

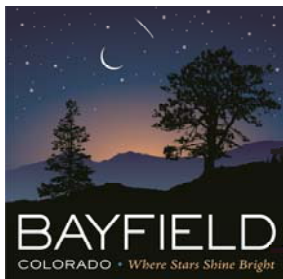


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**Annual Budget**  
**Fiscal Year Ending December 31, 2017**

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**Board of Trustees**  
**Matthew Salka, Mayor**  
**Michelle Nelson, Mayor Pro-Tem**  
**Kristen Dallison**  
**James Sanders**  
**Matthew Nyberg**  
**Rachel Davenport**  
**Kelly Polites**



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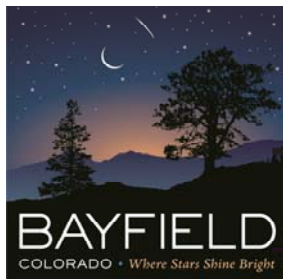
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## BUDGET MESSAGE

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The adoption of the 2017 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.

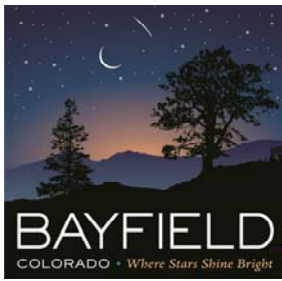
### **Budget Highlights**

The 2017 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		\$2,287,517
Capital Improvement Fund		\$449,987
Sewer Fund		\$885,746
Water Fund		\$827,528
Garbage Fund		\$131,206
Transportation Fund		\$5,170,867
Street		\$370,732
Conservation Trust Fund		\$145,000
SID Debt Service Fund		\$147,600
Equipment Replacement Fund		\$140,000
Total		\$10,556,183

The budgeted revenues in the General Fund include a 4.5% increase over the 2016 Budget primarily due to proposed grants for a comprehensive plan and for municipal intern. The General Fund budget includes a flat forecast in county shared sales tax, and slight decrease in Town sales tax collections for 2017 in comparison to estimated 2016 actual amounts. Property tax revenue includes a 3% decrease based on the appraised values for the 2016 appraisal period. Property is assessed and revalued every two years. These three major sources of revenue account for 72% of the revenues in the General Fund. There are five grant revenues included in the 2017 Budget; three of which have already been approved including a JAG Grant for the fourth year of the School Resource Officer for \$31,968, \$20,845 for a CDOT DUI/Seatbelt grant, and \$11,250 for a Department of Local Affairs (DOLA) Energy and Mineral Impact Assistance Grants for Implementation of a Downtown project. The 2017 Budget also includes \$21,000 toward a Department of Local Affairs “Best and Brightest” Intern grant, and \$50,000 for anticipation of an Energy and Mineral Impact Assistance grant for update of the 2006 Comprehensive Plan.



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## BUDGET MESSAGE

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On the expenditure side, the General Fund budget includes continuation of the School Resource Officer (SRO) in the Bayfield Marshal's Office, which is partially funded (70%) 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, 2016 – September 30, 2017. The Bayfield School District pays for one-half the personnel costs for the position not covered by the grant. The grant requires the Town to continue funding the position for a minimum of one year after the grant expires. The 2017 General Fund budget, therefore, includes an additional \$17,500 toward a reserve, which the Town has completed over the four year grant period; with the intent of accumulating \$70,000 as a preponderance of caution to ensure funds were available when the SRO grant expired. The General Fund also includes expenditures for a Municipal Intern, which would be partially funded by the Department of Local Affairs through its "Best and Brightest" Internship Program.

The 2017 Budget includes an 8% increase in employee health insurance costs. In consultation with the Town's health insurance broker, the best option for the Town was to change the health insurance effective date to December 1, 2016 ensuring the Town can continue to provide the same health insurance coverage to employees in 2017, without an absorbent increase. General liability insurance increased a modest 3%. Workers compensation insurance actually decreased 26%, primarily based on the expiration of losses improving the experience modification rating.

The Budget includes a 2.5% budgeted salary adjustment for merit increases ranging from 1 - 2.5%. The Budget also includes funding community organizations, other than Know your Dough, at requested amounts.

The General Fund includes \$100,000 for an Update/Rewrite of the Town's Comprehensive Plan. The budget anticipates a \$50,000 Energy and Mineral Impact Assistance grant from DOLA for partial funding, with the remaining \$50,000 coming from General Fund reserves. Additionally, the 2017 Budget includes a spend down of \$5,000 in reserves for landscaping improvements to Town Hall and \$11,250 for the Town's match toward the Wayfinding Planning and Design Project. The largest item in the General Fund is the transfer of funds to the Transportation Fund for the Bridge Replacement project. Other significant expenses include dispatch, information technology, building official, and legal services.

The 2017 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. The debt service on the Town Hall is scheduled for retirement in 2017. There is also \$20,000 budget for Town Hall which includes the placement of security glass for reception areas.

In the Sewer Fund, the budget includes an expenditure of \$343,165 in debt service for the wastewater treatment plant loan, \$36,547 for the infiltration loan from the Colorado Water Resource and Power Development Authority (CWRPDA) \$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; \$10,000 for installation of SCADA alarms, \$12,000 for flow meters for Gem Village and Roadside Park; \$15,611 for property and general liability insurance, and a \$41,957 transfer back to the General Fund for loans for the decommissioning of the wastewater lagoons and a sewer camera. No new user rates are proposed with current rate set at \$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, \$25,000 for continued water rights adjudication, \$18,697 for annual debt service, \$40,000 for treatment chemicals, and \$6,244 for property and general liability insurance. The budget includes \$260,000 as a projected expense to participate in the extension of the



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## BUDGET MESSAGE

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LAPLAWD water line west of Bayfield in the Town's service area, \$55,000 for replacement of media in the existing water filters and \$2,500 for security cameras. The budget includes a significant reduction in fund balance primarily from participation in the LAPLAWD water line extension and filter media replacement. The budget also includes setting aside money for future projects including meters and radio reads, water rights, plant expansion, water tank expansion, and ditch piping. The budget includes 25% of the personnel costs for personnel for the public works department. No new water user rates are proposed.

The Garbage Fund budget includes \$131,540 in annual revenues and \$131,206 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 2017.

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 \$5,170,867 for the twin bridge replacement project. 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 likely be depleted. The 2017 Budget also include a \$388,568 transfer from the General Fund to assist in the bridge replacement project.

The Street Fund was established in accordance with Ordinance 391 approved by the Board of Trustees on September 1, 2015. The budget includes revenues legally marked for road and street maintenance including the portion of the State Highway User Tax proceeds and the portion of the County Road & Bridge Property Tax, 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. Finally, the Severance Tax and Federal Mineral Leasing revenues are being placed in the Capital Improvement Fund, but transferred to the Street Fund for 2017. Expenses include the Public Works Department's portion of street expense that traditionally were housed in the General Fund, that portion equates to 45% of the personnel costs, a portion of the administration expense typically at 10%, and \$5,000 for engineering. The street maintenance project currently proposed is a crack seal project at \$40,000. Until the Bridge Project is underway and nearing completion, 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.

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 2017 budget for the Conservation Trust Fund includes \$80,000 in expenditures for a Park, Open Space, and Trails Master Plan and \$40,000 for Joe Stephenson and River Bank Parcel Site Specific Planning. The budget includes \$60,000 in Energy and Mineral Impact Assistance grant funding, which was awarded in September of 2016. The budget also includes \$10,000 for playing surface treatment and materials, \$5,000 for Gosney Park landscaping and \$10,000 toward a prospective Park Library GOCO project.

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.



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## BUDGET MESSAGE

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The Equipment Replacement Fund includes proposed expenditures for vehicles and equipment. The Marshal's Office was awarded \$25,000 in a JAG grant to assist in replacement of one vehicles. The budget includes \$50,000 for one outfitted police vehicle. The budget also includes the purchase of a replacement parks and recreation vehicle and public works vehicle. Revenues are derived from other funds through transfers.

### Outlook

The nation's economic condition is often unsettling and developing a budget for 2017 based on the current economic climate is challenging. The Town of Bayfield asked the voters for a 1% sale tax increase to help fund the streets and storm water maintenance and improvements and 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 has begun to accumulate collections and will be a tremendous help toward the future maintenance of the Town's infrastructure. Additionally, the 2017 Budget includes the last lease payment on the Town Hall which has included over \$250,000 annually in

payments. The retirement of the Town Hall Lease Purchase Agreement will further assist in providing funds for street and storm water maintenance.

The Town is in relatively stable financial position, which affords the Town the opportunity to continue to provide current levels of service. Although the 2017 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 have increased in 2016, but are not anticipated to continue to climb as there appears to be some slowing in retail activity in La Plata County. The Town sales tax collections also increased in 2016; however, that is due to the additional 1.0% sales tax that took effect January 1, 2016. If not for the additional 1.0% sales tax, the Town's sales tax trended downward in 2016. The Town does however anticipate a new retail opportunity in 2017, but the project is still conceptual and may only cannibalize existing retail sales.

Development has not returned to the pace of the early 2000's, but there has been significant positive growth in the single family residential market. 2016 commercial construction activity was slow with construction of one new warehouse in the Bayfield Business Center. Tailwinds Nutrition continues to experience exponential growth in manufacture of a growing sports drink product for endurance athletes; Mexican Tile Design has also experienced significant growth with on-line sales.

Better broadband connection is now a possibility with the installation of a fiber optic backbone in the Town of Bayfield. The Town in coordination with the La Plata Archuleta Water District now has a new \$7 Million Water Treatment Facility and completed a water line replacement project on Mesa Avenue.

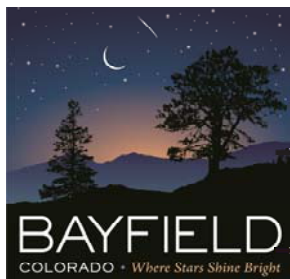
As evident in the 2017 Budget, the Town continues to spend significant resources in effort to address infrastructure needs. For 2017 the Town will begin replacing the twin bridges on the southwest end of town; replace water filter media in the existing water treatment plant; complete a park, open space, trail and recreation plan; complete a wayfinding signage plan, continue street maintenance to prolong the life of the streets; and participate in the extension of a water line to Gem Village.

The 2017 Budget is prepared to assist the Town in providing the necessary services required of a municipality.

Sincerely,

Chris S. La May





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## OVERVIEW OF FUNDS

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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.



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## SUMMARY OF DEBT BY FUND

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### 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: \$343,165

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: \$13,574

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

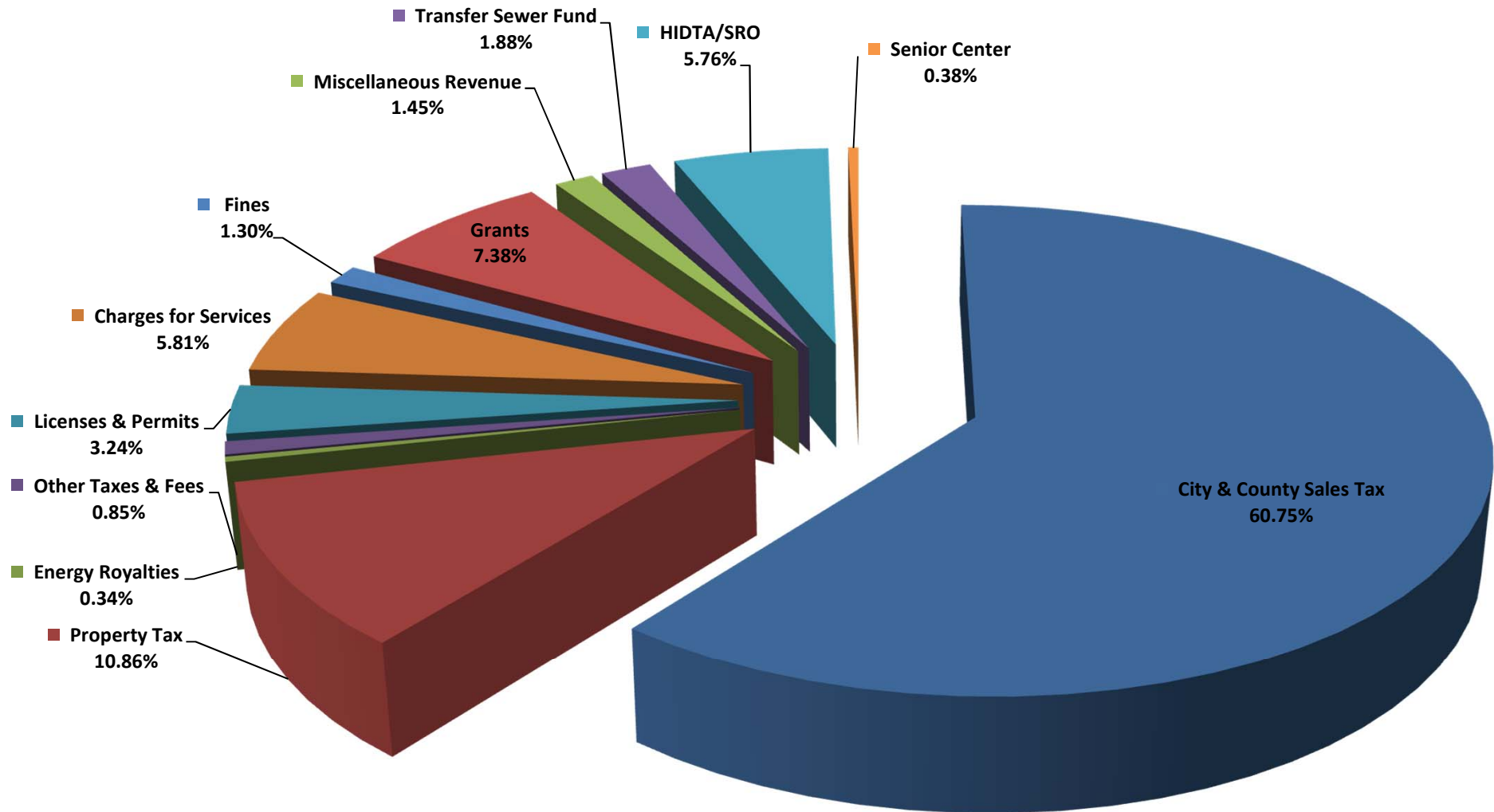
### Special Improvement District (SID)

