

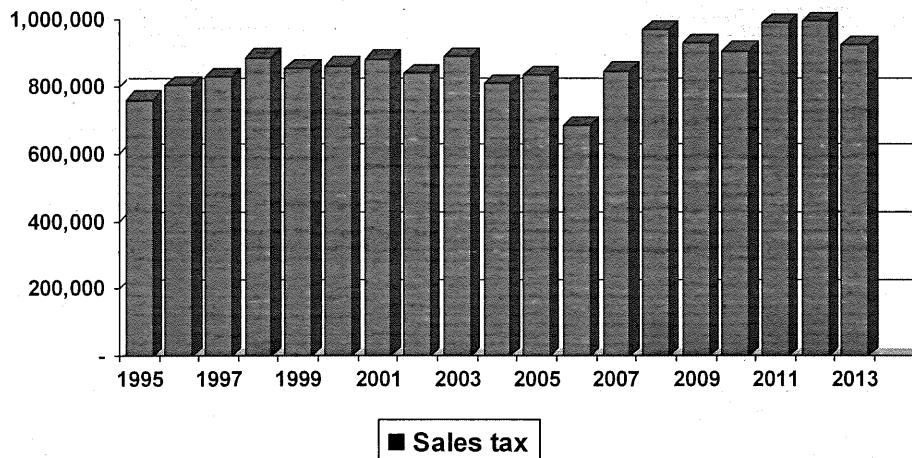
# City of Leadville

800 Harrison Avenue, Leadville, Colorado 80461

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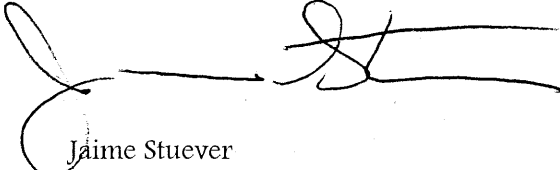
## Budget Message

The City of Leadville's Annual Budget, for fiscal year 2015, has been prepared on a modified accrual basis of accounting, and is consistent with Generally Accepted Accounting Principles (GAAP). The single most limiting factor influencing the development of the Budget has been sales tax revenues, which represent approximately half of all revenue collected by the City each year. The City's sales tax revenues have been relatively consistent over the last six-to-seven years, as the graph below shows. Sales tax revenues for 2014 are projected to be close to budget of \$950,000. City Council and staff traditionally have been conservative when estimating this and other major revenue items.



The challenge for Council, in developing the 2015 budget, was focused on a conservative approach to recurring expenses that would reflect the expected revenue. Although for 2015 the City will continue to provide police, fire, and public works at a comparable level as 2014, it was necessary to limit some administrative and public works staff for 2015 due to rising operational costs confronted by the City. We are optimistic that with additional retail establishments projected to open in late 2015/early 2016, that sales revenues will trend upward, enabling the City to restore these staff cuts in 2016.

As the City moves forward, the Council will continue to look at creative ways to enhance the business climate that will attract additional retail business to the City, as well as to help to maintain those that are already a part of this community. The City has come a long way from its dependency upon the mining industry of the last century, to establishing its viability based upon tourism, recreational opportunities, and its rich heritage. Our 2015 budget is a small piece of how we plan to maintain this momentum.

  
Jaime Stuever  
Mayor

**CITY OF LEADVILLE, COLORADO  
RESOLUTION 37  
Series of 2014**

**A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND OF THE CITY OF LEADVILLE, COLORADO AND ADOPTING A BUDGET FOR THE CITY OF LEADVILLE FOR THE FISCAL YEAR BEGINNING THE FIRST DAY OF JANUARY, 2015, AND ENDING THE LAST DAY OF DECEMBER, 2015.**

**WHEREAS**, the City Council of the City of Leadville has appointed the City Treasurer to prepare and submit a proposed budget to said governing body at the proper time; and

**WHEREAS**, the City Treasurer has submitted a proposed budget to this governing body for its consideration; and

**WHEREAS**, upon due and proper notice, published or posted in accordance with law, the proposed budget was open for inspection by the public at a designated place; a public hearing was held on 11th day of December, 2014 at 6:00 p.m.; and interested taxpayers were given the opportunity to file or register any objections to said proposed budget; and

**WHEREAS**, the City Council has heard and considered any objections to the proposed budget filed by the taxpayers; and

**WHEREAS**, the City Council finds and determines that the proposed budget should be adopted as the budget for the City of Leadville for 2015.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF LEADVILLE, COLORADO as follows:**

Section 1. The estimated revenues for each fund of the City of Leadville for fiscal year 2015 are as identified in the attached budget.

Section 2. The estimated expenditures for each fund of the City of Leadville for fiscal year 2015 are as identified in the attached budget.

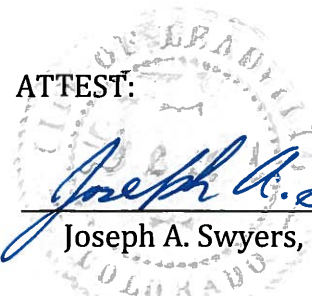

Section 3. The attached budget document, consisting of budget message, the funds summary and budget of 9 total pages, is hereby approved and adopted as the budget for the City of Leadville for fiscal year 2015 which commences January 1, 2015 and ends December 31, 2015.

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

**ADOPTED** by a vote of 7 in favor, 0 against, 0 abstaining, 0 absent this 11<sup>th</sup> day of December, 2014.

CITY OF LEADVILLE, COLORADO

ATTEST:

  
  
\_\_\_\_\_  
Joseph A. Swyers, City Clerk

By

  
\_\_\_\_\_  
Jaime Stuever, Mayor

City of Leadville  
2015 Annual Budget  
Current Year Actual is Year-to-Date August 2014  
(66.67% of Current Fiscal Year Has Elapsed)

Account #	Account Title	2012 Budget	2012 Actual	2013 Budget	2013 Actual	2014 Budget	2014 Actual	2014 Remaining	2014 %Expended	2015 Budget
<b>General Fund</b>										
<b>General Fund</b>										
<b>Revenues</b>										
01-300-3100	Property Tax	\$ 343,184	\$ 343,772	\$ 313,327	\$ 312,376	\$ 363,423	\$ 339,850	\$ 23,573	93.5%	\$ 364,469
01-300-3120	Specific Ownership Tax	\$ 20,000	\$ 26,807	\$ 22,597	\$ 20,230	\$ 22,597	\$ 10,382	\$ 12,215	46.0%	\$ 22,597
01-300-3130	Sales Tax	\$ 960,000	\$ 997,296	\$ 938,221	\$ 931,833	\$ 950,000	\$ 474,498	\$ 475,502	50.0%	\$ 968,000
01-300-3140	Cigarette Tax	\$ 3,000	\$ 4,115	\$ 3,515	\$ 3,990	\$ 3,515	\$ 1,941	\$ 1,574	55.2%	\$ 3,515
01-300-3150	Severance Tax	\$ 28,197	\$ 49,114	\$ 65,000	\$ 45,696	\$ 45,696	\$ 3,925	\$ 41,771	8.6%	\$ 73,089
01-300-3160	Franchise Tax	\$ 130,000	\$ 121,120	\$ 130,075	\$ 133,516	\$ 141,517	\$ 74,967	\$ 66,550	53.0%	\$ 130,000
01-300-3170	Penalties & Int Delinquent Tax	\$ 1,895	\$ 2,125	\$ 1,844	\$ 1,896	\$ 995	\$ 625	\$ 370	62.8%	\$ 995
01-300-3210	Business Licenses	\$ 14,000	\$ 14,620	\$ 15,000	\$ 12,740	\$ 14,000	\$ 9,539	\$ 4,461	68.1%	\$ 13,000
01-300-3220	Liquor License	\$ 2,600	\$ 3,511	\$ 3,000	\$ 2,836	\$ 1,800	\$ 1,444	\$ 356	80.2%	\$ 1,600
01-300-3225	Marijuana Application Fee	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,600	\$ (600)	112.0%	\$ 5,000
01-300-3230	Private Parking	\$ 6,000	\$ 4,625	\$ 4,000	\$ 4,475	\$ 4,000	\$ 3,200	\$ 800	80.0%	\$ 4,000
01-300-3240	Excavation & Zoning Permits	\$ 3,000	\$ 1,586	\$ 2,000	\$ 2,000	\$ 4,000	\$ 900	\$ 3,100	22.5%	\$ 1,300
01-300-3250	Building Inspection Fees	\$ -	\$ 2,669	\$ 26,667	\$ 25,433	\$ 65,564	\$ 42,523	\$ 23,041	64.9%	\$ 65,564
01-300-3260	Conditional Use Permits	\$ -	\$ 775	\$ 749	\$ 125	\$ 167	\$ 650	\$ (483)	389.2%	\$ 750
01-300-3270	Sign Permit	\$ -	\$ 350	\$ 361	\$ 375	\$ 267	\$ 200	\$ 67	74.9%	\$ 150
01-300-3280	Other Zoning Application Fees	\$ -	\$ 2,967	\$ 3,274	\$ 379	\$ 505	\$ 1,000	\$ (495)	198.0%	\$ 500
01-300-3320	Animal Control Fees	\$ 8,241	\$ 10,865	\$ 11,584	\$ 14,349	\$ 16,905	\$ 8,757	\$ 8,148	51.8%	\$ 13,000
01-300-3321	Animal Shelter (County)	\$ 30,731	\$ 34,379	\$ 32,194	\$ 35,171	\$ 32,194	\$ 20,937	\$ 11,257	65.0%	\$ 33,895
01-300-3330	Motor Vehicle 1.5	\$ 13,000	\$ 13,667	\$ 11,737	\$ 14,803	\$ 13,136	\$ 7,926	\$ 5,210	60.3%	\$ 13,000
01-300-3340	State Highway Maintenance	\$ 30,000	\$ 30,000	\$ 5,500	\$ 8,800	\$ 8,855	\$ 3,796	\$ 5,059	42.9%	\$ 8,855
01-300-3350	Highway Users Tax	\$ 109,867	\$ 107,738	\$ 108,135	\$ 106,474	\$ 105,439	\$ 71,837	\$ 33,602	68.1%	\$ 108,336
01-300-3400	Police Surcharge	\$ 6,700	\$ 17,167	\$ 19,062	\$ 8,416	\$ 8,468	\$ 3,480	\$ 4,988	41.0%	\$ 5,200
01-300-3410	Court Fines	\$ 42,500	\$ 35,881	\$ 39,356	\$ 18,823	\$ 19,309	\$ 7,630	\$ 11,679	39.5%	\$ 11,400
01-300-3420	Parking Fines	\$ 3,800	\$ 3,337	\$ 3,839	\$ 1,225	\$ 1,500	\$ 815	\$ 685	54.3%	\$ 1,200
01-300-3430	Traffic Fines	\$ 5,500	\$ 42,453	\$ 47,021	\$ 23,438	\$ 25,415	\$ 7,462	\$ 17,953	29.4%	\$ 11,100
01-300-3434	Events Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
01-300-3500	Earnings on Deposit-ColoTrust	\$ 1,303	\$ 1,205	\$ 1,196	\$ 677	\$ 1,069	\$ 587	\$ 438	54.9%	\$ 1,000
01-300-3501	Earnings on Deposit-Operating Account	\$ 58	\$ 152	\$ 171	\$ 107	\$ 171	\$ 113	\$ 58	66.0%	\$ 170
01-300-3505	Earning on Deposit - Surcharge	\$ 35	\$ 15	\$ 16	\$ 9	\$ 16	\$ 3	\$ 13	15.8%	\$ 20
01-300-3510	Miscellaneous	\$ 4,300	\$ 13,773	\$ 4,369	\$ 8,135	\$ 4,369	\$ 4,414	\$ (45)	101.0%	\$ 4,400
01-300-3530	Police Pension Administration	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
01-300-3550	Tabor Grand Payments	\$ -	\$ 44,805	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
01-300-3552	Tabor Home Revenue	\$ 2,200	\$ 5,157	\$ 5,100	\$ 4,771	\$ 5,100	\$ 419	\$ 4,681	8.2%	\$ 5,100
01-300-3610	State Grants	\$ -	\$ 4,000	\$ -	\$ -	\$ -	\$ 15,810	\$ (15,810)	0.0%	\$ -
01-300-3900	Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -	\$ 25,383	\$ 16,922	\$ 8,461	66.7%	\$ 25,383
01-300-5531	Donation Animal Shelter	\$ 2,000	\$ 3,449	\$ 3,872	\$ 4,400	\$ 5,107	\$ 2,642	\$ 2,465	51.7%	\$ 4,000
01-300-5818	Tabor Grand Grant	\$ -	\$ (830)	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
01-300-9001	Sale of Capital Asset	\$ -	\$ 241,652	\$ -	\$ -	\$ 480,000	\$ 420,220	\$ (315,220)	400.2%	\$ 25,000
<b>Total General Fund Revenues</b>		<b>\$ 1,774,111</b>	<b>\$ 2,184,317</b>	<b>\$ 1,824,782</b>	<b>\$ 1,747,496</b>	<b>\$ 2,375,482</b>	<b>\$ 1,565,012</b>	<b>\$ 435,426</b>	<b>65.9%</b>	<b>\$ 1,925,588</b>

