



**2014 BUDGET
FINAL FUND STATEMENTS**

January 3, 2014

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ORDINANCE NO. 145, 2013
OF THE COUNCIL OF THE CITY OF FORT COLLINS
BEING THE ANNUAL APPROPRIATION ORDINANCE
RELATING TO THE ANNUAL APPROPRIATIONS
FOR THE FISCAL YEAR 2014; AMENDING THE BUDGET FOR
THE FISCAL YEAR BEGINNING JANUARY 1, 2014, AND ENDING
DECEMBER 31, 2014; AND FIXING THE MILL LEVY FOR FISCAL YEAR 2014

WHEREAS, on November 20, 2012, the City Council adopted on second reading Ordinance No. 112, 2012, approving an amended biennial budget for the years beginning on January 1, 2013, and January 1, 2014; and

WHEREAS, the City Manager has submitted to the City Council proposed amendments to the 2014 budget adopted by the City Council in Ordinance No. 112, 2012; and

WHEREAS, Article V, Section 4, of the City Charter requires that, before the last day of November of each fiscal year, the City Council shall appropriate, on a fund basis and by individual project for capital projects and federal or state grant projects, such sums of money as it deems necessary to defray all expenditures of the City during the ensuing fiscal year, based upon the budget as approved by the City Council; and

WHEREAS, Article V, Section 5, of the City Charter provides that the annual appropriation ordinance shall also fix the tax levy upon each dollar of the assessed valuation of all taxable real property within the City, such levy representing the amount of taxes for City purposes necessary to provide for payment during the ensuing fiscal year for all properly authorized expenditures to be incurred by the City, including interest and principal of general obligation bonds; and

WHEREAS, Article XII, Section 6, of the City Charter permits the City Council to fix, establish, maintain, and provide for the collection of such rates, fees, or charges for water and electricity, and for other utility services furnished by the City as will produce revenues sufficient to pay into the General Fund in lieu of taxes on account of the City-owned utilities such amount as may be established by the City Council; and

WHEREAS, Article V, Section 10, of the City Charter authorizes the City Council to transfer by ordinance any unexpended and unencumbered appropriated amount or portion thereof from one fund or capital project to another fund or capital project, provided that the purpose for which the transferred funds are to be expended remains unchanged; the purpose for which the funds were initially appropriated no longer exists; or the proposed transfer is from a fund or capital project in which the amount appropriated exceeds the amount needed to accomplish the purpose specified in the appropriation ordinance.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF FORT COLLINS as follows:

Section 1. That the City Council, having reviewed the City Manager's recommended changes to the "2014 Proposed Appropriations" section of the Fort Collins 2013 and 2014 Biennial Budget (the "Biennial Budget"), as shown on pages 43 through 45 thereof, a copy of which is on file with the office of the City Clerk, hereby amends the Biennial Budget to reflect the following changes and adopts said Biennial Budget as amended:

2014 Proposed Appropriations

	<u>Existing</u>	<u>Amount of Adjustment</u>	<u>As Amended</u>
GENERAL FUND	\$116,687,648	\$7,103,384	\$123,791,032
<u>ENTERPRISE FUNDS</u>			
Golf	\$2,927,636		\$2,927,636
Light & Power			
Operating Total	\$124,350,218	\$1,002,568	\$125,352,786
Capital Projects:			
Art in Public Places	4,750		4,750
Electric Substation Improvements	175,000		175,000
Southwest Enclave System	300,000		300,000
Capital Projects Total	<u>479,750</u>		<u>479,750</u>
Total Light & Power	<u>\$124,829,968</u>	<u>\$1,002,568</u>	<u>\$125,832,536</u>
Storm Drainage			
Operating Total	\$10,901,697	\$21,048	\$10,922,745
Capital Projects:			0
Art in Public Places	25,040		25,040
Boxelder Authority	265,000		265,000
Drainage & Detention System Replacement	253,970		253,970
Stormwater Basin Improvements	1,700,000		1,700,000
Stormwater Developer Repays	100,000		100,000
Stormwater Master Planning	150,000		150,000
Stream Restoration & Best Mgmt. Practices	650,000		650,000
Capital Projects Total	<u>3,144,010</u>		<u>3,144,010</u>
Total Storm Drainage	<u>\$14,045,707</u>	<u>\$21,048</u>	<u>\$14,066,755</u>
Wastewater			
Operating Total	\$16,889,054	\$21,048	\$16,910,102
Capital Projects:			
Art in Public Places	39,864		39,864

Collection System Replacement	1,605,357		1,605,357
Downtown River District Sewer Replacement	50,000		50,000
Drake Water Reclamation Facility Improv.	581,000		581,000
Sludge Disposal Improvements	200,000		200,000
Water Reclamation Replacement Program	1,800,000		1,800,000
Capital Projects Total	4,276,221		4,276,221
Total Wastewater	\$21,165,275	\$21,048	\$21,186,323
Water			
Operating Total	\$26,567,389	\$168,387	\$26,735,776
Capital Projects:			
Art in Public Places	68,689		68,689
Cathodic Protection	306,000		306,000
Distribution System Replacement	1,622,935		1,622,935
Dual System Design with Colorado State Univ.	50,000		50,000
Engineering Distribution System Replacement	1,400,000		1,400,000
Halligan Reservoir Enlargement	190,000		190,000
Source of Supply Replacements	550,000		550,000
Water Meter Replacement & Rehabilitation	800,000		800,000
Water Production Replacement Program	2,900,000		2,900,000
Water Supply Development	100,000		100,000
Capital Projects Total	7,987,624		7,987,624
Total Water	\$34,555,013	\$168,387	\$34,723,400
TOTAL ENTERPRISE FUNDS	\$197,523,599	\$1,213,051	\$198,736,650
<u>INTERNAL SERVICE FUNDS</u>			
Benefits	\$21,905,953		\$21,905,953
Data & Communications	7,412,486	205,536	7,618,022
Equipment	11,401,965	67,970	11,469,935
Self Insurance	3,258,837		3,258,837
Utility Customer Service & Administration	15,373,536		15,373,536
TOTAL INTERNAL SERVICE FUNDS	\$59,352,777	\$273,506	\$59,626,283
<u>SPECIAL REVENUE & DEBT SERVICE FUNDS</u>			
Capital Improvement Expansion	\$832,354		\$832,354
Capital Leasing Corporation	4,630,283		4,630,283
Cemeteries	593,224		593,224
Conservation Trust			
Operating Total - Administration & Parks Maint	\$1,022,149		\$1,022,149
Capital Projects:			
Fossil Creek Trail	40,000		40,000

Open Space Acquisition	270,000	(270,000)	0
Trail Acquisition/Development	145,500		145,500
Tri-City Trails	50,000		50,000
Capital Projects Total	505,500	(270,000)	235,500
Total Conservation Trust	\$1,527,649	(\$270,000)	\$1,257,649
Cultural Services & Facilities			
Operating Total	\$4,057,321	\$11,123	\$4,068,444
Capital Projects – Art in Public Places	86,805	14,490	101,295
Total Cultural Services & Facilities	\$4,144,126	\$25,613	\$4,169,739
General Employees' Retirement	\$3,527,950		\$3,527,950
Keeping Fort Collins Great			
Operating Total	\$19,731,887	\$659,994	\$20,391,881
Capital Projects:			
City Bridge Program	1,700,000		1,700,000
Fort Collins Bike Programs	220,856		220,856
Senior Center Expansion	0	210,971	210,971
Trail Acquisition/Development	113,000		113,000
Capital Projects Total	2,033,856	210,971	2,244,827
Total Keeping Fort Collins Great	\$21,765,743	\$870,965	\$22,636,708
Museum	\$1,196,048	\$100,000	\$1,296,048
Natural Areas	9,401,207		9,401,207
Neighborhood Parkland Fund			
Operating Total - Administration	\$426,873		\$426,873
Capital Projects:			
Maple Hill Park	409,198		409,198
New Park Site Acquisition	350,000		350,000
New Park Site Development	170,000		170,000
Richards Lake Park	500,000		500,000
Side Hill Neighborhood Park	200,000		200,000
Capital Projects Total	1,629,198		1,629,198
Total Neighborhood Parkland	\$2,056,071		\$2,056,071
Perpetual Care	\$20,149		\$20,149
Recreation	6,070,932		6,070,932
Sales & Use Tax	12,552,000	208,370	12,760,370
Street Oversizing	2,870,239		2,870,239
Timberline/Prospect SID	63,152		63,152

Transit Services	11,241,742	389,766	11,631,508
Transportation Services	23,882,221	209,238	24,091,459
SPECIAL REVENUE & DEBT	<u>\$106,375,090</u>	<u>\$1,533,952</u>	<u>\$107,909,042</u>
SERVICE FUNDS			
<u>CAPITAL PROJECTS FUND</u>			
General City Capital Projects:			
Block 32 Redevelopment	\$109,000		\$109,000
City Bridge Program	250,000		250,000
Downtown Poudre River Improvement	75,000		75,000
Green Streets Implementation	450,000		450,000
Integrated Recycling Facility	237,000		237,000
North College Improvements - Conifer/Wilcox	0	4,300,000	4,300,000
Railroad Crossing Replacement	100,000		100,000
Southeast Community Park	100,000		100,000
Total General City Capital Projects	<u>\$1,321,000</u>	<u>\$4,300,000</u>	<u>\$5,621,000</u>
1/4 Cent Building on Basics			
Operating - Administrative Charge	\$46,363		\$46,363
Capital Projects:			
Bicycle Program Plan Implementation	125,000		125,000
Pedestrian Plan and ADA Improvements	300,000		300,000
Senior Center Expansion	2,172,735	545,000	2,717,735
Timberline Rd-Drake to Prospect Improv.	2,736,632		2,736,632
Total 1/4 Cent Building on Basics	<u>\$5,380,730</u>	<u>\$545,000</u>	<u>\$5,925,730</u>
TOTAL CAPITAL PROJECTS FUND	<u>\$6,701,730</u>	<u>\$4,845,000</u>	<u>\$11,546,730</u>
TOTAL CITY FUNDS	<u>\$486,640,844</u>	<u>\$14,968,893</u>	<u>\$501,609,737</u>

Section 2. That there is hereby appropriated out of the revenues of the City, for the fiscal year beginning January 1, 2014, and ending December 31, 2014, the sum of FIVE HUNDRED ONE MILLION SIX HUNDRED NINE THOUSAND SEVEN HUNDRED THIRTY-SEVEN DOLLARS (\$501,609,737) to be raised by taxation and otherwise, which sum is deemed by the City Council to be necessary to defray all expenditures of the City during said budget year, to be divided and appropriated for the purposes shown in Section 1 above.

Section 3. Mill Levy.

a. That the 2014 mill levy rate for the taxation upon each dollar of the assessed valuation of all the taxable real property within the city of Fort Collins as of December 31, 2013, shall be 9.797 mills, which levy represents the amount of taxes for City purposes necessary to

provide for payment during the aforementioned budget year of all properly authorized expenditures to be incurred by the City, including interest and principal of general obligation bonds.

b. That the City Clerk shall certify this levy of 9.797 mills to the County Assessor and the Board of Commissioners of Larimer County, Colorado, in accordance with the applicable provisions of law, as required by Article V, Section 5, of the City Charter.

Introduced, considered favorably on first reading, and ordered published this 15th day of October, A.D. 2013, and to be presented for final passage on the 5th day of November, A.D. 2013.

ATTEST:

Wanda Nelson
City Clerk



Karen Weiskunst
Mayor

Passed and adopted on final reading on the 5th day of November, A.D. 2013.

ATTEST:

Wanda Nelson
City Clerk



Greg Tom
Mayor Pro Tem

ORDINANCE NO. 065
OF THE COUNCIL OF THE CITY OF FORT COLLINS, COLORADO,
ACTING AS THE EX-OFFICIO BOARD OF DIRECTORS OF GENERAL IMPROVEMENT
DISTRICT NO. 1, DETERMINING AND FIXING THE MILL LEVY FOR THE GENERAL
IMPROVEMENT DISTRICT NO. 1 FOR THE FISCAL YEAR 2014;
DIRECTING THE SECRETARY OF THE DISTRICT TO CERTIFY SUCH LEVY
TO THE BOARD OF COMMISSIONERS OF LARIMER COUNTY
AND MAKING THE FISCAL YEAR 2014 ANNUAL APPROPRIATION

WHEREAS, City of Fort Collins General Improvement District No. 1 (the "GID") in Fort Collins, Colorado, has been duly organized in accordance with the ordinances of the City and the statutes of the State of Colorado; and

WHEREAS, GID staff has considered the amount of money to be raised by a levy on the taxable real property in the GID and recommends that a levy of 4.924 mills upon each dollar of the assessed valuation of all such taxable property within the limits of the GID is required during 2014 to pay the cost of operating the GID; and

WHEREAS, GID staff estimates a levy of 4.924 mill will result in \$276,258 of revenue; and

WHEREAS, the amount of this proposed mill levy is not an increase over prior years; as such, prior voter approval of the levy is not required under Article X, Section 20 of the State Constitution; and

WHEREAS, Section 39-5-128(1), C.R.S., requires certification of any tax levy to the Board of Commissioners of Larimer County no later than December 15; and

WHEREAS, additional revenue is collected by the GID from such sources as the automobile ownership tax, ad valorem taxes, and interest earnings, which revenue for 2014 is anticipated to be \$37,732; and

WHEREAS, it is the desire of the City Council, acting ex-officio as the Board of Directors of the GID, to appropriate the necessary funds for operating costs and capital improvements of the GID for the fiscal year beginning January 1, 2014, and ending December 31, 2014.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF FORT COLLINS, acting ex-officio as the Board of Directors of the City of Fort Collins General Improvement District No. 1, as follows:

Section 1. That, for the purpose of providing the necessary funds to meet the expenses to be incurred in the General Improvement District No. 1 in 2014, 4.924 mills is hereby levied upon each dollar of the assessed valuation of all taxable real property within the General Improvement District No. 1 as of December 31, 2013.

Section 2. That the Secretary of the General Improvement District No. 1 is hereby authorized and directed to certify such levy to the County Assessor and Board of Commissioners of Larimer County, as provided by law.

Section 3. That the City Council, acting ex-officio as the Board of Directors of General Improvement District No. 1, hereby appropriates out of the revenues of GID for the fiscal year beginning January 1, 2014 and ending December 31, 2014 the sum of ONE HUNDRED NINETY FOUR THOUSAND AND ONE DOLLARS (\$194,001), to be raised by taxation and additional revenue, to be expended for the authorized purposes of the General Improvement District No.1.

Introduced, considered favorably on first reading, and ordered published this 15th day of October, A.D. 2013, and to be presented for final passage on the 5th day of November, A.D. 2013.

ATTEST:

Wanda Nelson
City Clerk, Ex Officio Secretary



Karen Weikert
Mayor, Ex Officio President

Passed and adopted on final reading on the 5th day of November, A.D. 2013.

ATTEST:

Wanda Nelson
City Clerk, Ex Officio Secretary



Ray Tem
Mayor Pro Tem,
Ex Officio Vice President

RESOLUTION NO. 062
OF THE BOARD OF COMMISSIONERS OF THE
FORT COLLINS URBAN RENEWAL AUTHORITY
ADOPTING A 2014 BUDGET FOR THE FORT COLLINS
URBAN RENEWAL AUTHORITY

WHEREAS, on June 6, 1978, the City Council adopted Resolution 1978-049, adopting findings and establishing the Fort Collins Urban Renewal Authority (the "Authority") as an urban renewal authority pursuant to Colorado Revised Statutes, Part 1 of Title 31, Article 25, as amended (the "Act"); and

WHEREAS, the Authority operates to eliminate blight and prevent the spread of blight within the urban renewal area in accordance with the Urban Renewal Law of Colorado, Section 31-25-101; and

WHEREAS, the Authority has considered a proposed budget for fiscal year 2014 and wishes to adopt the 2014 URA budget as described herein.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE FORT COLLINS URBAN RENEWAL AUTHORITY as follows:

Section 1. That the budget shown on Exhibit "A," attached hereto and incorporated herein by this reference, is hereby approved and the amounts stated therein are appropriated for fiscal year 2014.

Section 2. That the City of Fort Collins' Financial Officer is directed to file a certified copy of the attached budget with the office of the Division of Local Government, Department of Local Affairs, State of Colorado.

Passed and adopted at a regular meeting of the Board of Commissioners of the Fort Collins Urban Renewal Authority this 15th day of October, A.D. 2013.

