

2018 BUDGET BOOK



2018 City of Glenwood Springs Budget

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November 2, 2018

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LETTER OF TRANSMITTAL

LETTER OF BUDGET TRANSMITTAL

To: Division of Local Government
1313 Sherman Street, Room 521
Denver, CO 80203

Date: December 31, 2017

Attached is the 2018 budget for the City of Glenwood Springs, Colorado, submitted pursuant to Section 29-1-113, C.R.S. The budget was adopted on November 2, 2017 by the City Council of the City of Glenwood Springs. If there are any questions about the budget, please contact Steve Boyd, Finance Director at (970) 384-6422, by email at steve.boyd@cogs.us or by mail at 101 W. 8th Street, Glenwood Springs, CO 81601.

The mill levy certified to the County Commissioners is ____ mills for all general operating purposes, subject to statutory and/or TABOR limitations. Based on an assessed valuation of \$_____, the total gross property tax revenue is \$_____. A copy of the resolution setting the mill levy is included in the Appendix.

I hereby certify that the enclosed budget is a true and accurate copy of the budget and certification of tax revenues to the Board of County Commissioners.

Steve Boyd, Finance Director

CITY MANAGER LETTER

December 7, 2018

Dear Council,

The City of Glenwood Springs staff is pleased to present this budget to City Council at the October 5, 2017 regular session. A few important features of the 2018 budget include:

- Forecasted revenues of \$62.9 million;
- Operating expenditures of \$54.2 million;
- A balanced General Fund with available reserves equal to 26.3% (\$4.2 million) of anticipated expenditures at the end of 2018;
- Elimination of \$4.1 million in existing debt;
- Unrestricted reserves of \$78.1 million at the end of 2018; 105% of the City's total net appropriations; and
- Capital expenditures of \$15.9 million



Figure 1 – Overhead of Grand Avenue Bridge

While it is recognized that the City may choose to issue a bond in 2018 to finance some infrastructure and improvement projects, this budget does not include any proceeds from a new bond issue or the related debt service.



Figure 2 - Grand Avenue Bridge View from the North

Grand Avenue Bridge (GAB) Project

The year 2017 was defined in Glenwood Springs by the replacement of the Grand Avenue Bridge. The City allocated tremendous personnel and financial resources to planning for and executing the project. Various costs to the City were incurred throughout the year including the following:

Staff Opportunity Cost

It is impossible to pinpoint the opportunity cost of city staff. However, the City's goal to eliminate 35% of



Figure 3 - Grand Avenue Pedestrian Bridge

traffic during the bridge closure was directly supported by the Police and Fire Departments, City Manager's office, Human Resources, Public Works, Transportation and Engineering, and Community Development. Staff led more than 150 community meetings, engineered more than 10 infrastructure projects to add needed capacity to move people, directed traffic, responded to increased demand for emergency services, changed the operating hours of City Hall and absorbed countless other tasks during the year.

Revenue challenges

Local businesses have suffered slumping sales throughout this project. The closure of roads and elimination of parking predictably led to fewer patrons in downtown and other shopping districts which negatively impacted the City's sales tax revenue. Estimates from our finance department have revenues decreasing by roughly \$800,000 directly as a result of the GAB project in 2017. While the new bridge is expected to open before the end of 2017 there will still be many projects that will carry over into 2018 in support of the changed infrastructure.

Construction Costs

The City made the last of three cash contributions of \$1,000,000 each to the construction contract. In addition, more than \$4,000,000 was spent throughout the year to improve bicycle trails, replace sidewalks, improve surface detour routes, construct roundabouts and other projects to mitigate congestion.

Transportation

Approximately \$350,000 was spent to provide additional bus routes, extend hours of operation and subsidize ride prices throughout this time. The Police and Fire Departments acquired e-bikes for more effective response times. The City negotiated temporary leases for the use of several parking lots to support ride-sharing activities, operated a City van for employees to carpool and offered wellness credits for employees who walked or biked to work.

New Council Members

The City was pleased to welcome three new City Councilors to replace outgoing members who had reached term limits. We are looking forward to working with Shelley Kaup, Jonathan Godes and Rick Voorhees over the next several years and extend our appreciation for our outgoing members; Stephen Bershenyi, Matt Steckler and Leo McKinney.

Marijuana Tax Fund

In 2017 Glenwood joined many of our peer cities and towns in implementing sales and excise taxes on recreational marijuana. We expect the Marijuana Tax fund to contribute approximately \$400,000 to support the regulation of the marijuana industry, provide public information and youth education, add an additional police officer and support certain infrastructure improvements.

Department Head Turnover

We were able to fill key leadership positions in 2017 in Community Development, Parks and Recreation, Finance, and Information Technology. Fiscal year 2017 saw Jennifer Ooton get promoted to Director of Community Development and Assistant City Manager, Brian Smith was named Parks and Recreation Director, Steve Boyd became the Finance Director and Eric Arnette was promoted to IT Director. In July of 2017 HR Director Susan Kurk left the City to become the new Director of Human Resources in Fort Morgan, Colorado and Beth Stewardson was promoted to HR Manager to lead the department.

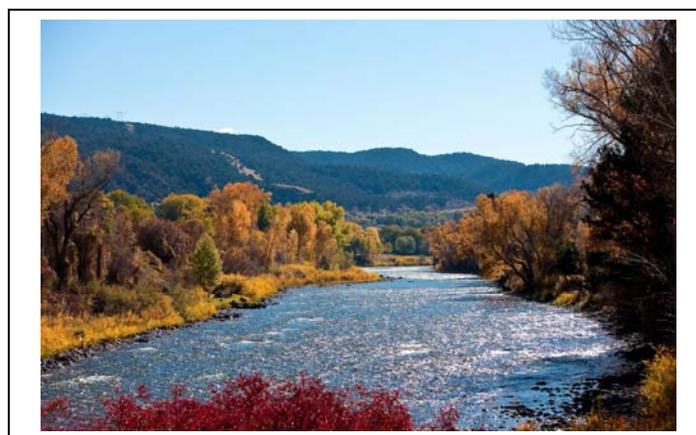


Figure 4 - Roaring Fork River in the Fall

Short-term Organizational Factors

Salary and Benefit Guidelines

The City established new pay grades that will be applicable in 2018 and have an impact on the budget.

Resources were dedicated to ensuring all employees are paid within their range and beginning January 1, 2018 we will make internal equity adjustments for some of the employees that have been here for a long time based on the recommendation of our consultant, Employer's Council (EC). Employee benefits level will remain essentially the same as last year, though additional resources are needed as the cost of benefits continues to rise. The full increase of 8.5% in the cost of benefits is being absorbed by the City in 2018 and no additional cost will be passed on to employees. All employees will realize a 2.0% cost-of-living increase in 2018, slightly lower than the 3.0% in the 2017 budget.

Tax Levels

This budget projects increases in both sales tax and property tax revenues as a result of growing economic activity. Additionally, the creation of a Marijuana Tax Fund will provide financial resources that are factored into this budget.

Staff Fatigue

The GAB project has required substantial additional time and effort on the part of many City employees and their departments. It's been an unusually busy and stressful time for much of our staff. The added duties will not have disappeared by the beginning of 2018 but are expected to ease throughout the year.

Inefficient Workflows

The City continues to process many administrative functions manually which results in difficulty communicating between departments/functions and staff ultimately getting less done. A major change that is taking place this year is the beginning of the implementation phase of our new enterprise resource system (ERP). Tyler Technologies' Munis product is replacing the ADG solution that was installed 30 years ago. As the City has not systematically upgraded our software infrastructure, making a change into modern technology is expected to be very challenging. A good part of 2018 will be spent with our IT, Finance and other departments designing work flows, pulling existing information from the current system to the new, and running parallel programs as the transition is designed and rolled out. These teams have done research and prepared to make this process as easy as possible, but many staff members are going to see a heavier workload as we endeavor to maintain current services while simultaneously building and testing a new City-wide information resource. The \$760,000 ERP project is budgeted for 2018 in the Capital Projects Fund to address this issue.

Key Initiatives in 2018

Aside from infrastructure and improvement projects described in this budget the City expects to address several other priorities during 2018:

Capital Improvement Plan

Staff and Council will work together in 2018 to create a Capital Improvement Plan (CIP) that will more specifically forecast needs and priorities coming up in the next five years. While spending forecasts have been developed in the annual budget for several funds, the City has not had a more comprehensive long-term plan that sets the course for major upcoming financial commitments. The Financial Advisory Board (FAB) will contribute to the plan's design and the Administration Department in the General Fund includes \$10,000 for a professional facilitator to help stakeholders come to agreement on the plan and its contents.

Debt Offering

The City has engaged a Municipal Advisor, Northslope Advisors LLC and is developing options to raise between \$10 million and \$20 million in acquisition and improvement bond financing. A bond originally issued in 2001 and advanced refunded in 2010 is scheduled to mature this year in October freeing up A&I Fund resources that were historically allocated to debt service. Any indebtedness raised in 2018 will need to be spent within three years, so it will focus on shovel-ready projects and other initiatives that move fairly quickly. The decision whether to bond and how much will be made in the spring of 2018. Several factors will be evaluated at that time that are not known at the time this budget book was published, including:

- Ending 2017 fund balances vs. budget
- Then-current level of Sales and Use Tax revenue
- Other funding that may be obtained such as grants or cost-sharing with other public enterprises
- The financing terms available in the municipal bond markets at the time of issue
- Status of shovel-ready projects that can be completed within the three-year timeline
- Construction bid results

As you can see, it has been and continues to be a busy time for the City of Glenwood Springs with significant unknowns that complicate the planning process. Therefore, we are proposing a flexible budget that is designed to accommodate decision-making as the needed information becomes available. City staff and I are looking forward to a productive year in 2018.

Debra Figueroa, City Manager

BUDGET OVERVIEW

The 2018 fiscal year has several goals that City staff expects to accomplish, a few are highlighted here.

Remote online retailer sales tax collection

As sales by online retailers continue to grow our primary revenue source of sales and use tax is experiencing downward pressure. Online retailers that do not have a physical presence in Glenwood Springs are not required to collect, report or remit sales or use taxes. The retail lobby has aggressively opposed efforts by several states, counties and municipalities seeking to capture that revenue. Their primary objection has been that it is too difficult to determine the correct amount of tax to collect because each city has different definitions in their tax code that make certain products taxable in some but not all jurisdictions. Legislation has been introduced in the US House of Representatives to address this issue. In 2017 City Council approved a resolution directing the City Clerk to send a letter to appropriate elected officials at both the state and national level asking them to support that legislation. The letter was sent in the standard format suggested by the Governmental Finance Officers Association (GFOA). Additionally, the City's Finance Director has been appointed to serve on a task force initiated by the Colorado Municipal League that endeavors to standardize definitions in the tax code of Colorado's home-rule cities, making it easier for online retailers to comply.

Community Center

The Community Center has several structural needs to be addressed in 2018 including the ceiling, concrete floors, ice rink and boilers. Funds have been appropriated in this budget to provide the resources necessary to obtain the labor and equipment to address those problem areas. Additionally, cost savings efforts and operational improvements to address the Center's financial results are underway.



Figure 5 - Ice Rink at Community Center

Enterprise funds

Water and Wastewater

In 2018 our budget had originally included a transfer of \$620,000 from the Capital Projects Fund to the Water Enterprise Fund. That annual transfer originated with the recommendation to limit increases in wastewater rates by subsidizing the plant that was funded in 2010 with a loan agreement. JK Energy Consulting has recommended no rate increase this year. The Water and Wastewater Fund has sufficient revenues and reserves to meet its commitments and Council has determined to not make the scheduled transfer in 2018.

Electric System Utility

Our electric provider has recently redesigned their pricing structure and the City will continue to adapt to it in 2018. In 2017 the City made two adjustments in its electric utility; the elimination of the policy of providing the first 100Kw of electricity at no charge, and ending the practice of offering a discounted rate for energy usage over 45,000Kw per month. These provisions are unusual in a utility and do not support the City's objective of encouraging energy conservation. Our most recent study commissioned by JK Energy Consulting recommended a 5.3% rate increase. The fee changes described above were implemented in 2017 and will produce approximately \$950,000 of annual revenue. Rates are reviewed annually near the beginning each fiscal year. Improvements in meter technology combined with an implemented ERP system will deliver greater capability to optimize revenues by making available data that can be used to evaluate usage trends by time of day.



Figure 6 - Municipal Operations Center

Landfill

The City's landfill in South Canyon has experienced deteriorating operating results recently as less volume of contaminated soil from energy-related construction activities is being presented. That source of revenue was one of the landfill's most significant. The facility is managed on an out-sourced basis with a contractor under an agreement where the City pays a fixed fee, regardless of the volume of material submitted that expires in June of 2019. In August 2017 Council heard a presentation that included a history of operating results and outlined potential options going forward. That plan will continue to be developed throughout 2018. Reserves in the Landfill fund have diminished in the past couple of years as expenses have outpaced revenues by nearly \$1,000,000 each year.



Figure 7 - Landfill Drop

IT governance

The City in 2018 is transitioning from having the IT Department be the sole design advocate of our computing environment, to a model where a committee with representation from each function collaborates and makes strategic recommendations on our IT policy. The City will have front-end input on directional IT investments from the entire organization to ensure systems integrate successfully among departments and functions. This committee is expected to address four primary topics:

1. ERP Oversight – monthly meetings will include detailed updates from relevant departments on the progress of the implementation.
2. 2019 Budget process – the Information Technology Committee (ITC) will generate and present to management a recommendation for IT investment in the following budget year.
3. IT Master Plan – ITC is also charged with designing a 5-year master IT strategy that is inclusive of all departments and functions. This will help ensure technology investments are being made efficiently and systems can communicate effectively on an internal basis. Both the City hardware and software environments have become outdated...although the picture above is not actually our Finance Director's machine (his is older).
4. Community Broadband – The IT committee will be responsible for monitoring and providing input on the broadband initiative.



Figure 8 – Finance Director's Computer in 2017



Figure 9 - Community Broadband

Total Revenue

Beginning in 2009 Glenwood’s revenue decreased as a result of the recession from \$48.4 million to a low point of \$41.7 million in 2011. Since then the City has seen a steady increase of around 4.6% annually from all sources. Total revenue for the City in 2016, the last full year available at the time this budget document was issued was \$52.3 million; the best year the City has ever had.

The fiscal year 2017 has been impacted substantially by the Grand Avenue Bridge Project. Sales and Use Taxes are the primary source of revenue the City uses to conduct Governmental Activities. Glenwood expected to see a temporary drop in Sales and Use Tax revenue and the 2017 budget projected a 2% increase; slightly less than half the average growth rate in the past five years. Through August sales tax revenue was flat from 2016. The 2018 sales and use tax revenue forecast is based on the upward trend we’ve seen. We dampened that to 2% over the 2017 forecast because the GAB project will still have related construction projects during the first half the year.

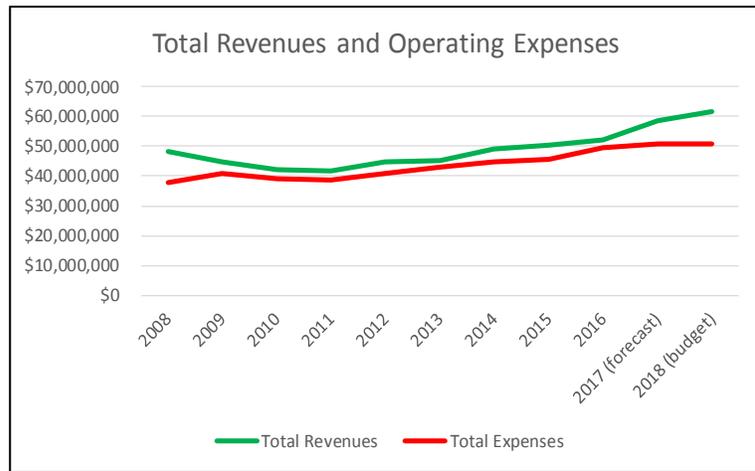


Figure 10 – Projected City Revenues and Operating Expenses in 2018

There are two significant differences from 2017 to 2018 in our revenue forecasts; 1) \$400,000 was added to the Marijuana Tax Fund that was created in July 2017, and 2) Grant funding is generally not included in revenue where it has been in the past. Rather, as grant funds are awarded to the City corresponding and matching expenditures will be appropriated.

Operating Expenditures

The City incurs most of its operating expenditures in the General Fund and proprietary funds. Operating expenditures include costs that are incurred by a department or activity that are expected to be ongoing in the normal course of business and used in the current year, although certain operating expenses are not expected to recur. However, some projects such as feasibility studies may be considered an operating expense if they are not specifically attached to a particular capital item.

Note: historical information is taken from the City’s official audited financial statements where Interfund Cost of Service is not included in revenue. An adjustment has been made in the graph above for consistency.

Capital Expenditures

Capital expenditures are purchases over \$5,000 that have a useful life of more than one year. Typically, these expenses are not expected to recur every year. Examples are property, equipment, infrastructure improvements and construction projects. Capital expenditures in governmental activities come primarily from the Capital Projects and A&I Funds. Capital expenditures in governmental and enterprise funds are needed for infrastructure projects and equipment or facilities that need to be maintained and replaced over multiple fiscal years. A full list of capital expenditure items along with their impact on the 2018 operating budget is found in the 'Process and Timeline' section of this budget book. The budget for capital expenditures is naturally constrained by necessary and ongoing operating expenses and this budget has considered. More detail on this is available in the Capital Expenditures section of this book.

General Fund

General Fund expenditures were budgeted in 2017 to be \$16.4 million and are forecasted to rise to \$17.3 million in 2018, an increase of \$5.6%, primarily from increasing wages and benefits. Much of that difference can be attributed to additional use tax and planning fees resulting from residential projects at the Meadows and Oasis Creek.

Additionally, we are forecasting revenues in the Community Center to be \$1.5 million, an 18% increase from 2017. These budget numbers include Interfund Cost of Service allocations from governmental, enterprise and capital funds. The Fund Accounting section of this budget book details the amounts of each transfer.

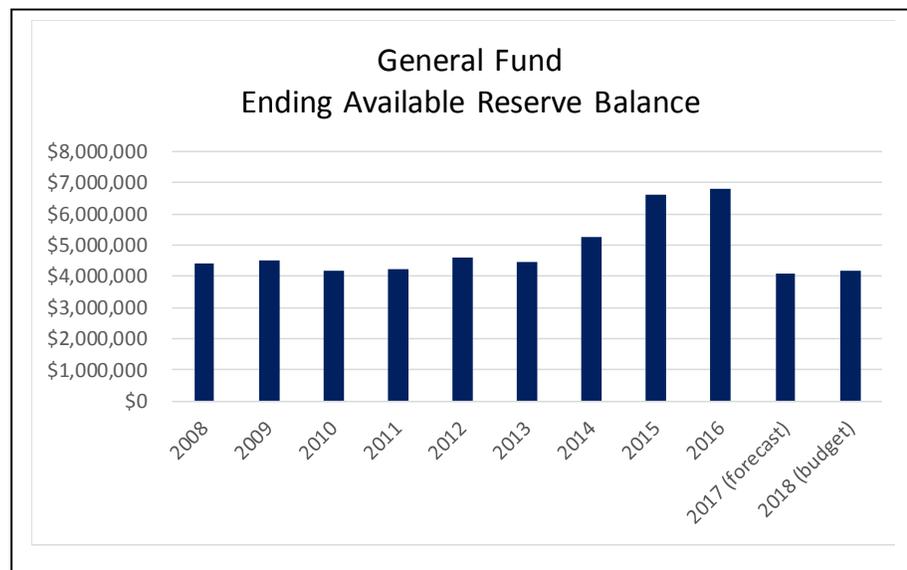


Figure 11 - Forecasted Year-end General Fund Reserve

Enterprise Funds

The City operates four enterprise funds; Water and Sewer, Electric, an Airport and the Landfill. The Water and Sewer Fund has sufficient revenue to cover its costs and the 2018 budget does not have a rate increase included. Rates in utility funds are evaluated each year, and at that time a decision to change rates may be approved by Council and implemented during 2018. The Water Fund's unreserved retained earnings is forecasted to improve by \$534,500 to \$34.9 million from an increase in impact fees and a decrease in expenses from operational improvements.

Summary of Changes in Enterprise Fund Reserves

SUMMARY OF ALL FUNDS	Remaining Available Reserves	Change in Available Reserves from 2017 Budget	Percent Change from 2017 Budget
Enterprise Funds			
Utility Enterprise Funds			
Water & Sewer System	34,905.4	534.5	(1.6%)
Electric System	28,251.5	345.4	(1.4%)
Airport Enterprise Fund	397.7	(34.0)	(8.7%)
Landfill Enterprise Fund	2,324.9	(766.1)	(35.0%)
Total Enterprise Funds	\$65,879.5	\$79.7	

Figure 12 - Enterprise Fund Reserves

The Electric Fund's revenue is expected to increase 9.3% from the 2017 budget as a result of two changes in the rate structure that were implemented in 2017:

1. Elimination of the policy of providing the first 100kW of power to each user for free, and
2. Elimination of the rate discount for usage exceeding 45,000kW that has previously been offered to several large customers of the electric utility.

The Airport Fund is relatively small and is not expected to have any significant changes other than part-time wages increasing by roughly \$4,000.

The Landfill has faced difficult financial challenges in the past few years that need to be addressed in 2018. The City is projecting a small decrease in operating costs from ongoing cost-cutting efforts. The largest portion of those costs are in a fixed-price agreement with Heartland Services to outsource operational responsibilities for \$1,985,000 per year that will expire in May 2019. Retained earnings in this fund were reduced by \$1.2 million in 2016 and are projected to decrease by \$1.0 million by the end of 2017 and \$766,000 in 2018. That would leave an ending reserve balance of \$1.4 million which staff believes is not sufficient in the long-term. The City intends to review its options in the 2018 fiscal year and present to Council a proposal for changes to reduce that decrease retained earnings.

Fleet Service Fund

The Fleet Fund is expected to realize a 4.6% increase in expenses largely from an increase in expensed depreciation. The Fleet Fund is expected to spend \$967,300 in capital improvements this year and will commit \$500,000 in resources to the A&I Fund as a loan to subsidize infrastructure and improvement projects. The fund balance in Fleet has decreased from \$6.2 million at the end of 2016 to a forecasted \$3.1 million at the end of 2018 by not making transfers into the fund by other funds for which it has procured replacement vehicles. The allocation methodology for the fund will be revisited in 2018 and the 2019 budget will present any modifications in how funds are accrued.



Figure 13 - Fleet Services

City Council

Mike Gamba, Mayor, Ward 4; term ends 4/2019

- Transportation Commission
- Volunteer Firefighter Pension Board
- Housing Commission (Alternate)
- CDOT Intermountain Transportation Planning (Alternate)
- Club 20 (Alternate)
- Roaring Fork Transportation Authority (RFTA) Board of Directors



Figure 14 - Mayor Gamba
(in a tie!)

Kathryn Trauger, Mayor Pro-tem, At Large; term ends 4/2019

- Financial Advisory Board
- Planning and Zoning Commission
- Associated Governments of Northwest Colorado
- Club 20
- Colorado Municipal League
- Glenwood Springs Rural Fire District Board
- Northwest Colorado Council of Governments Rural Resort Region (Alternate)
- Roaring Fork Transportation Authority (RFTA) Board of Directors (Alternate)



Figure 15 – Mayor Pro-tem Trauger

Steve Davis, Ward 1; term ends 4/2019

- Building and Contractors Licensing Board (Alternate)
- Building Board of Appeals
- Downtown Development Authority
- Parks and Recreation Commission
- River Commission



Figure 16 - Councilor Davis

Jonathan Godes, Ward 5; term ends 4/2021

- Airport Board
- Financial Advisory Board (Alternate)
- Historic Preservation Commission
- Parks and Recreation Commission (Alternate)
- Transportation Commission (Alternate)
- Associated Governments of Northwest Colorado (Alternate)
- Garfield Clean Energy (Alternate)
- Glenwood Springs Rural Fire District Board



Figure 17 - Councilor Godes
(before he grew a beard)

Shelley Kaup, At Large; *term ends 4/2021*

- River Commission (Alternate)
- Victims Assistance and Law Enforcement Board (VALE)
- Housing Commission
- CDOT Intermountain Transportation Planning
- Ruedi Water and Power Authority (Alternate)



Figure 18 - Councilor Kaup

Todd Leahy, Ward 3; *term ends 4/2019*

- Airport Board (Alternate)
- Building and Contractors Licensing Board
- Building Board of Appeals (Alternate)
- Downtown Development Authority (Alternate)
- Tourism Promotion Board
- Glenwood Springs Chamber Resort Association Board of Directors



Figure 19 - Councilor Leahy

Rick Voorhees, Ward 2; *end of term 4/2021*

- Historic Preservation Commission (Alternate)
- Tourism Promotion Board (Alternate)
- Victims Assistance and Law Enforcement Board (VALE) (Alternate)
- Colorado Municipal League (Alternate)
- Garfield Clean Energy
- Northwest Colorado Council of Governments Rural Resort Region
- Ruedi Water and Power Authority



Figure 20 - Councilor Voorhees

Staff Budget Officers and Financial Advisory Board Members

Budget Officer	Department
Debra Figueroa	Admin, Non-dept
Eric Arnette	Information Technology
Steve Boyd	Finance
Catherine Mythen Fletcher	Clerk
Robin Millard	Public Works, Streets, Fleet
Jennifer Ooton	Community Development
Terri Partch	Engineering
Brian Smith	Parks & Rec, Facilities, Arts
Gary Tillotson	Fire and EMS
Terry Wilson	Police

Figure 21 - City Budget Officers

FAB Member	End of Term
Steve Beckley	February 2020
Ted Edmunds	February 2018
Terri Miller	February 2018
Ksana Oglesby	February 2019
Munro Wilcox	February 2020
Charlie Willman	February 2019
Open Seat	
*Patrick Fleming, (Staff)	
**Jonathan Godes (Council)	
**Kathryn Trauger (Council)	

Figure 22 - Financial Advisory Board

Finance Department

Staff Member	Title
Steve Boyd	Finance Director
Yvette Gustad	Assistant Finance Director
Ricky Smith	Procurement
Karen Bender	Utility Billing
Chris Cox	Staff Accountant
Mary Lou Haflinger	Contracts
Elizabeth Malloy	Utility Billing
Linda Millyard	Accounts Payable
Lorre Rhule	Payroll and Sales Tax

Figure 23 - Finance Team

Note from the Finance Director
<p>Thank you to our City Manager, everyone on Council, the Financial Advisory Board and especially Department Heads for your patience and hard work.</p> <p>Also thanks to former FAB member Jim Ingraham.</p>

Figure 24 - Acknowledgements



Figure 23 - Glenwood Springs City Hall

Budget process

Glenwood Springs submits to Council a single-year budget prior to the beginning of each fiscal year, which runs from January 1st to December 31st annually. The scope of the adopted budget includes the following, all of which we believe this budget complies with;

- (a) An estimate of anticipated revenue from all sources other than the tax levy for the ensuing year.
- (b) An estimate of the General Fund cash surplus at the end of the current fiscal year, or of the deficit to be made up by appropriation.
- (c) The estimated expenditures necessary for the operation of the departments, offices, and agencies of the City.
- (d) Debt service requirements for the ensuing fiscal year.
- (e) A program of proposed capital projects for the budget year and the five (5) years thereafter, which shall contain estimates of the cost of such projects with suggested methods of financing the same.
- (f) A balance between the total estimated expenditures including any deficit to be met, and moneys set aside for public improvements and total anticipated revenue, plus any surplus. All estimates shall be in detail showing revenues by source, and expenditures by organizational units, activities, character and object.

Description of Steps and Involvement in the 2018 Budget Process

City Council

On July 17, 2017 members of City Council, the Financial Advisory Board and City staff met at the Community Center for several hours to define the strategic initiatives that staff is directed to focus on this year. A subsequent meeting was held at the Community Center on July 26, 2017 to further develop our strategic priorities and consider funding alternatives. These priorities are discussed in detail in this budget document. Additional budget meetings with Council were held on September 11th, 12th and 27th, and on October 3rd and 10th to review the proposed budget.

Department Heads

The Finance Department met with Department Heads and their team to build their operating budgets. Department Heads submitted Budget Initiative Worksheets (BIW) to describe capital requests (over \$5,000), additional or re-classified staff and items not previously included in the budget that are expected to become part of the base-building budget in future years. Those requests were reviewed by the City Manager who approved the most critical items, subject to funding availability.

Human Resources

Finance met with the Human Resources Manager, City Manager and Employers Council (formerly known as Mountain States Employers Council), a firm contracted by the City to evaluate each position's compensation range for competitiveness in the market. This team met several times beginning in May to discuss the impact

of staff compensation increases, requested additional headcount and employee benefit cost increases. Their recommendation was provided to the City Manager in October.

Financial Advisory Board

The Financial Advisory Board (FAB) meets on the 4th Wednesday of every month and beginning with the April meeting went through various components of this budget document in each session. A draft budget was presented to FAB a week prior to the September meeting. The September and October FAB meetings were dedicated to the budget. FAB presented a budget recommendation to Council that is included later in this document. This budget is in compliance with those recommendations.

Public Review and Hearing

The Council reviewed drafts of the budget in September and again in October when it was formally submitted on October 5th. A 10-day period of public review followed and a public hearing was held on October 19th. The budget was then adopted at the November 2nd regular Council meeting and appropriated during the first meeting in December. These deadlines met all applicable statutory requirements as described below.

Deadlines Defined in the City Charter

- (a) The City Manager must submit a recommended budget to Council on, or before the first regularly scheduled meeting in October.
- (b) Notice to the public that the budget document is available in the Finance Director's office for at least 10 days, followed by a public hearing.
- (c) City Council adopts the budget at, or before the first regular meeting in November.
- (d) The ordinance that legally appropriates expenditures is passed at or before the first meeting in December.
- (e) City Council computes and certifies to the Board of County Commissioners a rate of levy against property taxes as computed in the proposed budget by the end of December.

2018 Budget Calendar

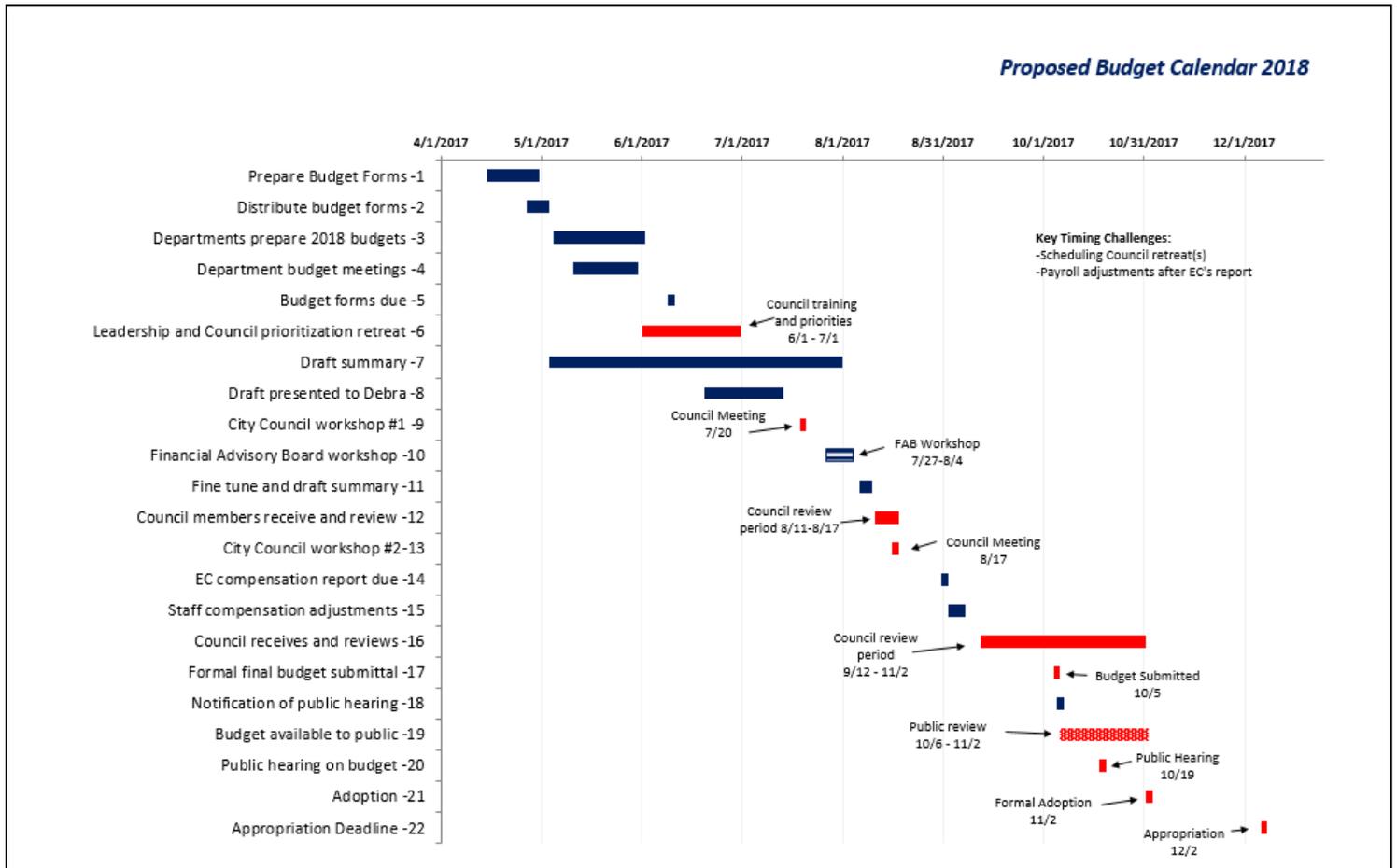


Figure 24 - Budget Calendar – Staff in Blue and City Council in Red

Planning Process

The long-term strategy of the City is set by City Council. Staff works with Council during the budget process and throughout the year to communicate citizen needs and develop solutions. The planning process is informed by boards and commissions that include representation from staff, City Council and the public, including the Financial Advisory Board, the Downtown Development Authority, the Parks and Recreation Commission, the Planning and Zoning Commission, Tourism Promotion Commission, Transportation Commission. Each of these committees has regular meetings and the Council representatives update the rest of City Council during regular Council meetings. Ultimately these committees provide recommendations to City Council for consideration of adoption. The City has \$10,000 in the 2018 Budget for facilitation assistance to develop the strategic plan if necessary.

Street and Bridge Infrastructure

City streets are in need of improvement and repair. Several major projects are anticipated to move forward in 2018 including the 27th Street Bridge, improvements to South Midland Avenue, a connection to 8th Street, South Bridge and water/sewer reconstruction on 22nd street. Improvement projects are also planned for 6th and 7th Streets. This budget has \$950,000 allocated to regular street maintenance.

Capital projects that support this goal include the 27th Street bridge, South Midland improvements, 6th and 7th Street redevelopment plans, South Bridge and the 8th Street connector to downtown.

The City has a budget line item of \$4.6 million in 2018 that will be allocated between these projects. At the time, this budget was submitted it was not possible to know precisely where these funds will be spent due to uncertainty involving variables such as grant funds secured, bonding terms and the assessed condition of our roads and bridges. These will be prioritized and funded in early 2018.

Staff Productivity and Leadership

Consistent with Employer's Council's (EC) October 2017 report several employees that were currently earning below the floor of their range were bumped to the minimum of the range. The 2018 budget also includes a 2.0% cost-of-living compensation increase to City staff and fully absorbing an 8.5% increase in the cost of benefits due to rising healthcare costs. We are also adding a needed position in IT, one in Parks and Recreation and an additional police officer. This budget also has \$760,000 to begin the implementation of a City-wide Enterprise Resource Program (ERP) that will improve staff productivity, \$116,000 to replace staff computers, \$56,320 to adopt the Windows 360 operating environment.

Capital projects that support this goal include the implementation of an enterprise resource program, City facility management, computer and software upgrades and the strategic planning process planned for 2018.

Economic Development

Recently the closure of several large retailers including Sports Authority in the Meadows, JC Penney in the West Glenwood Mall and Mountain Sports Outlet on the North end of the downtown district have left vacancies in prime retail locations that we are working to fill in 2018. New businesses are tracking to open in the Meadows and housing developments in process should help the local economy.

Community Broadband

We are continuing forward with our long-term plan to build the infrastructure to offer high speed internet access over fiber-optic lines to much of our population. We completed a comprehensive study on the feasibility of a sustainable business model for broadband operations in a new enterprise fund. The 2018 budget leaves Broadband efforts in the Electric Utility and includes a capital expenditure of \$320,000 for the engineering and feasibility of this project in the Capital Projects Fund.

Revenue Growth

Efforts to increase revenue available to carry out the City agenda in 2018 include increased sales and use tax compliance, participation in the state's sales tax standardization task force, accommodations tax collection from owners offering short term rentals, new sales and excise tax on recreational marijuana, pursuit of grants and evaluation of additional taxpayer-approved revenue sources.

Affordable housing

Three major housing complexes are underway that will provide additional residential capacity. The Oasis Creek Project will break ground in 2018, an apartment complex at the Meadows will add 120 family units, and an affordable housing complex on South Midland will add another 60 units and will be shared with School District RE-1.

Capital Projects

The 2018 budget includes capital projects that support the long-term strategy adopted by the City. The list of projects approved by Council in 2018 is provided below.

Project Name	Description	Estimated Cost and Timeline	Impact on Operating Budget	Strategic Planning Items Affected
Enterprise Resource Software (ERP) Upgrade	The software that drives accounting, payroll, accounts payable, accounts receivable, utility payment collection and community development is antiquated and no longer supported by our vendor. The City must move to a more robust solution beginning in 2018.	\$760,000 in 2018 including the operating budget impact in the next column. \$2.75 million between 2018 and 2025.	Substantial – An additional person in Information Technology will need to be added and backfilling of existing mission-critical processes will be needed temporarily as certain staff members will have much of their time dedicated to the design and implementation. <i><u>Additional operating costs in 2018: \$230,000 from an additional FTE in Information Technologies and increased software expense.</u></i>	Strategic planning process, street and Bridge Infrastructure, Community Broadband, Revenue Growth, Staff Productivity and Leadership
PC Replacement Cycle	Old personal computers strain staff productivity, and increase operational costs	\$116,000 in 2018. This is an ongoing item in the budget.	No additional cost is expected to be incurred. Rather, additional benefits will accrue through improved productivity. <i><u>Additional operating costs in 2018: none other than the normal computer replacement cycle.</u></i>	Staff productivity and leadership, revenue growth
27 th Street Bridge and Roundabout	Build a roundabout and bridge at 27th Street.	Unknown; this project will be bid with multiple alternates in 2018 and a budget will be developed at that time. 2018 funding depends on bridge condition; \$8.5 million project.	Absorption of staff time to oversee the projects design and construction. Additional professional services fees to review construction drawings and documents. Some expenditures to research and apply for grant or other funding assistance. <i><u>Additional operating costs: in 2018: \$35,000 in professional services.</u></i>	Street and bridge infrastructure, economic development, affordable housing
South Midland Road Improvements	Reconstruct South Midland Road; 100% design.	Unknown in 2018 to reach 100% design. \$12,000,000 over fiscal years 18-21.	<i><u>Additional operating costs in 2018: none.</u></i>	Street/bridge infrastructure, economic development, housing

Figure 25 - Capital Projects and Operating Budget Impact

Organizational Chart

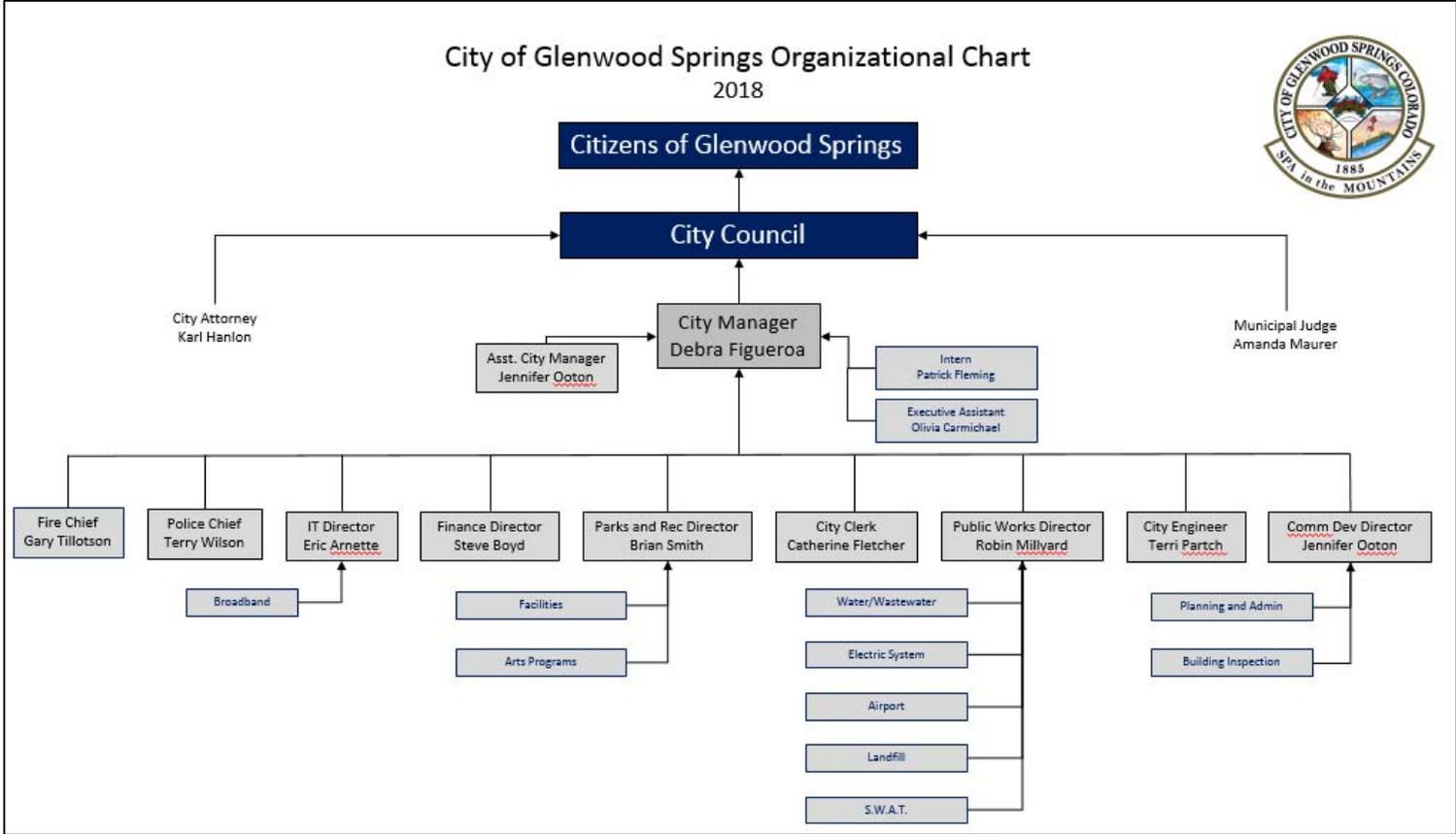


Figure 26 - City Organizational Chart

Administration, City Manager Debra Figueroa

Mission

Administration contains the City Council and City Manager functions. Through these functions the Council and City Manager seek to provide responsive and responsible governance by developing, adopting and implementing public policy consistent with community needs and in accordance with Federal and State requirements.

Services Provided

City Council Support - This includes time spent attending meetings, preparing and reviewing items for the Council packet, and responding to Council inquires.

Policy Development and Implementation - This includes communicating with departments to help develop policy alternatives for Council consideration, and coordinating implementation of policy directives from the Council.

Public Information - This includes time spent responding to and initiating communication with public groups and individuals to inform the public about City policy and solicit public input. This also includes time spent working to facilitate conflict resolution between groups in the community.

Department Oversight - This includes working with department heads to assist with specific department needs or issues crossing departmental lines. This includes reviewing and administering budgets and internal policies, procedures and practices to ensure the City is operating as efficiently and as effectively as possible.

Grant Writing – This includes the pursuit of federal and state grants. This will be accomplished through the hiring of grant writers and lobbying at the state and national level.

Intergovernmental Relations - This includes time spent with other local governments, as well as State and Federal agencies and legislators to advocate for the interests of Glenwood Springs. This includes efforts to form partnerships to resolve local and regional issues.

Governance - This includes time spent at meetings and in the community listening to citizens, developing policy and adopting City policy.

City Clerk, Director Catherine Mythen Fletcher

Mission

The City Clerk's office strives to support local governance by accurately recording and efficiently managing the records of the City Council and permanent documents of the City, processing liquor and marijuana licenses and administering programs to keep the public involved and informed.

Services Provided

In Support of City Council - Attend meetings, prepare and repository for Council packet for all departments and website. Manage legal publications. Conduct all municipal elections whether coordinated, polling place, or mail ballot.

Risk Manager - Initiate and monitor Airport, Landfill and City owned property/casualty insurance policies. Coordinate annual property audit. Monitor all City inventory. As property casualty loss control manager, this role tracks employee accidents and records safety training for all departments. Coordinate annual safety audit.

Licensing Administrator - Administrative authority to review and approve minor special events, manager registrations, modifications of premise, and liquor license renewals. Prepare and disseminate packet for meeting and process new and transfer liquor license applications. This includes Local Authority for medical marijuana and retail marijuana businesses.

Boards & Commissions - Conduct solicitation and update board member lists for all City board members. This includes coordinating communication between applicants and the City.

Records Management - Custodian of permanent official records for all departments; is the authorizing agent for records management; monitor off-site storage of all City records. Provide venue for posting all records of Laser Fiche for ease of access by all departments. Prepare, record and distribute possessory documents for cemetery. Distribute and record annexation petitions, plats, and publishing notices.

Municipal Code Maintenance - Publish and record ordinances and preserve proof of publications. Update the on-line Code.

Public Information - This includes preparation and publication of the monthly calendar as well as coordinating communication with the public for agenda items.

Finance, Director Steve Boyd

Mission

Manage fiscal responsibility of public funds in compliance with the municipal code in a professional, fair and equitable manner for the citizens of Glenwood Springs. Provide excellent customer service to the public.

Services Provided

Payroll: Process a bi-weekly payroll for all city employees including allocation of earnings for health benefits and retirement plans. Also includes leave monitoring for all full-time employees.

Utility Billing: Perform the monthly billing service for the City's Enterprise Funds including water and sewer, electric and broadband. This service includes billing for consumption and services provided through the collection of accounts billed.

Tax Administration: Consult and assist businesses with setting up and filing of vendor sales and use taxes through the City's on-line sales tax system. Monitor the collection of taxes by type and follow-up on delinquent filers. Publish monthly tax revenues.

Accounts Payable: This includes processing vendor invoices and ensuring proper authorization and account coding. This service strives to take advantage of available discounts and see that vendors are paid timely.

Accounts Receivable: This service involves follow-up to billings to make sure billed services are paid to the City on a timely basis. Delinquent accounts are handled under due process procedures and may be turned over to collection agencies for final resolution.

Records Management: This service ensures that assets are safeguarded and handled in an efficient and proper manner. This includes investments, reconciliations, report filings, budget monitoring, purchasing compliance, and debt service administration.

Purchasing: This service sees that the City utilizes its revenue sources in an efficient and cost-effective manner in the procurement of goods and services. This service also manages the disposition of surplus property for the best return possible.

ERP Design, Implementation and Management: The 2018 budget includes resources to implement an Enterprise Resource Program Solution (ERP). Finance will design the general ledger and work flows related to payroll, accounts payable, p-card reconciliation and grant accounting. Finance will have the primary ongoing responsibility of maintaining this system.

Information Technology, Director Erick Arnette

Mission

The Information Technology department provides management oversight and technical resources ensuring the continued integrity and availability of City systems and data.

Services Provided

Application Support and Maintenance – Supports over 130 applications, including a variety of databases required for day-to-day operations. Implied services include license tracking, software support, contract maintenance, end-user training and procurement.

Server Management – Manages over 60 virtual servers and 10 physical servers. Monitors availability to ensure maximum uptime and responds to all hardware and software issues. Support multiple operating systems, including Linux and Windows. Maintain and monitor backup systems and related policies ensuring recoverability of data.

Network Services – Connects 25 locations providing voice and data services. Associated duties include periodic replacement of switching and routing equipment and related asset management.

Phone System - Operate and maintain the City's VoIP based phone system. The system supports 170+ phones and provides fax capabilities to several departments. Other duties include periodic updates of the VoIP database and major software updates to the VoIP system.

Equipment Procurement and Maintenance - Primary duties include all phases of asset management for 620+ devices from procurement to recycling.

Mobile Device Management - Supports mobile devices used by Public Safety and Public Works departments.

Municipal Court, Judge Amanda Maurer

Mission

To administer justice fairly, efficiently, effectively and to provide excellent customer service.

Services Provided

Juvenile Municipal Code Violations - This includes tracking citations and conducting hearings related to Municipal Code violations as well as State laws relating to Juveniles. Juveniles are generally under age 18.

Adult Municipal Code Violations - This includes tracking citations and conducting hearings held for non-juvenile cases relating to Municipal Code violations as well as criminal cases related to vandalism, criminal trespass, disorderly conduct, assault, illegal possession of a controlled substance, illegal possession or consumption of alcohol (under the age of 21,) theft (<\$2,000), etc.

Traffic Court Violations - Hearings and criminal citations written to enforce the State's Uniform Traffic Code.

Parking Violations - We enter parking tickets into our court software (FullCourt) for tracking purposes and accept payment of parking fines. We also send out reminders, late notices and conduct hearings for individuals contesting their citation(s).

Youth Zone - This program assists the court in evaluation and sentencing recommendations for juvenile offenders. The court together with Youth Zone, work to educate juveniles through classes, counseling and useful public service in an effort to reduce recidivism.

Legal, Karp, Neu and Hanlon

Mission

The City Attorney's Office seeks to provide the highest quality and cost effective legal representation to the City of Glenwood Springs. Responsible for managing all legal issues, including other outside attorneys.

Services Provided

Litigation - Prosecute and defend all litigation involving the City. Supervise and manage outside counsel.

Legislation - Research and draft all proposed ordinances and resolutions of the City Council. Work with Council, Staff and the public on the formation of new or revised legislation affecting the City.

General Legal Counsel - Providing legal advice to Council, boards and commissions and Staff on any matter affecting the City. This includes: attending all Council meetings and other quasi-judicial boards or commission meetings and other board or commission meetings as requested or needed; reviewing and preparing City contracts and other documentation; and, analyzing emerging legal principles to determine their effects on the City.

Police, Chief Terry Wilson

Mission

To protect the personal safety and property of those that live in and visit the City of Glenwood Springs, enforce the laws of the City and State, help maintain a high standard of living in our community and provide services in a fair and professional manner.

Services Provided

Uniformed Patrol - Response to calls, traffic enforcement, assist those with various problems, enforce Municipal Ordinances and State laws.

Support Functions - Detectives for investigation of crimes, administrative support through records management and administration of clerical and command functions, receiving calls and dispatching, assisting walk-in citizens, parking enforcement, Code enforcement of non-criminal issues.

Outreach and Special Programs - School Resource Officers, Drug Enforcement Task Force, Critical Incident Response, Youth Programs, Crime Prevention and community safety through bank personnel training, driver training through Alive at 25 Program, business safety planning assistance, liquor and marijuana licensing inspections.

Community Development – Planning, Director Jennifer Ooton

Mission

The Planning Department serves the citizens by protecting Glenwood’s iconic natural environment while promoting a high quality contextually sensitive built environment. With an eye to the past, we help facilitate a vision of the future and assist in guiding the community’s transformation towards the future.

Services Provided

Planning Initiatives - The Planning Department is responsible for organizing, facilitating and implementing various long-range and current planning efforts.

Long-Range planning projects:

Completion of the 6th Street Corridor Master Plan, which began in January 2016. Projects also include redrafting Title 070-the Land Use Code. Commenced in 2016, this project is expected to be completed in the second quarter of 2017 however, work will continue throughout the remainder of 2017 as the redrafting efforts will likely require updates to the zoning map, and development of new procedural manuals and application checklists. New projects in 2017 include contracting with an archeologist and mining historian to conduct an archaeological survey of Coal Camp, a historic mining village in South Canyon and the preparation of a State Historical Fund grant application to conduct an architectural and historical survey of downtown commercial buildings.

