

# *City of Leadville*

*800 Harrison Avenue, Leadville, CO 80461*

*Clerk - (719) 486-0349, Administrative Services Office - (719) 486-2092*

*Fax (719) 486-1040*

## Budget Message

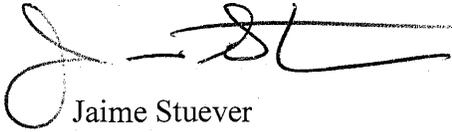
The City of Leadville's budget is prepared on a modified accrual basis of accounting. City Council adopted the budget for fiscal year 2013 on December 13, 2012. The following are the important features of the 2013 City budget.

Estimated revenues - \$1,824,617

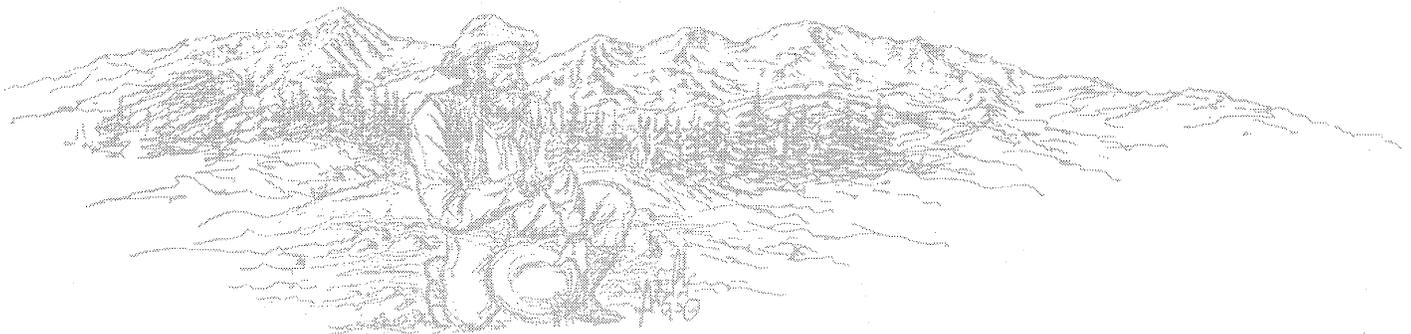
Estimated expenditures - \$1,824,617

Estimated General Fund beginning balance - \$1,073,341

In 2013 the City will provide police, fire, street and administrative services at a comparable level with 2012 services.



Jaime Stuever  
Mayor



**CITY OF LEADVILLE, COLORADO**  
**RESOLUTION No. 19**  
**Series of 2012**

**A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND OF THE CITY OF LEADVILLE, COLORADO AND ADOPTING A BUDGET FOR THE CITY OF LEADVILLE FOR THE FISCAL YEAR BEGINNING THE FIRST DAY OF JANUARY, 2013, AND ENDING THE LAST DAY OF DECEMBER, 2013.**

**WHEREAS**, the City Council of the City of Leadville has appointed the City Treasurer to prepare and submit a proposed budget to said governing body at the proper time; and

**WHEREAS**, the City Treasurer has submitted a proposed budget to this governing body for its consideration; and

**WHEREAS**, upon due and proper notice, published or posted in accordance with law, the proposed budget was open for inspection by the public at a designated place; a public hearing was held on 13th day of December, 2012 at 5:30 p.m.; and interested taxpayers were given the opportunity to file or register any objections to said proposed budget; and

**WHEREAS**, the City Council has heard and considered any objections to the proposed budget filed by the taxpayers; and

**WHEREAS**, the City Council finds and determines that the proposed budget should be adopted as the budget for the City of Leadville for 2013.

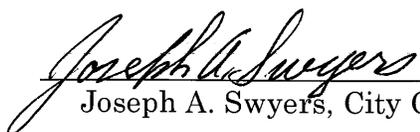
**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF LEADVILLE, COLORADO as follows:**

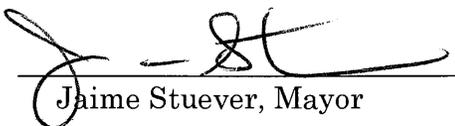
- Section 1. The estimated revenues for each fund of the City of Leadville for fiscal year 2013 are as identified in the attached budget.
- Section 2. The estimated expenditures for each fund of the City of Leadville for fiscal year 2013 are as identified in the attached budget.
- Section 3. The attached budget document, consisting of budget message plus 11 pages, is hereby approved and adopted as the budget for the City of Leadville for fiscal year 2013 which commences January 1, 2013 and ends December 31, 2013.
- Section 4. The budget hereby approved and adopted shall be signed by the Mayor and be made a part of the public records of the City.

ADOPTED this 13th day of December, 2012.

CITY OF LEADVILLE, COLORADO

ATTEST:

  
\_\_\_\_\_  
Joseph A. Swyers, City Clerk

By   
\_\_\_\_\_  
Jaime Stuever, Mayor

City of Leadville  
 2013 Proposed Budget, v.Final  
 Current Year Actual is Year-to-Date October

Account Number General Fund	Account Title	2011 Prior year Budget	2011 Prior year Actual	2012 Current year Budget	2012 Current year Actual	2012 Remaining	2012 Percentage Received/Expended (83% of Year Elapsed)	2013 Proposed Budget
General Fund Revenues								
01-300-3100	Property Tax	\$ 332,339	\$ 332,451	\$ 343,184	\$ 335,973	\$ 7,261	97.88%	\$ 313,327
01-300-3120	Specific Ownership Tax	\$ 22,039	\$ 22,603	\$ 20,000	\$ 18,755	\$ 1,245	93.78%	\$ 22,597
01-300-3130	Sales Tax	\$ 925,000	\$ 991,998	\$ 900,000	\$ 704,549	\$ 255,451	73.99%	\$ 938,221
01-300-3140	Cigarette Tax	\$ 4,500	\$ 3,813	\$ 3,000	\$ 2,918	\$ 82	97.25%	\$ 3,515
01-300-3150	Severance Tax	\$ 12,250	\$ 28,197	\$ 28,197	\$ 49,114	\$ (20,917)	174.18%	\$ 65,000
01-300-3160	Franchise Tax	\$ 141,230	\$ 140,708	\$ 130,000	\$ 91,056	\$ 38,944	70.04%	\$ 130,075
01-300-3170	Penalties & Int Delinquent Tax	\$ 1,895	\$ 2,264	\$ 1,895	\$ 1,590	\$ 365	80.76%	\$ 1,844
01-300-3210	Business Licenses	\$ 14,000	\$ 15,570	\$ 14,000	\$ 8,420	\$ 5,580	60.14%	\$ 15,000
01-300-3220	Liquor License	\$ 2,900	\$ 3,038	\$ 2,600	\$ 2,179	\$ 421	83.80%	\$ 3,000
01-300-3230	Private Parking	\$ 4,000	\$ 6,100	\$ 6,000	\$ 2,975	\$ 3,025	49.58%	\$ 4,000
01-300-3240	Excavation & Zoning Permits	\$ 3,000	\$ 2,995	\$ 3,000	\$ 1,386	\$ 1,614	46.20%	\$ 2,000
01-300-3250	Building Inspection Fees	\$ -	\$ -	\$ -	\$ 345	\$ (345)	0.00%	\$ 26,667
01-300-3260	Conditional Use Permits	\$ -	\$ -	\$ -	\$ 750	\$ (750)	0.00%	\$ 749
01-300-3270	Sign Permit	\$ -	\$ -	\$ -	\$ 300	\$ (300)	0.00%	\$ 361
01-300-3280	Other Zoning Application Fees	\$ -	\$ -	\$ -	\$ 2,717	\$ (2,717)	0.00%	\$ 3,274
01-300-3320	Animal Control Fees	\$ 8,241	\$ 11,121	\$ 8,241	\$ 9,615	\$ (1,374)	116.67%	\$ 11,584
01-300-3321	Animal Shelter (County)	\$ 32,550	\$ 32,408	\$ 30,731	\$ 26,721	\$ 4,010	86.95%	\$ 32,194
01-300-3330	Motor Vehicle 1.5	\$ 13,800	\$ 12,046	\$ 13,000	\$ 9,742	\$ 3,258	74.94%	\$ 11,737
01-300-3340	State Highway Maintenance	\$ 30,000	\$ 15,000	\$ 30,000	\$ 30,000	\$ -	100.00%	\$ 5,500
01-300-3350	Highway Users Tax	\$ 97,563	\$ 107,704	\$ 109,867	\$ 89,752	\$ 20,115	81.69%	\$ 108,135
01-300-3400	Police Surcharge	\$ 5,223	\$ 6,816	\$ 6,700	\$ 15,822	\$ (9,122)	236.14%	\$ 19,062
01-300-3410	Court Fines	\$ 22,551	\$ 38,676	\$ 42,500	\$ 32,666	\$ 9,834	76.86%	\$ 39,356
01-300-3420	Parking Fines	\$ 6,054	\$ 3,090	\$ 3,800	\$ 3,187	\$ 613	83.86%	\$ 3,839
01-300-3430	Traffic Fines	\$ 4,338	\$ 6,765	\$ 5,500	\$ 39,028	\$ (33,528)	709.59%	\$ 47,021
01-300-3500	Earnings on Deposit-ColoTrust	\$ 1,187	\$ 582	\$ 1,187	\$ 764	\$ 423	64.34%	\$ 1,003
01-300-3501	Earnings on Deposit-GF	\$ 58	\$ 98	\$ 58	\$ 114	\$ (56)	197.16%	\$ 171
01-300-3502	Earning on Deposit-Twin Lakes	\$ 5	\$ 2	\$ 5	\$ 4	\$ 1	77.20%	\$ 4

