

September Study Session



2015 Recommended Budget

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Budget Officer

Presented
September 9, 2014

Agenda

- Total City Budget Overview
- General Fund Overview
- Enterprise Funds Highlights
- Capital Program Review
- Compensation and Benefits

Budget Discussions with Council Leading to the 2015 Budget

- PBB - Study Session – January 14
- PBB Result Area Setting – Regular Meeting – January 21
- Council Goal Setting Session – January 25
- Governmental Budgeting Orientation Study Session – January 28
- PBB Result Maps Regular Meeting - March 18
- PBB Study Session – Presentation of Model - May 13
- Capital Program Study Session – June 10
- PBB Analysis Study Session – June 24
- Capital Program Adoption – July 1

Colorado Trends

Colorado State Planning & Budgeting, in their *Colorado Economic Forecast, June 2014*, highlighted:

- Continued slow job growth: 2014 increase 3.1%, with 2.8% in 2015.
- Unemployment in 2014 at 5.8%, then a slow decrease to 4.7% by 2016.
- Retail spending is projected to continue modest growth with a 5.8% increase in 2015.
- Personal income will increase 5.9% in 2014, and growth will continue, at 5.7% in 2015.

Loveland Trends

Colorado Department of Labor & Employment reports:

- Unemployment rate in Loveland was 4.8% in July 2014.
- Unemployment rate in Loveland was 6.1% in July 2013.

Total City Budget Overview

Key Concepts and Building Blocks for Revenue Budget:

- Property tax flat with assessed valuation growth of 0.9%.
- Sales tax base increases 6.0% over projected 2014 collections.
- Auto use tax flat 2014 projections at \$2.5 million.
- Building use tax and building permit revenues based on projected building activity.
- Interest calculated at 1.02% of projected beginning balance.
- Rate increases in the Water & Power and Storm Water Enterprise funds.

Total City Budget Overview

Key Concepts and Building Blocks for Expense Budget:

- Recovery from recession continues.
- Sales tax has experienced stronger growth.
- Commercial building projects remain severely constrained, but housing projects beginning to recover.
- Increased job growth with 1,280 more people employed through July compared to the same period last year⁽¹⁾.
- Property values are expected to slowly improve.

⁽¹⁾ Larimer County Workforce Center July Report

2015 Budget Building Blocks

- Council Priorities from January Planning Session
 1. Public Safety
 2. Economic Vitality
 3. Infrastructure

2015 Budget Building Blocks

- Merit Pool set at 3.5% of current salaries.
- Health claims budgeted at an increase of \$522,000 or 6.5% based on current experience.
- Fuel estimated to be flat to the 2014 adopted budget.
- All one-time items removed.
- No across the board inflation, addressed on a case-by-case basis.
- Major capital projects based on the Capital Program.

Total Budget Expense Growth

<u>Budget Year</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Operations	142,175	160,532	166,369	168,949
Percent Change	3.3%	12.9%	3.6%	1.6%
Capital	36,758	46,320	57,004	49,505
Percent Change	-1.2%	-14.6%	23.1%	-13.2%
Total Net Budget	178,933	206,852	223,373	218,454
Percent Change	0.4%	15.6%	8.0%	-2.2%

*All numbers in thousands.



Total Budget Revenues

<u>REVENUE</u>	<u>2013</u> <u>Actual</u>	<u>2014</u> <u>Adopted</u>	<u>2014</u> <u>Revised</u>	<u>2015</u> <u>Budget</u>	<u>%</u> <u>Change</u>
Beginning Balance	194,193	166,384	199,745	135,458	
Taxes	52,554	54,149	54,149	58,292	7.7%
Intergovernmental	9,255	7,234	10,108	21,146	192.3%
Impact Fees	11,004	10,277	10,277	11,440	11.3%
Charges for Service	44,703	47,848	47,296	48,594	1.6%
Interest	(1,501)	1,965	1,965	1,793	(8.7%)
Other	4,955	1,256	1,867	2,764	120.0%
Utility Charges	73,046	78,560	78,560	83,936	6.8%
Utility Other	2,108	1,834	1,837	2,166	18.1%
PILT	5,519	5,943	5,944	6,298	6.0%
Bond Proceeds	-	-	12,200	10,000	100.0%
Less Administrative Charges	(3,234)	(6,289)	(6,289)	(6,391)	1.6%
Total Net Revenue	198,409	202,777	265,710	240,039	18.4%
Transfers	23,117	21,352	47,796	15,145	(29.1%)
Total Revenue	221,526	224,129	265,710	255,184	13.9%
Total Resources	415,719	390,513	465,455	390,642	

*All numbers in thousands.



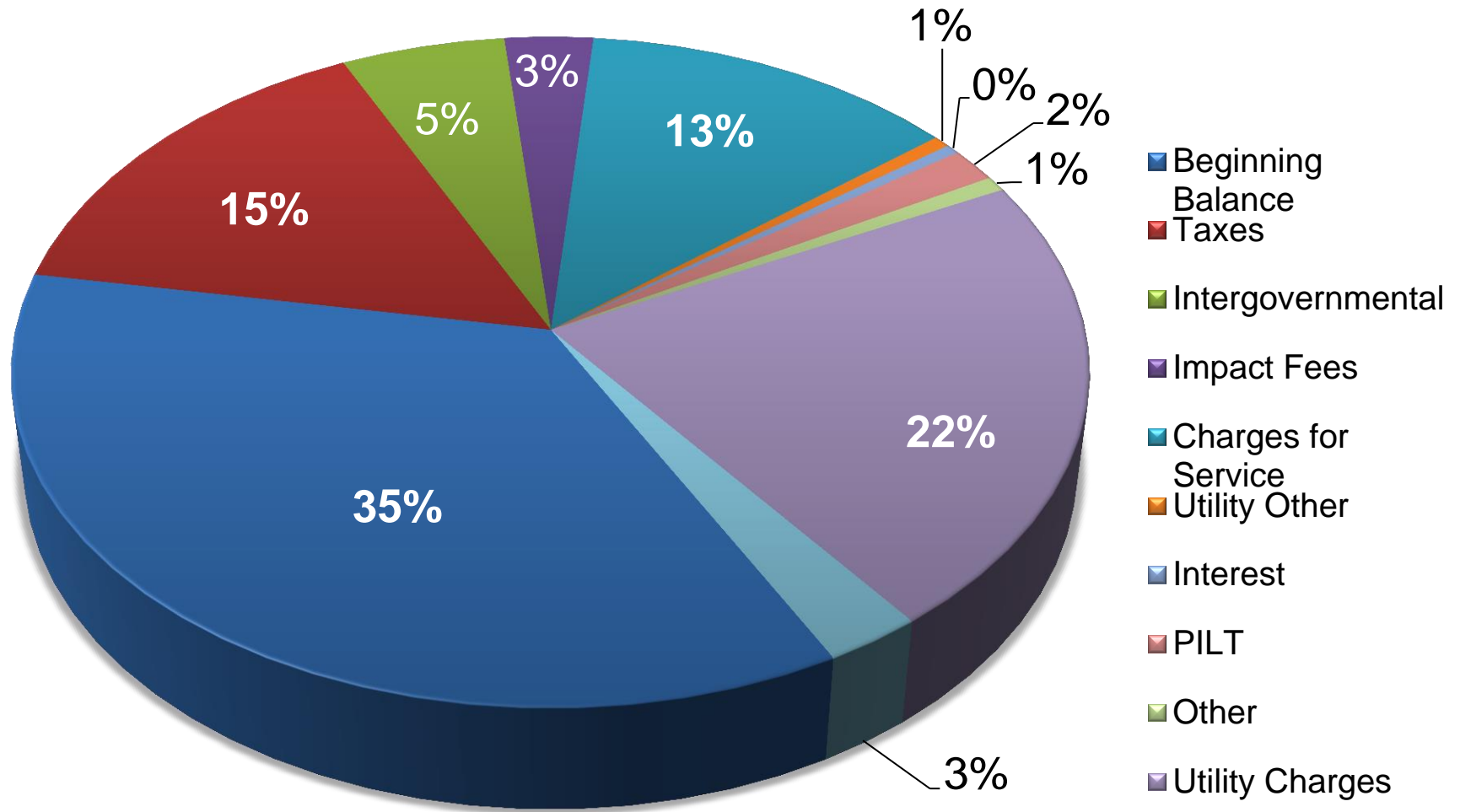
Total Budget Expenses

	<u>2013</u> <u>Actual</u>	<u>2014</u> <u>Budget</u>	<u>2014</u> <u>Revised</u>	<u>2015</u> <u>Budget</u>	<u>%</u> <u>Change</u>
Appropriations					
General Fund (net expense)	64,675	77,171	85,600	73,805	(4.4%)
Enterprise Funds	101,210	117,405	147,654	109,397	(6.8%)
Internal Service Funds	17,533	19,279	19,658	20,996	8.9%
Special Revenue Funds	33,004	30,870	77,085	29,402	(4.8%)
Total Expense	216,422	244,725	329,997	233,600	(4.5%)
Less Transfers	23,117	21,352	47,796	15,145	(29.1%)
Total Net Expense	193,305	223,373	282,201	218,454	(2.2%)
Ending Balance	199,298	145,788	135,458	157,043	

*All numbers in thousands.



