CITY OF GLENWOOD SPRINGS

2019 BUDGET BOOK

2019 City of Glenwood Springs Budget

Table of Contents

November 1, 2019

Topic	Page Number
Table of Contents	2
Letter of Transmittal	3
2018 Distinguished Budget Award	4
City Manager Letter	8
Summary and Overview	12
Budget Team	16
Process and Timeline	19
Budget Calendar	21
Long-term Strategic Goals	22
Capital Projects	24
Organizational Chart	25
Department Descriptions	26
Position Summary and Personnel	38
S.W.O.T. Analysis	40
Financial Planning, Policies and Goals	44
Fund Balances and Reserves	47
Appropriations	49
Establishing Fees	50
Comprehensive Risk Management	51
Revenue Summary	52
Expenditure Summary	56
Fund Balances Changing More than 10%	60
Fund Organizational Chart	61
Type and Description of Funds	62
General Fund Revenue Summary	65
Enterprise Funds Revenue Summary	66
Cost Allocation Plan	68
Debt Service	69
City Description and Demographics	72
Economic Labor Force Data	81
Tax Receipt Tables	82
Acronyms	85
Glossary of Terms	86

Fund Financial Statements	Page Number
All Funds Summary	88
General Fund Summary	89
Administration and Non-Departmental	93
Legal	94
Human Resources	95
Clerk	96
Information Technology	97
Finance	98
Municipal Court	99
Police Department	100
Engineering	101
Streets and Alleys	102
Community Development	103
Recreation, Arts Programming, Facilities, Parks	105
Arts Programs	107
Facilities	108
Parks and Cemetery	109
Tourism Fund	110
V.A.L.E.	111
Conservation Trust	112
Bus Tax	113
Marijuana Tax	114
Fire and EMS	115
DDA	119
Street Tax	121
Capital Projects	122
A&I	125
Fire Equipment Replacement Fund	126
Fleet Service Fund	128
Water and Wastewater Fund	132
Electric System	142
Airport	150
Landfill	152

LETTER OF TRANSMITTAL

LETTER OF BUDGET TRANSMITTAL

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

Date: December 31, 2018

Attached is the 2019 budget for the City of Glenwood Springs, Colorado, submitted pursuant to Section 29-1-113, C.R.S. The budget was adopted on November 1, 2018 by the City Council of the City of Glenwood Springs. If there are any questions about the budget, please contact Steve Boyd, Chief Operating Officer 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 8.603 mills for all general operating purposes, subject to statutory and/or TABOR limitations. Based on a net assessed valuation of $226,945,680, the total gross property tax revenue is $1,952,414. 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, Chief Operating Officer

The Government Finance Officers Association of the United States and Canada

presents this

CERTIFICATE OF RECOGNITION FOR BUDGET PREPARATION

to

Yvette Gustad, Finance Director
City of Glenwood Springs, Colorado

The Certificate of Recognition for Budget Preparation is presented by the Government Finance Officers Association to those individuals who have been instrumental in their government unit achieving a Distinguished Budget Presentation Award. The Distinguished Budget Presentation Award, which is the highest award in governmental budgeting, is presented to those government units whose budgets are judged to adhere to program standards.

Executive Director Christopher P. Morrill

Date **July 09, 2018**

TABLE OF FIGURES

Figure 1 – Hanging Lake 8

Figure 2 – Fire Station #1 9

Figure 3 – Projected City Revenues and Operating Expenses in 2019 12

Figure 4 - Forecasted Year-end General Fund Revenues and Expenditures 13

Figure 5 - Forecasted Year-end General Fund Reserve 13

Figure 6 - Enterprise Fund Summary 14

Figure 7 - Fleet Services 15

Figure 8 - Mayor Gamba 16

Figure 9 – Mayor Pro-tem Leahy 16

Figure 10 – Councilor Ingraham 16

Figure 11 - Councilor Davis 16

Figure 12 - Councilor Godes 17

Figure 13 - Councilor Kaup 17

Figure 14 - Councilor Voorhees 17

Figure 15 - Budget Officers 18

Figure 16 - Financial Advisory Board 18

Figure 17 - Finance Department 18

Figure 18 - Note from Finance 18

Figure 19 - City Hall 18

Figure 20 - Budget Calendar – Staff in Blue and City Council in Red 21

Figure 21 - Capital Projects and Operating Budget Impact 24

Figure 22 - City Organizational Chart 25

Figure 23 - Staffing Table by Function 38

Figure 24 – Table of Staffing Changes 39

Figure 25 - General Fund Expenditure Growth Rate....42
Figure 26 - ERP Implementation Steps from Plante Moran....43
Figure 27 - General Fund Reserves....48
Figure 28 - Reserve Summary at the end of 2017....48
Figure 29 - Revenue by Fund....52
Figure 30 – Projected Revenues Chart by Source in 2019....53
Figure 31 - Sales and Use Tax Trend....54
Figure 32 - Accommodations Tax Trend....55
Figure 33 - Cap Ex by Function and Fund....56
Figure 34 - Capital Expenditure Schedule by Fund....57
Figure 35 - Chart of City-wide Net Position....58
Figure 36 - Chart of Governmental Activities Net Position....59
Figure 37 - Chart of Business-type Activities Net Position....59
Figure 38 - Fund Balances Projected to Change by More than 10%....60
Figure 39 - Summary of City Activities, Financial Statements and Funds....61
Figure 40 - Fund Types....62
Figure 41 - Where the General Fund Money Comes From....65
Figure 42 - Chart of General Fund Revenues....65
Figure 43 - Chart of Water / Wastewater Fund Revenues....66
Figure 44 - Chart of Electric System Fund Revenues....66
Figure 45 - Chart of Airport Fund Revenues....67
Figure 46 - Chart of Landfill Revenues....67
Figure 47 - Governmental Funds Debt Service Table....70
Figure 48 - Enterprise Fund Debt Service Table....70
Figure 49 - Summary of Interfund Receivables and Payables....71
Figure 50 - Demographic Information for Glenwood Springs....74
Figure 51 - Population and Climate Statistics in Glenwood....75

Figure 52 - Labor Force 77

Figure 53 - Labor Statistics 77

Figure 54 - Garfield County Unemployment Rate 77

Figure 55 - Music Fans Arriving for a Summer of Music Concert Event 80

Figure 56 - Brown Trout Pulled from the Colorado River 80

Figure 57 - A Cyclist Enjoying the New Trail on Red Mountain 80

Figure 58 - Ride Glenwood Bus 81

Figure 59 - Tax Receipt Table by Industry 82

Figure 60 - Table of Sales Tax Collection by Business Areas 83

Figure 61 - Historical Sales Tax Comparison 84

Figure 62 - Commonly Used Acronyms 85

LETTER FROM THE CITY MANAGER

January 1, 2019

Dear Council,

The City of Glenwood Springs staff is pleased to present this budget to City Council at the October 4, 2018 regular session. A few important features of the 2019 budget include:

Figure 1 – Hanging Lake

- Forecasted revenues of $65.5 million (net of bond funds), a 3.3% increase from our 2018 budget;
- Operating expenditures of $55.7 million, a 2.8% increase from last year's budget;
- A balanced General Fund with projected available reserves equal to 34.7% at the end of 2019 ($5.6 million, up from $4.2 million forecasted at the end of 2018) of anticipated expenditures at the end of 2019;
- Issuance of $22.2 million in debt in the A&I Fund for capital projects;
- Capital expenditures of $34.7 million, including issued debt.

Recap of 2018

27th Street Bridge Replacement

In 2018 the bridge over the Roaring Fork River at 27th Street earned the distinction of being the worst-rated bridge in the State of Colorado. The City designed, bid and awarded a contract for the construction of a new bridge during 2018. The bridge is scheduled to be slid into place in August 2019, and work will be completed by the end of the year. The total replacement cost of the project is budgeted at $12,507,494. To date the City has obtained $3.8 million in grant funding to help offset this number. The balance of the funding comes from a bond issued in 2018 in the Acquisition and Infrastructure (A&I) Fund and approximately $500,000 from Garfield County.

Project Financing

On December 5, 2018 the City closed on the first of two tranches of debt financing for infrastructure projects. The second tranche is scheduled to close in mid-January 2019. The total debt amount is $22.2 million, which results in a project fund of $20 million after closing costs and a debt service reserve. The loan is amortized over 15 years and will likely be used to fund the 27th Street Bridge, replacement of South Midland and completion of the Gateway to Glenwood area on 6th Street. Bond proceeds may also be used to support

activity around the Confluence of the Colorado and Roaring Fork Rivers and Southbridge. The debt service will be approximately $2 million per year and replaces the existing bond service of approximately $1.8 million annually.

Figure 2 – Fire Station #1

Fire and EMS Property Tax Renewal

The summer of 2018 was hot and dry which created higher than usual forest fire activity. Several fires burned around the Glenwood Springs area throughout the summer. The City took mitigation and prevention steps including public education, hillside clean-up and a coordinated disaster plan. These measures and the strong performance of our first responders helped avoid a major fire in Glenwood. The Glenwood Springs Fire and EMS property tax was put on the November 8 ballot and passed easily. The tax renews and consolidates the levy of 8.6 mills and will be used for capital equipment and operations for the Fire and EMS Departments.

Key Initiatives in 2019

Major Infrastructure Projects

Lots of planning occurred in 2017 and 2018 that will result in construction in 2019. City staff has been working to design and bid several projects that will have a significant impact in Glenwood.

27th Street Bridge and South Midland

Construction on the bridge is scheduled to start in January. Design for the replacement of South Midland from 27th Street to the Four Mile turn-off is nearly complete and is set to go out to bid in 2019. We expect to begin construction later in the year. Between South Midland and the 27th Street Bridge this area in Glenwood is going to be under construction in some fashion for most of the year.

7th Street Sewer and Streetscape

Council will decide in early 2019 how to finish up the work that's been going on under the Grand Avenue Bridge on 7th Streets. The project was bid with various alternates and timelines. We expect the project to begin in the spring and be completed prior to year-end.

Two Rivers Park Shoreline Restoration

Plans are complete and ready to bid for work on the shoreline at Two Rivers. Debris that has been embedded in the shoreline for years will be removed. The beach will be upgraded, and the boat ramp will be replaced. The existence of a tight "water window" for construction may push completion into 2020.

Street Improvement Campaign

The City budgeted for and completed more street maintenance in 2018 than ever before. Many of Glenwood's streets are overdue for repair or replacement and staff will continue to address this in 2019. The Street Tax Fund has more than $1 million allocated to maintenance activities. There is a possibility that there will be a ballot initiative included in the April election that would add a sales tax solely to be used for the replacement of failed streets. The public works and engineering departments have designed a plan to address all City streets over a period of several years that will cost approximately $56 million. Replacement will include necessary infrastructure upgrades for the water and wastewater systems.

Hanging Lake Shuttle Service

In partnership with the Forest Service the City expects to award a contract for a reservation system and shuttle transportation to the popular tourist destination. Glenwood will contribute parking spaces to the partnership which will encourage visitors to make their way into town rather than coming from the east and simply returning that direction post-hike. Staff will closely watch this experimental arrangement and take any action necessary to improve the service that is scheduled to begin in May 2019.

Landfill Operations

For several years the South Canyon Landfill has been operated by a third-party contractor. The facility has been well run but the financial performance is not adequate to maintain operations into the future. In late 2018 Council directed staff to prepare to self-perform the facility's management upon the expiration of the existing agreement at the end of March. Several pieces of heavy equipment are being sourced in late 2018 and early 2019 including a dozer, loader and compactor. Staff will complete a business plan for the site in January and execute a smooth transition to in-house management on April 1.

Short-term Organizational Factors

Staff Changes

Fiscal 2019 is anticipated to bring fewer changes to the senior staff than the past couple of years. Notably, Robin Millyard will retire on March 31st after 35 years of service to the City. Robin has made an invaluable contribution to the Glenwood in his tenure and retires with the City's sincere appreciation. Though his experience will be sorely missed, we are fortunate to be able to replace the Director of Public works internally when Matt Langhorst takes the reigns upon Robin's departure.

Enterprise Resource Planning

The primary software that Glenwood Springs uses for its finance and accounting functions, human resources, utility billing and community development is severely outdated. That impairs staff productivity by making communication difficult, requiring many simple processes be completed manually and does not provide a single source of shared information. A contract with Tyler Technologies for its Munis product was executed and implementation began in 2018. That will continue in earnest throughout 2019 with the first phase, finance and accounting, scheduled to go live in April. Shortly after cutover, implementation work will begin on phase two; human resources and talent management. When that phase goes live at the end of 2019 work

will begin on the utility billing module followed by the public works/community development module. The implementation is a substantial undertaking and will continue to strain staff resources until fully implemented.

Council Turnover

Mayor Michael Gamba and Mayor Pro-tem Todd Leahy are both term-limited after eight years of service and will leave Council after the April election. I would like to thank them for their dedication to the City and vision for its long-term success. In addition to these two changes, Councilors Steve Davis and Jim Ingraham hold seats that are up for election. The City will have at least two and as many as four new members on its City Council in 2019.

We appreciate the support of our City Council and the many citizens who contribute their time to various boards and commissions. Staff and leadership are looking forward to serving Glenwood residents in a busy 2019.

Sincerely,

Debra Figueroa, City Manager

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 3.8% annually from all sources. Total revenue for the City in 2017, the last year available at the time this budget document was issued was $54.3 million.

Fiscal year 2017 was impacted substantially by the Grand Avenue Bridge Project as Sales and Use Taxes are the primary source of revenue the City uses to conduct Governmental Activities. Glenwood saw a temporary drop in Sales and Use Tax revenue in 2017 and expected to make that up in fiscal year 2018. At the time of this budget submittal we are on track to meet the 2018 forecast.

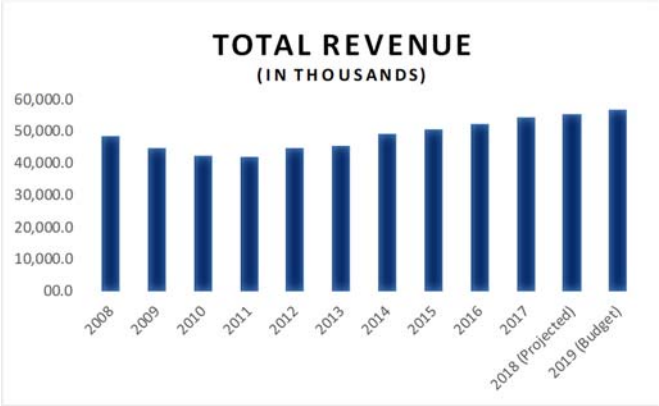


Figure 3 – Projected City Revenues and Operating Expenses in 2019

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. Some projects such as feasibility studies may be considered an operating expense if they are not specifically attached to a particular capital item even though we do not expect them to continue.

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 2019 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. More detail on this is available in the Capital Expenditures section of this book.

General Fund

General Fund revenues are projected in 2018 to be $16.0 million and are forecasted to rise to $16.4 million in 2019, an increase of 2.1%. Expenditures are expected to rise by 2.7% from the 2018 projection, primarily from increasing wages and benefits. These budget numbers include Interfund Cost of Service allocations from governmental and a capital funds.

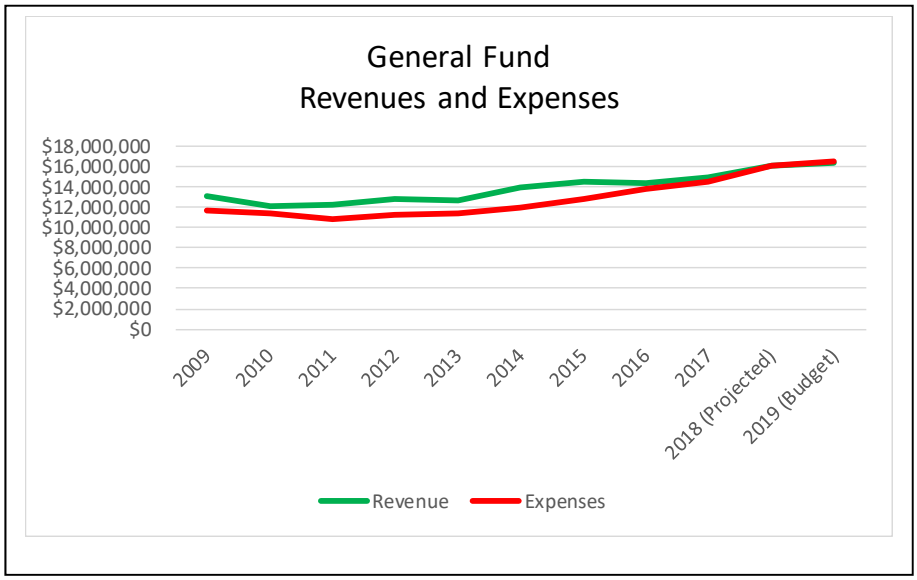


Figure 4 - Forecasted Year-end General Fund Revenues and Expenditures

Total reserves continue to grow slightly by 1.4% including franchise and allocated organizational costs from enterprise funds. This balance includes $1.5 million in reserved or committed fund balance not available to Council for appropriation.

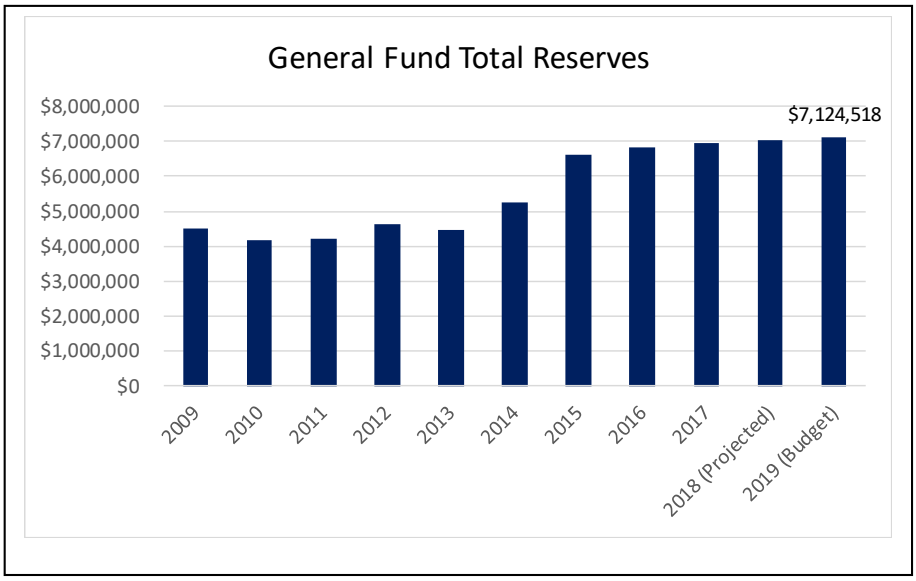


Figure 5 - Forecasted Year-end General Fund Reserve

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 operating costs and the 2019 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 2019.

The Water Fund's unreserved retained earnings is forecasted to shrink from $36.4 million projected at the end of 2018 to $35.9 million at the end of 2019 as a result of several scheduled infrastructure replacement projects.

The Electric Fund's ending retained earnings of $21.9 million at the end of 2019 are slightly higher than the $21.2 million projected at the end of 2018.

The Airport Fund is relatively small and is not expected to have any significant changes. The fund should produce a positive income of approximately $4,500 in 2019.

The Landfill has faced difficult financial challenges in the past few years that need to be addressed in 2019. The City's outsourced operational contract expires at the end of April 2019. In 2018 Council directed staff to prepare a business plan to acquire equipment and operate the landfill in-house at that time. The landfill has had expenses exceed revenues for the past few years, resulting in reserves being reduced to approximately $3 million at the end of 2018. Acquiring equipment and operating the landfill for most of 2019 is expected to reduce reserves to approximately $1.5 million at the end of 2019. The financial performance of the City's landfill will be closely monitored throughout the year to ensure sufficient reserves are maintained to handle an emergency.

Enterprise Funds		
Utility Enterprise Funds	**REVENUES**	**EXPENDITURES**
Water & Sewer System	6,681.2	6,800.4
Electric System	16,345.7	15,512.6
Airport Enterprise Fund	154.6	150.1
Landfill Enterprise Fund	2,694.3	3,525.3
Total Enterprise Funds	**$25,875.9**	**$25,988.3**

Figure 6 - Enterprise Fund Summary

Fleet Service Fund

The Fleet Fund is expected to realize a 5.1% increase in service and replacement revenue from 2018. The Fleet Fund is expected to spend $818,000 in capital improvements and replacements this year including purchases of equipment for water and wastewater operations, street maintenance equipment and five police fleet vehicles. Leadership in Fleet Services will fall to Dusty Noffsinger, Fleet Superintendent in 2019.

Figure 7 - 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
- Associated Governments of Northwest Colorado

Figure 8 - Mayor Gamba

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 (Alternate)
- Glenwood Springs Chamber Resort Association Board of Directors

Figure 9 – Mayor Pro-tem Leahy

Jim Ingraham, 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 (Alternate)
- Northwest Colorado Council of Governments Rural Resort Region (Alternate)
- Roaring Fork Transportation Authority (RFTA) Board of Directors (Alternate)

Figure 10 – Councilor Ingraham

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 11 - 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)
- Garfield Clean Energy (Alternate)
- Glenwood Springs Rural Fire District Board

Figure 12 - Councilor Godes

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

- River Commission (Alternate)
- Victims Assistance and Law Enforcement Board (VALE)
- Housing Commission
- Arts and Culture Board
- Ruedi Water and Power Authority (Alternate)

Figure 13 - Councilor Kaup

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

- Historic Preservation Commission (Alternate)
- Tourism Promotion Board
- 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 14 - Councilor Voorhees

Staff Budget Officers and Financial Advisory Board Members

Budget Officer	Department
Debra Figueroa	Admin, Non-dept
Eric Arnette	Information Technology
Yvette Gustad	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 /Chief
Terry Wilson	Police Chief

Figure 15 - Budget Officers

FAB Member	End of Term
Kathryn Trauger (Chair)	February 2021
Ksana Oglesby (Vice Chair)	February 2019
Ted Edmonds	February 2021
Terri Miller	February 2020
Steve Beckley	February 2020
Munro Wilcox	February 2020
Charlie Willman	February 2019
Dan Sullivan	February 2021
Annette Franta	February 2021
Erik Kushto	February 2021
Jim Ingraham (Council)	
Jonathan Godes (Council)	

Figure 16 - Financial Advisory Board

Finance Department

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

Figure 17 - Finance Department

Note from the Finance Department
Thank you to our City Manager, everyone on Council, the Financial Advisory Board and especially Department Heads for your patience and hard work.

Figure 18 - Note from Finance

Figure 19 - 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 2019 Budget Process

City Council

City Council discussed the preparation of the 2019 budget with staff beginning in May 2018 with a session to determine priorities to be included. Work sessions began in July 2018 and continued throughout the adoption of the budget on November 1, 2019.

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 Director, COO and City Manager 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 September and included in the official budget submittal to Council on October 4, 2018.

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 each of 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 4th. A 10-day period of public review followed, and a public hearing was held on October 18th. The budget was then adopted at the November 1st 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.

2019 Budget Calendar

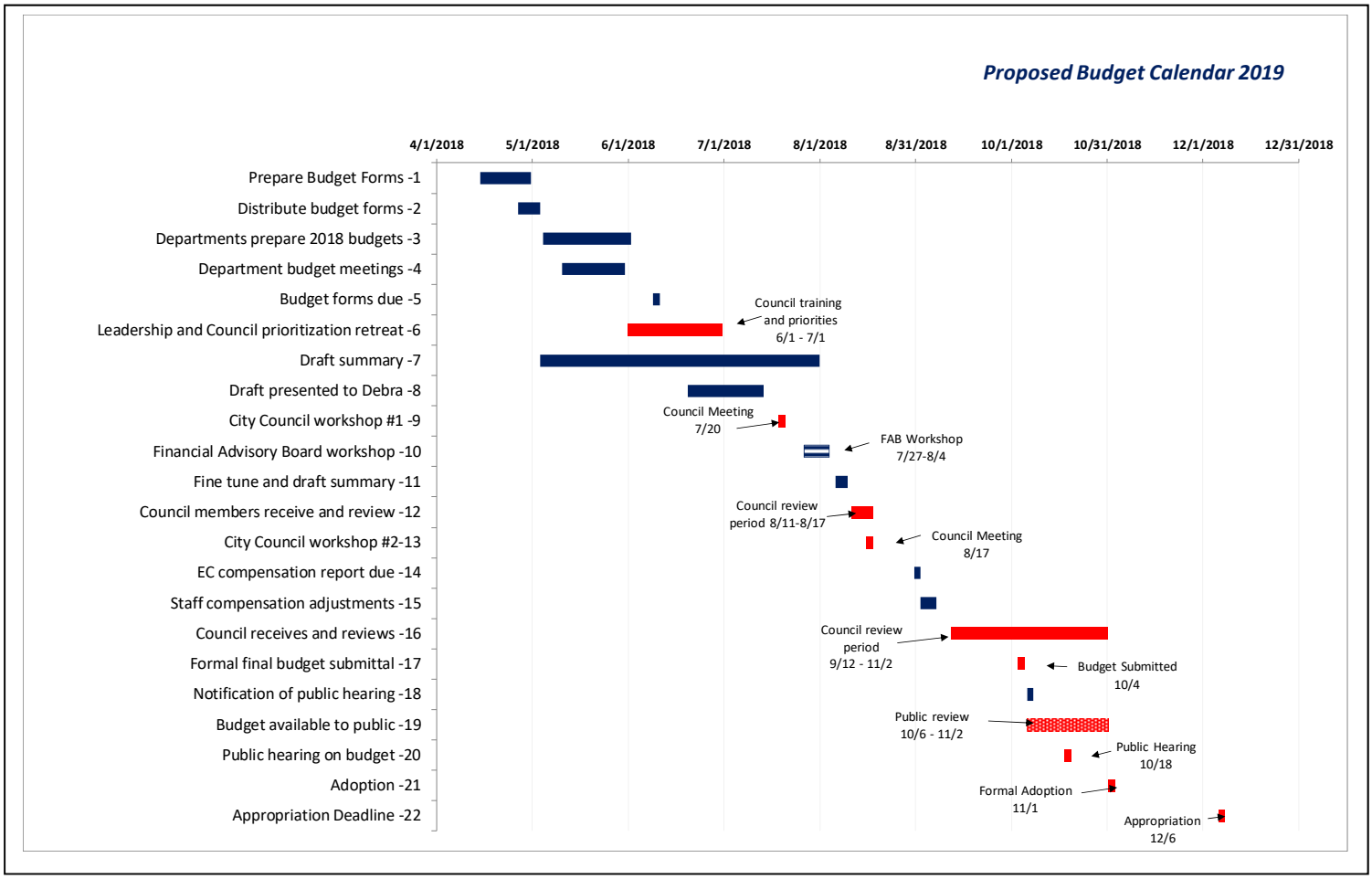


Figure 20 - Budget Calendar – Staff in Blue and City Council in Red

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.

Street and Bridge Infrastructure

City streets are in need of improvement and repair. Several major projects are anticipated to move forward in 2019 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 budget line items of $23.8 million in 2019 that will be allocated between these projects. Much of the funds for these projects will come from an A&I bond that is scheduled to close in two tranches; one in December 2018 and the other in January 2019. Together the total debt in the A&I fund will be approximately $22.2 million, of which $20.0 million is available for projects. The remaining funds are used for closing costs and debt service reserves. The City has received generous grants and funding from Garfield County, Federal Mineral Leasing District, Department of Local Affair and has applied for a $7 million Build America grant from the federal government.

Staff Productivity and Leadership

The 2019 budget includes a 3.0% cost-of-living compensation increase to City staff and fully absorbs an 8% increase in the cost of benefits due to rising healthcare costs. The budget has no change in total FTE, although one position was eliminated in the Municipal Court Department and a position in Water was added. This budget also has $750,000 to continue the implementation of a City-wide Enterprise Resource Program (ERP) that will improve staff productivity. The financials module is set to go live in April 2019, followed by the talent management (HR) module coming online in December 2019.

Capital projects that support this goal include the implementation of an enterprise resource program, City facility management, computer replacement cycle, software upgrades and the strategic planning process planned for 2019. Upgrades to Council Chambers are also addressed in the 2019 budget.

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 2019. 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. Broadband infrastructure may be included in several street maintenance/replacement projects that begin in 2019.

Revenue Growth

Efforts to increase revenue available to carry out the City agenda in 2019 include increased sales and use tax compliance, voluntary applications from remote online retailers for sales tax licenses, accommodations tax collection from owners offering short term rentals, sales and excise tax on recreational marijuana, pursuit of grants and a potential street tax initiative that may be on the April 2019 ballot.

Affordable housing

Three major housing complexes are underway that will provide additional residential capacity. The Oasis Creek Project will be completed in 2019, 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.

Major Capital Projects

The 2019 budget includes capital projects that support the long-term strategy adopted by the City. The list of projects approved by Council in 2019 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.	$750,000 in 2019 including the operating budget impact in the next column. $2.75 million between 2019 and 2026.	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. *Additional operating costs in 2019: $97,000 from temporary administrative assistance in Finance and IT to backfill existing workload.*	Strategic planning process, street and Bridge Infrastructure, Community Broadband, Revenue Growth, Staff Productivity and Leadership
PC and Server Replacement Cycle	Old personal computers strain staff productivity and increase operational costs. Server replacements and a one-time upgrade to our document management system are included.	$161,000 in 2019. This is an ongoing item in the budget.	No additional cost is expected to be incurred. Rather, additional benefits will accrue through improved productivity. *Additional operating costs in 2019: none other than the normal computer replacement cycle.*	Staff productivity and leadership, revenue growth
27th Street Bridge and Roundabout	Build a roundabout and bridge at 27th Street including curb and gutter, drainage and rock mitigation.	$11.2 million; this project will begin in January and finish in late 2019. Grant funds and contributions from Garfield County may contribute to this amount.	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. *Additional operating costs: in 2019: $135,000 in professional services.*	Street and bridge infrastructure, economic development, affordable housing
South Midland Road Improvements	Reconstruct South Midland Road; 100% design.	Project will be bid and awarded in 2019 and is expected to be completed in 2019. $5 million is included in the 2019 budget.	*Additional operating costs in 2019: none.*	Street/bridge infrastructure, economic development, housing

Figure 21 - Capital Projects and Operating Budget Impact

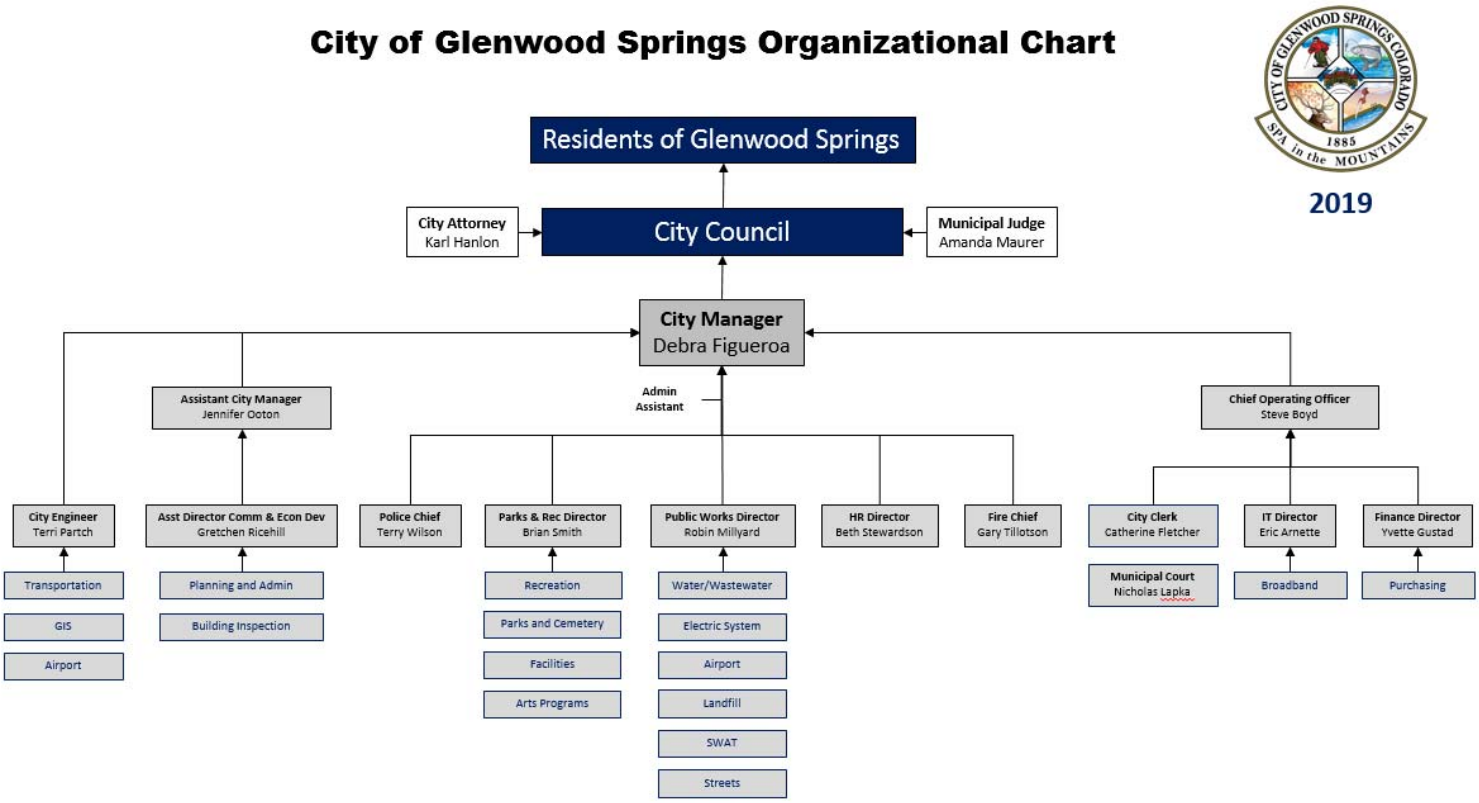


Figure 22 - City Organizational Chart

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.

2019 objectives include hiring a grants manager and taking new Councilors through each department for orientation.

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.

Goals in 2019 include running a general election in April, upgrading Council Chambers' technology and infrastructure and completion of getting old data into the document management system.

Finance, Director Yvette Gustad

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.

2019 priorities include successfully closing bond funding for major infrastructure projects, assisting public works with a street repair campaign in anticipation of a ballot initiative for a streets tax and implementing the financial module of the ERP system City-wide.

Information Technology, Director Eric 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.

Goals in 2019 include the implementation of an agenda management system, ERP design and roll-out, acquisition and placement of new phone system and better conference call management program.

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.

2019 goals include transitioning in a new Court Administrator, fully training a Court Clerk and backing both positions up to cover absences. Court expects more summons as a result of the police department becoming more fully staffed.

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

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, analyzing emerging legal principles to determine their effects on the City.

The focus of our legal team is to carry out all governmental and business activities of the City without exposing it to legal liability. In 2019 primary challenges are expected in the negotiation to provide a reservation/shuttle service to Hanging Lake, urban renewal efforts, and right of way acquisitions on major construction projects.

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.

The primary focus in 2019 for the police department will be to add two officers; these positions are in the budget but have been open for some time.

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 2018 however, work will continue in 2019 as the redrafting efforts will likely require updates to the zoning map, and development of new procedural manuals and application checklists.

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.

Priorities in community development include hosting many public meetings for community input, passing the final development code ordinance, execution of an urban renewal solution to blight within a particular taxing area in Glenwood and completion of the airport study.

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.

In 2019 the building department will pass an ordinance updated the building code, complete the implementation of a process to better manage building permit applications, and provide Council with enough research and information to make a final determination on how to handle Vacation Rental By Owner (VRBO) facilities in town.

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.

Engineering will be responsible in 2019 for compliance with federal grant inspection regulations on the 27th Street Bridge project, bid and award a contract for the South Midland rebuild, and to reach 100% design on the Two Rivers Park, 7th Street beautification and 6th Street area projects.

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 rights-of-way 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 rights-of-way 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.

In 2019 the streets department will need to design and communicate a specific plan, by year and by street, to rebuild all failed streets in Glenwood (more than half in the City are in this category) and by dollar amount in response to community requests to add a temporary sales tax to rebuild all existing streets. It will also design and implement a parking solution to the Cooper Street area in the downtown district.

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.

The goals for Parks and Recreation in 2019 are to bring the A&I subsidy in at least $100,000 below budget, right-size community center and program rates, move to a upgraded POS system that will push credit card convenience fees through to the customer, and successfully complete projects in the Capital Fund including floor and exercise equipment replacement.

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.

The parks department would like to fully renovate and replace equipment at one or more local parks, complete the planning of the Two Rivers Park project, handle the City's operational responsibilities in the new Hanging Lake Shuttle service and complete a wage study for part-time and seasonal employees to ensure their compensation is at market.

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

Preventive 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.

The Fleet Department will procure six new vehicles, transition superintendent duties to Dusty Hoffsinger and identify a new place to locate its portion of the existing Municipal Operations Center that is expected to be deemed unsafe within a few years.

Staffing Table by Function

Position Schedule 2019

Departmept or Fupctiop	2017 Actual	2018 Projected	2019 Budget
General Fund			
Administration	11.75	11.75	11.75
Non-Departmental	0.00	0.00	0.00
Legal	0.00	0.00	0.00
Human Resources	3.00	3.00	3.00
City Clerk	2.00	2.00	2.00
Information Technology	4.50	4.50	4.50
Finance	9.00	9.00	8.00
Municipal Court	2.00	2.00	1.00
Police Department	34.00	34.00	35.00
Engineering	5.50	5.50	5.50
Streets	9.00	9.00	9.00
Community Development - Planning	4.75	4.75	4.75
Community Development - Building	2.50	2.50	2.50
Recreation	14.00	14.00	14.00
Arts Programs	1.00	1.00	1.00
Facilities	2.00	2.00	2.00
Parks and Cemetery	12.17	12.17	12.17
Total General Fund	**117.17**	**117.17**	**116.17**
Fire and EMS	**30.72**	**30.72**	**30.72**
S.W.A.T. (Capital Projects)	**3.00**	**3.00**	**3.00**
Fleet	**4.00**	**4.00**	**4.50**
Water and Wastewater			
Water Admin	2.75	2.75	2.75
Water Treatment	4.00	4.00	4.00
Water Distribution	4.00	4.00	5.00
Wastewater Treatment	4.00	4.00	4.00
Wastewater Collection	4.00	4.00	4.00
Total Water	**18.75**	**18.75**	**19.75**
Electric			
Electric Admin	1.75	1.75	1.75
Electric Maintenance	8.00	8.00	8.00
Electric Customer Svc	2.00	2.00	2.00
Broadband	3.50	3.50	3.50
Total Electric	**15.25**	**15.25**	**15.25**
Airport			
Total Airport	0.15	0.15	0.15
Landfill			
Total Landfill	4.00	4.00	4.00
Total Employee Count=>	**193.04**	**193.04**	**193.54**

Figure 23 - Staffing Table by Function

Changes in Staffing

Admin: Finance Director reclassified to COO in Administration

Finance: Assistant Director reclassified to Director

Municipal Court: Court Clerk position eliminated

Police Department: 2 PO I added, 2 Records Clerk I promoted to Records Clerk II, 5 PO II promoted to PO III

Fleet: .5 Assistant Public Works Director added, will replace outgoing Director

Water and Wastewater: .67 Utilities Director added, 1 Utility Worker I added

Electric: .5 Assistant Public Works Director added

Note: Total City FTE from 2018 to 2019 will be unchanged. The water and wastewater funds added an assistant public works director temporarily who will replace the Public Works Director upon retirement in early 2019.

