



2011
BUDGET

As adopted by Council
November 16, 2010

City of Salida, Colorado

City Council and Key Employees

Charles Rose, Mayor

City Council

Keith Baker, Councilmember – Ward 1
Scott Damman, Councilmember – Ward 3
Jim McCormick, Councilmember – Ward 1
Jay Moore, Councilmember – Ward 3
Steven Stewart, Councilmember – Ward 2
Tom Yerkey, Councilmember – Ward 2

Key Employees

Jack Lewis, City Administrator
Jan Schmidt, Finance Director

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**CITY OF SALIDA, COLORADO
RESOLUTION 2010-68**

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 2011, AND ENDING ON THE LAST DAY OF DECEMBER 2011.

WHEREAS, the City Council of the City of Salida and City Administrator, Jack Lewis, 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 2, 2010 and continued until November 16, 2010, 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 2011.

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, 2011 and ending December 31, 2011:

GENERAL FUND

Expenditures

Operating Expenditures	\$ 4,169,400
Capital Expenditures – Current Year	1,167,100
Capital Expenditures – Financing	<u>689,500</u>
Subtotal	\$ 6,026,000
Interfund Transfer – SteamPlant	<u>99,350</u>
Total	6,125,350

Revenue

Operating Revenue	\$ 4,180,800
Capital Revenue	<u>1,939,800</u>
	6,120,600

Increase (Decrease) in General Fund Reserves	\$ <u>(4,750)</u>
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Resolution Adopting 2011 Budget

STEAMPLANT ENTERPRISE FUND

Expenditures	
Operating Expenditures	\$ 244,750
Capital Expenditures – Financing	<u>48,300</u>
Total	\$ 293,050
Revenue	
Operating Revenue	\$ 184,700
Capital Revenue	<u>9,000</u>
Subtotal	193,700
Transfer from General Fund	<u>99,350</u>
Total	293,050
Increase (Decrease) in Reserves	<u>\$ -</u>

WATER & SEWER ENTERPRISE FUND

Expenditures		Water	Sewer
Operating Expenditures	\$ 680,700	\$ 767,400	
Capital Expenditures – Current Year	495,000	8,391,000	
Capital Expenditures – Financing	<u>431,700</u>	<u>67,400</u>	
Total	\$ 1,607,400	\$ 9,225,800	
Revenue			
Operating Revenue	\$ 1,065,000	\$ 1,260,400	
Capital Revenue (including new borrowings)	<u>592,200</u>	<u>8,120,600</u>	
Subtotal	1,657,200	9,312,800	
Increase (Decrease) in Reserves	<u>\$ 49,800</u>	<u>\$ 87,000</u>	

CONSERVATION TRUST FUND

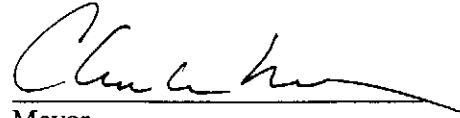
Expenditures	\$ 12,000
Revenue	<u>50,100</u>
Increase in Reserves	<u>\$ 38,100</u>

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 16th Day of November, A.D. 2010.

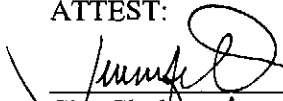
CITY OF SALIDA, COLORADO

By:


 Mayor

[SEAL]

ATTEST:


 City Clerk, Assistant Deputy

RESOLUTION 2010-69

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 November 16, 2010, 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 2011 to each fund for the purposes stated:

GENERAL FUND

Operating Expenditures	\$ 4,169,400
Capital Expenditures – Current Year	1,167,100
Capital Expenditures – Financing	<u>689,500</u>
Subtotal	\$ 6,026,000
Interfund Transfer – SteamPlant	<u>99,350</u>
Total	6,125,350

STEAMPLANT FUND

Operating Expenditures	\$ 244,750
Capital Expenditures – Current Year	-
Capital Expenditures – Financing	<u>48,300</u>
Total	\$ 293,050

ENTERPRISE FUND

	Water	Sewer
Operating Expenditures	\$ 680,700	\$ 767,400
Capital Expenditures – Current Year	495,000	8,391,000
Capital Expenditures – Financing	<u>431,700</u>	<u>67,400</u>
Total	\$ 1,607,400	\$ 9,225,800

CONSERVATION TRUST FUND

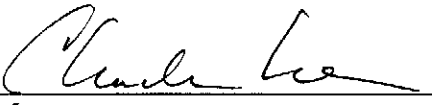
Expenditures

\$ 12,000

RESOLVED, APPROVED, AND ADOPTED this 16th day of November, A.D.
2010.

CITY OF SALIDA

[SEAL]

By: 
Mayor

ATTEST:


Assistant Deputy City Clerk



Overview. This budget narrative provides information to help readers understand the City's financial condition. It explains the worksheets that make up the annual budget package and describes underlying assumptions, priorities and other factors considered in developing the budget. The first section explains the numbers in the summary worksheet and detail schedules that follow. The second part of this document is management's discussion of 2011 goals, activities and changes from the previous year. The narrative is broken into the following sections:

A. Summary of All City Funds

- I. Overview
- II. Capital Revenue, New Borrowings and Expenditures
- III. Operating Revenue and Expenditures

B. Management's Discussion

- I. Major Initiatives & Projects
- II. Key Budget Assumptions
- III. Staffing
- IV. New Programs, Projects and Organization Changes
- V. Grants
- VI. Community Support
- VII. Long-range Considerations

In the Summary of All City Funds worksheet that immediately follows this budget narrative, capital expenditures are matched with the revenue, financing or reserves available to pay for them. Financial resources available and being used for operating purposes are shown separately in the next section. A total for all sources and uses of financial resources is shown for each fund.

Organization. The City of Salida (the City or Salida) is organized as a statutory city under the constitution of the State of Colorado. The City operates under a council-mayor form of government and provides the following services: public safety (fire and police); public works (public improvements and maintenance); recreation and culture; community development (planning and zoning); water and sewer treatment; and general administrative services, including licensing.

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 two general government and two 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 budget has been prepared using the modified accrual basis following a format that closely follows disclosures published annually in the audited financial statements.

A. Summary of All City Funds

I. Overview

The 2011 budget presented to council for approval contains few operational changes compared to 2010. The City's current financial condition is relatively healthy due to closely managed operating expenditures and deferred capital projects. General operating funds are constrained primarily due to reduced sales tax revenue. In addition, the repeal of property taxes, together with a loss in the City's allocation of specific ownership taxes, reduced revenue by \$300,000 beginning in 2009. Revenue growth in the 2011 budget is derived from price, versus volume, increases in most cases. A modest increase in general reserves is expected for 2011 due to staff attrition, salary freezes and capital deferrals.

A need for longer term financial sustainability was articulated through budget work sessions this fall. We expect the City will continue to experience reduced levels of sales tax collections, development-related revenue and fees for services. However, prices paid by the City for many goods and services continue to increase. Further staff reductions, continued salary freezes and capital deferrals are not feasible as a long term solution to budget shortfalls without reducing programs and service levels. This will be a focus of management and elected officials in 2011.

The most significant economic indicator for the City is sales tax. As of September 2010, collections were down year over year for all but four months within the past two years. The economic slowdown of the last two years caused the City to reduce spending in many areas across all departments. Strict discipline over spending is expected of the department heads, continuing into 2011 and beyond. We downsized the full-time staff in the general fund by two positions (4%) and salary freezes remain in effect for a second year. A larger portion of an incremental 1% sales tax, originally intended primarily for capital projects, is being used to pay for operations and maintenance of existing infrastructure. Deferred capital spending has affected the City's vehicle replacement and street maintenance program among other areas.

Although not funded to the level staff recommended, the City is continuing to deliver upon its commitment to maintain and upgrade infrastructure and meet health and safety requirements. The 2011 budget reflects the City's execution of committed projects both in the government and enterprise funds. Spending for new capital projects is limited by existing financing obligations, projects already underway, grant agreements and regulatory or health and safety demands.

II. Capital Revenue, New Borrowings and Expenditures

Overview:

Funding for capital expenditures is derived primarily from sales tax and grants in the general fund, from system development fees, grants and bonds in the water and sewer enterprise fund, and from lottery proceeds in the Conservation Trust Fund. Contributions generally provide capital funding for the SteamPlant Theater and Event Center (the SteamPlant). For larger projects, funds are often derived from debt or lease purchase agreements, which are serviced by the revenue sources listed above.

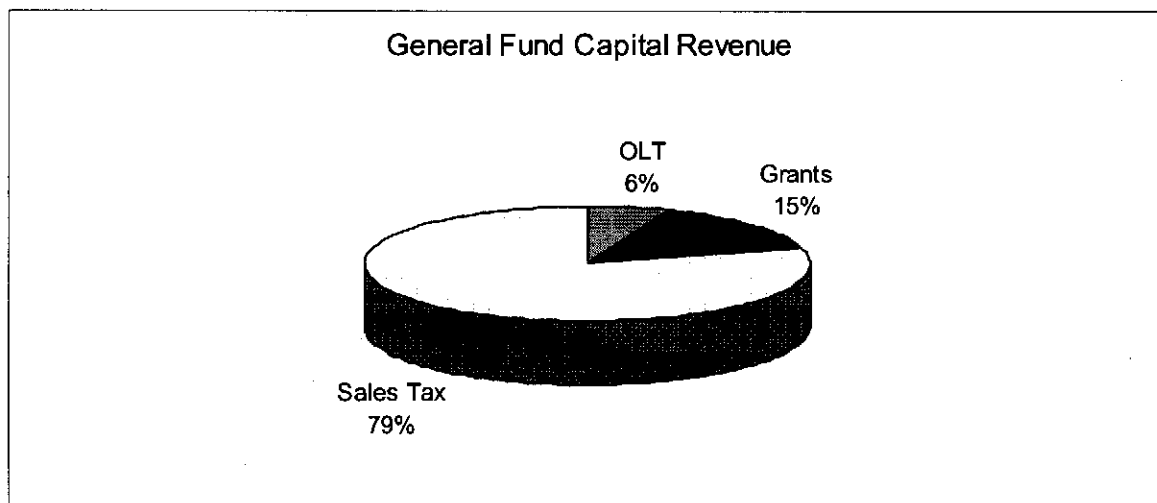
It is the City's policy to capitalize all fixed assets costing more than \$5,000 with an estimated useful life of two or more years. For budget purposes, general fund capital expenditures also include items costing \$500 or more based on voter-approved usage of sales taxes.

Following the passage of ballot issues 2A and 2B at the end of 2008, the City has utilized these new funds to deliver new capital projects and maintain existing assets in the general fund. The proceeds of an incremental 1.0% sales tax (2A) is used for funding construction, operation, maintenance, and repair of roads and other public infrastructure of the City. The proceeds of the occupation tax on lodging (OLT or 2B) is used for capital improvements and operations of parks and recreation and arts facilities in the City, including, without limitation, the Aquatic Center and the SteamPlant.

Budget Details:

General Fund Capital Revenue. The 2011 general fund capital budget totals \$1.9 million and is primarily derived from a portion of sales taxes. In addition, previously approved grant funds are being carried over for three separate projects. OLT is expected to generate \$150,000 in total and just over \$112,000 will contribute toward capital projects.

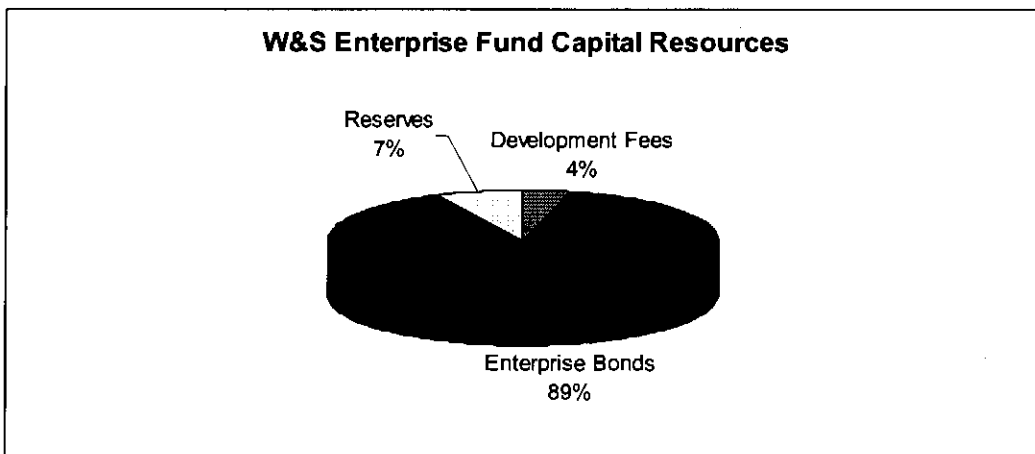
- Nearly one-third of the total general fund revenue is restricted for capital purchases and projects. The \$1.9 million expected for capital revenue is a 19% reduction compared to the 2010 budget due to the decrease in grant revenue along with lower expectations for sales tax and occupation taxes.
- The 2A revenue is being allocated on a 50/50 split between capital projects and the public works operating budget. Decreases in sales tax and other general fund revenue have forced a shift compared to the 75/25 allocation in the 2009 budget and 55/45 in the 2010 budget. Compared to 2010, an additional \$56,000 was shifted from capital to operating expenditure budget to cover cost inflation and decreases in various user fees and severances taxes in 2011.
- No change was made to the voter-imposed allocation of the 2% sales tax; a total of 44% is allocated to capital expenditures.
- The occupation tax is allocated 75/25 between capital and operating expenditures, consistent with the past two years. The rate was kept at \$2.50 per room per night in the budget. The slight revenue decrease from 2010 is due to an expectation of less penalties and interest as lodgers have increased the compliance with deadlines.
- Grant revenue consists of \$156,000 for the Milk Run Trail, \$87,000 for the Safe Routes to School project and \$44,000 for the hot water line / pool renovation.



General Fund Capital Expenditures. The City plans to spend \$83,000 less than the 2011 revenue budget.

- Streets improvements and completion of projects already underway will utilize the majority of funding in 2011.
- Financing obligations are allocated \$690,000, or 44%, of the total capital budget. Debt service includes the final \$456,000 payment on the 1998 Sales Tax Refunding Bonds. In 2012, financing obligations will be reduced to \$235,000. Half of the debt service requirement will be funded from a specific debt service reserve.
- A line item of \$100,000 is included for future work that may be required to address safety issues of the Unique Theater.
- The City's \$42,500 grant match for resurfacing the airport runway is included in the 2011 budget. This amount may be reduced if additional grant funding is obtained.
- Remaining capital spending is for initial engineering work on the next phase of the Highway 50 Enhancement project (CDOT grant funds to be spent in 2012), fire department equipment, picnic tables, barricades, sign replacements and a scan tool for vehicle maintenance.

Water & Sewer Enterprise Fund Capital Revenue. Capital revenue from water and sewer operations of \$368,000 (excluding inflows from debt issuances) represents a significant decline from recent years due to the slowdown in development activity. Completion of 2011 capital projects will also require a combination of debt and reserves in addition to current revenues.



- Capital revenue of \$247,000 and \$131,000, from the water and sewer departments, respectively, assumes the issuance of 24 new taps in 2011. This is the same number of taps predicted in the 2010 budget. Data for recent sales of new taps is as follows:

	2006	2007	2008	2009	2010 YTD	2010 Budget
Water	32	66	34	15	17	24
Sewer	37	69	34	13	22	24

- Debt financing totaling over \$12 million over the next two years is required to complete the Wastewater Treatment Facility (WWTF) upgrade and to complete the capital projects for water storage in early 2011.

- Construction on the WWTF upgrade is expected to begin in January 2011. Financing over a 40-year term is secured through the USDA, with interim financing to be provided by BBVA Compass. We have estimated that \$8 million of the approved \$12.1 million total debt financing will be drawn in 2011. The USDA will also provide a \$2.6 million grant for the final construction funds, which are expected to be utilized in 2012.
- The Department of Local Affairs (DOLA) awarded the City a \$1.3 million grant for this project, which was spent in 2009 for equipment purchases. The grant agreement requires completion of the project prior to collecting the final 10% of the award which will defer the remaining revenue until 2012 or 2013.

Water Fund Expenditures

- Nearly half of the capital expenditures in the water department is for debt service, primarily 2007 bonds that refinanced existing debt and helped pay for the high zone tank and transmission lines. Total debt service will be \$432,000, a slight reduction from 2010 due to the final payment in 2010 of a 1990 debt issuance. Partially offsetting the net reduction are increases in the debt service for the 2007 bonds and new payments on the 2010 Colorado Water Resources and Power Development Authority (CWRPDA) loan.
- The rehabilitation of the Water Galleries facilities budgeted in 2010 was separated into two main phases and the second deferred until early 2011. Just over half of the \$495,000 capital expenditures budget is to install a reservoir liner and security fencing.
- We also budgeted for repairs to the Pasquales Springs tank. This work will be contingent on bids for completing work at the Galleries and the City's ability to utilize proceeds of the 2010 CWRPDA loan for a modified purpose.
- The Public Works department plans to replace out of service fire hydrants, upgrade water lines serving the hospital and purchase a bucket for a backhoe.
- The final portion of the 2011 capital budget is for water rights, a streaming current detector and engineering costs for capital projects.

