



---

**Annual Budget**  
**Fiscal Year Ending December 31, 2016**

---

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



---

## TABLE OF CONTENTS

### *By Fund*

---

#### Introduction

- Budget Message
- Overview of Funds
- Summary of Debt
- Budget Summary by Fund
- Graphs
- Revenues & Expenditures Summary by Fund

#### General Fund

- 010 General Government & Administration
- 010 Public Safety
- 010 Public Works
- 010 Parks & Recreation
- 010 Police Pension

#### Capital Projects Funds

- 040 Capital Improvement Fund

#### Sewer Fund

- 030 Operating and Capital

#### Water Fund

- 050 Operating and Capital

#### Garbage Fund

- 060 Operating

#### Transportation Fund

- 070 Transportation

#### Street Fund

- 071 Street Fund

#### Conservation Trust Fund

- 020 Conservation Trust

#### Debt Service Fund

- 011 Special Improvement District Debt Service

#### Equipment Replacement Fund

- 090 Equipment Replacement

#### Glossary of Terms



---

## BUDGET MESSAGE

---

The adoption of the 2016 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 2016 Budget includes ten (10) separate funds: General, Capital, Sewer, Water, Garbage, Transportation, Street, Conservation Trust, SID Debt Service, and Equipment Replacement Funds.

A summary of each fund’s budgeted expenditures follows:

General Fund		\$2,012,486
Capital Improvement Fund		\$481,343
Sewer Fund		\$911,889
Water Fund		\$1,314,754
Garbage Fund		\$127,040
Transportation Fund		\$4,725,000
Street		\$398,992
Conservation Trust Fund		\$125,000
SID Debt Service Fund		\$153,650
Equipment Replacement Fund		\$45,000
Total		\$10,295,154

The most significant change in the 2016 Budget is the establishment of the Street Fund to account for the collections from a new 1% sales tax. The Street Fund includes additional revenues earmarked for transportation related expenditures, which traditionally the Town has budgeted in the General Fund. These include the State Highway User Tax and the portion of the County Road & Bridge Property Tax distributed to the Town from La Plata County. In addition, the Street Fund budget includes other revenues associated with streets and roads including Specific Ownership Tax, Natural Gas Franchise Fees, Cable Television Franchise Fees, Right-of-Way Fees, and Overweight Vehicle Fees. Additionally, the Severance Tax and Federal Mineral Leasing revenues are budgeted in the Capital Improvement Fund, as those revenues dramatically fluctuate from year to year and are likely in decline in the near future, making it difficult to count on a consistent level of revenue from year to year, and therefore, posing risk to the annual operating budget. The placement of these revenues in the Capital Improvement Fund provides some flexibility to future Boards to allocate those proceeds where they believe the need is most pressing.



---

## BUDGET MESSAGE

---

In the 2016 budget, staff is recommending 100% of the budgeted Severance Tax and Federal and Mineral Leasing proceeds be transferred to the Street Fund.

The revenues in the General Fund include a 7% decrease from the 2015 Budget primarily due to the recommendation to move multiple sources of revenue to the Street Fund. The General Fund budget, does however include a flat forecast for county shared and Town sales tax collections for 2016 in comparison to estimated actual figures for 2015. Property tax revenues include a 4% increase based on the increase in appraised values for the 2014 appraisal period. Property is assessed and revalued every two years. These three major sources of revenue account for 75% of the revenues in the General Fund. Building permit fees is budgeted at a slightly higher level in 2016 based on anticipated increase in activity. There are three grant revenues included in the 2016 Budget which have already been approved including a JAG Grant for the third year of the School Resource Officer for \$47,221, and two Department of Local Affairs (DOLA) Energy and Mineral Impact Assistance Grants for completion of the Downtown Assessment (\$6,200) and Implementation of the Downtown Assessment project (\$16,875).

On the expenditure side, the General Fund budget includes continuation of the School Resource Officer (SRO) in the Bayfield Marshal's Office, which is now partially funded (80%) through the federal Bureau of Justice Assistance (BJA), Justice Assistance (JAG) grant administered through the Colorado Division of Criminal Justice. The grant is for the period of October 1, 2015 – September 30, 2016. The Town anticipates submitting applications for one more additional year of funding from the JAG program for the position, with a ten percent (10%) reduction in grant contribution for the remaining year. 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, if not earlier. The 2016 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 the last year of grant funding is not guaranteed and the Town may be asked to absorb the additional personnel cost in October of 2016.

The 2016 budget includes funding for a new position. The budget includes \$60,674 for personnel costs associated with a new position. The Town is seeking assistance to partially fund the position with grant revenue, but if that is not successful, the position might be less than full time. The expectation is the new position would assist if not manage the land use planning responsibilities and/or assist with special projects.

The 2016 Budget includes a 2-4% increase in employee health insurance costs. After consulting with the Town's health insurance broker, the Town switched plans to reduce the financial impact. If the Town remained on the current health insurance plan, the Town would experience a 20% increase. General liability insurance increased a modest 3% and workers compensation insurance increased 15% primarily based on recent loss experience.

The Budget includes a 3% merit salary pool for merit increases ranging from 1-3%. The Budget also includes funds for community organizations including , among others, the La Plata Family Center, La Plata Youth Services, Community Connections, and the Pine River Heritage Society.

The General Fund includes three larger one-time purchases including \$30,000 for a new computer server, \$5,300 for the General Fund's portion of the Geographical Information System (GIS); \$10,000 for park fertilizer; \$2,500 tools for park shop; and \$5,000 for park improvements including new trash can liners. The \$52,800 in one-time expenditures involve spending down a portion of the General Fund's fund balance.

Finally, the General Fund includes a \$200,000 transfer to the newly created Street Fund to establish a beginning reserve for the new fund. This leaves an estimated \$462,063 in the General Fund operating reserve, which is roughly 23% of the annual operating expenditure.

The 2016 Capital Improvement Fund budget includes the annual Town Hall debt service and transfers to the equipment replacement fund for future purchase of vehicles and equipment.



---

## BUDGET MESSAGE

---

The debt service on the Town Hall is scheduled for retirement in 2017. The Capital Improvement Fund also includes the Severance Tax and Federal Mineral Leasing revenues, as well as a transfer out to the Street Fund to assist with establishing a starting reserve in the Street Fund.

In the Sewer Fund, the budget includes an expenditure of \$365,681 in debt service for the wastewater treatment plant loan, \$36,547 for the infiltration loan, \$10,000 for the annual replacement of ultra violet bulbs used in the disinfection process, \$8,000 for a metro tech push camera for lines less than 8" inches in diameter, \$25,000 for recycled water system for use at wastewater treatment plant, \$15,190 for property and general liability insurance, and \$42,678 transfer to the General Fund for loan payments for the decommissioning of the wastewater lagoons and a sewer camera. User rates remain at their current level of \$49.74/ERT/month. The budget includes 35% of personnel costs for the public works department.

The Water Fund budget includes anticipated expenditures of \$53,500 for water shares and ditch fees, \$20,000 for continued water rights adjudication, \$39,154 for annual debt service, \$40,000 for treatment chemicals, \$6,076 for property and general liability insurance, and \$41,000 for replacement of roof and siding on the existing water treatment plant facility. The budget includes \$497,296 for waterline improvements in Mesa Avenue and installation of isolation valves, which is offset by a \$250,000 Department of Local Affairs Energy and Mineral Impact grant. The budget also includes \$260,000 as a projected expense to participate in the extension of the LAPLAWD water line west of Bayfield in the Town's service area, \$16,000 for the water funds portion of GIS, and \$14,000 for new meter reading software and equipment.

The Water Fund budget includes a significant reduction in fund balance primarily to provide the cash match for the DOLA grant and participation in the LAPLAWD water line. The budget also includes designation of money for future projects including meters and radio reads, water rights, 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 levels.

The Garbage Fund budget includes \$127,040 in annual revenues and \$127,040 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 primary expense is the contract with Transit Waste for weekly residential garbage service. There is an annual CPI increase to the contract which is estimated at 3% for 2016.

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 \$25,000 for road maintenance including crack sealing and contract administration. Additionally, the budget includes \$4,700,000 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. Once the bridge project is complete, the ending fund balance in the transportation fund will be dramatically reduced.

The new Street Fund is established in accordance with Ordinance 391 approved by the Board of Trustees on September 1, 2015 and approved by the voters on November 3, 2015. The budget includes additional revenues in the Street Fund that are legally marked for road and street maintenance including the State Highway User Tax and the portion of the County Road & Bridge Property Tax distributed to the Town, as well as other revenues that may have some nexus with streets and roads including Specific Ownership Tax, Natural Gas Franchise Fees, Cable Television Franchise Fees, Right-of-Way Fees, and Overweight Vehicle Fees. The budget also includes a \$200,000 transfer from the General Fund and \$122,606 transfer from the Capital Improvement Fund to help establish an initial reserve and move some of the transportation related improvements forward. Street Fund expenses include the Public Works Departments portion of street expense that traditionally was housed in the General Fund, that portion equates to 45% of the personnel costs and a portion of the administration expense typically at 10%. The budget also includes \$10,000 for engineering, \$14,500 for a portion of GIS associated with streets, right-of-way, and the stormwater system, \$6,500 for an equipment lift, and \$26,000 to finish out the landscaping in Bayfield Center.



---

## BUDGET MESSAGE

---

The only street maintenance project proposed in 2016 is a crack seal project that would be funded out of the remnants of the \$6.8 Million transfer for Bayfield Parkway in the Transportation Fund. Until the Bridge Project is underway and nearing completions, it is difficult to determine how much of the \$6.8 Million transferred to the Transportation Fund will be available to assist in further street maintenance and the sales tax collections would not begin until January 2016, which will not provide adequate funds for a major project in 2016.

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 2016 budget for the Conservation Trust Fund includes \$100,000 in 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 \$20,000 for placement of sand and/or field material for the softball fields at the Joe Stephenson sports fields and \$5,000 for landscaping at Gosney Park.

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. The Town anticipate replacing a pickup truck for the Parks and Recreation Department for general and snow plowing operations. The budget includes \$45,000 for the pick-up truck. Revenues are derived from other funds through transfers.

### Outlook

The nation's economic condition is often unsettling and developing a budget for 2016 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 at the 2014 April and November elections, the voters turned down sales tax measures. In November of 2015, the voters approved a new 1.0% sales tax to maintain the roads and streets to prevent their further decline. The sales tax will be a tremendous help to the future maintenance of the Town's infrastructure.

The Town is in relatively stable financial position, which affords the Town the opportunity to continue to provide current levels of service. Although the 2016 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 2015 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 2015 without limited changes in opportunities for new retail within the Town.

In 2016 the Town completed \$130,000 in street maintenance activities and leased fiber optic strands to a private provider. Better broadband connection is now a possibility with the installation of a fiber optic backbone in the Town of Bayfield. The Town also completed over \$900,000 in sanitary sewer infiltration repairs and has started the \$7 Million upgrade and expansion of the Water Treatment Facility, which is being funded by the La Plata Archuleta Water District.





---

## BUDGET MESSAGE

---

While development has not returned to the pace of the early 2000's, there has been positive growth in the single family residential market. 2015 commercial activity increased with the relocation of Re Deau Furnishing from Durango to Bayfield; Crossfire LLC moved into the office space vacated by F & M Construction; S & S Lock Service relocated from Durango to Bayfield; Studio Sellke experienced significant growth after a relocation from nearby Gem Village; and Tailwinds Nutrition experienced exponential growth in manufacture of a growing sports drink product for endurance athletes.

As evident in the 2016 Budget, the Town continues to spend significant resources and effort to address infrastructure needs. For 2016 the Town will begin replacing the twin bridges on the southwest end of town; work in unison with the La Plata Archuleta Water District to complete the upgrade and expansion of the Town's Water Treatment Plant; complete a park system plan; continue street maintenance to prolong the life of the streets; replace an antiquated water line in Mesa Avenue; and participate in the extension of a water line to Gem Village.

The 2016 Budget is prepared to assist the Town in providing the necessary services required of a municipality.

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 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 are usually funded by user fees or charges.

The Sewer Fund (030) is for the operations of the Wastewater Treatment and Collection System.

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

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

- **Transportation Fund**

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

- **Street Fund**

The Street Fund (071) is used to account for financial resources related to streets and storm water. The fund was created in 2016 upon a 1% voter approved Town Sales Tax.

- **The Conservation Trust Fund**

The Conservation Trust (020) fund holds lottery proceeds that are distributed to the Town on a per capita basis. These funds are restricted in their use for new park and conservation sites or maintenance of such.

- **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 Special Improvement District (SID) in the Bayfield Business Park. Assessments are collected by the County Treasurer and distributed to the Town of Bayfield who pays the interest and principal on the bonds for the SID infrastructure.

- **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 estimated life of the asset plus a percentage of 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

---

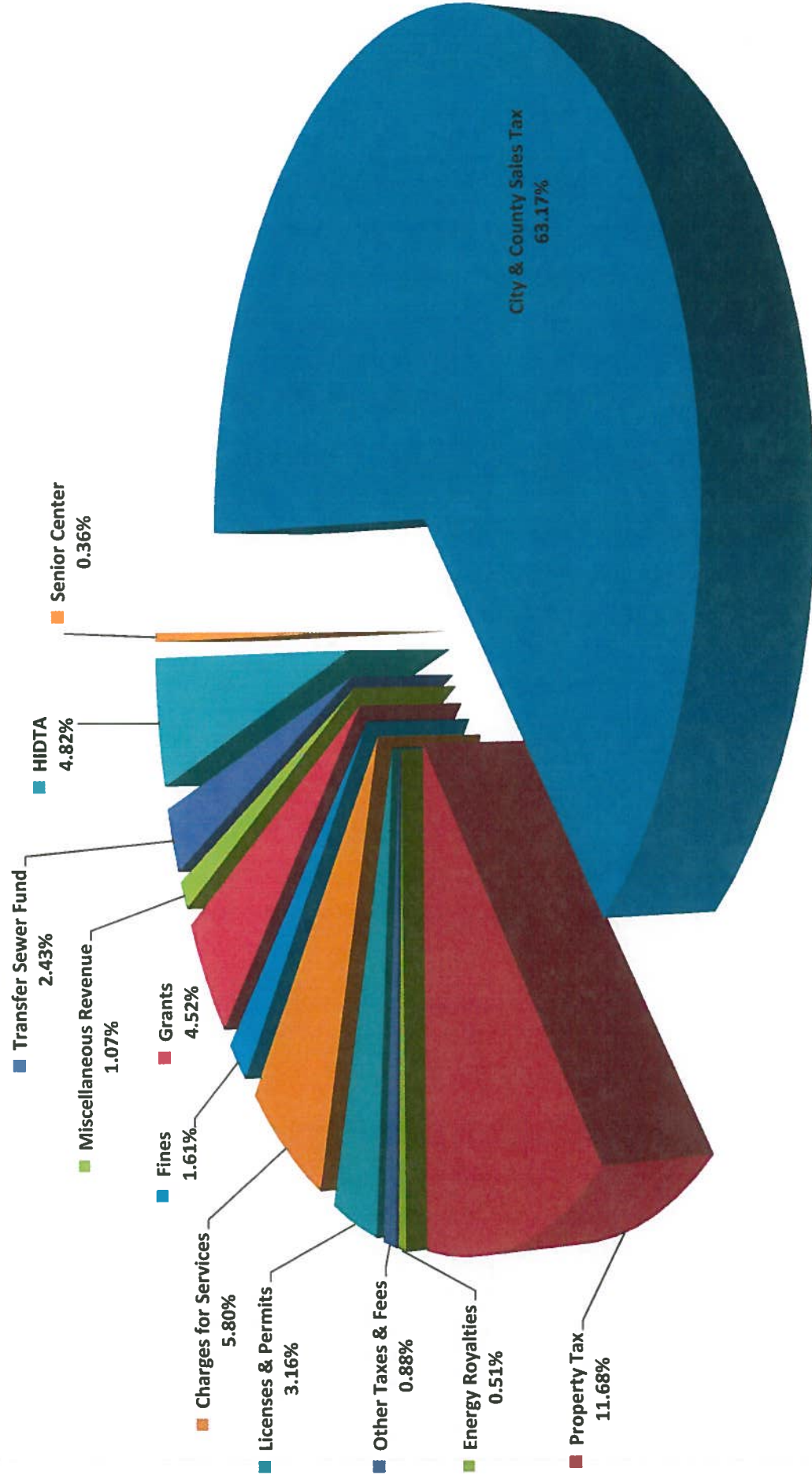
### Special Improvement District (SID)