ATTEST:

Wanda Nelson

Secretary



Karen Wittmann
Chairperson

**URBAN RENEWAL AUTHORITY
NORTH COLLEGE DISTRICT
2014 BUDGET**

North College Urban Renewal Plan Area**Estimated Revenue:**

Tax Increment Collections	\$ 1,137,337
Interest on Investments	\$ 12,005
Interest from Rocky Mountain Innosphere Loan	<u>\$ 80,664</u>
Total estimated Revenue for the URA	<u>\$ 1,230,006</u>

Expenses:

Operations	\$ 213,312
Project Storefront	\$ 50,000
Total Operational Costs	<u>\$ 263,312</u>
Annual Debt Service Payments	
2013 Bond Payment	\$ 947,663
Rocky Mountain Innosphere	\$ 662,992
Total Debt Service Payments	<u>\$ 1,610,655</u>
<u>Fund 800 2014 Budget</u>	<u><u>\$ 1,873,967</u></u>

**URBAN RENEWAL AUTHORITY
PROSPECT SOUTH DISTRICT
2014 BUDGET**

Midtown Urban Renewal Plan Area (Prospect South TIF District)

Estimated Revenue:

Tax Increment Collections	\$ 83,289
Loan from City (Prospect Station)	\$ 247,000
Interest on Investments	\$ -
Total estimated Revenue for the URA	<u>\$ 330,289</u>

Expenses:

Operations	\$ -
Project Storefront	\$ -
Total Operational Costs	\$ -
Annual Debt Service Payments	
Capstone	\$ 58,268
Prospect Station	\$ 247,000
Revenue Sharing with City (Capstone)	\$ 12,511
Total Debt Service Payments	<u>\$ 317,779</u>
<u>Fund 801 2014 Budget</u>	<u>\$ 317,779</u>

**North College District
Comparison of 2013/2014 BFO Budget with Current 2014 Budget**

	2013/2014 BFO	2014 Budget	Difference
Revenues	\$ 1,310,383	\$ 1,289,505	\$ (20,878)
Operating Expenses	\$ 263,312	\$ 263,312	\$ -
Debt Service	\$ 1,538,636	\$ 1,610,655	\$ 72,019
	\$ 1,801,948	\$ 1,873,967	\$ 72,019

**Prospect South District
Comparison of 2013/2014 BFO Budget with Current 2014 Budget**

	2013/2014 BFO	2014 Budget	Difference
Revenues	\$ -	\$ 330,289	\$ 330,289
Operating Expenses	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ 317,779	\$ 317,779

2014 Budget Revision Requests - BY BFO OUTCOME

Outcome	Adjustment Requested	Revision Requests	
		Ongoing \$	One-Time \$
Transportation			
	North College Improvements -- Conifer to Willox	\$0	\$4,300,000
	East-West Transit Connections	\$149,766	\$110,234
	Evening Hour Service for East-West Transit Connections	\$240,000	\$0
		\$389,766	\$4,410,234
Culture, Parks & Recreation			
	Senior Center Expansion	\$0	\$755,971
	Park Ranger Salary Revision	\$20,000	\$0
	Fort Collins 150 Year Museum Exhibition	\$0	\$100,000
	Museum Local History Exhibit Cases	\$0	\$50,000
	Forestry Work Backlog Catchup	\$0	\$50,000
		\$20,000	\$955,971
Economic Health			
	Fort Collins-Loveland Airport Contribution	\$0	\$92,500
	Train Horn Waiver - College to Laurel	\$0	\$125,000
	Development Review - IT Systems Staffing (1.5 FTE Contractual)	\$147,270	\$0
	Development Review Staffing (3.0 FTE - Contractual)	\$200,000	\$0
		\$347,270	\$217,500
High Performing Government			
	Climate Action Planning	\$0	\$60,000
	Police Senior Systems Administrator (1.0 FTE)	\$108,536	\$0
	PC Replacement Builds	\$0	\$97,000
	Arthur Ditch Culvert Replacement at Mulberry Pool	\$0	\$500,000
	Agenda Management System	\$25,000	\$0
	Medical Marijuana Licensing Expenses	\$20,000	\$0
	Potential November 2014 Special Election	\$0	\$175,000
	City Attorney Office Staffing (2.5 FTE)	\$283,483	\$0
	Triple Bottom Line (TBL) Decision Framework & Toolbox	\$0	\$20,000
		\$437,019	\$852,000
Community and Neighborhood Livability			
	Inclusionary Zoning for Affordable Housing Analysis & Ordinance Recommendation	\$0	\$60,000
	Nature in the City	\$0	\$129,700
		\$0	\$189,700
Environmental Health			
	Oil and Gas Inspection and Monitoring Program	\$0	\$30,000
		\$0	\$30,000
Safe Community			
	Light and Power Payments in Lieu of Taxes	\$0	\$262,400
	Light and Power Purchase Power	\$0	\$740,168
	School Resource Officer (1.0 FTE)	\$56,153	\$88,742
	PFA 2014 Budget Revision Offer	\$0	\$279,760
		\$56,153	\$1,371,070
Totals:		\$1,250,208	\$8,026,475
			\$9,276,683

2014 Budget Adjustments

Packages and Offers

Budget Revision Year: 2014

TRANSPORTATION

North College Improvements -- Conifer to Willox

2014 - \$4,300,000

Design of multi-modal roadway, landscaping, urban design and median improvements for North College between Conifer and Willox is underway. Construction is scheduled to start in 2014. The total project budget is \$11.8 M including design, right of way acquisition, and construction. Given other funding sources listed below, the remaining project cost is \$4.3M. Staff has submitted an application for additional State funding that could offset part of the \$4.3M, however the City won't receive confirmation on the additional funding until October of 2013.

The project funding is summarized below:

\$11,800,000	Total project cost
1,752,481	Previous appropriation - 2012 Federal funds plus local match
1,940,000	Previous appropriation in 2013 for ROW and Design
8,107,519	Remaining amount to be appropriated
1,508,360	Future Anticipated Appropriation in late 2013 - Construction Federal funds
1,000,000	Future Anticipated Appropriation in late 2013 - CDOT Resurfacing funds
1,300,000	Future Anticipated Appropriation in late 2013 - Estimated Savings of Vine to Conifer Project
4,299,159	Remaining unfunded need

East-West Transit Connections

2014 - \$260,000

This budget revision request provides 30-minute service on Drake, Horsetooth, and Harmony roads so that MAX riders can reach important destinations beyond the MAX corridor. East-west transit connections continue to be a high priority that will affect the success of MAX and the overall transit network. The request would fund a partial year of service (.66 of a full year's expense) to reflect east-west service changes beginning in mid-May, 2014.

This budget exception request supports the City's goals toward Triple Bottom Line in the following ways:

- 1) Economic: MAX and its east-west feeders provide the essential infrastructure to support Transit Oriented Development in Midtown and Downtown. The investment in additional service will provide significant community benefits in terms of increased retail and development activity.
- 2) Social: MAX supported by strong east-west connections will increase ridership by people who have multiple travel options, as the new transit services provide flexibility for reaching important destinations, allowing quicker trips and less wait times.
- 3) Environmental: The investment in transit service is estimated to generate 155,197 annual rides. This translates into significant benefits for air quality, congestion relief, and less parking and impervious surface, allowing for higher densities in infill development and fewer environmental impacts.

Evening Hour Service for East-West Transit Connections

2014 - \$240,000

As currently budgeted in May of 2014, MAX service will be the only Transfort route in operation between 6:30 PM and 12:00 AM. Other bus routes run until 6:30 PM. The lack of evening service on feeder routes will force riders of the MAX to find other means of travel to reach their destination in the evening, and discourage others from riding MAX altogether.

This budget request would extend service hours into the evening for up to eight MAX feeder routes. The added hours provides more consistent transit service between MAX and the feeder routes. The request would fund a partial year of service (.66 of a full year's expense).

This budget exception request supports Triple Bottom Line in the following ways:

- 1) Economic: Evening service on east-west connections will enable MAX to reach its full potential and provide support for existing and new development. Customers and workers who utilize MAX will be able to reach businesses in the evening and night hours.
- 2) Social: Extending hours of operation for feeder routes into MAX will empower people to utilize MAX and will provide an accessible ride to evening activities, provide flexibility for Downtown visitors, and enhance social interactions between friends and neighbors.
- 3) Environmental: The additional investment in transit is estimated to increase ridership by 110,784 which will boost the resulting environmental benefit.

CULTURE AND RECREATION

Senior Center Expansion

2014 - \$755,971

The Senior Center Expansion Project is progressing on schedule with a design that meets the ballot language approved by voters in 2005. However, some elements of the expansion are currently unfunded including these items:

- Additional 100 parking spaces needed;
- Finish expanded space as a multi-purpose room or upgrade to a theater/presentation room;
- Add upstairs unisex restroom;
- Enclose atrium attached to social gathering space; and
- Additional 800 square foot storage/green room area.

The total of these items range from \$1,164,000 to \$1,568,000 depending on the finish of a multi-purpose room or theater/presentation room. These components would add substantial value to the community and signify completion of Phase II of the Senior Center.

The Senior Center Expansion Committee has applied for several grants which are pending and has raised over \$150,000 to date through other fundraising efforts. Appropriating the Parks and Recreation KFCG Reserves of \$210,971 towards this project combined with the Expansion Committee's grant and fundraising efforts will address a significant portion of the priorities listed above.

Specifically, the KFCG Reserve appropriation will be applied to completing the multi-purpose room without the additional components needed as a theater or presentation space. This portion of the project is estimated at a total cost of \$296,000.

Park Ranger Salary Revision

2014 - \$20,000

The 2013/2014 budget included funding to hire two Park and Trail Rangers. In the budget offer, staff anticipated hiring these positions at the lower end of the position pay scale. Parks hired a Community Service Officer with extensive training and experience. This employee had 30 years of experience in law enforcement and working with the general public. He had all the needed training, and would be able to contribute immediately to developing this new program and getting commissions and duties established. This employee's training and experience also removed the need for Natural Areas Ranger supervision and this position will supervise the other Park and Trail Ranger. He is being paid at the top of the Park Ranger pay range creating a shortfall of \$20,000 in the personal services budget for 2014.

Fort Collins 150 Year Museum Exhibition

2014 - \$100,000

2014 marks the 150th anniversary of Fort Collins and the Fort Collins Museum of Discovery is planning on celebrating that milestone with a community-driven exhibit that explores the question "what makes Fort Collins Fort Collins?" The money will be used to provide infrastructure needed in the gallery and for exhibit design and fabrication.

Museum Local History Exhibit Cases

2014 - \$50,000

In an effort to feature more local history stories on the exhibition floor, FCMoD requests funding to implement the following: the completed design of the growth of the city area; the purchase and installation of an artifact case in the beet shack; and the purchase and installation of an artifact case to feature artifacts that reflect historic innovation.

Forestry Work Backlog Catchup

2014 - \$50,000

This budget revision request is to perform critical tree pruning and removal work to reduce the Forestry backlog of work. This backlog has resulted from the October 2011 storm where Forestry resources were diverted for six months, a City tree inventory that has been growing by 600-900 trees per year and from the increased maintenance needed on maturing and declining trees. Since many of these jobs will correct serious safety issues it is important to address this work as soon as possible. With a long pruning cycle mature trees often have dead and weak limbs that can be a serious public safety hazard. In some cases trees have declined and need to be removed.

Work will be performed with contract crews and will focus on jobs that improve tree health and those that correct serious public safety situations. Improving public safety is an important part of this request.

ECONOMIC HEALTH

Fort Collins-Loveland Airport Contribution

2014 - \$92,500

This offer increases the contribution by \$92,500 from General Fund Reserves to help close the gap from the departure of Allegiant Air. Airport management is actively seeking another airline.

Train Horn Waiver - College to Laurel

2014 - \$125,000

Since 2005, the Federal Railroad Administration (FRA) has addressed highway-rail grade safety by requiring trains to sound their horns at a higher decibel level and specific pattern of two long blasts, one short blast and one long blast which has increased both the noise output and frequency of noise from engines. In areas with a short distance between crossings, such as Downtown and the River District, the requirements of the Rule result in prolonged train noise.

FRA officials have recommended that, for downtown Fort Collins between College Avenue and Laurel Street, Fort Collins pursue a Waiver of Compliance from the Final Rule. A waiver will require Fort Collins identify and implement structural improvements to maintain rail crossing safety. The Downtown Quiet Zone Feasibility Study (completed in 2013) identified several combinations of improvements that could be the basis of a waiver configuration.

This offer would fund technical assistance for the conceptual engineering and transportation planning as well as a robust public engagement program. The funding for the related technical work is recommended to be \$100,000 while the public engagement portion of the offer is recommended at \$25,000. This offer would build on the Downtown Quiet Zone Feasibility Study but does require new RFPs for both technical and public engagement work. An offer in a future BFO cycle would address funding needed for infrastructure improvements associated with an approved waiver.

Development Review - IT Systems Staffing

2014 - \$147,270

This request funds additional technical staff to support technology efforts associated with the Development Review Center and Code Enforcement activities. The development review, permitting, inspection, contractor licensing and enforcement functions have become fully automated over the past four years. This includes consolidation of multiple disparate systems into one, enabling us to provide better service to customers with more transparency and predictability.

Funding this request will result in the ability to refine existing system functionality and to develop and implement new functionality. Examples include: 1) expanding current processes associated with landscape and environmental inspections, 2) tracking and monitoring final project compliance, 3) implementation of e-review, 4) implementation of on-line permits for items that do not require plan review, 5) automation of rental housing and dangerous building inspection activities, 6) module to increase timeliness and efficiency of contractor licensing and renewal, 7) automating Home Occupation licensing and 8) automating banner permit activities. Increased accuracy, timeliness and efficiency around data reporting and analysis, support for I-Pad and I-Phone apps are additional benefits that will be realized.

Development Review revenues are approximately \$900,000 over projected levels as of June 30, 2013. It is expected that these revenues will continue to come in at a level to fund these items at 100%.

Development Review Staffing

2014 - \$200,000

This request funds additional support staff for the City's Development Review Center. As of June 30, 2013, Development Review submittals were up 25% over 2013 projections and up 65% over 2012 actuals. Conceptual reviews were up 44% over 2013 projections and up 55% over 2012 actuals. Funding this request will help ensure:

- 1) Timely assistance to customers and related submittal processing
- 2) support for hearings
- 3) support for meetings
- 4) additional coverage for Boards & Commission regular and special meetings
- 5) support for historic preservation and Restorative Justice grants
- 6) additional assistance for records management for appeals
- 7) assisting City Planners with presentation materials, maps, neighborhood mailings and special events
- 8) County Referral reviews
- 9) timely turnaround for things such as project and permit fee estimates
- 10) more timely web and form/brochure updates

Funding this request will also help ensure that performance measures related to turn-around times are met. It is anticipated that this level of activity will continue for several years. Development Review revenues are approximately \$1.1M over projected levels as of July 31, 2013. The General Fund portion of this is \$800,000. It is expected that these revenues will continue to come in at a level to fund these items at 100%. Staff received approval from the City Manager in April, 2013, to move forward with additional staffing to help accommodate the increased service levels currently being experienced.

HIGH PERFORMING GOVERNMENT

Climate Action Planning

2014 - \$60,000

2013/2014 is an optimal time for Fort Collins to re-evaluate its community greenhouse gas (GHG) goals and update its Climate Action plan (CAP). Three compelling reasons are that scientific data indicates increasing urgency to address climate change, new technological opportunities have arisen since 2008 (smart meter, etc.), and the City's Energy Policy is being updated in 2013. A limited amount of funding is available to evaluate the community GHG goals from the existing Sustainability Strategic Plan offer. However, \$60,000 in additional funding is being sought to update the Climate Action Plan. This funding would be used for consulting assistance to research national and international best practices applicable to Fort Collins (smart grid, district heat and energy, deep energy retrofits, geothermal, etc.), assess the technical and financial feasibility of these strategies, compile various scenarios to meet desired GHG goals, update the GHG emissions forecast, conduct a triple bottom line analysis of a draft CAP, and a prepare a draft document. A small portion of the funding would be used to implement public outreach.

Police Senior Systems Administrator

2014 - \$108,536

Police Services is highly dependent on technology solutions to deliver superior public safety and security outcomes. They are currently involved in an upgrade to the Tiburon system, which supports dispatch, mobile communication and records management and is the link between law enforcement and fire and rescue.

While previous contracts with Tiburon included system backup, the new contract does not. The new system consists of approximately 30 servers that will require a substantial regimen of monitoring and backups to ensure its successful ongoing operations. It will be the City's responsibility to ensure that the systems and servers are available and functioning correctly 24/7, and will require an additional staff person in order to accomplish this.

This request covers the costs associated with hiring a Senior Systems Administrator to manage the 30+ servers required for the Tiburon upgrade and provide the required system support and backup.

PC Replacement Builds

2014 - \$97,000

This request covers the 2014 lease payments for 300 personal computers to be delivered Q4, 2013. It also includes one temporary contract resource to ensure these machines (and others) are built and efficiently deployed, and address the needs and specifications of the employee user and the organization.

As a note, the previous replacement cycle for personal computers was set at 5 years or older. The failure rate on machines over 5 years of age is greater than anticipated. When machines fail, it seriously inhibits employees' ability to conduct critical business operations. The machines funded in this offer will help replace equipment that is or will be older than 5 years

Arthur Ditch Culvert Replacement at Mulberry Pool

2014 - \$500,000

This request is fund the Arthur Ditch box culvert that runs underneath the Mulberry Pool Parking lot. Recently, the parking lot started sinking (caving-in) near the west entrance. The City's engineering department determined that it is the City's responsibly to replace this underground culvert and estimated the cost to be \$500,000. Design is underway and replacement is scheduled for Spring 2014. The area in the parking lot that is sinking has been closed until the replacement is complete.

Agenda Management System

2014 - \$25,000

As a part of the 2013-2014 budget process, the City Clerk's Office submitted an enhancement offer for Council agenda improvements. The offer was not funded.

During late 2012 and early 2013, staff continued to investigate software solutions to automate agenda production. A vendor was selected and the City Manager authorized staff to proceed with procurement of the selected system. The agenda management system is offered by the vendor as software-as-a-service, and monthly subscription fees for 2014 are \$25,000. This revision would establish funding for 2014.

Medical Marijuana Licensing Expenses

2014 - \$20,000

Pursuant to Initiative 301 (medical marijuana licensing), the City has contracted with a law firm in Centennial (the sole respondent to a Request for Proposals) to serve as the local licensing authority for Fort Collins at a rate of \$175 per hour. Application and license fees collected in first quarter 2013 have been appropriated to defray costs in 2013. However, due to a cap on the number of medical marijuana licenses, revenue in 2014 will be significantly lower because licensed business will be subject to renewal application fees, rather than new application fees. It is anticipated that the role of the Authority in renewal matters will be minimal; however, the potential exists for disciplinary hearings, for which there is no fee received. In addition, there are other types of license transactions that the Authority will need to consider, such as manager changes, ownership changes, location changes, etc. Staff is requesting \$20,000 in base funding in 2014 to cover the cost of services provided by the Medical Marijuana Licensing Authority.

This revision does not include funding for retail marijuana licensing. Costs associated with medical marijuana licensing are offset by sales and use tax revenue collected. Over a 29-month period, over \$662,000 in sales and use tax was collected from medical marijuana businesses. Direct revenue, in the form of license renewal fees for existing businesses, is estimated to be \$27,250 in 2014.

Potential November 2014 Special Election

2014 - \$175,000

In November 2004, voters approved a .25% sales and use tax for capital projects, commonly referred to as the Building on Basics (BOB) tax. The tax was for established for 10 years (January 1, 2006 through December 31, 2015).

It is anticipated that Council will want to ask the voters to extend the BOB tax. If Council deems necessary, they will approve special election to be held in conjunction with the Larimer County General Election in November 2014 to allow voters to extend the BOB tax.

This revision seeks to establish estimated funding for a November 2014 election in the amount of \$175,000. It is difficult to accurately estimate the cost, as the City and County have no prior experience with the costs associated with conducting a General Election by mail ballot. All future County elections must now be held by mail ballot, and ballots will be mailed to a larger segment of voters, pursuant to legislation passed by the General Assembly in 2013. The estimated amount is based on the cost to participate in the 2010 General Election, when Keep Fort Collins Great was approved by the voters, plus additional funds for inflation.

City Attorney Office Staffing

2014 - \$283,483

It has become apparent that the organization's need for legal services has increased to a level that requires more personnel if the current service level is to be maintained. Factors that appear to have contributed to the increase include: projects that entail extensive negotiations and complicated financial transactions; a very active Urban Renewal Authority; increased citizen involvement and a corresponding increase in the number of legal opinions that the office provides; office participation in numerous management teams and work groups; and the fact that new technology calls for quicker turnaround time.

The office has undertaken a comprehensive review of its operations. The most pressing need for additional personnel is in the Utilities area. That need can best be addressed by the addition of a water law attorney and a Utilities paralegal, to be funded by Utility Services. An in-house water attorney and Utilities paralegal would take over some of the water law work that has previously been handled by outside counsel. Support staff would be augmented by the addition of a .5 FTE legal assistant. This would allow the current workload to be distributed, and would also allow the more senior attorneys in the office to take on mentoring and supervisory responsibilities.

Finally, \$15,751 is being requested to increase the amount available for 2014 compensation increases from 2% to 3.5%, and \$5,000 to increase the annual amount available for outside legal counsel services.