Sewer Fund Expenditures

- The WWTF upgrade is estimated to cost over \$17 million, including capitalized interest during the 21-month construction period. Of this amount, \$8 million is budgeted for 2011.
- Debt service shown in the 2011 budget is for a 2003 CWRPDA loan. However, this loan will likely be refinanced with the WWTF loan due to parity issues. Interest accruing for loan to pay for the WWTF upgrade will be capitalized as part of the project cost in accordance with the accounting guidance for enterprise funds.
- The Public Works department plans to spend \$350,000 on sewer main replacements, \$20,000 for project engineering, \$15,000 for manhole replacements and \$6,000 for a thumb for a backhoe.

SteamPlant Enterprise Fund

- Partner transfers are generally intended for capital investments and are reflected as capital revenue; however, these funds may not be specifically restricted for capital.
- With the exception of payments for the 2008 lease purchase agreement, no capital expenditures are planned for 2011.

Conservation Trust Fund

- Lottery proceeds, based on population, are expected to be flat in 2011.
- A portion of available funds will be used for new trees in City parks.

Detail of all capital expenditures is included in worksheets that follow in this budget package.

III. Operating Revenue and Expenditures

Overview:

The 2011 general fund budget includes revenue of \$4,180,000 and expenditures of \$4,169,000. Funding for operating expenditures is derived primarily from sales tax in the general fund and from fees for services in the enterprise funds. In accordance with voter restrictions, 56% of the City's 2% sales tax can be used for operating costs. The 2A sales tax revenue is split between capital and operating expenses as determined by council but is used only for roads and other public infrastructure. An additional 5% was allocated to the operating budget to be used for streets repairs, striping, sweeping, plowing, and other public works operating activities. The larger allocation of 2A revenue for the operating budget offsets a portion of the loss of other revenue in the general fund and cost inflation for operations expected in 2011.

Budget Details:

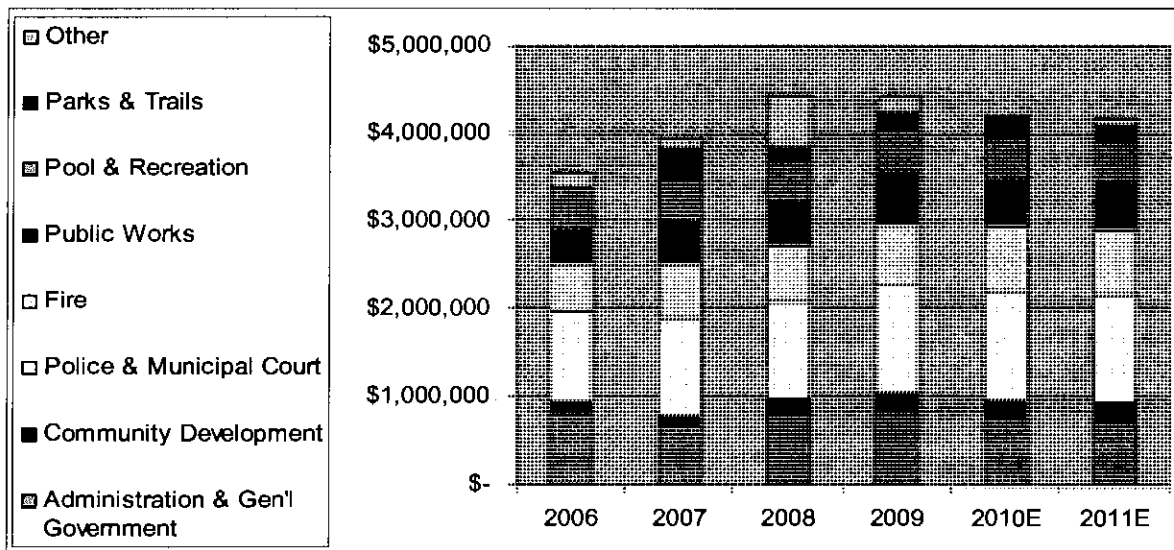
General Fund Revenue

- As discussed in the overview, sales tax revenue declined during both 2009 and 2010 and is expected to remain at a reduced level during 2011.
- Most intergovernmental revenues will remain relatively unchanged.
- Charges for services are expected to be \$385,000 and will offset a significant portion of the pool and recreation expenditures as well as some of the City's administrative and community development costs.

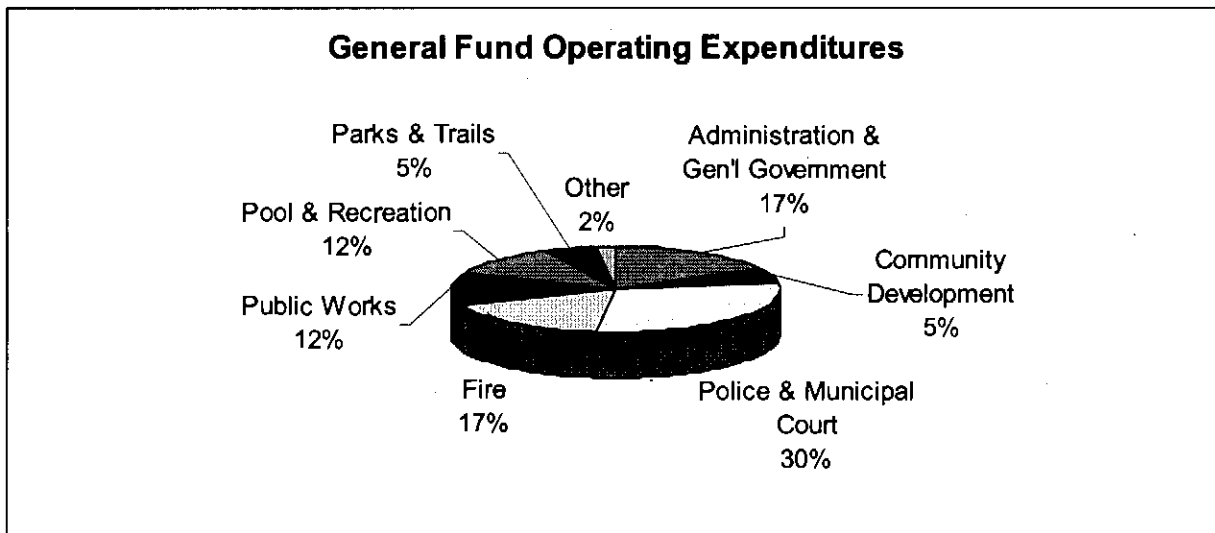
General Fund Expenditures

- The City's general fund operating expenditure budget was reduced by \$204,000, or 5%, compared to the original 2010 budget and is \$23,000, or 1%, less than the current expectations for actual operating expenditures in 2010.

The following graph shows the planned decrease in 2011 operating expenditures compared to recent years.



General Fund operating expenditures by department are shown in the pie chart. Figures are shown as gross amounts. (In other words, any revenues derived from services provided by these departments are not taken into account for presentation of a net expenditure amount.)



Compared to the 2010 amended budget, the allocation of financial resources for general government services was relatively unchanged.

The deficiency in operating funds for SteamPlant operations is also provided by general City funds if not generated through increased partner support. This subsidy of just under \$100,000 is only shown as an interfund transfer on the Summary of All City Funds in this budget package.

SteamPlant Enterprise Fund

- Although the operating subsidy is expected to decrease in 2011, operating revenue and third-party contributions are not yet expected to cover all operating cost and the 2008 lease purchase payments.
- In third full year of operations, the SteamPlant is expected to generate \$185,000 in operating revenue. This represents a \$38,000, or 26%, increase from 2010 expectations.
- The direct costs for artist fees, food, beverage and other event costs and other operating costs are expected to increase by 5% compared to current 2010 projections.
- The net loss of \$100,000 to be subsidized by the general fund is a 30% decrease from the current 2010 projections.

Water and Sewer Enterprise Fund

- Results of operations are positive for both water and sewer, generating surpluses to assist with capital needs.
- The utilities code provides for annual increases for water and sewer service. Both are scheduled to increase 5% in 2011. In addition, council will be asked to increase water rates by an estimated 15% following a detailed rate study to be conducted by the City's engineering firm, Schmueser Gordon Meyer. Together, these increases are expected to provide an incremental \$220,000 in revenue to pay for operating costs, replacement of depreciating capital assets and contribute toward debt service, given the shortfall in expected tap fee revenue.

- Personnel services expense is expected to increase for sewer operations as a result of improved accounting for administrative time. A larger allocation of costs will reflect the amount of time spent on project financing and operating matters.
- Professional service fees are expected to increase primarily as a result of a tank cleaning, intergovernmental hydrologic water balance study, a rate study and a review of the overall water system by City engineers.
- Water storage costs will increase due to a study related to increasing storage at the Pueblo Reservoir.

B. Management's Discussion

I. Major Initiatives and Projects

As the underlying basis for choices made by the City council regarding the allocation of budget dollars, it is important to keep in mind the key goals to be accomplished in 2011.

City-wide goals established by management to create individual employees' performance goals for 2011 are the following:

1. Practice fiscal responsibility and promote the long-term sustainability of the City, seeking ways to perform City services most effectively and efficiently and resolve the root cause of issues.
2. Increase visibility of City activities and achievements.
3. Revise the Salida Municipal Code to include up-to-date, consistent language and eliminate unnecessary or redundant provisions.

The council is continuing discussions regarding goals and priorities. Staff will incorporate their guidance, as received, into department work objectives.

II. Key Budget Assumptions

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

Total Revenue

- Sales tax revenue – slight decrease from most recent 2010 expectations
- Sewer rates – 5% increase in service / usage fees
- Lab testing fees – 10% to 25% fee increases (in accordance with rate sheet distributed in the budget draft)
- Water rates – 5% increase in first quarter, plus an estimated 15% pending the outcome of a rate study
- Development and resource fees – assumes 24 new water and sewer taps; 5% increase in rates
- Franchise taxes – same as to 2010
- Pool and Recreation – 13% increase without rate increases in 2011 from increased programs and collaborative efforts
- Occupation tax on lodging – relatively flat from 2010 expectations

Total Expenditures

- Employee Pay – Salary freezes will continue through the end of 2011
- Staff levels – No increases in staff from the current level, which decreased by two full-time employees compared to the final 2010 budget
- Medical insurance – An increase of 15% for the mid-year renewal of medical insurance for employees is budgeted based upon less favorable utilization trends experienced for the first half of this year compared to prior year and due plan changes due to the health insurance reform act. Comparatively, premiums increased 2.5% in 2010 and 23% in 2009.
- Outside professional services – providers are also being held to the same billing rates wherever possible

III. Staffing

Most department heads have previously expressed the need for additional staff, which in some cases restores staffing to pre-2003 layoff levels. Recent discussions during budget work sessions have led to the conclusion that any increases in staff levels are highly unlikely for the foreseeable future.

Personnel expenses make up a substantial portion of the operating expenditures in each fund:

- General – 70%
- SteamPlant – 64%
- Water & Sewer – 54%

The table below summarizes the current staffing.

	Full-time	Part-time	FTE	Notes
General Fund				
Administration	4.0	1.0	4.6	Excludes utility clerk, elected officials & shared County employee
Community Development	3.0	0.0	3.0	
Police & Municipal Court	17.0	0.0	17.0	
Fire Department	10.0	1.0	10.6	Excludes reserves
Public Works	10.0	0.0	10.0	Excludes seasonals; portion of expense charged to water & sewer
Recreation	0.0	4.0	0.9	
Pool	1.0	30.0	10.0	
Subtotals	45.0	36.0	56.1	
SteamPlant	1.0	5.0	3.5	
Water Activity Enterprise				
Water Plant	3.5	0.0	3.5	One administrative employee allocated 50/50 to water & sewer;
Sewer Plant	4.5	0.0	4.5	excludes allocation of administration management time.
Totals	54.0	41.0	67.6	

Salaries, wages and special pay total \$2,946,000. Taxes and benefits add \$910,000, or 31%, to total personnel costs. Total personnel expenditures in the 2011 budget are \$3,856,000, which is a \$139,000 (3%) decrease from the final amended 2010 budget. Cost savings are primarily in public works and recreation. Although the police department lost one staff member, the savings will be almost entirely absorbed by an increased contribution to the old hire pension fund and by higher medical costs.

IV. New Programs, Projects and Organizational Changes

In many cases, budgets are developed from the most current financial data for the present year. This section of the narrative was developed to point out the areas where the budget is not comparable to 2010 based on organizational or other changes. For 2011, few changes are anticipated.

- **Workforce Reduction** – A hiring freeze was implemented during 2010, which resulted in the reduction of two full-time staff members. No new positions will be added and all replacement hiring will first be analyzed for potential cost savings.
- **Salary Allocations** – Personnel in the administration and public works departments split their time between general government and enterprise activities. Additional administrative costs were budgeted in the water and sewer enterprise fund to better reflect the actual costs of operations. Also, the public works department will reorganize in 2011 to have certain personnel focus more singularly on streets, parks, water or sewer. This will change the hours worked in each area and, correspondingly, the dollars charged to each area.
- **Facilities** – City Hall and the Police Department will have a full year in the newly renovated space at the Touber Building. Utilities and facilities maintenance costs have increased due to the larger space. The fire department moved into the old city hall space. Incremental costs associated with the move are minimal because the South Arkansas Fire District is paying all utilities for the space. One of the two vacated buildings is currently listed for sale.

V. 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 be approved for the 2011 budget.

Project Name	Grantor	Project Budget	Grant Amount	2009	2010	2011	2012	Amounts Collected	Balance
Safe Routes to School	CDOT	156,415	86,415	-	-	86,415		-	86,415
CO Water Conservation Plan	CWCB	38,708	28,995	3,035				29,131	-
Community Services Complex Study	DOLA	90,000	50,000	5,000				50,000	-
Milk Run Trail	State Parks	323,655	156,399		-	156,399	-	-	156,399
Aquatic Center	DOLA	882,238	442,238	263,586	134,652	44,000		263,586	178,652
Community Services Complex (50%)	DOLA	2,498,240	850,000	850,000				850,000	-
Hwy 50 Improvements	CDOT	976,775	874,753	732,830	141,923			732,830	141,923
Arkansas Hills Open Space	GOCO	175,981	155,231		155,231			-	155,231
Under age drinking program	Justice	16,926	16,926	2,621	14,305			2,621	14,305
Police dept equipment	VALE	4,227	4,227	4,227				4,227	
D&RG Hospital Façade Repair & Restoration	Historic Fund	263,192	190,745		190,745			-	190,745
Wastewater Treatment Facility	DOLA	12,500,000	1,350,000	1,173,577	41,423		135,000	1,173,577	176,423
Arkansas River Whitewater Park & Greenway Phase 4	GOCO	262,576	162,050		162,050			-	162,050
Wastewater Treatment Facility	USDA	17,000,000	2,616,000			-	2,616,000	-	2,616,000
Hwy 50 Improvements	CDOT	325,225	260,180			-	260,180		260,180
			\$7,244,159	\$3,034,877	\$ 840,328	\$ 286,814	\$3,011,180	\$ 3,105,973	\$4,138,322

VI. 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.

Different views exist with respect to the role of government beyond basic necessities. However, as Salida's 2008 *Parks, Recreation, Trails and Open Space Master Plan* states,

There is a growing trend in the United States for public leaders to recognize that parks, recreation, trails, open space and related "Quality of Life" amenities are not secondary services provided by governmental agencies, but that they are integral to creating communities where people want to live. These services should be seen as investments in the long-term vitality and economic sustainability of any vibrant and attractive community.

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. It is not possible for the City to fund all such requests. Again 2011 appears to be a challenging year due to having very limited discretionary funds. A new process was introduced for the 2010 budget whereby community support requests were submitted in a consistent format and objectively evaluated.

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

Excluded from this list of community support 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. In addition, the City pays for the utilities at the Salida Museum / Chamber of Commerce building and provides an RV dump services at that location. Trash dumpsters paid for by the City for the intended for use by tourists were removed during 2010.

When considering such requests, we believe it is important to objectively evaluate the requests using the approved Projects Priority Criteria document. Requestors and staff members involved with the request 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.

