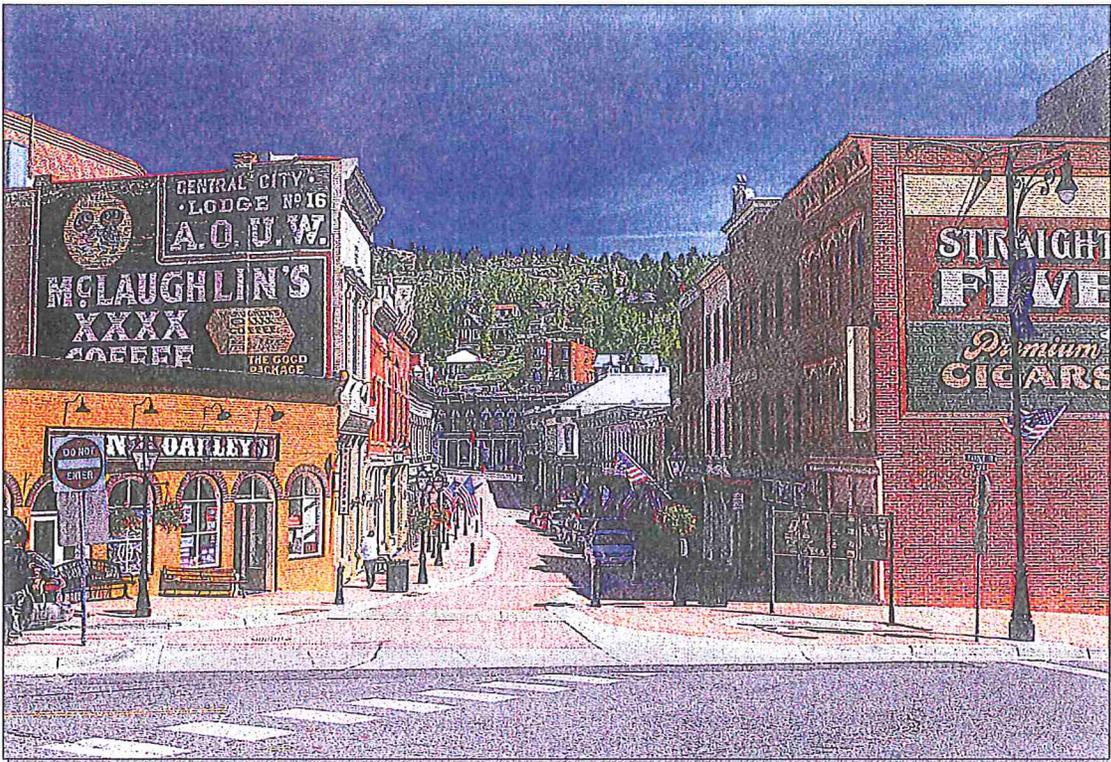


# 2013 BUDGET

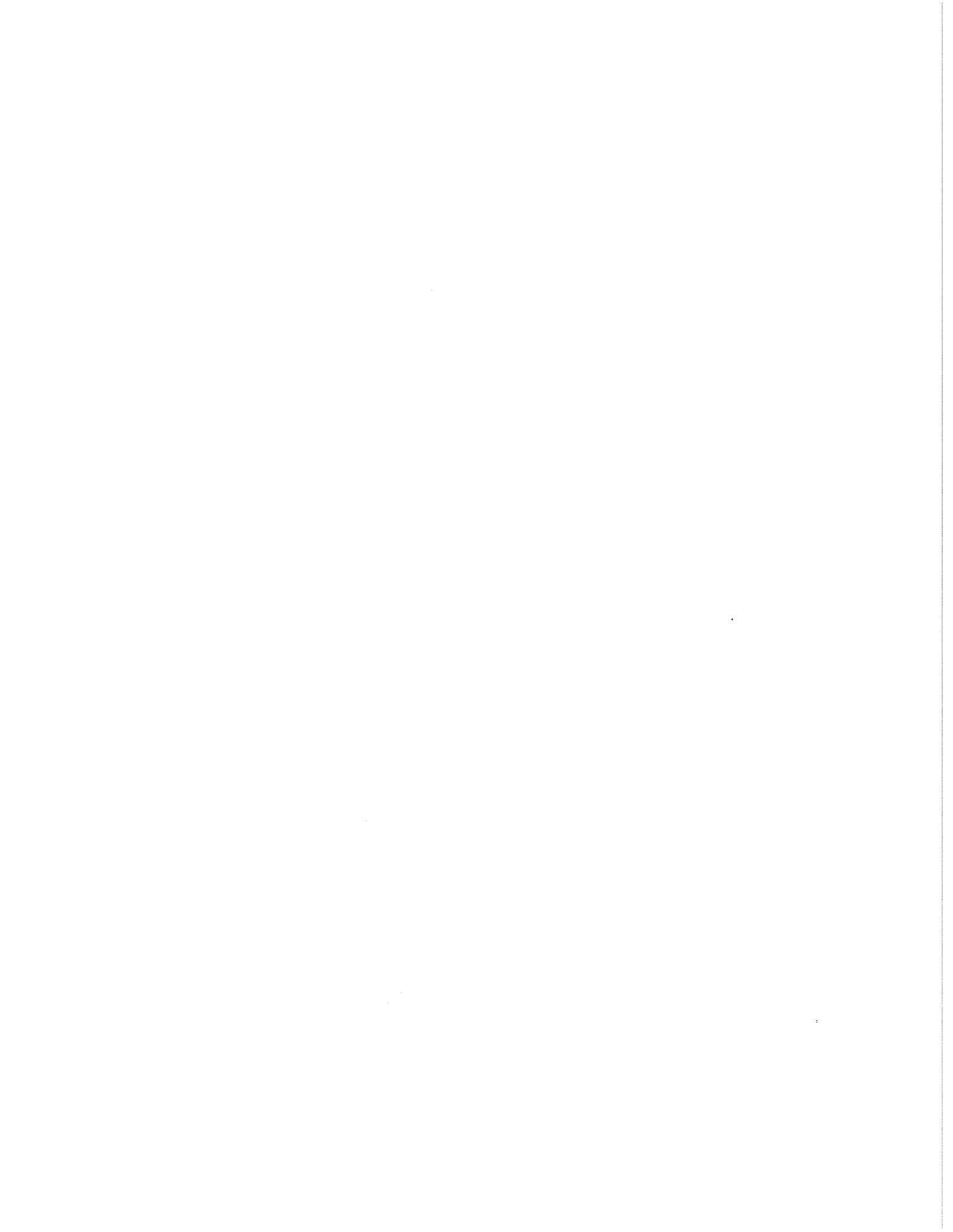
MAYOR  
Ron Engels

COUNCIL  
Bob Giancola  
Rita Lee  
Bob Spain  
Shirley Voorhies



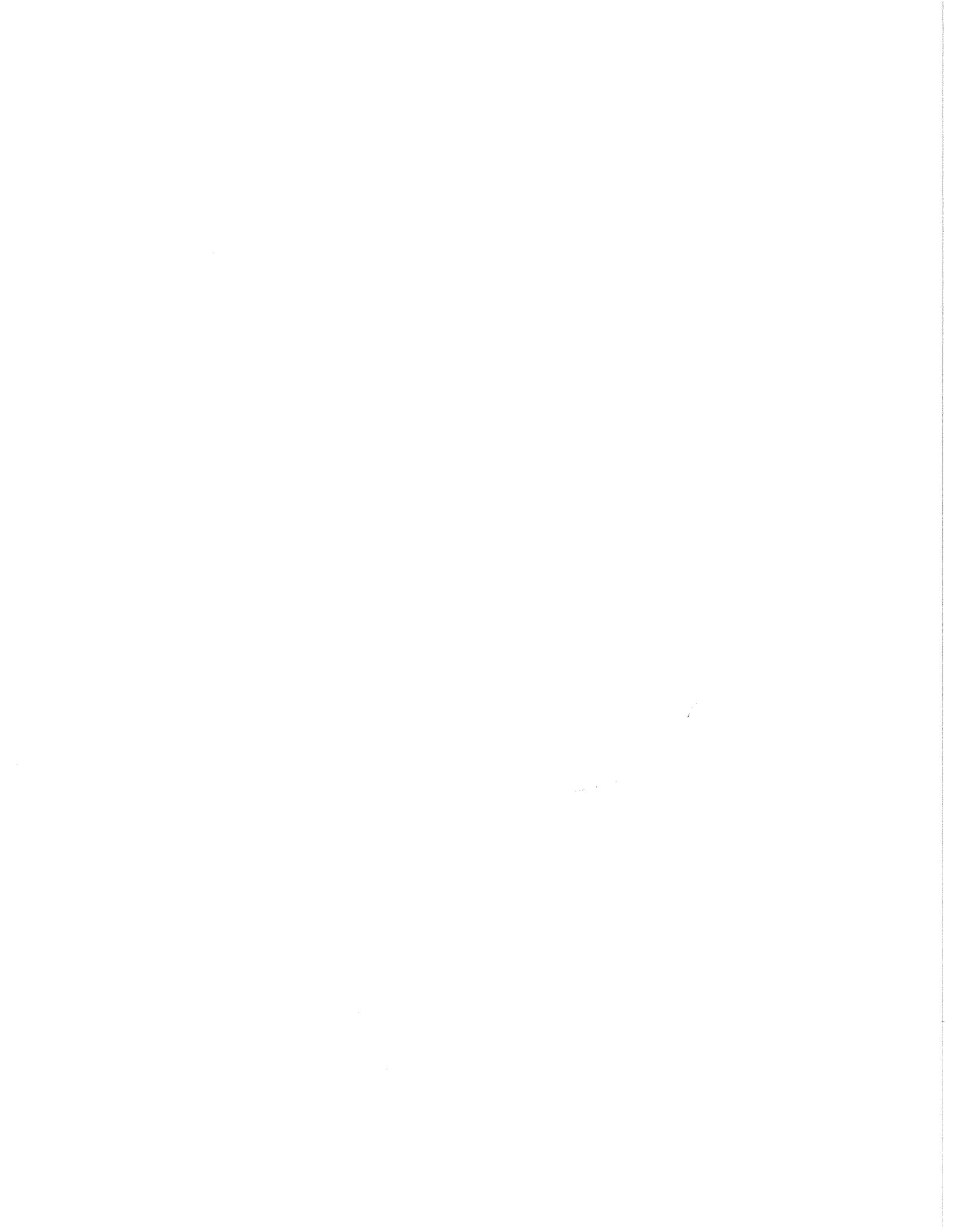
CITY MANAGER  
Alan Lanning

FINANCE DIRECTOR  
Shannon Flowers



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CITY OF CENTRAL  
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INTRODUCTION

**THE CITY**

The City of Central is located approximately 35 miles west of Denver, Colorado in Gilpin County. The City encompasses an area of approximately one square mile and serves an estimated population of 663 as of July 2011. The City's approximate average annual growth rate over the past eight (8) years is 1.3%. This population includes single family homes, town homes and an apartment complex. The City was incorporated in 1864 and adopted a home-rule charter by election in November of 1991. In accordance with that Charter, the City has all of the powers granted to local self-governments, municipal corporations and all general laws of the state.

Section 2.1 of the City's Charter establishes the form of government as a Mayor-Alderman-City Manager format. The City's governing body consists of four (4) Alderman and a Mayor, referred to as "Council". All members of the governing body are elected by the Citizens and serve terms of four years. The City Council constitutes the legislative and governing body of the City and therefore has all municipal powers and duties under the City Charter, general law and the constitution. Council meetings are held on the first (1<sup>st</sup>) and third (3<sup>rd</sup>) Tuesday of each month during the year.

While the Council exercises the legislative power over the City, the City Manager oversees the daily operations of the City and is charged with implementing and maintaining policies set by the Council. The City Manager is also the Budget Officer of the City as set out in the City Charter. The departments under the City Manager's direction are as follows: Administration, Judicial, City Clerk, Finance, Planning, Police, Fire, Public Works, Public Relations, Visitors Center and Water. These departments provide a wide range of services to residents and visitors as well as carrying out all policies and procedures adopted by City Council. Below is a table of the City's current elected officials.

<u>Name</u>	<u>Position</u>	<u>Years of Service</u>	<u>Term Expires</u>
Ron Engels	Mayor	5	2014
Bob Spain	Alderman	5	2014
Bob Giancola	Alderman	4	2012
Shirley Voorhies	Alderwoman	1	2014
Rita Lee	Alderwoman	1	2012

The Council is assisted in its policy determinations by the recommendations of the Planning Commission and Historic Preservation Board who review development, construction and renovation activity in the City.

**Gaming**

In 1990, Colorado residents voted to allow limited stakes gaming in three Colorado communities; Central City is one of these communities. Legalization of limited stakes gaming was meant to revitalize these communities and as such, has become the City of Central's biggest source of revenue, providing approximately 78% of all revenue for the City. Gaming is also the most significant local industry and employer of residents. In 2008, Colorado residents and City residents

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approved Amendment 50 which enhanced gaming opportunities in all three (3) communities. The ballot extended the operating hours to twenty-four hour service, added craps and roulette and increased bet limits. The enhancements were passed in the hopes that the communities could become vacation destinations much like Las Vegas. Additional gaming revenues produced by these enhancements have been earmarked to the State's community colleges.

In accordance with the State Gaming Regulations each business that offers gaming must collect and remit gaming tax upon the adjusted gross proceeds from gaming. The taxes collected from the gaming businesses are allocated toward the Gaming Commission's operating expenses, regulatory expenses and administrative expenses. The remainder is allocated as follows:

% of Amount	Entity or Fund Distributed To
49.8%	State General Fund, 13% to the Gaming Impact Fund and a portion to CDoT
28%	The State Historical Society
12%	Gilpin & Teller Counties in proportion to revenues generated in each county
10%	Black Hawk, Central City & Cripple Creek in proportion to revenues generated by each community
0.20%	Colorado Tourism Promotion Fund

Beginning with the 2010 fiscal year, the tax revenues attributable to the implementation of Amendment 50 will be distributed as follows:

% of Amount	Entity or Fund Distributed To
78%	Colorado Community College System
12%	Gilpin County and Teller County (in proportion to gaming revenues generated in each county).
10%	Central City, Black Hawk, and Cripple Creek (in proportion to gaming revenues generated in each city).

Central City receives its annual gaming distribution in August of each year. The following page charts the City's annual distribution over the last fourteen (14) years. In 2011, the City's annual distribution accounted for 17% of all General Fund revenues.

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Year	Annual Gaming Tax Distribution	Incr/Dec Over Prior Yr.
2012	841,881	3.55%
2011	813,000	8.21%
2010	751,350	-2.86%
2009	773,499	-20.48%
2008	972,722	-8.91%
2007	1,067,821	18.13%
2006	903,931	9.66%
2005	824,291	27.82%
2004	644,870	-2.72%
2003	662,896	-6.99%
2002	712,726	-8.83%
2001	781,731	-6.91%
2000	839,794	-24.93%
1999	1,118,607	-8.10%

**Historic District**

Nearly all of the property located within the City was declared a National Historic Landmark Historic District in 1961, by the United States Department of the Interior, National Park Service. Pursuant to the Historic Preservation Ordinance, adopted in 1981 and subsequently amended in 1991, a Historic Preservation Commission was established to, among other things, determine and list all historical and/or architecturally significant structures and areas within the Historic District, to review any request for erection, demolition, moving, reconstruction, restoration or alteration within the Historic District, and to promote the preservation and enhancement of the Historic District. The Commission evaluates all applications for a Certificate of Appropriateness (necessary for the erection, demolition, moving, reconstruction, restoration or alteration within the District), using the Standards and Design Guidelines established in 1981. The Commission is composed of seven members appointed for a four year term, reporting directly to the City Council.

Because of the City's Historical designation, the City receives an annual distribution from the State Historical Society that is to be used towards preserving and promoting the historic nature of the City. In accordance with state and city guidelines, Central City has used this funding in a number of different ways. The most significant among these is the Historical Grant Program the City administers for residents, business and not-for-profits within the City. When appropriated during a budget year, the City offers grants to the three groups mentioned above to do repair or restoration work on their buildings. These grants are made under Historic Preservation Guidelines that adhere to state and city policies that ensure all properties maintain historical standards. The following chart illustrates the City's annual historical distribution over the past fourteen (14) years.

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Year	Annual Historical Distribution	Incr/Dec Over Prior Yr.
2012	438,032	1.82%
2011	430,187	2.24%
2010	420,756	-2.86%
2009	433,160	-20.48%
2008	544,724	-8.91%
2007	597,980	18.13%
2006	506,201	9.66%
2005	461,603	27.82%
2004	361,127	-2.72%
2003	371,221	-6.99%
2002	399,127	-8.83%
2001	437,786	-9.01%
2000	481,151	-23.19%
1999	626,419	-8.10%

### Central City Parkway

In order to increase the overall activity and success of both the gaming and historic tourism industries, the City and its component unit, the Business Improvement District (BID) constructed, the Central City Parkway. On November 19, 2004, the 8.4-mile four-lane parkway that runs from Hidden Valley at Interstate 70 Exit 243, straight into downtown Central City, opened. The Parkway was financed and constructed by the Central City Business Improvement District, which consists of commercial core and casino businesses. The City accepted the Central City Parkway as a City asset in 2007 and is responsible for the maintenance and safety (police and fire protection) of the road. Shortly after its opening, the City installed lighting along the first three miles of the Parkway.

Prior to its construction, visitors to the historic cities of Central City and Black Hawk could only arrive via a narrow, two lane canyon road, which was often closed due to rock slides and/or traffic accidents. The Parkway was a vision of the Central City government, its local businesses and property owners that took more than ten years to realize. Since opening, the casinos in both gaming communities have seen increased business and the Parkway's average daily traffic flow has been approximately 4,500 vehicles per day.

### City Finances & Budget Development

The finances and accounts of the City are organized into funds and account groups and are managed to account for specific activities and/or objectives. The 2013 Budget has been prepared in accordance with generally accepted accounting principles (GAAP) and the City's own adopted Financial Policies. The 2013 budget is presented on a *modified accrual basis of accounting* and assumes the *current financial resources* measurement focus for all governmental funds. This basis of accounting means all budgeted revenues are expected to be received during the current budget period and all expenditures allocated are for current operations, capital outlay and debt service payments that will be incurred and payable during the year. The City's sole proprietary enterprise fund, the Water Fund, is presented on an *accrual basis of accounting* and the *economic resources* measurement focus. The Water Fund's accounting basis is similar to that of a private business and

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differs from the approach taken with governmental funds in that revenues and expenses related to *both* current and non-current assets and liabilities are accounted for in the budget. Therefore, items like the depreciation of capital assets and revenues related to long-term contracts are recognized. The accounting bases for both the governmental and proprietary funds are the same ones used in the City's annual governmental and fund financial reports so correlations between the two sets of documents, changes in fund balances for example, can be made easily.

For governmental funds, a fund balance is comprised of the *net financial assets* of the fund (Financial Assets – Related Liabilities = Fund Balance) and includes both cash and non-cash, current items. The fund balance for the proprietary fund consists of the fund's net assets (Current Assets + Long-Term Assets – Current Liabilities- Long-Term Liabilities= Net Assets) and as mentioned above, recognizes items that may not be realized in the current accounting period. Central City currently has a total of eleven (11) funds: nine (9) governmental funds, one (1) Proprietary Fund and one (1) Fiduciary Fund. Below is a table identifying each of the City's funds and its primary purpose.

<u>Fund Name</u>	<u>Type</u>	<u>Primary Use</u>
General	Governmental	General government activities such as Administration, Court, Finance, Planning, Police, Fire Public Works and Marketing.
Historic Preservation	Governmental	Activities that promote, restore and maintain the historic buildings and places within the City. Grants and maintenance of city properties.
Highway Lighting	Governmental	Established to account for the loan monies received from CDoT to put lighting along the Central City Parkway.
Tabor	Governmental	Required fund that holds a reserve equal to 3% of the City's budgeted expenditures less debt service payments and interfund transfers.
Conservation Trust	Governmental	Proceeds from the CO State Lottery are placed in this fund and used for expenditures that are related to open space and public areas.
Impact Fees	Governmental	Fees collected from developers to be used to defray the cost of City impacts present due to the development.
Public Property	Governmental	Proceeds from the sale of all City owned property. Funds to be used for the purchase and/or restoration of other City properties.
Debt Service	Governmental	Used to account for the revenues pledged toward the payment of principal and interest payments and the payments themselves.
Water	Proprietary	Accounts for the expenses and revenues related to providing water service to City residents and businesses.
FPPA	Fiduciary	A trust fund that is used to account and track the City's volunteer firefighter's retirement account with FPPA.

The City's adopted Financial Policies main objective is to ensure the programs and services mentioned in the fund descriptions above can be maintained at all times. The goal of these Policies is to enable the City to maintain these services, even during unexpected downturns in the local and/or national economies and also be able to preserve healthy fund balances for contingencies while doing so. Based on these objectives, the Financial Policies of the City advocate the following: diversification of revenue sources; conservative revenue projections for future periods; proper cash management; internal controls to properly manage all expenditures; fund balance restrictions that allow the build up of reserves for contingencies and; the adoption of a balanced budget.

The City defines a "Balanced Budget" as follows: "One in which expenditures do not exceed available resources. Available resources are defined as annual projected revenues plus any undesignated reserves which are over the Fund Balance Policy minimum requirements and approved

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by Council. Ongoing operational expenses must be funded by ongoing sources of revenue". To review all of the City's adopted Financial Policies please refer to the end of this budget document.

**Legal Budget Requirements**

Budget Submission

In accordance with C.R.S. § 29-1-105, the budget officer for the City is required to submit a balanced and proposed budget for the following year to the City Council by October 15<sup>th</sup>. Presentation of the proposed budget does not mean the budget has been adopted or that revisions cannot/will not be made prior to actual adoption.

Presentation of a proposed budget to City Council makes the document available for inspection by the public and following this preliminary presentation a "Notice of Budget" will be published in accordance with C.R.S. § 29-1-106. The Notice of Budget must state the budget is available for inspection by the public at City Hall, give the date and time of the budget hearing, and inform interested electors that objections may be filed any time prior to its adoption.

In accordance with Article X, Section 10.2 of the City Charter, the City Manager shall submit a final budget to Council for adoption no later than thirty (30) days prior to any date required by state law for the certification to the county of the tax levy for the following year. The final budget presented for adoption shall include a Budget Message, which discusses revenues and expenditures for the upcoming year.

After the budget has been presented to Council a public hearing on the proposed budget shall be held. During this time all interested and/or concerned individuals are given the opportunity to speak on the budget. After the public hearing has been held, Council may adopt the budget with or without amendments by resolution or ordinance (Article X, Section 10.6 (c)).

Budget Amendments

Budget amendments are changes to the original budget ordinance, affecting different funds or departments. If during the fiscal year the City manager certifies there are funds available for appropriation, revenues in excess of those estimated in the budget, the Council by resolution or ordinance may make supplemental appropriations for the year. To meet a public emergency affecting the life, health, property or public peace the City Council may also make emergency appropriations. For more information related to budget amendments, please refer to Article X, Section 10.10 of the City Charter.

Public Records

Copies of the budget are public records and are available for public inspection in the City Clerk's office and on the City's website, [www.centralcitycolorado.us](http://www.centralcitycolorado.us), under the Finance Department page.

CITY OF CENTRAL  
BUDGET CALENDAR

January 30	Certified copy of the adopted budget must be filed with the Division of Local Government. C.R.S. 29-1-113 (1) (3)
June	Finance Director begins preparing current year end projections, revising current fiscal year budget and meeting with Department Directors.
July	Departments begin preparing budget requests for the next year. Finance Department begins the process of compiling all requests, refining current fiscal year end projections and calculating next year's revenue projections.
August	Budget meetings between the City Manager, Finance Director and Department Directors take place to review initial requests and preliminary budget figures.
September	Council receives first copy of preliminary budget and budget work sessions are held with Council and staff.
October 15	Statutory deadline by which a proposed budget must be submitted to City Council C.R.S. 29-1-106 (a)
October	Council has more budget work sessions if necessary, staff finalizes budget and all included documents. Public Hearing may be held based upon need for further work sessions.
November	Public Hearing held if not held in October. Council adopts final budget
December 15	Deadline for Certification of Mill Levy to Gilpin County-Council must have budget adopted by this date.
December 31	Deadline for adopting supplemental appropriations for the year. Supplemental appropriations can be put before council at any time during the year.



CITY OF CENTRAL  
2013  
BUDGET MESSAGE

Dear Residents, City Council and other interested parties,

WHERE WE WERE...

