



**TOWN OF CRESTED BUTTE  
2017 BUDGET**



**Town of Crested Butte  
2017 Budget  
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**I. Introduction and Background**

This budget message provides readers with an overview of the regular municipal government services provided and the projects to be completed in the coming year and how this work is paid for. The narrative tells the story behind the numbers by describing goals, priorities, underlying assumptions and other factors considered in determining how the Town's available resources will be spent. Information is provided to better understand the schedules and supplemental information that comprise the annual budget package. It includes the following sections:

- I. Introduction and Background
- II. Organization and Services of the Town
- III. Executive Summary of the 2017 Budget
- IV. Background, Budget Assumptions and Changes from the Previous Year
- V. Summary of all Town Funds
- VI. Personnel
- VII. 2017 Budgets by Fund
- VIII. Overview of Town-Wide Goals, Major Initiatives and Projects
- IX. Grant Revenue
- X. Financial Transparency

The Town Council formally adopts a budget and appropriates money to run the Town of Crested Butte (the Town or Crested Butte) each year. By state law the governing body must adopt a budget before the end of the year and submit a mill levy to the Board of County Commissioners. The Council reviewed the budget on November 21 and a public hearing on the proposed budget was held during the regular Town council meeting on December 5th.

The Town held public budget work sessions on October 3 and November 7.

Budget work sessions included discussions of staffing levels, compensation issues, fees for services, operating and capital expenditures, sales tax growth assumptions, priorities of the community and capital projects. The area where council exercises the most significant degree of flexibility and discretion is in one-time spending for capital purchases and special projects. However, it is important to note that many projects require years of planning and may have already had funds committed for design and/or matching grant funds. A list of all capital projects is included in the budget report. The list includes those items that will be classified as fixed assets as well as those allowable expenditures for maintenance of assets.

In the budget schedules that follow, financial resources are shown along with the uses of such funds. Additional supplemental schedules highlight other information of significance to the Town.

Should readers seek additional information not included in the budget package, it may be requested from the Finance Director at Town Hall.

**II. Organization and Services of the Town**

Services provided by different municipalities vary widely. Although citizens have many of the same services available to them in any incorporated area, some may be served by a special district or other

governmental entity. Therefore, one city or town may not be directly comparable to another. It is important that readers of the budget know what services the Town provides in order to understand the budget. The broad services provided by Crested Butte's employees across the various funds (described below) include the following:

- Town Marshals – police protection, vehicle and foot patrol, crime prevention and law enforcement; vehicle identification number inspections, school safety, special event support, DUI awareness programs, drug task force, regional preparedness, E911 board representation, general code enforcement
- Public works – operation, maintenance and improvement of streets, alleys, walkways, parking lots, public structures, trees, and other public infrastructure, as well as vehicle, equipment and facility maintenance
- Parks & Recreation – recreational programming for community members of all ages; rentals of parks and recreation facilities; maintenance of parks, ball fields, playgrounds, and other Town-owned landscaped areas; management of raw water collection for park irrigation; irrigation system maintenance; weed management; planting and maintenance of flower boxes; tree planting and maintenance; maintenance of benches, bike racks, picnic tables, trash and recycling receptacles, in parks, on Elk Avenue, and other locations throughout town; management of holiday lights and wreaths on Elk Avenue; project management; grant writing and reporting; winter snow removal on sidewalks and in parks; management of Big Mine Ice Arena.
- Water and Wastewater – Treatment and distribution of municipal water; collection, treatment and safe discharge of wastewater (including wastewater services for the Town of Mt. Crested Butte); lab testing, composting, acceptance and treatment of outside septage, operation, maintenance and improvement of underground distribution or collection lines and appurtenances as well as raw water collection for treatment, protection of water rights and watershed
- Building & Zoning - land use and zoning, administrative review of development plans, subdivision exemptions, building permits and sign permits, historic preservation, BOZAR
- Planning – long range and current planning, grant writing and reporting, Creative District, trails & open space
- Town Clerk – liquor and marijuana licensing, vendors, special events, sidewalk seating, snow cat permitting, municipal court, records management, public information, meeting coordination, support for elected officials, administration of cemetery, elections
- Finance – billing and collection of water and wastewater services, payroll, accounts payable, accounts receivable, budgeting, financial reporting, human resources, cash management / treasury, risk management
- General – costs in the general fund that do not fall under the responsibility of one of the department heads such as utilities for Town property used by multiple departments and those not in public use, town clean-up, IT and community grants

The Town has a population of approximately 1,580 residents and serves as an activity hub for northern Gunnison County and tourism destination. Combined with the effect of tourism and second home owners, Crested Butte's municipal government serves a population estimated at more than twice the size of its residential base with the number of visitors swelling to upwards of 15,000 during busy summer events.

Crested Butte is organized as a home rule Town under the constitution of the State of Colorado. The Town operates under a council-manager form of government with six council members, and a mayor serving in elected positions. All powers of the Town are vested in the elected Mayor and Council, hereinafter referred to as the “Council”, which enacts local legislation, adopts budgets, determines policies and appoints the Town Manager. The Town Manager shall execute the laws and administer the Town government.

Government accounts are organized on the basis of funds or account groups, each of which is considered to be a separate accounting entity. The Town has six general government and one business-type (or “enterprise”) fund.

Government Funds

- General Fund
- Sales Tax Fund
  - Transportation Fund
- General Capital Fund
  - Open Space Fund
  - Parks & Trails
- Affordable Housing Fund
- Street & Alley Fund
  - Transportation Plan Fund
- Conservation Trust Fund

Business-Type or Enterprise Funds

- Water and Wastewater Activity Enterprise Fund

Government funds rely primarily on tax revenue to provide public services, while business-type funds charge fees to users of specific services, typically with a goal to be self-sustaining.

All funds use the accrual basis of accounting for financial statement reporting in accordance with Government Accounting Standards Board (GASB) Statement No. 34. The budget was prepared using the modified accrual basis. The format closely follows disclosures published annually in the audited financial statements to aid in comparisons of the budget to actual financial results at the end of each year. One difference between the budget and audit is that under the fund reporting requirements of GASB 54, the sales tax fund is combined with the General fund for reporting purposes in the audit.

**General Fund** – The General fund is the primary operating fund for the Town. Within the General fund budget you will find details of revenues and operating expenditures for most departments of the Town. At the end of 2016, the projected unassigned fund balance for the General fund is \$3,684,165. The unassigned fund balance is 94% of the total 2016 expenditures projected for the General fund. The 2017 budget includes significant use of General fund reserves for unique one-time expenditures. The budget anticipates a General fund balance of \$3,227,187 at the end of 2017 which is 77% of the total 2017 expenditures for the General fund.

**Sales Tax Fund** - The purpose of the Sales Tax Fund is for the collection and distribution of the Town’s sales tax. The main sources of revenue are the 4.5% Town sales tax and the share back of 50% of the County’s 1% sales tax on sales within the Town of Crested Butte. Of the 4.5% Town sales tax, .5% is dedicated for parks, recreation and trails. The remaining 4% is split with 1% dedicated to transportation and 3% for the needs of General Fund or other Town fund as needed.

Expenses of the Sales Tax Fund are distributions to the General Fund, Capital Fund and Transportation Fund expenses. At the end of 2016 the Sales Tax fund is projected to have a fund balance of \$1,031,331. The budget anticipates a Sales Tax fund balance of \$517,346 at the end of 2017. This balance includes the Transportation fund, TABOR reserve, Interest fund and funding for the Center for the Arts expansion.

- Transportation Fund - The Transportation Fund is housed within the Sales Tax Fund. It receives 25% of the Town's 4% sales tax. The Town pays the Mountain Express 95% of the revenue with the remaining 5% to go towards other transportation services such as bus stops, transportation planning, RTA contributions and Late Night Taxi Service. At the end of 2016 the Transportation fund is projected to have a fund balance of \$97,941. The budget anticipates a Transportation fund balance of \$24,877 at the end of 2017.

**General Capital Fund** – The General Capital fund accounts for general capital acquisitions and maintenance expenditures. Real estate transfer taxes and use tax revenues are its major sources of revenue. The Town maintains a rolling 5-year plan for anticipated expenditures from this fund. At the end of 2016 the General Capital fund is projected to have a fund balance of \$4,842,609 (inclusive of the Open Space fund). The budget anticipates a General Capital fund balance of \$3,327,717 at the end of 2017.

- Open Space Fund – The Open Space fund is housed within the General Capital fund. The Open Space fund receives ½ of the Town's real estate transfer taxes ("RETT") in revenue. At the end of 2016 the Open Space fund is projected to have a fund balance of \$987,734. The budget anticipates an Open Space fund balance of \$518,820 at the end of 2017.
- Parks & Trails – Citizens of the Town approved a ballot measure in 2016 approving a new 0.5% sales tax to fund capital projects and maintenance of parks and trails. This revenue and related expenditures are housed within the General Capital fund.

**Affordable Housing Fund** – The Affordable Housing fund accounts for development of affordable housing units, including acquisition and maintenance expenditures for Town owned units and infrastructure development for affordable housing areas within Town. Its main source of revenue is a fee assessment on both residential and commercial building permits within Town and grants. At the end of 2016 the Affordable Housing fund is projected to have a fund balance of \$300,491. The budget anticipates fund balance of \$97,451 at the end of 2017.

**Street & Alley Fund** – The Street and Alley fund accounts for construction and maintenance expenditures on the Town's streets, alleys, right of ways, sidewalks and parking lots. Its main source of revenue is a dedicated property tax. The Town maintains a rolling 15-year plan for anticipated expenditures from this fund with large projects planned a 5-year intervals. At the end of 2016 the Street & Alley fund is projected to have a fund balance of \$2,302,820. The budget anticipates fund balance of \$1,781,186 at the end of 2017. This balance includes the Snow Removal Contingency, Parking in Lieu fund, and the Transportation Plan fund.

- Transportation Plan Fund – Beginning with the 2015 budget, Council has directed that a small amount of the Street & Alley mill levy be set aside for future needs specifically

identified in the Transportation Plan. At the end of 2016 the Transportation Plan fund is projected to have a fund balance of \$280,326. The budget anticipates fund balance of \$366,926 at the end of 2017.

**Conservation Trust Fund** – The Conservation Trust fund accounts for the funds received from the Colorado State Lottery Commission and Gunnison County Metropolitan Recreation District. Use of these funds are limited with guidelines established by the State of Colorado. The Town receives approximately \$8,000 per year from the Lottery Commission and \$3,700 annually from the Recreation District. At the end of 2016 the Conservation Trust fund is projected to have a fund balance of \$40,155. There are no planned expenditures from this fund 2017 in an attempt to build up fund balance for future large projects. The budget anticipates fund balance of \$51,975 at the end of 2017.

**Water and Wastewater Activity Enterprise Fund** – The Water & Wastewater fund is the Town's only proprietary fund and accounts for water, sewer and trash operations. Revenues for this fund are derived primarily from fees for services and are supplemented by grants. At the end of 2016 the Water & Wastewater fund is projected to have a fund balance of \$4,355,083. The budget anticipates fund balance of \$4,664,140 at the end of 2017.

### III. Executive Summary

Restaurant and retail sales within the Town continued to grow and development activity was strong during the 2016 calendar year to date. These factors provide positive overall economic conditions for the Town and some optimism for trends in the 2017 budget. Capital expenditures vary from year to year and the timing of certain one-time costs and special projects will result in changes from the 2016 projection; however, the 2017 capital budget stays the course from recent years of planning. Operating expenditures will increase due cost inflation and personnel changes. A separate budget is prepared for each fund and/or area of operations and is discussed in more detail in the next section of this narrative.

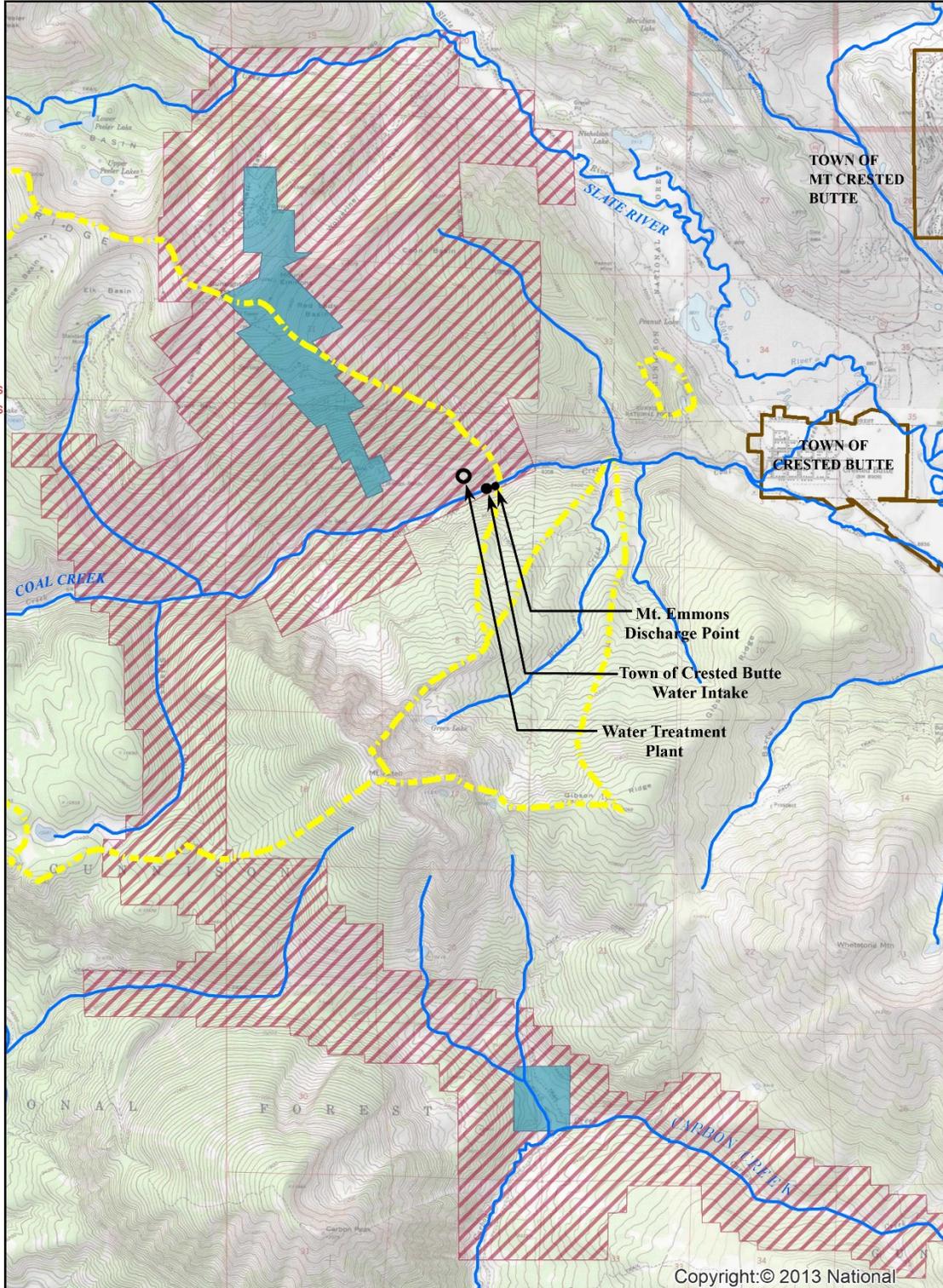
Overall, Crested Butte's current financial condition is stable due to the growth in tax and development related revenue, combined with rate increases and closely managed expenditures. The 2017 budget does include debt issuance and the use of significant reserves for a number of large, one-time expenditures. This level of activity is not anticipated nor would it be sustainable for future years. Discipline over spending has been a long-standing practice in all departments to ensure dollars are spent wisely and with long-term benefits in mind. Requests for funds for both operations and capital always exceed revenue sources.

The ballot measure approved in November, 2016 will allow for the Town to issue up to \$2,110,000 in debt. The funds will be used to pay the Mt. Emmons Mining Company ("MEMC") \$2,000,000 once they have abandoned the more than 9,000 acres of unpatented mining claims on and around Mt. Emmons, also known as the Red Lady. MEMC, a subsidiary of Freeport McMoRan has been working with the Town, County and community partners towards this goal over the past year. Withdrawal and abandonment of the claims requires Federal approval the timeline of which is uncertain, but all parties are hopeful of the completion in 2017. The debt would be secured by projected revenues from the existing real estate transfer tax ("RETT") with no new taxes required. Concurrent with these efforts are significant legal expenses to support the efforts. Elimination of the threat of a large-scale mining operation on Mt. Emmons has been a community goal for decades and thus the Council is supportive of utilizing reserves to support these efforts.

R. 87 W. R. 86 W.

T. 13 S.  
T. 14 S.

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T. 14 S.



R. 87 W. R. 86 W.

**MT. EMMONS MINING COMPANY UNPATENTED CLAIM BOUNDARY,  
GUNNISON COUNTY, COLORADO**

- - - Municipal Watershed Protection District
- Town Boundaries
- Fee Simple Lands (Not Included in Withdrawal)
- Streams
- Unpatented Claims Boundary (~9,220 acres)

0 0.25 0.5 1 1.5 2 Miles



Sources:  
 Gunnison County Parcel Database  
 Town of Crested Butte - Official Watershed Protection District Map  
 Claim Boundary is an approximation taken from US Energy Corp Map  
 ESRI Topographic Map

C:\project\town-projects\MtEmmons2016\UnpatentedClaims.mxd  
 September 6, 2016

The other anticipated debt issuance in 2017 is a \$2.3M loan from the State Revolving Loan Fund to the water & wastewater fund for the construction of significant improvements at the wastewater treatment plant. The Town also anticipates a DOLA grant in the amount of \$1,000,000 to help fund this needed improvement.

