



BUDGET 2013



October 22, 2012

TO: Town Council members
Senior Staff

FROM: David Torgler, Town Manager

RE: 2013 – 2015 Budget and Financial Plan overview

I am pleased to present to you an overview of the 2013-15 Budget and Financial Plan for review. This multi-year document presents for your consideration a budget and financial plan for the Town's needs that is sustainable for a reasonable financial planning period. The budget to be adopted for 2013 is balanced as are the financial planning years of 2014 and 2015. There are no proposed increases to taxes or fees during the next three years. Critical personnel and infrastructure needs are addressed in the financial plan. The General Fund will continue to subsidize the Enterprise Fund, but within TABOR restrictions to maintain the Enterprise Fund status. The plan does include borrowing for certain capital projects which will require final approval by the Town Council at the appropriate time. This 2013-15 Budget and Financial Plan draft is presented after considerable staff input and seeks to meet known challenges facing the Town and address issues raised at the Fall retreat. The Plan addresses:

1. Keeping taxes and fees at a responsible amount.
 - o Maintain a responsible fund balance.
 - o Meet loan commitments and debt covenants
 - o Provide financial planning for Town services
2. Maintaining and improving infrastructure and aging equipment.
 - o Streets
 - o Utilities
 - o Equipment
3. Maintaining a motivated and dedicated workforce.
 - o Providing
 - o competitive compensation
 - o employees with reliable equipment to use
 - o reliable buildings and facilities
 - o Adequate staffing
 - o Number of employees
 - o Provide training and education
 - o Encourage employees to obtain professional certifications and licenses
 - o Avoid employee burnout
4. Providing code enforcement and animal call responses
5. Providing services that help the community maintain its quality of life.

When preparing the 2013 budget recommendations for consideration by the Town Council I met with many of the Town's staff to review with them our services, financial constraints, Council objectives and to seek their input regarding personnel issues, capital needs and equipment replacement. In this way nearly the entire Town staff has contributed to this budget and financial plan, and helped to establish our needs. As you are aware the Town has deferred maintenance and equipment replacement during the current economic downturn and the staff input has helped identify what should no longer be put aside since these deferrals can only be delayed for so long or they will become more expensive to replace or affect services or both.

The new three-year budget format includes information for the Councilmembers to use in setting the budget that has not previously been included in Town budgets. This additional information includes:

- o Showing beginning and ending fund balances for all of the Town's active funds.
- o Showing the recommended 25% fund balance in the General and Enterprise funds as a gauge for savings and expenses.
- o Allocating \$169,589.91 in cash held in Town accounts that was not previously allocated to a fund, only shown in the annual audit as "Allocations Balance".
- o Multi-year revenue forecasts based primarily on state and national forecasts and trend analysis.
- o Account descriptions that are intended to help the reader know what the account is to be used for.

Staff members discussed departmental needs and then the senior staff met and discussed what would improve Town services and strengthen the organization most. Below are these recommendations and a financial plan for their inclusion in the Town's future budgets.

| General Fund | | | |
|--|--------------------|--------------------|--------------------|
| | <u>2013</u> | <u>2014</u> | <u>2015</u> |
| 5% general increase in wages* | 42,200 | | |
| 2% general increase in wages* | | 17,725 | 18,080 |
| Clarity financial software upgrade | 30,000 | | |
| Computer hardware and software | 6,000 | | |
| Town Hall – paint and re-carpet | 14,000 | | |
| Part-time Code Enforcement and Animal Control Officer | 26,630 | | |
| Replace P.T. Code Enforcement and Animal Control Officer with FT Officer 1 | | 80,000 | 80,000 |
| Replace 1981 Cat 140G Motor-grader | 300,000 | | |
| Street Maintenance (chip seal and fog) – add | 100,000 | 100,000 | 100,000 |
| Street Reconstruction – engineering | 100,000 | | |
| 2014-15 Street reconstruction of Vista Verde, Washington Street grind and resurface Walnut Street to Poplar Street, and Lincoln Street grind and resurface Walnut Street to Poplar Street. | | | |

| | | | |
|--|---------|-----------|---------|
| Street Reconstruction – debt service | | | 72,720 |
| 20-year, \$1million loan | | | |
| Replace 2003 backhoe (Streets) | 50,000 | | |
| Replace 1994 F350 pick-up (Streets) | 35,000 | | |
| Replace 1999 Ford Ranger (Parks) | 20,000 | | |
| Replace 1989 compressor (Streets) | | | 20,000 |
| Cold storage addition at Street Department | | | 20,000 |
| Projected year-end fund balance: | 611,276 | 1,468,472 | 249,557 |
| 25% fund balance – recommended | 585,654 | 488,222 | 475,911 |

Enterprise Fund

Water

| | | | |
|--|--------|--------|---------|
| 5% general increase in wages* | 16,100 | | |
| 2% general increase in wages* | | 6,762 | 6,897 |
| Add fencing at Water Treatment Plant | 9,000 | | |
| Water Treatment Plant upgrades | 15,000 | 76,000 | 88,000 |
| Install 8" watermain loop from North 2 nd Street To North 3 rd Street | 6,000 | 60,000 | |
| Golden Meadows Pump Station upgrades | 5,000 | 6,500 | 65,000 |
| Upgrade key pump system to card reader | | 40,000 | |
| Replace watermain – Hospital Hill to Jackson Avenue (engineering) | | | 18,000 |
| Repair and paint inside of HH water tank | | 15,000 | 150,000 |
| Water Treatment Plant CIP | 25,000 | | |
| Replace 2004 Chevy Silverado pick-up | | 25,000 | |

Wastewater

| | | | |
|---|---------|--------|--------|
| Replace Hospital Hill sewer main | 100,000 | | |
| WWTP lagoon maintenance | 30,000 | 30,000 | 30,000 |
| Install ventilation at WWTP blower building | 5,000 | | |
| Replace 1984 mower (50% of cost) | 15,000 | | |
| Replace Washington Street lift station | 10,000 | 91,000 | |
| Replace 1997 GMC Sonoma pick-up | 22,000 | | |
| Replace Sanitary Sewer lines | | 9,000 | 60,000 |

Enterprise Fund (Water and Wastewater)

| | | | |
|----------------------------------|---------|---------|---------|
| Projected year-end fund balance: | 250,091 | 228,590 | 160,239 |
| 25% fund balance – recommended | 247,786 | 225,525 | 224,131 |

Note: Actual wage increases will not be an across-the-board wage increase. I propose a general wage increase for Town employees of three percent in 2013 with additional increases from the

remaining budgeted amount to adjust employee wages based on their performance and where their wages are in comparison to their peers in other communities. The Town's most valuable asset is its employees and the limited funds we have available should help to compensate the Town's employees according to the marketplace, the employee's performance and the Town's ability to pay. Pay increases in 2014 and 2015 are proposed at 2% based on the same factors.

Conservation Trust Fund

| | | | |
|---|--------|--------|--------|
| Replace 1984 mower (Street – 50% of cost) | 15,000 | | |
| Replace 797 Mower (Parks) | 7,000 | | |
| Replace donated ballfield groomer | 5,000 | | |
| Replace 4720 John Deere Tractor (Parks) | | | 25,000 |
| | | | |
| Projected year-end fund balance: | 76,634 | 93,999 | 86,564 |

CTF Funds are restricted to certain State mandated expenses.

Budget bullet points:

- The budget and financial plan is conservative, meaning revenues and expenses are based on state and national forecasts and local budget trends.
- There are no projected increases in property taxes, utility base rates or utility usage rates.
- Revenue increases associated with economic development are limited to one new home being built annually.
- Severance tax and mineral lease revenues being volatile revenues are based on state forecasts and short-term trend analysis.
- Recreation program revenues and carryover fund balances are shown in the General Fund.
- The Harvest-to-Harvest trail is included in the 2013 General Fund and Conservation Trust Fund budgets. Town contributions for this project are entirely budgeted in the CTF.
- The reconstruction and resurfacing of certain Town streets is proposed in the General Fund. It is estimated the cost will be approximately \$1.1 million for engineering and construction. Due to the State's economic condition grants are unlikely for these projects. The recommended way to pay for these projects is to take advantage of the current low interest rates, estimated to be 4%, and borrow \$1.0 million for the projects and pay the loan off over a twenty-year period. This payoff period approximates the useful life of a reconstructed street. Town electors will need to approve a loan.
- Replacement of worn out equipment and vehicles as noted above.
- Money for employee training is included and increased where appropriate, such as training for the Town Clerk and Deputy Clerk.
- In this financial plan mineral lease revenues will be transferred annually from the General Fund to the Enterprise Fund, or directly deposited into the utility revenue, to help boost revenues in the Enterprise Fund.

- The General Fund will contribute \$110,000 annually to the Enterprise Fund which will avoid transferring amounts in excess of the ten percent limit imposed by TABOR.
- The General Fund's projected year-end balance is healthy in 2013 and 2014, but shows signs of stress in 2015 when the projected fund balance at year-end will be less than the amount necessary to meet a 25% fund balance by a projected 48%.
- The General Fund's projected year-end fund balance meets TABOR requirements 2013-15.
- The Enterprise Fund's projected year-end fund balance nearly meets the 25% fund balance for maintenance and operations (M&O), less capital improvements, in 2013 and 2014 but the fund balance shows signs of stress in 2015 when the projected fund balance at year-end will be approximately 28% less than the recommended 25% fund balance. The M&O does include some equipment replacements.
- The Enterprise Fund will meet all loan requirements by maintaining agreed to debt obligation funds all three years of this financial plan.
- The Conservation Trust Fund will be used for certain capital equipment replacement and the Harvest-to-Harvest trail project.
- The Conservation Trust Fund will have a healthy fund balance for future projects, such as sidewalk replacement where it can be leveraged for grant opportunities.

TOWN OF HAYDEN
Councils, Boards, Commissions and Employees
January 2013

Town Council

Mayor James Haskins
Mayor Pro Tem Lorraine Johnson
Councilmember Richard "Festus" Hagins
Councilmember Bill Hayden
Councilmember Dallas Robinson
Councilmember Jim Folley

Board of Adjustment

Steve Dunn
Tim Frentress
Dal Leck
James Lewis

Economic Development Commission

Wendy Lind - Chairman
Tammie Delaney
Jack Giessinger
Martha Cannon, Alternate

Parks and Recreation Board

Craig Preston - Chairman
Tim Redmond, Council Representative
Kasey Gabel
Roger Muhme
Frank Case
Steve Johnson

Planning Commission

Chuck VeDepo – Chairman
Tim Frentress
Donna Hellyer
Amy Williams
Angie Robinson

Department Heads

| | |
|------------------------|----------------|
| Town Manager | David Torgler |
| Finance Director | Lisa Donaldson |
| Town Clerk | Melisa Owens |
| Public Works Director | Sam Barnes |
| Chief of Police | Gordon Booco |
| Recreation Coordinator | Jill Delay |