Current Planning includes:

Land Use Development Review: This function involves reviewing and processing various types of land use applications. Planning staff’s involvement often spans multiple years from conceptual discussions through the public hearing processes to monitoring the construction and completion of projects.

Zoning Enforcement: Planning staff, in cooperation with the Police Department and Building Departments, performs enforcement action to maintain compliance with Title 070 and other applicable portions of the Municipal Code.

Public Information - Planning staff spends considerable time responding to a variety of inquiries from residents, current and prospective land owners, realtors, builders and design professionals regarding various nuances of zoning, property rights, and entitlements. Inquiries are both in-person and remotely (phone/e-mail). These inquiries often involve significant amounts of research.

Administer Various City Programs - The Community Development Department and Planning staff is responsible for administering various City programs. The Department historically has been responsible for planning, design and construction of the City’s river trail system. The Department oversees the administration and implementation of the City’s inclusionary housing program. Our staff is also responsible for the implementation of various historic preservation programs and projects including surveys of historic resources, local, state and federal landmarking as well as advising City Council on historic preservation policies. Community Development, in partnership with the Finance Department, Procurement, and the City

Clerk's office, also administers the Outdoor Seating lease program that was created in 2014 and allows downtown restaurants to use portions of the public right-of-way for dining.

Staff City Commissions - The Community Development Department staffs a variety of City Council appointed commissions. Work includes research, organization, meeting minutes, agenda development, work products and special projects/events dictated by the various commissions. The Department is responsible for staffing the River Commission, the Historic Preservation Commission, the Planning and Zoning Commission, the ad-hoc 6th Street Steering Committee, and the ad-hoc Development Code Project Advisory Group.

Community Development – Building, Director Jennifer Ooton

Mission

To ensure that buildings in Glenwood Springs are constructed to applicable Building Code standards while maintaining property values and the public's health, safety and welfare.

Services Provided

Plan Review - The Building Department is responsible for reviewing all residential, commercial and industrial construction plans and specifications to determine compliance with various building, zoning and fire regulations.

Building Permitting - The Building Department issues building permits and maintains an electronic and paper database of building permit records. This function also includes calculation and collection of applicable fees associated with the permitting process. Department staff is responsible for reporting all permit activity on a monthly and annual basis.

Building/Zoning Inspection - Building staff is responsible for conducting regular and on-going inspections during the construction process to ensure compliance with building permit and code requirements. As needed, Staff also works with Planning staff and the Police Department regarding land use and building code enforcement issues.

Public information - Building Department staff regularly responds to inquiries from contractors and the general public regarding technical interpretations of building code requirements.

Contractor Licensing & Testing - Building Department staff issues trade-specific licenses to individuals and contracting companies who perform work within the city of Glenwood Springs. By appointment, staff also administers the Board of Examiners Standardized Testing (BEST) test for area contractors. The BEST card is evidence that contractors have passed a written exam on the code that applies to their area of expertise. This card is recognized and accepted throughout the Roaring Fork Valley.

Staff Commissions - The Building Department staffs the Building Board of Appeals whose responsibility is to assist in code development and amendments, as well as to address appeals and code interpretations.

Engineering, Director Terri Partch

Mission

The primary mission of the Engineering Division is to plan, develop, budget and implement projects to maintain and improve the City's utility, street, pedestrian and bridge infrastructure.

Services Provided

Public Improvements - The Engineering Division performs design, contract administration and construction and consultant management for public improvements including water, sanitary sewer, storm sewer, bridges, streets, City buildings and pedestrian and bicycle facilities.

Transportation Planning - The Engineering Division also develops and maintains the City's Long-Range Transportation Plan and other plans which include new facilities and improvements for vehicular, pedestrian and bicycle modes of travel. We work to improve circulation in the City by implementing the City's Access Control Plan and the Corridor Optimization Plan.

Funding and Grant Acquisition - The Engineering Division applies for and manages grants for funding of capital projects through sources such as the Garfield County Federal Mineral Lease district, the Colorado Municipal League, DOLA and through active participation in the Intermountain Transportation Planning Region.

GIS Mapping and Surveying - The Engineering Division maintains and improves the City's utility maps for water, sanitary sewer, electric and broadband utilities. We also develop maps for other purposes such as voting district maps, zoning maps, pedestrian and bicycle trail maps. In addition, we prepare easements and legal descriptions for a range of different purposes.

Right of Way Management - The Division administers right of way permits and performs inspections to ensure compliance with the municipal code.

Streets and Alleys, Director Robin Millyard

Mission

The Streets Department is a division of the City's Public Works Department. The division seeks to accomplish its responsibilities for all maintenance activities associated with the public right-of-ways in a cost-effective manner.

Services Provided

Street Maintenance – This activity includes pothole repairs, crack sealing, and repairs to sunken roadway areas, and is done on a regular basis. When necessary, quick temporary repairs are used to make the roadway safe for residents. Permanent repairs replace these as soon as weather and work schedules permit.

Drainage Maintenance - The bulk of this work involves cleaning and maintaining the existing storm water drainage system. There are 265 storm inlets and associated culverts currently on the system that are checked and / or cleaned annually and inspected after each significant event. In addition, the roadside ditches and surface water channels must be cleared of vegetation and accumulated debris.

Street Cleaning – The department utilizes a combination of flushing and sweeping the streets in the spring to remove typical winter accumulation of dirt and debris which is followed by a schedule for street sweeping for the remainder of the year. There are occasional events that require additional effort, such as mudslides and rock fall.

Traffic Control – Approximately 800 street signs, i.e.: street name, directional, informational, and traffic control, are maintained by the division. Additionally, pedestrian crosswalks are marked and maintained. Traffic control necessary for work performed by city crews or utilities, emergency or disaster events, and special events is set up and maintained by the division.

Excavation and Hauling – The division performs a variety of excavations within public right-of-ways and on other city owned lands. A variety of material is moved for City departments and the Spring Cleanup event.

Support – The Streets Division provides support for various divisions within the City in an effort to promote efficient operations.

Recreation, Director Brian Smith

Mission

The Recreation Department enriches the quality of life for residents and visitors, increases economic development, facilitates citizen engagement, creates a sense of community, and creates an attractive and livable community by providing enriching activities, experiential education, promotion of stewardship and conservation, wellness programs, a community recreation center with aquatic center, ice rink, tennis courts, basketball gymnasium, fitness facilities, youth, adult, and senior programs, and community special events.

Services Provided

Community Center - This state-of-the-art 65,000 square foot recreation facility houses a full-service aquatic center with competitive swim lanes, a spa, one meter diving boards and an interactive play zone with a water slide. A 3,500-square foot rock climbing wall challenges experienced climbers, while being perfect for beginners. There is also a multi-purpose gym, spin bike room and dance studio, where a wide variety of fitness and dance classes are held. The fitness center includes free weights, weight machines, cardio equipment and an indoor track. Outside tennis courts and a unique Sound Garden, in addition to the community garden are nearby. The facility includes on-site childcare and room rental options for parties, banquets and meetings.

Ice Rink - The NHL-sized, outdoor and covered rink hosts the premier hockey and ice skating programs in the area. Skate rentals are available and the rink is open November to March, with summer inline programming.

Athletics – The Recreation Department provides a comprehensive catalog of athletic and sports programs with hundreds of sessions available to the public including T-Ball, Soccer, Tennis, Flag Football, Golf, Kayaking, Softball, Pickleball, Competitive Swimming, and more.

Recreation Programs – Community recreation programs provide life enrichment programming for all ages including Parent and Child classes, Preschool, Dance and Art programs, Adventure Tours, Day Camps, Educational Seminars, Therapeutic Recreation, Adaptive programming, and Senior Services.

Special Events - The City of Glenwood Springs hosts dozens of exciting special events throughout the year. The Recreation Department teams up with a variety of sponsors that help make each event very special and unique. Not only do they provide fun for the whole family, Glenwood’s special events help support the community.

Parks and Cemetery, Director Brian Smith

Mission

The Parks Department directly influences the quality of life for the residents and visitors of Glenwood Springs by providing developed park-lands with open use, programmable and rentable facilities, 10 miles of paved trails and paths, organized sports fields, two cemeteries, and a comprehensive offering of park and outdoor recreation amenities. The Parks Department also provides landscaping and arboriculture services, volunteer service projects, community beautification, and special events, making Glenwood Springs one of the most livable communities in Colorado.

Services Provided

Parks - The department maintains grounds and facilities for a clean and safe environment. Staff keeps bathrooms, sidewalks, playgrounds, courts, ball fields, and parking areas safe and free of litter. Sports fields are prepared for youth and adult sports. Turf, trees and improvements in all parks and city owned property, including public right-of-way, are maintained by the department. All snow removal on trails, pedestrian bridges, park sidewalks and parking lots, including the Community Center.

Trails - All trails in the city are maintained by the Parks Department. Trail maintenance includes snow removal, weeding and maintaining green space within the trail corridor. Walking, biking, roller blading, skateboarding and pet walking are prevalent on the paved trail system. Hiking, biking and pet walking are prevalent on the soft trails. The pet exercise area is located adjacent to the Glenwood Trail (aka Rio Grande Trail) behind Safeway.

Cemetery - The Parks department is responsible for gravesite preparation and grounds maintenance for Linwood and Rosebud cemeteries. The Parks Superintendent maintains current information on plot availability and burial site records.

Outdoor Recreation - The White-Water Activity Area is gaining national and international attention as a premiere water feature for a variety of water sports. The department also maintains a dog exercise area,

natural hot springs, archery range, paragliding launching and landing areas, sledding hill, and downhill mountain biking features.

Special Projects - The parks staff installs and maintains flowerpots and flowerbeds in the downtown area for seasonal color and maintains the trees, turf medians, and roundabouts. The department manages the City's downtown maintenance contracts, the West Nile prevention program, and the weed abatement program for South Canyon.

Fleet Management, Director Robin Millyard

Mission

The Fleet Maintenance Department is a division of the City's Public Works Department. The department seeks to accomplish its responsibilities related to maintenance activities associated with the public's vehicle and equipment fleet in a cost-effective and efficient manner.

Services Provided

Preventative Maintenance - The primary focus of the department is to perform routine and preventative maintenance on all City vehicles and equipment to allow the City to complete its mission in providing service to our citizens.

Mechanical Repairs - Provides mechanical expertise in performing all types of mechanical repairs, unscheduled maintenance, electrical diagnosis and repair for all City vehicles and equipment.

Welding and Fabrication - Maintenance welding and numerous modifications and/or additions are required by other departments to assist in the discharge of their duties. The department also ensures that alterations to vehicles or equipment are made in a manner that will not interfere with or compromise the safe operation of the unit.

Parts and Tools Warehousing - The department must maintain an inventory of parts routinely needed to provide timely maintenance and repair of City vehicles. The department maintains the proper diagnostic tools and equipment to provide cost-effective service.

Technical Support - The department prepares specifications for the purchase of new vehicles/equipment for the City. It furnishes technical information for specialty equipment. Identify and correct vehicle and operator error problems causing excess maintenance requirements. It also directs the disposal of surplus vehicles and equipment.

Record Maintenance - Maintain accurate records of fleet maintenance costs on each vehicle to help determine and recommend replacement schedules. Provide support to the various departments regarding the probable costs of replacement vehicles. This information helps to extend vehicle/equipment life and lower operating costs.

External Services -The department coordinates outside service needs such as body shop repairs, glass replacement, and various other items.

Other General Fund Departments

Two additional departments are created in the 2018 budget as described below:

Facilities

This is managed by our Parks and Rec department and exists to coordinate the maintenance of City buildings, including City Hall. This function was previously managed in Purchasing.

Arts Programming

Changes in Glenwood's Center for the Performing Arts that took place in 2017 left a void in our community for the coordination of events. This cost center was developed to support efforts to maintain the arts in Glenwood and is also managed by our Parks and Rec department.

Position Summary and Personnel

Staffing Table by Function

Position Schedule 2018				
Department or Function		2016		
		Actual	2017 Budget	2018 Budget
General Fund				
1	Administration	11.75	11.75	11.75
2	Non-Departmental	0.00	0.00	0.00
3	Legal	0.00	0.00	0.00
4	Human Resources	3.00	3.00	3.00
5	City Clerk	2.00	2.00	2.00
6	Information Technology	3.50	3.50	4.50
7	Finance	10.00	10.00	9.00
8	Municipal Court	2.30	2.30	2.00
9	Police Department	34.00	34.00	34.00
10	Engineering	5.50	5.50	5.50
11	Streets	9.00	9.00	9.00
12	Community Development - Planning	4.50	4.50	4.75
13	Community Development - Building	2.50	2.50	2.50
14	Recreation	13.00	13.00	14.00
15	Arts Programs	0.00	0.00	1.00
16	Facilities	0.00	0.00	2.00
17	Parks and Cemetery	<u>12.17</u>	<u>12.17</u>	<u>12.17</u>
	Total General Fund	<u>113.22</u>	<u>113.22</u>	<u>117.17</u>
18	Fire and EMS	<u>30.72</u>	<u>30.72</u>	<u>30.72</u>
19	S.W.A.T. (Capital Projects)	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>
20	Fleet	<u>4.22</u>	<u>4.22</u>	<u>4.00</u>
Water and Wastewater				
21	Water Admin	2.00	2.00	2.75
22	Water Treatment	4.00	4.00	4.00
23	Water Distribution	4.00	4.00	4.00
24	Wastewater Treatment	4.00	4.00	4.00
25	Wastewater Collection	<u>3.00</u>	<u>3.00</u>	<u>4.00</u>
	Total Water	<u>54.94</u>	<u>54.94</u>	<u>56.47</u>
Electric				
26	Electric Admin	2.00	2.00	1.75
27	Electric Maintenance	8.00	8.00	8.00
28	Electric Customer Svc	2.00	2.00	2.00
29	Broadband	<u>1.50</u>	<u>1.50</u>	<u>3.50</u>
	Total Electric	<u>13.50</u>	<u>13.50</u>	<u>15.25</u>
30	Airport			
	Total Airport	0.15	0.15	0.15
31	Landfill			
	Total Landfill	3.56	3.56	4.00
	Total Employee Count=>	<u>223.31</u>	<u>223.31</u>	<u>230.76</u>

Figure 27 - Staffing Table by Function

Changes in Staffing

Footnotes to Staffing Table:

- 1 Assistant City Manager promoted; 75% here, 25% Comm Dev Planning
- 4 Director resigned 2017, replaced by Manager, added new Analyst
- 6 Added Applications Specialist
- 7 Contracts Coordinator from Admin, Janitorial Staff & Superintendent to Facilities
- 8 Removed .3 FTE, Muni Court Judge paid by contract in 2018
- 9 Removed PO I, removed 3 PO III, added 4 PO II
- 12 Comm Dev Director moved 75% to Admin, 25% remained here
Aquatics Mgr promoted to Pool Mgr, Program Coord promoted to Rec
- 14 Supervisor, Bldg Maint 1 promoted to Bldg Maint 2, Maint Foreman promoted to
Maint Supervisor
- 15 Added Events Coordinator
- 16 Janitorial Staff and Supervisor moved from Finance
- 18 Promoted 2 Firefighter/EMS I to Firefighter EMS II
- 19 Removed Asst Director, replaced Tech Welder III with Tech Welder II
- 21 Added Treatment Operator, removed Admin Asst I
Promoted Treatment Asst Supervisor to Chief Operator, promoted Treatment
Operator D to Treatment Operator I-IV
- 22 Promoted Utility Worker to Utility Worker II, promoted Utility Worker I to Utility
Worker III
- 23 Promoted Util Maint III to Equip Op II, promoted Utility Worker II to Main Coord
1, added Utility Worker
- 24 Removed Admin Asst 1 (.25)
- 26 Promoted Apprentice Lineman to Journeyman Lineman
- 27 Added Broadband Service Tech and Asst Director
- 29 Took Recycling Tech from part-time to full-time.

Figure 28 – Table of Staffing Changes

Strengths

Solid Financial Condition

Available Reserves in the General Fund at the beginning of the 2017 budget year were \$4,077,400, or 26.7% of expenditures. At the end of 2018 General Fund Available Reserves are projected to be \$4,161,600, or 26.3% of expenditures. In total, the City has \$78.1 million in reserves. Revenue and General Obligations bonds in the A&I Fund will mature in October 2018, freeing approximately \$1.8 million per year to contribute to infrastructure projects or service a new debt issue. Debt service coverage in the A&I fund is adequate to obtain a strong bond rating and the City has voter approval to issue up to \$54 million in new bonds. Sales and Use Tax revenues hiccupped in 2017 as a result of the GAB project but are expected to rebound fully in 2018 as the new bridge and its related infrastructure upgrades are in place. Our enterprise funds, with the exception of the Landfill, are operating in the black and have sufficient reserves to meet obligations in 2018 and beyond.

City Staff

Glenwood is fortunate to have a hardworking and highly competent employee base. Key leadership positions are relatively fully staffed going into 2018. Every department and business activity critical to our mission is being carried out in an effective and professional manner. While challenges exist resulting from several relatively new employees in leadership positions, the City's staff is of very high quality, cooperates well and is the driving factor behind the budget initiatives outlined in this document.

Robust Downtown Area

The highly-anticipated completion of the Grand Avenue Bridge opens the City to increased tourism traffic, strengthens property values, increases the demand for retail and commercial space and relieves existing businesses from the temporary challenges presented by the reduction of foot traffic and shoppers. Our central business district continues to develop and remains the nucleus of economic activity in the City. Related projects at 6th Street, 7th Street, 8th Street and the confluence area will enhance the downtown district and attract more visitors.

Weaknesses

Infrastructure Condition

Many of our streets and bridges are in need of repair. That maintenance is necessary for the City to remain competitive in the future. However, catching up is costly and occurs at the expense of community improvements that must be delayed as resources are not available.

Staffing shortages in Information Technology

The Information Technology department is short of ideal staffing by at least two full-time positions. That constraint generates substantial opportunity cost in many departments and functions as technology utilization presents inefficiencies rather than promoting leverage of staff time. The 2018 budget adds an FTE that is primarily dedicated to ERP implementation. Other departments and functions within the City are also not staffed optimally resulting from a lack of funding for positions and/or inability to find qualified candidates on our employment terms.

Affordable Housing

The availability and cost of housing in any municipality is a function of supply and demand. Glenwood Springs continues to enjoy above average demand which has caused the cost of living to rise. The downside of that phenomenon is that it becomes more and more difficult to deliver economic growth as families are less able to afford to live here and businesses struggle to find qualified workers. Glenwood will continue to seek affordable solutions for residents.

Opportunities

Economic Development in the Meadows and West Glenwood

A major apartment development is currently underway in the Meadows and upon completion will contribute to a solution to the lack of housing and provide economic growth. Substantial retail space that has been vacant for some time is being built-out to accommodate new retail options locally. The mall in West Glenwood has also struggled recently to attract and retain quality tenants. The completion of the bridge, additional housing capacity and other factors present an encouraging outlook on the redevelopment of that property.

Potential Revenue Growth

Downward pressure on sales taxes in virtually all municipalities is occurring as a higher percentage of sales are made by remote online retailers. In most cases those retailers do not collect and remit local sales taxes, which limits the City's revenue and impairs the competitive position of local brick-and-mortar establishments. Several initiatives are under way to address this issue and City staff is aggressively participating in the effort to enforce a destination-based sales and use tax that has already been legally imposed on remote online retailers. Additionally, several high-sales volume retailers have recently left the area, including JC Penney, Mountain Sports Outlet and Sports Authority.

The City is considering seeking approval for an attractions tax. We've recently implemented rate structure changes in our utilities funds that will generate additional money. One of the finance department's directives in 2018 is to increase sales and use tax audit activity to reduce non-compliance in collecting and remitting tax. The marijuana excise and retail taxes that were passed in 2016 are also providing new funds. The biggest opportunity we have in this arena will be in grant funding. If we are able to secure meaningful grant

dollars and/or partner with other communities and organizations on financing some capital projects it will increase our output.

Option to Issue a Bond

The City's strong financial outlook makes the capital markets available as a source of responsible financing for certain projects. The passing of a 2016 ballot initiative gave approval for the City to issue up to \$54 million in Acquisition and Improvement (A&I) bonds without further voter approval. Leveraging our financial resources will increase our capacity to move forward on projects that City Council deems critical.

Threats

City Asset Conditions

Some City-owned facilities have structural and other issues that are expensive and can be difficult to forecast. The Municipal Operations Center (MOC) is the base for fleet operations and the electric system. The building is on unstable soil and may require capital-intensive repairs without a lot of advance notice. Similarly, the community center has structural issues in the pool and ice rink areas that are not budgeted in 2018 to be fixed because we hope to defer them into next year. In the event these problems accelerate in 2018 we may be forced to address them and the cost could be severe.

Increasing Expenditures

Increasing labor and other City costs threaten to outpace revenue growth. If that were to continue the City would either need to reduce the quality or the scope of the services provided to citizens. The average growth rate of expenditures in the past five years has averaged 7.0% compared to revenue growth of 5.4%. This is largely a result of wage growth in the area. Wages and benefits are approximately \$13 million in the 2018 budget so increases have a substantial impact. Staff has enacted several cost control strategies in the 2018 budget to control non-payroll costs.

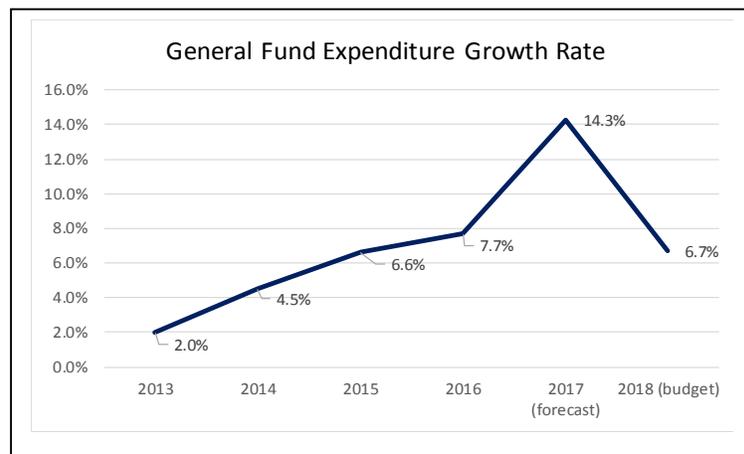


Figure 29 - General Fund Expenditure Growth Rate

Enterprise Resource Program (ERP)

The software that drives the functions of accounting, payroll, accounts payable, accounts receivable, utility billing, purchasing and fixed asset management was installed more than 30 years ago and has not had adequate upgrades since that time. Because the system interfaces with functions such as human resources, contract management, land parcel management, planning and zoning, work orders, permits and inspections and grant management significant challenges in work flow and inter-departmental communication have arisen. More concerning is the fact that the incumbent provider, ADG, does not support the current version of our software. That exposes the City to the possibility of an interruption in information technology with insufficient planning.

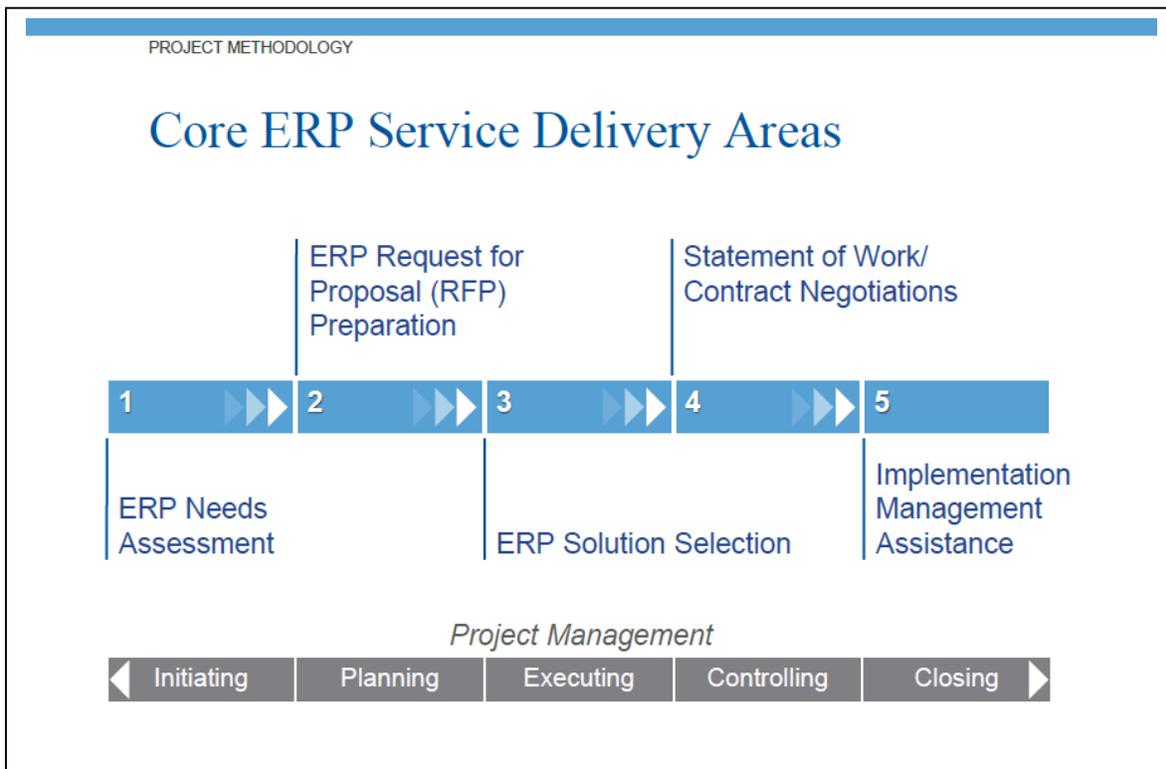


Figure 30 - ERP Implementation Steps from Plante Moran

FINANCIAL POLICIES AND GOALS

Financial Planning

Legal policies

The City of Glenwood Springs is a home rule City with all the power of local self-government and home rule and all power possible for a city to have under the laws and Constitution of the of the State of Colorado.

Glenwood’s Charter is available on the City’s website at www.cogs.us.

The City passes ordinances at the City Council level through resolution. An annual appropriation by Council is an ordinance that appropriates funds the Council deems necessary to defray all expenses and liabilities of the City during the fiscal year. Article IX of the City Charter is also available on the City’s website and sets forth the rules and legal requirements of the financial function of the City.

Basis of Budgeting

Council-informed Process

The City Council’s involvement in the budget began in early June when the outline of the budget book was presented and approved. Council was involved and informed in the budget process in three ways:

1. Several 3-4 hour meetings with Council and Department Heads were held at various locations to discuss budget and spending priorities.
2. The Finance Director and City Manager met with each Council member individually or in pairs at least once to provide training on the City’s budget, answer questions and receive additional input.
3. The Financial Advisory Board dedicated virtually the entire monthly meetings in June, July, August, September and October to review and discussion of the budget. Both Council representatives (Trauger and Godes) attended most of these meetings and reported FAB’s progress to the full Council during regular sessions.

Date	Location
July 17	Community Center
August 10	Community Center
September 11	Morgridge Commons
September 12	Council Chambers
October 3	Council Chambers
October 10	Council Chambers

Figure 31 - List of Budget Meetings with City Council

Zero based budget process

Each year budget officers are asked to generate and operating budget from scratch. Each expenditure must be explained and justified by line item. The Finance Director met individually with each department and

function's budget teams to help pull drafts of each fund together. Department heads planned their operating budgets using the 2017 budget as a guide. For each new initiative or capital request (over \$5,000 and longer than one year of useful life) budget officers prepared a Budget Initiative Worksheet (BIW). Those were collected and presented to the City Manager throughout the budget process. In all, 84 BIW's were submitted seeking \$6.4 million in expenditures of which \$2.7 million, or 42%, were approved by the City Manager.

Long-term Economic Focus and Accrual Basis

Both governmental and business-type activities in the government-wide financial statements, proprietary fund financial statements, and fiduciary fund financial statements use the long-term economic focus and are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred, regardless of the timing of the related cash flows.

Current Financial Focus and Modified Accrual Basis

The governmental fund financial statements use the current financial focus and are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are generally recognized when the related liability is incurred. The exception to this general rule is that principal and interest on general long-term debt, if any, is recognized when due.

Financial Statement Presentation

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the City's enterprise funds are charges to customers for sales and services. Operating expenses for the enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses. The basis of budgeting is consistent with our annual financial report.

Ongoing management of budget

The finance department is charged with all accounting and financial reporting functions. A quarterly budget update is submitted to Council detailing the original budget amount, year-to-date revenues and expenditures, and updated forecasts. Additional and supplemental appropriations are submitted by staff to City Council in resolution form on a quarterly basis and adopted by Council to amend the annual budget.

Purchasing Policy

The City purchasing policy is guided by the Procurement Code as established by City Council. The full procurement code is available on our website, but several changes proposed in late 2017 are significant and summarized here:

Bids Receiving Only One Response

Previously if not more than one bidder submitted on a Request for Proposal (RFP) the City had to cancel that bid and start over. In many cases the subsequent bid will have only one response from the same bidder, the only difference being the bidder knows he or she is likely to be the only bidder which may cause the price of the bid to increase. Since we do not open bids until they are accepted, the City doesn't know how the original bid was priced. In 2017 the process changed to allow City management to negotiate with a single bidder if they are found to be responsive and responsible.

Online P-card Reconciliation

In early 2018 we expect to introduce the ability for employees to complete their procurement card responsibilities online. That will result in a more efficient and accurate user experience, and promote better classification and tracking of expenses.

Signing Authority

City Manager

In 2017 the City Manager's authority to bind the City to a contract increased from \$10,000 to \$50,000. Prior, the Mayor had to sign every business transaction where the City spent more than \$10,000. That number has not been increased in decades, it saves both the Mayor and City staff time, and leaves responsibility for the contract at the staff level where it belongs.

Department Heads

The authority for a department head to approve an expenditure was increased from \$5,000 to \$10,000.

Fund Balance Policy

It is essential that the City of Glenwood Springs maintain adequate levels of fund balance to mitigate current and future risks (e.g. revenue shortfalls and unanticipated expenditures), meet emergency obligations, avoid interruptions of cash flow, generate interest income, and maintain a solid credit rating. Fund balance levels are an important consideration in long-term financial planning and credit agencies carefully monitor levels of funds to evaluate a governmental entity's continued creditworthiness. The policy establishes appropriate levels of reserves, or Fund Balance, for each fund within the City's operations, recognizing the unique needs and differing situations for the various funds,

- Each fund should maintain a fund balance at a level that will provide for a positive cash balance through the fiscal year, which will reduce the likelihood of having to enter into short-term debt to pay for current operating expenditures.

- Adequate fund balances will be maintained, so major unplanned occurrences will not jeopardize the financial position of the City.
- Fund balance may be used as appropriate (and approved by City Council) under sound management practices when current revenues are not adequate to cover current expenditures.

Fund Balances

Definition of Fund Balances

Fund balance is defined as accumulated revenues over expenditures that may be appropriated for use by City Council. More specifically, Fund Balance is associated with the current financial measurement focus as measured during budget development. Available recourses (current assets minus current liabilities) will be used to calculate adherence to the policy statement. Within the Fund Balance, specific reserves may be adjusted depending on current city financial conditions. It is the policy of the City Council to ensure the fiscal health of the community against unforeseen circumstances by maintaining reserves at sufficient levels for operations to continue.

Reserves

Non-spendable – includes fund balance amounts inherently non-spendable since they represent inventories, prepaid items, and long-term portions of loans receivable.

Restricted - includes fund balance amounts that are constrained for specific purposes which are externally imposed by providers, such as creditors, or amounts constrained due to constitutional provisions or enabling legislation. A summary of the Restricted Fund Balances:

<u>Restricted Fund Balance:</u>	
TABOR	\$ 897,897
Forfeitures	73,760
Debt Service	1,182,500
Conservation Trust	412,021
Property Tax	<u>250,797</u>
	<u>\$ 2,816,975</u>

Figure 32 - Restricted Fund Balances

Committed - includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision making authority, which is

<u>Committed Fund Balance:</u>	
Airport Rd/Housing	\$ 204,365
Tourism Fund	150,913
Street tax fund	225,906
Capital Projects Fund	522,888
	\$ 1,104,072

Figure 33 - Committed Fund Balances

the City Council. The City’s original budget legislation begins with combining historical data, assessment of needs for the upcoming year and the City’s platform to review and/or make changes to each department’s budget. The budget is formally presented to the City Council via an advertised public process for the review, revisions and final approval by year-end. All subsequent budget requests made during the year, after City Council approval, must be presented via a public process and again approved by the City Council. The City must make formal action through resolution to establish, modify, or rescind committed fund balance amounts.

Assigned – includes spendable fund balance amounts that are intended to be used for specific purposes that are neither considered restricted or committed. Fund balance may be assigned by the City Council or its management designees. The City Manager has the authority to establish, modify, or rescind assigned fund balance to a specific department or project within a fund, as stated in the City’s adopted financial policies.

Unassigned – includes residual positive fund balance within the General Fund, which has not been classified within the other above-mentioned categories. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed, or assigned for those specific purposes.

The City’s restricted amounts are to be spent first when both restricted and unrestricted fund balance is available unless there are legal documents or contracts that prohibit this, such as grant agreements that require dollar for dollar spending. Additionally, the City would first use committed, then assigned, and lastly unassigned amounts when expenditures are made.

General Fund Available Reserves as a percentage of General Fund expenditures

The General Fund carries an unreserved fund balance that is the ending fund balance less all restricted and committed reserves. The contingency and unreserved fund balances are available to the City Manager to use in mitigating emergencies and operating the City. In 2014 available reserves were \$3.7 million, or 31.2% of expenditures. In 2015 the ratio was 41.8%, decreased to 39.0% in 2016 and is projected to be 26.7% at the beginning of 2018. The 2018 budget forecast estimates available reserves at the end of 2018 in the General Fund to be \$4.2 million, or 26.3% of forecasted expenditures after all transfers in and out. The City’s target

for available reserves is 30% to 35%. For perspective, our audit firm recommends we carry a minimum of 30%, the Governmental Finance Officers Association recommends municipalities maintain a minimum of 16% and Glenwood’s current code imposes a floor of 10%. General Fund reserves have been reduced in the past couple of years in preparing for the GAB project, but we continue to have sufficient capital to operate the City and expect to rebuild reserve levels beginning in 2019.

Defining balanced budgets:

The recommended budget presented annually to the City Council of the City of Glenwood Springs shall be balanced by fund. According to Colorado State Statute (C.R.S. 29-1-103) no budget adopted shall provide for expenditures in excess of available revenues and beginning fund balances.

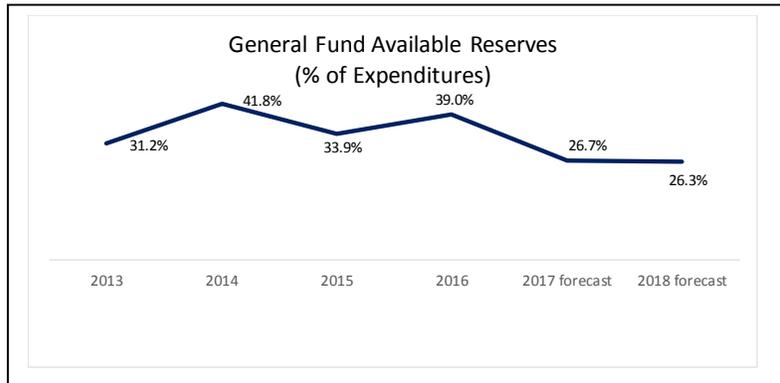


Figure 34 - General Fund Available Reserves

Appropriations

Supplemental appropriations

The Council may make additional appropriations by ordinance during the fiscal year for unanticipated expenditures required by of the City, but such additional appropriations shall not exceed the amount by which actual and anticipated revenues of the year are exceeding the revenues as estimated in the budget plus available fund balance, unless the appropriations are necessary to relieve an emergency endangering public health, peace or safety.

Re-appropriations

The City Manager may at any time transfer any unencumbered appropriation balance, or portion thereof, from one classification of expenditure to another within the same department, office or agency. Report of any such transfer may be made to City Council during the fiscal year. The Council may, by resolution, transfer any unencumbered appropriation balance or portion thereof from one department, office or agency to another. The council may also, by resolution, transfer any excess earnings of any City-owned utility to the General Fund of the City without establishing a liability for the same.

General Fund

The City charges permitting and licensing fees in the general fund for contractors, liquor licenses, sales and use tax licenses and building permits. It also charges for services such as planning, police fines, community center use and park use fees. Fee amounts are considered each year and set based upon estimated supply and demand, and what other regional services are currently being priced. In 2018 we are projecting the addition of \$40,000 in legal fees for work our City attorney performs on behalf of contractors, and \$30,000 in engineering fees that we currently either self-perform or outsource.

Enterprise Funds

The City operates the local water and electric utilities as well as an airport and a landfill. Each year we employ a consulting firm to analyze the performance of our water and electric funds and recommend any needed changes in rates. Fees for wastewater service have increased substantially in the past few years as a result of a new treatment facility. However, revenues in the water fund are sufficient to cover current expenses and no increases have been needed in the past two years. The electric utility has also not incurred an increase in kW hour rates, but our consultant recommended a 5.3% increase in 2017. Instead of increasing those rates the City chose to eliminate a policy that provided the first 100 kW hours for free, and a policy that discounted the rate after a certain level was hit. Those two changes added approximately \$950,000 in anticipated revenue that replaced the proposed increase.

The Airport is a relatively small operation. The level of fuel and other fees is part of a broader discussion around the future of the airport. Its operating condition is not strained like the landfill's so there is less urgency, but we expect to put together a master plan for the airport and its property in 2018 and 2019.

Our landfill is underperforming financially and will be analyzed closely in 2018 to determine the best path forward. Data will need to be collected, but we believe we have several types of material we are receiving that is significantly under market rate. Additionally, we expect the Pitkin County Landfill to undergo changes in both its operating structure and menu of fees. The Garfield County Landfill will also likely enact fee changes based on what Glenwood does. Establishing optimal fees for each type of incoming material is complicated and influenced by external factors including other local landfill options. This is a priority in the 2018 fiscal year for Glenwood.

Comprehensive Risk Management

Our primary risk management partner is the Colorado Intergovernmental Risk Sharing Agency, known as CIRSA. This relationship is managed by our City Clerk. Each year the City takes a survey in our audit that seeks input from various departments and provides aggregate information on claims and areas of risk. In 2017 CIRSA's review of losses showed 16 property/casualty claims totaling \$136,877 and 14 workers' compensation claims of \$65,193. Workers' compensation claims and severity are lower in 2017 than in 2016. The PC claims are higher; 72% of that amount being attributable to water damage on the basketball court at the community center caused when a member broke a ceiling sprinkler.

The 2017 audit included three minor findings;

- a workstation setup in HR could be improved by the addition of an adjustable chair, a footrest and a document holder.
- Backflow preventers at the community center pool need to be serviced on an annual basis and have not been since May 28, 2016.
- Hearing protection at the landfill facility that allows workers to communicate more clearly with each other needed to be provided.

Each of these was addressed in accordance with CIRSA's recommendation. In addition to the annual audit and the preparation by departments that it entails, each department head is responsible to fill out and submit a questionnaire addressing various conditions for loss potential and go through it with our City Clerk and CIRSA representative. Feedback is provided to leadership after CIRSA reviews the results. Changes and improvements happen on an ongoing basis.

GOVERNMENT-WIDE FINANCIAL REPORTING

Revenues

Where the Money Comes From - by Fund

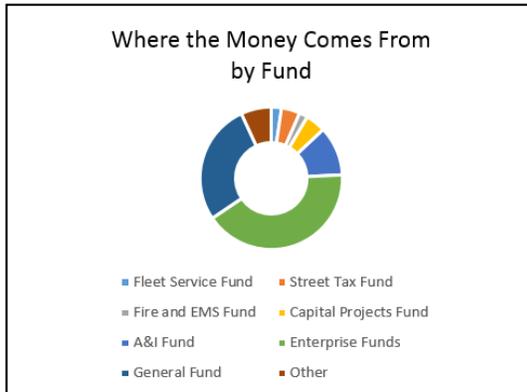


Figure 36 – 2018 Projected Revenue Chart by Fund

Fund	Revenue	Percentage
Fleet Service Fund	\$1,459.9	2%
Street Tax Fund	\$2,653.4	4%
Fire and EMS Fund	\$1,202.5	2%
Capital Projects Fund	\$2,866.7	5%
A&I Fund	\$7,053.6	11%
Enterprise Funds	\$25,964.6	41%
General Fund	\$17,346.2	28%
Other	<u>\$4,329.0</u>	7%
Total	\$62,875.9	

Figure 35 – Revenue Table by Fund

Fleet Service

Earns service charges from governmental functions and enterprise funds based on a service model using rates similar to those available in the market. Also receives transfers from other funds for capital replacement.

Fire and EMS

The Glenwood Springs Rural Fire Protection District provides service for local areas outside Glenwood's city limits. It is funded primarily with a mill levy from the rural district. Service is subsidized by the City's Fire Department and the revenue is shared by the City and the Rural Fire District based on the percentage of service calls. Fire/EMS also collects ambulance fees and levies 2 mills on City residents for service. The difference between operating costs and the revenues described above is transferred from the General Fund.

A&I

A 1.0% sales and use tax is dedicated to the A&I Fund. There is occasionally grant money awarded into the fund and in 2018 the fund will collect \$1 million from the proceeds of the sale of the building that formerly housed the Garfield County Library, subject to a successful closing. This fund will also receive the proceeds from and service certain bond issues as needed.

General Fund

Taxes account for nearly half of the General Fund revenues. Other sources include intergovernmental, service charges and fees; these are discussed in detail in the General Fund section of this budget book.

Street Tax Fund

Collects a .5% sales and use tax as its primary revenue source. The fund also collects small traffic impact fees.

Capital Projects Fund

Receives a .5% sales and use tax, and is credited nominal Park Land Fees from time to time.

Enterprise Funds

These business-type activities are sustained with fees paid by customers and are discussed in detail below.

Other

Includes Tourism, V.A.L.E., Conservation Trust, Bus Tax, Marijuana Tax, Fire Equipment Replacement and GID.

Where the Money Comes From - by Source

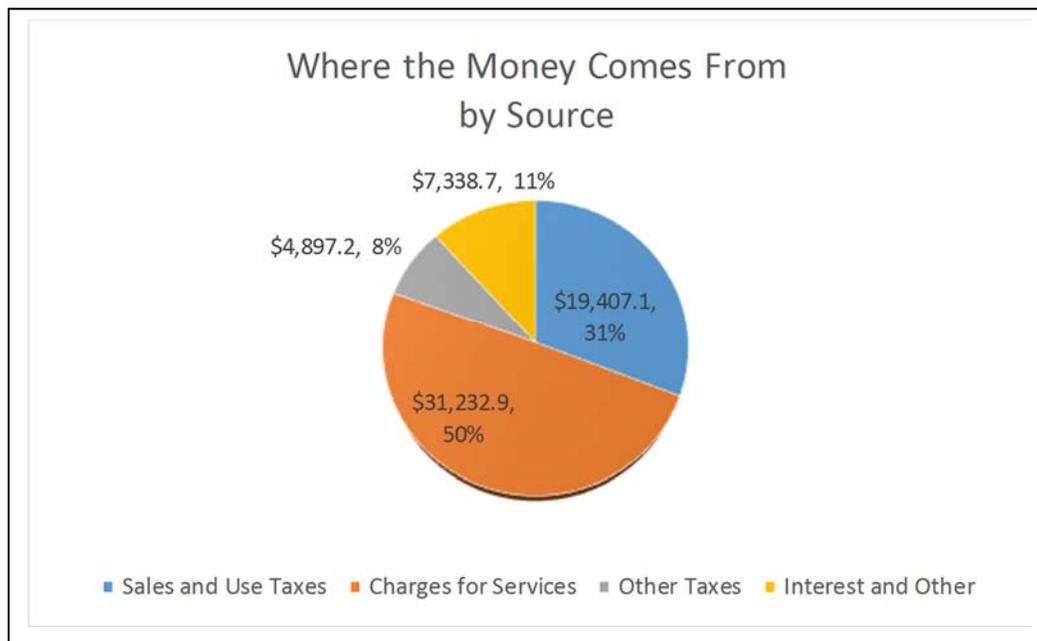


Figure 37 – Projected Revenues Chart by Source in 2018

Sales and Use Taxes

Glenwood Springs assesses a 3.7% sales and use tax on products sold and used in the City limits. The General Fund's portion is 1.5%, A&I gets 1.0%, Capital Projects and Street Tax each get .5% and the Bus Tax Fund receives .2%. The Tourism Fund receives the proceeds of a 2.5% accommodations tax. Sales tax revenue bottomed in 2010 as a result of the recession and has rebounded at an average annual rate of 4.4%. The 2018 budgeted sales and use tax is 2% over the 2017 budget.

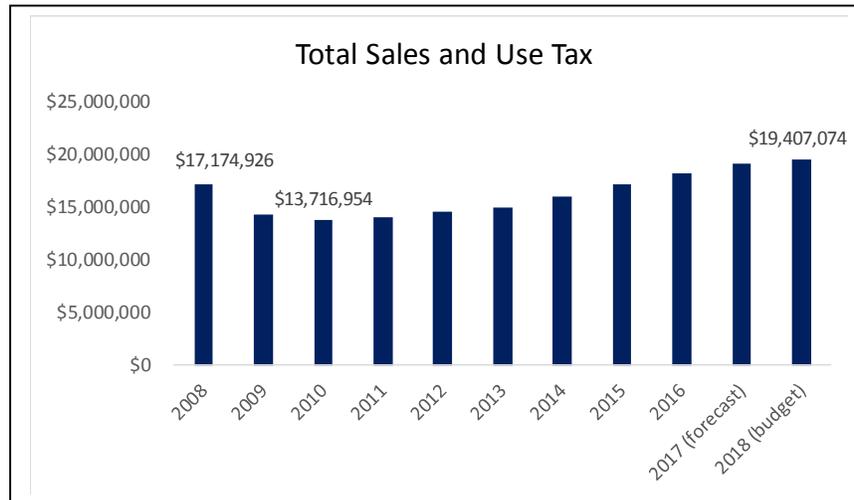


Figure 38 - Sales and Use Tax Trend

NOTE: Total Sales and Use Tax amounts may vary slightly. This history is from our official audited financial statements. Amended returns and differing reporting periods (February 1-January 31 vs. January 1-December 31) can create some inconsistency.

Forecasting Methodology

Sales and use taxes are projected using a 2.0% growth rate on the 2017 budget amount. While we expect to fall short in 2017 of that target, the 2018 forecast is based on the original forecast. Glenwood's economy has a natural output level that has been growing consistently for years. The GAB has disrupted our economy substantially, causing a temporary decline in tax revenues. We expect the economy to return to its normal output level in 2018 however, and in the absence of other mitigating or macroeconomic variables that appear worrisome our forecast is based on the 2017 forecast. We also poll other municipalities in our region.

Property tax revenues are based on a 2-year cycle. We receive in August a preliminary assessment from the County Assessor that informs the following year's budget. Basic predictive analytics and polling other jurisdictions are the basis of our long-term property tax forecasts.

Charges for services and other revenues are estimated by line item based on known or expected factors that may change in the following years and assume a general level of increase based on anticipated inflation.

Property and Other Taxes

The City has a relatively small mill levy primarily to finance the fire department. There is also a specific ownership tax, special assessment, and franchise tax. The Marijuana Fund earns a 5% retail sales tax and a 5% excise tax on product grown here. The Tourism Fund receives a 2.5% tax on accommodations that is used to promote the Tourism industry in Glenwood. The rate of growth of accommodations tax has been significantly higher than that of sales and use tax. From a low of \$594,470 in 2009 through 2016 accommodations tax increased by an average rate of 8.2%. This tax revenue generally exceeds forecast. For example, the 2017 budget was based on a growth rate of 2% over the 2016 budget and the actual revenue exceeded that forecast which is why the 2017 forecast is lower than the 2016 actual results. These tax revenues go directly into the Tourism Fund and are not available to defray the general operating costs of the City. The Tourism Board uses the City's revenue estimate to build its budget resulting in a conservative estimate that provides some contingency if needed.



Figure 39 - Accommodations Tax Trend

Charges for Service

Most of these charges are for services provided in the General Fund like permitting, planning, building permits park user fees and the community center. The other charges for service come from the Fleet and Enterprise Funds.

Interest and Other Revenues

The City has conservatively invested reserves and unused bond proceeds and earns interest from allowable fixed income securities. Other items in this category include Interfund Cost of Service, franchise fees, audit fees, state lottery proceeds, grants, intergovernmental programs and the sale of City assets.

Personnel

Budgets for staff resources come together with the department head, finance department and human resources meeting to determine the need for help and its rate of pay. The recommended staffing levels are reported to the City Manager who makes the determination of which positions to fund and for how much.

Operating Expenditures

Expenses are forecasted by the City at the department level. Each department in the General Fund is separate cost center, as are the enterprise funds.

Capital expenditures

Department needs for capital expenditures are defined and requested initially by the department head. Those requests are submitted using a Budget Initiative Worksheet (BIW) form that describes and justifies the expense and are considered for funding by the City Manager.