Triple Bottom Line (TBL) Decision Framework & Toolbox **2014 - \$20,000**

A TBL Decision Framework is needed to inform the City's decision-making process by evaluating sustainability benefits and tradeoffs associated with decisions. This request is to fund the research and development of a "TBL Decision Framework and Toolbox" that will evaluate the TBL impacts of policies, plans, strategies or projects. The overall aim of the TBL Decision Framework is to facilitate progress towards the City's major sustainability goals. It should reveal synergies (win:win) between TBL spheres, or as a secondary aim, it should demonstrate that improvements are possible in one sphere with small or no impact in the other two bottom lines. It should support active decision-making, with complexity, rather than a status quo approach. The framework will encourage early collaboration and integration across departments and should address a range of policy priorities (e.g. climate change impact assessment, poverty impact assessment, etc.).

COMMUNITY & NEIGHBORHOOD LIVABILITY

Inclusionary Zoning for Affordable Housing Analysis and Ordinance Recommendation **2014 - \$60,000**

Offer is a one time offer to hire a consulting firm to investigate the potential benefits of Inclusionary Zoning in assisting the community in expanding its affordable housing stock.

City Council has identified affordable housing funding as a priority. Affordable housing inventory has been lagging behind the demand for affordable housing. In combination with community growth and university growth projections, the demand is expected to increase. Existing development incentives and current public funding alone is not enough to entice developers to build new, needed affordable housing. It is anticipated providing affordable housing to meet current and future needs will require a combination of existing incentives, public funding, impact fees and new strategies.

Following are the key steps that would lead to the preparation of an ordinance or policy which would come to Council for consideration:

1. Develop a baseline of best practices. Research successful and unsuccessful models in use in other communities. The study would include multiple alternatives
2. Review model ordinances.
3. Gather public input through open houses and focus groups.
4. Develop alternatives and vet them with the public.
5. Bring preferred alternatives to Council in a work session. Draft Final ordinance/policy for Council consideration.

Nature in the City **2014 - \$129,700**

The 2013 work program for Planning Services (Offer 40.1) included a limited scope (8 months) to conduct the Nature in the City study. The intent of this Policy is to integrate design elements such as natural groupings of planting areas, water features, and rooftop gardens within public spaces, specifically in mixed-use activity centers.

An expanded scope has been prepared to develop a Nature in the City Strategic Plan. This plan will facilitate a connected system of public and private lands, weaving together the natural elements throughout our City. The intent of this plan is to preserve, enhance, and add to those natural areas within our community.

The expanded proposal consists of three phases that (1) assesses our existing Nature in the City assets and gaps, identifies opportunities for integrating new landscape features into public spaces; (2) develops a strategic plan for how to build upon our assets and bridge the nature gaps, and (3) initiates plan implementation.

This offer is enhanced by partnerships including the involvement of Colorado State University. An extensive public engagement effort would be undertaken to develop the strategic plan.

Project budget items include:

\$50,000 - Salaries and Benefits (Contractual Environmental Planning Technician, Field Technician)

\$60,000 - Consultants (CSU and Graphics Assistance)

\$700 - Vehicle Mileage

\$7,000 - Supplies and Equipment

\$12,000 - Contingency (10% of project costs)

ENVIRONMENTAL HEALTH

Oil and Gas Inspection and Monitoring Program

2014 - \$30,000

This offer provides additional funding for an inspection and monitoring program related to oil and gas development in Fort Collins. Offer 197.2, funded in the 2013-2014 budget, allocates \$80,000 toward the development of regulations, monitoring, and inspection of oil and gas operations. In 2013, staff has conducted public outreach related to oil and gas development (\$10,000) and plans to utilize the remaining 2013 funds (\$30,000) to conduct an assessment of Prospect Energy's compliance with the operator agreement (approved May 2013).

In 2014, the existing project budget will support ongoing air quality monitoring and follow-up monitoring in accordance with the approved operator agreement. Based on Council direction to assess all current environmental conditions, this offer requests an additional \$30,000 to assess current environmental conditions related to water quality.

The water quality assessment includes a review of site hydrogeology, site characterization, sampling and analysis of 12 existing wells for standard water quality parameters and BTEX, and a site assessment report.

The requested funds will be utilized to hire a third party contractor to carry out these activities. Current staff will coordinate the work of the contractor and conduct any necessary outreach related to findings.

SAFE COMMUNITY

Light and Power Payments in Lieu of Taxes

2014 - \$262,400

By Charter, the Light and Power Utility makes a contribution to the General Fund as a payment in lieu of taxes (PILOTs). City Code sets PILOTs at 6% of operating revenues. When the 2013-2014 Budget was developed, the 2014 PILOTs budget was based on the 2014 revenues projected at that time. Since last year, the 2014 projected electric operating revenues have increased \$4.6 million due to higher than anticipated growth in 2012 and 2013 and projected growth in 2014. The increase in growth is somewhat offset by smaller than projected wholesale and retail rate increases. The revised revenue projection results in PILOTs increases of \$262,400 for 2014.

Light and Power Purchase Power

2014 - \$740,168

Since the development of the 2013-2014 budget, staff has revised growth estimates for energy sales and purchases from Platte River Power Authority from 0.7% per year to about 1.5% per year in 2014. This is based on both on the increases experienced in 2012 and the new development occurring and planned through out the city. In addition, Platte River Power Authority has revised the purchase power wholesale rate projection for 2014 down from 4.0% to 2.19%. The combined result of the revised projections is an increase in annual purchase power cost of \$740,168. This appropriation is required to meet contractual obligations to Platte River Power Authority for the purchase of power should the increased growth occur as projected. With this revision, the total purchase power cost is projected at \$82,921,858 for 2014. Retail rate and revenue projections have been revised accordingly.

School Resource Office

2014 - \$144,895

Fort Collins Police Services partners with the Poudre School District (PSD) to assign School Resource Officers (SRO) to the schools. The cost of this program is split 50/50 between PSD funding and City funding. These officers work cases that develop in the schools that would otherwise be assigned to patrol officers and detectives. They also engage in many other tasks that keep the schools safe and build relationships among the school staff members, students, families and neighbors of the schools. The program is designed to assign SROs to each traditional high school (4) and middle school (7); the officers also work with the feeder schools for each of their assigned schools. In 2006 PSD opened the seventh middle school, Kinard Middle School.

Due to budget conditions on both sides of this partnership, we have been unable to assign an SRO to this school. In collaboration with PSD, this offer would fund an additional SRO to be assigned to the newest middle school starting in July 2014. (After a new officer has been hired and trained.) PSD has committed to funding the other 50%, ultimately costing the City only half the cost it would otherwise pay for an additional officer. During the summer the SROs are assigned to other units and shifts throughout the department.

PFA 2014 Budget Revision Offer

2014 - \$279,760

Following are priorities and options for the 2014 budget revision request, which Chief DeMint will be discussing with his staff and the PFA Board of Directors for allocation in the PFA 2014 budget. Examples include:

PFA Accreditation Manager - \$125,100 - PFA has determined that the appropriate method to meet the quest of excellence is through an accreditation process, which is a prescriptive self-evaluation process that drives the organization to develop new performance measures as well as an evaluation of new and existing services and deployment. An accreditation manager is currently paid from PFA overtime funds, however, funding for this position expires in 2013, therefore the request is being made for a one-year extension in funding for the accreditation manager position.

PFA Public Educator (two-year contractual position) - \$154,660 -The need exists for a professional educator who can bring the latest educational theory to PFA programs and greatly enhance the public educational efforts. This position would be responsible for creating and developing innovative outreach initiatives and materials; analyzing and interpreting statistical data; implementing processes that will increase community preparedness and participation; and coordinate and participate in community engagement activities.

GENERAL FUND - 100

COMPARATIVE BUDGET STATEMENT

	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	PROJECTED 2013	ADOPTED BUDGET 2014
Beginning Fund Balance	\$37,593,523	\$40,924,107	\$40,167,124	\$55,252,765	\$55,599,206
Revenues					
Taxes	78,087,555	80,617,012	88,612,237	87,842,587	92,428,536
Licenses and Permits	1,055,223	1,368,495	1,999,017	2,877,083	2,710,200
Fines and Forfeitures	2,737,462	2,729,678	2,782,990	2,908,722	2,750,958
Intergovernmental	10,261,596	10,660,973	10,960,401	11,001,258	10,513,590
Charges for Service	7,746,727	7,593,915	8,161,064	8,745,066	7,545,592
Earnings on Investments	813,703	552,217	420,237	220,087	1,027,204
Miscellaneous	904,914	1,294,672	1,935,069	1,618,069	1,069,820
Total Revenues	\$101,607,179	\$104,816,962	\$114,871,015	\$115,212,872	\$118,045,900
Other Financing Sources					
Other Financing Sources	0	569,913	150,500	173,205	0
Transfers In	1,913,119	1,745,778	6,952,904	1,160,721	1,398,734
Total Other Financing Sources	\$1,913,119	\$2,315,691	\$7,103,404	\$1,333,926	\$1,398,734
Total Revenues & Other Financing Sources	\$103,520,298	\$107,132,653	\$121,974,419	\$116,546,798	\$119,444,634
Expenditures					
Investigations	5,160,063	5,311,794	5,240,449	5,242,867	5,005,120
Police Information Services	6,139,788	6,248,733	7,951,358	6,381,686	7,157,582
Patrol	16,006,125	16,361,899	16,338,529	15,781,396	17,212,915
Office of the Chief	2,856,085	3,083,024	3,217,235	3,112,743	3,009,128
Economic Development	1,026,114	1,432,808	1,094,684	3,043,741	5,384,495
Social Sustainability	671,830	565,761	751,276	1,107,944	1,099,001
Environmental Services	1,179,923	1,195,924	1,069,477	1,323,101	1,322,536
Finance Administration	461,881	437,865	571,002	787,204	738,246
Accounting, Sales Tx, Treasury	1,770,030	1,772,371	1,717,879	1,856,971	1,912,416
Budget	292,826	263,107	351,851	337,184	390,499
Purchasing & Risk Management	384,734	397,806	526,053	527,722	500,313
Non Departmental	1,464,839	1,273,199	1,404,327	1,300,393	1,185,472
Comm. & Public Involvement	819,110	898,870	995,040	1,040,176	1,099,104
Human Resources	1,275,787	1,155,503	1,347,889	1,563,407	1,820,671
Operation Services	6,631,602	7,891,509	8,299,622	9,125,518	10,070,269
Community Services Admin	264,759	259,892	269,087	307,713	323,231
Parks	7,792,375	7,726,600	8,035,141	8,016,148	8,499,915
Natural Areas	78,388	113,189	126,611	40,194	54,176
City Clerk's Office	672,028	625,820	835,780	740,301	799,410
PDT Administration	309,253	443,730	456,061	460,859	502,513
Comm Dev & Neighborhood Svcs	3,901,783	4,034,012	4,562,338	4,362,324	5,044,136
City Attorney's Office	1,211,862	1,246,266	1,261,192	1,408,178	1,892,139
City Council	95,501	101,746	104,131	131,705	127,985
City Manager's Office	2,194,446	2,492,015	2,674,099	2,938,505	2,617,433
Municipal Court	500,774	522,347	550,013	542,273	574,816
Poudre Fire Authority	17,223,642	16,702,318	16,931,807	17,465,943	16,954,359
Total Expenditures	\$80,385,547	\$82,558,107	\$86,682,931	\$88,946,196	\$95,297,880
Other Financing Uses					
Debt & Other Uses	475,461	655,888	250,893	0	0
Transfers Out	19,328,707	24,675,642	19,954,954	27,254,161	27,738,772
Total Other Financing Uses	\$19,804,167	\$25,331,529	\$20,205,847	\$27,254,161	\$27,738,772
Total Expenditures & Other Financing Uses	\$100,189,714	\$107,889,636	\$106,888,778	\$116,200,357	\$123,036,652
Net Change in Fund Balance	\$3,330,584	\$(756,983)	\$15,085,641	\$346,441	\$(3,592,018)
Ending Fund Balance	\$40,924,107	\$40,167,124	\$55,252,765	\$55,599,206	\$52,007,188

CAPITAL EXPANSION FUND - 250

COMPARATIVE BUDGET STATEMENT

	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	AMENDED BUDGET 2013	ADOPTED BUDGET 2014
<i>Beginning Fund Balance</i>	\$13,971,720	\$13,590,507	\$14,586,160	\$16,717,836	\$16,403,381
Revenues					
Fees-General Government	127,462	141,676	285,803	350,000	200,000
Fees-Public Safety	185,525	190,998	389,187	482,000	255,000
Fees-Cult., Park, Rec, Nat. A.	378,547	960,768	1,798,948	1,887,000	1,100,000
Other Charges for Service	85,819	33,521	50,000	96,000	39,000
Interest Revenue	167,511	151,830	121,959	87,783	71,176
Security Lending	303	11	0	0	0
Other Earnings on Investments	0	146,819	144,359	0	0
Total Revenues	\$945,167	\$1,625,622	\$2,790,254	\$2,902,783	\$1,665,176
Other Financing Sources					
Other Financing Sources	0	90,367	247,648	0	0
Total Other Financing Sources	\$0	\$90,367	\$247,648	\$0	\$0
Total Revenues & Other Financing Sources	\$945,167	\$1,715,989	\$3,037,902	\$2,902,783	\$1,665,176
Expenditures					
Library Capital Expansion	168,917	0	0	0	0
Fire Capital Expansion	234,354	234,354	234,353	234,353	234,354
Police Capital Expansion	350,000	0	0	0	0
Community Parkland Capital Exp	5,564	4,093	4,216	0	0
Total Expenditures	\$758,835	\$238,447	\$238,569	\$234,353	\$234,354
Other Financing Uses					
Transfers Out	567,545	391,522	420,008	2,982,885	598,000
Total Other Financing Uses	\$567,545	\$391,522	\$420,008	\$2,982,885	\$598,000
Total Expenditures & Other Financing Uses	\$1,326,380	\$629,969	\$658,577	\$3,217,238	\$832,354
Adjustment to GAAP					
Net Debt Proceeds	0	90,367	247,648	0	0
Net Change in Fund Balance	\$(381,213)	\$995,653	\$2,131,677	\$(314,455)	\$832,822
<i>Ending Fund Balance</i>	\$13,590,507	\$14,586,160	\$16,717,836	\$16,403,381	\$17,236,203
Reserves					
Community Parkland	\$6,256,448	\$7,292,155	\$9,156,115	\$8,821,586	\$9,860,886
Police Services	1,452,357	1,192,189	1,008,220	859,482	623,748
Fire Services	383,083	264,559	262,255	315,271	227,026
General Government	165,966	602,972	1,324,617	1,572,299	1,689,800
Capital Reserve	159,895	151,894	131,886	-	-
Advances	5,172,758	5,082,391	4,834,743	4,834,743	4,834,743
Total Reserves	\$13,590,507	\$14,586,160	\$16,717,836	\$16,403,381	\$17,236,203

SALES & USE TAX FUND - 251

COMPARATIVE BUDGET STATEMENT

	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	AMENDED BUDGET 2013	ADOPTED BUDGET 2014
Beginning Fund Balance	\$9,767,093	\$7,535,107	\$7,366,095	\$2,025,533	\$1,840,279
Revenues					
Sales & Use Tax	11,222,311	11,633,174	13,276,455	12,697,100	12,856,670
Interest Revenue	57,278	173,164	104,994	66,422	53,856
Security Lending	94	4	0	0	0
Other Miscellaneous	405	1,546	1,533	0	0
Total Revenues	\$11,280,087	\$11,807,888	\$13,382,981	\$12,763,522	\$12,910,526
Other Financing Sources					
Total Other Financing Sources	\$0	\$0	\$0	\$0	\$0
Total Revenues & Other Financing Sources	\$11,280,087	\$11,807,888	\$13,382,981	\$12,763,522	\$12,910,526
Expenditures					
Governmental Services	744,000	744,000	744,000	744,000	744,000
Internal Admin Services	1,010	885	911	0	0
Rebates & Incentives	654,384	67,526	263,773	0	0
Total Expenditures	\$1,399,394	\$812,411	\$1,008,684	\$744,000	\$744,000
Other Financing Uses					
Debt Service	0	0	19,039	0	0
Transfers to Funds	12,112,679	11,164,489	17,695,820	12,204,776	12,016,370
Total Other Financing Uses	\$12,112,679	\$11,164,489	\$17,714,858	\$12,204,776	\$12,016,370
Total Expenditures & Other Financing Uses	\$13,512,073	\$11,976,900	\$18,723,547	\$12,948,776	\$12,760,370
Net Change in Fund Balance	\$(2,231,986)	\$(169,012)	\$(5,340,561)	\$(185,254)	\$150,156
Ending Fund Balance	\$7,535,107	\$7,366,095	\$2,025,533	\$1,840,279	\$1,990,435
Reserves					
Operations Reserve	14,880	14,880	0	0	0
Manufacturers Use Tax Rebate	200,000	300,000	0	0	0
Mason Corridor	375,489	0	0	0	0
Reserved for BOB and Open Space	0	24,708	654,776	403,100	499,400
Unassigned	6,944,738	7,026,507	1,370,757	1,437,179	1,491,035
Total Reserves	\$7,535,107	\$7,366,095	\$2,025,533	\$1,840,279	\$1,990,435

2013 Amended Budget as of November 2013

Frozen Appropriations not included in this Fund Statement

GENERAL IMPROVEMENT DISTRICT 1 - 252 COMPARATIVE BUDGET STATEMENT

	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	AMENDED BUDGET 2013	ADOPTED BUDGET 2014
<i>Beginning Fund Balance</i>	\$1,153,729	\$1,018,711	\$1,011,377	\$1,067,828	\$659,098
Revenues					
Taxes	239,357	237,596	277,181	273,523	276,258
Intergovernmental	26,218	24,852	28,605	28,000	29,000
Earnings on Investments	16,090	17,540	14,580	10,769	8,732
Miscellaneous	0	113	62	0	0
Total Revenues	\$281,665	\$280,101	\$320,428	\$312,292	\$313,990
Total Revenues & Other Financing Sources	\$281,665	\$280,101	\$320,428	\$312,292	\$313,990
Expenditures					
Salaries & Wages	1,295	28,794	31,933	10,634	10,847
Benefits	437	8,653	9,628	4,722	4,844
Professional & Technical	7,975	7,943	38,975	66,661	11,500
Other Prof & Tech Services	26,168	18,970	16,391	7,000	6,000
Utility Services	1,188	1,438	1,754	2,500	2,500
Construction Services	2,705	0	0	355,622	20,000
Other Property Services	6,098	0	0	0	0
Internal Admin Services	300	301	310	310	310
Employee Travel	0	4	22	0	0
Other Purchased Services	0	1	62	55	0
Infrastructure	192,030	199,951	150,125	135,518	0
Rebates & Incentives	35,786	21,379	14,778	23,000	23,000
Total Expenditures	\$273,981	\$287,434	\$263,978	\$606,022	\$79,001
Other Financing Uses					
Transfers to Funds	142,702	0	0	115,000	115,000
Total Other Financing Uses	\$142,702	\$0	\$0	\$115,000	\$115,000
Total Expenditures & Other Financing Uses	\$416,683	\$287,434	\$263,978	\$721,022	\$194,001
Net Change in Fund Balance	\$(135,018)	\$(7,334)	\$56,450	\$(408,730)	\$119,989
<i>Ending Fund Balance</i>	\$1,018,711	\$1,011,377	\$1,067,828	\$659,098	\$779,087