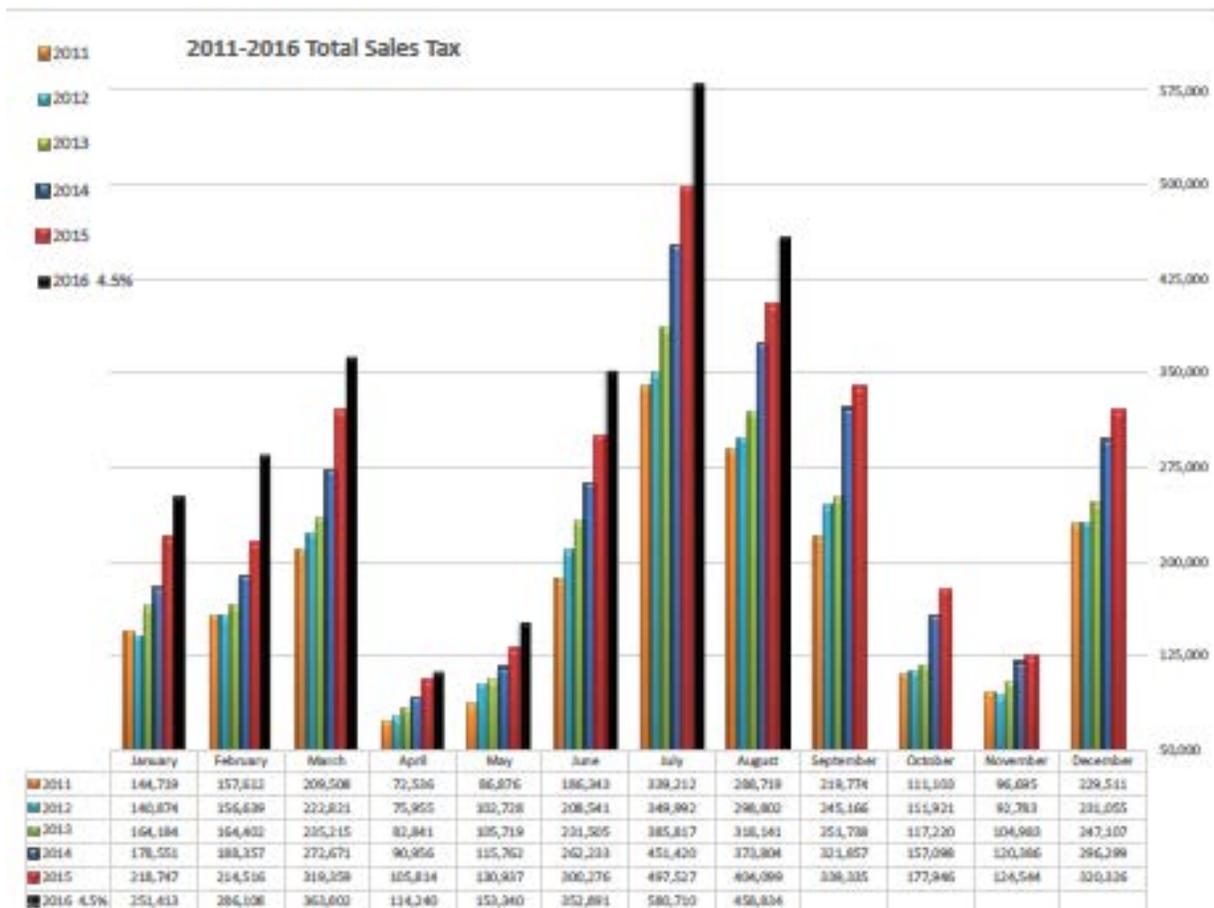
The Center for the Arts is planning to break ground on a \$13 million expansion in the spring of 2017. The Center is housed in a building in Town Park that is owned by the Town and Council has committed \$1,000,000 towards the expansion with no more than \$500,000 in cash. The budget includes much of the \$500,000 cash contribution in 2017. Funds are being withdrawn from existing reserves in the Sales Tax Fund.

#### **IV. Background, Budget Assumptions and Changes from the Previous Year**

The budget is based on historic trends and assumptions about the future. With very few exceptions, we do not know today which vendors will be paid how much for what particular product or service during 2017. We look back at recent experience and use that data, along with indicators for the future, to estimate costs for many different supplies, utilities, contracted services, repairs and maintenance, etc. Likewise, the revenue budget is based on limited known data and projections for many unknowns.

The most significant economic indicator for the Town is sales tax. Following two years of declining sales tax, the trend reversed during 2010. Through the month of September 2016, collections increased 68 of the past 72 consecutive months. Town sales tax revenue of nearly \$4.05 million is budgeted in 2017, a 2% increase over the 2016 projected actual revenue and 16% above 2015 sales tax revenue. Visitors contribute significantly to Crested Butte's economy. Crested Butte's largest month for sales tax collections (July) is typically at least 80% greater than the lowest month (April).

The chart below illustrates the recent Town sales tax revenue growth along with the significance of the summer tourist season and special events, the majority of which are run by one of the local nonprofit organizations.



From 2009 to 2015, the Town’s 4% sales tax revenue increased by 61% from \$1.9 million to almost \$3.2 million. For this same time period, the Town’s General Fund budgeted expenditures increased by 20% to \$3.6 million. The increase is much lower than the growth in sales tax revenue over the same time period. Additional funding has been directed to capital projects during this time period. A portion of the cash reserves is expected to be spent for capital projects and one-time operating expenses in 2017.

Crested Butte receives a portion of the Gunnison County sales tax, which is projected to be just under \$382,000 in 2017 applying the same growth assumptions as for the Town tax. The Town receives ½ of the County sales tax generated within the municipality.

With the positive sales tax trend and insignificant level of general fund debt, the Town has made significant progress toward streets and other general infrastructure needs as well as vehicle replacements and one-time projects.

A greater volume of system development fees has helped fund water and wastewater treatment plant upgrades and infrastructure replacements or major improvements. New treatment processes are anticipated in 2017 and future years to provide safe, clean drinking water for the community and also ensure wastewater is safely treated before flowing into the Slate River, which is enjoyed by many fisherman and boaters and is important to numerous other downstream users.

Certain predictions must be made regarding the coming year. These key assumptions and changes were some of the primary topics for discussion and analysis during the public budget work sessions with Town Council.

#### Total Revenue

- Sales tax revenue – assumes 14.5% growth in 2016 followed by another 2% in 2017 for both the Town of Crested Butte and Gunnison County tax collections
- Other taxes – marijuana sales have provided a new source of tax revenue in recent years, however, 2016 has seen a decline in marijuana related revenues likely due to the opening of several stores in Gunnison in 2016; the use tax and real estate transfer tax are projected to be consistent with 2016
- Grant and contribution revenue totaling \$1,077,000 is expected including funds from Department of Local Affairs (DOLA), Department of Justice and Colorado Creative Industries
- Sewer fees – fees for monthly sewer service are increasing \$2.00 per EQR from \$33.50/EQR per month to \$35.50

#### Total Expenditures

- Personnel – Two positions in Town Hall are being adjusted and increased from part-time to full time benefitted positions. An additional facility worker will be added in the 4<sup>th</sup> quarter of 2017 to assist with additional bathrooms coming on line and other facility needs. An additional employee is being added in wastewater; 4% increase for wages.
- Employee health insurance – 3.5% increase from 2016
- Legal Services – Significant expense is anticipated in 2017 to complete efforts to withdraw unpatented claims on Mt. Emmons, complete the Cypress annexation and for one-time water rights projects

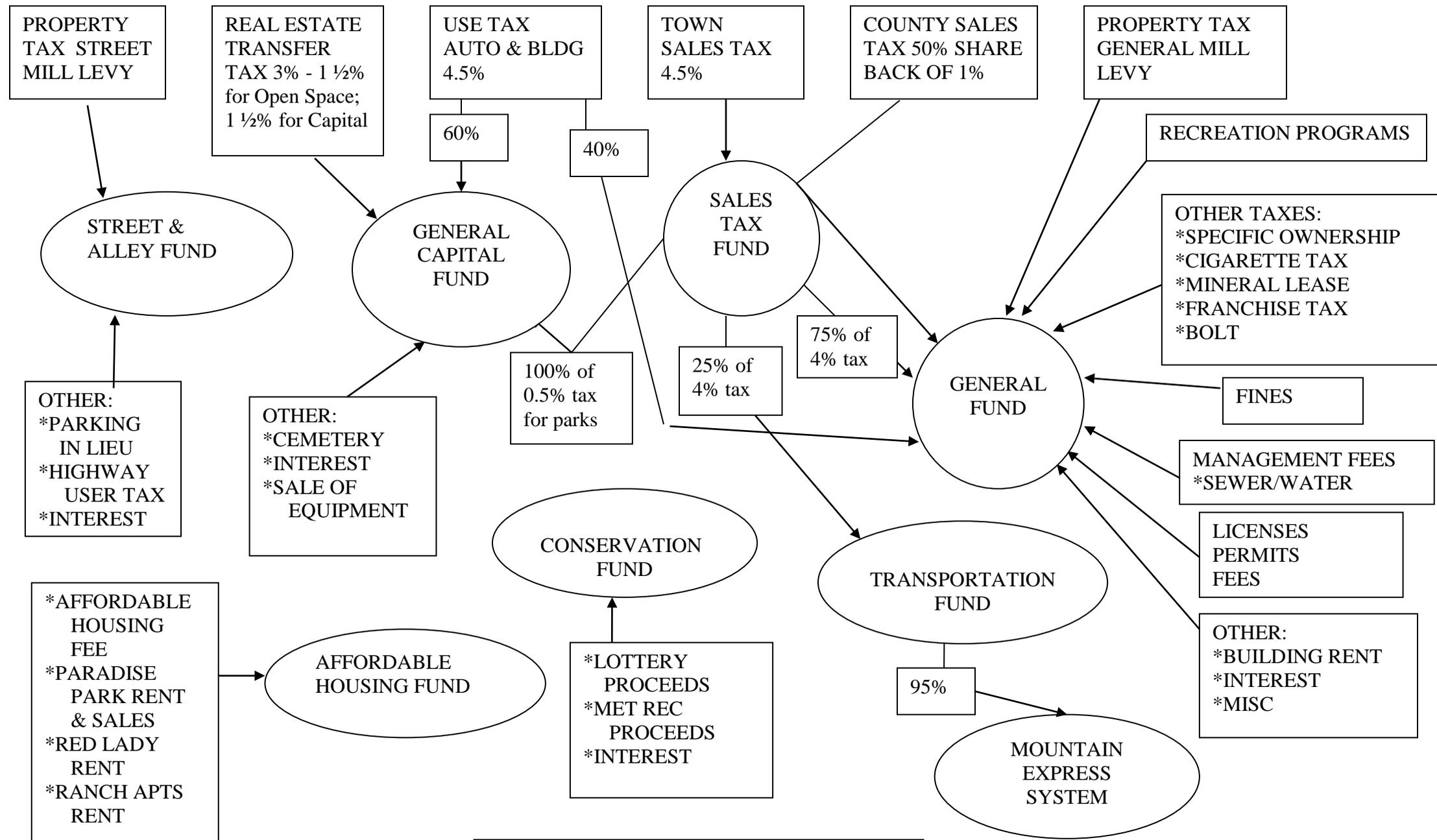
TOWN OF CRESTED BUTTE  
ORGANIZATIONAL CHART

MAYOR & TOWN COUNCIL

Town Manager

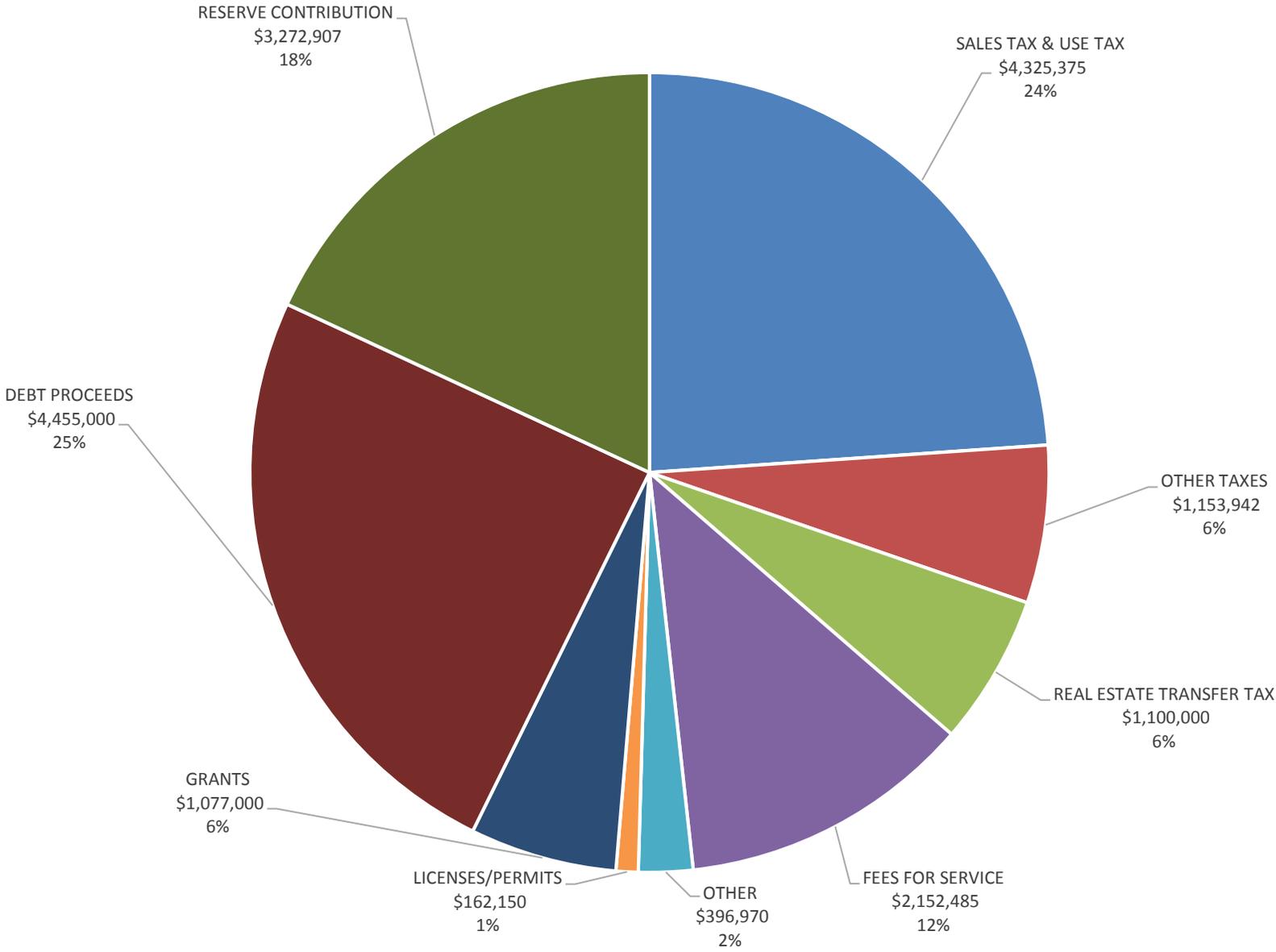
Public Works Director	Planning Director	Building & Zoning Director Capital Projects	Finance & Personnel Director	Town Clerk	Chief Marshal	Parks & Recreation Director
Water Plant Manager	GIS/Mapping Specialist	Historic Preservation Building/Zoning Coordinator	Finance Assistant	Deputy Town Clerk	Assistant Chief Marshal	Recreation Programmer
Sewer Plant Manager	Creative Dist. Assistant	Building Inspector	Human Resource Technician		Deputy Marshal	Park Supervisor
Water & Sewer Crew		Building/Zoning Admin. Assistant	Admin. Assistant & Reception		Administrative Assistant	Park Maintenance Crew Lead
Public Works Foreman						Park Maintenance Crew
Public Works Crew						Seasonal Crew
Mechanics						
Facilities Maintenance						

