



TOWN OF OAK CREEK

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

2019 Budget

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

December 13, 2018

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December 13, 2018

Board of Trustees:

We would like to present the 2019 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. One (1) additional fund for LiveWell Colorado is included in the information for historical purposes as the Town was the local organization's, LiveWell Northwest Colorado, fiscal agent for the last several years. No appropriations are being made in this fund for 2019.

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 and 2018 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 planned capital purchases. Such earmarks serve to avoid larger and irregular impacts on Town finances that these types of purchases and projects would otherwise have. This has been particularly important for the General Fund as the recovery of property tax revenues, while up 19% in 2018 and 2019 over 2017 levels, still remain 44% below what was received in 2010. It is noteworthy that property sales in 2018 show that values are still rising, leading to the expectation that future property tax collections will continue to recover, though such may be offset due to the downward pressure of the provisions of the Gallagher Amendment.

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 near-term 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 and scholarship support from local grant funders. Management fees from the Town's proprietary funds will remain at 5% of revenues in 2019.

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 necessary for electric, water and trash services in 2019. The Town conducted its biannual electric cost of service study, and it showed 7.2% annual increases are needed over each of the next two years to maintain levels of service. Water metering was

implemented in 2018, and customer conservation measures have had a significant impact on 2018 revenues for this fund forcing an increase to assure continued consistent and compliant operations. Contract trash collection services were subject to a 4% price increase midyear, some of which was covered by reserves and the rest by a 2019 rate increase.

While the Town has undertaken several upgrades and maintenance projects on the electric system in 2016, 2017 and 2018, additional and on-going work will continue in 2019 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 being undertaken in 2018 and 2019. Construction of this phase is slated for 2020 or 2021, the timing of which is driven by the need to involve Union Pacific Railroad and the Army Corps of Engineers. Policy makers implemented water metering for the entire system in 2018, and much of the system have individual meters in place. Some connections require the installation of meter pits, and delays in obtaining parts will push this metering work into 2019. An additional urgent water system need is the upgrading of the spillway and gate works at Sheriff Reservoir. The budget anticipates that the engineering and design work will continue into 2019, and an initial annual reserve amount has been earmarked for the expected future capital expense. The Town will also need to pursue outside and alternate funding for the completion of this project.

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 reserves 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 and 2018 with the purchase of equipment and vehicles serving the Public Works and Police Departments as well as the completion of the first phase of the water distribution system upgrades.

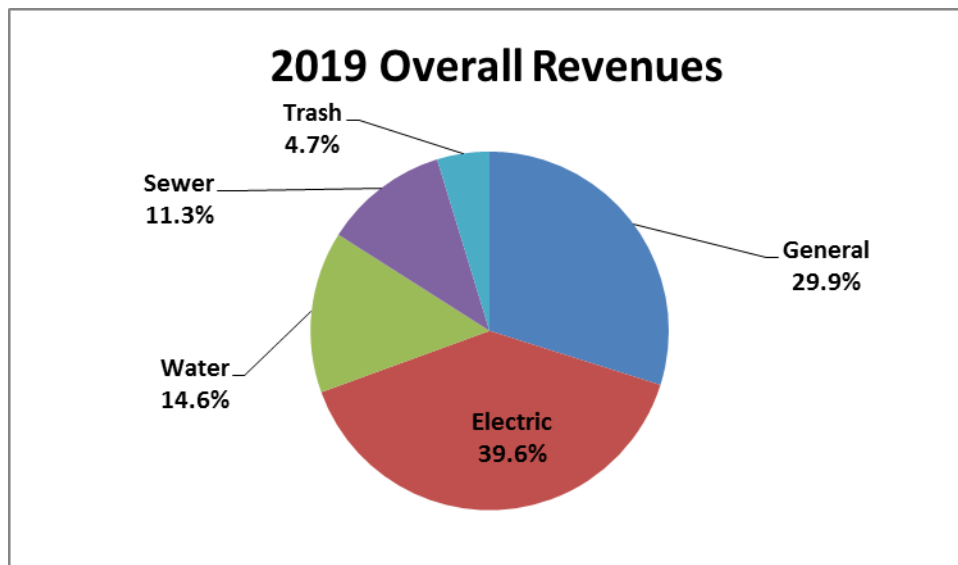
The Town employs ten (10) full time and eight (8) to ten (10) part time individuals regularly. Administrative staff includes the Town Administrator/Clerk, Deputy/Utility Clerk, Treasurer, Court Clerk and Custodian. The Parks & Recreation Department has a Recreation Coordinator, Program Leads and Program 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

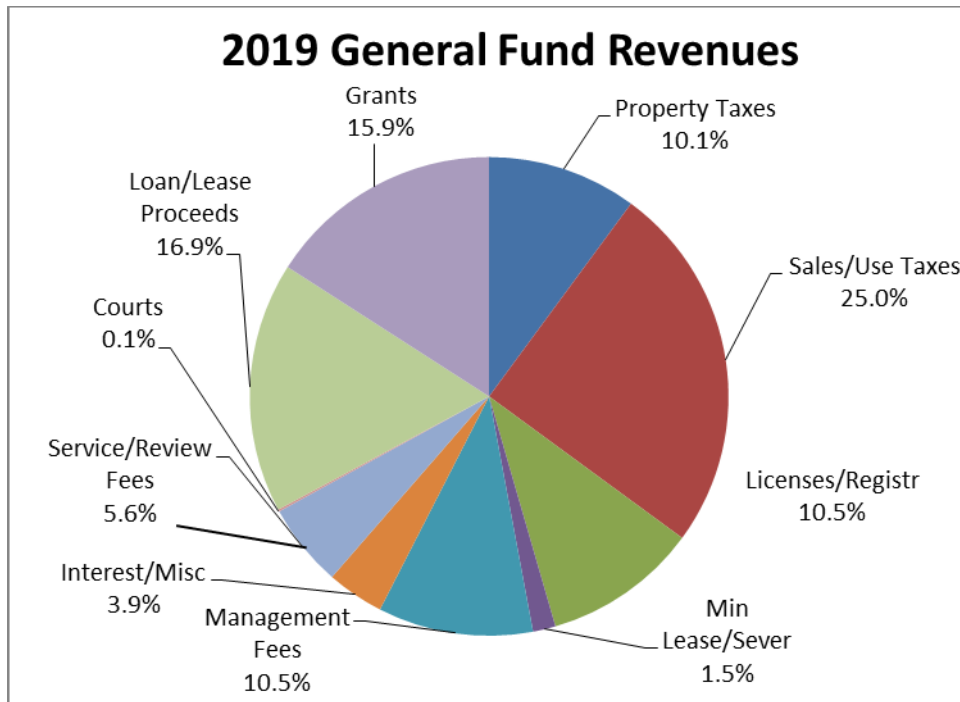
Town Revenues

Overall, revenues in the 2019 budget are projected to be \$3,165,175, a decrease of \$666,186, or 17.4% from the 2018 projected revenues of \$3,831,361. The decrease is mainly attributed to smaller capital-related revenues in the Water Fund offset by the expected rise in the General, Electric and Trash Fund revenues related to increasing costs. The General Fund is expected to see an increase of approximately \$149,925 mainly attributed to municipal lease purchase proceeds for a Public Works capital equipment purchase. The Trash Fund is expected to see an increase of \$27,000 in revenues in 2019, while the Sewer Fund revenues will remain flat from projected revenues in 2018.