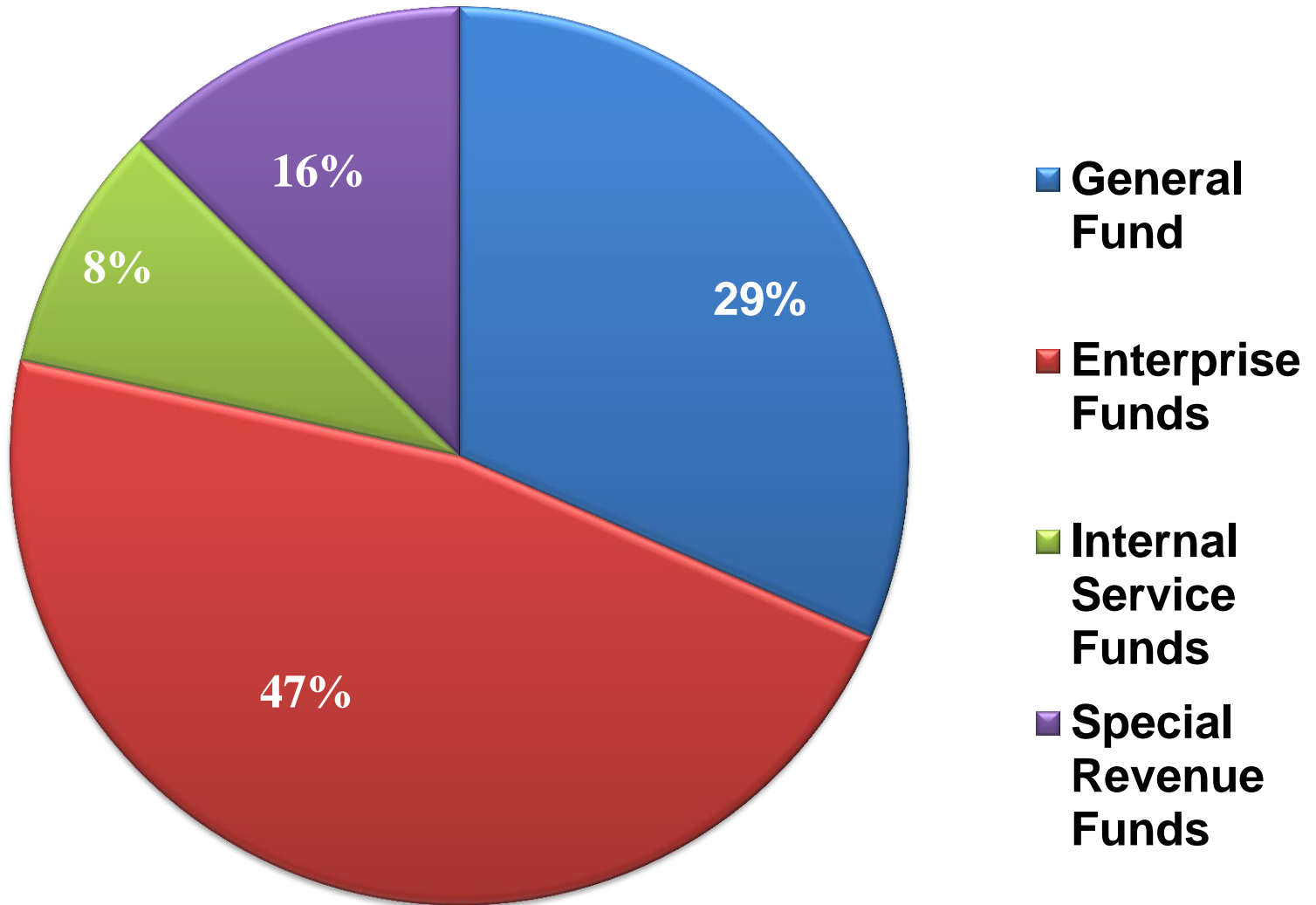
Total Budget Source of Funds



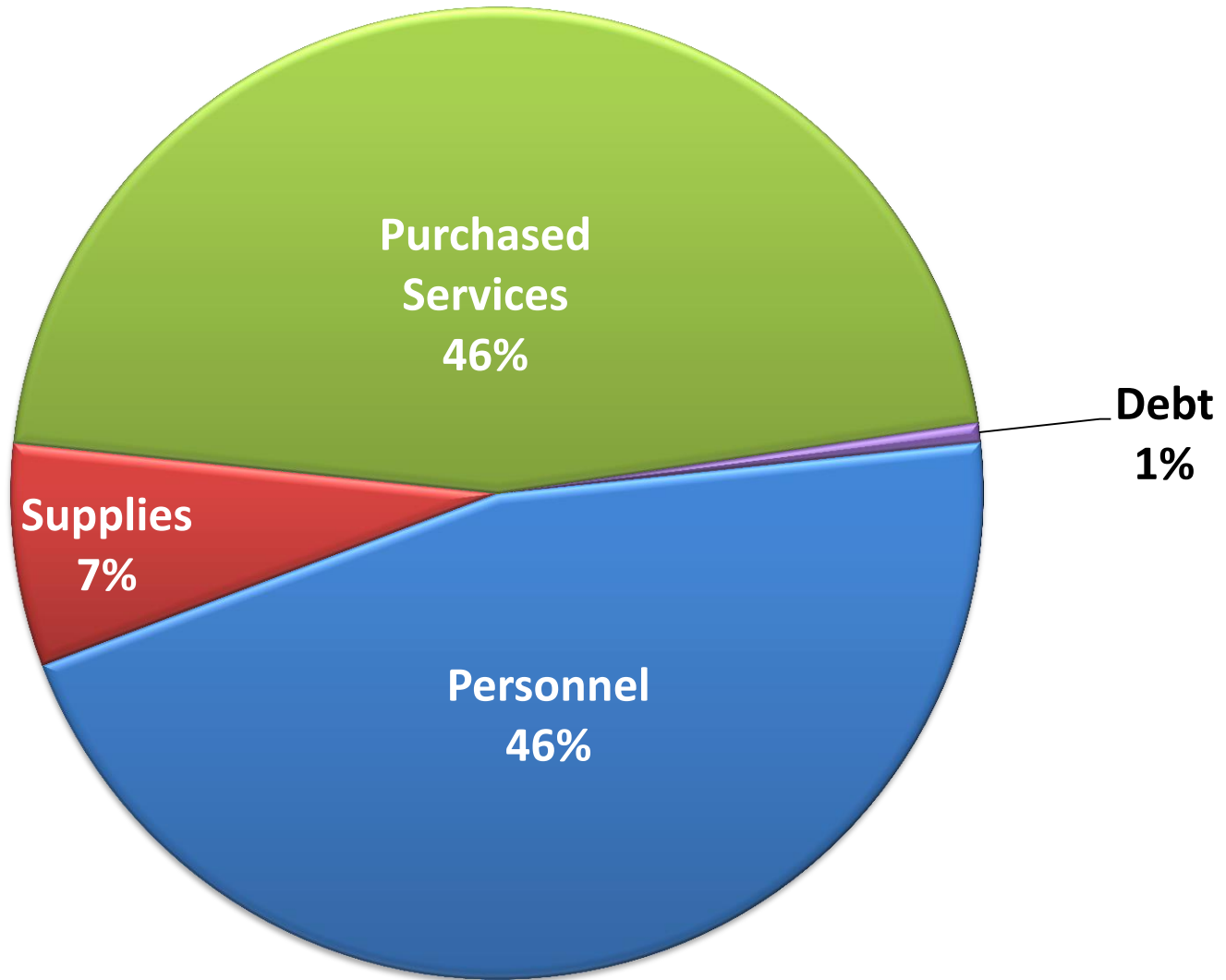
Significant Revenue Recommendations

- Continue 1% per year increase in water rates for new reservoir and another 8% for treatment plant and distribution system capital improvements based on and consistent with the rate track approved in Resolution #R-16-2013 on March 5, 2013;
- Increase of 9.1% in Wastewater primarily for infrastructure improvements based on direction from Council in discussions regarding the Capital Program;
- Increase of 5.83% in Power rates with 4.83% to pass through a PRPA increase and 1% to recover non-reimbursable expenses from the 2013 Flood;
- Increase of 9.6% in Storm Water rates to fund unmet capital needs consistent with Resolution #R-66-2013 approved October 1, 2013.

