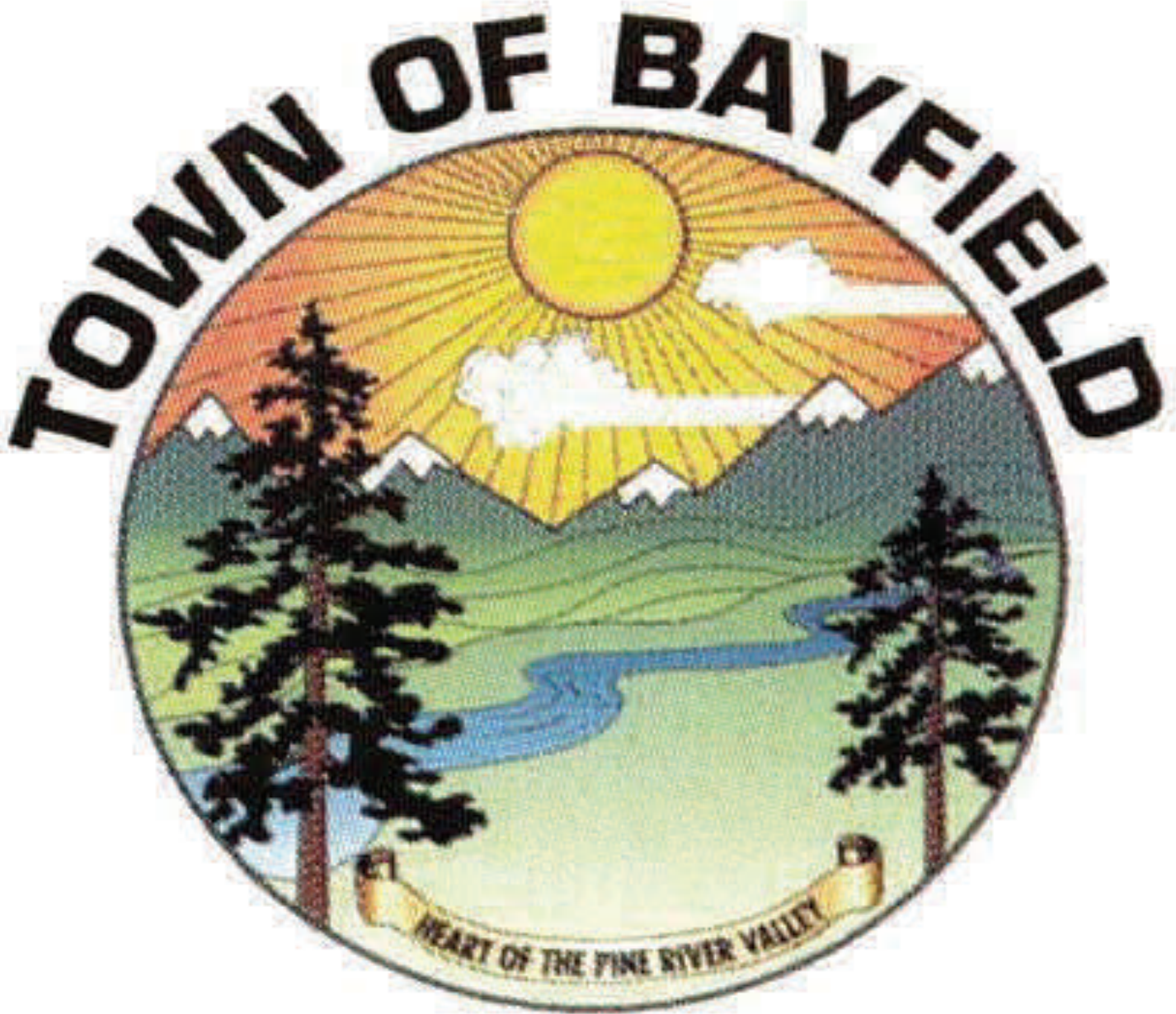




Annual Budget
Fiscal Year Ending December 31, 2015

Board of Trustees
Dr. Rick K. Smith, Mayor
Michelle Nelson, Mayor Pro-Tem
Ed Morlan
James Sanders
Matthew Nyberg
Rachel Davenport
Matthew Salka



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BUDGET MESSAGE

The adoption of the 2015 Budget comes after many months of hard work from the Board of Trustees and Town staff. One workshop and a public hearing were conducted in October and November to arrive at a balanced budget. The efforts extended will assist the Town of Bayfield in preparing for its future.

One of the primary objectives that guides the Board of Trustees during the annual budget process and remains consistent over the years is compliance with statutory requirements as outlined in the “Local Government Budget Law of Colorado”. Colorado Revised Statutes 29-1-101 et. seq. and 29-1-118, require the Town, after allowing for public input, to adopt an appropriation resolution establishing legal authority to expend monies. This legal authority is complemented by a detailed budget, which explains how funds will be utilized. “Colorado Budget Law” requires the Town to adopt a balanced budget and charges the Board of Trustees with the duty of enforcing limits established by the adopted appropriation and budget policies. Further the law requires that the budgetary basis of accounting be clearly stated. The Town of Bayfield utilizes a modified accrual method for its budgetary basis of accounting.

Budget Highlights

The 2015 Budget includes nine (9) separate funds: General, Capital, Sewer, Water, Garbage, Transportation, Conservation Trust, SID Debt Service, and Equipment Replacement Funds.

A summary of each fund’s budgeted expenditures follows:

General Fund		\$2,084,134
Capital Improvement Fund		\$829,011
Sewer Fund		\$862,551
Water Fund		\$1,032,296
Garbage Fund		\$121,002
Transportation Fund		\$5,198,134
Conservation Trust Fund		\$135,000
SID Debt Service Fund		\$165,750
Equipment Replacement Fund		\$0
Total		\$10,427,878

The revenue for the General Fund includes a 6% increase driven by increases in the county shared sales tax and Town sales tax collections. Property tax revenue includes a slight increase, but the rates are based on the 2012 appraisal period. Property is revalued every two years. The severance tax and federal mineral leasing proceeds from natural gas activity increased significantly and while those revenues are volatile, the 2015 Budget reflects an increase. Court fine revenue also includes an increase with increased activity from a fully staffed Marshal’s Office.

The General Fund budget includes continued funding for a new School Resource Officer (SRO) in the Bayfield Marshal’s Office, which is now partially funded (90%) through the federal Bureau of Justice Assistance (BJA), Justice Assistance grant (JAG) administered through the Colorado Division of Criminal Justice. The grant is for the period of October 1, 2014 – September 30, 2015. The Town anticipates submitting applications for two more additional years of funding from the JAG program for the position, with an annual ten percent (10%) reduction in grant contribution for the remaining two years. The Bayfield School District pays for one-half the personnel costs for the position not covered by the grant. The Town will need to prepare to fully fund the position in October of 2017. The 2015 General Fund budget, therefore, includes an additional \$17,500 reserve, with the intent of setting aside \$70,000 over a four year period to prepare for the additional impact when the grant funding is likely to expire. Please note that future grant funding is not guaranteed and the Town may be asked to absorb the additional personnel cost at an earlier date.



BUDGET MESSAGE

The 2015 Budget includes \$17,790 in salary adjustment to begin bringing positions up to market rates and a 30% increase in employee health insurance costs. General liability insurance increased 20% primarily due to the impacts of loss from a claim filed for a sanitary sewer back up in 2013 and workers compensation insurance is increasing 4% based on recent loss experience.

The 2015 includes funding community organizations including Road Runner Transit, Bayfield Family Center, La Plata Youth Services, Axis Health, and Community Connections; and membership in regional bodies including the Southwest Colorado Council of Governments, Region 9 Economic Development District, Southwestern Transportation Regional Planning Commission, La Plata County Economic Development Alliance, and the Regional Housing Alliance.

Finally, The General Fund also includes \$12,000 to continue landscaping in the Bayfield Business Center and a \$155,000 transfer to the Transportation Fund to assist in funding a \$180,000 street crack and sand seal project.

The 2015 Capital Improvement Fund budget includes \$455,000 for park land acquisition, which would be offset by a \$318,500 Great Outdoors Colorado (GOCO) grant. The 2015 Capital Improvement Fund budget also includes the annual Town Hall debt service, transfers to the equipment replacement fund for future purchase of vehicles and equipment, and \$5,500 for the purchase of replacement stages for special events. The debt service on the Town Hall is scheduled for retirement in 2017.

In the Sewer Fund, the budget includes an expenditure of \$367,340 in debt service for the wastewater treatment plant loan, \$36,547 for the infiltration loan from the CWRPDA, and \$10,000 for the annual replacement of ultra violet bulbs used in the disinfection process. Additionally, the budget included \$15,153 for property and general liability insurance, and \$42,944 transfer back to the General Fund for loans for the decommissioning of the wastewater lagoons and the purchase of a sewer camera. Rates are anticipated to remain the same as those established in 2014 at \$49.74/ERT/month. The budget also includes 35% of personnel costs for the public works department and portions of administration.

The Water Fund budget includes anticipated expenditures of \$53,500, for water shares and ditch fees, \$20,000 for water rights adjudication, \$45,973 for annual debt service, \$35,000 for treatment chemicals, \$6,077 for property and general liability insurance, and \$40,000 in anticipated expense for upgrades to the existing water treatment plant facility. The budget includes \$500,000 for waterline improvements, which would be offset by a \$250,000 Department of Local Affairs Energy and Mineral Impact grant. The budget includes a reduction in fund balance primarily to provide the cash match for the DOLA grant for waterline improvements. The budget also includes setting aside money for future projects including water line replacements, meters and radio reads, reservoir expansion, plant expansion, water tank expansion, ditch piping, and replacement of water filters. The budget includes 25% of the personnel costs for personnel for the public works department. Water rates will remain at existing monthly rates.

The Garbage Fund budget includes \$121,002 in annual revenues and \$121,002 in expenditures. The Budget does not include any rate increase to the monthly garbage rates at \$11.15/residential poly cart and \$3.30 for additional poly carts.

The Transportation Fund was established upon receipt of \$6,800,000 from the Colorado Department of Transportation (CDOT), through the Maintenance Incentive Pilot Program for the transfer of US Highway 160 B to the Town of Bayfield. Monies are to be utilized for transportation related expenses and are to be accounted for separately. The Transportation Fund budget includes \$180,000 for road maintenance projects including crack and sand sealing. Additionally, the budget includes \$5,018,134 for replacement of the twin bridges. The revenue in the Transportation Fund includes \$1,386,000 for the CDOT Off-System Bridge Replacement funds and \$261,000 for the Transportation Alternative Program grant for the pedestrian and bicycle component of the twin bridge replacement project. Finally, a General Fund Transfer is budgeted to offset costs associated with the street maintenance project.

The Conservation Trust Fund was established to accurately account for the Colorado Lottery proceeds received through the State of Colorado Conservation Trust Fund program. The monies received are earmarked for the establishment and continued upkeep of new conservation and park areas. The 2015 budget for the Conservation Trust Fund includes \$100,000 in



BUDGET MESSAGE

expenditures for a Park, Open Space, and Trails Master Plan. The budget is predicated on the successful application for a GOCO Planning Grant for seventy five percent (75%) of the cost. \$25,000 in lottery fund revenues would be used as the match for the grant. Additionally, the budget includes \$35,000 for placement of sand and/or field material for the softball fields at the Joe Stephenson sports fields.

The Special Improvement District (SID) Debt Service Fund was established to account for the receipt of revenues from a special assessment on properties in the Business Center for improvements to the Business Center. The Fund accounts for the annual debt service payments on the bonds issued for the improvements. The bonds were issued for a 20 year term in 2001.

The Equipment Replacement Fund includes proposed expenditures for vehicles and equipment. There are no proposed purchases for replacement of vehicle in 2015. Revenues are derived from other funds through transfers and accumulation of interest.

Outlook

The nation's economic condition is often unsettling and developing a budget for 2015 based on the current economic climate is challenging. The Town of Bayfield completed a Road and Street Inventory and Maintenance Plan in 2013 which identified a significant backlog of street maintenance. In 2014 the Town completed a Storm Water Master Plan which identified a maintenance backlog and need for improvements to existing facilities. The Town of Bayfield asked the voters for a 1% sale tax increase to help fund the streets and storm water maintenance and improvements, but in the April and November elections, the voters turned down sales tax measures. If the Town desires to maintain the roads and streets to prevent their decline, the Town will need to adjust spending patterns and/or identify new sources of revenue to meet those obligations. This is the greatest challenge the Town faces at the current moment. If not for the funding shortfall in street maintenance, the Town would be in relatively stable financial position, which would afford the Town the opportunity to continue to provide current levels of service.

Although the 2015 Budget calls for the spend down of fund balance in certain funds, the Town still holds reserves in all funds to offset any dramatic decline in revenues. The Town's most significant revenue is collections from the county shared sales tax. The sales tax collections increased in 2014 and are anticipated to continue to climb as more retail opportunities are made available to La Plata County residents. The Town sales tax collections also increased in 2014 without limited changes in opportunities for new retail within the Town.

While development has not returned to the pace of the early 2000's, there has been positive growth in the single family market, and commercial activity continues to have activity. In 2014 Mercy Medical located a family clinic in the Bayfield Center Plaza, and Tailwinds Nutrition was issued a building permit to remodel the Steamworks Building for the manufacture and fulfillment for a growing sports drink product for endurance athletes.

In 2014 the Town completed \$1,300,000 in street maintenance activities and completed the installation of fiber optic and wireless technology to the various town facilities for better broadband connection. The Town is also near completion of a \$900,000 sanitary sewer infiltration project.

As evident in the 2015 Budget, the Town continues to spend significant resources and effort to address infrastructure needs. For 2015 the Town will begin replacing the twin bridges on the southwest end of town; complete the sanitary sewer infiltration project; work in unison with the La Plata Archuleta Water District to complete an upgrade and expansion of the Town's Water Treatment Plant; complete a park system plan; and continue street maintenance to prolong the life of the streets.

The 2015 Budget is prepared to assist the Town in providing the necessary services required of a municipality and is presented for your adoption.

Sincerely,

Chris S. La May

Town Manager



OVERVIEW OF FUNDS

Each individual fund is a separate accounting entity having its own assets, liabilities, revenues, and expenditures. Town financial resources are allocated to and accounted for in individual funds based on legal or administrative restrictions or requirements.

- **General Fund**

The General Fund (010) is the Town's operating fund - the general purpose fund. It is used to account for all financial resources except those that are required to be accounted for in other funds.

It contains expenditures such as support services, Town Manager, Town Clerk & Finance, Public Works, Public Safety, Parks and Recreation, and Police Pension.

- **Capital Improvement Fund**

The Capital Improvement Fund (040) is for the revenues and expenditures associated with the acquisition or construction of major capital expenditures, except those paid for by enterprise funds.

- **Enterprise Funds**

Enterprise funds are created to deliver specific service that is usually funded by user fees or charges.

The Sewer Fund (030) is for the operations of the Wastewater Treatment Plant.

The Water Fund (050) is for the operations of the Water Treatment Plant.

The Garbage Fund (060) is for trash collection and recycling services.

- **Transportation Fund**

The Transportation Fund (070) is used to account for financial resources relating to transportation. This fund was started with the transfer of monies from the Colorado Department of Transportation for the take over of US Highway 160 B now renamed Bayfield Parkway.

- **The Conservation Trust Fund**

The Conservation Trust (020) fund contains all the lottery proceeds that are distributed to the Town on a per capita basis. These funds are restricted in their use to new projects as well as maintenance of new projects.

- **Special Improvement District (SID) Debt Service Fund (011)**

The Town is a pass-thru for the assessments that are paid by property owners of the SID business district. Assessments are collected by the County Treasurer and distributed to the Town of Bayfield who pays the interest and principal on the bonds for infrastructure constructed in SID.

- **Equipment Replacement Fund**

The Equipment Replacement Fund (090) was created in 2009 to set aside funds on an annual basis for the acquisition of vehicles and equipment. The amount set aside is based on the life of the asset plus the estimated replacement cost.



