

Annual Budget
Fiscal Year Ending December 31, 2013

Board of Trustees
Dr. Rick K. Smith, Mayor
Tom Au, Mayor Pro-Tem
Ed Morlan
Debbi Renfro
Matthew Nyberg
Rachel Davenport
Michelle Nelson



TABLE OF CONTENTS

By Fund

Introduction

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

General Fund

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

Capital Projects Funds

- 040 Capital Improvement Fund

Sewer Fund

- 030 Operating and Capital

Water Fund

- 050 Operating and Capital

Garbage Fund

- 060 Operating

Transportation Fund

- 070 Transportation

Conservation Trust Fund

- 020 Conservation Trust

Debt Service Fund

- 011 Special Improvement District Debt Service

Equipment Replacement Fund

- 090 Equipment Replacement

Glossary of Terms



BUDGET MESSAGE

The adoption of the 2013 Budget comes after many months of hard work from the Board of Trustees and Town staff. A budget 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 a bright 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. “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 2013 Budget includes nine (9) separate funds: General, Capital, Sewer, Water, Garbage, Transportation, Conservation Trust, SID Debt Service, and Equipment Replacement Funds.

A summary of each fund’s budgeted expenditures follows:

General Fund		\$1,769,321
Capital Improvement Fund		\$1,216,234
Sewer Fund		\$1,672,892
Water Fund		\$402,813
Garbage Fund		\$113,122
Transportation Fund		\$275,000
Conservation Trust Fund		\$110,000
SID Debt Service Fund		\$141,700
Equipment Replacement Fund		\$0
Total		\$5,701,082

The General Fund budget includes staffing levels consistent with the organization as it operates today. The 2013 Budget also includes a proposed merit pool of \$15,000 for salary increases based on performance within a 0 - 2.0% range. Outside of labor costs, the most significant budgeted expenditure is \$90,000 for a Storm Water Management Plan. This expense would be partially offset by a \$25,000 DOLA Administrative grant, but primarily funded from fund reserves rather than current revenue. Other significant expenditures include \$55,000 for dispatch services, \$48,063 for the General Funds portion of General Liability/Property Insurance, \$ 10,875 for the General Funds portion of the Caselle Financial Software Upgrade, \$17,000 for snow and ice removal, \$7,000 for replacement Tasers, \$9,400 narrow banding emergency services equipment, \$2,500 for replacement of street banners, and \$5,000 for additional ROW landscaping. The budget also accounts for increased cost of conducting business including a 12% increase in rates for electricity.



BUDGET MESSAGE

The 2013 Capital Improvement Fund budget includes \$152,650 expenditure for continuation of the CR 501 Multi-Use Path, which is offset by CDOT federal enhancement program revenue. In addition, the Capital Improvement Fund budget includes the remaining portion for design and installation of fiber optic in the Town of Bayfield. That effort is primarily funded through the Southwestern Colorado Council of Governments (SWCCOG), Southwest Colorado Area Network (SCAN) regional project, and with a \$3,000,000 Colorado Department of Local Affairs (DOLA) grant. The budget was prepared under the assumption that one-third would be completed in 2012. Additionally, the budget includes Town Hall debt service and transfers to the equipment fund for purchase of vehicles and equipment. The 2013 Capital Improvement Fund budget also includes \$60,000 for improvements to Gosney Park, upon successful application of a \$45,000 Great Outdoors Mini Grant (GOCO) mini grant. Finally, the Capital Improvement Fund budget includes \$100,000 for drainage improvements to Sunrise Estates, \$125,000 for a Park Shop at Joe Stephenson Park and \$10,000 for a dormer for the back door to the Motor Vehicle Office located at Town Hall.

In the Sewer Fund the most significant expenditure is \$900,000 for collection system infiltration repairs. The infiltration project will be funded by a \$600,000 loan from the Colorado Water Resource and Power Development Authority (CWRPDA) paid back over twenty years with two percent (2%) interest rate. The loan does require that the Town raise the sanitary sewer rate by \$2.03 per Equivalent Residential Tap (ERT) per month, which equates to a five percent (5%) increase to the existing \$42.00 month charge or \$44.10/ERT/month. Please note that the Town is currently conducting a utility rate study. The results of the study will likely change the rate structure further and the budget will have to be amended accordingly. The budget also includes an expenditure of \$364,903 in debt service for the wastewater treatment plant loan, \$10,000 for camera repairs, \$10,000 for replacement of Ultra Violet bulbs used in the disinfection process, \$5,000 for a step screen maintenance contract, \$15,104 for liability insurance, and \$30,353 for a transfer back to the General Fund for the first annual payment of a loan for the decommissioning of the waste water lagoons.

The Water Fund budget includes anticipated expenditures of \$18,785, for water shares and ditch fees, \$65,973 for annual debt service, \$30,000 for treatment chemicals, \$10,000 for a line locator, \$5,438 for the water funds portion of the Caselle Financial Software upgrade, \$5,493 for insurance, and \$6,000 in anticipated expense for construction observation of the LAPLAWD water line installation. The budget also includes setting aside money for future projects including water line replacements, meters and radio reads, reservoir expansion, plant expansion, water tank expansion, ditch piping, and water filter replacements.

The Garbage Fund budget includes \$113,122 in annual revenues and \$113,122 in expenditures. The Town contracts with Transit Waste for refuse services. This will be the last year of a five (5) year contract.

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 \$40,000 in expenditures for the Town's contribution to the US Highway 160 Access Control Plan, \$25,000 for a road inventory and maintenance plan, \$200,000 for various road maintenance projects to be identified upon completion of the maintenance plan, and \$10,000 for miscellaneous expenses.

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 2013 budget for the Conservation



BUDGET MESSAGE

Trust Fund includes \$100,000 in expenditures for a Park, Open Space, and Trails Master Plan. The budget is predicated on the successful application for a GOCO Planning Grant for seventy five percent (75%) of the cost. \$25,000 in lottery fund revenues would be used as the match for the grant. Additionally, the budget includes \$10,000 for placement of sand on the Joe Stephenson sports fields.

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

Finally, the Equipment Replacement Fund includes proposed expenditures for vehicles and equipment. For 2013 the budget includes no purchase of vehicles or equipment. The depreciation expense for Town's vehicles and equipment are transferred from other funds to establish a reserve for replacement of vehicles and equipment.

Outlook

The nation's economic condition is often unsettling and developing a budget for 2013 based on the current economic climate is challenging; however, the Town is in a relatively stable financial position, which affords the Town the opportunity to continue to provide current levels of service. Although the 2013 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 increased in 2012 and is anticipated to continue to climb as more retail opportunities are made available to La Plata County residents. The Town sales tax collections also increased in 2012 primarily due to greater opportunities for retail with the Family Dollar Store. While margins on purchases are nominal, the Family Dollar Store provides an alternative to purchasing goods in nearby communities and has helped the overall retainage of retail sales in the Town.

While there has been a tremendous decline in the commercial development market, single family home construction continues to take place, albeit at a reduced pace. As evident in the 2013 Budget, the Town is spending significant resources and effort to address infrastructure needs. In 2012 the Town completed a \$475,000 lagoon decommissioning project, secured a \$600,000 loan for infiltration repairs, executed an Intergovernmental Agreement (IGA) with a water district for upgrades to the Town's water treatment facilities, and in concert with the Southwest Colorado Council of Governments (SWCCOG) continues to work to bring fiber optic infrastructure to the community for quality telecommunication services. While these improvements may not directly generate new sales tax for the Town, it will ensure that infrastructure is in good condition to assist in attracting new development to the area. For 2013 the Town continues to address sanitary sewer infiltration, plans to complete a storm water master plan, a park system plan, a road condition inventory and maintenance plan, and road and maintenance repairs. Additionally, the La Plata Archuleta Water District (LAPLAWD) will be upgrading the Town's Water Treatment Plant at their expense and completing a 14 inch water transmission line, which will provide the Town additional delivery capacity.

The 2013 Budget is prepared to assist the Town in providing the necessary services required of a municipality and is presented for your adoption.

Sincerely,

Chris S. La May
Town Manager



OVERVIEW OF FUNDS

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

- **General Fund**

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

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

- **Capital Improvement Fund**

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

- **Enterprise Funds**

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

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

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

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

- **Transportation Fund**

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

- **The Conservation Trust Fund**

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

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

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

- **Equipment Replacement Fund**

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



SUMMARY OF DEBT BY FUND

Capital Improvement Fund

Description: Town Hall Capital Lease
Date of Origin: 10/22/2007
Amount: \$2,200,000
Date of Retirement: 10/22/2017
Annual Payment: \$257,782

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: \$365,958

Description: Loan from General Fund for Lagoon Decommissioning
Date of Origin: 1/3/2013
Amount: \$475,038
Date of Retirement: 12/31/2032
Annual Payment: \$28,838

Description: Pending for 2013 a loan from Colorado Water Resources & Power Development Authority for Infiltration Issues
Amount: \$600,000

Water Operating & Capital Fund

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

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

Description: Loan from Capital Improvement Fund for Water Salesman
Date of Origin: 2009
Amount: \$110,000
Date of Retirement: 2014
Annual Payment: \$20,000