General Fund revenues are expected to increase by 18.3% from 2018 projected budget levels, from \$799,675 to \$945,600 in 2019. Electric Fund revenues are expected to increase for 2019 by \$43,500 (3.4%) from those projected in 2018. Water Fund revenues are expected to decrease by 67.0% from \$1,343,561 in 2018 to \$460,950 with the reduction due to forgiveness of an approximately \$1,000,000 loan related to the Main Street project in 2018 booked in revenues. Sewer Fund revenues are expected to remain flat. Trash Fund revenues will increase 22.0% (\$27,000) due to a collection rate increase in 2019. An additional fund for LiveWell Colorado was added beginning in 2013, however this information is included only for historical context as the fiscal arrangement ended in 2017.



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 be flat, sales tax revenues are expected to increase by 3%, and propriety management fees will increase 3.6% 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 2019. Interest income is seeing increases, however development related fees and other miscellaneous resources remain at constant levels.

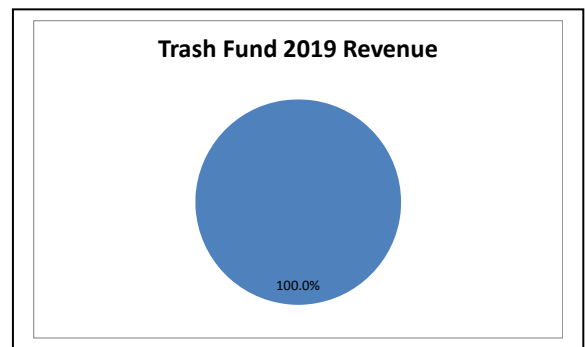
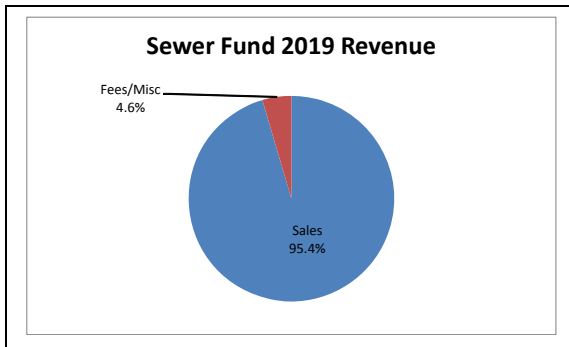
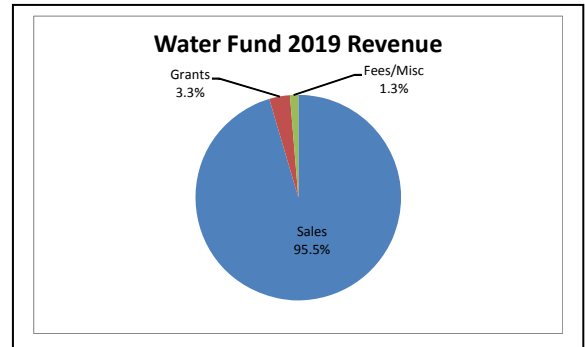
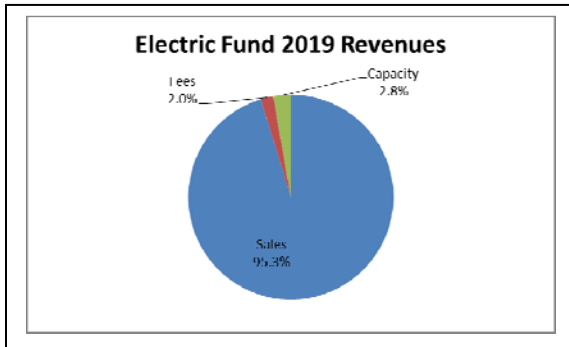


General Fund

- ◆ Funding from property taxes for 2019 will total \$95,500 or 10.1% of the total General Fund revenues.
- ◆ Sales and use taxes are expected to provide \$236,100 in 2019 or 25.0% of the total General Fund revenues.
- ◆ Management fees are anticipated to provide \$99,050 in General Fund revenues in 2019 or 10.5% of total revenues.
- ◆ License and registration fees will provide \$98,900 in revenues or 10.5% of expected General Fund revenues in 2019.
- ◆ Mineral lease and severance taxes, while both variable and uncertain, are expected to provide in 2019 \$14,500 or 1.5% of the total General Fund revenues.
- ◆ Service and review fees will provide \$53,200 or 5.6% of total General Fund revenues in 2019.
- ◆ Grants are expected to provide \$150,500 or 15.9% in General Fund revenues in 2019.
- ◆ The Municipal Court is expected to provide \$1,350 or 0.1% of revenues to the General Fund in 2019.
- ◆ Loan/lease proceeds are expected to provide \$160,000 or 16.9% of General Fund revenues in 2019.
- ◆ Interest income and other miscellaneous fees will provide \$36,500 in revenues or 3.9% of the total General Fund revenues.

Enterprises

- ◆ Revenues collected from the Electric Fund are expected to provide \$1,252,375. Of these, 95.3% will be from the provision of electricity to consumers. Revenues received for capacity and generation will provide 2.8% of expected funding, and service and other miscellaneous fees providing 2.0% of revenues.
- ◆ Revenues collected from the Water Fund are anticipated to total \$460,950 of which 95.5% will be from the provision of water service and associated efforts, 3.3% from expected grants, and 1.3% from miscellaneous fees.
- ◆ All but a small portion (4.6%) 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.

