



TOWN OF OAK CREEK

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

2017 Budget

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

December 8, 2016

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December 8, 2016

Board of Trustees:

We would like to present the 2017 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; 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 local organization, LiveWell Northwest Colorado's, fiscal agent. All monies for LiveWell Northwest 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. Designated and restricted reserves are being used to move forward with planned equipment purchases and capital projects across all funds. The earmarks made over the last few years is serving to avoid larger and irregular impacts on Town finances that such purchases and projects often have. This has been particularly important for the General Fund as the increase in 2017 property tax revenues (5.72%) is reflective of new construction within Town through July 1, 2015, but is otherwise flat. Property tax collections for 2017 remain 47% below what was received in 2010. It is noteworthy that next year is a reassessment year and valuations will take account of approximately \$2,000,000 in new commercial construction as well as increasing sales prices of real estate being experienced throughout the community.

Slowly recovering property tax revenues, the uncertainty of mineral lease and severance tax revenues, and the continued constrained residential development 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 in after school and summers offerings. Management fees from the Town's proprietary funds will remain at 5% of revenues in 2017. Grant revenues for the repairs and weatherization of the South Routt Community Center were authorized in 2016, and work will be completed in 2017.

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. Rate increases are not anticipated in 2017, however, it is expected that a metered rate structure will be implemented for the provision of water service that may change costs on an individualized

user basis. Additionally, the Town will conduct its biannual electric cost of service study mid-year.

While the Town has undertaken several upgrades and maintenance projects on the electric system in 2016, additional and on-going work will continue in 2017. There are several currently unmet capital needs identified in the 20-Year Master Plan including modernizing the substation, implementing an annual maintenance and power pole replacement programs, 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. This work was completed in 2016, and a subsequent \$3,500,000 grant and loan funding package has been approved. The initial phase of the water distribution system work will be occur in Spring, 2017 with the Main Street project. 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 a fully metered water system is not yet finalized and included in the initial 2017 budget, it is probable that the project will move forward in 2017 under a supplemental budget consideration.

Trash services are provided to the residential households in Town, and the fund operates on a breakeven basis. The current contract for services expires in 2017, and a rebidding process will be undertaken during the year.

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. Some of these reserve funds are being expended in 2017 with the purchase of equipment and vehicles serving the Public Works and Police Departments.

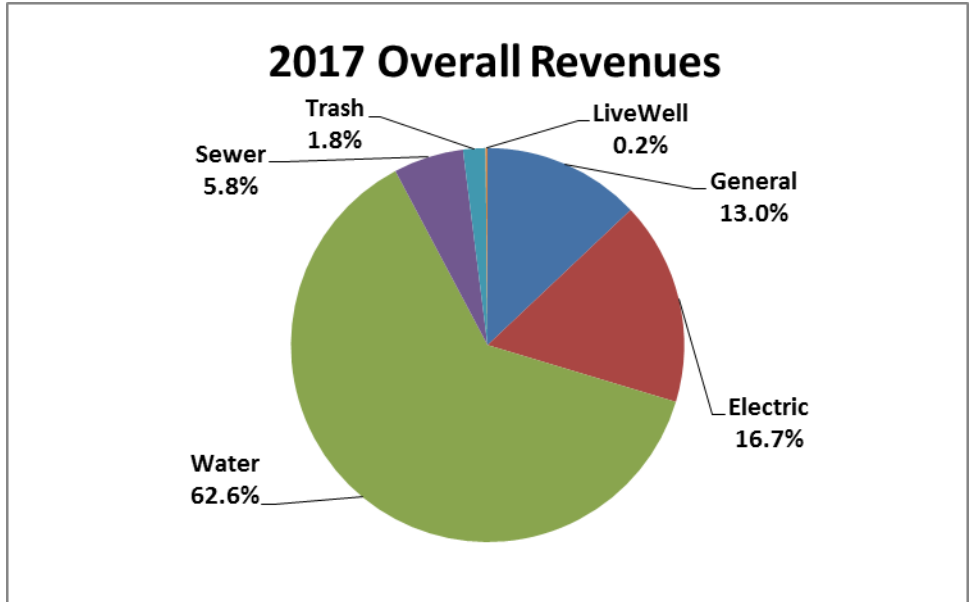
The Town employs ten (10) full time and nine (9) to eleven (11) part time individuals regularly. Administrative staff includes the Town Administrator/Clerk, Assistant to the Town Administrator, Deputy/Utility Clerk, Treasurer and Custodian. The Parks & Recreation Department has a Recreation Coordinator, Program Leads and Program Assistants. There are up to six (6) seasonal hires during the summer associated with the children's summer programming. Public Works staff currently consists of the Director and three (3) workers and a summer seasonal employee. One (1) additional full-time benefitted Public Works employee is budgeted for 2017. The Police Department has a Chief and two (2) full-time officers.

Financial Outlook

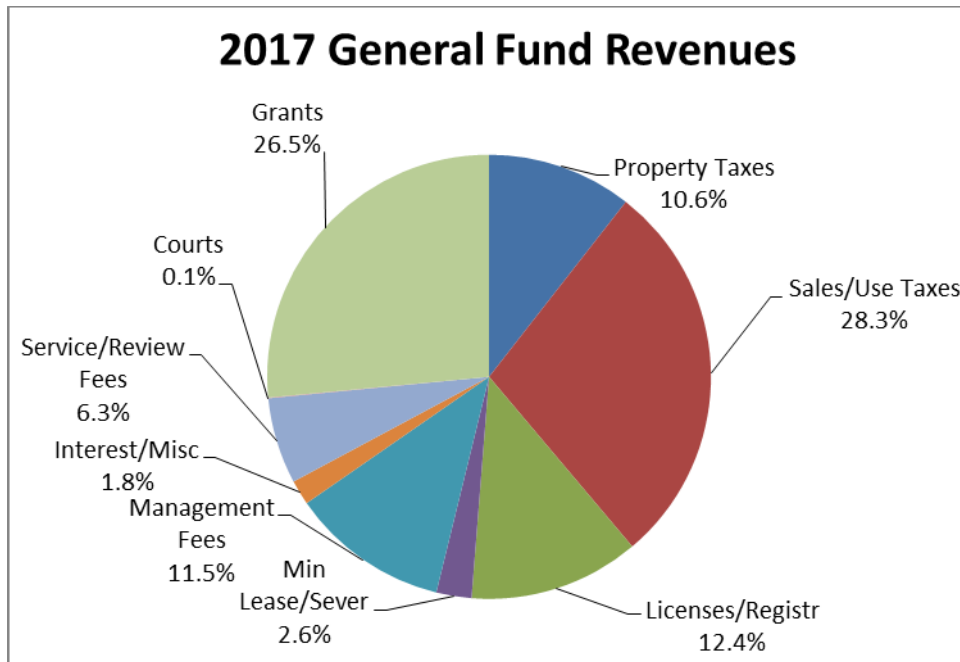
Town Revenues

Overall, revenues in the 2017 budget are projected to be \$5,995,280, an increase of \$2,970,198, or 198.2% from the 2016 projected revenues of \$3,025,082. The increase

reflects a dip in the Electric Fund, and an increase in the Water Fund. The Water Fund will see \$3,350,000 in grant and loan revenues associated with the implementation of Phase I of the water distribution system replacement, and the Trash and Sewer Funds will remain flat from projected revenues in 2016. General Fund revenues are expected to decrease by 13.3% from 2016 projected budget levels, from \$897,399 to \$777,575 in 2017. Electric Fund revenues are expected to decrease for 2017 by \$157,925 (13.6%) from those projected in 2016. Water Fund revenues are expected to increase by 826.8% from \$453,738 in 2016 to \$3,751,700 as expected grant and loan revenues will be received and expended in 2017. Sewer Fund revenues are expected to remain flat and unchanged. Trash Fund revenues are not proposed to change at all in 2017. 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 \$10,000 in revenues will be received in 2017 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 decrease by 10.7% attributed to a planned offset due to the Main Street water line project and anticipated impacts to downtown businesses, and propriety and fiduciary management fees will remain flat. Given the variability and uncertainty of mineral leasing and severance taxes, as well as indications from the state, a minimal amount is budgeted for 2017. Interest income remains minimal, as do development related fees and other miscellaneous resources.