City of Leadville  
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01-300-3503	Earning on Deposit-Tabor Home	\$ 47	\$ 48	\$ 47	\$ 15	\$ 32	32.17%	\$ 22
01-300-3505	Earning on Deposit - Surcharge	\$ 35	\$ 45	\$ 35	\$ 11	\$ 24	30.69%	\$ 16
01-300-3510	Miscellaneous	\$ 7,500	\$ 4,273	\$ 4,300	\$ 13,676	\$ (9,326)	315.89%	\$ 4,359
01-300-3530	Police Pension Administration	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	\$ 2,000	0.00%	\$ 2,000
01-300-3550	Tabor Grand Payments	\$ -	\$ -	\$ -	\$ 44,805	\$ (44,805)	0.00%	\$ -
01-300-3552	Tabor Home Revenue	\$ -	\$ 4,622	\$ 2,200	\$ 5,105	\$ (2,905)	232.05%	\$ 5,100
01-300-3610	State Grants	\$ -	\$ -	\$ -	\$ 4,000	\$ (4,000)	0.00%	\$ -
01-300-5531	Donation Animal Shelter	\$ 1,600	\$ 3,540	\$ 2,000	\$ 3,214	\$ (1,214)	160.70%	\$ 3,872
01-300-5550	Tabor Grand Payments	\$ 16,727	\$ 16,727	\$ -	\$ -	\$ -	0.00%	\$ -
01-300-5818	Tabor Grand Grant	\$ -	\$ 2,205	\$ -	\$ (850)	\$ 830	0.00%	\$ -
	Total General Fund Revenues:	\$ 1,713,212	\$ 1,817,505	\$ 1,774,047	\$ 1,550,282	\$ 223,765	87.39%	\$ 1,824,617
General Operating Expenditures								
01-40-1-5000	Salary	\$ 19,200	\$ 19,200	\$ 24,400	\$ 20,354	\$ 4,046	83.42%	\$ 24,400
01-40-1-5008	Misc Pay	\$ -	\$ -	\$ -	\$ 92	\$ (92)	0.00%	\$ -
01-40-1-5120	FICA - Employer	\$ 1,190	\$ 1,190	\$ 1,513	\$ 1,180	\$ 333	77.98%	\$ 1,513
01-40-1-5130	FICA Medicare - Employer	\$ 278	\$ 278	\$ 354	\$ 276	\$ 78	78.02%	\$ 354
01-40-1-5150	Health Insurance	\$ -	\$ -	\$ -	\$ 8,431	\$ (8,431)	0.00%	\$ 11,859
01-40-1-5165	State Unemployment Tax	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
01-40-1-6202	Supplies	\$ -	\$ -	\$ -	\$ 36	\$ (36)	0.00%	\$ 400
01-40-1-6310	Education & Conferences	\$ 500	\$ 371	\$ 850	\$ 35	\$ 815	4.13%	\$ 850
01-40-1-6311	Travel	\$ 2,500	\$ 1,485	\$ 1,500	\$ 256	\$ 1,244	17.10%	\$ 1,500
01-40-1-6550	Computer Equipment/Maintenance	\$ 1,475	\$ 1,475	\$ -	\$ -	\$ -	0.00%	\$ -
	Total Executive Expenditures:	\$ 25,143	\$ 24,000	\$ 28,617	\$ 30,661	\$ (2,044)	107.14%	\$ 40,876
01-40-2-5000	Salary	\$ 40,000	\$ 42,246	\$ 43,250	\$ 37,998	\$ 5,252	87.86%	\$ 44,609
01-40-2-5001	Additional Misc Wages	\$ -	\$ 500	\$ -	\$ -	\$ -	0.00%	\$ -
01-40-2-5120	FICA	\$ 2,480	\$ 2,475	\$ 2,682	\$ 2,362	\$ 320	88.06%	\$ 2,766
01-40-2-5130	FICA Medicare	\$ 580	\$ 731	\$ 627	\$ 552	\$ 75	88.09%	\$ 647
01-40-2-5140	Deferred Plan	\$ 2,160	\$ 2,160	\$ 2,160	\$ 1,911	\$ 249	88.46%	\$ 2,160
01-40-2-5150	Health Insurance	\$ 4,273	\$ 4,273	\$ 4,453	\$ 4,188	\$ 265	94.04%	\$ 5,071
01-40-2-5165	State Unemployment Tax	\$ 120	\$ 124	\$ 130	\$ 118	\$ 12	91.08%	\$ 134
01-40-2-6310	Education & Conferences	\$ 500	\$ 25	\$ 300	\$ -	\$ 300	0.00%	\$ 300
01-40-2-6311	Travel	\$ 700	\$ 73	\$ 600	\$ 742	\$ (142)	123.67%	\$ 600
	Total Administrative Expenditures:	\$ 50,813	\$ 52,607	\$ 54,202	\$ 47,871	\$ 6,331	88.32%	\$ 56,286
01-40-3-5000	Salary	\$ 11,442	\$ 11,218	\$ 11,218	\$ 9,492	\$ 1,726	84.62%	\$ 11,218
01-40-3-5001	Additional Misc Wages	\$ -	\$ -	\$ -	\$ 250	\$ (250)	0.00%	\$ -

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		Prior year Budget	Prior year Actual	Current year Budget	Current year Actual	Remaining	Percentage Received/Expended (83% of Year Elapsed)			
01-40-3-5120	FICA	\$ 709	\$ 696	\$ 696	\$ 615	\$ 81	88.40%	\$ 696		
01-40-3-5130	FICA Medicare	\$ 166	\$ 163	\$ 163	\$ 144	\$ 19	88.33%	\$ 163		
01-40-3-5150	Health Insurance	\$ 72	\$ 84	\$ 72	\$ 72	\$ -	100.00%	\$ 72		
01-40-3-5165	State Unemployment Tax	\$ 34	\$ 34	\$ 34	\$ 30	\$ 4	89.47%	\$ 34		
01-40-3-6202	Supplies	\$ 250	\$ -	\$ 250	\$ 66	\$ 184	26.40%	\$ 100		
01-40-3-6301	Legal Fees-Pros. Attorney	\$ 7,200	\$ 7,200	\$ 7,200	\$ 2,078	\$ 5,122	28.86%	\$ 7,200		
01-40-3-6310	Education & Conferences	\$ 90	\$ 40	\$ 90	\$ -	\$ 90	0.00%	\$ 90		
01-40-3-6311	Travel	\$ 90	\$ -	\$ 90	\$ -	\$ 90	0.00%	\$ 90		
01-40-3-6570	Interpreter	\$ 700	\$ 370	\$ 700	\$ 375	\$ 325	53.57%	\$ 700		
	Total Municipal Court Expenditures:	\$ 20,753	\$ 19,804	\$ 20,513	\$ 13,123	\$ 7,390	63.97%	\$ 20,362		
01-40-4-5000	Salary	\$ 12,000	\$ 12,000	\$ 18,000	\$ 15,000	\$ 3,000	83.33%	\$ 18,000		
01-40-4-5120	FICA	\$ 744	\$ 744	\$ 1,116	\$ 959	\$ 157	85.89%	\$ 1,116		
01-40-4-5130	FICA Medicare	\$ 174	\$ 174	\$ 261	\$ 224	\$ 37	85.91%	\$ 261		
01-40-4-5140	Deferred Plan	\$ -	\$ -	\$ 1,080	\$ -	\$ 1,080	0.00%	\$ 1,080		
01-40-4-6202	Supplies	\$ -	\$ -	\$ 200	\$ 471	\$ (271)	235.47%	\$ 400		
01-40-4-6204	Postage	\$ -	\$ 132	\$ 400	\$ 95	\$ 305	23.75%	\$ 300		
01-40-4-6310	Education & Conferences	\$ 300	\$ 200	\$ 300	\$ 25	\$ 275	8.24%	\$ 650		
01-40-4-6311	Travel	\$ 200	\$ 44	\$ 300	\$ -	\$ 300	0.00%	\$ 300		
01-40-4-6501	Other Expenses	\$ 100	\$ 94	\$ 1,700	\$ 398	\$ 1,302	23.41%	\$ 200		
01-40-4-6540	Elections	\$ 4,000	\$ 4,458	\$ -	\$ -	\$ -	0.00%	\$ 5,000		
01-40-4-6545	Legal Publications	\$ 3,000	\$ 2,664	\$ 5,800	\$ 1,565	\$ 4,235	26.97%	\$ 6,000		
01-40-4-6550	Computer Equipment/Maintenance	\$ 300	\$ -	\$ 200	\$ 1,158	\$ (958)	579.00%	\$ 500		
01-40-4-6551	Computer Software	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -		
01-40-4-6901	Office Equipment Expenditures	\$ -	\$ -	\$ -	\$ 60	\$ (60)	0.00%	\$ -		
	Total City Clerk Expenditures:	\$ 20,818	\$ 20,510	\$ 29,357	\$ 19,954	\$ 9,403	67.97%	\$ 33,807		
01-40-5-5000	Salary	\$ 18,000	\$ 18,000	\$ 27,000	\$ 22,500	\$ 4,500	83.33%	\$ 27,000		
01-40-5-5120	FICA	\$ 1,116	\$ 1,116	\$ 1,674	\$ 1,438	\$ 236	85.89%	\$ 1,674		
01-40-5-5130	FICA Medicare	\$ 261	\$ 261	\$ 392	\$ 336	\$ 56	85.80%	\$ 392		
01-40-5-5140	Deferred Plan	\$ -	\$ -	\$ 1,620	\$ -	\$ 1,620	0.00%	\$ 1,620		
01-40-5-5150	Health Insurance	\$ -	\$ -	\$ -	\$ 26	\$ (26)	0.00%	\$ 47		
01-40-5-6202	Supplies	\$ 300	\$ 377	\$ 300	\$ 330	\$ (30)	110.00%	\$ 300		
01-40-5-6310	Education and Conferences	\$ 200	\$ 434	\$ 200	\$ 68	\$ 132	33.82%	\$ 200		
01-40-5-6311	Travel	\$ 925	\$ -	\$ 600	\$ 757	\$ (157)	126.17%	\$ -		
01-40-5-6312	Dues & Membership	\$ -	\$ -	\$ 170	\$ -	\$ 170	0.00%	\$ 170		
01-40-5-6550	Computer Equipment/Maintenance	\$ 4,869	\$ 2,469	\$ 2,400	\$ 3,135	\$ (735)	130.63%	\$ 4,500		

