

Town of Buena Vista

2017 Proposed Budget

By:

Brandy Reitter, Town Administrator

Michelle Stoke, Treasurer

Greg Maggard, Public Works Director

Jimmy Tidwell, Police Chief

Dixon Villers, Fire Chief

Mark Doering, Principal Planner

Jill Van Deel, Airport Manager

Janell Sciacca, Town Clerk

Emily Katsimpalis, Assistant to the Town Administrator

Emily Osborn, Recreation Supervisor

Larry Deffenbaugh, IT Director

TABLE OF CONTENTS

Budget Submittal Letter.....	Page 3
Communications.....	Page 11
Operations.....	Page 13
Financial Plan.....	Page 15
Fund Summaries.....	Page 97
• General Fund.....	Page 19
• Water Fund.....	Page 24
• Conservation Trust Fund.....	Page 26
• Airport Enterprise Fund.....	Page 27
• Capital Improvement Fund.....	Page 27
• Storm Water Management Fund.....	Page 29
• Electrical Vehicle Charging Station Fund.....	Page 30
Capital Improvement Plan (CIP).....	Page 31
• CIP Table.....	Page 34
Glossary of Terms.....	Page 36
Fund Detail.....	Page 39

BUDGET SUBMITTAL LETTER

Town of Buena Vista

Honorable Mayor, Town Board Members and Citizens of Buena Vista, Colorado:

The 2017 Budget presented before you reflects a balanced approach to revenues and expenditures for all funds. Although needs typically exceed the availability of resources, the budget manages to accomplish the priorities of the Board of Trustees, staff, the community, and maintains the current level of service. The budget is a living document that serves as a planning tool for the upcoming year. The board and staff refer to the budget all year to plan and execute the priorities of the community.

The following is a table of basic statistics for the Town budget.

General Fund	2017 Amount
Beginning Balance:	\$1,444,841
Revenues:	\$3,330,378
Expenditures:	\$3,282,647
Transfer Out:	(\$415,461)
Ending Balance:	\$1,077,312

Water Fund	2017 Amount
Beginning Balance:	\$2,718,186
Revenues:	\$2,616,920
Expenditures:	\$2,616,232
Ending Balance:	\$2,718,874

Storm Water Fund	2017 Amount
Beginning Balance:	\$0
Revenues:	\$10,000
Expenditures:	\$0
Ending Balance:	\$10,000

Electric Vehicle Charging Fund	2017 Amount
Beginning Balance:	\$0
Revenues:	\$5,000
Expenditures:	\$0
Ending Balance:	\$5,000

Conservation Trust Fund	2017 Amount
Beginning Balance:	\$90,793
Revenues:	\$29,230
Expenditures:	\$13,677
Transfer Out:	(\$85,000)
Ending Balance:	\$21,346

Airport Fund	2017 Amount
Beginning Balance:	(\$3,556)
Revenues:	\$738,100
Expenditures:	\$862,468
Transfer In:	\$130,000
Ending Balance:	\$2,076

Total: All Funds	2017 Amount
Beginning Balance:	\$5,626,097
Revenues:	\$7,785,110
Expenditures:	\$9,312,744
Ending Balance:	\$4,098,466

Capital Improvement Fund	2017 Amount
Beginning Balance:	\$1,375,833
Revenues:	\$1,170,483
Expenditures:	\$2,537,721
Transfer In:	\$370,461
Ending Balance:	\$279,055

Restricted and Unrestricted Fund Balances

A portion of remaining fund balances are classified as either restricted or unrestricted fund balances. The definition of restricted fund balance is an amount that can be spent only for the specific purposes stipulated by statutory requirements, external resource providers (debt covenants, grantors), or through earmarks or carryover funding. Restricted fund balances are approved as part of budget expenditures.

Any remaining funds are classified as unrestricted fund balance. Committed fund balance is used for specific purposes pursuant to constraints imposed by the board of trustees. An example of committed fund balance is setting aside funding for a new facility or construction of streets through a dedicated tax. Assigned fund balances are classified as amounts that are constrained by the town and is intended to be used for a specific purpose, but are neither restricted nor committed, i.e. setting aside funding to balance the next year's budget.

Fund balance that is not committed or assigned is classified as unassigned fund balance and represents the remaining unrestricted fund balance in the fund after identifying fund balance that has been committed or assigned.

2017 Fund Balance Summary

All fund balances are shown for items that are in the budget. The uncommitted fund balances are not represented.

General Fund

General Fund Balance at Projected 12-31-2017 (as of 10-8-2016)	\$1,444,841
Revenues subject to restricted fund:	\$3,148,120
Unrestricted fund balance required:	\$849,992

After applying a reserve requirement of 27%, unrestricted funds available are \$227,120.

Water Fund

Water Fund Balance at Projected 12-31-2017 (as of 10-8-2016)	\$2,718,874
Revenues subject to restricted fund:	\$921,920
Unrestricted fund balance required:	\$248,918

After applying a reserve requirement of 27%, unrestricted funds available are \$673,002.

Capital Improvement Fund

Capital Imp. Fund Balance at Projected 12-31-2017 (as of 10-8-2016)	\$279,055
Revenues subject to restricted fund:	\$411,886
Unrestricted fund balance required:	\$111,209

After applying a reserve requirement of 27%, unrestricted funds available are \$167,846.

Conservation Trust Fund

Cons. Trust Fund Balance at Projected 12-31-2017 (as of 10-8-2016)	\$21,349
Revenues subject to restricted fund:	\$0
Unrestricted fund balance required:	\$5,763

After applying a reserve requirement of 27%, unrestricted funds available are \$15,583.

Airport Fund

The Airport Fund Balance is controlled by a transfer from the General Fund; therefore no minimum reserve is required. The fund balance should never be a negative number and general fund budget amendments are always possible at the end of the year to keep it above zero. In evaluating the General Fund balance reserve, the transfers to both the Airport and Capital Improvement Funds are considered expenditures.

All funds meet and exceed the 25% reserve test established by the Government Finance Officers Association (GFOA).

Storm Water Enterprise Fund

The Storm Water Enterprise Fund is a new proposal for 2017. As such, the fees established for the fund are not restricted or require a minimum reserve. This will be a future consideration as revenue accumulates overtime.

Electrical Vehicle Charging Station Enterprise Fund

The Electrical Vehicle Charging Station Enterprise Fund is a new proposal for 2017. As such, the fees established for the fund are not restricted or require a minimum reserve. This will be a future consideration as revenue accumulates overtime.

Economic Outlook

The economic outlook of the town is reflective of the changing economic climate. Sales tax collections in 2017 are up 12% over 2016. Property tax collections will remain consistent over last year. A slight increase of \$12,303 over projected actuals will result in \$383,994 in property tax collections in 2017. The Town will certify 7.452 mills in 2017 based on the Chaffee County Assessor's projected assessed valuation the property within the Town of Buena Vista.

In 2017, we expect to see strong positive economic trends. We are projecting \$3,116,872 in General Government revenues that amounts to a 7% increase over the 2016 budget. The projected increase remains conservative but takes into account historical trends and new development in 2017. The Town's combined sales tax rate is 7.4% and .5% is dedicated to paying off street bonds. Town is projecting \$1,429,599 in sales tax in 2017, an increase of 3%. Town is also projecting a 3% increase in the county's allocation in sales tax to the Town resulting in \$919,004 in revenues.

Buena Vista has experienced the following increases in sales tax excluding the onetime sales tax audit revenue in 2010;

- 2009 to 2010 an increase of 1.73%
- 2010 to 2011 an increase of 5.02%
- 2011 to 2012 an increase of 3.22%
- 2012 to 2013 an increase of 3.15%
- 2013 to 2014 an increase of 5.0%

- 2014 to 2015 an increase of 7.0%
- 2015 to 2016 an increase of 10.0%
- 2016 to 2017 an increase of 12.0%

Positive economic outcomes are attributed to the increase in tourism, better economic conditions, an uptick in the real estate, an increase in development activity, and better marketing of town and Chaffee County as a destination location.

Water Fund

In 2017 the Town is proposing to increase water rates by 5% which aligns with the recommendations from the 2014 Water Resources Master Plan. The Water Fund will see \$2,616,920 in total revenues. Approximately \$1,500,000 will come from the financing of capital projects through the Colorado Water Resources and Power Authority. The primary sources of revenue for the Water Enterprise Fund are through the sale of water and the assessment of system development fees based on meter size.

Airport Enterprise Fund

Airport Fund revenues will decrease from 2016 collections because town does not plan on receiving a large number of grants as was the case in previous years. The majority of revenue collections for the airport come from fuel sales, military testing, and facility rental fees. Town is projecting \$738,100 in revenues for 2017. The airport will receive a transfer from the General Fund of \$130,000 to cover minimal capital projects and maintenance. Total revenues are down over 2016 due a decrease in grant funding because of completed projects. Approximately \$250,000 in CDOT and FAA grants are planned for 2017 for a hangar acquisition. Military testing is planned in 2017 that will generate \$150,000 in revenue. Staff will amend the budget when payments are received.

Conservation Trust Fund

Conservation Trust Fund revenues in 2017 will remain consistent with 2016 collections. Proceeds from the Colorado Lottery are the main source of revenue for the Conservation Trust Fund. This fund pays for park and trail improvements. In 2017 the Town is projecting \$29,230 in revenues.

Capital Improvement Fund

The Town dedicates .5% sales tax to the Capital Improvement Fund. Town is projecting a 3% increase in sales tax that amounts to \$355,885 in revenues. The 2016 budget for sales tax collection was \$345,520. The General Fund Transfer to the Capital Improvement Fund in 2017 is \$285,461,000 for projects. The Town will also transfer \$85,000 from the Conservation Trust Fund to the Capital Improvement fund for park improvements. Total 2017 revenues are \$1,170,483. The reason for the increase is because the Town has a number of grants that it has received or plans to apply for in 2017.

2016 Highlights

The Town of Buena Vista continues to make major improvements in the community. Many departments completed major projects that residents will enjoy for years to come. Some of these projects will make a big impact on economic development for the town with a significant return on investment. Projects completed were across many departments.

Central Colorado Regional Airport Infrastructure Improvements

- Purchased a 2016 fuel truck that pumps efficiently and doesn't require any maintenance.
- Increased marketing of the airport to bring more air traffic.

Landscaping, Park and Trail Improvements

- Beautification of the north railroad public parking lot. The project included road base and grading work with decorative rock and railroad ties to delineate parking stalls.
- Partnering with Chaffee County to pave a 1 mile trail along the east side of C.R. 317. The trail is open to bicycles and pedestrians.
- Public Works paved a mile of trail along the east side of Rodeo Road between Gregg Drive and West Main. The trail is open to bicycles and pedestrians.
- Established a downtown and park recycling program. Bins will be located on East Main Street and in South Main.
- Completed designs for four parks at the Community Center, Sunset Vista 4, Community Garden, and the River Park.
- The trail along Railroad St. was extended to Baylor St. to connect with the C.R. 317 trail.

Community Planning & Development

- Completion of the Unified Development Code that will make development easier and timelier for the development community.
- The Recreation Advisory Board finished the Recreation Master Plan.
- The Airport Master Plan was completed.
- The Town was awarded a \$1 million tax credit from the Colorado Housing and Finance Authority for the construction a 48 unit affordable housing project.
- Completed a historic structure assessment on the McGinnis Gym that will result in a project in the future to repurpose the building for community use.
- Town became a Certified Local Government (CLG) through History Colorado to assist with historic preservation efforts.
- Completion of a broadband pilot program that will deliver public Wi-Fi to parks and downtown.

Water Infrastructure and Roadway Improvements

- Finished the Source Water Protection Plan that makes recommendations on watershed management.
- Completed Ivy League water system conversion.
- Purchased a stripping machine that stripped 5 miles of roads and bike lanes in town.
- Paved Belden Street between Cedar and Pine Street.

2017 Priorities

In 2016, the Town completed a number of big projects. There are several projects that are a priority in 2017. Below is a list of 2017 initiatives that the organization will continue to improve upon as a result of participating in programs and partnerships;

- Affordable Housing – Town will work with various stakeholders and partners to construct Collegiate Commons, a low income housing tax credit project awarded by Colorado Housing and Finance Authority.
- Water Infrastructure - Town will finance water infrastructure improvements that will include upsizing undersized waterlines and constructing a 750 gallon water tank for the upper zone.

- Downtown Revitalization – Town will work with downtown businesses on forming a Downtown Development Authority.
- Highway 24 – The reconstruction of the highway through town has begun and will finish late summer of 2017.
- Trail Improvements – Town will work on improvements to Midland Hills Bridge and trail system connections to Barbara Whipple and C.R. 304.
- Central Colorado Regional Airport Improvements – the airport will acquire a hangar that will result in a facility to store heavy equipment from weather and sun damage.
- Broadband Pilot Project – The Town will expand public Wi-Fi into the downtown area and various locations to enhance e-government services.
- Park Development – The Town will construct several parks that include a community garden, baseball field, and replacing playground equipment at the Community Center.

2017 Planning

Town plans serve as a blue print for how we prioritize initiatives, provide for community input, and a guide for the vision and execution of community priorities. In 2017, the Town will make a significant effort to update outdated plans and policies. Listed below are priority planning documents that town will begin to update;

- Broadband Planning – the Town will study ways to engage in a public private partnership for better broadband deployment within the town.
- Chaffee County Intergovernmental Agreement (IGA) – The Town will review with the County a draft IGA for approval in 2017.
- Economic Development Strategic Plan – The Economic Vitality Advisory Board will lead the development of a town-wide economic development strategic plan that will layout recommendations to bolster and improve town’s economic viability.
- Arts Market & Feasibility Study – Creative entrepreneurs and stakeholders will conduct an arts market and feasibility study for a workforce housing project through Colorado’s Space to Create in partnership with Arts Space.
- Chaffee County Housing Needs Assessment - Town will work with regional stakeholders to implement the recommendations from the assessment in 2017.

2017 Operational Improvements

Administrative Improvements

Staff has made significant improvements to operations that will continue in 2017.

Staff will implement several technology projects that streamline our processes:

- Laserfiche software that converts files into digital documents.
- Voice over IP that will replace the Town's old phone system.
- Meritage is a robust building department software program.
- Recreation software for event/program tracking and payment collections.
- Security system at the Water Treatment Plant.
- Agenda and minutes software for better coordination of board packets.

Town will see a few new programs in 2017 that will accomplish organizational and community goals:

- Staff will kick-off a dog licensing program to track dogs in partnership with the Arkansas Valley Humane Society.
- Plan and implement historic preservation in conjunction with the Historic Preservation Commission.
- Work with community stakeholders and BV Creates on enhancing creative industries in Buena Vista.

Structural Changes

In 2017 the Town will see a few structural changes to the organization. The Town is proposing an enterprise fund to address storm water infrastructure improvements. In addition to the Storm Water Management Fund, staff is proposing an Electrical Vehicle (EV) Charging Station Fund to cover the costs of the program. Any additional funding collected from the EV Charging Station Fund will go towards funding alternative energy projects.

The Town has restructured the budget and has consolidated over 1,000 accounts to streamline the accounting and budget process.

Capital Improvement Plan

The 5 year capital improvement plan continues to be a success. In 2017, staff will continue to plan for major capital improvements. Town is projected a conservative 3% increase in sales tax at \$355,885 that supports a .5% tax to fund streets. This is an increase of \$10,365 over 2016.

An infrastructure improvement fund was proposed in 2016 and will continue as funds are available. The source of those funds comes from fund balance in the General Fund, Water Fund, and Capital Improvement Fund. Projects must be eligible for funding.

The Town will expend \$500,000 and additional \$80,000 as part of CDOT's Responsible Acceleration of Maintenance and Partnerships (RAMP) grant and for the Town's contribution for U.S. 24 street lights.

Conclusion

The 2017 budget is hereby respectfully submitted. I want to thank all town staff for their hard work and effort in ensuring that town maintains a level of service that the community currently enjoys. Staff is looking forward to making 2017 a great year.

Respectfully Submitted,

A handwritten signature in cursive script that reads "Brandy Ritter".

Town Administrator
Town of Buena Vista

COMMUNICATIONS

SUMMARY OF THE BUDGET PROCESS

The annual budget, developed jointly by the staff and the town board, is arguably the single most important policy document that the town produces each year. Eventually all segments of the town's operations and citizens are affected by the annual budget. The budgeting process evolves over many months of a long information gathering and disseminating process aimed at including the entire community.

Documenting community needs and assigning project priorities is a year round endeavor for the town staff and board members alike. The process begins in August when departments prepare operational budgets detailing funding required to maintain the same level of service as provided the previous year, and additional requests for new funding, personnel and service programs. All operating and capital requests submitted are considered within the framework of the town-wide anticipated revenue and goals established for the community by the Board of Trustees.

On or before the 15th day of October, the town administrator is required to submit to the town board a proposed budget for the next ensuing fiscal year. The town board must conduct a public hearing and adopt the budget by resolution on or before December 31. If it fails to adopt the budget by this date, the amounts appropriated for operation during the current fiscal year will be adopted for the ensuing fiscal year on a month-to-month basis.

Budget Roles and Responsibilities

Review and Approval of the Budget

A public hearing on the proposed budget is held by the town board after the receipt of the proposed budget. After the public hearing, the town board may adopt the budget as presented or amend it.