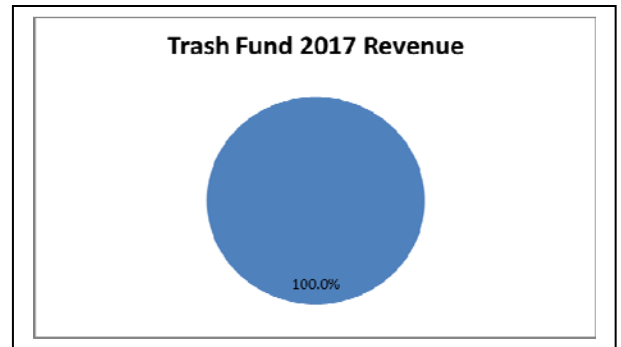
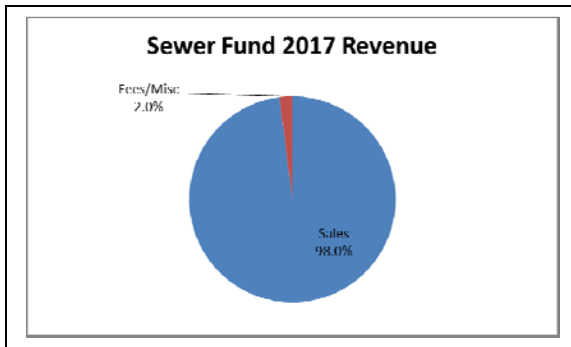
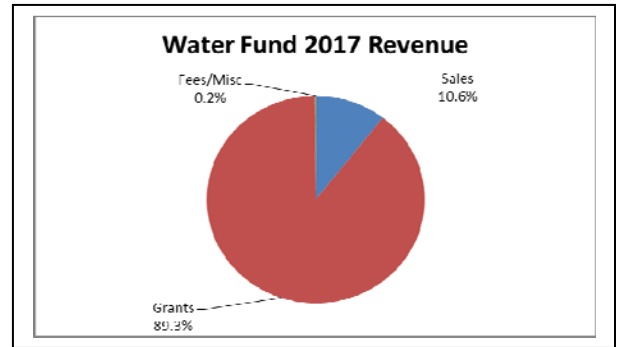
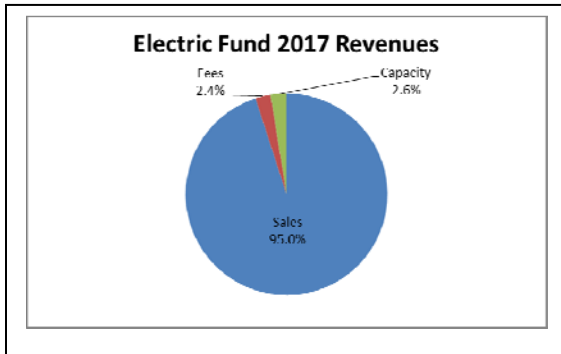


General Fund

- ◆ Funding from property taxes for 2017 will total \$82,200 or 10.6% of the total General Fund revenues.
- ◆ Sales and use taxes are expected to provide \$219,800 in 2017 or 28.3% of the total General Fund revenues.
- ◆ Management fees are anticipated to provide \$89,700 in General Fund revenues in 2017 or 11.5% of total revenues.
- ◆ License and registration fees will provide \$96,600 in revenues or 12.4% of expected General Fund revenues in 2017.
- ◆ Mineral lease and severance taxes, while both variable and uncertain, are expected to provide in 2017 \$20,000 or 2.6% of the total General Fund revenues.
- ◆ Service and review fees will provide \$48,800 or 6.3% of total General Fund revenues in 2017.
- ◆ Grants will provide \$206,000 or 26.5% in General Fund revenues for the South Routt Community Center project and State support of an administrative intern.
- ◆ The Municipal Court is expected to provide \$400 or 0.1% of revenues to the General Fund in 2017.
- ◆ Interest income and other miscellaneous fees will provide \$14,075 in revenues or 1.8% of the total General Fund revenues.

Enterprises

- ◆ Revenues collected from the Electric Fund are expected to provide \$1,000,375. Of these, 95.0% will be from the provision of electricity to consumers. Revenues received for capacity and generation will provide 2.6% of expected funding, and service and other miscellaneous fees providing 2.4% of revenues.
- ◆ Revenues collected from the Water Fund are anticipated to total \$3,751,700 of which 10.7% will be from the provision of water service and associated efforts, and 89.3% are expected from grant funding for water projects.
- ◆ All but a small portion (2.0%) 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.



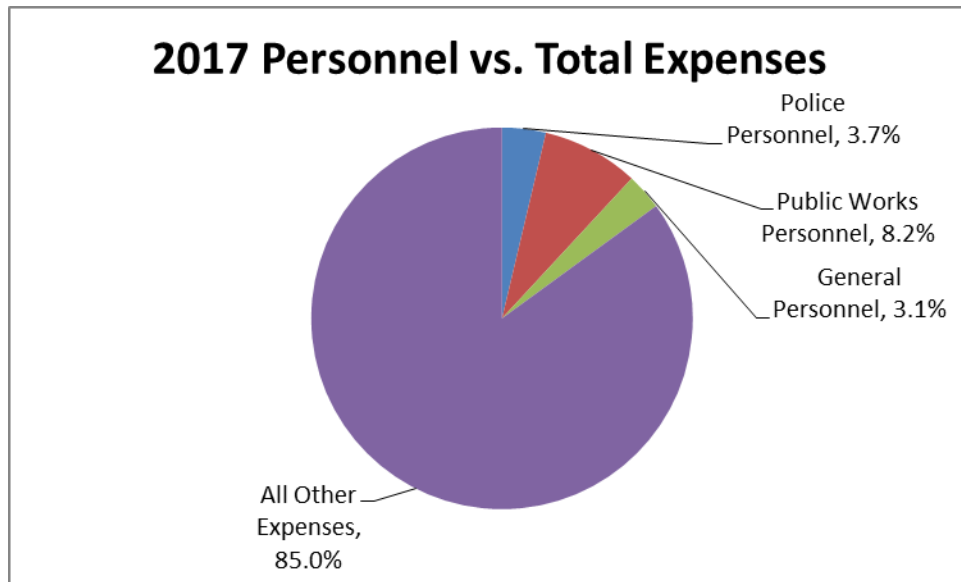
Pass-Through Revenues

Total revenues in the amount of \$10,000 are expected in 2017, all of which will come from grants for LiveWell Colorado.

Town Expenditures

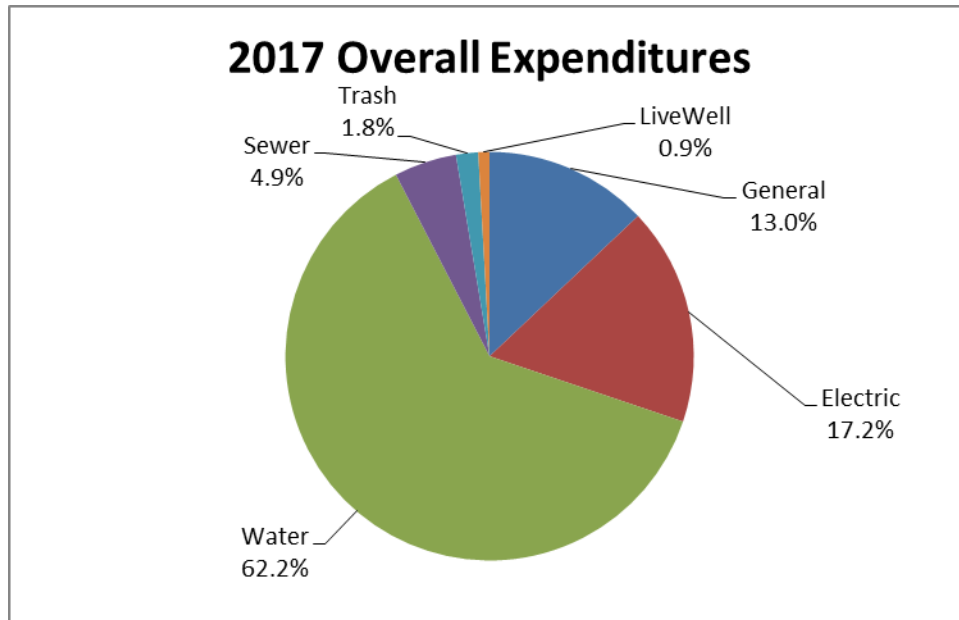
Overall, expenditures in the 2017 budget are projected to be \$6,143,835, an increase of \$3,410,250 or 224.8% from the projected 2016 expenditures. The driver of this increase is the water distribution system project paired with changes in enterprise operating expenditures for 2017.

Personnel costs in the General Fund excluding streets account for \$399,470 or 51.3% of the Town's 2017 anticipated General Fund expenditures and include administration, police, judicial and parks/recreation personnel. The proprietary funds' and streets' personnel costs are \$487,007 or 9.2% of the total expenditures for these funds. Total personnel costs are \$886,477 or 14.8% of total Town expenditures.