City of Leadville  
2015 Annual Budget  
Current Year Actual is Year-to-Date August 2014  
(66.67% of Current Fiscal Year Has Elapsed)

Account #	Account Title	2012 Budget	2012 Actual	2013 Budget	2013 Actual	2014 Budget	2014 Actual	2014 Remaining	2014 %Expended	2015 Budget
<b>General Fund Expenditures</b>										
<b>Executive Expenditures</b>										
01-40-1-5000	Salary	\$ 24,400	\$ 24,108	\$ 24,400	\$ 24,124	\$ 24,400	\$ 17,077	\$ 7,323	70.0%	\$ 24,400
01-40-1-5008	Misc Pay	\$ -	\$ 92	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
01-40-1-5120	FICA - Employer	\$ 1,513	\$ 1,389	\$ 1,513	\$ 1,295	\$ 1,513	\$ 921	\$ 592	60.9%	\$ 1,513
01-40-1-5130	FICA Medicare - Employer	\$ 354	\$ 325	\$ 354	\$ 303	\$ 354	\$ 216	\$ 138	60.9%	\$ 354
01-40-1-5150	Health Insurance	\$ -	\$ 10,356	\$ 11,859	\$ 11,851	\$ 11,859	\$ 7,837	\$ 4,022	66.1%	\$ 12,488
01-40-1-5165	State Unemployment Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
01-40-1-6202	Supplies	\$ -	\$ 36	\$ 400	\$ 1,521	\$ 600	\$ 225	\$ 375	37.5%	\$ 600
01-40-1-6310	Education & Conferences	\$ 850	\$ 48	\$ 850	\$ 320	\$ 850	\$ 215	\$ 635	25.3%	\$ 500
01-40-1-6311	Travel	\$ 1,500	\$ 743	\$ 1,500	\$ 881	\$ 1,500	\$ 113	\$ 1,387	7.5%	\$ 500
01-40-1-6550	Computer Equipment/Maintenance	\$ -	\$ -	\$ -	\$ 228	\$ -	\$ -	\$ -	0.0%	\$ -
<b>Total Executive Expenditures</b>		<b>\$ 28,617</b>	<b>\$ 37,097</b>	<b>\$ 40,876</b>	<b>\$ 40,523</b>	<b>\$ 41,076</b>	<b>\$ 26,604</b>	<b>\$ 14,472</b>	<b>64.8%</b>	<b>\$ 40,354</b>
<b>Administrative Expenditures</b>										
01-40-2-5000	Salary	\$ 43,250	\$ 45,566	\$ 44,609	\$ 48,399	\$ 53,640	\$ 34,656	\$ 18,984	64.6%	\$ 56,002
01-40-2-5015	Vacation Pay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,852	\$ (1,852)	0.0%	\$ -
01-40-2-5120	FICA - Employer	\$ 2,682	\$ 2,811	\$ 2,766	\$ 2,800	\$ 3,326	\$ 2,172	\$ 1,154	65.3%	\$ 3,472
01-40-2-5130	FICA Medicare	\$ 627	\$ 657	\$ 647	\$ 655	\$ 778	\$ 508	\$ 270	65.3%	\$ 812
01-40-2-5140	Deferred Plan	\$ 2,160	\$ 2,243	\$ 2,160	\$ 920	\$ 2,520	\$ 471	\$ 2,049	18.7%	\$ 2,520
01-40-2-5150	Health Insurance	\$ 4,453	\$ 5,447	\$ 5,071	\$ 10,116	\$ 10,099	\$ 7,003	\$ 3,096	69.3%	\$ 72
01-40-2-5165	State Unemployment Tax	\$ 130	\$ 141	\$ 134	\$ 145	\$ 161	\$ 110	\$ 51	68.1%	\$ 168
01-40-2-6202	Supplies	\$ -	\$ -	\$ -	\$ 145	\$ -	\$ 86	\$ (86)	0.0%	\$ 100
01-40-2-6203	Operating Expenses	\$ -	\$ 23	\$ -	\$ -	\$ -	\$ 1,989	\$ (1,989)	0.0%	\$ -
01-40-2-6310	Education & Conferences	\$ 300	\$ -	\$ 300	\$ 509	\$ 500	\$ 363	\$ 137	72.5%	\$ 500
01-40-2-6311	Travel	\$ 600	\$ 742	\$ 600	\$ 740	\$ 600	\$ 669	\$ (69)	111.4%	\$ 600
01-40-2-6550	Computer Equipment/Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 1,800	\$ 1,800	\$ -	100.0%	\$ -
<b>Total Administrative Expenditures</b>		<b>\$ 54,202</b>	<b>\$ 57,630</b>	<b>\$ 56,287</b>	<b>\$ 64,429</b>	<b>\$ 73,423</b>	<b>\$ 51,677</b>	<b>\$ 21,747</b>	<b>70.4%</b>	<b>\$ 64,246</b>
<b>Municipal Court Expenditures</b>										
01-40-3-5000	Salary	\$ 11,218	\$ 11,218	\$ 11,218	\$ 11,218	\$ 11,218	\$ 7,766	\$ 3,452	69.2%	\$ 11,218
01-40-3-5001	Additional Misc Wages - Qtrly	\$ -	\$ 250	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
01-40-3-5120	FICA	\$ 696	\$ 722	\$ 696	\$ 696	\$ 696	\$ 482	\$ 215	69.3%	\$ 696
01-40-3-5130	FICA Medicare	\$ 163	\$ 169	\$ 163	\$ 163	\$ 163	\$ 113	\$ 50	69.3%	\$ 163
01-40-3-5150	Health Insurance	\$ 72	\$ 84	\$ 72	\$ 72	\$ 72	\$ 48	\$ 24	66.7%	\$ 72
01-40-3-5165	State Unemployment Tax	\$ 34	\$ 36	\$ 34	\$ 34	\$ 34	\$ 23	\$ 11	69.0%	\$ 34
01-40-3-6202	Supplies	\$ 250	\$ 66	\$ 100	\$ -	\$ 100	\$ 89	\$ 12	88.5%	\$ 100
01-40-3-6203	Operating Expenses	\$ -	\$ -	\$ -	\$ 24	\$ -	\$ 24	\$ (24)	0.0%	\$ -
01-40-3-6301	Legal Fees-Pros. Attorney	\$ 7,200	\$ 6,878	\$ 7,200	\$ 4,800	\$ 7,200	\$ 598	\$ 6,603	8.3%	\$ 7,200
01-40-3-6310	Education & Conferences	\$ 90	\$ -	\$ 90	\$ -	\$ -	\$ 40	\$ (40)	0.0%	\$ -
01-40-3-6311	Travel	\$ 90	\$ -	\$ 90	\$ -	\$ 90	\$ -	\$ 90	0.0%	\$ -
01-40-3-6570	Interpreter	\$ 700	\$ 450	\$ 700	\$ -	\$ 450	\$ 100	\$ 350	22.2%	\$ 450
<b>Total Municipal Court Expenditures</b>		<b>\$ 20,513</b>	<b>\$ 19,873</b>	<b>\$ 20,363</b>	<b>\$ 17,006</b>	<b>\$ 20,022</b>	<b>\$ 9,283</b>	<b>\$ 10,741</b>	<b>46.4%</b>	<b>\$ 19,932</b>

City of Leadville  
2015 Annual Budget  
Current Year Actual is Year-to-Date August 2014  
(66.67% of Current Fiscal Year Has Elapsed)