Figure 24 – Table of Staffing Changes

Strengths

Solid Financial Condition

Projected Available Reserves in the General Fund at the beginning of the 2019 budget year were $5.55 million, or 35.1% of expenditures. At the end of 2019 General Fund Available Reserves are projected to be 5.63 million, or 34.7% of expenditures. In total the City's net position increased from $161.0 million at the end of 2016 to $164.8 million at the end of 2017, the most recent audited position. 76% of that amount are capital assets and not an available source for payment of future spending. Similar increase are projected at the end of 2018 and budgeted in 2019 resulting from the City's continued investment in infrastructure projects. 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. The City has engaged a municipal advisor and placement agent to assist in the underwriting of approximately $22.2 million in debt serviced by the A&I Fund for improvements to South Midland, the 27th Street Bridge and the 6th Street Gateway to Glenwood. Sales and Use Tax revenues recovered in 2018 from a small downturn in 2017 resulting from the Grand Avenue Bride being down from replacement between August and November 2017. The 2019 budget has a projected increase in sales tax revenue of 2.0%. Our enterprise funds, with the exception of the Landfill, are operating in the black and have sufficient reserves to meet obligations in 2019 and beyond. The Water/Wastewater Fund is expecting to complete an unusually high number of improvements in 2019 which will lower its reserve balance by approximately $1 million.

Strong City Staff

Glenwood is fortunate to a have a hardworking and highly competent employee base. Key leadership positions are relatively fully staffed going into 2019. 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. Revenue increases year-to-date in 2018 appear to be strongest in our downtown core area including the DDA's tax increment financing district that were most negatively impacted during the 2017 bridge closure.

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 a full-time position. That constraint generates substantial opportunity cost in many departments and functions as technology utilization presents inefficiencies rather than promoting leverage of staff time. The 2019 budget has funds available to subsidize IT activities, mostly related to the stress of ERP implementation, on a temporary outsourced basis. Additionally, temporary administrative assistance in the Finance Department is expected to be necessary at the beginning of 2019 to support the cutover of our accounting system to the new ERP being implemented.

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.

The City is considering seeking approval for an attractions tax and/or a streets tax to fund a reconstruction campaign. We've recently implemented rate structure changes in our utilities funds that will generate

additional money. One of the finance department's directives in 2019 is to increase sales and use tax audit activity to reduce non-compliance in collecting and remitting tax. 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. We expect to issue approximately $22.2 million in debt in 2019, preserving the remaining bonding capacity for projects that may include Southbridge and/or development of the confluence area.

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 2019 to be fixed because we hope to defer them into next year. In the event these problems accelerate in 2019 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 10 years is approximately 3.5%. This is largely a result of wage growth in the area. Wages and benefits are approximately 70% of the general fund so increases have a substantial impact.

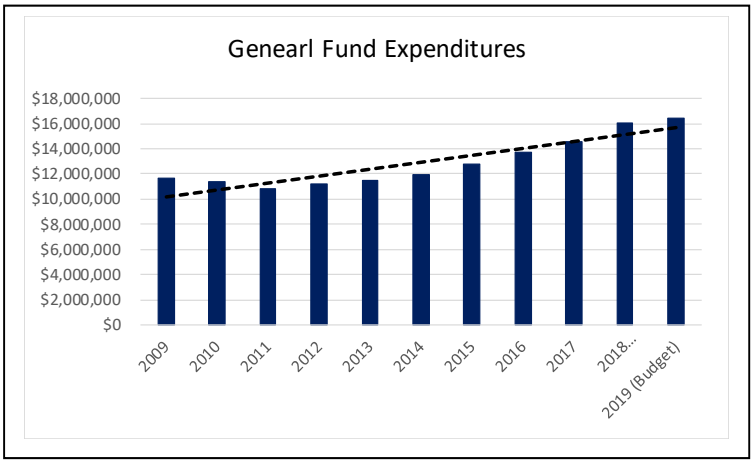


Figure 25 - General Fund Expenditure Growth Rate

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.

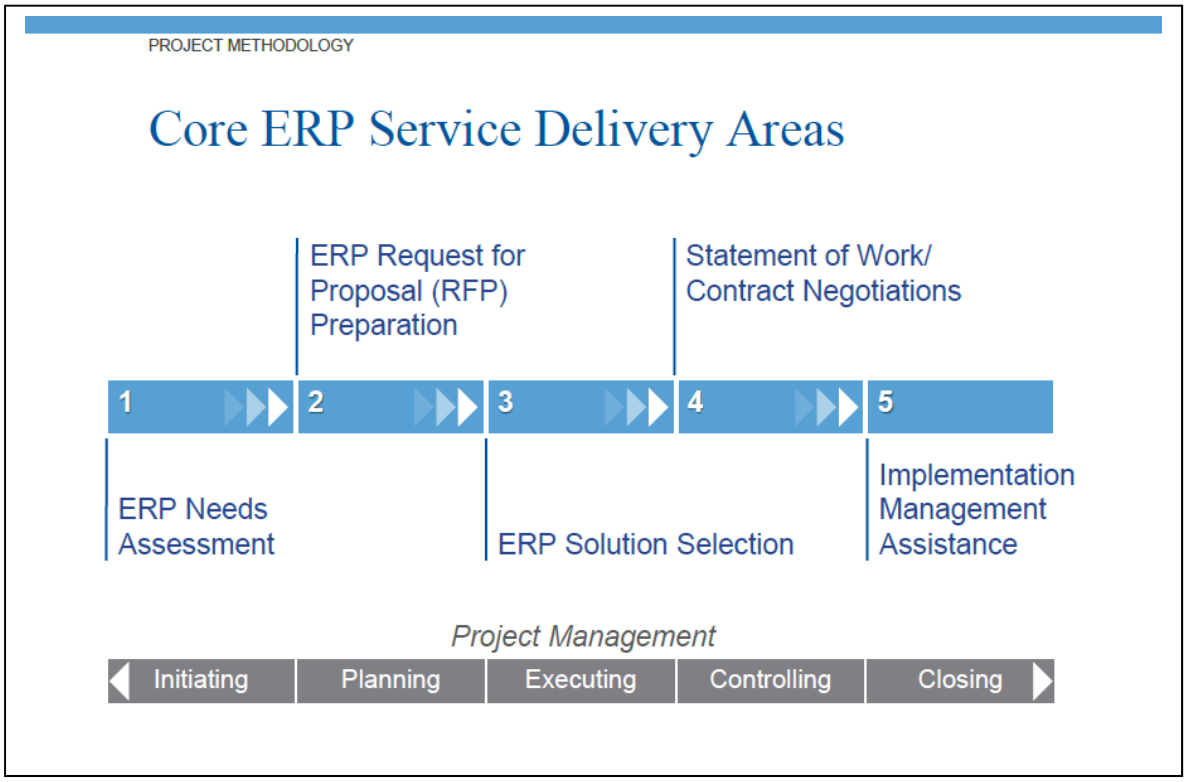


Figure 26 - ERP Implementation Steps from Plante Moran

FINANCIAL POLICIES AND GOALS

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 meetings with Council and Department Heads were held at various locations to discuss budget and spending priorities.
2. The Finance Director, COO 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 most of the time in their monthly meetings in June, July, August, September and October to review and discussion of the budget. Both Council representatives (Ingraham and Godes) attended these meetings and reported FAB's progress to the full Council during regular sessions.

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, COO and City Manager 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 2018 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, 136 BIW's were submitted by staff seeking $11.4 million in expenditures of which 110 for $6.2 million, or 54%, were approved by the City Manager and appropriated by Council.

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. Throughout the implementation of phase 1 in the ERP staff will produce a Procurement and Contracts Manual that matches determined workflow.

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 2018 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 2019 we expect to continue to implement 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 and Delegates

In 2018 the City Manager's authority to bind the City to a contract increased from $10,000 to $100,000. 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. The COO and Assistant City Manager can approve budgeted expenditures up to $50,000. The authority for a department head to approve an expenditure was increased from $5,000 to $25,000.

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.

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.

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.

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 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 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%.

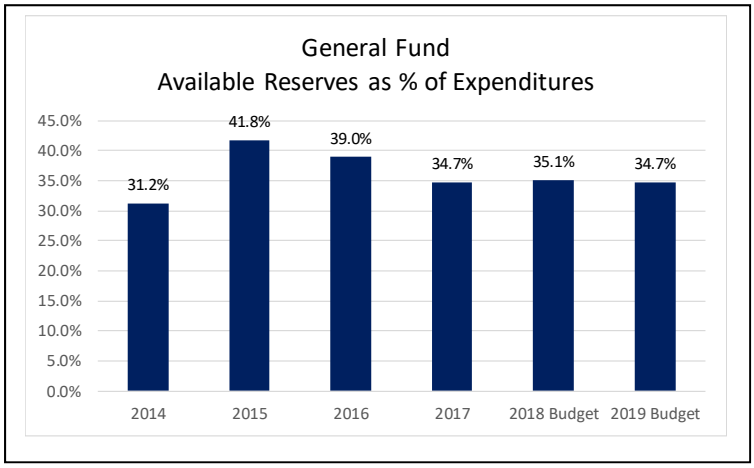


Figure 28 - Reserve Summary at the end of 2017

	General Fund	Fire and Ambulance Fund	Downtown Development Authority	Street Tax Fund	Capital Projects Fund	Acquisition and Improvement	Non-major Governmental Funds
Nonspendable:							
Prepaids	820	-	-	-	-	-	3,532
Housing Program Debenture	610,000	-	-	-	-	-	-
Total Nonspendable:	610,820	-	-	-	-	-	3,532
Restricted:							
Tabor Emergencies	858,212	-	-	-	-	-	-
Asset Forfeiture Accounts	73,754	-	-	-	-	-	-
Conservation Trust	-	-	-	-	-	-	361,512
Bond Reserve	-	-	-	-	-	1,182,500	-
Fire Bond Taxes	250,687	-	-	-	-	-	-
Total Restricted:	1,182,653	-	-	-	-	1,182,500	361,512
Committed:							
Road & Housing Fees	204,365	-	-	-	-	-	-
Tourism Fund Reserves	-	-	-	-	-	-	159,718
Tourism Fund	-	-	-	-	-	-	462,503
V.A.L.E. Fund	-	-	-	-	-	-	55,358
Bus Tax Fund	-	-	-	-	-	-	666,269
Marijunana Sales Tax Fund	-	-	-	-	-	-	131,333
8th Street Connection	-	-	-	2,275,000	-	-	-
Street Tax Fund	-	-	-	943,946	-	-	-
Other Capital Projects	-	-	-	226,854	619,842	-	36,889
Total Committed:	204,365	-	-	3,445,800	619,842	-	1,512,070
Assigned:							
Other Capital Projects	-	-	-	-	-	3,192,679	-
Theater Project	-	-	-	-	-	704,112	-
Capital Projects Fund	-	-	-	-	4,051,287	-	1,248,220
Total Assigned:	-	-	-	-	4,051,287	3,896,791	1,248,220
Unassigned:	4,971,480	-	(714,494)	-	-	-	-

Figure 27 - General Fund Reserves

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.

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 2019 and 2020.

Our landfill is underperforming financially and will be analyzed closely in 2019 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.

Convenience Fees for Credit Card Use

Payment for fees, services, community center memberships and code violations are accepted by credit card, cash or check. Beginning in 2019 the City will pass the processing cost charged by the bank through to credit card users in an effort to allocated expenditures where they are incurred. All services can be paid for by cash, check or ACH for anyone not wanting to incur a convenience fee. City-wide convenience fees paid last year were in excess of $100,000.

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 2018 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 2018 than in 2017.

The 2018 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

Where the Money Comes From - by Fund

2019 Forecasted Revenue		
Fleet Service Fund	$1,534.1	2%
Street Tax Fund	$2,611.4	3%
Fire and EMS Fund	$1,073.9	1%
Capital Projects Fund	$2,609.4	3%
A&I Fund	$31,355.1	36%
Enterprise Funds	$25,875.9	30%
General Fund	$17,703.8	20%
Other	$4,918.8	6%
Total	$87,682.4	

Figure 29 - Revenue 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. This fund will also receive the proceeds from and service certain bond issues as needed, in 2019 this is expected to be approximately $12.2 million.

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

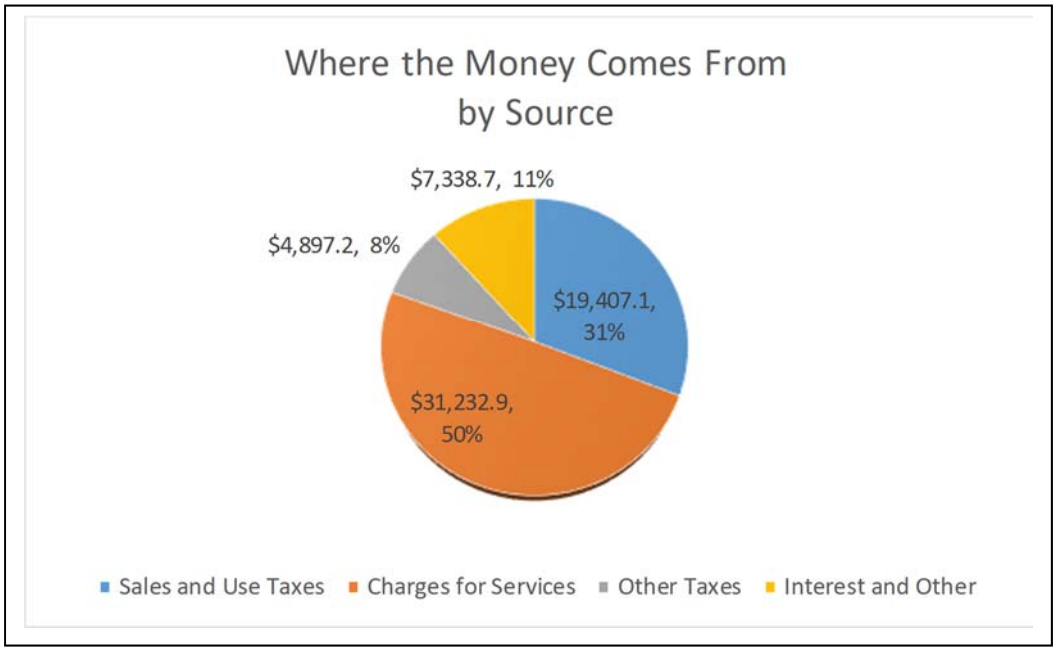


Figure 30 – Projected Revenues Chart by Source in 2019

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 around 4%. The 2019 budgeted sales and use tax is 2% over the 2018 budget.

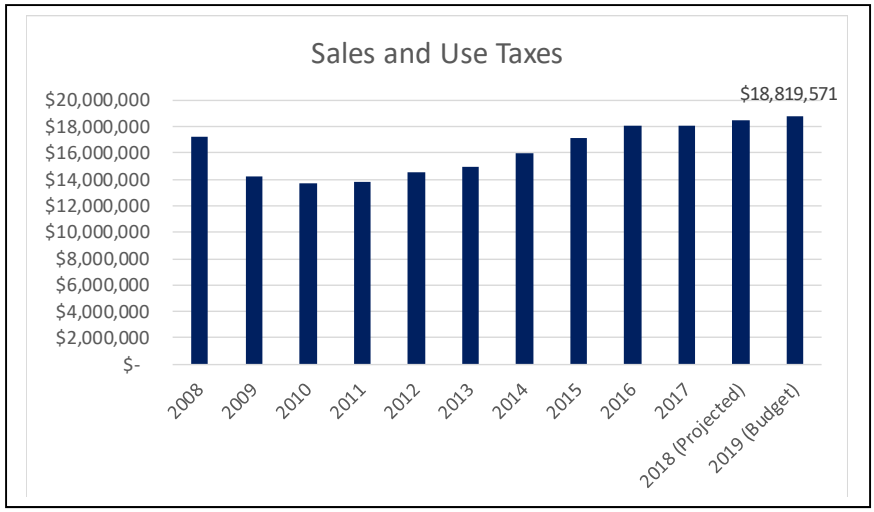


Figure 31 - Sales and Use Tax Trend

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 2018 budget amount. While we expect to fall short in 2017 of that target, the 2019 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 2018 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. 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.

Charges for Service

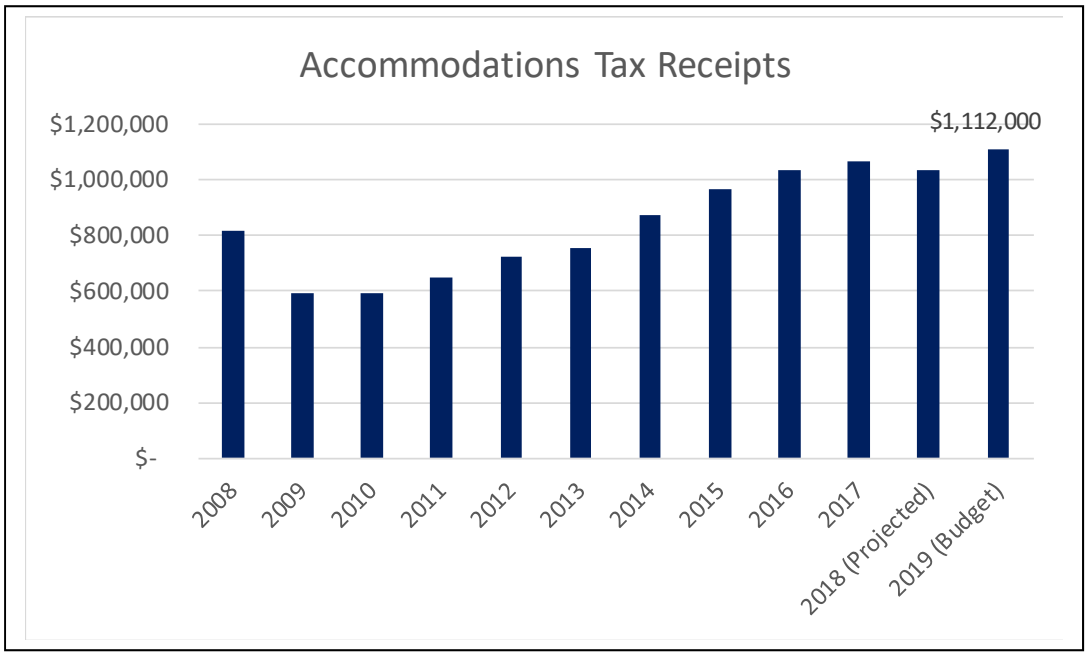


Figure 32 - Accommodations Tax Trend

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

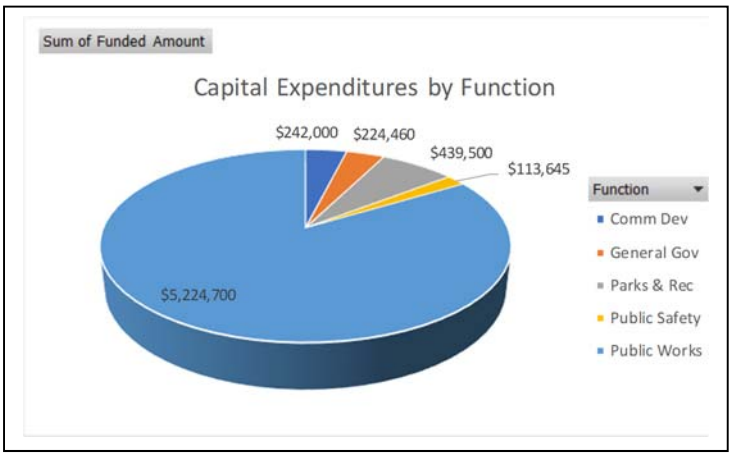
Budgets for staff resources come together with the department head, finance department and human resources meeting to determine the need for help and its rate of pay. The recommended staffing levels are reported to the City Manager who makes the determination of which positions to fund and for how much.

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.



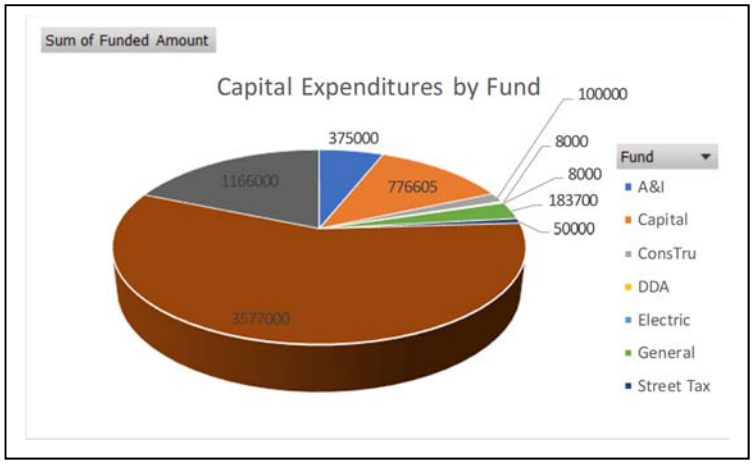


Figure 33 - Cap Ex by Function and Fund

Schedule of Capital Expenditures by Fund

Requesting Department	Description	Requested Amount	Funded Amount	Recurring Cost	Fund
Arts	Storage Shed for 7th Street Events	$12,000	$12,000		Capital
Arts	Stage on 7th Street	$8,000	$8,000		DDA
Comm Dev	River Commission Clean-up	$2,000	$2,000	$0	A&I
Comm Dev	Raymond Property Stabilization	$20,000	$20,000		A&I
Comm Dev	Public Art - 6th Street	$45,000	$45,000		A&I
Comm Dev	Planner II to Senior	$7,500	$7,500	$7,500	General
Comm Dev	Zoning Planning Consultant	$30,000	$30,000	$0	General
Electric	Wage increase - Hess 2.5%	$2,000	$2,000	$2,000	Electric
Electric	Wage Increase - Hoffmeister 2.5%	$2,000	$2,000	$2,000	Electric
Electric	Wage Increase - Lucas 2.5%	$2,000	$2,000	$2,000	Electric
Electric	Apprentice Lineman to Journeyman	$2,000	$2,000	$2,000	Electric
Engineering	Aerial Photography Update	$20,000	$20,000		General
Facilities	Council Chambers Appliances	$5,000	$5,000		Capital
Facilities	LED City Hall lights	$6,500	$6,500		Capital
Facilities	RTU Compressor Coil Replacement	$30,000	$17,000		Capital
Facilities	City Hall Carpet	$35,000	$35,000		Capital
IT	Desktops for Auto Cad (2) & iPads for field	$5,600	$5,600		Capital
IT	Wireless Expansion	$12,000	$12,000	$0	Capital
IT	PC Replacement Cycle	$33,000	$33,000	$33,000	Capital
Parks	River Trail Retaining Wall	$45,000	$45,000		A&I
Parks	Parks Masterplan	$40,000	$40,000		Capital
Parks	Wage and Salary Study	$5,000	$5,000		General
Police	GC Comm Authority Fees (includes Fire)	$38,645	$38,645	$38,645	Capital
Police	2 Records Clerks to Senior Clerks	$5,000	$5,000	$5,000	General
Police	3 Patrol Officers from I to II	$7,500	$7,500	$7,500	General
Police	3 Patrol Officers from II to III	$7,500	$7,500	$7,500	General

Requesting Department	Description	Requested Amount	Funded Amount	Recurring Cost	Fund
Police	3 Patrol Officers from II to III	$7,500	$7,500	$7,500	General
Recreation	Aquatics VGB Frames and Grates	$9,000	$9,000		A&I
Recreation	Activity Pool Main Drain Repair	$12,000	$12,000		A&I
Recreation	Activity Pool UV System	$42,000	$42,000		A&I
Recreation	CC Elevator Escape Hatch	$8,000	$8,000		Capital
Recreation	CC Projectors (5)	$8,500	$8,500		Capital
Recreation	Pool Roof Flashing	$30,000	$30,000		Capital
Streets	Software	$6,200	$6,200		General
Streets	Safety	$7,500	$7,500		General
Transportation	Bus Wraps	$20,000	$20,000		Bus Tax
W/WW	Personnel - Operator/Utility Promotions	$10,000	$10,000	$10,000	W/WW
W/WW	CIP - SCADA Master	$10,000	$10,000		W/WW
W/WW	CIP - Telemetry Improvements	$10,000	$10,000		W/WW
W/WW	Hot Pressure Washer	$14,000	$14,000		W/WW
W/WW	Turbitidy Meter Replacement	$15,000	$15,000		W/WW
W/WW	CIP - Lift Station Control Upgrades	$18,000	$18,000		W/WW
W/WW	CIP - Water Hydrolic Model	$25,000	$25,000		W/WW
W/WW	CIP - Water Main 27th to 4 Mile	$25,000	$25,000		W/WW
W/WW	CIP - WTP Access Road Resurfacing	$35,000	$35,000		W/WW
W/WW	CIP - WTP SCADA System Upgrades	$40,000	$40,000		W/WW
W/WW	Clarifier Launder Covers	$45,000	$45,000		W/WW
Comm Dev	Economic Development	$50,000	$50,000		A&I
Engineering	Traffic Calming	$50,000	$50,000		Street Tax
Streets	Pot Hole Trailer	$50,000	$50,000	-	Capital
Parks	Whitewater Park Wave work	$50,000	$50,000		Capital
IT	HP Server Upgrades	$54,360	$54,360	$27,500	Capital
Police	e-Fingerprinting	$55,000	$55,000	$2,500	Capital

2019 BUDGET INITIATIVE WORKSHEETS

Requesting Department	Description	Requested Amount	Funded Amount	Recurring Cost
IT	Laserfiche Upgrade	$56,000	$56,000	$46,00
Engineering	Ride Hailing On-demand Transit Pilot	$60,000	$60,000	
W/WW	CIP - RF Pump Station Replacement	$65,000	$65,000	
Recreation	Aquatic Lighting	$70,000	$70,000	
Engineering	Maintenance Plan for Ped Bridges	$75,000	$75,000	$20,00
W/WW	CIP - Water Line - Cedar Crest	$75,000	$75,000	
Engineering	South Bridge; RFTA ROW and EA	$80,000	$80,000	
W/WW	CIP - Sewer Main Rehab at Safeway	$80,000	$80,000	
Comm Dev	Airport Scenario Planning	$175,000	$87,500	
Parks	LoVa Trail - NC to GWS	$100,000	$100,000	
W/WW	CIP - Access Road for Lift Station 2 Riv Park	$100,000	$100,000	
Engineering	Stormwater System Mapping	$125,000	$125,000	
W/WW	CIP - Insulate Elevated Crossings	$200,000	$200,000	
W/WW	CIP - WW Line Extension - Colo to Grand	$200,000	$200,000	
W/WW	CIP - Rockfill Mitigation - Highlands	$250,000	$250,000	
W/WW	CIP - Water Main 27th Street Bridge	$300,000	$300,000	
W/WW	CIP - WTP Disinfection Improvement	$350,000	$350,000	
W/WW	CIP - Water/WW Line at 22nd St.	$500,000	$500,000	
W/WW	CIP - Old WWTP demolition	$500,000	$500,000	
W/WW	CIP - Water/WW Line - Red Mt Dr	$710,000	$710,000	
Transportation	Transit Bus Replacements	$1,146,000	$1,146,000	
W/WW	CIP - Line Replacement 8th St. connection			
Total=>	**Total=>**	**$12,574,955**	**$6,244,305**	**$614,14**

Figure 34 - Capital Expenditure Schedule by Fund

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. However, this document differs from our annual audit in certain cases. Our official annual audit, located on our website, should always be used in the event this budget book is inconsistent with audited results.

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.

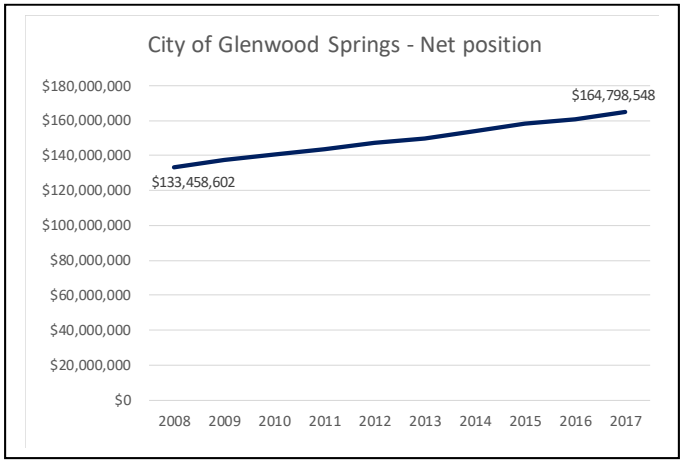


Figure 35 - Chart of City-wide Net Position

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

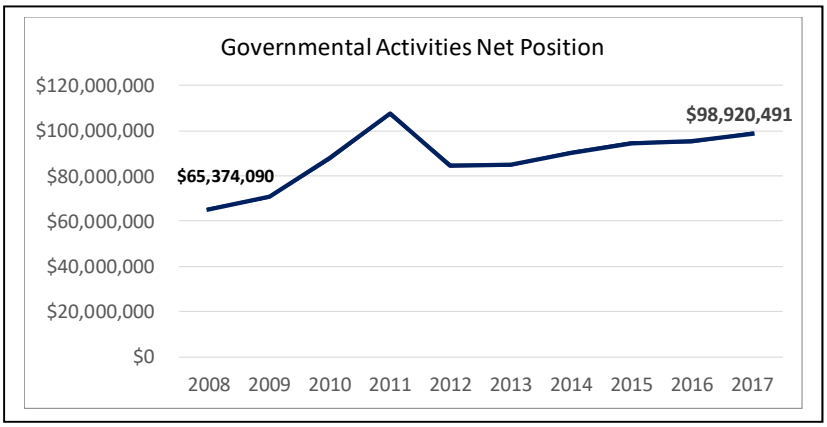


Figure 36 - Chart of Governmental Activities Net Position

The business-type activities of the City include:

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

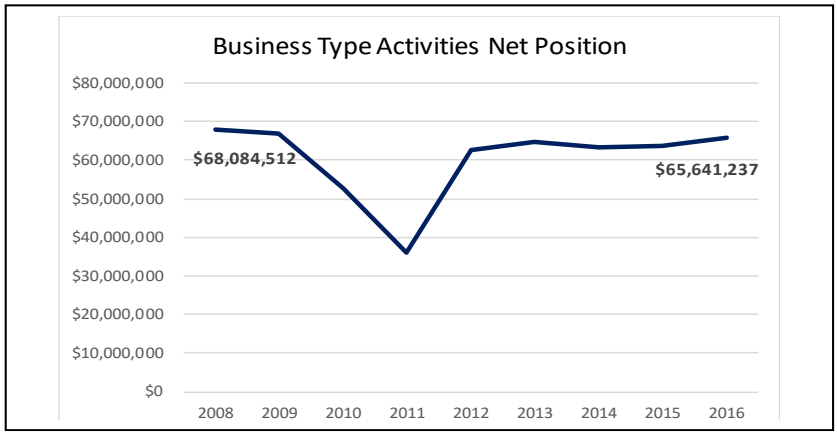


Figure 37 - Chart of Business-type Activities Net Position

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
Tourism Fund	-18.1%	-$73,941	Transfer out to A&I for increasing maintenance downtown
V.A.L.E.	-22.9%	-$9,440	Decreasing expenditures from less activity
Bus Tax Fund	-57.1%	-$322,809	Purchased new bus
Capital Projects Fund	-18.0%	-$671,500	Transfer out to Fleet for police and street department vehicles
A&I Fund	206.1%	$10,799,300	Debt reserve and unused principle from 2019 bond issue
Landfill Enterprise Fund	-35.0%	-$766,100	Ongoing operational loss to be addressed during the 2018 Fiscal Year
General Improvement District (GID)	70.5%	$28,943	Moved the holiday lights to general fund
Marijuana Tax Fund	39.0%	$51,186	Transferred less from this fund to the General and Fire/EMS funds.
Fire Equipment Replacement	15.1%	$51,858	Only one purchase of an ambulance re-chassis
Fleet Fund	-27.8%	-772,127	Acquiring grader, dozer and other equipment to self-perform this operation instead of having it managed by a contractor

Figure 38 - Fund Balances Projected to Change by More than 10%

FUND ACCOUNTING

Fund Organizational Chart

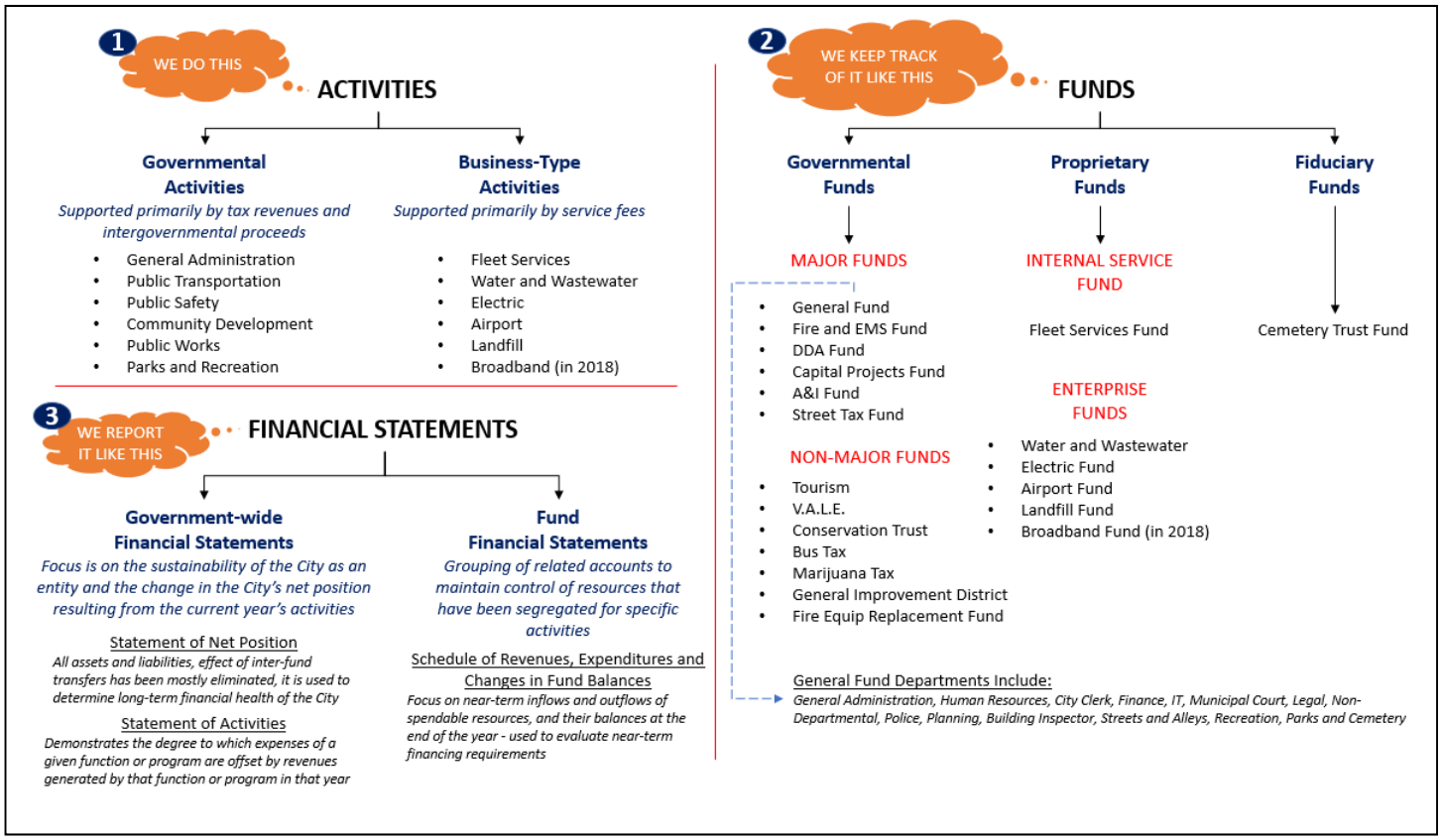


Figure 39 - Summary of City Activities, Financial Statements and Funds

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 40 - 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 8.6-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.

