



# **TOWN OF OAK CREEK**

P.O. Box 128 • Oak Creek, Colorado 80467 • (970) 736-2422

## **2016 Budget**

**Town of Oak Creek Mission Statement**  
**“Provide exceptional customer service,**  
**uphold the public interest,**  
**and advance the community.”**

**December 10, 2015**

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December 10, 2015

Board of Trustees:

We would like to present the 2016 annual budget. The budget serves as the basis for the Town of Oak Creek's (Town) financial and operating plans over the next year. This budget has been prepared in accordance with the provisions of C.R.S. 29-1-103. It uses the modified accrual basis of accounting.

### **Current Outlook**

The budget contains a General Fund for the Town covering general town services, public works/streets, police, judicial and parks/recreation operations. Revenues for the General Fund come from a variety of sources including property, sales, specific ownership, cigarette, highway use and road taxes; motor vehicle registration and license fees; and mineral leasing and severance tax related to mineral development; and interest and miscellaneous income.

The budget also contains the four (4) town enterprise funds for electric, water, sewer and trash services provided to the community. The majority of revenues for these proprietary funds come from the sales of services or receipt of grant revenues. There is one (1) additional fund for LiveWell Colorado for which the Town is the fiscal agent for the local organization, LiveWell Northwest Colorado. All monies for LiveWell Colorado come from outside entities.

The Town has taken many steps over the last several years to stabilize the finances of the organization. Current budgetary appropriations continue to reflect this policy, even though the overall fund balance has decreased with the completion of some substantial capital projects with carryover funds from previous years. Stabilizing the finances of the Town has been particularly important for the General Fund as the current reassessment cycle has only provided property tax revenues in 2016 and 2017 of approximately \$73,000 annually. This represents a 44% decline since 2010, but is also indicative that values reached the bottom in 2014 and 2015 and is an increase of 7% over the previous reassessment cycle. Slowly recovering property tax revenues, the uncertainty of mineral lease and severance tax revenues, and the constrained development due to the caution prompted by the economic downturn of previous years lead to continued prudence when budgeting revenues. There are signs that things are on the upturn, however. Sales tax revenues are slowly rebounding and growing, licensing fees are expected to increase with the new marijuana businesses that have opted to locate in Town as well as the associated land use review fees, and recreation fees have increased with the expansion of available programming and growing participation. Management fees from the Town's proprietary funds will remain at 5% of revenues in 2015.

The electric, water, sewer and trash enterprises are operations that are expected to cover all anticipated costs of overhead, operation and capital maintenance and repair projects. To do so in 2016, however, will require rate increases in the electric, water and trash funds.

The electric rate increase slated for January, 2016 was authorized in 2015 in follow-up to a bi-annual cost of service study. There are several unmet capital needs as well, and in 2013 the Town began to undertake these projects. They include upgrades to areas of the system

needing 3-phase power, as well as moving forward with the recommendations of the 20-Year Master Plan including modernizing the substation, implementing an annual maintenance program, and investigating redundancy and emergency outage measures for the system.

The water fund's reserves were substantially depleted with the completion of the water tank project in 2012. The Town received grant funding to undertake preliminary engineering design and phasing plans for the water distribution system's long overdue replacement and upgrade. Both of these projects are making it necessary to undertake the recommendations of the cost of service study for a rate increase of no less than 10%. Policymakers have also identified water metering for the entire system as a priority. Water metering is anticipated to occur prior to or concurrently with the reconstruction of the distribution system. These projects are expected to help with cost containment for the provision of water services, and will also implement needed conservation measures. While the funding of these efforts are not yet finalized and included in the initial 2016 budget, it is probable that these projects will move forward in 2016 under supplemental budget considerations.

Trash services are provided to the residential households in Town, and the fund operates on a breakeven basis. A rate increase of \$1 per residence is needed to assure the fund remains solvent in 2016.

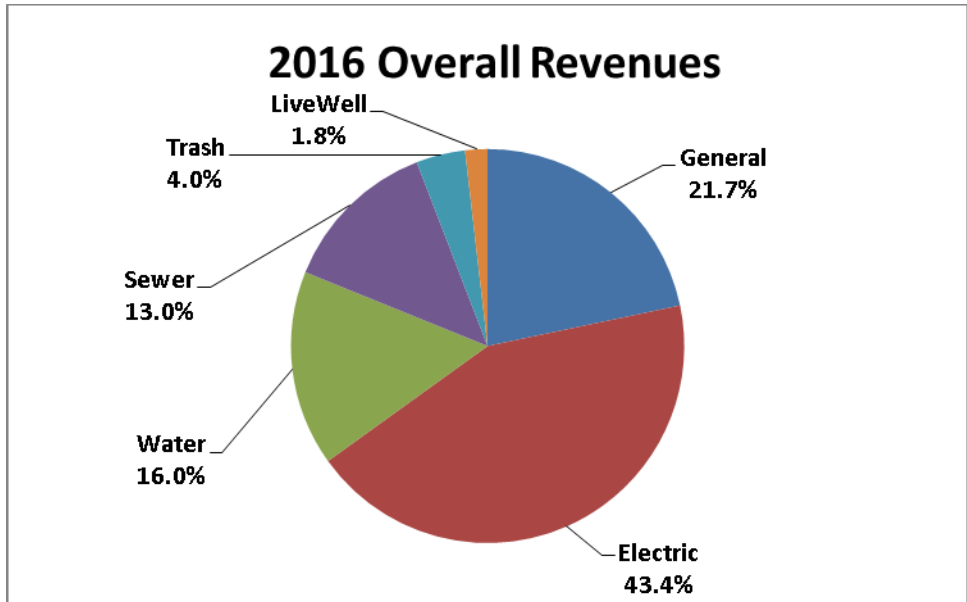
A Capital Improvement Plan (CIP) was completed and adopted in late 2013. The CIP is updated as information becomes available, and reviewed during the budgeting process. Numerous capital projects have been identified, costs estimates completed, and the projects are prioritized. This information, matched with rate study information on the water, sewer and electric systems, has been used to create a Cash Reserve Policy (CRP) that designates or restricts funds on a contingency or annual set-aside basis. Operating reserves and debt service set-asides are also included in the CRP.

The Town employs eight (8) full time and seven (7) part time individuals regularly. Administrative staff includes the Town Administrator/Clerk, Deputy/Utility Clerk, Treasurer and Custodian. The Parks & Recreation Department has a part-time Recreation Coordinator and there are two (2) to three (3) additional hires during the summer. Public Works staff consists of the Director and three (3) workers plus a summer seasonal employee. The Police Department has a Chief and two (2) full-time officers.

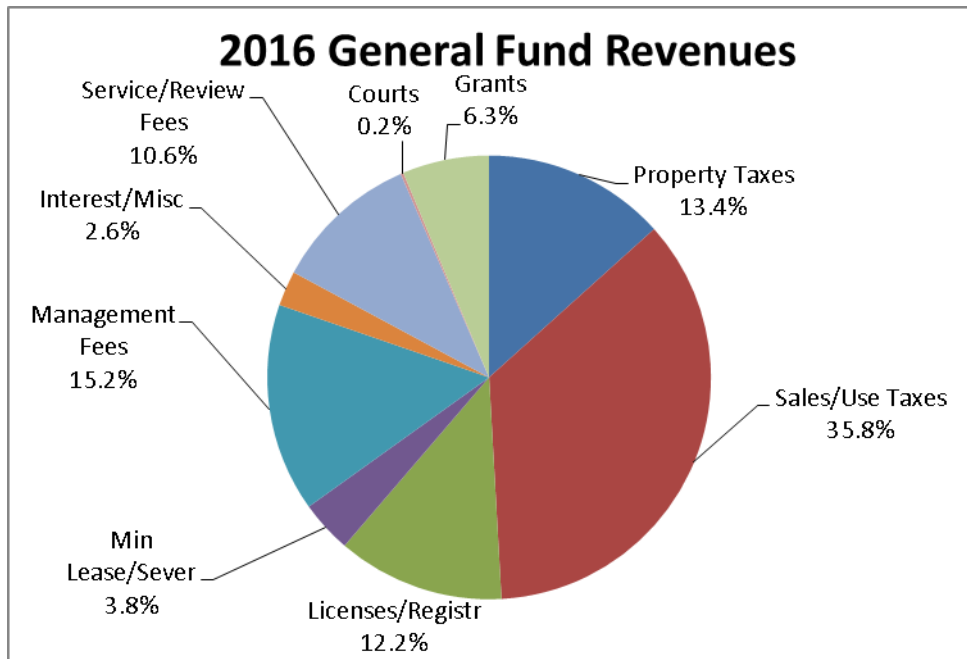
## **Financial Outlook**

### **Town Revenues**

Overall, revenues in the 2016 budget are projected to be flat \$2,727,389, an increase of \$27,300, or 1.0% from the 2015 budgeted revenues of \$2,700,089. The increase reflects a dip in expected revenues across the General, Water and LiveWell Funds offset by increases in the Electric, Sewer and Trash Funds. General Fund revenues are expected to decrease by 5.5% from 2015 budget levels, from \$625,941 to \$591,724 in 2016. Electric fund revenues are expected to increase for 2016 by \$271,790 (29.8%) from 2015. Water fund revenues are expected to decrease by 23.4% from \$571,150 in 2015 to \$437,500 in 2016 as expected grant revenues will be fully expended in 2015. Sewer fund revenues are expected to remain flat with a proposed revenue increase of \$82 (0%). Trash fund revenues are expected to increase for 2016 at \$110,000 (3.1%). An additional fund for LiveWell Colorado was added beginning in 2013. The Town acts as the fiscal agent for the local organization, and it is expected that \$50,000 in revenues will be received in 2016 for the program.



General Fund revenues are a combination of property taxes, sales taxes, license and development related fees, proprietary fund management and service fees, mineral leasing and severance tax monies, interest income and miscellaneous income and fees. Property tax revenues are expected to increase minimally, sales tax revenues are expected to increase by 12.7%, and propriety and fiduciary management fees are set to increase by a total of 12.4%. Given the variability and uncertainty of mineral leasing and severance taxes, as well as indications from the state, a decrease of 33% is budgeted for 2016. Interest income remains minimal, as do development related fees and other miscellaneous resources.