SUMMARY OF DEBT BY FUND

Capital Improvement Fund

Description: Town Hall Capital Lease
Date of Origin: 10/22/2007
Amount: \$2,200,000
Date of Retirement: 10/22/2017
Annual Payment: \$267,782

Sewer Operating & Capital Fund

Description: Colorado Water Resources & Power Development Authority Water Pollution Recovery Fund Loan (WPRF)
Date of Origin: 8/1/2007
Amount: \$4,780,000
Date of Retirement: 8/1/2028
Annual Payment: \$363,698

Description: Loan from General Fund for Lagoon Decommissioning
Date of Origin: 7/5/2013
Amount: \$475,038
Date of Retirement: 7/24/2032
Annual Payment: \$28,838

Description: Loan from General Fund for Sewer Camera
Date of Origin: 3/31/2013
Amount: \$66,540
Date of Retirement: 12/31/2017
Annual Payment: \$14,373

Description: Colorado Water Resources & Power Development Authority for Infiltration
Date of Origin: 2/22/13
Amount: \$600,000
Date of Retirement: 11/1/2033
Annual Payment: \$36,547

Water Operating & Capital Fund

Description: Energy Mineral Impact Assistance Loan (DOLA)
Date of Origin: 9/1/2003
Amount: \$233,000
Date of Retirement: 9/1/2022
Annual Payment: \$18,697

Description: Colorado Water Resources & Power Development Authority Drinking Water Revolving Loan (DWARF)
Date of Origin: 11/15/1996
Amount: \$350,000
Date of Retirement: 9/1/2016
Annual Payment: \$27,276

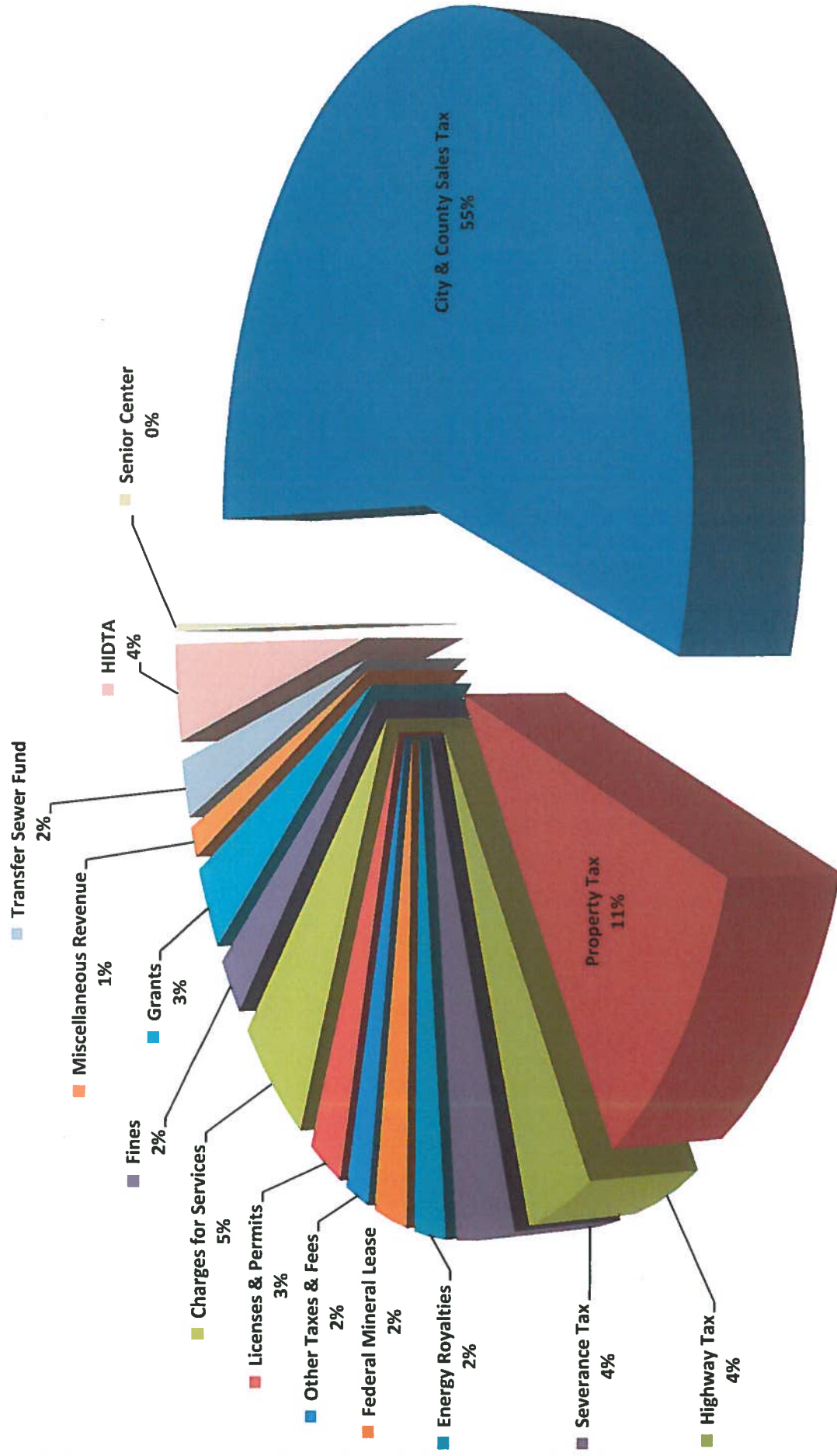


SUMMARY OF DEBT BY FUND

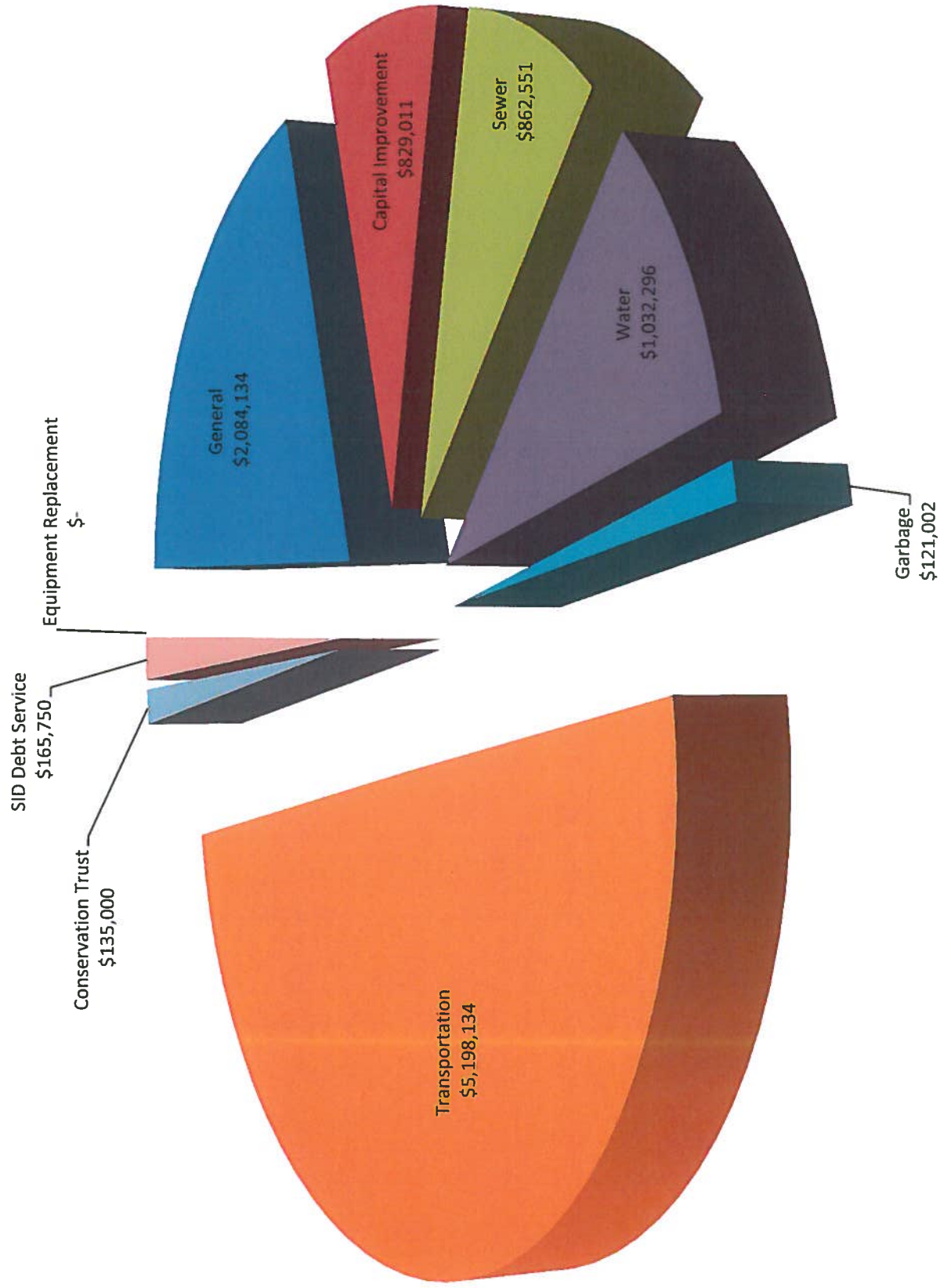
Special Improvement District (SID)

Description:	Special Revenue Bonds
Date of Origin:	7/1/2003
Amount:	\$1,700,000
Date of Retirement:	7/1/2020
Annual Payment:	\$145,825

Town of Bayfield 2015 General Fund Revenues



Town of Bayfield 2015 Expenses by Fund





GENERAL FUND

General Fund

The General Fund is the Town's operating fund or general purpose fund. It is used to account for all financial resources of the Town except those required to be accounted for in other funds. It contains expenditures such as support services, Town Manager, Town Clerk & Finance, Public Works, Public Safety, and Parks & Recreation.

Budget Summary

Total General Fund Revenues & Transfers In—\$1,929,134

Total General Fund Expenses & Transfers Out—\$2,084,134



GENERAL GOVERNMENT & ADMINISTRATION

General Fund

General Government

The Town of Bayfield is a statutory town and operates under the council-manager form of government. This form of government operates with a town board of trustees as a policy body and a town manager as the chief executive-administrative officer of the town government. In the council-manager form of government, the board provides legislative direction while the manager is responsible for the day-to-day administrative operations of the Town based on the board's direction. The Town of Bayfield's board consists of six members and an elected Mayor.

Town Manager

The Town Manager is the Chief Executive Officer of the Town and is directly responsible to the Town Board of Trustees for planning, organizing, and directing the activities of all Town departments and agencies under his authority. The Town Manager is responsible for appointing and supervising Town employees, preparing and submitting the proposed annual budget, recommending approval of municipal ordinances and regulations, and implementing policies established by the Board of Trustees.

Town Clerk & Finance

The Town Clerk's office maintains and certifies records of all Town business, including resolutions, meeting minutes, official deeds, leases, contracts and agreements. In addition, it is the duty of the Town Clerk to administer all municipal elections and to provide and manage all petition forms for any purpose under the provisions of the State statutory requirements. The Town Clerk's Office handles the posting of all public notices, the administration and maintenance of liquor licenses, and business licenses. The Town Clerk also oversees utility billing, cash receipting, payroll and assists with human resource related duties. The Administrative Assistant and Office Assistant report to the Town Clerk.

The Finance Director provides general fiscal services including preparing and monitoring the budget, overseeing the annual audit, general ledger oversight, sales tax analysis, and investment management. The primary focus of the Finance Director is to provide accurate, timely, and useful information to support effective decision making.

Mission Statement:

The Town Government of Bayfield is dedicated to serving our citizens with integrity and professionalism by providing quality services and infrastructure that protect and enhance the quality of life through planning and progressive leadership.

Budget Summary

Total General Government Administrative Expenses — \$508,135



BUDGET NARRATIVE

I. General Fund

The 2015 General Fund Budget is presented with revenues and expenditures balanced. That is, the amount of anticipated revenues plus other financing sources is equivalent to the amount of proposed expenditures. The 2015 budget includes \$1,929,134 in revenues and transfers in and \$2,084,134 in expenditures, with a proposed \$155,000 spend down of fund balance. The General Fund budget includes funding of \$12,000 for landscaping of the business park, and \$3,000 for a new flow meter and vault for monitoring in Joe Stephenson Park. Other additional significant expenditures include \$2,000 for landscaping at Gosney Park, \$1,160 for vehicle tires, \$2,000 for tools for the new Parks and Recreation Shop, \$43,450 for computer support and maintenance, \$61,380 for emergency dispatch services, \$50,004 for General Liability/Property Insurance, and \$11,000 for snow and ice removal.

A. Revenues

1. Taxes and Fees

The 2015 Budget includes an anticipated 28% increase in revenues and other financing sources. Based on the December 1, 2014 Certified Valuation information provided by the County Assessor, the Town will experience a 1% increase in property tax revenues. The budget also includes a forecast of a 5% increase in the County shared sales tax and a 1.2% increase in the Town sales tax from the 2014 budgeted collections. Lewis Mercantile and The Grocery Store remain the Town's top two sales tax revenue producing businesses and the Family Dollar Store has continued on a steady pace since its welcome addition to the Town's sales tax base. The Town continues to pursue options for new retail businesses to increase future revenue; however, the economic impact of new construction on a countywide level remains uncertain as no formal plans for commercial development have been announced.

2. Intergovernmental Revenue

The 2015 Budget includes \$71,791 in High Intensity Drug Trafficking Area (HIDTA) funds for reimbursement of a portion of the costs for an investigator position assigned to the Southwest Colorado Drug Task Force.

3. Licenses and Permits

The 2015 Budget includes an 31% decrease in License and Permit fees collected from building permits, business licenses and other fees. There has been a significant decrease in the developments in the area and thus, the Town has begun accounting for the decreased reimbursements in the General Fund. The Town anticipates the current level of activity will remain into 2015.



BUDGET NARRATIVE

4. Charges for Services

The budget includes a 8.6% increase in charges for services, primarily driven by greater participation in the Town's Park and Recreation programs and associated fees.

5. Senior Center

The budget includes a fairly stable forecast for the amount of revenues for the Senior Center in 2015. No monies from grants have been forecasted. The other forms of revenue such as program fees and rental fees are predicted to decline in 2015, as the contributions have steadily decreased and there is no consistent group using the Senior Center for rentals.

6. Fines

The 2015 budget includes an approximate \$21,000 increase in revenue, as reflected in the actual dollars collected in recent years. This is primarily related to the increase in court fines.

7. Grants

The budget for 2015 includes a \$52,716 Bureau of Justice Assistance JAG grant for the second year of employment of a School Resource Officer in the Bayfield Marshal's Office. The budget also includes grant revenue for Marshal's Office DUI and Seat belt enforcement and POST training backfill grants.

8. Miscellaneous

The 2015 miscellaneous section of the general fund budget contains multiple interest income line items as well as the revenue line for the food bank. The budget for 2015 shows a slight increase primarily related to the potential rebate of fuel tax funds. Money that is received for the food bank is specifically earmarked for those purposes; however, budgeting was done conservatively due to evidence of decline in donations in 2014.

9. Transfers

The General Fund will receive an annual debt payment from the Sewer Fund for completion of the decommissioning of the wastewater lagoons located at the wastewater treatment plant as well as a payment for the purchase of a new sewer camera in 2013. The 2015 decommissioning payment is budgeted at \$28,838 and the camera payment is budgeted at \$14,106.



BUDGET NARRATIVE

B. Expenditures

1. General Government

The 2015 budget shows a minimal decrease in expenses for the general government accounts. Significant expenditures include \$50,004 for the General Funds portion of the Liability/Property Insurance; \$24,000 for the Town attorney's services, and \$26,950 for computer support and maintenance.

2. Public Safety

Public Safety expenditures in the 2015 budget reflect a 5.9% increase over the 2014 Budget. Significant expenditures include \$61,380 for emergency dispatch services, \$42,640 for the 2nd year of the School Resource Officer's salary, \$11,000 for computer support and maintenance, \$23,700 for fuel, \$10,700 for telephones, and \$17,500 in set aside funds for the future funding obligation for the School Resource Officer position. The full time equivalent (FTE's) will increased by one in 2014, with the addition of the School Resource Officer.

3. Public Works

The 2015 budget for Public Works reflects a 1.6% increase from the 2014 budget. The staff of the Public Works department increased to 7 in 2014 and remains the same for the 2015 budget year. Expenses for 2015 include \$12,000 for landscaping improvements at the Bayfield Center, \$11,000 for snow and ice removal, and \$18,400 for street lighting, \$10,600 for fuel, and \$5,500 for computer support and maintenance costs.

4. Parks and Recreation

Parks and Recreation reflects a 9.6% increase from the 2014 budget. The 2015 Budget includes \$5,000 in park improvements to enable the construction of a flow meter and vault to monitor flows in the Joe Stephenson irrigation system. In addition, there is an increase in park maintenance supplies for the purchase of a tools for the new Park Shop, and \$1,160 in additional funds to purchase tires for the equipment. Additional funds are being allocated for sewer and water due to the addition of the new shop, as well.

5. Senior Center

The Senior Center expenses for the 2015 budget have increased. The senior center coordinator position which was reallocated to the Senior Center expenses continues to be the largest outgo in this fund in 2015. The position spends four days of the week at the senior center.