As has been discussed in the past two years of Budget Message, the first decade of the new century was a difficult one for Central City, as it was for many other local governments. There had been a decline in gaming revenues, increased costs of providing standard services and a number of costly unanticipated expenditures. Together, all of these things made it extremely challenging for the City to even provide standard levels of service to its residents, businesses and visitors, let alone properly maintain the City's aged capital assets and infrastructure. Just to provide services and maintain operations the City was forced to deplete its cash reserves. Further, by being so focused on just being able to provide basic services at the time, it was difficult for the City to look towards the future and begin planning for it. Being able to proactively address issues and formulate a cohesive vision of Central City were in some respects luxuries that the City was not able to afford. The depletion in cash reserves meant that the City could not address additional costly repairs nor needed infrastructure improvements without affecting services and/or operations. Therefore, those repairs and upgrades were not made and over time the City's infrastructure and equipment became outdated, inefficient or simply beyond repair.

Through a series of strategic financial decisions, such as refinancing debt, increased revenues and a lot of hard work and planning on the part of City Council, the City has been able to significantly improve its financial position over the past two years. In doing so, the City has been able to start to address the extensive deferred maintenance and replacement of our infrastructure and equipment as well as continue to replenish its cash reserves. Council was also able to begin looking towards the future and went through an extensive visioning process in which major goals and projects that support their vision were established. It is this vision and the goals and projects that support it that has been the foundation of the budget for the past two years.

WHERE WE ARE...

Over the course of 2012, the City has carried out a number of projects or activities that directly support the Council's overall vision of a financially stable, economically diverse Central City. As one of the Council's major goals has been to start addressing the aged and deteriorated state of the City's infrastructure, the Public Works and Water Departments have been busy in 2012. The Public Works Department is now able to self-perform a wide variety of quality infrastructure projects saving the City thousands of dollars in contractor charges. During 2012, the Public Works Department began to redo sidewalks throughout the City, redesigned and constructed culverts that were ineffective, cleaned out all of the City's facilities including the dump. They also began planning work for projects at the Johnson Reservoir and Spring Street. The Public Works Department was actually able to make the City almost \$83,000 in additional revenue through its recycling and surplus sale activities in 2012. Due to this unanticipated revenue, the Department was able to purchase additional heavy equipment and vehicles which also supported Council's goal of replacing aged fleet and equipment. In line with this goal, the Police Department also lease-purchased three new vehicles to begin replacing its outdated fleet.

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2013  
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As was mentioned in last year's Budget Message, the City hired and/or transferred from the Public Works Department, a number of highly knowledgeable and capable employees. Under the operation of these employees, the Water Department has improved dramatically during 2012. The City Council authorized two important studies to be completed in 2012; Master Water Plan which included raw water system, water treatment plant and distribution assessments and the development of Standards and Specifications for Design and Construction. These assessments will provide the City with an accurate picture of the water system and help Council and staff to prioritize which infrastructure projects and upgrades should be undertaken first. Once these studies are complete, they will be used as a guide to budgeting for water projects in coming years. In addition to these studies, the Water Department has been extremely busy installing water meters on all residential units in the City. They have also replaced a number of PRV's within the system and made minor upgrades to plant operations.

While the Main Street Streetscape was completed at the end of 2011, it has had major impacts on the City throughout 2012. The businesses on Main Street feel that the project has made Main Street a more attractive and welcoming place for visitors and residents alike and although it is not easy to quantitate, most in the City feel that it has helped our downtown businesses. The success of the Streetscape project was actually recognized by Downtown Colorado, Inc. in 2012 and the City was awarded the honor of Best New Construction of Infill Development Project of the year for the state of Colorado.

#### WHERE WE ARE GOING...

The City begins 2013 with much excitement and anticipation for what the year will hold. As the City has been able to regain some of its financial stability, and has been able to start addressing capital replacement and minor infrastructure needs, Council and staff will be working on a number of larger projects in 2013. These projects include looking at ways to address the lack of parking in the downtown district, the need for a new Public Works facility and the major maintenance and repair work that is needed on the Central City Parkway, etc. While these projects are not funded in the 2013 budget, there are funds specific to planning and design for some aspects of these in the budget. Further, staff will be applying for grants to get these projects completed as well. While these large scale projects are being discussed and planned, Council has identified a number of smaller scale projects that align with its vision to be completed in 2013. These projects will be identified throughout the remainder of this Budget Message.

The 2013 Budget is reflective of both continuing the goals of the past few years and being able to make informed decisions about larger projects that will have great effects on the City in future years. All projects and improvements allocated in this budget are directly or indirectly related to supporting these goals in 2013 and future years. Although the City's revenues were positive and in some cases higher than projected in 2012, this budget remains fairly conservative. Further, this budget does not propose any significant changes in operations.

#### Overall Ending Fund Balances

While the explanation in this paragraph was essentially the same in last year's budget, its importance is such that it should be repeated and understood each year. When looking at fund balance understanding that fund balance does not equal cash on hand is important. The Fund

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2013  
BUDGET MESSAGE

Balance is comprised of cash as well as expected receivables less payables. Fund Balance= Cash + Accounts Receivable – Payable. For example, the General Fund currently has a large loan outstanding from the Water Fund that makes up a large portion of the General Fund's overall balance. Therefore, while the General Fund's balance and cash flow has improved significantly, it is important to remember that a large portion of the balance is tied to this outstanding loan. This position makes the following information extremely critical to an overall financial management plan and key to improving the City's financial health.

Keeping the above information in mind, the City's overall fund balances are projected to increase by \$1,189,009 (76%) in 2013. This increase is related to an increase in the General Fund's balance of \$591,623 (50%), the Historical Preservation Fund's balance of \$290,071 (120%) and minimal increases in other funds. The Historical Preservation Fund's balance increased so significantly due to the receipt of proceeds for a lease purchase of equipment. One of Staff's goals in preparing this budget was to make sure that budgeted expenditures did not exceed budgeted revenues.

All funds have had reserve balances established to further ensure that the City remains financially stable. In addition, Council has reserved fund in the General (\$100,602), Conservation Trust (\$49,351) and Public Property Trust Funds (\$127,424) to be used specifically for grant match opportunities.

#### General Fund Revenues

The General Fund reflects an overall revenue increase of approximately 7% or \$293,302 over the 2012 budgeted amount. However, 2013 budgeted revenue is reflected 2% *less than* projected *actual* revenues for 2012. The taxes category of revenues reflects an increase of \$94,335 (6%) over the 2012 budgeted amount. This increase is the result of higher than anticipated sales and use tax revenues as well as a conservative increase to the City's annual gaming tax distribution. Special assessments, or device fees, are budgeted at an increase of 6% as well. This increase is the result of additional devices that have been placed in casinos during the second half of 2012. Charges for services show a 54% increase which is based upon billboard lease payments and an increase to the court costs line item.

#### General Fund Expenditures

Budgeted General Fund expenditures have increased by approximately 2% or \$93,054 from 2012 to 2013. As described above, this Budget allocates funding for small scale capital improvement and infrastructure projects. Additionally, some funding has been allocated for the purchase of equipment within the Public Works and Police Departments. All of funding allocations presented in the General Fund's budget are related primarily to continued services, operations and maintenance within all departments. The majority of the increase noted above is related to personnel costs that are discussed in the following section.

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2013  
BUDGET MESSAGE

Personnel and Benefits

The 2013 proposed budget authorizes 24 full-time positions and 7 part-time positions. A chart detailing these positions follows the Budget Message. The most notable change with personnel is the addition of 1 Full-Time Police Officer and one Full-Time position that will be shared between the Public Works and Water Departments. A 2% cost-of-living increase as well as a possible 3% merit increase has been reflected for all employees. No changes have been made to the employee insurance plans; the City will continue to pay 90% of the insurance premiums for health, dental and vision. The City's continued retirement match of up to 4% is still active and reflected in this budget. Based upon CML salary survey information, the Pay Plan continues to reflect salaries and wages in the mid-range for most employees.

Historic Preservation Fund

Revenues within the Historic Preservation Fund are budgeted to be \$425,250, an increase of \$18,500 (5%). This increase is due to an increase in the amount of historical gaming funds that the City expects to receive in 2013. Expenditures budgeted within the Historic Preservation Fund are \$400,300, a decrease of 1% over 2012 budgeted amounts. The budget allocates funding for a number of projects that align with Council's goals and vision such as, marketing and event support for non-profits and the business community. Money is also allocated for sidewalk repairs, the construction of a monument sign at the north entrance to the City and the historic preservation grant program.

Water Fund

As has been discussed over the past two years, the Water Fund and its ability to support itself are a major concern for the City. Therefore, Council and Staff have taken a number of steps that have begun to address the situation. The City will have completed the residential meter installation system by the end of 2012. Based on this, the City will be implementing a new tiered rate billing structure for all residential water accounts in 2013. Commercial water accounts will also be charged using a new tiered rate system. The goal of implementing these tiered rate billing structures is two-fold; the new rate structure will begin to make the charges to each user group (residential, commercial and out-of-city) more equitable to those groups' actual water usage, and the Water Fund will become a self-supporting fund. It is important to note that because the City does not yet have accurate residential usage, the tiered structure may need to be adjusted at some point in the year. A detailed explanation of the new rate structures can be found in the Water Fund's introduction pages.

Due to the changes to rate structures discussed above, the Water Fund revenue is budgeted at \$829,026. This is an increase over 2012 revenues of \$358,774 (76%). Expenses within the Water Fund reflect an increase of \$58,376 (8%) over the 2012 allocation. The majority of this increase is related to the reallocation of personnel from the Public Works Department into the Water Department as well as the addition of the one Full-Time employee that will be shared by both departments. The budget also allocates funds to complete a small capital improvement project at Chase Gulch, funding for some other minor infrastructure upgrades and the purchase of a new truck for the department. Due to the increased revenues, the Water Fund is budgeted to have an operating income of \$92,985. This will be the first time in

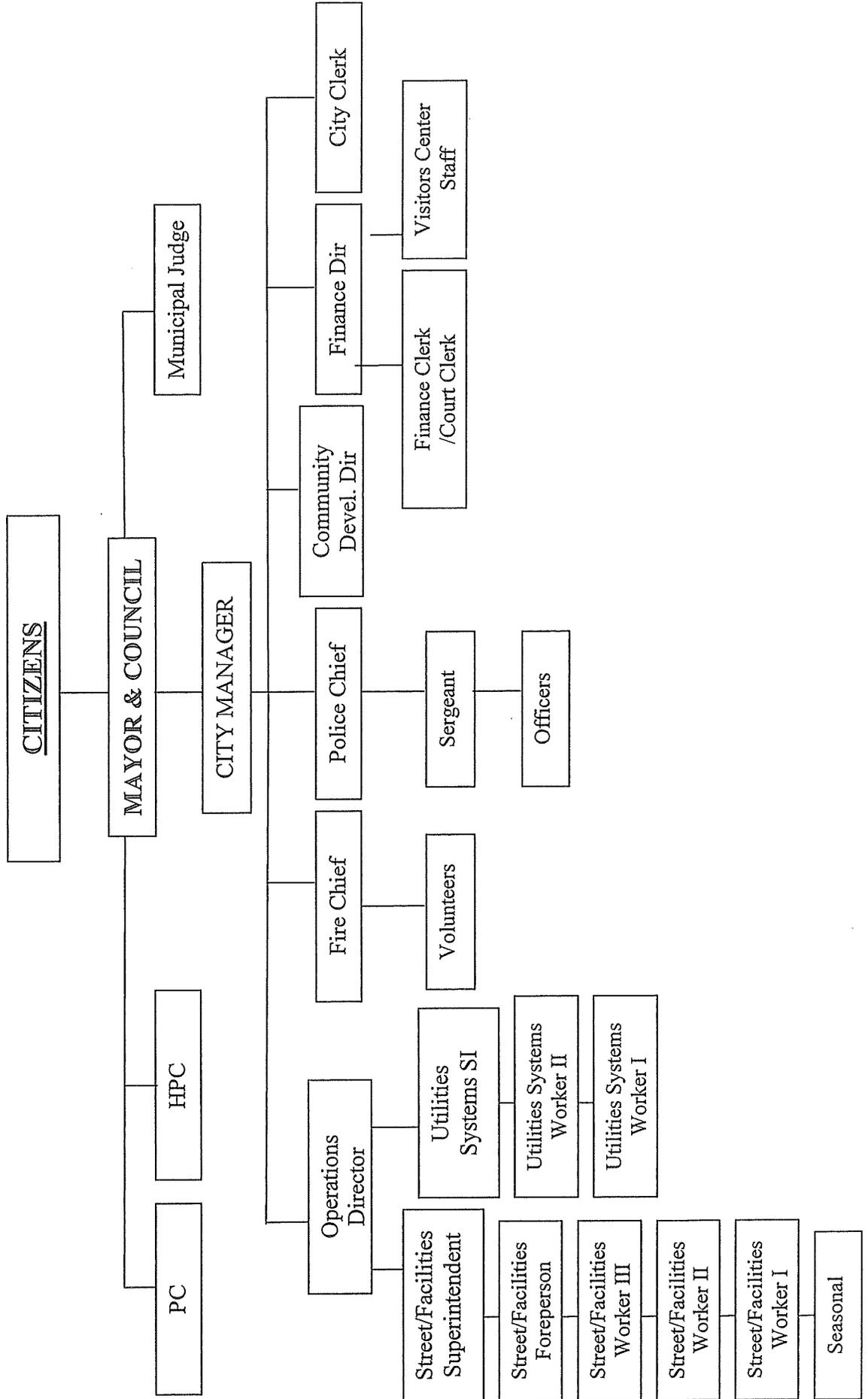
CITY OF CENTRAL  
2013  
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many years that the Water Fund has not operated at a loss. Any operating income gained will be reserved specifically for capital and infrastructure improvements to the system.

Conclusion

The 2013 Budget is reflective of Council and staff's continued goals of building and sustaining healthy cash reserves while upgrading and improving infrastructure and planning for the future of Central City. In following the path that City Council has laid out in its visioning process, the City will continue to become more financially stable, be able to address capital replacement and infrastructure needs as they occur and put plans and projects in place for future years. In doing these things, Central City is well on its way to being a great success as a historical city that just happens to have gaming.

CITY OF CENTRAL  
ORGANIZATIONAL CHART



2007-2013 BUDGETED  
POSITIONS BY DEPARTMENT

**FULL TIME POSITIONS**

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Judicial Department	-	-	-	-	-	-	-
City Clerk's Department	1.5	1.5	1	1	1	1	1
City Manager Department	1	1	1	1	1	1	1
Finance Department	1	1	1	1	1	1	1
Planning Department	1.5	1.5	1	1	1	1	1
Police Department	7	7	4	4	5	5	8
Fire Department	1	1	1	1	1	1	1
Public Works Department	9.65	6.65	6.65	6.65	6	9	8
Public Relations Department	-	-	-	-	-	-	-
Visitor Center Department	-	-	-	-	-	-	-
Water Department	1.35	2.35	1.35	1.35	1	2	3
<i>Total Full Time Employees</i>	<i>24</i>	<i>22</i>	<i>17</i>	<i>17</i>	<i>17</i>	<i>21</i>	<i>24</i>

**PART TIME POSITIONS**

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Judicial Department	1	1	2	2	2	1	1
City Clerk's Department	-	-	-	-	-	-	-
City Manager Department	-	-	-	-	-	-	-
Finance Department	1	1	1	1	1	1	1
Planning Department	-	-	-	-	-	-	-
Police Department	1	1	1	1	-	1	-
Fire Department	1	-	-	-	-	-	-
Public Works Department	-	-	-	-	-	-	1.5
Public Relations Department	1	1	1	1	-	-	-
Visitor Center Department	3	3	3	3	3	3	3
Water Department	-	-	-	-	-	-	0.5
<i>Total Part-Time Positions</i>	<i>8</i>	<i>7</i>	<i>8</i>	<i>8</i>	<i>6</i>	<i>6</i>	<i>7</i>

<i>Total City Employees</i>	<i>32</i>	<i>29</i>	<i>25</i>	<i>25</i>	<i>23</i>	<i>27</i>	<i>31</i>
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CITY OF CENTRAL  
REVISED  
2013-2018 PAY PLAN

Employee Title	Status	Salary	Range	
			Min.	Max.
<u>Judicial Department</u>				
Judge		Salary	TBD by Council	
Court Clerk	Exempt	Salary	11,980	16,696
<u>City Clerk's Department</u>				
City Clerk	Exempt	Salary	60,471	83,055
<u>Finance Department</u>				
Finance Director	Exempt	Salary	81,609	113,567
Finance Clerk (Pt)	Non-Exempt	Hourly	45,756	62,874
<u>Planning Department</u>				
Community Devel Dir.	Exempt	Hourly	81,200	113,128
<u>Police Department</u>				
Police Chief	Exempt	Salary	79,836	110,063
Sergeant	Non-Exempt	Hourly	58,383	76,354
Officer	Non-Exempt	Hourly	43,429	61,093
<u>Fire Department</u>				
Fire Chief	Exempt	Salary	85,205	117,387
<u>Public Works Department</u>				
Operations Director	Exempt	Salary	80,600	113,487
Streets/Facilities SI	Exempt	Salary	54,905	77,075
Street/Facilities Foreperson	Non-Exempt	Hourly	39,996	54,442
Fleet Manager	Non-Exempt	Hourly	38,384	53,007
Municipal Service Worker III	Non-Exempt	Hourly	35,298	50,398
Municipal Service Worker II	Non-Exempt	Hourly	34,684	40,955
Municipal Service Worker II	Non-Exempt	Hourly	34,684	40,955
Municipal Service Worker I	Non-Exempt	Hourly	28,979	41,038
Municipal Service Worker I	Non-Exempt	Hourly	28,979	41,038
Seasonal	Non-Exempt	Hourly	27,893	37,939
<u>Water Department</u>				
Utilities Systems SI	Exempt	Salary	55,667	76,875
Utilities Systems III	Non-Exempt	Hourly	44,147	61,059
Utilities Systems II	Non-Exempt	Hourly	36,324	50,398
Utilities Systems I	Non-Exempt	Hourly	32,776	44,836
<u>Visitors Center Staff</u>				
VC Attendant	Non-Exempt	Hourly	6,240	16,848

## 2013 ADOPTED BUDGET CONSOLIDATED FUND STATEMENT

	General Fund	Historic Preservation Fund	Debt Service Fund	CTF Fund	Impact Fees Fund	Pub. Property Devel Fund	Water Fund	Tabor Reserve Fund	TOTAL
Beginning Fund Balance	1,468,583	508,743	66,502	44,331	(144,081)	226,674	-	204,368	2,375,120
<b>Sources of Fund</b>									
<b>REVENUES</b>									
Taxes	1,645,280	-	315,166	-	-	-	-	-	1,960,446
Tap/Impact Fees	-	-	-	-	-	-	-	-	-
Special Assessments	2,737,774	-	410,613	-	-	-	-	-	3,148,387
Licenses, Fees, Permits	26,300	-	-	-	-	-	-	-	26,300
Intergovernmental	67,627	420,000	-	5,000	-	-	-	-	492,627
Charges for Services	90,775	-	-	-	-	-	824,706	-	915,481
Fines	55,000	-	-	-	-	-	-	-	55,000
Grants	-	-	-	-	-	-	-	-	-
Interest Income	100	250	300	20	-	750	720	120	2,260
Miscellaneous	43,772	5,000	-	-	-	-	3,600	-	52,372
<b>Total Revenue</b>	<b>4,666,628</b>	<b>425,250</b>	<b>726,079</b>	<b>5,020</b>	<b>-</b>	<b>750</b>	<b>829,026</b>	<b>120</b>	<b>6,652,873</b>
<b>Expenses by Category</b>									
Personnel Services	1,778,939	66,935	-	-	-	-	239,179	-	2,085,053
Operating & Maint.	1,486,115	118,365	-	-	-	-	221,862	-	1,826,342
Professional Services	483,134	-	-	-	-	-	164,000	-	647,134
Council	61,628	-	-	-	-	-	-	-	61,628
CCP	146,000	-	-	-	-	-	-	-	146,000
Grants & Projects	-	215,000	-	-	-	-	-	-	215,000
Debt Principal	-	-	905,000	-	-	-	-	-	905,000
Debt Interest	-	-	29,887	-	-	-	-	-	29,887
Capital Outlay	241,516	-	-	-	-	-	111,000	-	352,516
Miscellaneous	-	-	11,500	-	-	-	-	-	11,500
<b>Total Expenses</b>	<b>4,197,332</b>	<b>400,300</b>	<b>946,387</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>736,041</b>	<b>-</b>	<b>6,280,060</b>
Interfund Loans/Transfers	(153,806)	-	153,806	-	-	-	-	-	-
<b>Ending Fund Balance</b>	<b>1,784,073</b>	<b>533,693</b>	<b>-</b>	<b>49,351</b>	<b>(144,081)</b>	<b>227,424</b>	<b>92,985</b>	<b>204,488</b>	<b>2,747,934</b>
<i>Reserved for Specific Purposes</i>	<i>100,602</i>	<i>-</i>	<i>-</i>	<i>49,351</i>	<i>-</i>	<i>127,424</i>	<i>-</i>	<i>-</i>	<i>277,377</i>
<i>Reserved</i>	<i>570,000</i>	<i>512,872</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>160,355</i>	<i>1,243,227</i>
<b>Unreserved Balance</b>	<b>1,113,471</b>	<b>20,821</b>	<b>-</b>	<b>-</b>	<b>(144,081)</b>	<b>100,000</b>	<b>92,985</b>	<b>44,133</b>	<b>1,227,329</b>
Incr (Decr) in Balance	315,490	24,950	(66,502)	5,020	-	750	92,985	(204,368)	168,325
<b>Ending Fund Balance</b>	<b>1,784,073</b>								
Water Loan Rcvbl	(1,089,000)								
<b>Approx Ending CASH</b>	<b>695,073</b>								<b>**</b>



**2013 ADOPTED BUDGET  
GENERAL FUND SUMMARY**

DEPARTMENT	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 ADOPTED	2012 REVISED	2013 PROPOSED
CITY CLERK TOTALS	18,958	86,338	106,814	113,296	107,631	116,469
JUDICAL DEPARTMENT TOTALS	41,376	41,502	44,382	50,210	50,982	55,759
CITY MANAGER/GEN ADMIN TOTALS	864,052	899,570	976,065	795,672	832,186	826,631
FINANCE DEPT TOTALS	183,311	185,843	186,013	185,622	188,681	191,433
COMMUNITY DEVELOPMENT TOTALS	136,813	137,962	199,561	128,993	194,198	170,944
PUBLIC WORKS TOTALS	1,273,840	1,401,937	1,770,165	1,728,606	1,741,164	1,678,160
POLICE DEPARTMENT TOTAL	370,618	378,771	454,155	590,345	636,840	757,893
FIRE & AMBULANCE TOTALS	300,672	313,046	357,358	459,509	457,476	349,355
PUBLIC RELATIONS TOTALS	45,781	41,344	35,993	52,025	195,820	50,687
VISITORS CENTER TOTALS	25,018	37,500	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>3,260,439</b>	<b>3,523,813</b>	<b>4,130,506</b>	<b>4,104,278</b>	<b>4,404,978</b>	<b>4,197,332</b>
<i>Revenues</i>	3,998,295	4,179,387	4,813,977	4,373,326	4,737,812	4,666,628
<i>Expenses</i>	3,260,439	3,523,813	4,130,506	4,104,278	4,404,978	4,197,332
<i>Excess of Revenues Over Expenditures</i>	737,856	655,574	683,471	269,048	332,834	469,296
<i>Transfer Out Debt Service</i>	(703,929)	(304,897)	(34,361)	-	(17,387)	(153,806)
<i>Transfers-Other</i>	6,707	(2,812)	66,681	-	-	-
<i>Loan to Water Fund</i>	309,501	-	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	(387,721)	(307,709)	32,320	-	(17,387)	(153,806)
<i>Net Change in Fund Balance</i>	40,634	347,865	715,791	269,048	315,447	315,490
Beginning Fund Balance	1,042,854	1,083,488	204,049	919,840	1,153,136	1,468,583
Previous Period Adjustment	-	(1,229,715)	-	-	-	-
Ending GF Balance	1,083,488	201,638	919,840	1,188,888	1,468,583	1,784,073
Reserved for Specific Purposes	-	-	-	-	-	100,602
Reserved	-	-	-	-	-	570,000
Unreserved Fund Balance	-	-	-	-	-	1,113,471

