Outlay	<u>0</u>	<u>0</u>	<u>45,000</u>	<u>5,000</u>
	Total: Building & Grounds Maint. Rec	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>220,114</u></u>	<u><u>164,581</u></u>

**Parks & Recreation Fund - 18
Expenditures**

Account #	Expenditure By Department	2013 Actual	2014 Estimated	2015 Budget	2016 Estimated
65 - Administration & General					
12100	Salaries			151,944	151,944
12200	Part-Time Salaries			500	500
12600	Cell Phone Stipend			1,760	1,760
14100	Social Security & Medicare			11,797	11,797
14200	Pension Contributions			7,597	7,597
15100	Group Insurance			20,911	20,911
15300	Worker's Compensation			1,077	1,077
	Subtotal Personnel	<u>0</u>	<u>0</u>	<u>195,586</u>	<u>195,586</u>
22100	Operating Materials & Supplies			9,500	8,500
22400	Pro-Shop Supplies				
22800	Uniforms				
31100	Liability Insurance			32,285	31,751
31200	Copies			3,300	3,300
31300	Maintenance Agreement			2,800	2,800
31410	Accounting & Administration Fee			239,055	239,055
31600	Professional Services			1,500	1,500
33100	Travel , Education & Training			1,000	500
33600	Dues, Memberships & Subscriptions			550	550
34100	Telephone			6,314	6,314
34200	Natural Gas			65,000	65,000
34300	Electricity			90,000	92,000
34400	Trash Collections			2,400	2,400
34500	Water Service			9,500	9,500
34600	Sewer Service			4,000	4,000
35100	Vehicle & Equipment Usage			3,340	3,340
35150	Fuel Usage			560	560
35200	Future Vehicle & Eq. Replacement			2,953	2,953
38500	IT			525	525
38710	Other				
	Subtotal Charges & Services	<u>0</u>	<u>0</u>	<u>474,582</u>	<u>474,548</u>
46200	Equipment				
	Subtotal Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total: Administration & General	<u>0</u>	<u>0</u>	<u>670,168</u>	<u>670,134</u>

**Parks & Recreation Fund - 18
Expenditures**

Account #	Expenditure By Department	2013 Actual	2014 Estimated	2015 Budget	2016 Estimated
80 - Parks					
12100	Salaries			218,075	176,259
12200	Part - Time Salaries			104,000	133,250
12300	Other Compensation				
12600	Cell Phone Stipend			1,280	1,280
14100	Social Security & Medicare			24,737	23,775
14200	Pension Contributions			10,904	8,813
15100	Group Insurance			53,137	52,048
15300	Worker's Compensation			17,071	17,071
15400	Unemployment			10,000	10,000
	Subtotal Personnel	<u>0</u>	<u>0</u>	<u>439,203</u>	<u>422,496</u>
22100	Operating Materials & Supplies			20,000	20,000
22200	Chemicals & Lab Supplies			21,000	22,000
31100	Liability Insurance			4,683	4,683
31350	Tree & Landscaping			11,000	11,000
31600	Professional Services			8,000	8,000
32200	Advertising & Legal Notices			150	200
33100	Travel, Education & Training			1,200	500
33600	Dues, Memberships & Subscriptions			200	200
34100	Telephone			1,750	1,750
34200	Natural Gas			2,500	2,500
34300	Electricity			17,500	17,500
34400	Trash Collections			7,000	7,000
34500	Water Service			50,000	50,000
34600	Sewer Service			1,275	1,275
35100	Vehicle & Equipment Usage			42,665	42,665
35150	Fuel Usage			15,725	15,725
35200	Future Vehicle & Eq. Replacement			41,013	41,013
35300	Repairs & Maintenance			1,000	1,000
36500	Medical Expenses			1,000	1,000
38500	IT			75	75
38710	Other Expenses			1,000	1,000
	Subtotal Charges & Services	<u>0</u>	<u>0</u>	<u>248,736</u>	<u>249,086</u>
42100	Improvements Other Than Buildings				
	Subtotal Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total - Parks	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>687,939</u></u>	<u><u>671,582</u></u>

**Parks & Recreation Fund - 18
Expenditures**

Account #	Expenditure By Department	2013 Actual	2014 Estimated	2015 Budget	2016 Estimated
85 - Horse Arena					
22100	Operating Materials & Supplies			500	500
34300	Electricity			225	250
34500	Water Service			525	550
34600	Sewer Service			275	300
35100	Vehicle & Equipment Usage			380	380
35150	Fuel Usage			420	420
35200	Future Vehicle & Eq. Replacement			561	561
	Subtotal Charges & Services	<u>0</u>	<u>0</u>	<u>2,886</u>	<u>2,961</u>
	Total - Horse Arena	<u>0</u>	<u>0</u>	<u>2,886</u>	<u>2,961</u>
90 - Non - Departmental					
31100	Liability Insurance			5,715	5,715
38100	Bank Service Fees			7,500	7,500
	Subtotal Charges & Services	<u>0</u>	<u>0</u>	<u>13,215</u>	<u>13,215</u>
	Total: Non - Departmental	<u>0</u>	<u>0</u>	<u>13,215</u>	<u>13,215</u>
95 - Transfers To Other Funds					
39048	Transfer Sales Tax to Golf Course Fund			380,000	375,000
	Total: Transfers to Other Funds	<u>0</u>	<u>0</u>	<u>380,000</u>	<u>375,000</u>
	Total - Parks & Recreation Fund	<u>0</u>	<u>0</u>	<u>3,076,322</u>	<u>3,025,294</u>

C.W.C.I Fund

	Estimated <u>2014</u>	Budget <u>2015</u>	Estimated <u>2016</u>
Fund Balance	2,579,853	1,086,137	388,761
Revenues:			
Taxes	2,184,251	2,205,845	2,227,653
Income from Investments	4,000	1,500	600
Grants	0	1,664,500	0
Contributions for Construction	10,000	10,000	10,000
Miscellaneous	<u>13,845</u>	<u>7,800</u>	<u>7,800</u>
Total Revenue =	2,212,096	3,889,645	2,246,053
Expenditures:			
Charges & Services	123,360	247,873	172,873
Capital Outlay	602,327	2,911,202	600,744
Transfers to Other Funds	<u>2,980,125</u>	<u>1,427,946</u>	<u>1,442,470</u>
Total Expenditures =	3,705,812	4,587,021	2,216,087
Fund Balance	1,086,137	388,761	418,727

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.

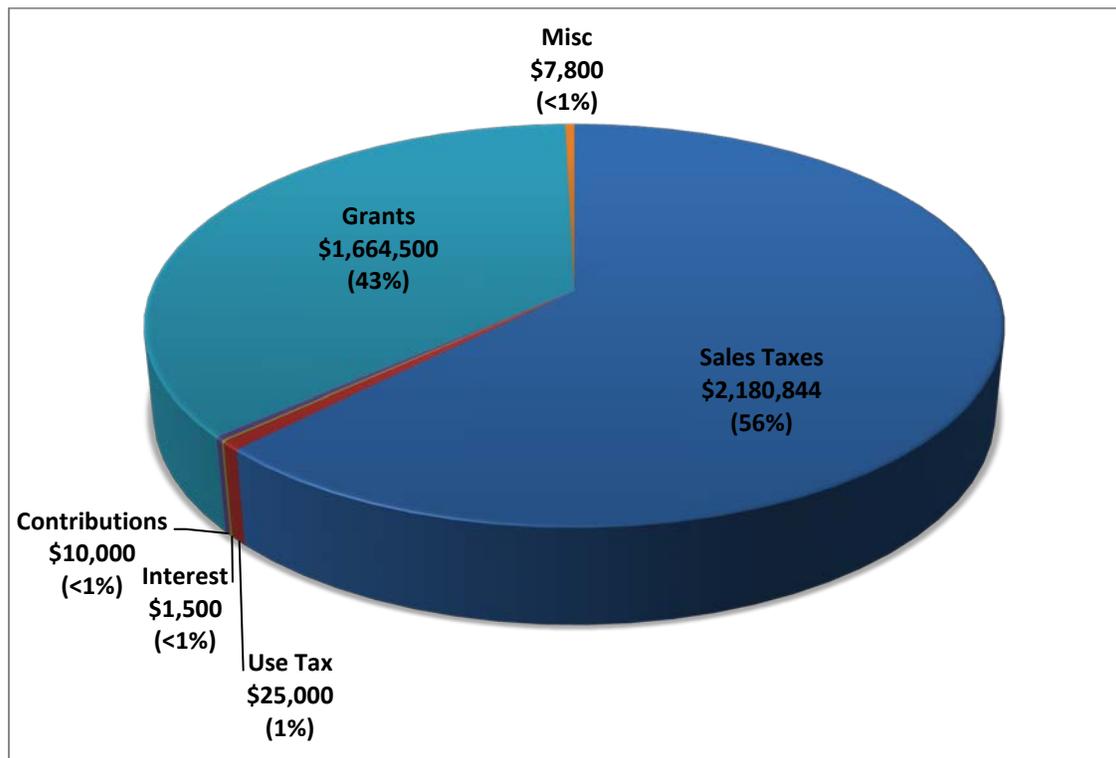
2014 Highlights:

- 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

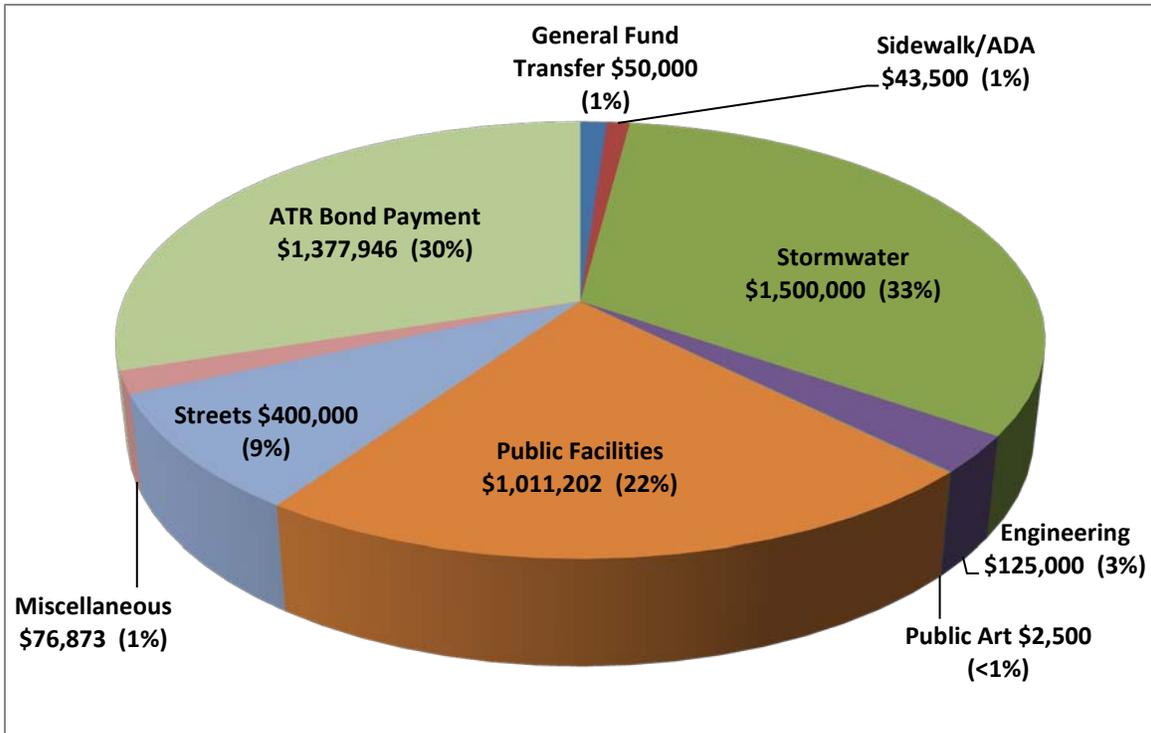
2015 Highlights:

- 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

2015 Revenue Breakdown \$3,889,645



2015 Expense Breakdown \$4,587,021



Key Indicators*:

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

*Does not include Confluence Drive (Alternate Truck Route)