6. Police Pension

The Town pays \$109.02 per month to the widow of a deceased Marshal. That expense is accounted for in the General Fund

GENERAL FUND

		Actual 2013	Budget 2014	Estimated 2014 Actual	Budget 2015
REVENUES					
Taxes & Fees:					
010 3 3000 0001	County Sales Tax	756,596	745,434	779,201	785,871
010 3 3000 0005	City Sales Tax	270,157	267,471	274,101	270,803
010 3 3000 0010	Property Tax	210,630	196,555	196,555	199,296
010 3 3000 0015	Property Taxes Delinquent	-	1,060	1,060	1,950
010 3 3000 0020	Highway Users Tax	78,184	76,255	77,971	78,620
010 3 3000 0025	Severance Tax	57,255	60,000	115,895	74,428
010 3 3000 0030	Federal Mineral Leasing	21,870	20,000	44,771	44,850
010 3 3000 0035	BP Royalties	11,986	12,723	13,094	13,094
010 3 3000 0040	Specific Ownership Tax	17,211	16,540	17,838	17,881
010 3 3000 0045	Cigarette Tax	4,780	4,652	4,759	4,759
010 3 3000 0050	Natural Gas Franchise Tax	11,038	10,158	10,158	11,038
010 3 3000 0055	TV Franchise Tax	3,256	3,210	4,288	4,288
010 3 3000 0060	Motor Vehicle Reg 602	5,148	5,405	4,842	4,842
010 3 3000 0065	Motor Vehicle Reg 603	6,503	5,455	6,420	6,420
010 3 3000 0070	County Road & Bridge Funds	12,144	11,727	11,727	11,891
Total Taxes & Fees		1,466,757	1,436,645	1,562,680	1,530,031
Intergovernmental Revenue:					
010 3 3050 0005	HIDTA	68,911	69,700	72,914	71,791
010 3 3050 0006	Federal Marshal's Overtime Reimbursement	-	-	2,750	2,500
010 3 3050 0007	School Resource Officer MOU Contribution	-	-	4,881	6,711
Total Intergovernmental Revenue		68,911	69,700	80,545	81,002
Licenses & Permits:					
010 3 3100 0005	Building Permits	35,931	33,710	22,564	25,000
010 3 3100 0010	Business Licenses	14,650	15,000	16,310	16,310
010 3 3100 0015	Liquor Licenses	1,125	1,000	1,050	1,100
010 3 3100 0020	Development Fees	20,703	17,000	4,029	4,013
010 3 3100 0021	Right of Way Fees	1,575	1,225	1,198	500
010 3 3100 0030	Dog Licenses	155	175	135	100
Total Licenses and Permits		74,139	68,110	45,286	47,023

GENERAL FUND

		Actual 2013	Budget 2014	Estimated 2014 Actual	Budget 2015
Charges for Services:					
010 3 3200 0001	Court Costs	1,789	1,175	3,944	3,944
010 3 3200 0005	NSF Checks	367	300	80	100
010 3 3200 0010	Mosquito Control Fee	13,894	13,870	13,976	13,967
010 3 3200 0015	County Utility Fees Received	3,367	4,200	3,445	3,400
010 3 3200 0020	Indoor Soccer	405	1,200	1,110	1,200
010 3 3200 0025	Co-Ed Volleyball	2,300	2,000	3,000	3,000
010 3 3200 0030	Co-Ed Softball	4,035	4,400	3,326	3,600
010 3 3200 0035	Men's Softball	5,776	5,850	5,040	5,400
010 3 3200 0040	Women's Softball	2,000	2,000	1,600	1,600
010 3 3200 0042	Pilates	1,702	1,800	-	-
010 3 3200 0043	Yoga	3,119	3,000	3,312	3,000
010 3 3200 0050	Recreation Center Fees	284	300	285	300
010 3 3200 0051	Apparel Sales	30	100	-	-
010 3 3200 0055	Youth Basketball	3,840	3,500	3,420	3,500
010 3 3200 0060	Youth Flag Football	2,475	2,580	2,415	2,100
010 3 3200 0065	Youth Soccer	16,161	12,130	18,220	18,000
010 3 3200 0070	Youth Volleyball	2,080	2,080	2,520	2,300
010 3 3200 0072	Lego Robotics	-	-	1,560	1,560
010 3 3200 0075	Youth Sponsorships	7,445	7,500	6,925	7,500
010 3 3200 0080	4th of July	6,085	6,000	5,820	6,000
010 3 3200 0082	Old Fashioned Christmas	100	-	-	-
010 3 3200 0085	Concession Stand	4,128	4,000	4,500	4,000
010 3 3200 0090	Facility Use Rentals	6,655	6,000	6,397	6,500
010 3 3200 0095	Field Space Rental	155	150	162	150
010 3 3200 0100	Adopt A Tree	170	-	-	-
010 3 3200 0110	Spring Festival	2,029	2,000	2,690	2,750
010 3 3200 0200	VIN Inspections	9,580	9,325	9,810	9,800
010 3 3200 0250	Services Performed	-	-	-	-
Total Charges for Services		99,970	95,460	103,556	103,671
Fines:					
010 3 3300 0001	Court Fines	17,771	17,343	38,532	37,000
010 3 3300 0005	Traffic Surcharge	4,599	4,168	8,978	6,500
Total Fines and Forfeitures		22,370	21,511	47,510	43,500

GENERAL FUND

		Actual 2013	Budget 2014	Estimated 2014 Actual	Budget 2015
Grants:					
010 3 3400 0015	Healthy Lifestyles Grant	10,000	-	-	-
010 3 3400 0040	Post Training Backfill Grant	590	900	1,515	1,000
010 3 3400 0050	CDOT DUI/Seatbelt Grant	7,944	8,000	6,500	7,950
010 3 3400 0055	JAG Grant 29-JR-01-78-1	11,891	-	-	-
010 3 3400 0056	JAG Grant School Resource Officer	-	59,406	59,406	-
010 3 3400 0057	JAG Grant SRO Yr 2 - 2013-DJ-14-003345-01-2				52,716
010 3 3400 0060	DOLA Grant EIAF-Administrative	-	-	15,194	-
Total Grants		30,424	68,306	82,615	61,666
Miscellaneous:					
010 3 3600 0001	Food Bank Donations	1,832	3,000	3,000	3,000
010 3 3600 0002	Marshal Scholarship Fund Donations	-	500	500	500
010 3 3600 0005	Interest Income	11,375	1,040	1,528	1,309
010 3 3600 0015	Miscellaneous Income	4,474	3,000	3,500	3,000
010 3 3600 0030	Marshal Miscellaneous Revenue	2,636	2,700	2,750	1,904
010 3 3600 0036	Interest Income Marshal Scholarship	5	5	6	4
010 3 3600 0040	DOJ - Asset Forfeiture	2,891	-	-	500
010 3 3600 0045	Fuel Tax Rebate				3,000
Total Miscellaneous		23,213	10,245	11,284	13,217
Senior Citizen Center:					
010 3 3700 0020	Senior Center Rental Fees	3,934	3,000	5,786	4,000
010 3 3700 0025	Senior Center Fundraisers	81	500	-	500
010 3 3700 0026	Senior Center Contributions	1,922	100	2,000	800
010 3 3700 0032	Watch Your Step Program	529	600	750	780
Total Senior Citizen Center		6,467	4,200	8,536	6,080
General Fund Operating Revenues		1,792,250	1,774,177	1,942,013	1,886,190
Transfers:					
010 3 3900 0030	Transfer from Sewer (Decommissioning Loan)	-	28,838	28,838	28,838
010 3 3900 0031	Transfer from Sewer (Camera)	-	14,373	14,373	14,106
Total Transfers		-	43,211	43,211	42,944
General Fund Operating Revenues & Transfers		1,792,250	1,817,388	1,985,224	1,929,134

GENERAL FUND

		Actual 2013	Budget 2014	Estimated 2014 Actual	Budget 2015
GENERAL GOVERNMENT EXPENSES					
Town Board:					
010 4 4111 0142	Workers Compensation Insurance	424	352	135	138
010 4 4111 0144	Medicare	35	140	139	139
010 4 4111 0145	PERA	1,241	1,315	1,315	1,315
010 4 4111 0190	Mayor Salary	2,400	2,400	2,400	2,400
010 4 4111 0191	Town Board Salary	7,200	7,200	7,200	7,200
010 4 4111 0200	Town Board Payroll Taxes	104	110	-	90
010 4 4111 0205	Town Board Meetings	417	1,000	1,005	1,000
010 4 4111 0208	Ordinances & Proceedings	4,475	3,500	180	2,000
010 4 4111 0221	Training, Travel & Meetings	1,577	2,500	1,500	2,500
010 4 4111 0225	Membership Dues				3,500
Total Town Board		17,874	18,517	13,874	20,282
Town Manager's Office:					
010 4 4131 0100	Town Manager's Vehicle	3,910	3,900	3,900	3,900
010 4 4131 0111	Town Manager's Salary	55,961	57,708	57,708	60,016
010 4 4131 0141	Unemployment Insurance	166	173	173	180
010 4 4131 0142	Workers Compensation Insurance	488	1,240	213	222
010 4 4131 0143	Health Insurance	7,236	7,526	7,526	16,376
010 4 4131 0144	Medicare	849	837	837	870
010 4 4131 0145	PERA	7,596	7,906	7,906	8,222
010 4 4131 0146	Membership Dues	694	1,000	796	1,000
010 4 4131 0211	Office Supplies	42	250	-	-
010 4 4131 0221	Training, Travel & Meetings	1,487	2,200	750	2,000
010 4 4131 0225	Recruitment	20	-	-	-
010 4 4131 0345	Telephone	516	755	489	500
010 4 4131 0350	Personnel Relations	552	200	250	300
010 4 4131 0355	Salary Adjustments	-	19,254	-	18,163
Total Town Manager		79,517	102,949	80,548	111,749
Planning & Development:					
010 4 4135 0015	Planning & Zoning	1,928	1,000	2,285	2,000
010 4 4135 0016	Postage	-	-	425	575
010 4 4135 0020	Building Inspector	24,794	23,000	27,910	25,000
010 4 4135 0355	Engineering	36,566	27,000	60,000	10,000
010 4 4135 0365	Economic Development	-	10,000	-	2,000
010 4 4135 0370	Downtown Development	-	-	-	5,000
Total Planning & Development		63,289	61,000	90,620	44,575

GENERAL FUND

		Actual 2013	Budget 2014	Estimated 2014 Actual	Budget 2015
Town Clerk & Finance:					
010 4 4151 0111	Town Clerk's Salary	26,076	25,984	25,984	26,764
010 4 4151 0112	Finance Director's Salary	30,529	30,622	30,025	30,932
010 4 4151 0113	Admin Assistant's Salary	4,447	4,500	4,500	4,500
010 4 4151 0141	Unemployment Insurance	183	189	189	187
010 4 4151 0142	Workers Compensation Insurance	765	2,893	512	517
010 4 4151 0143	Health Insurance	8,904	10,569	10,569	10,310
010 4 4151 0144	Medicare	856	913	877	902
010 4 4151 0145	PERA	8,310	8,623	8,290	8,521
010 4 4151 0211	Office Supplies	9,345	9,000	9,000	9,000
010 4 4151 0220	Membership Dues	2,335	5,500	5,500	1,000
010 4 4151 0221	Training, Travel & Meetings	2,721	5,000	5,000	5,000
Total Town Clerk & Finance		94,471	103,793	100,446	97,632
Elections:					
010 4 4155 0001	Elections	-	1,000	1,500	1,500
Total Elections		-	1,000	1,500	1,500
Municipal:					
010 4 4160 0001	Municipal Court	-	150	-	150
010 4 4160 0005	Municipal Judge	7,200	7,200	7,200	7,200
Total Municipal		7,200	7,350	7,200	7,350
Administrative:					
010 4 4165 0231	Fuel	125	120	54	100
010 4 4165 0240	Administrative Vehicle	325	300	62	300
010 4 4165 0250	Photocopier	-	-	2,700	2,900
010 4 4165 0332	Advertising	3,139	3,500	3,320	3,200
010 4 4165 0354	Auditing	2,711	3,600	2,302	4,840
010 4 4165 0381	Postage	1,838	1,500	1,978	2,000
010 4 4165 0513	Insurance	51,930	40,032	47,893	50,004
010 4 4165 0525	Attorney	33,700	24,000	22,585	24,000
010 4 4165 0610	Uniform Allowance	730	2,000	281	750
Total Administrative		94,498	75,052	81,175	88,094
Town Hall:					
010 4 4170 0228	Water & Sewer Charges	2,999	4,253	4,233	4,250
010 4 4170 0344	Natural Gas	3,593	3,200	3,908	3,800
010 4 4170 0345	Telephone	279	2,931	340	350
010 4 4170 0346	Security System Telephone Line	2,704	1,832	3,108	3,200
010 4 4170 0347	Security System		-	2,094	-
010 4 4170 0379	Electricity	11,250	13,500	13,979	14,700
010 4 4170 0382	Internet	4,041	756	4,041	3,712
010 4 4170 0385	Building Maintenance	5,919	6,200	6,500	6,400
Total Town Hall		30,785	32,672	38,204	36,412
Information Technology:					
010 4 4175 0001	Computer Support & Maintenance	13,804	22,050	29,933	26,950
010 4 4175 0005	Website	314	400	385	400
010 4 4175 0010	Computer Equipment	26,279	19,500	7,500	7,500
Total Information Technology		40,397	41,950	37,818	34,850

GENERAL FUND

		Actual 2013	Budget 2014	Estimated 2014 Actual	Budget 2015
Non-Departmental:					
010 4 4180 0010	Pre-Employment Testing	1,431	400	110	275
010 4 4180 0015	Direct Deposit Payroll Fees	170	130	260	260
010 4 4180 0016	NSF Fees	36	60	25	45
010 4 4180 0020	Mosquito Control	3,260	4,000	6,950	5,700
010 4 4180 0030	Property Tax Treasurer's Fee	4,149	3,931	3,931	3,986
010 4 4180 0040	Road & Bridge Treasurer's Fee	8	235	-	238
010 4 4180 0050	Property Tax Abatements	769	800	237	500
010 4 4180 0140	Comp Time Buy Out	282	-	-	-
010 4 4180 0141	Comp Buy Out Unemployment	1	-	-	-
010 4 4180 0144	Comp Buy Out Medicare	4	-	-	-
Total Non-Departmental		10,108	9,556	11,513	11,004
Grants:					
010 4 4185 0012	Healthy Lifestyles Grant	10,048	-	-	-
010 4 4185 0014	CDOT DUI/ Seatbelt Grant	7,861	8,000	11,866	7,950
010 4 4185 0016	Post Training Backfill Grant	-	-	1,515	1,000
Total Grants		17,910	8,000	13,381	8,950
Community Funding:					
010 4 4188 0010	Road Runner Transit	12,000	12,000	12,000	8,000
010 4 4188 0015	Regional Housing Alliance	14,283	14,283	14,283	14,283
010 4 4188 0020	La Plata Family Youth Services	7,800	7,800	7,800	7,800
010 4 4188 0025	La Plata County Economic Alliance	4,000	4,000	4,000	4,000
010 4 4188 0030	SW Transportation Dues	341	341	341	341
010 4 4188 0040	San Juan RC&D	50	50	50	-
010 4 4188 0045	Region 9 Economic Development	962	962	962	962
010 4 4188 0055	Bayfield Family Center	1,000	-	-	2,500
010 4 4188 0065	Axis Health (Southwest Mental Health)	1,000	1,500	1,500	1,500
010 4 4188 0070	Community Connections	1,000	1,000	1,000	1,000
010 4 4188 0075	Southwest Colorado Council of Governments	1,089	4,852	4,852	4,852
010 4 4188 0077	La Plata County Mounted Patrol	500	500	-	-
	Four Corners Film Office	-	-	-	500
Total Community Funding		44,025	47,288	46,788	45,738
Miscellaneous:					
010 4 4195 0779	Miscellaneous Expense	2,957	300	90	-
010 4 4195 0780	Contingency	-	-	-	-
Total Miscellaneous		2,957	300	90	-
Transfers:					
010 4 4490 0100	Transfer to Capital Fund	119,648	-	-	-
		119,648	-	-	-
Total General Government Expenses & Transfers		622,678	509,427	523,156	508,135



PUBLIC SAFETY

General Fund

Public Safety Department

The Bayfield Marshal's Office (the Public Safety Department) is responsible for maintaining general public safety in and around the Bayfield area. The Marshals services include patrol, law enforcement, criminal investigation, safety monitoring during special events, animal control, code enforcement and emergency response.

Mission Statement:

To embrace our community and enhance their quality of life through partnerships, problem solving, protecting life, liberty and property, preventing crime and reducing the fear of crime on a daily basis. We accomplish this mission by living our core values, providing exceptional customer service, maintaining technical excellence, and respecting individual liberties and personal dignity.

Budget Summary

Total Public Safety Expenditures—\$751,628

GENERAL FUND

		Actual 2013	Budget 2014	Estimated 2014 Actual	Budget 2015
PUBLIC SAFETY EXPENSES					
Public Safety Wages & Benefits:					
010 4 4211 0001	Marshal's Salary	70,194	68,850	70,227	72,334
010 4 4211 0020	Investigator's Salary	54,434	48,720	49,691	51,182
010 4 4211 0002	Corporal Salary	48,902	47,507	49,899	49,899
010 4 4211 0003	Corporal Salary	49,297	47,507	49,899	49,899
010 4 4211 0004	Deputy's Salary	32,173	42,000	42,619	42,619
010 4 4211 0005	Deputy's Salary	43,982	42,000	43,597	43,597
010 4 4211 0006	Deputy's Salary	43,562	42,000	42,640	43,919
010 4 4211 0007	Deputy's Salary (SRO)	10,692	42,000	42,640	42,640
010 4 4211 0017	Marshal's Secretary's Salary	13,011	13,455	13,455	13,455
010 4 4211 0018	Holiday Pay & Comp Time	6,945	12,000	7,002	7,002
010 4 4211 0125	Overtime	2,432	5,000	2,500	2,000
010 4 4211 0130	Federal Marshal's Overtime	-	-	2,502	2,500
010 4 4211 0141	Unemployment Insurance	1,137	1,235	1,235	1,229
010 4 4211 0142	Workers Compensation Insurance	16,749	12,641	18,396	18,724
010 4 4211 0143	Health Insurance	59,893	77,389	77,389	92,736
010 4 4211 0144	Medicare	5,362	5,968	5,968	5,938
010 4 4211 0145	PERA	1,767	1,899	1,899	1,878
010 4 4211 0146	FPPA	28,035	31,819	31,819	31,653
010 4 4211 0148	FPPA D & D	4,556	5,171	5,171	5,149
Total Public Safety Wages & Benefits		493,123	547,161	558,548	578,353
Public Safety Operations:					
010 4 4212 0100	Hazardous Materials Clean-Up	-	500	-	-
010 4 4212 0190	Hazardous Materials Team	-	500	-	-
010 4 4212 0225	Uniform Allowance	3,180	4,500	4,500	3,000
010 4 4212 0226	Shooting Supplies	3,918	4,500	4,500	3,525
010 4 4212 0228	Detox (Axis Health)	3,427	3,427	3,427	3,761
010 4 4212 0231	Fuel	20,970	21,000	23,700	23,700
010 4 4212 0233	Parts Inventory	2,783	3,000	3,145	3,000
010 4 4212 0239	Tires	2,088	2,200	2,200	2,300
010 4 4212 0316	Dispatch Services	54,597	55,000	61,373	61,380
010 4 4212 0340	Computer Support & Maintenance	460	2,100	15,256	11,000
010 4 4212 0360	Equipment Maintenance	6,617	3,500	7,380	6,000
010 4 4212 0362	Communications Maintenance	724	1,000	-	800
010 4 4212 0390	Narcotics Investigation Team	-	500	-	-
010 4 4212 0391	Chemical Analysis	580	500	175	350
010 4 4212 0392	Confinement	-	500	-	-
010 4 4212 0394	Impound Fees	1,700	1,300	855	800
010 4 4212 0397	Marshal Scholarship Fund	-	1,000	1,000	1,000
010 4 4212 0398	Equipment Purchase/Replacement	7,018	9,550	9,550	2,000
010 4 4212 0450	Lexipol	2,636	3,000	3,515	3,515
Total Public Safety Operations		110,698	117,577	140,576	126,131

GENERAL FUND

		Actual 2013	Budget 2014	Estimated 2014 Actual	Budget 2015
Public Safety Admin:					
010 4 4213 0211	Office Supplies	6,722	5,000	5,301	5,000
010 4 4213 0215	Postage	-	-	873	880
010 4 4213 0221	Training, Travel & Meetings	3,735	4,500	4,000	2,500
010 4 4213 0332	Advertising	589	600	-	200
010 4 4213 0345	Telephone	7,386	5,900	8,799	10,700
010 4 4213 0382	Internet	2,829	1,512	2,829	2,670
Total Public Safety Admin		21,260	17,512	21,803	21,950
Public Safety Capital Outlay:					
010 4 4215 0005	Communications Equipment	9,210	2,400	1,824	1,000
010 4 4215 0010	Spillman System	5,528	6,850	5,694	5,694
Total Public Safety Capital Outlay		14,738	9,250	7,518	6,694
Public Safety Miscellaneous:					
010 4 4295 0700	SRO Grant Set Aside	-	17,500	17,500	17,500
010 4 4295 0710	DOJ - Asset Forfeiture	-	-	-	500
010 4 4295 0720	LPC Mounted Patrol	-	500	500	500
Total Public Safety Miscellaneous		-	18,000	18,000	18,500
Total Public Safety Expenses		639,820	709,500	746,445	751,628



PUBLIC WORKS

General Fund

Public Works Department

The Public Works Department is responsible for maintenance and improvements to the Town's infrastructure. They are responsible for snow plowing and removal, road and street repairs and improvements, sidewalks, street cleaning, and landscaping. Public Works also oversees the water and sewer systems for residents and businesses located within the Town. Most capital improvement projects are managed through this program.

