



2009  
ANNUAL  
BUDGET

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# Council Actions

**CITY OF SALIDA, COLORADO  
RESOLUTION 2008-98**

**A RESOLUTION OF THE CITY OF SALIDA, COLORADO SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND, AND ADOPTING A BUDGET FOR THE CITY OF SALIDA, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2009, AND ENDING ON THE LAST DAY OF DECEMBER 2009.**

**WHEREAS**, the City Council of the City of Salida and Interim City Administrator, Mike Copp, have appointed Jan Schmidt, Finance Director, to prepare and submit a proposed budget to said governing body at the proper time; and

**WHEREAS**, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place, a public hearing was held on November 17, 2008, and interested taxpayers were given the opportunity to file or register any objections to said proposed budget; and

**WHEREAS**, whatever increases may have been made in the expenditures, like increases were added to the revenues so that the budget remains in balance, as required by law; and

**WHEREAS**, the City Council wishes to adopt the proposed budget for the fiscal year 2009.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL FOR THE CITY OF SALIDA, COLORADO:**

1. The Salida City Council incorporates the foregoing recitals as its conclusions, facts, determinations, and findings.
2. The Budget as submitted and summarized by fund as following, and including the Lease-Purchase Supplemental Schedule attached hereto as Exhibit A and incorporated herein by this reference, is hereby approved and adopted for the fiscal year beginning January 1, 2009 and ending December 31, 2009:

**GENERAL FUND**

**Expenditures**

Operating Expenditures	\$ 4,405,550
Capital Expenditures – Current Year	4,774,780
Capital Expenditures – Financing	<u>683,369</u>
Total	\$ 9,863,699

**Revenue**

Operating Revenue	\$ 4,410,674
Capital Revenue	<u>5,465,856</u>
Total	\$ 9,876,530

**STEAMPLANT FUND**

**Expenditures**

Operating Expenditures	\$ 238,750
Capital Expenditures – Current Year	21,400

Capital Expenditures – Financing	<u>48,275</u>
Total	\$ 308,425

Revenue	
Operating Revenue	\$ 173,500
Capital Revenue	18,000
Use of Operating and Capital Reserves	<u>116,925</u>
Total	\$ 308,425

**ENTERPRISE FUND**

	Water	Sewer
Operating Expenditures	\$ 693,800	\$ 749,000
Capital Expenditures – Current Year	1,256,835	319,000
Capital Expenditures – Financing	<u>566,328</u>	<u>98,766</u>
Subtotal	\$ 2,516,963	\$ 1,166,766
Increase in Operating Reserves	<u>142,100</u>	<u>258,000</u>
Total	\$ 2,659,063	\$ 1,424,766

Revenue		
Operating Revenue	\$ 835,900	\$ 1,007,000
Capital Revenue	410,000	185,000
Use of Capital Reserves	<u>1,413,163</u>	<u>232,766</u>
Total	\$ 2,659,063	\$ 1,544,766

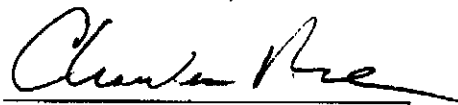
**CONSERVATION TRUST FUND**

Expenditures	\$ 97,000
Revenue	
Use of Reserves	<u>46,900</u>
Total	\$ 97,000

2. The budget hereby approved and adopted shall be signed by the Mayor and Clerk and made a part of the public records of the City.

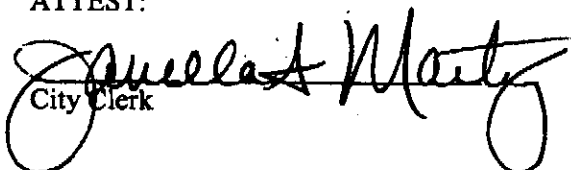
RESOLVED, APPROVED, AND ADOPTED, this 15<sup>th</sup> Day of December, A.D. 2008.

CITY OF SALIDA, COLORADO

By:   
Mayor

[SEAL]

ATTEST:

  
City Clerk

**EXHIBIT A  
LEASE-PURCHASE SUPPLEMENTAL SCHEDULE**

**I. LEASE-PURCHASE AGREEMENTS NOT INVOLVING REAL PROPERTY**

**Description of Lease-Purchase Items:**

- 2 John Deere loaders
- 2 John Deere Backhoes
- 2 Chevy dump trucks
- 1 Ingersoll Rand roller
- 1 Bobcat planer
- 1 Elgin street sweeper
- 1 crack sealer trailer mount
- 1 truck mower
- 1 sander attachment
- 1 chipper
- 1 John Deer motor grader

**Date of Lease-Purchase Agreement:** May 1, 2006

	<u>Year</u>	<u>Amount</u>
Total amount to be expended for all non-real property	2009	\$ 107,635

Total maximum payment liability for all non-real property lease purchase agreements over the entire terms of all such agreements, including all optional renewal terms:

\$ 430,539

**II. REAL PROPERTY LEASE-PURCHASE AGREEMENTS**

**Description of Real Property Lease-Purchase: SteamPlant Theater & Event Center**

**Date of Lease-Purchase Agreement:** June 1, 2008

	<u>Year</u>	<u>Amount</u>
Total amount to be expended for all non-real property	2009	\$ 48,275

Total maximum payment liability for all non-real property lease purchase agreements over the entire terms of all such agreements, including all optional renewal terms:

\$ 724,118

**Description of Real Property Lease-Purchase: Community Services Complex**

**Date of Lease-Purchase Agreement:** December 3, 2008

	<u>Year</u>	<u>Amount</u>
Total amount to be expended for all non-real property	2009	\$ 72,713

Total maximum payment liability for all non-real property lease purchase agreements over the entire terms of all such agreements, including all optional renewal terms:

\$ 1,454,268

**RESOLUTION 2008-99**

**RESOLUTION TO SET MIL LEVIES**

**A RESOLUTION REPEALING THE GENERAL PROPERTY TAXES FOR THE YEAR 2009 FOR THE 2009 BUDGET YEAR**

WHEREAS, the City Council of the City of Salida has adopted the annual budget in accordance with the Colorado Local Government Budget Law on December 15, 2008, and;

WHEREAS, the 2008 valuation for assessment for the City of Salida as certified by the County Assessor is \$80,480,004; and

WHEREAS, by Resolution No. 60, Series of 2008, the Salida City Council approved submittal to the registered voters of the City of Salida, Colorado a ballot question regarding the increase of the City's retail sales tax by an addition one percent (1.0%) for the purpose of funding construction, operation, maintenance, and repair of roads and other public infrastructure of the City (the "Sales Tax Ballot Question"); and

WHEREAS, to offset the costs of the sales tax increase to Salida residents and avoid competition with Salida School District R-32-J tax funding, the Sales Tax Ballot Question approved by Resolution No. 60, Series of 2008 also included as an attendant measure the repeal of the City's property tax; and

WHEREAS, a majority of the registered voters in the City of Salida approved the Sales Tax Ballot Question at the November 4, 2008 general election, and the Salida City Council finds and determines that no property tax shall be levied for 2009.

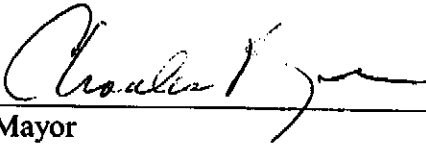
**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL FOR THE CITY OF SALIDA, COLORADO:**

- Section 1. There is hereby levied a tax of 0 mills upon each dollar of the total valuation for assessment of all taxable property within the City for the year 2008.
- Section 2. That for the purpose of meeting all bonds and interest of the City of Salida during the 2008 budget year, there is hereby levied a tax of 0 mills upon each dollar of the total valuation for assessment of all taxable property within the City for the year 2008.
- Section 3. That the City Clerk is hereby authorized and directed to immediately certify to the County Commissioners of Chaffee County, Colorado, the mill levy for the City of Salida as herein above determined and set.

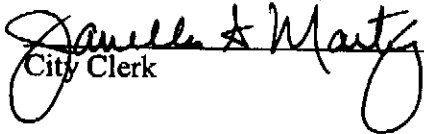
RESOLVED, APPROVED AND ADOPTED, this 15<sup>th</sup> day of December, A.D. 2008.

CITY OF SALIDA

[SEAL]

By:   
Mayor

ATTEST:

  
City Clerk



**RESOLUTION 2008-100**

**RESOLUTION TO APPROPRIATE SUMS OF MONEY**

**A RESOLUTION APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS, AND SPENDING AGENCIES, IN THE AMOUNTS AND FOR THE PURPOSES AS SET FORTH BELOW, FOR THE CITY OF SALIDA, COLORADO, FOR THE BUDGET YEAR.**

WHEREAS, the Salida City Council has adopted the annual budget in accordance with the Colorado Local Government Budget Law on December 15, 2008, and;

WHEREAS, the Salida City Council has made provision therein for revenues in an amount equal to or greater than the total proposed expenditures as set forth in said budget, and;

WHEREAS, it is not only required by law, but also necessary to appropriate the revenues provided in the budget to, and for the purposes described below, so as not to impair the operations of the City of Salida.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL FOR THE CITY OF SALIDA, COLORADO:**

That the following sums are hereby appropriated from the revenues of each fund for the calendar year 2009 to each fund for the purposes stated:

**GENERAL FUND**

Operating Expenditures	\$ 4,405,550
Capital Expenditures – Current Year	4,774,780
Capital Expenditures – Financing	<u>683,369</u>
Total	\$ 9,863,699

**STEAMPLANT FUND**

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Total	\$ 2,659,063	\$ 1,424,766

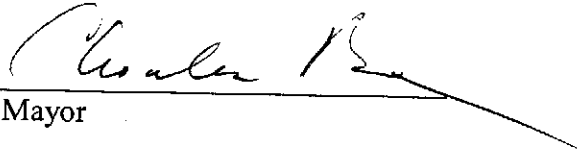
CONSERVATION TRUST FUND  
Expenditures

\$ 97,000

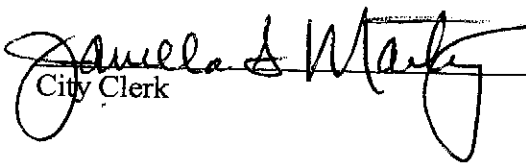
RESOLVED, APPROVED, AND ADOPTED this 15<sup>th</sup> day of December, A.D. 2008.