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: \$145,325

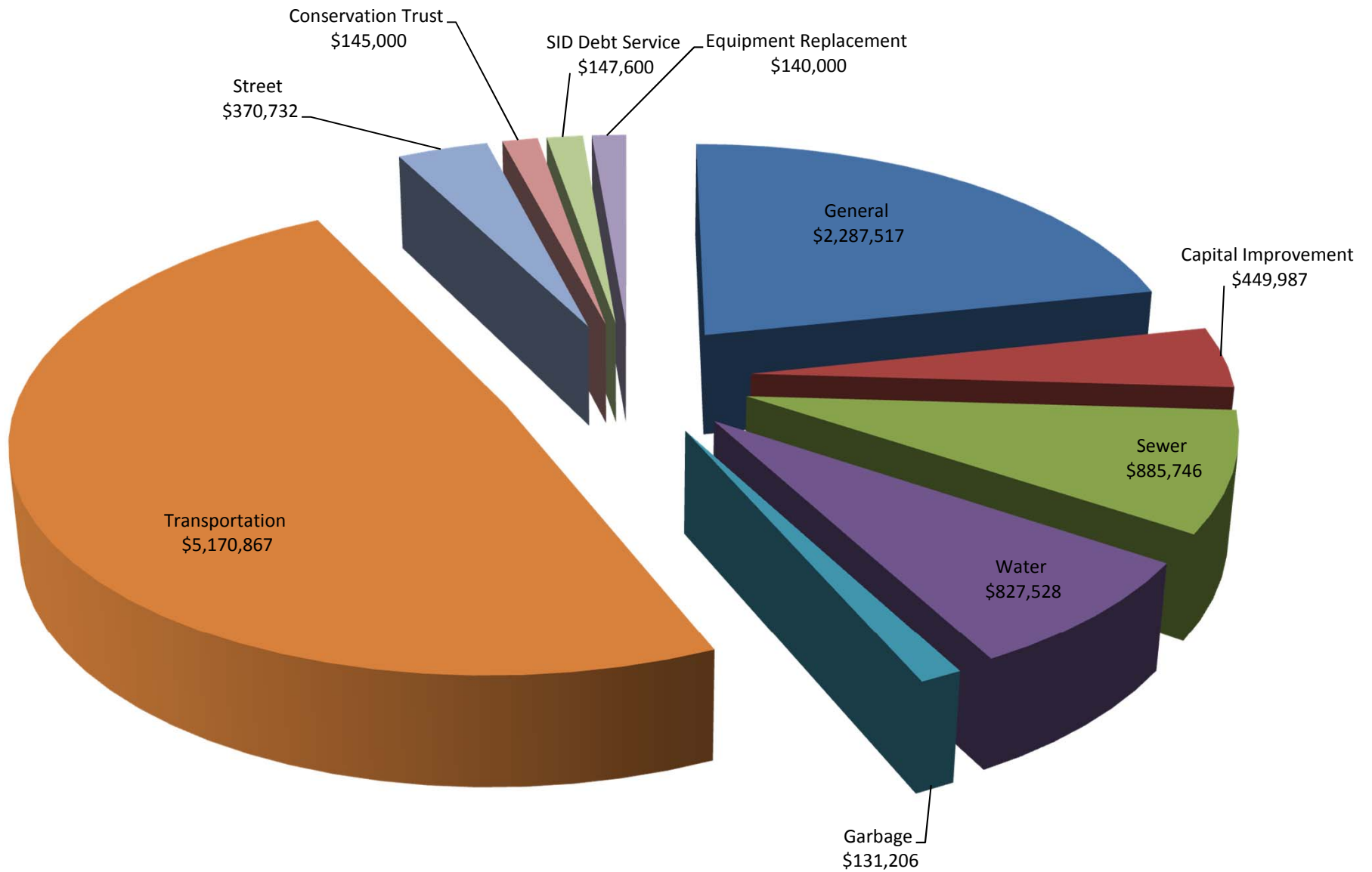


General Fund 010	Capital Improvement 040	Sewer 030	Water 050	Garbage 060	Trans- portation 070	Streets 071	Conservation Trust 020	SID Debt Service 011	Equipment Replacement 090	Total All Funds
1,411,873	478,116	320,875	1,120,201	35,489	3,472,350		79,024	55,818	396,721	7,370,467
200,412	-	-	-	-	-		-	-	-	200,412
1,774,978	341,312	1,179,470	743,514	123,761	120,628		24,054	152,836	161,774	4,622,327
3,387,263	819,428	1,500,345	1,863,715	159,250	3,592,978		103,078	208,654	558,495	12,193,206
2,010,090	484,988	588,382	397,963	120,402	432,447		13,539	149,423	13,871	4,211,105
1,377,173	334,440	911,963	1,465,752	38,848	3,160,531		89,539	59,231	544,624	7,982,101
3,387,263 - 5.950	819,428 -	1,500,345	1,863,715 -	159,250 -	3,592,978 -		103,078 -	208,654 -	558,495	12,193,206
1,377,173	334,440	911,963	1,465,753	38,848	3,160,531	0	89,539	59,232	544,624	7,982,103
204,936	-	-	-	-	-		-	-	-	204,936
1,577,297	701,852	1,064,863	985,775	127,395	2,244	654,662	31,118	153,230	172,738	5,471,174
3,159,406	1,036,292	1,976,826	2,451,528	166,243	3,162,775	654,662	120,657	212,462	717,362	13,658,213
1,905,516	888,511	893,584	1,178,091	124,733	28,476	357,215	-	152,436	124,120	5,652,682
1,253,890	147,781	1,083,242	1,273,437	41,510	3,134,299	297,447	120,657	60,026	593,242	8,005,531
3,159,406 - 5.950	1,036,292 -	1,976,826	2,451,528 -	166,243 -	3,162,775 -	654,662	120,657 -	212,462 -	717,362	13,658,213
1,253,890	147,781	1,083,242	1,273,437	41,510	3,134,299	297,447	120,657	60,026	593,242	8,005,531
198,824	-	-	-	-	-		-	-	-	198,824
1,632,375	377,584	982,293	650,378	131,540	2,036,568	453,541	90,070	148,425	157,748	6,660,522
3,085,089	525,365	2,065,535	1,923,815	173,050	5,170,867	750,988	210,727	208,451	750,990	14,864,877
2,287,517	449,987	885,746	827,528	131,206	5,170,867	370,732	145,000	147,600	140,000	10,556,183
797,572	75,378	1,179,789	1,096,287	41,844	-	380,256	65,727	60,851	610,990	4,308,694
3,085,089 - 5.950	525,365 -	2,065,535	1,923,815 -	173,050 -	5,170,867 -	750,988	210,727 -	208,451 -	750,990 -	14,864,877

## Town of Bayfield 2017 General Fund Revenues



## Town of Bayfield 2017 Expenses by Fund





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## GENERAL FUND

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### 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—\$1,831,199

Total General Fund Expenses & Transfers Out—\$2,287,517



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## GENERAL GOVERNMENT & ADMINISTRATION

### *General Fund*

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### **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 — \$624,852



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## BUDGET NARRATIVE

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### **I. General Fund**

The 2017 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 2017 budget includes \$1,831,199 in revenues and transfers in and \$2,287,517 in expenditures, with a proposed \$456,318 spend down of fund balance. The General Fund budget includes continued funding of one half of the School Resource Officer (SRO). Other items of note are expenditures for a Municipal Intern which is partially funded by the Department of local affairs. The budget includes a flat forecast in the county shared sales tax revenues and an minimal decrease in the Town sales tax collections in comparison to 2016 actual collections.

#### **A. Revenues**

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

The 2017 Budget includes an anticipated 4.5% increase in revenues and other financing sources. Based on the December 1, 2016 Certified Valuation information provided by the County Assessor, the Town will experience a 3% decrease in property tax revenues. The budget also includes a flat forecast in the County shared sales tax and a slight decrease in the Town sales tax from the 2016 actual 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 solidified developments in 2017.

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

The 2017 Budget includes \$89,000 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 2017 Budget includes a 7% 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 2017.





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## BUDGET NARRATIVE

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

The budget includes a 4.5% increase in charges for services, primarily driven by an increase in anticipated youth participation and VIN inspection services. There has been a steady increase in participation in the youth soccer program, as well as an increase in the need for VIN services at the local office. The revenues in the last few years for facility rentals, concession stand revenues, and other youth and adult programs remain steady.

### **5. Senior Center**

The budget includes a forecasted increase of \$2,377 in revenues for the Senior Center in 2017. This increase is related to the continued increase in usage of the Senior Center for after hours rentals. No monies from grants have been budgeted.

### **6. Fines**

The 2017 budget includes a \$4,400 decrease in revenue in court fines and traffic surcharges as reflected in the actual dollars collected in recent years.

### **7. Grants**

The budget for 2017 includes a \$47,221 Bureau of Justice Assistance JAG grant for the fourth year of employment of a School Resource Officer in the Bayfield Marshal's Office. The budget also includes grant revenue for Marshal's Office CDOT/DUI and Seat belt enforcement. Two additional grants are included in the 2017 budget, A DOLA Energy Impact grant to aid in development of a comprehensive plan (\$50,000) and a DOLA "Best and Brightest" Intern grant (\$21,000). Finally the Town has received a third DOLA Energy and Mineral Impact Assistance Grant for the Implementation of a Downtown project.

### **8. Miscellaneous**

The 2017 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 2017 shows increases primarily related to the increase in interest the Town is receiving in monies that are being saved for future use. Money that is received for the food bank is specifically earmarked for those purposes.

### **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 2017 decommissioning payment is budgeted at \$21,139 and the camera payment is budgeted at \$13,308.



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## BUDGET NARRATIVE

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

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

The 2017 budget shows an increase in expenses for the general government accounts. Significant expenditures include \$16,200 for the new Intern position, \$45,824 for the General Funds portion of the Liability/Property Insurance, \$26,250 for the Town Building Inspection services, \$107,203 for planning and zoning, \$25,000 for the Town's attorney services, \$43,345 for the Town's portion of two grants and \$35,000 for computer support and maintenance.

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

Public Safety expenditures in the 2017 budget reflect a 8.2% increase over the 2016 Budget. Significant expenditures include \$90,000 for emergency dispatch services, \$46,379 for the 4th year of the School Resource Officer's salary, \$12,000 for computer support and maintenance, \$12,700 for fuel, \$10,900 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 2.7% decrease from the 2016 budget. The 2017 Budget includes \$18,000 in the Supplies-Park Maintenance line item to purchase much needed fertilizer for all of the park fields as well additional tools needed for day to day operations. In addition, there is a decrease in several other line items as needs are currently being met at an appropriate level.

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

The Senior Center expenses for the 2017 budget increased minimally. 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 three 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 2015	Budget 2016	Estimated 2016 Actual	Budget 2017
<b>REVENUES</b>					
<b>Taxes &amp; Fees:</b>					
010 3 3000 0001	County Sales Tax	845,357	821,667	845,629	846,469
010 3 3000 0005	City Sales Tax	278,556	286,886	261,842	265,969
010 3 3000 0010	Property Tax	200,412	204,936	204,936	198,824
010 3 3000 0015	Property Taxes Delinquent	119	50	50	50
010 3 3000 0020	Highway Users Tax	83,424	-	-	-
010 3 3000 0025	Severance Tax	129,276	-	-	-
010 3 3000 0030	Federal Mineral Leasing	40,297	-	-	-
010 3 3000 0035	BP Royalties	8,313	9,000	6,157	6,150
010 3 3000 0040	Specific Ownership Tax	18,589	-	-	-
010 3 3000 0045	Cigarette Tax	4,886	4,700	4,527	4,530
010 3 3000 0050	Natural Gas Franchise Fee	9,957	-	-	-
010 3 3000 0055	TV Franchise Fee	3,148	-	-	-
010 3 3000 0060	Motor Vehicle Reg 602	4,608	4,500	4,560	4,560
010 3 3000 0065	Motor Vehicle Reg 603	6,390	6,200	6,467	6,472
010 3 3000 0070	County Road & Bridge Funds	11,612	-	-	-
Total Taxes & Fees		1,644,943	1,337,939	1,334,168	1,333,024
<b>Intergovernmental Revenue:</b>					
010 3 3050 0005	HIDTA	77,080	77,447	77,450	89,000
010 3 3050 0006	Federal Marshal's Overtime Reimbursement	-	-	-	-
010 3 3050 0007	School Resource Officer MOU Contribution	5,705	7,100	7,100	16,510
Total Intergovernmental Revenue		82,785	84,547	84,550	105,510
<b>Licenses &amp; Permits:</b>					
010 3 3100 0005	Building Permits	43,312	35,000	35,000	36,000
010 3 3100 0006	Overweight Vehicle Permits	2,350	-	-	-
010 3 3100 0010	Business Licenses	15,590	16,000	15,845	15,850
010 3 3100 0015	Liquor Licenses	1,361	1,000	1,281	1,280
010 3 3100 0020	Development Fees	3,326	3,300	14,000	6,000
010 3 3100 0021	Right of Way Fees	3,498	-	-	-
010 3 3100 0025	Reimbursement Fees	(5,000)	-	-	-
010 3 3100 0030	Dog Licenses	195	135	195	200
Total Licenses and Permits		64,632	55,435	66,321	59,330
<b>Charges for Services:</b>					
010 3 3200 0001	Court Costs	2,484	3,400	1,000	1,025
010 3 3200 0005	NSF Checks	175	200	80	100
010 3 3200 0010	Mosquito Control Fee	14,207	14,000	14,400	14,400
010 3 3200 0015	County Utility Fees Received	3,749	3,500	4,000	4,000
010 3 3200 0020	Indoor Soccer	3,968	2,291	2,700	2,700
010 3 3200 0025	Co-Ed Volleyball	4,300	4,300	2,180	2,180
010 3 3200 0030	Co-Ed Softball	4,800	4,800	4,400	4,400
010 3 3200 0035	Men's Softball	6,750	6,750	6,575	6,575
010 3 3200 0040	Women's Softball	400	-	-	-
010 3 3200 0043	Yoga	2,958	3,000	2,917	2,920
010 3 3200 0050	Recreation Center Fees	340	300	180	180
010 3 3200 0055	Youth Basketball	5,880	5,400	5,880	5,880
010 3 3200 0060	Youth Flag Football	2,415	2,415	2,415	2,420
010 3 3200 0065	Youth Soccer	15,222	18,220	19,535	20,000
010 3 3200 0070	Youth Volleyball	2,205	2,200	2,625	2,625
010 3 3200 0075	Youth Sponsorships	5,610	5,700	5,000	5,000

