

## Staff Report

October 13, 2014

**To:** Mayor and Town Council  
**Thru:** Todd Crossett, Town Manager  
**From:** Lois Rozman, Finance Director  
**Subject:** **Wednesday, October 15, 2014 Work Session on 2015 Budget**  
**Work Session begins at 5:00p.m.**

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Attached are the following items for the October 15 budget work session (in the order in which we will address them):

1. Organizational Chart
2. Financial Policy
3. Long-term debt schedule
4. Revenue Flow Chart
5. Sales Tax Fund – 2015 proposed budget
6. Water & Wastewater Fund – 2015 proposed budget
7. Water & Wastewater 10 year plan
8. General Fund – 2015 proposed budget

Financial Policy: No proposed changes

Long-term Debt Schedule: No new debt or capital leases are proposed for 2015.

Revenue Flow Chart: The chart gives an overview of the different funds of the Town and where revenue comes from. This is review and reminder of where our funding comes from as well as restrictions on it.

Sales Tax Fund:

- Projected 2014 sales tax collection is \$2,651,000
- Proposed 2015 budgeted sales tax collection is \$2,664,000 which represents ½% increase from 2014 estimation. 2014 estimation is 13% above 2013 actual collections.
- 25% of sales tax goes to the transportation fund, of which 95% goes to the Mountain Express
- The remaining 75% of sales tax is split 73% to General Fund and 2% to Capital Fund
- The transportation study started in 2014 will not be complete by the end of the year. We anticipate carrying over \$20,000 of the \$70,000 total cost into 2015.

Water & Wastewater Fund:

- Current proposed budget anticipates 30 taps paid in full (1/3 by developer & 2/3 by Town) for the Anthracite Place affordable rental unit project. Final budget may be adjusted after the Affordable Housing Fund is discussed.
- Sewer monthly service fee increases from \$32 per EQR per month to \$33 per EQR per month. This is a 3.1% increase and equates to a revenue increase of approximately \$18,500 annually. Sewer service rates from around the area:
  - City of Gunnison \$22.57
  - CB South \$33.50
  - Mt. Crested Butte \$36.15
  - East River (Skyland) \$37.41
- Water monthly service fee to remain at \$27.00 per EQR per month for up to 8,000 gallons. The tiered rates for usage above the 8,000 gallons per EQR base rate is suggested to increase as follows:

# Gallons over base allotment	From	To
▪ 1 to 5,000 over base	\$2.85/1,000	\$3.00/1,000
▪ 5,001 to 10,000 over base	\$3.00/1,000	\$3.25/1,000
▪ 10,001 to 15,000 over base	\$3.25/1,000	\$3.50/1,000
▪ 15,001 to 20,000 over base	\$3.50/1,000	\$3.75/1,000
▪ 20,001 to 25,000 over base	\$4.00/1,000	\$4.25/1,000
▪ 25,001 + over base	\$4.50/1,000	\$5.00/1,000

- Tap-in fee increases from \$17,000 per EQR to \$17,500 per EQR with the breakdown between water and sewer as \$8,000 for water and \$9,500 for Sewer.
  - City of Gunnison \$7,500 (3/4" line)
  - CB South \$10,312.50
  - Mt. Crested Butte \$12,659.88 (for 1875 sq ft)
  - Skyland \$31,986
- Changes in expense lines of note are:
  - Water Dept:
    - Operating Supplies line item increased
    - Wage line item has gone up – discussion under General Fund
  - Wastewater Dept:
    - ATAD – Solids Handling line item is reduced and a new Composting line has been added. The net effect of these two line items is a \$4,000 increase. We believe there may be savings in these two line items, but with composting still in its infancy, we budgeted conservatively.
    - Repair & Maintenance line items have gone up
    - Wage line item has gone up – discussion under General Fund
- Capital Requests for 2015:
  - Carry forward of pickup truck which was to be purchased in 2014. The truck which was planned for purchase, a small more fuel efficient one, has not been available, but will be in 2015 per Town Mechanic and the dealer.
  - Replacement of water filter skid at the water plant. This has been requested but not done for the past few years as we are learning what the actual life of a skid filter is. We have been putting aside reserve funds for skid replacement for the past several years.

- Wastewater plant is requesting engineering for the rebuild of the old clarifier, a comprehensive system performance evaluation to help better determine plant needs and the rehabbing of some sewer manholes. The rehabbing of manholes will be an ongoing item for a few years.
- Capital requests from the solids handling are jet truck rehab (current jet trailer is failing), vehicle storage building (current building is now used for the composting project), and rebuild of the centrifuge. The expenses shown are half of the actual cost as they are shared with Mt. Crested Butte Water & Sanitation District.

General Fund:

- Personnel Changes:
  - Request in General Gov't dept. for a new full time employee for a building maintenance position.
  - Request in the Dyer Shop for an additional full time mechanic position. This position will also be available to public works projects.
  - Request in the Recreation dept. for an intern in each semester (3 total annually)
  - Raises for staff ranging from 2% to 10% based on market survey. The average raise is 5%. Lower percentage raises are going to the employees that are highest in their pay ranges with higher percentage raises going to employees who are at the lowest pay or with equity issues. The market survey was done for each position, with pay ranges made by combining similar pay positions. The Town's pay plan was done by an independent agency in 2009 and updated by staff in 2011, 2013 and again this year.

Other Departmental changes of note:

- General Gov't dept--includes \$68,000 for IT capital, \$15,000 for employee retirement/transition (6 20+ year employees all beginning to look towards retirement), no contribution for Pro Challenge race for 2015 penciled in.
- Legal dept-- \$30,000 for a water attorney to work through the Town's water rights.
- Manager dept--\$5,000 for employee recognition program (new system to give small award to employees who have gone above and beyond), \$6,000 for Town's contribution to the valley wide economic strategic planning initiative
- Finance dept—office supplies increased to replace 13 year old heavy duty printer
- Planning dept--\$20,000 for a GPS base station system (this will be used by multiple depts. for various projects with data housed in the GIS system)
- Building dept--\$11,000 for temporary help during a planned staff maternity leave, \$15,000 for software
- Recreation dept—Significant reduction in expenses (and corresponding program revenues) for Hockey and U14 Soccer programs going to club programs rather than Town run programs, new Summer Camp program anticipated. The Big Mine Planning project anticipated for 2014 will not be fully completed in 2014 and some will need to be carried forward into 2015. At present nothing is shown in 2015 and we will have a better estimation of what will be done and when for the final version of the 2015 budget.
- Use of Fund Balance is for capital and non-ongoing operational expenses.

TOWN OF CRESTED BUTTE  
ORGANIZATIONAL CHART

MAYOR & TOWN COUNCIL

Town Manager

Public Works Director	Community Development & Town Planner	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		Building Inspector	Sales Tax Specialist		Deputy Marshal	Park Supervisor
Water & Sewer Crew		Building/Zoning Admin. Assistant	Admin. Assistant & Reception		Administrative Assistant	Park Maintenance Crew Lead
Public Works Manager						Seasonal Crew
Public Works Crew						
Mechanic						

Town Attorney and Municipal Judge are hired by the Town Council

Town Council Appointees:

Town Manager	Todd Crossett
Town Attorney	John Belkin
Municipal Judge	Ben Eden

Town of Crested Butte  
Department Employees

Public Works Director	Rodney Due
Water Plant Manager	David Jelinek
Sewer Plant Manager	Shea Earley
Distribution/Collection	Mike Carrano
	Eric Treadwell
	Walter Kretowicz
Public Works Manager	Brad Cadwell
Public Works Crew	Ken Wilson
	Steve Hamilton
	Matt Cahir
Mechanic	Kevin McNamara

Town Planner	Michael Yerman
GIS/Mapping	Hilary Mayes (Part-time 20 Hours/week)

Building & Zoning	
Director	Bob Gillie
Historic Preservation	
Building/Zoning	Molly Minneman
Building Inspector	Jerry Long
Building/Zoning	
Assistant	Jessica Earley

Finance & Human	
Resource Director	Lois Rozman
Finance Assistant	Nancy Talley
Sales Tax Specialist	Tina Curvin (Part-time 28 Hours/week)
Reception	Diane Theaker

Town Clerk	Lynelle Stanford
Deputy Town Clerk	Betty Warren

Chief Marshal	Tom Martin
Assistant Chief	Mike Reily
	Joe Dukeman
	Peter Daniels
	Sean Besecker
	James Beda
	Dan Batteiger

Administrative Assistant	Kayce Barnett
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Parks & Rec Director	Janna Hansen
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Recreation Programmer	Lauren Alkire
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Parks Supervisor	Pete Curvin
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Parks Maintenance Crew Lead	Doug Collins
	Ian Baird
	Jack Greene

Plus seasonal crew for maintenance and flower boxes and gardens

Numerous seasonal coaches and volunteers for recreation programs throughout the year

**TOWN OF CRESTED BUTTE  
FINANCIAL PLAN & POLICIES**

The purpose of this policy is to present the guidelines the Town of Crested Butte (“Town”) follows in managing its financial and budgetary affairs. These are general statements of policies which represent longstanding principles, traditions and practices that have guided the Town to maintain its financial stability.

**ACCOUNTING AND FINANCIAL PRACTICE POLICIES:**

The Town will maintain an accounting and financial reporting system that allows reporting in conformance with Generally Accepted Accounting Principles and State of Colorado law.

The Town will have an annual audit conducted by an independent auditor.

**OPERATING BUDGET POLICIES:**

**Basis of Budget:**

The basis of the budget refers to when revenues and expenditures are recognized in the Town’s accounts. The budget is prepared using the modified accrual basis for all funds except proprietary funds. Under the modified accrual basis of accounting, revenues are recognized when they become measurable and available. Expenditures are recognized generally when the related liability is incurred. Enterprise funds are accounted for using the accrual basis of accounting. Revenues are recognized when they are earned, and expenses are recognized when incurred.