Capital Expenditures by Fund

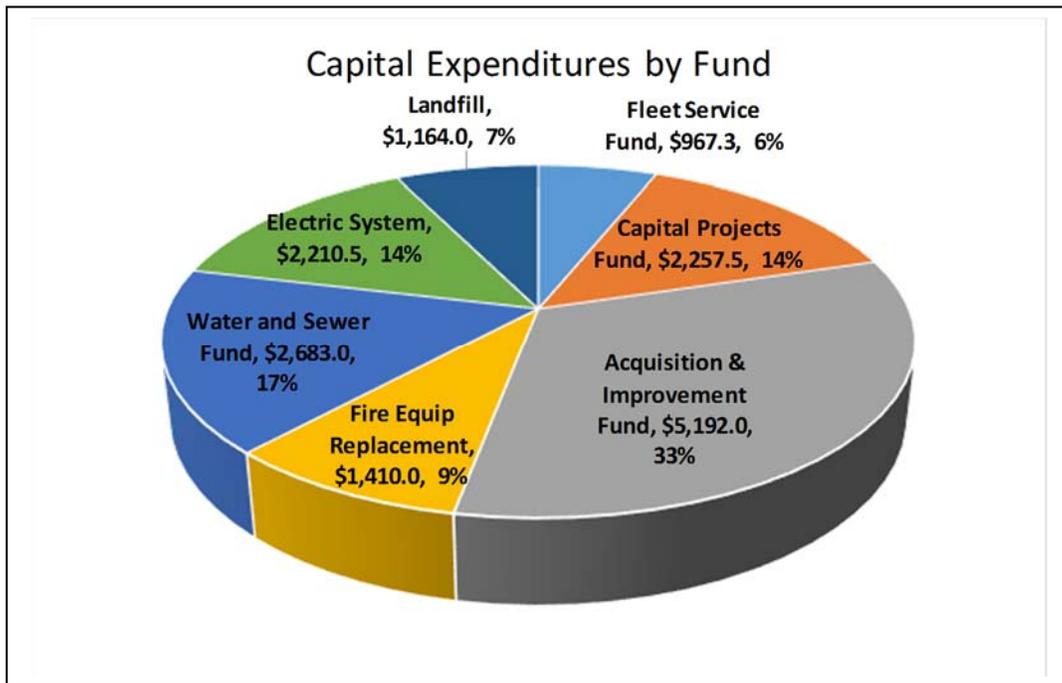


Figure 40 – Summary of Capital Expenditures by Fund

Capital Expenditures by Function

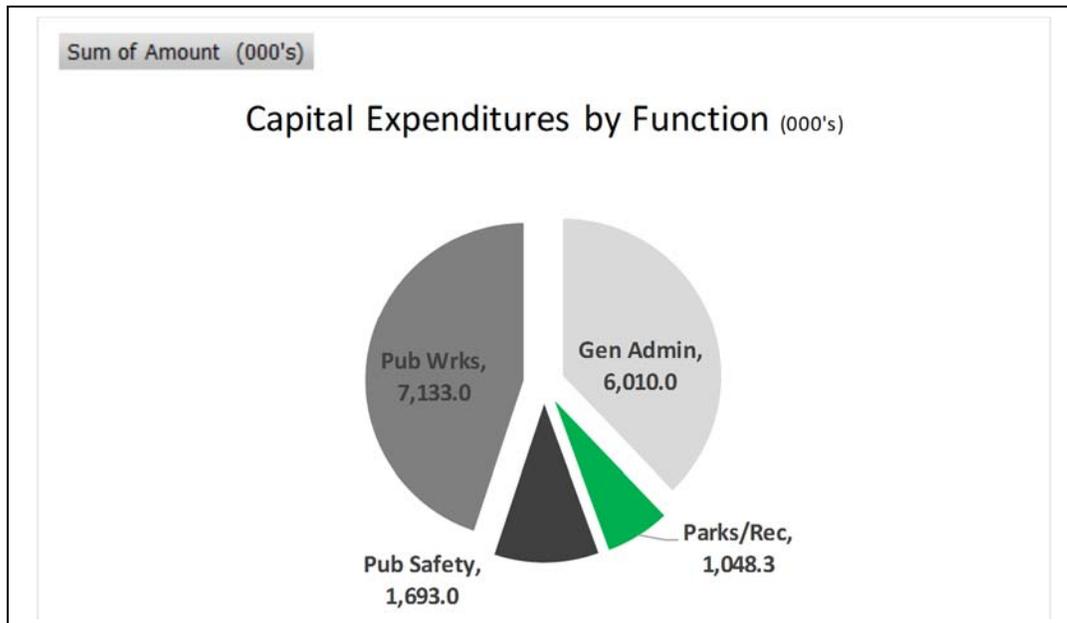


Figure 41 - Chart of Capital Expenditures by Function

Schedule of Capital Expenditures by Fund

Schedule of Planned Capital Expenditures			
Fund	Capital Item	Amount (000's)	Function
Fleet	Water Admin. 3/4 T 4x4 X-cab w/plow	\$59.0	Pub Wrks
Fleet	2013 Ford Taurus interceptor	\$75.0	Pub Safety
Fleet	2009 Dodge 2500 Util.	\$59.0	Pub Wrks
Fleet	2014 Ford Explorer	\$75.0	Pub Safety
Fleet	2014 Ford Explorer	\$75.0	Pub Safety
Fleet	2008 JD Loader 544J	\$208.0	Pub Wrks
Fleet	2006 John Deere 777 Z-Trak Mower	\$15.0	Parks/Rec
Fleet	1600 Turbo mower	\$60.0	Parks/Rec
Fleet	2008 Ford F-250 4X4	\$59.0	Pub Wrks
Fleet	2002 Chev. ¾ ton 4x4 Utility w/Plow	\$59.0	Pub Wrks
Fleet	2009 Chevy Express Cargo Van	\$40.0	Pub Wrks
Fleet	2000 Case 580SL Backhoe Series 2	\$112.0	Pub Wrks
Fleet	Mower Trailer - Parks and Rec (BIW38)	\$7.0	Parks/Rec
Fleet	Service truck w/ plow Parks and Rec (BIW40)	\$52.0	Parks/Rec
Fleet	Utility vehicle - Parks and Rec (BIW42)	\$12.3	Parks/Rec
Capital	MOC Structural Repairs	\$550.0	Pub Wrks
Capital	City Hall Windows Reseal (BIW70 '17 carryover)	\$75.0	Gen Admin
Capital	Police Radios (BIW50)	\$58.0	Pub Safety
Capital	Trail System Fire Mitigation	\$10.0	Pub Wrks
Capital	Enterprise Resource Program (ERP) Upgrade	\$760.0	Gen Admin
Capital	Comm Center Improvements (Itemized below)	\$268.0	Parks/Rec
Capital	IT Equipment (Itemized below)	\$214.7	Gen Admin
Capital	Irrigation Pump - Parks and Recreation (BIW39)	\$7.0	Parks/Rec
Capital	Traffic Counters (BIW21)	\$5.0	Gen Admin
Capital	Asset Management software	\$50.0	Gen Admin

Schedule of Planned Capital Expenditures			
Fund	Capital Item	Amount (000's)	Function
Capital	Roaring Fork Mtn Bike - South Canyon Trails	\$60.0	Parks/Rec
Capital	Project contingency (10%)	\$199.8	Gen Admin
A&I	WhiteWater Park RICD	\$300.0	Parks/Rec
A&I	Trail System	\$50.0	Parks/Rec
A&I	Tree Replacement Projects	\$10.0	Parks/Rec
A&I	Debris Flow Mitigation WRAP	\$15.0	Pub Wrks
A&I	River Commission for cleanup (BIW 12)	\$2.0	Parks/Rec
A&I	Reudi Aquatics Nuisance Program	\$12.5	Parks/Rec
A&I	Downtown Business District	\$200.0	Parks/Rec
A&I	Infrastructure and Improvements	\$4,610.0	Gen Admin
Fire Equip	Brush Engine	\$135.0	Pub Safety
Fire Equip	Aerial Truck	\$1,200.0	Pub Safety
Fire Equip	Trail Rescue	\$45.0	Pub Safety
Fire Equip	Miscellaneous Hose and Equipment	\$30.0	Pub Safety
Water	Water and Sewer Equipment Needs	\$87.0	Pub Wrks
Water	Water Improvement Projects	\$1,478.0	Pub Wrks
Water	Sewer Improvement Projects	\$1,118.0	Pub Wrks
Electric	Electric Equipment Needs	\$415.0	Pub Wrks
Electric	Electric System Improvements	\$1,500.0	Pub Wrks
Electric	Broadband System Improvements	\$95.5	Gen Admin
Electric	Customer Projects	\$200.0	Pub Wrks
Landfill	Concrete Compost Lagoon	\$146.0	Pub Wrks
Landfill	Replace Septic Pond liners	\$390.0	Pub Wrks
Landfill	Phase 4C Cell Construction	\$628.0	Pub Wrks

Figure 42 - Capital Expenditure Schedule by Fund

Overview of Financial Statements

This budget document endeavors to present information in a format consistent with our annual audit report. Where applicable, Generally Accepted Accounting Principles (GAAP) are utilized as established by the Government Accounting Standards Board (GASB). Both governmental and business-type activities in the government-wide financial statements, proprietary fund financial statements and fiduciary fund financial statements use the long-term economic focus and are presented on the accrual basis of accounting. The governmental funds financial statements use the current financial focus and are presented using the modified accrual basis of accounting. Wherever possible program revenues, operating expenses and capital expenditures are consistent with our annual audit document to make it easier for the reader to reconcile the budget document with the financial audit.

The City's financial statements are comprised of two components: 1) government-wide financial statements; and 2) fund financial statements.

Government-wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business. This information is useful in evaluating whether the City's financial condition is improving or deteriorating over time. The net position of the City has increased by an approximate average of 2.3% since 2008 as shown by the figure below.

Government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues, governmental activities, from business-type activities which are funded primarily from fees.

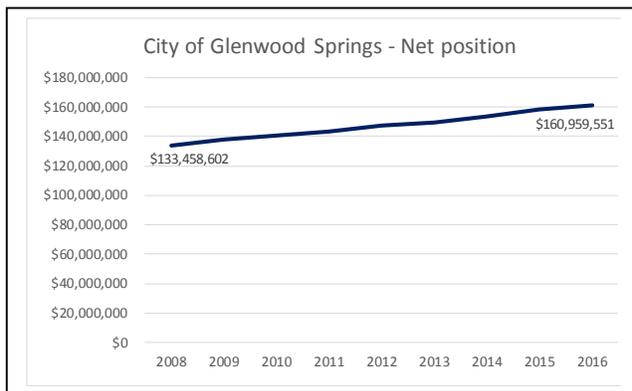


Figure 43 - Chart of City-wide Net Position

The net position of governmental activities increased while business type activities decreased from 2009 through 2011 as the enterprise fund expended capital resources to build a wastewater facility. The decrease from 2011 to 2012 is attributable to the City's transfer of the completed wastewater facility to the City's Water and Sewer Utility.

The governmental activities of the City include:

1. General Administration
2. Public Transportation
3. Public Safety (police, fire, EMS)
4. Community Development
5. Public Works (street maintenance and Special Work Activities Team)
6. Parks and Recreation

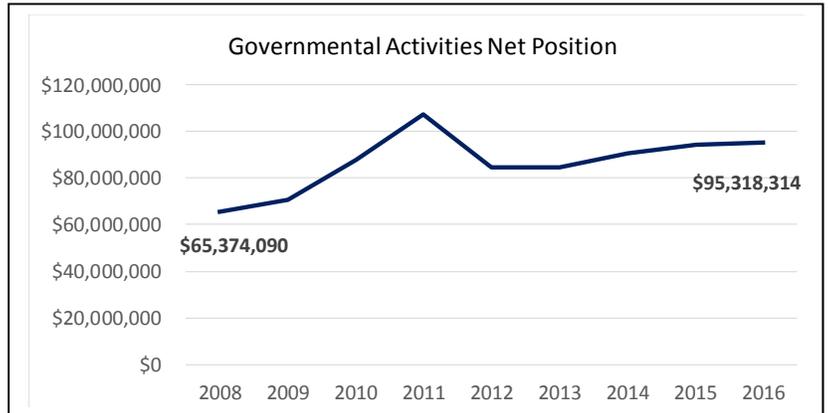


Figure 44 - Chart of Governmental Activities Net Position

The business-type activities of the City include:

1. Water and wastewater
2. Electric
3. Airport
4. Landfill

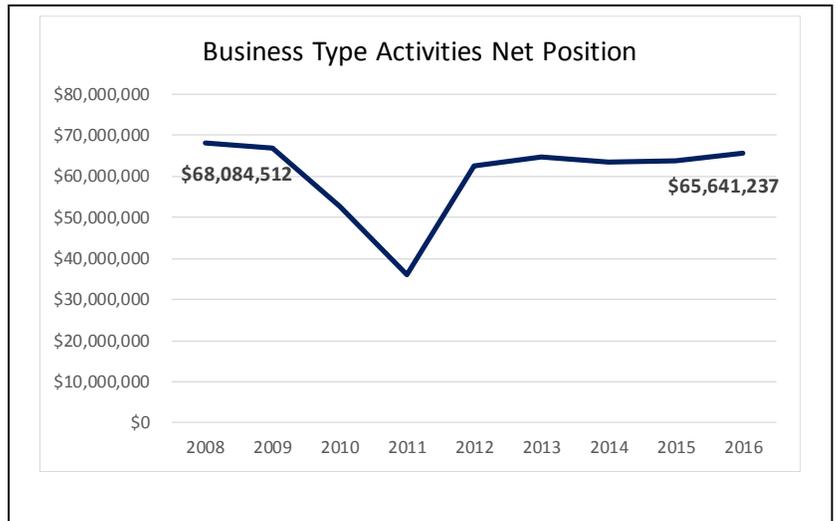


Figure 45 - Chart of Business-type Activities Net Position

The 2011 peak in Governmental position and corresponding decrease in Business-type position represents the transfer of the recently completed wastewater facility.

The Community Broadband initiative is currently included in the electric utility. We expect it to become its own Enterprise Fund in the event the project is found to be feasible and we move forward.

Fund Balances Projected to Change by More than 10%

FUND	PERCENT CHANGE	DOLLAR CHANGE	REASON(S) FOR CHANGE
Fleet Fund	-31.9%	-\$1,453,000	Ongoing systematic reduction of reserve to subsidize infrastructure and improvements
Tourism Fund	-21.7%	-\$87,300	Transfer out of \$50,000 from Community Promotion to the General Fund for community events and increased restricted/committed reserves
V.A.L.E.	-26.7%	-\$13,000	Decreasing revenues from \$43k to \$37k and flat expenses of \$45k
Conservation Trust	-34.1%	-\$129,200	Funding of one-time projects including park signage, water slide restoration and Veltus Park restoration
Street Tax Fund	100.3%	753,400	No outbound transfers or capital projects
Bus Tax Fund	-18.4%	-\$88,200	Less grant revenue
Capital Projects Fund	-16.2%	-\$495,800	Transfer out to A&I Fund to subsidize infrastructure and improvements
A&I Fund	-13.4%	-\$400,200	Investment in infrastructure and improvements post-GAB project completion
Landfill Enterprise Fund	-35.0%	-\$766,100	Ongoing operational loss to be addressed during the 2018 Fiscal Year
General Improvement District (GID)	31.6%	\$4,100	Parking study expense of \$50,000 hit last year's budget and will not recur

Figure 46 - Fund Balances Projected to Change by More than 10%

FUND ACCOUNTING

Fund Organizational Charts

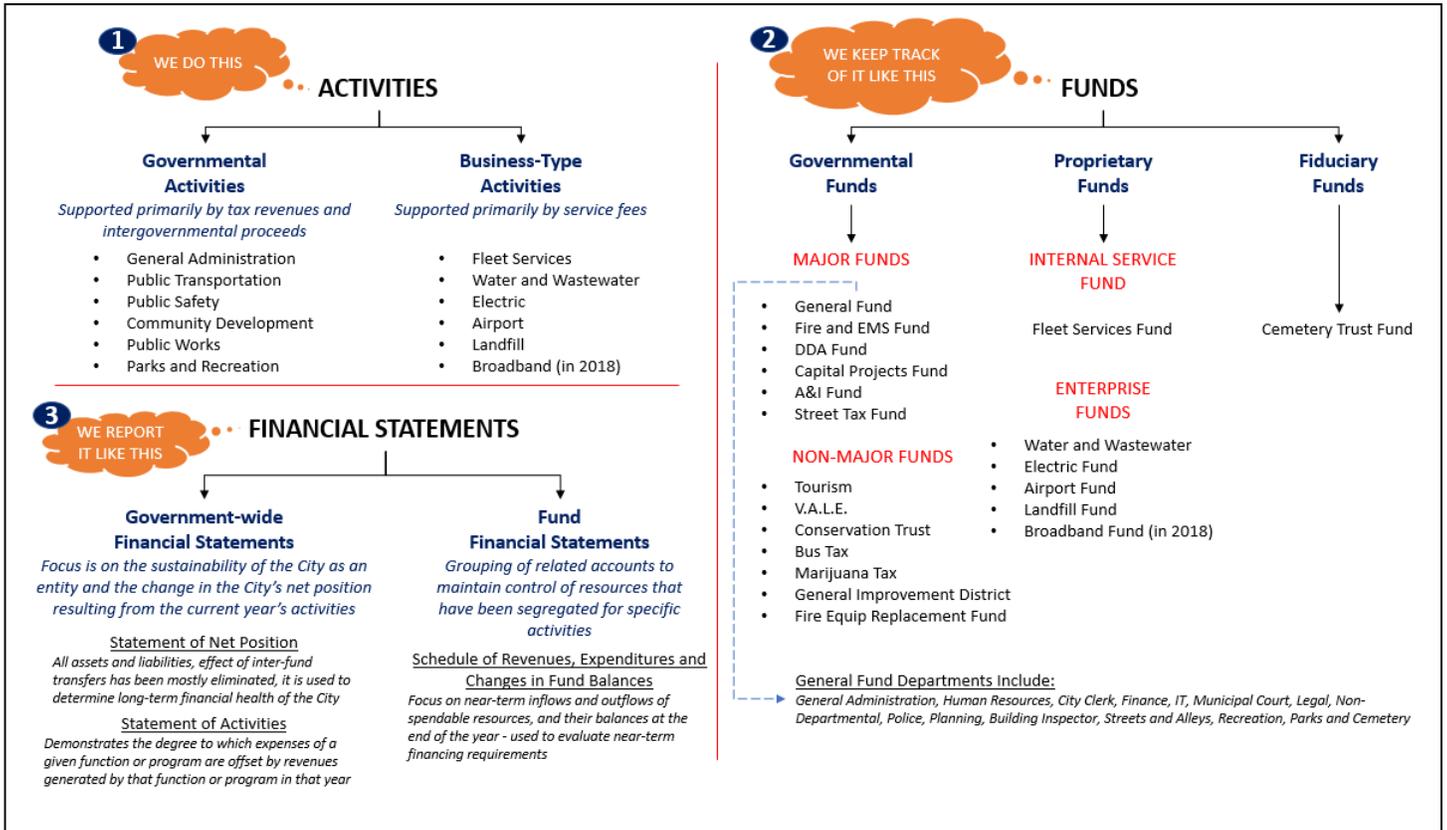


Figure 47 - Summary of City Activities, Financial Statements and Funds

Type and Description of Funds

Fund Organizational Chart at the City of Glenwood Springs									
Fund Name	Fund Type								
	Major Governmental Fund	Non-Major Governmental Fund	Special Revenue Fund	Proprietary Fund	Enterprise Fund	Internal Service Fund	Fiduciary Fund	Blended Component Unit	Capital Project Fund
General	X								
Fire and Ambulance	X		X						
DDA	X							X	
Capital Projects	X								X
A&I	X								X
Street Tax	X		X						X
Tourism Fund		X	X						
V.A.L.E.		X	X						
Bus Tax		X	X						
Conservation Trust		X	X						
Marijuana		X	X						
Water and Sewer				X	X				
Electric				X	X				
Airport				X	X				
Landfill				X	X				
Broadband				X	X				
Fleet Service				X		X			
General Improvement District			X					X	
Fire Equipment Replacement			X						X
Cemetery Reserve							X		

Figure 48 - Fund Types

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Major Governmental Funds

General Fund - This fund is established to account for resources devoted to financing the general services that the City performs for its citizens. General tax revenues and other sources of revenue used to finance the fundamental operations of the City are included in this fund. The fund is charged with all cost of operating the government for which a separate fund has not been established. Funded primarily by taxes, along with fees for various permits, services provided and cost of service allocations from other funds that are supported by the General Fund.

Fire and EMS - accounts for fire and ambulance services performed by the City and Rural Fire District. Funded in part with a 2-mill property tax levy and fees charged to the Rural Fire District, and subsidized by the General Fund.

Downtown Development Authority (DDA) - A blended component unit, was established by a vote of the citizens in 2001 for the purpose of revitalizing the downtown corridor and building a parking structure.

Capital Projects Fund - accounts for major City Projects which are financed by .5% sales tax.

Acquisition and Improvement Fund (A&I) - accounts for revenues and expenditures received from a 1.00% sales tax and special assessments levied for capital improvements purposes.

Street Tax Fund - accounts for revenues received from the .5% sales tax levied for transportation and related projects. This became a major governmental fund in 2016.

Non-Major Governmental Funds

Tourism Fund - accounts for funds received from a two and one-half percent rent tax on accommodations. Expenditures are restricted for tourism promotion purposes.

Victims Advocate and Law Enforcement Fund (V.A.L.E.) - accounts for funds received from a surcharge for violation of all municipal ordinances and violations of the Model Traffic Code. Expenditures are restricted to victims' and witnesses' services and reimbursements and to Police Department equipment purchases, training, and additional personnel costs.

Conservation Trust Fund - accounts for funds received and restricted as to use in the acquisition, development and maintenance of new conservation sites pursuant to Colorado Revised Statutes.

Bus Tax fund - accounts for the .2% sales tax designated towards “Ride Glenwood Springs” bus service.

Marijuana Tax Fund – this fund was established in July 2017 as a retail and excise tax on recreational marijuana. The funds are used for costs incurred in the regulation of the marijuana industry, education, and city infrastructure.

1980 General Improvement District – accounts for funds expended on parking and infrastructure improvements in the downtown area. Funding comes from a small property tax levy passed in 1980.

Emergency Services Equipment Replacement Fund – funded with a voter approved property tax in the City and the surrounding Glenwood Springs Rural Fire Protection District. These tax revenues plus any impact fees collected on development are used to replace major equipment and apparatus for the fire department.

Proprietary Funds

The Fleet Service Fund

Internal service fund created in 2007, provides vehicle and equipment replacement and maintenance services to the City's governmental and enterprise activities. Revenues for the fund come from transfers from departments and utilities that have vehicles serviced and purchased in the fund. The City generally makes a transfer out of the Capital Fund and/or Enterprise Fund(s) to the Fleet Fund.

Enterprise Funds

Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses Enterprise Funds to account for its performance of the following services:

Water and Sewer Fund - accounts for activities of the fund that supplies water and sewer services to the citizens of the City. City water is provided on a metered basis.

Electric Systems Fund - accounts for activities related to the purchase and delivery of power inside City limits.

Airport Operations Fund - accounts for activities related to user charges and expenses for the airport.

Landfill Operations Fund- accounts for activities related to the operation of the landfill and recycling program.

Community Broadband – accounts for the activities of the City's efforts provide citizens with reliable high-speed fiber optic internet access.

Fiduciary fund

Fiduciary Funds are used to account for resources held for the benefit of parties outside the government. Fiduciary Funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the City's own programs. T

Cemetery Reserve Fund- accounts for funds received and restricted for the maintenance and care of the Rosebud Cemetery.

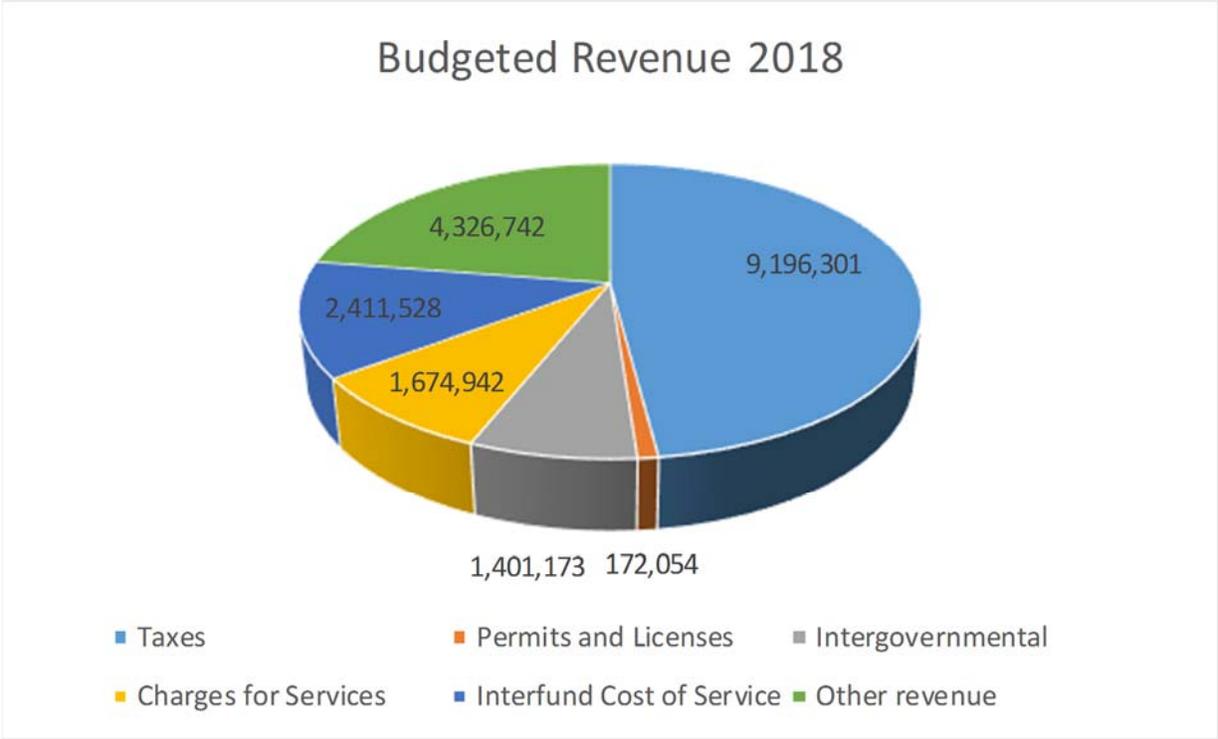


Figure 49 - Chart of General Fund Revenues

Water and Wastewater

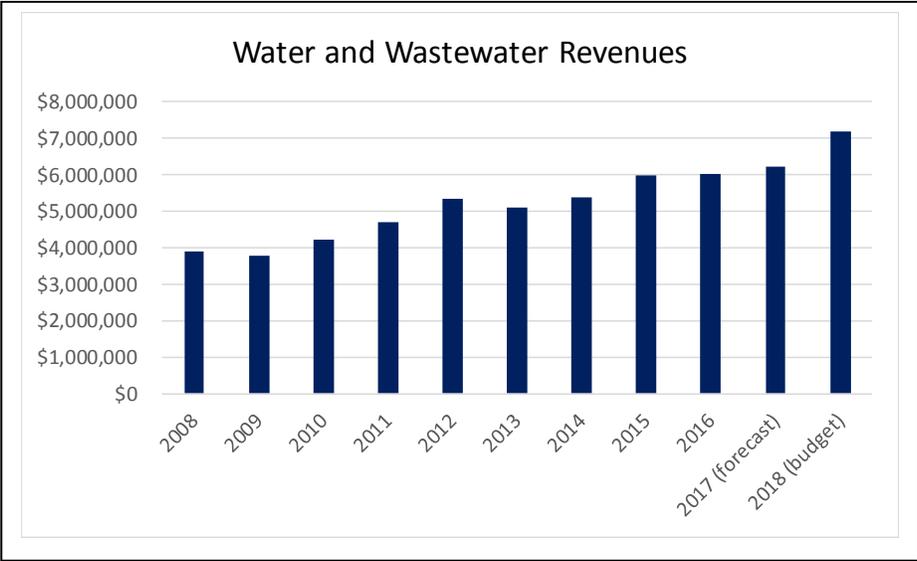


Figure 50 - Chart of Water / Wastewater Fund Revenues

Electric System

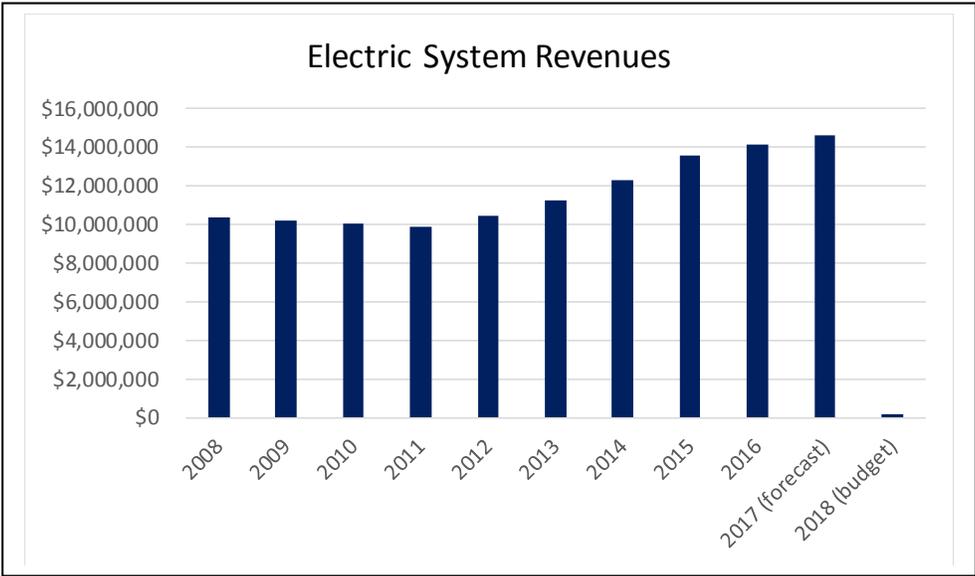


Figure 51 - Chart of Electric System Fund Revenues

Airport



Figure 52 - Chart of Airport Fund Revenues

Landfill

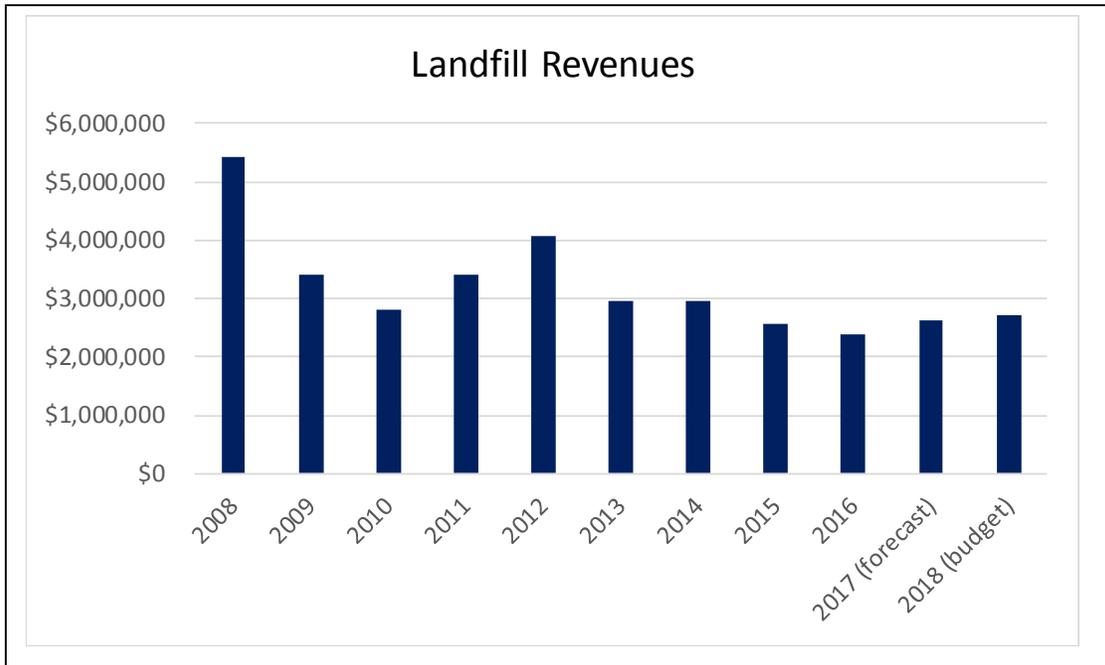


Figure 53 - Chart of Landfill Revenues

Cost Allocation Plan

Municipalities have central business services that support more than just the General Fund. Enterprise Funds, the Fleet Fund, other Governmental Funds and Capital Funds all require services such as accounting and finance, computer support, legal counsel and facilities management. A transfer is made from these funds to the General Fund to more accurately account for expenditures and provide operating capital to pay wages and other operating expenses in the General Fund. To determine the amount of the allocation a formula is developed that endeavors to estimate how much support each fund requires. The Interfund Cost of Service line item in the 2018 Budget is 2% over the 2017 budget. Over the years as the City's cost accounting has become more complex the formula has changed to accommodate this trend. Due to that and significant department head turnover the allocation plan is not sufficiently understood by budget officers. The cost allocation plan will be revisited during the 2018 fiscal year and the 2019 Budget will contain detail behind the revised forecast.

DEBT SERVICE

Legal Debt Limits

In 2016 Glenwood Springs residents voted to allow the City to issue up to approximately \$54,000,000 in revenue bonds. The funds will be used for infrastructure projects, which may include the Confluence redevelopment, improvements to South Midland Avenue, a permanent connection to 8th Street, replacement of the 27th Street Bridge, the construction of South Bridge and other qualifying public improvements.

Governmental Funds Long-Term Debt

A&I Fund

This fund currently services two outstanding bond issues;

- (a) \$4,999,017 Government Agency Bonds dated May 1, 1999, issued to evidence the loan agreement of the same date with the Colorado Water Resources and Power Development Authority. The bond bears an effective interest yield of 3.77%, payable April 1 and October 1 from 1999 through 2018. Principal on this issue matures April 1 and October 1 of each year from 1999 through 2018. In 2013, this debt was advance refunded by Colorado Water Resources and Power Development Authority, with estimated saving of \$141,970 to the City.
- (b) \$11,825,000 Sales and Use Tax Revenue Refunding Bonds dated March 9, 2010, bearing interest rates ranging from 2.0% to 3.4%. This offering advance refunded the City's Sales and Use Tax Revenue Bonds, Series 1999. Bonds of this issue maturing on October 1, 2018, are subject to mandatory sinking fund requirements. The revenues derived from the 1.0% portion of the City's effective 3.7% sales and use tax are pledged for payment of bonds of this issue.

The A&I Fund will pay \$2,786,608 in 2018 to retire both issues. Of that amount, a restricted bond reserve will be released of \$1,182,500 leaving a net impact to the A&I fund in 2018 of \$1,604,108.

General Fund

\$2,085,000 Limited Tax General Obligation bonds dated February 1, 2012, with stated interest rate at 2.190%. This offering advance refunded the City's Limited Tax General Obligation Bonds, Series 2001. This issuance will be serviced by the City's General Fund. This issuance matures December 1, 2020.

Street Tax Fund

\$3,070,000 Sales and Use Tax Bonds dated December 8, 2015, with stated interest rate at 2.280%. This offering will be used toward completion of construction projects related to (a) relocation of State Highway 82, (b) constructing the South Bridge project over the Roaring Fork River, or (c) constructing the 8th Street

connection from Midland Avenue to downtown Glenwood Springs. The revenue derived from the City's Street Tax Fund's sales and use taxes are pledged for payment of bonds of this issue. The City's Street Tax Fund will service these bonds. This issuance matures December 1, 2026.

The Governmental Funds annual debt-service requirements are summarized here:

<u>Year Ended December 31,</u>	<u>1999 Government Agency Bonds</u>	<u>2010 Sales and Use Tax Revenue Refunding Bonds</u>	<u>2012 Limited Tax General Obligation</u>	<u>2015 Sales and Use Tax Bonds</u>	<u>Grand Total</u>
2017	\$ 357,474	\$ 1,427,638	\$ 250,915	319,296	\$ 2,355,323
2018	178,420	2,608,187	250,878	318,482	3,355,967
2019	-	-	250,730	317,554	568,284
2020	-	-	255,475	321,512	576,987
2021	-	-	-	320,242	320,242
2022 - 2026	-	-	-	1,588,056	1,588,056
Total	535,894	4,035,825	1,007,998	3,185,142	8,764,859
Less: Interest	(25,011)	(270,825)	(52,998)	(365,142)	(713,976)
Total	<u>\$ 510,883</u>	<u>\$ 3,765,000</u>	<u>\$ 955,000</u>	<u>\$ 2,820,000</u>	<u>\$ 8,050,883</u>

Figure 54 - Governmental Funds Debt Service Table

Business-Type Long-term Debt

Water and Wastewater Enterprise Fund

\$31,460,100 Water and Sewer Revenue Bonds, Series 2010, issued by Colorado Water Resources and Power Development Authority ("CWRPDA") on behalf of the City's utility enterprise, per a loan agreement dated May 1, 2010. Repayment terms are through August 2032. The City's annual interest is 2.5%. The proceeds are to be used to construct a regional wastewater plant, lift station and upgrades to the distribution system. In an effort to keep water and sewer prices low for the citizens of Glenwood the Capital Fund subsidizes the payment with a transfer to the Water and Wastewater Fund. In 2017 the subsidy was \$480,000. In 2018 the originally scheduled transfer was to be \$320,000, however since this enterprise fund did not implement the recommended 4% rate increase in either 2016 or 2017 the subsidy will not be required in 2018 and the funds will remain in Capital Projects.

<u>Year Ended December 31,</u>	<u>Water and Sewer Revenue Loan</u>
2017	1,957,715
2018	1,959,168
2019	1,960,250
2020	1,959,271
2021	1,962,119
2022 - 2026	9,786,908
2027 - 2031	9,781,543
2032	1,956,173
Total	31,323,147
Less: Interest	(6,541,197)
Total	<u>\$ 24,781,950</u>

Figure 55 - Enterprise Fund Debt Service Table

Interfund Receivables, Payables and Transfers

In 2007, Landfill Operations loaned to the Downtown Development Authority \$435,767 to acquire real property. Terms of the Interfund Loan are annual principal and interest payments beginning August 2008 through August 2027. The initial annual interest rate on this loan was fixed at 5.91%. In 2015, the fixed

interest rate was reduced to 3%. At December 31, 2016, principal amount outstanding on this loan was \$279,521.

In 2012, the City's Landfill Operating and Fleet Service Funds loaned a total of \$2,000,000 to the Downtown Development Authority to pursue the construction of a parking garage within City limits. Terms of the Interfund Loan are annual

principal and interest payments beginning in August 2013 through August 2027. Annual interest rates are at 1% on \$500,000 for five years, 2% on \$500,000 for ten years, and 3% on \$1,000,000 for

	<u>Due from</u>	<u>Due to</u>
General Fund	\$ -	\$ 47,098
Landfill Operations	-	693,376
Fleet Service Fund	-	775,356
Downtown Development	1,515,830	-
	<u>\$ 1,515,830</u>	<u>\$ 1,515,830</u>

Figure 56 - Summary of Interfund Activity

15 years on the various interfund loans. At December 31, 2016, principal amount outstanding to Landfill Operations totaled \$413,858, and the principal amount outstanding to the Fleet Service Fund totaled \$775,357. Interest payments made by the Downtown Development Authority to Landfill Operations and the Fleet Service Fund during 2016 totaled \$42,568. In 2017 Council issued a resolution to cancel the DDA's obligation to the Fleet Fund as a measure of internal equity to repay the DDA's purchase of property in the 700 block of Grand Avenue. It is expected that the balance of the loan will be canceled in 2018. A summary of the interfund payables and receivables at the beginning of 2017 is provided here:

The debt the DDA has to the Fleet Fund was forgiven in 2018 to provide the DDA with sufficient capital to execute the purchase of property downtown. The DDA will transfer \$79,746 to the Landfill in 2018 and pay a total of \$12,503 in interest.

Expected Future Debt

The City has engaged a municipal advisor to help identify viable alternatives and prepare the City for an upcoming bond issue. Several projects may be funded in whole or in part with a bond issue, the most likely being the 8th Street Connection, South Midland Avenue Improvements, the 27th Street Bridge and the redevelopment of 6th Street. A bond issue will likely be in the \$10 million to \$20 million range at an approximate true interest rate around 4%, requiring a payment of between \$650,000 per year (\$10 million issue) and \$1,350,000 per year (\$20 million issue) for 25 years. Opportunities to secure grant funding and/or funding partnerships are being explored along with other variables that will help determine the amount and timing of any bond issue.

STATISTICAL/SUPPLEMENTAL SECTION

City Description

Incorporated in 1885, the City of Glenwood Springs, Colorado was originally inhabited by nomadic Ute Indian tribes who believed in the healing powers of the local hot springs and vapor caves. Early settlers Isaac Cooper and Walter Devereux saw the potential for Glenwood Springs to become a highly-regarded destination and developed these amenities into a world class resort. In 1888, the bathhouse at Glenwood Hot Springs Pool opened and in 1893, the Hotel Colorado welcomed its first guests. The local economy back then was not only fueled by tourism but also by coal mining, farming and ranching, commerce, and outdoor recreation.

Today, Glenwood Springs is an ideal place to live, work and raise a family. The city and surrounding area is served by the Roaring Fork School District RE-1 and various private institutions. Glenwood Springs is also home to Colorado Mountain College, which offers a full range of learning opportunities. In order to better serve the transportation needs of residents and visitors, the city is part of the Roaring Fork Transportation Authority. This taxpayer funded organization provides public transit throughout the Roaring Fork Valley.

The Glenwood Parks and Recreation Department provides enriching recreational activities, beautiful parks and open space for our community. The Parks Department maintains 15 developed parks, totaling over 100 acres and over 4000 acres of open space, along with five athletic fields, an award-winning Community Center, a skate park, outdoor theater, six lit tennis courts, two sand volleyball courts, 12 picnic pavilions, many trails, and a boat ramp. The department also provides perpetual care for both a municipal and historical cemetery.

The City of Glenwood Springs is nestled in the Rocky Mountains and sits at the confluence of the Roaring Fork and Colorado Rivers. The existing city boundary encompasses approximately 5.68 miles, with a 2016 U.S. Census Bureau population estimate of 9,997 residents. The City provides water, wastewater, landfill, electrical, and broadband services. City utilities offer rates that are competitive with, and often much lower than state averages.

Other City services include police, fire/emergency medical services, finance, city clerk, municipal court, community development, and public works. The Glenwood Springs Fire Department not only provides fire and medical services to the almost 10,000 city residents, they also provide these services to the residents of unincorporated Garfield County, as part of the Glenwood Springs Rural Fire Protection District.

Known as a world-class outdoor destination, Glenwood Springs is home to both exciting and relaxing options for residents and visitors, including the Glenwood Hot Springs, Glenwood Caverns Adventure Park, Sunlight Mountain Resort, Yampah Spa and Vapor Caves, and Hanging Lake. There are numerous activities for the entire family including hiking, biking, rafting, camping, paragliding and fishing. Glenwood Springs has an extensive trail system that runs alongside our beautiful rivers and into Glenwood Canyon, just east of Glenwood Springs.

PEOPLE

Population	Glenwood Springs	Colorado
Population estimates, July 1, 2016	9,997	5,540,545
Population estimates base, April 1, 2010	9,610	5,029,324
Population, percent change - April 1, 2010 to July 1, 2016	4.00%	10.20%
Persons under 18 years, percent, April 1, 2010	23.60%	24.40%
Persons 65 years and over, percent, April 1, 2010	8.30%	10.90%
Race and Hispanic Origin		
Hispanic or Latino, percent, April 1, 2010(b)	31.50%	20.70%
White alone, not Hispanic or Latino, percent, April 1, 2010	65.30%	70.00%
Black or African American alone, percent, April 1, 2010	1.20%	4.00%
Foreign born persons, percent, 2011-2015	13.50%	9.80%
Housing		
Housing units, April 1, 2010	4,113	2,212,898
Median value of owner-occupied housing units, 2011-2015	\$321,100	\$247,800
Median gross rent, 2011-2015	\$1,158	\$1,002

Language		
Language other than English spoken at home, percent of persons age 5 years+, 2011-2015	24.50%	16.90%
Education		
High school graduate or higher, percent of persons age 25 years+, 2011-2015	85.20%	90.70%
Bachelor's degree or higher, percent of persons age 25 years+, 2011-2015	33.80%	38.10%
Health		
With a disability, under age 65 years, percent, 2011-2015	6.20%	7.20%
Persons without health insurance, under age 65 years, percent	28.80%	9.20%
Income & Poverty		
Median household income (in 2015 dollars), 2011-2015	\$49,538	\$60,629
Per capita income in past 12 months (in 2015 dollars), 2011-2015	\$28,928	\$32,217
Persons in poverty, percent	15.40%	11.50%

Figure 57 - Demographic Information for Glenwood Springs

Glenwood Springs, Colorado

5,746 Elevation

9,614 Population

Location: Glenwood Springs is 160 miles west of Denver and 90 miles east of Grand Junction via Interstate 70. Either direction, it's a beautiful drive through the scenic Western Slope or Glenwood Canyon.

Climate:

At 5,746 feet, Glenwood Springs enjoys an Alpine climate with virtually no humidity in the summer and very mild winters.

Annual Average Temperatures:

80 degrees – SUMMER (June-August)

60-70 degrees – FALL (September-October)

30-40 degrees – WINTER (December-March)

60-70 degrees – SPRING (April-May)

18" ANNUAL PRECIPITATION

250" AVERAGE SNOWFALL at Sunlight Mountain Resort

Figure 58 - Population and Climate Statistics in Glenwood





Glenwood Springs is located 160 miles west of Denver and 90 miles east of Grand Junction via Interstate 70. The local area is surrounded by public lands, most notably the White River National Forest and land controlled by the Bureau of Land Management. The Grand Mesa is to the west, while the immense Flattops Wilderness area occupies much of the land to the north.

Glenwood Springs is the County Seat of Garfield County and the location for the courts of the 9th Judicial District and Garfield County Jail.

The City of Glenwood Springs is a home rule municipality and is organized under the Council-Manager form of government. The City has adopted a home rule charter that acts as the City's basic governing document over local issues. The seven-member City Council is responsible for the legislative function of the municipality, such as establishing policy, passing ordinances, appropriating funds, and developing an overall vision. The City Manager is chosen by City Council and is expected to implement the policies and course that have been established by the Council. City revenue is primarily derived from sales taxes.

While employment numbers specific to Glenwood Springs are unavailable, there is county-wide information existing. The unemployment rate continues to drop in Garfield County, down 0.6 percentage points from 2015 numbers.

Garfield County, CO Annual Labor Force Statistics						
2011 to 2016						
Year	Period	Labor Force	Employment	Unemployment	Unemployment Rate	
2011	Annual	31,376	28,404	2,972	9.5%	
2012	Annual	31,490	28,813	2,677	8.5%	
2013	Annual	31,038	28,728	2,310	7.4%	
2014	Annual	31,269	29,624	1,645	5.3%	
2015	Annual	30,552	29,279	1,273	4.2%	
2016	Annual	30,819	29,722	1,097	3.6%	

Figure 59 - Labor Force Statistics in Garfield County

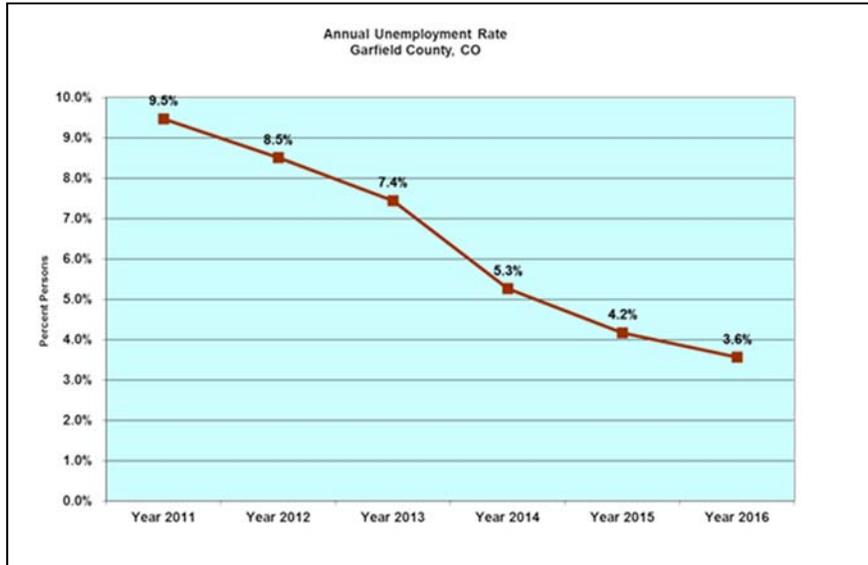


Figure 60 - Garfield County Unemployment Rate

General Information & Comparison to Other Municipalities

Health care

HEALTHCARE AT VALLEY VIEW HOSPITAL

Valley View Hospital may be a small hospital, but it has a big reputation for excellence! In fact, a growing number of people are choosing to leave their home healthcare markets and travel to Glenwood Springs to receive their medical treatments. Among its many accolades Valley View Hospital has been recognized for performance excellence from Healthgrades, J.D. Power & Associates, The Joint Commission and Consumer Reports; Truven Health named it a "Top 100 Hospital." Valley View is also a Planetree designated patient-centered hospital.

Access to quality specialty care and top-notch medical professionals is the driving force for choosing Valley View Hospital over a closer-to-home option. Approximately 37 percent of Valley View's patients travel thirty miles or more for treatment for a variety of health issues. These include but are not limited to:

- Cardiology
- Oncology
- Neurosurgery
- Orthopaedics
- Plastic Surgery

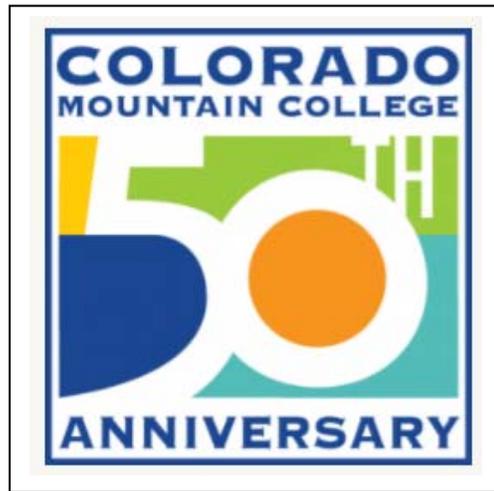
For patients and their family and friends who travel with them for multiple day treatments, the hospital can customize a plan to make a stay at Valley View and in Glenwood Springs as pleasant as possible. For example, for those receiving cancer treatments at the [Calloway-Young Cancer Center](#), Valley View can assist with accommodations at either the Rona Chorman House, a nearby condominium for families of cancer patients, or through its partnerships with the area's lodges. In addition to accommodations, Valley View continues to grow its community relationships with local restaurants, attractions and transportation providers.



Education

Glenwood offers public educational options for students in elementary school, middle school and high school. In addition, associates and bachelors degrees are available locally at Colorado Mountain College.

CMC was ranked #17 by CNN/Money for student success among more than 800 two-year colleges and #1 among Colorado's two-year colleges for graduation plus transfer rates. The city congratulates CMC on its 50th anniversary in 2017.



Public safety



The City of Glenwood Springs operates full-service Police and Fire Departments. The 2018 Budget includes an additional Police Officer 1 funded with revenues from the new Marijuana Tax Fund.

Culture

There is always something to do in Glenwood, as it enjoys a wide array of arts, music and culture. Offerings include the following, among others:

- Colorado Mountain College Community Theatre
- Glenwood’s Farmers Market
- Symphony in the Valley
- Summer of Music
- Two Rivers Art Project
- Thunder River Theatre
- Glenwood Vaudeville Review



Figure 61 - Music Fans Arriving for a Summer of Music Concert Event

Recreation

Glenwood is known for its many outdoor recreational activities. Popular activities include skiing and snowboarding, mountain biking, rock climbing, snowshoeing, hiking, rafting, fly-fishing, horseback riding, shopping, paragliding and visiting a variety of tourist attractions.



Figure 63 - A Cyclist Enjoying the New Trail on Red Mountain



Figure 62 - Brown Trout Pulled from the Colorado River

In addition to these activities the Glenwood Community Center offers a climbing wall, aquatic center, fitness center, gymnasium and ice rink.

Transportation

Glenwood is easy to get to whether by plane, train or automobile. Airports in Grand Junction, Denver, Eagle and Aspen provide convenient options. Amtrak services the community directly with routes stopping downtown at the Glenwood train station. Located on I-70 approximately 3 hours west of Denver, Glenwood is accessible 365 days a year. Local transit operations include Ride Glenwood (a local bus service), an extensive trail system for walking or biking to your destination, and the Roaring Fork Transit Authority (RFTA) operates busses throughout the Roaring Fork Valley.

Utilities

Glenwood offers its businesses and residents electric service, water delivery and wastewater management.

These utilities are self-performed by our public works department. In addition, the landfill located in South

Canyon accepts refuse of all kinds and is easily accessible to residents and visitors. The Glenwood Springs Municipal Airport is used by local pilots who operate small aircraft. Our community broadband department is in the process of engineering and building additional infrastructure that will provide access throughout the service district to reliable, inexpensive and lightning fast service.



Figure 64 - Ride Glenwood Bus

Housing

Affordable living options in Glenwood continues to be a challenge. The high demand for real estate and workforce-related housing has resulted in considerable price increases in recent years. Housing projects currently underway in Cardiff Mesa, Oasis Creek and the Meadows will provide much-needed rental opportunities when completed. While no easy answer to this problem exists, Glenwood is working with surrounding communities to improve the housing options that are available.

Economic and Labor Force Data

Cost of living

Glenwood's cost of living is relatively expensive, primarily as a result of high real-estate costs which makes affordable housing a significant challenge. The western slope of Colorado presents certain logistical challenges that put upward pressure on other commodities such as fuel and food.

Major industries

The dominant industry in Glenwood is tourism. Many attractions exist that draw visitors from all over the world, including the Hot Springs Pool, Glenwood Caverns, Sunlight Ski Resort, the Vaudeville review, Iron Mountain Hot Springs and others. Glenwood has a vibrant professional services community as well, including the practices of law, engineering, real estate and finance. Retail and healthcare industries also thrive in Glenwood.