**2013 ADOPTED BUDGET  
GENERAL FUND-FUND STATEMENT**

	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 ADOPTED	2012 REVISED	2013 PROPOSED
Beginning Fund Balance	1,042,854	1,083,488	204,049	919,840	1,153,136	1,468,583
<b>Sources of Fund</b>						
<b>REVENUES</b>						
Taxes	1,446,458	1,532,596	1,865,082	1,550,945	1,678,711	1,645,280
Special Assessments	2,284,532	2,286,153	2,438,660	2,581,581	2,658,327	2,737,774
Licenses, Fees & Permits	36,342	39,890	66,600	33,500	23,406	26,300
Intergovernmental	75,733	67,141	69,192	65,050	70,765	67,627
Charges for Services	50,946	46,572	62,932	59,050	95,119	90,775
Miscellaneous	104,285	207,035	311,511	83,200	211,484	98,872
<b>Total Revenue</b>	<b>3,998,295</b>	<b>4,179,387</b>	<b>4,813,977</b>	<b>4,373,326</b>	<b>4,737,812</b>	<b>4,666,628</b>
<b>Expenditures by Department</b>						
City Clerk	18,958	86,338	106,814	113,296	107,631	116,469
Judicial	41,376	41,502	44,382	50,210	50,982	55,759
City Manager/General Administration	864,052	899,570	976,065	795,672	832,186	826,631
Finance	183,311	185,843	186,013	185,622	188,681	191,433
Community Development	136,813	137,962	199,561	128,993	194,198	170,944
Police	370,618	378,771	454,155	590,345	636,840	757,893
Fire & Ambulance	300,672	313,046	357,358	459,509	457,476	349,355
Public Works	1,273,840	1,401,937	1,770,165	1,728,606	1,741,164	1,678,160
Public Relations	45,781	41,344	35,993	52,025	195,820	50,687
Visitors Center	25,018	37,500	-	-	-	-
<b>Total Expenditures</b>	<b>3,260,439</b>	<b>3,523,813</b>	<b>4,130,506</b>	<b>4,104,278</b>	<b>4,404,978</b>	<b>4,197,332</b>
Transfers In (Out) of Fund	(697,222)	(307,709)	32,320	-	(17,387)	(153,806)
Previous Period Adjustment	-	(1,229,715)	-	-	-	-
<b>Ending Fund Balance</b>	<b>1,083,488</b>	<b>201,638</b>	<b>919,840</b>	<b>1,188,888</b>	<b>1,468,583</b>	<b>1,784,073</b>
Reserved for Specific Purposes	-	-	-	-	-	100,602
Reserved	-	-	-	-	-	570,000
Unreserved	1,083,488	201,638	919,840	1,188,888	1,468,583	1,113,471
Increase (Decrease) in Fund Balance	40,634	(881,850)	715,791	269,048	315,447	315,490
<b>Ending Fund Balance</b>			<b>919,840</b>	<b>1,188,888</b>	<b>1,468,583</b>	<b>1,784,073</b>
Water Loan Rcvbl			(1,089,000)	(1,089,000)	(1,089,000)	(1,089,000)
<b>Approx Ending CASH</b>			<b>(169,160)</b>	<b>99,888</b>	<b>379,583</b>	<b>695,073</b>
Ending Cash after Specific Reserved						594,471

**2013 ADOPTED BUDGET**  
**GENERAL FUND REVENUES BY SOURCE**

	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 ADOPTED	2012 REVISED	2013 PROPOSED
<b>TAXES</b>						
01-311-1000 General Property Taxes	24,386	20,205	22,552	21,645	20,000	31,000
01-311-0001 Delinquent Tax/Interest	162	88	3,350	100	116	120
01-311-0002 Miscellaneous Prop. Taxes	2,968	2,792	210	2,700	1,000	1,000
01-311-0000 Specific Ownership Tax	1,283	966	993	1,500	1,000	1,000
01-313-0000 Sales Tax Revenue	528,796	600,410	869,433	600,000	690,000	672,160
01-313-0001 Delinquent Sales Tax Charges	-	66	-	-	-	-
01-313-1000 Use Tax Revenue	26,468	18,838	57,264	20,000	13,118	20,000
01-313-3000 Lodging Tax	43,937	33,065	43,977	36,000	51,595	45,000
01-318-2000 Franchise Tax	44,959	49,938	54,618	69,000	60,000	60,000
01-335-9000 State Gaming Tax	773,499	806,228	812,685	800,000	841,882	815,000
<i>Subtotal Taxes</i>	<u>1,446,458</u>	<u>1,532,596</u>	<u>1,865,082</u>	<u>1,550,945</u>	<u>1,678,711</u>	<u>1,645,280</u>
<b>SPECIAL ASSESSMENTS</b>						
01-318-3000 Device Fees Machine Tax	1,542,103	1,565,659	1,746,974	1,829,991	1,925,393	1,977,991
01-318-3001 Device Fees 2'nd Add'l	154,140	156,495	174,618	182,916	192,431	197,709
01-318-3002 Century Device Fees	588,289	563,999	517,068	568,674	540,503	562,074
<i>Subtotal Special Assessments</i>	<u>2,284,532</u>	<u>2,286,153</u>	<u>2,438,660</u>	<u>2,581,581</u>	<u>2,658,327</u>	<u>2,737,774</u>
<b>LICENSES, FEES &amp; PERMITS</b>						
01-321-1000 Liquor License	2,305	3,314	6,139	4,000	5,000	4,500
01-320-1000 Sales Tax License	1,941	3,110	8,910	2,000	3,000	3,500
01-320-1001 Business License	3,642	3,130	2,600	2,800	800	-
01-320-1002 Dispensary License	-	7,200	1,200	2,400	2,400	2,400
01-322-7000 Sign License	700	1,000	975	600	400	400
01-321-6000 Contractors License	4,895	3,548	4,738	2,700	2,500	2,500
01-322-1000 Building Permits	15,411	15,436	30,576	15,000	5,958	10,000
01-341-5000 Other Licenses, Fees & Per	7,449	3,152	11,462	4,000	3,348	3,000
<i>Subtotal Licenses, Permits &amp; Fees</i>	<u>36,342</u>	<u>39,890</u>	<u>66,600</u>	<u>33,500</u>	<u>23,406</u>	<u>26,300</u>
<b>INTERGOVERNMENTAL</b>						
01-335-4000 Highway User Tax Fund	42,021	48,447	44,979	45,000	45,000	48,000
01-335-5000 Road & Bridges	16,114	13,105	17,305	17,000	17,305	15,957
01-335-6000 Cigarette Tax	1,375	1,449	1,951	1,300	1,500	1,569
01-335-4002 State Mineral Lease Distribution	896	704	414	250	392	601
01-335-4003 State Severance Tax Distribution	15,327	3,436	4,543	1,500	6,568	1,500
<i>Subtotal Intergovernmental Revenue</i>	<u>75,733</u>	<u>67,141</u>	<u>69,192</u>	<u>65,050</u>	<u>70,765</u>	<u>67,627</u>
<b>CHARGES FOR SERVICES</b>						
01-341-1000 Court Costs	780	1,240	1,300	1,200	2,200	5,000
01-341-2000 Other (Pub, Cop, B/D Cert)	1,955	768	229	250	500	863
01-341-3000 Design Review Fees	9,313	9,209	17,933	5,000	5,000	5,000
01-341-6000 Elevator Inspection Fee	-	-	-	6,000	8,616	8,616
01-342-1000 Snow Removal/Equipemt Rental	300	-	357	500	500	289
01-342-1000 Fingerprinting Services	4,785	2,875	3,025	2,600	2,440	3,281
01-347-8000 Marketing Revenues-Events	750	1,855	1,000	-	-	-
01-363-1000 Lease Revenue	33,063	30,625	39,088	43,500	75,863	67,725
<i>Subtotal Charges for Services</i>	<u>50,946</u>	<u>46,572</u>	<u>62,932</u>	<u>59,050</u>	<u>95,119</u>	<u>90,775</u>

**2013 ADOPTED BUDGET**  
**GENERAL FUND REVENUES BY SOURCE**

	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 PROPOSED	2012 REVISED	2013 PROPOSED
<b>MISCELLANEOUS</b>						
01-351-1000 Fines	18,054	44,929	51,643	45,000	48,000	55,000
01-361-0000 Interest Income	1,619	297	(102)	200	175	100
01-362-2000 Surplus Sale Revenue	-	24,095	13,612	5,000	81,009	5,000
01-390-0000 Other Misc Revenue	16,194	9,829	63,242	5,000	19,800	10,000
01-391-0001 Sale of Property/Transfers In	-	-	66,720	-	-	-
01-390-2003 Deferred Revenue Recog.	8,806	2,540	43,449	5,000	5,000	5,449
01-390-0422 Fire Department Revenue	7,981	345	2,470	3,000	2,500	3,324
01-390-2001 BID CCP Maintenance	40,000	-	20,000	20,000	20,000	20,000
01-396-0000 Lawsuits/Insurance Settlements	-	125,000	50,477	-	35,000	-
01-362-1001 Guardrail Repair	11,632	-	-	-	-	-
<i>Subtotal Miscellaneous Revenue</i>	<u>104,285</u>	<u>207,035</u>	<u>311,511</u>	<u>83,200</u>	<u>211,484</u>	<u>98,872</u>
<b>TOTAL REVENUES</b>	<b>3,998,295</b>	<b>4,179,387</b>	<b>4,813,977</b>	<b>4,373,326</b>	<b>4,737,812</b>	<b>4,666,628</b>

**CITY CLERK DEPARTMENT  
2013 Budget**

Program Goal

The City Clerk Department maintains orderly and accessible records of all city activities and transactions, posts all public meeting notifications; prepares agendas and minutes for City Council formal meetings, administers liquor license services and is charged with the codification of the municipal code book.

Budget Allowance/Explanation

The City Clerk's budget allocation for 2013 is \$116,469, an increase of 3% over the 2012 budget allocation. This increase is primarily the result of allocating funds for election expenditures..

Personnel Funded in 2013

City Clerk	\$64,260
<i>Total Funded</i>	\$64,260

2013 ADOPTED BUDGET  
CITY CLERK

ACCOUNT	ACCOUNT DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 ADOPTED	2012 REVISED	2013 PROPOSED
01-411-1100	SALARIES & WAGES	-	51,212	61,849	61,200	62,045	64,260
01-411-1101	EVENT COORDINATION	-	-	450	1,000	1,000	-
01-411-2100	HEALTH/DENTAL/VISION/LIFE/D&D	-	4,242	6,022	10,100	7,718	9,785
01-411-2200	FICA & MEDICARE	13	4,432	4,621	4,700	4,652	4,916
01-411-2210	SUTA	8	93	174	200	185	193
01-411-2300	401K	-	819	2,448	2,450	2,480	2,570
01-411-2310	457	-	1,228	-	-	-	-
01-411-2400	TRAINING	-	165	25	1,000	1,000	1,000
01-411-2600	WORKER'S COMPENSATION	1,254	670	1,326	2,096	1,980	1,756
	<i>Total Personnel Services</i>	1,276	62,861	76,915	82,746	81,060	84,480
01-411-3300	OTHER PROFESSIONAL SERVICES	1,943	381	-	-	-	-
01-411-3402	CODIFICATION	85	3,671	4,178	5,000	4,200	5,000
01-411-3301	IT SERVICES & SUPPORT	2,083	2,683	6,302	3,000	5,958	4,000
	<i>Total Professional Services</i>	4,110	6,735	10,480	8,000	10,158	9,000
01-411-2100	ELECTRICITY	-	3,797	3,974	4,880	3,741	2,651
01-411-3002	ELECTIONS EXPENSE	9,464	981	1,034	2,500	2,300	10,000
01-411-3401	RECORDS PRESERVATION	-	-	5,749	2,000	1,000	1,000
01-411-3403	FILING FEES	-	16	39	-	275	500
01-411-4110	SEWER	-	120	162	175	150	113
01-411-4303	BUILDING MAINTENANCE	1,173	4,856	2,980	1,200	1,200	1,429
01-411-4304	ALARMS MONITORING	-	194	268	620	317	275
01-411-5100	POSTAGE	18	363	720	550	710	662
01-411-5111	CITY CLERK/SLEUTH SOFTWARE	1,000	-	-	-	-	-
01-411-5200	LIABILITY INSURANCE	109	92	76	105	105	187
01-411-5300	TELEPHONE	431	2,530	1,309	1,300	1,445	2,000
01-411-5410	CLASSIFIEDS	236	293	358	3,000	300	1,000
01-411-5420	LEGAL PUBLICATIONS	297	1,044	1,052	-	-	-
01-411-5611	CREDIT CARD PROCESSING FEES	-	104	47	200	100	100
01-411-5700	SUBSCRIPTIONS & MEMBERSHIPS	-	196	254	200	200	250
01-411-5800	TRAVEL	-	10	-	-	-	-
01-411-6000	MISC EXPENSE	-	-	-	-	-	-
01-411-6110	OFFICE SUPPLIES & SMALL EQUIP	338	544	269	685	575	1,000
01-411-6111	STATIONARY/FORMS	160	445	49	350	-	250
01-411-6112	PHOTOCOPIER CHARGES	-	764	1,019	850	1,250	1,222
01-411-6114	SOFTWARE	345	150	60	185	-	350
	<i>Total Operating Expenses</i>	13,572	16,499	19,419	18,800	13,668	22,989
01-411-7430	FURNITURE AND FIXTURES	-	243	-	-	-	-
01-411-7431	COMPUTERS & SOFTWARE	-	-	-	3,750	2,745	-
	<i>Total Capital Outlay</i>	-	243	-	3,750	2,745	-
	<b>CITY CLERK TOTALS</b>	18,958	86,338	106,814	113,296	107,631	116,469

**JUDICIAL DEPARTMENT  
2013 Budget**

Program Goal

The Judicial Department/Municipal Court provides equal access, professional and impartial treatment and just resolution of all Court matters to all individuals who come before the Court with integrity.

The City Council appoints the Municipal Judge on a bi-annual basis and the Court Clerk is an employee of the City. Court is held twice per month at the discretion of the Judge. The Court Clerk provides administrative and related support for the Judge during Court sessions, prepares all required paperwork and tracks and maintains all tickets and cases throughout the month.

Budget Allowance/Explanation

The Judicial/Municipal Court budget provides for the operation of the municipal court and is allocated at \$55,759 in 2013. This is an 11% (\$5,549) increase over the 2012 budget. This increase is a result of allocating money for general services within the department. The Judicial Department budget allocates funds for the salaries of the Court Clerk and Judge and as well funds for the Municipal Court Attorney's contract which is a flat rate of \$600 per month regardless of case load. Also allocated are payroll taxes, insurance costs and minimal supplies.

Personnel Funded in 2013

Judge	\$ 8,820
<u>Court Clerk</u>	<u>\$17,725</u>
<i>Total Funded</i>	\$26,545

**2013 ADOPTED BUDGET  
JUDICIAL DEPARTMENT**

ACCOUNT	ACCOUNT DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 ADOPTED	2012 REVISED	2013 PROPOSED
01-412-1100	SALARIES & WAGES	26,167	26,280	25,849	26,700	26,438	26,545
01-412-2100	HEALTH/DENTAL/VISION/LIFE/D&S	1,450	1,557	1,639	2,025	2,086	2,081
01-412-2200	FICA & MEDICARE	1,966	1,968	1,979	2,050	1,972	2,030
01-412-2210	SUTA	25	34	51	80	72	80
01-412-2300	401K RETIREMENT	662	662	675	675	676	710
01-412-2600	WORKER'S COMPENSATION	565	616	521	914	864	649
01-412-2400	TRAINING	70	100	20	100	50	100
	<i>Total Personnel Expenses</i>	<u>30,906</u>	<u>31,217</u>	<u>30,734</u>	<u>32,545</u>	<u>32,158</u>	<u>32,195</u>
01-412-3001	ATTORNEY/LEGAL	6,844	6,600	6,600	7,200	7,200	7,500
01-412-3301	IT MAINTENANCE	-	1,355	5,385	6,750	6,497	4,000
	<i>Total Professional Services</i>	<u>6,844</u>	<u>7,955</u>	<u>11,985</u>	<u>13,950</u>	<u>13,697</u>	<u>11,500</u>
01-412-3330	MUNICIPAL COURT EXPENSE	421	-	108	-	425	350
01-412-4100	ELECTRICITY	-	-	-	500	500	2,651
01-412-4110	SEWER	-	-	-	175	175	113
01-412-4303	BUILDING MAINTENANCE	-	-	-	-	-	1,429
01-412-5100	POSTAGE	-	-	-	550	550	662
0-412-5200	LIABILITY INSURANCE	109	92	102	105	105	187
01-412-5300	TELEPHONE	-	-	-	-	906	2,000
01-412-6110	OFFICE SUPPLIES	-	-	-	-	-	1,000
01-412-6111	STATIONARY/FORMS	-	233	-	350	450	500
01-412-6112	PHOTOCOPIER CHARGES	383	47	-	850	850	1,222
01-412-6114	SOFTWARE	-	-	-	-	-	350
01-412-5611	CREDIT CARD PROCESSING FEES	157	374	388	500	416	600
01-412-6110	OFFICE SUPPLIES	2,557	1,584	1,065	685	750	1,000
	<i>Total Operating Expenses</i>	<u>3,627</u>	<u>2,330</u>	<u>1,663</u>	<u>3,715</u>	<u>5,127</u>	<u>12,064</u>
	<b>JUDICIAL DEPARTMENT TOTALS</b>	<b>41,376</b>	<b>41,502</b>	<b>44,382</b>	<b>50,210</b>	<b>50,982</b>	<b>55,759</b>

CITY MANAGER  
GENERAL ADMINISTRATION  
2013 Budget

Program Goal

The City Manager provides professional administration of the policies and objectives established by the Mayor and City Council, develops alternative solutions to community problems for Council consideration and plans programs that meet the future public needs of the City. The City Manager also coordinates the City's budget process and serves as the Human Resources coordinator.

Budget Allowance/Explanation

The City Manager's budget for 2013 is \$826,631, an increase of 4% (\$30,959) from the 2012 budget allocation. This department allocates funds for lawsuits and general and specific legal services. A significant portion of the increase of prior year is related to legal service allocations. This department also allocates funds for City Council and Citizen based programs such as Public Education. Both of these areas also contributed to the department's increase over prior year.

Contract employees under Professional Services include: City Attorney

Personnel Funded in 2013

City Manager	\$114,444
Mayor*	\$ 8,400
<u>Alderman (4)*</u>	<u>\$ 25,625</u>
<i>Total Funded</i>	\$148,469

*\*While considered personnel under the City Charter, the Mayor and Council are personnel for federal taxing purposes only.*

2013 ADOPTED BUDGET  
CITY MANAGER/GEN. ADMINISTRATION

ACCOUNT	ACCOUNT DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 ADOPTED	2012 REVISED	2013 PROPOSED
01-413-1100	SALARIES	130,632	201,294	118,200	112,200	112,200	114,444
01-413-2100	HEALTH/DENTAL/VISION/LIFE/D&I	10,354	8,286	15,779	17,050	17,476	18,775
01-413-2200	FICA & MEDICARE	8,631	11,499	8,306	8,600	8,525	8,755
01-413-2210	SUTA	293	427	440	350	390	343
01-413-2300	401K	2,601	3,043	4,365	5,866	-	4,578
01-413-2310	457	2,601	3,043	-	-	-	-
01-413-2400	TRAINING/CONFERENCES	1,999	654	12	2,000	2,000	2,000
01-413-2600	WORKER'S COMPENSATION	3,483	3,814	3,201	4,901	4,630	3,706
01-413-2901	CAR ALLOWANCE/MILEAGE	-	-	-	-	-	3,000
	<i>Total Personnel Services</i>	<u>160,593</u>	<u>232,060</u>	<u>150,303</u>	<u>150,967</u>	<u>145,221</u>	<u>155,601</u>
01-413-1101	MAYOR & COUNCIL SALARIES	30,256	30,372	29,464	30,900	30,840	34,025
01-413-2201	FICA & MEDICARE	2,315	2,324	2,288	2,400	2,360	2,603
01-413-2402	COUNCIL CONFERENCES	3,370	3,066	2,349	3,000	3,008	3,000
01-413-2900	EMPLOYEE APPRECIATION	-	20	69	-	-	-
01-413-3211	BOARDS & COMMISSIONS STIPEND	1,000	250	200	2,100	1,450	2,000
01-413-5990	COUNCIL DISCRETIONARY	979	2,083	164,214	5,000	5,000	5,000
01-413-5991	PUBLIC EDUCATION	15,860	7,266	7,500	10,000	10,000	15,000
01-413-5992	SENIOR CITIZEN SERVICES	-	-	-	-	-	-
01-413-5993	WORKING ADULT PROGRAM	-	-	-	-	-	-
01-413-5998	DONATION TO GILPIN SCHOOL	-	-	-	-	-	-
	<i>Total Council</i>	<u>53,779</u>	<u>45,381</u>	<u>206,084</u>	<u>53,400</u>	<u>52,658</u>	<u>61,628</u>
01-413-3300	OTHER PROFESSIONAL SERVICES	20,366	19,330	-	-	-	-
01-413-3301	IT SERVICES & SUPPORT	2,268	3,350	6,357	3,000	3,875	4,000
01-413-3330	CITY ATTORNEY	30,603	87,099	112,653	70,000	121,100	85,000
01-413-3338	BURG SIMPSON LAWSUIT	19,502	13,502	-	-	-	-
01-413-3339	YOUNG SETTLEMENT	43,768	3,201	-	-	-	-
01-413-3340	NUBLADO LITIGATION	76	-	-	-	-	-
01-413-3341	SPECIAL LEGAL COUNSEL	-	-	-	15,000	25,000	15,000
01-413-4305	ELEVATOR CONTRACT	-	-	-	6,000	8,616	8,616
	<i>Total Professional Services</i>	<u>116,583</u>	<u>126,482</u>	<u>119,010</u>	<u>94,000</u>	<u>158,591</u>	<u>112,616</u>
01-413-4100	ELECTRICITY	3,686	5,156	4,626	5,320	6,077	2,651
01-413-4101	CCC IGA EMERGENCY SERVICES	25,306	-	-	-	-	-
01-413-4110	SEWER	194	171	323	175	218	113
01-413-4303	BUILDING MAINTENANCE	3,016	9,726	7,655	1,200	1,538	1,429
01-413-4304	ALARMS MONITORING	-	194	268	620	317	275
01-413-4400	BLM LAND LEASE	-	-	-	250	-	-
01-413-4410	RENTAL EXPENSE-BUS STOP	1,067	1,733	1,600	1,600	1,600	1,600
01-413-4420	TOLLGATE DEVICE FEE REBATE	473,763	454,157	453,736	457,775	435,098	450,197
01-413-5100	POSTAGE	816	655	719	600	708	662

**2013 ADOPTED BUDGET**  
**CITY MANAGER/GEN. ADMINISTRATION**

ACCOUNT	ACCOUNT DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 REVISED	2012 PROPOSED	2012 REVISED	2013 PROPOSED
01-413-5200	LIABILITY INSURANCE	1,347	1,190	4,090	105	1,928	187
01-413-5201	LIABILITY INSURANCE DEDUCTIBLES	2,000	-	1,000	2,000	3,000	3,000
01-413-5300	TELEPHONE	4,353	2,965	1,356	1,300	1,500	2,000
01-413-5301	CELLULAR PHONES	635	659	640	540	471	550
01-413-5410	CLASSIFIEDS	99	1,985	80	150	150	300
01-413-5700	SUBSCRIPTIONS & MEMBERSHIPS	10,105	10,442	9,965	10,000	6,021	12,000
01-413-5800	TRAVEL/MEALS	-	3,570	3,031	4,500	5,400	4,000
01-413-5997	MANAGER'S DISCRETIONARY	-	-	8,018	5,000	5,000	15,000
01-413-6000	MISC EXPENSE	658	197	1,094	500	-	-
01-413-6110	OFFICE SUPPLIES	1,619	1,146	607	685	515	1,000
01-413-6111	STATIONARY/FORMS	1,352	552	261	200	100	250
01-413-6112	PHOTOCOPIER CHARGES	1,114	951	1,049	850	1,251	1,222
01-413-6114	SOFTWARE	1,968	198	550	185	1,074	350
	<i>Total Operating Expenses</i>	<u>533,097</u>	<u>495,647</u>	<u>500,668</u>	<u>493,555</u>	<u>471,966</u>	<u>496,786</u>
01-413-7430	FURNITURE AND FIXTURES	-	-	-	-	-	-
01-413-7431	COMPUTERS & SOFTWARE	-	-	-	3,750	3,750	-
	<i>Total Capital Outlay</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,750</u>	<u>3,750</u>	<u>-</u>
	<b>CITY MANAGER/GEN ADMIN TOTALS</b>	<b>864,052</b>	<b>899,570</b>	<b>976,065</b>	<b>795,672</b>	<b>832,186</b>	<b>826,631</b>



**FINANCE DEPARTMENT  
2013 Budget**

Program Goal

The Finance Department maintains a fiscally sound government organization that conforms to legal requirements and generally accepted accounting principals (GAAP), provides effective treasury management, provides an effective debt management program, develops and maintains the annual budget in conjunction with the City Manager, processes payroll and utility billing and provides financial advisory services for all city departments and administers all employee benefits.