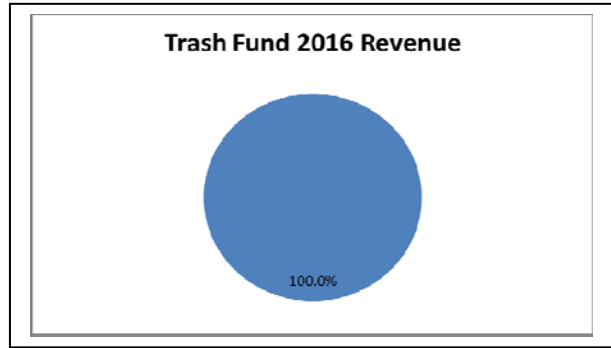
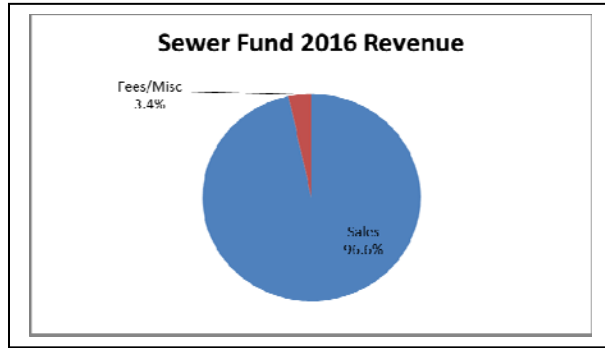
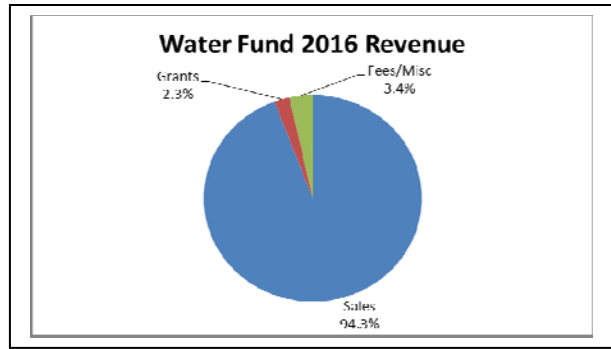
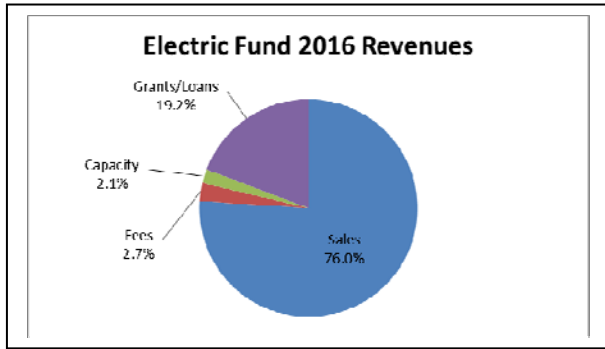
*General Fund*

- ◆ Funding from property taxes for 2016 will total \$79,000 or 13.4% of the total General Fund revenues.

- ◆ Sales and use taxes are expected to provide \$211,604 in 2016 or 35.8% of the total General Fund revenues.
- ◆ Management fees are anticipated to provide \$89,920 in General Fund revenues in 2016 or 15.2% of total revenues.
- ◆ License and registration fees will provide \$72,100 in revenues or 12.2% of expected General Fund revenues in 2016.
- ◆ Mineral lease and severance taxes, while both variable and uncertain, are expected to provide in 2016 \$22,500 or 3.8% of the total General Fund revenues.
- ◆ Service and review fees will provide \$62,900 or 10.6% of total General Fund revenues in 2016.
- ◆ Grants will provide \$37,400 or 6.3% in General Fund revenues for Parks & Recreation projects and State support of an administrative intern.
- ◆ The Municipal Court is expected to provide \$1,200 or 0.2% of revenues to the General Fund in 2016.
- ◆ Interest income and other miscellaneous fees will provide \$15,100 in revenues or 2.6% of the total General Fund revenues.

#### *Enterprises*

- ◆ Revenues collected from the Electric Fund are expected to provide \$1,183,145. Of these, 76.0% will be from the provision of electricity to consumers. Revenues received for capacity and generation will provide 2.1% of expected funding, with service and other miscellaneous fees providing 2.7% and the combination of grants and loans expected to provide 19.2% of revenues.
- ◆ Revenues collected from the Water Fund are anticipated to total \$437,500 of which 94.3% will be from the provision of water service, and 2.3% are expected from grant funding for water projects. The other 3.4% is expected to come from sales of water meters and miscellaneous fees.
- ◆ All but a small portion (3.4%) of the Sewer Fund revenues will be coming from the provision of sewer service.
- ◆ All of the revenues in the Trash Fund will come from service charges.



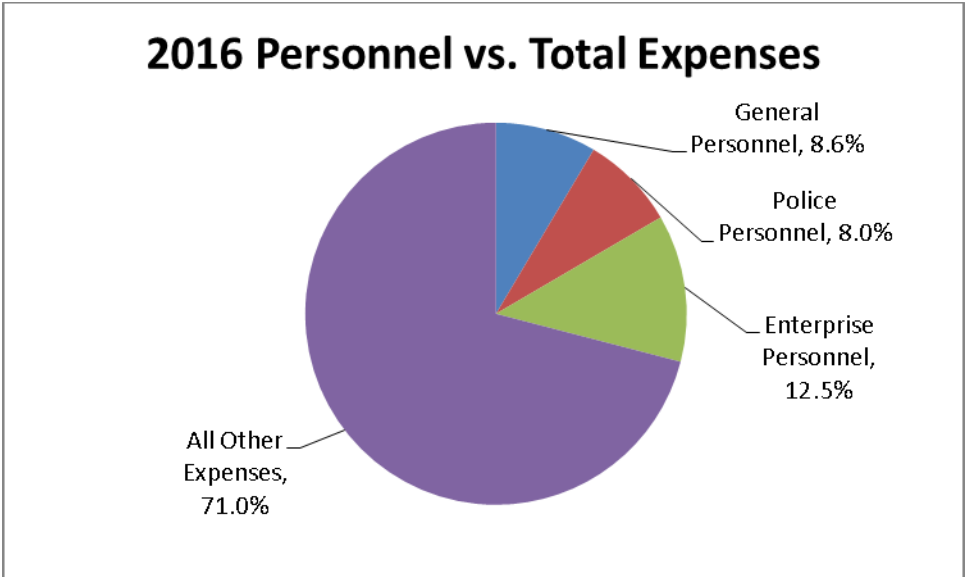
Pass-Through Revenues

Total revenues in the amount of \$50,000 are expected in 2016, all of which will come from grants for LiveWell Colorado.

Town Expenditures

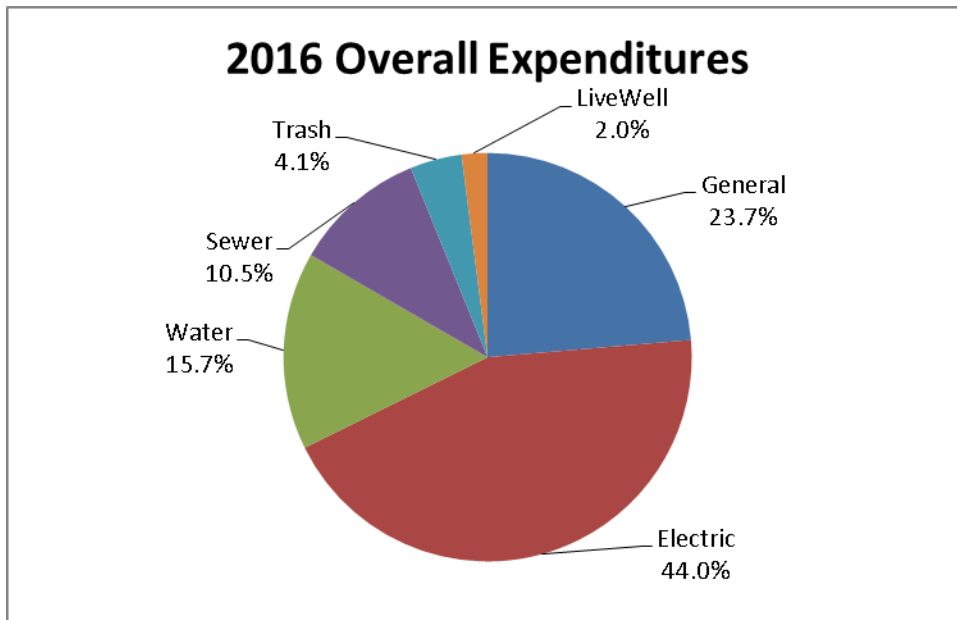
Overall, expenditures in the 2016 budget are projected to be \$2,664,430, a decrease of \$189,171 or 6.6% from the budgeted 2015 expenditures. The drivers of this decrease include lower operating expenditures and fewer capital projects planned at the time of budget development for 2016.

Personnel costs in the General Fund account for \$441,922 or 70.1% of the Town’s 2016 anticipated General Fund expenditures and include administration, police, judicial, streets and parks/recreation personnel. The proprietary funds’ personnel costs are \$331,919 or 16.8% of the total expenditures for these funds. Total personnel costs are \$773,841 or 29.0% of total Town expenditures.



- ◆ The Town’s 2016 General Fund budget is \$630,232, a decrease of \$171,102 or 21.4% under the 2015 budgeted expenditures. The decrease is attributed to the minimal capital and street projects planned for 2016 as well as reduced personnel costs.
- ◆ The 2016 Electric Fund budget is \$1,173,187, an increase of \$140,875 or 13.7% from 2015. The increase is mainly attributed to the increased costs of power supplied to the Town.
- ◆ The Water Fund budget is \$417,123 in 2016, a decrease of \$104,945 or 20.0% from 2015. Holding off on budgeting capital outlay expenses until the project(s) are mature offset with the completion of grant funded projects in 2015 account for most of the decrease.
- ◆ The Sewer Fund budget is \$280,168, an increase of \$1,628 or 0.5%, from 2015. This is attributed to slight increases in operations expenses.
- ◆ The Trash Fund will have costs of \$109,761, an increase of \$2,857 or 2.7%, from 2015. Changes in collection costs account for most of the decrease.
- ◆ The LiveWell Fund expects costs of \$54,404, most of which are related to program delivery.
- ◆ Overall fund balance/net assets are projected to increase by \$165,297 or 2.2%, in 2016.





### Conclusion

The Town must continue to take steps to assure the finances of the organization remain stable. This includes making budget appropriations that maintain or build fund balances and net assets, as well as planning for the short- and long-term contingencies by setting funds aside. While there continue to be signs that the local economy is turning the corner and the Town’s sales tax revenues and real estate pricing are on the upswing, property tax revenues will continue to be reduced through 2017 from levels seen in 2010. The Town must remain focused on bringing new businesses to Town as well as supporting the existing ones to bolster sales tax revenues that will lead to limited associated development to support some of the other potential General Fund revenues. Policymakers need to assure revenues and fund balances are maintained to continue minimally acceptable levels of service to the Town and its residents.