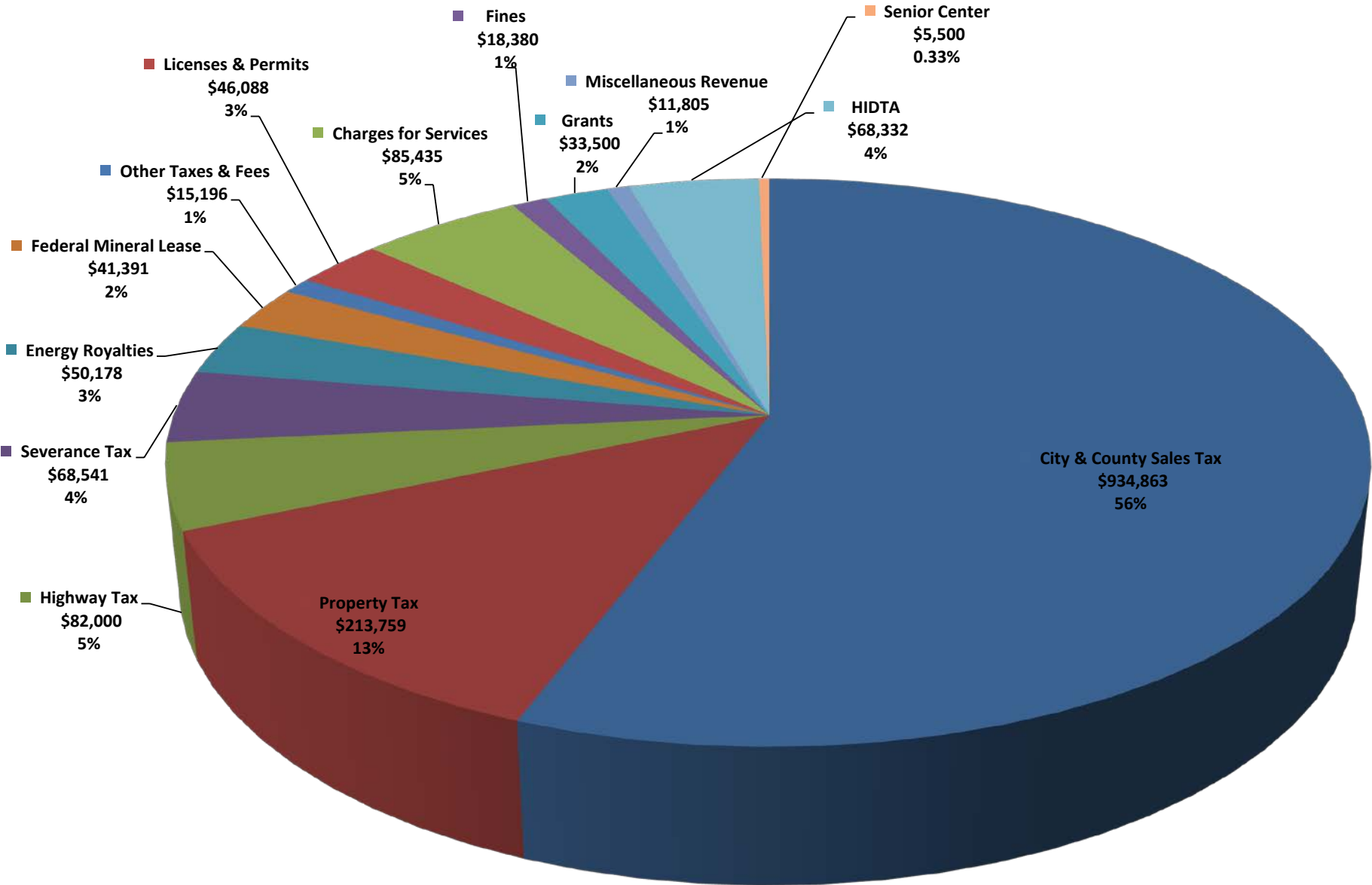


SUMMARY OF DEBT BY FUND

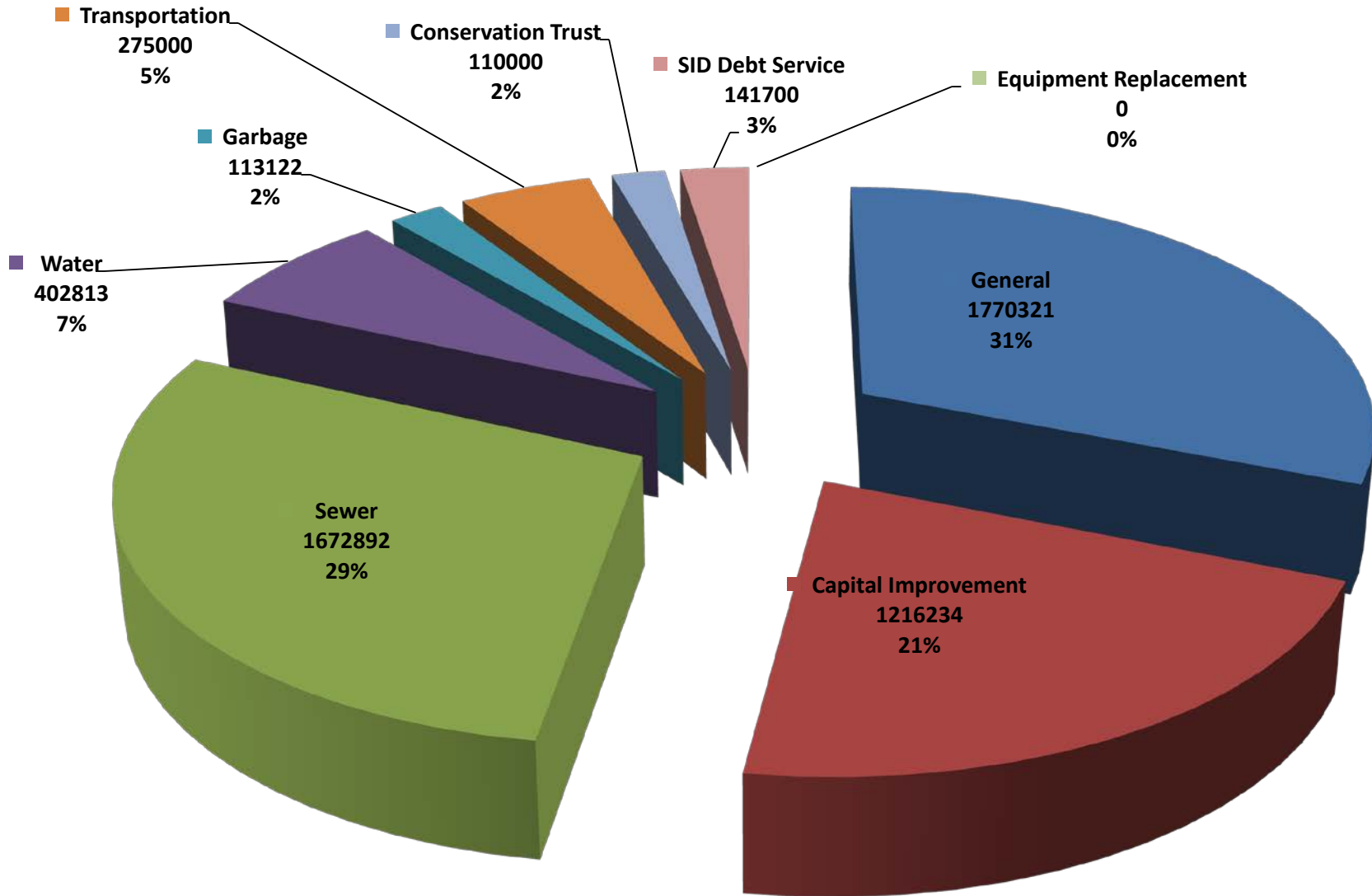
Special Improvement District (SID)

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

Town of Bayfield 2013 General Fund Revenues



Town of Bayfield 2013 Expenses by Fund





GENERAL FUND

General Fund

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

Budget Summary

Total General Fund Revenues & Transfers In—\$1,704,321

Total General Fund Expenses & Transfers Out—\$1,769,321



GENERAL GOVERNMENT & ADMINISTRATION

General Fund

General Government

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

Town Manager

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

Town Clerk & Finance

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

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

Mission Statement:

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

Budget Summary

Total General Government Administrative Expenses — \$558,285



BUDGET NARRATIVE

I. General Fund

The 2013 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 2013 budget includes \$1,704,321 in revenues and transfers in and \$1,769,321 in expenditures, which includes a proposed \$65,000 spend down of fund balance for a portion of a Storm Water Master Plan Project. Additional significant expenditures include \$55,000 for emergency dispatch services, \$48,063 for General Liability/Property Insurance, \$19,000 for street lighting, \$17,000 for snow and ice removal, \$10,875 for the General Funds portion of an upgrade of the Caselle Financial Software, \$7,000 for replacement Marshal Office Tasers, and \$9,400 for narrow banding emergency services equipment.

A. Revenues

1. Taxes and Fees

The 2013 Budget includes an anticipated 5% increase in revenues and other financing sources. Based on the December 1, 2012 Certified Valuation information provided by the County Assessor, the Town will experience a 2% decrease in property tax revenues due to declining property values. The budget also includes a forecast of 5% increase in sales tax from the 2012 budgeted collections. Lewis Mercantile and The Grocery Store remain the Town's top two sales tax revenue producing businesses and the Family Dollar Store has been a welcome addition to the Town's sales tax base. The Town continues to pursue options for new retail businesses to increase future revenue; however, the economic impact of new construction on a countywide level remains uncertain as no formal plans for commercial development have been announced.

2. Intergovernmental Revenue

The 2013 Budget includes \$68,332 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 2013 Budget includes an 22% increase in License and Permit fees collected from building permits, business licenses and other fees. Economic conditions have slowed new construction and other building activities; however, the Town anticipates the current level of activity will remain into 2013.



BUDGET NARRATIVE

4. Charges for Services

The budget includes a 7% increase in charges for services, primarily driven by an increase in the amount of VIN inspection revenue. The Town increased the VIN inspection fees in 2012, with some expectation that the request for those services would diminish. That has not taken place and the Town anticipates a steady level of requests for those services.

5. Senior Center

The budget includes a decrease in the amount of revenues for the Senior Center in the 2013 budget as no monies from grants have been forecasted. The other forms of revenue such as program fees and rental fees are predicted to decline in 2013, as the most consistent group using the Senior Center has constructed their own facility.

6. Fines

The 2013 budget includes a minimal increase in revenue, as reflected in the actual dollars collected in recent years.

7. Grants

The budget for 2013 includes a \$25,000 administrative Energy and Mineral Impact Assistance Grant for a portion of the Storm Water Master Plan. The budget also includes grant revenue for Marshal's Office DUI and Seat belt enforcement and POST training backfill grants.

8. Miscellaneous

The 2013 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 2013 shows a significant increase primarily from donations to the food bank. That money is specifically earmarked for those purposes.

9. Transfers

The General Fund will begin receiving annual debt payments from the Sewer Fund for completion of the Decommissioning of the wastewater lagoons located at the wastewater treatment plant. The 2013 payment is budgeted at \$30,353.



BUDGET NARRATIVE

B. Expenditures

1. General Government

The 2013 budget shows a decrease in expenses for the general government accounts primarily due to the completion of the decommissioning of the wastewater lagoons. In 2012 the General Fund loaned the Sewer Fund \$500,000 to cover the expense of decommissioning. If not for that expense, the 2013 budget would be relatively flat in comparison. Significant expenditures include \$90,000 for a Storm Water Master Plan, accounting for a 12% increase in electricity, and \$10,875 for the General Funds portion of an upgrade of the Caselle financial software, and increases in contributions to the Road Runner Transit and Regional Housing Alliance, and \$10,000 for Economic Development. The full time equivalent (FTE's) remains the same for 2013, however, the administrative staff reorganized in 2012 to include a Deputy Town Clerk.

2. Public Safety

Public Safety expenditures in the 2013 budget reflect a 1% increase over the 2012 Budget. Significant expenditures include \$55,000 for emergency dispatch services, \$7,000 for replacement Tasers and \$9,400 for mandated narrow banding of radios. The full time equivalent (FTE's) remains the same for 2013, but the Marshal's Office did reorganize in 2012 to include two new Corporal positions, rather than one Sergeant. The FTE count was not affected.

3. Public Works

The 2013 budget for Public Works reflects a 3% increase from the 2012 budget. The budget includes \$5,000 for landscaping improvements at the Bayfield Center, \$17,000 for snow and ice removal, and \$19,000 for street lighting due to the rate increase for electricity. FTE count remains the same for Public Works.

4. Parks and Recreation

Parks and Recreation, increased expenses are seen in the seasonal employee wage line equaling \$25,000, which is a 5% increase over 2012 budget. The increase in electric rates will impact the parks budget in 2013 and the Town will begin accounting for tree removal, other than in rights-of-way, from this budget. Finally additional funds are being allocated for parks maintenance.

5. Senior Center

The Senior Center expenses for the 2013 budget have increased due to the allocation of time of the senior center coordinator position. The position spends four days of the week at the senior center versus three days per week in 2012. Electricity is anticipated to decrease with the installation of solar on the building, but the building maintenance has



BUDGET NARRATIVE

increased for quarterly HVAC inspections and maintenance.

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 2011	Budget 2012	Estimated 2012 Budget	Budget 2013
REVENUES					
Taxes & Fees:					
010 3 3000 0001	County Sales Tax	663,417	660,370	720,000	684,200
010 3 3000 0005	City Sales Tax	250,663	239,188	220,000	250,663
010 3 3000 0010	Property Tax	228,713	217,132	245,000	211,927
010 3 3000 0015	Property Taxes Delinquent	1,832	600	500	1,832
010 3 3000 0020	Highway Users Tax	72,420	84,909	75,000	82,000
010 3 3000 0025	Severance Tax	86,695	68,584	92,820	68,541
010 3 3000 0030	Federal Mineral Leasing	41,488	40,000	38,498	41,391
010 3 3000 0035	BP Royalties	12,676	13,000	8,796	8,787
010 3 3000 0040	Specific Ownership Tax	15,690	16,000	15,564	15,690
010 3 3000 0045	Cigarette Tax	5,269	5,000	4,950	4,828
010 3 3000 0050	Natural Gas Franchise Tax	10,104	10,500	10,500	10,000
010 3 3000 0055	TV Franchise Tax	3,220	2,000	2,860	3,220
010 3 3000 0060	Motor Vehicle Reg 602	4,382	4,275	4,514	4,382
010 3 3000 0065	Motor Vehicle Reg 603	5,823	5,500	5,865	5,823
010 3 3000 0070	County Road & Bridge Funds	13,472	12,955	12,433	12,644
	Total Taxes & Fees	1,415,863	1,380,013	1,457,300	1,405,928
Intergovernmental Revenue:					
010 3 3050 0005	HIDTA	-	78,524	63,000	68,332
	Total Intergovernmental Revenue	-	78,524	63,000	68,332
Licenses & Permits:					
010 3 3100 0005	Building Permits	27,391	20,000	27,539	27,888
010 3 3100 0010	Business Licenses	15,895	16,000	14,740	15,000
010 3 3100 0015	Liquor Licenses	525	550	2,104	1,100
010 3 3100 0020	Development Fees	450	1,000	7,153	1,500
010-3-3100-0021	Right of Way Fees	-		150	500
010 3 3100 0030	Dog Licenses	145	100	95	100
010 3 3100 0035	Road Cut Permits	200	100	150	-
	Total Licenses and Permits	44,606	37,750	51,931	46,088

GENERAL FUND

		Actual 2011	Budget 2012	Estimated 2012 Budget	Budget 2013
Charges for Services:					
010 3 3200 0001	Court Costs	2,280	5,000	4,205	4,500
010 3 3200 0005	NSF Checks	93	100	180	100
010 3 3200 0010	Mosquito Control Fee	13,692	13,500	13,740	13,700
010 3 3200 0015	County Utility Fees Received	3,020	3,500	3,500	3,690
010 3 3200 0020	Indoor Soccer	1,396	1,200	1,215	1,200
010 3 3200 0025	Co-Ed Volleyball	2,331	1,750	2,750	2,000
010 3 3200 0030	Co-Ed Softball	2,975	2,650	2,635	2,525
010 3 3200 0035	Men's Softball	5,220	5,000	6,153	5,000
010 3 3200 0040	Women's Softball	1,950	1,750	1,950	1,950
010 3 3200 0041	Zumba			562	1,000
010 3 3200 0042	Pilates			1,600	1,000
010 3 3200 0045	Fitness Classes	5,034	4,500	50	-
010 3 3200 0050	Recreation Center Fees	388	300	150	300
010 3 3200 0055	Youth Basketball	4,070	4,000	4,000	4,000
010 3 3200 0060	Youth Flag Football	1,480	2,000	2,580	1,500
010 3 3200 0065	Youth Soccer	11,314	11,250	12,130	11,000
010 3 3200 0070	Youth Volleyball	1,215	1,750	1,760	1,760
010 3 3200 0071	Youth Tennis			1,600	1,500
010 3 3200 0075	Youth Sponsorships	3,000	2,500	4,930	4,000
010 3 3200 0080	4th of July	3,837	3,500	6,325	5,500
010 3 3200 0081	Fireworks	-		1,808	-
010 3 3200 0085	Concession Stand	1,781	1,800	2,350	2,000
010 3 3200 0090	Facility Use Rentals	6,081	5,500	7,200	5,000
010 3 3200 0095	Field Space Rental	200	200	-	-
010 3 3200 0100	Adopt a Tree	-	300	-	-
010 3 3200 0110	Spring Festival	-		750	750
010 3 3200 0200	VIN Inspections	5,330	8,000	9,800	11,460
010 3 3200 0250	Services Performed	75	100	-	-
	Total Charges for Services	76,760	80,150	93,923	85,435
Senior Citizen Center:					
010 3 3700 0020	Senior Center Rental Fees	7,005	6,000	3,200	4,000
010 3 3700 0025	Senior Center Fundraisers	2,354	500	300	500
010 3 3700 0026	Senior Center Contributions	-	-	50	-
010 3 3700 0030	Senior Center Program Fees	220	-	-	-
010 3 3700 0032	Watch Your Step Program	754	650	1,124	1,000
010 3 3700 0035	Walking Club Program	-	-	-	-
010 3 3700 0036	Moving & Grooving Program	546	500	60	-
	Total Senior Citizen Center	10,879	7,650	4,734	5,500
Fines:					
010 3 3300 0001	Court Fines	17,413	15,500	14,277	16,880
010 3 3300 0005	Incarceration Surcharge	155	900	1,281	1,500
	Total Fines and Forfeitures	17,568	16,400	15,558	18,380