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		Prior year Budget	Prior year Actual	Current year Budget	Current year Actual	Remaining	Percentage Received/Elapsed (83% of Year Elapsed)	Proposed Budget	
Total City Treasurer Expenditures:									
01-40-6-5150	Health Insurance	\$ 14,400	\$ 4,416	\$ -	\$ -	\$ -	\$ -	\$ -	83.21% \$ 35,902
01-40-6-6202	Supplies	\$ 4,700	\$ 4,155	\$ 3,500	\$ 4,103	\$ (603)	\$ (603)	\$ -	0.00% \$ -
01-40-6-6204	Postage	\$ 700	\$ 619	\$ 600	\$ 332	\$ 268	\$ 268	\$ 600	117.24% \$ 4,155
01-40-6-6216	Building Maintenance	\$ 500	\$ 1,527	\$ 1,100	\$ 2,196	\$ (1,096)	\$ (1,096)	\$ 4,724	199.64% \$ 4,724
01-40-6-6301	Professional Services - Legal	\$ 30,000	\$ 55,764	\$ 30,000	\$ 56,172	\$ (26,172)	\$ (26,172)	\$ 40,000	187.24% \$ 40,000
01-40-6-6302	Professional Services - Audit	\$ 14,000	\$ 14,395	\$ 14,000	\$ 14,950	\$ (950)	\$ (950)	\$ 14,000	106.79% \$ 14,000
01-40-6-6303	Professional Services - Other	\$ 1,000	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ -	0.00% \$ -
01-40-6-6304	Codification of Municipal Code	\$ 1,000	\$ 1,585	\$ -	\$ -	\$ -	\$ -	\$ 2,000	0.00% \$ 2,000
01-40-6-6306	Treasurers Fees (Property Tax)	\$ 15,000	\$ 10,461	\$ 14,000	\$ 6,639	\$ 7,361	\$ 7,361	\$ 9,000	47.42% \$ 9,000
01-40-6-6312	Dues & Membership	\$ 3,800	\$ 2,896	\$ 3,050	\$ 277	\$ 2,773	\$ 2,773	\$ 3,050	9.08% \$ 3,050
01-40-6-6330	Telephone	\$ 4,460	\$ 3,333	\$ 3,000	\$ 2,428	\$ 572	\$ 572	\$ 3,000	80.93% \$ 3,000
01-40-6-6340	Utilities	\$ 13,060	\$ 16,344	\$ 13,060	\$ 8,600	\$ 4,460	\$ 4,460	\$ 13,060	65.85% \$ 13,060
01-40-6-6341	Street Lighting	\$ 46,400	\$ 36,300	\$ 40,000	\$ 6,934	\$ 33,066	\$ 33,066	\$ 10,000	17.33% \$ 10,000
01-40-6-6501	Other Expenses	\$ 1,100	\$ 3,401	\$ 1,100	\$ 26	\$ 1,074	\$ 1,074	\$ -	2.40% \$ -
01-40-6-6503	Tabor Grand Expense	\$ -	\$ -	\$ -	\$ 56,790	\$ (56,790)	\$ (56,790)	\$ -	0.00% \$ -
01-40-6-6504	Tabor Home Expenses	\$ 6,820	\$ 3,062	\$ 2,000	\$ 3,549	\$ (1,549)	\$ (1,549)	\$ 3,600	177.43% \$ 3,600
01-40-6-6510	Building Inspection	\$ -	\$ -	\$ -	\$ 9,011	\$ (9,011)	\$ (9,011)	\$ 20,000	0.00% \$ 20,000
01-40-6-6515	Planning & Zoning	\$ 2,000	\$ 1,557	\$ 2,000	\$ 716	\$ 1,284	\$ 1,284	\$ 15,000	35.80% \$ 15,000
01-40-6-6520	Insurance	\$ 55,034	\$ 61,225	\$ 55,034	\$ 91,803	\$ (36,775)	\$ (36,775)	\$ 66,848	166.82% \$ 66,848
01-40-6-6530	Donations	\$ -	\$ 3,500	\$ -	\$ 300	\$ (300)	\$ (300)	\$ -	0.00% \$ -
01-40-6-6531	Transfers to other funds	\$ 222,019	\$ 223,465	\$ 325,777	\$ 212,346	\$ 113,431	\$ 113,431	\$ 256,082	65.18% \$ 256,082
01-40-6-6537	Community Revitalization	\$ -	\$ 2,568	\$ -	\$ -	\$ -	\$ -	\$ -	0.00% \$ -
01-40-6-6550	Computer Equipment/Maintenance	\$ 5,574	\$ 8,219	\$ 6,096	\$ 4,591	\$ 1,505	\$ 1,505	\$ 4,800	75.31% \$ 4,800
01-40-6-6551	Computer Software	\$ 9,004	\$ 9,003	\$ 9,004	\$ 9,299	\$ (295)	\$ (295)	\$ 8,136	103.28% \$ 8,136
01-40-6-6905	Operating Contingency	\$ 31,121	\$ -	\$ 31,794	\$ -	\$ 31,794	\$ 31,794	\$ 20,000	0.00% \$ 20,000
01-40-6-6910	Severance	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ -	0.00% \$ -
01-40-6-8503	Tabor Grand Expenses	\$ 6,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00% \$ -
Total City Hall Expenditures:									
		\$ 493,192	\$ 467,796	\$ 565,115	\$ 491,068	\$ 74,047	\$ 74,047	\$ 498,055	86.90% \$ 498,055
Total General Operating Expenditures:									
		\$ 636,390	\$ 607,374	\$ 732,160	\$ 631,267	\$ 100,893	\$ 100,893	\$ 685,288	86.22% \$ 685,288
Police Department Expenditures									
01-60-0-5000	Salary	\$ 355,235	\$ 357,369	\$ 348,672	\$ 302,237	\$ 46,435	\$ 46,435	\$ 360,658	86.68% \$ 360,658

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		Prior year Budget	Prior year Actual	Current year Budget	Current year Actual	Current year Actual	Current year Actual			
01-60-0-5004	Contract Services	\$ -	\$ -	\$ -	\$ 1,493	\$ (1,493)			0.00%	\$ -
01-60-0-5007	Overtime	\$ 20,000	\$ 36,577	\$ 30,000	\$ 26,758	\$ 3,242			89.19%	\$ 40,118
01-60-0-5008	Miscellaneous Wages	\$ -	\$ 8,121	\$ 7,200	\$ 23	\$ 7,177			0.32%	\$ -
01-60-0-5009	Comp Time Used	\$ -	\$ -	\$ -	\$ 66	\$ (66)			0.00%	\$ 100
01-60-0-5010	Holiday Pay	\$ 16,000	\$ 13,938	\$ 12,000	\$ 2,664	\$ 9,336			22.20%	\$ 3,994
01-60-0-5015	Vacation Pay	\$ -	\$ 2,918	\$ -	\$ -	\$ -			0.00%	\$ 13,141
01-60-0-5120	FICA	\$ 3,481	\$ 6,875	\$ 3,561	\$ 3,599	\$ (38)			101.07%	\$ 3,500
01-60-0-5130	FICA Medicare	\$ 5,673	\$ 5,762	\$ 5,769	\$ 4,796	\$ 973			83.13%	\$ 6,061
01-60-0-5140	Deferred Plan	\$ 8,496	\$ 7,091	\$ 5,944	\$ 4,991	\$ 953			83.97%	\$ 17,237
01-60-0-5145	CO F & P Pension	\$ 28,419	\$ 20,939	\$ 27,894	\$ 19,848	\$ 8,046			71.15%	\$ 25,100
01-60-0-5150	Health Insurance	\$ 57,117	\$ 57,981	\$ 61,701	\$ 44,259	\$ 17,442			71.73%	\$ 53,783
01-60-0-5165	State Unemployment Tax	\$ 1,174	\$ 1,225	\$ 1,158	\$ 1,053	\$ 105			90.94%	\$ 1,254
01-60-0-5180	Other Benefit Expenses	\$ -	\$ 70	\$ -	\$ -	\$ -			0.00%	\$ -
01-60-0-6202	Supplies	\$ 2,600	\$ 7,143	\$ 6,000	\$ 6,870	\$ (870)			114.50%	\$ 3,000
01-60-0-6204	Postage	\$ 200	\$ 259	\$ 300	\$ 282	\$ 18			94.00%	\$ 300
01-60-0-6210	Vehicle Repairs	\$ 14,620	\$ 10,547	\$ 15,000	\$ 14,820	\$ 180			98.80%	\$ 15,000
01-60-0-6211	Gas and Oil	\$ 24,620	\$ 15,539	\$ 24,620	\$ 12,514	\$ 12,106			50.83%	\$ 18,000
01-60-0-6215	Equipment Repair & Maintenance	\$ 2,000	\$ 7,766	\$ 5,000	\$ 2,943	\$ 2,057			58.86%	\$ 5,000
01-60-0-6310	Education & Conferences	\$ -	\$ 345	\$ 300	\$ 144	\$ 156			47.87%	\$ 300
01-60-0-6311	Travel	\$ 1,000	\$ 251	\$ 500	\$ 38	\$ 462			7.60%	\$ 750
01-60-0-6312	Dues & Membership	\$ 1,500	\$ 934	\$ 1,500	\$ 1,020	\$ 480			68.00%	\$ 1,000
01-60-0-6330	Telephone	\$ 3,300	\$ 5,706	\$ 5,200	\$ 3,940	\$ 1,260			75.77%	\$ 7,000
01-60-0-6340	Utilities	\$ 3,500	\$ 2,631	\$ 2,800	\$ 1,981	\$ 819			70.74%	\$ 2,800
01-60-0-6401	Uniform Allowance	\$ 3,000	\$ 7,448	\$ 3,000	\$ 3,966	\$ (966)			132.20%	\$ 3,000
01-60-0-6403	Physicals	\$ 1,500	\$ 775	\$ 1,500	\$ 732	\$ 769			48.77%	\$ 750
01-60-0-6404	Psyche Evaluations	\$ 1,500	\$ 1,575	\$ 1,500	\$ 600	\$ 900			40.00%	\$ 750
01-60-0-6405	Polygraphs	\$ 1,000	\$ 125	\$ 1,000	\$ 1,458	\$ (458)			145.75%	\$ 750
01-60-0-6501	Other Expenses	\$ 3,000	\$ 2,052	\$ 3,000	\$ 5,917	\$ (2,917)			197.23%	\$ 2,000
01-60-0-6550	Computer Equipment/Maintenance	\$ 3,033	\$ 4,436	\$ 2,996	\$ 4,361	\$ (1,365)			145.57%	\$ 4,100
01-60-0-6600	Surcharge - Training	\$ 15,000	\$ 16,179	\$ 15,000	\$ 14,054	\$ 946			93.69%	\$ 8,500
01-60-0-6605	Lab Analysis	\$ 2,500	\$ 1,775	\$ 2,500	\$ 310	\$ 2,190			12.40%	\$ 1,600
01-60-0-6610	Prisoner Upkeep	\$ 2,000	\$ 27,623	\$ 8,000	\$ 3,984	\$ 4,016			49.81%	\$ 8,000
01-60-0-6615	Towing	\$ 1,000	\$ 335	\$ 600	\$ 1,555	\$ (955)			259.08%	\$ 1,000
01-60-0-6620	Prisoner Transport	\$ 750	\$ 37	\$ 900	\$ -	\$ 900			0.00%	\$ 200