**Budget Form:**

The annual budget of the Town shall contain the following information:

- Summary by fund
- General fund revenues and other sources chart
- General fund expenditures chart
- Line item request budget by department and fund
- Information on significant increases or decreases from year before
- Organizational chart
- Increases or decreases in salary and benefits
- Summary of Town debt and capital leases

**Budget Calendar:**

Setting of Council Goals & Objectives	July
Budget requests due to Town Manager	August
Capital Program Work sessions	September/October
Operating Budget Work session	October
Public hearing & adoption of mill levy and budget	November

**Budget Process:**

Town Manager, Finance Director and Department Heads shall prepare a draft budget around the Council’s Goals and Objectives. The Town Manager shall present a full budget to the Town Council before October 31<sup>st</sup>. A public hearing on the budget shall be scheduled at least 15 days prior to the final day established by law for the certification of the ensuing year’s tax levy to the county. Town Council has the final responsibility for adopting the budget and related mill levy.

**Budget Reporting and Control:**

**Reporting:**

The Finance Director will be responsible for maintaining a budgetary reporting system to ensure adherence to the adopted budget. Monthly detail reports showing the year to date actual revenues and expenditures to budget shall be provided to the Town Manager and Department Heads. On a quarterly basis, the Finance Director shall prepare summary reports that compare actual revenues and expenses to the budget and shall include a summary by department for Council. Line item budget reports will be available upon request.

**Control:**

Budget control is maintained at the department level. The Town Manager has the authority to approve appropriation transfers between programs and departments. In no case may total expenditures of a particular fund exceed the adopted budget without a budget amendment approved by the Town Council.

Department Heads are given maximum authority to manage their areas of responsibility. Departments are given broad authority to control their budgets and to make changes indicated to meet program objectives and performance goals.

- Funds may be transferred between non-wage related accounts by the Department Head with notification to the Finance Director.
- Transfers to or from wage related accounts require approval of the Town Manager and Finance Director.
- Transfers between departments within the same fund require approval of the Town Manager and Finance Director.

**Budget Amendments:**

Additional appropriations during the year must be approved by the Town Council. All requests of additional appropriations shall include

- Full explanation of the project
- Source(s) of monies to pay for the project
- Ongoing budget implications

**Balanced Budget Requirement:**

The Town shall annually adopt a balanced budget where revenues and beginning fund balance are equal to, or exceed expenditures for all funds per Colorado Revised Statutes 29-1-103(2).

## **REVENUE AND EXPENDITURE POLICIES:**

The operating budgets will be based on the principle of financing current expenditures with current revenues.

The most fundamental determinant in preparing budgets each year is the availability of resources. In order to meet the ever increasing demands for services, adequate resources are required. The process of estimating revenues each year is an integral part of determining the ability of the Town to meet its goals and objectives. Revenues shall be budgeted conservatively using the best analytical and practical data available. Most revenues are forecast using past performance and trends. The main sources of revenue for the Town are sales tax and real estate transfer tax. These are volatile sources of revenue and caution must be exercised in the preparation of the estimates. Due to the economically sensitive nature of these revenues, conservatism is exercised in preparing the revenue estimates. The Town will strive to diversify the revenue base to minimize the effects of economic fluctuations.

### Allocation of Sales Tax:

The amount of sales tax allocated to the Transportation Fund annually will be 25% of which 95% of the 25% goes to the Mountain Express. The amount of sales tax allocated to the General Fund shall be determined annually at budget time up to the maximum amount of 75%. The amount not needed in the General Fund shall be allocated to the General Capital Fund. Interest earned on the sales tax fund shall remain in the Sales Tax Fund and will be used to comply with the Emergency Reserves requirements of Amendment 1 (TABOR amendment). The remaining balance of sales tax interest may be designated for any purpose at the Council's discretion.

### User Fees:

User fees are imposed for services that benefit a specific segment of Town. User fees will be set to recover the direct operating expense for the program or service. The Town Manager shall annually review charges and fees. Department Heads are authorized to increase fees so long as they do not increase over three percent (3%) yearly or more than a maximum of ten percent (10%) over five (5) years. Only Town Council shall approve any increase in fees of over three percent (3%). Water and Sewer service rates shall be approved only by ordinance of the Town Council. Any proposed new user fee shall be approved by the Town Council.

### Development Review Fees:

Fees for review of proposed developments and annexations shall be charged to the developer. The fee charged will include the cost of staff time, legal time and fees for outside consultants the Town may need to engage. A Reimbursement Agreement will be executed for each proposed development.

### Impact Fees:

Impact fees are designed under the strict regulations of the State of Colorado. They will be reviewed every 5 years or as changing economic conditions warrant.

Specific Ownership Tax shall be budgeted in the General Fund.

Highway Users Tax shall be budgeted in the Street and Alley Fund to offset some of the cost of Street maintenance including snow removal.

Real Estate Transfer Tax shall be budgeted in the General Capital Fund. Separate accounts will be maintained for the division between 1 ½% for capital and 1 ½ % for open space.

Interest Revenue shall be budgeted in each fund.

Expenses for operations shall be paid out of current year revenues, which are reasonably expected to continue in following years. The appropriation of reserve fund balances shall be used for one-time non re-occurring expenditures or for emergency expenses.

Operating expenditures will not be directly supported by debt. All appropriations will lapse at the end of each fiscal year. Rollovers shall be limited to grants and unfinished capital projects. Amounts needed to finish the project must be requested in the next fiscal year budget.

Non-essential and/or non-operational expenses will be handled through Community grants, service contracts and intergovernmental agreements. Each such service will be reviewed on an annual basis. It is the Town's desire to keep the service agreements to a life time of no more than five (5) years. The Town will look to privatize as many of these types of services as possible.

Community Grants from the General Fund shall be set at no more than 2.5% of general fund revenue. This amount shall come from fund balance. Grants shall be made only to Internal Revenue Service code 501 entities or other governmental entities. Grant recipients will be required to sign a contract for services and provide substantiation of use of the grant monies. Council will appoint a committee to make recommendations on the grant applications received for the upcoming budget year. Council may, at its discretion, decide to suspend the Community Grants program in full or in part during certain circumstances. Examples of such circumstances would be times of economic downturn or when the General Fund balance is at or below its minimum level.

Council Discretionary budget line item is for use at the Council's discretion. Its intent is for intergovernmental agreements and economic development projects and opportunities that come before the Council that do not fall into the Community Grant category. This is a way for the Council to take advantage of opportunities that come up after the budget has been adopted.

Administration fees shall be charged to Water and Sewer Fund.

## **FUND BALANCE POLICIES:**

A fund balance is an accounting term used to describe the difference between the governmental fund's assets and liabilities. An unreserved fund balance is that portion of the fund balance which is available for appropriation at the Town Council's discretion. Due to the economic fluctuations of the Town's main sources of revenue, it is prudent to keep a healthy fund balance available to meet ongoing Town needs. The unreserved fund balances shall be kept at a minimum of the following:

- General Fund: 50% of annual budgeted expenditures
- General Capital Fund: 100% of the annual amount of "ongoing" expenditures. Ongoing expenditures are those expenditures that must happen each year to maintain the capital assets of the Town including, but not limited to: park maintenance wages & benefits, insurance, audit, property maintenance costs and supplies, and use tax returns.
- General Capital – Building/Property Maintenance: Each year the unspent portion of the budgeted building/property maintenance line item shall be added to a separately designated fund balance for Building/Property Maintenance. A minimum annual addition of \$20,000 shall be added each year until a balance of \$200,000 is reached.
- General Capital - Open Space Fund: Shall build a Stewardship fund of at least \$200,000 for conservation easement monitoring and enforcement and a Maintenance fund of \$50,000 for maintenance of Town owned open lands.
- Water and Sewer Fund (non-GAAP basis): 35% of annual budgeted expenditures. A minimum of \$26,000 will be designated annually for filter replacement fund.
- Street & Alley Fund: A minimum of \$100,000. It is the intention to pay for projects without debt as much as possible therefore the fund balance will build significantly prior to the project and will drop dramatically once the project is finished. A separate balance of \$100,000 will be held as a contingency fund for snow removal expenditures. Each year the Street & Alley budget will include estimated snow removal expenditures based on a typical snow year, this balance is available for expenses that go beyond a typical year.
- Conservation Trust Fund: \$5,000
- Affordable Housing Fund: \$25,000

Unreserved fund balances exceeding the minimum levels set above are available for appropriation.

## **CAPITAL IMPROVEMENT POLICIES:**

The Town will develop and maintain a Capital Improvement Plan to control capital projects over a 5 year planning period coordinated with the operating budget. The plan will reflect a consensus of the perceived needs and desires of the community and reflect the goals and objectives of the Town Council. The plan will be designed to protect the Town's investment in capital and operating assets through timely and adequate maintenance and replacement of those assets.

General Capital Fund:

Capital improvements or projects budgeted in the General Capital Fund must have an estimated life of at least five years.

- Equipment must be valued at over \$5,000 to be classified as a capital asset
- All land, land improvements and buildings are considered a capital asset
- The threshold for infrastructure assets shall be \$25,000
- Equipment over \$500 shall be tracked in an inventory system.

Capital program requests shall include the following:

- An estimation of the entire cost of constructing/acquiring the asset
- Sources of funding for the project including grants, leases, debt, sale/trade-in of equipment, etc.
- A prioritization of such improvements if funds available or anticipated are not sufficient to fund all proposed improvements
- A discussion of processes and risks involved in approvals, financing, design and construction of the improvements
- A fiscal analysis that includes the estimated annual cost of operating and maintaining the facilities to be constructed and the proposed revenue sources available to cover that cost of operating and maintaining a new facility that is being requested.

