



TOWN OF OAK CREEK

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

2018 Budget

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

December 14, 2017

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December 14, 2017

Board of Trustees:

We would like to present the 2018 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. There is one (1) additional fund for LiveWell Colorado for which the Town was the local organization, LiveWell Northwest Colorado's, fiscal agent for the last several years. No appropriations are being made in this fund for 2018.

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 were used in 2017 to move forward with planned equipment purchases and capital projects across all funds; annual steps continue to be taken to rebuild these reserve pools to assure funds are available for future capital purchases. Such earmarks serve to avoid larger and irregular impacts on Town finances that these types of purchases and projects often have. This has been particularly important for the General Fund as the recovery of property tax revenues, while up a significant 19% in 2018 reflective of new construction within Town through December 31, 2016, still remain 44% below what was received in 2010. It is noteworthy that property sales in 2017 show that values are still rising, leading to the expectation that future property tax collections will continue to recover.

Slowly recovering property tax revenues, the uncertainty of mineral lease and severance tax revenues, and the constrained residential development lead to continued prudence when budgeting revenues. There are areas, however, where the signs point to an upturn. Sales tax revenues are slowly rebounding and growing, licensing fees associated with the marijuana businesses that have opted to locate in Town remain a stable source of revenue, and recreation fees have increased with the expansion of available programming and growing participation in after school, Friday and summer offerings. Management fees from the Town's proprietary funds will remain at 5% of revenues in 2018.

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 will only happen for trash services, 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 and 2017, additional and on-going work will continue in 2018 and beyond. There are several currently unmet capital needs identified in the 20-Year Master Plan including modernizing the substation, on-going annual maintenance and power pole replacement programs, and investigating redundancy and emergency outage response measures for the system.

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. Subsequently, a \$3,500,000 grant and loan funding package was approved, and the initial phase of the water distribution system work was completed over the Summer, 2017 along Main Street. The initial second phase efforts, e.g. design engineering, capital funding applications, are planned to be undertaken in 2018. Policymakers also identified water metering for the entire system as a priority, and much of the system will have individual meters in place early in 2018. These projects are expected to help with cost containment for the provision of water services, and will also implement needed conservation measures. An additional urgent water system need is the upgrading of the spillway and gate works at Sheriff Reservoir. The budget anticipates that the initial engineering and design work will begin in 2018, and an initial annual reserve amount has been earmarked for the expected future capital expense.

Trash and recycling services are provided to the residential households in Town, and the fund operates on a breakeven basis. The current contract for services expires at the end of 2017, and the rebidding process resulted in a 20% increase in collection costs. The fund will absorb a portion of the increase in 2018, however each household will see a \$2 increase in rates for 2018.

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 were expended in 2017 with the purchase of equipment and vehicles serving the Public Works and Police Departments and the completion of the first phase of the water distribution system upgrades.

The Town employs ten (10) full time and eight (8) to ten (10) part time individuals regularly. Administrative staff includes the Town Administrator/Clerk, 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 four (4) workers and a summer seasonal employee. The Police Department has a Chief, two (2) full-time officers and a summer seasonal community service officer.

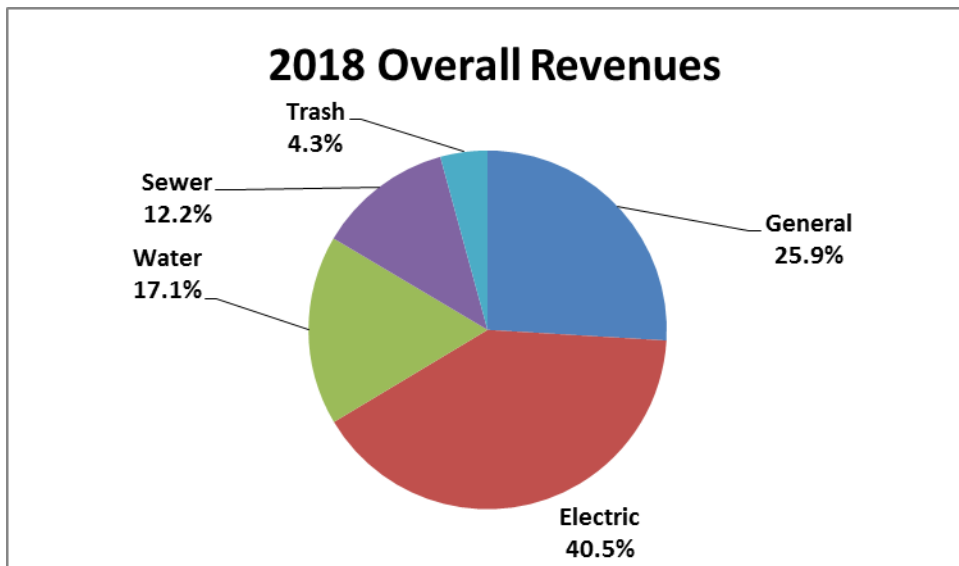
Financial Outlook

Town Revenues

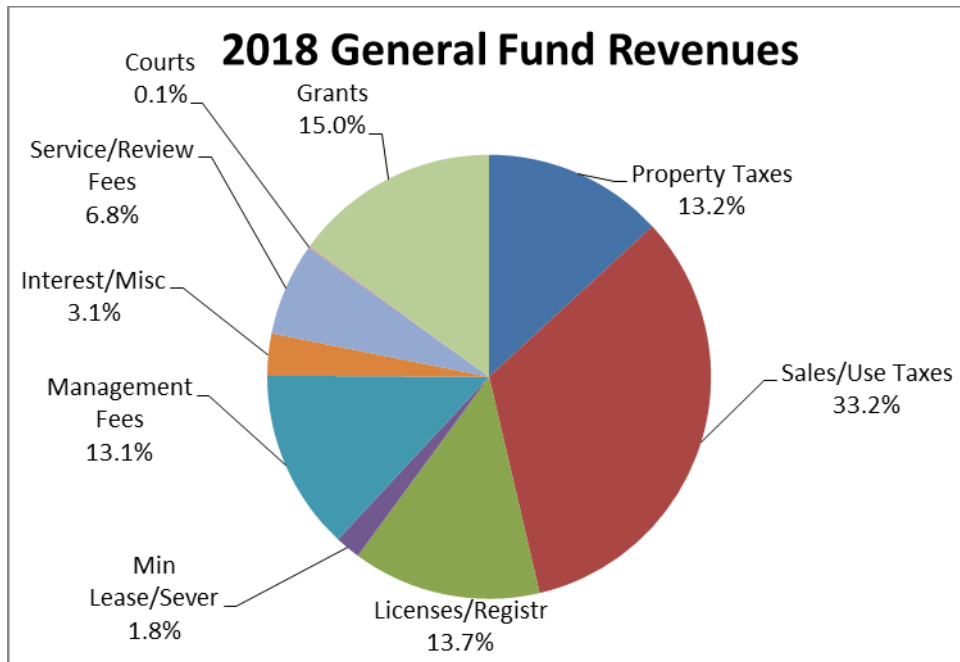
Overall, revenues in the 2018 budget are projected to be \$2,841,496, a decrease of \$3,455,192, or 221.6% from the 2017 projected revenues of \$6,296,688. The decrease is

mainly attributed to smaller capital-related revenues in the General and Water Funds offset by the expected rise in the Trash Fund revenues related to increasing costs. The Town will not see the \$3,150,000 in grant and loan revenues associated with the construction of Phase I of the water distribution system replacement and repairs at the South Routt Community Center. The Trash Fund is expected to see an increase of \$11,000 in revenues in 2018, while the Electric and Sewer Funds will remain relatively flat from projected revenues in 2017.

General Fund revenues are expected to decrease by 14.3% from 2017 projected budget levels, from \$859,559 to \$737,201 in 2018. Electric Fund revenues are expected to decrease for 2018 by \$65,524 (5.0%) from those projected in 2017. Water Fund revenues are expected to decrease by 87.1% from \$3,756,100 in 2017 to \$485,950 with the reduction of grant and loan revenues associated with the completion of the Main Street project in 2017. Sewer Fund revenues are expected to remain flat with a tiny increase of \$1,840 (0.01%). Trash Fund revenues will increase 10% (\$11,000) with an expected collection rate increase in 2018. An additional fund for LiveWell Colorado was added beginning in 2013, but the fiscal arrangement will not extend into 2018.



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 by approximately 19%, sales tax revenues are expected to increase by 13.7%, and propriety management fees will increase 11.1% proportionally to the growth of the enterprise funds. Given the variability and uncertainty of mineral leasing and severance taxes, as well as indications from the state, a minimal amount is budgeted for 2018. Interest income remains flat, as do development related fees and other miscellaneous resources.