Total Fund Appropriations



Operating Expenses



Purchased Power Expense, Capital Expense and Transfers excluded

Citywide Benefited FTE Changes

- Total City increase of 24.18 from the 2014 Adopted Budget; 21.0 Benefitted FTEs new in the 2015 Recommended Budget;
- Increase of 13.5 FTE added in the Recommended Budget;
- Increase of 8.5 FTEs in the Enterprise Funds

General Fund Overview

General Fund Summary

General Fund	2013 Actual	2014 Adopted	2014 Revised Budget	2015 Budget	% Change
Beginning Balance	\$31,848	\$31,221	\$38,878	\$26,011	(16.7%)
Revenue (Net)	71,705	72,669	72,732	77,078	6.1%
Appropriations (net)	64,675	77,171	85,600	73,805	(4.4%
Ending Balance	\$38,878	\$26,719	\$26,011	\$29,267	9.5%

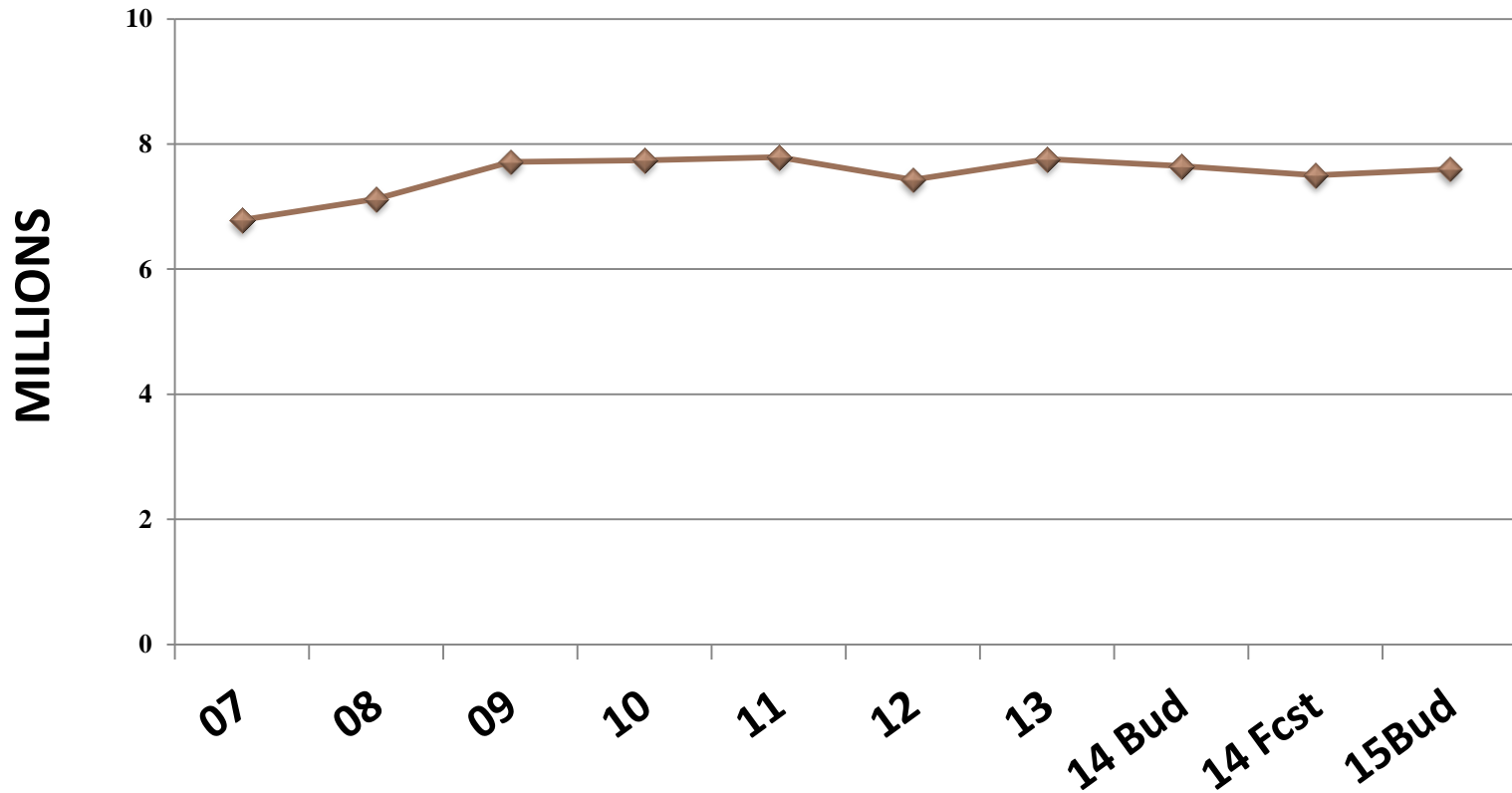
*All numbers in thousands



General Fund Revenue

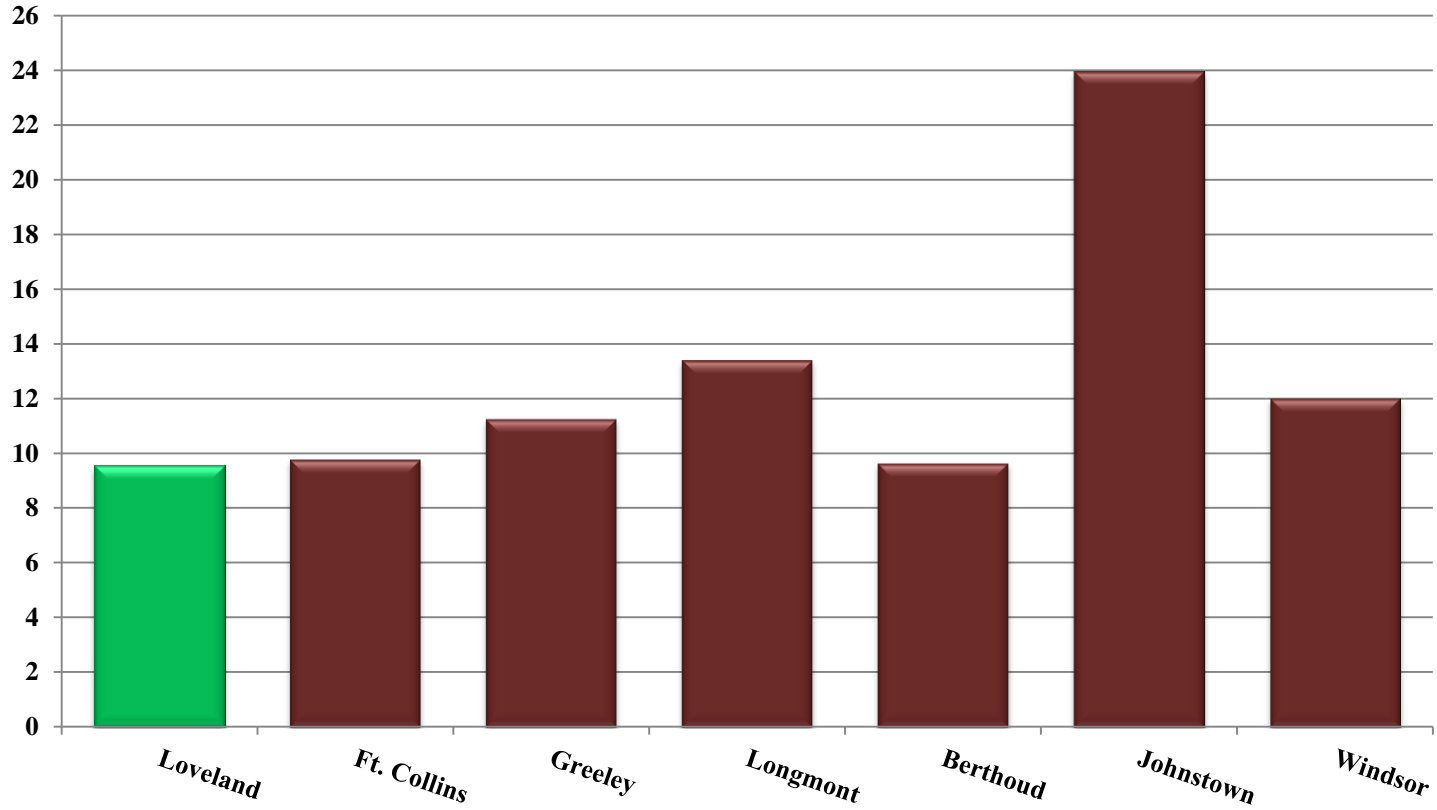
<u>Revenue</u>	<u>2013 Actual</u>	<u>2014 Adopted</u>	<u>2014 Revised</u>	<u>2015 Budget</u>	<u>% Change</u>
<i>Beginning Balance</i>	31,848	31,221	38,878	26,011	
Taxes	51,737	53,280	53,280	57,381	6.7%
Licenses & Permits	1,719	1,977	1,977	2,333	18.0%
Intergovernmental	556	344	344	454	32.1%
Chrgs. for Service	8,508	8,858	8,858	8,036	9.3%
Administrative Overhead	3,234	6,289	6,289	6,391	1.6%
Fines & Penalties	872	1,010	1,010	970	(4.0%)
Interest	(476)	333	333	347	4.3%
PILT	5,519	5,943	5,943	6,298	6.0%
Miscellaneous	3,091	817	880	1,149	40.5%
Transfers	162	107	107	109	2.7%
Total Revenue	74,939	78,959	79,022	83,469	5.0%
Admin. Charges	(3,234)	(6,289)	(6,289)	(6,391)	1.6%
Net Revenue	71,705	72,669	72,732	77,078	5.3%
Total Resources	103,553	103,891	111,611	103,072	