Town Attorney and Municipal Judge are hired by the Town Council

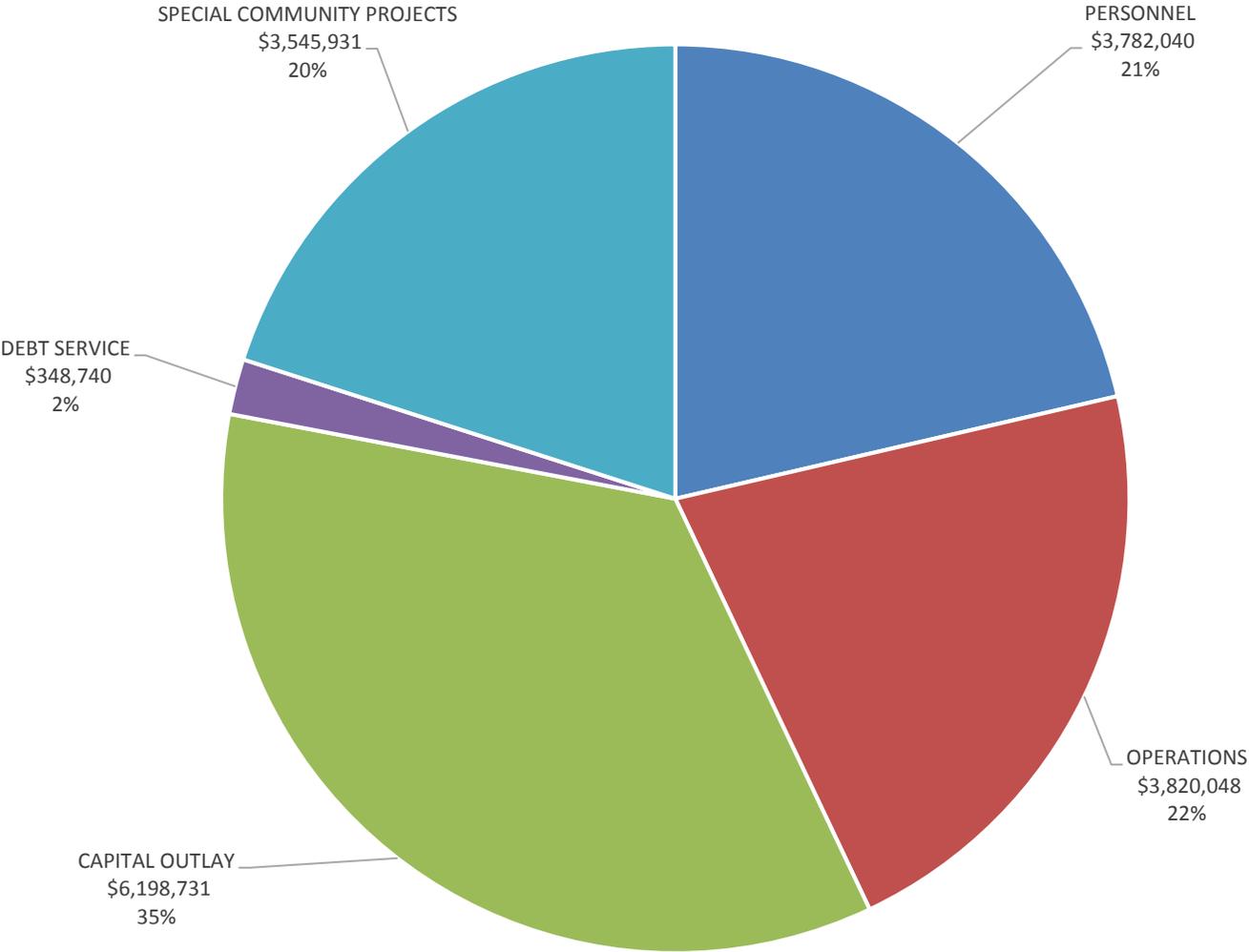


Town of Crested Butte Revenue Flow Chart  
 (does not include enterprise funds)

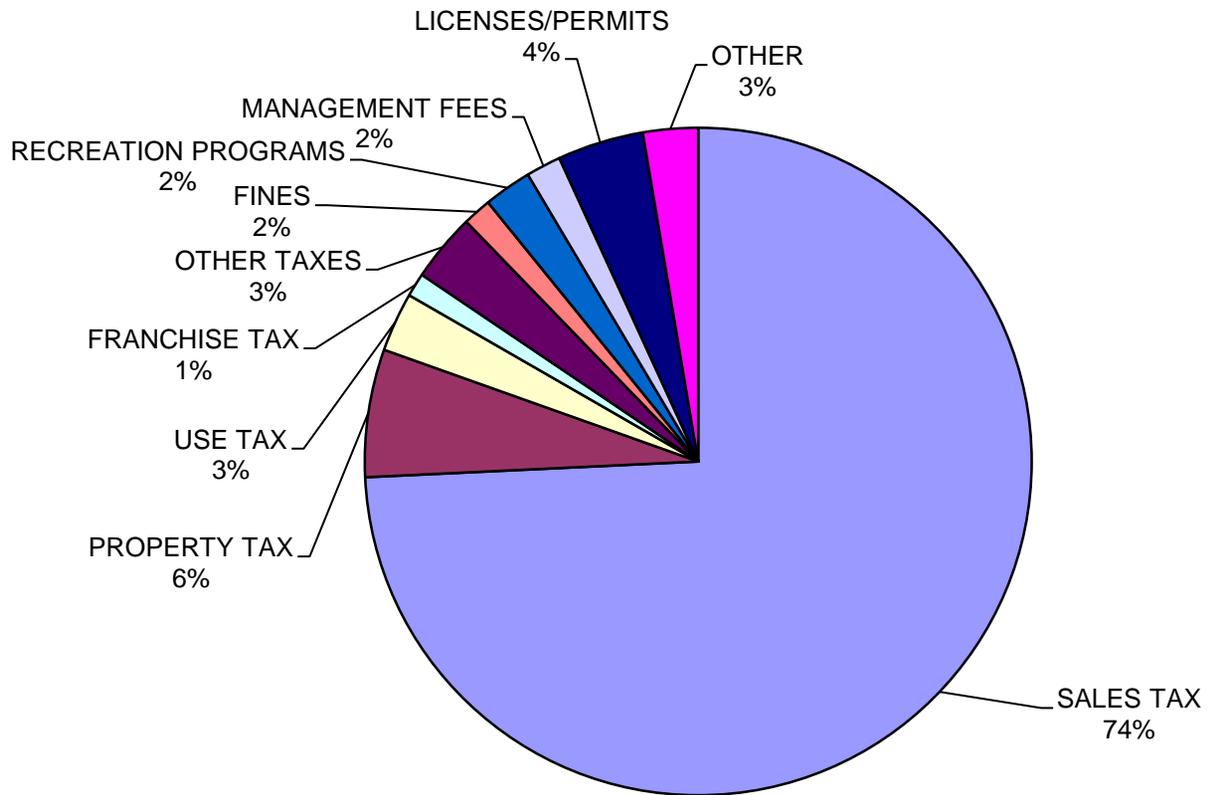
REVENUE - ALL FUNDS COMBINED  
2017 BUDGET



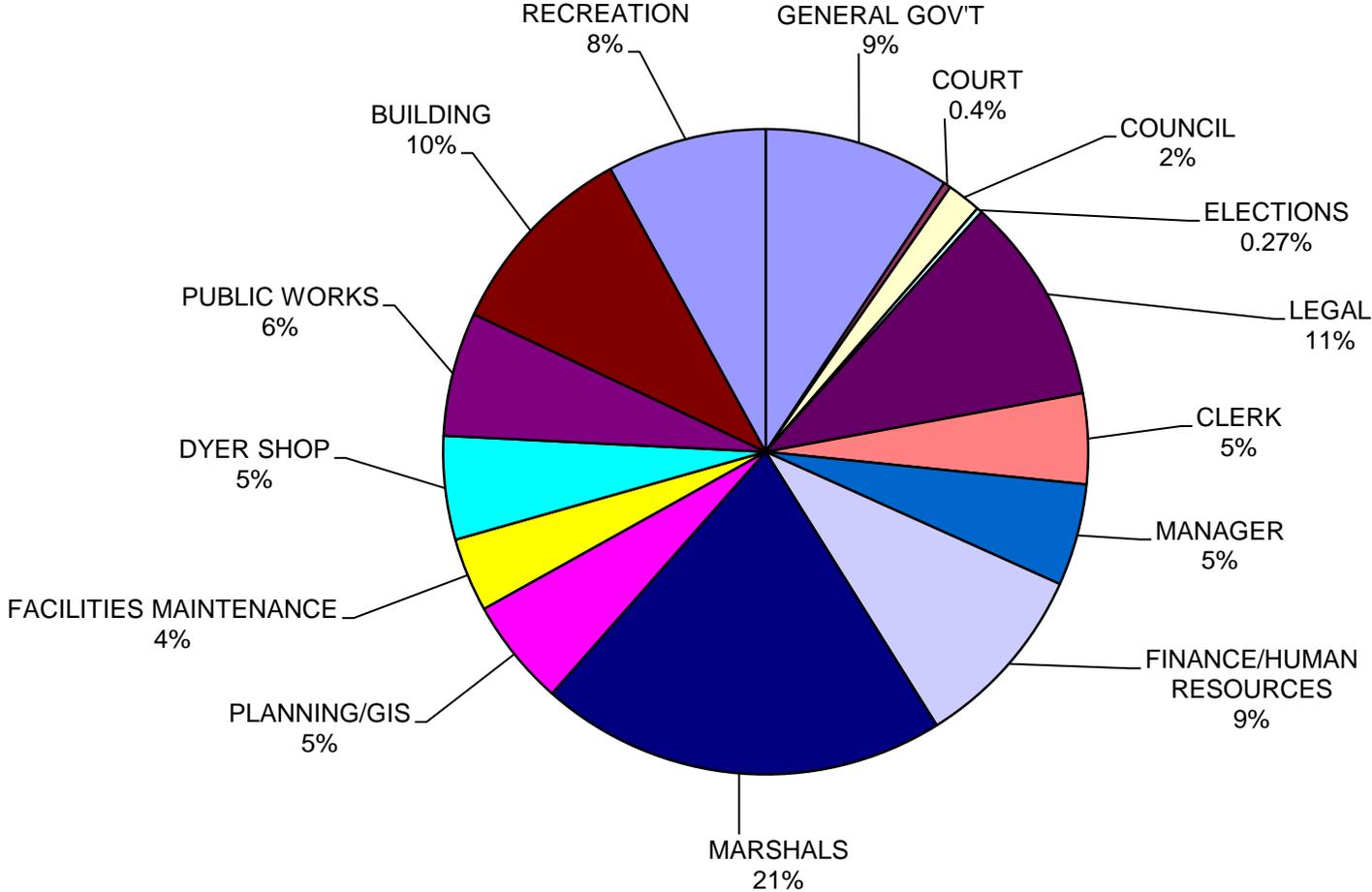
**EXPENDITURES  
ALL FUNDS COMBINED  
2017 BUDGET**



**GENERAL FUND REVENUE  
2017 BUDGET**



# GENERAL FUND EXPENSES 2017 BUDGET



## **GENERAL FUND 2017 BUDGET HIGHLIGHTS**

The General Fund is the main operating fund for the Town of Crested Butte. The main sources of revenue are sales tax, use tax, permits & licenses, fees for services and recreation program revenue. Departments of the General Fund include general government, court, council, elections, legal, clerk, manager, finance, marshals, planning, town shop, public works, building, facility maintenance and recreation. Expenditures include personnel, utilities, property insurance, community grants, office expenses, tools and equipment, vehicle fuel and maintenance, and program expenses.

### **2017 Highlights:**

#### **REVENUE:**

- Sales Tax revenue accounts for the majority (74%) of the General Fund revenues not including reserve contribution. The maximum amount of sales tax collections that may be distributed to the General Fund is 75%. The 2017 budget anticipates needing the full 75%.
- Building revenues are expected to be similar to 2016 collections. There are some possible large projects, however, they are not yet firm enough to be counted upon for 2017 revenue.
- Property tax revenue must follow TABOR rules and is estimated to have a very small increase in revenue due to the local growth calculation. The overall mill levy is projected to go from a net of 2.633 mills to 2.740 mills.
- Recreation program revenue is projected to be similar to 2016 program revenue.
- Contribution from reserve is up significantly from 2016. Items identified as eligible to come from the reserve are: community grants, Region 10 broadband initiative and legal fees for one-time projects such as Mt. Emmons, Cypress annexation and water cases.

#### **EXPENDITURES:**

- Personnel wage increases are budgeted at 4%. Health insurance rates increased 3.5%.
- There are 3 staffing position changes requested in 2017.
  - Finance/HR Dept: Reorganizing the department and taking the vacant Sales Tax Specialists ¾ time position and making it a full-time HR Technician position
  - Planning Dept: Taking the ½ time Creative District position and making it a full-time Creative District/Open Space/Trails position (1/4 of this position to be funded from the General Capital fund)
  - Facilities Maintenance Dept: Adding an additional full time employee in the 4<sup>th</sup> quarter of the year due to the additional amount of public restrooms coming on board in 2017 and beyond. The full financial impact of this position will be felt in 2018.
- Departments with greater than 10% increase from 2016 budget:
  - Court – Court case requiring an outside attorney which effects both 2016 and 2017
  - Council – Coal Creek Coalition special project, Ipad replacements
  - Elections – Reflecting the actual cost incurred for the 2015 coordinated election
  - Legal – Mt. Emmons, Cypress annexation and water cases; also reflects the increase in the hourly rate granted by Council for 2016
  - Clerk – Upgrade to Laserfiche records software and master record organization project
  - Manager – Region 10 broadband initiative

- Planning – Creative District expenses (revenue includes \$30,000 grant) and additional employee
- Facilities Maintenance – additional employee in 4<sup>th</sup> quarter of 2017
- Other items:
  - Utilities generally have a 10% increase
  - Liability and work comp insurance generally have a 10% increase
  - There is a line item in the General Government dept. for Electronic Recycling which is to host 2 electronic recycling events in 2017
  - Dues & Subscriptions are up to reflect increases we have been notified about
  - Towing Expense increase reflects increased tow fee from the towing company

GENERAL FUND SUMMARY					Variance	% Change
	2015	2016	2016	2017	Budget 16	16 Budget
	ACTUAL	BUDGET	PROJECTED	BUDGET	to Budget 17	17 Budget
REVENUES	3,477,485	3,628,449	3,685,184	3,834,986	206,537	5.7%
CONTRIBUTION FROM RESERVE		75,000	220,520	414,410		
TOTAL REVENUES	3,477,485	3,703,449	3,905,704	4,249,396	545,947	14.7%
DEPARTMENT EXPENSES:						
GENERAL GOVERNMENT	736,588	358,960	358,610	395,949	(36,989)	10.3%
COURT	6,434	7,717	9,867	15,392	(7,675)	99.5%
COUNCIL	56,709	59,828	73,828	74,028	(14,200)	23.7%
ELECTIONS	10,363	3,450	5,300	11,600	(8,150)	236.2%
LEGAL	210,740	242,100	377,100	442,100	(200,000)	82.6%
CLERK	143,211	164,272	156,772	191,893	(27,621)	16.8%
MANAGER	164,930	175,532	247,689	216,841	(41,310)	23.5%
FINANCE/HR	306,258	379,136	361,224	397,726	(18,590)	4.9%
MARSHALS	734,479	834,077	855,490	866,352	(32,275)	3.9%
PLANNING/GIS	149,888	156,875	156,875	228,282	(71,407)	45.5%
FACILITIES MAINTENANCE	0	132,498	132,498	156,931	(24,433)	18.4%
TOWN SHOP	158,952	211,160	211,160	220,136	(8,976)	4.3%
PUBLIC WORKS	174,103	255,055	255,055	263,472	(8,417)	3.3%
BUILDING	361,647	394,714	394,714	424,378	(29,664)	7.5%
RECREATION	365,307	317,188	309,522	338,884	(21,696)	6.8%
TOTAL EXPENSES	3,579,609	3,692,561	3,905,704	4,243,964	(551,403)	14.9%
REVENUE OVER(UNDER) EXPENSES	(102,124)	10,888	0	5,432		
SALARIES/WAGES/BENEFITS				2,567,961		
% OF GENERAL FUND BUDGET				61%		
FUND BALANCE	3,904,685	3,840,573	3,684,165	3,275,187		
Reserve Contribution: \$100,000 for Community Grants; \$280,000 legal projects (Cypress/Mt Emmons/Water cases); \$34,410 Broadband MOU						

TOWN OF CRESTED BUTTE				
2017 BUDGET				
GENERAL FUND-REVENUES				
	2015	2016	2016	2017
	ACTUAL	BUDGET	PROJECTED	BUDGET
PROPERTY TAX	226,876	230,009	230,009	237,279
SPECIFIC OWNERSHIP TAX	53,175	45,000	45,000	45,000
SALES TAX	2,145,692	2,648,090	2,730,000	2,847,407
CIGARETTE TAX	10,097	7,000	8,000	8,000
USE TAX - GENERAL CAPITAL	178,751	110,000	110,000	110,000
CNTY SALES/MINERAL LEASE	46,854	20,000	20,000	20,000
TELEPHONE TAX	4,609	3,500	3,500	4,000
GAS FRANCHISE TAX	28,714	32,000	30,000	30,000
INTEREST & PENALTIES	597	700	600	600
CATV LEASE	9,888	10,000	10,000	10,000
LIQUOR LICENSES	11,459	8,000	8,000	8,000
BUSINESS LICENSES	23,125	22,000	25,000	25,000
DOG LICENSES	835	750	750	750
BUILDING PERMITS	146,947	90,000	65,000	65,000
PLAN REVIEW-BLDG	57,958	24,000	24,000	24,000
SPECIAL REVIEW/INSPECTION-BLDG	0	300	0	6,000
ENERGY MITIGATION FEE	56,154	0	0	0
SIGN PERMITS	525	600	600	600
CERTIFICATE OF ASSESSMENT	330	200	200	200
MISC BUILDING FEES	23,417	3,500	3,500	3,500
BOZAR FEES	20,176	16,000	16,000	16,000
SIDEWALK CAFÉ LICENSE	2,826	2,800	2,800	2,800
MISC LICENSE FEES	2,797	2,500	2,500	2,500
LICENSE PLATE FEES	6,926	6,000	6,000	6,000
OCCUPATION TAX	51,829	48,000	48,000	48,000
HISTORIC PRESERVATION GRANT	0	1,400	1,400	0
BIG MINE PLANNING GRANT	50,400	0	0	0
CREATIVE DISTRICT GRANT	8,100	13,100	13,100	30,000
DEPT OF JUSTICE GRANT			13,000	7,000
PUBLICATIONS	40	0	0	0
MGMT FEES SEWER AND WATER	59,583	65,000	65,000	65,000
MECHANIC/GIS-SW	16,500	18,000	18,000	18,000