Water and Sewer Fund:

The Water and Sewer fund will maintain a 10 year operating and capital program plan, updated annually during the budget process.

Street and Alley Fund:

The Street and Alley fund will maintain a 15 year operating and capital program plan, updated annually during the budget process.

**DEBT MANAGEMENT POLICIES:**

It is the policy of the Town to use debt on as limited basis as possible. Debt will be issued to finance long-lived capital assets. Debt will not be used to pay for operations. Debt management will provide for the protection of bond ratings, the maintenance of adequate debt service reserves, compliance with debt instrument provisions and appropriate disclosures to investors, underwriters and rating agencies.

Rather than issuing debt, capital leases may be issued for assets with useful lives of at least 5 years. Capital leases may be issued for up to 30 years.

Short term notes may be issued by authorization of the Council. The note must be paid in full by the end of the fiscal year in which the note was issued.

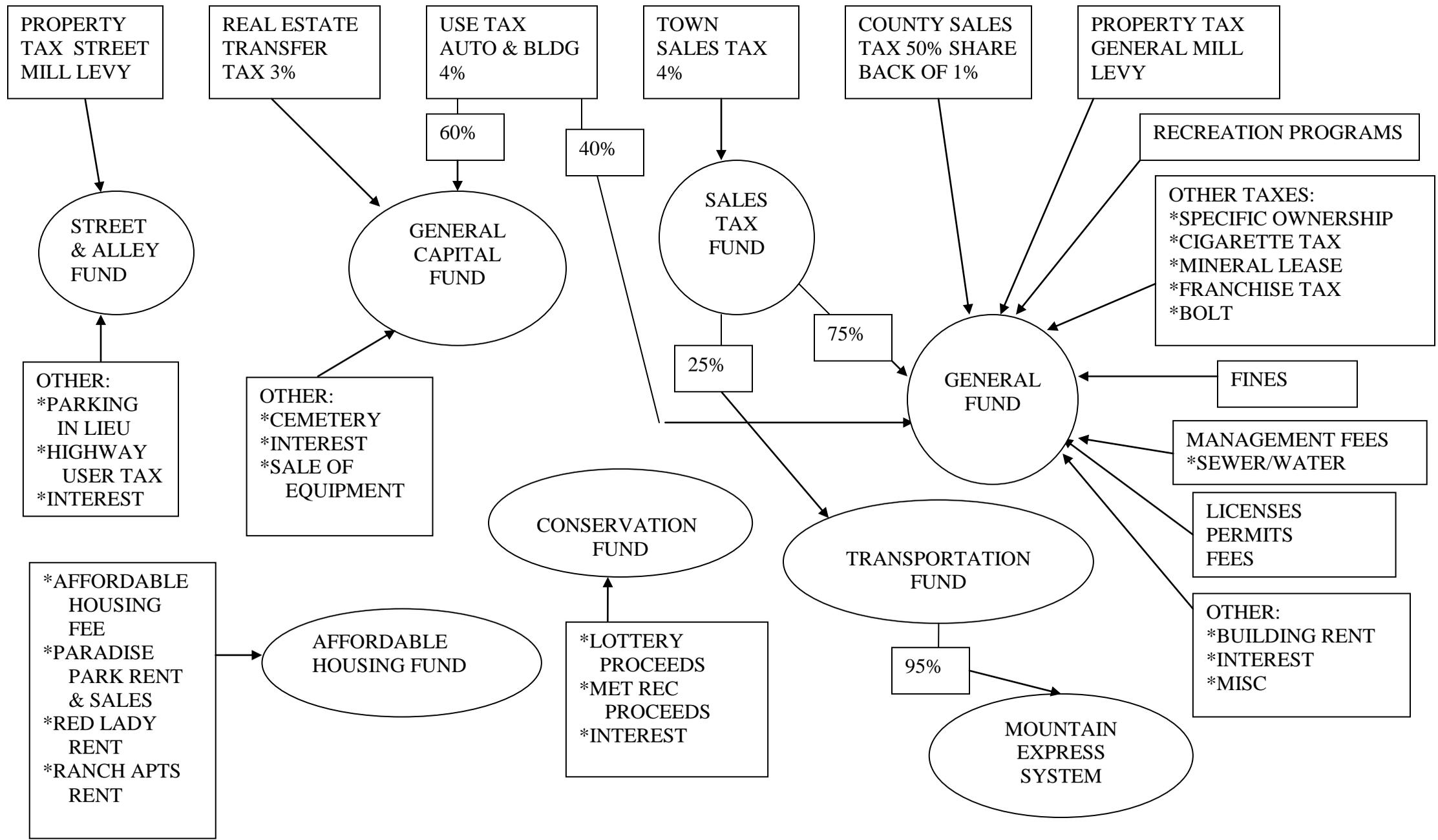
General obligation debt and/or revenue securities may only be issued with voter approval. The total amount of general obligation debt that may be issued is 10% of the assessed valuation of taxable property within the Town.

**INVESTMENT POLICIES:**

Investments of the Town will be made and collateralized in accordance with State of Colorado law. Investment management will strive to maximize investment return on the Town's funds through pooling of funds where permitted, cash forecasting procedures and competitive bidding.

Town of Crested Butte  
Debt & Lease Schedule

DEBT TYPE	ISSUE DATE	MATURITY DATE	ORIGINAL PRINCIPAL	AMOUNT OUTSTANDING 12/31/14	PRINCIPAL DUE 2015	INTEREST DUE 2015	FUND
<b>General Obligation:</b>							
No Issues outstanding							
<b>Revenue Bonds:</b>							
CWRPDA-Sewer Bonds (for ATAD facility)	1996	2016	2,499,120	357,780	170,880	24,568	Water & Sewer
CWRPDA-Clarifier loan	2010	2030	1,900,000	1,237,588	66,346	24,422	Water & Sewer
CWRPDA-Water Tank	2012	2032	400,000	364,497	17,586	7,203	Water & Sewer
<b>Capital Leases:</b>							
Community Banks Manager's Residence	2007	2017	150,000	49,003	17,042	2,155	General Fund
Ally Financial Marshals Vehicle	2013	2015	30,918	10,295	10,295	601	Capital Fund
GE Capital Dump Truck	2014	2018	131,200	108,128	31,828	3,761	Capital Fund
HP Financial Desktop Computers	2014	2018	40,933	35,861	9,783	1,184	General Fund



TOWN OF CRESTED BUTTE					
2015 BUDGET					
	2013	2014	2014	2015	
SALES TAX FUND	ACTUAL	BUDGET	PROJECTED	BUDGET	
INTEREST & PENALTY	10,065	8,000	8,000	8,000	
TOWN SALES TAX-MISC	2,252	0	2,000	0	
TOWN SALES TAX-DIRECT	2,407,324	2,357,151	2,550,000	2,663,995	
COUNTY SALES TAXES	269,110	256,845	270,000	281,580	
CONTR. RESERVE-TRANSPORTATION		71,535	51,535		
INTEREST INCOME	931	1,200	1,200	1,200	
TOTAL REVENUE	2,689,682	2,694,731	2,882,735	2,954,775	
EXPENSES					
GENERAL FUND DISTRIBUTION	1,920,000	2,009,708	2,100,000	2,226,296	
TRANSPORTATION DISTR	572,274	559,823	600,000	632,699	
GENERAL CAPTIAL DISTRIBUTION	85,000	23,000	65,000	53,280	
OTHER	31	100	100	100	
TRANSPORTATION CHARGES	15,461	19,000	19,000	19,000	**
CONTRIBUTION-RTA	15,608			0	
BUS STOP UPGRADES		12,000	12,000	0	
TRANSPORTATION STUDY		70,000	50,000	20,000	
TOTAL EXPENSES	2,608,374	2,693,631	2,846,100	2,951,375	
NET REVENUE	81,308	1,100	36,635	3,400	
FUND BALANCE					
TRANSPORTATION	112,905	41,369	63,805	58,105	
INTEREST	474,510	465,710	465,710	456,910	
TABOR RESERVE	189,400	199,400	199,400	209,400	
** 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				



TOWN OF CRESTED BUTTE				
2015 BUDGET				
WATER & WASTEWATER				
	2013	2014	2014	2015
	ACTUAL	BUDGET	PROJECTED	BUDGET
INTEREST & PENALTIES	4,974	5,000	5,000	5,000
WATER METERS	13,850	15,000	7,500	7,500
INTEREST INCOME	3,091	2,800	2,800	3,000
OTHER	478	20,500	6,000	20,500
ATAD CONTRIBUTION-MT CBW&S	53,139	75,000	55,000	45,000
SEPTIC STATION FEE	2,726	2,000	2,500	2,000
WATER TAP FEE	128,805	98,000	113,700	320,000
SEWER TAP FEE	128,805	123,500	141,300	373,500
SEWER CHARGES	569,635	587,520	587,520	611,028
SEWER AVAILABILITY CHG	12,040	12,576	12,000	11,712
PRE-TREATMENT CHARGES		8,000	8,000	8,000
WATER CHARGES	560,866	565,000	560,000	568,636
WATER AVAILABILITY CHG	13,136	12,864	12,500	12,864
SANITATION CHARGES	233,392	239,000	239,000	239,000
DEBT PROCEEDS				
TOTAL REVENUE	1,724,937	1,766,760	1,752,820	2,227,740
EXPENSES (SUMMARY):				
ADMINISTRATION	453,020	471,727	461,130	476,743
WATER	255,789	316,451	308,934	321,883
SEWER	597,076	641,357	627,275	670,525
CAPITAL	82,032	230,225	130,225	244,000
TOTAL EXPENSES	1,387,917	1,659,760	1,527,564	1,713,150
AVAILABLE RESOURCES:				
GENERAL	2,486,248	2,668,248	2,711,504	3,301,094
FILTER MODULE REPLACEMENT	234,000	159,000	234,000	159,000
DEBT SERVICE	160,736	160,736	160,736	160,736
\$1 sewer service increase = \$18,468				