2013 Amended Budget as of November 2013

Frozen Appropriations not included in this Fund Statement

KEEP FORT COLLINS GREAT FUND - 254 COMPARATIVE BUDGET STATEMENT

	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	AMENDED BUDGET 2013	ADOPTED BUDGET 2014
<i>Beginning Fund Balance</i>	\$0	\$0	\$6,313,379	\$10,302,848	\$7,502,550
Revenues					
Taxes	0	19,818,263	21,752,164	21,046,800	21,935,429
Earnings on Investments	0	76,766	93,656	35,864	29,079
Total Revenues	\$0	\$19,895,029	\$21,845,820	\$21,082,664	\$21,964,508
Total Revenues & Other Financing Sources	\$0	\$19,895,029	\$21,845,820	\$21,082,664	\$21,964,508
Expenditures					
Salaries & Wages	0	2,164,508	3,950,141	4,990,514	5,019,557
Benefits	0	517,719	1,005,541	1,136,391	1,178,038
Other Personnel Costs	0	9	83	-5,000	15,000
Professional & Technical	0	861,090	881,389	2,242,221	1,084,782
Governmental Services	0	2,057,000	2,116,653	2,491,473	2,693,736
Other Prof & Tech Services	0	134,619	251,841	270,470	348,469
Utility Services	0	14,815	15,270	7,450	8,428
Cleaning Services	0	2,470	22,406	18,700	500
Repair & Maintenance Services	0	4,976,955	5,157,206	970,462	838,808
Rental Services	0	22,256	13,914	29,682	29,234
Construction Services	0	207,910	94,086	5,117,924	5,085,931
Insurance	0	0	0	4,077	0
Communication Services	0	7,006	13,516	45,012	12,412
Internal Admin Services	0	90	17,773	3,878	4,775
Employee Travel	0	17,008	34,994	56,842	32,240
Other Purchased Services	0	201,532	79,445	112,906	125,584
Vehicle & Equipment Supplies	0	74,900	118,838	135,701	122,827
Land & Building Maint Supplies	0	89,963	163,599	96,700	55,700
Infrastructure Maint Supplies	0	864,328	871,791	1,024,042	870,000
Utility Supplies	0	5,940	20,320	0	0
Office & Related Supplies	0	39,606	120,578	130,354	15,420
Health & Safety Supplies	0	1,339	70	13,140	26,304
Chemical Supplies	0	47,528	51,093	9,500	10,000
Other Supplies	0	213,911	246,629	702,396	356,204
Land	0	72,418	7,795	183,394	0
Infrastructure	0	196,122	957,778	1,570,156	1,813,000
Improvements Other Than Bldg	0	288,809	503,538	615,645	490,033
Vehicles & Equipment	0	339,312	543,734	778,792	976,620
Other Capital Outlay	0	43,272	85,840	212,710	633,861
Rebates & Incentives	0	0	129	25,000	0
Grants	0	78,366	404,098	684,000	330,000
Other	0	187	0	-226,481	170,000
Total Expenditures	\$0	\$13,540,988	\$17,750,086	\$23,448,051	\$22,347,463
Other Financing Uses					
Debt Service	0	40,661	106,265	434,912	287,135
Transfers to Funds	0	0	0	0	2,110
Total Other Financing Uses	\$0	\$40,661	\$106,265	\$434,912	\$289,245
Total Expenditures & Other Financing Uses	\$0	\$13,581,650	\$17,856,351	\$23,882,963	\$22,636,708
Net Change in Fund Balance	\$0	\$6,313,379	\$3,989,469	\$(2,800,299)	\$(672,200)
<i>Ending Fund Balance</i>	\$0	\$6,313,379	\$10,302,848	\$7,502,550	\$6,830,350
Reserves					
Street Maintenance and Repair	-	373,007	1,156,789	968,066	1,191,313
Other Street & Transportation Needs	-	2,222,866	3,689,573	3,185,867	3,190,639
Police Services	-	2,269,468	2,924,681	2,165,135	1,766,340
Fire Services	-	124,523	404,283	304,803	99,459
Parks Maint. & Recreation Services	-	464,706	743,768	472,554	162,864
Community Priorities	-	858,810	1,383,754	406,124	419,734
Total Reserves	\$0	\$6,313,379	\$10,302,848	7,502,550	\$6,830,350

NEIGHBORHOOD PARKLAND FUND - 270

COMPARATIVE BUDGET STATEMENT

	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	PROJECTED 2013	ADOPTED BUDGET 2014
Beginning Fund Balance	\$7,978,526	\$7,832,839	\$5,566,652	\$5,127,969	\$5,263,580
Revenues					
Fees-Cult., Park, Rec, Nat. A.	346,749	884,092	1,655,835	1,882,292	950,000
Interest Revenue	113,853	105,130	65,094	22,000	57,335
Intergovernmental	0	0	16,096	0	0
Security Lending	166	10	0	0	0
Contributions & Donations	167,797	0	0	0	0
Other Miscellaneous	15,332	0	11,990	0	0
Total Revenues	\$643,897	\$989,232	\$1,749,015	\$1,904,292	\$1,007,335
Other Financing Sources					
Total Other Financing Sources	\$0	\$0	\$0	\$0	\$0
Total Revenues & Other Financing Sources	\$643,897	\$989,232	\$1,749,015	\$1,904,292	\$1,007,335
Expenditures					
Waters Way Park	50,456	1,191,458	402,695	0	0
New Site Acquisition	3,925	0	0	457,521	350,000
New Park Site Development	83,803	41,723	43,880	140,000	170,000
Lee Martinez Park Addition	6,019	12,810	24,769	50,000	0
Huidekoper Park	0	2,331	0	0	0
Registry Park	35,881	1,463,515	65,569	0	0
Richards Lake	158,211	49,719	17,784	300,000	500,000
Staley Neighborhood Park	18,225	29,029	1,204,518	30,000	0
Maple Hill Park	0	0	0	0	405,106
Trailhead Park	12,057	11,717	10,680	0	0
Golden Meadows Park	0	0	0	100,000	0
Soft Gold Neighborhood Park	0	21,623	0	75,000	0
Side Hill Neighborhood Park	0	0	0	198,000	198,000
Parkland & Administration Cost	397,354	400,190	383,585	408,578	419,079
Parkland Equipment Replacement	7,679	11,280	14,023	0	0
Total Expenditures	\$773,610	\$3,235,395	\$2,167,502	\$1,759,099	\$2,042,185
Other Financing Uses					
Transfers Out	15,974	20,024	20,196	9,582	13,886
Total Other Financing Uses	\$15,974	\$20,024	\$20,196	\$9,582	\$13,886
Total Expenditures & Other Financing Uses	\$789,584	\$3,255,419	\$2,187,698	\$1,768,681	\$2,056,071
Net Change in Fund Balance	\$(145,687)	\$(2,266,187)	\$(438,683)	\$135,611	\$(1,048,736)
Ending Fund Balance	\$7,832,839	\$5,566,652	\$5,127,969	\$5,263,580	\$4,214,844
Reserves					
Operations Reserve	37,993	36,938	35,182	35,182	104,151
Reserved for Approved Capital Projects	6,272,382	5,107,253	4,779,771	4,779,771	4,779,771
Unassigned Fund Balance	1,522,464	422,461	313,016	448,627	(669,078)
Total Reserves	\$7,832,839	\$5,566,652	\$5,127,969	\$5,263,580	\$4,214,844

2013 Amended Budget as of November 2013

Frozen Appropriations not included in this Fund Statement

CONSERVATION TRUST FUND - 271

COMPARATIVE BUDGET STATEMENT

	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	PROJECTED 2013	ADOPTED BUDGET 2014
Beginning Fund Balance	\$1,969,693	\$1,852,275	\$1,690,799	\$1,689,393	\$2,088,271
Revenues					
Operating Grants/Contributions	0	0	0	0	0
Capital Grants/Contributions	1,429,642	1,260,042	2,030,542	1,583,127	1,250,000
Fees-Cult., Park, Rec, Nat. A.	9,104	2,260	0	0	0
Interest Revenue	23,679	28,988	18,865	(5,083)	14,466
Security Lending	37	2	0	0	0
Rents	0	0	0	0	0
Contributions & Donations	0	1,000	1,500	(34,000)	0
Sale of Property	0	0	0	(62,000)	0
Other Miscellaneous	0	0	0	56,924	0
Total Revenues	\$1,462,461	\$1,292,292	\$2,050,907	\$1,538,968	\$1,264,466
Other Financing Sources					
Other Financing Sources	0	0	0	62,000	0
Transfers from Funds	0	0	0	70,000	0
Total Other Financing Sources	\$0	\$0	\$0	\$132,000	\$0
Total Revenues & Other Financing Sources	\$1,462,461	\$1,292,292	\$2,050,907	\$1,670,968	\$1,264,466
Expenditures					
Trail Acquisition/Development	562,493	153,451	737,466	(1,591,990)	135,500
Trail Work	0	0	0	1,790,490	0
Open Space Acquisition	0	0	1,957	0	0
Fossil Creek Trail	99,665	70,115	308,432	(574,500)	40,000
Fossil Creek Trail-GOCO	0	0	0	552,500	0
Tri-City Trails	0	12,000	0	0	50,000
Pickle Plant	0	0	0	0	0
Hughes Stadium Disc Golf Cours	0	171,555	0	(15,000)	0
Hughes Stadium Disc Golf-GOCO	0	0	0	85,000	0
Administration	242,968	265,746	255,311	270,158	275,958
Total Expenditures	\$905,126	\$672,868	\$1,303,166	\$516,658	\$501,458
Other Financing Uses					
Transfers Out	674,753	780,901	749,147	755,432	756,191
Total Other Financing Uses	\$674,753	\$780,901	\$749,147	\$755,432	\$756,191
Total Expenditures & Other Financing Uses	\$1,579,879	\$1,453,769	\$2,052,313	\$1,272,090	\$1,257,649
Net Change in Fund Balance	\$(117,418)	\$(161,476)	\$(1,406)	\$398,878	\$6,817
Ending Fund Balance	\$1,852,275	\$1,690,799	\$1,689,393	\$2,088,271	\$2,095,088
Reserves					
Operations Reserve	13,755	24,710	15,733	10,029	25,574
Reserved for Approved Capital Projects	1,174,411	1,337,184	2,812,627	1,875,030	1,875,030
Unassigned Fund Balance	664,109	328,905	(1,138,967)	203,212	194,484
Total Reserves	\$1,852,275	\$1,690,799	\$1,689,393	\$2,088,271	\$2,095,088

Notes: Reserved for Approved Capital Projects amount reduced in 2013 due to the transfer of project budgets to Capital Projects Fund for projects where the grant revenue has not yet been received.

NATURAL AREAS FUND - 272

COMPARATIVE BUDGET STATEMENT

	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	AMENDED BUDGET 2013	ADOPTED BUDGET 2014
<i>Beginning Fund Balance</i>	\$3,650,963	\$4,337,841	\$4,518,548	\$8,004,274	\$7,502,823
Revenues					
Intergovernmental	3,024,540	3,430,375	3,549,718	3,340,607	3,407,419
Charges for Service	25,661	29,593	22,512	28,000	28,000
Earnings on Investments	60,910	67,715	73,567	41,370	33,543
Miscellaneous	122,049	179,571	175,443	1,014,233	82,892
Total Revenues	\$3,233,160	\$3,707,254	\$3,821,241	\$4,424,210	\$3,551,854
Other Financing Sources					
Other Financing Sources	0	4,906	157,482	1,000,000	0
Transfers In	5,553,893	5,766,500	6,280,820	6,474,388	6,380,185
Total Other Financing Sources	\$5,553,893	\$5,771,406	\$6,438,302	\$7,474,388	\$6,380,185
Total Revenues & Other Financing Sources	\$8,787,053	\$9,478,660	\$10,259,544	\$11,898,598	\$9,932,039
Expenditures					
Prairie Education Grant	17,167	4,796	-24	0	0
Historic Building Preservation Grant	0	0	64,898	0	0
Land Conservation	2,129,929	1,977,292	470,514	3,096,802	2,364,333
Enforcement	640,477	634,357	623,350	678,957	666,713
Education	342,026	373,223	524,399	600,480	469,089
Program Management	508,092	558,882	586,246	735,100	745,881
Resource Management	53,267	112,491	220,213	402,702	407,732
Public Improvements	876,336	2,163,162	1,003,783	2,449,067	1,449,947
Natural Areas Facility Ops	250,934	179,023	189,850	308,425	270,361
Land Management	295,979	472,930	506,035	644,973	623,492
Open Space YES - Resource Mgmt	1,087,971	1,241,527	1,042,949	2,099,165	1,173,103
Total Expenditures	\$6,202,178	\$7,717,681	\$5,232,213	\$11,015,671	\$8,170,651
Other Financing Uses					
Other Financing	0	0	19,039	0	0
Transfers Out	1,897,998	1,580,271	1,522,566	1,384,378	1,230,556
Total Other Financing Uses	\$1,897,998	\$1,580,271	\$1,541,605	\$1,384,378	\$1,230,556
Total Expenditures & Other Financing Uses	\$8,100,176	\$9,297,952	\$6,773,818	\$12,400,049	\$9,401,207
Net Change in Fund Balance	\$686,878	\$180,707	\$3,485,726	\$(501,451)	\$530,832
<i>Ending Fund Balance</i>	\$4,337,841	\$4,518,548	\$8,004,274	\$7,502,823	\$8,033,655
Reserves					
Operations Reserve	137,357	148,521	160,184	163,413	416,703
Capital Reserve	151,596	30,593	0	2,203,585	2,203,585
Encumbrances	123,333	199,154	478,346	0	0
Reserved for Natural Areas	3,925,555	4,140,280	7,365,744	5,135,825	5,413,367
Total Reserves	\$4,337,841	\$4,518,548	\$8,004,274	\$7,502,823	\$8,033,655

CULTURAL SERVICES FUND - 273 COMPARATIVE BUDGET STATEMENT

	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	AMENDED BUDGET 2013	ADOPTED BUDGET 2014
Beginning Fund Balance	\$1,754,454	\$1,975,950	\$1,769,218	\$954,721 *	\$787,613
Revenues					
Intergovernmental	60,419	97,159	103,700	0	0
Charges for Service	983,645	1,014,736	2,153,567	2,882,609	2,977,260
Earnings on Investments	26,816	41,284	27,678	1,555	17,529
Miscellaneous	29,850	252,620	117,685	112,197	0
Total Revenues	\$1,100,731	\$1,405,799	\$2,402,630	\$2,996,361	\$2,994,789
Other Financing Sources					
Transfers In	1,769,635	1,807,297	1,835,057	1,383,683	1,038,708
Total Other Financing Sources	\$1,769,635	\$1,807,297	\$1,835,057	\$1,383,683	\$1,038,708
Total Revenues & Other Financing Sources	\$2,870,366	\$3,213,096	\$4,237,687	\$4,380,044	\$4,033,497
Expenditures					
Personnel Services	1,743,625	1,773,084	2,018,200	1,536,534	1,496,333
Purchased Prof & Tech Services	535,054	568,972	1,078,387	1,345,266	1,345,257
Purchased Property Services	87,818	80,108	150,042	90,494	92,005
Other Purchased Services	174,606	261,537	410,442	510,123	639,955
Supplies	78,651	292,313	220,723	304,557	412,191
Capital Outlay	29,062	93,291	163,135	675,937	173,886
Other	54	523	53	84,241	10,112
Total Expenditures	\$2,648,870	\$3,069,828	\$4,040,982	\$4,547,152	\$4,169,739
Other Financing Uses					
Transfers Out	0	350,000	21,200	0	0
Total Other Financing Uses	\$0	\$350,000	\$21,200	\$0	\$0
Total Expenditures & Other Financing Uses	\$2,648,870	\$3,419,828	\$4,062,182	\$4,547,152	\$4,169,739
Net Change in Fund Balance	\$221,496	\$(206,732)	\$175,505	\$(167,108)	\$(136,242)
Ending Fund Balance	\$1,975,950	\$1,769,218	\$1,944,723	\$787,613	\$651,371
Reserves					
Operations Reserve	69,372	91,453	81,883	83,395	212,657
Art-in-Public Places	353,497	313,704	256,825	0	0
Museum Donations	144,468	42,251	46,079	0	0
Building on Basics (BOB) Operations	421,200	600,424	559,346	0	0
Capital Projects	200,000	100,000	100,000	0	0
Encumbrances	9,390	67,219	62,055	0	0
Unassigned Fund Balance	778,023	554,167	838,535	704,218	438,714
Total Reserves	\$1,975,950	\$1,769,218	\$1,944,723	\$787,613	\$651,371

Note: * The Museum revenue and expenses are included in this statement for 2010, 2011, and 2012. In 2013 the Museum is in a separate fund, see Museum Fund - 277.

The Lincoln Center was closed for renovations from June 2010 until September 2011.