TOWN OF CRESTED BUTTE				
2017 BUDGET				
GENERAL FUND-REVENUES				
	2015	2016	2016	2017
	ACTUAL	BUDGET	PROJECTED	BUDGET
COUNTY COURT - FINES	2,290	2,000	1,500	2,000
TICKET SURCHARGE	1,054	1,000	1,000	1,000
FINES - GENERAL	28,964	25,000	25,000	25,000
COURT COSTS	1,210	1,300	1,500	1,300
DOG TICKETS	1,017	1,000	500	750
TOWING INCOME	16,430	20,000	20,000	22,000
VIN INSPECTIONS/FINGERPRINTS	1,615	1,000	1,000	1,000
INTEREST INCOME	1,157	2,000	2,500	3,000
RENT- TOWN BLDGS	39,169	40,000	36,000	40,000
SPECIAL EVENTS FEES	5,575	6,000	6,000	6,000
COPIES/RESEARCH FEES	267	350	250	300
GYMNASTICS	19,161	15,000	12,000	12,500
TUMBLE BUG	710	600	600	600
SOCCER FEES	28,593	10,500	5,000	6,000
BASKETBALL FEES	940	1,000	1,750	1,200
ICE SKATING LESSONS				1,000
TENNIS TOURNAMENT	0	750	0	1,000
TENNIS LESSONS	10,746	10,000	9,200	10,000
SOFTBALL FEES-ADULT	12,824	12,000	12,000	12,000
DODGEBALL	0	500	500	500
VOLLEYBALL FEE	0	1,000	1,000	1,000
BASEBALL FEES	8,215	9,000	7,230	8,000
FLAG FOOTBALL	1,250	1,200	1,200	1,200
GARDEN CAMP FEES	1,467	0		
CHEER CAMP	843	700	495	0
PARK FEES	35,761	32,000	36,000	34,000
OTHER REVENUE	9,230	6,000	3,000	3,000
INDOOR CLIMBING	0	100	0	0
DIRT JUMP PARK	3,817	0	0	0
CONTR. FROM RESERVE		75,000	220,520	414,410
Total Revenue	3,477,485	3,703,449	3,905,704	4,249,396

TOWN OF CRESTED BUTTE				
2017 BUDGET				
GENERAL FUND-GENERAL GOVERNMENT				
	2015	2016	2016	2017
	ACTUAL	BUDGET	PROJECTED	BUDGET
SALARIES & WAGES	39,354	0		0
CUSTODIAL LABOR	39,667	0		0
FICA	5,308	0	0	0
HEALTH INSURANCE	6,894	0		0
TELEPHONE	6,112	6,250	6,250	6,250
TELEPHONE-DEPOT	0	300	1,000	1,380
UTILITIES - 308 OFFICES	3,942	4,950	4,950	5,445
UTILITIES - OTH/JAIL	34	100	100	100
UTILITIES-TOWN HALL	11,531	12,760	12,760	14,036
UTILITIES-DEPOT	5,583	8,500	7,500	10,000
UTILITIES-OTHER	1,690	2,200	2,200	2,420
OFFICE SUPPLIES	7,527	8,500	8,000	8,500
POSTAGE	3,098	5,000	7,500	6,000
COPIER LEASE/MAINTENANCE	5,358	6,500	7,000	8,000
AUDITING	4,900	5,500	4,900	5,500
RECORDING - COUNTY	1,029	1,000	500	500
INSURANCE AND BONDS	19,244	21,450	24,000	26,400
INSURANCE LIABILITY	1,000	4,000	4,000	4,000
UNEMPLOYMENT INSURANCE	174	0	0	0
WORKERS COMP	1,877	0	0	0
DUES AND SUBSRIPTIONS	10,312	15,000	12,000	15,000
SPECIAL EVENTS	2,030	3,000	3,000	3,000
TRASH PICKUP	4,522	5,000	6,500	7,000
REPAIR & MAINT - MACHINES	1,990	3,000	3,000	3,000
POSTAGE METER RENTAL	621	750	750	750
TOWING EXPENSE	17,395	20,000	20,000	24,000
FUEL	0	300	300	300
R&M VEHICLE	0	1,500	0	750
TOWN CLEANUP	1,365	3,500	2,500	3,500
OTHER EXPENSES	13,790	8,000	8,000	12,000
COMMUNITY GRANTS	76,250	90,000	90,000	100,000
ENERGY CONSERVATION		2,000	2,000	2,000

TREASURER FEES	4,726	6,900	6,900	7,118
OCCUPATIONAL TAX - CHAMBER	49,648	48,000	48,000	50,000
COMPUTER/IT - MAINTENANCE & CAPITAL	49,397	35,000	35,000	35,000
Employee Retirement/Transition Contingency	0	30,000	30,000	30,000
REC PATH PAVING	15,220			
CONTRIBUTION TO AFFORDABLE HOUSING	325,000			
ELECTRONIC RECYCLING				4,000
TOTAL EXPENSES	736,588	358,960	358,610	395,949

TOWN OF CRESTED BUTTE					
2017 BUDGET					
GENERAL FUND-COURT					
	2015	2016	2016	2017	
	ACTUAL	BUDGET	PROJECTED	BUDGET	
WAGES	5,950	6,500	6,500	6,500	
FICA	455	497	497	497	
CONTRACT LABOR	0	350	2,500	350	
TRIAL COSTS	0	325	325	8,000	*
UNEMPLOYMENT INSURANCE	18	20	20	20	
WORK COMP INSURANCE	11	25	25	25	
TOTAL EXPENSES	6,434	7,717	9,867	15,392	
Potential trial using outside attorney					

TOWN OF CRESTED BUTTE				
2017 BUDGET				
GENERAL FUND-COUNCIL				
	2015	2016	2016	2017
	ACTUAL	BUDGET	PROJECTED	BUDGET
FICA	2,867	2,938	2,938	2,938
TELEPHONE	1,234	2,100	2,100	2,100
OFFICE SUPPLIES	1,983	500	1,500	4,200
COUNCIL COMPENSATION	36,232	38,400	38,400	38,400
DESCRETIONARY FUND	6,450	7,500	7,500	7,500
COAL CREEK WATERSHED COALITION			13,000	8,000
TRAVEL AND EDUCATION	7,791	8,000	8,000	10,500
UNEMPLOYMENT INSURANCE	109	115	115	115
WORK COMP INSURANCE	43	275	275	275
TOTAL EXPENSES	56,709	59,828	73,828	74,028
Office Supplies increase for iPad replacement				

TOWN OF CRESTED BUTTE				
2017 BUDGET				
GENERAL FUND-ELECTIONS				
	2015	2016	2016	2017
	ACTUAL	BUDGET	PROJECTED	BUDGET
PROFESSIONAL SERVICES	9,824	3,100	5,200	11,000
OFFICE SUPPLIES	501	350	100	500
ADVERTISING AND LEGAL	38			100
TOTAL EXPENSES	10,363	3,450	5,300	11,600

TOWN OF CRESTED BUTTE				
2017 BUDGET				
GENERAL FUND-LEGAL				
	2015	2016	2016	2017
	ACTUAL	BUDGET	PROJECTED	BUDGET
OFFICE SUPPLIES	1,954	2,000	2,000	2,000
LEGAL FEES - Town Attorney	131,098	130,000	150,000	150,000
LEGAL FILING FEES	0	100	100	100
MT. EMMONS-SPECIAL PROJECT	40,078	75,000	150,000	150,000
CYPRESS FOOTHILLS PROJECT		25,000	25,000	20,000
LEGAL FEES-THIRD PARTY BILLOUT	(9,332)	0		
CONSULTING	46,942	10,000	10,000	10,000
WATER ATTORNEY			25,000	70,000
ENGINEERING-WATER CASES			15,000	40,000
TOTAL EXPENSES	210,740	242,100	377,100	442,100

TOWN OF CRESTED BUTTE				
2017 BUDGET				
GENERAL FUND-CLERK				
	2015	2016	2016	2017
	ACTUALS	BUDGET	PROJECTED	BUDGET
SALARIES & WAGES	96,320	101,119	101,119	108,164
OVERTIME	0	0	0	500
FICA	7,120	7,736	7,736	8,313
HEALTH INSURANCE	22,467	26,233	26,233	27,079
RETIREMENT	3,914	6,678	6,678	7,015
TELEPHONE	300	300	300	300
OFFICE SUPPLIES	1,921	2,000	2,000	2,000
SOFTWARE/WEBSITE MAINTENANCE	2,826	3,000	3,000	3,000
ADVERTISING AND LEGAL	2,368	2,500	2,000	2,500
TRAVEL AND EDUCATION	2,188	5,500	4,000	5,500
UNEMPLOYMENT INSURANCE	287	303	303	324
WORK COMP INSURANCE	150	363	363	417
DUES AND SUBSCRIPTIONS	155	540	540	780
OTHER EXPENSES/CODIFICATION	3,196	8,000	2,500	4,500
MASTER RECORDS PROJECT				21,500
TOTAL EXPENSES	143,211	164,272	156,772	191,893

TOWN OF CRESTED BUTTE				
2017 BUDGET				
GENERAL FUND-MANAGER				
	2015	2016	2016	2017
	ACTUALS	BUDGET	PROJECTED	BUDGET
SALARIES & WAGES	92,153	96,390	136,000	110,000
FICA	8,346	8,292	10,404	9,333
HEALTH INSURANCE	23,165	21,060	16,500	17,205
RETIREMENT	5,508	5,783	1,410	6,600
TELEPHONE	1,500	1,500	800	1,500
OFFICE SUPPLIES	74	500	750	500
TRAVEL AND EDUCATION	4,984	6,500	6,500	6,500
RECRUITING/INTERIM EXP			40,000	
UNEMPLOYMENT INSURANCE	275	289	408	330
WORK COMP INSURANCE	161	220	220	266
DUES AND SUBSCRIPTIONS	1,518	2,000	2,000	2,000
GAS AND OIL	675	2,500	1,200	2,500
R&M VEHICLE	874	5,500	500	1,500
TIRES	0	800	800	
LEASE-PRINCIPAL	17,042	17,919	17,919	17,919
LEASE-INTEREST	2,155	1,278	1,278	1,278
EMPLOYEE RECOGNITION PROGRAM	0	5,000	5,000	5,000
VALLEY WIDE ECONOMIC PLANNING	6,500	0	0	
BROADBAND-REGION 10 MOU			6,000	34,410
TOTAL EXPENSES	164,930	175,532	247,689	216,841

TOWN OF CRESTED BUTTE				
2017 BUDGET				
GENERAL FUND-FINANCE/HR				
	2015	2016	2016	2017
	ACTUAL	BUDGET	PROJECTED	BUDGET
SALARIES & WAGES	206,932	227,139	210,500	248,624
FICA	15,650	17,376	16,103	19,020
HEALTH INSURANCE	44,694	55,333	55,333	66,616
RETIREMENT	22,239	24,744	24,744	22,961
TELEPHONE	300	300	300	300
OFFICE SUPPLIES	3,513	1,750	1,750	1,750
SOFTWARE MAINT/SUBSCRIPTION	3,866	24,000	24,000	30,000
TRAVEL AND EDUCATION	1,652	1,300	1,300	1,300
UNEMPLOYMENT INSURANCE	613	681	681	746
WORK COMP INSURANCE	344	513	513	409
DUES AND SUBSCRIPTIONS	205	6,000	6,000	6,000
SOFTWARE	6,250	20,000	20,000	
	306,258	379,136	361,224	397,726

TOWN OF CRESTED BUTTE				
2017 BUDGET				
GENERAL FUND-MARSHALS				
	2015	2016	2016	2017
	ACTUAL	BUDGET	PROJECTED	BUDGET
SALARIES & WAGES	453,697	483,300	483,300	488,651
OVERTIME	5,409	13,000	13,000	13,000
FICA	34,893	37,967	37,967	38,376
HEALTH INSURANCE	80,612	113,034	113,034	128,802
RETIREMENT	47,347	43,184	43,184	38,727
TELEPHONE	5,222	5,200	5,200	5,200
UTILITIES	5,037	5,400	5,400	6,000
OFFICE SUPPLIES	1,908	2,500	2,500	2,500
OPERATING SUPPLIES	1,624	3,500	3,500	3,500
SOFTWARE MAINTENANCE	3,345	3,429	3,429	5,697
ADVERTISING AND LEGAL	0	300	300	300
TRAVEL AND EDUCATION	2,726	5,000	19,000	5,000
UNEMPLOYMENT INSURANCE	1,375	1,489	1,489	1,505
WORK COMP INSURANCE	14,205	20,522	16,960	19,504
DUES AND SUBSCRIPTIONS	1,043	1,500	1,500	1,500
REPAIR & MAINT - MACHINES	320	1,000	1,000	1,000
UNIFORM EXPENSE	4,713	5,600	5,600	6,300
MEDICAL EXPENSE	426	300	300	300
EQUIPMENT	9,628	17,000	17,000	20,000
DOJ GRANT EXPENSE			13,000	7,000
GAS AND OIL	9,091	15,000	15,000	15,000
R&M VEHICLES	3,241	5,000	5,000	5,000
TIRES	1,566	1,600	1,600	1,600
DISPATCH FEES	40,687	42,553	40,527	45,189
COUNTY JAIL/LANGUAGE LINE	0	200	200	200
VICTIMS ASSISTANCE PROGRAM	6,364	6,500	6,500	6,500
TOTAL EXPENSES	734,479	834,077	855,490	866,352

TOWN OF CRESTED BUTTE				
2017 BUDGET				
GENERAL FUND-PLANNING/GIS				
	2015	2016	2016	2017
	ACTUAL	BUDGET	PROJECTED	BUDGET
SALARIES & WAGES	96,770	100,943	100,943	122,648
FICA	7,426	7,721	7,721	9,383
HEALTH INSURANCE	7,669	9,202	9,202	18,595
RETIREMENT	7,171	7,672	7,672	7,819
TELEPHONE	461	800	800	1,200
OFFICE SUPPLIES	846	1,500	1,500	5,500
GIS SUPPLIES	250	1,000	1,000	1,000
R&M MACHINES	80	500	500	500
TRAVEL AND EDUCATION	1,664	2,500	2,500	3,000
UNEMPLOYMENT INSURANCE	291	303	303	368
WORK COMP INSURANCE	161	234	234	269
DUES AND SUBSCRIPTIONS	1,135	500	500	500
TRAIL TOOLS & SIGNAGE	446	1,500	1,500	-
SPECIAL PROJECTS	42	2,000	2,000	2,000
GIS/GPS STATION	18,145	-	0	1,000
CREATIVE DISTRICT	7,332	15,500	15,500	43,000
CREATIVE DIST. WAGES	0	5,000	5,000	9,500
T&E CREATIVE DISTRICT				2,000
TOTAL EXPENSES	149,888	156,875	156,875	228,282

TOWN OF CRESTED BUTTE					
2017 BUDGET					
GENERAL FUND-FACILITIES					
	2015	2016	2016	2017	
	ACTUAL	BUDGET	PROJECTED	BUDGET	
WAGES		88,740	88,740	97,888	
OVERTIME		0	1,000	1,200	
FICA		6,789	6,789	7,580	
HEALTH INSURANCE		18,042	18,042	21,572	
RETIREMENT		2,761	1,800	3,919	
TELEPHONE		600	300	300	
OFFICE SUPPLIES		300	300	5,600	*
CUSTODIAL SUPPLIES:		8,000	8,000	9,000	
TRASH PICKUP		0	75	180	
TRAVEL & EDUCATION		500	500	500	
UNEMPLOYMENT INSURANCE		266	266	294	
WORK COMP INSURANCE		3,000	3,824	4,398	
TOOLS & EQUIPMENT		500	500	1,000	
UNIFORM ALLOWANCE:		500	500	500	
SAFETY EQUIPMENT		500	200	500	
FUEL & OIL		1,000	1,200	1,500	
R&M VEHICLE		1,000	462	1,000	
TIRES					
TOTAL EXPENSES					
	0	132,498	132,498	156,931	
*New employee set up \$5,000 -- 4th qtr hire					

TOWN OF CRESTED BUTTE				
2017 BUDGET				
GENERAL FUND-TOWN SHOP				
	2015	2016	2016	2017
	ACTUAL	BUDGET	PROJECTED	BUDGET
SALARIES & WAGES	90,229	114,177	114,177	118,700
OVERTIME	179	500	500	500
FICA	6,807	8,735	8,735	9,119
HEALTH INSURANCE	32,019	41,640	41,640	43,228
RETIREMENT	8,278	11,160	11,160	11,770
TELEPHONE	784	900	900	1,200
UTILITIES	6,682	8,500	8,500	8,500
SUPPLIES	3,207	4,500	4,500	4,700
SHOP TOWELS	926	1,100	1,100	1,250
TRASH PICKUP	1,589	2,000	2,000	2,000
TRAVEL & EDUCATION	1,487	2,000	2,000	2,000
UNEMPLOYMENT INSURANCE	310	343	343	356
WORK COMP INSURANCE	545	3,555	3,555	3,263
MEDICAL	260	300	300	300
TOOLS & EQUIPMENT	1,433	3,500	3,500	3,500
UNIFORM ALLOWANCE	500	500	500	500
SAFETY EQUIPMENT	784	750	750	750
SOFTWARE LICENSE/MAINTENANCE				1,500
OIL & FLUIDS	2,934	7,000	7,000	7,000
TOTAL EXPENSES	158,952	211,160	211,160	220,136