The water and sewer revenues and expenses are maintained in separate enterprise funds. These funds contain line items to account for their portion of the administrative services that are done on behalf of these funds as well as the portion of each employee's time that is spent working in these areas.

Mission Statement:

To construct and maintain critical infrastructure needs including water, sewer, and roads that exceed the expectations of Bayfield residents.

Budget Summary

Total Public Works Expenditures—\$283,325

GENERAL FUND

		Actual 2013	Budget 2014	Estimated 2014 Actual	Budget 2015
PUBLIC WORKS EXPENSES					
Public Works Wages & Benefits:					
010 4 4318 0110	Public Works Director's Salary	35,626	31,500	31,972	32,932
010 4 4318 0111	First PW Assistant's Salary	19,903	20,124	19,619	19,619
010 4 4318 0112	Second PW Assistant's Salary	15,601	18,720	15,201	15,201
010 4 4318 0113	Third PW Assistant's Salary	13,732	15,912	16,848	16,848
010 4 4318 0116	Fourth PW Assistant's Salary	16,943	14,976	17,222	17,222
010 4 4318 0117	Fifth PW Assistant's Salary	14,057	14,976	14,976	14,976
010 4 4318 0118	Sixth PW Assistant's Salary	1,859	14,976	15,309	15,309
010 4 4318 0121	Temporary Labor	60	-	-	-
010 4 4318 0125	Overtime	5,947	6,000	6,000	4,000
010 4 4318 0141	Unemployment Insurance	367	406	393	396
010 4 4318 0142	Workers Compensation Insurance	6,787	5,347	6,589	6,536
010 4 4318 0143	Health Insurance	17,267	21,306	21,306	24,519
010 4 4318 0144	Medicare	1,711	1,962	1,962	1,916
010 4 4318 0145	PERA	16,706	18,535	18,535	18,099
Total Public Works Wages & Benefits		166,565	184,740	185,932	187,572
Public Works Streets:					
010 4 4319 0005	Street Lighting	17,115	19,000	18,411	18,400
010 4 4319 0006	Street Cleaning & Supplies	471	2,050	2,014	2,000
010 4 4319 0007	Street Repairs & Maintenance	4,225	7,000	6,026	4,250
010 4 4319 0015	Traffic Services- Striping	6,021	3,800	2,390	1,500
010 4 4319 0016	Traffic Services - Signs	569	6,500	6,500	1,500
010 4 4319 0019	Banners	2,355	750	716	500
010 4 4319 0020	Snow & Ice Removal	10,575	12,000	9,272	11,000
010 4 4319 0024	Landscaping	11,010	5,000	5,877	12,000
010 4 4319 0025	Weed Control	1,929	3,300	3,543	2,000
Total Public Works Streets		54,272	59,400	54,749	53,150
Public Works Operations:					
010 4 4320 0231	Fuel	9,000	9,000	9,061	10,600
010 4 4320 0232	Shop Maint, Supplies & Tools	830	1,500	3,028	1,500
010 4 4320 0250	Welding Supplies	53	300	120	200
010 4 4320 0360	Equipment Maintenance & Repair	7,765	5,000	3,652	5,000
Total Public Works Operations		17,648	15,800	15,861	17,300

GENERAL FUND

		Actual 2013	Budget 2014	Estimated 2014 Actual	Budget 2015
Public Works Administrative:					
010 4 4321 0211	Office Supplies	1,468	1,000	358	500
010 4 4321 0215	Postage	-	-	275	275
010 4 4321 0221	Travel, Training & Meetings	408	500	720	500
010 4 4321 0222	CDL Testing & Training	951	1,200	1,492	1,500
010 4 4321 0225	Uniform Allowance	2,657	2,300	3,639	2,100
010 4 4321 0228	Water & Sewer Charges	2,897	3,106	3,000	3,000
010 4 4321 0344	Natural Gas	2,254	2,500	2,500	2,500
010 4 4321 0345	Telephone	2,462	2,663	2,663	1,400
010 4 4321 0379	Electricity	2,428	2,750	3,600	3,600
010 4 4321 0382	Internet	132	510	101	828
010 4 4321 0383	Computer Support & Maintenance				5,500
010 4 4321 0942	Garbage Services	2,183	2,200	3,513	3,600
Total Public Works Admin		17,839	18,729	21,861	25,303
Total Public Works Expenses		256,324	278,669	278,404	283,325



PARKS & RECREATION

General Fund

Parks and Recreation Department

The Parks and Recreation Department is responsible for numerous recreational activities including youth and adult sports, special events and senior citizen activities. It is responsible for the building and maintenance of the municipal parks infrastructure. The department also oversees the operations of the Senior Citizen Center.

Mission Statement:

To provide all citizens of Bayfield the opportunity to participate in a full range of quality recreational programs and enjoy well-maintained park facilities

Budget Summary

Total Parks and Recreation Expenditures—\$384,738

GENERAL FUND

		Actual 2013	Budget 2014	Estimated 2014 Actual	Budget 2015
PARKS & RECREATION OPERATING EXPENSES					
Wages & Benefits					
010 4 4400 0111	Director's Salary	47,912	47,062	54,993	54,993
010 4 4400 0112	Program Coordinator 1	27,695	30,000	35,317	36,376
010 4 4400 0113	Program Coordinator 2	30,070	30,000	-	-
010 4 4400 0131	Parks Worker's Salary	22,816	22,880	33,072	34,064
010 4 4400 0114	Seasonal Employees Wages	11,828	10,000	23,500	23,500
010 4 4400 0115	Overtime	-	2,000	-	-
010 4 4400 0141	Unemployment Insurance	432	437	437	447
010 4 4400 0142	Workers Compensation Insurance	6,116	6,536	8,967	9,128
010 4 4400 0143	Health Insurance	20,963	22,720	22,720	24,502
010 4 4400 0144	Medicare	2,053	2,114	2,114	2,160
010 4 4400 0145	PERA	19,683	19,977	19,977	20,404
Total Wages & Benefits		189,569	193,726	201,097	205,574
Adult Sports & Athletics:					
010 4 4410 0401	Indoor Soccer	233	600	342	350
010 4 4410 0405	Co-Ed Volleyball	452	750	925	750
010 4 4410 0410	Co-Ed Softball	821	1,200	907	1,000
010 4 4410 0415	Men's Softball	3,069	3,500	1,952	2,500
010 4 4410 0420	Women's Softball	1,423	1,000	923	1,000
010 4 4410 0422	Pilates	30	-	-	-
010 4 4410 0423	Yoga	-	500	-	250
Total Adult Sports & Athletics		6,028	7,550	5,049	5,850
Youth Sports & Athletics:					
010 4 4420 0001	Youth Basketball	275	500	450	500
010 4 4420 0002	Youth Flag Football	490	500	404	450
010 4 4420 0003	Youth Soccer	3,453	1500	2,819	2,000
010 4 4420 0004	Youth Volleyball	109	500	168	200
010 4 4420 0010	Lego Robotics	-	0	1,092	1,092
010 4 4420 0015	Recreation Sponsorship	1,075	600	525	550
010 4 4420 0020	Youth T-Shirts	3,213	4500	5,942	5,500
Total Youth Sports & Athletics		8,615	8,100	11,400	10,292
Park Expenses:					
010 4 4430 0220	Supplies - Park Maintenance	7,210	9000	9,726	12,000
010 4 4430 0223	Garbage Services	936	1000	78	-
010 4 4430 0228	Water & Sewer	8,963	7079	10,000	10,400
010 4 4430 0231	Fuel	4,022	3000	5,000	6,000
010 4 4430 0233	Portapot Services	3,867	3000	3,600	3,000
010 4 4430 0235	Tree Removal	-	2500	2,500	1,500
010 4 4430 0360	Equipment Maintenance	2,911	6500	6,500	7,160
010 4 4430 0379	Electricity	3,471	4000	4,000	5,200
010 4 4430 0380	Natural Gas	-	0	-	833
010 4 4430 0385	Equipment Rental			-	3,000
Total Park Expenses		31,380	36,079	41,404	49,093

GENERAL FUND

		Actual 2013	Budget 2014	Estimated 2014 Actual	Budget 2015
Special Events:					
010 4 4440 0005	Spring Festival	2,304	2,000	3,215	3,300
010 4 4440 0015	Fireworks	5,010	6,000	8,471	6,000
010 4 4440 0016	4th of July	4,459	5,000	4,361	5,000
010 4 4440 0020	Old Fashioned Christmas	1,038	1,500	1,500	1,750
Total Special Events		12,811	14,500	17,547	16,050
Senior Citizen Center:					
010 4 4450 0002	Watch Your Step Program	-	100	-	-
010 4 4450 0006	Tuesday Group			75	
010 4 4450 0111	Senior Coordinator's Salary	28,500	28,109	28,517	28,517
010 4 4450 0115	Cleaning - Senior Center	201	250	748	-
010 4 4450 0141	Unemployment Insurance	82	84	86	86
010 4 4450 0142	Workman's Compensation Insurance	-	-	-	-
010 4 4450 0143	Health Insurance	3,592	3,966	3,966	4,857
010 4 4450 0144	Medicare	385	420	413	413
010 4 4450 0145	PERA	3,814	3,966	3,907	3,907
010 4 4450 0211	Office Supplies - Senior Center	409	350	578	400
010 4 4450 0221	Training, Travel & Meetings - Senior Center	50	250	45	50
010 4 4450 0223	Garbage Services - Senior Center	1,271	1,250	1,353	1,350
010 4 4450 0228	Water & Sewer Charges - Senior Center	2,248	1,426	3,300	3,300
010 4 4450 0332	Advertising - Senior Center	-	250	-	-
010 4 4450 0344	Natural Gas - Senior Center	2,219	2,000	2,400	2,400
010 4 4450 0345	Telephone - Senior Center	1,950	1,127	2,255	2,256
010 4 4450 0346	Internet - Senior Center	-	182	-	-
010 4 4450 0366	Building Maintenance & Supplies - Senior Center	4,908	5,000	5,000	6,465
010 4 4450 0379	Electricity - Senior Center	2,992	3,750	3,750	3,750
010 4 4450 0513	Insurance - Senior Center	2,147	1,213	1,244	3,384
010 4 4450 0550	BP Donation Expenditures	2,590	1,000	200	1,000
Total Senior Center		57,358	54,693	57,837	62,135
Food Bank:					
010 4 4460 0001	Food Bank	4,191	3,000	7,300	3,000
Total Food Bank		4,191	3,000	7,300	3,000
Administrative:					
010 4 4470 0211	Office Supplies	1,156	850	900	1,200
010 4 4470 0220	Membership Dues	492	1,200	686	1,200
010 4 4470 0221	Training, Travel & Meetings	1,742	2,500	2,500	2,500
010 4 4470 0225	Uniform Allowance	1,233	1,200	1,126	1,200
010 4 4470 0332	Advertising	311	500	255	500
010 4 4470 0345	Telephone	3,470	3,624	1,832	1,600
010 4 4470 0346	Internet	-	756	1,212	1,097
010 4 4470 0381	Postage	675	700	573	600
010 4 4470 0410	Background Checks	666	1,000	1,221	1,500
010 4 4470 0513	Insurance	3,212	2,426	2,479	3,047
010 4 4470 0520	Midschool Lease	6,600	6,600	6,600	6,600
Total Administrative		19,557	21,356	19,384	21,044
Miscellaneous:					
010 4 4480 0005	Recreation Center	92	200	437	200
010 4 4480 0010	Concession Stand	1,894	1,500	1,900	1,500
010 4 4480 0011	Apparel Sales	139	200	-	-
Total Miscellaneous		2,124	1,900	2,337	1,700

GENERAL FUND

		Actual 2013	Budget 2014	Estimated 2014 Actual	Budget 2015
Parks:					
010 4 4491 0001	Park Improvements	4,939	10,000	10,573	10,000
010 4 4491 0002	Equipment	-	-	2,815	-
Total Capital Expenses		4,939	10,000	13,388	10,000
Total Parks & Recreation Operating Expenses		336,572	350,904	376,743	384,738
POLICE PENSION FUND EXPENSES					
Police Pension Fund Expenses:					
010 4 4500 0100	Pension Paid to Recipient	1,308	1,308	1,308	1,308
Total Police Pension Expenses		1,308	1,308	1,308	1,308
Transfers:					
Transfer to Transportation		-	-	-	155,000
		-	-	-	155,000
Total General Fund Expenditures & Transfers		1,856,702	1,849,808	1,926,056	2,084,134
BEGINNING FUND BALANCE		1,303,781	1,308,997	1,226,697	1,285,865
Prior Period Adjustment		69,669			
Revenues & Transfers In		1,792,250	1,817,388	1,985,224	1,929,134
Expenses & Transfers Out		1,856,702	1,849,808	1,926,056	2,084,134
ENDING FUND BALANCE		1,308,997	1,276,577	1,285,865	1,130,865
Assigned for Food Bank		8,400	8,400	2,460	554
Assigned for Senior Center BP Donation		6,314	6,314	6,114	5,114
Assigned for Marshal Scholarship Program		2,867	2,867	2,867	2,867
Assigned for Daily Incarceration Fees		5,650	5,650	5,650	2,000
Assigned for SRO Position Match			17,500	17,500	35,000
Assigned for DOJ Asset Forfeiture					2,891
Non spendable (loan to sewer/inventory)		497,248	565,000	497,248	497,248
TABOR Reserve (3% of Expenditures)		80,078.00	55,494.24	57,781.67	62,524.03
Unallocated Operating Reserve		708,440	615,352	696,244	522,667
TOTAL ENDING FUND BALANCE		1,308,997	1,276,577	1,285,865	1,130,865



CAPITAL IMPROVEMENT FUND

The Capital Improvement Fund is used to account for financial resources to be used for the acquisition or construction of major capital expenditures (other than those financed by the Enterprise Funds). These expenditures include buildings and construction projects and transfers to the Equipment Service Fund for vehicle and equipment expense. The Capital Fund's primary source of revenue is a percentage of sales tax collections and grant revenues. In 2015, 50% of city sales tax revenue is committed to this fund.

Budget Summary

Total Revenues —\$633,220

Total Expenditures—\$829,011



BUDGET NARRATIVE

II. Capital Improvement Fund

The 2015 Capital Improvement Fund Budget is presented with revenues and expenditures balanced. That is the amount of anticipated revenues plus other financing sources is equivalent to the amount of proposed expenditures. The 2015 budget includes \$633,220 in revenues and \$829,011 in expenditures, which includes a spend down of fund balance of \$195,791 to match grants and transfer to the equipment replacement fund.

A. Revenues

1. Sales Tax

The 2015 Budget reflects revenues in the Capital Improvement Fund from a 50% share of the City Sales Tax monies. This total is projected to be \$270,803 in 2015.

2. Charges for Services

Charges for Services in the 2015 Budget remain steady with the continued collection of a county lease payment for use of building space in the Bayfield Town Hall.

3. Grants

The 2015 Budget shows significant funds in the grants portion of the Capital Improvement Fund due to the single planned grant for \$318,500 GOCO Grant for purchase of park land near Joe Stephenson Park.

4. Miscellaneous

The 2015 Budget accounts for \$1,170 in revenues for interest income in the Capital Improvements Budget.