Requesting Organization	Project Name	Amount of Request	Total Project Cost	City's Portion	Possible funding source(s)
Absolute Bikes, Inc.	Ride Right Cycle Safe Helmet Program	\$ 250	\$ 2,000	13%	GF
Chaffee Housing Trust	General Operations	15,000	1,000,000	2%	GF
Salida Business Alliance	4th of July Celebration	1,000	6,000	17%	GF
Salida Community Center	Infrastructure Improvement	12,800	16,000	80%	CI, 2A, GF
Salida Museum Association	Roof Replacement	15,000	15,000	100%	CI, 2A, 2B, GF
SPOT	Backbone Trail	3,000	12,000	25%	2A, GF, CTF
SPOT	Southwest Conservation Corps	6,000	12,000	50%	2A, GF, CTF
The Chaffee Shuttle	Intercity Bus to Denver / DIA	2,750	45,500	6%	GF
The Chaffee Shuttle	The Chaffee Shuttle Support	10,000	96,000	10%	GF
Chaffee People's Clinic	Get Moving	750	5,000	15%	GF
	Totals	\$ 66,550	\$ 1,209,500		

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 2011 and will be discussed in more detail at upcoming meetings.

1. **Economic Development** – Much concern currently exists regarding the City's economic viability and direction, including what degree of focus tourism should receive.
2. **Guiding Principles** – Staff is seeking further definition of enduring priorities to ensure financial investments are aligned with the council's vision for making Salida a community where people want to live and work.
3. **Personnel Development** – As we ask more of staff and operate in an environment with increasing regulatory requirements and technological advancements, the City needs to consider training needs and set aside an appropriate level of funding.
4. **Total Costs of Projects** – Taking a longer range view on the financial effects of projects and adopting a "total cost of ownership" view on City infrastructure and amenities. Future maintenance and operating costs must view heavily in purchasing decisions.
5. **10-year capital plan** – Due to changes in available funding and need for up-to-date longer range planning, the 10-year capital plan will be revised and updated.
6. **Home Rule** – No specific funds have been budgeted for a home rule election in 2011; however, this may be a future initiative of council and/or Salida citizens.

**City of Salida
Summary of All City Funds
2011 Budget**

	<u>General Fund</u>	<u>Water Fund</u>	<u>Sewer Fund</u>	<u>SteamPlant</u>	<u>Conservation Trust</u>	<u>Total City</u>	<u>2010 Revised Budget</u>
Capital/Restricted							
Revenue & New Borrowings							
Sales Tax - Capital Improvements	\$ 785,540	\$ -	\$ -	\$ -	\$ -	\$ 785,540	\$ 772,920
Sales Tax - Capital Expenditures	202,010	-	-	-	-	202,010	198,740
Sales Tax - Streets	552,750	-	-	-	-	552,750	606,385
Occupational Tax - Capital	112,500	-	-	-	-	112,500	127,500
Grants, Intergovernmental	287,000	-	-	-	50,100	337,100	676,423
Bonds, Leases	-	345,000	8,000,000	-	-	8,345,000	10,025,000
Demand Fee	-	65,000	-	-	-	65,000	62,000
Resource Fee	-	72,800	-	-	-	72,800	72,800
System Development Fee	-	105,400	114,600	-	-	220,000	212,300
Other	-	4,000	6,000	9,000	-	19,000	92,000
	<u>1,939,800</u>	<u>592,200</u>	<u>8,120,600</u>	<u>9,000</u>	<u>50,100</u>	<u>10,711,700</u>	<u>12,846,068</u>
Capital Expenditures							
Capital Improvements	1,167,100	495,000	8,391,000	-	12,000	10,065,100	14,486,800
Financing - Interest	136,900	151,100	7,000	19,800	-	314,800	594,675
Financing - Principle	552,600	280,600	60,400	28,500	-	922,100	844,500
	<u>1,856,600</u>	<u>926,700</u>	<u>8,458,400</u>	<u>48,300</u>	<u>12,000</u>	<u>11,302,000</u>	<u>15,925,975</u>
Budget Year Net Surplus (Deficit)	<u>\$ 83,200</u>	<u>\$ (334,500)</u>	<u>\$ (337,800)</u>	<u>\$ (39,300)</u>	<u>\$ 38,100</u>	<u>\$ (590,300)</u>	<u>\$ (3,079,907)</u>
Operating							
Operating Revenue							
Sales Tax - Streets Expense	\$ 552,750	\$ -	\$ -	\$ -	\$ -	\$ 552,750	\$ 498,090
Sales Tax - Economic Development	22,450	-	-	-	-	22,450	22,040
Occupational Tax - Pool Operations	37,500	-	-	-	-	37,500	42,500
Other taxes	2,664,500	-	-	-	-	2,664,500	2,621,025
Licenses and Permits	21,000	-	-	-	-	21,000	25,500
Intergovernmental	356,100	-	-	-	-	356,100	347,227
Fines and Forfeits	87,000	8,000	-	-	-	95,000	100,000
Charges for Services	385,000	1,046,000	1,180,200	184,700	-	2,795,900	2,732,100
Miscellaneous	49,500	8,000	12,000	-	-	69,500	155,000
Interest	5,000	3,000	-	-	-	8,000	40,000
Other	-	-	-	-	-	-	-
	<u>4,180,800</u>	<u>1,065,000</u>	<u>1,192,200</u>	<u>184,700</u>	<u>-</u>	<u>6,622,700</u>	<u>6,581,482</u>
Operating Expenditures	<u>4,169,400</u>	<u>680,700</u>	<u>767,400</u>	<u>244,750</u>	<u>-</u>	<u>5,862,250</u>	<u>6,036,525</u>
Budget Year Net Surplus (Deficit)	<u>\$ 11,400</u>	<u>\$ 384,300</u>	<u>\$ 424,800</u>	<u>\$ (60,050)</u>	<u>\$ -</u>	<u>\$ 760,450</u>	<u>\$ 544,957</u>
Total Revenue & Expenditures							
Revenue & New Borrowings	\$ 6,120,600	\$ 1,657,200	\$ 9,312,800	\$ 193,700	\$ 50,100	\$ 17,334,400	\$ 19,427,550
Expenditures	<u>6,026,000</u>	<u>1,607,400</u>	<u>9,225,800</u>	<u>293,050</u>	<u>12,000</u>	<u>17,164,250</u>	<u>21,962,500</u>
Budget Year Net Surplus (Deficit)	<u>\$ 94,600</u>	<u>\$ 49,800</u>	<u>\$ 87,000</u>	<u>\$ (99,350)</u>	<u>\$ 38,100</u>	<u>\$ 170,150</u>	<u>\$ (2,534,950)</u>
Interfund Transfers	\$ (99,350)	\$ -	\$ -	\$ 99,350	\$ -	\$ -	\$ -
Net Additions to (Uses of) Reserves	<u>\$ (4,750)</u>	<u>\$ 49,800</u>	<u>\$ 87,000</u>	<u>\$ -</u>	<u>\$ 38,100</u>	<u>\$ 170,150</u>	<u>\$ (2,534,950)</u>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Projected Net Assets							
Balance at 12/31/10	\$ 14,650,462	\$ 5,404,019	\$ 8,548,624	\$ 1,020,306	\$ 179,321	\$ 29,802,731	
Balance at 12/31/11	\$ 14,645,712	\$ 5,904,419	\$ 8,914,324	\$ 983,806	\$ 217,421	\$ 30,665,681	
Projected Fund Balance							
Balance at 12/31/10	\$ 2,942,110	n/a	n/a	n/a	\$ 179,321	n/a	
Balance at 12/31/11	\$ 2,937,360	n/a	n/a	n/a	\$ 217,421	n/a	

General Fund

CITY OF SALIDA GENERAL FUND
Budget Comparison
For the 2011 calendar year

GENERAL FUND

Revenues	2006	2007	2008	2009	2010		2010 Full Year Projection	Percent of 2010 Budget	Variance from 2010 Projection	2010 Projection vs. 2009 Actual
					Original Budget	2010 Final Budget				
Taxes:										
Property Taxes	\$ 228,305	\$ 237,347	\$ 241,352	\$ -	\$ -	\$ -	\$ -		\$ -	\$ (2)
Specific Ownership Taxes	51,800	51,485	51,942	3,135	-	-	-		-	(3,135)
City Sales Tax	2,244,088	2,348,846	2,441,952	3,460,339	3,310,750	3,380,450	3,350,000	101%	(30,450)	(79,889)
County Sales Tax	1,228,479	1,288,043	1,341,211	1,232,600	1,150,450	1,333,040	1,150,000	100%	(183,040)	100,440
Lodging Occupation Tax	-	-	-	108,747	170,000	159,500	150,000	88%	(9,500)	50,753
Delinquent Taxes and Interest	86	48	25	1,171	-	-	-		(200)	(1,171)
Franchise Taxes	195,287	186,494	236,464	294,584	256,000	280,200	280,000	109%	-	(14,384)
Total Taxes	3,948,045	4,112,263	4,312,946	5,100,579	5,122,000	5,153,190	4,930,000	101%	(223,190)	52,611
Licenses and Permits:										
Liquor Licenses	5,614	7,546	8,945	11,513	14,000	11,000	12,000	86%	1,000	(513)
Permits	(2,810)	18,292	5,817	5,250	7,000	4,000	5,000	71%	1,000	(1,250)
Business Licenses	370	1,185	1,734	2,455	2,500	2,500	2,500	100%	-	45
Animal Licenses	312	878	1,437	1,058	2,000	1,400	1,500	75%	100	343
Total Licenses and Permits	3,485	27,901	17,933	20,275	25,500	18,900	21,000	82%	2,100	(1,375)
Intergovernmental:										
Cigarette Taxes	27,025	26,457	25,861	23,889	26,000	26,000	26,000	100%	-	2,111
Motor Vehicle Registrations	24,875	25,408	27,580	22,856	26,000	26,000	26,000	100%	-	3,144
Federal Grants	29,250	29,250	912,176	94,878	84,878	8,463	86,400	91%	77,937	(903,713)
State Grants	43,322	207,215	25,394	1,154,313	531,445	531,445	200,600	38%	(330,845)	(622,868)
Highway Users Taxes	194,412	184,924	176,149	186,468	198,585	198,585	218,500	110%	19,915	12,117
Severance Taxes	3,444	-	11,887	17,190	17,000	6,000	6,000	35%	-	(11,190)
South Ark. Fire District	61,422	61,160	70,000	70,000	70,000	70,000	70,000	100%	-	-
County Road & Bridge	4,576	4,894	4,995	5,408	7,000	7,000	7,000	100%	-	1,592
State Highway 291	2,600	2,600	2,600	2,600	2,600	2,600	2,600	100%	-	-
Total Intergovernmental	361,676	541,908	344,466	2,394,901	973,508	876,093	643,100	56%	(232,993)	(1,518,808)
Fines and Forfeits:										
Court Fines	49,612	55,834	61,229	65,507	80,000	70,000	75,000	94%	5,000	4,493
Parking Fines	4,855	5,300	8,560	11,061	12,000	12,000	12,000	100%	-	939
Other Fines and Forfeits	20	3,697	3,525	-	-	-	-	-	-	-
Total Fines and Forfeits	54,487	64,831	73,314	76,568	92,000	82,000	87,000	95%	5,000	5,432
Charges for Services:										
Charges for Services	170	7,831	31,282	16,580	20,000	10,000	10,000	43%	-	(6,580)
Vital Statistics Records	14,359	19,300	14,745	14,389	16,000	15,000	15,000	94%	-	611
Hot Springs Pool Fees	241,092	227,493	259,656	267,589	320,000	275,000	305,500	95%	30,500	7,411
Triathlon	8,223	10,657	12,906	9,890	10,000	8,100	10,500	105%	2,400	(1,790)
Recreation Fees	33,943	32,349	32,397	34,501	30,000	23,000	27,000	90%	4,000	(11,501)
Park Rental Fees	9,568	11,018	10,800	11,892	20,000	12,000	17,000	85%	5,000	108
Total Charges for Services	307,353	308,648	361,786	354,840	419,000	343,100	385,000	92%	41,900	(11,740)
Miscellaneous:										
Interest Revenue	88,207	134,347	90,403	13,551	30,000	5,000	5,000	17%	-	(8,551)
Planning and Zoning Fees	16,665	27,282	48,036	34,449	67,000	30,000	25,000	37%	(5,000)	(4,449)
Rents and Leases	19,349	13,625	10,362	8,868	10,000	10,000	10,000	100%	-	1,133
Fire Plans & Inspections	-	-	-	6,987	10,000	3,000	3,000	30%	-	(3,987)
Donations	5,211	6,037	6,199	6,725	21,500	21,500	6,500	30%	(15,000)	14,775
Other	64,907	85,934	28,695	427,343	25,000	25,000	5,000	20%	(20,000)	(402,343)
Health Insurance Reimbursements	-	3,517	8,109	11,846	10,000	10,000	-	-	(10,000)	(1,846)

CITY OF SALIDA GENERAL FUND
Budget Comparison
For the 2011 calendar year

GENERAL FUND	2006	2007	2008	2009	2010	2010 Full Year		Percent of 2010 Budget	Variance from 2010 Projection	2010 Projection vs. 2009 Actual
					Original Budget	2010 Final Budget	Projection			
Land Dedication Fees	-	-	-	9,450	-	-	-	-	-	(9,450)
Sales of Fixed Assets	238,560	-	367,321	9,059	-	-	-	-	-	(9,059)
Insurance Proceeds	253,118	3,938	4,642	-	-	-	-	-	-	-
Loan, Lease or Bond Proceeds	-	-	1,595,000	1,100,000	-	-	-	-	-	(1,100,000)
Total Miscellaneous	686,017	274,680	2,162,868	1,628,277	203,500	173,500	104,500	31%	(50,000)	(1,523,777)
TOTAL REVENUE	5,361,064	5,330,231	7,273,313	9,575,440	6,860,257	6,570,708	6,577,783	93%	(457,183)	(2,997,657)
Expenditures										
Administration & Gen'l Government	793,141	649,148	805,032	826,207	746,400	728,400	745,300	99%	(25,600)	(80,907)
Community Development	141,804	119,152	180,458	211,500	232,500	227,500	217,900	92%	(8,500)	6,400
Police & Municipal Court	1,034,410	1,137,160	1,096,437	1,241,680	1,266,300	1,241,300	1,248,800	100%	(10,100)	7,120
Fire	534,808	612,890	633,079	679,424	735,300	720,300	719,500	101%	7,100	40,078
Public Works	370,843	458,804	491,493	579,435	557,900	544,900	524,800	93%	(19,100)	(54,635)
Recreation	51,041	37,809	37,344	45,497	56,000	55,000	39,000	88%	9,500	(8,497)
Aquatic Center	413,591	437,107	418,732	439,030	465,900	456,900	416,100	96%	18,400	(20,930)
Parks & Trails	34,705	373,807	169,703	199,692	227,700	220,200	220,200	92%	(18,000)	20,508
Other City Property & Transfers	151,557	112,801	586,913	184,200	85,300	75,300	56,900	109%	25,200	(127,300)
Total Operating Expenditures	3,525,900	3,938,678	4,419,191	4,406,665	4,373,300	4,269,800	4,190,500	98%	(21,100)	(216,165)
Capital Improvements	929,517	788,461	1,409,650	4,196,495	1,825,500	2,133,300	1,550,000	55%	(382,900)	(2,846,495)
Financing - Interest	168,729	156,265	163,146	213,559	153,200	153,200	153,200	89%	(16,300)	(60,359)
Financing - Principle	434,475	283,672	1,106,857	2,133,944	309,400	309,400	309,400	179%	243,200	(1,824,544)
Total Capital Expenditures	1,532,721	1,228,418	2,679,653	6,543,998	2,288,100	2,595,900	2,012,600	72%	(156,000)	(4,531,398)
TOTAL EXPENDITURES	5,058,621	5,167,096	7,098,844	10,950,663	6,661,400	6,865,700	6,203,100	88%	(177,100)	(4,747,563)
OPERATING SURPLUS / DEFICIT	\$ 302,443	\$ 163,135	\$ 174,469	\$ (1,375,224)	\$ 198,857	\$ (294,992)	\$ 374,683	-32%	\$ (280,083)	\$ 1,749,907
Fund Balance - Beginning of Year	\$ 2,425,783	\$ 3,606,547	\$ 3,769,682	\$ 3,944,151	\$ 1,748,841	\$ 2,566,927	\$ 2,566,927		\$ 374,683	\$ 3,769,682
Fund Balance - End of Year	\$ 3,606,547	\$ 3,769,682	\$ 3,944,151	\$ 2,568,927	\$ 1,947,698	\$ 2,273,935	\$ 2,943,610		\$ 94,600	\$ 5,519,589
Fund Balance										
Reserved for TABOR Emergencies	140,000	163,000	204,000	325,520	193,000	193,000	177,000			179,000
Reserved for Capital Expenditures	1,138,712	1,254,456	1,683,508	0	150,000	150,000	185,000			241,000
Reserved for Debt Service	210,616	509,446	644,276	644,276	690,000	690,000	690,000			463,500
Reserved for Economic Development	120,904	72,173	29,013	14,538	10,000	10,000	9,000			4,000
Reserved for Drug Surcharge Expenditure	4,896	3,547	3,639	3,655	3,650	3,650	3,655			3,660
Reserved for Employees	3,731	2,852	3,129	380	3,000	3,000	2,000			2,000
Designated for Contingencies	389,000	428,000	459,000	335,480	475,700	475,700	438,000			496,000
Unreserved	1,598,688	1,336,208	917,586	1,245,078	422,348	748,585	1,438,955			1,649,050
Ending Balances										
Cash and Investments	1,127,210	1,181,667	1,754,911	501,627	954,000	954,000	2,000,000			2,100,000
Restricted Cash and Investments	1,478,858	1,546,420	1,938,199	686,351	444,000	444,000	500,000			500,000
Receivables	1,382,444	1,454,981	858,138	1,918,825	950,000	950,000	900,000			900,000
Liabilities	(381,965)	(413,386)	(187,700)	(537,878)	(400,000)	(400,000)	(462,000)			(462,000)