RECREATION FUND - 274

COMPARATIVE BUDGET STATEMENT

	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	AMENDED BUDGET 2013	ADOPTED BUDGET 2014
Beginning Fund Balance	\$2,853,805	\$2,442,051	\$2,160,894	\$2,333,710	\$1,362,894
Revenues					
Operating Grants/Contributions	73,067	38,969	11,525	54,052	0
Fees-Cult., Park, Rec, Nat. A.	4,548,422	4,764,213	4,857,224	4,902,304	4,962,353
Interest Revenue	39,670	42,797	31,211	25,713	20,849
Security Lending	59	3	0	0	0
Rents	59,677	80,747	95,339	83,250	83,250
Contributions & Donations	63,347	18,125	680	5,600	0
Sale of Property	0	208	141	0	0
Non Operating	2,172	924	2,050	0	0
Other Miscellaneous	1,410	18,375	9,203	6,000	6,000
Total Revenues	\$4,787,823	\$4,964,361	\$5,007,372	\$5,076,919	\$5,072,452
Other Financing Sources					
Transfers from Funds	1,543,346	864,584	1,156,710	891,363	896,480
Sale of Capital Assets	0	0	1,393	0	0
Total Other Financing Sources	\$1,543,346	\$864,584	\$1,158,103	\$891,363	\$896,480
Total Revenues & Other Financing Sources	\$6,331,169	\$5,828,945	\$6,165,475	\$5,968,282	\$5,968,932
Expenditures					
Recreation Administration	651,352	642,050	660,633	1,285,195	883,768
Special Revenue Accounts	156,054	106,964	209,277	153,098	102,650
EPIC	1,592,742	1,623,071	1,548,701	1,528,032	1,618,358
Adaptive Recreation	180,366	87,984	187,670	0	0
Mulberry Pool	416,874	249,341	234,143	0	0
City Park Pool	127,913	227,048	204,438	179,063	189,447
Adult Programs & Senior Center	1,487,471	1,256,943	1,199,660	1,254,841	1,297,114
NACC	868,974	715,776	531,534	713,205	698,999
Child Development	158,060	177,623	187,102	200,931	198,205
Sports	738,346	747,114	777,593	787,641	793,138
Farm	271,579	234,027	242,279	283,042	289,253
Recreation Grants	93,192	42,160	9,627	54,052	0
Total Expenditures	\$6,742,923	\$6,110,102	\$5,992,658	\$6,439,099	\$6,070,932
Other Financing Uses					
Transfers Out	0	0	0	500,000	0
Total Other Financing Uses	\$0	\$0	\$0	\$500,000	\$0
Total Expenditures & Other Financing Uses	\$6,742,923	\$6,110,102	\$5,992,658	\$6,939,099	\$6,070,932
Net Change in Fund Balance	\$(411,754)	\$(281,157)	\$172,817	\$(970,817)	\$(102,000)
Ending Fund Balance	\$2,442,051	\$2,160,894	\$2,333,711	\$1,362,894	\$1,260,894
Reserves					
Operations Reserve	126,808	128,322	124,525	121,419	309,618
Assigned to Programs	332,563	368,991	407,335	407,335	407,335
Unassigned Fund Balance	1,982,680	1,663,581	1,801,851	834,140	543,941
Total Reserves	\$2,442,051	\$2,160,894	\$2,333,711	\$1,362,894	\$1,260,894

2013 Amended Budget as of November 2013

Frozen Appropriations not included in this Fund Statement

CEMETERIES FUND - 275

COMPARATIVE BUDGET STATEMENT

	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	AMENDED BUDGET 2013	ADOPTED BUDGET 2014
<i>Beginning Fund Balance</i>	\$468,646	\$509,438	\$561,300	\$533,646	\$425,871
Revenues					
Charges for Service	334,808	382,850	376,104	337,000	347,110
Earnings on Investments	7,108	8,746	6,397	5,043	4,089
Miscellaneous	11,399	13,159	11,400	11,900	11,900
Total Revenues	\$353,315	\$404,755	\$393,900	\$353,943	\$363,099
Other Financing Sources					
Transfers In	256,952	153,337	167,857	169,866	172,699
Total Other Financing Sources	\$256,952	\$153,337	\$167,857	\$169,866	\$172,699
Total Revenues & Other Financing Sources	\$610,267	\$558,092	\$561,757	\$523,809	\$535,798
Expenditures					
Personnel Services	423,573	360,709	376,503	408,878	419,201
Purchased Prof & Tech Services	19,374	7,677	12,154	1,804	1,849
Purchased Property Services	46,207	47,747	66,050	58,035	61,246
Other Purchased Services	20,884	21,437	24,446	29,227	29,238
Supplies	38,743	45,204	60,944	52,640	31,690
Capital Outlay	20,614	20,981	49,314	81,000	50,000
Other	80	2,475	0	0	0
Total Expenditures	\$569,475	\$506,230	\$589,411	\$631,584	\$593,224
Other Financing Uses					
Total Other Financing Uses	\$0	\$0	\$0	\$0	\$0
Total Expenditures & Other Financing Uses	\$569,475	\$506,230	\$589,411	\$631,584	\$593,224
Net Change in Fund Balance	\$40,792	\$51,862	(\$27,654)	(\$107,775)	(\$57,426)
<i>Ending Fund Balance</i>	\$509,438	\$561,300	\$533,646	\$425,871	\$368,445
Reserves					
Operations Reserve	11,751	10,719	11,587	11,864	30,254
Unassigned Fund Balance	497,687	550,581	522,059	414,006	338,190
Total Reserves	\$509,438	\$561,300	\$533,646	\$425,871	\$368,445

2013 Amended Budget as of November 2013

Frozen Appropriations not included in this Fund Statement

PERPETUAL CARE FUND - 276 COMPARATIVE BUDGET STATEMENT

	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	AMENDED BUDGET 2013	ADOPTED BUDGET 2014
<i>Beginning Fund Balance</i>	\$1,500,580	\$1,542,334	\$1,593,676	\$1,640,378	\$1,685,233
Revenues					
Charges for Service	46,892	48,900	49,259	45,000	45,000
Earnings on Investments	23,786	26,412	19,668	20,000	20,000
Total Revenues	\$70,678	\$75,312	\$68,927	\$65,000	\$65,000
Total Revenues & Other Financing Sources	\$70,678	\$75,312	\$68,927	\$65,000	\$65,000
Expenditures					
Perpetual Care	435	1,025	407	145	149
Total Expenditures	\$435	\$1,025	\$407	\$145	\$149
Other Financing Uses					
Transfers Out	28,489	22,945	21,818	20,000	20,000
Total Other Financing Uses	\$28,489	\$22,945	\$21,818	\$20,000	\$20,000
Total Expenditures & Other Financing Uses	\$28,924	\$23,970	\$22,225	\$20,145	\$20,149
Net Change in Fund Balance	\$41,754	\$51,342	\$46,702	\$44,855	\$44,851
<i>Ending Fund Balance</i>	\$1,542,334	\$1,593,676	\$1,640,378	\$1,685,233	\$1,730,084
Reserves					
Operations Reserve	908	908	403	403	1,028
Unassigned Fund Balance	1,541,426	1,592,768	1,639,975	1,684,830	1,729,056
Total Reserves	\$1,542,334	\$1,593,676	\$1,640,378	\$1,685,233	\$1,730,084

2013 Amended Budget as of November 2013

Frozen Appropriations not included in this Fund Statement

MUSEUM FUND - 277

COMPARATIVE BUDGET STATEMENT

	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	AMENDED BUDGET 2013	ADOPTED BUDGET 2014
<i>Beginning Fund Balance</i>	\$0	\$0	\$0	\$989,999	\$889,999
Revenues					
Intergovernmental	0	0	0	138,933	0
Miscellaneous	0	0	0	250,000	250,000
Total Revenues	\$0	\$0	\$0	\$388,933	\$250,000
Other Financing Sources					
Transfers In	0	0	0	931,420	996,048
Total Other Financing Sources	\$0	\$0	\$0	\$931,420	\$996,048
Total Revenues & Other Financing Sources	\$0	\$0	\$0	\$1,320,353	\$1,246,048
Expenditures					
Personnel Services	0	0	0	814,603	808,740
Purchased Prof & Tech Services	0	0	0	114,993	338
Purchased Property Services	0	0	0	148,187	124,683
Other Purchased Services	0	0	0	63,466	54,619
Supplies	0	0	0	179,104	307,668
Total Expenditures	\$0	\$0	\$0	\$1,320,353	\$1,296,048
Other Financing Uses					
Transfers Out	0	0	0	100,000	0
Total Other Financing Uses	\$0	\$0	\$0	\$100,000	\$0
Total Expenditures & Other Financing Uses	\$0	\$0	\$0	\$1,420,353	\$1,296,048
Net Change in Fund Balance	\$0	\$0	\$0	\$(100,000)	\$(50,000)
<i>Ending Fund Balance</i>	\$0	\$0	\$0	\$889,999	\$839,999
Reserves					
Operations Reserve	0	0	0	25,921	66,098
Museum Donations	0	0	0	46,079	46,079
Building on Basics (BOB) Operations	0	0	0	559,345	559,345
Capital Projects	0	0	0	0	0
Unassigned Fund Balance	0	0	0	258,654	168,477
<i>Total Reserves</i>	\$0	\$0	\$0	\$889,999	\$839,999

Note: For years prior to 2013 the Museum revenue and expenses were included in the Cultural Services Fund statement.

TRANSIT SERVICES FUND - 290

COMPARATIVE BUDGET STATEMENT

	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	AMENDED BUDGET 2013	ADOPTED BUDGET 2014
<i>Beginning Fund Balance</i>	\$2,662,854	\$1,912,031	\$2,375,796	\$3,284,005	\$3,224,768
Revenues					
Operating Grants/Contributions	1,325,691	3,981,614	3,133,419	3,191,004	3,047,169
Capital Grants/Contributions	1,966,819	2,339,011	123,534	500,000	500,000
Other Intergovernmental	69,009	108,914	9,086	0	0
Fees-Transportation	727,045	731,895	801,456	794,324	845,699
Interest Revenue	35,356	29,925	41,533	20,517	16,635
Security Lending	38	2	0	0	0
Rents	580	0	0	0	0
Contributions & Donations	25	0	0	0	0
Sale of Property	14,822	0	1,837	0	0
Other Miscellaneous	17,570	18,782	273,639	18,500	18,500
Total Revenues	\$4,156,955	\$7,210,142	\$4,388,505	\$4,524,345	\$4,428,003
Other Financing Sources					
Transfers from Funds	5,116,400	5,028,479	5,011,162	5,573,818	6,979,717
Total Other Financing Sources	\$5,116,400	\$5,028,479	\$5,019,172	\$5,573,818	\$6,979,717
Total Revenues & Other Financing Sources	\$9,273,355	\$12,238,621	\$9,407,677	\$10,098,163	\$11,407,720
Expenditures					
Salaries & Wages	3,648,036	3,569,467	3,652,830	4,192,798	4,620,995
Benefits	1,180,477	1,002,966	1,008,874	1,254,844	1,362,647
Other Personnel Costs	398	1,105	533	0	20,776
Professional & Technical	801,670	908,546	1,236,298	1,323,294	1,398,633
Governmental Services	58,098	740,694	1,690	0	0
Other Prof & Tech Services	57,467	5,246	2,089	2,500	162,880
Utility Services	91,751	97,520	86,689	100,917	119,853
Cleaning Services	1,900	1,520	1,533	1,637	1,637
Repair & Maintenance Services	1,305,652	1,324,373	1,274,470	1,533,629	1,801,289
Rental Services	0	0	0	0	0
Insurance	105,133	115,646	127,211	135,479	310,479
Communication Services	47,947	58,701	59,248	64,700	68,330
Internal Admin Services	9,346	3,521	3,682	1,076	1,093
Employee Travel	2,853	9,530	6,979	10,250	10,250
Other Purchased Services	123,809	77,045	75,236	93,050	93,050
Vehicle & Equipment Supplies	600,880	688,877	742,666	817,163	934,859
Land & Building Maint Supplies	0	98	0	0	0
Office & Related Supplies	10,416	37,799	21,612	15,250	15,250
Other Supplies	45,033	35,073	39,200	42,893	44,675
Infrastructure	187,839	90,931	0	0	0
Vehicles & Equipment	1,630,986	2,609,504	82,693	564,920	564,812
Other Capital Outlay	114,162	167,158	75,000	3,000	100,000
Bad Debt Expense	327	865	937	0	0
Other	0	76,148	0	0	0
Total Expenditures	\$10,024,177	\$11,622,330	\$8,499,469	\$10,157,400	\$11,631,508
Other Financing Uses					
Transfers to Funds	0	152,525	0	0	0
Total Other Financing Uses	\$0	\$152,525	\$0	\$0	\$0
Total Expenditures & Other Financing Uses	\$10,024,177	\$11,774,855	\$8,499,469	\$10,157,400	\$11,631,508
Net Change in Fund Balance	\$(750,823)	\$463,765	\$908,208	\$(59,237)	\$(223,788)
<i>Ending Fund Balance</i>	\$1,912,031	\$2,375,796	\$3,284,004	\$3,224,768	\$3,000,980

STREET OVERSIZING FUND - 291

COMPARATIVE BUDGET STATEMENT

	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	AMENDED BUDGET 2013	ADOPTED BUDGET 2014
Beginning Fund Balance	\$2,610,410	\$4,725,459	\$5,165,832	\$7,283,437	\$6,265,565
Revenues					
Charges for Service	2,121,165	1,441,107	3,294,063	2,084,500	2,501,400
Earnings on Investments	73,774	93,456	83,218	55,267	44,811
Miscellaneous	77,605	26,276	419,774	100,000	100,000
Total Revenues	\$2,272,544	\$1,560,838	\$3,797,054	\$2,239,767	\$2,646,211
Other Financing Sources					
Other Financing Sources	0	3,878	0	0	0
Transfers In	389,050	378,699	378,730	361,617	224,028
Total Other Financing Sources	\$389,050	\$382,577	\$378,730	\$361,617	\$224,028
Total Revenues & Other Financing Sources	\$2,661,594	\$1,943,415	\$4,175,784	\$2,601,384	\$2,870,239
Expenditures					
Personnel Services	306,607	186,137	157,765	235,194	239,395
Purchased Prof & Tech Services	501	345	6,626	29,700	94,700
Purchased Property Services	11,500	934	442	449,090	77,710
Other Purchased Services	208,518	6,021	152,248	153,954	154,256
Supplies	4,360	288	703	9,810	9,830
Capital Outlay	280,229	52,091	266,309	1,723,636	2,294,348
Total Expenditures	\$811,715	\$245,815	\$584,094	\$2,601,384	\$2,870,239
Other Financing Uses					
Transfers Out	-265,170	1,257,228	1,474,086	1,017,872	0
Total Other Financing Uses	-\$265,170	\$1,257,228	\$1,474,086	\$1,017,872	\$0
Total Expenditures & Other Financing Uses	\$546,545	\$1,503,043	\$2,058,179	\$3,619,256	\$2,870,239
Net Change in Fund Balance	\$2,115,049	\$440,372	\$2,117,605	\$(1,017,872)	\$0
Ending Fund Balance	\$4,725,459	\$5,165,832	\$7,283,437	\$6,265,565	\$6,265,565
Reserves					
Operations Reserve	59,562	60,933	52,028	57,405	146,382
Capital Projects	2,320,461	957,470	1,017,872	0	0
Unassigned Fund Balance	2,345,436	4,147,429	6,213,537	6,208,160	6,119,183
Total Reserves	\$4,725,459	\$5,165,832	\$7,283,437	\$6,265,565	\$6,265,565

TRANSPORTATION FUND - 292

COMPARATIVE BUDGET STATEMENT

	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	AMENDED BUDGET 2013	ADOPTED BUDGET 2014
<i>Beginning Fund Balance</i>	\$12,607,643	\$12,278,764	\$13,220,576	\$13,609,350	\$12,294,036
Revenues					
Taxes	5,609,988	5,816,588	6,629,784	6,348,600	6,451,585
Licenses and Permits	180,497	185,252	184,664	165,000	165,000
Intergovernmental	7,136,522	7,022,578	7,287,170	7,130,393	6,932,308
Charges for Service	5,041,736	4,544,807	6,843,476	6,361,880	5,784,380
Earnings on Investments	168,006	203,724	138,442	120,091	97,371
Miscellaneous	326,629	117,680	115,322	62,180	49,580
Total Revenues	\$18,463,378	\$17,890,630	\$21,198,859	\$20,188,144	\$19,480,224
Other Financing Sources					
Other Financing Sources	0	434,201	560,450	1,347,978	0
Transfers In	4,799,997	5,712,698	4,935,765	4,231,424	4,429,410
Total Other Financing Sources	\$4,799,997	\$6,146,899	\$5,496,215	\$5,579,402	\$4,429,410
Total Revenues & Other Financing Sources	\$23,263,375	\$24,037,528	\$26,695,074	\$25,767,546	\$23,909,634
Expenditures					
PDT Administration	179,808	24,976	23,255	118,096	118,702
Engineering	2,423,829	1,983,778	4,251,376	2,806,149	2,767,033
Streets	13,365,960	14,486,140	14,200,370	15,222,969	14,380,060
Traffic	3,290,013	3,404,628	4,433,197	5,129,152	3,615,775
Parking	1,746,485	1,807,582	1,743,045	2,411,007	2,089,555
FC Moves	1,178,121	739,840	792,790	810,959	706,094
Total Expenditures	\$22,184,216	\$22,446,944	\$25,444,034	\$26,498,333	\$23,677,219
Other Financing Uses					
Debt & Other Uses	86,823	135,391	220,192	258,273	228,435
Transfers Out	1,321,216	513,380	642,075	326,254	185,805
Total Other Financing Uses	\$1,408,039	\$648,771	\$862,266	\$584,527	\$414,240
Total Expenditures & Other Financing Uses	\$23,592,254	\$23,095,715	\$26,306,300	\$27,082,860	\$24,091,459
Net Change in Fund Balance	\$(328,879)	\$941,813	\$388,774	\$(1,315,314)	\$(181,825)
<i>Ending Fund Balance</i>	\$12,278,764	\$13,220,576	\$13,609,350	\$12,294,036	\$12,112,211
Reserves					
Operations Reserve	476,884	446,366	482,237	473,544	1,207,538
Civic Center Parking	861,381	750,410	818,432	679,404	600,559
Downtown Parking Plan	159,529	404,912	532,650	231,678	160,523
Fiscal Agent	0	234,093	79,573	0	0
Harmony Maintenance	8,142,940	8,606,581	6,389,666	6,259,803	6,169,654
Capital Projects	673,456	653,358	648,752	0	0
Encumbrances	606,925	841,794	1,180,778	0	0
Bond Principal and Interest	29,985	29,608	0	0	0
Unassigned Fund Balance	1,327,664	1,253,454	3,477,262	4,649,606	3,973,937
Total Reserves	\$12,278,764	\$13,220,576	\$13,609,350	\$12,294,036	\$12,112,211

GID #15 - SKYVIEW - 293 COMPARATIVE BUDGET STATEMENT

	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	AMENDED BUDGET 2013	ADOPTED BUDGET 2014
<i>Beginning Fund Balance</i>	\$0	\$34,981	\$62,105	\$88,916	\$113,422
Revenues					
Taxes	34,801	26,116	24,651	24,615	24,861
Earnings on Investments	180	1,008	951	491	398
Total Revenues	\$34,981	\$27,124	\$27,303	\$25,106	\$25,259
Total Revenues & Other Financing Sources	\$34,981	\$27,124	\$27,303	\$25,106	\$25,259
Expenditures					
Purchased Prof & Tech Services	0	0	493	600	0
Total Expenditures	\$0	\$0	\$493	\$600	\$0
Total Expenditures & Other Financing Uses	\$0	\$0	\$493	\$600	\$0
Net Change in Fund Balance	\$34,981	\$27,124	\$26,811	\$24,506	\$25,259
<i>Ending Fund Balance</i>	\$34,981	\$62,105	\$88,916	\$113,422	\$138,681

2013 Amended Budget as of November 2013

Frozen Appropriations not included in this Fund Statement

TIMBERLINE/PROSPECT SID #94 - 300 COMPARATIVE BUDGET STATEMENT

	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	AMENDED BUDGET 2013	ADOPTED BUDGET 2014
<i>Beginning Fund Balance</i>	\$39,773	\$69,141	\$70,308	\$52,739	\$53,078
Revenues					
Interest Revenue	852	615	498	339	275
Assessments	278,694	40,992	20,876	65,534	63,152
Total Revenues	\$279,546	\$41,607	\$21,374	\$65,873	\$63,427
Other Financing Sources					
Total Other Financing Sources	\$0	\$0	\$0	\$0	\$0
Total Revenues & Other Financing Sources	\$279,546	\$41,607	\$21,374	\$65,873	\$63,427
Expenditures					
Other	250,178	40,440	38,943	65,534	63,152
Total Expenditures	\$250,178	\$40,440	\$38,943	\$65,534	\$63,152
Other Financing Uses					
Total Other Financing Uses	\$0	\$0	\$0	\$0	\$0
Total Expenditures & Other Financing Uses	\$250,178	\$40,440	\$38,943	\$65,534	\$63,152
Net Change in Fund Balance	\$29,368	\$1,167	\$(17,568)	\$339	\$275
<i>Ending Fund Balance</i>	\$69,141	\$70,308	\$52,739	\$53,078	\$53,353