CITY OF SALIDA

[SEAL]

By:   
Mayor

ATTEST:

  
City Clerk

# Budget Narrative

**City of Salida**  
**2009 Budget Narrative**  
December 15, 2008

This budget narrative provides information to help readers understand the various worksheets in the annual budget package and tells the story behind the numbers. The first section of this document explains the numbers in the summary worksheet, while the focus of the second part of this document is management's discussion of 2009 goals, activities and changes from the previous year. The narrative is broken into the following sections:

- A. Summary of All City Funds
  - I. Background
  - II. Capital Revenue and Expenditures
  - III. Operating Revenue and Expenditures
  
- B. Management's Discussion
  - I. Major Initiatives
  - II. Key Budget Assumptions
  - III. Proposed Staff Changes
  - IV. New Programs / Budget Items
  - V. Grants
  - VI. Community Support
  - VII. Long-range Considerations

**A. Summary of All City Funds**

**I. Background**

Due to restrictions passed by legislators and voters, the City must track revenue and spend its resources only as allowable by local law as documented in the Municipal Code. In addition, government accounts are organized on the basis of funds or account groups, each of which is considered to be a separate accounting entity. The City has both general government and business type (or "enterprise") funds. All funds use the accrual basis of accounting for financial statement reporting in accordance with Government Accounting Standards Board (GASB) Statement No. 34. The 2009 budget has been prepared using the modified accrual basis following a format very similar to (but more detailed than) disclosures published in the audited financial statements.

In the **Summary of All City Funds** worksheet that immediately follows the budget narrative, capital expenditures are matched with the revenue available for such purposes. Funds available for operating purposes are shown in the second section, followed by a total for all sources and uses of funds.

## II. Capital Revenue and Expenditures

The general fund capital budget is substantially greater than in previous years due to the new community services complex project and the passage of an additional 1% sales tax for roads and other infrastructure. Capital expenditures in the enterprise funds are projected to exceed revenue in 2009 by approximately \$1.65 million, which requires the use of reserves. Sufficient reserves for budgeted 2009 expenditures have been established in previous years through collection of fees and the 2007 Water & Sewer Bond proceeds.

### Revenue Details:

#### General Fund

- Just over \$900,000 in incremental revenue is available for streets and other public infrastructure in 2009 from an additional 1% city sales tax passed by the voters. This represents a 75% allocation of the new tax for capital.
- No change was made in the allocation of the existing 2% sales tax; 44% is allocated to either capital expenditures (\$500 to \$5,000) or capital assets (>\$5,000).
- Taxable sales are assumed to be flat compared to 2008.
- The occupational tax is allocated 75 /25 between capital and operating expenses. It is further restricted for use on for recreation improvements and operating expenses at parks, recreation and arts facilities. The final budget assumes the occupational tax will be enacted at the low end of the range being discussed – \$2.50 per room for each occupied night – and will be effective on March 1st.
- Grant revenue is significant in 2009 and a detail schedule is included in the budget narrative showing project budgets and grant funds for major projects including the renovation of the community services building, aquatic center hot water line, Highway 50 improvements and others.
- Proceeds from the sale of assets (police headquarters / council chambers) represent \$500,000 of the capital funds to be used for renovation of the new community services building.
- Bond proceeds of \$800,000 represent funds from “schedule 2” of the lease purchase arrangement with Capital One for renovation of the community services building.

#### Water & Sewer Funds

- Development fees are budgeted at a lower level that experienced during 2008 due to economic uncertainties and the likely effect on construction projects that generate this capital revenue for the City.
- No grant or loan proceeds are budgeted in 2009 but will be sought for future projects and potentially projects that could start in late 2009.

#### Conservation Trust Funds

- Lottery proceeds, based on population, are expected to be flat in 2009.

### Expenditure Details:

#### General Fund

- Total capital expenditures are greater in 2009 than a typical year; however, the major projects are receiving a significant portion of their total funding from grants.

- 12.5% of the City's capital expenditures are debt and interest payments for prior year purchases.
- Many capital requests were cut or deferred in the budget.
  - \$475,000 for a new fire dept rescue engine (to replace Engine 12)
  - \$500,000 was cut from the most recent renovation cost estimates to be achieved through plan changes or phasing of the project
  - Other significant items that were deferred include: new public bathrooms, software and computer updates, tennis courts at Centennial Park and many other smaller items

#### Water Fund

- The 2009 capital revenue budget is lower than 2008 due to DOLA grant funds included in the 2008 budget and a projected drop in new development, which brings in resource and system development fees.
- The water plant improvements involved with bringing the new high zone water tank on line will be completed in 2009.
  - Contracts were awarded for the improvements in the amounts of \$75,000 for electrical and \$364,000 for other elements of the upgrade
  - \$260,000 is needed for a new reservoir roof
  - \$300,000 for purchase and installation of radio read water meters
  - Legal & engineering fees to finalize the adjudication process for the Tennessee water rights are budgeted at \$75,000
  - \$35,000 for the shared portion of engineering costs for Sackett Ave
  - \$29,000 for a new 1-ton service truck
  - \$566,000 in debt service (31% of the total capital budget)

#### Sewer Fund

- Capital revenue in the sewer fund is also projected to decline due to the slow down in development activity.
- The Preliminary Engineering Report on the Waste Water Treatment Plant indicates that major capital resources are needed to update the system. While not reflected in the 2009 capital numbers, this imminent need must be kept in mind when discussing capital funding for current budget year.
- 2009 capital items include:
  - \$100,000 to replace lines
  - \$75,000 for sewer lining on Sackett Street
  - \$50,000 for a new roof (deferred from 2008)
  - \$35,000 for the shared portion of engineering costs for Sackett Ave
  - \$29,000 for a new 1-ton service truck
- Cut from the budget was the request for \$120,000 for a new vacuum trailer

#### SteamPlant

- As this new facility is launched in the market for meeting spaces, it is important that it is professionally equipped and recognized as a viable location to host a meeting or event in competing venues. The City and its partners made a significant investment in the

SteamPlant during 2008 and we believe that 2009 capital expenditures will be minimal and/or can be deferred until grant or partner funding is secured.

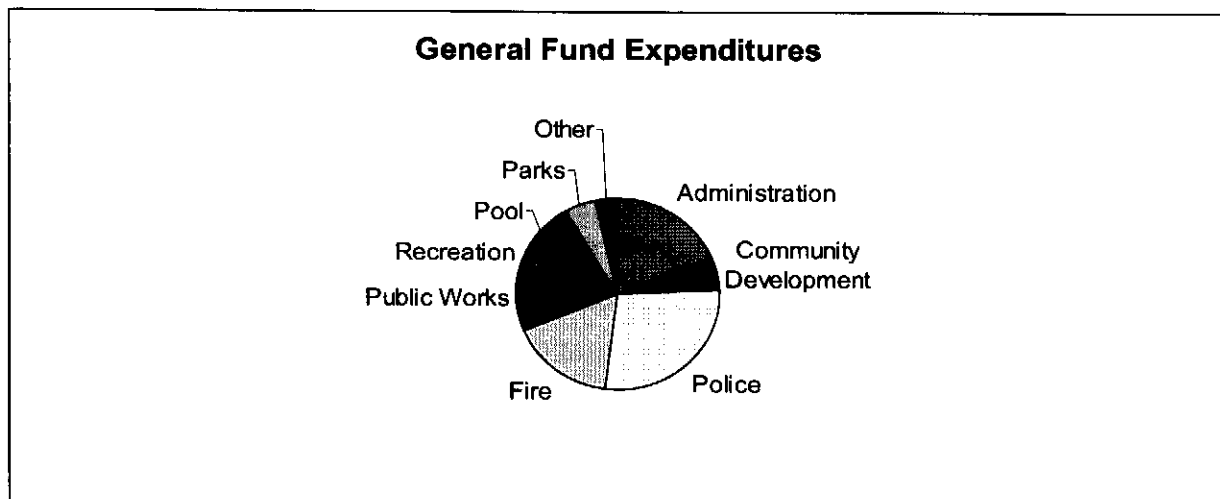
#### Conservation Trust Funds

- A decision was made to use some reserves built up in previous years for the Salida Mountain Trails project. Due to the close proximity to the City, broad support by the community of these multi-use trails and the expected visitor draw this project is expected to have a significant positive impact to the community.
- Detail of all 2009 projects is included in the budget package.

### III. Operating Revenue and Expenditures

An allocation of 56% of the City's existing 2% sales tax can be used for operating costs, as needed. In addition, the incremental 1% for City sales tax is designated for the construction, operation, maintenance and repair of roads and other public infrastructure. A portion of those costs are operating expenditures for accounting purposes and, therefore, 25% of the new sales tax was allocated to the operating budget. This is slightly more than the loss in property tax revenue to the general fund.

- The City's general fund operating revenue slightly exceeds expenditures in 2009
- No major changes in the sources and uses of operating funds are budgeted. However, some departments have been consolidated and certain expenditures will be recorded in a different department than the historical presentation to conform to current organizational definitions.



- Charges for services offset a significant portion of the pool expenditures as well as some of the City's administrative and community development costs.
- Enterprise funds are now providing sufficient revenue to support existing operations. However insufficient capital reserves exist for known future requirements and capital funding is a concern for needed water and waste water plant improvements.
- The deficiency in operating funds for SteamPlant operations will need to be provided by general City funds or increased donations or partner support.
- Expenses are discussed in much more detail in the narratives by fund and by department in documents from work sessions that preceded this final budget.

## **B. Management's Discussion**

### **I. Major Initiatives**

As a backdrop for the choices that City staff and council members must make about where to allocate budget dollars, it is important to keep in mind the key goals to be accomplished next year.

2009 will be a year with several opportunities to make a real difference in our community. Voters have entrusted City officials with incremental tax dollars to deliver improvements that have long been requested.

- Investment in streets funded by passage of Initiative 2A – An estimated \$1.1 million of incremental tax dollars in 2009 will generate immediate rewards for citizens by funding street projects that would otherwise not be possible. We plan to take these projects out for bid early in 2009 to ensure commitments by contractors and materials providers. Total revenue generated by 2A is being allocated 75% to capital and 25% to operating expenses related to streets and other infrastructure. The loss of city property tax revenue is covered by the 25% allocation.
- Investment in recreation and arts funded by passage of Initiative 2B – The City will use \$100,000 of these new funds to construct a “post and beam” structure over the existing locker rooms to enable them to be re-opened. Funds for the City’s match on the DOLA grant to repair the hot water line (\$65k in 2009) may also come from 2B. The remaining amount may be used to cover some smaller projects such as trails and will help offset operating losses at the aquatic center. We will consider bonding against this new revenue stream for a major project in 2010 or later. The current budget version assumes implementation at \$2.50 per room, although the voters approved \$4.82 per room. Total revenue generated by 2B is being allocated 75% to capital and 25% to operating expenses to support the aquatic center. Due to issues identified in the wording of the ordinance, a March 1<sup>st</sup> effective date is assumed in the budget.
- Community Services Complex – The last 10-year capital plan included a new police headquarters and city hall at a cost of \$2.5 million in 2011. Early in 2008, we were presented with the opportunity to purchase the historic Denver & Rio Grand Railroad hospital along with a section of river front property as tenants in common with the county at a much lower estimated price per square foot than it would cost to build a new facility. This accelerates the timing of a significant capital expense and lease obligation and provides the City with the needed facility at an expected lower total cost. The capital budget includes \$2.08 million, an amount that is actually \$500,000 less than current cost estimates. Unless additional funding sources can be identified in 2009, we must identify project cost savings or defer some costs through project phasing. Funding sources in the budget are a DOLA grant for \$850,000 (50% of the total awarded jointly to the City and Chaffee County), \$500,000 in proceeds from the sale of two vacated buildings, proceeds from a lease purchase arrangement, and capital reserves.