Amendments to the Budget

In amending the budget, the town board may add or increase programs or amounts, or may delete or decrease programs or amounts except those expenditures required by law or for debt service or for estimated cash deficit. The amendment ultimately cannot increase the total expenditures for the overall budget as presented at the public hearing. If the amendment requires an increase in the total expenditures, then another public hearing is necessary prior to adoption of the amended budget.

Implementation of the Budget

Upon adoption of the budget, staff prepares the operating budget incorporating all changes from the proposed budget. The operating budget is published prior to January 31 of the budgeted year.

Monitoring the Budget

The town board and department heads receive monthly reports of actual versus budgeted revenues and expenditures to track their progress throughout the year.

Transfer of Appropriations

During the fiscal year, the town board may transfer part or all of any unencumbered appropriation balance among programs within a department, office, project or agency within a fund. The town board may also authorize by resolution the transfer of part or all of any unencumbered appropriation balance from one fund, department, office, agency or project to another.

Supplemental Budgets

Every effort is made to forecast revenue and expenditures for the coming year, limiting the need for supplemental budgets. If required, supplemental budgets are adopted at one of the last town board meetings of the year.

2016 Town of Buena Vista Budget Calendar

- June 8, 2016 - Budget kick-off department head meeting
- June 24, 2016 - Department CIP budgets due to Town Administrator/Finance
- June 29, 2016 - CIP prioritization meeting
- July 22, 2016 - Department operating budgets due to Town Administrator/Finance
- July 25-19, 2016 - Department operating budgeting meetings
- October 6, 2016 - Trustee budget workshop
- October 12, 2016 - Formal presentation of the 2017 proposed budget
- October 26, 2016 - Public hearing on the 2017 proposed budget
- November 9, 2016 - Public hearing on the 2017 proposed budget
- November 23, 2016 - Public hearing on the 2017 proposed budget
- December 14, 2016 - Adopt 2017 Budget and certify mill levy to Chaffee County

OPERATIONS

TOWN GOVERNMENT FORM AND STRUCTURE

Form of Government

The Town of Buena Vista is a statutory form of government and therefore is governed by the statutes laid out by the town's code and the Colorado Revised Statutes. The town administrator is responsible for the day-to-day operations. Pursuant to the statutes of the State of Colorado and subject only to limitation imposed by the Town of Buena Vista Town Code, all powers are vested in an elective town board.

Powers of the Town

The town has all powers of local self-government possible for a statutory town to have under the constitution and laws of Colorado. Such powers are exercised in conformity with the provisions of the Town of Buena Vista Town Code.

Town Board of Trustees

The corporate authority of the Town of Buena Vista, Colorado is vested in a mayor and six board members who are non-partisan. The mayor and all board members are elected to four-year terms with a term limit of two terms. Elections rotate so that either three or four of the Trustee seats are up for election every two years. The mayor and board are elected at large. The mayor pro tem is chosen among the entire town board and serves a two-year term.

The current board members and terms are as follows:

Joel Benson, Mayor	Term 2014 – 2018
Phillip Pucket, Mayor Pro Tem	Term 2016– 2020
Mark Jenkins, Trustee	Term 2016 – 2020
Lawana Best, Trustee	Term 2016 – 2020
Duff Lacy, Trustee	Term 2014 – 2018
Dave Volpe, Trustee	Term 2014 – 2018
Eric Gibb, Trustee	Term 2014 – 2018

Town Administrator

The town administrator is the chief administrative officer of the town and is responsible to the town board for proper administration of the town's affairs. The town administrator is appointed by the town board, and is employed on a contractual basis.

Town Organization

The town has departments that oversee operational areas of the government. Each department is responsible for carrying out the vision and priorities of the Board of Trustees and community. Below is the town's Community Development Team Organizational Chart.

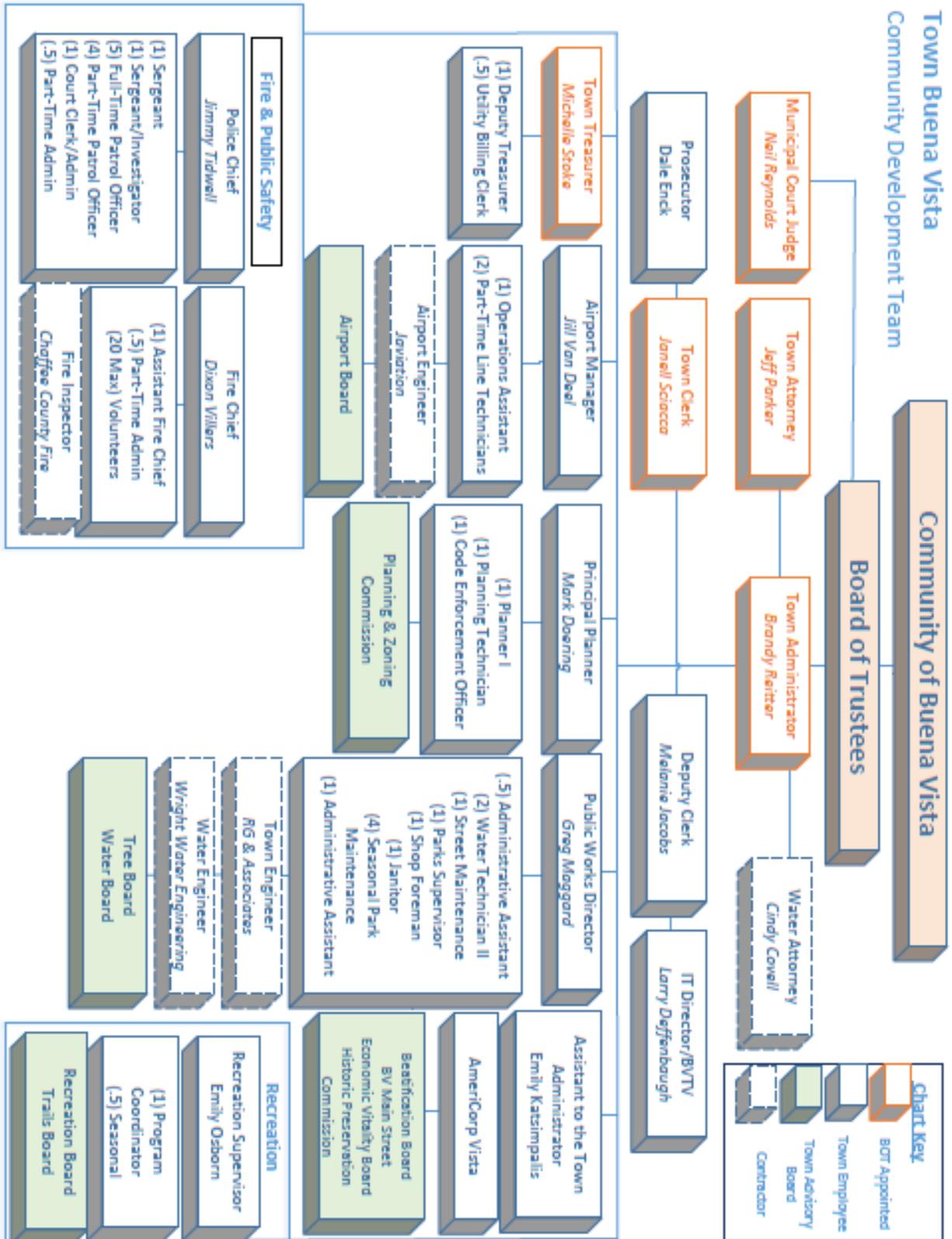


Chart Key

- BOT Appointed
- Town Employee
- Town Advisory Board
- Contractor

FINANCIAL PLAN

FINANCIAL STRUCTURE

The town uses funds to report its financial position and the results of operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts.

Funds are classified into three categories: governmental, proprietary and fiduciary. Each category, in turn, is divided into separate “fund types.” The town does not have any Fiduciary Funds.

Governmental Funds & Proprietary Funds

General Fund (major)

Enterprise Funds

- Water Fund (major)
- Airport Fund (major)
- Storm Water Management Fund (major)
- Electrical Vehicle Charging Station Fund (major)

Special Revenue Funds

- Conservation Trust Fund (non-major)
- Capital Improvement Fund (non-major)

Description of Funds

Major funds represent the significant activities of the town and include any fund whose revenues or expenditures, excluding other financing sources and uses, constitutes more than 10% of the revenues or expenditures of the appropriated budget. The breakdown of the town’s fund structure is as follows:

Governmental Funds – governmental funds are used to account for all or most of a government’s general activities and the collection and disbursement of some earmarked funds.

Major Governmental Funds:

General Fund – the General Fund is the general operating fund of the town. All general tax revenues and other receipts that are not allocated by law to another fund are used to finance general operating expenditures. It includes most tax revenues and such as public safety, parks, engineering, planning and administration.

Proprietary Funds – the Town of Buena Vista maintains only general and enterprise funds.

Non-major Governmental Funds:

Capital Improvement Fund – used to account for financial resources that have been segregated by the town board for the construction of capital, streets, and facilities.

Conservation Trust Fund – used to account for revenues derived from specific taxes or other earmarked revenue sources that finance specific activities as required by law.

Major and Non-major Proprietary Funds:

Enterprise Funds (Water, and Airport are all major funds) – enterprise funds are used to report the same functions presented as *business-type* activities in government-wide financial statements. They are established to account for the financing of self-supporting activities of the town which render services on a user charge basis to the general public.

Airport Enterprise Fund - revenues are derived from user fees that cover the costs of operating and maintaining facilities.

Water Enterprise Fund – revenues are derived from various impacts fees that cover the costs of producing and distributing water to customers.

Storm Water Management Fund - revenues are derived from various impacts fees that cover the costs of constructing storm water mitigation features in town that prevent flooding, erosion, and pollution.

Electrical Vehicle Charging Station Fund - revenues are derived from user fees that cover the costs of maintaining stations and for investment in alternative energy projects.

Basis of Accounting

Basis of Accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of Accounting relates to the timing of the measurements made, regardless of the measurement of focus applied.

The town utilizes a modified accrual basis of accounting for Government Funds. Under this method, revenues are recognized in the accounting period when they become both measurable and available as net current assets. Revenues that are susceptible to accrual, that is, measurable and available to finance the town’s operations or of a material amount not received at the normal time of receipt primarily consist of (1) property taxes; (2) cigarette taxes; (3) auto use taxes; and (4) franchise taxes.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. The town utilizes the accrual basis of accounting for Proprietary Funds. Under this method, revenues are recognized in the accounting period in which they are earned. Expenses are recognized when liabilities are incurred.

Basis of Budgeting

The town prepares the annual budget on a cash basis. All funds are subject to appropriation, both Governmental and Propriety Funds.

Governmental Funds – revenues that are accrued in the financial statements under the modified accrual method as both measurable and available are not recognized under the cash basis of the Town of Buena Vista budget. Revenues shown as being received in the current year budget may have been generated in a previous fiscal year but not received in cash until the current fiscal year. Such revenues are not deemed available for use until they are received in cash.

Proprietary Funds – the cash basis of budgeting used in proprietary funds records capital expenditures, debt principal payments, and the receipt of proceeds from bond issues as operational items in the income and expense categories. The accrual basis of accounting used in the annual financial report records these items as assets and liabilities on the respective balance sheets. The annual financial reports also provide for depreciation expense in the operating expenses. The budget does not reflect a depreciation expense because it is not actual cash outlay.

Proprietary funds focus on the determination of the changes in net assets, financial position and cash flows and are classified as enterprise funds. Enterprise funds may be used to account for activity for which a fee is charged to external users for goods or services.

Balanced Budget

The Town of Buena Vista defines a balanced budget as one in which expenditures do not exceed available resources. Available resources being defined as annual projected revenues plus beginning cash available balances. Ongoing operational expenses must be funded by ongoing sources of revenue. As a matter of policy, the Town of Buena Vista does not use one-time revenues to fund ongoing operations.

12/31 Cash Available – is the difference between the fund’s total assets and total liabilities (*revenue minus expenditures*).

- A cash balance is created or increased when fund revenues exceed fund expenditures for a fiscal year
- A cash balance is decreased when fund expenditures exceed fund revenues

AVAILABLE RESOURCES AND EXPENDITURES

Available Resources

Again, the beginning fund balance along with the revenues provides the Town of Buena Vista with the total resources available for payments of the town’s expenditures.

Expenditures

At the current time, there are many demands placed upon the town’s funds. It is a challenge to address the needs of the community while maintaining a balance in our allocation of resources.

Debt Service and Long Term Obligations

Revenue Bonds – are loans required to be paid from user fees associated with the enterprise fund for which the funds are utilized or from sales tax in the general fund.

General Obligation Bonds – are loans required to be paid from property taxes levied against the taxable property within the town. To issue these bonds, an election by the general electors of the town approving the issuance is required.

FUND SUMMARIES

General Fund

The General Fund supports administration, police, fire, public works, streets, planning & zoning, parks & recreation, and all major operations including transfers to both the Capital Improvement and Airport Enterprise Fund. The fund's major revenue source is a portion of the town's sales tax receipts and property tax. The town's combined sales tax is 7.4% of which 2.0% is town's portion, and of the 2% a half cent or .5% is dedicated the payment bonds and street improvements.

Revenue Summary – the 2017 total revenues budgeted is \$3,330,378

The town is projecting an increase in general government revenues in 2017 to reflect the current economic conditions. Total general government revenue encompasses the majority of revenue in the General Fund. The 2017 allocation is \$3,116,872 and major increases are;

- \$12,303 increase in general property tax totaling \$383,994
- \$41,638 increase or a 3% in sales tax totaling \$1,429,599
- \$26,764 increase or a 3% in county sales tax totaling \$919,003

Expenditure Summary – the 2017 total budget is \$3,282,647

Overall expenditures for the General Fund have decreased \$95,825 over 2016 due to making sure that the fund is meeting the 27% reserve requirements. Major changes per department are reflected below;

Mayor and Board of Trustees - total budget \$49,611

- There are no major changes.

Elections- total budget \$4,875

- There are no major changes but town plans to have a special election to convey River Park property to the Buena Vista School District which requires a vote from the electorate.

Town Clerk- total budget \$87,433

Changes include a decrease of \$11,721 over 2016 for:

- \$4,000 decrease due to shifting the Town Hall copier lease to the facilities budget.
- \$5,000 decrease for publication fees due to the need for increased code revisions.

Other changes include:

- \$4,500 in software for an agenda and minutes program for packet coordination.

Municipal Court- total budget \$70,644

- There are no major changes.

Town Administrator – total budget \$311,968

Decrease of \$8,545 over 2016 for:

- Shifted 50% TA salary to the Water Enterprise Fund.
- Shifted \$55,898 in workers compensation from the Town Administrator’s budget to each department to accurately reflect the true operational cost burden.
- Shifted \$60,999 in liability insurance from the Town Administrator’s budget to each department to accurately reflect the true cost operation cost burden.
- Moved \$7,000 internet service to the IT department.

Other changes include:

- \$8,000 for marketing and branding.
- \$55,000 for the Economic Development Strategy for which \$27,500 is paid for with grant funding.
- \$15,000 for a Colorado Tourism Office grant to help the BV Chamber and Visitor’s Center with a marketing project.

Financial Administrator – total budget \$127,107

Decrease of \$68,422 over 2016 for:

- Shifting 50% of wages over to the Water Enterprise Fund to reflect the true cost burden.

Town Hall Operations – total budget \$47,415

Increase of \$16,674 over 2016 for:

- \$4,400 increase in building renovations for carpet replacement, conference room modifications and for exterior painting.
- \$12,219 increase for liability insurance for the facility.

Public Support – total budget \$526,281

Decrease of \$125,926 over 2016 for:

- \$123,961 decrease in the airport subsidy due to completing infrastructure grants that required a local match from the town.

Other changes include:

- \$40,000 for the Broadband Strategic Plan.
- \$3,000 for the Park Bench Memorial program.

- \$4,935 increase in Beautification Advisory Board expenses.

Intergovernmental Transfers:

- \$285,461 transfer from the General Fund to the Capital Improvement Fund.
- \$130,000 transfer from the General Fund to the Airport Enterprise Fund.

Information Technology – total budget \$104,971

Increase to the overall budget of \$20,110 over 2016 for:

- \$24,960 decrease in wages due to shifting some salaries to the Water Enterprise Fund to reflect the true cost burden.
- \$8,525 increase in IT Services across the organization.
- \$13,600 for computer replacement program across the organization.

Police Department – total budget \$868,783

Increase of \$18,897 over the 2016 budget:

Changes to the budget are:

- \$22,989 increase to reflect the department's worker's compensation burden.
- \$18,970 increase to reflect the department's liability contribution.
- \$5,400 increase in equipment purchases for a laser gun.

Public Safety Complex – total budget \$23,000

No significant changes in the budget for 2017.

Volunteer Fire Department – total budget \$286,374

Increase of \$67,395 over 2016 for:

- \$26,219 increase wages for 2% merit and 2% COLA.
- \$5,000 increase for compensation volunteer firefighters that are certified.
- \$5,000 of uniforms and work wear for turnout gear, gloves, boots, and station wear.
- \$6,968 increase for liability insurance allocated to the department to reflect to true cost burden.
- \$6,909 increase for equipment purchases for the replacement of hoses, station lighting and signage.

Planning Department – total budget \$303,762

Decrease of \$45,013 over 2016 for:

- \$50,750 decrease for the completion of the grant funded Unified Development Code project.

Other changes include:

- \$8,000 for building department software.
- \$2,500 for Planning and Zoning and Historic Preservation Commission.