GENERAL FUND

		Actual 2011	Budget 2012	Estimated 2012 Budget	Budget 2013
Grants:					
010 3 3400 0001	Grant for Intern	14,500	3,000	1,142	-
010 3 3400 0005	CDGB Grant - Colorado Housing	3,815	-	-	-
010 3 3400 0010	CDGB Grant - BEEP	165,180	-	-	-
010 3 3400 0011	CDGB Grant - Regional Housing	10,115	20,000	42,385	-
010 3 3400 0015	Healthy Lifestyles Grant	2,500	-	-	-
010 3 3400 0020	Vale Grant	4,974	-	-	-
010 3 3400 0040	Post Training Backfill Grant	-	-	1,500	1,500
010 3 3400 0050	CDOT DUI/Seatbelt Grant	-	-	4,221	7,000
010 3 3400 0055	JAG Grant 29-JR-01-78-1	-	-	14,097	-
010 3 3400 0060	DOLA Grant EIAF-Administrative	-	-	-	25,000
	Total Grants	201,084	23,000	63,345	33,500
Miscellaneous:					
010 3 3600 0001	Food Bank Donations	5,527	1,500	4,000	5,000
010 3 3600 0002	Marshal Scholarship Fund Donations			1,000	-
010 3 3600 0005	Interest Income	2,259	3,000	3,380	2,500
010 3 3600 0015	Miscellaneous Income	237	300	5,463	300
010 3 3600 0020	Interest Income (Police Pension)	3	-	-	-
010 3 3600 0030	Marshal Miscellaneous Revenue	3,215	4,500	2,400	3,000
010 3 3600 0035	K-9 Interest	4	-	7	5
	Total Miscellaneous	11,244	9,300	16,250	10,805
	General Fund Operating Revenues	1,778,005	1,632,787	1,766,040	1,673,968
Transfers:					
010 3 3900 0001	Transfer from Sewer (Payroll)	(0.16)	-	-	-
010 3 3900 0005	Transfer from Water (Payroll)	0.35	-	-	-
010 3 3900 0010	Transfer from Garbage	(0.08)	-	-	-
010 3 3900 0020	Transfer from Parks & Rec	52,135	-	-	-
010 3 3900 0030	Transfer from Sewer (Decommissioning Loan)				30,353
	Total Transfers	52,135	-	-	30,353
	General Fund Operating Revenues & Transfers	1,830,139	\$ 1,632,787	\$ 1,766,040	\$ 1,704,321

GENERAL FUND

		Actual 2011	Budget 2012	Estimated 2012 Budget	Budget 2013
GENERAL GOVERNMENT EXPENSES					
Town Board:					
010 4 4111 0142	Workers Compensation Insurance	-	150	137	334
010 4 4111 0144	Medicare	70	150	21	140
010 4 4111 0145	PERA	1,315	1,315	1,012	1,315
010 4 4111 0190	Mayor Salary	1,872	2,400	2,400	2,400
010 4 4111 0191	Town Board Salary	5,616	7,200	7,200	7,200
010 4 4111 0200	Town Board Payroll Taxes	48		115	30
010 4 4111 0205	Town Board Meetings	952	1,000	340	1,000
010 4 4111 0208	Ordinances & Proceedings	489	750	900	800
010 4 4111 0221	Training, Travel & Meetings	538	550	185	500
	Total Town Board	10,899	13,515	12,310	13,719
Town Manager's Office:					
010 4 4131 0100	Town Manager's Vehicle	2,900	3,500	3,500	3,900
010 4 4131 0111	Town Manager's Salary	66,488	52,480	52,480	54,400
010 4 4131 0141	Unemployment Insurance	79	157	157	163
010 4 4131 0142	Workers Compensation Insurance	119	128	-	998
010 4 4131 0143	Health Insurance	5,307	7,849	7,849	7,374
010 4 4131 0144	Medicare	785	761	761	789
010 4 4131 0145	PERA	5,574	7,190	7,190	7,453
010 4 4131 0146	Membership Dues	-	1,000	656	1,000
010 4 4131 0211	Office Supplies	-	250	20	250
010 4 4131 0221	Training, Travel & Meetings	(65)	1,500	230	1,500
010 4 4131 0225	Recruitment	11,851	-	-	-
010 4 4131 0345	Telephone	655	600	780	850
010 4 4131 0350	Personnel Relations	262	200	204	200
010 4 4131 0355	Salary Adjustments	-	19,893	19,893	15,000
	Total Town Manager	93,955	95,508	93,720	93,876
Intern:					
010 4 4133 0100	Intern's Salary	14,727	4,000	-	-
010 4 4133 0141	Unemployment Insurance	39	15	-	-
010 4 4133 0143	Health Insurance	2,828	668	-	-
010 4 4133 0144	Medicare	200	73	-	-
010 4 4133 0145	PERA	1,931	685	-	-
	Total Intern	19,724	5,441	-	-
Planning & Development:					
010 4 4135 0015	Planning & Zoning	694	-	979	580
010 4 4135 0020	Building Inspector	22,640	15,000	24,606	21,000
010 4 4135 0065	Historic Plaques Project	-	-	-	-
010 4 4135 0355	Engineering	8,569	25,000	38,224	95,000
010 4 4135 0365	Economic Development	-	8,000	600	10,000
	Total Planning & Development	31,902	48,000	64,410	126,580

GENERAL FUND

		Actual 2011	Budget 2012	Estimated 2012 Budget	Budget 2013
Town Clerk & Finance:					
010 4 4151 0111	Town Clerk's Salary	46,500	32,000	32,000	25,600
010 4 4151 0112	Finance Director's Salary	29,317	32,864	32,864	30,169
010 4 4151 0113	Admin Assistant's Salary	1,325	3,975	3,975	4,500
010 4 4151 0117	Office Assistant's Salary	22,860	4,860	4,860	-
010 4 4151 0141	Unemployment Insurance	338	221	221	180
010 4 4151 0142	Workers Compensation Insurance	396	189	640	2,993
010 4 4151 0143	Health Insurance	27,049	10,086	10,086	9,699
010 4 4151 0144	Medicare	1,428	1,069	1,069	874
010 4 4151 0145	PERA	13,682	10,097	10,097	8,257
010 4 4151 0211	Office Supplies	7,639	9,000	9,000	9,000
010 4 4151 0220	Membership Dues	3,858	3,960	5,376	4,020
010 4 4151 0221	Training, Travel & Meetings	3,309	2,000	2,900	2,000
	Total Town Clerk & Finance	157,699	110,321	113,088	97,292
Elections:					
010 4 4155 0001	Elections	-	1,000	868	-
	Total Elections	-	1,000	868	-
Municipal:					
010 4 4160 0001	Municipal Court	60	150	22	150
010 4 4160 0005	Municipal Judge	6,600	7,200	7,200	7,200
	Total Municipal	6,660	7,350	7,222	7,350
Administrative:					
010 4 4165 0231	Fuel	140	200	-	-
010 4 4165 0240	Administrative Vehicle	185	200	446	-
010 4 4165 0332	Advertising	4,656	3,000	3,500	4,500
010 4 4165 0354	Auditing	8,684	3,000	2,136	3,300
010 4 4165 0381	Postage	1,500	1,500	1,500	1,500
010 4 4165 0513	Insurance	35,555	41,400	43,727	48,063
010 4 4165 0525	Attorney	25,499	35,000	17,039	22,750
010 4 4165 0610	Uniform Allowance				2,500
	Total Administrative	76,220	84,300	68,348	82,613
Town Hall:					
010 4 4170 0228	Water & Sewer Charges	3,466	4,500	4,500	4,100
010 4 4170 0344	Natural Gas	2,589	3,500	2,700	3,500
010 4 4170 0345	Telephone	216	250	1,784	250
010 4 4170 0346	Security System Telephone Line	2,263	2,500	2,522	2,550
010 4 4170 0379	Electricity	9,890	12,500	11,089	14,212
010 4 4170 0382	Internet	3,677	4,100	4,041	4,100
010 4 4170 0385	Building Maintenance	6,243	6,000	8,323	6,000
	Total Town Hall	28,344	33,350	34,959	34,712
Information Technology:					
010 4 4175 0001	Computer Support & Maintenance	10,745	15,000	7,638	14,000
010 4 4175 0005	Website	274	300	314	400
010 4 4175 0010	Computer Equipment	2,409	3,500	1,523	26,625
	Total Information Technology	13,429	18,800	9,476	41,025

GENERAL FUND

		Actual 2011	Budget 2012	Estimated 2012 Budget	Budget 2013
Non-Departmental:					
010 4 4180 0010	Pre-Employment Testing	660	400	315	400
010 4 4180 0015	Direct Deposit Payroll Fees	170	175	130	150
010 4 4180 0016	NSF Fees	-	-	12	-
010 4 4180 0020	Mosquito Control	4,269	8,000	3,609	5,000
010 4 4180 0030	Property Tax Treasurer's Fee	4,611	4,343	5,262	4,240
010 4 4180 0040	Road & Bridge Treasurer's Fee	-	259	-	253
010 4 4180 0050	Property Tax Abatements	-	-	341	-
010 4 4180 0140	Comp Time Buy Out	335	-	4,953	-
010 4 4180 0141	Comp Buy Out Unemployment	1	-	-	-
010 4 4180 0144	Comp Buy Out Medicare	5	-	-	-
010 4 4180 0145	Comp Buy Out PERA	46	-	-	-
	Total Non-Departmental	10,096	13,177	14,621	10,043
Grants:					
010 4 4185 0010	CDGB Grant - Colorado Housing	3,815	-	-	-
010 4 4185 0011	CDGB Grant - BEEP	165,180	-	-	-
010 4 4185 0012	Healthy Lifestyles Grant	2,500	-	-	-
010 4 4185 0013	CDGB Grant - Regional Housing Alliance	10,115	20,000	39,917	-
010 4 4185 0014	CDOT DUI/ Seatbelt Grant	-	-	-	7,000
010 4 4185 0015	JAG Grant 29-JR-01-78-1	-	-	5,910	-
	Total Grants	181,610	20,000.00	45,827.00	7,000.00
Community Funding:					
010 4 4188 0010	Road Runner Transit	23,893	9,660	9,660	12,000
010 4 4188 0015	Regional Housing Alliance	11,142	12,983	12,983	14,283
010 4 4188 0020	LaPlata Family Youth Services	5,100	7,800	7,550	7,800
010 4 4188 0025	La Plata County Economic Alliance	4,000	4,000	4,000	4,000
010 4 4188 0030	SW Transportation Dues	332	341	341	341
010 4 4188 0040	San Juan RC&D	50	50	50	50
010 4 4188 0045	Region 9 Economic Development	735	866	866	962
010 4 4188 0055	Bayfield Family Center	-	1,000	1,000	1,000
010 4 4188 0065	Axis Health (Southwest Mental Health)	-	1,500	1,500	1,000
010 4 4188 0070	Community Connections	1,000	1,000	1,000	1,000
010 4 4188 0075	Southwest Colorado Council of Governments	300	544	544	1,089
010 4 4188 0077	La Plata County Mounted Patrol	-	500	500	500
	Total Community Funding	46,552	40,244	39,994	44,025
Miscellaneous:					
010 4 4195 0779	Miscellaneous Expense	15	50	17	50
010 4 4195 0780	Contingency	-	48,340	-	-
	Total Miscellaneous	15	48,390	17	50
Transfers:					
010 4 4199 0015	Transfer to Sewer (Loan)	-	518,800	518,800	-
	Total Transfers	-	518,800	518,800	-
	Total General Government Expenses & Transfers	677,107	1,058,196	1,023,660	558,285



PUBLIC SAFETY

General Fund

Public Safety Department

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

Mission Statement:

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

Budget Summary

Total Public Safety Expenditures—\$626,536

GENERAL FUND

		Actual 2011	Budget 2012	Estimated 2012 Budget	Budget 2013
PUBLIC SAFETY EXPENSES					
Public Safety Wages & Benefits:					
010 4 4211 0001	Marshal's Salary	58,346	67,500	67,500	68,850
010 4 4211 0020	Investigator's Salary	3,692	48,000	48,000	48,960
010 4 4211 0002	First Deputy's Salary	52,664	52,500	29,221	47,500
010 4 4211 0003	Second Deputy's Salary	42,293	44,000	44,000	47,500
010 4 4211 0004	Third Deputy's Salary	43,772	43,500	43,500	42,840
010 4 4211 0005	Fourth Deputy's Salary	43,521	42,000	42,000	42,000
010 4 4211 0006	Fifth Deputy's Salary	37,255	42,000	42,000	42,000
010 4 4211 0010	Part-time Deputy's Salary	1,092	2,500	2,500	-
010 4 4211 0017	Marshal's Secretary's Salary	13,364	13,000	13,000	13,325
010 4 4211 0018	Holiday Pay & Comp Time	8,349	14,500	14,500	12,000
010 4 4211 0125	Overtime				2,000
010 4 4211 0141	Unemployment Insurance	988	1,060	1,060	1,059
010 4 4211 0142	Workers Compensation Insurance	8,259	12,086	12,821	12,283
010 4 4211 0143	Health Insurance	55,319	57,000	57,000	61,261
010 4 4211 0144	Medicare	4,433	5,200	5,200	5,118
010 4 4211 0145	PERA	2,315	1,800	1,800	1,825
010 4 4211 0146	FPPA	24,627	28,000	28,000	27,172
010 4 4211 0148	FPPA D & D	4,002	5,400	5,400	4,416
	Total Public Safety Wages & Benefits	404,291	480,046	457,502	480,109
Public Safety Operations:					
010 4 4212 0100	Hazardous Materials Clean-Up	-	500	-	500
010 4 4212 0190	Hazardous Materials Team	-	500	-	500
010 4 4212 0225	Uniform Allowance	3,531	3,500	4,000	3,200
010 4 4212 0226	Shooting Supplies	1,949	3,000	3,000	3,500
010 4 4212 0228	Detox (Axis Health)	4,246	4,850	3,690	3,427
010 4 4212 0231	Fuel	20,275	21,000	21,043	21,000
010 4 4212 0233	Parts Inventory	1,451	3,500	3,500	3,000
010 4 4212 0239	Tires	2,095	2,400	2,400	2,000
010 4 4212 0316	Dispatch Services	56,117	61,000	49,423	55,000
010 4 4212 0340	Computer Support & Maintenance			-	3,100
010 4 4212 0360	Equipment Maintenance	3,130	4,000	4,054	3,600
010 4 4212 0362	Communications Maintenance	718	500	150	1,000
010 4 4212 0390	Narcotics Investigation Team	381	1,000	-	800
010 4 4212 0391	Chemical Analysis	33	500	75	500
010 4 4212 0392	Confinement	-	1,000	-	800
010 4 4212 0394	Impound Fees	400	600	1,000	1,000
010 4 4212 0396	K-9 Program	-	1,200	-	-
010 4 4212 0397	Marshal Scholarship Fund				-
010 4 4212 0398	Equipment Purchase/Replacement			-	7,000
010 4 4212 0400	Vale Grant	4,974	-	-	-
010 4 4212 0450	Lexipol	1,100	2,000	2,000	1,200
	Total Public Safety Operations	100,402	111,050	94,335	111,127