TOWN OF CRESTED BUTTE				
2015 BUDGET				
WATER & WASTEWATER				
	2013	2014	2014	2015
	ACTUAL	BUDGET	PROJECTED	BUDGET
<b>Water Sewer Administration</b>				
SALARIES & WAGES	61,037	62,388	62,388	66,750
FICA	4,666	4,741	4,742	5,073
HEALTH INSURANCE	11,377	11,385	11,385	11,837
RETIREMENT	3,939	4,367	4,367	4,673
TELEPHONE	816	1,200	1,200	1,200
OFFICE SUPPLIES	1,144	2,500	1,000	2,500
POSTAGE	3,881	4,000	4,000	4,000
WATERSHED STANDARDS	4,200	5,000	5,000	5,000
WATER LEVEL STUDIES	2,000	2,000	2,000	2,000
DAMAGE LIABILITY	0	2,500	0	2,500
LEGAL SERVICES	85	1,500	0	1,500
AUDITING	3,113	4,000	3,200	4,000
MANAGEMENT FEES	65,000	65,000	65,000	65,000
COAL CREEK STUDY	11,350	5,000	5,000	5,000
TRAVEL AND EDUCATION	385	1,500	1,500	1,500
INSURANCE	28,962	33,000	30,000	33,000
UNEMPLOYMENT INSURANCE	228	187	187	200
WORKERS COMP INSURANCE	1,133	1,708	900	990
DUES AND SUBSCRIPTIONS	783	900	911	920
REPAIR & MAINT VEHICLES	1,315	500	750	750
UNIFORM ALLOWANCE	0	250	250	250
MEDICAL	90	200	200	200
GAS & OIL	598	1,200	650	1,200
MECHANIC/GIS SVCS	18,000	18,000	18,000	18,000
SANITATION CONTRACT PYMT	227,586	236,500	236,500	236,500
OTHER EXPENSES	1,332	2,200	2,000	2,200
TOTAL EXPENSES	453,020	471,727	461,130	476,743

TOWN OF CRESTED BUTTE				
2015 BUDGET				
WATER & WASTEWATER				
	2013	2014	2014	2015
	ACTUAL	BUDGET	PROJECTED	BUDGET
<b>Water</b>				
SALARIES & WAGES	122,250	126,152	126,152	135,082
OVERTIME	648	1,500	1,500	1,500
FICA	9,477	9,765	9,764	10,449
HEALTH INSURANCE	27,975	33,136	33,136	27,874
RETIREMENT	9,648	10,046	10,046	10,085
TELEPHONE	2,026	2,100	2,100	2,100
UTILITIES-FILTER PLANT	18,446	30,371	30,371	30,371
OPERATING SUPPLIES-WATER	5,780	20,000	23,368	25,000
STATE DRINKING H2O PERMIT	1,318	600	465	1,400
ENGINEERING AND SURVEYS	420	500	0	500
ADVERTISING AND LEGAL	954	2,000	2,000	2,000
TRAVEL AND EDUCATION	1,117	2,500	2,500	2,500
UNEMPLOYMENT INSURANCE	372	383	383	410
WORKERS COMP INSURANCE	5,315	7,135	7,135	7,849
INTEREST EXPENSE-WATER	7,832	7,549	7,549	7,202
SOFTWARE LICENSE/MAINT	1,940	2,000	2,000	2,000
LAB TEST FEES - WATER	3,617	5,000	3,500	5,000
REPAIR & MAINT - DISTRIBUTION	2,142	10,000	10,000	10,000
REPAIR & MAINT - WATER	6,578	10,000	10,000	10,000
METERS & HYDRANTS	4,420	7,500		2,000
UNIFORM ALLOWANCE	600	625	625	625
MEDICAL	135	350	350	350
REFUND TO SENIORS - WATER	0	0		0
EQUIPMENT & TOOLS	1,565	1,500	1,500	1,500
SAFETY EQUIPMENT	47	500	250	500
GAS & OIL	4,236	6,000	6,000	6,000
R&M VEHICLE	31	1,500	500	1,500
TIRES	0	500	500	500
BOND PRINCIPAL - WATER	16,900	17,240	17,240	17,587
TOTAL EXPENSES	255,789	316,451	308,934	321,883

TOWN OF CRESTED BUTTE				
2015 BUDGET	2013	2014	2014	2015
WATER & WASTEWATER	ACTUAL	BUDGET	PROJECTED	BUDGET
<b>Sewer</b>				
SALARIES & WAGES	109,185	113,319	113,319	127,696
OVERTIME	1,057	2,000	2,000	2,000
FICA	8,581	8,822	8,822	9,922
HEALTH INSURANCE	17,670	20,359	20,359	21,201
RETIREMENT	5,873	6,069	6,069	5,795
TELEPHONE	2,698	2,532	2,500	2,500
UTILITIES-LIFT STATIONS	2,024	2,400	2,400	2,500
UTILITIES- WWT PLANT	36,430	42,000	42,000	42,000
UTILITIES-ATAD SOLIDS HANDLING	27,506	31,500	30,000	31,000
OPERATING SUPPLIES-WW PLANT	3,542	4,200	4,200	5,000
OPERATING SUPPLIES-ATAD	13,114	16,000	13,000	15,000
ATAD-SOLIDS HANDLING	31,125	38,000	38,000	18,000
STATE DISCHARGE PERMIT	3,795	4,000	4,000	4,000
ENGINEERING AND SURVEYS	2,000	2,000	0	2,000
ADVERTISING AND LEGAL	548	500	0	500
TRAVEL AND EDUCATION	1,626	2,500	2,500	2,500
UNEMPLOYMENT INSURANCE	331	346	346	389
WORKERS COMP INSURANCE	4,186	4,738	4,738	4,880
INTEREST EXPENSE - SEWER	58,634	55,029	55,029	48,990
SOFTWARE LICENSE/MAINT	57	180	180	200
LAB TEST FEES - WW PLANT	6,527	7,500	6,000	7,000
LAB TEST FEES - ATAD	0	2,400	0	1,400
COMPOSTING				24,000
GREASE HANDLING		8,000	8,000	8,000
REPAIR & MAINT - COLLECTIONS	9,917	7,000	7,500	10,000
REPAIR & MAINT - ATAD	4,343	5,000	2,500	5,000
REPAIR & MAINT - WW PLANT	16,693	14,000	14,000	15,000
TRASH PICKUP	1,366	1,500	1,500	1,500
UNIFORM ALLOWANCE	724	625	625	625
MEDICAL	567	350	450	450
REFUND TO SENIORS - SEWER	0	0		0
EQUIPMENT & TOOLS	2,794	3,500	3,500	3,500
EQUIPMENT-ATAD	529	4,000	2,000	4,000
SAFETY EQUIPMENT	588	1,000	1,000	1,000
GAS & OIL	3,338	3,000	4,500	4,000
R&M VEHICLE	367	1,000	500	1,000
TIRES	725	750	500	750
BOND PRINCIPAL - SEWER	218,616	225,238	225,238	237,226
<b>TOTAL EXPENSES</b>	<b>597,076</b>	<b>641,357</b>	<b>627,275</b>	<b>670,525</b>

TOWN OF CRESTED BUTTE				
2015 BUDGET				
WATER & WASTEWATER				
	2013	2014	2014	2015
	ACTUAL	BUDGET	PROJECTED	BUDGET
<b>CAPITAL</b>				
CAPITAL EQUIPMENT		85,000	60,000	25,000
ATAD/SOLIDS HANDLING CAPITAL	2,497	58,975	58,975	102,500
WASTEWATER PLANT CAPITAL	77,035	11,250	11,250	41,500
WATERLINE REPLACEMENT				
SEWER MAIN REPLACEMENT				
WATER PLANT CAPITAL	2,500	75,000	0	75,000
TOTAL CAPITAL EXPENSES	82,032	230,225	130,225	244,000
2014 CAPITAL BREAKDOWN				
Capital Equipment:				
Vehicle-Water	25,000	(carry forward from 2014 not purchased)		
Total Capital Equipment		25,000		
Water Plant:				
Filter Replacement	75,000			
Total Water		75,000		
Wastewater Plant:				
Clarifier #1 Rebuild Engineering	22,000			
Man Hole Rehab	7,500			
Comprehensive System Performance Evaluation	12,000			
Subtotal:		41,500		
ATAD - Solids Handling				
Jet Truck	20,000			
Vehicle storage building	75,000			
Centrifuge Rebuild	7,500			
Subtotal:		102,500		
Total Wastewater		144,000		

TOWN OF CRESTED BUTTE				
2015 BUDGET				
WATER & WASTEWATER SEGMENT INFORMATION				
	WATER	WASTE- WATER	TRASH	TOTAL
Operating Revenues	591,750	680,490	239,000	1,511,240
Operating Expenses	448,004	498,430	236,500	1,182,934
Depreciation Expense	138,353	199,712		338,065
Total Operating Expenses	586,357	698,142	236,500	1,520,999
Net Operating Income(loss)	5,393	-17,652	2,500	-9,759
Non-Operating income(expenses)				
Interest income	1,500	1,500		3,000
Interest expense	-7,202	-48,990		-56,192
Sale of Equipment				0
Total non-operating income(expense)	-5,702	-47,490		-53,192
Income(loss)before capital contrib.	-309	-65,142	2,500	-62,951
Capital Contribution tap fees	320,000	373,500		693,500
Debt Service Principal	17,587	237,226		254,813
Capital Outlay	100,000	144,000		244,000