Community Center – total budget \$24,071

Decrease of \$8,829 over 2016 for:

- \$9,469 in wages and benefits due to being reallocated into the public works department.

Other changes include:

- \$5,158 in liability insurance to reflect the true cost burden.

BVTV Public Access Television – total budget \$6,600

Increase of \$2,013 over 2016 for:

- \$3,000 increase for intern wages to support BVTV.

Public Works – total budget \$406,706

Increase of \$40,034 over 2016 for:

- \$6,469 increase in wages for a 2% merit, 2% COLA increase.
- \$6,892 increase for workers compensation allocation to reflect the true cost burden.
- \$4,631 increase for electricity costs for streetlights.
- \$11,625 increase for liability insurance allocation to reflect the true cost burden.
- \$3,324 increase for telephone services due to upgrading equipment.

Street Maintenance – total budget \$22,784

Increase of \$11,562 over 2016 for:

- \$7,166 increase in workers compensation allocation to reflect the true cost burden.
- \$4,418 increase in liability insurance allocation to reflect the true cost burden.

Parks Department – total budget \$243,050

Increase of \$34,228 over 2016 for:

- \$5,000 increase in parks maintenance supplies.
- \$3,000 increase in fertilizers and top soil applications.
- \$5,500 increase in uniforms and work wear for staff safety.
- \$4,000 increase sewer fees because of new park facilities.
- \$25,500 increase in professional services for the completion of the Safe Routes to School grant.
- \$5,220 increase in workers compensation allocation to reflect the true cost burden.

Rodeo Grounds – total budget \$0

Decrease of \$2,200 over 2016 for:

- Transferring the Rodeo Grounds budget into the Parks budget.

Cemetery – total budget \$9,191

No major changes for 2017.

Recreation Department – total budget \$173,478

Decrease of \$13,667 over 2016 for:

- \$5,431 increase contract labor due to an increase in recreation programs and the need to pay additional instructors.
- \$15,000 increase in professional services due to being awarded a grant from Heal Cities through LiveWell for the installation of water bottle stations.
- \$5,000 increase in special interest and events.
- \$4,000 increase in sports and athletic programs.

Water Fund

The Water Fund pays for all costs associated with delivering water services to Town of Buena Vista customers through the sale of water. The town's water source comes from Cottonwood Creek that feeds our water infiltration gallery. The town uses well #2 and the water treatment plant as backup to Cottonwood Creek. The town relies on water storage provided by Cottonwood Reservoir. The water department provides services that include distribution of potable water; maintenance of the town's water line system; and water testing to meet all applicable water quality standards. The Water Fund supports the following functions: Water Administration/Operations; Water Distribution; Water Quality; Regulatory; and Meter Reading. The Water System includes approximately 24 miles or 126,720 feet of water transmission and distribution lines, pump stations, and water tank.

Revenue Summary – total revenues for 2017 is \$2,616,920

The town completed a water master plan and rate study in 2014 recommending a 5% rate increase and provides for a tiered structure that encourages water conservation.

Rates in 2017 will increase by 5% to cover an increase in operations, capital and water right acquisitions. Sales from water sales are projected at \$770,000. Total revenue for water distribution fees are \$1,013,620.

The biggest increase to revenue is due to financing \$1,500,000 for a 750,000 gallon water tank for storage to connect the Ivy League to the town's water system and to provide capacity to the upper zone. Funds will cover a looping connection on Larisa Lane, and convert well #3 to dual purpose to provide both raw and potable water. Total revenue for system development fees for capital improvements is \$1,603,300.

Expenditure Summary – total expenses for 2017 are \$2,616,231

The water distribution operation budget is \$490,856.

- \$67,047 increase wages due to allocating salaries that support the water fund.
- \$6,693 increase in workers compensation allocation to reflect the true cost burden.
- \$7,500 increase in meters and parts due to an increase in request for parts by customers.

Treatment plant operations budget is \$65,711 and will remain consistent, projects include:

Increase in \$3,122 over 2016 for:

- \$3,100 increase in equipment purchases for computer replacements.

Infrastructure maintenance and replacement budget is \$64,000, projects include;

Increase of \$4,000 over 2016 for:

- \$4,000 increase in plant equipment purchases for CL2 meters.

System Development Capital Improvement 2017 budget is \$1,901,600, projects include;

Increase of \$779,600 over 2016 for:

- \$1,500,000 water systems improvements to include the construction of a water tank and looping the system for redundancy.

Other capital projects that are planned in 2017 are:

- \$18,600 for security at the Water Treatment Plant facility.
- \$5,000 to complete any contingencies for the Ivy League connection.
- \$15,000 to convert well #3 to dual purpose after tests determine if the well will be compliant.
- \$40,000 to pay for \$15,000 for improvements to Cottonwood Lake Dam and \$25,000 for the replacement of the water truck.
- \$20,000 for the Xeriscape garden demonstration project to encourage water conservation.
- \$300,000 for the construction of a water line for affordable housing utilizing a Community Development Block Grant.

The town continues to pay water debt service at an interest rate of 4.01% on a 1998 Colorado Water Resources and Power Development Authority (CWRPDA) loan. Expected payment completion is 2018.

The 2017 payments are;

- \$82,757 for our 1998 debt service principal.
- \$11,306 for our 1998 debt service interest.

Conservation Trust Fund

The Conservation Trust Fund revenues are the town's share of state lottery proceeds. By state law, these funds can only be expended for the acquisition, development and maintenance of new conservation sites. Conservation Trust Fund is currently dedicated to parks and park maintenance projects.

Revenue Summary – total revenue for 2017 is \$29,230

Revenue will remain consistent over 2016 with no significant changes.

Expenditure Summary – total expenditures for 2017 are \$98,677

The Town has saved up reserves over the years and resources are available to fund a few park infrastructure improvements. A transfer of \$85,000 from the Conservation Trust Fund to the Capital Improvement Fund for the following projects:

- \$40,000 to replace playground equipment for the park located at the Community Center.
- \$25,000 to install a sewer lift station at Columbine Park because of existing pump failures.
- \$15,000 for improvements to Midland Hills Bridge and BLM trail connections along the Arkansas River.
- \$5,000 for sprinkler replacements.

As town continues to build the reserves in the Conservation Trust Fund, more park and trail projects will be identified for funding in the future.

Airport Enterprise Fund

The Airport Enterprise Fund supports the operation of the Central Colorado Regional Airport (KAEJ). The general aviation classified airport was constructed in 1983 and is a facility that accommodates both general aviation and jet traffic. Financial support comes from fuel sales, testing, and support from grants from the Colorado Department of Transportation Division of Aeronautics and the Federal Aviation Administration (FAA). The facility includes 3 miles of runways, taxi ways, hangars, weather instrumentation, and main terminal and Jet A fuel.

Revenue Summary – total revenues for 2017 are \$738,100

In 2017, town is projecting a 0% increase in airport fuel sales that amounts to \$351,100. Total airport sales are \$868,100 including other revenues.

Airport operation support revenue will see a decrease in 2017 with a budget \$194,000. This is due to a decrease in the General Fund Transfer of \$191,000. The airport purchased a new fuel truck and will sell the old fuel truck for \$33,000.

The Town will continue to collect revenue on the 6 hangars that were acquired in 2015. Additionally, the Town will collect ground lease revenue from the construction of 6 hangars and acquiring leases from pervious litigation.

Revenues for capital improvements account for the majority of revenues for the airport and the 2017 budget is \$323,000. Airport capital improvements will decrease over 2016 due to the completion of several grant funded infrastructure projects from both CDOT and FAA grants.

Projected grant revenues for 2017 are;

- \$261,000 in FAA funds to acquire a hangar to accommodate a snow equipment removal building. CDOT will match funds up to \$29,000. The total cost of the project is \$319,000 with town matching an additional \$29,000.

Expenditure Summary – total expenditures for 2017 are \$862,468

Overall expenditures for 2017 will decrease by \$592,864 over 2016. Operational expenditures are summarized:

Airport cost of goods budget is \$255,488 and will slightly decrease by \$26,551 for:

- \$19,731 decrease fuel for resale because prices are declining.

The terminal building budget is \$0 because it is being absorbed into the fund because it is unnecessary to have a separate division.

The airport grounds/infrastructure budget is \$0 because it is being absorbed into the fund because it is unnecessary to have a separate division.

The airport operations support budget is \$277,015 and will see no significant changes over 2016.

The airport maintenance budget is \$19,965 and there are no significant changes planned for 2017.

The airport capital improvements budget is \$862,468 and will decrease by \$592,864 over 2016. Projects planned for 2017 are:

- \$45,000 to replace the fuel farm and for the purchase of an oxygen cart.
- \$250,000 for the acquisition of a hangar for a snow equipment removal building.
- \$15,000 for upgrades the Central Colorado Regional Airport South Hangar complex resulting from the recent purchase of the Carpenter property.

Storm Water Management Fund

The Storm Water Management Fund pays for all costs associated with maintaining and improving the town's storm water management system. Town staff clean and repair drainage features, plan improvements and identify future demands on the storm water system. The major source of revenue is a monthly fee billed to all residential and commercial utility users in the town. All residential/commercial utility customers pay a flat rate per month.

The Storm Water Management Fund includes several functions, Storm Water Engineering/Administration; and Storm Water Maintenance/Construction. Administration of this fund is provided by the public works.

Revenue Summary – total revenue for 2017 is \$10,000

In 2017 the town will consider a storm water management fee applied to all utility billing customers. A flat fee of \$3.00 applies to residential accounts and \$6.00 applies to commercial account each month. Policies for impact fees will be part of the fee structure. The goal is to begin to implement storm water solutions recommended by the west side and east side drainage studies.

Expenditure Summary – total expenditures for 2017 is \$0

No expenditures are planned for 2017 as the town builds a fund balance to properly fund a project.

Electrical Vehicle Charging Station Fund

The Electrical Vehicle Charging Station Fund pays for all costs associated with maintaining and installing EV stations in town limits. It is a priority of the Town to support alternative energy projects like the EV stations. In addition to supporting the maintenance and the installation of EV charging stations, the Fund will pay for alternative energy projects as approved by the Board of Trustees.

Revenue Summary – total revenue for 2015 is \$5,000

In 2017 the Town will consider a fee to be applied to all EV charging station customers. A flat fee of applies to all users and can be found in the fee schedule. The first priority is to support the maintenance and installation of additional EV stations. Any remaining funds can be allocated to alternative energy projects.

Expenditure Summary – total expenditures for 2015 is \$0

No expenditures are planned for 2017 as the Town builds a fund balance to properly fund various projects.

Capital Improvement Fund

Revenues for the Capital Improvement Fund are generated through transfers of General Fund and Conservation Trust Fund monies combined with minimal interest earnings, and a .5% sales tax. Projects budgeted in the Capital Improvement Fund will decrease in expenditures in 2017 and includes projects from all departments; excluding enterprise funds such as the Airport, Water, Storm Water, and EV Station Enterprise Fund.

Revenue Summary – total revenues for 2017 is \$1,070,483

The total for general government contributions is \$613,346 and major changes include the following;

- Projecting a 3% increase in sales tax of \$10,064 over 2017 for a total of \$355,885.
- \$285,461 transfer from the General Fund.
- \$85,000,000 transfer from the Conservation Trust Fund.

Other revenues from grants are:

- \$10,000 from a donation to the community garden.
- \$3,500 from a donation for improvements to the River Park.
- \$40,000 from the Chaffee County Conservation Trust Fund for the Arizona Trail project.
- \$99,458 from the Transportation Alternative program through CDOT for the Gregg Drive Trail paving project that will be reallocated to the completion of the Arizona Trail project.
- \$277,639 for the CDOT Arizona Trail construction project.

Expenditure Summary – total expenditures in 2017 are \$2,537,721

The Capital Improvement Fund expenditures will increase by \$987,200 over 2016. Increases are due to spending money saved in the reserve to meet grant requirements by CDOT and projects carried over from 2016. The projects planned for 2017 are:

- Software improvements for \$10,000 for recreation tracking software and \$10,000 for human resource software.
- \$5,000 for renovation projects at town hall.
- \$15,000 for the replacement of the air condition system for the police department.
- \$7,500 for additional hand held radios for the police department.
- \$20,000 in extrication tools.
- \$60,000 for wayfinding signs.
- \$20,000 for Community Center improvements.
- \$10,000 for a ventilator and oil heater at public works.
- \$20,000 for LED light conversions.
- \$355,900 for capital street improvements.
- \$80,000 for annual maintenance for streets.
- \$65,000 for small capital projects for public works.
- \$500,000 to match a \$2,000,000 RAMP grant through CDOT for the construction of U.S. 24.

- \$88,000 for replacing East Main Street lights.
- \$40,000 from the Conservation Trust Fund for replacing playground equipment at the Community Center.
- \$25,000 from the Conservation Trust Fund to install a sewer lift station at Columbine Park.
- \$10,000 for the community garden.
- \$6,000 for decorative trash cans.
- \$7,500 for River Park improvements.
- \$350,000 to replace the Buena Vista School District baseball field utilizing a GOCO grant.
- \$5,000 for bike racks.
- \$11,000 for the shooting range grant.
- \$15,000 from Conservation Trust Funds for the Midland Hills Bridge Trail expansion.

Projects carried over in 2017 for the Capital Improvement Fund are listed below;

- \$22,575 for tools for the fire department.
- \$20,000 in carryover for the wayfinding sign project.
- \$471,371 for both Arizona Street and Gregg Drive Trail projects.

The town continues to pay debt service for street bonds at a net interest rate of 3.25%. The 2016 payments are;

- \$95,000 for debt service principal.
- \$80,875 for debt service interest.

CAPITAL IMPROVEMENT PLAN (CIP)

The town funds capital projects every year through a transfer from related funds. As part of the budget process, the town has included a 5 year capital improvement plan that includes all operational areas. Town will continue to make improvements to the CIP overtime to include expanded project information, rationale, impacts on the community, and include other operational areas such as storm water management and missing infrastructure.

Capital Improvement Plan Defined

A CIP is a short-range plan, usually four to ten years, which identifies capital projects and equipment purchases, provides a planning schedule and identifies options for financing the plan. Essentially, the plan provides a comprehensive and strategic plan for the annual budget.

Benefits of a Capital Improvement Plan

The CIP allows for a systematic evaluation of all proposed projects at one time. Looking at a short-term plan gives town the ability to accurately assess current debt and the potential for new debt obligations. The CIP serves as a communication and economic development tool and focuses on preserving public infrastructure.

Prioritizing Capital Projects

Town does a good job of identifying capital needs; it will remain a challenge to fund all projects in one year. The CIP allows town to balance its resources by funding projects in phases or over the course of a 5 year period. For that reason town has prioritized the 2016 – 2020 CIP based on the following criteria;

- ✓ Partially or fully funded – a project is funded or has partial funding via a grant, loan, or is currently budgeted at some level increases the readiness of the project.
- ✓ Regulatory requirement – a project that is mandated by state or federal statute or is required as part of the town’s municipal code.
- ✓ Community or staff priority – a project that is identified by staff as a priority or is identified in a community master plan as a priority.
- ✓ Cost savings – a project that generates revenue to offset the cost of the project, saves time and provides for efficiency, or effectiveness, and produces a return on investment.
- ✓ Quality of life – a project that enhances the quality of life for the community.
- ✓ Mitigates risk – a project that decreases the town’s liabilities and mitigates current and future exposure to risks.
- ✓ Public safety – a project that increases the safety of the community and improves how town provides public safety.
- ✓ Leverages Funds – a project that leverages other funding therefore reducing the cost of the project for town.
- ✓ Community Impacts – a project that broadly impacts the community instead a few people.