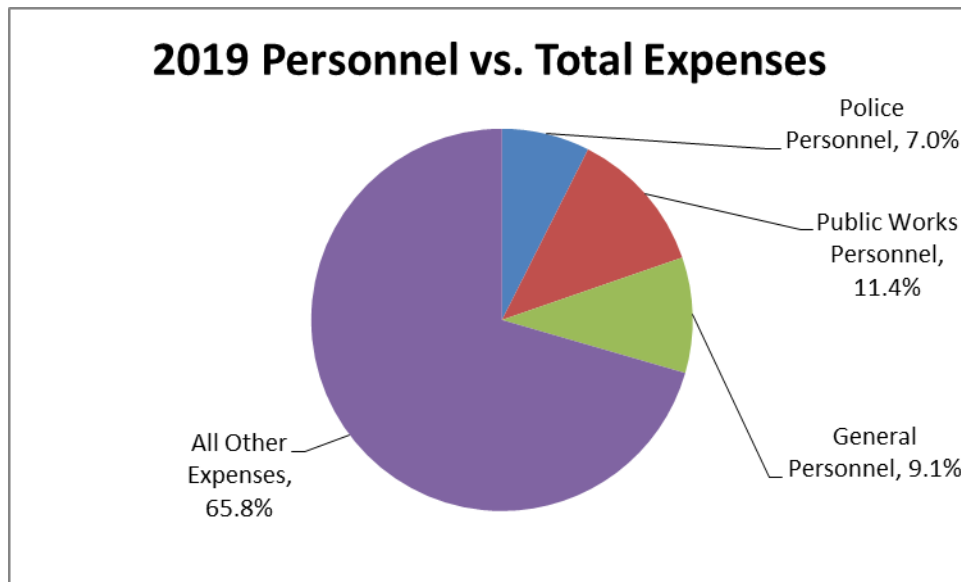


Town Expenditures

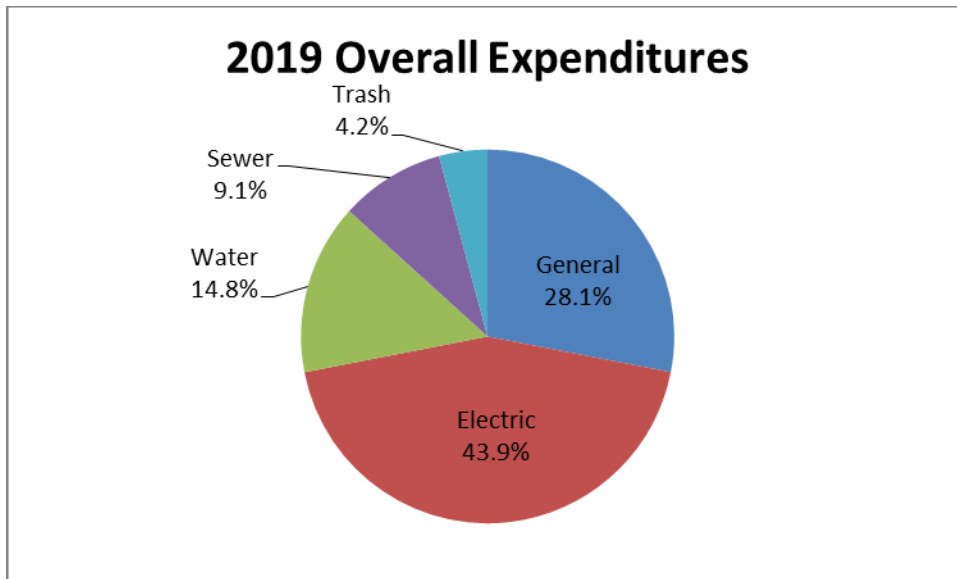
Overall, expenditures in the 2019 budget are projected to be \$3,445,550, an increase of \$662,685 or 23.8% from the projected 2018 expenditures. The driver of this increase is anticipated capital outlay expenditures for equipment and utility upgrades across the general and utility enterprise funds.

Personnel costs in the General Fund excluding streets account for \$428,849 or 44.4% of the Town's 2019 anticipated General Fund expenditures and include administration, police,

judicial and parks/recreation personnel. The proprietary funds' and streets' personnel costs are \$540,093 or 21.9% of the total expenditures for these funds. Total personnel costs are \$968,942 or 28.1% of total Town expenditures.



- ◆ The Town's 2019 General Fund budget is \$966,773, an increase of \$162,064 or 20.1% over the 2018 projected expenditures. The increase is attributed to the municipal lease purchase proceeds for a capital equipment purchase along with projected increased expenses in 2019.
- ◆ The 2019 Electric Fund budget is \$1,511,502, an increase of \$420,136 or 38.5% from 2018 projected expenses. The increase is mainly attributed to the deferral of capital project expenses to 2019.
- ◆ The Water Fund budget is \$509,056 in 2019, an increase of \$44,888 or 9.7% from 2018 projected expenses. Initial steps for the upcoming Sheriff Reservoir upgrade project account for increased capital outlay spending and increased cost of operations is driving the other part of the increase.
- ◆ The Sewer Fund budget is \$313,631 in 2019, an increase of \$20,198 or 6.9% over the projected budget in 2018. Increased cost of operations accounts for this increase.
- ◆ The Trash Fund will have costs of \$144,588, an increase of \$15,552 or 12.1%, from 2018. Changes in collection costs account for most of the increase.
- ◆ Overall fund balance/net assets are projected to decrease by \$280,375 or 2.4%, in 2019.



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 2019, and the impacts of the Gallagher Amendment into the future remain a concern. The Town must continue its focus 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 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 of all water connections to the system to assure that operations remain viable. Some of these costs were addressed in the 2017 and 2018 budgets while the balance will need to be addressed upon successfully obtaining outside funding to move forward with the future projects. Steps also need to continue to be taken to meet the unmet maintenance needs of the electric system in 2019 and beyond. Parks and recreation capital facilities' needs, whose upgrades, improvements and acquisition are 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 rate increase is necessary. The 2018 rate increase was minimized by the use of the fund balance, however these resources are now generally depleted. The rate structure of utility services needs to be reviewed no less than biannually to assure their operations remain healthy, financially and otherwise. A salary survey was completed in 2018 and salary step increases are based on it for 2019.

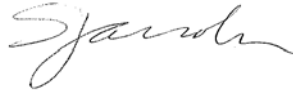
The focus of the Board of Trustees should be to assure the financial health of the Town is maintained by preserving and stabilizing fund balances and planning for the critical capital improvements of the future, particularly for essential utility infrastructure. As you can see from the 2019 Budget, the 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	Budget	Projected	Budget
	2017	2018	2018	2019
GENERAL FUND				
Prior Year Fund Balances	226,991	189,919	189,919	184,885
Revenues	892,449	840,301	799,675	945,600
Expenses:				
Admin Overhead	217,922	238,309	203,285	190,593
Grants	0	0	0	0
Public Works	123,249	0	0	0
Police	256,794	291,373	285,867	292,549
Streets	107,581	107,347	114,047	128,418
Judicial	3,492	4,520	4,235	4,325
Parks and Recreation	126,237	151,389	145,275	135,888
Capital Outlay	142,615	76,000	52,000	215,000
Total Expenses	977,890	868,938	804,709	966,773
Net Income/Loss	-85,441	-28,637	-5,034	-21,173
Fund Balances	189,919	161,282	184,885	163,712
Designated Funds	-125,411	-69,867	-69,867	-87,502
Restricted Funds	-56,734	-56,302	-56,302	-56,302
Undesignated Assets	7,774	35,113	58,716	19,908
ELECTRIC FUND				
Prior Year Fund Balances	1,254,115	1,399,890	1,399,890	1,517,399
Revenues	1,218,942	1,218,780	1,208,875	1,252,375
Expenses:				
Operations	1,003,351	1,015,320	1,021,851	1,071,987
Capital Outlay	69,816	400,000	30,000	400,000
Debt Service	5,184	41,455	39,515	39,515
Total Expenses	1,078,351	1,456,775	1,091,366	1,511,502
Net Income/Loss	145,775	-237,995	117,509	-259,127
Fund Balances	1,399,890	1,161,895	1,517,399	1,258,272
Designated Funds	-960,523	-593,773	-593,773	-672,773
Restricted Funds	-40,000	-40,000	-40,000	-49,225
Invested in Capital Assets Net of Related Debt	390,263	390,263	390,263	390,263
Unrestricted Assets	9,104	137,859	493,363	146,011
WATER FUND				
Prior Year Fund Balances	2,578,289	4,904,333	4,904,333	5,783,726
Revenues	403,027	1,485,950	1,343,561	460,950
Transfer In	2,277,220			
Expenses:				
Operations	337,815	251,286	235,040	266,946
Capital Outlay	-3,538	105,000	150,000	160,000
Debt Service	19,926	150,045	79,128	82,110
Total Expenses	354,203	506,331	464,168	509,056
Net Income/Loss	2,326,044	979,619	879,393	-48,106
Fund Balances	4,904,333	5,883,952	5,783,726	5,735,620
Designated Funds	-315,481	-498,773	-498,773	-658,685
Restricted Funds	-82,421	-82,421	-82,421	-82,421
Invested in Capital Assets Net of Related Debt	3,217,965	3,217,965	3,217,965	3,217,965
Undesignated Assets	1,370,887	2,084,793	1,984,567	1,776,549
SEWER FUND				
Prior Year Fund Balances	4,299,652	3,910,680	3,910,680	3,973,497
Revenues	341,600	356,250	356,250	356,250
Expenses:				
Operations	331,734	226,709	218,458	238,821
Capital Outlay	0	25,000	25,000	25,000
Transfers Out	350,000			
Debt Service	48,838	68,562	49,975	49,810
Total Expenses	730,572	320,271	293,433	313,631
Net Income/Loss	-388,972	35,979	62,817	42,619
Fund Balances	3,910,680	3,946,659	3,973,497	4,016,116
Designated Funds	-168,049	-173,999	-173,999	-185,749
Restricted Funds	-57,633	-60,933	-60,933	-60,933
Invested in Capital Assets Net of Related Debt	2,084,660	2,084,660	2,084,660	2,084,660
Undesignated Assets	1,600,338	1,627,067	1,653,905	1,684,774