General Fund
Department Expense Budget - 2011

2011 Proposed Budget

Acct Range	Expenditure Category	Community							Total	Percentage		
		Administration	Development	Police	Fire	Public Works	Recreation	Pool			Parks	Other
4100	Personnel Services	\$ 327,400	\$ 184,500	\$ 1,042,500	\$ 642,700	\$ 308,700	\$ 27,400	\$ 273,800	\$ 108,800	\$ -	\$ 2,915,800	70%
4200	Supplies	22,000	1,400	53,900	39,800	46,900	5,450	51,400	24,000	-	244,850	6%
4300	Purchased Services	258,300	23,500	142,300	44,100	133,100	15,650	111,300	66,000	42,800	837,050	20%
4400	Construction and Building Materials	-	-	-	-	17,000	-	-	3,400	-	20,400	0%
4500	Fixed Charges	112,000	-	-	-	-	-	-	-	-	112,000	3%
4700	Grants, Contributions	-	-	-	-	-	-	-	-	39,300	39,300	1%
	subtotal	719,700	209,400	1,238,700	726,600	505,700	48,500	436,500	202,200	82,100	4,169,400	100%
4900	Capital Outlay	-	100,000	-	13,200	2,500	-	1,000	15,000	-	131,700	11%
5000	Capital Projects	-	-	-	-	531,000	-	252,400	209,500	42,500	1,035,400	89%
	subtotal	-	100,000	-	13,200	533,500	-	253,400	224,500	42,500	1,167,100	100%
	Total	\$ 719,700	\$ 309,400	\$ 1,238,700	\$ 739,800	\$ 1,039,200	\$ 48,500	\$ 689,900	\$ 426,700	\$ 124,600	\$ 5,336,500	

2010 Final Budget

Acct Range	Expenditure Category	Community							Total	Percentage		
		Administration	Development	Police	Fire	Public Works	Recreation	Pool			Parks	Other
4100	Personnel Services	\$ 332,900	\$ 182,700	\$ 1,060,000	\$ 628,000	\$ 366,300	\$ 31,400	\$ 270,800	\$ 131,700	\$ -	\$ 3,003,800	70%
4200	Supplies	19,500	1,400	56,200	40,800	48,100	4,700	62,800	24,000	-	257,500	6%
4300	Purchased Services	255,000	43,400	125,100	51,500	112,700	18,900	123,300	61,100	53,200	844,200	20%
4400	Construction and Building Materials	-	-	-	-	17,800	-	-	3,400	-	21,200	0%
4500	Fixed Charges	121,000	-	-	-	-	-	-	-	-	121,000	3%
4700	Grants, Contributions	-	-	-	-	-	-	-	-	22,100	22,100	1%
	subtotal	728,400	227,500	1,241,300	720,300	544,900	55,000	458,900	220,200	75,300	4,269,800	100%
4900	Capital Outlay	-	-	6,300	7,500	-	-	5,000	-	-	18,800	1%
5000	Capital Projects	567,200	-	-	5,000	693,000	-	573,500	275,800	-	2,114,500	99%
	subtotal	567,200	-	6,300	12,500	693,000	-	578,500	275,800	-	2,133,300	100%
	Total	\$ 1,295,600	\$ 227,500	\$ 1,247,600	\$ 732,800	\$ 1,237,900	\$ 55,000	\$ 1,035,400	\$ 496,000	\$ 75,300	\$ 6,403,100	

Year over Year Changes - Dollars

Acct Range	Expenditure Category	Community							Total		
		Administration	Development	Police	Fire	Public Works	Recreation	Pool		Parks	Other
4100	Personnel Services	\$ (5,500)	\$ 1,800	\$ (17,500)	\$ 14,700	\$ (57,600)	\$ (4,000)	\$ 3,000	\$ (22,900)	\$ -	\$ (88,000)
4200	Supplies	2,500	-	(2,300)	(1,000)	(1,200)	750	(11,400)	-	-	(12,650)
4300	Purchased Services	3,300	(19,900)	17,200	(7,400)	20,400	(3,250)	(12,000)	4,900	(10,400)	(7,150)
4400	Construction and Building Materials	-	-	-	-	(800)	-	-	-	-	(800)
4500	Fixed Charges	(9,000)	-	-	-	-	-	-	-	-	(9,000)
4700	Grants, Contributions	-	-	-	-	-	-	-	-	17,200	17,200
	subtotal	(6,700)	(18,100)	(2,600)	6,300	(38,200)	(6,500)	(20,400)	(18,000)	6,800	(100,400)
4900	Capital Outlay	-	100,000	(6,300)	5,700	2,500	-	(4,000)	15,000	-	112,900
5000	Capital Projects	(567,200)	-	(5,000)	(5,000)	(162,000)	-	(321,100)	(66,300)	42,500	(1,079,100)
	subtotal	(567,200)	100,000	(6,300)	700	(159,500)	-	(325,100)	(51,300)	42,500	(966,200)
	Total	\$ (575,900)	\$ 81,900	\$ (8,900)	\$ 7,000	\$ (198,700)	\$ (6,500)	\$ (345,500)	\$ (69,300)	\$ 49,300	\$ (1,066,600)

Year over Year Changes - Percentage

Acct Range	Expenditure Category	Community							Total		
		Administration	Development	Police	Fire	Public Works	Recreation	Pool		Parks	Other
Operating Expenditures		-1%	-8%	0%	1%	-7%	-12%	-4%	-6%	9%	-2%
Capital		-100%	-44%	-100%	6%	-23%	#DIV/0!	-56%	-19%	#DIV/0!	-45%
Total		-44%	36%	-1%	1%	-16%	-12%	-33%	-14%	65%	-17%

**General Fund
Department Expense Budget - 2010**

2011 Proposed Budget

Acct Range	Expenditure Category	Administration	Community Development	Police	Fire	Public Works	Recreation	Pool	Parks	Other	Total	Percentage
4100	Personnel Services	\$ 327,400	\$ 184,500	\$ 1,042,500	\$ 642,700	\$ 308,700	\$ 27,400	\$ 273,900	\$ 108,800	\$ -	\$ 2,915,800	70%
4200	Supplies	22,000	1,400	53,900	39,800	46,900	5,450	51,400	24,000	-	244,850	6%
4300	Purchased Services	258,300	23,500	142,300	44,100	133,100	15,650	111,300	66,000	42,800	837,050	20%
4400	Construction and Building Materials	-	-	-	-	17,000	-	-	3,400	-	20,400	0%
4500	Fixed Charges	112,000	-	-	-	-	-	-	-	-	112,000	3%
4700	Grants, Contributions	-	-	-	-	-	-	-	-	39,300	39,300	1%
	subtotal	719,700	209,400	1,238,700	726,600	505,700	48,500	436,500	202,200	82,100	4,189,400	100%
4800	Capital Outlay	-	100,000	-	13,200	2,500	-	1,000	15,000	-	131,700	11%
5000	Capital Projects	-	-	531,000	-	531,000	-	252,400	208,500	42,500	1,035,400	89%
	subtotal	-	100,000	13,200	533,500	224,500	42,500	253,400	224,500	42,500	1,167,100	100%
	Total	719,700	309,400	1,238,700	739,800	1,039,200	48,500	689,900	426,700	124,600	5,336,500	

2010 Projection

Acct Range	Expenditure Category	Administration	Community Development	Police	Fire	Public Works	Recreation	Pool	Parks	Other	Total	Percentage
4100	Personnel Services	\$ 320,500	\$ 177,800	\$1,046,450	\$ 635,100	\$ 340,400	\$ 20,200	\$ 266,800	\$ 125,100	\$ -	\$ 2,932,150	70%
4200	Supplies	21,300	1,400	63,000	40,800	55,400	4,200	46,300	22,100	-	254,300	6%
4300	Purchased Services	258,400	38,920	139,345	43,800	107,700	14,550	105,012	70,020	42,550	820,897	20%
4400	Construction and Building Materials	-	-	-	-	21,300	-	-	2,350	-	23,650	1%
4500	Fixed Charges	145,100	-	-	-	-	-	-	-	-	145,100	3%
4700	Grants, Contributions	-	-	-	-	-	-	-	-	14,351	14,351	0%
	subtotal	745,300	217,920	1,248,795	719,500	524,800	38,950	418,112	220,170	56,901	4,190,448	100%
4800	Capital Outlay	20,700	80,000	8,500	7,500	-	-	4,500	-	-	121,200	8%
5000	Capital Projects	525,000	-	4,675	4,675	382,000	-	275,000	282,600	-	1,429,275	92%
	subtotal	545,700	80,000	8,500	12,175	382,000	-	279,500	282,600	-	1,550,475	100%
	Total	1,291,000	297,920	1,257,295	731,675	886,800	38,950	697,612	482,770	56,901	5,740,923	

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	\$ 6,900	\$ 6,900	\$ (3,950)	\$ 7,600	\$ (31,700)	\$ 7,200	\$ 7,000	\$ (18,300)	\$ -	\$ (16,350)	0%
4200	Supplies	700	-	(9,100)	(600)	(8,500)	1,250	5,100	1,900	-	(9,450)	0%
4300	Purchased Services	(100)	(15,420)	2,955	300	25,400	1,100	6,288	(4,820)	250	16,153	0%
4400	Construction and Building Materials	-	-	-	-	(4,300)	-	-	1,050	-	(3,250)	0%
4500	Fixed Charges	(33,100)	-	-	-	-	-	-	-	-	(33,100)	-1%
4700	Grants, Contributions	(25,600)	(8,520)	(10,095)	7,100	(19,100)	9,550	18,388	(17,970)	24,949	24,949	1%
	% change	-3.4%	-3.8%	-0.8%	1.0%	-3.6%	24.5%	4.3%	-8.2%	44.3%	-0.5%	
	subtotal	(20,700)	20,000	(8,500)	5,700	2,500	-	(3,500)	15,000	-	10,500	3%
4800	Capital Outlay	(525,000)	-	(4,675)	(4,675)	169,000	-	(22,600)	(53,100)	42,500	(393,875)	-3%
5000	Capital Projects	(545,700)	20,000	(8,500)	1,025	171,500	-	(28,100)	(38,100)	42,500	(383,375)	-3%
	Total	(571,300)	11,480	(18,585)	8,125	152,400	9,550	(7,712)	(66,070)	87,899	(404,423)	

Changes - Percentage

Acct Range	Expenditure Category	Administration	Community Development	Police	Fire	Public Works	Recreation	Pool	Parks	Other	Total	Percentage
	Operating Expenditures	-3%	-4%	-1%	1%	-4%	25%	4%	-8%	44%	-1%	
	Capital	-100%	25%	-100%	8%	47%	#DIV/0!	-9%	-15%	#DIV/0!	-25%	
	Total	-44%	4%	-1%	1%	17%	25%	-1%	-12%	119%	-7%	

City of Salida
 Capital Budget - General Fund
 2011 Capital Budget

Category	GL #	Dept	Priority	Rank	Description	Project or Asset Cost	Offsetting Grants, Other	Net Cost for City	Committed	Intended Funding Source(s)	Comments
Machinery & Equip	5066	Police			Scan tool - see Public Works	-	-	-	N	CE	
Expenditure	4955	Fire			Turn out gear replacement	7,500	-	7,500	N	CE	
Expenditure	4955	Fire			Rebuild intake valves for Engine 11 & Tower 11	3,200	-	3,200	N	CE	
Buildings	4920	Fire			Vehicle exhaust system in storage bay	2,500	-	2,500	N	CI, 2A	
Land Improv	5008	Public Works			Streets Overlay Project	300,000	-	300,000	N	CI, 2A	
Land Improv	5008	Public Works			Project Engineering	25,000	-	25,000	N	CI, 2A	
Machinery & Equip	5066	Public Works			Scan tool for maintaining police & pw vehicles	5,000	-	5,000	N	CE	
Land Improv	5008	Public Works			Culvert replacement / piers	30,000	-	30,000	N	CI, 2A	
Land Improv	5008	Public Works			Sign replacement	5,000	-	5,000	N	CI, 2A	
Land Improv	5056	Public Works			Hwy 50 Enhancement (most in 2012)	10,000	-	10,000	Y	CI, 2A	\$260k CDOT grant funds; most work in 2011
Expenditure	4955	Public Works			Barricades	2,500	-	2,500	N	CE	
Land Improv	5008	Public Works			Safe Routes to School	156,000	86,400	69,600	Y	CI, 2A	
Expenditure	4955	Parks&Trails			Picnic Tables	10,000	-	10,000	N	CE	Could also be funded with CTF
Machinery & Equip	5066	Parks&Trails			Playground upgrades	5,000	-	5,000	N	2B	Could also be funded with CTF
Land Improv	5005	Parks&Trails			Milk Run Trail	196,000	156,400	39,600	Y	2B	\$156,389 State Parks grant; budget excludes it
Land Improv	5005	Parks&Trails			Engineering - Milk Run	13,500	-	13,500	Y	2B	Only \$5k included in project budget
Buildings	5003	Pool			Hot water line - 2010 carry over	235,400	44,200	191,200	Y	CE	Final 10% of DOLA grant payment collected at
Buildings	5003	Pool			ADA bathrooms	17,000	-	17,000	N	2B	
Expenditure	4999	Pool			Laptop	1,000	-	1,000	N	CE	
Land Improv	5008	Other City			Airport runway resurfacing - city share	42,500	-	42,500	Y	CI, 2A	
Expenditure	4920	Other City			Unique remediation	100,000	-	100,000	N	CI, 2A	
Land Improv/Blgds	4600	Various			General Fund/Debt Service	689,500	-	689,500	Y	CI, 2A	Includes last payment for 1998 sales tax bonds

Totals	1,856,600	287,000	1,569,600	85%
		15%		

Totals By Category	Expenditure	Buildings	Land Improv	Machinery & Equip	Computer	Vehicles	Signs	Software	Debt Service	Total
	124,200	254,900	-	778,000	10,000	-	-	-	689,500	1,856,600

Dept Totals	Admin	Comm Devel	Fire	Police	Pool	Rec	Public Works	Parks&Trails	Other City	Debt Service	Total	100%
	-	-	13,200	-	253,400	-	533,500	224,500	142,500	1,167,100	1,856,600	100%
	0%	0%	1%	0%	14%	0%	29%	12%	8%	63%	100%	
	-	-	1%	-	13%	-	28%	4%	9%	56%	100%	
	-	-	-	-	209,200	-	447,100	68,100	142,500	880,100	1,569,600	100%
	-	-	-	-	-	-	68,100	68,100	880,100	689,500	1,569,600	100%
	-	-	-	-	-	-	68,100	68,100	880,100	689,500	1,569,600	100%
	-	-	-	-	-	-	68,100	68,100	880,100	689,500	1,569,600	100%

Capital Commitments	366,400	23.34%
New Projects / Purchases	513,700	32.73%
Financing Obligations	689,500	43.93%
Total	1,569,600	100.00%

Total Cost by Funding Source:		
CE	264,600	220,400
CI, 2A	1,360,500	1,274,100
2B	231,500	75,100
CTF	-	-
Total	1,856,600	1,569,600