Tax Receipts by Industry

Sales Tax Collections

	2013	2014	2015	2016	2017	% Change 2016-2017
Transportation/Utilities	57,537	62,895	60,646	70,494	77,721	10.25
Building Materials and Supplies	109,969	115,923	135,776	146,027	137,730	-5.68
General Merchandise Stores	250,883	264,722	262,936	265,005	229,064	-13.56
Food Stores	156,934	166,093	173,694	192,389	186,183	-3.23
Automotive/Service Stations	133,477	148,125	179,857	194,316	170,102	-12.46
Apparel/Accessories	52,653	55,263	54,967	58,948	56,218	-4.63
Furniture/Home Furnishings	21,439	29,743	26,073	24,582	22,081	-10.18
Eating/Drinking Places	196,567	213,794	226,038	227,651	210,101	-7.71
Miscellaneous Retail	124,600	134,032	132,550	128,780	107,854	-16.25
Motel/Hotel	170,161	194,224	202,326	207,025	208,523	0.72
Personal Services	2,129	2,445	2,348	1,720	1,449	-15.74
Business Services	16,160	17,738	13,235	15,693	19,587	24.82
Health and Recreation	10,887	13,339	15,093	16,974	16,097	-5.17
Marijuana	5,277	26,759	24,405	25,066	22,293	-11.06
All Other	6,524	2,916	2,167	7,748	6,327	-18.35
Totals	1,315,199	1,448,014	1,512,112	1,582,419	1,471,328	-7.02

Figure 65 - Tax Receipt Table by Industry

Large Employers

Glenwood's largest employers include Lowe's Home Centers, Valley View Hospital, Garfield County, Colorado Mountain College, the Hot Springs Pool and Glenwood Caverns, along with retail operations including Lowe's Home Centers, Target, Wal-Mart, and Petco.

Tax Receipts by Area

Taxing Districts

Glenwood's tax areas are summarized below. The largest single area is the Meadows, accounting for roughly 25% of annual tax receipts.

Area	Business Area Name	August 2017	August 2016	\$ Difference	% Difference
13	GMDWS: Glenwd Meadows	300,210.44	336,683.04	(36,472.60)	-10.83%
12	RFMKT: R F Marketplace	162,908.84	177,079.34	(14,170.50)	-8.00%
11	PEDLR: Temporary Vendor	1,864.09	3,398.04	(1,533.95)	-45.14%
10	NOGLN: North Glenwd	175,552.74	189,246.67	(13,693.93)	-7.24%
9	WGLWD: West Glenwood	155,086.84	164,383.16	(9,296.32)	-5.66%
8	11-23: 11 to 23 Streets	225,893.94	230,988.58	(5,094.64)	-2.21%
7	SGLWD:23rd to City Limit	121,704.30	122,594.74	(890.44)	-0.73%
6	WMALL:West Glenwd Mall	58,391.38	73,042.48	(14,651.10)	-20.06%
5	7-11: 7 to 11 Streets	139,491.94	161,191.60	(21,699.66)	-13.46%
4	OUTGS:Out of Glenwd Spgs	33,852.90	24,258.21	9,594.69	39.55%
3	GLNWD:Glenwood Springs	36,995.21	45,602.20	(8,606.99)	-18.87%
2	OUTCO: Out of Colorado	59,375.25	53,950.71	5,424.54	10.05%
Grand Total		1,471,327.87	1,582,418.77	(111,090.90)	-7.02%
TIF - Downtown Business⁽¹⁾		311,097.22	343,666.65	(32,569.43)	-9.48%

Figure 66 - Table of Sales Tax Collection by Business Areas

Historical Sales Tax Comparison

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>% Change 2017 vs 2016</u>	<u>YTD % Change</u>
January	1,043,132	998,007	1,122,151	1,178,056	1,205,216	2.31	2.31
February	945,310	970,853	1,072,039	1,137,481	1,127,334	(0.89)	0.73
March	1,189,455	1,260,135	1,382,565	1,447,251	1,506,200	4.07	2.02
April	1,006,955	1,081,261	1,184,868	1,256,435	1,274,638	1.45	1.88
May	1,151,014	1,212,986	1,307,107	1,364,645	1,389,086	1.79	1.86
June	1,425,356	1,505,444	1,637,258	1,792,905	1,731,483	(3.43)	0.70
July	1,334,591	1,474,355	1,579,778	1,610,220	1,639,680	1.83	0.89
August	1,315,199	1,448,014	1,512,112	1,582,419	1,471,328	(7.02)	(0.22)
September	1,328,843	1,477,296	1,559,080	1,601,168			
October	1,117,357	1,286,735	1,335,404	1,389,825			
November	1,104,004	1,218,414	1,272,581	1,297,195			
December	1,586,951	1,705,319	1,875,115	1,911,864			
Totals	<u>\$14,548,165</u>	<u>\$15,638,819</u>	<u>\$16,840,058</u>	<u>\$17,569,464</u>	<u>\$11,344,965</u>		

Figure 67 - Historical Sales Tax Comparison

GLOSSARY AND ACRONYMS

Acronyms

<p>A&I – Acquisition and Infrastructure BIW – Budget Initiative Worksheet C.R.S. – Colorado Revised Statute CBN – Community Broadband Network CDPHE – Colo Dept of Public Health and Environment CEBT – Colorado Employers Benefits Trust CIP – Capital Improvement Plan CIRSA – Colo Intergovernmental Risk Sharing Agency CML – Colorado Municipal League COLA – Cost of Living Adjustment DDA – Downtown Development Authority DOLA – Department of Local Affairs EC – Employers Council ERP – Enterprise Resource Program FAB – Financial Advisory Board FTE – Full-Time Equivalent (employee) FY – Fiscal Year</p>	<p>GAAP – Generally Accepted Accounting Principles GAB – Grand Avenue Bridge GASB – Governmental Accounting Standards Board GFOA – Government Finance Officers Association GID – General Improvement District GIS – Geographic Information System IGA – Intergovernmental Agreement ITC – Information Technology Committee LoVa – Lower Valley Trails Group MOC – Municipal Operations Center MSEC – Mountain States Employers Council OT – Overtime RFTA – Roaring Fork Transit Authority TIF – Tax Increment Financing SWAT – Special Work Activities Team VALE – Victims Advocate and Law Enforcement Fund WW - Wastewater</p>
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Figure 68 - Commonly Used Acronyms

Glossary of Terms

Accrual Basis of Accounting – accounting method that matches the timing of revenues with their corresponding expenses

Appropriation – legal authorization granted by City Council to make expenditures as specified in the appropriating resolution

Available Reserves – Funds available to Council for appropriation without having to seek approval from voters or other external parties

Capital Expenditure – an asset of more than \$5,000 with a useful life of more than a year

Capital Improvement Plan – 5 or 10-year forecast of major expenditures

Debt Service – annual payment of principal and interest on City-issued debt

Enterprise Fund – operated like a business with a revenue source intended to be sufficient to meet capital and operating costs

Estimated Revenue – forecast of revenue to be collected in a future period

Fiduciary Fund – holds resources on behalf of entities outside the government; i.e. Cemetery Fund

Fiscal Year – January 1 through December 31

Function – Governmental activity including general administration, public transportation, public safety, community development, public works, and parks and recreation

Fund – fiscal and accounting entity with self-balancing set of accounts which are segregated usually by financial resources or other special regulations or restrictions

Fund Balance – Money remaining in a fund after it has paid its expenses and obligations and carried to a future year

Grant – contribution by a government or other organization to support a particular function or project

Impact Fees – charged to developers to cover, in whole or in part, the anticipated cost of improvements that will be necessary such as parks and sidewalks

Indirect Cost – costs attributed to providing services that does not involve a cash payment

Interfund Cost of Service – transfer made from a capital or proprietary fund to the General Fund for support of that fund such as IT, human resources, finance and administration

Intergovernmental Agreement – a concord between two or more governmental units to implement an initiative to their mutual benefit

Internal Service Fund – accounts for the financing of goods or services by one department to another on a cost reimbursement basis; the City's only Internal Service Fund is Fleet.

Mill – property tax rate based on the value of property; one mill produces one dollar of tax per \$1,000 of property valuation.

Modified Accrual Basis of Accounting – revenues are recognized when they are both measurable and available (within a year); expenditures are recognized when the related liability is incurred.

Operating Expenditure – a cost in the normal course of business that is not capitalized as an asset

Proprietary Fund – Business-type activity fund with associated revenues; includes Enterprise and Proprietary Funds

Public Hearing – a meeting where the public is invited to attend and provide input to the budget

Reserve – account used to earmark a portion of fund balance to indicate whether it is available for expenditure, and if so for what purpose(s)

Resolution – an issue passed by City Council in a vote featuring a quorum

Revenue Bond – municipal debt issued by the City and secured with future revenue from the A&I Fund

Special Revenue Fund – accounts for revenues legally earmarked for a particular purpose

Supplemental Appropriation – an act by the City Council to transfer budgeted and appropriated monies from one spending agency to another, whether those agencies are in the same or different fund.

Tax Increment Financing – financing secured by the anticipated incremental increase in tax revenues, resulting from the redevelopment of an area

Working Capital – amount of cash remaining if all of the current assets were converted to cash at their book value and all of the current liabilities paid at their book value

CITY OF GLENWOOD SPRINGS - 2018 BUDGET

Preliminary Summary of All Funds (000's)

SUMMARY OF ALL FUNDS	REVENUES	OPERATING EXPENDITURES	Excess Revenues Over (Under) Expenditures	Transfers In	Transfers Out	Excess Revenues Over (Under) Expenditures and Transfers	Principal Debt Payments	Capital Purchases	Net Budget Appropriation
GOVERNMENT AND INTERNAL SERVICE FUNDS									
GOVERNMENTAL FUND TYPES									
General Fund	\$17,346.2	\$15,804.4	\$1,541.7	\$1,517.0	(\$2,774.6)	\$284.1	(\$230.0)		\$17,292.1
Internal Service Funds	1,459.9	1,445.6	14.3	.0	(500.0)	(485.7)		(967.3)	2,912.9
Fleet Service Fund	\$1,459.9	\$1,445.6	\$14.3	\$0	(\$500.0)	(\$485.7)		(\$967.3)	\$2,912.9
Special Revenue Funds									
Tourism Promotion Fund	1,035.4	1,013.7	21.6		(50.0)	(28.4)			1,063.7
V.A.L.E. Fund	38.0	51.0	(13.0)			(13.0)			51.0
Conservation Trust Fund	110.8	194.5	(83.7)			(83.7)			194.5
Street Tax Fund	2,653.4	2,269.8	383.6			383.6	(64.3)		2,334.1
Bus Tax Fund	1,825.7	1,913.0	(87.3)			(87.3)			1,913.0
Marijuana Tax Fund	400.0	1.0	399.0		(399.0)	.0			400.0
Fire and EMS Fund	1,202.5	3,991.6	(2,789.2)	2,789.2		.0			1,202.5
Total Special Revenue Funds	\$7,265.7	\$9,434.7	(\$2,169.0)	\$2,789.2	(\$449.0)	\$171.2	(\$64.3)	\$0	\$7,158.8
Capital Projects Funds									
Capital Projects Fund	2,866.7	533.3	2,333.4		(500.0)	1,833.4		(2,257.5)	3,290.8
Acquisition & Improvement Fund	7,053.6	799.8	6,253.8	1,390.0	(1,237.0)	6,406.8	(2,668.7)	(5,199.5)	8,515.0
Fire Equipment Replacement Fund	319.8	.0	319.8	184.4		504.2		(1,410.0)	1,225.6
Total Capital Projects Funds	\$10,240.1	\$1,333.1	\$8,907.0	\$1,574.4	(\$1,737.0)	\$8,744.5	(\$2,668.7)	(\$8,867.0)	\$13,031.4
ENTERPRISE FUNDS									
Enterprise Funds									
Utility Enterprise Funds									
Water & Sewer System	7,193.8	6,543.7	650.1			650.1	(1,144.7)	(2,683.0)	10,371.4
Electric System	15,922.2	15,670.3	251.8			251.8		(2,210.5)	17,880.8
Airport Enterprise Fund	141.6	175.6	(34.0)			(34.0)		.0	175.6
Landfill Enterprise Fund	2,707.1	3,553.0	(845.9)	79.7		(766.1)		(1,164.0)	4,637.2
Total Enterprise Funds	\$25,964.6	\$25,942.6	\$22.0	\$79.7	\$0	\$101.8	(\$1,144.7)	(\$6,057.5)	\$33,065.0
FIDUCIARY FUND TYPES									
FIDUCIARY FUND TYPES									
Trust Funds									
Cemetery Reserve Fund	1.1	.0	1.1			1.1			.0
Total Trust Funds	\$1.1	\$0	\$1.1	\$0	\$0	\$1.1	\$0	\$0	\$0
COMPONENT UNITS									
COMPONENT UNITS									
General Improvement District - 1980	42.5	38.3	4.1	.0		4.1			38.3
Downtown Development Authority	555.9	199.7	356.1	.0	(409.7)	(53.6)		(25.0)	634.5
Total Component Units	\$598.3	\$238.0	\$360.3	\$0	(\$409.7)	(\$49.5)	\$0	(\$25.0)	\$672.8
TOTAL OF ALL FUND TYPES									
TOTAL ALL FUND TYPES	\$62,875.9	\$54,198.4	\$8,677.5	\$5,960.3	(\$5,870.3)	\$8,767.5	(\$4,107.7)	(\$15,916.8)	\$74,132.9

General Fund expenditures include debt service (principal and interest) and capital expenditures.

Remaining City Reserves at the end of 2018 are projected to be \$78,129,905

CITY OF GLENWOOD SPRINGS - 2018 BUDGET

Summary of General Fund Revenues, Expenditures and Fund Balance (in '000s)

GENERAL FUND	2016 Actual	2017 Budget	2018 Budget		
			Department Request	Manager Recommend	Council Approved
REVENUES					
REVENUES					
Taxes					
1100 Property Taxes - General	864.2	883.1	915.0	915.0	915.0
1102 Property Taxes - Fire Bonds	255.6	250.9	250.7	250.7	250.7
1104 Property Taxes - Fire Capital Improvement	184.2	184.3	184.4	184.4	184.4
1110 Specific Ownership	63.3	88.5	90.3	90.3	90.3
1120 Special Assessment	37.1	39.3	40.1	40.1	40.1
1130 General Sales Tax	7,011.2	7,222.9	7,367.4	7,367.4	7,367.4
1140 Use Tax	184.7	136.4	439.4	439.4	439.4
1145 Audit Revenue		13.6	30.0	30.0	30.0
1150 Franchise Tax	169.9	196.9	200.9	200.9	200.9
Total Taxes	\$8,770.2	\$9,016.0	\$9,518.2	\$9,518.2	\$9,518.2
Permits and Licenses					
1200 Contractors Licenses	23.0	20.8	22.8	22.8	22.8
1220 Liquor Licenses	30.7	60.3	68.8	68.8	68.8
1250 Sales Tax Licenses	35.7	30.0	33.0	33.0	33.0
1230 Dog Licenses	.2	.3	.3	.3	.3
1240 Building Permits	127.2	55.0	216.2	216.2	216.2
1260 Vendor Permits	2.3	2.4	2.4	2.4	2.4
Total Permits and Licenses	\$219.0	\$168.7	\$343.5	\$343.5	\$343.5
Intergovernmental					
1310 Cigarette Tax	78.5	72.7	74.2	74.2	74.2
1320 County Road and Bridge	161.7				
1160 County Sales Tax	271.9	255.0	260.1	260.1	260.1
1340 Highway Use Tax	292.7	305.3	311.4	311.4	311.4
1380 Severance Tax	284.4	300.0	75.0	75.0	75.0
1391 Grants LEAF Grant - State	.6	.0	.0	.0	.0
1395 Other Grants	25.1	355.0	150.0	150.0	150.0
1396 Grants - Federal HIDTA	94.4	85.8	87.5	87.5	87.5
Total Intergovernmental	\$1,209.3	\$1,373.7	\$958.1	\$958.1	\$958.1
Charges for Services					
1410 Plan Check and Record Fees	62.3	60.0	70.0	70.0	70.0
1415 Planning Fees	22.1	25.0	98.6	98.6	98.6
1430 Cemetery Fees	11.6	6.0	6.0	6.0	6.0
1440 Police Fines	154.7	130.0	175.0	175.0	175.0
1445 Vehicle Inspection Fees	.9	.6	.6	.6	.6
1450 Impoundment Fees	4.3	4.5	4.5	4.5	4.5
1470 Court Fees	54.7	50.0	51.0	51.0	51.0
1480 Parking Fees and Fines	51.5	45.0	50.0	50.0	50.0
1500 Community Center Fees	1,302.4	1,271.0	1,500.0	1,500.0	1,500.0
xx01 Arts Program Fees			281.7	281.7	281.7
Legal fees			40.0	40.0	40.0
Engineering fees			40.0	30.0	30.0
3147 Park User Fees	50.7	50.0	60.0	60.0	60.0
3340 Affordable Housing and Airport Road Fees					
Total Charges for Services	\$1,715.4	\$1,642.1	\$2,377.4	\$2,367.4	\$2,367.4
Other Revenue					
4210 Allocated Organizational Costs - Electric	408.1	429.5	469.5	469.5	469.5
4220 Allocated Organizational Costs - Water/Sewer	164.1	180.8	185.3	185.3	185.3
4310 Interfund Franchise Fees - Electric	408.1	429.5	469.5	469.5	469.5
4320 Interfund Franchise Fees - Water/Sewer	164.1	180.8	185.3	185.3	185.3
3110 Interfund Cost of Service Allocation	2,258.4	2,364.2	2,411.5	2,411.5	2,411.5
3120 Interest	26.6	25.0	25.0	25.0	25.0
3136 Donations/Contributions	17.1	.0	60.0	60.0	60.0
3131 Miscellaneous	62.7	25.0	25.0	25.0	25.0
1460 Police Confiscated Assets	6.6	.0	.0	.0	.0
3137 Mineral Lease	.0	500.0	233.0	233.0	233.0
3138 Other Leases	48.5	50.0	55.0	55.0	55.0
3115 Reimbursement from Other Entities	69.1	47.1	30.0	30.0	30.0
3118 Insurance Reimbursement	.0	.0	.0	.0	.0
3122 Sales of Assets	.0	10.0	10.0	10.0	10.0
Total Other Revenue	\$3,633.2	\$4,241.9	\$4,159.1	\$4,159.1	\$4,159.1
Total General Fund Revenue	\$15,547.1	\$16,442.4	\$17,356.2	\$17,346.2	\$17,346.2

GENERAL FUND	2016 Actual	2017 Budget	2018 Budget		
			Department Request	Manager Recommend	Council Approved
EXPENDITURES					
EXPENDITURES					
General Government					
112 Administration	847.8	781.9	704.7	688.5	688.5
115 Human Resources	285.0	382.2	444.1	350.4	350.4
114 City Clerk/Elections	395.5	456.8	581.7	468.9	468.9
116 Finance/Purchasing	1,264.5	1,381.6	1,385.8	1,400.1	1,400.1
117 Information Technology	362.5	614.4	982.5	725.3	725.3
118 Judicial	211.9	252.0	227.4	246.7	246.7
119 Legal	305.9	705.0	405.0	380.0	380.0
120 Non-departmental Expenses	445.3	596.1	794.5	764.5	764.5
Total General Government	\$4,118.5	\$5,170.0	\$5,525.8	\$5,024.4	\$5,024.4
Public Safety					
131 Police Department	3,461.0	3,830.0	3,989.5	3,928.0	3,928.0
Total Public Safety	\$3,461.0	\$3,830.0	\$3,989.5	\$3,928.0	\$3,928.0
Community Development					
141 Community Development Administration/Planning	813.8	943.9	767.3	724.5	724.5
145 Building Inspection	203.4	248.0	285.2	285.3	285.3
Total Community Development	\$1,017.2	\$1,192.0	\$1,052.5	\$1,009.8	\$1,009.8
Public Works					
144 Engineering/Administration	598.7	680.1	626.8	629.6	629.6
153 Streets and Alleys	1,102.1	1,282.1	1,159.4	1,135.2	1,135.2
Total Public Works	\$1,700.8	\$1,962.2	\$1,786.1	\$1,764.8	\$1,764.8
Parks and Recreation					
154 Parks and Cemetery Maintenance	2,321.6	1,130.8	1,307.6	1,139.1	1,139.1
113 Recreation and Community Center	1,132.1	2,429.2	2,575.3	2,637.0	2,637.0
121 Facilities			170.5	170.5	170.5
122 Arts Programs			360.9	360.9	360.9
Total Parks and Recreation	\$3,453.7	\$3,559.9	\$4,414.3	\$4,307.5	\$4,307.5
Total General Fund Expenditures	\$13,751.2	\$15,714.1	\$16,768.2	\$16,034.4	\$16,034.4
EXCESS REVENUES OVER (UNDER) EXPENDITURES					
Excess Revenues Over (Under) Expenditures	\$1,795.9	\$728.2	\$588.0	\$1,311.7	\$1,311.7
TRANSFERS					
Transfers In					
559 DDA Fund - Non GAAP loan repayment	.0	30.0	30.0	30.0	30.0
5130 Acquisition & Improvement Fund for EHOP funding	80.0	80.0	80.0	100.0	100.0
5130 Acquisition & Improvement Fund for CC	1,020.0	1,158.2	1,075.3	1,137.0	1,137.0
5200 Transfer in from Tourism Fund	20.0	.0	50.0	50.0	50.0
Marijuana Tax Fund; Police Officer & Youth Education		.0	200.0	200.0	200.0
Transfers (Out)					
7078 To Fleet Service Fund					
7078 To Fire Equipment Replacement Fund	(184.2)	(184.3)	(184.4)	(184.4)	(184.4)
7043 To Fire and EMS Fund	(2,508.7)	(3,044.5)	(2,815.2)	(2,590.2)	(2,590.2)
7079 To DDA for Annual Settlement	(20.3)				
Total Transfers in and (out)	(\$1,593.2)	(\$1,960.5)	(\$1,564.3)	(\$1,257.6)	(\$1,257.6)
Excess Revenues Over (Under) Expenditures and Transfers	\$202.8	(\$1,232.3)	(\$976.3)	\$54.1	\$54.1
FUND BALANCE					
Fund Balance - Beginning	6,607.5	6,810.6	5,578.3	5,578.3	5,578.3
Fund Balance - Ending	6,810.6	5,578.3	4,602.0	5,632.5	5,632.5
Less: Non-Spendable	(589.3)	(589.3)	(589.3)	(559.3)	(559.3)
Less: Restricted	(705.9)	(705.9)	(705.9)	(705.9)	(705.9)
Less: Committed	(205.7)	(205.7)	(205.7)	(205.7)	(205.7)
Less: Unassigned 20% Contingency Reserve	(1,375.1)	(3,142.8)	(3,306.1)	(3,159.4)	(3,159.4)
Fund Balance - Unreserved	\$3,934.6	\$934.6	(\$205.0)	\$1,002.2	\$1,002.2
Available reserves	\$5,309.8	\$4,077.4	\$3,101.1	\$4,161.6	\$4,161.6
Available reserves / expenditures	39.0%	26.7%	18.8%	26.3%	26.3%

GENERAL FUND	2016 Actual	2017 Budget	2018 Budget		
			Department Request	Manager Recommend	Council Approved

GENERAL FUND NOTES:

- 131 Public safety in the general fund includes Police only. City-wide public safety includes Fire and EMS fund.
- 1100 Properties are valued every other year and funds are received the following year. 2018 is a new valuation year, forecast is based on estimate received by the County on 8/21/2017.
- 1102 Mill levy established by voters for the fire department, expires in 2019, will be on the ballot in 2018 to renew.
- 1104 Mill levy established by voters for the fire department, expires in 2019, will be on the ballot in 2018 to renew.
- 1110 Specific Ownership is revenue from county vehicle registration.
- 1120 Special Assessment tax is from a special assessment district.
- 1130 General Sales Tax; forecast is based on 2% over the 2017 original budget. 2017 may miss but we believe the City will return to its established trend after the GAB project.
- Use Tax; forecast is based on 2% over the 2017 original budget. 2017 may miss but we believe the City will return to its established trend after the GAB project. Also includes two major development projects. The tax on the Loft at the Meadows is expected to be \$444,000, and \$296,000 for the Oasis project; 40.5% goes to the General Fund.
- 1145 Audit Revenue is from sales and use taxes that were due in prior periods but not paid until audited at a later date.
- 1150 Franchise Tax is assumed to be 2% over 2017 Budget.
- 1240 Building Fees are estimated to grow at a rate of 2% from the 2017 forecast, plus \$69,553 from the Lofts and \$46,600 from the Oasis project.
- 1320 This is revenue from the county that was discontinued, was supposed to be replaced with a grant award.
- 1415 Planning fees are assumed to increase by 2% from 2017 budget, plus \$41,094 from the Lofts and \$27,533 from Oasis.
- xx01 Revenues from Arts Programs will cover personal and current operating expenses
- 3110 Allocation of central costs throughout all funds for general fund functions. Equal to 102% of last year's allocation.
- 3122 Excess, low-value equipment no longer needed that is sold via public auction.
- 3136 Primarily 4th of July and Summer of Music events.
- 3138 City property rented by retailers and cell phone tower usage.
- 4210 Overhead allocated to the general fund for water and electric enterprise funds' use of central assets.
- 4310 Franchise Tax of 3% on water and electric enterprise funds; equal to franchise taxes paid by private companies like Comcast.
- 5200 Note: this would require action by Council to reappropriate these funds away from a FAB recommendation for grant funding.
- Recreation Program Fees are expected to cover personal and operating costs of the Rec Programs department budget.

CITY OF GLENWOOD SPRINGS - 2018 BUDGET

FUNCTION	ACTIVITY	DEPARTMENT HEAD	CODE	FUND					
GENERAL CITY ADMINISTRATION	ADMINISTRATION	DEBRA FIGUEROA	01.112	GENERAL					
SUMMARY		2016 Actual	2017 Budget	2018 Budget					
				Department Request	Manager Recommend	Council Approved			
Personal Services		605.2	684.9	583.0	583.0				
Current Expenses		238.7	97.0	121.7	105.5				
Capital Outlay		3.9	.0	.0	.0				
Total		\$847.8	\$781.9	\$704.7	\$688.5				
PERSONAL SERVICES									
Personnel Schedule									
Position Title	Employees				Position	Grade			
	2017	18-D	18-M	18-C					
City Manager	1.0	1.0	1.0	1.0	1108	100			
Assistant City Manager	0.0	0.75	0.75	0.8	1109				
Assistant to the City Manager	1.0	0.0	0.0	0.0	1102				
Museum Director	1.0	1.0	1.0	1.0	1105				
Executive Director - Arts	1.0	0.0	0.0	0.0	1107				
Contracts Coordinator	1.0	0.0	0.0	0.0	1207				
Intern	1.0	1.0	1.0	1.0	1110		72		
Administrative Assist I	0.5	0.0	0.0	0.0	1108		50		
Executive Admin Assistant (BIW9)	0.0	1.0	1.0	1.0	1108		50		
Mayor	1.0	1.0	1.0	1.0	102				
Council Members	6.0	6.0	6.0	6.0	102				
Total Personnel	13.5	11.75	11.75	11.75					
6110 Full-Time Salaries					481.6	518.4	454.3	454.3	454.3
6120 Overtime					.0	.0	.0	.0	.0
6130 Part-Time					.0	.0	.0	.0	.0
6210 Retirement Contribution					20.9	30.2	25.8	25.8	25.8
6240 FICA					39.9	39.7	34.8	34.8	34.8
6250 Worker's Compensation					.6	.7	.7	.7	.7
6260 Health and Life Insurance					60.5	94.3	66.1	66.1	66.1
6270 Unemployment Insurance					1.7	1.6	1.4	1.4	1.4
Total Personal Services					\$605.2	\$684.9	\$583.0	\$583.0	\$583.0
CURRENT EXPENSES									
7190 Other Professional Services					40.8	17.0	10.0	10.0	10.0
7220 Telephone					18.0	.0	1.5	1.5	1.5
7280 Advertising, publication					7.0	1.0	6.0	6.0	6.0
7310 Electricity					76.4	.0	.0	.0	.0
7320 Gas					5.2	.0	.0	.0	.0
7330 Water					7.0	.0	.0	.0	.0
7350 Trash Pickup					2.7	.0	.0	.0	.0
7410 Travel and Subsistence					1.5	4.8	10.9	8.0	8.0
7420 Business Conferences					1.4	7.0	14.3	10.0	10.0
7430 Training					.7	.0	.0	.0	.0
7540 Maintenance and Repair - Equipment					1.8	1.0	2.0	2.0	2.0
7810 Subscriptions and Memberships					35.4	34.1	34.8	34.8	34.8
7857 Channel 12, Valley T.V.					11.8	20.4	20.4	20.4	20.4
8060 Office Supplies					1.9	1.0	1.8	1.8	1.8
8080 Gas, Oil, Lubricants					.5	.0	.0	.0	.0
8090 Other Operating Expense					26.8	10.7	20.0	11.0	11.0
Total Current Expenses					\$238.7	\$97.0	\$121.7	\$105.5	\$105.5
CAPITAL OUTLAY									
9530 Other Equipment					3.9	.0	.0	.0	.0
Total Capital Outlay					\$3.9	\$0.0	\$0.0	\$0.0	\$0.0
			Change from 2017						
			Budget						

This department is for the City's general administrative functions. The reduction is due to personnel modifications, where it is down 1.75 FTEs from 2017 as a result of the Center for the Arts position being removed and the contracts coordinator shifting from this department to finance.

CITY ADMINISTRATION NOTES:

xx01	Executive Director - Arts is no longer on the payroll as the Center for the Arts is was reorganized in 2017	7410	CML, ICMA, DC, Club 20, NWCOGG meetings, CAST meetings
xx02	Admin Asst 1 was split between City Mgr's office and Public Works, moved to Exec Asst in City Mgr's office.	7420	Conference fees for CML, ICMA, DC, Club 20, NWCOGG meetings, CAST meetings
7190	Facilitation of Capital Improvement Plan (\$10,000)	7540	Garage charges and Council Chambers
7220	City Hall phones moved to Non-Departmental - this line item is now for cell phones only	7810	CML, Chamber, Club 20, CAST, ICMA, CCMA, Mayor Coalition, NWCCOG, GCE
7310	Moved to Non-departmental in 2017	8060	Includes Council badges, plaques and glassware
7320	Moved to Non-departmental in 2017	8080	Moved to Non-departmental in 2017
7330	Moved to Non-departmental in 2017	8090	Meetings with Mayor and City Manager, food for Council meetings, room rental, sponsorships

CITY OF GLENWOOD SPRINGS - 2018 BUDGET										
FUNCTION		ACTIVITY				DEPARTMENT HEAD		CODE	FUND	
GENERAL GOVERNMENT		NON-DEPARTMENTAL EXPENSES				DEBRA FIGUEROA		01.120	GENERAL	
SUMMARY						2016 Actual	2017 Budget	2018 Budget		
								Department Request	Manager Recommend	Council Approved
Personal Services										
Current Expenses						445.3	546.1	794.5	764.5	764.5
Capital Outlay										
Total						\$445.3	\$546.1	\$794.5	\$764.5	\$764.5
PERSONAL SERVICES										
Personnel Schedule										
Position Title	Employees				Position	Grade				
	2017	18-D	18-M	18-C						
Total Personnel						0.0	0.0	0.0	0.0	
6110	Full-Time Salaries									
6120	Overtime									
6130	Part-Time									
6210	Retirement Contribution									
6240	FICA									
6250	Worker's Compensation									
6260	Health and Life Insurance									
6270	Unemployment Insurance									
Total Personal Services						\$.0	\$.0	\$.0	\$.0	\$.0
CURRENT EXPENSES										
7142	Taxes and Fees Rebates					.1	1.5	1.5	1.5	1.5
7144	Sales & Use Tax Refunds					1.1	5.0	2.0	2.0	2.0
7145	Sales Tax TIF to DDA					193.9	154.0	175.0	175.0	175.0
7160	Economic Incentive Rebate					72.4	24.0	24.0	24.0	24.0
7190	Grant Writer Professional Services					.0	15.0	.0	.0	.0
7200	Discretionary Appropriation Pool					41.0	.0	250.0	200.0	200.0
7220	Telephone						17.8	19.0	19.0	19.0
7250	4th of July and Special Events					44.6	50.0	50.0	50.0	50.0
7310	Electricity						72.8	73.0	73.0	73.0
7320	Gas						8.1	9.0	9.0	9.0
7330	Water						5.1	6.0	6.0	6.0
7350	Trash Pickup						2.5	3.0	3.0	3.0
7540	Machinery/Equipment/Vehicle Maintenance					6.1	4.3	2.0	2.0	2.0
9999	Non-GAAP-Contribution to EHOP						80.0	80.0	100.0	100.0
	GoCo RE1 Pass-through Grant						100.0	.0	.0	.0
xx01	Ruedi Aquatics Nuisance Program						5.0	.0	.0	.0
xx02	Youth Educational Programming							100.0	100.0	100.0
Total Current Expenses						\$445.3	\$546.1	\$794.5	\$764.5	\$764.5
CAPITAL OUTLAY										
Total Capital Outlay						0	0	0	0	0
						Change from 2017				
						Budget	(45.5%)	(40.0%)	(40.0%)	

NON-DEPARTMENTAL BUDGET NOTES:

- 7142 Property tax rebates for Historic Landmarks
- 7190 Grant writer split between A&I, Capital, Fire, Water; Non-departmental and SWAT have been eliminated
- 7200 Manager contingency for unidentifiable approved expenditures
- 7220 City Hall telephones
- 7250 Includes Summer of Music, GAB events, community events
- 7250 4th of July event will be covered in "Special Events"
- xx01 Ruedi Aquatics Nuisance Program is funded in A&I with other grants beginning in 2018
- xx02 Youth programming is funded by a transfer to the General Fund from the Marijuana Tax Fund

CITY OF GLENWOOD SPRINGS - 2018 BUDGET									
FUNCTION	ACTIVITY				DEPARTMENT HEAD	CODE	FUND		
GENERAL GOVERNMENT	LEGAL				KARL HANLON	01.119	GENERAL		
SUMMARY					2016 Actual	2017 Budget	2018 Budget		
							Department Request	Manager Recommend	Council Approved
Personal Services									
Current Expenses					305.9	405.0	405.0	380.0	380.0
Capital Outlay									
Total					\$305.9	\$405.0	\$405.0	\$380.0	\$380.0
PERSONAL SERVICES									
Personnel Schedule									
Position Title	Employees				Position	Grade			
	2017	18-D	18-M	18-C					
City Attorney	0	0	0	0	1501				
Legal Assistant IV	0	0	0	0	2208				
Total Personnel					0.0	0.0	0.0	0.0	0.0
6110 Full-Time Salaries									
6120 Overtime									
6130 Part-Time									
6210 Retirement Contribution									
6240 FICA									
6250 Worker's Compensation									
6260 Health and Life Insurance									
6270 Unemployment Insurance									
Total Personal Services					\$.0	\$.0	\$.0	\$.0	\$.0
CURRENT EXPENSES									
7140 Legal Services-General					305.9	210.0	210.0	210.0	210.0
7140 Legal Services-Prosecuting Attorney						55.0	55.0	55.0	55.0
7150 Recording Fees									
7210 Postage/Shipping									
7220 Cell Phone									
7230 Printing and Binding									
7410 Travel and Subsistence									
7430 Training									
7530 Maintenance and Repair - Office Equipment									
7740 Lease Payment									
7810 Library									
7811 Dues and Subscriptions									
7840 Filing Fees									
7850 Useful Public Service									
8060 Office Supplies									
8090 Other Operating Expense					.1				
XX01 Special Projects					.0	100.0	100.0	75.0	75.0
XX02 Land Use Review					.0	40.0	40.0	40.0	40.0
Total Current Expenses					\$305.9	\$405.0	\$405.0	\$380.0	\$380.0
CAPITAL OUTLAY									
9520 Office Equipment					.0	.0	.0	.0	.0
Total Capital Outlay					\$.0	\$.0	\$.0	\$.0	\$.0
					Change from 2017		\$.0	(\$25.0)	(\$25.0)
					Budget		(0.0%)	(6.2%)	(6.2%)

LEGAL NOTES:

- 2018 budget includes \$25,000 reduction in special project legal counsel; any fees that can be passed through will be in
- XX01 General Fund revenues
- XX02 Land use review fees are passed through to the applicant beginning in 2008, as shown in the General Fund Revenues

CITY OF GLENWOOD SPRINGS - 2018 BUDGET

FUNCTION		ACTIVITY				DEPARTMENT HEAD	CODE	FUND		
GENERAL GOVERNMENT		HUMAN RESOURCES				DEBRA FIGUEROA	01.115	GENERAL		
SUMMARY						2016	2017	2018 Budget		
						Actual	Budget	Department Request	Manager Recommend	Council Approved
Personal Services						241.6	274.0	366.1	275.4	275.4
Current Expenses						43.4	108.2	75.0	75.0	75.0
Capital Outlay						.0	.0	3.0	.0	.0
Total						\$285.0	\$382.2	\$444.1	\$350.4	\$350.4
PERSONAL SERVICES										
Personnel Schedule										
Position Title	Employees					Position	Grade			
	2017	18-D	18-M	18-C						
HR Director	1	0	0	0	1601					
HR Manager	0	1	1	1	1602					
HR Generalist	0	1	1	1	1605					
Admin. Assistant I (HR)	1	1	1	1	2203					
HR Analyst	1	0	0	0	1603					
Risk Analyst (BIW22)	0	1	0	0	-					
Total Personnel	3.0	4.0	3.0	3.0						
6110 Full-Time Salaries						174.8	185.4	236.7	181.7	181.7
6120 Overtime						.0	.5	.0	.0	.0
6130 Part-Time						.0	.0	.0	.0	.0
6210 Retirement Contribution						9.9	13.0	16.6	12.7	12.7
6240 FICA						12.2	14.2	18.1	13.9	13.9
6250 Worker's Compensation						.3	.5	.5	.5	.5
6260 Health and Life Insurance						44.0	59.9	93.5	66.0	66.0
6270 Unemployment Insurance						.4	.6	.7	.5	.5
Total Personal Services						\$241.6	\$274.0	\$366.1	\$275.4	\$275.4
CURRENT EXPENSES										
7190 Other Professional Services						36.3	79.9	43.3	43.3	43.3
7230 Printing and Binding						.9	2.6	1.7	1.7	1.7
7280 Advertising, Publication						.6	.3	.3	.3	.3
7410 Travel and Subsistence						.8	2.3	2.3	2.3	2.3
7420 Business Conferences						.8	1.6	1.7	1.7	1.7
7540 Maintenance and Repair - Machinery/Equipment						1.3	1.8	1.8	1.8	1.8
7740 Equipment Lease						.0	.0	.5	.5	.5
7810 Subscriptions and Memberships						.5	6.6	7.2	7.2	7.2
8060 Office Supplies						.8	3.0	3.3	3.3	3.3
8090 Other Operating Expense						.2	1.8	4.6	4.6	4.6
8091 Citywide Training						.8	5.5	5.5	5.5	5.5
8094 Wellness Program						.6	2.9	3.0	3.0	3.0
Total Current Expenses						\$43.4	\$108.2	\$75.0	\$75.0	\$75.0
CAPITAL OUTLAY										
9520 Office Equipment						.0	.0	3.0	.0	.0
Total Capital Outlay						\$0.0	\$0.0	\$3.0	\$0.0	\$0.0
						Change from 2017	\$61.9	(\$31.8)	(\$31.8)	
						Budget	(16.2%)	(8.3%)	(8.3%)	

HUMAN RESOURCES NOTES:

Personal Services:

- xx01 Director left in July 2017, replaced with HR Generalist and is no longer a department head.
- 7190 Sherman and Howard legal fees, Newport Group 401(k), COBRA fees, debit card admin, Triad EAP, interpreter
 - Sherman and Howard 4,000
 - Newport Group 401(k)/(a) 23,280
 - Employment law attorney, document review 2,000
 - Discovery COBRA fees 2,020
 - Discovery Health Savings Fees 2,400
 - Discovery Health Flex Fees 2,700
 - Discovery Debit Card Admin Fees 1,100
 - Triad EAP 5,500
 - Interpreter (Spanish) 300
 - Total Professional Services=> 43,000**
- 7230 Envelopes, printing and binding employee handbooks, ID badges.
- 7280 Employment law posters.
- 7410 CEBT annual meeting, HCHRA legal updates, CML, FMLA/ADA updates, CIRSA, SHRM/EEOC updates.
- 7420 Conference fees for items in 7410.
- 7540 Maintenance on copier.
- 7740 iPad with Verizon.
- 7810 MSEC (\$5.2k), Colo Employment Law Update, HR Hero, SHRM, HCHRA.
- 8060 Includes personnel file folders, recruiting supplies, mail room, break room.
- 8090 Shipping, longevity awards, survey fees, CPR cards, open enrollment.
- 8091 Harassment and discrimination, HIPAA, Safety Committee, violence/bullying, leadership.
- 8094 Wellness events, lunch and learn, incentives and recognition.

CITY OF GLENWOOD SPRINGS - 2018 BUDGET										
		ACTIVITY				DEPARTMENT HEAD		CODE	FUND	
GENERAL GOVERNMENT		CITY CLERK				CATHERINE MYTHEN FLETCHER		01.114	GENERAL	
SUMMARY						2016 Actual	2017 Budget	2018 Budget		
								Department Request	Manager Recommend	Council Approved
Personal Services						152.3	170.9	286.8	184.4	184.4
Current Expenses						243.2	282.4	291.5	281.0	281.0
Capital Outlay						.0	3.5	3.5	3.5	3.5
Total						\$395.5	\$456.8	\$581.7	\$468.9	\$468.9
PERSONAL SERVICES										
Personnel Schedule										
Position Title	Employees				Position	Grade				
	2017	18-D	18-M	18-C						
City Clerk	1	1	1	1	1103	80				
Deputy City Clerk	1	1	1	1	5104	50				
Risk Manager (BIW10)	0	1	0	0						
Total Personnel						2	3	2	2	
6110 Full-Time Salaries						120.2	128.9	204.0	139.0	139.0
6120 Overtime						.4	.5	.5	.5	.5
6130 Part-Time						.0	.0	.0	.0	.0
6210 Retirement Contribution						8.4	9.1	14.3	9.8	9.8
6240 FICA						9.0	9.9	15.6	10.7	10.7
6250 Worker's Compensation						.2	.3	.3	.3	.3
6260 Health and Life Insurance						13.8	21.8	51.3	23.7	23.7
6270 Unemployment Insurance						.3	.4	.6	.4	.4
Total Personal Services						\$152.3	\$170.9	\$286.8	\$184.4	\$184.4
CURRENT EXPENSES										
7190 Professional Services						9.4	20.0	15.0	15.0	15.0
7220 Telephone						.0	.7	.7	.7	.7
7280 Advertising, Publication						10.2	8.0	10.0	8.0	8.0
7410 Travel and Subsistence						1.7	1.5	1.5	1.5	1.5
7420 Business Conferences						1.2	1.7	1.7	1.7	1.7
7430 Training						.9	2.0	2.5	2.5	2.5
7530 Maintenance - Office Equipment						1.3	9.0	9.0	3.0	3.0
7610 Liability and Casualty Insurance						140.6	150.0	160.0	160.0	160.0
7620 Property Insurance						40.0	40.0	45.0	45.0	45.0
7640 Other Insurance						10.2	13.0	13.0	13.0	13.0
7650 Deductibles Paid						14.4	12.0	12.0	12.0	12.0
7810 Subscriptions and Memberships						.5	.5	.6	.6	.6
8060 Office Supplies						.7	2.5	2.5	1.5	1.5
8063 Election Expense						6.5	10.0	6.5	6.5	6.5
8071 Document Management & Storage						4.6	5.9	5.9	5.9	5.9
8090 Other Operating Expense						.8	5.0	5.0	3.5	3.5
8091 Recording Fees						.1	.5	.5	.5	.5
Total Current Expenses						\$243.2	\$282.4	\$291.5	\$281.0	\$281.0
CAPITAL OUTLAY										
9520 Equipment							3.5	3.5	3.5	3.5
Total Capital Outlay						\$0	\$3.5	\$3.5	\$3.5	\$3.5
						Change from 2017 Budget		\$124.9	\$12.1	\$12.1
								(27.3%)	(2.7%)	(2.7%)

CITY CLERK DEPARTMENT NOTES:

- 7190 Liquor licensing.
- 7220 Cell phones.
- 7280 Post Independent, agendas, ordinances, licensing, boards and commissions, special events.
- 7420 CIRSA, CMCA/IIMC, CML annual and district meetings.
- 7430 Seminars, workshops, CMCA.
- 7530 Lewan audio/video, copier/fax, online packet mgmt, code codifying.
- 7610 CIRSA premium for liability insurance.
- 7620 Property insurance portion of CIRSA.
- 7640 CIRSA - boiler and machinery, volunteer firefighter, excess crim, fiduciary liability.
- 7650 Claims under 1,000.
- 7810 Background checks, liquor and marijuana licensing.
- 8060 Includes Hart Intercivic election supplies.
- 8090 Food for Council meetings, license plates, visa, postage.
- 8091 GARCO clerk, cemetery deeds, ordinances, perm docs, vehicle registrations.
- 9520 Chairs for Council Chambers.

CITY OF GLENWOOD SPRINGS - 2018 BUDGET

FUNCTION	ACTIVITY	DEPARTMENT HEAD	CODE	FUND		
GENERAL GOVERNMENT	INFORMATION TECHNOLOGY	ERIC ARNETTE	01.117	GENERAL		
SUMMARY		2016 Actual	2017 Budget	2018 Budget		
				Department Request	Manager Recommend	Council Approved
Personal Services		213.0	354.7	763.3	506.1	506.1
Current Expenses		150.3	259.7	217.7	217.7	217.7
Capital Outlay		(.9)	.0	1.5	1.5	1.5
Total		\$362.4	\$614.4	\$982.5	\$725.3	\$725.3
PERSONAL SERVICES						
Personnel Schedule						
Position Title	Employees					
	2017	18-D	18-M	18-C	Position	Grade
IS Director	0.5	0.5	0.5	0.5	1701	
System Administrator	0	0	0	0	1703	
Assistant Computer Tech	1	1	1	1	1702	
Assistant IT Director	1	1	1	1		
Technical Specialist/Pub Sfty	1	1	1	1	1703	
Network Security Admin (BIW23)	0	1	0	0		
Intern (BIW23)	0	1	0	0		
Computer Technician (BIW23)	0	1	0	0		
Applications Specialist (BIW23)	0	1	1	1		
Total Personnel	3.5	7.5	4.5	4.5		
6110 Full-Time Salaries	152.8		238.1	538.8	362.9	362.9
6120 Overtime	.3		.0	.0	.0	.0
6130 Part-Time	.0		10.6	.0	.0	.0
6210 Retirement Contribution	10.7		16.7	37.7	25.4	25.4
6240 FICA	10.9		19.0	41.2	27.8	27.8
6250 Worker's Compensation	.2		.4	.4	.3	.3
6260 Health and Life Insurance	37.6		69.3	143.5	88.6	88.6
6270 Unemployment Insurance	.4		.7	1.6	1.1	1.1
Total Personal Services	\$213.0		\$354.7	\$763.3	\$506.1	\$506.1
CURRENT EXPENSES						
7120 Internet Fees	37.1		56.1	57.8	57.8	57.8
7190 Other Professional Services	17.5		82.7	25.2	25.2	25.2
7200 Software Modifications	66.6		81.2	95.5	95.5	95.5
7410 Travel and Subsistence	3.0		4.5	4.5	4.5	4.5
7430 Training	9.5		14.0	14.0	14.0	14.0
7530 Maintenance and Repair - Office Equipment	1.6		3.4	3.4	3.4	3.4
8062 Computer Supplies	9.1		8.5	8.9	8.9	8.9
8064 Printer Supplies	4.7		8.5	7.5	7.5	7.5
8090 Other Operating Expense	1.2		.9	1.0	1.0	1.0
Total Current Expenses	\$150.3		\$259.7	\$217.7	\$217.7	\$217.7
CAPITAL OUTLAY						
9520 Computer Equipment	(.9)		.0	.0	.0	.0
City Hall Signage (BIW33)				1.5	1.5	1.5
Total Capital Outlay	(\$.9)		\$0	\$1.5	\$1.5	\$1.5
		Change from 2017 Budget		\$368.1	\$110.9	\$110.9
				(59.9%)	(18.1%)	(18.1%)

INFORMATION TECHNOLOGY DEPARTMENT NOTES:

- XX01 Applications specialist will support the ERP project.
- 7120 Business fiber optic; guest network, kayak park, electric substations, leased fiber strands.
- 7190 Spam filter, staff training, cabling contractor, website maintenance, firewall support.
- 7200 SysLog, CivicPlus, Full Court, ADG, Zoll Data, TrackIt, Abra, Sophos, VoIP, Fire mapping, Landfill connection, server licenses, Docusign.
- 7410 Conference fees and staff travel off-site (17.5 personnel days).
- 7430 3.5 FTE at \$4,000 each, InfoSight Service renewal.
- 7530 Printer cleaning and repair, copier annual maintenance contract.
- 8062 Monitors, UPS replacement, cabling, USB devices, Ergo suppliers.
- 8064 Toner and field replaceable units.
- 8090 PC recycling, misc tech and office supplies.