- Hot Water Line Refurbishment – Largely funded by a \$442k DOLA grant for and \$325k in lawsuit proceeds from the current pipeline, this \$830k capital expenditure is a first step toward restoring and enhancing one of the city’s treasured recreation facilities. (Note: \$35k was already spent toward the grant on architectural and engineering reports.)
- Highway 50 streetscape improvements & Holman traffic signal – Largely funded by a CDOT grant, \$274k is included in the capital budget for improvements that will provide a significant benefit to the business owners on Highway 50 and to the community in general. Grant revenue of \$198k and \$354k is planned for 2009 and 2010, respectively.
- Water Plant Improvements – Water tank completed in 2008; approximately \$500,000 in plant improvements to be made to bring the high zone tank into service. A new reservoir roof is also needed.
- Sewer Plant Improvements – Our engineering firm has provided us with a preliminary estimate of \$15 million to make necessary updates to the sewer plant. Finalizing the project plans and determining the source of funding will require administrative and plant resources in 2009. Should the project begin in 2009, a budget amendment will be presented to council.
- Vandaveer property development – Although under contract since early in 2008, a closure of the sale of this undeveloped 191.6 acre parcel of land southeast of the developed City remains highly uncertain. New marketing efforts could be undertaken in 2009. The budget assumes continued debt service on the original note and no sales proceeds.
- Economic Development – Much uncertainty currently exists in the local economy due to both national and local news – turmoil in the global financial markets, the closure of BBI’s Salida office, and delay of Climax Mine re-opening. The City may become involved in projects such as a business incubator (recruitment & retention) and new initiatives to marketing Salida.
- Comprehensive Plan update – The Community Development department will be leading an effort to overhaul the City’s Comprehensive Plan
- Home Rule – No specific funds have been budgeted for a home rule election in 2009.
- Business licensing – Council and staff agree that a city business licenses process would provide useful information for economic development and communications. However, we do not believe the personnel resources are available at this time to address this initiative. We will keep this on a list of potential projects and may consider it for a 2010 implementation.
- RFP for Hot Springs Property on Poncha Springs Pass – Since the termination of the Boy Scouts lease, this valuable property has been vacant. A top priority for the City is to identify a suitable lessor to develop the property and generate revenue for the community.

## II. Key Budget Assumptions

Certain predictions lie behind the numbers in the budget and require discussion and analysis in the budgeting process. Key drivers behind some of the City's revenues and expenses are outlined below:

### Revenue

- Sales tax revenue – 0% growth in taxable sales
  - 2% restrictions:
    - \$860k for capital improvements
    - \$220k for capital expenditures
    - \$25k for economic development
  - 1% restricted for streets & public infrastructure - \$1.2 million
- Sewer rates – an engineering report and rate study will likely recommend an increase in rates
- Water rates – continue implementing the 3% increase per year; a planned 2009 engineering study may recommend rate increases
- Franchise taxes – increase of \$51,000 expected due to renegotiated contracts in 2008
- Hot springs pool rates – no further rate increases in 2009; ~ \$70,000 increase from 2008 budget
- Property rental income – no major changes; although RFPs will be sought for the hot springs property for a long-term lease in 2009, no revenue is expected until 2010 or later

### Expenses

- Pay plan adjustments – council is being asked to approve a new employee compensation plan that partially closes the gap between market wages and current pay. The financial effect of \$240,000 is included in the final budget. All employees will receive at least a 5% cost of living increase, while many will receive substantial market adjustments (not to exceed 35%).
- Employee health insurance – 13% increase from 2008/2009 plan year or 6.5% for the 2009 budget
- Natural gas costs – 24% price increase (June increase of 23% & October increase of 1%)
- Asphalt – unknown availability & cost; assumed availability at 10% cost increase
- Fuel costs – assume flat to 2008 actual expenses

## III. Proposed Staff Changes

Most department heads have expressed the need for additional staff, which in some cases restores staffing to pre-2003 layoff levels. The table below summarizes the staffing requests. The only change included in the budget is the hiring of a dedicated part-time administrative assistant to be shared by the City Administrator and Finance Director and converting the Municipal Court Clerk to a full-time position.

Most department heads expressed concern that compensation levels for existing employees need to be addressed before hiring any new staff. Implementation of an employee pay plan that begins to close the gap between city wages and market comparables has long been a top priority of council and department heads.

For several years, the cost of employee insurance and the overall cost of living in our community has exceeded annual pay increases.

- 2008 – 3% COLA
- 2007 – no increase
- 2006 – no increase
- 2005 – 3% COLA
- 2004 – 2% COLA
- 2003 – no increase

The 2009 staffing requests will be reconsidered mid-year in light of economic trends and other factors.

Department	Title	Status
Fire	Full-time Admin Assistant	PT to FT
Fire	Fire Marshal	FT
Fire	Master Firefighter	FT
Administration	Paid Deputy Clerk	PT
Administration	Finance Manager	TBD
Administration	Part-time Admin Assistant	PT
Comm Devel	Paid Intern	PT or FT
Police	Court Clerk	PT to FT
Recreation	Recreation Coordinator & Lesson Coordinator	PT to FT
Pool	Front Desk Coordinator	PT to FT
Pool	Facility Manager	PT
Recreation	Special Events Coordinator	PT
SteamPlant	Admin Assistant	PT
Public Works	Streets	FT
Public Works	Building & Grounds	FT
Public Works	Seasonal - Parks	S
Public Works	Seasonal - Parks	S
Public Works	Seasonal - Streets	S
Public Works	Seasonal - Streets	S

#### IV. New Programs / Organizational Changes

In many cases, budgets are developed based on last year's numbers. This section of the narrative is intended to point out the areas where the budget is not comparable to 2008 because of new programs or organizational changes affecting how items are categorized.

Community Services Complex – This is a major project that will impact on administrative and police departments and several aspects of the 2009 budget:

- Capital
- Staff time
- County maintenance staff shared with City
- Other operating costs

Occupational Tax – With the passage of 2B, the finance department will need to establish the reporting format and processes to self collect this new tax from all lodgers in the City limits.

Payroll Processing / Human Resources Management System – approximately \$9,500 of incremental costs for the ADP payroll processing and new HR functionality is expected to significantly reduce the risk of non-compliance with tax and labor laws and increase staff efficiency.

Information Technology – On November 14, the IT Review Committee selected a new IT consultant based in the Denver area to act as the City’s CIO and assist with technology upgrades. An incremental \$20,000 was budgeted for 2009 for consulting fees. Originally proposed at a much higher amount, \$31,900 is included in the capital budget for the purchase of new PCs and server(s) across all funds, an amount that does not anticipate any significant hardware upgrades. This is highly recommended should funding become available.

Police Recruitment Program – Chief Clark has requested \$10,000 in funding to sponsor a local candidate through the police officer academy in order to be prepared for future staff openings. This is in response to recent high turnover in the department.

Recycling – Public Works agreed to take on the responsibility to empty the new downtown recycle bins being set up by the Convergence Group. The capital expenditures budget includes \$3,000 for a new trailer and staff time will be diverted from other parks maintenance activities.

Proposed new public bathroom facilities – In addition to the needed capital funds, new facilities will require personnel resources for cleaning and maintenance. This item was cut from the final budget but would be re-visited should the City obtain significant grant or partner funds to offset the costs.

Utilities – Although part of the enterprise funds discussion, changes proposed for utilities billing will also affect general fund operations due to shared staffing.

- Monthly billing / Budget billing
- Credit cards and /or Electronic Funds Transfers

Other City Government – Most community programs were centralized under the “Other City Activities” department to better isolate core municipal government departmental activities and “extras” provided by the City. Staff is requesting that council approve a budget amount to be used to support projects initiated in the community.

- Funding would be determined after evaluating the request using the Projects Prioritization Matrix.
- Staff would be authorized to determine use of budgeted funds
- May consider establishing a maximum amount per request
- Will eliminate the need to come to council with requests to fund small unbudgeted items

Three administrative departments were combined into one and separate departments for Marvin Park and “other” parks were combined into one department. These changes increase efficiencies

within accounting and payroll processes while still providing sufficient detail for managing and analyzing operations.

One other item to note is the 2009 budget is being presented in a format that closely resembles the year end audited financial disclosures. Some lack of comparability also exists in cash versus accrual assumptions and gross versus net treatment of capital items and grant expenditures when compared to the 2008 budget.

## VI. Grants

Grants are a significant source of revenue to the City for the planning and execution of many major capital projects. The table below summarizes grants that are currently active or are expected to approved for the 2009 budget.

Project Name	Grantor	Project Budget	Grant Amount	2007	2008	2009	2010
Water & Sewer Upgrades (Grand Ave)	DOLA	\$ 778,800	\$ 500,000	\$ 50,000			
Holman Athletic Fields	GOCO	334,797	197,115	197,115			
Salida Water System Stabilization	DOLA	3,148,450	500,000	450,000	50,000		
Salida Wastewater Plant Study	DOLA	40,000	20,000		20,000		
Safe Routes to School	CDOT	156,415	86,415			86,415	
Salida Parks Master Plan	GOCO	66,410	46,410	46,410			
CO Water Conservation Plan	CWCB	38,708	28,995		26,096	2,900	
Public Art	CCA	1,000	500		500		
Community Services Complex Study	DOLA	90,000	50,000		45,000	5,000	
Salida Middle School Playground	GOCO				31,500		
Milk Run Trail	State Parks	323,655	156,399			156,399	
Aquatic Center	DOLA	882,238	442,238			442,238	
Community Services Complex (50%)	DOLA	2,498,240	850,000			850,000	
D&RG Hospital / Window Replacement & Façade Restoration	State Historic Fund	328,794	245,794			245,794	
Union Pacific Trail Planning Grant	Nat'l Park Srvc						
Hwy 50 Improvements - Phase I	CDOT	247,400	197,920			197,920	
Hwy 50 Improvements - Phase II	CDOT	442,775	354,220				354,220
			\$ 3,676,006	\$ 743,525	\$ 173,096	\$ 1,986,666	\$ 354,220

## VII. Community Support

City staff members feel it is important to highlight areas where we support the community by providing financial or staff resources beyond the basic municipal services expected of residents. Through tax payer dollars, municipal governments provide basic services essential to the safety and comfort of citizens. In addition, certain discretionary projects and initiatives are supported by the City. Both staff and council receive many requests from members of the public and local

organizations to fund various projects. Many of these would improve the quality of life for at least some citizens. However, it is not possible for the City to fund all such requests.