Other Employees

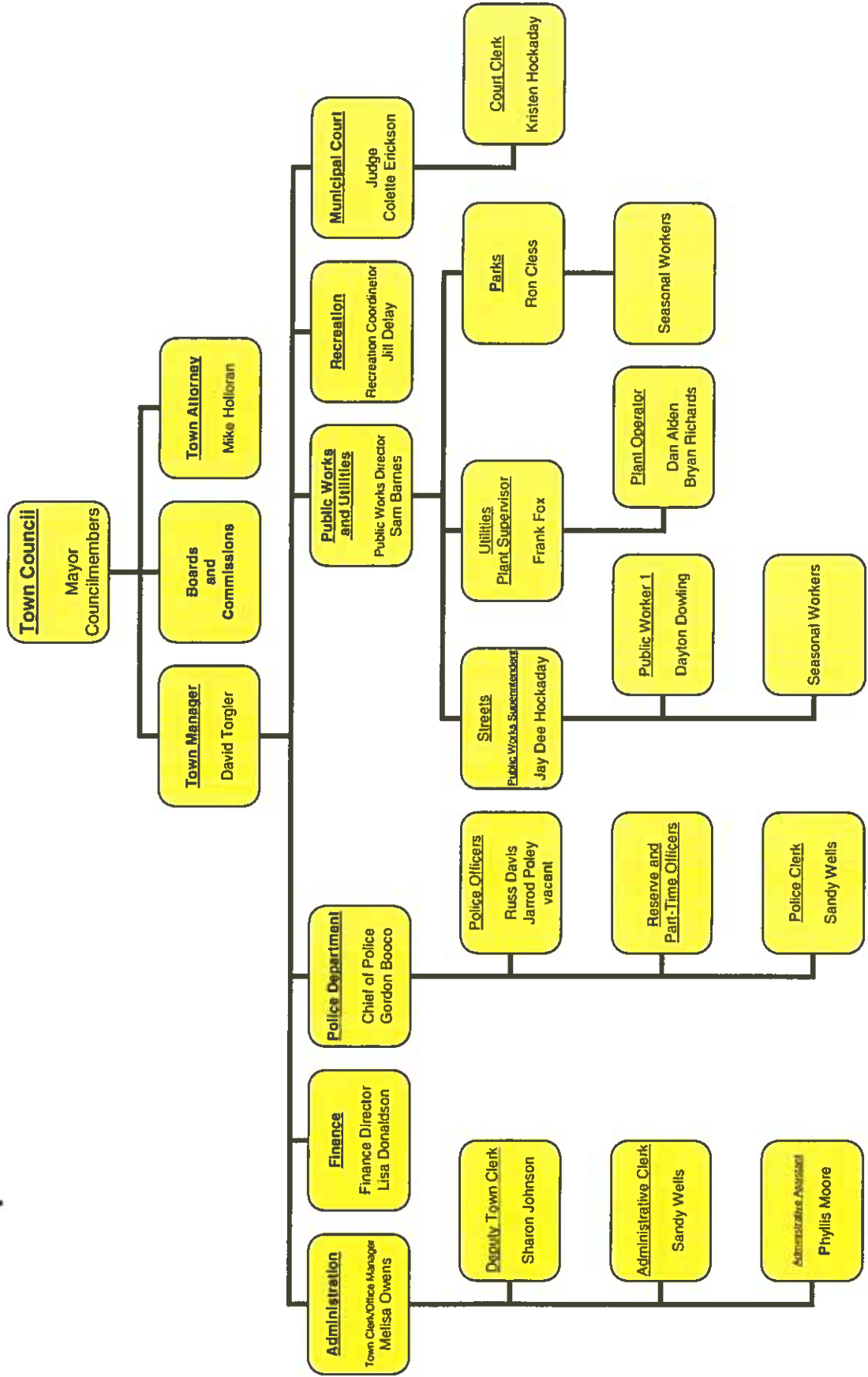
| | |
|--------------------------|------------------|
| Court Clerk | Kristen Hockaday |
| Deputy Clerk | Sharon Johnson |
| Administrative Assistant | Phyllis Moore |
| Police Clerk | Sandy Wells |
| Public Safety | Russ Davis |
| | Jarrold Poley |
| Public Works | Jay Dee Hockaday |
| | Dayton Dowling |
| Plant Operators | Brian Richards |
| | Daniel Alden |
| Systems Manager | Frank Fox |

Appointed Officials

| | |
|---------------|------------------|
| Judge | Colette Erickson |
| Town Attorney | Mike Holloran |



2013 Organizational Chart



RESOLUTION 2012 - 22

A RESOLUTION SETTING THE TIME AND PLACE OF A PUBLIC HEARING ON THE PROPOSED BUDGET AND CAPITAL PROGRAM FOR THE TOWN OF HAYDEN, COLORADO FOR THE 2013 BUDGET YEAR

RECITALS

1. Pursuant to the Town of Hayden Home Rule Charter, Sections 8-4 and 8-5 the Town Manager has prepared and submitted to the Town Council a proposed budget, capital plan and accompanying message providing a budget and financial plan for all Town funds and activities for the years 2013-2015.
2. The Town Council has met with the Hayden Town Manager and senior staff to review the proposed budget and financial plan.
3. Pursuant to the Town of Hayden Home Rule Charter, Section 8-6. Budget Hearing, a public hearing on the proposed budget and capital program shall be held by the Town Council after receipt of the proposed budget. Notice of the time and place of such hearing shall be published at least one (1) time at least ten (10) days prior to the hearing and shall state that copies of the proposed budget and the proposed capital projects programs are available for public inspection in the office of the Town Clerk.
4. Pursuant to the Town of Hayden Home Rule Charter, Section 8-7. Town Council Action on Budget, the Town Council shall adopt the budget by resolution on or before the date provided by law for certification of the ad valorem property tax levy. Per Section 29-1-108(2) and (3), C.R.S. the deadline for certification of a mill levy to the County Commissioners is December 15th annually.

NOW, THEREFORE BE IT RESOLVED BY THE HAYDEN TOWN COUNCIL AS FOLLOWS:

Section 1. A public hearing on the proposed 2013 budget and capital program shall be held by the Town Council on December 6, 2012 at the Hayden Town Hall, 178 West Jefferson Avenue, Hayden, Colorado.

Section 2. The Town Clerk shall cause to be published a notice of said public hearing stating the time and place of such hearing at least one (1) time at least ten (10) days prior to the hearing and shall state that copies of the proposed budget and the proposed capital projects programs are available for public inspection in the office of Town Clerk.

Section 3. If any section, subsection, sentence, clause or phrase of this Resolution is for any reason held to be invalid, such decision shall not affect the validity of the remaining portions of this Resolution.

Section 4. This Resolution shall be in full force and effect upon its adoption.

PASSED, APPROVED, AND RESOLVED THIS 15th DAY OF NOVEMBER, 2012.



James M. Haskins, Mayor

ATTEST:



Melisa Owens, Town Clerk

RESOLUTION 2012 - 23

**A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR
2012 TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE TOWN
OF HAYDEN, COLORADO FOR THE 2013 BUDGET YEAR**

RECITALS

1. The Town Council of the Town of Hayden has adopted the annual budget in accordance with the Town of Hayden Home Rule Charter on December 6, 2012.
2. The amount of money necessary to balance the budget for general operating purposes is \$518,980.
3. The 2012 valuation for assessment for the Town of Hayden as estimated by the Routt County Assessor is \$23,293,732.

**NOW, THEREFORE BE IT RESOLVED BY THE HAYDEN TOWN COUNCIL
AS FOLLOWS:**

Section 1. That for the purpose of meeting all general operating expenses of the Town of Hayden, Colorado during the 2013 budget year, there is hereby levied a tax of 25.067 mills upon each dollar of the total valuation for assessment of all taxable property within the Town for the year 2012. A temporary credit of 2.787 mills shall be issued upon each dollar of the total valuation for assessment of all taxable property within the Town for the year 2012. Total mill levy after credit will be 22.280 mills.


Section 2. The Finance Director is hereby authorized and directed to immediately certify to the County Commissioners of Routt County, Colorado, the mill levies for the Town of Hayden, Colorado as herein above determined and set.

Section 3. If any section, subsection, sentence, clause or phrase of this Resolution is for any reason held to be invalid, such decision shall not affect the validity of the remaining portions of this Resolution.

PASSED, APPROVED, AND RESOLVED THIS 6th DAY OF DECEMBER, 2012.


James M. Haskins, Mayor

ATTEST:


Melisa Owens, Town Clerk



December 7, 2012

Routt County Commissioners
C/O Accounting Department – Mill Levy Certification
P.O. Box 773598
Steamboat Springs, CO 80477

RE: CERTIFICATION OF TAX LEVIES

Dear Commissioners:

For the year 2012, the Board of Trustees of the Town of Hayden, hereby certified a total levy of 25.067 mills, with a temporary credit of 2.787 mills to be extended by you upon the total valuation of \$23,293,732 to produce \$518,980 in revenue.

The levies and revenues are for the following purposes:

| | Levy | Revenue |
|----------------------------|--------------|-------------|
| General Operating Expenses | 25.067 Mills | \$583,900 |
| Less Temporary Credit | 2.787 Mills | (\$ 64,920) |
| TOTAL | 22.280 Mills | \$518,980 |

Lisa G. Donaldson
Finance Director
Town of Hayden

AMENDED CERTIFICATION OF VALUES

Name of Jurisdiction: TOWN OF HAYDEN - GENERAL

New District

USE FOR STATUTORY PROPERTY TAX REVENUE LIMIT CALCULATIONS (5 5% LIMIT) ONLY

In accordance with 39-5-121(2)(a) and 39-5-128(1), C.R.S. The total Assessed Valuations for taxable year 2012
 In **Routt County Assessor County** On **11/30/2012** Are

| | |
|---|--------------|
| Previous Year's Net Total Assessed Valuation: | \$24,275,190 |
| Current Year's Gross Total Assessed Valuation: | \$23,293,732 |
| (-I Less TIF district increment, if any: | \$0 |
| Current Year's Net Total Assessed Valuation: | \$23,293,732 |
| New Construction*: | \$237,070 |
| Increased Production of Producing Mines**: | \$0 |
| ANNEXATIONS/INCLUSIONS: | \$0 |
| Previously Exempt Federal Property**: | \$0 |
| New Primary Oil or Gas production from any Oil and Gas leasehold or land (29-1-301(1)(b) C.R.S.)***: | \$0 |
| Taxes Received last year on omitted property as of August 1 (29-1-301(1)(a) C.R.S.) Includes all revenue collected on valuation not previously certified. | \$0.00 |
| Taxes Abated or Refunded as of August 1 (39-10-114(1)(a)(I)(B) C.R.S.): | \$7,202.23 |

This value reflects personal property exemptions IF enacted by the jurisdiction as authorized by Art. X, Sec. 20(8)(b), Colo. Constitution
 * New Construction is defined as: Taxable real property structures and the personal property connected with the structure.
 ** Jurisdiction must submit a certification to the Division of Local Government in order for a value to be accrued (DLG52 & 52A)
 *** Jurisdiction must submit an application to the Division of Local Government in order for a value to be accrued. (DLG 52B)

USE FOR 'TABOR' LOCAL GROWTH CALCULATIONS ONLY

In accordance with the Art. X, Sec. 20, Colorado Constitution and 39-5-121(2)(b), C.R.S. The Actual Valuations for the taxable year 2012
 In **Routt County Assessor** On **11/30/2012** Are

| | |
|---|---------------|
| Current Year's Total Actual Value of All Real Property*: | \$173,624,790 |
| ADDITIONS TO TAXABLE REAL PROPERTY: | |
| Construction of taxable real property improvements**: | \$2,977,970 |
| ANNEXATIONS/INCLUSIONS: | \$0 |
| Increased Mining Production***: | \$0 |
| Previously exempt property: | \$605,020 |
| Oil or Gas production from a new well: | \$0 |
| Taxable real property omitted from the previous year's tax warrant (Only the most current year value can be reported): | \$301,740 |
| DELETIONS FROM TAXABLE REAL PROPERTY IMPROVEMENTS: | \$0 |
| Destruction of taxable property improvements. | |
| Disconnections/Exclusions: | \$0 |
| Previously Taxable Property: | \$9,850 |

* This includes the actual value of all taxable real property plus the actual value of religious, private schools, and charitable real property
 ** Construction is defined as newly constructed taxable real property structures.
 *** Includes production from a new mine and increase in production of a producing mine.

NOTE: All levies must be certified to the Board of County Commissioners no later than December 15, 2012

RESOLUTION NO. 2012-24

**A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND
AND ADOPTING A BUDGET FOR THE TOWN OF HAYDEN, COLORADO FOR THE
CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2013 AND ENDING ON
THE LAST DAY OF DECEMBER 2013**

RECITALS

1. A proposed budget was delivered to the Hayden Town Council on October 23, 2012, for its consideration and discussion during budget work sessions on October 23, 24 and 25, 2012.
2. Upon due and proper notice, published or posted in accordance with the Town of Hayden Home Rule Charter, said proposed budget was open for inspection by the public at a designated place, a public hearing was held on December 6, 2012, and interested taxpayers were given the opportunity to file or register any objections to said proposed budget.
3. The assessed valuation of taxable property for the year 2012 in the Town of Hayden as certified by the Routt County Assessor is the sum of \$23,293,732.
4. Whatever increases may have been made in the expenditures, like increases were added to the revenues so that the budget remains in balance, by the Town of Hayden Home Rule Charter.

NOW, THEREFORE, BE IT RESOLVED BY THE HAYDEN TOWN COUNCIL AS FOLLOWS:

Section 1. That estimated expenditures for each fund are as follows:

| | | |
|-------------------------|-------------|-------------|
| General Fund | | \$2,490,320 |
| Enterprise Fund | | |
| Water Fund | \$ 678,072 | |
| Sewer Fund | \$1,077,371 | |
| Refuse Fund | \$ 127,250 | |
| | | |
| TOTAL ENTERPRISE FUND | | \$1,882,693 |
| Conservation Trust Fund | | \$ 41,245 |
| Development Fees Fund | | \$ 0 |

Section 2. That estimated revenues for each fund are as follows:

| | | |
|--|-------------|-------------|
| General Fund | | |
| From Sources Other than General Property Tax | \$1,552,685 | |
| From General Property Tax Levy | \$ 518,980 | |
| From Fund Balance | \$ 418,655 | |
| | | |
| TOTAL GENERAL FUND | | \$2,490,320 |

Enterprise Fund

| | | |
|---------------|-----------------------------------|-------------|
| <u>Water</u> | From User Fees | \$ 725,840 |
| | From General Fund Contribution | \$ 110,000 |
| | From Mineral Lease Transfer | \$ 37,700 |
| <u>Sewer</u> | From User Fees | \$ 344,383 |
| | From Loan Proceeds | \$ 563,300 |
| <u>Refuse</u> | From User Fees | \$ 127,250 |
| | Excess Revenues over Expenditures | \$ (25,780) |

TOTAL ENTERPRISE FUND \$1,882,693

Conservation Trust Fund

| | |
|--------------------------------------|-----------|
| From Unappropriated Surplus | \$ 24,070 |
| From Sources Other Than Property Tax | \$ 17,175 |

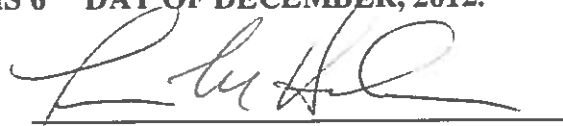
TOTAL CONSERVATION TRUST FUND \$ 41,245

Development Fees Fund \$ 0

Section 3. That the budget as submitted, and hereinabove summarized by fund, is hereby approved and adopted as the budget of the Town of Hayden for the year 2013.