TOWN OF CRESTED BUTTE					
2017 BUDGET					
GENERAL FUND-PUBLIC WORKS					
	2015	2016	2016	2017	
	ACTUAL	BUDGET	PROJECTED	BUDGET	
SALARIES & WAGES	109,767	138,797	138,797	143,384	*
OVERTIME	324	1,000	1,000	1,000	
FICA	8,434	10,694	10,694	11,045	
HEALTH INSURANCE	14,251	34,440	33,534	34,418	*
RETIREMENT	9,168	13,075	13,075	13,886	*
TELEPHONE	1,022	1,200	1,200	1,200	
UTILITIES	4,665	7,000	7,000	7,000	
SUPPLIES	2,628	2,000	2,000	2,200	
SAFETY EQUIPMENT	656	1,000	1,000	1,500	
ENGINEERING AND SURVEYS	0	1,000	1,000	1,000	
ADVERTISING	1,699	1,500	1,500	1,650	
TRAVEL AND EDUCATION	790	2,000	2,000	2,000	
UNEMPLOYMENT INSURANCE	678	419	419	433	
WORK COMP INSURANCE	3,350	5,130	6,006	6,907	
DUES AND SUBSCRIPTIONS	316	300	330	350	
REPAIR AND MAINT.	618	2,000	2,000	2,000	
MEDICAL	556	1,000	1,000	1,000	
TOOLS AND EQUIPMENT	1,188	2,000	2,000	2,000	
GAS AND OIL	5,899	13,000	13,000	13,000	
R&M VEHICLES	3,834	7,500	7,500	7,500	
TIRES	3,646	9,000	9,000	9,000	
UNIFORM ALLOWANCE	617	1,000	1,000	1,000	
TOTAL EXPENSES	174,103	255,055	255,055	263,472	
*50% of Public Works crew wages, Health Insurance and Retirement, the remaining 50% is in the Street & Alley Fund					

TOWN OF CRESTED BUTTE				
2017 BUDGET				
GENERAL FUND-BUILDING				
	2015	2016	2016	2017
	ACTUAL	BUDGET	PROJECTED	BUDGET
SALARIES & WAGES	243,843	259,210	259,210	268,483
TEMPORARY HELP	592	0	4,000	
OVERTIME	0	2,000	2,000	3,000
FICA	18,259	19,983	19,983	20,768
HEALTH INSURANCE	40,985	48,819	45,424	53,613
RETIREMENT	20,454	23,736	23,736	26,195
TELEPHONE	496	350	500	500
OFFICE SUPPLIES	4,670	3,000	3,000	5,000
BOZAR PROFESSIONAL SERVICE	12,915	14,000	14,000	15,000
CONSULTING-PLAN REVIEW	3,875	0	0	6,000
COPIER MAINTENANCE	182	750	750	750
ADVERTISING & LEGAL	5,256	6,500	6,500	6,500
TRAVEL & ED-BOZAR	1,334	2,000	2,500	3,000
CODE BOOKS	655	1,200	650	1,200
TRAVEL & ED-BLDG	989	3,500	3,500	4,500
UNEMPLOYMENT TAX	716	784	784	814
WORK COMP INSURANCE	2,009	2,432	2,178	2,505
DUES & SUBSCRIPTIONS	405	700	500	700
HISTORIC PRESERVATION	119	3,400	3,400	3,500
SHED PRESERVATION	200	400	400	400
GAS AND OIL	62	450	200	450
R&M VEHICLES	1,103	500	500	500
SOFTWARE	2,528	1,000	1,000	1,000
TOTAL EXPENSES	361,647	394,714	394,714	424,378

TOWN OF CRESTED BUTTE				
2017 BUDGET				
GENERAL FUND-RECREATION				
	2015	2016	2016	2017
	ACTUAL	BUDGET	PROJECTED	BUDGET
SALARIES & WAGES	106,482	103,492	108,492	118,830
GYMNASTIC COACHES	13,884	12,000	7,000	12,000
TUMBLE BUG EXPENSES	328	500	500	500
PART TIME-TENNIS LABOR	5,222	9,000	5,000	9,900
INTERN WAGES	5,455	3,000	0	4,000
REC FACILITY EXPENSE	15,286	12,000	12,000	12,000
TEMPORARY LABOR	2,221	5,000	5,000	5,000
ZAMBONI OPERATOR	4,152	8,500	8,500	8,900
FICA	10,048	11,321	11,015	12,594
HEALTH INSURANCE	16,637	29,860	27,000	30,984
RETIREMENT	2,560	7,589	7,589	6,173
TELEPHONE	920	800	800	1,500
TELEPHONE-WRMG HOUSE	336	700	700	700
TELEPHONE-SHOP	518	700	700	700
TRASH PICKUP	6,148	6,500	6,500	6,000
UTILITIES-SHOP	4,286	6,000	6,000	5,000
UTILITIES-ICE RINK	7,679	8,500	8,500	8,000
UTILITIES-WARMING HSE	3,933	6,500	6,500	5,000
UTILITIES-PARKS	6,033	8,000	8,000	7,000
OFFICE/CLEANING SUPPLIES	1,925	2,000	2,000	1,500
SOFTWARE MAINTENANCE	802	3,595	3,595	3,595
BANKCARD PROCESSING	3,107	3,000	3,000	3,000
ADVERTISING	5,285	4,000	6,500	5,000
TRAVEL AND EDUCATION	5,126	4,000	4,000	5,000
UNEMPLOYMENT INSURANCE	395	394	394	449
WORK COMP INSURANCE	3,573	4,487	4,487	5,160
DUES AND SUBSCRIPTIONS	183	1,000	1,000	500
UNIFORM ALLOWANCE	598	1,000	1,000	2,500
MEDICAL	226	1,000	1,000	600
FLAG FOOTBALL	512	600	600	600
SOCCER EXPENSES	9,951	3,000	3,000	1,500

TOWN OF CRESTED BUTTE				
2017 BUDGET				
GENERAL FUND-RECREATION				
	2015	2016	2016	2017
	ACTUAL	BUDGET	PROJECTED	BUDGET
SOCCER COACHES	7,836	1,500	500	2,400
BASKETBALL	1,032	800	800	600
INDOOR CLIMBING EXPENSE	240	400	400	0
TENNIS LESSONS EXP	921	1,000	1,000	1,000
GYMNASTIC EXPENSES	3,028	1,500	1,500	1,500
DODGEBALL EXPENSE	115	200	200	200
VOLLEYBALL EXPENSE	193	750	750	750
SOFTBALL EXP-ADULT	7,976	10,000	10,000	10,000
SKATEBOARD/SKATEPARK	116	500	500	500
GARDEN CAMP EXPENSE	0	0	0	500
BASEBALL EXPENSES	5,111	6,000	6,000	5,000
BASEBALL COACHES	165	3,000	500	1,500
GAS & OIL	9,496	15,000	15,000	15,000
R&M VEHICLES	8,651	7,500	11,000	8,000
TIRES	922	1,000	1,000	1,000
JERSERYS				3,500
ICE SKATING EXPENSE				2,500
ICE SKATING COACHES				750
BIG MINE PLANNING	75,695	0	0	0
TOTAL EXPENSES	365,307	317,188	309,522	338,884

## **WATER & WASTEWATER FUND 2017 BUDGET HIGHLIGHTS**

### **REVENUE:**

The 2017 budget anticipates fee increases to the monthly sewer service fee and to the monthly grease pretreatment fee.

- The increase to the monthly sewer service fee is \$2.00 per EQR, raising the fee from \$33.50/EQR per month to \$35.50/EQR per month. This is a 6% increase.
- The increase to the grease pretreatment fee is \$3.20 per EQR, raising the fee from \$10.55/EQR per month to \$13.75/EQR per month. This fee is charged to restaurants that have not put in an approved grease handling device or interceptor. Staff is proposing the fee be set to \$13.75/EQR per month for a 3 year certificate period, allowing the restaurant 3 years to put in an approved new technology interceptor. After the 3 year period, the fees will increase 3 fold. That increase will be higher than the cost of pumping an interceptor, as an incentive to purchase the new technology interceptor.

The segment information worksheet shows the necessity for the rate increases. With the rate increases, the operating loss for the wastewater system is \$34,817. Without the rate increases, wastewater operations would show an operating loss of \$73,037. There is no rate increase proposed for the Availability of Service or Tap-In fees.

The sanitation fee will increase by CPI in accordance with the contract with Waste Management.

### **EXPENDITURES:**

- One new staff position is requested for the wastewater treatment facility. The additional staff is needed in the wastewater treatment plant due to the increased work load caused by implementing the pretreatment program, composting program, and the expansion of the Wastewater Treatment Facility in 2017. The last staffing increase to the water/sewer departments was in 2009.
- Wage increases are projected at 4%.
- The overall decrease in the wastewater department is due to debt service. 2016 was the final year for payment on the 1996 ATAD loan. 2017 anticipates a new \$2,300,000 low interest loan for the plant upgrade.
- The main capital expenditure is the \$3.3 million wastewater plant upgrade. The engineering work for this upgrade is being completed in 2016. The major components to the upgrade are: replacing the mechanical bar screen and grit collection system (that are at the end of their useable life), construction of a new biological treatment process (currently no redundancy, and unable to take off line for maintenance or cleaning), and replace the existing UV disinfection system (no longer serviced by the manufacturer, and has no redundancy as required by CDPHE Policy WPC-DR-1).
- Water plant capital includes upgrading the chlorination system because the old system is at the end of its useable life, and engineering for the chemical treatment of the water system to meet the expected new lead and copper rules in 2017.

TOWN OF CRESTED BUTTE				
2017 BUDGET				
WATER & WASTEWATER				
	2015	2016	2016	2017
	ACTUAL	BUDGET	PROJECTED	BUDGET
INTEREST & PENALTIES	5,320	5,000	5,000	5,000
WATER METERS	1,431	1,000	1,000	1,000
INTEREST INCOME	3,667	3,500	8,000	8,000
OTHER	460	2,000	2,000	2,000
ATAD CONTRIBUTION-MT CBW&S	75,729	58,000	63,000	58,000
SEPTIC STATION FEE	3,216	3,100	3,100	5,000
COMPOST FEES		5,000	2,500	5,000
WATER TAP FEE	479,701	80,000	84,000	120,000
SEWER TAP FEE	558,334	95,000	98,000	142,500
SEWER CHARGES	619,494	634,959	636,000	686,250
SEWER AVAILABILITY CHG	11,624	12,852	12,451	11,772
PRE-TREATMENT CHARGES	9,356	9,400	9,400	12,000
WATER CHARGES	557,199	579,255	585,000	589,650
WATER AVAILABILITY CHG	12,776	14,148	13,747	12,960
SANITATION CHARGES	246,739	251,887	250,000	255,853
GRANT REVENUE				1,000,000
DEBT PROCEEDS				2,300,000
TOTAL REVENUE	2,585,046	1,755,101	1,773,198	5,214,985
EXPENSES (SUMMARY):				
ADMINISTRATION	460,945	468,670	456,572	482,389
WATER	296,746	337,461	325,675	340,761
SEWER	638,269	700,314	714,893	661,779
CAPITAL	138,611	567,500	530,500	3,421,000
TOTAL EXPENSES	1,534,571	2,073,946	2,027,640	4,905,929
AVAILABLE RESOURCES:				
GENERAL	4,214,789	3,970,944	4,013,347	4,322,404
FILTER MODULE REPLACEMENT	234,000	159,000	181,000	181,000
DEBT SERVICE	160,736	160,736	160,736	160,736

TOWN OF CRESTED BUTTE				
2017 BUDGET				
WATER & WASTEWATER				
	2015	2016	2016	2017
	ACTUAL	BUDGET	PROJECTED	BUDGET
<b>Water Sewer Administration</b>				
SALARIES & WAGES	69,068	46,725	46,275	48,594
FICA	5,307	3,551	3,540	3,693
HEALTH INSURANCE	13,024	9,439	13,015	16,754
RETIREMENT	4,401	6,970	4,673	7,249
TELEPHONE	1,468	1,400	1,400	1,400
OFFICE SUPPLIES	384	2,500	400	2,500
POSTAGE	3,800	4,000	4,000	4,000
WATERSHED STANDARDS	3,889	4,000	4,000	4,000
WATER LEVEL STUDIES	2,697	3,000	3,000	5,500
DAMAGE LIABILITY	0	2,500	2,500	2,500
LEGAL SERVICES	0	1,500	1,500	1,500
AUDITING	3,700	4,000	3,700	4,000
MANAGEMENT FEES	59,583	65,000	65,000	65,000
COAL CREEK STUDY	1,500	5,000	3,500	5,000
TRAVEL AND EDUCATION	889	1,500	1,500	1,500
INSURANCE	31,719	33,000	31,719	33,000
UNEMPLOYMENT INSURANCE	275	140	140	146
WORKERS COMP INSURANCE	816	987	922	1,116
DUES AND SUBSCRIPTIONS	976	976	838	900
REPAIR & MAINT VEHICLES	12	500	100	250
UNIFORM ALLOWANCE	225	250	250	250
MEDICAL	110	200	200	200
GAS & OIL	85	1,200	400	1,000
MECHANIC/GIS SVCS	16,500	18,000	18,000	18,000
SANITATION CONTRACT PYMT	240,353	250,132	245,000	252,138
OTHER EXPENSES	164	2,200	1,000	2,200
<b>TOTAL EXPENSES</b>	<b>460,945</b>	<b>468,670</b>	<b>456,572</b>	<b>482,389</b>

TOWN OF CRESTED BUTTE				
2017 BUDGET				
WATER & WASTEWATER				
	2015	2016	2016	2017
	ACTUAL	BUDGET	PROJECTED	BUDGET
<b>Water</b>				
SALARIES & WAGES	135,477	141,743	141,743	147,345
OVERTIME	188	1,500	500	1,000
FICA	10,063	10,958	10,882	11,348
HEALTH INSURANCE	28,444	33,026	33,026	37,058
RETIREMENT	9,290	11,119	11,119	11,388
TELEPHONE	2,323	2,200	2,200	2,500
UTILITIES-FILTER PLANT	25,150	30,371	30,371	30,371
OPERATING SUPPLIES-WATER	27,954	30,000	20,000	25,000
STATE DRINKING H2O PERMIT	726	1,000	465	500
ENGINEERING AND SURVEYS	0	500	0	0
ADVERTISING AND LEGAL	634	1,500	1,275	1,500
TRAVEL AND EDUCATION	1,753	2,500	2,000	2,500
UNEMPLOYMENT INSURANCE	404	430	430	445
WORKERS COMP INSURANCE	3,521	4,950	3,900	4,290
INTEREST EXPENSE-WATER	7,144	6,849	6,849	6,489
SOFTWARE LICENSE/MAINT	1,140	2,900	1,500	1,500
LAB TEST FEES - WATER	3,102	5,000	3,000	3,500
REPAIR & MAINT - DISTRIBUTION	3,849	5,000	15,000	5,000
REPAIR & MAINT - WATER	12,724	17,500	15,000	20,000
METERS & HYDRANTS	0	1,500	0	500
TRASH PICKUP			0	250
UNIFORM ALLOWANCE	560	625	625	625
MEDICAL	346	350	350	350
EQUIPMENT & TOOLS	427	1,500	2,000	1,500
SAFETY EQUIPMENT	0	500	500	500
GAS & OIL	2,452	4,000	2,500	4,000
R&M VEHICLE	1,049	1,500	2,000	2,500
TIRES	440	500	500	500
BOND PRINCIPAL - WATER	17,586	17,940	17,940	18,301
<b>TOTAL EXPENSES</b>	<b>296,746</b>	<b>337,461</b>	<b>325,675</b>	<b>340,761</b>