Capital needs of the water fund will require the successful funding and implementation of the water distribution system replacement and the upgrade and metering of all water connections to the system to assure that there is fairness in the fee structure. Some of these costs are addressed in the 2016 budget while the balance will need to be addressed upon successfully finding funding to move forward with the projects. Steps also need to be taken to meet the unmet maintenance needs of the electric system in 2016 and beyond. Trash collection services are expected to continue to break even, and services will need to be rebid in late 2017. Utility service rate increases are being concurrently finalized, and are based on the recently completed cost of services studies. Acting as the fiscal agent for LiveWell Colorado brings a small management fee to the Town’s General Fund along with greater familiarity and opportunity for the services, projects and programs the organization provides, however the organization’s endeavors are winding down with an end to local program expected in 2017. The Town expects to hire a couple of seasonal, part-time staff in 2016 while keeping the current regular staff, and salary increases are planned in 2016 in accordance with the currently adopted salary schedule.

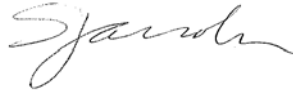
The focus of the Board of Trustees should be to assure the financial health of the Town is maintained by preserving and stabilizing fund balances and planning for critical capital improvements of the future. As you can see from the 2016 Budget, the current short-term

challenge continues to be met, but we should all remain vigilant and continue to make sure steps are taken to address the Town's long-term needs.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Mary Alice Page-Allen".

Mary Alice Page-Allen  
Town Administrator/Clerk

A handwritten signature in blue ink, appearing to read "Sandra L. Jacobs".

Sandra L. Jacobs  
Town Treasurer

SUMMARY	Actual	Actual	Actual	Actual	Budget	Projected as of	
	2011	2012	2013	2014	2015	11/2015	Proposed 2016
<b>GENERAL FUND</b>							
Prior Year Fund Balances	485,538	490,521	511,342	590,237	413,464	413,464	270,095
Revenues	417,405	383,880	587,941	547,027	625,941	630,482	591,724
Expenses:							
Admin Overhead	113,499	95,736	174,722	386,108	213,424	227,827	160,991
Grants	0	0	0	0	0	0	0
Public Works	-2,322	0	0	0	0	0	0
Police	146,214	92,428	160,219	126,949	244,611	221,159	244,601
Streets	114,425	140,415	131,745	127,340	201,121	186,771	139,103
Judicial	10,302	8,161	8,570	8,279	8,437	8,542	8,818
Parks and Recreation	30,303	26,319	33,790	75,124	133,741	129,552	76,719
<b>Total Expenses</b>	<b>412,422</b>	<b>363,059</b>	<b>509,046</b>	<b>723,800</b>	<b>801,334</b>	<b>773,851</b>	<b>630,232</b>
<b>Net Income/Loss</b>	<b>4,983</b>	<b>20,821</b>	<b>78,895</b>	<b>-176,773</b>	<b>-175,393</b>	<b>-143,369</b>	<b>-38,508</b>
<b>Fund Balances</b>	<b>490,521</b>	<b>511,342</b>	<b>590,237</b>	<b>413,464</b>	<b>238,071</b>	<b>270,095</b>	<b>231,587</b>
Designated Funds	-18,000	-18,000	-18,000	-75,700	-149,286	-149,286	-120,422
Restricted Funds	-12,622	-40,180	-18,982	-51,511	-56,679	-56,679	-63,751
Undesignated Assets	<b>459,899</b>	<b>453,162</b>	<b>553,255</b>	<b>286,253</b>	<b>32,106</b>	<b>64,130</b>	<b>47,414</b>
<b>ELECTRIC FUND</b>							
Prior Year Fund Balances	494,242	692,423	830,547	796,904	661,400	661,400	601,754
Revenues	762,759	708,490	811,291	779,395	911,355	983,127	1,183,145
Expenses:							
Operations	544,590	551,553	755,207	648,699	718,172	728,633	912,232
Capital Outlay	0	0	73,099	232,500	280,500	280,500	227,250
Debt Service	19,988	18,813	16,628	33,700	33,640	33,640	33,705
<b>Total Expenses</b>	<b>564,578</b>	<b>570,366</b>	<b>844,934</b>	<b>914,899</b>	<b>1,032,312</b>	<b>1,042,773</b>	<b>1,173,187</b>
<b>Net Income/Loss</b>	<b>198,181</b>	<b>138,124</b>	<b>-33,643</b>	<b>-135,504</b>	<b>-120,957</b>	<b>-59,646</b>	<b>9,588</b>
<b>Fund Balances</b>	<b>692,423</b>	<b>830,547</b>	<b>796,904</b>	<b>661,400</b>	<b>540,443</b>	<b>601,754</b>	<b>611,712</b>
Designated Funds	-15,000	-15,000	-147,478	-15,000	-370,757	-370,757	-406,655
Restricted Funds	-35,023	-40,000	-40,000	-40,000	-40,000	-40,000	-40,000
Invested in Capital Assets Net of Related Debt	54,863	54,863	54,863	54,863	54,863	54,863	54,863
Unrestricted Assets	<b>587,537</b>	<b>720,684</b>	<b>554,563</b>	<b>551,537</b>	<b>74,823</b>	<b>136,134</b>	<b>110,194</b>
<b>WATER FUND</b>							
Prior Year Fund Balances	235,643	2,065,840	2,102,166	2,188,140	2,156,275	2,156,275	2,241,201
Revenues	954,926	420,750	384,718	590,000	571,150	581,300	437,500
Expenses:							
Operations	298,017	291,997	195,335	264,445	244,649	218,955	236,693
Capital Outlay	23,557	61,513	74,702	292,000	212,000	212,000	115,000
Debt Service	32,510	30,914	28,707	65,420	65,419	65,419	65,430
<b>Total Expenses</b>	<b>354,084</b>	<b>384,424</b>	<b>298,744</b>	<b>621,865</b>	<b>522,068</b>	<b>496,374</b>	<b>417,123</b>
<b>Net Income/Loss</b>	<b>600,842</b>	<b>36,326</b>	<b>85,974</b>	<b>-31,865</b>	<b>49,082</b>	<b>84,926</b>	<b>20,377</b>
<b>Fund Balances</b>	<b>2,065,840</b>	<b>2,102,166</b>	<b>2,188,140</b>	<b>2,156,275</b>	<b>2,205,357</b>	<b>2,241,201</b>	<b>2,261,578</b>
Designated Funds	0	-20,000	-38,775	-77,550	-308,736	-308,736	-329,370
Restricted Funds	-69,650	0	0	0	0	0	0
Invested in Capital Assets Net of Related Debt	1,797,091	1,797,091	1,797,091	1,797,091	1,797,091	1,797,091	1,797,091
Undesignated Assets	<b>199,099</b>	<b>285,075</b>	<b>352,274</b>	<b>281,634</b>	<b>99,530</b>	<b>135,374</b>	<b>135,117</b>
<b>SEWER FUND</b>							
Prior Year Fund Balances	3,840,393	4,235,291	4,328,836	4,406,258	4,474,668	4,474,668	4,561,203
Revenues	746,770	428,712	348,908	349,515	354,938	354,938	355,020
Expenses:							
Operations	274,059	278,013	217,492	210,293	206,228	205,591	209,356
Capital Outlay	23,227	3,187	1,125	10,000	11,500	2,000	10,000
Debt Service	54,586	53,967	52,869	60,812	60,812	60,812	60,812
<b>Total Expenses</b>	<b>351,872</b>	<b>335,167</b>	<b>271,486</b>	<b>281,105</b>	<b>278,540</b>	<b>268,403</b>	<b>280,168</b>
<b>Net Income/Loss</b>	<b>394,898</b>	<b>93,545</b>	<b>77,422</b>	<b>68,410</b>	<b>76,398</b>	<b>86,535</b>	<b>74,852</b>
<b>Fund Balances</b>	<b>4,235,291</b>	<b>4,328,836</b>	<b>4,406,258</b>	<b>4,474,668</b>	<b>4,551,066</b>	<b>4,561,203</b>	<b>4,636,055</b>
Designated Funds	0	0	0	0	-467,640	-467,640	-485,437
Restricted Funds	-13,920	-33,568	-33,534	-43,349	-42,607	-42,607	-45,907
Invested in Capital Assets Net of Related Debt	3,797,170	3,797,170	3,797,170	3,797,170	3,797,170	3,797,170	3,797,170
Undesignated Assets	<b>424,201</b>	<b>498,098</b>	<b>575,554</b>	<b>634,149</b>	<b>243,649</b>	<b>253,786</b>	<b>307,541</b>

SUMMARY	Actual	Actual	Actual	Actual	Budget	Projected as of	Proposed
	2011	2012	2013	2014	2015	11/2015	2016
<b>TRASH FUND</b>							
Prior Year Fund Balances	15,626	14,442	14,525	7,328	6,872	6,872	6,815
Revenues	103,673	102,823	107,459	114,700	106,705	106,705	110,000
Expenses:							
Operations	104,857	102,740	114,656	115,156	106,904	106,762	109,316
Capital Outlay	0	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0
<b>Total Expenses</b>	<b>104,857</b>	<b>102,740</b>	<b>114,656</b>	<b>115,156</b>	<b>106,904</b>	<b>106,762</b>	<b>109,316</b>
<b>Net Income/Loss</b>	<b>-1,184</b>	<b>83</b>	<b>-7,197</b>	<b>-456</b>	<b>-199</b>	<b>-57</b>	<b>684</b>
<b>Fund Balances</b>	<b>14,442</b>	<b>14,525</b>	<b>7,328</b>	<b>6,872</b>	<b>6,673</b>	<b>6,815</b>	<b>7,499</b>
Designated Funds	0	0	0	0	0	0	0
Restricted Funds	0	0	0	0	0	0	0
Invested in Capital Assets Net of Related Debt	0	0	0	0	0	0	0
Undesignated Assets	14,442	14,525	7,328	6,872	6,673	6,815	7,499
<b>LIVEWELL COLORADO (FIDUCIARY FUND)</b>							
Prior Year Fund Balances	0	0	0	0	0	0	0
Previous Year Carry-over					62,530	62,532	40,639
Revenues	0	0	222,417	181,062	130,000	90,300	50,000
Expenses:							
Operations	0	0	222,417	181,062	112,443	112,193	54,404
Capital Outlay	0	0	0	0	0	0	0
<b>Total Expenses</b>	<b>0</b>	<b>0</b>	<b>222,417</b>	<b>181,062</b>	<b>112,443</b>	<b>112,193</b>	<b>54,404</b>
<b>Net Income/Loss</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17,557</b>	<b>40,639</b>	<b>36,235</b>
<b>Fund Balances</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Designated Funds	0	0	0	0	0	0	0
Restricted Funds	0	0	0	62,532	17,557	40,639	36,235
Undesignated Assets	0	0	0	0	0	0	0
<b>TOTALS - ALL FUNDS</b>							
Prior Year Fund Balances	5,071,442	7,498,517	7,787,416	7,988,867	7,712,679	7,712,679	7,681,068
Revenues	2,985,533	2,044,655	2,462,734	2,561,699	2,700,089	2,746,852	2,727,389
Expenses:							
Operations	1,633,945	1,587,362	2,014,153	2,143,455	2,189,730	2,145,985	2,152,233
Capital Outlay	46,784	64,700	148,926	534,500	504,000	494,500	352,250
Debt Service	107,084	103,694	98,204	159,932	159,871	159,871	159,947
<b>Total Expenses</b>	<b>1,787,813</b>	<b>1,755,756</b>	<b>2,261,283</b>	<b>2,837,887</b>	<b>2,853,601</b>	<b>2,800,356</b>	<b>2,664,430</b>
<b>Net Income/Loss</b>	<b>1,197,720</b>	<b>288,899</b>	<b>201,451</b>	<b>-276,188</b>	<b>-153,512</b>	<b>-53,504</b>	<b>62,959</b>
<b>Fund Balances</b>	<b>6,269,162</b>	<b>7,787,416</b>	<b>7,988,867</b>	<b>7,712,679</b>	<b>7,559,167</b>	<b>7,659,175</b>	<b>7,744,027</b>
Designated Funds	-33,000	-53,000	-204,253	-168,250	-1,296,419	-1,296,419	-1,341,885
Restricted Funds	-131,215	-113,748	-92,516	-197,392	-156,843	-179,925	-185,893
Invested in Capital Assets Net of Related Debt		-5,649,124	-5,649,124	-5,649,124	-5,649,124	-5,649,124	-5,649,124
Undesignated Assets	6,104,947	1,971,544	2,042,974	1,697,913	456,781	533,707	567,126