Description:	Special Revenue Bonds
Date of Origin:	5/1/2001 *Rate Adjusted 10/1/2003
Amount:	\$1,700,000
Date of Retirement:	7/3/2020
Annual Payment:	\$145,825

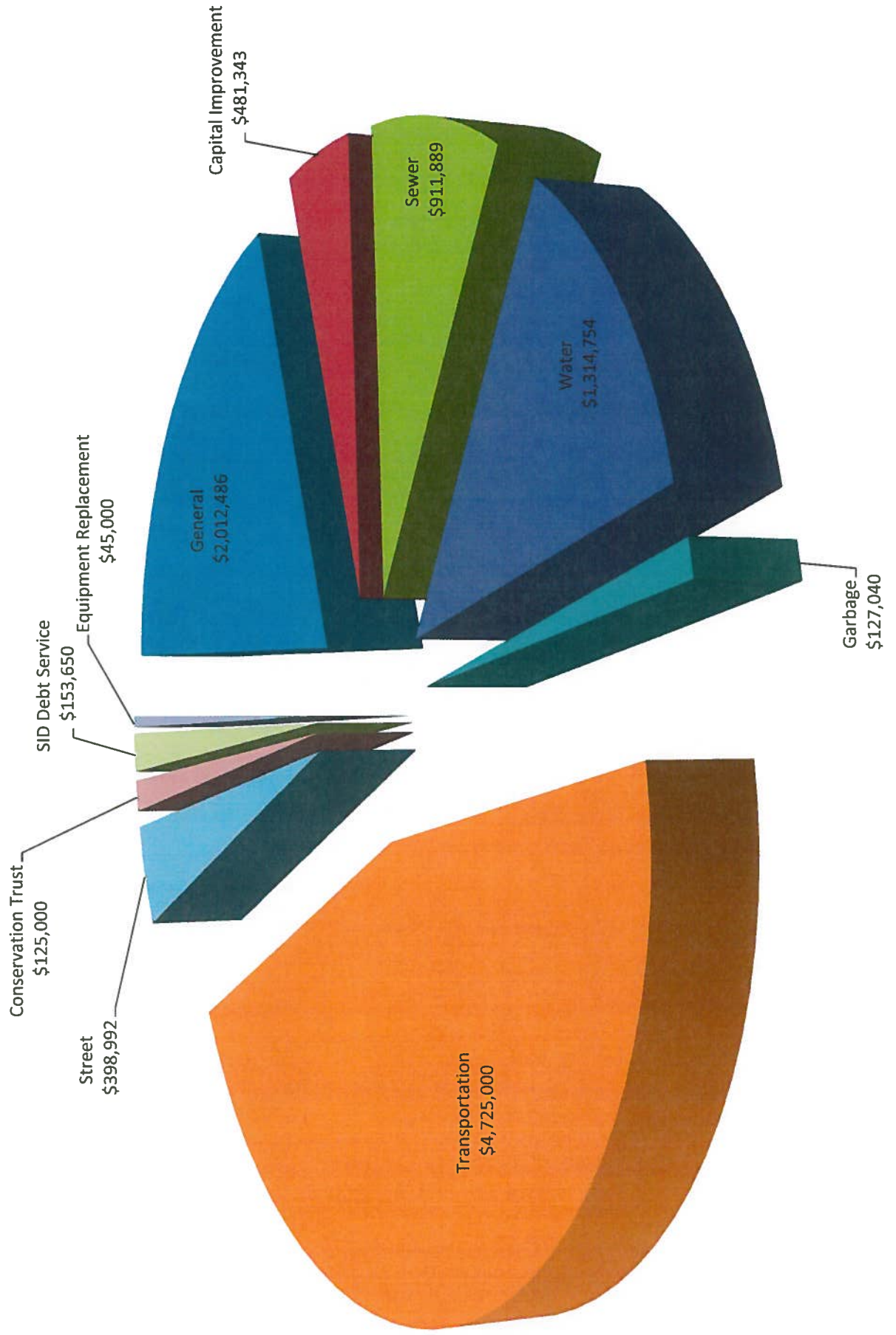
[illegible]

# Town of Bayfield

## 2016 General Fund Revenues



# Town of Bayfield 2016 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 Safety, and Parks & Recreation.

### Budget Summary

Total General Fund Revenues & Transfers In—\$1,754,942

Total General Fund Expenses & Transfers Out—\$2,012,486





---

## 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 and business licenses. The Town Clerk also oversees utility billing, cash receipting, payroll and assists with human resource related duties. The Administrative Assistant reports 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 — \$592,309



---

## BUDGET NARRATIVE

---

### **I. General Fund**

The 2016 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 2016 budget includes \$1,754,942 in revenues and transfers in and \$2,012,486 in expenditures, with a proposed \$257,544 spend down of fund balance. The General Fund budget includes funding of \$30,000 for a new server for the Town Hall computer system, \$5,300 for a share of services for a new Geographical Information System (GIS), \$10,000 for fertilizer, \$5,000 for trash can liners, and \$2,500 for new tools for the Park Shop. Other additional significant expenditures include \$25,000 for the Building Inspector contract, \$13,335 for Downtown Development, \$28,600 for attorney fees, \$18,200 for electricity, \$32,150 for computer support and maintenance, \$22,500 for Downtown Improvement Implementation, \$77,000 for emergency dispatch services, \$44,559 for General Liability/Property Insurance, and \$10,000 for park maintenance supplies.

#### **A. Revenues**

##### **1. Taxes and Fees**

The 2016 Budget includes an anticipated 7% decrease in revenues and other financing sources. Based on the December 1, 2015 Certified Valuation information provided by the County Assessor, the Town will experience a 4% increase in property tax revenues. The budget also includes a flat forecast in the County shared sales tax and in the Town sales tax from the 2015 budgeted collections. The Town continues to pursue options for new retail businesses to increase revenue, but at this point the Town is not aware of any proposed developments in 2016.

##### **2. Intergovernmental Revenue**

The 2016 Budget includes \$77,447 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 2016 Budget includes an 18% increase in License and Permit fees collected from building permits, business licenses and other fees. There has been a steady increase in single family home construction in the area, and thus, the Town has begun accounting for the increased activity in the General Fund. The Town anticipates the current level of activity will remain into 2016.



---

## BUDGET NARRATIVE

---

### **4. Charges for Services**

The budget includes a 2% decrease in charges for services, primarily driven by a decrease in anticipated youth sponsorships, reduction in budget for the Lego robotics program, facility rentals, concession stand revenues, and Vin Inspections.

### **5. Senior Center**

The budget includes a fairly stable forecast for the amount of revenues for the Senior Center in 2016. No monies from grants have been forecasted. Other forms of revenue such as program fees and rental fees are predicted to decline in 2016, as the contributions have steadily decreased and there is no consistent group using the Senior Center for rental.

### **6. Fines**

The 2016 budget includes an approximate \$15,300 decrease in revenue, as reflected in the actual dollars collected in recent years. This is primarily related to the decrease in court fines.

### **7. Grants**

The budget for 2016 includes a \$47,221 Bureau of Justice Assistance JAG grant for the third 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. Two additional grants have been procured for Downtown activities and implementation of programs to enhance and revitalize Downtown Bayfield.

### **8. Miscellaneous**

The 2016 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 2016 shows an increase primarily related to the increase in Marshal Miscellaneous Revenue funds such as fingerprinting and reports. 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 2015.

### **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 2016 decommissioning payment is budgeted at \$28,838 and the camera payment is budgeted at \$13,840.



---

## BUDGET NARRATIVE

---

### ***B. Expenditures***

#### **1. General Government**

The 2016 budget shows an increase in expenses for the general government accounts. Significant expenditures include \$44,559 for the General Funds portion of the Liability/Property Insurance, \$22,500 for the Town Building Inspection services, \$13,500 for Downtown Development, \$28,600 for the Town's attorney services, \$40,000 for new computer equipment including a server, and \$32,150 for computer support and maintenance.

#### **2. Public Safety**

Public Safety expenditures in the 2016 budget reflect a 5.7% increase over the 2015 Budget. Significant expenditures include \$77,000 for emergency dispatch services, \$45,237 for the 3rd year of the School Resource Officer's salary, \$11,372 for computer support and maintenance, \$18,000 for fuel, \$10,800 for telephones, and \$17,500 in set aside funds for the future funding obligation for the School Resource Officer position.

#### **3. Parks and Recreation**

Parks and Recreation reflects a 5.3% increase from the 2015 budget. The 2016 Budget includes \$5,000 in park improvements to replace the aging trash can liners in all of the parks and area trash bins. In addition, there is an increase in park maintenance supplies for the purchase of a tools for the new Park Shop, and \$10,000 in additional funds to purchase fertilizer for the parks.

#### **5. Senior Center**

The Senior Center expenses for the 2016 budget increased. The senior center coordinator position which was reallocated to the Senior Center expenses continues to be the largest outgo in this department. 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 2014	Budget 2015	Estimated 2015 Actual	Budget 2016
<b>REVENUES</b>					
<b>Taxes &amp; Fees:</b>					
010 3 3000 0001	County Sales Tax	798,948	785,871	826,653	821,667
010 3 3000 0005	City Sales Tax	274,673	270,803	287,527	286,886
010 3 3000 0010	Property Tax	196,027	199,296	199,296	204,936
010 3 3000 0015	Property Taxes Delinquent	-	1,950	-	50
010 3 3000 0020	Highway Users Tax	80,353	78,620	78,620	-
010 3 3000 0025	Severance Tax	115,895	74,428	129,276	-
010 3 3000 0030	Federal Mineral Leasing	44,771	44,850	40,297	-
010 3 3000 0035	BP Royalties	12,704	13,094	8,400	9,000
010 3 3000 0045	Cigarette Tax	4,863	4,759	4,747	4,700
010 3 3000 0050	Natural Gas Franchise Fee	10,092	11,038	11,038	-
010 3 3000 0055	TV Franchise Fee	4,054	4,288	3,346	-
010 3 3000 0060	Motor Vehicle Reg 602	4,646	4,842	4,545	4,500
010 3 3000 0065	Motor Vehicle Reg 603	6,265	6,420	6,214	6,200
010 3 3000 0070	County Road & Bridge Funds	11,598	11,891	11,509	-
Total Taxes & Fees		1,564,889	1,512,150	1,611,468	1,337,939
<b>Intergovernmental Revenue:</b>					
010 3 3050 0005	HIDTA	73,149	71,791	71,791	77,447
010 3 3050 0006	Federal Marshal's Overtime Reimbursement	2,750	2,500	-	-
010 3 3050 0007	School Resource Officer MOU Contribution	746	6,711	6,711	7,100
Total Intergovernmental Revenue		76,645	81,002	78,502	84,547
<b>Licenses &amp; Permits:</b>					
010 3 3100 0005	Building Permits	25,173	25,000	41,656	35,000
010 3 3100 0006	Overweight Vehicle Permits	-	-	2,350	-
010 3 3100 0010	Business Licenses	16,265	16,310	15,725	16,000
010 3 3100 0015	Liquor Licenses	989	1,100	1,146	1,000
010 3 3100 0020	Development Fees	3,325	4,013	3,326	3,300
010 3 3100 0021	Right of Way Fees	2,898	500	3,348	-
010 3 3100 0030	Dog Licenses	135	100	180	135
Total Licenses and Permits		48,784	47,023	67,731	55,435

## GENERAL FUND

		Actual 2014	Budget 2015	Estimated 2015 Actual	Budget 2016
<b>Charges for Services:</b>					
010 3 3200 0001	Court Costs	3,722	3,944	3,410	3,400
010 3 3200 0005	NSF Checks	80	100	200	200
010 3 3200 0010	Mosquito Control Fee	14,007	13,967	14,143	14,000
010 3 3200 0015	County Utility Fees Received	4,165	3,400	4,232	3,500
010 3 3200 0020	Indoor Soccer	1,110	1,200	2,291	2,291
010 3 3200 0025	Co-Ed Volleyball	3,000	3,000	4,300	4,300
010 3 3200 0030	Co-Ed Softball	3,326	3,600	4,800	4,800
010 3 3200 0035	Men's Softball	5,040	5,400	6,750	6,750
010 3 3200 0040	Women's Softball	1,600	1,600	400	-
010 3 3200 0043	Yoga	4,203	3,000	2,472	3,000
010 3 3200 0050	Recreation Center Fees	325	300	300	300
010 3 3200 0055	Youth Basketball	5,420	3,500	5,420	5,400
010 3 3200 0060	Youth Flag Football	2,380	2,100	2,415	2,415
010 3 3200 0065	Youth Soccer	18,220	18,000	15,222	18,220
010 3 3200 0070	Youth Volleyball	2,520	2,300	2,205	2,200
010 3 3200 0072	Lego Robotics	1,560	1,560	-	-
010 3 3200 0075	Youth Sponsorships	6,925	7,500	5,610	5,700
010 3 3200 0080	4th of July	5,820	6,000	5,603	6,000
010 3 3200 0085	Concession Stand	2,505	4,000	2,505	2,500
010 3 3200 0090	Facility Use Rentals	4,888	6,500	4,888	5,000
010 3 3200 0095	Field Space Rental	825	150	150	150
010 3 3200 0110	Spring Festival	2,690	2,750	2,950	3,000
010 3 3200 0200	VIN Inspections	9,940	9,800	9,977	8,736
010 3 3200 0250	Services Performed	111	-	211	-
Total Charges for Services		104,383	103,671	100,454	101,862
<b>Fines:</b>					
010 3 3300 0001	Court Fines	40,352	37,000	24,869	25,000
010 3 3300 0005	Traffic Surcharge	7,580	6,500	4,174	3,200
Total Fines and Forfeitures		47,932	43,500	29,043	28,200
<b>Grants:</b>					
010 3 3400 0040	Post Training Backfill Grant	1,751	1,000	1,000	1,000
010 3 3400 0050	CDOT DUI/Seatbelt Grant	8,658	7,950	8,555	8,000
010 3 3400 0056	JAG Grant School Resource Officer	57,982	-	-	-
010 3 3400 0057	JAG Grant SRO Yr 2 - 2013-DJ-14-003345-01-2	16,726	52,716	52,716	-
010 3 3400 0058	JAG Grant SRO Yr 3	-	-	-	47,221
010 3 3400 0070	Downtown Colorado Inc Grant (DOLA)	-	-	2,800	6,200
010 3 3400 0071	Downtown Implementation Grant (DOLA)	-	-	-	16,875
Total Grants		85,116	61,666	65,071	79,296
<b>Miscellaneous:</b>					
010 3 3600 0001	Food Bank Donations	2,612	3,000	3,000	3,000
010 3 3600 0002	Marshal Scholarship Fund Donations	-	500	300	500
010 3 3600 0005	Interest Income	10,611	1,309	623	600
010 3 3600 0015	Miscellaneous Income	3,234	3,000	1,455	3,300
010 3 3600 0025	Miscellaneous Income (P&R)			8	-
010 3 3600 0030	Marshal Miscellaneous Revenue	2,902	1,904	8,611	6,000
010 3 3600 0036	Interest Income Marshal Scholarship	4	4	4	4
010 3 3600 0040	DOJ - Asset Forfeiture	3,194	500	-	2,000
010 3 3600 0045	Fuel Tax Rebate	-	3,000	3,000	3,300
Total Miscellaneous		22,558	13,217	17,001	18,704