General Fund

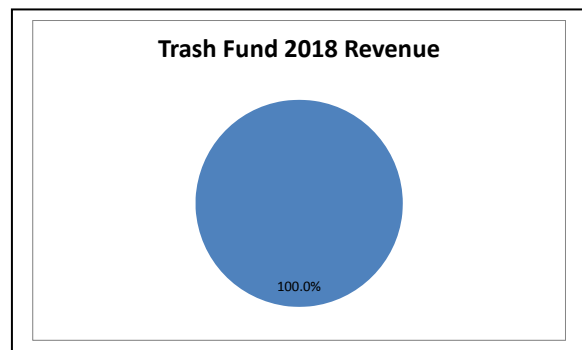
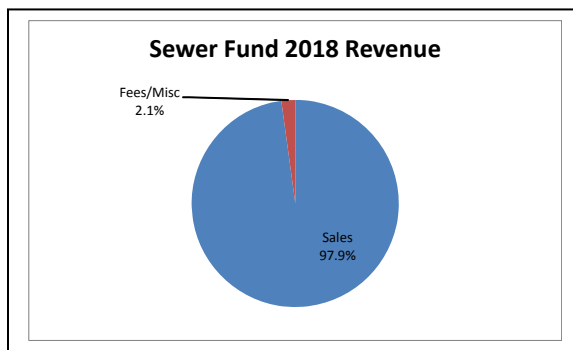
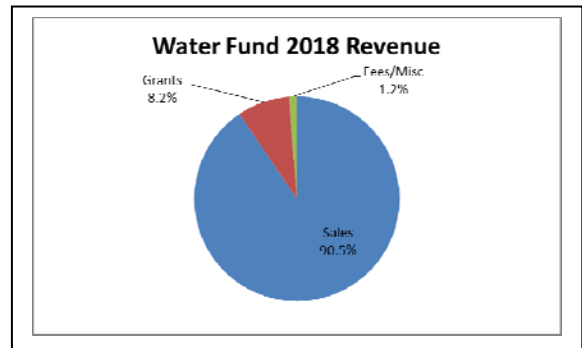
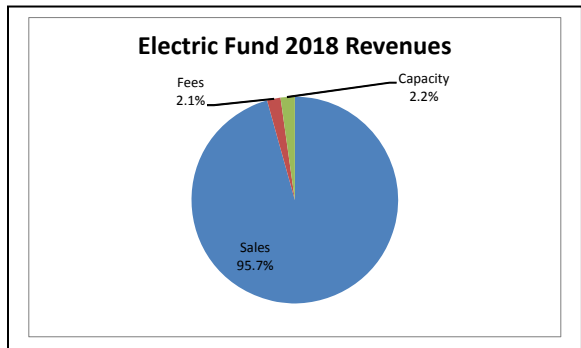
- ◆ Funding from property taxes for 2018 will total \$97,000 or 13.2% of the total General Fund revenues.
- ◆ Sales and use taxes are expected to provide \$244,650 in 2018 or 33.2% of the total General Fund revenues.
- ◆ Management fees are anticipated to provide \$96,800 in General Fund revenues in 2018 or 13.1% of total revenues.
- ◆ License and registration fees will provide \$101,300 in revenues or 13.7% of expected General Fund revenues in 2018.
- ◆ Mineral lease and severance taxes, while both variable and uncertain, are expected to provide in 2018 \$13,571 or 1.8% of the total General Fund revenues.
- ◆ Service and review fees will provide \$49,800 or 6.8% of total General Fund revenues in 2018.
- ◆ Grants are expected to provide \$110,500 or 15.0% in General Fund revenues in 2018.
- ◆ The Municipal Court is expected to provide \$850 or 0.1% of revenues to the General Fund in 2018.
- ◆ Interest income and other miscellaneous fees will provide \$22,630 in revenues or 3.1% of the total General Fund revenues.

Enterprises

- ◆ Revenues collected from the Electric Fund are expected to provide \$1,149,875. Of these, 95.7% will be from the provision of electricity to consumers. Revenues

received for capacity and generation will provide 2.2% of expected funding, and service and other miscellaneous fees providing 2.1% of revenues.

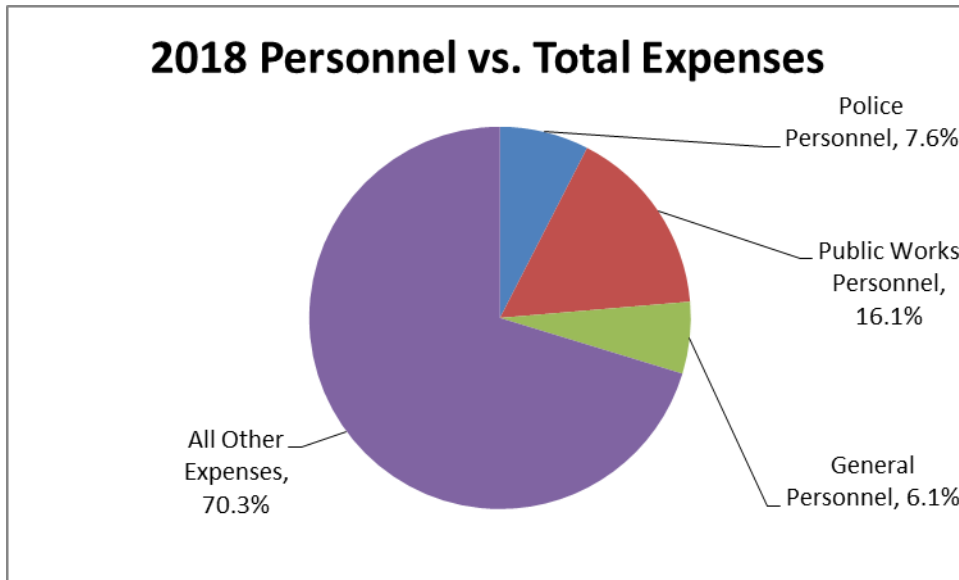
- ◆ Revenues collected from the Water Fund are anticipated to total \$485,950 of which 90.5% will be from the provision of water service and associated efforts, 8.2% from expected grants, and 1.2% from miscellaneous fees.
- ◆ All but a small portion (2.1%) of the Sewer Fund revenues will be coming from the provision of sewer service.
- ◆ All of the revenues in the Trash Fund will come from service charges.



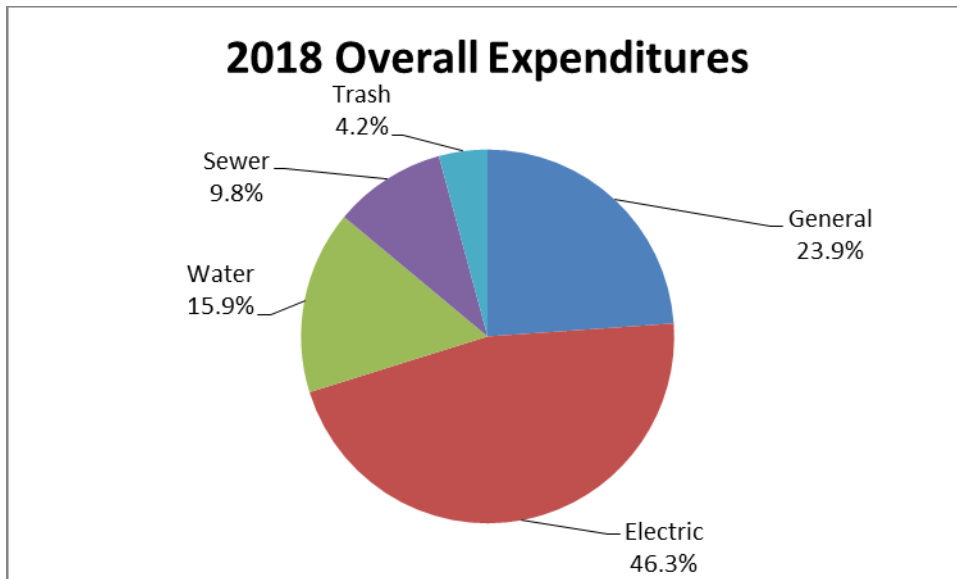
Town Expenditures

Overall, expenditures in the 2018 budget are projected to be \$3,121,056, a decrease of \$3,039,919 or 197.4% from the projected 2017 expenditures. The driver of this decrease is the completion of the first phase of the water distribution system replacement project and the repairs and rehabilitation project at the South Routt Community Center in 2017. No similar sized capital projects are proposed in 2018.

Personnel costs in the General Fund excluding streets account for \$424,934 or 55.2% of the Town’s 2018 anticipated General Fund expenditures and include administration, police, judicial and parks/recreation personnel. The proprietary funds’ and streets’ personnel costs are \$502,373 or 21.4% of the total expenditures for these funds. Total personnel costs are \$927,307 or 29.7% of total Town expenditures.



- ◆ The Town's 2018 General Fund budget is \$745,791, a decrease of \$133,439 or 15.2% under the 2017 projected expenditures. The decrease is attributed to the fewer capital expenses and street projects in 2018.
- ◆ The 2018 Electric Fund budget is \$1,444,350, an increase of \$392,949 or 37.4% from 2017 projected expenses. The increase is mainly attributed to the planned capital upgrade expenses.
- ◆ The Water Fund budget is \$495,104 in 2018, a decrease of \$3,246,426 or 755.7% from 2017 projected expenses. Funding of the initial phase of the water distribution system replacement construction accounts occurred in 2017, greatly inflating this fund's expenses in 2017.
- ◆ The Sewer Fund budget is \$304,471 in 2018, a decrease of \$20,858 or 6.4% over the projected budget in 2017. A projected capital purchase in 2017 is the only difference within this fund.
- ◆ The Trash Fund will have costs of \$131,340, an increase of \$22,411 or 20.6%, from 2017. Changes in collection costs account for most of the increase. The fund balance is being used to soften the increased rate costs to consumers in 2018.
- ◆ Overall fund balance/net assets are projected to decrease by \$279,560 or 3.3%, in 2018. The major driver is this change is the planned capital expenses in the Electric Fund.