Capital Improvement Plan 2017-2021

Department Name	Project Name	Project Description	2017 (\$)	2018 (\$)	2019 (\$)	2020 (\$)	2021 (\$)
Clerk	Lasertiche	Second phase installation of various modules	\$ -	\$ 14,000	\$ 14,000	\$ 14,000	\$ -
Administration	Town Website Upgrade	Refresh the Town's website to be consistent with branding and marketing	\$ 5,000	\$ -	\$ -	\$ -	\$ -
Administration	Recreation Software	Software that will improve tracking of facility rentals, events, and permits	\$ 15,000				
Administration	Human Resources Software	Software that will improve the way town tracks and employee on boarding	\$ 10,000				
Administration	Town Hall Repairs	Annual money set aside for capital maintenance projects	\$ 5,000				
Administration	Wayfinding Project	Continue implementing the Wayfinding, Branding and Marketing plans for the Town	\$ 60,000	\$ 109,000	\$ 112,200	\$ 97,100	\$ 90,000
Administration Total			\$ 95,000	\$ 123,000	\$ 126,200	\$ 111,100	\$ 90,000
Fire Department	Pumper Truck	Truck (\$450K)	\$ 30,000	\$ -	\$ -	\$ -	\$ -
Fire Department	Tools	Extraction tools	\$ 20,000	\$ -	\$ -	\$ -	\$ -
Fire Total			\$ 50,000	\$ -	\$ -	\$ -	\$ -
Police	Surveillance Program	Installation of a town-wide facility surveillance systems	\$ -	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Police	PD Vehicles	Replace Patrol Vehicles	\$ 40,000	\$ 42,000	\$ 40,000	\$ 40,500	\$ 41,000
Police	Radios	Replace Hand Held Radios	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500
Police	A/C	Replace A/C in PD	\$ 15,000	\$ -	\$ -	\$ -	\$ -
Police Total			\$ 62,500	\$ 64,500	\$ 62,500	\$ 63,000	\$ 63,500
Public Works	Eddyline Stormwater Project	Mitigate a problem with icing both in the road gutter and across the sidewalk in a commercial area that gets minimal sun during the winter months	\$ -	\$ 42,000	\$ -	\$ -	\$ -
Public Works	Railroad Embankment Crossing	Reduce the ponding of flood waters against the railroad embankment and eliminate the backwater impact that contributes to flooding on Highway 24.	\$ -	\$ 90,036	\$ -	\$ -	\$ -
Public Works	South Railroad Street Crossing	Eliminate the overtopping of South Railroad Street and minimize the floodplain impacts in the area around this crossing.	\$ -	\$ -	\$ 93,069	\$ -	\$ -
Public Works	Channel Rehabilitation and Culvert Crossings between Highway 24 and South Sangre De Cristo Avenue	Reduce the overtopping of six roadway crossing and contain the floodplain within a narrower channel to reduce the width and impact of the floodplain.	\$ -	\$ -	\$ -	\$ 245,800	\$ -
Public Works	Channel Rehabilitation and Culvert Crossings between West Lake Road and James Street	Reduce the overtopping of four roadway crossing and contain the floodplain within a narrower channel to reduce the width and impact of the floodplain upon area residents.	\$ -	\$ -	\$ -	\$ -	\$ 210,700
Public Works	Storm Inlet at East Main Street and Beldan Street Intersection and Piped Outfall	To divert a significant portion of the flow off of East Main Street in the area of the crossspan at Beldan Street and reduce flooding observed in this area and along Beldan	\$ -	\$ -	\$ -	\$ -	\$ 424,200
Public Works	Detention Facility at Old Landfill and Outfall to Arkansas River	To provide additional storage / water quality capacity for flows from the majority of the East Side of Town drainage and outfall to the Arkansas River.	\$ -	\$ 132,036	\$ 93,069	\$ -	\$ 869,000
Public Works Total			\$ -	\$ 132,036	\$ 93,069	\$ 245,800	\$ 1,503,900

Public Works	Dump Truck	Replacement of antiquated equipment	\$ -	\$ 95,000	\$ -	\$ -	\$ -	\$ -	\$ -
Public Works	Small Projects	Covers unfreezen smaller capital projects	\$ 65,000	\$ 65,000	\$ 65,000	\$ -	\$ 65,000	\$ -	\$ 65,000
Public Works	Annual Maintenance	Capital maintenance projects that come up throughout the year	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000
Public Works	Street Annual Improvements	Capital improvements utilizing 0.5% sales tax increase in 2010	\$ 355,900	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000
Public Works	Backhoe	Purchase of new backhoe to replace antiquated equipment	\$ -	\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ -
Public Works	Sidewalk Program	Sidewalk replacement program	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Public Works	Responsible Acceleration of Maintenance & Partnership (RAM)	CDOT Highway 24 grant match for upgrades to drainage	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Works	Tennis Lights	Tennis Court upgrade	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -
Public Works	LED Light Conversion	LED light facility upgrades	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Works	Main Street Light Replacement	Replace East Main Street lights and to provide additional to fill the funding gap	\$ 88,000	\$ 75,000	\$ 20,000	\$ -	\$ -	\$ -	\$ -
Public Works	Decorative Trash Cans	Beautification project: 2-5 New metal trash cans for Main Street	\$ 6,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Works	Ventilation at PW	Exhaust fans to remove toxic gases in PW shop	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Works	Oil Heater	Burns used oil for heat at PW shop	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -
Public Works	Infill Sidewalks	One block of new sidewalk where deemed necessary connectivity	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Public Works Total			\$ 1,134,900	\$ 829,072	\$ 461,138	\$ 746,600	\$ 3,262,800	\$ -	\$ -
Public Works	McPhelemy Park Corner Rehab	Beautification of SE corner of McPhelemy Park	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -
Public Works	McPhelemy Park Cover Concert Slab	Roof over concert venue slab	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -
Public Works	Park Irrigation Replacement	Ongoing replacement of old irrigation systems in parks	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Public Works	McPhelemy Park Interior Trail	Trail thru park	\$ -	\$ -	\$ 12,000	\$ -	\$ -	\$ -	\$ -
Public Works	Town Lake Dredging	Dredging of McPhelemy Lake	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ -	\$ -
Public Works	White Water Park Capital Maintenance	Annual Park Capital Maintenance needs	\$ 7,500	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Public Works	Fleet Replacement Program	Replacement of old trucks and equipment	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000	\$ -
Public Works	Mower Replacement	Replacement of mowers for park maintenance	\$ -	\$ 25,000	\$ -	\$ -	\$ 25,000	\$ -	\$ -
Public Works	Community Center (Operating)	Paint, upgrades, etc	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Public Works	Community Center Upgrades	New flooring throughout Community Center	\$ 20,000	\$ 10,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ -
Public Works	Community Ctr Bath Modification	Installation of heating system to allow year-round use of bathrooms	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -
Public Works	Decorative Trash Cans	Increasing the number of doc	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Works	Community Ctr Playground & Fitness	New playground and fitness center at Community Center (1)	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Works	Sunset Vista IV Park	New park at Sunset Vista IV	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -
Public Works	BV Square Optimist Park Amenities	Completion of outstanding park items (columns, planters, etc.)	\$ 12,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Public Works	Bike Racks for Parks	Installation of new bike racks within all town parks	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Public Works	Phase 1 - Community Garden	Installation and tools for community garden near Police Dept.	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Works	Columbine Park Lift Station	Much needed sewer lift station to eliminate annual backups	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Works	Midland Hills Bridge Trail	New trail Midland Hills Bridge to S. Whipple and CR304 (SECC 2 wks) (1)	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Parks & Rec Total			\$ 194,500	\$ 170,000	\$ 162,000	\$ 70,000	\$ 60,000	\$ 60,000	\$ 15,000
Water	Cottonwood Dam Improvements	Upper Ark Cottonwood Dam	\$ 110,000.00	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Water	750,000 Gal Tank	New Water Storage Tank Debt Payment on \$1M	\$ 82,000	\$ 84,000	\$ 86,000	\$ 88,000	\$ 90,000	\$ 90,000	\$ 90,000
Water	Fleet replacement	Vehicle Replacement	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -
Water	Surface Plant	Capital Replacements	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Water	Multi-use Project - Engineering	Cottonwood Dam Expansion	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water	Larissa Lane Dead End Connection	Tie-in of high need	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water	Hydrant Replacement Program	New and replacement hydrants at vital areas	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Water	Brookdale to Farwell Replacement	Replacement of 4" and 6" lines from Brookdale to Farwell along Hwy 24	\$ 245,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water	Annual Water Main Replacement	Replacing water mains as needed throughout town	\$ 85,400	\$ 85,400	\$ 85,400	\$ 85,400	\$ 85,400	\$ 85,400	\$ 85,400
Water	Well #4	new well to service town needs	\$ -	\$ 225,000	\$ -	\$ -	\$ -	\$ -	\$ -
Water Total			\$ 773,900	\$ 674,400	\$ 513,400	\$ 298,400	\$ 285,400	\$ 285,400	\$ 285,400
Airport	Grindle	Grindle 200' Airport Frontage 5.8 acres.100k	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Airport	Courtesy Cars	Courtesy Car Replacement Local	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -
Airport	Courtesy Cars	Courtesy Car Replacement Local	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -
Airport	Airport Vehicle Update	Maintenance Truck	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -
Airport	Fuel Farm Replacement and Update	Fuel Farm Replacement Airport	\$ 40,000	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -
Airport	Epoxy Floor	Epoxy Floor in Hangar	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Airport	Tug - Testing	Gas Powered Tug	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -
Airport	Asphalt Rehab	Improvements to asphalt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Airport	Oxygen Cart	Service provided to pilots to fill oxygen tanks in aircraft	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175,000
Airport	Helicopter Pad	Testing specific facility for helicopters to prevent user conflicts	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -
Water Total			\$ 60,000	\$ 50,000	\$ 10,000	\$ 100,000	\$ 100,000	\$ 175,000	\$ -

GLOSSARY OF TERMS

Accrual Basis - the basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.

Accrued Expenses – expenses incurred but not due until a later date.

Allocate – to divide a lump-sum appropriation into parts, which are designated for expenditure by specific organization units and/or specific purposes, activities, or objects.

Annual Budget – a budget applicable to a single fiscal year.

Appropriation – a legal authorization granted by Town Board of Trustees for the funds of the Town permitting expenditures and obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

Assess – to value property officially for the purpose of taxation.

Assessed Valuation – a valuation set upon real estate or other property by a government as a basis for levying taxes.

Bond – a written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates. The difference between a note and a bond is the latter runs for a longer period of time and requires greater legal formality.

Bond Issue – a form of borrowing money for major capital projects. The town obligates itself to repay the principal at a stated rate of interest over a stated period of time.

Bonded Debt – the portion of indebtedness represented by outstanding bonds.

Budget – a financial plan which estimates proposed expenditures for a given period and the proposed methods of financing them.

Capital Outlays – expenditures which result in the acquisition of or addition to fixed assets.

Carryover – appropriations not expended in the year authorized and made available by appropriation in the subsequent budget year.

Enterprise Fund – a fund established to finance and account for the acquisition, operation, and maintenance of governmental facilities and services that are entirely or predominantly self-supporting by fees and operated similar to a private business. TABOR defines an Enterprise Fund as “A government-owned business authorized to issue its own revenue bonds and receiving less than ten percent (10%) of its annual revenue in grants from all Colorado state and local government.”

Fixed Assets – assets of long-term character that are intended to continue to be held or used, such as land, buildings, improvements, other than buildings, machinery, and equipment.

Fund – a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities, and residual equities or balances and changes therein, which are segregated from other funds for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance – the fund equity available for appropriation.

Fund Equity – the excess of fund assets and resources over fund liabilities. A portion of the equity of a governmental fund may be reserved or designated; the remainder is referred to as Fund Balance.

Governmental Accounting Standards Board (GASB) – the independent agency established as the official body designated to set accounting and financial reporting standards for state and local governments.

Grants – contributions of gifts of cash or other assets from another government to be used or expended for a specified purpose, activity, or facility.

Intergovernmental Revenues – revenues from other governments in the form of grants, entitlements, shared revenues, or payments in lieu of taxes.

Lease-Purchase Agreement – financial arrangement which permits the Town to pay for the use of equipment or machinery over a period of time through a lease and to purchase it at the end of that time.

Level of Service – used generally to define the existing or current services, programs, and facilities provided by government for its citizens. Level of service in any given activity may be increased, decreased, or remain the same, depending upon needs, alternatives, and available resources. To continue a given level of service into future years assumes that objectives, type, and quality will remain unchanged. For example, as the number increases, it is necessary either to increase resources or to improve productivity in order to maintain the same number of weekly collections.

Long-term Debt – debt with a maturity of more than one year after the date of issuance.

Mill Levy – rate by which assessed valuation is multiplied to determine property tax. A mill is 1/10 of one cent.

Modified Accrual Basis – a basis of accounting in which revenues are recognized in the accounting period in which they become measurable and available. Expenditures are recognized in the accounting period in which they become measurable and available. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable.

Ordinance – a formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, it has the full force and effect of law within the boundaries of the municipality to which it applies.

Reserve – (1) an accounting used to earmark a portion of fund balance to indicate that it is not appropriate for expenditure; and (2) an account used to earmark a portion of fund equity as legally segregated for a specific future use.

Reserve for Debt Service – an account used to segregate a portion of fund balance for debt service. Fund resources legally restricted to the payment of general long-term debt principal and interest amounts maturing in future years.

Resolution – an order of a legislative body requiring less legal formality than an ordinance or statute.

Restricted Assets – assets, usually of an enterprise fund, that may not be used for normal operating purposes because of the requirements of regulatory authorities, provisions in bond indentures, or other legal agreements, but that need not be accounted for in a separate fund.

Revenue Bonds – bonds whose principal and interest are payable exclusively from earnings of a public enterprise.

Supplemental Appropriation – an appropriation by the town board of trustees when there is a need to transfer budgeted and appropriated moneys from one fund to another fund, or if, during the fiscal year, the governing body or any spending agency of such local government received unanticipated revenue or revenues not assured at the time of the adoption of the budget.

2017 Budget Detail

Town of Buena Vista
 Summary of all Fund
 January 1, 2017 through December 31, 2017

10/7/2016

	Estimated Beginning Fund Balance as of 1/1/2017	2017 Revenue	2017 Expenditures	Revenue less Expenditures	Transfers	Revenue less Expenditures including Transfers	Ending Bal 12/31/2017	Revenue Subject to Reserve Restrictions	27% Reserves Plus Fund- specific Restricted Reserves	Uncommitted Infrastruture Projections	Projected Unrestricted Ending Fund Balance
General Fund	1,444,841	3,330,378	3,282,647	47,731	-415,461	-367,730	1,077,112	3,148,120	-944,436	-100,000	32,676
Water Fund Operating	2,718,186	2,616,920	2,616,232	688		688	2,718,874	921,920	-953,971	-100,000	1,664,903
Capital Imp Fund	1,375,833	1,070,483	2,537,721	-1,467,238	370,461	-1,096,777	279,055	411,886	-288,984	-100,000	-109,929
Conservation Trust Fund	90,793	29,230	13,677	15,553	-85,000	-69,447	21,346				21,346
Airport Fund	-3,556	738,100	862,468	-124,368	130,000	5,632	2,076	415,100	-112,077		-110,001
Total	5,626,097	7,785,110	9,312,744	-1,527,635	0	-1,527,634	4,098,463	4,897,025	-2,299,468	-300,000	1,498,995

Budget Worksheet				
Town of Buena Vista		Account Summary		
For Fiscal: 2016 Period Ending: 08/31/2016				
		2016	2017	
		Total Budget	Draft Budget	
Fund: 01 - General Fund				
Revenue				
Department: 100 - General Government Dept				
01-100-3111	General Property Taxes	371,691.00	383,994.00	
01-100-3112	Delinquent Property Taxes	76.00	-	
01-100-3115	Interest on Delinquent Property ...	-	-	
01-100-3121	Specific Ownership Taxes	41,326.80	42,566.60	
01-100-3122	Motor Vehicle Registration Fee	14,680.00	15,120.40	
01-100-3130	Electricity Business Tax	28,785.80	28,785.80	
01-100-3131	Natural Gas Business Tax	16,033.00	16,033.00	
01-100-3132	Cable TV Business Tax	22,507.00	22,507.00	
01-100-3133	Telephone Business Tax	3,000.00	3,000.00	
01-100-3141	Town Sales Tax	1,387,960.00	1,429,598.80	
01-100-3142	County Sales Tax	892,236.00	919,003.08	
01-100-3149	Sales Tax Rebate	(30,866.00)	(46,024.98)	
01-100-3150	Highway Users Tax	112,538.00	125,685.46	
01-100-3151	Cigarette Tax	8,728.00	8,989.84	
01-100-3152	County Road & Bridge Tax	4,800.00	4,944.00	
01-100-3155	Mineral Severance Tax	29,210.00	30,086.30	
01-100-3411	Encroachment License	200.00	450.00	
01-100-3661	Ground Lease Town Property	40.00	40.00	
01-100-3701	Miscellaneous	287.00	-	
01-100-3705	Bad Check Fees	50.00	50.00	
01-100-3706	Service Fee	-	-	
01-100-3710	Sale of Surplus Equipment	-	-	
01-100-3711	REDI - Grant	-	25,700.00	EV Strategy Grant
01-100-3722	Rebates	1,364.00	1,364.00	
01-100-3725	Refund of Expenditures	-	-	
01-100-3745	EIAF - Colorado	-	-	
01-100-3749	Community donations	-	-	
01-100-3761	DOLA Grant	-	55,000.00	Broadband Grant, Space to Create
01-100-3770	Local Affairs - Energy Impact	-	47,500.00	Safe Routes Grant, CTO Grant, Heal Cities
01-100-3790	Interest on Deposits	3,304.52	2,478.39	
01-100-3792	Interest on Investments	-	-	
Department: 100 - General Government Total:		2,907,951.12	3,116,871.69	
Department: 120 - Town Clerk				
01-120-3210	Liquor Licenses	11,219.00	11,000.00	
01-120-3211	Medical Marijuana Licenses	100.00	100.00	
01-120-3215	Business Licenses	10,859.00	10,000.00	
01-120-3216	Temporary Business License	2,300.00	-	
01-120-3217	Peddler's Permit	-	50.00	
01-120-3219	Special Event Permits	1,444.00	1,275.00	
01-120-3220	Dog Permits	-	800.00	
01-120-3221	Large Animal Permits	60.00	500.00	
01-120-3225	Street Closure & Parade Permits	600.00	600.00	
01-120-3310	Copy/Fax Fees	100.00	125.00	
01-120-3315	Notary Fees	488.00	600.00	Three notaries
Department: 120 - Town Clerk Total:		27,170.00	25,050.00	
Department: 125 - Municipal Court				
01-125-3501	Court Cost	5,973.00	5,973.00	Carry Forward all 2016 Revenues
01-125-3510	Fines & Forfeits	-	-	
01-125-3511	Traffic Fines	20,590.00	20,590.00	
01-125-3512	Victim's Assistance Fee	-	-	
01-125-3514	Dog Fines	425.00	425.00	
01-125-3517	Criminal Fines	2,887.00	2,887.00	