Funding decisions on many of these requests is yet to be determined. The Finance Committee will review the pending requests and any new requests and present items to council for a budget amendment, as needed.

Dept	Paid To	Description	Amount	Funded?	Budget
Other City	Chaffee County Commissioners	Airport operating support	\$ 45,000	Partial	Expense
CTF	SW Conservation Corp	Trail work	30,000	Yes	Capital
Parks & Trails	TBD	Machine for trail building	20,000	No	Capital
Parks & Trails	TBD	Whitewater Park maintenance & repairs	15,000	Yes	Capital
Other City	Chaffee Housing Trust	Operating fund contribution	15,000	Yes	Expense
Other City	Neighbor to Neighbor	Bus Service to Denver (new)	15,000	Partial	Expense
Other City	TBD	Discretionary fund	15,000	Yes	Expense
Other City	TBD	Wayfinding signs	10,000	No	Capital
Other City	Salida Musuem	New Roof	9,800	No	Capital
Other City	Salida Mountain Trails	Rental of trail-building machine/operator	7,500	No	Capital
Other City	Salida Parks, Open Space Trails	Signs to connect scenic roads & trails	5,000	Partial	Capital
Fire	Stonebreaker Fireworks	Fireworks on 4th of July	5,000	Yes	Expense
Other City	Upper Ark Council of Govts	Community Recycling Program	4,150	Yes	Expense
Other City	TBD	Downtown Recycling Program	3,000	Yes	Capital
Parks & Trails	Salida Mountain Trails	Signs for Tenderfoot Mtn Trail System	1,500	Yes	Capital
Other City	HOTR Community Church	Raft trip for volunteers	2,000	No	Expense
Other City	Salida Chamber of Commerce	Membership / advertising	2,000	No	Expense
Other City	Neighbor to Neighbor	Shuttle service	1,500	Yes	Expense
Other City	TBD	City internet	1,500	Yes	Expense
Other City	Salida Business Alliance	4th of July festivities	1,000	Yes	Expense
Other City	Upper Ark Council of Govts	Rural Philanthropy Days	250	No	Expense
SteamPlant	Salida Artists	Membership / advertising	240	No	Expense
SteamPlant	BV Chamber of Commerce	Membership / advertising	60	No	Expense
			<u>\$ 209,500</u>		

Summary By Department	
Other City	\$137,700
Fire	5,000
Parks & Trails	36,500
CTF	30,000
SteamPlant	300
	<u>\$209,500</u>

Budget:	Capital	Expense
	35,300	102,400
	36,500	-
	30,000	-
		300
	<u>\$101,800</u>	<u>\$107,700</u>

Excluded from this list are the amounts of city-paid insurance for the Salida Museum, Chamber of Commerce, and Senior Center facilities or the value of rent-free or below market lease agreements with these organizations.

Not all requests on the list are included in the draft 2009 budget. In some cases, partial funding has been included. Most will stay on the list for consideration in 2009 as a budget amendment or for 2010.

When considering such requests, we believe it is important to objectively evaluate the requests using the Projects Priority Criteria (see copy under the Appendix). Staff should ask the right

questions to understand the problem / need and whether or not the proposed solution addresses the objective in the most efficient manner.

### **VIII. Long-range Considerations**

The following long-range considerations were topics of discussion during budget work sessions. These considerations, among others, will be area of focus for both staff and council in decision-making during 2009 and will be discussed in more detail at upcoming meetings.

Economic outlook – Much concern currently exists regarding the City’s economic viability and direction.

Reserve needs – council would like to designate reserves for paying off the Vandaveer note.

10-year capital plan – Due to changes in available funding, the 10-year capital plan will be revised and updated.

# Budget Summary



**City of Salida  
Summary of All City Funds  
2009**

	<u>General Fund</u>	<u>Water Fund</u>	<u>Sewer Fund</u>	<u>SteamPlant</u>	<u>Conservation Trust</u>	<u>Total City</u>
<b>Capital/Restricted</b>						
<b>Revenue</b>						
Sales Tax - Capital Improvements	\$ 860,146	\$ -	\$ -	\$ -	\$ -	\$ 860,146
Sales Tax - Capital Expenditures	221,180					221,180
Sales Tax - Streets	907,830					907,830
Occupational Tax - Capital	193,000					193,000
Grants, Intergovernmental	1,983,700	-	-	-	50,100	2,033,800
Asset Sales	500,000	-	-	-	-	500,000
Bonds, Leases	800,000	-	-	-	-	800,000
Property Tax	-	-	-	-	-	-
Demand Fee	-	50,000	-	-	-	50,000
Resource Fee	-	150,000	-	-	-	150,000
System Development Fee	-	200,000	150,000	-	-	350,000
Other	-	10,000	35,000	43,000	-	88,000
	<u>5,465,856</u>	<u>410,000</u>	<u>185,000</u>	<u>43,000</u>	<u>50,100</u>	<u>6,153,956</u>
<b>Capital Expenditures</b>						
Capital Outlay	4,774,780	1,256,835	319,000	21,400	97,000	6,469,015
Financing - Interest	221,573	206,518	13,960	22,123	-	464,174
Financing - Principle	461,796	359,810	84,806	26,152	-	932,564
	<u>5,458,149</u>	<u>1,823,163</u>	<u>417,766</u>	<u>69,675</u>	<u>97,000</u>	<u>7,865,753</u>
<b>Budget Year Net Surplus (Deficit)</b>	<b>\$ 7,707</b>	<b>\$(1,413,163)</b>	<b>\$ (232,766)</b>	<b>\$ (26,675)</b>	<b>\$ (46,900)</b>	<b>\$ (1,711,797)</b>
<b>Operating</b>						
<b>Operating Revenue</b>						
Sales Tax - Streets Expense	\$ 302,610	\$ -	\$ -	\$ -	\$ -	\$ 302,610
Sales Tax - Economic Development	24,576					24,576
Occupational Tax - Pool Operations	64,000					64,000
Other taxes	3,004,658	-	-	-	-	3,004,658
Licenses and Permits	16,700	-	-	-	-	16,700
Intergovernmental	316,230	2,900	-	-	-	319,130
Fines and Forfeits	87,500	8,000	-	-	-	95,500
Charges for Services	412,000	730,000	997,000	173,500	-	2,312,500
Miscellaneous	82,400	20,000	10,000	-	-	112,400
Interest	100,000	75,000	-	-	-	175,000
Other	-	-	-	-	-	-
	<u>4,410,674</u>	<u>835,900</u>	<u>1,007,000</u>	<u>173,500</u>	<u>-</u>	<u>6,427,074</u>
Operating Expenditures	<u>4,405,550</u>	<u>693,800</u>	<u>749,000</u>	<u>238,750</u>	<u>-</u>	<u>6,087,100</u>
<b>Budget Year Net Surplus (Deficit)</b>	<b>\$ 5,124</b>	<b>\$ 142,100</b>	<b>\$ 258,000</b>	<b>\$ (65,250)</b>	<b>\$ -</b>	<b>\$ 339,974</b>
<b>Total City</b>						
Revenue	\$ 9,876,530	\$ 1,245,900	\$ 1,192,000	\$ 216,500	\$ 50,100	\$ 12,581,030
Expenditures	<u>9,863,699</u>	<u>2,516,963</u>	<u>1,166,766</u>	<u>308,425</u>	<u>97,000</u>	<u>13,952,853</u>
<b>Budget Year Net Surplus (Deficit)</b>	<b>\$ 12,831</b>	<b>\$(1,271,063)</b>	<b>\$ 25,234</b>	<b>\$ (91,925)</b>	<b>\$ (46,900)</b>	<b>\$ (1,371,823)</b>
<b>Additions to (Uses of) Reserves</b>	<b>\$ 12,831</b>	<b>\$(1,271,063)</b>	<b>\$ 25,234</b>	<b>\$ (91,925)</b>	<b>\$ (46,900)</b>	<b>\$ (1,371,823)</b>
<b>Total Budget</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Fund Balances / Net Assets</b>						
Projected Balance at 12/31/08	\$ 3,651,570	\$ 5,307,988	\$ 7,177,285	\$ (210,687)	\$ 145,642	\$ 16,071,798
Projected Balance at 12/31/09	\$ 3,664,401	\$ 5,462,637	\$ 7,386,325	\$ (302,612)	\$ -	\$ 16,210,751

# General Fund

**CITY OF SALIDA, COLORADO**  
**BUDGETARY COMPARISON SCHEDULE**  
**For the Year Ended December 31, 2009**

GENERAL FUND	2007 ACTUAL	2008 BUDGET	2008 AMENDED BUDGET	2008 ESTIMATE	2009 BUDGET	2008 ESTIMATE CHANGE FROM BUDGET		2009 BUDGET CHANGE FROM 2008 BUDGET	
<b>Revenues</b>									
<b>Taxes:</b>									
Property Taxes	\$ 237,347	\$ 248,497	\$ 248,497	\$ 244,000	\$ -	\$ (4,497)	-2%	\$ (248,497)	-100%
Specific Ownership Taxes	51,485	52,000	52,000	48,500	52,000	(3,500)	-7%	-	0%
City Sales Tax	2,348,846	2,389,528	2,389,528	2,445,000	3,668,000	55,472	2%	1,278,472	54%
County Sales Tax	1,288,043	1,297,788	1,297,788	1,345,000	1,345,000	47,212	4%	47,212	4%
Lodging Occupation Tax	-	-	-	-	257,000	-		257,000	
Delinquent Taxes and Interest	48	100	100	100	-	-	0%	(100)	-100%
Franchise Taxes	186,494	196,000	196,000	205,000	256,000	9,000	5%	60,000	31%
<b>Total Taxes</b>	<b>4,112,263</b>	<b>4,183,913</b>	<b>4,183,913</b>	<b>4,287,600</b>	<b>5,578,000</b>	<b>103,687</b>	<b>2%</b>	<b>1,394,087</b>	<b>33%</b>
<b>Licenses and Permits:</b>									
Liquor Licenses	7,546	7,100	7,100	8,000	8,000	900	13%	900	13%
Permits	18,292	2,550	2,550	6,000	6,000	3,450	135%	3,450	135%
Business Licenses	1,185	1,100	1,100	1,400	1,200	300	27%	100	9%
Animal Licenses	878	1,100	1,100	1,500	1,500	400	36%	400	36%
<b>Total Licenses and Permits</b>	<b>27,901</b>	<b>11,850</b>	<b>11,850</b>	<b>16,900</b>	<b>16,700</b>	<b>5,050</b>	<b>43%</b>	<b>4,850</b>	<b>41%</b>
<b>Intergovernmental:</b>									
Cigarette Taxes	26,457	26,000	26,000	25,100	26,000	(900)	-3%	-	0%
Motor Vehicle Registrations	25,408	26,000	26,000	26,000	26,000	-	0%	-	0%
Federal Grants	29,250	207,415	207,415	-	-	(207,415)	-100%	(207,415)	-100%
State Grants	207,215	3,900	3,900	50,000	1,983,700	46,100	1182%	1,979,800	50764%
Highway Users Taxes	184,924	185,000	185,000	176,157	171,630	(8,843)	-5%	(13,370)	-7%
Severance Taxes	-	3,500	3,500	11,887	15,000	8,387	240%	11,500	329%
South Ark. Fire District	61,160	66,000	66,000	70,000	70,000	4,000	6%	4,000	6%
County Road & Bridge	4,894	5,000	5,000	5,000	5,000	-	0%	-	0%
State Highway 291	2,600	2,600	2,600	2,600	2,600	-	0%	-	0%
<b>Total Intergovernmental</b>	<b>541,908</b>	<b>525,415</b>	<b>525,415</b>	<b>366,744</b>	<b>2,299,930</b>	<b>(158,671)</b>	<b>-30%</b>	<b>1,774,515</b>	<b>338%</b>
<b>Fines and Forfeits:</b>									
Court Fines	55,834	55,000	55,000	62,000	75,000	7,000	13%	20,000	36%
Parking Fines	5,300	6,000	6,000	8,260	8,500	2,260	38%	2,500	42%
Other Fines and Forfeits	3,697	-	-	3,936	4,000	3,936		4,000	
<b>Total Fines and Forefeits</b>	<b>64,831</b>	<b>61,000</b>	<b>61,000</b>	<b>74,196</b>	<b>87,500</b>	<b>13,196</b>	<b>22%</b>	<b>26,500</b>	<b>43%</b>
<b>Charges for Services:</b>									
Charges for Services	7,831	6,475	6,475	20,000	20,000	13,525	209%	13,525	209%
Vital Statistics Records	19,300	18,000	18,000	16,000	16,000	(2,000)	-11%	(2,000)	-11%
Hot Springs Pool Fees	248,807	263,200	263,200	280,000	330,000	16,800	6%	66,800	25%
Recreation Fees	21,692	31,300	31,300	25,000	30,000	(6,300)	-20%	(1,300)	-4%