---

**GENERAL FUND**

---

		<b>Actual 2014</b>	<b>Budget 2015</b>	<b>Estimated 2015 Actual</b>	<b>Budget 2016</b>
<b>Senior Citizen Center:</b>					
010 3 3700 0020	Senior Center Rental Fees	5,896	4,000	4,000	4,000
010 3 3700 0025	Senior Center Fundraisers	-	500	500	-
010 3 3700 0026	Senior Center Contributions	1,865	800	328	1,865
010 3 3700 0032	Watch Your Step Program	705	780	538	417
Total Senior Citizen Center		8,466	6,080	5,366	6,282
<b>General Fund Operating Revenues</b>		<b>1,958,773</b>	<b>1,868,309</b>	<b>1,974,635</b>	<b>1,712,264</b>
<b>Transfers:</b>					
010 3 3900 0030	Transfer from Sewer (Decommissioning Loan)	-	28,838	28,838	28,838
010 3 3900 0031	Transfer from Sewer (Camera)	-	14,106	14,106	13,840
Total Transfers		-	42,944	42,944	42,678
<b>General Fund Operating Revenues &amp; Transfers</b>		<b>1,958,773</b>	<b>1,911,253</b>	<b>2,017,579</b>	<b>1,754,942</b>

## GENERAL FUND

		Actual 2014	Budget 2015	Estimated 2015 Actual	Budget 2016
<b>GENERAL GOVERNMENT EXPENSES</b>					
<b>Town Board:</b>					
010 4 4111 0142	Workers Compensation Insurance	135	138	138	158
010 4 4111 0144	Medicare	58	139	139	139
010 4 4111 0145	PERA	1,178	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	78	90	90	80
010 4 4111 0205	Town Board Meetings	1,219	1,000	1,000	1,200
010 4 4111 0208	Ordinances & Proceedings	1,063	2,000	2,500	2,000
010 4 4111 0221	Training, Travel & Meetings	1,473	2,500	1,451	2,500
010 4 4111 0225	Membership Dues	-	3,500	3,500	3,500
Total Town Board		14,804	20,282	19,733	20,492
<b>Town Manager's Office:</b>					
010 4 4131 0100	Town Manager's Vehicle	3,912	3,900	3,900	3,900
010 4 4131 0111	Town Manager's Salary	58,056	60,016	60,016	52,158
010 4 4131 0141	Unemployment Insurance	173	180	180	156
010 4 4131 0142	Workers Compensation Insurance	213	222	272	229
010 4 4131 0143	Health Insurance	7,453	16,376	16,376	7,146
010 4 4131 0144	Medicare	881	870	870	756
010 4 4131 0145	PERA	7,906	8,222	8,222	7,146
010 4 4131 0146	Membership Dues	796	1,000	825	1,000
010 4 4131 0221	Training, Travel & Meetings	704	2,000	1,500	2,000
010 4 4131 0345	Telephone	510	500	624	624
010 4 4131 0350	Personnel Relations	282	300	727	500
010 4 4131 0355	Admin Position	-	18,163	18,163	60,674
Total Town Manager		80,887	111,749	111,675	136,288
<b>Planning &amp; Development:</b>					
010 4 4135 0015	Planning & Zoning	2,192	2,000	4,000	2,000
010 4 4135 0016	Postage	373	575	640	645
010 4 4135 0020	Building Inspector	26,093	25,000	25,000	25,000
010 4 4135 0355	Engineering	54,778	10,000	12,000	-
010 4 4135 0365	Economic Development	-	2,000	2,000	5,000
010 4 4135 0370	Downtown Development	-	5,000	8,000	13,335
Total Planning & Development		83,437	44,575	51,640	45,980
<b>Town Clerk &amp; Finance:</b>					
010 4 4151 0111	Town Clerk's Salary	26,623	26,764	26,764	23,957
010 4 4151 0112	Finance Director's Salary	31,881	30,932	30,932	30,901
010 4 4151 0113	Admin Assistant's Salary	4,680	4,500	4,500	3,437
010 4 4151 0141	Unemployment Insurance	189	187	187	175
010 4 4151 0142	Workers Compensation Insurance	512	517	517	535
010 4 4151 0143	Health Insurance	8,632	10,310	10,310	10,255
010 4 4151 0144	Medicare	886	902	902	845
010 4 4151 0145	PERA	8,588	8,521	8,521	7,986
010 4 4151 0211	Office Supplies	6,595	9,000	9,000	9,000
010 4 4151 0220	Membership Dues	3,414	1,000	1,000	800
010 4 4151 0221	Training, Travel & Meetings	3,132	5,000	500	3,000
Total Town Clerk & Finance		95,134	97,633	93,133	90,892

## GENERAL FUND

		Actual 2014	Budget 2015	Estimated 2015 Actual	Budget 2016
<b>Elections:</b>					
010 4 4155 0001	Elections	2,886	1,500	1,550	1,500
	Total Elections	2,886	1,500	1,550	1,500
<b>Municipal:</b>					
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
<b>Administrative:</b>					
010 4 4165 0231	Fuel	54	100	-	60
010 4 4165 0240	Administrative Vehicle	62	300	-	100
010 4 4165 0250	Photocopier	2,833	2,900	2,834	3,250
010 4 4165 0332	Advertising	4,368	3,200	3,200	3,000
010 4 4165 0354	Auditing	2,302	4,840	4,840	3,335
010 4 4165 0381	Postage	1,856	2,000	1,900	2,000
010 4 4165 0513	Insurance	48,043	50,004	53,577	44,559
010 4 4165 0525	Attorney	28,143	24,000	35,427	28,600
010 4 4165 0610	Uniform Allowance	281	750	750	750
	Total Administrative	87,943	88,094	102,528	85,654
<b>Town Hall:</b>					
010 4 4170 0228	Water & Sewer Charges	4,200	4,250	3,703	4,200
010 4 4170 0344	Natural Gas	3,148	3,800	3,800	3,800
010 4 4170 0345	Telephone	341	350	750	360
010 4 4170 0346	Security System Telephone Line	3,093	3,200	3,480	3,250
010 4 4170 0347	Security System	2,094	-	-	-
010 4 4170 0379	Electricity	9,057	14,700	17,498	18,200
010 4 4170 0382	Internet	4,129	3,712	1,711	1,800
010 4 4170 0385	Building Maintenance	7,188	6,400	6,400	7,500
	Total Town Hall	33,249	36,412	37,342	39,110
<b>Information Technology:</b>					
010 4 4175 0001	Computer Support & Maintenance	32,658	26,950	38,526	32,150
010 4 4175 0005	Website	385	400	365	410
010 4 4175 0010	Computer Equipment	4,270	7,500	6,396	40,000
	Total Information Technology	37,313	34,850	45,287	72,560
<b>Non-Departmental:</b>					
010 4 4180 0010	Pre-Employment Testing	110	275	205	310
010 4 4180 0015	Direct Deposit Payroll Fees	265	260	300	265
010 4 4180 0016	NSF Fees	25	45	45	45
010 4 4180 0020	Mosquito Control	5,687	5,700	4,500	5,700
010 4 4180 0030	Property Tax Treasurer's Fee	3,879	3,986	3,986	4,099
010 4 4180 0040	Road & Bridge Treasurer's Fee	348	238	238	-
010 4 4180 0050	Property Tax Abatements	237	500	-	240
010 4 4180 0140	Comp Time Buy Out	-	-	634	-
010 4 4150 0141	Comp Buy Out Unemployment	-	-	2	-
010 4 4180 0144	Comp Buy Out PERA	-	-	9	-
	Total Non-Departmental	10,551	11,004	9,919	10,659

## GENERAL FUND

		Actual 2014	Budget 2015	Estimated 2015 Actual	Budget 2016
<b>Grants:</b>					
010 4 4185 0014	CDOT DUI/ Seatbelt Grant	7,913	7,950	9,280	8,000
010 4 4185 0016	Post Training Backfill Grant	1,756	1,000	-	1,000
010 4 4185 0017	Downtown Implementation	-	-	5,000	22,500
Total Grants		9,669	8,950	14,280	31,500
<b>Community Funding:</b>					
010 4 4188 0010	Road Runner Transit	12,000	8,000	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	5,000
010 4 4188 0030	SW Transportation Dues	341	341	341	341
010 4 4188 0040	San Juan RC&D	50	-	-	-
010 4 4188 0045	Region 9 Economic Development	962	962	962	1,838
010 4 4188 0055	Bayfield Family Center	-	2,500	2,500	5,000
010 4 4188 0065	Axis Health (Southwest Mental Health)	1,500	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	4,852	4,852	4,852	7,263
010 4 4188 0077	La Plata County Mounted Patrol	500	-	-	-
010 4 4188 0078	Four Corners Film Office	-	500	500	500
010 4 4188 0079	Pine River Heritage Society	-	-	-	500
Total Community Funding		47,288	45,738	45,738	45,025
<b>Miscellaneous:</b>					
010 4 4195 0779	Miscellaneous Expense	104	-	88	-
010 4 4195 0781	GIS Data Recorder	-	-	-	5,300
Total Miscellaneous		104	-	88	5,300
<b>Total General Government Expenses &amp; Transfers</b>		<b>510,464</b>	<b>508,137</b>	<b>540,113</b>	<b>592,309</b>



---

## **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—\$794,947

## GENERAL FUND

		Actual 2014	Budget 2015	Estimated 2015 Actual	Budget 2016
<b>PUBLIC SAFETY EXPENSES</b>					
<b>Public Safety Wages &amp; Benefits:</b>					
010 4 4211 0001	Marshal's Salary	70,535	72,334	72,334	76,739
010 4 4211 0020	Investigator's Salary	57,960	51,182	51,182	56,227
010 4 4211 0002	Corporal Salary	50,378	49,899	49,899	52,938
010 4 4211 0003	Corporal Salary	51,292	49,899	49,899	52,938
010 4 4211 0004	Deputy's Salary	44,195	42,619	42,619	45,237
010 4 4211 0005	Deputy's Salary	44,743	43,597	43,597	46,252
010 4 4211 0006	Deputy's Salary	44,815	43,919	43,919	46,605
010 4 4211 0007	Deputy's Salary (SRO)	43,747	42,640	42,640	45,237
010 4 4211 0017	Marshal's Secretary's Salary	12,949	13,455	13,455	15,548
010 4 4211 0018	Holiday Pay & Comp Time	6,737	7,002	7,002	7,000
010 4 4211 0125	Overtime	(140)	2,000	2,000	2,000
010 4 4211 0130	Federal Marshal's Overtime	2,502	2,500	2,500	-
010 4 4211 0141	Unemployment Insurance	1,311	1,229	1,229	1,298
010 4 4211 0142	Workers Compensation Insurance	18,396	18,724	21,996	21,482
010 4 4211 0143	Health Insurance	72,960	92,736	92,736	96,881
010 4 4211 0144	Medicare	6,180	5,938	5,938	6,272
010 4 4211 0145	PERA	1,764	1,878	1,878	2,130
010 4 4211 0146	FPPA	32,205	31,653	31,653	33,359
010 4 4211 0148	FPPA D & D	5,233	5,149	5,149	5,421
Total Public Safety Wages & Benefits		567,763	578,353	581,625	613,564
<b>Public Safety Operations:</b>					
010 4 4212 0100	Hazardous Materials Clean-Up	-	-	-	-
010 4 4212 0190	Hazardous Materials Team	-	-	-	-
010 4 4212 0225	Uniform Allowance	3,450	3,000	4,683	3,500
010 4 4212 0226	Shooting Supplies	4,751	3,525	4,419	2,000
010 4 4212 0228	Detox (Axis Health)	3,427	3,761	3,761	3,543
010 4 4212 0231	Fuel	25,975	23,700	18,542	18,000
010 4 4212 0233	Parts Inventory	3,678	3,000	3,000	3,000
010 4 4212 0239	Tires	1,068	2,300	2,077	2,600
010 4 4212 0316	Dispatch Services	61,373	61,380	76,836	77,000
010 4 4212 0340	Computer Support & Maintenance	12,869	11,000	12,997	11,372
010 4 4212 0360	Equipment Maintenance	7,930	6,000	5,742	6,000
010 4 4212 0362	Communications Maintenance	-	800	80	800
010 4 4212 0390	Narcotics Investigation Team	-	-	-	-
010 4 4212 0391	Chemical Analysis	485	350	700	1,400
010 4 4212 0392	Confinement	-	-	-	-
010 4 4212 0394	Impound Fees	1,270	800	800	500
010 4 4212 0397	Marshal Scholarship Fund	-	1,000	1,005	1,000
010 4 4212 0398	Equipment Purchase/Replacement	8,434	2,000	2,000	2,000
010 4 4212 0450	Lexipol	3,515	3,515	4,038	4,100
Total Public Safety Operations		138,225	126,131	140,680	136,815



---

**GENERAL FUND**

---

		Actual 2014	Budget 2015	Estimated 2015 Actual	Budget 2016
<b>Public Safety Admin:</b>					
010 4 4213 0211	Office Supplies	5,684	5,000	6,288	5,000
010 4 4213 0215	Postage	916	880	1,011	1,300
010 4 4213 0221	Training, Travel & Meetings	2,559	2,500	2,500	2,500
010 4 4213 0332	Advertising	-	200	576	200
010 4 4213 0345	Telephone	9,189	10,700	10,888	10,800
010 4 4213 0382	Internet	2,912	2,670	1,441	1,300
Total Public Safety Admin		21,260	21,950	22,704	21,100
<b>Public Safety Capital Outlay:</b>					
010 4 4215 0005	Communications Equipment	1,824	1,000	1,000	1,000
010 4 4215 0010	Eforce	5,694	5,694	27,122	2,968
Total Public Safety Capital Outlay		7,518	6,694	28,122	3,968
<b>Public Safety Miscellaneous:</b>					
010 4 4295 0700	SRO Grant Set Aside	-	17,500	-	17,500
010 4 4295 0710	DOJ - Asset Forfeiture	-	500	1,253	1,000
010 4 4295 0720	La Plata County Mounted Patrol	-	500	500	500
010 4 4295 0781	Miscellaneous Expense (PS)	-	-	2,710	500
Total Public Safety Miscellaneous		-	18,500	4,463	19,500
<b>Total Public Safety Expenses</b>		<b>734,766</b>	<b>751,628</b>	<b>777,594</b>	<b>794,947</b>



---

## 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 Parks and Recreation Expenditures— as of the 2016 budget cycle, all revenues and expenses related to the Public Works Department have been relocated in the newly formed Street Fund.