- ◆ The Town's 2017 General Fund budget is \$796,331, a decrease of \$99,329 or 14.9% under the 2016 projected expenditures. The decrease is attributed to the fewer capital expenses and street projects in 2017.
- ◆ The 2017 Electric Fund budget is \$1,058,115, an increase of \$51,620 or 5.1% from 2016. The increase is mainly attributed to the increased personnel costs.
- ◆ The Water Fund budget is \$3,823,238 in 2017, an increase of \$3,452,311 or 1030.7% from 2016. Funding of the initial phase of the water distribution system replacement construction accounts for this increase estimated at \$3,500,000.
- ◆ The Sewer Fund budget is \$303,695 in 2017, an increase of \$43,295 or 16.6% over the projected budget in 2016. Personnel costs and capital improvements are driving this increase.
- ◆ The Trash Fund will have costs of \$107,901, an increase of \$5,106 or 5.0%, from 2016. Changes in collection costs account for most of the decrease.

- ◆ The LiveWell Fund expects costs of \$54,555, most of which are related to program delivery.
- ◆ Overall fund balance/net assets are projected to decrease by \$148,555 or 1.8%, in 2017.



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 in 2017. The Town must remain focused on bringing new businesses to Town including revitalizing the Main Street retail sector as well as supporting the existing ones to bolster sales tax revenues that will lead to limited associated development to support 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 continued 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 equity in the fee structure. Some of these costs are addressed in the 2017 budget while the balance will need to be addressed upon successfully obtaining funding to move forward with the projects. Steps also need to continue to be taken to meet the unmet maintenance needs of the electric system in 2017 and beyond. Trash collection services are expected to continue to break even, and services will need to be rebid in late 2017. The rate structure of the utility services need to be reviewed no less than biannually to assure their operations remain healthy, financially and otherwise. 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 programming expected in 2017. The Town expects to hire an additional public works employee in 2017 and continue with summer childrens' programming that require the hiring of seasonal, part-time staff while keeping the current regular staff. Salary increases are planned in 2017 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 the critical capital improvements of the future particularly for the essential utility infrastructure. As you can see from the 2017 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,



Mary Alice Page-Allen
Town Administrator/Clerk



Sandra L. Jacobs
Town Treasurer

SUMMARY	Actual 2014	Actual 2015	Budget (S#2) 2016	Budget 2017
GENERAL FUND				
Prior Year Fund Balances	590,237	413,464	272,043	233,224
Revenues	547,027	599,113	897,399	777,575
Expenses:				
Admin Overhead	386,108	156,452	184,341	166,664
Grants	0	0	0	0
Public Works	0	0	0	0
Police	126,949	216,658	241,893	261,936
Streets	127,340	178,479	164,128	114,816
Judicial	8,279	0	6,145	4,642
Parks and Recreation	75,124	52,843	108,711	121,573
Capital Outlay		136,102	231,000	126,700
Total Expenses	723,800	740,534	936,218	796,331
Net Income/Loss	-176,773	-141,421	-38,819	-18,756
Fund Balances	413,464	272,043	233,224	214,468
Designated Funds	-75,700	-149,286	-111,922	-119,563
Restricted Funds	-51,511	-56,679	-49,791	-42,126
Undesignated Assets	286,253	66,078	71,512	52,780
ELECTRIC FUND				
Prior Year Fund Balances	796,904	882,407	1,006,735	1,158,540
Revenues	779,395	997,457	1,158,300	1,000,375
Expenses:				
Operations	648,699	804,878	745,540	845,910
Capital Outlay	232,500	60,132	227,250	170,000
Debt Service	33,700	8,119	33,705	42,205
Total Expenses	914,899	873,129	1,006,495	1,058,115
Net Income/Loss	-135,504	124,328	151,805	-57,740
Fund Balances	661,400	1,006,735	1,158,540	1,100,800
Designated Funds	-15,000	-370,757	-406,655	-320,275
Restricted Funds	-40,000	-40,000	-40,000	-40,000
Invested in Capital Assets Net of Related Debt	54,863	54,863	420,999	420,999
Unrestricted Assets	551,537	541,115	290,886	319,526
WATER FUND				
Prior Year Fund Balances	2,188,140	2,200,280	2,477,560	2,560,371
Revenues	590,000	595,806	453,738	3,751,700
Expenses:				
Operations	264,445	297,427	195,497	239,308
Capital Outlay	292,000	1,941	110,000	3,510,000
Debt Service	65,420	19,157	65,430	73,930
Total Expenses	621,865	318,526	370,927	3,823,238
Net Income/Loss	-31,865	277,280	82,811	-71,538
Fund Balances	2,156,275	2,477,560	2,560,371	2,488,833
Designated Funds	-77,550	-325,977	-319,071	-193,071
Restricted Funds	0	0	0	0
Invested in Capital Assets Net of Related Debt	1,797,091	2,160,441	2,160,441	2,160,441
Undesignated Assets	281,634	-8,858	80,860	135,322
SEWER FUND				
Prior Year Fund Balances	4,406,258	4,299,128	4,289,641	4,374,886
Revenues	349,515	347,419	345,645	345,630
Expenses:				
Operations	210,293	309,882	189,588	212,383
Capital Outlay	10,000	1,333	10,000	22,000
Debt Service	60,812	45,691	60,812	69,312
Total Expenses	281,105	356,906	260,400	303,695
Net Income/Loss	68,410	-9,487	85,245	41,935
Fund Balances	4,474,668	4,289,641	4,374,886	4,416,821
Designated Funds	0	-467,640	-481,695	-481,695
Restricted Funds	-43,349	-42,607	-45,907	-45,907
Invested in Capital Assets Net of Related Debt	3,797,170	3,390,853	3,390,853	3,390,853
Undesignated Assets	634,149	388,541	456,430	498,365

SUMMARY	Actual	Actual	Budget (\$#1)	Budget
	2014	2015	2016	2017
TRASH FUND				
Prior Year Fund Balances	7,328	1,496	2,734	9,939
Revenues	114,700	106,241	110,000	110,000
Expenses:				
Operations	115,156	105,003	102,795	107,901
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
Total Expenses	115,156	105,003	102,795	107,901
Net Income/Loss	-456	1,238	7,205	2,099
Fund Balances	6,872	2,734	9,939	12,038
Designated Funds	0	0	0	0
Restricted Funds	0	0	0	0
Invested in Capital Assets Net of Related Debt		0		
Undesignated Assets	6,872	2,734	9,939	12,038
LIVEWELL COLORADO (FIDUCIARY FUND)				
Prior Year Fund Balances	0	0	0	0
Previous Year Carry-over		62,532	41,305	44,555
Revenues	181,062	90,300	60,000	10,000
Expenses:				
Operations	181,062	111,527	56,750	54,555
Capital Outlay	0	0	0	0
Total Expenses	181,062	111,527	56,750	54,555
Net Income/Loss	0	41,305	44,555	0
Fund Balances	0	0	0	0
Designated Funds	0	0	0	0
Restricted Funds	62,532	41,305	44,555	0
Undesignated Assets	0	0	0	0
TOTALS - ALL FUNDS				
Prior Year Fund Balances	7,988,867	7,796,775	8,048,713	8,340,210
Revenues	2,561,699	2,736,336	3,025,082	5,995,280
Expenses:				
Operations	2,143,455	2,369,251	2,226,388	2,256,388
Capital Outlay	534,500	63,406	347,250	3,702,000
Debt Service	159,932	72,968	159,947	185,447
Total Expenses	2,837,887	2,505,625	2,733,585	6,143,835
Net Income/Loss	-276,188	230,711	291,497	-148,555
Fund Balances	7,712,679	8,027,486	8,340,210	8,191,655
Designated Funds	-168,250	-1,313,660	-1,319,343	-1,114,603
Restricted Funds	-197,392	-180,591	-180,253	-128,033
Invested in Capital Assets Net of Related Debt	-5,649,124	-5,606,157	-5,972,293	-5,972,293
Undesignated Assets	1,697,913	927,078	868,321	976,726