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

Account #	Revenues by Source	2013 Actual	2014 Estimated	2015 Budget	2016 Estimated
Taxes					
61310	Sales Tax	1,611,577	1,599,251	1,615,245	1,631,397
61320	Use Tax	31,717	25,000	25,000	25,000
61340	Delta County Sales Tax	570,040	560,000	565,600	571,256
	Subtotal Charges & Services	2,213,334	2,184,251	2,205,845	2,227,653
Income From Investments					
66110	Interest On Investments	6,459	4,000	1,500	600
	Subtotal Income From Investments	6,459	4,000	1,500	600
Miscellaneous Revenues					
63331	Grants	234,935		1,664,500	
66420	Contributions For Construction	4,394	10,000	10,000	10,000
66230	Other Rental	8,513	13,800	7,800	7,800
67210	Sale of Assets	41	45		
	Subtotal Miscellaneous Revenues	247,883	23,845	1,682,300	17,800
Total:					
City Wide Capital Improvements Fund		<u>2,467,676</u>	<u>2,212,096</u>	<u>3,889,645</u>	<u>2,246,053</u>

**City Wide Capital Improvements Fund - 19
Expenditures**

Account #	Expenditure By Department	2013 Actual	2014 Estimated	2015 Budget	2016 Estimated
15 - Miscellaneous Engineering					
31600	Professional Services	15,513	10,000	125,000	50,000
	Total: Miscellaneous Engineering	<u>15,513</u>	<u>10,000</u>	<u>125,000</u>	<u>50,000</u>
25 - Sidewalk Projects					
31600	Professional Services	25,930	26,989	20,000	20,000
	Subtotal Charges & Services	<u>25,930</u>	<u>26,989</u>	<u>20,000</u>	<u>20,000</u>
43400	Shared Replacement Costs	8,789	1,985	20,000	20,000
	Subtotal Capital Outlay	<u>8,789</u>	<u>1,985</u>	<u>20,000</u>	<u>20,000</u>
	Total: Sidewalk Projects	<u>34,719</u>	<u>28,974</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	6,400	3,500	3,500
	Total: ADA Compliance	<u>4,661</u>	<u>6,400</u>	<u>3,500</u>	<u>3,500</u>
37 - Public Facilities					
31600	Professional Services		50,000		
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		
42100	Land & Buildings		50,000	585,458	
43100	Capital Construction			425,000	
	Subtotal Capital Outlay	<u>22,926</u>	<u>102,327</u>	<u>1,011,202</u>	<u>744</u>
	Total: Public Facilities	<u>22,926</u>	<u>102,327</u>	<u>1,011,202</u>	<u>744</u>

**City Wide Capital Improvements Fund - 19
Expenditures**

Account #	Expenditure By Department	2013 Actual	2014 Estimated	2015 Budget	2016 Estimated
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	100,000	1,500,000	200,000
	Subtotal Charges & Services	429,143	100,000	1,500,000	200,000
	Total: Storm Water System Improvements	<u>429,143</u>	<u>100,000</u>	<u>1,500,000</u>	<u>200,000</u>
90 - CWCI Non-Departmental					
31100	Liability Insurance	4,132	3,960	4,170	4,170
31410	Accounting & Administration Fee		70,776	71,953	71,953
38100	Bank Service Fees	840	750	750	750
38715	Tabor Refund	0			
	Subtotal Charges & Services	4,972	75,486	76,873	76,873
	Total: Non-Departmental	<u>4,972</u>	<u>75,486</u>	<u>76,873</u>	<u>76,873</u>
94 & 95 - Transfers To Other Funds					
39002	Transfer To General Fund	300,000	150,000	50,000	50,000
39080	Transfer To Capital Projects Fund	2,041,934	1,458,066		
39090	Transfer To Debt Service Fund	1,351,056	1,372,059	1,377,946	1,392,470
	Total: Transfers To Other Funds	<u>3,692,990</u>	<u>2,980,125</u>	<u>1,427,946</u>	<u>1,442,470</u>
	Total: City Wide Capital Improvements	<u>4,244,257</u>	<u>3,705,812</u>	<u>4,587,021</u>	<u>2,216,087</u>

M.L.&P. Fund

	Estimated <u>2014</u>	Budget <u>2015</u>	Estimated <u>2016</u>
Working Capital	1,083,768	2,354,088	1,707,437
Revenues:			
Charges & Services	5,990,430	6,122,000	6,122,000
Income from Investments	3,000	3,500	3,500
Miscellaneous	<u>1,524,344</u>	<u>107,000</u>	<u>107,000</u>
Total Revenue =	7,517,774	6,232,500	6,232,500
Expenditures:			
Personnel	442,229	462,803	462,802
Charges & Services	5,298,300	5,213,808	5,217,808
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 =	6,247,454	6,879,152	6,146,118
Working Capital	2,354,088	1,707,437	1,793,819

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.

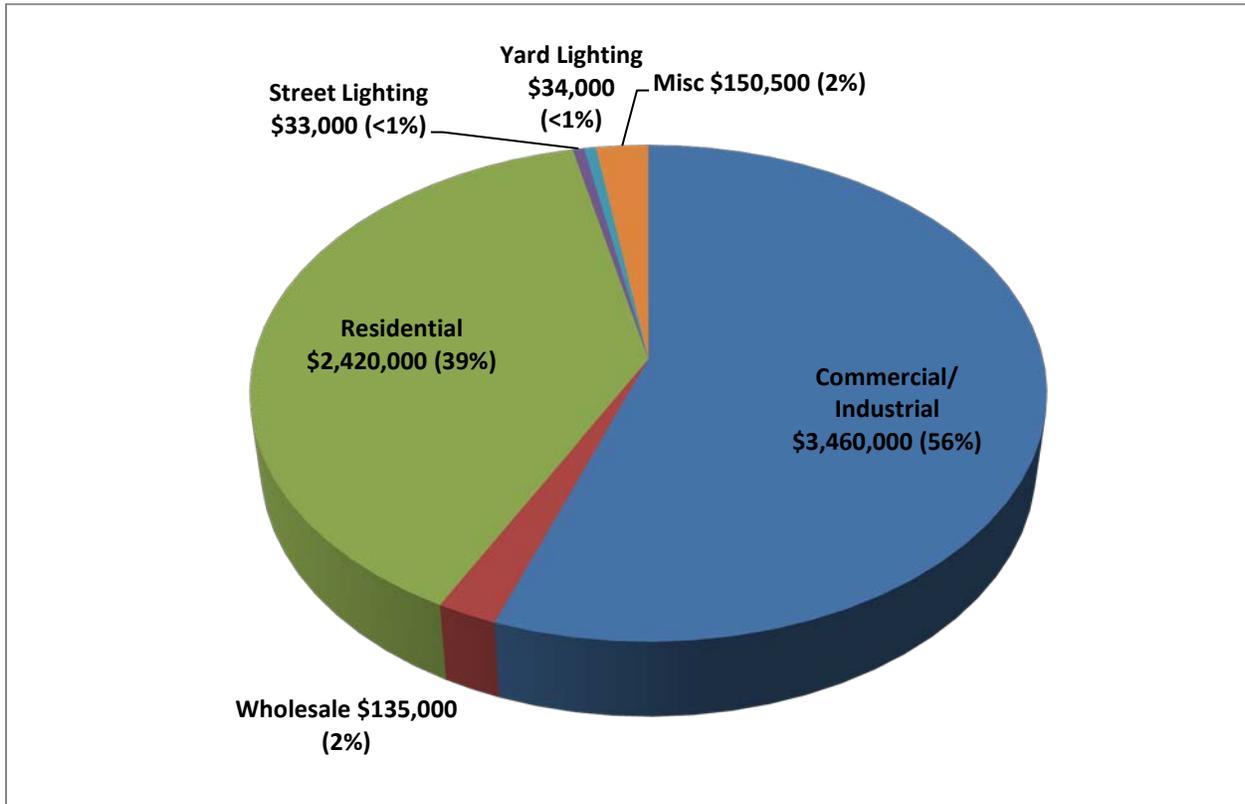
2014 Highlights:

- 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
-

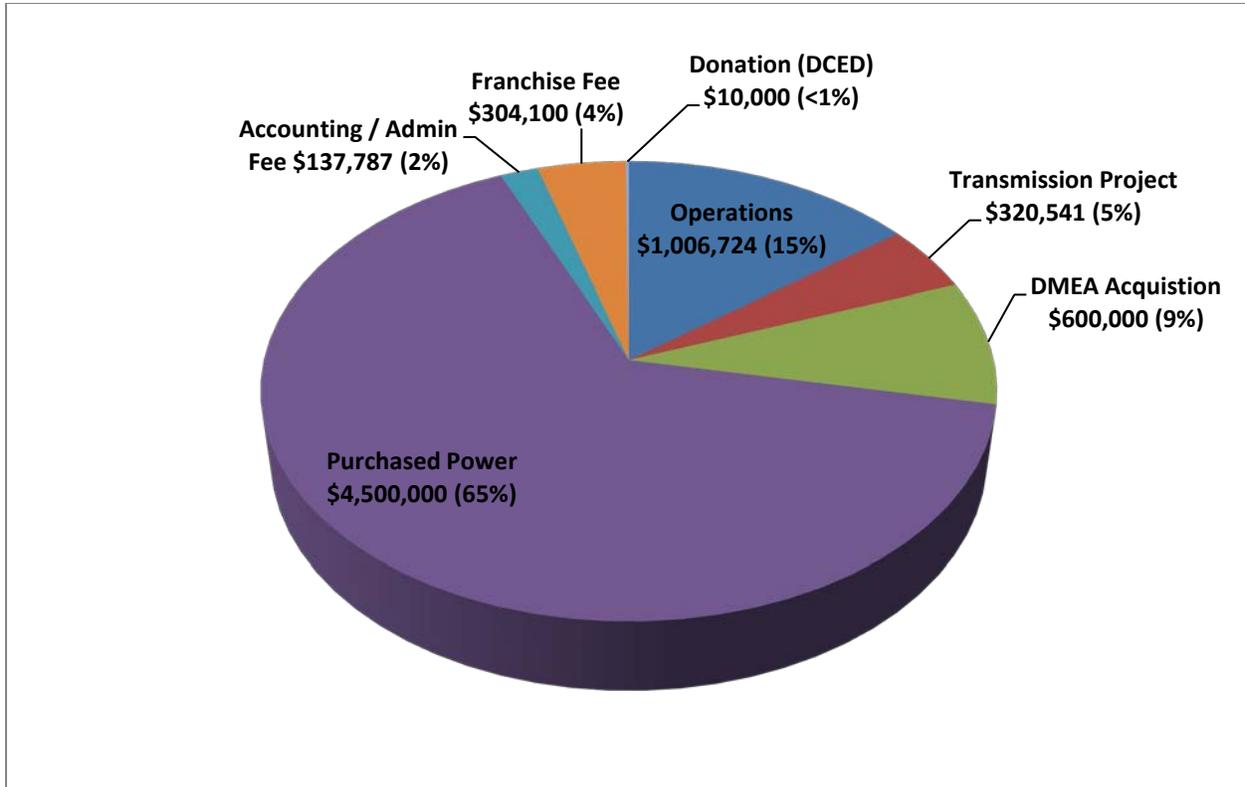
2015 Highlights:

- 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

2015 Revenue Breakdown \$6,232,500



2015 Expense Breakdown \$6,879,152



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

**Municipal Light & Power Fund - 41
Revenue - 00**

Account #	Revenues by Source	2013 Actual	2014 Estimated	2015 Budget	2016 Estimated
Charges & Services					
64410	Commercial User Charges	3,465,973	3,500,000	3,460,000	3,460,000
64415	Wholesale User Charges	128,488	150,000	135,000	135,000
64420	Residential User Charges	1,983,507	2,240,000	2,420,000	2,420,000
64440	Street Lighting Charges	30,327	30,430	33,000	33,000
64450	Yard Lighting Charges	30,347	30,000	34,000	34,000
64490	Other Charges For Services	40,105	40,000	40,000	40,000
	Subtotal Charges & Services	<u>5,678,747</u>	<u>5,990,430</u>	<u>6,122,000</u>	<u>6,122,000</u>
Income From Investments					
66110	Interest On Investments	<u>6,316</u>	<u>3,000</u>	<u>3,500</u>	<u>3,500</u>
	Subtotal Income From Investments	6,316	3,000	3,500	3,500
Miscellaneous Revenues					
63330	Other State Grants				
66230	Other Rental	13,503	6,500	6,500	6,500
66520	Sale Of Supplies & Materials		500	500	500
66570	Other Revenues	27,497	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>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>7,517,774</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 Estimated	2015 Budget	2016 Estimated
35 - Substations					
31600	Professional Services	21,393	64,000	60,000	5,000
	Subtotal Capital Outlay	21,393	64,000	60,000	5,000
	Total Substations	<u>21,393</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	152,667	159,650
38920	Interest Expense	132,898	124,590	117,874	110,858
	Subtotal Charges & Services	1,112,929	282,925	320,541	320,508
	Total Transmission Project	<u>1,112,929</u>	<u>282,925</u>	<u>320,541</u>	<u>320,508</u>
40 - Transmission System Rebuilding					
24400	Construction Materials & Supplies	30,980	110,000	100,000	125,000
31600	Professional Services			50,000	5,000
	Subtotal Capital Outlay	30,980	110,000	150,000	130,000
	Total Transmission System Rebuilding	<u>30,980</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
	Subtotal Capital Outlay	0	5,000	5,000	5,000
	Total Street Lighting	<u>0</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	600,000	0
	Total Transmission & Distribution Extensions (DMEA)	<u>463,536</u>	<u>0</u>	<u>600,000</u>	<u>0</u>