Budget Allowance/Explanation

The Finance Department's budget allocation for 2013 is \$191,433 a 3% (\$5,811) increase over the 2012 allocation. This increase is related almost solely to an increase in personnel costs as a result of the 2% cost of living and possible 3% merit increases. Allocations in this department include salaries for the Finance Director and Finance Clerk, funding for the 2012 audit, standard operating costs such as utilities and office supplies.

Personnel Funded in 2013

Finance Director	\$ 87,609
<u>Finance Clerk</u>	<u>\$ 26,051</u>
<i>Total Salaries Funded</i>	<i>\$113,660</i>

**2013 ADOPTED BUDGET  
FINANCE DEPARTMENT**

ACCOUNT	ACCOUNT DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 ADOPTED	2012 REVISED	2013 PROPOSED
01-415-1100	SALARIES & WAGES	106,849	106,927	108,788	108,250	108,440	113,660
01-415-1101	EVENT COORDINATION	-	-	5,000	1,000	1,000	-
01-415-2100	HEALTH/DENTAL/VISION/LIFE/D&	12,806	13,194	14,993	13,900	14,838	13,880
01-415-2200	FICA & MEDICARE	8,355	8,174	8,166	8,300	8,188	8,695
01-415-2210	SUTA	212	217	481	325	335	341
01-415-2300	401K	3,909	2,247	1,388	2,800	3,465	4,546
01-415-2400	TRAINING	1,632	215	98	2,000	1,500	2,500
01-415-2600	WORKER'S COMPENSATION	2,383	2,517	2,425	3,707	3,505	3,027
	<i>Total Personnel Services</i>	<u>136,146</u>	<u>133,491</u>	<u>141,339</u>	<u>140,282</u>	<u>141,271</u>	<u>146,649</u>
01-415-3220	ACCOUNTING/AUDITORS	27,500	27,500	19,900	22,000	19,000	22,000
01-415-3301	IT SERVICES & SUPPORT	2,423	2,978	6,402	3,000	5,958	4,000
	<i>Total Professional Services</i>	<u>29,923</u>	<u>30,478</u>	<u>26,302</u>	<u>25,000</u>	<u>24,958</u>	<u>26,000</u>
01-415-2100	ELECTRICITY	3,597	4,789	3,974	4,570	3,745	2,651
01-415-4110	SEWER	194	170	162	175	145	113
01-415-4303	BUILDING MAINTENANCE	1,620	4,881	2,976	1,200	1,065	1,429
01-415-4304	ALARMS MONITORING	-	194	268	620	317	275
01-415-5100	POSTAGE	790	323	719	550	710	662
01-415-5110	COMPUTER NETWORK AGREEMENT	2,795	2,830	2,795	2,800	2,795	2,795
01-415-5200	LIABILITY INSURANCE	109	92	102	105	105	187
01-415-5300	TELEPHONE	2,521	2,915	1,420	1,300	1,895	2,000
01-415-5410	CLASSIFIEDS	-	-	-	150	100	250
01-415-5600	TREASURER'S FEES	521	434	549	850	575	650
01-415-5610	BANK CHARGES	966	1,046	1,592	1,500	2,055	1,500
01-415-5611	CREDIT CARD PROCESSING FEES	79	57	142	300	150	400
01-415-5700	SUBSCRIPTIONS & MEMBERSHIPS	193	1,495	340	250	690	800
01-415-5800	TRAVEL	448	207	129	-	-	-
01-415-6110	OFFICE SUPPLIES	1,441	907	1,516	685	2,445	1,000
01-415-6111	STATIONARY/FORMS	119	344	484	500	500	500
01-415-6112	PHOTOCOPIER CHARGES	1,114	950	1,049	850	1,250	1,222
01-415-6114	SOFTWARE	734	240	155	185	60	350
	<i>Total Operating Expenses</i>	<u>17,242</u>	<u>21,874</u>	<u>18,372</u>	<u>16,590</u>	<u>18,602</u>	<u>16,784</u>
01-415-7430	FURNITURE AND FIXTURES	-	-	-	-	-	-
01-415-7431	COMPUTERS & SOFTWARE	-	-	-	3,750	3,850	2,000
	<i>Total Capital Outlay</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,750</u>	<u>3,850</u>	<u>2,000</u>
	<b>FINANCE DEPT TOTALS</b>	<b>183,311</b>	<b>185,843</b>	<b>186,013</b>	<b>185,622</b>	<b>188,681</b>	<b>191,433</b>

COMMUNITY DEVELOPMENT DEPARTMENT  
2013 Budget

Program Goals

The Community Development Department is responsible for reviewing land use applications through site improvement plans, providing information to the public regarding zoning, set back requirements, historical preservation and allowable uses. It is also within this department's scope to administer and maintain the City's comprehensive plan, design guidelines and historical preservation grant program. Department staff is also responsible for issuing building permits and contractor's licenses, coordinating building inspections and acting as a liaison between the City and potential development projects. It is this department's duty to provide and manage a proactive planning program that promotes economic vitality and historical preservation.

Budget Allowance/Explanation

The Community Development Department's 2013 budget allocation is \$170,944, an increase of 33% (\$41,951) over the 2012 allocation. This increase is due primarily to funding allocations for professional services that may be needed related to current and/or planned projects that the City hopes to undertake in 2013. The Planning Department allocates personnel costs for only the Planning Director. As the Planning Director also serves as the Historic Preservation Officer of the City, 25% of this position's salary is allocated in the Historic Preservation Fund.

Personnel Funded in 2013

75% from Community Devel.	\$73,238
<u>25% from Historic Preservation</u>	<u>\$24,412</u>
<b>Community Development Dir. Total</b>	<b>\$97,650</b>
<i>Total Funded from Community Devel.</i>	<i>\$73,238</i>

2013 ADOPTED BUDGET  
COMMUNITY DEVELOPEMENT

ACCOUNT	ACCOUNT DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 ADOPTED	2012 REVISED	2013 PROPOSED
01-419-1100	SALARIES & WAGES	71,011	71,064	95,989	72,160	84,695	73,238
01-419-2100	HEALTH/DENTAL/VISION/LIFE/D&I	8,949	7,813	8,924	4,500	7,878	7,845
01-419-2200	FICA & MEDICARE	5,401	5,716	7,006	5,520	6,425	5,605
01-419-2210	SUTA	118	113	219	230	215	220
01-419-2300	401K	1,317	2,503	140	2,880	3,190	2,930
01-419-2400	TRAINING	-	300	-	1,000	250	1,000
01-419-2600	WORKER'S COMPENSATION	1,827	1,678	1,582	2,471	5,910	1,768
	<i>Total Personnel Services</i>	<u>88,623</u>	<u>89,187</u>	<u>113,860</u>	<u>88,762</u>	<u>108,563</u>	<u>92,605</u>
01-419-3301	IT SERVICES & SUPPORT	2,213	2,683	6,302	6,750	6,750	4,000
01-419-3302	PLANNING PROJECTS/STUDIES*	-	150	7,419	-	-	20,000
01-419-3401	PLANNING AND ENGINEERING	1,743	4,669	3,454	-	53,685	10,000
01-419-3402	REIMBURSABLE PLANNING EXP	9,234	2,921	30,518	5,000	5,000	10,000
01-419-3403	CONTRACT SERVICES	2,216	3,065	100	100	100	100
01-419-3404	DESIGN REVIEW FEES	7,500	3,382	-	5,000	2,500	5,000
01-419-3405	PLAN REVIEW	-	-	7,749	-	1,138	2,500
01-419-4305	BUILDING PERMITS	13,482	12,462	14,591	10,500	5,000	15,000
	<i>Total Professional Services</i>	<u>36,388</u>	<u>29,332</u>	<u>70,133</u>	<u>27,350</u>	<u>74,173</u>	<u>66,600</u>
01-419-2100	ELECTRICITY	3,085	4,789	3,540	4,071	3,745	2,651
01-419-4110	SEWER	194	171	162	175	145	113
01-419-4303	BUILDING MAINTENANCE	1,620	5,107	2,854	1,200	1,065	1,429
01-419-4304	ALARMS MONITORING	-	194	298	620	320	275
01-419-5100	POSTAGE	790	441	719	550	710	662
01-419-5200	LIABILITY INSURANCE	109	92	102	105	120	187
01-419-5300	TELEPHONE	2,700	3,354	1,567	1,690	1,445	2,000
01-419-5410	CLASSIFIEDS	125	948	1,661	700	400	500
01-419-5611	CREDIT CARD PROCESSING FEES	93	352	386	300	350	350
01-419-5700	SUBSCRIPTIONS & MEMBERSHIPS	-	726	10	1,500	1,000	1,000
01-419-6110	OFFICE SUPPLIES	838	613	1,833	685	630	1,000
01-419-6111	STATIONARY/FORMS	3	57	116	250	105	-
01-419-6112	PHOTOCOPIER CHARGES	1,900	1,775	2,320	850	1,427	1,222
01-419-6114	SOFTWARE	345	150	-	185	-	350
01-419-7430	FURNITURE & FIXTURES	-	674	-	-	-	-
	<i>Total Operating Expenses</i>	<u>11,802</u>	<u>19,443</u>	<u>15,568</u>	<u>12,881</u>	<u>11,462</u>	<u>11,739</u>
	<b>COMMUNITY DEVELOPMENT TOTALS</b>	<b>136,813</b>	<b>137,962</b>	<b>199,561</b>	<b>128,993</b>	<b>194,198</b>	<b>170,944</b>

**POLICE DEPARTMENT  
2013 Budget**

Program Goal

The Police Department provides the community with a law enforcement system that integrates and uses all departmental, civic and community resources for police services and protection of the lives and property of our citizens and visitors.

Budget Allowance/Explanation

The Police Department's 2013 budget request is \$757,893, an increase of 28% (\$167,548) over the 2012 budget. This significant increase is due primarily to increases in personnel allocations. These increases are related to the hiring of one new Full-Time Police Officer as well as changes that were made to personnel during 2012. Capital outlay expenditures such as lease purchase payments, pole mounted radar signs and trailers are funded as well.

Personnel Funded in 2013

Police Chief	\$ 87,127	
Sergeant	\$ 67,200	
Sergeant	\$ 43,931	<i>Not full-time</i>
Officer	\$ 62,157	
Officer/Detective	\$ 49,140	
Officer	\$ 47,480	
Officer	\$ 45,219	
Officer	\$ 45,143	<i>New Position</i>
<u>Total Funded</u>	<u>\$447,397</u>	

**2013 ADOTPED BUDGET  
POLICE DEPARTMENT**

ACCOUNT	ACCOUNT DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 ADOPTED	2012 REVISED	2013 PROPOSED
01-421-1100	SALARIES & WAGES	250,381	247,110	297,832	280,100	322,735	447,397
01-421-1300	OVERTIME	3,896	10,262	7,464	1,000	3,500	5,000
01-421-2901	UNIFORM CLEANING ALLOW	1,456	1,456	1,862	-	1,540	-
01-421-2100	HEALTH/DENTAL/VISION/LIFE/D&D	30,884	25,066	30,363	38,850	46,292	51,570
01-421-2200	FICA & MEDICARE	4,672	4,413	4,710	4,380	6,896	6,487
01-421-2210	SUTA	445	455	802	840	934	1,342
01-421-2310	457	3,267	3,276	5,464	6,950	7,985	14,109
01-421-2320	FPPA	19,227	19,297	22,421	22,000	24,550	35,792
01-421-2400	TRAINING	719	1,792	154	2,500	1,000	3,500
01-421-2401	CONFERENCES	-	-	-	4,000	2,000	3,000
01-421-2600	WORKER'S COMPENSATION	4,198	5,798	6,287	9,593	9,065	11,205
	<i>Total Personnel Services</i>	<u>319,145</u>	<u>318,925</u>	<u>377,359</u>	<u>370,213</u>	<u>426,497</u>	<u>579,402</u>
01-421-3301	IT SERVICES & SUPPORT	2,213	3,150	6,377	3,000	6,650	4,000
01-421-3400	BH IGA PD COVERAGE	4,200	750	-	-	-	-
01-421-5901	BLOOD ALCOHOL TESTING	-	720	484	500	250	500
01-421-6122	ANIMAL CONTROL	65	12	-	250	250	250
01-421-5900	VICTIM SERVICES	2,000	2,000	2,000	3,000	3,000	3,000
	<i>Total Professional Services</i>	<u>8,478</u>	<u>6,632</u>	<u>8,861</u>	<u>6,750</u>	<u>10,150</u>	<u>7,750</u>
01-421-3300	EQUIPMENT REPAIR	-	810	-	1,000	-	2,000
01-421-4100	ELECTRICITY	5,239	6,116	4,835	5,560	3,745	2,651
01-421-4110	SEWER	194	169	162	175	145	113
01-421-4303	BUILDING MAINTENANCE	1,591	10,140	4,253	1,200	1,065	1,429
01-421-4304	ALARMS MONITORING	861	194	268	620	317	275
01-421-4309	VEHICLE MAINTENANCE	1,186	5,701	12,696	8,000	12,000	5,000
01-421-5100	POSTAGE	880	571	810	550	504	662
01-421-5111	SLEUTH SUPPORT	2,325	4,156	3,960	4,500	4,500	4,500
01-421-5200	LIABILITY INSURANCE	297	638	3,151	157	2,160	351
01-421-5300	TELEPHONE	7,022	7,204	4,305	4,585	5,000	2,000
01-421-5301	CELL PHONES	2,245	3,246	3,427	3,000	3,000	5,880
01-421-5410	CLASSIFIEDS	520	62	350	150	175	250
01-421-5410	RECRUITMENT	-	-	175	500	5,365	500
01-421-5500	PRINTING	151	-	-	3,500	3,200	1,500
01-421-5700	DUES & SUBSCRIPTIONS	332	1,402	315	1,500	1,000	1,500
01-421-6000	MISCELLANEOUS/ EMER FOOD & HOUSIN	-	50	-	1,000	1,300	1,000
01-421-6107	RADIO EQUIPMENT	-	(17)	-	500	2,000	5,000
01-421-6109	EQUIPMENT & SUPPLIES	2,916	3,225	4,776	3,000	3,000	12,000
01-421-6110	OFFICE SUPPLIES	1,019	939	2,413	685	1,800	1,500
01-421-6111	STATIONARY/FORMS	-	161	106	350	350	500
01-421-6112	PHOTOCOPIER CHARGES	1,114	950	1,049	850	1,250	1,222
01-421-6113	UNIFORMS	1,474	2,170	3,444	5,000	6,000	4,500
01-421-6114	SOFTWARE/INTERNET	2,011	328	172	250	14,513	350

**2013 ADOTPED BUDGET  
POLICE DEPARTMENT**

ACCOUNT	ACCOUNT DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 REVISED	2012 ADOPTED	2012 REVISED	2013 PROPOSED
01-421-6121	FIREARMS	596	95	2,515	8,000	10,660	8,000
01-421-6123	PROTECTIVE EQUIPMENT	760	2,276	-	1,500	1,500	2,500
01-421-6260	GAS AND OIL	9,399	-	13,932	11,800	11,800	14,000
01-421-6400	BOOKS	799	678	721	1,200	600	800
01-421-8001	PRISONER EXPENSE	-	-	-	500	250	4,000
	<i>Total Operating Expenses</i>	<u>42,930</u>	<u>51,264</u>	<u>67,835</u>	<u>69,632</u>	<u>97,199</u>	<u>83,983</u>
01-421-7410	VMS BOARD	-	-	-	50,000	2,370	-
01-421-7415	TASERS	-	-	-	-	-	6,000
01-421-7420	LEASE-PURCHASE PAYMENTS	-	-	-	40,000	33,758	33,758
01-421-7430	FURNITURE AND FIXTURES	-	-	-	-	-	1,500
01-421-7431	COMPUTERS AND SOFTWARE	-	-	100	3,750	6,866	8,500
01-421-7432	EMERGENCY EQUIPMENT-VEHICLES	-	-	-	50,000	60,000	1,000
01-421-7434	POLE MNTD SPEED SIGNS	64	1,950	-	-	-	16,000
01-421-7435	LICENSE PLATE READER	-	-	-	-	-	-
01-421-7436	TRAILERS	-	-	-	-	-	20,000
	<i>Total Capital Outlay</i>	<u>64</u>	<u>1,950</u>	<u>100</u>	<u>143,750</u>	<u>102,994</u>	<u>86,758</u>
	<b>POLICE DEPARTMENT TOTALS</b>	<b>370,618</b>	<b>378,771</b>	<b>454,155</b>	<b>590,345</b>	<b>636,840</b>	<b>757,893</b>



**FIRE DEPARTMENT  
2013 Budget**

Program Goal

The Fire Department provides volunteer fire/emergency service to the community through fire protection, fire control and public education services.

Budget Allowance/Explanation

The Fire Department's 2013 budget request is \$349,355, a decrease of 24% (\$110,154) from 2012. This substantial decrease is due to the elimination of funding for the department's radio equipment upgrade. The project was started and completed in 2012 and no further funding is necessary.

Personnel Funded in 2013

Fire Chief	\$70,790
Volunteer Firefighters	\$ 5,915
<i>Total Funded</i>	\$76,705

## 2013 ADOPTED BUDGET

FIRE DEPARTMENT

ACCOUNT	ACCOUNT DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 ADOPTED	2012 REVISED	2013 PROPOSED
01-422-1100	SALARIES & WAGES	66,349	66,517	67,419	67,420	67,420	70,790
01-422-1110	LENGTH OF SERVICE PLAN	7,247	4,532	5,403	8,000	6,475	5,915
01-422-2100	HEALTH/DENTAL/VISION/LIFE/D&D	1,042	1,074	1,143	1,100	2,228	2,060
01-422-2200	FICA & MEDICARE	1,665	1,094	996	1,000	1,000	1,030
01-422-2210	SUTA	106	274	168	210	185	200
01-422-2310	457	2,655	2,657	2,697	2,700	2,696	2,835
01-422-2320	FPPA	5,309	5,313	5,393	5,400	5,395	5,665
01-422-2321	FPPA VOLUNTEERS	7,600	7,600	7,600	7,600	7,600	7,600
01-422-2400	TRAINING	5,005	7,279	5,710	5,000	5,000	5,000
01-422-2600	WORKER'S COMPENSATION	1,151	1,568	1,969	2,309	2,182	1,732
	<i>Total Personnel Services</i>	<u>98,129</u>	<u>97,908</u>	<u>98,498</u>	<u>100,739</u>	<u>100,181</u>	<u>102,827</u>
01-422-3301	IT SERVICES & SUPPORT	-	-	-	3,000	2,000	4,000
01-420-5001	DISPATCH CONTRACT	30,000	-	60,000	30,000	30,000	30,000
01-420-5002	AMBULANCE CONTRACT	125,193	153,000	153,000	155,000	155,000	151,668
	<i>Total Professional Services</i>	<u>155,193</u>	<u>153,000</u>	<u>213,000</u>	<u>188,000</u>	<u>187,000</u>	<u>185,668</u>
01-422-4100	ELECTRICITY	2,859	2,929	3,111	3,578	2,985	2,651
01-422-4110	SEWER	-	-	-	175	175	113
01-422-4302	SMALL EQUIPMENT MAINTENANCE	198	2,145	912	2,500	1,135	1,500
01-422-4303	BUILDING MAINTENANCE	224	-	57	1,000	500	1,000
01-422-4309	FIRE TRUCK MAINTENANCE	20,909	27,595	15,792	12,000	25,000	15,000
01-422-5100	POSTAGE	90	-	-	550	250	662
01-422-5200	LIABILITY INSURANCE	163	1,623	151	157	240	234
01-422-5300	TELEPHONE	2,261	2,531	2,935	3,126	3,245	2,000
01-422-5301	CELL PHONES	595	446	460	400	475	1,000
01-422-5410	CLASSIFIEDS	-	-	-	250	200	250
01-422-5700	DUES & SUBSCRIPTIONS	1,202	1,610	2,115	2,500	2,000	2,100
01-422-6107	SUPPLIES & SMALL EQUIPMENT	1,557	3,248	3,529	3,000	3,000	3,000
01-422-6109	FIRE STATION EQUIPMENT	-	-	299	2,000	1,500	1,000
01-422-6110	OFFICE SUPPLIES	689	146	459	685	500	500
01-422-6112	PHOTOCOPIER CHARGES	-	-	-	850	300	-
01-422-6113	UNIFORMS	144	2,296	1,145	2,500	2,145	2,000
01-422-6114	SOFTWARE/INTERNET	1,040	1,169	1,252	1,000	650	350
01-422-6123	SAFETY GEAR	6,421	12,875	-	10,000	7,000	7,000
01-422-6125	MEDICAL SUPPLIES	583	317	95	5,000	3,500	2,000
01-422-6126	FIRE SUPPLIES FOR TRUCKS	-	-	5,831	6,000	6,000	6,000
01-422-6127	HOSES AND NOZZLES	414	379	197	5,000	4,000	3,000
01-422-6128	FIREFIGHTER HEALTH & SAFETY	-	-	-	1,000	-	-
01-422-6129	FIRE EXTINGUISHERS	-	1,582	68	2,500	1,795	1,800
01-422-6130	HIRING PHYSICALS	-	-	-	500	200	200
01-422-6260	GAS AND OIL	3,511	-	6,630	6,000	5,000	6,000
01-422-6400	RADIO EQUIPMENT	-	-	-	1,500	1,500	1,500
	<i>Total Operating Expenses</i>	<u>42,858</u>	<u>60,891</u>	<u>45,038</u>	<u>73,770</u>	<u>73,295</u>	<u>60,860</u>

2013 ADOPTED BUDGET  
FIRE DEPARTMENT

ACCOUNT	ACCOUNT DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 REVISED	2012 PROPOSED	2012 REVISED	2013 PROPOSED
01-422-7432	RADIOS/RADIO EQUIPMENT	4,196	1,247	822	97,000	97,000	-
01-422-7433	TRUCK EXHAUST SYSTEM	-	-	-	-	-	-
	<i>Total Capital Outlay</i>	4,196	1,247	822	97,000	97,000	-
	<i>Audit Adjustment</i>						
	FIRE DEPARTMENT TOTAL	300,376	313,046	357,358	459,509	457,476	349,355



**PUBLIC WORKS DEPARTMENT  
2013 Budget**

Program Goal

The Public Works Department provides maintenance services for City facilities, coordinates public improvement projects, maintains the City's fleet of vehicular equipment, maintains the City's water system (Water Fund) and provides street maintenance and repair services including snow removal for the Central City Parkway and all in-city streets.

Budget Allowance/Explanation

The Public Works Department's 2013 budget request is \$1,678,160, a decrease of 3% (\$50,445) over the 2012 allocations. As many of the City Council's goals and objectives for 2013 revolve around infrastructure improvements, a great deal of the Department's funding allocation is to perform these infrastructure repair and replacement projects. These allocations include funding for streets and culverts, an increase in the allocation for paving and a contract with Sturgeon Lighting to perform maintenance work on the Parkway lights. Also funded in this budget are a variety of line items that were previously all funded under one line item. Staff felt that the expenditures within these line items were important enough to specifically identify within the budget. This budget also funds lease purchase payments for vehicles and/or equipment that was obtained in 2012 and \$30,000 for the purchase of further equipment or a vehicle to continue addressing the deferred maintenance of the department's capital assets.

Services and items allocated within this department are citizen curbside trash pick up, the Central City shuttle service, Central City Parkway maintenance expenses and other standard maintenance/service expenses.