		2016	2017
		Total Budget	Draft Budget
01-125-3519	Surcharge on Fines	5,287.00	7,000.00
01-125-3520	Other Fines	1,300.00	1,300.00
01-125-3521	UPS Fee Assessment	6.75	-
01-125-3522	Portable Breath Test Fee	480.00	480.00
01-125-3523	VIN Inspection Fees	2,040.00	2,400.00
01-125-3525	Applicant Print Fee	-	-
01-125-3526	Warrant Fee	200.00	200.00
01-125-3530	Jury Fees	100.00	100.00
01-125-3725	Combined Court payments	786.00	786.00
Department: 125 - Municipal Court Total:		40,074.75	42,141.00
Department: 210 - Police Department			
01-210-3710	Sale of Surplus Equipment	1,000.00	-
01-210-3725	Refund of Expenditures	-	-
01-210-3741	Drug Offender Charges	143.18	150.00
01-210-3750	Police Department Donations	588.72	500.00
01-210-3763	Click IT or Ticket Grant	-	1,260.00
01-210-3764	DUI Grant	-	3,675.00
Department: 210 - Police Department Total:		1,731.90	5,585.00
Department: 230 - Volunteer Fire Department			
01-230-3723	State Contribution to Pension	10,800.00	10,800.00
01-230-3742	Fire Department Donations	500.00	500.00
Department: 230 - Volunteer Fire Department Total:		11,300.00	11,300.00
Dept Category: 310 - Planning (Development)			
01-310-3403	Fence Permits	260.00	300.00
01-310-3404	Sign Permits	1,000.00	1,000.00
01-310-3405	Off-Premise Sign Permits	-	30.00
01-310-3407	Deposits	5,260.00	-
01-310-3408	After the fact application	-	-
01-310-3410	Special Use Permit Fee	958.00	500.00
01-310-3412	Lot Line Adjustment Fee	600.00	1,200.00
01-310-3413	Temporary Use Permit	1,550.00	1,500.00
01-310-3417	Building Permit Fees	25,493.00	20,000.00
01-310-3419	Development Appeal Fees	3,328.00	-
01-310-3420	Zoning Variance Fee	2,044.00	500.00
01-310-3425	PUD Application Fees	-	-
01-310-3430	Minor Subdivision Application Fe...	2,500.00	2,500.00
01-310-3432	Sketch Plan Major Subdivision A...	-	-
01-310-3434	Final Plan Major Subdivision Fees	-	500.00
01-310-3442	Subdivision Maintenance Fees	-	300.00
01-310-3465	Town Planning Reveiw Fees	3,512.00	24,000.00
Department: 310 - Planning (Development) Total:		112,051.00	52,330.00
Department: 320 - Community Center			
01-320-3621	Shower Revenue	2,936.00	3,000.00
01-320-3660	Community Center Rental Fee	4,400.00	4,400.00
Department: 320 - Community Center Total:		7,336.00	7,400.00
Department: 410 - Public Works			
01-410-3416	Driveway Access Permit	240.00	300.00
01-410-3441	Sidewalk-in Lieu Fees	1,000.00	100.00
01-410-3623	Beautification Committee Reven...	1,250.00	1,250.00
01-410-3675	Water Department Facility Lease	7,839.00	-
Department: 410 - Public Works Total:		10,329.00	1,650.00
Department: 415 - Street Maintenance			
01-415-3415	Street Opening Permit	810.00	400.00
Department: 415 - Street Maintenance Total:		810.00	400.00
Department: 510 - Parks Department			
01-510-3601	Park Use Permits	1,675.00	1,675.00
01-510-3620	Launch Permit Fees	4,050.00	4,000.00

		2016	2017
		Total Budget	Draft Budget
01-510-3622	River Park Trail Donations	-	-
01-510-3746	Dog Park - Park Facility Donations	-	-
01-510-3748	Memorial Park Bench Donations	2,750.00	3,000.00
01-510-3762	Grants for Trees	-	-
Department: 510 - Parks Department Total:		8,475.00	8,675.00
Department: 515 - Rodeo Grounds			
01-515-3670	Sport Field permit fees	150.00	150.00
01-515-3673	Rodeo Grounds Rentals	400.00	400.00
Department: 515 - Rodeo Grounds Total:		550.00	550.00
Department: 520 - Cemetery			
01-520-3680	Sale of Cemetery Lots	6,095.00	6,075.00
01-520-3681	Burial Permit Fees	300.00	300.00
01-520-3683	Cemetery Maintenance Fee	1,050.00	1,050.00
Department: 520 - Cemetery Total:		7,445.00	7,425.00
Department: 550 - Recreation Department			
01-550-3672	Rec Facility Rental Income	-	-
01-550-3744	Recreation Department Donatio...	-	-
01-550-3901	Special Interest/Trip/Event	3,000.00	3,000.00
01-550-3902	Outdoor Recreation	2,500.00	2,500.00
01-550-3903	Fitness/Martial Arts	2,000.00	5,000.00
01-550-3904	Sports/Athletics	17,500.00	17,500.00
01-550-3905	Fine Arts	2,400.00	3,000.00
01-550-3921	Softball Revenue	-	-
01-550-3924	Tennis Revenue	-	-
01-550-3925	Volleyball Revenue	-	-
01-550-3929	Miscellaneous Sports Revenue	-	-
01-550-3931	Monday Morning Art Revenue	-	-
01-550-3932	Safe Route to School grant	-	20,000.00
01-550-3936	Line Dancing Revenue	-	-
01-550-3940	Dog Obedience Class Revenue	-	-
01-550-3965	Event Revenue	-	-
01-550-3972	Lake Placid Hockey Rink	2,000.00	-
01-550-3980	McGinnes Gymnasium HSA	10,150.00	-
01-550-3981	Recreation Advertising Revenue	325.00	-
Department: 550 - Recreation Department Total:		39,875.00	51,000.00
Revenue Total:		3,175,098.77	3,330,377.69
Expense			
Department: 110 - Mayor & Board of Trustees			
01-110-4101	Wages	13,200.00	13,200.00
01-110-4110	FICA / Medicare	1,010.16	1,009.80
01-110-4112	Unemployment Insurance	39.60	39.60
01-110-4140	Workers Comp	-	458.00
01-110-4280	Meeting Food Provided	250.00	300.00
01-110-4290	Miscellaneous	-	-
01-110-4410	Legal	29,741.27	28,300.00
01-110-4414	IT Services	-	-
01-110-4430	Printing Services	250.00	500.00
01-110-4432	Memberships / Dues	2,595.00	2,804.00
01-110-4480	Travel & Training Costs	2,080.18	3,000.00
Department: 110 - Mayor & Board of Trustees Total:		49,166.21	49,611.40
Department: 115 - Elections			
01-115-4205	Postage	900.00	1,000.00
01-115-4403	Publication of Public Notices	40.00	-
01-115-4407	Election Judges	500.00	625.00
01-115-4470	Election Forms / Supplies	2,600.00	3,250.00
01-115-4471	General Election Costs from Cou...	800.00	-
Department: 115 - Elections Total:		4,840.00	4,875.00
Department: 120 - Town Clerk			

		2016	2017	
		Total Budget	Draft Budget	
01-120-4101	Wages	56,493.00	50,960.12	
01-120-4101	Disability Insurance		438.26	
01-120-4110	FICA / Medicare	4,322.00	3,898.45	
01-120-4112	Unemployment Insurance	172.00	37.00	
01-120-4114	Retirement Contributions - Gene...	1,695.00	678.48	
01-120-4116	Medical / Dental / Vision / Life In...	12,607.81	9,640.89	
01-120-4205	Postage	-	-	
01-120-4211	Office Supplies	645.00	800.00	Includes Dog License Supplies
01-120-4211	Meetins & Food		200.00	added for 2017
01-120-4402	Publication of Ordinances & Proc...	7,999.58	5,000.00	
01-120-4403	Publication of Public Notices	7,000.06	5,000.00	
01-120-4404	Recording Fees	500.00	1,000.00	Code Updates & Rewrites
01-120-4414	IT Services	-	-	
01-120-4416	Advertising / Public Relations	-	500.00	Dog License Mailers
01-120-4418	Background Check - Non Employ...	300.00	300.00	Liquor Backgrounds
01-120-4430	Printing Services	4,000.00		Suppliments & Copier Lease Copier Lease 183*12=2,196 Move to Town Hall Budget Account 01- 140-4501
01-120-4432	Memberships / Dues	295.00	330.00	CMCA/IIMC x2
01-120-4480	Travel & Training Costs	2,000.00	4,000.00	CMCA/IIMC Conference in Motreal & Melanie's
01-120-4481	Restaurant Meals for Travel & M...	150.00	150.00	
01-120-4510	Software costs	975.00	4,500.00	Adgenda/Minutes Program
01-120-4511	Computer Purchases & Parts	-		Suface Pro in IT Budget
Department: 120 - Town Clerk Total:		99,154.45	87,433.20	
Department: 125 - Municipal Court				
01-125-4101	Wages	38,054.00	37,123.60	
01-125-4101	Disability Insurance		204.64	
01-125-4110	FICA / Medicare	2,769.00	2,839.96	
01-125-4112	Unemployment Insurance	114.00	37.00	
01-125-4114	Retirement Contributions - Gene...	1,830.40	316.80	
01-125-4116	Medical / Dental / Vision / Life In...	4,021.06	4,533.18	
01-125-4205	Postage	250.00	350.00	
01-125-4211	Office Supplies	125.00	125.00	
01-125-4408	Jury Fees	114.00	114.00	
01-125-4410	Legal	25,000.00	25,000.00	
01-125-4419	Process Server Fee	-	-	
Department: 125 - Municipal Court Total:		72,277.46	70,644.17	
Department: 130 - Town Administrator				
01-130-4101	Wages	126,461.00	117,916.98	
01-130-4101	Disability Insurance		1,014.09	
01-130-4110	FICA / Medicare	9,673.93	9,020.65	
01-130-4112	Unemployment Insurance	377.00	111.00	
01-130-4114	Retirement Contributions - Gene...	3,812.00	1,968.67	
01-130-4116	Medical / Dental / Vision / Life In...	25,621.00	32,510.39	
01-130-4140	Workers Compensation Insurance	55,898.00	-	Split among departments
01-130-4211	Office Supplies	2,500.00	1,000.00	
01-130-4213	Computer Supplies	1,200.14	-	
01-130-4231	Vehicle Gas	799.56	800.00	
01-130-4232	Vehicle Maintenance Supplies	40.00	100.00	
01-130-4250	Subscriptions	1,400.00	1,400.00	
01-130-4280	Meeting Food Provided	800.18	800.00	
01-130-4310	Web Site & Domain Maintenance	3,500.00	-	Moved \$4,000 to 01-160-4510
01-130-4346	Cell Phone Service	-	326.45	
01-130-4380	PC / Liability Insurance	60,999.72		Split between departments
01-130-4406	Public Outreach Communication	-	-	
01-130-4410	Legal	18,000.00	18,000.00	
01-130-4414	IT Services	-	-	
01-130-4415	Professional Fees for Outside Ser...	15,000.00	105,000.00	\$55K for EV Strategy, 15K CTO, 35K Space to Create
01-130-4416	Advertising / Public Relations / I...	1,080.00	8,000.00	Marketing
01-130-4430	Printing Services	1,014.00	2,000.00	
01-130-4432	Memberships / Dues	150.00	4,000.00	
01-130-4433	Dispatch Services	-	-	
01-130-4480	Travel & Training Costs	6,000.00	7,500.00	

		2016	2017	
		Total Budget	Draft Budget	
01-130-4481	Restaurant Meals for Travel & M...	500.00	500.00	
01-130-4510	Software costs	369.88	-	Moved \$1,200 to IT 01-160-4510
01-130-4511	Computer Purchases & Parts	2,100.00	-	
01-130-4512	Internet Service	7,000.00	-	Moved \$7,000 to IT 01-160-4414
Department: 130 - Town Administrator Total:		344,296.41	311,968.23	
Department: 135 - Financial Administrator				
01-135-4101	Wages	108,941.00	51,407.64	
01-135-4101	Disability Insurance		442.11	
01-135-4110	FICA / Medicare	8,334.00	3,932.68	
01-135-4112	Unemployment Insurance	327.00	74.00	
01-135-4114	Retirement Contributions - Gene...	3,268.00	1,090.47	
01-135-4116	Medical / Dental / Vision / Life In...	29,738.00	27,467.27	
01-135-4205	Postage	2,600.32	2,652.00	
01-135-4211	Office Supplies	1,700.00	1,700.00	
01-135-4212	Personnel Supplies	64.98	-	
01-135-4213	Computer Supplies	2,154.30	-	
01-135-4280	Meeting Food Provided	210.00	214.00	
01-135-4290	Miscellaneous	-	-	
01-135-4410	Legal	450.00	450.00	
01-135-4411	Audit Fees	8,650.00	8,823.00	
01-135-4414	IT Services	1,683.40	-	
01-135-4415	Professional Fees for Outside Ser...	10,846.00	10,500.00	
01-135-4416	Advertising / Public Relations	1,400.00	1,400.00	
01-135-4430	Printing Services	240.00	240.00	
01-135-4432	Memberships / Dues	240.00	580.00	COCPA, GFOA, CGFOAx2
01-135-4460	County Treasurer's Fees	7,334.00	7,334.00	
01-135-4480	Travel & Training Costs	5,783.78	6,000.00	working on CPFO Credential Through GFOA
01-135-4481	Restaurant Meals for Travel & M...	250.00	300.00	
01-135-4510	Software costs	314.88	1,500.00	OpenGove Annual Fee
01-135-4511	Computer Purchases & Parts	1,000.00	1,000.00	
Department: 135 - Financial Administrator Total:		195,529.66	127,107.17	
Department: 140 - Town Hall Operations				
01-140-4101	Wages	1,965.00	-	
01-140-4110	FICA / Medicare	150.00	-	
01-140-4112	Unemployment Insurance	6.00	-	
01-140-4214	Cleaning Supplies	400.32	400.00	
01-140-4216	Operating Supplies	372.16	300.00	
01-140-4140	Workers Comp		2,595.00	
01-140-4235	Maintenance Supplies	-	-	
01-140-4240	Building Maintenance Supplies	3,657.94	3,000.00	
01-140-4290	Miscellaneous	-	-	
01-140-4341	Electricity	1,910.54	2,622.87	
01-140-4342	Water	466.03	376.36	
01-140-4343	Sewer	855.00	964.08	
01-140-4344	Natural Gas / Propane	2,007.10	1,473.01	
01-140-4345	Telephone Service	3,607.40	5,175.24	
01-140-4346	Cell Phone Service	2,700.00	-	combined with telephone
01-140-4347	Trash Disposal	427.53	360.62	
01-140-4385	Liability Insurance		12,219.00	
01-140-4421	Equipment Repair Service	50.00	-	
01-140-4422	Office Equipment Repair Service	75.00	-	
01-140-4430	Printing Services	-	-	
01-140-4501	Equipment Rental	222.00	2,529.00	Includes Copier lease moved from Clerk budget add \$2,196 and postage meter lease @ \$333
01-140-4511	Computer Purchases & Parts	844.00	-	
01-140-4514	Other Office Equipment Purchase	600.00	600.00	
01-140-4532	Office Furniture Purchases	825.00	800.00	
01-140-4535	Light Equipment Purchases	2,000.00	2,000.00	
01-140-4560	Building Renovations<\$5000	7,600.00	12,000.00	1K Carpet, 1K Conference Room, 10K Paint
01-140-4570	Other Building Furnishings	-	-	
Department: 140 - Town Hall Operations Total:		30,741.02	47,415.19	