RESERVES - 2017		
General Fund Cash Reserve Policy		
Designated	2017 Total	
Operating Reserve	\$ 65,088	GF Operating Expense - Contingency
Annual Debt Service	\$ -	
Capital Reserve - Parks	\$ 24,725	Based on CIP - future projects - Annual Set-Aside - less exp
Capital Reserve - Police	\$ 3,000	Vehicle replacement - Annual Set-Aside
Capital Reserve - Public Works	\$ 26,750	Based on CIP - PW Shop; backhoe, sand & water trucks
	\$ 119,563	Annual Set-Aside less 75% to Utilities
Restricted		
Coal Queen Scholarship	\$ 1,500	Scholarship MOU
Tonka Development Agreement	\$ -	Improvement Escrow
Conservation Trust (estimate)	\$ 100	Unexpended carryover
Parking Fee In Lieu	\$ 20,439	Unexpended carryover
Grants	\$ -	Unexpended carryover - Parks
TABOR Emergency	\$ 20,087	3% of GF Revenues
	\$ 42,126	
GF Grand Total	\$ 161,688	
Electric Cash Reserve Policy		
Designated		
O&M Expenses 2016	\$ 211,478	Per COS Study - Contingency
Plant in Service (Risk/Peril)	\$ 22,292	Per COS Study - Contingency
Annual Debt Service	\$ 33,705	Generator - One Year's Payment
CY Capital Improvements Less Borrowing	\$ -	2016 Budget - Contingency
5 Yr Capital Improvements Less Borrowing	\$ 52,800	Per COS Study - Annual Set-Aside + 25% PW
Total	\$ 320,275	
Restricted		
Security Deposits	\$ 40,000	Restricted - Refundable
Total	\$ 40,000	
Electric Fund Grand Total	\$ 360,275	
Water Cash Reserve Policy		
Designated		
O&M Expenses 2016	\$ 48,874	Per COS Study - Contingency
Plant in Service (Risk/Peril)	\$ 41,455	Per COS Study - Contingency
Annual Debt Service	\$ 72,198	One Year's Payment
CY Capital Improvements Less Borrowing	\$ -	Based on CIP & COS Study - Contingency
5 Yr Capital Improvements Less Borrowing	\$ 30,544	Based on CIP & COS Study - Annual Set-Aside + 25% PW
Total	\$ 193,071	
Water Fund Grand Total	\$ 193,071	
Sewer Cash Reserve Policy		
Designated		
O&M Expenses 2016	\$ 47,397	Per COS Study - Contingency
Plant in Service (Risk/Peril)	\$ 58,598	Per COS Study - Contingency
Pending Loan to Water Fund	\$ 350,000	Loan - Pending Other Funding
CY Capital Improvements Less Borrowing	\$ 2,200	Per COS Study - Contingency
5 Yr Capital Improvements Less Borrowing	\$ 8,718	Per COS Study - Annual Set-Aside + 25% PW
Total	\$ 466,913	
Restricted		
WWTP USDA Ops/Maint Reserve	\$ 9,663	(\$3733/yr)
WWTP USDA Debt Service Reserve	\$ 39,544	Max \$60812 required
	\$ 49,207	
Sewer Fund Grand Total	\$ 516,120	

2017 STAFFING PLAN

	2015 Actual	2016 Budget	2016 Projected	2017 Budget
Administration				
Full Time Employees				
Administrator/Clerk	1.00	1.00	1.00	1.00
Asst to Admin/Intern	0.00	0.58	0.58	1.00
Total Full-Time Staff	1.00	1.58	1.58	2.00
Part Time Employees				
Treasurer	0.60	0.60	0.50	0.60
Deputy/Utility Clerk	0.83	1.00	0.90	0.90
Custodian	0.50	0.60	0.60	0.60
Court Clerk	0.09	0.09	0.01	0.01
Total Part-Time Staff	2.02	2.29	2.01	2.11
Recreation Programs				
Part Time Employees				
Recreation Coordinator	1.06	0.75	0.65	0.58
Program Leaders/Assts	0.02	0.38	1.31	1.90
Total Part-Time Staff	0.02	0.38	1.31	2.48
Parks & Open Space Maintenance				
Part Time Employees				
Seasonal Maintenance	0.08	0.08	0.16	0.25
Total Part-Time Staff	0.08	0.08	0.16	0.25
Police Department				
Full Time Employees				
Chief	1.00	1.00	1.00	1.00
Officers	1.17	2.00	2.00	2.00
Total Full-Time Staff	2.17	3.00	3.00	3.00
Part Time Employees				
Seasonal	0.14	0.00	0.00	0.00
Total Part-Time Staff	0.14	0.00	0.00	0.00
TOTAL ADMINISTRATIVE STAFF	5.43	7.33	8.06	9.84
EXPENDITURES BY CATEGORY				
Personnel	\$ 302,899	\$ 379,330	\$ 375,760	\$ 399,470
Operating	\$ 137,236	\$ 121,778	\$ 268,625	\$ 375,946
Capital Outlay	\$ 123,600	\$ 35,000	\$ 231,000	\$ 4,000
Total Expenditures	\$ 563,735	\$ 536,108	\$ 875,385	\$ 779,416
Public Works (Incl Streets, Electric, Water & Sewer)				
Full Time Employees				
Director	1.00	1.00	1.00	1.00
Public Works III	0.10	0.60	0.10	0.10
Public Works II	2.00	2.00	2.00	2.00
Public Works I	1.00	0.50	1.00	2.00
Total Full-Time Staff	4.10	4.10	4.10	5.10
Part Time Employees				
Seasonal Maintenance	0.32	0.32	0.13	0.31
Total Part-Time Staff	0.32	0.32	0.13	0.31
TOTAL PUBLIC WORKS STAFF	4.42	4.42	4.23	5.41
EXPENDITURES BY CATEGORY				
Personnel	\$ 391,523	\$ 405,544	\$ 405,728	\$ 487,007
Operating	\$ 1,342,622	\$ 1,122,579	\$ 889,025	\$ 916,910
Capital Outlay	\$ 505,500	\$ 392,250	\$ 347,250	\$ 3,712,000
Debt Service	\$ 159,871	\$ 159,947	\$ 159,947	\$ 193,947
Total Expenditures	\$ 2,399,516	\$ 2,080,320	\$ 1,801,950	\$ 5,309,864

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	2014-14 Prior year 2 Actual	2015-15 Prior year Actual	2016-16 Current year Budget	2016-16 Year to Date	2016-16 Current year Projected budget	2017-17 Future year Budget
General Fund							
General Revenue							
10013110	Property Taxes	67,332.80	66,936.38	73,000.00	68,180.77	73,000.00	76,200.00
10013120	Specific Ownership	4,370.19	4,822.53	6,000.00	3,887.86	6,000.00	6,000.00
10013132	2% Sales Tax- Undesignated	86,349.70	93,455.15	140,000.00	105,379.31	140,000.00	125,000.00
10013142	Cigarette Tax	854.33	1,059.75	1,100.00	962.14	1,100.00	1,100.00
10013180	Road Tax	2,541.64	2,523.35	3,200.00	2,450.56	3,200.00	3,200.00
10013190	Delinquent Tax Interest	1,467.33	873.58	1,400.00	5,392.40	5,400.00	1,400.00
10013211	Liquor Licenses	768.75	643.75	600.00	493.75	600.00	600.00
10013227	Pet Licenses	303.00	465.00	500.00	437.00	500.00	500.00
10013228	MJ Licenses	27,320.00	47,960.00	79,294.00	78,761.50	87,500.00	92,000.00
10013323	Mineral Leasing	7,209.64	20,807.32	16,500.00	16,541.30	16,500.00	10,000.00
10013351	Motor Vehicle Registration	4,143.00	4,221.50	3,519.00	3,216.00	3,519.00	3,500.00
10013359	Severance Tax	48,995.62	45,047.34	11,200.00	11,184.77	11,200.00	10,000.00
10013410	Management Fee - Electric	37,600.00	37,600.00	47,795.00	47,795.00	47,795.00	50,000.00
10013411	Management Fee-Water	18,775.00	18,775.00	21,375.00	21,375.00	21,375.00	20,000.00
10013412	Management Fee-Sewer	17,150.00	17,150.00	17,750.00	17,750.00	17,750.00	17,200.00
10013414	Management Fee-LiveWell	5,250.00	5,250.00	3,000.00	3,000.00	3,000.00	2,500.00
10013611	Interest Income	6,545.14	6,577.83	7,000.00	7,007.55	7,000.00	7,500.00
10013683	Miscellaneous	2,446.84	1,277.36	1,000.00	5,265.45	5,300.00	1,000.00
10013684	Miscellaneous - Police	.00	.00	.00	.00	.00	25.00
10013694	Grant/Donation	250.00	2,950.00	20,000.00	11,893.73	20,000.00	30,000.00
10013725	Service Fees	10,980.00	11,680.00	10,800.00	9,960.00	10,800.00	10,800.00
10013750	Annexation Fees	345.36	172.68	.00	.00	.00	.00
10013775	NSF Fees	200.00	360.36	150.00	90.00	150.00	200.00
10013800	Review Fees	9,459.09	8,243.07	2,500.00	3,111.68	3,200.00	3,000.00
Total General Revenue:		360,657.43	398,851.95	467,683.00	424,135.77	484,889.00	471,725.00
Grants Revenue							
10053053	South Rountt Community Center	.00	.00	208,500.00	45,051.00	208,500.00	108,000.00
Total Grants Revenue:		.00	.00	208,500.00	45,051.00	208,500.00	108,000.00
Police Revenue							
10073515	Police Education-25% of Fines	96.00	175.87	.00	.00	.00	.00
10073520	Combined Court Income	.00	69.00	750.00	502.50	750.00	750.00
10073684	Miscellaneous-Police	315.00	3,353.50	2,000.00	1,635.57	2,000.00	2,000.00
10073694	Grant/Donation	558.00	2,411.00	2,000.00	810.00	2,000.00	2,000.00
Total Police Revenue:		969.00	6,009.37	4,750.00	2,948.07	4,750.00	4,750.00
Streets Revenue							
10083131	1% Sales Tax	43,179.04	46,738.91	70,000.00	52,702.67	70,000.00	62,500.00
10083352	Highway Use Tax	27,756.76	29,227.07	27,504.00	24,205.15	27,504.00	28,000.00
10083683	Miscellaneous	1,000.00	.00	31.00	17.83	31.00	.00

