

ESTIMATED ENDING FUNDS AVAILABLE FOR 2015

<i>Information presented on a Budgetary Basis</i>		2014 Audited Actual	2015 Amended Budget	4th Quarter Budget Revisions	2015 Revised Budget 4th Qtr
General Fund	Revenues	\$ 38,639,692	\$ 41,210,952	\$ 571,475	\$ 41,782,427
	Expenditures	37,501,553	42,946,081	702,750	43,648,831
	Net Change	1,138,139	(1,735,129)	(131,275)	(1,866,404)
Estimated Ending Funds Available		16,222,134	14,487,005		14,355,730
Designations & Reservations:**					
	Contractual Reserve		300,000		300,000
	Revenue Stabilization Reserve		1,500,000		1,500,000
	Catastrophic Events Reserve		1,000,000		1,000,000
	Capital Reserve		1,765,000		1,765,000
	Opportunity/Economic Dev. Reserve		1,000,000		1,000,000
	Operational Capacity Reserve		500,000		500,000
	TABOR Reserve		1,646,134		1,646,134
Total Designations & Reservations			7,711,134		7,711,134
Unobligated Reserves			6,775,871		6,644,596
Economic Development Fund	Revenues	351,329	631,835	-	631,835
	Expenditures	3,304,423	2,155,286	-	2,155,286
	Net Change	(2,953,094)	(1,523,451)	-	(1,523,451)
Estimated Ending Funds Available		2,695,860	1,172,409		1,172,409
Committed for Fund Purpose			1,172,409		1,172,409
Unobligated Reserves			-		-
Transportation Fund	Revenues	17,638,655	18,242,737	-	18,242,737
	Expenditures	21,331,324	20,215,445	-	20,215,445
	Net Change	(3,692,669)	(1,972,708)	-	(1,972,708)
Estimated Ending Funds Available		4,459,326	2,486,618		2,486,618
Designations & Reservations:**					
	Revenue Stabilization Reserve		205,364		205,364
	Capital Replacement Reserve		1,629,227		1,629,227
Total Designations & Reservations			1,834,591		1,834,591
Unobligated Reserves			652,027		652,027
Conservation Trust Fund	Revenues	1,521,374	1,363,637	-	1,363,637
	Expenditures	1,506,666	2,421,272	-	2,421,272
	Net Change	14,708	(1,057,635)	-	(1,057,635)
Estimated Ending Funds Available		1,124,314	66,679		66,679
Committed for Fund Purpose			66,679		66,679
Unobligated Reserves			-		-
Philip S. Miller Trust Fund	Revenues	317,411	313,726	-	313,726
	Expenditures	357,495	251,705	-	251,705
	Net Change	(40,084)	62,021	-	62,021
Estimated Ending Funds Available		124,099	186,120		186,120
Committed for Fund Purpose			186,120		186,120
Unobligated Reserves			-		-

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Public Art Fund	Revenues	25,168	25,310	-	25,310
	Expenditures	12,092	75,000	-	75,000
	Net Change	13,076	(49,690)	-	(49,690)
Estimated Ending Funds Available		79,099	29,409		29,409
Committed for Fund Purpose			29,409		29,409
Unobligated Reserves			-		-
Police Forfeiture Fund	Revenues	11,211	23,911	-	23,911
	Expenditures	-	23,816	-	23,816
	Net Change	11,211	95	-	95
Estimated Ending Funds Available		23,821	23,916		23,916
Committed for Fund Purpose			23,916		23,916
Unobligated Reserves			-		-
Downtown Development TIF Fun	Revenues	-	1,600,000	-	1,600,000
	Expenditures	-	1,600,000	-	1,600,000
	Net Change	-	-	-	-
Estimated Ending Funds Available		-	-		-
Committed for Fund Purpose			-		-
Unobligated Reserves			-		-
Parks & Recreation Capital Fund	Revenues	3,849,358	10,295,570	-	10,295,570
	Expenditures	18,195,483	11,333,224	400,000	11,733,224
	Net Change	(14,346,125)	(1,037,654)	(400,000)	(1,437,654)
Estimated Ending Funds Available		1,859,262	821,608		421,608
Committed for Fund Purpose			821,608		421,608
Unobligated Reserves			-		-
Municipal Facilities Capital Fund	Revenues	464,712	400,602	-	400,602
	Expenditures	148,208	386,738	-	386,738
	Net Change	316,504	13,864	-	13,864
Estimated Ending Funds Available		1,313,947	1,327,811		1,327,811
Committed for Fund Purpose			1,327,811		1,327,811
Unobligated Reserves			-		-
Fire Capital Fund	Revenues	490,220	448,369	-	448,369
	Expenditures	244,222	270,294	-	270,294
	Net Change	245,998	178,075	-	178,075
Estimated Ending Funds Available		2,581,259	2,759,334		2,759,334
Committed for Fund Purpose			2,759,334		2,759,334
Unobligated Reserves			-		-