TOWN OF CRESTED BUTTE				
2015 BUDGET				
WATER & WASTEWATER SEGMENT INFORMATION				
<b>No Service Rate Increase</b>				
	WATER	WASTE- WATER	TRASH	TOTAL
Operating Revenues	591,750	661,974	239,000	1,492,724
Operating Expenses	448,004	498,430	236,500	1,182,934
Depreciation Expense	138,353	199,712		338,065
Total Operating Expenses	586,357	698,142	236,500	1,520,999
Net Operating Income(loss)	5,393	(36,168)	2,500	(28,275)
Non-Operating income(expenses)				
Interest income	1,500	1,500		3,000
Interest expense	(7,202)	(48,990)		(56,192)
Sale of Equipment				-
Total non-operating income(expense)	(5,702)	(47,490)		(53,192)
Income(loss)before capital contrib.	(309)	(83,658)	2,500	(81,467)
Capital Contribution tap fees	320,000	373,500		693,500
Debt Service Principal	17,587	237,226		254,813
Capital Outlay	100,000	144,000		244,000

5 Year Capital Plan

2014      2015      2016      2017      2018      2019

**Capital Equipment:**

Vehicle - Water		25,000				
Vehicle - Wastewater (Engine)	5,000					
Mini-excavator	55,000					

**Wastewater Plant Capital:**

Clarifier #1 rebuild			100,000			
Clarifier #1 rebuild (Engineering)		22,000				
Main building renovations				20,000		
Engineering Oxidation ditch					250,000	
RV dump/fill station			20,000			
SCADA - lift stations				73,200		
SMA VFD replacement	11,250					
Man Hole Rehab		7,500	7,500	7,500		
Bar Screen				125,000		
Comprehensive Performance Eval		10,000				
Oxidation ditch construction						2,500,000

\* **ATAD Capital:**

Jet Truck		20,000				
Vehicle Storage Building		75,000				
Biofilter #2 replacement	13,975					
Solids handling modification construction				100,000		
Centrifuge Rebuild		7,500				
Backup Centrifuge			25,000			
Backup Centrifuge Installation				25,000		
Composting project	45,000		30,000			
<b>Wastewater total</b>	<b>70,225</b>	<b>142,000</b>	<b>182,500</b>	<b>350,700</b>	<b>250,000</b>	<b>2,500,000</b>

**Water System Capital:**

Skid filter replacement	75,000	75,000	75,000			
Water main replacement			75,000			
<b>Water Total</b>	<b>75,000</b>	<b>75,000</b>	<b>150,000</b>	<b>-</b>		

<b>Total capital requests</b>	<b>205,225</b>	<b>242,000</b>	<b>332,500</b>	<b>350,700</b>	<b>250,000</b>	<b>2,500,000</b>
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\* Represents 1/2 of the actual cost as the amount is split with Mt. CB W&S  
Additional Projects on the horizon:

TOWN OF CRESTED BUTTE																		
SEWER & WATER PROJECTED REVENUE & EXPENSES																		
OPERATING EXPENSES INCREASE 5%/YEAR																		
	SERVICE	AVAILABLE	TAP	NEW	EQR'S	AVAILABLE	S&W	AVAILABLE	TAP FEE	TOTAL	OPERATING	CAPITAL	DEBT	DEBT	ATAD/ OTHER	NET \$	INTEREST	TOTAL
	FEES	FEES	FFES	EQR'S	TOTAL	CUSTOMER	SERVICES	SERVICES	INCOME	INCOME	EXPENSES	EXPENSES	PROCEEDS	SERVICE	INCOME	AVAILABLE	INTEREST	AVAILABLE
2012	58.00	16.00	17,000	7	1511	127	1,129,961	26,056	140,142	1,296,159	1,030,794	743,897	400,000	275,568	78,656	-275,444	3,866	2,543,964
2013	58.00	16.00	17,000	15	1526	125	1,130,501	25,176	257,610	1,413,287	776,317	82,032		301,982	75,167	328,123	3,091	2,880,984
2014	59.00	16.00	17,000	13	1539	122	1,147,520	24,500	255,000	1,427,020	853,283	130,225		305,056	84,000	222,456	2,800	3,106,240
2015	60.00	16.00	17,500	40	1579	112	1,179,664	24,576	700,000	1,904,240	921,646	242,000		311,004	88,200	517,790	3,000	3,627,030
2016	60.00	17.00	17,500	10	1589	102	1,206,880	22,848	175,000	1,404,728	967,728	332,500		307,442	92,610	-110,332	6,000	3,522,698
2017	61.00	17.00	17,500	10	1599	92	1,233,148	20,808	175,000	1,428,956	1,016,115	350,700		115,556	97,241	43,826	10,000	3,576,523
2018	61.00	18.00	18,000	10	1609	82	1,240,468	19,872	180,000	1,440,340	1,066,920	250,000		115,556	102,103	109,966	15,000	3,701,490
2019	62.00	18.00	18,000	10	1619	72	1,267,096	17,712	180,000	1,464,808	1,120,266	2,500,000	1,000,000	248,438	107,208	-1,296,689	20,000	2,424,801
2020	62.00	18.00	18,500	10	1629	62	1,274,536	15,552	185,000	1,475,088	1,176,280	150,000		248,438	112,568	12,938	20,000	2,457,739
2021	62.00	19.00	18,500	10	1639	52	1,281,976	14,136	185,000	1,481,112	1,235,094	150,000		248,438	118,196	-34,223	20,000	2,443,516
2022	63.00	19.00	19,000	10	1649	42	1,309,084	11,856	190,000	1,510,940	1,296,848	150,000		248,438	124,106	-60,240	20,000	2,403,275
2023	63.00	19.00	19,000	10	1659	32	1,316,644	9,576	190,000	1,516,220	1,361,691	150,000		248,438	130,312	-113,597	20,000	2,309,678
2024	63.00	19.00	19,500	10	1669	22	1,324,204	7,296	195,000	1,526,500	1,429,775	150,000		248,438	136,827	-164,886	20,000	2,164,792

GENERAL FUND SUMMARY					Variance	% Change
	2013	2014	2014	2015	Budget 14	14 Budget
	ACTUAL	BUDGET	PROJECTED	BUDGET	to Budget 15	15 Budget
REVENUES	2,929,444	3,010,867	2,996,426	3,124,430	113,563	3.8%
CONTRIBUTION FROM RESERVE		156,700		210,491		
TOTAL REVENUES	2,929,444	3,167,567	2,996,426	3,334,921	167,354	5.3%
DEPARTMENT EXPENSES:						
GENERAL GOVERNMENT	274,615	417,560	422,294	453,380	(35,821)	8.6%
COURT	4,666	7,709	7,534	7,710	(1)	0.0%
COUNCIL	47,054	55,788	52,268	56,237	(449)	0.8%
ELECTIONS	3,221	3,450	3,450	3,450	0	0.0%
LEGAL	155,452	147,100	159,100	187,100	(40,000)	27.2%
CLERK	100,335	142,750	124,367	159,053	(16,303)	11.4%
MANAGER	117,130	147,662	146,305	175,505	(27,843)	18.9%
FINANCE	277,780	300,794	289,244	318,289	(17,495)	5.8%
MARSHALS	699,934	734,002	747,366	751,187	(17,185)	2.3%
PLANNING/GIS	82,274	107,232	92,773	146,354	(39,122)	36.5%
DYER SHOP	93,709	108,274	104,563	167,127	(58,853)	54.4%
PUBLIC WORKS	161,224	169,108	152,480	171,103	(1,995)	1.2%
BUILDING	325,650	355,007	353,160	391,804	(36,797)	10.4%
RECREATION	339,210	461,901	341,878	343,122	118,779	-25.7%
TOTAL EXPENSES	2,682,254	3,158,336	2,996,781	3,331,421	(173,084)	5.5%
REVENUE OVER(UNDER) EXPENSES	247,190	9,231	(355)	3,501		
SALARIES/WAGES/BENEFITS				2,206,845		
% OF GENERAL FUND BUDGET				66%		
FUND BALANCE	3,577,201	3,429,732	3,576,846	3,369,855		
2014 Contribution from Reserve is made up \$73,700 for Community Grants, \$33,000 for computer capital, and \$25,000 for the Big Mine Park Planning project which is a carry over from 2013						
2015 Contribution from Reserve = \$76,275 Community Grants, \$63,216 Computer Capital, \$15,000 Building Software \$30,000 water attorney, \$20,000 GIS/GPS base system, \$6,000 Valley Wide Economic Plan						