2013 Amended Budget as of November 2013

Frozen Appropriations not included in this Fund Statement

CAPITAL LEASING CORP FUND - 304 COMPARATIVE BUDGET STATEMENT

	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	AMENDED BUDGET 2013	ADOPTED BUDGET 2014
<i>Beginning Fund Balance</i>	\$0	\$0	\$0	\$0	\$0
Revenues					
Rents	69,688	69,718	52,471	53,767	55,202
Total Revenues	\$69,688	\$69,718	\$52,471	\$53,767	\$55,202
Other Financing Sources					
Proceeds from Bond Refunding	0	0	34,395,000	0	0
Transfers from Funds	5,275,028	5,222,951	5,230,171	4,599,577	4,575,081
Total Other Financing Sources	\$5,275,028	\$5,222,951	\$39,625,171	\$4,599,577	\$4,575,081
Total Revenues & Other Financing Sources	\$5,344,716	\$5,292,669	\$39,677,643	\$4,653,344	\$4,630,283
Expenditures					
Professional & Technical Services	0	0	199,871	0	0
Other Prof & Tech Services	2,300	4,310	2,610	2,500	2,500
Other Supplies	36	58	0	0	0
Total Expenditures	\$2,336	\$4,368	\$202,481	\$2,500	\$2,500
Other Financing Uses					
Debt Service	5,342,380	5,288,301	5,080,162	4,650,844	4,627,783
Proceeds to Escrow Agent	0	0	34,395,000	0	0
Total Other Financing Uses	\$5,342,380	\$5,288,301	\$39,475,162	\$4,650,844	\$4,627,783
Total Expenditures & Other Financing Uses	\$5,344,716	\$5,292,669	\$39,677,643	\$4,653,344	\$4,630,283
Net Change in Fund Balance	\$0	\$0	\$0	\$0	\$0
<i>Ending Fund Balance</i>	\$0	\$0	\$0	\$0	\$0

Capital Projects Fund - 400

General Capital Projects

	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	AMENDED BUDGET 2013	ADOPTED BUDGET 2014
Beginning Fund Balance	\$1,711,993	\$1,148,121	\$438,152	\$536,682	\$154,737
Revenues					
Intergovernmental	1,665,307	2,031,721	17,998,792	368,000	0
Earnings on Investments	121,915	93,570	35,952	0	0
Contributions	0	1,281,959	0	7,047,080	0
Miscellaneous	14,354	133	0	14,607	0
Project Savings/Closures/Correction	49,859	(59,894)	105,129	0	0
Total Revenues	1,851,435	3,347,489	18,139,873	7,429,687	0
Other Financing Sources					
Transfers from:					
General Fund	537,940	3,040,000	93,000	1,150,000	5,337,000
BCC - Community Enhancements Balance	0	0	7,496	2,663,000	75,000
BCC - Streets & Transportation Capital	0	0	400,000	0	0
Capital Expansion Fund	0	0	0	2,335,000	209,000
Natural Areas Fund	0	0	22,044	2,360,000	0
Street Oversizing Fund	1,531,271	1,257,203	1,583,691	0	0
Transportation Services Fund	1,500,000	0	147,000	0	0
Urban Renewal Authority	0	(2,451,744)	0	0	0
Total Other Financing Sources	3,569,211	1,845,459	2,253,231	8,508,000	5,621,000
Total Revenues & Other Financing Sources	\$5,420,646	\$5,192,948	\$20,393,104	\$15,937,687	\$5,621,000
Expenditures (1)					
Block 32 Redevelopment Master Planning	0	0	0	135,000	109,000
Bryan Bridge Replacement	137,940	0	552,000	0	0
City Bridge Program	300,000	300,000	300,000	500,000	250,000
Downtown Alley Enhancement	1,595,307	940,737	0	0	0
Downtown Poudre River Improvements	0	0	0	175,000	75,000
East Community Park	0	0	0	1,700,000	0
East Harmony Bridge Replacement	1,500,000	(194,211)	(225,000)	0	0
Great Lawn at the Gardens	0	0	0	250,000	0
Gardens - Undaunted Garden	0	0	0	150,000	0
Green Streets Implementation	0	0	0	0	450,000
Harmony/UPRR Safety & Maintenance	0	0	575,000	0	0
I-25 & SH 392 Interchange & Improvements	70,000	2,640,000	0	100,000	0
I-25 Interchange Design	0	0	0	100,000	0
Integrated Recycling Facility	0	0	0	448,000	237,000
Lemay/Vine Grade Separated Crossing	0	0	0	50,000	0
Mason Corridor (2)	0	0	15,651,456	381,945	0
Natural Areas Office Building	0	0	0	1,860,000	0
North College Improvements	1,531,271	(1,194,541)	1,426,000	1,940,000	4,300,000
Police Facility	750,000	750,000	289,480	0	0
Poudre Trail - Mulberry to Lemay Pedestrian Bridge	0	0	0	368,000	0
Railroad Crossing Replacement	100,000	100,000	119,903	100,000	100,000
Shields/Laporte Bridge Repair	0	2,225,932	0	0	0
Soapstone Prairie Improvements	0	0	22,044	0	0
Southeast Community Park	0	0	0	500,000	100,000
Spring Canyon Community Park	0	335,000	0	14,607	0
Trail Acquisition and Development - Special Funds	0	0	0	1,000,000	0
Turnberry Rd. Improvements	0	0	1,583,691	0	0
Woodward Capital Improvements	0	0	0	6,547,080	0
Total Expenditures	5,984,518	5,902,917	20,294,574	16,319,632	5,621,000
Total Expenditures & Other Financing Uses	\$5,984,518	\$5,902,917	\$20,294,574	\$16,319,632	\$5,621,000
Net Change in Fund Balance	(\$563,872)	(\$709,969)	\$98,530	(\$381,945)	\$0
Ending Fund Balance	\$1,148,121	\$438,152	\$536,682	\$154,737	\$154,737

(1) Actual expenditures shown are the amounts budgeted for the projects.

(2) The Mason Corridor project amount for 2012 represents the portion of the project moved from BCC-Streets and Transportation. The Ending Fund Balance does not include \$673,333 of grant ineligible expenses that were not appropriated as of 12/31/12. In 2013, \$381,945 of available revenue was appropriated to cover part of the grant ineligible expenses.

2013 Amended Budget as of November 2013

Capital Projects Fund - 400

1/4 Cent-Building Community Choices

Streets and Transportation

	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	AMENDED BUDGET 2013	ADOPTED BUDGET 2014
Beginning Fund Balance	\$407,615	\$410,268	\$407,779	\$9,172	\$9,172
Revenues					
Intergovernmental	3,788,000	1,320,430	(2,711)	0	0
Earnings on Investments	3,239	(2,489)	4,104	0	0
Miscellaneous	1,889	0	0	0	0
Total Revenues	3,793,128	1,317,941	1,393	0	0
Other Financing Sources					
Transfers from:					
BOB Capital Projects	0	350,000	0	0	0
BCC - Community Enhancements Balance	0	0	0	1,200,000	0
General Fund	0	0	0	0	0
Sales and Use Tax Fund	0	0	0	0	0
Sales and Use Tax Fund - Reserves	0	0	0	0	0
Transit Services Fund	116,525	0	0	0	0
Transportation Services Fund	0	0	0	0	0
Total Other Financing Sources	116,525	350,000	0	1,200,000	0
Total Revenues & Other Financing Sources	\$3,909,653	\$1,667,941	\$1,393	\$1,200,000	\$0
Expenditures					
Mason Street Transportation Corridor	3,907,000	1,670,430	0	0	0
Natural Resources Research Center Trail Overpass	0	0	0	1,200,000	0
Pedestrian Plan	0	0	0	0	0
Pavement Management Program	0	0	0	0	0
North College Corridor	0	0	0	0	0
Total Expenditures	3,907,000	1,670,430	0	1,200,000	0
Other Financing Uses					
Transfers to:					
General Capital Projects	0	0	400,000	0	0
Total Other Financing Uses	0	0	400,000	0	0
Total Expenditures & Other Financing Uses	\$3,907,000	\$1,670,430	\$400,000	\$1,200,000	\$0
Net Change in Fund Balance	\$2,653	(\$2,489)	(\$398,607)	\$0	\$0
Ending Fund Balance	\$410,268	\$407,779	\$9,172	\$9,172	\$9,172

Note: Actual expenditures shown are the amounts budgeted for the projects.

Capital Projects Fund - 400

1/4 Cent-Building Community Choices

Community Enhancements

	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	AMENDED BUDGET 2013	ADOPTED BUDGET 2014
Beginning Fund Balance	\$6,620,766	\$7,064,568	\$3,021,732	\$3,450,015	\$137,015
Revenues					
Earnings on Investments	137,661	96,507	60,779	0	0
Contributions	0	0	375,000	250,000	0
Other	(43)	(31,000)	0	0	0
Total Revenues	137,618	65,507	435,779	250,000	0
Other Financing Sources					
Transfers from:					
Sales & Use Tax Fund	0	0	0	0	0
Total Other Financing Sources	0	0	0	0	0
Total Revenues & Other Financing Sources	\$137,618	\$65,507	\$435,779	\$250,000	\$0
Expenditures					
City/School District Community Projects	0	0	0	0	0
Shields, Horsetooth to Troutman	0	0	0	0	0
Police Building/Land Acquisition	0	0	0	0	0
Northeast Truck Route	0	0	0	0	0
Northeast Truck Route Relocation	0	0	0	0	0
Library Technology	0	0	0	0	0
New Library/Land Acquisition	(66,963)	0	0	0	0
Prospect, Poudre River to Summit View	0	0	0	(300,000)	0
Performing Arts Center/Land Acquisition	(239,221)	0	0	0	0
Taft Hill, Drake Road to Derby	0	(195,657)	0	0	0
EPIC Ice	0	0	0	0	0
Northside Aztlan Center	0	(31,000)	0	0	0
Total Expenditures	(306,184)	(226,657)	0	(300,000)	0
Other Financing Uses					
Transfers to:					
General City Capital Projects	0	0	7,496	2,663,000	75,000
BCC - Streets & Transportation Project	0	0	0	1,200,000	0
BOB Capital Projects	0	4,335,000	0	0	0
Total Other Financing Uses	0	4,335,000	7,496	3,863,000	75,000
Total Expenditures & Other Financing Uses	(\$306,184)	\$4,108,343	\$7,496	\$3,563,000	\$75,000
Net Change in Fund Balance	\$443,802	(\$4,042,836)	\$428,283	(\$3,313,000)	(\$75,000)
Ending Fund Balance	\$7,064,568	\$3,021,732	\$3,450,015	\$137,015	\$62,015

Note: Actual expenditures shown are the amounts budgeted for the projects. A negative amount in project Expenditures represents a project savings or a transfer of the project budget.

Capital Projects Fund - 400 1/4 Cent-Building Community Choices Natural Areas and Parks

	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	AMENDED BUDGET 2013	ADOPTED BUDGET 2014
<i>Beginning Fund Balance</i>	\$101,151	\$109,427	\$116,306	\$121,834	\$121,834
Revenues					
Other	0	0	0	0	0
Earnings on Investments	8,276	6,879	5,528	0	0
Total Revenues	8,276	6,879	5,528	0	0
Other Financing Sources					
Transfers from:					
Conservation Trust Fund	(7,985)	0	0	0	0
General Fund	(45)	0	0	0	0
Sales & Use Tax Fund	0	0	0	0	0
Total Other Financing Sources	(8,030)	0	0	0	0
Total Revenues & Other Financing Sources	\$246	\$6,879	\$5,528	\$0	\$0
Expenditures					
Natural Areas	0	0	0	0	0
Community Park Improvements	0	0	0	0	0
Community Horticulture Center	(45)	0	0	0	0
Fossil Creek Community Park	(7,985)	0	0	0	0
Regional Trails	0	0	0	0	0
Total Expenditures	(8,030)	0	0	0	0
Net Change in Fund Balance	\$8,276	\$6,879	\$5,528	\$0	\$0
<i>Ending Fund Balance</i>	\$109,427	\$116,306	\$121,834	\$121,834	\$121,834

2013 Amended Budget as of November 2013

CAPITAL PROJECTS FUND - 400

1/4 Cent-Building on Basics (BOB)

	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	AMENDED BUDGET 2013	ADOPTED BUDGET 2014
Beginning Fund Balance	\$909,166	\$1,318,532	\$119,540	\$802,382	\$1,506,830
Revenues					
Intergovernmental	1,202,000	1,001,000	761,710	391,001	0
Earnings on Investments	237,866	112,481	88,607	100,000	100,000
Contributions	6,323,540	(1,474,128)	685,249	143,133	0
Revenue received but not appropriated	0	(150)	21,654	0	0
Total Revenues	7,763,406	(360,797)	1,557,220	634,134	100,000
Other Financing Sources					
Transfers from:					
Sales & Use Tax Fund (4)	5,553,893	5,766,500	6,261,781	6,474,388	6,276,000
General Fund (1)	(450,000)	1,810,000	0	0	545,000
Cultural Services Fund	200,000	250,000	0	0	0
Natural Areas Fund	273,213	115,113	0	0	0
Recreation Fund	0	0	0	500,000	0
Street Oversizing Fund	(506,229)	0	0	0	0
BCC-Community Enhancements	0	4,335,000	0	0	0
Total Other Financing Sources	5,070,877	12,276,613	6,261,781	6,974,388	6,821,000
Total Revenues & Other Financing Sources	\$12,834,283	\$11,915,816	\$7,819,001	\$7,608,522	\$6,921,000
Capital Expenditures					
Fort Collins Museum/Discovery Science Center Joint Facility	4,710,129	1,116,365	360,249	0	0
Lincoln Center Renovation	4,663,847	1,214,620	21,200	23,126	0
Park Upgrades and Enhancements	0	0	0	0	0
Fort Collins Senior Center Expansion	0	0	430,239	3,044,559	2,717,735
Harmony Rd., Seneca to College Ave.	(506,229)	0	0	0	0
Intersection Improvements and Traffic Signals	747,000	0	4,586,793	1,247,118	0
North College Avenue Improvements	68,218	7,976,671	0	0	0
Timberline Rd., Drake to Prospect-Enhanced	0	0	0	763,368	2,736,632
Bicycle Program Plan Implementation	125,000	130,000	125,000	125,000	125,000
Pedestrian Plan and ADA Improvements	1,380,000	300,000	299,917	343,890	300,000
Total Capital Expenditures	11,187,965	10,737,656	5,823,398	5,547,061	5,879,367
Other Financing Uses					
Transfers to:					
Transit Services Fund - Replacement Buses (2)	0	383,626	0	0	0
Cultural Services Fund - Facilities Plan (2)	0	0	(21,200)	0	0
General Fund - Police CAD Replacement (2)	0	712,612	0	0	0
Library District - Library Technology (2)	744,000	744,000	744,000	744,000	744,000
Administrative Charge	21,952	34,914	35,961	45,013	46,363
Operations & Maintenance (3)					
Fort Collins Museum/Discovery Science Center Joint Facility (Cultural Services)	200,000	200,000	200,000	200,000	200,000
Lincoln Center Renovation (Cultural Services)	0	24,000	24,000	24,000	24,000
Park Upgrades and Enhancements	0	0	45,000	45,000	45,000
Police Services CAD Replacement (General)	219,000	219,000	219,000	219,000	219,000
Harmony Rd., Seneca to College Ave. (Transportation)	19,000	19,000	19,000	19,000	0
Intersection Improvements & Traffic Signals (Transport)	5,000	5,000	5,000	5,000	0
North College Avenue Improvements	0	0	0	6,000	6,000
Pedestrian Plan & ADA Improvements (Transportation)	28,000	35,000	42,000	50,000	42,000
Total Other Financing Uses	1,236,952	2,377,152	1,312,761	1,357,013	1,326,363
Total Expenditures & Other Financing Uses	\$12,424,917	\$13,114,808	\$7,136,159	\$6,904,074	\$7,205,730
Net Change in Fund Balance	\$409,366	(\$1,198,992)	\$682,842	\$704,448	(\$284,730)
Ending Fund Balance	\$1,318,532	\$119,540	\$802,382	\$1,506,830	\$1,222,100

NOTES:

- (1) The BOB Capital Fund borrowed funds from the General Fund and paid back \$450,000 in 2010.
 - (2) Transfers are made to the appropriate fund from the Sales & Use Tax Fund and shown on this statement to record the use of BOB taxes.
 - (3) Appropriations for operating and maintenance expenses began in 2007. They are budgeted in the appropriate operating fund and funded by BOB
 - (4) Actual Sales & Use taxes received in 2012 exceeded the amount budgeted for transfer to BOB Projects. So, an additional \$327,388 was appropriated and transferred in 2013.
- Note: Actual expenditures shown are the amounts budgeted for the projects.