**CITY OF SALIDA, COLORADO**  
**BUDGETARY COMPARISON SCHEDULE**  
**For the Year Ended December 31, 2009**

GENERAL FUND	2007 ACTUAL	2008		2008 ESTIMATE	2009 BUDGET	2008 ESTIMATE		2009 BUDGET	
		BUDGET	AMENDED BUDGET			CHANGE FROM BUDGET	PERCENT	CHANGE FROM 2008 BUDGET	PERCENT
Park Rental Fees	11,018	10,500	10,500	10,500	16,000	-	0%	5,500	52%
Total Charges for Services	308,648	329,475	329,475	351,500	412,000	22,025	7%	82,525	25%
Miscellaneous:									
Interest Revenue	134,347	120,000	120,000	100,000	100,000	(20,000)	-17%	(20,000)	-17%
Rents and Leases	13,625	8,400	8,400	11,000	12,000	2,600	31%	3,600	43%
Planning and Zoning Fees/Reimb	27,282	25,000	25,000	67,100	30,000	42,100	168%	5,000	20%
Donations	6,037	6,000	6,000	6,096	6,000	96	2%	-	0%
Other Revenue	85,934	20,575	20,575	12,000	25,000	(8,575)	-42%	4,425	22%
Sales of Fixed Assets	-	328,000	328,000	370,000	500,000	42,000	13%	172,000	52%
Health Insurance Reimbursements	3,517	21,192	21,192	5,771	9,400	(15,421)	-73%	(11,792)	-56%
Insurance Proceeds	3,938	-	-	4,644	-	4,644	-	-	-
Loan, Lease or Bond Proceeds	-	-	875,000	875,000	800,000	875,000	-	800,000	-
Total Miscellaneous	274,680	529,167	1,404,167	1,451,611	1,482,400	922,444	174%	953,233	180%
<b>TOTAL REVENUE</b>	<b>5,330,231</b>	<b>5,640,820</b>	<b>6,515,820</b>	<b>6,548,551</b>	<b>9,876,530</b>	<b>907,731</b>	<b>16%</b>	<b>4,235,710</b>	<b>75%</b>
Expenditures									
Administration & Gen'l Government	649,148	746,444	746,444	800,000	822,250	53,556	7%	75,806	10%
Community Development	119,152	166,937	166,937	170,000	243,100	3,063	2%	76,163	46%
Police & Municipal Court	1,137,160	1,111,913	1,111,913	1,090,000	1,230,550	(21,913)	-2%	118,637	11%
Fire	612,890	633,926	633,926	630,000	735,600	(3,926)	-1%	101,674	16%
Public Works	458,804	457,840	457,840	460,000	491,750	2,160	0%	33,910	7%
Recreation	37,809	56,268	56,268	35,000	63,400	(21,268)	-38%	7,132	13%
Aquatic Center	437,107	450,091	450,091	415,000	437,750	(35,091)	-8%	(12,341)	-3%
Parks & Trails	373,807	215,799	215,799	200,000	233,750	(15,799)	-7%	17,951	8%
Other City Property	112,801	118,310	118,310	80,000	147,400	(38,310)	-32%	29,090	25%
Total Operating Expenditures	3,938,678	3,957,528	3,957,528	3,880,000	4,405,550	(77,528)		448,022	11%
Capital Outlay	788,481	1,646,198	2,365,768	2,246,000	4,774,780	599,802	36%	3,128,582	190%
Financing - Interest	156,265	141,610	141,610	153,806	221,573	12,196	9%	79,963	56%
Financing - Principle	283,672	292,622	292,622	386,857	461,796	94,235	32%	169,174	58%
Total Capital Expenditures	1,228,418	2,080,430	2,800,000	2,786,663	5,458,149	706,233		3,377,719	162%
<b>TOTAL EXPENDITURES</b>	<b>5,167,096</b>	<b>6,037,958</b>	<b>6,757,528</b>	<b>6,666,663</b>	<b>9,863,699</b>	<b>628,705</b>	<b>10%</b>	<b>3,825,741</b>	<b>63%</b>
<b>OPERATING SURPLUS / DEFICIT</b>	<b>\$ 163,135</b>	<b>\$ (397,138)</b>	<b>\$ (241,708)</b>	<b>\$ (118,112)</b>	<b>\$ 12,831</b>	<b>\$ 279,026</b>	<b>-70%</b>	<b>\$ 409,969</b>	<b>-103%</b>
Fund Balance - Beginning of Year	\$ 3,606,547	\$ 3,769,682	\$ 3,372,544	\$ 3,769,682	\$ 3,651,570	\$ 3,769,682		\$ -	
Fund Balance - End of Year	\$ 3,769,682	\$ 3,372,544	\$ 3,130,836	\$ 3,651,570	\$ 3,664,401	\$ 4,048,708		\$ 409,969	

**General Fund  
Department Expense Budget - 2009**

**2009 Budget**

Acct Range	Expenditure Category	Administration	Community Development	Police	Fire	Public Works	Recreation	Pool	Parks	Other	Total	Percentage
4100	Personnel Services	\$ 355,552	\$ 180,797	\$ 1,039,964	\$ 636,408	\$ 315,795	\$ 39,905	\$ 262,492	\$ 122,685	\$ -	\$ 2,953,597	67%
4200	Supplies	16,500	1,890	55,350	35,050	47,390	4,750	59,125	20,260	-	240,315	5%
4300	Purchased Services	290,200	60,405	135,235	64,150	110,795	18,765	116,131	84,000	89,300	968,981	22%
4400	Construction and Building Materials	-	-	-	-	17,750	-	-	1,800	-	19,550	0%
4500	Fixed Charges	160,000	-	-	-	-	-	-	-	-	160,000	4%
4700	Grants, Contributions	-	-	-	-	-	-	-	5,000	58,100	63,100	1%
	<b>subtotal</b>	<b>822,252</b>	<b>243,092</b>	<b>1,230,549</b>	<b>735,608</b>	<b>491,730</b>	<b>63,420</b>	<b>437,748</b>	<b>233,745</b>	<b>147,400</b>	<b>4,405,543</b>	<b>100%</b>
4900	Capital Outlay	5,000	2,700	6,700	27,340	9,000	1,200	6,800	16,500	3,000	78,240	2%
5000	Capital Projects	2,079,800	-	66,925	6,000	1,544,815	-	939,000	55,000	5,000	4,696,540	98%
	<b>subtotal</b>	<b>2,084,800</b>	<b>2,700</b>	<b>73,625</b>	<b>33,340</b>	<b>1,553,815</b>	<b>1,200</b>	<b>945,800</b>	<b>71,500</b>	<b>8,000</b>	<b>4,774,780</b>	<b>100%</b>
	<b>Total</b>	<b>\$ 2,907,052</b>	<b>\$ 245,792</b>	<b>\$ 1,304,174</b>	<b>\$ 768,948</b>	<b>\$ 2,045,545</b>	<b>\$ 64,620</b>	<b>\$ 1,383,548</b>	<b>\$ 305,245</b>	<b>\$ 155,400</b>	<b>\$ 9,180,323</b>	

**2008 Budget**

Acct Range	Expenditure Category	Administration	Community Development	Police	Fire	Public Works	Recreation	Pool	Parks	Other	Total	Percentage
4100	Personnel Services	\$ 394,979	\$ 114,577	\$ 939,349	\$ 555,070	\$ 302,475	\$ 29,586	\$ 287,840	\$ 119,841	\$ -	\$ 2,743,717	69%
4200	Supplies	13,015	1,450	58,301	30,500	42,730	4,725	56,400	17,500	45,250	269,871	7%
4300	Purchased Services	167,114	50,911	114,255	48,356	96,385	21,957	103,335	76,658	73,060	752,031	19%
4400	Construction and Building Materials	-	-	-	-	16,250	-	-	1,800	-	18,050	0%
4500	Fixed Charges	161,577	-	8	-	-	-	2,516	-	-	164,101	4%
4700	Grants, Contributions	9,759	-	-	-	-	-	-	-	-	9,759	0%
	<b>subtotal</b>	<b>746,444</b>	<b>166,938</b>	<b>1,111,913</b>	<b>633,926</b>	<b>457,840</b>	<b>56,268</b>	<b>450,091</b>	<b>215,799</b>	<b>118,310</b>	<b>3,957,529</b>	<b>100%</b>
4900	Capital Outlay	21,500	1,000	6,200	15,900	126,633	1,500	8,400	23,500	5,200	209,833	13%
5000	Capital Projects	-	-	66,505	-	921,860	-	410,000	5,000	33,000	1,436,365	87%
	<b>subtotal</b>	<b>21,500</b>	<b>1,000</b>	<b>72,705</b>	<b>15,900</b>	<b>1,048,493</b>	<b>1,500</b>	<b>418,400</b>	<b>28,500</b>	<b>38,200</b>	<b>1,646,198</b>	<b>100%</b>
	<b>Total</b>	<b>\$ 767,944</b>	<b>\$ 167,938</b>	<b>\$ 1,184,618</b>	<b>\$ 649,826</b>	<b>\$ 1,506,333</b>	<b>\$ 57,768</b>	<b>\$ 868,491</b>	<b>\$ 244,299</b>	<b>\$ 156,510</b>	<b>\$ 5,603,727</b>	