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10083694	Parking Fee In Lieu	.00	26,200.00	26,200.00	26,200.00	26,200.00	.00
10083725	Service Fees	.00	.00	.00	.00	.00	.00
Total Streets Revenue:		71,935.80	102,165.98	123,735.00	103,125.65	123,735.00	90,500.00
Judicial Revenue							
10093511	Traffic Fines	37.00	.00	100.00	.00	100.00	100.00
10093513	Other Fines	761.50	552.63	1,000.00	160.00	200.00	200.00
10093517	Court Costs	262.25	196.25	.00	.00	.00	100.00
Total Judicial Revenue:		1,060.75	748.88	1,100.00	160.00	300.00	400.00
Parks and Rec. Revenue							
10103358	Lottery Trust Fund	8,471.57	8,438.30	8,500.00	7,504.79	8,500.00	8,500.00
10103611	Interest Income	.34	50.34	.00	.14	.00	.00
10103683	Miscellaneous	1,437.98	749.68	1,525.00	1,509.19	1,525.00	1,000.00
10103694	Grant/Donation	91,758.50	67,507.59	33,000.00	34,237.21	37,000.00	57,500.00
10103800	After School Fees	9,970.30	2,819.45	10,000.00	6,314.40	7,000.00	10,000.00
10103803	Summer Camp Fees	69.50	11,624.25	21,000.00	18,528.95	21,000.00	25,000.00
10103805	Concessions	694.65	132.05	200.00	140.00	200.00	200.00
Total Parks and Rec. Revenue:		112,402.84	91,321.66	74,225.00	68,234.68	75,225.00	102,200.00
General Expenditures							
10114111	Salaries	67,410.40	74,441.04	83,411.00	67,706.30	83,411.00	82,397.00
10114142	Workmen's Compensation	102.96	402.29	1,264.00	722.29	1,264.00	900.00
10114143	Insurance- Life and Health	3,199.62	2,346.03	260.00	271.00	260.00	208.00
10114150	Employer Tax Expense	6,031.25	6,496.23	6,631.00	6,002.10	6,631.00	6,551.00
10114160	Employer Pension Contribution	8,511.31	9,610.97	9,604.00	8,093.12	9,604.00	7,948.00
10114192	Bank Fees	5,406.56	6,824.50	6,300.00	5,184.83	6,300.00	6,300.00
10114193	Treasurer's Fees	3,401.35	3,451.22	3,500.00	2,182.41	2,500.00	3,000.00
10114194	Contract Labor	518.75	250.00	1,000.00	450.00	1,000.00	1,000.00
10114210	Supplies	12,581.44	8,480.43	9,000.00	8,529.64	9,000.00	9,000.00
10114226	Equipment Rental	433.80	804.30	600.00	564.00	600.00	600.00
10114233	Equipment Maintenance	1,433.56	182.38	6,000.00	5,396.78	6,000.00	1,500.00
10114234	Building Repairs	914.35	1,354.55	4,000.00	2,542.76	4,000.00	500.00
10114235	Utilities	6,935.12	5,989.75	7,000.00	5,034.92	7,000.00	6,500.00
10114311	Publications- Legal	976.30	498.56	1,000.00	773.10	1,000.00	750.00
10114315	Licensing Fees	.00	.00	2,000.00	1,837.30	2,000.00	2,000.00
10114333	Periodicals	110.00	.00	100.00	.00	100.00	.00
10114334	Association Dues	2,748.12	3,281.86	3,500.00	3,140.93	3,500.00	3,500.00
10114335	Advertising & Promotions	1,855.00	1,807.29	1,500.00	625.00	1,500.00	2,000.00
10114345	Telephone	3,098.01	4,799.20	4,500.00	4,401.65	5,000.00	5,000.00
10114347	Postage	4,625.59	4,136.95	4,000.00	2,610.71	4,000.00	4,000.00
10114352	Legal Fees	1,862.46	1,459.03	2,500.00	2,385.64	2,500.00	2,000.00
10114354	Audit	6,500.00	6,700.00	7,000.00	7,050.00	7,050.00	8,000.00
10114356	Computer Maintenance	15,016.66	14,195.75	17,500.00	15,666.16	17,500.00	8,000.00
10114358	Training and Travel	4,238.62	4,658.93	5,000.00	5,966.81	5,000.00	5,200.00
10114400	Bad Debt	.00	.00	.00	.00	.00	.00
10114513	Insurance Property/Liability	14,985.20	15,124.00	12,000.00	13,115.73	13,200.00	16,830.00
10114700	Donations/Community Support	11,415.00	12,481.72	12,500.00	12,365.74	12,500.00	12,500.00
10114800	Election Expense	.00	281.01	1,333.00	1,333.09	1,333.00	1,000.00
10114805	Miscellaneous	663.42	390.00	1,300.00	1,190.47	1,300.00	500.00
10114900	Capital Outlay	130,645.98	67,122.02	16,000.00	13,886.25	16,000.00	4,000.00
10114905	Staff Advertising	.00	225.00	1,000.00	945.00	1,000.00	500.00
10114910	Professional Fees	10.00	4,607.35	8,500.00	8,443.21	8,500.00	2,500.00

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Account Number	Account Title	2014-14 Prior year 2 Actual	2015-15 Prior year Actual	2016-16 Current year Budget	2016-16 Year to Date	2016-16 Current year Projected budget	2017-17 Future year Budget
Total Police Expenditures:		118,434.72	209,765.82	244,038.00	204,902.76	242,393.00	261,936.00
Streets Expenditures							
10184111	Salaries	53,389.34	55,792.11	61,079.00	48,281.32	59,044.00	34,786.00
10184142	Workmen's Compensation	3,088.69	6,751.26	3,257.00	1,837.00	2,300.00	2,300.00
10184143	Insurance- Life and Health	17,669.03	18,595.63	18,033.00	17,215.91	19,405.00	11,738.00
10184150	Employer Tax Expense	4,168.80	4,250.28	4,856.00	3,800.20	4,694.00	2,873.00
10184160	Employer Pension Contribution	622.59	1,590.19	1,770.00	1,448.56	1,770.00	1,044.00
10184210	Supplies	1,521.87	772.34	2,500.00	2,069.61	2,500.00	2,800.00
10184234	Building Repairs	.00	.00	500.00	.00	500.00	500.00
10184235	Utilities	520.12	503.48	500.00	328.89	500.00	500.00
10184238	Street Maint/Impr 1%	28,588.96	71,752.84	36,414.00	50,843.48	55,000.00	30,000.00
10184239	Street Scoria	451.72	891.83	1,700.00	1,222.08	1,700.00	1,700.00
10184245	Snow Removal/Storage	1,624.50	.00	1,500.00	.00	1,500.00	.00
10184513	Insurance Property/Liability	969.56	2,244.83	1,540.00	1,540.13	1,540.00	1,700.00
10184805	Miscellaneous	152.00	.00	200.00	.00	200.00	200.00
10184900	Capital Outlay	.00	6,055.00	.00	.00	.00	10,000.00
10184930	Lease/Purchase Payments	.00	.00	.00	.00	.00	8,500.00
10184999	Allocate Operating Expenses	14,572.91	11,283.08	15,550.00	8,800.34	13,475.00	16,175.00
Total Streets Expenditures:		127,340.09	180,482.87	149,399.00	137,387.52	164,128.00	124,816.00
Judicial Expenditures							
10194111	Salaries	2,462.63	1,267.42	375.00	226.78	375.00	391.00
10194112	Contract Labor	5,520.00	5,520.00	5,520.00	5,060.00	5,520.00	4,000.00
10194143	Insurance- Life and Health	6.86	44.39	.00	.00	.00	.00
10194150	Employer Tax Expense	200.54	119.90	30.00	18.03	30.00	31.00
10194160	Employer Pension Contribution	62.42	29.58	.00	.00	.00	.00
10194334	Association Dues	40.00	.00	20.00	.00	20.00	20.00
10194358	Training and Travel	.00	.00	200.00	.00	200.00	200.00
Total Judicial Expenditures:		8,278.73	6,892.51	6,145.00	5,304.81	6,145.00	4,642.00
Rec Program Expenditures							
10204111	Salaries	33,021.88	23,652.81	45,364.00	45,026.11	47,675.00	59,108.00
10204142	Workmen's Compensation	198.53	457.97	1,200.00	842.76	1,200.00	1,200.00
10204143	Insurance-Life and Health	.00	.00	4,161.00	2,989.05	4,090.00	.00
10204150	Employer Tax Expense	2,663.38	2,016.15	3,606.00	3,609.73	3,790.00	3,342.00
10204160	Employer Pension Contribution	496.92	341.76	620.00	462.20	507.00	1,261.00
10204194	Contract Labor	.00	400.00	600.00	770.98	600.00	600.00
10204210	Supplies	12,595.27	3,341.88	6,000.00	5,793.19	6,000.00	6,000.00
10204213	Rent	.00	.00	4,288.00	4,288.00	4,288.00	4,300.00
10204215	Activity Fees	.00	4,296.50	4,000.00	3,558.00	4,000.00	4,000.00
10204231	Fuel	.00	.00	300.00	306.91	400.00	400.00
10204233	Equipment Maintenance	622.77	.00	500.00	463.96	500.00	600.00
10204234	Building Repairs	2,079.54	.00	.00	.00	.00	.00
10204235	Utilities	9,990.54	.00	.00	.00	.00	.00
10204240	Park Improvements	4,514.43	.00	.00	.00	.00	.00
10204334	Dues and Licenses	.00	121.00	800.00	779.00	800.00	800.00
10204345	Telephone	660.92	813.23	1,000.00	1,155.70	1,300.00	1,300.00
10204358	Training and Travel	5,895.35	667.93	3,500.00	2,408.03	3,000.00	3,500.00
10204377	Vehicle Maintenance	.00	.00	.00	.00	1,000.00	1,700.00
10204805	Miscellaneous	1,884.75	552.50	500.00	349.50	500.00	500.00
10204900	Capital Outlay	111,378.70	.00	.00	.00	.00	.00