Personnel Funded in 2013

Operations Director	\$ 92,400
Streets & Facilities Superintendent	\$ 68,250
Municipal Service Worker III	\$ 43,680
Municipal Service Worker III	\$ 40,989
Municipal Service Worker III	\$ 40,186
Municipal Service Worker II	\$ 39,902
Municipal Service Worker II	\$ 19,240*
Municipal Service Worker I	\$ 31,668
Municipal Service Worker I	\$ 31,668
Seasonal Worker	\$ 13,103
<u>Total Funded</u>	<u>\$421,086</u>

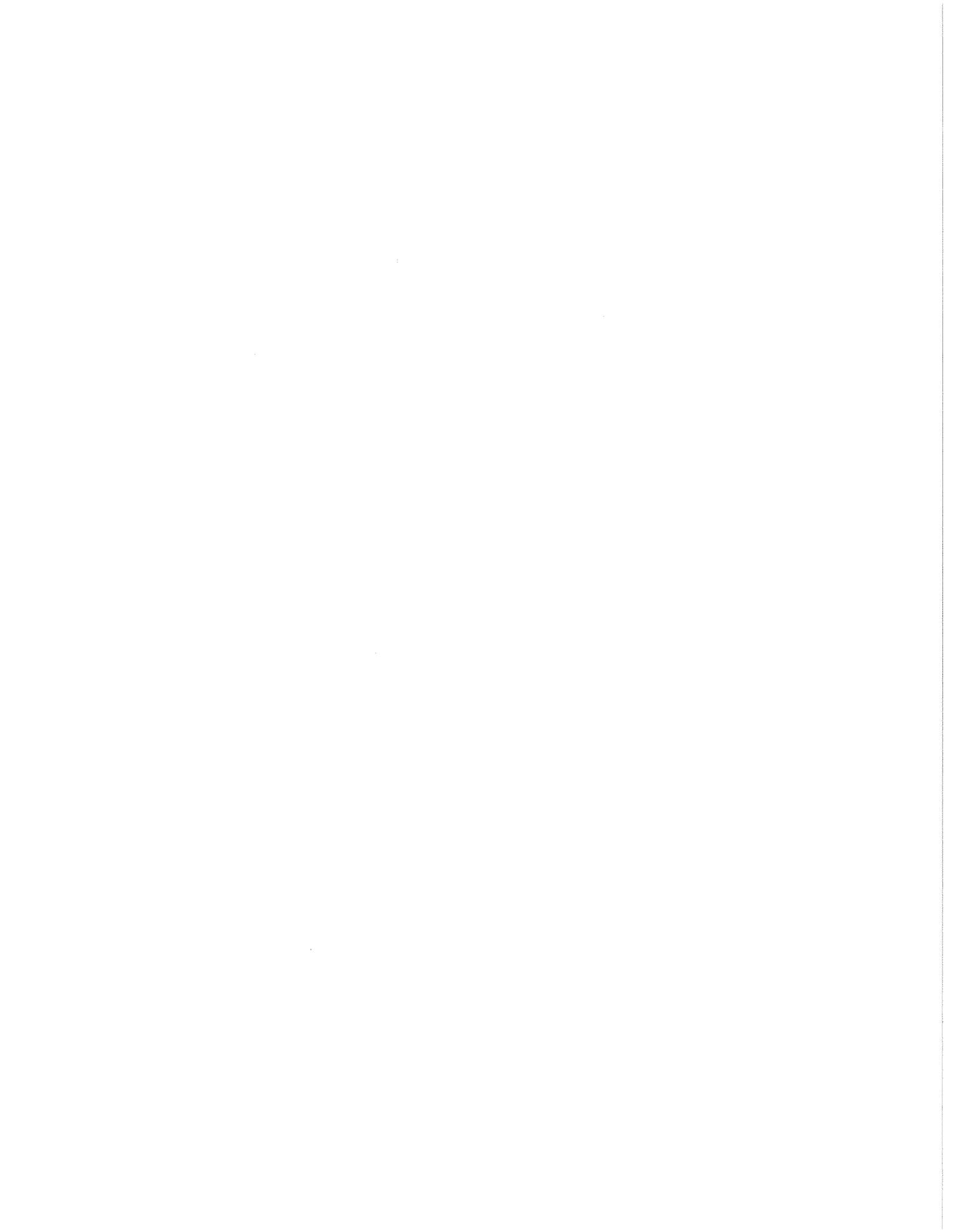
*\*New Full-Time position. 50% of wages and benefits will come from the Public Works Department and 50% will come from the Water Department.*

**2013 ADOPTED BUDGET**  
**PUBLIC WORKS/FLEET**

ACCOUNT	ACCOUNT DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 ADOPTED	2012 REVISED	2013 PROPOSED
01-431-1100	SALARIES & WAGES	317,156	331,029	413,928	452,128	399,312	421,086
01-431-1300	OVERTIME	24,062	9,539	8,755	6,000	3,000	5,500
01-431-2100	HEALTH/DENTAL/VISION/LIFE/D&D	79,761	92,954	102,333	120,774	104,634	94,851
01-431-2200	FICA & MEDICARE	617	427	31,051	1,311	30,127	32,213
01-431-2210	SUTA	26,172	25,434	1,242	33,440	1,321	1,263
01-431-2300	401K	6,230	7,695	12,142	17,485	13,095	16,820
01-431-2310	457	3,014	2,008	-	-	-	-
01-431-2400	TRAINING	99	732	852	2,000	1,600	2,500
01-431-2600	WORKER'S COMPENSATION	7,348	7,810	10,011	14,016	18,595	10,446
01-431-5800	TRAVEL	1	-	72	-	400	500
	<i>Total Personnel Services</i>	<u>464,461</u>	<u>477,628</u>	<u>580,386</u>	<u>647,154</u>	<u>572,084</u>	<u>585,179</u>
01-431-3301	IT SERVICES & SUPPORT	2,213	2,990	8,083	6,750	6,750	4,000
01-431-4210	RECYCLING	12,989	12,775	396	5,000	-	-
01-431-4211	CITY TRASH SERVICE	2,223	8,130	6,232	8,000	8,775	10,000
01-431-4212	CITIZEN TRASH SERVICE	38,149	39,715	46,460	42,500	50,000	50,000
	<i>Total Professional Services</i>	<u>55,574</u>	<u>63,610</u>	<u>61,171</u>	<u>62,250</u>	<u>65,525</u>	<u>64,000</u>
01-431-4100	ELECTRICITY	71,832	72,046	67,102	77,167	75,945	80,000
01-431-4110	SEWER & SANITATION	5,986	4,614	5,921	5,500	4,518	4,600
01-431-4303	BUILDING MAINTENANCE	9,946	9,006	6,099	6,500	5,865	5,000
01-431-4304	ALARMS MONITORING	-	194	268	620	2,500	275
01-431-4309	LIGHT EQUIPMENT REPAIR	15,221	17,146	28,576	10,000	12,000	10,000
01-431-4330	STREETS & CULVERTS	-	490	2,381	5,000	2,000	15,000
01-431-4331	STRIPING	2,665	2,715	3,910	5,000	2,790	5,000
01-431-4332	SMALL EQUIPMENT & TOOLS	947	221	5,768	2,500	20,000	15,000
01-431-4345	PARK MAINTENANCE	-	340	-	750	3,753	1,000
01-431-4420	EQUIPMENT RENTALS	-	177	1,147	1,000	7,085	2,500
01-431-5100	POSTAGE	622	247	565	550	525	662
01-431-5200	LIABILITY INSURANCE	49,447	40,982	47,108	45,444	46,550	59,264
01-431-5300	TELEPHONE	2,801	3,868	1,908	1,900	2,635	2,000
01-431-5301	CELL PHONE	2,914	3,697	3,619	3,000	3,350	3,500
01-431-5401	SUMMER FLOWERS	-	2,696	1,599	3,500	3,915	4,000
01-431-5402	HOLIDAY DECORATIONS	528	1,202	712	5,000	2,500	4,000
01-431-5403	BANNERS	1,852	-	-	-	429	3,000
01-431-5410	CLASSIFIEDS	25	654	1,234	-	500	250
01-431-5700	DUES & SUBSCRIPTIONS	25	-	-	1,500	1,500	1,500
01-431-6110	OFFICE SUPPLIES	970	897	1,024	685	2,500	1,200
01-431-6111	STATIONARY/FORMS	-	57	116	100	150	100
01-431-6112	PHOTOCOPIER CHARGES	1,114	950	1,049	850	1,250	1,222
01-431-6113	UNIFORMS	-	169	3,514	2,000	3,845	3,000
01-431-6114	SOFTWARE	825	658	11,749	450	1,165	350
01-431-6116	MODULAR TRAILER	-	-	3,669	3,639	2,000	2,800
01-431-6117	SAFETY EQUIPMENT	-	-	-	-	-	5,000
01-431-6261	FUEL TANK MAINTENANCE	-	-	-	-	-	5,000
01-431-6262	ROUTINE AUTO PARTS/SUPPLIES	-	-	-	-	-	6,000
01-431-6501	SAND, GRAVEL & ASPHALT	7,073	22,015	30,881	16,000	15,500	15,000

**2013 ADOPTED BUDGET  
PUBLIC WORKS/FLEET**

ACCOUNT	ACCOUNT DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 REVISED	2012 ADOPTED	2012 REVISED	2013 PROPOSED
01-431-6502	SIGNS	1,614	2,216	724	500	1,800	4,000
01-431-6503	PAVING MATERIALS	1,047	17,270	17,837	10,000	10,000	50,000
01-431-6504	MECHANIC SERVICES/PREVENTITIVE	-	-	-	20,000	-	-
	<i>Total Operating Expenses</i>	179,668	206,769	248,480	229,156	236,570	310,223
01-431-7302	STRIPING	3,433	1,013	-	5,000	500	-
01-431-7303	SAND & SALT	27,376	20,907	25,225	35,000	25,000	30,000
01-431-7304	FUEL	11,906	-	6,705	35,650	35,650	52,000
01-431-7305	HEAVY EQUIPMENT REPAIR	20,645	30,892	11,985	20,000	20,000	20,000
01-431-7306	PLOW BLADES	312	357	1,533	10,000	-	5,000
01-431-7307	ELECTRICITY-CCP	16,173	18,564	18,257	20,996	18,360	20,000
01-431-7308	GUARDRAIL REPAIR	3,400	9,860	10,205	5,000	6,416	7,500
01-431-7309	CCP SIGNAGE	1,568	990	990	500	625	1,000
01-431-7311	STURGEON LIGHTING CONTRACT	681	1,647	1,063	1,000	2,241	10,000
01-431-7312	CCP CRACK FILLING/PAVING	-	15,797	227	35,000	46,301	-
01-431-7314	CCP FENCING	381	-	-	1,000	55	500
	<i>Total CCP Expenses</i>	85,875	100,027	76,190	169,146	155,148	146,000
01-431-7420	LEASE PURCHASE PAYMENTS	-	11,500	-	98,000	122,617	120,258
01-431-7423	PLAYGROUND SURFACING	-	-	-	-	-	-
01-431-7424	EQUIPMENT PURCHASE	-	41,750	343,111	60,000	96,720	30,000
01-431-7431	COMPUTER EQUIPMENT	-	-	2,447	-	-	2,500
	<i>Total Capital Outlay</i>	-	53,250	345,558	158,000	219,337	152,758
	<b>TOTAL PUBLIC WORKS DIVISION</b>	<b>785,577</b>	<b>901,284</b>	<b>1,311,785</b>	<b>1,265,706</b>	<b>1,248,664</b>	<b>1,258,160</b>
01-430-6260	GAS AND OIL	7,892	62,875	32,261	37,000	37,000	-
01-430-4308	HEAVY EQUIPMENT REPAIR	3,761	1,298	10,180	10,000	25,000	-
01-430-4333	SMALL ITEM REPAIRS	1,035	759	792	900	500	-
01-430-6110	SHUTTLE SERVICE	448,066	431,802	414,407	415,000	430,000	420,000
01-430-4332	EQUIPMENT & TOOLS	2,916	3,750	740	-	-	-
	<i>Total Operating Supplies</i>	463,669	500,653	458,380	462,900	492,500	420,000
01-430-7420	EXISTING LEASE PURCHASE PAYMENTS	26,830	-	-	-	-	-
	<i>Total Capital Outlay</i>	26,830	-	-	-	-	-
	<b>TOTAL FLEET MAINT DIVISION</b>	<b>490,499</b>	<b>500,653</b>	<b>458,380</b>	<b>462,900</b>	<b>492,500</b>	<b>420,000</b>
	<b>PUBLIC WORKS TOTALS</b>	<b>1,276,076</b>	<b>1,401,937</b>	<b>1,770,165</b>	<b>1,728,606</b>	<b>1,741,164</b>	<b>1,678,160</b>



**PUBLIC RELATIONS DEPARTMENT  
2012 Budget**

Program Goal

The Public Relations Department plans and markets the various City sponsored events throughout the year and acts as a liaison between the City and other municipalities or organizations with common marketing purposes.

Budget Allowance/Explanation

The Public Relations Department 2013 budget request is \$50,687, a decrease of 3% (\$1,338) from the 2012 allocation. As is the case in the Historic Preservation Fund, allocations have been made for the coordinated marketing and events effort that was started two years ago between the City, the local businesses and the non-profits in the community. While the City will not be executing the events, staff and Council will continue to be an integral part of the planning process to ensure that the events and ads produced are in line with the Council's continued vision. Funding for Lou Bunch Day and some miscellaneous marketing expenditures are also reflected in this budget.

No Personnel Funded in 2013

**2013 ADOPTED BUDGET**  
**PUBLIC RELATIONS**

ACCOUNT	ACCOUNT DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 ADOPTED	2012 REVISED	2013 PROPOSED
01-450-1100	SALARIES & WAGES	14,603	1,783	-	-	-	-
01-450-2200	FICA & MEDICARE	1,165	95	-	-	-	-
01-450-2210	SUTA	28	5	-	-	-	-
01-450-2600	WORKER'S COMPENSATION	365	317	(103)	-	-	-
	<i>Total Personnel Services</i>	16,162	2,200	(103)	-	-	-
01-450-3301	IT SERVICES & SUPPORT	2,213	2,562	6,302	3,000	3,730	-
01-450-3330	OTHER PROFESSIONAL SERVICES	-	6,675	-	-	-	-
01-450-3410	WEB SITE MAINTENANCE	1,090	-	300	1,200	5,780	-
	<i>Total Professional Services</i>	3,303	9,237	6,602	4,200	9,510	-
01-450-3413	MARKETING EXPENSES	1,145	750	750	1,500	1,500	1,500
01-450-4100	ELECTRICITY	287	320	-	-	-	-
01-450-4110	SEWER	-	-	-	250	-	-
01-450-4303	BUILDING MAINTENANCE	1,173	297	2,066	250	-	-
01-450-4304	ALARMS MONITORING	-	-	-	620	-	-
01-450-5100	POSTAGE	1,078	466	851	550	1,000	1,000
01-450-5200	LIABILITY INSURANCE	109	92	102	105	105	187
01-450-5300	TELEPHONE	2,228	2,269	1,249	1,330	525	-
01-450-5400	ADVERTISING	4,306	8,583	5,135	-	257	-
01-450-5405	CLASSIFIEDS	-	-	-	-	-	-
01-450-5410	HISTORIC TOURISM	-	-	-	-	-	-
01-450-5411	MADAM LOU BUNCH EVENT	1,572	550	1,500	-	-	1,500
01-450-5413	FREEDOM FEST EVENT	6,750	-	5,000	-	-	-
01-450-5414	SUMMER MUSIC FESTIVAL	-	-	-	-	-	-
01-450-5415	MISC EVENTS	5,563	14,868	11,722	-	3,000	5,000
01-450-5416	BUSINESS EVENTS/MARKETING	-	-	-	40,000	175,000	40,000
01-450-5418	VISITOR'S CENTER	(40)	-	-	-	-	-
01-450-6110	OFFICE SUPPLIES	115	51	40	685	250	-
01-450-6112	PHOTOCOPIER CHARGES	1,114	950	1,049	850	1,250	-
01-450-6114	SOFTWARE	345	150	30	185	185	-
01-450-3415	STAGE MAINTENANCE/SUPPLIES	-	-	-	1,500	3,238	1,500
01-450-3416	EVENT MATERIALS	100	-	-	-	-	-
	<i>Total Operating Expenses</i>	25,845	29,346	29,494	47,825	186,310	50,687
	<u>Capital Outlay:</u>						
01-450-7432	ELECTRICAL UPGRADE-MAIN ST	471	561	-	-	-	-
	<i>Total Capital Outlay</i>	471	561	-	-	-	-
	<b>PUBLIC RELATIONS DEPT TOTALS</b>	<b>45,781</b>	<b>41,344</b>	<b>35,993</b>	<b>52,025</b>	<b>195,820</b>	<b>50,687</b>

**VISITORS CENTER DEPARTMENT  
2013 Budget**

Program Goal

The Visitors Center Department managed by the Finance Department is charged with the responsibility to welcome and assist visitors to the City and surrounding areas and provide them with quality information regarding such. The department is also charged with ordering, stocking and tracking resale items. Because the Visitors Center promotes the historic aspects of Central City as well as gaming, this Department is now completely funded out of the Historic Preservation Fund.

Budget Allowance/Explanation

The Visitors Center Department has no funding allocations for 2013.

In 2008, the Visitor Center Department was funded through the City's General Fund. However, due to the nature of the Visitors Center, Council and staff determined that it was appropriate to fund the Visitors Center out of the Historical Preservation Fund. Therefore, all personnel and expenditures allocations for operating the Visitors Center are now allocated for out of the Historic Preservation Fund.

**2013 ADOPTED BUDGET**  
**VISITORS CENTER**

ACCOUNT	ACCOUNT DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 ADOPTED	2012 REVISED	2013 PROPOSED
01-451-1100	SALARIES & WAGES						
01-451-2200	FICA & MEDICARE						
01-451-2210	SUTA						
01-451-2600	WORKER'S COMPENSATION						
	<i>Total Personnel Services</i>						
01-451-4100	ELECTRICITY						
01-451-4303	BUILDING MAINTENANCE						
01-451-4410	RENTAL EXPENSE						
01-451-5100	POSTAGE						
01-451-5200	LIABILITY INSURANCE						
01-451-5300	TELEPHONE						
01-451-5405	CLASSIFIEDS						
01-451-5611	CREDIT CARD PROCESSING FEES						
01-451-6110	OFFICE SUPPLIES & SMALL EQUIP						
01-451-6111	STATIONARY/FORMS						
01-451-6113	INVENTORY						
01-451-6114	SOFTWARE						
01-451-6115	STATE SALES TAX						
01-451-7431	COMPUTER EQUIPMENT						
01-451-7436	FURNITURE/FIXTURES						
01-451-6114	BH/CC VC & CONVENTION BUREAU	25,018	37,500	-	-	-	-
	<i>Total Operating Expenses</i>	25,018	37,500	-	-	-	-
	<b>VISITORS CENTER TOTALS</b>	25,018	37,500	-	-	-	-

**HISTORIC PRESERVATION FUND  
2013 Budget**

Program Goal

The Historic Preservation Fund was established to fund the promotion, restoration and preservation of Central City's historic structures. As described in the Budget Introduction, the City receives an annual distribution from the State Historical Society that funds these efforts. Since the initial receipt of these funds, the City has used them in a number of ways which include the following: residential grant programs, commercial grant programs, not-for-profit grant programs, rock wall restoration, the purchase and subsequent restoration of historic structures and the promotion of the City's overall historic nature. Resolution 16-10 defines the ways in which historic funding may be used.

Budget Allowance/Explanation

During 2011, the Historic Preservation Fund partially funded the Main Street Streetscape project in the amount of \$300,000. The remainder of the project was funded out of the Public Property Trust Fund. During the planning and budgeting phases for the project, it was Council's desire to use the Public Property Trust Fund monies only temporarily and determine whether or not they would like the Historic Preservation Fund to repay the Public Property Trust Fund upon completion of the project. If Council determines that this is still their desire, repayment will be achieved by establishing a minimum desired fund balance for the Historic Preservation Fund and transferring anything over that amount to the PPTF at the end of each year until payback is complete.

The 2013 Budget allocates funding for the Historic Grant Program (\$100,000), city rock wall restoration (\$75,000), the construction of a monument sign at the north end of the City (\$20,000) and sidewalk improvements in select locations throughout the City (\$20,000). Funding allocations have also been made for the coordinated marketing and events effort that was started two years ago between the City, the local businesses and the non-profits in the community. While the City will not be executing the events, staff and Council will continue to be an integral part of the planning process to ensure that the events and ads produced are in line with the Council's continued vision.

Also allocated in the fund are personnel expenses for the City's Visitors Center including three (3) part-time staff members and 25% of the Community Development Director's salary for serving as the Historic Preservation Officer (HPO). The HPO is responsible for overseeing the Historic Preservation Commission, ensuring that building within the City meets Historic Preservation Guidelines and administering grant programs when funded.

Personnel Funded in 2013

Grant Administrator	\$24,412
Part-Time Staff (3)	\$33,018
<i>Total Funded</i>	\$57,500

**2013 ADOPTED BUDGET**  
**HISTORIC PRESERVATION FUND**

ACCOUNT	ACCOUNT DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 ADOPTED	2012 REVISED	2013 PROPOSED
02-334-1000	STATE GRANT REVENUES	433,160	420,756	430,187	400,000	438,032	420,000
02-361-0000	INTEREST ON INVESTMENT	505	244	222	250	290	250
02-390-1000	MISC INCOME	-	-	30,611	-	-	-
02-322-1000	GRANT BUILDING PERMIT FEES	-	-	-	1,500	1,500	-
02-341-3000	GRANT DESIGN REVIEW FEES	-	-	-	-	-	-
02-335-0000	DOLA GRANT-BOODLE MILL	-	126,033	-	-	-	-
02-347-8001	VISITORS CENTER REVENUE	8,973	7,788	6,655	5,000	5,900	5,000
02-390-2003	DEFERRED REVENUE RECOGNITION	-	-	693,363	-	-	-
02-396-0000	LAWSUIT/INSURANCE SETTLEMENT	-	-	14,906	-	-	-
	<b>TOTAL REVENUES</b>	<b>442,638</b>	<b>554,821</b>	<b>1,175,944</b>	<b>406,750</b>	<b>445,722</b>	<b>425,250</b>
02-456-1100	SALARIES & WAGES**	45,716	47,603	30,703	57,500	54,695	57,430
02-456-2100	HEALTH/DENTAL/VISION/LIFE/D&D	2,807	3,758	3,365	1,500	2,841	2,555
02-456-2200	FICA & MEDICARE	3,489	3,777	2,318	4,500	4,184	4,395
02-456-2210	SUTA	106	106	157	200	164	175
02-456-2300	401K	439	834	-	1,000	930	975
02-456-2600	WORKER'S COMPENSATION	991	1,101	1,037	1,969	1,860	1,405
	<b>Total Personnel Services</b>	<b>53,548</b>	<b>57,179</b>	<b>37,580</b>	<b>66,669</b>	<b>64,674</b>	<b>66,935</b>
02-456-3000	BUILDING INSPECTIONS/DESIGN REVIEW	452	-	200	1,500	2,132	1,500
02-456-3301	IT MAINTENANCE	-	-	-	3,000	-	4,000
02-456-3201	TRAINING SEMINARS	-	-	355	3,000	1,500	1,500
02-456-3202	EDUCATIONAL	1,123	-	-	-	-	-
02-456-3211	HPC COMMISSION STIPENDS	2,250	2,900	3,350	4,200	1,790	4,200
02-456-5700	DUES AND SUBSCRIPTIONS	-	-	-	100	100	100
02-456-6110	OFFICE SUPPLIES	102	15	179	500	250	1,000
02-456-6112	PHOTOCOPIER LEASE	-	-	-	850	850	1,222
02-456-5411	HISTORIC TOURISM	-	-	39,657	10,000	40,000	40,000
02-456-5412	CC OPERA EVENTS/MARKETING	-	-	-	25,000	25,000	25,000
02-456-5413	NON-PROFITS EVENTS/MARKETING	-	-	-	15,000	15,000	15,000
02-456-5414	BUSINESS EVENTS/MARKETING	-	-	-	10,000	12,430	10,000
02-451-4100	ELECTRICITY-VC	280	2,858	2,785	3,342	4,165	3,500
02-451-4110	SEWER	-	242	182	200	218	120
02-451-4303	BUILDING MAINTENANCE-VC	71	2,379	1,598	500	800	1,429
02-451-4410	RENTAL EXPENSE-VC	12,650	-	-	-	-	-
02-451-5100	POSTAGE-VC	-	-	13	550	550	662
02-451-5200	LIABILITY INSURANCE-VC	109	850	102	105	120	187
02-451-5300	TELEPHONE-VC	2,341	1,449	1,940	1,790	2,256	2,000
02-451-5405	CLASSIFIEDS	-	-	678	300	-	200
02-451-5611	CREDIT CARD PROCESSING FEES-VC	605	219	460	1,000	500	500
02-451-6110	OFFICE SUPPLIES	228	204	398	685	300	1,000
02-451-6113	INVENTORY-VC	4,337	2,863	2,936	5,000	4,000	5,000
02-451-6114	SOFTWARE-VC	345	849	52	185	100	100
02-451-6115	STATE SALES TAX-VC	213	248	187	250	175	145
02-451-7431	COMPUTER EQUIPMENT-VC	-	-	-	-	-	-
02-451-7436	FURNITURE/FIXTURES-VC	-	-	-	-	-	-
	<b>Total Operating Expenses</b>	<b>25,107</b>	<b>15,076</b>	<b>55,072</b>	<b>87,057</b>	<b>112,236</b>	<b>118,365</b>

**2013 ADOPTED BUDGET  
HISTORIC PRESERVATION FUND**

ACCOUNT	ACCOUNT DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 ADOPTED	2012 REVISED	2013 PROPOSED
02-456-4304	CITY PROPERTY REHAB	-	-	24,771	65,000	554,773	65,000
02-456-4335	CEMETARY MAINTENANCE	440	-	-	15,000	15,000	-
02-456-4390	CITY ROCK WALL RESTORATION	-	6,800	-	-	-	75,000
02-456-7104	TRAVELING PANELS	-	-	-	-	-	-
02-456-7200	BOODLE MILL RESTORATION	13,379	310,037	259	-	-	-
02-456-7201	HISTORIC PROP. RENOVATION	172,532	3,700	-	65,000	65,000	-
02-456-7203	MAIN STREET STREETScape	769	87,704	362,026	-	-	-
02-456-7204	MACK BREWERY DESIGN & REST	48,760	39,715	2,851	-	-	-
02-456-7205	MASONIC STAIRS/DRAINAGE	-	-	-	-	-	-
02-456-7206	RENEWABLE ENERGY STUDY	-	-	-	-	-	-
02-456-7207	MONUMENT SIGN	-	-	-	-	-	20,000
02-456-8807	SIDEWALKS	-	1,098	-	-	7,000	20,000
02-456-8808	ROW IMPROVEMENTS/PROJECTS	-	-	-	7,500	4,000	-
<i>HISTORIC PRESERVATION GRANTS</i>							
02-456-8800	RESIDENTIAL PROPERTY	-	-	-	-	-	-
02-456-8802	NOT-FOR -PROFIT	-	-	-	-	-	-
02-456-8803	COMMERCIAL PROPERTY	-	-	-	-	-	-
02-456-8804	ROCK WALL GRANTS	-	-	-	-	-	-
02-456-8805	REHAB GRANTS	-	-	89,982	100,000	100,000	100,000
02-456-8806	BIG T LOT	-	213,680	3,813	-	-	-
	<i>Total Grants &amp; Projects</i>	<u>235,880</u>	<u>662,734</u>	<u>483,702</u>	<u>252,500</u>	<u>745,773</u>	<u>215,000</u>
	<b>TOTAL EXPENDITURES</b>	<b>314,534</b>	<b>734,989</b>	<b>576,354</b>	<b>406,226</b>	<b>922,683</b>	<b>400,300</b>
	<i>Increase (Decrease) in Fund Balance</i>	<i>128,104</i>	<i>(180,168)</i>	<i>599,590</i>	<i>524</i>	<i>(476,961)</i>	<i>24,950</i>
	Beginning Fund Balance	451,949	580,053	399,885	243,497	999,475	508,743
	Ending Fund Balance	<u>580,053</u>	<u>399,885</u>	<u>999,475</u>	<u>244,021</u>	<u>522,514</u>	<u>533,693</u>
	Reserved for Specific Purposes	-	-	-	-	-	-
	Reserved	-	-	-	-	-	512,872
	Unreserved Fund Balance	-	-	-	-	-	20,821



**CAPITAL IMPROVEMENT FUND  
2013 Budget**

Program Goal

The Capital Improvement Fund provides funding for infrastructure improvements within the City of Central. The main source of funding for all capital projects are transfers from the General Fund and interest earnings from investments.