GENERAL FUND

		Actual 2011	Budget 2012	Estimated 2012 Budget	Budget 2013
Public Safety Admin:					
010 4 4213 0115	Cleaning Services	-	-	-	-
010 4 4213 0211	Office Supplies	4,726	5,000	5,100	4,500
010 4 4213 0221	Training, Travel & Meetings	3,117	4,000	3,000	4,500
010 4 4213 0332	Advertising	85	250	631	600
010 4 4213 0345	Telephone	4,533	8,000	6,100	6,800
010 4 4213 0382	Internet	2,829	3,000	2,829	3,000
	Total Public Safety Admin	15,290	20,250	17,660	19,400
Public Safety Capital Outlay:					
010 4 4215 0005	Communications Equipment	680	2,000	73	9,400
010 4 4215 0010	Spillman System	7,436	7,000	6,900	5,500
	Total Public Safety Capital Outlay	8,116	9,000	6,973	14,900
Public Safety Miscellaneous:					
010 4 4295 0780	Contingency	2,364	-	184	-
	Total Public Safety Miscellaneous	2,364	-	184	-
	Total Public Safety Expenses	530,463	620,346	576,654	625,536



PUBLIC WORKS

General Fund

Public Works Department

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

The water, sewer and garbage 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—\$258,360

GENERAL FUND

		Actual 2011	Budget 2012	Estimated 2012 Budget	Budget 2013
PUBLIC WORKS EXPENSES					
Public Works Wages & Benefits:					
010 4 4318 0110	Public Works Director's Salary	33,312	32,217	32,217	35,000
010 4 4318 0111	First PW Assistant's Salary	19,703	18,651	18,651	19,413
010 4 4318 0112	Second PW Assistant's Salary	16,233	15,594	15,594	16,640
010 4 4318 0113	Third PW Assistant's Salary	16,247	15,176	15,176	16,151
010 4 4318 0116	Fourth PW Assistant's Salary	9,782	13,759	13,759	14,248
010 4 4318 0117	Fifth PW Assistant's Salary	14,762	13,759	13,759	13,520
010 4 4318 0118	Sixth PW Assistant's Salary	13,389	-	244	-
010 4 4318 0125	Overtime	2,856	6,000	6,000	6,000
010 4 4318 0141	Unemployment Insurance	416	326	326	345
010 4 4318 0142	Workers Compensation Insurance	4,129	4,589	6,517	4,032
010 4 4318 0143	Health Insurance	18,220	20,049	15,273	16,893
010 4 4318 0144	Medicare Insurance	1,875	1,575	1,575	1,667
010 4 4318 0145	PERA	18,149	14,885	14,885	15,751
	Total Public Works Wages & Benefits	169,072	156,580	153,976	159,660
Public Works Streets:					
010 4 4319 0005	Street Lighting	17,114	17,000	17,922	19,000
010 4 4319 0006	Street Cleaning & Supplies	(1,974)	2,000	2,255	2,000
010 4 4319 0007	Street Repairs & Maintenance	2,654	5,000	2,974	4,500
010 4 4319 0015	Traffic Services- Striping	2,285	5,100	5,144	5,100
010 4 4319 0016	Traffic Services - Signs	1,079	1,500	872	1,500
010 4 4319 0019	Banners	-	-	-	2,500
010 4 4319 0020	Snow & Ice Removal	7,705	17,000	9,846	17,000
010 4 4319 0021	Gravel & Mag Chloride	1,172	-	-	-
010 4 4319 0024	Landscaping	-	-	-	5,000
010 4 4319 0025	Weed Control	1,489	2,000	1,853	2,000
010 4 4319 0026	Rodent Control	990	-	-	-
	Total Public Works Streets	32,514	49,600	40,866	58,600
Public Works Operations:					
010 4 4320 0231	Fuel	4,902	9,000	9,000	9,000
010 4 4320 0232	Shop Maint, Supplies & Tools	1,120	2,000	2,000	1,500
010 4 4320 0250	Welding Supplies	480	500	1,423	300
010 4 4320 0360	Equipment Maintenance & Repair	13,717	12,000	6,500	10,000
	Total Public Works Operations	20,219	23,500	18,923	20,800

GENERAL FUND

		Actual 2011	Budget 2012	Estimated 2012 Budget	Budget 2013
Public Works Administrative:					
010 4 4321 0211	Office Supplies	815	2,000	1,500	1,000
010 4 4321 0221	Travel, Training & Meetings	-	2,000	150	1,000
010 4 4321 0222	CDL Testing & Training	465	750	-	1,200
010 4 4321 0225	Uniform Allowance	2,019	1,800	1,800	2,500
010 4 4321 0228	Water & Sewer Charges	643	3,000	2,342	3,000
010 4 4321 0344	Natural Gas	485	2,000	1,700	2,500
010 4 4321 0345	Telephone	5,792	5,500	6,000	3,000
010 4 4321 0379	Electricity	686	3,000	2,304	2,750
010 4 4321 0382	Internet	132	200	132	150
010 4 4321 0942	Garbage Services	2,239	2,000	2,100	2,200
010 4 4321 0945	UNCC	-	-	-	-
	Total Public Works Admin	13,275	22,250	18,028	19,300
	Total Public Works Expenses	235,080	251,930	231,793	258,360



PARKS & RECREATION

General Fund

Parks and Recreation Department

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

Mission Statement:

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

Budget Summary

Total Parks and Recreation Expenditures—\$325,833

GENERAL FUND

		Actual 2011	Budget 2012	Estimated 2012 Budget	Budget 2013
PARKS & RECREATION OPERATING EXPENSES					
Wages & Benefits					
010 4 4400 0111	Director's Salary	47,274	46,366	47,274	47,293
010 4 4400 0112	Program Coordinator 1	35,130	34,700	18,896	27,040
010 4 4400 0113	Program Coordinator 2			11,401	27,040
010 4 4400 0114	Seasonal Employees Wages	33,729	23,800	31,749	25,000
010 4 4400 0115	Overtime	-	-	-	2,000
010 4 4400 0131	Parks Manager's Salary	14,938	25,750	10,630	-
010 4 4400 0141	Unemployment Insurance	361	320	330	331
010 4 4400 0142	Workers Compensation Insurance	3,069	4,609	4,808	4,930
010 4 4400 0143	Health Insurance	16,396	17,957	8,763	22,864
010 4 4400 0144	Medicare	1,623	1,549	1,549	1,963
010 4 4400 0145	PERA	15,866	14,634	14,634	18,546
	Total Wages & Benefits	168,385	169,685	150,034	177,007
Adult Sports & Athletics:					
010 4 4410 0401	Indoor Soccer	307	750	284	600
010 4 4410 0405	Co-Ed Volleyball	289	750	416	750
010 4 4410 0410	Co-Ed Softball	810	800	973	1,200
010 4 4410 0415	Men's Softball	3,410	3,000	2,374	3,500
010 4 4410 0420	Women's Softball	619	500	352	750
010 4 4410 0421	Zumba			-	100
010 4 4410 0422	Pilates			-	100
010 4 4410 0425	Fitness Classes	-	100	-	-
	Total Adult Sports & Athletics	5,435	5,900	4,399	7,000
Youth Sports & Athletics:					
010 4 4420 0001	Youth Basketball	366	500	500	500
010 4 4420 0002	Youth Flag Football	63	500	120	500
010 4 4420 0003	Youth Soccer	759	1,000	2,108	1,500
010 4 4420 0004	Youth Volleyball	331	400	266	400
010 4 4420 0005	Youth Tennis			81	300
010 4 4420 0015	Recreation Sponsorship	569	500	413	500
010 4 4420 0020	Youth T-Shirts	3,808	4,000	4,220	4,250
	Total Youth Sports & Athletics	5,895	6,900	7,707	7,950
Park Expenses:					
010 4 4430 0220	Supplies - Park Maintenance	8,546	8,000	8,000	9,000
010 4 4430 0223	Garbage Services	858	800	1,056	800
010 4 4430 0228	Water & Sewer	7,478	7,000	10,388	7,000
010 4 4430 0231	Fuel	3,991	5,500	3,570	5,500
010 4 4430 0233	Portapot Services	2,551	2,500	2,283	2,500
010 4 4430 0235	Tree Removal	-	-	1,175	2,500
010 4 4430 0360	Equipment Maintenance	2,229	2,500	3,191	2,500
010 4 4430 0379	Electricity	2,928	2,500	4,013	4,826
	Total Park Expenses	28,580	28,800	33,676	34,626

GENERAL FUND

		Actual 2011	Budget 2012	Estimated 2012 Budget	Budget 2013
Special Events:					
010 4 4440 0005	Spring Festival	555	750	1,373	1,500
010 4 4440 0015	Fireworks	6,022	6,000	7,808	6,000
010 4 4440 0016	4th of July	2,951	4,000	5,445	4,500
010 4 4440 0020	Old Fashioned Christmas	926	750	1,000	1,000
	Total Special Events	10,455	11,500	15,626	13,000
Senior Citizen Center:					
010 4 4450 0002	Watch Your Step Program	72	100	69	100
010 4 4450 0115	Cleaning - Senior Center	36	200	22	250
010 4 4450 0211	Office Supplies - Senior Center	-	300	200	300
010 4 4450 0221	Training, Travel & Meetings - Senior Center	400	1,000	-	250
010 4 4450 0223	Garbage Services - Senior Center	1,255	1,100	1,100	1,100
010 4 4450 0228	Water & Sewer Charges - Senior Center	2,103	1,400	2,438	1,400
010 4 4450 0332	Advertising - Senior Center	-	250	250	250
010 4 4450 0344	Natural Gas - Senior Center	1,336	1,600	1,498	1,600
010 4 4450 0345	Telephone - Senior Center	1,770	1,800	1,800	1,800
010 4 4450 0366	Building Maintenance - Senior Center	2,717	2,000	2,806	5,500
010 4 4450 0379	Electricity - Senior Center	3,330	4,450	3,300	3,750
010 4 4450 0513	Insurance - Senior Center	2,000	2,200	-	2,200
010 4 4450 0550	BP Donation Expenditures	-	2,500	-	-
010 4 4450 0111	Senior Coordinator's Salary	-	14,850	14,850	27,830
010 4 4450 0141	Unemployment Insurance	-	45	33	83
010 4 4450 0142	Workman's Compensation Insurance	-	59	415	835
010 4 4450 0143	Health Insurance	-	2,204	1,410	3,781
010 4 4450 0144	Medicare	-	215	152	404
010 4 4450 0145	PERA	-	2,034	1,482	3,813
	Total Senior Center	15,021	38,308	31,824	55,246
Food Bank:					
010 4 4460 0001	Food Bank	2,199	1,500	2,520	5,000
	Total Food Bank	2,199	1,500	2,520	5,000
Administrative:					
010 4 4470 0211	Office Supplies	459	500	612	500
010 4 4470 0220	Membership Dues	15	100	785	1,200
010 4 4470 0221	Training, Travel & Meetings	1,669	1,600	753	2,000
010 4 4470 0225	Uniform Allowance	409	750	372	1,200
010 4 4470 0332	Advertising	631	500	565	500
010 4 4470 0345	Telephone	3,349	3,600	3,141	3,600
010 4 4470 0381	Postage	562	700	550	700
010 4 4470 0410	Background Checks				
010 4 4470 0513	Insurance	3,202	3,500	3,571	3,500
010 4 4470 0520	Midschool Lease	6,600	6,600	6,600	6,600
	Total Administrative	16,896	17,850	16,948	19,800
Miscellaneous:					
010 4 4480 0005	Recreation Center	149	200	173	204
010 4 4480 0010	Concession Stand	931	1,500	1,500	1,000
010 4 4480 0015	Miscellaneous Activities	324	250	62	-
010 4 4480 0780	Contingency	6,620	1,352	-	-
	Total Miscellaneous	8,024	3,302	1,736	1,204

GENERAL FUND

		<u>Actual 2011</u>	<u>Budget 2012</u>	<u>Estimated 2012 Budget</u>	<u>Budget 2013</u>
Parks:					
010 4 4491 0001	Park Improvements	2,702	5,000	389	5,000
010 4 4491 0020	Sports Park	245	-	-	-
	Total Capital Expenses	2,947	5,000	389	5,000
	Total Parks & Recreation Operating Expenses	263,837	288,745	264,859	325,833
POLICE PENSION FUND					
EXPENSES					
Police Pension Fund Expenses:					
010 4 4500 0100	Pension Paid to Recipient	1,308	1,320	1,320	1,308
	Total Police Pension Expenses	1,308	1,320	1,320	1,308
	Total General Fund Expenditures & Transfers	1,707,794	2,220,537	2,098,285	1,769,321
	BEGINNING FUND BALANCE	994,214	1,116,560	1,116,560	784,314
	Revenues & Transfers In	1,830,139	1,632,787	1,766,040	1,704,321
	Expenses & Transfers Out	1,707,794	2,220,537	2,098,285	1,769,321
	ENDING FUND BALANCE	1,116,560	528,810	784,314	719,315
	Assigned for Food Bank	1,387	-	-	-
	Assigned for Senior Center BP Donation	9,584	9,502	9,502	-
	Assigned for Marshal Scholarship Program	1,200	1,200	2,867	2,867
	Assigned for Incarceration Fees				5,650
	TABOR Reserve (3% of Expenditures)	51,233.82	66,616.11	62,948.55	53,079.63
	Unallocated Operating Reserve	1,053,155	451,492	708,996	663,368
	TOTAL ENDING FUND BALANCE	1,116,560	528,810	784,314	719,315



CAPITAL IMPROVEMENT FUND

The Capital Improvement Fund is used to account for financial resources to be used for the acquisition or construction of major capital expenditures (other than those financed by the Enterprise Funds). These expenditures include buildings and construction projects and transfers to the Equipment Service Fund for vehicle and equipment expense. The Capital Fund's primary source of revenue is a percentage of sales tax collections and grant revenues. In 2013, 50% of city sales tax revenue is committed to this fund.