SUMMARY	Actual	Budget	Projected	Budget
	2017	2018	2018	2019
TRASH FUND				
Prior Year Fund Balances	10,390	15,318	15,318	9,282
Revenues	111,448	121,000	123,000	150,000
Expenses:				
Operations	106,520	131,640	129,036	144,588
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
Total Expenses	106,520	131,640	129,036	144,588
Net Income/Loss	4,928	-10,640	-6,036	5,412
Fund Balances	15,318	4,678	9,282	14,694
Designated Funds	0	0	0	0
Restricted Funds	0	0	0	0
Invested in Capital Assets Net of Related Debt				
Undesignated Assets	15,318	4,678	9,282	14,694
LIVEWELL COLORADO (FIDUCIARY FUND)				
Prior Year Fund Balances	0	0	0	0
Previous Year Carry-over	44,719	-697	0	0
Revenues	10,000	697	0	0
Expenses:				
Operations	55,416		153	
Capital Outlay	0	0	0	0
Total Expenses	55,416	0	153	0
Net Income/Loss	-697	0	-153	0
Fund Balances	0	0	0	0
Designated Funds	0	0	0	0
Restricted Funds	-697	0	-153	0
Undesignated Assets	0	0	0	0
TOTALS - ALL FUNDS				
Prior Year Fund Balances	8,369,437	10,420,140	10,420,140	11,468,789
Revenues	2,977,466	4,022,281	3,831,361	3,165,175
Expenses:				
Operations	2,670,111	2,493,893	2,409,247	2,474,115
Capital Outlay	208,893	530,000	205,000	800,000
Debt Service	73,948	260,062	168,618	171,435
Total Expenses	2,952,952	3,283,955	2,782,865	3,445,550
Net Income/Loss	24,514	738,326	1,048,496	-280,375
Fund Balances	10,420,140	11,158,466	11,468,789	11,188,414
Designated Funds	-1,569,464	-1,336,412	-1,336,412	-1,604,709
Restricted Funds	-469,151	-239,656	-239,503	-248,881
Invested in Capital Assets Net of Related Debt	-5,692,888	-5,692,888	-5,692,888	-5,692,888
Undesignated Assets	2,688,637	3,889,510	4,199,986	3,641,936

RESERVES - 2019					
General Fund Cash Reserve Policy					
			2019		
<i>Designated</i>			Additions or Expenditures	2019 Total	
Operating Reserve	\$ 730,600	10%		\$ 73,060	GF Operating Expense - Contingency
Annual Debt Service	\$ -	100%			
Capital Reserve - Parks	\$ 695,000	5%	\$ 20,850	\$ 21	Based on CIP - future projects - Annual Set-Aside - less exp
Capital Reserve - Police	\$ 40,000	20%	\$ 155	\$ 9,555	Vehicle replacement - Annual Set-Aside
Capital Reserve - Streets					
Capital Reserve - Public Works	\$ 470,000	10%	\$ -	\$ 4,866	Based on CIP - PW Shop; sand & water trucks
				\$ 87,502	Annual Set-Aside less 75% to Utilities
<i>Restricted</i>					
Coal Queen Scholarship			\$ 1,000	\$ 3,750	Scholarship MOU
Conservation Trust (estimate)				\$ 100	Unexpended carryover
Parking Fee In Lieu				\$ 20,534	Unexpended carryover
Grants				\$ 10,000	Unexpended carryover - Parks
TABOR Emergency	\$ 730,600	3%		\$ 21,918	3% of GF Revenues
				\$ 56,302	
GF Grand Total					
Electric Cash Reserve Policy					
<i>Designated</i>					
O&M Expenses 2019	\$ 1,016,115	25%		\$ 254,029	Per COS Study - Contingency
Plant in Service (Risk/Peril)	\$ 2,703,964	1%		\$ 27,040	Per COS Study - Contingency
Annual Debt Service	\$ 33,705	100%		\$ 33,705	Generator - One Year's Payment
CY Capital Improvements Less Borrowing	\$ 395,000	20%		\$ 79,000	2019 Budget - Contingency
5 Yr Capital Improvements Less Borrowing	\$ 1,395,000	20%		\$ 279,000	Per COS Study - Annual Set-Aside + 25% PW
Total				\$ 672,773	
<i>Restricted</i>					
Security Deposits	\$ 49,225	100%		\$ 49,225	Restricted - Refundable
Total				\$ 49,225	
Electric Fund Grand Total				\$ 721,998	

Water Cash Reserve Policy					
Designated					
O&M Expenses 2019	\$ 266,946	25%		\$ 66,737	Per COS Study - Contingency
Plant in Service (Risk/Peril)	\$ 7,982,040	1%		\$ 79,820	Per COS Study - Contingency
Annual Debt Service	\$ 72,198	100%	\$ 9,912	\$ 82,110	One Year's Payment
CY Capital Improvements Less Borrowing	\$ 100,000	5%		\$ -	Based on CIP & COS Study - Contingency
5 Yr Capital Improvements Less Borrowing	\$ 546,841	5%		\$ 430,018	Based on CIP & COS Study + \$3MM Sheriff @ 5% (\$150K) - Annual Set-Aside + 25% PW
Total				\$ 658,685	
Restricted					
Water Loans	\$ 82,421	100%		\$ 82,421	Restricted - Refundable
Water Fund Grand Total				\$ 741,106	
Sewer Cash Reserve Policy					
Designated					
O&M Expenses 2018	\$ 292,528	25%		\$ 73,132	Per COS Study - Contingency
Plant in Service (Risk/Peril)	\$ 5,859,804	1%		\$ 58,598	Per COS Study - Contingency
CY Capital Improvements Less Borrowing	\$ -	10%		\$ -	Per COS Study - Contingency
5 Yr Capital Improvements Less Borrowing	\$ 54,684	10%	\$ 11,750	\$ 54,019	Per COS Study - Annual Set-Aside + 25% PW
Total				\$ 185,749	
Restricted					
WWTP USDA Ops/Maint Reserve	\$ 9,663	100%		\$ 9,663	(\$3733/yr)
WWTP USDA Debt Service Reserve	\$ 32,944	100%		\$ 51,270	Max \$60812 required
				\$ 60,933	
Sewer Fund Grand Total				\$ 246,682	