Section 4. That the budget hereby approved and adopted shall be signed by the Mayor and the Town Clerk and made a part of the public records of the Town.

PASSED, APPROVED AND RESOLVED THIS 6TH DAY OF DECEMBER, 2012.


James M. Haskins, Mayor

ATTEST:


Melisa Owens, Town Clerk



Town of Hayden

ADOPTED

2013 - 2015 Budget and Financial Plan

| Account Number | Account Description | 2011 | 2012 | 01/12-10/12 | 2012 | 2013 | 2014 | 2015 |
|-------------------------------------|---|-------------------|---------------------|------------------|---------------------------------|------------------|------------------|------------------|
| | | Prior Year Actual | Current Year Budget | YTD Actual | Current Year Projected Year End | Budget | Budget | Budget |
| General Fund: | | | | | | | | |
| Revenue: | | | | | | | | |
| Beginning Fund Balance: | | \$ 285,369 | \$ 700,156 | \$ 700,156 | \$ 700,156 | \$ 1,029,928 | \$ 611,276 | \$ 1,468,472 |
| Tax Revenue | | | | | | | | |
| 10-31-4000 | General Property Tax | 532,721 | 518,979 | 495,262 | 518,979 | 518,980 | 518,980 | 518,980 |
| 10-31-4002 | Sales Tax | 786,296 | 763,000 | 551,615 | 726,375 | 830,000 | 808,000 | 785,400 |
| 10-31-4003 | Cigarette Tax | 3,594 | 2,780 | 3,231 | 4,370 | 4,100 | 4,100 | 4,100 |
| 10-31-4004 | Franchise Tax | 53,812 | 59,000 | 30,000 | 54,075 | 54,135 | 54,135 | 54,135 |
| 10-31-4006 | Building Material Use Tax | 10,651 | 10,000 | 6,485 | 10,000 | 10,000 | 10,000 | 10,000 |
| 10-31-4007 | Lodging Tax | 1,113 | 500 | 444 | 500 | 500 | 500 | 500 |
| 10-31-4008 | Car Rental Tax | 120,559 | 108,350 | 97,422 | 123,000 | 123,000 | 123,000 | 123,000 |
| | Tax Revenue TOTAL | 1,508,746 | 1,462,609 | 1,184,459 | 1,437,299 | 1,540,715 | 1,518,715 | 1,496,115 |
| Licenses and Permits Revenue | | | | | | | | |
| 10-32-4005 | Liquor License | 3,819 | 2,000 | 3,510 | 3,205 | 2,000 | 2,000 | 2,000 |
| 10-32-4006 | Sales Tax App. Fees | 4,850 | 4,000 | 650 | 4,000 | 4,000 | 4,000 | 4,000 |
| 10-32-4008 | Animal Licenses | 165 | 200 | 275 | 300 | 300 | 300 | 300 |
| | Licenses and Permits Revenue TOTAL | 8,834 | 6,200 | 4,435 | 7,505 | 6,300 | 6,300 | 6,300 |
| Intergovernmental Revenue | | | | | | | | |
| 10-33-4010 | Specific Ownership Tax | 26,598 | 26,500 | 21,185 | 29,220 | 29,220 | 29,220 | 29,220 |
| 10-33-4011 | Motor Vehicle Reg Fee | 7,355 | 7,000 | 5,701 | 8,070 | 8,070 | 8,070 | 8,070 |
| 10-33-4012 | Highway Users Tax | 59,201 | 61,800 | 45,529 | 60,200 | 62,450 | 62,450 | 62,450 |
| 10-33-4013 | Town Road & Bridge | 8,787 | 9,000 | 6,304 | 9,460 | 9,500 | 9,500 | 9,500 |
| 10-33-4015 | Severance Tax | 154,020 | 102,500 | 185,283 | 185,280 | 127,000 | 151,875 | 139,270 |
| 10-33-4016 | Mineral Lease | 53,628 | 42,500 | 38,470 | 38,470 | 37,700 | 47,600 | 51,670 |
| | Intergovernmental Revenue TOTAL | 309,589 | 249,300 | 302,472 | 330,700 | 273,940 | 308,715 | 300,180 |
| Charges for Services | | | | | | | | |
| 10-34-4018 | Court Costs & Fees | 550 | 750 | 405 | 570 | 750 | 750 | 750 |
| 10-34-4019 | Zoning & Subdivision Fees | 450 | 1,500 | 3,600 | 3,600 | 1,500 | 1,500 | 1,500 |

Town of Hayden
ADOPTED

2013 - 2015 Budget and Financial Plan



| Account Number | Account Description | 2011 Prior Year Actual | 2012 Current Year Budget | 01/12-10/12 YTD Actual | 2012 Current Year Projected Year End | 2013 Budget | 2014 Budget | 2015 Budget |
|--|----------------------------------|------------------------------|--------------------------------|------------------------------|--|----------------|----------------|----------------|
| | | | | | | | | |
| 10-34-4022 | Board of Appeals & Adjustments | - | - | 200 | 200 | 200 | 200 | 200 |
| 10-34-4023 | Dog Impound Fees | - | - | - | - | 0 | 0 | 0 |
| 10-34-4024 | Miscellaneous PD Charges | 470 | 500 | 525 | 535 | 500 | 500 | 500 |
| 10-34-4025 | Copies & Fax | 75 | 100 | 70 | 90 | 100 | 100 | 100 |
| 10-34-4030 | Building Permit Fees | 2,386 | 4,000 | 1,757 | 2,650 | 3,000 | 3,000 | 3,000 |
| | Charges for Services TOTAL \$ | 3,931 | 6,850 | 6,557 | 7,645 | 6,050 | 6,050 | 6,050 |
| Court Fines & Forfeitures | | | | | | | | |
| 10-35-4027 | Dog Fines | 620 | 500 | 520 | 500 | 500 | 500 | 500 |
| 10-35-4028 | Traffic Fines | 12,385 | 10,000 | 7,796 | 11,000 | 11,000 | 11,000 | 11,000 |
| 10-35-4029 | Non-Traffic Fines | 429 | 500 | - | 100 | 500 | 500 | 500 |
| | Court Fines & Forfeitures TOTAL | 13,434 | 11,000 | 8,316 | 11,600 | 12,000 | 12,000 | 12,000 |
| Miscellaneous Revenues | | | | | | | | |
| 10-36-4030 | Miscellaneous | 9,516 | 10,000 | 4,569 | 5,000 | 5,000 | 5,000 | 5,000 |
| 10-36-4032 | Interest Income | 443 | 8,400 | 2,205 | 2,860 | 3,090 | 1,834 | 4,405 |
| 10-36-4035 | Medical Insurance Refund | - | - | - | 29,000 | 5,000 | 5,000 | 5,000 |
| 10-36-4036 | Police Grants | 56,568 | - | 4,432 | 4,430 | - | - | - |
| 10-36-4037 | Airport Security Reimbursement | 62,067 | 55,000 | 51,241 | 58,825 | 58,825 | 58,825 | 58,825 |
| 10-36-4040 | Sale of Vehicles | - | 10,000 | 11,100 | 19,100 | - | - | - |
| 10-36-4042 | Recreation Programs Fund Balance | - | - | - | 5,045 | 21,245 | 21,245 | 21,245 |
| 10-36-4043 | Miscellaneous Recreation Grants | 1,500 | 1,500 | - | - | - | - | - |
| 10-36-4044 | Recreation Programs Revenue | 15,642 | 16,750 | 10,962 | 11,350 | 13,500 | 14,000 | 14,000 |
| 10-36-4045 | Recreation Events Revenue | 3,666 | 4,000 | 5,090 | 6,050 | 6,000 | 6,000 | 6,000 |
| 10-36-4046 | Dry Creek Park Facilities | 3,000 | 3,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| 10-36-4048 | Community Revitalization Project | - | - | 20,000 | 20,000 | - | - | - |
| 10-36-4049 | CDOT Grant-Sidewalks/Trails | (17,594) | 121,981 | - | - | 104,000 | - | - |
| 10-36-4055 | LiveWell Sidewalk Plan Grant | - | - | - | - | 12,000 | - | - |
| 10-36-4060 | Loans - Streets | - | - | - | - | - | 1,000,000 | - |
| 10-36-5000 | Transfer from Reserves | - | 42,000 | - | - | - | - | - |
| | Miscellaneous Revenues TOTAL \$ | 134,808 | 272,631 | 113,599 | 165,660 | 232,660 | 1,115,904 | 118,475 |
| Projected General Fund Revenues TOTAL: \$ 2,264,711 \$ 2,708,746 \$ 2,319,994 \$ 2,660,565 \$ 3,101,593 \$ 3,578,960 \$ 3,407,592 | | | | | | | | |



Town of Hayden
ADOPTED

2013 - 2015 Budget and Financial Plan

General Fund Expenses:

| Account Number | Account Description | 2011 Prior Year Actual | 2012 Current Year Budget | 01/12-10/12 YTD Actual | 2012 Current Year Projected Year End | 2013 Budget | 2014 Budget | 2015 Budget |
|------------------------------------|--|------------------------------|--------------------------------|------------------------------|--|----------------|----------------|----------------|
| <u>Airport Expenditures</u> | | | | | | | | |
| 10-45-6021 | Direct Flight Contribution | - | - | - | - | - | - | - |
| 10-45-6022 | Airport Contribution | - | - | - | - | - | - | - |
| <u>Legislative</u> | | | | | | | | |
| 10-46-5000 | Council Salaries | 7,500 | 7,500 | 5,625 | 7,500 | 7,500 | 7,500 | 7,500 |
| 10-46-5001 | Social Security | 465 | 465 | 349 | 465 | 465 | 465 | 465 |
| 10-46-5003 | Worker's Compensation | 208 | 265 | 148 | 265 | 265 | 265 | 265 |
| 10-46-5006 | Medicare | 109 | 110 | 82 | 110 | 110 | 110 | 110 |
| 10-46-6000 | Travel | 414 | 250 | 531 | 675 | 675 | 675 | 675 |
| 10-46-6002 | Audit | 11,000 | 11,000 | 11,000 | 11,000 | 11,000 | 11,000 | 11,000 |
| 10-46-6004 | Miscellaneous | 726 | 2,500 | 1,081 | 2,500 | 2,500 | 2,500 | 2,500 |
| 10-46-6007 | Advertising & Legal Notices | - | 250 | - | 250 | 250 | 250 | 250 |
| 10-46-6010 | Education | - | - | - | 100 | 600 | 600 | 600 |
| 10-46-6012 | County Treasurer Fee to collect property tax | 15,998 | 16,500 | 15,029 | 15,680 | 16,000 | 16,000 | 16,000 |
| | Legislative TOTAL | \$ 36,420 | \$ 38,840 | \$ 33,845 | \$ 38,545 | \$ 39,365 | \$ 39,365 | \$ 39,365 |
| <u>Municipal Court</u> | | | | | | | | |
| 10-47-5000 | Judicial Salaries | 8,292 | 9,000 | 5,519 | 7,300 | 7,500 | 7,500 | 7,500 |
| 10-47-5001 | Social Security | 515 | 560 | 342 | 455 | 465 | 465 | 465 |
| 10-47-5002 | Unemployment | 25 | 25 | 14 | 25 | 30 | 30 | 30 |
| 10-47-5003 | Worker's Compensation | 144 | 130 | 74 | 110 | 110 | 110 | 110 |
| 10-47-5006 | Medicare | 120 | 115 | 80 | 105 | 110 | 110 | 110 |
| 10-47-6000 | Travel | - | 200 | - | 490 | 500 | 500 | 500 |
| 10-47-6003 | Office Supplies | 105 | 100 | 228 | 250 | 200 | 200 | 200 |
| 10-47-6010 | Education / Membership | 235 | 235 | 235 | 235 | 235 | 235 | 235 |
| | Municipal Court TOTAL | \$ 9,436 | \$ 10,365 | \$ 6,492 | \$ 8,970 | \$ 9,150 | \$ 9,150 | \$ 9,150 |
| <u>Executive</u> | | | | | | | | |
| 10-48-5000 | Mayor Salary | 1,800 | 1,800 | 1,350 | 1,800 | 1,800 | 1,800 | 1,800 |
| 10-48-5001 | Social Security | 112 | 115 | 84 | 115 | 115 | 115 | 115 |