RESERVES - 2016									
<b>General Fund Cash Reserve Policy</b>									
<i>Designated</i>									
				<b>2016 Total</b>					
Operating Reserve	\$	591,724	10%	\$	59,172	GF Operating Expense - Contingency			
Annual Debt Service	\$	-	100%	\$	-				
Capital Reserve - Parks	\$	695,000	5%	\$	29,750	Based on CIP - future projects - Annual Set-Aside - less exp			
Capital Reserve - Police	\$	40,000	10%	\$	8,000	Vehicle replacement - Annual Set-Aside			
Capital Reserve - Public Works	\$	470,000	10%	\$	23,500	Based on CIP - PW Shop; backhoe, sand & water trucks			
				\$	120,422	Annual Set-Aside less 75% to Utilities			
<i>Restricted</i>									
Tonka Development Agreement				\$	3,499	Improvement Escrow			
Conservation Trust (estimate)				\$	100	Unexpended carryover			
Parking Fee In Lieu				\$	32,400	Unexpended carryover			
Grants				\$	10,000	Unexpended carryover - Parks			
TABOR Emergency	\$	591,724	3%	\$	17,752	3% of GF Revenues			
				\$	63,751				
<b>GF Grand Total</b>				\$	<b>184,173</b>				
<b>Electric Cash Reserve Policy</b>									
<i>Designated</i>									
O&M Expenses 2016	\$	912,232	25%	\$	228,058	Per COS Study - Contingency			
Plant in Service (Risk/Peril)	\$	2,229,231	1%	\$	22,292	Per COS Study - Contingency			
Annual Debt Service	\$	33,705	100%	\$	33,705	Generator - One Year's Payment			
CY Capital Improvements Less Borrowing	\$	-	15%	\$	-	2016 Budget - Contingency			
5 Yr Capital Improvements Less Borrowing	\$	247,750	20%	\$	122,600	Per COS Study - Annual Set-Aside + 25% PW			
<b>Total</b>				\$	406,655				
<i>Restricted</i>									
Security Deposits	\$	40,000	100%	\$	40,000	Restricted - Refundable			
<b>Total</b>				\$	40,000				
<b>Electric Fund Grant Total</b>				\$	<b>446,655</b>				
<b>Water Cash Reserve Policy</b>									
<i>Designated</i>									
O&M Expenses 2016	\$	236,693	25%	\$	59,173	Per COS Study - Contingency			
Plant in Service (Risk/Peril)	\$	4,145,462	1%	\$	41,455	Per COS Study - Contingency			
Annual Debt Service	\$	72,198	100%	\$	72,198	One Year's Payment			
CY Capital Improvements Less Borrowing	\$	115,000	5%	\$	105,750	Based on CIP & COS Study - Contingency			
5 Yr Capital Improvements Less Borrowing	\$	545,875	5%	\$	50,794	Based on CIP & COS Study - Annual Set-Aside + 25% PW			
<b>Total</b>				\$	329,370				
<b>Water Fund Grant Total</b>				\$	<b>329,370</b>				
<b>Sewer Cash Reserve Policy</b>									
<i>Designated</i>									
O&M Expenses 2016	\$	209,356	25%	\$	52,339	Per COS Study - Contingency			
Plant in Service (Risk/Peril)	\$	5,859,804	1%	\$	58,598	Per COS Study - Contingency			
Pending Loan to Water Fund				\$	350,000	Loan - Pending Other Funding			
CY Capital Improvements Less Borrowing	\$	10,000	10%	\$	1,000	Per COS Study - Contingency			
5 Yr Capital Improvements Less Borrowing	\$	54,684	10%	\$	23,500	Per COS Study - Annual Set-Aside + 25% PW			
<b>Total</b>				\$	485,437				
<i>Restricted</i>									
WWTP USDA Ops/Maint Reserve	\$	9,663	100%	\$	9,663	(\$3733/yr)			
WWTP USDA Debt Service Reserve	\$	32,944	100%	\$	36,244	Max \$60812 required			
				\$	45,907				
<b>Sewer Fund Grant Total</b>				\$	<b>531,344</b>				

**2016 STAFFING PLAN**

	2013 Actual	2014 Actual	2015 Budget	2015 Projected	2016 Budget
<b>Administration</b>					
Full Time Employees					
Administrator/Clerk	1.00	1.00	1.00	1.00	1.00
Asst to Admin/Intern	0.00	0.00	0.00	0.00	0.00
Deputy/Utility Clerk	1.00	1.00	1.20	0.83	1.00
<b>Total Full-Time Staff</b>	<b>2.00</b>	<b>2.00</b>	<b>2.20</b>	<b>1.83</b>	<b>2.00</b>
Part Time Employees					
Treasurer	0.50	0.50	0.50	0.60	0.60
Custodian	0.50	0.50	0.50	0.50	0.60
Court Clerk	0.05	0.05	0.06	0.09	0.09
<b>Total Part-Time Staff</b>	<b>1.05</b>	<b>1.05</b>	<b>1.06</b>	<b>1.19</b>	<b>1.29</b>
<b>Recreation Programs</b>					
Part Time Employees					
Recreation Coordinator	0.40	0.75	0.75	1.06	0.75
Program Leaders/Assts	0.00	0.36	0.38	0.02	0.38
<b>Total Part-Time Staff</b>	<b>0.40</b>	<b>1.11</b>	<b>1.13</b>	<b>1.08</b>	<b>1.13</b>
<b>Parks &amp; Open Space Maintenance</b>					
Part Time Employees					
Seasonal Maintenance	0.00	0.05	0.07	0.08	0.08
<b>Total Part-Time Staff</b>	<b>0.00</b>	<b>0.05</b>	<b>0.07</b>	<b>0.08</b>	<b>0.08</b>
<b>Police Department</b>					
Full Time Employees					
Chief	0.00	1.00	1.00	1.00	1.00
Officers	0.83	1.00	2.00	1.17	2.00
<b>Total Full-Time Staff</b>	<b>0.83</b>	<b>2.00</b>	<b>3.00</b>	<b>2.17</b>	<b>3.00</b>
Part Time Employees					
Seasonal	0.11	0.05	0.00	0.14	0.00
<b>Total Part-Time Staff</b>	<b>0.11</b>	<b>0.05</b>	<b>0.00</b>	<b>0.14</b>	<b>0.00</b>
<b>TOTAL ADMINISTRATIVE STAFF</b>	<b>4.39</b>	<b>6.26</b>	<b>7.46</b>	<b>6.49</b>	<b>7.50</b>
<b>EXPENDITURES BY CATEGORY</b>					
Personnel	\$ 232,565	\$ 254,438	\$ 354,269	\$ 302,899	\$ 340,608
Operating	\$ 217,505	\$ 250,680	\$ 246,806	\$ 137,236	\$ 160,500
Capital Outlay	\$ 45,680	\$ 258,250	\$ 47,500	\$ 123,600	\$ 35,000
<b>Total Expenditures</b>	<b>\$ 495,750</b>	<b>\$ 763,368</b>	<b>\$ 648,575</b>	<b>\$ 563,735</b>	<b>\$ 536,108</b>
<b>Public Works (Incl Streets, Electric, Water &amp; Sewer)</b>					
Full Time Employees					
Director	1.00	1.00	1.00	1.00	1.00
Public Works III	0.29	0.10	0.10	0.10	0.60
Public Works II	1.00	2.00	2.00	2.00	2.00
Public Works I	2.00	1.00	1.00	1.00	0.50
<b>Total Full-Time Staff</b>	<b>4.29</b>	<b>4.10</b>	<b>4.10</b>	<b>4.10</b>	<b>4.10</b>
Part Time Employees					
Seasonal Maintenance	0.00	0.00	0.21	0.32	0.32
<b>Total Part-Time Staff</b>	<b>0.00</b>	<b>0.00</b>	<b>0.21</b>	<b>0.32</b>	<b>0.32</b>
<b>TOTAL PUBLIC WORKS STAFF</b>	<b>4.29</b>	<b>4.10</b>	<b>4.31</b>	<b>4.42</b>	<b>4.42</b>
<b>EXPENDITURES BY CATEGORY</b>					
Personnel	\$ 366,836	\$ 375,709	\$ 392,162	\$ 391,523	\$ 405,544
Operating	\$ 1,158,953	\$ 934,675	\$ 1,370,170	\$ 1,342,622	\$ 1,122,579
Capital Outlay	\$ 148,926	\$ 534,500	\$ 505,500	\$ 505,500	\$ 392,250
Debt Service	\$ 116,285	\$ 77,477	\$ 159,871	\$ 159,871	\$ 159,947
<b>Total Expenditures</b>	<b>\$ 1,790,999</b>	<b>\$ 1,922,361</b>	<b>\$ 2,427,703</b>	<b>\$ 2,399,516</b>	<b>\$ 2,080,320</b>

## Report Criteria:

Print Fund Titles  
 Page and Total by Fund  
 Print Source Titles  
 Total by Source  
 Print Department Titles  
 Total by Department  
 All Segments Tested for Total Breaks