2019 STAFFING PLAN

	2018			
	2017 Actual	2018 Budget	Projected	2019 Budget
Administration				
Full Time Employees				
Administrator/Clerk	1.00	1.00	1.00	1.00
Deputy/Utility Clerk	0.00	1.00	1.00	1.00
Asst Town Admin	1.00	0.00	0.00	0.00
Total Full-Time Staff	2.00	2.00	2.00	2.00
Part Time Employees				
Treasurer	0.60	0.60	0.60	0.60
Summer Intern	0.00	0.19	0.06	0.19
Deputy/Utility Clerk	0.90	0.00	0.00	0.00
Custodian	0.60	0.60	0.60	0.60
Court Clerk	0.01	0.01	0.01	0.01
Total Part-Time Staff	2.11	1.40	1.27	1.40
Recreation Programs				
Part Time Employees				
Recreation Coordinator	0.58	0.75	0.75	0.75
Program Leaders/Assts	1.90	1.50	1.58	1.50
Total Part-Time Staff	2.48	2.25	2.33	2.25
Parks & Open Space Maintenance				
Part Time Employees				
Seasonal Maintenance	0.25	0.42	0.00	0.00
Total Part-Time Staff	0.25	0.42	0.00	0.00
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	0.05	0.03	0.05
Total Part-Time Staff	0.00	0.05	0.03	0.05
TOTAL ADMINISTRATIVE STAFF	9.84	9.12	8.63	8.70
EXPENDITURES BY CATEGORY				
Personnel	\$ 412,168	\$ 424,934	\$ 419,335	\$ 428,849
Operating	\$ 300,483	\$ 314,675	\$ 219,327	\$ 354,506
Capital Outlay	\$ 153,250	\$ 30,000	\$ 51,000	\$ 50,000
Total Expenditures	\$ 865,901	\$ 769,609	\$ 689,662	\$ 833,355
Public Works (Incl Streets, Electric, Water & Sewer)				
Full Time Employees				
Director	1.00	1.00	1.00	1.00
Public Works III	0.10	1.10	0.60	1.10
Public Works II	2.00	2.00	2.50	2.00
Public Works I	2.00	1.00	1.00	1.00
Total Full-Time Staff	5.10	5.10	5.10	5.10
Part Time Employees				
Seasonal Maintenance	0.31	0.31	0.42	0.42
Total Part-Time Staff	0.31	0.31	0.42	0.42
TOTAL PUBLIC WORKS STAFF				
EXPENDITURES BY CATEGORY				
Personnel	\$ 493,210	\$ 502,373	\$ 487,480	\$ 540,093
Operating	\$ 1,070,200	\$ 1,079,862	\$ 1,101,916	\$ 1,171,079
Capital Outlay	\$ 3,497,000	\$ 515,000	\$ 206,000	\$ 585,000
Debt Service	\$ 180,108	\$ 254,212	\$ 168,618	\$ 171,435
Total Expenditures	\$ 5,240,518	\$ 2,351,447	\$ 1,964,014	\$ 2,467,607

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	2016-16 Prior year 2 Actual	2017-17 Prior year Actual	2018-18 Current year Budget	2018-18 Year to Date	2018-18 Current year Projected budget	2019-19 Future year Budget
General Fund							
General Revenue							
10013110	Property Taxes	72,272.03	76,726.69	91,000.00	88,832.40	91,000.00	89,500.00
10013115	Loan/Lease Proceeds	.00	.00	.00	.00	.00	160,000.00
10013120	Specific Ownership	5,170.00	6,082.47	6,000.00	5,807.01	6,000.00	6,000.00
10013132	2% Sales Tax- Undesignated	138,002.27	122,958.19	142,150.00	120,524.94	132,000.00	136,000.00
10013142	Cigarette Tax	1,168.04	1,157.61	1,100.00	716.97	1,100.00	1,100.00
10013180	Road Tax	2,450.56	2,755.57	2,300.00	3,063.63	3,000.00	3,000.00
10013190	Delinquent Tax Interest	6,185.25	992.47	1,400.00	336.46	1,400.00	1,000.00
10013211	Liquor Licenses	1,243.75	692.50	600.00	2,322.75	2,300.00	1,100.00
10013227	Pet Licenses	481.00	469.00	500.00	394.00	500.00	500.00
10013228	MJ Licenses	79,286.50	96,606.50	96,500.00	84,999.00	91,830.00	92,000.00
10013323	Mineral Leasing	16,541.30	6,249.86	6,250.00	1,425.42	1,425.00	2,000.00
10013351	Motor Vehicle Registration	4,327.00	4,209.00	4,800.00	4,818.87	5,300.00	5,300.00
10013359	Severance Tax	11,184.77	7,321.37	7,321.00	12,419.67	12,420.00	12,500.00
10013410	Management Fee - Electric	47,795.00	50,000.00	57,500.00	51,875.00	57,500.00	59,650.00
10013411	Management Fee-Water	21,375.00	20,000.00	22,000.00	20,500.00	22,000.00	22,000.00
10013412	Management Fee-Sewer	17,750.00	17,200.00	17,400.00	17,250.00	17,400.00	17,400.00
10013414	Management Fee-LiveWell	3,000.00	3,000.00	.00	.00	.00	.00
10013611	Interest Income	9,333.26	16,147.39	20,000.00	26,231.77	28,600.00	28,600.00
10013683	Miscellaneous	5,785.87	14,316.38	2,000.00	1,749.15	3,250.00	3,000.00
10013694	Grant/Donation	11,018.73	38,826.11	128,500.00	26,017.13	92,000.00	85,000.00
10013725	Service Fees	11,686.66	11,799.96	11,800.00	9,916.63	11,800.00	11,800.00
10013750	Annexation Fees	.00	.00	.00	.00	.00	.00
10013775	NSF Fees	150.00	154.06	200.00	143.00	200.00	200.00
10013800	Review Fees	3,360.18	2,695.74	4,000.00	4,315.32	4,400.00	4,400.00
Total General Revenue:		469,567.17	500,360.87	623,321.00	483,659.12	585,425.00	742,050.00
Grants Revenue							
10053053	South Rountt Community Center	181,275.00	81,956.00	.00	.00	.00	.00
Total Grants Revenue:		181,275.00	81,956.00	.00	.00	.00	.00
Police Revenue							
10073515	Police Education-25% of Fines	197.00	.00	.00	.00	.00	.00
10073520	Combined Court Income	395.50	605.10	400.00	567.00	600.00	400.00
10073684	Miscellaneous-Police	1,794.57	894.00	2,000.00	1,259.61	2,000.00	2,000.00
10073694	Grant/Donation	810.00	3,531.71	10,000.00	11,630.05	12,000.00	7,000.00
Total Police Revenue:		3,197.07	5,030.81	12,400.00	13,456.66	14,600.00	9,400.00
Streets Revenue							
10083115	Loan/Lease proceeds	.00	123,248.59	.00	.00	.00	.00
10083131	1% Sales Tax	69,019.04	61,499.49	71,100.00	60,289.67	66,000.00	68,000.00
10083352	Highway Use Tax	29,239.41	29,563.25	35,000.00	31,980.07	35,000.00	28,000.00