Town of Hayden
ADOPTED

2013 - 2015 Budget and Financial Plan

| General Fund Expenses: | | 2011 | 2012 | 01/12-10/12 | 2012 | 2013 | 2014 | 2015 |
|------------------------|-----------------------------|-------------------|---------------------|-------------|--------------------|------------|------------|----------|
| Account Number | Account Description | Prior Year Actual | Current Year Budget | YTD Actual | Projected Year End | Budget | Budget | Budget |
| 10-48-5003 | Worker's Compensation | 144 | 95 | 74 | 95 | 95 | 95 | 95 |
| 10-48-5006 | Medicare | 26 | 25 | 20 | 25 | 25 | 25 | 25 |
| 10-48-6000 | Travel | 0 | 100 | - | 100 | 100 | 100 | 100 |
| 10-48-6004 | Miscellaneous | 80 | 100 | - | 100 | 100 | 100 | 100 |
| | Executive TOTAL \$ | 2,162 \$ | 2,235 \$ | 1,528 \$ | 2,235 \$ | 2,235 \$ | 2,235 \$ | 2,235 \$ |
| <u>Elections</u> | | | | | | | | |
| 10-49-6009 | Professional Services | 0 | 1,000 | - | - | 0 | 1,000 | 0 |
| | Elections TOTAL \$ | - \$ | 1,000 \$ | - \$ | - \$ | - \$ | 1,000 \$ | 0 |
| <u>Administration</u> | | | | | | | | |
| 10-50-5000 | Salaries & Wages | 143,101 | 173,120 | 124,220 | 157,135 | 168,510 | 171,881 | 175,318 |
| 10-50-5001 | Social Security | 9,239 | 11,375 | 9,029 | 11,530 | 12,431 | 12,680 | 12,933 |
| 10-50-5002 | Unemployment | 439 | 525 | 260 | 525 | 573 | 585 | 596 |
| 10-50-5003 | Worker's Compensation | 1,236 | 1,895 | 886 | 1,295 | 1,360 | 1,387 | 1,415 |
| 10-50-5004 | Health Insurance | 37,945 | 42,000 | 33,113 | 40,305 | 44,825 | 48,635 | 52,769 |
| 10-50-5005 | Pension Expense | 8,463 | 9,340 | 7,870 | 9,950 | 9,436 | 9,625 | 9,818 |
| 10-50-5006 | Medicare | 2,654 | 2,660 | 2,112 | 2,695 | 2,907 | 2,966 | 3,025 |
| 10-50-5007 | Administrative Overtime | 417 | 1,000 | 365 | 550 | 1,000 | 1,000 | 1,001 |
| 10-50-5008 | Part-time Wages | - | 13,665 | 16,151 | 18,350 | 20,485 | 20,895 | 21,313 |
| 10-50-5011 | HRA Account | 2,877 | 2,500 | 3,127 | 3,500 | 3,500 | 3,500 | 3,501 |
| 10-50-6000 | Travel | 510 | 2,350 | 1,185 | 1,570 | 2,350 | 2,350 | 2,350 |
| 10-50-6002 | Postage | 794 | 750 | 573 | 750 | 1,300 | 1,300 | 1,300 |
| 10-50-6003 | Office Supplies | 2,226 | 2,000 | 2,092 | 2,200 | 2,200 | 2,200 | 2,200 |
| 10-50-6004 | Miscellaneous | 858 | 500 | 653 | 750 | 1,000 | 1,000 | 1,000 |
| 10-50-6005 | Insurance | 8,295 | 8,300 | 8,328 | 8,330 | 8,035 | 8,035 | 8,035 |
| 10-50-6007 | Advertising & Legal Notices | 1,258 | 1,500 | 2,282 | 2,500 | 1,500 | 1,500 | 1,500 |
| 10-50-6008 | Professional Services | 10,571 | 10,000 | 6,981 | 10,000 | 10,000 | 10,000 | 10,000 |
| 10-50-6009 | Vehicle Expense | 250 | 1,500 | - | - | 350 | 350 | 350 |
| 10-50-6010 | Education | 520 | 1,750 | 1,334 | 1,750 | 3,000 | 3,000 | 3,000 |
| 10-50-6012 | Membership | 3,284 | 3,985 | 2,340 | 4,710 | 4,700 | 4,700 | 4,700 |
| 10-50-6021 | Donations & Contributions | 7,750 | 8,000 | 6,750 | 8,000 | 14,000 | 14,000 | 14,000 |
| 10-50-7001 | Telephone | 3,951 | 3,540 | 3,193 | 4,100 | 3,500 | 3,500 | 3,500 |
| | Administration TOTAL \$ | 246,638 \$ | 302,255 \$ | 232,844 \$ | 290,495 \$ | 316,963 \$ | 325,087 \$ | 333,624 |



Town of Hayden

ADOPTED

2013 - 2015 Budget and Financial Plan

| Account Number | Account Description | 2011 Prior Year Actual | 2012 Current Year Budget | 01/12-10/12 YTD Actual | 2012 Current Year Projected Year End | 2013 Budget | 2014 Budget | 2015 Budget |
|----------------|---------------------|------------------------------|--------------------------------|------------------------------|--|----------------|----------------|----------------|
|----------------|---------------------|------------------------------|--------------------------------|------------------------------|--|----------------|----------------|----------------|

Planning

| | | | | | | | | |
|------------|-----------------------------|--------|----------|----------|----------|----------|----------|----------|
| 10-51-6007 | Advertising & Legal Notices | - | 400 | 103 | 105 | 500 | 500 | 500 |
| 10-51-6008 | Professional Services | 398 | 3,000 | 9,162 | 9,200 | 3,000 | 3,000 | 3,000 |
| 10-51-6010 | Education / Travel | - | 200 | - | - | 200 | 200 | 200 |
| | Planning TOTAL \$ | 398 \$ | 3,600 \$ | 9,265 \$ | 9,305 \$ | 3,700 \$ | 3,700 \$ | 3,700 \$ |

Administration Data Processing

| | | | | | | | | |
|------------|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| 10-52-6004 | Support | 10,838 | 9,255 | 7,590 | 9,255 | 9,255 | 9,255 | 9,255 |
| 10-52-6005 | Computer Equipment & Programs | 1,996 | 1,500 | 855 | 6,165 | 37,000 | 1,000 | 1,000 |
| 10-52-6006 | Repairs & Maintenance | 1,074 | 2,000 | 1,505 | 2,000 | 2,000 | 2,000 | 2,000 |
| 10-52-6011 | Copier/Printer | 1,601 | 1,500 | 1,327 | 1,500 | 1,500 | 1,500 | 1,500 |
| 10-52-9000 | Equipment Replacement | - | - | - | - | - | - | - |
| | Administration Data Processing TOTAL \$ | 15,509 \$ | 14,255 \$ | 11,277 \$ | 18,920 \$ | 49,755 \$ | 13,755 \$ | 13,755 \$ |

Town Hall and Museum - Structures

| | | | | | | | | |
|------------|--|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| 10-53-6000 | Contract Services | 2,400 | 2,400 | 1,800 | 2,400 | 2,400 | 2,400 | 2,400 |
| 10-53-6005 | Insurance | 5,982 | 5,980 | 6,007 | 6,010 | 5,805 | 5,805 | 5,805 |
| 10-53-6006 | Repairs & Maintenance | 18,049 | 1,500 | 495 | 1,000 | 15,500 | 1,500 | 1,500 |
| 10-53-6020 | Museum Building Maintenance | 3,600 | 3,600 | 3,600 | 3,600 | 3,600 | 3,600 | 3,600 |
| 10-53-6030 | Solandt Hospital Bldg Upgrade | - | 10,000 | 10,000 | 10,000 | - | - | - |
| 10-53-7000 | Utilities | 6,921 | 6,700 | 2,838 | 3,500 | 3,584 | 3,634 | 3,718 |
| 10-53-9000 | Equipment Replacement | - | - | - | - | - | - | - |
| | Town Hall and Museum - Structures TOTAL \$ | 36,952 \$ | 30,180 \$ | 24,740 \$ | 26,510 \$ | 30,889 \$ | 16,939 \$ | 17,023 \$ |

Police Department

| | | | | | | | | |
|------------|------------------------|---------|---------|---------|---------|---------|---------|---------|
| 10-54-5000 | Salaries & Wages | 233,767 | 238,230 | 191,593 | 207,390 | 225,162 | 272,804 | 278,260 |
| 10-54-5001 | Social Security | 22,117 | 21,900 | 17,025 | 18,800 | 21,224 | 23,173 | 23,637 |
| 10-54-5002 | Unemployment | 1,085 | 1,020 | 521 | 875 | 919 | 1,066 | 1,087 |
| 10-54-5003 | Worker's Compensation | 11,555 | 16,050 | 5,910 | 8,615 | 11,948 | 15,088 | 15,389 |
| 10-54-5004 | Health Insurance | 82,990 | 93,900 | 69,905 | 79,120 | 104,475 | 137,109 | 148,764 |
| 10-54-5005 | Pension Expense | 14,374 | 14,000 | 11,464 | 11,690 | 13,787 | 14,062 | 14,343 |
| 10-54-5006 | Medicare | 5,173 | 5,120 | 3,982 | 4,400 | 4,652 | 4,830 | 4,926 |
| 10-54-5007 | Public Safety Overtime | 12,782 | 15,785 | 15,216 | 18,000 | 16,000 | 16,000 | 16,000 |



Town of Hayden
ADOPTED

2013 - 2015 Budget and Financial Plan

| Account Number | Account Description | 2011 Prior Year Actual | 2012 Current Year Budget | 01/12-10/12 YTD Actual | 2012 Projected Year End | 2013 Budget | 2014 Budget | 2015 Budget |
|--|---------------------------------------|------------------------------|--------------------------------|------------------------------|----------------------------|----------------|----------------|----------------|
| General Fund Expenses; | | | | | | | | |
| 10-54-5008 | Part-time Wages | 4,597 | 30,100 | 2,109 | 2,500 | 26,570 | 5,000 | 5,000 |
| 10-54-5009 | Airport Security Wages | 55,186 | 55,000 | 51,083 | 55,000 | 55,000 | 55,000 | 55,000 |
| 10-54-5010 | JAG Grant Wages | 44,256 | - | 9,191 | 9,190 | - | - | - |
| 10-54-6000 | Travel | 656 | 1,000 | 1,132 | 1,135 | 1,500 | 1,500 | 1,500 |
| 10-54-6002 | Ammunition | 715 | 3,000 | 1,111 | 2,515 | 3,000 | 3,000 | 3,000 |
| 10-54-6003 | Office Supplies | 2,846 | 2,000 | 2,059 | 2,650 | 2,900 | 2,900 | 2,900 |
| 10-54-6005 | Insurance | 11,521 | 11,525 | 11,643 | 11,645 | 10,270 | 10,270 | 10,270 |
| 10-54-6006 | Repairs & Maintenance | 466 | 500 | 111 | 500 | 500 | 500 | 500 |
| 10-54-6007 | Advertising & Legal Notices | 1,281 | 500 | 1,641 | 1,640 | 1,500 | 1,500 | 1,500 |
| 10-54-6008 | Professional Services | 1,979 | 1,500 | 1,045 | 1,500 | 1,725 | 1,500 | 1,500 |
| 10-54-6009 | Vehicle Expense | 20,083 | 15,000 | 9,085 | 13,000 | 13,000 | 13,000 | 13,000 |
| 10-54-6010 | Education / Membership | 1,456 | 1,500 | 1,196 | 1,975 | 3,800 | 3,800 | 3,800 |
| 10-54-6013 | Uniforms | 930 | 5,300 | 2,842 | 5,300 | 2,000 | 2,000 | 2,000 |
| 10-54-6014 | General Operating Expense | 3,297 | 5,000 | 10,896 | 13,877 | 5,600 | 5,000 | 5,000 |
| 10-54-6015 | Building | 6,643 | 4,900 | 4,684 | 5,050 | 5,000 | 5,000 | 5,000 |
| 10-54-6020 | Computer Programs/Equipment | 3,826 | 4,500 | 4,137 | 6,840 | 4,500 | 4,500 | 4,500 |
| 10-54-7000 | Utilities | 7,433 | 6,500 | 5,115 | 7,650 | 7,835 | 7,945 | 8,130 |
| 10-54-7001 | Telephone | 3,888 | 4,000 | 2,467 | 2,825 | 2,900 | 2,900 | 2,900 |
| 10-54-8000 | Capital Improvement Projects | - | - | - | - | - | - | - |
| 10-54-8500 | Vehicle/Equipment Purchases | - | 35,000 | 38,793 | 38,795 | - | - | - |
| 10-54-9000 | Equipment Replacement | - | - | - | - | - | - | - |
| 10-54-9050 | Lease Payment -Police Station | - | - | - | - | - | - | - |
| | Police Department TOTAL | \$ 115,281 | \$ 115,250 | \$ 57,219 | \$ 115,250 | \$ 114,220 | \$ 115,470 | \$ 114,500 |
| | | \$ 670,183 | \$ 708,080 | \$ 533,175 | \$ 647,727 | \$ 659,986 | \$ 724,918 | \$ 742,407 |
| Economic Development Commission | | | | | | | | |
| 10-55-6010 | Education / Membership | 100 | 1,300 | 100 | 1,300 | 1,300 | 1,300 | 1,300 |
| 10-55-6014 | General Operating Expense | 285 | 300 | 387 | 400 | 300 | 300 | 300 |
| 10-55-8000 | Projects/Programs | 125 | 1,000 | 350 | 1,000 | 1,000 | 1,000 | 1,000 |
| 10-55-9050 | Comun. Revitalization Project | - | - | 2,048 | 6,500 | 13,500 | - | - |
| | Economic Development Commission TOTAL | \$ 510 | \$ 2,600 | \$ 2,885 | \$ 9,200 | \$ 16,100 | \$ 2,600 | \$ 2,600 |
| Streets Department | | | | | | | | |
| 10-56-5000 | Salaries & Wages | 110,002 | 92,000 | 74,990 | 97,000 | 94,448 | 96,336 | 98,263 |
| 10-56-5001 | Social Security | 9,378 | 8,800 | 6,536 | 9,055 | 9,209 | 9,393 | 9,581 |
| 10-56-5002 | Unemployment | 491 | 410 | 203 | 425 | 446 | 455 | 464 |