Budget Summary

Total Revenues —\$714,485

Total Expenditures—\$1,216,234



BUDGET NARRATIVE

II. Capital Improvement Fund

The 2013 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 2013 budget includes \$634,722 in revenues and \$1,216,234 in expenditures, which includes a spend down of fund balance of \$581,512 to match grants and transfer to the equipment replacement fund.

A. Revenues

1. Sales Tax

The 2013 Budget reflects revenues in the Capital Improvement Fund from a 50% share of the City Sales Tax monies. This total is projected to be \$250,663 in 2013.

2. Charges for Services

Charges for Services in the 2013 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 2013 Budget shows significant funds in the grants portion of the Capital Improvement Fund due to multiple planned grants including a \$235,178 for a DOLA SCAN Grant for installation of a fiber optic in the Town of Bayfield, \$45,000 GO CO Mini Grant for improvements to Gosney Park, \$110,120 for the CR 501 trail extension and a \$5,000 partner match. The CR 501 multi-use path extends the current CR 501 walking/biking trail a quarter of a mile to connect to the Pine River Valley Church.

4. Miscellaneous

The 2013 Budget accounts for \$5,000 in revenues for interest income in the Capital Improvements Budget.

5. Transfers

A transfer of \$20,000 continues with the 2013 budget to repay a loan made to the water fund. This repayment will continue until 2014 with the final payment of \$10,000.

6. Parks and Recreation Capital Improvement

The 2013 Budget includes Parks in Lieu Fees budgeted at \$4,080.



BUDGET NARRATIVE

B. Expenditures

1. Trails

The 2013 Budget shows expenditures of \$152,650 to complete the extension of the County Road 501 Trail. This project includes partner matches to cover additional required funds.

2. Building and Infrastructure

The 2013 Budget includes \$125,000 for a Park Shop located in Joe Stephenson Park and \$10,000 toward a dormer for the Town Hall back entrance.

3. Miscellaneous

The miscellaneous section of expenditures for the Capital Improvement fund for 2013 shows several large expenditures related to planned grants. In most instances, there is a matching requirement for a grant, which requires budgeting for a larger amount than the grant. The Fiber Installation project includes \$407,855 for 2013. A portion of the project will be completed in 2012. Also reflected in expenses is \$60,000 for improvements to Gosney Park partially funded by a prospective GOCO Grant and \$100,000 for repairs to Sunrise Estates storm water system.

4. Debt Service

A large expenditure in the Capital Improvement Fund for 2013 is the annual payment of \$267,782 for the lease purchase financing of Town Hall construction.

5. Transfer

The only transfer in 2013 from the Capital Improvement Fund will be \$92,947 to the Equipment Replacement Fund for the annual depreciation of vehicles and equipment.

CAPITAL IMPROVEMENT FUND

		Actual 2011	Budget 2012	Estimated 2012 Budget	Budget 2013
REVENUES					
Taxes:					
040 3 3900 0001	City Sales Tax	250,663	239,188	210,912	250,663
	Total Taxes	250,663	239,188	210,912	250,663
Charges for Services:					
040 3 3920 0001	County Lease Payment	34,205	35,179	35,231	39,282
	Total Charges for Services	34,205	35,179	35,231	39,282
Grants:					
040 3 3910 0004	GIS System	24,576	-	-	-
040 3 3910 0009	CDOT 501 Trail Extension	-	40,000	19,162	110,120
040 3 3910 0010	Trail Extension - Partner Match	-	20,000	5,000	5,000
040 3 3910 0011	4Core Energy Grant	5,350	-	54,538	-
040 3 3910 0025	DOLA SCAN Grant	-	305,415	70,237	235,178
040 3 3910 0030	GO CO River Initiative	-	1,125,000	-	-
040 3 3910 0035	GO CO Mini Grant	-	45,000	-	45,000
	Total Grants	29,926	1,535,415	148,937	395,298
Miscellaneous:					
040 3 3930 0010	Miscellaneous Income	25,000	-	-	-
040 3 3930 0361	Interest Income	9,666	1,900	5,147	5,000
	Total Miscellaneous	34,666	1,900	5,147	5,000
Transfers:					
040 3 3940 0001	Water Fund Loan Repayment	-	20,000	20,000	20,000
	Total Transfers	-	20,000	20,000	20,000
	Total Capital Fund Revenues	349,460	1,831,682	420,228	710,243

CAPITAL IMPROVEMENT FUND

		Actual 2011	Budget 2012	Estimated 2012 Budget	Budget 2013
PARKS & RECREATION CAPITAL					
REVENUES					
Capital Revenue:					
040 3 3940 0020	In Lieu of Parks Fee	6,528	3,000	4,488	4,080
	Total Capital Revenue	<u>6,528</u>	<u>3,000</u>	<u>4,488</u>	<u>4,080</u>
Capital Grants:					
040 3 3910 0020	GO CO Grant - Sports Park	100,370	-	-	-
	Total Capital Grants	<u>100,370</u>	<u>-</u>	<u>-</u>	<u>-</u>
Miscellaneous:					
040 3 3930 0362	Interest Income (P & R Capital)	167	150	154	162
		<u>167</u>	<u>150</u>	<u>154</u>	<u>162</u>
	Total Parks & Recreation Capital Fund Revenues	<u>107,065</u>	<u>3,150</u>	<u>4,642</u>	<u>4,242</u>
	Total Capital Improvement Revenue	<u>456,525</u>	<u>1,834,832</u>	<u>424,870</u>	<u>714,485</u>

CAPITAL IMPROVEMENT FUND

		Actual 2011	Budget 2012	Estimated 2012 Budget	Budget 2013
EXPENSES					
Trails:					
040 4 4910 0001	County Road 501 Trail	16,823	75,000	7,522	152,650
	Total Trails	16,823	75,000	7,522	152,650
Buildings & Infrastructure:					
040 4 4920 0004	Park Shop	-	-	-	125,000
040 4 4920 0005	Town Hall Dormer	-	-	-	10,000
	Total Buildings & Infrastructure	-	-	-	135,000
Streets:					
040 4 4940 0005	Traffic Study	11,491	-	11,880	-
	Total Streets	11,491	-	11,880	-
Miscellaneous:					
040 4 4970 0002	GIS System	31,431	-	-	-
040 4 4970 0003	Sunrise Estates Repairs	-	100,000	-	100,000
040 4 4970 0004	SB232 Fiber Grant	-	407,855	102,279	407,855
040 4 4970 0005	4Core Energy Grant	5,350	-	42,038	-
040 4 4970 0030	GO CO River Initiative	-	1,500,000	-	-
040 4 4970 0035	GO CO Mini Grant	-	60,000	-	60,000
	Total Miscellaneous	36,781	2,067,855	144,317	567,855
Debt Service:					
040 4 4980 0001	Town Hall Debt	267,882	267,782	267,862	267,782
	Total Debt Service	267,882	267,782	267,862	267,782
Transfers:					
040 4 4990 0002	Transfer to Equipment Fund	66,890	214,778	214,778	92,947
	Total Transfers	66,890	214,778	214,778	92,947
	Total Capital Improvement Expenses	399,867	2,625,415	646,359	1,216,234
	Capital Improvement Fund Beginning Fund Balance	1,016,170	1,072,829	1,072,829	851,340
	Revenues	456,525	1,834,832	424,870	714,485
	Expenses	399,867	2,625,415	646,359	1,216,234
	ENDING FUND BALANCE	1,072,829	282,246	851,340	349,591
	<i>Assigned for Park in Lieu</i>				68,138
	<i>Assigned for TABOR Reserve 3% Expenditures)</i>				36,487
	Unallocated Operating Reserve				244,966
	Capital Improvement Fund Ending Fund Balance	1,072,829	282,246	851,340	349,591



SEWER FUND

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

The Sewer Operating and Capital Funds have been merged together for the budget year 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 - \$100,000 is being set aside each year to address the need for replacement equipment at the Wastewater Treatment plant.

Plant Investment - \$61,502 is being set aside each year to address the need for plant expansion as the Town grows and includes more residents with utility needs.

Budget Summary

Total Sewer Revenues—\$1,739,148

Total Sewer Expenditures—\$1,672,892



BUDGET NARRATIVE

III. Sewer Fund

The 2013 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 2013 budget includes \$1,739,148 in revenues and \$1,672,892 in expenditures.

A. Revenues

1. Charges for Services

The 2013 Budget includes \$766,846 from the most significant source of revenue Charges for Services. Monthly sewer charges are anticipated to bring in revenues around \$766,846. These fees reflect a change from 2012 user rates with a 5% increase.

2. Miscellaneous

The 2013 Budget includes \$800 in interest income.

3. Transfer

The 2013 Budget includes no transfers in from other funds.

4. Loan Proceed

The 2013 Budget includes a \$600,000 loan proceed from the Colorado Water Resource and Power Development Authority (CWRPDA) that will be used to cover infiltration repairs of the waste water collection system in the Town of Bayfield.

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.

6. Grants

The grant section includes a proposed \$300,000 for an Energy and Mineral Impact Assistance Grant in concert with a \$10,000 CWRPDA pre-loan grant for addressing infiltration in the Town's waste water collection system.



BUDGET NARRATIVE

B. Expenditures

1. Salary and Benefits

The 2013 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 \$154,835 for salaries and benefits.

2. Collection and Transmission

The 2013 budget for Collection and Transmission items in the Sewer Fund increased by 83% primarily for the purpose of upgrading camera vehicle equipment for video file conversion.

3. Sewer Treatment

The 2013 budget reflects significant changes in the Sewer Treatment section with a 35% increase in expenditures. The increase is driven by the need to begin replacing one-third of the UV lights for the treatment process, a 12% increase in electricity rates, and increase in water and sewer charges.

4. General Operations

The 2013 Sewer Fund budget includes a \$900,000 budget for infiltration repairs. The Town is authorized to receive a \$600,000 CWRPDA loan and is hopeful for a \$300,000 Energy and Mineral Impact Assistance Grant to aid in the funding of the repairs.

5. Administrative

The 2013 Sewer Fund budget for Administrative items reflects a large decrease in expenditures in the Engineering line item. This line item was increased in 2012 to help fund a portion of aerial photography, wastewater systems modeling, system planning, and a utility rate study. These projects were completed and hence a significant decrease in 2013. The Town will begin tracking attorney expense for waste water related issues in 2013 and the sewer fund will pay for a portion of the Caselle financial software upgrade.

6. Debt Service

The annual payment of debt service for the Waste Water Treatment Facility is included in the 2013 Budget. In addition, the first partial payment of the CWRPDA loan for infiltrations is budgeted in 2013.

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 2013 and in future years.

SEWER FUND

	Actual 2011	Budget 2012	Estimated 2012 Budget	Budget 2013
REVENUES				
Charges for Services:				
030 3 3000 0001 Sewer Fees	689,664	719,137	725,592	766,846
	689,664	719,137	725,592	766,846
Miscellaneous:				
030 3 3300 0001 Miscellaneous Income	-	-	-	-
030 3 3300 0361 Interest Income	826	650	841	800
	826	650	841	800
Transfer:				
030 3 3400 0001 Transfer In (from GF)	-	18,800	18,800	-
	-	18,800	18,800	-
Loan Proceeds:				
030 3 3500 0001 Loan Proceed (Colorado Water/Power)	-	500,000	-	600,000
	-	500,000	-	600,000
SEWER CAPITAL				
Capital Revenue:				
030 3 3900 0001 Plant Investment Fees	99,850	30,000	98,190	61,502
Total Capital Revenue	99,850	30,000	98,190	61,502
Grants & Loans:				
030 3 3910 0003 DOLA Grant - Lift Station	29,662	-	-	-
030 3 3910 0004 EPA STAG GRANT	-	-	-	-
030 3 3910 0006 DOLA EIAF Grant				300,000
030 3 3910 0007 CWRPDA Pre-Loan Grant				10,000
Total Grants & Loans	29,662	-	-	310,000
Miscellaneous:				
030 3 3920 0001 Miscellaneous Revenue	75	-	-	-
Total Miscellaneous	75	-	-	-
Transfer:				
030 3 3930 0001 Transfer from General (Loan Proceed)	-	500,000	500,000	-
	-	500,000	500,000	-
Total Sewer Operating Revenue	820,077	1,768,587	1,343,424	1,739,148

SEWER FUND

		Actual 2011	Budget 2012	Estimated 2012 Budget	Budget 2013
EXPENSES					
Salary & Benefits:					
030 4 4000 0000	Salaries & Benefits (Reclass Account)	148,341	-	-	-
030 4 4050 0111	Town Manager's Salary	-	16,400	16,400	17,000
030 4 4050 0112	Town Clerk's Salary	-	10,000	10,000	8,000
030 4 4050 0113	Finance Director's Salary	-	4,160	4,160	3,819
030 4 4050 0114	Admin Assistant's Salary	-	10,600	12,595	12,000
030 4 4050 0115	Office Assistant's Salary	-	3,038	3,038	-
030 4 4050 0116	Intern's Salary	-	-	-	-
030 4 4050 0117	Public Work's Director's Salary	-	19,725	19,725	21,000
030 4 4050 0118	1st PW Assistant's Salary	-	11,419	11,419	11,648
030 4 4050 0119	2nd PW Assistant's Salary	-	9,547	9,547	9,984
030 4 4050 0120	3rd PW Assistant's Salary	-	9,291	9,291	9,690
030 4 4050 0121	4th PW Assistant's Salary	-	8,424	8,424	8,548
030 4 4050 0122	5th PW Assistant's Salary	-	8,424	8,424	8,112
030 4 4050 0125	Overtime	-	-	-	2,500
030 4 4050 0141	Unemployment Insurance	-	332	332	328
030 4 4050 0142	Workers Compensation Insurance	-	2,715	3,146	3,839
030 4 4050 0143	Health Insurance	-	20,438	20,438	18,984
030 4 4050 0144	Medicare	-	1,605	1,605	1,586
030 4 4050 0145	PERA	-	15,168	15,168	15,043
030 4 4050 0355	Salary Adjustments	-	-	-	2,754
	Total Salary & Benefits	148,341	151,286	153,712	154,835
Collection & Transmission:					
030 4 4052 0211	Supplies	924	1,400	25	1,000
030 4 4052 0233	Repairs & Maintenance	8,306	4,500	3,449	15,000
030 4 4260 0234	Generator Maintenance	1,050	1,102	1,148	1,500
030 4 4052 0235	UNCC - Sewer	354	400	251	400
030 4 4052 0379	Electricity	7,194	7,200	7,708	8,780
	Total Collection & Transmission	17,828	14,602	12,581	26,680
Sewer Treatment:					
030 4 4152 0211	Supplies	(24,860)	700	129	800
030 4 4152 0228	Water & Sewer Charges	8,774	8,200	15,843	13,000
030 4 4152 0229	Testing	2,167	3,000	1,452	2,000
030 4 4152 0230	Permit Fee & Sludge Testing	6,905	4,000	5,498	6,000
030 4 4152 0233	Repairs & Maintenance	7,918	10,000	8,778	22,280
030 4 4152 0234	Generator Maintenance - Treatment	1,735	1,822	2,407	1,900
030 4 4152 0250	Chemicals	8,008	5,000	9,291	5,000
030 4 4152 0344	Natural Gas	1,194	2,000	1,521	2,500
030 4 4152 0379	Electricity	42,438	40,000	44,094	52,817
030 4 4152 0380	Garbage Service & Removal	672	700	1,509	700
030 4 4152 0381	Sludge Removal	8,062	6,000	7,898	8,000
030 4 4152 0390	Grease Removal	7,636	6,000	5,000	3,000
	Total Sewer Treatment	70,648	87,422	103,419	117,997
General Operations:					
030 4 4260 0240	Infiltration Repairs	59,130	500,000	18,328	900,000
	Total General Operations	59,130	500,000	18,328	900,000