Account Number	Account Title	2014-14 Prior year 2 Actual	2015-15 Prior year Actual	2016-16 Current year Budget	2016-16 Year to Date	2016-16 Current year Projected budget	2017-17 Future year Budget
Total Rec Program Expenditures:		186,002.98	36,661.73	76,439.00	72,803.12	79,650.00	88,611.00
Parks/Open Space Expenditures							
10214111	Salaries	.00	2,039.38	7,248.00	8,399.42	8,625.00	10,270.00
10214142	Workmen's Compensation	.00	.00	.00	.00	.00	.00
10214143	Insurance-Life and Health	.00	.00	1,040.00	626.07	1,023.00	.00
10214150	Employee Tax Expense	.00	159.53	576.00	675.18	686.00	387.00
10214160	Employer Pension Contribution	.00	.00	155.00	115.48	127.00	105.00
10214194	Contract Labor	.00	.00	.00	.00	.00	5,000.00
10214210	Supplies	.00	2,287.55	2,000.00	2,268.96	2,300.00	2,300.00
10214231	Fuel	.00	.00	100.00	24.99	100.00	200.00
10214233	Equipment Maintenance	.00	37.05	500.00	444.38	500.00	1,000.00
10214234	Building Repairs	.00	1,617.25	3,500.00	3,405.41	3,500.00	1,500.00
10214235	Utilities	.00	8,632.35	10,000.00	9,007.39	10,000.00	10,000.00
10214240	Park Improvements	.00	1,378.63	2,000.00	1,195.12	2,000.00	2,000.00
10214805	Miscellaneous	.00	.00	200.00	.00	200.00	200.00
10214900	Capital Outlay	.00	62,924.85	5,000.00	5,668.47	6,500.00	.00
Total Parks/Open Space Expenditures:		.00	79,076.59	32,319.00	31,830.87	35,561.00	32,962.00
General Fund Revenue Total:		547,025.82	599,097.84	879,993.00	643,655.17	897,399.00	777,575.00
General Fund Expenditure Total:		723,062.80	736,453.45	908,327.00	742,419.65	936,718.00	796,331.00
Net Total General Fund:		176,036.98-	137,355.61-	28,334.00-	98,764.48-	39,319.00-	18,756.00-

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Account Number	Account Title	2014-14 Prior year 2 Actual	2015-15 Prior year Actual	2016-16 Current year Budget	2016-16 Year to Date	2016-16 Current year Projected budget	2017-17 Future year Budget
Electric							
Electric Revenue							
20063105	Transfer from Other Funds	.00	.00	.00	.00	.00	.00
20063401	Sales and Service	718,100.10	753,865.14	899,500.00	750,468.84	950,584.00	950,500.00
20063406	Tap Fees	.00	100,000.00	1,000.00	66,712.28	80,000.00	1,000.00
20063409	Sales Tax	.00	.00	.00	2,102.07	.00	.00
20063442	Disconnect Notices	.00	.00	.00	.00	.00	.00
20063443	Disconnect/Connect Fees	1,013.94	570.00	2,000.00	180.00	1,000.00	1,000.00
20063530	Penalties- Utility Late Fees	23,059.46	24,295.50	20,000.00	18,271.20	20,341.00	20,000.00
20063580	Electric Meter	.00	.00	100.00	.00	100.00	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	24,480.00	24,480.00	24,500.00	20,400.00	24,480.00	24,480.00
20063681	NMPP Energy Pymt	790.85	796.54	.00	13,543.00	20,000.00	1,000.00
20063682	Transformer	.00	.00	.00	.00	.00	.00
20063683	Miscellaneous	3,286.61	2,460.19	2,500.00	410.00	500.00	500.00
20063690	Parts & Labor Chargebacks	.00	52,362.45	5,000.00	41,741.00	60,000.00	500.00
20063694	Grants	.00	37,332.00	.00	.00	.00	.00
Total Electric Revenue:		772,025.76	997,456.62	955,895.00	915,123.19	1,158,300.00	1,000,375.00
Grants/Donations/Loans							
20083110	Grants/Donations	.00	.00	.00	.00	.00	.00
20083115	Loan/Lease Proceeds	.00	.00	227,250.00	.00	.00	.00
Total Grants/Donations/Loans:		.00	.00	227,250.00	.00	.00	.00
Electric Expenditures							
20114111	Salaries	92,433.77	94,798.51	101,463.00	83,327.33	100,900.00	150,344.00
20114142	Workmen's Compensation	1,132.52	2,504.23	1,700.00	770.29	1,600.00	1,600.00
20114143	Insurance- Life and Health	25,424.23	23,479.41	24,165.00	20,138.96	20,619.00	35,288.00
20114150	Employer Tax Expense	7,436.50	7,583.61	8,066.00	6,734.82	8,022.00	12,060.00
20114160	Employer Pension Contribution	4,270.83	4,246.63	4,462.00	3,712.19	4,448.00	7,248.00
20114190	Maintenance Contract	5,550.25	3,358.08	6,000.00	1,370.00	2,500.00	5,000.00
20114192	Bank Fees	.00	.00	50.00	.00	.00	.00
20114194	Contract Labor	7,642.53	8,382.96	10,000.00	3,257.09	5,000.00	10,000.00
20114210	Supplies	4,994.48	8,418.00	3,000.00	3,801.62	4,000.00	4,000.00
20114223	Permits	160.33	155.33	400.00	166.33	400.00	400.00
20114227	Power Purchased MEAN	452,414.53	512,406.27	613,000.00	394,529.25	484,086.00	484,000.00
20114231	Gas and Oil	.00	34.47	10,000.00	4,248.77	6,000.00	10,000.00
20114233	Equipment Maintenance	397.56	16,912.49	20,000.00	6,109.28	7,500.00	20,000.00
20114234	Building Repairs	80.98	863.90	500.00	.00	500.00	500.00
20114235	Utilities	4,243.02	4,309.46	4,500.00	3,600.93	4,500.00	4,500.00
20114241	Small Tools	48.00	403.93	400.00	126.52	400.00	400.00
20114250	Lights- Replacement	.00	5,011.89	.00	3,589.32	4,500.00	5,000.00
20114334	Association Dues	1,130.39	1,075.41	1,500.00	1,118.63	1,500.00	1,500.00
20114352	Legal	.00	.00	.00	.00	.00	.00
20114358	Training and Travel	.00	.00	2,500.00	3,213.28	3,500.00	3,500.00
20114400	Bad Debt	872.58	887.11	2,000.00	391.64	1,000.00	1,000.00
20114513	Insurance Property/Liability	8,241.27	8,318.00	8,500.00	8,208.12	8,208.00	10,000.00
20114600	Energy Conservation	.00	1,000.00	1,000.00	1,825.00	2,000.00	2,000.00
20114700	Management Fee	37,600.00	37,600.00	62,133.00	47,795.00	47,795.00	50,000.00
20114805	Miscellaneous	135.78	19.99	1,000.00	43.94	500.00	500.00
20114901	Meters	.00	2,960.00	.00	165.96	300.00	500.00
20114902	Depreciation	35,480.08	45,287.06	.00	.00	.00	.00
20114999	Allocate Operating Expenses	24,541.32	23,236.95	25,893.00	20,323.13	25,762.00	26,570.00