Property Tax Revenue

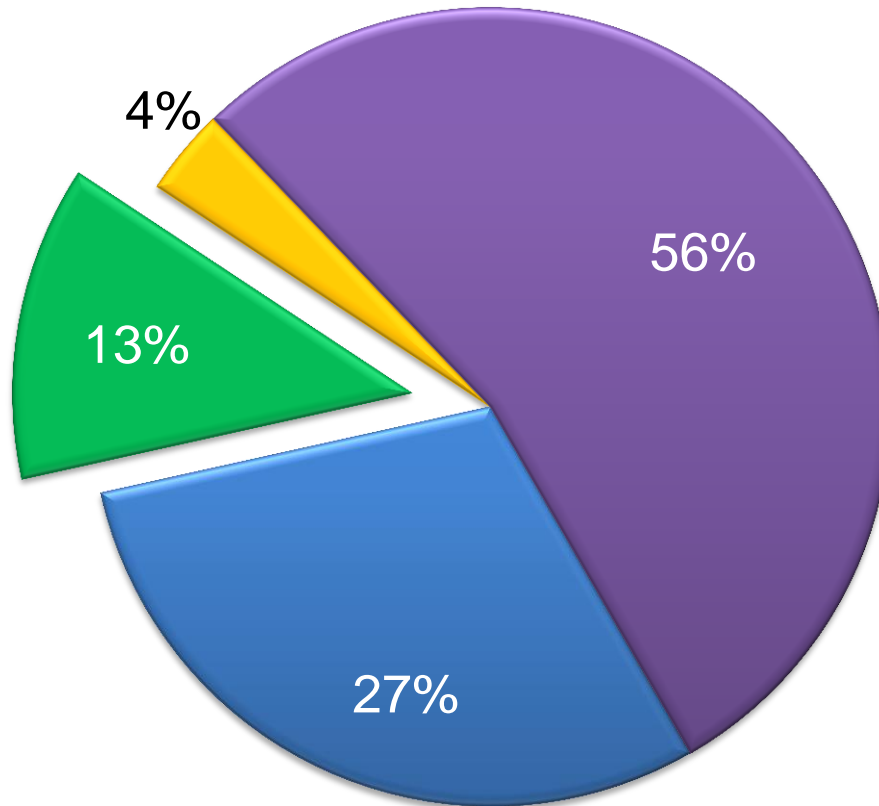


Mill Levy

Mill Levy

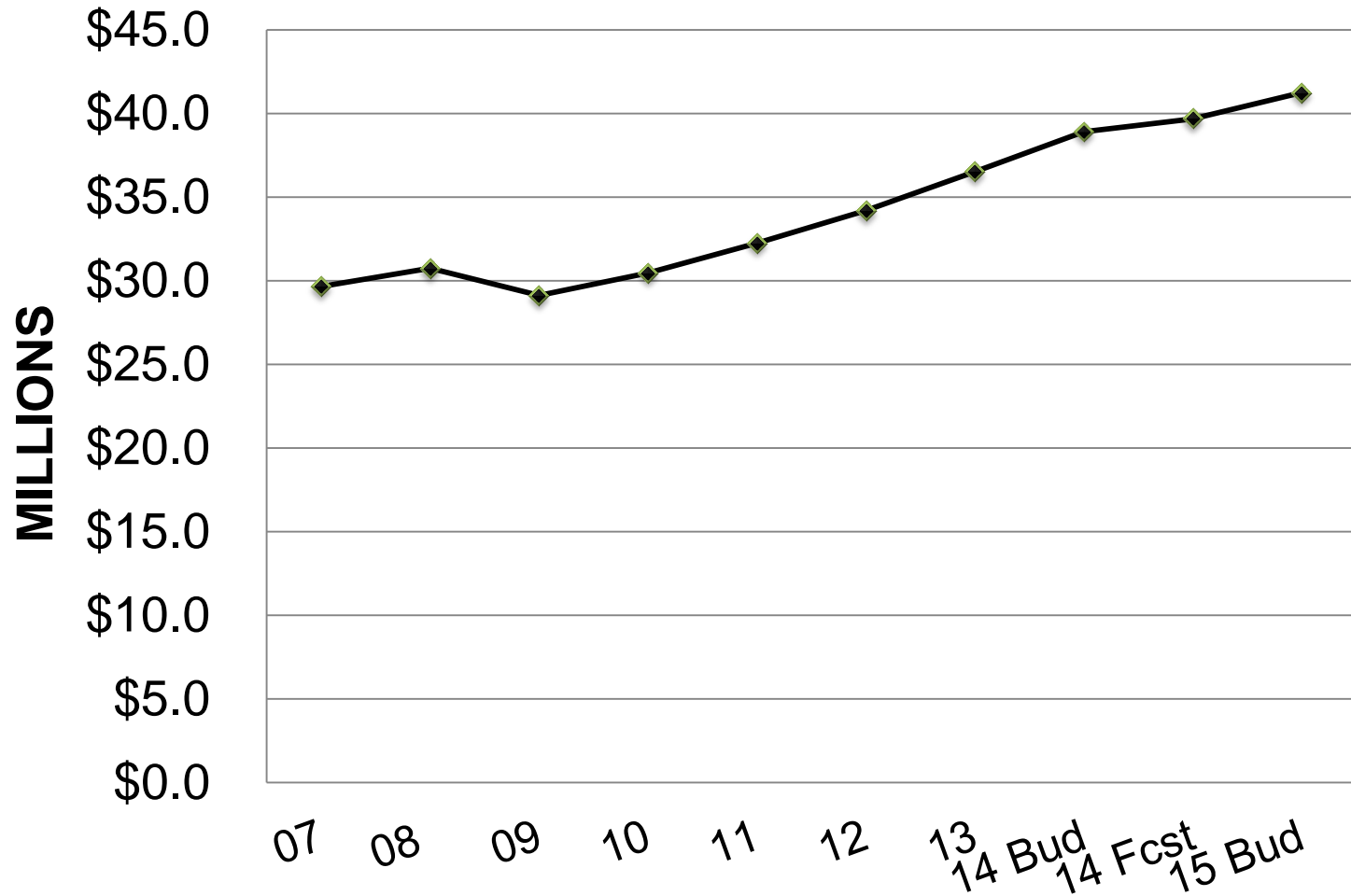


City Mill Levy Compared to Total Tax Bill



- Larimer County (22.424 mills)
- City of Loveland (9.564 mills)
- Special Districts (2.661 mills)
- School District (40.416 mills)