Account #	Account Title	2012 Budget	2012 Actual	2013 Budget	2013 Actual	2014 Budget	2014 Actual	2014 Remaining	2014 %Expended	2015 Budget
<b>City Clerk</b>										
<b>Expenditures</b>										
01-40-4-5000	Salary	\$ 18,000	\$ 17,769	\$ 18,000	\$ 18,000	\$ 18,000	\$ 12,462	\$ 5,538	69.2%	\$ 18,000
01-40-4-5120	FICA	\$ 1,116	\$ 1,130	\$ 1,116	\$ 1,116	\$ 1,116	\$ 773	\$ 343	69.2%	\$ 1,116
01-40-4-5130	FICA Medicare	\$ 261	\$ 264	\$ 261	\$ 261	\$ 261	\$ 181	\$ 80	69.2%	\$ 261
01-40-4-5140	Deferred Plan	\$ 1,080	\$ -	\$ 1,080	\$ -	\$ 1,080	\$ -	\$ 1,080	0.0%	\$ 1,080
01-40-4-6202	Supplies	\$ 200	\$ 471	\$ 400	\$ 179	\$ 400	\$ 74	\$ 326	18.6%	\$ 200
01-40-4-6204	Postage	\$ 400	\$ 386	\$ 300	\$ 276	\$ 300	\$ -	\$ 300	0.0%	\$ 300
01-40-4-6310	Education & Conferences	\$ 300	\$ 334	\$ 650	\$ 300	\$ 300	\$ -	\$ 300	0.0%	\$ 600
01-40-4-6311	Travel	\$ 300	\$ -	\$ 300	\$ -	\$ 200	\$ -	\$ 200	0.0%	\$ 300
01-40-4-6501	Other Expenses	\$ 1,700	\$ 398	\$ 200	\$ 3	\$ 200	\$ -	\$ 200	0.0%	\$ 100
01-40-4-6540	Elections	\$ -	\$ -	\$ 5,000	\$ 7,104	\$ 15,000	\$ -	\$ 15,000	0.0%	\$ 8,000
01-40-4-6545	Legal Publications	\$ 5,800	\$ 2,039	\$ 6,000	\$ 5,516	\$ 6,000	\$ 1,456	\$ 4,544	24.3%	\$ 6,000
01-40-4-6550	Computer Equipment/Maintenance	\$ 200	\$ 1,406	\$ 500	\$ 936	\$ 5,000	\$ 25	\$ 4,975	0.5%	\$ 500
01-40-6-6566	Records Preservation	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ 2,000	0.0%	\$ 1,000
01-40-4-6901	Office Equipment Expenditures	\$ -	\$ 994	\$ -	\$ 822	\$ 500	\$ -	\$ 500	0.0%	\$ -
<b>Total City Clerk Expenditures</b>		<b>\$ 29,357</b>	<b>\$ 25,191</b>	<b>\$ 33,807</b>	<b>\$ 34,512</b>	<b>\$ 50,357</b>	<b>\$ 14,971</b>	<b>\$ 35,386</b>	<b>29.7%</b>	<b>\$ 37,457</b>
<b>City Treasurer</b>										
<b>Expenditures</b>										
01-40-5-5000	Salary	\$ 27,000	\$ 26,654	\$ 27,000	\$ 27,000	\$ 53,233	\$ 37,238	\$ 15,995	70.0%	\$ 57,400
01-40-5-5008	Miscellaneous Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 46	\$ (46)	0.0%	\$ -
01-40-5-5120	FICA	\$ 1,674	\$ 1,695	\$ 1,674	\$ 1,674	\$ 3,300	\$ 2,312	\$ 988	70.0%	\$ 3,559
01-40-5-5130	FICA Medicare	\$ 392	\$ 397	\$ 392	\$ 392	\$ 772	\$ 541	\$ 231	70.0%	\$ 832
01-40-5-5140	Deferred Plan	\$ 1,620	\$ -	\$ 1,620	\$ -	\$ 3,050	\$ -	\$ 3,050	0.0%	\$ 3,300
01-40-5-5150	Health Insurance	\$ -	\$ 33	\$ 47	\$ 47	\$ 10,659	\$ 24	\$ 10,635	0.2%	\$ 36
01-40-5-5165	State Unemployment Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 104	\$ (104)	0.0%	\$ 165
01-40-5-6202	Supplies	\$ 300	\$ 334	\$ 300	\$ 636	\$ 300	\$ 215	\$ 85	71.7%	\$ 300
01-40-5-6310	Education and Conferences	\$ 200	\$ 68	\$ 200	\$ -	\$ 200	\$ -	\$ 200	0.0%	\$ 200
01-40-5-6311	Travel	\$ 600	\$ 757	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
01-40-5-6312	Dues & Membership	\$ 170	\$ 170	\$ 170	\$ 225	\$ 200	\$ 189	\$ 11	94.5%	\$ 200
01-40-5-6501	Other Expenses	\$ -	\$ -	\$ -	\$ 86	\$ -	\$ 100	\$ (100)	0.0%	\$ -
01-40-5-6550	Computer Equipment/Maintenance	\$ 2,400	\$ 3,135	\$ 4,500	\$ 4,900	\$ 1,200	\$ 3,375	\$ (2,175)	281.3%	\$ -
<b>Total City Treasurer Expenditures</b>		<b>\$ 34,356</b>	<b>\$ 33,243</b>	<b>\$ 35,903</b>	<b>\$ 34,960</b>	<b>\$ 72,915</b>	<b>\$ 44,143</b>	<b>\$ 28,771</b>	<b>60.5%</b>	<b>\$ 65,992</b>
<b>City Hall</b>										
<b>Expenditures</b>										
01-40-6-6202	Supplies	\$ 3,500	\$ 5,036	\$ 4,155	\$ 3,936	\$ 3,500	\$ 2,323	\$ 1,177	66.4%	\$ 3,500
01-40-6-6204	Postage	\$ 600	\$ 436	\$ 600	\$ 596	\$ 520	\$ 552	\$ (32)	106.2%	\$ 825
01-40-6-6216	Building Maintenance	\$ 1,100	\$ 2,420	\$ 4,724	\$ 2,748	\$ 8,189	\$ 3,061	\$ 5,128	37.4%	\$ 4,569
01-40-6-6301	Professional Services - Legal	\$ 30,000	\$ 81,948	\$ 40,000	\$ 78,511	\$ 40,000	\$ 44,253	\$ (4,253)	110.6%	\$ 60,000
01-40-6-6302	Professional Services - Audit	\$ 14,000	\$ 15,315	\$ 14,000	\$ 15,954	\$ 15,550	\$ 8,900	\$ 6,650	57.2%	\$ 15,550
01-40-6-6303	Professional Services - Other	\$ 5,000	\$ -	\$ -	\$ 225	\$ -	\$ -	\$ -	0.0%	\$ -
01-40-6-6304	Codification of Municipal Code	\$ -	\$ -	\$ 2,000	\$ 2,166	\$ 2,000	\$ 135	\$ 1,865	6.8%	\$ 3,000
01-40-6-6306	Treasurers Fees (Property Tax)	\$ 14,000	\$ 6,808	\$ 9,000	\$ 13,784	\$ 16,268	\$ 12,059	\$ 4,209	74.1%	\$ 16,289
01-40-6-6312	Dues & Membership	\$ 3,050	\$ 2,002	\$ 3,050	\$ 2,622	\$ 3,050	\$ 441	\$ 2,609	14.4%	\$ 3,050
01-40-6-6330	Telephone	\$ 3,000	\$ 3,228	\$ 3,000	\$ 3,574	\$ 3,000	\$ 2,261	\$ 739	75.4%	\$ 3,500
01-40-6-6340	Utilities	\$ 13,060	\$ 11,341	\$ 13,060	\$ 13,873	\$ 13,060	\$ 11,214	\$ 1,846	85.9%	\$ 15,000
01-40-6-6341	Street Lighting	\$ 40,000	\$ 9,763	\$ 10,000	\$ 13,662	\$ 36,000	\$ 25,040	\$ 10,960	69.6%	\$ 31,000
01-40-6-6501	Other Expenses	\$ 1,100	\$ 927	\$ -	\$ 36,289	\$ -	\$ 1,288	\$ (1,288)	0.0%	\$ 500
01-40-6-6503	Tabor Grand Expense	\$ -	\$ 82,582	\$ -	\$ 3,200	\$ -	\$ -	\$ -	0.0%	\$ -
01-40-6-6504	Tabor Home Expenses	\$ 2,000	\$ 4,442	\$ 3,600	\$ 4,571	\$ 4,335	\$ 3,491	\$ 844	80.5%	\$ 4,500
01-40-6-6510	Building Inspection	\$ -	\$ 14,181	\$ 20,000	\$ 26,773	\$ 49,173	\$ 25,747	\$ 23,426	52.4%	\$ 49,173
01-40-6-6515	Planning & Zoning	\$ 2,000	\$ 1,021	\$ 15,000	\$ 3,127	\$ 6,000	\$ 1,624	\$ 4,376	27.1%	\$ 4,000
01-40-6-6520	Insurance	\$ 55,034	\$ 68,885	\$ 66,848	\$ 76,119	\$ 93,287	\$ 62,171	\$ 31,116	66.6%	\$ 80,000
01-40-6-6525	Economic Development	\$ -	\$ 83	\$ -	\$ -	\$ 3,000	\$ 2,430	\$ 570	81.0%	\$ 1,494
01-40-6-6526	Historic Preservation Commission	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 2,594	\$ 2,406	51.9%	\$ 4,000
01-40-6-6530	Donations	\$ -	\$ 300	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
01-40-6-6531	Transfers to other funds	\$ 325,777	\$ 252,647	\$ 256,082	\$ 273,002	\$ 309,661	\$ 190,934	\$ 118,727	61.7%	\$ 302,761
01-40-6-6550	Computer Equipment/Maintenance	\$ 6,096	\$ 7,142	\$ 4,800	\$ 9,933	\$ 8,340	\$ 7,376	\$ 964	88.4%	\$ 22,234
01-40-6-6551	Computer Software	\$ 9,004	\$ 9,299	\$ 8,136	\$ 4,650	\$ 1,526	\$ -	\$ 1,526	0.0%	\$ 2,640
01-40-6-6901	Office Equipment Expenditures	\$ -	\$ 263	\$ -	\$ 767	\$ 943	\$ -	\$ 943	0.0%	\$ -
01-40-6-6905	Operating Contingency	\$ 31,794	\$ -	\$ 20,000	\$ 16,811	\$ 128,320	\$ -	\$ 3,320	0.0%	\$ 18,650
01-40-6-6910	Severance	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
02-40-1-7001	Xerox	\$ 4,264	\$ 4,651	\$ 4,300	\$ 3,186	\$ 4,300	\$ 2,891	\$ 1,409	67.2%	\$ 4,300
01-40-6-9000	Capital Purchase	\$ -	\$ 177,872	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
<b>Total City Hall Expenditures</b>		<b>\$ 569,379</b>	<b>\$ 762,592</b>	<b>\$ 502,355</b>	<b>\$ 610,077</b>	<b>\$ 755,022</b>	<b>\$ 410,786</b>	<b>\$ 219,236</b>	<b>54.4%</b>	<b>\$ 650,535</b>

City of Leadville  
2015 Annual Budget  
Current Year Actual is Year-to-Date August 2014  
(66.67% of Current Fiscal Year Has Elapsed)