# GENERAL FUND

		Actual 2015	Budget 2016	Estimated 2016 Actual	Budget 2017
<b>Charges for Services:</b>					
010 3 3200 0080	4th of July	10,703	6,000	11,270	11,300
010 3 3200 0085	Concession Stand	1,249	2,500	750	750
010 3 3200 0090	Facility Use Rentals	4,210	5,000	4,095	4,100
010 3 3200 0095	Field Space Rental	375	150	625	375
010 3 3200 0110	Spring Festival	2,950	3,000	1,895	2,000
010 3 3200 0200	VIN Inspections	9,940	8,736	11,880	11,800
010 3 3200 0225	Fiber Lease	-	-	5,971	1,440
010 3 3200 0250	Services Performed	235	-	313	300
Total Charges for Services		105,126	101,862	110,686	106,470
<b>Fines:</b>					
010 3 3300 0001	Court Fines	19,356	25,000	18,974	20,000
010 3 3300 0005	Traffic Surcharge	3,170	3,200	3,756	3,800
Total Fines and Forfeitures		22,526	28,200	22,730	23,800
<b>Grants:</b>					
010 3 3400 0040	Post Training Backfill Grant	-	1,000	-	-
010 3 3400 0050	CDOT DUI/Seatbelt Grant	10,148	8,000	15,000	20,845
010 3 3400 0058	JAG Grant SRO Yr 3 - 2015-DJ-15-008675	11,153	47,221	47,221	-
010 3 3400 0059	JAG Grant SRO Yr 4 - 2015-DJ-15-008675	-	-	-	31,988
010 3 3400 0070	Downtown Colorado Inc Grant (DOLA)	2,800	6,200	5,507	-
010 3 3400 0071	Downtown Implementation Grant (DOLA)	-	16,875	15,187	11,250
010 3 3400 0072	Comp Plan (DOLA) - Energy Impact	-	-	-	50,000
010 3 3400 0073	DOLA Intern	-	-	-	21,000
Total Grants		24,101	79,296	82,915	135,083
<b>Miscellaneous:</b>					
010 3 3600 0001	Food Bank Donations	2,671	3,000	600	1,000
010 3 3600 0002	Marshal Scholarship Fund Donations	159	500	3,396	3,200
010 3 3600 0005	Interest Income	10,117	600	9,159	9,160
010 3 3600 0015	Miscellaneous Income	1,009	3,300	6,427	1,000
010 3 3600 0025	Miscellaneous Income (P&R)	8	-	-	-
010 3 3600 0030	Marshal Miscellaneous Revenue	6,746	6,000	4,230	4,300
010 3 3600 0036	Interest Income Marshal Scholarship	6	4	15	15
010 3 3600 0040	DOJ - Asset Forfeiture	2,865	2,000	2,000	2,800
010 3 3600 0045	Fuel Tax Rebate	1,667	3,300	3,112	3,100
010 3 3600 0060	Downtown Contribution	-	-	2,000	2,000
Total Miscellaneous		25,248	18,704	30,939	26,575
<b>Senior Citizen Center:</b>					
010 3 3700 0020	Senior Center Rental Fees	4,147	1,640	4,380	4,200
010 3 3700 0026	Senior Center Contributions	1,528	1,865	1,300	1,200
010 3 3700 0030	Senior Center Activities	-	-	1,200	1,200
010 3 3700 0032	Watch Your Step Program	355	-	366	360
Total Senior Citizen Center		6,030	3,505	7,246	6,960
<b>General Fund Operating Revenues</b>		<b>1,975,390</b>	<b>1,709,488</b>	<b>1,739,555</b>	<b>1,796,752</b>
<b>Transfers:</b>					
010 3 3900 0030	Transfer from Sewer (Decommissioning Loan)	-	28,838	28,838	21,139
010 3 3900 0031	Transfer from Sewer (Camera)	-	13,840	13,840	13,308
Total Transfers		-	42,678	42,678	34,447
<b>General Fund Operating Revenues &amp; Transfers</b>		<b>1,975,390</b>	<b>1,752,166</b>	<b>1,782,233</b>	<b>1,831,199</b>

## GENERAL FUND

		Actual 2015	Budget 2016	Estimated 2016 Actual	Budget 2017
<b>GENERAL GOVERNMENT EXPENSES</b>					
<b>Town Board:</b>					
010 4 4111 0142	Workers Compensation Insurance	115	158	158	117
010 4 4111 0144	Medicare	70	139	139	139
010 4 4111 0145	PERA	1,195	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	70	80	-	29
010 4 4111 0205	Town Board Meetings	1,355	1,200	1,200	1,350
010 4 4111 0208	Ordinances & Proceedings	1,433	2,000	2,000	2,000
010 4 4111 0221	Training, Travel & Meetings	1,461	2,500	2,500	2,500
010 4 4111 0225	Membership Dues	3,538	3,500	3,633	3,600
Total Town Board		18,836	20,492	20,545	20,650
<b>Town Manager's Office:</b>					
010 4 4131 0100	Town Manager's Vehicle	3,899	3,900	3,900	3,900
010 4 4131 0111	Town Manager's Salary	59,818	52,158	52,158	55,065
010 4 4131 0141	Unemployment Insurance	180	156	156	214
010 4 4131 0142	Workers Compensation Insurance	272	229	229	188
010 4 4131 0143	Health Insurance	9,454	7,146	7,146	15,360
010 4 4131 0144	Medicare	911	756	756	1,033
010 4 4131 0145	PERA	8,222	7,146	7,146	9,763
010 4 4131 0146	Membership Dues	825	1,000	797	850
010 4 4131 0221	Training, Travel & Meetings	1,547	2,000	2,000	2,000
010 4 4131 0345	Telephone	626	624	629	630
010 4 4131 0350	Personnel Relations	795	500	500	500
010 4 4131 0355	Intern Position	-	60,674	-	16,200
Total Town Manager		86,548	136,289	75,417	105,704
<b>Planning &amp; Development:</b>					
010 4 4135 0015	Planning & Zoning	3,594	2,000	18,000	107,203
010 4 4135 0016	Postage	690	645	450	420
010 4 4135 0020	Building Inspector	28,659	25,000	30,000	26,250
010 4 4135 0355	Engineering	11,941	-	5,000	3,000
010 4 4135 0365	Economic Development	-	5,000	700	3,500
010 4 4135 0370	Downtown Development	12,664	13,335	12,000	2,000
Total Planning & Development		57,548	45,980	66,150	142,373
<b>Town Clerk &amp; Finance:</b>					
010 4 4151 0111	Town Clerk's Salary	27,133	23,957	23,957	26,278
010 4 4151 0112	Finance Director's Salary	34,604	30,901	30,901	31,669
010 4 4151 0113	Admin Assistant's Salary	4,780	3,437	3,437	3,523
010 4 4151 0141	Unemployment Insurance	200	175	175	184
010 4 4151 0142	Workers Compensation Insurance	260	535	535	439
010 4 4151 0143	Health Insurance	10,298	10,255	10,255	11,947
010 4 4151 0144	Medicare	950	845	845	891
010 4 4151 0145	PERA	9,133	7,986	7,986	8,421
010 4 4151 0211	Office Supplies	8,689	9,000	9,000	8,500
010 4 4151 0220	Membership Dues	367	800	375	400
010 4 4151 0221	Training, Travel & Meetings	434	3,000	300	3,000
Total Town Clerk & Finance		96,847	90,891	87,766	95,253
<b>Elections:</b>					
010 4 4155 0001	Elections	935	1,500	705	1,000
Total Elections		935	1,500	705	1,000

## GENERAL FUND

		Actual 2015	Budget 2016	Estimated 2016 Actual	Budget 2017
<b>Municipal:</b>					
010 4 4160 0001	Municipal Court	-	150	-	-
010 4 4160 0005	Municipal Judge	6,600	7,200	7,200	7,200
Total Municipal		6,600	7,350	7,200	7,200
<b>Administrative:</b>					
010 4 4165 0231	Fuel	-	60	-	-
010 4 4165 0240	Administrative Vehicle	-	100	-	-
010 4 4165 0250	Photocopier	2,829	3,250	2,100	2,000
010 4 4165 0332	Advertising	4,380	3,000	3,000	2,000
010 4 4165 0354	Auditing	3,190	3,335	5,018	5,000
010 4 4165 0381	Postage	1,935	2,000	2,346	1,700
010 4 4165 0513	Insurance	53,577	44,559	45,932	45,824
010 4 4165 0525	Attorney	28,375	28,600	25,000	25,000
010 4 4165 0610	Uniform Allowance	739	750	750	750
Total Administrative		95,025	85,654	84,146	82,274
<b>Town Hall:</b>					
010 4 4170 0228	Water & Sewer Charges	3,404	4,200	5,484	4,500
010 4 4170 0344	Natural Gas	2,750	3,800	3,800	3,800
010 4 4170 0345	Telephone	809	360	818	820
010 4 4170 0346	Security System Telephone Line	3,252	3,250	3,557	3,325
010 4 4170 0379	Electricity	13,896	18,200	17,425	17,500
010 4 4170 0382	Internet	1,711	1,800	1,711	1,710
010 4 4170 0385	Building Maintenance	7,358	7,500	7,500	7,500
Total Town Hall		33,181	39,110	40,295	39,155
<b>Information Technology:</b>					
010 4 4175 0001	Computer Support & Maintenance	36,989	32,150	34,545	35,000
010 4 4175 0005	Website	364	410	335	380
010 4 4175 0010	Computer Equipment	6,421	40,000	3,637	1,000
010 4 4175 0015	Fiber Lease Hook-Up	-	-	-	-
Total Information Technology		43,775	72,560	38,517	36,380
<b>Non-Departmental:</b>					
010 4 4180 0010	Pre-Employment Testing	780	310	100	100
010 4 4180 0015	Direct Deposit Payroll Fees	260	265	260	260
010 4 4180 0016	NSF Fees	50	45	60	50
010 4 4180 0020	Mosquito Control	2,930	5,700	3,000	5,000
010 4 4180 0030	Property Tax Treasurer's Fee	3,975	4,099	4,099	3,976
010 4 4180 0050	Property Tax Abatements	-	240	30	50
010 4 4180 0140	Comp Time Buy Out	634	-	7,722	-
010 4 4180 0141	Comp Time Buy Out Unemployment	2	-	6	-
010 4 4180 0144	Comp Buy Out Medicare	9	-	26	-
Total Non-Departmental		8,639	10,659	7,549	9,436
<b>Grants:</b>					
010 4 4185 0014	CDOT DUI/ Seatbelt Grant	11,180	8,000	15,000	20,845
010 4 4185 0016	Post Training Backfill Grant	-	1,000	-	-
010 4 4185 0017	Downtown Implementation	300	22,500	23,000	22,500
Total Grants		11,480	31,500	38,000	43,345



## GENERAL FUND

		Actual 2015	Budget 2016	Estimated 2016 Actual	Budget 2017
<b>Community Funding:</b>					
010 4 4188 0010	Road Runner Transit	8,000	-	-	-
010 4 4188 0015	Regional Housing Alliance	14,283	14,283	14,283	2,622
010 4 4188 0019	La Plata Homes Fund				9,040
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	5,000	5,000	5,000
010 4 4188 0030	SW Transportation Dues	341	341	341	341
010 4 4188 0045	Region 9 Economic Development	962	1,838	1,838	1,216
010 4 4188 0046	Small Business Development	-	-	-	622
010 4 4188 0051	Project Merry Christmas	-	-	-	1,000
010 4 4188 0055	Bayfield Family Center	2,500	5,000	5,000	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	7,263	7,263	6,940
010 4 4188 0078	Four Corners Film Office	500	500	-	-
010 4 4188 0079	Pine River Heritage Society	-	500	500	-
Total Community Funding		45,738	45,025	44,525	42,081
<b>Miscellaneous:</b>					
010 4 4195 0779	Miscellaneous Expense	93	-	229	-
010 4 4195 0781	GIS Data Recorder	-	5,300	5,300	-
Total Miscellaneous		93	5,300	5,529	-
<b>Total General Government Expenses &amp; Transfers</b>		<b>505,245</b>	<b>592,310</b>	<b>516,344</b>	<b>624,852</b>



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## PUBLIC SAFETY

*General Fund*

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### 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 the 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—\$860,165

## GENERAL FUND

		Actual 2015	Budget 2016	Estimated 2016 Actual	Budget 2017
<b>PUBLIC SAFETY EXPENSES</b>					
<b>Public Safety Wages &amp; Benefits:</b>					
010 4 4211 0001	Marshal's Salary	72,431	76,739	76,739	78,657
010 4 4211 0020	Investigator's Salary	57,361	56,227	56,227	57,628
010 4 4211 0002	Corporal Salary	52,117	52,938	52,938	54,262
010 4 4211 0003	Corporal Salary	52,166	52,938	52,938	54,262
010 4 4211 0004	Deputy's Salary	34,912	45,237	45,237	45,987
010 4 4211 0005	Deputy's Salary	45,794	46,252	46,252	47,410
010 4 4211 0006	Deputy's Salary	45,526	46,605	46,605	47,762
010 4 4211 0007	Deputy's Salary (SRO)	44,623	45,237	45,237	46,379
010 4 4211 0017	Marshal's Secretary's Salary	12,407	15,548	15,548	30,546
010 4 4211 0018	Holiday Pay & Comp Time	5,257	7,000	7,000	7,000
010 4 4211 0125	Overtime	-	2,000	2,000	2,000
010 4 4211 0141	Unemployment Insurance	1,307	1,298	1,298	1,389
010 4 4211 0142	Workers Compensation Insurance	21,996	21,482	21,982	15,874
010 4 4211 0143	Health Insurance	92,308	96,881	96,881	129,347
010 4 4211 0144	Medicare	6,125	6,272	6,272	6,712
010 4 4211 0145	PERA	1,703	2,130	2,130	2,444
010 4 4211 0146	FPPA	32,125	33,359	33,359	34,588
010 4 4211 0148	FPPA D & D	5,220	5,421	5,421	5,621
Total Public Safety Wages & Benefits		583,377	613,564	614,064	667,867
<b>Public Safety Operations:</b>					
010 4 4212 0225	Uniform Allowance	7,388	3,500	3,500	5,000
010 4 4212 0226	Shooting Supplies	4,419	2,000	3,635	4,000
010 4 4212 0228	Detox (Axis Health)	3,761	3,543	3,543	3,706
010 4 4212 0231	Fuel	17,669	18,000	12,800	12,700
010 4 4212 0233	Parts Inventory	1,868	3,000	1,237	3,000
010 4 4212 0239	Tires	3,613	2,600	2,600	2,600
010 4 4212 0316	Dispatch Services	76,836	77,000	93,322	90,000
010 4 4212 0340	Computer Support & Maintenance	12,278	11,372	12,714	12,000
010 4 4212 0360	Equipment Maintenance	4,576	6,000	5,016	5,020
010 4 4212 0362	Communications Maintenance	80	800	963	1,000
010 4 4212 0391	Chemical Analysis	643	1,400	60	900
010 4 4212 0394	Impound Fees	855	500	3,025	580
010 4 4212 0397	Marshal Scholarship Fund	1,005	1,000	1,000	1,000
010 4 4212 0398	Equipment Purchase/Replacement	1,216	2,000	2,000	3,700
010 4 4212 0450	Lexipol	4,038	4,100	3,267	3,267
Total Public Safety Operations		140,245	136,815	148,682	148,473
<b>Public Safety Admin:</b>					
010 4 4213 0211	Office Supplies	6,935	5,000	5,000	6,000
010 4 4213 0215	Postage	1,166	1,300	870	825
010 4 4213 0220	Membership Dues		-	-	800
010 4 4213 0221	Training, Travel & Meetings	1,434	2,500	3,500	1,700
010 4 4213 0332	Advertising	720	200	303	300
010 4 4213 0345	Telephone	11,146	10,800	10,914	10,900
010 4 4213 0382	Internet	1,441	1,300	1,270	1,300
Total Public Safety Admin		22,840	21,100	21,856	21,825