		2016	2017	
		Total Budget	Draft Budget	
Department: 150 - Public Support				
01-150-4342	Beautification Exmas Exp	16,900.00	-	
01-150-4548	Park Bench for Memorial Program		3,000.00	From Parks 01-510-4548
01-150-4902	Beautification Committee Expen...	6,115.00	11,050.00	
01-150-4903	Trails Committee	3,266.00	3,300.00	
01-150-4904	Chaffee County Shuttle Contribut...	-	-	
01-150-4905	Boyscout Opeation Flagpole	920.00	920.00	
01-150-4906	Tree Advisory Board Expenses	4,000.00	2,000.00	from parks 01-510-4906
01-150-4907	CC Vetrans Disability Van	1,000.00	-	
01-150-4908	Main Street Grant	5,000.00	5,000.00	
01-150-4910	Support to Community Based Or...	20,000.00	20,000.00	
01-150-4911	Economic Development Investm...	8,172.00	10,000.00	
01-150-4915	Adopt-A-Tree Program	3,775.22	5,000.00	
01-150-4916	Grant Match Commitments	-	40,000.00	\$40,000 Broadband Study moved from IT 01-160-4415
01-150-4920	Chamber Building Water	212.34	300.00	To also include Trash Calculate
01-150-4921	Chamber Building Maintenance	50.00	-	
01-150-4912	Recycle Stations	3,000.00	3,000.00	Move to Parks
01-150-4924	Wireless Network	6,000.00	6,000.00	Carryover 6,000
01-150-4930	Public Parking Lease	250.00	250.00	
01-150-4931	Town Clean-up Day Costs	582.43	1,000.00	
01-150-4990	Transfer to Capital Improvement...	250,000.00	285,461.00	
01-150-4991	Transfer to Airport Fund	321,000.00	130,000.00	
Department: 150 - Public Support Total:		650,242.99	526,281.00	
Department: 160 - Information Technology				
01-160-4101	Wages	52,000.00	27,040.00	
01-160-4101	Disability Insurance		232.54	
01-160-4110	FICA / Medicare	3,978.00	2,068.56	
01-160-4112	Unemployment Insurance	156.00	37.00	
01-160-4114	Retirement Contributions - Gene...	1,560.00	720.00	
01-160-4345	Telephone		618.00	
01-160-4415	Professional Fees for Outside Services		3,500.00	Moved \$40,000 Broadband Study to 01-150-4916
01-160-4116	Medical / Dental / Vision / Life In...	12,867.00	13,525.23	
01-160-4414	IT Services	5,000.00	12,130.00	
01-160-4510	Software		14,200.00	Town-Wide Software Annual Fees and Maintenance Contracts
01-160-4511	Computer Purchases & Parts	9,300.00	22,900.00	Administrator \$1,800, Clerk \$2,000, Recreation \$1,800, Police \$8,200, Planning \$1,800, PW \$3,400, Fire \$1,800, BTVV \$2,100
01-160-4540	Tools & Equipment		8,000.00	
Department: 160 - Information Technology Total:		84,861.00	104,971.33	
Department: 210 - Police Department				
01-210-4101	Wages	546,330.00	522,928.45	
01-210-4101	Disability Insurance		3,980.75	
01-210-4110	FICA / Medicare	13,976.00	2,987.00	
01-210-4112	Unemployment Insurance	1,639.00	444.00	
01-210-4114	Retirement Contributions - Gene...	1,830.00	519.84	
01-210-4116	Medical / Dental / Vision / Life In...	105,618.31	108,767.67	
01-210-4117	Police Retirement Contribution	37,639.00	39,930.66	
01-210-4140	Workers Comp		22,989.00	
01-210-4160	Pre-Employment Screening / Test...	555.00	555.00	
01-210-4205	Postage	400.00	400.00	
01-210-4211	Office Supplies	1,928.01	2,000.00	
01-210-4213	Computer Supplies	3,200.00	3,200.00	
01-210-4216	Operating Supplies	1,500.00	1,500.00	
01-210-4231	Vehicle Gas	24,067.00	24,000.00	
01-210-4232	Vehicle Maintenance Supplies	12,039.30	12,000.00	
01-210-4233	Equipment Maintenance Supplies	-	-	
01-210-4250	Subscriptions	354.00	354.00	
01-210-4255	Animal Control	800.00	-	
01-210-4260	Drug Investigation Supplies	400.00	-	
01-210-4261	Investigation Supplies	2,000.00	3,625.00	VSA Equipment
01-210-4262	Crime Prevention Supplies	-	300.00	
01-210-4265	Safety Precautions	500.00	500.00	

		2016	2017	
		Total Budget	Draft Budget	
01-210-4266	Firearm Supplies	4,400.00	4,400.00	
01-210-4275	Uniform / Work Wear	5,700.00	5,700.00	Body Camera parts
01-210-4280	Meeting Food Provided	750.00	750.00	
01-210-4290	Miscellaneous	200.00	200.00	
01-210-4341	Electricity	6,072.59	5,817.68	
01-210-4342	Water	787.11	785.53	
01-210-4343	Sewer	922.40	1,060.49	
01-210-4344	Natural Gas / Propane	1,421.78	922.88	
01-210-4345	Telephone Service	1,894.56	6,334.43	
01-210-4346	Cell Phone Service	3,091.66	-	Combined with Telephone
01-210-4347	Trash Disposal	832.00	1,013.56	
01-210-4385	Liability Insurance	30.00	18,970.00	
01-210-4405	Shipping Fees	103.66	250.00	
01-210-4406	Public Outreach Communication	-	-	
01-210-4410	Legal	3,365.00	4,000.00	
01-210-4414	IT Services	-	-	
01-210-4415	Professional Fees for Outside Ser...	500.00	500.00	
01-210-4416	Advertising / Public Relations	328.00	500.00	
01-210-4420	Vehicle Maintenance from outsi...	600.00	600.00	
01-210-4421	Equipment Repair Service	1,499.92	1,400.00	Radio Repairs
01-210-4422	Office Equipment Repair Service	-	-	
01-210-4427	Maintenance Services Provided	200.00	200.00	
01-210-4430	Printing Services	2,869.37	1,900.00	
01-210-4432	Memberships / Dues	910.00	910.00	
01-210-4435	Building Rent	33,508.00	33,508.32	
01-210-4450	Prisoner Custody Service	1,050.00	1,500.00	
01-210-4451	Prisoner Medical Treatment	5,500.00	5,500.00	
01-210-4452	DUI / Blood / UA Tests	1,800.00	1,800.00	
01-210-4480	Travel & Training Costs	3,699.78	3,700.00	VSA Training
01-210-4481	Restaurant Meals for Travel & M...	1,357.00	1,000.00	
01-210-4510	Software costs	5,699.84	7,640.00	Add Leads on Lin/Accurint
01-210-4511	Computer Purchases & Parts	4,500.00	-	Move to IT Department
01-210-4512	Internet Service	217.94	200.00	
01-210-4514	Other Office Equipment Purchase	-	-	
01-210-4530	Communications Equipment Pur...	-	5,400.00	Lazer Gun
01-210-4532	Office Furniture Purchases	-	-	
01-210-4535	Light Equipment Purchases	800.00	839.00	
01-210-4570	Other Building Furnishings	500.00	500.00	
Department: 210 - Police Department Total:		849,886.23	868,783.26	

		2016	2017	
		Total Budget	Draft Budget	
Department: 220 - Public Safety Complex				
01-220-4101	Wages	1,179.00	-	
01-220-4110	FICA / Medicare	90.00	-	
01-220-4112	Unemployment Insurance	4.00	-	
01-220-4214	Cleaning Supplies	437.00	500.00	
01-220-4235	Maintenance Supplies	255.00	250.00	
01-220-4240	Building Maintenance Supplies	3,062.00	3,000.00	
01-220-4341	Electricity	2,489.22	2,352.73	
01-220-4342	Water	1,291.78	1,333.49	
01-220-4343	Sewer	858.00	964.08	
01-220-4344	Natural Gas / Propane	3,842.58	2,525.30	
01-220-4345	Telephone Service	5,027.28	5,375.14	
01-220-4347	Trash Disposal	794.00	699.29	
01-220-4426	Building Maintenance Services	1,067.00	2,000.00	
01-220-4560	Building Renovations<\$5000	500.00	4,000.00	Paint & Signs
Department: 220 - Public Safety Complex Total:		20,896.86	23,000.02	
Department: 230 - Volunteer Fire Department				
01-230-4101	Wages	91,097.00	117,316.54	
01-230-4101	Disability Insurance		935.90	
01-230-4110	FICA / Medicare	6,969.00	8,974.72	
01-230-4112	Unemployment Insurance	273.00	185.00	
01-230-4114	Retirement Contributions - Gene...	-	1,774.25	
01-230-4116	Medical / Dental / Vision / Life In...	26,455.00	27,604.77	
01-230-4118	Fire Pension Contribution	24,360.00	22,800.00	From Town \$12,000 From State \$10,800
01-230-4140	Workers Comp		3,367.00	
01-230-4180	Volunteer Stipend		5,000.00	placeholder
01-230-4205	Postage	120.00	120.00	
01-230-4210	Medical Supplies	5,000.00	5,000.00	First Aid Kits, Manniquin, AED Grant
01-230-4211	Office Supplies	446.00	450.00	
01-230-4213	Computer Supplies	300.00	300.00	
01-230-4216	Operating Supplies	490.00	500.00	
01-230-4231	Vehicle Gas	2,800.00	2,800.00	
01-230-4232	Vehicle Maintenance Supplies	4,900.00	4,900.00	
01-230-4233	Equipment Maintenance Supplies	1,599.74	2,000.00	
01-230-4264	Fire Prevention Supplies	1,600.00	2,500.00	
01-230-4265	Safety Precautions	4,200.00	5,000.00	
01-230-4275	Uniform / Work Wear	5,000.00	10,000.00	Turnout Gear, Gloves, Boots(NFPA), Station Wear
01-230-4280	Meeting Food Provided	1,122.26	1,160.00	
01-230-4346	Cell Phone Service	612.24	818.03	
01-230-4385	Liability Insurance		6,968.00	
01-230-4410	Legal	500.00	500.00	
01-230-4413	Chaffee Fire Authority	15,000.00	-	
01-230-4414	IT Services	150.00	-	
01-230-4415	Professional Fees for Outside Ser...	-	15,000.00	Fire Inspections
01-230-4416	Advertising / Public Relations	150.00	200.00	
01-230-4421	Equipment Repair Service	-	3,000.00	
01-230-4427	Maintenance Services Provided	2,040.00	7,000.00	Testing of: Ladders, Pumps, SCBA, AED, Gas Detector
01-230-4430	Printing Services	600.00	600.00	
01-230-4432	Memberships / Dues	2,652.00	2,600.00	NVFC, CSFFA, NFPS, ESPOIC
01-230-4480	Travel & Training Costs	6,630.04	7,000.00	FFI, PIO ARFF, Recerts CPR/First Aid
01-230-4481	Restaurant Meals for Travel & M...	510.00	1,000.00	
01-230-4510	Software costs	1,000.00	3,000.00	
01-230-4511	Computer Purchases & Parts	-	-	
01-230-4512	Internet Service	-	-	
01-230-4530	Communications Equipment Pur...	4,186.00	-	Possible purchase new radio 700. New pagers 6K
01-230-4535	Light Equipment Purchases	2,091.00	9,000.00	Hoses, Lighting, Stop Signs
01-230-4540	Tools>\$500<\$5000	6,126.00	7,000.00	RIT Kits, Life Lines
Department: 230 - Volunteer Fire Department Total:		218,979.28	286,374.21	
Department: 310 - Planning (Development)				
01-310-4101	Wages	182,432.00	176,279.98	
01-310-4101	Disability Insurance		1,516.01	

		2016	2017	
		Total Budget	Draft Budget	
01-310-4110	FICA / Medicare	13,956.43	13,485.42	
01-310-4112	Unemployment Insurance	544.58	148.00	
01-310-4114	Retirement Contributions - Gene...	7,077.40	3,110.66	
01-310-4116	Medical / Dental / Vision / Life In...	23,553.00	40,272.03	
01-310-4211	Office Supplies	1,500.00	1,500.00	
01-310-4213	Computer Supplies	500.20	500.00	
01-310-4231	Vehicle Gas	-	100.00	
01-310-4250	Subscriptions	150.00	150.00	
01-310-4275	Uniform / Work Wear	-	600.00	For Alex
01-310-4280	Meeting Food Provided	1,500.00	1,500.00	For Board Events
01-310-4345	Telephone Service	-	-	
01-310-4346	Cell Phone Service	-	-	
01-310-4403	Publication of Public Notices	-	500.00	
01-310-4410	Legal	20,000.00	30,000.00	Expect busier year
01-310-4414	IT Services	-	-	
01-310-4415	Professional Fees for Outside Ser...	60,750.00	10,000.00	
01-310-4416	Advertising / Public Relations	747.00	2,000.00	
01-310-4425	Code Enforcement Supplies	1,500.00	2,500.00	Odor Detector + CE
01-310-4430	Printing Services	1,500.00	1,500.00	
01-310-4432	Memberships / Dues	1,300.00	1,600.00	W Code Enforcement
01-310-4480	Travel & Training Costs	3,499.65	3,500.00	W Code Enforcement
01-310-4481	Restaurant Meals for Travel & M...	1,600.00	1,000.00	
01-310-4510	Software costs	1,200.00	9,500.00	8K for Meritage
01-310-4511	Computer Purchases & Parts	1,200.00	-	Move to IT
01-310-4901	Planning Commission Expense	999.68	2,500.00	Split for P&Z and Historic Pres Comm.
01-310-4907	Trails Committee Expenses	3,266.00	-	
Department: 310 - Planning (Development) Total:		348,775.94	303,762.09	

		2016	2017	
		Total Budget	Draft Budget	
Department: 320 - Community Center				
01-320-4101	Wages	10,220.00	-	
01-320-4110	FICA / Medicare	782.02	-	
01-320-4112	Unemployment Insurance	30.74	-	
01-320-4235	Maintenance Supplies	650.00	-	
01-320-4240	Building Maintenance Supplies	4,000.00	4,000.00	
01-320-4341	Electricity	5,000.00	5,000.00	
01-320-4342	Water	2,500.00	2,355.15	
01-320-4343	Sewer	430.00	811.64	
01-320-4344	Natural Gas / Propone	3,966.74	2,532.66	
01-320-4347	Trash Disposal	1,446.00	1,213.88	
01-320-4385	Liability Insurance		5,158.00	
01-320-4414	IT Services	-	-	
01-320-4511	Computer Purchases & Parts	1,874.63	-	
01-320-4532	Office Furniture Purchases	-	1,000.00	
01-320-4560	Building Renovations<\$5000	2,000.00	2,000.00	
Department: 320 - Community Center Total:		32,900.13	24,071.32	
Department: 330 - BVTV - Public Access Television				
01-330-4101	Wages	3,000.00	-	
01-330-4110	FICA / Medicare	-	-	
01-330-4112	Unemployment Insurance	-	-	
01-330-4211	Office Supplies	-	-	
01-330-4213	Computer Supplies	485.11	200.00	
01-330-4414	IT Services	-	2,000.00	
01-330-4416	Intern / Public Relations	-	3,000.00	Not a W-2 Employee
01-330-4510	Software costs	250.00	1,000.00	
01-330-4535	Light Equipment Purchases	852.15	400.00	
Department: 330 - BVTV - Public Access Television Total:		4,587.26	6,600.00	
Department: 410 - Public Works				
01-410-4101	Wages	182,419.00	188,888.01	
01-410-4101	Disability Insurance		1,613.38	
01-410-4110	FICA / Medicare	13,955.00	14,449.93	
01-410-4112	Unemployment Insurance	547.00	259.00	
01-410-4114	Retirement Contributions - Gene...	5,364.00	2,437.26	
01-410-4116	Medical / Dental / Vision / Life In...	42,353.75	61,073.19	
01-410-4140	Workers Comp		6,892.00	
01-410-4150	Employee Drug Testing	470.00	500.00	
01-410-4205	Postage	-	-	
01-410-4210	Medical Supplies	100.00	400.00	
01-410-4211	Office Supplies	300.00	300.00	
01-410-4213	Computer Supplies	-	-	
01-410-4214	Cleaning Supplies	275.00	400.00	
01-410-4216	Operating Supplies	2,000.00	1,500.00	
01-410-4231	Vehicle Gas	8,000.00	5,000.00	
01-410-4232	Vehicle Maintenance Supplies	2,000.00	2,000.00	
01-410-4233	Equipment Maintenance Supplies	6,000.00	5,000.00	
01-410-4234	Equipment Gas & Oil	2,000.00	2,000.00	
01-410-4235	Maintenance Supplies	400.00	400.00	
01-410-4240	Building Maintenance Supplies	800.00	500.00	
01-410-4271	Small Tool Purchases	1,000.00	1,000.00	
01-410-4272	Sign Maintenance Supplies	200.00	500.00	
01-410-4275	Uniform / Work Wear	1,000.00	1,200.00	t-shirts added
01-410-4280	Meeting Food Provided	200.00	200.00	
01-410-4340	Street Lighting	57,000.00	61,631.93	
01-410-4341	Electricity	5,500.00	6,171.87	
01-410-4342	Water	500.00	575.72	
01-410-4343	Sewer	530.00	482.04	
01-410-4344	Natural Gas / Propone	6,000.00	3,848.92	
01-410-4345	Telephone Service	2,300.48	5,624.32	
01-410-4346	Cell Phone Service	408.16	-	Combined with Telephone
01-410-4347	Trash Disposal	2,600.00	2,704.02	