5. Transfers

No transfers are planned for in the 2015 budget with the final repayment of a loan made to the water fund completed in 2014.

6. Parks and Recreation Capital Improvement

The 2015 Budget includes Parks Facility Impact Fees budgeted at \$4,080.



BUDGET NARRATIVE

B. Expenditures

1. Building and Infrastructure

The 2015 Budget does not include any potential projects of this type.

2. Property

The 2015 Budget includes a \$455,000 for the purchase of park land, which is partially offset by a grant from Great Outdoors Colorado GOCO.

3. Miscellaneous

The miscellaneous section accounts for \$5,500 for purchase of stages to be used in various Town events.

4. Debt Service

A large expenditure in the Capital Improvement Fund for 2015 is the annual payment of \$267,862 for the lease purchase financing of Town Hall construction.

5. Transfer

The only transfer in 2015 from the Capital Improvement Fund will be \$100,649 to the Equipment Replacement Fund for the annual depreciation of vehicles and equipment and to assist with the future purchase of a new vehicles and equipment.

CAPITAL IMPROVEMENT FUND					
			Actual 2013	Budget 2014	Estimated 2014 Actual Budget 2015
REVENUES					
Taxes:					
040 3 3900 0001	City Sales Tax		270,157	267,471	274,101 270,803
	Total Taxes		270,157	267,471	274,101 270,803
Grants:					
040 3 3910 0009	CDOT 501 Trail Extension		16,677	-	- -
040 3 3910 0010	Trail Extension - Partner Match		2,500	-	2,500 -
040 3 3910 0025	DOLA SCAN Grant		303,194	-	45,577 -
040 3 3910 0026	DOLA Grant Park Shop		-	125,000	125,000 -
040 3 3910 0035	GO CO Mini Grant Gosney		45,000	-	- -
040 3 3910 0036	GO CO Grant Park Land Acquisition		-	318,500	- 318,500
	Total Grants		367,371	443,500	173,077 318,500
Charges for Services:					
040 3 3920 0001	County Lease Payment		36,228	37,195	37,195 38,498
	Total Charges for Services		36,228	37,195	37,195 38,498
Miscellaneous:					
040 3 3930 0361	Interest Income		2,471	1,090	1,090 1,170
	Total Miscellaneous		2,471	1,090	1,090 1,170
Transfers:					
040 3 3940 0001	Water Fund Loan Repayment		-	10,000	31,000 -
040 3 3940 0005	Transfer from General Fund		26,701	-	- -
	Total Transfers		26,701	10,000	31,000 -
	Total Capital Fund Revenues		702,928	759,256	516,463 628,971

CAPITAL IMPROVEMENT FUND

		Actual 2013	Budget 2014	Estimated 2014	Actual	Budget 2015
PARKS & RECREATION CAPITAL						
REVENUES						
Capital Revenue:						
040 3 3940 0020	In Lieu of Parks Fee	4,488	-	-	-	-
040 3 3940 0021	Park Facility Impact Fees	-	4,080	4,488	4,080	4,080
Total Capital Revenue		4,488	4,080	4,488	4,080	4,080
Miscellaneous:						
040 3 3930 0362	Interest Income (P & R Capital)	91	100	163	157	157
040 3 3930 0363	Interest Income (Park Facility)	-	-	16	12	12
		91	100	179	169	169
Total Parks & Recreation Capital Fund Revenues		4,579	4,180	4,667	4,249	4,249
Total Capital Improvement Revenue		707,507	763,436	521,130	633,220	633,220

CAPITAL IMPROVEMENT FUND					
		Actual 2013	Budget 2014	Estimated 2014 Actual	Budget 2015
EXPENSES					
Trails:					
040 4 4910 0001	County Road 501 Trail	25,743	-	183,646	-
Total Trails		25,743	-	183,646	-
Buildings & Infrastructure:					
040 4 4920 0004	Park Shop	20,742	250,000	250,000	-
040 4 4920 0005	Town Hall Dormer	1,472	-	-	-
Total Buildings & Infrastructure		22,214	250,000	250,000	-
Property:					
040 4 4941 0001	Park Land Acquisition	5,534	455,000	-	455,000
Total Property		5,534	455,000	-	455,000
Miscellaneous:					
040 4 4970 0003	Sunrise Estates Repairs	4,124	100,000	82,000	-
040 4 4970 0004	SB232 Fiber Grant	426,264	-	48,264	-
040 4 4970 0006	Parks & Rec Stages				5,500
040 4 4970 0035	GO CO Mini Grant	59,998	-	5	-
Total Miscellaneous		490,386	100,000	130,269	5,500
Debt Service:					
040 4 4980 0001	Town Hall Debt 6 of 10	267,862	267,861	267,861	267,862
Total Debt Service		267,862	267,861	267,861	267,862
Transfers:					
040 4 4990 0002	Transfer to Equipment Fund	-	130,000	130,000	100,649
Total Transfers		-	130,000	130,000	100,649
Total Capital Improvement Expenses		811,739	1,202,861	961,776	829,011
Capital Improvement Fund Beginning Fund Balance		877,686	833,728	773,455	332,809
Revenues		707,507	763,436	521,130	633,220
Expenses		811,739	1,202,861	961,776	829,011
ENDING FUND BALANCE		773,455	394,303	332,809	137,018
Assigned for Park in Lieu		177,732		177,841	
Assigned for Park Facility Fees		15,912		18,777	17,565
Assigned for TABOR Reserve 3% Expenditures)		24,352	36,086	28,853	24,870
Unallocated Operating Reserve			135,372	107,338	94,582
Capital Improvement Fund Ending Fund Balance		773,455	394,303	332,809	137,018



SEWER FUND

The Sewer Fund was created when the Town took over the Bayfield Sanitation District in 2007. The Town built a fully mechanical Wastewater Treatment Plant in 2009. This plant is designed to treat approximately 600,000 gallons of wastewater per day. Gem Village wastewater is pumped to the Bayfield Wastewater Treatment Plant. The Public Works Department is responsible for the operations of the plant.

The budgets for sewer operating and capital were merged together beginning in 2013. This fund contains all of the revenues and expenses associated with managing the wastewater collection and treatment systems. As an enterprise fund, the costs of providing these services to the public are recovered primarily through user charges. The capital portion of this fund is funded primarily with tap fees, which are assessed for any sewer connection made to any of the sewer lines or mains owned by the Town. Tap fees are paid at the time of building permit for all new construction.

The Sewer Fund contains line items for non-cash expenditures. These amounts are annually reserved sums intended to carryover for future purchases. The future purchases include:

Plant Upgrade - \$428,009 is set aside in 2015 to address future needs for upgrades and expansion of the Wastewater Treatment plant.

Budget Summary

Total Sewer Revenues—\$931,653

Total Sewer Expenditures—\$862,551



BUDGET NARRATIVE

III. Sewer Fund

The 2015 Sewer Fund budget is presented with revenues and expenditures balanced. That is the amount of anticipated revenues plus other financing sources is equivalent to the amount of proposed expenditures. The 2015 budget includes \$931,653 in revenues and \$862,551 in expenditures.

A. Revenues

1. Charges for Services

The 2015 Budget includes \$870,407 from the most significant source of revenue, charges for services. These monies are the monthly sewer charges from customers receiving sewer services from the Town. User rates were unchanged for 2015.

2. Miscellaneous

The 2015 Budget includes \$746 in interest income.

3. Transfer

The 2015 Budget includes no transfers in from other funds.

4. Loan Proceed

The 2015 Budget includes no loan proceeds.

5. Capital Revenues

The capital revenues is an estimate of the sewer plant investment fees. This estimate is based on past developments and is reserved for future capital improvements. The 2015 Budget reflects \$60,500 of these fees.

6. Grants

The grant section does not include any proposed funds for 2015.



BUDGET NARRATIVE

B. Expenditures

1. Salary and Benefits

The 2015 budget includes a break down of salaries and benefits based on percentages to each of the funds utilizing the services of various staff members. The Sewer Fund includes \$185,924 for salaries and benefits.

2. Collection and Transmission

The 2015 budget for Collection and Transmission items in the Sewer Fund increased by 3.7% primarily due to the increase in need for repairs and maintenance.

3. Sewer Treatment

The 2015 budget reflects changes in the Sewer Treatment section with a 7.3% increase in expenditures. The increase is driven by an increase in repairs and maintenance and increasing electricity costs.

4. General Operations

The 2015 Sewer Fund budget includes a significant decrease due to completion of a majority of the infiltration repairs in 2014. An additional \$5,000 has been earmarked for the completion of this project in 2015.

5. Administrative

The 2015 Sewer Fund budget for Administrative items reflects an increase in expenditures. This is a direct reflection on the increased costs for insurance and computer support and maintenance.

6. Debt Service

The annual payment of debt service for the Waste Water Treatment Facility is included in the 2015 Budget. In addition, the third payment of the CWRPDA loan for infiltrations is budgeted in 2015.

7. Transfers

The transfer of funds from the Sewer Fund to the Equipment Replacement fund allows for purchase of needed equipment as well as replacement of worn out items both in 2015 and in future years. In addition, yearly payments to the General Fund for monies borrowed to complete the Decommissioning of the Sewer Lagoons and the purchase of a camera are due from this portion of the fund.

SEWER FUND					
		Actual 2013	Budget 2014	Estimated 2014 Actual	Budget 2015
REVENUES					
Charges for Services:					
030 3 3000 0001	Sewer Fees	773,049	810,702	870,407	870,407
		773,049	810,702	870,407	870,407
Miscellaneous:					
030 3 3300 0001	Miscellaneous Income	1,152	-	-	-
030 3 3300 0361	Interest Income	737	800	730	746
		1,889	800	730	746
Loan Proceeds:					
030 3 3500 0001	Loan Proceed (Colorado Water/Power)	-	590,000	590,000	-
		-	590,000	590,000	-
SEWER CAPITAL					
Capital Revenue:					
030 3 3900 0001	Plant Investment Fees	139,766	66,000	74,500	60,500
	Total Capital Revenue	139,766	66,000	74,500	60,500
Grants & Loans:					
030 3 3910 0006	DOLA EIAF Grant	-	300,000	300,000	-
030 3 3910 0007	CWRPDA Pre-Loan Grant	10,000	-	-	-
	Total Grants & Loans	10,000	300,000	300,000	-
Total Sewer Operating Revenue		924,704	1,767,502	1,835,636	931,653

SEWER FUND

		Actual 2013	Budget 2014	Estimated 2014 Actual	Budget 2015
EXPENSES					
Salary & Benefits:					
030 4 4000 0000	Salaries & Benefits (Reclass Account)	513	-		-
030 4 4050 0111	Town Manager's Salary	17,488	18,034	18,034	18,755
030 4 4050 0112	Town Clerk's Salary	8,149	8,120	8,120	8,364
030 4 4050 0113	Finance Director's Salary	3,864	3,876	3,801	3,915
030 4 4050 0114	Admin Assistant's Salary	11,859	12,000	12,000	12,000
030 4 4050 0117	Public Work's Director's Salary	21,378	21,000	21,315	21,954
030 4 4050 0118	1st PW Assistant's Salary	12,649	13,416	13,079	13,079
030 4 4050 0119	2nd PW Assistant's Salary	10,311	12,480	10,134	10,134
030 4 4050 0120	3rd PW Assistant's Salary	8,679	10,608	11,232	11,232
030 4 4050 0121	4th PW Assistant's Salary	11,205	9,984	11,482	11,482
030 4 4050 0122	5th PW Assistant's Salary	8,766	9,984	9,984	9,984
030 4 4050 0123	6th PW Assistant's Salary	1,222	9,984	9,984	10,206
030 4 4050 0125	Overtime	-	8,800	4,434	8,800
030 4 4050 0141	Unemployment Insurance	344	399	387	393
030 4 4050 0142	Workers Compensation Insurance	2,058	4,436	1,760	1,791
030 4 4050 0143	Health Insurance	17,257	22,771	22,771	23,972
030 4 4050 0144	Medicare	1,604	1,928	1,873	1,901
030 4 4050 0145	PERA	15,649	18,213	17,695	17,961
030 4 4050 0355	Salary Adjustments	-	1,023	-	-
Total Salary & Benefits		152,996	187,056	178,085	185,924
Collection & Transmission:					
030 4 4052 0211	Supplies	1,326	2,900	155	-
030 4 4052 0233	Repairs & Maintenance	7,514	3,000	11,000	10,900
030 4 4052 0234	Generator Maintenance	1,182	800	982	1,250
030 4 4052 0235	UNCC - Sewer	601	300	300	300
030 4 4052 0379	Electricity	7,435	7,500	7,700	7,400
Total Collection & Transmission		18,059	14,500	20,137	19,850
Sewer Treatment:					
030 4 4152 0211	Supplies	9,752	700	700	700
030 4 4152 0228	Water & Sewer Charges	18,722	15,526	14,700	14,800
030 4 4152 0229	Testing	1,409	2,652	2,241	2,300
030 4 4152 0230	Permit Fee & Sludge Testing	4,855	4,000	4,000	4,000
030 4 4152 0233	Repairs & Maintenance	16,924	15,000	15,788	20,000
030 4 4152 0234	Generator Maintenance - Treatment	1,947	1,600	1,750	2,005
030 4 4152 0250	Chemicals	4,781	4,900	4,961	5,000
030 4 4152 0344	Natural Gas	2,123	2,400	2,300	1,800
030 4 4152 0379	Electricity	56,037	49,444	58,000	58,000
030 4 4152 0380	Garbage Service & Removal	672	700	700	680
030 4 4152 0381	Sludge Removal	8,909	9,300	3,760	5,000
030 4 4152 0382	SCADA Support	-	2,000	2,000	2,000
030 4 4152 0390	Grease Removal	565	1,500	1,500	1,500
Total Sewer Treatment		126,696	109,722	112,400	117,785
General Operations:					
030 4 4260 0240	Infiltration Repairs	21,874	890,000	890,000	5,000
030 4 4260 0241	Vehicle Maintenance & Repair	-	3,000	768	2,500
030 4 4260 0251	Contract Operations	-	2,000	-	2,000
Total General Operations		21,874	895,000	890,768	9,500

SEWER FUND

		Actual 2013	Budget 2014	Estimated 2014	Actual	Budget 2015
Administrative:						
030 4 4301 0030	Treasurer's Fee Lien Collection	126	-	-	-	-
030 4 4301 0211	Office Supplies	677	500	678	800	
030 4 4301 0221	Training, Travel & Meetings	1,615	2,260	2,260	2,500	
030 4 4301 0231	Fuel	3,500	3,500	3,494	3,000	
030 4 4301 0345	Telephone	2,103	1,961	1,962	2,200	
030 4 4301 0354	Auditing	2,857	2,700	3,743	3,300	
030 4 4301 0355	Engineering	26,658	5,100	6,700	5,000	
030 4 4301 0380	Advertising	-	200	-	200	
030 4 4301 0381	Postage	2,296	2,000	2,253	2,300	
030 4 4301 0382	Internet	598	340	732	1,150	
030 4 4301 0513	Insurance	16,973	12,131	12,441	15,153	
030 4 4301 0514	Sewer Back-Up Policy	175	1,000	-	1,000	
030 4 4301 0515	Computer Support & Maintenance	1,000	3,240	7,706	5,500	
030 4 4301 0525	Attorney	1,415	1,000	-	1,000	
Total Administrative		59,993	35,932	41,969	43,103	
Debt Service:						
030 4 4310 0001	WWTF Loan (9 of 22)	364,903	363,698	363,698	367,340	
030 4 4310 0002	Infiltration Loan (1 of 20)	-	36,547	36,547	36,547	
		364,903	400,245	400,245	403,887	
Capital Outlay:						
030 4 4315 0001	Camera Purchase	66,540	-	-	-	
		66,540	-	-	-	
SEWER CAPITAL						
Other:						
030 4 4900 0005	Decommissioning Bayfield Plant	550	-	-	-	
030 4 5000 0001	Interest Expense (Bond)	10,651		-	-	
		11,201	-	-	-	
Capital Outlay:						
030 4 4900 0001	Wastewater Treatment Plant	40	-	40	20,040	
Total Capital Outlay		40	-	40	20,040	
Total Sewer Operating Expense		822,302	1,642,455	1,643,644	800,089	
Transfers:						
030 4 4325 0002	Transfer to Equipment Fund	15,836	15,836	15,836	19,518	
030 4 4325 0003	Transfer to General (Decommissioning Loan) 2 of 20		28,838	28,838	28,838	
030 4 4325 0004	Transfer to General (Camera) 2 of 5	-	14,373	14,373	14,106	
Total Transfers		15,836	59,047	59,047	62,462	
Total Sewer Expenses & Transfers		838,138	1,701,502	1,702,691	862,551	
Sewer Fund Beginning Fund Balance		234,308	273,124	320,875	453,821	
Revenues		924,704	1,767,502	1,835,636	931,653	
Expenses		838,138	1,701,502	1,702,691	862,551	
Sewer Fund Ending Fund Balance		320,874	339,124	453,821	522,923	
Assigned for Plant Upgrade		225,960	254,777	358,907	428,009	
Assigned for Operations/Maintenance Reserve		94,914	84,346	94,914	94,914	
Unassigned Fund Balance		0	1	(0)	0	



WATER FUND

The Water Fund is an enterprise fund that is funded with revenues from user fees paid for the operation of the water treatment and delivery system. The Town's drinking water comes from the Pine River. Water is treated and facilities are maintained by the Town's Public Works Department.

There are approximately 15.5 miles of water distribution lines that service the Town and its residents. Current treatment capacity is 1.3 million gallons per day and water storage capacity is 1.7 million gallons. The Town Board adopted a policy to maintain 1,000 gallons of water storage per household per day in order to ensure adequate water availability for fire fighting, drought reserve and minor river contamination, due to forest fires and/or erosion.