Sales Tax Collection



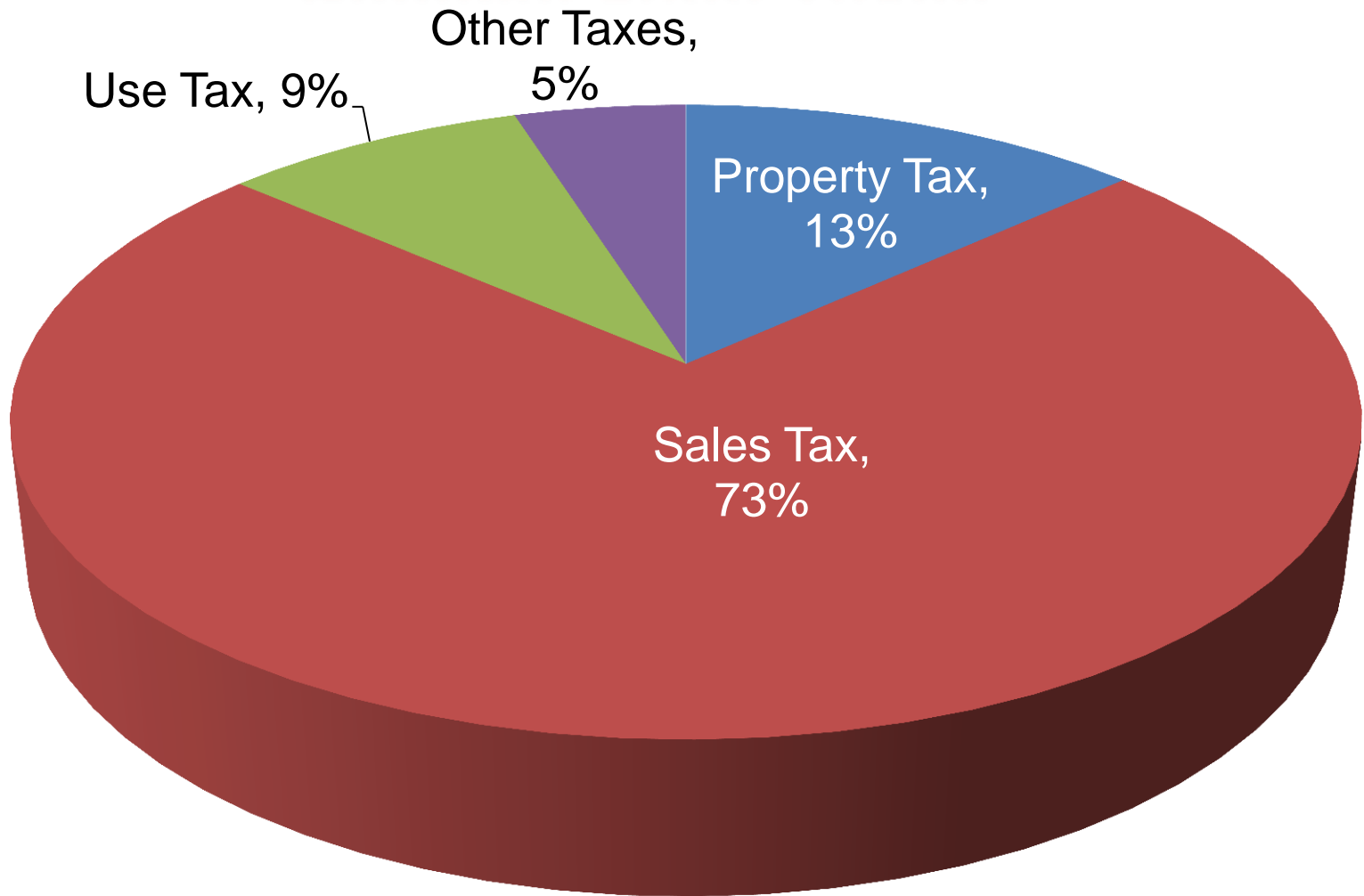
Factors for Sales Tax Development

- Retail Sales statewide are projected to increase 5.5% in 2014.
- Personal Income in the State is projected to increase 5.9% in 2014.
- Statewide population growth is estimated at 1.7%.
- CPI projected to increase 2.6%.
- Current 2013 City collections are 7.7% above 2013.
- City collections estimated to grow 6.0% to the current 2014 forecast.

Use Tax Revenue



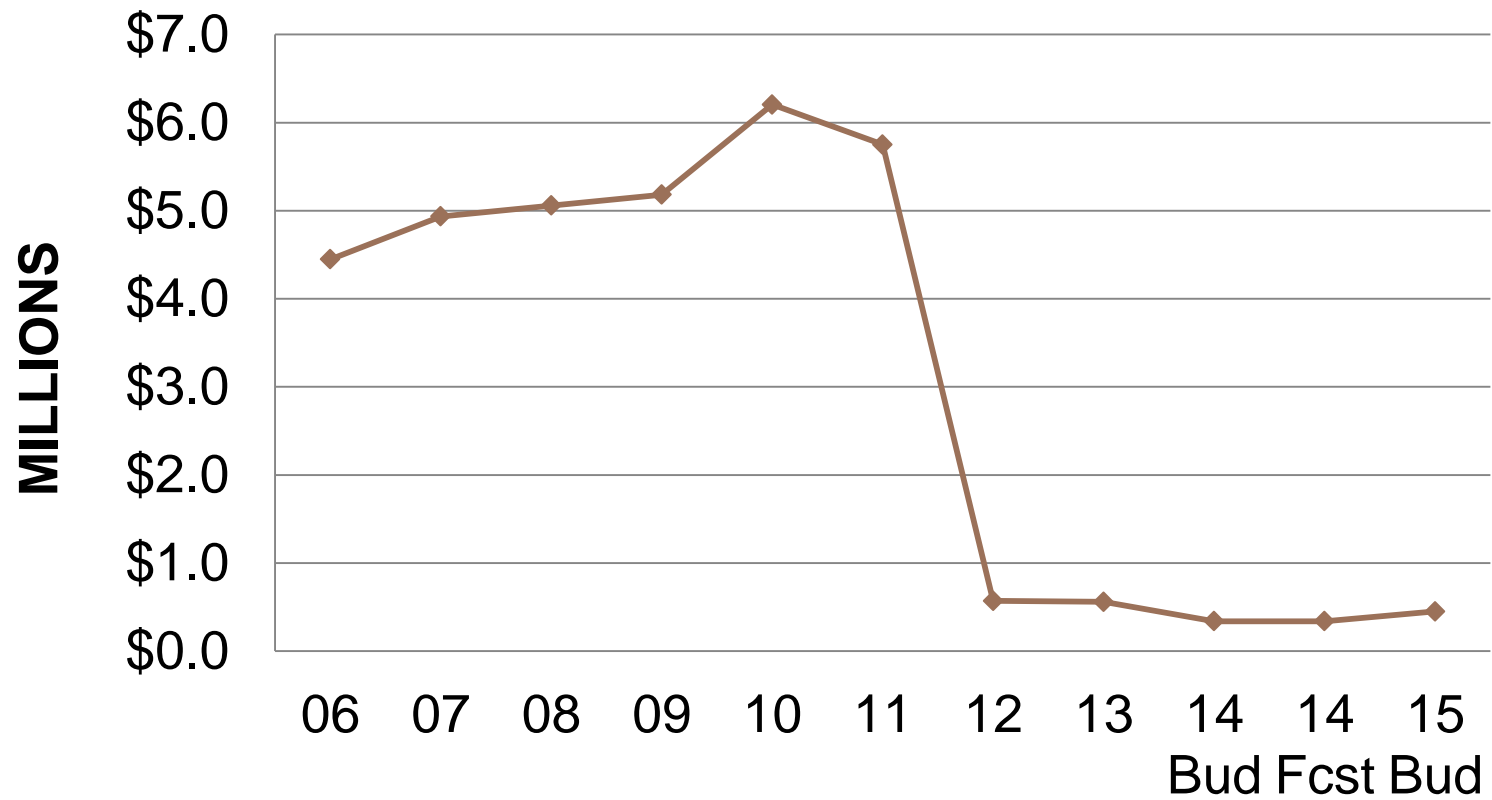
General Fund Taxes



Intergovernmental Revenues

Thompson Valley EMS Dispatch	217,670
Severance Tax	200,000
Berthoud Fire Dispatch	20,500
State Library Grant	15,780
Total	453,950