TOWN OF CRESTED BUTTE				
2017 BUDGET	2015	2016	2016	2017
WATER & WASTEWATER	ACTUAL	BUDGET	PROJECTED	BUDGET
<b>Sewer</b>				
SALARIES & WAGES	118,797	127,517	118,850	164,085
OVERTIME	0	2,000	600	2,000
FICA	9,455	9,908	9,138	12,706
HEALTH INSURANCE	20,536	25,176	25,176	38,666
RETIREMENT	7,195	7,531	7,531	8,064
TELEPHONE	2,282	2,500	2,500	2,800
UTILITIES-LIFT STATIONS	2,836	2,500	3,000	3,200
UTILITIES- WWT PLANT	39,796	45,000	53,000	55,000
UTILITIES-ATAD SOLIDS HANDLING	36,272	33,000	32,000	34,000
OPERATING SUPPLIES-WW PLANT	4,001	5,000	5,000	5,000
OPERATING SUPPLIES-ATAD	12,160	15,000	15,000	17,500
ATAD-SOLIDS HANDLING	15,951	18,000	23,000	26,000
STATE DISCHARGE PERMIT	4,725	4,000	4,000	4,000
ENGINEERING AND SURVEYS	1,680	2,000	2,000	2,000
ADVERTISING AND LEGAL	368	1,000	300	1,000
TRAVEL AND EDUCATION	2,664	2,500	2,500	2,500
UNEMPLOYMENT INSURANCE	394	389	360	498
WORKERS COMP INSURANCE	5,915	3,605	4,000	4,120
INTEREST EXPENSE - SEWER	42,696	33,084	33,084	33,228
SOFTWARE LICENSE/MAINT	99	200	200	3,000
LAB TEST FEES - WW PLANT	4,352	7,000	7,250	7,500
LAB TEST FEES - ATAD	380	1,400	1,500	1,500
COMPOSTING	21,843	24,000	32,000	34,000
GREASE HANDLING	7,214	9,000	9,000	12,000
REPAIR & MAINT - COLLECTIONS	7,493	10,000	10,000	10,000
REPAIR & MAINT - ATAD	4,743	7,000	5,000	7,000
REPAIR & MAINT - WW PLANT	14,869	16,000	27,000	16,000
TRASH PICKUP	1,539	1,600	1,600	1,600
UNIFORM ALLOWANCE	690	625	625	875
MEDICAL	878	450	450	600
EQUIPMENT & TOOLS	206	3,500	3,500	3,500
EQUIPMENT-ATAD	346	4,000	4,000	4,000
SAFETY EQUIPMENT	458	1,500	1,500	2,500
GAS & OIL	3,081	4,000	3,000	4,000
R&M VEHICLE	3,777	15,000	12,000	9,000
TIRES	1,353	750	650	750
BOND PRINCIPAL - SEWER	237,225	254,579	254,579	127,587
<b>TOTAL EXPENSES</b>	<b>638,269</b>	<b>700,314</b>	<b>714,893</b>	<b>661,779</b>

TOWN OF CRESTED BUTTE				
2017 BUDGET				
WATER & WASTEWATER				
	2015	2016	2016	2017
	ACTUAL	BUDGET	PROJECTED	BUDGET
<b>CAPITAL</b>				
CAPITAL EQUIPMENT	82,626			40,000
ATAD/SOLIDS HANDLING CAPITAL	44,794	25,000	50,000	17,500
WASTEWATER PLANT CAPITAL	11,191	427,500	427,500	3,328,500
WATERLINE REPLACEMENT				
SEWER MAIN REPLACEMENT				
WATER PLANT CAPITAL		115,000	53,000	35,000
TOTAL CAPITAL EXPENSES	138,611	567,500	530,500	3,421,000
<b>2017 CAPITAL BREAKDOWN</b>				
Capital Equipment:				
Pickup - Wastewater	40,000			
Total Captial Equipment		40,000		
Water Plant:				
Design/Engineering of Chemical Treatment of Water System	15,000			
Upgrade Chlorination System	20,000			
Total Water		35,000		
Wastewater Plant:				
Surge Supression System (Lift station)	7,500			
Man Hole Rehab	8,000			
WWTP Upgrade - Construction	3,306,000			
RAS VFD Replacement	7,000			
Subtotal:		3,328,500		
ATAD - Solids Handling				
Solids Handling - Engineering	10,000			
Biofilter Replacement	7,500			
Subtotal:		17,500		
Total Wastewater		3,346,000		

TOWN OF CRESTED BUTTE				
2017 BUDGET				
WATER & WASTEWATER SEGMENT INFORMATION				
	WATER	WASTE- WATER	TRASH	TOTAL
Operating Revenues	607,110	781,522	255,853	1,644,485
Operating Expenses	463,136	608,839	252,138	1,324,114
Depreciation Expense	140,500	207,500		348,000
Total Operating Expenses	603,636	816,339	252,138	1,672,114
Net Operating Income(loss)	3,474	-34,817	3,715	-27,628
Non-Operating income(expenses)				
Interest income	4,000	4,000		8,000
Interest expense	-6,489	-33,228		-39,717
Sale of Equipment				0
Total non-operating income(expense)	-2,489	-29,228		-31,717
Income(loss)before capital contrib.	985	-64,045	3,715	-59,345
Capital Contribution tap fees	120,000	142,500		262,500
Debt Service Principal	18,301	127,587		145,888
Capital Outlay	35,000	3,386,000		3,421,000

10 Year Capital Plan	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
<b>Capital Equipment:</b>											
Vehicle - Water					30,000					30,000	
Vehicle - Wastewater		40,000		28,000							
Loader			200,000								
Skid Steer				65,000							
Jet Truck											300,000
<b>Equipment Total</b>	<b>-</b>	<b>40,000</b>	<b>200,000</b>	<b>93,000</b>	<b>30,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30,000</b>	<b>300,000</b>

<b>Wastewater Plant Capital:</b>											
Clarifier #1 rebuild	100,000										
Clarifier #1 rebuild (Engineering)											
Main building renovations			20,000								
SCADA - lift stations			75,000								
SCADA CPU Upgrade	20,000										
Clarifier #1 roof repair					25,000						
Man Hole Rehab	7,500	8,000	8,000								
UV Upgrade	25,000										
RAS pump rebuild					15,000						
Lab upgrades	25,000										
WWTP upgrades engineering	250,000										
WWTP upgrades construction		3,306,000									
Clarifier #1 engineering									200,000		
Replace Clarifier #1										2,000,000	
Teocalli Lift Station Rehab											
Belleview Lift Station Rehab									75,000		
HVAC-diamond plate in headworks					100,000						
Office-Lab Facility Upgrades						150,000					
RAS-WAS Pump Replacement								75,000			
Sewer Main Rehab							100,000				
Perimeter Fence			50,000								
Surge Supression System at CSLS		7,500									
RAS VFD Replacement		7,000									

\* **ATAD Capital:**

Vehicle Storage Building	25,000										
Solids handling modification engineering		10,000									
Solids handling modification construction (A & B tanks)			100,000								
Centrifuge Rebuild				7,500							

10 Year Capital Plan	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Backup Centrifuge	25,000										
Backup Centrifuge Installation			50,000								
Replace Polymere station							50,000				
Odor control modifications								200,000			
Biofilter replacement		7,500									
New compost building				300,000							
Conveyor Rehab							50,000				
STP 1,2,3 Pump Replacement											20,000
<b>Wastewater total</b>	<b>477,500</b>	<b>3,346,000</b>	<b>303,000</b>	<b>307,500</b>	<b>140,000</b>	<b>150,000</b>	<b>200,000</b>	<b>275,000</b>	<b>275,000</b>	<b>2,000,000</b>	<b>20,000</b>
<b>Water System Capital:</b>											
AP-4 Skid replacement											
Upgrade Chlorination System		20,000									
Flow meter replacement				15,000			15,000			15,000	
UV System replacement							200,000				
Skid filter replacement	53,000		75,000		75,000						75,000
Upgrade Lab equipment							10,000				
Distribution valves/hydrants				25,000	25,000		25,000	25,000		25,000	25,000
Water main replacement					150,000				150,000		
Chemical treatment of water system		15,000									
Engineering Water Plant Expansion				100,000							
Construction Water Plant Expansion					1,200,000						
<b>Water Total</b>	<b>53,000</b>	<b>35,000</b>	<b>75,000</b>	<b>140,000</b>	<b>1,450,000</b>	<b>-</b>	<b>35,000</b>	<b>25,000</b>	<b>150,000</b>	<b>25,000</b>	<b>100,000</b>
<b>Total capital requests</b>	<b>530,500</b>	<b>3,421,000</b>	<b>578,000</b>	<b>540,500</b>	<b>1,620,000</b>	<b>150,000</b>	<b>235,000</b>	<b>300,000</b>	<b>425,000</b>	<b>2,055,000</b>	<b>420,000</b>

\* Represents 1/2 of the actual cost as the amount is split with Mt. CB W&S  
Additional Projects on the horizon:

## **GENERAL CAPITAL (“CAPITAL”) FUND 2017 BUDGET HIGHLIGHTS**

The General Capital Fund, more commonly called Capital Fund, is comprised of the Open Space Fund and the Capital Fund. Additionally, the Capital Fund portion is broken down between general capital expenses and parks capital expenses. The main sources of revenue for the Capital Fund are real estate transfer tax, use tax and sales tax. Included with the Capital Fund budget is the 5 year capital plan.

### **OPEN SPACE FUND:**

Revenue for the Open Space Fund is Real Estate Transfer Tax (“RETT”). For 2016, RETT is projected to be \$575,000. The budget for 2017 is \$550,000. Expenditures from the Open Space Fund include \$1,000,000 for the Trampe project, \$2,110,000 for the Mt. Emmons project and \$20,000 for Open Space Maintenance. The Open Space Maintenance line item includes \$13,000 for Youth Corps to come and work on various trails on Town open space and \$5,100 for partial wages of a new employee to work on easement monitoring and reporting.

### **2017**

#### *Revenue:*

The portion of sales tax revenue going towards “general” capital has been reduced from 5% in 2016 to 0 in 2017 due to the General Fund needing the full 75% of sales tax which is available for allotment to the General Fund or other Town fund as needed. Sales tax specifically passed for Parks and Trails is budgeted for a 2% increase. Real Estate Transfer Tax is budgeted at \$550,000, the same as for Open Space. Automobile and building materials use tax is budgeted to be the same as 2016 revenue. There is a \$100,000 budgeted revenue for Contribution Sales Tax – Transportation. This is the Transportation Fund’s contribution towards the new 4-way transit stop.

#### *Expenditures:*

- Personnel:
  - 25% of a new employee split between Open Space Admin/Maintenance and Parks/Trails
  - 4% increase in wages for full time positions and an increase to the hourly wage for seasonal employees
- Health insurance rates increased 3.5%
- Capital equipment purchases include a new patrol car and 4 new vehicles. Only one vehicle is an addition to the vehicle fleet (an electric vehicle for facilities maintenance), the rest are replacements of current vehicles. Non-vehicle equipment includes a second vehicle service lift and a new air compressor for the Town Shop and 3 fixed post speed alert signs.
- There is only one carry-over project from 2016 and that is the Dirt Jump Park.
- Park capital projects include finishing the Dirt Jump/Bike Park and architectural/engineering work for the hockey locker rooms. Work on the Town Park Playground relative to the Center for the Arts expansion is included in the Sales Tax Fund budget.
- Major capital projects include the 4-way transit stop & bathrooms, Cypress Foothills annexation land purchase and wayfinding signage
- There are several major building maintenance projects/upgrades planned including tuck pointing the Old Rock Library, windows/foundation repair/roof snow shed for Town Hall, and upgrading the Depot bathrooms

TOWN OF CRESTED BUTTE					
2017 BUDGET					
GENERAL CAPITAL	2015	2016	2016	2017	
	ACTUAL	BUDGET	PROJECTED	BUDGET	
<b>OPEN SPACE:</b>					
Revenue:					
TRANSFER TAX-OPEN SPACE	692,514	500,000	575,000	550,000	
GRANT REVENUE/OTHER	1,200	1,200	1,200	1,200	
DEBT PROCEEDS				2,110,000	
CONTRIBUTION FROM RESERVE-OPEN SPACE		521,800		508,914	
Total Open Space Revenue	693,714	1,023,000	576,200	3,170,114	
Expenses:					
OPEN SPACE TRUST	725,030	1,000,000		1,000,000	
OPEN SPACE MAINT/ADMIN	2,730	23,000	10,000	20,114	
MT EMMONS PROJECT				2,110,000	
Total Open Space Expenses	727,760	1,023,000	10,000	3,130,114	
<b>CAPITAL:</b>					
Revenue					
SALES TAX-CAPITAL	94,248	94,680	96,076	0	
USE TAX-AUTOMOBILE	58,168	40,000	58,000	58,000	
USE TAX-BLDG MATERIAL	209,247	90,000	100,000	100,000	
TRANSFER TAX-GEN CAP	692,519	500,000	575,000	550,000	
INTEREST INCOME	1,646	2,000	3,500	3,500	
DEBT/LEASE PROCEEDS		265,000	169,750		
CONTRIBUTION RESERVE-DEPOT	0	113,997	37,124		
CONTR. SALES TAX - TRANSPORTATION				100,000	
SALE OF EQUIPMENT	11,975	2,000	13,128		
CEMETERY FEES	7,830	4,000	4,000	4,000	
GRANTS-DEPOT	66,242	207,292	207,292		
GRANTS-OTHER				40,000	
OTHER REVENUE	36,449	16,000	16,000	16,000	
Total Capital Revenue	1,178,324	1,334,969	1,279,870	871,500	

TOWN OF CRESTED BUTTE					
2017 BUDGET					
GENERAL CAPITAL	2015	2016	2016	2017	
	ACTUAL	BUDGET	PROJECTED	BUDGET	
<b>Expenses</b>					
AUDITING	4,650	5,500	5,500	5,500	
USE TAX RETURN	242	25,000	25,000	35,000	
DEBT SERVICE PRINCIPAL	42,124	79,972	79,972	76,140	
DEBT SERVICE INTEREST	4,362	17,358	17,358	3,614	
INSURANCE	23,019	26,620	26,620	29,482	
DAMAGE LIABILITY	785	2,000	2,000	2,000	
MARSHAL CAPITAL EQUIP	40,448	47,000	48,000	56,800	
CAPITAL EQUIPMENT	204,897	362,500	362,500	83,500	
CEMETERY	8,484	15,000	15,000	25,000	
STEPPING STONE-MAINT	1,500	1,500	1,500	1,500	
BUILDING/PROPERTY MAINT	75,572	146,000	166,000	160,800	
308 3RD STREET HEAT SYSTEM	16,778				
308 3RD STREET PUBLIC RESTROOMS	29,198				
MARSHALS BUILDING HEAT SYSTEM		35,000	35,000		
TOWN HALL LOWER LEVEL REST ROOM		50,000	54,000		
WAYFINDING SIGNAGE				75,000	
VERZUH REC PATH EXTENSION	65,974				
TOWN HALL UPGRADES				236,000	
OLD ROCK LIBRARY TUCKPOINTING				50,000	
DEPOT RENOVATION	162,969	211,000	211,000	24,000	
4-WAY TRANSIT/BATHROOMS				400,000	
CYPRESS - LAND PURCHASE				350,000	
EMERGENCY CENTER DESIGN				55,000	
PUBLIC WORKS RETAINING WALL				10,000	
TRAIL KIOSKS	4,228	10,000	10,000	10,000	
OTHER EXPENSES		3,000	3,000	3,000	
Total Capital Expenditures	685,230	1,037,450	1,062,450	1,692,336	
<b>PARKS</b>					
Revenue					
SALES TAX - PARKS		394,500	400,316	408,322	
CONTRIBUTION RESERVE "WHATEVER USA"		206,000	85,000	43,000	***
CONTRIBUTION-TRANSPORTATION FUND	5,000	5,000	5,000	5,000	*
GRANTS/FUNDRAISING	678	0	0	0	
Total Parks Revenue	5,678	605,500	490,316	456,322	
Expenses					
WAGES - FULL TIME	169,161	194,713	186,000	208,657	
WAGES - SEASONAL	73,421	102,163	80,000	117,280	
TRAILS WAGES				4,750	
OVERTIME	10,515	5,000	7,000	8,000	
FICA	19,161	23,094	20,885	25,910	
HEALTH INSURANCE	40,954	56,416	52,500	58,553	
RETIREMENT	11,548	13,638	12,138	15,194	
UNEMPLOYMENT INSURANCE	748	871	871	1,002	
WORKERS COMPENSATION INSURANCE	10,016	13,119	11,000	13,119	
PARK MAINT SUPPLIES	41,432	45,000	45,000	45,000	
PORTABLE TOILETS	6,245	6,000	6,000	7,000	
TREE PROJECT		2,500	2,500	2,500	
FLOWERS & SHRUBS	7,275	8,000	8,050	10,000	
DOGGIE DOO PROJECT	2,472	2,500	4,500	2,500	

TOWN OF CRESTED BUTTE					
2017 BUDGET					
GENERAL CAPITAL	2015	2016	2016	2017	
	ACTUAL	BUDGET	PROJECTED	BUDGET	
WEED MANAGEMENT		3,000	3,900	3,000	
PARK CAPITAL EQUIPMENT	135,197	63,226	63,226	97,000	
PARK PROJECTS	76,498	15,000	15,000		
ELK AVE HOLIDAY LIGHTS	3,365	3,500	3,500	3,500	
TENNIS COURTS RENOVATION	80,852		134		
BIG MINE PARK		206,000	85,000	43,000	
TENNIS COURTS SIDEWALK		27,000	28,263		
DIRT JUMP/BIKE PARK		40,000	20,032	15,500	
AVALANCHE PARK - PLANNING		15,000	15,000		
Total Park Capital Expenses	688,860	845,740	670,499	681,465	
REVENUE OVER(UNDER) EXPENSES	-190,088	57,279	37,237	-1,045,978	
FUND BALANCES:					
GENERAL CAPITAL	3,142,504	2,807,928	3,301,865	2,298,887	
DEPOT RENOVATION	37,124	0	0	0	
BUILDING MAINTENANCE FUND	141,799	141,799	121,799	121,799	
HEATING SYSTEM REPAIR FUND	251,211	216,211	216,211	216,211	
WHATEVER USA (BIG MINE)	300,000	94,000	215,000	172,000	
OPEN SPACE FUND:					
OPEN SPACE TRUST	261,534		827,734	338,820	
CONSERVATION EASEMENT STEWARDSHIP	160,000	160,000	160,000	180,000	
*Contribution from Transportation Fund is for snow removal at the bus stops					
***Contribution Reserve "Whatever USA" is using part of the \$300,000 given in 2014 for Big Mine Projects					