The Water Capital and Operating Funds were merged together beginning in the 2014 budget. The capital portion is primarily funded with water tap fees which are assessed for any water connection made to any of the water mains owned by the Town. Tap fees are paid at the time of building permit for all new construction.

The Water Fund budget contains line items for non-cash expenditures. These amounts are annually reserved sums intended to carryover for future projects. The future projects include:

New Meters and Radio Reads - \$10,000 is being set aside each year to replace the meters which have expected lives of 20 years. Budgeted reserves are \$70,000.

Additional Water Filter - \$10,000 is being set aside each year for an additional water filter for the new storage tank. Budgeted reserves are \$60,000.

Ditch Piping - \$10,000 is being set aside each year to pipe sections of the ditch to alleviate water loss issues. Budgeted reserves are \$70,000.

Water Tank Expansion - \$10,000 is being set aside each year for an additional tank to increase storage capacity. Budgeted reserves are \$50,000.

Water Tank Recoating - \$10,000 is being set aside each year for recoating of the tanks to prevent rust. The first tank recoating project was completed in 2011. Budgeted reserves are \$40,000.

Line Replacement & New Lines - Monies have been accumulating to allow for replacement of old lines which break or that lack capacity to carry the amount of water needed. Budgeted reserves are \$170,000.

Plant Expansion - \$601,933 is being set aside for the expansion of the existing water plant as the Town grows and includes more residents with utility needs. This amount corresponds to the revenue received from water plant investment fees.

Budget Summary

Total Water Revenues—\$891,768

Total Water Expenditures—\$1,032,296



BUDGET NARRATIVE

IV. Water Fund

The 2015 Water Fund budget is presented with revenues and expenditures balanced. That is the amount of anticipated revenues plus other financing sources is equivalent to the amount of proposed expenditures. The 2015 budget includes \$891,768 in revenues and \$1,032,296 in expenditures, with a proposed spend down of fund balance equivalent to \$140,528.

A. Revenues

1. Charges for Services

The 2015 budget includes water fees collected on a monthly basis as well as penalties and interest on these services. The revenue is budgeted to increase for the 2015 budget. The Town is predicting a collection of \$510,000 in water sales for the Town. The water salesman continues to be utilized by residents outside of Town and those revenues are expected to increase due to a rate increase and based on previous year collections. The Town has also started collecting on sales of water to the La Plata Archuleta Water District (LAPLAWD).

2. Miscellaneous

The 2015 Budget includes \$870 in interest income and \$250 for turn off/on fees.

3. Capital Revenue

The capital revenues are an estimate of the water plant investment fees. This estimate is based on past developments and is reserved for future capital improvements. The plant investment fees (tap fees) are forecasted to be \$66,000 for 2015.

B. Expenditures

1. Salary and Benefits

The 2015 budget includes a break down of salaries and benefits based on percentages to each of the funds utilizing the services of various staff members. The Water Fund includes a budgeted total of \$156,489 for salaries and benefits.

2. Water Storage

The 2015 budget show a significant increase in the water storage section of the water fund, with a large additional expenditure being water rights adjudication fees. It is possible that the Town will need to lease more storage rights in 2014.



BUDGET NARRATIVE

3. Pumping Costs

The 2015 budget for pumping costs has decreased dramatically to \$5,000 with savings in electricity, which are accounted for in water treatment.

4. Water Treatment

The 2015 budget for water treatment shows an increase in expenditures in the engineering and chemical line items. The total of \$107,565 includes \$25,500 in electricity.

5. Transmission and Distribution

The transmission and distribution for 2015 shows a slight increase from 2014. Purchases of fuel and addition of an electricity line are anticipated to increase costs with upcoming plans for work in the Town of Bayfield.

6. Administrative Costs

Administrative costs in the 2015 water fund budget have increased from the 2014 budget primarily due to the reallocation of costs for the Treasurer's fee, and increases in costs for computer support and maintenance and postage.

7. Miscellaneous

The Town plans to spend \$2,500 for vehicle maintenance in relation to the water fund.

8. Debt Service

The 2015 budget for the water fund includes two payments of debt service from the water fund. The DWARF bond principal and interest payment of \$27,276, and the DOLA loan interest and principal payment of \$18,697.

9. Capital Outlay

The 2015 Water Capital budget reflects three expenses under the heading Capital Outlay. These expenditures are \$40,000 assigned to be put towards expenses related to the water treatment plant upgrade in conjunction with LAPLAWD, \$15,000 towards a water storage tank, and \$500,000 towards a water line improvement project.

10. Transfers

The 2015 budget reflects only one transfer from the Water Fund. \$10,735 will be transferred to the Equipment Replacement Fund for the water funds portion of depreciation expense of vehicles and equipment.

WATER FUND					
		Actual 2013	Budget 2014	Estimated 2014 Actual	Budget 2015
REVENUES					
Charges for Services:					
050 3 3000 0001	Water Sales	461,537	457,577	510,000	510,000
050 3 3000 0002	Penalties & Interest	11,607	11,000	11,000	11,000
050 3 3000 0005	Water Salesman	34,598	40,000	39,000	39,000
050 3 3000 0006	LAPLAWD Water Sales	6,400	4,800	4,800	4,800
050 3 3000 0010	Hydrant Meter Deposits	2,034	-	-	-
050 3 3000 0015	Water Meters & Supplies	10,994	5,000	5,833	9,285
Total Charges for Services		527,170	518,377	570,633	574,085
Grants:					
050 3 3200 0001	DOLA Grant Waterline Improvements	-	-	-	250,000
		-	-	-	250,000
Miscellaneous:					
050 3 3100 0001	Turn On/Off Fees	470	250	255	250
050 3 3100 0015	Miscellaneous Income	84	-	-	-
050 3 3100 0361	Interest Income	1,038	878	870	870
Total Miscellaneous		1,592	1,128	1,125	1,120
WATER CAPITAL					
Charges for Services:					
050 3 3900 0001	Plant Investment Fees	131,333	60,000	62,634	66,000
050 3 3900 0002	Cash in Lieu of Water Rights	2,325	-	1,391	-
Total Charges for Services		133,658	60,000	64,025	66,000
Miscellaneous:					
050 3 3920 0001	Interest Income Colotrust	533	535	567	561
050 3 3920 0002	Interest Income (In Lieu of Water Rights)	-	-	2	2
Total Miscellaneous		533	535	569	563
Total Water Revenue		662,953	580,040	636,352	891,768

WATER FUND

		Actual 2013	Budget 2014	Estimated 2014 Actual	Budget 2015
EXPENSES					
Salary & Benefits:					
050 4 4000 0000	Salaries & Benefits (Reclass Account)	311	-		-
050 4 4330 0111	Town Manager's Salary	13,116	13,525	13,525	14,066
050 4 4330 0112	Town Clerk's Salary	6,112	6,090	6,090	6,273
050 4 4330 0113	Finance Director's Salary	3,864	3,876	3,801	3,915
050 4 4330 0114	Admin Assistant's Salary	11,859	12,000	12,000	12,000
050 4 4330 0117	Public Works Director's Salary	14,256	17,500	17,762	18,295
050 4 4330 0118	1st PW Assistant's Salary	8,436	11,180	10,899	10,899
050 4 4330 0119	2nd PW Assistant's Salary	6,876	10,400	8,445	8,445
050 4 4330 0120	3rd PW Assistant's Salary	5,789	8,840	9,360	9,360
050 4 4330 0121	4th PW Assistant's Salary	7,472	8,320	9,568	9,568
050 4 4330 0122	5th PW Assistant's Salary	5,846	8,320	8,320	8,320
050 4 4330 0123	6th PW Assistant's Salary	816	8,320	8,320	8,505
050 4 4330 0140	Overtime	-	8,800	5,015	8,800
050 4 4330 0141	Unemployment Insurance	251	334	324	329
050 4 4330 0142	Worker's Compensation Insurance	1,794	3,491	1,612	1,639
050 4 4330 0143	Health Insurance	12,851	19,416	19,416	19,463
050 4 4330 0144	Medicare	1,171	1,614	1,567	1,590
050 4 4330 0145	PERA	11,438	15,250	14,808	15,022
050 4 4330 0355	Salary Adjustments	-	1,104		-
Total Salary & Benefits		112,259	158,380	150,832	156,489
Water Storage:					
050 4 4331 0227	Ditch Fees Los Pinos/Schroeder	23,752	21,300	21,300	22,000
050 4 4331 0228	PRID	11,795	31,500	11,795	31,500
050 4 4331 0230	Diversion Transfer Fee	-	2,000	-	-
050 4 4331 0231	Ditch Shares	854	-	1,984	-
050 4 4331 0232	Water Rights Adjudication			-	20,000
Total Water Storage		36,401	54,800	35,079	73,500
Pumping Costs:					
050 4 4332 0229	Pumping Supplies	2	100	-	-
050 4 4332 0379	Electricity	33,779	12,050	5,000	5,000
Total Pumping Costs		33,781	12,150	5,000	5,000
Water Treatment:					
050 4 4333 0228	Water & Sewer Charges	10,138	11,026	12,600	12,600
050 4 4333 0229	Testing	5,524	5,000	7,480	5,465
050 4 4333 0230	Permit Fees	-	500	-	500
050 4 4333 0233	Repairs & Maintenance	14,781	16,500	11,000	16,500
050 4 4333 0250	Chemicals	25,677	27,000	27,000	35,000
050 4 4333 0300	Computer	610	4,000	-	2,000
050 4 4333 0355	Engineering	22,802	9,000	30,378	10,000
050 4 4333 0356	Electricity	-	24,462	25,500	25,500
Total Water Treatment		79,532	97,488	113,958	107,565

WATER FUND

		Actual 2013	Budget 2014	Estimated 2014 Actual	Budget 2015
Transmission & Distribution:					
050 4 4334 0229	Supplies	3,436	15,375	16,173	15,375
050 4 4334 0230	Water Meters & Supplies	16,074	5,000	4,976	5,000
050 4 4334 0231	Fuel	5,095	2,500	2,500	4,000
050 4 4334 0300	Electricity	-	-	4,300	4,300
050 4 4334 0901	Hydrant Replacement	10	8,700	8,700	8,700
050 4 4334 0906	Tank Maintenance	-	1,500	10	1,500
050 4 4334 0960	UNCC - Water	601	300	411	300
Total Transmission & Distribution		25,217	33,375	37,070	39,175
Administrative Costs:					
050 4 4336 0030	Treasurer's Fee Lien Collection	126	-	125	125
050 4 4336 0208	Ordinances & Proceedings	110	-	-	500
050 4 4336 0211	Office Supplies	991	800	689	800
050 4 4336 0221	Training, Travel & Meetings	1,984	2,000	2,000	3,500
050 4 4336 0238	Safety Equipment	-	500	-	500
050 4 4336 0344	Natural Gas	2,818	3,500	3,600	3,600
050 4 4336 0345	Telephone	2,354	1,734	2,600	1,400
050 4 4336 0354	Auditing	2,782	2,700	3,743	2,750
050 4 4336 0380	Advertising	640	-	-	200
050 4 4336 0381	Postage	2,296	2,000	2,300	2,300
050 4 4336 0382	Internet	692	284	750	607
050 4 4336 0383	Computer Support & Maintenance	4,230	7,580	15,000	10,500
050 4 4336 0513	Insurance	5,481	4,852	4,976	6,077
050 4 4336 0525	Attorney	6,239	8,339	11,000	2,500
050 4 4336 0600	Rodent Control	-	-	810	1,000
Total Administrative Costs		30,742	34,289	47,593	36,359
Miscellaneous:					
050 4 4336 0720	Vehicle Maintenance	-	1,500	1,000	2,500
Total Miscellaneous		-	1,500	1,000	2,500
Debt Service:					
050 4 4700 1080	Capital Loan Payback	-	10,000	10,000	-
050 4 4910 0001	DWARF Bond Principal	23,454	24,528	24,528	25,650
050 4 4910 0002	DWARF Interest on Bonds	3,822	2,748	2,748	1,626
050 4 4910 0003	Interest & Principal DOLA Loan	18,697	18,697	18,697	18,697
050 4 4910 0004	Payment to Capital (Plant Expansion)	-	21,000	21,000	-
		45,972	76,973	76,973	45,973

WATER FUND	
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		Actual 2013	Budget 2014	Estimated 2014 Actual	Budget 2015
WATER CAPITAL					
Capital Outlay:					
050 4 4900 0001	Water Storage Tank	-	-	-	15,000
050 4 4900 0035	LAPLAWD Water Study	-	-	-	-
050 4 4900 0036	LAPLAWD Water Line Improvement	31,575	-	-	-
050 4 4900 0037	Water Treatment Plant Upgrade	2,026	40,000	14,657	40,000
050 4 4900 0038	PRV Station	40,080	-	-	-
050 4 4900 0039	Water Treatment Plant Equipment	9,090	-	9,063	-
050 4 4900 0040	Waterline Improvements				500,000
Total Capital Outlay		82,771	40,000	23,720	555,000
Total Water Expenses		446,675	508,955	491,224	1,021,561
Transfers:					
050 4 4800 0001	Transfer to Equipment Fund	11,085	11,085	11,085	10,735
Total Transfers		11,085	11,085	11,085	10,735
Total Water Expenses & Transfers		457,760	520,040	502,309	1,032,296
Water Fund Beginning Fund Balance		915,008	914,980	1,120,201	1,254,244
Revenues		662,953	580,040	636,352	891,768
Expenses		457,760	520,040	502,309	1,032,296
Water Fund Ending Fund Balance		1,120,201	974,980	1,254,244	1,113,715
Assigned for Tank Recoating		20,000	30,000	30,000	40,000
Assigned for Meters & Radio Reads		50,000	60,000	60,000	70,000
Assigned for Water Rights		-	0	0	2,327
Assigned for Line Replacement and New Lines		80,000	90,000	90,000	170,000
Assigned for Reservoir Expansion		50,000	60,000	60,000	0
Assigned for Plant Expansion		60,000	536,786	518,232	601,933
Assigned for Water Tank Expansion		30,000	40,000	40,000	50,000
Assigned for Ditch Piping		50,000	60,000	60,000	70,000
Assigned for Water Filter		40,000	50,000	50,000	60,000
Assigned for Water Storage Tank		-	0	0	
Unassigned fund balance		740,201	48,194	346,012	49,455
Water Fund Ending Fund Balance		1,120,201	974,980	1,254,244	1,113,715



GARBAGE FUND

The Garbage Fund is an enterprise fund and is designed to be funded with user charges for the costs of providing services to the general public. The Town of Bayfield has a contract with a trash collection provider who provides trash collection from all residents that request service. The fees collected from residents pays for the trash collection service and additional services including the annual clean-up.

Budget Summary

Total Garbage Revenues—\$121,002

Total Garbage Expenditures—\$121,002



BUDGET NARRATIVE

V. Garbage Fund

The 2015 Garbage Fund Budget is presented with revenues and expenditures balanced. That is, the amount of anticipated revenues plus other financing sources is equivalent to the amount of proposed expenditures. The 2015 budget includes \$121,002 in revenues and \$121,002 in expenditures.

A. Revenues

1. Charges for Services

The 2015 Garbage Fund budget shows the majority of its revenues being collected in garbage fees. The proposed amount to revenue in 2015 for this line item is \$120,183. The remainders of the revenues are collected thru clean up fees and interest earned.

B. Expenditures

1. Salary and Benefits

The 2015 budget includes a break down of salaries and benefits based on percentages to each of the funds utilizing the services of various staff members. The Garbage Fund includes a budgeted total of \$4,155 for salaries and benefits.

2. Operations

The 2015 budget for the garbage fund includes its largest expense in the operations section of the budget. The waste control contract for removal of trash in the Town of Bayfield is predicted to cost \$115,707 for 2015.

3. Administrative

The only expenses in the administrative portion of the garbage fund budget for 2015 are office supplies and the garbage funds portion of the proposed computer support and maintenance contract.

GARBAGE FUND					
		Actual 2013	Budget 2014	Estimated 2014 Actual	Budget 2015
REVENUES					
Charges for Services:					
060 3 3482 0100	Garbage Fees	118,966	118,000	119,765	120,183
060 3 3482 0150	Clean-Up Fees	716	500	781	780
Total Charges for Services		119,681	118,500	120,546	120,963
Miscellaneous:					
060 3 3483 0361	Interest Income	34	30	40	39
Total Miscellaneous		34	30	40	39
Total Garbage Fund Revenue		119,716	118,530	120,586	121,002
EXPENSES					
Salary & Benefits:					
060 4 4000 0000	Salaries & Benefits (Reclass)	(70)	-	-	-
060 4 4200 0111	Town Manager's Salary	874	902	902	938
060 4 4200 0112	Town Clerk's Salary	408	406	406	418
060 4 4200 0113	Finance Director's Salary	386	388	380	392
060 4 4200 0114	Admin Assistant's Salary	1,482	1,500	1,500	1,500
060 4 4200 0141	Unemployment Insurance	10	10	10	10
060 4 4200 0142	Worker's Compensation Insurance	134	95	-	-
060 4 4200 0143	Health Insurance	582	762	762	406
060 4 4200 0144	Medicare	46	47	46	47
060 4 4200 0145	PERA	423	450	437	445
060 4 4200 0355	Salary Adjustments	-	1,125	-	-
Total Salary & Benefits		4,275	5,685	4,443	4,155
Operations:					
060 4 4300 0001	Waste Control Contract	108,587	111,320	109,359	114,957
060 4 4300 0002	Recycling Hauling	800	-	-	-
060 4 4300 0003	Spring Clean Up	-	750	726	750
Total Operations		109,387	112,070	110,085	115,707
Administrative:					
060 4 4324 0211	Office Supplies	326	325	332	330
060 4 4324 0220	Computer Support & Maintenance	-	450	696	700
060 4 4324 0525	Attorney	56	-	-	-
060 4 4324 0526	Auditing	-	-	-	110
Total Operations		382	775	1,028	1,140
Total Garbage Fund Expenses		114,044	118,530	115,556	121,002
Total Garbage Fund Expenses and Transfers		114,044	118,530	115,556	121,002
Garbage Fund Beginning Fund Balance		29,817	31,657	35,489	40,518
Revenues		119,716	118,530	120,586	121,002
Expenses		114,044	118,530	115,556	121,002
Garbage Fund Ending Fund Balance		35,488	31,657	40,518	40,519



TRANSPORTATION FUND

The Transportation Fund was created in 2011 when the Town took over Highway 160B, now renamed Bayfield Parkway, from the State of Colorado. This fund is used to account for financial resources to be used for transportation related expenses. The Transportation Fund monies were transferred to the Town and are required to be accounted for separate from other funds.