Account #	Account Title	2012 Budget	2012 Actual	2013 Budget	2013 Actual	2014 Budget	2014 Actual	2014 Remaining	2014 %Expended	2015 Budget
<b>Police Dept Expenditures</b>										
01-60-0-5000	Salary	\$ 348,672	\$ 369,285	\$ 360,658	\$ 372,989	\$ 369,817	\$ 239,315	\$ 130,502	64.7%	\$ 305,136
01-60-0-5004	Contract Services	\$ -	\$ 1,297	\$-	\$ 248	\$ -	\$ 4,845	\$ (4,845)	0.0%	\$ -
01-60-0-5007	Overtime	\$ 30,000	\$ 32,564	\$ 40,118	\$ 29,404	\$ 29,667	\$ 32,677	\$ (3,010)	110.1%	\$ 32,000
01-60-0-5008	Miscellaneous Wages	\$ 7,200	\$ 114	\$ -	\$ 6,639	\$ -	\$ 14	\$ (14)	0.0%	\$ -
01-60-0-5009	Comp Time Used	\$ -	\$ 222	\$ 100	\$ 2,063	\$ -	\$ 2,266	\$ (2,266)	0.0%	\$ -
01-60-0-5010	Holiday Pay	\$ 12,000	\$ 2,664	\$ 3,994	\$ 4,196	\$ -	\$ 11,212	\$ (11,212)	0.0%	\$ 20,000
01-60-0-5015	Vacation Pay	\$ -	\$ -	\$ 13,141	\$ 1,580	\$ -	\$ 10,260	\$ (10,260)	0.0%	\$ -
01-60-0-5016	FTO Pay	\$ -	\$ -	\$ -	\$ 632	\$ -	\$ 222	\$ (222)	0.0%	\$ 500
01-60-0-5120	FICA	\$ 3,561	\$ 4,391	\$ 3,500	\$ 5,571	\$ 4,711	\$ 3,203	\$ 1,508	68.0%	\$ 4,958
01-60-0-5130	FICA Medicare	\$ 5,769	\$ 5,749	\$ 6,061	\$ 5,811	\$ 5,793	\$ 4,221	\$ 1,572	72.9%	\$ 5,186
01-60-0-5140	Deferred Plan	\$ 5,944	\$ 6,069	\$ 17,237	\$ 5,965	\$ 19,251	\$ 5,073	\$ 14,178	26.4%	\$ 14,845
01-60-0-5145	CO F & P Pension	\$ 27,894	\$ 23,319	\$ 25,100	\$ 21,475	\$ 23,507	\$ 15,093	\$ 8,414	64.2%	\$ 20,968
01-60-0-5150	Health Insurance	\$ 61,701	\$ 52,972	\$ 53,783	\$ 42,322	\$ 37,071	\$ 22,717	\$ 14,354	61.3%	\$ 25,929
01-60-0-5165	State Unemployment Tax	\$ 1,158	\$ 1,260	\$ 1,254	\$ 1,258	\$ 1,198	\$ 904	\$ 294	75.4%	\$ 1,073
01-60-0-6202	Supplies	\$ 6,000	\$ 7,526	\$ 3,000	\$ 2,722	\$ 6,000	\$ 2,824	\$ 3,176	47.1%	\$ 5,200
01-60-0-6204	Postage	\$ 300	\$ 333	\$ 300	\$ 378	\$ 300	\$ 113	\$ 187	37.6%	\$ 300
01-60-0-6209	Vehicle Lease Payments	\$ -	\$ -	\$ -	\$ 5,364	\$ 16,093	\$ 10,729	\$ 5,364	66.7%	\$ 24,145
01-60-0-6210	Vehicle Repairs	\$ 15,000	\$ 23,291	\$ 15,000	\$ 8,532	\$ 8,000	\$ 1,754	\$ 6,246	21.9%	\$ 5,500
01-60-0-6211	Gas and Oil	\$ 24,620	\$ 16,472	\$ 18,000	\$ 13,919	\$ 24,620	\$ 7,755	\$ 16,865	31.5%	\$ 14,000
01-60-0-6215	Equipment Repair & Maintenance	\$ 5,000	\$ 3,923	\$ 5,000	\$ 16,301	\$ 5,000	\$ 3,533	\$ 1,467	70.7%	\$ 5,000
01-60-0-6310	Education & Conferences	\$ 300	\$ 399	\$ 300	\$ 824	\$ 300	\$ 927	\$ (627)	309.0%	\$ 1,000
01-60-0-6311	Travel	\$ 500	\$ 682	\$ 750	\$ 1,648	\$ 500	\$ 780	\$ (280)	156.1%	\$ 800
01-60-0-6312	Dues & Membership	\$ 1,500	\$ 1,080	\$ 1,000	\$ 1,042	\$ 1,500	\$ 1,187	\$ 314	79.1%	\$ 1,500
01-60-0-6330	Telephone	\$ 5,200	\$ 5,377	\$ 7,000	\$ 6,596	\$ 5,200	\$ 3,939	\$ 1,261	75.7%	\$ 6,000
01-60-0-6340	Utilities	\$ 2,800	\$ 2,511	\$ 2,800	\$ 2,609	\$ 2,800	\$ 1,799	\$ 1,001	64.2%	\$ 2,800
01-60-0-6401	Uniform Allowance	\$ 3,000	\$ 4,302	\$ 3,000	\$ 3,905	\$ 3,000	\$ 1,481	\$ 1,519	49.4%	\$ 3,000
01-60-0-6403	Physicals	\$ 1,500	\$ 732	\$ 750	\$ -	\$ 1,500	\$ 546	\$ 954	36.4%	\$ 1,500
01-60-0-6404	Psyche Evaluations	\$ 1,500	\$ 2,107	\$ 750	\$ 450	\$ 1,500	\$ 1,200	\$ 300	80.0%	\$ 1,500
01-60-0-6405	Polygraphs	\$ 1,000	\$ 1,458	\$ 750	\$ 3,060	\$ 1,000	\$ -	\$ 1,000	0.0%	\$ 2,000
01-60-0-6501	Other Expenses	\$ 3,000	\$ 5,917	\$ 2,000	\$ 4,080	\$ 3,000	\$ 1,852	\$ 1,148	61.7%	\$ 3,000
01-60-0-6550	Computer Equipment/Maintenance	\$ 2,996	\$ 4,937	\$ 4,100	\$ 6,241	\$ 12,520	\$ 12,593	\$ (73)	100.6%	\$ 2,400
01-60-0-6551	Computer Software	\$ -	\$ -	\$ -	\$ -	\$ 266	\$ 200	\$ 66	75.2%	\$ -
01-60-0-6600	Surcharge - Training	\$ 15,000	\$ 15,705	\$ 8,500	\$ 13,291	\$ 15,000	\$ 8,148	\$ 6,852	54.3%	\$ 8,000
01-60-0-6605	Lab Analysis	\$ 2,500	\$ 1,417	\$ 1,600	\$ 980	\$ 2,500	\$ 100	\$ 2,400	4.0%	\$ 1,000
01-60-0-6610	Prisoner Upkeep	\$ 8,000	\$ 6,147	\$ 8,000	\$ (786)	\$ 8,000	\$ 774	\$ 7,226	9.7%	\$ 2,000
01-60-0-6615	Towing	\$ 600	\$ 1,555	\$ 1,000	\$ 1,385	\$ 600	\$ -	\$ 600	0.0%	\$ 600
01-60-0-6620	Prisoner Transport	\$ 900	\$ -	\$ 200	\$ 17	\$ 900	\$ -	\$ 900	0.0%	\$ 200
01-60-0-6621	Investigative Expenditures	\$ -	\$ -	\$ 2,000	\$ 1,996	\$ 2,000	\$ 1,384	\$ 616	69.2%	\$ 2,000
01-60-0-6625	Crime Prevention	\$ 1,000	\$ 144	\$ 1,000	\$ 470	\$ 1,000	\$ -	\$ 1,000	0.0%	\$ 500
01-60-0-6640	Bullet Resistant Vests	\$ 4,000	\$ 2,925	\$ 1,800	\$ 3,013	\$ 4,000	\$ -	\$ 4,000	0.0%	\$ 3,000
01-60-0-6641	Bike Patrol	\$ -	\$ 766	\$ 100	\$ 298	\$ -	\$ -	\$ -	0.0%	\$ 100
01-60-0-6642	Tasers	\$ 1,500	\$ 1,133	\$ 200	\$ 419	\$ 1,500	\$ 1,584	\$ (84)	105.6%	\$ 1,500
01-60-0-6901	Office Equipment Expenditures	\$ 100	\$ -	\$ 150	\$ 1,760	\$ 100	\$ 517	\$ (417)	516.5%	\$ 1,800
01-60-0-6902	Small Equipment	\$ -	\$ -	\$ 1,000	\$ 3,064	\$ -	\$ -	\$ -	0.0%	\$ 1,000
02-40-1-7004	Police Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
<b>Total Police Dept. Expenditures</b>		<b>\$ 611,715</b>	<b>\$ 610,745</b>	<b>\$ 614,996</b>	<b>\$ 603,731</b>	<b>\$ 619,715</b>	<b>\$ 417,740</b>	<b>\$ 201,974</b>	<b>67.4%</b>	<b>\$ 531,940</b>

City of Leadville  
2015 Annual Budget  
Current Year Actual is Year-to-Date August 2014  
(66.67% of Current Fiscal Year Has Elapsed)

Account #	Account Title	2012 Budget	2012 Actual	2013 Budget	2013 Actual	2014 Budget	2014 Actual	2014 Remaining	2014 %Expended	2015 Budget
<b>Street Dept Expenditures</b>										
01-70-0-5000	Salary	\$ 268,744	\$ 262,426	\$ 268,624	\$ 225,600	\$ 255,710	\$ 145,978	\$ 109,732	57.1%	\$ 201,810
01-70-0-5007	Overtime	\$ 10,000	\$ 2,639	\$ 3,292	\$ 2,329	\$ 3,852	\$ 13,114	\$ (9,262)	340.4%	\$ 5,000
01-70-0-5008	Miscellaneous Wages	\$ 255	\$ 9,119	\$ -	\$ -	\$ -	\$ 9,006	\$ (9,006)	0.0%	\$ -
01-70-0-5009	Comp Time Street	\$ -	\$ 510	\$ 415	\$ 413	\$ 551	\$ 4,804	\$ (4,253)	871.8%	\$ -
01-70-0-5010	Holiday Pay	\$ -	\$ 52	\$ 200	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
01-70-0-5015	Vacation Pay	\$ 763	\$ -	\$ 769	\$ -	\$ -	\$ 1,817	\$ (1,817)	0.0%	\$ -
01-70-0-5022	Premium Pay	\$ -	\$ 174	\$ 180	\$ 189	\$ 192	\$ 168	\$ 25	87.2%	\$ -
01-70-0-5031	Out-of-Position Pay	\$ -	\$ -	\$ -	\$ 24	\$ -	\$ -	\$ -	0.0%	\$ -
01-70-0-5120	FICA	\$ 17,345	\$ 17,024	\$ 16,956	\$ 13,672	\$ 16,139	\$ 10,398	\$ 5,741	64.4%	\$ 12,822
01-70-0-5130	FICA Medicare	\$ 4,057	\$ 3,981	\$ 3,965	\$ 3,197	\$ 4,008	\$ 2,432	\$ 1,576	60.7%	\$ 2,999
01-70-0-5140	Deferred Plan	\$ 13,909	\$ 11,597	\$ 16,117	\$ 6,777	\$ 15,343	\$ 4,399	\$ 10,944	28.7%	\$ 15,070
01-70-0-5150	Health Insurance	\$ 41,814	\$ 32,470	\$ 30,729	\$ 22,943	\$ 36,728	\$ 21,472	\$ 15,256	58.5%	\$ 27,861
01-70-0-5165	State Unemployment Tax	\$ 839	\$ 852	\$ 820	\$ 686	\$ 781	\$ 525	\$ 256	67.2%	\$ 620
01-70-0-6202	Supplies	\$ 4,000	\$ 9,348	\$ 4,000	\$ 6,662	\$ 4,000	\$ 2,858	\$ 1,142	71.5%	\$ 4,500
01-70-0-6209	Vehicle Lease Payments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,624	\$ (7,624)	0.0%	\$ 29,869
01-70-0-6210	Vehicle Repairs	\$ 30,000	\$ 30,361	\$ 30,000	\$ 29,612	\$ 30,000	\$ 81,603	\$ (51,603)	272.0%	\$ 30,000
01-70-0-6211	Gas and Oil	\$ 32,000	\$ 27,161	\$ 35,000	\$ 27,678	\$ 35,000	\$ 31,130	\$ 3,870	88.9%	\$ 28,000
01-70-0-6215	Equipment Repair & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 1,200	\$ 9,657	\$ (8,457)	804.8%	\$ 26,000
01-70-0-6216	Building Repair & Maintenance	\$ 2,500	\$ 13,986	\$ 1,500	\$ 4,519	\$ 1,500	\$ 2,552	\$ (1,052)	170.2%	\$ 3,500
01-70-0-6310	Education & Conferences	\$ 750	\$ 873	\$ 1,000	\$ 1,612	\$ 1,000	\$ 763	\$ 238	76.3%	\$ 1,500
01-70-0-6311	Travel	\$ 200	\$ 61	\$ 200	\$ 17	\$ 200	\$ 32	\$ 168	15.8%	\$ 200
01-70-0-6330	Telephone	\$ 800	\$ 777	\$ 800	\$ 1,610	\$ 1,500	\$ 968	\$ 532	64.5%	\$ 1,500
01-70-0-6340	Utilities	\$ 15,000	\$ 9,740	\$ 13,000	\$ 11,736	\$ 13,000	\$ 7,890	\$ 5,110	60.7%	\$ 13,000
01-70-0-6341	Street Lighting	\$ -	\$ 2,192	\$ 1,000	\$ 293	\$ 1,000	\$ 2,953	\$ (1,953)	295.3%	\$ 3,000
01-70-0-6401	Uniform Allowance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 678	\$ (678)	0.0%	\$ 1,000
01-70-0-6403	Physicals and Tests	\$ 500	\$ 767	\$ 1,500	\$ 1,075	\$ 1,500	\$ 1,089	\$ 411	72.6%	\$ 1,700
01-70-0-6404	Safety Equipment	\$ 1,000	\$ 1,078	\$ 1,000	\$ 1,348	\$ 2,170	\$ 372	\$ 1,798	17.1%	\$ 2,200
01-70-0-6501	Other Expenses	\$ 200	\$ 42	\$ 2,000	\$ 445	\$ 2,000	\$ 256	\$ 1,744	12.8%	\$ -
01-70-0-6550	Computer Equipment/Maintenance	\$ -	\$ -	\$ -	\$ 60	\$ 1,200	\$ 800	\$ 400	66.7%	\$ 1,950
01-70-0-6800	Contract Snow Removal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,793	\$ (7,793)	0.0%	\$ -
01-70-0-6901	Office Equipment Expenditures	\$ -	\$ -	\$ -	\$ 924	\$ -	\$ -	\$ -	0.0%	\$ -
01-70-0-6902	Small Equipment	\$ 2,000	\$ 2,831	\$ 5,000	\$ 1,163	\$ 5,000	\$ 1,188	\$ 3,812	23.8%	\$ 3,500
01-70-0-6910	Weed Mitigation Expense	\$ 500	\$ -	\$ 250	\$ 514	\$ 250	\$ 178	\$ 72	71.2%	\$ 250
01-70-0-7003	Street Capital	\$ -	\$ -	\$ -	\$ 2,834	\$ -	\$ -	\$ -	0.0%	\$ -
02-40-1-7003	Street Capital	\$ 5,000	\$ -	\$ 24,000	\$ 14,840	\$ -	\$ -	\$ -	0.0%	\$ -
04-40-1-7200	Lake County Paving	\$ 50,000	\$ -	\$ -	\$ 7,500	\$ -	\$ -	\$ -	0.0%	\$ -
04-40-1-7201	Pans	\$ 3,000	\$ -	\$ 2,000	\$ 160	\$ 2,000	\$ -	\$ 2,000	0.0%	\$ 2,500
04-40-1-7210	Street Signage	\$ 3,000	\$ 3,404	\$ 2,000	\$ 1,447	\$ 2,000	\$ 974	\$ 1,026	48.7%	\$ 3,000
04-40-1-7215	Engineering	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000	0.0%	\$ -
04-40-1-7255	Materials	\$ 14,000	\$ 6,654	\$ 14,000	\$ 13,445	\$ 14,000	\$ 9,307	\$ 4,693	66.5%	\$ 11,000
<b>Total Street Dept. Expenditures</b>		<b>\$ 523,176</b>	<b>\$ 450,119</b>	<b>\$ 481,317</b>	<b>\$ 405,325</b>	<b>\$ 452,824</b>	<b>\$ 384,775</b>	<b>\$ 68,049</b>	<b>85.0%</b>	<b>\$ 434,351</b>