SteamPlant Event Center

STEAMPLANT EVENT CENTER
Budget Comparison
For the 2011 calendar year

STEAMPLANT

	2008	2009	2010 Original Budget	2010 Full Year Projection	2011 Budget	Percent of Budget 2010	Variance from 2010 Projection
Revenues							
Room Rental - Ballroom	\$ 18,987	\$ 31,653	\$ 56,800	\$ 30,775	\$ 37,000	65%	\$ 6,225
Room Rental - Theater	4,311	21,006	30,000	18,191	25,000	83%	6,809
Room Rental - Annex	3,770	18,994	20,000	16,908	20,000	100%	3,092
Room Rental - Plaza	576	950	1,000	2,160	4,000	400%	1,840
Room Rental - Lobby	-	450	-	410	700	-	290
Ticket Sales	3,829	8,273	23,500	2,000	3,000	13%	1,000
Event Sponsorship Fees	-	-	-	3,000	5,000	-	2,000
Caterer Fee	2,749	5,213	7,000	7,500	8,500	121%	1,000
Food Sales	270	8,233	6,100	7,200	7,000	115%	(200)
Beverage Sales	16,329	43,644	44,900	47,000	55,000	122%	8,000
Other Rentals	660	5,058	2,700	9,200	15,000	556%	5,800
Misc Services	400	2,819	-	2,134	4,500	-	2,366
Merchandise Sales	-	3,581	700	-	-	-	-
Partner Transfers	40,000	36,859	25,000	19,000	7,500	30%	(11,500)
Donations	16,000	18,071	18,000	514	1,500	8%	986
Intergovernmental Grants/Contributions	742,200	-	-	-	-	-	-
Other	-	312	10,000	-	-	-	-
TOTAL REVENUES	850,080	205,116	245,700	165,992	193,700	79%	27,708
Expenditures							
Cost of Revenue							
Artist Fees	4,250	10,947	12,000	3,800	3,000	25%	(800)
Food	3,448	9,246	3,000	5,500	5,000	167%	(500)
Beverage	7,800	12,445	18,000	16,000	16,000	89%	-
Other Event Fees	3,466	1,367	1,000	1,000	1,000	100%	-
	<u>18,964</u>	<u>34,005</u>	<u>34,000</u>	<u>26,300</u>	<u>25,000</u>	<u>74%</u>	<u>(1,300)</u>
Operating & Administrative Expenditures							
Personnel Services	73,666	140,553	185,500	163,900	156,800	85%	(7,100)
Supplies	13,625	12,661	9,900	16,100	10,000	101%	(6,100)
Purchased Services	11,761	8,599	8,200	6,000	6,250	76%	250
Advertising	10,076	19,042	10,000	6,500	5,000	50%	(1,500)
Professional Services	17,945	14,653	2,000	22,300	26,200	1310%	3,900
Utilities	11,210	25,479	25,200	4,500	6,000	24%	1,500
Fixed Charges	4,357	-	10,425	12,400	9,500	91%	(2,900)
	<u>142,640</u>	<u>220,987</u>	<u>251,225</u>	<u>231,700</u>	<u>219,750</u>	<u>87%</u>	<u>(11,950)</u>

STEAMPLANT EVENT CENTER
Budget Comparison
For the 2011 calendar year

STEAMPLANT

	2008	2009	2010 Original Budget	2010 Full Year Projection	2011 Budget 2010 Budget	Percent of 2010 Budget	Variance from 2010 Projection
Capital Budget							
Capital Expenditures	18,066	7,317	-	-	-	-	-
Capital Improvements	1,316,088	30,129	-	-	-	-	-
Financing - Interest	22,193	11,172	20,975	20,975	19,800	94%	(1,175)
Financing - Principal	14,915	26,152	27,300	27,300	28,500	104%	1,200
Total Capital Expenditures	1,371,263	74,770	48,275	48,275	48,300	100%	25
TOTAL EXPENDITURES	1,532,867	329,763	333,500	306,275	293,050	88%	(13,225)

EXCESS OF REVENUES OVER (UNDER)

EXPENDITURES - BUDGET BASIS

	\$ (682,786)	\$ (124,647)	\$ (87,800)	\$ (140,283)	\$ (99,350)		\$ 40,933
GENERAL FUND TRANSFER	\$ 504,186	\$ 100,000	\$ 87,800	\$ 112,800	\$ 99,350	113%	(13,450)
NET AFTER TRANSFER	\$ (178,600)	\$ (24,647)	\$ -	\$ (27,483)	\$ -		\$ 27,483

GAAP BASIS ADJUSTMENTS

Capital Assets	1,316,088	30,129	-	-	-		-
Depreciation	(37,448)	(65,100)	(61,000)	(61,000)	(65,000)		(4,000)
Debt Service - Principal	14,915	26,152	27,300	27,300	28,500		1,200
NET INCOME - GAAP BASIS	\$ 1,114,955	\$ (33,466)	\$ (33,700)	\$ (61,183)	\$ (36,500)		\$ 52,166

NET ASSETS - Beginning of Year

NET ASSETS - End of Year	\$ 1,114,955	\$ 1,081,489	\$ 1,114,955	\$ 1,081,489	\$ 1,020,306		\$ (61,183)
	\$ -	\$ -	\$ -	\$ -	\$ -		\$ (36,500)

KEY OPERATING METRICS

Number of events	-	495	400	400	400		-
Revenue generating	-	269	300	300	300		-
Non-revenue government	-	226	100	100	100		-
Event hours	-	925	1,500	1,500	1,500		-
Revenue generating	-	522	2,000	2,000	2,000		-
Non-revenue (government)	-	4,165	10,000	10,000	10,000		-
Deferred revenue balance	\$ 6,056	\$ -	\$ -	\$ -	\$ -		\$ -
Estimated out of town attendees	-	-	-	-	-		-
Estimated hotel stays	-	2,899	-	-	-		-
Guests dining locally (per survey)	-	2,082	-	-	-		-
Guests shopping locally (per survey)	-	724	-	-	-		-

Expense Detail
2010 Budget Worksheet
Department: SteamPlant

Comments/Explanations (Justification required for > 10% change from prior year budget)

	2010 Final Budget	2010 Projection	2011 Proposed Budget	Change in Budget	
4000 - Cost of Sales					
4001 Cost of Sales	\$ 12,000	\$ 3,800	\$ 3,000	(9,000)	0%
4021 Cost of Sales - Artist Fees	3,000	5,500	5,000	2,000	-75%
4041 Cost of Sales - Food	18,000	16,000	16,000	(2,000)	67%
4051 Cost of Sales - Beverage	1,000	1,000	1,000	-	-11%
4091 Cost of Sales - Other	34,000	26,300	25,000	(9,000)	0%
Total Cost of Sales	\$ 34,000	\$ 26,300	\$ 25,000	\$ (9,000)	-26%
4100 - Personnel Services					
4101 Salaries and Wages	\$ 163,500	\$ 140,000	\$ 132,100	\$ (31,400)	-19%
4104 Overtime	300	1,400	300	-	0%
4107 Unemployment Insurance	5,200	7,800	10,000	4,800	92%
4110 Health Insurance	14,000	11,000	11,000	(3,000)	-21%
4113 FICA / Medicare	2,500	3,400	3,400	900	36%
4115 Retirement	-	-	-	-	-
4127 Jobshare Cost Allocation	-	-	-	-	-
Total Personnel Services:	\$ 185,500	\$ 163,900	\$ 156,800	\$ (28,700)	-15%
4200 - Supplies:					
4201 Office Supplies:	\$ 1,000	\$ 2,000	\$ 1,000	\$ -	0%
4205 Community Event Supplies	1,000	-	-	(1,000)	-100%
4207 Small Items of Equipment	-	-	-	-	-
4208 Personnel Activities & Events	3,500	8,000	5,500	2,000	57%
4220 Operating Supplies	1,800	1,700	1,500	(300)	-17%
4226 Janitorial Supplies	600	600	-	(600)	-100%
4229 Clothing & Uniforms	2,000	4,400	2,000	-	0%
4241 Repair & Maint Supplies	-	-	-	-	-
4253 Machinery & Equip Parts	-	-	-	-	-
4274 Miscellaneous	-	-	-	-	-
Total Supplies:	\$ 9,900	\$ 16,100	\$ 10,000	\$ 100	1%
4300 - Purchased Services:					
4304 Postage	\$ 1,500	\$ 100	\$ -	\$ -	0%
4305 Credit Card Fees	-	1,000	1,500	-	-
4307 Freight	-	-	-	-	-
4310 Licenses, Fees & Permits	1,000	1,000	1,000	-	0%
4322 Printing	2,000	1,000	-	(2,000)	-100%
4328 Rental Services - Equipment	-	200	1,800	-	-
4331 Legal Notices	-	-	-	-	-
4334 Subscriptions	-	200	-	-	-
4336 Mileage Reimbursement	-	300	-	(1,000)	-100%
4337 Dues & Memberships	10,000	6,500	5,000	(5,000)	-50%
4340 Advertising	9,000	12,000	13,500	4,500	50%
4344 Utilities (Electric)	500	600	700	200	40%
4347 Utilities (Water)	800	700	800	200	33%
4350 Utilities (Sewer)	10,000	4,100	7,000	(3,000)	-30%
4356 Utilities (Gas)	3,400	1,400	3,000	(400)	-12%
4359 Utilities (Telephone)	1,200	500	1,200	-	0%
4360 Utilities (Trash)	500	-	-	(500)	-100%
4361 Utilities (Recycling)	-	-	-	-	-
4362 Special Studies	-	-	-	-	-

Liquor license
Copier service agreement/Friends to reimburse partial

Friends to pay artist association dues

2010 trending higher than budget
>5% rate increase

5% rate increase

2010 trending lower than budget

Cancel pick up service

Expense Detail
 2010 Budget Worksheet
 Department: SteamPlant

	2010 Final Budget	2010 Projection	2011 Proposed Budget	Change in Budget	Comments/Explanations (Justification required for > 10% change from prior year budget)
4364 Professional Services					
4366 IT Services	2,000	4,500	6,000	4,000	200%
4368 Reimbursable Expenditures	-	700	500	-	-
4370 Legal	-	200	-	-	-
4381 R/M Services (Bkg./Grids.)	-	200	-	-	-
4383 R&M Services(Mach & Equip)	200	-	200	-	0%
4387 Travel and Misc.	1,500	1,000	250	(1,250)	-83%
4390 Training	-	-	-	-	-
4396 Meal Reimbursement	-	200	-	-	-
4398 Other Contracted Services	1,000	100	1,000	-	0%
Total Purchased Services:	\$ 45,400	\$ 39,300	\$ 43,450	\$ (1,950)	-4%
4400 - Construction & Building Materials:					
4401 Construction / Bldg Materials	\$ -	\$ -	\$ -	-	-
4404 Concrete	-	-	-	-	-
4420 Metal Products	-	-	-	-	-
Total Construction & Building Materials	\$ -	\$ -	\$ -	-	-
4500 - Fixed Charges:					
4501 Insurance	\$ 10,425	\$ 12,400	\$ 9,500	\$ (925)	-9%
4555 Bank Service Charges:	-	-	-	-	-
Total Fixed Charges:	\$ 10,425	\$ 12,400	\$ 9,500	\$ (925)	-9%
4700 - Grants, Contributions					
4798 Recycling	-	-	-	-	-
4799 Grants	-	-	-	-	-
Total Grants, Contributions:	\$ -	\$ -	\$ -	-	-
4900 - Capital Expenditures					
4920 Building Improvements	\$ -	\$ -	\$ -	-	-
4955 Machinery & Equipment	-	-	-	-	-
4999 Computers/Software	1,000	-	-	(1,000)	-100%
Total Capital Outlay:	\$ 1,000	\$ -	\$ -	\$ (1,000)	-100%
5000 - Capital Purchases / Projects					
5002 Buildings & Improvements	\$ -	\$ -	\$ -	-	-
5003 Landscaping	-	-	-	-	-
5019 Sidewalks	-	-	-	-	-
5066 Machinery & Equipment	-	-	-	-	-
5068 Computers / Software	-	-	-	-	-
5069 Vehicles	-	-	-	-	-
Total Capital Projects:	\$ -	\$ -	\$ -	\$ (2,000)	-
Total Department Expenditures	\$ 268,225	\$ 258,000	\$ 244,750	\$ (41,475)	-14%
Cost of Sales Total	\$ 34,000	\$ 26,300	\$ 25,000	\$ (9,000)	-26%
Operating Expense Total	\$ 251,225	\$ 231,700	\$ 219,750	\$ (31,475)	-13%
Capital Expense Total	\$ 1,000	\$ -	\$ -	\$ (1,000)	-100%

Water

CITY OF SALIDA, COLORADO
Budget Comparison
For the 2011 calendar year

WATER FUND

	2006	2007	2008	2009	2010 Original Budget	2010 Revised Projection	2011 Budget	Percent of Budget	Variance from 2010 Projection	2010 Projection vs. 2009 Actual
Revenues										
Taxes	\$ 73,898	\$ 74,868	\$ 74,814	\$ 354	\$ -	\$ -	\$ -		\$ -	\$ (354)
Intergovernmental Revenues	-	500,000	75,960	3,035	-	-	-		-	(3,035)
Charges for Services	5,362,052	5,799,084	6,599,836	684,180	756,000	756,000	907,000	120%	151,000	20%
Line Maintenance Charges	16,852	82,322	107,823	112,710	116,000	116,000	139,000	120%	23,000	3%
Commercial Demand Fee	28,505	49,992	58,833	60,645	62,000	62,000	65,000	105%	3,000	2%
Resource Fees	125,000	169,709	164,324	78,072	72,800	72,800	72,800	100%	-	(5,272)
System Development Fees	130,405	220,010	213,853	56,806	102,300	102,300	105,400	103%	3,100	45,494
Fines and Forfeits	6,929	7,755	8,169	8,105	8,000	8,000	8,000	100%	-	(105)
Other Revenue	23,443	28,456	33,491	8,580	8,000	8,000	8,000	100%	-	19,020
Interest Revenue	58,740	40,614	77,996	9,203	10,000	6,000	3,000	30%	(7,000)	(3,203)
Insurance Proceeds	0	0	22,389	0	0	0	0	100%	-	-
Payments on Grand Ave Project	7,313	22,387	18,424	4,103	4,000	4,000	4,000	100%	-	(103)
Debt Proceeds	-	-	-	-	525,000	200,000	345,000	66%	(180,000)	200,000
TOTAL OPERATING REVENUES	1,007,290	1,775,197	1,515,912	1,025,793	1,664,100	1,354,700	1,657,200	100%	(6,900)	328,907
Expenditures										
Water										
Personnel Services	194,606	207,052	211,527	230,958	264,100	259,900	256,000	97%	(8,100)	28,942
Supplies	9,062	6,208	6,844	5,608	17,400	10,200	14,600	84%	(2,800)	4,592
Chemicals, Laboratory Supplies	17,073	17,078	18,706	23,967	24,000	24,000	25,000	104%	1,000	33
Water Storage	17,203	24,839	43,886	16,675	23,200	30,000	70,000	302%	46,800	13,325
Purchased Services	34,132	46,583	74,485	50,950	115,500	54,100	70,400	61%	(45,100)	3,150
Utilities	38,750	34,668	43,555	37,343	37,000	36,100	39,300	106%	2,300	(1,243)
Legal	26,792	28,586	20,830	17,247	25,000	40,000	25,000	100%	-	22,753
Fixed Charges	35,442	35,006	43,730	45,034	42,000	42,000	42,000	100%	-	4,966
	373,060	400,020	463,563	427,782	548,200	504,300	542,300	99%	(5,900)	76,518
Public Works - Water										
Personnel Services	34,491	60,840	103,363	74,371	121,800	83,300	114,400	94%	(7,400)	8,929
Supplies	5,126	9,749	21,445	8,797	10,300	6,400	9,600	93%	(700)	(2,397)
Purchased Services	9,143	45,430	2,185	16,037	4,950	4,000	5,000	101%	50	(12,037)
Construction and Building	1,284	4,284	12,866	6,723	9,450	5,000	9,400	99%	(50)	(1,723)
	50,044	120,303	139,879	105,928	146,500	98,700	138,400	94%	(8,100)	(7,228)
Capital Expenditures										
Debt Service - Interest	707,690	881,153	1,715,414	1,061,373	825,500	566,500	495,000	60%	(330,500)	(494,873)
Debt Service - Principal	165,671	160,437	238,631	183,012	198,000	160,300	151,100	76%	(46,900)	(22,712)
Total Capital Expenditures	1,064,808	1,161,555	2,306,078	2,337,030	1,385,500	1,034,600	926,700	67%	(458,800)	(784,845)
TOTAL EXPENDITURES	1,487,912	1,681,878	2,909,520	2,970,740	2,080,200	1,637,600	1,607,400	77%	(472,800)	(1,233,140)
EXCESS OF REVENUES OVER (UNDER)	(480,622)	93,319	(1,393,608)	(1,944,948)	(416,100)	(282,900)	49,800	-12%	465,900	1,562,048
GAAP BASIS ADJUSTMENTS										
Capital Assets	689,885	820,875	1,688,652	973,695	825,500	566,500	495,000	60%	(330,500)	(407,195)
Depreciation	(206,922)	(206,720)	(216,035)	(315,024)	(220,000)	(325,000)	(325,000)	148%	(105,000)	(9,976)
Debt Service - Principal	191,477	119,965	352,033	1,092,645	362,000	307,800	280,600	78%	(81,400)	(784,845)
NET INCOME - GAAP BASIS	\$ 193,818	\$ 827,439	\$ 431,042	\$ (93,832)	\$ 551,400	\$ 266,400	\$ 500,400	91%	\$ (51,000)	\$ 360,032