		2016	2017
		Total Budget	Draft Budget
01-410-4385	Liability Insurance		11,625.00
01-410-4410	Legal	2,000.00	2,000.00
01-410-4412	Engineering Fees	5,000.00	1,000.00
01-410-4414	IT Services	-	-
01-410-4416	Advertising / Public Relations	150.00	150.00
01-410-4420	Vehicle Maintenance from outsi...	100.00	1,000.00
01-410-4421	Equipment Repair Service	200.00	500.00
01-410-4427	Maintenance Services Provided	2,000.00	2,000.00
01-410-4430	Printing Services	899.72	900.00
01-410-4432	Memberships / Dues	200.00	800.00
01-410-4480	Travel & Training Costs	2,000.20	2,000.00
01-410-4481	Restaurant Meals for Travel & M...	200.00	200.00
01-410-4501	Equipment Rental	250.00	1,180.00
01-410-4510	Software costs	1,500.00	750.00
01-410-4511	Computer Purchases & Parts	2,000.00	-
01-410-4512	Internet Service	550.00	550.00
01-410-4514	Other Office Equipment Purchase	200.18	200.00
01-410-4532	Office Furniture Purchases	1,200.00	800.00
01-410-4535	Light Equipment Purchases	2,000.00	2,000.00
01-410-4540	Tools>\$500<\$5000	1,000.00	500.00
01-410-4541	Sign Purchases	1,000.00	1,000.00
01-410-4560	Building Renovations<\$5000	-	-
Department: 410 - Public Works Total:		366,672.49	406,706.60
Department: 415 - Street Maintenance			
01-415-4140	Workers Comp		7,166.00
01-415-4385	Liability Insurance		4,418.00
01-415-4570	Other Building Furnishings	-	-
01-415-4575	Street Maintenance	11,222.00	11,200.00
Department: 415 - Street Maintenance Total:		11,222.00	22,784.00
Department: 510 - Parks Department			
01-510-4101	Wages	85,652.00	75,018.32
01-510-4101	Disability Insurance		385.09
01-510-4110	FICA / Medicare	6,495.00	5,738.90
01-510-4112	Unemployment Insurance	255.00	129.50
01-510-4114	Retirement Contributions - Gene...	1,666.00	573.12
01-510-4116	Medical / Dental / Vision / Life In...	11,204.33	12,820.29
01-510-4140	Workers Comp		5,220.00
01-510-4211	Office Supplies	200.00	1,200.00
01-510-4214	Cleaning Supplies	500.00	1,700.00
01-510-4216	Operating Supplies	1,700.00	1,700.00
01-510-4231	Vehicle Gas	4,000.00	3,000.00
01-510-4232	Vehicle Maintenance Supplies	1,500.00	1,500.00
01-510-4233	Equipment Maintenance Supplies	1,500.00	1,500.00
01-510-4234	Equipment Gas & Oil	300.00	1,000.00
01-510-4240	Building Maintenance Supplies	1,000.00	1,000.00
01-510-4242	Park Maintenance Supplies	8,000.00	13,000.00
01-510-4243	Ballfield Maintenance Supplies	600.00	500.00
01-510-4245	Trees & Shurbs for Parks	-	-
01-510-4246	Plants for Parks	1,000.00	1,000.00
01-510-4247	Fertilizers / Top Soil	12,000.00	15,000.00
01-510-4248	Sprinkler System Supplies	2,000.00	2,000.00
01-510-4249	Supplies for Trails	1,000.00	1,000.00
01-510-4275	Uniform / Work Wear	500.00	6,000.00
01-510-4290	Miscellaneous	-	-
01-510-4341	Electricity	7,000.00	9,438.64
01-510-4342	Water	11,000.00	11,868.38
01-510-4343	Sewer	3,300.00	7,233.28
01-510-4347	Trash Disposal	4,000.00	3,055.48
01-510-4385	Liability Insurance		3,419.00
01-510-4410	Legal	1,500.00	1,500.00
01-510-4415	Professional Fees for Outside Ser...	1,000.00	26,500.00
01-510-4416	Advertising / Public Relations	100.00	100.00

		2016	2017	
		Total Budget	Draft Budget	
01-510-4420	Vehicle Maintenance from outsi...	100.00	100.00	
01-510-4421	Equipment Repair Service	800.00	500.00	
01-510-4423	Tree Pruning	18,000.00	18,000.00	
01-510-4427	Maintenance Services Provided	5,000.00	2,000.00	
01-510-4428	Trail Maintenance Services	4,500.00	4,500.00	SWCC
01-510-4430	Printing Services	100.00	100.00	
01-510-4432	Memberships / Dues	200.00	400.00	Noxious Weed Cert
01-510-4480	Travel & Training Costs	750.00	750.00	
01-510-4501	Equipment Rental	500.00	500.00	
01-510-4535	Light Equipment Purchases	100.00	100.00	
01-510-4541	Sign Purchases	200.00	500.00	
01-510-4547	Picnic Tables	5,800.00	-	
01-510-4548	Park Bench for Memorial Program	1,500.00	-	moved \$3,000 to 01-150-4548
01-510-4566	Park Facility Upgrades <\$5000	1,000.00	1,500.00	Playground Equipment
01-510-4906	Tree Board Expenses	1,300.00	-	moved \$2,000 to 01-150-4906
Department: 510 - Parks Department Total:		208,822.33	243,050.01	
Department: 515 - Rodeo Grounds				
01-515-4235	Maintenance Supplies	570.34	-	moved \$1,000 to 01-510-4211
01-515-4240	Building Maintenance Supplies	200.00		
01-515-4341	Electricity	1,100.00	-	In Parks
01-515-4343	Sewer	330.00	-	
Department: 515 - Rodeo Grounds Total:		2,200.34	-	
Department: 520 - Cemetery				
01-520-4101	Wages	6,541.00	5,148.00	
01-520-4110	FICA / Medicare	500.00	393.82	
01-520-4112	Unemployment Insurance	20.00	18.50	
01-520-4114	Retirement Contributions - Gene...	63.00	-	
01-520-4140	Workers Comp		619.00	
01-520-4211	Office Supplies	-	-	
01-520-4216	Operating Supplies	200.00	250.00	
01-520-4231	Vehicle Gas	150.20	150.00	
01-520-4233	Equipment Maintenance Supplies	100.00	100.00	
01-520-4235	Maintenance Supplies	200.00	250.00	
01-520-4341	Electricity	220.00	210.06	
01-520-4342	Water	1,500.00	1,252.02	
01-520-4343	Sewer	350.00	329.60	
01-520-4347	Trash Disposal	420.00	-	
01-520-4404	Recording Fees	470.00	470.00	
Department: 520 - Cemetery Total:		10,734.20	9,191.00	
Department: 550 - Recreation Department				
01-550-4101	Wages	105,499.20	84,758.04	
01-550-4101	Disability Insurance		608.11	
01-550-4110	FICA / Medicare	8,071.18	6,483.99	
01-550-4112	Unemployment Insurance	310.85	129.50	
01-550-4114	Retirement Contributions - Gene...	2,894.99	941.40	
01-550-4116	Medical / Dental / Vision / Life In...	25,000.00	25,672.71	
01-550-4205	Postage	-	1,000.00	
01-550-4211	Office Supplies	650.00	650.00	
01-550-4213	Computer Supplies	-	-	
01-550-4216	Operating Supplies	250.00	250.00	
01-550-4231	Vehicle Gas	500.00	500.00	
01-550-4341	Electricity	2,000.00	2,013.91	
01-550-4342	Water	650.00	1,272.57	
01-550-4344	Natural Gas / Propone	-	-	
01-550-4345	Telephone Service	-	79.11	
01-550-4346	Cell Phone Service	-	-	Combined with Telephone
01-550-4385	Liability Insurance		919.00	
01-550-4401	Contract Labor	2,569.60	8,000.00	
01-550-4410	Legal	1,500.00	1,500.00	
01-550-4414	IT Services	-	-	
01-550-4415	Professional Fees for Outside Ser...	-	7,000.00	15\$ Heal Cities Grant

		2016	2017	
		Total Budget	Draft Budget	
01-550-4416	Advertising / Public Relations	4,000.00	4,000.00	
01-550-4417	Scholarship	-	-	
01-550-4430	Printing Services	500.00	1,500.00	
01-550-4432	Memberships / Dues	200.00	1,000.00	
01-550-4480	Travel & Training Costs	2,000.00	2,000.00	
01-550-4510	Software costs	-	-	
01-550-4511	Computer Purchases & Parts	1,700.00	-	Move to IT
01-550-4566	Park Facility Upgrades <\$5000	5,000.00	-	moved \$5,000 to Parks 01-510-4242
01-550-4701	Special Interest/Trip/Event	3,000.00	8,000.00	
01-550-4702	Outdoor Recreation	1,500.00	2,000.00	
01-550-4703	Fitness/Martial Arts	200.00	200.00	
01-550-4704	Sports/Athletics	8,500.00	12,500.00	
01-550-4705	Fine Arts	500.00	500.00	
Department: 550 - Recreation Department Total:		187,145.82	173,478.34	
Expense Total:		3,793,932.08	3,698,107.55	
Fund: 01 - General Fund Surplus (Deficit):		(618,833.31)	(367,729.86)	

		2016	2017	
		Total Budget	Draft Budget	
Fund: 02 - Water Enterprise Fund				
Revenue				
Department: 710 - Water Distribution Operations				
02-710-3235	Water Supply permit	700.00	700.00	
02-710-3330	Water Sales - General Customers	760,144.00	770,000.00	
02-710-3331	Water Sales Town	20,937.31	20,000.00	
02-710-3332	Water Sales Others	1,584.44	4,330.00	
02-710-3335	Late Payment Penalty	11,232.00	11,300.00	
02-710-3340	Sale of Meters, Accessories, Frei...	8,629.53	10,000.00	
02-710-3662	Property lease income	-	-	
02-710-3701	Miscellaneous	3,714.00	195,000.00	Community Development Block Grant
02-710-3705	Bad Check Fees	155.00	190.00	
02-710-3790	Interest on Deposits	1,835.55	2,100.00	
Department: 710 - Water Distribution Operations Total:		808,931.83	1,013,620.00	
Department: 715 - Treatment Plant Operations				
02-715-3342	Hay Sale Proceeds	-	-	
Department: 715 - Treatment Plant Operations Total:		-	-	
Department: 730 - System Development Capital Improvement				
02-730-3610	System Development Fees	100,678.00	100,600.00	
02-730-3615	Cash-in-lieu of Water Rights	-	-	
02-730-3791	System Development Interest In...	2,717.00	2,700.00	
02-730-3793	Debt	800,000.00	1,500,000.00	
Department: 730 - System Development Capital Improvement		903,395.00	1,603,300.00	
Revenue Total:		1,712,326.83	2,616,920.00	

		2016	2017	
		Total Budget	Draft Budget	
Expense				
Department: 710 - Water Distribution Operations				
02-710-4101	Wages	199,624.80	266,671.12	
02-710-4101	Disability Insurance		2,293.37	
02-710-4110	FICA / Medicare	14,821.50	20,400.34	
02-710-4112	Unemployment Insurance	581.00	240.50	
02-710-4114	Retirement Contributions - Gene...	5,806.00	3,268.72	
02-710-4115	Earned Leave Time Accrued	187.85		
02-710-4116	Medical / Dental / Vision / Life In...	51,791.35	49,443.82	
02-710-4140	Workers Compensation Insurance	173.84	6,693.00	
02-710-4205	Postage	8,000.00	8,000.00	
02-710-4211	Office Supplies	2,000.00	2,000.00	
02-710-4216	Operating Supplies	1,500.00	1,000.00	
02-710-4220	Licenses & Permits	500.00	500.00	
02-710-4231	Vehicle Gas	6,800.00	5,000.00	
02-710-4232	Vehicle Maintenance Supplies	1,500.00	1,500.00	
02-710-4233	Equipment Maintenance Supplies	1,000.00	1,000.00	
02-710-4234	Equipment Gas & Oil	250.00	250.00	
02-710-4236	Meters, Material, & Frt	2,500.00	10,000.00	Includes customer invoiced parts
02-710-4237	Office Equipment Maint Supplies	100.00	100.00	
02-710-4271	Small Tool Purchases	250.00	250.00	
02-710-4275	Uniform / Work Wear	700.00	900.00	T-Shirts
02-710-4280	Meeting Food Provided	50.00	50.00	
02-710-4290	Miscellaneous	-	500.00	Moved \$200 from 07-720-4290
02-710-4345	Telephone Service	-	2,013.04	
02-710-4346	Cell Phone Service	2,100.00	-	Combined with Telephonw
02-710-4380	PC / Liability Insurance	10,600.00	5,733.00	
02-710-4403	Publication of Public Notices	400.00	400.00	
02-710-4410	Legal	25,000.00	25,000.00	
02-710-4411	Audit Fees	4,700.00	4,700.00	
02-710-4412	Engineering Fees	35,000.00	35,000.00	
02-710-4414	IT Services	-	-	
02-710-4415	Professional Fees for Outside Ser...	6,000.00	10,500.00	
02-710-4416	Advertising / Public Relations	100.00	150.00	
02-710-4421	Equipment Repair Service	1,000.00	500.00	
02-710-4422	Office Equipment Repair Service	100.00	100.00	
02-710-4424	Laboratory Testing Fees	4,000.00	4,000.00	
02-710-4427	Maintenance Services Provided	250.00	300.00	
02-710-4430	Printing Services	1,000.00	2,500.00	
02-710-4432	Memberships / Dues	1,240.00	1,500.00	
02-710-4480	Travel & Training Costs	3,000.00	3,000.00	
02-710-4481	Restaurant Meals for Travel & M...	400.00	400.00	
02-710-4510	Software costs	1,500.00	1,500.00	1/2 Work Order Software
02-710-4511	Computer Purchases & Parts	1,200.00	-	
02-710-4514	Other Office Equipment Purchase	300.00	3,400.00	Computer replacements
02-710-4540	Tools>\$500<\$5000	100.00	100.00	
02-710-4561	Water Infrastructure Maint < \$ 5...	10,000.00	10,000.00	
Department: 710 - Water Distribution Operations Total:		406,126.34	490,856.92	
Department: 715 - Treatment Plant Operations				
02-715-4240	Building Maintenance Supplies	150.00	150.00	
02-715-4244	Plant Operating Supplies	3,000.00	4,000.00	
02-715-4251	Chemicals	20,000.00	21,000.00	5% Distributor increase
02-715-4286	Project Water Surcharge	6,000.00	6,000.00	
02-715-4341	Electricity	10,200.00	11,106.70	
02-715-4344	Natural Gas / Propane	4,400.00	2,955.15	
02-715-4415	Professional Fees for Outside Ser...	500.00	500.00	
02-715-4426	Building Maintenance Services	-	-	
02-715-4427	Maintenance Services Provided	5,000.00	5,000.00	
02-715-4435	Building Rent	7,839.00	-	
02-715-4823	Purchase Water Rights	2,500.00	10,000.00	
02-715-4825	Pump Station Improvements	3,000.00	5,000.00	Redundant pump at Westmoor

		2016	2017	
		Total Budget	Draft Budget	
Department: 715 - Treatment Plant Operations Total:		62,589.00	65,711.85	
Department: 720 - Infrastructure Maintenance & Replacement				
02-720-4290	Miscellaneous	-	-	Moved \$200 to 02-710-4290
02-720-4801	Depreciation Expense	-	-	
02-720-4813	Light Equipment Purchase	15,000.00	10,000.00	
02-720-4824	Plant Equipment Purchase	5,000.00	14,000.00	CL2 Meter
02-720-4825	Pump Station Improvements	-	-	
02-720-4829	Distribution System Replacement	40,000.00	40,000.00	
Department: 720 - Infrastructure Maintenance & Replacement		60,000.00	64,000.00	
Department: 730 - System Development Capital Improvement				
02-730-4511	Computer Purchases & Parts	3,000.00	3,000.00	
02-730-4549	Water tank 750,000	900,000.00	1,500,000.00	
02-730-4550	Work Order Software	8,000.00	18,600.00	18,600 is for security
02-730-4551	Server Upgrade	37,000.00	-	
02-730-4552	Ivy League Conversion	131,000.00	5,000.00	
02-730-4562	Water Well	-	15,000.00	
02-730-4803	Engineering Fees - Capital	15,000.00	40,000.00	15k for Cottonwood Dam Carryover, 25K for fleet replacement
02-730-4804	Xeriscape Demo Garden	10,000.00	20,000.00	
02-730-4820	Water System Development Inpr...	10,000.00	-	
02-730-4821	SCUBA	8,000.00	-	
02-730-4828	New Distribution infrastructure	-	300,000.00	Affordable Housing- Com Dev Block Grant
Department: 730 - System Development Capital Improvement		1,122,000.00	1,901,600.00	
Department: 740 - Water Debt Service				
02-740-4610	1998 Debt Service Principal	71,723.00	82,757.00	
02-740-4620	1998 Debt Service Interest	14,638.00	11,306.00	
Department: 740 - Water Debt Service Total:		86,361.00	94,063.00	
Expense Total:		1,737,076.34	2,616,231.76	
Fund: 02 - Water Enterprise Fund Surplus (Deficit):		(24,749.51)	688.24	
Fund: 03 - Capital Improvement Fund				
Revenue				
Department: 100 - General Government				
03-100-3141	Town Sales Tax	345,520.00	355,885.60	
03-100-3790	Interest on Deposits	(3,810.00)	2,000.00	
03-100-3870	Transfer from General fund	250,000.00	285,461.00	
03-100-3871	Transfer from Conservation Trust...	15,000.00	-	
Department: 100 - General Government Total:		606,710.00	643,346.60	
Department: 150 - Public Support				
03-150-3779	Pass-through Grants	-	262,500.00	Baseball Field GOCO Grant
Department: 150 - General Government Total:			262,500.00	
Department: 230 - Volunteer Fire Department				
03-230-3780	Turn Out Gear Grant	-	-	
Department: 230 - Volunteer Fire Department Total:			-	
Department: 415 - Street Maintenance				
03-415-3652	Sidewalk Program	5,000.00	5,000.00	
03-415-3761	DOLA Energy and Mineral Grant	-	-	
Department: 415 - Street Maintenance Total:		5,000.00	5,000.00	
Department: 510 - Parks Department				
03-510-3739	Donations		13,500.00	Community Garden Donation - \$10,000, River Park Improvements \$3,500
03-510-3746	Park Facility Donations	-	14,500.00	11K for Shooting Range Grant
03-510-3752	Dog Park Donation	5,000.00	-	
03-510-3765	Chaffee County Conservation Tru...	60,000.00	40,000.00	County CTF for Arizona