## GENERAL FUND

		Actual 2014	Budget 2015	Estimated 2015 Actual	Budget 2016
<b>PUBLIC WORKS EXPENSES</b>					
<b>Public Works Wages &amp; Benefits:</b>					
010 4 4318 0110	Public Works Director's Salary	32,094	32,932	32,932	-
010 4 4318 0111	First PW Assistant's Salary	17,734	19,619	19,619	-
010 4 4318 0112	Second PW Assistant's Salary	14,438	15,201	5,646	-
010 4 4318 0113	Third PW Assistant's Salary	13,122	16,848	16,848	-
010 4 4318 0116	Fourth PW Assistant's Salary	15,434	17,222	17,222	-
010 4 4318 0117	Fifth PW Assistant's Salary	13,811	14,976	14,976	-
010 4 4318 0118	Sixth PW Assistant's Salary	13,750	15,309	15,309	-
010 4 4318 0121	Temporary Labor	-	-	900	-
010 4 4318 0125	Overtime	3,079	4,000	4,000	-
010 4 4318 0141	Unemployment Insurance	407	396	396	-
010 4 4318 0142	Workers Compensation Insurance	6,589	6,536	10,076	-
010 4 4318 0143	Health Insurance	20,050	24,519	24,519	-
010 4 4318 0144	Medicare	1,903	1,916	1,916	-
010 4 4318 0145	PERA	18,499	18,099	18,099	-
Total Public Works Wages & Benefits		170,912	187,573	182,458	-
<b>Public Works Streets:</b>					
010 4 4319 0005	Street Lighting	18,877	18,400	18,400	-
010 4 4319 0006	Street Cleaning & Supplies	5,969	2,000	2,000	-
010 4 4319 0007	Street Repairs & Maintenance	3,843	4,250	6,665	-
010 4 4319 0015	Traffic Services- Striping	2,399	1,500	1,807	-
010 4 4319 0016	Traffic Services - Signs	4,647	1,500	1,500	-
010 4 4319 0019	Banners	728	500	91	-
010 4 4319 0020	Snow & Ice Removal	10,554	11,000	11,000	-
010 4 4319 0024	Landscaping	5,983	12,000	11,976	-
010 4 4319 0025	Weed Control	3,548	2,000	2,000	-
Total Public Works Streets		56,549	53,150	55,439	-
<b>Public Works Operations:</b>					
010 4 4320 0231	Fuel	11,811	10,600	10,600	-
010 4 4320 0232	Shop Maint, Supplies & Tools	3,112	1,500	3,243	-
010 4 4320 0250	Welding Supplies	57	200	100	-
010 4 4320 0360	Equipment Maintenance & Repair	5,370	5,000	5,000	-
Total Public Works Operations		20,350	17,300	18,943	-
<b>Public Works Administrative:</b>					
010 4 4321 0211	Office Supplies	456	500	500	-
010 4 4321 0215	Postage	248	275	275	-
010 4 4321 0221	Travel, Training & Meetings	720	500	500	-
010 4 4321 0222	CDL Testing & Training	1,492	1,500	2,172	-
010 4 4321 0225	Uniform Allowance	3,772	2,100	2,100	-
010 4 4321 0228	Water & Sewer Charges	2,826	3,000	2,755	-
010 4 4321 0344	Natural Gas	2,000	2,500	2,781	-
010 4 4321 0345	Telephone	2,632	1,400	1,563	-
010 4 4321 0379	Electricity	3,088	3,600	3,499	-
010 4 4321 0382	Internet	354	828	828	-
010 4 4321 0383	Computer Support & Maintenance	-	5,500	6,498	-
010 4 4321 0942	Garbage Services	3,580	3,600	4,906	-
Total Public Works Admin		21,169	25,303	28,378	-
<b>Total Public Works Expenses</b>		<b>268,979</b>	<b>283,326</b>	<b>285,218</b>	<b>-</b>



---

## **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—\$423,921

**GENERAL FUND**

		Actual 2014	Budget 2015	Estimated 2015 Actual	Budget 2016
<b>PARKS &amp; RECREATION OPERATING EXPENSES</b>					
<b>Wages &amp; Benefits</b>					
010 4 4400 0111	Director's Salary	50,342	54,993	54,993	58,342
010 4 4400 0112	Program Coordinator 1	32,248	36,376	36,376	37,468
010 4 4400 0113	Program Coordinator 2	5,313	-	-	-
010 4 4400 0131	Parks Worker's Salary	26,487	34,064	34,064	33,064
010 4 4400 0114	Seasonal Employees Wages	24,433	23,500	29,950	23,500
010 4 4400 0115	Overtime	-	-	-	-
010 4 4400 0141	Unemployment Insurance	410	447	447	457
010 4 4400 0142	Workers Compensation Insurance	8,967	9,128	9,128	10,473
010 4 4400 0143	Health Insurance	20,060	24,502	24,502	31,237
010 4 4400 0144	Medicare	1,947	2,160	2,160	2,209
010 4 4400 0145	PERA	18,568	20,404	20,404	20,875
Total Wages & Benefits		188,775	205,574	212,024	217,626
<b>Adult Sports &amp; Athletics:</b>					
010 4 4410 0401	Indoor Soccer	342	350	444	350
010 4 4410 0405	Co-Ed Volleyball	925	750	730	750
010 4 4410 0410	Co-Ed Softball	907	1,000	1,208	1,000
010 4 4410 0415	Men's Softball	1,952	2,500	766	2,500
010 4 4410 0420	Women's Softball	923	1,000	400	1,000
010 4 4410 0422	Pilates	-	-	-	-
010 4 4410 0423	Yoga	-	250	-	250
Total Adult Sports & Athletics		5,050	5,850	3,548	5,850
<b>Youth Sports &amp; Athletics:</b>					
010 4 4420 0001	Youth Basketball	328	500	403	500
010 4 4420 0002	Youth Flag Football	439	450	492	450
010 4 4420 0003	Youth Soccer	2,819	2000	2,155	2,000
010 4 4420 0004	Youth Volleyball	168	200	67	200
010 4 4420 0010	Lego Robotics	1,092	1092	-	1,092
010 4 4420 0015	Recreation Sponsorship	525	550	620	550
010 4 4420 0020	Youth T-Shirts	6,506	5500	6,975	5,500
Total Youth Sports & Athletics		11,877	10,292	10,712	10,292
<b>Park Expenses:</b>					
010 4 4430 0220	Supplies - Park Maintenance	10,813	12,000	12,000	22,500
010 4 4430 0223	Garbage Services	78	0	-	-
010 4 4430 0228	Water & Sewer	10,218	10400	7,532	10,400
010 4 4430 0231	Fuel	5,506	6000	4,000	6,000
010 4 4430 0233	Portapot Services	4,030	3000	5,947	6,000
010 4 4430 0235	Tree Removal	1,048	1500	5,000	5,000
010 4 4430 0360	Equipment Maintenance	5,849	7160	7,430	7,160
010 4 4430 0379	Electricity	3,872	5200	4,876	5,200
010 4 4430 0380	Natural Gas	-	833	839	833
010 4 4430 0385	Equipment Rental	-	3000	3,247	3,000
Total Park Expenses		41,414	49,093	50,872	66,093

## GENERAL FUND

		Actual 2014	Budget 2015	Estimated 2015 Actual	Budget 2016
<b>Special Events:</b>					
010 4 4440 0005	Spring Festival	3,215	3,300	4,176	3,300
010 4 4440 0015	Fireworks	6,471	6,000	8,000	6,000
010 4 4440 0016	4th of July	4,361	5,000	5,190	5,000
010 4 4440 0020	Old Fashioned Christmas	1,139	1,750	1,750	1,750
Total Special Events		15,186	16,050	19,116	16,050
<b>Senior Citizen Center:</b>					
010 4 4450 0006	Tuesday Group	75	-	-	
010 4 4450 0111	Senior Coordinator's Salary	28,846	28,517	28,517	31,893
010 4 4450 0115	Cleaning - Senior Center	748	-	-	-
010 4 4450 0141	Unemployment Insurance	86	86	86	96
010 4 4450 0143	Health Insurance	3,814	4,857	4,857	5,560
010 4 4450 0144	Medicare	405	413	413	462
010 4 4450 0145	PERA	3,929	3,907	3,907	4,369
010 4 4450 0211	Office Supplies - Senior Center	675	400	400	400
010 4 4450 0221	Training, Travel & Meetings - Senior Center	45	50	-	50
010 4 4450 0223	Garbage Services - Senior Center	1,358	1,350	1,300	1,350
010 4 4450 0228	Water & Sewer Charges - Senior Center	3,092	3,300	1,737	3,300
010 4 4450 0344	Natural Gas - Senior Center	2,516	2,400	2,490	2,400
010 4 4450 0345	Telephone - Senior Center	2,214	2,256	1,244	2,256
010 4 4450 0366	Building Maintenance - Senior Center	3,439	6,465	5,300	6,465
010 4 4450 0379	Electricity - Senior Center	3,129	3,750	2,076	3,750
010 4 4450 0513	Insurance - Senior Center	1,244	3,384	3,880	3,924
010 4 4450 0550	BP Donation Expenditures	200	1,000	1,000	1,000
Total Senior Center		55,814	62,135	57,208	67,276
<b>Food Bank:</b>					
010 4 4460 0001	Food Bank	6,948	3,000	3,000	3,000
Total Food Bank		6,948	3,000	3,000	3,000
<b>Administrative:</b>					
010 4 4470 0211	Office Supplies	805	1,200	700	1,200
010 4 4470 0220	Membership Dues	686	1,200	650	1,200
010 4 4470 0221	Training, Travel & Meetings	1,327	2,500	1,300	2,500
010 4 4470 0225	Uniform Allowance	1,126	1,200	1,200	1,200
010 4 4470 0332	Advertising	255	500	300	500
010 4 4470 0345	Telephone	1,774	1,600	1,497	1,600
010 4 4470 0346	Internet	1,189	1,097	497	1,097
010 4 4470 0381	Postage	518	600	540	600
010 4 4470 0410	Background Checks	1,351	1,500	1,500	1,500
010 4 4470 0513	Insurance	2,479	3,047	2,987	3,038
010 4 4470 0520	Midschool Lease	6,600	6,600	6,600	6,600
Total Administrative		18,111	21,044	17,771	21,035
<b>Miscellaneous:</b>					
010 4 4480 0005	Recreation Center	534	200	200	200
010 4 4480 0010	Concession Stand	1,595	1,500	1,500	1,500
010 4 4480 0011	Apparel Sales	-	-	-	-
Total Miscellaneous		2,128	1,700	1,700	1,700

# GENERAL FUND

		Actual 2014	Budget 2015	Estimated 2015 Actual	Budget 2016
<b>Parks:</b>					
010 4 4491 0001	Park Improvements	10,573	10,000	10,000	15,000
010 4 4491 0002	Equipment	2,815	-	-	-
Total Capital Expenses		13,388	10,000	10,000	15,000
Total Parks & Recreation Operating Expenses		358,692	384,738	385,951	423,921
<b>POLICE PENSION FUND EXPENSES</b>					
<b>Police Pension Fund Expenses:</b>					
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
<b>Transfers:</b>					
010 4 4512 0756	Transfer to Transportation	-	155,000	118,020	-
	Transfer to Street Fund				200,000
Total Transfers		-	155,000	118,020	200,000
Total General Fund Expenditures & Transfers		1,874,209	2,084,137	2,108,204	2,012,486
BEGINNING FUND BALANCE		1,308,997	1,285,865	1,393,560	1,302,936
Revenues & Transfers In		1,958,773	1,911,253	2,017,579	1,754,942
Expenses & Transfers Out		1,874,209	2,084,137	2,108,204	2,012,486
ENDING FUND BALANCE		1,393,560	1,112,981	1,302,936	1,045,393
Assigned for Food Bank		554	554	2,482	2,482
Assigned for Senior Center BP Donation		5,114	5,114	5,114	4,114
Assigned for Marshal Scholarship Program		2,867	2,867	2,880	2,880
Assigned for Daily Incarceration Fees		2,000	2,000	2,000	2,000
Assigned for SRO Position Match		17,500	35,000	35,000	52,500
Assigned for DOJ Asset Forfeiture			2,891	-	1,000
Restricted for Wetland Maintenance & Monitoring		-	-	-	50,000
Non spendable (loan to sewer/inventory)		459,694	497,248	459,694	459,694
TABOR Reserve (3% of Expenditures)		129,864	62,524	63,246	60,375
Unallocated Operating Reserve		775,967	522,667	732,521	460,348
TOTAL ENDING FUND BALANCE		1,393,560	1,112,981	1,302,936	1,045,393



---

## 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 2016, 33% of city sales tax revenue is committed to this fund.

### **Budget Summary**

Total Revenues —\$455,531

Total Expenditures—\$481,343





---

## BUDGET NARRATIVE

---

### **II. Capital Improvement Fund**

The 2016 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 2016 budget includes \$455,531 in revenues and \$481,343 in expenditures, which includes a spend down of fund balance of \$25,812 to pay debt service and transfer to the equipment replacement and street funds.

#### **A. Revenues**

##### **1. Tax and Fees**

The 2016 Budget reflects revenues in the Capital Improvement Fund from a 33% share of the City Sales Tax monies as well as Severance Tax and Federal Mineral Leasing funds. This total is projected to be \$409,492 in 2016.

##### **2. Charges for Services**

Charges for Services in the 2016 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 2016 Budget shows no funds in the grants portion of the Capital Improvement Fund for this year. The park land acquisition that began in 2015 will potentially roll over to this year and be accounted for in the supplementary budget.

##### **4. Miscellaneous**

The 2016 Budget accounts for \$1,100 in revenues for interest income in the Capital Improvements Budget.

##### **5. Transfers**

No transfers are planned for in the 2016 budget.

##### **6. Parks and Recreation Capital Improvement**

The 2016 Budget includes Parks Facility Impact Fees budgeted at \$5,304 and minimal interest at \$175.



---

## BUDGET NARRATIVE

---

### ***B. Expenditures***

#### **1. Building and Infrastructure**

The 2016 Budget does not include any potential projects of this type.

#### **2. Property**

The 2016 Budget does not includes any projects of this type.

#### **3. Miscellaneous**

The miscellaneous section shows no expenses this year.

#### **4. Debt Service**

A large expenditure in the Capital Improvement Fund for 2016 is the annual payment of \$267,862 for the lease purchase financing of Town Hall construction.

#### **5. Transfer**

There are two transfers in 2016 from the Capital Improvement Fund. They will be \$90,875 to the Equipment Replacement Fund for the annual depreciation of vehicles and equipment and to assist with the future purchase of new vehicles and equipment as well as a transfer to the Street Fund to help with its establishment and to provide for street, sidewalk, and storm drainage repairs.