City of Leadville  
2015 Annual Budget  
Current Year Actual is Year-to-Date August 2014  
(66.67% of Current Fiscal Year Has Elapsed)

Account #	Account Title	2012 Budget	2012 Actual	2013 Budget	2013 Actual	2014 Budget	2014 Actual	2014 Remaining	2014 %Expended	2015 Budget
<b>Animal Shelter Expenditures</b>										
01-80-0-5000	Salary	\$ 35,860	\$ 48,953	\$ 56,879	\$ 48,812	\$ 46,158	\$ 28,758	\$ 17,400	62.3%	\$ 46,957
01-80-0-5004	Contract Services	\$ -	\$ 60	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
01-80-0-5007	Overtime	\$ -	\$ 1,719	\$ -	\$ 1,705	\$ 1,953	\$ 2,198	\$ (245)	112.5%	\$ 1,500
01-80-0-5008	Miscellaneous Wages	\$ -	\$ -	\$ -	\$ 1,034	\$ -	\$ -	\$ -	0.0%	\$ -
01-80-0-5009	Comp Time Used	\$ -	\$ -	\$ -	\$ 650	\$ -	\$ 366	\$ (366)	0.0%	\$ -
01-80-0-5010	Holiday Pay	\$ 1,000	\$ 204	\$ 800	\$ 191	\$ -	\$ 290	\$ (290)	0.0%	\$ 300
01-80-0-5015	Vacation Pay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,436	\$ (1,436)	0.0%	\$ -
01-80-0-5120	FICA	\$ 2,285	\$ 2,267	\$ 3,576	\$ 2,307	\$ 2,983	\$ 1,905	\$ 1,078	63.9%	\$ 2,188
01-80-0-5130	FICA - Medicare	\$ 534	\$ 713	\$ 836	\$ 730	\$ 698	\$ 454	\$ 244	65.0%	\$ 681
01-80-0-5140	Deferred Plan	\$ -	\$ 567	\$ 583	\$ 581	\$ 618	\$ 22	\$ 596	3.6%	\$ 2,256
01-80-0-5145	CO F & P Pension	\$ -	\$ 908	\$ 933	\$ 929	\$ -	\$ 36	\$ (36)	0.0%	\$ 933
01-80-0-5150	Health Insurance	\$ 4,472	\$ 6,329	\$ 6,765	\$ 5,399	\$ 5,564	\$ 4,688	\$ 876	84.3%	\$ 4,044
01-80-0-5165	State Unemployment Tax	\$ 111	\$ 154	\$ 173	\$ 157	\$ 144	\$ 99	\$ 45	68.6%	\$ 141
01-80-0-6202	Supplies	\$ 2,000	\$ 1,240	\$ 1,000	\$ 983	\$ 1,000	\$ 1,003	\$ (3)	100.3%	\$ 1,300
01-80-0-6216	Building Maintenance	\$ 2,000	\$ 246	\$ 500	\$ 1,871	\$ 800	\$ 414	\$ 386	51.8%	\$ 2,000
01-80-0-6310	Education and Conferences	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 89	\$ (89)	0.0%	\$ 300
01-80-0-6312	Memberships	\$ 500	\$ 350	\$ 350	\$ 385	\$ 350	\$ 350	\$ -	100.0%	\$ 350
01-80-0-6330	Telephone	\$ 500	\$ 447	\$ 500	\$ 417	\$ 500	\$ 267	\$ 233	53.4%	\$ 500
01-80-0-6331	Internet Animal Shelter	\$ 300	\$ 439	\$ 420	\$ 479	\$ 420	\$ 282	\$ 138	67.1%	\$ 480
01-80-0-6340	Utilities	\$ 4,000	\$ 3,339	\$ 3,000	\$ 3,761	\$ 3,000	\$ 2,024	\$ 976	67.5%	\$ 4,000
01-80-0-6501	Other Expenses	\$ -	\$ -	\$ -	\$ 34	\$ -	\$ 108	\$ (108)	0.0%	\$ 650
01-80-0-6505	Animal Expenses	\$ 6,400	\$ 9,494	\$ 8,000	\$ 10,832	\$ 8,000	\$ 4,766	\$ 3,234	59.6%	\$ 8,000
01-80-0-6520	Insurance	\$ 1,000	\$ 2,194	\$ 1,700	\$ 2,989	\$ 1,700	\$ 1,138	\$ 562	67.0%	\$ 1,700
01-80-0-6550	Computer Equipment/Maintenance	\$ -	\$ -	\$ -	\$ 240	\$ 1,200	\$ 800	\$ 400	66.7%	\$ 2,300
01-80-0-6901	Office Equipment Expenditures	\$ -	\$ -	\$ -	\$ 207	\$ -	\$ -	\$ -	0.0%	\$ 200
<b>Total Animal Shelter Expenditures</b>		<b>\$ 60,962</b>	<b>\$ 79,623</b>	<b>\$ 86,015</b>	<b>\$ 84,692</b>	<b>\$ 75,088</b>	<b>\$ 51,493</b>	<b>\$ 23,595</b>	<b>68.6%</b>	<b>\$ 80,780</b>



City of Leadville  
2015 Annual Budget  
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Account #	Account Title	2012 Budget	2012 Actual	2013 Budget	2013 Actual	2014 Budget	2014 Actual	2014 Remaining	2014 %Expended	2015 Budget
<b>Total General Fund Expenditures</b>		\$ 1,932,277	\$ 2,076,113	\$ 1,871,919	\$ 1,895,255	\$ 2,160,442	\$ 1,411,471	\$ 623,972	65.3%	\$ 1,925,587
<b>Net Revenue Over Expenditures</b>		\$ (158,166)	\$ 108,204	\$ (47,137)	\$ (147,759)	\$ 215,040	\$ 153,541	\$ (188,546)		\$ 0
<b>Police Pension Fund</b>										
<b>Police Pension Fund Revenue</b>										
	Transfer from Police Pension Fund Balance	\$ 27,609	\$ 26,741	\$ 27,610	\$ 31,534	\$ 33,023	\$ 19,381	\$ 12,762	58.7%	\$ 29,023
03-300-3500	Earnings on Deposit - ColoTrust	\$ 1,270	\$ 945	\$ 1,270	\$ 1,004	\$ 350	\$ 204	\$ 146	58.3%	\$ 350
<b>Total Police Pension Fund Revenue</b>		\$ 28,879	\$ 27,686	\$ 28,880	\$ 32,538	\$ 33,373	\$ 19,585	\$ 12,908	58.7%	\$ 29,373
<b>Police Pension Fund Expenditures</b>										
03-40-1-5000	Retirement Wages	\$ 26,879	\$ 27,686	\$ 26,880	\$ 28,512	\$ 29,373	\$ 19,585	\$ 8,908	66.7%	\$ 29,373
03-40-1-7103	Administrative Expenses	\$ 2,000	\$ -	\$ 2,000	\$ 4,025	\$ 4,000	\$ -	\$ 4,000	0.0%	\$ -
<b>Total Police Pension Fund Expenditures</b>		\$ 28,879	\$ 27,686	\$ 28,880	\$ 32,537	\$ 33,373	\$ 19,585	\$ 12,908	58.7%	\$ 29,373
<b>Net Revenue Over Expenditures</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
<b>CTF</b>										
<b>CTF Revenues</b>										
05-300-3500	Earnings on Deposit - ColoTrust	\$ 50	\$ 125	\$ 120	\$ 72	\$ 75	\$ 43	\$ 32	57.9%	\$ 65
05-300-3700	State Lottery	\$ 24,000	\$ 25,965	\$ 26,217	\$ 28,356	\$ 28,601	\$ 12,989	\$ 15,612	45.4%	\$ 28,000
<b>Total Conservation Trust Fund Revenues</b>		\$ 24,050	\$ 26,090	\$ 26,337	\$ 28,428	\$ 28,676	\$ 13,032	\$ 15,644	45.4%	\$ 28,065
<b>Expenditures</b>										
05-40-1-5000	Salary	\$ 10,825	\$ 10,495	\$ 5,099	\$ 10,490	\$ 5,555	\$ 4,667	\$ (4,112)	84.0%	\$ 9,871
05-40-1-5120	FICA	\$ 671	\$ 651	\$ 316	\$ 650	\$ 344	\$ 289	\$ (255)	84.0%	\$ 612
05-40-1-5130	FICA Medicare	\$ 157	\$ 152	\$ 74	\$ 152	\$ 81	\$ 68	\$ (60)	84.1%	\$ 143
05-40-1-5165	State Unemployment Tax	\$ 32	\$ 31	\$ 15	\$ 31	\$ 17	\$ 14	\$ (12)	83.8%	\$ 30
05-40-1-7003	CTF Capital Expenditures									\$ -
05-40-1-7301	Park Expenses	\$ 10,000	\$ 10,938	\$ 12,000	\$ 6,343	\$ 14,000	\$ 4,602	\$ 9,398	32.9%	\$ 5,000
05-40-1-7302	Tabor Home Museum Maintenance	\$-	\$ 259	\$ 4,600	\$ 257	\$ 4,600	\$ 4,611	\$ (11)	100.2%	\$ 5,000
05-40-1-7303	Leiter Field Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
05-40-1-7310	Misc. Conservation	\$ 12,500	\$ 12,500	\$ 12,500	\$ 20,000	\$ 1,000	\$ 2,000	\$ (1,000)	200.0%	\$ 1,000
<b>Total CTF Expenditures</b>		\$ 34,185	\$ 35,026	\$ 34,604	\$ 37,923	\$ 25,597	\$ 16,252	\$ 3,947	63.5%	\$ 21,656
<b>Net Revenue Over Expenditures</b>		\$ (10,135)	\$ (8,936)	\$ (8,267)	\$ (9,495)	\$ 3,079	\$ (3,220)	\$ 11,697		\$ 6,409