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01-60-0-6621	Investigative Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ 2,000
01-60-0-6625	Crime Prevention	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000	0.00%	\$ 1,000
01-60-0-6640	Bullet Resistant Vests	\$ 4,000	\$ 5,829	\$ 4,000	\$ 2,548	\$ 1,452	63.70%	\$ 1,800
01-60-0-6641	Bike Patrol	\$ -	\$ -	\$ -	\$ 766	\$ (766)	0.00%	\$ 100
01-60-0-6642	Tasers	\$ 1,500	\$ -	\$ 1,500	\$ 1,133	\$ 367	75.53%	\$ 200
01-60-0-6901	Office Equipment Expenditures	\$ 100	\$ 55	\$ 100	\$ -	\$ 100	0.00%	\$ 150
01-60-0-6902	Small Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ 1,000
	Total Police Department Expenditures:	\$ 589,818	\$ 638,230	\$ 611,715	\$ 497,722	\$ 113,993	81.36%	\$ 614,996
	Street Department Expenditures							
01-70-0-5000	Salary	\$ 268,881	\$ 243,400	\$ 268,744	\$ 228,568	\$ 40,176	85.05%	\$ 268,624
01-70-0-5007	Overtime	\$ 10,000	\$ 4,156	\$ 10,000	\$ 2,379	\$ 7,621	23.79%	\$ 3,292
01-70-0-5008	Miscellaneous Wages	\$ 255	\$ 18,367	\$ 255	\$ 9,119	\$ (8,864)	3576.06%	\$ -
01-70-0-5009	Comp Time Street	\$ -	\$ -	\$ -	\$ 510	\$ (510)	0.00%	\$ 415
01-70-0-5010	Holiday Pay	\$ 280	\$ 156	\$ -	\$ 52	\$ (52)	0.00%	\$ 200
01-70-0-5015	Vacation Pay	\$ -	\$ 6,060	\$ 763	\$ -	\$ 763	0.00%	\$ 769
01-70-0-5022	Premium Pay	\$ -	\$ -	\$ -	\$ 123	\$ (123)	0.00%	\$ 180
01-70-0-5120	FICA	\$ 17,324	\$ 16,362	\$ 17,345	\$ 14,972	\$ 2,373	86.32%	\$ 16,956
01-70-0-5130	FICA Medicare	\$ 4,052	\$ 3,827	\$ 4,057	\$ 3,501	\$ 556	86.31%	\$ 3,965
01-70-0-5140	Deferred Plan	\$ 15,163	\$ 13,465	\$ 13,909	\$ 9,982	\$ 3,927	71.77%	\$ 16,117
01-70-0-5150	Health Insurance	\$ 45,719	\$ 44,305	\$ 41,814	\$ 27,877	\$ 13,937	66.67%	\$ 30,729
01-70-0-5165	State Unemployment Tax	\$ 838	\$ 816	\$ 839	\$ 749	\$ 90	89.32%	\$ 820
01-70-0-6202	Supplies	\$ 8,000	\$ 6,437	\$ 4,000	\$ 7,371	\$ (3,371)	184.28%	\$ 4,000
01-70-0-6210	Vehicle Repairs	\$ 29,643	\$ 26,517	\$ 30,000	\$ 16,907	\$ 13,093	56.36%	\$ 30,000
01-70-0-6211	Gas and Oil	\$ 30,000	\$ 24,873	\$ 32,000	\$ 21,438	\$ 10,562	66.99%	\$ 35,000
01-70-0-6216	Building Repair & Maintenance	\$ 2,500	\$ 650	\$ 2,500	\$ 13,970	\$ (11,470)	558.80%	\$ 1,500
01-70-0-6310	Education & Conferences	\$ 1,000	\$ 540	\$ 750	\$ 873	\$ (123)	116.40%	\$ 1,000
01-70-0-6311	Travel	\$ 250	\$ 55	\$ 200	\$ 61	\$ 139	30.40%	\$ 200
01-70-0-6330	Telephone	\$ 900	\$ 755	\$ 800	\$ 568	\$ 232	70.99%	\$ 800
01-70-0-6340	Utilities	\$ 15,000	\$ 11,934	\$ 15,000	\$ 7,037	\$ 7,963	46.91%	\$ 13,000
01-70-0-6341	Street Lighting	\$ -	\$ -	\$ -	\$ 1,698	\$ (1,698)	0.00%	\$ 1,000

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Account Number	Account Title	2011 Prior year Budget	2011 Prior year Actual	2012 Current year Budget	2012 Current year Actual	2012 Remaining	2012 Percentage Received/Expended (83% of Year Elapsed)	2013 Proposed Budget
01-70-0-6403	Physicals and Tests	\$ 1,000	\$ 550	\$ 500	\$ 647	\$ (147)	129.36%	\$ 1,500
01-70-0-6404	Safety Equipment	\$ 1,500	\$ 1,730	\$ 1,000	\$ 706	\$ 294	70.62%	\$ 1,000
01-70-0-6501	Other Expenses	\$ 200	\$ (494)	\$ 200	\$ 14	\$ 186	7.00%	\$ 2,000
01-70-0-6550	Computer Equipment/Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
01-70-0-6902	Small Equipment	\$ 2,000	\$ 1,105	\$ 2,000	\$ 862	\$ 1,138	43.12%	\$ 5,000
01-70-0-6910	Weed Mitigation Expense	\$ 3,000	\$ 2,871	\$ 500	\$ -	\$ 500	0.00%	\$ 250
	Total Street Department Expenditures:	\$ 457,505	\$ 428,487	\$ 447,176	\$ 369,985	\$ 77,191	82.74%	\$ 438,318
	Animal Shelter Expenditures							
01-80-0-5000	Salary	\$ 34,500	\$ 35,276	\$ 35,860	\$ 41,038	\$ (5,178)	114.44%	\$ 56,879
01-80-0-5007	Overtime	\$ -	\$ -	\$ -	\$ 1,466	\$ (1,466)	0.00%	\$ -
01-80-0-5008	Miscellaneous Wages	\$ -	\$ 750	\$ -	\$ -	\$ -	0.00%	\$ -
01-80-0-5010	Holiday Pay	\$ 2,800	\$ 739	\$ 1,000	\$ 204	\$ 796	20.40%	\$ 800
01-80-0-5120	FICA	\$ 2,313	\$ 2,179	\$ 2,285	\$ 1,907	\$ 378	83.46%	\$ 3,576
01-80-0-5130	FICA - Medicare	\$ 541	\$ 510	\$ 534	\$ 598	\$ (64)	111.96%	\$ 836
01-80-0-5140	Deferred Plan	\$ -	\$ -	\$ -	\$ 478	\$ (478)	0.00%	\$ 583
01-80-0-5145	CO F & P Pension	\$ -	\$ -	\$ -	\$ 765	\$ (765)	0.00%	\$ 933
01-80-0-5150	Health Insurance	\$ 4,292	\$ 4,292	\$ 4,472	\$ 5,230	\$ (758)	116.96%	\$ 6,765
01-80-0-5165	State Unemployment Tax	\$ 112	\$ 111	\$ 111	\$ 129	\$ (18)	116.64%	\$ 173
01-80-0-6202	Supplies	\$ 5,000	\$ 1,264	\$ 2,000	\$ 709	\$ 1,291	35.47%	\$ 1,000
01-80-0-6216	Building Maintenance	\$ 4,000	\$ -	\$ 2,000	\$ 233	\$ 1,768	11.63%	\$ 500
01-80-0-6312	Memberships	\$ 400	\$ 350	\$ 500	\$ 350	\$ 150	70.00%	\$ 350
01-80-0-6330	Telephone	\$ 1,500	\$ 490	\$ 500	\$ 345	\$ 155	68.95%	\$ 500
01-80-0-6331	Internet Animal Shelter	\$ -	\$ 400	\$ 300	\$ 320	\$ (20)	106.53%	\$ 420
01-80-0-6340	Utilities	\$ 5,000	\$ 3,677	\$ 4,000	\$ 2,514	\$ 1,486	62.86%	\$ 3,000
01-80-0-6505	Animal Expenses	\$ 2,500	\$ 9,252	\$ 6,400	\$ 6,692	\$ (292)	104.56%	\$ 8,000
01-80-0-6520	Insurance	\$ 843	\$ 1,641	\$ 1,000	\$ -	\$ 1,000	0.00%	\$ 1,700
01-80-0-6901	Office Equipment Expenditures	\$ 1,300	\$ -	\$ 500	\$ -	\$ 500	0.00%	\$ -
	Total Animal Shelter Expenditures:	\$ 65,101	\$ 60,931	\$ 61,462	\$ 62,977	\$ (1,515)	102.47%	\$ 86,015
	General Fund Revenue Total:	\$ 1,713,212	\$ 1,817,505	\$ 1,774,047	\$ 1,550,282	\$ 223,765	87.39%	\$ 1,824,617
	General Fund Expenditure Total:	\$ 1,748,814	\$ 1,734,972	\$ 1,852,513	\$ 1,561,951	\$ 290,562	67.78%	\$ 1,824,617
	Net Total General Fund:	\$ (35,602)	\$ 82,532	\$ (78,466)	\$ (62,986)	\$ (15,480)	80.27%	\$ 0