## CAPITAL IMPROVEMENT FUND

		Actual 2014	Budget 2015	Estimated 2015 Actual	Budget 2016
<b>REVENUES</b>					
<b>Taxes &amp; Fees:</b>					
040 3 3900 0001	City Sales Tax	274,673	270,803	287,527	286,886
040 3 3900 0003	Severance Tax	-	-	-	82,606
040 3 3900 0004	Federal Mineral Leasing	-	-	-	40,000
	<b>Total Taxes</b>	<b>274,673</b>	<b>270,803</b>	<b>287,527</b>	<b>409,492</b>
<b>Grants:</b>					
040 3 3910 0009	CDOT 501 Trail Extension	106,282	-	-	-
040 3 3910 0010	Trail Extension - Partner Match	2,500	-	-	-
040 3 3910 0025	DOLA SCAN Grant	47,965	-	-	-
040 3 3910 0026	DOLA Grant Park Shop	117,362	-	-	-
040 3 3910 0035	GO CO Mini Grant Gosney	-	-	-	-
040 3 3910 0036	GO CO Grant Park Land Acquisition	-	318,500	318,500	-
	<b>Total Grants</b>	<b>274,108</b>	<b>318,500</b>	<b>318,500</b>	<b>-</b>
<b>Charges for Services:</b>					
040 3 3920 0001	County Lease Payment	37,195	38,498	38,498	39,460
	<b>Total Charges for Services</b>	<b>37,195</b>	<b>38,498</b>	<b>38,498</b>	<b>39,460</b>
<b>Miscellaneous:</b>					
040 3 3930 0361	Interest Income	1,236	1,170	1,599	1,100
040 3 3960 0001	Roof Damage Insurance Claim	64,872	-	9,128	-
	<b>Total Miscellaneous</b>	<b>66,108</b>	<b>1,170</b>	<b>1,599</b>	<b>1,100</b>
	<b>Total Capital Fund Revenues</b>	<b>652,085</b>	<b>628,971</b>	<b>646,124</b>	<b>450,052</b>
<b>PARKS &amp; RECREATION CAPITAL</b>					
<b>REVENUES</b>					
<b>Capital Revenue:</b>					
040 3 3940 0020	In Lieu of Parks Fee	-	-	2,328	-
040 3 3940 0021	Park Facility Impact Fees	4,896	4,080	6,528	5,304
	<b>Total Capital Revenue</b>	<b>4,896</b>	<b>4,080</b>	<b>8,856</b>	<b>5,304</b>
<b>Miscellaneous:</b>					
040 3 3930 0362	Interest Income (P & R Capital)	177	157	248	160
040 3 3930 0363	Interest Income (Park Facility)	16	12	29	15
		194	169	277	175
	<b>Total Parks &amp; Recreation Capital Fund Revenues</b>	<b>5,090</b>	<b>4,249</b>	<b>9,133</b>	<b>5,479</b>
	<b>Total Capital Improvement Revenue</b>	<b>657,175</b>	<b>633,220</b>	<b>655,257</b>	<b>455,531</b>

# CAPITAL IMPROVEMENT FUND

		Actual 2014	Budget 2015	Estimated 2015 Actual	Budget 2016
<b>EXPENSES</b>					
<b>Trails:</b>					
040 4 4910 0001	County Road 501 Trail	160,266	-	883	-
Total Trails		160,266	-	883	-
<b>Buildings &amp; Infrastructure:</b>					
040 4 4920 0001	Senior Center	-	-	100	-
040 4 4920 0004	Park Shop	267,803	-	461	-
040 4 4920 0006	Town Hall	-	-	74,245	-
Total Buildings & Infrastructure		267,803	-	74,806	-
<b>Property:</b>					
040 4 4941 0001	Park Land Acquisition	-	455,000	455,000	-
Total Property		-	455,000	455,000	-
<b>Miscellaneous:</b>					
040 4 4970 0003	Sunrise Estates Repairs	78,312	-	6,640	-
040 4 4970 0004	SB232 Fiber Grant	48,264	-	-	-
040 4 4970 0006	P&R Stages	-	5,500	5,500	-
040 4 4970 0035	GO CO Mini Grant	5	-	-	-
Total Miscellaneous		126,581	5,500	12,140	-
<b>Debt Service:</b>					
040 4 4980 0001	Town Hall Debt 9 of 10	267,862	267,862	267,822	267,862
Total Debt Service		267,862	267,862	267,822	267,862
<b>Transfers:</b>					
040 4 4990 0002	Transfer to Equipment Fund	130,000	100,649	130,902	90,875
040 4 4990 0003	Transfer to Street Fund	-	-	-	122,606
Total Transfers		130,000	100,649	130,902	213,481
<b>Total Capital Improvement Expenses</b>		<b>952,513</b>	<b>829,011</b>	<b>941,553</b>	<b>481,343</b>
<b>Capital Improvement Fund Beginning Fund Balance</b>		<b>773,454</b>	<b>833,728</b>	<b>478,116</b>	<b>191,820</b>
<b>Revenues</b>		<b>657,175</b>	<b>633,220</b>	<b>655,257</b>	<b>455,531</b>
<b>Expenses</b>		<b>952,513</b>	<b>829,011</b>	<b>941,553</b>	<b>481,343</b>
<b>ENDING FUND BALANCE</b>		<b>478,116</b>	<b>637,937</b>	<b>191,820</b>	<b>166,008</b>
<i>Assigned for Park in Lieu</i>		<i>177,732</i>		<i>42,459</i>	<i>42,459</i>
<i>Assigned for Park Facility Fees</i>		<i>15,912</i>		<i>22,819</i>	<i>28,123</i>
<i>Assigned for TABOR Reserve 3% Expenditures)</i>		<i>28,575</i>	<i>36,086</i>	<i>20,212</i>	<i>6,404</i>
<b>Unallocated Operating Reserve</b>			<b>135,372</b>	<b>106,330</b>	<b>89,022</b>
<b>Capital Improvement Fund Ending Fund Balance</b>		<b>478,116</b>	<b>637,937</b>	<b>191,820</b>	<b>166,008</b>



---

## 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* - \$748,933 is set aside in 2016 to address future needs for upgrades and expansion of the Wastewater Treatment plant.

### **Budget Summary**

Total Sewer Revenues—\$978,750

Total Sewer Expenditures—\$911,889



---

## BUDGET NARRATIVE

---

### **III. Sewer Fund**

The 2016 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 2016 budget includes \$978,750 in revenues and \$911,889 in expenditures.

#### **A. Revenues**

##### **1. Charges for Services**

The 2016 Budget includes \$892,210 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 2016.

##### **2. Miscellaneous**

The 2016 Budget includes \$740 in interest income.

##### **3. Transfer**

The 2016 Budget includes no transfers in from other funds.

##### **4. Loan Proceed**

The 2016 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 2016 Budget reflects \$85,500 of these fees.

##### **6. Grants**

The grant section does not include any proposed funds for 2016.



---

## BUDGET NARRATIVE

---

### ***B. Expenditures***

#### **1. Salary and Benefits**

The 2016 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 \$203,560 for salaries and benefits.

#### **2. Collection and Transmission**

The 2016 budget for Collection and Transmission items in the Sewer Fund decreased by 23% primarily due to the decrease in need for repairs and maintenance.

#### **3. Sewer Treatment**

The 2016 budget reflects changes in the Sewer Treatment section with a 9% increase in expenditures. The increase is driven by an increase in water and sewer costs, and sludge removal costs.

#### **4. General Operations**

The 2016 Sewer Fund budget remains unchanged from the 2015 budget.

#### **5. Administrative**

The 2016 Sewer Fund budget for Administrative items reflects a decrease in expenditures. This minor change is a reflection of the decreased costs for computer support and maintenance.

#### **6. Debt Service**

The annual payment of debt service for the Waste Water Treatment Facility is included in the 2016 Budget. In addition, the fourth payment of the CWRPDA loan for infiltrations is budgeted in 2016.

#### **7. Capital Outlay**

The 2016 Sewer Fund budget includes \$25,000 for completion of a water re-use system for the wastewater treatment plant, \$15,000 for the Sewer Fund's portion of the Geographic Information System (GIS); \$8,000 for a video camera for lines less than 6 inches.

#### **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 2016 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 2014	Budget 2015	Estimated 2015 Actual	Budget 2016
<b>REVENUES</b>					
<b>Charges for Services:</b>					
030 3 3000 0001	Sewer Fees	877,210	870,407	893,111	892,210
		877,210	870,407	893,111	892,210
<b>Miscellaneous:</b>					
030 3 3920 0001	Miscellaneous Income	-	-	-	-
030 3 3300 0361	Interest Income	762	746	952	740
		762	746	952	740
<b>Loan Proceeds:</b>					
030 3 3500 0001	Loan Proceed (Colorado Water/Power)	367,065	-	437,267	-
		367,065	-	437,267	-
<b>SEWER CAPITAL</b>					
<b>Capital Revenue:</b>					
030 3 3900 0001	Plant Investment Fees	92,650	60,500	133,000	85,800
	Total Capital Revenue	92,650	60,500	133,000	85,800
<b>Grants &amp; Loans:</b>					
030 3 3910 0006	DOLA EIAF Grant	170,221	-	129,475	-
	Total Grants & Loans	170,221	-	129,475	-
<b>Total Sewer Operating Revenue</b>		<b>1,507,908</b>	<b>931,653</b>	<b>1,593,805</b>	<b>978,750</b>



## SEWER FUND

		Actual 2014	Budget 2015	Estimated 2015 Actual	Budget 2016
<b>EXPENSES</b>					
<b>Salary &amp; Benefits:</b>					
030 4 4000 0000	Salaries & Benefits (Reclass Account)	839	-	-	-
030 4 4050 0111	Town Manager's Salary	18,143	18,755	18,755	19,318
030 4 4050 0112	Town Clerk's Salary	8,320	8,364	8,364	8,873
030 4 4050 0113	Finance Director's Salary	4,036	3,915	3,915	4,478
030 4 4050 0114	Admin Assistant's Salary	12,480	12,000	12,000	13,748
030 4 4050 0117	Public Work's Director's Salary	21,417	21,954	21,954	23,122
030 4 4050 0118	1st PW Assistant's Salary	14,327	13,079	13,079	13,775
030 4 4050 0119	2nd PW Assistant's Salary	10,715	10,134	10,134	9,919
030 4 4050 0120	3rd PW Assistant's Salary	10,875	11,232	11,232	11,916
030 4 4050 0121	4th PW Assistant's Salary	12,538	11,482	11,482	12,006
030 4 4050 0122	5th PW Assistant's Salary	10,522	9,984	9,984	9,984
030 4 4050 0123	6th PW Assistant's Salary	10,724	10,206	10,206	10,830
030 4 4050 0125	Overtime	6,128	8,800	8,800	8,800
030 4 4050 0141	Unemployment Insurance	400	393	393	414
030 4 4050 0142	Workers Compensation Insurance	1,926	1,791	2,269	2,055
030 4 4050 0143	Health Insurance	19,116	23,972	23,972	33,420
030 4 4050 0144	Medicare	1,870	1,901	1,901	2,001
030 4 4050 0145	PERA	18,139	17,961	17,961	18,902
030 4 4050 0355	Salary Adjustments	-	-	-	-
Total Salary & Benefits		182,516	185,923	186,401	203,560
<b>Collection &amp; Transmission:</b>					
030 4 4052 0211	Supplies	174	-	-	-
030 4 4052 0233	Repairs & Maintenance	10,934	10,900	10,900	6,000
030 4 4052 0234	Generator Maintenance	982	1,250	1,250	900
030 4 4052 0235	UNCC - Sewer	482	300	300	350
030 4 4052 0379	Electricity	7,326	7,400	7,840	8,000
Total Collection & Transmission		19,899	19,850	20,290	15,250
<b>Sewer Treatment:</b>					
030 4 4152 0211	Supplies	2,922	700	700	700
030 4 4152 0228	Water & Sewer Charges	14,541	14,800	18,157	18,240
030 4 4152 0229	Testing	2,559	2,300	2,300	3,500
030 4 4152 0230	Permit Fee & Sludge Testing	3,873	4,000	3,795	4,000
030 4 4152 0233	Repairs & Maintenance	18,456	20,000	38,614	20,000
030 4 4152 0234	Generator Maintenance - Treatment	1,750	2,005	11,196	1,650
030 4 4152 0250	Chemicals	4,961	5,000	5,051	5,100
030 4 4152 0344	Natural Gas	1,644	1,800	1,806	1,800
030 4 4152 0379	Electricity	54,312	58,000	55,814	58,000
030 4 4152 0380	Garbage Service & Removal	616	680	672	700
030 4 4152 0381	Sludge Removal	3,310	5,000	7,650	8,000
030 4 4152 0382	SCADA Support	-	2,000	3,424	5,000
030 4 4152 0390	Grease Removal	1,875	1,500	2,240	1,500
Total Sewer Treatment		110,819	117,785	151,418	128,190
<b>General Operations:</b>					
030 4 4260 0240	Infiltration Repairs	595,995	5,000	376,208	5,000
030 4 4260 0241	Vehicle Maintenance & Repair	357	2,500	1,500	2,500
030 4 4260 0251	Contract Operations	-	2,000	-	2,000
Total General Operations		596,352	9,500	377,708	9,500

# SEWER FUND

		Actual 2014	Budget 2015	Estimated 2015 Actual	Budget 2016
<b>Administrative:</b>					
030 4 4301 0211	Office Supplies	732	800	800	800
030 4 4301 0221	Training, Travel & Meetings	1,203	2,500	2,500	2,500
030 4 4301 0231	Fuel	3,494	3,000	3,085	3,000
030 4 4301 0345	Telephone	1,957	2,200	1,988	2,200
030 4 4301 0354	Auditing	3,743	3,300	3,850	4,025
030 4 4301 0355	Engineering	7,786	5,000	7,304	5,000
030 4 4301 0380	Advertising	-	200	31	200
030 4 4301 0381	Postage	2,327	2,300	2,155	2,300
030 4 4301 0382	Internet	857	1,150	1,087	1,100
030 4 4301 0513	Insurance	12,441	15,153	15,252	15,190
030 4 4301 0514	Sewer Back-Up Policy	-	1,000	-	1,000
030 4 4301 0515	Computer Support & Maintenance	6,499	5,500	9,000	4,650
030 4 4301 0525	Attorney	200	1,000	-	1,000
Total Administrative		41,238	43,103	47,052	42,965
<b>Debt Service:</b>					
030 4 4310 0001	WWTF Loan (10 of 22)	363,698	367,340	367,340	365,681
030 4 4310 0002	Infiltration Loan (4 of 20)	36,592	36,547	36,567	36,547
		400,289	403,887	403,907	402,228
<b>Capital Outlay:</b>					
030 4 4900 0001	Wastewater Treatment Plant	259	20,040	3,923	25,000
030 4 4900 0008	GIS Data Recorder	-	-	-	15,000
030 4 4900 0009	Camera Purchase	-	-	-	8,000
Total Capital Outlay		259	20,040	3,923	48,000
<b>SEWER CAPITAL</b>					
<b>Other:</b>					
030 4 5000 0001	Interest Expense (Bond)	10,002	-	-	-
Total Other		10,002	-	-	-
<b>Total Sewer Operating Expense</b>		<b>1,361,374</b>	<b>800,088</b>	<b>1,190,700</b>	<b>849,693</b>
<b>Transfers:</b>					
030 4 4325 0002	Transfer to Equipment Fund	15,836	19,518	19,518	19,518
030 4 4325 0003	Transfer to General (Decommissioning Loan) 4 of 20	-	28,838	28,838	28,838
030 4 4325 0004	Transfer to General (Camera) 4 of 5	-	14,106	14,106	13,840
Total Transfers		15,836	62,462	62,462	62,196
<b>Total Sewer Expenses &amp; Transfers</b>		<b>1,377,210</b>	<b>862,550</b>	<b>1,253,162</b>	<b>911,889</b>
<b>Sewer Fund Beginning Fund Balance</b>		<b>320,875</b>	<b>453,821</b>	<b>451,573</b>	<b>792,216</b>
<b>Revenues</b>		<b>1,507,908</b>	<b>931,653</b>	<b>1,593,805</b>	<b>978,750</b>
<b>Expenses</b>		<b>1,377,210</b>	<b>862,550</b>	<b>1,253,162</b>	<b>911,889</b>
<b>Sewer Fund Ending Fund Balance</b>		<b>451,573</b>	<b>522,924</b>	<b>792,216</b>	<b>859,077</b>
Assigned for Plant Upgrade		225,960	458,009	663,133	748,933
Assigned for Operations/Maintenance Reserve		88,772	94,914	88,772	88,772
Unassigned Fund Balance		136,841	-	40,311	21,372



---

## 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 \$66,000.

*Assigned for Water Rights* - \$3,465 is held in reserve from collection of cash payments in-lieu of conveyance of water rights.