Equipment/Projects 2017	
<b>Marshals Capital Equipment:</b>	
Patrol Car	56,800
<b>Capital Equipment:</b>	
Administration Vehicle (hybrid)	36,000
Facilities Vehicle (electric vehicle)	27,000
Fixed post speed alert signs (3)	9,000
Service lift (town shop)	6,500
Air Compressor (town shop)	5,000
Subtotal	83,500
<b>Park Capital Equipment:</b>	
1 Ton Dump Truck	52,000
Bike Racks/Benches/Bleachers	5,000
Pickup Truck	40,000
Subtotal	97,000
<b>Capital Projects:</b>	
<u>Town Hall Upgrades:</u>	
Windows	95,000
Foundation Repair	90,000
Roof -- snow fence	35,000
Security	16,000
Subtotal	236,000
Depot Renovations	24,000
Trail Kiosks	10,000
Bike Park/Dirt Jump Project	15,500
Big Mine Park (architect/engineer)	43,000
Old Rock Library Tuckpointing	50,000
4-way transit stop/bathrooms	400,000
Cypress -- land purchase	350,000
Public Works Retaining Wall	10,000
Cemetery -- Jokerville Mine Memorial	15,000
Wayfinding Signage	75,000
Emergency Center Design	55,000
Total Capital Requests:	1,283,500

TOWN OF CRESTED BUTTE						
CAPITAL FUND 5 YEAR PLAN	Projected					
	2016	2017	2018	2019	2020	2021
<b>GENERAL CAPITAL BREAKOUT:</b>						
REVENUES						
TRANSFER TAX/GEN CAP	575,000	550,000	500,000	525,000	525,000	525,000
USE TAX	158,000	158,000	150,000	175,000	175,000	175,000
INTEREST	3,500	3,500	7,500	7,500	10,000	10,000
CEMETERY FEES	4,000	4,000	4,000	4,000	4,000	4,000
OTHER REVENUE	29,128	16,000	15,000	20,000	20,000	20,000
GRANTS/Fundraising	207,292	40,000				
SALES TAX	96,076	0	0	0	0	0
DEBT/LEASE PROCEEDS	169,750					160,000
CONTR. RESERVE - DEPOT	37,124					
CONTR. TRANSPORTATION - BUS STOP		100,000				
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TOTAL REVENUES	1,279,870	871,500	676,500	731,500	734,000	894,000
FIXED EXPENDITURES						
PROPERTY/CASUALTY INS	28,620	31,482	34,630	38,093	41,903	46,093
AUDIT	5,500	5,500	6,000	6,500	7,000	7,000
USE TAX RETURNS	25,000	35,000	35,000	40,000	40,000	50,000
BUILDING/PROP MAINT	166,000	160,800	100,000	100,000	75,000	75,000
CEMETERY	15,000	10,000	7,500	7,500	7,500	7,500
STEPPING STONES MAINTENANCE	1,500	1,500	1,500	1,500	1,500	1,500
OTHER	3,000	3,000	4,000	4,000	4,000	4,000
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TOTAL FIXED GENERAL CAPITAL EXPENSES	244,620	247,282	188,630	197,593	176,903	191,093
CAPITAL EQUIPMENT PURCHASES	410,500	140,300	62,030	122,233	322,965	160,000
CAPITAL LEASE PAYMENTS	97,330	79,754	127,900	119,000	44,000	
CAPITAL PROJECTS	310,000	1,225,000	100,000	0	0	0
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TOTAL CAPITAL PURCHASES	817,830	1,445,054	289,930	241,233	366,965	160,000
TOTAL CAPITAL EXPENSES	1,062,450	1,692,336	478,560	438,826	543,868	351,093
NET GENERAL CAPITAL REVENUE(EXPENSES)	217,420	(820,836)	197,940	292,674	190,132	542,907

TOWN OF CRESTED BUTTE						
CAPITAL FUND 5 YEAR PLAN	Projected					
	2016	2017	2018	2019	2020	2021
<b>PARKS/TRAILS BREAKOUT:</b>						
REVENUE						
SALES TAX - PARKS	400,316	408,322	420,572	433,189	446,184	459,570
From Reserve - Whatever USA	85,000	43,000				
Contribution-Transportation Fund	5,000	5,000				
Grants			47,000	395,000		350,000
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TOTAL REVENUES	490,316	456,322	467,572	828,189	446,184	809,570
FIXED EXPENDITURES						
PARK MAINT LABOR	273,000	338,687	352,234	366,324	380,977	396,216
EMPLOYEE TAXES/BENEFITS	97,394	113,778	124,018	135,180	147,346	160,607
PARKS MAINT SUPPLIES	45,000	45,000	45,000	45,000	45,000	45,000
PORTABLE TOILETS	6,000	7,000	7,000	7,000	7,000	7,000
FLOWERS/SHRUBS	8,050	10,000	10,000	10,000	10,000	10,000
TREE PROJECTS	2,500	2,500	2,500	2,500	2,500	2,500
DOGGIE DOO PROJECT	4,500	2,500	2,500	2,500	2,500	2,500
WEED MANAGEMENT	3,900	3,000	3,000	3,000	3,000	3,000
HOLIDAY DECORATIONS	3,500	3,500	3,500	4,000	4,000	4,000
TOTAL FIXED EXPENSES	443,844	525,965	549,753	575,504	602,323	630,823
CAPITAL EQUIPMENT PURCHASES	63,226	97,000	129,000	89,000	123,000	69,000
CAPITAL PROJECTS	163,429	58,500	497,000	585,000	75,000	544,000
TOTAL CAPITAL PURCHASES	226,655	155,500	626,000	674,000	198,000	613,000
TOTAL CAPITAL EXPENSES PARKS/TRAILS	670,499	681,465	1,175,753	1,249,504	800,323	1,243,823
NET PARKS/TRAILS REVENUE(EXPENSE)	(180,183)	(225,143)	(708,181)	(421,315)	(354,138)	(434,253)
NET FUND BALANCE	3,301,865	2,298,886	1,788,645	1,660,004	1,495,998	1,604,653
Whatever USA for Big Mine	215,000	172,000				
Other Unscheduled Project Requests	4,370,000					

	2016	2017	2018	2019	2020	2021			
<b>General Capital:</b>	<b>Budget</b>								
<b>Equipment:</b>									
Marshal Dept Patrol Car	\$ 48,000	\$ 56,800	\$ 62,030	\$ 67,233	\$72,965				
Manager Vehicle	\$ 33,000								
Administration Vehicle (hybrid)		\$ 36,000			-				
PW Director Vehicle	\$ 33,000								
Facilities Vehicle (Electric vehicle)		\$ 27,000							
Dump Truck						\$ 160,000			
Loader 950G	\$ 265,000				\$250,000				
Trailer	\$ 25,000								
Vehicle Diagnostic Scanner	\$ 6,500								
Fixed post speed alert signs (3)		\$ 9,000							
Service Lift		\$ 6,500							
Air Compressor - shop		\$ 5,000							
Skid Steer (50/50 Parks & PW)				\$ 55,000					
<b>Total Equipment:</b>	<b>\$ 410,500</b>	<b>\$ 140,300</b>	<b>\$ 62,030</b>	<b>\$ 122,233</b>	<b>\$ 322,965</b>	<b>\$ 160,000</b>			
<b>Projects:</b>									
Depot Renovation	\$ 211,000	\$ 24,000							
4-way transit stop/bathrooms		\$ 400,000							
Old Rock Library Tuck Pointing		\$ 50,000							
Town Hall Bathrooms-gym level	\$ 54,000								
Marshals Building Heat Replacement	\$ 35,000								
Trail Kiosks	\$ 10,000	\$ 10,000							
Annexation-land purchase		\$ 350,000							
Fencing PW yards			\$ 50,000						
Public Works Retaining Wall		\$ 10,000	\$ 50,000						
Cemetery - Jokerville Mine Memorial		\$ 15,000							
Wayfinding Signage		\$ 75,000							
Town Hall - Foundation Repair		\$ 90,000							
Town Hall Roof - Snow fencing		\$ 35,000							
Town Hall Windows		\$ 95,000							
Town Hall Security		\$ 16,000							
Emergency Center Design		\$ 55,000							
Arts Center Expansion									
<b>Total Projects:</b>	<b>\$ 310,000</b>	<b>\$ 1,225,000</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>			
<b>Total General Capital Requests:</b>	<b>\$ 720,500</b>	<b>\$ 1,365,300</b>	<b>\$ 162,030</b>	<b>\$ 122,233</b>	<b>\$ 322,965</b>	<b>\$ 160,000</b>			

	2016	2017	2018	2019	2020	2021			
<b>Parks/Trails Capital:</b>									
<b>Parks Equipment:</b>									
Z Turn Mower	\$ 13,226								
Ice Resurfacers & hot water heater									
Flower MiniVan (Electric Vehicle)	\$ 25,000				\$ 29,000				
Skid Steer					\$ 60,000				
1 Ton Dump Truck		\$ 52,000							
Electric Vehicle	\$ 20,000		\$ 28,000		\$ 29,000	\$ 29,000			
Chemical Sprayer			\$ 25,000						
Irrigation Smart Clock			\$ 30,000						
Man Lift						\$ 40,000			
Bike Racks/Benches/Bleachers	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000				
4X4 Pickup		\$ 40,000	\$ 41,000	\$ 84,000					
<b>Total Parks Equipment</b>	<b>\$ 63,226</b>	<b>\$ 97,000</b>	<b>\$ 129,000</b>	<b>\$ 89,000</b>	<b>\$ 123,000</b>	<b>\$ 69,000</b>			
<b>Parks/Trails Projects:</b>									
Gothic Field Renovations	\$ 15,000								
8th Street Greenway				\$ 75,000	\$ 75,000				
Gothic Field Raw Water Irrigation			\$ 70,000						
Henderson Park Remodel				\$ 60,000					
Big Mine Park Utilities	\$ 85,000								
Big Mine Hockey/Nordic Expansions		\$ 43,000	\$ 387,000						
Big Mine Skatepark/Sled Hill						\$ 544,000			
Tennis Court Sidewalks	\$ 28,397								
Dirt Jump Park	\$ 20,032	\$ 15,500							
Avalanche Park Campground	\$ 15,000		\$ 15,000	\$ 450,000					
CB to Carbondale Trail			\$ 25,000						
<b>Total Parks/Trails Projects:</b>	<b>\$ 163,429</b>	<b>\$ 58,500</b>	<b>\$ 497,000</b>	<b>\$ 585,000</b>	<b>\$ 75,000</b>	<b>\$ 544,000</b>			
<b>Total Parks/Trails Capital Requests</b>	<b>\$ 226,655</b>	<b>\$ 155,500</b>	<b>\$ 626,000</b>	<b>\$ 674,000</b>	<b>\$ 198,000</b>	<b>\$ 613,000</b>			

	2016	2017	2018	2019	2020	2021			
<b>OTHER UNSCHEDULED PROJECTS:</b>									
Emergency Center	\$ 300,000								
Rehab Fire Hall	\$ 200,000								
Gothic Field Bathrooms	\$ 75,000								
Park Sand Replacement	\$ 5,000								
Big Mine Hockey Warming House	\$ 1,400,000								
Big Mine Zamboni Shed & Refrigeration	\$ 1,400,000								
Big Mine Park Improvements	\$ 850,000								
Tommy V Bathroom Solar Panels	\$ 20,000								
Tommy V Parking Paving	\$ 20,000								
Underground entrance electric line	\$ 100,000								
<b>Total Other Project Requests</b>	<b>\$ 4,370,000</b>								

**CONSERVATION TRUST FUND  
2017 BUDGET**

The purpose of the Conservation Trust Fund is receipt of lottery proceeds from both the State of Colorado and Gunnison County Metropolitan Recreation District. The State of Colorado has set very strict guidelines on the segregation of funds and how the funds may be expended. The Town of Crested Butte has used this money as matching money for grants on park capital projects such as Rainbow Park, Big Mine Park and most recently the Tennis Court Project. There are no expenditures from this fund planned for 2017 in an effort to allow the fund balance to accumulate and use it for larger projects such as Big Mine Park, Town Park and Henderson Park improvements.

TOWN OF CRESTED BUTTE				
2017 BUDGET REQUEST				
CONSERVATION TRUST FUND	2015	2016	2016	2017
	ACTUALS	BUDGET	PROJECTED	BUDGET
STATE LOTTERY PROCEEDS	7,293	8,000	8,000	8,100
INTEREST INCOME	16	15	15	20
GUNN CNTY REC DIST	3,641	3,700	17,095	3,700
CONTRIBUTION FROM RESERVE				
TOTAL REVENUE	10,950	11,715	25,110	11,820
EXPENSES				
PARK MAINTENANCE		0	0	0
CAPITAL-PROJECT	1,100	0	13,469	0
TOTAL EXPENSES	1,100	0	13,469	0
EXCESS REVENUE OVER(UNDER) EXPENSES	9,850	11,715	11,641	11,820
FUND BALANCE	16,799	28,514	28,440	40,260

## **SALES TAX FUND 2017 BUDGET**

The purpose of the Sales Tax Fund is for the collection and distribution of the Town's sales tax. The main sources of revenue are the 4.5% Town sales tax and the share back of one-half of the County's 1% sales tax on sales within the Town of Crested Butte. Of the 4.5% Town sales tax, 0.5% is dedicated for parks, recreation and trails, 1% for transportation and the remaining 3% is for the needs of General Fund or other Town funds as needed. Expenses of the Sales Tax Fund are distributions to the General Fund, Capital Fund and Transportation Fund.

The Transportation Fund is housed within the Sales Tax Fund. It receives a 1% Town sales tax. The Town pays the Mountain Express 95% of the revenue from the 1% sales tax, with the remaining 5% to go towards other transportation services such as bus stops, transportation planning, RTA contributions and Late Night Taxi Service.

The required Amendment 1 ("TABOR") Emergency Reserve is kept within the Sales Tax Fund. The Emergency Reserve requirement is 3% of overall expenditures with some exclusions such as enterprise fund and state grant funds. Expenditures out of this reserve are very restricted under TABOR.

The Interest Fund balance is an accumulation of interest earnings and excess revenue over time. The Council has reserved \$500,000 of this balance for the Center for the Arts building project.

### *Revenue:*

Sales tax revenue for 2017 is budgeted at 2% above the projected revenue for 2016 and 16% above 2015 actual collections.

### *Expenditures:*

Distribution to the General Fund is capped at 75% of Town 4% Sales Tax collections. Each year the distribution is based on the projected needs of the General Fund and any remaining amount is distributed to the Capital Fund, Affordable Housing Fund, Street Fund or Sewer/Water Fund as needed. The distribution percentage for 2017 has been increased from 73% to 75%.

The \$100,000 Bus Stop Upgrade line item is for of a new transit stop and bathrooms at the current 4-way location. The estimated cost of the project is \$400,000 with the remaining funds coming out of the General Capital Fund.

The \$435,931 Center for the Arts Expansion is for expenses of the proposed expansion project. Town anticipates incurring expenses for utilities, tap fees, building plan and pro-forma reviews, playground planning and legal fees for 2017. Council approved a \$1,000,000 total contribution to the project with the maximum of \$500,000 of this in cash. Staff anticipates the remaining portion of cash as well as a large amount of in-kind work being needed in 2018.

TOWN OF CRESTED BUTTE				
2017 BUDGET	2015	2016	2016	2017
SALES TAX FUND	ACTUAL	BUDGET	PROJECTED	BUDGET
INTEREST & PENALTY	15,285	15,000	18,000	15,000
TOWN SALES TAX-MISC	1,781	0		0
TOWN SALES TAX-DIRECT	3,149,856	3,156,007	3,602,845	3,674,902
COUNTY SALES TAXES	362,408	355,765	378,686	382,473
CONTR. RESERVE-TRANSPORTATION	0	14,550	14,550	100,000
CONTR. RESERVE-ARTS CENTER			25,594	435,931
INTEREST INCOME	1,034	1,200	1,200	1,200
TOTAL REVENUE	3,530,364	3,542,522	4,040,875	4,609,506
EXPENSES				
GENERAL FUND DISTRIBUTION	2,100,000	2,628,090	2,700,000	2,832,407
TRANSPORTATION DISTR	748,514	749,552	780,000	775,813
GENERAL CAPTIAL DISTRIBUTION	94,549	94,680	100,000	
GENERAL CAPITAL - PARKS			405,000	408,322
AFFORDABLE HOUSING CONTR.	220,000			
OTHER/BANK FEES	-28	100	1,000	1,000
TRANSPORTATION CHARGES	13,636	19,000	19,000	19,000 *
CONTRIBUTION-RTA	7,500			0
BUS STOP UPGRADES		35,000	35,000	100,000
TRANSPORTATION STUDY	21,186	0	6,000	0
CENTER FOR THE ARTS EXPANSION			25,594	435,931
CAPITAL PURCHASE	261,780			
TOTAL EXPENSES	3,467,137	3,526,422	4,071,594	4,572,474
NET REVENUE	63,227	16,100	-30,719	37,032
FUND BALANCE				
TRANSPORTATION	112,905	98,355	97,941	24,877
INTEREST	228,854	220,054	220,054	225,054
TABOR RESERVE	238,930	218,930	238,930	228,930
CENTER FOR THE ARTS EXPANSIO	500,000	500,000	474,406	38,475
* Breakdown of Transportation Charges:				
Bus Stop Utilities	\$ 1,300			
Bus Stop Maintenance	\$ 3,000			
Bus Stop Snow Removal	\$ 5,000			
Late Night Taxi Contribution	\$ 7,700			
Other Expenses	\$ 2,000			

## **STREET & ALLEY FUND 2017 BUDGET**

The Street & Alley Fund came into existence in 1987 by virtue of a voter approved mill levy for the purpose of providing and maintaining the Town's streets, alleys and right-of-ways. The main source of revenue is property tax. Highway Users Tax from the State is also included in the Street & Alley Fund.