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

Account #	Expenditure By Department	2013 Actual	2014 Estimated	2015 Budget	2016 Estimated
51 - Purchased Power					
31910	WAPA Bureau	162,706	200,000	200,000	204,000
31940	Municipal Energy Agency	3,454,834	4,412,650	4,300,000	4,300,000
	Subtotal Charges & Services	3,617,540	4,612,650	4,500,000	4,504,000
	Total Purchased Power	<u>3,617,540</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
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
42100	Buildings & Improvements	7,188	30,000		
46200	Equipment				
	Subtotal Capital Outlay	7,188	30,000	0	0
	Total: Power Generation	<u>153,128</u>	<u>30,000</u>	<u>0</u>	<u>0</u>

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

Account #	Expenditure By Department	2013 Actual	2014 Estimated	2015 Budget	2016 Estimated
55 - Transmission & Distribution					
12100	Regular Salaries	256,118	325,832	350,148	350,148
12200	Part-Time Salaries	1,200			
12600	Cell Phone Stipend	766	1,148	1,148	1,148
13100	Overtime	2,319	2,500	2,000	2,000
14100	Social Security	18,989	25,205	27,027	27,027
14200	Pension Contribution	12,230	16,292	17,507	17,507
15100	Group Insurance	44,296	64,547	58,268	58,268
15300	Worker's Compensation	6,403	6,705	6,703	6,703
	Subtotal Personnel Services	<u>342,321</u>	<u>442,229</u>	<u>462,802</u>	<u>462,802</u>
22100	Operating Materials & Supplies	4,105	7,500	10,000	10,000
22800	Uniforms & Protective Clothing	1,113	2,000	2,000	2,000
24300	Street Lights Supplies	2,160	3,500	1,500	1,500
31300	Maintenance Agreement	375	1,000	1,000	1,000
31600	Professional Services	24,267	35,000	50,000	50,000
33100	Travel, Education & Training	2,050	5,000	5,000	5,000
33600	Dues, Memberships & Subscriptions	2,057	5,500	6,000	6,000
34100	Telephone	1,927	7,000	7,000	7,000
35100	Vehicle & Equipment Use & Maint.	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
35300	Repairs & Maintenance	20,867	37,000	37,000	37,000
36500	Medical Services	252	250	250	250
37100	Lease Expenses		3,000	3,000	3,000
38510	IT			400	400
38710	Other Expenses		500	300	300
	Subtotal Charges & Services	<u>136,997</u>	<u>186,368</u>	<u>202,568</u>	<u>202,568</u>
42100	Buildings & Improvements		10,000	60,000	
46200	Equipment	4,878	5,000	7,000	5,000
	Subtotal Capital Outlay	<u>4,878</u>	<u>15,000</u>	<u>67,000</u>	<u>5,000</u>
	Total: Transmission & Distribution	<u><u>484,196</u></u>	<u><u>643,597</u></u>	<u><u>732,370</u></u>	<u><u>670,370</u></u>
58 - Administration & General					
31100	Liability Insurance	6,616	6,967	6,698	6,698
31410	Accounting & Administration Fee	130,000	130,563	137,787	137,787
31430	Franchise Tax Equivalents	279,791	297,522	304,100	304,100
31600	Professional Services	337	100	225	225
32100	Postage	35,109	10,000	10,000	10,000
33100	Travel Education & Training	3,434	4,500	4,500	4,500
33600	Dues, Memberships & Subscriptions	443	400	400	400
34200	Natural Gas		5,000	3,300	3,300
34400	Trash Collections	300	330	330	330
34500	Water Service	547	600	600	600
34600	Sewer Service	282	300	300	300
38400	Donations & Contributions	10,000	10,000	10,000	10,000
38705	MEAN Litigation	158,488	32,000	32,000	32,000

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

Account #	Expenditure By Department	2013 Actual	2014 Estimated	2015 Budget	2016 Estimated
38710	Other Expenses	576	1,000	1,000	1,000
38720	Insurance Deductible				
	Subtotal Charges & Services	<u>625,923</u>	<u>499,282</u>	<u>511,240</u>	<u>511,240</u>
	Total: Administration & General	<u><u>625,923</u></u>	<u><u>499,282</u></u>	<u><u>511,240</u></u>	<u><u>511,240</u></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>
Total: Municipal Light & Power Fund		<u><u>7,481,704</u></u>	<u><u>6,247,454</u></u>	<u><u>6,879,151</u></u>	<u><u>6,146,118</u></u>

Sewer Fund

	Estimated <u>2014</u>	Budget <u>2015</u>	Estimated <u>2016</u>
Working Capital	2,480,142	2,357,415	1,954,312
Revenues:			
Charges & Services	1,237,300	1,237,300	1,237,300
Income from Investments	5,000	3,000	3,000
Miscellaneous	<u>224,400</u>	<u>53,200</u>	<u>53,200</u>
Total Revenue =	1,466,700	1,293,500	1,293,500
Expenditures:			
Personnel	372,281	364,289	364,289
Charges & Services	807,830	832,998	631,898
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>225,000</u>	<u>245,000</u>
Total Expenditures =	1,589,427	1,696,603	1,445,503
Working Capital	2,357,415	1,954,312	1,802,310

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.

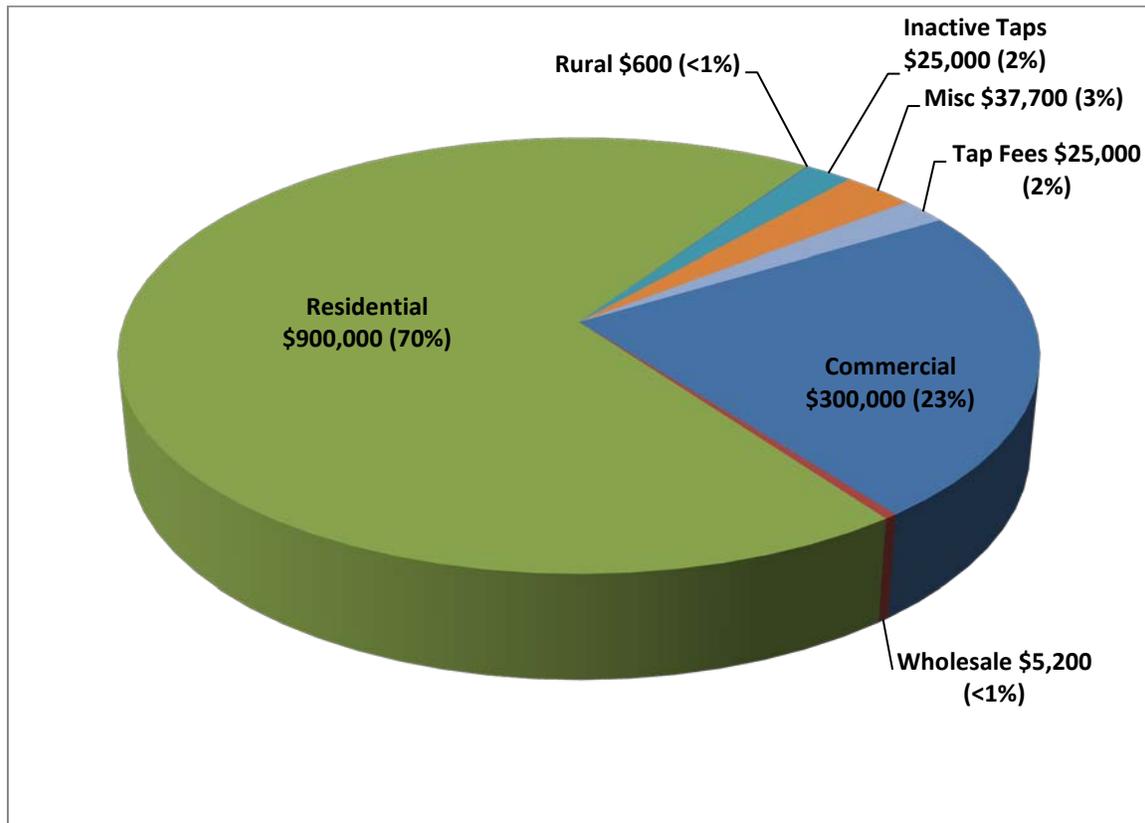
2014 Highlights:

- 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.

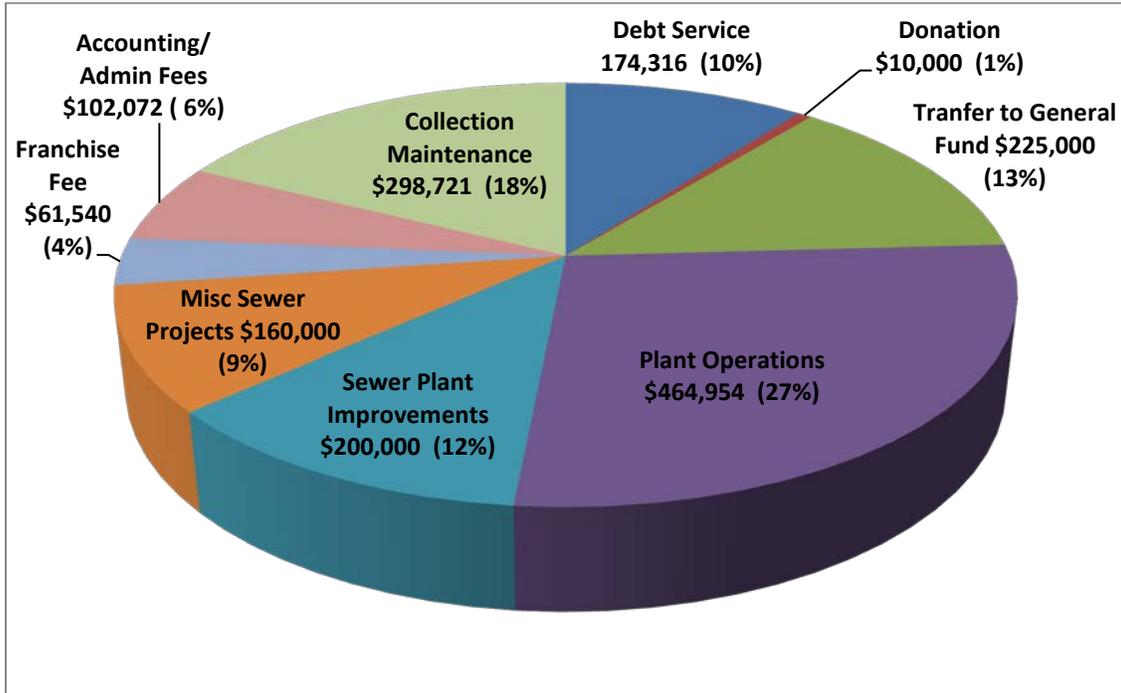
2015 Highlights:

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

2015 Revenue Breakdown \$1,293,500



2015 Expense Breakdown \$1,696,603



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 - 42
Revenue - 00

Account #	Revenues by Source	2013 Actual	2014 Estimated	2015 Budget	2016 Estimated
Charges & Services					
64410	Commercial User Charges	306,412	300,000	300,000	300,000
64415	Wholesale User Charges	4,367	5,200	5,200	5,200
64420	Residential User Charges	893,192	900,000	900,000	900,000
64430	Rural User Charges	564	600	600	600
64460	Inactive Tap User Fees	23,994	25,000	25,000	25,000
64490	Other Charges For Services	7,401	6,500	6,500	6,500
	Subtotal Charges & Services	<u>1,235,930</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	3,000	3,000
	Subtotal Income From Investments	<u>4,666</u>	<u>5,000</u>	<u>3,000</u>	<u>3,000</u>
Miscellaneous Revenues					
66230	Other Rental	3,500	5,000	4,200	4,200
66410	System Investment Fees	29,900	195,400	25,000	25,000
66570	Other Revenues	8,849	24,000	24,000	24,000
	Subtotal Miscellaneous Revenues	<u>42,249</u>	<u>224,400</u>	<u>53,200</u>	<u>53,200</u>
Total: Sewer Fund		<u><u>1,282,845</u></u>	<u><u>1,466,700</u></u>	<u><u>1,293,500</u></u>	<u><u>1,293,500</u></u>