Account Number	Account Title	2016-16 Prior year 2 Actual	2017-17 Prior year Actual	2018-18 Current year Budget	2018-18 Year to Date	2018-18 Current year Projected budget	2019-19 Future year Budget
10083683	Miscellaneous	17.83	.00	30.00	140.00	200.00	200.00
10083694	Parking Fee In Lieu	26,200.00	.00	.00	.00	.00	.00
10083725	Service Fees	.00	.00	.00	.00	.00	.00
Total Streets Revenue:		124,476.28	214,311.33	106,130.00	92,409.74	101,200.00	96,200.00
Judicial Revenue							
10093511	Traffic Fines	.00	133.00	250.00	22.00	250.00	250.00
10093513	Other Fines	195.00	1,130.25	1,500.00	358.75	1,500.00	1,000.00
10093517	Court Costs	.00	.00	100.00	20.00	100.00	100.00
10093520	Restitution	.00	.00	.00	200.00	.00	.00
Total Judicial Revenue:		195.00	1,263.25	1,850.00	600.75	1,850.00	1,350.00
Parks and Rec. Revenue							
10103358	Lottery Trust Fund	9,878.46	8,869.37	8,500.00	6,746.95	8,500.00	8,500.00
10103611	Interest Income	.26	.00	.00	.00	.00	.00
10103683	Miscellaneous	1,550.36	456.22	1,000.00	779.24	1,000.00	1,000.00
10103694	Grant/Donation	36,987.21	50,537.70	50,000.00	41,320.00	50,000.00	50,000.00
10103800	After School Fees	7,369.40	9,435.00	12,000.00	9,302.50	12,000.00	12,000.00
10103803	Summer Camp Fees	18,928.95	19,965.25	25,000.00	24,763.98	25,000.00	25,000.00
10103805	Concessions	140.00	264.15	100.00	30.00	100.00	100.00
Total Parks and Rec. Revenue:		74,854.64	89,527.69	96,600.00	82,942.67	96,600.00	96,600.00
General Expenditures							
10114111	Salaries	82,271.23	88,452.65	73,521.00	61,867.96	70,014.00	73,333.00
10114142	Workmen's Compensation	585.07	1,419.90	1,600.00	820.57	1,600.00	1,100.00
10114143	Insurance- Life and Health	325.20	1,730.77	5,549.00	5,355.57	5,457.00	3,715.00
10114150	Employer Tax Expense	7,512.12	7,620.69	5,845.00	5,396.60	5,566.00	5,830.00
10114160	Employer Pension Contribution	9,937.56	9,643.08	8,015.00	7,044.39	7,944.00	7,979.00
10114192	Bank Fees	6,752.68	7,113.13	6,300.00	7,148.37	8,500.00	8,500.00
10114193	Treasurer's Fees	2,463.03	3,108.65	2,500.00	1,964.18	2,500.00	2,500.00
10114194	Contract Labor	1,750.00	1,495.00	2,000.00	.00	1,000.00	1,000.00
10114210	Supplies	13,314.22	9,004.57	9,000.00	6,012.48	8,000.00	8,000.00
10114226	Equipment Rental	674.00	716.00	600.00	300.00	300.00	300.00
10114233	Equipment Maintenance	5,396.78	1,356.43	3,000.00	1,856.66	2,000.00	2,000.00
10114234	Building Repairs	2,542.76	1,512.48	3,000.00	1,115.13	2,000.00	2,000.00
10114235	Utilities	6,873.70	6,046.20	6,500.00	4,819.81	6,000.00	6,000.00
10114311	Publications- Legal	924.30	969.72	1,000.00	504.19	1,000.00	1,000.00
10114315	Licensing Fees	2,111.80	1,256.46	2,000.00	1,501.00	1,500.00	1,500.00
10114334	Association Dues	3,140.93	3,680.00	4,000.00	4,017.46	4,100.00	4,100.00
10114335	Advertising & Promotions	1,551.64	2,463.00	2,000.00	734.50	2,000.00	2,000.00
10114345	Telephone	5,116.89	6,000.00	5,000.00	4,499.20	5,000.00	5,000.00
10114347	Postage	3,633.66	4,180.69	4,000.00	4,321.88	5,000.00	4,000.00
10114352	Legal Fees	2,499.64	1,374.30	2,000.00	824.00	2,000.00	2,000.00
10114354	Audit	7,050.00	7,250.00	8,000.00	7,000.00	7,000.00	7,000.00
10114356	Computer Maintenance	15,720.16	14,040.68	13,000.00	15,404.92	16,000.00	9,000.00
10114358	Training and Travel	6,375.81	4,057.67	5,200.00	5,682.64	6,000.00	5,200.00
10114400	Bad Debt	.00	.00	.00	.00	.00	.00
10114513	Insurance Property/Liability	13,451.64	15,609.13	19,699.00	13,803.56	13,804.00	15,900.00
10114700	Donations/Community Support	12,565.74	11,411.04	70,000.00	25,394.46	50,000.00	45,000.00
10114800	Election Expense	1,333.09	.00	3,000.00	396.37	400.00	1,000.00
10114805	Miscellaneous	1,269.48	1,889.12	.00	1,304.28	1,300.00	1,000.00
10114900	Capital Outlay	932.32	3,976.30	5,000.00	5,815.35	6,000.00	5,000.00
10114905	Staff Advertising	945.00	68.69	500.00	.00	500.00	500.00