*Additional Water Filter* - \$10,000 is being set aside each year for an additional water filter for the new water treatment plant. Budgeted reserves are \$70,000.

*Ditch Piping* - \$10,000 is being set aside each year to pipe sections of the ditch to alleviate water loss issues. Budgeted reserves are \$80,000.

*Water Tank Expansion* - \$10,000 is being set aside each year for an additional tank to increase storage capacity. Budgeted reserves are \$60,000.

*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 \$50,000.

*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 \$10,741.

*Plant Expansion* - \$699,250 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—\$866,584

Total Water Expenditures—\$1,314,754



---

## BUDGET NARRATIVE

---

### **IV. Water Fund**

The 2016 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 2016 budget includes \$866,584 in revenues and \$1,314,754 in expenditures, with a proposed spend down of fund balance equivalent to \$488,170.

#### ***A. Revenues***

##### **1. Charges for Services**

The 2016 budget includes water fees collected on a monthly basis as well as penalties and interest on these services. The revenue is budgeted to decrease for the 2016 budget. Collections are tied to the demand for irrigation in the summer months. The weather patterns are unpredictable and the budget is conservative. The Town is predicting a collection of \$490,000 in water sales for the Town. The water salesman continues to be utilized by residents outside of Town and those revenues are expected to remain steady based on previous year collections.

##### **2. Miscellaneous**

The 2016 Budget includes \$700 in interest income and \$400 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 \$78,000 for 2016.

#### ***B. Expenditures***

##### **1. Salary and Benefits**

The 2016 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 \$172,418 for salaries and benefits.

##### **2. Water Storage**

The 2016 budget shows no change in the water storage section of the water fund with all items remaining steady.



---

## BUDGET NARRATIVE

---

### 3. Pumping Costs

The 2016 budget for pumping costs has decreased dramatically to \$2,500 with savings in electricity, which is attributable to primary use of the Los Pinos Ditch for delivery of raw water.

### 4. Water Treatment

The 2016 budget for water treatment shows an increase in expenditures in the water and sewer, testing, chemicals and SCADA support line items. The total of \$120,500 also includes \$30,000 in electricity.

### 5. Transmission and Distribution

The transmission and distribution for 2016 shows a decrease from 2015. An increase in electricity is anticipated due to the installment of a Solar B on the Dove Ranch water tanks while hydrant replacements and tank maintenance needs are anticipated to decrease.

### 6. Administrative Costs

Administrative costs in the 2016 water fund budget have decreased from the 2015 budget primarily due to the reallocation of costs for the computer support and maintenance.

### 7. Miscellaneous

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

### 8. Debt Service

The 2016 budget for the water fund includes two payments of debt service from the water fund. The DWARF bond principal and interest payment of \$20,457, and the DOLA loan interest and principal payment of \$18,697.

### 9. Capital Outlay

The 2016 Water Capital budget reflects three expenses under the heading Capital Outlay. These expenditures include \$41,000 towards the water treatment plant upgrade, \$260,000 in conjunction with LAPLAWD for water line improvements, and \$497,296 for Mesa Avenue water-line replacement and installation of strategic isolation valves. Additionally, \$14,000 has been appropriated for replacement meter reading software and equipment and \$16,000 for the Water Fund's share of the Geographic Information System (GIS).

### 10. Transfers

The 2016 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 2014	Budget 2015	Estimated 2015 Actual	Budget 2016
<b>REVENUES</b>					
<b>Charges for Services:</b>					
050 3 3000 0001	Water Sales	534,782	510,000	494,374	490,000
050 3 3000 0002	Penalties & Interest	12,108	11,000	12,636	12,000
050 3 3000 0005	Water Salesman	38,112	39,000	32,743	30,000
050 3 3000 0006	LAPLAWD Water Sales	4,800	4,800	800	-
050 3 3000 0010	Hydrant Meter Deposits	(1,500)	-	3,035	-
050 3 3000 0015	Water Meters & Supplies	7,800	9,285	13,586	9,750
Total Charges for Services		596,102	574,085	557,174	541,750
<b>Grants:</b>					
050 3 3200 0001	DOLA Grant Waterline Improvements	-	250,000	5,000	245,000
		-	250,000	5,000	245,000
<b>Miscellaneous:</b>					
050 3 3100 0001	Turn On/Off Fees	320	250	669	400
050 3 3100 0015	Miscellaneous Income	-	-	(16)	-
050 3 3100 0361	Interest Income	901	870	758	700
Total Miscellaneous		1,221	1,120	1,410	1,100
<b>WATER CAPITAL</b>					
<b>Charges for Services:</b>					
050 3 3900 0001	Plant Investment Fees	73,634	66,000	109,113	78,000
050 3 3900 0002	Cash in Lieu of Water Rights	1,391	-	1,135	-
Total Charges for Services		75,025	66,000	110,248	78,000
<b>Miscellaneous:</b>					
050 3 3920 0001	Interest Income Colotrust	583	561	766	732
050 3 3920 0002	Interest Income (In Lieu of Water Rights)	2	2	3	2
Total Miscellaneous		585	563	770	734
<b>Total Water Revenue</b>		<b>672,933</b>	<b>891,768</b>	<b>674,602</b>	<b>866,584</b>

## WATER FUND

		Actual 2014	Budget 2015	Estimated 2015 Actual	Budget 2016
<b>EXPENSES</b>					
<b>Salary &amp; Benefits:</b>					
050 4 4000 0000	Salaries & Benefits (Reclass Account)	745	-	-	-
050 4 4330 0111	Town Manager's Salary	13,607	14,066	14,066	14,488
050 4 4330 0112	Town Clerk's Salary	6,240	6,273	6,273	6,655
050 4 4330 0113	Finance Director's Salary	4,036	3,915	3,915	4,478
050 4 4330 0114	Admin Assistant's Salary	12,480	12,000	12,000	13,748
050 4 4330 0117	Public Works Director's Salary	17,879	18,295	18,295	19,268
050 4 4330 0118	1st PW Assistant's Salary	11,955	10,899	10,899	11,479
050 4 4330 0119	2nd PW Assistant's Salary	8,943	8,445	8,445	8,266
050 4 4330 0120	3rd PW Assistant's Salary	9,077	9,360	9,360	9,930
050 4 4330 0121	4th PW Assistant's Salary	10,462	9,568	9,568	10,005
050 4 4330 0122	5th PW Assistant's Salary	8,780	8,320	8,320	8,320
050 4 4330 0123	6th PW Assistant's Salary	8,948	8,505	8,505	9,025
050 4 4330 0140	Overtime	6,643	8,800	8,800	8,800
050 4 4330 0141	Unemployment Insurance	334	329	329	347
050 4 4330 0142	Worker's Compensation Insurance	1,778	1,639	3,100	1,881
050 4 4330 0143	Health Insurance	15,909	19,463	19,463	28,205
050 4 4330 0144	Medicare	1,565	1,590	1,590	1,677
050 4 4330 0145	PERA	15,183	15,022	15,022	15,846
050 4 4330 0355	Salary Adjustments	-	-	-	-
Total Salary & Benefits		154,563	156,489	157,950	172,418
<b>Water Storage:</b>					
050 4 4331 0227	Ditch Fees Los Pinos/Schroeder	15,329	22,000	15,117	22,000
050 4 4331 0228	PRID	11,795	31,500	11,795	31,500
050 4 4331 0231	Ditch Shares	1,984	-	-	-
050 4 4331 0232	Water Rights Adjudication	8,520	20,000	42,447	20,000
Total Water Storage		37,629	73,500	69,359	73,500
<b>Pumping Costs:</b>					
050 4 4332 0379	Electricity	1,888	5,000	1,557	2,500
Total Pumping Costs		1,888	5,000	1,557	2,500
<b>Water Treatment:</b>					
050 4 4333 0228	Water & Sewer Charges	13,075	12,600	10,837	13,500
050 4 4333 0229	Testing	7,960	5,465	6,339	8,000
050 4 4333 0230	Permit Fees	-	500	500	500
050 4 4333 0233	Repairs & Maintenance	15,013	16,500	10,983	16,500
050 4 4333 0250	Chemicals	24,631	35,000	35,000	40,000
050 4 4333 0300	Computer	-	2,000	2,000	2,000
050 4 4333 0310	SCADA Support	-	-	-	5,000
050 4 4333 0355	Engineering	45,884	10,000	13,610	5,000
050 4 4333 0356	Electricity	25,730	25,500	23,775	30,000
Total Water Treatment		132,291	107,565	103,045	120,500
<b>Transmission &amp; Distribution:</b>					
050 4 4334 0229	Supplies	23,636	15,375	8,914	15,375
050 4 4334 0230	Water Meters & Supplies	6,976	5,000	10,000	5,000
050 4 4334 0231	Fuel	2,500	4,000	4,000	4,000
050 4 4334 0300	Electricity	3,709	4,300	4,896	5,000
050 4 4334 0901	Hydrant Replacement	449	8,700	8,700	1,500
050 4 4334 0906	Tank Maintenance	9	1,500	-	500
050 4 4334 0960	UNCC - Water	482	300	336	350
Total Transmission & Distribution		37,760	39,175	36,847	31,725

## WATER FUND

		Actual 2014	Budget 2015	Estimated 2015 Actual	Budget 2016
<b>Administrative Costs:</b>					
050 4 4336 0030	Treasurer's Fee Lien Collection	-	125	-	125
050 4 4336 0208	Ordinances & Proceedings	-	500	500	500
050 4 4336 0211	Office Supplies	1,156	800	881	800
050 4 4336 0221	Training, Travel & Meetings	1,836	3,500	3,500	3,500
050 4 4336 0238	Safety Equipment	-	500	-	500
050 4 4336 0344	Natural Gas	2,838	3,600	2,898	5,000
050 4 4336 0345	Telephone	2,144	1,400	1,720	1,450
050 4 4336 0354	Auditing	3,743	2,750	3,850	4,025
050 4 4336 0380	Advertising	-	200	60	200
050 4 4336 0381	Postage	2,327	2,300	2,379	2,500
050 4 4336 0382	Internet	857	607	1,291	1,100
050 4 4336 0383	Computer Support & Maintenance	13,182	10,500	6,498	4,650
050 4 4336 0513	Insurance	4,976	6,077	5,901	6,076
050 4 4336 0525	Attorney	11,322	2,500	1,700	2,500
050 4 4336 0600	Rodent Control	810	1,000	600	500
050 4 4336 0700	Miscellaneous	-	-	15	-
Total Administrative Costs		45,191	36,359	31,795	33,426
<b>Miscellaneous:</b>					
050 4 4336 0720	Vehicle Maintenance	1,394	2,500	1,738	2,500
Total Miscellaneous		1,394	2,500	1,738	2,500
<b>Debt Service:</b>					
050 4 4910 0001	DWARF Bond Principal	24,528	25,650	25,650	20,005
050 4 4910 0002	DWARF Interest on Bonds	2,748	1,626	1,626	452
050 4 4910 0003	Interest & Principal DOLA Loan	18,697	18,697	18,697	18,697
		45,972	45,973	45,973	39,154
<b>WATER CAPITAL</b>					
<b>Capital Outlay:</b>					
050 4 4900 0001	Water Storage Tank	-	15,000	9,428	-
050 4 4900 0036	LAPLAWD Water Line Improvement	-	-	-	260,000
050 4 4900 0037	Water Treatment Plant Upgrade	8,396	40,000	10,000	41,000
050 4 4900 0039	Water Treatment Plant Equipment	9,063	-	-	-
050 4 4900 0040	Waterline Improvements	-	500,000	16,453	497,296
050 4 4900 0041	Meter Reader	-	-	-	14,000
050 4 4900 0050	GIS Data Recorder	-	-	-	16,000
Total Capital Outlay		17,458	555,000	35,881	828,296
Total Water Expenses		474,147	1,021,561	484,144	1,304,019



# **WATER FUND**

		Actual 2014	Budget 2015	Estimated 2015 Actual	Budget 2016
<b>Transfers:</b>					
050 4 4800 0001	Transfer to Equipment Fund	11,085	10,735	10,735	10,735
	<b>Total Transfers</b>	<b>11,085</b>	<b>10,735</b>	<b>10,735</b>	<b>10,735</b>
	<b>Total Water Expenses &amp; Transfers</b>	<b>485,232</b>	<b>1,032,296</b>	<b>494,879</b>	<b>1,314,754</b>
<b>Water Fund Beginning Fund Balance</b>		1,120,201	1,254,244	1,307,901	1,487,624
	<b>Revenues</b>	672,933	891,768	674,602	866,584
	<b>Expenses</b>	485,232	1,032,296	494,879	1,314,754
	<b>Water Fund Ending Fund Balance</b>	<b>1,307,901</b>	<b>1,113,716</b>	<b>1,487,624</b>	<b>1,039,455</b>
	<i>Assigned for Tank Recoating</i>	30,000	40,000	40,000	50,000
	<i>Assigned for Meters &amp; Radio Reads</i>	60,000	70,000	70,000	66,000
	<i>Assigned for Water Rights</i>	-	2,327	3,465	3,465
	<i>Assigned for Line Replacement and New Lines</i>	90,000	170,000	170,000	10,741
	<i>Assigned for Reservoir Expansion</i>	60,000	0	0	0
	<i>Assigned for Plant Expansion</i>	518,232	601,933	621,250	699,250
	<i>Assigned for Water Tank Expansion</i>	40,000	50,000	50,000	60,000
	<i>Assigned for Ditch Piping</i>	60,000	70,000	70,000	80,000
	<i>Assigned for Water Filter</i>	50,000	60,000	60,000	70,000
	<i>Unassigned fund balance</i>	399,669	49,456	402,909	(0)
	<b>Water Fund Ending Fund Balance</b>	<b>1,307,901</b>	<b>1,113,716</b>	<b>1,487,624</b>	<b>1,039,455</b>



---

## 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 to 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—\$127,040

Total Garbage Expenditures—\$127,040



---

## BUDGET NARRATIVE

---

### **V. Garbage Fund**

The 2016 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 2016 budget includes \$127,040 in revenues and \$127,040 in expenditures.

#### **A. Revenues**

##### **1. Charges for Services**

The 2016 Garbage Fund budget shows the majority of its revenues being collected in garbage fees. The budget amount to revenue in 2016 for this line item is \$120,782. The remainders of the revenues are collected thru clean up fees and interest earned.

#### **B. Expenditures**

##### **1. Salary and Benefits**

The 2016 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 \$5,074 for salaries and benefits.

##### **2. Operations**

The 2016 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 anticipated to cost \$119,682 for 2016.

##### **3. Administrative**

The only expenses in the administrative portion of the garbage fund budget for 2016 are office supplies and the garbage funds portion of the proposed computer support and maintenance and auditing contracts.