ESTIMATED ENDING FUNDS AVAILABLE FOR 2015

<i>Information presented on a</i>		2014	2015	4th Quarter	2015
<i>Budgetary Basis</i>		Audited	Amended	Budget	Revised
		Actual	Budget	Revisions	Budget 4th Qtr
Police Capital Fund	Revenues	262,468	512,591	-	512,591
	Expenditures	211,075	778,877	-	778,877
	Net Change	51,393	(266,286)	-	(266,286)
Estimated Ending Funds Available		271,093	4,807		4,807
Committed for Fund Purpose			4,807		4,807
Unobligated Reserves			-		-
Transportation Capital Projects Fund	Revenues	28,700,285	9,530,164	-	9,530,164
	Expenditures	28,326,369	49,190,230	-	49,190,230
	Net Change	373,916	(39,660,066)	-	(39,660,066)
Estimated Ending Funds Available		39,717,855	57,789		57,789
Committed for Fund Purpose			57,789		57,789
Unobligated Reserves			-		-
General Long-Term Planning Fund	Revenues	1,079,994	1,087,237	-	1,087,237
	Expenditures	1,034,720	1,302,284	-	1,302,284
	Net Change	45,274	(215,047)	-	(215,047)
Estimated Ending Funds Available		1,902,132	1,687,085		1,687,085
Committed for Fund Purpose			1,687,085		1,687,085
Unobligated Reserves			-		-
Water Fund	Revenues	13,257,747	19,197,995	6,608,892	25,806,887
	Expenditures	20,365,447	16,374,964	6,608,892	22,983,856
	Net Change	(7,107,700)	2,823,031	-	2,823,031
Estimated Ending Funds Available		12,374,849	15,197,880		15,197,880
Designations & Reservations:**					
Operating Designations			1,311,108		1,311,108
Capital Reserve			4,829,249		4,829,249
Reserve for Catastrophic Failure			3,586,715		3,586,715
Rate Stabilization Reserve			1,000,000		1,000,000
Total Designations & Reservations			10,727,072		10,727,072
Unobligated Reserves			4,470,808		4,470,808
Water Resources Fund	Revenues	20,130,123	23,182,047	-	23,182,047
	Expenditures	24,743,586	22,634,820	-	22,634,820
	Net Change	(4,613,463)	547,227	-	547,227
Estimated Ending Funds Available		76,796,700	77,343,927		77,343,927
Designations & Reservations:**					
Operating Designations			662,240		662,240
Capital Reserve			69,891,867		69,891,867
Debt Service Reserve			4,621,825		4,621,825
Variable Interest Rate Reserve			1,632,000		1,632,000
Reserve for Catastrophic Failure			535,995		535,995
Total Designations & Reservations			77,343,927		77,343,927
Unobligated Reserves			-		-