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**GENERAL FUND**

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		Actual 2015	Budget 2016	Estimated 2016 Actual	Budget 2017
<b>Public Safety Capital Outlay:</b>					
010 4 4215 0005	Communications Equipment	70	1,000	-	1,000
010 4 4215 0010	EFORCE	27,121	2,968	-	-
Total Public Safety Capital Outlay		27,191	3,968	-	1,000
<b>Public Safety Miscellaneous:</b>					
010 4 4295 0700	SRO Grant Set Aside	-	17,500	17,500	17,500
010 4 4295 0710	DOJ - Asset Forfeiture	1,253	1,000	1,000	2,500
010 4 4295 0720	La Plata County Mounted Patrol	-	500	500	500
010 4 4295 0781	Miscellaneous Expense (PS)	2,710	500	3,017	500
Total Public Safety Miscellaneous		3,963	19,500	22,017	21,000
Total Public Safety Expenses		777,616	794,947	806,619	860,165



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## **PUBLIC WORKS**

*General Fund*

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### **Public Works Department**

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

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

### **Mission Statement:**

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

### **Budget Summary**

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

## GENERAL FUND

		Actual 2015	Budget 2016	Estimated 2016 Actual	Budget 2017
<b>PUBLIC WORKS EXPENSES</b>					
<b>Public Works Wages &amp; Benefits:</b>					
010 4 4318 0110	Public Works Director's Salary	33,032	-	-	-
010 4 4318 0111	First PW Assistant's Salary	17,812	-	-	-
010 4 4318 0112	Second PW Assistant's Salary	7,460	-	-	-
010 4 4318 0113	Third PW Assistant's Salary	15,420	-	-	-
010 4 4318 0116	Fourth PW Assistant's Salary	16,024	-	-	-
010 4 4318 0117	Fifth PW Assistant's Salary	13,310	-	-	-
010 4 4318 0118	Sixth PW Assistant's Salary	14,035	-	-	-
010 4 4318 0121	Temporary Labor	1,291	-	-	-
010 4 4318 0125	Overtime	3,453	-	-	-
010 4 4318 0141	Unemployment Insurance	404	-	-	-
010 4 4318 0142	Workers Compensation Insurance	10,076	-	-	-
010 4 4318 0143	Health Insurance	27,646	-	-	-
010 4 4318 0144	Medicare	1,886	-	-	-
010 4 4318 0145	PERA	18,425	-	-	-
Total Public Works Wages & Benefits		180,275	-	-	-
<b>Public Works Streets:</b>					
010 4 4319 0005	Street Lighting	16,315	-	-	-
010 4 4319 0006	Street Cleaning & Supplies	1,112	-	-	-
010 4 4319 0007	Street Repairs & Maintenance	6,675	-	-	-
010 4 4319 0015	Traffic Services- Striping	1,807	-	-	-
010 4 4319 0016	Traffic Services - Signs	788	-	-	-
010 4 4319 0019	Banners	91	-	-	-
010 4 4319 0020	Snow & Ice Removal	6,925	-	-	-
010 4 4319 0024	Landscaping	11,976	-	-	-
010 4 4319 0025	Weed Control	1,800	-	-	-
Total Public Works Streets		47,490	-	-	-
<b>Public Works Operations:</b>					
010 4 4320 0231	Fuel	6,911	-	-	-
010 4 4320 0232	Shop Maint, Supplies & Tools	2,179	-	-	-
010 4 4320 0250	Welding Supplies	21	-	-	-
010 4 4320 0360	Equipment Maintenance & Repair	4,367	-	-	-
Total Public Works Operations		13,478	-	-	-
<b>Public Works Administrative:</b>					
010 4 4321 0211	Office Supplies	598	-	-	-
010 4 4321 0215	Postage	295	-	-	-
010 4 4321 0221	Travel, Training & Meetings	193	-	-	-
010 4 4321 0222	CDL Testing & Training	2,172	-	-	-
010 4 4321 0225	Uniform Allowance	2,478	-	-	-
010 4 4321 0228	Water & Sewer Charges	2,748	-	-	-
010 4 4321 0344	Natural Gas	2,593	-	-	-
010 4 4321 0345	Telephone	1,517	-	-	-
010 4 4321 0379	Electricity	3,197	-	-	-
010 4 4321 0382	Internet	828	-	-	-
010 4 4321 0383	Computer Support & Maintenance	6,139	-	-	-
010 4 4321 0942	Garbage Services	3,774	-	-	-
Total Public Works Admin		26,532	-	-	-
<b>Total Public Works Expenses</b>		<b>267,774</b>	-	-	-





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## **PARKS & RECREATION**

*General Fund*

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### **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—\$412,624

## GENERAL FUND

		Actual 2015	Budget 2016	Estimated 2016 Actual	Budget 2017
<b>PARKS &amp; RECREATION OPERATING EXPENSES</b>					
<b>Wages &amp; Benefits</b>					
010 4 4400 0111	Director's Salary	55,174	58,342	58,342	59,365
010 4 4400 0112	Program Coordinator 1	30,567	37,468	37,468	38,853
010 4 4400 0131	Parks Worker's Salary	11,472	33,064	-	23,500
010 4 4400 0114	Seasonal Employees Wages	34,111	23,500	35,000	33,891
010 4 4400 0141	Unemployment Insurance	395	457	440	467
010 4 4400 0142	Workers Compensation Insurance	5,036	10,473	10,473	7,739
010 4 4400 0143	Health Insurance	20,211	31,237	20,426	28,492
010 4 4400 0144	Medicare	1,875	2,209	2,090	2,256
010 4 4400 0145	PERA	17,972	20,875	20,068	21,318
Total Wages & Benefits		176,813	217,625	184,307	215,882
<b>Adult Sports &amp; Athletics:</b>					
010 4 4410 0401	Indoor Soccer	444	350	475	475
010 4 4410 0405	Co-Ed Volleyball	730	750	468	730
010 4 4410 0410	Co-Ed Softball	1,730	1,000	1,123	1,200
010 4 4410 0415	Men's Softball	1,288	2,500	536	2,500
010 4 4410 0420	Women's Softball	400	1,000	27	500
010 4 4410 0423	Yoga	-	250	-	250
Total Adult Sports & Athletics		4,592	5,850	2,629	5,655
<b>Youth Sports &amp; Athletics:</b>					
010 4 4420 0001	Youth Basketball	1,124	500	1,142	1,150
010 4 4420 0002	Youth Flag Football	492	450	228	500
010 4 4420 0003	Youth Soccer	2,155	2000	3,835	3,900
010 4 4420 0004	Youth Volleyball	67	200	321	350
010 4 4420 0010	Lego Robotics	-	1092	-	-
010 4 4420 0015	Recreation Sponsorship	620	550	590	600
010 4 4420 0020	Youth T-Shirts	6,975	5500	7,000	6,000
Total Youth Sports & Athletics		11,433	10,292	13,116	12,500
<b>Park Expenses:</b>					
010 4 4430 0220	Supplies - Park Maintenance	8,380	22,500	22,500	18,000
010 4 4430 0223	Garbage Services	-	-	-	1,375
010 4 4430 0228	Water & Sewer	8,857	10,400	8,146	8,800
010 4 4430 0231	Fuel	3,473	6,000	2,256	3,400
010 4 4430 0233	Portapot Services	4,596	6,000	4,408	4,500
010 4 4430 0235	Tree Removal	-	5,000	5,000	5,000
010 4 4430 0360	Equipment Maintenance	6,717	7,160	3,568	5,000
010 4 4430 0379	Electricity	6,603	5,200	7,212	7,000
010 4 4430 0380	Natural Gas	578	833	563	580
010 4 4430 0385	Equipment Rental	3,497	3,000	3,404	3,500
Total Park Expenses		42,701	66,093	57,057	57,155
<b>Special Events:</b>					
010 4 4440 0005	Spring Festival	4,240	3,300	3,956	4,400
010 4 4440 0015	Fireworks	8,000	6,000	6,000	6,000
010 4 4440 0016	4th of July	5,273	5,000	3,550	5,500
010 4 4440 0020	Old Fashioned Christmas	1,584	1,750	1,750	1,900
Total Special Events		19,097	16,050	15,256	17,800

## GENERAL FUND

		Actual 2015	Budget 2016	Estimated 2016 Actual	Budget 2017
<b>Senior Citizen Center:</b>					
010 4 4450 0001	Senior's Activities	-	-	600	900
010 4 4450 0006	Tuesday Group	(64)	-	-	-
010 4 4450 0111	Senior Coordinator's Salary	31,050	31,893	31,893	32,470
010 4 4450 0141	Unemployment Insurance	93	96	96	97
010 4 4450 0143	Health Insurance	4,852	5,560	5,560	5,953
010 4 4450 0144	Medicare	440	462	462	471
010 4 4450 0145	PERA	4,265	4,369	4,369	4,448
010 4 4450 0211	Office Supplies - Senior Center	252	400	260	300
010 4 4450 0221	Training, Travel & Meetings - Senior Center	-	50	-	100
010 4 4450 0223	Garbage Services - Senior Center	1,314	1,350	1,355	1,355
010 4 4450 0228	Water & Sewer Charges - Senior Center	1,754	3,300	2,148	2,150
010 4 4450 0344	Natural Gas - Senior Center	3,276	2,400	3,192	3,190
010 4 4450 0345	Telephone - Senior Center	1,223	2,256	1,256	1,256
010 4 4450 0366	Building Maintenance - Senior Center	6,239	6,465	15,000	6,400
010 4 4450 0379	Electricity - Senior Center	786	3,750	3,541	3,500
010 4 4450 0513	Insurance - Senior Center	3,880	3,924	4,114	4,139
010 4 4450 0550	BP Donation Expenditures	470	1,000	-	1,000
Total Senior Center		59,832	67,275	73,846	67,730
<b>Food Bank:</b>					
010 4 4460 0001	Food Bank	2,692	3,000	644	1,000
Total Food Bank		2,692	3,000	644	1,000
<b>Administrative:</b>					
010 4 4470 0211	Office Supplies	1,070	1,200	1,200	1,200
010 4 4470 0220	Membership Dues	649	1,200	650	1,200
010 4 4470 0221	Training, Travel & Meetings	6	2,500	1,500	2,500
010 4 4470 0225	Uniform Allowance	1,023	1,200	1,200	1,000
010 4 4470 0332	Advertising	204	500	205	500
010 4 4470 0345	Telephone	1,438	1,600	1,014	1,500
010 4 4470 0346	Internet	497	1,097	497	500
010 4 4470 0381	Postage	645	600	570	580
010 4 4470 0410	Background Checks	629	1,500	900	1,200
010 4 4470 0513	Insurance	2,987	3,038	3,054	3,122
010 4 4470 0520	Midschool Lease	6,600	6,600	6,600	6,600
Total Administrative		15,748	21,035	17,390	19,902
<b>Miscellaneous:</b>					
010 4 4480 0005	Recreation Center	49	200	-	200
010 4 4480 0010	Concession Stand	1,209	1,500	2,000	1,700
Total Miscellaneous		1,258	1,700	2,000	1,900
<b>Parks:</b>					
010 4 4491 0001	Park Improvements	5,961	15,000	15,000	13,100
Total Capital Expenses		5,961	15,000	15,000	13,100
<b>Total Parks &amp; Recreation Operating Expenses</b>		<b>340,127</b>	<b>423,920</b>	<b>381,245</b>	<b>412,624</b>

# GENERAL FUND

## POLICE PENSION FUND EXPENSES

### Police Pension Fund Expenses:

		Actual 2015	Budget 2016	Estimated 2016 Actual	Budget 2017
010 4 4500 0100	Pension Paid to Recipient	1,308	1,308	1,308	1,308
	<b>Total Police Pension Expenses</b>	<b>1,308</b>	<b>1,308</b>	<b>1,308</b>	<b>1,308</b>
<b>Transfers:</b>					
010 4 4512 0756	Transfer to Transportation	118,020	-	-	388,568
010 4 4512 0757	Transfer to Street Fund		200,000	200,000	-
	<b>Total Transfers</b>	<b>118,020</b>	<b>200,000</b>	<b>200,000</b>	<b>388,568</b>
	<b>Total General Fund Expenditures &amp; Transfers</b>	<b>2,010,090</b>	<b>2,012,485</b>	<b>1,905,516</b>	<b>2,287,517</b>
	<b>BEGINNING FUND BALANCE</b>	1,411,873	1,302,936	1,377,172	1,253,899
	<b>Revenues &amp; Transfers In</b>	1,975,390	1,752,166	1,782,233	1,831,199
	<b>Expenses &amp; Transfers Out</b>	2,010,090	2,012,485	1,905,516	2,287,517
	<b>ENDING FUND BALANCE</b>	1,377,172	1,042,617	1,253,889	797,572
	Assigned for Food Bank	2,482	2,482	2,482	2,482
	Assigned for Senior Center BP Donation	4,114	4,114	4,114	3,144
	Assigned for Marshal Scholarship Program	2,880	2,880	3,382	3,382
	Assigned for Daily Incarceration Fees	2,000	2,000	2,000	2,000
	Assigned for SRO Position Match	35,000	52,500	52,500	69,550
	Assigned for DOJ Asset Forfeiture	-	1,000	3,578	3,578
	Restricted for Wetland Maintenance & Monitoring	-	50,000	-	10,000
	Non spendable (loan to sewer/inventory)	425,919	459,694	425,919	425,919
	<b>TABOR Reserve (3% of Expenditures)</b>	76,606	60,375	57,165	68,626
	<b>Unallocated Operating Reserve</b>	828,171	458,572	706,327	218,891
	<b>TOTAL ENDING FUND BALANCE</b>	<b>1,377,172</b>	<b>1,042,617</b>	<b>1,253,889</b>	<b>797,572</b>



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## CAPITAL IMPROVEMENT FUND

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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 2017, 33% of city sales tax revenue is committed to this fund.

### **Budget Summary**

Total Revenues —\$377,584

Total Expenditures—\$449,987



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## BUDGET NARRATIVE

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

The 2017 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 2017 budget includes \$377,584 in revenues and \$449,987 in expenditures, which includes a spend down of fund balance of \$72,403 to help pay the final payment on the Town Hall debt service and transfer to the equipment replacement and street funds.

#### **A. Revenues**

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

The 2017 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 \$325,969 in 2017.

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

Charges for Services in the 2017 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 2017 Budget shows no funds in the grants portion of the Capital Improvement Fund for this year.

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

The 2017 Budget accounts for \$6,400 in revenues for interest income in the Capital Improvement Budget.

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

No transfers are planned for in the 2016 budget.

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

The 2017 Budget includes Parks Facility Impact Fees budgeted at \$4,080 and minimal interest at \$491.





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## BUDGET NARRATIVE

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

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

The 2017 Budget includes \$20,000 for the purchase of bullet proof glass for the reception windows of both the Administrative and Marshal's office in an attempt to ensure the safety of staff.

#### **2. Property**

The 2017 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 2017 is the annual payment of \$267,862 for the lease purchase financing of Town Hall construction. This is the final year of this payment.

#### **5. Transfer**

There are two transfers in 2017 from the Capital Improvement Fund. They will be \$102,125 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 continued establishment and to provide for street, sidewalk, and storm drainage repairs.