## GARBAGE FUND

		Actual 2014	Budget 2015	Estimated 2015 Actual	Budget 2016
<b>REVENUES</b>					
<b>Charges for Services:</b>					
060 3 3482 0100	Garbage Fees	120,571	120,183	122,565	126,400
060 3 3482 0150	Clean-Up Fees	781	780	556	600
	Total Charges for Services	121,351	120,963	123,121	127,000
<b>Miscellaneous:</b>					
060 3 3483 0361	Interest Income	38	39	40	40
	Total Miscellaneous	38	39	40	40
	<b>Total Garbage Fund Revenue</b>	<b>121,390</b>	<b>121,002</b>	<b>123,161</b>	<b>127,040</b>
<b>EXPENSES</b>					
<b>Salary &amp; Benefits:</b>					
060 4 4000 0000	Salaries & Benefits (Reclass)	(2)	-	-	-
060 4 4200 0111	Town Manager's Salary	907	938	938	966
060 4 4200 0112	Town Clerk's Salary	416	418	418	444
060 4 4200 0113	Finance Director's Salary	404	392	392	448
060 4 4200 0114	Admin Assistant's Salary	1,560	1,500	1,500	1,719
060 4 4200 0141	Unemployment Insurance	10	10	10	11
060 4 4200 0142	Worker's Compensation Insurance	-	-	-	107
060 4 4200 0143	Health Insurance	415	406	406	839
060 4 4200 0144	Medicare	45	47	47	52
060 4 4200 0145	PERA	442	445	445	490
060 4 4200 0355	Salary Adjustments	-	-	-	-
	Total Salary & Benefits	4,196	4,156	4,156	5,074
<b>Operations:</b>					
060 4 4300 0001	Waste Control Contract	110,029	114,957	114,957	119,682
060 4 4300 0003	Spring Clean Up	1,062	750	1,044	1,100
	Total Operations	111,091	115,707	116,001	120,782
<b>Administrative:</b>					
060 4 4324 0211	Office Supplies	332	330	349	394
060 4 4324 0220	Computer Support & Maintenance	508	700	651	675
060 4 4324 0526	Auditing	-	110	110	115
	Total Operations	840	1,140	1,110	1,184
	<b>Total Garbage Fund Expenses</b>	<b>116,127</b>	<b>121,003</b>	<b>121,268</b>	<b>127,040</b>
	<b>Total Garbage Fund Expenses and Transfers</b>	<b>116,127</b>	<b>121,003</b>	<b>121,268</b>	<b>127,040</b>
	<b>Garbage Fund Beginning Fund Balance</b>	<b>35,489</b>	<b>31,657</b>	<b>40,752</b>	<b>42,645</b>
	<b>Revenues</b>	<b>121,390</b>	<b>121,002</b>	<b>123,161</b>	<b>127,040</b>
	<b>Expenses</b>	<b>116,127</b>	<b>121,003</b>	<b>121,268</b>	<b>127,040</b>
	<b>Garbage Fund Ending Fund Balance</b>	<b>40,752</b>	<b>31,656</b>	<b>42,645</b>	<b>42,645</b>



---

## 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—\$1,649,000

Total Transportation Expenditures—\$4,725,000



---

## BUDGET NARRATIVE

---

### **VI. Transportation**

The 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 \$1,649,000 and the expenditures are \$4,725,000, with a significant spend down of fund balance for project costs.

#### ***A. Revenues***

##### **1. Interest**

There are three budgeted revenues for the 2016 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.

#### ***B. Expenditures***

##### **1. Street Repairs**

The 2016 transportation fund contains a \$25,000 budgeted expense for a repairs and maintenance. The largest budgeted expenditure is \$4,700,000 for replacement of the two bridges on Bayfield Parkway.

# TRANSPORTATION FUND

		Actual 2014	Budget 2015	Estimated 2015 Actual	Budget 2016
<b>REVENUES</b>					
<b>Transfers:</b>					
070 3 3444 0300	Transfer from General Fund	-	155,000	118,020	-
		-	155,000	118,020	-
<b>Grant:</b>					
070 3 3200 0001	Bridge Replacement Grant		1,386,000	-	1,386,000
070 3 3200 0002	TAP Grant		261,000	-	261,000
		-	1,647,000	-	1,647,000
<b>Interest:</b>					
070 3 3444 0361	Interest Income	4,151	2,500	2,800	2,000
		4,151	2,500	2,800	2,000
<b>Total Transportation Fund Revenues</b>		<b>4,151</b>	<b>1,804,500</b>	<b>120,820</b>	<b>1,649,000</b>
<b>EXPENSES</b>					
<b>Street Repairs:</b>					
070 4 4000 0001	Street Rehab Project	268	-	-	-
070 4 4000 0030	US 160 Access Control Plan	27,899	-	842	-
070 4 4000 0040	Repairs and Maintenance	1,337,365	180,000	137,233	25,000
	<b>Total Street Repairs</b>	<b>1,365,533</b>	<b>180,000</b>	<b>138,075</b>	<b>25,000</b>
<b>Bridge Repairs:</b>					
070 4 4100 0001	Bridge Replacement	289,245	5,018,134	319,308	4,700,000
		289,245	5,018,134	319,308	4,700,000
<b>Total Transportation Fund Expenses</b>		<b>1,654,777</b>	<b>5,198,134</b>	<b>457,383</b>	<b>4,725,000</b>
<b>Transportation Fund Beginning Balance</b>		<b>5,122,976</b>	<b>3,459,830</b>	<b>3,472,350</b>	<b>3,135,787</b>
<b>Revenues</b>		<b>4,151</b>	<b>1,804,500</b>	<b>120,820</b>	<b>1,649,000</b>
<b>Expenses</b>		<b>1,654,777</b>	<b>5,198,134</b>	<b>457,383</b>	<b>4,725,000</b>
<b>Transportation Fund Ending Balance</b>		<b>3,472,350</b>	<b>66,196</b>	<b>3,135,787</b>	<b>59,787</b>
Restricted Funds		3,472,350	66,196	3,135,787	59,787
<b>Ending Fund Balance</b>		<b>3,472,350</b>	<b>66,196</b>	<b>3,135,787</b>	<b>59,787</b>



---

## STREET FUND

---

The Street Fund was created in 2016 to house the voter approved 1% increase in Town Sales Tax revenues. The Street Fund contains additional revenues which have been earmarked for transportation related expenditures and which have traditionally been budgeted in the General Fund. Additionally, the fund will be supplemented in it's infancy with transfers from the General and Capital Improvement Funds. The expenses that were traditionally associated with Public works have been moved to this fund including salaries and benefits, operational, and administrative items as well as street costs and the Community Support cost of the Road Runner Transit System. This fund contains line items to account for their portion of the administrative services that are done on behalf of this fund as well as the portion of each employee's time that is spent working in this area.

### **Mission Statement:**

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

### **Budget Summary**

Total Street Fund Revenues—\$734,979

Total Street Fund Expenditures—\$398,992





---

## BUDGET NARRATIVE

---

### **VII. Streets**

The Street Fund is a new addition to the budget of the Town of Bayfield in 2016. The fund was created primarily to manage the revenues and expenditures of the streets and storm water infrastructure of the town and was begun with funds obtained by a 1% Town Sales Tax increase approved by the voters in November of 2015. The fund is presented with revenues and expenditures balanced. The anticipated amount of revenues plus other financing sources is \$734,979 and the expenditures are \$398,992.

#### ***A. Revenues***

##### **1. Taxes & Fees**

There are three segments of budgeted revenues for the 2016 street fund budget. The first is taxes and fees obtained from transportation related items such as Highway User Tax, Specific Ownership Tax, Natural Gas Franchise Fees, TV Franchise Fees, and County Road and Bridge Funds.

##### **2. License & Permits**

The license and permit revenues for the Street Fund are obtained thru Right of Way Fees and Overweight Vehicle Permits. This is a minimal revenue stream budgeted at \$2,500.

##### **3. Transfers**

Two transfers into the Street Fund in 2016 will make up a large portion of the starting revenues. The total is \$322,606 in the budget for 2016.

#### ***B. Expenditures***

##### **1. Wages & Benefits**

The 2016 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 Street Fund includes \$234,424 for salaries and benefits.

##### **2. Public Works Streets**

The 2016 budget includes funding for snow plow operations, street striping, signage, street lighting and general repairs and maintenance.



---

## BUDGET NARRATIVE

---

### **3. Public Works Operations**

The 2016 budget includes the street funds portion for fuel for vehicles, shop maintenance supplies & tools, welding supplies and equipment maintenance and repairs.

### **4. Administrative**

The street fund's portion of administrative costs for 2016 include \$10,000 in engineering fees and the portion of the street funds share of office supplies, postage, insurance and other operating costs.

### **5. Transit**

The 2016 budget includes community funding for the Road Runner Transit of \$8000.

### **6. Capital**

Capital projects include the share of a GIS Recorder, Landscaping and a Vehicle Lift totaling \$47,000 in one time expenses for the Street Fund in 2016

# STREET FUND

		Actual 2014	Budget 2015	Estimated 2015 Actual	Budget 2016
<b>REVENUES</b>					
<b>Taxes &amp; Fees:</b>					
071 3 3000 0005	City Sales Tax				286,886
071 3 3000 0020	Highway Users Tax				79,260
071 3 3000 0040	Specific Ownership Tax	18,311	17,881	18,236	18,000
071 3 3000 0050	Natural Gas Franchise Fee	-	-	-	10,000
071 3 3000 0055	TV Franchise Fee	-	-	-	3,500
071 3 3000 0070	County Road & Bridge Funds	-	-	-	12,227
<b>Total Taxes &amp; Fees</b>		<b>18,311</b>	<b>17,881</b>	<b>18,236</b>	<b>409,873</b>
<b>Licenses &amp; Permits:</b>					
071 3 3100 0021	Right of Way Fees				2,500
071 3 3100 0006	Overweight Vehicle Permits	-	-	-	100
<b>Total Licenses and Permits</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>2,500</b>
<b>Transfers:</b>					
071 3 3900 0014	Transfer from General	-	-	-	200,000
071 3 3900 0015	Transfer from Capital	-	-	-	122,606
<b>Total Transfers</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>322,606</b>
<b>Total Street Revenues</b>		<b>18,311</b>	<b>17,881</b>	<b>18,236</b>	<b>734,979</b>

## STREET FUND

		Actual 2014	Budget 2015	Estimated 2015 Actual	Budget 2016
<b>EXPENSES</b>					
<b>Wages &amp; Benefits:</b>					
071 4 4318 0110	Public Works Director's Salary	-	-	-	34,683
071 4 4318 0111	First PW Assistant's Salary	-	-	-	20,662
071 4 4318 0112	Second PW Assistant's Salary	-	-	-	14,879
071 4 4318 0113	Third PW Assistant's Salary	-	-	-	17,874
071 4 4318 0114	Fourth PW Assistant's Salary	-	-	-	18,009
071 4 4318 0117	Fifth PW Assistant's Salary	-	-	-	14,976
071 4 4318 0118	Sixth PW Assistant's Salary	-	-	-	16,246
071 4 4318 0121	Temporary Labor	-	-	-	2,000
071 4 4318 0125	Overtime	-	-	-	4,000
071 4 4318 0130	Town Manager's Salary	-	-	-	9,659
071 4 4318 0131	Town Clerk's Salary	-	-	-	4,436
071 4 4318 0132	Finance Director's Salary	-	-	-	4,478
071 4 4318 0133	Admin Assistant's Salary	-	-	-	1,719
071 4 4318 0141	Unemployment Insurance	-	-	-	473
071 4 4318 0142	Workers Compensation Insurance	-	-	-	7,583
071 4 4318 0143	Health Insurance	-	-	-	38,869
071 4 4318 0144	Medicare	-	-	-	2,285
071 4 4318 0145	PERA	-	-	-	21,594
Total Wages & Benefits		-	-	-	234,424
<b>Public Works Streets:</b>					
071 4 4319 0005	Street Lighting	-	-	-	18,400
071 4 4319 0006	Street Cleaning & Supplies	-	-	-	1,500
071 4 4319 0007	Street Repairs & Maintenance	-	-	-	4,000
071 4 4319 0008	Concrete Repairs & Maintenance	-	-	-	10,000
071 4 4319 0015	Traffic Services- Striping	-	-	-	2,400
071 4 4319 0016	Traffic Services - Signs	-	-	-	1,500
071 4 4319 0019	Banners	-	-	-	500
071 4 4319 0020	Snow & Ice Removal	-	-	-	8,000
071 4 4319 0025	Weed Control	-	-	-	2,000
Total Public Works Streets		-	-	-	48,300
<b>Public Works Operations:</b>					
071 4 4320 0231	Fuel	-	-	-	10,600
071 4 4320 0232	Shop Maint, Supplies & Tools	-	-	-	1,500
071 4 4320 0250	Welding Supplies	-	-	-	200
071 4 4320 0360	Equipment Maintenance & Repair	-	-	-	5,000
Total Public Works Operations		-	-	-	17,300

## STREET FUND

		Actual 2014	Budget 2015	Estimated 2015 Actual	Budget 2016
<b>Public Works Administrative:</b>					
071 4 4321 0211	Office Supplies	-	-	-	500
071 4 4321 0215	Postage	-	-	-	350
071 4 4321 0221	Travel, Training & Meetings	-	-	-	500
071 4 4321 0222	CDL Testing & Training	-	-	-	1,500
071 4 4321 0225	Uniform Allowance	-	-	-	2,500
071 4 4321 0228	Water & Sewer Charges	-	-	-	3,000
071 4 4321 0344	Natural Gas	-	-	-	2,500
071 4 4321 0345	Telephone	-	-	-	1,600
071 4 4321 0379	Electricity	-	-	-	3,800
071 4 4321 0382	Internet	-	-	-	828
071 4 4321 0383	Computer Support & Maintenance	-	-	-	4,650
071 4 4321 0942	Garbage Services	-	-	-	4,400
071 4 4321 0950	Engineering	-	-	-	10,000
071 4 4321 0960	Insurance	-	-	-	7,595
071 4 4321 0970	Road & Bridge Treasurer's Fee	-	-	-	245
Total Public Works Admin		-	-	-	43,967
<b>Transit:</b>					
071 4 4322 0100	Road Runner Transit	-	-	-	8,000
		-	-	-	8,000
Total Wages & Public Works Expenses		-	-	-	351,991
<b>STREET CAPITAL</b>					
<b>Capital Outlay:</b>					
071 4 4323 0023	GIS Data Recorder	-	-	-	14,500
071 4 4323 0024	Landscaping	-	-	-	26,000
071 4 4323 0025	Vehicle Lift	-	-	-	6,500
		-	-	-	47,000
Total Street Capital Expenses		-	-	-	398,991
<b>BEGINNING FUND BALANCE</b>		-	-	-	-
Revenues & Transfers In		-	-	-	734,979
Expenses & Transfers Out		-	-	-	398,992
<b>ENDING FUND BALANCE</b>		-	-	-	335,987



---

## 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—\$100,060

Total Conservation Trust Fund Expenditures—\$125,000



---

## BUDGET NARRATIVE

---

### **VIII. Conservation Trust Fund**

The 2016 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 2016 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 \$60.

#### ***B. Expenditures***

##### **1. Capital Expense**

There are two planned projects for 2016 including \$100,000 for a park planning effort in the Town of Bayfield and \$20,000 toward playing surface treatment and materials for the Joe Stephenson soccer and ball fields, which were constructed in part with conservation trust dollars.