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Account Number	Account Title	2011 Prior year Budget	2011 Prior year Actual	2012 Current year Budget	2012 Current year Actual	2012 Remaining	2012 Percentage Received/Expended (83% of Year Elapsed)	2013 Proposed Budget
<b>General Fund</b>								
<b>Capital Equipment Fund</b>								
Capital Equipment Revenues								
02-300-3500	Earnings on Deposit	\$ 73	\$ 31	\$ 26	\$ 48	\$ (22)	185.96%	\$ 63
04-300-3900	Transfers From General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
	<b>Total Capital Equipment Revenues:</b>	\$ 73	\$ 31	\$ 26	\$ 48	\$ (22)	161.73%	\$ 63
<b>Capital Equipment</b>								
02-40-1-7001	Xerox	\$ 3,192	\$ 4,051	\$ 4,264	\$ 3,453	\$ 811	80.98%	\$ 4,300
02-40-1-7003	Street Capital	\$ -	\$ -	\$ 5,000	\$ -	\$ 5,000	0%	\$ 24,000
02-40-1-7004	Police Capital	\$ 6,790	\$ -	\$ -	\$ -	\$ -	0%	\$ -
02-40-1-7011	City Hall Capital	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -
	<b>Total Capital Equipment Expenditures:</b>	\$ 9,982	\$ 4,051	\$ 9,264	\$ 3,453	\$ 5,811	37.27%	\$ 28,300
	<b>Net Total Capital Equipment Fund:</b>	\$ (9,909)	\$ (4,020)	\$ (9,238)	\$ (3,405)	\$ (5,833)	36.86%	\$ (28,237)
<b>Police Pension Fund</b>								
Police Pension Revenues								
03-300-3500	Earnings on Deposit	\$ 802	\$ 1,237	\$ 1,270	\$ 134	\$ 1,136	10.55%	\$ 1,270
	<b>Total Police Pension Revenues:</b>	\$ 802	\$ 1,237	\$ 1,270	\$ 134	\$ 1,136	10.55%	\$ 1,270
<b>Police Pension</b>								
03-40-1-5000	Retirement Wages	\$ 26,879	\$ 26,880	\$ 26,879	\$ 23,072	\$ 3,807	85.84%	\$ 26,880
03-40-1-7103	Administrative Expenses	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	\$ 2,000	0.00%	\$ 2,000
03-40-1-7105	Actuarial Study	\$ 1,600	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
	<b>Total Police Pension Expenditures:</b>	\$ 30,479	\$ 28,880	\$ 28,879	\$ 23,072	\$ 5,807	79.89%	\$ 28,880
	<b>Net Total Police Pension Fund:</b>	\$ (29,677)	\$ (27,643)	\$ (27,609)	\$ (22,938)	\$ (4,671)	83.08%	\$ (27,610)
<b>Street Improvement Fund</b>								
Street Improvement Revenues								
04-300-3500	Earnings on Deposit	\$ 104	\$ 45	\$ 38	\$ 69	\$ (31)	182.70%	\$ 104
04-300-3900	Transfers From General Fund	\$ -	\$ -	\$ 70,962	\$ -	\$ 70,962	0%	\$ -
	<b>Total Street Improvement Revenues:</b>	\$ 104	\$ 45	\$ 71,000	\$ 69	\$ 70,940	0.10%	\$ 104
<b>Street Improvement Expenditure</b>								
04-40-1-7200	Lake County Paving	\$ -	\$ -	\$ 50,000	\$ -	\$ 50,000	0%	\$ -
04-40-1-7201	Pans	\$ 5,000	\$ 760	\$ 3,000	\$ -	\$ 3,000	0%	\$ 2,000
04-40-1-7210	Street Signage	\$ 3,000	\$ 1,730	\$ 3,000	\$ 1,800	\$ 1,200	60.00%	\$ 2,000
04-40-1-7215	Engineering	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000	0%	\$ 1,000

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04-40-1-7255	Materials	\$ 20,000	\$ 4,011	\$ 14,000	\$ 5,155	\$ 8,845	27.40%	\$ 14,000
	Total Street Improvement Expenditure:	\$ 29,000	\$ 6,501	\$ 71,000	\$ 6,955	\$ 64,045	7.94%	\$ 19,000
	Net Total Street Improvement Fund:	\$ (28,896)	\$ (6,455)	\$ -	\$ (6,885)	\$ 6,895	0%	\$ (18,896)
<b>Conservation Trust Fund</b>								
Conservation Trust Fund Revenue								
05-300-3500	Earnings on Deposit	\$ 139	\$ 61	\$ 50	\$ 92	\$ (42)	184.90%	\$ 120
05-300-3700	State Lottery	\$ 24,000	\$ 24,822	\$ 24,000	\$ 19,663	\$ 4,337	81.90%	\$ 26,217
	Total Conservation Trust Fund Revenue:	\$ 24,139	\$ 24,882	\$ 24,050	\$ 19,755	\$ 4,295	82.10%	\$ 26,337
<b>Conservation Trust Fund</b>								
05-40-1-5000	Salary	\$ -	\$ -	\$ 10,825	\$ 9,004	\$ 1,821	83.20%	\$ 5,099
05-40-1-5004	Part Time Wages	\$ 9,047	\$ 9,277	\$ -	\$ -	\$ -	0%	\$ -
05-40-1-5120	FICA	\$ 561	\$ 589	\$ 671	\$ 558	\$ 113	83.20%	\$ 316
05-40-1-5130	FICA Medicare	\$ 131	\$ 138	\$ 157	\$ 131	\$ 26	83.20%	\$ 74
05-40-1-5165	State Unemployment Tax	\$ -	\$ 29	\$ 32	\$ 27	\$ 5	84.20%	\$ 15
05-40-1-7300	Tree Planting	\$ 2,000	\$ 1,099	\$ -	\$ -	\$ -	0%	\$ -
05-40-1-7301	Park Expenses	\$ 9,400	\$ 3,212	\$ 10,000	\$ 10,194	\$ (194)	101.90%	\$ 12,000
05-40-1-7302	Tabor Home Museum Maintenance	\$ -	\$ -	\$ -	\$ 259	\$ (259)	0%	\$ 4,600
05-40-1-7305	Recreation	\$ 2,000	\$ -	\$ -	\$ -	\$ -	0%	\$ -
05-40-1-7310	Misc. Conservation	\$ -	\$ (27)	\$ 12,500	\$ -	\$ 12,500	0%	\$ 13,500
05-40-1-7315	Xeroscape Park	\$ 1,000	\$ 745	\$ -	\$ -	\$ -	0%	\$ -
	Total Conservation Trust Fund Expend:	\$ 24,139	\$ 15,062	\$ 34,185	\$ 20,172	\$ 14,013	59.00%	\$ 34,604
	Net Total Conservation Trust Fund:	\$ -	\$ 9,820	\$ (10,135)	\$ (417)	\$ (9,718)	-4.10%	\$ (8,267)
<b>Fire Department Fund</b>								
Fire Department Fund Revenues								
10-300-3300	County Fire Protection	\$ 518,045	\$ 521,417	\$ 594,568	\$ 445,926	\$ 148,642	75.00%	\$ 597,525
10-300-3302	Forest Service Payments Fire	\$ -	\$ 100,806	\$ -	\$ 53,821	\$ (53,821)	0%	\$ -
10-300-3303	Ladder Truck Fund Fire	\$ 29,000	\$ -	\$ -	\$ -	\$ -	0%	\$ -
10-300-3304	Standby Services	\$ -	\$ 12,690	\$ -	\$ 41,248	\$ (41,248)	0%	\$ -
10-300-3307	Reimbursement for Services	\$ -	\$ -	\$ -	\$ 958	\$ (958)	0%	\$ -
10-300-3500	Earnings of Deposit	\$ -	\$ 29	\$ -	\$ 44	\$ (44)	0%	\$ -
10-300-3900	Transfer from General Fund	\$ -	\$ 223,465	\$ 254,815	\$ 212,346	\$ 42,469	83.30%	\$ 256,082