**Sewer Fund - 42
Expenditures**

Account #	Expenditure By Department	2013 Actual	2014 Estimated	2015 Budget	2016 Estimated
32 - Sewer Pretreatment					
12100	Regular Salaries	42,673			
12600	Cell Phone Stipend	144			
14100	Social Security	3,239			
14200	Pension Contribution	2,093			
15100	Group Insurance	5,538			
15300	Worker's Compensation	1,415			
	Subtotal Personnel Services	<u>55,102</u>	<u>0</u>	<u>0</u>	<u>0</u>
22100	Operating Materials & Supplies	177			
31600	Professional Services	3,820			
33100	Travel, Education & Training	560			
33600	Dues, Memberships, & Subscriptions	50			
34300	Electricity	743			
35100	Vehicle Equipment Use & Maint.	3,305			
35200	Future Vehicle & Eq. Replacement	800			
38710	Other Expenses				
	Subtotal Charges & Services	<u>9,455</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>
	Total: Sewer Pretreatment	<u><u>64,557</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	15,000	150,000	150,000
31600	Professional Services		3,000	10,000	10,000
	Subtotal Materials & Supplies	<u>15,356</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>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	91,259	91,259
12600	Cell Phone Stipend		200	426	426
13100	Overtime	2,442	1,000	1,000	1,000
14100	Social Security	6,286	5,743	7,090	7,090
14200	Pension Contribution	4,082	3,693	4,563	4,563
15100	Group Insurance	12,879	11,724	11,854	11,854
15300	Worker's Compensation	1,546	4,428	4,425	4,425
	Subtotal Personnel Services	<u>109,358</u>	<u>100,656</u>	<u>120,617</u>	<u>120,617</u>

**Sewer Fund - 42
Expenditures**

Account #	Expenditure By Department	2013 Actual	2014 Estimated	2015 Budget	2016 Estimated
22100	Operating Materials & Supplies	8,269	7,500	8,000	8,000
22800	Uniforms & Protective Clothing	100	200	1,000	500
24200	Repair Parts & Materials	9,109	1,000	1,000	1,000
31300	Maintenance Agreement	1,200	1,200	1,200	1,200
31600	Professional Services	643	1,500	4,000	4,000
33100	Travel, Education & Training	85	200	1,200	1,200
33600	Dues, Memberships, & Subscriptions			50	50
34100	Telephone	1,169	4,000	4,000	4,000
34200	Natural Gas	1,042	2,000	2,000	2,000
34300	Electricity	4,932	5,000	5,000	5,000
35100	Vehicle & Equipment Use & Maint.	31,560	31,560	28,200	28,200
35150	Fuel Usage			6,665	6,665
35200	Future Vehicle & Eq. Replacement	15,700	15,860	16,765	16,765
35300	Repairs & Maintenance	104			
37100	Lease Expense	913		1,000	1,000
38710	Other Expenses	267	200	500	500
	Subtotal Charges & Services	<u>75,093</u>	<u>70,220</u>	<u>80,580</u>	<u>80,080</u>
46200	Equipment	<u>8,260</u>	<u>10,000</u>	<u>70,000</u>	<u></u>
	Subtotal Capital Outlay	<u>8,260</u>	<u>10,000</u>	<u>70,000</u>	<u>0</u>
	Total: Sewer Collection	<u><u>192,711</u></u>	<u><u>180,876</u></u>	<u><u>271,197</u></u>	<u><u>200,697</u></u>
36 - Sewer Plant Operations					
12100	Regular Salaries	188,664	199,086	175,407	175,407
12600	Cell Phone Stipend	442	1,080	827	827
13100	Overtime	179			
14100	Social Security	14,093	15,313	13,482	13,482
14200	Pension Contribution	9,495	9,954	8,770	8,770
15100	Group Insurance	46,549	41,107	40,096	40,096
15300	Worker's Compensation	<u>1,041</u>	<u>5,085</u>	<u>5,089</u>	<u>5,089</u>
	Subtotal Personnel Services	<u>260,463</u>	<u>271,625</u>	<u>243,671</u>	<u>243,671</u>

**Sewer Fund - 42
Expenditures**

Account #	Expenditure By Department	2013 Actual	2014 Estimated	2015 Budget	2016 Estimated
22100	Operating Materials & Supplies	6,404	5,000	9,000	9,000
22200	Chemicals & Lab Supplies	22,129	25,000	25,000	25,000
22800	Uniforms & Protective Clothing	842	540	540	540
24200	Repair Parts & Materials	11,259	8,157	8,000	8,000
25100	Gas & Diesel	1,543	2,000	2,000	2,000
25300	Oil & Lubricants	1,506	1,720	1,720	1,720
31600	Professional Services	13,519	15,000	15,000	15,000
31820	Discharge Permits	6,524	7,000	7,000	7,000
33100	Travel, Education & Training	93	1,000	1,000	1,000
33600	Dues, Memberships, & Subscriptions	242	600	600	600
34100	Telephone	2,883	2,500	2,500	2,500
34200	Natural Gas		15,000	15,000	15,000
34300	Electricity	100,488	75,000	75,000	75,000
34400	Trash Collections	900	1,000	1,000	1,000
34500	Water Service	3,414	3,200	3,200	3,200
34600	Sewer Service	282	300	300	300
34900	Alarm Systems		440	440	440
35100	Vehicle & Equipment Use & Maint.	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
35300	Repairs & Maintenance	21,602	8,700	8,700	8,700
36500	Medical Services		25	25	25
38500	IT	37	50	50	50
38710	Other Expenses	236	500	500	500
	Subtotal Charges & Services	208,115	187,440	191,283	191,283
46200	Equipment	5,536	25,000	30,000	30,000
	Subtotal Capital Outlay	5,536	25,000	30,000	30,000
	Total: Sewer Plant Operations	474,114	484,065	464,954	464,954

**Sewer Fund - 42
Expenditures**

Account #	Expenditure By Department	2013 Actual	2014 Estimated	2015 Budget	2016 Estimated
38 - Plant Expansion					
31600	Professional Services	<u>207,098</u>	<u>350,000</u>	<u>200,000</u>	<u>0</u>
	Subtotal Charges & Services	<u>207,098</u>	<u>350,000</u>	<u>200,000</u>	<u>0</u>
	Total: Plant Expansion	<u><u>207,098</u></u>	<u><u>350,000</u></u>	<u><u>200,000</u></u>	<u><u>0</u></u>
39 - Sewer Administration & General					
31100	Liability Insurance	14,175	13,750	11,623	11,623
31410	Accounting & Administration Fee	85,000	78,269	102,072	102,072
31430	Franchise Tax Equivalents	60,925	61,540	61,540	61,540
31200	Postage		5,698	8,500	8,500
32200	Advertising	25	38	25	25
33100	Travel, Education & Training	35	400	1,000	400
33600	Dues, Memberships & Subscriptions	666	500	500	500
34100	Telephone	258	225	225	225
38400	Donations & Contributions	10,000	10,000	10,000	10,000
38500	IT	220	250	250	250
38710	Other Expenses	2,959	6,000	3,200	3,200
38720	Insurance Deductible	<u>2,896</u>	<u>5,500</u>	<u>2,200</u>	<u>2,200</u>
	Subtotal Charges & Services	<u>177,159</u>	<u>182,170</u>	<u>201,135</u>	<u>200,535</u>
	Total: Sewer Admin. & General	<u><u>177,159</u></u>	<u><u>182,170</u></u>	<u><u>201,135</u></u>	<u><u>200,535</u></u>
90 - Sewer Fund Non-Departmental					
38910	Principal Payments	90,287	93,452	96,754	99,962
38920	Interest Expense	<u>84,186</u>	<u>80,864</u>	<u>77,562</u>	<u>74,354</u>
	Subtotal Prin. & Int. Charges	<u>174,473</u>	<u>174,316</u>	<u>174,316</u>	<u>174,316</u>
	Total: Sewer Non-Departmental	<u><u>174,473</u></u>	<u><u>174,316</u></u>	<u><u>174,316</u></u>	<u><u>174,316</u></u>
95 - Transfers To Other Funds					
39002	Transfer to General Fund		100,000	225,000	245,000
39048	Transfer to Golf Course Fund		<u>100,000</u>		
	Total: Transfers to Other Funds	<u><u>0</u></u>	<u><u>200,000</u></u>	<u><u>225,000</u></u>	<u><u>245,000</u></u>
Total: Sewer Fund		<u><u>1,305,468</u></u>	<u><u>1,589,427</u></u>	<u><u>1,696,603</u></u>	<u><u>1,445,503</u></u>

Water Fund

	<u>Estimated 2014</u>	<u>Budget 2015</u>	<u>Estimated 2016</u>
Working Capital	2,204,036	1,928,659	1,435,227
Revenues:			
Charges & Services	1,837,800	1,837,300	1,837,300
Income from Investments	2,500	2,500	2,500
Miscellaneous	<u>149,750</u>	<u>246,250</u>	<u>46,250</u>
Total Revenue =	1,990,050	2,086,050	1,886,050
Expenditures:			
Personnel	414,906	422,390	422,390
Charges & Services	1,145,521	1,202,092	1,190,826
Capital Outlay	250,000	500,000	260,000
Transfers to Other Funds	<u>455,000</u>	<u>455,000</u>	<u>455,000</u>
Total Expenditures =	2,265,427	2,579,482	2,328,216
Working Capital	1,928,659	1,435,227	993,061

2015 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.

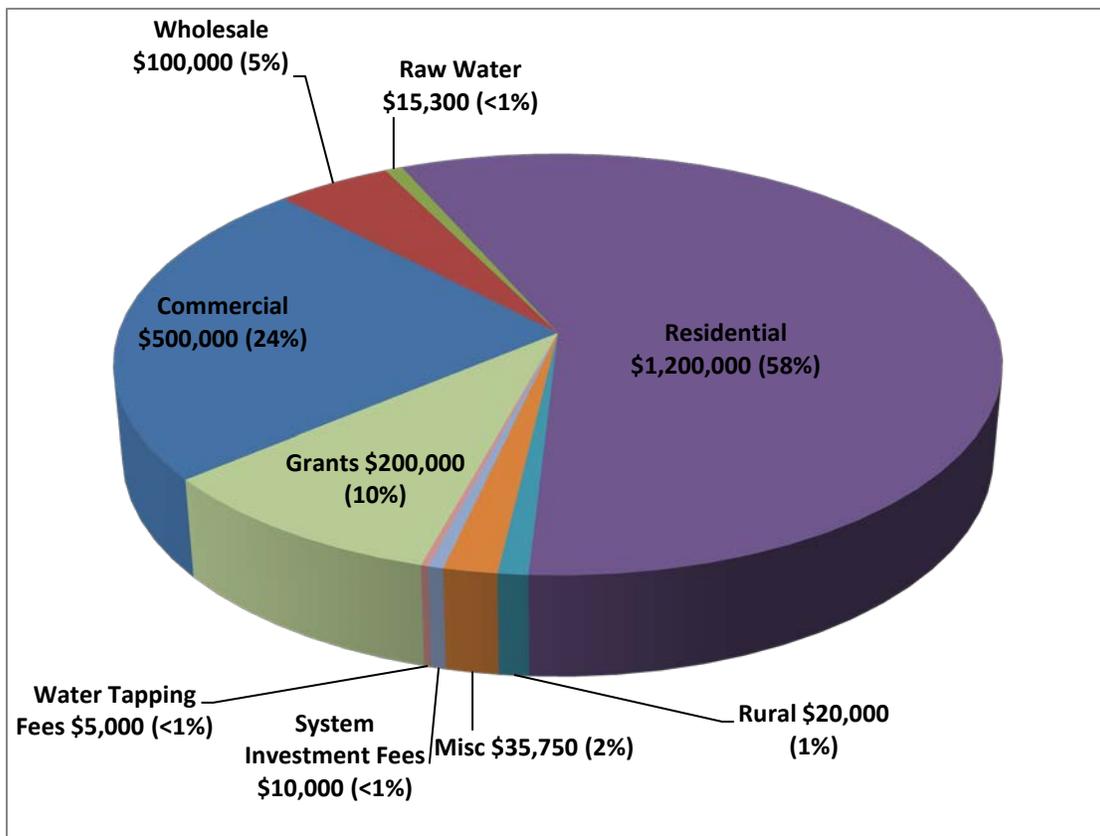
2014 Highlights:

- 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

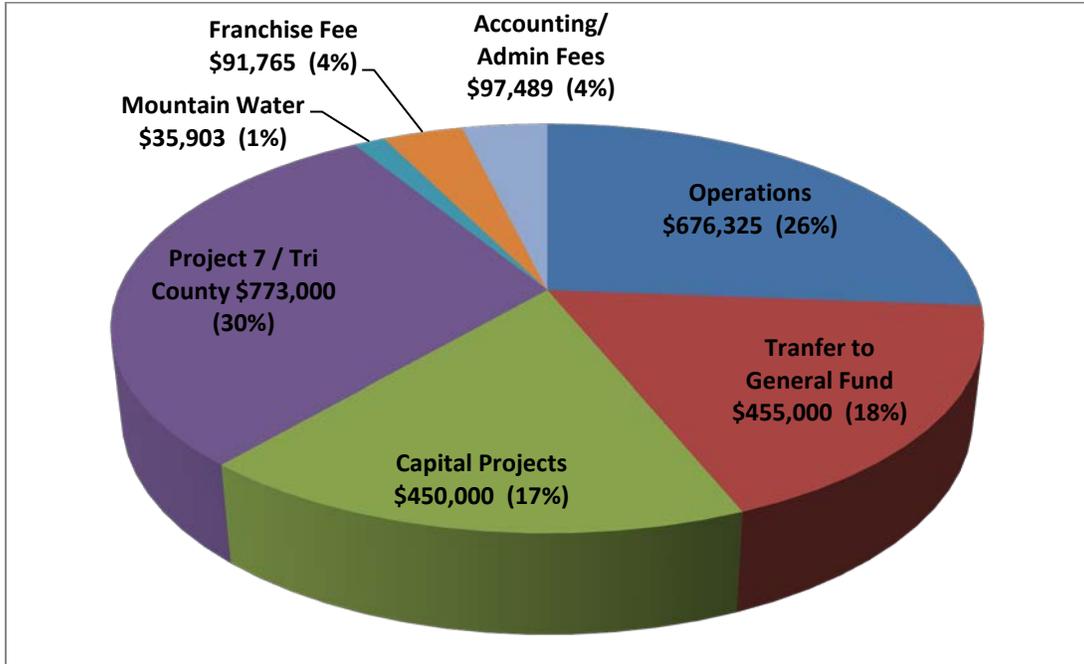
2015 Highlights:

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

2015 Revenue Breakdown \$2,086,050



2015 Expense Breakdown \$2,579,482



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 - 45
Revenue - 00

Account #	Revenues by Source	2013 Actual	2014 Estimated	2015 Budget	2016 Estimated
Charges & Services					
64410	Commercial User Charges	511,989	500,000	500,000	500,000
64415	Wholesale User Charges	84,277	100,000	100,000	100,000
64416	Raw Water	40,600	15,300	15,300	15,300
64417	Tri County Augmentation	3,075			
64420	Residential User Charges	1,151,251	1,200,000	1,200,000	1,200,000
64430	Rural User Charges	20,421	20,500	20,000	20,000
64490	Other Charges For Services	2,208	2,000	2,000	2,000
	Subtotal Charges & Services	<u>1,813,821</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	2,500	2,500	2,500
	Subtotal Income From Investments	<u>4,378</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>
Miscellaneous Revenues					
63330	State Grant			200,000	
66230	Other Rental	751	750	750	750
66410	System Investment Fees	16,500	99,000	10,000	10,000
66411	Water Tapping Fee	2,800	9,500	5,000	5,000
66520	Sale Of Supplies & Materials	743	500	500	500
66570	Other Revenues	15,048	40,000	30,000	30,000
	Subtotal Miscellaneous Revenues	<u>35,842</u>	<u>149,750</u>	<u>246,250</u>	<u>46,250</u>
Total: Water Fund		<u><u>1,854,041</u></u>	<u><u>1,990,050</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 Estimated	2015 Budget	2016 Estimated
41 - Source Of Supply					
22100	Operating Materials & Supplies	123	234	500	234
24200	Repair Parts & Materials	2,850	4,500	4,500	4,500
31600	Professional Services	1,039	3,000	6,000	3,000
31970	Tri-County (Dallas) Contract	311,222	313,070	313,000	313,000
33600	Dues, Memberships & Subscriptions	7,884	8,100	8,100	8,100
35100	Vehicle & Equipment Use & Maint.	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
	Subtotal Charges & Services	<u>340,168</u>	<u>345,707</u>	<u>348,903</u>	<u>345,637</u>
	Total: Source Of Supply	<u><u>340,168</u></u>	<u><u>345,707</u></u>	<u><u>348,903</u></u>	<u><u>345,637</u></u>
43 - Water Treatment					
31600	Professional Services	<u>429,366</u>	<u>450,000</u>	<u>460,000</u>	<u>460,000</u>
	Subtotal Charges & Services	<u>429,366</u>	<u>450,000</u>	<u>460,000</u>	<u>460,000</u>
	Total: Water Treatment	<u><u>429,366</u></u>	<u><u>450,000</u></u>	<u><u>460,000</u></u>	<u><u>460,000</u></u>
44 - Pumping Stations					
34300	Electricity	<u>4,581</u>	<u>6,000</u>	<u>7,000</u>	<u>7,000</u>
	Subtotal Charges & Services	<u>4,581</u>	<u>6,000</u>	<u>7,000</u>	<u>7,000</u>
	Total: Pumping Stations	<u><u>4,581</u></u>	<u><u>6,000</u></u>	<u><u>7,000</u></u>	<u><u>7,000</u></u>
46 - Transmission & Distribution					
12100	Regular Salaries	302,317	285,844	294,153	294,153
12300	Other Compensation	5,862			
12600	Cell Phone Stipend	445	440	613	613
13100	Overtime	11,493	3,000	4,000	4,000
14100	Social Security	27,011	22,130	22,855	22,855
14200	Pension Contribution	16,919	14,292	14,708	14,708
15100	Group Insurance	96,864	79,440	74,397	74,397
15300	Worker's Compensation	9,494	9,760	11,664	11,664
	Subtotal Personnel Services	<u>470,405</u>	<u>414,906</u>	<u>422,390</u>	<u>422,390</u>

**Water Fund - 45
Expenditures**

Account #	Expenditure By Department	2013 Actual	2014 Estimated	2015 Budget	2016 Estimated
22100	Operating Materials & Supplies	14,601	13,000	13,000	13,000
22800	Uniforms & Protective Clothing	328	343	400	400
24200	Repair Parts & Materials	45,881	30,000	40,000	40,000
24600	Asphalt & Other Surfacing		7,475	7,500	7,500
31300	Maintenance Agreement	1,875	4,200	4,200	4,200
31600	Professional Services	934	1,000	9,000	1,000
33100	Travel, Education & Training	631	870	1,000	1,000
33600	Dues, Memberships & Subscriptions		200	200	200
35100	Vehicle Equipment Use & Maint.	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
35300	Repairs & Maintenance	1,022	1,000	1,000	1,000
36500	Medical Services	325	300	300	300
38500	IT	37	50	50	50
38710	Other Expenses	745	519	600	600
	Subtotal Charges & Services	<u>160,784</u>	<u>157,451</u>	<u>175,744</u>	<u>167,744</u>
43200	Improvements Other Than Buildings			40,000	
46200	Equipment	<u>3,245</u>	<u></u>	<u>10,000</u>	<u>10,000</u>
	Subtotal Capital Outlay	<u>3,245</u>	<u>0</u>	<u>50,000</u>	<u>10,000</u>
	Total: Transmission & Distribution	<u><u>634,434</u></u>	<u><u>572,357</u></u>	<u><u>648,134</u></u>	<u><u>600,134</u></u>
49 - Administration & General					
31100	Liability Insurance	9,484	9,092	9,571	9,571
31410	Accounting & Administration Fee	100,000	73,899	97,489	97,489
31430	Franchise Tax Equivalents	90,364	91,790	91,765	91,765
31600	Professional Services	1,266	1,300	1,300	1,300
32000	Postage		7,500	7,500	7,500
33100	Travel, Education & Training	1,540	700	700	700
33600	Dues, Memberships, & Subscriptions	230	250	250	250
34100	Telephone	1,255	1,200	1,300	1,300
34500	Water Service	275	632	220	220
35200	Future Vehicle & Eq. Replacement	300			
38710	Other Expenses	642		350	350
38720	Insurance Deductible				
	Subtotal Charges & Services	<u>205,356</u>	<u>186,363</u>	<u>210,445</u>	<u>210,445</u>
	Total: Water Admin. & General	<u><u>205,356</u></u>	<u><u>186,363</u></u>	<u><u>210,445</u></u>	<u><u>210,445</u></u>

**Water Fund - 45
Expenditures**

Account #	Expenditure By Department	2013 Actual	2014 Estimated	2015 Budget	2016 Estimated
50 - Miscellaneous Water Projects					
24400	Construction Materials & Supplies	94,463	200,000	400,000	200,000
31600	Professional Services		50,000	50,000	50,000
	Subtotal Capital Outlay	<u>94,463</u>	<u>250,000</u>	<u>450,000</u>	<u>250,000</u>
	Total: Miscellaneous Water Projects	<u>94,463</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	455,000	455,000
39048	Transfer to Golf Course Fund		155,000		
	Total: Miscellaneous Water Projects	<u>0</u>	<u>455,000</u>	<u>455,000</u>	<u>455,000</u>
Total: Water Fund		<u>1,708,368</u>	<u>2,265,427</u>	<u>2,579,482</u>	<u>2,328,216</u>

Refuse Fund

	Estimated <u>2014</u>	Budget <u>2015</u>	Estimated <u>2016</u>
Working Capital	1,183,822	1,132,589	1,082,873
Revenues:			
Charges & Services	682,000	665,000	665,000
Income from Investments	1,500	1,500	1,500
Miscellaneous	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>
Total Revenue =	698,500	681,500	681,500
Expenditures:			
Personnel	149,579	129,296	129,296
Charges & Services	400,154	401,920	401,920
Transfers to Other Funds	<u>200,000</u>	<u>200,000</u>	<u>175,000</u>
Total Expenditures =	749,733	731,216	706,216
Working Capital	1,132,589	1,082,873	1,058,157

2015 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.

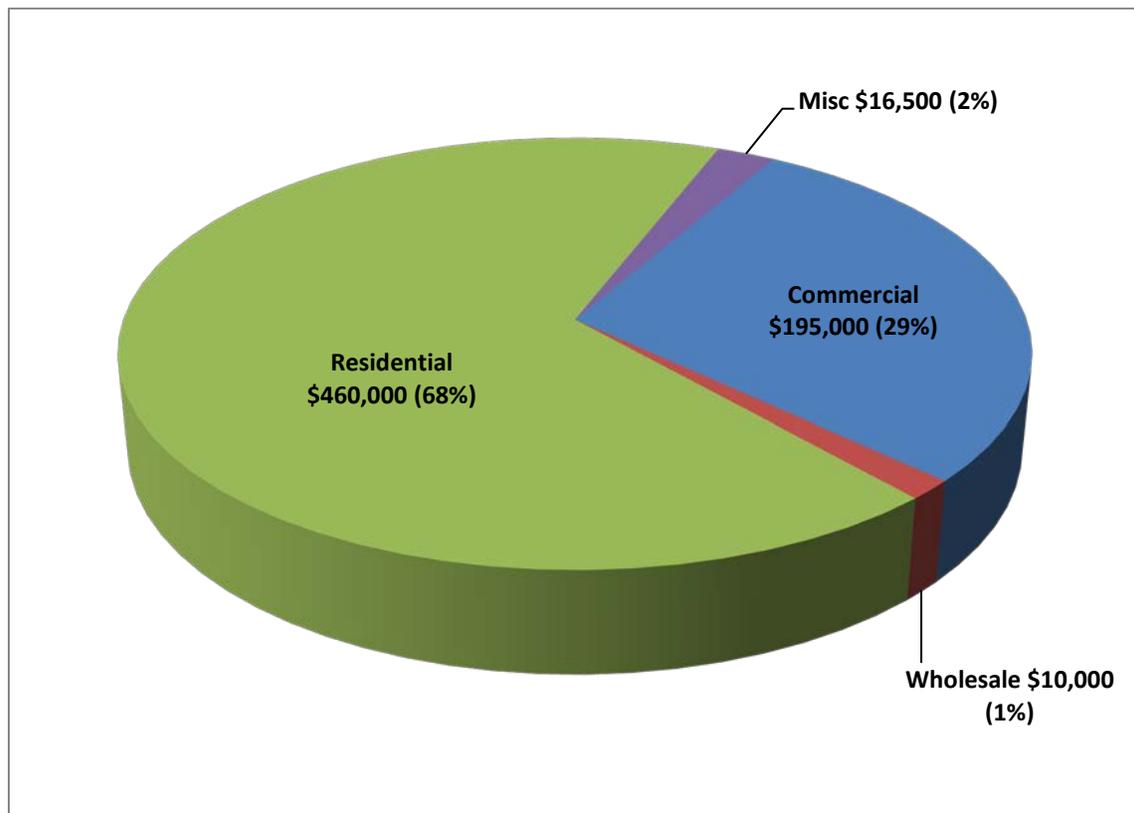
2014 Highlights:

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

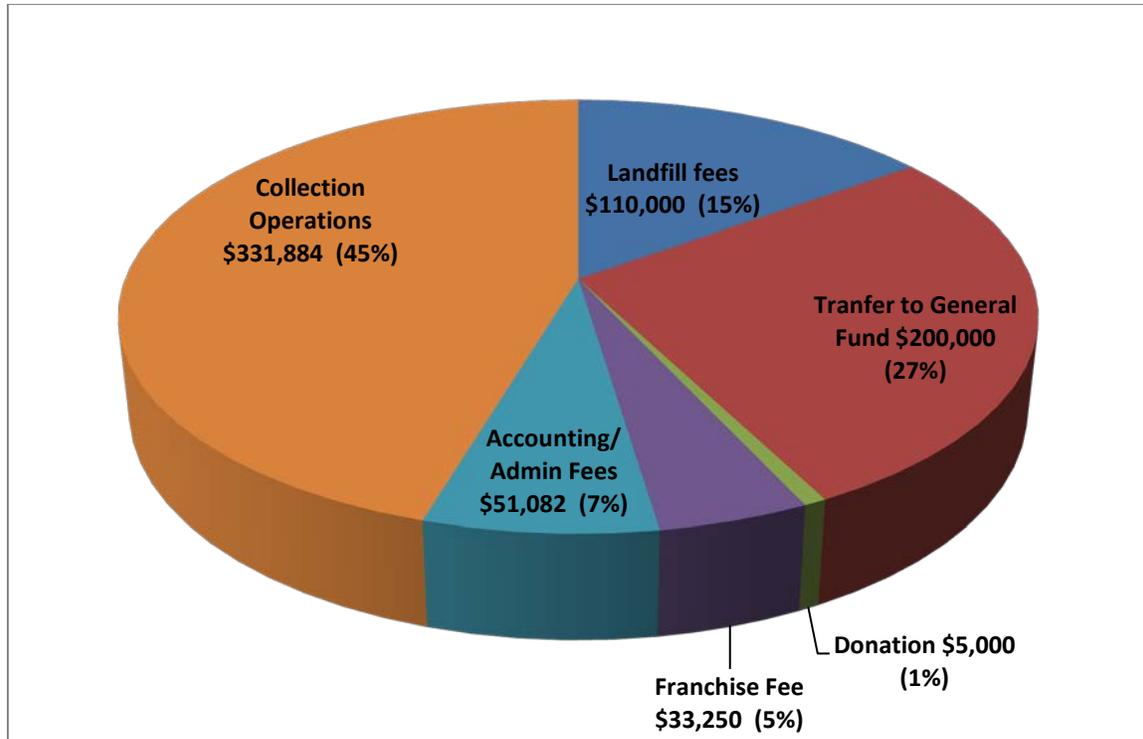
2015 Highlights:

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

2015 Revenue Breakdown \$681,500



2015 Expense Breakdown \$731,216



Key Indicators:

	2013	2014	ICMA Benchmark
Favorable Rating: Customer Satisfaction	87%	80%	88%
Tons per Account		0.88	1.00 (Delta ranks 21 of 44)
Tons per Capita		0.30	0.30 (Delta ranks 25 of 56)
Operating Expense per Account		\$51.00	\$99.00 (Delta ranks 9 of 37)
Expense per Capita		\$17.00	\$36.00 (Delta ranks 11 of 37)
Expense per Tons Collected		\$58.00	\$107.00 (Delta ranks 10 of 36)

* The ICMA Benchmark includes averages among a comparison group of 37-44 communities

Refuse Fund - 47
Revenue - 00

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

**Refuse Fund - 47
Expenditures**

Account #	Expenditure By Department	2013 Actual	2014 Estimated	2015 Budget	2016 Estimated
31 - Trash Collection					
12100	Regular Salaries	105,080	102,527	90,737	90,737
12600	Cell Phone Stipend	287	280	400	400
13100	Overtime	1,558	1,500	1,500	1,500
14100	Social Security	7,774	7,979	7,086	7,086
14200	Pension Contribution	5,061	5,126	4,537	4,537
15100	Group Insurance	24,583	25,848	18,718	18,718
15300	Worker's Compensation	3,670	6,318	6,318	6,318
	Subtotal Personnel Services	148,013	149,579	129,296	129,296
22100	Operating Materials & Supplies	69	20,331	20,000	20,000
22800	Uniforms & Protective Clothing		100	100	100
31100	Liability Insurance	1,652	1,584	1,668	1,668
31410	Accounting & Administration Fee	7,000	48,035	51,082	51,082
31430	Franchise Tax Equivalents	30,270	34,100	33,250	33,250
32100	Postage		8,500	8,500	8,500
35100	Vehicle & Equipment Use & Maint.	85,000	85,000	50,990	50,990
35150	Fuel Usage			34,010	34,010
35200	Future Vehicle & Eq. Replacement	72,286	87,270	87,270	87,270
36500	Medical Services		234	50	50
38300	Trash Dumping Fees	114,435	110,000	110,000	110,000
38400	Donations & Contributions	5,000	5,000	5,000	5,000
38720	Insurance Deductible	17			
	Subtotal Charges & Services	315,729	400,154	401,920	401,920
	Total: Trash Collection	<u>463,742</u>	<u>549,733</u>	<u>531,216</u>	<u>531,216</u>
95 - Transfers To Other Funds					
39002	Transfer To General Fund	150,000	100,000	200,000	175,000
39048	Transfer To Golf Course Fund		100,000		
	Total: Transfers To Other Funds	<u>150,000</u>	<u>200,000</u>	<u>200,000</u>	<u>175,000</u>
	Total: Refuse Fund	<u>613,742</u>	<u>749,733</u>	<u>731,216</u>	<u>706,216</u>

Golf Course Fund

	Estimated <u>2014</u>	Budget <u>2015</u>	Estimated <u>2016</u>
Working Capital	9,217	8,780	5,565
Revenues:			
Charges & Services	503,460	536,700	532,700
Transfers From Other Funds	<u>420,000</u>	<u>380,000</u>	<u>375,000</u>
Total Revenue =	923,460	916,700	907,700
Expenditures:			
Personnel	348,775	349,640	349,640
Charges & Services	429,400	424,576	416,561
Capital Outlay	0	0	0
Debt Service	<u>145,722</u>	<u>145,698</u>	<u>145,681</u>
Total Expenditures =	923,897	919,914	911,882
Working Capital	8,780	5,565	1,383

2015 Golf Course Budget

Summary:

The Golf Course Fund includes operations and maintenance of Devil's Thumb Golf Course; 18 hole municipal course servicing Delta County, the Western Slope and out of state golfers.

2014 Highlights:

- Ranked # 4 in Colorado "Best Courses to Play" by Golf Week Magazine
- Per zip code tracking had 10,711 players from out of the county
- Implemented Google Advertising with Search Engine Optimization to increase exposure through the internet

2015 Highlights:

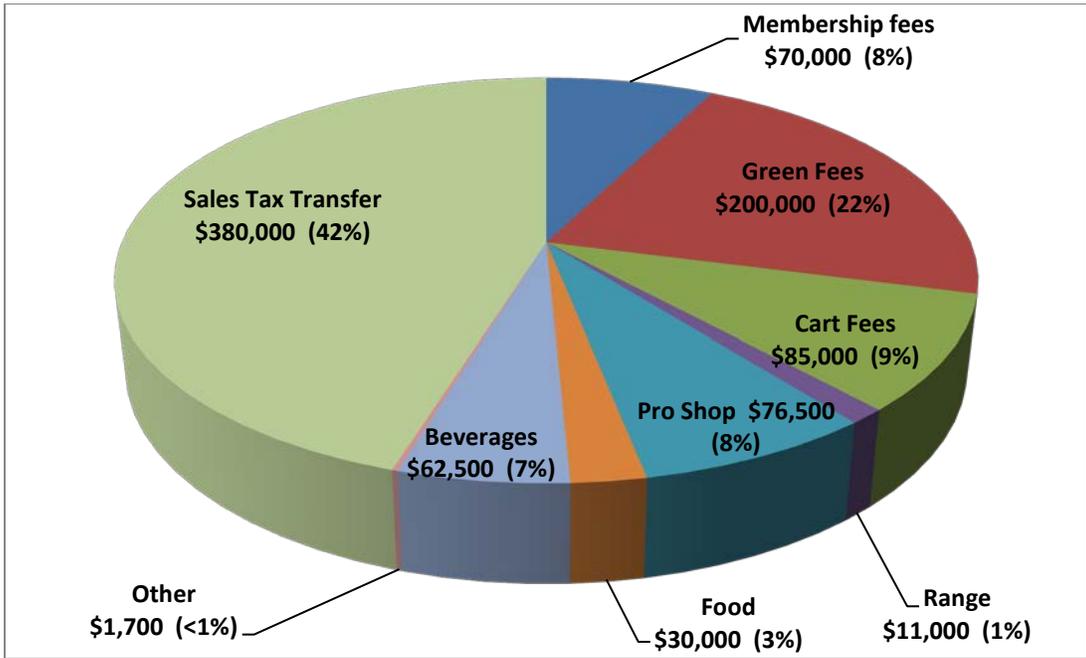
- Reduce transfers from City Utility Funds by increasing rounds of play and enhancing services at the snack bar
- Creation and implementation of a 3-5 year Strategic Plan
- Increase focus on data collection and analysis monthly, including daily tracking of zip codes/e-mails and daily recording of condition of the weather
- Continue improving efficiency in the snack bar to increase revenue through enhancing the tracking/purchasing systems of inventory
- Analyze and implement needs/wants of patrons in the snack bar by conducting a survey of just the snack bar
- Conduct a survey concerning the patrons total golf experience at Devil's Thumb

Key Indicators:

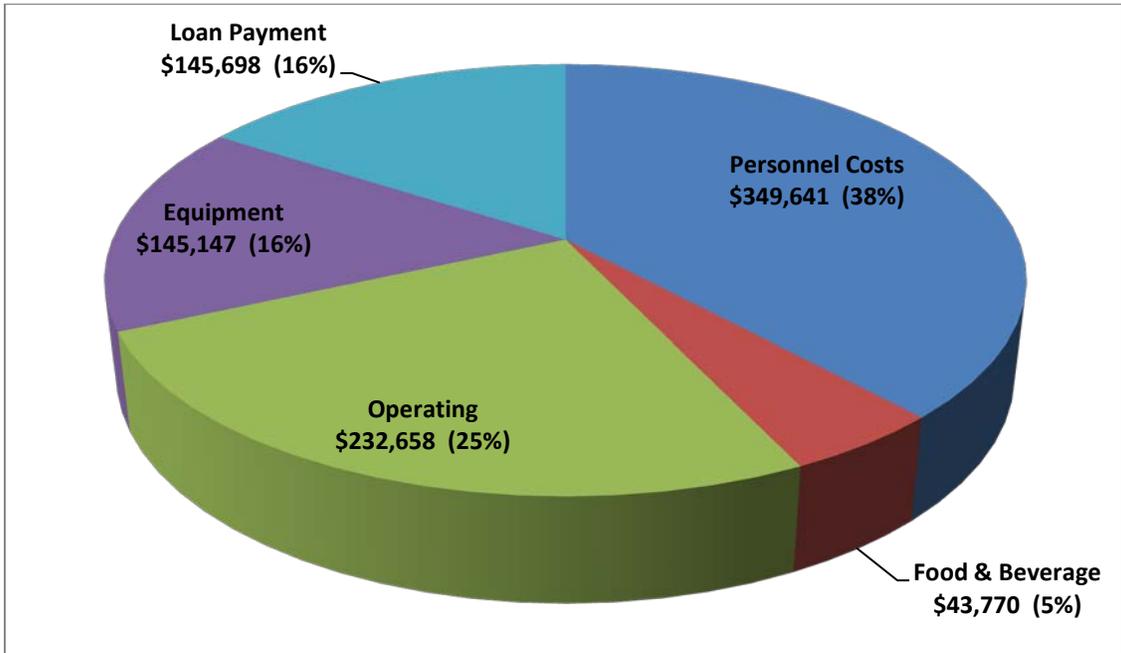
	2013	2014
Total rounds played	17,480	18,449 (+4%)
Revenue per round played	\$24.04	*\$27.13
Good weather days	121	181
Total rounds from outside Delta Co.	10,837 (62%)	10,700 (58%)
Food & Beverage profit	\$3,975	\$7,000*
Total transfer required	\$472,078	\$420,000