**Year over Year Changes - Dollars**

Acct Range	Expenditure Category	Administration	Community Development	Police	Fire	Public Works	Recreation	Pool	Parks	Other	Total	Percentage
4100	Personnel Services	\$ (39,427)	\$ 66,220	\$ 100,615	\$ 81,338	\$ 13,320	\$ 10,319	\$ (25,348)	\$ 2,844	\$ -	\$ 209,880	-2%
4200	Supplies	3,485	440	(2,951)	4,550	4,660	25	2,725	2,760	(45,250)	(29,556)	-1%
4300	Purchased Services	123,086	9,494	20,980	15,794	14,410	(3,192)	12,796	7,342	16,240	216,950	3%
4400	Construction and Building Materials	-	-	-	-	1,500	-	-	-	-	1,500	0%
4500	Fixed Charges	(1,577)	-	(8)	-	-	-	(2,516)	-	-	(4,101)	-1%
4700	Grants, Contributions	(9,759)	-	-	-	-	-	-	5,000	58,100	53,341	1%
	<b>subtotal</b>	<b>75,808</b>	<b>76,154</b>	<b>118,636</b>	<b>101,682</b>	<b>33,890</b>	<b>7,152</b>	<b>(12,343)</b>	<b>17,946</b>	<b>29,090</b>	<b>448,014</b>	
4900	Capital Outlay	(16,500)	1,700	500	11,440	(117,633)	(300)	(1,600)	(7,000)	(2,200)	(131,593)	-11%
5000	Capital Projects	2,079,800	-	420	6,000	622,955	-	529,000	50,000	(28,000)	3,260,175	11%
	<b>subtotal</b>	<b>2,063,300</b>	<b>1,700</b>	<b>920</b>	<b>17,440</b>	<b>505,322</b>	<b>(300)</b>	<b>527,400</b>	<b>43,000</b>	<b>(30,200)</b>	<b>3,128,582</b>	
	<b>Total</b>	<b>\$ 2,139,108</b>	<b>\$ 77,854</b>	<b>\$ 119,556</b>	<b>\$ 119,122</b>	<b>\$ 539,212</b>	<b>\$ 6,852</b>	<b>\$ 515,057</b>	<b>\$ 60,946</b>	<b>\$ (1,110)</b>	<b>\$ 3,576,596</b>	

**Year over Year Changes - Percentage**

Acct Range	Expenditure Category	Administration	Community Development	Police	Fire	Public Works	Recreation	Pool	Parks	Other	Total
	Operating Expenditures	10%	46%	11%	16%	7%	13%	-3%	8%	25%	11%
	Capital	9597%	170%	1%	110%	48%	-20%	126%	151%	-79%	190%
	<b>Total</b>	<b>279%</b>	<b>46%</b>	<b>10%</b>	<b>18%</b>	<b>36%</b>	<b>12%</b>	<b>59%</b>	<b>25%</b>	<b>-1%</b>	<b>64%</b>

**City of Salida  
Capital Budget - General Fund**

Category	Department	Priority	Life of Asset (years)	Description	2009	Notes
Bldg Improvements	Administration	A	40	Community Svcs Complex - Gen'l Improvements	1,159,000	\$2.15M revenue budget to offset (grants, bldg sale, lease)
Bldg Improvements	Administration	B	40	CSC - new HVAC and energy conservation	592,000	Ennovate contract
Bldg Improvements	Administration	B	40	Historic preservation - CSC	328,800	\$82k net (pending grant award for \$246,000)
Expenditure	Administration	A	5	Computer Equipment/Accessories	5,000	Normal upgrades + (0 for IT improvement initiative)
Expenditure	Comm Devel	A	n/a	Adobe Creative Suite	1,400	
Expenditure	Comm Devel	A	n/a	PC replacements	1,300	
Expenditure	Fire	A/B	10	AEDs - 2 @ city hall, pool, WWTP, PW, WTP, SP	10,000	Prioritizing locations and reduce '09 cost.
Expenditure	Fire	A/B		Turnout Sets (2,500 each)	7,500	Employee safety
Expenditure	Fire	A	n/a	Handheld Non-Invasive CO Monitor	4,000	Employee health, customer service
Expenditure	Fire	A	n/a	Mattress replacements at firehouse	3,240	> 10 yrs old; employee health
Expenditure	Fire	A	n/a	Office Equipment - copier	1,600	City Hall relocation; needs of dept
Expenditure	Fire	A	n/a	Laptop	1,000	Replace 2 OOS; Hazmat & training
M&E	Fire	A		SCBA Upgrades	6,000	Employee safety and NFPA standards
Expenditure	Other City	A	n/a	Recycling Trailer for downtown (Covergence Project)	3,000	Grants may be available through state parks
Land Improvements	Other City	B	2	Trail signs for SPOT	5,000	Consider if other projects are not completed
Expenditure	Parks&Trails	A	n/a	Picnic Tables - \$1,000 each (Riverside & Chisolm)	6,000	
Expenditure	Parks&Trails	A	n/a	Centennial Park - playground upgrade or removal	5,000	Remove for \$5,000 or full upgrade for \$25,000
Expenditure	Parks&Trails	A	n/a	Trail signs for Tenderfoot	4,000	increased from SMT's \$1,500 request
Expenditure	Parks&Trails	A	n/a	Weed eaters	1,500	
Land Improvements	Parks&Trails	B	10	Whitewater Park	15,000	Improves & extends life; could be deferred until 2010
Land Improvements	Parks&Trails	B	20	& F Street Bridge repairs	35,000	Improves & extends life; could be deferred until 2010
Land Improvements	Parks&Trails	A	10	Centennial Park Sidewalk	5,000	Industrial machine
Expenditure	Police	B	n/a	Radar Guns (2/yr)	3,000	
Expenditure	Police	B	n/a	Replace old computers	2,500	
Expenditure	Police	A	n/a	Safety equipment - vests	1,200	
Office Equipment	Police	A	5	Computer server	10,000	
Software	Police	A	5	Upgrade computer software	6,000	
Vehicle	Police	A	7	2 Patrol cars per year	50,925	
Bldg Improvements	Pool	A	20	Replace windows in clear story	9,000	
Buildings	Pool	A	40	Post & Beam Structure Over East Wing	100,000	2B funds
Expenditure	Pool	A	n/a	Backup pumps	3,600	
Expenditure	Pool	A	n/a	West Wing upgrades	2,000	
Expenditure	Pool	A	n/a	Computer & Software	1,200	
Land Improvements	Pool	A	40	Hot water line refurbishment	830,000	2009 - DOLA grant & lawsuit reserve; 2010 - 2B funds
Expenditure	Public Works	C	n/a	Tarps for dump trucks	2,500	\$2,500 ea
Expenditure	Public Works	B	n/a	Tools	2,500	5 year replacement plan
Expenditure	Public Works	B	n/a	Table saw	2,000	for making picnic tables
Expenditure	Public Works	C	n/a	Computer/Software upgrades	2,000	
Land Improvements	Public Works	A	5	Chip seal roads	600,000	2A funds
Land Improvements	Public Works	A	15	Rebuild streets	300,000	2A funds
Land Improvements	Public Works	A	10	Highway 50 corridor improvements	247,400	\$50k net after CDOT grant
Land Improvements	Public Works	A	10	Safe route to schools improvements	156,415	\$86k paid by CDOT grant

**City of Salida**  
**Capital Budget - General Fund**

Category	Department	Priority	Life of Asset (years)	Description	2009	Notes
Land Improvements	Public Works	A	20	Public Works Bldg - pave lot and CDOT frontage	50,000	
Land Improvements	Public Works	A	15	Engineering - Sackett Street	35,000	
Land Improvements	Public Works	A	15	Culverts, Drainage work	25,000	
Land Improvements	Public Works	B	8	Cross walks - decorative	24,000	
Land Improvements	Public Works	A	5	Street Signage	7,000	for alleys and fire lanes
M&E	Public Works	A	20	Traffic Lights	100,000	
Expenditure	Recreation	B	n/a	Computer and Printer	1,200	
<b>TOTALS</b>					<b>4,774,780</b>	

**Summary By Asset Category**

Land	-
Land Improvements	2,334,815
Right-of-Way	-
Easements	-
Buildings	100,000
Bldg Improvements	2,088,800
M&E	106,000
Office Equipment	10,000
Software	6,000
Vehicle	50,925
Expenditure	78,240
Other	-
	<u>4,774,780</u>

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**Dept # Summary By Dept**

15	Administration	2,084,800
16	Comm Devel	2,700
21	Police	73,625
22	Fire	33,340
30	Public Works	1,553,815
50	Recreation	1,200
51	Pool	945,800
54	Parks&Trails	71,500
56	Other City	8,000
		<u>4,774,780</u>

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# Water & Sewer Enterprise Fund