City of Leadville  
2015 Annual Budget  
Current Year Actual is Year-to-Date August 2014  
(66.67% of Current Fiscal Year Has Elapsed)

Account #	Account Title	2012 Budget	2012 Actual	2013 Budget	2013 Actual	2014 Budget	2014 Actual	2014 Remaining	2014 %Expended	2015 Budget
<b>Fire Dept Fund</b>										
<b>Rev</b>										
10-300-3300	County Fire Protection	\$ 594,568	\$ 589,509	\$ 597,525	\$ 637,004	\$ 668,270	\$ 389,824	\$ 278,446	58.3%	\$ 706,442
10-300-3900	Transfer from General Fund	\$ 254,815	\$ 252,647	\$ 256,082	\$ 273,002	\$ 286,401	\$ 190,934	\$ 95,467	66.7%	\$ 302,761
<b>Total Fire Dept. Fund Revenues</b>		<b>\$ 849,383</b>	<b>\$ 842,155</b>	<b>\$ 853,607</b>	<b>\$ 910,006</b>	<b>\$ 954,671</b>	<b>\$ 580,758</b>	<b>\$ 373,913</b>	<b>60.8%</b>	<b>\$ 1,009,204</b>
<b>Fire Dept Operating Expenditures</b>										
10-40-1-5000	Salary	\$ 375,153	\$ 372,969	\$ 375,000	\$ 381,568	\$ 375,000	\$ 261,916	\$ 113,084	69.8%	\$ 391,039
10-40-1-5001	Salary - Reserve Program	\$ 5,000	\$ -	\$ 5,000	\$ 924	\$ 1,800	\$ 720	\$ 1,080	40.0%	\$ 1,800
10-40-1-5004	Mandatory Hourly - Comp	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 575	\$ (575)	0.0%	\$ 11,066
10-40-1-5006	Additional Hourly Pay - Other	\$ -	\$ -	\$ -	\$ 10,346	\$ 11,065	\$ 15,822	\$ (4,757)	143.0%	\$ 12,549
10-40-1-5007	Overtime - Other	\$ 72,000	\$ 65,815	\$ 72,000	\$ 105,896	\$ 78,840	\$ 46,211	\$ 32,629	58.6%	\$ 68,972
10-40-1-5008	Miscellaneous Wages	\$ 29,224	\$ 1,940	\$ 3,000	\$ (50)	\$ -	\$ (473)	\$ 473	0.0%	\$ 5,000
10-40-1-5009	Mandatory Overtime - Comp	\$ 27,000	\$ 57,922	\$ 57,000	\$ 24,125	\$ 63,071	\$ 37,063	\$ 26,008	58.8%	\$ 63,074
10-40-1-5010	Holiday Pay	\$ 7,000	\$ 2,580	\$ 3,870	\$ -	\$ 5,107	\$ -	\$ 5,107	0.0%	\$ 5,100
10-40-1-5015	Vacation Pay	\$ -	\$ 2,630	\$ -	\$ 3,635	\$ -	\$ -	\$ -	0.0%	\$ -
10-40-1-5030	Call Out	\$ 2,000	\$ 5,732	\$ 6,500	\$ 3,469	\$ 3,762	\$ 3,668	\$ 94	97.5%	\$ 5,000
10-40-1-5031	Out-of-Position Pay	\$ -	\$ (647)	\$ -	\$ (14)	\$ -	\$ 1,047	\$ (1,047)	0.0%	\$ 1,500
10-40-1-5032	HazMat Pay	\$ -	\$ 1,688	\$ 2,250	\$ 2,250	\$ 2,250	\$ 1,500	\$ 750	66.7%	\$ 2,250
10-40-1-5033	Longevity pay	\$ -	\$ 733	\$ 800	\$ 800	\$ 800	\$ 533	\$ 267	66.7%	\$ 800
10-40-1-5120	FICA	\$ -	\$ -	\$ -	\$ 127	\$ 112	\$ 46	\$ 66	40.7%	\$ 6,406
10-40-1-5130	FICA Medicare	\$ 7,502	\$ 7,487	\$ 7,619	\$ 7,606	\$ 7,927	\$ 5,122	\$ 2,805	64.6%	\$ 8,326
10-40-1-5140	Deferred Plan	\$ 18,998	\$ 13,368	\$ 18,500	\$ 12,630	\$ 18,750	\$ 9,377	\$ 9,373	50.0%	\$ 18,802
10-40-1-5145	CO F & P Pension	\$ 30,397	\$ 33,926	\$ 37,896	\$ 38,018	\$ 49,444	\$ 21,488	\$ 27,956	43.5%	\$ 46,451
10-40-1-5150	Health Insurance	\$ 44,948	\$ 45,217	\$ 55,244	\$ 52,838	\$ 58,201	\$ 44,073	\$ 14,128	75.7%	\$ 71,129
10-40-1-5165	State Unemployment Tax	\$ 1,508	\$ 1,601	\$ 1,576	\$ 1,599	\$ 1,640	\$ 1,106	\$ 534	67.4%	\$ 1,689
10-40-1-6202	Supplies	\$ 5,000	\$ 3,245	\$ 5,000	\$ 3,089	\$ 5,000	\$ 1,590	\$ 3,410	31.8%	\$ 3,000
10-40-1-6204	Postage	\$ 260	\$ 122	\$ 150	\$ 197	\$ 150	\$ 19	\$ 131	12.8%	\$ 150
10-40-1-6210	Vehicle Repairs	\$ 32,000	\$ 40,635	\$ 35,000	\$ 43,344	\$ 32,000	\$ 29,192	\$ 2,808	91.2%	\$ 40,000
10-40-1-6211	Gas and Oil	\$ 18,000	\$ 12,794	\$ 15,000	\$ 16,759	\$ 13,000	\$ 8,174	\$ 4,826	62.9%	\$ 13,000
10-40-1-6215	Equipment Repair & Maintenance	\$ 5,000	\$ 6,863	\$ 7,000	\$ 7,257	\$ 9,000	\$ 5,049	\$ 3,951	56.1%	\$ 8,000
10-40-1-6216	Building Repair & Maintenance	\$ 34,100	\$ 22,893	\$ 20,000	\$ 7,174	\$ 20,000	\$ 4,597	\$ 15,403	23.0%	\$ 25,000
10-40-1-6217	Station Furniture	\$ 1,000	\$ 410	\$ 1,150	\$ 172	\$ 1,150	\$ 3,672	\$ (2,522)	319.3%	\$ 1,200
10-40-1-6301	Professional Services - Legal	\$ -	\$ 1,518	\$ -	\$ 3,210	\$ 1,500	\$ 961	\$ 539	64.1%	\$ 1,500
10-40-1-6307	Administrative Fee	\$ -	\$ -	\$ -	\$ -	\$ 25,383	\$ 16,922	\$ 8,461	66.7%	\$ 25,400
10-40-1-6310	Education & Conferences	\$ 9,500	\$ 9,426	\$ 13,500	\$ 5,261	\$ 15,000	\$ 6,969	\$ 8,031	46.5%	\$ 11,000
10-40-1-6311	Travel	\$ 3,500	\$ 2,133	\$ 3,500	\$ 6,987	\$ 4,500	\$ 6,113	\$ (1,613)	135.8%	\$ 8,500
10-40-1-6312	Dues & Membership	\$ 800	\$ 707	\$ 800	\$ 803	\$ 800	\$ 239	\$ 561	29.9%	\$ 1,800
10-40-1-6330	Telephone	\$ 2,222	\$ 1,921	\$ 2,222	\$ 2,651	\$ 2,222	\$ 1,492	\$ 730	67.2%	\$ 2,300
10-40-1-6340	Utilities	\$ 12,000	\$ 12,773	\$ 12,000	\$ 15,694	\$ 12,000	\$ 9,451	\$ 2,549	78.8%	\$ 14,000
10-40-1-6401	Uniform Allowance	\$ 700	\$ 2,072	\$ 3,450	\$ 4,116	\$ 3,450	\$ 2,390	\$ 1,060	69.3%	\$ 4,600
10-40-1-6403	Physicals	\$ 650	\$ 858	\$ 1,650	\$ 2,029	\$ 3,000	\$ 770	\$ 2,230	25.7%	\$ 3,000
10-40-1-6501	Other Expenses	\$ -	\$ 48	\$ -	\$ 605	\$ -	\$ 992	\$ (992)	0.0%	\$ -
10-40-1-6520	Insurance	\$ 30,088	\$ 35,608	\$ 30,088	\$ 89,412	\$ 75,831	\$ 50,536	\$ 25,295	66.6%	\$ 69,000
10-40-1-6533	Communication Equipment	\$ 2,000	\$ 4,293	\$ 5,000	\$ 1,976	\$ 5,000	\$ 1,114	\$ 3,886	22.3%	\$ 3,000
10-40-1-6535	VFA Grant Expenditures	\$ -	\$ 10,195	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
10-40-1-6550	Computer Equipment/Maintenance	\$ 4,408	\$ 2,851	\$ 6,328	\$ 4,069	\$ 2,400	\$ 2,480	\$ (80)	103.3%	\$ 4,750
10-40-1-6551	Computer Software	\$ 1,100	\$ 625	\$ 1,100	\$ 1,213	\$ 266	\$ -	\$ 266	0.0%	\$ 950
10-40-1-6701	Volunteer Other	\$ 300	\$ -	\$ 300	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
10-40-1-6705	Fire Prevention	\$ 1,000	\$ 534	\$ 1,000	\$ 718	\$ 2,000	\$ 478	\$ 1,522	23.9%	\$ 2,000
10-40-1-6715	Publications	\$ 225	\$ 142	\$ 114	\$ -	\$ 250	\$ -	\$ 250	0.0%	\$ 100
10-40-1-6720	Foam ABC & ETC	\$ 3,500	\$ 2,546	\$ 2,500	\$ 2,011	\$ 2,000	\$ -	\$ 2,000	0.0%	\$ 2,000
10-40-1-6725	Ladder & Air Tests	\$ 6,000	\$ -	\$ 6,000	\$ 6,232	\$ 6,000	\$ 2,641	\$ 3,359	44.0%	\$ 6,000
10-40-1-6730	Personal Protection Equipment (PPE)	\$ 5,000	\$ 5,020	\$ 5,000	\$ 9,280	\$ 5,000	\$ 2,227	\$ 2,773	44.5%	\$ 11,000
10-40-1-6734	Hazmat Equip/Supplies	\$ 2,500	\$ 1,034	\$ 1,900	\$ 1,220	\$ 1,900	\$ 233	\$ 1,667	12.3%	\$ 1,900
10-40-1-6736	Minor Equipment	\$ 1,000	\$ 498	\$ 6,000	\$ 6,980	\$ 6,000	\$ 2,257	\$ 3,743	37.6%	\$ 3,000
10-40-1-6738	Hose	\$ 2,000	\$ 1,908	\$ 2,000	\$ 2,457	\$ 2,500	\$ 121	\$ 2,379	4.8%	\$ 2,500
10-40-1-6901	Office Equipment Expenditures	\$ 600	\$ 181	\$ 400	\$ 125	\$ 400	\$ 352	\$ 48	88.1%	\$ 400
10-40-1-6903	Fire Truck Contingency	\$ 25,000	\$ 26,141	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
10-40-1-6905	Storage Facility-Fire	\$ 19,200	\$ 19,200	\$ 19,200	\$ 19,200	\$ 19,200	\$ 12,800	\$ 6,400	66.7%	\$ 19,200
<b>Total Fire Dept. Fund Expenditures</b>		<b>\$ 849,383</b>	<b>\$ 842,155</b>	<b>\$ 853,607</b>	<b>\$ 910,006</b>	<b>\$ 954,671</b>	<b>\$ 623,628</b>	<b>\$ 331,043</b>	<b>65.3%</b>	<b>\$ 1,009,204</b>
<b>Net Revenue Over Expenditures</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (42,870)</b>	<b>\$ 42,870</b>		