Budget Summary

Total Transportation Revenues—\$1,804,500

Total Transportation Expenditures—\$5,198,134



BUDGET NARRATIVE

VI. Transportation

The 2015 Transportation Fund was a new addition to the budget of the Town of Bayfield in 2011. The fund was created primarily to manage the revenues and expenditures of the streets of the town and was begun with funds obtained in the transfer of U.S. Highway 160 B through the Colorado Department of Transportation (CDOT) Maintenance Incentive Pilot Program (MIPP). The fund is presented with revenues and expenditures balanced. The anticipated amount of revenues plus other financing sources is \$1,804,500 and the expenditures are \$5,198,134, with a significant spend down of fund balance for project costs.

A. Revenues

1. Interest

There are four budgeted revenues for the 2015 transportation fund budget. The first is interest income from the proceeds of the money deposited in the fund. The second is money from the CDOT Off-System Bridge Program in the amount of \$1,386,000. The third is \$261,000 from a TAP Grant, and the last is a transfer of \$155,000 in funds from the General Fund for street repairs and maintenance.

B. Expenditures

1. Street Repairs

The 2015 transportation fund contains a \$180,000 budgeted expense for a repairs and maintenance. The largest budgeted expenditure is \$5,018,134 for replacement of the two bridges on Bayfield Parkway.

TRANSPORTATION FUND					
		Actual 2013	Budget 2014	Estimated 2014 Actual	Budget 2015
REVENUES					
Transfers:					
	Transfer from General Fund	-	-	-	155,000
		-	-	-	155,000
Grant:					
070 3 3200 0001	Bridge Replacement Grant	-	707,000	-	1,386,000
070 3 3200 0002	TAP Grant	-	-	-	261,000
		-	707,000	-	1,647,000
Interest:					
070 3 3444 0361	Interest Income	4,848	3,558	4,676	2,500
		4,848	3,558	4,676	2,500
Total Transportation Fund Revenues		4,848	710,558	4,676	1,804,500
EXPENSES					
Street Repairs:					
070 4 4000 0001	Street Rehab Project	-	-	268	-
070 4 4000 0020	Road Inventory and Maintenance Plan	12,457	-	-	-
070 4 4000 0030	US 160 Access Control Plan	12,738	20,000	27,262	-
070 4 4000 0040	Repairs and Maintenance	200,272	669,559	1,300,000	180,000
070 4 4000 0050	Bayfield Parkway Miscellaneous	3,022	-	-	-
	Total Street Repairs	228,489	689,559	1,327,530	180,000
Bridge Repairs:					
070 4 4100 0001	Bridge Replacement	-	3,000,000	340,291	5,018,134
		-	3,000,000	340,291	5,018,134
Total Transportation Fund Expenses		228,489	3,689,559	1,667,821	5,198,134
Transportation Fund Beginning Balance		5,346,617	5,096,391	5,122,975	3,459,830
Revenues		4,848	710,558	4,676	1,804,500
Expenses		228,489	3,689,559	1,667,821	5,198,134
Restricted Funds		5,122,975	2,117,390	3,459,830	66,196
Transportation Fund Ending Balance		5,122,975	2,117,390	3,459,830	66,196



CONSERVATION TRUST FUND

The Conservation Trust Fund was established to accurately account for the Colorado Lottery proceeds that are received from the State of Colorado Conservation Trust Fund Program. The revenues in this fund are earmarked for the establishment and continued upkeep of new conservation and park areas. The Town will be seeking grant funding to be used toward a park plan for the Town with the Lottery Funds being used as a match toward this grant.

Budget Summary

Total Conservation Trust Fund Revenues—\$100,062

Total Conservation Trust Fund Expenditures—\$135,000



BUDGET NARRATIVE

VII. Conservation Trust Fund

The 2015 budget for the conservation trust fund contains items that are related to the spending of conservation trust fund dollars, which are designated for specific purposes. The conservation trust fund budget is presented with revenues and other financing sources balanced with expenditures.

A. Revenues

1. Capital Revenue

The 2015 budget for the conservation trust fund shows the total of revenues for the year being contained in the capital revenue section. The revolving revenue occurs in the form of lottery funds and is budgeted at \$25,000. The remainder of the revenues budgeted are listed in the GOCO Planning Grant line item. The planned \$75,000 in revenues will be used toward a park plan for the Town. Interest income is a nominal \$62.

B. Expenditures

1. Capital Expense

There are two planned projects for 2015 including \$100,000 for a park planning effort in the Town of Bayfield and \$35,000 toward placement of sand on the Joe Stephenson ball fields, which were constructed in part with conservation trust dollars.

CONSERVATION TRUST FUND					
		Actual 2013	Budget 2014	Estimated 2014 Actual	Budget 2015
REVENUES					
Capital Revenue:					
020 3 3100 0005	Lottery Funds	25,609	25,000	25,684	25,000
020 3 3100 0030	GO CO Planning Grant	-	75,000	-	75,000
020 3 3930 0361	Interest Income	50	50	62	62
Total Capital Revenue		25,659	100,050	25,746	100,062
Total Conservation Trust Fund Revenue		25,659	100,050	25,746	100,062
EXPENSES					
Capital Expense:					
020 4 4900 0010	Sand/Top Soil/Dirt	9,763	10,000	10,000	35,000
020 4 4900 0030	Go Co Planning Grant	-	100,000	-	100,000
Total Capital Expense		9,763	110,000	10,000	135,000
Total Conservation Trust Fund Expenses		9,763	110,000	10,000	135,000
Conservation Trust Fund Beginning Fund Balance		47,099	62,050	62,995	78,741
Revenues		25,659	100,050	25,746	100,062
Expenses		9,763	110,000	10,000	135,000
Restricted Funds		62,995	52,100	78,741	43,803
Conservation Trust Fund Ending Fund Balance		62,995	52,100	78,741	43,803



SPECIAL IMPROVEMENT DISTRICT FUND

The Special Improvement District (SID) Fund is a debt-service fund that was created in 2001 when the Town issued \$1,700,000 in special revenue bonds which are payable from the assessments levied on the SID business district property owners. Assessments paid by the property owners are collected by the La Plata County Treasurer and then given to the town to pay the interest and principal of a bond for infrastructure constructed within the Bayfield Business Center. The bond will be retired by July 1, 2020.

Budget Summary

Total Special Improvement District Fund Revenues—\$152,662

Total Special Improvement District Fund Expenditures—\$165,750



BUDGET NARRATIVE

VIII. Special Improvement District

The 2015 budget for the Special Improvement District (SID) Fund contains revenues and expenditures related to the 2001 issuance of special revenue bonds by the Town. The bonds are payable from assessments levied on the SID business district property owners. The Special Improvement District budget is presented with revenues exceeding proposed expenditures. The excess of revenues over expenditures proposed to be collected in 2015 will be moved to the fund balance for retirement of bonds. The full bonds will be retired in 2020.

A. Revenues

1. Debt Service Revenues

The 2015 budget for the special improvement district fund contains all of its revenues within the header of debt service revenues. All of the proposed \$152,559 in assessments are contained in the line item of special assessment and are paid by the business district property owners in the SID. The remainders of the revenues for this fund come from interest income.

B. Expenditures

1. Debt Service Fund Expenditures

The special improvement district fund (SID) shows budgeted expenditures for 2015 that are only slightly varied from 2014. The principal payment for the bonds has increased to \$130,000 with the interest payment decreasing to \$34,100 in 2015.

SID DEBT SERVICE FUND

		Actual 2013	Budget 2014	Estimated 2014 Actual	Budget 2015
REVENUES					
Debt Service Revenues:					
011 3 3600 0001	Special Assessment	152,642	154,579	154,579	152,559
011 3 3600 0002	Interest Income	560	400	400	103
Total Debt Service Revenues		153,202	154,979	154,979	152,662
EXPENSES					
Debt Service Fund Expenses:					
011 4 4700 0100	Principal on Bonds (Pmt 11 of 20)	100,000	100,000	125,000	130,000
011 4 4700 0200	Interest on Bonds (Pmt 11 of 20)	45,100	39,600	39,600	34,100
011 4 4700 0300	Transaction Fees	1,701	1,600	1,669	1,650
Total Debt Service Expenses		146,801	141,200	166,269	165,750
Beginning Fund Balance		62,696	68,779	69,096	57,806
Revenues		153,202	154,979	154,979	152,662
Expenses		146,801	141,200	166,269	165,750
Restricted Funds		69,096	82,558	57,806	44,718
Ending Fund Balance		69,096	82,558	57,806	44,718



EQUIPMENT REPLACEMENT FUND

The Equipment Replacement Fund (ERF) was created in 2009 to set aside funds on an annual basis for the acquisition of high dollar equipment and vehicles. The amount set aside is based on the life of the asset plus the estimated replacement cost. Funds are transferred annually from the Capital Improvement Fund, the Water Fund, and the Sewer Fund. Revenues not expensed in a given fiscal year are held in reserve for future vehicle and equipment replacement.

Budget Summary

Total Equipment Replacement Fund Revenues—\$161,492

Total Equipment Replacement Fund Expenditures—\$0



BUDGET NARRATIVE

IX. Equipment Replacement Fund

The 2015 budget for the equipment replacement fund has been adjusted for shortages in previous years. The fund is designed as a “savings” fund in order to plan for purchase of future equipment and vehicles both new and replacement. The 2015 budget is presented with revenues exceeding expenditures by \$161,492.

A. Revenues

1. Transfers

The 2015 budget for revenues in the equipment replacement fund is typical of revenues in other budget years. Revenues are transferred from multiple other funds in order to pay for current equipment and vehicle replacement and save for future purchases. In 2015 the transfers from the capital fund, the water fund, and the sewer fund make up the majority of the revenues at \$161,492.

B. Expenditures

1. Vehicles

No vehicle purchases are planned for in 2015.

2. Equipment

No equipment purchases are planned for in 2015.

EQUIPMENT REPLACEMENT FUND						
		Actual 2013	Budget 2014	Estimated 2014	Actual	Budget 2015
REVENUES						
Transfers:						
090 3 3900 0002	Transfer from Capital Fund	92,947	130,000	130,000		130,902
090 3 3900 0003	Transfer from Sewer Fund	15,836	15,836	15,836		19,518
090 3 3900 0004	Transfer from Water Fund	11,085	11,085	11,085		10,735
Total Transfers		119,868	156,921	156,921		161,155
Miscellaneous:						
090 3 3920 0001	Sale of Used Vehicles	-	-	50		
090 3 3920 0361	Interest Income	305	-	337		337
Total Miscellaneous		305	-	387		337
Total Equipment Replacement Fund Revenue		120,173	156,921	157,308		161,492
EXPENSES						
Vehicles:						
090 4 4900 0010	Plow Truck	-	-	607		-
090 4 4900 0015	Patrol Vehicle	-	45,000	44,858		-
090 4 4900 0016	JAG Grant 29-JR-01-78-1 (Patrol Vehicle Portion)	11	-	-		-
Total Vehicles		11	45,000	45,465		-
Equipment:						
090 4 4910 0030	P&R Mowers	-	12,000	-		-
090 4 4910 0035	Loader (Hauling)	-	-	2,340		-
090 4 4910 0040	Air Compresssor	-	-	607		-
090 4 4910 0045	Motor Grader	-	-	3,105		-
090 4 4910 0050	Fork Lift	-	-	2,023		-
Total Equipment		-	12,000	8,075		-
Total Equipment Replacement Fund Expenses		11	57,000	53,540		-
Equipment Replacement Fund Beginning Fund Balance		172,504	292,684	292,666		396,434
Revenues		120,173	156,921	157,308		161,492
Expenses		11	57,000	53,540		-
Restricted Funds		292,666	392,605	396,434		557,926
Equipment Replacement Fund Ending Fund Balance		292,666	392,605	396,434		557,926



GLOSSARY OF TERMS

Accrual Accounting - Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded as incurred.

Audit – An annual accounting review of the Town’s financial operations by an independent party, as required by State law.

Assessed Valuation - The valuation set upon real estate and certain personal property by the county assessor as a basis for levying property taxes.

Asset - Resources owned or held by the Town which have a monetary value.

Available (Undesignated) Fund Balance - This refers to funds remaining from the prior year that are available for appropriation and expenditure in the current year. Also see Beginning Fund Balance.

Balanced Budget – Refers to a balance between revenues and expenditures. It may include the use of fund balance because a budget is considered balanced if reserves are used to complement revenues.

Beginning Fund Balance – Refers to funds left-over and remaining from previous years.

Bond - A Town issued debt instrument which is a promise to repay a specified amount of money (the face amount of the bond) on a particular date (the maturity date).

Budget - A plan of financial activity for a specified period of time indicating all planned revenues and expenses for the budget period. The Town's budget is based on a calendar year beginning January 1 and ending December 31 of the following year.

Budget Calendar - The schedule of key dates that the Town follows to prepare and adopt the annual budget. The Town's budget process spans several months, beginning in June and concluding in January.

Business License Fee – A fee for conducting business within the Town of Bayfield.



GLOSSARY OF TERMS

Capital Project / Capital Improvements - Major construction, acquisition, or renovation activities which add value or increase the useful life of the Town's physical assets to accommodate future growth. Also called capital improvements

Capital Improvement Fund - Capital projects funds are governmental funds used to account for financial resources to be used for the acquisition or construction of major capital expenditures (other than those financed by the Enterprise funds). The Town has two capital project funds – the Capital Improvement Fund and the Equipment Replacement Fund.

Charges for Services -The payment of a fee for direct receipt of a public service by the party who benefits from the service. A water bill is an example of user charge.

Cigarette Tax – Colorado State tax on wholesale distribution of cigarettes which is given to local government based upon the proportion of state sales tax collected in the municipality.

Community Development Block Grant (CDBG) – Federal grants funds that are available from the US Department of Housing and Urban Development (HUD) to implement a wide range of programs and projects dealing with neighborhood improvement and city services.

Conservation Trust Revenue – Revenue that is a portion of Colorado Lottery proceeds which are constitutionally mandated to be distributed directly to local governments based on population. Revenues are restricted to be used for acquiring and maintaining parks, recreation facilities and open space.

Contingency - A budgetary reserve that is not designated for a specific purpose. The contingency amount is set aside emergencies or unforeseen expenditures.

Debt Service – Principal and interest payments on outstanding bonds and borrowed funds.

Department - The basic organizational unit of government that is functionally unique in its delivery of services. The Town of Bayfield has five major departments: Town Manager, Town Clerk & Administration, Public Safety, Public Work's and Parks & Recreation.

Employee Benefits - Contributions made by the Town to meet commitments or obligations for employee benefits. Examples are the Town's share of costs for PERA (retirement), medical, dental, and vision insurance plans.



GLOSSARY OF TERMS

Encumbrance - The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure. They cease to be encumbrances when paid, canceled, or when the actual liability is created.

Ending Fund Balance — Refers to funds leftover and remaining at the end of the fiscal year.

Enterprise Fund – These funds are proprietary fund types which are operated like a private business, where the results indicate income or loss from operations. The intent of the government is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The Town has three enterprise funds: Sewer, Water, and Garbage.

Expense - Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

Federal Mineral Lease Revenue – Revenues from the leases of federal lands for mineral production. They are distributed to local governments based on the number of employee residences, permits, energy production, population and highway user miles in the energy impacted communities.

Fiscal Year - A 12 month period designated as the operating year for accounting and budgetary purposes in an organization. The Town's fiscal year is January 1 to December 31.

FPPA - Fire & Police Pension Association of Colorado is the retirement plan used by the Town of Bayfield for employees in the Public Safety office. Contributions by both the Town and the employees in Public Safety are used to administer this plan.

Full Time Equivalent Positions (FTE) - A part time position converted to the decimal equivalent of a full time position based on 2,080 hours per year. For example, a part time clerk working 20 hours per week would be the equivalent to 0.5 of a full-time position.

Fund - A fiscal entity with revenues and expenses that are segregated for the purpose of carrying out a specific purpose or activity based on legal or administrative restrictions.

Fund Balance – The accumulated balance between revenues and expenditures.



GLOSSARY OF TERMS

General Fund - This fund is the Town's primary operating fund and is used to account for services typically associated with local governments. It is used to account for activities that are not accounted for in the other funds such as support services, Town Manager, Town Clerk & Finance, Public Work's, Park's and Recreation, and Public Safety.

Goal - A statement of broad direction, purpose or intent based on the needs of the community. Departmental goals are articulated in their section of the budget document.

Grants – Contributions and cash from another government, private, or non-profit entity. They are generally restricted to be used for a specific purpose or activity.