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 has turned 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 2018. 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 associated limited development and improvements 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 were addressed in the 2017 budget while the balance will need to be addressed upon successfully obtaining funding to move forward with the future projects. Steps also need to be taken to meet the unmet maintenance needs of the electric system in 2018 and beyond. Parks and recreation capital facilities' needs, whose upgrades, improvements and acquisition are significantly supported by many members of the community must be prioritized and the Town's scarce resources allocated carefully. Trash collection services are expected to continue to break even, though a 8% increase rates are necessary. A 2018 rate increase is minimized by the use of the fund balance. The rate structure of utility services needs to be reviewed no less than biannually to assure their operations remain healthy, financially and otherwise. Salary step increases are planned in 2018 in accordance with the currently adopted salary schedule. A salary survey update is planned during the upcoming year, and it is likely pay levels will change accordingly in 2019.

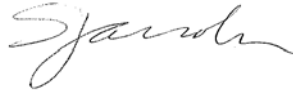
The focus of the Board of Trustees should be to assure the financial health of the Town is maintained by preserving and stabilizing fund balances and planning for the critical capital improvements of the future particularly for the essential utility infrastructure. As you can see from the 2018 Budget, 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 2015	Actual 2016	Projected 2017	Budget 2018
GENERAL FUND				
Prior Year Fund Balances	413,464	272,043	239,944	220,273
Revenues	599,113	853,565	859,559	737,201
Expenses:				
Admin Overhead	156,452	177,427	199,873	174,210
Grants	0	0	0	0
Public Works	0	-4,124	0	0
Police	216,658	240,321	273,306	280,073
Streets	178,479	157,320	112,258	102,522
Judicial	0	6,284	3,492	3,473
Parks and Recreation	52,843	112,913	127,051	150,513
Capital Outlay	136,102	195,523	163,250	35,000
Total Expenses	740,534	885,664	879,230	745,791
Net Income/Loss	-141,421	-32,099	-19,671	-8,590
Fund Balances	272,043	239,944	220,273	211,683
Designated Funds	-149,286	-115,922	-125,411	-121,091
Restricted Funds	-56,679	-49,791	-56,734	-55,750
Undesignated Assets	66,078	74,231	38,128	34,842
ELECTRIC FUND				
Prior Year Fund Balances	882,407	1,006,735	1,254,115	1,418,113
Revenues	997,457	1,121,476	1,215,399	1,149,875
Expenses:				
Operations	804,878	867,485	962,846	1,009,845
Capital Outlay	60,132	0	50,000	395,000
Debt Service	8,119	6,610	38,555	39,505
Total Expenses	873,129	874,095	1,051,401	1,444,350
Net Income/Loss	124,328	247,380	163,998	-294,475
Fund Balances	1,006,735	1,254,115	1,418,113	1,123,638
Designated Funds	-370,757	-406,655	-495,309	-554,059
Restricted Funds	-40,000	-40,000	-40,000	-40,000
Invested in Capital Assets Net of Related Debt	54,863	54,863	54,863	54,863
Unrestricted Assets	541,115	752,597	827,942	474,717
WATER FUND				
Prior Year Fund Balances	2,200,280	2,477,560	2,578,289	2,592,859
Revenues	595,806	425,940	3,756,100	485,950
Expenses:				
Operations	297,427	292,244	265,639	247,009
Capital Outlay	1,941	15,678	3,400,000	100,000
Debt Service	19,157	17,288	75,891	148,095
Total Expenses	318,526	325,211	3,741,530	495,104
Net Income/Loss	277,280	100,729	14,570	-9,154
Fund Balances	2,477,560	2,578,289	2,592,859	2,583,705
Designated Funds	-325,977	-343,092	-271,986	-455,230
Restricted Funds	0	0	0	0
Invested in Capital Assets Net of Related Debt	2,160,441	2,160,441	1,797,091	1,797,091
Undesignated Assets	-8,858	74,756	523,782	331,384
SEWER FUND				
Prior Year Fund Balances	4,299,128	4,289,641	4,299,652	4,319,953
Revenues	347,419	347,620	345,630	347,470
Expenses:				
Operations	309,882	292,528	222,667	217,859
Capital Outlay	1,333	0	37,000	20,000
Debt Service	45,691	45,081	65,662	66,612
Total Expenses	356,906	337,609	325,329	304,471
Net Income/Loss	-9,487	10,012	20,301	42,999
Fund Balances	4,289,641	4,299,652	4,319,953	4,362,952
Designated Funds	-467,640	-158,930	-171,749	-173,999
Restricted Funds	-42,607	-45,907	-39,098	-42,398
Invested in Capital Assets Net of Related Debt	3,390,853	3,390,853	3,797,170	3,797,170
Undesignated Assets	388,541	703,962	311,937	349,386

SUMMARY	Actual	Actual	Projected	Budget
	2015	2016	2017	2018
TRASH FUND				
Prior Year Fund Balances	1,496	2,734	10,390	11,461
Revenues	106,241	111,951	110,000	121,000
Expenses:				
Operations	105,003	104,296	108,929	131,340
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
Total Expenses	105,003	104,296	108,929	131,340
Net Income/Loss	1,238	7,656	1,071	-10,340
Fund Balances	2,734	10,390	11,461	1,121
Designated Funds	0	0	0	0
Restricted Funds	0	0	0	0
Invested in Capital Assets Net of Related Debt	0			
Undesignated Assets	2,734	10,390	11,461	1,121
LIVEWELL COLORADO (FIDUCIARY FUND)				
Prior Year Fund Balances	0	0	0	0
Previous Year Carry-over	62,532	41,305	44,555	0
Revenues	90,300	60,000	10,000	0
Expenses:				
Operations	111,527	56,750	54,555	
Capital Outlay	0	0	0	0
Total Expenses	111,527	56,750	54,555	0
Net Income/Loss	41,305	44,555	0	0
Fund Balances	0	0	0	0
Designated Funds	0	0	0	0
Restricted Funds	41,305	44,555	0	0
Undesignated Assets	0	0	0	0
TOTALS - ALL FUNDS				
Prior Year Fund Balances	7,796,775	8,048,713	8,385,640	8,521,354
Revenues	2,736,336	2,920,552	6,296,688	2,841,496
Expenses:				
Operations	2,369,251	2,498,967	2,493,866	2,351,844
Capital Outlay	63,406	15,678	3,487,000	515,000
Debt Service	72,968	68,979	180,108	254,212
Total Expenses	2,505,625	2,583,625	6,160,974	3,121,056
Net Income/Loss	230,711	336,927	135,714	-279,560
Fund Balances	8,027,486	8,385,640	8,521,354	8,241,794
Designated Funds	-1,313,660	-1,024,600	-1,064,454	-1,304,378
Restricted Funds	-180,591	-180,253	-135,832	-138,148
Invested in Capital Assets Net of Related Debt	-5,606,157	-5,606,157	-5,649,124	-5,649,124
Undesignated Assets	927,078	1,574,631	1,671,945	1,150,145

RESERVES - 2018		
General Fund Cash Reserve Policy		
Designated	2018 Total	
Operating Reserve	\$ 70,220	GF Operating Expense - Contingency
Annual Debt Service	\$ -	
Capital Reserve - Parks	\$ 4,171	Based on CIP - future projects - Annual Set-Aside - less exp
Capital Reserve - Police	\$ 9,400	Vehicle replacement - Annual Set-Aside
Capital Reserve - Streets	\$ -	
Capital Reserve - Public Works	\$ 37,300	Based on CIP - PW Shop; sand & water trucks
	\$ 121,091	Annual Set-Aside less 75% to Utilities
Restricted		
Coal Queen Scholarship	\$ 3,000	Scholarship MOU
Conservation Trust (estimate)	\$ 100	Unexpended carryover
Parking Fee In Lieu	\$ 20,534	Unexpended carryover
Grants	\$ 10,000	Unexpended carryover - Parks
TABOR Emergency	\$ 22,116	3% of GF Revenues
	\$ 55,750	
GF Grand Total	\$ 176,841	
Electric Cash Reserve Policy		
Designated		
O&M Expenses 2018	\$ 252,461	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	\$ 245,600	Per COS Study - Annual Set-Aside + 25% PW
Total	\$ 554,059	
Restricted		
Security Deposits	\$ 40,000	Restricted - Refundable
Total	\$ 40,000	
Electric Fund Grand Total	\$ 594,059	
Water Cash Reserve Policy		
Designated		
O&M Expenses 2018	\$ 61,752	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	\$ 279,825	Based on CIP & COS Study + \$3MM Sheriff @ 5% (\$150K) - Annual Set-Aside + 25% PW
Total	\$ 455,230	
Water Fund Grand Total	\$ 455,230	
Sewer Cash Reserve Policy		
Designated		
O&M Expenses 2018	\$ 73,132	Per COS Study - Contingency
Plant in Service (Risk/Peril)	\$ 58,598	Per COS Study - Contingency
CY Capital Improvements Less Borrowing	\$ -	Per COS Study - Contingency
5 Yr Capital Improvements Less Borrowing	\$ 42,269	Per COS Study - Annual Set-Aside + 25% PW
Total	\$ 173,999	
Restricted		
WWTP USDA Ops/Maint Reserve	\$ 9,663	(\$3733/yr)
WWTP USDA Debt Service Reserve	\$ 32,735	Max \$60812 required
	\$ 42,398	
Sewer Fund Grand Total	\$ 216,396	