Intergovernmental Revenue



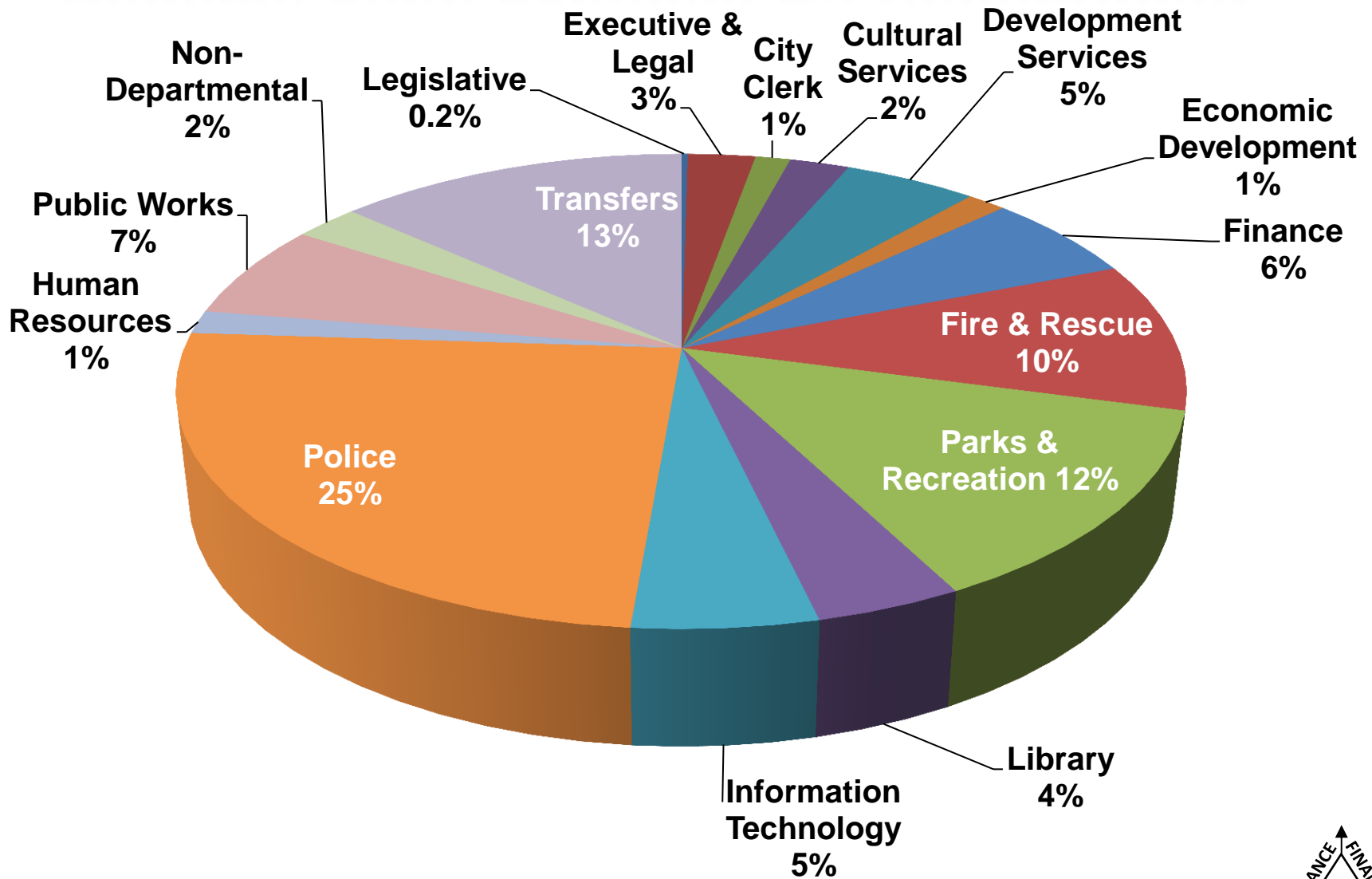
General Fund Expenses

	2013 Actual	2014 Adopted	2014 Revised	2015 Budget	% Change
Legislative	\$118	\$135	\$153	\$180	33.2%
Executive/Legal	1,957	1,968	1,973	2,067	5.1%
City Clerk & Court	454	1,031	1,051	1,068	3.6%
Cultural Services	1,719	1,899	2,020	1,824	(4.0%)
Development Services	2,951	3,781	4,193	4,064	7.5%
Economic Dev.	1,825	1,141	2,228	1,191	4.4%
Finance	4,221	4,861	4,861	4,820	0.8%
Fire & Rescue	6,969**	7,800**	8,188**	8,671**	11.2%
Human Resources	962	1,230	1,230	1,270	3.2%
Information Tech.	3,516	3,603	3,806	4,013	11.4%
Library	2,799	3,083	3,147	3,202	3.9%
Parks & Rec.	8,640	10,174	11,835	10,562	3.8%
Police	17,098	18,696	18,818	19,813	6.0%
Public Works	5,178	5,214	5,271	5,228	0.3%
Non-Departmental	1,134	883	957	1,494	69.2%
Transfers	8,366	17,961	22,150	10,727	(40.3%)
Less Admin. Expense	(3,234)	(6,289)	(6,289)	(6,391)	1.6%
Total	\$64,675	\$77,171	\$85,600	\$73,805	(4.4%)
Ending Balance	\$38,878	\$26,719	\$26,011	\$29,267	

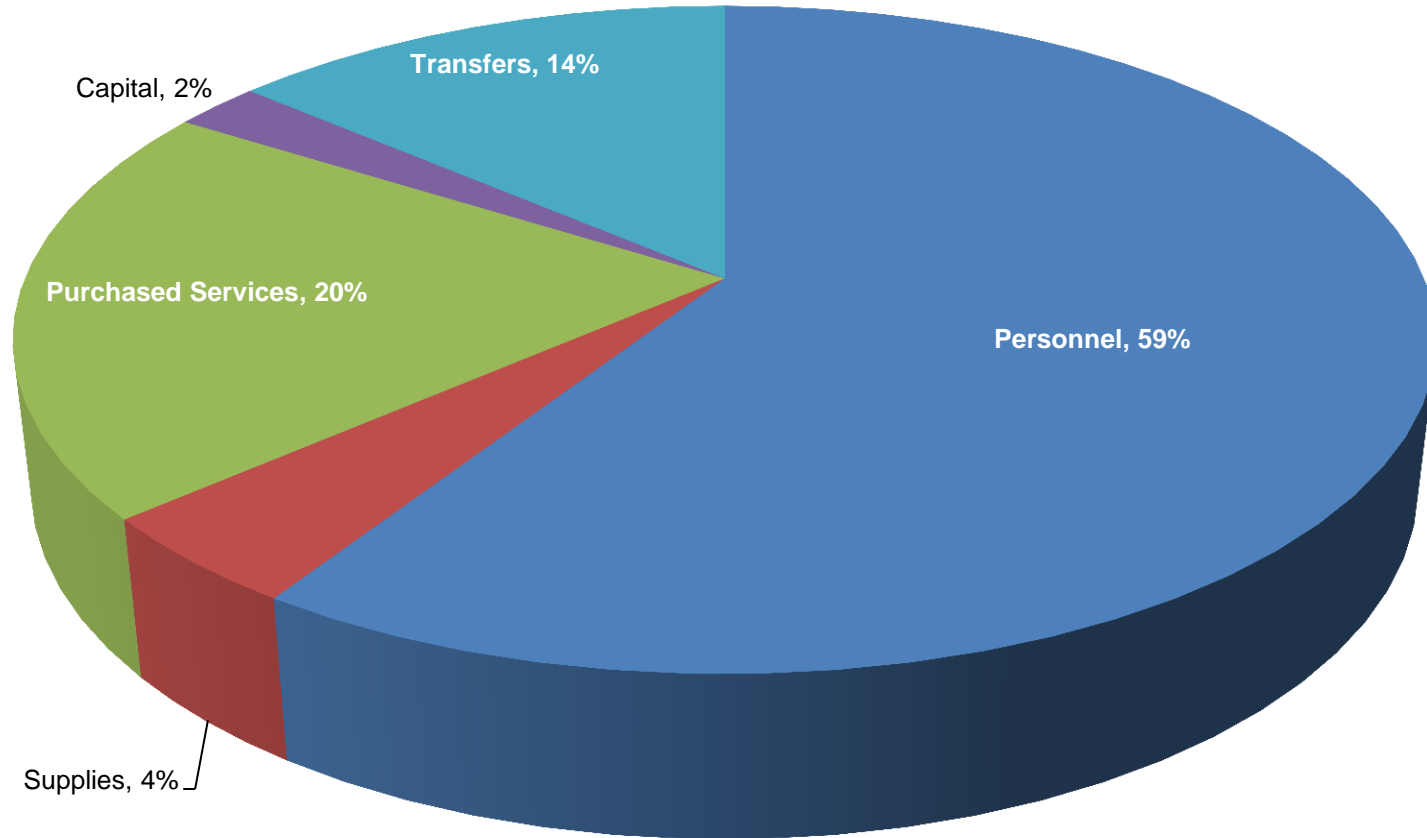
** This is the City Contribution to the Loveland Fire Rescue Authority. The 2014 Revised includes \$7,500 budgeted in the General Fund.

*All numbers in thousands.