Highway Users Tax (HUTF) – A Colorado state tax collected mostly from gasoline sales and vehicle registration and disbursed to local governments. Funds are dedicated to provide support for street improvements and maintenance.

Infrastructure - The physical assets of the Town including streets, water treatment and distribution facilities and equipment, wastewater treatment and collection facilities and equipment, public buildings and parks.

Intergovernmental Agreement (IGA) – A contract between governmental entities as authorized by State law.

Intergovernmental Revenue - Funds received from federal, state and other local governmental sources in the form of grants, shared revenues, and payments in lieu of taxes.

Interest Income – The amount of revenue earned on cash deposits and investments.

Liquor License – A license required for serving alcohol within the Town.

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

Modified Accrual Accounting — Under the modified accrual basis of accounting, revenues are recognized when they become available and expenses are recorded when liabilities are incurred.

Mill Levy— A mill is 1/1000 of a dollar. The levy is assessed on the value assigned by the County Assessor and collected as property tax. The Town's Mill Levy is 5.950.

Net Assets - Assets minus liabilities; term used for the enterprise funds.



GLOSSARY OF TERMS

Objective - Something to be accomplished in specific, well defined, and measurable terms and that is achievable within a specific time frame. Each department has listed their objectives for the next fiscal year.

Obligations - Amounts that a government may be legally required to meet from its resources. They include not only actual liabilities, but also encumbrances not yet paid.

Operating Expenses - The cost for personnel, materials and equipment required for a department to function.

Operating Revenue - Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, and grant revenues. Operating revenues are used to pay for day-to-day services.

PERA – Stands for Public Employees Retirement Association, a retirement fund that replaces Social Security for Town employees.

Property Tax— Taxes collected by the town based on the estimated value of the property owned. Assessments are collected by the County Treasurer and administered to the Town of Bayfield.

Reserve - An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

Revenue - Sources of income financing the operations of government.

Sales Tax — Taxes collected in both the town and the county on sales of retail goods and services. Revenues are distributed to local governments based on a percentage of the purchase price.

Special Improvement District (SID) Debt Service Fund - The Town is a pass-thru for the assessments that are paid by property owners of the SID business district. Assessments are collected by the County Treasurer and administered to the Town of Bayfield which pays the interest and principal of a bond for infrastructure constructed within the SID.

Specific Ownership Tax – Taxes collected from motor vehicle registrations which are allocated to the Town based on a proportion of property tax levied within La Plata County for the preceding year.



GLOSSARY OF TERMS

Severance Tax – A Colorado state tax imposed on the removal of nonrenewable resources such as crude oil, condensate and natural gas, coal bed methane and carbon dioxide. Revenues are distributed to local governments based on the number of employee residences, permits, production, population and highway user miles in the energy impacted communities.

TABOR – The Taxpayer's Bill Of Rights established in 1992 which restricts revenues for all levels of government (state, local, and schools). Under TABOR, state and local governments cannot raise tax rates without voter approval and cannot spend revenues collected under existing tax rates if revenues grow faster than the rate of inflation and population growth, without voter approval. The Town of Bayfield voted in 2004 to keep revenues above the Fiscal Spending limits.

Transfers - The movements of moneys between funds of the same governmental entity to reimburse costs or provide financial support.

Undesignated Fund Balance — Portions of fund balance not specifically reserved for certain purposes other than requirements of the designated fund.

RESOLUTION NO. 325

A RESOLUTION OF THE TOWN OF BAYFIELD, COLORADO, ADOPTING A BUDGET FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2015 AND ENDING ON THE LAST DAY OF DECEMBER 2015

WHEREAS, the Town Finance Director has submitted a proposed budget to the Board of Trustees for its consideration; and

WHEREAS, upon due and proper notice, published in accordance of the law, said proposed Budget was open for inspection by the public at a designated place, a public hearing was held and interested electors were given the opportunity to file or register any objections to said proposed Budget; and

WHEREAS, where changes may have been made on the expenditures, like changes were made to the revenues so that the Budget remains in balance as required by law.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE TOWN OF BAYFIELD, COLORADO AS FOLLOWS:

- Section 1. That the Budget as submitted, amended, and summarized by fund on the attached **Exhibit A**, is hereby approved and adopted as the Budget of the Town of Bayfield for 2015.
- Section 2. That Budget hereby approved and adopted shall be signed by the Mayor and made a part of the public record of the Town.

Adopted this 2nd day of December, 2014.

MAYOR:



Dr. Rick K. Smith

Attest:



Kathleen Cathcart, Town Clerk

Exhibit A

Section 1. Estimated expenditures and transfers-out for each fund are as follows:

General Fund	\$2,084,134
Capital Improvement Fund	\$829,011
Sewer Fund	\$862,551
Water Fund	\$1,032,296
Garbage Fund	\$121,002
Transportation Fund	\$5,198,134
Conservation Trust Fund	\$135,000
SID Debt Service Fund	\$165,750
Equipment Replacement Fund	\$0.00
Total	\$10,427,878

Section 2. Estimated revenues and transfers in for each fund are as follows:

GENERAL FUND

From Unappropriated Fund Balance	\$155,000.00
From Sources other than General Property Tax	\$1,729,838.00
From General Property Tax Levy	\$199,296.00
TOTAL GENERAL FUND	\$2,084,134.00

CAPITAL IMPROVEMENT FUND

From Unappropriated Fund Balance	\$123,925.00
From Sources other than Sales Tax	\$434,283.00
From City Sales Tax	\$270,803.00
Transfers In	\$0.00
TOTAL CAPITAL IMPROVEMENT FUND	\$829,011.00

SEWER FUND

From Unappropriated Fund Balance	-
From Sources other than Fees	\$746.00
From Fees	\$930,907.00
Transfers In	\$0.00
TOTAL SEWER FUND	\$931,653.00

WATER FUND

From Unappropriated Fund Balance	\$140,528.00
From Sources other than Fees	\$251,433.00
From Fees	\$640,335.00
TOTAL WATER FUND	\$1,032,296.00

GARBAGE FUND

From Unappropriated Fund Balance	-
From Sources other than Fees	\$39.00
From Fees	\$120,963.00
TOTAL GARBAGE FUND	\$121,002.00

TRANSPORTATION FUND

From Unappropriated Fund Balance	\$3,393,634.00
Transfers In	\$155,000.00
From Sources other than Transfers	\$1,649,500.00
TOTAL TRANSPORTATION FUND	\$5,198,134.00

CONSERVATION TRUST

From Unappropriated Fund Balance	\$34,938.00
From Sources other than Lottery Funds	\$75,062.00
From Lottery Funds	\$25,000.00
TOTAL CONSERVATION TRUST FUND	\$135,000.00

SID (DEBT SERVICE) FUND

From Unappropriated Fund Balance	\$13,088.00
From Sources other than Special Assessments	\$103.00
From Special Assessments	\$152,559.00
TOTAL SID (DEBT SERVICE) FUND	\$165,750.00

EQUIPMENT REPLACEMENT FUND

From Unappropriated Fund Balance	-
From Sources other than Transfers In	\$337.00
From Transfers In	\$161,155.00
TOTAL EQUIPMENT REPLACEMENT FUND	\$161,492.00

RESOLUTION NO. 326

A RESOLUTION OF THE TOWN OF BAYFIELD, COLORADO, TO SET THE MILL LEVY FOR THE YEAR 2015 TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE 2015 BUDGET YEAR

WHEREAS, the Board of Trustees of the Town of Bayfield has adopted the annual 2015 budget in accordance with the Local Government Budget Law, on December 2, 2014; and

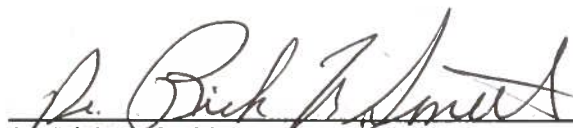
WHEREAS, the majority of the registered voters in the Town of Bayfield, in the 2003 general election voted in favor of establishing a 5.950 mill levy.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE TOWN OF BAYFIELD, COLORADO AS FOLLOWS:

- Section 1. That for the purpose of meeting all general operating expenses of the Town of Bayfield during the 2015 Budget year, there is hereby levied a tax of 5.950 mills upon each dollar of the total valuation for assessment of all taxable property within the Town for the year 2015.
- Section 2. That the Town Clerk is hereby authorized and directed to certify such mill levy to the County Commissioners of La Plata County, Colorado, as required by law.

Adopted this 2nd day of December, 2014.

MAYOR:


Dr. Rick K. Smith

Attest:


Kathleen Cathcart, Town Clerk

ORDINANCE NO. 388

AN ORDINANCE APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS IN THE AMOUNTS AND FOR THE PURPOSE AS SET FORTH BELOW, FOR THE TOWN OF BAYFIELD, COLORADO, FOR THE 2015 BUDGET YEAR.

WHEREAS, the Town of Bayfield adopted a Budget for the year 2015 as required by law, and

WHEREAS, the Town of Bayfield has made provisions therein for revenues in an amount equal to or greater than the total proposed expenditures as set forth in said Budget, and:

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

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF TRUSTEES OF THE TOWN OF BAYFIELD, COLORADO:

Section 1. That the following sums are hereby appropriated from the Revenue of each fund, to each fund, for the purpose stated for the 2015 Budget year:

GENERAL FUND	\$2,084,134
CAPITAL IMPROVEMENT FUND	\$829,011
SEWER FUND	\$862,551
WATER FUND	\$1,032,296
GARBAGE FUND	\$121,002
TRANSPORTATION FUND	\$5,198,134
CONSERVATION TRUST FUND	\$135,000
SID DEBT SERVICE FUND	\$165,750
EQUIPMENT REPLACEMENT FUND	\$0

Section 2. This ordinance is necessary for the immediate preservation of the public safety, health, and welfare and shall be effective upon its adoption.

Passed and adopted this 2nd day of December, 2014.

Mayor:


Dr. Rick K. Smith

Attest:


Kathleen S. Cathcart, Town Clerk

CERTIFICATION OF TAX LEVIES for NON-SCHOOL GovernmentsTO: County Commissioners¹ of La Plata County, Colorado.

On behalf of the Town of Bayfield,
 (taxing entity)ⁱ
 the Board of Trustees
 (governing body)ⁱⁱ
 of the Town of Bayfield
 (local government)ⁱⁱⁱ

Hereby officially certifies the following mills
 to be levied against the taxing entity's GROSS \$ 33,495,180
 assessed valuation of:

(GROSS^{iv} assessed valuation, Line 2 of the Certification of Valuation Form DLG 57^v)

Note: If the assessor certified a NET assessed valuation
 (AV) different than the GROSS AV due to a Tax
 Increment Financing (TIF) Area^{vi} the tax levies must be
 calculated using the NET AV. The taxing entity's total
 property tax revenue will be derived from the mill levy
 multiplied against the NET assessed valuation of:

\$ 33,495,180

(NET^{vii} assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)

Submitted: _____ for budget/fiscal year 2015.
 (not later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY ²	REVENUE ²
1. General Operating Expenses ^{viii}	<u>5.950</u> mills	\$ <u>199296.30</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^{ix}	< <u> </u> > mills	\$ < <u> </u> >
SUBTOTAL FOR GENERAL OPERATING:	<u>5.950</u> mills	\$ <u>199296.30</u>
3. General Obligation Bonds and Interest ^x	_____ mills	\$ _____
4. Contractual Obligations ^{xi}	_____ mills	\$ _____
5. Capital Expenditures ^{xii}	_____ mills	\$ _____
6. Refunds/Abatements ^{xiii}	_____ mills	\$ _____
7. Other ^{xiv} (specify): _____	_____ mills	\$ _____
	_____ mills	\$ _____
TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	<u>5.950</u> mills	\$ <u>199,296.30</u>

Contact person: _____ Daytime
 (print) Erin Dunavant phone: (970)884-9544
 Signed: _____ Title: Finance Director

Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S., with the
 Division of Local Government (DLG), Room 521, 1212 Sherman Street, Denver, CO 80202. Questions? Call DLG at (202) 866-2156.

¹ If the taxing entity's boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.

² Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG57 on the County Assessor's final certification of valuation).

**LEASE-PURCHASE SUPPLEMENTAL SCHEDULE TO THE
ADOPTED BUDGET**

(Pursuant to 29-1-103(3)(d), C.R.S.)

Budget Year 2013

The Supplemental Schedule must present information separately for all lease-purchase agreements involving real property and all lease-purchase agreements for non-real property.

I. REAL PROPERTY LEASE-PURCHASE AGREEMENTS:

Description of Real Property Lease-Purchase(s): Lease to pay the cost of constructing and equipping a town hall and administration facility and pay the costs of issuance in connection with the execution of the 2007 lease.

Date of Lease Purchase Agreements(s): 10/29/2010

	<u>Year</u>	<u>Amount</u>
Total amount to be expended for all Real Property Lease-Purchase Agreements in Budget Year:	2015	<u>\$267,861.00</u>
Total maximum payment liability for all Real Property Lease Purchase Agreements over the entire terms of all such agreements, including all optional renewal terms:		<u>\$1,657,241.31</u>

II. ALL LEASE-PURCHASE AGREEMENTS NOT INVOLVING REAL PROPERTY:

Description of Lease-Purchase Items(s): Xerox Photocopier

Date(s) of Lease-Purchase Agreement(s): _____

	<u>Year</u>	<u>Amount</u>
Total amount to be expended for all Non-Real Property Lease Purchase Agreements in Budget Year:	2015	\$3,382.68
Total maximum payment liability for all Non-Real Property Lease Purchase Agreements over the entire terms of all such agreements, including all optional renewal terms:		\$10,148.04

Does the agreement include renewal options? Yes x No _____

If yes, describe: The agreement includes a lease renewal option for 36 months at the same fee.

AMENDED CERTIFICATION OF VALUATION BY LA PLATA COUNTY ASSESSOR

New Tax Entity ☐

Date 12/01/2014

NAME OF TAX ENTITY: BAYFIELD (TOWN OF)

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

IN ACCORDANCE WITH 39-5-121(2)(a) and 39-5-128(1), C.R.S., THE ASSESSOR CERTIFIES THE TOTAL VALUATION FOR ASSESSMENT FOR THE TAXABLE YEAR 2014

1.	PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	1.	\$	\$33,103,350
2.	CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION: ‡	2.	\$	\$33,495,180
3.	LESS TOTAL TIF AREA INCREMENTS, IF ANY:	3.	\$	\$0
4.	CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	4.	\$	\$33,495,180
5.	NEW CONSTRUCTION: *	5.	\$	\$212,840
6.	INCREASED PRODUCTION OF PRODUCING MINE: ≈	6.	\$	\$0
7.	ANNEXATIONS/INCLUSIONS:	7.	\$	\$0
8.	PREVIOUSLY EXEMPT FEDERAL PROPERTY: ≈	8.	\$	\$12,540
9.	NEW PRIMARY OIL OR GAS PRODUCTION FROM ANY PRODUCING OIL AND GAS LEASEHOLD OR LAND (29-1-301(1)(b), C.R.S.): Ⓢ	9.	\$	\$0
10.	TAXES RECEIVED LAST YEAR ON OMITTED PROPERTY AS OF AUG. 1 (29-1-301(1)(a), C.R.S.). Includes all revenue collected on valuation not previously certified:	10.	\$	\$0.00
11.	TAXES ABATED AND REFUNDED AS OF AUG. 1 (29-1-301(1)(a), C.R.S.) and (39-10-114(1)(a)(I)(B), C.R.S.):	11.	\$	\$272.45

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

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

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

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

USE FOR TABOR "LOCAL GROWTH" CALCULATION ONLY

IN ACCORDANCE WITH ART. X, SEC. 20, COLO. CONSTITUTION AND 39-5-121(2)(b), C.R.S., THE ASSESSOR CERTIFIES THE TOTAL ACTUAL VALUATION FOR THE TAXABLE YEAR 2014

1.	CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: ¶	1.	\$	\$239,667,850
ADDITIONS TO TAXABLE REAL PROPERTY				
2.	CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: *	2.	\$	\$2,342,140
3.	ANNEXATIONS/INCLUSIONS:	3.	\$	\$0
4.	INCREASED MINING PRODUCTION: §	4.	\$	\$0
5.	PREVIOUSLY EXEMPT PROPERTY:	5.	\$	\$0
6.	OIL OR GAS PRODUCTION FROM A NEW WELL:	6.	\$	\$0
7.	TAXABLE REAL PROPERTY OMITTED FROM THE PREVIOUS YEAR'S TAX WARRANT: (If land and/or a structure is picked up as omitted property for multiple years, only the most current year's actual value can be reported as omitted property.):	7.	\$	\$0

DELETIONS FROM TAXABLE REAL PROPERTY

8.	DESTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS:	8.	\$	\$0
9.	DISCONNECTIONS/EXCLUSIONS:	9.	\$	\$0
10.	PREVIOUSLY TAXABLE PROPERTY:	10.	\$	\$157,550

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

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

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

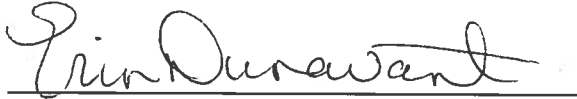
NOTE: ALL LEVIES MUST BE CERTIFIED to the COUNTY COMMISSIONERS NO LATER THAN DECEMBER 15.

CERTIFICATION OF APPROVED BUDGET

THE TOWN OF BAYFIELD

FOR BUDGET YEAR 2015

I, Erin Dunavant, Finance Director, certify that the attached document is a true and accurate copy of the adopted 2015 budget for the Town of Bayfield.

A handwritten signature in cursive script, reading "Erin Dunavant", written over a horizontal line.

Erin Dunavant
Town of Bayfield, Colorado
Finance Director

December 22, 2015