2018 STAFFING PLAN

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
Administration				
Full Time Employees				
Administrator/Clerk	1.00	1.00	1.00	1.00
Deputy/Utility Clerk	0.00	0.00	0.00	1.00
Asst to Admin/Intern	0.58	1.00	1.00	0.00
Total Full-Time Staff	1.58	2.00	2.00	2.00
Part Time Employees				
Treasurer	0.50	0.60	0.60	0.60
Deputy/Utility Clerk	0.90	0.90	0.90	0.00
Summer Intern	0.00	0.00	0.00	0.19
Custodian	0.60	0.60	0.60	0.60
Court Clerk	0.01	0.01	0.01	0.01
Total Part-Time Staff	2.01	2.11	2.11	1.40
Recreation Programs				
Part Time Employees				
Recreation Coordinator	0.65	0.58	0.58	0.75
Program Leaders/Assts	1.31	1.90	1.90	1.50
Total Part-Time Staff	1.31	2.48	2.48	2.25
Parks & Open Space Maintenance				
Part Time Employees				
Seasonal Maintenance	0.16	0.25	0.25	0.42
Total Part-Time Staff	0.16	0.25	0.25	0.42
Police Department				
Full Time Employees				
Chief	1.00	1.00	1.00	1.00
Officers	2.00	2.00	2.00	2.00
Total Full-Time Staff	3.00	3.00	3.00	3.00
Part Time Employees				
Seasonal	0.00	0.00	0.00	0.05
Total Part-Time Staff	0.00	0.00	0.00	0.05
TOTAL ADMINISTRATIVE STAFF	8.06	9.84	9.84	9.12

EXPENDITURES BY CATEGORY

Personnel	\$ 375,760	\$ 412,168	\$ 412,168	\$ 424,934
Operating	\$ 268,625	\$ 299,455	\$ 300,483	\$ 314,675
Capital Outlay	\$ 231,000	\$ 153,250	\$ 153,250	\$ 30,000
Total Expenditures	\$ 875,385	\$ 864,873	\$ 865,901	\$ 769,609

Public Works (Incl Streets, Electric, Water & Sewer)

Full Time Employees				
Director	1.00	1.00	1.00	1.00
Public Works III	0.10	0.10	0.10	1.10
Public Works II	2.00	2.00	2.00	2.00
Public Works I	1.00	2.00	2.00	1.00
Total Full-Time Staff	4.10	5.10	5.10	5.10
Part Time Employees				
Seasonal Maintenance	0.13	0.31	0.31	0.31
Total Part-Time Staff	0.13	0.31	0.31	0.31
TOTAL PUBLIC WORKS STAFF				

EXPENDITURES BY CATEGORY

Personnel	\$ 405,728	\$ 492,348	\$ 493,210	\$ 502,373
Operating	\$ 889,025	\$ 982,941	\$ 1,070,200	\$ 1,079,862
Capital Outlay	\$ 347,250	\$ 3,712,000	\$ 3,497,000	\$ 515,000
Debt Service	\$ 159,947	\$ 120,017	\$ 180,108	\$ 254,212
Total Expenditures	\$ 1,801,950	\$ 5,307,306	\$ 5,240,518	\$ 2,351,447

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	2015-15 Prior year 2 Actual	2016-16 Prior year Actual	2017-17 Current year Budget	2017-17 Year to Date	2017-17 Current year Projected budget	2018-18 Future year Budget
General Fund							
General Revenue							
10013110	Property Taxes	66,936.38	72,272.03	76,200.00	74,663.20	76,200.00	91,000.00
10013120	Specific Ownership	4,822.53	5,170.00	6,000.00	5,061.53	6,000.00	6,000.00
10013132	2% Sales Tax- Undesignated	93,455.15	138,002.27	125,000.00	98,556.49	125,000.00	142,150.00
10013142	Cigarette Tax	1,059.75	1,168.04	1,100.00	958.27	1,100.00	1,100.00
10013180	Road Tax	2,523.35	2,450.56	2,675.00	2,755.57	2,675.00	2,300.00
10013190	Delinquent Tax Interest	873.58	6,185.25	1,400.00	418.50	1,400.00	1,400.00
10013211	Liquor Licenses	643.75	1,243.75	600.00	617.50	600.00	600.00
10013227	Pet Licenses	465.00	481.00	500.00	444.00	500.00	500.00
10013228	MJ Licenses	47,960.00	79,286.50	96,507.00	96,506.50	96,507.00	96,500.00
10013323	Mineral Leasing	20,807.32	16,541.30	6,250.00	6,249.86	6,250.00	6,250.00
10013351	Motor Vehicle Registration	4,221.50	4,327.00	3,500.00	3,822.00	3,500.00	3,700.00
10013359	Severance Tax	45,047.34	11,184.77	7,321.00	7,321.37	7,321.00	7,321.00
10013410	Management Fee - Electric	37,600.00	47,795.00	50,000.00	50,000.00	50,000.00	57,500.00
10013411	Management Fee-Water	18,775.00	21,375.00	20,000.00	20,000.00	20,000.00	22,000.00
10013412	Management Fee-Sewer	17,150.00	17,750.00	17,200.00	17,200.00	17,200.00	17,400.00
10013414	Management Fee-LiveWell	5,250.00	3,000.00	3,000.00	3,000.00	3,000.00	.00
10013611	Interest Income	6,577.83	9,333.26	15,400.00	12,769.92	15,400.00	15,500.00
10013683	Miscellaneous	1,277.36	5,785.87	16,000.00	16,023.73	16,000.00	2,000.00
10013684	Miscellaneous - Police	.00	.00	.00	.00	.00	.00
10013694	Grant/Donation	2,950.00	11,018.73	50,000.00	25,326.11	50,000.00	50,000.00
10013725	Service Fees	11,680.00	11,686.66	11,800.00	10,733.30	11,800.00	11,800.00
10013750	Annexation Fees	172.68	.00	.00	.00	.00	.00
10013775	NSF Fees	360.36	150.00	200.00	154.06	200.00	200.00
10013800	Review Fees	8,243.07	3,360.18	3,000.00	2,445.74	3,000.00	3,000.00
Total General Revenue:		398,851.95	469,567.17	513,653.00	455,027.65	513,653.00	538,221.00
Grants Revenue							
10053053	South Rount Community Center	.00	181,275.00	130,325.00	130,325.00	130,325.00	.00
Total Grants Revenue:		.00	181,275.00	130,325.00	130,325.00	130,325.00	.00
Police Revenue							
10073515	Police Education-25% of Fines	175.87	197.00	.00	.00	.00	.00
10073520	Combined Court Income	69.00	395.50	750.00	605.10	750.00	400.00
10073684	Miscellaneous-Police	3,353.50	1,794.57	2,000.00	884.00	2,000.00	2,000.00
10073694	Grant/Donation	2,411.00	810.00	3,650.00	3,531.71	3,650.00	2,000.00
Total Police Revenue:		6,009.37	3,197.07	6,400.00	5,020.81	6,400.00	4,400.00
Streets Revenue							
10083131	1% Sales Tax	46,738.91	69,019.04	62,500.00	49,288.83	62,500.00	71,100.00
10083352	Highway Use Tax	29,227.07	29,239.41	28,000.00	24,542.09	28,000.00	28,000.00
10083683	Miscellaneous	.00	17.83	31.00	.00	31.00	30.00