**CITY OF SALIDA, COLORADO**  
**BUDGETARY COMPARISON SCHEDULE**  
**For the Year Ended December 31, 2009**

	2007	2008	2008	2008	2009	2008 ESTIMATE		2009 BUDGET		
	ACTUAL	BUDGET	AMENDED BUDGET	ESTIMATE	BUDGET	CHANGE FROM BUDGET		CHANGE FROM 2008 BUDGET		
<b>WATER FUND</b>										
Revenues										
Taxes	\$ 74,868	\$ 75,230	\$ 75,230	\$ 74,000	\$ -	\$ (1,230)	-2%	\$ (75,230)	-100%	
Intergovernmental Revenues	500,000	500,000	500,000	76,096	2,900	(423,904)	-85%	(497,100)	-99%	
Charges for Services	579,084	634,217	634,217	600,000	620,000	(34,217)	-5%	(14,217)	-2%	
Line Maintenance Charges	82,322	107,683	107,683	108,000	110,000	317	0%	2,317	2%	
Commercial Demand Fee	49,992	61,335	61,335	50,000	50,000	(11,335)	-18%	(11,335)	-18%	
Resource Fees	169,709	138,800	138,800	185,000	150,000	46,200	33%	11,200	8%	
System Development Fees	220,010	189,030	189,030	230,000	200,000	40,970	22%	10,970	6%	
Fines and Forfeits	7,755	7,721	7,721	8,000	8,000	279	4%	279	4%	
Other Revenue	28,456	18,408	18,408	45,000	20,000	26,592	144%	1,592	9%	
Interest Revenue	40,614	38,241	38,241	80,000	75,000	41,759	109%	36,759	96%	
Insurance Proceeds	0	0	0	22,389	0	22,389		-	0%	
Payments on Grand Ave Project	22,387	3,777	3,777	11,000	10,000	7,223	191%	6,223	165%	
Debt Proceeds	-	-	-	-	-	-		-		
<b>TOTAL OPERATING REVENUES</b>	<b>1,775,197</b>	<b>1,774,442</b>	<b>1,774,442</b>	<b>1,489,485</b>	<b>1,245,900</b>	<b>(284,957)</b>	<b>-16%</b>	<b>(528,542)</b>	<b>-30%</b>	
<b>EXPENDITURES</b>										
Water										
Personnel Services	207,052	208,047	203,000	203,000	241,000	(5,047)	-2%	32,953	16%	
Supplies	6,208	8,025	7,000	7,000	9,700	(1,025)	-13%	1,675	21%	
Chemicals, Laboratory Supplies	17,078	18,500	20,000	20,000	20,000	1,500	8%	1,500	8%	
Water Storage	24,839	25,000	35,000	35,000	23,200	10,000	40%	(1,800)	-7%	
Purchased Services	46,583	82,645	70,000	70,000	91,000	(12,645)	-15%	8,355	10%	
Utilities	34,668	39,640	40,000	40,000	41,500	360	1%	1,860	5%	
Legal	28,586	25,440	22,000	22,000	50,000	(3,440)	-14%	24,560	97%	
Fixed Charges	35,006	39,285	43,000	43,000	45,000	3,735	10%	5,735	15%	
	<u>400,020</u>	<u>446,562</u>	<u>440,000</u>	<u>440,000</u>	<u>521,400</u>	<u>(6,562)</u>	<u>-1%</u>	<u>74,838</u>	<u>17%</u>	
Public Works - Water										
Personnel Services	60,840	89,963	100,000	100,000	113,000	10,037	11%	23,037	26%	
Supplies	9,749	6,260	20,000	20,000	10,300	13,740	219%	4,040	65%	
Purchased Services	45,430	7,737	3,000	3,000	39,100	(4,737)	-61%	31,363	405%	
Construction and Building	4,284	6,450	13,000	13,000	10,000	6,550	102%	3,550	55%	
	<u>120,303</u>	<u>110,410</u>	<u>136,000</u>	<u>136,000</u>	<u>172,400</u>	<u>25,590</u>	<u>23%</u>	<u>61,990</u>	<u>56%</u>	
Capital Outlay										
Debt Service - Interest	881,154	1,635,223	1,903,109	1,850,000	1,256,835	214,777	13%	(378,388)	-23%	
Debt Service - Principle	160,437	243,662	243,662	205,735	206,518	(37,927)	-16%	(37,144)	-15%	
Total Capital Expenditures	1,119,965	2,96,058	2,96,058	324,109	359,810	28,051	9%	63,752	22%	
	<u>1,161,556</u>	<u>2,174,943</u>	<u>2,442,829</u>	<u>2,379,844</u>	<u>1,823,163</u>	<u>204,901</u>		<u>(351,780)</u>		
<b>TOTAL EXPENDITURES</b>	<b>1,681,879</b>	<b>2,731,915</b>	<b>3,018,829</b>	<b>2,955,844</b>	<b>2,516,963</b>	<b>223,929</b>	<b>8%</b>	<b>(214,952)</b>	<b>-8%</b>	
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES - BUDGET BASIS</b>										
	<u>93,318</u>	<u>(957,473)</u>	<u>(1,244,387)</u>	<u>(1,466,359)</u>	<u>(1,271,063)</u>	<u>(508,886)</u>	<u>53%</u>	<u>(313,590)</u>	<u>33%</u>	
<b>GAAP BASIS ADJUSTMENTS</b>										
Capital Outlay	820,875	1,635,223	1,903,109	1,850,000	1,256,835	214,777	13%	(378,388)	-23%	
Depreciation	(206,720)	(200,000)	(200,000)	(200,000)	(220,000)	-	0%	(20,000)	10%	
Debt Service - Principal	119,965	296,058	296,058	324,109	388,877	28,051	9%	92,819	31%	
<b>NET INCOME - GAAP BASIS</b>	<b>\$ 827,438</b>	<b>\$ 773,808</b>	<b>\$ 754,780</b>	<b>\$ 507,750</b>	<b>\$ 154,649</b>	<b>\$ (266,058)</b>	<b>-34%</b>	<b>\$ (619,159)</b>	<b>-80%</b>	
<b>NET ASSETS - Beginning of Year</b>										
	\$ 3,972,800	\$ 4,800,238	\$ 5,574,046	\$ 4,800,238	\$ 5,307,988					
<b>NET ASSETS - End of Year</b>										
	\$ 4,800,238	\$ 5,574,046	\$ 6,328,826	\$ 5,307,988	\$ 5,462,637					

**CITY OF SALIDA, COLORADO**  
**BUDGETARY COMPARISON SCHEDULE**  
For the Year Ended December 31, 2009

	2007 ACTUAL	2008 BUDGET	2008 ESTIMATE	2009 BUDGET	2008 ESTIMATE CHANGE FROM BUDGET		2009 BUDGET CHANGE FROM 2008 BUDGET		
<b>SEWER FUND</b>									
Revenues									
Metered Sales	\$ 658,857	\$ 750,660	\$ 710,000	\$ 750,000	\$ (40,660)	-5%	\$ (660)	0%	
Unmetered Sales	89,520	0	88,000	85,000	88,000		85,000		
Outside Usage - Poncha	89,592	102,848	120,000	100,000	17,152	17%	(2,848)	-3%	
Outside Usage - Septage Fees	40,374	41,126	43,000	42,000	1,874	5%	874	2%	
Lab Analysis Fees	19,247	-	20,000	20,000	20,000	-	20,000		
System Development Fees	158,425	77,500	225,000	150,000	147,500	190%	72,500	94%	
Other Revenue	(229)	34,141	8,000	10,000	(26,141)	-77%	(24,141)	-71%	
Payment for Grand Avenue	19,446	4,500	8,000	5,000	3,500	78%	500	11%	
Intergovernmental		20,000	20,000		-	0%	(20,000)	-100%	
Interest Revenue	72,110	55,000	40,000	30,000	(15,000)	-27%	(25,000)	-2%	
<b>TOTAL OPERATING REVENUES</b>	<b>1,145,342</b>	<b>1,085,775</b>	<b>1,282,000</b>	<b>1,192,000</b>	<b>196,225</b>	<b>18%</b>	<b>106,225</b>	<b>10%</b>	
EXPENDITURES									
Sewer									
Personnel Services	226,792	237,589	210,000	282,000	(27,589)	-12%	44,411	19%	
Chemicals, Laboratory Supplies	45,455	50,000	40,000	45,000	(10,000)	-20%	(5,000)	-10%	
Other Supplies	14,953	22,035	15,000	15,000	(7,035)	-32%	(7,035)	-32%	
Utilities	85,128	88,560	10,000	125,000	(78,550)	-89%	36,450	41%	
Professional Services	23,237	10,600	7,500	10,000	(3,100)	-29%	(600)	-8%	
Legal	11,872	3,500	10,000	20,000	6,500	186%	16,500	471%	
Purchased Services	47,364	92,875	50,000	50,000	(42,875)	-46%	(42,875)	-46%	
Construction and Building	1,404	2,650	1,000	1,000	(1,650)	-62%	(1,650)	-62%	
Fixed Charges	33,609	37,715	45,000	42,000	7,285	19%	4,285	11%	
	<u>489,814</u>	<u>545,514</u>	<u>388,500</u>	<u>590,000</u>	<u>(157,014)</u>	<u>-85%</u>	<u>44,486</u>	<u>8%</u>	
Public Works - Sewer									
Personnel Services	9,655	22,922	12,000	94,000	(10,922)	-48%	71,078	310%	
Supplies	2,724	2,300	2,000	3,000	(300)	-13%	700	30%	
Sewer Cleaning	44,931	45,000	45,000	50,000	-	0%	5,000	11%	
Purchased Services	643	7,960	5,000	8,500	(2,960)	-37%	540	7%	
R&M Construction Materials	329	3,300	1,000	3,500	(2,300)	-70%	200	6%	
	<u>58,282</u>	<u>81,482</u>	<u>65,000</u>	<u>159,000</u>	<u>(16,482)</u>	<u>-20%</u>	<u>77,518</u>	<u>95%</u>	
Capital Outlay									
Capital Outlay	48,773	679,426	300,000	319,000	(379,426)	-56%	(360,426)	-53%	
Financing - Interest	20,621	13,698	13,522	13,960	(176)	-1%	(27,396)	-200%	
Financing - Principle	51,494	53,574	53,574	84,806	-	0%	31,232	58%	
Total Capital Expenditures	<u>120,888</u>	<u>746,698</u>	<u>367,096</u>	<u>417,766</u>	<u>(379,602)</u>		<u>(356,590)</u>		
<b>TOTAL EXPENDITURES</b>	<b>668,984</b>	<b>1,373,694</b>	<b>820,596</b>	<b>1,166,766</b>	<b>(553,098)</b>	<b>192%</b>	<b>(234,586)</b>	<b>-17%</b>	
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES - BUDGET BASIS</b>									
	<u>476,358</u>	<u>(287,919)</u>	<u>461,404</u>	<u>25,234</u>	<u>(379,426)</u>	<u>-56%</u>	<u>313,153</u>	<u>-109%</u>	
GAAP BASIS ADJUSTMENTS									
Capital Outlay	43,666	679,426	300,000	319,000	(379,426)	-56%	(360,426)	-53%	
Depreciation	(206,456)	(210,000)	(210,000)	(220,000)	-	0%	(10,000)	5%	
Debt Service - Principal	51,494	53,574	53,574	84,806	-	0%	31,232	58%	
<b>NET INCOME - GAAP BASIS</b>	<b>\$ 365,062</b>	<b>\$ 235,081</b>	<b>\$ 604,978</b>	<b>\$ 209,040</b>	<b>\$ 369,897</b>	<b>157%</b>	<b>\$ (26,041)</b>	<b>-11%</b>	
NET ASSETS - Beginning of Year	\$ 6,207,245	\$ 6,572,307	\$ 6,572,307	\$ 7,177,285					
NET ASSETS - End of Year	\$ 6,572,307	\$ 6,807,388	\$ 7,177,285	\$ 7,386,325					