CITY OF GLENWOOD SPRINGS - 2018 BUDGET										
FUNCTION		ACTIVITY				DEPARTMENT HEAD		CODE	FUND	
GENERAL GOVERNMENT		FINANCE				STEVE BOYD		01.116	GENERAL	
SUMMARY						2016 Actual	2017 Budget	2018		
								Department Request	Manager Recommend	Council Approved
Personal Services						724.0	880.1	856.0	870.3	870.3
Current Expenses						538.2	494.9	528.8	528.8	528.8
Capital Outlay						2.3	6.6	1.0	1.0	1.0
Total						\$1,264.5	\$1,381.6	\$1,385.8	\$1,400.1	\$1,400.1
PERSONAL SERVICES										
Personnel Schedule										
Position Title	Employees				Position	Grade				
	2017	18-D	18-M	18-C						
Finance Director	1	1	1	1	1201					
Assistant Finance Director	1	1	1	1	1202					
Contracts Coordinator	0	1	1	1	1106					
Senior Accounting Tech	4	4	4	4	1205					
Staff Accountant	1	1	1	1	1211					
Purchasing Manager	1	1	1	1	1203					
Janitorial Staff	1	0	0	0	4128					
Janitorial Staff Supervisor	1	0	0	0	4121					
Total Personnel	10.0	9.0	9.0	9.0						
6110 Full-Time Salaries						506.2	594.2	613.4	625.7	625.7
6120 Overtime						.0	.3	.3	.3	.3
6130 Part-Time						.9				
6210 Retirement Contribution						28.6	41.6	43.0	43.8	43.8
6240 FICA						35.1	45.5	46.9	47.9	47.9
6250 Worker's Compensation						3.7	4.8	4.8	4.8	4.8
6260 Health and Life Insurance						148.3	192.0	145.8	145.9	145.9
6270 Unemployment Insurance						1.2	1.8	1.8	1.9	1.9
Total Personal Services						\$724.0	\$880.1	\$856.0	\$870.3	\$870.3
CURRENT EXPENSES										
7020 Bond Interest						26.0	20.9	20.9	20.9	20.9
7040 Bond Principal						230.0	230.0	230.0	230.0	230.0
7143 Treasurer's Fees						29.4	36.0	37.8	37.8	37.8
7151 Credit Card/ACH Check Fees						3.2	3.0	3.5	3.5	3.5
7160 Auditing/Accounting						34.7	40.1	35.0	35.0	35.0
7190 Other Professional Services						2.0	1.0	65.0	65.0	65.0
7210 Postage						69.5	72.0	74.0	74.0	74.0
7230 Printing and Binding						6.8	7.9	10.0	10.0	10.0
7260 Copying						3.7	4.2	8.0	8.0	8.0
7410 Travel and Subsistence						.3	4.1	6.5	6.5	6.5
7430 Training						.0	2.9	4.1	4.1	4.1
7530 Maintenance and Repair - Office Equipment						4.3	3.0	3.0	3.0	3.0
7740 Equipment Lease						6.0	6.4	7.5	7.5	7.5
7810 Subscriptions and Memberships						.7	1.5	1.5	1.5	1.5
8060 Office Supplies						2.4	3.2	2.8	2.8	2.8
8090 Other Operating Expense						16.8	1.2	19.2	19.2	19.2
7510 Janitorial						7.4	9.5			
7520 Maintenance and Repair - Building						95.0	48.2			
Total Current Expenses						\$538.2	\$494.9	\$528.8	\$528.8	\$528.8
CAPITAL OUTLAY										
9520 Office Equipment						2.3	1.0	1.0	1.0	1.0
9520 Copier							5.6			
Total Capital Outlay						\$2.3	\$6.6	\$1.0	\$1.0	\$1.0
						Change from 2017		\$4.2	\$18.5	\$18.5
						Budget		(0.3%)	(1.3%)	(1.3%)

FINANCE DEPARTMENT NOTES:

xx01 Contracts coordinator moved to Finance from City Admin in 2018

7020 Series 2012 advance refunding 2001 issue; matures in 2020

7040 Series 2012 advance refunding 2001 issue; matures in 2020

7143 2% of property tax collection processing with Muni Revs

7151 Online sales tax collection with Muni Revs

7160 Annual financial audit, grants, programs, sales tax audits

7210 Utility bills, postage machine service, PO box rental, permits, meter ink for postage machine

7190 Municipal Advisor fee for bond issue

Check stock, sales tax books, utility door hangers, utility credit applications, payroll checks, W-2s, 1099s, sales tax envelopes

7260 Click rate for copier, budget book production GFOA annual (1), CGFOA annual (3), CML (1),

7410 online CPE, staff training, NIGP annual (1), p-card users

7430 Conference fees for events in 7410

7530 Copier and folder service contracts

7740 Copier and postage machine leases

7810 GFOA (2), CGFOA (3), CAMTA (2), GASB, NIGP (1), RMGPA (1), GFOA best practices

8090 Muni revs subscription

CITY OF GLENWOOD SPRINGS - 2018 BUDGET											
FUNCTION		ACTIVITY				DEPARTMENT HEAD		CODE	FUND		
GENERAL GOVERNMENT		MUNICIPAL COURT				AMANDA MAURER		01.118	GENERAL		
SUMMARY						2016 Actual	2017 Budget	2018 Budget			
Personal Services						176.6	233.3	118.7	138.0	138.0	
Current Expenses						35.4	63.7	108.7	108.7	108.7	
Capital Outlay											
Total						\$211.9	\$297.0	\$227.4	\$246.7	\$246.7	
PERSONAL SERVICES											
Personnel Schedule											
Position Title	Employees				Position	Grade					
	2017	18-D	18-M	18-C							
Court Administrator	1	1	1	1	2201						
Court Clerk	1	1	1	1	2204						
Municipal Court Judge	0.3	0	0	0	304						
Total Personnel	2.3	2.0	2.0	2.0							
6110 Full-Time Salaries						90.4	138.8	94.6	111.2	111.2	
6120 Overtime						.1	.4	.0	.0	.0	
6130 Part-Time						46.4	45.0	.0	.0	.0	
6210 Retirement Contribution						3.7	6.6	6.6	7.8	7.8	
6240 FICA						9.8	10.7	7.2	8.5	8.5	
6250 Worker's Compensation						.2	.2	.2	.2	.2	
6260 Health and Life Insurance						25.5	31.3	9.8	9.9	9.9	
6270 Unemployment Insurance						.4	.4	.3	.3	.3	
Total Personal Services						\$176.6	\$233.3	\$118.7	\$138.0	\$138.0	
CURRENT EXPENSES											
7140 Legal Services						2.2	5.0	5.0	5.0	5.0	
7150 Credit Card Fees						2.5	2.1	2.1	2.1	2.1	
7170 Court Reporters							.3	.3	.3	.3	
7190 Professional Services						12.4	15.0	60.0	60.0	60.0	
7193 Post-Sentence Jail Fees						.0	1.0	1.0	1.0	1.0	
7230 Printing and Binding						.7	1.0	1.0	1.0	1.0	
7410 Travel and Subsistence						.3	1.0	1.0	1.0	1.0	
7430 Training						.0	1.5	1.5	1.5	1.5	
7450 Tuition Reimbursement						.0	.1	.1	.1	.1	
7530 Maintenance and Repair - Office Equipment						.0	.6	.6	.6	.6	
7550 Miscellaneous Maintenance and Repair						.0	2.0	2.0	2.0	2.0	
7810 Subscriptions and Memberships						.1	.3	.3	.3	.3	
7850 Court Services						15.3	29.5	29.5	29.5	29.5	
8020 Educational Supplies						.0	.1	.1	.1	.1	
8060 Office Supplies						.6	3.0	3.0	3.0	3.0	
8090 Other Operating Expense						1.4	1.2	1.2	1.2	1.2	
Total Current Expenses						\$35.4	\$63.7	\$108.7	\$108.7	\$108.7	
CAPITAL OUTLAY											
9520 Office Equipment											
Total Capital Outlay						\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	
						Change from 2017	(\$69.6)	(\$50.3)	(\$50.3)		
						Budget	(23.4%)	(16.9%)	(16.9%)		

MUNICIPAL COURT BUDGET NOTES:

7190 Judge moved from salary to contract in 2017, paid from professional services; \$45,000

CITY OF GLENWOOD SPRINGS - 2018 BUDGET										
FUNCTION		ACTIVITY				DEPARTMENT HEAD		CODE	FUND	
PUBLIC SAFETY		POLICE				TERRY WILSON		01.131	GENERAL	
SUMMARY						2016	2017	2018 BUDGET		
						ACTUAL	BUDGET	Department Request	Manager Recommend	Council Approved
Personal Services						3,064.5	3,386.3	3,528.6	3,467.1	3,467.1
Current Expenses						396.5	443.7	459.4	459.4	459.4
Capital Outlay						.0	.0	1.5	1.5	1.5
Total						\$3,461.0	\$3,830.0	\$3,989.5	\$3,928.0	\$3,928.0
PERSONAL SERVICES										
Personnel Schedule										
Position Title	Employees					Position	Grade			
	2017	18-D	18-M	18-C						
Chief of Police	1	1	1	1		2101				
Police Lieutenant	2	2	2	2		2104				
Patrol Sergeant	4	4	4	4		2106				
Detective Sergeant	1	1	1	1		2108				
Police Officer II	3	7	7	7		2112				
Police Officer I (BIW48,49)	8	8	7	7		2113				
Code Enforcement Officer	2	2	2	2		2116				
Parking Enforcement Off.	1	1	1	1		2118				
Police Officer III	8	5	5	5		2115				
Police Admin. Assist. II	1	1	1	1		5114				
Sr. Police Records Tech.	1	1	1	1		5116				
Police Records Clerk	2	2	2	2		5206				
Total Personnel						34.0	35.0	34.0	34.0	34.0
6110 Full-Time Salaries						2,106.1	2,222.3	2,305.8	2,279.8	2,279.8
6120 Overtime						114.0	125.0	125.0	125.0	125.0
6121 Leaf Grant - DUI OT						.0				.0
6130 Part-Time						5.4				.0
6210 Retirement Contribution						133.0	164.3	170.2	168.3	168.3
6220 Police/Fire Retirement						168.7	176.0	182.3	180.4	180.4
6240 FICA						29.6	32.4	33.5	32.8	32.8
6250 Worker's Compensation						58.8	77.2	77.2	77.2	77.2
6260 FPPA Disability						.0	36.9	44.3	41.0	41.0
6260 Health and Life Insurance						443.0	545.2	583.0	555.4	555.4
6270 Unemployment Insurance						5.8	7.0	7.3	7.2	7.2
Total Personal Services						\$3,064.5	\$3,386.3	\$3,528.6	\$3,467.1	\$3,467.1
CURRENT EXPENSES										
7190 Other Professional Services						44.6	45.0	45.0	45.0	45.0
7220 Telephone						1.5	1.6	1.6	1.6	1.6
7230 Printing and Binding						5.1	4.0	4.0	4.0	4.0
7410 Travel and Subsistence						16.9	15.0	20.0	20.0	20.0
7430 Training						33.2	31.0	31.0	31.0	31.0
7530 Maintenance and Repair - Office Equipment						.1	.8	.8	.8	.8
7540 Maintenance and Repair - Vehicles						41.3	30.0	30.0	30.0	30.0
7550 Maintenance and Repair - Miscellaneous						1.1	1.0	1.0	1.0	1.0
7740 Lease Payments						5.9	6.3	6.3	6.3	6.3
7810 Subscriptions and Memberships						1.6	1.5	1.5	1.5	1.5
8030 Chemical and Laboratory						8.8	9.0	11.0	11.0	11.0
8040 Uniforms						25.0	30.0	30.0	30.0	30.0
8060 Office Supplies						4.7	9.0	9.0	9.0	9.0
8080 Gas, Oil, Lubricants						37.0	35.0	35.0	35.0	35.0
8090 Other Operating Expense						15.6	15.0	15.0	15.0	15.0
8135 Youth Activities						6.7	2.0	2.0	2.0	2.0
8145 Communication						25.8	35.0	35.0	35.0	35.0
8210 Crime Prevention						.0	1.0	1.0	1.0	1.0
8220 Investigations						7.3	15.0	15.0	15.0	15.0
8310 Animal Control						14.2	25.0	25.0	25.0	25.0
8460 Confiscated Funds Expenditures						.0	10.0	10.0	10.0	10.0
8470 HIDTA Grant Operations						73.7	82.5	86.2	86.2	86.2
8480 Trident Grant Operations						10.0	11.0	11.0	11.0	11.0
8490 Firearms Program						16.2	28.0	33.0	33.0	33.0
Total Current Expenses						\$396.5	\$443.7	\$459.4	\$459.4	\$459.4

SUMMARY	2016 ACTUAL	2017 BUDGET	2018 BUDGET		
			Department Request	Manager Recommend	Council Approved
CAPITAL OUTLAY					
9530 Other Machinery & Equipment					
9460 Confiscated Funds Equipment					
9470 HIDTA Equipment					
9530 Other Machinery & Equipment	.0	.0	1.5	1.5	1.5
Total Capital Outlay	\$0	\$0	\$1.5	\$1.5	\$1.5
			Change from 2017		
			budget	(4.2%)	(2.6%)
				\$97.9	\$97.9
				(2.6%)	(2.6%)

POLICE DEPARTMENT NOTES:

- xxxx Additional PO1 added from 2017 passage of Marijuana Excise and Sales Taxes.
- 7190 Increase in Lexipol membership dues, towing cost, background checks and pre-employment testing.
- 7220 Dedicated landline for intoxilizer.
- 7410 I-70 POST Free Training has led to an increase in travel costs.
- 7430 POST-mandated training state-wide.
- 7550 Annual recertification of radar units.
- 7740 Copiers.
- 8030 Increase in cost of blood tests from more frequent DUI charges.
- 8135 Shop with a Cop, Bike Rodeo, other youth programs.
- 8145 Cell phones, computer access from mobile devices.
- 8310 CARE annual contract for strays and impounds.
- 8460 Fully reimbursed from department asset accounts.
- 8470 Drug Task Force, 100% reimbursement.
- 8480 Member agency contribution for analyst at the Drug Task Force.
- 8490 Increasing ammunition cost and cartridges for electronic control devices.

CITY OF GLENWOOD SPRINGS - BUDGET 2018										
FUNCTION		ACTIVITY				DEPARTMENT HEAD		CODE	FUND	
PUBLIC WORKS		ENGINEERING & ADMINISTRATION				TERRI PARTCH		01.144	GENERAL	
SUMMARY						2016 Actual	2017 Budget	2018 Budget		
						Department Request	Manager Recommend	Council Approved		
Personal Services						461.9	508.4	550.5	553.3	553.3
Current Expenses						136.8	171.7	74.8	74.8	74.8
Capital Outlay						.0	.0	1.5	1.5	1.5
Total						\$598.7	\$680.1	\$626.8	\$629.6	\$629.6
PERSONAL SERVICES										
Personnel Schedule										
Position Title	Employees					Position	Grade			
	2017	18-D	18-M	18-C						
City Engineer	1	1	1	1	1401					
Assistant City Engineer	2	2	2	2	1404					
Transportation Manager	1	1	1	1	1405					
Admin Asst. II - Eng.	1	1	1	1	5118					
Asst. Dir. PW	0	0	0	0	3104					
GIS Administrator	0.5	0.5	0.5	0.5	1407					
Total Personnel						5.5	5.5	5.5	5.5	
6110 Full-Time Salaries						370.3	397.0	421.1	423.5	423.5
6120 Overtime						.0	.0	.0	.0	.0
6130 Part-Time						.0	.0	.0	.0	.0
6210 Retirement Contribution						14.4	27.8	29.5	29.6	29.6
6240 FICA						27.2	30.4	32.2	32.4	32.4
6250 Worker's Compensation						1.9	2.6	2.6	2.6	2.6
6260 Health and Life Insurance						47.1	49.5	64.0	64.0	64.0
6270 Unemployment Insurance						1.0	1.2	1.3	1.3	1.3
Total Personal Services						\$461.9	\$508.4	\$550.5	\$553.3	\$553.3
CURRENT EXPENSES										
7190 Other Professional Services						99.6	127.0	25.0	25.0	25.0
7200 Software						18.0	22.0	27.4	27.4	27.4
7220 Telephone						.0	.2	.5	.5	.5
7280 Advertising and Publications						.9	1.0	1.0	1.0	1.0
7410 Travel and Subsistence						1.9	4.0	3.0	3.0	3.0
7430 Training						2.1	4.6	3.0	3.0	3.0
7540 Maintenance and Repairs - Vehicles						1.1	1.0	1.2	1.2	1.2
8060 Office Supplies						1.1	1.5	2.0	2.0	2.0
8070 Photo and Duplicating Supplies						8.8	9.0	9.0	9.0	9.0
8080 Gas, Oil, Lubricants						.5	.5	.5	.5	.5
8090 Other Operating Expense						2.1	1.0	2.2	2.2	2.2
Total Current Expenses						\$136.8	\$171.7	\$74.8	\$74.8	\$74.8
CAPITAL OUTLAY										
GPS street data (BIW)						.0	.0	1.5	1.5	1.5
Total Capital Outlay						\$0	\$0	\$1.5	\$1.5	\$1.5
						Change from 2017 budget		(\$53.3)	(\$50.5)	(\$50.5)
								(7.8%)	(7.4%)	(7.4%)

ENGINEERING DEPARTMENT NOTES:

- 7190 Development review outsourcing \$5,000
- GIS Professional Services \$5,000
- Engineering standards - completion of 2016 contract \$15,000
- Total review outsourcing=> \$25,000
- 7200 GarCo software agreement , ArcGIS license
- 7220 Cell phones
- 7280 Project announcement
- 7430 Local GIS classes, Certified Floodplain Manager, special topics
- 7540 Engineering truck maintenance
- 8080 Fleet service and fuel
- 8090 Professional membership fees, background checks for employment, meetings expense

CITY OF GLENWOOD SPRINGS - 2018 BUDGET										
FUNCTION		ACTIVITY				DEPARTMENT HEAD		CODE	FUND	
PUBLIC WORKS		STREETS AND ALLEYS				ROBIN MILLIYARD		01.153	GENERAL	
SUMMARY						2016 Actual	2017 Budget	2018 Budget		
								Department Request	Manager Recommend	Council Approved
Personal Services						650.7	696.4	665.5	666.0	666.0
Current Expenses						451.4	585.7	493.8	469.1	469.1
Capital Outlay						.0				
Total						\$1,102.1	\$1,282.1	\$1,159.4	\$1,135.2	\$1,135.2
PERSONAL SERVICES										
Personnel Schedule										
Position Title	Employees					Position	Grade			
	2017	18-D	18-M	18-C						
Streets Superintendent	1	1	1	1		3401				
Equip. Operator II - PW	3	2	2	2		3412				
Equip. Operator I - PW	0	1	1	1		3411				
Maint Worker I / St. Sweep	3	4	4	4		3409				
Street Crew Leader	0	1	1	1		3104				
Maint Worker II / St. Sweep	2	0	0	0		3407				
Total Personnel	9.0	9.0	9.0	9.0						
6110 Full-Time Salaries						463.1	459.7	420.6	421.1	421.1
6120 Overtime						8.4	10.0	11.0	11.0	11.0
6130 Part-Time						.0	.0	.0	.0	.0
6210 Retirement Contribution						29.1	32.9	30.2	30.2	30.2
6240 FICA						32.9	35.9	33.0	33.1	33.1
6250 Worker's Compensation						17.7	24.0	24.0	24.0	24.0
6260 Health and Life Insurance						98.4	132.4	145.3	145.4	145.4
6270 Unemployment Insurance						1.2	1.4	1.3	1.3	1.3
Total Personal Services						\$650.7	\$696.4	\$665.5	\$666.0	\$666.0
CURRENT EXPENSES										
7220 Telephone						1.2	1.5	6.0	6.0	6.0
7230 Printing and Binding						.2	.3	.3	.3	.3
7280 Advertising and Publications						1.8	3.9	3.9	2.0	2.0
7310 Electricity						159.1	170.0	170.0	170.0	170.0
7320 Gas						3.3	5.3	5.4	5.4	5.4
7330 Water						1.4	1.4	1.4	1.4	1.4
7410 Travel and Subsistence						1.0	1.5	2.5	2.5	2.5
7430 Training						.3	1.4	2.5	2.5	2.5
7520 Maintenance - Building						8.3	5.0	7.5	7.5	7.5
7530 Maintenance - Office Equipment						.1	.2	.2	.2	.2
7540 Maintenance - Vehicles						115.8	110.0	115.5	115.5	115.5
7740 Equipment Rental - Snow Removal						60.2	125.0	.0	.0	.0
7810 Subscriptions and Memberships						.0	.0	.2	.2	.2
7830 Landfill Expense						40.5	50.0	50.0	50.0	50.0
8020 Educational Supplies						.0	.1	.2	.2	.2
8040 Uniforms						2.8	3.2	3.2	3.2	3.2
8060 Office Supplies						.4	.6	.6	.6	.6
8080 Gas, Oil, Lubricants						38.6	65.0	65.0	60.8	60.8
8090 Other Operating Expenses						7.5	13.0	15.1	14.0	14.0
8120 Small Tools and Equipment (BIW73)						4.1	5.0	10.0	6.0	6.0
8130 Material to Maintain Buildings						.1	.4	.4	.4	.4
8160 Other Materials						2.7	4.5	8.5	7.0	7.0
8170 Signs						2.1	18.0	25.0	13.0	13.0
8190 Flood Control/Hazardous Waste						.0	.5	.5	.5	.5
Total Current Expenses						\$451.4	\$585.7	\$493.8	\$469.1	\$469.1
CAPITAL OUTLAY										
9530 Other Machinery and Equipment										
Total Capital Outlay						\$0	\$0	\$0	\$0	\$0
						Change from '17 budget	(\$122.7)	(\$146.9)	(\$146.9)	
							(9.6%)	(11.5%)	(11.5%)	

STREETS AND ALLEYS DEPARTMENT NOTES:

7220 Cell phone and mobile devices
7280 Advertising for contract work
7410 More training events scheduled
7430 More training events scheduled
7520 Based on past three years actual data
7540 Assumes 5% increase in service cost
7740 Includes BIW of \$5,000 for rental equipment, outsourced contract

7810 APWA
7830 Increase in cost from spring clean-up
8020 Instructional videos
8090 Unforeseen drainage and street needs
8120 Increase due to BIW
8170 Need to stock supplies for use with new signing equipment

CITY OF GLENWOOD SPRINGS - BUDGET 2018											
FUNCTION		ACTIVITY				DEPARTMENT HEAD		CODE	FUND		
COMMUNITY DEVELOPMENT		ADMINISTRATION AND PLANNING				JENNIFER OOTON		01.141	GENERAL		
SUMMARY						2016 Actual	2017 Budget	2018 Budget			
						Department Request	Manager Recommend	Council Approved			
Personal Services						455.5	461.1	460.0	460.1	460.1	
Current Expenses						358.2	482.9	307.4	264.4	264.4	
Capital Outlay						.0	.0	.0	.0	.0	
Total						\$813.8	\$943.9	\$767.3	\$724.5	\$724.5	
PERSONAL SERVICES											
Personnel Schedule											
Position Title	Employees				Position	Grade					
	2017	18-D	18-M	18-C							
Community Dev. Director	1	0	0	0	1301						
Admin Assistant I - CD	0.5	0.5	0.5	0.5	5107						
Planner II	2	1	1	1	1305						
Senior Planner	1	1	1	1	1303						
Community/Eco Dev Dir	0	0.25	0.25	0.25	1109						
Assist Community/Eco Dev Dir	0	1	1	1							
Planner I	0	1	1	1							
Total Personnel	4.5	4.75	4.75	4.8							
6110 Full-Time Salaries						362.0	329.7	329.1	329.2	329.2	
6120 Overtime							.2				
6130 Part-Time											
6210 Retirement Contribution						23.8	23.1	23.0	23.0	23.0	
6240 FICA						25.4	25.2	25.2	25.2	25.2	
6250 Worker's Compensation						.6	.7	.7	.7	.7	
6260 Health and Life Insurance						42.8	81.2	80.9	80.9	80.9	
6270 Unemployment Insurance						1.0	1.0	1.0	1.0	1.0	
Total Personal Services						\$455.5	\$461.1	\$460.0	\$460.1	\$460.1	
CURRENT EXPENSES											
6272 Temporary Services						.0	1.0	1.0	1.0	1.0	
7150 Credit Card Fees						3.0	3.0	3.0	3.0	3.0	
7190 Other Professional Services (BIW13)						324.3	357.0	200.0	180.0	180.0	
7230 Printing and Binding						.6	1.5	1.5	1.5	1.5	
7280 Advertising and Publications						13.7	4.0	4.0	4.0	4.0	
7410 Travel and Subsistence						.0	3.5	3.5	3.5	3.5	
7420 Business Conferences						.0	3.5	3.5	1.5	1.5	
7430 Training						.0	2.0	5.0	5.0	5.0	
7530 Maintenance and Repair - Office Equipment						6.8	6.0	7.0	7.0	7.0	
7540 Maintenance and Repair - Vehicle											
7810 Subscriptions and Memberships						2.7	3.5	3.5	3.5	3.5	
8020 Educational Supplies						.2	.6	.6	.6	.6	
8060 Office Supplies						2.1	4.8	4.8	4.8	4.8	
8090 Other Operating Expense						4.5	15.0	15.0	15.0	15.0	
8200 Historic Preservation Commission						.0	27.5	5.0	4.0	4.0	
8310 CHS Grant						.2	50.0	50.0	30.0	30.0	
Total Current Expenses						\$358.2	\$482.9	\$307.4	\$264.4	\$264.4	
CAPITAL OUTLAY											
9520 Other Machinery and Equipment											
Total Capital Outlay						\$0	\$0	\$0	\$0	\$0	
						Change from 2017 budget	(\$176.6)	(\$219.5)	(\$219.5)		
							(18.7%)	(23.2%)	(23.2%)		

COMMUNITY DEVELOPMENT DEPARTMENT NOTES:

- 6272 Support for ad-hoc projects
- 7150 Credit card charges for fees and permits \$40,000
- 7190 This line item has decreased by \$200,000 from 2017 from cost of land use code and EPA re-write
 - Complete redrafting of Land Use Code (2017 carryover) \$20,000
 - EPA area-wide plan (2017 carryover) \$120,000
 - Consulting for zoning implementation \$30,000
 - Annual payment to Garfield County Housing Authority \$10,000
- 7280 Display and legal notices
- 7430 To include additional costs for AICP tests and eco devo training
- 7530 Copier payment
- 8090 Support for commissions, events and special meetings
- 8200 Education, training, plaques and publications
- 8310 Downtown property surveys

CITY OF GLENWOOD SPRINGS - BUDGET 2018										
FUNCTION		ACTIVITY				DEPARTMENT HEAD		CODE	FUND	
COMMUNITY DEVELOPMENT		BUILDING INSPECTION				JENNIFER OOTON		01.145	GENERAL	
SUMMARY						2016 Actual	2017 Budget	2018 Budget		
								Department Request	Manager Recommend	Council Approved
Personal Services						185.2	218.0	233.2	233.3	233.3
Current Expenses						18.2	30.0	52.0	52.0	52.0
Capital Outlay										
Total						\$203.4	\$248.0	\$285.2	\$285.3	\$285.3
PERSONAL SERVICES										
Personnel Schedule										
Position Title	Employees				Position	Grade				
	2017	18-D	18-M	18-C						
Building Official	1	1	1	1	1306					
Building Inspector I	1	0	0	0	1311					
Building Inspector II	0	1	1	1	1312					
Admin Assistant I - CD	0.5	0.5	0.5	0.5	5107					
Total Personnel						2.5	2.5	2.5	2.5	2.5
6110	Full-Time Salaries					121.8	145.7	154.5	154.7	154.7
6120	Overtime					.1	.2			
6130	Part-Time									
6210	Retirement Contribution					9.0	10.2	10.8	10.8	10.8
6240	FICA					12.7	11.2	11.8	11.8	11.8
6250	Worker's Compensation					.6	.6	.6	.6	.6
6260	Health and Life Insurance					40.6	49.7	54.9	54.9	54.9
6270	Unemployment Insurance					.5	.4	.5	.5	.5
Total Personal Services						\$185.2	\$218.0	\$233.2	\$233.3	\$233.3
CURRENT EXPENSES										
7130	Consultant Fees (BIW11)					7.1	10.0	30.0	30.0	30.0
7230	Printing and Binding					.0	.5	.5	.5	.5
7410	Travel and Subsistence					.2	2.5	2.5	2.5	2.5
7430	Training					.7	2.0	2.0	2.0	2.0
7530	Maintenance and Repair - Office Equip					.0	.0	2.0	2.0	2.0
7540	Maintenance and Repair - Vehicles					1.5	1.5	1.5	1.5	1.5
7810	Subscriptions and Memberships					.2	1.0	1.0	1.0	1.0
8020	Educational Supplies					3.7	7.0	7.0	7.0	7.0
8060	Office Supplies					1.2	1.5	1.5	1.5	1.5
8080	Gas, Oil, Lubricants					.6	2.0	2.0	2.0	2.0
8090	Other Operating Expense					3.0	2.0	2.0	2.0	2.0
Total Current Expenses						\$18.2	\$30.0	\$52.0	\$52.0	\$52.0
CAPITAL OUTLAY										
9520	Other Machinery and Equipment									
Total Capital Outlay						\$0	\$0	\$0	\$0	\$0
Change from 2017 budget								\$37.1 (15.0%)	\$37.3 (15.0%)	\$37.3 (15.0%)

COMMUNITY DEVELOPMENT DEPARTMENT NOTES:

- 7130 Consultant provides building plan review and is paid 60% of residential and 66% of commercial fees that are paid to the City by the applicant.
- 7410 Staff training (10 days), Colorado ICC chapter training
- 8020 ICC code books

CITY OF GLENWOOD SPRINGS - 2018 BUDGET

FUNCTION	ACTIVITY	DEPARTMENT HEAD	CODE	FUND		
PARKS AND RECREATION	RECREATION PROGRAMS	BRIAN SMITH	01.113	GENERAL		
SUMMARY		2016 Actual	2017 Budget	2018 Budget		
				Department Request	Manager Recommend	Council Approved
Personal Services		1,622.5	1,700.7	1,917.8	1,936.2	1,936.2
Current Expenses		699.2	728.5	657.5	700.8	700.8
Capital Outlay		.0	.0	.0	.0	.0
Total		\$2,321.6	\$2,429.2	\$2,575.3	\$2,637.0	\$2,637.0
PERSONAL SERVICES						
Personnel Schedule						
Position Title	Employees					
	2017	18-D	18-M	18-C	Position	Grade
Parks and Recreation Dir.	1	1	1	1	4101	
Community Rec Coord.	1	1	1	1	4105	
Office Coordinator	1	1	1	1	4119	
Athletics/Fitness Coord.	1	1	1	1	4117	
Ice Rink/Programs Coord.	1	0	0	0	4116	
Facility Coordinator	1	1	1	1	5108	
Building Maint. Foreman	1	0	0	0	4109	
Aquatics Coordinator	0	1	1	1	4120	
Recreation Supervisor	0	1	1	1	4102	
CSRII	2	2	2	2	4125	
Bldg Mtn I/Janitorial Staff	2	1	1	1	4129	
Building Maint II	1	2	2	2	4127	
Pool Manager	1	0	0	0	4120	
Janitorial Staff	0	0	0	0	4121	
Facility Maint Supt	0	1	1	1	4100	
Building Maint III	0	1	1	1	4131	
Personnel	13.0	14.0	14.0	14.0		
6110 Full-Time Salaries		641.9	685.6	768.5	784.4	784.4
6120 Overtime		1.4	2.9	2.9	2.9	2.9
6130 Part-Time (BIW59)		663.0	651.5	701.5	701.5	701.5
6210 Retirement Contribution		39.8	48.2	54.0	55.1	55.1
6240 FICA		98.4	102.5	112.7	113.9	113.9
6250 Worker's Compensation		38.8	46.6	42.4	42.4	42.4
6260 Health and Life Insurance		135.5	159.3	231.4	231.5	231.5
6270 Unemployment Insurance		3.6	4.0	4.4	4.5	4.5
Total Personal Services		\$1,622.5	\$1,700.7	\$1,917.8	\$1,936.2	\$1,936.2
CURRENT EXPENSES						
Operating Expenses						
7190 Professional Services	32.0	24.0	36.0	35.0	35.0	
7220 Telephone	7.4	7.0	7.4	8.5	8.5	
7221 Postage	.1	.2	.2	.2	.2	
7230 Printing and Binding	5.0	5.1	5.1	5.1	5.1	
7280 Advertising	8.2	9.0	5.2	9.0	9.0	
7310 Electrical	130.0	149.0	120.0	130.0	130.0	
7320 Natural Gas	77.9	100.0	80.0	80.0	80.0	
7330 Water and Sewer	35.3	34.6	34.6	36.0	36.0	
7350 Disposal Costs	7.2	8.0	7.0	7.5	7.5	
7410 Travel and Subsistence	.0	2.0	.2	2.0	2.0	
7430 Training	8.6	8.5	7.0	10.0	10.0	
7520 Maintenance - Building	118.8	110.0	110.0	130.0	130.0	
7530 Maintenance - Ice Rink	30.4	38.0	36.1	33.0	33.0	
7540 Maintenance and Repair - Vehicles	19.0	14.0	13.3	14.0	14.0	
7740 Equipment Rent/Lease	4.6	5.6	4.8	5.0	5.0	
7750 Security	1.4	1.0	.2	.0	.0	
7810 Subscriptions and Memberships	4.2	4.2	3.8	4.2	4.2	
7840 Bank Services	41.5	36.4	36.4	40.0	40.0	
7960 Sale and Rental Items	18.2	17.0	16.2	17.0	17.0	
7964 Food Items	.8	1.1	1.2	2.0	2.0	
8040 Uniforms	2.6	4.0	1.4	3.8	3.8	
8060 Office Supplies	4.2	5.7	5.0	5.0	5.0	
8061 Background checks/Ads/Drug Test	6.6	7.6	7.6	8.0	8.0	
8063 Recreation Program Supplies	23.4	19.7	10.0	12.0	12.0	
8064 Fitness/Enrichment programs	9.4	8.0	8.0	8.0	8.0	
8067 Community Rooms	3.0	5.0	6.0	2.0	2.0	
8068 Subcontractor Programs	10.0	14.0	10.0	10.0	10.0	
8080 Gas, Oil Lubricants	2.1	3.5	3.0	3.0	3.0	
8090 Other Operating Expense	6.1	6.0	8.0	6.0	6.0	
8152 Maintenance Supply	.0			.0	.0	
8263 Pool Maintenance Equipment & Supply	50.2	35.2	35.2	38.0	38.0	
Total Operating Expenses	\$668.5	\$683.3	\$618.8	\$664.3	\$664.3	

CITY OF GLENWOOD SPRINGS - 2018 BUDGET						
FUNCTION	ACTIVITY	DEPARTMENT HEAD	CODE	FUND		
PARKS AND RECREATION	RECREATION PROGRAMS	BRIAN SMITH	01.113	GENERAL		
SUMMARY		2016 Actual	2017 Budget	2018 Budget		
				Department Request	Manager Recommend	Council Approved
Youth Programs						
8103 Kid Kamp - Summer		12.5	19.0	18.9	13.0	13.0
8109 Scholarships		.8	1.5	1.5	1.5	1.5
Sports						
8200 Adult Leagues		5.0	7.2	3.0	7.0	7.0
8210 Youth Leagues		6.8	9.6	3.0	6.5	6.5
8240 Tennis		.9	.9	5.3	1.0	1.0
Adults and Seniors						
8310 Senior Programming		.0	.5	.5	.5	.5
8320 Special Events		4.6	6.5	6.5	7.0	7.0
Total Current Expenses		\$699.2	\$728.5	\$657.5	\$700.8	\$700.8
CAPITAL OUTLAY						
9530 Equipment						
Total Capital Outlay		\$.0	\$.0	\$.0	\$.0	\$.0
		Change from 2017 Budget		\$146.1	\$207.8	\$207.8
				(6.0%)	(8.6%)	(8.6%)

RECREATION PROGRAM DEPARTMENT NOTES:

- xx01 Janitorial staff and supervisor were relocated here from finance in 2018.
- 6130 Part time forecast is 2% over 2017 forecast plus \$50,000 for 2 part time porters (BIW59)
- 7190 Vermont Systems \$6500; Cleaning Service for Ice Rink \$16000
- 7220 CenturyLink and department issued cell phones
- 7221 USPS, UPS, FedEx and other shipping
- 7230 Unilink color copy charges and brochures
- 7280 Broadband \$840, Promo Materials \$3000, Newspaper, Hotels, Chamber
- 7310 Decrease with system efficiencies
- 7320 Decrease with system efficiencies
- 7330 Includes ice rink and refill of pools after repairs and maintenance
- 7350 Bear resistant dumpsters and recycling collection
- 7410 Meals during training and travel beyond range of city vehicle use
- 7430 Ice Rink \$1800, CPR \$1000, CPRA \$1500, Camp Asso. \$1000, Youth Programs \$1500, Fitness Certs, Supervisor Training
- 7510 Backup contractor for vacation and sick day staff shortages
- 7520 Custodial/Maintenance Supplies \$65000; HVAC \$25000; Plumbing \$11000; Landscaping \$2000; Surveillance \$12500, Interior imprvmnts \$20000.
- 7530 HVAC \$8000; Becker \$6000, Custodial \$5000, Plumbing \$5000
- 7540 Includes 2 vans, Zamboni, p/u truck, SUV, groundskeeping mower
- 7740 Ricoh color copier
- 7750 APEX monitoring system
- 7810 DirecTV \$1600, Music License \$1500, CPRA, NRPA, NARCE, NYSCA, ACA
- 7840 Charge Card fees \$34500, Plug-n-Pay
- 7960 Ice rink \$8500; Pro shop \$6500; Meeting rooms \$2000
- 7964 Authorized Commission or staff events/meetings
- 8040 Staff clothing, including FT/PT aquatics, fitness, rink and maintenance, shirts/guard outfits
- 8061 HR related costs associated with hiring for Parks/Recreation
- 8063 Ice rink \$1000, climbing wall \$1000, Pre-School \$7500, Fitness \$4000
- 8064 Wellness programs and fitness equipment repairs (bikes, cardio, dance, TRX, etc;)
- 8067 Replacement sound equipment, lecterns, screens, projectors, card tables/folding chairs
- 8068 Tennis, Scuba
- 8080 Petroleum products \$3000, fleet service charges \$500
- 8090 1st Aid supplies, AED, membership supplies, furniture repair, vandalism
- 8103 RFSB Transportation \$5000, License fee \$500, t-shirts \$1000, trips, supplies
- 8109 Program and membership awards based on income level and need
- 8200 Sports supplies \$4000; awards \$3200
- 8210 Sports supplies \$2400; t-shirts and awards \$7200
- 8240 Replacement nets, supplies, signs
- 8263 Chemicals \$18000, Plumbing \$10000, HVAC \$6000
- 8310 Program assistance, does not include facility charges or supplies
- 8320 Halloween Party, Daddy/Daughter Dance, City staff/volunteer recognition events

CITY OF GLENWOOD SPRINGS - 2018 BUDGET											
FUNCTION		ACTIVITY				DEPARTMENT HEAD		CODE	FUND		
GENERAL GOVERNMENT		ARTS PROGRAMS				BRIAN SMITH		01.122	GENERAL		
SUMMARY						2016 Actual	2017 Budget	2018 Budget			
								Department Request	Manager Recommend	Council Approved	
Personal Services								199.0	199.0	199.0	
Current Expenses								82.7	82.7	82.7	
Capital Outlay								79.2	79.2	79.2	
Total						\$0	\$0	\$360.9	\$360.9	\$360.9	
PERSONAL SERVICES											
Personnel Schedule											
Position Title	Employees				Position	Grade					
	2017	18-D	18-M	18-C							
Event Coordinator (BIW67)	0.0	1.0	1.0	1.0							
Total Personnel						0.0	1.0	1.0	1.0		
6110	Full-Time Salaries							58.6	58.6	58.6	
6120	Overtime										
6130	Part-Time							96.0	96.0	96.0	
6210	Retirement Contribution							4.1	4.1	4.1	
6240	FICA							11.8	11.8	11.8	
6250	Worker's Compensation							.4	.4	.4	
6260	Health and Life Insurance							27.6	27.6	27.6	
6270	Unemployment Insurance							.5	.5	.5	
Total Personal Services						\$0	\$0	\$199.0	\$199.0	\$199.0	
CURRENT EXPENSES											
7190	Professional Services							6.0	6.0	6.0	
7220	Telephone							.6	.6	.6	
7230	Printing and Binding							.1	.1	.1	
7280	Advertising							2.5	2.5	2.5	
7310	Electrical							2.0	2.0	2.0	
7320	Natural Gas							1.2	1.2	1.2	
7330	Water and Sewer										
7350	Disposal Costs										
7410	Travel and Subsistence							.5	.5	.5	
7430	Training							1.5	1.5	1.5	
7520	Maintenance and Repair - Building							20.0	20.0	20.0	
7540	Maintenance and Repair - Vehicles							2.5	2.5	2.5	
7740	Equipment Rent/Lease							5.6	5.6	5.6	
7810	Subscriptions and Memberships							.5	.5	.5	
7840	Bank Services							5.0	5.0	5.0	
7960	Sale and Rental Items							1.5	1.5	1.5	
7964	Food Items							.5	.5	.5	
8010	Landscaping							.5	.5	.5	
8040	Uniforms							.5	.5	.5	
8060	Office Supplies							.7	.7	.7	
8061	Background Checks/Ads/Drug Tests							1.0	1.0	1.0	
8063	Program Supplies							25.0	25.0	25.0	
8067	Facility Rental Expense							2.0	2.0	2.0	
8090	Other Operating Expense							3.0	3.0	3.0	
Total Current Expenses						\$0	\$0	\$82.7	\$82.7	\$82.7	
CAPITAL OUTLAY											
Furnishings and Equipment								79.2	79.2	79.2	
Total Capital Outlay						\$0	\$0	\$79.2	\$79.2	\$79.2	
						Change from 2017 Budget		Not Applicable			

RECREATION PROGRAMS DEPARTMENT NOTES:

6130 Building maintenance \$76,000, Program Instructors \$20,000

Furninshings and Equipment:

Kiln	2,000	Dance Bars	1,400
Wheels	8,000	Sound System	3,500
Tools	500	Office Furniture	1,500
Easels	1,000	Floor	26,000
Paint Supplies	1,000	Facility Improvements	20,000
Tables	1,800	Studio Lighting	<u>10,000</u>
Chairs	1,500	Total Furniture and Equipment	79,200
Mirrors	1,000		

CITY OF GLENWOOD SPRINGS - 2018 BUDGET										
FUNCTION		ACTIVITY				DEPARTMENT HEAD		CODE	FUND	
PARKS AND RECREATION		PARKS AND CEMETERY				BRIAN SMITH		01.154	GENERAL	
SUMMARY						2016	2017	2018 Budget		
						Actual	Budget	Department Request	Manager Recommend	Council Approved
Personal Services						695.5	752.2	946.3	751.4	751.4
Current Expenses						436.6	378.6	361.3	387.7	387.7
Capital Outlay										
Total						\$1,132.1	\$1,130.8	\$1,307.6	\$1,139.1	\$1,139.1
PERSONAL SERVICES										
Personnel Schedule										
Position Title	Employees					Position	Grade			
	2017	18-D	18-M	18-C						
Parks/Cemetery Superint.	1	1	1	1	4103					
Maint. Worker II - Parks	3	3	3	3	4112					
Maint. Worker I - Parks	3	3	3	3	4111					
Crew Lead	1	1	1	1	4130					
PT Seasonal Maint. Wrkr I	4.17	4.17	4.17	4.17	0098					
Staff Project Manager (BIW47)	0	1	0	0						
Staff Landscaper (BIW35)	0	1	0	0						
Total Personnel	12.17	14.17	12.17	12.17						
6110 Full-Time Salaries						382.1	389.9	504.6	382.8	382.8
6120 Overtime						.2	2.0	2.0	2.0	2.0
6130 Part-Time						116.4	140.0	140.0	140.0	140.0
6210 Retirement Contribution						23.6	27.4	35.5	26.9	26.9
6240 FICA						36.6	40.7	49.5	40.2	40.2
6250 Worker's Compensation						28.1	32.7	32.7	32.7	32.7
6260 Health and Life Insurance						107.2	117.9	180.3	125.3	125.3
6270 Unemployment Insurance						1.3	1.6	1.9	1.6	1.6
Total Personal Services						\$695.5	\$752.2	\$946.3	\$751.4	\$751.4
CURRENT EXPENSES										
7190 Professional Services - Spraying Contract						98.7	58.0	35.0	60.0	60.0
7220 Telephone						2.3	2.7	5.0	5.0	5.0
7310 Electricity						14.6	16.6	15.8	15.5	15.5
7320 Gas						3.4	6.7	6.4	5.0	5.0
7330 Water						114.6	106.0	115.0	115.0	115.0
7350 Trash Pickup						11.7	8.4	7.5	12.0	12.0
7410 Travel and Subsistence						1.1	.7	.7	1.2	1.2
7430 Training						4.0	3.8	3.0	4.0	4.0
7540 Maintenance and Repair - Vehicles						58.1	50.4	45.0	50.0	50.0
7560 Maintenance - Trails						8.7	8.5	7.8	8.0	8.0
7710 Land Rent/Lease						.6	.7	.6	.7	.7
7740 Equipment Rental						12.6	16.5	13.0	13.0	13.0
7810 Subscriptions and Memberships						.3	.3	.3	.3	.3
7830 Landfill Expense						2.6	1.0	1.0	1.5	1.5
8010 Agricultural and Horticultural Supplies						30.9	16.5	29.5	20.0	20.0
8040 Uniforms						2.8	3.8	3.5	3.8	3.8
8060 Office Supplies						.0	.1	.4	.3	.3
8080 Gas, Oil Lubricants						16.1	24.0	19.0	20.0	20.0
8090 Other Operating Expense						27.6	29.0	27.5	28.0	28.0
8120 Small Tools and Equipment						3.9	4.0	3.0	3.5	3.5
8130 Material to Maintain Buildings						19.9	21.0	20.0	20.0	20.0
8600 Repurchase Cemetery Lots						1.3		.3	1.0	1.0
Total Current Expenses						\$436.6	\$378.6	\$361.3	\$387.7	\$387.7
						Change from '17	\$176.8	\$8.4	\$8.4	
						budget	(15.6%)	(0.7%)	(0.7%)	

PARKS AND CEMETERIES DEPARTMENT NOTES:

- 7190 Tree Maintenance \$40,000; Mosquito Control \$5,000
- 7220 Includes smartphone technology and 5 phones
- 7310 4% increase for consumption and rate
- 7320 Parks and buildings, excludes Community Center, 3% rate increase, usage decrease
- 7330 Water/Sewer charges to parks and buildings, excludes Community Center, 4% rate increase
- 7350 Contracted trash services for park sites, excludes downtown, Community Center, 6th street
- 7410 Meals during training and travel beyond city vehicle use
- 7430 Weed spraying, backflow prevention, tree care, playground safety, horticulture, safety
- 7540 Groundskeeping equipment, trucks, utility vehicles, skid steers
- 7560 Dog litter bags \$4500, fencing materials, sign posts, signs, trail patching material
- 7710 Union Pacific RR \$600, Glenwood Springs Golf Club
- 7740 Porta-Potties \$14,000+, excludes downtown business district
- 7810 Arbor Day Society, Weed Association, Arborist Association, CPRA
- 7830 Concrete, branches, rubble, waste and South Canyon trash
- 8010 Landscape material \$5000; Fertilizer \$4500, Compost \$2500, Irrigation repair supplies \$2000
- 8040 \$350/pp for 8 employees, t-shirts and protective eyewear, earplugs, other safety apparel
- 8080 Fleet charges \$6000; Gas and oil products \$18000
- 8090 Includes athletic field supplies \$10000; Construction \$9000; Signage \$3500; Janitorial \$4000
- 8120 Hand and power tools
- 8130 Janitorial \$10000; MOC \$4000; plumbing supplies (not irrigation)
- 8600 Transferred from Trust Fund 52.287.8600

CITY OF GLENWOOD SPRINGS - 2018 BUDGET					
Summary of Revenues, Expenditures and Fund Balance (000's)					
TOURISM PROMOTION FUND	2016 Actual	2017 Budget	2018 Budget		
			Department Request	Manager Recommend	Council Approved
REVENUES					
REVENUES					
1130 Accommodations Tax	1,033.0	984.8	1,034.1	1,034.1	1,034.1
3120 Interest Income	1.4	1.0	1.3	1.3	1.3
3130 Miscellaneous Income					
Total Revenues	\$1,034.4	\$985.8	\$1,035.4	\$1,035.4	\$1,035.4
EXPENDITURES					
EXPENDITURES					
7190 Salary - Marketing Director	77.3	78.8	81.2	81.2	81.2
7193 Marketing Project Manager	56.6	57.8	59.5	59.5	59.5
7194 Payroll Tax & Benefits	29.5	30.0	30.9	30.9	30.9
7196 Visitor Services	100.0	100.0	115.0	115.0	115.0
7220 Public Relations	39.9	40.0	44.0	44.0	44.0
7230 Printing/Distribution (Brochures, etc.)	36.0	37.3	27.0	27.0	27.0
7280 Advertising (Print/Online/Radio/TV/Agency Fees/Creative)	439.4	460.0	481.0	481.0	481.0
7282 Hosting (Website/Video/Domains/Email/Booking Engine)	17.5	24.7	36.4	36.4	36.4
7283 Internet Management	2.5	10.0	10.0	10.0	10.0
7285 Direct Mail and Fulfillment	12.7	14.0	11.5	11.5	11.5
7286 Trade Shows	6.2	6.1	7.8	7.8	7.8
7287 Organizations & Education	6.4	8.3	9.1	9.1	9.1
7289 Miscellaneous Expense	73.4	2.0	2.5	2.5	2.5
7291 Travel	16.1	19.2	18.9	18.9	18.9
7292 Group and International Marketing	23.2	14.9	23.1	23.1	23.1
7415 Research and Tracking	57.5	.0	.0	.0	.0
7420 Bookkeeping Services	9.0	9.0	10.4	10.4	10.4
7900 Interfund Cost of Service	12.0	10.5	10.7	10.7	10.7
8090 Other Expenses	2.2	.0	.0	.0	.0
8200 Consultants	9.2	8.0	5.0	5.0	5.0
8400 Community Promotion	50.2	79.8	29.8	29.8	29.8
9800 Contingency					
Total Expenditures	\$1,076.8	\$1,010.2	\$1,013.7	\$1,013.7	\$1,013.7
EXCESS REVENUES OVER (UNDER) EXPENDITURES					
Excess Revenue Over (Under) Expenditures	(\$42.4)	(\$24.4)	\$21.6	\$21.6	\$21.6
TRANSFERS					
Transfers In (Out):					
General Fund for community events	(20.0)	.0	(50.0)	(50.0)	(50.0)
DDA	(5.5)				
Excess Revenues Over (Under) Expenditures & Transfers	(\$67.9)	(\$24.4)	(\$28.4)	(\$28.4)	(\$28.4)
FUND BALANCE					
Fund Balance - Beginning	\$672.1	\$604.2	\$579.8	\$579.8	\$579.8
Fund Balance - Ending	604.2	579.8	501.4	501.4	501.4
Less: Restricted - Tabor Reserve	(31.0)	(29.6)	(31.1)	(31.1)	(31.1)
Less: Committed 15% - Resolution #2012-24	(155.2)	(147.9)	(155.3)	(155.3)	(155.3)
Fund Balance - Unreserved	\$418.0	\$402.3	\$315.1	\$315.1	\$315.1

8400 Community promotion funds are a transfer to the General Fund for advertisement, promotion and development of tourism in the City. The amount budgeted is 7.5% of the Accommodations Tax received between Sept 1 and Aug 31. Previously these funds were awarded to external not-for-profit organizations via recommendation from FAB. In 2018 \$50,000 was allocated to City special events and funded in the General Fund.

CITY OF GLENWOOD SPRINGS - 2018 BUDGET

Summary of Revenues, Expenditures and Fund Balance (000's)

Victims Assistance and Law Enforcement (V.A.L.E.) Fund	2016 Actual	2017 Budget	2018 Budget		
			Department Request	Manager Recommend	Council Approved
REVENUES					
REVENUES					
V.A.L.E. Assessment	42.7	37.0	37.0	37.0	37.0
Interest	.9	1.0	1.0	1.0	1.0
Miscellaneous Income					
Total Revenues	\$43.5	\$38.0	\$38.0	\$38.0	\$38.0
EXPENDITURES					
EXPENDITURES					
7190 Professional Fees		.5	.5	.5	.5
7194 Victim/Witness Assistance	42.8	45.0	45.0	45.0	45.0
7411 Board Expense					
7430 Training					
7900 Interfund Cost of Service					
8060 Office Supplies	.1	.5	.5	.5	.5
9530 Police Equipment	.0	5.0	5.0	5.0	5.0
Total Expenditures	\$42.9	\$51.0	\$51.0	\$51.0	\$51.0
EXCESS REVENUES OVER (UNDER) EXPENDITURES					
Excess Revenues Over (Under) Expenditures	\$.7	(\$13.0)	(\$13.0)	(\$13.0)	(\$13.0)
FUND BALANCE					
Fund Balance - Beginning	\$62.1	\$62.8	\$49.8	\$49.8	\$49.8
Fund Balance - Ending	62.8	49.8	36.8	36.8	36.8
Less: Restricted - Tabor Reserve	(1.3)	(1.1)	(1.1)	(1.1)	(1.1)
Fund Balance - Unreserved	\$61.5	\$48.7	\$35.7	\$35.7	\$35.7

CITY OF GLENWOOD SPRINGS - 2018 BUDGET

Summary of Revenues, Expenditures and Fund Balance (000's)

CONSERVATION TRUST FUND	2016 Actual	2017 Budget	2018 Budget		
			Department Request	Manager Recommend	Council Approved
REVENUES					
REVENUES					
1391 Colorado State Lottery	110.0	95.0	110.0	110.0	110.0
3120 Interest Income	.9	.4	.8	.8	.8
3130 Other Income	2.5		.0	.0	.0
Total Revenues	\$113.3	\$95.4	\$110.8	\$110.8	\$110.8
EXPENDITURES					
EXPENDITURES					
0 Unallocated - 48.500.0000	13.0	12.5			
9400 Parks and Recreation Master Plan 48.154.9400	20.0	.0			
9437 WhiteWater Park - 48.154.9437	.0	5.0	5.0	5.0	5.0
9445 Ice Rink mechanical and structural	.0	25.0	25.0	25.0	25.0
9445 Pool mechanical and structural	.0	30.0			
9530 Park Improvements and Equipment - 48.154.9530	13.1	23.0	23.0	23.0	23.0
xx01 Playground resurfacing (BIW36)			23.5	23.5	23.5
xx02 Roaring Fork Mtn Bike - South Canyon Trails		30.0	60.0	60.0	.0
xx03 ADA Compliant Water Fountains (BIW44)			13.4	4.5	4.5
xx04 To City of New Castle for LoVa Trail match					15.0
Park Signage (BIW45)			8.5	8.5	8.5
Water slide restoration (BIW66)			10.0	10.0	10.0
Veltus Park Restoration			80.0	80.0	80.0
Total Expenditures	\$46.1	\$125.5	\$248.4	\$239.5	\$194.5
EXCESS REVENUES OVER (UNDER) EXPENDITURES					
Excess Revenues Over (Under) Expenditures	\$67.2	(\$30.1)	(\$137.7)	(\$128.7)	(\$83.7)
FUND BALANCE					
Fund Balance - Beginning	\$344.8	\$412.0	\$381.9	\$381.9	\$381.9
Fund Balance - Ending	412.0	381.9	244.3	253.2	253.2
Less: Restricted - Tabor Reserve	(3.4)	(2.9)	(3.3)	(3.3)	(3.3)
Less: 25% Contingency Reserve	(11.5)	(31.4)	(62.1)	(59.9)	(59.9)
Fund Balance - Unreserved	\$397.1	\$347.7	\$178.8	\$190.0	\$190.0

0	Funds spent in 2017 on pool mechanical and structural	240.9	249.9	249.9
9445	Ice rink mechanical and structural was pushed to 2018			
xx01	Remove existing playground safety material and replace with engineered fiber at Gregory, Sayre and Veltus Parks. Existing Two Rivers Park engineered fiber material would be refreshed with 3" new material.			
XX02	This item is paid for from the Parkland reserve in the Capital Projects Fund			
xx03	Water fountains will be replaced over three years; \$13,400 total.			
xx04	These funds may be used to match a grant received by the Town of New Castle to partner with GS on completion of the LoVa Trail. Funds may be transferred to A&I or another fund prior to disbursement to New Castle.			