Where the Money Comes from 2019		
Sales and Use Taxes	$7,689.7	43%
Charges for Services	$3,691.8	21%
Other Taxes	$1,668.9	9%
Interfund Cost of Service	$2,501.8	14%
Intergovernmental	$1,258.4	7%
Interest and Other Revenue	$893.2	5%
Total	**$17,703.8**	**100%**

Figure 41 - Where the General Fund Money Comes From

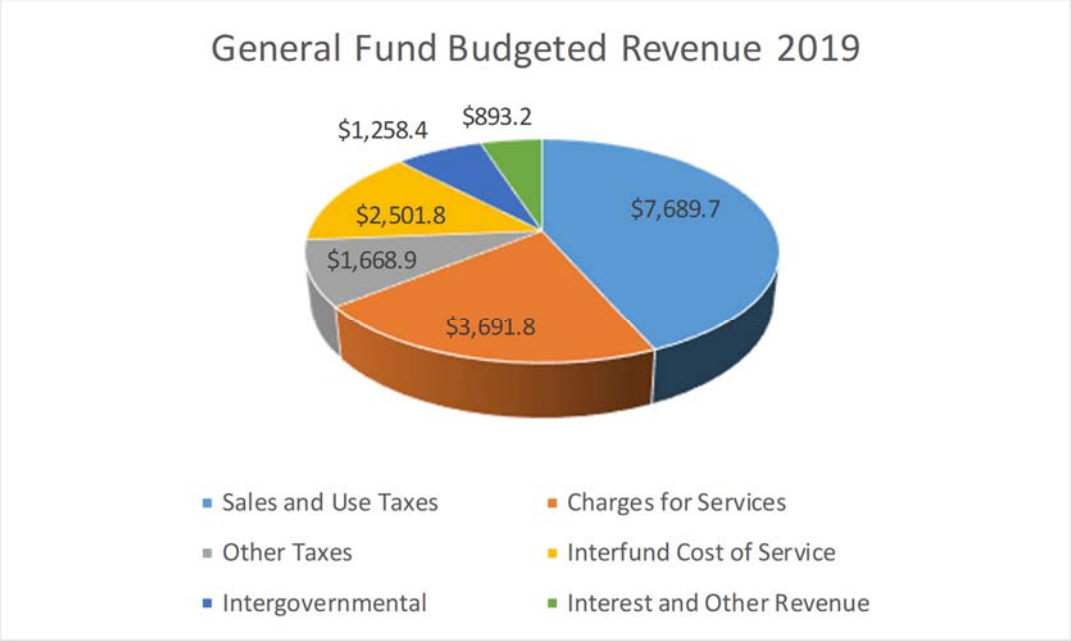


Figure 42 - Chart of General Fund Revenues

Water and Wastewater

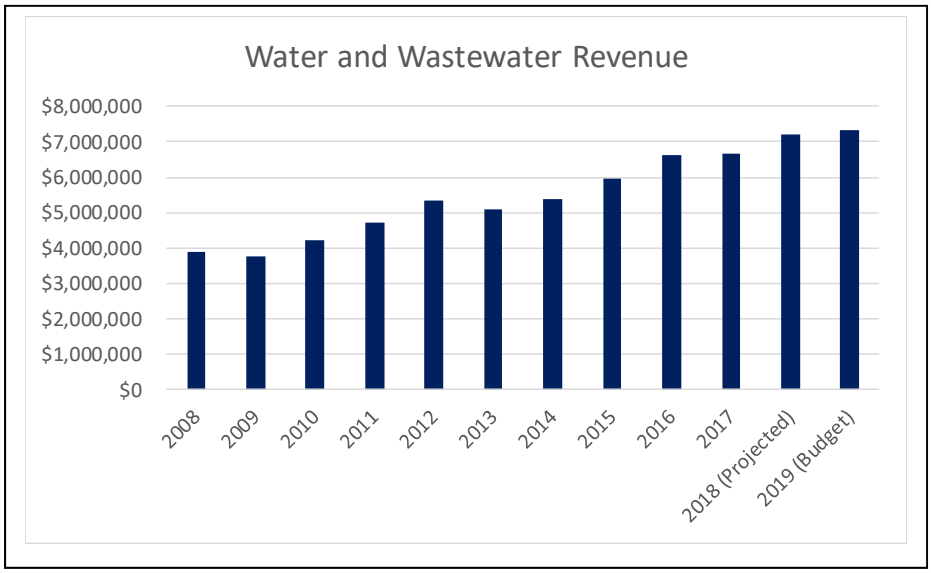


Figure 43 - Chart of Water / Wastewater Fund Revenues

Electric System

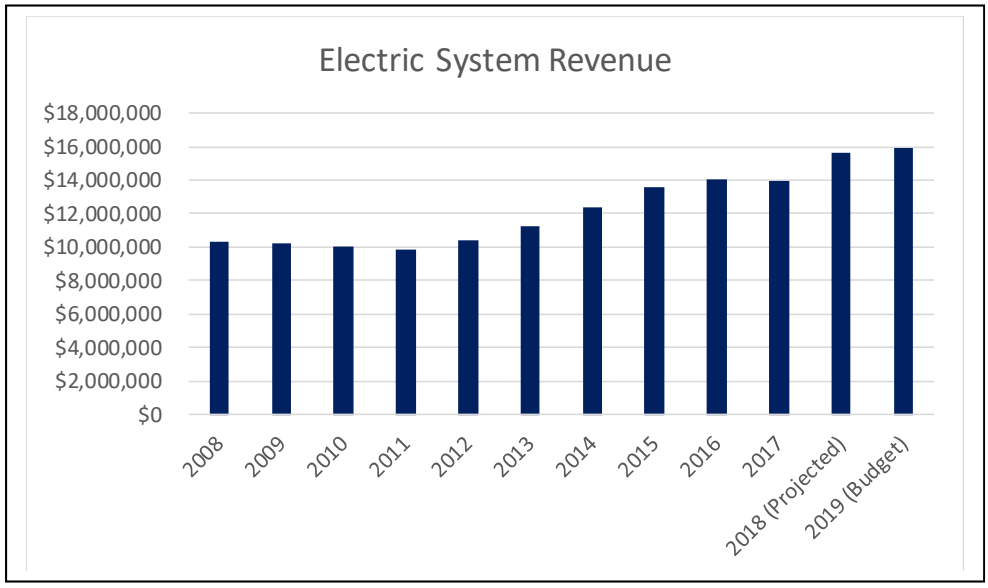


Figure 44 - Chart of Electric System Fund Revenues

Water and Wastewater

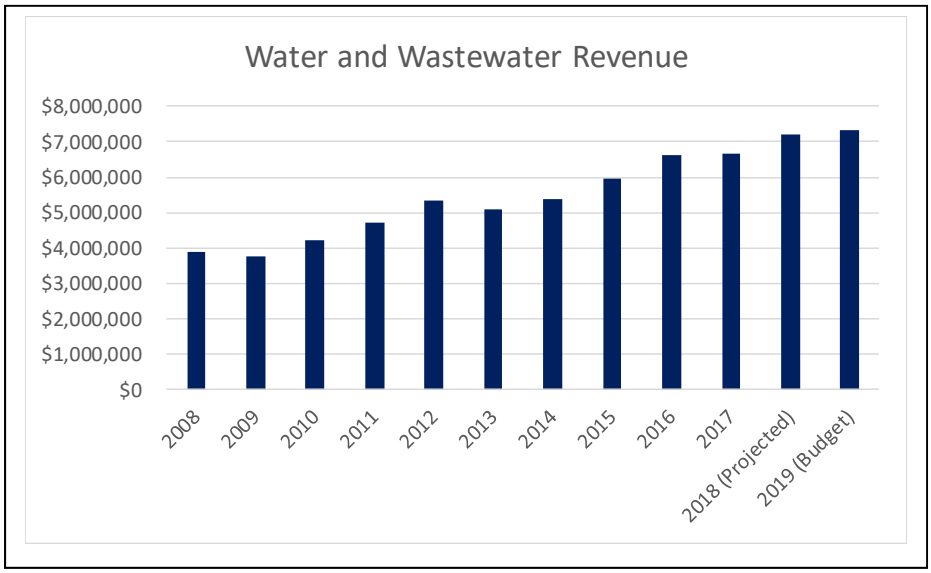


Figure 43 - Chart of Water / Wastewater Fund Revenues

Electric System

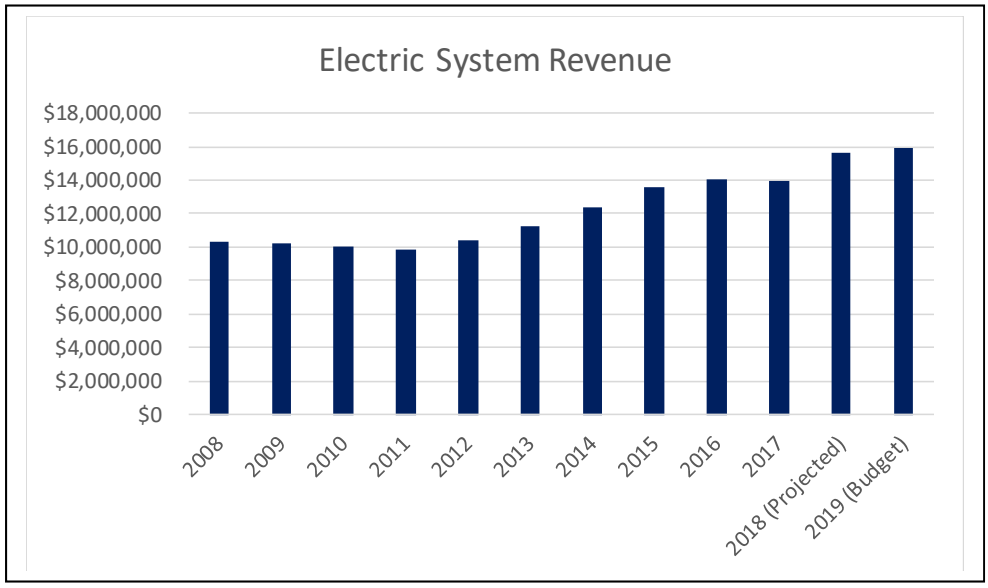


Figure 44 - Chart of Electric System Fund Revenues

Airport

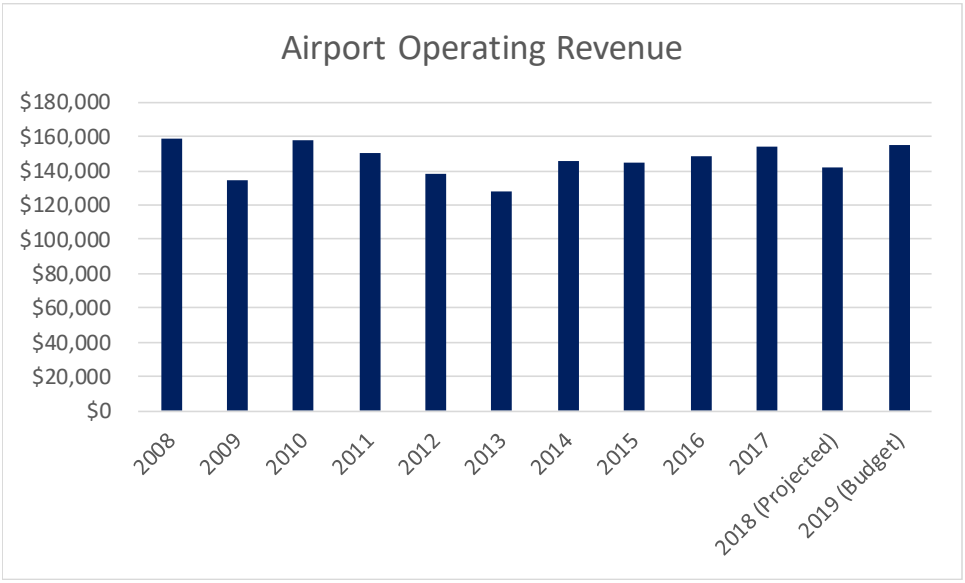


Figure 45 - Chart of Airport Fund Revenues

Landfill

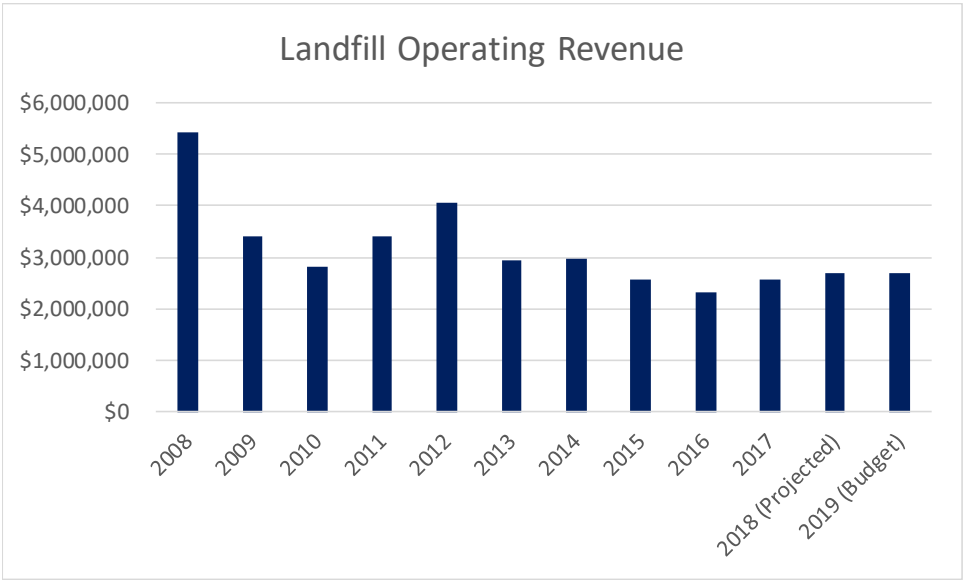


Figure 46 - Chart of Landfill Revenues

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 2019 Budget is 2% over the 2018 budget. These transfers are a critical part of a City's General Fund resources and over the years the City's cost accounting has become more complex and the interfund 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 paid $2,786,608 in 2018 to retire both issues. Of that amount, a restricted bond reserve was 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 2026.

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

Annual debt service requirements to maturity for governmental activities are as follows:

Governmental Activities:	Principal	Interest	Total
2018	3,163,725	192,242	3,355,967
2019	505,000	63,285	568,285
2020	525,000	51,987	576,987
2021	280,000	40,242	320,242
2022	285,000	33,858	318,858
2023 - 2026	1,200,000	69,198	1,269,198
	5,958,725	450,812	6,409,537

Figure 47 - 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 has previously contributed a subsidy with a transfer to the Water and Wastewater Fund. No transfer was made in 2018 and the City does not intend to transfer funds from Capital Projects in the future. Water revenues are currently sufficient to cover operating expenses but the rate structure will need to be evaluated to determine whether they need to be raised to cover capital expenditures.

Bussiness-type Activities:	Principal	Interest	Total
2018	1,244,900	714,268	1,959,168
2019	1,281,825	678,425	1,960,250
2020	1,329,300	629,971	1,959,271
2021	1,382,050	580,069	1,962,119
2022	1,429,525	528,618	1,958,143
2023 - 2027	7,880,850	1,907,517	9,788,367
2028 - 2032	9,025,525	752,590	9,778,115
	23,573,975	5,791,458	29,365,433

Figure 48 - 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 15 years on the various interfund loans. At December 31, 2017, principal amount outstanding to Landfill Operations totaled $262,428, 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 2017 totaled $14,642. 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 2018 is provided here:

The City had the following interfund receivables or payables as of December 31, 2017:

	Due from	Due to
General Fund	$ -	$ 17,098
Capital Projects Fund	26,110	-
Landfill Operations	-	538,227
Fleet Service Fund	-	775,356
Downtown Development	1,304,571	-
	$ 1,330,681	$ 1,330,681

Figure 49 - Summary of Interfund Receivables and Payables

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 of approximately $22.2 million is expected to close in two tranches; the first $10 million in December 2018, and the remaining $12.2 million in early 2019. The City closed the loan in separate tranches to obtain bank qualification and better meet our liquidity needs. The annual debt service will be approximately $2 million per year for 15 years.

In addition, it is possible that Glenwood may put a street tax question on the April 2019 ballot. In the event that happens there may also be a question included granting the City permission to bond against that revenue stream to reduce the number of years it will take for us to address all of our failing roads. Glenwood's overall PASER rating is 4, well below the state's average.

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 50 - 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 51 - 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					
2012 to 2017					
Year	Period	Labor Force	Employment	Unemployment	Unemployment Rate
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%
2017	Annual	31,778	30,863	915	2.9%

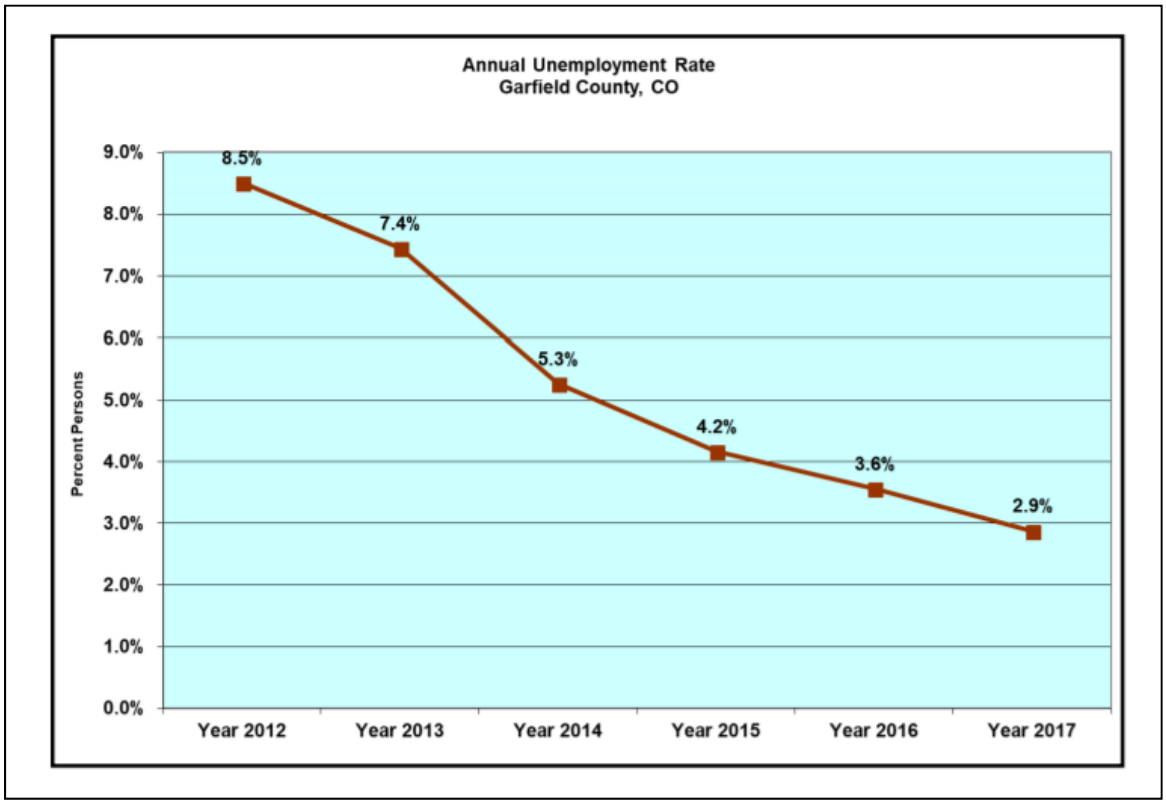


Figure 54 - Garfield County Unemployment Rate

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 55 - 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 57 - A Cyclist Enjoying the New Trail on Red Mountain

Figure 56 - 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.

Figure 58 - Ride Glenwood Bus

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.

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.

Sales Tax Collections (Year-to-Date Through October)

	2014	2015	2016	2017	2018	% Change 2017-2018
Transportation/Utilities	606,869	673,611	716,945	738,536	754,405	2.15
Building Materials and Supplies	1,267,944	1,429,554	1,568,976	1,593,436	1,698,508	6.59
General Merchandise Stores	2,269,918	2,319,434	2,319,516	2,259,076	2,313,624	2.41
Food Stores	1,591,678	1,676,714	1,701,906	1,645,548	1,745,272	6.06
Automotive/Service Stations	1,423,330	1,609,193	1,678,532	1,704,059	1,707,934	0.23
Apparel/Accessories	462,758	485,433	494,062	526,007	573,360	9.00
Furniture/Home Furnishings	261,541	248,531	234,659	226,051	236,285	4.53
Eating/Drinking Places	1,767,303	1,956,653	2,016,821	1,980,423	2,166,116	9.38
Miscellaneous Retail	1,259,530	1,251,188	1,376,396	1,127,215	1,278,526	13.42
Motel/Hotel	1,265,031	1,424,180	1,528,734	1,552,712	1,695,633	9.20
Personal Services	40,648	44,891	39,362	36,863	37,051	0.51
Business Services	199,837	193,473	211,066	237,928	236,850	-0.45
Health and Recreation	108,518	137,018	164,558	165,835	179,733	8.38
Marijuana	145,212	200,849	209,285	213,052	195,046	-8.45
All Other	44,972	41,877	100,910	95,221	106,033	11.35
Totals	12,715,086	13,692,598	14,361,729	14,101,962	14,924,375	5.83

Figure 59 - Tax Receipt Table by Industry

Large Employers

Glenwood's largest employers include 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, Bed Bath and Beyond, Ross and Petco.

Taxing Districts

Glenwood's tax areas are summarized below. The largest single area is the Meadows, accounting for roughly 25% of annual tax receipts. The downtown area has showed strong growth so far in 2018. The Out of Glenwood Springs and Out of Colorado categories includes remote online retailers that have applied for tax licenses in Glenwood.

CITY OF GLENWOOD SPRINGS
SALES TAX COMPARISON BY BUSINESS AREA
YTD THROUGH OCTOBER

Area	Business Area Name	2016	2017	2018	$ Difference 2018 vs 2016	% Difference 2018 vs 2016	$ Difference 2018 vs 2017	% Difference 2018 vs 2017
13	GMDWS: Glnwd Meadows	$3,344,102.40	$3,194,067.43	$3,323,802.22	$ (20,300.18)	-0.61%	$ 129,734.79	4.06%
12	RFMKT: R F Marketplace	$1,576,639.23	$1,543,388.66	$1,614,039.44	$ 37,400.21	2.37%	$ 70,650.78	4.58%
11	PEDLR: Temporary Vendor	$22,021.46	$12,949.34	$9,996.63	$ (12,024.83)	-54.61%	$ (2,952.71)	-22.80%
10	NOGLN: North Glenwd	$1,487,921.09	$1,379,502.68	$1,505,194.82	$ 17,273.73	1.16%	$ 125,692.14	9.11%
9	WGLWD: West Glenwood	$1,485,157.20	$1,503,602.58	$1,548,270.52	$ 63,113.32	4.25%	$ 44,667.94	2.97%
8	11-23: 11 to 23 Streets	$1,975,335.75	$1,990,619.95	$2,129,975.14	$154,639.39	7.83%	$ 139,355.19	7.00%
7	SGLWD:23rd to City Limit	$1,190,451.05	$1,173,919.90	$1,247,495.12	$ 57,044.07	4.79%	$ 73,575.22	6.27%
6	WMALL:West Glenwd Mall	$609,089.26	$596,281.64	$546,706.83	$ (62,382.43)	-10.24%	$ (49,574.81)	-8.31%
5	7-11: 7 to 11 Streets	$1,363,992.76	$1,337,433.39	$1,501,178.61	$137,185.85	10.06%	$ 163,745.22	12.24%
4	OUTGS:Out of Glenwd Spgs	$331,008.80	$325,239.60	$405,977.38	$ 74,968.58	22.65%	$ 80,737.78	24.82%
3	GLNWD:Glenwood Springs	$275,154.99	$341,675.94	$294,629.60	$ 19,474.61	7.08%	$ (47,046.34)	-13.77%
2	OUTCO: Out of Colorado	$700,854.86	$703,280.97	$797,108.76	$ 96,253.90	13.73%	$ 93,827.79	13.34%
Grand Total		$14,361,728.85	$14,101,962.08	$14,924,375.07	$562,646.22	3.92%	$ 822,412.99	5.83%
	TIF - Downtown Business (1)	$ 2,760,611.40	$ 2,632,401.00	$ 2,913,183.96	$152,572.56	5.53%	$ 280,782.96	10.67%

Figure 60 - Table of Sales Tax Collection by Business Areas

Historical Sales Tax Comparison

CITY OF GLENWOOD SPRINGS, COLORADO
COMPARATIVE SCHEDULE OF SALES TAX - PERIOD EARNED
FOR FISCAL YEARS 2014 to 2018

	2014	2015	2016	2017	2018	% Change 2018 vs 2017	YTD % Change
January	998,007	1,122,151	1,178,036	1,205,216	1,238,850	2.79	2.79
February	970,853	1,072,039	1,137,481	1,127,360	1,116,348	(0.98)	0.97
March	1,260,135	1,382,565	1,447,251	1,507,185	1,539,664	2.15	1.44
April	1,081,261	1,184,868	1,256,435	1,274,638	1,271,035	(0.28)	1.01
May	1,212,986	1,307,107	1,364,645	1,389,173	1,472,703	6.01	2.08
June	1,505,444	1,637,240	1,792,935	1,735,059	1,835,102	5.77	2.85
July	1,474,355	1,579,778	1,610,220	1,640,786	1,691,757	3.11	2.90
August	1,448,014	1,512,112	1,582,419	1,479,105	1,624,783	9.85	3.80
September	1,477,296	1,559,334	1,602,028	1,485,460	1,687,013	13.57	4.93
October	1,286,735	1,335,404	1,390,258	1,257,979	1,447,120	15.04	5.83
November	1,218,414	1,272,581	1,299,571	1,297,443			
December	1,705,319	1,875,115	1,894,563	1,846,026			
Totals	$15,638,819	$16,840,293	$17,555,842	$ 17,245,431	$14,924,375		

Figure 61 - Historical Sales Tax Comparison

GLOSSARY AND ACRONYMS

Acronyms

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

Figure 62 - Commonly Used Acronyms

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 - 2019 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	**$17,703.8**	**$16,220.5**	**$1,483.3**	**$1,489.9**	**($2,632.0)**	**$341.1**	**($240.0)**		**$17,602.7**
Internal Service Funds	1,534.1	1,423.2	110.9	818.0	.0	928.9		(846.0)	1,451.2
Fleet Service Fund	**$1,534.1**	**$1,423.2**	**$110.9**	**$818.0**	**$.0**	**$928.9**		**($846.0)**	**$1,451.2**
Special Revenue Funds									
Tourism Promotion Fund	1,113.3	1,063.2	50.1		(110.0)	(59.9)			1,173.2
V.A.L.E. Fund	36.0	45.5	(9.5)			(9.5)			45.5
Conservation Trust Fund	113.0	100.0	13.0			13.0			100.0
Street Tax Fund	2,611.4	2,645.5	(34.0)		(74.0)	(108.0)	(64.3)		2,783.8
Bus Tax Fund	2,334.2	2,667.0	(332.8)			(332.8)			2,667.0
Marijuana Tax Fund	301.5	.3	301.2		(250.0)	51.2			250.3
Fire and EMS Fund	1,073.9	4,054.7	(2,980.8)	2,980.8		.0			1,073.9
Total Special Revenue Funds	**$7,583.4**	**$10,576.3**	**($2,993.0)**	**$2,980.8**	**($434.0)**	**($446.1)**	**($64.3)**	**$.0**	**$8,093.8**
Capital Projects Funds									
Capital Projects Fund	2,609.4	581.0	2,028.4	100.0	(447.0)	1,681.4		(2,352.9)	3,280.8
Acquisition & Improvement Fund	31,355.1	739.6	30,615.4	989.0	(1,264.9)	30,339.5	.0	(23,068.1)	24,083.6
Fire Equipment Replacement Fund	264.1	.0	264.1			264.1		(212.3)	212.3
Total Capital Projects Funds	**$34,228.5**	**$1,320.6**	**$32,907.9**	**$1,089.0**	**($1,711.9)**	**$32,285.0**	**$.0**	**($25,633.2)**	**$27,576.7**
ENTERPRISE FUNDS									
Enterprise Funds									
Utility Enterprise Funds									
Water & Sewer System	6,681.2	6,800.4	(119.1)		(1,013.0)	(1,132.1)	(1,144.7)	(5,797.0)	14,755.0
Electric System	16,345.7	15,512.6	833.1		(288.0)	545.1		(1,630.0)	17,430.6
Airport Enterprise Fund	154.6	150.1	4.5			4.5		.0	150.1
Landfill Enterprise Fund	2,694.3	3,525.3	(830.9)	83.8	(25.0)	(772.1)		(340.0)	3,806.5
Total Enterprise Funds	**$25,875.9**	**$25,988.3**	**($112.4)**	**$83.8**	**($1,326.0)**	**($1,354.6)**	**($1,144.7)**	**($7,767.0)**	**$36,142.1**
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	13.6	28.9			28.9			13.6
Downtown Development Authority	713.1	199.7	513.4		(83.8)	429.6		(500.0)	783.5
Total Component Units	**$755.7**	**$213.3**	**$542.4**	**$.0**	**($83.8)**	**$458.5**	**$.0**	**($500.0)**	**$797.1**
TOTAL OF ALL FUND TYPES									
TOTAL ALL FUND TYPES	**$87,682.4**	**$55,742.2**	**$31,940.1**	**$6,187.8**	**($6,187.8)**	**$32,213.9**	**($1,449.0)**	**($34,746.2)**	**$91,663.6**

CITY OF GLENWOOD SPRINGS - 2019 BUDGET

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

	GENERAL FUND	2017 Actual	2018 Budget	2019 Budget	
				Manager Recommend	Council Approved
	REVENUES				
	REVENUES				
	Taxes				
1100	Property Taxes - General	885.7	915.0	1,055.7	1,055.7
1102	Property Taxes - Fire Bonds	250.4	250.7	250.7	250.7
1104	Property Taxes - Fire Capital Improvement	186.6	184.4	184.4	184.4
1110	Specific Ownership	102.6	90.3	92.1	92.1
1120	Special Assessment	37.9	40.1	40.9	40.9
1130	General Sales Tax	6,923.9	7,367.4	7,514.7	7,514.7
1140	Use Tax	245.7	439.4	175.0	175.0
1145	Audit Revenue	69.0	30.0	45.0	45.0
1150	Franchise Tax	168.9	200.9	206.9	206.9
	Total Taxes	**8,870.5**	**$9,518.2**	**$9,565.5**	**$9,565.5**
	Permits and Licenses				
1200	Contractors Licenses	24.5	22.8	25.1	25.1
1220	Liquor Licenses	40.3	68.8	70.0	70.0
1250	Sales Tax Licenses	88.1	33.0	33.0	33.0
1230	Dog Licenses	.1	.3	.3	.3
1240	Building Permits	132.6	216.2	125.0	125.0
1260	Vendor Permits	1.9	2.4	2.5	2.5
	Total Permits and Licenses	**287.5**	**$343.5**	**$255.9**	**$255.9**
	Intergovernmental				
1310	Cigarette Tax	70.0	74.2	75.6	75.6
1320	County Road and Bridge			158.5	158.5
1160	County Sales Tax	307.2	260.1	315.0	315.0
1340	Highway Use Tax	296.9	311.4	417.6	417.6
1380	Severance Tax	72.5	75.0	75.0	75.0
1395	Other Grants	246.1	150.0	127.5	127.5
1396	Grants - Federal HIDTA	82.5	87.5	89.2	89.2
	Total Intergovernmental	**1,075.2**	**$958.1**	**$1,258.4**	**$1,258.4**
	Charges for Services				
1410	Plan Check and Record Fees	110.6	70.0	75.0	75.0
1415	Planning Fees	24.8	98.6	30.0	30.0
1430	Cemetery Fees	20.6	6.0	3.0	3.0
1440	Police Fines	162.4	175.0	175.0	175.0
1445	Vehicle Inspection Fees	1.3	.6	.6	.6
1450	Impoundment Fees	3.6	4.5	4.5	4.5
1470	Court Fees	53.5	51.0	51.0	51.0
1480	Parking Fees and Fines	44.0	50.0	50.0	50.0
1500	Community Center Fees	1,215.7	1,500.0	1,500.0	1,500.0
xx01	Arts Program Fees		281.7	347.0	347.0
xx02	Legal fees		40.0	30.0	30.0
xx02	Engineering fees		30.0	30.0	30.0
3147	Park User Fees	47.8	60.0	60.0	60.0
	Total Charges for Services	**1,684.4**	**$2,367.4**	**$2,356.1**	**$2,356.1**
	Other Revenue				
4210	Allocated Organizational Costs - Electric	429.5	469.5	478.8	478.8
4220	Allocated Organizational Costs - Water/Sewer	180.8	185.3	189.0	189.0
4310	Interfund Franchise Fees - Electric	429.5	469.5	478.8	478.8
4320	Interfund Franchise Fees - Water/Sewer	180.8	185.3	189.0	189.0
3110	Interfund Cost of Service Allocation	2,384.7	2,411.5	2,501.8	2,501.8
3120	Interest	41.9	25.0	50.0	50.0
3136	Donations/Contributions	61.0	60.0	.0	.0
3131	Miscellaneous	18.6	25.0	30.0	30.0
1460	Police Confiscated Assets	.4			.0
3137	Mineral Lease	233.3	233.0	233.0	233.0
3138	Other Leases	51.8	55.0	57.4	57.4
3115	Reimbursement from Other Entities	205.8	30.0	40.0	40.0
3118	Insurance Reimbursement	1.8			.0
3122	Sale of Assets	21.4	10.0	20.0	20.0
	Total Other Revenue	**4,241.2**	**$4,159.1**	**$4,267.9**	**$4,267.9**
	Total General Fund Revenue	**16,158.8**	**$17,346.2**	**$17,703.8**	**$17,703.8**

	GENERAL FUND	2017 Actual	2018 Budget	2019 Budget Manager Recommend	2019 Budget Council Approved
	EXPENDITURES				
	EXPENDITURES				
	General Government				
112	Administration	719.8	688.5	803.3	803.3
115	Human Resources	324.2	350.4	354.4	354.4
114	City Clerk/Elections	463.0	468.9	460.1	460.1
116	Finance/Purchasing	1,185.7	1,400.1	1,220.3	1,220.3
117	Information Technology	520.9	725.3	746.3	746.3
118	Judicial	184.8	246.7	208.1	208.1
119	Legal	511.9	380.0	325.0	325.0
120	Non-departmental Expenses	700.3	764.5	845.3	845.3
	Total General Government	**4,861.5**	**$5,024.4**	**$4,962.8**	**$4,962.8**
	Public Safety				
131	Police Department	3,725.9	3,928.0	4,271.8	4,271.8
	Total Public Safety	**3,725.9**	**$3,928.0**	**$4,271.8**	**$4,271.8**
	Community Development				
141	Community Development Administration/Planning	582.9	724.5	739.5	739.5
145	Building Inspection	275.6	285.3	287.9	287.9
	Total Community Development	**858.6**	**$1,009.8**	**$1,027.3**	**$1,027.3**
	Public Works				
144	Engineering/Administration	591.2	629.6	740.8	740.8
153	Streets and Alleys	1,042.9	1,135.2	1,189.6	1,189.6
	Total Public Works	**1,634.1**	**$1,764.8**	**$1,930.3**	**$1,930.3**
	Parks and Recreation				
154	Parks and Cemetery Maintenance	1,072.6	1,139.1	1,110.1	1,110.1
113	Recreation and Community Center	2,377.4	2,637.0	2,649.9	2,649.9
121	Facilities		170.5	176.3	176.3
122	Arts Programs		360.9	332.0	332.0
	Total Parks and Recreation	**3,450.0**	**$4,307.5**	**$4,268.3**	**$4,268.3**
	Total General Fund Expenditures	**14,530.0**	**$16,034.4**	**$16,460.5**	**$16,460.5**
	EXCESS REVENUES OVER (UNDER) EXPENDITURES				
	Excess Revenues Over (Under) Expenditures	**1,628.8**	**$1,311.7**	**$1,243.3**	**$1,243.3**
	TRANSFERS				
	Transfers In				
559	DDA Fund - Non GAAP loan repayment		30.0		.0
5130	Acquisition & Improvement Fund for EHOP funding	80.0	100.0	110.0	110.0
5130	Acquisition & Improvement Fund for CC	1,161.6	1,137.0	1,154.9	1,154.9
5200	Transfer in from Tourism Fund		50.0	50.0	50.0
	Marijuana Tax Fund; Police Officer & Youth Education		200.0	175.0	175.0
	Transfers (Out)				
7078	To Fire Equipment Replacement Fund	(186.6)	(184.4)	(184.4)	(184.4)
7043	To Fire and EMS Fund	(2,525.2)	(2,590.2)	(2,447.6)	(2,447.6)
	Total Transfers in and (out)	**(1,470.1)**	**($1,257.6)**	**($1,142.1)**	**($1,142.1)**
	Excess Revenues Over (Under) Expenditures and Transfers	**158.7**	**$54.1**	**$101.1**	**$101.1**
	FUND BALANCE				
	Fund Balance - Beginning	**6,810.6**	**6,969.3**	**7,023.4**	**7,023.4**
	Fund Balance - Ending	6,969.3	7,023.4	7,124.5	7,124.5
	Less: Non-Spendable	(589.3)	(559.3)	(589.3)	(589.3)
	Less: Restricted	(705.9)	(705.9)	(705.9)	(705.9)
	Less: Committed	(205.7)	(205.7)	(195.7)	(195.7)
	*Less: Assigned 10% MOC Replacement Reserve			(1,653.1)	(1,653.1)
	*Less: Unassigned 20% Contingency Reserve	(2,906.0)	(3,159.4)	(3,262.8)	(3,262.8)
	***Fund Balance - Unreserved**	**2,562.4**	**$2,393.1**	**$717.8**	**$717.8**
	Available reserves	5,468.4	$5,552.5	$5,633.6	$5,633.6
	Available reserves / expenditures	38.5%	35.1%	34.7%	34.7%

*Included in Available Reserves

GENERAL FUND	2017 Actual	2018 Budget	2019 Budget	
			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. 2019 is not a valuation year.
1102	Six mills renewed on November 2018 ballot for 20 years.
1104	Six mills renewed on November 2018 ballot for 20 years.
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 2018 original budget.
1140	Use Tax; 2017 included one-time collections for the Loft at the Meadows ($444,000) and the Oasis project ($296,000); 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 2018 forecast, less on-time development projects; $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 by FMLD grant funds.
1415	Planning fees are assumed to increase by 2% from 2018 budget, less $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 including Comcast, Black Hills Energy and CenturyLink.
5200	Note: this would require action by Council to reappropriate these funds away from a FAB recommendation for grant funding.
xx01	Recreation Program Fees are expected to cover personal and operating costs of the Rec Programs department budget.
xx02	Legal and engineering fees are charged to developers after a fixed amount of time from City staff.