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Total Fire Department Fund Revenues:		\$ 547,945	\$ 858,407	\$ 849,383	\$ 754,343	\$ 95,040	77.50%	\$ 853,607
Fire Department Fund								
10-40-1-5000	Salary	\$ 379,957	\$ 370,219	\$ 375,153	\$ 314,016	\$ 61,137	83.70%	\$ 375,000
10-40-1-5001	Salary Residence Program	\$ 5,000	\$ 4,563	\$ 5,000	\$ -	\$ 5,000	0	\$ 5,000
10-40-1-5007	Overtime	\$ 72,000	\$ 88,193	\$ 72,000	\$ 60,255	\$ 11,745	83.70%	\$ 72,000
10-40-1-5008	Miscellaneous Wages	\$ 29,224	\$ 64,643	\$ 29,224	\$ 1,940	\$ 27,284	6.60%	\$ 3,000
10-40-1-5009	Comp Time Fire	\$ 8,000	\$ 30,261	\$ 27,000	\$ 50,818	\$ (23,818)	188.20%	\$ 57,000
10-40-1-5010	Holiday Pay	\$ 6,000	\$ 7,360	\$ 7,000	\$ 2,580	\$ 4,420	36.90%	\$ 3,870
10-40-1-5015	Vacation Pay	\$ -	\$ -	\$ -	\$ 2,630	\$ (2,630)	0	\$ -
10-40-1-5030	Call Out	\$ 2,400	\$ 2,217	\$ 2,000	\$ 5,622	\$ (3,622)	281.10%	\$ 6,500
10-40-1-5031	Out-of-Position Pay	\$ -	\$ -	\$ -	\$ (568)	\$ 568	0	\$ -
10-40-1-5032	HazMat Pay	\$ -	\$ -	\$ -	\$ 1,438	\$ (1,438)	0	\$ 2,250
10-40-1-5033	Longevity Pay	\$ -	\$ -	\$ -	\$ 600	\$ (600)	0	\$ 800
10-40-1-5034	Wildfire Deployment	\$ -	\$ -	\$ -	\$ -	\$ -	0	\$ -
10-40-1-5130	FICA Medicare	\$ 7,287	\$ 7,855	\$ 7,502	\$ 6,476	\$ 1,026	86.30%	\$ 7,619
10-40-1-5140	Deferred Plan	\$ 18,998	\$ 18,046	\$ 18,998	\$ 11,264	\$ 7,734	59.30%	\$ 18,500
10-40-1-5145	CO F & P Pension	\$ 30,397	\$ 34,183	\$ 30,397	\$ 29,758	\$ 639	97.90%	\$ 37,896
10-40-1-5150	Health Insurance	\$ 35,850	\$ 41,271	\$ 44,948	\$ 36,291	\$ 8,657	80.70%	\$ 55,244
10-40-1-5165	State Unemployment Tax	\$ 1,508	\$ 1,624	\$ 1,508	\$ 1,383	\$ 125	91.70%	\$ 1,576
10-40-1-6202	Supplies	\$ 4,200	\$ 6,271	\$ 5,000	\$ 2,305	\$ 2,695	46.10%	\$ 5,000
10-40-1-6204	Postage	\$ 230	\$ 242	\$ 260	\$ 54	\$ 206	20.90%	\$ 150
10-40-1-6210	Vehicle Repairs	\$ 27,000	\$ 36,334	\$ 32,000	\$ 35,376	\$ (3,376)	110.60%	\$ 35,000
10-40-1-6211	Gas and Oil	\$ 12,000	\$ 12,937	\$ 18,000	\$ 9,677	\$ 8,323	53.80%	\$ 15,000
10-40-1-6215	Equipment Repair & Maintenance	\$ 6,000	\$ 5,322	\$ 5,000	\$ 5,157	\$ (157)	103.10%	\$ 7,000
10-40-1-6216	Building Repair & Maintenance	\$ 2,500	\$ 13,171	\$ 34,100	\$ 11,643	\$ 22,457	34.10%	\$ 20,000
10-40-1-6217	Station Furniture	\$ 200	\$ 108	\$ 1,000	\$ 410	\$ 590	41.00%	\$ 1,150
10-40-1-6301	Professional Services - Legal	\$ 4,500	\$ 2,288	\$ -	\$ 1,518	\$ (1,518)	0	\$ -
10-40-1-6310	Education & Conferences	\$ 3,500	\$ 2,721	\$ 9,500	\$ 6,743	\$ 2,757	71.00%	\$ 13,500
10-40-1-6311	Travel	\$ 600	\$ 621	\$ 3,500	\$ 2,691	\$ 809	76.90%	\$ 3,500
10-40-1-6312	Dues & Membership	\$ 500	\$ 220	\$ 800	\$ 707	\$ 93	88.40%	\$ 800
10-40-1-6330	Telephone	\$ 2,770	\$ 2,336	\$ 2,222	\$ 1,512	\$ 710	68.00%	\$ 2,222
10-40-1-6340	Utilities	\$ 10,000	\$ 12,883	\$ 12,000	\$ 9,600	\$ 2,400	80.00%	\$ 12,000

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10-40-1-6401	Uniform Allowance	\$ 580	\$ 3,885	\$ 700	\$ 1,381	\$ (681)	197.33%	\$ 3,450
10-40-1-6403	Physicals	\$ 1,000	\$ 516	\$ 650	\$ 758	\$ (108)	116.60%	\$ 1,650
10-40-1-6501	Other Expenses	\$ -	\$ 535	\$ -	\$ 45	\$ (45)	0	\$ -
10-40-1-6520	Insurance	\$ 30,088	\$ 30,976	\$ 30,088	\$ 14,549	\$ 15,539	48.35%	\$ 30,088
10-40-1-6533	Communication Equipment	\$ 800	\$ 4,317	\$ 2,000	\$ 95	\$ 1,905	4.80%	\$ 5,000
10-40-1-6534	Wildfire Deployment Expenses	\$ -	\$ 3,722	\$ -	\$ -	\$ -	0	\$ -
10-40-1-6535	VFA Grant Expenditures	\$ -	\$ -	\$ -	\$ 19,949	\$ (19,949)	0	\$ -
10-40-1-6550	Computer Equipment/Maintenance	\$ 4,800	\$ 5,004	\$ 4,408	\$ 2,383	\$ 2,025	54.10%	\$ 6,328
10-40-1-6551	Computer Software	\$ 675	\$ 625	\$ 1,100	\$ 625	\$ 475	56.82%	\$ 1,100
10-40-1-6701	Volunteer Other	\$ 500	\$ -	\$ 300	\$ -	\$ 300	0	\$ 300
10-40-1-6705	Fire Prevention	\$ -	\$ -	\$ 1,000	\$ 364	\$ 636	36.36%	\$ 1,000
10-40-1-6710	Fire Investigations	\$ -	\$ 56	\$ -	\$ -	\$ -	0	\$ -
10-40-1-6715	Publications	\$ 100	\$ 111	\$ 225	\$ 142	\$ 83	63.10%	\$ 114
10-40-1-6720	Foam ABC & ETC	\$ 2,000	\$ 7,177	\$ 3,500	\$ 2,370	\$ 1,130	67.71%	\$ 2,500
10-40-1-6725	Ladder & Air Tests	\$ 4,300	\$ 5,966	\$ 6,000	\$ -	\$ 6,000	0	\$ 6,000
10-40-1-6730	Physical Protection Equipment	\$ 3,000	\$ 3,257	\$ 5,000	\$ 3,709	\$ 1,292	74.20%	\$ 5,000
10-40-1-6734	Hazmat Equip/Supplies	\$ -	\$ -	\$ 2,500	\$ 88	\$ 2,412	3.5	\$ 1,900
10-40-1-6736	Minor Equipment	\$ 1,000	\$ 2,568	\$ 1,000	\$ 498	\$ 502	49.80%	\$ 6,000
10-40-1-6737	Communication Equipment	\$ -	\$ 99	\$ -	\$ -	\$ -	0	\$ -
10-40-1-6738	Hose	\$ 3,000	\$ 4,980	\$ 2,000	\$ -	\$ 2,000	0	\$ 2,000
10-40-1-6901	Office Equipment Expenditures	\$ 400	\$ 425	\$ 600	\$ 181	\$ 419	30.12%	\$ 400
10-40-1-6902	Capital Expenditures-Standby S	\$ -	\$ -	\$ -	\$ -	\$ -	0	\$ -
10-40-1-6903	Fire Truck Contingency	\$ 17,400	\$ 18,300	\$ 25,000	\$ 24,992	\$ 8	100.00%	\$ -
10-40-1-6905	Storage Facility-Fire	\$ -	\$ -	\$ 19,200	\$ 16,000	\$ 3,200	83.30%	\$ 19,200
Total Fire Department Fund Expend:		\$ 740,064	\$ 858,407	\$ 849,383	\$ 700,025	\$ 149,358	82.42%	\$ 853,607
Net Total Fire Department Fund:		\$ (193,019)	\$ -	\$ -	\$ 54,318	\$ (54,318)	0	\$ -

**CITY OF LEADVILLE, COLORADO**  
**RESOLUTION No. 20**  
**Series of 2012**

**A RESOLUTION APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS AND SPENDING AGENCIES, IN THE AMOUNTS AND FOR THE PURPOSES AS SET FORTH BELOW, FOR THE CITY OF LEADVILLE, LAKE COUNTY, COLORADO, FOR THE FISCAL YEAR BEGINNING THE FIRST DAY OF JANUARY, 2013, AND ENDING THE LAST DAY OF DECEMBER, 2013.**

**WHEREAS**, on December 13, 2012 the City of Leadville adopted its annual budget in accordance with the Local Governmental Budget Law of Colorado (Part 1 of Article 1 of Title 29, C.R.S., as amended);

**WHEREAS**, the City of Leadville has made provisions 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 necessary for the City 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.

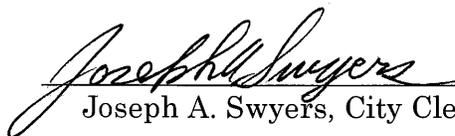
**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF LEADVILLE, COLORADO as follows:**

Section 1. The following sums are hereby appropriated from the revenue of each fund of the City of Leadville, to each fund of the City of Leadville, for the purposes stated:

General Government	\$ 685,288
Animal Shelter	\$ 86,015
Public Safety-Police	\$ 614,996
Street Department	\$ 438,318
Total General Fund	\$ 1,824,617
Public Safety-Fire	\$ 853,607
Capital Equipment Fund	\$ 28,300
Conservation Trust Fund	\$ 34,604
Street Improvement Fund	\$ 19,000
Police Pension Fund	\$ 28,880
Total of other Funds	\$ 964,391

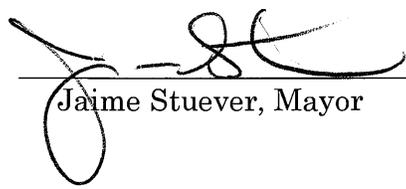
ADOPTED this 13th day of December, 2012.

ATTEST:

  
\_\_\_\_\_  
Joseph A. Swyers, City Clerk

CITY OF LEADVILLE, COLORADO

By

  
\_\_\_\_\_  
Jaime Stuever, Mayor

**CITY OF LEADVILLE, COLORADO**  
**RESOLUTION No. 21**  
**Series of 2012**

**A RESOLUTION DESIGNATING 2012 YEAR-END FUND BALANCES  
AS "RESERVE INCREASES"**

**WHEREAS**, on November 3, 1992 the People of the State of Colorado adopted "Amendment No. 1", which Amendment amended Article X of the Colorado Constitution; and

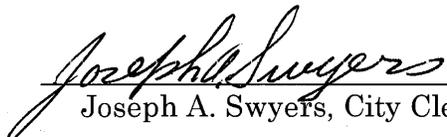
**WHEREAS**, Subparagraph 2(e) of Article X of Section 20 of the Colorado Constitution provides that "reserve increases" are to be included within the definition of a district's "fiscal year spending"; and

**WHEREAS**, it is appropriate for the City Council of the City of Leadville to designate by legislative action any and all year-end fund balances of the City of Leadville as a "reserve increase" and therefore a part of the City's 2013 "fiscal year spending" within the meaning of Article X, Section 20(2)(e) of the Colorado Constitution.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF LEADVILLE, COLORADO** that any and all fiscal year 2012 year-end fund balances shall be considered a "reserve increase" and, therefore, be a part of 2013 "fiscal year spending" within the meaning of Article X, Section 20(2)(e) of the Colorado Constitution.