Account Number	Account Title	2013-13 Prior year 2 Actual	2014-14 Prior year Actual	2015-15 Current year Budget	2015-15 Year to Date	2015-15 Current year Projected budget	2016-16 Future year Budget
<b>General Fund</b>							
<b>General Revenue</b>							
10013110	Property Taxes	96,848.71	67,332.80	68,109.00	65,706.62	68,109.00	73,000.00
10013120	Specific Ownership	6,156.90	4,370.19	6,000.00	4,040.82	6,000.00	6,000.00
10013132	2% Sales Tax- Undesignated	86,475.98	86,349.70	106,000.00	82,533.16	100,000.00	120,000.00
10013142	Cigarette Tax	692.07	854.33	900.00	944.07	1,100.00	900.00
10013180	Road Tax	3,212.96	2,541.64	3,200.00	2,498.12	3,600.00	3,200.00
10013190	Delinquent Tax Interest	1,765.05	1,467.33	1,400.00	757.73	1,400.00	1,400.00
10013211	Liquor Licenses	670.00	768.75	600.00	643.75	700.00	600.00
10013227	Pet Licenses	193.00	303.00	400.00	453.00	500.00	500.00
10013228	MJ Licenses	11,000.00	27,320.00	53,870.00	47,960.00	53,870.00	67,000.00
10013323	Mineral Leasing	9,075.87	7,209.64	5,500.00	20,807.32	20,807.00	7,500.00
10013351	Motor Vehicle Registration	3,944.00	4,143.00	4,000.00	3,683.50	4,000.00	4,000.00
10013359	Severance Tax	39,247.88	48,995.62	29,000.00	45,047.34	45,047.00	15,000.00
10013410	Management Fee - Electric	106,155.00	37,600.00	37,600.00	37,600.00	37,600.00	47,795.00
10013411	Management Fee-Water	17,900.00	18,775.00	18,775.00	18,775.00	18,775.00	21,375.00
10013412	Management Fee-Sewer	50,250.00	17,150.00	17,150.00	17,150.00	17,150.00	17,750.00
10013414	Management Fee-LiveWell	5,250.00	5,250.00	5,250.00	5,250.00	5,250.00	3,000.00
10013611	Interest Income	6,963.61	6,545.14	6,600.00	5,515.08	6,600.00	6,600.00
10013683	Miscellaneous	352.46	2,446.84	1,000.00	4,555.15	4,530.00	1,000.00
10013694	Grant/Donation	6,250.00	250.00	1,000.00	675.00	2,025.00	5,000.00
10013725	Service Fees	5,400.00	10,980.00	10,800.00	10,780.00	10,800.00	10,800.00
10013750	Annexation Fees	345.36	345.36	175.00	172.68	175.00	.00
10013775	NSF Fees	917.82	200.00	600.00	360.36	600.00	600.00
10013800	Review Fees	4,664.93	9,459.09	7,500.00	7,412.94	8,400.00	8,400.00
Total General Revenue:		463,731.60	360,657.43	385,429.00	383,321.64	417,038.00	421,420.00
<b>Police Revenue</b>							
10073515	Police Education-25% of Fines	391.31	96.00	200.00	25.00	200.00	200.00
10073684	Miscellaneous-Police	578.73	315.00	3,000.00	2,938.50	3,000.00	3,000.00
10073694	Grant/Donation	.00	558.00	2,500.00	2,411.00	2,500.00	3,900.00
Total Police Revenue:		970.04	969.00	5,700.00	5,374.50	5,700.00	7,100.00
<b>Streets Revenue</b>							
10083131	1% Sales Tax	43,261.86	43,179.04	53,000.00	41,276.13	50,000.00	60,000.00
10083352	Highway Use Tax	27,324.66	27,756.76	27,369.00	25,559.85	27,369.00	27,504.00
10083683	Miscellaneous	268.75	1,000.00	.00	.00	.00	.00
10083694	Parking Fee In Lieu	.00	.00	52,400.00	26,200.00	26,200.00	26,200.00
10083725	Service Fees	245.00	.00	.00	.00	.00	.00
Total Streets Revenue:		71,100.27	71,935.80	132,769.00	93,035.98	103,569.00	113,704.00
<b>Judicial Revenue</b>							
10093511	Traffic Fines	880.90	37.00	100.00	.00	100.00	100.00

Account Number	Account Title	2013-13 Prior year 2 Actual	2014-14 Prior year Actual	2015-15 Current year Budget	2015-15 Year to Date	2015-15 Current year Projected budget	2016-16 Future year Budget
10093513	Other Fines	928.02	761.50	1,000.00	703.50	1,000.00	1,000.00
10093517	Court Costs	20.00	262.25	100.00	116.25	125.00	100.00
Total Judicial Revenue:		1,828.92	1,060.75	1,200.00	819.75	1,225.00	1,200.00
<b>Parks and Rec. Revenue</b>							
10103358	Lottery Trust Fund	9,430.41	8,471.57	8,500.00	4,431.07	8,500.00	8,500.00
10103611	Interest Income	.39	.34	100.00	50.28	100.00	100.00
10103683	Miscellaneous	745.79	1,437.98	3,095.00	731.91	1,000.00	2,000.00
10103694	Grant/Donation	35,446.50	91,758.50	78,200.00	67,497.59	78,200.00	20,000.00
10103800	After School Fees	3,875.00	9,970.30	848.00	2,596.45	3,000.00	2,500.00
10103803	Summer Camp Fees	.00	69.50	10,000.00	11,574.25	12,000.00	15,000.00
10103805	Concessions	811.95	694.65	100.00	129.05	150.00	200.00
Total Parks and Rec. Revenue:		50,310.04	112,402.84	100,843.00	87,010.60	102,950.00	48,300.00
<b>General Expenditures</b>							
10114111	Salaries	51,338.47	67,410.40	72,137.00	67,245.08	71,150.00	74,401.00
10114142	Workmen's Compensation	336.15	102.96	500.00	402.29	500.00	501.00
10114143	Insurance- Life and Health	9,829.90	3,199.62	2,573.00	3,049.83	3,165.00	260.00
10114150	Employer Tax Expense	4,731.57	6,031.25	5,735.00	5,996.41	6,191.00	5,915.00
10114160	Employer Pension Contribution	10,852.26	8,511.31	9,604.00	8,791.01	9,575.00	9,632.00
10114192	Bank Fees	4,929.87	5,406.56	6,800.00	6,365.04	6,800.00	6,800.00
10114193	Treasurer's Fees	4,446.45	3,401.35	2,500.00	3,357.33	3,800.00	2,500.00
10114194	Contract Labor	.00	518.75	1,000.00	250.00	1,000.00	1,000.00
10114210	Supplies	8,097.86	12,581.44	9,000.00	7,016.12	8,000.00	8,000.00
10114226	Equipment Rental	684.40	433.80	600.00	654.30	700.00	600.00
10114233	Equipment Maintenance	936.00	1,433.56	1,000.00	182.38	200.00	800.00
10114234	Building Repairs	1,041.37	914.35	1,400.00	1,354.55	1,400.00	1,500.00
10114235	Utilities	7,301.55	6,935.12	8,000.00	4,231.17	6,200.00	7,000.00
10114311	Publications- Legal	502.84	976.30	1,500.00	498.56	700.00	1,500.00
10114333	Periodicals	.00	110.00	100.00	.00	100.00	100.00
10114334	Association Dues	2,901.60	2,748.12	3,500.00	3,871.86	3,500.00	3,500.00
10114335	Advertising & Promotions	40.00	1,855.00	1,500.00	944.16	1,500.00	1,500.00
10114345	Telephone	3,677.62	3,098.01	4,500.00	4,070.68	4,500.00	4,500.00
10114347	Postage	4,041.10	4,625.59	5,300.00	4,136.95	5,300.00	5,300.00
10114352	Legal Fees	1,825.47	1,862.46	1,500.00	1,383.03	1,500.00	1,500.00
10114354	Audit	6,500.00	6,500.00	6,700.00	6,700.00	6,700.00	7,000.00
10114356	Computer Maintenance	7,608.00	15,016.66	14,000.00	13,761.75	14,000.00	8,000.00
10114358	Training and Travel	5,041.97	4,238.62	5,000.00	4,658.93	4,700.00	5,000.00
10114400	Bad Debt	.00	.00	.00	.00	.00	.00
10114513	Insurance Property/Liability	15,245.00	14,985.20	15,200.00	15,124.00	15,200.00	15,200.00
10114700	Donations/Community Support	11,533.36	11,415.00	13,000.00	12,311.72	13,000.00	12,500.00
10114800	Election Expense	.00	.00	3,000.00	7.89	3,000.00	3,000.00
10114805	Miscellaneous	570.74	663.42	200.00	390.00	390.00	1,300.00
10114900	Capital Outlay	7,028.64	130,645.98	62,000.00	67,122.02	68,000.00	.00
10114905	Staff Advertising	1,628.74	.00	300.00	225.00	300.00	300.00
10114910	Professional Fees	7,649.85	10.00	4,500.00	4,607.35	4,700.00	2,500.00
10114999	Allocate Operating Expenses	35,095.41-	32,624.55-	49,225.00-	33,257.69-	37,944.00-	30,618.00-
Total General Expenditures:		145,225.37	283,006.28	213,424.00	215,451.72	227,827.00	160,991.00
<b>Public Works Expenditures</b>							
10164210	Supplies	6,015.11	5,533.57	7,500.00	3,635.78	7,500.00	7,500.00
10164226	Equipment Rental	310.00	896.99	1,000.00	.00	1,000.00	1,000.00
10164231	Gas and Oil	18,542.54	23,942.46	17,000.00	13,403.06	17,000.00	17,000.00