TOWN OF CRESTED BUTTE				
2015 BUDGET				
GENERAL FUND-REVENUES				
	2013	2014	2014	2015
	ACTUAL	BUDGET	PROJECTED	BUDGET
PROPERTY TAX	211,889	219,059	219,059	219,059
SPECIFIC OWNERSHIP TAX	46,978	40,000	45,000	45,000
SALES TAX	1,920,000	2,009,708	2,050,000	2,226,296
CIGARETTE TAX	8,682	8,000	7,000	7,000
USE TAX - GENERAL CAPITAL	94,956	55,000	55,000	55,000
CNTY SALES/MINERAL LEASE	41,297	65,000	50,000	42,000
TELEPHONE TAX	3,116	4,000	3,000	3,000
GAS FRANCHISE TAX	12,396	30,000	30,000	30,000
INTEREST & PENALTIES	958	500	750	500
CATV LEASE	10,778	9,500	9,500	9,500
LIQUOR LICENSES	9,632	8,000	8,000	8,000
BUSINESS LICENSES	21,345	20,000	20,000	20,000
DOG LICENSES	738	700	700	700
BUILDING PERMITS	74,091	62,000	66,700	68,000
PLAN REVIEW-BLDG	24,476	18,000	19,000	19,000
SPECIAL REVIEW/INSPECTION-BLDG	0	300	300	300
ENERGY MITIGATION FEE	3,421	0	23,236	0
SIGN PERMITS	768	500	600	600
CERTIFICATE OF ASSESSMENT	230	150	165	175
MISC BUILDING FEES	4,436	2,000	2,000	2,000
BOZAR FEES	15,720	15,000	15,000	15,000
SIDEWALK CAFÉ LICENSE	2,911	2,900	2,900	2,900
MISC LICENSE FEES	0	500	4,950	500
LICENSE PLATE FEES	6,104	6,500	6,000	6,000
OCCUPATION TAX	45,788	44,000	44,000	44,000
LEAF GRANT	418	500	0	500
HISTORICAL GRANT/FEES				
BIG MINE PLANNING GRANT		60,000		
PUBLICATIONS			10	
MGMT FEES SEWER AND WATER	65,000	65,000	65,000	65,000
R&M VEHICLE-S/W	18,000	18,000	18,000	18,000
COUNTY COURT - FINES	3,796	2,500	1,800	2,500
TICKET SURCHARGE	653	1,000	650	1,000
FINES - GENERAL	20,615	25,000	23,000	25,000
COURT COSTS	1,662	1,000	1,300	1,000
DOG TICKETS	835	1,000	1,000	1,000
TOWING INCOME	5,680	8,000	23,000	20,000
VIN INSPECTIONS/FINGERPRINTS	1,096	1,000	800	1,000
INTEREST INCOME	1,043	2,000	1,000	2,000
RENT- TOWN BLDGS	39,973	40,000	40,000	40,000
SPECIAL EVENTS FEES	7,084	6,000	11,000	6,000
COPIES/RESEARCH FEES	2,193	500	300	500
GYMNASTICS	28,316	12,500	16,000	12,500
TUMBLE BUG	559	600	600	600
HOCKEY ADULT FEES	17,610	14,000	2,340	0
SOCCER FEES	38,344	26,000	35,600	18,000
BASKETBALL FEES	1,905	1,000	850	1,000

TOWN OF CRESTED BUTTE				
2015 BUDGET				
GENERAL FUND-REVENUES				
	2013	2014	2014	2015
	ACTUAL	BUDGET	PROJECTED	BUDGET
HOCKEY KIDS FEES	47,405	38,000	3,210	0
TENNIS LESSONS	13,495	12,000	12,800	8,000
SOFTBALL FEES-ADULT	12,380	12,000	12,200	12,000
DODGEBALL	1,000	0	400	500
VOLLEYBALL FEE	0	1,250	0	1,000
LITTLE LEAGUE FEES	7,070	9,000	7,600	9,000
FLAG FOOTBALL	890	1,200	1,500	1,200
GARDEN CAMP FEES	5,980	6,000	8,600	8,000
Summer Camp				10,000
PARK FEES	22,136	22,000	25,000	32,000
OTHER REVENUE	3,459	2,500		2,500
INDOOR CLIMBING	137	0	6	100
CONTR. FROM RESERVE	0	156,700		210,491
Total Revenue	2,929,444	3,167,567	2,996,426	3,334,921

TOWN OF CRESTED BUTTE					
2015 BUDGET					
GENERAL FUND-GENERAL GOVERNMENT					
	2013	2014	2014	2015	
	ACTUAL	BUDGET	PROJECTED	BUDGET	
SALARIES & WAGES	41,800	43,680	43,680	43,680	
Building Maintenance				49,060	
FICA	3,198	3,341	3,341	3,342	
TELEPHONE	5,510	5,750	5,750	6,000	
TELEPHONE-DEPOT	0	300	0	300	
UTILITIES - 308 OFFICES	4,235	6,100	5,000	6,000	
UTILITIES - OTH/JAIL	28	100	0	100	
UTILITIES-TOWN HALL	12,417	14,300	11,000	12,100	
UTILITIES-DEPOT	6,219	8,316	7,000	8,300	
UTILITIES-OTHER	1,802	2,200	2,000	2,200	
OFFICE SUPPLIES	7,594	10,000	8,500	9,000	
POSTAGE	2,999	5,000	5,000	5,000	
COPIER LEASE/MAINTENANCE	5,307	6,500	6,000	6,500	
AUDITING	4,357	5,100	4,400	5,100	
RECORDING - COUNTY	413	750	500	750	
INSURANCE AND BONDS	21,004	23,100	19,000	20,900	
INSURANCE LIABILITY	358	4,000	2,500	4,000	
UNEMPLOYMENT INSURANCE	125	131	131	131	
WORKERS COMP	1,412	1,620	1,800	1,890	
DUES AND SUBSRIPTIONS	11,126	13,000	13,000	13,000	
SPECIAL EVENTS	1,733	3,000	3,000	3,000	
TRASH PICKUP	4,835	5,000	4,500	5,000	
REPAIR & MAINT - MACHINES	9,139	15,000	15,000	3,000	
POSTAGE METER RENTAL	675	1,000	750	1,000	
TOWING EXPENSE	5,570	10,000	25,000	20,000	
FUEL	0	300	300	300	
R&M VEHICLE	33	1,200	1,200	3,000	
TOWN CLEANUP	2,485	3,500	3,500	3,500	
OTHER EXPENSES	12,191	8,000	8,000	8,000	
SERVICE GRANTS	52,971	73,700	73,700	76,275	
PRO CHALLENGE GRANT		25,000	30,170		
TREASURER FEES	4,318	6,572	6,572	6,572	
OCCUPATIONAL TAX - CHAMBER	45,730	44,000	44,000	44,000	
COMPENSATION POOL FUND		30,000	30,000		
COMPUTER/IT - MAINTENANCE & CAPITAL	5,031	38,000	38,000	67,381	**
Employee Retirement/Transition Contingency				15,000	
TOTAL EXPENSES	274,615	417,560	422,294	453,380	

TOWN OF CRESTED BUTTE					
2015 BUDGET					
GENERAL FUND-COURT					
	2013	2014	2014	2015	
	ACTUAL	BUDGET	PROJECTED	BUDGET	
PERMANENT SALARIES	4,311	6,500	6,500	6,500	
FICA	330	496	496	497	
CONTRACT LABOR	0	350	350	350	*
TRIAL COSTS	0	325	150	325	
UNEMPLOYMENT INSURANCE	13	20	20	20	
WORKMANS COMP INSURANCE	12	18	18	18	
TOTAL EXPENSES	4,666	7,709	7,534	7,710	
*For Interpreter as needed					

TOWN OF CRESTED BUTTE				
2015 BUDGET				
GENERAL FUND-COUNCIL				
	2013	2014	2014	2015
	ACTUAL	BUDGET	PROJECTED	BUDGET
FICA	2,380	2,662	2,662	2,694
TELEPHONE	1,476	2,100	1,600	2,100
OFFICE SUPPLIES	1,138	400	400	400
COUNCIL COMPENSATION	29,632	34,800	34,800	35,216
DESCRETIONARY FUND	5,867	7,500	7,500	7,500
TRAVEL AND EDUCATION	6,262	8,000	5,000	8,000
UNEMPLOYMENT INSURANCE	86	104	104	106
WORKMANS COMP INSURANCE	213	221	201	221
TOTAL EXPENSES	47,054	55,788	52,268	56,237
Add additional Council salary for 1/2 November and all December for 3 Council seats up for election				

TOWN OF CRESTED BUTTE				
2015 BUDGET				
GENERAL FUND-ELECTIONS				
	2013	2014	2014	2015
	ACTUAL	BUDGET	PROJECTED	BUDGET
PROFESSIONAL SERVICES	3,180	3,100	3,100	3,500
OFFICE SUPPLIES	41	350	350	350
ADVERTISING AND LEGAL				
TOTAL EXPENSES	3,221	3,450	3,450	3,850

TOWN OF CRESTED BUTTE				
2015 BUDGET				
GENERAL FUND-LEGAL				
	2013	2014	2014	2015
	ACTUAL	BUDGET	PROJECTED	BUDGET
OFFICE SUPPLIES	1,808	2,000	2,000	2,000
LEGAL RETAINER	144,365	125,000	125,000	125,000
LEGAL FILING FEES	0	100	100	100
LITIGATION/CONSULTING	9,279	10,000	2,000	35,000 **
MT. EMMONS-SPECIAL PROJECT		10,000	30,000	25,000
TOTAL EXPENSES	155,452	147,100	159,100	187,100
**Water Attorney = \$30,000				
Misc Consulting = \$5,000				

TOWN OF CRESTED BUTTE				
2015 BUDGET				
GENERAL FUND-CLERK				
	2013	2014	2014	2015
	ACTUALS	BUDGET	PROJECTED	BUDGET
PERMANENT SALARIES	64,273	93,209	77,246	96,000
FICA	4,940	7,130	5,909	7,344
HEALTH INSURANCE	10,077	16,336	15,443	24,510
RETIREMENT	377	4,063	3,050	4,145
TELEPHONE	300	300	270	300
OFFICE SUPPLIES	1,248	1,000	1,000	1,750
SOFTWARE/WEBSITE MAINTENANCE	0	3,300	3,600	3,000
ADVERTISING AND LEGAL	2,377		2,000	2,500
TRAVEL AND EDUCATION	1,636	2,500	1,257	4,500
UNEMPLOYMENT INSURANCE	189	280	232	288
WORKMANS COMP INSURANCE	164	182	160	176
DUES AND SUBSCRIPTIONS	165	450	200	540
OTHER EXPENSES/CODIFICATION	14,589	14,000	14,000	14,000
TOTAL EXPENSES	100,335	142,750	124,367	159,053