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<i>Information presented on a Budgetary Basis</i>		2014 Audited Actual	2015 Amended Budget	4th Quarter Budget Revisions	2015 Revised Budget 4th Qtr
Stormwater Fund	Revenues	4,807,631	3,903,049	-	3,903,049
	Expenditures	2,285,475	6,615,744	250,000	6,865,744
	Net Change	2,522,156	(2,712,695)	(250,000)	(2,962,695)
Estimated Ending Funds Available		6,649,615	3,936,920		3,686,920
Designations & Reservations:**					
	Operating Designations		342,332		342,332
	Capital Reserve		3,594,588		3,344,588
Total Designations & Reservations			3,936,920		3,686,920
Unobligated Reserves			-		-
Wastewater Fund	Revenues	10,462,445	13,756,035	-	13,756,035
	Expenditures	10,602,663	10,368,209	-	10,368,209
	Net Change	(140,218)	3,387,826	-	3,387,826
Estimated Ending Funds Available		10,930,426	14,318,252		14,318,252
Designations & Reservations:**					
	Operating Designations		851,775		851,775
	Capital Reserve		10,211,036		10,211,036
	Reserve for Catastrophic Failure		1,519,860		1,519,860
Total Designations & Reservations			12,582,671		12,582,671
Unobligated Reserves			1,735,581		1,735,581
Golf Course Fund	Revenues	2,856,262	4,272,000	4,455,000	8,727,000
	Expenditures	2,612,972	3,248,953	5,314,982	8,563,935
	Net Change	243,290	1,023,047	(859,982)	163,065
Estimated Ending Funds Available		1,928,462	2,951,509		2,091,527
Designations & Reservations:**					
	Revenue Stabilization Reserve		200,000		200,000
	Capital Reserve		800,000		650,000
	Debt Service Reserve		1,093,140		521,665
Total Designations & Reservations			2,093,140		1,371,665
Unobligated Reserves			858,369		719,862
Development Services Fund	Revenues	4,081,427	4,852,321	70,584	4,922,905
	Expenditures	3,756,698	4,379,248	543,657	4,922,905
	Net Change	324,729	473,073	(473,073)	-
Estimated Ending Funds Available		6,338,733	6,811,806		6,338,733
Designations & Reservations:**					
	Capital Opportunity Reserve		1,000,000		1,000,000
	Revenue Stabilization Reserve		5,811,806		5,338,733
Total Designations & Reservations			6,811,806		6,338,733
Unobligated Reserves			-		-

ESTIMATED ENDING FUNDS AVAILABLE FOR 2015

<i>Information presented on a</i>		2014	2015	4th Quarter	2015
<i>Budgetary Basis</i>		Audited	Amended	Budget	Revised
		Actual	Budget	Revisions	Budget 4th Qtr
Community Center Fund	Revenues	6,681,636	6,881,122	-	6,881,122
	Expenditures	5,161,911	9,163,409	464,988	9,628,397
	Net Change	1,519,725	(2,282,287)	(464,988)	(2,747,275)
Estimated Ending Funds Available		3,483,498	1,201,211		736,223
Designations & Reservations:**					
Revenue Stabilization Reserve			200,000		200,000
Capital Replacement Reserve			368,524		368,524
Total Designations & Reservations			568,524		568,524
Unobligated Reserves			632,687		167,699
Employee Benefits Fund	Revenues	5,559,965	7,060,683	-	7,060,683
	Expenditures	5,751,431	7,155,685	-	7,155,685
	Net Change	(191,466)	(95,002)	-	(95,002)
Estimated Ending Funds Available		3,196,852	3,101,850		3,101,850
Designations & Reservations:**					
Claims Reserve			1,438,226		1,438,226
Health Care Cost Reserve			801,150		801,150
Total Designations & Reservations			2,239,376		2,239,376
Unobligated Reserves			862,474		862,474
Fleet Services Fund	Revenues	3,149,951	3,667,491	-	3,667,491
	Expenditures	2,665,191	3,753,029	-	3,753,029
	Net Change	484,760	(85,538)	-	(85,538)
Estimated Ending Funds Available		1,868,021	1,782,483		1,782,483
Committed for Fund Purpose			1,782,483		1,782,483
Unobligated Reserves			-		-
Total All Funds	Revenues	164,339,064	172,459,384	11,705,951	184,165,335
	Expenditures	190,119,004	216,644,313	14,285,269	230,929,582
	Net Change	(25,779,940)	(44,184,929)	(2,579,318)	(46,764,247)
Estimated Ending Funds Available		\$ 195,941,357	\$ 151,756,428		\$ 149,177,110
Total Designations & Reservations			125,849,161		125,849,161
Total Committed for Fund Purpose			9,919,450		9,919,450
Total Unobligated Reserves			\$ 15,987,817		\$ 13,408,499

**Designations & Reservations based on the Fund Balance Reserve Considerations discussion memo that has been approved as concept, but not as policy at this time