CITY OF SALIDA, COLORADO
Budget Comparison
For the 2011 calendar year

WATER FUND	2006	2007	2008	2009	2010 Original Budget		2010 Revised Projection	2011 Budget	Percent of Budget	Variance from 2010 Projection	2010 Projection vs. 2009 Actual
					Budget	Budget			2010 Budget		
NET ASSETS - Beginning of Year	\$ 3,778,952	\$ 3,972,770	\$ 4,800,209	\$ 5,231,251	\$ 5,231,251	\$ 5,231,251	\$ 5,137,619	\$ 5,404,019			
NET ASSETS - End of Year	\$ 3,972,770	\$ 4,800,209	\$ 5,231,251	\$ 5,137,619	\$ 5,782,651	\$ 5,404,019	\$ 5,404,019	\$ 5,904,419			
Cash and Investments	\$ 597,654	\$ 2,539,746	\$ 1,430,205	\$ 57,842			\$ -	\$ -			
Restricted Cash and Investments	\$ 539,932	\$ 580,652	\$ 627,005	\$ 515,477			\$ 515,500	\$ 515,500			
Capital (net of debt) and Other Net Assets	\$ 2,835,184	\$ 1,679,811	\$ 3,174,041	\$ 4,564,300			\$ 4,888,519	\$ 5,388,919			
KEY OPERATING METRICS											
Water Customers	2,493	2,622	2,633	2,646	2,670	2,661				(2,670)	15
Billed Water Usage (millions)	451.4	405.4	582.1	503.2	560.0	560.0				(560)	57
Tap Fees (total # transactions)	32	66	34	17	24	24		24		-	7
New Residential	25	53	26	5	15	15		15		-	10
Accessory Dwelling Units	4	14	9	3	5	5		5		-	2
Commercial	3	1	1	9	4	4		4		-	2
Expand/Change/Other	1	5	5	-	-	-		-		-	(5)

Expense Detail
 2011 Budget Worksheet
 Department: Water Plant Operations (34)

	2010 Final Budget	2010 Projection	2011 Prelim Budget	Change in Budget	Comments/Explanations (Justification required for > 10% change from prior year budget)
4100 - Personnel Services					
4101 Salaries and Wages	\$ 169,000	\$ 161,000	\$ 161,000	\$ (8,000)	Raise pool removed from 2010 budget; no official amendment
4104 Overtime	3,000	2,000	3,000	-	0%
4105 On-Call Pay	5,200	5,200	5,200	-	0%
4107 Unemployment Insurance	300	300	300	-	0%
4110 Health Insurance	34,500	40,800	34,300	(200)	Dept 35 recorded here in 2010
4113 FICA / Medicare	14,000	13,000	13,000	(1,000)	-7%
4114 Disability	-	-	-	-	-
4115 Retirement	10,600	10,100	10,200	(400)	-4%
4127 Jobshare Cost Allocation	27,500	27,500	29,000	1,500	5%
Total Personnel Services:	\$ 284,100	\$ 258,900	\$ 256,000	\$ (8,100)	-3%
4200 - Supplies:					
4201 Office Supplies:	\$ 600	\$ 200	\$ 500	\$ (100)	-17%
4207 Small Items of Equipment	10,600	5,000	7,400	(3,200)	-30%
4220 Operating Supplies	1,000	800	1,000	-	0%
4223 Chemical, Lab Supplies	24,000	25,000	25,000	1,000	4%
4226 Janitorial Supplies	100	100	100	-	0%
4228 Purchased / Stored Water	23,200	30,000	70,000	46,800	202%
4229 Clothing & Uniforms	800	-	800	-	0%
4241 Repair & Maint Supplies	500	200	500	-	0%
4244 Gas, Oil, Diesel Fuel, Etc.	1,500	2,500	2,000	500	33%
4247 Motor Vehicle Parts	1,500	1,000	1,500	-	0%
4253 Machinery & Equip Parts	500	100	500	-	0%
4264 Safety Equipment	300	300	300	-	0%
4274 Miscellaneous	-	-	-	-	-
Total Supplies:	\$ 64,600	\$ 65,200	\$ 109,600	\$ 45,000	70%
4300 - Purchased Services:					
4304 Postage & Freight	\$ 2,700	\$ 2,600	\$ 3,000	\$ 300	11%
4310 Licenses, Fees & Permits	-	-	-	-	-
4316 Radio Services	-	-	-	-	-
4322 Printing	-	-	-	-	-
4331 Legal Notices	500	1,000	500	-	0%
4334 Subscriptions	-	-	-	-	-
4336 Mileage Reimbursement	-	-	-	-	-
4337 Dues & Memberships	500	1,400	1,300	800	160%
4340 Advertising	-	-	-	-	-
4344 Utilities (Electric)	30,000	30,000	32,000	2,000	7%
4347 Utilities (Water)	-	-	-	-	-
4350 Utilities (Sewer)	-	-	-	-	-
4356 Utilities (Gas)	5,000	4,000	5,000	-	0%
4359 Utilities (Telephone)	1,700	1,800	2,000	300	18%
4360 Utilities (Trash)	300	300	300	-	0%
4361 Utilities (Recycling)	-	-	-	-	-
4362 Special Studies	-	2,500	-	-	-
4364 Professional Services	6,000	8,000	6,000	-	0%
4366 IT Services	4,200	3,000	4,000	(200)	-5%
4368 Reimbursable Expenditures	-	-	-	-	-
4370 Legal	25,000	40,000	25,000	-	0%
4374 Audit	3,000	3,000	3,000	-	0%
4376 Architectural & Engineering	45,000	5,000	25,000	(20,000)	-44%
4380 Consulting	36,000	15,000	15,000	(21,000)	-58%
4381 R/M Services (Bldg./Grds.)	4,750	4,750	1,500	(3,250)	-68%



Expense Detail
 2011 Budget Worksheet
 Department: Water Plant Operations (34)

Comments/Explanations (Justification required for > 10% change from prior year budget)

	2010 Final Budget	2010 Projection	2011 Prelim Budget	Change in Budget	
4382 Sewer Cleaning	-	-	-	-	-
4383 R&M Services(Mach & Equip)	2,000	2,000	2,000	-	0%
4385 Training/Travel Reimbursement	-	-	-	-	-
4386 R&M Services (Roads/Streets)	-	-	-	-	-
4387 Travel and Misc.	100	100	100	-	0%
4388 Services on Safety Equipment	750	750	1,000	250	33%
4390 Training	-	-	-	-	-
4393 Recording Documents	-	-	-	-	-
4396 Meal Reimbursement	10,000	5,000	8,000	(2,000)	-20%
4398 Other Contracted Services	177,500	130,200	134,700	(42,800)	-24%
Total Purchased Services:	\$ 177,500	\$ 130,200	\$ 134,700	\$ (42,800)	
4400 - Construction & Building Materials:					
4401 Construction / Bldg Materials	\$ -	\$ -	\$ -	\$ -	-
4404 Concrete	-	-	-	-	-
4420 Metal Products	-	-	-	-	-
Total Construction & Building Materials	\$ -	\$ -	\$ -	\$ -	-
4500 - Fixed Charges:					
4501 Insurance	\$ 42,000	\$ 50,000	\$ 42,000	\$ -	0%
4555 Bank Service Charges:	-	-	-	-	-
Total Fixed Charges:	\$ 42,000	\$ 50,000	\$ 42,000	\$ -	0%
4700 - Grants, Contributions					
4798 Recycling	\$ -	\$ -	\$ -	\$ -	-
4799 Grants	-	-	-	-	-
Total Grants, Contributions:	\$ -	\$ -	\$ -	\$ -	-
4900 - Capital Expenditures					
4920 Building Improvements	\$ -	\$ -	\$ -	\$ -	-
4955 Machinery & Equipment	-	-	-	-	-
4999 Computers/Software	-	-	-	-	-
Total Capital Outlay:	\$ -	\$ -	\$ -	\$ -	-
5000 - Capital Purchases / Projects					
5002 Buildings & Improvements	\$ -	\$ -	\$ -	\$ -	-
5003 Landscaping	26,000	-	25,000	(1,000)	-4%
5021 Land Acquisition	-	-	-	-	-
5022 Easements	-	-	-	-	-
5031 Replace Lines	-	-	-	-	-
5066 Machinery & Equipment	9,000	-	9,000	-	0%
5068 Computers / Software	-	-	-	-	-
5069 Vehicles	-	-	-	-	-
5073 New lines	-	-	-	-	-
5090 Water Facilities	508,000	200,000	320,000	(188,000)	
5091 Water Rights	40,000	40,000	40,000	-	-
5092 New Water Mains	-	-	-	-	-
5093 Water Storage Capacity	-	5,000	-	-	-
5095 Harrington Ditch Pipeline	-	3,000	-	-	-
Total Capital Projects:	\$ 583,000	\$ 248,000	\$ 394,000	\$ (189,000)	-32%
Total Department Expenditures	\$ 1,131,200	\$ 753,300	\$ 936,300	\$ (194,900)	-17%
Capital Expense Total	\$ 583,000	\$ 248,000	\$ 394,000	\$ (189,000)	-32%
Operating Expense Total	\$ 548,200	\$ 505,300	\$ 542,300	\$ (5,900)	-1%

Fencing

Carrying over streaming current defector from 2010

Galleries roof complete in 2010; liner delayed to 2011

Expense Detail
 2011 Budget Worksheet
 Department: Public Works - Water (36)

Comments/Explanations (Justification required for > 10%
 change from prior year budget)

	2010 Budget	2010 Projection	2011 Prelim Budget	Change in Budget	
4100 - Personnel Services					
4101 Salaries and Wages	\$ 105,000	\$ 70,000	\$ 82,000	\$ (23,000)	-22%
4104 Overtime	2,000	3,000	2,000	-	0%
4105 On-Call Pay	-	200	-	-	-
4107 Unemployment Insurance	200	100	200	-	0%
4110 Health Insurance	-	-	18,800	18,800	-
4113 FICA / Medicare	8,200	5,600	6,400	(1,800)	-22%
4114 Disability	-	-	-	-	-
4115 Retirement	6,400	4,400	5,000	(1,400)	-22%
4127 Jobshare Cost Allocation	-	-	-	-	-
Total Personnel Services:	\$ 121,800	\$ 83,300	\$ 114,400	\$ (7,400)	-6%
4200 - Supplies:					
4201 Office Supplies:	\$ 50	\$ -	\$ 50	\$ -	0%
4207 Small Items of Equipment	2,500	100	2,300	(200)	-8%
4220 Operating Supplies	50	100	50	-	0%
4223 Chemical, Lab Supplies	-	-	-	-	-
4226 Janitorial Supplies	-	-	-	-	-
4229 Clothing & Uniforms	-	-	-	-	-
4241 Repair & Maint Supplies	7,500	6,000	7,000	(500)	-7%
4244 Gas, Oil, Diesel Fuel, Etc.	-	-	-	-	-
4247 Motor Vehicle Parts	-	-	-	-	-
4253 Machinery & Equip Parts	-	-	-	-	-
4259 Tires, Tubes, Etc.	-	-	-	-	-
4262 Consumable Tools	200	200	200	-	0%
4264 Safety Equipment	-	-	-	-	-
4274 Miscellaneous	-	-	-	-	-
Total Supplies:	\$ 10,300	\$ 6,400	\$ 9,600	\$ (700)	-7%
4300 - Purchased Services:					
4304 Postage	\$ -	\$ -	\$ -	\$ -	-
4310 Licenses, Fees & Permits	-	-	-	-	-
4316 Radio Services	-	-	-	-	-
4322 Printing	-	-	-	-	-
4331 Legal Notices	-	150	50	50	-
4334 Subscriptions	-	-	-	-	-
4336 Mileage Reimbursement	-	-	-	-	-
4337 Dues & Memberships	250	250	250	-	0%
4340 Advertising	-	-	-	-	-
4344 Utilities (Electric)	-	-	-	-	-
4347 Utilities (Water)	-	-	-	-	-
4350 Utilities(Sewer)	-	-	-	-	-
4356 Utilities (Gas)	-	-	-	-	-
4359 Utilities (Telephone)	-	-	-	-	-
4360 Utilities (Trash)	-	-	-	-	-
4361 Utilities (Recycling)	-	-	-	-	-
4362 Special Studies	-	-	-	-	-
4364 Professional Services	2,500	2,500	2,500	-	0%
4381 R/M Services (Bldg./Grds.)	-	-	-	-	-
4383 R&M Services(Mach & Equip)	1,500	1,000	1,500	-	0%
4385 Training/Travel Reimbursement	-	-	-	-	-
					FEMA - flood insurance maps
					AWWA membership

Expense Detail
 2011 Budget Worksheet
 Department: Public Works - Water (36)

Comments/Explanations (Justification required for > 10% change from prior year budget)

	2010 Budget	2010 Projection	2011 Prelim Budget	Change in Budget	
4386 R&M Services (Roads/Streets)	-	-	-	-	-
4387 Travel and Misc.	-	-	-	-	-
4388 Safety Equipment	-	-	-	-	-
4390 Training	700	100	700	-	0%
4393 Recording Documents	-	-	-	-	-
4396 Meal Reimbursement	-	-	-	-	-
4398 Other Contracted Services	-	-	-	-	-
Total Purchased Services:	\$ 4,950	\$ 4,000	\$ 5,000	\$ 50	1%
4400 - Construction & Building Materials:					
4401 Construction / Bldg Materials	\$ 250	\$ -	\$ 200	\$ (50)	-20%
4404 Concrete	2,000	2,000	2,000	-	0%
4420 Metal Products	-	-	-	-	-
4430 Wood Products	1,000	-	1,000	-	-
4452 Gravel & Sand	3,000	3,000	3,000	-	-
4471 Asphalt	3,000	-	3,000	-	-
4477 Misc Matter	200	-	200	-	-
Total Fixed Charges:	\$ 9,450	\$ 5,000	\$ 9,400	\$ (50)	-1%
4500 - Fixed Charges:					
4501 Insurance	\$ -	\$ -	\$ -	\$ -	-
4555 Bank Service Charges:	-	-	-	-	-
Total Fixed Charges:	\$ -	\$ -	\$ -	\$ -	-
4700 - Grants, Contributions					
4798 Recycling	\$ -	\$ -	\$ -	\$ -	-
4799 Grants	-	-	-	-	-
Total Grants, Contributions:	\$ -	\$ -	\$ -	\$ -	-
4900 - Capital Expenditures					
4920 Building Improvements	\$ -	\$ -	\$ -	\$ -	-
4955 Machinery & Equipment	-	-	-	-	-
4999 Computers/Software	-	-	-	-	-
Total Capital Outlay:	\$ -	\$ -	\$ -	\$ -	-
5000 - Capital Purchases / Projects					
5002 Buildings & Improvements	\$ -	\$ -	\$ -	\$ -	-
5003 Landscaping	-	-	-	-	-
5004 Other Land Improvements	-	-	-	-	-
5021 Land Acquisition	-	-	-	-	-
5031 Replace / Improve Lines	37,500	37,500	95,000	57,500	153%
5066 Machinery & Equipment	205,000	261,000	-	(205,000)	-100%
5068 Computers / Software	-	-	-	-	-
5069 Vehicles	-	-	6,000	6,000	-
5073 New lines	-	20,000	-	-	-
Total Capital Projects:	\$ 242,500	\$ 318,500	\$ 101,000	\$ (141,500)	-58%
Total Department Expenditures	\$ 389,000	\$ 417,200	\$ 239,400	\$ (149,600)	-38%
Capital Expense Total	\$ 242,500	\$ 318,500	\$ 101,000	\$ (141,500)	-58%
Operating Expense Total	\$ 146,500	\$ 98,700	\$ 138,400	\$ (8,100)	-6%

**City of Salida
 Capital Budget - Water Enterprise Fund
 2010 Capital Budget Requests**

Category	G/L #	Dept	Priority	Life of Asset (years)	Description	2010	Comments
M&E	5066	Water	A	7	Streaming current detector	9,000	
Landscaping	5003	Water	A	20	Reservoir fencing	25,000	CDPHE loan secured
Buildings	5002	Water	A	20	Reservoir liner (Galleries)	250,000	CDPHE loan secured
Buildings	5002	Water	A	7	Pasquales Tank Upgrade	70,000	If CDPHE loan covers
Water Rights	5091	Water	A	n/a	Water Rights	40,000	
Lines	5031	Water-PW	A	15	Fire Hydrants - replace those out of service	50,000	
Lines	5031	Water-PW	A	20	Engineering for projects	25,000	
Lines	5031	Water-PW	A	20	Upgrades for lines serving hospital	20,000	
Vehicles	6059	Water-PW	A	7	18" bucket for backhoe	6,000	
Totals						<u>495,000</u>	
						Water-PW	101,000
						Water	394,000
						<u>495,000</u>	