TOWN OF CRESTED BUTTE				
2015 BUDGET				
GENERAL FUND-MANAGER				
	2013	2014	2014	2015
	ACTUALS	BUDGET	PROJECTED	BUDGET
SALARIES & WAGES	71,701	95,000	91,800	96,390
FICA	6,384	8,186	7,023	8,292
HEALTH INSURANCE	3,625	8,459	12,615	19,571
RETIREMENT	2,857	3,325	3,213	5,783
TELEPHONE	913	1,500	1,500	1,500
OFFICE SUPPLIES	552	500	500	500
TRAVEL AND EDUCATION	1,489	6,000	6,000	6,500
RECRUITING EXPENSES	8,771			
UNEMPLOYMENT INSURANCE	243	285	285	289
WORKMANS COMP INSURANCE	176	211	172	182
DUES AND SUBSCRIPTIONS	153	1,500	1,500	1,500
GAS AND OIL	755	2,000	1,500	2,500
R&M VEHICLE	313	1,500	1,000	1,500
TIRES	0	0	0	800
LEASE-PRINCIPAL	15,415	16,208	16,208	16,208
LEASE-INTEREST	3,783	2,989	2,989	2,989
Employee Recognition Program				5,000
Valley Wide Economic Strategic Plan Cont.				6,000
TOTAL EXPENSES	117,130	147,662	146,305	175,505

TOWN OF CRESTED BUTTE				
2015 BUDGET				
GENERAL FUND-FINANCE				
	2013	2014	2014	2015
	ACTUAL	BUDGET	PROJECTED	BUDGET
SALARIES & WAGES	193,138	202,639	197,057	214,499
FICA	14,607	15,501	15,075	16,409
HEALTH INSURANCE	43,260	49,385	46,665	51,525
RETIREMENT	20,377	21,762	21,766	22,998
TELEPHONE	300	300	300	300
OFFICE SUPPLIES	1,090	1,300	1,200	4,200
SOFTWARE MAINTENANCE	3,466	6,500	3,900	5,000
TRAVEL AND EDUCATION	318	1,300	1,300	1,300
UNEMPLOYMENT INSURANCE	574	608	591	643
WORKMANS COMP INSURANCE	450	509	400	424
DUES AND SUBSCRIPTIONS	200	990	990	990
	277,780	300,794	289,244	318,289
Office Supplies:				
Regular annual supplies = \$1300				
Heavy duty printer = \$2500 Current printer is 12 years old				
New chairs = \$400				

TOWN OF CRESTED BUTTE				
2015 BUDGET				
GENERAL FUND-MARSHALS				
	2013	2014	2014	2015
	ACTUAL	BUDGET	PROJECTED	BUDGET
PERMANENT SALARIES	432,287	435,537	464,757	450,403
OVERTIME	3,892	5,000	7,000	8,000
FICA	32,849	33,701	36,089	35,068
HEALTH INSURANCE	77,266	95,032	81,140	100,194
RETIREMENT	39,442	39,874	36,548	35,662
TELEPHONE	4,886	5,200	5,200	5,200
UTILITIES	4,326	5,000	5,000	5,400
OFFICE SUPPLIES	1,652	1,400	1,700	1,700
OPERATING SUPPLIES	781	1,000	1,100	1,250
SOFTWARE MAINTENANCE	3,282	3,228	3,228	3,345
ADVERTISING AND LEGAL	545	300	500	300
TRAVEL AND EDUCATION	4,178	7,000	5,000	5,000
UNEMPLOYMENT INSURANCE	1,405	1,322	1,322	1,375
WORKMANS COMP INSURANCE	13,842	13,409	13,409	14,214
DUES AND SUBSCRIPTIONS	649	1,000	1,000	1,250
REPAIR & MAINT - MACHINES	1,899	700	700	1,000
UNIFORM EXPENSE	4,845	2,800	3,500	4,200
MEDICAL EXPENSE	220	300	500	300
EQUIPMENT	8,404	8,500	8,500	8,500
GAS AND OIL	13,044	15,500	15,500	16,500
R&M VEHICLES	3,600	5,000	5,000	5,000
TIRES	1,948	1,600	1,600	1,600
DISPATCH FEES	38,178	43,899	43,873	40,527
COUNTY JAIL/LANGUAGE LINE	14	200	200	200
VICTIMS ASSISTANCE PROGRAM	6,500	7,500	5,000	5,000
TOTAL EXPENSES	699,934	734,002	747,366	751,187

TOWN OF CRESTED BUTTE					
2015 BUDGET					
GENERAL FUND-PLANNING/GIS					
	2013	2014	2014	2015	
	ACTUAL	BUDGET	PROJECTED	BUDGET	
PERMANENT SALARIES	65,587	79,165	69,209	96,136	
FICA	5,005	6,056	5,294	7,354	
HEALTH INSURANCE	2,719	8,207	4,000	8,617	
RETIREMENT	6,440	6,200	6,087	5,544	
TELEPHONE	115	300	200	300	
OFFICE SUPPLIES	525	1,000	2,000	1,000	
GIS SUPPLIES	0	1,000	500	1,000	
R&M MACHINES	0	400	400	500	
TRAVEL AND EDUCATION	705	2,000	2,000	2,500	**
UNEMPLOYMENT INSURANCE	99	211	208	211	
WORKMANS COMP INSURANCE	176	194	175	193	
DUES AND SUBSCRIPTIONS	426	500	500	500	
Trail Tools & Signage				500	
SPECIAL PROJECTS	477	2,000	2,200	2,000	
GIS/GPS software				20,000	
TOTAL EXPENSES	82,274	107,232	92,773	146,354	
**Increase is for APA exam fee					

TOWN OF CRESTED BUTTE					
2015 BUDGET					
GENERAL FUND-DYER SHOP					
	2013	2014	2014	2015	
	ACTUAL	BUDGET	PROJECTED	BUDGET	
PERMANENT SALARIES	48,531	56,538	53,895	62,005	
2nd Mechanic				48,907	**
FICA	3,720	4,325	4,123	4,743	
HEALTH INSURANCE	16,425	18,568	18,000	19,365	
RETIREMENT	3,831	5,277	5,120	5,787	
TELEPHONE	594	900	800	900	
UTILITIES	7,332	6,000	6,000	7,000	
SUPPLIES	3,757	4,500	4,500	4,500	
SHOP TOWELS	909	1,080	1,080	1,100	
TRASH PICKUP	1,070	2,000	1,750	2,000	
TRAVEL & EDUCATION	541	250	250	250	
UNEMPLOYMENT INSURANCE	165	170	162	186	
WORKMANS COMP INS	828	1,183	1,400	1,484	
MEDICAL	166	150	150	150	
TOOLS & EQUIPMENT	1,593	2,083	2,083	3,500	
UNIFORM ALLOWANCE	243	250	250	250	
SAFETY EQUIPMENT	271	500	500	500	
OIL & FLUIDS	3,733	4,500	4,500	4,500	
TOTAL EXPENSES	93,709	108,274	104,563	167,127	
**2nd mechanic/pw crew member total cost					

TOWN OF CRESTED BUTTE					
2015 BUDGET					
GENERAL FUND-PUBLIC WORKS					
	2013	2014	2014	2015	
	ACTUAL	BUDGET	PROJECTED	BUDGET	
SALARIES & WAGES	92,340	87,148	80,000	88,782	*
OVERTIME	499	500	500	500	
FICA	7,115	6,705	6,158	6,830	
HEALTH INSURANCE	19,079	25,833	23,000	25,834	*
RETIREMENT	8,270	8,273	8,000	8,549	
TELEPHONE	633	800	800	800	
UTILITIES	2,670	3,000	3,500	3,500	
SUPPLIES	754	2,001	2,001	2,000	
SAFETY EQUIPMENT	183	1,000	1,000	1,000	
ENGINEERING AND SURVEYS	0	1,000	1,000	1,000	
ADVERTISING	826	1,000	1,000	1,000	
TRAVEL AND EDUCATION	609	1,000	500	1,000	
UNEMPLOYMENT INSURANCE	529	263	242	268	
WORKMANS COMP INSURANCE	3,640	4,486	4,000	4,240	
DUES AND SUBSCRIPTIONS	284	300	300	300	
REPAIR AND MAINT.	860	2,000	2,000	2,000	
MEDICAL	300	500	500	500	
TOOLS AND EQUIPMENT	1,108	1,000	1,000	1,000	
GAS AND OIL	15,943	8,979	8,979	9,000	
R&M VEHICLES	2,737	7,500	5,000	7,500	
TIRES	1,744	4,820	2,000	4,500	
UNIFORM ALLOWANCE	1,101	1,000	1,000	1,000	
TOTAL EXPENSES	161,224	169,108	152,480	171,103	
*70% of wages & corresponding share of Health insurance/retirement moved to Street & Alley fund (street/alley/row maintenance & snow removal functions)					

TOWN OF CRESTED BUTTE				
2015 BUDGET				
GENERAL FUND-BUILDING				
	2013	2014	2014	2015
	ACTUAL	BUDGET	PROJECTED	BUDGET
SALARIES & WAGES	222,566	231,397	237,373	245,881
OVERTIME	156		600	
FICA	16,470	17,702	18,205	18,810
HEALTH INSURANCE	42,185	49,617	42,000	45,072
RETIREMENT	20,387	22,411	21,368	22,224
TELEPHONE	300	300	300	300
OFFICE SUPPLIES	784	3,000	3,000	3,000
BOZAR PROFESSIONAL SERVICE	10,095	12,000	12,000	12,000
Copier Maintenance	405	750	750	750
ADVERTISING & LEGAL	3,698	6,500	6,500	6,500
TRAVEL & ED-BOZAR	1,395	2,000	2,000	2,000
CODE BOOKS	0	300	300	300
TRAVEL & ED-BLDG	1,385	3,000	3,000	3,000
UNEMPLOYMENT TAX	720	694	714	738
WORKMANS COMP	1,765	2,087	1,800	1,980
DUES & SUBSCRIPTIONS	740	800	800	800
HISTORIC PRESERVATION	1,159	1,200	1,200	1,200
SHED PRESERVATION	200	300	300	300
GAS AND OIL	410	450	450	450
R&M VEHICLES	830	500	500	500
TIRES		0		
Temporary Help				11,000
Software				15,000
TOTAL EXPENSES	325,650	355,007	353,160	391,804