CITY OF GLENWOOD SPRINGS - 2018 BUDGET

Summary of Revenues, Expenditures and Fund Balance (000's)

BUS TAX FUND	2016 Actual	2017 Budget	2018 Budget		
			Department Request	Manager Recommend	Council Approved
REVENUES					
REVENUES					
1130 Sales Tax	934.8	963.0	982.2	982.2	982.2
1140 Use Tax	24.6	19.0	19.4	19.4	19.4
1145 Audit Revenue	4.3	1.5	2.0	2.0	2.0
1390 Grants	249.6	1,129.8	711.3	711.3	711.3
1510 Bus Fares	104.0	82.8	100.0	100.0	100.0
1500 Advertising Fees	9.1	9.1	9.0	9.0	9.0
3120 Interest Income	1.0	.8	.8	.8	.8
3122 Sale of Assets					
3130/40 Miscellaneous Income	.7	10.0	1.0	1.0	1.0
Total Revenues	\$1,328.2	\$2,216.0	\$1,825.7	\$1,825.7	\$1,825.7
EXPENDITURES					
EXPENDITURES					
6310 Fixed Labor Costs	340.7	352.1	372.1	372.1	372.1
6410 Direct Labor Costs	347.6	375.5	386.9	386.9	386.9
7144 Sales & Use Tax Refund	.0	.5	1.0	1.0	1.0
7145 Sales Tax TIF to DDA	25.9	26.4	24.6	24.6	24.6
7150 Audit Fees	1.0	1.0	1.0	1.0	1.0
7151 Credit Card/ACH Fees	.4	.2	.4	.4	.4
7160 Economic Incentive Rebate	9.7	9.0	9.0	9.0	9.0
7190 Other Professional Services	4.4	4.5	11.0	11.0	11.0
7210 Employee Bus Passes	1.0	1.0	1.5	1.5	1.5
7270 TDM Program	3.2	5.0	7.5	7.5	7.5
7410 Direct Mileage Costs	193.1	222.3	199.2	199.2	199.2
7430 Allocated Training	58.0	47.1	71.4	71.4	71.4
7540 City Van Pool expense (Van Maintenance)	.0	10.0	10.0	10.0	10.0
7560 Para-Transit Service	30.0	30.0	30.0	30.0	30.0
7620 Property Insurance	6.3	6.8	6.9	6.9	6.9
7870 Transit Operations Plan	.0	40.0	.0	.0	.0
7900 Interfund Cost of Service	113.8	121.6	125.3	125.3	125.3
8090 Other Operating Expense	19.8	12.3	15.9	15.9	15.9
9430 Allocated Capital	49.6	62.2	56.5	56.5	56.5
9540 Bus Wraps	.0	10.0	10.0	10.0	10.0
9541 Grant Costs/Ride Glenwood Buses	.0	1,064.5	573.0	573.0	573.0
Total Expenditures	\$1,204.3	\$2,402.1	\$1,913.0	\$1,913.0	\$1,913.0
EXCESS REVENUES OVER (UNDER) EXPENDITURES					
Excess Revenues Over (Under) Expenditures	\$123.8	(\$186.1)	(\$87.3)	(\$87.3)	(\$87.3)
TRANSFERS					
TRANSFERS					
Transfer to DDA Fund for Annual Settlement	(2.7)				
Excess Revenues Over (Under) Expenditures and Transfers	\$121.1	(\$186.1)	(\$87.3)	(\$87.3)	(\$87.3)
FUND BALANCE					
Fund Balance - Beginning	\$579.6	\$700.7	\$514.7	\$514.7	\$514.7
Fund Balance - Ending	700.7	514.7	427.3	427.3	427.3
Less: Non-Spendable - Prepaid RFTA passes	(2.1)	(2.1)	(2.1)	(2.1)	(2.1)
Less: Restricted - Tabor Reserve	(32.6)	(32.6)	(33.4)	(33.4)	(33.4)
Less: 25% Contingency Reserve	.0	(600.5)	(478.3)	(478.3)	(478.3)
Fund Balance - Unreserved	\$666.1	(\$120.5)	(\$86.4)	(\$86.4)	(\$86.4)
Available reserves=>	666.1	480.0	391.8	391.8	391.8

- 1390 Grant revenue is not certain until the grant is awarded and collected; it is included here because staff believes the likelihood of award is high.
- 3130 Includes credit card convenience charges.
- 7430 This fee is paid to RFTA for training

CITY OF GLENWOOD SPRINGS - 2018 BUDGET

Summary of Revenues, Expenditures and Fund Balance (000's)

MARIJUANA TAX FUND	2016 Actual	2017 Budget	2018 Budget		
			Department Request	Manager Recommend	Council Approved
REVENUES					
REVENUES					
1130 Sales Tax		133.0	266.0	266.0	266.0
1140 Excise Tax		67.0	134.0	134.0	134.0
1145 Audit Revenue					
3120 Interest Income					
3130 Miscellaneous Income					
Total Revenues		\$200.0	\$400.0	\$400.0	\$400.0
EXPENDITURES					
EXPENDITURES					
7144 Sales & Use Tax Refund					
7145 Sales Tax TIF to DDA					
7150 Audit Fees					
7151 Credit Card/ACH Fees			1.0	1.0	1.0
7160 Economic Incentive Rebate					
7190 Other Professional Services					
7900 Interfund Cost of Service					
Total Expenditures	\$0.0	\$0.0	\$1.0	\$1.0	\$1.0
EXCESS REVENUES OVER (UNDER) EXPENDITURES					
Excess Revenues Over (Under) Expenditures	\$0.0	\$200.0	\$399.0	\$399.0	\$399.0
TRANSFERS					
TRANSFERS IN (OUT)					
xx01 Transfer to Gen Fund for Educational Programming		(50.0)	(100.0)	(100.0)	(100.0)
xx02 Transfer to Fire and EMS for public safety		(100.0)	(199.0)	(199.0)	(199.0)
xx03 Transfer to General Fund for Police for public safety		(50.0)	(100.0)	(100.0)	(100.0)
Excess Revenues Over (Under) Expenditures and Transfers	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
FUND BALANCE					
Fund Balance - Beginning	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Fund Balance - Ending					
Less: Unallocated 10% Contingency Reserve					
Fund Balance - Unreserved	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0

Marijuana Tax Fund was created via ballot initiative and imposed on July 1, 2017

xx01 General Fund; Non-departmental expense

CITY OF GLENWOOD SPRINGS - 2018 BUDGET						
Summary of Revenues, Expenditures and Fund Balance (000's)						
FIRE AND EMS FUND	2016 Actual	2017 Budget	2018 Budget			
			Department Request	Manager Recommend	Council Approved	
REVENUES						
REVENUES						
SERVICE CHARGES						
1500	Glenwood Springs Rural Fire Protection District	615.4	616.7	781.3	781.3	781.3
1425	Medicare/Medicaid adjustments					
OTHER INCOME						
3120	Interest	.2	.0	.1	.1	.1
3130	Miscellaneous Income	2.1	1.5	1.0	1.0	1.0
1390	Grants	83.9	10.0			
1420	Ambulance Fees (Net of Insurance Adjustments)	397.2	350.0	400.0	400.0	400.0
3115	Reimbursement - Others					
1530	Fire Permit Fees	17.4	10.0	10.0	10.0	10.0
3139	Bad Debt Recovery	12.4	10.0	10.0	10.0	10.0
3136	Donations		.1	.1	.1	.1
Total Revenues		\$1,128.5	\$998.3	\$1,202.5	\$1,202.5	\$1,202.5
EXPENDITURES						
EXPENDITURES						
xx01	Fire and EMS Operational Costs	3,515.9	3,922.3	4,216.6	3,991.6	3,991.6
Total Expenditures		\$3,515.9	\$3,922.3	\$4,216.6	\$3,991.6	\$3,991.6
EXCESS REVENUES OVER (UNDER) EXPENDITURES						
Excess Revenues Over (Under) Expenditures		(\$2,387.4)	(\$2,924.0)	(\$3,014.2)	(\$2,789.2)	(\$2,789.2)
ANSFERS						
TRANSFERS						
From City of Glenwood Springs General Fund per IGA						
5140	Amount from five year 2 mills for Fire & EMS Operations	426.1	428.5	458.3	458.3	458.3
5140	Balance from General Fund revenues	2,082.6	2,616.0	2,356.9	2,131.9	2,131.9
xx02	From Marijuana Fund for public safety			199.0	199.0	199.0
Excess Revenues Over (Under) Expenditures & Transfers		\$121.3	\$120.5	\$0	\$0	\$0
FUND BALANCE						
Fund Balance - Beginning		(\$71.2)	\$50.1	\$170.5	\$170.5	\$170.5
Fund Balance - Ending		50.1	170.5	170.5	170.5	170.5
Less: Restricted - Tabor and Grant Proceeds		(33.9)	(29.9)	(36.1)	(36.1)	(36.1)
Less: Unassigned - Negative Residual		(16.2)	(140.6)	(134.5)	(134.5)	(134.5)
Fund Balance - Unreserved		\$0	\$0	\$0	\$0	\$0

(16.2) (140.6) (134.5) (134.5) (134.5)

xx01 Represents the total cost of personal services, operating expenses and capital expenditures in the Fire and EMS Fund on the following page

5140 These two line items together match the amount of the subsidy from the General Fund indicated in the transfer

CITY OF GLENWOOD SPRINGS - 2018 BUDGET

FUNCTION	ACTIVITY	DEPARTMENT HEAD		FUND		
SPECIAL REVENUE	FIRE & EMS	GARY TILLOTSON	43.133	FIRE & EMS		
SUMMARY		2016 Actual	2017 Budget	2018 Budget		
				Department Request	Manager Recommend	Council Approved
Personal Services		2,681.4	2,979.8			3,102.5
Current Expenses		801.4	912.5	889.1	889.1	889.1
Capital Outlay		33.1	30.0	.0	.0	.0
Total		\$3,515.9	\$3,922.3	\$4,216.6	\$3,991.6	\$3,991.6
PERSONAL SERVICES						
Personnel Schedule						
Position Title	Employees					
	2017	18-D	18-M	18-C	Position	Grade
Fire Chief	1.0	1.0	1.0	1.0		112
Fire Battalion Chief	3.0	3.0	3.0	3.0		33
Fire Lieutenant	3.0	3.0	3.0	3.0		30
Fire Marshal	1.0	1.0	1.0	1.0		29
Firefighter II/Engineer	6.0	5.0	5.0	5.0		26
Firefighter II/EMT-P	8.0	7.0	7.0	7.0		28
Firefighter II/EMT-B	1.0	3.0	3.0	3.0		24
Firefighter I/EMT-B	3.0	1.0	1.0	1.0		20
Firefighter I/EMT-P	0.0	2.0	2.0	2.0		27
PT Reserve Firefighters	3.7	3.7	3.7	3.7		99
Admin Assistant I - Fire	0.0	0.0	0.0	0.0		37
Admin Assistant II - Fire	1.0	1.0	1.0	1.0		81
Fire Inspector (BIW83)	0.0	1.0				
Assistant Fire Chief (BIW84)	0.0	1.0				
Total Personnel	30.7	32.7	30.7	30.7		
6110 Total Base Salaries		1,613.4	1,736.5	1,951.5	1,877.0	1,877.0
6120 Overtime		166.0	162.6	162.6	102.6	102.6
6130 Part-Time		158.8	190.0	190.0	190.0	190.0
6210 Retirement Contribution		112.4	132.9	148.0	138.6	138.6
6220 Police/Fire Retirement		135.6	142.4	158.6	148.5	148.5
6240 FICA		37.6	42.1	45.2	43.2	43.2
6250 Worker's Compensation		78.3	103.0	114.3	103.0	103.0
6260 FPPA Disability		.0	42.2	48.3	45.5	45.5
6260 Health and Life Insurance		374.2	421.9	502.2	447.1	447.1
6270 Unemployment Insurance		5.1	6.3	6.9	6.9	6.9
Total Personal Services		\$2,681.4	\$2,979.8	\$3,327.5	\$3,102.5	\$3,102.5
CURRENT EXPENSES						
6280 Other Pensions - Volunteer Fire		33.1	30.0	33.0	33.0	33.0
7060 Bad Debts		131.5	200.0	175.0	175.0	175.0
7190 Other Professional Services		19.6	43.0	30.5	30.5	30.5
7195 Collection Expense		23.0	25.0	25.0	25.0	25.0
7220 Telephone		9.6	14.0	14.6	14.6	14.6
7310 Electric		16.1	19.0	19.0	19.0	19.0
7320 Gas		11.6	21.0	15.0	15.0	15.0
7330 Water		3.0	3.0	3.0	3.0	3.0
7410 Travel and Subsistence		7.9	13.5	14.2	14.2	14.2
7430 Training		22.2	26.0	26.5	26.5	26.5
7520 Maintenance and Repair - Building		31.5	21.0	23.5	23.5	23.5
7540 Maintenance and Repair - Vehicles		50.7	75.0	75.0	75.0	75.0
7550 Maintenance and Repair - Equipment		14.3	14.0	16.5	16.5	16.5
7910 Liability and Casualty Insurance		27.2	29.6	29.6	29.6	29.6
7620 Property Insurance		4.8	6.0	6.0	6.0	6.0
7810 Subscriptions and Memberships		3.6	4.3	4.3	4.3	4.3
7900 Interfund Cost of Service		185.8	200.6	204.6	204.6	204.6
8020 Educational Supplies		1.9	3.8	3.9	3.9	3.9
8030 Chemicals		.3	3.0	3.0	3.0	3.0
8040 Uniforms		15.2	20.0	20.0	20.0	20.0
8045 Personal Protective Equipment		18.3	22.0	22.0	22.0	22.0
8050 Medical Supplies		26.5	28.7	30.4	30.4	30.4
8060 Office Supplies		3.1	4.6	4.6	4.6	4.6
8080 Gas, Oil, Lubricants		19.4	28.0	26.0	26.0	26.0
8090 Other Operating Expense		8.2	15.0	15.0	15.0	15.0
8120 Small Tools and Equipment		3.4	4.0	9.0	9.0	9.0
8140 Communications Equipment/Repair		1.0	18.0	18.0	18.0	18.0
8160 Miscellaneous Maintenance Supplies		10.3	10.5	12.0	12.0	12.0
8470 Grant Costs		98.1	10.0	10.0	10.0	10.0
Total Current Expenses		\$801.4	\$912.5	\$889.1	\$889.1	\$889.1
CAPITAL OUTLAY						
9530 Equipment		33.1	30.0			
Replacement Fire Hose/Misc Equipment		.0	.0			
Total Capital Outlay		\$33.1	\$30.0	\$0	\$0	\$0

CITY OF GLENWOOD SPRINGS - 2018 BUDGET

FUNCTION	ACTIVITY	DEPARTMENT HEAD		FUND
SPECIAL REVENUE	FIRE & EMS	GARY TILLOTSON	43.133	FIRE & EMS

- 7060 Bad debt has been declining in recent years, 2018 forecast represents that trend.
- 7190 This line used to have \$15k in grantwriting expense; was split over 6 funds including Non-dept and Fire, now split among 4:
 Electric, Water, A&I, SWAT.
 - Physician Advisor Fees 7,000
 - Pre-employment testing 7,500
 - Staffing for shared wildland engine 10,000
 - Other consulting 6,000
 - 30,500
- 7195 LifeQuest Billing
- 7220 Cell phones and service for apparatus and officers
- 7430 Training:
 - Colo Div of Fire Safety- Tests and Certifications 2,000
 - CMC classes 2,000
 - IAFC Conferences 2,000
 - Colo State Chiefs Conferences and Trainings 2,500
 - EMSAC Training Conference 1,000
 - Colorado Wildfire and Incident Management Academy 2,000
 - Professional EMS Education 2,500
 - Training Facility Rental 2,500
 - Training Props 1,000
 - Misc. Training and Instruction 1,000
 - EMS Billing Conference 500
 - Paramedic classes 7,500
 - 26,500
- 7540 Includes \$65k in shop charges
- 7900 2% increase from 2017 budget
- 8045 Structural and wildland protective gear

CITY OF GLENWOOD SPRINGS - 2018 BUDGET

Summary of Revenues, Expenditures and Fund Balance (000's)

CEMETERY TRUST FUND	2016 Actual	2017 Budget	2018 Budget		
			Department Request	Manager Recommend	Council Approved
REVENUES					
Perpetual Care Fees	2.3	1.0	1.0	1.0	1.0
Interest Income	.0	.1	.1	.1	.1
Miscellaneous Income					
Total Revenues	\$2.3	\$1.1	\$1.1	\$1.1	\$1.1
EXPENDITURES					
Repurchase Cemetery Lots	.0	1.0	.0	.0	.0
Capital Outlay - Mower					
Total Expenditures	\$0	\$1.0	\$0	\$0	\$0
Excess Revenues Over (Under) Expenditures	\$2.3	\$1	\$1.1	\$1.1	\$1.1
FUND BALANCE					
Fund Balance - Beginning	\$37.2	\$39.5	\$39.5	\$39.5	\$39.5
Fund Balance - Ending	\$39.5	\$39.5	\$40.6	\$40.6	\$40.6

CITY OF GLENWOOD SPRINGS - 2018 BUDGET

Summary of Revenues, Expenditures and Fund Balance (000's)

GENERAL IMPROVEMENT DISTRICT 1980 FUND	2016 Actual	2017 Budget	2018 budget		
			Department Request	Manager Recommend	Council Approved
REVENUES					
REVENUES					
1100 Property Taxes	38.0	38.9	40.3	40.3	40.3
1110 Specific Ownership Tax	1.9	2.0	2.0	2.0	2.0
Grants	.0	25.0	.0	.0	.0
3120 Interest Income	.2	.1	.2	.2	.2
3130 Miscellaneous Income					
Total Revenues	\$40.0	\$66.0	\$42.5	\$42.5	\$42.5
EXPENDITURES					
EXPENDITURES					
7143 Treasurer's Fees	.8	.8	.8	.8	.8
7210 Downtown Area Plan	.0	.0	.0	.0	.0
8090 Other Expense/Comprehensive Parking Study	27.1	50.0	.0	.0	.0
Downtown Lights			25.0	25.0	25.0
7900 Interfund Cost of Service	12.0	.0	12.5	12.5	12.5
Total Expenditures	\$39.8	\$50.8	\$38.3	\$38.3	\$38.3
EXCESS REVENUES					
Excess Revenues Over (Under) Expenditures	\$.2	\$15.2	\$4.1	\$4.1	\$4.1
FUND BALANCE					
Fund Balance - Beginning	(\$2.3)	(\$2.1)	\$13.1	\$13.1	\$13.1
Fund Balance - Ending	(\$2.1)	\$13.1	\$17.2	\$17.2	\$17.2

CITY OF GLENWOOD SPRINGS - 2018 BUDGET

Summary of Revenues, Expenditures and Retained Earnings Balance (000's)

DOWNTOWN DEVELOPMENT AUTHORITY FUND	2016 Actual	2017 Budget	2018 Budget		
			Department Request	Manager Recommend	Council Approved
Revenues					
1120 TIF Property Taxes	53.1	53.8	55.7	55.7	55.7
1130 TIF Sales Taxes	478.3	487.9	497.6	497.6	497.6
1395 Grants	25.0	.0	.0	.0	.0
3120 Interest	5.5	5.1	2.5	2.5	2.5
3130 Other Income					
4100 Financing Proceeds					
5160 Transfer from Other Funds (Tourism Grant DDA Flowerpots)	5.5				
Total Revenues	\$567.4	\$546.7	\$555.9	\$555.9	\$555.9
EXPENSES					
Expenditures					
Administration	.0	.0	.0	.0	.0
Operations	203.8	219.5	199.7	199.7	199.7
Capital Outlay	881.9	380.0	25.0	25.0	25.0
Total Expenditures	\$1,085.7	\$599.5	\$224.7	\$224.7	\$224.7
EXCESS REVENUES					
Excess Revenues Over (Under) Expenditures	(\$518.3)	(\$52.8)	\$331.1	\$331.1	\$331.1
TRANSFERS					
Other Additions (Deductions)					
Transfers In - Annual Settlement	55.5	.0	.0	.0	.0
Transfer Out - To General Fund for loan payment	(30.0)	(30.0)	(30.0)	(30.0)	(30.0)
Transfer Out - To Landfill Fund for 917 Cooper Loan payment - Principal	(28.5)	(29.3)	(29.3)	(29.3)	(29.3)
Transfer Out - To Landfill Fund for 5 year Loan payment - Principal	(101.0)	(102.0)	.0	.0	.0
Transfer Out - To Landfill Fund for 10 year Loan payment - Principal	(48.5)	(49.4)	(50.4)	(50.4)	(50.4)
Transfer Out - To Fleet Serv. Fund for 15 year Loan payment - Principal	(58.7)	(60.5)	.0	.0	.0
Transfer Out - To A&I for Downtown Improvements	.0	.0	(300.0)	(300.0)	(300.0)
Excess Revenues Over (Under) Expenditures and Transfers	(\$729.5)	(\$324.0)	(\$78.6)	(\$78.6)	(\$78.6)
FUND BALANCE					
Fund Balance - Beginning	(\$457.7)	(\$920.5)	(\$973.3)	(\$973.3)	(\$973.3)
Fund Balance - Before Non-GAAP Adjustments	(\$1,187.1)	(\$1,244.5)	(\$1,051.9)	(\$1,051.9)	(\$1,051.9)
Non-GAAP Adjustments:					
Transfer Out - To General Fund for a Loan payment - Principal	30.0	30.0	30.0	30.0	30.0
Transfer Out - To Landfill Fund for a Loan payments - Principal	177.9	180.8	79.7	79.7	79.7
Transfer Out - To Fleet Serv. Fund for a Loan payment - Principal	58.7	60.5	.0	.0	.0
Transfer Out - To A&I Fund for Downtown Improvements					
Fund Balance After Non-GAAP Adjustments	(\$920.5)	(\$973.3)	(\$942.1)	(\$942.1)	(\$942.1)
Less: Restricted - Tabor Reserve	(17.0)	(16.4)	(16.7)	(16.7)	(16.7)
Less: Assigned - Future Years	.0	.0	.0	.0	.0
XX01 Add: Unassigned - Negative Residual	937.5	989.7	958.8	958.8	958.8
Fund Balance - Assigned	(0)	0	0	0	0

CITY OF GLENWOOD SPRINGS - 2018 BUDGET					
FUNCTION	ACTIVITY			CODE	FUND
DDA	DOWNTOWN DEVELOPMENT AUTHORITY			86.110	DDA
DOWNTOWN DEVELOPMENT AUTHORITY FUND		2016 Actual	2017 Budget	2018 Budget	
				Department Request	Manager Recommend
					Council Approved
Personal Services		.0	.0	.0	.0
Current Expenses		203.8	219.5	199.7	199.7
Capital Outlay		881.9	380.0	25.0	25.0
Total		\$1,085.7	\$599.5	\$224.7	\$224.7
CURRENT EXPENSES					
7030 Interest		42.6	38.0	12.5	12.5
7143 Treasurer's Fees		1.0	1.1	1.1	1.1
7160 Auditing/Accounting		.0			
7190 Other Professional Services		133.6	160.0	160.0	160.0
7210 Postage					
7220 Telephone					
7260 Copying		1.6		1.0	1.0
7280 Advertising					
7290 Design					
7410 Travel and Subsistence		2.3		2.3	2.3
7430 Training					
7530 Maintenance - Office Equipment					
7540 Maintenance - Machinery and Equipment					
7430 Training		.0			
7610 Liability and Casualty Insurance		1.3		1.3	1.3
7810 Subscriptions and Memberships		.5			
7900 Interfund Cost of Service		20.5	20.5	21.1	21.1
8060 Office Supplies		.5		.5	.5
Total Current Expenses		\$203.8	\$219.5	\$199.7	\$199.7
CAPITAL OUTLAY					
9601 7th Streetscape Project		.9	155.0		
Grand Ave. Bridge Monuments			50.0		
Grand Ave Bridge Restrooms			50.0		
Trash Compactor Sites (2)			50.0		
Façade Fund Grants			25.0	25.0	25.0
6th and Laurel			50.0		
9603 Design Choices					
9604 8th Street Connection					
9605 Cooper Streetscape					
9607 700 block alley; Grand to Colorado					
9608 Wayfinding Implementation					
9609 Banners at 9th & Cooper parking structure					
9611 7th Street Promenade		159.6			
9612 Cooper - 7th to 8th					
9613 GAB Wing Street					
9614 GAB 6th and Laurel		.2			
9615 GAB Restrooms		.0			
9616 Grand Ave. Bridge On-site Improvements		.9			
9630 Façade Improvements		9.5			
9631 Cross alley redevelopment, east of Grand to Cooper, 7th to 8th					
9632 7th Street Plaza Engineering		.0			
9638 Grand Ave Flower Pots		84.3			
9639 Grand Ave Plater Refacing		94.1			
9639 Kiosks		16.3			
9641 Property Acquisition		516.1			
Total Capital Outlay		\$881.9	\$380.0	\$25.0	\$25.0

In 2007 the landfill loaned the DDA \$435,767 to buy the 9th and Cooper property; currently paying 3% interest through 2025. The 7030 landfill loaned an additional \$1,000,000 with half having a term of 5 years at 1% and the other having a 10 year term at 2%. The Fleet Fund loaned the DDA \$1,000,000 at 3% for 15 years in 2013; this loan was forgiven in 2017.

XX01 Negative residual balance resulted from the DDA's purchase of property at 9th and Grand for a parking garage and 714 Grand. The resulting asset is reported on the City's consolidated Statement of Net Position.

CITY OF GLENWOOD SPRINGS - 2018 BUDGET					
Summary of Revenues, Expenditures and Fund Balance (000's)					
STREET TAX FUND	2016 Actual	2017 Budget	2018 Budget		
			Initial Request	Manager Recommend	Council Approved
REVENUES					
REVENUES					
1130 Sales Tax	2,337.0	2,407.6	2,455.8	2,455.8	2,455.8
1140 Use Tax	61.6	47.6	148.7	148.7	148.7
1145 Audit Revenue	.0	5.0	5.0	5.0	5.0
1390 Grants	612.0				
1400 Traffic Impact Fees		25.0	25.0	25.0	25.0
3110 Cost Reimbursement		3.0	3.0	3.0	3.0
3120 Interest Income	25.5	16.0	16.0	16.0	16.0
3130 Miscellaneous Income	71.1				
4100 Bond Proceeds					
Total Revenues	\$3,107.1	\$2,504.2	\$2,653.4	\$2,653.4	\$2,653.4
EXPENDITURES					
EXPENDITURES					
7145 Sales Tax TIF to DDA	64.6	65.9	67.2	67.2	67.2
7150 Audit Fees	2.5	2.5	2.5	2.5	2.5
7160 Economic Incentive Rebate	24.1	16.0	20.0	20.0	20.0
7900 Interfund Cost of Service	171.7	280.5	286.1	286.1	286.1
Street Projects:					
Pavement Mgmt Software and Data Collection		50.0			
XX01 22nd Street		350.0			
3620 Grand Avenue Bridge	2,001.5	1,000.0			
3572 Crack seal/patching - city-wide as needed	60.3	82.0	75.0	50.0	50.0
3579 Street Maintenance - city-wide as needed	114.1	164.0	1,000.0	825.0	825.0
3582 8th Street Connection	251.5	500.0	500.0	500.0	500.0
3591 Street Striping	56.0	89.0	50.0	75.0	75.0
3601 Safe Routes to Schools Improvements		25.0	25.0	25.0	25.0
3622 Sidewalk or ADA ramp replacement		10.0	10.0	10.0	10.0
3623 GAB 7th Street Port-a-potties	4.5	5.0	5.0	4.0	4.0
3700 Maintenance - Traffic Signals	1.9	7.5	10.0	7.5	7.5
XX02 Downtown alley reconstruction project		250.0	300.0		
XX03 Equipment Rental/Snow Removal			130.0	130.0	130.0
XX04 Chip Seal Donegan and Devereaux Roads		200.0	15.0	12.5	12.5
Debt Service					
2015 Sales & Use Tax Bond - I	255.0	255.0	255.0	255.0	255.0
2016 Sales & Use Tax Bond - P	65.9	65.9	64.3	64.3	64.3
Total Expenditures	\$6,961.8	\$3,418.3	\$2,815.1	\$2,334.1	\$2,334.1
EXCESS REVENUES OVER (UNDER) EXPENDITURES					
Excess Revenues Over (Under) Expenditures	(\$3,854.7)	(\$914.1)	(\$161.7)	\$319.3	\$319.3
TRANSFERS					
Transfers In (Out)					
Transfer from Capital Projects Fund	768.0				
XX01 Transfer to A&I for 27th Street Bridge Right of Way					(90.0)
Transfer to DDA Fund for Annual Settlement	(6.8)				
Total Transfers In and Out	\$761.2	\$0.0	\$0.0	\$0.0	(\$90.0)
EXCESS REVENUES OVER (UNDER) EXPENDITURES AND TRANSFERS					
Excess Revenues Over (Under) Expenditures and Transfers	(\$3,093.4)	(\$914.1)	(\$161.7)	\$319.3	\$229.3

STREET TAX FUND	2016 Actual	2017 Budget	2018 Budget		
			Initial Request	Manager Recommend	Council Approved
FUND BALANCE					
Fund Balance - Beginning	\$5,980.5	\$2,887.1	\$1,973.0	\$1,973.0	\$1,973.0
Fund Balance - Ending	2,887.1	1,973.0	1,811.3	2,292.3	2,202.3
XX05 Less: Restricted - Tabor Reserve	(74.9)	(75.1)	(79.6)	(79.6)	(79.6)
XX06 Less: Restricted - Bond Proceeds	(3,003.8)	(2,503.8)	(2,003.8)	(2,003.8)	(2,003.8)
XX07 Less: Committed - Various	(145.4)	(145.4)	(206.8)	(206.8)	(206.8)
XX08 Less: Contingency Reserve (25%)	(1,740.4)	(854.6)	(703.8)	(583.5)	(583.5)
Fund Balance - Unallocated	(\$2,077.3)	(\$1,605.8)	(\$1,182.6)	(\$581.4)	(\$671.4)
XX08 Reserves Available to Council=>	(336.9)	(751.2)	(478.8)	2.2	(87.8)

STREET TAX FUND NOTES:

- This year's Street Tax Fund allocates \$950,000 to street maintenance (3572, 3579, 3591)
- 1130 Sales tax is estimated to be 2% over 2017 budget.
- 1140 Use tax is estimated to be 2% above 2017 Budget, plus the Street Tax Fund's portion (13.5%) of the Lofts at the Meadows (\$444,000) and Oasis (\$297,480).
- 7900 Cost of service allocation is based on a 2% increase from 2017 budget. The methodology to reimburse the General Fund for City-wide operational costs will be updated in 2018 for the 2019 budget.
- 3572 Ongoing maintenance expense.
- 3579 Routine street maintenance. Any additional funds can contribute to a street improvement campaign.
- 3582 Bond reserve beginning balance \$2,503,750; reduced by \$500,000 to cover this cost in 2018.
- 3591 Ongoing maintenance expense.
- 3601 Safe Routes to Schools may be eligible for partial grant award.
- 3623 2018 is the last year this cost is expected to be incurred.
- 3700 Ongoing maintenance expense.
- XX01 \$90,000 is rolled into 2018 from this fund into the A&I Fund to acquire the needed Right of Way for the replacement of the 27th Street Bridge and roundabout in the 2018 A&I budget.
- XX02 Downtown alley reconstruction project has been rolled into the Street Maintenance line item (3579)
- XX03 Snow removal from City streets is moved to the Street Tax Fund beginning in 2018 from the Streets Department operating budget.
- XX04 Tabor Reserve is 3% of budgeted revenues.
- XX05 Restricted 8th Street funds result from bond issue of Dec 2015 related to 1) 8th Street Connection from Midland to Downtown, 2) relocation of Highway 82, and/or 3) constructing South Bridge project over the Roaring Fork River.
- XX06 Committed Reserves are for: Springridge Traffic Fees (\$181,752) and Developer Contribution (\$25,000).
- XX07 Contingency Reserve is 25% of Street Tax Fund budgeted expenses.
Reserves available to Council include unallocated fund balance and the contingency reserve. The reason this fund
- XX08 shows a negative net addition to the 2018 Available Ending Reserves is the carryover and transfer of \$90,000 from the 22nd Street line item of \$350,000.

CITY OF GLENWOOD SPRINGS - 2018 BUDGET

Summary of Revenues, Expenditures and Equipment (000's)

CAPITAL PROJECTS FUND	2016 Actual	2017 Budget	Initial Request	Manager Recommend	Council Approved	Five-Year Projection				
			2018			2019 Estimate	2020 Estimate	2021 Estimate	2022 Estimate	2023 Estimate
REVENUES										
REVENUES										
1130 Sales Tax	2,337.0	2,407.6	2,455.8	2,455.8	2,455.8	2,504.9	2,555.0	2,606.1	2,658.2	2,711.4
1140 Use Tax	61.6	52.5	153.6	153.6	153.6	156.7	158.3	159.8	161.4	163.1
1145 Audit Revenue	.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0
1390 Grants	19.5	125.0			.0					
2250 Park Land Fees	76.6	.0	238.1	238.1	238.1					
3120 Interest Income	23.9	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0
3130 Miscellaneous	11.3	.3	.3	.3	.3	.3	.3	.3	.3	.3
Total Revenues	\$2,530.0	\$2,604.4	\$2,866.7	\$2,866.7	\$2,866.7	\$2,680.9	\$2,732.5	\$2,785.2	\$2,838.9	\$2,893.7
EXPENDITURES										
EXPENDITURES										
Capital Expenditures	183.7	2,269.5	3,286.2	2,197.5	2,257.5	997.7	915.2	530.2	420.2	420.2
0390 Special Work Activities Team (SWAT)	409.8	437.9	452.8	452.8	452.8	461.8	471.1	480.5	490.1	499.9
7900 Interfund Cost of Service	70.4	79.0	80.5	80.5	80.5	82.1	83.8	85.5	87.2	
Total Expenditures	\$663.8	\$2,786.3	\$3,819.5	\$2,730.8	\$2,790.8	\$1,541.7	\$1,470.1	\$1,096.2	\$997.5	\$920.1
Excess Revenues Over (Under Expenditures)	\$1,866.1	(\$182.0)	(\$952.8)	\$135.9	\$75.9	\$1,139.2	\$1,262.5	\$1,689.1	\$1,841.5	\$1,973.6
TRANSFERS										
Transfers In (Out):										
7500 Water / Sewer Fund	(1,408.0)	(480.0)	(320.0)			(160.0)				
7510 Fleet Service Fund	(525.3)	(473.5)	(483.0)							
XX01 A&I Fund			(500.0)	(500.0)	(500.0)	(500.0)				
7079 DDA Fund for Annual Settlement	(6.8)									
Excess Revenues Over (Under) Expenditures and Transfers	(\$73.9)	(\$1,135.5)	(\$2,255.7)	(\$364.1)	(\$424.1)	\$479.2	\$1,262.5	\$1,689.1	\$1,841.5	\$1,973.6
FUND BALANCE										
Fund Balance - Beginning	\$4,880.7	\$4,700.1	\$3,564.7	\$3,564.7	\$3,564.7	\$3,200.6	\$3,679.8	\$4,942.2	\$6,631.3	\$8,472.7
Fund Balance - Ending	4,700.1	3,564.7	1,308.9	3,200.6	3,140.6	3,679.8	4,942.2	6,631.3	8,472.7	10,446.3
xx02 Restricted - TABOR Reserve	(75.6)	(78.1)	(86.0)	(86.0)	(86.0)	(80.4)	(82.0)	(83.5)	(85.2)	(86.8)
xx03 Committed	(366.0)	(425.2)	(522.9)	(522.9)	(462.9)	(462.9)	(462.9)	(462.9)	(462.9)	(462.9)
xx04 Assigned - Contingency Reserve (25%)	.0	(696.5)	(954.8)	(682.6)	(697.6)	(385.4)	(367.5)	(274.0)	(249.4)	(230.0)
Fund Balance - Unassigned	\$4,258.6	\$2,364.8	(\$254.8)	\$1,909.1	\$1,894.1	\$2,751.0	\$4,029.9	\$5,810.8	\$7,675.3	\$9,666.6
Reserves Available to Council=>	4,258.6	3,061.3	700.0	2,591.7	2,591.7	3,136.5	4,397.4	6,084.8	7,924.7	9,896.6
EQUIPMENT NEEDS										
Capital Expenditure:										
cp1 MOC Structural Repairs		1,250.0	550.0	550.0	550.0					
cp2 City Hall Windows Reseal (BIW70 '17 carryover)		75.0	75.0	75.0	75.0					
cp3 Police Radios (BIW50)		38.0	58.0	58.0	58.0					
cp4 Trail System Fire Mitigation		10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0
cp5 Enterprise Resource Program (ERP) Upgrade			860.0	760.0	760.0	725.0	650.0	300.0	200.0	200.0
cp6 Comm Center Improvements (Itemized below)			768.2	268.0	268.0	52.0	52.0	52.0	52.0	52.0
cp7 IT Equipment (Itemized below)			318.7	214.7	214.7	120.0	120.0	120.0	120.0	120.0
cp8 Irrigation Pump - Parks and Recreation (BIW39)			7.0	7.0	7.0					
cp9 Traffic Counters (BIW21)			5.0	5.0	5.0					
cp10 Asset Management software			50.0	50.0	50.0					
cp11 Roaring Fork Mtn Bike - South Canyon Trails				60.0						
cp12 Ball fence at Glenwood Park field (BIW46)			10.5							
cp13 Chambers audio equipment (BIW31)		15.0	75.0							
cp14 GAB traffic bridge banners			100.0							
cp15 Design of multi-modal transit station on 8th St.			50.0							
cp16 ADA transition plan (BIW16)			50.0							
cp17 Project contingency (10%)			298.7	199.8	199.8	90.7	83.2	48.2	38.2	38.2
Total Capital Expenditures	\$183.7	\$2,198.5	\$3,286.2	\$2,197.5	\$2,257.5	\$997.7	\$915.2	\$530.2	\$420.2	\$420.2

CAPITAL PROJECTS FUND NOTES

- 1130 Sales tax revenue is projected to increase by 2% from the 2017 Budget.
- 1140 Use tax is estimated to be 2% above 2017 Budget, plus the Capital Project Fund's portion (13.5%) of the Lofts at the Meadows (\$444,000) and Oasis (\$297,480).
- 1145 Revenue resulting from amended sales tax returns.
- 2250 Park Land fees are estimates arising from the Lofts Project at the Meadows.
- 0390 SWAT team is responsible for repairs and maintenance of City property that can be self-performed.
- 7900 Cost of service allocation is a 2% increase from 2017 budget. The methodology to reimburse the General Fund for City-wide operational costs will be updated in 2018 for the 2019 budget.
- 7500 This transfer has been made on a temporary basis to the Water Fund to defray the cost of servicing debt. Because revenue in the Water Fund appears to be sufficient without the subsidy, these funds may be left in the Capital Fund at Council's discretion.
- xx01 The Capital Projects Fund may transfer funds to Fleet Services for the cost of replacing fleet assets. Fleet reserves are sufficient in 2018, Council can appropriate these funds to infrastructure projects in the A&I Fund.
- xx02 Tabor Reserve is 3% of budgeted revenues.
- xx03 Committed Reserves; \$2,290 Water Storage Fees, \$248,383 Parkland Fees, \$3,375 Glenwood Park Fees, \$208,840 Springridge Parkland.
- xx04 Assigned Contingency Reserve are funds available to the City Manager to spend on current expenses within the fund. This is a reserve target available to the City Manager to address emergency circumstances within the fund, the funds are not expected to be spent in 2018.
- cp1 Approximately \$700,000 of the 2017 budget item can be spent in 2017, the remainder is pushed to 2018.
- cp2 Carryover from 2017 budget item.
- cp4 Cutting and chipping trees and foliage near City trails to limit a fire's ability to spread; annual maintenance item.
- cp5 ERP modules implemented in 2018 include general ledger, payroll, accounts payable and utility billing (BIW24):

Cost of licensed software:	125,000	125,000
Hardware cost:	40,000	40,000
Implementation services:	313,000	313,000
Consulting services from Plante Moran:	238,690	212,950
Project Contingency (10%):	<u>143,338</u>	<u>69,095</u>
	860,028	760,045

Community Center Improvements

Exercise Equipment (BIW54)	20,000	20,000
Rock Wall Floor (BIW55)	6,300	0
Building Audit (BIW56)	32,000	0
Boilers (BIW57)	238,000	238,000
Interior Finishes (BIW58)	20,000	0
Floors (BIW60)	80,000	0
CC Carpet (BIW61)	25,000	0
Ice Rink LED (BIW62)	67,631	0
cp6 Swimsuit Water Extractor (BIW63)	5,600	0
Locker Room Floors (BIW64)	90,000	0
Backup Compressor (BIW65)	10,000	10,000
Water slide restoration (BIW66)	10,000	0
Community Center hot tub UV (BIW68)	22,550	0
Activity Pool UV (BIW69)	41,100	0
City Hall Carpet Replacement (BIW71)	<u>100,000</u>	<u>0</u>
Total Community Center Improvements	768,181	268,000

*Ongoing Community Center expenses include fitness equipment and building audit

IT Equipment

PC Replacement Cycle (BIW25)	116,000	116,000
Windows 365 Upgrade (BIW26)	56,320	56,320
Servers (BIW28)	54,360	18,360
cp07 Laserfiche Upgrade (BIW29)	56,000	0
Wireless Upgrades (BIW30)	12,000	0
Network Switch/UPS Replacement (carryover)	14,000	14,000
Helpdesk Software Upgrade (BIW27)	<u>10,000</u>	<u>10,000</u>
Total IT Equipment	318,680	214,680

- cp10 BIW16 Consulting service to develop a compliance plan; was in the 2017 budget but staff was unable to begin and needs budget in 2018 to move forward. ADA Act passed in 2010, fully enforceable 3/15/2012, the City is uncertain what areas do not comply.
- cp11 This item reduces the Parkland Reserve
- cp12 Netting around soccer field to prevent balls from reaching fenced homeowner properties.
- cp13 BIW31 Council Chambers full A/V system replacement is \$75,000; audio only is \$20,000; if not budgeted may need emergency replacement if it fails in 2018.
- cp15 Station to catch buses, pedestrian train, taxis, etc.
- cp16 BIW17 - Help track and plan routine maintenance and personnel needs for streets, water, stormwater, sewer, electric, signs, street striping, etc. May be included or integrated with Munis.
- cp17 Project contingency is available to address change orders or other cost overruns on individual projects on a pooled basis. These funds are expected to be spent in 2018.

CITY OF GLENWOOD SPRINGS - 2018 BUDGET											
FUNCTION		ACTIVITY				DEPARTMENT HEAD		CODE	FUND		
MISCELLANEOUS CAPITAL PROJECTS		SPECIAL WORKS ACTIVITIES				ROBIN MILLIYARD		31.390	CAPITAL PROJECTS		
SUMMARY						2016 Actual	2017 Budget	2018 Budget			
								Department Request	Manager Recommend	Council Approved	
Personal Services						242.8	231.6	223.6	223.6	223.6	
Current Expenses						167.2	206.3	219.2	219.2	219.2	
Capital Outlay						2.3	.0	10.0	10.0	10.0	
Total						\$412.3	\$437.9	\$452.8	\$452.8	\$452.8	
PERSONAL SERVICES											
Personnel Schedule											
Position Title		Employees				Position	Grade				
		2017	18-D	18-M	18-C						
SWAT Superintendent		1	1	1	1	3601	55				
SWAT Maint. Specialist		1	1	1	1	3604	40				
SWAT Maint. Worker		1	1	1	1	3606	30				
Asst. Dir. PW.		0	0	0	0	3104					
Total Personnel		3.0	3.0	3.0	3.0						
6110 Full-Time Salaries						168.3	157.5	146.5	146.5	146.5	
6120 Overtime						.2					
6130 Part-Time											
6210 Retirement Contribution						11.8	11.0	10.3	10.3	10.3	
6240 FICA						11.9	12.1	11.2	11.2	11.2	
6250 Worker's Compensation						6.6	7.4	7.4	7.4	7.4	
6260 Health and Life Insurance						43.5	43.1	47.8	47.8	47.8	
6270 Unemployment Insurance						.4	.5	.4	.4	.4	
Total Personal Services						\$242.8	\$231.6	\$223.6	\$223.6	\$223.6	
CURRENT EXPENSES											
7144 Sales & Use Tax Refund							.5				
7145 Sales Tax TIF to DDA						64.6	66.6	67.9	67.9	67.9	
7150 Audit Fees						2.5	3.0	3.0	3.0	3.0	
7151 Credit Card/ACH Check Fees						1.1	.5	1.0	1.0	1.0	
7160 Economic Incentive Rebate						24.1	16.0	20.0	20.0	20.0	
7190 Other Professional Services						5.5	18.0	25.5	25.5	25.5	
7220 Telephone						.5	1.5	1.5	1.5	1.5	
7320 Gas						8.8	11.0	12.1	12.1	12.1	
7410 Travel and Subsistence						.0	1.1	1.0	1.0	1.0	
7430 Training						.0	2.0	3.0	3.0	3.0	
7540 Maintenance and Repair - Vehicle						10.3	10.0	10.0	10.0	10.0	
7740 Equipment Rental						.0	2.5	2.5	2.5	2.5	
7550 Misc Maintenance						3.6	2.1	2.1	2.1	2.1	
7610 Liability Insurance						3.0	3.1	3.1	3.1	3.1	
8040 Uniforms						1.1	1.1	1.1	1.1	1.1	
8080 Gas, Oil, Lubricants						2.8	8.0	4.0	4.0	4.0	
8110 Tires and Tubes						.0	3.0	1.5	1.5	1.5	
8090 Other Operating Expense						4.7	3.5	5.0	5.0	5.0	
8120 Small Tools and Equipment						1.7	2.0	4.0	4.0	4.0	
8130 Material to Maint. Bldg						.0	2.0	2.0	2.0	2.0	
9310 Material Costs						32.7	49.0	49.0	49.0	49.0	
Total Current Expenses						\$167.2	\$206.3	\$219.2	\$219.2	\$219.2	
CAPITAL OUTLAY											
9530 Other Machinery/Equipment						2.3		10.0	10.0	10.0	
Total Capital Outlay						\$2.3	\$0	\$10.0	\$10.0	\$10.0	

SWAT FUND NOTES

7190 Includes \$22.5k in grant writing is included in 4 funds; water, electric, A&I, SWAT

CITY OF GLENWOOD SPRINGS - 2018 BUDGET

Summary of Revenues, Expenditures and Equipment (000's)

A&I FUND	2016 Actual	2017 Budget	Initial	Manager	Council	5 Year Forecast				
			Request	Recommend	Approved	2019	2020	2021	2022	2023
			2018			Estimate	Estimate	Estimate	Estimate	Estimate
REVENUES										
1130 Sales Tax	4,674.1	4,815.2	4,911.5	4,911.5	4,911.5	5,109.9	5,212.1	5,316.4	5,422.7	5,531.2
1140 Use Tax	123.1	95.0	297.1	297.1	297.1	98.8	100.8	102.8	104.9	107.0
1145 Audit Revenue		5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
1392 Grants		3,880.8	800.0	800.0	800.0					
3120 Interest Income	46.4	40.0	40.0	40.0	40.0	40.0	20.0	15.0	7.5	3.8
3140 Other Income - Sale of Library Bldg/9th & Cooper	22.6	.6	1,000.0	1,000.0	1,000.0					
xx01 Bond proceeds from 2018 issue										
Total Revenues	\$4,867.0	\$8,836.6	\$7,053.6	\$7,053.6	\$7,053.6	\$5,253.8	\$5,338.0	\$5,439.2	\$5,540.1	\$5,646.9
CAPITAL EXPENDITURES										
Capital Expenditure:										
Debt Service from 2018 issue (25 years)			.0	.0	.0	.0	.0	.0	.0	.0
1010 Discretionary Grant Awards	143.8	163.7	167.0	167.0	167.0	170.3	173.7	177.2	180.8	184.4
7145 Sales Tax TIF to DDA	129.3	131.9	134.5	134.5	134.5	137.2	139.9	142.7	145.6	148.5
7150 Audit Fees	5.1	5.0	5.5	5.5	5.5	5.5	5.6	5.7	5.8	6.0
7151 Credit Card/ACH Check Fees	2.2	1.5	1.5	1.5	1.5	1.5	1.6	1.6	1.6	1.7
7160 Economic Incentive Rebate	48.3	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0
7170 Arbitrage Compliance		.9	1.0	1.0	1.0					
7190 Grant Writer		15.0	22.5	22.5	22.5	22.5	23.0	23.4	23.9	24.4
7390 Rental Property Expense	.1	25.0	.5	.5	.5	.5	.5	.5	.5	.5
7900 Interfund Cost of Service	300.2	293.5	299.4	299.4	299.4	305.4	311.5	317.7	324.1	330.6
9410a WhiteWater Park RICD	97.2		300.0	300.0	300.0	300.0	300.0	300.0	300.0	300.0
9410b Trail System	36.1	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0
9410c Tree Replacement Projects	.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0
9410d Debris Flow Mitigation WRAP	20.1	10.0	15.0	15.0	15.0	20.0	20.0	20.0	20.0	20.0
River Commission for cleanup (BIW 12)			2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
ai01 Reudi Aquatics Nuisance Program			5.0	5.0	12.5	12.5	12.5	12.5	12.5	12.5
ai02 Downtown Business District Maintenance		164.8	164.8	200.0	200.0	220.0	242.0	266.2	292.8	322.1
ai03 Infrastructure and Improvement Projects			16,965.0	4,610.0	4,610.0	3,750.0	4,000.0	4,000.0	4,100.0	4,200.0
Debt Service:										
7010 2010 Refunding Revenue Bonds - P	1,225.0	1,225.0	2,495.0	2,495.0	2,495.0					
7020 2010 Refunding Revenue Bonds - I	194.4	194.4	113.2	113.2	113.2					
7010 1999 Small Water Bonds - P	337.2	337.2	173.7	173.7	173.7					
7020 1999 Small Water Bonds - I	20.3	20.3	4.7	4.7	4.7					
Total Expenditures	\$3,540.0	\$8,694.9	\$20,980.3	\$8,660.5	\$8,668.0	\$5,057.4	\$5,342.3	\$5,379.6	\$5,519.6	\$5,662.5
EXCESS REVENUES OVER (UNDER) EXPENDITURES										
Excess Revenues Over (Under) Expenditures	\$1,326.9	\$141.7	(\$13,926.7)	(\$1,606.9)	(\$1,614.4)	\$196.3	(\$4.3)	\$59.6	\$20.5	(\$15.6)
TRANSFERS										
Transfers In - (Out)										
xx02 To General Fund for EHOP funding	.0	(80.0)	(80.0)	(100.0)	(100.0)	(100.0)	(100.0)	(100.0)	(100.0)	(100.0)
xx03 To General Fund for CC operations	(1,100.0)	(1,158.2)	(1,075.3)	(1,137.0)	(1,137.0)	(1,137.0)	(1,137.0)	(1,137.0)	(1,137.0)	(1,137.0)
xx04 From DDA Fund for Downtown Improvements			300.0	300.0	300.0	300.0	200.0	200.0	200.0	200.0
xx05 From Cap Proj for Infrastructure/Improvements			500.0	500.0	500.0	500.0				
xx06 From Street Tax Fund for 27th St. ROW					90.0					
xx07 Loan from Fleet Fund			500.0	500.0	500.0	.0				
Excess Revenues Over (Under) Expenditures & Transfers	\$213.4	(\$1,096.5)	(\$13,782.0)	(\$1,543.9)	(\$1,461.4)	(\$240.7)	(\$1,041.3)	(\$977.4)	(\$1,016.5)	(\$1,052.6)
FUND BALANCE										
Fund Balance - Beginning	\$5,209.3	\$5,422.8	\$4,326.3	\$4,326.3	\$4,326.3	\$2,782.4	\$2,541.8	\$1,500.5	\$523.1	(\$493.4)
Fund Balance - Ending	\$5,422.8	\$4,326.3	(\$9,455.7)	\$2,782.4	\$2,864.9	\$2,541.8	\$1,500.5	\$523.1	(\$493.4)	(\$1,546.0)
Reserves:										
xx08 Restricted - Tabor Reserve	(106.2)	(148.8)	(187.6)	(187.6)	(187.6)	(157.6)	(160.1)	(163.2)	(166.2)	(169.4)
xx09 Restricted - Bond Reserve	(1,182.5)	(1,182.5)								
xx09 Assigned - Theater	(721.7)	(721.7)	(721.7)	(721.7)	(721.7)	(721.7)	(721.7)	(721.7)	(721.7)	(721.7)
xx10 10% Contingency Reserve	(354.0)	(869.5)	(2,098.0)	(866.1)	(866.8)	(505.7)	(534.2)	(538.0)	(552.0)	(566.3)
Fund Balance - Unreserved	\$3,058.4	\$1,403.9	(\$12,463.0)	\$1,007.1	\$1,088.9	\$1,156.7	\$84.4	(\$899.7)	(\$1,933.2)	(\$3,003.3)
Reserves Available to Council=>	4,134.1	2,995.1	(9,643.3)	2,594.8	2,677.3	2,384.2	1,340.3	359.9	(659.6)	(1,715.4)

A&I FUND NOTES:

- 1010 Grant applications are received from local not-for-profit enterprises. The applications are reviewed by staff and a funding recommendation is made to Council from the Financial Advisory Board. The City is not responsible for the funds once awarded and is not involved in management or governance of any award.
- 1130 Sales Tax assumed to grow at 2% from 2017 Budget.
- 1140 Use tax is estimated to be 2% above 2017 Budget; plus A&I's portion (27%) of the Lofts at the Meadows (\$444,000) and Oasis (\$297,480).
- 7145 The A&I fund contributes a portion of its tax revenue to the DDA to help fund downtown projects.
- 1145 Audit revenue is sales and use tax that was not originally reported and paid until an amendment was filed in a later fiscal year.
- 1392 Staff will pursue grant funds wherever possible. Grants will be shown as revenue and a supplemental appropriation will be done at the time of award. Grants included here are \$400,000 from DOLA and \$400,000 from FMLD.
- 3140 Other income results from the potential sale of the building that formerly held the Garfield County Public Library.
- 7170 Compliance fees will be paid for the existing bond issue in 2018; once the bond matures there will be no further compliance requirements.
- 7190 The City seeks grant funding from various sources to subsidize major projects. A consultant assists in searching and applying for grants. Includes \$22,500 for grantwriting. \$22.5k in grant writing is budgeted in four funds; Water, electric, A&I, Fire and EMS.
- 7900 Allocation transferred into the General Fund for centralized services provided, in 2018 the cost will be 2% over the 2017 amount. The basis for cost of service will be reviewed by staff in the 2018 calendar year and resulting changes will be proposed in the 2019 budget request.
- 9410a Funds potential legal expense related to whitewater park.
- 9410b Completion of 1998 river trail master plan; connections to the north of 27th street bridge, ped bridge from 23rd to Atkinson; connection from Two Rivers Park to Whitewater Park and related maintenance.
- 9410c Trees in the downtown area are maintained and periodically replaced; this line item funds the trees and supplies.
- 9410d Debris flow basins above Meadows mall need to be cleaned.
- ai01 Reudi Acquatics Nuisance Program was previously funded in the Non-Departmental section of the General Fund and moved here to be paid with other grants and intergovernmental awards.
- ai02 Maintenance of downtown business district, increased from prior years to accommodate improvements related to the completion of the GAB.
- ai03 Funded projects may include 6th Street Gateway to Glenwood, 7th Street Improvements, 8th Street Connection, South Midland improvements, Southbridge, 27th Street bridge or other projects that Council determines to be important. Some projects may be funded in whole or in part with a bond issue in 2018. Funding decisions will be made throughout the 2018 fiscal year depending on currently unknown factors including the availability of grant funding, strength of rebounding sales and use tax revenues, available bonding terms and project bid results.
- xx01 The City may issue a bond in 2018. If it does the bond proceeds will be shown as revenue in this fund and a supplemental appropriation will be done at the time of award.
- xx02 Funds the employee housing assistance program.
- xx03 By ballot measure the A&I fund allocates capital for the support and maintenance of the Community Center.
- xx04 DDA contribution to Downtown improvements.
- xx05 This transfer has been made in the past to the Fleet Fund for capital purchases and fleet replacement. The 2018 amount will be allocated to the A&I Fund to subsidize needed infrastructure projects as the Fleet Fund has sufficient reserves.
- xx06 Transfer from Street Tax Fund from 22nd Street line item of \$350,000 to secure the acquisition of the Right of Way for the 27th Street Bridge and roundabout.
- xx07 Loan from the Fleet Fund to support investment in Infrastructure and Improvements as current Fleet Fund reserves are sufficient.
- xx08 Restricted Reserves are funds accrued for obligations imposed by an external entity; examples are TABOR and debt service. The debt service reserve will be released upon final payment of the existing bonds in October 2018.
- xx09 Assigned Reserves are funds available to the City Manager to spend on current expenses within the fund. Transferring these reserves to another fund requires a resolution from Council.
- xx10 Contingency reserve is utilized for emergency situations and not expected to be spent in 2018.