Sewer

CITY OF SALIDA, COLORADO
Budget Comparison
For the 2011 calendar year

SEWER FUND	2006		2007		2008		2009		2010 Original Budget		2010 Full Year Projection		Percent of 2010 Budget		Variance from 2010 Projection		2010 Projection vs. 2009 Actual		
NET ASSETS - Beginning of Year	\$ 5,911,685	\$ 6,207,245	\$ 6,572,307	\$ 7,060,741	\$ 7,304,966	\$ 7,304,966	\$ 8,548,624	\$ 8,548,624	\$ 8,548,624	\$ 8,548,624	\$ 8,548,624	\$ 8,548,624	\$ 8,548,624						
NET ASSETS - End of Year	\$ 6,207,245	\$ 6,572,307	\$ 7,060,741	\$ 8,548,624	\$ 8,548,624	\$ 8,548,624	\$ 8,914,324	\$ 8,914,324	\$ 8,914,324	\$ 8,914,324	\$ 8,914,324	\$ 8,914,324	\$ 8,914,324						
Cash and Investments	\$ 1,386,368	\$ 1,784,007	\$ 1,989,149	\$ 2,139,446	\$ 500,000	\$ 500,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 2,289,750	\$ 2,289,750						
Restricted Cash and Investments	\$ 183,895	\$ 250,887	\$ 398,040	\$ 427,236	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 127,614	\$ 127,614						
Capital (net of debt) and Other Net Assets	\$ 4,633,982	\$ 4,537,413	\$ 4,673,552	\$ 5,981,942	\$ 6,433,566	\$ 6,433,566	\$ 7,414,324	\$ 7,414,324	\$ 7,414,324	\$ 7,414,324	\$ 7,414,324	\$ 6,444,660	\$ 6,444,660						

KEY OPERATING METRICS

Water & Sewer Customers	2,493	2,622	2,631	2,641	2,659	2,665	2,665	2,665	2,665	2,665	2,665	2,951	2,951						
Average user charges	\$ 270.55	\$ 251.28	\$ 270.18	\$ 291.62	\$ 345.99	\$ 345.99	\$ 337.71	\$ 337.71	\$ 337.71	\$ 337.71	\$ 337.71	\$ 320.23	\$ 320.23						
Sewer Only Customers	101	106	99	99	98	98	98	98	98	98	98	142	142						
Average user charges	\$ 803.97	\$ 844.53	\$ 897.04	\$ 1,182.17	\$ 1,290.82	\$ 1,290.82	\$ 1,530.61	\$ 1,530.61	\$ 1,530.61	\$ 1,530.61	\$ 1,530.61	\$ 1,109.15	\$ 1,109.15						
Salida ELLUs	408	414	436	442	442	442	442	442	442	442	442	444	444						
Poncha ELLUs	37	69	34	13	24	24	24	24	24	24	24	13	13						
Tap Fees (total # transactions)*	27	54	28	6	15	15	15	15	15	15	15	9	9						
New Residential	6	14	9	3	5	5	5	5	5	5	5	1	1						
Accessory Dwelling Units	3	4	2	4	4	4	4	4	4	4	4	1	1						
Commercial	1	4	3	-	-	-	-	-	-	-	-	2	2						
Expand/Change/Other																			

Expense Detail
 2011 Budget Worksheet
 Department: Sewer Plant Operations (35)

	2010		2011		Change in Budget	Comments/Explanations (Justification required for > 10% change from prior year budget)
	Final Budget	Projection	Proposed Budget	Budget		
4100 - Personnel Services						
4101 Salaries and Wages	\$ 206,100	\$ 200,000	\$ 200,000	\$ (6,100)	-3%	Raise pool removed from 2010 budget, no official amendment
4103 Lab Analysis Wages	6,500	6,500	6,500	-	0%	
4104 Overtime	1,500	1,000	1,500	-	0%	
4105 On-Call Pay	5,400	5,400	5,400	-	0%	
4107 Unemployment Insurance	400	400	400	-	0%	
4110 Health Insurance	42,100	39,400	42,400	300	1%	
4113 FICA / Medicare	16,800	16,300	16,300	(500)	-3%	
4114 Disability	-	-	-	-	-	
4115 Retirement	13,200	12,800	12,800	(400)	-3%	
4127 Jobshare Cost Allocation	27,500	27,500	39,100	11,600	42%	Allocation of Jack and Jan's time - increased due to project
Total Personnel Services:	\$ 319,500	\$ 309,300	\$ 324,400	\$ 4,900	2%	
4200 - Supplies:						
4201 Office Supplies:	\$ 500	\$ 500	\$ 500	\$ -	0%	
4207 Small Items of Equipment:	4,000	500	2,000	(2,000)	-50%	
4220 Operating Supplies	500	500	500	-	0%	
4223 Chemical, Lab Supplies	40,000	30,000	30,000	(10,000)	-25%	1/2 pressure seal machine in 2010
4226 Janitorial Supplies	1,000	1,000	1,000	-	0%	
4229 Clothing & Uniforms	1,500	1,500	1,500	-	0%	
4241 Repair & Maint Supplies	6,000	4,000	6,000	-	0%	
4244 Gas, Oil, Diesel Fuel, Etc.	1,500	1,000	1,500	-	0%	
4247 Motor Vehicle Parts	-	-	-	-	-	
4253 Machinery & Equip Parts	3,000	-	3,000	-	0%	
4264 Safety Equipment	-	-	-	-	-	
4274 Miscellaneous	-	100	-	-	-	
Total Supplies:	\$ 58,000	\$ 39,100	\$ 46,000	\$ (12,000)	-21%	
4300 - Purchased Services:						
4304 Postage	\$ 2,000	\$ 2,000	\$ 2,300	\$ 300	15%	No longer meet bulk mailing requirements
4307 Freight	800	800	800	-	0%	
4310 Licenses, Fees & Permits	-	-	-	-	-	
4316 Radio Services	-	-	1,400	(600)	-30%	Pressure seal bills
4322 Printing	2,000	3,000	1,600	(600)	-30%	Copier lease @ \$129.44 / mo
4322 Rental Services - Equip	-	-	500	400	400%	
4331 Legal Notices	100	1,000	-	(100)	-100%	
4334 Subscriptions	100	-	-	-	-	
4336 Mileage Reimbursement	-	-	-	-	-	
4337 Dues & Memberships	-	-	6,500	200	3%	
4339 Discharge Permits	6,300	6,400	-	-	-	
4340 Advertising	-	600	-	-	-	
4344 Utilities (Electric)	75,000	68,000	70,000	(5,000)	-7%	Using more methane
4347 Utilities (Water)	-	-	-	-	-	
4350 Utilities(Sewer)	-	-	-	-	-	
4356 Utilities (Gas)	30,000	16,000	18,000	(12,000)	-40%	
4359 Utilities (Telephone)	2,500	2,500	2,500	-	0%	
4360 Utilities (Trash)	1,000	700	800	(200)	-20%	
4361 Utilities (Recycling)	-	-	-	-	-	
4362 Special Studies	-	5,000	-	-	-	
4364 Professional Services	7,000	6,000	8,000	1,000	14%	2010 Invoices should be in #4364 Seacrest, Analytica, CSU, Univ of AZ
4366 IT Services	-	3,000	3,500	-	-	Harris Support (some in 4364 in 2010); Poncha conversion
4368 Reimbursable Expenditures	-	-	-	-	-	
4370 Legal	35,000	20,000	15,000	(20,000)	-57%	



Expense Detail
 2011 Budget Worksheet
 Department: Sewer Plant Operations (35)

	2010 Final Budget	2010 Projection	2011 Proposed Budget	Change in Budget	Comments/Explanations (Justification required for > 10% change from prior year budget)
4374 Audit	3,000	3,000	3,000	0%	
4376 Architectural & Engineering	18,000	-	-	(18,000) -100%	All capital - part of upgrade project
4380 Consulting	-	-	-	-	
4381 R/M Services (Bkg./Grds.)	3,000	1,000	1,000	(2,000) -67%	
4382 Sewer Cleaning	-	-	-	-	
4383 R&M Services(Mach & Equip)	12,000	5,000	8,000	(4,000) -33%	
4385 Training/Travel Reimbursement	-	-	-	-	
4387 Travel and Misc.	-	-	-	-	
4388 Services on Safety Equipment	500	-	-	(500) -100%	
4390 Training	1,000	1,000	1,000	0%	
4393 Recording Documents	-	-	-	-	
4396 Meal Reimbursement	-	-	-	-	
4398 Other Contracted Services	-	3,400	-	3,400	One-time disposal fee for chemicals in 2010
Total Purchased Services:	\$ 199,300	\$ 148,400	\$ 143,900	\$ (55,400)	-28%
4400 - Construction & Building Materials:					
4401 Construction / Bldg Materials	\$ -	\$ -	\$ -	-	
4404 Concrete	1,000	-	-	(1,000) -100%	
4452 Gravel and sand	-	300	-	(300) -100%	
Total Fixed Charges:	\$ 1,000	\$ 300	\$ -	\$ (1,000)	-100%
4500 - Fixed Charges:					
4501 Insurance	\$ 42,000	\$ 50,000	\$ 42,000	\$ -	0%
4555 Bank Service Charges:	-	-	-	-	
Total Fixed Charges:	\$ 42,000	\$ 50,000	\$ 42,000	\$ -	0%
4700 - Grants, Contributions					
4798 Recycling	-	-	-	-	
4799 Grants	-	-	-	-	
Total Grants, Contributions:	\$ -	\$ -	\$ -	\$ -	
4900 - Capital Expenditures					
4920 Building Improvements	\$ -	\$ -	\$ -	-	
4955 Machinery & Equipment	-	-	-	-	
4999 Computers/Software	-	-	-	-	
Total Capital Outlay:	\$ -	\$ -	\$ -	\$ -	
5000 - Capital Purchases / Projects					
5002 Buildings & Improvements	\$ 6,000	\$ 6,000	\$ -	\$ (6,000) -100%	
5003 Landscaping	-	-	-	-	
5021 Land Acquisition	-	-	-	-	
5031 Replace Lines	-	-	-	-	
5066 Machinery & Equipment	11,000	10,000	-	(11,000) -100%	
5068 Computers / Software	-	-	-	-	
5069 Vehicles	-	-	-	-	
5071 Sewer Plant	\$ 11,500,000	\$ 1,000,000	\$ 8,000,000	\$ (3,500,000) -30%	
5073 New lines	-	-	-	-	
Total Capital Projects:	\$ 11,517,000	\$ 1,016,000	\$ 8,000,000	\$ (3,517,000)	-31%
Total Department Expenditures	\$ 12,136,800	\$ 1,563,100	\$ 8,556,300	\$ (3,580,500)	-30%
Capital Expense Total	\$ 11,517,000	\$ 1,016,000	\$ 8,000,000	\$ (3,517,000)	-31%
Operating Expense Total	\$ 619,800	\$ 547,100	\$ 556,300	\$ (63,500)	-10%

Expense Detail
 2011 Budget Worksheet
 Department: Public Works - Sewer (37)

	2010 Final Budget	2010 Projection	2011 Proposed Budget	Change in Budget	Comments/Explanations (Justification required for > 10% change from prior year budget)
4100 - Personnel Services					
4101 Salaries and Wages	\$ 87,000	\$ 56,400	\$ 72,000	\$ (15,000)	-17%
4102 Vacation and Sick Payouts	1,000	200	1,000	-	0%
4105 On-Call Pay	-	-	-	-	-
4107 Unemployment Insurance	200	100	100	(100)	-50%
4110 Health Insurance	6,700	4,300	6,200	6,200	-
4113 FICA / Medicare	-	-	5,600	(1,100)	-16%
4114 Disability	-	-	-	-	-
4115 Retirement	5,300	3,400	4,400	(900)	-17%
4127 Jobshare Cost Allocation	-	-	-	-	-
Total Personnel Services:	\$ 100,200	\$ 64,400	\$ 89,300	\$ (10,900)	-11%
4200 - Supplies:					
4201 Office Supplies:	\$ 200	\$ -	\$ 200	\$ -	0%
4207 Small Items of Equipment	2,300	-	1,800	(500)	-22%
4208 Personnel Activities & Events	-	-	-	-	-
4220 Operating Supplies	-	-	-	-	-
4223 Chemical, Lab Supplies	-	-	-	-	-
4226 Janitorial Supplies	-	-	-	-	-
4229 Clothing & Uniforms	-	-	-	-	-
4241 Repair & Maint Supplies	1,500	2,000	2,000	500	33%
4244 Gas, Oil, Diesel Fuel, Etc.	-	-	-	-	-
4247 Motor Vehicle Parts	1,000	-	1,000	-	0%
4253 Machinery & Equip Parts	-	-	-	-	-
4259 Tires, Tubes, Etc.	-	-	-	-	-
4262 Consumable Tools	-	-	-	-	-
4264 Safety Equipment	-	-	-	-	-
4274 Miscellaneous	-	-	-	-	-
Total Supplies:	\$ 5,000	\$ 2,000	\$ 5,000	\$ -	0%
4300 - Purchased Services:					
4304 Postage	\$ -	\$ -	\$ -	\$ -	-
4305 Credit Card Fees	-	-	-	-	-
4307 Freight	-	-	-	-	-
4310 Licenses, Fees & Permits	-	-	-	-	-
4318 Radio Services	-	-	-	-	-
4322 Printing	-	-	-	-	-
4331 Legal Notices	100	-	100	-	0%
4334 Subscriptions	-	-	-	-	-
4336 Mileage Reimbursement	-	-	-	-	-
4337 Dues & Memberships	-	-	-	-	-
4339 Discharge Permits	-	-	-	-	-
4340 Advertising	-	-	-	-	-
4344 Utilities (Electric)	-	-	-	-	-
4347 Utilities (Water)	-	-	-	-	-
4350 Utilities(Sewer)	-	-	-	-	-
4356 Utilities (Gas)	-	-	-	-	-
4359 Utilities (Telephone)	-	-	-	-	-
4360 Utilities (Trash)	-	-	-	-	-
4361 Utilities (Recycling)	-	-	-	-	-
4362 Special Studies	-	-	-	-	-
4364 Professional Services	500	100	500	-	0%
4366 IT Services	1,200	-	1,200	-	0%
4368 Reimbursable Expenditures	-	-	-	-	-
					GIS License renewal

Expense Detail
 2011 Budget Worksheet
 Department: Public Works - Sewer (37)

	2010 Final Budget	2010 Projection	2011 Proposed Budget	Change in Budget	Comments/Explanations (Justification required for > 10% change from prior year budget)
4376 Architectural & Engineering	-	-	50,000	50,000	Development of sewer model
4380 Consulting	-	-	-	-	
4381 R/M Services (Bldg./Grds.)	2,000	-	2,000	0%	
4382 Sewer Cleaning	50,000	46,300	55,000	5,000	10%
4383 R&M Services(Mach & Equip)	-	-	-	-	
4385 Training/Travel Reimbursement	-	-	-	-	
4386 R&M Services (Roads/Streets)	-	-	-	-	
4387 Travel and Misc.	-	-	-	-	
4388 Safety Equipment	-	-	-	-	
4390 Training	3,000	-	3,000	0%	Added \$2,500 for GIS training
4393 Recording Documents	-	-	-	-	
4396 Meal Reimbursement	-	-	-	-	
4398 Other Contracted Services	400	-	400	0%	
Total Purchased Services:	\$ 57,200	\$ 46,400	\$ 112,200	\$ 55,000	96%
4400 - Construction & Building Materials:					
4401 Construction / Bldg Materials	250	-	250	-	0%
4404 Concrete	1,500	1,500	1,500	-	0%
4420 Metal Products	-	-	-	-	
4430 Wood Products	250	100	250	-	
4452 Gravel & Sand	2,000	2,000	2,000	-	
4471 Asphalt	600	600	600	-	
Total Fixed Charges:	\$ 4,600	\$ 4,200	\$ 4,600	\$ -	0%
4500 - Fixed Charges:					
4501 Insurance	-	-	-	-	
4555 Bank Service Charges:	-	-	-	-	
Total Fixed Charges:	\$ -	\$ -	\$ -	\$ -	
4700 - Grants, Contributions					
4798 Recycling	-	-	-	-	
4799 Grants	-	-	-	-	
Total Grants, Contributions:	\$ -	\$ -	\$ -	\$ -	
4900 - Capital Expenditures					
4920 Building Improvements	-	-	-	-	
4955 Machinery & Equipment	-	-	-	-	
4999 Computers/Software	-	-	-	-	
Total Capital Outlay:	\$ -	\$ -	\$ -	\$ -	
5000 - Capital Purchases / Projects					
5002 Buildings & Improvements	-	-	-	-	
5003 Landscaping	-	-	-	-	
5021 Land Acquisition	-	-	-	-	
5031 Replace / Improve Lines	427,500	427,500	385,000	(42,500)	-10%
5066 Machinery & Equipment	-	-	-	-	
5068 Computers / Software	-	-	-	-	
5069 Vehicles	-	-	6,000	6,000	
5073 New lines	-	-	-	-	
Total Capital Projects:	\$ 427,500	\$ 427,500	\$ 391,000	\$ (36,500)	-9%
Total Department Expenditures	\$ 594,500	\$ 544,500	\$ 602,100	\$ 7,600	1%
Capital Expense Total	\$ 427,500	\$ 427,500	\$ 391,000	\$ (36,500)	-9%
Operating Expense Total	\$ 167,000	\$ 117,000	\$ 211,100	\$ 44,100	26%