Account Number	Account Title	2016-16 Prior year 2 Actual	2017-17 Prior year Actual	2018-18 Current year Budget	2018-18 Year to Date	2018-18 Current year Projected budget	2019-19 Future year Budget
10114910	Professional Fees	8,443.21	27,894.15	10,000.00	74.00	1,000.00	1,000.00
10114999	Allocate Operating Expenses	49,104.13-	42,836.69-	38,520.00-	37,086.22-	34,200.00-	36,864.00-
Total General Expenditures:		178,359.53	202,503.81	243,309.00	157,893.31	209,285.00	195,593.00
Grants Expenditures							
10154052	South Rount Community Center	188,922.10	137,246.49	.00	.00	.00	.00
Total Grants Expenditures:		188,922.10	137,246.49	.00	.00	.00	.00
Public Works Expenditures							
10164112	Contract Labor	.00	1,676.00	.00	.00	2,000.00	6,000.00
10164210	Supplies	5,969.04	13,179.33	7,500.00	6,151.09	7,500.00	7,500.00
10164226	Equipment Rental	.00	.00	1,000.00	.00	1,000.00	1,000.00
10164231	Gas and Oil	13,061.23	9,745.76	12,500.00	8,058.33	12,500.00	12,500.00
10164233	Equipment Maintenance	12,154.83	10,362.97	10,000.00	9,421.40	10,000.00	10,000.00
10164234	Building Repairs	1,557.75	2,796.64	10,000.00	115.33	5,200.00	3,000.00
10164235	Utilities	13,845.54	12,991.82	12,000.00	10,016.35	12,000.00	12,000.00
10164236	Weed Control	405.25	.00	1,800.00	512.00	900.00	900.00
10164241	Small Tools	1,032.33	383.55	1,200.00	370.73	1,200.00	1,200.00
10164242	Traffic Control	.00	.00	1,000.00	.00	500.00	1,000.00
10164245	Snow Removal	.00	.00	500.00	.00	500.00	500.00
10164346	Telephone	3,257.73	5,149.73	4,500.00	4,943.75	5,500.00	5,500.00
10164358	Training and Travel	633.50	632.56	1,000.00	686.68	1,000.00	1,000.00
10164377	Vehicle Maintenance	5,556.37	5,758.78	5,000.00	1,649.29	4,500.00	5,000.00
10164513	Insurance Property/Liability	.00	256.50	.00	.00	.00	.00
10164805	Miscellaneous	9.09	.00	500.00	224.00	500.00	500.00
10164808	Utility Locate	92.95	133.90	100.00	60.00	100.00	100.00
10164900	Capital Outlay	.00	128,329.71	.00	3,532.05	4,500.00	160,000.00
10164905	Staff Advertising	204.00	.00	350.00	.00	350.00	500.00
10164930	Lease/Purchase Payments	.00	.00	.00	.00	.00	10,000.00
10164999	Allocate Operating Expenses	61,903.21-	68,148.66-	68,950.00-	44,195.35-	69,750.00-	78,200.00-
Total Public Works Expenditures:		4,123.60-	123,248.59	.00	1,545.65	.00	160,000.00
Police Expenditures							
10174111	Salaries	169,528.71	178,235.21	179,416.00	159,795.39	179,416.00	192,416.00
10174112	Contract Labor	1,800.65	325.00	1,000.00	86.42	1,000.00	1,000.00
10174142	Workmen's Compensation	3,531.24	8,046.10	9,000.00	5,265.09	9,000.00	8,000.00
10174143	Insurance- Life and Health	20,297.28	22,292.33	26,431.00	22,794.93	26,180.00	26,180.00
10174150	Employer Tax Expense	3,034.70	3,295.69	3,140.00	2,899.77	3,140.00	3,584.00
10174161	Employer FPPA Contribution	16,248.67	16,242.72	16,686.00	14,799.35	16,686.00	17,569.00
10174205	Equipment	2,488.75	802.93	2,750.00	1,029.34	1,250.00	1,500.00
10174210	Supplies	3,275.33	2,025.31	4,000.00	3,060.84	4,000.00	4,000.00
10174225	Uniforms	2,466.49	308.06	2,000.00	1,173.86	2,000.00	2,000.00
10174231	Gas and Oil	3,321.23	4,516.39	3,900.00	4,128.65	4,500.00	4,500.00
10174233	Equipment Maintenance	120.00	1,910.00	2,000.00	661.80	1,000.00	1,000.00
10174317	Car Towing	.00	216.00	300.00	.00	300.00	300.00
10174334	Dues and Licenses	1,843.85	1,462.00	1,900.00	1,414.50	1,900.00	1,900.00
10174346	Telephone	2,052.39	2,888.11	3,200.00	1,838.26	2,500.00	2,500.00
10174350	Communications-Maint/Repair	60.00	325.00	500.00	.00	500.00	500.00
10174352	Legal Fees	.00	336.00	500.00	.00	500.00	500.00
10174356	Computer Maintenance	1,221.48	710.00	1,000.00	1,127.55	2,000.00	750.00
10174358	Training and Travel	3,306.87	3,446.39	13,000.00	7,337.86	13,000.00	5,500.00
10174377	Vehicle Maintenance	2,407.45	2,957.90	2,000.00	1,344.84	2,000.00	2,500.00
10174378	Special Investigation	185.00	559.99	1,650.00	938.36	1,650.00	1,000.00

Account Number	Account Title	2016-16 Prior year 2 Actual	2017-17 Prior year Actual	2018-18 Current year Budget	2018-18 Year to Date	2018-18 Current year Projected budget	2019-19 Future year Budget
10174402	Donations	2,456.93	2,452.00	4,000.00	4,389.53	4,000.00	2,000.00
10174805	Miscellaneous	620.16	.00	1,000.00	504.10	1,000.00	500.00
10174850	Animal Control	.00	.00	1,000.00	.00	250.00	250.00
10174853	Patient Transport	53.70	.00	500.00	58.00	250.00	500.00
10174900	Capital Outlay	.00	.00	.00	.00	.00	.00
10174905	Staff Advertising	.00	.00	.00	.00	.00	.00
10174930	Lease/Purchase Payments	.00	5,229.51	10,500.00	7,844.28	7,845.00	12,100.00
Total Police Expenditures:		240,320.88	258,582.64	291,373.00	242,492.72	285,867.00	292,549.00
Streets Expenditures							
10184111	Salaries	59,075.58	34,325.61	36,690.00	32,644.00	37,399.00	41,017.00
10184142	Workmen's Compensation	1,402.47	4,496.35	5,500.00	2,610.78	3,000.00	4,000.00
10184143	Insurance- Life and Health	18,543.35	11,091.36	12,299.00	11,012.50	12,214.00	12,214.00
10184150	Employer Tax Expense	4,807.01	2,726.19	3,119.00	2,398.48	2,973.00	3,261.00
10184160	Employer Pension Contribution	1,830.81	902.15	1,101.00	938.84	1,063.00	1,166.00
10184210	Supplies	2,147.23	5,218.88	4,000.00	2,116.20	4,000.00	4,000.00
10184234	Building Repairs	.00	250.00	500.00	.00	500.00	500.00
10184235	Utilities	428.18	392.98	500.00	293.78	500.00	500.00
10184238	Street Maint/Impr 1%	50,843.48	30,184.99	15,000.00	25,353.77	25,500.00	30,000.00
10184239	Street Scoria	1,225.52	1,738.41	2,000.00	1,025.13	2,000.00	2,000.00
10184245	Snow Removal/Storage	.00	215.32	.00	.00	.00	.00
10184513	Insurance Property/Liability	1,540.13	1,547.34	1,450.00	1,409.52	1,450.00	1,700.00
10184805	Miscellaneous	.00	.00	200.00	.00	200.00	200.00
10184900	Capital Outlay	.00	2,990.60	5,000.00	909.67	1,000.00	5,000.00
10184930	Lease/Purchase Payments	.00	3,870.14	7,750.00	5,805.60	5,810.00	8,310.00
10184999	Allocate Operating Expenses	15,475.86	17,041.55	17,238.00	11,048.84	17,438.00	19,550.00
Total Streets Expenditures:		157,319.62	116,991.87	112,347.00	97,567.11	115,047.00	133,418.00
Judicial Expenditures							
10194111	Salaries	281.52	1,149.54	1,700.00	1,380.95	1,496.00	1,579.00
10194112	Contract Labor	5,980.00	2,200.00	2,400.00	2,200.00	2,400.00	2,400.00
10194143	Insurance- Life and Health	.00	.00	.00	.00	.00	.00
10194150	Employer Tax Expense	22.37	91.38	200.00	109.76	119.00	126.00
10194160	Employer Pension Contribution	.00	.00	.00	.00	.00	.00
10194334	Association Dues	.00	.00	20.00	20.00	20.00	20.00
10194358	Training and Travel	.00	.00	200.00	.00	200.00	200.00
Total Judicial Expenditures:		6,283.89	3,440.92	4,520.00	3,710.71	4,235.00	4,325.00
Rec Program Expenditures							
10204111	Salaries	51,981.36	56,237.15	57,901.00	62,757.73	67,052.00	60,826.00
10204142	Workmen's Compensation	522.58	3,313.10	4,000.00	1,928.31	2,100.00	2,600.00
10204143	Insurance-Life and Health	3,183.59	.00	1,737.00	.00	.00	.00
10204150	Employer Tax Expense	4,263.09	4,507.69	4,603.00	5,105.43	5,331.00	4,836.00
10204160	Employer Pension Contribution	626.87	1,150.10	2,976.00	1,227.95	2,012.00	1,825.00
10204194	Contract Labor	983.22	1,671.14	2,000.00	1,320.00	1,320.00	1,500.00
10204210	Supplies	6,286.91	3,983.49	8,000.00	6,249.87	7,000.00	7,000.00
10204213	Rent	4,288.00	3,865.00	3,865.00	3,865.00	3,865.00	3,865.00
10204215	Activity Fees	4,016.00	8,560.79	10,000.00	7,278.42	9,000.00	9,000.00
10204231	Fuel	355.40	649.07	500.00	792.83	1,000.00	1,000.00
10204233	Equipment Maintenance	463.96	.00	600.00	.00	600.00	600.00
10204334	Dues and Licenses	788.00	534.50	800.00	270.00	800.00	800.00
10204345	Telephone	1,218.92	1,244.91	1,300.00	1,106.66	1,300.00	1,300.00
10204358	Training and Travel	2,408.03	2,000.73	3,000.00	1,648.40	2,500.00	2,500.00