CITY OF GLENWOOD SPRINGS - 2018 BUDGET

Summary of Expenditures and Rural Fire District's Share of Costs (000's)

FIRE DEPARTMENT EQUIPMENT REPLACEMENT FUND	2016 Actual	2017 Budget	Request	Approved	Five-Year Projection				
			2018	2019 Estimate	2020 Estimate	2021 Estimate	2022 Estimate	2023 Estimate	
REVENUES									
Revenue									
Capital Improvement Mill Levy Proceeds									
City of Glenwood Springs	184.2	184.3	184.4	184.4	184.4	184.4	184.4	184.4	184.4
Glenwood Springs Rural Fire District	65.4	65.6	65.5	65.5	65.5	65.5	65.5	65.5	65.5
Grant Revenues									
Insurance Reimbursement									
Interest	6.2	4.5	4.5	4.5	4.5	2.5	2.5	2.5	2.5
1400 Impact Fees	109.4	15.0	249.8	249.8	10.0	3.0	3.0	3.0	3.0
Sale of Assets					50.0	.0	.0	.0	.0
Other					.0	.0	.0	.0	.0
Total Revenues	\$365.2	\$269.3	\$504.2	\$504.2	\$314.5	\$255.5	\$255.5	\$255.5	\$255.5
EXPENDITURES									
Expenditures									
Fire Engine Refurbishment	211.5				262.5			300.0	
Ambulance Re-chassis						125.0	125.0		135.0
Brush Engine		135.0	135.0	135.0					
* Aerial Truck		1,200.0	1,200.0	1,200.0					
Command Vehicle	46.1						50.0		
Trail Rescue			45.0	45.0					
Utility/Staff Vehicle		45.0			47.3	47.3		50.0	
Lighting/misc upgrades					10.0		10.3		10.6
SCBA Equipment							150.0		
Power Load/power Cots									
Extrication Equipment replacement	26.9	30.0							
Radio Equipment Replacement		80.0							
Miscellaneous Hose and Equipment			30.0	30.0	25.0	25.0	25.0	25.0	25.0
Total Expenditures	\$284.5	\$1,490.0	\$1,410.0	\$1,410.0	\$319.8	\$172.3	\$335.3	\$350.0	\$145.6
EXCESS REVENUES OVER (UNDER) EXPENDITURES									
Excess Revenues Over (Under) Expenditures	\$80.7	(\$1,220.7)	(\$905.8)	(\$905.8)	(\$5.3)	\$83.2	(\$79.8)	(\$94.5)	\$109.9
FUND BALANCE									
Fund Balance - Beginning	\$1,634.9	\$1,715.6	\$494.9	\$494.9	(\$410.9)	(\$416.1)	(\$332.9)	(\$412.8)	(\$507.3)
Fund Balance - Ending	\$1,715.6	\$494.9	(\$410.9)	(\$410.9)	(\$416.1)	(\$332.9)	(\$412.8)	(\$507.3)	(\$397.5)
Less: Restricted - Tabor Reserve	(11.0)	(8.1)	(15.1)	(\$15.1)	(9.4)	(7.7)	(7.7)	(7.7)	(7.7)
Fund Balance - Unreserved	\$1,704.6	\$486.8	(\$426.0)	(\$426.0)	(\$425.6)	(\$340.6)	(\$420.5)	(\$515.0)	(\$405.2)

1400 Includes \$15,000 plus \$234,780 from the Lofts project at The Meadows

* Aerial Truck was budgeted in 2017 and will carry over for purchase in 2018

CITY OF GLENWOOD SPRINGS - 2018 BUDGET

Summary of Revenues, Expenditures and Fund Balance (000's)

FLEET SERVICE FUND	2017 Budget	2018 Budget		
		Department Request	Manager Recommend	Council Approved
REVENUES				
SERVICE CHARGES				
General Government	4.2	4.2	4.2	4.2
Public Transportation	7.0	7.2	7.2	7.2
Public Safety	125.2	127.7	127.7	127.7
Community and Economic Development	1.8	1.8	1.8	1.8
Public Works	181.3	184.9	184.9	184.9
Culture and Recreation	83.1	84.7	84.7	84.7
Water/Sewer Enterprise Fund	155.0	158.0	158.0	158.0
Electric Enterprise Fund	54.1	55.2	55.2	55.2
Airport Enterprise Fund	2.6	2.7	2.7	2.7
Landfill Enterprise Fund	14.2	14.5	14.5	14.5
EQUIPMENT REPLACEMENT CHARGES				
General Government	7.5	7.6	7.6	7.6
Public Transportation				
Public Safety	143.1	146.0	146.0	146.0
Community and Economic Development				
Public Works	225.6	230.1	230.1	230.1
Culture and Recreation	97.3	99.2	99.2	99.2
Water/Sewer Enterprise Fund	131.3	133.9	133.9	133.9
Electric Enterprise Fund	116.5	118.9	118.9	118.9
Airport Enterprise Fund				
Landfill Enterprise Fund	5.9	6.1	6.1	6.1
OTHER REVENUES				
Grants				
Insurance Reimbursement				
Interest	47.0	47.0	47.0	47.0
Sale of Assets	30.0	30.0	30.0	30.0
Miscellaneous Income	.1	.1	.1	.1
Contributed Capital				
Total Revenues	\$1,432.8	\$1,459.9	\$1,459.9	\$1,459.9
EXPENDITURES				
Fleet Maintenance Operations	1,381.9	1,445.6	1,445.6	1,445.6
Equipment Needs	1,694.8	967.3	967.3	967.3
Total Expenditures	\$3,076.7	\$2,412.9	\$2,412.9	\$2,412.9
EXCESS REVENUES OVER (UNDER) EXPENDITURES				
Excess Revenues Over (Under) Expenditures	(\$1,643.9)	(\$953.0)	(\$953.0)	(\$953.0)
TRANSFERS				
From Capital Projects Fund - seed money	.0	.0	.0	.0
Transfer to Other funds - A&I (MOC)	.0	.0	.0	.0
Loan to A&I for Infrastructure and Improvements		(500.0)	(500.0)	(500.0)
From Other Funds	.0	.0	.0	.0
Excess Revenues Over (Under) Expenditures & Transfers	(\$1,643.9)	(\$1,453.0)	(\$1,453.0)	(\$1,453.0)
Fund Balance - Beginning	\$6,195.1	\$4,551.2	\$4,551.2	\$4,551.2
Fund Balance - Ending	\$4,551.2	\$3,098.3	\$3,098.3	\$3,098.3

Available Reserves=> 4,551,224 3,098,266 3,098,266 3,098,266

2016 Transfer from other funds includes \$48,499 from Water and Sewer, \$184,430 from Electric, \$5,935 from Landfill.

CITY OF GLENWOOD SPRINGS - 2018 BUDGET

FUNCTION	ACTIVITY	DEPARTMENT HEAD	CODE	FUND	
INTERNAL SERVICE	FLEET MAINTENANCE	ROBIN MILLYARD	64.110	GENERAL	
SUMMARY		2016 Actual	2017 Budget	2018 Budget	
				Department Request	Manager Recommend
				Council Approved	
Personal Services		356.0	360.9	345.7	345.7
Current Expenses		827.9	991.2	1,070.0	1,070.0
Capital Outlay		11.4	29.8	29.8	29.8
Total		\$1,195.3	\$1,381.9	\$1,445.6	\$1,445.6
PERSONAL SERVICES					
Personnel Schedule					
Position Title	Employees				
	2017	18-D	18-M	18-C	Position Grade
Fleet Maint. Superintendent	1	1	1	1	3501 96
Tech/Welder IV	0	0	0	0	3505 89
Tech/Welder III	2	1	1	1	3506 81
Tech/Welder II	1	2	2	2	3506 80
Asst. Dir. PW	0.22	0	0	0	3104 108
Total Personnel	4.22	4.00	4.00	4.00	
6110 Full-Time Salaries		233.7	233.3	219.3	219.3
6120 Overtime		3.5			
6130 Part-Time		.0			
6210 Retirement Contribution		14.0	16.3	15.3	15.3
6240 FICA		17.0	17.8	16.8	16.8
6250 Worker's Compensation		4.4	5.6	5.6	5.6
6260 Health and Life Insurance		82.8	87.1	88.1	88.1
6270 Unemployment Insurance		.6	.7	.7	.7
Total Personal Services		\$356.0	\$360.9	\$345.7	\$345.7
CURRENT EXPENSES					
7190 Other Professional Services		9.0	11.0	11.0	11.0
7220 Telephone		.2	1.5	1.5	1.5
7310 Electricity		5.5	11.0	11.0	11.0
7320 Gas		3.3	6.6	6.6	6.6
7330 Water		.2	.7	.7	.7
7350 Disposal Costs		2.2	2.5	2.5	2.5
7410 Travel and Subsistence		1.9	5.5	5.5	5.5
7430 Training		2.5	5.0	5.0	5.0
7520 Maintenance & Repair - Building		9.2	10.0	10.0	10.0
7540 Maintenance and Repair - Machinery and Equipment		3.4	5.0	5.0	5.0
7570 Depreciation		430.9	438.2	517.0	517.0
7610 Liability Insurance		3.9	3.1	3.1	3.1
7620 Property Insurance		4.9	5.3	5.3	5.3
7650 Deductibles Paid		1.0	.0	.0	.0
7810 Subscriptions and Memberships		1.2	1.5	1.5	1.5
7900 Interfund Cost of Service		44.3	45.9	45.9	45.9
8020 Educational Supplies		.3	1.0	1.0	1.0
8040 Uniforms		6.0	7.5	7.5	7.5
8060 Office Supplies		.3	1.2	1.2	1.2
8080 Gas, Oil, Lubricants Supplies		1.7	2.8	2.8	2.8
8090 Other Operating Supplies		2.3	3.5	3.5	3.5
8120 Small Tools and Equipment		1.0	2.0	2.0	2.0
8140 Material - Vehicle Maintenance		.0	.5	.5	.5
8160 Other Materials and Supplies		134.6	150.0	150.0	150.0
8170 Gas, Oil, Lubricants Parts		155.2	270.0	270.0	270.0
9400 Shop Tools		2.8			.0
Total Current Expenses		\$827.9	\$991.2	\$1,070.0	\$1,070.0
CAPITAL OUTLAY					
9400 Equipment					
Shop Tools		.0	8.8	8.8	8.8
Air Conditioning Equip		.0	9.0	9.0	9.0
Truck diagnostic equipment		.0	9.5	9.5	9.5
Transmission flush/refill equipment		.0	2.5	2.5	2.5
9400 Total Capital Outlay		\$11.4	\$29.8	\$29.8	\$29.8

CITY OF GLENWOOD SPRINGS - 2018 BUDGET

FLEET SERVICE EQUIPMENT ACQUISITION NEEDS		2017 Budget	Request	Approved	Five-Year Projection				
			2018		2019 Estimate	2020 Estimate	2021 Estimate	2022 Estimate	2023 Estimate
Total Equipment		\$1,694.8	\$967.3	\$967.3	\$1,233.3	\$1,313.0	\$994.0	\$180.0	\$63.0
EQUIPMENT NEEDS									
Unit 2	Engineering down valley van - CH								
Unit 81	Bldg. Insp. Small SUV/Hybrid Elect.								
Unit 16	Streets large tandem dump w/plow								
Unit 151	Parks small 4x4 tractor w/blade								
Unit 30	Water Admin. 3/4 T 4x4 X-cab w/plow		59.0	59.0					
Unit 67	1997 Ford F-350 Dually 4x4 Utility								
Unit 705	2009 Chevy Colorado (Police)								
Unit 153	2001 John Deere 4400 Tractor w/Plow (Parks)	40.0							
Unit 25	2004 Ford F-350SD 4x4 Dually Utility (Water)								
Unit 801	2006 GMC ¾ ton ext. cab P/U (Electric)								
Unit 68	1996 Ford Cargo 7000 Elgin (Streets)	335.0							
Unit 964	2002 Ford F-350 SD Crew Cab 4x4 Pickup (Fire)								
Unit 817	1996 Chev. Kodiak Tandem Crane Truck (Electric)								
Unit 735	2009 Chevy Impala (Police)	65.0							
Unit 737	Police 4X4 SUV K9 Unit								
Unit 740	2010 Chevrolet Tahoe (Police)								
Unit 65	2002 Zamboni Ice Resurfacers (Recreation)								
Unit 127	Backhoe with concrete breaker	120.0							
Unit 129	Streets 35 CZTS mini-excavator	60.0							
Unit 819	2008 Ford F550 Bucket Truck							180.0	
Unit 748	2011 Chevrolet Tahoe	65.0							
Unit 751	2013 Ford Explorer	65.0							
Unit 703	2012 Ford Taurus SEL				62.0				
Unit 739	2013 Ford Taurus Interceptor		75.0	75.0					
Unit 603	2001 Ford F-350 Super Duty Ambulance	35.0							
Unit 85	1998 Haulin 4700 Message Display Trailer	30.0							
Unit 36	2009 Ford E250 Van	36.0							
Unit 41	2008 Ford F-250 w/util body & plow					60.0			
Unit 42	2008 Ford F-250 w/util body & plow					60.0			
Unit 115	2005 Bobcat Toolcat 5600 Work Machine	80.0							
Unit	Loftness 72" Flail Mower attachment	8.8							
Unit 116	1999 (2002) Cushman 4W Classic Turf Trk.	25.0							
Unit 18	2007 Ford Econoline Van E-350				40.0				
Unit 220	1996 Grimmer Schmidt 185 DRDA Comp.	28.0							
Unit 4	2008 Ford F-350 SD truck w/utility body	55.0							
Unit 808	2010 Dodge Ram 2500 3/4T 4x4 w/utility				59.5				
Unit 818	2009 Dodge 2500 Util.		59.0	59.0					
Unit 823	2007 JD 35D Mini-Excavator	65.0							
Unit 752	2012 Ford Taurus SEL				62.0				
Unit 69	2004 Chev. ¾ Ton 4x4 Ext. Cab Pickup								
Unit 55	1997 Ford LT9513 Vactor Jet/Vac Truck	450.0							
Unit 172	1997 John Deere F-932 Mower with 72" deck	32.0							
Unit 700	2014 Ford Explorer		75.0	75.0					
Unit 736	2014 Ford Explorer		75.0	75.0					
Unit 750	2014 Ford Interceptor				76.5				
Unit 778	2014 Ford Interceptor				76.5				
Unit 58	2006 Chevy 1ton Dually 4x4 utility PU					62.0			
Unit 60	2002 Elgin Geo-Vac Sweeper								
Unit 125	2008 JD Loader 544J		208.0	208.0					
Unit 29A	2008 Ford F-250 4X4					62.0			
Unit 44	2009 Chevy Colorado					44.0			
Unit 56A	2008 Ford F-250 4X4					62.0			
Unit 64A	2008 Ford F-250 4X4					62.0			
Unit 181	2006 John Deere 777 Z-Trak Mower		15.0	15.0					
Unit 183	1600 Turbo mower		60.0	60.0					
Unit 19	2005 Dodge ¾ ton 4x4 Quad Cab Pickup					62.0			
Unit 75	2008 Ford F-250 4X4		59.0	59.0					
Unit 126	2003 Case 590SM Backhoe						135.0		
Unit 816	2008 Ford F-250	50.0							
Unit 820	2002 Chev. ¾ ton 4x4 Utility w/Plow		59.0	59.0					
Unit 95	2009 Ford Escape Hybrid				44.8				
Unit 8	2009 Dodge Ram 2500 PU w/plow (Streets)				46.0				
Unit 128	2009 Bobcat S160 Skidsteer (Streets)				35.0				

Continued on next page:

CITY OF GLENWOOD SPRINGS - 2018 BUDGET

FLEET SERVICE EQUIPMENT ACQUISITION NEEDS		2017 Budget	Request	Approved	Five-Year Projection				
			2018		2019 Estimate	2020 Estimate	2021 Estimate	2022 Estimate	2023 Estimate
Total Equipment		\$1,694.8	\$967.3	\$967.3	\$1,233.3	\$1,313.0	\$994.0	\$180.0	\$63.0
EQUIPMENT NEEDS									
Unit	28	2009 Dodge Dakota (Parks)			24.0				
Unit	34	2009 Dodge Dakota			24.0				
Unit	91	2009 Dodge 2500 w/util&plow			62.0				
Unit	45	2009 Chevy Colorado 4x4 PU			30.0				
Unit	10	2009 Dodge 2500 quad cab/plow			44.0				
Unit	35	2009 Chevy Express Cargo Van		40.0	40.0				
Unit	118	2009 Bobcat Skidsteer			35.0				
Unit	93	2005 International 7500 Manure Spreader (W/W)			158.0				
Unit	803	2009 Chevy Colorado (Electric)			30.0				
Unit	809	2004 Ford F-250SD 4x4 Utility (Electric)	50.0						
Unit	821	2009 Bobcat Skidsteer			35.0				
Unit	813	1999 Chev. C-7500 Dump Truck			92.0				
Unit	21	2004 Chev. ½ ton 4x4 Ext. Cab Pickup			46.0				
Unit	70	1995 Chev. Kodiak Dump Truck			92.0				
Unit	749	2012 Ford Expedition			59.0				
Unit	57A	2009 IH Flatbed 4x4					210.0		
Unit	163	2004 John Deere 717A Mower with 48" deck					15.0		
Unit	806	2010 Bobcat Mini Excavator E35-M							63.0
Unit	406	2011 Ford F250 4x4 supercab PU					48.0		
Unit	99	2005 Chev. Colorado 4x4 Ext. Cab Pickup					42.0		
Unit	22	2001 Freightliner FLD112SD Dump Truck					155.0		
Unit	24	2001 Freightliner FLD112SD Dump Truck					155.0		
Unit	122	2000 Case 621C Loader					139.0		
Unit	31	2000 Chev 1T 4X4 utility					75.0		
Unit	124	2000 Case 580SL Backhoe Series 2		112.0	112.0				
Unit	123	2011 JD 544K Wheel Loader						240.0	
Unit	47	2012 Ford F250 w/plow					65.0		
Unit	51	2012 Ford F250 w/plow					65.0		
Unit	117	2001 John Deere 310 SG Backhoe					140.0		
Unit	26	2010 Ford Escape Hybrid 4x4 SUV					49.0		
Unit	49	2010 Ford E350 XLT Econloine 15 psg Van					44.0		
Unit	150	1996 Cat CB-214-C Asphalt Roller					75.0		
Unit	59	2001 Freightliner FLD112SD Dump Truck					181.0		
		Mower Trailer - Parks and Rec (BIW38)		7.0	7.0				
		Service truck w/ plow Parks and Rec (BIW40)		52.0	52.0				
		Utility vehicle - Parks and Rec (BIW42)		12.3	12.3				
Total		\$1,694.8	\$967.3	\$967.3	\$1,233.3	\$1,313.0	\$994.0	\$180.0	\$63.0

CITY OF GLENWOOD SPRINGS - 2018 BUDGET

Summary of Revenues, Expenditures and Retained Earnings Balance - Utility Enterprise Fund (000's)

WATER AND SEWER SYSTEM	2016 Actual	2017 Budget	2018 Budget		
			Department Request	Manager Recommend	Council Approved
REVENUES					
OPERATING REVENUE					
Grants	4.6				
Water User Fees	2,739.2	2,726.5	2,794.6	2,794.6	2,794.6
Sewer User Fees	3,296.8	3,300.0	3,382.5	3,382.5	3,382.5
Water Tap Fees		.5	.5	.5	.5
Sewer Tap Fees		.5	.5	.5	.5
Meter Sales	13.7	10.0	10.0	10.0	10.0
Interest Income	40.0	40.0	40.0	40.0	40.0
Other Income	1.7	5.0	5.0	5.0	5.0
Service Connect Fees	3.3	3.4	3.4	3.4	3.4
4758 Water System Improvement Fees	128.3	60.0	458.7	458.7	458.7
4759 Sewer System Improvement Fees	441.0	70.0	498.6	498.6	498.6
Total Operating Revenues	\$6,668.4	\$6,215.9	\$7,193.8	\$7,193.8	\$7,193.8
EXPENSES					
OPERATING EXPENSES					
Administration	750.9	769.8	882.4	905.0	905.0
Water Treatment - Operation	633.7	605.9	724.8	736.1	736.1
Water Transmission and Distribution	391.8	477.4	573.5	573.5	573.5
Wastewater Treatment - Operation	790.3	768.4	853.1	853.1	853.1
Wastewater Collection and Transmission	315.9	398.5	454.0	454.0	454.0
Customer Accounts	166.3	178.5	181.9	181.9	181.9
Depreciation	1,722.6	1,771.3	1,755.2	1,755.2	1,755.2
Interfund Franchise Fees	164.1	180.8	185.3	185.3	185.3
Nonreciprocal Interfund Activity	164.1	180.8	185.3	185.3	185.3
Bond Interest	780.3	749.7	714.3	714.3	714.3
Total Operating Expenses	\$5,879.8	\$6,081.3	\$6,509.7	\$6,543.7	\$6,543.7
OPERATING INCOME (LOSS)					
Operating Income (Loss)	\$788.6	\$134.6	\$684.1	\$650.1	\$650.1
OTHER ADDITIONS (DEDUCTIONS)					
Other Additions (Deductions)					
5160 Transfer In - From Capital Projects Fund	640.0	640.0			
7020 Transfer Out - to Fleet Service Fund	(48.5)	(131.3)			
7071 Transfer Out - to Capital Projects Fund for debt service					
7071 Transfer Out - to Capital Projects Fund for WWTF Costs					
Increase (Decrease) in Retained Earnings	\$1,380.1	\$643.3	\$684.1	\$650.1	\$650.1
RETAINED EARNINGS					
Retained Earnings (Deficit) - Beginning	\$33,867.8	\$35,247.9	\$35,891.2	\$35,891.2	\$35,891.2
Retained Earnings (Deficit) - Ending	\$35,247.9	\$35,891.2	\$36,575.3	\$36,541.3	\$36,541.3
Less 25% Contingency Reserve	.0	(1,520.3)	(1,627.4)	(1,635.9)	(1,635.9)
Retained Earnings (Deficit) - Ending Unreserved	\$35,247.9	\$34,370.9	\$34,947.9	\$34,905.4	\$34,905.4

4758 Includes \$60,000 plus \$398,702 from The Lofts project at the Meadows

4759 Includes \$70,000 plus \$428,583 from The Lofts project at the Meadows

CITY OF GLENWOOD SPRINGS - 2018 BUDGET										
FUNCTION		ACTIVITY				DEPARTMENT HEAD		CODE	FUND	
WATER AND SEWER SYSTEM		ADMINISTRATION				ROBIN MILLIYARD		21.211	UTILITY ENTERPRISE FUND	
SUMMARY						2016 Actual	2017 Budget	2018 Budget		
								Department Request	Manager Recommend	Council Approved
Personal Services						237.2	228.4	319.7	342.4	342.4
Current Expenses						513.6	541.5	562.6	562.6	562.6
							.0	.0	.0	.0
Total						\$750.9	\$769.8	\$882.4	\$905.0	\$905.0
PERSONAL SERVICES										
Personnel Schedule										
Position Title	Employees				Position	Grade				
	2017	18-D	18-M	18-C						
Public Works Director	0.50	0.50	0.50	0.50	3101					
Water/Wastewater Super.	1.00	1.00	1.00	1.00	3301					
GIS Administrator	0.25	0.25	0.25	0.25	1407					
Admin Assist I	0.25	0.00	0.00	0.00	TBD					
Water Trtm Op (Reclass,75)	0.00	1.00	1.00	1.00						
Total Personnel	2.00	2.75	2.75	2.75						
6110 Full-Time Salaries						180.2	164.0	237.6	260.2	260.2
6120 Overtime										
6130 Part-Time										
6210 Retirement Contribution						11.6	11.5	16.6	16.6	16.6
6240 FICA						12.2	12.5	18.2	18.2	18.2
6250 Worker's Compensation						2.6	3.2	3.2	3.2	3.2
6260 Health and Life Insurance						30.3	36.7	43.4	43.5	43.5
6270 Unemployment Insurance						.4	.5	.7	.7	.7
Total Personal Services						\$237.2	\$228.4	\$319.7	\$342.4	\$342.4
CURRENT EXPENSES										
7150 Credit Card Fees						13.7	14.0	14.0	14.0	14.0
7190 Other Professional Services						21.4	30.0	31.2	31.2	31.2
7220 Telephone						.6	.7	.7	.7	.7
7230 Printing and Binding						.0	.1	.1	.1	.1
7280 Advertising and Publications						.1	1.2	1.2	1.2	1.2
7410 Travel and Subsistence						.0	.5	.5	.5	.5
7430 Training						.4	3.0	5.0	5.0	5.0
7540 Maintenance and Repair - vehicles						11.1	5.0	15.0	15.0	15.0
7572 Loss on Asset Disposal						.0	.0	.0	.0	.0
7610 Liability Insurance						15.3	16.0	16.0	16.0	16.0
7620 Property Insurance						44.2	53.6	53.6	53.6	53.6
7650 Deductibles Paid						.0	.0	.0	.0	.0
7660 Safety Program						.1	.6	.1	.1	.1
7810 Subscriptions and Memberships						2.1	.9	2.9	2.9	2.9
7820 Water Assessments						29.2	31.2	31.5	31.5	31.5
7900 Interfund Cost of Service						344.4	371.3	378.7	378.7	378.7
8020 Educational Supplies						.0	.1	.1	.1	.1
8040 Uniforms						.4	.4	.4	.4	.4
8060 Office Supplies						.4	.5	.5	.5	.5
8080 Gas, Oil, Lubricants						2.2	2.5	3.2	3.2	3.2
8090 Other Operating Expense						28.1	10.0	8.0	8.0	8.0
Total Current Expenses						\$513.6	\$541.5	\$562.6	\$562.6	\$562.6

CITY OF GLENWOOD SPRINGS - BUDGET 2018

FUNCTION		ACTIVITY				DEPARTMENT HEAD	CODE	FUND		
WATER AND SEWER SYSTEM		WATER TREATMENT				ROBIN MILLYARD	21.410	UTILITY ENTERPRISE FUND		
SUMMARY						2016	2017	2018 Budget		
						Actual	Budget	Department Request	Manager Recommend	Council Approved
Personal Services						343.5	331.2	371.5	382.9	382.9
Current Expenses						290.2	274.8	336.2	336.2	336.2
Capital Outlay						.0	.0	17.0	17.0	17.0
Total						\$633.7	\$605.9	\$724.8	\$736.1	\$736.1
PERSONAL SERVICES										
Personnel Schedule										
Position Title		Employees				Position	Grade			
		2017	18-D	18-M	18-C					
W/WW Asst. Superint.		1.0	0.0	0.0	0.0	3302				
W/WW Treatment Op. II (A)		2.0	2.0	2.0	2.0	3308				
W/WW Treatment Op. II (C)		0.0	0.0	0.0	0.0	3322				
W/WW Treatment Op. (D)		1.0	0.0	0.0	0.0	3326				
W/WW Treatment Op. (B)		0.0	0.0	0.0	0.0	3328				
W/WW Treatment Op. (I-IV)		0.0	1.0	1.0	1.0	3328				
Chief Operator - Water Treatment		0.0	1.0	1.0	1.0					
Total Personnel		4.0	4.0	4.0	4.0					
6110 Full-Time Salaries						257.3	238.6	235.2	246.5	246.5
6120 Overtime						2.4	5.0	5.0	5.0	5.0
XXXX Standby Time								19.4	19.4	19.4
6130 Part-Time						.0	.0	.0	.0	.0
6210 Retirement Contribution						18.0	17.1	18.2	18.2	18.2
6240 FICA						19.1	18.6	19.9	19.9	19.9
6250 Worker's Compensation						7.3	9.2	9.2	9.2	9.2
6260 Health and Life Insurance						38.7	41.9	63.9	64.0	64.0
6270 Unemployment Insurance						.7	.7	.8	.8	.8
Total Personal Services						\$343.5	\$331.2	\$371.5	\$382.9	\$382.9
CURRENT EXPENSES										
7190 Other Professional Services						17.7	18.5	20.8	20.8	20.8
7191 Grizzly Creek Expense						.0	.0	.0	.0	.0
7210 Postage						.8	.6	1.0	1.0	1.0
7220 Telephone						8.1	8.0	8.2	8.2	8.2
7310 Electricity						68.3	70.0	71.0	71.0	71.0
7320 Gas, Oil, Lubricants						22.3	24.0	25.0	25.0	25.0
7330 Water/Sewer						16.0	21.0	21.0	21.0	21.0
7350 Trash						.6	.5	.6	.6	.6
7410 Travel and Subsistence						.7	1.1	.9	.9	.9
7430 Training						.9	1.5	2.7	2.7	2.7
7520 Maintenance and Repair - Building and Tanks						8.4	12.0	18.0	18.0	18.0
7540 Maintenance and Repair - Machinery and Equipment						30.7	23.2	33.5	33.5	33.5
7660 Safety Program						5.3	6.4	2.6	2.6	2.6
7840 Equipment Rental						.0	1.0	1.0	1.0	1.0
8030 Chemicals						84.6	66.0	106.3	106.3	106.3
8031 Lab Supplies						5.6	4.0	5.0	5.0	5.0
8040 Uniforms						1.4	1.4	1.4	1.4	1.4
8060 Office Supplies						.9	1.0	2.7	2.7	2.7
8080 Gas, Oil, Lubricants						4.6	6.5	6.5	6.5	6.5
8090 Other Operating Expense						11.4	5.9	6.1	6.1	6.1
8120 Small Tools and Equipment						1.9	2.3	2.0	2.0	2.0
Total Current Expenses						\$290.2	\$274.8	\$336.2	\$336.2	\$336.2
CAPITAL OUTLAY										
XXXX Capital Outlay						.0	.0	17.0	17.0	17.0
Total Capital Outlay						\$0.0	\$0.0	\$17.0	\$17.0	\$17.0

XXXX Capital outlay includes flocculation chains (\$3,500), raw water valve actuator (\$4,500), valve actuator installation (\$4,500) and filter pressure transducer installation

CITY OF GLENWOOD SPRINGS - BUDGET 2018

FUNCTION	ACTIVITY	DEPARTMENT HEAD	CODE	FUND		
WATER AND SEWER SYSTEM	WATER TRANSMISSION AND DISTRIBUTION	ROBIN MILLIYARD	21.420	UTILITY ENTERPRISE FUND		
SUMMARY		2016 Actual	2017 Budget	2018 Budget		
				Department Request	Manager Recommend	Council Approved
Personal Services		224.3	248.0	300.1	300.1	300.1
Current Expenses		167.5	229.4	259.2	259.2	259.2
Capital Outlay				14.2	14.2	14.2
Total		\$391.8	\$477.4	\$573.5	\$573.5	\$573.5
PERSONAL SERVICES						
Personnel Schedule						
Position Title	Employees				Position	Grade
	2017	18-D	18-M	18-C		
W/WW Utility Maint Coor II	1.0	1.0	1.0	1.0	3310	
W/WW Utility Maint Coor I	0.0	0.0	0.0	0.0	3313	
W/WW Utility Worker	2.0	1.0	1.0	1.0	3331	
W/WW Utility Worker I	1.0	0.0	0.0	0.0	3332	
W/WW Utility Worker II	0.0	1.0	1.0	1.0	3324	
W/WW Utility Worker III (IW77)	0.0	1.0	1.0	1.0	3320	
W/WW Utility Maint Coor III						
Total Personnel		4.0	4.0	4.0	4.0	
6110 Full-Time Salaries		159.3	173.3	200.1	200.1	200.1
6120 Overtime		5.2	6.0	4.0	4.0	4.0
XXXX Standby				9.7	9.7	9.7
6130 Part-Time						
6210 Retirement Contribution		5.3	12.5	15.0	15.0	15.0
6240 FICA		12.0	13.7	16.4	16.4	16.4
6250 Worker's Compensation		4.9	6.8	6.8	6.8	6.8
6260 Health and Life Insurance		37.1	35.2	47.6	47.6	47.6
6270 Unemployment Insurance		.4	.5	.6	.6	.6
Total Personal Services		\$224.3	\$248.0	\$300.1	\$300.1	\$300.1
CURRENT EXPENSES						
7190 Other Professional Services		5.5	5.7	9.5	9.5	9.5
7220 Telephone		2.9	6.2	7.4	7.4	7.4
7350 Trash		.0	1.3	1.0	1.0	1.0
7410 Travel and Subsistence		.2	1.0	1.2	1.2	1.2
7430 Training		1.4	1.6	5.3	5.3	5.3
7540 Maintenance and Repair - Machinery and Equipment		22.8	46.5	32.5	32.5	32.5
7550 Maintenance and Repair - Fire Hydrants		7.7	6.0	8.0	8.0	8.0
7651 Damage Claims		.0	3.0	3.0	3.0	3.0
7660 Safety Program		1.7	4.0	7.4	7.4	7.4
7740 Equipment Rental		1.6	2.5	4.0	4.0	4.0
7903 Interfund - Force Construction		23.3	11.4	23.3	23.3	23.3
8040 Uniforms		1.7	1.4	1.4	1.4	1.4
8060 Office Supplies		.8	1.0	1.8	1.8	1.8
8080 Gas, Oil, Lubricants		6.3	12.0	12.0	12.0	12.0
8090 Other Operating Expense		1.8	4.6	4.6	4.6	4.6
8120 Small Tools and Equipment		3.8	2.9	4.5	4.5	4.5
8130 Material - System Maintenance		34.1	40.0	54.0	54.0	54.0
9120 Fire Hydrant Replacement		5.9	20.0	20.0	20.0	20.0
9130 Leak Detection		4.6	8.5	8.5	8.5	8.5
9140 System Water Modeling		.0	.0	.0	.0	.0
9620 Water Meters		41.5	50.0	50.0	50.0	50.0
Total Current Expenses		\$167.5	\$229.4	\$259.2	\$259.2	\$259.2
CAPITAL OUTLAY						
XXXX Capital Outlay		.0	.0	14.2	14.2	14.2
Total Capital Outlay		\$0	\$0	\$14.2	\$14.2	\$14.2

Capital Outlay includes replacement demolition saw (\$2,000), Sampling Station upgrade (\$2,500), Impact wrenches and sockets XXXX (\$650), replacement jumping jack and jackhammer (\$4,000), pneumatic chipper/hammer (\$500) and replacement of a leak detection listening device (\$4,500).

CITY OF GLENWOOD SPRINGS - 2018 BUDGET

FUNCTION		ACTIVITY				DEPARTMENT HEAD	CODE	FUND		
WATER AND SEWER SYSTEM		WASTEWATER TREATMENT				ROBIN MILLYARD	21.430	UTILITY ENTERPRISE FUND		
SUMMARY						2016 Actual	2017 Budget	2018 Budget		
								Department Request	Manager Recommend	Council Approved
Personal Services						312.0	307.2	376.2	376.2	376.2
Current Expenses						478.2	461.2	464.3	464.3	464.3
Capital Outlay								12.7	12.7	12.7
Total						\$790.3	\$768.4	\$853.1	\$853.1	\$853.1
PERSONAL SERVICES										
Personnel Schedule										
Position Title	Employees				Position	Grade				
	2017	18-D	18-M	18-C						
W/WW Treat Op II (A)/Chief	1.0	1.0	1.0	1.0	3308					
W/WW Treatment Op I (C)	1.0	1.0	1.0	1.0	3322					
W/WW Treatment Op I (D)	0.0	0.0	0.0	0.0	3326					
W/WW Treatment Op II (B)	1.0	1.0	1.0	1.0	3316					
W/WW Lab Tech	1.0	1.0	1.0	1.0	3323					
Total Personnel						4.0	4.0	4.0	4.0	4.0
6110	Full-Time Salaries					223.4	211.8	224.8	224.8	224.8
6120	Overtime					8.7	8.5	9.0	9.0	9.0
6110	Standby					.0		19.4	19.4	19.4
6130	Part-Time					.0	.0	.0		
6210	Retirement Contribution					15.6	15.4	17.7	17.7	17.7
6240	FICA					17.5	16.9	19.4	19.4	19.4
6250	Worker's Compensation					5.2	6.5	6.5	6.5	6.5
6260	Health and Life Insurance					41.1	47.5	78.6	78.6	78.6
6270	Unemployment Insurance					.6	.7	.8	.8	.8
Total Personal Services						\$312.0	\$307.2	\$376.2	\$376.2	\$376.2
CURRENT EXPENSES										
7190	Other Professional Services					13.7	12.6	16.3	16.3	16.3
7220	Telephone					4.8	5.2	5.8	5.8	5.8
7310	Electricity					146.3	156.0	156.0	156.0	156.0
7320	Gas					32.8	60.0	43.0	43.0	43.0
7340	Water					16.2	11.5	17.0	17.0	17.0
7350	Trash					1.8	2.5	3.0	3.0	3.0
7410	Travel and Subsistence					.6	.6	.6	.6	.6
7430	Training					2.6	4.6	4.6	4.6	4.6
7520	Maintenance and Repair - Buildings					54.3	34.5	36.7	36.7	36.7
7540	Maintenance and Repair - Machinery and Equipment					110.0	80.0	84.1	84.1	84.1
7740	Equipment Lease					.0	2.0	2.0	2.0	2.0
7660	Safety Program					5.3	3.0	4.6	4.6	4.6
8030	Chemicals					27.2	32.5	36.0	36.0	36.0
8031	Lab Supplies					37.2	31.5	28.9	28.9	28.9
8040	Uniforms					1.4	1.4	1.4	1.4	1.4
8060	Office Supplies					2.8	2.0	4.6	4.6	4.6
8080	Gas, Oil, Lubricants					9.8	15.0	15.0	15.0	15.0
8090	Other Operating Expense					3.6	1.7	1.7	1.7	1.7
8120	Small Tools and Equipment					7.8	4.6	3.0	3.0	3.0
Total Current Expenses						\$478.2	\$461.2	\$464.3	\$464.3	\$464.3
XXXX	Capital Outlay					.0	.0	12.7	12.7	12.7
Total Capital Outlay						\$0	\$0	\$12.7	\$12.7	\$12.7

Capital Outlay includes valve exerciser (\$4,000), clarifier neoprene waders (\$2,000), gravimetric balance (\$4,900), anaerobic selector mixer (\$750), spare motor (\$1,000). Back up gear box originally included in this line item has moved to the Water Equipment Fund.