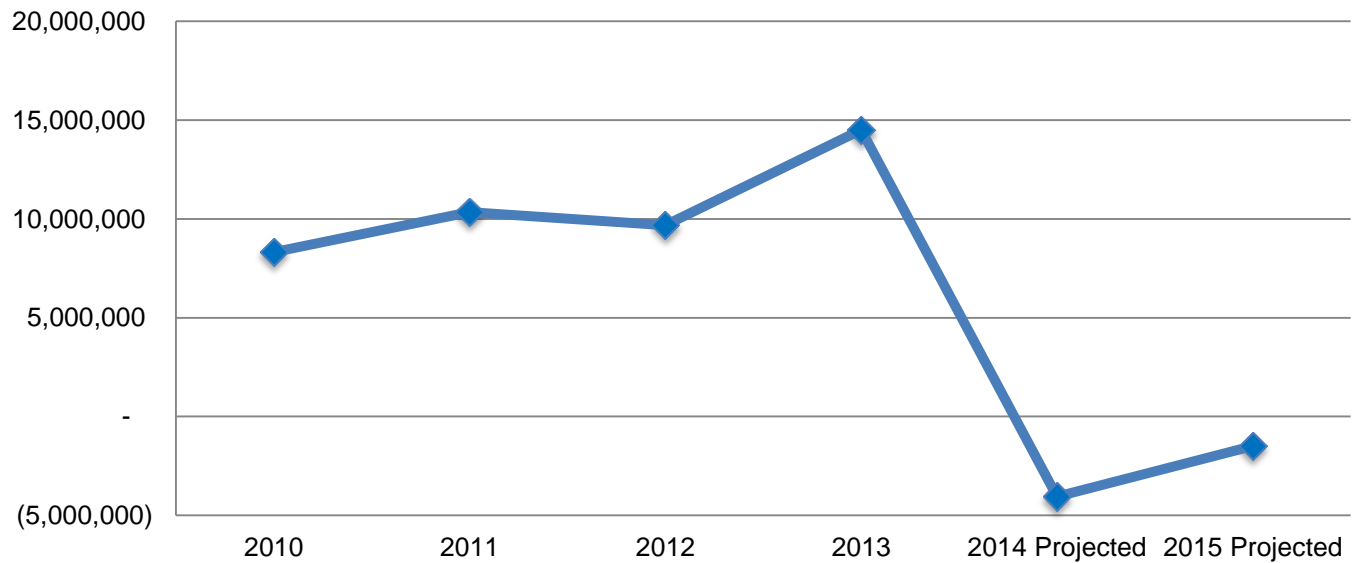
General Fund Expense By Department



General Fund Expense



Undesignated Fund Balance - Amount over the 15% Fund Balance Policy Target



Significant Recommended Supplements - General Fund

- \$193,330 – Salary and operating costs for the addition of 1 FTE in the Police Department, a Detective position. The includes the one-time cost of a vehicle purchase.
- \$191,220 – Salary and operating costs for the addition of 1 FTE in the Police Department, a Police Officer position. The includes the one-time cost of a vehicle purchase.
- \$122,520 – Salary and operating costs for the addition of 1 FTE in the Police Department, a Community Service Officer position. The includes the one-time cost of a vehicle purchase.
- \$185,000 – Funding for consulting services to update the Zoning Code to be in alignment with the new Comprehensive Plan.

Significant Recommended Supplements - General Fund

- \$163,940 – Funding for two FTE's in Development Services to improve the development review process.
- \$156,940 – Funding for an one FTE in Loveland Fire Rescue Authority, a Fire Engineer to staff the Training Facility. The City's share is 82% of the cost.
- \$111,200 – Increase in Artist Fees for the Rialto Theater. The cost is offset by a projected \$200,000 increase in revenue.
- \$85,000 – Increase in operating and capital costs for the Information Technology Department to implement the Disaster Recovery and Business Continuity Plan.

Significant Recommended Supplements

- General Fund

- \$84,700 – Salary and operating costs for the addition of 1 FTE in the Police Department, a civilian Victim Witness coordinator position.
- \$74,020 – Funding for one FTE in the Information Technology Department, an Computer Support Technician position, to support the Police Department.
- \$65,000 – Funding for contractual building permit inspection services to meet the projected growth in building demand.
- \$62,510 – Salary and operating costs for the addition of 1 FTE in the Police Department, a civilian Records Specialist position.
- \$62,500 – Funding for one FTE in the Library Department for a Librarian II position for the Children and Teen areas.
- \$44,280 – Funding for one FTE in Loveland Fire Rescue Authority, an Administrative Analyst position for half the year. The City's share is 82% of the cost.

Significant Recommended Supplements - Other Funds

- \$102,000 – Funding for the first year of a two year program for the purchase of 800 MHz radios for the Street Maintenance Division, identified as weakness after the 2013 Flood.
- \$90,000 – Increase in funding for website updates and social media marketing in the Lodging Tax Fund.
- \$81,000 – Funding for replacement of tools and major equipment in the Vehicle Maintenance Division.
- \$68,500 – Funding for a new pavement marking truck in the Traffic Engineering Division.

Significant Recommended Supplements - Other Funds

- \$55,000 – Funding to replace a snow removal tractor for the Facilities Management Division.
- \$52,000 – Increase in funding for the GoWest Summit in the Lodging Tax Fund.
- \$50,000 – Funding for contractual permit processing and inspections in the Project Engineering Division.

Significant Enterprise Fund Expense Highlights

-Water

- \$166,490 – Increase in funding for the Enterprises share of the cost of five new FTEs, a Civil Engineer position, a GIS Specialist position, a Public Works Inspector position, a Water Systems Operator position and a Support Specialist position;
- \$150,000 – Funding for increased Colorado-Big Thompson contract expenses;
- \$80,000 – Increase in legal, engineering and purchased services related to water rights and water court.
- \$60,000 – Increased funding for chemical costs at the water treatment plant.

Significant Enterprise Fund Expense Highlights - Wastewater

- \$153,030 – Increase in funding for the Enterprises share of the cost of five new FTEs, a Civil Engineer position, a GIS Specialist position, a Public Works Inspector position, a Water Systems Operator position and a Support Specialist position;

Significant Enterprise Fund Expense Highlights - Power

- \$2,032,830 – Increase for purchased power.
- \$175,000 – Increase in professional services costs for SCADA support from the Platte River Power Authority.
- \$151,210 – Increase in operating costs for rebate, conservation and energy audit programs.
- \$85,040 – Addition of an two FTEs, Apprentice line Crew positions.
- \$38,640 – Increase in funding for the Enterprises share of the cost of four new FTEs, a Civil Engineer position, a GIS Specialist position, a Field Engineer position and a Support Specialist position;

Significant Enterprise Fund Expense Highlights - Solid Waste

- \$52,000 – Increase in funding to purchase routing logistics software to increase efficiencies in pickup routes.
- \$40,000 – Increase for professional service to aid in the redesign of the Wilson Recycling Center.

Capital Program 2015 General Fund Agencies

<u>Project Title</u>	<u>Project Description</u>	<u>2015 (in millions)</u>
Open Lands Acquisition	Land purchases for open space	4.7
Street Maintenance	Treatment overlays, major reconstruction, & concrete repairs	4.4
Transportation Program	Variety of construction projects, road widening, signals, etc.	2.4
Police Training Facility	Initial Design	1.0
Fire Apparatus	Replace a ladder truck	0.6
Maintenance Operation Center	Remodel	0.6
Fire Station 2	Complete funding for the relocated station	0.9
Trails System	Construction of the trail loop	0.9
Facility Maintenance Capital Projects	Annual program for the replacement of major building systems, roof replacements, and carpet replacements.	0.5
Park Improvement Projects	Renovation of neighborhood parks	0.3
New Neighborhood Parks	Construction of new parks	0.3
New Aquatic Facility	Design of facility	0.3
Bridge Repair	Replace/repair bridges in the City	0.1

2015-2024 All Funds Recommended Capital Program

	2015	2016	2017	2018	2019	Five Year Total
Capital Projects Fund	2,777,580	5,324,650	7,964,760	1,093,840	614,540	17,775,370
Golf Enterprise	727,830	809,570	737,820	409,030	255,860	2,940,110
Power Enterprise	9,430,270	11,385,410	9,311,380	11,853,370	12,924,790	54,905,220
Water Enterprise	14,587,180	6,884,170	2,058,270	2,013,650	7,563,300	33,106,570
Wastewater Enterprise	6,132,600	13,027,630	15,509,680	3,431,090	4,549,140	42,650,140
Raw Water Enterprise	1,200,000	1,466,840	22,699,790	566,500	590,570	26,523,700
Storm Water Enterprise	1,238,000	2,062,000	1,388,400	2,077,000	2,997,500	9,762,900
Parks CEF Fund	300,000	-	300,000	3,050,000	700,000	4,350,000
Recreation CEF Fund	250,000	3,000,000	-	-	-	3,250,000
Open Space CEF Fund	-	-	-	2,718,520	-	2,718,520
Recreation Trails CEF Fund	830,330	325,190	475,230	113,280	200,000	1,944,030
Fire CEF Fund	-	-	-	3,479,500	-	3,479,500
Cultural Services CEF Fund	-	2,400,000	-	-	-	2,400,000
Conservation Trust Fund	113,770	-	716,910	500,000	-	1,330,680
Park Improvement Fund	300,000	310,000	100,000	800,000	-	1,510,000
Open Lands Tax Fund	4,670,000	2,851,000	1,575,000	456,480	290,000	9,842,480
Transportation Fund	6,947,780	6,533,170	7,058,670	6,892,290	6,898,160	34,330,070
Total Expense	\$ 49,505,340	\$ 56,379,630	\$ 69,895,910	\$ 39,454,550	\$ 37,583,860	\$ 252,819,290