The Capital Improvement Fund was closed at the end of 2011 as there had been no activity within the fund for a number of years.

**2013 ADOPTED BUDGET  
CAPITAL IMPROVEMENT FUND**

ACCOUNT	ACCOUNT DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 ADOPTED	2012 REVISED	2013 PROPOSED
	<i>Revenues:</i>						
30-390-7102	RECOGNITION OF DEFERRED REV	-	-	-			
30-361-0000	INTEREST INCOME	65	25	(276)			
	<b>TOTAL REVENUE</b>	65	25	(276)			
NEW ACCT	HOLIDAY DECORATIONS	-	-	-			
NEW ACCT	MAINTENANCE FACILITY	-	-	-			
NEW ACCT	GUARDRAILS	-	-	-			
30-490-7300	CEMETERY IMPROVEMENTS	-	-	-			
	TRANSFER TO TABOR RESERVE	-	-	-			
	<b>TOTAL EXPENDITURES</b>	-	-	-			
	<i>Net Change in Fund Balance</i>	65	25	(276)			
	Beginning Fund Balance	66,592	66,657	66,957			
	Transfers In (Out) of Fund	-	-	(66,681)			
	Ending GF Balance	66,657	66,682	-			

FUND CLOSED OUT IN 2011

FUND CLOSED OUT IN 2011

FUND CLOSED OUT IN 2011



**2013 ADOPTED BUDGET  
TABOR RESERVE FUND**

ACCOUNT	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 ADOPTED	2012 REVISED	2013 PROPOSED
<i>Revenues:</i>						
TRANSFER FROM GENERAL FUND	-	-	-	-	-	-
TRANSFER FROM HP FUND	-	-	-	-	-	-
TRANSFER FROM TAXPAYER RELIEF	-	-	-	-	-	-
TRANSFER FROM DEBT SERVICE	-	-	-	-	-	-
TRANSFER FROM CAPITAL IMPR.	-	-	-	-	-	-
TRANSFER FROM WATER	-	-	-	-	-	-
TRANSFER FROM CONSER. TRUST	-	-	-	-	-	-
INTEREST INCOME	198	76	118	120	120	120
TRANSFER FROM PUBLIC PROP TRUST	-	-	-	-	-	-
<i>Total Transfers In &amp; Revenue</i>	<u>198</u>	<u>76</u>	<u>118</u>	<u>120</u>	<u>120</u>	<u>120</u>
<i>Transfers:</i>						
TRANSFER TO GENERAL FUND	-	-	-	-	-	-
TRANSFER TO HP FUND	-	-	-	-	-	-
TRANSFER TO TAXPAYER RELIEF	-	-	-	-	-	-
TRANSFER TO DEBT SERVICE	-	-	-	-	-	-
TRANSFER TO CAPITAL IMPR.	-	-	-	-	-	-
TRANSFER TO WATER	-	-	-	-	-	-
<i>Total Transfers Out</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 <i>Increase (Decrease) in Fund Balance</i>	 198	 76	 118	 120	 120	 120
 Beginning Fund Balance	 203,856	 204,054	 204,130	 204,374	 204,248	 204,368
 Ending Fund Balance	 204,054	 204,130	 204,248	 204,494	 204,368	 204,488

Total Expenditures used to calculate required 3%	5,345,173
3% Requirement	160,355
Ending Fund Balance	204,488
 Excess Amount left in Fund	 44,133

**DEBT SERVICE FUND  
2013 Budget**

Program Goal

The Debt Service Fund is used to accumulate the funding necessary to service the City's debt payments each year and issue those payments. Currently the debt Service's revenue sources are property taxes, device fees. 85% of the City's property tax revenues and 13.042% of device fees are deposited into this fund to service debt. There are often years in which these revenue sources are not sufficient to cover annual debt payments, therefore the General Fund transfers the remaining needed balance during November of each year.

Budget Allowance/Explanation

The 2013 Debt Service Fund allocates money for the 2013 principal and interest payments of the three bond issues that were created as a result of the 2010 refinancings and related trustees fees for those bonds. 2013 is the final year for payment on all three bond issues. A transfer in the amount of \$153,806 from the General Fund is reflected as the revenue collections from dedicated streams are not sufficient to satisfy the payments. However, this is due to the fact that the principal payments are highest for all bonds when in their final year of maturity.

**CITY OF CENTRAL  
2013 Bonded Debt Service Schedule**

Year	G.O. Water Refunding Series 2010		Excise Tax Refunding Series 2010		Total Debt		Grand Total
	Principal	Interest	Principal	Interest	Principal	Interest	
2013	680,000	21,450	225,000	8,437	905,000	29,887	934,887
<b>TOTALS</b>	<b>680,000</b>	<b>21,450</b>	<b>225,000</b>	<b>8,437</b>	<b>905,000</b>	<b>29,887</b>	<b>934,887</b>

**CITY OF CENTRAL  
Lease-Purchase/Financed Debt  
Schedule**

Year	MSG-Snowplow		Ally-PD Vehicles		Tymco- Streetsweeper		Ally-PW Trucks		Ennovate-Energy Performance		Total Debt		Grand Total
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
2013	51,887	5,318	29,956	3,792	27,161	1,795	28,676	5,420	43,462	14,240	181,142	30,565	211,707
2014	54,482	2,724	31,795	1,952	28,055	902	30,379	3,716	44,914	12,788	189,625	22,083	211,707
2015					28,313	644	32,183	1,912	46,414	11,288	106,911	13,843	120,754
2016									47,965	9,737	47,965	9,737	57,702
2017									49,568	8,135	49,568	8,135	57,702
2018									51,224	6,478	51,224	6,478	57,702
2019									52,935	4,767	52,935	4,767	57,702
2020									54,704	2,998	54,704	2,998	57,702
2021									56,531	1,171	56,531	1,171	57,702
<b>TOTALS</b>	<b>106,369</b>	<b>8,043</b>	<b>61,751</b>	<b>5,744</b>	<b>83,529</b>	<b>3,341</b>	<b>91,238</b>	<b>11,047</b>	<b>447,716</b>	<b>70,432</b>	<b>790,604</b>	<b>99,778</b>	<b>890,382</b>

2013 ADOPTED BUDGET  
DEBT SERVICE FUND

ACCOUNT	ACCOUNT DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 ADOPTED	2012 REVISED	2013 PROPOSED
<u>Revenues:</u>							
40-311-0000	SPECIFIC OWNERSHIP TAX	18,296	13,774	14,156	15,600	9,812	13,000
40-311-0001	DELINQUENT TAX/INTEREST	2,294	1,251	47,624	400	1,685	1,600
40-311-0002	MISCELLANEOUS TAX	-	-	-	-	-	-
40-311-1000	PROPERTY TAXES	347,815	288,192	321,663	313,500	313,500	300,566
40-318-3001	DEVICE FEES REVENUES	254,403	258,289	288,200	301,897	317,635	326,313
40-318-3002	TOLLGATE DEVICE FEES	88,232	84,589	77,550	85,290	81,065	84,300
40-361-0000	INTEREST EARNED ON INVESTMENTS	4	1	144	100	300	300
	<b>TOTAL REVENUE</b>	<b>711,045</b>	<b>646,096</b>	<b>749,337</b>	<b>716,787</b>	<b>723,997</b>	<b>726,079</b>
<u>Expenses:</u>							
40-471-8202	GO WATER REFUNDING SERIES 2006-PRIN	800,000	-	-	-	-	-
40-471-8203	EXCISE TAX REFUNDING SERIES 2006-PRIN	320,000	-	-	-	-	-
40-471-8204	GO WATER REFUNDING 2010 PRINCIPAL	-	-	425,000	420,000	420,000	680,000
40-471-8204	EXCISE TAX REFUNDING 2010 PRINCIPAL	-	-	210,000	215,000	215,000	225,000
40-472-8205	GO WATER REFUNDING SERIES 2006-INT	100,088	33,044	-	-	-	-
40-472-8203	EXCISE TAX REFUNDING SERIES 200-INT	54,050	20,025	-	-	-	-
40-472-8204	GO WATER REFUNDING 2010 INTEREST	-	4,429	35,550	35,562	35,562	21,450
40-472-8205	EXCISE TAX REFUNDING 2010 INTEREST	-	2,089	11,394	15,963	15,963	8,437
40-472-8204	CCP LIGHTING & FENCE LOAN	133,533	133,533	-	-	-	-
40-472-8206	CCNB SHORT TERM LOAN INTEREST	-	-	5,223	3,350	4,500	-
40-475-1000	BOUND COUNSEL/DISCLOSURE	-	55,260	-	-	-	-
40-475-3100	TRUSTEE FEES & SERVICES	301	2,085	1,200	4,000	4,000	4,000
40-475-3101	TREASURERS FEES	7,002	5,789	7,386	7,000	10,494	7,500
40-476-1000	ISSUANCE COSTS	-	-	-	-	-	-
40-493-0000	BOND DISCOUNT	-	21,750	-	-	-	-
40-493-0001	PAYMENT TO REFUNDING AGENTS	-	-	24,449	-	-	-
	<b>TOTAL BOND COST</b>	<b>1,414,974</b>	<b>278,004</b>	<b>720,202</b>	<b>700,875</b>	<b>705,519</b>	<b>946,387</b>
	<b>Beginning Fund Balance</b>	<b>(1,229,715)</b>	<b>(1,229,715)</b>	<b>-</b>	<b>-</b>	<b>29,135</b>	<b>66,502</b>
	<b>Revenues</b>	<b>711,045</b>	<b>646,096</b>	<b>749,337</b>	<b>716,787</b>	<b>723,997</b>	<b>726,079</b>
	<b>Expenditures</b>	<b>1,414,974</b>	<b>278,004</b>	<b>720,202</b>	<b>700,875</b>	<b>705,519</b>	<b>946,387</b>
	<b>Transfers In</b>	<b>703,929</b>	<b>2,487,068</b>	<b>-</b>	<b>-</b>	<b>17,387</b>	<b>153,806</b>
	<b>Transfers (Out)</b>	<b>-</b>	<b>(2,855,160)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Prior Period Adjustment</b>	<b>-</b>	<b>1,229,715</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Ending Fund Balance</b>	<b>(1,229,715)</b>	<b>-</b>	<b>29,135</b>	<b>15,912</b>	<b>65,000</b>	<b>-</b>

CONSERVATION TRUST FUND  
2013 Budget

Program Goal

The Conservation Trust Fund was established according to state requirements to manage and maintain funding that the City receives from Colorado State Lottery proceeds. Monies within this fund are to be used for the acquisition, development and/or maintenance of recreational areas within the City.

Budget Allowance/Explanation

The 2013 budget does not allocate any funding for projects. However, Council has chosen to reserve the entire fund balance to be available for possible grant matches during the year.

*Fund Balance Amount Reserved \$49,351*

**2013 ADOPTED BUDGET  
CONSERVATION TRUST FUND**

ACCOUNT	ACCOUNT DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 ADOPTED	2012 REVISED	2013 PROPOSED
	<i>Revenues</i>						
73-335-0001	Lottery Income	5,194	5,120	5,785	5,000	5,500	5,000
73-361-0000	Interests on Deposits	29	10	21	10	20	20
	<i>Total Revenues</i>	<u>5,223</u>	<u>5,130</u>	<u>5,806</u>	<u>5,010</u>	<u>5,520</u>	<u>5,020</u>
	<i>Expenses:</i>						
73-431-7422	RESERVOIR TRAIL SYSTEM PH. I	-	-	-	-	-	-
73-342-7423	SUMMER FLOWERS	8,615	-	-	-	-	-
73-342-7425	PARK MAINTENANCE	-	-	-	-	-	-
73-342-7426	STREETSCAPE BENCHES	-	-	-	-	-	-
	<i>Total Expenditures</i>	<u>8,615</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<i>Other Financing Sources (Uses)</i>	-	2,812	-	-	-	-
	<i>Increase (Decrease) in Fund Balance</i>	(3,393)	7,942	5,806	5,010	5,520	5,020
	Beginning Fund Balance	28,455	25,063	33,005	13,015	38,811	44,331
	<b>Ending Fund Balance</b>	<b>25,063</b>	<b>33,005</b>	<b>38,811</b>	<b>18,025</b>	<b>44,331</b>	<b>49,351</b>
	Reserved for Specific Purposes	-	-	-	-	-	49,351
	Reserved	-	-	-	-	-	-
	Unreserved Fund Balance	-	-	-	-	-	-

**IMPACT FEES FUND  
2013 Budget**

Program Goal

This fund was established to monitor and maintain the impact fees collected by the City related to development projects. Impact Fees are collected and used to repair and/or maintain City infrastructure and/or related property and equipment that are impacted as result of a development's presence within the City. To date, the City has collected Impact Fees from only one development, Prospectors Run. In 2008, the City Council adopted Ordinance 08-05 to further clarify the intent, amount and use of impact fees received by projects. Further, in 2009 the City had an Impact Fee Study done in order to determine the appropriate fees to be charged and define for what those fees should be used.

The Prospectors Run development was grandfathered into this study and Impact Fees for this project will remain at \$2,512 per unit. All new developments will be charged fees in accordance with the 2009 Impact Fee Study.

Also in 2009, the use of all Impact Fees collected was reviewed and based upon that review, the 2009 Audit re-stated Impact Fee balances. This Fund currently has a negative balance and amount outstanding to the City's General Fund until such time as sufficient fees are collected.

Budget Allowance/Explanation

Based on the above, no allocations have been made for the Impact Fees Fund. The City does not expect Prospectors Run to have any activity which would require Impact Fees during 2013 and no other developments are expected during 2013.

2013 ADOPTED BUDGET  
IMPACT FEES FUND

ACCOUNT	ACCOUNT DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 ADOPTED	2012 REVISED	2013 PROPOSED
<i>Revenues</i>							
74-342-0001	Transportation Impact fees	782	-	-	-	-	-
74-342-0002	Public Works Impact Fees	4,478	-	(2,980)	-	-	-
74-342-0003	Fire Protection Impact Fees	6,192	-	-	-	-	-
74-342-0004	Police Impact Fees	3,889	-	-	-	-	-
74-342-0005	Impact Fees Income	-	-	15,644	-	-	-
74-361-0000	Interests on Deposits	63	31	-	-	-	-
	<i>Total Revenues</i>	15,405	31	12,664	-	-	-
<i>Expenses</i>							
74-390-0001	Street Paving	-	-	-	-	-	-
74-421-0004	Police Expenses	-	-	-	-	-	-
74-422-0003	Fire Protection Expenses	-	-	-	-	-	-
74-430-0001	Transportation Expenses	-	-	-	-	-	-
74-431-0002	Public Works Expenses	-	-	-	-	-	-
	<i>Total Expenditures</i>	-	-	-	-	-	-
	<i>Other Financing Sources (Uses)</i>	(6,707)	-	-	-	-	-
	<i>Increase (Decrease) in Fund Balance</i>	8,698	31	12,664	-	-	-
	Beginning Fund Balance	(165,474)	(156,776)	(156,745)	(151,329)	(144,081)	(144,081)
	Ending GF Balance	(156,776)	(156,745)	(144,081)	(151,329)	(144,081)	(144,081)

**PUBLIC PROPERTY DEVELOPMENT TRUST FUND  
2013 Budget**

Program Goal

The Public Property Development Trust Fund (PPTF) was created to hold all funds received for the sale of City owned properties. Monies within this fund can be used to improve upon or obtain other City properties and/or City infrastructure as deemed appropriate by the City Council.

Budget Allowance/Explanation

As discussed in the Historic Preservation Fund, the City leveraged funds from both the Historic Preservation Fund and the PPTF for a total allocated amount of \$1,000,000 to complete the Main Street Streetscape project (\$300,000 HP & \$700,000 PPTF) in 2011. If Council wishes to have the Historic Preservation Fund repay this Fund for its contribution to the Project a repayment schedule will be established as mentioned under the Historic Preservation Fund.

The 2013 budget does not allocate any funding for projects. However, Council has chosen to reserve \$127,424 of the fund balance to be available for possible grant matches during the year.

*Fund Balance Amount Reserved \$127,424*

**2013 ADOPTED BUDGET**  
**PUBLIC PROPERTY DEVELOPMENT**  
**TRUST FUND**

ACCOUNT	ACCOUNT DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 ADOPTED	2012 REVISED	2013 PROPOSED
<i>Revenues</i>							
75-342-0000	RV PARK SALE	-	-	-	-	-	-
75-361-0000	INTEREST ON DEPOSITS	195	1,037	737	200	746	750
75-342-0001	CITY PROPERTY SALE	-	<u>722,642</u>	-	-	-	-
	<b>Total Revenues</b>	195	723,679	737	200	746	750
75-431-6505	MAIN STREET STREETScape	-	-	700,000	-	-	-
75-431-6506	BIG T LOT IMPROVEMENTS	-	-	-	-	-	-
	<b>Total Public Projects Expenses</b>	-	-	700,000	-	-	-
	<b>Total Expenditures</b>	-	-	700,000	-	-	-
	<i>Other Financing Sources (Uses)</i>	-	-	-	-	-	-
	<b>Increase (Decrease) in Fund Balance</b>	195	723,679	(699,263)	200	746	750
	<b>Beginning Fund Balance</b>	201,317	201,512	925,191	225,991	225,928	226,674
	<b>Ending GF Balance</b>	201,512	925,191	225,928	226,191	226,674	227,424
	Reserved for Specific Purposes	-	-	-	-	-	127,424
	Reserved	-	-	-	-	-	100,000
	Unreserved Fund Balance	-	-	-	-	-	-

## WATER FUND 2013 Budget

### Program Goal

The Water Fund is responsible for the production, delivery and maintenance of quality water in Central City. The water program provides a safe and efficient domestic water supply to all residents and businesses within the City. The City also allows out-of-city customers to purchase treated water at designated locations.

In accordance with TABOR and Generally Accepted Accounting Standards (GAAP), the Water Fund is accounted for as an Enterprise Fund. As such, all costs associated with the production, delivery and maintenance of the water system should be fully supported through the collection of user fees.

### Water Rates

As was discussed in the Budget Message, the Water Fund's self-sufficiency and the aged infrastructure of the system itself have been made major priorities by City Council. In 2011, the City began the process of correcting these financial and infrastructure deficiencies in several different ways. The first of those was to accept and approve a Five (5) year financial plan that makes the Water Fund self-supporting by the end of the fifth year. As part of this plan, water rates needed to be increased in each of those five years. 2012 was the second year in this plan.

In addition to increasing water rates to achieve a self-sufficient fund, Council also directed staff to institute the water meter program in which all commercial water meters were to be replaced and all residential units were to have a water meter installed. By installing meters on all residential units, the City will be able to institute a tiered rate billing structure that charges both businesses and residents for the water they actual use thereby creating equity in the system and proper revenue streams financially. All commercial meters within the City were replaced in 2011. At this time, nearly all residential meters have been installed and staff will have all of them completed by the close of 2012.

### Residential Rates

Based on the completion of the residential meter installations, the City will be able to institute a new tiered rate billing structure in 2013. Because the City does not yet have a lot of reliable water usage data for residential units, the tiered rate structure is basic and will most likely be revised to more accurately reflect the actual water consumption of residents. However, the tiered rate structure for residents reflected in this budget will allow the City to begin charging based each residential unit's actual water consumption. Below is a table that shows the 2013 tiered water rate structure for residents.

- Tier 1** Base Rate \$60 For up to 3,000 gallons used
- Tier 2** Base Rate \$60 + \$4.84 per thousand gallons used from 3,001 to 5,000
- Tier 3** Base Rate \$60 + \$5.81 per thousand gallons used from 5,001 to 7,000
- Tier 4** Base Rate \$60 + \$6.97 per thousand gallons used over 7,001

**WATER FUND  
(continued)  
2013 Budget**

Residents who are aged sixty-five (65) or older and who resides in the water using unit will be eligible for the Senior Discount. The Senior Discount reduces the base rate charged to \$48 per month. The Senior Discount applies to the base rate only. Amounts for usage will be charged as shown above.

Regardless of the amount of water used, the base rates of either \$60 or \$48 will be charged.

Commercial Rates

As stated above, the purpose of installing residential meters was to create equity in the revenues streams so that each class of users was paying as close to their proportional share of the costs of the water system as is possible. In order to bring the commercial users billing more in line with their proportional share of water use, the existing tiered rate structure for commercial billing has been revised.

- The base rate reflects a 10% increase from \$86 per month to \$95 per month
- For those commercial accounts that use less than 10,000 gallons per month, the residential base rate of \$60 will be applied.
- The base rate will cover only the first 10,000 gallons of water used per month (previously 15,000).
- Previously all water consumption over 15,000 gallons per month was charged at the same per thousand gallon price. There will not be five (5) tiers been made to the existing commercial tiered rate structure.

**Tier 0** Base Rate of \$60 for those who use less than 10,000 gallons per month

**Tier 1** Base Rate of \$95 + \$7.26 per thousand gallons used from 10,001-15,000

**Tier 2** Base Rate of \$95 + \$10.89 per thousand gallons used from 15,001-20,000

**Tier 3** Base Rate of \$95 + \$13.61 per thousand gallons used from 20,001-30,000

**Tier 4** Base Rate of \$95 + \$14.97 per thousand gallons used from 30,001-50,000

**Tier 5** Base Rate of \$95 + \$16.47 per thousand gallons used over 50,000

While City Council and staff realize that increasing water rates is never a popular decision, it is one of necessity in order to make the Water Fund self-sufficient. Below are the water rates for 2012.