CITY OF GLENWOOD SPRINGS - 2018 BUDGET

FUNCTION	ACTIVITY	DEPARTMENT HEAD	CODE	FUND					
WATER AND SEWER SYSTEM	WASTEWATER COLLECTION AND TRANSMISSION	ROBIN MILLYARD	21.440	UTILITY ENTERPRISE FUND					
SUMMARY		2016 Actual	2017 Budget	2018 Budget					
				Department Request	Manager Recommend	Council Approved			
Personal Services		236.1	258.8	328.9	328.9	328.9			
Current Expenses		79.8	139.7	117.6	117.6	117.6			
Capital Outlay				7.5	7.5	7.5			
Total		\$315.9	\$398.5	\$454.0	\$454.0	\$454.0			
PERSONAL SERVICES									
Personnel Schedule									
Position Title	Employees								
	2017	18-D	18-M	18-C	Position	Grade			
W/WW Util. Maint. Coor III	1	0	0	0	3306	88			
W/WW Utility Worker IV	1	1	1	1	3311	82			
W/WW Utility Worker II	1	0	0	0	3324	80			
W/WW Equip Op II	0	1	1	1	3318	30			
W/WW Ut Maint Cord I	0	1	1	1	3313				
New Position Request	0	1	1	1					
Total Personnel	3	4	4	4					
6110 Full-Time Salaries					170.0	176.2	192.8	192.8	192.8
6120 Overtime					3.8	6.5	8.5	8.5	8.5
XXXX Standby									
6130 Part-Time									
6210 Retirement Contribution					11.7	12.8	14.1	14.1	14.1
6240 FICA					12.6	14.0	15.4	15.4	15.4
6250 Worker's Compensation					4.2	5.4	5.4	5.4	5.4
6260 Health and Life Insurance					33.3	43.4	92.1	92.1	92.1
6270 Unemployment Insurance					.5	.5	.6	.6	.6
Total Personal Services					\$236.1	\$258.8	\$328.9	\$328.9	\$328.9
CURRENT EXPENSES									
7190 Other Professional Services					3.2	4.4	6.9	6.9	6.9
7220 Telephone					.8	2.8	5.7	5.7	5.7
7340 Water - Jetting					5.8	9.5	9.5	9.5	9.5
7350 Trash					.0	1.0	.2	.2	.2
7410 Travel and Subsistence					.0	.2	1.2	1.2	1.2
7430 Training					.7	1.0	1.9	1.9	1.9
7540 Maintenance and Repair - Machinery and Equipment					39.7	54.0	36.0	36.0	36.0
7572 Loss on Asset Disposal					.0	2.0	2.0	2.0	2.0
7651 Sewer Drainage Claims					.0	1.0	1.0	1.0	1.0
7660 Safety Program					1.0	4.0	7.1	7.1	7.1
7740 Equipment Rental					.0	1.5	1.5	1.5	1.5
7903 Interfund - Force Construction					.3	11.1	.3	.3	.3
8040 Uniforms					1.1	1.1	1.4	1.4	1.4
8060 Office Supplies					.8	.8	1.6	1.6	1.6
8080 Gas, Oil, Lubricants					10.2	13.0	13.0	13.0	13.0
8090 Other Operating Expense					1.1	4.4	4.4	4.4	4.4
8120 Small Tools and Equipment					.4	2.0	2.0	2.0	2.0
8130 Materials - System and Maintenance					8.4	11.0	11.0	11.0	11.0
8460 Backflow Grant Program					1.9	7.0	5.0	5.0	5.0
9100 Devereaux Sewer Line					.0	.0	.0	.0	.0
9110 Root Control					4.6	8.0	6.0	6.0	6.0
Total Current Expenses					\$79.8	\$139.7	\$117.6	\$117.6	\$117.6
CAPITAL OUTLAY									
XXXX Capital Outlay					.0	.0	7.5	7.5	7.5
Total Capital Outlay					\$0.0	\$0.0	\$7.5	\$7.5	\$7.5

Capital Outlay includes \$3,000 for a replacement tamper and \$4,500 for a camera truck computer upgrade

CITY OF GLENWOOD SPRINGS - 2018 BUDGET

Summary of Revenues, Expenditures and Improvement Fee Balances (000's)

WATER AND SEWER EQUIPMENT ACQUISITION NEEDS	Request	Approved	5 Year Projection				
	2018		2019 Estimate	2020 Estimate	2021 Estimate	2022 Estimate	2023 Estimate
EXPENDITURES SUMMARY							
Operating Cash							
EXPENDITURES SUMMARY							
Equipment	87.0	87.0	190.0	113.0	45.0	7.5	10.0
Capital Improv. - Sewer Restricted Cash							
Capital Improv. - Water Restricted Cash							
Water Improvement Projects	1,478.0	1,478.0	3,580.0	2,670.0	4,150.0	995.0	3,040.0
Sewer Improvement Projects	1,118.0	1,118.0	374.0	841.0	120.0	2,470.0	3,770.0
TOTAL EXPENDITURES	\$2,683.0	\$2,683.0	\$4,144.0	\$3,624.0	\$4,315.0	\$3,472.5	\$6,820.0
EQUIPMENT NEEDS							
EQUIPMENT NEEDS							
Bulk Water Dispenser Upgrades (WMaint.)							10.0
SCADA Computer Replacement (WWTP)							
Sewer Camera LED Lights (WWMaint)							
Chemical Feed Pump (Alum) (WTP)							
Flood Gate Valve (No Name Intake)							
Benchtop Turbidimeter (WTP)							
Confined Space Gas Meter (WTP)							
Leak Detect. Equip. (Acoustic) (WMaint.)							
Muffle Furnace (WWTP)							
Trash Pump (WWTP)							
Low Voltage Ohm Meter (WWTP)							
Gearbox for oxidation mixer (WWTP)							
Level Indicators (Lift Stations)							
WWTF SCADA Computer Replacement (430)	10.0	10.0					
Muffle Furnace (430)	6.0	6.0					
Replace Service Water Pumps (410)	25.0	25.0					
UPS (Filter Bldg) (410)	9.0	9.0					
Turbidimeter Replacement WTP (410)	12.0	12.0	24.0				
Sewer Video Camera (for pipe <6") (440)	12.0	12.0					
Motor for Ox. Ditch Drum Mixers (430)	7.0	7.0					
Backup Gear Box	6.0	6.0					
Garage Door Openers (Biosolids Bldg) (430)			7.0				
Bulk Water Dispenser Upgrades (410)			33.0				
Blower Rebuild (430)			25.0				
PLCs for Level Control at Lift Stations (430)			17.0				
Spare pump for LS 14,000 (430)			10.0				
Shoring Equip. (420 & 440)			10.0				
Replace Line Locator (410)			9.0				
Sampling Station Upgrades (420)			5.0				
Sodium Hydroxide Feed Pumps (410)			30.0				
UPS (Pre-treatment Bldg) (410)			20.0				
Rebuild Drum Mixer Gearboxes (430)				25.0			
Enclosure for LS 15,000 (430)				20.0			
GPS unit (420 & 440)				15.0			
Flow monitoring equip. (No Name) (410)				20.0			
Pump Station #1 - Replace Pumps (410)				25.0			
Vactor Truck Video Display (440)				8.0			
Pump Station #2 - Replace Pumps (410)					25.0		
Flow monitoring equip. (Grizzly) (410)					20.0		
Sewer Camera Truck Computer Upgrade (440)						7.5	
TOTAL EQUIPMENT NEEDS	\$87.0	\$87.0	\$190.0	\$113.0	\$45.0	\$7.5	\$10.0

CITY OF GLENWOOD SPRINGS - 2018 BUDGET

WATER AND SEWER EQUIPMENT ACQUISITION NEEDS (CONTINUED)	Request	Approved	5 Year Projection				
	2018		2019	2020	2021	2022	2023
			Estimate	Estimate	Estimate	Estimate	Estimate
WATER IMPROVEMENT PROJECTS							
Water Improvement Projects							
Admin							
Subsequent Year Project Designs	20.0	20.0	20.0	20.0	20.0	20.0	20.0
Water System Modeling	20.0	20.0	20.0	20.0	20.0	20.0	20.0
SCADA Master Plan (split w/ Sewer)	15.0	15.0					
SCADA Improvements (WTP and Distribution)			70.0				
Water System Master Plan				50.0			
Old WWTF Demo. (incl. in Sewer Improvements)							
Permanent W/WW Maint. Equip. Storage Bldg. (split with sewer)							3,000.0
Water Treatment Facility							
Chlorine Scrubber Repairs	80.0	80.0					
Disinfection/Filtration engineering eval			50.0				
Disinfection/Filtration System Improvements				200.0	2,000.0	.0	
Red Mountain Service Road Resurface			120.0				
Raw Water System							
Colorado River crossing pipe stabilization			15.0				
Install Redundant Colorado River Crossing						750.0	
Water Tanks							
Highlands Tank Rockfall Mitigation	250.0	250.0					
Telemetry Upgrades - 12th Street Tanks; Highlands Tank	20.0	20.0					
Canyon Tanks Cleaning and Re-coating							
Water Tank Inspection and Cleaning						30.0	
Cardif Glen Tank (new)			35.0	300.0			
Glenwood Highlands Tank (new)				30.0	300.0		
Telemetry Upgrades - Red Mountain Tank				10.0			
Oasis Tank Re-coating				175.0			
West Glenwood Tank Altitude Valve				40.0			
Red Mountain Tank Altitude Valve				15.0			
Glenwood Highlands Tank re-coating						175.0	
Water Main Repair/Replacement							
River Crossing Bleeder Valve Mitigation	50.0	50.0	200.0				
22nd Street (Grand Ave. east to end-of-road)	250.0	250.0					
Cedar Crest Area							
* Ptarmigan Dr. (Cedar Crest to Tanager)							
* Cedar Crest (Donegan to Tanager)	92.0	92.0	1,300.0				
* Tanager Dr. (Cedar Crest to Ptarmigan)							
* Cardinal Ln. (Cedar Crest to Tanager)							
Red Mtn./Riverview Area (Phase 1)							
* Red Mtn Drive (Yampah School to 10th)							
* W. 9th Pl.	450.0	450.0					
* W. 9th St.							
* W. 10th Ave. (Midland to Red Mtn.)							
Red Mtn./Riverview Area (Phase 2)							
* W. 11th Place							
* W. 12th St.							
* W. 13th St.			100.0	1,250.0			
* Walz Ave (W. 11th to W. 13th)							
* Riverview Dr. (W. 11th to W. 13th)							
* Red Mtn Drive (Riverview to W. 11th St.)							
Red Mtn./Riverview Area (Phase 3)							
* Riverview Ave.				50.0	550.0		
* Oak Way							
* Walz Ave. (S. of 13th St.)							
9th Street Loop (Pitkin to Colorado)	70.0	70.0					
South Highland Park Drive (Grand Av to Blake)	20.0	20.0	250.0				
12" Transmission Line (Ramada to Devereux)				55.0	750.0		
8th Street Waterline Relocation				400.0			
Juniper				30.0	260.0		
Bennett Ave (23rd to 24th)			100.0				
Midland water main replacement (Phase 1)	91.0	91.0	1,300.0	25.0	250.0		
Midland water main replacement (Phase 2)							
Meadowlark/Oriole Area							
Pump Stations							
Rebuild Pumps Roaring Fork Station	50,000	50,000					
Total Water Improvements	\$1,478.0	\$1,478.0	\$3,580.0	\$2,670.0	\$4,150.0	\$995.0	\$3,040.0

CITY OF GLENWOOD SPRINGS - 2018 BUDGET

WATER AND SEWER EQUIPMENT ACQUISITION NEEDS	Request	Approved	5 Year Projection				
	2018		2019 Estimate	2020 Estimate	2021 Estimate	2022 Estimate	2023 Estimate
SEWER IMPROVEMENT PROJECTS							
Sewer Improvement Projects							
Admin							
Subsequent Year Project Designs	20.0	20.0	20.0	20.0	20.0	20.0	20.0
SCADA Master Plan (split w/ Water)	15.0	15.0					
Old WWTF Demolition	500.0	500.0					
SCADA Improvements (WWTF & Collections)			70.0				
Sewer System Master Plan			25.0				
Permanent W/WW Maint. Bldg. (split with Water)							3,000.0
Wastewater Treatment Facility							
Hydrogen Sulfide Mitigation			30.0	300.0			
Gravity Collection Main Repair/Replacement							
22nd St	250.0	250.0					
Red Mtn./Riverview Area (Phase 1)	260.0	260.0					
Red Mtn./Riverview Area (Phase 2)			28.0				
Red Mtn./Riverview Area (Phase 3)				20.0			
Lincoln Ave (B-13 to B-13A)			20.0	200.0			
Safeway Line (H-4 to H-1)			80.0				
Glenwood High School Line (E6 to E5)	48.0	48.0					
Mountain Market (I-26-E to I-26)			26.0				
19th St (Grand to Blake) (E-11 to E-11-1)					13.0	180.0	
23rd St. (E-19 to E-19-3-1)					11.0		
33rd St, Blake Ct., Cooper Ct.							
S. Grand Ave				115.0			
Davis/Overlin Area				81.0			
Hyland park (L-2 to L-4-2)					65.0		
Williams St (D-5-4-2 to Olive)					11.0		
Glenwood Park Interceptor						270.0	
8th Street Improvements				100.0			
Manhole Replacement/Rehabilitation							
11th St & Blake Alley (MH B-8-8 & B-8-7)			15.0				
9th and School St (A-6 & A-7)			15.0				
Hotel Denver Alley (B-5 & B-6)			15.0				
W. 10th St (C-11)			10.0				
Davis/Overlin Area							
Lift Stations and Force Mains							
Lift Station 14,000 - Install Access Road	25.0	25.0					
Lift Station 14,000 - Install Security Fencing			20.0				
Lift Station 18,000 - Install Security Fencing				5.0			
Lift Station 11,000 - Additional Wetwell							50.0
14,000 Redundant Force Main Under River							700.0
Biosolids							
Land Acquisition						2,000.0	
Total Sewer Improvements	\$1,118.0	\$1,118.0	\$374.0	\$841.0	\$120.0	\$2,470.0	\$3,770.0

CITY OF GLENWOOD SPRINGS - 2018 BUDGET

FUNCTION	ACTIVITY	DEPARTMENT HEAD		CODES	FUND	
WATER AND SEWER SYSTEM	CUSTOMER ACCOUNTS	ROBIN MILLIYARD		21.240/241/243	UTILITY ENTERPRISE FUND	
SUMMARY		2016 Actual	2017 Budget	2018 Budget		
				Department Request	Manager Recommend	Council Approved
CURRENT EXPENSES						
Current Expenses:						
Meter Reading						
7197	Contract Meter Reading	10.6	9.0	9.0	9.0	9.0
8090	Other Operating Expense	.0				
Customer Records and Collections						
7901	Interfund Billing Expense	155.6	167.0	170.4	170.4	170.4
7195	Collection Expense	.0				
7060	Uncollectible Accounts	.0	2.5	2.5	2.5	2.5
8090	Other Operating Expense (Park East Stipend)	.0				
Total Current Expenses		\$166.3	\$178.5	\$181.9	\$181.9	\$181.9
FUNCTION	ACTIVITY	DEPARTMENT HEAD		CODES	FUND	
WATER AND SEWER SYSTEM	OTHER DEDUCTIONS	ROBIN MILLIYARD		21.250/260/270	UTILITY ENTERPRISE FUND	
SUMMARY		2016 Actual	2017 Budget	2018 Budget		
				Department Request	Manager Recommend	Council Approved
CURRENT EXPENSES						
Current Expenses:						
7570 Depreciation - Water System:						
	Depreciation - Water System-Vehicles	4.9	4.9	4.9	4.9	4.9
	Depreciation - Water System - Plant	181.5	179.7	187.3	187.3	187.3
	Depreciation - Water System - Distribution	411.6	430.4	429.7	429.7	429.7
	Depreciation - Water System - Equipment	22.8	22.8	23.7	23.7	23.7
7570 Depreciation - Wastewater System						
	Depreciation - Wastewater System-Vehicles	.0		.0		
	Depreciation - Wastewater System-Plant	745.1	739.4	745.1	745.1	745.1
	Depreciation - Wastewater System-Distribution	343.2	382.0	350.9	350.9	350.9
	Depreciation - Wastewater System-Equipment	13.5	12.1	13.5	13.5	13.5
Total Depreciation		\$1,722.6	\$1,771.3	\$1,755.2	\$1,755.2	\$1,755.2
7500	Interfund Franchise Fee - Water System	77.5	81.8	83.8	83.8	83.8
7500	Interfund Franchise Fee - Wastewater System	86.6	99.0	101.5	101.5	101.5
Total Interfund Franchise Fees		\$164.1	\$180.8	\$185.3	\$185.3	\$185.3
7502	Allocated Organizational Costs - Water System	77.5	81.8	83.8	83.8	83.8
7502	Allocated Organizational Costs - Wastewater System	86.6	99.0	101.5	101.5	101.5
Total Allocated Organizational Costs		\$164.1	\$180.8	\$185.3	\$185.3	\$185.3
7020	Interest on Long Term Debt-Sewer	780.3	749.7	714.3	714.3	714.3
Total Interest		\$780.3	\$749.7	\$714.3	\$714.3	\$714.3
7580	Amortization - Bond Issuance Costs					
Total Amortization		\$0	\$0	\$0	\$0	\$0

CITY OF GLENWOOD SPRINGS - 2018 BUDGET

Summary of Revenues, Expenditures and Retained Earnings Balance - Utility Enterprise Fund (000's)

ELECTRIC SYSTEM	2016 Actual	2017 Budget	2018 Budget		
			Department Request	Manager Recommend	Council Approved
REVENUES					
REVENUES					
Electric Revenues:					
Commercial	9,205.8	9,755.6	10,694.4	10,694.4	10,694.4
Residential	3,943.6	3,932.0	4,310.4	4,310.4	4,310.4
Municipal	121.2	135.3	138.6	138.6	138.6
Security Lighting	13.0	13.6	14.0	14.0	14.0
Broadband Revenue	539.7	479.1	491.1	491.1	491.1
Total Electric Revenues	\$13,823.3	\$14,315.6	\$15,648.4	\$15,648.4	\$15,648.4
Other Revenues					
Grants					
Vendors Fee	7.2	8.0	8.0	8.0	8.0
Joint Pole Use	2.8	2.8	2.8	2.8	2.8
Interest Income	26.9	20.0	20.0	20.0	20.0
Sale of Assets	1.4	2.0	2.0	2.0	2.0
Other Income	207.6	25.0	25.0	25.0	25.0
Service Connect Fees	12.9	13.7	13.7	13.7	13.7
Other Lease Revenue	.2	.2	.2	.2	.2
Bad Debt Recovery	1.9	2.0	2.0	2.0	2.0
Bond Proceeds					
Developer Contributions	42.6	200.0	200.0	200.0	200.0
Total Operating Revenues	\$14,126.8	\$14,589.3	\$15,922.2	\$15,922.2	\$15,922.2
EXPENSES					
EXPENSES					
General and Administrative	858.0	1,019.6	1,022.4	1,032.5	1,032.5
Maintenance - Distribution	877.8	922.5	963.0	1,039.4	1,039.4
Community Broadband Network	466.6	753.0	1,122.7	1,122.7	1,122.7
Customer Accounts	385.1	502.2	538.7	545.9	545.9
Interest	.1	.2	.2	.2	.2
Nonreciprocal Interfund Activity	408.1	429.5	469.5	469.5	469.5
Interfund Franchise Fee	408.1	429.5	469.5	469.5	469.5
Depreciation	947.0	1,082.8	970.8	970.8	970.8
Amortization					
Purchases Power	9,475.1	10,020.0	10,020.0	10,020.0	10,020.0
Total Operating Expenses	\$13,826.0	\$15,159.1	\$15,576.8	\$15,670.3	\$15,670.3
Operating Income (Loss)	\$300.8	(\$569.9)	\$345.4	\$251.8	\$251.8
OTHER ADDITIONS (DEDUCTIONS)					
Other Additions (Deductions)					
Transfers (Out) to Fleet Service Fund	(184.4)	(116.5)	.0	.0	.0
Increase (Decrease) in Retained Earnings	\$116.4	(\$686.4)	\$345.4	\$251.8	\$251.8
RETAINED EARNINGS					
Retained Earnings (Deficit) - Beginning	\$28,777.1	\$28,709.0	\$27,906.1	\$27,906.1	\$27,906.1
Retained Earnings (Deficit) - Ending	\$28,709.0	\$27,906.1	\$28,251.5	\$28,251.5	\$28,251.5
Less 25% Contingency Reserve	(3,456.5)	(3,789.8)	(3,894.2)	(3,917.6)	(3,917.6)
Retained Earnings (Deficit) - Ending	\$25,252.5	\$24,116.3	\$24,357.3	\$24,333.9	\$24,333.9

CITY OF GLENWOOD SPRINGS - 2018 BUDGET

FUNCTION	ACTIVITY	DEPARTMENT HEAD	CODE	FUND							
ELECTRIC SYSTEM	GENERAL AND ADMINISTRATION	ROBIN MILLIYARD	24.220	UTILITY ENTERPRISE FUND							
SUMMARY		2016 Actual	2017 Budget	2018 Budget							
				Department Request	Manager Recommend	Council Approved					
Personal Services		172.3	184.5	170.6	180.7	180.7					
Current Expenses		685.7	835.0	851.7	851.7	851.7					
Total		\$858.0	\$1,019.6	\$1,022.4	\$1,032.5	\$1,032.5					
PERSONAL SERVICES											
Personnel Schedule											
Position Title	Employees					Position	Grade				
	2017	18-D	18-M	18-C							
Public Works Director	0.5	0.5	0.5	0.5		3101					
Elec Dept. Admin Asst. II	1	1	1	1		5106					
Admin Asst II (PW)	0	0	0	0		5119					
GIS Administrator	0.25	0.25	0.25	0.25		1407					
Admin Asst I	0.25	0.25	0	0		TDB					
Total Personnel	2.00	2.00	1.75	1.75							
6110 Full-Time Salaries							138.3	142.2	134.6	143.3	143.3
6120 Overtime Standby											
6130 Part-Time											
6210 Retirement Contribution							9.2	10.0	9.4	10.0	10.0
6240 FICA							9.8	10.9	10.3	11.0	11.0
6250 Worker's Compensation							.2	.3	.3	.3	.3
6260 Health and Life Insurance							14.4	20.7	15.6	15.6	15.6
6270 Unemployment Insurance							.3	.4	.4	.4	.4
Total Personal Services							\$172.3	\$184.5	\$170.6	\$180.7	\$180.7
CURRENT EXPENSES											
7030 Debt Service Fees							.0	.0	.0	.0	.0
7110 Architectural and Engineering							.0	2.0	2.0	2.0	2.0
7140 Legal and Other Professional Services							2.9	20.0	20.4	20.4	20.4
7150 Credit Card Fees							28.7	28.0	28.6	28.6	28.6
7190 Professional Services Contract - Geothermal							9.0	134.0	136.7	136.7	136.7
7194 Regulatory Expenses							6.0	5.0	5.1	5.1	5.1
7200 C.O.R.E.							.0	.0	.0	.0	.0
7210 Postage, Printing and Reproduction							.0	.5	.5	.5	.5
7220 Telephone							2.7	3.2	3.3	3.3	3.3
7280 Advertising and Publications							1.1	2.0	2.0	2.0	2.0
7310 Electricity							11.1	15.0	15.3	15.3	15.3
7320 Natural Gas							3.3	6.5	6.6	6.6	6.6
7330 Water							.2	.5	.5	.5	.5
7350 Trash disposal							2.1	2.2	2.2	2.2	2.2
7410 Travel and Subsistence							2.5	2.5	2.6	2.6	2.6
7430 Training and Conferences							.1	1.0	1.0	1.0	1.0
7510 Investment Costs							.0	.2	.2	.2	.2
7572 Loss on Asset Disposition							3.0	5.0	5.1	5.1	5.1
7610 Liability Insurance							13.9	15.7	16.0	16.0	16.0
7620 Property Insurance							40.7	41.9	42.8	42.8	42.8
7650 Deductibles Paid							.0	1.0	1.0	1.0	1.0
7740 Equipment Rental, Office							.0	.5	.5	.5	.5
7810 Subscriptions and Memberships							13.5	13.5	13.8	13.8	13.8
7900 Interfund Cost of Service							351.1	312.7	319.0	319.0	319.0
7903 Interfund - Force Construction							6.1	3.6	3.6	3.6	3.6
8060 Office Supplies and Expenses							1.1	7.5	7.7	7.7	7.7
8090 Other Operating Expense							22.7	5.0	5.1	5.1	5.1
8200 Energy Conservation							163.9	205.0	209.1	209.1	209.1
8800 Refund of Electric Fees							.0	1.0	1.0	1.0	1.0
Total Current Expenses							\$685.7	\$835.0	\$851.7	\$851.7	\$851.7
CAPITAL OUTLAY											
9520 Office Equipment											
Total Capital Outlay							\$0	\$0	\$0	\$0	\$0

CITY OF GLENWOOD SPRINGS - 2018 BUDGET

FUNCTION		ACTIVITY				DEPARTMENT HEAD	CODE	FUND		
ELECTRIC SYSTEM		MAINTENANCE DISTRIBUTION				ROBIN MILLYARD	24.380	UTILITY ENTERPRISE FUND		
SUMMARY						2016	2017	2018 Budget		
						Actual	Budget	Department Request	Manager Recommend	Council Approved
Personal Services						652.0	606.7	647.3	723.6	723.6
Current Expenses						225.9	315.7	315.7	315.7	315.7
Total						\$877.8	\$922.5	\$963.0	\$1,039.4	\$1,039.4
PERSONAL SERVICES										
Personnel Schedule										
Position Title		Employees				Position	Grade			
		2017	18-D	18-M	18-C					
Electric Line Superintendent		1.0	1.0	1.0	1.0	3201				
Electric Crew Leader		3.0	3.0	3.0	3.0	3204				
Electric Journeyman Lineman (BIW74)		0.0	1.0	1.0	1.0	3206				
Electric Apprentice Lineman		4.0	3.0	3.0	3.0	3207				
Total Personnel		8.0	8.0	8.0	8.0					
6110	Full-Time Salaries	494.9	561.5	589.5	655.6	655.6				
	Standby									
6120	Overtime	7.4	7.5	7.5	7.5	7.5				
	Less: Capitalized Labor		(115.0)	(115.0)	(115.0)	(115.0)				
	Total Salaries and Labor	502.3	454.0	482.0	548.1	548.1				
6210	Retirement Contribution	37.6	39.8	41.8	46.4	46.4				
6240	FICA	44.8	43.5	45.7	50.7	50.7				
6250	Worker's Compensation	8.5	10.2	10.2	10.2	10.2				
6260	Health and Life Insurance	85.0	92.0	100.4	100.7	100.7				
6270	Unemployment Insurance	1.6	1.7	1.8	2.0	2.0				
6290	Less: Allocated to Capital Improvements	(27.8)	(34.5)	(34.5)	(34.5)	(34.5)				
Total Personal Services		\$652.0	\$606.7	\$647.3	\$723.6	\$723.6				
CURRENT EXPENSES										
7100	Safety and Training									
7110	Other Professional Services	10.4	30.7	30.7	30.7	30.7				
7410	Travel and Subsistence	2.2	3.5	3.5	3.5	3.5				
7430	Training and Conferences	4.6	5.6	5.6	5.6	5.6				
7510	Janitorial	2.6	2.9	2.9	2.9	2.9				
7520	Building Maintenance	3.2	2.6	2.6	2.6	2.6				
7540	Maintenance and Repair of Vehicles	44.8	31.6	31.6	31.6	31.6				
7550	Miscellaneous Maintenance and Repair	.4	1.0	1.0	1.0	1.0				
7651	Damage Claims		1.0	1.0	1.0	1.0				
7800	Community Affairs	15.0	15.5	15.5	15.5	15.5				
7830	Landfill Fees	.0	.8	.8	.8	.8				
8040	Uniforms	6.6	9.5	9.5	9.5	9.5				
8080	Gas, Oil, Lubricants	15.0	40.0	40.0	40.0	40.0				
8090	Miscellaneous Maintenance Expense	4.9	4.1	4.1	4.1	4.1				
8120	Small Tools and Equipment	5.2	11.0	11.0	11.0	11.0				
8160	Other Maintenance Material	.0	.5	.5	.5	.5				
8210	Supervision and Engineering	.0	.0	.0	.0	.0				
8215	SCADA System	.0	10.0	10.0	10.0	10.0				
8245	Transformer Testing	.0	5.0	5.0	5.0	5.0				
8220	Substation Maintenance	18.8	20.5	20.5	20.5	20.5				
8225	Fiber System Maintenance	.6	.0	.0	.0	.0				
8230	Overhead Line Maintenance	46.8	60.0	60.0	60.0	60.0				
8240	Underground Maintenance	23.0	25.0	25.0	25.0	25.0				
8250	Street Light Maintenance	11.9	25.0	25.0	25.0	25.0				
8265	Service Maintenance	6.3	5.0	5.0	5.0	5.0				
8260	Meter Maintenance	3.6	5.0	5.0	5.0	5.0				
Total Current Expenses		\$225.9	\$315.7	\$315.7	\$315.7	\$315.7				

CITY OF GLENWOOD SPRINGS - 2018 BUDGET											
FUNCTION		ACTIVITY				DEPARTMENT HEAD		CODE	FUND		
ELECTRIC SYSTEM		CUSTOMER ACCOUNTS				ROBIN MILLYARD		24.240	UTILITY ENTERPRISE FUND		
SUMMARY						2016 Actual	2017 Budget	2018 Budget			
								Department Request	Manager Recommend	Council Approved	
Personal Services						109.2	166.8	165.5	172.6	172.6	
Current Expenses						275.9	335.4	373.3	373.3	373.3	
Total						\$385.1	\$502.2	\$538.7	\$545.9	\$545.9	
PERSONAL SERVICES											
Personnel Schedule											
Position Title	Employees				Position	Grade					
	2017	18-D	18-M	18-C							
Electric Meter Technician	1	1	1	1	3208	46					
Asst. Meter Technician	1	1	1	1	3210	35					
Total Personnel							2	2	2	2	
6110 Full-Time Salaries						76.6	99.2	101.4	107.6	107.6	
6120 Overtime Standby						.5	1.0	1.0	1.0	1.0	
6130 Part Time											
6210 Retirement Contribution						4.1	7.0	7.2	7.6	7.6	
6240 FICA						4.0	7.7	7.8	8.3	8.3	
6250 Worker's Compensation						.8	1.8	1.8	1.8	1.8	
6260 Health and Life Insurance						23.0	49.8	45.9	46.0	46.0	
6270 Unemployment Insurance						.1	.3	.3	.3	.3	
Total Personal Services						\$109.2	\$166.8	\$165.5	\$172.6	\$172.6	
CURRENT EXPENSES											
7060 Bad Debts						11.9	15.0	15.0	15.0	15.0	
7190 Elster								29.5	29.5	29.5	
7197 Contract Meter Reading						6.8	7.2	7.3	7.3	7.3	
7901 Interfund - Billing						257.1	312.7	319.0	319.0	319.0	
8040 Uniforms						.2	.0	2.0	2.0	2.0	
8090 Other Operating Expense						.0	.5	.5	.5	.5	
Total Current Expenses						\$275.9	\$335.4	\$373.3	\$373.3	\$373.3	
CAPITAL OUTLAY											
9520 Office Equipment											
Total Capital Outlay						\$0	\$0	\$0	\$0	\$0	

CITY OF GLENWOOD SPRINGS - 2018 BUDGET

FUNCTION	ACTIVITY	DEPARTMENT HEAD		CODE	FUND	
ELECTRIC SYSTEM	OTHER EXPENSES	ROBIN MILLYARD		24.270	UTILITY ENTERPRISE FUND	
SUMMARY		2016 Actual	2017 Budget	2018 Budget		
				Department Request	Manager Recommend	Council Approved
Total Other Expenses		\$11,238.3	\$11,961.7	\$11,929.9	\$11,929.9	\$11,929.9
OTHER EXPENSES						
Current Expenses:						
7020	Bond Interest					
7022	Customer Deposit Interest	.1		.2	.2	.2
7023	Other Interest Expense					
Total Interest		\$.1	\$.0	\$.2	\$.2	\$.2
7502	Nonreciprocal Interfund Activity	408.1	429.5	469.5	469.5	469.5
7510	Interfund Franchise Fee	408.1	429.5	469.5	469.5	469.5
7570	Depreciation	947.0	1,082.8	970.8	970.8	970.8
7580	Amortization					
8050	Purchased Power	9,475.1	10,020.0	10,020.0	10,020.0	10,020.0

CITY OF GLENWOOD SPRINGS - 2018 BUDGET

ELECTRIC SYSTEM EQUIPMENT AND EQUIPMENT NEEDS	2016 Actual	2017 Budget	2018 Budget		5 Year Estimate				
			Requested	Approved	2019 Estimate	2020 Estimate	2021 Estimate	2022 Estimate	2023 Estimate
REVENUES AND EXPENDITURES SUMMARY									
REVENUES (Cash Basis)									
From Operations (Net of Bond Proceeds/Dev. Contrib.) excludes Depreciation Expense	512.7	512.7	523.0	523.0	920.0	705.0	590.0	590.0	590.0
Bond Proceeds	.0	.0	.0	.0	.0	.0	.0	.0	.0
Developer Contributions	200.0	200.0	200.0	200.0	200.0	200.0	200.0	200.0	200.0
Total Revenues	\$712.7	\$712.7	\$723.0	\$723.0	\$1,120.0	\$905.0	\$790.0	\$790.0	\$790.0
EXPENDITURES									
Equipment	415.0	415.0	415.0	415.0	415.0	415.0	415.0	415.0	415.0
Buildings and Improvements	.0	.0	.0	.0	.0	.0	.0	.0	.0
Capital Improvements	1,432.0	1,432.0	1,795.5	1,795.5	705.0	490.0	375.0	375.0	375.0
Total Expenditures	\$1,847.0	\$1,847.0	\$2,210.5	\$2,210.5	\$1,120.0	\$905.0	\$790.0	\$790.0	\$790.0
Excess Revenues Over (Under) Expenditures	(\$1,134.3)	(\$1,134.3)	(\$1,487.5)	(\$1,487.5)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
EQUIPMENT NEEDS									
EQUIPMENT NEEDS									
Office Equipment	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Tools and Work Equipment	12.0	12.0	12.0	12.0	12.0	12.0	12.0	12.0	12.0
Advanced Meter Infrastructure	400.0	400.0	400.0	400.0	400.0	400.0	400.0	400.0	400.0
TOTAL EQUIPMENT NEEDS	\$415.0	\$415.0	\$415.0	\$415.0	\$415.0	\$415.0	\$415.0	\$415.0	\$415.0

CITY OF GLENWOOD SPRINGS - 2018 BUDGET

Summary of Revenues, Expenditures and Improvement Fee Balances (000's)

ELECTRIC SYSTEM EQUIPMENT AND EQUIPMENT NEEDS	2016 Actual	2017 Budget	2018 Budget		2019 Estimate	2020 Estimate	2021 Estimate	2022 Estimate	2023 Estimate
			Department Request	Approved					
SYSTEM IMPROVEMENTS									
SYSTEM IMPROVEMENTS									
Upgrade & Replacement	75.0	75.0	75.0	75.0	75.0	75.0	75.0	75.0	75.0
New Aerial Spun					75.0	75.0			
Mountain Shadows Dr - Rebuild O/H			50.0	50.0					
Mel Ray Rd - Mtn Shadows Dr to Ponderosa Circle									
Red Mtn Dr - 7th to 10th St (Includes Water Plant)			75.0	75.0					
Hospital to 23rd Street	125.0	125.0	125.0	125.0					
19th St-New Spun Aerial Cable & Dead End Towers	150.0	150.0	150.0	150.0					
10th St-New Spun Aerial Cable & dead End Towers									
Downtown Conversion	75.0	75.0	75.0	75.0	75.0	75.0	75.0	75.0	75.0
Sunlight View New UG	100.0	100.0	100.0	100.0	100.0				
Downtown Cable Replacement	30.0	30.0			30.0	30.0			
Recloser upgrade	100.0	100.0	100.0	100.0	100.0				
GAB Ped Bridge to Blake	50.0	50.0	100.0	100.0					
Midland/Rock wall to 156 Rd			50.0	50.0					
GAB Ped Bridge to N.G. Substation			150.0	150.0					
130 Road West End			50.0	50.0					
Advanced Meter Infrastructure	400.0	400.0	400.0	400.0					
GPS/GIS Equipment	10.0	10.0							
Total System Improvements Electric	\$1,115.0	\$1,115.0	\$1,500.0	\$1,500.0	\$455.0	\$255.0	\$150.0	\$150.0	\$150.0
BROADBAND SYSTEM IMPROVEMENTS									
SYSTEM IMPROVEMENTS BROADBAND									
Network Switches			50.0	50.0	5.0	15.0	5.0	5.0	5.0
VoIP Servers and Telephone Equipment				.0					
Network Routers			15.0	15.0					
Servers			10.5	10.5					
Upgrade and Replacement			20.0	20.0	20.0	20.0	20.0	20.0	20.0
CH Data Center UPS					25.0				
Fiber Optic Splicing Trailer w/Tent	30.0	30.0							
VoIP Router	12.0	12.0							
Generator	60.0	60.0							
Security and Camera System Upgrade	15.0	15.0							
Total System Improvements Broadband	\$117.0	\$117.0	\$95.5	\$95.5	\$50.0	\$35.0	\$25.0	\$25.0	\$25.0
TOTAL SYSTEM IMPROVEMENTS									
TOTAL SYSTEM IMPROVEMENTS	\$1,232.0	\$1,232.0	\$1,595.5	\$1,595.5	\$505.0	\$290.0	\$175.0	\$175.0	\$175.0
CUSTOMER PROJECTS									
CUSTOMER PROJECTS									
Other Projects	200.0	200.0	200.0	200.0	200.0	200.0	200.0	200.0	200.0
TOTAL CUSTOMER PROJECTS	\$200.0	\$200.0	\$200.0	\$200.0	\$200.0	\$200.0	\$200.0	\$200.0	\$200.0
TOTAL PROJECTS									
TOTAL PROJECTS	\$1,432.0	\$1,432.0	\$1,795.5	\$1,795.5	\$705.0	\$490.0	\$375.0	\$375.0	\$375.0

CITY OF GLENWOOD SPRINGS - 2018 BUDGET										
FUNCTION		ACTIVITY				DEPARTMENT HEAD		CODE	FUND	
ELECTRIC SYSTEM		COMMUNITY BROADBAND NETWORK				ERIC ARNETTE		24.227	UTILITY ENTERPRISE FUND	
SUMMARY						2016 Actual	2017 Budget	2018 Budget		
								Department Request	Manager Recommend	Council Approved
Personal Services						199.5	405.6	401.7	401.7	401.7
Current Expenses						267.1	347.4	721.0	721.0	721.0
Total						\$466.6	\$753.0	\$1,122.7	\$1,122.7	\$1,122.7
PERSONAL SERVICES										
Personnel Schedule										
Position Title	Employees				Position	Grade				
	2017	18-D	18-M	18-C						
Broadband Service Tech	0.0	1.0	1.0	1.0	TBD	94				
Broadband Systems Tech	1.0	1.0	1.0	1.0	3904	100				
Asst Director Broadband	0.0	1.0	1.0	1.0	3905	103				
IT Director	0.5	0.5	0.5	0.5	1701	108				
Total Personnel						1.5	3.5	3.5	3.5	
6110	Full-Time Salaries					141.6	270.8	260.9	260.9	260.9
6120	Overtime									
	Standby							18.3	18.3	18.3
6130	Part Time					6.9	8.0	8.0	8.0	8.0
6210	Retirement Contribution					9.6	19.0	20.1	20.1	20.1
6240	FICA					10.8	20.7	22.0	22.0	22.0
6250	Worker's Compensation					.4	.6	.6	.6	.6
6260	Health and Life Insurance					29.8	85.8	71.1	71.1	71.1
6270	Unemployment Insurance					.4	.8	.9	.9	.9
Total Personal Services						\$199.5	\$405.6	\$401.7	\$401.7	\$401.7
CURRENT EXPENSES										
7110	Engineering and Consulting					36.6	41.6	27.7	27.7	27.7
7190	Other Professional Services					3.1	1.8	1.8	1.8	1.8
7210	Postage, Printing and Reproduction					.0	.2	.2	.2	.2
7220	Telephone					3.1	5.6	5.6	5.6	5.6
7225	Interconnection Fees					106.2	115.1	139.1	139.1	139.1
7280	Advertising and Publications					4.0	11.5	12.4	12.4	12.4
7310	Electricity					.0			.0	.0
7410	Travel and Subsistence					1.5	2.5	3.5	3.5	3.5
7430	Training and Conferences					2.2	11.5	11.5	11.5	11.5
7520	Maintenance- Building					.8	1.5	1.5	1.5	1.5
7540	Maintenance, and Repair - Vehicle					1.3	1.5	1.5	1.5	1.5
7550	Maintenance and Repair - Equipment					.0	21.0	22.0	22.0	22.0
7760	Canopy Equipment					.2	.0	.0	.0	.0
7780	Fiber & Fiber Equipment					47.9	84.0	84.0	84.0	84.0
7810	Subscriptions and Memberships					.0	.0	.0	.0	.0
7900	Interfund Cost of Service					11.6	11.6	15.0	15.0	15.0
8060	Office Supplies and Expenses					.0	.3	.3	.3	.3
8080	Gas, Oil & Lube					.9	2.1	2.1	2.1	2.1
8090	Other Operating Expense					5.0	.5	.5	.5	.5
8120	Small Tools & Equipment					5.3	5.0	6.0	6.0	6.0
8160	Maintenance Contracts					37.4	38.0	39.9	39.9	39.9
	City Hall A/C							15.0	15.0	15.0
	Firewall Replacement							11.5	11.5	11.5
	Broadband Strategic Plan							320.0	320.0	320.0
Total Current Expenses						\$267.1	\$355.3	\$721.0	\$721.0	\$721.0

CITY OF GLENWOOD SPRINGS - 2018 BUDGET					
Summary of Revenues, Expenditures and Retained Earnings Balance (000's)					
AIRPORT ENTERPRISE FUND	2016 Actual	2017 Budget	2018 Budget		
			Department Request	Manager Recommend	Council Approved
REVENUES					
OPERATING REVENUE					
State Fuel Tax Refund	.6	.5	.5	.5	.5
Grants	.0	.0	.0	.0	.0
Annual User Fees	1.9	3.0	3.0	3.0	3.0
Long Term Tie Downs	8.7	7.2	7.2	7.2	7.2
Transient Tie Down Fees	.7	.8	.8	.8	.8
Fuel Sales	108.5	102.0	102.0	102.0	102.0
Interest Income	.1	.1	.1	.1	.1
Other Income					
Airport Lease (CAP)					
Building Leases	12.1	13.0	13.0	13.0	13.0
Land Leases	15.6	15.0	15.0	15.0	15.0
Total Revenues	\$148.2	\$141.6	\$141.6	\$141.6	\$141.6
EXPENSES					
OPERATING EXPENSES					
Administration	98.1	13.6	17.7	17.7	17.7
Operations	24.4	122.7	140.4	140.4	140.4
Depreciation	16.1	20.0	17.5	17.5	17.5
Capital Outlay					
Total Expenses	\$138.7	\$156.3	\$175.6	\$175.6	\$175.6
OPERATING INCOME (LOSS)					
Operating Income (Loss)	\$9.5	(\$14.7)	(\$34.0)	(\$34.0)	(\$34.0)
RETAINED EARNINGS					
Other Additions (Deductions)					
Capital Contributions	.0	.0	.0	.0	.0
Transfer Out - to Fleet Service Fund	.0	.0	.0	.0	.0
Increase (Decrease) in Retained Earnings	\$9.5	(\$14.7)	(\$34.0)	(\$34.0)	(\$34.0)
Retained Earnings (Deficit) - Beginning	\$436.9	\$446.4	\$431.7	\$431.7	\$431.7
Retained Earnings (Deficit) - Ending	\$446.4	\$431.7	\$397.7	\$397.7	\$397.7
Less: 25% Contingency Reserve	.0	(39.1)	(43.9)	(43.9)	(43.9)
Retained Earnings (Deficit) - Ending	\$446.4	\$392.6	\$353.7	\$353.7	\$353.7

CITY OF GLENWOOD SPRINGS - 2018 BUDGET										
FUNCTION		ACTIVITY				DEPARTMENT HEAD		CODE	FUND	
AIRPORT		ADMINISTRATION				TERRI PARTCH		27	AIRPORT ENTERPRISE FUND	
SUMMARY						2016 Actual	2017 Budget	2018 Budget		
								Department Request	Manager Recommend	Council Approved
Personal Services						18.3	13.5	17.7	17.7	17.7
Current Expenses						120.4	142.7	140.4	140.4	140.4
Capital Outlay						.0	.0	.0	.0	.0
Total						\$138.7	\$156.2	\$158.1	\$158.1	\$158.1
PERSONAL SERVICES										
Personnel Schedule										
Employees										
Position Title	2017				18-D	18-M	18-C	Position	Grade	
	2017	18-D	18-M	18-C						
Airport Manager (PT)	0.15	0.15	0.15	0.15			400	55		
Asst. Dir. PW Ops	0.00	0.00	0.00	0.00			3104	71		
Total Personnel	0.15	0.15	0.15	0.15						
6110 Full-Time Salaries						2.6				
6120 Overtime										
6130 Part-Time						13.4	12.5	16.4	16.4	16.4
6210 Retirement Contribution						.2				
6240 FICA						1.2	1.0	1.3	1.3	1.3
6250 Worker's Compensation						.0				
6260 Health and Life Insurance						.7				
6270 Unemployment Insurance						.0				
Total Personal Services						\$18.3	\$13.5	\$17.7	\$17.7	\$17.7
CURRENT EXPENSES										
7190 Other Professional Services						.1	1.0	1.0	1.0	1.0
7220 Telephone						1.4	1.6	2.2	2.2	2.2
7280 Advertising & Publication						.0	.6	.6	.6	.6
7310 Electricity						1.3	1.4	1.3	1.3	1.3
7320 Gas										
7330 Water										
7350 Trash						.9	1.0	1.1	1.1	1.1
7410 Travel and Subsistence										
7420 Business Conferences										
7540 Maintenance - Machinery & Equipment						3.3	5.0	5.0	5.0	5.0
7570 Depreciation						16.1	20.0	17.5	17.5	17.5
7620 Liability Insurance						3.5	4.5	4.5	4.5	4.5
7740 Rent/Lease Expense						4.4	6.3	5.0	5.0	5.0
7900 Interfund Cost of Service						6.0	2.4	2.4	2.4	2.4
8060 Office Supplies						.1	.3	.4	.4	.4
8070 Fees and Charges						2.2	1.8	2.0	2.0	2.0
8071 Contract Services						.0	10.0	8.0	8.0	8.0
8080 Aviation Fuel						79.2	85.0	87.5	87.5	87.5
8090 Other Operating Expense						1.9	1.8	2.0	2.0	2.0
8100 Master Plan										
8110 Storm Water Management										
9400 Grant Costs										
Total Current Expenses						\$120.4	\$142.7	\$140.4	\$140.4	\$140.4
CAPITAL OUTLAY										
9530 Fuel depot renovation - Grant										
Runway - Resurface - Grant										
Super UNICOM replacement grant										
Total Capital Outlay						\$0	\$0	\$0	\$0	\$0

CITY OF GLENWOOD SPRINGS - 2018 BUDGET

Summary of Revenues, Expenditures and Retained Earnings Balance (000's)

LANDFILL ENTERPRISE FUND	2016 Actual	2017 Budget	2018 Budget		
			Department Request	Manager Recommend	Council Approved
REVENUES					
OPERATING REVENUE					
Concrete	89.7	100.0	102.0	102.0	102.0
Recyclebles	2.2	1.5	1.5	1.5	1.5
Animals	1.0	1.3	1.3	1.3	1.3
Non-friable Asbestos	.4	.9	.9	.9	.9
Appliances	9.7	8.0	8.2	8.2	8.2
Brush & Wood	42.0	42.0	42.8	42.8	42.8
City of Glenwood Springs	30.4	45.2	46.1	46.1	46.1
Construction Waste Mixed	516.5	525.0	535.5	535.5	535.5
Contaminated Soil	11.9	20.0	20.4	20.4	20.4
Municipal Waste	917.2	1,200.0	1,224.0	1,224.0	1,224.0
Residential Waste	79.6	65.7	67.0	67.0	67.0
Sludge	19.8	25.0	25.5	25.5	25.5
Car Wash Sludge	56.4	63.0	64.3	64.3	64.3
Septic Sludge	431.5	325.0	331.5	331.5	331.5
Tires Cut and Uncut	16.6	14.7	15.0	15.0	15.0
Compost Fee	54.9	54.0	55.1	55.1	55.1
Scrap Metal/Recycle fee	.1	1.0	1.0	1.0	1.0
Clean Out Fee	.3	.0	.0	.0	.0
Electronics	46.6	44.2	45.1	45.1	45.1
Interest	58.3	52.6	53.6	53.6	53.6
Sale of Assets	.0	.0	.0	.0	.0
Other Income	5.3	6.6	6.7	6.7	6.7
Bad Debt Recovery	.0	.0	.0	.0	.0
Finance Charge	2.5	20.0	58.3	58.3	58.3
Vender Fee	1.4	1.2	1.2	1.2	1.2
Total Operating Revenues	\$2,394.2	\$2,616.8	\$2,707.1	\$2,707.1	\$2,707.1
EXPENDITURES					
OPERATING EXPENSES					
Administration	3,500.6	3,503.2	3,438.4	3,439.0	3,439.0
Interest					
Depreciation	40.4	45.0	45.0	45.0	45.0
Landfill Closure Costs	54.7	69.0	69.0	69.0	69.0
Total Expenses	\$3,595.8	\$3,617.2	\$3,552.4	\$3,553.0	\$3,553.0
OPERATING INCOME (LOSS)					
Operating Income (Loss)	(1,201.6)	(1,000.4)	(845.3)	(845.9)	(845.9)
TRANSFERS					
Other Additions (Deductions)					
Transfers In					
DDA			79.7	79.7	79.7
Transfers Out					
Fleet Service Fund	(5.9)	(5.9)			
Increase (Decrease) in Retained Earnings	(\$1,207.5)	(\$1,006.3)	(\$765.5)	(\$766.1)	(\$766.1)
RETAINED EARNINGS					
Retained Earnings (Deficit) - Beginning	\$5,304.9	\$4,097.4	\$3,091.1	\$3,091.1	\$3,091.1
Retained Earnings (Deficit) - Ending	\$4,097.4	\$3,091.1	\$2,325.5	\$2,324.9	\$2,324.9
Less 25% Contingency Reserve	(898.9)	(904.3)	(888.1)	(888.2)	(888.2)
Retained Earnings (Deficit) - Ending	\$3,198.5	\$2,186.8	\$1,437.4	\$1,436.7	\$1,436.7

CITY OF GLENWOOD SPRINGS - 2018 BUDGET

FUNCTION	ACTIVITY	DEPARTMENT HEAD	CODE	FUND		
LANDFILL	ADMINISTRATION	ROBIN MILLYARD	29.610	LANDFILL ENTERPRISE FUND		
SUMMARY		2016 Actuals	2017 Budget	2018 Budget		
				Department Request	Manager Recommend	Council Approved
Personal Services		274.6	284.6	292.5	293.0	293.0
Current Expenses		3,226.1	3,218.6	3,145.9	3,145.9	3,145.9
Interest Expense		.0	.0	.0	.0	.0
Depreciation		40.4	45.0	45.0	45.0	45.0
Compliance and Closure Costs		54.7	69.0	69.0	69.0	69.0
Total		\$3,595.8	\$3,617.2	\$3,552.4	\$3,553.0	\$3,553.0
PERSONAL SERVICES						
Personnel Schedule						
Position Title	Employees					
	2017	18-D	18-M	18-C	Position	Grade
Landfill Superintendent	1	1	1	1	3701	96
Equip Op I - Landfill	1	1	1	1	3802	76
Acct. Tech/Cashier - Landfill	1	1	1	1	3704	74
Equip. Op II/Mech-Landfill	0	0	0	0	3801	79
Recycling Tech	0.56	1	1	1	600	72
Total Personnel	3.56	4.0	4.0	4.0		
6110 Full-Time Salaries		174.8	195.5	203.6	204.1	204.1
6120 Overtime		7.3	5.0			
6130 Part Time		20.6				
6210 Retirement Contribution		12.0	14.0	14.3	14.3	14.3
6240 FICA		17.5	15.3	15.6	15.6	15.6
6250 Worker's Compensation		7.4	9.7	9.7	9.7	9.7
6260 Health and Life Insurance		34.2	44.4	48.7	48.7	48.7
6270 Unemployment Insurance		.6	.6	.6	.6	.6
Total Personal Services		\$274.6	\$284.6	\$292.5	\$293.0	\$293.0
CURRENT EXPENSES						
7060 Bad Debts		9.7	5.0	5.0	5.0	5.0
7110 Engineering Services		167.0	160.0	150.0	150.0	150.0
7130 Professional Services/Operations Contract		1,985.0	1,985.0	1,985.0	1,985.0	1,985.0
7155 Septic and Car Wash Water		344.8	450.0	410.0	410.0	410.0
7190 Other Professional Services		45.5	60.0	60.0	60.0	60.0
7200 Colorado Disposal Fees						
7210 Recycle/Compost		2.2	20.0	15.0	15.0	15.0
7220 Telephone		1.7	2.0	2.0	2.0	2.0
7280 Advertising and Publications		2.6	2.0	2.0	2.0	2.0
7310 Electricity		4.3	4.0	4.6	4.6	4.6
7320 Gas		.0	.1	.2	.2	.2
7410 Travel and Subsistence		2.5	1.7	1.7	1.7	1.7
7430 Training		.6	1.2	1.2	1.2	1.2
7540 Maintenance and Repair - Machinery and Equipment		15.6	12.0	10.0	10.0	10.0
7572 Loss on Asset Disposal						
7610 Liability Insurance		49.8	52.4	55.0	55.0	55.0
7620 Property Insurance		.3	.3	.3	.3	.3
7740 Equipment Rental		1.1	4.0	3.0	3.0	3.0
7810 Subscriptions and Memberships		.4	.6	.6	.6	.6
7830 Tire Disposal		9.1	20.0	18.0	18.0	18.0
7850 Concrete Crushing & Recycling		28.7	40.0	25.0	25.0	25.0
7870 Weed Control		.8	1.0	1.0	1.0	1.0
7900 Interfund Cost of Service		167.5	130.6	133.2	133.2	133.2
7901 Interfund Billing and Accounting		4.1	4.3	4.4	4.4	4.4
7903 Interfund - Force Construction		.6	.9	.9	.9	.9
8040 Uniforms		1.4	1.5	1.8	1.8	1.8
8060 Office Supplies		3.1	2.0	2.0	2.0	2.0
8080 Gas, Oil, Lubricants		2.0	6.0	5.0	5.0	5.0
8090 Other Operating Expense		9.3	10.0	15.0	15.0	15.0
8092 Recycle Program/VRM Membership		.0	20.0	20.0	20.0	20.0
8140 Landfill Expansion		.0	.0	.0	.0	.0
8150 Road Maintenance Materials		.8	5.0	4.0	4.0	4.0
8170 Hazardous Household Waste		20.9	30.0	30.0	30.0	30.0
8180 Recycle Center Operations		103.8	187.0	180.0	180.0	180.0
8190 Trash Disposal Cell phone		240.5				
Total Current Expenses		\$3,226.1	\$3,218.6	\$3,145.9	\$3,145.9	\$3,145.9

CITY OF GLENWOOD SPRINGS - 2018 BUDGET						
FUNCTION	ACTIVITY	DEPARTMENT HEAD		CODE	FUND	
LANDFILL	OTHER DEDUCTIONS	ROBIN MILLYARD		29.610	LANDFILL ENTERPRISE FUND	
SUMMARY		2016 Actual	2017 Budget	2018 Budget		
				Department Request	Manager Recommend	Council Approved
OTHER DEDUCTIONS						
7520	Interest					
	Total Interest	\$0	\$0	\$0	\$0	\$0
7570	Depreciation	40.4	45.0	48.5	48.5	48.5
	Total Depreciation	\$40.4	\$45.0	\$48.5	\$48.5	\$48.5
7580	Amortization - Financing Costs					
	Total Amortization	\$0	\$0	\$0	\$0	\$0
7590	Landfill Closure Costs	30.9	39.0	39.0	39.0	39.0
7592	Landfill Post closure Costs	23.8	30.0	30.0	30.0	30.0
	Total Compliance and Closure Costs	\$54.7	\$69.0	\$69.0	\$69.0	\$69.0

- 7110 CD permits, compost lagoon, quarterly groundwater reports.
- 7130 Operations contract with Heartland.
- 7155 Cost of Heartland for compost operations and maintaining septage ponds.
- 7190 Process and analyze groundwater samples.
- 7210 Cost of Heartland to blend compost and soil for resale.
- 7220 Landline.
- 7280 Newspaper legal ads to sell compost and blended soils.
- 7310 Service.
- 7320 Tank fee.
- 7410 CDPHE meetings and seminars for certification maintenance.
- 7430 Maintain operator's certification.
- 7540 Truck, hoe and utility vehicle.
- 7810 Annual fees to certifying agency SWANA.
- 8090 Potable water for office, toilet, plumbing, satellite internet service.
- 8092 Regional organization for recycling.
- 8170 Annual drop off day service

CITY OF GLENWOOD SPRINGS - 2018 BUDGET

Summary of Revenues, Expenditures and Equipment (000's)

LANDFILL	2017 Budget	Request	Approved	Five-Year Projection				
		2018		2019 Estimate	2020 Estimate	2021 Estimate	2022 Estimate	2023 Estimate
REVENUES AND CAPITAL EXPENDITURES SUMMARY								
REVENUES								
From Operations	2,616.8	2,616.8	2,616.8	2,643.0	2,669.4	2,696.1	2,723.1	2,750.3
Total Revenues	\$2,616.8	\$2,616.8	\$2,616.8	\$2,643.0	\$2,669.4	\$2,696.1	\$2,723.1	\$2,750.3
CAPITAL EXPENSES								
Equipment	.0	.0	.0	.0	.0	.0	.0	.0
Buildings and Improvements	536.0	1,164.0	1,164.0	769.0	400.0	400.0	400.0	400.0
Total Expenses	\$536.0	\$1,164.0	\$1,164.0	\$769.0	\$400.0	\$400.0	\$400.0	\$400.0
EXCESS REVENUES OVER (UNDER) EXPENSES								
Excess Revenues Over (Under) Expenses	\$2,080.8	\$1,452.8	\$1,452.8	\$1,874.0	\$2,269.4	\$2,296.1	\$2,323.1	\$2,350.3
EQUIPMENT NEEDS								
EQUIPMENT NEEDS								
Total Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
BUILDINGS AND IMPROVEMENTS								
BUILDINGS AND IMPROVEMENTS								
Paved Road								
Concrete Compost Lagoon	146.0	146.0	146.0					
Recycle Center Relocation								
Electric Stormwater Pump					400.0	400.0	400.0	400.0
Cell Expansion								
Replace Septic Pond liners	390.0	390.0	390.0	390.0				
Phase 4C Cell Construction		628.0	628.0					
Compost Facility Construction				282.0				
Phase 5 Berm for Slope Correction				97.0				
Total Buildings and Improvements	\$536.0	\$1,164.0	\$1,164.0	\$769.0	\$400.0	\$400.0	\$400.0	\$400.0