Thumb for backhoe

**City of Salida
 Capital Budget - Sewer Enterprise Fund
 2010 Capital Budget Requests**

Category	G/L	Dept	Priority	Life of Asset (years)	Description	2010	Comments
Buildings	5002	Sewer	A		Plant upgrade	8,000,000	
Lines	5031	Sewer-PW	A		Sewer Main replacements	350,000	
Lines	5031	Sewer-PW	B		Project engineering	20,000	
Lines	5031	Sewer-PW	A		Manhole replacements	15,000	
Vehicles	5069	Sewer-PW	C		Thumb for backhoe	6,000	
Totals						<u><u>8,391,000</u></u>	
						Sewer	8,000,000
						Sewer-PW	<u>391,000</u>
							<u><u>8,391,000</u></u>

Conservation Trust Fund

CITY OF SALIDA, COLORADO
Budget Comparison
For the 2011 calendar year

CONSERVATION TRUST FUND

	2006	2007	2008	2009	2010		2011	Percent of 2010 Budget	Change from Prior Year	2010 Projection vs. 2009 Actual	
					Original Budget	2010 Projection					
BEGINNING FUND BALANCE	\$ 73,356	\$ 126,065	\$ 134,428	\$ 168,462	\$ 126,279	\$ 162,721	\$ 179,321	142%	\$ 16,600	\$ (5,742)	-4%
REVENUE											
State Funds	\$ 62,007	\$ 54,055	\$ 53,486	\$ 49,278	\$ 50,000	\$ 50,000	\$ 50,000	100%	\$ -	\$ 722	1%
Grant Receipts	927	174	100	65	100	100	100	100%	100	35	35%
Interest											
Total Available Revenue	\$ 136,290	\$ 210,461	\$ 188,014	\$ 217,805	\$ 176,379	\$ 212,821	\$ 229,421	130%	\$ 16,700	\$ (4,984)	-3%
EXPENDITURES											
Tree Maintenance Expense	\$ 8,799	\$ 9,463	\$ 12,990	\$ -	\$ 12,000	\$ 12,000	\$ 7,000	58%	\$ (5,000)	\$ 12,000	92%
Union Pacific Railroad River Trail	-	-	-	2,761	-	-	-	-	-	(2,761)	-
Equipment - Picnic Tables for parks	-	-	-	-	-	-	-	-	-	-	-
Equipment - Playground	-	-	-	-	3,500	3,500	-	-	(3,500)	3,500	-
Municipal Tree Effort	-	-	-	-	-	-	5,000	-	5,000	-	-
Land Improvements	-	-	-	-	-	-	-	-	-	-	-
Trails	-	-	-	30,000	18,000	18,000	-	-	(18,000)	(12,000)	-
Hot Springs Pipeline	-	-	-	-	-	-	-	-	-	-	-
Automatic watering controls	-	-	-	-	-	-	-	-	-	-	-
Riverside Park Improvements	1,425	-	3,351	2,400	-	-	-	-	-	(2,400)	-72%
Centennial Park Improvements	-	-	-	-	-	-	-	-	-	-	-
Land Acquisitions	-	-	-	9,360	-	-	-	-	-	(9,360)	-
Signage for City Trails	-	300	-	-	-	-	-	-	-	-	-
Marvin Park	-	-	2,500	11,274	-	-	-	-	-	(11,274)	-451%
Capital Grants for Open Space	-	-	-	-	-	-	-	-	-	-	-
Parks Master Plan	-	66,270	711	(711)	-	-	-	-	-	711	100%
Other	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ 10,224	\$ 76,033	\$ 19,552	\$ 55,084	\$ 33,500	\$ 33,500	\$ 12,000	36%	\$ (21,500)	\$ (21,584)	-110%
Net Change	\$ 52,709	\$ 8,362	\$ 34,035	\$ (5,742)	\$ 16,600	\$ 16,600	\$ 38,100	230%	\$ 21,500	\$ 22,342	66%
Ending Balance	\$ 126,065	\$ 134,428	\$ 168,462	\$ 162,721	\$ 142,879	\$ 179,321	\$ 217,421	152%	\$ 38,100	\$ 16,600	10%

Appendices

**CITY OF SALIDA
Human Resources Report
2011 Budget**

HEADCOUNT

	Full-time	Part-time	FTE	Notes
General Fund				
Administration	4.0	1.0	4.6	Excludes utility clerk, elected officials & shared County employee
Community Development	3.0	0.0	3.0	
Police & Municipal Court	17.0	0.0	17.0	
Fire Department	10.0	1.0	10.6	Excludes reserves
Public Works	10.0	0.0	10.0	Excludes seasonals; portion of expense charged to water & sewer
Recreation	0.0	4.0	0.9	
Pool	1.0	30.0	10.0	
Subtotals	45.0	36.0	56.1	
SteamPlant	1.0	5.0	3.5	
Water Activity Enterprise				
Water Plant	3.5	0.0	3.5	One administrative employee allocated 50/50 to water & sewer;
Sewer Plant	4.5	0.0	4.5	excludes allocation of administration management time.
Totals	54.0	41.0	67.6	

PERSONNEL EXPENSES

	Salaries & Wages	Overtime & Special Pay	UI, FICA & Disability	Medical / Dental / Insurance	Retirement	Jobshare Allocations	Total	Full Year Revised 2010 Budget	Percent of 2010 Budget
General Fund									
Administration	\$ 282,500	\$ 200	\$ 22,200	\$ 39,000	\$ 15,700	\$ (32,200)	\$ 327,400	\$ 332,900	98%
Community Development	139,100	-	11,000	26,100	8,300	-	184,500	182,700	101%
Police & Municipal Court	689,000	52,500	31,500	159,000	110,400	-	1,042,500	1,060,000	98%
Fire Department	457,200	35,000	17,000	92,100	41,400	-	642,700	628,000	102%
Public Works	216,900	5,000	17,400	96,100	13,300	-	308,700	366,300	84%
Recreation	25,400	-	2,000	-	-	-	27,400	31,400	87%
Pool	245,000	-	19,200	6,000	3,600	-	273,800	270,800	101%
Parks and Trails	88,800	1,500	7,100	6,000	5,400	-	108,800	131,700	83%
subtotal	2,143,900	94,200	127,500	384,300	198,100	(32,200)	2,915,800	3,003,800	97%
SteamPlant	132,100	-	11,300	10,000	3,400	-	156,800	185,500	85%
Water Activity Enterprise									
Water Plant	161,000	8,200	13,300	34,300	10,200	29,000	256,000	264,100	97%
Sewer - Public Works	82,000	2,000	6,600	18,800	5,000	-	114,400	121,800	94%
subtotal	243,000	10,200	19,900	53,100	15,200	29,000	370,400	385,900	96%
Sewer Plant	200,000	13,400	16,700	42,400	12,800	39,100	324,400	319,500	102%
Sewer - Public Works	72,000	1,000	5,700	5,600	4,400	-	88,700	100,200	89%
subtotal	272,000	14,400	22,400	48,000	17,200	39,100	413,100	418,700	98%
Total	\$ 2,791,000	\$ 118,800	\$ 181,100	\$ 495,400	\$ 233,900	\$ 35,900	\$ 3,856,100	\$ 3,994,900	97%

CITY OF SALIDA
FINANCING ROLL FORWARD

FUND	Account	Name	Payments Due	Source of Payment	12/31/10		2011 Payments			2012 Additions			2012 Payments			12/31/12	
					Balance	Change	Principle	Interest	Principle	Interest	Principle	Interest	Principle	Interest	Balance	Change	
General	10-00-2301	1994 General Obligation Limited Tax Water Bonds	Jun, Dec	any	120,000	8,520	(25,000)	(8,520)	-	6,745	(30,000)	(6,745)	95,000	6,745	(30,000)	(6,745)	65,000
General	10-00-2301	1996 General Obligation Limited Tax Water Bonds	Jun, Dec	any	130,000	7,800	(30,000)	(7,800)	-	6,000	(30,000)	(6,000)	100,000	6,000	(30,000)	(6,000)	70,000
General	10-00-2301	1998 Sales Tax Revenue Refunding Bonds	Jun, Dec	sales tax	435,000	21,315	(435,000)	(21,315)	-	-	-	-	-	-	-	-	-
General	10-00-2306	2008 Lease Purchase - Community Services Complex	Jun 1, Dec 1		823,577	45,003	(27,711)	(45,003)	795,866	43,455	(29,259)	(43,455)	795,866	43,455	(29,259)	(43,455)	766,608
General	10-00-2306	2009 Lease Purchase - Community Services Complex	Jun 1, Dec 1		1,021,875	54,209	(34,918)	(54,209)	986,937	52,316	(36,811)	(52,316)	986,937	52,316	(36,811)	(52,316)	950,145
		Subtotals by Fund			2,530,452	136,847	(551,629)	(136,847)	1,977,823	106,516	(126,070)	(106,516)	1,977,823	106,516	(126,070)	(106,516)	1,851,753
Water	20-00-2304	2001 DOLA Note Payable - Water	Sept		116,643	5,832	(8,210)	(5,832)	108,433	5,421	(8,621)	(5,421)	108,433	5,421	(8,621)	(5,421)	99,812
Water	20-00-2301	2007 Water & Sewer Refunding Improvement Bonds	Dec 1		3,255,000	134,463	(250,000)	(134,463)	3,005,000	124,463	(260,000)	(124,463)	3,005,000	124,463	(260,000)	(124,463)	2,745,000
Water	20-00-2301	2010 CO Water Resources & Power Development Authority	May, Nov	water rev	-	-	(22,408)	(10,789)	522,592	10,338	(22,858)	(10,338)	522,592	10,338	(22,858)	(10,338)	499,733
		Subtotals by Fund			3,371,643	151,084	(280,618)	(151,084)	3,636,025	146,222	(291,479)	(146,222)	3,636,025	146,222	(291,479)	(146,222)	3,344,545
Sewer	21-00-2302	2003 CO Water Resources & Power Development Authority	May, Oct	sewer rev	188,412	6,939	(60,333)	(6,939)	128,079	4,502	(62,771)	(4,502)	128,079	4,502	(62,771)	(4,502)	65,308
Sewer	21-00-2307	2010 W&S Enterprise Bonds - WWTF Upgrade		sewer rev	-	464,000	1,340,000	(464,000)	13,443,000	464,000	1,340,000	(464,000)	13,443,000	464,000	1,340,000	(464,000)	14,783,000
		Subtotals by Fund			188,412	470,939	1,279,667	(470,939)	13,571,079	468,502	1,277,229	(468,502)	13,571,079	468,502	1,277,229	(468,502)	14,848,308
SteamPlant	40-00-2306	2008 Lease Purchase - SteamPlant Theater & Event Center	Jun 1, Dec 1		461,632	19,773	(28,502)	(19,773)	433,130	19,773	(28,502)	(19,773)	433,130	19,773	(28,502)	(19,773)	404,628
TOTALS					\$ 6,552,139	\$ 778,643	\$ 417,918	\$ (778,643)	\$ 19,618,057	\$ 737,012	\$ 831,178	\$ (737,012)	\$ 20,449,234	\$ 737,012	\$ 831,178	\$ (737,012)	\$ 20,449,234



Request Information					
Requesting Organization	Project Name	Amount of Request	Total Project Cost	City's Portion	Possible funding source(s)
Absolute Bikes, Inc.	Ride Right Cycle Safe Helmet Program	\$ 250	\$ 2,000	13%	GF
Chaffee Housing Trust	General Operations	15,000	1,000,000	2%	GF
Salida Business Alliance	4th of July Celebration	1,000	6,000	17%	GF
Salida Community Center	Infrastructure Improvement	12,800	16,000	80%	CI, 2A, GF
Salida Museum Association	Roof Replacement	15,000	15,000	100%	CI, 2A, 2B, GF
SPOT	Backbone Trail	3,000	12,000	25%	2A, GF, CTF
SPOT	Southwest Conservation Corps	6,000	12,000	50%	2A, GF, CTF
The Chaffee Shuttle	Intercity Bus to Denver / DIA	2,750	45,500	6%	GF
The Chaffee Shuttle	The Chaffee Shuttle Support	10,000	96,000	10%	GF
Chaffee People's Clinic	Get Moving	750	5,000	15%	GF
	Totals	\$ 66,550	\$ 1,209,500		



PROJECTS PRIORITY CRITERIA

1. **Public Safety for Citizens and Employees – How many people benefit and is the project aligned with other priorities?**
 - 0 pt – No easily identified benefit to citizens
 - 1 pt – Project has positive implications for and the support of a small group in the community (< 1% of population)
 - 2 pts – Project has positive implications for and the support of one group in the community (1-10% of the population)
 - 3 pts – Project has positive implications for a significant portion of the community (> 10% of the population)
 - 4 pts – Project has important positive implications for the safety and well-being of citizens
 - 5 pts – Project has critical implications for the safety and well-being of citizens City-wide and has broad public support
2. **Annual Net Operating Budget Impact – Will the project decrease the City’s future operating budget needs?**
 - 0 pt – Increases annual net operating budget needs (new or additional expense exceeds new or additional revenue)
 - 1 pt – No change in net operating budget
 - 2 pts – Net operating budget is reduced by up to \$50,000
 - 3 pts – Net operating budget is reduced by \$50,001 to \$100,000
 - 4 pts – Net operating budget is reduced by \$100,000 to \$150,000
 - 5 pts – Net operating budget is reduced by > \$150,000
3. **Avoidance of Future Capital – Will future capital cost savings result?**
 - 0 pt – Anticipated future cost savings are less than the project costs
 - 1 pt – Anticipated future cost savings equal project costs
 - 2 pts – Anticipated future cost savings are < \$100,000 and < 10% of the project cost
 - 3 pts – Anticipated future cost savings are <10% greater than anticipated project costs
 - 4 pts –
 - 5 pts – Anticipated future cost savings are significantly greater (>10%) than anticipated project costs
4. **Infrastructure – How are existing facilities and departments affected?**
 - 0 pt – Project required extensive new infrastructure or support by other departments
 - 3 pts – Project is consistent with guiding document(s) approved by Council (eg. Comprehensive Plan, Parks Master Plan, etc.), but will require some infrastructure or support by other departments
 - 5 pts – Project has little or no impact on the City’s current infrastructure or services
5. **Quality of Life Benefit to the Community – How many people benefit and is the project aligned with other priorities?**
 - 0 pt – No easily recognized benefit to citizens; assessment of need is difficult to obtain
 - 1 pt – Project has positive implications for and the support of a small group of individuals
 - 2 pts – Project has positive implications for and the support of one neighborhood / one group of residents or tourists (< 1% of the population)
 - 3 pts – Project has positive implications for a significant portion of the community (> 10% of the population)
 - 4 pts – Project has positive implications community-wide and broad public support; City Department or Committee/Board has identified the project as a high priority need
 - 5 pts – Project has positive implications City-wide and has broad support of citizens; Project is supported by guiding document(s) approved by Council (eg. Comprehensive Plan, Parks Master Plan, Downtown Plan, etc.) or other or has significant positive public feedback
6. **Feasibility & Implementation Risk – Are there significant obstacles or unknown factors that may prevent the project from being completed as proposed?**
 - 0 pt – Likely budgetary constraints or timing concerns
 - 3 pts – Possibility of timing issues or other delays, but project seems feasible
 - 5 pts – Strong likelihood project will be completed on time and on budget
7. **Implication of Deferring the Project – What happens if the project is delayed or denied?**

- 0 pt – Deferring the project will NOT create a noticeable disruption in City operations
- 3 pts – Deferring the project will cause a disruption in City operations but will not be significant
- 5 pts – Deferring the project will cause a noticeable disruption in City operations