**WATER FUND  
(continued)  
2013 Budget**

Budgeted Expenses and Explanations

The 2013 Budget allocates funding in the amount of \$736,041. This is an increase of 9% (58,376) over the 2012 allocation. This increase is due primarily to a reallocation of two existing staff members from the Public Works Department into the Water Fund (occurred in 2012) and the addition of one Full-Time employee. As mentioned under the Public Works Department, the costs for the new Full-Time position are shared equally between the Water Department and the Public Works Department.

The Water Fund also allocates funding for professional services in the form of the City's water attorney and water engineer, general services, allocations specific to the operation and maintenance of the water system itself and the purchase of one new truck for the Water Department is also funded in this budget.

The City funded two different assessments of the City's water system in 2012 (distribution and raw water). The purpose of these studies was to give the City an accurate picture of the infrastructure issues that the water system has and help prioritize how the City addresses these issues. Because the studies were not yet finalized during the budgeting process, only small-scale capital improvement projects are funded in 2013. Once the studies have been finalized and reviewed by City Council and staff, infrastructure and capital improvement projects will be allocated for in 2014 and beyond. They will also prioritize the replacements and upgrades needed so that the City can address all issues methodically, thereby saving the money.

Personnel Funded in 2013

Utilities Systems Superintendant	\$ 68,250
Utilities Systems Worker II	\$ 43,833
Utilities Systems Worker II	\$ 42,610
<u>Utilities Systems Worker I</u>	<u>\$ 19,240*</u>
<i>Total Funded</i>	<i>\$173,933</i>

*\*New Full-Time position. 50% of wages and benefits will come from the Public Works Department and 50% will come from the Water Department.*

2013 ADOPTED BUDGET  
WATER REVENUE

ACCOUNT	ACCOUNT DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 ADOPTED	2012 REVISED	2013 PROPOSED
50-340-0001	HYDRANT REVENUE	9,270	8,969	9,568	11,482	10,328	10,000
50-340-0002	WATER SALES RESIDENTIAL	202,274	203,151	269,942	304,730	345,910	424,514
50-340-0003	WATER SALES COMMERCIAL	102,373	100,824	105,775	126,930	137,650	303,528
50-340-0005	TURN ON/OFF FEES	-	-	209	200	200	500
50-340-0006	TAP FEES	85,640	-	85,640	-	-	-
50-340-0007	LATE FEES	-	-	-	1,000	500	3,600
50-340-0008	COMMERCIAL METER PAYBACK	-	-	-	25,300	-	42,721
50-340-0009	RESIDENTIAL METER PAYBACK	-	-	-	-	-	43,443
50-361-0000	INTEREST ON DEPOSITS	-	-	-	-	-	-
50-361-1000	INTEREST ON WATER BILLS	142	41	210	100	-	720
50-390-0000	MISC REVENUE*	-	20,382	225	500	-	-
	<b>TOTAL REVENUES</b>	<b>399,698</b>	<b>333,367</b>	<b>471,569</b>	<b>470,242</b>	<b>494,588</b>	<b>829,026</b>

**2013 ADOPTED BUDGET**  
**WATER DEPARTMENT**

ACCOUNT	ACCOUNT DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 ADOPTED	2012 REVISED	2013 PROPOSED
50-433-1100	SALARIES & WAGES	71,626	48,496	97,475	103,600	142,645	173,933
50-433-1300	OVERTIME	636	415	2,813	2,000	1,000	3,000
50-433-2100	HEALTH/DENTAL/VISION/LIFE/D&D	20,397	5,668	8,523	11,600	20,292	33,705
50-433-2200	FICA & MEDICARE	6,483	3,894	7,853	7,925	10,867	13,306
50-433-2210	SUTA	144	139	108	300	362	522
50-433-2300	401K	923	1,163	3,662	4,150	4,725	6,957
50-433-2400	TRAINING	1,134	242	2,551	3,000	3,000	3,500
50-433-2600	WORKER'S COMPENSATION	1,863	1,923	32	3,966	6,930	4,256
	<i>Total Personnel Services</i>	<u>103,206</u>	<u>61,940</u>	<u>123,017</u>	<u>136,541</u>	<u>189,821</u>	<u>239,179</u>
50-433-3300	RAMEY-PROFESSIONAL SERVICES	-	82,846	-	-	-	-
50-433-3301	IT MAINTENANCE	-	-	-	3,000	6,568	4,000
50-433-3330	GENERAL LEGAL COUNSEL/LITIGATION	1,174	20,334	11,683	7,500	34,030	120,000
50-433-3331	TEMP SUPPLY PLAN	2,858	1,361	563	-	2,160	-
50-433-3334	FOREST SERVICE ROW	11,556	8,712	6,109	2,000	2,000	-
50-433-3335	AUGMENTATION CASE	-	56	-	-	-	-
50-433-3342	AGRICULTURAL DITCH	70	70	92	-	100	-
50-433-3343	CO WATER BOARD	180	214	-	-	-	-
50-433-3348	STATEMENT OF OPP	844	540	-	-	-	-
50-433-3349	JAMES PEAK	113	4,372	-	-	-	-
50-433-3353	WATER RIGHTS ACQ.	4	203	79	-	-	-
50-433-3356	FREI WATER CONTRACT	4,595	225	1,103	7,000	7,000	-
50-433-3391	MISC. GENERAL CONSULTING	18,387	19,633	2,991	8,000	30,000	10,000
50-433-3392	GILPIN SCHOOLS/FREI/CNTY LEASES	8,816	820	(113)	2,500	1,500	-
50-433-3393	FALL RIVER FACILITIES DESIGN	473	-	-	-	-	-
50-433-3394	TRIAL & PREP CWCB	-	-	-	-	-	-
50-433-3395	WETLANDS MITIGATION	-	5,013	563	-	500	-
50-433-3398	NEW WATER LEASES	-	-	-	4,000	6,000	-
50-433-3399	AQUAPURA AUG PLAN	180	-	-	-	-	-
50-433-3400	AQUAPURA SURFACE RIGHTS	56	-	360	-	-	-
50-433-3432	WATER ACCOUNTING/ADMIN.	25,645	22,960	19,490	30,500	30,500	30,000
50-433-3433	COMP. MODELING/ENGINEERING	-	-	-	2,000	2,000	-
50-433-3435	OPPOSITION TO WATER RIGHTS	3,255	14,528	10,478	18,000	15,000	-
50-433-3495	DILIGENCE APPLICATIONS	-	-	605	8,000	8,000	-
50-433-3496	BH TRIAL & PREP	-	-	-	30,000	25,000	-
50-433-3497	BH WATER PROJECT FEDERAL REV	-	-	-	10,000	7,500	-
50-433-3398	RAW WATER ASSESSMENT	-	-	-	15,000	15,000	-
50-433-3399	DISTRIBUTION ASSESSMENT	-	-	-	70,000	70,000	-
	<i>Total Professional Services</i>	<u>78,205</u>	<u>181,887</u>	<u>54,003</u>	<u>217,500</u>	<u>262,858</u>	<u>164,000</u>
50-433-4100	ELECTRICITY	31,281	43,681	30,893	43,900	34,370	35,000
50-433-4250	CHEMICAL TESTING	9,485	3,379	8,790	6,300	10,425	12,000
50-433-4303	BUILDING MAINTENANCE	174	367	2,093	1,000	1,000	5,000
50-433-4309	VEHICLE MAINTENANCE	-	8	2,727	5,000	5,000	5,000
50-433-4350	SPRING LINE COLLECTION	-	-	2,892	-	-	-
50-433-4351	PUMP STATION	563	14	14,834	15,000	10,000	15,000
50-433-4352	TOOLS	56	6,565	2,878	2,000	1,500	3,000
50-433-4353	PLANT	10,523	6,052	11,828	15,000	15,000	15,000

## 2013 ADOPTED BUDGET

WATER DEPARTMENT

ACCOUNT	ACCOUNT DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 REVISED	2012 PROPOSED	2012 REVISED	2013 PROPOSED
50-433-4354	DISTRIBUTION	64,607	26,392	12,856	30,000	30,000	30,000
50-433-4355	RESERVOIR MAINTENANCE	-	-	-	3,000	3,000	3,000
50-433-4356	METER MAINTENANCE	-	-	-	3,000	3,150	3,000
50-433-4357	FIRE HYDRANT REPAIR & MAINT	-	-	-	1,000	2,115	10,000
50-433-4401	DITCH FEES	13,790	22,422	23,382	22,500	22,500	23,000
50-433-4501	CO PUBLIC WATER SYSTEM	-	-	-	300	300	300
50-433-5100	POSTAGE	18	-	82	550	150	662
50-433-5200	LIABILITY INSURANCE	11,958	10,099	11,105	11,489	17,440	17,128
50-433-5300	TELEPHONE	2,032	3,766	2,744	2,800	2,228	2,000
50-433-5301	CELL PHONE	699	50	772	1,000	1,579	1,500
50-433-5410	CLASSIFIEDS	595	550	240	550	550	500
50-433-5611	CREDIT CARD PROCESSING FEES	290	214	560	750	652	750
50-433-5700	SUBSCRIPTIONS & MEMBERSHIPS	3,715	3,560	3,725	2,000	1,500	1,500
50-433-5701	LICENSING & MAINTENANCE	-	-	-	4,500	4,500	4,500
50-433-5800	TRAVEL	-	-	17	-	12	-
50-433-6000	MISCELLANEOUS	509	-	212	-	-	-
50-433-6110	OFFICE SUPPLIES	250	7,884	339	685	685	1,000
50-433-6111	STATIONARY/FORMS	-	-	102	100	100	500
50-433-6112	PHOTOCOPIER CHARGES	1,114	950	1,007	850	1,250	1,222
50-433-6113	SMALL EQUIPMENT	36	-	-	3,000	3,000	3,000
50-433-6114	SOFTWARE/INTERNET	9,439	4,547	5,891	600	3,000	3,000
50-433-6115	UNIFORMS	-	-	223	700	750	1,000
50-433-6260	FUEL	2,089	-	9,108	1,000	1,000	3,000
50-433-6270	CHEMICALS	5,933	15,130	10,090	10,000	10,000	12,000
50-433-8900	BAD DEBTS	54	35	144	100	100	100
50-433-7420	BULK WATER FILL STATION	1,291	830	369	1,200	1,200	1,200
50-433-7421	CAPITAL REPAIRS/IMPROVEMENTS	-	-	-	60,000	60,000	40,000
50-433-7422	CHASE GULCH DAMN CIP	-	-	-	-	-	25,000
50-433-7431	COMPUTERS & SOFTWARE	-	-	-	13,750	8,000	8,000
50-433-7421	BACKWASH/SANITARY PIPELINE	-	-	-	30,000	30,000	-
50-433-7422	RESIDENTIAL METERS/INSTALLATION	-	-	42,795	30,000	45,000	-
50-433-7423	COMMERCIAL METERS/INSTALLATION	-	2,056	41,300	-	1,421	-
50-433-7424	RADIO READ SOFTWARE & DEVICE	-	-	-	-	-	-
50-433-7425	SPECIAL PROJECTS	-	-	-	-	-	-
50-433-7426	VEHICLE PURCHASE	-	-	-	-	-	46,000
<i>Total Operating Expenses</i>		<u>170,500</u>	<u>158,551</u>	<u>243,998</u>	<u>323,624</u>	<u>332,477</u>	<u>332,862</u>
TOTAL EXPENSES		351,910	402,378	421,018	677,665	785,156	736,041
OPERATING INCOME (LOSS)		47,788	(69,011)	50,551	(207,423)	(290,568)	92,985

**2013 ADOPTED BUDGET  
WATER DEPARTMENT**

ACCOUNT	ACCOUNT DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 ADOPTED	2012 REVISED	2013 PROPOSED
<b>Non-Operating Revenues (Expenses)</b>							
	Loan Principal-1981 USDA Loan	(18,000)	-	-	-	-	-
	Loan Interest-1981 USDA Loan	(15,775)	(5,892)	-	-	-	-
	Proceeds of Capital Lease	-	-	-	-	-	-
	Lease Principal	(19,574)	-	-	-	-	-
	Transfer from Debt Service Fund	-	289,000	-	-	-	-
	Loan from General Fund-Advanced (Repaid)	<u>(316,208)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<b>Total Non-Operating Revenues (Expenses)</b>	<b>(369,557)</b>	<b>283,108</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Contributed Capital</b>	<b>637,190</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>315,421</b>	<b>214,097</b>	<b>50,551</b>	<b>(207,423)</b>	<b>(290,568)</b>	<b>92,985</b>
<b>Reconciliation to GAAP Basis:</b>							
	Principal Payments	37,574	-	-	-	-	-
	Proceeds of capital leases	-	-	-	-	-	-
	Depreciation	(329,600)	(306,200)	(325,307)	(340,000)	(350,000)	(350,000)
	Loan Repayment-General Fund	316,208	-	-	-	-	-
	<b>Net Income (Loss) GAAP Basis</b>	<b>339,603</b>	<b>(92,103)</b>	<b>(274,756)</b>	<b>(547,423)</b>	<b>(640,568)</b>	<b>(257,015)</b>



CITY OF CENTRAL  
FIVE YEAR CAPITAL IMPROVEMENT PLAN  
2012-2016

	Estimated Cost	2012	2013	2014	2015	2016	Total Est. Expenditures 2012-2016	25% Impact Fee Allocation
<b>Historic Preservation</b>								
Re-Survey Historic District*	15,000			20,000			20,000	5,000
Repair/Replace Rock Walls	550,000		75,000	50,000	25,000	50,000	200,000	50,000
Cemetery Restoration	100,000				25,000		25,000	
R.O.W. Re-Survey	100,000				100,000		100,000	
Heat in Museum portion of Wash Hall	20,000	20,000					20,000	5,000
Heat in Remainder of Wash Hall	70,000			70,000			70,000	
Repaint City Hall	20,000	20,000					20,000	5,000
Sidewalk Replacement	300,000	7,000	20,000	75,000	75,000	100,000	277,000	69,250
Monument Sign	20,000		20,000				20,000	5,000
<b>Total Historic Preservation</b>	<b>1,195,000</b>	<b>47,000</b>	<b>115,000</b>	<b>215,000</b>	<b>225,000</b>	<b>150,000</b>	<b>752,000</b>	<b>139,250</b>
<b>Public Works Department</b>								
Chipseal and re-stripe CCP*	1,300,000			1,300,000			1,300,000	
Spring Street Complete Reconstruction	1,500,000				1,500,000		1,500,000	
Public Works Facility*	700,000			700,000			700,000	
Virginia Canyon Chipseal/Curb & Gutter	250,000			250,000			250,000	
Eureka Street Complete Reconstruction	1,500,000							
Nevada Street Settlement/Reconstruction	500,000				500,000		500,000	
CCP Lighting Completion	2,000,000							
Resurface/Widen Residential Streets	200,000		50,000		100,000	100,000	150,000	N/A
Opera House Storm Drainage	23,000					23,000	23,000	
Replace Kenworths	400,000				200,000		200,000	
Replace 1 ton PW Truck	45,000	58,175					58,175	
Replace 2 3/4 Ton PW Trucks	70,000						-	
Replace 1 ton PW Truck	45,000	42,497		45,000			87,497	
Replace Bobcat	50,000	33,568					33,568	
Purchase 2 ton PW truck	70,000	67,158					67,158	
Kubota	12,000	11,941					11,941	
<b>Total Public Works Department</b>	<b>8,665,000</b>	<b>213,339</b>	<b>50,000</b>	<b>2,295,000</b>	<b>2,300,000</b>	<b>123,000</b>	<b>4,881,339</b>	
<b>Police Department</b>								
Replace 3 Vehicles	80,000	95,000			95,000	40,000	230,000	57,500
Equipment & Graphics for above	35,000	60,000			60,000	10,000	130,000	32,500
Pole Mounted Speed Signs	16,000		16,000				16,000	4,000
License Plate Reader	25,000			25,000			25,000	6,250
Trailers	20,000		20,000				20,000	5,000
VMS Board	50,000				50,000		50,000	12,500
<b>Total Police Department</b>	<b>226,000</b>	<b>155,000</b>	<b>36,000</b>	<b>25,000</b>	<b>205,000</b>	<b>50,000</b>	<b>471,000</b>	<b>117,750</b>

CITY OF CENTRAL  
FIVE YEAR CAPITAL IMPROVEMENT PLAN  
2012-2016

	Estimated Cost	2012	2013	2014	2015	2016	Total Est. Expenditures 2011-2015	25% Impact Fee Allocation
<b>Fire Department</b>								
3,500 Gallon Tender/Tanker	385,000							
Type 3 Engine	300,000							
Replace Fire Pump on Brush #1	50,000							
75 ft. Ladder Truck/Elevated Water Way	800,000							
4x4 2,000 Gallon Tender/Tanker	300,000							
4x4 Tahoe or Pickup	55,000							
4x4 Engine	325,000							
Type 4 or 5 Rescue Engine	275,000							
Purchase 114 Lawrence	175,000							
Radio Upgrade	97,000	97,000						97,000
<b>Total Fire Department</b>	<b>2,762,000</b>	<b>97,000</b>						<b>97,000</b>
<b>Water</b>								
PRV Replacement	100,000	10,000			40,000			90,000
Fire Hydrant	20,000		10,000					10,000
Sillling Chamber	20,000	20,000						20,000
Plant Improvements	500,000	30,000	60,000		100,000	150,000		485,000
Backwash/Sanitary Pipeline	30,000	30,000						30,000
Chase Gulch Toe Drain	25,000		25,000					50,000
Lawrence St. Water Line Replacement	250,000				250,000			250,000
Stormwater Management Program	250,000			50,000		100,000		200,000
New Transmission Lines from MNR*	2,500,000					2,500,000		2,500,000
Microfiltration and WP Upgrades	2,500,000							
Dredge City Park Pond	60,000			60,000				60,000
Distribution on High Streets	10,000,000							
Truck Purchase	46,000		46,000					
San. Sewer Connection at WP	300,000			300,000				300,000
	16,601,000	90,000	141,000	550,000	490,000	2,745,000	3,995,000	-
<b>TOTALS</b>	<b>29,449,000</b>	<b>602,339</b>	<b>342,000</b>	<b>3,085,000</b>	<b>3,220,000</b>	<b>3,068,000</b>	<b>6,104,339</b>	<b>257,000</b>

\*Denotes Projects for which grants have or may be received

CITY OF CENTRAL  
 BUSINESS IMPROVEMENT DISTRICT  
 Property Tax Summary

	Actual 2011	Estimated 2012	Proposed 2013
Assessed Valuation - Gilpin County	28,096,299	22,727,598	26,522,420
Mill Levy - General	0	0	5.000
Mill Levy - Debt Service	80.000	80.000	80.000
Total Mill Levy	80.000	80.000	85.000
Property tax revenue - General	0	0	132,612
Property tax revenue - Debt Service	2,247,704	1,818,208	2,121,794
Total Property tax revenue	2,247,704	1,818,208	2,254,406

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CITY OF CENTRAL  
BUSINESS IMPROVEMENT DISTRICT  
General Fund  
Proposed Budget  
2013

	Actual 2011	Estimated 2012	Proposed 2013
BEGINNING FUNDS AVAILABLE	\$63,083	\$15,410	\$19,910
REVENUE			
Property taxes	0	0	132,612
Specific ownership taxes	96,572	83,000	83,000
Management of services - City	0	18,000	18,000
Marketing services - City	0	170,000	170,000
Promotion reimbursements	0	8,000	0
Transportation Contract	0	0	436,000
Miscellaneous	8,099	0	10,000
Total Revenue	104,671	279,000	849,612
Total Funds Available	167,754	294,410	869,522
EXPENDITURES			
Administrative			
Accounting	7,306	2,500	2,500
Audit	5,000	5,000	5,000
West PR Management Contract	77,000	84,000	90,000
Insurance	1,935	2,000	2,000
Infrastructure projects	0	0	25,000
Legal	16,813	10,000	10,000
Maintenance - City Parkway	0	20,000	20,000
Marketing services - City	0	144,000	170,000
Miscellaneous	1,564	2,000	2,000
Promotion	42,726	5,000	55,000
Transportation Contract	0	0	400,000
Contract Administration	0	0	36,000
Emergency reserves	0	0	6,000
Total Expenditures	152,344	274,500	823,500
ENDING FUNDS AVAILABLE	\$15,410	\$19,910	\$46,022

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CITY OF CENTRAL  
BUSINESS IMPROVEMENT DISTRICT  
Debt Service Fund  
Proposed Budget  
2013

	Actual 2011	Estimated 2012	Proposed 2013
BEGINNING FUNDS AVAILABLE	<u>\$399,535</u>	<u>50,049</u>	<u>19,893</u>
REVENUE			
Property taxes	2,210,065	1,818,208	2,121,794
Interest income	34,572	2,000	2,000
	<u>2,244,637</u>	<u>1,820,208</u>	<u>2,123,794</u>
Total Revenue			
	<u>2,244,637</u>	<u>1,820,208</u>	<u>2,123,794</u>
Total Funds Available	<u>2,644,172</u>	<u>1,870,257</u>	<u>2,143,686</u>
EXPENDITURES			
Legal	6,096	10,000	10,000
Treasurer fee	51,750	36,364	42,436
Trustee fees	5,100	4,000	4,000
Debt Service - Principal	0	0	0
- Interest	2,531,177	1,800,000	2,070,000
	<u>2,594,123</u>	<u>1,850,364</u>	<u>2,126,436</u>
Total Expenditures			
	<u>2,594,123</u>	<u>1,850,364</u>	<u>2,126,436</u>
ENDING FUNDS AVAILABLE	<u>\$ 50,049</u>	<u>19,893</u>	<u>17,250</u>

\* District anticipates paying all taxes collected towards interest payment, and accruing the unpaid amount as follows:

Interest accrual - Beginning of year	15,826,939	19,178,505	24,658,505
Additional accrual	5,882,743	7,280,000	9,272,192
Interest payments	2,531,177	1,800,000	2,070,000
Intrest accrual - End of year	<u>19,178,505</u>	<u>24,658,505</u>	<u>31,860,697</u>

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## CITY OF CENTRAL BUDGET POLICY

The budgetary policies described below are governed by the budgetary rules and regulations as stated in Article X of the City Charter and are meant to reinforce and maintain the Charter's requirements. The City will adopt the budget in accordance with State, Charter and other requirements as well as certify the mill levy to the County by the required date.

### Balanced Budget

The City of Central defines a balanced budget as one in which expenditures do not exceed available resources. Available resources are defined as annual projected revenues plus any undesignated reserves which are over the Fund Balance Policy minimum requirements and approved by Council. Ongoing operational expenses must be funded by ongoing sources of revenue. The City does not use one-time revenues to fund ongoing operations or services. The City will avoid using reserves and fund balances to fund ongoing operations and/or services whenever possible.

### Budget Document

The budget will be prepared annually to illustrate the revenues and expenditures within each Fund and/or Department as well as a comprehensive summary of all financial information presented. Budgetary procedures as well as the budgetary document will conform to all state regulations and generally accepted accounting principles (GAAP). When presented to Council, the budget document should contain the following information:

1. A *Budget Message* from the City Manager that discusses the proposed budget, a review of the previous year's financial activities, significant changes to revenues and expenditures, changes in staffing and any projects or capital expenditures expected.
2. A copy of the City's *Financial Policies* for reference.
3. The *Budget Resolution* presented to Council for adoption
4. A budget document that includes proposed information for Funds and Departments. This document should be prepared in accordance with GFOA recommendations when possible.
5. The Business Improvement District's proposed budget.
6. The City's 5 Year Capital Improvement Plan
7. Glossary of Terms

### Budget Management & Control

The Finance Director shall be responsible for maintaining a budgetary control system to ensure adherence to the adopted budget. The Finance Director shall provide the City Council with a quarterly report that compares actual revenues and expenditures to the budgeted amounts as well as year-end projections based off of the actual figures.

Explanation for any significant deviations from the budget should accompany these reports. These same reports will be updated and given to the City Manager and all department directors on a monthly basis. In accordance with the Fund Balance Policy, these reports shall be given to Council on a monthly basis if reserve balances do not meet the minimum requirements.

It is the responsibility of the department directors to review these reports for accuracy and inform the Finance Director and/or City Manager of any changes that need to be made to year-end projections or the actual figures reported. The department directors are also responsible for ensuring that their budgets stay within the adopted allocations and inform the City Manager and Finance Director if they have reason to believe a line item within their fund will exceed the allocated amount.