CITY OF GLENWOOD SPRINGS - 2019 BUDGET

FUNCTION	ACTIVITY	DEPARTMENT HEAD	FUND
GENERAL CITY ADMINISTRATION	ADMINISTRATION	DEBRA FIGUEROA	GENERAL

SUMMARY	2017 Actual	2018 Budget	2019 Budget Manager Recommend	2019 Budget Council Approved
Personal Services	561.2	583.0	651.4	651.4
Current Expenses	158.6	105.5	151.9	151.9
Capital Outlay			.0	.0
Total	**$719.8**	**$688.5**	**$803.3**	**$803.3**

PERSONAL SERVICES

Personnel Schedule

Position Title	Employees 2018	19-D	19-M	19-C	Position	Grade
City Manager	1.00	1.00	1.00	1.00		
COO	0.00	1.00	1.00	1.00		
Assistant City Manager	0.75	0.75	0.75	0.75		
Assistant to the City Manager	0.00	0.00	0.00	0.00		
Museum Director	1.00	0.00	0.00	0.00		
Contracts Coordinator	0.00	0.00	0.00	0.00		
Intern	1.00	0.00	0.00	0.00		
Administrative Assist I	0.00	0.00	0.00	0.00		
Executive Admin Assistant	1.00	1.00	1.00	1.00		
Mayor	1.00	1.00	1.00	1.00		
Council Members	6.00	6.00	6.00	6.00		
Total Personnel	11.75	10.75	10.75	10.75		

		2017 Actual	2018 Budget	2019 Manager Recommend	2019 Council Approved
6110	Full-Time Salaries	442.3	454.3	512.3	512.3
6120	Overtime	1.2	.0	.0	.0
6130	Part-Time	.0	.0	.0	.0
6210	Retirement Contribution	19.9	25.8	29.7	29.7
6240	FICA	32.2	34.8	39.2	39.2
6250	Worker's Compensation	.6	.7	.7	.7
6260	Health and Life Insurance	63.6	66.1	67.9	67.9
6270	Unemployment Insurance	1.4	1.4	1.5	1.5
	Total Personal Services	**$561.2**	**$583.0**	**$651.4**	**$651.4**

CURRENT EXPENSES

		2017 Actual	2018 Budget	2019 Manager Recommend	2019 Council Approved
7190	Other Professional Services	56.5	10.0	40.0	40.0
7220	Telephone	.0	1.5	1.5	1.5
7280	Advertising, publication	.7	6.0	7.0	7.0
7410	Travel and Subsistence	9.1	8.0	15.0	15.0
7420	Business Conferences	6.5	10.0	12.5	12.5
7540	Maintenance and Repair - Equipment	3.9	2.0	2.0	2.0
7810	Subscriptions and Memberships	42.0	34.8	36.0	36.0
7857	Channel 12, Valley T.V.	20.4	20.4	20.4	20.4
8060	Office Supplies	2.3	1.8	2.5	2.5
8080	Gas, Oil, Lubricants	.4	.0	.0	.0
8090	Other Operating Expense	16.8	11.0	15.0	15.0
					.0
	Total Current Expenses	**$158.6**	**$105.5**	**$151.9**	**$151.9**

CAPITAL OUTLAY

		2017 Actual	2018 Budget	2019 Manager Recommend	2019 Council Approved
9530	Other Equipment	.0	.0	.0	.0
	Total Capital Outlay	**$.0**	**$.0**	**$.0**	**$.0**
		Change from 2018 Budget		$114.7	$114.7
				16.7%	16.7%

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 was reorganized in 2017
xx02	Admin Asst 1 was split between City Mgr's office and Public Works, moved to Exec Asst in City Mgr's office.
7190	Facilitation of Capital Improvement Plan ($10,000)
7220	City Hall phones moved to Non-Departmental - this line item is now for cell phones only
7310	Moved to Non-departmental in 2017
7320	Moved to Non-departmental in 2017
7330	Moved to Non-departmental in 2017
xx03	COO moved from Finance in 2019
7410	CML ($13,239), ICMA, DC, Club 20, NWCOGG meetings, CAST meetings
7420	Conference fees for CML, ICMA, DC, Club 20, NWCOGG meetings, CAST meetings
7540	Garage charges and Council Chambers
7810	CML, Chamber, Club 20, CAST, ICMA, CCMA, Mayor Coalition, NWCCOG, GCE
8060	Includes Council badges, plaques and glassware
8080	Moved to Non-departmental in 2017
8090	Meetings with Mayor and City Manager, food for Council meetings, room rental, sponsorships

CITY OF GLENWOOD SPRINGS - 2019 BUDGET

FUNCTION	ACTIVITY	DEPARTMENT HEAD	FUND
GENERAL GOVERNMENT	NON-DEPARTMENTAL EXPENSES	DEBRA FIGUEROA	GENERAL

SUMMARY	2017 Actual	2018 Budget	2019 Budget Manager Recommend	2019 Budget Council Approved
Personal Services				
Current Expenses	700.3	764.5	845.3	845.3
Capital Outlay				
Total	**$700.3**	**$764.5**	**$845.3**	**$845.3**

PERSONAL SERVICES

Personnel Schedule

Position Title	Employees 2018	19-D	19-M	19-C	Position	Grade
Total Personnel	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**

CURRENT EXPENSES

7142	Taxes and Fees Rebates	.1	1.5	1.5	1.5
7144	Sales & Use Tax Refunds	7.2	2.0	2.0	2.0
7145	Sales Tax TIF to DDA	259.3	175.0	245.8	245.8
7160	Economic Incentive Rebate	17.9	24.0	24.0	24.0
7190	Grant Writer Professional Services	15.2	.0	.0	.0
7200	Discretionary Appropriation Pool	5.5	200.0	250.0	250.0
7210	Summer of Music	55.5			.0
7220	Telephone	19.4	19.0	19.0	19.0
7250	4th of July and Special Events	141.8	50.0		.0
7310	Electricity	72.8	73.0	73.0	73.0
7320	Gas	4.5	9.0	9.0	9.0
7330	Water	7.2	6.0	6.0	6.0
7350	Trash Pick-up	2.7	3.0	3.0	3.0
7540	Machinery/Equipment/Vehicle Maintenance		2.0	2.0	2.0
9999	Non-GAAP-Contribution to EHOP	80.0	100.0	110.0	110.0
xx01	Ruedi Aquatics Nuisance Program	5.0			.0
xx02	Youth Educational Programming		100.0	100.0	100.0
					.0
	Total Current Expenses	**$700.3**	**$764.5**	**$845.3**	**$845.3**

CAPITAL OUTLAY

Total Capital Outlay	**0**	**0**	**0**	**0**
	Change from 2018 Budget		$80.8	$80.8
			10.6%	10.6%

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 GAB events, community events
7250	4th of July event will be covered in "Special Events"
xx01	Reudi 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 - 2019 BUDGET

FUNCTION	ACTIVITY	DEPARTMENT HEAD	FUND
GENERAL GOVERNMENT	LEGAL	KARP NEU HANLON	GENERAL

SUMMARY	2017 Actual	2018 Budget	2019 Budget Manager Recommend	2019 Budget Council Approved
Personal Services				
Current Expenses	423.5	380.0	325.0	325.0
Capital Outlay				
Total	**$423.5**	**$380.0**	**$325.0**	**$325.0**

PERSONAL SERVICES

Personnel Schedule

Position Title	Employees 2018	19-D	19-M	19-C	Position	Grade
Total Personnel						

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**

CURRENT EXPENSES

7140	Legal Services-General	398.4	210.0	230.0	230.0
7140	Legal Services-Prosecuting Attorney		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	2.2			
XX01	Special Projects	22.9	75.0	.0	.0
XX02	Land Use Review		40.0	40.0	40.0
	Total Current Expenses	**$423.5**	**$380.0**	**$325.0**	**$325.0**

CAPITAL OUTLAY

9520	Office Equipment			.0	
	Total Capital Outlay	**$.0**	**$.0**	**$.0**	**$.0**
		Change from 2018 Budget		($55.0)	($55.0)
				(14.5%)	(14.5%)

CITY OF GLENWOOD SPRINGS - 2019 BUDGET

FUNCTION	ACTIVITY	DEPARTMENT HEAD	CODE	FUND
GENERAL GOVERNMENT	HUMAN RESOURCES	BETH STEWARDSON	01.115	GENERAL

SUMMARY	2017 Actual	2018 Budget	2019 Budget Department Request	2019 Budget Manager Recommend	2019 Budget Council Approved
Personal Services	252.2	275.4	283.9	283.9	283.9
Current Expenses	72.0	75.0	70.5	70.5	70.5
Capital Outlay					
Total	**$324.2**	**$350.4**	**$354.4**	**$354.4**	**$354.4**

PERSONAL SERVICES

Personnel Schedule

Position Title	Employees 2018	19-D	19-M	19-C	Position	Grade
HR Director	0.0	0.0	0.0	0.0		
HR Manager	1.0	1.0	1.0	1.0		
HR Analyst	1.0	1.0	1.0	1.0		
Admin. Assistant	1.0	1.0	1.0	1.0		
Total Personnel	3.0	3.0	3.0	3.0		

		2017 Actual	2018 Budget	2019 Department Request	2019 Manager Recommend	2019 Council Approved
6110	Full-Time Salaries	179.5	181.7	189.8	189.8	189.8
6120	Overtime		.0	.0	.0	.0
6130	Part-Time		.0	.0	.0	.0
6210	Retirement Contribution	10.6	12.7	13.3	13.3	13.3
6240	FICA	12.8	13.9	14.5	14.5	14.5
6250	Worker's Compensation	.4	.5	.3	.3	.3
6260	Health and Life Insurance	48.4	66.0	65.5	65.5	65.5
6270	Unemployment Insurance	.5	.5	.6	.6	.6
	Total Personal Services	**$252.2**	**$275.4**	**$283.9**	**$283.9**	**$283.9**

CURRENT EXPENSES

		2017 Actual	2018 Budget	2019 Department Request	2019 Manager Recommend	2019 Council Approved
7190	Other Professional Services	64.4	43.3	42.1	42.1	42.1
7230	Printing and Binding	1.4	1.7	1.4	1.4	1.4
7280	Advertising, Publication	.3	.3	.5	.5	.5
7410	Travel and Subsistence	.0	2.3	2.0	2.0	2.0
7420	Business Conferences	.3	1.7	2.0	2.0	2.0
7430	Training	.4		1.5	1.5	1.5
7540	Maintenance and Repair - Machinery/Equipment	1.0	1.8	1.3	1.3	1.3
7740	Equipment Lease		.5	.5	.5	.5
7810	Subscriptions and Memberships	.9	7.2	7.2	7.2	7.2
8060	Office Supplies	1.7	3.3	2.0	2.0	2.0
8090	Other Operating Expense	.8	4.6	3.0	3.0	3.0
8091	Citywide Training	.3	5.5	4.0	4.0	4.0
8094	Wellness Program	.6	3.0	3.0	3.0	3.0
						.0
	Total Current Expenses	**$72.0**	**$75.0**	**$70.5**	**$70.5**	**$70.5**

CAPITAL OUTLAY

		2017 Actual	2018 Budget	2019 Department Request	2019 Manager Recommend	2019 Council Approved
9520	Office Equipment	.0	.0			
	Total Capital Outlay	**$.0**	**$.0**	**$.0**	**$.0**	**$.0**
		Change from 2018 Budget		$4.0	$4.0	$4.0
				1.1%	1.1%	1.1%

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
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 - 2019 BUDGET

.	ACTIVITY	DEPARTMENT HEAD	FUND
GENERAL GOVERNMENT	CITY CLERK	CATHERINE MYTHEN FLETCHER	GENERAL

SUMMARY	2017 Actual	2018 Budget	2018 Budget Manager Recommend	2018 Budget Council Approved
Personal Services	196.4	184.4	180.1	180.1
Current Expenses	266.6	281.0	278.0	278.0
Capital Outlay	.0	3.5	2.0	2.0
Total	**$463.0**	**$468.9**	**$460.1**	**$460.1**

PERSONAL SERVICES

Personnel Schedule

Position Title	Employees 2018	19-D	19-M	19-C	Position	Grade
City Clerk	1.0	1.0	1.0	1.0		
Deputy City Clerk	1.0	1.0	1.0	1.0		
Total Personnel	2.0	2.0	2.0	2.0		

		2017 Actual	2018 Budget	2018 Budget Manager Recommend	2018 Budget Council Approved
6110	Full-Time Salaries	154.6	139.0	144.2	144.2
6120	Overtime	.3	.5	.0	.0
6130	Part-Time	.0	.0	.0	.0
6210	Retirement Contribution	9.3	9.8	10.1	10.1
6240	FICA	9.7	10.7	11.0	11.0
6250	Worker's Compensation	.3	.3	.2	.2
6260	Health and Life Insurance	21.8	23.7	14.1	14.1
6270	Unemployment Insurance	.4	.4	.4	.4
	Total Personal Services	**$196.4**	**$184.4**	**$180.1**	**$180.1**

CURRENT EXPENSES

		2017 Actual	2018 Budget	2018 Budget Manager Recommend	2018 Budget Council Approved
7190	Professional Services	16.0	15.0	15.0	15.0
7220	Telephone	.5	.7	.7	.7
7280	Advertising, Publication	10.8	8.0	8.0	8.0
7410	Travel and Subsistence	1.4	1.5	1.5	1.5
7420	Business Conferences	1.5	1.7	1.0	1.0
7430	Training	1.0	2.5	3.0	3.0
7530	Maintenance - Office Equipment	1.0	3.0	3.0	3.0
7610	Liability and Casualty Insurance	158.4	160.0	165.0	165.0
7620	Property Insurance	36.9	45.0	40.0	40.0
7640	Other Insurance	10.3	13.0	11.0	11.0
7650	Deductibles Paid	8.2	12.0	10.0	10.0
7810	Subscriptions and Memberships	.4	.6	.6	.6
8060	Office Supplies	2.3	1.5	1.5	1.5
8063	Election Expense	10.3	6.5	10.5	10.5
8071	Document Management & Storage	2.6	5.9	3.2	3.2
8090	Other Operating Expense	4.6	3.5	3.5	3.5
8091	Recording Fees	.3	.5	.5	.5
	Total Current Expenses	**$266.6**	**$281.0**	**$278.0**	**$278.0**

CAPITAL OUTLAY

		2017 Actual	2018 Budget	2018 Budget Manager Recommend	2018 Budget Council Approved
9520	Equipment		3.5	2.0	2.0
	Total Capital Outlay	**$.0**	**$3.5**	**$2.0**	**$2.0**
		Change from 2018 Budget		($8.9)	($8.9)
				(1.9%)	(1.9%)

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.

CITY OF GLENWOOD SPRINGS - 2019 BUDGET

FUNCTION	ACTIVITY	DEPARTMENT HEAD	FUND
GENERAL GOVERNMENT	INFORMATION TECHNOLOGY	ERIC ARNETTE	GENERAL

SUMMARY	2017 Actual	2018 Budget	2019 Budget Manager Recommend	2019 Budget Council Approved
Personal Services	319.0	506.1	462.6	462.6
Current Expenses	201.9	217.7	283.7	283.7
Capital Outlay		1.5		.0
Total	**$520.9**	**$725.3**	**$746.3**	**$746.3**

PERSONAL SERVICES

Personnel Schedule

Position Title	Employees 2018	19-D	19-M	19-C	Position	Grade
IS Director	0.5	0.5	0.5	0.5		
Assistant Computer Tech	1.0	1.0	1.0	1.0		
Assistant IT Director	1.0	1.0	1.0	1.0		
Technical Specialist/Pub Sfty	1.0	1.0	1.0	1.0		
Applications Specialist	1.0	1.0	1.0	1.0		
Total Personnel	4.5	4.5	4.5	4.5		

6110 Full-Time Salaries	233.6	362.9	342.6	342.6
6120 Overtime	.1	.0	.5	.5
6130 Part-Time	.0	.0	.0	.0
6210 Retirement Contribution	13.6	25.4	24.0	24.0
6240 FICA	17.2	27.8	26.3	26.3
6250 Worker's Compensation	.3	.3	.5	.5
6260 Health and Life Insurance	53.6	88.6	67.7	67.7
6270 Unemployment Insurance	.7	1.1	1.0	1.0
Total Personal Services	**$319.0**	**$506.1**	**$462.6**	**$462.6**

CURRENT EXPENSES

7120 Internet Fees	55.7	57.8	58.3	58.3
7190 Other Professional Services	45.1	25.2	46.2	46.2
7200 Software Modifications	76.0	95.5	122.9	122.9
7410 Travel and Subsistence	1.3	4.5	5.5	5.5
7430 Training	8.6	14.0	30.0	30.0
7530 Maintenance and Repair - Office Equipment	1.0	3.4	3.4	3.4
8062 Computer Supplies	7.3	8.9	9.3	9.3
8064 Printer Supplies	6.4	7.5	7.0	7.0
8090 Other Operating Expense	.6	1.0	1.0	1.0
Total Current Expenses	**$201.9**	**$217.7**	**$283.7**	**$283.7**

CAPITAL OUTLAY

City Hall Signage		1.5		
Total Capital Outlay	**$.0**	**$1.5**	**$.0**	**$.0**
	Change from 2018 Budget		$21.0	$21.0
			2.9%	2.9%

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 Includes 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 - 2019 BUDGET

FUNCTION	ACTIVITY	DEPARTMENT HEAD	FUND
GENERAL GOVERNMENT	FINANCE	YVETTE GUSTAD	GENERAL

SUMMARY	2017 Actual	2018 Budget	2019 Manager Recommend	2019 Council Approved
Personal Services	895.8	870.3	745.6	745.6
Current Expenses	537.4	528.8	471.7	471.7
Capital Outlay	3.4	1.0	3.0	3.0
Total	**$1,436.6**	**$1,400.1**	**$1,220.3**	**$1,220.3**

PERSONAL SERVICES

Personnel Schedule

Position Title	Employees 2018	19-D	19-M	19-C	Position	Grade
Finance Director	1.0	1.0	1.0	1.0		
Assistant Finance Director	1.0	0.0	0.0	0.0		
Contracts Coordinator	1.0	1.0	1.0	1.0		
Senior Accounting Tech	4.0	4.0	4.0	4.0		
Staff Accountant	1.0	1.0	1.0	1.0		
Purchasing Manager	1.0	1.0	1.0	1.0		
Total Personnel	9.0	8.0	8.0	8.0		

		2017 Actual	2018 Budget	2019 Manager Recommend	2019 Council Approved
6110	Full-Time Salaries	654.8	625.7	516.9	516.9
6120	Overtime	.3	.3	2.0	2.0
6130	Part-Time	.0	.0	.0	.0
6210	Retirement Contribution	31.3	43.8	36.3	36.3
6240	FICA	45.5	47.9	39.7	39.7
6250	Worker's Compensation	3.7	4.8	.7	.7
6260	Health and Life Insurance	158.3	145.9	148.4	148.4
6270	Unemployment Insurance	1.9	1.9	1.6	1.6
	Total Personal Services	**$895.8**	**$870.3**	**$745.6**	**$745.6**

CURRENT EXPENSES

		2017 Actual	2018 Budget	2019 Manager Recommend	2019 Council Approved
7020	Bond Interest	20.9	20.9	10.7	10.7
7040	Bond Principal	230.0	230.0	240.0	240.0
7143	Treasurer's Fees	26.2	37.8	30.0	30.0
7151	Credit Card/ACH Check Fees	2.7	3.5	3.0	3.0
7160	Auditing/Accounting	46.8	35.0	52.0	52.0
7190	Other Professional Services	37.8	65.0	5.0	5.0
7210	Postage	69.9	74.0	72.0	72.0
7230	Printing and Binding	9.7	10.0	10.0	10.0
7260	Copying	3.8	8.0	5.0	5.0
7410	Travel and Subsistence	2.3	6.5	3.0	3.0
7430	Training	2.8	4.1	5.0	5.0
7530	Maintenance and Repair - Office Equipment	5.1	3.0	5.5	5.5
7740	Equipment Lease	7.6	7.5	7.5	7.5
7810	Subscriptions and Memberships	.9	1.5	1.0	1.0
8060	Office Supplies	2.9	2.8	3.0	3.0
8090	Other Operating Expense	17.2	19.2	19.0	19.0
7510	Janitorial	8.9			
7520	Maintenance and Repair - Building	41.9			
	Total Current Expenses	**$537.4**	**$528.8**	**$471.7**	**$471.7**

CAPITAL OUTLAY

		2017 Actual	2018 Budget	2019 Manager Recommend	2019 Council Approved
9520	Office Equipment	3.4	1.0	3.0	3.0
9520	Copier				
	Total Capital Outlay	**$3.4**	**$1.0**	**$3.0**	**$3.0**
		Change from 2018 Budget		($179.7)	($179.7)
				(12.8%)	(12.8%)

FINANCE DEPARTMENT NOTES:

xx01	COO position created and moved to City Administration	Check stock, sales tax books, utility door hangers, utility credit applications, payroll checks, W-2s, 1099s, sales tax envelopes
7020	Series 2012 advance refunding 2001 issue; matures in 2020	Click rate for copier, budget book production
7040	Series 2012 advance refunding 2001 issue; matures in 2020	GFOA annual (1), CGFOA annual (2), online CPE, staff training, NIGP annual (2), p-card users
7143	2% of property tax collection processing with Muni Revs	Conference fees for events in 7410
7151	Online sales tax collection with Muni Revs	Copier and folder service contracts
7160	Annual financial audit, grants, programs, sales tax audits	Copier and postage machine leases
7210	Utility bills, postage machine service, PO box rental, permits, meter ink for postage machine	GFOA (2), CGFOA (3), CAMTA (2), GASB, NIGP (1), RMGPA (1), GFOA best practices
7190	Professional Services, code changes	Muni revs subscription

CITY OF GLENWOOD SPRINGS - 2019 BUDGET

FUNCTION	ACTIVITY	DEPARTMENT HEAD	FUND
GENERAL GOVERNMENT	MUNICIPAL COURT	STEVE BOYD	GENERAL

SUMMARY	2017 Actual	2018 Budget	2019 Budget Manager Recommend	2019 Budget Council Approved
Personal Services	101.8	138.0	102.6	102.6
Current Expenses	82.0	108.7	105.5	105.5
Capital Outlay	.9	.0	.0	.0
Total	**$184.8**	**$246.7**	**$208.1**	**$208.1**

PERSONAL SERVICES

Personnel Schedule

Position Title	Employees 2018	19-D	19-M	19-C	Position	Grade
Court Administrator	1.0	1.0	1.0	1.0		
Court Clerk	1.0	0.0	0.0	0.0		
Municipal Court Judge						
Total Personnel	2.0	1.0	1.0	1.0		

		2017 Actual	2018 Budget	2019 Manager Recommend	2019 Council Approved
6110	Full-Time Salaries	82.9	111.2	63.3	63.3
6120	Overtime	.4	.0	.0	.0
6130	Part-Time	.0	.0	.0	.0
6210	Retirement Contribution	2.7	7.8	4.4	4.4
6240	FICA	6.2	8.5	4.8	4.8
6250	Worker's Compensation	.2	.2	.1	.1
6260	Health and Life Insurance	9.1	9.9	29.8	29.8
6270	Unemployment Insurance	.3	.3	.2	.2
	Total Personal Services	**$101.8**	**$138.0**	**$102.6**	**$102.6**

CURRENT EXPENSES

		2017 Actual	2018 Budget	2019 Manager Recommend	2019 Council Approved
7140	Legal Services	.3	5.0	3.0	3.0
7150	Credit Card Fees	2.7	2.1	2.7	2.7
7170	Court Reporters	.1	.3	.3	.3
7190	Professional Services	58.9	60.0	60.0	60.0
7193	Post-Sentence Jail Fees	.5	1.0	1.0	1.0
7230	Printing and Binding	1.1	1.0	1.0	1.0
7410	Travel and Subsistence	.6	1.0	1.0	1.0
7430	Training	.0	1.5	5.0	5.0
7450	Tuition Reimbursement		.1		.0
7530	Maintenance and Repair - Office Equipment		.6	.6	.6
7550	Miscellaneous Maintenance and Repair		2.0	1.0	1.0
7810	Subscriptions and Memberships	.1	.3	.3	.3
7850	Court Services	15.0	29.5	25.0	25.0
8020	Educational Supplies		.1	.1	.1
8060	Office Supplies	2.4	3.0	3.0	3.0
8090	Other Operating Expense	.4	1.2	1.5	1.5
					.0
	Total Current Expenses	**$82.0**	**$108.7**	**$105.5**	**$105.5**

CAPITAL OUTLAY

		2017 Actual	2018 Budget	2019 Manager Recommend	2019 Council Approved
9520	Office Equipment	.9			
	Total Capital Outlay	**$.9**	**$.0**	**$.0**	**$.0**
		Change from 2018 Budget		($38.6)	($38.6)
				(15.6%)	(15.6%)

MUNICIPAL COURT BUDGET NOTES:

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

Municipal Court clerk not back-filled from a retirement, duties were absorbed by finance.

CITY OF GLENWOOD SPRINGS - 2019 BUDGET

FUNCTION	ACTIVITY	DEPARTMENT HEAD	FUND
PUBLIC SAFETY	POLICE	TERRY WILSON	GENERAL

SUMMARY	2017 Actual	2018 Budget	2019 BUDGET Manager Recommend	2019 BUDGET Council Approved
Personal Services	3,272.1	3,467.1	3,803.4	3,803.4
Current Expenses	442.5	459.4	468.4	468.4
Capital Outlay	11.2	1.5	.0	.0
Total	**$3,725.9**	**$3,928.0**	**$4,271.8**	**$4,271.8**

PERSONAL SERVICES

Personnel Schedule

Position Title	Employees 2018	19-D	19-M	19-C	Position	Grade
Chief of Police	1.0	1.0	1.0	1.0		
Police Lieutenant	2.0	2.0	2.0	2.0		
Patrol Sergeant	4.0	4.0	4.0	4.0		
Detective Sergeant	1.0	1.0	1.0	1.0		
Police Officer II	7.0	2.0	2.0	2.0		
Police Officer I	7.0	9.0	9.0	9.0		
Code Enforcement Officer	2.0	2.0	2.0	2.0		
Parking Enforcement Off.	1.0	1.0	1.0	1.0		
Police Officer III	5.0	9.0	9.0	9.0		
Police Admin. Assist. II	1.0	1.0	1.0	1.0		
Sr. Police Records Tech.	1.0	3.0	3.0	3.0		
Police Records Clerk	2.0	0.0	0.0	0.0		
Total Personnel	34.0	35.0	35.0	35.0		

		2017 Actual	2018 Budget	Manager Recommend	Council Approved
6110	Full-Time Salaries	2,188.3	2,279.8	2,404.3	2,404.3
6120	Overtime	167.8	125.0	150.0	150.0
6140	Standby	.0	.0	25.0	25.0
6130	Part-Time	.0	.0	.0	.0
6210	Retirement Contribution	146.2	168.3	180.6	180.6
6220	Police/Fire Retirement	180.2	180.4	193.4	193.4
6240	FICA	32.0	32.8	46.2	46.2
6250	Worker's Compensation	58.5	77.2	75.9	75.9
6260	FPPA Disability	.0	41.0	46.8	46.8
6260	Health and Life Insurance	491.5	555.4	673.5	673.5
6270	Unemployment Insurance	7.6	7.2	7.7	7.7
	Total Personal Services	**$3,272.1**	**$3,467.1**	**$3,803.4**	**$3,803.4**

CURRENT EXPENSES

		2017 Actual	2018 Budget	Manager Recommend	Council Approved
7190	Other Professional Services	29.2	45.0	45.0	45.0
7220	Telephone	1.5	1.6	1.6	1.6
7230	Printing and Binding	4.5	4.0	4.0	4.0
7410	Travel and Subsistence	24.9	20.0	20.0	20.0
7430	Training	20.9	31.0	31.0	31.0
7530	Maintenance and Repair - Office Equipment		.8	.8	.8
7540	Maintenance and Repair - Vehicles	49.9	30.0	40.0	40.0
7550	Maintenance and Repair - Miscellaneous	1.2	1.0	1.0	1.0
7740	Lease Payments	5.1	6.3	6.3	6.3
7810	Subscriptions and Memberships	1.4	1.5	2.0	2.0
8030	Chemical and Laboratory	14.9	11.0	9.0	9.0
8040	Uniforms	24.2	30.0	30.0	30.0
8060	Office Supplies	7.0	9.0	9.0	9.0
8080	Gas, Oil, Lubricants	43.9	35.0	35.0	35.0
8090	Other Operating Expense	33.7	15.0	15.0	15.0
8135	Youth Activities	12.3	2.0	5.0	5.0
8145	Communication	25.4	35.0	35.0	35.0
8220	Investigations	5.8	15.0	15.0	15.0
8310	Animal Control	13.4	25.0	25.0	25.0
8460	Confiscated Funds Expenditures	3.8	10.0	10.0	10.0
8470	HIDTA Grant Operations	86.4	86.2	84.7	84.7
8480	Trident Grant Operations	10.0	11.0	11.0	11.0
8490	Firearms Program	23.2	33.0	33.0	33.0
	Total Current Expenses	**$442.5**	**$459.4**	**$468.4**	**$468.4**
		Change from 2018 Budget		$343.8	$343.8
				8.8%	8.8%

POLICE DEPARTMENT NOTES:

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 increased travel costs.

7430 POST-mandated training state-wide.

7550 Annual recertification of radar units.

8030 Increase in cost of blood tests from more frequent DUI charges.

8135 Shop with a Cop, Bike Rodeo.

8145 Cell phones.

8310 CARE annual contract.

8460 Reimbursed from department asset accts.

CITY OF GLENWOOD SPRINGS - BUDGET 2018

FUNCTION	ACTIVITY	DEPARTMENT HEAD	FUND
PUBLIC WORKS	ENGINEERING & ADMINISTRATION	TERRI PARTCH	GENERAL

SUMMARY	2017 Actual	2018 Budget	2019 Budget Manager Recommend	2019 Budget Council Approved
Personal Services	509.4	553.3	579.6	579.6
Current Expenses	81.8	74.8	161.2	161.2
Capital Outlay		1.5	.0	.0
Total	**$591.2**	**$629.6**	**$740.8**	**$740.8**

PERSONAL SERVICES

Personnel Schedule

Position Title	Employees 2018	19-D	19-M	19-C	Position	Grade
City Engineer	1.0	1.0	1.0	1.0		
Assistant City Engineer	2.0	2.0	2.0	2.0		
Transportation Manager	1.0	1.0	1.0	1.0		
Admin Asst. II - Eng.	1.0	1.0	1.0	1.0		
Asst. Dir. PW	0.0	0.0	0.0	0.0		
GIS Administrator	0.5	0.5	0.5	0.5		
Total Personnel	5.5	5.5	5.5	5.5		

		2017 Actual	2018 Budget	2019 Manager Recommend	2019 Council Approved
6110	Full-Time Salaries	398.7	423.5	452.3	452.3
6120	Overtime	.0	.0	.0	.0
6130	Part-Time	.0	.0	.0	.0
6210	Retirement Contribution	21.7	29.6	31.7	31.7
6240	FICA	29.4	32.4	34.6	34.6
6250	Worker's Compensation	1.9	2.6	1.4	1.4
6260	Health and Life Insurance	56.4	64.0	58.2	58.2
6270	Unemployment Insurance	1.2	1.3	1.4	1.4
	Total Personal Services	**$509.4**	**$553.3**	**$579.6**	**$579.6**

CURRENT EXPENSES

		2017 Actual	2018 Budget	2019 Manager Recommend	2019 Council Approved
7190	Other Professional Services	44.4	25.0	110.0	110.0
7200	Software	17.2	27.4	15.0	15.0
7220	Telephone	1.4	.5	2.5	2.5
7280	Advertising and Publications	.1	1.0	1.0	1.0
7410	Travel and Subsistence	6.9	3.0	7.5	7.5
7430	Training	.3	3.0	4.3	4.3
7540	Maintenance and Repairs - Vehicles	.8	1.2	1.2	1.2
8060	Office Supplies	1.2	2.0	1.5	1.5
8070	Photo and Duplicating Supplies	7.8	9.0	9.0	9.0
8080	Gas, Oil, Lubricants	.5	.5	.5	.5
8090	Other Operating Expense	.9	2.2	2.2	2.2
8120	Small Tools and Equipment			6.6	6.6
9520	Equipment	.3			.0
	Total Current Expenses	**$81.8**	**$74.8**	**$161.2**	**$161.2**

CAPITAL OUTLAY

	2017 Actual	2018 Budget	2019 Manager Recommend	2019 Council Approved
GPS street data		1.5		
Total Capital Outlay	**$.0**	**$1.5**	**$.0**	**$.0**
	Change from 2018 Budget		$141.2	$141.2
			22.4%	22.4%

ENGINEERING DEPARTMENT NOTES:

7190 Project management assistance
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 - 2019 BUDGET

FUNCTION	ACTIVITY	DEPARTMENT HEAD	FUND
PUBLIC WORKS	STREETS AND ALLEYS	ROBIN MILLYARD	GENERAL

SUMMARY	2017 Actual	2018 Budget	2018 Budget Manager Recommend	2018 Budget Council Approved
Personal Services	629.7	666.0	713.7	713.7
Current Expenses	413.2	469.1	475.9	475.9
Capital Outlay	.0	.0	.0	.0
Total	**$1,042.9**	**$1,135.2**	**$1,189.6**	**$1,189.6**

PERSONAL SERVICES

Personnel Schedule

Position Title	Employees 2018	19-D	19-M	19-C	Position	Grade
Streets Superintendent	1.0	1.0	1.0	1.0		
Equip. Operator II - PW	2.0	2.0	2.0	2.0		
Equip. Operator I - PW	1.0	1.0	1.0	1.0		
Maint Worker I / St. Sweep	4.0	4.0	4.0	4.0		
Street Crew Leader	1.0	1.0	1.0	1.0		
Maint Worker II / St. Sweep	0.0	0.0	0.0	0.0		
Total Personnel	9.0	9.0	9.0	9.0		

		2017 Actual	2018 Budget	Manager Recommend	Council Approved
6110	Full-Time Salaries	432.6	421.1	434.0	434.0
6120	Overtime	3.8	11.0	6.0	6.0
6140	Standby	.0	.0	20.0	20.0
6210	Retirement Contribution	25.2	30.2	32.2	32.2
6240	FICA	33.9	33.1	35.2	35.2
6250	Worker's Compensation	18.2	24.0	22.7	22.7
6260	Health and Life Insurance	114.5	145.4	162.1	162.1
6270	Unemployment Insurance	1.5	1.3	1.4	1.4
	Total Personal Services	**$629.7**	**$666.0**	**$713.7**	**$713.7**

CURRENT EXPENSES

		2017 Actual	2018 Budget	Manager Recommend	Council Approved
7220	Telephone	4.1	6.0	6.5	6.5
7230	Printing and Binding		.3		.0
7280	Advertising and Publications	1.1	2.0	2.0	2.0
7310	Electricity	137.3	170.0	170.0	170.0
7320	Gas	2.9	5.4	5.4	5.4
7330	Water	.5	1.4	1.4	1.4
7410	Travel and Subsistence	1.5	2.5	2.5	2.5
7430	Training	1.7	2.5	3.0	3.0
7520	Maintenance - Building	7.9	7.5	10.0	10.0
7530	Maintenance - Office Equipment	.2	.2	.3	.3
7540	Maintenance - Vehicles	101.8	115.5	115.6	115.6
7740	Equipment Rental - Snow Removal	72.6	.0	2.5	2.5
7810	Subscriptions and Memberships	.1	.2	.2	.2
7830	Landfill Expense	25.6	50.0	50.0	50.0
8020	Educational Supplies	.2	.2	.1	.1
8040	Uniforms	3.3	3.2	3.3	3.3
8060	Office Supplies	.5	.6	.5	.5
8080	Gas, Oil, Lubricants	31.2	60.8	61.0	61.0
8090	Other Operating Expenses	8.5	14.0	14.0	14.0
8120	Small Tools and Equipment	3.3	6.0	6.0	6.0
8130	Material to Maintain Buildings	.0	.4	.4	.4
8150	Street Maintenance Materials	.5		.0	.0
8160	Other Materials	4.9	7.0	4.0	4.0
8170	Signs	3.2	13.0		.0
8190	Flood Control/Hazardous Waste		.5	3.5	3.5
BIW	Safety			7.5	7.5
BIW	Technology and Software			6.2	6.2
					.0
	Total Current Expenses	**$413.2**	**$469.1**	**$475.9**	**$475.9**

CAPITAL OUTLAY

		2017 Actual	2018 Budget	Manager Recommend	Council Approved
9530	Other Machinery and Equipment				
	Total Capital Outlay	**$.0**	**$.0**	**$.0**	**$.0**
		Change from 2018 Budget		$54.4	$54.4
				4.8%	4.8%

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

CITY OF GLENWOOD SPRINGS - BUDGET 2018

FUNCTION	ACTIVITY	DEPARTMENT HEAD	FUND
COMMUNITY DEVELOPMENT	ADMINISTRATION AND PLANNING	JENNIFER OOTON	GENERAL

SUMMARY	2017 Actual	2018 Budget	2019 Budget Manager Recommend	2019 Budget Council Approved
Personal Services	368.0	460.1	480.1	480.1
Current Expenses	212.8	264.4	259.4	259.4
Capital Outlay	2.6	.0	.0	.0
Total	**$583.4**	**$724.5**	**$739.5**	**$739.5**

PERSONAL SERVICES

Personnel Schedule

Position Title	Employees 2018	19-D	19-M	19-C	Position	Grade
Admin Assistant I - CD	0.50	0.50	0.50	0.50		
Planner II	1.00	0.00	0.00	0.00		
Senior Planner	1.00	2.00	2.00	2.00		
Community/Eco Dev Dir	0.25	0.25	0.25	0.25		
Assist Community/Eco Dev Dir	1.00	1.00	1.00	1.00		
Planner I	1.00	1.00	1.00	1.00		
Total Personnel	4.75	4.75	4.75	4.75		

		2017 Actual	2018 Budget	2019 Manager Recommend	2019 Council Approved
6110	Full-Time Salaries	277.5	329.2	347.2	347.2
6120	Overtime	.1	.0	.0	.0
6130	Part-Time	.0	.0	.0	.0
6210	Retirement Contribution	15.4	23.0	24.3	24.3
6240	FICA	19.9	25.2	26.6	26.6
6250	Worker's Compensation	.6	.7	.5	.5
6260	Health and Life Insurance	53.7	80.9	80.5	80.5
6270	Unemployment Insurance	.8	1.0	1.0	1.0
	Total Personal Services	**$368.0**	**$460.1**	**$480.1**	**$480.1**