SEWER FUND

		Actual 2011	Budget 2012	Estimated 2012 Budget	Budget 2013
Administrative:					
030 4 4301 0211	Office Supplies	1,957	1,000	1,400	1,000
030 4 4301 0221	Training, Travel & Meetings	2,025	2,000	932	2,260
030 4 4301 0231	Fuel	3,413	3,500	3,572	3,500
030 4 4301 0345	Telephone	840	900	942	2,800
030 4 4301 0354	Auditing	2,833	2,833	3,969	3,850
030 4 4301 0355	Engineering	9,903	75,000	68,321	3,500
030 4 4301 0381	Postage	1,700	1,200	2,222	1,500
030 4 4301 0382	Internet	507	550	591	850
030 4 4301 0513	Insurance	12,000	13,000	11,752	15,104
030 4 4301 0514	Sewer Back-Up Policy	-	1,000	729	1,000
030 4 4301 0515	Computer Support & Maintenance	-	2,500	2,500	7,000
030 4 4301 0525	Attorney	-	-	500	3,500
	Total Administrative	35,178	103,483	97,431	45,864
Debt Service:					
030 4 4310 0001	WWTF Loan (7 of 22)	5,051	365,958	365,958	364,903
030 4 4310 0002	Infiltration Loan (1 of 20)				16,424
		5,051	365,958	365,958	381,327
Capital Outlay:					
030 4 4315 0001	Camera Purchase	22,597	-	-	-
	Total Capital Outlay	22,597	-	-	-
Miscellaneous:					
030 4 4320 0780	Contingency	1,772	-	-	-
	Total Debt Service	1,772	-	-	-
SEWER CAPITAL					
Other:					
030 4 4900 0005	Decommissioning Bayfield Plant	1,362	500,000	475,038	-
		1,362	500,000	475,038	-
Capital Outlay:					
030 4 4900 0001	Wastewater Treatment Plant	3,057	-	40	-
030 4 4900 0002	Gem Village Lift Station	1,316	-	-	-
030 4 4900 0006	Sewer Plant Awning	26,350	-	-	-
030 4 4900 0007	Soil Relocation Project	48,552	-	44	-
	Total Capital Outlay	79,274	-	84	-
Debt Service:					
030 4 4910 0001	Debt Retirement (Interest)	100,000	-	-	-
	Debt Retirement (Principle)	183,601	-	-	-
	Total Debt Service	283,601	-	-	-
	Total Sewer Operating Expense	724,783	1,722,751	1,226,550	1,626,703

SEWER FUND

		Actual 2011	Budget 2012	Estimated 2012 Budget	Budget 2013
Transfers:					
030 4 4325 0002	Transfer to Equipment Fund	19,518	15,836	15,836	15,836
030 4 4325 0003	Transfer to General (Decommissioning Loan) 1 of 20				30,353
	Total Transfers	19,518	15,836	15,836	46,189
	Total Sewer Expenses & Transfers	744,301	1,738,587	1,242,386	1,672,892
	Sewer Fund Beginning Fund Balance	562,708	638,484	638,484	739,521
	Revenues	820,077	1,768,587	1,343,424	1,739,148
	Expenses	744,301	1,738,587	1,242,386	1,672,892
	Sewer Fund Ending Fund Balance	638,484	668,484	739,521	805,777
	<i>Assigned for Plant Upgrade</i>				100,000
	<i>Assigned for Plant Investment</i>				61,502
	Unassigned Fund Balance				644,275



WATER FUND

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

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

The Water Capital and Operating Funds have been merged together in the 2013 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 purchases. The future purchases include"

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

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

Reservoir Expansion - \$10,000 is being set aside each year to increase the storage capacity of raw water.

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

Water Tank & Recoating - \$10,000 is being set aside each year for an additional tank to increase storage capacity as well as recoating of the tank to prevent rust. The first tank recoating project was completed in 2011.

Line Replacement & New Lines - \$80,000 has been accumulating to allow for replacement of old lines which break or that lack capacity to carry the amount of water needed.

Plant Expansion - \$10,000 is being set aside each year for the expansion of the existing water plant as the Town grows and includes more residents with utility needs.

Budget Summary

Total Water Revenues—\$560,714

Total Water Expenditures—\$402,813



BUDGET NARRATIVE

IV. Water Fund

The 2013 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 2013 budget includes \$560,714 in revenues and \$402,813 in expenditures.

A. Revenues

1. Charges for Services

The 2013 budget includes water fees collected on a monthly basis as well as penalties and interest on these services. The revenue is budgeted to remain steady for the 2013 budget. The Town is predicting a collection of \$445,000 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 flat.

2. Miscellaneous

The 2013 Budget includes \$216 in interest income and \$800 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 predicted to be \$33,000 for 2012.

B. Expenditures

1. Salary and Benefits

The 2013 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 \$114,964 for salaries and benefits.

2. Water Storage

The 2013 budget remains the same in the Water Storage section of the water fund with the largest expenditure being virtually unchanged at \$11,785 for the cost of water storage shares. The budget also includes \$7,000 in Schroder and Los Pinos ditch fees for conveyance of water to the water treatment plant.



BUDGET NARRATIVE

3. Pumping Costs

In the 2013 budget for pumping costs remain relatively unchanged at a budgeted amount of \$39,250.

4. Water Treatment

The 2013 budget for water treatment shows a significant decrease in expenditures in the Engineering line item. The total of \$77,500 was allotted for aerial photography, modeling, planning and a utility rate study in 2012. Water and sewer charges at the plant have increased based on consumption.

5. Transmission and Distribution

The transmission and distribution for 2013 shows a slight decrease from 2012. Hydrant purchases to replace aging fire hydrants within the Town of Bayfield are less than anticipated.

6. Administrative Costs

Administrative costs in the 2013 water fund budget have increased from the 2012 budget primarily by the determination to begin tracking legal expenses related to water in the water fund. The Town is also in the process of adjudicating water rights and expects additional expense for this venture in 2013. The water fund will also pay for a portion of the Caselle financial software upgrade.

7. Miscellaneous

The Town spends \$1,800 on rodent control at the water treatment plant.

8. Debt Service

The 2013 budget for the water fund includes three payments of debt service from the water fund. The DWARF bond principal and interest payment of \$27,276, the DOLA loan interest and principal payment of \$18,697, and a repayment to the capital fund of \$20,000.

9. Capital Outlay

The 2013 Water Capital budget reflects a single expense in the heading Capital Outlay. This expenditure is \$6,000 assigned to be put towards expenses related to LAPLAWD water projects.

10. Transfers

The 2013 budget reflects only one transfer from the Water Fund. \$11,085 will be transferred to the Equipment Replacement Fund for the water funds portion of depreciation expense of vehicles and equipment.

WATER FUND

		Actual 2011	Budget 2012	Estimated 2012 Budget	Budget 2013
REVENUES					
Charges for Services:					
050 3 3000 0001	Water Sales	445,965	430,042	500,820	445,000
050 3 3000 0002	Penalties & Interest	12,084	10,000	11,940	11,000
050 3 3000 0005	Water Salesman	30,883	30,000	38,098	31,000
050 3 3000 0010	Hydrant Meter Deposits	-	-	-	-
050 3 3000 0015	Water Meters & Supplies	14,436	5,000	4,330	4,750
	Total Charges for Services	503,368	475,042	555,188	491,750
Miscellaneous:					
050 3 3100 0001	Turn On/Off Fees	962	600	600	800
050 3 3100 0361	Interest Income	438	650	802	216
050 3 3700 0278	Prepaid Water Storage	38,475	-	-	-
	Total Miscellaneous	39,875	1,250	1,402	1,016
WATER CAPITAL					
Charges for Services:					
050 3 3900 0001	Plant Investment Fees	106,745	33,000	81,268	66,000
050 3 3900 0002	Cash in Lieu of Water Rights	-	-	-	-
	Total Charges for Services	106,745	33,000	81,268	66,000
Miscellaneous:					
050 3 3920 0001	Interest Income Colotrust	1,937	650	1,513	1,948
	Total Miscellaneous	1,937	650	1,513	1,948
	Total Water Revenue	651,924	509,942	639,370	560,714
EXPENSES					
Salary & Benefits:					
050 4 4000 0000	Salaries & Benefits (Reclass Account)	99,856	-	-	-
050 4 4330 0111	Town Manager's Salary	-	12,300	12,300	12,750
050 4 4330 0112	Town Clerk's Salary	-	7,500	7,500	6,000
050 4 4330 0113	Finance Director's Salary	-	4,160	4,160	3,819
050 4 4330 0114	Admin Assistant's Salary	-	10,600	11,672	12,000
050 4 4330 0115	Office Assistant's Salary	-	3,038	3,038	-
050 4 4330 0116	Intern's Salary	-	-	-	-
050 4 4330 0117	Public Works Director's Salary	-	13,150	13,150	14,000
050 4 4330 0118	1st PW Assistant's Salary	-	7,613	7,613	7,765
050 4 4330 0119	2nd PW Assistant's Salary	-	6,365	6,365	6,656
050 4 4330 0120	3rd PW Assistant's Salary	-	6,194	6,194	6,460
050 4 4330 0121	4th PW Assistant's Salary	-	5,616	5,616	5,699
050 4 4330 0122	5th PW Assistant's Salary	-	5,616	5,616	5,408
050 4 4330 0140	Overtime	-	2,000	-	2,500
050 4 4330 0141	Unemployment Insurance	-	246	268	241
050 4 4330 0142	Worker's Compensation Insurance	-	2,072	2,399	2,816
050 4 4330 0143	Health Insurance	-	15,345	12,870	14,640
050 4 4330 0144	Medicare	-	1,188	1,188	1,168
050 4 4330 0145	PERA	-	11,226	11,226	11,037
050 4 4330 0355	Salary Adjustments	-	-	-	2,006
	Total Salary & Benefits	99,856	114,229	111,175	114,964

WATER FUND

		<u>Actual 2011</u>	<u>Budget 2012</u>	<u>Estimated 2012 Budget</u>	<u>Budget 2013</u>
Water Storage:					
050 4 4331 0227	Ditch Fees Los Pinos/Schroeder			-	7,000
050 4 4331 0228	PRID	15,162	15,368	15,162	11,785
050 4 4331 0229	Ditch Work	493	2,500	-	-
	Total Water Storage	<u>15,656</u>	<u>17,868</u>	<u>15,162</u>	<u>18,785</u>
Pumping Costs:					
050 4 4332 0229	Pumping Supplies	19	500	406	500
050 4 4332 0379	Electricity	38,761	40,000	37,869	38,750
	Total Pumping Costs	<u>38,781</u>	<u>40,500</u>	<u>38,275</u>	<u>39,250</u>
Water Treatment:					
050 4 4333 0228	Water & Sewer Charges	7,830	4,501	12,780	13,000
050 4 4333 0229	Testing	6,128	5,000	6,137	5,000
050 4 4333 0233	Repairs & Maintenance	6,639	16,500	26,628	16,500
050 4 4333 0250	Chemicals	30,845	30,000	29,071	30,000
050 4 4333 0300	Computer	-	1,500	653	2,500
050 4 4333 0355	Engineering	6,301	77,500	68,313	5,000
	Total Water Treatment	<u>57,744</u>	<u>135,001</u>	<u>143,581</u>	<u>72,000</u>
Transmission & Distribution:					
050 4 4334 0229	Supplies	6,807	14,811	21,698	15,375
050 4 4334 0230	Water Meters & Supplies	7,477	4,000	2,339	4,000
050 4 4334 0231	Fuel	7,291	2,500	2,502	2,500
050 4 4334 0901	Hydrant Replacement	7,931	9,375	8,585	8,700
050 4 4334 0904	Northside Pressure Upgrade	1,250	-	0	-
050 4 4334 0906	Tank Maintenance	1,542	3,000	-	1,500
050 4 4334 0940	Tank Recoating	164,751	-	-	-
050 4 4334 0952	Testing Equipment	-	500	-	-
050 4 4334 0960	UNCC - Water	399	400	400	400
	Total Transmission & Distribution	<u>197,448</u>	<u>34,586</u>	<u>35,524</u>	<u>32,475</u>
Administrative Costs:					
050 4 4336 0211	Office Supplies	2,166	800	580	800
050 4 4336 0221	Training, Travel & Meetings	2,289	2,000	1,147	2,000
050 4 4336 0238	Safety Equipment	2,000	2,000	-	2,000
050 4 4336 0344	Natural Gas	2,504	3,500	2,267	3,500
050 4 4336 0345	Telephone	1,183	1,600	1,299	3,000
050 4 4336 0354	Auditing	2,833	3,000	3,969	3,850
050 4 4336 0381	Postage	2,091	1,700	2,393	1,700
050 4 4336 0382	Internet	518	150	606	850
050 4 4336 0383	Computer Support & Maintenance	-	2,500	2,500	8,538
050 4 4336 0513	Insurance	4,800	4,800	4,701	5,493
050 4 4336 0525	Attorney	5,872	-	9,738	8,750
	Total Administrative Costs	<u>26,256</u>	<u>22,050</u>	<u>29,201</u>	<u>40,481</u>
Miscellaneous:					
050 4 4336 0600	Rodent Control			-	1,800
050 4 4336 0780	Contingency	4,090	-	-	-
	Total Miscellaneous	<u>4,090</u>	<u>-</u>	<u>-</u>	<u>1,800</u>