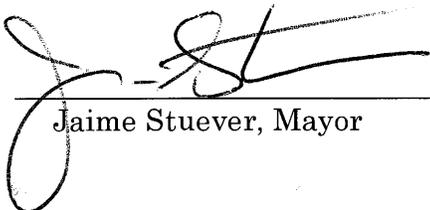
ADOPTED this 13th day of December, 2012.

ATTEST:

  
\_\_\_\_\_  
Joseph A. Swyers, City Clerk

CITY OF LEADVILLE, COLORADO

By

  
\_\_\_\_\_  
Jaime Stuever, Mayor

**CITY OF LEADVILLE, COLORADO**  
**RESOLUTION NO. 22**  
**Series of 2012**

**A RESOLUTION CERTIFYING AND LEVYING THE MILL LEVY OF THE CITY OF LEADVILLE FOR 2012 TO DEFRAY THE COSTS OF GOVERNMENT FOR THE CITY OF LEADVILLE FOR THE 2013 BUDGET YEAR, AND AUTHORIZING AND CERTIFYING A TEMPORARY MILL LEVY RATE REDUCTION TO THE BOARD OF COUNTY COMMISSIONERS.**

**WHEREAS**, on December 13, 2012 the City of Leadville adopted its annual budget in accordance with the Local Governmental Budget Law of Colorado (Part 1 of Article 1 of Title 29, C.R.S., as amended); and

**WHEREAS**, Section 39-5-128(1), C.R.S., requires the City of Leadville to certify its 2011 levy to the Board of County Commissioners of Lake County no later than December 15, 2011; and

**WHEREAS**, Section 39-1-111.5, C.R.S., authorizes a local government to approve and certify a temporary mill levy rate reduction in order to effect a refund under Section 20 of Article X of the state constitution (TABOR); and

**WHEREAS**, the City Council of the City of Leadville has determined that in order to comply with the terms of TABOR, it is necessary to authorize a temporary reduction in the annual mill levy rate as set forth herein.

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

Section 1. Pursuant to Sections 39-5-128(1) and 39.1.111.5 C.R.S., as amended, the City of Leadville hereby certifies to the Board of County Commissioners of Lake County that the City's 2012 levy on all taxable property within the City, including a temporary mill levy rate reduction, shall be as follows:

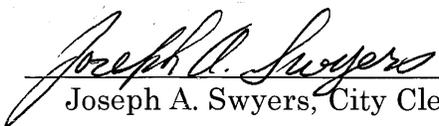
Gross Mill Levy	18.900	mills
Temporary Mill Levy Rate Reduction	( 8.543)	mills
Net Mill Levy	10.357	mills

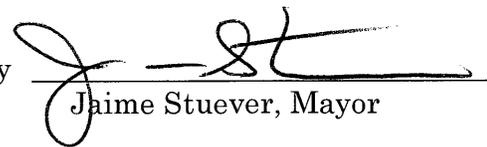
Section 2. The City Clerk is directed to deliver a certified copy of this Resolution to the Board of County Commissioners of Lake County no later than December 15, 2012.

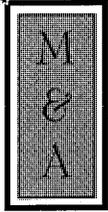
ADOPTED this 13th day of December, 2012.

CITY OF LEADVILLE, COLORADO

ATTEST:

  
\_\_\_\_\_  
Joseph A. Swyers, City Clerk

By   
\_\_\_\_\_  
Jaime Stuever, Mayor



# McMAHAN AND ASSOCIATES, L.L.C.

*Certified Public Accountants and Consultants*

CHAPEL SQUARE, BLDG C  
245 CHAPEL PLACE, SUITE 300  
P.O. Box 5850, AVON, CO 81620

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MAIN OFFICE: (970) 845-8800  
FACSIMILE: (970) 845-8108  
E-MAIL: MCMAHAN@MCMAHANCPA.COM

November 30, 2012

**Roy McGinnis, City Treasurer**  
800 Harrison Avenue  
Leadville, CO 80461

Via: treasurer@leadville-co.gov

We have input the numbers into the City's allowable property tax calculation spreadsheet for the 2012 collection year. The resulting allowed property tax is \$313,327. This is divided into the assessed valuation of \$30,253,617 to arrive at a net mill levy of 10.357. The gross mill levy should remain at 18.900 with a mill levy credit of 8.543. Please note that rising sales taxes in 2011 resulted in a reduction of the net collectable mill levy due to a refund of \$36,193. The calculation of mill levy is noted below:

Allowable Revenue	\$313,327
Assessed Valuation	\$30,253,617
Net Mill Levy	10.357
Gross Mill Levy	18.900
Less: Net Mill Levy	8.543
Equals Mill Levy Credit	10.357

I have also attached the calculations showing how the numbers were arrived at for your review and approval. Please note that the ballot question is subject to significant interpretation and you should have your attorney review it.

If you have any questions, please do not hesitate to contact us.

Sincerely,

*McMahan and Associates, L.L.C.*

**McMahan and Associates, L.L.C.**

*Member: American Institute of Certified Public Accountants*

D. JERRY McMAHAN, C.P.A.  
PAUL J. BACKES, C.P.A.

DANIEL R. CUDAHY, C.P.A.  
MICHAEL N. JENKINS, C.A., C.P.A.

AVON  
(970) 845-8800

ASPEN  
(970) 544-3996

FRISCO  
(970) 668-3481

## RECERTIFICATION OF VALUATION BY LAKE COUNTY ASSESSOR

New Tax Entity  YES  NODate November 5, 2012NAME OF TAX ENTITY: CITY OF LEADVILLE

### USE FOR STATUTORY PROPERTY TAX REVENUE LIMIT CALCULATION (5.5% LIMIT) ONLY

IN ACCORDANCE WITH 39-5-121(2)(a) and 39-5-128(1), C.R.S., AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES THE TOTAL VALUATION FOR ASSESSMENT FOR THE TAXABLE YEAR 2012:

1. PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	1.	\$	30,446,029
2. CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION: ‡	2.	\$	30,253,617
3. LESS TOTAL TIF AREA INCREMENTS, IF ANY:	3.	\$	N/A
4. CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	4.	\$	30,253,617
5. NEW CONSTRUCTION: *	5.	\$	46,208
6. INCREASED PRODUCTION OF PRODUCING MINE: ≈	6.	\$	N/A
7. ANNEXATIONS/INCLUSIONS:	7.	\$	N/A
8. PREVIOUSLY EXEMPT FEDERAL PROPERTY: ≈	8.	\$	N/A
9. NEW PRIMARY OIL OR GAS PRODUCTION FROM ANY PRODUCING OIL AND GAS LEASEHOLD OR LAND (29-1-301(1)(b), C.R.S.): ☐	9.	\$	N/A
10. TAXES RECEIVED LAST YEAR ON OMITTED PROPERTY AS OF AUG. 1 (29-1-301(1)(a), C.R.S.). Includes all revenue collected on valuation not previously certified:	10.	\$	89.36
11. TAXES ABATED AND REFUNDED AS OF AUG. 1 (29-1-301(1)(a), C.R.S.) and (39-10-114(1)(a)(I)(B), C.R.S.):	11.	\$	147.96

‡ This value reflects personal property exemptions IF enacted by the jurisdiction as authorized by Art. X, Sec. 20(8)(b), Colo. Constitution

\* New Construction is defined as: Taxable real property structures and the personal property connected with the structure.

≈ Jurisdiction must submit to the Division of Local Government respective Certifications of Impact in order for the values to be treated as growth in the limit calculation; use Forms DLG 52 &amp; 52A.

☐ Jurisdiction must apply to the Division of Local Government before the value can be treated as growth in the limit calculation; use Form DLG 52B.

### USE FOR LABOR LOCAL GROWTH CALCULATION ONLY

IN ACCORDANCE WITH ART. X, SEC. 20, COLO. CONSTITUTION AND 39-5-121(2)(b), C.R.S., THE ASSESSOR CERTIFIES THE TOTAL ACTUAL VALUATION FOR THE TAXABLE YEAR 2008:

1. CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: ¶	1.	\$	267,873,427
<b>ADDITIONS TO TAXABLE REAL PROPERTY</b>			
2. CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: *	2.	\$	516,982
3. ANNEXATIONS/INCLUSIONS:	3.	\$	N/A
4. INCREASED MINING PRODUCTION: §	4.	\$	N/A
5. PREVIOUSLY EXEMPT PROPERTY:	5.	\$	N/A
6. OIL OR GAS PRODUCTION FROM A NEW WELL:	6.	\$	N/A
7. TAXABLE REAL PROPERTY OMITTED FROM THE PREVIOUS YEAR'S TAX WARRANT: (If land and/or a structure is picked up as omitted property for multiple years, only the most current year's actual value can be reported as omitted property.):	7.	\$	99,600

#### DELETIONS FROM TAXABLE REAL PROPERTY

8. DESTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS:	8.	\$	N/A
9. DISCONNECTIONS/EXCLUSIONS:	9.	\$	N/A
10. PREVIOUSLY TAXABLE PROPERTY:	10.	\$	230,536

¶ This includes the actual value of all taxable real property plus the actual value of religious, private school, and charitable real property.

\* Construction is defined as newly constructed taxable real property structures.

§ Includes production from new mines and increases in production of existing producing mines.

IN ACCORDANCE WITH 39-5-128(1), C.R.S., AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES TO SCHOOL DISTRICTS:

1. TOTAL ACTUAL VALUE OF ALL TAXABLE PROPERTY	1.	\$	N/A
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**NOTE:** ALL LEVIES MUST BE CERTIFIED to the COUNTY COMMISSIONERS NO LATER THAN DECEMBER 15.

**City of Leadville**  
**Tabor Limit - All Revenue Excluding**  
**Property and Occupational Taxes**

This spreadsheet is used to calculate the total revenue limitation of TABOR  
modified for COL's specific debrucing question.