CURRENT EXPENSES

		2017 Actual	2018 Budget	2019 Manager Recommend	2019 Council Approved
6272	Temporary Services	.0	1.0	1.0	1.0
7150	Credit Card Fees	4.9	3.0	3.0	3.0
7190	Other Professional Services	182.6	180.0	160.0	160.0
7230	Printing and Binding	.0	1.5	1.5	1.5
7280	Advertising and Publications	5.1	4.0	4.0	4.0
7410	Travel and Subsistence	1.9	3.5	3.5	3.5
7420	Business Conferences	.1	1.5	1.5	1.5
7430	Training	.0	5.0	5.0	5.0
7530	Maintenance and Repair - Office Equipment	5.9	7.0	7.0	7.0
7810	Subscriptions and Memberships	2.2	3.5	3.5	3.5
8020	Educational Supplies	.6	.6	.6	.6
8060	Office Supplies	4.4	4.8	4.8	4.8
8090	Other Operating Expense	4.7	15.0	15.0	15.0
8200	Historic Preservation Commission	.2	4.0	4.0	4.0
8310	CHS Grant	.0	30.0	35.0	35.0
					.0
	Total Current Expenses	**$212.8**	**$264.4**	**$259.4**	**$259.4**

CAPITAL OUTLAY

		2017 Actual	2018 Budget	2019 Manager Recommend	2019 Council Approved
9520	Other Machinery and Equipment	2.6			
	Total Capital Outlay	**$2.6**	**$.0**	**$.0**	**$.0**
		Change from 2018 Budget		$15.0	$15.0
				2.1%	2.1%

COMMUNITY DEVELOPMENT DEPARTMENT NOTES:

6272 Support for ad-hoc projects

7150 Credit card charges for fees and permits

7190 This line item has decreased by $200,000 from 2017 from cost of land use code and EPA re-write

EPA area-wide plan (2017 carryover)	$120,000
Consulting for zoning implementation	$30,000
Annual payment to Garfield County Housing Authority	$10,000
	$160,000

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	FUND
COMMUNITY DEVELOPMENT	BUILDING INSPECTION	JENNIFER OOTON	GENERAL

SUMMARY	2017 Actual	2018 Budget	2019 Budget Manager Recommend	2019 Budget Council Approved
Personal Services	216.2	233.3	235.9	235.9
Current Expenses	59.4	52.0	52.0	52.0
Capital Outlay			.0	.0
Total	**$275.6**	**$285.3**	**$287.9**	**$287.9**

PERSONAL SERVICES

Personnel Schedule

Position Title	Employees 2018	19-D	19-M	19-C	Position	Grade
Building Official	1.0	1.0	1.0	1.0		
Building Inspector I	0.0	0.0	0.0	0.0		
Building Inspector II	1.0	1.0	1.0	1.0		
Admin Assistant I - CD	0.5	0.5	0.5	0.5		
Total Personnel	2.5	2.5	2.5	2.5		

		2017 Actual	2018 Budget	2019 Manager Recommend	2019 Council Approved
6110	Full-Time Salaries	147.0	154.7	157.7	157.7
6120	Overtime	.1	.0	.0	.0
6130	Part-Time	.0	.0	.0	.0
6210	Retirement Contribution	8.1	10.8	11.0	11.0
6240	FICA	10.2	11.8	12.1	12.1
6250	Worker's Compensation	.5	.6	1.9	1.9
6260	Health and Life Insurance	49.9	54.9	52.6	52.6
6270	Unemployment Insurance	.4	.5	.5	.5
	Total Personal Services	**$216.2**	**$233.3**	**$235.9**	**$235.9**

CURRENT EXPENSES

		2017 Actual	2018 Budget	2019 Manager Recommend	2019 Council Approved
7130	Consultant Fees	52.1	30.0	30.0	30.0
7230	Printing and Binding	.0	.5	.5	.5
7410	Travel and Subsistence	.8	2.5	2.5	2.5
7430	Training	.7	2.0	2.0	2.0
7530	Maintenance and Repair - Office Equip	.0	2.0	2.0	2.0
7540	Maintenance and Repair - Vehicles	1.8	1.5	1.5	1.5
7810	Subscriptions and Memberships	.0	1.0	1.0	1.0
8020	Educational Supplies	1.9	7.0	7.0	7.0
8060	Office Supplies	.3	1.5	1.5	1.5
8080	Gas, Oil, Lubricants	.8	2.0	2.0	2.0
8090	Other Operating Expense	.9	2.0	2.0	2.0
	Total Current Expenses	**$59.4**	**$52.0**	**$52.0**	**$52.0**

CAPITAL OUTLAY

		2017 Actual	2018 Budget	2019 Manager Recommend	2019 Council Approved
9520	Other Machinery and Equipment				
	Total Capital Outlay	**$.0**	**$.0**	**$.0**	**$.0**
		Change from 2018 Budget		$2.6	$2.6
				0.9%	0.9%

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 - 2019 BUDGET

FUNCTION	ACTIVITY	DEPARTMENT HEAD	FUND
PARKS AND RECREATION	RECREATION PROGRAMS	BRIAN SMITH	GENERAL

SUMMARY	2017 Actual	2018 Budget	2019 Budget Manager Recommend	2019 Budget Council Approved
Personal Services	1,717.9	1,936.2	1,930.8	1,930.8
Current Expenses	659.5	700.8	719.1	719.1
Capital Outlay	.0	.0	.0	.0
Total	**$2,377.4**	**$2,637.0**	**$2,649.9**	**$2,649.9**

PERSONAL SERVICES

Personnel Schedule

Position Title	Employees 2018	19-D	19-M	19-C	Position	Grade
Parks and Recreation Dir.	1.0	1.0	1.0	1.0		
Community Rec Coord.	1.0	1.0	1.0	1.0		
Office Coordinator	1.0	0.0	0.0	0.0		
Athletics Coordinator	1.0	1.0	1.0	1.0		
Facility Coordinator	1.0	1.0	1.0	1.0		
Community Center Manager	0.0	1.0	1.0	1.0		
Aquatics Coordinator	1.0	1.0	1.0	1.0		
Recreation Supervisor	1.0	1.0	1.0	1.0		
CSRII	2.0	2.0	2.0	2.0		
Bldg Mtn I/Janitorial Staff	1.0	1.0	1.0	1.0		
Building Maint II	2.0	3.0	3.0	3.0		
Facility Maint Supt	1.0	1.0	1.0	1.0		
Building Maint III	1.0	0.0	0.0	0.0		
Total Personnel	14.0	14.0	14.0	14.0		

		2017 Actual	2018 Budget	2019 Manager Recommend	2019 Council Approved
6110	Full-Time Salaries	751.7	784.4	798.9	798.9
6120	Overtime	3.5	2.9	3.5	3.5
6130	Part-Time	589.6	701.5	675.0	675.0
6210	Retirement Contribution	38.9	55.1	56.2	56.2
6240	FICA	100.7	113.9	113.0	113.0
6250	Worker's Compensation	35.3	42.4	30.2	30.2
6260	Health and Life Insurance	194.0	231.5	250.6	250.6
6270	Unemployment Insurance	4.3	4.5	3.5	3.5
	Total Personal Services	**$1,717.9**	**$1,936.2**	**$1,930.8**	**$1,930.8**

CURRENT EXPENSES

		2017 Actual	2018 Budget	2019 Manager Recommend	2019 Council Approved
Operating Expenses					
7190	Professional Services	44.9	35.0	47.0	47.0
7220	Telephone	9.3	8.5	11.0	11.0
7221	Postage	.3	.2	.2	.2
7230	Printing and Binding	5.4	5.1	5.1	5.1
7280	Advertising	8.7	9.0	9.0	9.0
7310	Electrical	127.7	130.0	130.0	130.0
7320	Natural Gas	60.8	80.0	80.0	80.0
7330	Water and Sewer	30.7	36.0	36.0	36.0
7350	Disposal Costs	7.4	7.5	7.5	7.5
7410	Travel and Subsistence	.6	2.0	2.0	2.0
7430	Training	6.5	10.0	10.0	10.0
7520	Maintenance - Building	116.6	130.0	130.0	130.0
7530	Maintenance - Ice Rink	27.6	33.0	33.0	33.0
7540	Maintenance and Repair - Vehicles	8.4	14.0	14.0	14.0
7740	Equipment Rent/Lease	3.9	5.0	5.0	5.0
7810	Subscriptions and Memberships	4.6	4.2	4.2	4.2
7840	Bank Services	43.2	40.0	40.0	40.0
7960	Sale and Rental Items	19.0	17.0	17.0	17.0
7964	Food Items	1.9	2.0	2.0	2.0
8040	Uniforms	1.4	3.8	3.8	3.8
8060	Office Supplies	6.2	5.0	5.0	5.0
8061	Background checks/Ads/Drug Test	12.8	8.0	8.0	8.0
8063	Recreation Program Supplies	8.3	12.0	2.0	2.0
8064	Fitness/Enrichment programs	9.7	8.0	12.0	12.0
8067	Community Rooms	5.5	2.0	4.0	4.0
8068	Subcontractor Programs	5.1	10.0	10.0	10.0
8080	Gas, Oil Lubricants	1.9	3.0	3.0	3.0
8090	Other Operating Expense	5.8	6.0	6.0	6.0
8263	Pool Maintenance Equipment & Supply	37.1	38.0	33.3	33.3
8264	Aquatics Program Supplies			7.5	7.5
	Total Operating Expenses	**$621.6**	**$664.3**	**$677.6**	**$677.6**

CITY OF GLENWOOD SPRINGS - 2019 BUDGET

FUNCTION	ACTIVITY	DEPARTMENT HEAD	FUND
PARKS AND RECREATION	RECREATION PROGRAMS	BRIAN SMITH	GENERAL

	SUMMARY	2017 Actual	2018 Budget	2019 Budget Manager Recommend	2019 Budget Council Approved
	Youth Programs				
	Community Program Supplies			5.0	5.0
8103	Kid Kamp - Summer	10.0	13.0	13.0	13.0
8109	Scholarships	1.5	1.5	1.5	1.5
	Sports				.0
8200	Adult Leagues	4.4	7.0	7.0	7.0
8210	Youth Leagues	4.6	6.5	6.5	6.5
8240	Tennis	5.3	1.0	1.0	1.0
	Adults and Seniors				.0
8310	Senior Programming		.5	.5	.5
8320	Special Events	12.2	7.0	7.0	7.0
	Total Current Expenses	**$659.5**	**$700.8**	**$719.1**	**$719.1**
		Change from 2018 Budget		$17.9	$17.9
				0.7%	0.7%

RECREATION PROGRAM DEPARTMENT NOTES:

xx01	Janitorial staff and supervisor were relocated here from finance in 2018.
7190	Includes 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
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	RFSD 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 - 2019 BUDGET

FUNCTION	ACTIVITY	DEPARTMENT HEAD	FUND
GENERAL GOVERNMENT	ARTS PROGRAMS	BRIAN SMITH	GENERAL

SUMMARY	2017 Actual	2018 Budget	2019 Budget Manager Recommend	2019 Budget Council Approved
Personal Services	.0	199.0	185.1	185.1
Current Expenses	.0	82.7	116.9	116.9
Capital Outlay	.0	79.2	30.0	30.0
Total	**$.0**	**$360.9**	**$332.0**	**$332.0**

PERSONAL SERVICES

Personnel Schedule

Position Title	Employees 2018	19-D	19-M	19-C	Position	Grade
Event Coordinator	1.0	1.0	1.0	1.0		
Total Personnel	1.0	1.0	1.0	1.0		

6110	Full-Time Salaries		58.6	59.0	59.0
6120	Overtime		.0	.0	.0
6130	Part-Time		96.0	96.0	96.0
6210	Retirement Contribution		4.1	4.1	4.1
6240	FICA		11.8	11.9	11.9
6250	Worker's Compensation		.4	3.5	3.5
6260	Health and Life Insurance		27.6	10.3	10.3
6270	Unemployment Insurance		.5	.3	.3
	Total Personal Services	**$.0**	**$199.0**	**$185.1**	**$185.1**

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			1.2	1.2
7350	Disposal Costs			3.0	3.0
7410	Travel and Subsistence		.5	.5	.5
7430	Training		1.5	1.5	1.5
7520	Maintenance and Repair - Building		20.0	.0	.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
8320	Special Events			50.0	50.0
	Total Current Expenses	**$.0**	**$82.7**	**$116.9**	**$116.9**

CAPITAL OUTLAY

	Furnishings and Equipment		79.2	30.0	30.0
	Total Capital Outlay	**$.0**	**$79.2**	**$30.0**	**$30.0**
		Change from 2018 Budget		$36.1	$36.1
				10.0%	10.0%

RECREATION PROGRAMS DEPARTMENT NOTES:

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

8320 Includes 4th of July and laser show

CITY OF GLENWOOD SPRINGS - 2019 BUDGET

FUNCTION	ACTIVITY	DEPARTMENT HEAD	FUND
GENERAL ADMINISTRATION	FACILITIES	BRIAN SMITH	GENERAL

SUMMARY	2017 Actual	2018 Budget	2019 Budget Manager Recommend	2019 Budget Council Approved
Personal Services	.0	135.0	139.8	139.8
Current Expenses	.0	35.6	36.6	36.6
Capital Outlay	.0	.0	.0	.0
Total	**$.0**	**$170.5**	**$176.3**	**$176.3**

PERSONAL SERVICES

Personnel Schedule

Position Title	Employees 2018	19-D	19-M	19-C	Position	Grade
Janitorial Staff Supervisor	1.0	1.0	1.0	1.0		
Janitorial Staff	1.0	1.0	1.0	1.0		
	2.0	2.0	2.0	2.0		

		2017 Actual	2018 Budget	2019 Budget Manager Recommend	2019 Budget Council Approved
6110	Full-Time Salaries		81.2	83.5	83.5
6120	Overtime		.0	.0	.0
6130	Part-Time		.0	.0	.0
6210	Retirement Contribution		5.7	5.8	5.8
6240	FICA		6.2	6.4	6.4
6250	Worker's Compensation		4.2	3.3	3.3
6260	Health and Life Insurance		37.5	40.5	40.5
6270	Unemployment Insurance		.2	.3	.3
	Total Personal Services	**$.0**	**$135.0**	**$139.8**	**$139.8**

CURRENT EXPENSES

7510	City Hall Janitorial Supplies		8.5	9.5	9.5
7520	City Hall Building Maintenance		27.1	27.1	27.1
					.0
	Total Current Expenses	**$.0**	**$35.6**	**$36.6**	**$36.6**

CAPITAL OUTLAY

9530	Other Equipment				
	Total Capital Outlay	**$.0**	**$.0**	**$.0**	**$.0**
		Change from 2018 Budget		$5.8	$5.8
				3.4%	3.4%

FACILITIES DEPARTMENT NOTES:

Personnel: Custodial staff for City Hall was managed in the Finance Department budget prior to 2018 when the maintenance responsibility was moved to a newly created Facilities Department managed by the Recreation Department. Two full-time positions

CITY OF GLENWOOD SPRINGS - 2019 BUDGET

FUNCTION	ACTIVITY	DEPARTMENT HEAD	FUND
PARKS AND RECREATION	PARKS AND CEMETERY	BRIAN SMITH	GENERAL

SUMMARY	2017 Actual	2018 Budget	2019 Budget Manager Recommend	2019 Budget Council Approved
Personal Services	674.5	751.4	709.5	709.5
Current Expenses	398.1	387.7	400.6	400.6
Capital Outlay			.0	.0
Total	**$1,072.6**	**$1,139.1**	**$1,110.1**	**$1,110.1**

PERSONAL SERVICES

Personnel Schedule

Position Title	Employees 2018	19-D	19-M	19-C	Position	Grade
Parks/Cemetery Superint.	1.0	1.0	1.0	1.0		
Maint. Worker II - Parks	3.0	3.0	3.0	3.0		
Maint. Worker I - Parks	3.0	3.0	3.0	3.0		
Crew Lead	1.0	1.0	1.0	1.0		
PT Seasonal Maint. Wrkr I	4.2	4.2	4.2	4.2		
Total Personnel	12.2	12.2	12.2	12.2		

6110 Full-Time Salaries	359.4	382.8	396.2	396.2
6120 Overtime	1.8	2.0	2.0	2.0
6130 Part-Time	120.0	140.0	110.0	110.0
6210 Retirement Contribution	21.2	26.9	27.9	27.9
6240 FICA	35.9	40.2	38.9	38.9
6250 Worker's Compensation	24.7	32.7	17.1	17.1
6260 Health and Life Insurance	109.9	125.3	116.1	116.1
6270 Unemployment Insurance	1.5	1.6	1.4	1.4
Total Personal Services	**$674.5**	**$751.4**	**$709.5**	**$709.5**

CURRENT EXPENSES

7190 Professional Services - Spraying Contract	38.1	60.0	60.0	60.0
7220 Telephone	5.2	5.0	7.0	7.0
7310 Electricity	16.6	15.5	15.5	15.5
7320 Gas	3.0	5.0	5.0	5.0
7330 Water	132.1	115.0	115.0	115.0
7350 Trash Pickup	7.6	12.0	12.0	12.0
7410 Travel and Subsistence	.7	1.2	1.2	1.2
7430 Training	3.3	4.0	4.0	4.0
7540 Maintenance and Repair - Vehicles	52.5	50.0	50.0	50.0
7560 Maintenance - Trails	8.9	8.0	8.0	8.0
7710 Land Rent/Lease	17.2	.7		
7740 Equipment Rental	.6	13.0	14.5	14.5
7810 Subscriptions and Memberships	.3	.3	.3	.3
7830 Landfill Expense	1.9	1.5	1.5	1.5
8010 Agricultural and Horticultural Supplies	32.6	20.0	30.0	30.0
8040 Uniforms	3.5	3.8	3.8	3.8
8060 Office Supplies	.4	.3	.3	.3
8080 Gas, Oil Lubricants	16.6	20.0	20.0	20.0
8090 Other Operating Expense	32.6	28.0	28.0	28.0
8120 Small Tools and Equipment	4.4	3.5	3.5	3.5
8130 Material to Maintain Buildings	18.3	20.0	20.0	20.0
8600 Repurchase Cemetery Lots	1.8	1.0	1.0	1.0
Total Current Expenses	**$398.1**	**$387.7**	**$400.6**	**$400.6**
	Change from 2018		($29.0)	($29.0)
	Budget		(2.5%)	(2.5%)

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 - 2019 BUDGET

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

TOURISM PROMOTION FUND	2017 Actual	2018 Budget	2019 Budget Manager Recommend	2019 Budget Council Approved
REVENUES				
REVENUES				
1130 Accommodations Tax	1,067.7	1,034.1	1,112.0	1,112.0
3120 Interest Income	1.2	1.3	1.3	1.3
3130 Miscellaneous Income				
Total Revenues	**$1,068.9**	**$1,035.4**	**$1,113.3**	**$1,113.3**
EXPENDITURES				
EXPENDITURES				
7190 Salary - Marketing Director	78.8	81.2	83.6	83.6
7193 Marketing Project Manager	57.8	59.5	57.0	57.0
7194 Payroll Tax & Benefits	30.0	30.9	28.1	28.1
7196 Visitor Services	100.0	115.0	115.0	115.0
7220 Public Relations	40.0	44.0	15.0	15.0
7230 Printing/Distribution (Brochures, etc.)	30.8	27.0	30.6	30.6
7280 Advertising (Print/Online/Radio/TV/Agency Fees/Creative)	491.3	481.0	553.4	553.4
7282 Hosting (Website/Video/Domains/Email/Booking Engine)	24.0	36.4	36.7	36.7
7283 Internet Management	10.0	10.0	15.0	15.0
7285 Direct Mail and Fulfillment	9.9	11.5	7.5	7.5
7286 Trade Shows	6.0	7.8	9.2	9.2
7287 Organizations & Education	7.4	9.1	7.2	7.2
7289 Miscellaneous Expense	27.1	2.5	2.3	2.3
7291 Travel	17.1	18.9	18.3	18.3
7292 Group and International Marketing	24.8	23.1	25.0	25.0
7420 Bookkeeping Services	9.0	10.4	10.4	10.4
7900 Interfund Cost of Service	10.5	10.7	10.7	10.7
8090 Other Expenses	1.8			
8200 Consultants	.5	5.0	5.0	5.0
8400 Community Promotion	73.9	29.8	33.4	33.4
Total Expenditures	**$1,050.8**	**$1,013.7**	**$1,063.2**	**$1,063.2**
EXCESS REVENUES OVER (UNDER) EXPENDITURES				
Excess Revenue Over (Under) Expenditures	**$18.1**	**$21.6**	**$50.1**	**$50.1**
TRANSFERS				
Transfers In (Out):				
(Out) to General Fund for community events		(50.0)	(50.0)	(50.0)
(Out) to A&I to help defray maintenance costs				(60.0)
Excess Revenues Over (Under) Expenditures & Transfers	**$18.1**	**($28.4)**	**$.1**	**($59.9)**
FUND BALANCE				
Fund Balance - Beginning	**$604.2**	**$622.2**	**$593.9**	**$593.9**
Fund Balance - Ending	622.2	593.9	594.0	534.0
Less: Restricted - Tabor Reserve	(32.1)	(31.1)	(33.4)	(33.4)
Less: Committed 15% - Resolution #2012-24	(160.3)	(155.3)	(167.0)	(167.0)
Fund Balance - Unreserved	**$429.8**	**$407.5**	**$393.6**	**$333.6**

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 2019 $50,000 was allocated to City special events and funded in the General Fund.

CITY OF GLENWOOD SPRINGS - 2019 BUDGET

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

Victims Assistance and Law Enforcement Fund	2017 Actual	2018 Budget	2019 Budget	
			Manager Recommend	Council Approved
REVENUES				
REVENUES				
V.A.L.E. Assessment	43.6	37.0	35.0	35.0
Interest	.9	1.0	1.0	1.0
Miscellaneous Income				
Total Revenues	**$44.5**	**$38.0**	**$36.0**	**$36.0**
EXPENDITURES				
EXPENDITURES				
7190 Professional Fees		.5		.0
7194 Victim/Witness Assistance	52.0	45.0	40.0	40.0
8060 Office Supplies		.5	.5	.5
9530 Police Equipment		5.0	5.0	5.0
Total Expenditures	**$52.0**	**$51.0**	**$45.5**	**$45.5**
EXCESS REVENUES OVER (UNDER) EXPENDITURES				
Excess Revenues Over (Under) Expenditures	**($7.5)**	**($13.0)**	**($9.5)**	**($9.5)**
FUND BALANCE				
Fund Balance - Beginning	**$62.8**	**$55.4**	**$42.4**	**$42.4**
Fund Balance - Ending	55.4	42.4	32.9	32.9
Less: Restricted - Tabor Reserve	(1.3)	(1.1)	(1.1)	(1.1)
Fund Balance - Unreserved	**$54.0**	**$41.2**	**$31.8**	**$31.8**

CITY OF GLENWOOD SPRINGS - 2019 BUDGET

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

CONSERVATION TRUST FUND		2017 Actual	2018 Budget	2019 Budget Manager Recommend	2019 Budget Council Approved
REVENUES					
REVENUES					
1391	Colorado State Lottery	98.2	110.0	112.2	112.2
3120	Interest Income	1.0	.8	.8	.8
3130	Other Income		.0	.0	.0
	Total Revenues	**$99.2**	**$110.8**	**$113.0**	**$113.0**
EXPENDITURES					
EXPENDITURES					
0	Unallocated - 48.500.0000				
9400	Parks and Recreation Master Plan 48.154.9400				
9437	WhiteWater Park - 48.154.9437		5.0	50.0	
9445	Ice Rink mechanical and structural	18.7	25.0		
9445	Pool mechanical and structural	42.1			
9530	Park Improvements and Equipment - 48.154.9530	9.0	23.0		
xx01	Playground resurfacing (BIW36)		23.5		
xx02	Roaring Fork Mtn Bike - South Canyon Trails	30.0			
	Red Mountain Trail Improvements	50.0			
xx03	ADA Compliant Water Fountains (BIW44)		4.5		
xx04	To City of New Castle for LoVa Trail match		15.0	100.0	100.0
	Park Signage (BIW45)		8.5		
	Water slide restoration (BIW66)		10.0		
	Veltus Park Restoration		80.0		
	Parks Master Plan			40.0	
	Total Expenditures	**$149.8**	**$194.5**	**$190.0**	**$100.0**
EXCESS REVENUES OVER (UNDER) EXPENDITURES					
	Excess Revenues Over (Under) Expenditures	**($50.5)**	**($83.7)**	**($77.0)**	**$13.0**
FUND BALANCE					
Fund Balance - Beginning		**$412.0**	**$361.5**	**$277.8**	**$277.8**
Fund Balance - Ending		361.5	277.8	200.8	290.8
	Less: Restricted - Tabor Reserve	(3.0)	(3.3)	(3.4)	(3.4)
	Less: 25% Contingency Reserve	(37.4)	(48.6)	(47.5)	(47.5)
Fund Balance - Unreserved		**$321.1**	**$225.9**	**$149.9**	**$239.9**
				$0.0	287.4

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 - 2019 BUDGET

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

BUS TAX FUND		2017 Actual	2018 Budget	2019 Budget Manager Recommend	2019 Budget Council Approved
REVENUES					
REVENUES					
1130	Sales Tax	923.1	982.2	1,001.9	1,001.9
1140	Use Tax	32.8	19.4	19.8	19.8
1145	Audit Revenue	9.2	2.0	2.0	2.0
1390	Grants	277.3	711.3	1,204.8	1,204.8
1510	Bus Fares	10.6	100.0	95.0	95.0
1500	Advertising Fees	74.8	9.0	9.0	9.0
3120	Interest Income	1.2	.8	.8	.8
3122	Sale of Assets	1.4		.0	.0
3130/40	Credit Card Convenience Fees	.2	1.0	1.0	1.0
	Total Revenues	**$1,330.5**	**$1,825.7**	**$2,334.2**	**$2,334.2**
EXPENDITURES					
EXPENDITURES					
6310	Fixed Labor Costs	368.9	372.1	386.8	386.8
6410	Direct Labor Costs	404.6	386.9	409.1	409.1
7144	Sales & Use Tax Refund	1.6	1.0	1.0	1.0
7145	Sales Tax TIF to DDA	34.6	24.6	25.0	25.0
7150	Audit Fees	2.0	1.0	1.0	1.0
7151	Credit Card/ACH Fees	.4	.4	.3	.3
7160	Economic Incentive Rebate	11.9	9.0	9.2	9.2
7190	Other Professional Services	2.8	11.0	6.0	6.0
7210	Employee Bus Passes	2.7	1.5	1.0	1.0
7270	TDM Program	5.0	7.5	5.0	5.0
7410	Direct Mileage Costs	183.2	199.2	231.2	231.2
7430	Allocated Training	68.5	71.4	76.8	76.8
7540	City Van Pool expense (Van Maintenance)	5.3	10.0	7.5	7.5
7560	Para-Transit Service	30.0	30.0	30.0	30.0
7620	Property Insurance	6.8	6.9	6.9	6.9
7870	Transit Operations Plan	47.7		40.0	40.0
7900	Interfund Cost of Service	121.6	125.3	127.8	127.8
8090	Other Operating Expense	16.6	15.9	19.9	19.9
9430	Allocated Capital	47.2	56.5	56.5	56.5
	Ride Hailing Pilot			60.0	60.0
9540	Bus Wraps		10.0	20.0	20.0
9541	Grant Costs/Ride Glenwood Buses		573.0	1,146.0	1,146.0
	Total Expenditures	**$1,361.4**	**$1,913.0**	**$2,667.0**	**$2,667.0**
EXCESS REVENUES OVER (UNDER) EXPENDITURES					
	Excess Revenues Over (Under) Expenditures	**($30.9)**	**($87.3)**	**($332.8)**	**($332.8)**
TRANSFERS					
7079	Transfer to DDA Fund for Annual Settlement				
	Excess Revenues Over (Under) Expenditures and Transfers	**($30.9)**	**($87.3)**	**($332.8)**	**($332.8)**
FUND BALANCE					
Fund Balance - Beginning		**$700.7**	**$669.8**	**$582.5**	**$582.5**
Fund Balance - Ending		669.8	582.5	249.7	249.7
	Less: Non-Spendable - Prepaid RFTA passes	(2.1)	(2.1)	(2.1)	(2.1)
	Less: Restricted - Tabor Reserve	(31.6)	(33.4)	(33.9)	(33.9)
	Less: 25% Contingency Reserve	(340.4)	(478.3)	(666.8)	(666.8)
Fund Balance - Unreserved		**$295.8**	**$68.7**	**($453.0)**	**($453.0)**
	Available reserves=>	636.2	547.0	213.7	213.7

Bus Tax Notes:

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 - 2019 BUDGET

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

MARIJUANA TAX FUND	2017 Actual	2018 Budget	2019 Budget Manager Recommend	2019 Budget Council Approved
REVENUES				
REVENUES				
1130 Sales Tax	113.2	266.0	226.5	226.5
1140 Excise Tax	18.2	134.0	75.0	75.0
1145 Audit Revenue				
3120 Interest Income				
3130 Miscellaneous Income				
Total Revenues	**$131.4**	**$400.0**	**$301.5**	**$301.5**
EXPENDITURES				
EXPENDITURES				
7144 Sales & Use Tax Refund				
7145 Sales Tax TIF to DDA				
7150 Audit Fees				
7151 Credit Card/ACH Fees		1.0		
7160 Economic Incentive Rebate				
7190 Other Professional Services	.1		.3	.3
7900 Interfund Cost of Service				
Total Expenditures	**$.1**	**$1.0**	**$.3**	**$.3**
EXCESS REVENUES OVER (UNDER) EXPENDITURES				
Excess Revenues Over (Under) Expenditures	**$131.3**	**$399.0**	**$301.2**	**$301.2**
TRANSFERS				
TRANSFERS IN (OUT)				
xx01 Transfer to Gen Fund for Educational Programming		(100.0)	(100.0)	(100.0)
xx02 Transfer to Fire and EMS for public safety		(199.0)	(75.0)	(75.0)
xx03 Transfer to General Fund for Police for public safety		(100.0)	(75.0)	(75.0)
Excess Revenues Over (Under) Expenditures and Transfers	**$131.3**	**$.0**	**$51.2**	**$51.2**
FUND BALANCE				
Fund Balance - Beginning	**$.0**	**$131.3**	**$131.3**	**$131.3**
Fund Balance - Ending	131.3	131.3	182.5	182.5
Less: Unallocated 10% Contingency Reserve	(13.1)	(40.0)	(30.1)	(30.1)
Fund Balance - Unreserved	**($13.1)**	**$91.3**	**$101.1**	**$101.1**

Marijuana Tax Fund Notes:

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

xx01 General Fund; Non-departmental expense. Funds therapists in schools.

xx02 To Fire/EMS Fund to offset cost of first responders.

xx03 To General Fund for PO 1 added in 2018.

CITY OF GLENWOOD SPRINGS - 2019 BUDGET

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

FIRE AND EMS FUND	2017 Actual	2018 Budget	2019 Budget Manager Recommend	2019 Budget Council Approved
REVENUES				
REVENUES				
SERVICE CHARGES				
1500 Glenwood Springs Rural Fire Protection District	680.3	781.3	642.4	642.4
OTHER INCOME				
3120 Interest	.6	.1	.5	.5
3130 Miscellaneous Income	8.5	1.0	1.0	1.0
1390 Grants	83.2			
1420 Ambulance Fees (Net of Insurance Adjustments)	474.9	400.0	400.0	400.0
3115 Reimbursement - Others				
1530 Fire Permit Fees	15.2	10.0	15.0	15.0
3139 Bad Debt Recovery	15.9	10.0	15.0	15.0
3136 Donations	12.8	.1		
Total Revenues	**$1,291.4**	**$1,202.5**	**$1,073.9**	**$1,073.9**
EXPENDITURES				
EXPENDITURES				
xx01 Fire and EMS Operational Costs	3,866.7	3,991.6	4,054.7	4,054.7
Total Expenditures	**$3,866.7**	**$3,991.6**	**$4,054.7**	**$4,054.7**
EXCESS REVENUES OVER (UNDER) EXPENDITURES				
Excess Revenues Over (Under) Expenditures	**($2,575.2)**	**($2,789.2)**	**($2,980.8)**	**($2,980.8)**
TRANSFERS				
TRANSFERS				
From City of Glenwood Springs General Fund per IGA				
5140 Property tax for Fire & EMS Operations	398.8	458.3	458.3	458.3
5140 Balance from General Fund revenues	2,525.2	2,131.9	2,447.6	2,447.6
xx02 From Marijuana Fund for public safety		199.0	75.0	75.0
Excess Revenues Over (Under) Expenditures & Transfers	**$348.7**	**$.0**	**$.0**	**$.0**
FUND BALANCE				
Fund Balance - Beginning	**$50.1**	**$50.1**	**$170.5**	**$170.5**
Fund Balance - Ending		170.5	170.5	170.5
Less: Restricted - Tabor and Grant Proceeds	(38.7)	(36.1)	(32.2)	(32.2)
Less: Unassigned - Negative Residual	38.7	(134.5)	(138.3)	(138.3)
Fund Balance - Unreserved	**$.0**	**$.0**	**$.0**	**$.0**
	38.7	(134.5)	(138.3)	(138.3)

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 - 2019 BUDGET

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

SUMMARY	2017 Actual	2018 Budget	2019 Budget Manager Recommend	2019 Budget Council Approved
Personal Services	3,025.5	3,102.5	3,197.3	3,197.3
Current Expenses	814.1	889.1	857.5	857.5
Capital Outlay	27.2	.0	.0	.0
Total	**$3,866.7**	**$3,991.6**	**$4,054.7**	**$4,054.7**

PERSONAL SERVICES

Personnel Schedule

Position Title	Employees 2018	19-D	19-M	19-C	Position	Grade
Fire Chief	1.0	1.0	1.0	1.0		
Fire Battalion Chief	3.0	3.0	3.0	3.0		
Fire Lieutenant	3.0	3.0	3.0	3.0		
Fire Marshal	1.0	1.0	1.0	1.0		
Firefighter II/Engineer	5.0	5.0	5.0	5.0		
Firefighter II/EMT-P	7.0	7.0	7.0	7.0		
Firefighter II/EMT-B	3.0	3.0	3.0	3.0		
Firefighter I/EMT-B	1.0	1.0	1.0	1.0		
Firefighter I/EMT-P	2.0	2.0	2.0	2.0		
PT Reserve Firefighters	3.7	3.7	3.7	3.7		
Admin Assistant I - Fire	0.0	0.0	0.0	0.0		
Admin Assistant II - Fire	1.0	1.0	1.0	1.0		
Total Personnel	30.7	30.7	30.7	30.7		

		2017 Actual	2018 Budget	2019 Manager Recommend	2019 Council Approved
6110	Total Base Salaries	1,842.5	1,877.0	1,881.7	1,881.7
6120	Overtime	168.4	102.6	150.0	150.0
6130	Part-Time	185.3	190.0	200.0	200.0
6210	Retirement Contribution	123.3	138.6	142.2	142.2
6220	Police/Fire Retirement	145.2	148.5	152.4	152.4
6240	FICA	41.6	43.2	54.1	54.1
6250	Worker's Compensation	78.0	103.0	78.1	78.1
6260	FPPA Disability	.0	45.5	47.8	47.8
6260	Health and Life Insurance	434.3	447.1	484.5	484.5
6270	Unemployment Insurance	6.8	6.9	6.5	6.5
	Total Personal Services	**$3,025.5**	**$3,102.5**	**$3,197.3**	**$3,197.3**
	CURRENT EXPENSES				
6280	Other Pensions - Volunteer Fire	30.0	33.0	30.0	30.0
7060	Bad Debts	146.4	175.0	160.0	160.0
7190	Other Professional Services	25.5	30.5	25.5	25.5
7195	Collection Expense	23.3	25.0	25.0	25.0
7220	Telephone	9.4	14.6	10.5	10.5
7310	Electric	16.5	19.0	17.5	17.5
7320	Gas	12.5	15.0	14.0	14.0
7330	Water	2.8	3.0	3.0	3.0
7410	Travel and Subsistence	8.2	14.2	8.5	8.5
7430	Training	25.0	26.5	27.0	27.0
7520	Maintenance and Repair - Building	20.9	23.5	25.9	25.9
7540	Maintenance and Repair - Vehicles	81.0	75.0	75.0	75.0
7550	Maintenance and Repair - Equipment	11.4	16.5	16.5	16.5
7910	Liability and Causualty Insurance	24.8	29.6	30.0	30.0
7620	Property Insurance	5.2	6.0	6.0	6.0
7810	Subscriptions and Memberships	4.0	4.3	4.3	4.3
7900	Interfund Cost of Service	200.6	204.6	212.8	212.8
8020	Educational Supplies	1.9	3.9	2.0	2.0
8030	Chemicals	2.4	3.0	3.0	3.0
8040	Uniforms	14.6	20.0	20.0	20.0
8045	Personal Protective Equipment	20.3	22.0	22.0	22.0
8050	Medical Supplies	30.4	30.4	33.4	33.4
8060	Office Supplies	2.7	4.6	4.6	4.6
8080	Gas, Oil, Lubricants	17.6	26.0	26.0	26.0
8090	Other Operating Expense	8.8	15.0	15.0	15.0
8120	Small Tools and Equipment	4.0	9.0	10.0	10.0
8140	Communications Equipment/Repair	.7	18.0	8.0	8.0
8160	Miscellaneous Maintenance Supplies	9.6	12.0	12.0	12.0
8470	Grant Costs	53.6	10.0	10.0	10.0
	Total Current Expenses	**$814.1**	**$889.1**	**$857.5**	**$857.5**
	CAPITAL OUTLAY				
9530	Equipment	27.2	.0	.0	.0
	Total Capital Outlay	**$27.2**	**$.0**	**$.0**	**$.0**
		Change from 2018 Budget		$63.1	$63.1
				1.6%	1.6%

CITY OF GLENWOOD SPRINGS - 2019 BUDGET

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

CEMETERY TRUST FUND	2017 Actual	2018 Budget	2019 Budget	
			Manager Recommend	Council Approved
REVENUES				
Perpetual Care Fees	7.8	1.0	1.0	1.0
Interest Income	.1	.1	.1	.1
Miscellaneous Income				
Total Revenues	**$7.8**	**$1.1**	**$1.1**	**$1.1**
EXPENDITURES				
Repurchase Cemetery Lots	.0	.0	.0	.0
Capital Outlay - Mower				
Total Expenditures	**$.0**	**$.0**	**$.0**	**$.0**
Excess Revenues Over (Under) Expenditures	**$7.8**	**$1.1**	**$1.1**	**$1.1**
FUND BALANCE				
Fund Balance - Beginning	**$39.5**	**$47.3**	**$48.3**	**$48.3**
Fund Balance - Ending	**$47.3**	**$48.3**	**$49.4**	**$49.4**