WATER FUND

		Actual 2011	Budget 2012	Estimated 2012 Budget	Budget 2013
Debt Service:					
050 4 4910 0001	DWARF Bond Principal	21,446	22,428	22,428	23,454
050 4 4910 0002	DWARF Interest on Bonds	5,829	4,848	4,848	3,822
050 4 4910 0003	Interest & Principal DOLA Loan	18,697	18,697	18,697	18,697
050 4 4700 1080	Capital Loan Payback	-	20,000	20,000	20,000
		<u>45,972</u>	<u>65,973</u>	<u>65,973</u>	<u>65,973</u>
WATER CAPITAL					
Capital Outlay:					
050 4 4334 0902	Line Replacement & New Lines	2,553	-	-	-
050 4 4900 0035	LAPLAWD Water Study	13,915	20,000	80,000	6,000
Total Capital Outlay		<u>16,468</u>	<u>20,000</u>	<u>80,000</u>	<u>6,000</u>
Total Water Expenses		<u>502,269</u>	<u>450,207</u>	<u>518,891</u>	<u>391,728</u>
Transfers:					
050 4 4800 0001	Transfer to Equipment Fund	13,418	11,085	11,085	11,085
Total Transfers		<u>13,418</u>	<u>11,085</u>	<u>11,085</u>	<u>11,085</u>
Total Water Expenses & Transfers		<u>515,687</u>	<u>461,292</u>	<u>529,976</u>	<u>402,813</u>
Water Fund Beginning Fund Balance		622,557	758,794	758,794	868,188
Revenues		651,924	509,942	639,370	560,714
Expenses		515,687	461,292	529,976	395,813
Water Fund Ending Fund Balance		<u>758,794</u>	<u>807,444</u>	<u>868,188</u>	<u>1,033,089</u>
<i>Assigned for Northside Pressure Upgrade</i>		<i>180,000</i>	<i>180,000</i>	<i>180,000</i>	<i>-</i>
<i>Assigned for Plant Pump Upgrade</i>			<i>-</i>	<i>-</i>	<i>-</i>
<i>Assigned for Tank Recoating</i>			<i>10,000</i>	<i>10,000</i>	<i>20,000</i>
<i>Assigned for Meters & Radio Reads</i>		<i>10,000</i>	<i>40,000</i>	<i>40,000</i>	<i>50,000</i>
<i>Assigned for Water Rights</i>			<i>0</i>	<i>0</i>	<i>0</i>
<i>Assigned for Line Replacement and New Lines</i>					<i>80,000</i>
<i>Assigned for Reservoir Expansion</i>		<i>30,000</i>	<i>40,000</i>	<i>40,000</i>	<i>50,000</i>
<i>Assigned for Plant Expansion</i>			<i>50,000</i>	<i>50,000</i>	<i>60,000</i>
<i>Assigned for Water Tank Expansion</i>			<i>20,000</i>	<i>20,000</i>	<i>30,000</i>
<i>Assigned for Ditch Piping</i>		<i>30,000</i>	<i>40,000</i>	<i>40,000</i>	<i>50,000</i>
<i>Assigned for Water Filter</i>		<i>20,000</i>	<i>30,000</i>	<i>30,000</i>	<i>40,000</i>
<i>Assigned for Water Storage Tank</i>		<i>10,000</i>			
Unassigned fund balance		<u>478,794</u>	<u>397,444</u>	<u>458,188</u>	<u>653,089</u>



GARBAGE FUND

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

Budget Summary

Total Garbage Revenues—\$113,122

Total Garbage Expenditures—\$113,122



BUDGET NARRATIVE

V. Garbage Fund

The 2013 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 2013 budget includes \$113,122 in revenues and \$113,122 in expenditures.

A. Revenues

1. Charges for Services

The 2013 Garbage Fund budget shows the majority of its revenues being collected in garbage fees. The proposed amount to revenue in 2013 for this line item is \$112,682. The remainders of the revenues are collected thru clean up fees and interest earned.

B. Expenditures

1. Salary and Benefits

The 2013 budget includes a break down of salaries and benefits based on percentages to each of the funds utilizing the services of various staff members. The Garbage Fund includes a budgeted total of \$4,617 for salaries and benefits.

2. Operations

The 2013 budget for the garbage fund includes its largest expense in the operations section of the budget. The waste control contract for removal of trash in the Town of Bayfield is predicted to cost \$107,887 for 2013.

3. Administrative

The only expense in the administrative portion of the garbage fund budget for 2013 is the garbage funds portion of the Caselle financial software upgrade.

GARBAGE FUND

		Actual 2011	Budget 2012	Estimated 2012 Budget	Budget 2013
REVENUES					
Charges for Services:					
060 3 3482 0100	Garbage Fees	114,290	112,274	116,372	112,682
060 3 3482 0150	Clean-Up Fees	801	800	416	400
	Total Charges for Services	<u>115,090</u>	<u>113,074</u>	<u>116,788</u>	<u>113,082</u>
Miscellaneous:					
060 3 3483 0361	Interest Income	97	100	40	40
	Total Miscellaneous	<u>97</u>	<u>100</u>	<u>40</u>	<u>40</u>
	Total Garbage Fund Revenue	<u>115,187</u>	<u>113,174</u>	<u>116,828</u>	<u>113,122</u>

EXPENSES

Salary & Benefits:

060 4 4000 0000	Salaries & Benefits (Reclass)	7,042	-	-	-
060 4 4200 0111	Town Manager's Salary	-	820	820	850
060 4 4200 0112	Town Clerk's Salary	-	500	500	400
060 4 4200 0113	Finance Director's Salary	-	416	416	382
060 4 4200 0114	Admin Assistant's Salary	-	1,325	1,325	1,500
060 4 4200 0115	Office Assistant's Salary	-	1,215	1,215	-
060 4 4200 0117	Public Works Director's Salary	-	657	657	-
060 4 4200 0118	1st PW Assistant's Salary	-	381	381	-
060 4 4200 0119	2nd PW Assistant's Salary	-	318	318	-
060 4 4200 0120	3rd PW Assistant's Salary	-	310	310	-
060 4 4200 0121	4th PW Assistant's Salary	-	281	281	-
060 4 4200 0122	5th PW Assistant's Salary	-	281	281	-
060 4 4200 0124	Recycling Attendant Payroll	-	-	-	-
060 4 4200 0141	Unemployment Insurance	-	16	16	24
060 4 4200 0142	Worker's Compensation Insurance	-	256	296	138
060 4 4200 0143	Health Insurance	-	1,243	1,243	807
060 4 4200 0144	Medicare	-	94	94	45
060 4 4200 0145	PERA	-	890	890	429
060 4 4200 0355	Salary Adjustments	-	-	-	42
	Total Salary & Benefits	<u>7,042</u>	<u>9,003</u>	<u>9,043</u>	<u>4,617</u>

Operations:

060 4 4300 0001	Waste Control Contract	106,823	101,640	103,239	107,887
060 4 4300 0002	Recycling Hauling	7,230	6,500	6,470	-
060 4 4300 0003	Spring Clean Up	-	-	720	400
	Total Operations	<u>114,053</u>	<u>108,140</u>	<u>110,430</u>	<u>108,287</u>

GARBAGE FUND

		Actual 2011	Budget 2012	Estimated 2012 Budget	Budget 2013
Administrative:					
060 4 4324 0141	Unemployment Insurance	-	-	4	0
060 4 4324 0142	Workers Compensation Insurance	-	-	-	-
060 4 4324 0144	Medicare	-	-	18	-
060 4 4324 0145	PERA	-	-	168	-
060 4 4324 0202	Recycling Attendant Payroll	5,649	5,850	5,850	-
060 4 4324 0211	Office Supplies	1,853	-	326	-
060 4 4324 0220	Computer Support & Maintenance	-	300	300	218
060 4 4324 0381	Postage	-	500	250	-
	Total Operations	7,502	6,650	6,912	218
	Total Garbage Fund Expenses	128,598	123,793	126,384	113,122
Transfers:					
060 4 4330 0001	Transfer to General Fund	0.09	-	-	-
	Total Transfers	0.09	-	-	-
	Total Garbage Fund Expenses and Transfers	128,598	123,793	126,384	113,122
	Garbage Fund Beginning Fund Balance	52,210	38,800	38,800	29,244
	Revenues	115,187	113,174	116,828	113,122
	Expenses	128,598	123,793	126,384	113,122
	Garbage Fund Ending Fund Balance	38,800	28,181	29,244	29,244



TRANSPORTATION FUND

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

Budget Summary

Total Transportation Revenues—\$5,242

Total Transportation Expenditures—\$275,000



BUDGET NARRATIVE

VI. Transportation

The 2013 Transportation Fund is a relatively new addition to the budget of the Town of Bayfield. The fund was created primarily to manage the revenues and expenditures of the streets of the town and was begun with funds obtained in the transfer of U.S. Highway 160 B through the Colorado Department of Transportation (CDOT) Maintenance Incentive Pilot Program (MIPP). The fund is presented with revenues and expenditures balanced. The anticipated amount of revenues plus other financing sources is equivalent to the amount of proposed expenditures. The 2012 budget includes:

A. Revenues

1. Interest

The only budgeted revenue for the 2013 transportation fund budget is interest income from the proceeds of the money deposited in the fund. The amount budgeted for 2013 is \$5,242.

B. Expenditures

1. Street Repairs

The 2013 transportation fund contains a \$25,000 budgeted expense for a road condition inventory and maintenance plan as well as \$40,000 for the Town's portion of an Access Control Plan for US Highway 160. The \$120,000 project includes funding from La Plata County and CDOT. The budget includes \$200,000 for maintenance projects for Town streets and roads and \$10,000 for miscellaneous expenses.

TRANSPORTATION FUND

		Actual 2011	Budget 2012	Estimated 2012 Budget	Budget 2013
REVENUES					
Transfers:					
070 3 3000 0001	CDOT Transfer (CDOT Road & Bridge)	6,800,000	-	-	-
	Total Transfers	6,800,000	-	-	-
Grant:					
070 3 3200 0001	Bridge Replacement Grant	-	707,000	-	-
		-	707,000	-	-
Interest:					
070 3 3444 0361	Interest Income	-	-	5,200	5,242
		-	-	5,200	5,242
	Total Transportation Fund Revenues	6,800,000	707,000	5,200	5,242
EXPENSES					
Street Repairs:					
070 4 4000 0001	Street Rehab Project	1,226,353	-	-	-
070 4 4000 0005	Storage Shed Addition	33,448	-	33,716	-
070 4 4000 0010	Plow Truck	-	-	147,974	-
070 4 4000 0020	Road Inventory and Maintenance Plan				25,000
070 4 4000 0030	US 160 Access Control Plan				40,000
070 4 4000 0040	Repairs and Maintenance				200,000
070 4 4000 0050	Bayfield Parkway Miscellaneous	-	40,000	344	10,000
	Total Street Repairs	1,259,801	40,000	182,034	275,000
Bridge Repairs:					
070 4 4100 0001	Bridge Replacement	-	4,000,000	16,211	-
		-	4,000,000	16,211	-
	Total Transportation Fund Expenses	1,259,801	4,040,000	198,245	275,000
	Transportation Fund Beginning Balance	-	5,300,000	5,540,199	5,347,154
	Revenues	6,800,000	707,000	5,200	5,242
	Expenses	1,259,801	4,040,000	198,245	275,000
	Transportation Fund Ending Balance	5,540,199	1,967,000	5,347,154	5,077,396



CONSERVATION TRUST FUND

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

Budget Summary

Total Conservation Trust Fund Revenues—\$97,025

Total Conservation Trust Fund Expenditures—\$110,000



BUDGET NARRATIVE

VII. Conservation Trust Fund

The 2013 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 2013 budget for the conservation trust fund shows the total of revenues for the year being contained in the capital revenue section. The revolving revenue occurs in the form of lottery funds and is budgeted at \$22,000. The remainder of the revenues budgeted are listed in the GOCO Planning Grant line item. The planned \$75,000 in revenues will be used toward a park plan for the Town. Interest income is a nominal \$25.

B. Expenditures

1. Capital Expense

There are two planned projects for 2013 including \$100,000 for a park planning effort in the Town of Bayfield and \$10,000 toward placement of sand on the Joe Stephenson ball fields, which were constructed with conservation trust dollars.

CONSERVATION TRUST FUND

		Actual 2011	Budget 2012	Estimated 2012 Budget	Budget 2013
REVENUES					
Capital Revenue:					
020 3 3100 0005	Lottery Funds	19,899	18,000	20,000	22,000
020 3 3100 0030	GO CO Planning Grant	-	54,000	-	75,000
020 3 3930 0361	Interest Income	-		24	25
	Total Capital Revenue	19,899	72,000	20,024	97,025
	Total Conservation Trust Fund Revenue	19,899	72,000	20,024	97,025
EXPENSES					
Capital Expense:					
020 4 4900 0010	Sand				10,000
020 4 4900 0030	Go Co Planning Grant	-	72,000	-	100,000
	Total Capital Expense	-	72,000	-	110,000
Transfers:					
020 4 4990 0110	Transfer to General Fund	52,135	-	-	-
	Total Transfers	52,135	-	-	-
	Total Conservation Trust Fund Expenses	52,135	72,000	-	110,000
	Conservation Trust Fund Beginning Fund Balance	55,952	35,892	23,717	43,741
	Revenues	19,899	72,000	20,024	97,025
	Expenses	52,135	72,000	-	110,000
	Conservation Trust Fund Ending Fund Balance	23,717	35,892	43,741	30,766



SPECIAL IMPROVEMENT DISTRICT FUND

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

Budget Summary

Total Special Improvement District Fund Revenues—\$153,002

Total Special Improvement District Fund Expenditures—\$141,700



BUDGET NARRATIVE

VIII. Special Improvement District

The 2013 budget for the Special Improvement District (SID) Fund contains revenues and expenditures related to the 2001 issuance of special revenue bonds by the Town. The bonds are payable from assessments levied on the SID business district property owners. The Special Improvement District budget is presented with revenues exceeding proposed expenditures. The excess of revenues over expenditures proposed to be collected in 2013 will be moved to the fund balance for retirement of bonds. The full bonds will be retired in 2020.