*estimated for end of year

2015 Revenue Breakdown \$916,700



2015 Expense Breakdown \$919,914



Golf Course Fund - 48
Revenue - 00

Account #	Revenues by Source	2013 Actual	2014 Estimated	2015 Budget	2016 Estimated
Golf Course Revenue					
64609	Memberships	73,480	69,237	70,000	70,000
64610	Green Fees	182,882	197,208	200,000	195,000
64611	Cart Rental	71,955	83,319	85,000	85,000
64613	Driving Range	10,124	10,647	11,000	12,000
64614	Pro shop	72,078	74,000	76,500	76,500
64616	Lessons	305	1,500	1,500	1,500
64677	School Programs	2,500			
66230	Other Rental	20	200	200	200
66275	Snack Bar Rental	3,975	350		
66300	Beverages	2,149	45,000	62,500	62,500
66305	Food	815	21,000	30,000	30,000
66460	Donations				
66570	Other Revenues		999		
	Subtotal Golf Course	<u>420,283</u>	<u>503,460</u>	<u>536,700</u>	<u>532,700</u>
Other Financing Sources					
67718	Transfer Sales Tax From Parks & Rec.			380,000	375,000
67742	Transfer From Sewer		100,000		
67745	Transfer From Water		155,000		
67747	Transfer From Refuse		165,000		
67741	Transfer From ML&P	<u>472,078</u>			
	Total Subsidies	<u>472,078</u>	<u>420,000</u>	<u>380,000</u>	<u>375,000</u>
Total - Golf Course Fund		<u>892,361</u>	<u>923,460</u>	<u>916,700</u>	<u>907,700</u>

**Golf Course Fund - 48
Expenditures**

Account #	Expenditure By Department	2013 Actual	2014 Estimated	2015 Budget	2016 Estimated
40 - Operations Expenses					
12100	Salaries	95,332	94,994	55,058	55,058
12200	Part-Time Salaries	58,062	73,151	60,000	60,000
12600	Cell Phone Stipend	562	585	320	320
13100	Overtime	879	138	500	500
14100	Social Security & Medicare	11,561	12,918	8,865	8,865
14200	Pension Contributions	4,767	4,750	2,753	2,753
15100	Group Insurance	21,518	21,714	14,400	14,400
15300	Worker's Compensation	6,716	6,066	5,545	5,545
15400	Unemployment		1,908	2,500	2,500
	Subtotal Personnel	<u>199,397</u>	<u>216,224</u>	<u>149,941</u>	<u>149,941</u>
22100	Operating Materials & Supplies	19,740	23,000	16,000	16,000
22200	Chemicals & Lab Supplies	33,510	40,000	40,000	35,000
31100	Liability Insurance	8,069	7,793	6,205	6,205
31350	Trees & Landscaping		4,752		
31600	Professional Services	1,280	1,482	1,500	1,500
32200	Advertising & Legal Notices	153	119		
33100	Travel, Education, & Training	179	340	500	500
33600	Dues, Memberships, & Subscriptions	500	530	500	100
34100	Telephone	810	840	500	500
34200	Natural Gas	4,280	4,600	4,600	4,600
34300	Electricity	9,108	10,000	10,000	10,000
34400	Trash Collections	1,200	1,200	1,200	1,200
34500	Water	30,100	5,000	6,000	6,000
35100	Vehicle & Equipment Usage	65,000	65,000	49,425	49,425
35150	Fuel Usage			15,575	15,575
35200	Future Vehicle & Eq. Replacement	57,000	80,147	80,147	80,147
35300	Repairs & Maintenance	7,862	500	2,000	2,000
36500	Medical Services	550	280	280	280
37100	Lease Expense	27,863	6,967		
	Subtotal Charges & Services	<u>267,204</u>	<u>252,550</u>	<u>234,432</u>	<u>229,032</u>
42100	Buildings & Improvements				
46200	Equipment				
	Subtotal Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total- Operations Expenses	<u><u>466,601</u></u>	<u><u>468,774</u></u>	<u><u>384,373</u></u>	<u><u>378,973</u></u>

**Golf Course Fund - 48
Expenditures**

Account #	Expenditure By Department	2013 Actual	2014 Estimated	2015 Budget	2016 Estimated
41 - Clubhouse					
12100	Salaries	42,266	58,298	105,456	105,456
12200	Part-Time Salaries	31,969	42,000	27,500	27,500
12600	Cell Phone Stipend	562	560	1,120	1,120
13100	Overtime	198	2,558	1,000	1,000
14100	Social Security & Medicare	5,545	7,911	10,333	10,333
14200	Pension Contributions	2,004	2,915	5,273	5,273
15100	Group Insurance	7,616	12,639	20,665	20,665
15300	Worker's Compensation	4,835	2,070	2,073	2,073
15400	Unemployment		3,600	1,000	1,000
	Subtotal Personnel	<u>94,995</u>	<u>132,551</u>	<u>174,420</u>	<u>174,420</u>
22100	Operating Materials & Supplies	10,322	10,319	11,000	9,000
22400	Pro-Shop Supplies	56,296	51,419	51,000	51,000
22425	Food Supplies	727	14,500		
22450	Beverage Supplies	2,158	25,000		
31100	Liability Insurance	10,036	9,687	7,049	7,049
31300	Maintenance Agreement	1,334	1,500	1,500	1,500
31600	Professional Services	3,009	3,000	1,500	1,500
32200	Advertising & Legal Notices	20,776	7,500	20,000	20,000
33100	Travel, Education, & Training	2,021	2,975	3,000	3,000
33600	Dues, Memberships, & Subscriptions	1,448	2,900	2,400	2,400
34100	Telephone	406	871	1,000	1,000
34200	Natural Gas	6,883	5,000	5,000	5,000
34300	Electricity	13,033	19,253	19,000	19,000
34500	Water	296	300	300	300
35300	Repairs & Maintenance	3,637	1,117	1,000	1,000
36500	Medical Services	220	149	200	200
37200	Lease Expense - Cart	7,384			
38100	Bank Charges	6,509	6,200	7,250	7,250
38500	IT	533	160	175	560
38710	Other Expenses	14,159			
	Subtotal Charges & Services	<u>161,187</u>	<u>161,850</u>	<u>131,374</u>	<u>129,759</u>
42100	Buildings & Improvements				
46200	Equipment				
	Subtotal Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total- Clubhouse	<u><u>256,182</u></u>	<u><u>294,401</u></u>	<u><u>305,794</u></u>	<u><u>304,179</u></u>

**Golf Course Fund - 48
Expenditures**

Account #	Expenditure By Department	2013 Actual	2014 Estimated	2015 Budget	2016 Estimated
42 - Food & Beverage					
12200	Part-Time Salaries			23,000	23,000
14100	Social Security & Medicare			1,760	1,760
15300	Worker's Compensation			520	520
	Subtotal Personnel			<u>25,280</u>	<u>25,280</u>
22100	Operating Materials & Supplies			3,000	2,000
22425	Food Supplies			15,000	15,000
22450	Beverage Supplies			25,000	25,000
31100	Liability Insurance			770	770
	Subtotal Charges & Services			<u>43,770</u>	<u>42,770</u>
	Total- Food & Beverage			<u><u>69,050</u></u>	<u><u>68,050</u></u>
68 - Administration & General					
31410	Accounting & Administration Fee	15,000	15,000	15,000	15,000
	Subtotal Charges & Services	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>
	Total- Administration & General	<u><u>15,000</u></u>	<u><u>15,000</u></u>	<u><u>15,000</u></u>	<u><u>15,000</u></u>
90 - Golf Course Bond Costs					
38910	Principal Payments	75,109	78,613	82,205	85,966
38920	Interest Expense	71,561	67,109	63,493	59,715
	Subtotal Golf Course Bond Costs	<u>146,670</u>	<u>145,722</u>	<u>145,698</u>	<u>145,681</u>
	Total - Golf Course Fund	<u><u>884,453</u></u>	<u><u>923,897</u></u>	<u><u>919,914</u></u>	<u><u>911,882</u></u>

Perpetual Care Fund

	Estimated 2014	Budget 2015	Estimated 2016
Fund Balance	<u>29,790</u>	<u>32,170</u>	<u>34,670</u>
Revenues:			
Cemetery Lots	<u>3,080</u>	<u>3,500</u>	<u>3,500</u>
Total Revenue =	3,080	3,500	3,500
Expenditures:			
Capital Outlay	<u>700</u>	<u>1,000</u>	<u>1,000</u>
Total Expenditures =	700	1,000	1,000
Fund Balance	32,170	34,670	37,170

**Perpetual Care Fund - 51
Revenue - 00**

Account #	Revenues By Source	2013 Actual	2014 Estimated	2015 Budget	2016 Estimated
64520	Cemetery Lots	<u>1,280</u>	<u>3,080</u>	<u>3,500</u>	<u>3,500</u>
		1,280	3,080	3,500	3,500
Total - Perpetual Care Fund		<u><u>1,280</u></u>	<u><u>3,080</u></u>	<u><u>3,500</u></u>	<u><u>3,500</u></u>

**Perpetual Care Fund - 51
Expenditures**

Account #	Expenditure By Department	2013 Actual	2014 Estimated	2015 Budget	2016 Estimated
33 - Cemetery					
49100	Cemetery Lots		700	1,000	1,000
	Subtotal Capital Outlay	0	700	1,000	1,000
Total - Perpetual Care		0	700	1,000	1,000

Internal Service Fund

	Estimated <u>2014</u>	Budget <u>2015</u>	Estimated <u>2016</u>
Working Capital	798,984	1,080,258	862,693
Revenues:			
Charges & Services	1,080,239	1,076,368	1,076,368
Income from Investments	550	1,000	750
Miscellaneous	<u>26,127</u>	<u>8,000</u>	<u>8,000</u>
Total Revenue =	1,106,916	1,085,368	1,085,118
Expenditures:			
Personnel	259,544	298,357	298,357
Charges & Services	431,227	465,576	465,576
Capital Outlay	<u>134,871</u>	<u>539,000</u>	<u>986,733</u>
Total Expenditures =	825,642	1,302,933	1,750,666
Working Capital	1,080,258	862,693	197,145

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.

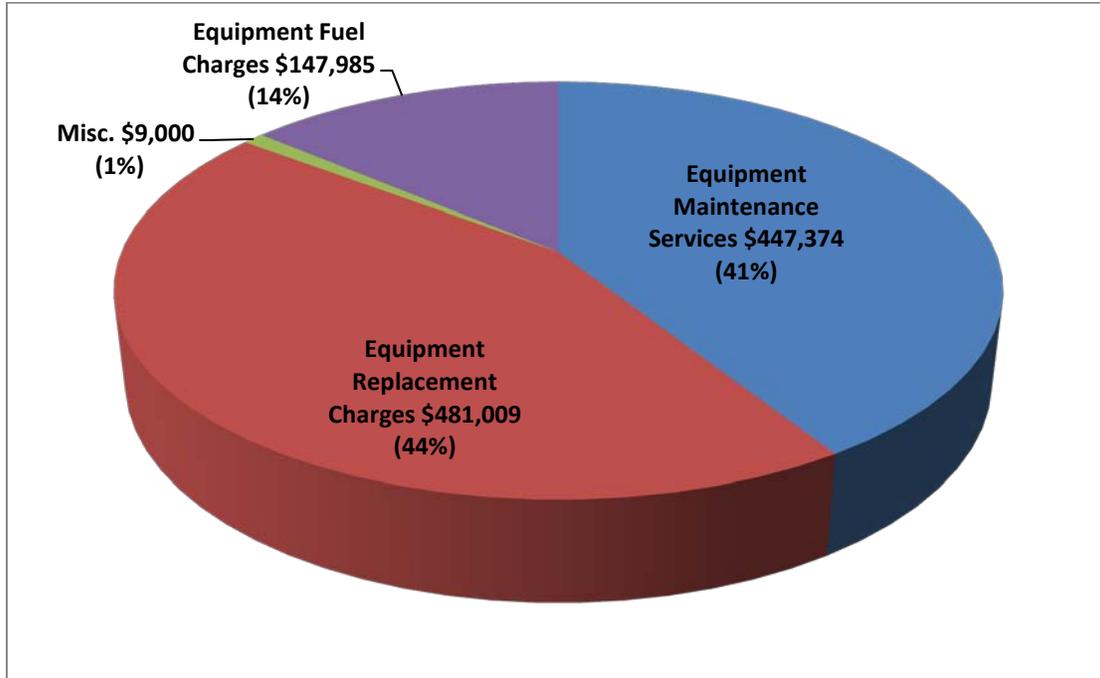
2014 Highlights:

- 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

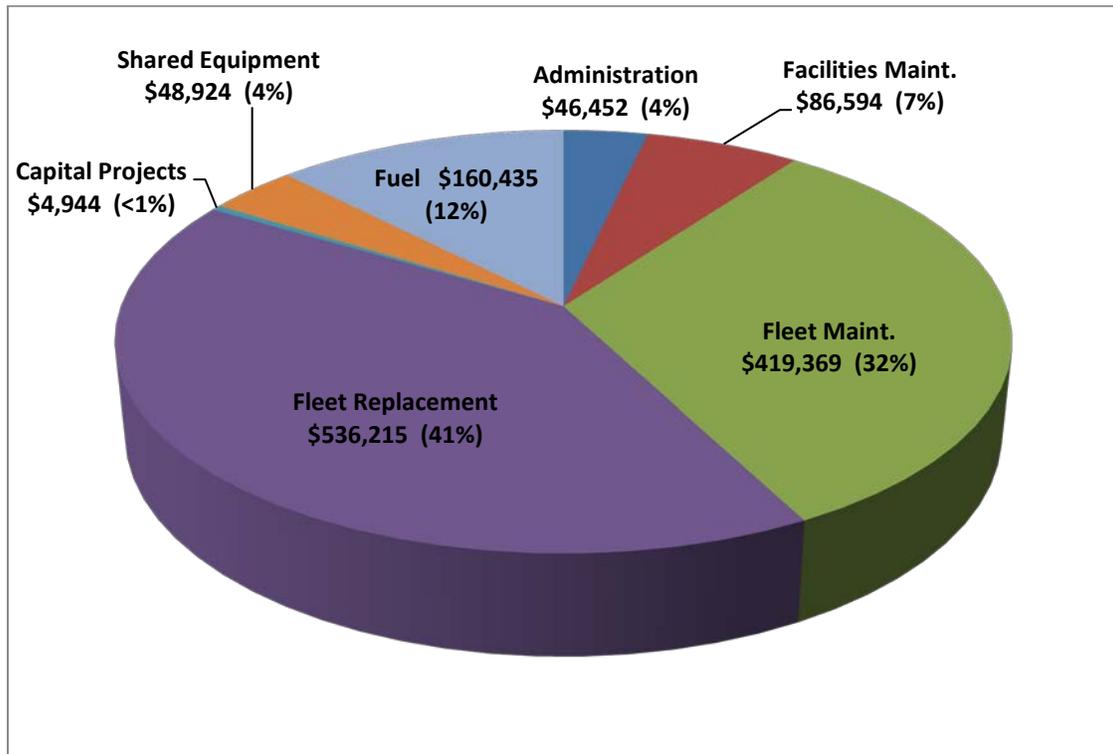
2015 Highlights:

- 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

2015 Revenue Breakdown \$1,085,368



2015 Expense Breakdown \$1,302,933



Key Indicators:

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

*ICMA Benchmark includes averages among a comparison group of 27-85 communities

Internal Service Fund - 71
Revenue - 00

Account #	Revenues by Source	2013 Actual	2014 Estimated	2015 Budget	2016 Estimated
Charges & Services					
64730	Equipment Maintenance Services	599,609	597,414	447,374	447,374
64735	Equipment Fuel Charges			147,985	147,985
64740	Equipment Replacement Charges	444,881	482,825	481,009	481,009
	Subtotal Charges & Services	<u>1,044,490</u>	<u>1,080,239</u>	<u>1,076,368</u>	<u>1,076,368</u>
Income From Investments					
66110	Interest On Investments	1,285	550	1,000	750
	Subtotal Income From Investments	<u>1,285</u>	<u>550</u>	<u>1,000</u>	<u>750</u>
Miscellaneous Revenues					
66520	Sale of Supplies & Materials			3,000	3,000
66570	Other Revenue	25	2,454		
67210	Sale Of Assets	40,833	17,956	5,000	5,000
67220	Insurance Recoveries		5,717		
	Subtotal Miscellaneous Revenues	<u>40,858</u>	<u>26,127</u>	<u>8,000</u>	<u>8,000</u>
Total: Internal Service Fund		<u><u>1,086,633</u></u>	<u><u>1,106,916</u></u>	<u><u>1,085,368</u></u>	<u><u>1,085,118</u></u>

**Internal Service Fund - 71
Expenditures**

Account #	Expenditure By Department	2013 Actual	2014 Estimated	2015 Budget	2016 Estimated
62 - Service Facility					
12100	Regular Salaries	226,968	199,763	229,882	229,882
12600	Cell Phone Stipend	281	280	186	186
13100	Overtime	87	50	400	400
14100	Social Security	18,013	15,307	17,631	17,631
14200	Pension Contribution	10,123	9,988	11,494	11,494
15100	Group Insurance	38,580	27,480	32,536	32,536
15300	Worker's Compensation	3,446	6,228	6,228	6,228
15400	Unemployment	3,446	447		
	Subtotal Personnel Services	<u>300,944</u>	<u>259,544</u>	<u>298,357</u>	<u>298,357</u>
22100	Operating Materials & Supplies	25,168	17,000	28,000	28,000
22800	Uniforms & Protective Clothing	357	230	230	230
25100	Gas & Diesel	168,223	145,000	150,000	150,000
25300	Oil & Lubricants	9,970	6,000	9,800	9,800
25400	Tires, Batteries, & Accessories	14,931	24,000	24,000	24,000
31100	Liability Insurance	1,652	1,584	1,668	1,668
33100	Travel, Education & Training	1,199	1,000	1,200	1,200
33600	Dues, Memberships & Subscriptions	4,699	4,000	4,000	4,000
34100	Telephone	1,596	1,800	1,800	1,800
34200	Natural Gas	4,895	4,600	4,680	4,680
34300	Electricity	11,968	11,000	11,000	11,000
34400	Trash Collection	325	310	310	310
34500	Water Service	93	125	125	125
34600	Sewer Service	282	497	300	300
35100	Vehicle Equipment Use & Maint.	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
35310	Fleet Maintenance	99,636	110,000	118,000	118,000
38500	IT	44	50	50	50
38525	IT Supplies	376	136		
38710	Other Expenses	335	59		
	Subtotal Charges & Services	<u>391,749</u>	<u>373,391</u>	<u>401,663</u>	<u>401,663</u>
42100	Buildings & Improvements		1,200	25,000	25,000
	Subtotal Capital Outlay	<u>0</u>	<u>1,200</u>	<u>25,000</u>	<u>25,000</u>
	Total: Service Facility	<u><u>692,693</u></u>	<u><u>634,135</u></u>	<u><u>725,020</u></u>	<u><u>725,020</u></u>

**Internal Service Fund - 71
Expenditures**

<u>Account #</u>	<u>Expenditure By Department</u>	<u>2013 Actual</u>	<u>2014 Estimated</u>	<u>2015 Budget</u>	<u>2016 Estimated</u>
65 - Administration & General					
31100	Liability Insurance	22,665	21,750	25,670	25,670
31410	Accounting & Administration Fee	38,000	33,586	35,343	35,343
38710	Other Expenses	36		400	400
38720	Insurance Deductible	458	2,500	2,500	2,500
	Subtotal Charges & Services	61,159	57,836	63,913	63,913
	Total: Administration & General	<u>61,159</u>	<u>57,836</u>	<u>63,913</u>	<u>63,913</u>
70 - Capital Equipment Replacement					
46200	Equipment	240,860	54,336	353,000	483,927
46300	Vehicles	270,844	79,335	161,000	477,806
	Subtotal Capital Outlay	511,704	133,671	514,000	961,733
	Total: Capital Equipment Replacement	<u>511,704</u>	<u>133,671</u>	<u>514,000</u>	<u>961,733</u>
Total: Internal Service Fund		<u>1,265,556</u>	<u>825,642</u>	<u>1,302,933</u>	<u>1,750,666</u>

Employee's Dental Ins. Fund

	<u>Estimated 2014</u>	<u>Budget 2015</u>	<u>Estimated 2016</u>
Fund Balance	(2,606)	7,000	7,153
Revenues:			
Contributions	<u>64,406</u>	<u>59,953</u>	<u>59,953</u>
Total Revenue =	64,406	59,953	59,953
Expenditures:			
Charges & Services	<u>54,800</u>	<u>59,800</u>	<u>59,900</u>
Total Expenditures =	54,800	59,800	59,900
Fund Balance	7,000	7,153	7,206

Employee's Dental Insurance Fund - 72
Revenue - 00

Account #	Revenues by Source	2013 Actual	2014 Estimated	2015 Budget	2016 Estimated
Contributions					
66440	Contributions By Employees	10,052	10,826	10,826	10,826
66450	Contributions By City	<u>31,136</u>	<u>33,127</u>	<u>33,127</u>	<u>33,127</u>
	Subtotal Contributions	41,188	43,953	43,953	43,953
Other Financing Sources					
67702	Transfer From General Fund	<u>24,413</u>	<u>20,453</u>	<u>16,000</u>	<u>16,000</u>
	Subtotal Contributions	24,413	20,453	16,000	16,000
Total: Employee's Dental Insurance Fund		<u><u>65,601</u></u>	<u><u>64,406</u></u>	<u><u>59,953</u></u>	<u><u>59,953</u></u>

**Employee's Dental Insurance Fund - 72
Expenditures**

<u>Account #</u>	<u>Expenditure By Department</u>	<u>2013 Actual</u>	<u>2014 Estimated</u>	<u>2015 Budget</u>	<u>2016 Estimated</u>
90 - Non-Departmental					
31700	Administrative & Trustee Fee	9,805	9,800	9,800	9,900
38861	Dental Insurance Claims	<u>58,401</u>	<u>45,000</u>	<u>50,000</u>	<u>50,000</u>
	Subtotal Charges & Services	68,206	54,800	59,800	59,900
Total:					
Employee's Dental Insurance Fund		<u><u>68,206</u></u>	<u><u>54,800</u></u>	<u><u>59,800</u></u>	<u><u>59,900</u></u>

Debt Service Fund

	Estimated <u>2014</u>	Budget <u>2015</u>	Estimated <u>2016</u>
Fund Balance	1,809,840	1,792,629	1,781,905
Revenues:			
Intergovernmental	385,815	385,815	385,815
Income from Investments	3,620	3,620	3,620
Other Financing Sources	<u>1,372,059</u>	<u>1,377,946</u>	<u>1,392,470</u>
Total Revenue =	1,761,494	1,767,381	1,781,905
Expenditures:			
Debt Service	<u>1,778,705</u>	<u>1,778,105</u>	<u>1,781,905</u>
Total Expenditures =	1,778,705	1,778,105	1,781,905
Fund Balance	1,792,629	1,781,905	1,781,905
Required Reserve	1,781,905	1,781,905	1,781,905

**Debt Service Fund - 90
Revenue - 00**

Account #	Revenues by Source	2013 Actual	2014 Estimated	2015 Budget	2016 Estimated
Intergovernmental Revenues					
63331	Federal Grants (B.A.B.s)	<u>382,697</u>	<u>385,815</u>	<u>385,815</u>	<u>385,815</u>
	Subtotal Intergovernmental Revenues	<u>382,697</u>	<u>385,815</u>	<u>385,815</u>	<u>385,815</u>
Income From Investments					
66110	Interest On Investments	<u>2,076</u>	<u>3,620</u>	<u>3,620</u>	<u>3,620</u>
	Subtotal Income Form Investments	<u>2,076</u>	<u>3,620</u>	<u>3,620</u>	<u>3,620</u>
Other Financing Sources					
67719	Transfer From CWCI	<u>1,351,056</u>	<u>1,372,059</u>	<u>1,377,946</u>	<u>1,392,470</u>
	Sub. Other Financing Sources	<u>1,351,056</u>	<u>1,372,059</u>	<u>1,377,946</u>	<u>1,392,470</u>
Total - Debt Service Fund		<u>1,735,829</u>	<u>1,761,494</u>	<u>1,767,381</u>	<u>1,781,905</u>

Debt Service Fund - 90
Expenditures

Account # Expenditure by Department	2013 Actual	2014 Estimated	2015 Budget	2016 Estimated
19 - CWCI				
38910 Principal	520,000	530,000	540,000	560,000
38920 Interest	<u>1,259,105</u>	<u>1,248,705</u>	<u>1,238,105</u>	<u>1,221,905</u>
Total: CWCI Debt	<u><u>1,779,105</u></u>	<u><u>1,778,705</u></u>	<u><u>1,778,105</u></u>	<u><u>1,781,905</u></u>
Total: Debt Service Fund	<u><u>1,779,105</u></u>	<u><u>1,778,705</u></u>	<u><u>1,778,105</u></u>	<u><u>1,781,905</u></u>