GOLF FUND - 500

COMPARATIVE BUDGET STATEMENT

	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	AMENDED BUDGET 2013	ADOPTED BUDGET 2014
Beginning Fund Balance	\$4,625,705	\$4,728,446	\$4,796,246	\$5,089,831	\$5,479,255
Revenues					
Charges for Service	2,658,924	2,648,723	3,076,851	2,835,000	2,846,000
Earnings on Investments	3,782	8,021	6,968	3,330	2,700
Miscellaneous	24,549	31,595	26,061	34,500	34,500
Total Revenues	\$2,687,255	\$2,688,339	\$3,109,880	\$2,872,830	\$2,883,200
Other Financing Sources					
Other Financing Sources	0	164,244	78,964	156,644	0
Transfers In	0	6,000	0	0	0
Total Other Financing Sources	\$0	\$170,244	\$78,964	\$156,644	\$0
Total Revenues & Other Financing Sources	\$2,687,255	\$2,858,583	\$3,188,844	\$3,029,474	\$2,883,200
Expenditures					
Personnel Services	1,101,347	1,149,072	1,167,624	1,202,730	1,231,146
Purchased Prof & Tech Services	208,071	214,732	224,530	247,011	253,617
Purchased Property Services	301,156	319,198	368,545	372,164	353,199
Other Purchased Services	194,356	199,916	203,635	207,807	178,651
Supplies	255,539	307,239	329,621	340,189	339,870
Capital Outlay	78,553	159,277	157,310	282,178	0
Other	281,980	270,647	272,458	50,000	50,000
Total Expenditures	\$2,421,003	\$2,620,081	\$2,723,724	\$2,702,079	\$2,406,483
Other Financing Uses					
Debt & Other Uses	551,717	533,032	495,237	468,182	484,650
Transfers Out	72,138	43,117	43,806	35,458	36,503
Total Other Financing Uses	\$623,855	\$576,149	\$539,043	\$503,640	\$521,153
Total Expenditures & Other Financing Uses	\$3,044,858	\$3,196,230	\$3,262,767	\$3,205,719	\$2,927,636
Adjustments to GAAP					
Capital Expenses	(68,429)	159,277	(55,228)	(282,178)	0
Principal Payments	(237,806)	(405,448)	(389,662)	(399,305)	(425,676)
Net Debt Proceeds	(154,109)	(159,276)	77,382	(156,644)	0
Depreciation	0	0	0	272,458	272,458
Net Adjustments to GAAP	(\$460,344)	(\$405,447)	(\$367,508)	(\$565,669)	(\$153,218)
Net Change in Fund Balance	\$102,741	\$67,800	\$293,585	\$389,424	\$108,782
Ending Fund Balance	\$4,728,446	\$4,796,246	\$5,089,831	\$5,479,255	\$5,588,037
Reserves					
Net Assets Invested in Capital	4,250,328	4,388,224	4,486,369	4,895,394	5,048,612
Operations Reserve	45,621	47,695	47,616	48,130	122,731
Unrestricted	432,497	360,327	555,846	535,731	416,694
Total Reserves	\$4,728,446	\$4,796,246	\$5,089,831	\$5,479,255	\$5,588,037

LIGHT & POWER FUND - 501

COMPARATIVE BUDGET STATEMENT

	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	AMENDED BUDGET 2013	ADOPTED BUDGET 2014
Beginning Fund Balance	\$160,167,472	\$161,387,298	\$166,578,986	\$177,687,691	\$171,784,962
Revenues					
Operating Grants/Contributions	75,300	42,157	4,018	25,040	0
Capital Grants/Contributions	2,750,997	4,924,440	5,318,843	372,500	0
Other Intergovernmental	203,365	328,969	241,840	242,000	242,000
Fees-General Government	41,812	0	0	0	0
Fees-Light and Power	93,165,407	99,656,563	108,634,479	109,235,769	115,858,685
Interest Revenue	744,510	829,333	550,445	507,000	411,000
Security Lending	927	66	0	0	0
Other Earnings on Investments	23,386	19,948	16,338	12,500	8,500
Contributions & Donations	1,635,978	1,809,258	3,414,650	2,273,823	2,971,500
Sale of Property	106,822	49,713	106,773	0	0
Non Operating	851,441	863,114	960,514	789,600	789,600
Other Miscellaneous	329,226	505,174	374,286	559,000	559,000
Total Revenues	\$99,929,172	\$109,028,735	\$119,622,186	\$114,017,232	\$120,840,285
Other Financing Sources					
Proceeds of Debt Issuance	16,500,000	0	0	0	0
Other Financing Sources	0	34,794	87,767	0	0
Transfers from Funds	120,061	127,495	0	86,148	87,888
Total Other Financing Sources	\$16,620,061	\$162,288	\$87,767	\$86,148	\$87,888
Total Revenues & Other Financing Sources	\$116,549,233	\$109,191,024	\$119,709,954	\$114,103,380	\$120,928,173
Expenditures					
Light & Power Operations	14,035,401	14,923,140	15,276,849	8,117,879	8,443,903
L&P Payments and Transfers	11,782,556	11,484,378	12,249,639	13,318,919	14,015,268
L&P Purchase of Power	65,840,330	71,513,728	76,283,258	83,011,368	86,245,858
L&P System Additions	7,379,676	6,105,515	8,814,033	9,010,794	9,325,938
L&P Capital Projects	4,514,325	2,934,228	1,434,495	1,898,250	478,705
L&P Energy Services	3,437,297	2,742,191	3,546,448	6,078,128	5,330,697
L&P Operating Grants	2,717,297	2,942,593	1,046,816	845,323	0
L&P Capital Grants	1,195,696	4,955,372	11,996,977	0	0
Total Expenditures	\$110,902,578	\$117,601,145	\$130,648,514	\$122,280,661	\$123,840,369
Other Financing Uses					
Debt & Other Uses	90,130	1,643,330	1,818,215	1,994,647	1,991,122
Transfers Out	0	0	0	129,845	1,045
Total Other Financing Uses	\$90,130	\$1,643,330	\$1,818,215	\$2,124,492	\$1,992,167
Total Expenditures & Other Financing Uses	\$110,992,708	\$119,244,475	\$132,466,729	\$124,405,153	\$125,832,536
Adjustments to GAAP					
Depreciation/Amortization	0	0	0	8,000,000	8,200,000
Capital Expenses	(12,163,301)	(13,995,115)	(22,245,504)	(10,909,044)	(9,804,643)
Net Debt Proceeds	16,500,000	0	0	0	0
Bond Principal	0	(1,415,000)	(1,455,000)	(1,490,000)	(1,520,000)
¹ Unamortized bond issuance costs	0	164,976	(164,976)		
Net Adjustments to GAAP	\$4,336,699	(\$15,245,139)	(\$23,865,480)	(\$4,399,044)	(\$3,124,643)
Net Change in Fund Balance	\$1,219,826	\$5,191,687	\$11,108,705	\$(5,902,729)	\$(1,779,720)
Ending Fund Balance	\$161,387,298	\$166,578,986	\$177,687,691	\$171,784,962	\$170,005,242
<i>* Note: Ending fund balance includes non-liquid assets.</i>					
Working Capital Reserve					
Operations Reserve	2,817,380	2,815,427	2,896,728	2,223,189	2,223,189
Art in Public Places	716,700	672,115	671,598	672,115	672,115
Capital Reserve	18,820,176	17,663,116	21,375,138	20,158,508	14,158,508
Available Reserve	22,782,428	22,917,454	11,927,205	14,273,331	14,535,460
Total Reserves	\$45,136,684	\$44,068,112	\$51,899,048	\$42,820,118	\$31,589,272

¹ A change in GASB rules required the adjustment of the 2011 final fund balance.

WATER FUND - 502

COMPARATIVE BUDGET STATEMENT

	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	AMENDED BUDGET 2013	ADOPTED BUDGET 2014
Beginning Fund Balance	\$240,702,357	\$245,658,579	\$252,725,007	\$260,332,922	\$261,202,678
Revenues					
Fees-Water	24,228,060	24,100,618	28,325,535	26,553,614	27,569,551
Interest Revenue	1,025,328	1,116,968	791,956	682,313	553,227
Security Lending	1,461	88	0	0	0
Other Earnings on Investments	0	61,350	160,981	136,330	116,516
Rents	26,248	54,287	73,933	50,000	50,000
Contributions & Donations	1,720,544	3,612,394	3,448,556	1,530,412	1,363,213
Sale of Property	23,979	23,109	20,616	0	0
Non Operating	88,986	63,085	69,491	56,000	56,000
Other Miscellaneous	170,231	171,949	130,912	94,636	96,275
Total Revenues	\$27,284,837	\$29,203,847	\$33,021,981	\$29,103,305	\$29,804,782
Other Financing Sources					
Other Financing Sources	0	13,294	137,801	545,762	225,701
Transfers from Funds	90,856	92,292	0	0	0
Total Other Financing Sources	\$90,856	\$105,586	\$137,801	\$545,762	\$225,701
Total Revenues & Other Financing Sources	\$27,375,693	\$29,309,433	\$33,159,781	\$29,649,067	\$30,030,483
Expenditures					
Water Minor Capital	499,069	599,735	985,887	2,722,755	1,844,457
Water Payments and Transfers	11,420,286	10,783,114	11,568,484	7,032,358	7,294,999
Water Conservation	273,262	489,651	663,312	709,237	705,933
Water Trans & Distribution	2,369,234	2,312,706	2,326,824	2,547,119	2,617,652
Water Meter Operations	583,148	618,447	693,244	735,459	862,224
Water Production	4,444,073	4,456,660	6,558,643	8,248,300	7,007,060
Water Quality	897,282	884,098	924,067	1,022,820	1,004,644
Water Resources	1,449,875	1,855,812	1,875,764	2,083,073	2,008,662
Water Capital Projects	5,327,570	6,350,289	7,682,085	9,979,843	7,804,125
Total Expenditures	\$27,263,798	\$28,350,512	\$33,278,311	\$35,080,963	\$31,149,756
Other Financing Uses					
Debt & Other Uses	3,697,276	3,591,859	3,679,708	3,297,042	3,395,145
Transfers Out	0	5,537	0	197,428	183,499
Total Other Financing Uses	\$3,697,276	\$3,597,396	\$3,679,708	\$3,494,470	\$3,578,644
Total Expenditures & Other Financing Uses	\$30,961,075	\$31,947,908	\$36,958,020	\$38,575,433	\$34,728,400
Adjustments to GAAP					
Depreciation	0	0		5,339,371	5,430,556
Capital Expenses	(5,880,343)	(6,950,024)	(8,667,972)	(12,702,598)	(9,648,582)
Bond Principal	(2,661,260)	(2,754,880)	(2,854,199)	(2,569,224)	(2,759,035)
Proceeds from Advances	0	0	116,017	136,330	116,516
¹ Unamortized bond issuance costs	0	0	103,106		
Net Adjustments to GAAP	(\$8,541,603)	(\$9,704,904)	(\$11,406,154)	(\$9,796,121)	(\$6,860,545)
Net Change in Fund Balance	\$4,956,222	\$7,066,428	\$7,607,915	\$869,755	\$2,162,628
Ending Fund Balance	\$245,658,579	\$252,725,007	\$260,332,922	\$261,202,678	\$263,365,306
Working Capital Reserve					
Principal and Interest	292,490	292,219	260,042	229,920	239,258
Operations	1,389,120	1,474,299	1,455,165	1,378,478	1,434,640
Art in Public Places	892,046	902,646	949,597	0	0
Water Rights	23,491,701	23,634,465	23,686,945	23,442,025	23,223,065
Capital Reserve	42,849,320	39,587,150	40,704,959	26,306,795	18,908,233
Total Reserves	\$68,914,677	\$65,890,779	\$67,056,708	\$51,357,218	\$43,805,196

¹ A change in GASB rules required the adjustment of the 2011 final fund balance.

WASTEWATER FUND - 503

COMPARATIVE BUDGET STATEMENT

	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	AMENDED BUDGET 2013	ADOPTED BUDGET 2014
Beginning Fund Balance	\$126,499,546	\$132,864,692	\$137,628,829	\$143,302,416	\$145,089,149
Revenues					
Fees-General Government	6,074	0	0	0	0
Fees-Wastewater	19,130,536	19,019,995	20,809,026	19,450,506	19,524,903
Interest Revenue	412,086	557,293	468,178	342,357	277,587
Security Lending	852	44	0	0	0
Rents	80,770	91,151	48,526	65,564	67,531
Contributions & Donations	2,441,543	639,193	2,119,535	1,115,161	571,367
Sale of Property	32,941	15,598	19,026	0	0
Non Operating	1,830	821	147	0	0
Other Miscellaneous	60,790	50,539	30,127	22,000	25,000
Total Revenues	\$22,167,423	\$20,374,634	\$23,494,565	\$20,995,588	\$20,466,388
Other Financing Sources					
Proceeds of Debt Issuance	4,015,402	0	0	0	0
Transfers from Funds	75,815	77,012	0	0	0
Total Other Financing Sources	\$4,091,217	\$77,012	\$0	\$0	\$0
Total Revenues & Other Financing Sources	\$26,258,640	\$20,451,646	\$23,494,565	\$20,995,588	\$20,466,388
Expenditures					
WW Minor Capital	309,640	512,977	232,986	787,444	604,000
WW Payments and Transfers	8,285,097	7,788,525	8,679,980	4,654,287	4,711,499
WW Trunk and Collection	1,508,287	1,524,335	1,527,630	1,962,094	1,949,827
WW Water Quality	1,082,511	1,081,107	1,093,829	1,208,465	1,213,607
WW Water Reclamation	4,541,880	4,686,942	4,984,030	5,552,234	5,517,273
WW Capital Projects	13,103,651	6,057,583	9,478,047	4,730,800	4,267,451
Total Expenditures	\$28,831,067	\$21,651,469	\$25,996,501	\$18,895,324	\$18,263,657
Other Financing Uses					
Debt & Other Uses	7,853,480	3,588,311	4,634,186	4,626,555	2,892,848
Transfers Out	0	0	0	10,136	29,818
Total Other Financing Uses	\$7,853,480	\$3,588,311	\$4,634,186	\$4,636,691	\$2,922,666
Total Expenditures & Other Financing Uses	\$36,684,547	\$25,239,780	\$30,630,687	\$23,532,015	\$21,186,323
Adjustments to GAAP					
Depreciation/Amortization	0	0		4,460,253	4,476,957
Capital Expenses	(13,413,279)	(6,570,560)	(9,711,033)	(5,518,244)	(4,871,451)
Bond Principal	(3,377,774)	(2,981,711)	(3,330,873)	(3,265,168)	(1,640,000)
Net Debt Proceeds	0	0			
¹ Unamortized bond issuance costs	0	0	232,197		
Net Adjustments to GAAP	(\$16,791,053)	(\$9,552,271)	(\$12,809,709)	(\$4,323,159)	(\$2,034,494)
Net Change in Fund Balance	\$6,365,146	\$4,764,137	\$5,673,588	\$1,786,732	\$1,314,559
Ending Fund Balance	\$132,864,692	\$137,628,829	\$143,302,416	\$145,089,149	\$146,403,708
Working Capital Reserve					
Principal and Interest	381,741	382,507	388,004	385,546	241,071
Bond Reserve	3,725,886	3,770,227	4,071,367	4,378,148	4,390,621
Operations	1,013,289	1,068,249	1,021,779	976,245	1,005,532
Art in Public Places	400,541	434,901	460,351	0	0
Capital	26,883,378	24,672,591	21,832,081	17,440,421	14,773,342
Total Reserves	\$32,404,835	\$30,328,475	\$27,773,582	\$23,180,360	\$20,410,566

¹ A change in GASB rules required the adjustment of the 2011 final fund balance.

2013 Amended Budget as of November 2013

Frozen Appropriations not included in this Fund Statement

STORMWATER FUND - 504

COMPARATIVE BUDGET STATEMENT

	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	AMENDED BUDGET 2013	ADOPTED BUDGET 2014
<i>Beginning Fund Balance</i>	\$78,733,337	\$84,342,524	\$89,864,763	\$96,954,319	\$102,357,144
Revenues					
Non-Bus Licenses & Permits	1,125	900	2,400	0	0
Operating Grants/Contributions	7,301	1,845	2,077	17,881	0
Capital Grants/Contributions	45,412	0	487,500	0	0
Fees-Stormwater	13,858,322	13,922,670	14,051,297	13,853,000	13,974,000
Interest Revenue	296,921	245,847	173,699	149,000	121,000
Security Lending	231	18	0	0	0
Other Earnings on Investments	0	5,732	9,827	0	0
Contributions & Donations	358,325	434,098	948,125	379,000	379,000
Sale of Property	28,259	(13,598)	8,435	(19,000)	(19,000)
Other Miscellaneous	16,026	58,053	27,855	20,000	20,000
Total Revenues	\$14,611,922	\$14,655,566	\$15,711,214	\$14,399,881	\$14,475,000
Other Financing Sources					
Other Financing Sources	0	1,218	17,765	420,000	0
Transfers from Funds	31,149	31,642	0	32,000	32,000
Total Other Financing Sources	\$31,149	\$32,860	\$17,765	\$452,000	\$32,000
Total Revenues & Other Financing Sources	\$14,643,071	\$14,688,426	\$15,728,979	\$14,851,881	\$14,507,000
Expenditures					
Stormwater Minor Capital	19,893	262,024	36,710	298,267	280,000
Stormwater Operations	2,527,915	2,821,371	2,767,712	3,173,773	3,248,685
SW Payments and Transfers	4,744,812	4,654,132	4,534,558	2,867,911	2,995,523
SW Capital Projects	3,593,302	5,827,771	2,923,561	3,848,857	3,138,501
Total Expenditures	\$10,885,922	\$13,565,297	\$10,262,541	\$10,188,808	\$9,662,709
Other Financing Uses					
Debt & Other Uses	4,173,234	3,579,137	4,241,109	4,168,042	4,162,489
Transfers Out	275,000	546,472	220,000	274,329	241,557
Total Other Financing Uses	\$4,448,234	\$4,125,609	\$4,461,109	\$4,442,371	\$4,404,046
Total Expenditures & Other Financing Uses	\$15,334,156	\$17,690,906	\$14,723,650	\$14,631,179	\$14,066,755
Adjustments to GAAP					
Depreciation	0	0		2,200,000	2,200,000
Principal Payments	(2,682,500)	(2,563,972)	(2,965,000)	(3,085,000)	(3,202,500)
Purchase of Capital Assets	(3,617,772)	(6,082,665)	(2,997,309)	(4,297,124)	(3,568,501)
¹ Unamortized bond issuance costs	0	121,918	(121,918)		
Net Adjustments to GAAP	(\$6,300,272)	(\$8,524,719)	(\$6,084,227)	(\$5,182,124)	(\$4,571,001)
Net Change in Fund Balance	\$5,609,187	\$5,522,239	\$7,089,556	\$5,402,826	\$5,011,246
<i>Ending Fund Balance</i>	\$84,342,524	\$89,864,763	\$96,954,319	\$102,357,144	\$107,368,390
Working Capital Reserve					
Operations Reserve	711,164	718,099	719,100	698,700	702,194
Art in Public Places	221,165	235,689	206,032	206,032	206,032
Capital/Capital Outlay Reserve	10,781,798	9,331,747	12,563,733	11,426,570	10,484,201
Debt Service	356,117	350,470	347,337	346,874	347,266
Total Reserves	\$12,070,244	\$10,636,005	\$13,836,202	\$12,678,176	\$11,739,693

¹ A change in GASB rules required the adjustment of the 2011 final fund balance.