A. Revenues

1. Debt Service Revenues

The 2013 budget for the special improvement district fund contains all of its revenues within the header of debt service revenues. All of the proposed \$153,002 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 2013 that are only slightly varied from 2012. The principal payment for the bonds has increased to \$95,000 with the interest payment decreasing to \$45,100 in 2013.

SID DEBT SERVICE FUND

	Actual 2011	Budget 2012	Estimated 2012 Budget	Budget 2013
REVENUES				
Debt Service Revenues:				
011 3 3600 0001 Special Assessment	152,562	153,000	152,602	152,602
011 3 3600 0002 Interest Income	209	200	326	400
Total Debt Service Revenues	152,771	153,200	152,928	153,002
EXPENSES				
Debt Service Fund Expenses:				
011 4 4700 0100 Principal on Bonds (Pmt 11 of 20)	95,000	90,000	90,000	95,000
011 4 4700 0200 Interest on Bonds (Pmt 11 of 20)	55,275	55,825	44,825	45,100
011 4 4700 0300 Transaction Fees	1,696	1,600	1,420	1,600
Total Debt Service Expenses	151,971	147,425	136,245	141,700
Beginning Fund Balance	45,207	50,907	46,007	62,690
Revenues	152,771	153,200	152,928	153,002
Expenses	151,971	147,425	136,245	141,700
Ending Fund Balance	46,007	56,682	62,690	73,992



EQUIPMENT REPLACEMENT FUND

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

Budget Summary

Total Equipment Replacement Fund Revenues—\$120,218

Total Equipment Replacement Fund Expenditures—\$0



BUDGET NARRATIVE

IX. Equipment Replacement Fund

The 2013 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 2013 budget is presented with revenues exceeding expenditures by \$120,218.

A. Revenues

1. Transfers

The 2013 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 2013 the transfers from the capital fund, the water fund, and the sewer fund make up the majority of the revenues at \$119,868.

B. Expenditures

1. Vehicles

There are no vehicle purchases planned for 2013.

2. Equipment

There are no equipment purchases planned for 2013.

EQUIPMENT REPLACEMENT FUND

		Actual 2011	Budget 2012	Estimated 2012 Budget	Budget 2013
REVENUES					
Transfers:					
090 3 3900 0002	Transfer from Capital Fund	66,890	214,778	214,778	92,947
090 3 3900 0003	Transfer from Sewer Fund	19,518	15,836	15,836	15,836
090 3 3900 0004	Transfer from Water Fund	13,418	11,085	11,085	11,085
	Total Transfers	99,826	241,699	241,699	119,868
Grants:					
090 3 3910 0002	JAG Grant 29-JR-01-78-1 PATROL	-	-	10,000	-
				10,000	-
Miscellaneous:					
090 3 3920 0001	Sale of Used Vehicles	3,000	-	-	-
090 3 3920 0361	Interest Income	359	350	314	350
	Total Miscellaneous	3,359	350	314	350
	Total Equipment Replacement Fund Revenue	103,185	242,049	252,013	120,218
EXPENSES					
Vehicles:					
090 4 4900 0010	Plow Truck	75,672	-	-	-
090 4 4900 0015	Patrol Vehicle	26,851	40,000	42,267	-
090 4 4900 0016	JAG Grant 29-JR-01-78-1 (Patrol Vehicle Portion)			24,950	-
090 4 4900 0020	Pickup (Public Works)	997	-	-	-
090 4 4900 0025	Jeep (Public Works)	16,431	-	-	-
	Total Vehicles	119,951	40,000	67,217	-
Equipment:					
090 4 4910 0020	Line Painter	-	15,000	13,683	-
090 4 4910 0025	Tractor/Boom Mower (Public Works)	-	90,000	78,372	-
	Total Equipment	-	105,000	92,055	-
	Total Equipment Replacement Fund Expenses	119,951	145,000	159,272	-
	Equipment Replacement Fund Beginning Fund Balance	96,989	80,223	80,223	172,964
	Revenues	103,185	242,049	252,013	120,218
	Expenses	119,951	145,000	159,272	-
	Equipment Replacement Fund Ending Fund Balance	80,223	177,272	172,964	293,182



GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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



GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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



GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

Fund Balance – The accumulated balance between revenues and expenditures.



GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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



GLOSSARY OF TERMS

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

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

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

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

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

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

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

Revenue - Sources of income financing the operations of government.

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

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

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



GLOSSARY OF TERMS

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

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

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

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

RESOLUTION NO. 289

A RESOLUTION OF THE TOWN OF BAYFIELD, COLORADO, ADOPTING A BUDGET FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2013 AND ENDING ON THE LAST DAY OF DECEMBER 2013

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

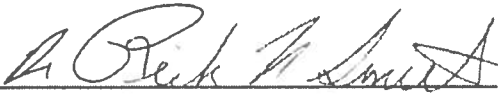
WHEREAS, where changes may have been made on the expenditures, like changes were made to the revenues so that the Budget remains in balance as required by law.

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 2013.
- 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.

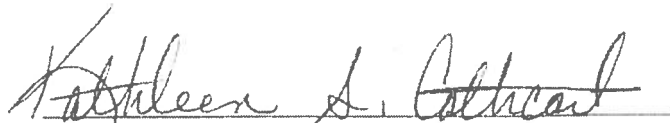
Adopted this 4th day of December 2012.

MAYOR:



Dr. Rick K. Smith

Attest:



Kathleen S. Cathcart, Town Clerk

Exhibit A

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

General Fund	\$1,769,321
Capital Improvement Fund	\$1,216,234
Sewer Fund	\$1,672,892
Water Fund	\$402,813
Garbage Fund	\$113,122
Transportation Fund	\$275,000
Conservation Trust Fund	\$110,000
SID Debt Service Fund	\$141,700
Equipment Replacement Fund	\$0.00
Total	<u>\$5,701,082</u>

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

GENERAL FUND

From Unappropriated Fund Balance	\$65,000.00
From Sources other than General Property Tax	\$1,492,394.00
From General Property Tax Levy	\$211,927.00
TOTAL GENERAL FUND	<u>\$1,769,321.00</u>

CAPITAL IMPROVEMENT FUND

From Unappropriated Fund Balance	\$501,749.00
From Sources other than Sales Tax	\$443,822.00
From City Sales Tax	\$250,663.00
Transfers In	\$20,000.00
TOTAL CAPITAL IMPROVEMENT FUND	<u>\$1,216,234.00</u>

SEWER FUND

From Unappropriated Fund Balance	-
From Sources other than Fees	\$910,800.00
From Fees	\$828,348.00
Transfers In	\$0.00
TOTAL SEWER FUND	<u>\$1,739,148.00</u>

WATER FUND

From Unappropriated Fund Balance	-
From Sources other than Fees	\$37,914.00
From Fees	\$522,800.00
TOTAL WATER FUND	<u>\$560,714.00</u>

GARBAGE FUND

From Unappropriated Fund Balance	-
From Sources other than Fees	\$40.00
From Fees	\$113,082.00
TOTAL GARBAGE FUND	<u>\$113,122.00</u>

TRANSPORTATION FUND

From Unappropriated Fund Balance	\$269,758.00
Transfers In	\$0.00
From Sources other than Transfers	\$5,242.00
TOTAL TRANSPORTATION FUND	<u>\$275,000.00</u>

CONSERVATION TRUST

From Unappropriated Fund Balance	\$12,975.00
From Sources other than Lottery Funds	\$75,025.00
From Lottery Funds	\$22,000.00
TOTAL CONSERVATION TRUST FUND	<u>\$110,000.00</u>

SID (DEBT SERVICE) FUND

From Unappropriated Fund Balance	-
From Sources other than Special Assessments	\$400.00
From Special Assessments	\$152,602.00
TOTAL SID (DEBT SERVICE) FUND	<u>\$153,002.00</u>

EQUIPMENT REPLACEMENT FUND

From Unappropriated Fund Balance	-
From Sources other than Transfers In	\$350.00
From Transfers In	\$119,868.00
TOTAL EQUIPMENT REPLACEMENT FUND	<u>\$120,218.00</u>

RESOLUTION NO. 290

A RESOLUTION OF THE TOWN OF BAYFIELD, COLORADO, TO SET THE MILL LEVY FOR THE YEAR 2013 TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE 2013 BUDGET YEAR

WHEREAS, the Board of Trustees of the Town of Bayfield has adopted the annual 2013 budget in accordance with the Local Government Budget Law, on December 4, 2012; and

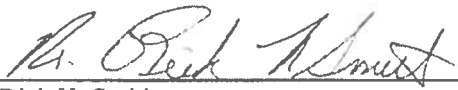
WHEREAS, the majority of the registered voters in the Town of Bayfield, in the 2003 general election voted in favor of establishing a 5.950 mill levy.

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 2013 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 2013.
- 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.

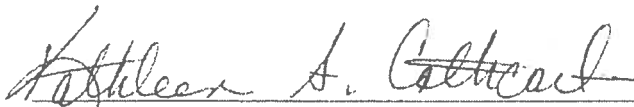
Adopted this 4th day of December 2012.

MAYOR:



Dr. Rick K. Smith

Attest:



Kathleen S. Cathcart, Town Clerk

ORDINANCE NO. 375

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 2013 BUDGET YEAR.

WHEREAS, the Town of Bayfield adopted a Budget for the year 2013 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 2013 Budget year:

GENERAL FUND	\$1,769,321
CAPITAL IMPROVEMENT FUND	\$1,216,234
SEWER FUND	\$1,672,892
WATER FUND	\$402,813
GARBAGE FUND	\$113,122
TRANSPORTATION FUND	\$275,000
CONSERVATION TRUST FUND	\$110,000
SID DEBT SERVICE FUND	\$141,700
EQUIPMENT REPLACEMENT FUND	\$0

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

Passed and adopted this 4th day of December, 2012.

Mayor:



Dr. Rick K. Smith

Attest:



Kathleen S. Cathcart, Town Clerk

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners¹ of La Plata County, Colorado.

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

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 35,406,520 assessed valuation of: (GROSS^{iv} assessed valuation, Line 2 of the Certification of Valuation Form DLG 57^v)

Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area^{vi} the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of: \$ 35,406,520 (NET^{vii} assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)

Submitted: 12/06/2012 for budget/fiscal year 2013.
(not later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY ²	REVENUE ²
1. General Operating Expenses ^{viii}	<u>5.950</u> mills	\$ <u>210,668</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^{ix}	< > mills	\$ < >
SUBTOTAL FOR GENERAL OPERATING:	5.950 mills	\$ 210,668
3. General Obligation Bonds and Interest ^x	_____ mills	\$ _____
4. Contractual Obligations ^{xi}	_____ mills	\$ _____
5. Capital Expenditures ^{xii}	_____ mills	\$ _____
6. Refunds/Abatements ^{xiii}	_____ mills	\$ _____
7. Other ^{xiv} (specify): _____	_____ mills	\$ _____
	_____ mills	\$ _____
TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	5.950 mills	\$ 210,668

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

Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S., with the Division of Local Government (DLG), Room 521, 1212 Sherman Street, Denver, CO 80202. Questions? Call DLG at (303) 866-2156.

¹ If the taxing entity's boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.
² Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG57 on the County Assessor's final certification of valuation).

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

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

Budget Year 2013

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

I. REAL PROPERTY LEASE-PURCHASE AGREEMENTS:

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

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

	<u>Year</u>	<u>Amount</u>
Total amount to be expended for all Real Property Lease-Purchase Agreements in Budget Year:	2013	<u>\$267,781.89</u>
Total maximum payment liability for all Real Property Lease Purchase Agreements over the entire terms of all such agreements, including all optional renewal terms:		<u>\$1,657,241.31</u>

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

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

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

	<u>Year</u>	<u>Amount</u>
Total amount to be expended for all Non-Real Property Lease Purchase Agreements in Budget Year:	2013	\$3,382.68
Total maximum payment liability for all Non-Real Property Lease Purchase Agreements over the entire terms of all such agreements, including all optional renewal terms:		\$10,148.04

Does the agreement include renewal options? Yes x No _____

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

**AMENDED CERTIFICATION OF VALUATION BY
LA PLATA COUNTY ASSESSOR**

New Tax Entity

Date 12/01/2012

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 2012

1.	PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	1.	\$	\$36,293,850
2.	CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION: ‡	2.	\$	\$35,406,520
3.	LESS TOTAL TIF AREA INCREMENTS, IF ANY:	3.	\$	\$0
4.	CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	4.	\$	\$35,406,520
5.	NEW CONSTRUCTION: *	5.	\$	\$396,040
6.	INCREASED PRODUCTION OF PRODUCING MINE: ≈	6.	\$	\$0
7.	ANNEXATIONS/INCLUSIONS:	7.	\$	\$0
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.): ⊕	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.	\$	\$343.26

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

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

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

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

USE FOR TAVOR "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 2012

1.	CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: ¶	1.	\$	\$249,962,660
ADDITIONS TO TAXABLE REAL PROPERTY				
2.	CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: *	2.	\$	\$3,909,020
3.	ANNEXATIONS/INCLUSIONS:	3.	\$	\$0
4.	INCREASED MINING PRODUCTION: §	4.	\$	\$0
5.	PREVIOUSLY EXEMPT PROPERTY:	5.	\$	\$248,040
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.

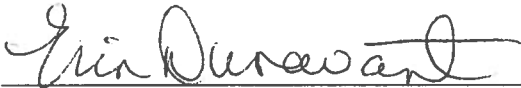
NOTE: ALL LEVIES MUST BE CERTIFIED to the COUNTY COMMISSIONERS NO LATER THAN DECEMBER 15.

CERTIFICATION OF APPROVED BUDGET

THE TOWN OF BAYFIELD

FOR BUDGET YEAR 2013

I, Erin Dunavant, Finance Director, certify that the attached document is a true and accurate copy of the adopted 2013 budget for the Town of Bayfield.

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

Erin Dunavant
Town of Bayfield, Colorado
Finance Director

January 7, 2013