Account Number	Account Title	2013-13 Prior year 2 Actual	2014-14 Prior year Actual	2015-15 Current year Budget	2015-15 Year to Date	2015-15 Current year Projected budget	2016-16 Future year Budget
10164233	Equipment Maintenance	4,171.41	7,539.12	5,000.00	3,732.82	5,000.00	7,500.00
10164234	Building Repairs	690.22	2,585.64	3,000.00	2,199.13	3,000.00	3,000.00
10164235	Utilities	11,344.28	10,492.12	12,000.00	8,144.11	12,000.00	12,000.00
10164236	Weed Control	.00	.00	600.00	824.41	850.00	1,800.00
10164241	Small Tools	928.25	432.88	1,000.00	417.69	1,000.00	1,000.00
10164242	Traffic Control	.00	1,929.50	2,500.00	.00	2,500.00	2,500.00
10164346	Telephone	2,527.73	2,397.70	2,500.00	2,477.17	2,500.00	2,750.00
10164358	Training and Travel	112.00	224.00	1,000.00	260.00	500.00	1,000.00
10164377	Vehicle Maintenance	1,763.34	2,053.25	3,000.00	2,677.29	3,000.00	8,000.00
10164805	Miscellaneous	404.64	191.20	500.00	104.02	500.00	500.00
10164808	Utility Locate	58.70	78.03	50.00	67.51	100.00	100.00
10164905	Staff Advertising	885.00	.00	300.00	368.00	368.00	500.00
10164999	Allocate Operating Expenses	45,044.93-	58,296.46-	56,950.00-	34,893.32-	56,818.00-	66,150.00-
Total Public Works Expenditures:		2,708.29	.00	.00	3,417.67	.00	.00
<b>Police Expenditures</b>							
10174111	Salaries	105,584.66	90,080.16	162,826.00	128,311.83	147,000.00	167,265.00
10174112	Contract Labor	.00	.00	180.00	180.00	180.00	1,000.00
10174142	Workmen's Compensation	3,769.11	2,265.04	7,350.00	5,704.46	7,350.00	6,800.00
10174143	Insurance- Life and Health	17,228.29	3,480.38	32,303.00	17,707.37	19,535.00	21,353.00
10174150	Employer Tax Expense	2,282.15	2,899.04	2,849.00	3,927.48	4,194.00	2,927.00
10174161	Employer FPPA Contribution	8,605.67	5,998.55	15,143.00	9,390.92	10,600.00	15,556.00
10174205	Equipment	1,231.41	182.00	1,000.00	1,676.54	8,000.00	4,250.00
10174210	Supplies	1,552.11	1,471.96	1,500.00	988.96	1,500.00	4,250.00
10174225	Uniforms	1,821.53	690.24	2,000.00	2,054.68	2,100.00	1,800.00
10174231	Gas and Oil	3,391.10	2,553.22	2,500.00	3,128.78	4,000.00	2,500.00
10174233	Equipment Maintenance	420.77	.00	1,000.00	152.36	500.00	1,000.00
10174317	Car Towing	.00	.00	100.00	.00	100.00	300.00
10174334	Dues and Licenses	120.00	.00	1,600.00	1,561.00	1,600.00	1,800.00
10174346	Telephone	937.89	917.49	1,800.00	1,617.88	1,800.00	2,700.00
10174350	Communications-Maint/Repair	60.00	60.00	160.00	292.25	300.00	300.00
10174352	Legal Fees	.00	.00	.00	.00	.00	.00
10174356	Computer Maintenance	1,165.00	.00	2,500.00	2,042.10	2,500.00	1,000.00
10174358	Training and Travel	1,672.63	2,360.06	2,000.00	1,713.30	2,000.00	2,000.00
10174377	Vehicle Maintenance	211.82	344.01	2,000.00	1,704.23	2,000.00	2,000.00
10174378	Special Investigation	338.49	79.00	1,500.00	1,699.50	1,700.00	1,500.00
10174402	Donations	1,000.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
10174805	Miscellaneous	151.86	2,167.50	300.00	635.30	700.00	300.00
10174850	Animal Control	.00	.00	1,000.00	340.00	500.00	1,000.00
10174853	Patient Transport	104.69	386.07	500.00	.00	500.00	500.00
10174900	Capital Outlay	.00	.00	.00	.00	.00	.00
Total Police Expenditures:		151,649.18	118,434.72	244,611.00	187,328.94	221,159.00	244,601.00
<b>Streets Expenditures</b>							
10184111	Salaries	48,630.33	53,389.34	59,096.00	49,593.88	55,086.00	60,644.00
10184142	Workmen's Compensation	3,778.08	3,088.69	10,020.00	6,751.26	10,020.00	7,025.00
10184143	Insurance- Life and Health	16,863.95	17,669.03	25,474.00	18,780.12	20,318.00	20,668.00
10184150	Employer Tax Expense	3,759.90	4,168.80	4,698.00	3,891.85	4,379.00	4,821.00
10184160	Employer Pension Contribution	2,410.69	622.59	1,710.00	1,452.84	1,613.00	1,757.00
10184210	Supplies	2,573.16	1,521.87	2,500.00	755.26	1,500.00	1,500.00
10184234	Building Repairs	590.00	.00	1,000.00	.00	500.00	500.00
10184235	Utilities	913.97	520.12	1,000.00	384.57	500.00	500.00
10184238	Street Maint/Impr 1%	12,203.91	28,588.96	75,000.00	71,498.84	71,500.00	20,000.00
10184239	Street Scoria	1,628.86	451.72	1,700.00	683.28	1,700.00	1,700.00

Account Number	Account Title	2013-13 Prior year 2 Actual	2014-14 Prior year Actual	2015-15 Current year Budget	2015-15 Year to Date	2015-15 Current year Projected budget	2016-16 Future year Budget
10184245	Snow Removal/Storage	5,485.00	1,624.50	2,000.00	.00	1,500.00	1,500.00
10184513	Insurance Property/Liability	.00	969.56	985.00	1,744.83	2,250.00	1,750.00
10184805	Miscellaneous	.00	152.00	200.00	.00	200.00	200.00
10184900	Capital Outlay	.00	.00	1,500.00	1,500.00	1,500.00	.00
10184930	Lease/Purchase Payments	18,080.49	.00	.00	.00	.00	.00
10184999	Allocate Operating Expenses	11,266.37	14,572.91	14,238.00	8,723.34	14,205.00	16,538.00
<b>Total Streets Expenditures:</b>		<b>128,184.71</b>	<b>127,340.09</b>	<b>201,121.00</b>	<b>165,760.07</b>	<b>186,771.00</b>	<b>139,103.00</b>
<b>Judicial Expenditures</b>							
10194111	Salaries	2,138.43	2,462.63	2,160.00	1,267.42	2,568.00	2,851.00
10194112	Contract Labor	5,520.00	5,520.00	5,520.00	5,060.00	5,520.00	5,520.00
10194143	Insurance- Life and Health	300.72	6.86	.00	.00	.00	.00
10194150	Employer Tax Expense	173.64	200.54	172.00	119.90	204.00	227.00
10194160	Employer Pension Contribution	64.15	62.42	65.00	29.58	30.00	.00
10194334	Association Dues	20.00	40.00	20.00	.00	20.00	20.00
10194358	Training and Travel	353.19	.00	500.00	.00	200.00	200.00
<b>Total Judicial Expenditures:</b>		<b>8,570.13</b>	<b>8,278.73</b>	<b>8,437.00</b>	<b>6,476.90</b>	<b>8,542.00</b>	<b>8,818.00</b>
<b>Rec Program Expenditures</b>							
10204111	Salaries	11,961.09	33,021.88	33,702.00	22,970.31	24,000.00	33,120.00
10204142	Workmen's Compensation	20.83	198.53	550.00	457.97	550.00	601.00
10204143	Insurance-Life and Health	.00	.00	.00	.00	.00	.00
10204150	Employer Tax Expense	950.10	2,663.38	2,679.00	1,961.89	2,674.00	2,633.00
10204160	Employer Pension Contribution	320.06	496.92	744.00	311.94	312.00	720.00
10204194	Contract Labor	105.00	.00	400.00	400.00	400.00	400.00
10204210	Supplies	4,821.63	12,595.27	5,000.00	3,043.48	3,500.00	5,000.00
10204213	Rent	.00	.00	.00	.00	.00	5,000.00
10204215	Activity Fees	.00	.00	2,000.00	4,185.50	4,200.00	4,500.00
10204231	Fuel	73.33	.00	.00	.00	.00	500.00
10204233	Equipment Maintenance	173.57	622.77	.00	.00	.00	500.00
10204234	Building Repairs	753.58	2,079.54	.00	.00	.00	.00
10204235	Utilities	11,127.76	9,990.54	.00	.00	.00	.00
10204240	Park Improvements	1,061.98	4,514.43	.00	.00	.00	.00
10204334	Dues and Licenses	.00	.00	121.00	121.00	121.00	150.00
10204345	Telephone	413.48	660.92	.00	687.73	850.00	750.00
10204358	Training and Travel	621.37	5,895.35	8,100.00	667.93	3,000.00	3,500.00
10204805	Miscellaneous	1,386.30	1,884.75	1,000.00	552.50	600.00	700.00
10204900	Capital Outlay	38,651.31	111,378.70	.00	.00	.00	.00
<b>Total Rec Program Expenditures:</b>		<b>72,441.39</b>	<b>186,002.98</b>	<b>54,296.00</b>	<b>35,360.25</b>	<b>40,207.00</b>	<b>58,074.00</b>
<b>Parks/Open Space Expenditures</b>							
10214111	Salaries	.00	.00	2,080.00	2,039.38	2,080.00	2,080.00
10214142	Workmen's Compensation	.00	.00	100.00	.00	.00	.00
10214150	Employee Tax Expense	.00	.00	165.00	159.53	165.00	165.00
10214194	Contract Labor	.00	.00	.00	.00	.00	.00
10214210	Supplies	.00	.00	3,000.00	1,998.83	3,000.00	2,000.00
10214231	Fuel	.00	.00	200.00	.00	200.00	200.00
10214233	Equipment Maintenance	.00	.00	500.00	37.05	500.00	500.00
10214234	Building Repairs	.00	.00	2,500.00	318.82	500.00	1,500.00
10214235	Utilities	.00	.00	11,300.00	6,012.43	10,000.00	10,000.00
10214240	Park Improvements	.00	.00	3,500.00	1,378.63	1,400.00	2,000.00
10214805	Miscellaneous	.00	.00	500.00	.00	200.00	200.00
10214900	Capital Outlay	.00	.00	55,600.00	57,856.85	71,300.00	.00

Account Number	Account Title	2013-13 Prior year 2 Actual	2014-14 Prior year Actual	2015-15 Current year Budget	2015-15 Year to Date	2015-15 Current year Projected budget	2016-16 Future year Budget
	Total Parks/Open Space Expenditures:	.00	.00	79,445.00	69,801.52	89,345.00	18,645.00
	General Fund Revenue Total:	587,940.87	547,025.82	625,941.00	569,562.47	630,482.00	591,724.00
	General Fund Expenditure Total:	508,779.07	723,062.80	801,334.00	683,597.07	773,851.00	630,232.00
	Net Total General Fund:	79,161.80	176,036.98-	175,393.00-	114,034.60-	143,369.00-	38,508.00-