2013 Amended Budget as of November 2013

Frozen Appropriations not included in this Fund Statement

EQUIPMENT FUND - 601

COMPARATIVE BUDGET STATEMENT

	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	AMENDED BUDGET 2013	ADOPTED BUDGET 2014
Beginning Fund Balance	\$5,080,164	\$4,643,870	\$4,538,361	\$4,316,712	\$4,135,298
Revenues					
Other Intergovernmental	0	0	0	0	0
Fees-General Government	7,031,300	8,189,864	8,309,008	10,138,821	10,645,457
Interest Revenue	-8,187	19,023	15,828	11,872	9,626
Security Lending	18	1	0	0	0
Rents	55,275	56,984	57,788	60,000	60,000
Sale of Property	67,843	-9,626	6,114	5,000	5,000
Other Miscellaneous	57,489	20,725	7,786	31,800	1,000
Total Revenues	\$7,203,739	\$8,276,972	\$8,396,524	\$10,247,493	\$10,721,083
Other Financing Sources					
Proceeds of Debt Issuance	0	1,061,831	684,000	1,404,485	0
Other Financing Sources	0	34,229	77,960	65,000	65,000
Transfers from Funds	0	302,108	336,807	424,426	683,852
Total Other Financing Sources	\$0	\$1,398,168	\$1,098,767	\$1,893,911	\$748,852
Total Revenues & Other Financing Sources	\$7,203,739	\$9,675,140	\$9,495,291	\$12,141,404	\$11,469,935
Expenditures					
Personnel Services	2,462,551	2,472,144	2,638,762	2,705,267	2,769,097
Purchased Prof & Tech Services	28,441	47,208	81,040	93,298	94,648
Purchased Property Services	988,859	1,178,107	1,222,532	1,583,535	1,505,843
Other Purchased Services	56,618	60,265	68,639	70,532	73,037
Supplies	3,360,703	4,156,963	4,051,687	5,428,889	5,826,271
Capital Outlay	141,244	478,626	1,308,682	2,190,168	347,521
Other	716,893	709,341	751,078	247,272	248,366
Total Expenditures	\$7,755,309	\$9,102,652	\$10,122,420	\$12,318,961	\$10,864,783
Other Financing Uses					
Debt & Other Uses	230,715	237,483	361,892	448,226	605,152
Total Other Financing Uses	\$230,715	\$237,483	\$361,892	\$448,226	\$605,152
Total Expenditures & Other Financing Uses	\$7,986,024	\$9,340,135	\$10,484,312	\$12,767,187	\$11,469,935
Adjustments to GAAP					
Capital Expenses	(130,146)	(405,534)	(1,116,756)	(2,190,168)	(347,521)
Principal Payments	(215,845)	(215,784)	(334,616)	(409,764)	(551,519)
Net Debt Proceeds	0	1,061,831	684,000	1,404,485	0
Depreciation	0	0	0	751,078	751,078
Net Adjustment to GAAP	(\$345,991)	\$440,513	(\$767,372)	(\$444,369)	(\$147,962)
Net Change in Fund Balance	\$(436,294)	\$(105,508)	\$(221,650)	\$(181,414)	\$147,962
Ending Fund Balance	\$4,643,870	\$4,538,361	\$4,316,712	\$4,135,298	\$4,283,260
Reserves					
Net Assets Invested in Capital	3,309,591	2,136,047	2,152,341	3,591,431	3,187,874
Operations Reserve	183,102	191,811	206,358	217,296	554,104
Equipment Replacement	0	941,969	508,824	222,105	370,802
Fiscal Agent	0	658,278	93,578	0	0
Unassigned Fund Balance	1,151,177	610,256	1,355,611	104,466	170,480
Total Reserves	\$4,643,870	\$4,538,361	\$4,316,712	\$4,135,298	\$4,283,260

2013 Amended Budget as of November 2013

Frozen Appropriations not included in this Fund Statement

SELF INSURANCE FUND - 602

COMPARATIVE BUDGET STATEMENT

	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	AMENDED BUDGET 2013	ADOPTED BUDGET 2014
<i>Beginning Fund Balance</i>	\$2,351,088	\$2,993,466	\$2,549,606	\$3,453,683	\$2,845,124
Revenues					
Fees-General Government	2,217,973	2,833,109	3,045,466	2,647,538	3,147,538
Interest Revenue	84,872	71,739	49,470	42,631	34,565
Security Lending	121	6	0	0	0
Other Miscellaneous	7,934	7,238	9,989	0	-500,000
Total Revenues	\$2,310,900	\$2,912,092	\$3,104,926	\$2,690,169	\$2,682,103
Other Financing Sources					
Total Other Financing Sources	\$0	\$0	\$0	\$0	\$0
Total Revenues & Other Financing Sources	\$2,310,900	\$2,912,092	\$3,104,926	\$2,690,169	\$2,682,103
Expenditures					
Salaries & Wages	359,918	323,078	300,038	271,583	276,957
Benefits	121,798	98,846	92,094	83,238	86,771
Other Personnel Costs	1,317	1,256	2,131	0	0
Professional & Technical	73,612	40,215	75,294	281,568	239,250
Other Prof & Tech Services	18,192	19,487	20,827	20,000	20,000
Cleaning Services	1,035	1,905	1,985	2,000	2,000
Repair & Maintenance Services	2,566	311	203	0	0
Rental Services	0	0	1,406	332	356
Insurance	987,783	2,742,719	1,575,850	2,168,486	2,157,815
Communication Services	4,386	4,296	9,693	5,616	5,616
Internal Admin Services	3,036	1,986	2,049	676	697
Employee Travel	2,163	3,883	1,829	7,600	8,600
Other Purchased Services	6,998	7,543	10,588	27,675	27,675
Utility Supplies	0	7	0	0	0
Office & Related Supplies	71	2,255	282	2,000	2,000
Health & Safety Supplies	31,511	41,266	37,081	186,000	186,000
Other Supplies	54,136	66,898	69,496	66,000	66,000
Total Expenditures	\$1,668,522	\$3,355,951	\$2,200,849	\$3,122,775	\$3,079,737
Other Financing Uses					
Transfers to Funds	0	0	0	175,953	179,100
Total Other Financing Uses	\$0	\$0	\$0	\$175,953	\$179,100
Total Expenditures & Other Financing Uses	\$1,668,522	\$3,355,951	\$2,200,849	\$3,298,728	\$3,258,837
Net Change in Fund Balance	\$642,378	\$(443,859)	\$904,076	\$(608,559)	\$(576,734)
<i>Ending Fund Balance</i>	\$2,993,466	\$2,549,606	\$3,453,683	\$2,845,124	\$2,268,390

DATA & COMMUNICATIONS FUND - 603

COMPARATIVE BUDGET STATEMENT

	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	AMENDED BUDGET 2013	ADOPTED BUDGET 2014
Beginning Fund Balance	\$3,683,337	\$3,633,068	\$3,120,452	\$2,320,341	\$1,877,251
Revenues					
Fees-General Government	1,612,218	2,081,452	2,084,662	1,589,470	1,593,087
Other Charges for Service	792	994	957	0	0
Interest Revenue	50,686	50,728	35,202	32,601	26,433
Security Lending	70	4	0	0	0
Sale of Property	-50,041	0	0	0	0
Total Revenues	\$1,613,725	\$2,133,179	\$2,121,456	\$1,622,071	\$1,619,520
Other Financing Sources					
Proceeds of Debt Issuance	0	703,254	413,585	383,654	0
Transfers from Funds	5,618,130	5,393,836	5,901,399	6,179,280	5,901,502
Total Other Financing Sources	\$5,618,130	\$6,097,090	\$6,314,984	\$6,562,934	\$5,901,502
Total Revenues & Other Financing Sources	\$7,231,855	\$8,230,269	\$8,436,440	\$8,185,005	\$7,521,022
Expenditures					
Salaries & Wages	2,803,917	2,617,045	2,990,715	3,172,778	3,365,978
Benefits	809,956	674,469	762,449	861,496	920,129
Other Personnel Costs	646	813	748	0	-1,959
Professional & Technical	530,703	382,812	447,660	1,446,482	323,359
Other Prof & Tech Services	2,537	55,532	12,043	39,161	39,944
Cleaning Services	1,331	1,389	410	0	0
Repair & Maintenance Services	806,587	1,092,833	1,064,513	1,437,926	1,527,967
Rental Services	0	0	0	1,948	1,987
Communication Services	355,664	353,288	374,575	405,752	412,733
Internal Admin Services	20,719	3,986	4,149	2,220	2,285
Employee Travel	129,358	65,970	78,667	106,005	84,618
Other Purchased Services	9,190	7,438	17,623	15,676	15,990
Vehicle & Equipment Supplies	481	638	1,002	675	689
Office & Related Supplies	1,057,751	1,207,245	2,275,629	696,480	371,946
Health & Safety Supplies	82	32	0	0	0
Other Supplies	15,267	14,145	23,955	6,064	6,185
Infrastructure	28,263	0	0	0	0
Vehicles & Equipment	435,779	1,247,253	607,502	826,609	234,355
Bad Debt	0	0	1,142	0	0
Total Expenditures	\$7,008,231	\$7,724,886	\$8,662,782	\$9,019,271	\$7,306,206
Other Financing Uses					
Debt Service	0	6,747	157,332	244,032	311,816
Transfers to Funds	443,000	450,000	0	0	0
Total Other Financing Uses	\$443,000	\$456,747	\$157,332	\$244,032	\$311,816
Total Expenditures & Other Financing Uses	\$7,451,231	\$8,181,633	\$8,820,114	\$9,263,303	\$7,618,022
Capital Expenses	464,043	452,004	332,768	826,609	234,355
Principal Payments	0	-703,254	-413,585	-191,401	-238,123
Net Debt Proceeds	0	0	0	0	0
Depreciation	-294,936	-310,002	-335,619	0	0
Net Adjustments to GAAP	169,107	-561,252	-416,436	635,208	-3,768
Net Change in Fund Balance	\$(50,269)	\$(512,616)	\$(800,111)	\$(443,090)	\$(100,768)
Ending Fund Balance	\$3,633,068	\$3,120,452	\$2,320,341	\$1,877,251	\$1,776,483

BENEFITS FUND - 604

COMPARATIVE BUDGET STATEMENT

	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	AMENDED BUDGET 2013	ADOPTED BUDGET 2014
<i>Beginning Fund Balance</i>	\$9,960,331	\$11,000,199	\$11,949,091	\$12,586,432	\$10,598,290
Revenues					
Charges for Service	20,278,689	19,602,640	20,571,295	19,011,600	20,184,700
Earnings on Investments	168,188	204,716	143,216	123,070	99,786
Miscellaneous	40,000	40,334	40,000	44,000	44,000
Total Revenues	\$20,486,877	\$19,847,690	\$20,754,511	\$19,178,670	\$20,328,486
Total Revenues & Other Financing Sources	\$20,486,877	\$19,847,690	\$20,754,511	\$19,178,670	\$20,328,486
Expenditures					
Personnel Services	600,637	571,972	590,685	675,743	690,723
Purchased Prof & Tech Services	285,436	284,411	289,813	301,896	288,500
Purchased Property Services	1,264	6,905	9,534	12,279	7,510
Other Purchased Services	18,548,711	18,021,631	19,207,610	20,155,845	20,898,170
Supplies & Other	10,961	13,879	19,528	21,050	21,050
Total Expenditures	\$19,447,009	\$18,898,797	\$20,117,170	\$21,166,812	\$21,905,953
Other Financing Uses					
Total Other Financing Uses	\$0	\$0	\$0	\$0	\$0
Total Expenditures & Other Financing Uses	\$19,447,009	\$18,898,797	\$20,117,170	\$21,166,812	\$21,905,953
Net Change in Fund Balance	\$1,039,868	\$948,892	\$637,341	\$(1,988,142)	\$(1,577,467)
<i>Ending Fund Balance</i>	\$11,000,199	\$11,949,091	\$12,586,432	\$10,598,290	\$9,020,823
Reserves					
Operations Reserve	434,042	458,989	418,473	438,119	1,117,204
Reserved for Medical and Dental Claims	10,566,157	11,490,102	12,167,959	10,160,171	7,903,619
Total Reserves	\$11,000,199	\$11,949,091	\$12,586,432	\$10,598,290	\$9,020,823

2013 Amended Budget as of November 2013

Frozen Appropriations not included in this Fund Statement

UTILITY CS&A FUND - 605

COMPARATIVE BUDGET STATEMENT

	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	AMENDED BUDGET 2013	ADOPTED BUDGET 2014
Beginning Fund Balance	\$4,142,192	\$4,644,286	\$4,382,594	\$3,475,746	\$2,285,461
Revenues					
Fees-General Government	13,238,745	11,530,570	11,001,937	13,105,888	13,532,545
Interest Revenue	65,367	74,509	48,952	45,285	38,799
Security Lending	84	5	0	0	0
Sale of Property	(43,056)	0	0	0	0
Non Operating	955,671	995,351	1,063,855	960,800	960,800
Other Miscellaneous	54,090	22,326	13,216	22,000	22,000
Total Revenues	\$14,270,900	\$12,622,762	\$12,127,959	\$14,133,973	\$14,554,144
Other Financing Sources					
Transfers from Funds	125,119	127,096	0	175,953	179,100
Total Other Financing Sources	\$125,119	\$127,096	\$0	\$175,953	\$179,100
Total Revenues & Other Financing Sources	\$14,396,019	\$12,749,858	\$12,127,959	\$14,309,926	\$14,733,244
Expenditures					
Salaries & Wages	5,298,757	5,079,090	5,422,936	6,088,525	6,029,953
Benefits	1,827,965	1,494,541	1,575,622	1,821,821	1,877,479
Other Personnel Costs	13,838	43,034	53,961	(79,816)	(73,751)
Professional & Technical	2,045,054	1,421,122	829,860	1,426,624	1,268,350
Other Prof & Tech Services	93,165	194,085	75,187	176,700	146,720
Utility Services	217,994	203,181	195,635	244,960	250,595
Cleaning Services	113,930	105,353	110,861	108,490	111,210
Repair & Maintenance Services	622,277	690,355	666,837	1,106,403	951,515
Rental Services	204,138	215,986	225,420	236,858	235,950
Other Property Services	0	0	109	0	0
Communication Services	345,393	370,393	378,001	406,050	418,758
Internal Admin Services	156,206	100,313	103,266	119,387	122,822
Employee Travel	57,957	50,425	41,006	132,445	133,295
Other Purchased Services	477,205	531,381	562,886	533,099	511,453
Vehicle & Equipment Supplies	82,768	75,551	98,259	97,386	75,973
Land & Building Maint Supplies	28,242	27,477	21,792	24,230	24,570
Utility Supplies	3,346	2,261	4,796	2,100	2,140
Office & Related Supplies	196,705	194,086	207,794	421,475	213,752
Health & Safety Supplies	21,673	25,008	40,876	33,400	33,190
Other Supplies	113,985	95,994	102,914	174,285	169,470
Buildings	25,897	34,790	11,943	25,000	25,000
Vehicles & Equipment	153,936	356,792	174,693	224,089	937,500
Other Capital Outlay	0	0	0	100,000	0
Depreciation	380,649	383,915	404,968	0	0
Rebates & Incentives	0	855	0	850	850
Other	148	154	0	182,200	200,000
Total Expenditures	\$12,481,229	\$11,696,141	\$11,309,621	\$13,606,561	\$13,666,794
Other Financing Uses					
Transfers to Funds	1,571,787	1,609,060	1,725,186	1,814,649	1,706,742
Total Other Financing Uses	\$1,571,787	\$1,609,060	\$1,725,186	\$1,814,649	\$1,706,742
Total Expenditures & Other Financing Uses	\$14,053,015	\$13,305,201	\$13,034,807	\$15,421,210	\$15,373,536
Adjustments to GAAP					
Plus Estimated Depreciation	0	0	0	410,000	415,000
Less Purchase of Capital Assets	(159,090)	(293,651)	0	(331,000)	(1,051,000)
Net Adjustment to GAAP	(\$159,090)	(\$293,651)	\$0	\$79,000	(\$636,000)
Net Change in Fund Balance	\$502,094	\$(261,692)	\$(906,848)	\$(1,190,284)	\$(4,292)
Ending Fund Balance	\$4,644,286	\$4,382,594	\$3,475,746	\$2,285,461	\$2,281,169
Total Working Capital Reserves	\$3,458,433	\$3,287,005	\$2,785,125	\$1,673,841	\$1,033,549

EMPLOYEES' RETIREMENT FUND - 700

COMPARATIVE BUDGET STATEMENT

	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	AMENDED BUDGET 2013	ADOPTED BUDGET 2014
<i>Beginning Fund Balance</i>	\$37,302,262	\$39,355,910	\$37,015,380	\$39,489,065	\$38,368,382
Revenues					
Fees-General Government	2,100,467	1,345,466	1,241,929	2,010,000	1,920,000
Interest Revenue	3,755,708	(1,194,726)	4,225,943	102,000	83,000
Earnings on Equities	307,829	0	0	0	0
Total Revenues	\$6,164,003	\$150,740	\$5,467,872	\$2,112,000	\$2,003,000
Other Financing Sources					
Total Other Financing Sources	\$0	\$0	\$0	\$0	\$0
Total Revenues & Other Financing Sources	\$6,164,003	\$150,740	\$5,467,872	\$2,112,000	\$2,003,000
Expenditures					
Professional & Technical	35,208	24,052	23,801	32,233	27,500
Other Purchased Services	200	0	0	0	0
Office & Related Supplies	0	0	0	200	200
Other Supplies	0	0	0	250	250
Other	4,074,948	2,467,218	2,970,386	3,200,000	3,500,000
Total Expenditures	\$4,110,356	\$2,491,269	\$2,994,187	\$3,232,683	\$3,527,950
Total Expenditures & Other Financing Uses	\$4,110,356	\$2,491,269	\$2,994,187	\$3,232,683	\$3,527,950
Net Change in Fund Balance	\$2,053,648	\$(2,340,530)	\$2,473,685	\$(1,120,683)	\$(1,524,950)
<i>Ending Fund Balance</i>	\$39,355,910	\$37,015,380	\$39,489,065	\$38,368,382	\$36,843,432

2013 Amended Budget as of November 2013

Frozen Appropriations not included in this Fund Statement

URA O&M FUND - 800

COMPARATIVE BUDGET STATEMENT

	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	AMENDE D BUDGET	ADOPTED BUDGET 2014
<i>Beginning Fund Balance</i>	-\$1,588,284	-\$8,855,912	-\$7,553,384	-\$10,366,007	-\$10,245,564
Revenues					
Property Taxes	492,625	524,486	918,817	1,176,789	1,198,915
Interest Revenue	54,013	146,154	109,283	93,766	90,590
Total Revenues	\$546,639	\$670,640	\$1,028,100	\$1,270,555	\$1,289,505
Other Financing Sources					
Transfers from Funds	0	3,519,363	0	0	0
Total Other Financing Sources	\$0	\$3,519,363	\$0	\$0	\$0
Total Revenues & Other Financing Sources	\$546,639	\$4,190,003	\$1,028,100	\$1,270,555	\$1,289,505
Expenditures					
URA Operations & Maintenance	193,600	185,636	168,956	276,057	263,312
2006 N College Commitments	4,839,840	3,624,138	326,472	0	0
Total Expenditures	\$5,033,440	\$3,809,775	\$495,428	\$276,057	\$263,312
Other Financing Uses					
Debt & Other Uses	235,623	308,305	645,295	804,056	1,610,655
Transfers Out	2,545,204	-1,230,605	2,700,000	70,000	0
Total Other Financing Uses	\$2,780,827	-\$922,300	\$3,345,295	\$874,056	\$1,610,655
Total Expenditures & Other Financing Uses	\$7,814,267	\$2,887,475	\$3,840,723	\$1,150,113	\$1,873,967
Net Change in Fund Balance	\$(7,267,628)	\$1,302,529	\$(2,812,623)	\$120,443	\$(584,462)
<i>Ending Fund Balance</i>	-\$8,855,912	-\$7,553,384	-\$10,366,007	-\$10,245,564	-\$10,830,026

2013 Amended Budget as of November 2013

Frozen Appropriations not included in this Fund Statement