Account Number	Account Title	2014-14 Prior year 2 Actual	2015-15 Prior year Actual	2016-16 Current year Budget	2016-16 Year to Date	2016-16 Current year Projected budget	2017-17 Future year Budget
Total Electric Expenditures:		714,230.95	813,253.69	912,232.00	618,567.40	745,540.00	845,910.00
Capital Outlay							
20124900	Capital Outlay	.00	51,755.90	227,250.00	103,667.53	227,250.00	170,000.00
Total Capital Outlay:		.00	51,755.90	227,250.00	103,667.53	227,250.00	170,000.00
Debt Service							
20134622	Wells Fargo Revenue Bond Inter	9,876.37	8,119.09	12,145.00	6,167.63	12,145.00	12,145.00
20134623	Wells Fargo Revenue Bond Princ	.00	.00	21,560.00	24,669.00	21,560.00	21,560.00
20134930	Lease/Purchase Payments	.00	.00	.00	.00	.00	8,500.00
Total Debt Service:		9,876.37	8,119.09	33,705.00	30,836.63	33,705.00	42,205.00
Electric Revenue Total:		772,025.76	997,456.62	1,183,145.00	915,123.19	1,158,300.00	1,000,375.00
Electric Expenditure Total:		724,107.32	873,128.68	1,173,187.00	753,071.56	1,006,495.00	1,058,115.00
Net Total Electric:		47,918.44	124,327.94	9,958.00	162,051.63	151,805.00	57,740.00-

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Account Number	Account Title	2014-14 Prior year 2 Actual	2015-15 Prior year Actual	2016-16 Current year Budget	2016-16 Year to Date	2016-16 Current year Projected budget	2017-17 Future year Budget
Water							
Water Revenue							
30063404	Sales and Service Fees	369,546.04	365,508.56	412,500.00	330,485.24	396,138.00	396,000.00
30063406	Tap Fees	.00	5,500.00	10,000.00	5,500.00	5,500.00	5,500.00
30063415	Water Meters	441.91	784.81	5,000.00	.00	1,000.00	.00
30063530	Penalties- Utility Late Fees	.00	.00	.00	.00	100.00	100.00
30063683	Miscellaneous	.00	.00	.00	.00	.00	.00
30063690	Parts & Labor Chargebacks	.00	11,562.94	.00	1,000.00	1,000.00	100.00
30063694	Grant/Donation	4,840.00	212,448.87	10,000.00	18,961.13	50,000.00	.00
Total Water Revenue:		374,827.95	595,805.18	437,500.00	355,946.37	453,738.00	401,700.00
Grants/Loans/Donations							
30083110	Grants/Donations	.00	.00	.00	.00	.00	2,000,000.00
30083115	Loan Proceeds	.00	.00	.00	.00	.00	1,350,000.00
Total Grants/Loans/Donations:		.00	.00	.00	.00	.00	3,350,000.00
Water Expenditures							
30114111	Salaries	56,591.62	58,804.28	62,439.00	52,930.81	64,285.00	85,017.00
30114142	Workmen's Compensation	1,853.22	3,928.26	5,200.00	1,168.18	1,500.00	1,500.00
30114143	Insurance- Life and Health	10,309.20	8,122.57	10,438.00	8,716.23	8,918.00	15,741.00
30114150	Employer Tax Expense	4,760.94	4,926.91	4,964.00	4,440.82	5,111.00	6,866.00
30114160	Employer Pension Contribution	4,693.87	4,690.11	4,771.00	4,012.78	4,771.00	5,289.00
30114194	Contract Labor	.00	.00	.00	.00	.00	.00
30114210	Supplies	7,305.06	11,587.02	10,000.00	8,745.25	10,000.00	10,000.00
30114221	Chemicals	9,067.89	11,370.64	14,500.00	911.67	3,000.00	9,000.00
30114222	Sampling	1,757.64	1,017.08	4,000.00	2,926.84	4,000.00	4,000.00
30114223	Permits	5,803.99	5,893.43	6,000.00	5,887.14	6,000.00	6,000.00
30114231	Gas and Oil	.00	.00	200.00	.00	200.00	200.00
30114233	Equipment Maintenance	19,625.28	5,146.11	10,000.00	794.43	2,000.00	10,000.00
30114234	Building Repairs	697.10	690.33	800.00	87.22	800.00	800.00
30114235	Utilities	20,968.76	18,843.49	24,000.00	16,578.86	20,000.00	20,000.00
30114238	Maintenance	2,316.63	2,767.01	4,000.00	382.41	4,000.00	3,000.00
30114243	Maintenance Contract	.00	.00	.00	90.00	200.00	200.00
30114334	Association Dues	325.00	325.00	500.00	275.00	325.00	325.00
30114346	Telephone	2,457.68	3,501.18	3,700.00	2,725.80	3,000.00	3,000.00
30114352	Legal Fees	.00	95.00	200.00	38.00	200.00	200.00
30114355	Engineering Fees	.00	.00	5,000.00	.00	.00	.00
30114356	Computer Maintenance	.00	130.00	250.00	.00	500.00	1,000.00
30114358	Training and Travel	1,188.63	69.41	2,000.00	1,133.59	1,750.00	2,000.00
30114400	Bad Debt	1,689.45	7,563.45	1,000.00	3,110.93	.00	.00
30114513	Insurance Property/Liability	8,726.04	8,806.00	9,000.00	7,772.87	7,800.00	8,600.00
30114700	Management Fee	18,775.00	18,775.00	27,788.00	21,375.00	21,375.00	20,000.00
30114805	Miscellaneous	.00	.00	50.00	.00	.00	.00
30114901	Meters	628.02	.00	.00	.00	.00	.00
30114902	Depreciation	61,528.74	97,138.08	.00	.00	.00	.00
30114910	Professional Fees	1,513.75	.00	.00	.00	.00	.00
30114998	Emergency Incident Expenses	.00	.00	.00	.00	.00	.00
30114999	Allocate Operating Expenses	24,541.29	23,236.95	25,893.00	20,323.28	25,762.00	26,570.00
Total Water Expenditures:		267,124.80	297,427.31	236,693.00	158,205.25	195,497.00	239,308.00
Capital Outlay							
30124900	Capital Outlay	.00	1,940.96	115,000.00	43,646.55	110,000.00	3,510,000.00

Account Number	Account Title	2014-14 Prior year 2 Actual	2015-15 Prior year Actual	2016-16 Current year Budget	2016-16 Year to Date	2016-16 Current year Projected budget	2017-17 Future year Budget
Total Capital Outlay:		.00	1,940.96	115,000.00	43,646.55	110,000.00	3,510,000.00
Debt Service							
30134624	DWRF Interest	20,953.86	19,157.44	24,345.00	17,288.45	24,345.00	24,345.00
30134625	DWRF Principal	.00	.00	41,085.00	48,131.23	41,085.00	41,085.00
30134930	Lease/Purchase Payments	.00	.00	.00	.00	.00	8,500.00
Total Debt Service:		20,953.86	19,157.44	65,430.00	65,419.68	65,430.00	73,930.00
Water Revenue Total:		374,827.95	595,805.18	437,500.00	355,946.37	453,738.00	3,751,700.00
Water Expenditure Total:		288,078.66	318,525.71	417,123.00	267,271.48	370,927.00	3,823,238.00
Net Total Water:		86,749.29	277,279.47	20,377.00	88,674.89	82,811.00	71,538.00-