## CAPITAL IMPROVEMENT FUND

		Actual 2015	Budget 2016	Estimated 2016 Actual	Budget 2017
<b>REVENUES</b>					
<b>Taxes:</b>					
040 3 3900 0001	City Sales Tax	278,556	286,886	242,059	265,969
040 3 3900 0003	Severance Tax	-	82,606	33,964	30,000
040 3 3900 0004	Federal Mineral Leasing	-	40,000	58,317	30,000
	<b>Total Taxes</b>	<b>278,556</b>	<b>409,492</b>	<b>334,341</b>	<b>325,969</b>
<b>Grants:</b>					
040 3 3910 0026	DOLA Grant Park Shop	3,889	-	-	-
040 3 3910 0036	GO CO Grant Park Land Acquisition	9,635	-	304,662	-
	<b>Total Grants</b>	<b>13,524</b>	<b>-</b>	<b>304,662</b>	<b>-</b>
<b>Charges for Services:</b>					
040 3 3920 0001	County Lease Payment	38,311	39,460	39,460	40,644
	<b>Total Charges for Services</b>	<b>38,311</b>	<b>39,460</b>	<b>39,460</b>	<b>40,644</b>
<b>Miscellaneous:</b>					
040 3 3930 0010	Miscellaneous Income	-	-	3,758	-
040 3 3930 0361	Interest Income	2,039	1,100	6,444	6,400
	<b>Total Miscellaneous</b>	<b>2,039</b>	<b>1,100</b>	<b>10,202</b>	<b>6,400</b>
<b>Total Capital Fund Revenues</b>		<b>332,430</b>	<b>450,052</b>	<b>688,665</b>	<b>373,013</b>

## PARKS & RECREATION CAPITAL

### REVENUES

#### Capital Revenue:

040 3 3940 0020	In Lieu of Parks Fee	776	-	3,104	-
040 3 3940 0021	Park Facility Impact Fees	7,752	5,304	8,976	4,080
	<b>Total Capital Revenue</b>	<b>8,528</b>	<b>5,304</b>	<b>12,080</b>	<b>4,080</b>

#### Miscellaneous:

040 3 3930 0362	Interest Income (P & R Capital)	315	160	967	300
040 3 3930 0363	Interest Income (Park Facility)	39	15	140	191
		<b>353</b>	<b>175</b>	<b>1,107</b>	<b>491</b>

<b>Total Parks &amp; Recreation Capital Fund Revenues</b>	<b>8,881</b>	<b>5,479</b>	<b>13,187</b>	<b>4,571</b>
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<b>Total Capital Improvement Revenue and Transfers</b>	<b>341,312</b>	<b>455,531</b>	<b>701,852</b>	<b>377,584</b>
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# CAPITAL IMPROVEMENT FUND

			Actual 2015	Budget 2016	Estimated 2016 Actual	Budget 2017
<b>EXPENSES</b>						
<b>Trails:</b>						
040 4 4910 0001	County Road 501 Trail		883	-	-	-
	Total Trails		883	-	-	-
<b>Buildings &amp; Infrastructure:</b>						
040 4 4920 0001	Senior Center		(2,229)	-	-	-
040 4 4920 0004	Park Shop		231	-	-	-
040 4 4920 0006	Town Hall		67,302	-	-	20,000
	Total Buildings & Infrastructure		65,304	-	-	20,000
<b>Property:</b>						
040 4 4941 0001	Park Land Acquisition		9,635	-	426,242	-
	Total Property		9,635	-	426,242	-
<b>Miscellaneous:</b>						
040 4 4970 0003	Sunrise Estates Repairs		6,640	-	-	-
040 4 4970 0006	P&R Stages		3,758	-	-	-
	Total Miscellaneous		10,398	-	-	-
<b>Debt Service:</b>						
040 4 4980 0001	Town Hall Debt 10 of 10		267,867	267,862	267,862	267,862
	Total Debt Service		267,867	267,862	267,862	267,862
<b>Transfers:</b>						
040 4 4990 0002	Transfer to Equipment Fund		130,902	90,875	102,125	102,125
040 4 4990 0003	Transfer to Street Fund		-	122,606	92,282	60,000
	Total Transfers		130,902	213,481	194,407	162,125
<b>Total Capital Improvement Expenses</b>			<b>484,988</b>	<b>481,343</b>	<b>888,511</b>	<b>449,987</b>
<b>Capital Improvement Fund Beginning Fund Balance</b>			478,116	191,820	334,440	147,781
<b>Revenues</b>			341,312	455,531	701,852	377,584
<b>Expenses</b>			484,988	481,343	888,511	449,987
<b>ENDING FUND BALANCE</b>			334,440	166,008	147,781	75,378
<i>Assigned for Park in Lieu</i>			177,732	42,459	42,459	42,459
<i>Assigned for Park Facility Fees</i>			15,912	28,123	22,819	32,319
<i>Assigned for TABOR Reserve 3% Expenditures)</i>			14,550	6,404	18,619	600
<b>Unallocated Operating Reserve</b>				89,022	63,883	(0)
<b>Capital Improvement Fund Ending Fund Balance</b>			<b>334,440</b>	<b>166,008</b>	<b>147,781</b>	<b>75,378</b>



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## SEWER FUND

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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* - \$909,620 is set aside in 2017 to address future needs for upgrades and expansion of the Wastewater Treatment plant.

### **Budget Summary**

Total Sewer Revenues—\$982,293

Total Sewer Expenditures—\$885,746



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## BUDGET NARRATIVE

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### **III. Sewer Fund**

The 2017 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 2017 budget includes \$982,293 in revenues and \$885,746 in expenditures.

#### **A. Revenues**

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

The 2017 Budget includes \$916,513 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 2017.

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

The 2017 Budget includes \$5,280 in interest income.

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

The 2017 Budget includes no transfers in from other funds.

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

The 2017 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 2017 Budget reflects \$60,500 of these fees.

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

The grant section does not include any proposed funds for 2017.



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## BUDGET NARRATIVE

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

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

The 2017 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 \$220,113 for salaries and benefits.

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

The 2017 budget for Collection and Transmission items in the Sewer Fund decreased by 37.3% primarily due to the decrease in need for repairs and maintenance.

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

The 2017 budget reflects changes in the Sewer Treatment section with a 18.5% increase in expenditures. The increase is driven by an increase in utility costs and sludge removal costs.

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

The 2017 budget is consistent with the 2016 budget for infiltration repairs and contract operations lines.

#### **5. Administrative**

The 2017 Sewer Fund budget for Administrative items reflects a minor increase in expenditures. This minor change is a reflection of the increased costs for ordinances and proceedings related to the Sewer Fund.

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

The annual payment of debt service for the Waste Water Treatment Facility is included in the 2017 Budget. In addition, the fifth payment of the CWRPDA loan for infiltrations is budgeted in 2017.

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

The 2017 Sewer Fund budget includes \$8,000 for the purchase of a new camera, \$10,000 for the install of alarms for the SCADA system, and \$12,000 for flow meters to be installed at Gem Village lift station and the manhole in Roadside Park which services the RV Park.

#### **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 2017 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.

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**SEWER FUND**

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		Actual 2015	Budget 2016	Estimated 2016 Actual	Budget 2017
<b>REVENUES</b>					
<b>Charges for Services:</b>					
030 3 3000 0001	Sewer Fees	897,543	892,210	910,544	916,513
		897,543	892,210	910,544	916,513
<b>Miscellaneous:</b>					
030 3 3920 0001	Miscellaneous Income	-	-	144	-
030 3 3300 0361	Interest Income	1,302	740	4,175	5,280
		1,302	740	4,319	5,280
<b>SEWER CAPITAL</b>					
<b>Capital Revenue:</b>					
030 3 3900 0001	Plant Investment Fees	151,150	85,800	150,000	60,500
	Total Capital Revenue	151,150	85,800	150,000	60,500
<b>Grants &amp; Loans:</b>					
030 3 3910 0006	DOLA EIAF Grant	129,475	-	-	-
	Total Grants & Loans	129,475	-	-	-
<b>Total Sewer Operating Revenue</b>		<b>1,179,470</b>	<b>978,750</b>	<b>1,064,863</b>	<b>982,293</b>

## SEWER FUND

		Actual 2015	Budget 2016	Estimated 2016 Actual	Budget 2017
<b>EXPENSES</b>					
<b>Salary &amp; Benefits:</b>					
030 4 4000 0000	Salaries & Benefits (Reclass Account)	(671)	-	-	-
030 4 4050 0111	Town Manager's Salary	18,693	19,318	19,318	20,395
030 4 4050 0112	Town Clerk's Salary	8,479	8,873	8,873	9,733
030 4 4050 0113	Finance Director's Salary	4,380	4,478	4,478	4,590
030 4 4050 0114	Admin Assistant's Salary	12,746	13,748	13,748	14,092
030 4 4050 0116	Intern's Salary	-	-	-	6,000
030 4 4050 0117	Public Work's Director's Salary	22,021	23,122	23,122	23,527
030 4 4050 0118	1st PW Assistant's Salary	14,189	13,775	13,775	14,014
030 4 4050 0119	2nd PW Assistant's Salary	5,679	9,919	9,919	10,541
030 4 4050 0120	3rd PW Assistant's Salary	12,286	11,916	11,916	12,155
030 4 4050 0121	4th PW Assistant's Salary	12,576	12,006	12,006	12,216
030 4 4050 0122	5th PW Assistant's Salary	11,019	9,984	9,984	10,804
030 4 4050 0123	6th PW Assistant's Salary	11,091	10,830	10,830	11,022
030 4 4050 0125	Overtime	6,194	8,800	8,800	8,800
030 4 4050 0141	Unemployment Insurance	400	414	414	447
030 4 4050 0142	Workers Compensation Insurance	2,269	2,055	2,055	1,519
030 4 4050 0143	Health Insurance	23,890	33,420	33,420	37,673
030 4 4050 0144	Medicare	1,881	2,001	2,001	2,162
030 4 4050 0145	PERA	18,258	18,902	18,902	20,425
030 4 4050 0146	GASB 68 PERA	9,306	-	-	-
030 4 4050 0355	Salary Adjustments	-	-	-	-
Total Salary & Benefits		194,687	203,561	203,561	220,113
<b>Collection &amp; Transmission:</b>					
030 4 4052 0233	Repairs & Maintenance	12,077	6,000	9,613	6,000
030 4 4052 0234	Generator Maintenance	990	900	990	860
030 4 4052 0235	UNCC - Sewer	326	350	350	350
030 4 4052 0379	Electricity	7,489	8,000	7,410	8,000
Total Collection & Transmission		20,882	15,250	18,363	15,210
<b>Sewer Treatment:</b>					
030 4 4152 0211	Supplies	(2,007)	700	300	700
030 4 4152 0228	Water & Sewer Charges	16,937	18,240	18,240	10,000
030 4 4152 0229	Testing	1,004	3,500	3,500	3,500
030 4 4152 0230	Permit Fee & Sludge Testing	3,795	4,000	4,836	5,000
030 4 4152 0233	Repairs & Maintenance	(3,851)	20,000	20,000	20,000
030 4 4152 0234	Generator Maintenance - Treatment	11,211	1,650	1,650	1,675
030 4 4152 0250	Chemicals	5,051	5,100	5,217	5,300
030 4 4152 0344	Natural Gas	1,724	1,800	2,100	1,800
030 4 4152 0379	Electricity	52,151	58,000	54,340	56,000
030 4 4152 0380	Garbage Service & Removal	672	700	672	700
030 4 4152 0381	Sludge Removal	7,200	8,000	9,900	9,900
030 4 4152 0382	SCADA Support	6,888	5,000	5,000	5,000
030 4 4152 0390	Grease Removal	2,240	1,500	2,240	2,500
Total Sewer Treatment		103,016	128,190	127,995	122,075
<b>General Operations:</b>					
030 4 4260 0240	Infiltration Repairs	-	5,000	-	5,000
030 4 4260 0241	Vehicle Maintenance & Repair	1,011	2,500	2,500	2,500
030 4 4260 0251	Contract Operations	-	2,000	-	2,000
Total General Operations		1,011	9,500	2,500	9,500



## SEWER FUND

		Actual 2015	Budget 2016	Estimated 2016 Actual	Budget 2017
<b>Administrative:</b>					
030 4 4301 0030	Treasurer's Fee Lien Collection	-	-	894	-
030 4 4301 0208	Ordinances & Proceedings	31	-	-	2,000
030 4 4301 0211	Office Supplies	800	800	500	800
030 4 4301 0221	Training, Travel & Meetings	1,607	2,500	1,500	2,200
030 4 4301 0231	Fuel	3,067	3,000	3,000	3,000
030 4 4301 0345	Telephone	1,982	2,200	1,741	2,000
030 4 4301 0354	Auditing	3,850	4,025	4,375	4,400
030 4 4301 0355	Engineering	8,904	5,000	5,000	5,000
030 4 4301 0380	Advertising	31	200	-	200
030 4 4301 0381	Postage	2,194	2,300	2,201	2,300
030 4 4301 0382	Internet	1,127	1,100	1,087	1,150
030 4 4301 0513	Insurance	15,252	15,190	16,270	15,611
030 4 4301 0514	Sewer Back-Up Policy	-	1,000	-	1,000
030 4 4301 0515	Computer Support & Maintenance	6,964	4,650	5,993	6,000
030 4 4301 0525	Attorney	-	1,000	3,914	2,000
Total Administrative		45,810	42,965	46,475	47,661
<b>Debt Service:</b>					
030 4 4310 0001	WWTF Loan (11 of 22)	189,653	365,681	365,681	343,165
030 4 4310 0002	Infiltration Loan (4 of 20)	11,426	36,547	36,547	36,547
		201,079	402,228	402,228	379,712
<b>Capital Outlay:</b>					
030 4 4900 0001	Wastewater Treatment Plant	3,923	25,000	15,000	-
030 4 4900 0008	GIS Data Recorder	-	15,000	15,000	-
030 4 4900 0009	Camera Purchase	-	8,000	-	8,000
	Building Move	-	-	-	-
	SCADA Alarms install	-	-	-	10,000
	Flow Meters - Gem Village Lift/RV Park	-	-	-	12,000
Total Capital Outlay		3,923	48,000	30,000	30,000
<b>SEWER CAPITAL</b>					
<b>Other:</b>					
030 4 5000 0001	Interest Expense (Bond)	(1,543)	-	-	-
		(1,543)	-	-	-
Total Sewer Operating Expense		568,864	849,694	831,122	824,271
<b>Transfers:</b>					
030 4 4325 0002	Transfer to Equipment Fund	19,518	19,518	19,518	19,518
030 4 4325 0003	Transfer to General (Decommissioning Loan) 5 of 20	-	28,838	28,838	28,383
030 4 4325 0004	Transfer to General (Camera) 5 of 5	-	13,840	14,106	13,574
Total Transfers		19,518	62,196	62,462	61,475
Total Sewer Expenses & Transfers		588,382	911,890	893,584	885,746
Sewer Fund Beginning Fund Balance		320,875	792,216	911,963	1,083,241
Revenues		1,179,470	978,750	1,064,863	982,293
Expenses		588,382	911,890	893,584	885,746
Sewer Fund Ending Fund Balance		911,963	859,076	1,083,241	1,179,789
Assigned for Plant Upgrade		225,960	748,933	849,120	909,620
Assigned for Operations/Maintenance Reserve		88,772	88,772	88,772	90,006
Unassigned Fund Balance		597,231	21,371	145,349	180,163



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## WATER FUND

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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. In 2016 the Town and the La Plata Archuleta Water District (LAPLAWD) upgraded and expanded the water treat plant. The plant's treatment capacity was expanded to 1.0 million gallons per day, with the Town receiving 250,000 gallons per day and LAPLAWD reserving 750,000 gallons per day. Together the water treatment plant has a capacity of 2.5 million gallons per day and the water storage capacity is 1.7 M.G.D. 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* - Approximately \$10,000 is being set aside each year to replace the meters which have expected lives of 20 years. Budgeted reserves are \$65,490

*Assigned for Water Rights* - \$4,621 is held in reserve from collection of cash payments in-lieu of conveyance of water rights.