## CONSERVATION TRUST FUND

		Actual 2014	Budget 2015	Estimated 2015 Actual	Budget 2016
<b>REVENUES</b>					
<b>Capital Revenue:</b>					
020 3 3100 0005	Lottery Funds	23,365	25,000	25,192	25,000
020 3 3100 0030	GO CO Planning Grant	-	75,000	-	75,000
020 3 3930 0361	Interest Income	66	62	70	60
Total Capital Revenue		23,430	100,062	25,262	100,060
<b>Total Conservation Trust Fund Revenue</b>		<b>23,430</b>	<b>100,062</b>	<b>25,262</b>	<b>100,060</b>
<b>EXPENSES</b>					
<b>Capital Expense:</b>					
020 4 4900 0010	Playing Surface Treatment & Materials	7,402	35,000	35,000	20,000
020 4 4900 0030	Go Co Planning Grant	-	100,000	-	100,000
020 4 4900 0040	Gosney Park Landscaping	-	-	-	5,000
Total Capital Expense		7,402	135,000	35,000	125,000
<b>Total Conservation Trust Fund Expenses</b>		<b>7,402</b>	<b>135,000</b>	<b>35,000</b>	<b>125,000</b>
<b>Conservation Trust Fund Beginning Fund Balance</b>		62,995	78,741	79,024	69,286
<b>Revenues</b>		23,430	100,062	25,262	100,060
<b>Expenses</b>		7,402	135,000	35,000	125,000
<b>Conservation Trust Fund Ending Fund Balance</b>		<b>79,024</b>	<b>43,803</b>	<b>69,286</b>	<b>44,346</b>
Restricted Funds		79,024	43,803	69,286	44,346
<b>Ending Fund Balance</b>		<b>79,024</b>	<b>43,803</b>	<b>69,286</b>	<b>44,346</b>





---

## 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—\$152,942

Total Special Improvement District Fund Expenditures—\$153,650



---

## BUDGET NARRATIVE

---

### **IX. Special Improvement District**

The 2016 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 expenses exceeding proposed revenues. The excess of expenses over revenue will be balanced with a proposed spend down of fund balance in the amount of \$708. The full bonds will be retired in 2020.

#### **A. Revenues**

##### **1. Debt Service Revenues**

The 2016 budget for the special improvement district fund contains all of its revenues within the header of debt service revenues. All of the proposed \$152,842 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 2016 that are only slightly varied from 2015. The principal payment for the bonds has decreased to \$125,000 with the interest payment decreasing to \$26,950 in 2016. The Town intends to pay off additional bonds in 2016 to advance the retirement of the debt.

---

**SID DEBT SERVICE FUND**

---

		Actual 2014	Budget 2015	Estimated 2015 Actual	Budget 2016
<b>REVENUES</b>					
<b>Debt Service Revenues:</b>					
011 3 3600 0001	Special Assessment	152,585	152,559	152,559	152,842
011 3 3600 0002	Interest Income	437	103	103	100
Total Debt Service Revenues		153,022	152,662	152,662	152,942
<b>EXPENSES</b>					
<b>Debt Service Fund Expenses:</b>					
011 4 4700 0100	Principal on Bonds (Pmt 16 of 20)	125,000	130,000	130,000	125,000
011 4 4700 0200	Interest on Bonds (Pmt 16 of 20)	39,600	34,100	34,100	26,950
011 4 4700 0300	Transaction Fees	1,699	1,650	1,698	1,700
Total Debt Service Expenses		166,299	165,750	165,798	153,650
<b>Beginning Fund Balance</b>		69,096	57,806	55,818	42,682
<b>Revenues</b>		153,022	152,662	152,662	152,942
<b>Expenses</b>		166,299	165,750	165,798	153,650
<b>Ending Fund Balance</b>		<b>55,818</b>	<b>44,718</b>	<b>42,682</b>	<b>41,974</b>
Restricted Funds		55,818	44,718	42,682	41,974
<b>Ending Fund Balance</b>		<b>55,818</b>	<b>44,718</b>	<b>42,682</b>	<b>41,974</b>



---

## 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—\$132,708

Total Equipment Replacement Fund Expenditures—\$45,000



---

## BUDGET NARRATIVE

---

### **X. Equipment Replacement Fund**

The 2016 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 2016 budget is presented with revenues exceeding expenditures by \$87,708.

#### ***A. Revenues***

##### **1. Transfers**

The 2016 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 2016 the transfers from the capital fund, the water fund, and the sewer fund make up the majority of the revenues at \$132,708.

#### ***B. Expenditures***

##### **1. Vehicles**

One vehicle purchases has been planned for in 2016 for the Parks & Recreation Department. The total budget is \$45,000 and will involve a new truck for use in the maintenance and upkeep of the parks.

##### **2. Equipment**

No equipment purchases are planned for in 2016.

## EQUIPMENT REPLACEMENT FUND

		Actual 2014	Budget 2015	Estimated 2015 Actual	Budget 2016
<b>REVENUES</b>					
<b>Transfers:</b>					
090 3 3900 0002	Transfer from Capital Fund	130,000	130,902	130,902	102,125
090 3 3900 0003	Transfer from Sewer Fund	15,836	19,518	19,518	19,518
090 3 3900 0004	Transfer from Water Fund	11,085	10,735	10,735	10,735
	<b>Total Transfers</b>	<b>156,921</b>	<b>161,155</b>	<b>161,155</b>	<b>132,378</b>
<b>Grants:</b>					
090 3 3910 0002	JAG Grant 29-JR-01-78-1 (Patrol Vehicle Portion)	-	-	40,000	-
	<b>Total Grants</b>	<b>-</b>	<b>-</b>	<b>40,000</b>	<b>-</b>
<b>Miscellaneous:</b>					
090 3 3920 0001	Sale of Used Vehicles	350	-	250	-
090 3 3920 0361	Interest Income	324	337	360	330
	<b>Total Miscellaneous</b>	<b>674</b>	<b>337</b>	<b>610</b>	<b>330</b>
	<b>Total Equipment Replacement Fund Revenue</b>	<b>674</b>	<b>337</b>	<b>201,765</b>	<b>132,708</b>
<b>EXPENSES</b>					
<b>Vehicles:</b>					
090 4 4900 0010	Plow Truck	607	-	-	-
090 4 4900 0015	Patrol Vehicle	44,858	-	-	-
090 4 4900 0016	JAG Grant 29-JR-01-78-1 (Patrol Vehicle Portion)	-	-	90,000	-
090 4 4900 0017	P&R Truck	-	-	-	45,000
	<b>Total Vehicles</b>	<b>45,465</b>	<b>-</b>	<b>90,000</b>	<b>45,000</b>
<b>Equipment:</b>					
090 4 4910 0030	P&R Mowers	-	-	-	-
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	-	-	-
	<b>Total Equipment</b>	<b>8,075</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total Equipment Replacement Fund Expenses</b>	<b>53,539</b>	<b>-</b>	<b>90,000</b>	<b>45,000</b>
<b>Equipment Replacement Fund Beginning Fund Balance</b>		<b>292,666</b>	<b>396,434</b>	<b>239,800</b>	<b>351,565</b>
<b>Revenues</b>		<b>674</b>	<b>337</b>	<b>201,765</b>	<b>132,708</b>
<b>Expenses</b>		<b>53,539</b>	<b>-</b>	<b>90,000</b>	<b>45,000</b>
<b>Equipment Replacement Fund Ending Fund Balance</b>		<b>239,800</b>	<b>396,771</b>	<b>351,565</b>	<b>439,273</b>
<b>Restricted Funds</b>		<b>239,800</b>	<b>396,771</b>	<b>351,565</b>	<b>439,273</b>
<b>Ending Fund Balance</b>		<b>239,800</b>	<b>396,771</b>	<b>351,565</b>	<b>439,273</b>



---

## 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. 346

### A RESOLUTION OF THE TOWN OF BAYFIELD, COLORADO, ADOPTING A BUDGET FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2016 AND ENDING ON THE LAST DAY OF DECEMBER 2016

**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 2016.
- 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 1st day of December, 2015.

**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	\$2,012,486
Capital Improvement Fund	\$481,343
Sewer Fund	\$911,889
Water Fund	\$1,314,754
Garbage Fund	\$127,040
Transportation Fund	\$4,725,000
Street Fund	\$398,992
Conservation Trust Fund	\$125,000
SID Debt Service Fund	\$153,650
Equipment Replacement Fund	\$45,000
Total	<u>\$10,295,154</u>

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

### GENERAL FUND

From Unappropriated Fund Balance	\$257,579.00
From Sources other than General Property Tax	\$1,550,007.00
From General Property Tax Levy	<u>\$204,936.00</u>
TOTAL GENERAL FUND	\$2,012,486.00

### CAPITAL IMPROVEMENT FUND

From Unappropriated Fund Balance	\$25,812.00
From Sources other than Sales Tax	\$168,645.00
From City Sales Tax	\$286,886.00
Transfers In	<u>\$0.00</u>
TOTAL CAPITAL IMPROVEMENT FUND	\$481,343.00

### SEWER FUND

From Unappropriated Fund Balance	(\$66,861.00)
From Sources other than Fees	\$740.00
From Fees	\$978,010.00
Transfers In	<u>\$0.00</u>
TOTAL SEWER FUND	\$911,889.00

**WATER FUND**

From Unappropriated Fund Balance	\$448,170.00
From Sources other than Fees	\$298,584.00
From Fees	\$568,000.00
<b>TOTAL WATER FUND</b>	<b>\$1,314,754.00</b>

**GARBAGE FUND**

From Unappropriated Fund Balance	\$0.00
From Sources other than Fees	\$640.00
From Fees	\$126,400.00
<b>TOTAL GARBAGE FUND</b>	<b>\$127,040.00</b>

**TRANSPORTATION FUND**

From Unappropriated Fund Balance	\$3,076,000.00
Transfers In	\$0.00
From Sources other than Transfers	\$1,649,000.00
<b>TOTAL TRANSPORTATION FUND</b>	<b>\$4,725,000.00</b>

**STREET FUND**

From Unappropriated Fund Balance	(\$336,095.00)
From Sources other than Sales Tax	\$125,595.00
From City Sales Tax	\$286,886.00
Transfers In	\$322,606.00
<b>TOTAL STREET FUND</b>	<b>\$398,992.00</b>

**CONSERVATION TRUST**

From Unappropriated Fund Balance	\$25,000.00
From Sources other than Lottery Funds	\$75,060.00
From Lottery Funds	\$25,000.00
<b>TOTAL CONSERVATION TRUST FUND</b>	<b>\$125,000.00</b>

**SID (DEBT SERVICE) FUND**

From Unappropriated Fund Balance	\$708.00
From Sources other than Special Assessments	\$100.00
From Special Assessments	\$152,842.00
<b>TOTAL SID (DEBT SERVICE) FUND</b>	<b>\$153,650.00</b>

**EQUIPMENT REPLACEMENT FUND**

From Unappropriated Fund Balance	(\$87,708.00)
From Sources other than Transfers In	\$330.00
From Transfers In	\$132,378.00
<b>TOTAL EQUIPMENT REPLACEMENT FUND</b>	<b>\$45,000.00</b>

## RESOLUTION NO. 347

### A RESOLUTION OF THE TOWN OF BAYFIELD, COLORADO, TO SET THE MILL LEVY FOR THE YEAR 2016 TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE 2016 BUDGET YEAR

**WHEREAS**, the Board of Trustees of the Town of Bayfield has adopted the annual 2016 budget in accordance with the Local Government Budget Law, on December 1st, 2015; 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 2016 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 2016.
- 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 15<sup>th</sup> day of December, 2015.

**MAYOR:**

  
Dr. Rick K. Smith

*Attest:*

  
Kathleen Cathcart, Town Clerk



## ORDINANCE NO. 392

**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 2016 BUDGET YEAR.**

**WHEREAS**, the Town of Bayfield adopted a Budget for the year 2016 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 2016 Budget year:

GENERAL FUND	\$2,012,486
CAPITAL IMPROVEMENT FUND	\$481,343
SEWER FUND	\$911,889
WATER FUND	\$1,314,754
GARBAGE FUND	\$127,040
TRANSPORTATION FUND	\$4,725,000
STREET FUND	\$398,992
CONSERVATION TRUST FUND	\$125,000
SID DEBT SERVICE FUND	\$153,650
EQUIPMENT REPLACEMENT FUND	\$45,000

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 1st day of December, 2015.

**Mayor:**

  
Dr. Rick K. Smith

*Attest:*

  
Kathleen S. Cathcart, Town Clerk

**CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments**TO: County Commissioners<sup>1</sup> of La Plata County, Colorado.

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

Hereby officially certifies the following mills  
 to be levied against the taxing entity's GROSS \$ 34,443,050  
 assessed valuation of: (GROSS<sup>iv</sup> assessed valuation, Line 2 of the Certification of Valuation Form DLG 57<sup>v</sup>)

Note: If the assessor certified a NET assessed valuation  
 (AV) different than the GROSS AV due to a Tax  
 Increment Financing (TIF) Area<sup>vi</sup> the tax levies must be \$ 34,443,050  
 calculated using the NET AV. The taxing entity's total (NET<sup>vii</sup> assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)  
 property tax revenue will be derived from the mill levy  
 multiplied against the NET assessed valuation of:

Submitted: 12/02/2015 for budget/fiscal year 2016.  
 (not later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY <sup>2</sup>	REVENUE <sup>2</sup>
1. General Operating Expenses <sup>viii</sup>	<u>5.950</u> mills	\$ <u>204936.00</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction <sup>ix</sup>	< > mills	\$ < >
<b>SUBTOTAL FOR GENERAL OPERATING:</b>	<u>5.950</u> mills	\$ <u>204936.00</u>
3. General Obligation Bonds and Interest <sup>x</sup>	_____ mills	\$ _____
4. Contractual Obligations <sup>xi</sup>	_____ mills	\$ _____
5. Capital Expenditures <sup>xii</sup>	_____ mills	\$ _____
6. Refunds/Abatements <sup>xiii</sup>	_____ mills	\$ _____
7. Other <sup>xiv</sup> (specify): _____	_____ mills	\$ _____
	_____ mills	\$ _____
<b>TOTAL:</b> [Sum of General Operating Subtotal and Lines 3 to 7]	<u>5.950</u> mills	\$ <u>204936.00</u>

Contact person: \_\_\_\_\_ Daytime  
 (print) Erin Dunavant phone: (970)884-9544  
 Signed: Erin Dunavant 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.

<sup>1</sup> 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.

<sup>2</sup> Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG 57 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 2016**

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:	2016	<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): Toshiba Photocopier

Date(s) of Lease-Purchase Agreement(s): 9/10/13

	<u>Year</u>	<u>Amount</u>
Total amount to be expended for all Non-Real Property Lease Purchase Agreements in Budget Year:	2016	\$1304.40
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:		\$6,848.10

Does the agreement include renewal options? Yes \_\_\_ No x  
If yes, describe:

**AMENDED CERTIFICATION OF VALUATION BY  
LA PLATA COUNTY ASSESSOR**New Tax Entity ☐

Date 12/01/2015

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 **2015**

1.	PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	1.	\$	\$33,495,180
2.	CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION: ‡	2.	\$	\$34,443,050
3.	LESS TOTAL TIF AREA INCREMENTS, IF ANY:	3.	\$	\$0
4.	CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	4.	\$	\$34,443,050
5.	NEW CONSTRUCTION: *	5.	\$	\$262,890
6.	INCREASED PRODUCTION OF PRODUCING MINE: ≈	6.	\$	\$0
7.	ANNEXATIONS/INCLUSIONS:	7.	\$	\$0
8.	PREVIOUSLY EXEMPT FEDERAL PROPERTY: ≈	8.	\$	\$19,670
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.	\$	\$164.33

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

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

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

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

**USE FOR 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 **2015**

1.	CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: ¶	1.	\$	\$257,609,980
<b>ADDITIONS TO TAXABLE REAL PROPERTY</b>				
2.	CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: *	2.	\$	\$3,035,420
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	7.	\$	\$0

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.):

**DELETIONS FROM TAXABLE REAL PROPERTY**

8.	DESTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS:	8.	\$	\$6,500
9.	DISCONNECTIONS/EXCLUSIONS:	9.	\$	\$0
10.	PREVIOUSLY TAXABLE PROPERTY:	10.	\$	\$118,720

¶ 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 2016**

I, Erin Dunavant, Finance Director, certify that the attached document is a true and accurate copy of the adopted 2016 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 15, 2016