City of Leadville  
2015 Annual Budget  
Current Year Actual is Year-to-Date August 2014  
(66.67% of Current Fiscal Year Has Elapsed)

Account #	Account Title	2012 Budget	2012 Actual	2013 Budget	2013 Actual	2014 Budget	2014 Actual	2014 Remaining	2014 %Expended	2015 Budget
<b>Fire Dept Capital Revenues</b>										
10-500-3301	Donations to Fire Dept.	\$ -	\$ -	\$ -	\$ 4,000	\$ -	\$ 2,532	\$ (2,532)	0.0%	
10-500-3302	Forest Service Payments Fire	\$ -	\$ 144,630	\$ -	\$ 93,491	\$ -	\$ -	\$ -	0.0%	
10-500-3303	Ladder Truck Fund Fire	\$ -	\$ 82,500	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
10-500-3304	Standby Services	\$ -	\$ 368,340	\$ -	\$ 35,268	\$ -	\$ -	\$ -	0.0%	
10-500-3305	Training Fire Reimbursement	\$ -	\$ -	\$ -	\$ 1,402	\$ -	\$ -	\$ -	0.0%	
10-500-3307	Reimbursement for Services	\$ -	\$ 1,288	\$ -	\$ 1,429	\$ -	\$ 671	\$ (671)	0.0%	
10-500-3500	Earnings of Deposit - ColoTrust	\$ -	\$ 60	\$ -	\$ 34	\$ -	\$ 21	\$ (21)	0.0%	
10-500-3620	FEMA Assistance to FF Grant	\$ -	\$ -	\$ -	\$ 68,678	\$ -	\$ -	\$ -	0.0%	
10-500-3624	VFA Grant Expenditures	\$ -	\$ -	\$ -	\$ 2,830	\$ -	\$ -	\$ -	0.0%	
<b>Total Fire Dept. Fund Revenues</b>		<b>\$ -</b>	<b>\$ 596,818</b>	<b>\$ -</b>	<b>\$ 207,132</b>	<b>\$ -</b>	<b>\$ 3,224</b>	<b>\$ (3,224)</b>	<b>0.0%</b>	
<b>Fire Dept Capital Expenditures</b>										
10-50-1-5003	Standby Employee Payments	\$ -	\$ 154,810	\$ -	\$ 10,380	\$ -	\$ 413	\$ (413)	0.0%	
10-50-1-5034	Wildfire Deploymnt Emplie Pmts	\$ -	\$ 53,079	\$ -	\$ 36,175	\$ -	\$ -	\$ -	0.0%	
10-50-1-5120	FICA	\$ -	\$ -	\$ -	\$ 1,512	\$ -	\$ -	\$ -	0.0%	
10-50-1-5130	FICA Medicare - Emplr	\$ -	\$ 3,011	\$ -	\$ 955	\$ -	\$ 6	\$ (6)	0.0%	
10-50-1-5150	Health Insurance	\$ -	\$ -	\$ -	\$ 137	\$ -	\$ 53	\$ (53)	0.0%	
10-50-1-5165	SUTA	\$ -	\$ 623	\$ -	\$ 139	\$ -	\$ 1	\$ (1)	0.0%	
10-50-1-6301	Professional Services - Legal	\$ -	\$ 1,730	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
10-50-1-6501	Other Expenses	\$ -	\$ -	\$ -	\$ 1,048	\$ -	\$ -	\$ -	0.0%	
10-50-1-6534	Wildfire Deployment Expenses	\$ -	\$ 2,916	\$ -	\$ 3,658	\$ -	\$ -	\$ -	0.0%	
10-50-1-6535	VFA Grant Expenditures	\$ -	\$ -	\$ -	\$ 2,550	\$ -	\$ -	\$ -	0.0%	
10-50-1-6902	Capital Expenditures - Standby	\$ -	\$ 214,288	\$ -	\$ 172,622	\$ -	\$ -	\$ -	0.0%	
<b>Total Fire Fund Wildfire Expenditures</b>		<b>\$ -</b>	<b>\$ 430,457</b>	<b>\$ -</b>	<b>\$ 229,176</b>	<b>\$ -</b>	<b>\$ 472</b>	<b>\$ (472)</b>	<b>0.0%</b>	
<b>Net Revenue Over Expenditures</b>		<b>\$ -</b>	<b>\$ 166,361</b>	<b>\$ -</b>	<b>\$ (22,045)</b>	<b>\$ -</b>	<b>\$ 2,752</b>	<b>\$ (2,752)</b>		

**CITY OF LEADVILLE, COLORADO**  
**RESOLUTION 38**  
**Series of 2014**

**A RESOLUTION APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS AND SPENDING AGENCIES, IN THE AMOUNTS AND FOR THE PURPOSES AS SET FORTH BELOW, FOR THE CITY OF LEADVILLE, LAKE COUNTY, COLORADO, FOR THE FISCAL YEAR BEGINNING THE FIRST DAY OF JANUARY, 2015, AND ENDING THE LAST DAY OF DECEMBER, 2015.**

**WHEREAS**, on December 11, 2014 the City of Leadville adopted its annual budget in accordance with the Local Governmental Budget Law of Colorado (Part 1 of Article 1 of Title 29, C.R.S., as amended);

**WHEREAS**, the City of Leadville has made provisions therein for revenues in an amount equal to or greater than the total proposed expenditures as set forth in said budget; and

**WHEREAS**, it is necessary for the City to appropriate the revenues provided in the budget to and for the purposes described below so as not to impair the operations of the City.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF LEADVILLE, COLORADO as follows:**

Section 1. The following sums are hereby appropriated from the revenue of each fund of the City of Leadville, to each fund of the City of Leadville, for the purposes stated:

General Government	\$ 878,516
Animal Shelter	\$ 80,780
Public Safety-Police	\$ 531,940
Street Department	\$ 434,351
Total General Fund	\$ 1,925,587
Public Safety-Fire	\$ 1,009,204
Conservation Trust Fund	\$ 28,065
Police Pension Fund	\$ 29,373
Total of other Funds	\$ 1,066,642

**ADOPTED** by a vote of 7 in favor, 0 against, 0 abstaining, 0 absent this 11<sup>th</sup> day of December, 2014.

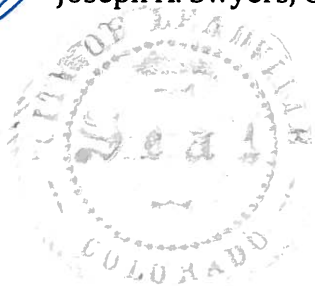
CITY OF LEADVILLE, COLORADO

ATTEST:

  
\_\_\_\_\_  
Joseph A. Swyers, City Clerk

By

  
\_\_\_\_\_  
Jaime Stuever, Mayor



**CITY OF LEADVILLE, COLORADO  
RESOLUTION 39  
Series of 2014**

**A RESOLUTION DESIGNATING 2014 YEAR-END FUND BALANCES  
AS "RESERVE INCREASES"**

**WHEREAS**, on November 3, 1992 the People of the State of Colorado adopted "Amendment No. 1", which Amendment amended Article X of the Colorado Constitution; and

**WHEREAS**, Subparagraph 2(e) of Article X of Section 20 of the Colorado Constitution provides that "reserve increases" are to be included within the definition of a district's "fiscal year spending"; and

**WHEREAS**, it is appropriate for the City Council of the City of Leadville to designate by legislative action any and all year-end fund balances of the City of Leadville as a "reserve increase" and therefore a part of the City's 2015 "fiscal year spending" within the meaning of Article X, Section 20(2)(e) of the Colorado Constitution.

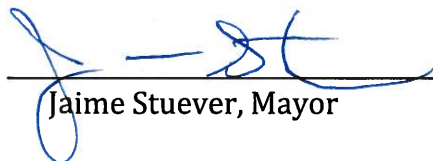
**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF LEADVILLE, COLORADO** that any and all fiscal year 2014 year-end fund balances shall be considered a "reserve increase" and, therefore, be a part of 2015 "fiscal year spending" within the meaning of Article X, Section 20(2)(e) of the Colorado Constitution.

**ADOPTED** by a vote of 7 in favor, 0 against, 0 abstaining, 0 absent this 11<sup>th</sup> day of December, 2014.

CITY OF LEADVILLE, COLORADO

ATTEST:

  
\_\_\_\_\_  
Joseph A. Swyers, City Clerk

By   
\_\_\_\_\_  
Jaime Stuever, Mayor



**CITY OF LEADVILLE, COLORADO  
RESOLUTION 40  
Series of 2014**

**A RESOLUTION CERTIFYING AND LEVYING THE MIL LEVY OF THE CITY OF LEADVILLE FOR 2014 TO DEFRAY THE COSTS OF GOVERNMENT FOR THE CITY OF LEADVILLE FOR THE 2015 BUDGET YEAR, AND AUTHORIZING AND CERTIFYING A TEMPORARY MIL LEVY RATE REDUCTION TO THE BOARD OF COUNTY COMMISSIONERS.**

**WHEREAS**, on December 11, 2014 the City of Leadville adopted its annual budget in accordance with the Local Governmental Budget Law of Colorado (Part 1 of Article 1 of Title 29, C.R.S., as amended); and

**WHEREAS**, Section 39-5-128(1), C.R.S., requires the City of Leadville to certify its 2014 mil levy to the Board of County Commissioners of Lake County no later than December 15, 2014; and

**WHEREAS**, Section 39-1-111.5, C.R.S., authorizes a local government to approve and certify a temporary mil levy rate reduction in order to effect a refund under Section 20 of Article X of the state constitution (TABOR); and

**WHEREAS**, the City Council of the City of Leadville has determined that in order to comply with the terms of TABOR, it is necessary to authorize a temporary reduction in the annual mil levy rate as set forth herein.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF LEADVILLE, COLORADO:**

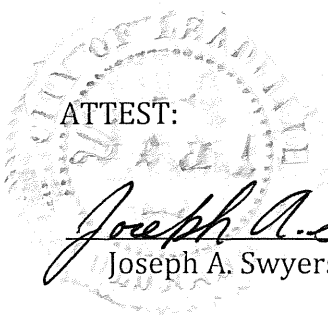
Section 1. Pursuant to Sections 39-5-128(1) and 39.1.111.5 C.R.S., as amended, the City of Leadville hereby certifies to the Board of County Commissioners of Lake County that the City's 2014 levy on all taxable property within the City, including a temporary mil levy rate reduction, shall be as follows:

Gross Mil Levy	18.900 mils
Temporary Mil Levy Rate Reduction	5.614 mils
Net Mil Levy	13.286 mils

Section 2. The City Clerk is directed to deliver a certified copy of this Resolution to the Board of County Commissioners of Lake County no later than December 15, 2014.