Town of Hayden

ADOPTED

2013 - 2015 Budget and Financial Plan

| General Fund Expenses: | | 2011 | 2012 | 01/12-10/12 | 2012 | 2013 | 2014 | 2015 |
|------------------------------|------------------------------|-------------------|---------------------|-------------|---------------------------------|--------------|------------|--------------|
| Account Number | Account Description | Prior Year Actual | Current Year Budget | YTD Actual | Current Year Projected Year End | Budget | Budget | Budget |
| 10-56-5003 | Worker's Compensation | 9,066 | 12,000 | 4,580 | 6,675 | 7,009 | 7,149 | 7,292 |
| 10-56-5004 | Health Insurance | 31,136 | 35,000 | 23,763 | 31,000 | 30,330 | 32,908 | 35,705 |
| 10-56-5005 | Pension Expense | 5,051 | 5,600 | 4,245 | 4,500 | 6,174 | 6,297 | 6,423 |
| 10-56-5006 | Medicare | 2,193 | 2,060 | 1,533 | 2,120 | 2,153 | 2,196 | 2,239 |
| 10-56-5007 | Streets Overtime | 13,683 | 15,000 | 9,241 | 15,000 | 15,000 | 15,000 | 15,001 |
| 10-56-5008 | Seasonal and PT Wages | 22,338 | 29,500 | 18,520 | 29,500 | 38,325 | 39,092 | 39,873 |
| 10-56-6003 | Office Supplies | 265 | 300 | 577 | 600 | 750 | 750 | 750 |
| 10-56-6005 | Insurance | 4,774 | 4,775 | 4,619 | 4,775 | 4,465 | 4,465 | 4,465 |
| 10-56-6008 | Professional Services | 1,111 | 18,550 | 1,881 | 5,000 | 108,000 | 8,000 | 8,000 |
| 10-56-6009 | Vehicle Expense | 6,552 | 7,500 | 4,616 | 7,500 | 6,000 | 6,500 | 7,000 |
| 10-56-6010 | Education / Membership | 290 | 500 | - | 500 | 250 | 250 | 250 |
| 10-56-6014 | General Operating Expense | 2,887 | 2,500 | 378 | 2,500 | 2,500 | 2,500 | 2,500 |
| 10-56-6015 | Tools | 5,976 | 5,000 | 1,857 | 5,000 | 5,000 | 5,000 | 5,000 |
| 10-56-6016 | Sidewalks - CDOT Project | 11,526 | 121,981 | 510 | 510 | 116,980 | - | - |
| 10-56-6017 | Snow Removal | 21,281 | 25,000 | 13,368 | 25,000 | 25,000 | 25,000 | 25,000 |
| 10-56-6018 | Street Maintenance | 16,849 | 110,000 | 109,351 | 110,000 | 210,000 | 210,000 | 210,000 |
| 10-56-6019 | Street Improvements | 1,129 | 2,500 | 1,629 | 2,500 | 2,500 | 2,500 | 2,500 |
| 10-56-6020 | Street Cleaning | 605 | 2,500 | 1,141 | 2,500 | 2,500 | 2,500 | 2,500 |
| 10-56-6022 | Weed Control | 1,785 | 3,000 | 674 | 2,000 | 2,000 | 2,000 | 2,000 |
| 10-56-6023 | Tree Trimming | 3,910 | 4,000 | - | 4,000 | 4,000 | 4,000 | 4,000 |
| 10-56-6024 | Street Signs | 1,094 | 3,000 | 2,429 | 3,000 | 1,500 | 1,500 | 1,500 |
| 10-56-7000 | Utilities | 30,849 | 28,000 | 19,858 | 29,280 | 29,985 | 30,405 | 31,105 |
| 10-56-7001 | Telephone | 916 | 850 | 644 | 865 | 900 | 900 | 900 |
| 10-56-8000 | Capital Improvement Projects | - | - | - | - | - | - | 1,020,000 |
| 10-56-8500 | Vehicle/Equipment Purchase | - | 22,000 | 18,965 | 18,965 | 300,000 | 85,000 | 20,000 |
| 10-56-8750 | Vehicle/Equipment Lease | - | 26,000 | 23,501 | 26,000 | 26,000 | 26,000 | 26,000 |
| 10-56-9000 | Equipment Replacement | 25,853 | - | - | - | - | - | - |
| Streets Department TOTAL | | \$ 340,990 | \$ 588,326 | \$ 349,609 | \$ 445,770 | \$ 1,051,423 | \$ 626,096 | \$ 1,588,312 |
| Recreation Department | | | | | | | | |
| 10-57-5000 | Salaries & Wages | 15,985 | 16,100 | 10,831 | 16,100 | 16,800 | 17,136 | 17,479 |
| 10-57-5001 | Social Security | 991 | 995 | 672 | 995 | 1,045 | 1,066 | 1,087 |
| 10-57-5002 | Unemployment | 38 | 50 | 29 | 50 | 53 | 54 | 55 |
| 10-57-5003 | Worker's Compensation | 867 | 1,060 | 443 | 646 | 677 | 691 | 705 |
| 10-57-5006 | Medicare | 232 | 235 | 157 | 235 | 247 | 252 | 257 |
| 10-57-5007 | Rec Overtime | - | - | - | - | - | - | - |



Town of Hayden
ADOPTED

2013 - 2015 Budget and Financial Plan

| Account Number | Account Description | 2011 | 2012 | 2012 | 2012 | 2013 | 2014 | 2015 |
|-----------------------------|----------------------------------|-------------------|---------------------|------------|--------------------|-----------|-----------|-----------|
| | | Prior Year Actual | Current Year Budget | YTD Actual | Projected Year End | Budget | Budget | Budget |
| 10-57-5008 | Seasonal Emp. Wages | - | - | - | - | - | - | - |
| 10-57-6000 | Travel | 38 | 300 | 72 | 120 | 300 | 200 | 200 |
| 10-57-6005 | Insurance | 1,399 | 975 | 1,200 | 1,300 | 1,300 | 1,300 | 1,300 |
| 10-57-6006 | Repairs & Maintenance | 1,401 | 100 | 314 | 400 | 500 | 500 | 500 |
| 10-57-6008 | Professional Services | 479 | 100 | 131 | 130 | 200 | 200 | 200 |
| 10-57-6009 | Vehicle Expense | 46 | 100 | - | - | - | - | - |
| 10-57-6010 | Education / Membership | 83 | 250 | - | 250 | 250 | 250 | 250 |
| 10-57-6020 | Recreation Operating Costs | 588 | 500 | 238 | 500 | 1,100 | 600 | 600 |
| 10-57-6022 | Recreation Programs | 11,148 | 29,400 | 16,883 | 18,000 | 11,000 | 11,000 | 11,000 |
| 10-57-6023 | Special Events | 9,289 | 13,000 | 9,927 | 11,000 | 12,000 | 12,000 | 12,000 |
| 10-57-6024 | Recreation Programs Fund Balance | - | - | - | 5,000 | 5,000 | 5,000 | 5,000 |
| 10-57-7000 | Utilities | 2,026 | 2,000 | 1,211 | 2,000 | 2,100 | 2,100 | 2,100 |
| 10-57-7001 | Telephone | 542 | 500 | 426 | 575 | 600 | 600 | 600 |
| 10-57-8000 | Capital Improvement Projects | - | - | - | - | - | - | - |
| 10-57-9000 | Equipment Replacement | - | - | - | - | - | - | - |
| Recreation Department TOTAL | | \$ 45,152 | \$ 65,665 | \$ 42,534 | \$ 57,301 | \$ 53,171 | \$ 52,948 | \$ 53,332 |

Parks Department

| | | | | | | | | |
|------------|---------------------------|--------|--------|--------|--------|--------|--------|--------|
| 10-58-5000 | Salaries & Wages | 7,557 | 7,050 | 5,559 | 7,000 | 7,266 | 7,411 | 7,560 |
| 10-58-5001 | Social Security | 547 | 1,770 | 2,410 | 2,480 | 2,567 | 2,619 | 2,671 |
| 10-58-5002 | Unemployment | 40 | 85 | 43 | 120 | 126 | 129 | 131 |
| 10-58-5003 | Worker's Compensation | 867 | 1,165 | 443 | 645 | 677 | 691 | 705 |
| 10-58-5004 | Health Insurance | 2,549 | 3,650 | 1,828 | 2,400 | 2,335 | 2,533 | 2,749 |
| 10-58-5005 | Pension Expense | 388 | 450 | 326 | 450 | 641 | 653 | 666 |
| 10-58-5006 | Medicare | 128 | 415 | 559 | 610 | 599 | 610 | 623 |
| 10-58-5007 | Parks Overtime | 863 | 1,500 | 2,625 | 2,600 | 4,000 | 4,000 | 4,000 |
| 10-58-5008 | Seasonal and PT Wages | - | 19,350 | 28,247 | 30,000 | 29,925 | 30,524 | 31,134 |
| 10-58-6000 | Travel | - | 250 | - | - | - | - | - |
| 10-58-6005 | Insurance | 4,609 | 4,610 | 4,627 | 4,630 | 4,465 | 4,465 | 4,465 |
| 10-58-6006 | Repairs & Maintenance | 842 | 2,500 | 433 | 1,500 | 2,500 | 2,500 | 2,500 |
| 10-58-6008 | Professional Services | - | 500 | - | - | - | - | - |
| 10-58-6009 | Vehicle Expense | 2,284 | 2,000 | 3,130 | 4,500 | 3,000 | 3,250 | 3,500 |
| 10-58-6010 | Education / Membership | 75 | 150 | - | - | - | - | - |
| 10-58-6020 | Parks Operating Costs | 1,254 | 2,000 | 1,649 | 2,000 | 2,500 | 2,750 | 3,000 |
| 10-58-6023 | Trees | 2,200 | 2,000 | - | 2,000 | - | 2,000 | 2,000 |
| 10-58-6500 | Fields & Turf Maintenance | 18,005 | 15,000 | 15,756 | 16,000 | 16,000 | 16,000 | 16,000 |