*Ditch Piping* - Approximately \$10,000 is being set aside each year to pipe sections of the ditch to alleviate water loss issues. Budgeted reserves are \$82,500.

*Water Tank Expansion* - Approximately \$10,000 is being set aside each year for an additional tank to increase storage capacity. Budgeted reserves are \$62,500.

*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 currently \$0 as they were used in 2016.

*Plant Expansion* - \$794,840 is being set aside for the expansion of the existing water plant as the Town grows and includes more residents with utility needs. This amounts corresponds to the revenue received from water plant investment fees.

### Budget Summary

Total Water Revenues—\$650,378

Total Water Expenditures—\$827,528



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## BUDGET NARRATIVE

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### **IV. Water Fund**

The 2017 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 2017 budget includes \$650,378 in revenues and 827,528 in expenditures, with a proposed spend down of fund balance equivalent to \$177,150

#### **A. Revenues**

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

The 2017 budget includes water fees collected on a monthly basis, as well as penalties and interest on these services. The revenue is budgeted with a small decrease for the 2017 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 \$525,000 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 2017 Budget includes \$855 in interest income and \$420 for turn off/on fees.

##### **3. Capital Revenue**

The capital revenues are an estimate of the water plant investment fees. This estimate is based on past developments and is reserved for future capital improvements. The plant investment fees (tap fees) are forecasted to be \$66,000 for 2017.

#### **B. Expenditures**

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

The 2017 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 \$185,692 for salaries and benefits.

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

The 2017 budget includes a \$5,000 increase the water storage section of the water fund with all other items remaining steady. The Town is adjudicating water rights and the cost of the process is being accounted for in 2017.



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## BUDGET NARRATIVE

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### 3. Pumping Costs

The 2017 budget for pumping costs has increased to \$3,500, with the only cost being electricity, which is attributable to primary use of the Los Pinos Ditch for delivery of raw water.

### 4. Water Treatment

The 2017 budget for water treatment shows an increase in expenditures in testing, chemicals and SCADA support line items. With a larger plant, these costs are anticipated to increase. The total of \$128,660 also includes \$30,000 in electricity.

### 5. Transmission and Distribution

The transmission and distribution for 2017 shows an increase from 2016. An increase in the supply line is budgeted in order to buy a saw for a water line repairs as well as in water meters & supplies in order to replace parts that are being used.

### 6. Administrative Costs

Administrative costs in the 2017 water fund budget have increased minimally from the 2016 budget. The small increase is to account for the costs for computer support and maintenance and internet.

### 7. Miscellaneous

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

### 8. Debt Service

The 2017 budget for the water fund includes one payment of debt service from the water fund. The DOLA loan interest and principal payment is \$18,697.

### 9. Capital Outlay

The 2017 Water Capital budget reflects three expenses under the heading Capital Outlay. These expenditures include \$260,000 towards the LAPLAWD waterline improvement, \$2,500 for purchase of security cameras for the water plant, and \$55,000 for media filter replacement.

### 10. Transfers

The 2017 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.

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**WATER FUND**

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		Actual 2015	Budget 2016	Estimated 2016 Actual	Budget 2017
<b>REVENUES</b>					
<b>Charges for Services:</b>					
050 3 3000 0001	Water Sales	529,158	490,000	532,175	525,000
050 3 3000 0002	Penalties & Interest	13,205	12,000	13,668	13,000
050 3 3000 0005	Water Salesman	31,631	30,000	33,477	30,000
050 3 3000 0006	LAPLAWD Water Sales	800	-	-	-
050 3 3000 0010	Hydrant Meter Deposits	803	-	-	-
050 3 3000 0015	Water Meters & Supplies	17,004	9,750	15,486	10,000
Total Charges for Services		592,601	541,750	594,805	578,000
<b>Grants:</b>					
050 3 3200 0001	DOLA Grant Waterline Improvements	14,023	245,000	242,849	-
		14,023	245,000	242,849	-
<b>Miscellaneous:</b>					
050 3 3100 0001	Turn On/Off Fees	570	400	420	420
050 3 3100 0015	Miscellaneous Income	6,525	-	-	-
050 3 3100 0361	Interest Income	903	700	884	885
Total Miscellaneous		7,998	1,100	1,304	1,305
<b>WATER CAPITAL</b>					
<b>Charges for Services:</b>					
050 3 3900 0001	Plant Investment Fees	126,713	78,000	140,494	66,000
050 3 3900 0002	Cash in Lieu of Water Rights	1,135	-	2,000	-
Total Charges for Services		127,848	78,000	142,494	66,000
<b>Miscellaneous:</b>					
050 3 3920 0001	Interest Income Colotrust	1,039	732	4,300	5,040
050 3 3920 0002	Interest Income (In Lieu of Water Rights)	5	2	22	33
Total Miscellaneous		1,044	734	4,322	5,073
<b>Total Water Revenue</b>		<b>743,514</b>	<b>866,584</b>	<b>985,775</b>	<b>650,378</b>

## WATER FUND

		Actual 2015	Budget 2016	Estimated 2016 Actual	Budget 2017
<b>EXPENSES</b>					
<b>Salary &amp; Benefits:</b>					
050 4 4000 0000	Salaries & Benefits (Reclass Account)	(570)	-	-	-
050 4 4330 0111	Town Manager's Salary	14,020	14,488	14,488	15,296
050 4 4330 0112	Town Clerk's Salary	6,359	6,655	6,655	7,299
050 4 4330 0113	Finance Director's Salary	4,380	4,478	4,478	4,590
050 4 4330 0114	Admin Assistant's Salary	12,746	13,748	13,748	14,092
050 4 4330 0116	Intern's Salary	-	-	-	4,500
050 4 4330 0117	Public Works Director's Salary	18,351	19,268	19,268	19,606
050 4 4330 0118	1st PW Assistant's Salary	11,824	11,479	11,479	11,678
050 4 4330 0119	2nd PW Assistant's Salary	4,733	8,266	8,266	8,784
050 4 4330 0120	3rd PW Assistant's Salary	10,238	9,930	9,930	10,129
050 4 4330 0121	4th PW Assistant's Salary	10,480	10,005	10,005	10,180
050 4 4330 0122	5th PW Assistant's Salary	9,182	8,320	8,320	9,003
050 4 4330 0123	6th PW Assistant's Salary	9,243	9,025	9,025	9,185
050 4 4330 0140	Overtime	6,254	8,800	8,800	8,800
050 4 4330 0141	Unemployment Insurance	335	347	347	373
050 4 4330 0142	Worker's Compensation Insurance	3,100	1,881	1,881	1,390
050 4 4330 0143	Health Insurance	19,575	28,205	28,205	31,949
050 4 4330 0144	Medicare	1,576	1,677	1,677	1,803
050 4 4330 0145	PERA	15,296	15,846	15,846	17,035
050 4 4330 0146	GASB 68 PERA	7,796	-	-	-
050 4 4330 0355	Salary Adjustments	-	-	-	-
Total Salary & Benefits		164,919	172,418	172,418	185,692
<b>Water Storage:</b>					
050 4 4331 0227	Ditch Fees Los Pinos/Schroeder	15,117	22,000	15,131	22,000
050 4 4331 0228	PRID	11,795	31,500	11,795	31,500
050 4 4331 0232	Water Rights Adjudication	-	20,000	30,000	25,000
Total Water Storage		26,912	73,500	56,926	78,500
<b>Pumping Costs:</b>					
050 4 4332 0379	Electricity	2,667	2,500	3,317	3,500
Total Pumping Costs		2,667	2,500	3,317	3,500
<b>Water Treatment:</b>					
050 4 4333 0228	Water & Sewer Charges	14,177	13,500	12,954	13,500
050 4 4333 0229	Testing	6,291	8,000	7,680	11,160
050 4 4333 0230	Permit Fees	484	500	465	2,500
050 4 4333 0233	Repairs & Maintenance	17,470	16,500	10,101	19,500
050 4 4333 0250	Chemicals	30,133	40,000	25,781	40,000
050 4 4333 0300	Computer	3,190	2,000	1,000	2,000
050 4 4333 0310	SCADA Support	-	5,000	5,000	5,000
050 4 4333 0355	Engineering	17,243	5,000	1,684	5,000
050 4 4333 0356	Electricity	28,467	30,000	30,000	30,000
Total Water Treatment		117,454	120,500	94,665	128,660
<b>Transmission &amp; Distribution:</b>					
050 4 4334 0229	Supplies	3,798	15,375	15,375	17,875
050 4 4334 0230	Water Meters & Supplies	17,729	5,000	15,000	10,000
050 4 4334 0231	Fuel	4,000	4,000	4,000	4,000
050 4 4334 0300	Electricity	4,640	5,000	5,336	5,400
050 4 4334 0901	Hydrant Replacement	6,767	1,500	1,500	1,500
050 4 4334 0906	Tank Maintenance	106	500	155	8,000
050 4 4334 0960	UNCC - Water	326	350	310	350
Total Transmission & Distribution		37,366	31,725	41,676	47,125

# **WATER FUND**

		Actual 2015	Budget 2016	Estimated 2016 Actual	Budget 2017
<b>Administrative Costs:</b>					
050 4 4336 0030	Treasurer's Fee Lien Collection	-	125	-	125
050 4 4336 0208	Ordinances & Proceedings	531	500	-	500
050 4 4336 0211	Office Supplies	739	800	339	800
050 4 4336 0221	Training, Travel & Meetings	1,552	3,500	1,500	3,500
050 4 4336 0238	Safety Equipment	-	500	-	500
050 4 4336 0344	Natural Gas	2,163	5,000	3,042	5,000
050 4 4336 0345	Telephone	1,766	1,450	1,460	1,500
050 4 4336 0354	Auditing	3,850	4,025	4,375	4,400
050 4 4336 0380	Advertising	35	200	-	200
050 4 4336 0381	Postage	2,434	2,500	2,252	2,500
050 4 4336 0382	Internet	1,047	1,100	1,087	1,150
050 4 4336 0383	Computer Support & Maintenance	6,139	4,650	6,000	5,200
050 4 4336 0513	Insurance	5,901	6,076	6,108	6,244
050 4 4336 0525	Attorney	1,291	2,500	1,058	2,500
050 4 4336 0600	Rodent Control	270	500	-	500
Total Administrative Costs		27,718	33,426	27,222	34,619
<b>Miscellaneous:</b>					
050 4 4336 0700	Miscellaneous	(15)	-	-	-
050 4 4336 0720	Vehicle Maintenance	2,539	2,500	2,500	2,500
Total Miscellaneous		2,524	2,500	2,500	2,500
<b>Debt Service:</b>					
050 4 4910 0001	DWARF Bond Principal	-	20,005	20,005	-
050 4 4910 0002	DWARF Interest on Bonds	1,626	452	452	-
050 4 4910 0003	Interest & Principal DOLA Loan	6,042	18,697	18,697	18,697
		7,668	39,154	39,154	18,697
<b>WATER CAPITAL</b>					
<b>Capital Outlay:</b>					
050 4 4900 0036	LAPLAWD Water Line Improvement	-	260,000	-	260,000
050 4 4900 0037	Water Treatment Plant Upgrade	-	41,000	70,000	-
050 4 4900 0040	Waterline Improvements	-	497,296	636,469	-
050 4 4900 0041	Meter Reader	-	14,000	7,010	-
050 4 4900 0050	GIS Data Recorder	-	16,000	16,000	-
050 4 4900 0060	Security Cameras	-	-	-	2,500
050 4 4900 0070	Media Filter Replacement	-	-	-	55,000
Total Capital Outlay		-	828,296	729,479	317,500
<b>Total Water Expenses</b>		<b>387,228</b>	<b>1,304,019</b>	<b>1,167,356</b>	<b>816,793</b>
<b>Transfers:</b>					
050 4 4800 0001	Transfer to Equipment Fund	10,735	10,735	10,735	10,735
Total Transfers		10,735	10,735	10,735	10,735
<b>Total Water Expenses &amp; Transfers</b>		<b>397,963</b>	<b>1,314,754</b>	<b>1,178,091</b>	<b>827,528</b>
<b>Water Fund Beginning Fund Balance</b>		1,120,201	1,487,624	1,465,753	1,273,436
<b>Revenues</b>		743,514	866,584	985,775	650,378
<b>Expenses</b>		397,963	1,314,754	1,178,091	827,528
<b>Water Fund Ending Fund Balance</b>		<b>1,465,753</b>	<b>1,039,454</b>	<b>1,273,436</b>	<b>1,096,286</b>
<i>Assigned for Tank Recoating</i>		40,000	50,000	50,000	52,500
<i>Assigned for Meters &amp; Radio Reads</i>		70,000	66,000	62,990	65,490
<i>Assigned for Water Rights</i>		2,327	3,465	4,621	4,621
<i>Assigned for Line Replacement and New Lines</i>		170,000	10,741	10,741	-
<i>Assigned for Plant Expansion</i>		601,933	699,250	728,840	794,840
<i>Assigned for Water Tank Expansion</i>		50,000	60,000	60,000	62,500
<i>Assigned for Ditch Piping</i>		70,000	80,000	80,000	82,500
<i>Unassigned fund balance</i>		461,493	-	276,244	33,835
<b>Water Fund Ending Fund Balance</b>		<b>1,465,753</b>	<b>1,039,454</b>	<b>1,273,436</b>	<b>1,096,286</b>







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## GARBAGE FUND

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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 pay for the trash collection service and additional services including the annual clean-up.

### **Budget Summary**

Total Garbage Revenues—\$131,540

Total Garbage Expenditures—\$131,206



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## BUDGET NARRATIVE

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### **V. Garbage Fund**

The 2017 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 2017 budget includes \$131,540 in revenues and \$131,206 in expenditures.

#### **A. Revenues**

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

The 2017 Garbage Fund budget shows the majority of its revenues being collected in garbage fees. The budget amount to revenue in 2017 for this line item is \$131,000. The remainders of the revenues are collected thru clean up fees and interest earned.

#### **B. Expenditures**

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

The 2017 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 \$6,071 for salaries and benefits.

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

The 2017 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 \$123,060 for 2017.

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

The only expenses in the administrative portion of the garbage fund budget for 2017 are office supplies and the garbage funds portion of the proposed computer support and maintenance and auditing contracts.