#### Deviations from the Adopted Budget

It may become necessary to amend budget appropriations after the adoption of the budget for a variety of reasons. Unexpected expenditures, costly repairs to infrastructure and/or capital equipment, one-time expenditures related to acquisitions, emergencies, economic downturns and increased costs are all situations which could make it necessary to amend the budget. All amendments to the budget must be approved by the City Council prior to the expenditures if possible. Prior to amending the budget, staff should identify where the additional funding for the expense will come from whether it be additional revenues, reduced expenditures in other areas or use of fund balances.

#### Expenditure Regulations

- A. *Invoices*: In order to maintain accurate records, ensure that all expenditures are appropriate, and issue payment in a timely manner, Department Directors are required to sign and code all invoices generated by their Department. Invoices should be coded and turned in to the Finance Department as soon as possible after the Director has received them. It is not the responsibility of the Finance Department to code invoices generated from other departments.
- B. *Credit Card Receipts*: The City recognizes that it is at times not possible to have an invoice issued for services performed or supplies purchased. Therefore, Department Directors are allowed to use City issued credit cards at these times. The Department Director may also designate one (1) to two (2) other departmental employees to use the credit card if necessary. A coded and signed receipt *must* be turned in for any purchases made with a city credit card. If a receipt is not submitted than the employee shall become responsible for paying the amount of the charge.
- C. *Expenditures over \$5,000*: In order to manage cash flow and monitor monthly expenditures, Department Directors shall inform the City Manager when purchases in amounts over five-thousand (\$5,000) dollars are made whether budgeted or not.
- D. *Over-Budget Expenditures*: For budgetary control and maintenance, all Department Directors will seek the approval of the City Manager before making expenses that will put any line item within their departmental budget over its annual allocation. At the close of the year, Department Directors shall provide

written explanations for all line items within their budgets that went over the annual allocation, regardless of whether or not their overall budget is still within allocation.

- E. *Accurate Coding*: All expenses shall be coded to the appropriate line item, regardless of whether or not the expense exceeds the line item's budget. No Department Director shall code an expense to an inappropriate line item for the purposes of staying within allocations.

#### Expenditure Restrictions (Spending Freezes)

The City Manager has the authority to restrict the Department Directors' ability to make expenditures as described in the above Sections, specifically *Section C*. As financial conditions or other circumstances require, the City Manager may initiate a spending freeze in order to safeguard available funding and preserve the City's financial integrity. In the case of a spending freeze, directors are required to have *all* expenditures approved by the City manager *prior* to making the purchase or committing funds for any reason. This expenditure process shall remain in effect until such time as the City Manager lifts the spending freeze.

## CITY OF CENTRAL FUND BALANCE & RESERVE POLICY

Fund balance is the amount in any given fund that represents the difference between the fund assets and the fund liabilities. Certain portions of a fund balance may be reserved for liabilities or designated purposes of the government. Unreserved fund balance serves as a measure of a governmental fund's financial viability and in some cases current spendable resources.

Prudent fiscal management entails that a city shall not expend all cash and/or reserves on hand during any given year and instead maintains a reserve in its fund balances from year to year. In doing so, the city is better able to handle downturns in revenue as well as deal with unanticipated expenditures without a decrease in services to citizens and businesses within the community. Healthy fund balances also make it possible for the city to capitalize on opportunities that were not anticipated during the budget process.

### Undesignated Reserves

Pursuant to Article X, Section 20 of the Colorado Constitution, the City shall have a reserve of 3% of budgeted expenditures for emergencies. This 3% reserve will be kept and accounted for in a separate fund called the Tabor Reserve Fund. The use of this reserve is restricted and can be used solely in the event of an emergency.

### Designated Reserves-General Fund

In order to ensure financial stability at all times and protect the City against shortfalls in revenue or unanticipated expenditures, the City has determined it is necessary to designate reserves in addition to the required undesignated reserves as described above.

The City shall always strive to have a minimum General Fund reserve of 5% of the total budgeted expenditures for any given year. At no time shall the General Fund reserve fall below one (1) month of expenditures as averaged out over three (3) years. In the event that the General Fund reserve is below the 5% minimum, the City shall allocate all unbudgeted, additional revenues to the General Fund reserve as well as unexpended funds approved in the budget until the 5% minimum is reached.

If the General Fund balance reserve is projected to be less than the required minimum for any given budget year, Council should:

1. Require close monitoring of all revenues and expenditures on a monthly basis rather than quarterly basis.
2. Decrease budget allocations for programs within reasonable means
3. Require that a mandatory mid-year budget meeting and update be held so that the budget can be re-evaluated and revised if necessary.
4. Require cash flow reports on a monthly or quarterly basis as is necessary

5. Defer all requests for significant funding or additional projects until after the minimum reserve can be met.

Once the General Fund reserve of at least 5% has been met and can be maintained, the Council may allocate any additional funds over the 5% to finance capital improvements, replace equipment and complete other projects that are considered *one-time* expenditures and will not incur ongoing expenses with no source of funding. Use of additional reserve funds must be approved through a Resolution of the City Council.

The City will always attempt to avoid appropriating fund balance reserve for recurring service and/or operating expenditures. However, in the event that it is necessary to do so, the City will include an explanation of the appropriation, why it is necessary and how the Council and staff plan to avoid doing so in future budgets.

The General Fund reserve may be used to cover significant revenue shortfalls, significant unanticipated expenditures or debt service requirements if other solutions such as expenditure reductions are not possible. The use of reserves for these purposes requires Council approval, but not necessarily adoption by Resolution.

#### Designated Reserves-All other Governmental Funds

The City shall strive to maintain a minimum balance reserve of 2% of the total budgeted expenditures for all other governmental funds. In the event that a fund's balance reserve goes below the 2% requirement, the same actions as listed for the General Fund should be taken to correct the situation. The funds for which this applies are as follows:

- Historic Preservation Fund
- Capital Improvement Fund
- Conservation Trust Fund
- Impact Fees Fund
- Public Property Trust Fund
- \*Any other governmental funds that may be created

CITY OF CENTRAL  
CASH MANAGEMENT & INVESTMENT POLICY

**I. Intent and Governing Authority**

In order to maintain and protect the City's investments, Cash Flow and services and programs made possible by such, it is the policy of the City of Central and the duty of the City Treasurer and Finance Director to invest public funds in the City's custody in a way that provides the highest return on investment in the most secure manner while continuing to meet the daily cash flow needs of the City.

This Investment Policy shall be operated and maintained in conformance with all federal and state requirements as set out in CRS § 31-20-303(1) (b) and the City Charter of the City of Central.

**II. Scope**

This Policy applies to the investment of *all* funds except for Fiduciary Funds (Fire & Police Pension funds) and any other employee retirement funds.

Pooling of Funds: Except for cash in certain restricted (Bond Reserve) or special funds, the City will consolidate cash and reserve balances from all funds to maximize investment earnings and to increase efficiencies with regard to investment pricing, safekeeping and administration. Investment income will be allocated to the various funds based on their respective participation and in accordance with Generally Accepted Accounting Principles (GAAP).

**III. Standard of Care**

The Standard of Care used by the City of Central and its staff and officials when managing public operating funds shall be made in accordance with CRS §24-75-601.1 and follow the "Prudent Man Standard" of CRS §15-1-304. This Standard requires that trustees, such as government officials and staff, who make investments or deposits for local governments, are obligated to exercise,

*"the judgment and care, under the circumstances then prevailing, which men of prudence, discretion and intelligence exercise in the management of the property of another, not in regard to speculation but in regard to the permanent disposition of funds, considering the probable income as well as the probable safety of capital" (CRS §15-1-304)*

Officers and employees involved in the investment of City funds shall refrain from personal business activity that could create a conflict of interest regarding the proper execution and management of investments or could affect the person's ability to make impartial decisions. Employees and investment officials shall disclose any interests in the financial institutions with which they wish to conduct business. Employees and

officials should also refrain from using the same financial institutions that the City used for personal investments.

#### IV. Investment Authority

Authority to manage the funds and investments of the City is delegated to the City Treasurer, hereinafter referred to as the Investment Officer, by the Central City Charter, Section 7.7. The Investment Officer shall also be charged with the duty of establishing, implementing and upholding written procedures and internal controls consistent with this Policy. The Investment Officer shall also establish a system of controls to regulate the activities of subordinate officials and is responsible for all transactions undertaken.

#### V. Objectives

The primary objectives of all investment activities undertaken shall be Safety, Liquidity and Yield.

- A. Safety: Investments shall be made in a manner that seeks to ensure the preservation of principal in the overall portfolio and mitigate credit and interest rate risks.
  - i. The City will minimize credit risk by: 1. Limit investments to the types of securities listed in Section VII, 2. Pre-qualify financial institutions, brokers and advisers with which the City wishes to do business and 3. Diversify investments to minimize the impact of any potential losses from any one security type.
  - ii. The City will minimize interest rate risk by: 1. Structure the portfolio so that securities mature to meet cash flow requirements to avoid selling prior to maturity, 2. Invest operating funds in shorter-term securities such as investment pools.
- B. Liquidity: City funds shall remain sufficiently liquid in order to meet all of the City's operating requirements that can be reasonably anticipated. This can be achieved by structuring investments and their maturity rates to coincide with anticipated operating costs and maintaining a portion of City funds in money market mutual funds or local government investments pools.
- C. Return on Investments: The investments shall be designed with the goal of obtaining a market rate of return throughout the budgetary and economic cycles that consider the safety and liquidity of the investments as described above. Safety and Liquidity will be the main objectives of this Plan.

## **VI. Authorized Financial Institutions, Depositories & Broker/Dealers**

No public deposit of funds shall be made except in a qualified public depository authorized to do business in the State of Colorado and located within the State of Colorado. The Investment Officer shall approve, designate and maintain a list of authorized financial institutions. The Investment Officer shall qualify institutions based upon generally accepted industry standards (i.e. capital requirements, asset quality, earnings, liquidity, management) using available public agency and private rating services as appropriate. An annual review of all qualified institutions and broker/dealers will be conducted by the Investment Officer. A signed Certification sheet acknowledging receipt and understanding of the City's Investment Policy will be kept on file in the Finance Department.

## **VII. Authorized and Suitable Investments**

Investments of the City's funds will be limited to those investment types authorized by the City Charter and C.R.S. §24-75-601.1. Eligible investments include the following:

- i. U.S. Treasury obligations which carry the full faith and credit guarantee of the United States government and are considered to be the most secure instruments available;
- ii. U.S. government agency and instrumentality obligations that have a liquid market with a readily determinable market value;
- iii. Certificates of deposit and other evidences of deposit at financial institutions;
- iv. Banker's acceptances-must meet capital and surplus requirement and their deposits must be secured and their debt must be rated;
- v. Revenue obligations of any state in the U.S., the District of Columbia, territorial possessions of the U.S. or political subdivisions of any state/ these securities must be rated in the highest two rating categories;
- vi. Commercial paper, rated in the highest tier (e.g. A-1, P-1, F-1, D-1 or higher) by a nationally recognized rating agency;
- vii. Investment-grade obligations of state, provincial and local governments and public authorities;
- viii. Repurchase agreements whose underlying purchased securities consist of the aforementioned instruments;
- ix. Money market mutual funds regulated by the Securities and Exchange Commission and whose portfolios consist only of dollar-denominated securities; and
- x. Local government investment pool either state administered or developed through powers of statutes and other intergovernmental agreement legislation.
- xi. U.S. dollar denominated corporate or bank debt, issued by a corporation or bank organized and operating within the U.S. with a net worth in excess of \$250,000,000. The debt must mature within three (3) years and must carry at least two ratings not below AA- or Aa3. The City's investment shall at no time exceed 30% of the

City's investment portfolio or 5% of the book value if the debt is issued by a single corporation or bank.

Repurchase Agreements and Reverse Repurchase Agreements shall be allowed when in accordance with state law and use of such shall always adhere to GFOA recommended practices. All repurchase agreements shall be collateralized at a minimum of 102% of the value of the City's investment. The Investment Officer may require a higher amount based upon the time until completion and nature of the securities involved.

Full Collateralization shall be required on all public deposits as required under state law, specifically the Public Deposit Protection Act, C.R.S. §11-10.5-101 and the Savings and Loan Association Public Deposit Protection Act, C.R.S. § 11-47-101 and as set out by the Colorado Banking Board.

### **VIII. Factors of Investment**

- i. Diversification-The City shall diversify its investments to eliminate the risk of loss and balance the effect of interest rate and changes affecting different types of securities. Investments shall be diversified by:
  1. Limiting investments to avoid overconcentration in securities from a specific issuer or business sector (excludes U.S. Treasury securities);
  2. Limiting investment in securities that have higher credit risks;
  3. Investing in securities with varying maturities; and
  4. Continuously investing a portion of the portfolio in readily available funds such as local government investment pools (LGIPs), money market funds or overnight repurchase agreements to protect the liquidity of the City's investments.
- ii. Maximum Maturities- Core investments will be limited to low risk securities in order to earn a fair rate of return. To the extent possible, the City will attempt to match the maturity of its investments to anticipated cash flow requirements. Unless, matched to a specific cash flow, the City will not directly invest in securities maturing more than five (5) years from the date of purchase. Securities shall be held until maturity unless one of the following exceptions applies:
  1. The security has a declining credit and should be sold to minimize loss of principle
  2. A security swap would improve the quality or yield of the investment
  3. The City's liquidity needs outweigh the potential earnings to be lost
- ii. Competitive Bids-The Investment Officer shall obtain competitive bids from at least two (2) brokers or financial institutions on all

purchases of investment instruments purchased on the secondary market.

#### **IX. Reporting & Performance Standards**

The Investment Officer shall prepare a quarterly report for the City Manager and City Council that provides analysis of the current investment portfolio and discussion of the transactions that were executed over the last quarter as well as information regarding gains and/or losses experienced in the portfolio and other information as deemed necessary by the Investment Officer, City Manager or City Council.

The investment portfolio will be managed in accordance with the factors as described in Section VIII of this Policy and should obtain a market average rate of return during a market/economic environment of stable interest rates. The Investment Officer will develop a series of benchmarks reflective of the actual securities being purchased and by which the portfolio will be compared on a quarterly basis. Adjustments to the portfolio will be made to reach benchmarks as necessary and benchmarks will be adjusted in reference to the current market and portfolio holdings.

#### **X. Safekeeping & Custody**

- A. *Delivery vs. Payment*-All trades of marketable securities shall be executed by delivery vs. payment (DVP) to ensure that securities are deposited in an eligible financial institution prior to the release of funds.
- B. *Safekeeping*-Securities shall be held by a centralized and independent third-party custodian selected by the City as evidenced by safekeeping receipts issued in the City's name. The custodian shall provide the City with a copy of their most recent report on internal controls on an annual basis.
- C. *Internal Controls*-The Investment Officer is responsible for establishing and maintaining a structure of internal control designed to ensure that the City's assets are protected from loss, theft or misuse. Internal Control Procedures shall be documented and reviewed annually during the City audit process.

#### **XI. Policy Exemptions, Review & Amendments**

- A. *Exemptions*-Any investments held by the City at the time of this Policies adoption that do not conform to this Policies guidelines shall be exempted from the requirements of the Policy. Upon maturity or liquidation or such assets, the monies shall be reinvested in conformance with Policy standards.
- B. *Amendments*-This policy shall be reviewed for its appropriateness and effectiveness at least every three (3) years by the Investment Officer and City Manager. Recommended changes and/or revisions shall be presented to the City council for adoption by Resolution.

## CITY OF CENTRAL REVENUE POLICY

The following revenue policy has been developed to work in conjunction with the City's other financial policies to ensure that the City is able to maintain a stable and healthy financial status in order to provide residents and visitors with services. These policies should serve as a framework that elected officials, staff and residents can use to guide their decision making processes and assist them in determining actions beneficial to the City at large.

The Finance Department shall formulate and abide by a set of standardized procedures for the receipt and management of revenue and accounts receivable. These procedures will be formulated to support and maintain the policies set forth below as well as provide prudent internal controls, timely recording and accurate reporting of revenues and accounts receivable.

### Diversity and Stabilization

1. The City shall strive to achieve and maintain a diverse revenue stream that does not rely solely on any one source of revenue. In doing so, the City's revenue sources will not be adversely affected by short-run fluctuations in any one source of revenue.
2. The City recognizes that gaming device fees and gaming taxes are unpredictable and shall strive to find a balance between gaming related revenue and other revenue sources to lessen the impact of negative changes within the gaming industry on the City.

### One-Time Revenues

1. In order to preserve and maintain services and operations of the City, one-time revenues shall not be used to fund on-going expenditures or services. Revenues that are of a one-time nature shall be used only for the following purposes:
  - a. Funding of special projects when the cost of the project is less than or equal to the amount of the one-time revenue.
  - b. The purchase of capital equipment and/or infrastructure for which the cost to maintain will not adversely affect the City's financial status.
  - c. Decreasing the City's debt level
  - d. Funding debt reserve accounts, or fund balances that are below the minimum required at the time that the revenue is received.

### New Revenues

1. The City Council and staff will evaluate opportunities for new streams of revenue as they become apparent and shall determine the appropriateness of any potential new revenue based upon the City's current short and long-term objectives, the

diversity of the City's overall revenue and the possible tax burden upon Citizens. City Council and staff may use additional criteria as deemed necessary.

### Revenue Estimation

1. Revenues will be estimated conservatively using objective and analytical approaches to estimates. Historical trending, current knowledge of the economy and expected or known changes regarding the revenue will be used to reach accurate projections.
2. Any assumptions used to reach estimates should be noted in financial data or reports in which the estimates are used.

### User Fees

1. The City shall establish user charges and fees that attempt to recover a significant portion of the cost of providing the service.
  - a. In regard to enterprise funds, the City shall strive to achieve user fees that fully support the total direct and indirect costs of operation including the cost of depreciation.
2. The City shall review the user fees and charges that it has in place as well as the services provided on an annual basis to identify the impacts of inflation or other cost increases and ensure cost recovery for services.

### Collection of Revenues

When at all possible all revenues should be received by Finance Department staff. However, the City recognizes that this is not always possible; therefore, City employees who collect any City revenues whether it be in the form of cash, check, money order or credit card, must write a receipt for the funds and turn the revenue in to the Finance Department as soon as possible. Funds should not be held longer than five (5) days if the regardless of the circumstances.

In the case of Municipal Court, the Court Clerk shall collect all fines remitted and keep them in a secure location until such time as she/he can enter the collections into the Court system and reconcile the funds received. Court revenues shall be remitted to the Finance Department with a reconciliation at least once per month.

When feasible the Finance Department should use wire transfers and ACH deposits to receive revenues directly into City accounts. By doing this, the City can maximize its interest earnings and decrease processing time.

CITY OF CENTRAL  
GLOSSARY OF BUDGET TERMS

**ACCRUAL BASIS:** The basis of accounting under which revenues are recorded when earned and measurable and expenditures are recorded as soon as they result in liabilities for benefits received.

**APPROPRIATIONS:** An authorization granted by the legislative body (e.g. City Council) to make expenditures and to incur obligations for specific purposes.

**ASSESSED VALUATION:** A value that is established for real or personal property for use as a basis for levying taxes.

**ASSETS:** Property owned by the government that has a monetary value.

**AUDIT:** The examination of documents, records, reports, systems of internal control, accounting and financial procedures, and other evidence for the purpose of ascertaining fair presentation of financial statements, determining propriety, legality and accuracy of transactions.

**BOND:** A written promise, generally under seal, to pay a specified sum of money, called the face value or principal amount, at a fixed time in the future, called the date of maturity, and carrying usury or interest at a fixed rate, usually payable periodically.

**BUDGET:** A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.

**CAFR:** Comprehensive Annual Financial Report.

**CAPITAL IMPROVEMENTS PROGRAM:** A plan for capital expenditures to be incurred each year over a fixed period of years to meet the capital needs of the government.

**CAPITAL OUTLAY:** Expenditures which result in the acquisition of or addition to fixed assets. Generally consists of machinery and equipment, furniture and fixtures, etc. costing more than \$500 each and lasting more than three years.

**CASH BASIS:** The basis of accounting under which revenues are recorded when received in cash and expenditures are recorded when paid.

**CHART OF ACCOUNTS:** The classification system used by a government to organize the accounting for various funds.

**CIP:** Capital Improvement Program

**DEBT SERVICE:** Cash outlays in the form of debt principal payments, periodic interest payments and related services charges for debt incurred in prior periods.

CITY OF CENTRAL  
GLOSSARY OF BUDGET TERMS

**DEFICIT:** Primarily the excess of expenditures over revenues during a fiscal year; or, in the case of proprietary and fiduciary type funds, the excess of expenses over income.

**DEPRECIATION:** The expiration in the service life of an asset generally attributable to wear and tear through use, lapse of time or obsolescence. Depreciation is generally not budgeted; however, it is accounted for on the financial statements.

**ENTERPRISE FUND:** A fund established to finance and account for the acquisition, operation, and maintenance of governmental facilities and services which are entirely or predominantly self-supporting by user charges. Examples include utility services, airports, and transit systems.

**EXPENDITURES:** Where the accounts are kept on the accrual basis or modified accrual basis, this term designates the cost of goods delivered or services rendered, whether paid or unpaid, including expenses, provision for debt retirement not reported as a liability in the fund form which it is retired, and capital outlays. This expression is generally used for governmental type funds such as the general fund, special revenue funds, capital project funds, and debt service funds.

**EXPENSES:** Charges incurred, whether paid or unpaid, for operation, maintenance, and interest, and other charges which are presumed to benefit the current fiscal period. This expression is generally used for proprietary type funds such as enterprises, trust and agencies.

**FIDUCIARY FUND TYPES:** Trust and agency funds used to account for assets held by a government in a trustee capacity or as an agent on behalf of others.

**FISCAL PERIOD:** Any period (generally twelve months) at the end of which a governmental unit determines its financial position and the results of its operations. The City of Central's fiscal period is January 1 to December 31.

**FUND:** A self-balancing accounting entity segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations (e.g. General Fund, Utility Fund, etc.)

**FUND BALANCE:** Resources remaining from prior years which are available to be budgeted in the current year. This expression is generally used for governmental type funds.

**GAAP:** Generally accepted accounting principles

**GENERAL FIXED ASSETS:** Those fixed assets of a governmental unit which are not accounted for in a specific Enterprise, Trust, or Agency Fund.

CITY OF CENTRAL  
GLOSSARY OF BUDGET TERMS

**GENERAL FUND:** A fund used to account for all transactions of a governmental unit which are not accounted for in another fund.

**GENERAL LONG-TERM DEBT:** Long-term debt legally payable from general revenues and backed by the full faith and credit of the government.

**GENERAL OBLIGATION BONDS:** Bonds for whose payments the full faith and credit of the issuing body are pledged.

**GOVERNMENTAL ACCOUNTING:** The composite activity of analyzing, recording, summarizing, reporting, and interpreting the financial transactions of governmental units and agencies.

**MODIFIED ACCRUAL BASIS:** A system under which some accruals, usually costs, are recorded but others, usually revenues, are not. Generally used for certain governmental type funds.

**ORDINANCE:** A formal legislative enactment by the governing body of a municipality and carrying the force of law.

**PROPRIETARY FUND TYPES:** A classification used to denote those type of funds that account for organizations and activities that are similar to those often found in the private sector (e.g. enterprises, internal services, trusts and agencies).

**REFUNDING BONDS:** Bonds issued solely to retire bonds already outstanding.

**RESERVE:** An account which records a portion of the fund balance which must be segregated for some specific use and which is, therefore, not available for further appropriation or expenditure.

**RESOLUTION:** A special or temporary order of a legislative body requiring less legal formality than an ordinance or statute.

**REVENUE:** For those revenues which are recorded on the accrual basis, this term designates additions to assets which do not increase any liability, do not represent the recovery of an expenditure, do not represent the cancellation of certain liabilities, and do not represent contributions of a Fund in proprietary type funds.

**REVENUE BONDS:** Bonds whose principal and interest are payable exclusively from earnings of a public enterprise.

**SURPLUS:** The excess of the assets of a fund over its liabilities or its resources over its disbursements.

CITY OF CENTRAL  
GLOSSARY OF BUDGET TERMS

**TAXES:** Compulsory charges levied by a government for the purpose of financing services performed for the common good.

**TAXPAYER'S BILL OF RIGHTS (T.A.B.O.R):** An amendment to the constitution of Colorado enacted in 1992 that limits the powers of governments in Colorado to levy taxes and incur debt. It also sets forth revenue limits for non-enterprise systems.

**TRUST FUND:** Funds used to account for assets held by a government in a trustee capacity for individuals, private organizations, other governments and/or other funds.