The Parking Fund is included under the Street & Alley Fund and its sole source of income is Parking in Lieu Fees. Parking in Lieu fees are collected on commercial building projects which are unable to comply with the required amount of parking for their business. Expenditures from the Parking Fund are for acquisition of additional parking which includes purchase of land and improvements to land in order to increase available parking. It is the Town's policy to only budget for Parking In Lieu fees when there is a known project coming on board which will be paying the fees.

Beginning with the 2015 budget, Council elected to put a small amount of the Street & Alley mill levy towards future needs as identified in the Transportation Plan. This Transportation Plan reserve is segregated out separately from the regular Street Fund balance.

### *REVENUE:*

The total mill levy available for the Street & Alley Fund is 16 mills. This is adjusted annually to the amount needed taking into consideration current expenditures and the long-range 15 year plan. In the mid 1990's, the Town moved away from issuing debt and to saving up fund balance to do street projects. The 15 year plan helps lay the ground work for this philosophy and the adjusting of the mill levy to accomplish it.

The mill levy for 2017 is set to remain at the same 8.00 mills as in 2016. The amount of the mill levy set aside for the transportation plan needs goes from .500 mills in 2016 to 1.000 mills in 2017 and the amount to the regular street fund drops from 7.500 mills to 7.000 mills to maintain the 8.000 mill levy.

### *EXPENDITURES:*

Personnel costs are based on 50% of the Public Works crew with the amount split 60/40 between snow removal and street maintenance. The remaining 50% of the Public Works crew personnel cost goes into the General Fund. 2017 wages have a projected 4% increase.

Paving Projects for 2017 include the mill down and full repaving (Full Depth Recycling or "FDR") for the streets marked in purple on the accompanying map, increasing the size and paving of the 4-way parking lot, paving of the public lot by the fire hall and work on the 412 3rd Street lot.

The increase in engineering is for paving projects. The 2016 budget anticipated the engineering work to be done on the 4-way lot project, however, staff does not believe this will be accomplished by year end and is budgeting for it as a carry-over in 2017.

TOWN OF CRESTED BUTTE				
2017 BUDGET				
STREET & ALLEY	2015	2016	2016	2017
	ACTUAL	BUDGET	PROJECTED	BUDGET
<b>REVENUE:</b>				
TAX FROM MILL LEVY-Street	670,329	655,060	655,060	606,198
TAX FROM MILL LEVY-Transportation		43,671	43,671	86,600
INTEREST & PENALTIES	1,778	2,000	1,500	1,500
OTHER REVENUE	2,100	3,000	2,000	2,000
PARKING IN LIEU	320,819		13,000	
HIGHWAY USERS TAX	50,270	47,829	50,552	52,865
INTEREST INCOME	860	1,200	2,000	2,500
<b>TOTAL REVENUE</b>	<b>1,046,156</b>	<b>752,760</b>	<b>767,783</b>	<b>751,663</b>
<b>EXPENSES:</b>				
SNOW REMOVAL-LABOR	69,163	90,883	90,883	93,000
R&M STREETS-LABOR	83,969	58,922	58,922	60,333
SNOW REMOVAL-SEASONAL LABOR	9,438	20,000	20,000	20,000
FICA	12,302	12,990	12,990	13,260
HEALTH INSURANCE	40,383	30,851	30,851	32,039
RETIREMENT	13,177	13,275	13,275	14,197
UNEMPLOYMENT INSURANCE	16	509	509	520
WORKMANS COMP INSURANCE	7,816	9,680	7,000	7,700
R&M STREETS-SUPPLIES	19,579	35,000	32,000	35,000
SIDEWALK REPAIR/MAINT	1,297	20,000	20,000	20,000
WEED SPRAY-RIGHT OF WAY	1,800	2,800	2,800	3,000
PARKING LOTS	2,191	2,000	2,000	2,000
ENGINEERING	9,640	10,000	5,000	25,000
PAVING PROJECT	125,925	132,000	132,000	771,000
STORM WATER PROJECT	10,186	0	0	30,000
SPILL RESPONSE	0	1,500	1,500	1,500
FUEL	16,151	40,000	18,000	25,000
R&M VEHICLES	18,385	20,000	30,000	40,000
SNOW REMOVAL-SUPPLIES/CONTRACT	15,318	35,000	35,000	40,000
STREET SIGNS	2,989	3,000	3,000	4,000
STREET LIGHTS	690		2,000	2,500
DAMAGE LIABILITY	0	5,000	5,000	5,000
TREASURER FEES	16,790	24,456	24,456	24,248
CAPITAL EQUIPMENT	24,998	22,000	24,202	0
OTHER EXPENSES	1,398	3,000	10,000	4,000
<b>TOTAL EXPENSES</b>	<b>503,601</b>	<b>592,867</b>	<b>581,388</b>	<b>1,273,297</b>
<b>EXCESS REVENUE OVER(UNDER) EXPENSES</b>	<b>542,555</b>	<b>159,893</b>	<b>186,395</b>	<b>(521,634)</b>
<b>FUND BALANCE</b>	<b>1,734,761</b>	<b>1,896,654</b>	<b>1,910,156</b>	<b>1,303,922</b>
SNOW REMOVAL CONTINGENCY	100,000	100,000	100,000	100,000
PARKING IN LIEU FUND BALANCE	1,338	(662)	12,338	10,338
DESIGNATED FOR TRANSPORTATION PLAN	236,681	278,637	280,326	366,926
<b>2017 Project/Capital Detail:</b>				
<b>Paving Projects:</b>				
Full Depth Recycle - streets marked in purple on map	\$455,000			
Pave & increase size of 4-way lot	\$225,000			
Pave parking lot - fire hall	\$45,000			
Other Parking paving: (412 3rd St & 3rd Street right of ways)	\$46,000			



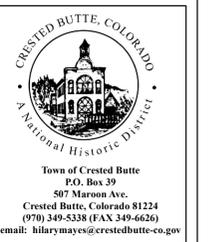
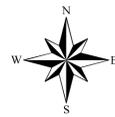
**2017 Paving Projects  
Town of Crested Butte, Colorado**

FDR = 130,183 sq ft (14, 465 sq yds)

3" Asphalt = 48,103 sq ft (5,345 sq yds)

Blocks

Rivers





**48,103 sq ft  
(5,345 sq yds)**

SIXTH STREET

ELK AVENUE

**4-Way Parking Lot - Paving Project**

Parcel Boundaries

Area to be paved = 48,103 square feet





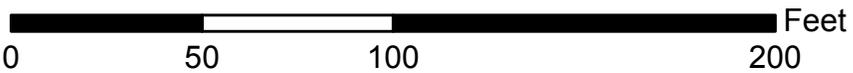
MAROON AVENUE

THIRD STREET

11,664 sq ft  
(1,296 sq yds)

### Fire Hall Parking Lot - Paving Project

Area to be paved = 11,664 square feet



TOWN OF CRESTED BUTTE							
Street & Alley Fund 15 Year Plan							
Transportation Plan Utilizing Grant Funds							
	Projected						
Revenue	2016	2017	2018	2019	2020	2021	2022
Property Tax-Street	655,060	606,198	668,983	671,250	691,388	696,375	717,266
Property Tax-Transportation	43,671	86,600	89,198	89,500	92,185	92,850	95,636
Interest & Penalties	1,500	1,500	1,300	1,300	1,300	1,300	1,400
Interest Income	2,000	2,500	5,000	5,000	10,000	10,000	5,000
Highway Users Tax	50,552	52,865	53,365	53,865	54,365	54,865	55,365
Other Rev/Contributions	2,000	2,000	4,000	4,000	5,000	5,000	5,000
Total Revenue	754,783	751,663	821,846	824,915	854,238	860,390	879,667
Payroll Obligations	64,625	67,716	79,102	83,057	87,210	91,570	96,149
Repair & Maint. Streets	90,922	95,333	118,146	122,872	127,787	132,899	138,214
Snow Removal	145,883	153,000	173,120	180,045	187,247	194,736	202,526
Fuel	18,000	25,000	25,750	26,523	27,318	28,138	28,982
R&M Vehicle	30,000	40,000	18,000	18,000	18,000	18,000	20,000
Paving Projects	132,000	771,000	85,000	85,000	85,000	85,000	1,000,000
Engineering	5,000	25,000	5,000	5,000	5,000	50,000	20,000
Sidewalk Repair & Maint	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Storm Water Projects		30,000		30,000		30,000	
Treasurers Fees	24,456	24,248	23,414	23,494	24,199	24,373	25,104
Street Signs/Other Expenses	24,300	20,000	18,000	18,000	18,000	18,000	18,000
Blower/Sweeper/Plow Blade	24,202			150,000			
Total Expenditures	579,388	1,271,297	565,533	761,990	599,760	692,716	1,568,975
AVAILABLE FUND BALANCE	1,910,156	1,303,922	1,471,038	1,444,463	1,606,755	1,681,579	896,635
ASSESSED VALUE FOR TAXES	86,599,760	89,197,753	89,500,000	92,185,000	92,850,000	95,635,500	95,650,000
MILL LEVY	7.500	7.000	7.500	7.500	7.500	7.500	7.500
Transportation Plan Mill	0.500	1.000	1.000	1.000	1.000	1.000	1.000
Transportation Plan Revenue	43,645	86,600	89,198	89,500	92,185	92,850	95,636
Fund Balance - Trans. Plan	280,326	366,926	456,124	545,624	387,809	480,659	76,294
Red Lady/135/7th					250,000		500,000
3% growth reassessment years							

TOWN OF CRESTED BUTTE								
Street & Alley Fund 15 Year								
Transportation Plan Utilizin								
<u>Revenue</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>
Property Tax-Street	717,375	788,156	886,725	913,327	913,500	931,770	931,950	959,909
Property Tax-Transportation	95,650	98,520	98,525	101,481	101,500	103,530	103,550	106,657
Interest & Penalties	1,400	1,400	1,400	1,500	1,500	1,500	1,500	1,500
Interest Income	5,000	10,000	12,000	15,000	1,000	5,000	8,000	8,000
Highway Users Tax	55,865	56,365	56,865	57,365	57,865	58,365	58,865	59,365
Other Rev/Contributions	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Total Revenue	880,290	959,441	1,060,515	1,093,673	1,080,365	1,105,165	1,108,865	1,140,430
Payroll Obligations	100,956	106,004	111,304	116,869	122,713	128,848	135,291	142,055
Repair & Maint. Streets	143,743	149,493	155,472	161,691	168,159	174,885	181,881	189,156
Snow Removal	210,627	219,052	227,814	236,927	246,404	256,260	266,510	277,171
Fuel	29,851	30,747	31,669	32,619	33,598	34,606	35,644	36,713
R&M Vehicle	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Paving Projects	85,000	85,000	85,000	85,000	1,100,000	85,000	85,000	85,000
Engineering	7,500	7,500	7,500	60,000	20,000	10,000	10,000	10,000
Sidewalk Repair & Maint	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Storm Water Projects	35,000		35,000		35,000	35,000		
Treasurers Fees	25,108	27,585	31,035	31,966	31,973	32,612	32,618	33,597
Street Signs/Other Expenses	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000
Blower/Sweeper/Plow Blade	225,000	220,000						
Total Expenditures	925,786	908,381	747,795	788,073	1,820,846	820,212	809,944	836,692
AVAILABLE FUND BALANCE	755,489	708,029	922,224	1,126,342	284,361	465,785	661,156	858,237
ASSESSED VALUE FOR TAXES	98,519,500	98,525,000	101,480,750	101,500,000	103,530,000	103,550,000	106,656,500	106,700,000
MILL LEVY	7.500	8.000	9.000	9.000	9.000	9.000	9.000	9.000
Transportation Plan Mill	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
Transportation Plan Revenue	95,650	98,520	98,525	101,481	101,500	103,530	103,550	106,657
Fund Balance - Trans. Plan	171,944	270,464	368,989	470,469	571,969	675,499	779,049	885,706
Red Lady/135/7th								
3% growth reassessment years								

## **AFFORDABLE HOUSING FUND 2017 BUDGET**

The purpose of the Affordable Housing Fund is for the advancement of lower priced housing stock in Crested Butte. Over the years, the gap between worker's wages in the Crested Butte area and the price of housing has significantly widened. The Town of Crested Butte has been active on many fronts in an effort to help ease this issue.

### **2017 Budget**

#### *Revenue:*

The main source of revenue is the housing payment in lieu fees. These fees are collected on both residential and commercial building projects. Fees for 2017 are projected to be similar to the anticipated 2016 collections.

The 2017 budget anticipates the sale of 4 lots in blocks 79 & 80, Paradise Park subdivision. No revenue is projected for the transfer of three lots to the GVRHA for the facilitation of the construction of seven for-sale units in the coming year.

#### *Expenditures:*

Line items with significant increases:

- Affordable Housing Taps – (this is the 2/3 difference between a deed restricted tap-in fee and a regular tap-in fee) – 2017 anticipates up to 20 taps; 2 ADU's, 4 Block 79/80, 7 GHRHA project, 1 Town build, 6 ROAH units for 6<sup>th</sup> Street Station project
- Housing Authority – Town's share of GVRHA cost, up due to wage increase of the Executive Director and additional time spent in Crested Butte
- Space to Create – Applications for this project are due in January. The grant could provide several million dollars to facilitate this build. Funds budgeted for 2017 are for design and financing services. If selected additional funds may be needed to facilitate the project dependent on required matching funds.
- Town Rental Build – This is the project being done in conjunction with the school district and the high school engineering class. This unit is anticipated to break ground this summer and become a Town employee rental upon completion.
- GVRHA Build- \$25,000 to assist with building designs and donations of 3 lots in Blocks 79 & 80

TOWN OF CRESTED BUTTE				
2017 BUDGET				
AFFORDABLE HOUSING	2015	2016	2016	2017
	ACTUAL	BUDGET	PROJECTED	BUDGET
REVENUES:				
AFFORDABLE HOUSING PMT IN LIEU	212,412	130,000	60,000	60,000
DUPLEX/RANCH HOUSE-RENTS	32,893	35,280	35,280	35,280
RED LADY ESTATE RENT	5,675	5,220	5,220	5,220
PARADISE PARK LOT SALES		340,000	195,000	190,000
PARADISE PARK - UNIT SALES	137,307	0		
INTEREST INCOME	154	100	100	100
OTHER/GRANTS	712,500	0	3,088	
CONTRIBUTION FROM RESERVE		75,200		
TOTAL REVENUE	1,100,941	585,800	298,688	290,600
EXPENSES:				
TEMPORARY HELP	798			
LEGAL FEES	(3,000)	30,000	20,000	10,000
AUDITING	750	1,000	750	1,000
INSURANCE	3,694	4,000	4,000	4,000
AFFORDABLE HOUSING TAPS	385,058	128,500	58,334	233,340
TRAVEL & EDUCATION	1,691	1,500	1,500	1,500
UTILITIES	2,474	3,800	3,800	3,800
HOUSING AUTHORITY	30,000	48,000	48,000	55,000
HOUSING PROJECT BUILD/GVRHA		125,000	25,000	25,000
TOWN RENTAL BUILD				130,000
SPACE TO CREATE	0	25,000	10,000	15,000
BLOCK 79/80 INFRASTRUCTURE	361,774	155,000	230,000	
HOUSING MAINTENANCE	10,684	48,000	35,000	15,000
NEEDS ASSESSMENT		16,000	13,000	
OTHER EXPENSES	677	0	1,500	
TOTAL EXPENSES	794,600	585,800	450,884	493,640
REVENUE OVER(UNDER) EXPENSES	306,341	0	(152,196)	(203,040)
FUND BALANCE	452,687	377,487	300,491	97,451

Town of Crested Butte  
Debt & Lease Schedule

DEBT TYPE	ISSUE DATE	MATURITY DATE	ORIGINAL PRINCIPAL	AMOUNT OUTSTANDING 12/31/16	PRINCIPAL DUE 2017	INTEREST DUE 2017	FUND
<b>General Obligation:</b>							
No Issues outstanding							
<b>Revenue Bonds:</b>							
CWRPDA-Clarifier loan	2010	2030	1,900,000	1,103,564	69,039	21,728	Water & Sewer
CWRPDA-Water Tank	2012	2032	400,000	328,971	18,300	6,489	Water & Sewer
<b>Capital Leases:</b>							
Community Banks Manager's Residence	2007	2017	150,000	14,042	14,042	356	General Fund
GE Capital Dump Truck	2014	2018	131,200	43,211	34,400	1,187	Capital Fund
HP Financial Desktop Computers	2014	2018	40,933	15,933	10,524	441	General Fund
NBH Bank 2016 Loader	2016	2020	170,000	138,703	41,738	2,425	Capital Fund
<b>2017 Anticipated Debt:</b>							
CWRPDA Loan - Wastewater Plant			2,300,000				
RETT Bond -- Mt. Emmons Project			2,155,000				