2013 - 2015 Budget and Financial Plan

| General Fund Expenses: | | 2,011 | 2,012 | 01/12-10/12 | 2,012 | 2013 | 2014 | 2015 |
|-------------------------|--|---------------------|---------------------|---------------------|---------------------------------|---------------------|---------------------|---------------------|
| Account Number | Account Description | Prior Year Actual | Current Year Budget | YTD Actual | Current Year Projected Year End | Budget | Budget | Budget |
| 10-58-7000 | Utilities | 18,802 | 18,000 | 14,562 | 18,000 | 18,430 | 18,690 | 19,120 |
| 10-58-7500 | Trails | 1,377 | 2,000 | 1,922 | 2,000 | 2,000 | 2,250 | 2,500 |
| 10-58-7800 | Equipment Expense | 2,846 | 3,000 | 947 | 2,000 | 2,000 | 2,250 | 2,500 |
| 10-58-8000 | Capital Improvement Projects | 484 | 4,000 | 1,238 | 4,000 | - | - | - |
| 10-58-8500 | Vehicle/Equipment Purchase | 4,099 | - | - | - | - | 20,000 | - |
| 10-58-9000 | Equipment Replacement | - | - | - | - | - | - | - |
| | Parks Department TOTAL | \$ 69,816 | \$ 91,445 | \$ 86,304 | \$ 102,935 | \$ 99,031 | \$ 123,325 | \$ 105,823 |
| Mosquito Control | | | | | | | | |
| 10-59-5000 | Salaries & Wages | 4,419 | - | - | - | - | - | - |
| 10-59-5001 | Social Security | 288 | - | - | - | - | - | - |
| 10-59-5002 | Unemployment | 14 | - | - | - | - | - | - |
| 10-59-5003 | Worker's Compensation | 578 | - | - | - | - | - | - |
| 10-59-5006 | Medicare | 67 | - | - | - | - | - | - |
| 10-59-5007 | Mosquito Control Overtime | 225 | - | - | - | - | - | - |
| 10-59-6005 | Insurance | 461 | 460 | 463 | 465 | 450 | 450 | 450 |
| 10-58-6008 | Professional Services | - | - | - | 400 | - | 400 | 400 |
| 10-59-6014 | General Operating Supplies | 5,895 | 7,000 | 3,004 | 3,005 | 5,200 | 5,460 | 5,735 |
| 10-59-6103 | Chemicals | 5,453 | 6,000 | 2,083 | 2,085 | 5,200 | 5,460 | 5,735 |
| 10-59-9000 | Equipment Replacement | - | - | - | - | - | - | - |
| | Mosquito Control TOTAL | \$ 17,400 | \$ 13,460 | \$ 5,550 | \$ 5,955 | \$ 10,850 | \$ 11,770 | \$ 12,320 |
| | GENERAL FUND EXPENDITURE TOTAL: | \$ 1,491,566 | \$ 1,872,306 | \$ 1,340,048 | \$ 1,663,868 | \$ 2,342,617 | \$ 1,952,888 | \$ 2,923,646 |

Contingency, Transfers and Reserve

| | | | | | | | | |
|------------|---|---------|---------|---------|---------|---------|---------|---------|
| 10-60-9000 | 25% Reserve (inclusive of TABOR) | - | 468,077 | 468,077 | 468,077 | 585,654 | 488,222 | 475,911 |
| 10-60-9010 | Health Reserve Account (HIRA) | 38,590 | 38,590 | 38,590 | 38,590 | 38,590 | 38,590 | 38,590 |
| 10-60-9020 | Contingency | - | - | - | - | - | - | - |
| | Enterprise Fund Contribution | 75,000 | 93,859 | 70,394 | 93,859 | 110,000 | 110,000 | 110,000 |
| | Enterprise Fund Transfer | - | 42,500 | 31,875 | 42,500 | 37,700 | 47,600 | 51,670 |
| | Contingency, Transfer and Reserve TOTAL | 113,590 | 643,026 | 608,936 | 643,026 | 771,944 | 684,412 | 676,171 |

General Fund Debt Service

| | | | | | | | | |
|------------|---------------------------------|------|------|------|------|------|------|-----------|
| 10-61-8000 | Street Principal & Interest | - | - | - | - | - | - | 72,720 |
| | General Fund Debt Service TOTAL | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 72,720 |



Town of Hayden
ADOPTED
 2013 - 2015 Budget and Financial Plan

| Account Number | Account Description | 2011 | | 2012 | | 01/12-10/12 | | 2012 | | 2013 | | 2014 | | 2015 | |
|----------------|--|-------------------|---------------------|---------------------|--------------|--------------------|--------------|--------------|--------|--------|--------|--------|--------|--------|--|
| | | Prior Year Actual | Current Year Budget | Current Year Budget | YTD Actual | Projected Year End | Budget | Budget | Budget | Budget | Budget | Budget | Budget | Budget | |
| | GENERAL FUND REVENUE TOTAL: | \$ 2,264,711 | \$ 2,708,746 | \$ 2,319,994 | \$ 2,660,565 | \$ 3,101,593 | \$ 3,578,960 | \$ 3,407,592 | | | | | | | |
| | GENERAL FUND EXPENDITURE TOTAL: | \$ 1,605,156 | \$ 2,515,332 | \$ 1,948,984 | \$ 2,306,894 | \$ 3,114,561 | \$ 2,637,300 | \$ 3,672,537 | | | | | | | |
| | GENERAL FUND TOTALS: | \$ 659,555 | \$ 193,415 | \$ 371,011 | \$ 353,672 | \$ (12,968) | \$ 941,660 | \$ (264,945) | | | | | | | |
| | Contingency plus 25% and HRA Reserves: | \$ 38,590 | \$ 506,667 | \$ 506,667 | \$ 506,667 | \$ 624,244 | \$ 526,812 | \$ 514,501 | | | | | | | |
| | Unallocated Cash Balance: | \$ - | \$ - | \$ - | \$ 169,590 | \$ - | \$ - | \$ - | | | | | | | |
| | Ending Fund Balance: | \$ 700,156 | \$ 700,081 | \$ 877,677 | \$ 1,029,928 | \$ 611,276 | \$ 1,468,472 | \$ 249,557 | | | | | | | |



2013 - 2015 Budget and Financial Plan

| Account Number | Account Description | 2011 | 2012 | 01/12-10/12 | 2012 | 2013 | 2014 | 2015 | | | |
|--|---------------------------|-------------------|---------------------|-------------|---------------------------------|---------|-----------|---------|-----------|---------|-----------|
| | | Prior Year Actual | Current Year Budget | YTD Actual | Current Year Projected Year End | Budget | Budget | Budget | | | |
| Enterprise Fund | | | | | | | | | | | |
| Revenues: | | | | | | | | | | | |
| Beginning Fund Balance: | | \$ | 14,686 | \$ | 14,686 | \$ | 224,311 | \$ | 250,091 | \$ | 228,590 |
| Water Income | | | | | | | | | | | |
| 51-37-4032 | Interest Income | - | 845 | - | - | - | - | - | - | - | - |
| 51-37-4100 | Water Rents | 322,400 | 401,574 | 325,809 | 433,960 | 433,960 | 433,960 | 433,960 | 433,960 | 433,960 | 433,960 |
| 51-37-4101 | Metered User Fee | 230,820 | 240,000 | 231,122 | 279,580 | 279,580 | 279,580 | 279,580 | 279,580 | 279,580 | 279,580 |
| 51-37-4400 | Other Income | 9,737 | 7,500 | 66,425 | 67,510 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 |
| 51-37-4401 | General Fund Contribution | 75,000 | 93,859 | 70,394 | 93,860 | 110,000 | 110,000 | 110,000 | 110,000 | 110,000 | 110,000 |
| 51-37-4402 | General Fund Transfer | - | 42,500 | 31,875 | 42,500 | 37,700 | 47,600 | 51,670 | 47,600 | 51,670 | 51,670 |
| 51-37-4404 | Capital Reserve Transfer | - | 15,000 | - | - | - | - | - | - | - | - |
| 51-37-4405 | Grant & Loans - Water | - | 10,000 | - | - | - | - | - | - | - | - |
| 51-37-4500 | Tap Fees | 20,798 | 4,800 | 4,800 | 4,800 | 4,800 | 4,800 | 4,800 | 4,800 | 4,800 | 4,800 |
| 51-37-4700 | Walker Ditch Assessments | 3,748 | 7,000 | 1,273 | 2,500 | - | - | - | - | - | - |
| Water Income TOTAL | | \$ | 662,503 | \$ | 731,698 | \$ | 873,540 | \$ | 883,440 | \$ | 887,510 |
| Sewer Income | | | | | | | | | | | |
| 51-38-4032 | Interest Income | - | 415 | - | - | 673 | (50) | (48) | (50) | (48) | (48) |
| 51-38-4100 | Sewer Rents | 136,969 | 178,655 | 130,235 | 175,700 | 175,700 | 175,700 | 175,700 | 175,700 | 175,700 | 175,700 |
| 51-38-4101 | Metered User Fee | 138,766 | 138,400 | 112,254 | 150,110 | 150,110 | 150,110 | 150,110 | 150,110 | 150,110 | 150,110 |
| 51-38-4200 | Sewer Service Contract | 10,854 | 9,000 | (1,649) | 9,000 | 9,000 | 9,000 | 9,000 | 9,000 | 9,000 | 9,000 |
| 51-38-4400 | Other Income | 15,896 | 1,000 | - | 6,000 | 6,500 | 6,500 | 6,500 | 6,500 | 6,500 | 6,500 |
| 51-38-4404 | Capital Reserve Transfer | - | - | - | - | - | - | - | - | - | - |
| 51-38-4405 | Grants & Loans-Sewer | - | 550,000 | 10,000 | 50,000 | 563,300 | - | - | - | - | - |
| 51-38-4500 | Tap Fees | 10,399 | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 |
| 51-38-6500 | Development Contributions | - | - | - | - | - | - | - | - | - | - |
| Sewer Income TOTAL | | \$ | 312,884 | \$ | 253,240 | \$ | 907,683 | \$ | 343,660 | \$ | 343,662 |
| Refuse Income | | | | | | | | | | | |
| 51-39-4000 | Refuse Collection | 124,955 | 124,350 | 95,289 | 127,250 | 127,250 | 127,250 | 127,250 | 127,250 | 127,250 | 127,250 |
| Refuse Income TOTAL | | \$ | 124,955 | \$ | 95,289 | \$ | 127,250 | \$ | 127,250 | \$ | 127,250 |
| Projected Enterprise Fund Revenue TOTAL | | \$ | 1,100,342 | \$ | 1,094,913 | \$ | 2,132,784 | \$ | 1,604,441 | \$ | 1,587,012 |



Town of Hayden
ADOPTED
 2013 - 2015 Budget and Financial Plan

| Enterprise Fund Expenses: | | 2011 | 2012 | 01/12-10/12 | 2012 | 2013 | 2014 | 2015 |
|------------------------------|---------------------------------------|-------------------|---------------------|-------------|---------------------------------|------------|------------|------------|
| Account Number | Account Description | Prior Year Actual | Current Year Budget | YTD Actual | Current Year Projected Year End | Budget | Budget | Budget |
| <u>Water Operating</u> | | | | | | | | |
| 51-67-5000 | Salaries & Wages | 99,843 | 100,600 | 80,127 | 102,200 | 102,165 | 104,208 | 106,292 |
| 51-67-5001 | Social Security | 6,992 | 7,390 | 5,956 | 7,445 | 7,639 | 7,792 | 7,947 |
| 51-67-5002 | Unemployment | 290 | 345 | 174 | 350 | 352 | 359 | 366 |
| 51-67-5003 | Worker's Compensation | 2,311 | 2,635 | 1,182 | 1,725 | 1,811 | 1,847 | 1,884 |
| 51-67-5004 | Health Insurance | 29,438 | 33,200 | 18,241 | 25,100 | 26,800 | 29,078 | 31,550 |
| 51-67-5005 | Pension Expense | 3,467 | 4,650 | 3,506 | 4,480 | 6,337 | 6,463 | 6,593 |
| 51-67-5006 | Medicare | 1,635 | 1,730 | 1,393 | 1,750 | 1,790 | 1,826 | 1,863 |
| 51-67-5007 | Water Overtime | 12,494 | 10,500 | 9,578 | 10,500 | 10,500 | 10,500 | 10,500 |
| 51-67-5008 | Part-time Wages | - | 3,385 | 3,400 | 3,500 | 3,675 | 3,749 | 3,823 |
| 51-67-6000 | Travel | 225 | 500 | 13 | 500 | 500 | 500 | 500 |
| 51-67-6003 | Office Supplies | 447 | 400 | 404 | 450 | 400 | 400 | 400 |
| 51-67-6005 | Insurance | 8,295 | 8,300 | 8,404 | 8,405 | 8,035 | 8,035 | 8,035 |
| 51-67-6006 | Repairs & Maintenance | 2,811 | 3,000 | 1,101 | 3,000 | 3,000 | 3,000 | 3,000 |
| 51-67-6008 | Professional Services | 22,737 | 45,000 | 3,549 | 14,000 | 17,500 | 4,000 | 4,000 |
| 51-67-6009 | Vehicle Expense | 2,589 | 3,500 | 2,651 | 3,000 | 3,000 | 3,250 | 3,500 |
| 51-67-6010 | Education/Membership | 2,377 | 2,500 | 2,612 | 2,700 | 2,500 | 2,500 | 2,500 |
| 51-67-6016 | Testing | 13,839 | 11,000 | 5,067 | 8,000 | 10,000 | 10,000 | 10,000 |
| 51-67-7001 | Telephone | 2,937 | 2,500 | 2,072 | 2,700 | 2,700 | 2,700 | 2,700 |
| 51-67-8500 | Vehicle/Equipment Purchases | - | 11,000 | 9,482 | 9,485 | - | 25,000 | - |
| 51-67-9000 | Equipment Replacement | - | - | - | - | - | - | - |
| | Water Operating TOTAL | \$ 212,727 | \$ 252,135 | \$ 158,912 | \$ 209,290 | \$ 208,704 | \$ 225,207 | \$ 205,454 |
| <u>Water Treatment Plant</u> | | | | | | | | |
| 51-68-6006 | Treatment Plant Repair & Maintenance | 13,369 | 30,000 | 48,393 | 55,000 | 35,000 | 35,000 | 35,000 |
| 51-68-6100 | Lab Equipment | 840 | 1,500 | 1,424 | 1,500 | 1,500 | 1,500 | 1,500 |
| 51-68-6101 | Building Maintenance | 361 | 2,000 | 329 | 2,000 | 11,000 | 2,500 | 2,750 |
| 51-68-6103 | Chemicals | 19,973 | 20,000 | 16,685 | 20,000 | 20,000 | 20,000 | 20,000 |
| 51-68-7000 | Treatment Plant Utilities | 24,901 | 28,000 | 15,865 | 25,000 | 25,600 | 25,960 | 26,560 |
| 51-68-8000 | Capital Improvement Projects | - | 20,000 | 3,150 | 20,000 | 60,000 | 96,000 | 108,000 |
| 51-68-9000 | Treatment Plant Equipment Replacement | - | - | - | - | - | - | - |
| | Water Treatment Plant TOTAL | 59,444 | 101,500 | 85,846 | 123,500 | 153,100 | 180,960 | 193,810 |