## GARBAGE FUND

		Actual 2015	Budget 2016	Estimated 2016 Actual	Budget 2017
<b>REVENUES</b>					
<b>Charges for Services:</b>					
060 3 3482 0100	Garbage Fees	123,168	126,400	126,916	131,000
060 3 3482 0150	Clean-Up Fees	556	600	443	500
	Total Charges for Services	123,724	127,000	127,359	131,500
<b>Miscellaneous:</b>					
060 3 3483 0361	Interest Income	37	40	36	40
	Total Miscellaneous	37	40	36	40
	<b>Total Garbage Fund Revenue</b>	<b>123,761</b>	<b>127,040</b>	<b>127,395</b>	<b>131,540</b>
<b>EXPENSES</b>					
<b>Salary &amp; Benefits:</b>					
060 4 4000 0000	Salaries & Benefits (Reclass)	(121)	-	-	-
060 4 4200 0111	Town Manager's Salary	935	965	965	1,020
060 4 4200 0112	Town Clerk's Salary	424	444	444	487
060 4 4200 0113	Finance Director's Salary	438	447	447	459
060 4 4200 0114	Admin Assistant's Salary	1,593	1,719	1,719	1,761
060 4 4200 0016	Intern's Salary	-	-	-	300
060 4 4200 0141	Unemployment Insurance	11	11	11	12
060 4 4200 0142	Worker's Compensation Insurance	-	107	107	120
060 4 4200 0143	Health Insurance	297	839	839	1,302
060 4 4200 0144	Medicare	49	52	52	58
060 4 4200 0145	PERA	466	490	490	552
060 4 4200 0355	Salary Adjustments	-	-	-	-
	Total Salary & Benefits	4,091	5,074	5,074	6,071
<b>Operations:</b>					
060 4 4300 0001	Waste Control Contract	113,955	119,682	118,020	123,060
060 4 4300 0003	Spring Clean Up	1,044	1,100	564	1,000
	Total Operations	114,999	120,782	118,584	124,060
<b>Administrative:</b>					
060 4 4324 0146	GASB 68 PERA	238	-	-	-
060 4 4324 0211	Office Supplies	349	394	350	350
060 4 4324 0220	Computer Support & Maintenance	614	675	600	600
060 4 4324 0381	Postage	-	-	-	-
060 4 4324 0526	Auditing	110	115	125	125
	Total Operations	1,311	1,184	1,075	1,075
	<b>Total Garbage Fund Expenses</b>	<b>120,402</b>	<b>127,040</b>	<b>124,733</b>	<b>131,206</b>
	<b>Total Garbage Fund Expenses and Transfers</b>	<b>120,402</b>	<b>127,040</b>	<b>124,733</b>	<b>131,206</b>
	<b>Garbage Fund Beginning Fund Balance</b>	35,489	42,645	38,848	41,510
	<b>Revenues</b>	123,761	127,040	127,395	131,540
	<b>Expenses</b>	120,402	127,040	124,733	131,206
	<b>Garbage Fund Ending Fund Balance</b>	<b>38,848</b>	<b>42,645</b>	<b>41,510</b>	<b>41,844</b>



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## TRANSPORTATION FUND

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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—\$2,036,568

Total Transportation Expenditures—\$5,170,867



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## BUDGET NARRATIVE

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### **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 funds obtained in the transfer of U.S. Highway 160 B through the Colorado Department of Transportation (CDOT) Maintenance Incentive Pilot Program (MIPP). The funds must be used for transportation related expenses. The fund is presented with revenues and expenditures balanced. The anticipated amount of revenues plus other financing sources is \$2,036,568 and the expenditures are \$5,170,867 with a significant spend down of fund balance for project costs.

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

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

There are three major budgeted revenues for the 2017 transportation fund budget. The first is a transfer from the general fund of \$388,568. 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 CDOT Transportation Alternative Program (TAP) Grant.

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

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

The 2017 transportation fund contains the largest budgeted expenditure of the year at \$5,167,917 for replacement of the two bridges on Bayfield Parkway.

## TRANSPORTATION FUND

		Actual 2015	Budget 2016	Estimated 2016 Actual	Budget 2017
<b>REVENUES</b>					
<b>Transfers:</b>					
070 3 3444 0300	Transfer from General Fund	118,020	-	-	388,568
		118,020	-	-	388,568
<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	2,608	2,000	2,244	1,000
		2,608	2,000	2,244	1,000
<b>Total Transportation Fund Revenues</b>		<b>120,628</b>	<b>1,649,000</b>	<b>2,244</b>	<b>2,036,568</b>
<b>EXPENSES</b>					
<b>Street Repairs:</b>					
070 4 4000 0030	US 160 Access Control Plan	842	-	-	-
070 4 4000 0040	Repairs and Maintenance	137,233	25,000	25,196	-
	Total Street Repairs	138,075	25,000	25,196	-
<b>Bridge Repairs:</b>					
070 4 4100 0001	Bridge Replacement	294,372	4,700,000	3,280	5,167,917
070 4 4100 0005	Wetland Monitoring	-	-	-	2,950
		294,372	4,700,000	3,280	5,170,867
<b>Total Transportation Fund Expenses</b>		<b>432,447</b>	<b>4,725,000</b>	<b>28,476</b>	<b>5,170,867</b>
<b>Transportation Fund Beginning Balance</b>		3,472,350	3,135,787	3,160,531	3,134,299
<b>Revenues</b>		120,628	1,649,000	2,244	2,036,568
<b>Expenses</b>		432,447	4,725,000	28,476	5,170,867
Restricted Funds		3,160,531	59,787	3,134,299	(0)
<b>Transportation Fund Ending Balance</b>		<b>3,160,531</b>	<b>59,787</b>	<b>3,134,299</b>	<b>(0)</b>



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## STREET FUND

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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 streets program have been moved to this fund including salaries and benefits, operational, and administrative items. The contribution to the cost of the Road Runner Transit System for transit services was also moved. This fund contains line items to account for the portion of administrative services that are done on behalf of the street program.

### **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—\$453,541

Total Street Fund Expenditures—\$370,732



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## BUDGET NARRATIVE

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### **VII. Streets**

The Street Fund was 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 is primarily funded 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 \$453,541 and the expenditures are \$370,732.

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

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

There are three segments of budgeted revenues for the 2017 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. This section of the budget also includes the 1% share of the Town Sales Tax.

##### **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 \$300.

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

A single transfer into the Street Fund in 2017 of \$60,000 will make help make up the total revenues. The Severance Tax and the Federal Mineral Leasing revenues are transferred from the Capital Improvement Fund as well.

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

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

The 2017 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 \$241,932 for salaries and benefits.





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## BUDGET NARRATIVE

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

The 2017 budget includes \$96,300 in funding for snow plow operations, street striping, signage, street lighting and general repair and maintenance.

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

The 2017 budget includes the street funds portion for fuel for vehicles, shop maintenance supplies and tools, welding supplies and equipment maintenance and repairs.

### **4. Administrative**

The street fund's portion of administrative costs for 2017 include \$5,000 in engineering fees and the portion of the street funds share of office supplies, postage, insurance and other operating costs.

### **5. Transit**

The 2017 budget includes community funding for the Road Runner Transit of \$8,000.

### **6. Capital**

Capital projects include a single expense for a backhoe and implements of \$7,000 in 2017.

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**STREET FUND**

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		Actual 2015	Budget 2016	Estimated 2016 Actual	Budget 2017
<b>REVENUES</b>					
<b>Taxes &amp; Fees:</b>					
071 3 3000 0005	City Sales Tax	-	286,886	242,059	265,969
071 3 3000 0020	Highway Users Tax	-	79,260	79,260	86,909
071 3 3000 0040	Specific Ownership Tax	-	18,000	17,062	17,000
071 3 3000 0050	Natural Gas Franchise Fee	-	10,000	10,000	10,000
071 3 3000 0055	TV Franchise Fee	-	3,500	1,472	1,500
071 3 3000 0070	County Road & Bridge Funds	-	12,227	12,227	11,863
		-	409,873	362,080	393,241
<b>Licenses &amp; Permits:</b>					
071 3 3100 0006	Overweight Vehicle Permits	-	100	-	-
071 3 3100 0021	Right of Way Fees	-	2,500	300	300
		-	2,500	300	300
<b>Transfers:</b>					
071 3 3900 0014	Transfer from General	-	200,000	200,000	-
071 3 3900 0015	Transfer from Capital	-	122,606	92,282	60,000
		-	322,606	292,282	60,000
<b>Total Street Fund Revenues</b>		-	<b>734,979</b>	<b>654,662</b>	<b>453,541</b>

## STREET FUND

		Actual 2015	Budget 2016	Estimated 2016	Actual
<b>EXPENSES</b>					
<b>Wages &amp; Benefits:</b>					
071 4 4318 0110	Public Works Director's Salary	-	34,683	34,683	35,291
071 4 4318 0111	First PW Assistant's Salary	-	20,662	20,662	21,020
071 4 4318 0112	Second PW Assistant's Salary	-	14,879	14,879	15,811
071 4 4318 0113	Third PW Assistant's Salary	-	17,874	17,874	18,232
071 4 4318 0116	Fourth PW Assistant's Salary	-	18,009	18,009	18,325
071 4 4318 0117	Fifth PW Assistant's Salary	-	14,976	14,976	16,206
071 4 4318 0118	Sixth PW Assistant's Salary	-	16,246	16,246	16,532
071 4 4318 0121	Temporary Labor	-	2,000	2,000	2,000
071 4 4318 0125	Overtime	-	4,000	4,000	4,000
071 4 4318 0130	Town Manager's Salary	-	9,659	9,659	10,197
071 4 4318 0131	Town Clerk's Salary	-	4,436	4,436	4,866
071 4 4318 0132	Finance Director's Salary	-	4,478	4,478	4,590
071 4 4318 0133	Admin Assistant's Salary	-	1,719	1,719	1,761
071 4 4318 0134	Intern's Salary	-	-	-	3,000
071 4 4318 0141	Unemployment Insurance	-	473	473	497
071 4 4318 0142	Workers Compensation Insurance	-	7,583	7,583	5,541
071 4 4318 0143	Health Insurance	-	38,869	38,869	38,937
071 4 4318 0144	Medicare	-	2,285	2,285	2,405
071 4 4318 0145	PERA	-	21,594	21,594	22,719
Total Public Works Wages & Benefits		-	234,425	234,425	241,932
<b>Public Works Streets:</b>					
071 4 4319 0005	Street Lighting	-	18,400	17,906	18,400
071 4 4319 0006	Street Cleaning & Supplies	-	1,500	1,645	1,700
071 4 4319 0007	Street Repairs & Maintenance	-	4,000	4,000	44,000
071 4 4319 0008	Concrete Repairs & Maintenance	-	10,000	10,000	10,000
071 4 4319 0015	Traffic Services- Striping	-	2,400	1,237	3,700
071 4 4319 0016	Traffic Services - Signs	-	1,500	1,500	1,500
071 4 4319 0019	Banners	-	500	-	3,000
071 4 4319 0020	Snow & Ice Removal	-	8,000	13,832	12,000
071 4 4319 0025	Weed Control	-	2,000	2,000	2,000
Total Public Works Streets		-	48,300	52,120	96,300
<b>Public Works Operations:</b>					
071 4 4320 0231	Fuel	-	10,600	7,000	10,500
071 4 4320 0232	Shop Maint, Supplies & Tools	-	1,500	1,300	1,500
071 4 4320 0250	Welding Supplies	-	200	500	500
071 4 4320 0360	Equipment Maintenance & Repair	-	5,000	5,000	5,000
Total Public Works Operations		-	17,300	13,800	17,500

## STREET FUND

		Actual 2015	Budget 2016	Estimated 2016 Actual	Budget 2017
<b>Public Works Administrative:</b>					
071 4 4321 0211	Office Supplies	-	500	500	500
071 4 4321 0215	Postage	-	350	240	350
071 4 4321 0221	Travel, Training & Meetings	-	500	-	500
071 4 4321 0222	CDL Testing & Training	-	1,500	875	1,500
071 4 4321 0225	Uniform Allowance	-	2,500	2,500	2,500
071 4 4321 0228	Water & Sewer Charges	-	3,000	2,739	3,000
071 4 4321 0344	Natural Gas	-	2,500	2,500	2,500
071 4 4321 0345	Telephone	-	1,600	1,658	1,700
071 4 4321 0379	Electricity	-	3,800	3,165	3,800
071 4 4321 0382	Internet	-	828	828	830
071 4 4321 0383	Computer Support & Maintenance	-	4,650	6,450	6,050
071 4 4321 0525	Attorney	-	-	1,000	2,500
071 4 4321 0942	Garbage Services	-	4,400	1,863	2,000
071 4 4321 0950	Engineering	-	10,000	2,044	5,000
071 4 4321 0960	Insurance	-	7,595	7,635	7,805
071 4 4321 0970	Road & Bridge Treasurer's Fee	-	245	245	237
Total Public Works Admin		-	43,968	34,242	40,773
<b>TRANSIT:</b>					
071 4 4322 0100	Road Runner Transit	-	8,000	8,000	8,000
		-	8,000	8,000	8,000
<b>Total Wages &amp; Public Works Expenses</b>		-	<b>351,993</b>	<b>308,345</b>	<b>363,732</b>
<b>STREET CAPITAL</b>					
<b>Capital Outlay:</b>					
071 4 4323 0023	GIS Data Recorder	-	14,500	14,500	-
071 4 4323 0024	Landscaping	-	26,000	27,802	-
071 4 4323 0025	Vehicle Lift	-	6,500	6,568	-
	Backhoe and Implements	-	-	-	7,000
		-	47,000	48,870	7,000
<b>Total Street Expenses</b>		-	<b>398,993</b>	<b>357,215</b>	<b>370,732</b>
<b>BEGINNING FUND BALANCE</b>		-	-	-	297,447
<b>Revenues &amp; Transfers In</b>		-	734,979	654,662	453,541
<b>Expenses &amp; Transfers Out</b>		-	398,993	357,215	370,732
<b>Ending Fund Balance</b>		-	335,986	297,447	380,256
<b>Assigned for TABOR Reserve 3% Expenditures</b>					11,121.95
<b>Unallocated Operating Reserve</b>		-	335,986	297,447	369,134
<b>ENDING FUND BALANCE</b>		-	<b>335,986</b>	<b>297,447</b>	<b>380,256</b>



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## CONSERVATION TRUST FUND

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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 has received grant funding to be used toward a park, open space, trails and recreation plan for the Town with the Lottery Funds being used as a match toward this grant.

### **Budget Summary**

Total Conservation Trust Fund Revenues—\$90,070

Total Conservation Trust Fund Expenditures—\$145,000



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## BUDGET NARRATIVE

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

The 2017 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 2017 budget for the Conservation Trust Fund shows the total 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 \$30,000. The remainder of the revenues budgeted are listed in the DOLA Planning Grant line item. The planned \$60,000 in revenues will be used toward a planning effort for the Town. Interest income is a nominal \$70.

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

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

There are multiple planned projects for 2017 including \$80,000 for a park planning effort in the Town of Bayfield, \$10,000 toward playing surface treatment and materials for the Joe Stephenson soccer and ball fields, \$40,000 toward a park plan for Joe Stephenson park, a contribution toward a GO CO Library Park Grant at \$10,000, and \$5,000 for landscaping at Gosney Park.