		2016	2017	
		Total Budget	Draft Budget	
03-510-3766	Safe Route to School	57,000.00	-	
03-510-3767	Live Well Grant	10,000.00	-	
03-510-3768	Optimist - BV Square	-	-	
03-510-3773	TAP - Trans. Altern. Program	124,322.00	99,458.00	
03-510-3774	CDOT Arizona Trail	347,049.00	277,639.00	
03-510-3873	Transfer revenue from CTF to Cap	-	85,000.00	To cover 40K Com park, \$25K Lift Station, 15K Midland Bridge, 5K for sprinklers
Department: 510 - Parks Department Total:		603,371.00	530,097.00	
Revenue Total:		1,215,081.00	1,440,943.60	

		2016	2017	
		Total Budget	Draft Budget	
Expense				
Department: 140 - Town Hall Operations				
03-140-4813	Light Equipment Purchase-Laserf...	13,000.00	-	
03-140-4815	Website	-	25,000.00	10K for Rec, 10K for HR
03-140-4817	Office Furniture & furnishings-Sta...	10,000.00		
03-140-4832	Building Repair / Main > \$5000	-	5,000.00	
03-140-4855	Server	10,000.00	-	
Department: 140 - Town Hall Operations Total:		33,000.00	30,000.00	
Department: 210 - Police Department				
03-210-4810	Vehicle Purchase	26,000.00	40,000.00	
03-210-4816	Office Equipment Purchase	-		
03-210-4817	Office Furniture & Furnishings	-	-	
03-210-4830	Building Acquisition / Constructi...	-	-	
03-210-4831	Building Remodeling	-	15,000.00	Air Conditioning
03-210-4856	Hand Held Radios	9,100.00	7,500.00	
03-210-4857	Storage Shed	5,000.00	-	
03-210-4858	Video Surveillance	12,000.00	-	
Department: 210 - Police Department Total:		52,100.00	62,500.00	
Department: 230 - Volunteer Fire Department				
03-230-4810	Vehicle Lease-Purchase		30,000.00	
03-230-4812	Specialized Equipment Purchase	-		
03-230-4813	Light Equipment Purchase	8,200.00	22,575.00	2016 Carryover
03-230-4860	Rescue Equipment	14,375.00	20,000.00	Extraction Tools
Department: 230 - Volunteer Fire Department Total:		22,575.00	72,575.00	
Department: 310 - Planning (Development)				
03-310-4812	Specialized Equipment Purchase	-		
03-310-4815	Branding/Wayfinding Signs	60,000.00	80,000.00	60K plus 20k carryover
03-310-4830	Building Acquisition / Constructi...	-		
Department: 310 - Planning (Development) Total:		60,000.00	80,000.00	
Department: 320 - Community Center				
03-320-4832	Building Repair / Main > \$5000	10,000.00	20,000.00	Community Center
Department: 320 - Community Center Total:		10,000.00	20,000.00	
Department: 410 - Public Works				
03-410-4811	Heavy Equipment Purchase	15,000.00	10,000.00	Ventilator and Oil Heater
03-410-4813	Light Equipment Purchase	33,000.00	20,000.00	LED
Department: 410 - Public Works Total:		48,000.00	30,000.00	
Department: 415 - Street Maintenance				
03-415-4654	Bond Paying Agent Fees	250.00		To Be Calculated
03-415-4859	Bridge Infrastructure Improvem...	10,000.00	15,000.00	Antero Circle 24 Access - Eng
03-415-4861	Street Reconstruction > \$5000	40,000.00	355,900.00	Sales Tax Expenditures for Streets
03-415-4865	Annual Maintenance	80,000.00	80,000.00	
03-415-4866	Drainage Improvements	-	-	
03-415-4867	TAP Transportation Alt. Program	346,722.00	-	
03-415-4871	Small Projects	65,000.00	65,000.00	
03-415-4877	Hwy 24 Improvements	80,000.00	500,000.00	CDOT RAMP Grant Expenditure
03-415-4878	Street Light Replacement	68,000.00	88,000.00	East Main Lights
03-415-4891	Debt Service Principal	90,000.00	95,000.00	
03-415-4892	Debt Service Interest	84,574.00	80,875.00	
Department: 415 - Street Maintenance Total:		864,546.00	1,279,775.00	
Department: 510 - Parks Department				
03-510-4813	Safe Route to School	57,000.00	-	
03-510-4841	Park Infrastructure > \$5000	5,000.00	40,000.00	Community Center Park
03-510-4842	Park Structures New Construction	-	35,000.00	Community Garden & Lift Station
03-510-4843	Park Structures Repair > \$5000	-	6,000.00	Decorative Trash Cans
03-510-4845	Whitewater Park Infrastructure	36,000.00	7,500.00	River Park Improvements

		2016	2017	
		Total Budget	Draft Budget	
03-510-4846	Ballfield Infrastructure > \$5000	-	350,000.00	Basebal Field---Grant Expenditure \$84,500
03-510-4847	Dog Park - Park Amenities	10,000.00	-	
03-510-4848	Park & Rec Amenities	5,000.00	31,000.00	Bike Racks 5K, 11K for Shooting Range Grant, 15K Midland Bridge
03-510-4849	Sprinkler Replacement/Construct...	8,000.00	5,000.00	
03-510-4850	Remote Airstrip	-		
03-510-4851	Trail Construction-Arizona	339,300.00	471,371.00	Arizona & Gregg Drive Trail
03-510-4853	Transfer Expense to CTF	-	-	
03-510-4854	BV Square	-	12,000.00	Finish bathroom pillars
Department: 510 - Parks Department Total:		460,300.00	957,871.00	
Department: 515 - Rodeo Grounds				
03-515-4843	Park Structures Repair > \$5000	-	5,000.00	
Department: 515 - Rodeo Grounds Total:		-	5,000.00	
Expense Total:		1,550,521.00	2,537,721.00	
Fund: 03 - Capital Improvement Fund Surplus (Deficit):		(335,440.00)	(1,096,777.40)	

		2016	2017
		Total Budget	Draft Budget
Fund: 04 - Conservation Trust Fund			
Revenue			
Department: 590 - Conservation Trust Fund			
04-590-3160	Lottery proceeds	27,000.00	29,000.00
04-590-3701	Miscellaneous	-	-
04-590-3792	Interest on Investments	117.00	230.00
04-590-3873	Transfer from Capital Improvem...	-	-
Department: 590 - Conservation Trust Fund Total:		27,117.00	29,230.00
Revenue Total:		27,117.00	29,230.00
Expense			
Department: 590 - Conservation Trust Fund			
04-590-4101	Wages	12,183.00	12,670.32
04-590-4110	FICA / Medicare	931.00	969.28
04-590-4112	Unemployment Insurance	37.00	37.00
04-590-4114	Retirement Contributions - Gene...	320.00	-
04-590-4116	Medical / Dental / Vision / Life In...	-	-
04-590-4841	Park Infrastructure > \$5000	-	-
04-590-4990	Transfer to Capital Improvement...	-	85,000.00
Department: 590 - Conservation Trust Fund Total:		13,471.00	98,676.60
Expense Total:		13,471.00	98,676.60
Fund: 04 - Conservation Trust Fund Surplus (Deficit):		13,646.00	(69,446.60)
Fund 05 - EV Charging Fund			
Revenue			
05-600-3329	EV Charging Revenue		5,000.00
Revenue Total			5,000.00
Expense			
05-600-4233	Equipment Repairs & Maintenance		
05-600-4341	Electricity		5,000.00
Expense Total			5,000.00
Fund: 05 - EV Charging Fund Surplus (Deficit):			-

		2016	2017	
		Total Budget	Draft Budget	
Fund 06 - Stormwater Enterprise Fund				
Revenue				
06-900-3329	Stormwater Revenue		10,000.00	
Revenue Total			10,000.00	
Fund: 07 - Airport Enterprise Fund				
Revenue				
Department: 810 - Airport Cost of Goods Sold				
07-810-3301	Vending Machine Fees	100.11	100.00	
07-810-3350	Aircraft Fuel Sales	350,299.55	350,000.00	
07-810-3353	Sales of Supplies & Additives	1,060.00	1,000.00	
Department: 810 - Airport Cost of Goods Sold Total:		351,459.66	351,100.00	
Department: 830 - Airport Operational Support				
07-830-3325	Auto parking fees	2,200.00	2,200.00	
07-830-3326	Landing Fees	2,300.00	1,000.00	
07-830-3328	Facilities Contract Fees	-	-	Testing revenue
07-830-3333	Tie Down/Ramp Fees	3,000.00	3,000.00	
07-830-3336	Charge for Special Services	200.00	200.00	
07-830-3338	Towing and GPU Fees	600.00	600.00	
07-830-3339	Fees for Testing Services	22,900.00	20,000.00	
07-830-3341	Hangar Rent Revenue	25,802.00	4,700.00	
07-830-3355	After Hours Charge	3,900.00	4,000.00	
07-830-3661	Ground Lease Town Property	-	-	
07-830-3714	Insurance proceeds	-	-	
07-830-3725	Refund of Expenditures	-	-	
07-830-3728	Excise Tax Refund for Aircraft Fuel	2,900.00	2,900.00	
07-830-3768	Chaffee County Contribution	25,000.00	25,000.00	
07-830-3790	Interest on Deposits	400.00	400.00	
07-830-3870	Transfer from General fund	321,000.00	130,000.00	
Department: 830 - Airport Operational Support Total:		425,978.00	194,000.00	
Department: 850 - Airport Capital Improvements				
07-850-3775	FAA Annual Entitlement Grant	348,346.00	261,000.00	Jay Jones Hangar Purchase
07-850-3776	CDOT Grant Match for FAA Grant	-	29,000.00	
07-850-3777	CDOT Discretionary Grant	-	-	
07-850-3778	FAA Special Grant Program	-	-	
07-850-3782	SRE Building	316,667.00	-	
07-850-3783	Sale of Fuel Truck	35,000.00	33,000.00	
Department: 850 - Airport Capital Improvements Total:		700,013.00	323,000.00	
Revenue Total:		1,477,450.66	868,100.00	
Expense				
Department: 810 - Airport Cost of Goods Sold				
07-810-4217	Supplies for Resale	708.00	4,208.00	Moved \$3,500 from 07-830-4215
07-810-4218	Oxygen / Nitrogen Supply Cost	-	1,200.00	Testing Supply (Lockheed) was charged + 10% moved \$1,000 from 07-830-4218
07-810-4290	Miscellaneous	-	-	
07-810-4440	Credit Card Processing Fees	9,300.00	-	Moved \$9,486 to acct 07-830-4440
07-810-4441	Fuel for Resale	269,731.00	250,000.00	
07-810-4442	Fuel Testing Costs	1,900.00	80.00	moved \$80 from 07-830-4279
07-810-4443	Fuel Loss / Gain	400.00	-	
Department: 810 - Airport Cost of Goods Sold Total:		282,039.00	255,488.00	
Department: 815 - Terminal Building				
07-815-4214	Cleaning Supplies	100.00	-	Moved \$300 to 07-830-4211
07-815-4240	Building Maintenance Supplies	784.35	-	Moved \$1,000 ro 07-830-4211
07-815-4384	Airport Liability Insurance	900.00	-	Moved \$900 to 07-830-4384
07-815-4570	Other Building Furnishings	-	-	Moved \$3,500 to 07-830-4514 New conference room chairs and couch, loveseat replacement

		2016	2017	
		Total Budget	Draft Budget	
Department: 815 - Terminal Building Total:		1,784.35	-	
Department: 820 - Airport Grounds/Infrastructure				
07-820-4438	Weather Operations Maint	4,500.00	-	
Department: 820 - Airport Grounds/Infrastructure Total:		4,500.00	-	
Department: 830 - Airport Operational Support				
07-830-4101	Wages	146,149.00	124,151.04	
07-830-4101	Disability Insurance		659.96	
07-830-4110	FICA / Medicare	11,181.00	9,497.55	
07-830-4112	Unemployment Insurance	438.00	240.50	
07-830-4114	Retirement Contributions - Gene...	3,198.00	1,105.78	
07-830-4115	Earned Leave Time Accrued	8.19		
07-830-4116	Medical / Dental / Vision / Life In...	15,712.23	16,912.90	
07-830-4140	Workers Compensation Insurance	4,858.88	5,746.00	
07-830-4205	Postage	55.00	55.00	
07-830-4210	Medical Supplies	58.00	200.00	New medical supplies and eyewash stations
07-830-4211	Office Supplies	458.15	1,800.00	300 from 07-815-4214, moved \$1,000 from 07-815-
07-830-4213	Computer Supplies	160.08	250.00	
07-830-4215	Customer Supplies	3,592.01	-	Part of COGS Moved \$3,500 to 07-810-4217
07-830-4216	Operating Supplies	396.06	3,000.00	
07-830-4218	Oxygen / Nitrogen Supply Cost	-	-	moved \$1,000 to 07-810-4218
07-830-4220	Licenses & Permits	185.00	185.00	
07-830-4231	Vehicle Gas	2,139.72	2,100.00	
07-830-4232	Vehicle Maintenance & Repairs		1,500.00	moved from 07-830-4420
07-830-4240	Building Maintenance Supplies	447.00	-	
07-830-4275	Uniform / Work Wear	180.90	1,200.00	Replace High Vis Uniforms and wither coats with proper fire retardant
07-830-4279	Testing Dedicated Supplies	78.10	-	moved \$80 to 07-810-4442
07-830-4280	Meeting Food Provided	197.68	200.00	
07-830-4341	Electricity	13,457.73	16,223.40	
07-830-4342	Water	376.49	406.64	
07-830-4343	Sewer	-	1,120.74	
07-830-4344	Natural Gas / Propone	6,724.29	4,189.71	
07-830-4345	Telephone Service	3,826.79	4,830.83	
07-830-4346	Cell Phone Service	865.67	-	Combined with Telephone
07-830-4380	PC / Liability Insurance	8,006.29	8,650.00	
07-830-4384	Airport Liability Insurance	10,901.00	10,900.00	Moved \$900 from 07-815-4384
07-830-4410	Legal	200.00	1,000.00	
07-830-4411	Audit Fees	4,215.00	4,200.00	
07-830-4414	IT Services	436.25	-	
07-830-4415	Professional Fees for Outside Ser...	1,500.00	1,500.00	
07-830-4416	Advertising / Public Relations	5,061.30	10,000.00	
07-830-4420	Vehicle Maintenance from outsi...	1,461.04		moved \$1,500 to 07-830-4232
07-830-4430	Printing Services	1,481.44	1,500.00	
07-830-4432	Memberships / Dues	105.00	200.00	Air Nav, NBAA, AOPA
07-830-4437	Fuel Truck Lease	24,000.00	24,000.00	
07-830-4440	Merchant Fees		9,486.00	Moved from 07-810-4440
07-830-4480	Travel & Training Costs	1,342.55	1,500.00	
07-830-4481	Restaurant Meals for Travel & M...	200.00	204.00	
07-830-4510	Software costs	400.00	2,500.00	Fuel Software
07-830-4511	Computer Purchases & Parts	510.24	1,500.00	Upgrade Line Shack Computer and WX Briefing Area
07-830-4512	Internet Service	16.62	500.00	
07-830-4514	Other Office Equipment Purchase	155.02	3,800.00	Moved \$3,500 from 07-815-4570 TV/Computer Flat Screen Monitor for Testing
Department: 830 - Airport Operational Support Total:		274,735.72	277,015.06	
Department: 835 - Airport Maintenance				
07-835-4228	Runway Maintenance Supplies	4,464.02	4,500.00	
07-835-4229	Fuel Island/Tank Maintenance S...	2,544.00	2,000.00	
07-835-4232	Vehicle Maintenance Supplies	1,771.90	1,800.00	
07-835-4233	Equipment Maintenance Supplies	2,718.78	4,000.00	
07-835-4235	Maintenance Supplies	64.00	165.00	
07-835-4240	Building Maintenance Supplies	1,889.33	5,000.00	Terminal Exterior Repairs, Parking Lot Crack Seal and Hangar Interior Repairs

		2016	2017	
		Total Budget	Draft Budget	
07-835-4421	Equipment Repair Service	450.00	2,500.00	Elevator Inspections, Electricians for Runway Lights, electrical and HVAC
07-835-4422	Office Equipment Repair Service	500.00	-	
07-835-4427	Maintenance Services Provided	3,358.13	-	
Department: 835 - Airport Maintenance Total:		17,760.16	19,965.00	
Department: 850 - Airport Capital Improvements				
07-850-4801	Depreciation Expense	-	-	
07-850-4803	Master Plan	5,000.00	-	
07-850-4810	Vehicle Purchase	-	-	
07-850-4811	Heavy Equipment Purchase	8,000.00	45,000.00	Fuel Farm Replacement and Oxygen Cart
07-850-4830	Building Acquisition / Constructi...	333,333.00	250,000.00	Match on Jay Jones Hanger Acquisition
07-850-4831	Building Remodeling	20,000.00	15,000.00	Carpenter/Epoxy Floor
07-850-4834	Ground Lease Buy Out	125,000.00	-	
07-850-4870	Airport Pavement Improvements	-	-	
07-850-4872	FAA Funded Improvements	-	-	
07-850-4873	CDOT Funded Improvements	-	-	
07-850-4875	Land Acquisition	383,180.00	-	
Department: 850 - Airport Capital Improvements Total:		874,513.00	310,000.00	
Expense Total:		1,455,332.23	862,468.06	
Fund: 07 - Airport Enterprise Fund Surplus (Deficit):		22,118.43	5,631.94	
Report Surplus (Deficit):		(943,258.39)	(1,517,633.68)	