CITY OF GLENWOOD SPRINGS - 2019 BUDGET

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

GENERAL IMPROVEMENT DISTRICT 1980 FUND	2017 Actual	2018 Budget	2019 Budget	
			Manager Recommend	Council Approved
REVENUES				
REVENUES				
1100 Property Taxes	38.6	40.3	40.3	40.3
1110 Specific Ownership Tax	3.1	2.0	2.0	2.0
3120 Interest Income	.2	.2	.2	.2
Total Revenues	**$41.8**	**$42.5**	**$42.5**	**$42.5**
EXPENDITURES				
EXPENDITURES				
7143 Treasurer's Fees	.8	.8	.8	.8
8090 Other Expense	2.0			
Downtown Lights		25.0		
7900 Interfund Cost of Service		12.5	12.8	12.8
Total Expenditures	**$2.8**	**$38.3**	**$13.6**	**$13.6**
EXCESS REVENUES				
Excess Revenues Over (Under) Expenditures	**$39.0**	**$4.1**	**$28.9**	**$28.9**
FUND BALANCE				
Fund Balance - Beginning	**($2.1)**	**$36.9**	**$41.0**	**$41.0**
Fund Balance - Ending	**$36.9**	**$41.0**	**$70.0**	**$70.0**

CITY OF GLENWOOD SPRINGS - 2019 BUDGET

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

DOWNTOWN DEVELOPMENT AUTHORITY FUND	2017 Actual	2018 Budget	2019 Budget Manager Recommend	2019 Budget Council Approved
Revenues				
1120 TIF Property Taxes	56.2	55.7	55.7	55.7
1130 TIF Sales Taxes	639.6	497.6	652.4	652.4
1395 Grants	25.0			
3120 Interest	9.8	2.5	5.0	5.0
3130 Other Income	1.8			
4100 Financing Proceeds				
5160 Transfer from Other Funds (Tourism Grant DDA Flowerpots)				
Total Revenues	**$732.4**	**$555.9**	**$713.1**	**$713.1**
EXPENSES				
Expenditures				
Administration	.0	.0	.0	.0
Operations	191.0	199.7	199.7	199.7
Capital Outlay	329.9	25.0	500.0	500.0
Total Expenditures	**$520.9**	**$224.7**	**$699.7**	**$699.7**
EXCESS REVENUES				
Excess Revenues Over (Under) Expenditures	**$211.5**	**$331.1**	**$13.4**	**$13.4**
TRANSFERS				
Other Additions (Deductions)				
Transfer Out - To General Fund for loan payment		(30.0)	(1.3)	(1.3)
Transfer Out - To Landfill Fund for 917 Cooper Loan payment - Principal	(29.3)	(29.3)	(31.1)	(31.1)
Transfer Out - To Landfill Fund for 5 year Loan payment - Principal	(102.0)			
Transfer Out - To Landfill Fund for 10 year Loan payment - Principal	(49.9)	(50.4)	(51.4)	(51.4)
Transfer Out - To A&I for Downtown Improvements		(300.0)		
Excess Revenues Over (Under) Expenditures and Transfers	**$30.3**	**($78.6)**	**($70.4)**	**($70.4)**
FUND BALANCE				
Fund Balance - Beginning	**($920.5)**	**($709.0)**	**($677.8)**	**($677.8)**
Fund Balance - Before Non-GAAP Adjustments	**($890.2)**	**($787.6)**	**($748.2)**	**($748.2)**
Non-GAAP Adjustments:				
Transfer Out - To General Fund for a Loan payment - Principal		30.0	1.3	1.3
Transfer Out - To Landfill Fund for a Loan payments - Principal	181.3	79.7	82.5	82.5
Fund Balance After Non-GAAP Adjustments	**($709.0)**	**($677.8)**	**($664.4)**	**($664.4)**
Less: Restricted - Tabor Reserve	(22.0)	(16.7)	(21.4)	(21.4)
Add: Unassigned - Negative Residual	730.9	694.5	685.8	685.8
Fund Balance - Assigned	**0**	**0**	**0**	**0**

CITY OF GLENWOOD SPRINGS - 2019 BUDGET

DDA	DOWNTOWN DEVELOPMENT AUTHORITY			DDA	
				2019 Budget	
	DOWNTOWN DEVELOPMENT AUTHORITY FUND	**2017 Actual**	**2018 Budget**	**Manager Recommend**	**Council Approved**
	Current Expenses	191.0	199.7	199.7	199.7
	Capital Outlay	329.9	85.0	500.0	500.0
	Total	**$520.9**	**$284.7**	**$699.7**	**$699.7**
	CURRENT EXPENSES				
7030	Interest	14.6	12.5	12.5	12.5
7143	Treasurer's Fees	1.1	1.1	1.1	1.1
7190	Other Professional Services	147.2	160.0	160.0	160.0
7260	Copying	1.4	1.0	1.0	1.0
7410	Travel and Subsistence	3.8	2.3	2.3	2.3
7610	Liability and Casualty Insurance	1.3	1.3	1.3	1.3
7900	Interfund Cost of Service	20.5	21.1	21.1	21.1
8060	Office Supplies	.3	.5	.5	.5
	Total Current Expenses	**$191.0**	**$199.7**	**$199.7**	**$199.7**
	CAPITAL OUTLAY				
9601	7th Streetscape Project	.1			
	Façade Fund Grants		25.0		
9608	Wayfinding Implementation	2.4			
9609	Banners at 9th & Cooper parking structure				
9611	7th Street Promenade	205.5			
9614	GAB 6th and Laurel	14.5			
9615	GAB Restrooms	.1			
9616	Grand Ave. Bridge On-site Improvements	.8			
9630	Façade Improvements	1.9			
9631	Cross alley redevelopment, east of Grand to Cooper, 7th to 8th		60.0		
9639	Kiosks	10.2			
9644	7th Street Stormwater	46.1			
9645	Grand Avenue Lights	48.5			
	Under Bridge and Wing Street Furnishings			50.0	50.0
	Rest Rooms			250.0	250.0
	Trash Compactor Enclosure at County Site			100.0	100.0
	Contingency			100.0	100.0
	Total Capital Outlay	**$329.9**	**$85.0**	**$500.0**	**$500.0**

7030 In 2007 the landfill loaned the DDA $435,767 to buy the 9th and Cooper property; currently paying 3% interest through 2025. The 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.

CITY OF GLENWOOD SPRINGS - 2019 BUDGET

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

STREET TAX FUND	2017 Actual	2018 Budget	2019 Budget Manager Recommend	2019 Budget Council Approved
REVENUES				
REVENUES				
1130 Sales Tax	2,307.9	2,455.8	2,504.9	2,504.9
1140 Use Tax	81.9	148.7	48.6	48.6
1145 Audit Revenue	23.0	5.0	5.0	5.0
1390 Grants	560.0			
1400 Traffic Impact Fees		25.0	25.0	25.0
Traffic Impact Fees - Springbridge	20.1		.0	.0
3110 Cost Reimbursement		3.0	3.0	3.0
3120 Interest Income	38.5	16.0	25.0	25.0
3130 Miscellaneous Income	2.3			
Credit Card Convenience Fees	.4			
4100 Bond Proceeds				
Total Revenues	**$3,034.2**	**$2,653.4**	**$2,611.4**	**$2,611.4**
EXPENDITURES				
EXPENDITURES				
Sales and Use Tax Refund	2.1			
7145 Sales Tax TIF to DDA	86.4	67.2	89.9	89.9
7150 Audit Fees	4.9	2.5	5.1	5.1
7151 Credit Card/ACH Check	.9		.9	.9
7160 Economic Incentive Rebate	6.0	20.0	6.2	6.2
7900 Interfund Cost of Service	280.5	286.1	291.8	291.8
8090 Other Expenditures	4.0			
Street Projects:				
South Midland Improvements (in A&I)	.1			
Grand Avenue Bridge	1.7			
Downtown alley reconstruction project	56.7			
Ped. & Bicycle Path Improv. (W. Midland	739.6			
W. 10th & Red Mountain Drive Design	56.1			
Grand Ave Pedestrian Bridge at 14th St.	173.3			
Midland/Devereaux bridge design	84.4			
South Midland Design	150.7			
Grand Ave Bridge Mitigation	211.7			
8th Street Connection	209.2	500.0	100.0	100.0
Chip Seal Donegan and Devereaux Roads	191.6	12.5		
Pavement Mgmt Software and Data Collection	35.1		50.0	50.0
22nd Street	4.0		400.0	400.0
Crack seal/patching - city-wide as needed		50.0	50.0	50.0
Street Maintenance - city-wide as needed	87.6	825.0	875.0	875.0
Street Striping	10.4	75.0	80.0	80.0
Safe Routes to Schools Improvements	27.1	25.0	25.0	25.0
Sidewalk or ADA ramp replacement		10.0	10.0	10.0
GAB 7th Street Port-a-potties	3.6	4.0		
Maintenance - Traffic Signals		7.5	7.5	7.5
Equipment Rental/Snow Removal		130.0	120.0	120.0
Traffic Calming			50.0	50.0
Signs			13.0	13.0
Traffic Control Devices			15.0	15.0
Stormwater Maintenance			3.0	3.0
Guardrail Maintenance Material			5.0	5.0
Street Patching Material			45.0	45.0
Ice Removal - Deicer			33.0	33.0
Street Striping -Thermoplastic			15.0	15.0
Alley Maintenance			100.0	100.0
Debt Service				
2015 Sales & Use Tax Bond - I	255.0	255.0	255.0	255.0
2015 Sales & Use Tax Bond - P	64.3	64.3	64.3	64.3
Bond Admin Fee	.6			
Total Expenditures	**$2,747.3**	**$2,334.1**	**$2,709.8**	**$2,709.8**
EXCESS REVENUES OVER (UNDER) EXPENDITURES				
Excess Revenues Over (Under) Expenditures	**$286.9**	**$319.3**	**($98.3)**	**($98.3)**
TRANSFERS				
Transfers In (Out)	266.9			
Transfer from Capital Projects Fund				
Transfer to A&I for 27th Street Bridge		(90.0)	(74.0)	(74.0)
Total Transfers In and Out	**$266.9**	**($90.0)**	**($74.0)**	**($74.0)**
EXCESS REVENUES OVER (UNDER) EXPENDITURES AND TRANSFERS				
Excess Revenues Over (Under) Expenditures and Transfers	**$553.8**	**$229.3**	**($172.3)**	**($172.3)**
FUND BALANCE				
Fund Balance - Beginning	**$2,892.0**	**$3,445.8**	**$3,675.1**	**$3,675.1**
Fund Balance - Ending	3,445.8	3,675.1	3,502.7	3,502.7
Less: Restricted - Tabor Reserve	(74.2)	(79.6)	(78.3)	(78.3)
Less: Restricted - Bond Proceeds	(2,294.5)	(1,794.5)	(194.5)	(194.5)
Less: Committed - Various	(145.4)	(145.4)	(226.9)	(226.9)
Less: Contingency Reserve (25%)	(686.8)	(583.5)	(677.4)	(677.4)
Fund Balance - Unallocated	**$244.9**	**$1,072.1**	**$2,325.6**	**$2,325.6**
Reserves Available to Council=>	931.7	1,655.6	3,003.0	3,003.0

CITY OF GLENWOOD SPRINGS - 2019 BUDGET

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

CAPITAL PROJECTS FUND	2017 Actual	2018 Budget	Manager Recommend	Council Approved	Five-Year Projection				
			2019		2020 Estimate	2021 Estimate	2022 Estimate	2023 Estimate	2024 Estimate
REVENUES									
1130 Sales Tax	2,307.9	2,455.8	2,504.9	2,504.9	2,555.0	2,606.1	2,658.2	2,711.4	2,765.6
1140 Use Tax	81.9	153.6	85.2	85.2	86.9	87.8	88.6	89.5	90.4
1145 Audit Revenue	23.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0
1390 Grants	.0			.0					
2220 Park Land Fees - Springridge	45.1			.0					
2250 Park Land Fees	51.9	238.1		.0					
3120 Interest Income	28.6	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0
3130 Miscellaneous	2.0	.3	.3	.3	.3	.3	.3	.3	.3
3140 Credit Card Convenience Fees	.4			.0					
Total Revenues	**$2,540.7**	**$2,866.7**	**$2,609.4**	**$2,609.4**	**$2,661.2**	**$2,713.1**	**$2,766.1**	**$2,820.2**	**$2,875.3**
EXPENDITURES									
EXPENDITURES									
Capital Expenditures	1,120.4	2,257.5	2,352.9	2,352.9	1,888.7	1,457.5	1,347.5	1,462.5	1,402.5
0390 Special Work Activities Team (SWAT)	416.9	452.8	498.8	498.8	508.8	519.0	529.4	540.0	550.8
7900 Interfund Cost of Service	79.0	80.5	82.1	82.1	83.8	85.5	87.2	88.9	
Total Expenditures	**$1,616.2**	**$2,790.8**	**$2,933.8**	**$2,933.8**	**$2,481.3**	**$2,062.0**	**$1,964.1**	**$2,091.4**	**$1,953.3**
Excess Revenues Over (Under Expenditures)	**$924.5**	**$75.9**	**($324.5)**	**($324.5)**	**$179.9**	**$651.2**	**$802.1**	**$728.8**	**$922.0**
TRANSFERS									
Transfers In (Out):									
7500 Water / Sewer Fund	(480.0)								
7510 Fleet Service Fund	(473.5)		(447.0)	(447.0)	(500.0)	(500.0)	(500.0)	(500.0)	(500.0)
XX01 A&I Fund		(500.0)							
Transfer in from Enterprise Funds for ERP			100.0	100.0					
Excess Revenues Over (Under) Expenditures and Transfers	**($29.0)**	**($424.1)**	**($671.5)**	**($671.5)**	**($320.1)**	**$151.2**	**$302.1**	**$228.8**	**$422.0**
FUND BALANCE									
Fund Balance - Beginning	**$4,700.1**	**$4,671.1**	**$4,247.1**	**$4,247.1**	**$3,575.6**	**$3,255.5**	**$3,406.6**	**$3,708.7**	**$3,937.5**
Fund Balance - Ending	4,671.1	4,247.1	3,575.6	3,575.6	3,255.5	3,406.6	3,708.7	3,937.5	4,359.6
xx02 Restricted - TABOR Reserve	(76.2)	(86.0)	(78.3)	(78.3)	(79.8)	(81.4)	(83.0)	(84.6)	(86.3)
xx03 Committed	(425.2)	(462.9)	(522.9)	(522.9)	(522.9)	(522.9)	(522.9)	(522.9)	(522.9)
xx04 Assigned - Contingency Reserve (25%)	(403.6)	(697.6)	(733.4)	(733.4)	(620.3)	(515.5)	(491.0)	(522.8)	(488.3)
Fund Balance - Unassigned	**$3,766.2**	**$3,000.5**	**$2,241.0**	**$2,241.0**	**$2,032.4**	**$2,286.9**	**$2,611.8**	**$2,807.2**	**$3,262.1**
Reserves Available to Council=>	4,169.8	3,698.2	2,974.4	2,974.4	2,652.8	2,802.4	3,102.9	3,330.0	3,750.4

CITY OF GLENWOOD SPRINGS - 2019 BUDGET

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

	CAPITAL PROJECTS FUND	2017 Actual	2018 Budget	Manager Recommend	Council Approved	Five-Year Projection				
				2019		2020 Estimate	2021 Estimate	2022 Estimate	2023 Estimate	2024 Estimate
	EQUIPMENT NEEDS									
	Capital Expenditure:									
	Parks - Irrigation system upgrades	.4								
	Bicycle Parking Infrastructure/We Cycle (same as	2.5								
	Pool Boiler Room Replacement	116.1								
	Community Center Concrete Floor Repair	2.5								
	Acitivity Pool Repair and Resurface	53.3								
	City Hall Access Control	95.2								
	IT Equipment	65.0								
	Roof, Carpet, etc	363.0								
	Shoreline Restoration at Two Rivers Park	66.9								
	Raymond Property Clean-up	219.8								
	Arts Center Building	23.1								
	8th Street Connection	18.6								
cp3	Police Radios	38.0	58.0							
cp2	City Hall Windows Reseal		75.0							
cp8	Irrigation Pump - Parks and Recreation		7.0							
cp9	Traffic Counters		5.0							
cp10	Asset Management software		50.0							
cp11	Roaring Fork Mtn Bike - South Canyon Trails		60.0							
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		760.0	725.0	725.0	650.0	300.0	200.0	250.0	250.0
cp1	MOC Structural Repairs	46.0	550.0	225.0	225.0	125.0	125.0	125.0	125.0	125.0
	Arts Programs Upgrades			12.0	12.0	15.0	20.0	20.0	20.0	20.0
	Facilities Improvements			88.5	88.5	100.0	100.0	100.0	100.0	100.0
cp6	Comm Center Improvements		268.0	437.5	437.5	250.0	250.0	250.0	250.0	250.0
	Parks and Rec Department Upgrades			115.0	115.0	150.0	150.0	150.0	150.0	150.0
	Engineering Department Initiatives			220.0	220.0	100.0	100.0	100.0	100.0	100.0
cp7	IT Software and Equipment		214.7	161.0	161.0	167.0	120.0	120.0	120.0	120.0
	Police Department Equipment Upgrades			95.0	95.0	100.0	100.0	100.0	100.0	100.0
	Streets Department Equipment			50.0	50.0	50.0	50.0	50.0	50.0	50.0
cp17	Project contingency (10%)		199.8	213.9	213.9	171.7	132.5	122.5	127.5	127.5
	Total Capital Expenditures	**$1,120.4**	**$2,257.5**	**$2,352.9**	**$2,352.9**	**$1,888.7**	**$1,457.5**	**$1,347.5**	**$1,462.5**	**$1,402.5**

CAPITAL PROJECTS FUND NOTES

Arts Programs Upgrades	Storage Shed 7th St	**12.0**
Facilities Improvements	RTU Compressor Coil	17.0
	City Hall Lights	6.5
	Arts Building Repairs	45.0
	Chambers Upgrades	20.0
		88.5
Community Center Improvements	Projectors (5)	8.5
	Roof Flashing	30.0
	Elevator Escape Hatch	8.0
	Activity Pool Drain	12.0
	Aquatics Lighting	70.0
	Aquatics VGB Frames	9.0
	Pool UV System	42.0
	Boilers (Carryover)	238.0
	Fitness Equipment	20.0
		437.5
Parks and Rec Department	Parks Master Plan w/ PT	45.0
	Equipment	20.0
	Whitewater Wavework	50.0
		115.0
Engineering Department Initiatives	Storm Water Mapping	125.0
	Ped Bridge Maintenance	75.0
	Aerial Photo Update	20.0
		220.0
IT Hardware and Software	Engineering Desktops	5.6
	PC Replacement Cycle	33.0
	HP Server Upgrades	54.4
	Laserfiche Upgrade	56.0
	Wireless Expansion	12.0
		161.0
Police Department Equipment and Upgrades	e-Fingerprinting	55.0
	New Hire Equip/Train	40.0
		95.0
Streets Department Equipment	Pot Hole Trailer	**50.0**

CITY OF GLENWOOD SPRINGS - 2019 BUDGET

FUNCTION	ACTIVITY	DEPARTMENT HEAD	FUND
MISCELLANEOUS CAPITAL PROJECTS	SPECIAL WORKS ACTIVITIES	ROBIN MILLYARD	CAPITAL PROJECTS

SUMMARY	2017 Actual	2018 Budget	2019 Budget Manager Recommend	2019 Budget Council Approved
Personal Services	242.0	223.6	243.1	243.1
Current Expenses	174.9	219.2	245.8	245.8
Capital Outlay	.0	10.0	10.0	10.0
Total	**$416.9**	**$452.8**	**$498.8**	**$498.8**

PERSONAL SERVICES

Personnel Schedule

Position Title	Employees 2018	19-D	19-M	19-C	Position	Grade
SWAT Superintendent	1.0	1.0	1.0	1.0	3601	55
SWAT Maint. Specialist	1.0	1.0	1.0	1.0	3604	40
SWAT Maint. Worker	1.0	1.0	1.0	1.0	3606	30
Asst. Dir. PW.	0.0	0.0	0.0	0.0	3104	
Total Personnel	3.0	3.0	3.0	3.0		

		2017 Actual	2018 Budget	2019 Manager Recommend	2019 Council Approved
6110	Full-Time Salaries	175.0	146.5	161.1	161.1
6120	Overtime	.0	.0	.0	.0
6130	Part-Time	.0	.0	.0	.0
6210	Retirement Contribution	7.8	10.3	11.3	11.3
6240	FICA	12.9	11.2	12.3	12.3
6250	Worker's Compensation	5.6	7.4	6.3	6.3
6260	Health and Life Insurance	40.2	47.8	51.6	51.6
6270	Unemployment Insurance	.4	.4	.5	.5
	Total Personal Services	**$242.0**	**$223.6**	**$243.1**	**$243.1**

CURRENT EXPENSES

		2017 Actual	2018 Budget	2019 Manager Recommend	2019 Council Approved
7144	Sales & Use Tax Refund	2.1		3.0	3.0
7145	Sales Tax TIF to DDA	86.4	67.9	88.2	88.2
7150	Audit Fees	4.9	3.0	5.0	5.0
7151	Credit Card/ACH Check Fees	.9	1.0	1.2	1.2
7160	Economic Incentive Rebate	6.0	20.0	20.0	20.0
7190	Other Professional Services	19.9	25.5	25.0	25.0
7220	Telephone	.3	1.5		.0
7320	Gas	7.8	12.1	10.0	10.0
7410	Travel and Subsistence	.4	1.0	1.5	1.5
7430	Training	1.1	3.0	3.0	3.0
7540	Maintenance and Repair - Vehicle	8.6	10.0	10.0	10.0
7740	Equipment Rental	.1	2.5	2.0	2.0
7550	Misc Maintenance	4.9	2.1	5.0	5.0
7610	Liability Insurance	2.6	3.1	3.1	3.1
8040	Uniforms	1.3	1.1	1.3	1.3
8080	Gas, Oil, Lubricants	2.7	4.0	6.0	6.0
8110	Tires and Tubes	.0	1.5	1.5	1.5
8090	Other Operating Expense	5.8	5.0	5.0	5.0
8120	Small Tools and Equipment	4.5	4.0	4.0	4.0
8130	Material to Maint. Bldg	.0	2.0	2.0	2.0
9310	Material Costs	14.8	49.0	49.0	49.0
	Total Current Expenses	**$174.9**	**$219.2**	**$245.8**	**$245.8**

CAPITAL OUTLAY

		2017 Actual	2018 Budget	2019 Manager Recommend	2019 Council Approved
9530	Other Machinery/Equipment		10.0	10.0	10.0
	Total Capital Outlay	**$.0**	**$10.0**	**$10.0**	**$10.0**

CITY OF GLENWOOD SPRINGS - 2019 BUDGET

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

	A&I FUND	2017 Actual	2018 Budget	Manager Recommend	Council Approved	5 Year Forecast				
				2019		2020 Estimate	2021 Estimate	2022 Estimate	2023 Estimate	2024 Estimate
	REVENUES									
1130	Sales Tax	4,615.9	4,911.5	5,009.7	5,009.7	5,109.9	5,212.1	5,316.4	5,422.7	5,531.2
1140	Use Tax	163.8	297.1	100.0	100.0	98.8	100.8	102.8	104.9	107.0
1145	Audit Revenue	46.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
1392	Other Grants	636.0	800.0							
3120	Interest Income	52.7	40.0	120.0	120.0	50.0	40.0	40.0	40.0	40.0
	DOLA and FMLD (27th Street Bridge)			1,450.0	1,450.0					
	CML (27th Street Bridge)			1,116.1	1,116.1					
	DOLA, FMLD, CML (South Midland Reconstruction)			1,000.0	1,000.0					
	South Bridge Reimbursement (80%)			320.0	320.0					
	FMLD for 2 Rivers Park			25.0	25.0					
	River District Grant for 2 Rivers			9.2	9.2					
	6th Street Art Grant			20.0	20.0					
3140	Other Income - Sale of Library Bldg/9th & Cooper		1,000.0							
xx01	Bond proceeds from 2018 issue			22,180.0	22,180.0					
	Total Revenues	**$5,515.7**	**$7,053.6**	**$31,355.1**	**$31,355.1**	**$5,263.8**	**$5,358.0**	**$5,464.2**	**$5,572.6**	**$5,683.1**
	CAPITAL EXPENDITURES									
	Capital Expenditure:									
	Debt Service from 2018 issue	.2		465.0	465.0	1,940.0	1,940.0	1,940.0	1,940.0	1,940.0
	Bond closing costs and reimbursements			202.1	202.1					
1010	Discretionary Grant Awards	153.0	167.0	173.7	173.7	177.2	180.8	184.4	188.1	191.8
7145	Sales Tax TIF to DDA	172.9	134.5	180.0	180.0	183.6	187.3	191.0	194.8	198.7
7150	Audit Fees	9.8	5.5	5.5	5.5	5.5	5.6	5.7	5.8	6.0
7151	Credit Card/ACH Check Fees	1.8	1.5	1.5	1.5	1.5	1.6	1.6	1.6	1.7
7160	Economic Incentive Rebate	2.4	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0
7170	Arbitrage Compliance		1.0	1.0	1.0					
7190	Grant Writer	15.2	22.5	22.5	22.5	22.5	23.0	23.4	23.9	24.4
7390	Rental Property Expense	22.3	.5			.0	.0	.0	.0	.0
7900	Interfund Cost of Service	283.4	299.4	305.4	305.4	311.5	317.7	324.1	330.6	337.2
9410a	WhiteWater Park RICD		300.0	300.0	300.0	300.0	300.0	300.0	300.0	300.0
9410b	Trail System	28.1	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0
9410c	Tree Replacement Projects		10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0
9410d	Debris Flow Mitigation WRAP	20.1	15.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0
	River Commission for cleanup		2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
ai01	Reudi Aquatics Nuisance Program		12.5	12.5	12.5	12.5	12.5	12.5	12.5	12.5
	Historical Museum			50.0	60.0					
ai02	Downtown Business District Maintenance	120.7	200.0	450.0	450.0	450.0	495.0	544.5	599.0	658.8
	Economic Development			50.0	50.0					
	6th Street Artwork			45.0	45.0					
	Raymond Property Clean-up			20.0	20.0					
	River Trail Retaining Wall			45.0	45.0					
	Chatfield Property / LoVA Trail			25.0	25.0		25.0	25.0	25.0	25.0
	South Bridge Design/right of way			400.0	400.0	400.0	400.0	400.0	400.0	400.0
	6th Street Roundabout Landscaping			600.0	600.0					
	27th Street Bridge - from Project Fund			7,719.5	7,719.5					
	27th Street Bridge - from Grants and Utilities			3,528.0	3,528.0					
	South Midland Reconstruction - Project Fund			4,000.0	4,000.0	4,000.0				
	South Midland Reconstruction - From Grants			1,000.0	1,000.0					
	Remaining Project Fund Balance					4,280.5				
	7th Street Phases 3-6			4,064.0	4,064					
	Infrastructure and Improvement Projects	1,503.3	4,610.0							
	Total Expenditures	**$4,131.9**	**$8,668.1**	**$23,797.7**	**$23,807.7**	**$12,316.8**	**$4,320.4**	**$4,084.2**	**$4,153.3**	**$4,228.0**
	EXCESS REVENUES OVER (UNDER) EXPENDITURES									
	Excess Revenues Over (Under) Expenditures	**$1,383.8**	**($1,614.5)**	**$7,557.3**	**$7,547.3**	**($7,053.1)**	**$1,037.6**	**$1,380.0**	**$1,419.3**	**$1,455.1**
	TRANSFERS									
	Transfers In - (Out)									
xx02	To General Fund for EHOP funding	(80.0)	(100.0)	(110.0)	(110.0)	(110.0)	(110.0)	(110.0)	(110.0)	(110.0)
xx03	To General Fund for CC operations	(1,428.5)	(1,137.0)	(1,154.9)	(1,154.9)	(1,200.0)	(1,000.0)	(1,000.0)	(1,000.0)	(1,000.0)
xx04	From DDA Fund for Downtown Improvements		300.0							
	From Cap Proj for Infrastructure/Improvements		500.0							
	From Utilities for 27th Street Bridge			929.0	929.0					
	Loan from Fleet Fund		500.0							
	Transfer in from Tourism for Downtown Maint.				60.0					
	Excess Revenues Over (Under) Expenditures & Transfers	**($124.8)**	**($1,551.5)**	**$7,221.4**	**$7,271.4**	**($8,363.1)**	**($72.4)**	**$270.0**	**$309.3**	**$345.1**
	FUND BALANCE									
	Fund Balance - Beginning	**$5,422.8**	**$5,079.3**	**$3,527.8**	**$3,527.8**	**$10,749.3**	**$2,386.2**	**$2,313.8**	**$2,583.8**	**$2,893.1**
	Fund Balance - Ending	**$5,079.3**	**$3,527.8**	**$10,749.3**	**$10,799.3**	**$2,386.2**	**$2,313.8**	**$2,583.8**	**$2,893.1**	**$3,238.2**
	Reserves:									
xx05	Restricted - Tabor Reserve		(187.6)	(48.5)	(48.8)	(157.9)	(160.7)	(163.9)	(167.2)	(170.5)
	Restricted - Bond Reserve			(1,978.0)	(1,978.0)					
xx06	Assigned - Theater		(721.7)	(704.1)	(704.1)	(704.1)	(704.1)	(704.1)	(704.1)	(704.1)
xx07	Contingency Reserve	(413.2)	(866.8)	(1,000.0)	(1,000.0)	(1,231.7)	(432.0)	(408.4)	(415.3)	(422.8)
	Fund Balance - Unreserved	**$4,666.1**	**$1,751.7**	**$7,018.6**	**$7,068.3**	**$292.5**	**$1,016.9**	**$1,307.3**	**$1,606.5**	**$1,940.8**
	Reserves Available to Council=>	5,079.3	3,340.2	8,722.7	8,772.4	2,228.3	2,153.0	2,419.9	2,726.0	3,067.7

A&I FUND NOTES:

1130	Sales Tax assumed to grow at 2% from 2018 Budget.
1140	Use tax is estimated to be 2% above 2018 Budget; less A&I's portion (27%) of the Lofts at the Meadows ($444,000) and Oasis ($297,480) in 2018 budget.
1145	Audit revenue is sales and use tax that was not originally reported and paid until an ammendment was filed in a later fiscal year.
7145	The A&I fund contributes a portion of its tax revenue to the DDA to help fund downtown projects.
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.
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.
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	Restricted Reserves are funds accrued for obligations imposed by an external entity; examples are TABOR and debt service.
xx06	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.
xx07	Contingency reserve is utilized for emergency situations and not expected to be spent in 2018.

CITY OF GLENWOOD SPRINGS - 2019 BUDGET

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

FIRE DEPARTMENT EQUIPMENT REPLACEMENT FUND	2018 Budget	Request 2019	Approved 2019	Five-Year Projection 2020 Estimate	2021 Estimate	2022 Estimate	2023 Estimate	2024 Estimate
REVENUES								
Revenue								
Capital Improvement Mill Levy Proceeds								
City of Glenwood Springs	184.4	184.4	184.4	184.4	184.4	184.4	184.4	184.4
Glenwood Springs Rural Fire District	65.5	65.2	65.2	65.2	65.2	65.2	65.2	65.2
Interest	4.5	4.5	4.5	2.5	2.5	2.5	2.5	2.5
1400 Impact Fees	249.8	10.0	10.0	3.0	3.0	3.0	3.0	3.0
Total Revenues	**$504.2**	**$264.1**	**$264.1**	**$255.1**	**$255.1**	**$255.1**	**$255.1**	**$255.1**
EXPENDITURES								
Expenditures								
Fire Engine Refurbishment				270.0		300.0		
Ambulance Re-chassis		130.0	130.0	125.0	125.0		135.0	135.0
Brush Engine	135.0							
Aerial Truck	1,200.0							
Command Vehicle				(60.0)	50.0			
Utility/Staff Vehicle		47.3	47.3	47.3		50.0		
Lighting/misc upgrades		10.0	10.0		10.3		10.6	10.6
SCBA Equipment					150.0			
Power Load/power Cots								
Extrication Equipment replacement								
Radio Equipment Replacement								
Miscellaneous Hose and Equipment	30.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0
Total Expenditures	**$1,410.0**	**$212.3**	**$212.3**	**$407.3**	**$360.3**	**$375.0**	**$170.6**	**$170.6**
EXCESS REVENUES OVER (UNDER) EXPENDITURES								
Excess Revenues Over (Under) Expenditures	**($905.8)**	**$51.9**	**$51.9**	**($152.1)**	**($105.2)**	**($119.9)**	**$84.5**	**$84.5**
FUND BALANCE								
Fund Balance - Beginning	**$1,248.2**	**$342.5**	**$342.5**	**$342.5**	**$190.3**	**$85.1**	**($34.8)**	**$49.7**
Fund Balance - Ending	**$342.5**	**$394.3**	**$394.3**	**$190.3**	**$85.1**	**($34.8)**	**$49.7**	**$134.2**
Less: Restricted - Tabor Reserve	(15.1)	(7.9)	(7.9)	(7.7)	(7.7)	(7.7)	(7.7)	(7.7)
Fund Balance - Unreserved	**$327.3**	**$386.4**	**$386.4**	**$182.7**	**$77.5**	**($42.4)**	**$42.1**	**$126.6**

CITY OF GLENWOOD SPRINGS - 2019 BUDGET

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

FLEET SERVICE FUND	2017 Actual	2018 Budget	2019 Budget Manager Recommend	2019 Budget Council Approved
REVENUES				
SERVICE CHARGES				
General Government	1.8	4.2	4.2	4.2
Public Transportation	5.3	7.2	7.2	7.2
Public Safety	180.4	127.7	127.7	127.7
Community and Ecomonic Development	2.4	1.8	1.8	1.8
Public Works	144.7	184.9	184.9	184.9
Culture and Recreation	77.2	84.7	84.7	84.7
Water/Sewer Enterprise Fund	73.0	158.0	158.0	158.0
Electric Enterprise Fund	56.9	55.2	55.2	55.2
Airport Enterprise Fund	2.4	2.7	2.7	2.7
Landfill Enterprise Fund	17.7	14.5	14.5	14.5
EQUIPMENT REPLACEMENT CHARGES				
General Government	7.5	7.6	.0	.0
Public Transportation				
Public Safety	143.1	146.0	258.0	258.0
Community and Economic Development				
Public Works	225.6	230.1	189.0	189.0
Culture and Recreation	97.3	99.2	.0	.0
Water/Sewer Enterprise Fund	131.3	133.9	238.0	238.0
Electric Enterprise Fund	116.5	118.9	133.0	133.0
Airport Enterprise Fund				
Landfill Enterprise Fund	5.9	6.1	.0	.0
OTHER REVENUES				
Grants				
Insurance Reimbursement	1.5			
Interest	22.1	47.0	45.0	45.0
Sale of Assets	54.6	30.0	30.0	30.0
Miscellaneous Income	.0	.1	.1	.1
Total Revenues	**$1,367.2**	**$1,459.9**	**$1,534.1**	**$1,534.1**
EXPENDITURES				
Fleet Maintenance Operations	1,324.3	1,445.6	1,423.2	1,423.2
Equipment Needs	.0	967.3	846.0	846.0
Total Expenditures	**$1,324.3**	**$2,412.9**	**$2,269.2**	**$2,269.2**
EXCESS REVENUES OVER (UNDER) EXPENDITURES				
Excess Revenues Over (Under) Expenditures	**$43.0**	**($953.0)**	**($735.1)**	**($735.1)**
TRANSFERS				
From Capital Projects Fund			447.0	447.0
From Electric			133.0	133.0
From W/WW			238.0	238.0
Loan to A&I for Infrastructure and Improvements		(500.0)		
From Other Funds				
Excess Revenues Over (Under) Expenditures & Transfers	**$43.0**	**($1,453.0)**	**$82.9**	**$82.9**
Fund Balance - Beginning	**$5,523.9**	**$5,566.8**	**$4,113.9**	**$4,113.9**
Fund Balance - Ending	**$5,566.8**	**$4,113.9**	**$4,196.8**	**$4,196.8**
Available Reserves=>	5,566.8	4,113.9	4,196.8	4,196.8

CITY OF GLENWOOD SPRINGS - 2019 BUDGET

FUNCTION	ACTIVITY	DEPARTMENT HEAD	FUND
INTERNAL SERVICE	FLEET MAINTENANCE	ROBIN MILLYARD	GENERAL

SUMMARY	2017 Actual	2018 Budget	2019 Budget Manager Recommend	2019 Budget Council Approved
Personal Services	322.1	345.7	401.3	401.3
Current Expenses	961.5	1,070.0	1,010.6	1,010.6
Capital Outlay	40.7	29.8	11.3	11.3
Total	**$1,324.3**	**$1,445.6**	**$1,423.2**	**$1,423.2**

PERSONAL SERVICES

Personnel Schedule

Position Title	Employees 2018	19-D	19-M	19-C	Position	Grade
Fleet Maint. Superintendent	1	1	1	1	3501	96
Tech/Welder IV	0	0	0	0	3505	89
Tech/Welder III	1	1	1	1	3506	81
Tech/Welder II	2	2	2	2	3506	80
Asst. Dir. PW	0	0.5	0.5	0.5	3104	108
Total Personnel	4.00	4.50	4.50	4.50		

		2017 Actual	2018 Budget	2019 Budget Manager Recommend	2019 Budget Council Approved
6110	Full-Time Salaries	212.2	219.3	264.8	264.8
6120	Overtime	.4		.0	.0
6130	Part-Time	.0		.0	.0
6210	Retirement Contribution	13.2	15.3	18.6	18.6
6240	FICA	15.4	16.8	20.3	20.3
6250	Worker's Compensation	4.2	5.6	5.3	5.3
6260	Health and Life Insurance	76.0	88.1	91.5	91.5
6270	Unemployment Insurance	.7	.7	.8	.8
	Total Personal Services	**$322.1**	**$345.7**	**$401.3**	**$401.3**