**City of Salida  
Capital Budget - Water & Sewer Enterprise Fund  
2009**

<b>Category</b>	<b>Department</b>	<b>Priority</b>	<b>Life of Asset (years)</b>	<b>Description</b>	<b>2009</b>	<b>Notes</b>
Bldg Improvements	Sewer	B	15	New roof for buildings	50,000	
Bldg Improvements	Sewer	B	15	Replace gutters	8,000	
Machinery & Equipment	Sewer	A	5	Tool & small equipment maint/replacement	6,000	
Machinery & Equipment	Sewer	A	5	Replacement equipment/motors	5,000	
Expenditure	Sewer	B	n/a	Computer Upgrade	2,000	replace old equipment
Systems	Sewer-PW	A	50	Replace lines	100,000	
Systems	Sewer-PW	A	50	Sewer lining on Sackett	75,000	
Infrastructure	Sewer-PW	A	50	Engineering - Sackett Ave	35,000	
Vehicles	Sewer-PW	B	10	1-ton Service Truck	29,000	1 of 2 purchases
Machinery & Equipment	Sewer-PW	A	10	Trailer	9,000	
Systems	Water	A	50	Water plant upgrades - boiler, backwash pump, etc.	363,946	Moltz Construction
Bldg Improvements	Water	A	30	Reservoir Roof	260,000	
Water Rights	Water	A	n/a	Water Rights Transfer	75,000	
Systems	Water	A	25	Water plant upgrades - electrical	74,889	Electric Power & Process
Machinery & Equipment	Water	C	10	Potable water station (@ chamber or visitors area)	15,000	
Machinery & Equipment	Water	A	20	South Ark Measuring Station	15,000	
Expenditure	Water	A	5	Motors, pumps and other small equip replacement	12,000	
Machinery & Equipment	Water	A	12	Streaming Current Detector	8,500	
Infrastructure	Water	B	15	Reservoir - Electrical & Hatch upgrade	5,000	
Expenditure	Water	B	n/a	Computer and Software Upgrade	1,000	
Infrastructure	Water-PW	A	5	Meter Replacement	300,000	
Infrastructure	Water-PW	A	50	Engineering - Sackett Ave	35,000	
Infrastructure	Water-PW	A	50	Water Mains - existing	30,000	
Vehicles	Water-PW	A	10	1-ton Service Truck	29,000	2 of 2 purchases
Infrastructure	Water-PW	A	50	Water Mains - new	20,000	loop water line on Dodge
Infrastructure	Water-PW	A	25	Fire Hydrants	12,500	
<b>TOTALS</b>					<b>1,575,835</b>	



# SteamPlant Fund

**CITY OF SALIDA, COLORADO**  
**BUDGETARY COMPARISON SCHEDULE**  
**For the Year Ended December 31, 2008**  
**With Comparative Totals for the Six Months Ended December 31, 2007**

	2007 ACTUAL	2008 BUDGET	2008 ESTIMATE	2009 BUDGET	2008 ESTIMATE CHANGE FROM BUDGET		2009 BUDGET CHANGE FROM 2008 BUDGET	
<b>STEAMPLANT</b>								
<b>Revenues</b>								
Room Rental - Ballroom	\$ -	\$ 45,030	\$ 30,000	\$ 100,000	\$ (15,030)	-33%	\$ 54,970	122%
Room Rental - Theater		101,000	-	-	(101,000)	-100%	(101,000)	-100%
Room Rental - Annex		-	-	-	-	-	-	-
Room Rental - Plaza		-	-	-	-	-	-	-
Room Rental - Lobby		-	-	-	-	-	-	-
Ticket Sales		-	3,500	8,000	3,500	-	8,000	-
Caterer Fee		-	2,500	5,000	2,500	-	5,000	-
Food Sales		44,566	1,000	15,000	(43,566)	-98%	(29,566)	-66%
Beverage Sales		-	15,000	45,000	15,000	-	45,000	-
Other Rentals		500	750	500	250	50%	-	0%
Misc Services		-	700	-	700	-	-	-
Merchandise Sales		-	-	-	-	-	-	-
Interest		20,900	-	-	(20,900)	-100%	(20,900)	-100%
City Transfers		45,000	-	-	(45,000)	-100%	(45,000)	-100%
Partner Transfers		90,000	-	25,000	(90,000)	-100%	(65,000)	-72%
Donations		520,000	16,000	18,000	(504,000)	-97%	(502,000)	-97%
Intergovernmental		-	680,000	-	-	-	-	-
Debt Proceeds		-	530,000	-	-	-	-	-
Other		-	-	-	-	-	-	-
<b>TOTAL OPERATING REVENUES</b>	<b>-</b>	<b>866,996</b>	<b>1,279,450</b>	<b>216,500</b>	<b>412,454</b>	<b>48%</b>	<b>(650,496)</b>	<b>(1)</b>
<b>EXPENDITURES</b>								
<b>Cost of Revenue</b>								
Artist Fees		4,400	3,500	6,000	(900)	-20%	1,600	36%
Food		11,500	2,000	7,500	(9,500)	-83%	(4,000)	-35%
Beverage		11,500	5,000	11,250	(6,500)	-57%	(250)	-2%
Other Event Fees		35,000	1,500	1,000	(33,500)	-96%	(34,000)	-97%
	<b>-</b>	<b>62,400</b>	<b>12,000</b>	<b>25,750</b>	<b>(50,400)</b>	<b>-81%</b>	<b>(36,650)</b>	<b>-59%</b>
<b>Administrative Expenditures</b>								
Personnel Services		65,075	67,500	170,000	2,425	4%	104,925	161%
Supplies		1,500	5,000	7,500	3,500	233%	6,000	400%
Purchased Services		134,734	5,000	5,000	(129,734)	-96%	(129,734)	-96%
Advertising		-	6,500	18,500	6,500	-	18,500	-
Utilities		-	10,000	10,000	10,000	-	10,000	-
Professional Services		-	20,000	2,000	20,000	-	2,000	-
Fixed Charges		-	-	-	-	-	-	-
	<b>-</b>	<b>201,309</b>	<b>114,000</b>	<b>213,000</b>	<b>(87,309)</b>	<b>-43%</b>	<b>11,691</b>	<b>6%</b>
<b>Capital Expenditures &amp; Projects</b>								
Capital Expenditures & Projects		35,000	1,340,000	21,400	1,305,000	3729%	(13,600)	-39%
Financing - Interest		28,174	9,222	22,123	(18,952)	-67%	(6,051)	-21%
Financing - Principle		30,000	14,915	26,152	(15,085)	-50%	(3,848)	-13%
Total Capital Expenditures	<b>-</b>	<b>93,174</b>	<b>1,364,137</b>	<b>69,675</b>	<b>1,270,963</b>		<b>(23,499)</b>	
<b>TOTAL EXPENDITURES</b>		<b>356,883</b>	<b>1,490,137</b>	<b>308,425</b>	<b>1,133,254</b>	<b>318%</b>	<b>(48,458)</b>	<b>(0)</b>
<b>OPERATING SURPLUS / DEFICIT</b>	<b>\$ -</b>	<b>\$ 510,113</b>	<b>\$ (210,687)</b>	<b>\$ (91,925)</b>	<b>\$ (720,800)</b>	<b>-141%</b>	<b>\$ (602,038)</b>	<b>\$ (1)</b>
Fund Balance - Beginning of Year	\$ -	\$ -	\$ -	\$ (210,687)	\$ -		\$ (720,800)	
Fund Balance - End of Year	\$ -	\$ 510,113	\$ (210,687)	\$ (302,612)	\$ (720,800)		\$ (1,322,838)	

**City of Salida  
Capital Budget - SteamPlant  
2009**

<b>Category</b>	<b>Department</b>	<b>Priority</b>	<b>Expected Life of Asset (# years)</b>	<b>Description</b>	<b>2009</b>	<b>Notes</b>
Expenditure	SteamPlant	C	n/a	Computer for office	800	
Expenditure	SteamPlant	A	n/a	Washer & Dryer	1,000	
Expenditure	SteamPlant	B	n/a	Scheduling software	2,200	
Expenditure	SteamPlant	B	n/a	Cabaret Tables (12)	2,400	
Expenditure	SteamPlant	A	n/a	Meeting room video projectors (3)	4,000	
Machinery & Equipment	SteamPlant	B	5	Flatware and bar equipment	5,000	
Machinery & Equipment	SteamPlant	A	5	1 Theater video projector	6,000	
<b>TOTAL</b>					<b>21,400</b>	
<b>Summary By Asset Category</b>						
Bldg Improvements					-	
Furniture					-	
Machinery & Equipment					11,000	
Office Equipment					-	
Software					-	
Vehicle					-	
Expenditure					10,400	
Other					-	
					<b>21,400</b>	

# Conservation Trust Fund



**CITY OF SALIDA, COLORADO**  
**BUDGETARY COMPARISON SCHEDULE**  
**For the Year Ended December 31, 2009**

<b>CONSERVATION TRUST FUND</b>	<b>2007 ACTUAL</b>	<b>2008 BUDGET</b>	<b>2008 ESTIMATE</b>	<b>2009 BUDGET</b>	<b>NOTES</b>
<b>BEGINNING FUND BALANCE</b>	\$ 126,065	\$ 134,428	\$ 134,428	\$ 145,642	
<b>REVENUE</b>					
State Funds	\$ 54,055	\$ 52,000	\$ 51,183	\$ 50,000	
Grant Receipts	30,166	-	-	-	
Interest	174	100	102	100	
<b>Total Available Revenue</b>	<b>\$ 210,461</b>	<b>\$ 186,528</b>	<b>\$ 185,712</b>	<b>\$ 195,742</b>	
<b>EXPENDITURES</b>					
Tree Maintenance Expense	\$ 9,463	\$ 10,000	\$ 10,000	\$ 10,000	Tree removal and trimming
Buildings	-	-	-	-	
Equipment - Picnic Tables for parks	-	3,000	-	-	
Equipment - Playground	-	15,000	5,000	-	
Municipal Tree Effort	-	-	70	3,000	Tree Board use - mostly plantings
Building Improvements	-	27,000	20,000	-	
Land Improvements	-	-	-	20,000	Start on new park at Community Services Complex
Trails	-	-	-	60,000	Milk Run trail grant matching funds & SMT work
Hot Springs Pipeline	-	-	-	-	
Automatic watering controls	-	3,000	-	-	
Riverside Park Improvements	-	-	-	4,000	Riverside Tree Removal
Centennial Park Improvements	-	-	-	-	
Signage for City Trails	300	-	-	-	
Marvin Park	-	10,000	2,500	-	\$20k requested for Marvin Park (raise backstop, bleachers)
Capital Grants for Open Space	-	10,000	2,500	-	
Parks Master Plan	66,270	-	-	-	
Other	-	-	-	-	
<b>Total Expenditures</b>	<b>\$ 76,033</b>	<b>\$ 78,000</b>	<b>\$ 40,070</b>	<b>\$ 97,000</b>	
<b>Net Change</b>	<b>\$ 8,362</b>	<b>\$ (25,900)</b>	<b>\$ 11,215</b>	<b>\$ (46,900)</b>	
<b>Ending Balance</b>	<b>\$ 134,428</b>	<b>\$ 108,528</b>	<b>\$ 145,642</b>	<b>\$ 98,742</b>	