TOWN OF CRESTED BUTTE				
2015 BUDGET				
GENERAL FUND-RECREATION				
	2013	2014	2014	2015
	ACTUAL	BUDGET	PROJECTED	BUDGET
SALARIES & WAGES	102,795	109,151	108,091	102,752
GYMNASTIC COACHES	10,557	11,222	13,000	12,000
TUMBLE BUG EXPENSES	0	500	500	500
PART TIME-TENNIS LABOR	8,209	9,000	8,500	6,000
INTERN WAGES	2,580	3,000	6,400	9,000
REC FACILITY EXPENSE	4,083	12,000	7,500	12,000
TEMPORARY LABOR	3,447	5,000	3,300	5,000
ZAMBONI OPERATOR	306	4,000	4,000	4,000
FICA	1,059	11,650	11,650	10,691
HEALTH INSURANCE	23,212	26,761	19,055	27,803
RETIREMENT	6,517	6,975	5,720	8,835
TELEPHONE	949	700	900	700
TELEPHONE-WRMG HOUSE	514	1,100	600	1,100
TELEPHONE-SHOP	631	1,100	750	1,100
TRASH PICKUP	4,517	5,000	6,000	5,000
UTILITIES-SHOP	4,618	6,000	4,750	6,000
UTILITIES-ICE RINK	7,220	7,000	7,600	7,000
UTILITIES-WARMING HSE	3,742	6,500	4,500	6,500
UTILITIES-PARKS	6,730	13,000	9,000	13,000
OFFICE/CLEANING SUPPLIES	2,975	2,000	4,000	2,500
SOFTWARE MAINTENANCE	2,945	3,000	3,270	3,000
BANKCARD PROCESSING	3,866	4,000	4,000	3,000
ADVERTISING	4,829	3,200	5,000	4,000
TRAVEL AND EDUCATION	1,090	2,000	1,000	7,540
UNEMPLOYMENT INSURANCE	387	444	444	383
WORKERS COMP	2,961	3,498	3,498	3,708
DUES AND SUBSCRIPTIONS	577	600	600	1,560
UNIFORM ALLOWANCE	613	600	600	600
MEDICAL	76	500	450	350
FLAG FOOTBALL	648	600	600	600
SOCCER EXPENSES	28,030	15,000	17,000	8,000
SOCCER COACHES	4,016	12,000	6,000	7,000
BASKETBALL	336	750	800	750
INDOOR CLIMBING EXPENSE	0	50	350	400
TENNIS LESSONS EXP	652	1,000	700	1,000
GYMNASTIC EXPENSES	5,734	1,500	750	3,000
DODGEBALL EXPENSE	150	200	200	200
VOLLEYBALL EXPENSE	0	500	0	750
SOFTBALL EXP-ADULT	8,091	7,000	10,000	10,000
HOCKEY EXPENSES-JR	28,581	26,000	11,000	0
HOCKEY COACHES	11,524	9,000	10,000	0
SKATEBOARD/SKATEPARK	404	500	0	500
GARDEN CAMP EXPENSE	5,996	5,000	5,000	6,000
LITTLE LEAGUE EXPENSES	3,648	6,000	3,500	6,000
LITTLE LEAGUE COACHES	997	3,000	2,000	3,000
HOCKEY EXP-ADULTS	7,140	11,000	8,000	0

TOWN OF CRESTED BUTTE				
2015 BUDGET				
GENERAL FUND-RECREATION				
	2013	2014	2014	2015
	ACTUAL	BUDGET	PROJECTED	BUDGET
Summer Camp				9,000
GAS & OIL	13,789	10,000	13,000	13,000
R&M VEHICLES	6,636	7,500	7,500	7,500
TIRES	833	800	800	800
BIG MINE PLANNING		85,000		
TOTAL EXPENSES	339,210	461,901	341,878	343,122

TOWN OF CRESTED BUTTE				
2015 BUDGET				
GENERAL FUND RECREATION REVENUE				
	2013	2014	2014	2015
	ACTUAL	BUDGET	PROJECTED	BUDGET
GYMNASTICS	28,316	12,500	16,000	12,500
TUMBLE BUG	559	600	600	600
HOCKEY ADULT FEES	17,610.00	14,000	2,340	0
SOCCER FEES	38,343.80	25,000	35,600	18,000
BASKETBALL FEES	1,905.00	1,000	850	1,000
SKATEPARK FEES	0.00			0
HOCKEY KIDS FEES	47,405.00	38,000	3,210	0
TENNIS LESSONS	13,495.00	12,000	12,800	8,000
SOFTBALL FEES-ADULT	12,380.00	12,000	12,200	12,000
DODGEBALL	1,000.00	1,000	400	500
VOLLEYBALL FEES	0	1,250	0	1,000
LITTLE LEAGUE FEES	7,070	9,000	7,600	9,000
FLAG FOOTBALL	890	1,200	1,500	1,200
Summer Camp	0	0		10,000
GARDEN CAMP FEES	5,980.00	6,000	8,600	8,000
PARK FEES	23,335.75	22,000	25,000	32,000
INDOOR CLIMBING	137.41		6	100
TOTAL REVENUE	198,427	155,550	126,706	113,900

TOWN OF CRESTED BUTTE				
2015 BUDGET				
GENERAL FUND-RECREATION PROGRAM SUMMARY				
	2013	2014	2014	2015
	ACTUAL	BUDGET	PROJECTED	BUDGET
<b>LITTLE LEAGUE</b>				
Revenue	7,070	9,000	7,600	9,000
Expenses	3,648	6,000	3,500	6,000
Coaches	997	3,000	2,000	3,000
NET REV(COST)	2,425	0	2,100	0
<b>FLAG FOOTBALL</b>				
Revenue	890	1,200	1,500	1,200
Expenses	648	600	600	600
NET REV(COST)	242	600	900	600
<b>SOFTBALL</b>				
Revenue	12,380	12,000	12,200	12,000
Expenses	8,091	7,000	10,000	10,000
NET REV(COST)	4,289	5,000	2,200	2,000
<b>SOCCER</b>				
Revenue	38,344	25,000	35,600	18,000
Expenses	28,030	15,000	17,000	8,000
Coaches	4,016	12,000	6,000	7,000
NET REV(COST)	6,298	(2,000)	12,600	3,000
<b>TUMBLE BUGS</b>				
Revenue	559	600	600	600
Expenses	0	500	500	500
NET REV(COST)	559	100	100	100
<b>GYMNASTICS</b>				
Revenue	28,316	12,500	16,000	12,500
Coaches	10,557	11,222	13,000	12,000
Expenses	5,734	1,500	750	3,000
NET REV(COST)	12,025	(222)	2,250	(2,500)

TOWN OF CRESTED BUTTE				
2015 BUDGET				
GENERAL FUND-RECREATION PROGRAM SUMMARY				
	2013	2014	2014	2015
	ACTUAL	BUDGET	PROJECTED	BUDGET
<b>TENNIS LESSONS</b>				
Revenue	13,495	12,000	12,800	8,000
Expenses	652	1,000	700	1,000
Labor	8,209	9,000	8,500	6,000
NET REV(COST)	4,634	2,000	3,600	1,000
<b>HOCKEY-JUNIOR</b>				
Revenue	47,405	38,000	3,210	0
Expense	28,581	26,000	11,000	0
Coaches	11,524	9,000	10,000	0
NET REV(COST)	7,300	3,000	(17,790)	0
<b>HOCKEY-ADULT</b>				
Revenue	17,610	14,000	2,340	0
Expense	7,140	11,000	8,000	0
NET REV(COST)	10,470	3,000	(5,660)	0
<b>TOTAL HOCKEY</b>				
REV(COST)	17,770	6,000	(23,450)	0
<b>SKATEPARK</b>				
Revenue	0	0	0	-
Expense	404	500	0	500
NET REV(COST)	(404)	(500)	0	(500)

TOWN OF CRESTED BUTTE				
2015 BUDGET				
GENERAL FUND-RECREATION PROGRAM SUMMARY				
	2013	2014	2014	2015
	ACTUAL	BUDGET	PROJECTED	BUDGET
<b>GARDEN CAMP</b>				
Revenue	5,980	6,000	8,600	8,000
Expense	5,996	5,000	5,000	6,000
NET REV(COST)	(16)	1,000	3,600	2,000
<b>VOLLEYBALL</b>				
Revenue	0	1,250	0	1,000
Expense	0	500	0	750
NET REV(COST)	0	750	0	250
<b>DODGEBALL</b>				
Revenue	1,000	1,000	400	500
Expenses	150	200	200	200
NET REV(COST)	850	800	200	300
<b>BASKETBALL</b>				
Revenue	1,905	1,000	850	1,000
Expenses	336	750	800	750
NET REV(COST)	1,569	250	50	250
<b>SUMMER CAMP</b>				
Revenue	0	0	0	10,000
Expenses	0	0	0	9,000
NET REV (COST)	0	0	0	1,000
<b>TOTAL REVENUES</b>				
	174,954	133,550	101,700	81,800
<b>TOTAL EXPENSES</b>				
	124,713	119,772	97,550	74,300
<b>NET REV(COST)</b>				
	50,241	13,778	4,150	7,500