CURRENT EXPENSES

		2017 Actual	2018 Budget	2019 Budget Manager Recommend	2019 Budget Council Approved
7190	Other Professional Services	9.6	11.0	10.0	10.0
7220	Telephone	.2	1.5	1.0	1.0
7310	Electricity	5.2	11.0	6.0	6.0
7320	Gas	2.6	6.6	6.0	6.0
7330	Water	.2	.7	.6	.6
7350	Disposal Costs	2.1	2.5	2.5	2.5
7410	Travel and Subsistence	2.7	5.5	6.0	6.0
7430	Training	1.8	5.0	7.0	7.0
7520	Maintenance & Repair - Building	6.5	10.0	15.0	15.0
7540	Maintenance and Repair - Machinery and Equipment	3.9	5.0	5.0	5.0
7570	Depreciation	517.9	517.0	520.0	520.0
7610	Liability Insurance	2.6	3.1	3.4	3.4
7620	Property Insurance	4.6	5.3	5.8	5.8
7650	Deductibles Paid	3.0	.0	.0	.0
7810	Subscriptions and Memberships	2.0	1.5	1.5	1.5
7900	Interfund Cost of Service	45.9	45.9	46.8	46.8
8020	Educational Supplies	.4	1.0	1.0	1.0
8040	Uniforms	5.7	7.5	7.5	7.5
8060	Office Supplies	.2	1.2	1.2	1.2
8080	Gas, Oil, Lubricants Supplies	2.1	2.8	2.5	2.5
8090	Other Operating Supplies	3.5	3.5	3.8	3.8
8120	Small Tools and Equipment	1.0	2.0	2.5	2.5
8140	Material - Vehicle Maintenance	.0	.5	.5	.5
8160	Other Materials and Supplies	150.2	150.0	155.0	155.0
8170	Gas, Oil, Lubricants Parts	169.6	270.0	200.0	200.0
9400	Shop Tools			.0	.0
	Total Current Expenses	**$961.5**	**$1,070.0**	**$1,010.6**	**$1,010.6**

CAPITAL OUTLAY

		2017 Actual	2018 Budget	2019 Budget Manager Recommend	2019 Budget Council Approved
9400	Equipment				
	Shop Tools	1.4	8.8	8.8	8.8
	Non-capitalizable items	39.2	9.0	.0	.0
	Truck diagnostic equipment		9.5	.0	.0
	Transmission flush/refill equipment		2.5	2.5	2.5
9400	**Total Capital Outlay**	**$40.7**	**$29.8**	**$11.3**	**$11.3**

FLEET SERVICE EQUIPMENT ACQUISITION NEEDS

FLEET SERVICE EQUIPMENT ACQUISITION NEEDS	2018 Budget	Request	Approved	Five-Year Projection				
		2019		2020 Estimate	2021 Estimate	2022 Estimate	2023 Estimate	2024 Estimate
Total Equipment	**$967.3**	**$846.0**	**$782.0**	**$1,411.0**	**$1,184.0**	**$749.0**	**$63.0**	**$.0**
EQUIPMENT NEEDS								
2002 Dodge Dakota 4x4						35.0		
2009 Dodge 2500 (welding Truck)						75.0		
Water Admin. 3/4 T 4x4 X-cab w/plow	59.0							
2015 Chevrolet Tahoe				77.0				
2015 Chevrolet Tahoe				77.0				
2014 Ford Interceptor (SUV)		77.0	77.0					
2008 Ford F550 Bucket Truck						180.0		
2015 Chevrolet Tahoe				77.0				
2012 Ford Taurus SEL		52.0	52.0					
2013 Ford Taurus interceptor	75.0							
2008 Ford F-250 w/util body & plow					49.0			
2008 Ford F-250 w/util body & plow					49.0			
2007 Ford Econoline Van E-350					40.0			
2010 Dodge Ram 2500 3/4T 4x4 w/utility		52.0	52.0					
1991 Grimmer Schmidt 125Q Air Comp.		22.0	22.0		(60.0)			
2009 Dodge 2500 Util.	59.0	59.0	59.0					
2007 JD 35D Mini-Excavator								
2012 Ford Taurus SEL		52.0	52.0					
2014 Ford Explorer	75.0							
2014 Ford Explorer	75.0							
2002 Chevrolet 3500 w/plow		49.0	49.0					
2015 Chevrolet Tahoe				77.0				
2014 Ford Interceptor		77.0	77.0					
2006 Chevy 1ton Dually 4x4 utility PU		75.0	75.0					
2008 JD Loader 544J	208.0							
2008 Ford F-250 4X4					49.0			
2009 Chevy Colorado					40.0			
2008 Ford F-250 4X4				49.0				
2008 Ford F-250 4X4					49.0			
2006 John Deere 777 Z-Trak Mower	15.0							
1600 Turbo mower	60.0							
2005 Dodge ¾ ton 4x4 Quad Cab Pickup				57.0				
2008 Ford F-250 4X4	59.0							
2003 Case 590SM Backhoe					135.0			
2002 Chev. ¾ ton 4x4 Utility w/Plow	59.0							
2009 Ford Escape Hybrid					39.0			
2009 Dodge Ram 2500 PU w/plow (Streets)					62.0			
2009 Bobcat S160 Skidsteer (Streets)		65.0	65.0					

FLEET SERVICE EQUIPMENT ACQUISITION NEEDS	2018 Budget	Request	Approved	Five-Year Projection				
		2019		2020 Estimate	2021 Estimate	2022 Estimate	2023 Estimate	2024 Estimate
Continued on next page:								
2009 Dodge Dakota (Parks)					29.0			
2009 Dodge Dakota					29.0			
2009 Dodge 2500 w/util&plow					52.0			
2009 Chevy Colorado 4x4 PU					29.0			
2009 Dodge 2500 quad cab/plow						49.0		
2009 Chevy Express Cargo Van	40.0							
2009 Bobcat Skidsteer						35.0		
2005 International 7500 Manure Spreader (W/W)				158.0				
2009 Chevy Colorado (Electric)					30.0			
2004 Ford F-250SD 4x4 Utility (Electric)								
2009 Bobcat Skidsteer						35.0		
1999 Chev. C-7500 Dump Truck						95.0		
2004 Chev. ½ ton 4x4 Ext. Cab Pickup		47.0	47.0					
1995 Chev. Kodiak Dump Truck		155.0	155.0					
2012 Ford Expedition					59.0			
2009 IH Flatbed 4x4				210.0				
2004 John Deere 717A Mower with 48” deck				15.0				
2010 Bobcat Mini Excavator E35-M							63.0	
2011 Ford F250 4x4 supercab PU				48.0				
2005 Chev. Colorado 4x4 Ext. Cab Pickup				42.0				
2001 Freightliner FLD112SD Dump Truck				155.0				
2001 Freightliner FLD112SD Dump Truck				155.0				
2000 Case 621C Loader				139.0				
2000 Chev 1T 4X4 utility				75.0				
2000 Case 580SL Backhoe Series 2	112.0							
2011 JD 544K Wheel Loader					240.0			
2012 Ford F250 w/plow						65.0		
2012 Ford F250 w/plow						65.0		
2001 John Deere 310 SG Backhoe					140.0			
2010 Ford Escape Hybrid 4x4 SUV					49.0			
2010 Ford E350 XLT Econloine 15 psg Van						44.0		
1996 Cat CB-214-C Asphalt Roller					75.0			
2001 Freightliner FLD112SD Dump Truck						181.0		
Mower Trailer - Parks and Rec (BIW38)	7.0							
Service truck w/ plow Parks and Rec (BIW40)	52.0							
Utility vehicle - Parks and Rec (BIW42)	12.3							
Forklift		28.0	28.0					
Mid-size Pickup		.0	.0					
Flat Deck Trailer for W/WW		36.0	36.0					
Total	**$967.3**	**$846.0**	**$846.0**	**$1,411.0**	**$1,184.0**	**$859.0**	**$63.0**	**$.0**

CITY OF GLENWOOD SPRINGS - 2019 BUDGET

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

	WATER AND SEWER SYSTEM	2017 Actual	2018 Budget	2019 Budget	
				Manager Recommend	Council Approved
	REVENUES				
	OPERATING REVENUE				
	Grants				
	Water User Fees	2,830.0	2,794.6	2,850.5	2,850.5
	Sewer User Fees	3,330.1	3,382.5	3,450.1	3,450.1
	Water Tap Fees	3.5	.5	.5	.5
	Sewer Tap Fees		.5	.5	.5
	Meter Sales	15.8	10.0	10.2	10.2
	Insurance Reimbursement	4.0	.0	.0	.0
	Interest Income	49.6	40.0	40.8	40.8
	Other Income	.3	5.0	5.1	5.1
	Service Connect Fees	3.5	3.4	3.5	3.5
4758	Water System Improvement Fees	208.6	458.7	120.0	120.0
4759	Sewer System Improvement Fees	231.1	498.6	200.0	200.0
	Total Operating Revenues	**$6,676.4**	**$7,193.8**	**$6,681.2**	**$6,681.2**
	EXPENSES				
	OPERATING EXPENSES				
	Administration	760.4	813.1	974.5	974.5
	Water Treatment - Operation	615.4	736.1	749.6	749.6
	Water Transmission and Distribution	430.0	573.5	747.6	747.6
	Wastewater Treatment - Operation	903.6	853.1	823.1	823.1
	Wastewater Collection and Transmission	249.6	454.0	439.3	439.3
	Customer Accounts	177.7	181.9	183.8	183.8
	Depreciation	1,754.9	1,755.2	1,790.3	1,790.3
	Interfund Franchise Fees	180.8	185.3	189.0	189.0
	Nonreciprocal Interfund Activity	180.8	185.3	189.0	189.0
	Bond Interest	521.9	714.3	714.3	714.3
	Total Operating Expenses	**$5,775.1**	**$6,451.8**	**$6,800.4**	**$6,800.4**
	OPERATING INCOME (LOSS)				
	Operating Income (Loss)	**$901.3**	**$742.0**	**($119.1)**	**($119.1)**
	OTHER ADDITIONS (DEDUCTIONS)				
	Other Additions (Deductions)				
5160	Transfer In - From Capital Projects Fund	480.0			
	Transfer out to A&I for 27th St Bridge				(725.0)
7020	Transfer Out - to Fleet Service Fund	(131.3)		(238.0)	(238.0)
7071	Transfer Out - to Capital Projects Fund ERP			(50.0)	(50.0)
	Increase (Decrease) in Retained Earnings	**$1,250.0**	**$742.0**	**($407.1)**	**($1,132.1)**
	RETAINED EARNINGS				
	Retained Earnings (Deficit) - Beginning	**$35,982.6**	**$37,232.6**	**$37,974.7**	**$37,974.7**
	Retained Earnings (Deficit) - Ending	**$37,232.6**	**$37,974.7**	**$37,567.5**	**$37,567.5**
	Less 25% Contingency Reserve	(1,443.8)	(1,612.9)	(1,700.1)	(1,700.1)
	Retained Earnings (Deficit) - Ending Unreserved	**$35,788.9**	**$36,361.7**	**$35,867.5**	**$35,142.5**

CITY OF GLENWOOD SPRINGS - 2019 BUDGET

FUNCTION	ACTIVITY	DEPARTMENT HEAD	FUND
WATER AND SEWER SYSTEM	ADMINISTRATION	ROBIN MILLYARD	UTILITY ENTERPRISE FUND

SUMMARY	2017 Actual	2018 Budget	2019 Budget Manager Recommend	2019 Budget Council Approved
FUNCTION	232.4	250.5	399.1	399.1
Current Expenses	528.0	562.6	575.4	575.4
	.0	.0	.0	.0
Total	**$760.4**	**$813.1**	**$974.5**	**$974.5**

PERSONAL SERVICES

Personnel Schedule

Position Title	Employees 2018	19-D	19-M	19-C		
Public Works Director	0.50	0.50	0.50	0.50		
Utilities Director	0.00	0.67	0.67	0.67		
Water/Wastewater Super.	1.00	1.00	1.00	1.00		
GIS Administrator	0.25	0.25	0.25	0.25		
Admin Assist I	0.00	0.00	0.00	0.00		
Special Projects Operator	1.00	1.00	1.00	1.00		
Total Personnel	2.75	3.42	3.42	3.42		

		2017 Actual	2018 Budget	2019 Manager Recommend	2019 Council Approved
6110	Full-Time Salaries	175.7	168.3	284.2	284.2
6120	Overtime	.1	.0	.0	.0
6130	Part-Time	.0	.0	.0	.0
6210	Retirement Contribution	10.9	16.6	19.9	19.9
6240	FICA	11.3	18.2	21.7	21.7
6250	Worker's Compensation	2.4	3.2	7.0	7.0
6260	Health and Life Insurance	31.6	43.5	65.5	65.5
6270	Unemployment Insurance	.5	.7	.9	.9
	Total Personal Services	**$232.4**	**$250.5**	**$399.1**	**$399.1**

CURRENT EXPENSES

		2017 Actual	2018 Budget	2019 Manager Recommend	2019 Council Approved
7150	Credit Card Fees	17.2	14.0	14.0	14.0
7190	Other Professional Services	31.5	31.2	36.2	36.2
7220	Telephone	.6	.7	.7	.7
7230	Printing and Binding	.1	.1	.1	.1
7280	Advertising and Publications	1.3	1.2	1.2	1.2
7410	Travel and Subsistence	.1	.5	.6	.6
7430	Training	.7	5.0	2.5	2.5
7540	Maintenance and Repair - vehicles	5.8	15.0	12.0	12.0
7610	Liability Insurance	13.4	16.0	16.3	16.3
7620	Property Insurance	47.0	53.6	54.7	54.7
7660	Safety Program		.1	.2	.2
7810	Subscriptions and Memberships	.2	2.9	1.4	1.4
7820	Water Assessments	28.0	31.5	32.1	32.1
7900	Interfund Cost of Service	371.3	378.7	386.3	386.3
8020	Educational Supplies		.1	.1	.1
8040	Uniforms	.4	.4	.4	.4
8060	Office Supplies	.7	.5	.5	.5
8080	Gas, Oil, Lubricants	2.0	3.2	3.2	3.2
8090	Other Operating Expense	7.9	8.0	13.0	13.0
	Total Current Expenses	**$528.0**	**$562.6**	**$575.4**	**$575.4**

CAPITAL OUTLAY

		2017 Actual	2018 Budget	2019 Manager Recommend	2019 Council Approved
XXXX	Capital Outlay	.0	.0	.0	.0
	Total Capital Outlay	**$.0**	**$.0**	**$.0**	**$.0**

CITY OF GLENWOOD SPRINGS - BUDGET 2018

FUNCTION	ACTIVITY	DEPARTMENT HEAD	FUND
WATER AND SEWER SYSTEM	WATER TREATMENT	ROBIN MILLYARD	UTILITY ENTERPRISE FUND

SUMMARY	2017 Actual	2018 Budget	2019 Budget Manager Recommend	2019 Budget Council Approved
Personal Services	342.7	382.9	373.0	373.0
Current Expenses	272.7	336.2	363.6	363.6
Capital Outlay	.0	17.0	12.9	12.9
Total	**$615.4**	**$736.1**	**$749.6**	**$749.6**

PERSONAL SERVICES

Personnel Schedule

Position Title	Employees 2018	19-D	19-M	19-C		
W/WW Asst. Superint.	0.0	0.0	0.0	0.0		
W/WW Treatment Op. II (A)	2.0	2.0	2.0	2.0		
W/WW Treatment Op. II (C)	0.0	0.0	0.0	0.0		
W/WW Treatment Op. (D)	0.0	0.0	0.0	0.0		
W/WW Treatment Op. (B)	0.0	0.0	0.0	0.0		
W/WW Treatment Op. (I-IV)	1.0	1.0	1.0	1.0		
Chief Operater - Water Treatment	1.0	1.0	1.0	1.0		
Total Personnel	4.0	4.0	4.0	4.0		

		2017 Actual	2018 Budget	2019 Manager Recommend	2019 Council Approved
6110	Full-Time Salaries	254.9	246.5	245.6	245.6
6120	Overtime	4.5	5.0	6.5	6.5
XXXX	Standby Time	.0	19.4	22.0	22.0
6130	Part-Time	17.8	.0	.0	.0
6210	Retirement Contribution	19.0	18.2	19.2	19.2
6240	FICA	7.0	19.9	21.0	21.0
6250	Worker's Compensation	38.6	9.2	8.5	8.5
6260	Health and Life Insurance	.8	64.0	49.5	49.5
6270	Unemployment Insurance		.8	.8	.8
	Total Personal Services	**$342.7**	**$382.9**	**$373.0**	**$373.0**

CURRENT EXPENSES

		2017 Actual	2018 Budget	2019 Manager Recommend	2019 Council Approved
7190	Other Professional Services	12.5	20.8	30.4	30.4
7210	Postage	.2	1.0	.5	.5
7220	Telephone	8.2	8.2	8.2	8.2
7310	Electricity	67.9	71.0	71.0	71.0
7320	Gas, Oil, Lubricants	23.0	25.0	25.0	25.0
7330	Water/Sewer	16.7	21.0	21.0	21.0
7350	Trash	.6	.6	.6	.6
7410	Travel and Subsistence	.0	.9	1.9	1.9
7430	Training	.8	2.7	4.6	4.6
7520	Maintenance and Repair - Building and Tanks	12.8	18.0	20.0	20.0
7540	Maintenance and Repair - Machinery and Equipment	32.6	33.5	38.5	38.5
7660	Safety Program	2.3	2.6	1.7	1.7
7840	Equipment Rental	.0	1.0	1.0	1.0
8030	Chemicals	78.6	106.3	112.4	112.4
8031	Lab Supplies	3.6	5.0	7.0	7.0
8040	Uniforms	1.4	1.4	1.4	1.4
8060	Office Supplies	1.9	2.7	2.7	2.7
8080	Gas, Oil, Lubricants	3.7	6.5	6.0	6.0
8090	Other Operating Expense	5.4	6.1	7.9	7.9
8120	Small Tools and Equipment	.4	2.0	2.0	2.0
	Total Current Expenses	**$272.7**	**$336.2**	**$363.6**	**$363.6**

CAPITAL OUTLAY

		2017 Actual	2018 Budget	2019 Manager Recommend	2019 Council Approved
XXXX	Capital Outlay	.0	17.0	12.9	12.9
	Total Capital Outlay	**$.0**	**$17.0**	**$12.9**	**$12.9**

CITY OF GLENWOOD SPRINGS - BUDGET 2018

FUNCTION	ACTIVITY	DEPARTMENT HEAD	FUND
WATER AND SEWER SYSTEM	WATER TRANSMISSION AND DISTRIBUTION	ROBIN MILLYARD	UTILITY ENTERPRISE FUND

SUMMARY	2017 Actual	2018 Budget	2019 Budget Manager Recommend	2019 Budget Council Approved
Personal Services	290.1	300.1	467.7	467.7
Current Expenses	139.9	259.2	265.5	265.5
Capital Outlay	.0	14.2	14.4	14.4
Total	**$430.0**	**$573.5**	**$747.6**	**$747.6**

PERSONAL SERVICES

Personnel Schedule

Position Title	Employees 2018	19-D	19-M	19-C	Position	Grade
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	1.0	2.0	2.0	2.0	3331	
W/WW Utility Worker I	0.0	0.0	0.0	0.0	3332	
W/WW Utility Worker II	1.0	1.0	1.0	1.0	3324	
W/WW Utility Worker III (IW77)	1.0	1.0	1.0	1.0	3320	
W/WW Utility Maint Coor III						
Total Personnel	4.0	5.0	5.0	5.0		

		2017 Actual	2018 Budget	2019 Manager Recommend	2019 Council Approved
6110	Full-Time Salaries	201.6	200.1	297.3	297.3
6120	Overtime	10.1	4.0	9.0	9.0
XXXX	Standby	.0	9.7	13.0	13.0
6130	Part-Time	10.8		.0	.0
6210	Retirement Contribution	15.4	15.0	22.4	22.4
6240	FICA	5.1	16.4	24.4	24.4
6250	Worker's Compensation	46.5	6.8	9.7	9.7
6260	Health and Life Insurance	.7	47.6	91.0	91.0
6270	Unemployment Insurance		.6	1.0	1.0
	Total Personal Services	**$290.1**	**$300.1**	**$467.7**	**$467.7**

CURRENT EXPENSES

		2017 Actual	2018 Budget	2019 Manager Recommend	2019 Council Approved
7190	Other Professional Services	6.5	9.5	20.3	20.3
7220	Telephone	3.6	7.4	4.5	4.5
7350	Trash	.0	1.0	1.0	1.0
7410	Travel and Subsistence	.2	1.2	1.2	1.2
7430	Training	2.4	5.3	5.5	5.5
7540	Maintenance and Repair - Machinery and Equipment	22.9	32.5	32.5	32.5
7550	Maintenance and Repair - Fire Hydrants	3.6	8.0	8.0	8.0
7651	Damage Claims	.0	3.0	3.0	3.0
7660	Safety Program	1.7	7.4	4.2	4.2
7740	Equipment Rental	4.5	4.0	4.0	4.0
7903	Interfund - Force Construction	11.4	23.3	23.3	23.3
8040	Uniforms	1.6	1.4	1.4	1.4
8060	Office Supplies	.9	1.8	1.5	1.5
8080	Gas, Oil, Lubricants	9.1	12.0	12.0	12.0
8090	Other Operating Expense	3.3	4.6	6.3	6.3
8120	Small Tools and Equipment	3.0	4.5	4.5	4.5
8130	Material - System Maintenance	20.5	54.0	54.0	54.0
9120	Fire Hydrant Replacement	.0	20.0	20.0	20.0
9130	Leak Detection	5.3	8.5	8.5	8.5
9140	System Water Modeling	.0	.0	.0	.0
9620	Water Meters	39.5	50.0	50.0	50.0
	Total Current Expenses	**$139.9**	**$259.2**	**$265.5**	**$265.5**

CAPITAL OUTLAY

		2017 Actual	2018 Budget	2019 Manager Recommend	2019 Council Approved
XXXX	Capital Outlay	.0	14.2	14.4	
	Total Capital Outlay	**$.0**	**$14.2**	**$14.4**	**$.0**

CITY OF GLENWOOD SPRINGS - 2019 BUDGET

FUNCTION	ACTIVITY	DEPARTMENT HEAD	FUND
WATER AND SEWER SYSTEM	WASTEWATER TREATMENT	ROBIN MILLYARD	UTILITY ENTERPRISE FUND

SUMMARY	2017 Actual	2018 Budget	2019 Budget Manager Recommend	2019 Budget Council Approved
Personal Services	314.1	376.2	323.5	323.5
Current Expenses	409.6	464.3	484.3	484.3
Capital Outlay	.0	12.7	15.3	15.3
Total	**$723.6**	**$853.1**	**$823.1**	**$823.1**

PERSONAL SERVICES

Personnel Schedule

Position Title	Employees 2018	19-D	19-M	19-C	Position	Grade
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	1.0	1.0	1.0	3326	
W/WW Treatment Op II (B)	1.0	1.0	1.0	1.0	3316	
W/WW Lab Tech	1.0	0.0	0.0	0.0	3323	
Total Personnel	4.0	4.0	4.0	4.0		

		2017 Actual	2018 Budget	2019 Manager Recommend	2019 Council Approved
6110	Full-Time Salaries	223.1	224.8	204.8	204.8
6120	Overtime	8.7	9.0	10.0	10.0
6110	Standby	.0	19.4	19.4	19.4
6130	Part-Time	.0		.0	.0
6210	Retirement Contribution	13.4	17.7	16.1	16.1
6240	FICA	17.4	19.4	17.6	17.6
6250	Worker's Compensation	4.9	6.5	6.2	6.2
6260	Health and Life Insurance	45.8	78.6	48.7	48.7
6270	Unemployment Insurance	.8	.8	.7	.7
	Total Personal Services	**$314.1**	**$376.2**	**$323.5**	**$323.5**

CURRENT EXPENSES

		2017 Actual	2018 Budget	2019 Manager Recommend	2019 Council Approved
7190	Other Professional Services	13.7	16.3	37.7	37.7
7220	Telephone	4.6	5.8	5.8	5.8
7310	Electricity	163.9	156.0	160.0	160.0
7320	Gas	26.8	43.0	39.0	39.0
7340	Water	17.8	17.0	17.0	17.0
7350	Trash	2.6	3.0	3.0	3.0
7410	Travel and Subsistence		.6	1.5	1.5
7430	Training	1.5	4.6	5.6	5.6
7520	Maintenance and Repair - Buildings	10.6	36.7	32.7	32.7
7540	Maintenance and Repair - Machinery and Equipment	53.9	84.1	82.1	82.1
7740	Equipment Lease	3.2	2.0	2.0	2.0
7660	Safety Program	.1	4.6	3.6	3.6
8030	Chemicals	32.8	36.0	36.0	36.0
8031	Lab Supplies	26.5	28.9	28.6	28.6
8040	Uniforms	1.6	1.4	1.4	1.4
8060	Office Supplies	3.6	4.6	4.6	4.6
8080	Gas, Oil, Lubricants	9.2	15.0	9.0	9.0
8090	Other Operating Expense	35.2	1.7	11.8	11.8
8120	Small Tools and Equipment	2.0	3.0	3.0	3.0
	Total Current Expenses	**$409.6**	**$464.3**	**$484.3**	**$484.3**
	Capital Outlay	.0	12.7		
	Total Capital Outlay	**$.0**	**$12.7**	**$.0**	**$.0**

CITY OF GLENWOOD SPRINGS - 2019 BUDGET

FUNCTION	ACTIVITY	DEPARTMENT HEAD	FUND
WATER AND SEWER SYSTEM	WASTEWATER COLLECTION AND TRANSMISSION	ROBIN MILLYARD	UTILITY ENTERPRISE FUND

SUMMARY	2017 Actual	2018 Budget	2019 Budget Manager Recommend	2019 Budget Council Approved
Personal Services	185.7	328.9	298.8	298.8
Current Expenses	63.9	117.6	127.9	127.9
Capital Outlay	.0	7.5	12.5	12.5
Total	**$249.6**	**$454.0**	**$439.3**	**$439.3**

PERSONAL SERVICES

Personnel Schedule

Position Title	Employees 2018	19-D	19-M	19-C	Position	Grade
W/WW Util. Maint. Coor III	0	0	0	0	3306	88
W/WW Utility Worker IV	1	1	1	1	3311	82
W/WW Utility Worker II	0	0	0	0	3324	80
W/WW Equip Op II	1	1	1	1	3318	30
W/WW Ut Maint Cord I	1	1	1	1	3313	
New Position Request	1	1	1	1		
Total Personnel	4	4	4	4		

		2017 Actual	2018 Budget	2019 Budget Manager Recommend	2019 Budget Council Approved
6110	Full-Time Salaries	124.9	192.8	197.2	197.2
6120	Overtime	3.7	8.5	2.5	2.5
XXXX	Standby	12.2	.0	3.0	3.0
6130	Part-Time	15.3	.0	.0	.0
6210	Retirement Contribution	4.1	14.1	14.2	14.2
6240	FICA	24.9	15.4	15.5	15.5
6250	Worker's Compensation	.6	5.4	6.0	6.0
6260	Health and Life Insurance		92.1	59.8	59.8
6270	Unemployment Insurance		.6	.6	.6
	Total Personal Services	**$185.7**	**$328.9**	**$298.8**	**$298.8**

CURRENT EXPENSES

		2017 Actual	2018 Budget	2019 Budget Manager Recommend	2019 Budget Council Approved
7190	Other Professional Services	5.0	6.9	13.5	13.5
7220	Telephone	1.3	5.7	3.7	3.7
7340	Water - Jetting	6.7	9.5	9.5	9.5
7350	Trash		.2	.2	.2
7410	Travel and Subsistence		1.2	1.2	1.2
7430	Training	.6	1.9	1.9	1.9
7540	Maintenance and Repair - Machinery and Equipment	16.6	36.0	31.0	31.0
7572	Loss on Asset Disposal		2.0	2.0	2.0
7651	Sewer Drainage Claims		1.0	1.0	1.0
7660	Safety Program	.6	7.1	3.4	3.4
7740	Equipment Rental		1.5	1.5	1.5
7903	Interfund - Force Construction	11.1	.3	.3	.3
8040	Uniforms	1.1	1.4	1.4	1.4
8060	Office Supplies	.4	1.6	1.3	1.3
8080	Gas, Oil, Lubricants	8.1	13.0	9.0	9.0
8090	Other Operating Expense	1.4	4.4	6.1	6.1
8120	Small Tools and Equipment	1.3	2.0	2.0	2.0
8130	Materials - System and Maintenance	2.1	11.0	28.0	28.0
8460	Backflow Grant Program		5.0	5.0	5.0
9110	Root Control	7.6	6.0	6.0	6.0
	Total Current Expenses	**$63.9**	**$117.6**	**$127.9**	**$127.9**

CAPITAL OUTLAY

		2017 Actual	2018 Budget	2019 Budget Manager Recommend	2019 Budget Council Approved
XXXX	Capital Outlay	.0	7.5	12.5	12.5
	Total Capital Outlay	**$.0**	**$7.5**	**$12.5**	**$12.5**

CITY OF GLENWOOD SPRINGS - 2019 BUDGET

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

WATER AND SEWER EQUIPMENT ACQUISITION NEEDS	2018 Budget	Request 2019	Approved 2019	5 Year Projection 2020 Estimate	2021 Estimate	2022 Estimate	2023 Estimate	2024 Estimate
EXPENDITURES SUMMARY								
Operating Cash								
EXPENDITURES SUMMARY								
Equipment	12.0	79.0	79.0	192.0	88.0	36.5	.0	.0
Water Improvement Projects	426.5	2,940.0	2,940.0	1,975.0	2,800.0	1,940.0	1,785.0	4,140.0
Sewer Improvement Projects	545.0	2,778.0	2,778.0	310.0	1,250.0	109.0	1,200.0	6,110.0
TOTAL EXPENDITURES	**$983.5**	**$5,797.0**	**$5,797.0**	**$2,477.0**	**$4,138.0**	**$2,085.5**	**$2,985.0**	**$10,250.0**
EQUIPMENT NEEDS								
EQUIPMENT NEEDS								
Turbidimeter Replacement (410)	12.0	15.0	15.0					
Clarifier Launder Covers (430)		50.0	50.0					
Hot Water Pressure Washer (430)		14.0	14.0					
Garage Door Openers (Biosolids Bldg) (430)				7.0				
Rebuild Drum Mixer Gearboxes (430)				25.0				
Blower Rebuild (430)				25.0				
Spare Pump for Lift Station 14,000 (430)				10.0				
Sodium Hydroxide Feed Pumps (410)				30.0				
Pump Station VFD Upgrade (410)				70.0				
Pump Station #1 - Replace Pumps (410)				25.0				
Vactor Truck Video Display (440)					8.0			
Pump Station #2 - Replace Pumps (410)					25.0			
Replace Control Valves (Red Mtn & West Glenwood Tanks) (420)					55.0			
Replace Line Locator (410)						9.0		
GPS unit (420 & 440)						20.0		
Sewer Camera Truck Computer Upgrade (440)						7.5		
TOTAL EQUIPMENT NEEDS	**$12.0**	**$79.0**	**$79.0**	**$192.0**	**$88.0**	**$36.5**	**$.0**	**$.0**

CITY OF GLENWOOD SPRINGS - 2019 BUDGET

WATER AND SEWER EQUIPMENT ACQUISITION NEEDS (CONTINUED)	2018 Budget	Request 2019	Approved 2019	5 Year Projection 2020 Estimate	2021 Estimate	2022 Estimate	2023 Estimate	2024 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	20.0
Water System Modeling	20.0	25.0	25.0	20.0	20.0	20.0	20.0	20.0
SCADA Master Plan (split w/ Sewer)	15.0	10.0	10.0					
Water/Wastewater System Master Plan (split w/ Sewer)					75.0			
Permanent W/WW Maint. Bldg. (split with Sewer)								3,000.0
Pump Stations								
Install/Rebuild pumps - Roaring Fork Pump Station		65.0	65.0					
Raw Water System								
Install Redundant Colorado River Crossing					100.0	1,500.0	750.0	
Raw Water Pipe Rehabilitation							70.0	1,000.0
Water Treatment Facility								
WTP/Distribution SCADA System Upgrades		40.0	40.0					
Disinfection System Improvements		350.0	350.0					
Red Mountain Service Road Repairs/Resurfacing		35.0	35.0			10.0		
Water Tanks								
Highlands Tank Rockfall Mitigation		250.0	250.0					
Telemetry Upgrades at Tank Sites		10.0	10.0	10.0				
Cardiff Glen Tank				35.0	500.0			
Oasis Tank - Re-coat Interior				175.0				
Glenwood Highlands Tank					30.0	300.0		
Install Control Valves at Tank Sites					55.0			
Water Tank Inspection and Cleaning						30.0		
Glenwood Highlands Tank - Re-coat Interior							175.0	
Water Main Repair/Replacement								
River Crossing Insulation Improvements		200.0	200.0					
Cedar Crest/Ptarmigan Area	90.0	75.0	75.0	50.0	1,300.0			
22nd Street	250.0	250.0	250.0					
Red Mtn./Riverview Area (Phases 1 through 3)	31.5	60.0	60.0	1,300.0	450.0			
27th Street Bridge		250.0	250.0					
Midland Ave Water Main replacement		1,300.0	1,300.0					
21st Street				150.0				
8th Street Waterline Relocation Loop				125.0				
9th St (Loop main b/w Pitkin to Colorado)				70.0				
S. Highland Park Dr. (Grand Ave. to Blake)				20.0	250.0			
12" Transmission Line (Ramada to Devereux)						60.0	750.0	
Bennett Ave (23rd to 24th)								100.0
Total Water Improvements	**$426.5**	**$2,940.0**	**$2,940.0**	**$1,975.0**	**$2,800.0**	**$1,940.0**	**$1,785.0**	**$4,140.0**

CITY OF GLENWOOD SPRINGS - 2019 BUDGET								
WATER AND SEWER EQUIPMENT ACQUISITION NEEDS	2018 Budget	Request 2019	Approved 2019	5 Year Projection 2020 Estimate	2021 Estimate	2022 Estimate	2023 Estimate	2024 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	20.0
SCADA Master Plan (split w/ Water)	15.0	10.0	10.0					
Water/Wastewater System Master Plan (split w/ Sewer)					75.0			
Permanent W/WW Maint. Bldg. (split with Sewer)								3,000.0
Demolition of Old Wastewater Treatment Facility (ROLL OVER FROM 2018)		800.0	800.0					
Wastewater Treatment Facility								
WWTF Access Road Repairs/Resurfacing				10.0				10.0
Clarifier Weir Overflow Recoating Project				40.0				
Transient Voltage Surge Supression for Generator (430)								
Hydrogen Sulfide Mitigation				30.0	300.0			
Gravity Collection Main Repair/Replacement								
22nd St Sewer Replacement Project	250.0	250.0	250.0					
27th Street Bridge		475.0	475.0					
7th Street (Grand to Colorado)		475.0	475.0					
Safeway Line		80.0	80.0					
Red Mtn./Riverview Area (Phases 1 through 3)	260.0	50.0	50.0	100.0	260.0			
Glenwood High School Line				50.0				
Lincoln Ave				20.0	200.0			
Interceptor (near Mountain Market) (I-26-E to I-26)					30.0			
23rd St.					15.0			
S. Grand Ave					120.0			
Davis/Overlin Area					80.0			
19th St (Grand to Blake)						13.0	180.0	60.0
Hyland park						65.0		
Williams St						11.0		
Glenwood Park Interceptor								270.0
Lift Stations and Force Mains								
Lift Station 14,000 - Install Access Drive & Security Fencing		100.0	100.0					
Lift Station 16,000 Relocation		500.0	500.0					
Lift Station Control Upgrades		18.0	18.0					
14,000 Redundant Force Main at Colorado River Crossing							1,000.0	700.0
Lift Station 11,000 - Wetwell Expansion								50.0
Biosolids								
Drying Bed Expansion				40.0	150.0			
Land Acquisition								2,000.0
Total Sewer Improvements	**$545.0**	**$2,778.0**	**$2,778.0**	**$310.0**	**$1,250.0**	**$109.0**	**$1,200.0**	**$6,110.0**

CITY OF GLENWOOD SPRINGS - 2019 BUDGET

FUNCTION	ACTIVITY	DEPARTMENT HEAD	FUND
WATER AND SEWER SYSTEM	CUSTOMER ACCOUNTS	ROBIN MILLYARD	UTILITY ENTERPRISE FUND

SUMMARY	2017 Actual	2018 Budget	2019 Budget Manager Recommend	2019 Budget Council Approved
CURRENT EXPENSES				
Current Expenses:				
Meter Reading				
7197 Contract Meter Reading	10.7	9.0	10.0	10.0
8090 Other Operating Expense				
Customer Records and Collections				
7901 Interfund Billing Expense	167.0	170.4	173.8	173.8
7195 Collection Expense				
7060 Uncollectible Accounts		2.5		
8090 Other Operating Expense (Park East Stipend)				
Total Current Expenses	**$177.7**	**$181.9**	**$183.8**	**$183.8**

FUNCTION	ACTIVITY	DEPARTMENT HEAD	FUND
WATER AND SEWER SYSTEM	OTHER DEDUCTIONS	ROBIN MILLYARD	UTILITY ENTERPRISE FUND

SUMMARY	2017 Actual	2018 Budget	2019 Budget Manager Recommend	2019 Budget Council Approved
CURRENT EXPENSES				
Current Expenses:				
7570 Depreciation - Water System:				
Depreciation - Water System-Vehicles	4.9	4.9	4.9	4.9
Depreciation - Water System - Plant	187.3	187.3	187.3	187.3
Depreciation - Water System - Distribution	429.5	429.7	429.7	429.7
Depreciation - Water System - Equipment	23.7	23.7	23.7	23.7
7570 Depreciation - Wastewater System				
Depreciation - Wastewater System-Vehicles				
Depreciation - Wastewater System-Plant	745.1	745.1	745.1	745.1
Depreciation - Wastewater System-Distribution	350.8	350.9	350.9	350.9
Depreciation - Wastewater System-Equipment	13.5	13.5	13.5	13.5
Total Depreciation	**$1,754.9**	**$1,755.2**	**$1,755.2**	**$1,755.2**
7500 Interfund Franchise Fee - Water System	81.8	83.8	85.5	85.5
7500 Interfund Franchise Fee - Wastewater System	99.0	101.5	103.5	103.5
Total Interfund Franchise Fees	**$180.8**	**$185.3**	**$189.0**	**$189.0**
7502 Allocated Organizational Costs - Water System	81.8	83.8	85.5	85.5
7502 Allocated Organizational Costs - Wastewater System	99.0	101.5	103.5	103.5
Total Allocated Organizational Costs	**$180.8**	**$185.3**	**$189.0**	**$189.0**
7020 Interest on Long Term Debt-Sewer	521.9	714.3	714.3	714.3
Total Interest	**$521.9**	**$714.3**	**$714.3**	**$714.3**
7580 Amortization - Bond Issuance Costs				
Total Amortization	**$.0**	**$.0**	**$.0**	**$.0**