Town of Hayden

ADOPTED

2013 - 2015 Budget and Financial Plan

Enterprise Fund Expenses:

| Account Number | Account Description | 2011 Prior Year Actual | 2012 Current Year Budget | 01/12-10/12 YTD Actual | 2012 Current Year Projected Year End | 2013 Budget | 2014 Budget | 2015 Budget |
|----------------|---------------------|------------------------------|--------------------------------|------------------------------|--|----------------|----------------|----------------|
|----------------|---------------------|------------------------------|--------------------------------|------------------------------|--|----------------|----------------|----------------|

Golden Meadows Pumping Station

| | | | | | | | | |
|------------|--------------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| 51-69-6006 | Golden Repair & Maintenance | 370 | 61,000 | 3,284 | 5,000 | 61,000 | 1,500 | 1,500 |
| 51-69-6101 | Building Maintenance | - | 150 | - | 150 | 150 | 150 | 150 |
| 51-69-7000 | Golden Meadows Utilities | 9,807 | 9,000 | 7,433 | 9,000 | 9,220 | 9,350 | 9,565 |
| 51-69-8000 | Capital Improvement Projects | - | - | - | - | 5,000 | 6,500 | 65,000 |
| | Golden Meadows Pumping Station TOTAL | \$ 10,177 | \$ 70,150 | \$ 10,717 | \$ 14,150 | \$ 75,370 | \$ 17,500 | \$ 76,215 |

Hospital Hill Water Tank and Pumping Station

| | | | | | | | | |
|------------|--|-----------|-----------|-----------|-----------|-----------|-----------|------------|
| 51-70-6006 | Hospital Hill Repair & Maintenance | 2,869 | 5,000 | 4,997 | 5,000 | 5,000 | 5,500 | 5,500 |
| 51-70-7000 | Hospital Hill Utilities | 10,607 | 10,000 | 7,728 | 10,000 | 10,240 | 10,385 | 10,625 |
| 51-70-8000 | Capital Improvement Projects | - | - | - | - | - | 15,000 | 150,000 |
| | Hospital Hill Water Tank and Pumping Station TOTAL | \$ 13,476 | \$ 15,000 | \$ 12,725 | \$ 15,000 | \$ 15,240 | \$ 30,885 | \$ 166,125 |

Water Meters

| | | | | | | | | |
|------------|------------------------------|----------|-----------|-----------|-----------|----------|-----------|-----------|
| 51-71-6200 | Meter Repair | 5,245 | 3,000 | 8,296 | 8,500 | 2,500 | 4,000 | 4,250 |
| 51-71-6201 | Inventory | - | 6,000 | 3,803 | 6,000 | 5,000 | 5,000 | 5,000 |
| 51-71-6205 | Backflow Testing | 805 | 1,500 | - | 1,500 | 1,500 | 1,500 | 1,500 |
| 51-71-7000 | Key Pump Utilities | 762 | 800 | 609 | 800 | 820 | 830 | 850 |
| 51-71-8000 | Capital Improvement Projects | - | - | - | - | - | 40,000 | - |
| | Water Meters TOTAL | \$ 6,812 | \$ 11,300 | \$ 12,708 | \$ 16,800 | \$ 9,820 | \$ 51,330 | \$ 11,600 |

Water Rights and Ditch Expenses

| | | | | | | | | |
|------------|---------------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| 51-72-6006 | Walker Ditch Repair & Maintenance | 8,934 | 6,000 | 2,508 | 3,500 | 2,500 | 2,500 | 2,500 |
| 51-72-6008 | Professional Services | - | 10,000 | 248 | 10,000 | 1,000 | 1,000 | 1,000 |
| 51-72-9200 | Water Storage | 27,514 | 28,470 | 17,626 | 28,470 | 28,765 | 30,520 | 31,615 |
| | Water Rights and Ditch Expenses TOTAL | \$ 36,448 | \$ 44,470 | \$ 20,382 | \$ 41,970 | \$ 32,265 | \$ 34,020 | \$ 35,115 |

Water Distribution

| | | | | | | | | |
|------------|------------------------------|-----------|------------|------------|------------|-----------|-----------|-----------|
| 51-73-6300 | Distribution Repair | 19,035 | 20,000 | 74,001 | 75,000 | 20,000 | 25,000 | 43,000 |
| 51-73-6301 | Sand & Gravel | 170 | 500 | 1,070 | 1,070 | 750 | 750 | 750 |
| 51-73-8000 | Capital Improvement Projects | - | 125,000 | 99,596 | 100,000 | 6,000 | 60,000 | - |
| | Water Distribution TOTAL | \$ 19,205 | \$ 145,500 | \$ 174,667 | \$ 176,070 | \$ 26,750 | \$ 85,750 | \$ 43,750 |



Town of Hayden
ADOPTED

2013 - 2015 Budget and Financial Plan

| Enterprise Fund Expenses: | | 2011 | 2012 | 01/12-10/12 | 2012 | 2013 | 2014 | 2015 |
|---------------------------------|-------------------------------|-------------------|---------------------|-------------|---------------------------------|------------|------------|---------|
| Account Number | Account Description | Prior Year Actual | Current Year Budget | YTD Actual | Current Year Projected Year End | Budget | Budget | Budget |
| <u>Water Debt Service</u> | | | | | | | | |
| 51-74-8000 | Principal & Interest | 38,485 | 117,000 | 83,175 | 117,000 | 116,560 | 116,560 | 101,340 |
| | Water Debt Service TOTAL \$ | 38,485 \$ | 117,000 \$ | 83,175 \$ | 117,000 \$ | 116,560 \$ | 116,560 \$ | 101,340 |
| <u>Water Administration</u> | | | | | | | | |
| 51-75-5000 | Administration Salary | 22,518 | 15,650 | 10,418 | 12,915 | 23,479 | 23,949 | 24,428 |
| 51-75-5001 | Social Security | 1,469 | 1,070 | 762 | 955 | 1,760 | 1,795 | 1,831 |
| 51-75-5002 | Unemployment | 70 | 50 | 29 | 45 | 81 | 82 | 84 |
| 51-75-5003 | Worker's Compensation | 289 | 385 | 148 | 220 | 231 | 236 | 240 |
| 51-75-5004 | Health Insurance | 6,304 | 7,000 | 3,384 | 3,835 | 6,900 | 7,487 | 8,123 |
| 51-75-5005 | Pension Expense | 1,393 | 1,565 | 619 | 795 | 1,315 | 1,341 | 1,368 |
| 51-75-5006 | Medicare | 344 | 250 | 178 | 225 | 412 | 420 | 428 |
| 51-75-5008 | Part-time Wages | - | 2,280 | 1,625 | 1,690 | 3,586 | 3,657 | 3,731 |
| 51-75-6003 | Office Supplies | 2,515 | 2,000 | 1,878 | 2,000 | 2,500 | 2,500 | 2,500 |
| | Water Administration TOTAL \$ | 34,902 \$ | 30,250 \$ | 19,041 \$ | 22,680 \$ | 40,263 \$ | 41,466 \$ | 42,732 |
| <u>Sanitary Sewer Operating</u> | | | | | | | | |
| 51-77-5000 | Salaries & Wages | 84,158 | 86,500 | 68,663 | 84,000 | 87,675 | 89,429 | 91,217 |
| 51-77-5001 | Social Security | 5,782 | 6,355 | 5,116 | 6,280 | 6,626 | 6,758 | 6,893 |
| 51-77-5002 | Unemployment | 225 | 295 | 145 | 295 | 304.5 | 311 | 317 |
| 51-77-5003 | Worker's Compensation | 1,444 | 1,760 | 739 | 1,075 | 1,129 | 1,151 | 1,174 |
| 51-77-5004 | Health Insurance | 24,331 | 27,450 | 14,585 | 18,950 | 22,150 | 24,033 | 26,076 |
| 51-77-5005 | Pension Expense | 2,690 | 4,300 | 2,853 | 3,700 | 5,497 | 5,607 | 5,719 |
| 51-77-5006 | Medicare | 1,352 | 1,485 | 1,197 | 1,470 | 1,549 | 1,580 | 1,611 |
| 51-77-5007 | Sewer Overtime | 10,511 | 10,000 | 8,213 | 10,000 | 10,000 | 10,000 | 10,000 |
| 51-77-5008 | Part-time Wages | - | 1,700 | 3,400 | 3,600 | 3,150 | 3,213 | 3,277 |
| 51-77-6000 | Travel | 80 | 500 | 13 | 250 | 250 | 250 | 250 |
| 51-77-6003 | Office Supplies | 102 | 150 | 111 | 150 | 150 | 150 | 150 |
| 51-77-6005 | Insurance | 2,304 | 2,305 | 2,390 | 2,390 | 2,235 | 2,235 | 2,235 |
| 51-77-6008 | Professional Services | 29,872 | 30,000 | 4,690 | 30,000 | 5,000 | 5,000 | 5,000 |
| 51-77-6009 | Vehicle Expense | 4,421 | 3,500 | 3,212 | 3,500 | 3,500 | 3,750 | 4,000 |
| 51-77-6010 | Education/Membership | 1,134 | 1,200 | 638 | 1,200 | 1,000 | 1,000 | 1,000 |
| 51-77-6016 | Testing | 574 | 2,000 | - | 500 | 1,000 | 1,000 | 1,000 |
| 51-77-7001 | Telephone | 1,072 | 1,000 | 809 | 1,000 | 1,000 | 1,000 | 1,000 |

2013 - 2015 Budget and Financial Plan



Enterprise Fund Expenses:

| Account Number | Account Description | 2011 | | 2012 | | 2012 | | 2013 | | 2014 | | 2015 | |
|----------------|---------------------|-------------------|---------------------|------------------------|---------------------|---------------------------------|--------|--------|--------|--------|--|------|--|
| | | Prior Year Actual | Current Year Budget | 01/12-10/12 YTD Actual | Current Year Budget | Current Year Projected Year End | Budget | Budget | Budget | Budget | | | |

| | | | | | | | | | | | | | |
|------------|-----------------------------------|---------|---------|---------|---------|---------|---------|---------|---|---|---|---|---|
| 51-77-8500 | Vehicle & Equipment Purchases | - | 11,000 | 9,482 | 9,485 | 39,500 | - | - | - | - | - | - | - |
| 51-77-9000 | Equipment Replacement | - | - | - | - | - | - | - | - | - | - | - | - |
| | Sanitary Sewer Operating TOTAL \$ | 170,052 | 191,500 | 126,256 | 177,845 | 191,714 | 156,466 | 160,919 | | | | | |

Wastewater Treatment Plant

| | | | | | | | | | | | | | |
|------------|---------------------------------------|--------|---------|--------|---------|---------|---------|--------|--|--|--|--|--|
| 51-78-6006 | Treatment Plant Repair & Maintenance | 13,406 | 8,000 | 10,678 | 12,500 | 13,000 | 8,000 | 8,000 | | | | | |
| 51-78-6100 | Lab Equipment | 3,826 | 3,000 | 545 | 3,000 | 3,000 | 3,000 | 3,000 | | | | | |
| 51-78-6101 | Building Maintenance | - | 500 | 220 | 500 | 500 | 500 | 500 | | | | | |
| 51-78-6103 | Chemicals | 6,037 | 6,000 | 2,517 | 5,000 | 5,000 | 5,000 | 5,000 | | | | | |
| 51-78-6104 | Sewer Discharge Permit | 2,725 | 2,500 | 2,195 | 2,500 | 2,500 | 2,500 | 2,500 | | | | | |
| 51-78-7000 | Treatment Plant Utilities | 47,890 | 47,500 | 40,584 | 54,000 | 55,295 | 56,070 | 57,360 | | | | | |
| 51-78-8000 | Capital Improvement Projects | - | - | - | - | 30,000 | 30,000 | 20,000 | | | | | |
| 51-78-8001 | Sewer Outfall Project | - | 550,000 | 17,645 | 50,000 | 563,300 | - | - | | | | | |
| 51-78-9000 | Treatment Plant Equipment Replacement | - | - | - | - | - | - | - | | | | | |
| | Wastewater Treatment Plant TOTAL \$ | 73,884 | 617,500 | 74,384 | 127,500 | 672,595 | 105,070 | 96,610 | | | | | |