Capital Program - 2015-2019

2020	2021	2022	2023	2024	Ten Year Total
636,070	1,419,320	681,430	705,280	13,709,510	34,926,980
195,520	209,730	630,410	573,460	2,597,000	7,146,230
12,739,030	14,797,060	18,040,670	13,375,800	14,910,580	128,768,360
15,135,950	11,348,900	11,544,840	6,483,990	6,199,400	83,819,650
3,957,030	4,508,100	8,970,410	1,220,130	5,194,720	66,500,530
615,670	641,840	669,120	697,560	727,200	29,875,090
2,581,000	6,873,000	6,910,000	3,444,000	7,148,000	36,718,900
1,750,000	1,500,000	1,200,000	1,450,000	9,000,000	19,250,000
-	-	-	-	-	3,250,000
642,660	-	500,000	400,000	347,330	4,608,510
225,000	200,000	225,000	222,910	200,000	3,016,940
-	-	-	-	-	3,479,500
-	-	-	2,290,500	-	4,690,500
-	500,000	-	402,090	-	2,232,770
100,000	200,000	-	200,000	-	2,010,000
100,590	225,000	10,000	70,000	72,670	10,320,740
7,132,400	7,379,650	7,497,540	7,638,720	7,912,820	71,891,200
\$ 45,810,920	\$ 49,802,600	\$ 56,879,420	\$ 39,174,440	\$ 68,019,230	512,505,900

Capital Program - 2020-2024

Capital Plan Operating Impacts

Operating Impacts from the Capital Plan

Revenue

Project	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Service Center Expansion	172,560	-	-	-	-	-	-	-	-	-
Fire Station 2 additional engine	55,400	-	-	-	-	-	-	-	-	-
Fire Station 10	-	-	-	-	1,335,200	-	-	-	-	-
Museum Expansion -Culture cost	-	-	-	-	-	-	-	-	-	431,000
Museum Expansion -Utility cost	-	-	-	-	-	-	-	-	-	131,000
Museum Storage	-	-	60,000	-	-	-	-	-	-	-
Loveland Sports Park	-	-	-	-	120,000	-	-	-	-	-
Kroh Park	-	-	-	-	-	-	-	30,000	-	-
Fairgrounds Park	-	-	-	-	-	30,000	-	-	-	-
New Neighborhood Parks	-	-	-	-	-	-	40,000	-	-	40,000
Outdoor Aquatic Facility	-	140,000	-	-	-	-	-	-	-	-
Fire Training Grounds	-	116,100	-	-	-	-	-	-	-	-
Total	227,960	256,100	60,000	-	1,455,200	30,000	40,000	30,000	-	602,000

PBB Next Steps

- Council has directed Staff and the Citizens Finance Advisory Board (CFAC) to develop recommendations on program changes based on the model results.
- CFAC has begun learning on how to use the model and deliberations on recommendations. This effort will continue through the next year.
- In the 2015 Budget process staff began reviewing low priority programs and other programs for cost recovery or efficiency and will continue the effort through next year.

PBB Next Steps - Examples of Programs being Examined

- Feasibility of adding fees or allocation costs for Audio-Visual Production work done by Library Staff for the public and other departments.
- Examine Arts and Culture programming in the Library for overlap with other department programs.
- Feasibility of adding fees for Business Consultation, Outreach and Programming in the Library.
- Methods to reduce cost for the Police Accreditation program.
- Examining the need for continuing the Explorer Post in the Police Department.
- Examining the need for the Mounted Patrol Unit in the Police Department.
- Are parking citation revenues covering the cost of parking enforcement in the Police Department,
- Feasibility of adding fees for the Business/Home Security Program.
- Examine Arts and Culture programming in the Museum for overlap with other department programs.

2015 Recommended Budget



Questions



Recommended Supplements - General Fund

- \$45,000 – Increase for temporary employees to decrease the scanning backlog in the Building Division.
- \$41,700 – Increase in the Police Department for the e-citation system.
- \$41,680 – Funding for a new vehicle for parks maintenance.
- \$38,700 – Increased funding for licenses to make Adobe Acrobat consistent across all city users in the Information Technology Department.
- \$31,600 – Funding in the Information Technology Department for website redesign.
- \$30,150 – Increased of 0.5 FTE at the Chilson Recreation Center.

Recommended Supplements - General Fund

- \$30,000 – Increased funding in Economic Development for marketing and business retention.
- \$25,000 – Increased funding for operating costs to open Mehaffey Park.
- \$20,350 – Funding for a forensic alternative light source.
- \$20,000 – Funding for a tree inventory of the City Right-of Ways.
- \$17,330 - Funding to replace a bomb suit in the Police Department.
- \$15,650 – Increased funding for employee recognition programs and events.
- \$15,000 – Funding in Economic Development for payments to outside agencies.

Recommended Supplements - General Fund

- \$15,000 - Additional funding for subscriptions in the Library Adult Services Division.
- \$14,000 – Increased funding for Information Technology for PC imaging software.
- \$10,730 – Funding for a temporary employee for flood Accounting in the Finance Department.
- \$10,000 – Increase in the Food Sales Tax Rebate program.
- \$9,980 – Increased funding the Windows Enterprise license to enable city tablets direct connection to the City network.
- \$8,000 – Funding in Information Technology for Project Manager Certifications.
- \$7,600 – Funding for network licenses for the Information Technology Department.
- \$6,000 – An increase in employee hours at the Loveland Cemetery.

Recommended Supplements

- General Fund

- \$6,000 – Increased funding for Rialto Theater website design and development.
- \$6,000 – Increased funding for Museum website design and development.
- \$5,820 – Funding telephone stipends in the Information Technology Department for remote support.
- \$5,000 - Increased funding for Cloud based forms in the Information Technology Department.
- \$5,000 – Additional funding for books and materials in the Library Adult Services Division.
- \$4,000 – Increased funding for the Homeless Connect Event.
- \$2,500 - Additional funding for books and materials in the Library Children's Services Division.

Recommended Supplements - General Fund

- \$2,000 – Increased funding for Economic Development membership fees.
- \$2,000 – Funding for a computer supplies in Economic Development.
- \$2,000 – Increased funding for Economic Development membership fees.
- \$1,400 – Funding for Economic Development telephone costs.
- \$1,500 – Funding for additional Museum store supplies.
- \$1,000 – Funding to postage for Museum event mailings.
- \$1,000 – Increase for additional certified municipal clerk training.
- \$600 – Funding for an additional printing costs for the Museum.

Recommended Supplements - Other Funds

- \$44,280 – Increased funding in the Fire Rescue Authority for 1 FTE for half the year, an Administrative Analyst position. \$40,000 –
- \$30,000 – Funding for international travel, meetings and schooling in the Lodging Tax Fund to market the City as part of a State tourism effort.
- \$39,000 – Increased funding for tires in the Vehicle Maintenance Fund.
- \$29,000 – Funding for the Title VI Transition Plan.
- \$24,000 – Funding to relocate the practice putting green at the Mariana Butte Golf Course in the Golf Enterprise Fund.
- \$23,000 – Funding for part-time position for environmental processes in the Risk Management Fund.
- \$21,000 – Increased funding for parts in the Vehicle Maintenance Fund.

Recommended Supplements

- Other Funds

- \$15,000 – Funding for on-going American with Disabilities act training and consulting expenses in the Risk Management Fund.
- \$12,400 – Increase funding for motor oil and lubricants in the Vehicle Maintenance Fund.
- \$11,000 – Increased funding for sublet labor costs in the Vehicle Maintenance fund.
- \$7,000 – Increased funding for marketing materials used at trade shows in the Lodging Tax Fund.
- \$3,000 – Increased funding for memberships and dues in the Lodging Tax Fund
- \$1,500 – Funding for the purchase of an iPhone and iPad in the Lodging Tax Fund.
- \$1,300 – Funding for survey software in the Lodging Tax Fund.

Enterprise Fund Expense Highlights -Water and Wastewater

- \$37,000 – Funding for a cost of service study in the Wastewater Enterprise Fund.
- \$28,000 – Funding for a cost of service study in the Water Enterprise Fund.
- \$20,000 – Funding to dewater the digestors at the Wastewater Treatment Plant.