**ADOPTED** by a vote of \_ in favor, \_ against, and \_ absent this 11<sup>th</sup> day of December, 2014.

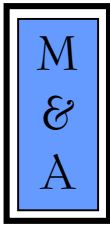
ATTEST:

  
*Joseph A. Swyers*  
\_\_\_\_\_  
Joseph A. Swyers, City Clerk

CITY OF LEADVILLE, COLORADO

By

  
\_\_\_\_\_  
Jaime Stuever, Mayor



# MCMAHAN AND ASSOCIATES, L.L.C.

*Certified Public Accountants and Consultants*

CHAPEL SQUARE, BLDG C  
245 CHAPEL PLACE, SUITE 300  
P.O. Box 5850, AvON, CO 81620

WEB SITE: WWW.MCMAHANCPA.COM  
MAIN OFFICE: (970) 845-8800  
FACSIMILE: (970) 845-8108  
E-MAIL: MCMAHAN@MCMAHANCPA.COM

December 9, 2014

**Roy McGinnis, City Treasurer**  
**800 Harrison Avenue**  
**Leadville, CO 80461**

Via: [financedirector@leadville-co.gov](mailto:financedirector@leadville-co.gov)

We have input the numbers into the City's allowable property tax calculation spreadsheet for the 2015 collection year. The resulting allowed property tax is \$364,469. This is divided into the assessed valuation of \$27,431,659 to arrive at a net mill levy of 13.286. The gross mill levy should remain at 18.900 with a mill levy credit of 5.614. The calculation of mill levy is noted below:

Allowable Revenue	\$364,469
Assessed Valuation	\$27,431,659
Net Mill Levy	13.286
Gross Mill Levy	18.900
Less: Mill Levy Credit	5.614
Equals Net Mill Levy	13.286

I have also attached the calculations showing how the numbers were arrived at for your review and approval. Please note that the ballot question is subject to significant interpretation and you should have your attorney review it.

If you have any questions, please do not hesitate to contact us.

Sincerely,

**McMahan and Associates, L.L.C.**

*Member: American Institute of Certified Public Accountants*

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**City of Leadville**  
**Tabor Limit - All Revenue Excluding**  
**Property and Occupational Taxes**

This spreadsheet is used to calculate the total revenue limitation of TABOR  
modified for COL's specific debrucing question.

<b>Revenue Amounts:</b>	<b>Audited #'s</b> <b>2012</b>	<b>Audited #'s</b> <b>2013</b>
	<hr/>	<hr/>
General	1,942,666	1,746,121
Less:		
Property taxes	(345,897)	(314,272)
Occupational taxes (Business liscense)	(14,620)	(12,740)
Street Improvement	-	-
Conservation Trust	26,090	28,428
Capital Equipment	-	-
Fire operations	1,103,827	844,136
Total	<hr/> 2,712,066	<hr/> 2,291,673
Less:		
Lottery	(25,965)	(28,356)
Gifts	(3,449)	(8,000)
Sale of Assets	(241,652)	-
Reimbursements	(368,340)	(35,268)
Reimbursements - Fire	(589,509)	(639,836)
Grants - GF	(3,170)	-
Grants - Other funds	-	(71,508)
Other - "one time anomalous increases"	(145,918)	(93,491)
Actual Revenue Base	<hr/> 1,334,063	<hr/> 1,415,215
	<hr/>	<hr/>
Allowable Revenue Base	1,343,873	1,387,714
Actual Base Over/(Under) Allowable Base	(9,810)	27,501
	<hr/> 1,334,063	<hr/> 1,387,714
Growth Factor (CPI+Local Growth)	4.02%	2.11%
Allowable Base for Next Year	<hr/> 1,387,714	<hr/> 1,417,018
	<hr/>	<hr/>
Actual Revenue Base	1,334,063	1,415,215
Allowable Revenue Base	(1,343,873)	(1,387,714)
<b>Revenue in Excess (below) of Allowable Base</b>	<hr/> (9,810)	<hr/> 27,501
	<hr/>	<hr/>
	25%	25%
<b>Amount to be Refunded = 25% of Excess</b>	N/A-Below Base	6,875
<b>Additional per State 5.5.% required refund</b>	0	0
	<hr/> 0	<hr/> 6,875
	<hr/>	<hr/>
	<i>No Refund</i>	<i>Applied to</i>
	<i>Required</i>	<i>2015</i>



**City of Leadville**  
**Tabor Limit - Property and Occupational Taxes**

**Used to calculate Growth Factor**

	<u>2013</u>	<u>2014</u>
<b>Calculate Growth Factor</b>		
Actual valuation	232,615,721	240,741,729
New construction, etc.	(836,937)	(801,907)
Omitted Property	-	-
Destruction of taxable		
Previously taxable	-	-
Destruction of taxable	74,070	139,485
Calculated Prior year's value	<u>231,852,854</u>	<u>240,079,307</u>
Local Growth Factor (New Const, etc / Calc. PY value)	0.329%	0.276%
CPI - Denver Bolder - A -	1.78%	2.77%
Growth Factor	<u>2.11%</u>	<u>3.05%</u>

**City of Leadville  
Tabor Limit - Mill Levy Calculation**

**This is used to calculate the correct mill levy.**

	<u>2012</u>	<u>2013</u>	<u>2014</u>
Property tax base	<u>349,373</u>	<u>363,423</u>	<u>371,097</u>
Growth Factor	4.02%	2.11%	3.05%
Allowable Base for next year	<u>363,423</u>	<u>371,097</u>	<u>382,411</u>
 A/V - Calculation	 30,253,617	 27,431,659	 27,431,659
 USED TO CALCULATE MILL FOR NEXT YEAR:			
Allowable Property Tax for subs. Year.	349,373	363,423	371,097
<i>Allowable Property refund required (based on Rev.)</i>	(36,193)	-	(6,875)
<i>Abatement - Per Final AV</i>	148	-	247
<i>Additional refund as requested by Council</i>	-	-	-
<b>NET TAX Collected for next year</b>	<u>313,327</u>	<u>363,423</u>	<u>364,469</u>
 Mill levy for taxable year collected	 18.900	 18.900	 18.900
Mill levy credit taxable year collected	(8.543)	(5.652)	(5.614)
Net mill levy for taxable year collected	<u>10.357</u>	<u>13.248</u>	<u>13.286</u>
 Actual Assessed (City sometimes used prelim #)	 <u>                    </u>	 <u>                    </u>	 <u>                    </u>
	<i>Assessed for 2012 collected in 2013</i>	<i>Assessed for 2012 collected in 2013</i>	<i>Assessed for 2012 collected in 2013</i>

**CITY OF LEADVILLE, COLORADO**

**Resolution No. 2004://-://**

**A RESOLUTION REFERRING A BALLOT QUESTION PURSUANT TO ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION PERTAINING TO THE RECEIPT, COLLECTION, RETENTION, AND EXPENDITURE OF REVENUE GENERATED FROM ALL SOURCES EXCLUDING PROPERTY TAXES AND OCCUPATIONAL LICENSE FEES FROM 2004 AND SUBSEQUENT YEARS IN PERPETUITY, NOTWITHSTANDING ANY RESTRICTIONS OR LIMITATIONS UPON FISCAL YEAR SPENDING, INCLUDING WITHOUT LIMITATION, THE RESTRICTIONS IMPOSED BY COLORADO CONSTITUTION ARTICLE X, SECTION 20**

**WHEREAS, the City from time-to-time receives revenue from a variety of sources including taxes, grants, and interest; and**  
**WHEREAS, the City uses the revenue collected to provide necessary public services to County residents; and**  
**WHEREAS, Article X, Section 20 of the Colorado Constitution precludes the City's retention and expenditure of funds for public services and public purposes where the funds exceed an artificially imposed limit set by Article X, Section 20; and**  
**WHEREAS, in some years the City of Leadville may receive revenue that exceeds the artificially imposed limit set by Article X, Section 20 of the Colorado Constitution or other provisions of Colorado law including but not limited to C.R.S. § 291-301; and**  
**WHEREAS, funds that exceed such artificially imposed limits could be applied to provide and increase the City's services to its residents or temporarily reduce property taxes; and**  
**WHEREAS, Article X, Section 20 of the Colorado Constitution authorizes the City of Leadville to refer a ballot issue to the electorate asking for voter approval to retain the excess revenue which exceeds the artificially imposed limit set by Article X, Section 20; and**  
**WHEREAS, the registered electors previously approved a ballot question allowing the City to collect, retain and spend excess revenues collected in years commencing in fiscal year 1997 and expiring as of December 31, 2003; and**  
**WHEREAS, the City Council desires to observe and implement Colorado Constitution Article X, Section 20 by seeking voter approval to continue to collect, retain, and spend excess revenues collected or to be collected in fiscal year 2004 and in subsequent years in perpetuity and**  
**WHEREAS, nothing in this resolution may be construed to authorize the City to impose any new taxes or tax rates without prior and express voter approval and the City is not seeking any increase in taxes by this Resolution.**

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF LEADVILLE, COLORADO:

At the General Election to be held for City of Leadville, Colorado, on Tuesday, November 2, 2004, there shall be submitted and referred to the vote of the registered electors of the City of Leadville the following ballot issue, the full text of such ballot issue to read substantially similar to the following:

Section 1: SHALL THE CITY OF LEADVILLE BE AUTHORIZED TO CONTINUE TO COLLECT, RETAIN, AND EXPEND IN 2004 AND EACH SUBSEQUENT YEAR THEREAFTER THE FULL AMOUNT OF REVENUES GENERATED FROM ALL SOURCES, EXCLUDING PROPERTY TAXES AND OCCUPATIONAL LICENSE FEES, WITHOUT LIMITATION UNDER ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION UTILIZING SUCH INCREASES IN REVENUE WITH 2003 SERVING AS THE BASE YEAR AMOUNT AS FOLLOWS: 1. 25% OF THE REVENUE INCREASE TO BE USED TO PROPORTIONATELY REDUCE PROPERTY TAXES IN THE FOLLOWING YEAR THROUGH A TEMPORARY MILL LEVY REDUCTION PROVIDED THAT ONCE THE CITY OF LEADVILLE PROPERTY TAX MILL LEVY REACHES ZERO (0) FOR THREE (3) CONSECUTIVE YEARS, ANY REINSTATEMENT OF PROPERTY TAXES SHALL BE SUBJECT TO VOTER APPROVAL; 2. 75% OF THE REVENUE INCREASE TO BE USED FOR OTHER GENERAL MUNICIPAL PURPOSES; AND IF, IN ANY YEAR REVENUES DECREASE BELOW THE ADJUSTED 2003 BASE YEAR, SHALL THE CITY BE AUTHORIZED, WITHOUT FURTHER VOTER APPROVAL, TO ELIMINATE THE TEMPORARY MILL LEVY REDUCTION AND REINSTATE THE PROPERTY TAX MILL LEVY UP TO AN AMOUNT EQUAL TO THE REVENUE DECREASE, OR AN AMOUNT EQUAL TO THE ADJUSTED 2003 BASE YEAR, WHICHEVER IS LESS?

Section 2. Should anyone or more sections or provisions of this resolution be judicially determined invalid or unenforceable, such judgment shall not affect, impair or invalidate the remaining provisions of this resolution, the intention being that the various provisions are severable.

Section 3. At the November 2 2004, election, the official ballot, including absentee ballots, shall state the substance of the questions to be voted on and as so stated in section 1 of this resolution, shall constitute the ballot title, designation and submission clause, and each registered elector voting at the election shall indicate his or her choice on each question submitted.

Section 4. If a majority of all the votes cast at the election shall be for a measure, such measure shall be deemed passed, and the City of Leadville shall be authorized to act in accordance with the approved ballot issue.

**DONE AND RESOLVED THIS 1 DAY OF SEPTEMBER, 2004.**

Bud Elliott, Mayor

Note: The above methodology was prepared with the assistance of Betty Schacht (treasurer), Bud Elliot (Mayor) and Carol Hill (Council Member) and proponent / author. McMahan and Associates, LLC indicated to council that the final methodology s/b reviewed by their attorney. We are uncertain as to whether that occurred or not.