Washington Street Lift Station

| | | | | | | | | | | | | | |
|------------|---|---------|---------|---------|---------|--------|--------|-------|--|--|--|--|--|
| 51-79-6006 | Washington Street Repair & Maintenance | 355 | 1,500 | 843 | 1,000 | 1,000 | 1,000 | 1,000 | | | | | |
| 51-79-6008 | Professional Services | - | - | - | - | 10,000 | - | - | | | | | |
| 51-79-6103 | Washington Street Chemicals | - | 500 | 128 | 400 | 500 | 500 | 500 | | | | | |
| 51-79-7000 | Washington Street Utilities | 1,085 | 1,200 | 639 | 1,200 | 1,230 | 1,250 | 1,280 | | | | | |
| 51-79-8000 | Capital Improvement Projects | - | - | - | - | 0 | 90,000 | - | | | | | |
| 51-79-9000 | Washington Street Equipment Replacement | - | - | - | - | - | - | - | | | | | |
| | Washington Street Lift Station TOTAL \$ | 1,440.0 | 3,200.0 | 1,610.0 | 2,600.0 | 12,730 | 92,750 | 2,780 | | | | | |

Sanitary Sewer Collection System

| | | | | | | | | | | | | | |
|------------|---|-------|--------|-------|--------|---------|--------|--------|--|--|--|--|--|
| 51-80-6300 | Collection Repair | 8,686 | 15,000 | 6,342 | 10,000 | 15,000 | 15,000 | 15,000 | | | | | |
| 51-80-6301 | Sand & Gravel | 178 | 1,000 | 974 | 1,000 | 1,000 | 1,000 | 1,000 | | | | | |
| 51-80-8000 | Capital Improvement Projects | - | - | - | - | 100,000 | 9,000 | 60,000 | | | | | |
| 51-80-9000 | Equipment Replacement | - | - | - | - | - | - | - | | | | | |
| | Sanitary Sewer Collection System TOTAL \$ | 8,864 | 16,000 | 7,316 | 11,000 | 116,000 | 25,000 | 76,000 | | | | | |

Town of Hayden
ADOPTED

2013 - 2015 Budget and Financial Plan

Enterprise Fund Expenses:

| Account Number | Account Description | 2011 Prior Year Actual | 2012 Current Year Budget | 01/12-10/12 YTD Actual | 2012 Projected Year End | 2013 Budget | 2014 Budget | 2015 Budget |
|----------------|---------------------|------------------------------|--------------------------------|------------------------------|----------------------------|----------------|----------------|----------------|
|----------------|---------------------|------------------------------|--------------------------------|------------------------------|----------------------------|----------------|----------------|----------------|

| | | | | | | | | |
|-------------------------------|-----------------------|-------|-------|-------|-------|-------|-------|-------|
| <u>Airport Lift Station</u> | | | | | | | | |
| 51-81-6006 | Repairs & Maintenance | 1,123 | 500 | 930 | 1,000 | 500 | 500 | 500 |
| 51-81-6103 | Chemicals | - | 500 | 128 | 400 | 500 | 500 | 500 |
| 51-81-7000 | Utilities | 3,807 | 3,900 | 2,715 | 4,200 | 4,300 | 4,360 | 4,460 |
| 51-81-8000 | Capital Improvements | - | - | - | - | - | - | - |
| Airport Lift Station TOTAL \$ | | 4,930 | 4,900 | 3,773 | 5,600 | 5,300 | 5,360 | 5,460 |

| | | | | | | | | |
|---------------------------------|---------------------------|-------|-------|-------|-------|-------|-------|-------|
| <u>Dry Creek Lift Station</u> | | | | | | | | |
| 51-82-6006 | Repairs and Maintenance | 324 | 500 | 874 | 875 | 500 | 500 | 500 |
| 51-82-6103 | Chemicals | 187 | 500 | 527 | 530 | 500 | 500 | 500 |
| 51-82-6500 | Development Reimbursement | - | - | - | - | - | - | - |
| 51-82-7000 | Utilities | 3,069 | 2,950 | 2,102 | 2,950 | 3,020 | 3,060 | 3,130 |
| Dry Creek Lift Station TOTAL \$ | | 3,580 | 3,950 | 3,503 | 4,355 | 4,020 | 4,060 | 4,130 |

| | | | | | | | | |
|--------------------------------|-----------------------|-------|-------|-----|-------|-------|-------|-------|
| <u>West End Lift Station</u> | | | | | | | | |
| 51-83-6006 | Repairs & Maintenance | 1,872 | 500 | 843 | 845 | 500 | 500 | 500 |
| 51-83-6103 | Chemicals | 187 | 500 | 128 | 400 | 500 | 500 | 500 |
| West End Lift Station TOTAL \$ | | 2,059 | 1,000 | 971 | 1,245 | 1,000 | 1,000 | 1,000 |

| | | | | | | | | |
|--------------------------------------|----------------------|---|--------|---|---|--------|--------|--------|
| <u>Sanitary Sewer Debt Service</u> | | | | | | | | |
| 51-84-8000 | Principal & Interest | - | 40,000 | - | - | 33,750 | 33,750 | 33,750 |
| Sanitary Sewer Debt Service TOTAL \$ | | - | 40,000 | - | - | 33,750 | 33,750 | 33,750 |

| | | | | | | | | |
|--------------------------------------|-----------------------|--------|--------|--------|--------|--------|--------|--------|
| <u>Sanitary Sewer Administration</u> | | | | | | | | |
| 51-85-5000 | Administration Salary | 22,518 | 15,650 | 10,418 | 12,915 | 23,479 | 23,949 | 24,428 |
| 51-85-5001 | Social Security | 1,469 | 1,070 | 762 | 955 | 1,760 | 1,795 | 1,831 |
| 51-85-5002 | Unemployment | 70 | 50 | 29 | 45 | 81 | 82 | 84 |
| 51-85-5003 | Worker's Compensation | 289 | 385 | 148 | 220 | 231 | 236 | 240 |
| 51-85-5004 | Health Insurance | 6,304 | 7,000 | 3,384 | 3,835 | 6,900 | 7,487 | 8,123 |
| 51-85-5005 | Pension Expense | 1,393 | 1,565 | 619 | 795 | 1,315 | 1,341 | 1,368 |
| 51-85-5006 | Medicare | 343 | 250 | 178 | 225 | 412 | 420 | 428 |
| 51-85-5008 | Part-time Wages | - | 2,280 | 1,625 | 1,690 | 3,586 | 3,657 | 3,731 |



Town of Hayden

ADOPTED

2013 - 2015 Budget and Financial Plan

| Account Number | Enterprise Fund Expenses: Account Description | 2011 Prior Year Actual | 2012 | | 01/12-10/12 YTD Actual | 2012 Current Year Projected Year End | 2013 | | 2014 | | 2015 | |
|----------------|--|------------------------------|------------------------|--------|------------------------------|--|--------|--------|--------|--------|--------|--------|
| | | | Current Year Budget | Budget | | | Budget | Budget | Budget | Budget | | |
| 51-85-6003 | Office Supplies | 2,459 | 2,000 | 1,883 | 2,000 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| | Sanitary Sewer Administration TOTAL | 34,845 | 30,250 | 19,046 | 22,680 | 40,263 | 41,466 | 41,466 | 41,466 | 41,466 | 42,732 | 42,732 |

| | | | | | | | | | |
|--|--|---------|-----------|---------|-----------|-----------|-----------|-----------|-----------|
| WATER AND SANITARY SEWER EXPENSE TOTAL: | | 731,330 | 1,695,605 | 815,032 | 1,089,285 | 1,755,443 | 1,248,601 | 1,248,601 | 1,299,528 |
|--|--|---------|-----------|---------|-----------|-----------|-----------|-----------|-----------|

Contingency, Transfers and Reserve

| | | | | | | | | | |
|------------|--|--------|--------|--------|--------|---------|---------|---------|---------|
| 51-86-9000 | 25% Reserve (Expense - Capital) | 0 | 0 | 0 | 0 | 247,786 | 225,525 | 225,525 | 224,131 |
| | Health Reserve Account (HRA) | 19,010 | 19,010 | 19,010 | 19,010 | 19,010 | 19,010 | 19,010 | 19,010 |
| | Contingency | - | - | - | - | - | - | - | - |
| | Contingency, Transfers and Reserve TOTAL | 19,010 | 19,010 | 19,010 | 19,010 | 266,796 | 244,535 | 244,535 | 243,141 |

Refuse Expense

| | | | | | | | | | |
|------------|----------------------|---------|---------|--------|---------|---------|---------|---------|---------|
| 51-87-6008 | Contract Payment | 124,841 | 124,350 | 84,832 | 127,250 | 127,250 | 127,250 | 127,250 | 127,250 |
| | Refuse Expense TOTAL | 124,841 | 124,350 | 84,832 | 127,250 | 127,250 | 127,250 | 127,250 | 127,250 |

| | | | | | | | | | |
|---|--|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| ENTERPRISE FUND REVENUE TOTAL | | \$ 1,100,342 | \$ 1,841,984 | \$ 1,094,913 | \$ 1,459,856 | \$ 2,132,784 | \$ 1,604,441 | \$ 1,604,441 | \$ 1,587,012 |
| ENTERPRISE FUND EXPENSE TOTAL | | \$ 875,181 | \$ 1,838,965 | \$ 918,874 | \$ 1,235,545 | \$ 2,149,489 | \$ 1,620,386 | \$ 1,620,386 | \$ 1,669,914 |
| ENTERPRISE FUND TOTAL | | \$ 225,161 | \$ 3,019 | \$ 176,039 | \$ 224,311 | \$ (16,705) | \$ (15,945) | \$ (15,945) | \$ (82,902) |
| 25% Fund Balance for Operations and Maintenance and HRA Reserves: | | | | | | | | | |
| Ending Fund Balance: | | | | | | \$ 266,796 | \$ 244,535 | \$ 244,535 | \$ 243,141 |
| | | | | | | \$ 250,091 | \$ 228,590 | \$ 228,590 | \$ 160,239 |



Town of Hayden
ADOPTED

2013 - 2015 Budget and Financial Plan

| Conservation Trust Fund: | | 2011 | 2012 | 01/12-10/12 | 2012 | 2013 | 2014 | 2015 |
|--|------------------------------|-------------------|---------------------|-------------|---------------------------------|------------|-----------|------------|
| Account Number | Account Description | Prior Year Actual | Current Year Budget | YTD Actual | Current Year Projected Year End | Budget | Budget | Budget |
| Revenue: | | | | | | | | |
| 64-36-4032 | Interest Income | \$ 1,350 | \$ 250 | \$ - | \$ 250 | \$ 200 | \$ 220 | \$ 250 |
| 64-37-4000 | Lottery Proceeds | \$ 16,474 | \$ 18,000 | \$ 13,644 | \$ 16,805 | \$ 16,975 | \$ 17,145 | \$ 17,315 |
| 64-37-4700 | Beginning Fund Balance | \$ - | \$ 82,000 | \$ 70,005 | \$ 83,649 | \$ 100,704 | \$ 76,634 | \$ 93,999 |
| Projected Conservation Trust Fund Revenues TOTAL: | | \$ 17,824 | \$ 100,250 | \$ 83,649 | \$ 100,704 | \$ 117,879 | \$ 93,999 | \$ 111,564 |
| Expenses: | | | | | | | | |
| 64-46-7000 | Sidewalk/Trails Project | - | 30,245 | - | - | 14,245 | - | - |
| 64-46-7500 | Tennis Court Project | - | - | - | - | - | - | - |
| 64-46-8000 | Capital Improvement Projects | - | - | - | - | - | - | - |
| 64-46-8100 | Equipment Purchase | - | - | - | - | 27,000 | - | 25,000 |
| 64-46-9000 | CTF Projects | 6,338 | - | - | - | - | - | - |
| 64-46-9900 | Restricted Ending Balance | - | - | - | - | - | - | - |
| CONSERVATION TRUST FUND REVENUE TOTAL | | \$ 17,824 | \$ 100,250 | \$ 83,649 | \$ 100,704 | \$ 117,879 | \$ 93,999 | \$ 111,564 |
| CONSERVATION TRUST FUND EXPENSE TOTAL | | \$ 6,338 | \$ 30,245 | \$ - | \$ - | \$ 41,245 | \$ - | \$ 25,000 |
| CONSERVATION TRUST FUND TOTAL | | \$ 11,486 | \$ 70,005 | \$ 83,649 | \$ 100,704 | \$ 76,634 | \$ 93,999 | \$ 86,564 |