Account Number	Account Title	2015-15 Prior year 2 Actual	2016-16 Prior year Actual	2017-17 Current year Budget	2017-17 Year to Date	2017-17 Current year Projected budget	2018-18 Future year Budget
10083694	Parking Fee In Lieu	26,200.00	26,200.00	.00	.00	.00	.00
10083725	Service Fees	.00	.00	.00	.00	.00	.00
Total Streets Revenue:		102,165.98	124,476.28	90,531.00	73,830.92	90,531.00	99,130.00
Judicial Revenue							
10093511	Traffic Fines	.00	.00	250.00	133.00	250.00	250.00
10093513	Other Fines	552.63	195.00	1,000.00	996.50	1,000.00	500.00
10093517	Court Costs	196.25	.00	100.00	.00	100.00	100.00
Total Judicial Revenue:		748.88	195.00	1,350.00	1,129.50	1,350.00	850.00
Parks and Rec. Revenue							
10103358	Lottery Trust Fund	8,438.30	9,878.46	8,500.00	8,869.37	8,500.00	8,500.00
10103611	Interest Income	50.34	.26	.00	.00	.00	.00
10103683	Miscellaneous	749.68	1,550.36	1,000.00	428.93	1,000.00	1,000.00
10103694	Grant/Donation	67,507.59	36,987.21	72,500.00	44,037.70	72,500.00	50,000.00
10103800	After School Fees	2,819.45	7,369.40	10,000.00	8,305.00	10,000.00	10,000.00
10103803	Summer Camp Fees	11,624.25	18,928.95	25,000.00	19,965.25	25,000.00	25,000.00
10103805	Concessions	132.05	140.00	300.00	264.15	300.00	100.00
Total Parks and Rec. Revenue:		91,321.66	74,854.64	117,300.00	81,870.40	117,300.00	94,600.00
General Expenditures							
10114111	Salaries	74,441.04	82,271.23	88,776.00	78,977.89	88,776.00	73,521.00
10114142	Workmen's Compensation	402.29	585.07	1,600.00	1,292.70	1,600.00	1,600.00
10114143	Insurance- Life and Health	2,346.03	325.20	1,825.00	1,744.75	1,825.00	5,549.00
10114150	Employer Tax Expense	6,496.23	7,512.12	1,877.00	6,911.38	1,877.00	5,845.00
10114160	Employer Pension Contribution	9,610.97	9,937.56	7,058.00	8,516.37	7,058.00	8,015.00
10114192	Bank Fees	6,824.50	6,752.68	7,000.00	7,312.15	7,000.00	6,300.00
10114193	Treasurer's Fees	3,451.22	2,463.03	3,000.00	2,369.32	3,000.00	2,500.00
10114194	Contract Labor	250.00	1,750.00	1,500.00	1,495.00	1,500.00	2,000.00
10114210	Supplies	8,480.43	13,314.22	9,000.00	6,496.18	9,000.00	9,000.00
10114226	Equipment Rental	804.30	674.00	600.00	450.00	600.00	600.00
10114233	Equipment Maintenance	182.38	5,396.78	2,000.00	1,356.43	2,000.00	2,000.00
10114234	Building Repairs	1,354.55	2,542.76	1,512.00	1,512.48	1,512.00	3,000.00
10114235	Utilities	5,989.75	6,873.70	6,500.00	4,107.79	6,500.00	6,500.00
10114311	Publications- Legal	498.56	924.30	800.00	853.09	800.00	1,000.00
10114315	Licensing Fees	.00	2,111.80	2,000.00	1,256.46	2,000.00	2,000.00
10114334	Association Dues	3,281.86	3,140.93	3,700.00	3,680.00	3,700.00	4,000.00
10114335	Advertising & Promotions	1,807.29	1,551.64	2,500.00	2,463.00	2,500.00	2,000.00
10114345	Telephone	4,799.20	5,116.89	5,000.00	5,105.24	5,000.00	5,000.00
10114347	Postage	4,136.95	3,633.66	4,000.00	3,176.36	4,000.00	4,000.00
10114352	Legal Fees	1,459.03	2,499.64	2,000.00	1,374.30	2,000.00	2,000.00
10114354	Audit	6,700.00	7,050.00	7,250.00	7,250.00	7,250.00	8,000.00
10114356	Computer Maintenance	14,195.75	15,720.16	15,000.00	13,744.68	15,000.00	8,000.00
10114358	Training and Travel	4,658.93	6,375.81	4,200.00	3,766.67	4,200.00	5,200.00
10114400	Bad Debt	.00	.00	.00	.00	.00	.00
10114513	Insurance Property/Liability	15,124.00	13,451.64	15,575.00	15,609.13	15,575.00	14,200.00
10114700	Donations/Community Support	12,481.72	12,565.74	12,500.00	11,309.04	12,500.00	12,500.00
10114800	Election Expense	281.01	1,333.09	.00	.00	.00	3,000.00
10114805	Miscellaneous	390.00	1,269.48	1,300.00	1,073.12	1,300.00	1,300.00
10114900	Capital Outlay	67,122.02	932.32	1,000.00	915.90	1,000.00	5,000.00
10114905	Staff Advertising	225.00	945.00	500.00	68.69	500.00	500.00
10114910	Professional Fees	4,607.35	8,443.21	30,000.00	10,671.60	30,000.00	10,000.00
10114999	Allocate Operating Expenses	39,115.05	49,104.13	38,700.00	35,815.75	38,700.00	34,920.00

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Account Number	Account Title	2015-15 Prior year 2 Actual	2016-16 Prior year Actual	2017-17 Current year Budget	2017-17 Year to Date	2017-17 Current year Projected budget	2018-18 Future year Budget
Total General Expenditures:		223,287.31	178,359.53	200,873.00	169,043.97	200,873.00	179,210.00
Grants Expenditures							
10154052	South Roult Community Center	.00	188,922.10	137,250.00	137,246.49	137,250.00	.00
Total Grants Expenditures:		.00	188,922.10	137,250.00	137,246.49	137,250.00	.00
Public Works Expenditures							
10164210	Supplies	3,778.61	5,969.04	15,000.00	11,902.00	15,000.00	7,500.00
10164226	Equipment Rental	.00	.00	1,000.00	.00	1,000.00	1,000.00
10164231	Gas and Oil	15,745.92	13,061.23	12,500.00	7,434.01	12,500.00	12,500.00
10164233	Equipment Maintenance	3,929.99	12,154.83	10,000.00	3,446.85	10,000.00	5,000.00
10164234	Building Repairs	2,291.93	1,557.75	3,000.00	2,686.24	3,000.00	10,000.00
10164235	Utilities	11,094.04	13,845.54	12,000.00	8,478.72	12,000.00	12,000.00
10164236	Weed Control	824.41	405.25	600.00	.00	600.00	1,800.00
10164241	Small Tools	807.52	1,032.33	1,200.00	383.55	1,200.00	1,200.00
10164242	Traffic Control	.00	.00	1,250.00	.00	1,250.00	1,000.00
10164346	Telephone	2,829.00	3,257.73	4,500.00	4,181.01	4,500.00	4,500.00
10164358	Training and Travel	260.00	633.50	1,000.00	632.56	1,000.00	1,000.00
10164377	Vehicle Maintenance	3,306.54	5,556.37	8,000.00	4,777.43	8,000.00	5,000.00
10164513	Insurance Property/Liability	.00	.00	257.00	256.50	257.00	.00
10164805	Miscellaneous	104.02	9.09	500.00	.00	500.00	500.00
10164808	Utility Locate	78.95	92.95	100.00	108.75	100.00	100.00
10164905	Staff Advertising	368.00	204.00	350.00	.00	350.00	350.00
10164999	Allocate Operating Expenses	45,132.31-	61,903.21-	71,257.00-	44,137.36-	71,257.00-	63,450.00-
Total Public Works Expenditures:		286.62	4,123.60-	.00	150.26	.00	.00
Police Expenditures							
10174111	Salaries	142,570.65	169,528.71	177,237.00	157,221.54	177,237.00	179,416.00
10174112	Contract Labor	180.00	1,800.65	325.00	325.00	325.00	1,000.00
10174142	Workmen's Compensation	5,704.46	3,531.24	9,000.00	7,325.30	9,000.00	9,000.00
10174143	Insurance- Life and Health	18,627.80	20,297.28	26,431.00	20,059.03	26,431.00	26,431.00
10174150	Employer Tax Expense	4,146.68	3,034.70	3,319.00	2,943.43	3,319.00	3,140.00
10174161	Employer FPPA Contribution	10,566.34	16,248.67	16,158.00	14,336.87	16,158.00	16,686.00
10174205	Equipment	5,678.90	2,488.75	2,750.00	515.68	2,750.00	2,750.00
10174210	Supplies	1,001.45	3,275.33	2,750.00	807.37	2,750.00	4,000.00
10174225	Uniforms	2,058.67	2,466.49	1,800.00	248.30	1,800.00	2,000.00
10174231	Gas and Oil	3,756.51	3,321.23	3,900.00	3,507.79	3,900.00	3,900.00
10174233	Equipment Maintenance	152.36	120.00	2,000.00	1,910.00	2,000.00	2,000.00
10174317	Car Towing	.00	.00	300.00	216.00	300.00	300.00
10174334	Dues and Licenses	1,561.00	1,843.85	1,900.00	1,452.00	1,900.00	1,900.00
10174346	Telephone	1,901.46	2,052.39	3,200.00	2,518.96	3,200.00	3,200.00
10174350	Communications-Maint/Repair	292.25	60.00	300.00	160.00	300.00	500.00
10174352	Legal Fees	.00	.00	336.00	336.00	336.00	500.00
10174356	Computer Maintenance	2,282.08	1,221.48	1,000.00	.00	1,000.00	1,000.00
10174358	Training and Travel	1,713.30	3,306.87	5,000.00	1,760.30	5,000.00	5,000.00
10174377	Vehicle Maintenance	2,049.11	2,407.45	2,000.00	1,185.49	2,000.00	2,000.00
10174378	Special Investigation	2,127.50	185.00	1,200.00	559.99	1,200.00	1,650.00
10174402	Donations	2,500.00	2,456.93	4,500.00	2,412.00	4,500.00	4,000.00
10174805	Miscellaneous	555.30	620.16	300.00	.00	300.00	300.00
10174850	Animal Control	340.00	.00	500.00	.00	500.00	1,000.00
10174853	Patient Transport	.00	53.70	500.00	.00	500.00	500.00
10174900	Capital Outlay	.00	.00	.00	.00	.00	.00
10174930	Lease/Purchase Payments	.00	.00	6,600.00	3,922.13	6,600.00	7,900.00