Account Number	Account Title	2013-13 Prior year 2 Actual	2014-14 Prior year Actual	2015-15 Current year Budget	2015-15 Year to Date	2015-15 Current year Projected budget	2016-16 Future year Budget
<b>Electric</b>							
<b>Electric Revenue</b>							
20063105	Transfer from Other Funds	.00	.00	.00	.00	.00	.00
20063401	Sales and Service	751,205.91	718,100.10	782,000.00	593,937.93	782,000.00	899,500.00
20063406	Tap Fees	500.00	.00	1,000.00	50,000.00	50,000.00	1,000.00
20063409	Sales Tax	.00	.00	.00	2,153.31	.00	.00
20063442	Disconnect Notices	120.00	.00	.00	.00	.00	.00
20063443	Disconnect/Connect Fees	2,460.00	1,013.94	2,000.00	450.00	1,000.00	2,000.00
20063530	Penalties- Utility Late Fees	23,517.24	23,059.46	25,700.00	20,582.78	25,700.00	20,000.00
20063580	Electric Meter	53.00	.00	3,000.00	.00	3,000.00	100.00
20063620	Pole Rental	1,294.80	1,294.80	1,295.00	1,294.80	1,295.00	1,295.00
20063680	NMPP Capacity Pymt	29,115.88	24,480.00	24,500.00	22,440.00	24,500.00	24,500.00
20063681	NMPP Energy Pymt	646.03	790.85	.00	796.54	800.00	.00
20063682	Transformer	.00	.00	.00	.00	.00	.00
20063683	Miscellaneous	2,378.22	3,286.61	2,500.00	2,225.00	2,500.00	2,500.00
20063690	Parts & Labor Chargebacks	.00	.00	49,000.00	52,302.45	55,000.00	5,000.00
20063694	Grants	.00	.00	20,360.00	37,332.00	37,332.00	.00
Total Electric Revenue:		811,291.08	772,025.76	911,355.00	783,514.81	983,127.00	955,895.00
<b>Grants/Donations/Loans</b>							
20083110	Grants/Donations	.00	.00	.00	.00	.00	.00
20083115	Loan/Lease Proceeds	.00	.00	.00	.00	.00	227,250.00
Total Grants/Donations/Loans:		.00	.00	.00	.00	.00	227,250.00
<b>Electric Expenditures</b>							
20114111	Salaries	89,356.99	92,433.77	102,931.00	87,228.50	97,026.00	101,463.00
20114142	Workmen's Compensation	1,648.06	1,132.52	3,675.00	2,504.23	3,675.00	1,700.00
20114143	Insurance- Life and Health	23,612.92	25,424.23	32,192.00	23,771.15	27,395.00	24,165.00
20114150	Employer Tax Expense	7,217.82	7,436.50	8,183.00	6,974.41	7,714.00	8,066.00
20114160	Employer Pension Contribution	4,211.89	4,270.83	4,514.00	3,905.25	4,514.00	4,462.00
20114190	Maintenance Contract	3,458.98	5,550.25	6,000.00	1,100.00	3,000.00	6,000.00
20114192	Bank Fees	.00	.00	50.00	.00	50.00	50.00
20114194	Contract Labor	15,069.26	7,642.53	14,000.00	8,382.96	14,000.00	10,000.00
20114210	Supplies	5,034.48	4,994.48	3,000.00	8,410.02	10,000.00	3,000.00
20114223	Permits	285.33	160.33	400.00	155.33	400.00	400.00
20114227	Power Purchased MEAN	436,684.76	452,414.53	430,000.00	366,348.83	450,000.00	613,000.00
20114231	Gas and Oil	12,549.04	.00	1,000.00	34.47	1,000.00	10,000.00
20114233	Equipment Maintenance	7,515.84	397.56	20,000.00	16,049.92	20,000.00	20,000.00
20114234	Building Repairs	293.03	80.98	500.00	863.90	900.00	500.00
20114235	Utilities	3,946.36	4,243.02	4,500.00	3,053.90	4,500.00	4,500.00
20114241	Small Tools	166.46	48.00	200.00	403.93	500.00	400.00
20114250	Lights- Replacement	.00	.00	5,000.00	5,011.89	5,000.00	.00
20114334	Association Dues	1,017.98	1,130.39	1,500.00	1,075.41	1,500.00	1,500.00
20114352	Legal	224.24	.00	.00	.00	.00	.00
20114358	Training and Travel	1,756.97	.00	2,500.00	.00	500.00	2,500.00
20114400	Bad Debt	2,240.34	872.58	2,000.00	644.89	1,000.00	2,000.00
20114513	Insurance Property/Liability	8,320.00	8,241.27	8,360.00	8,318.00	8,360.00	8,500.00
20114600	Energy Conservation	.00	.00	1,000.00	1,000.00	1,000.00	1,000.00
20114700	Management Fee	106,155.00	37,600.00	37,600.00	37,600.00	37,600.00	62,133.00
20114805	Miscellaneous	644.37	135.78	1,000.00	19.99	200.00	1,000.00
20114901	Meters	1,813.41	.00	3,000.00	.00	3,000.00	.00
20114902	Depreciation	30,862.52	35,480.08	.00	.00	.00	.00
20114999	Allocate Operating Expenses	21,983.15	24,541.32	25,067.00	18,887.45	25,799.00	25,893.00

Account Number	Account Title	2013-13 Prior year 2 Actual	2014-14 Prior year Actual	2015-15 Current year Budget	2015-15 Year to Date	2015-15 Current year Projected budget	2016-16 Future year Budget
Total Electric Expenditures:		786,069.20	714,230.95	718,172.00	601,744.43	728,633.00	912,232.00
<b>Capital Outlay</b>							
20124900	Capital Outlay	73,098.79	.00	280,500.00	230,544.86	280,500.00	227,250.00
Total Capital Outlay:		73,098.79	.00	280,500.00	230,544.86	280,500.00	227,250.00
<b>Debt Service</b>							
20134622	Wells Fargo Revenue Bond Inter	10,601.66	9,876.37	8,468.00	7,507.82	8,468.00	12,145.00
20134623	Wells Fargo Revenue Bond Princ	.00	.00	25,172.00	23,328.81	25,172.00	21,560.00
20134930	Lease/Purchase Payments	6,026.35	.00	.00	.00	.00	.00
Total Debt Service:		16,628.01	9,876.37	33,640.00	30,836.63	33,640.00	33,705.00
Electric Revenue Total:		811,291.08	772,025.76	911,355.00	783,514.81	983,127.00	1,183,145.00
Electric Expenditure Total:		875,796.00	724,107.32	1,032,312.00	863,125.92	1,042,773.00	1,173,187.00
Net Total Electric:		64,504.92-	47,918.44	120,957.00-	79,611.11-	59,646.00-	9,958.00

Account Number	Account Title	2013-13 Prior year 2 Actual	2014-14 Prior year Actual	2015-15 Current year Budget	2015-15 Year to Date	2015-15 Current year Projected budget	2016-16 Future year Budget
<b>Water</b>							
<b>Water Revenue</b>							
30063404	Sales and Service Fees	376,300.97	369,546.04	375,000.00	303,929.46	375,000.00	412,500.00
30063406	Tap Fees	5,000.00	.00	10,000.00	5,500.00	10,000.00	10,000.00
30063415	Water Meters	2,789.70	441.91	15,000.00	784.81	1,200.00	5,000.00
30063530	Penalties- Utility Late Fees	.00	.00	.00	.00	.00	.00
30063683	Miscellaneous	627.26	.00	100.00	.00	100.00	.00
30063690	Parts & Labor Chargebacks	.00	.00	7,800.00	11,562.94	15,000.00	.00
30063694	Grant/Donation	.00	4,840.00	163,250.00	169,743.87	180,000.00	10,000.00
Total Water Revenue:		384,717.93	374,827.95	571,150.00	491,521.08	581,300.00	437,500.00
<b>Water Expenditures</b>							
30114111	Salaries	59,634.09	56,591.62	61,178.00	54,191.96	59,184.00	62,439.00
30114142	Workmen's Compensation	5,577.69	1,853.22	6,015.00	3,928.26	6,015.00	5,200.00
30114143	Insurance- Life and Health	12,878.30	10,309.20	13,651.00	10,347.20	11,378.00	10,438.00
30114150	Employer Tax Expense	4,993.07	4,760.94	4,864.00	4,540.16	4,705.00	4,964.00
30114160	Employer Pension Contribution	4,838.14	4,693.87	4,749.00	4,323.18	4,749.00	4,771.00
30114194	Contract Labor	.00	.00	.00	.00	.00	.00
30114210	Supplies	7,297.52	7,305.06	10,000.00	11,587.02	12,000.00	10,000.00
30114221	Chemicals	8,819.16	9,067.89	14,500.00	11,365.65	14,500.00	14,500.00
30114222	Sampling	2,842.53	1,757.64	4,000.00	1,017.08	4,000.00	4,000.00
30114223	Permits	135.25	5,803.99	6,000.00	5,893.43	6,000.00	6,000.00
30114231	Gas and Oil	52.16	.00	200.00	.00	200.00	200.00
30114233	Equipment Maintenance	677.29	19,625.28	10,000.00	2,773.62	10,000.00	10,000.00
30114234	Building Repairs	110.71	697.10	800.00	690.33	800.00	800.00
30114235	Utilities	20,875.35	20,968.76	24,000.00	13,731.40	20,000.00	24,000.00
30114238	Maintenance	2,680.88	2,316.63	4,000.00	1,462.79	4,000.00	4,000.00
30114243	Maintenance Contract	.00	.00	.00	.00	.00	.00
30114334	Association Dues	150.00	325.00	500.00	325.00	500.00	500.00
30114346	Telephone	2,556.61	2,457.68	3,700.00	2,959.22	3,700.00	3,700.00
30114352	Legal Fees	171.74	.00	500.00	95.00	500.00	200.00
30114355	Engineering Fees	.00	.00	5,000.00	.00	1,000.00	5,000.00
30114356	Computer Maintenance	169.50	.00	250.00	130.00	250.00	250.00
30114358	Training and Travel	677.50	1,188.63	2,000.00	68.65	2,000.00	2,000.00
30114400	Bad Debt	5,063.58	1,689.45	1,000.00	5,948.97	.00	1,000.00
30114513	Insurance Property/Liability	8,830.00	8,726.04	8,850.00	8,806.00	8,850.00	9,000.00
30114700	Management Fee	17,900.00	18,775.00	18,775.00	18,775.00	18,775.00	27,788.00
30114805	Miscellaneous	17.40	.00	50.00	.00	50.00	50.00
30114901	Meters	1,825.32	628.02	15,000.00	.00	.00	.00
30114902	Depreciation	92,205.26	61,528.74	.00	.00	.00	.00
30114910	Professional Fees	.00	1,513.75	.00	.00	.00	.00
30114998	Emergency Incident Expenses	4,799.47	.00	.00	.00	.00	.00
30114999	Allocate Operating Expenses	21,983.13	24,541.29	25,067.00	18,887.45	25,799.00	25,893.00
Total Water Expenditures:		287,540.23	267,124.80	244,649.00	169,949.43	218,955.00	236,693.00
<b>Capital Outlay</b>							
30124900	Capital Outlay	74,701.86	.00	212,000.00	174,603.79	212,000.00	115,000.00
Total Capital Outlay:		74,701.86	.00	212,000.00	174,603.79	212,000.00	115,000.00
<b>Debt Service</b>							
30134624	DWRP Interest	22,680.52	20,953.86	19,615.00	19,157.44	19,615.00	24,345.00
30134625	DWRP Principal	.00	.00	45,804.00	46,262.24	45,804.00	41,085.00