CITY OF GLENWOOD SPRINGS - 2019 BUDGET

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

ELECTRIC SYSTEM	2017 Actual	2018 Budget	2019 Budget	
			Manager Recommend	Council Approved
REVENUES				
REVENUES				
Electric Revenues:				
Commercial	9,279.2	10,694.4	10,908.3	10,908.3
Residential	3,925.7	4,310.4	4,396.6	4,396.6
Municipal	124.8	138.6	141.4	141.4
Security Lighting	12.7	14.0	14.2	14.2
Broadband Revenue	651.1	491.1	610.0	610.0
Total Electric Revenues	**$13,993.4**	**$15,648.4**	**$16,070.5**	**$16,070.5**
Other Revenues				
Grants				
Vendors Fee	6.1	8.0	8.2	8.2
Joint Pole Use	2.8	2.8	2.9	2.9
Interest Income	12.4	20.0	20.4	20.4
Sale of Assets	2.5	2.0	2.0	2.0
Other Income	172.8	25.0	25.5	25.5
Service Connect Fees	12.2	13.7	14.0	14.0
Other Lease Revenue	1.1	.2	.2	.2
Bad Debt Recovery	3.2	2.0	2.0	2.0
Developer Contributions	355.0	200.0	200.0	200.0
Total Operating Revenues	**$14,561.5**	**$15,922.2**	**$16,345.7**	**$16,345.7**
EXPENSES				
EXPENSES				
General and Administrative	902.6	1,032.5	980.7	980.7
Maintenance - Distribution	953.3	1,039.4	1,022.5	1,022.5
Community Broadband Network	608.0	1,122.7	798.4	798.4
Customer Accounts	489.2	545.9	535.7	535.7
Interest	.1	.2	.2	.2
Nonreciprocal Interfund Activity	429.5	469.5	478.8	478.8
Interfund Franchise Fee	429.5	469.5	478.8	478.8
Depreciation	970.8	970.8	997.0	997.0
Purchased Power	9,900.5	10,020.0	10,220.4	10,220.4
Total Operating Expenses	**$14,683.4**	**$15,670.3**	**$15,512.6**	**$15,512.6**
Operating Income (Loss)	**($121.9)**	**$251.8**	**$833.1**	**$833.1**
OTHER ADDITIONS (DEDUCTIONS)				
Other Additions (Deductions)				
Transfer (out) to A&I for 27th Street Bridge				(130.0)
Transfer (Out) to Capital Funds for ERP			(25.0)	(25.0)
Transfers (Out) to Fleet Service Fund	(116.5)		(133.0)	(133.0)
Increase (Decrease) in Retained Earnings	**($238.4)**	**$251.8**	**$675.1**	**$545.1**
RETAINED EARNINGS				
Retained Earnings (Deficit) - Beginning	**$25,119.8**	**$24,881.4**	**$25,133.2**	**$25,133.2**
Retained Earnings (Deficit) - Ending	**$24,881.4**	**$25,133.2**	**$25,808.4**	**$25,678.4**
Less 25% Contingency Reserve	(3,670.8)	(3,917.6)	(3,878.1)	(3,878.1)
Retained Earnings (Deficit) - Ending	**$21,210.6**	**$21,215.7**	**$21,930.2**	**$21,800.2**

CITY OF GLENWOOD SPRINGS - 2019 BUDGET

FUNCTION	ACTIVITY	DEPARTMENT HEAD	FUND
ELECTRIC SYSTEM	GENERAL AND ADMINISTRATION	ROBIN MILLYARD	UTILITY ENTERPRISE FUND

SUMMARY	2017 Actual	2018 Budget	2019 Budget Manager Recommend	2019 Budget Council Approved
Personal Services	181.5	180.7	193.2	193.2
Current Expenses	721.0	851.7	787.6	787.6
Total	**$902.6**	**$1,032.5**	**$980.7**	**$980.7**

PERSONAL SERVICES

Personnel Schedule

Position Title	Employees 2018	19-D	19-M	19-C	Position	Grade
Public Works Director	0.5	0.5	0.5	0.5	3101	
Elec Dept. Admin Asst. II	1.0	1.0	1.0	1.0	5106	
Admin Asst II (PW)	0.0	0.0	0.0	0.0	5119	
GIS Administrator	0.25	0.25	0.25	0.25	1407	
Admin Asst I	0.0	0.0	0.0	0.0	TDB	
Asst Public Works Director	0.00	0.5	0.5	0.5		
Total Personnel	1.75	2.25	2.25	2.25		

		2017 Actual	2018 Budget	2019 Manager Recommend	2019 Council Approved
6110	Full-Time Salaries	145.6	143.3	152.7	152.7
6120	Overtime	.1	.0	.0	.0
6140	Standby	.0	.0	.0	.0
6130	Part-Time	9.3	.0	.0	.0
6210	Retirement Contribution	10.3	10.0	10.7	10.7
6240	FICA	.2	11.0	11.7	11.7
6250	Worker's Compensation	15.6	.3	.3	.3
6260	Health and Life Insurance	.4	15.6	17.4	17.4
6270	Unemployment Insurance		.4	.5	.5
	Total Personal Services	**$181.5**	**$180.7**	**$193.2**	**$193.2**

CURRENT EXPENSES

		2017 Actual	2018 Budget	2019 Manager Recommend	2019 Council Approved
7110	Architectural and Engineering		2.0	2.0	2.0
7140	Legal and Other Professional Services	23.1	20.4	20.4	20.4
7150	Credit Card Fees	36.6	28.6	30.0	30.0
7190	Professional Services Contract - Goeothermal	9.0	136.7	50.0	50.0
7194	Regulatory Expenses	6.2	5.1	10.0	10.0
7210	Postage, Printing and Reproduction	.0	.5	.5	.5
7220	Telephone	3.9	3.3	4.0	4.0
7280	Advertising and Publications	.4	2.0	2.0	2.0
7310	Electicity	10.4	15.3	15.0	15.0
7320	Natural Gas	2.6	6.6	6.0	6.0
7330	Water	.2	.5	.5	.5
7350	Trash disposal	2.2	2.2	2.3	2.3
7410	Travel and Subsistence	1.8	2.6	4.5	4.5
7430	Training and Conferences	.1	1.0	6.0	6.0
7510	Investment Costs		.2	.2	.2
7572	Loss on Asset Disposition	91.3	5.1	5.0	5.0
7610	Liability Insurance	13.2	16.0	16.0	16.0
7620	Property Insurance	36.7	42.8	43.0	43.0
7650	Deductibles Paid		1.0	1.0	1.0
7740	Equipment Rental, Office	.8	.5	1.2	1.2
7810	Subscriptions and Memberships	13.8	13.8	30.0	30.0
7900	Interfund Cost of Service	312.7	319.0	320.0	320.0
7903	Interfund - Force Construction	3.5	3.6	3.5	3.5
8060	Office Supplies and Expenses	9.6	7.7	7.5	7.5
8090	Other Operating Expense	.6	5.1	6.0	6.0
8200	Energy Conservation	142.3	209.1	200.0	200.0
8800	Refund of Electric Fees		1.0	1.0	1.0
	Total Current Expenses	**$721.0**	**$851.7**	**$787.6**	**$787.6**

CAPITAL OUTLAY

		2017 Actual	2018 Budget	2019 Manager Recommend	2019 Council Approved
9520	Office Equipment				
	Total Capital Outlay	**$.0**	**$.0**	**$.0**	**$.0**

CITY OF GLENWOOD SPRINGS - 2019 BUDGET

FUNCTION	ACTIVITY	DEPARTMENT HEAD	FUND
ELECTRIC SYSTEM	MAINTENANCE DISTRIBUTION	ROBIN MILLYARD	UTILITY ENTERPRISE FUND

SUMMARY	2017 Actual	2018 Budget	2019 Budget Manager Recommend	2019 Budget Council Approved
Personal Services	770.4	723.6	710.3	710.3
Current Expenses	182.9	315.7	312.1	312.1
Total	**$953.3**	**$1,039.4**	**$1,022.5**	**$1,022.5**

PERSONAL SERVICES

Personnel Schedule

Position Title	Employees 2018	19-D	19-M	19-C	Position	Grade
Electric Line Superintendent	1.0	1.0	1.0	1.0		
Electric Crew Leader	3.0	3.0	3.0	3.0		
Electric Journeyman Lineman	1.0	1.0	2.0	2.0		
Electric Apprentice Lineman	3.0	3.0	2.0	2.0		
Total Personnel	8.0	8.0	8.0	8.0		

		2017 Actual	2018 Budget	2019 Manager Recommend	2019 Council Approved
6110	Full-Time Salaries	605.6	655.6	684.6	684.6
6140	Standby			50.0	50.0
6120	Overtime	5.5	7.5	6.0	6.0
	Less: Capitalized Labor	.0	(115.0)	(200.0)	(200.0)
	Total Salaries and Labor	611.1	548.1	540.6	540.6
6210	Retirement Contribution	41.3	46.4	51.8	51.8
6240	FICA	46.7	50.7	56.7	56.7
6250	Worker's Compensation	7.8	10.2	11.0	11.0
6260	Health and Life Insurance	92.0	100.7	108.1	108.1
6270	Unemployment Insurance	2.0	2.0	2.2	2.2
6290	Less: Allocated to Capital Improvements	(30.6)	(34.5)	(60.0)	(60.0)
	Total Personal Services	**$770.4**	**$723.6**	**$710.3**	**$710.3**

CURRENT EXPENSES

		2017 Actual	2018 Budget	2019 Manager Recommend	2019 Council Approved
7100	Safety and Training				
7110	Other Professional Services	.9	30.7	56.3	56.3
7410	Travel and Subsistence	2.2	3.5	2.4	2.4
7430	Training and Conferences	3.3	5.6	3.8	3.8
7510	Janitorial	3.0	2.9	3.0	3.0
7520	Building Maintenance	6.5	2.6	5.5	5.5
7540	Maintenance and Repair of Vehicles	40.8	31.6	31.8	31.8
7550	Miscellaneous Maintenance and Repair	.4	1.0	.9	.9
7651	Damage Claims	.5	1.0	1.0	1.0
7800	Community Affairs	.0	15.5	15.5	15.5
7830	Landfill Fees	.3	.8	.8	.8
8040	Uniforms	7.7	9.5	9.5	9.5
8080	Gas, Oil, Lubricants	15.5	40.0	15.5	15.5
8090	Miscellaneous Maintenance Expense	4.6	4.1	4.4	4.4
8120	Small Tools and Equipment	4.4	11.0	10.9	10.9
8160	Other Maintenance Material	.0	.5	.5	.5
8215	SCADA System	.4	10.0	10.0	10.0
8245	Transformer Testing	1.9	5.0	4.0	4.0
8220	Substation Maintenance	9.4	20.5	21.5	21.5
8225	Fiber System Maintenance	.3			.0
8230	Overhead Line Maintenance	15.2	60.0	60.0	60.0
8240	Underground Maintenance	41.1	25.0	25.0	25.0
8250	Street Light Maintenance	18.1	25.0	20.0	20.0
8265	Service Maintenance	7.7	5.0	5.0	5.0
8260	Meter Maintenance	(1.2)	5.0	5.0	5.0
	Total Current Expenses	**$182.9**	**$315.7**	**$312.1**	**$312.1**

CITY OF GLENWOOD SPRINGS - 2019 BUDGET

FUNCTION	ACTIVITY	DEPARTMENT HEAD	FUND
ELECTRIC SYSTEM	CUSTOMER ACCOUNTS	ROBIN MILLYARD	UTILITY ENTERPRISE FUND

SUMMARY	2017 Actual	2018 Budget	2019 Budget Manager Recommend	2019 Budget Council Approved
Personal Services	146.6	172.6	178.9	178.9
Current Expenses	342.6	373.3	356.8	356.8
Total	**$489.2**	**$545.9**	**$535.7**	**$535.7**

PERSONAL SERVICES

Personnel Schedule

Position Title	Employees 2018	19-D	19-M	19-C	Position	Grade
Electric Meter Technician	1	1	1	1	3208	46
Asst. Meter Technician	1	1	1	1	3210	35
Total Personnel	2	2	2	2		

	2017 Actual	2018 Budget	2019 Manager Recommend	2019 Council Approved
6110 Full-Time Salaries	93.8	107.6	110.6	110.6
6120 Overtime	.8	1.0	.5	.5
6140 Standby	.0	.0	.0	.0
6130 Part Time	.0	.0	.0	.0
6210 Retirement Contribution	4.7	7.6	7.8	7.8
6240 FICA	6.5	8.3	8.5	8.5
6250 Worker's Compensation	1.4	1.8	1.5	1.5
6260 Health and Life Insurance	39.2	46.0	49.6	49.6
6270 Unemployment Insurance	.3	.3	.3	.3
Total Personal Services	**$146.6**	**$172.6**	**$178.9**	**$178.9**

CURRENT EXPENSES

	2017 Actual	2018 Budget	2019 Manager Recommend	2019 Council Approved
7060 Bad Debts	14.1	15.0		
7190 Other Professional Services	8.8	29.5	29.5	29.5
7197 Contract Meter Reading	6.8	7.3		
7901 Interfund - Billing	312.7	319.0	325.3	325.3
8040 Uniforms	.3	2.0	2.0	2.0
8090 Other Operating Expense		.5		
Total Current Expenses	**$342.6**	**$373.3**	**$356.8**	**$356.8**

CAPITAL OUTLAY

	2017 Actual	2018 Budget	2019 Manager Recommend	2019 Council Approved
9520 Office Equipment				
Total Capital Outlay	**$.0**	**$.0**	**$.0**	**$.0**

CITY OF GLENWOOD SPRINGS - 2019 BUDGET

FUNCTION	ACTIVITY	DEPARTMENT HEAD	FUND
ELECTRIC SYSTEM	OTHER EXPENSES	ROBIN MILLYARD	UTILITY ENTERPRISE FUND

SUMMARY	2017 Actual	2018 Budget	2019 Budget Manager Recommend	2019 Budget Council Approved
Total Other Expenses	**$11,730.3**	**$11,929.9**	**$12,261.1**	**$12,261.1**
OTHER EXPENSES				
Current Expenses:				
7022 Customer Deposit Interest	.1	.2	.2	.2
7023 Other Interest Expense				
Total Interest	**$.1**	**$.2**	**$.2**	**$.2**
7502 Nonreciprocal Interfund Activity	429.5	469.5	478.8	478.8
7510 Interfund Franchise Fee	429.5	469.5	478.8	478.8
7570 Depreciation	970.8	970.8	1,082.8	1,082.8
7580 Amortization	.0	.0	.0	.0
8050 Purchased Power	9,900.5	10,020.0	10,220.4	10,220.4

CITY OF GLENWOOD SPRINGS - 2019 BUDGET

ELECTRIC SYSTEM EQUIPMENT AND EQUIPMENT NEEDS	2018 Budget	2019 Budget		5 Year Estimate				
		Requested	Approved	2020 Estimate	2021 Estimate	2022 Estimate	2023 Estimate	2024 Estimate
REVENUES AND EXPENDITURES SUMMARY								
REVENUES (Cash Basis)								
From Operations (Net of Bond Proceeds/Dev. Contrib.) excludes Depreciation Expense	523.0	920.0	920.0	305.0	290.0	190.0	190.0	190.0
Developer Contributions	200.0	200.0	200.0	200.0	200.0	200.0	200.0	200.0
Total Revenues	**$723.0**	**$1,120.0**	**$1,120.0**	**$505.0**	**$490.0**	**$390.0**	**$390.0**	**$390.0**
EXPENDITURES								
Equipment	415.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0
Buildings and Improvements	.0	.0	.0	.0	.0	.0	.0	.0
Capital Improvements	1,795.5	1,615.0	1,615.0	490.0	475.0	375.0	375.0	375.0
Total Expenditures	**$2,210.5**	**$1,630.0**	**$1,630.0**	**$505.0**	**$490.0**	**$390.0**	**$390.0**	**$390.0**
Excess Revenues Over (Under) Expenditures	**($1,487.5)**	**($510.0)**	**($510.0)**	**$.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
Tools and Work Equipment	12.0	12.0	12.0	12.0	12.0	12.0	12.0	12.0
Advanced Meter Infrastructure	400.0							
TOTAL EQUIPMENT NEEDS	**$415.0**	**$15.0**	**$15.0**	**$15.0**	**$15.0**	**$15.0**	**$15.0**	**$15.0**

CITY OF GLENWOOD SPRINGS - 2019 BUDGET

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

ELECTRIC SYSTEM EQUIPMENT AND EQUIPMENT NEEDS	2018 Budget	2019 Budget						
		Department Request	Approved	2020 Estimate	-60000	2022 Estimate	2023 Estimate	2024 Estimate
SYSTEM IMPROVEMENTS								
SYSTEM IMPROVEMENTS								
Upgrade & Replacement	75.0	75.0	75.0	75.0	75.0	75.0	75.0	75.0
New Aerial Spun		50.0	50.0	75.0				
Mountain Shadows Dr - Rebuild O/H	50.0							
Mel Ray Rd - Mtn Shadows Dr to Ponderosa Circle								
Red Mtn Dr - 7th to 10th St (Includes Water Plant)	75.0				100.0			
Hospital to 23rd Street	125.0							
19th St-New Spun Aerial Cable & Dead End Towers	150.0							
10th St-New Spun Aerial Cable & dead End Towers		250.0	250.0					
Downtown Conversion	75.0	75.0	75.0	75.0	75.0	75.0	75.0	75.0
Sunlight View New UG	100.0							
Downtown Cable Replacement		100.0	100.0	30.0				
Recloser upgrade	100.0	100.0	100.0					
GAB Ped Bridge to Blake	100.0	150.0	150.0					
Midland/Rock wall to 156 Rd	50.0	150.0	150.0					
GAB Ped Bridge to N.G. Substation	150.0	200.0	200.0					
130 Road West End	50.0							
Advanced Meter Infrastructure	400.0							
GPS/GIS Equipment		10.0	10.0					
27th Street Bridge Replacement		110.0	110.0					
Fourth Sub Station Design		75.0	75.0					
Total System Improvements Electric	**$1,500.0**	**$1,345.0**	**$1,345.0**	**$255.0**	**$250.0**	**$150.0**	**$150.0**	**$150.0**
BROADBAND SYSTEM IMPROVEMENTS								
SYSTEM IMPROVEMENTS BROADBAND								
Network Switches	50.0	5.0	5.0	15.0	5.0	5.0	5.0	5.0
Network Routers	15.0							
Servers	10.5							
Upgrade and Replacement	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0
CH Data Center UPS		25.0	25.0					
27th Street Bridge		20.0	20.0					
Total System Improvements Broadband	**$95.5**	**$70.0**	**$70.0**	**$35.0**	**$25.0**	**$25.0**	**$25.0**	**$25.0**
TOTAL SYSTEM IMPROVEMENTS								
TOTAL SYSTEM IMPROVEMENTS	**$1,595.5**	**$1,415.0**	**$1,415.0**	**$290.0**	**$275.0**	**$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
TOTAL CUSTOMER PROJECTS	**$200.0**	**$200.0**	**$200.0**	**$200.0**	**$200.0**	**$200.0**	**$200.0**	**$200.0**
TOTAL PROJECTS								
TOTAL PROJECTS	**$1,795.5**	**$1,615.0**	**$1,615.0**	**$490.0**	**$475.0**	**$375.0**	**$375.0**	**$375.0**

CITY OF GLENWOOD SPRINGS - 2019 BUDGET

FUNCTION	ACTIVITY	DEPARTMENT HEAD	FUND
ELECTRIC SYSTEM	COMMUNITY BROADBAND NETWORK	ERIC ARNETTE	UTILITY ENTERPRISE FUND

SUMMARY	2017 Actual	2018 Budget	2019 Budget Manager Recommend	2019 Budget Council Approved
Personal Services	280.1	401.7	372.6	372.6
Current Expenses	327.9	721.0	425.8	425.8
Total	**$608.0**	**$1,122.7**	**$798.4**	**$798.4**

PERSONAL SERVICES

Personnel Schedule

Position Title	Employees 2018	19-D	19-M	19-C	Position	Grade
Broadband Service Tech	1.0	1.0	1.0	1.0	TBD	94
Broadband Systems Tech	1.0	1.0	1.0	1.0	3904	100
Asst Director Broadband	1.0	1.0	1.0	1.0	3905	103
IT Director	0.5	0.5	0.5	0.5	1701	108
Total Personnel	3.5	3.5	3.5	3.5		

		2017 Actual	2018 Budget	2019 Manager Recommend	2019 Council Approved
6110	Full-Time Salaries	280.1	260.9	256.8	256.8
6120	Overtime		.0	1.0	1.0
6140	Standby		18.3	9.0	9.0
6130	Part Time		8.0	.0	.0
6210	Retirement Contribution		20.1	18.7	18.7
6240	FICA		22.0	20.4	20.4
6250	Worker's Compensation		.6	.4	.4
6260	Health and Life Insurance		71.1	65.5	65.5
6270	Unemployment Insurance		.9	.8	.8
	Total Personal Services	**$280.1**	**$401.7**	**$372.6**	**$372.6**

CURRENT EXPENSES

		2017 Actual	2018 Budget	2019 Manager Recommend	2019 Council Approved
7110	Engineering and Consulting	70.8	27.7	31.0	31.0
7190	Other Professional Services	1.9	1.8	2.1	2.1
7210	Postage, Printing and Reproduction		.2		.0
7220	Telephone	3.9	5.6	5.6	5.6
7225	Interconnection Fees	106.1	139.1	199.0	199.0
7280	Advertising and Publications	4.5	12.4	.0	.0
7410	Travel and Subsistence	2.8	3.5	3.5	3.5
7430	Training and Conferences	8.0	11.5	11.5	11.5
7520	Maintenance- Building	.7	1.5	1.5	1.5
7540	Maintenance and Repair - Vehicle	2.8	1.5	1.5	1.5
7550	Maintenance and Repair - Equipment	5.0	22.0	22.0	22.0
7780	Fiber & Fiber Equipment	68.8	84.0	84.0	84.0
7810	Subscriptions and Memberships	.1			.0
7900	Interfund Cost of Service	14.8	15.0	15.3	15.3
8060	Office Supplies and Expenses	.5	.3	.3	.3
8080	Gas, Oil & Lube	1.0	2.1	2.1	2.1
8090	Other Operating Expense	.7	.5	.5	.5
8120	Small Tools & Equipment	1.5	6.0	6.0	6.0
8160	Maintenance Contracts	33.9	39.9	39.9	39.9
	City Hall A/C		15.0		
	Firewall Replacement		11.5		
	Broadband Strategic Plan		320.0		
	Total Current Expenses	**$327.9**	**$721.0**	**$425.8**	**$425.8**

CITY OF GLENWOOD SPRINGS - 2019 BUDGET

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

AIRPORT ENTERPRISE FUND	2017 Actual	2018 Budget	2019 Budget	
			Manager Recommend	Council Approved
REVENUES				
OPERATING REVENUE				
State Fuel Tax Refund	1.5	.5	.5	.5
Grants	.0	.0	.0	.0
Annual User Fees	2.9	3.0	3.0	3.0
Long Term Tie Downs	9.3	7.2	7.2	7.2
Transient Tie Down Fees	3.2	.8	.8	.8
Fuel Sales	111.2	102.0	115.0	115.0
Interest Income	.2	.1	.1	.1
Building Leases	8.8	13.0	13.0	13.0
Land Leases	16.7	15.0	15.0	15.0
Total Revenues	**$153.7**	**$141.6**	**$154.6**	**$154.6**
EXPENSES				
OPERATING EXPENSES				
Administration	16.0	17.7	17.7	17.7
Operations	129.7	140.4	123.3	123.3
Depreciation	11.4	17.5	9.1	9.1
Capital Outlay				.0
Total Expenses	**$157.1**	**$175.6**	**$150.1**	**$150.1**
OPERATING INCOME (LOSS)				
Operating Income (Loss)	**($3.4)**	**($34.0)**	**$4.5**	**$4.5**
RETAINED EARNINGS				
Other Additions (Deductions)				
Transfer Out - to Fleet Service Fund				
Increase (Decrease) in Retained Earnings	**($3.4)**	**($34.0)**	**$4.5**	**$4.5**
Retained Earnings (Deficit) - Beginning	**$434.5**	**$457.2**	**$423.1**	**$423.1**
Retained Earnings (Deficit) - Ending	**$457.2**	**$423.1**	**$405.5**	**$405.5**
Less: 25% Contingency Reserve	(39.3)	(43.9)	(37.5)	(37.5)
Retained Earnings (Deficit) - Ending	**$417.9**	**$379.2**	**$368.0**	**$368.0**

CITY OF GLENWOOD SPRINGS - 2019 BUDGET

FUNCTION	ACTIVITY	DEPARTMENT HEAD	FUND
AIRPORT	ADMINISTRATION	TERRI PARTCH	AIRPORT ENTERPRISE FUND

SUMMARY	2017 Actual	2018 Budget	2019 Budget Manager Recommend	2019 Budget Council Approved
Personal Services	16.0	17.7	17.7	17.7
Current Expenses	129.7	140.4	132.4	132.4
Capital Outlay	.0	.0	.0	.0
Total	**$145.7**	**$158.1**	**$150.1**	**$150.1**

PERSONAL SERVICES

Personnel Schedule

Position Title	Employees 2018	18-D	18-M	18-C	Position	Grade
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		

		2017 Actual	2018 Budget	2019 Manager Recommend	2019 Council Approved
6110	Full-Time Salaries	.0	.0	.0	.0
6120	Overtime	.0	.0	.0	.0
6130	Part-Time	14.8	16.4	16.4	16.4
6210	Retirement Contribution	.0	.0	.0	.0
6240	FICA	1.1	1.3	1.3	1.3
6250	Worker's Compensation	.0	.0	.0	.0
6260	Health and Life Insurance	.0	.0	.0	.0
6270	Unemployment Insurance	.0	.0	.0	.0
	Total Personal Services	**$16.0**	**$17.7**	**$17.7**	**$17.7**

CURRENT EXPENSES

		2017 Actual	2018 Budget	2019 Manager Recommend	2019 Council Approved
7190	Other Professional Services	.5	1.0	1.0	1.0
7220	Telephone	2.3	2.2	2.5	2.5
7280	Advertising & Publication	.3	.6	.6	.6
7310	Electricity	1.3	1.3	1.8	1.8
7350	Trash	.5	1.1	1.1	1.1
7410	Travel and Subsistence	.0		1.0	1.0
7420	Business Conferences	.0		.6	.6
7540	Maintenance - Machinery & Equipment	8.4	5.0	5.0	5.0
7570	Depreciation	11.4	17.5	9.1	9.1
7620	Liability Insurance	6.6	4.5	6.0	6.0
7740	Rent/Lease Expense	4.4	5.0	4.4	4.4
7900	Interfund Cost of Service	2.4	2.4	2.4	2.4
8060	Office Supplies	.2	.4	.4	.4
8070	Fees and Charges	2.2	2.0	2.0	2.0
8071	Contract Services	.0	8.0	5.0	5.0
8080	Aviation Fuel	86.9	87.5	87.5	87.5
8090	Other Operating Expense	2.0	2.0	2.0	2.0
	Total Current Expenses	**$129.7**	**$140.4**	**$132.4**	**$132.4**

CAPITAL OUTLAY

	2017 Actual	2018 Budget	2019 Manager Recommend	2019 Council Approved
Total Capital Outlay	**$.0**	**$.0**	**$.0**	**$.0**

CITY OF GLENWOOD SPRINGS - 2019 BUDGET

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

LANDFILL ENTERPRISE FUND	2017 Actual	2018 Budget	2019 Budget	
			Manager Recommend	Council Approved
REVENUES				
OPERATING REVENUE				
Concrete	70.4	102.0	102.0	102.0
Recyclables	2.6	1.5	1.8	1.8
Animals	1.4	1.3	1.0	1.0
Non-friable Asbestos	.1	.9	.5	.5
Appliances	11.5	8.2	8.5	8.5
Brush & Wood	48.7	42.8	44.0	44.0
City of Glenwood Springs	46.7	46.1	46.0	46.0
Construction Waste Mixed	648.6	535.5	568.0	568.0
Contaminated Soil	37.0	20.4	21.0	21.0
Municipal Waste	884.6	1,224.0	1,225.0	1,225.0
Residential Waste	58.2	67.0	70.0	70.0
Sludge	7.3	25.5	14.0	14.0
Car Wash Sludge	83.7	64.3	77.0	77.0
Septic Sludge	459.3	331.5	332.0	332.0
Tires Cut and Uncut	17.6	15.0	15.2	15.2
Compost Fee	54.2	55.1	56.0	56.0
Scrap Metal/Recycle fee	8.0	1.0	3.0	3.0
Clean Out Fee	.7	.0	.5	.5
Electronics	43.7	45.1	45.2	45.2
Interest	53.8	53.6	53.6	53.6
Other Income	17.7	6.7	6.7	6.7
Finance Charge	5.1	58.3	2.0	2.0
Vendor Fee	1.4	1.2	1.3	1.3
Total Operating Revenues	**$2,562.4**	**$2,707.1**	**$2,694.3**	**$2,694.3**
EXPENDITURES				
OPERATING EXPENSES				
Administration	3,230.1	3,439.0	3,411.3	3,411.3
Interest	.0	.0	.0	.0
Depreciation	48.4	45.0	45.0	45.0
Landfill Closure Costs	60.6	69.0	69.0	69.0
Total Expenses	**$3,339.2**	**$3,553.0**	**$3,525.3**	**$3,525.3**
OPERATING INCOME (LOSS)				
Operating Income (Loss)	(776.8)	(845.9)	(830.9)	(830.9)
TRANSFERS				
Other Additions (Deductions)				
Transfers Out				
Acquistion & Improvement Fund for land acquisition				
ERP			(25.0)	(25.0)
Transfer in from DDA for loan service				83.8
Fleet Service Fund	(5.9)			
Financial Assurance Realignment				
Increase (Decrease) in Retained Earnings	**($782.7)**	**($845.9)**	**($855.9)**	**($772.1)**
RETAINED EARNINGS				
Retained Earnings (Deficit) - Beginning	**$4,405.5**	**$3,622.8**	**$2,776.9**	**$2,776.9**
Retained Earnings (Deficit) - Ending	**$3,622.8**	**$2,776.9**	**$1,921.0**	**$2,004.8**
Less 25% Contingency Reserve	(834.8)	(888.2)	(881.3)	(881.3)
Retained Earnings (Deficit) - Ending	**$2,788.0**	**$1,888.7**	**$1,039.7**	**$1,123.5**

CITY OF GLENWOOD SPRINGS - 2019 BUDGET

FUNCTION	ACTIVITY	DEPARTMENT HEAD	FUND
LANDFILL	ADMINISTRATION	ROBIN MILLYARD	LANDFILL ENTERPRISE FUND

SUMMARY	2017 Actual	2018 Budget	2019 Budget Manager Recommend	2019 Budget Council Approved
Personal Services	295.5	293.0	367.2	367.2
Current Expenses	2,934.6	3,145.9	3,044.1	3,044.1
Interest Expense	.0	.0	.0	.0
Depreciation	48.4	45.0	48.4	48.4
Compliance and Closure Costs	60.6	60.6	69.0	69.0
Total	**$3,339.2**	**$3,544.6**	**$3,528.7**	**$3,528.7**

PERSONAL SERVICES

Personnel Schedule

Position Title	Employees 2018	19-D	19-M	19-C	Position	Grade
Landfill Superintendent	1.0	1.0	1.0	1.0	3701	96
Equip Op I - Landfill	1.0	1.0	1.0	1.0	3802	76
Acct. Tech/Cashier - Landfill	1.0	1.0	1.0	1.0	3704	74
Equip. Op II/Mech-Landfill	0.0	0.0	0.0	0.0	3801	79
Recycling Tech	1.0	1.0	1.0	1.0	600	72
Total Personnel	4.0	4.0	4.0	4.0		

		2017 Actual	2018 Budget	2019 Budget Manager Recommend	2019 Budget Council Approved
6110	Full-Time Salaries	203.5	204.1	242.0	242.0
6120	Overtime	11.8	.0	15.0	15.0
6130	Part Time	.8	.0	.0	.0
6210	Retirement Contribution	12.0	14.3	18.0	18.0
6240	FICA	15.8	15.6	19.7	19.7
6250	Worker's Compensation	7.3	9.7	8.4	8.4
6260	Health and Life Insurance	43.6	48.7	63.4	63.4
6270	Unemployment Insurance	.7	.6	.8	.8
	Total Personal Services	**$295.5**	**$293.0**	**$367.2**	**$367.2**

CURRENT EXPENSES

		2017 Actual	2018 Budget	2019 Budget Manager Recommend	2019 Budget Council Approved
7060	Bad Debts	8.7	5.0	5.0	5.0
7110	Engineering Services	120.4	150.0	100.0	100.0
7130	Professional Services/Operations Contract	1,985.0	1,985.0	1,985.0	1,985.0
7155	Septic and Car Wash Water	384.5	410.0	400.0	400.0
7190	Other Professional Services	54.4	60.0	50.0	50.0
7210	Recycle/Compost	20.0	15.0	10.0	10.0
7220	Telephone	1.2	2.0	2.0	2.0
7280	Advertising and Publications	.8	2.0	1.0	1.0
7310	Electricity	4.5	4.6	4.6	4.6
7320	Gas	.1	.2	.3	.3
7410	Travel and Subsistence	1.2	1.7	2.2	2.2
7430	Training	1.7	1.2	2.2	2.2
7540	Maintenance and Repair - Machinery and Equipment	21.3	10.0	10.0	10.0
7610	Liability Insurance	42.8	55.0	50.5	50.5
7620	Property Insurance	.3	.3	.3	.3
7740	Equipment Rental	1.7	3.0	3.0	3.0
7810	Subscriptions and Memberships	.5	.6	.8	.8
7830	Tire Disposal	14.2	18.0	25.0	25.0
7850	Concrete Crushing & Recycling	17.4	25.0	20.0	20.0
7870	Weed Control		1.0	1.0	1.0
7900	Interfund Cost of Service	130.6	133.2	135.9	135.9
7901	Interfund Billing and Accounting	4.3	4.4	4.5	4.5
7903	Interfund - Force Construction	.9	.9		.0
8040	Uniforms	1.4	1.8	1.8	1.8
8060	Office Supplies	1.6	2.0	2.0	2.0
8080	Gas, Oil, Lubricants	1.9	5.0	3.0	3.0
8090	Other Operating Expense	13.3	15.0	15.0	15.0
8092	Recycle Program/VRM Membership		20.0	15.0	15.0
8150	Road Maintenance Materials	2.8	4.0	4.0	4.0
8170	Hazardous Household Waste	21.3	30.0	30.0	30.0
8180	Recycle Center Operations	75.6	180.0	160.0	160.0
	Total Current Expenses	**$2,934.6**	**$3,145.9**	**$3,044.1**	**$3,044.1**

CITY OF GLENWOOD SPRINGS - 2019 BUDGET

FUNCTION	ACTIVITY	DEPARTMENT HEAD	FUND
LANDFILL	OTHER DEDUCTIONS	ROBIN MILLYARD	LANDFILL ENTERPRISE FUND

SUMMARY	2017 Actual	2018 Budget	2019 Budget Manager Recommend	2019 Budget Council Approved
OTHER DEDUCTIONS				
7520 Interest				
Total Interest	**$.0**	**$.0**	**$.0**	**$.0**
7570 Depreciation	48.4	48.5	48.5	
Total Depreciation	**$48.4**	**$48.5**	**$48.5**	**$.0**
7580 Amortization - Financing Costs				
Total Amortization	**$.0**	**$.0**	**$.0**	**$.0**
7590 Landfill Closure Costs	34.2	34.2	34.2	
7592 Landfill Post closure Costs	26.4	26.4	26.4	
Total Compliance and Closure Costs	**$60.6**	**$60.6**	**$60.6**	**$.0**

CITY OF GLENWOOD SPRINGS - 2019 BUDGET

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

LANDFILL	2018 Budget	Request	Approved	Five-Year Projection				
		2019		2020 Estimate	2021 Estimate	2022 Estimate	2023 Estimate	2024 Estimate
REVENUES AND CAPITAL EXPENDITURES SUMMARY								
REVENUES								
From Operations	2,616.8	2,712.3	2,712.3	2,766.6	2,794.3	2,822.2	2,850.4	2,878.9
Total Revenues	**$2,616.8**	**$2,712.3**	**$2,712.3**	**$2,766.6**	**$2,794.3**	**$2,822.2**	**$2,850.4**	**$2,878.9**
CAPITAL EXPENSES								
Equipment	.0			.0	.0	.0	.0	.0
Buildings and Improvements	1,164.0	340.0	340.0	500.0	280.0	400.0	400.0	400.0
Total Expenses	**$1,164.0**	**$340.0**	**$340.0**	**$500.0**	**$280.0**	**$400.0**	**$400.0**	**$400.0**
EXCESS REVENUES OVER (UNDER) EXPENSES								
Excess Revenues Over (Under) Expenses	**$1,452.8**	**$2,372.3**	**$2,372.3**	**$2,266.6**	**$2,514.3**	**$2,422.2**	**$2,450.4**	**$2,478.9**
EQUIPMENT NEEDS								
EQUIPMENT NEEDS								
Total Equipment	**$.0**	**$.0**	**$.0**	**$.0**	**$.0**	**$.0**	**$.0**	**$.0**
BUILDINGS AND IMPROVEMENTS								
BUILDINGS AND IMPROVEMENTS								
Paved Road								
Concrete Compost Lagoon	146.0							
Recycle Center Relocation								
Electric Stormwater Pump					80.0			
Cell Expansion				100.0	100.0	400.0	400.0	400.0
Replace Septic Pond liners	390.0	60.0	60.0	100.0	100.0			
Phase 4C Cell Construction	628.0							
Compost Facility Construction		280.0	280.0					
Phase 5 Berm for Slope Correction				300.0				
Total Buildings and Improvements	**$1,164.0**	**$340.0**	**$340.0**	**$500.0**	**$280.0**	**$400.0**	**$400.0**	**$400.0**