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Account Number	Account Title	2015-15 Prior year 2 Actual	2016-16 Prior year Actual	2017-17 Current year Budget	2017-17 Year to Date	2017-17 Current year Projected budget	2018-18 Future year Budget
Total Police Expenditures:		209,765.82	240,320.88	273,306.00	223,723.18	273,306.00	280,073.00
Streets Expenditures							
10184111	Salaries	55,792.11	59,075.58	34,786.00	29,586.59	34,786.00	36,690.00
10184142	Workmen's Compensation	6,751.26	1,402.47	5,500.00	4,093.55	5,500.00	5,500.00
10184143	Insurance- Life and Health	18,595.63	18,543.35	12,879.00	10,136.66	12,879.00	12,299.00
10184150	Employer Tax Expense	4,250.28	4,807.01	2,873.00	2,408.39	2,873.00	3,119.00
10184160	Employer Pension Contribution	1,590.19	1,830.81	1,044.00	777.53	1,044.00	1,101.00
10184210	Supplies	772.34	2,147.23	2,800.00	584.41	2,800.00	2,800.00
10184234	Building Repairs	.00	.00	500.00	250.00	500.00	500.00
10184235	Utilities	503.48	428.18	500.00	294.92	500.00	500.00
10184238	Street Maint/Impr 1%	71,752.84	50,843.48	25,000.00	27,854.87	25,000.00	15,000.00
10184239	Street Scoria	891.83	1,225.52	1,700.00	1,283.14	1,700.00	1,700.00
10184245	Snow Removal/Storage	.00	.00	215.00	215.32	215.00	.00
10184513	Insurance Property/Liability	2,244.83	1,540.13	1,547.00	1,547.34	1,547.00	1,450.00
10184805	Miscellaneous	.00	.00	200.00	.00	200.00	200.00
10184900	Capital Outlay	6,055.00	.00	10,000.00	2,990.60	10,000.00	5,000.00
10184930	Lease/Purchase Payments	.00	.00	4,900.00	2,902.54	4,900.00	5,800.00
10184999	Allocate Operating Expenses	11,283.08	15,475.86	17,814.00	11,038.72	17,814.00	15,863.00
Total Streets Expenditures:		180,482.87	157,319.62	122,258.00	95,964.58	122,258.00	107,522.00
Judicial Expenditures							
10194111	Salaries	1,267.42	281.52	900.00	891.48	900.00	790.00
10194112	Contract Labor	5,520.00	5,980.00	2,400.00	2,200.00	2,400.00	2,400.00
10194143	Insurance- Life and Health	44.39	.00	.00	.00	.00	.00
10194150	Employer Tax Expense	119.90	22.37	72.00	70.86	72.00	63.00
10194160	Employer Pension Contribution	29.58	.00	.00	.00	.00	.00
10194334	Association Dues	.00	.00	20.00	.00	20.00	20.00
10194358	Training and Travel	.00	.00	100.00	.00	100.00	200.00
Total Judicial Expenditures:		6,892.51	6,283.89	3,492.00	3,162.34	3,492.00	3,473.00
Rec Program Expenditures							
10204111	Salaries	23,652.81	51,981.36	52,358.00	51,574.85	52,358.00	57,901.00
10204142	Workmen's Compensation	457.97	522.58	4,000.00	3,016.30	4,000.00	4,000.00
10204143	Insurance-Life and Health	.00	3,183.59	.00	.00	.00	.00
10204150	Employer Tax Expense	2,016.15	4,263.09	4,600.00	4,136.28	4,600.00	4,603.00
10204160	Employer Pension Contribution	341.76	626.87	1,330.00	1,010.23	1,330.00	1,737.00
10204194	Contract Labor	400.00	983.22	600.00	1,158.00	600.00	2,000.00
10204210	Supplies	3,341.88	6,286.91	6,000.00	3,446.52	6,000.00	8,000.00
10204213	Rent	.00	4,288.00	3,865.00	3,865.00	3,865.00	3,865.00
10204215	Activity Fees	4,296.50	4,016.00	10,000.00	8,334.30	10,000.00	10,000.00
10204231	Fuel	.00	355.40	700.00	601.34	700.00	500.00
10204233	Equipment Maintenance	.00	463.96	600.00	.00	600.00	600.00
10204334	Dues and Licenses	121.00	788.00	800.00	534.50	800.00	800.00
10204345	Telephone	813.23	1,218.92	1,300.00	1,112.81	1,300.00	1,300.00
10204358	Training and Travel	667.93	2,408.03	2,000.00	847.28	2,000.00	3,000.00
10204377	Vehicle Maintenance	.00	947.84	1,700.00	789.02	1,700.00	1,000.00
10204805	Miscellaneous	552.50	349.50	500.00	156.13	500.00	500.00
10204900	Capital Outlay	.00	.00	.00	397.40	.00	.00
10204930	Lease/Purchase Payments	.00	.00	7,300.00	4,377.04	7,300.00	8,800.00
Total Rec Program Expenditures:		36,661.73	82,683.27	97,653.00	84,562.20	97,653.00	108,606.00

Account Number	Account Title	2015-15 Prior year 2 Actual	2016-16 Prior year Actual	2017-17 Current year Budget	2017-17 Year to Date	2017-17 Current year Projected budget	2018-18 Future year Budget
Parks/Open Space Expenditures							
10214111	Salaries	2,039.38	9,114.03	10,137.00	9,388.65	10,137.00	17,655.00
10214142	Workmen's Compensation	.00	.00	.00	.00	.00	.00
10214143	Insurance-Life and Health	.00	799.53	.00	258.45	.00	.00
10214150	Employee Tax Expense	159.53	739.59	805.00	743.75	805.00	1,404.00
10214160	Employer Pension Contribution	.00	139.24	156.00	46.16	156.00	148.00
10214194	Contract Labor	.00	.00	2,500.00	.00	2,500.00	5,000.00
10214210	Supplies	2,287.55	2,511.87	2,300.00	1,642.24	2,300.00	2,300.00
10214231	Fuel	.00	24.99	200.00	.00	200.00	200.00
10214233	Equipment Maintenance	37.05	444.38	1,000.00	239.90	1,000.00	1,000.00
10214234	Building Repairs	1,617.25	3,942.61	2,100.00	2,199.90	2,100.00	2,000.00
10214235	Utilities	8,632.35	11,318.66	10,000.00	6,632.59	10,000.00	10,000.00
10214240	Park Improvements	1,378.63	1,195.12	.00	.00	.00	2,000.00
10214805	Miscellaneous	.00	.00	200.00	25.25	200.00	200.00
10214900	Capital Outlay	62,924.85	5,668.47	15,000.00	6,268.06	15,000.00	25,000.00
Total Parks/Open Space Expenditures:		79,076.59	35,898.49	44,398.00	27,444.95	44,398.00	66,907.00
General Fund Revenue Total:		599,097.84	853,565.16	859,559.00	747,204.28	859,559.00	737,201.00
General Fund Expenditure Total:		736,453.45	885,664.18	879,230.00	741,297.97	879,230.00	745,791.00
Net Total General Fund:		137,355.61-	32,099.02-	19,671.00-	5,906.31	19,671.00-	8,590.00-

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Account Number	Account Title	2015-15 Prior year 2 Actual	2016-16 Prior year Actual	2017-17 Current year Budget	2017-17 Year to Date	2017-17 Current year Projected budget	2018-18 Future year Budget
Electric							
Electric Revenue							
20063105	Transfer from Other Funds	.00	.00	.00	.00	.00	.00
20063401	Sales and Service	753,865.14	950,615.74	950,500.00	869,025.47	1,100,000.00	1,100,000.00
20063406	Tap Fees	100,000.00	66,700.00	1,000.00	30,000.00	30,000.00	1,000.00
20063409	Sales Tax	.00	.00	.00	767.80	.00	.00
20063442	Disconnect Notices	.00	.00	.00	.00	.00	.00
20063443	Disconnect/Connect Fees	570.00	180.00	1,000.00	570.00	1,000.00	1,000.00
20063530	Penalties- Utility Late Fees	24,295.50	22,411.30	20,000.00	22,784.10	25,000.00	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	24,480.00	22,440.00	24,480.00	24,480.00
20063681	NMPP Energy Pymt	796.54	13,543.00	1,000.00	10,417.88	10,024.00	1,000.00
20063682	Transformer	.00	.00	.00	.00	.00	.00
20063683	Miscellaneous	2,460.19	510.00	500.00	500.00	500.00	500.00
20063690	Parts & Labor Chargebacks	52,362.45	41,741.00	500.00	22,568.84	23,000.00	500.00
20063694	Grants	37,332.00	.00	.00	.00	.00	.00
Total Electric Revenue:		997,456.62	1,121,475.84	1,000,375.00	980,368.89	1,215,399.00	1,149,875.00
Electric Expenditures							
20114111	Salaries	94,798.51	101,702.26	150,344.00	121,196.12	139,830.00	154,005.00
20114142	Workmen's Compensation	2,504.23	610.20	1,600.00	1,508.15	1,600.00	.00
20114143	Insurance- Life and Health	23,479.41	21,961.35	35,288.00	30,778.33	40,896.00	44,075.00
20114150	Employer Tax Expense	7,583.61	8,491.13	12,060.00	9,516.41	12,060.00	12,446.00
20114160	Employer Pension Contribution	4,246.63	4,629.87	7,248.00	4,497.28	7,248.00	7,486.00
20114190	Maintenance Contract	3,358.08	1,370.00	5,000.00	3,413.80	5,000.00	5,000.00
20114192	Bank Fees	.00	.00	.00	.00	.00	.00
20114194	Contract Labor	8,382.96	5,127.50	10,000.00	13,388.08	14,000.00	10,000.00
20114210	Supplies	8,418.00	3,848.24	4,000.00	6,459.47	8,000.00	8,000.00
20114223	Permits	155.33	166.33	400.00	3,110.33	3,200.00	1,000.00
20114227	Power Purchased MEAN	512,406.27	554,768.58	484,000.00	457,462.38	610,000.00	625,000.00
20114231	Gas and Oil	34.47	4,248.77	10,000.00	.00	10,000.00	10,000.00
20114233	Equipment Maintenance	16,912.49	6,109.28	20,000.00	427.46	5,000.00	20,000.00
20114234	Building Repairs	863.90	.00	500.00	488.50	500.00	500.00
20114235	Utilities	4,309.46	5,036.88	4,500.00	3,376.38	4,500.00	4,500.00
20114241	Small Tools	403.93	256.51	400.00	.00	400.00	400.00
20114250	Lights- Replacement	5,011.89	3,589.32	5,000.00	3,060.25	5,000.00	4,000.00
20114334	Association Dues	1,075.41	1,118.63	1,500.00	1,257.15	1,500.00	1,500.00
20114352	Legal	.00	.00	.00	.00	.00	.00
20114358	Training and Travel	.00	3,610.00	3,500.00	250.00	500.00	3,500.00
20114400	Bad Debt	887.11	391.64	1,000.00	2,267.92	1,000.00	1,000.00
20114513	Insurance Property/Liability	8,318.00	8,208.12	10,000.00	9,972.98	9,973.00	9,400.00
20114600	Energy Conservation	1,000.00	1,825.00	2,000.00	2,000.00	2,000.00	3,000.00
20114700	Management Fee	37,600.00	47,795.00	50,000.00	50,000.00	50,000.00	57,500.00
20114805	Miscellaneous	19.99	43.94	500.00	.00	500.00	500.00
20114901	Meters	2,960.00	638.85	500.00	.00	500.00	500.00
20114902	Depreciation	45,287.06	51,462.21	.00	.00	.00	.00
20114999	Allocate Operating Expenses	23,236.95	30,475.40	26,570.00	21,976.58	29,639.00	26,533.00
Total Electric Expenditures:		813,253.69	867,485.01	845,910.00	746,407.57	962,846.00	1,009,845.00
Capital Outlay							
20124900	Capital Outlay	51,755.90	.00	170,000.00	41,743.81	50,000.00	395,000.00