Account Number	Account Title	2013-13 Prior year 2 Actual	2014-14 Prior year Actual	2015-15 Current year Budget	2015-15 Year to Date	2015-15 Current year Projected budget	2016-16 Future year Budget
30134930	Lease/Purchase Payments	6,026.35	.00	.00	.00	.00	.00
	Total Debt Service:	28,706.87	20,953.86	65,419.00	65,419.68	65,419.00	65,430.00
	Water Revenue Total:	384,717.93	374,827.95	571,150.00	491,521.08	581,300.00	437,500.00
	Water Expenditure Total:	390,948.96	288,078.66	522,068.00	409,972.90	496,374.00	417,123.00
	Net Total Water:	6,231.03-	86,749.29	49,082.00	81,548.18	84,926.00	20,377.00

Account Number	Account Title	2013-13 Prior year 2 Actual	2014-14 Prior year Actual	2015-15 Current year Budget	2015-15 Year to Date	2015-15 Current year Projected budget	2016-16 Future year Budget
<b>Sewer</b>							
<b>Sewer Revenue</b>							
40063404	Sales and Service Fees	342,977.08	341,964.00	343,000.00	283,229.52	343,000.00	343,000.00
40063406	Tap Fees	5,000.00	.00	10,000.00	5,500.00	10,000.00	10,000.00
40063530	Penalties- Utility Late Fees	.00	.00	.00	.00	.00	.00
40063611	Interest Income	15.95	20.38	20.00	19.42	20.00	20.00
40063683	Miscellaneous	50.00	.00	.00	.00	.00	.00
40063684	Rebate YVEA	844.86	478.41	418.00	417.25	418.00	500.00
40063690	Parts & Service Chargebacks	.00	.00	1,500.00	1,500.00	1,500.00	1,500.00
40063694	DOLA GRANT	20.00	.00	.00	.00	.00	.00
40063750	USDA Grant	.00	.00	.00	.00	.00	.00
Total Sewer Revenue:		348,907.89	342,462.79	354,938.00	290,666.19	354,938.00	355,020.00
<b>Sewer Expenditures</b>							
40114111	Salaries	64,551.52	65,432.82	70,681.00	62,262.88	68,146.00	72,200.00
40114142	Workmen's Compensation	2,718.99	1,750.25	5,680.00	3,776.53	5,680.00	2,900.00
40114143	Insurance- Life and Health	13,585.02	13,469.79	17,897.00	13,496.99	19,764.00	13,883.00
40114150	Employer Tax Expense	5,382.13	5,454.97	5,619.00	5,172.53	5,418.00	5,740.00
40114160	Employer Pension Contribution	4,909.57	4,959.07	5,034.00	4,564.97	5,034.00	5,064.00
40114194	Contract Labor	.00	.00	1,000.00	.00	1,000.00	1,000.00
40114210	Supplies	4,808.54	490.86	6,000.00	817.76	6,000.00	6,000.00
40114221	Chemicals	4,208.75	5,366.84	4,400.00	4,358.24	4,400.00	4,400.00
40114222	Sampling	1,489.09	2,100.00	4,500.00	2,480.00	4,500.00	5,000.00
40114223	Permits	2,195.00	2,195.00	2,500.00	2,195.00	2,500.00	2,500.00
40114230	Utilities	29,926.43	28,479.21	25,000.00	24,003.68	26,500.00	26,000.00
40114231	Gas and Oil	62.80	.00	100.00	.00	100.00	100.00
40114233	Equipment Maintenance	35.69	474.35	1,000.00	813.13	1,000.00	1,000.00
40114234	Building Repairs	290.75	13.28	500.00	390.42	500.00	500.00
40114235	Sewer Line Maintenance	567.78	500.00	2,000.00	.00	2,000.00	2,000.00
40114238	Maintenance	408.70	.00	2,000.00	590.26	2,000.00	2,000.00
40114352	Legal Fees	171.75	.00	500.00	.00	500.00	500.00
40114358	Training and Travel	.00	.00	500.00	.00	500.00	500.00
40114400	Bad Debt	2,744.99	1,593.88	2,000.00	5,924.30-	.00	2,000.00
40114513	Insurance Property/Liability	7,201.00	7,009.93	7,100.00	7,064.00	7,100.00	7,100.00
40114700	Management Fee	50,250.00	17,150.00	17,150.00	17,150.00	17,150.00	23,076.00
40114805	Miscellaneous	.00	.00	.00	8.00	.00	.00
40114902	Depreciation	124,583.88	96,268.57	.00	.00	.00	.00
40114910	Professional Fees	.00	1,330.00	.00	.00	.00	.00
40114999	Allocate Operating Expenses	21,983.11	24,542.29	25,067.00	18,887.50	25,799.00	25,893.00
Total Sewer Expenditures:		342,075.49	278,581.11	206,228.00	162,107.59	205,591.00	209,356.00
<b>Capital Outlay</b>							
40124900	Capital Outlay	1,125.00	.00	11,500.00	1,333.00	2,000.00	10,000.00
Total Capital Outlay:		1,125.00	.00	11,500.00	1,333.00	2,000.00	10,000.00
<b>Debt Service</b>							
40134700	USDA/Sewer Project Loan	46,842.95	46,278.61	60,812.00	60,812.00	60,812.00	60,812.00
40134930	Lease/Purchase Payments	6,026.35	.00	.00	.00	.00	.00
Total Debt Service:		52,869.30	46,278.61	60,812.00	60,812.00	60,812.00	60,812.00
Sewer Revenue Total:		348,907.89	342,462.79	354,938.00	290,666.19	354,938.00	355,020.00



Account Number	Account Title	2013-13 Prior year 2 Actual	2014-14 Prior year Actual	2015-15 Current year Budget	2015-15 Year to Date	2015-15 Current year Projected budget	2016-16 Future year Budget
	Sewer Expenditure Total:	396,069.79	324,859.72	278,540.00	224,252.59	268,403.00	280,168.00
	Net Total Sewer:	47,161.90-	17,603.07	76,398.00	66,413.60	86,535.00	74,852.00

Account Number	Account Title	2013-13 Prior year 2 Actual	2014-14 Prior year Actual	2015-15 Current year Budget	2015-15 Year to Date	2015-15 Current year Projected budget	2016-16 Future year Budget
<b>Trash</b>							
<b>Trash Revenue</b>							
50063400	Sales and Service Charge	107,134.56	103,758.06	106,155.00	88,379.62	106,155.00	110,000.00
50063683	Miscellaneous	324.00	.00	550.00	275.00	550.00	.00
Total Trash Revenue:		107,458.56	103,758.06	106,705.00	88,654.62	106,705.00	110,000.00
<b>Trash Expenditures</b>							
50114111	Salaries	4,668.32	3,582.45	3,728.00	3,279.63	3,840.00	3,230.00
50114143	Insurance- Life and Health	1,016.62	1,152.45	576.00	385.34	576.00	880.00
50114150	Employer Tax Expense	378.49	283.09	367.00	249.84	305.00	257.00
50114160	Employer Pension Contribution	140.20	107.37	139.00	86.16	139.00	97.00
50114229	Residential Trash Service	104,444.00	101,518.00	98,340.00	89,483.00	98,340.00	101,500.00
50114237	Clean Up Day	.00	.00	.00	.00	.00	.00
50114400	Bad Debt	1,083.57	221.23	800.00	111.25	400.00	800.00
50114700	Management Fee	.00	.00	.00	.00	.00	.00
50114999	Allocate Operating Expenses	2,924.58	2,723.20	2,954.00	2,765.27	3,162.00	2,552.00
Total Trash Expenditures:		114,655.78	109,587.79	106,904.00	96,360.49	106,762.00	109,316.00
Trash Revenue Total:		107,458.56	103,758.06	106,705.00	88,654.62	106,705.00	110,000.00
Trash Expenditure Total:		114,655.78	109,587.79	106,904.00	96,360.49	106,762.00	109,316.00
Net Total Trash:		7,197.22-	5,829.73-	199.00-	7,705.87-	57.00-	684.00

Account Number	Account Title	2013-13 Prior year 2 Actual	2014-14 Prior year Actual	2015-15 Current year Budget	2015-15 Year to Date	2015-15 Current year Projected budget	2016-16 Future year Budget
<b>LiveWell</b>							
<b>LiveWell Revenue</b>							
60013683	Miscellaneous	1,960.16	3,064.64	599.00	299.71	300.00	.00
60013694	Grant	300,876.34	177,997.20	130,000.00	90,000.00	90,000.00	50,000.00
Total LiveWell Revenue:		302,836.50	181,061.84	130,599.00	90,299.71	90,300.00	50,000.00
<b>LiveWell Expenditures</b>							
60114194	Contract Labor	79,210.08	81,586.08	84,033.00	77,030.25	84,033.00	38,656.00
60114210	Office Supplies	247.28	153.90	250.00	31.91	200.00	100.00
60114226	Equipment & Materials	25,965.81	19,138.47	.00	3,685.59	.00	.00
60114235	Utilities	528.00	660.00	1,310.00	1,210.00	1,310.00	600.00
60114236	Office Space	.00	.00	.00	.00	.00	.00
60114335	Advertising & Promotion	3,691.75	3,459.54	3,000.00	2,432.80	3,000.00	3,000.00
60114345	Telephone	1,320.00	1,320.00	650.00	605.00	650.00	600.00
60114347	Postage	31.51	2,220.93	50.00	162.39	50.00	.00
60114355	Copy/Printing	399.50	396.91	400.00	89.55	200.00	100.00
60114356	Computer Maintenance	149.99	49.99	500.00	76.68	500.00	250.00
60114358	Training Travel & Meals	7,741.06	5,586.32	6,550.00	2,677.21	6,550.00	3,598.00
60114513	Insurance	467.50	425.00	450.00	425.00	450.00	.00
60114695	Mini Grants	9,755.01	18,559.61	.00	10,000.56	8,000.00	4,000.00
60114700	Management Fee	5,250.00	5,250.00	5,250.00	5,250.00	5,250.00	3,000.00
60114805	Miscellaneous	.00	.00	.00	27.00	.00	.00
60114910	Prof Fees & Contractors	15,757.35	19,327.50	10,000.00	204.00	2,000.00	500.00
Total LiveWell Expenditures:		150,514.84	158,134.25	112,443.00	103,907.94	112,193.00	54,404.00
<b>Capital Outlay</b>							
60124900	Capital Outlay	71,901.71	22,927.59	.00	.00	.00	.00
Total Capital Outlay:		71,901.71	22,927.59	.00	.00	.00	.00
LiveWell Revenue Total:		302,836.50	181,061.84	130,599.00	90,299.71	90,300.00	50,000.00
LiveWell Expenditure Total:		222,416.55	181,061.84	112,443.00	103,907.94	112,193.00	54,404.00
Net Total LiveWell:		80,419.95	.00	18,156.00	13,608.23-	21,893.00-	4,404.00-
Net Grand Totals:		34,486.68	29,595.91-	152,913.00-	66,998.03-	53,504.00-	62,959.00

## Report Criteria:

Print Fund Titles  
 Page and Total by Fund  
 Print Source Titles  
 Total by Source  
 Print Department Titles  
 Total by Department  
 All Segments Tested for Total Breaks