## CONSERVATION TRUST FUND

		Actual 2015	Budget 2016	Estimated 2016 Actual	Budget 2017
<b>REVENUES</b>					
<b>Capital Revenue:</b>					
020 3 3100 0005	Lottery Funds	23,987	25,000	31,050	30,000
020 3 3100 0030	DOLA Planning Grant	-	75,000	-	60,000
020 3 3930 0361	Interest Income	67	60	68	70
Total Capital Revenue		24,054	100,060	31,118	90,070
<b>Total Conservation Trust Fund Revenue</b>		<b>24,054</b>	<b>100,060</b>	<b>31,118</b>	<b>90,070</b>
<b>EXPENSES</b>					
<b>Capital Expense:</b>					
020 4 4900 0010	Playing Surface Treatment & Materials	13,539	20,000	-	10,000
020 4 4900 0030	DOLA Planning Grant	-	100,000	-	80,000
020 4 4900 0031	Joe Stephenson Planning	-	-	-	40,000
020 4 4900 0040	Gosney Park Landscaping	-	5,000	-	5,000
020 4 4900 0050	GOCO Library Park Grant				10,000
Total Capital Expense		13,539	125,000	-	145,000
<b>Total Conservation Trust Fund Expenses</b>		<b>13,539</b>	<b>125,000</b>	<b>-</b>	<b>145,000</b>
<b>Conservation Trust Fund Beginning Fund Balance</b>		79,024	69,286	89,539	120,657
<b>Revenues</b>		24,054	100,060	31,118	90,070
<b>Expenses</b>		13,539	125,000	-	145,000
Restricted Funds		89,539	44,346	120,657	65,727
<b>Conservation Trust Fund Ending Fund Balance</b>		<b>89,539</b>	<b>44,346</b>	<b>120,657</b>	<b>65,727</b>



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## SPECIAL IMPROVEMENT DISTRICT FUND

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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 distributed to the town to pay the interest and principal of bonds for infrastructure constructed within the Bayfield Business Center. The bonds will be retired July 1, 2020.

### **Budget Summary**

Total Special Improvement District Fund Revenues—\$148,425

Total Special Improvement District Fund Expenditures—\$147,600





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## BUDGET NARRATIVE

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

The 2017 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 full bonds will be retired in 2020.

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

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

The 2017 budget for the special improvement district fund contains all of its revenues within the header of debt service revenues. All of the proposed \$148,325 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 2017 that are only slightly varied from 2016. The principal payment for the bonds has decreased to \$125,000 with the interest payment decreasing to \$20,900 in 2017.

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**SID DEBT SERVICE FUND**

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		Actual 2015	Budget 2016	Estimated 2016 Actual	Budget 2017
<b>REVENUES</b>					
<b>Debt Service Revenues:</b>					
011 3 3600 0001	Special Assessment	152,760	152,842	152,842	148,325
011 3 3600 0002	Interest Income	77	100	388	100
Total Debt Service Revenues		152,836	152,942	153,230	148,425
<b>EXPENSES</b>					
<b>Debt Service Fund Expenses:</b>					
011 4 4700 0100	Principal on Bonds (Pmt 17 of 19)	115,000	125,000	125,000	125,000
011 4 4700 0200	Interest on Bonds (Pmt 17 of 19)	32,725	26,950	26,400	20,900
011 4 4700 0300	Transaction Fees	1,698	1,700	1,036	1,700
Total Debt Service Expenses		149,423	153,650	152,436	147,600
<b>Beginning Fund Balance</b>		55,818	42,682	59,232	60,026
<b>Revenues</b>		152,836	152,942	153,230	148,425
<b>Expenses</b>		149,423	153,650	152,436	147,600
Restricted Funds		59,232	41,974	60,026	60,851
<b>Ending Fund Balance</b>		<b>59,232</b>	<b>41,974</b>	<b>60,026</b>	<b>60,851</b>



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## EQUIPMENT REPLACEMENT FUND

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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 expended in a given fiscal year are held in reserve for future vehicle and equipment replacement.

### **Budget Summary**

Total Equipment Replacement Fund Revenues—\$157,748

Total Equipment Replacement Fund Expenditures—\$140,000



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## BUDGET NARRATIVE

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

The 2017 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 2017 budget is presented with revenues exceeding expenditures by \$17,748.

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

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

The 2017 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 2017 the transfers from the capital fund, the water fund, and the sewer fund make up the majority of the revenues at \$132,378. The remaining revenue is a JAG grant received for a portion of the new Patrol Vehicle.

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

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

Three vehicle purchases have been planned for in 2017. A truck for the Parks & Recreation Department, a plow truck for the Public Works Department, and a patrol car for the Public Safety department. The total budget is \$140,000 and will involve grant dollars.

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

No equipment purchases are planned for in 2017.

## EQUIPMENT REPLACEMENT FUND

		Actual 2015	Budget 2016	Estimated 2016 Actual	Budget 2017
<b>REVENUES</b>					
<b>Transfers:</b>					
090 3 3900 0002	Transfer from Capital Fund	130,902	102,125	102,125	102,125
090 3 3900 0003	Transfer from Sewer Fund	19,518	19,518	19,518	19,518
090 3 3900 0004	Transfer from Water Fund	10,735	10,735	10,735	10,735
090 3 3910 0002	JAG Grant 29-JR-01-78-1 (Patrol Vehicle Portion)	-	-	40,000	25,000
	Total Transfers	161,155	132,378	172,378	157,378
<b>Miscellaneous:</b>					
090 3 3920 0001	Sale of Used Vehicles	250	-	-	-
090 3 3920 0361	Interest Income	369	330	360	370
	Total Miscellaneous	619	330	360	370
	<b>Total Equipment Replacement Fund Revenue</b>	<b>161,774</b>	<b>132,708</b>	<b>172,738</b>	<b>157,748</b>
<b>EXPENSES</b>					
<b>Vehicles:</b>					
090 4 4900 0010	Plow Truck	-	-	-	45,000
090 4 4900 0015	Patrol Vehicle	-	-	-	-
090 4 4900 0016	JAG Grant 29-JR-01-78-1 (Patrol Vehicle Portion)	13,871	-	79,120	50,000
090 4 4900 0017	P&R Truck	-	45,000	45,000	45,000
	Total Vehicles	13,871	45,000	124,120	140,000
<b>Equipment:</b>					
	Total Equipment	-	-	-	-
	<b>Total Equipment Replacement Fund Expenses</b>	<b>13,871</b>	<b>45,000</b>	<b>124,120</b>	<b>140,000</b>
	<b>Equipment Replacement Fund Beginning Fund Balance</b>	396,721	351,565	544,624	593,242
	<b>Revenues</b>	161,774	132,708	172,738	157,748
	<b>Expenses</b>	13,871	45,000	124,120	140,000
	Restricted Funds	544,624	439,273	593,242	610,990
	<b>Equipment Replacement Fund Ending Fund Balance</b>	<b>544,624</b>	<b>439,273</b>	<b>593,242</b>	<b>610,990</b>



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## GLOSSARY OF TERMS

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**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.



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## GLOSSARY OF TERMS

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**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.



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## GLOSSARY OF TERMS

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**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.





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## GLOSSARY OF TERMS

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**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.



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## GLOSSARY OF TERMS

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**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.



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## GLOSSARY OF TERMS

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**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. 374

### A RESOLUTION OF THE TOWN OF BAYFIELD, COLORADO, ADOPTING A BUDGET FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2017 AND ENDING ON THE LAST DAY OF DECEMBER 2017

**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 2017.
- 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 6th day of December, 2016.

**MAYOR:**

  
Matthew Salka

*Attest:*

  
Kathleen Cathcart, Town Clerk

## Exhibit A

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

General Fund	\$2,287,517
Capital Improvement Fund	\$449,987
Sewer Fund	\$885,746
Water Fund	\$827,528
Garbage Fund	\$131,206
Transportation Fund	\$5,170,867
Street Fund	\$370,732
Conservation Trust Fund	\$145,000
SID Debt Service Fund	\$147,600
Equipment Replacement Fund	\$140,000
Total	<u>\$10,556,183</u>

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

### GENERAL FUND

From Unappropriated Fund Balance	\$456,318.00
From Sources other than General Property Tax	\$1,632,375.00
From General Property Tax Levy	<u>\$198,824.00</u>
TOTAL GENERAL FUND	\$2,2587,517.00

### CAPITAL IMPROVEMENT FUND

From Unappropriated Fund Balance	\$72,403.00
From Sources other than Sales Tax	\$111,615.00
From City Sales Tax	\$265,969.00
Transfers In	<u>\$0.00</u>
TOTAL CAPITAL IMPROVEMENT FUND	\$449,987.00

### SEWER FUND

From Unappropriated Fund Balance	(\$96,547.00)
From Sources other than Fees	\$5280.00
From Fees	\$977,013.00
Transfers In	<u>\$0.00</u>
TOTAL SEWER FUND	\$885,746.00

**WATER FUND**

From Unappropriated Fund Balance	\$177,150.00
From Sources other than Fees	\$16,378.00
From Fees	\$634,000.00
<b>TOTAL WATER FUND</b>	<b>\$827,528.00</b>

**GARBAGE FUND**

From Unappropriated Fund Balance	(\$304.00)
From Sources other than Fees	\$40.00
From Fees	\$131,500.00
<b>TOTAL GARBAGE FUND</b>	<b>\$131,206.00</b>

**TRANSPORTATION FUND**

From Unappropriated Fund Balance	\$3,134,299.00
Transfers In	\$388,568.00
From Sources other than Transfers	\$1,648,000.00
<b>TOTAL TRANSPORTATION FUND</b>	<b>\$5,170,867.00</b>

**STREET FUND**

From Unappropriated Fund Balance	(\$82,809.00)
From Sources other than Sales Tax	\$127,572.00
From City Sales Tax	\$265,969.00
Transfers In	\$60,000.00
<b>TOTAL STREET FUND</b>	<b>\$370,732.00</b>

**CONSERVATION TRUST**

From Unappropriated Fund Balance	\$54,930.00
From Sources other than Lottery Funds	\$60,070.00
From Lottery Funds	\$30,000.00
<b>TOTAL CONSERVATION TRUST FUND</b>	<b>\$145,000.00</b>

**SID (DEBT SERVICE) FUND**

From Unappropriated Fund Balance	(\$825.00)
From Sources other than Special Assessments	\$100.00
From Special Assessments	\$148,325.00
<b>TOTAL SID (DEBT SERVICE) FUND</b>	<b>\$147,600.00</b>

**EQUIPMENT REPLACEMENT FUND**

From Unappropriated Fund Balance	(\$17,748.00)
From Sources other than Transfers In	\$25,370.00
From Transfers In	\$132,378.00
<b>TOTAL EQUIPMENT REPLACEMENT FUND</b>	<b>\$140,000.00</b>

## RESOLUTION NO. 375

### A RESOLUTION OF THE TOWN OF BAYFIELD, COLORADO, TO SET THE MILL LEVY FOR THE YEAR 2017 TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE 2017 BUDGET YEAR

**WHEREAS**, the Board of Trustees of the Town of Bayfield has adopted the annual 2017 budget in accordance with the Local Government Budget Law, on December 6th , 2016; 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 2017 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 2017.
- 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 6<sup>th</sup> day of December, 2017.

**MAYOR:**

  
Matthew Salka

*Attest:*

  
Kathleen S. Cathcart, Town Clerk

## ORDINANCE NO. 404

**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 2017 BUDGET YEAR.**

**WHEREAS**, the Town of Bayfield adopted a Budget for the year 2017 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:**

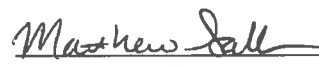
Section 1. That the following sums are hereby appropriated from the Revenue of each fund, to each fund, for the purpose stated for the 2017 Budget year:

GENERAL FUND	\$2,287,517
CAPITAL IMPROVEMENT FUND	\$449,987
SEWER FUND	\$885,746
WATER FUND	\$827,528
GARBAGE FUND	\$131,206
TRANSPORTATION FUND	\$5,170,867
STREET FUND	\$370,732
CONSERVATION TRUST FUND	\$145,000
SID DEBT SERVICE FUND	\$147,600
EQUIPMENT REPLACEMENT FUND	\$140,000

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 6th day of December, 2016.

**Mayor:**

  
Matthew Salka, Mayor

*Attest:*

  
Kathleen S. Cathcart, Town Clerk



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

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

**Budget Year 2017**

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):

	<u>Year</u>	<u>Amount</u>
Total amount to be expended for all Non-Real Property Lease Purchase Agreements in Budget Year:		\$
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:		\$
Does the agreement include renewal options? Yes ____ No ____		
If yes, describe:		

# AMENDED CERTIFICATION OF VALUATION BY LA PLATA COUNTY ASSESSOR

New Tax Entity ☐

Date 12/01/2016

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 **2016**

1.	PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	1.	\$	\$34,443,050
2.	CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION: ‡	2.	\$	\$33,332,550
3.	LESS TOTAL TIF AREA INCREMENTS, IF ANY:	3.	\$	\$0
4.	CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	4.	\$	\$33,332,550
5.	NEW CONSTRUCTION: *	5.	\$	\$336,670
6.	INCREASED PRODUCTION OF PRODUCING MINE: ≈	6.	\$	\$0
7.	ANNEXATIONS/INCLUSIONS:	7.	\$	\$10,180
8.	PREVIOUSLY EXEMPT FEDERAL PROPERTY: ≈	8.	\$	\$0
9.	NEW PRIMARY OIL OR GAS PRODUCTION FROM ANY PRODUCING OIL AND GAS LEASEHOLD OR LAND (29-1-301(1)(b), C.R.S.): Φ	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.	\$	\$551.02

‡ 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.

Φ 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 **2016**

1.	CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: ¶	1.	\$	\$260,755,820
<b>ADDITIONS TO TAXABLE REAL PROPERTY</b>				
2.	CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: *	2.	\$	\$3,894,940
3.	ANNEXATIONS/INCLUSIONS:	3.	\$	\$127,850
4.	INCREASED MINING PRODUCTION: §	4.	\$	\$0
5.	PREVIOUSLY EXEMPT PROPERTY:	5.	\$	\$0
6.	OIL OR GAS PRODUCTION FROM A NEW WELL:	6.	\$	\$0
7.	TAXABLE REAL PROPERTY OMITTED FROM THE PREVIOUS YEAR'S TAX WARRANT: (If land and/or a structure is picked up as omitted property for multiple years, only the most current year's actual value can be reported as omitted property.):	7.	\$	\$0

### DELETIONS FROM TAXABLE REAL PROPERTY

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

¶ 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 2017**

I, Erin Dunavant, Finance Director, certify that the attached document is a true and accurate copy of the adopted 2017 budget for the Town of Bayfield.

A handwritten signature in cursive script, reading "Erin Dunavant", written in black ink. The signature is positioned above a horizontal line.

Erin Dunavant  
Town of Bayfield, Colorado  
Finance Director

December 22, 2016