Account Number	Account Title	2015-15 Prior year 2 Actual	2016-16 Prior year Actual	2017-17 Current year Budget	2017-17 Year to Date	2017-17 Current year Projected budget	2018-18 Future year Budget
Total Capital Outlay:		51,755.90	.00	170,000.00	41,743.81	50,000.00	395,000.00
Debt Service							
20134622	Wells Fargo Revenue Bond Inter	8,119.09	6,610.43	12,145.00	4,225.27	12,145.00	12,145.00
20134623	Wells Fargo Revenue Bond Princ	.00	.00	21,560.00	26,218.49	21,560.00	21,560.00
20134930	Lease/Purchase Payments	.00	.00	8,500.00	2,902.54	4,850.00	5,800.00
Total Debt Service:		8,119.09	6,610.43	42,205.00	33,346.30	38,555.00	39,505.00
Electric Revenue Total:		997,456.62	1,121,475.84	1,000,375.00	980,368.89	1,215,399.00	1,149,875.00
Electric Expenditure Total:		873,128.68	874,095.44	1,058,115.00	821,497.68	1,051,401.00	1,444,350.00
Net Total Electric:		124,327.94	247,380.40	57,740.00-	158,871.21	163,998.00	294,475.00-

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Account Number	Account Title	2015-15 Prior year 2 Actual	2016-16 Prior year Actual	2017-17 Current year Budget	2017-17 Year to Date	2017-17 Current year Projected budget	2018-18 Future year Budget
Water							
Water Revenue							
30063404	Sales and Service Fees	365,508.56	398,612.05	396,000.00	329,263.87	396,000.00	440,000.00
30063406	Tap Fees	5,500.00	5,500.00	5,500.00	1,500.00	5,500.00	5,500.00
30063415	Water Meters	784.81	379.32	.00	.00	.00	250.00
30063530	Penalties- Utility Late Fees	.00	1,487.06	100.00	97.38	100.00	100.00
30063683	Miscellaneous	.00	.00	.00	.00	.00	.00
30063690	Parts & Labor Chargebacks	11,562.94	1,000.00	100.00	4,392.62	4,500.00	100.00
30063694	Grant/Donation	212,448.87	18,961.13	2,000,000.00	1,257,388.54	2,000,000.00	40,000.00
	Total Water Revenue:	595,805.18	425,939.56	2,401,700.00	1,592,642.41	2,406,100.00	485,950.00
Grants/Loans/Donations							
30083115	Loan Proceeds	.00	.00	1,350,000.00	928,658.62	1,350,000.00	.00
	Total Grants/Loans/Donations:	.00	.00	1,350,000.00	928,658.62	1,350,000.00	.00
Water Expenditures							
30114111	Salaries	58,804.28	64,528.77	85,017.00	73,980.17	84,277.00	82,396.00
30114142	Workmen's Compensation	3,928.26	916.61	1,500.00	2,369.95	3,000.00	.00
30114143	Insurance- Life and Health	8,122.57	8,612.75	15,741.00	13,711.80	17,815.00	18,293.00
30114150	Employer Tax Expense	4,926.91	5,588.54	6,866.00	6,018.77	6,866.00	6,753.00
30114160	Employer Pension Contribution	4,690.11	4,957.02	5,289.00	4,489.12	5,289.00	5,384.00
30114194	Contract Labor	.00	.00	.00	.00	.00	.00
30114210	Supplies	11,587.02	9,345.29	10,000.00	12,293.65	25,000.00	15,000.00
30114221	Chemicals	11,370.64	911.67	9,000.00	6,437.68	9,000.00	9,000.00
30114222	Sampling	1,017.08	3,219.01	4,000.00	2,506.50	4,000.00	3,500.00
30114223	Permits	5,893.43	5,887.14	6,000.00	5,604.74	6,000.00	6,000.00
30114231	Gas and Oil	.00	.00	200.00	.00	200.00	200.00
30114233	Equipment Maintenance	5,146.11	794.43	10,000.00	8,633.73	10,000.00	10,000.00
30114234	Building Repairs	690.33	87.22	800.00	889.04	800.00	800.00
30114235	Utilities	18,843.49	22,426.48	20,000.00	16,223.44	20,000.00	20,000.00
30114238	Maintenance	2,767.01	382.41	3,000.00	4,572.49	5,000.00	3,000.00
30114243	Maintenance Contract	.00	90.00	200.00	2,799.00	200.00	200.00
30114334	Association Dues	325.00	275.00	325.00	275.00	325.00	325.00
30114346	Telephone	3,501.18	3,259.27	3,000.00	818.79	3,000.00	3,000.00
30114352	Legal Fees	95.00	38.00	200.00	126.00	200.00	200.00
30114355	Engineering Fees	.00	.00	.00	.00	.00	.00
30114356	Computer Maintenance	130.00	.00	1,000.00	.00	1,000.00	1,000.00
30114358	Training and Travel	69.41	1,133.59	2,000.00	42.00	2,000.00	2,000.00
30114400	Bad Debt	7,563.45	770.91-	.00	245.51-	200.00	200.00
30114513	Insurance Property/Liability	8,806.00	7,772.87	8,600.00	7,827.70	7,828.00	7,225.00
30114700	Management Fee	18,775.00	21,375.00	20,000.00	20,000.00	20,000.00	22,000.00
30114805	Miscellaneous	.00	.00	.00	.00	.00	.00
30114901	Meters	.00	.00	.00	.00	.00	.00
30114902	Depreciation	97,138.08	100,938.37	.00	.00	.00	.00
30114910	Professional Fees	.00	.00	.00	1,330.00	4,000.00	4,000.00
30114998	Emergency Incident Expenses	.00	.00	.00	.00	.00	.00
30114999	Allocate Operating Expenses	23,236.95	30,475.54	26,570.00	23,737.79	29,639.00	26,533.00
	Total Water Expenditures:	297,427.31	292,244.07	239,308.00	214,441.85	265,639.00	247,009.00
Capital Outlay							
30124900	Capital Outlay	1,940.96	15,678.05	3,510,000.00	2,701,550.37	3,400,000.00	100,000.00

Account Number	Account Title	2015-15 Prior year 2 Actual	2016-16 Prior year Actual	2017-17 Current year Budget	2017-17 Year to Date	2017-17 Current year Projected budget	2018-18 Future year Budget
Total Capital Outlay:		1,940.96	15,678.05	3,510,000.00	2,701,550.37	3,400,000.00	100,000.00
Debt Service							
30134624	DWRF Interest	19,157.44	17,288.45	24,345.00	15,343.94	27,567.00	63,479.00
30134625	DWRF Principal	.00	.00	41,085.00	53,297.87	43,474.00	78,816.00
30134930	Lease/Purchase Payments	.00	.00	8,500.00	2,902.55	4,850.00	5,800.00
Total Debt Service:		19,157.44	17,288.45	73,930.00	71,544.36	75,891.00	148,095.00
Water Revenue Total:		595,805.18	425,939.56	3,751,700.00	2,521,301.03	3,756,100.00	485,950.00
Water Expenditure Total:		318,525.71	325,210.57	3,823,238.00	2,987,536.58	3,741,530.00	495,104.00
Net Total Water:		277,279.47	100,728.99	71,538.00-	466,235.55-	14,570.00	9,154.00-