Account Number	Account Title	2014-14 Prior year 2 Actual	2015-15 Prior year Actual	2016-16 Current year Budget	2016-16 Year to Date	2016-16 Current year Projected budget	2017-17 Future year Budget
Sewer							
Sewer Revenue							
40063404	Sales and Service Fees	341,964.00	339,979.02	343,000.00	282,358.75	338,660.00	338,660.00
40063406	Tap Fees	.00	5,500.00	10,000.00	5,000.00	5,000.00	5,000.00
40063530	Penalties- Utility Late Fees	.00	.00	.00	.00	100.00	100.00
40063611	Interest Income	20.38	23.42	20.00	20.76	20.00	20.00
40063683	Miscellaneous	.00	.00	.00	.00	.00	.00
40063684	Rebate YVEA	478.41	417.25	500.00	364.42	365.00	350.00
40063690	Parts & Service Chargebacks	.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
40063694	DOLA GRANT	.00	.00	.00	.00	.00	.00
40063750	USDA Grant	.00	.00	.00	.00	.00	.00
Total Sewer Revenue:		342,462.79	347,419.69	355,020.00	289,243.93	345,645.00	345,630.00
Sewer Expenditures							
40114111	Salaries	65,432.82	67,638.30	72,200.00	60,977.66	74,125.00	85,017.00
40114142	Workmen's Compensation	1,750.25	3,776.53	2,900.00	1,084.70	1,400.00	1,400.00
40114143	Insurance- Life and Health	13,469.79	12,654.65	13,883.00	11,584.77	11,857.00	15,741.00
40114150	Employer Tax Expense	5,454.97	5,618.92	5,740.00	5,073.03	5,893.00	6,866.00
40114160	Employer Pension Contribution	4,959.07	4,954.71	5,064.00	4,253.93	5,066.00	5,289.00
40114194	Contract Labor	.00	.00	1,000.00	150.00	.00	.00
40114210	Supplies	490.86	817.76	6,000.00	1,232.17	3,000.00	3,000.00
40114221	Chemicals	5,366.84	5,114.15	4,400.00	4,678.56	5,800.00	4,400.00
40114222	Sampling	2,100.00	2,899.15	5,000.00	2,284.48	2,500.00	5,000.00
40114223	Permits	2,195.00	2,195.00	2,500.00	2,195.00	2,200.00	2,500.00
40114230	Utilities	28,479.21	29,451.48	26,000.00	21,801.46	26,000.00	26,000.00
40114231	Gas and Oil	.00	.00	100.00	.00	.00	.00
40114233	Equipment Maintenance	474.35	813.13	1,000.00	411.43	1,000.00	1,000.00
40114234	Building Repairs	13.28	390.42	500.00	.00	.00	500.00
40114235	Sewer Line Maintenance	500.00	515.00	2,000.00	60.03	1,000.00	2,000.00
40114238	Maintenance	.00	590.26	2,000.00	.00	.00	2,000.00
40114352	Legal Fees	.00	.00	500.00	.00	.00	500.00
40114358	Training and Travel	.00	.00	500.00	.00	.00	500.00
40114400	Bad Debt	1,593.88	542.98	2,000.00	3,183.52	.00	.00
40114513	Insurance Property/Liability	7,009.93	7,064.00	7,100.00	6,235.24	6,235.00	6,900.00
40114700	Management Fee	17,150.00	17,150.00	23,076.00	17,750.00	17,750.00	17,200.00
40114805	Miscellaneous	.00	8.00	.00	.00	.00	.00
40114902	Depreciation	96,268.57	125,536.51	.00	.00	.00	.00
40114910	Professional Fees	1,330.00	.00	.00	.00	.00	.00
40114999	Allocate Operating Expenses	24,542.29	23,237.00	25,893.00	20,323.36	25,762.00	26,570.00
Total Sewer Expenditures:		278,581.11	309,881.99	209,356.00	156,912.30	189,588.00	212,383.00
Capital Outlay							
40124900	Capital Outlay	.00	1,333.00	10,000.00	8,118.13	10,000.00	22,000.00
Total Capital Outlay:		.00	1,333.00	10,000.00	8,118.13	10,000.00	22,000.00
Debt Service							
40134700	USDA/Sewer Project Loan	46,278.61	45,691.44	60,812.00	45,118.29	60,812.00	60,812.00
40134930	Lease/Purchase Payments	.00	.00	.00	.00	.00	8,500.00
Total Debt Service:		46,278.61	45,691.44	60,812.00	45,118.29	60,812.00	69,312.00
Sewer Revenue Total:		342,462.79	347,419.69	355,020.00	289,243.93	345,645.00	345,630.00

Account Number	Account Title	2014-14 Prior year 2 Actual	2015-15 Prior year Actual	2016-16 Current year Budget	2016-16 Year to Date	2016-16 Current year Projected budget	2017-17 Future year Budget
	Sewer Expenditure Total:	324,859.72	356,906.43	280,168.00	210,148.72	260,400.00	303,695.00
	Net Total Sewer:	17,603.07	9,486.74-	74,852.00	79,095.21	85,245.00	41,935.00

Account Number	Account Title	2014-14 Prior year 2 Actual	2015-15 Prior year Actual	2016-16 Current year Budget	2016-16 Year to Date	2016-16 Current year Projected budget	2017-17 Future year Budget
Trash							
Trash Revenue							
50063400	Sales and Service Charge	103,758.06	105,966.12	110,000.00	93,147.15	110,000.00	110,000.00
50063683	Miscellaneous	.00	275.00	.00	.00	.00	.00
Total Trash Revenue:		103,758.06	106,241.12	110,000.00	93,147.15	110,000.00	110,000.00
Trash Expenditures							
50114111	Salaries	3,582.45	3,493.23	3,230.00	2,590.13	2,977.00	3,214.00
50114143	Insurance- Life and Health	1,152.45	299.94	880.00	.00	.00	.00
50114150	Employer Tax Expense	283.09	267.31	257.00	211.55	237.00	256.00
50114160	Employer Pension Contribution	107.37	92.57	97.00	77.71	89.00	96.00
50114229	Residential Trash Service	101,518.00	97,419.00	101,500.00	80,490.00	96,141.00	101,500.00
50114237	Clean Up Day	.00	.00	.00	.00	.00	.00
50114400	Bad Debt	221.23	178.00	800.00	.00	.00	.00
50114700	Management Fee	.00	.00	.00	.00	.00	.00
50114999	Allocate Operating Expenses	2,723.20	3,253.38	2,552.00	3,149.06	3,351.00	2,835.00
Total Trash Expenditures:		109,587.79	105,003.43	109,316.00	86,518.45	102,795.00	107,901.00
Trash Revenue Total:		103,758.06	106,241.12	110,000.00	93,147.15	110,000.00	110,000.00
Trash Expenditure Total:		109,587.79	105,003.43	109,316.00	86,518.45	102,795.00	107,901.00
Net Total Trash:		5,829.73-	1,237.69	684.00	6,628.70	7,205.00	2,099.00

Account Number	Account Title	2014-14 Prior year 2 Actual	2015-15 Prior year Actual	2016-16 Current year Budget	2016-16 Year to Date	2016-16 Current year Projected budget	2017-17 Future year Budget
LiveWell							
LiveWell Revenue							
60013683	Miscellaneous	3,064.64	299.71	.00	.00	10,000.00	10,000.00
60013694	Grant	177,997.20	111,226.85	50,000.00	60,000.00	50,000.00	.00
Total LiveWell Revenue:		181,061.84	111,526.56	50,000.00	60,000.00	60,000.00	10,000.00
LiveWell Expenditures							
60114194	Contract Labor	81,586.08	84,033.00	38,656.00	42,900.00	46,800.00	46,800.00
60114210	Office Supplies	153.90	92.12	100.00	44.37	100.00	100.00
60114226	Equipment & Materials	19,138.47	3,697.37	.00	693.20	1,000.00	.00
60114235	Utilities	660.00	1,320.00	600.00	330.00	600.00	600.00
60114236	Office Space	.00	.00	.00	.00	.00	.00
60114335	Advertising & Promotion	3,459.54	2,637.05	3,000.00	677.41	1,125.00	500.00
60114345	Telephone	1,320.00	660.00	600.00	770.00	600.00	600.00
60114347	Postage	2,220.93	162.39	.00	.00	50.00	50.00
60114355	Copy/Printing	396.91	89.55	100.00	.00	50.00	50.00
60114356	Computer Maintenance	49.99	76.68	250.00	.00	150.00	150.00
60114358	Training Travel & Meals	5,586.32	2,851.84	3,598.00	1,728.11	2,850.00	2,280.00
60114513	Insurance	425.00	425.00	.00	425.00	425.00	425.00
60114695	Mini Grants	18,559.61	10,000.56	4,000.00	.00	.00	.00
60114700	Management Fee	5,250.00	5,250.00	3,000.00	3,000.00	3,000.00	2,500.00
60114805	Miscellaneous	.00	27.00	.00	.00	.00	.00
60114910	Prof Fees & Contractors	19,327.50	204.00	500.00	.00	.00	500.00
Total LiveWell Expenditures:		158,134.25	111,526.56	54,404.00	50,568.09	56,750.00	54,555.00
Capital Outlay							
60124900	Capital Outlay	22,927.59	.00	.00	.00	.00	.00
Total Capital Outlay:		22,927.59	.00	.00	.00	.00	.00
LiveWell Revenue Total:		181,061.84	111,526.56	50,000.00	60,000.00	60,000.00	10,000.00
LiveWell Expenditure Total:		181,061.84	111,526.56	54,404.00	50,568.09	56,750.00	54,555.00
Net Total LiveWell:		.00	.00	4,404.00-	9,431.91	3,250.00	44,555.00-
Net Grand Totals:		29,595.91-	256,002.75	73,133.00	247,117.86	290,997.00	148,555.00-

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