Revenue Amounts:	Audited #'s 2009	Audited #'s 2010	Audited #'s 2011
General	1,851,929	1,649,081	1,817,375
Less:			
Property taxes	(304,692)	(294,505)	(334,715)
Occupational taxes	(15,148)	(13,875)	(15,570)
Street Improvement	176	90	45
Conservation Trust	26,713	24,996	24,883
Capital Equipment	123	570	31
Fire operations	579,424	531,710	634,942
Total	<u>2,126,292</u>	<u>1,898,067</u>	<u>2,126,991</u>
Less:			
Lottery	(26,479)	(24,876)	(24,822)
Gifts	(3,052)	-	(3,450)
Sale of Assets	-	-	-
Reimbursements	-	-	(12,690)
Reimbursements - Fire	(534,674)	(529,993)	(521,417)
Reimbursements - Animal Shelter	(30,117)	(30,932)	-
Grants - GF	(94,615)	-	-
Grants - Other funds	-	-	-
Other - "one time anomalous increases"	(61,957)	-	(100,806)
Actual Revenue Base	<u>1,375,398</u>	<u>1,312,266</u>	<u>1,463,806</u>
Allowable Revenue Base	1,344,788	1,402,466	1,319,034
Actual Base Over/(Under) Allowable Base	30,610	(90,200)	144,772
	<u>1,344,788</u>	<u>1,312,266</u>	<u>1,319,034</u>
Growth Factor (CPI+Local Growth)	4.29%	0.52%	1.88%
Allowable Base for Next Year	<u>1,402,466</u>	<u>1,319,034</u>	<u>1,343,873</u>
Actual Revenue Base	1,375,398	1,312,266	1,463,806
Allowable Revenue Base	(1,344,788)	(1,402,466)	(1,319,034)
Revenue in Excess (below) of Allowable Base	<u>30,610</u>	<u>(90,200)</u>	<u>144,772</u>
	25%	25%	25%
Amount to be Refunded = 25% of Excess	7,652	N/A-Below Base	36,193
Additional per State 5.5.% required refund	0	0	0
	<u>7,652</u>	<u>0</u>	<u>36,193</u>
	<i>Applied to</i> 2011 Mill Levy	<i>No Refund</i> Required	<i>Applied to</i> 2013

**City of Leadville**  
**Tabor Limit - Property and Occupational Taxes**

**Used to calculate Growth Factor**

**Calculate Growth Factor**

	2009	2010	2011	2012
Actual valuation	264,910,895	277,755,795	267,345,873	267,873,427
New construction, etc.	(1,551,103)	(1,425,136)	(479,161)	(516,982)
Omitted Property	-	-	-	(99,600)
Previously taxable	-	-	-	230,536
Calculated Prior year's value	<u>263,359,792</u>	<u>276,330,659</u>	<u>266,866,712</u>	<u>267,487,381</u>

**Local Growth Factor (New Const, etc / Calc. PY value)**

CPI - Denver Bolder - A -	0.59%	0.52%	0.18%	0.19%
Growth Factor	3.7%	0.0%	1.7%	3.8%
	<u>4.29%</u>	<u>0.52%</u>	<u>1.88%</u>	<u>4.02%</u>

**City of Leadville**  
**Tabor Limit - Mill Levy Calculation**

This is used to calculate the correct mill levy.

	2010	2011	2012
Property tax base	341,155	342,915	349,373
Growth Factor	0.52%	1.88%	4.02%
Allowable Base for next year	342,915	349,373	363,423

AV - Calculation 30,394,584 30,446,029 30,253,617

**USED TO CALCULATE MILL FOR NEXT YEAR:**

Allowable Property Tax for subs. Year.  
*Allowable Property refund required (based on Rev.)*  
*Abatement - Per Final AV*  
*Additional refund as requested by Council*  
**NET TAX Collected for next year**

	341,155	342,915	349,373
	(7,652)	-	(36,193)
	-	269	148
	-	-	-
<b>NET TAX Collected for next year</b>	<b>333,503</b>	<b>343,184</b>	<b>313,327</b>
Mill levy for taxable year collected	18.900	18.900	18.900
Mill levy credit taxable year collected	(7.928)	(7.628)	(8.543)
Net mill levy for taxable year collected	10.972	11.272	10.357

Actual Assessed (City sometimes used prelim #)

Assessed for 2010 collected in 2011	Assessed for 2011 collected in 2012	Assessed for 2012 collected in 2013
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**CITY OF LEADVILLE, COLORADO**

**Resolution No. 2004://-://**

**A RESOLUTION REFERRING A BALLOT QUESTION PURSUANT TO ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION PERTAINING TO THE RECEIPT, COLLECTION, RETENTION, AND EXPENDITURE OF REVENUE GENERATED FROM ALL SOURCES EXCLUDING PROPERTY TAXES AND OCCUPATIONAL LICENSE FEES FROM 2004 AND SUBSEQUENT YEARS IN PERPETUITY, NOTWITHSTANDING ANY RESTRICTIONS OR LIMITATIONS UPON FISCAL YEAR SPENDING, INCLUDING WITHOUT LIMITATION, THE RESTRICTIONS IMPOSED BY COLORADO CONSTITUTION ARTICLE X, SECTION 20**

**WHEREAS, the City from time-to-time receives revenue from a variety of sources including taxes, grants, and interest; and**  
**WHEREAS, the City uses the revenue collected to provide necessary public services to County residents; and**  
**WHEREAS, Article X, Section 20 of the Colorado Constitution precludes the City's retention and expenditure of funds for public services and public purposes where the funds exceed an artificially imposed limit set by Article X, Section 20; and**  
**WHEREAS, in some years the City of Leadville may receive revenue that exceeds the artificially imposed limit set by Article X, Section 20 of the Colorado Constitution or other provisions of Colorado law including but not limited to C.R.S. § 291-301; and**  
**WHEREAS, funds that exceed such artificially imposed limits could be applied to provide and increase the City's services to its residents or temporarily reduce property taxes; and**  
**WHEREAS, Article X, Section 20 of the Colorado Constitution authorizes the City of Leadville to refer a ballot issue to the electorate asking for voter approval to retain the excess revenue which exceeds the artificially imposed limit set by Article X, Section 20; and**  
**WHEREAS, the registered electors previously approved a ballot question allowing the City to collect, retain and spend excess revenues collected in years commencing in fiscal year 1997 and expiring as of December 31, 2003; and**  
**WHEREAS, the City Council desires to observe and implement Colorado Constitution Article X, Section 20 by seeking voter approval to continue to collect, retain, and spend excess revenues collected or to be collected in fiscal year 2004 and in subsequent years in perpetuity and**  
**WHEREAS, nothing in this resolution may be construed to authorize the City to impose any new taxes or tax rates without prior and express voter approval and the City is not seeking any increase in taxes by this Resolution.**

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

At the General Election to be held for City of Leadville, Colorado, on Tuesday, November 2, 2004, there shall be submitted and referred to the vote of the registered electors of the City of Leadville the following ballot issue, the full text of such ballot issue to read substantially similar to the following:

Section 1: SHALL THE CITY OF LEADVILLE BE AUTHORIZED TO CONTINUE TO COLLECT, RETAIN, AND EXPEND IN 2004 AND EACH SUBSEQUENT YEAR THEREAFTER THE FULL AMOUNT OF REVENUES GENERATED FROM ALL SOURCES, EXCLUDING PROPERTY TAXES AND OCCUPATIONAL LICENSE FEES, WITHOUT LIMITATION UNDER ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION UTILIZING SUCH INCREASES IN REVENUE WITH 2003 SERVING AS THE BASE YEAR AMOUNT AS FOLLOWS: 1. 25% OF THE REVENUE INCREASE TO BE USED TO PROPORTIONATELY REDUCE PROPERTY TAXES IN THE FOLLOWING YEAR THROUGH A TEMPORARY MILL LEVY REDUCTION PROVIDED THAT ONCE THE CITY OF LEADVILLE PROPERTY TAX MILL LEVY REACHES ZERO (0) FOR THREE (3) CONSECUTIVE YEARS, ANY REINSTATEMENT OF PROPERTY TAXES SHALL BE SUBJECT TO VOTER APPROVAL; 2. 75% OF THE REVENUE INCREASE TO BE USED FOR OTHER GENERAL MUNICIPAL PURPOSES; AND IF, IN ANY YEAR REVENUES DECREASE BELOW THE ADJUSTED 2003 BASE YEAR, SHALL THE CITY BE AUTHORIZED, WITHOUT FURTHER VOTER APPROVAL, TO ELIMINATE THE TEMPORARY MILL LEVY REDUCTION AND REINSTATE THE PROPERTY TAX MILL LEVY UP TO AN AMOUNT EQUAL TO THE REVENUE DECREASE, OR AN AMOUNT EQUAL TO THE ADJUSTED 2003 BASE YEAR, WHICHEVER IS LESS?

Section 2. Should anyone or more sections or provisions of this resolution be judicially determined invalid or unenforceable, such judgment shall not affect, impair or invalidate the remaining provisions of this resolution, the intention being that the various provisions are severable.

Section 3. At the November 2 2004, election, the official ballot, including absentee ballots, shall state the substance of the questions to be voted on and as so stated in section 1 of this resolution, shall constitute the ballot title, designation and submission clause, and each registered elector voting at the election shall indicate his or her choice on each question submitted.

Section 4. If a majority of all the votes cast at the election shall be for a measure, such measure shall be deemed passed, and the City of Leadville shall be authorized to act in accordance with the approved ballot issue.

**DONE AND RESOLVED THIS 1 DAY OF SEPTEMBER, 2004.**

Bud Elliott, Mayor

Note: The above methodology was prepared with the assistance of Betty Schact (treasurer), Bud Elliot (Mayor) and Carol Hill (Council Member) and proponent / author. McMahan and Associates, LLC indicated to council that the final methodology s/b reviewed by their attorney. We are uncertain as to whether that occurred or not.

Refund Required

Property taxes:

2006 collected in	2007	-	No refund required
2007 collected in	2008	-	No refund required
2008 collected in	2009	9,638	Big increase in sales tax collections in 2007 resulted in a refund being required.
2009 collected in	2010	38,057	Big increase in sales tax collections in 2008 - \$122,944 or 14% (ALCO opened).
2010 collected in	2011	7,652	Still over 2008 base so had to refund.
2011 collected in	2012	-	Recession decreased collections below base.
2012 collected in	2013	36,193	Large increase in sales taxes resulted in a required refund.