Account Number	Account Title	2015-15 Prior year 2 Actual	2016-16 Prior year Actual	2017-17 Current year Budget	2017-17 Year to Date	2017-17 Current year Projected budget	2018-18 Future year Budget
Sewer							
Sewer Revenue							
40063404	Sales and Service Fees	339,979.02	339,322.32	338,660.00	281,787.56	338,660.00	340,000.00
40063406	Tap Fees	5,500.00	5,000.00	5,000.00	500.00	5,000.00	5,500.00
40063530	Penalties- Utility Late Fees	.00	1,409.72	100.00	97.85	100.00	100.00
40063611	Interest Income	23.42	23.64	20.00	16.33	20.00	20.00
40063683	Miscellaneous	.00	.00	.00	.00	.00	.00
40063684	Rebate YVEA	417.25	364.42	350.00	271.07	350.00	350.00
40063690	Parts & Service Chargebacks	1,500.00	1,500.00	1,500.00	1,542.50	1,500.00	1,500.00
Total Sewer Revenue:		347,419.69	347,620.10	345,630.00	284,215.31	345,630.00	347,470.00
Sewer Expenditures							
40114111	Salaries	67,638.30	74,374.67	85,017.00	73,601.35	84,277.00	82,396.00
40114142	Workmen's Compensation	3,776.53	878.87	1,400.00	1,939.05	2,600.00	2,600.00
40114143	Insurance- Life and Health	12,654.65	11,965.31	15,741.00	13,729.27	17,815.00	18,293.00
40114150	Employer Tax Expense	5,618.92	6,388.23	6,866.00	6,026.91	6,866.00	6,753.00
40114160	Employer Pension Contribution	4,954.71	5,261.79	5,289.00	4,489.04	5,289.00	5,384.00
40114194	Contract Labor	.00	150.00	.00	485.40	500.00	500.00
40114210	Supplies	817.76	4,319.73	3,000.00	1,353.10	3,000.00	3,000.00
40114221	Chemicals	5,114.15	6,595.41	4,400.00	7,138.23	6,500.00	6,500.00
40114222	Sampling	2,899.15	2,549.48	5,000.00	3,027.19	3,000.00	3,000.00
40114223	Permits	2,195.00	2,195.00	2,500.00	75.00	2,500.00	2,500.00
40114230	Utilities	29,451.48	29,384.33	26,000.00	23,643.23	26,000.00	26,000.00
40114231	Gas and Oil	.00	.00	.00	.00	.00	.00
40114233	Equipment Maintenance	813.13	459.01	1,000.00	534.54	1,000.00	1,000.00
40114234	Building Repairs	390.42	.00	500.00	488.50	500.00	500.00
40114235	Sewer Line Maintenance	515.00	225.27	2,000.00	245.00	2,000.00	2,000.00
40114238	Maintenance	590.26	.00	2,000.00	500.00	2,000.00	2,000.00
40114352	Legal Fees	.00	.00	500.00	.00	500.00	500.00
40114358	Training and Travel	.00	.00	500.00	.00	500.00	500.00
40114400	Bad Debt	542.98	2,731.32	.00	740.31	.00	.00
40114513	Insurance Property/Liability	7,064.00	6,235.24	6,900.00	6,280.36	6,281.00	5,800.00
40114700	Management Fee	17,150.00	17,750.00	17,200.00	17,200.00	17,200.00	17,400.00
40114805	Miscellaneous	8.00	.00	.00	45.30	700.00	700.00
40114902	Depreciation	125,536.51	96,051.27	.00	.00	.00	.00
40114910	Professional Fees	.00	.00	.00	1,330.00	4,000.00	4,000.00
40114999	Allocate Operating Expenses	23,237.00	30,475.63	26,570.00	21,976.61	29,639.00	26,533.00
Total Sewer Expenditures:		309,881.99	292,527.92	212,383.00	183,367.77	222,667.00	217,859.00
Capital Outlay							
40124900	Capital Outlay	1,333.00	.01-	22,000.00	6,306.85	37,000.00	20,000.00
Total Capital Outlay:		1,333.00	.01-	22,000.00	6,306.85	37,000.00	20,000.00
Debt Service							
40134700	USDA/Sewer Project Loan	45,691.44	45,080.59	60,812.00	44,810.69	60,812.00	60,812.00
40134930	Lease/Purchase Payments	.00	.00	8,500.00	2,418.73	4,850.00	5,800.00
Total Debt Service:		45,691.44	45,080.59	69,312.00	47,229.42	65,662.00	66,612.00
Sewer Revenue Total:		347,419.69	347,620.10	345,630.00	284,215.31	345,630.00	347,470.00
Sewer Expenditure Total:		356,906.43	337,608.50	303,695.00	236,904.04	325,329.00	304,471.00

Account Number	Account Title	2015-15 Prior year 2 Actual	2016-16 Prior year Actual	2017-17 Current year Budget	2017-17 Year to Date	2017-17 Current year Projected budget	2018-18 Future year Budget
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	Net Total Sewer:	9,486.74-	10,011.60	41,935.00	47,311.27	20,301.00	42,999.00

Account Number	Account Title	2015-15 Prior year 2 Actual	2016-16 Prior year Actual	2017-17 Current year Budget	2017-17 Year to Date	2017-17 Current year Projected budget	2018-18 Future year Budget
Trash							
Trash Revenue							
50063400	Sales and Service Charge	105,966.12	111,951.40	110,000.00	92,890.50	110,000.00	121,000.00
50063683	Miscellaneous	275.00	.00	.00	.00	.00	.00
Total Trash Revenue:		106,241.12	111,951.40	110,000.00	92,890.50	110,000.00	121,000.00
Trash Expenditures							
50114111	Salaries	3,493.23	3,124.70	3,214.00	2,954.14	3,306.00	4,222.00
50114143	Insurance- Life and Health	299.94	.00	.00	257.16	539.00	1,761.00
50114150	Employer Tax Expense	267.31	263.51	256.00	235.19	263.00	336.00
50114160	Employer Pension Contribution	92.57	96.78	96.00	88.64	96.00	111.00
50114229	Residential Trash Service	97,419.00	96,706.00	101,500.00	90,206.00	101,500.00	122,000.00
50114237	Clean Up Day	.00	.00	.00	.00	.00	.00
50114400	Bad Debt	178.00	.00	.00	248.77	.00	.00
50114700	Management Fee	.00	.00	.00	.00	.00	.00
50114999	Allocate Operating Expenses	3,253.38	4,104.91	2,835.00	2,984.62	3,225.00	2,910.00
Total Trash Expenditures:		105,003.43	104,295.90	107,901.00	96,974.52	108,929.00	131,340.00
Trash Revenue Total:		106,241.12	111,951.40	110,000.00	92,890.50	110,000.00	121,000.00
Trash Expenditure Total:		105,003.43	104,295.90	107,901.00	96,974.52	108,929.00	131,340.00
Net Total Trash:		1,237.69	7,655.50	2,099.00	4,084.02-	1,071.00	10,340.00-

Account Number	Account Title	2015-15 Prior year 2 Actual	2016-16 Prior year Actual	2017-17 Current year Budget	2017-17 Year to Date	2017-17 Current year Projected budget	2018-18 Future year Budget
LiveWell							
LiveWell Revenue							
60013683	Miscellaneous	299.71	.00	10,000.00	.00	10,000.00	.00
60013694	Grant	111,226.85	55,736.68	.00	10,000.00	.00	.00
Total LiveWell Revenue:		111,526.56	55,736.68	10,000.00	10,000.00	10,000.00	.00
LiveWell Expenditures							
60114194	Contract Labor	84,033.00	46,800.00	46,800.00	39,780.00	46,800.00	.00
60114210	Office Supplies	92.12	44.37	100.00	37.33	100.00	.00
60114226	Equipment & Materials	3,697.37	743.20	.00	654.99	.00	.00
60114235	Utilities	1,320.00	360.00	600.00	330.00	600.00	.00
60114236	Office Space	.00	.00	.00	.00	.00	.00
60114335	Advertising & Promotion	2,637.05	1,084.65	500.00	.00	500.00	.00
60114345	Telephone	660.00	840.00	600.00	4,748.00	600.00	.00
60114347	Postage	162.39	.00	50.00	.00	50.00	.00
60114355	Copy/Printing	89.55	.00	50.00	.00	50.00	.00
60114356	Computer Maintenance	76.68	142.30	150.00	77.69	150.00	.00
60114358	Training Travel & Meals	2,851.84	2,297.16	2,280.00	1,241.73	1,780.00	.00
60114513	Insurance	425.00	425.00	425.00	500.00	425.00	.00
60114695	Mini Grants	10,000.56	.00	.00	.00	.00	.00
60114700	Management Fee	5,250.00	3,000.00	2,500.00	3,000.00	3,000.00	.00
60114805	Miscellaneous	27.00	.00	.00	.00	.00	.00
60114910	Prof Fees & Contractors	204.00	.00	500.00	.00	500.00	.00
Total LiveWell Expenditures:		111,526.56	55,736.68	54,555.00	50,369.74	54,555.00	.00
Capital Outlay							
60124900	Capital Outlay	.00	.00	.00	.00	.00	.00
Total Capital Outlay:		.00	.00	.00	.00	.00	.00
LiveWell Revenue Total:		111,526.56	55,736.68	10,000.00	10,000.00	10,000.00	.00
LiveWell Expenditure Total:		111,526.56	55,736.68	54,555.00	50,369.74	54,555.00	.00
Net Total LiveWell:		.00	.00	44,555.00-	40,369.74-	44,555.00-	.00
Net Grand Totals:		256,002.75	333,677.47	149,470.00-	298,600.52-	135,714.00	279,560.00-

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