Account Number	Account Title	2016-16 Prior year 2 Actual	2017-17 Prior year Actual	2018-18 Current year Budget	2018-18 Year to Date	2018-18 Current year Projected budget	2019-19 Future year Budget
10204377	Vehicle Maintenance	947.84	789.02	1,000.00	537.50	750.00	750.00
10204805	Miscellaneous	349.50	156.13	500.00	112.00	100.00	200.00
10204900	Capital Outlay	.00	397.40-	.00	.00	.00	.00
10204930	Lease/Purchase Payments	.00	5,835.72	11,700.00	8,752.09	8,750.00	8,750.00
Total Rec Program Expenditures:		82,683.27	94,101.14	114,482.00	102,952.19	113,480.00	107,352.00
Parks/Open Space Expenditures							
10214111	Salaries	9,114.03	10,270.20	17,655.00	10,272.75	9,656.00	9,882.00
10214142	Workmen's Compensation	.00	.00	.00	.00	.00	.00
10214143	Insurance-Life and Health	799.53	258.45	.00	.00	.00	.00
10214150	Employee Tax Expense	739.59	812.01	1,404.00	1,184.76	768.00	786.00
10214160	Employer Pension Contribution	139.24	72.62	148.00	152.06	171.00	168.00
10214194	Contract Labor	.00	.00	.00	.00	.00	.00
10214210	Supplies	2,511.87	7,784.94	2,300.00	5,140.85	5,500.00	2,300.00
10214231	Fuel	24.99	.00	200.00	.00	200.00	200.00
10214233	Equipment Maintenance	444.38	239.90	1,000.00	455.87	1,000.00	1,000.00
10214234	Building Repairs	3,942.61	2,199.90	2,000.00	584.69	2,000.00	2,000.00
10214235	Utilities	11,318.66	9,250.31	10,000.00	8,295.27	10,000.00	10,000.00
10214240	Park Improvements	1,195.12	615.00	2,000.00	2,303.65	2,300.00	2,000.00
10214805	Miscellaneous	.00	25.25	200.00	107.75	200.00	200.00
10214900	Capital Outlay	5,668.47	7,715.32	66,000.00	36,546.77	45,000.00	45,000.00
Total Parks/Open Space Expenditures:		35,898.49	39,243.90	102,907.00	65,044.42	76,795.00	73,536.00
General Fund Revenue Total:		853,565.16	892,449.95	840,301.00	673,068.94	799,675.00	945,600.00
General Fund Expenditure Total:		885,664.18	975,359.36	868,938.00	671,206.11	804,709.00	966,773.00
Net Total General Fund:		32,099.02-	82,909.41-	28,637.00-	1,862.83	5,034.00-	21,173.00-

Account Number	Account Title	2016-16 Prior year 2 Actual	2017-17 Prior year Actual	2018-18 Current year Budget	2018-18 Year to Date	2018-18 Current year Projected budget	2019-19 Future year Budget
Electric							
Electric Revenue							
20063105	Transfer from Other Funds	.00	.00	.00	.00	.00	.00
20063401	Sales and Service	950,615.74	1,102,002.13	1,100,000.00	977,894.98	1,100,000.00	1,193,000.00
20063406	Tap Fees	66,700.00	30,000.00	1,000.00	500.00	1,000.00	1,000.00
20063409	Sales Tax	.00	.00	9,905.00	7,087.18	.00	.00
20063442	Disconnect Notices	.00	.00	.00	.00	.00	.00
20063443	Disconnect/Connect Fees	180.00	570.00	1,000.00	.00	1,000.00	1,000.00
20063530	Penalties- Utility Late Fees	22,411.30	26,660.92	20,000.00	20,687.07	20,000.00	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	13,543.00	10,765.13	45,000.00	45,096.01	45,000.00	10,000.00
20063682	Transformer	.00	.00	.00	.00	.00	.00
20063683	Miscellaneous	510.00	600.00	1,000.00	800.00	1,000.00	1,000.00
20063690	Parts & Labor Chargebacks	41,741.00	22,568.84	15,000.00	11,395.08	15,000.00	500.00
20063694	Grants	.00	.00	.00	.00	.00	.00
Total Electric Revenue:		1,121,475.84	1,218,941.82	1,218,780.00	1,087,195.12	1,208,875.00	1,252,375.00
Electric Expenditures							
20114111	Salaries	101,702.26	137,066.67	154,005.00	132,171.34	147,275.00	158,978.00
20114142	Workmen's Compensation	610.20	1,656.55	800.00	970.66	1,350.00	1,400.00
20114143	Insurance- Life and Health	21,961.35	34,161.90	44,075.00	39,714.21	43,726.00	41,983.00
20114150	Employer Tax Expense	8,491.13	10,751.06	12,446.00	10,286.57	11,708.00	12,639.00
20114160	Employer Pension Contribution	4,629.87	5,143.17	7,486.00	6,507.16	7,330.00	7,623.00
20114190	Maintenance Contract	1,370.00	3,413.80	5,000.00	2,121.17	5,000.00	5,000.00
20114192	Bank Fees	.00	.00	.00	.00	.00	.00
20114194	Contract Labor	5,127.50	13,388.08	10,000.00	11,450.50	15,500.00	10,000.00
20114210	Supplies	3,848.24	6,907.84	8,000.00	1,001.85	7,500.00	8,000.00
20114223	Permits	166.33	75.33	1,000.00	150.33	1,000.00	1,000.00
20114227	Power Purchased MEAN	554,768.58	628,930.02	625,000.00	464,072.68	656,000.00	673,000.00
20114231	Gas and Oil	4,248.77	.00	10,000.00	2,023.00	5,000.00	10,000.00
20114233	Equipment Maintenance	6,109.28	427.46	20,000.00	2,170.62	10,000.00	20,000.00
20114234	Building Repairs	.00	488.50	500.00	.00	500.00	500.00
20114235	Utilities	5,036.88	4,501.47	4,500.00	2,410.27	4,500.00	4,500.00
20114241	Small Tools	256.51	.00	400.00	.00	400.00	400.00
20114250	Lights- Replacement	3,589.32	3,060.25	4,000.00	1,966.27	4,000.00	4,000.00
20114334	Association Dues	1,118.63	1,257.15	1,500.00	1,286.26	1,500.00	1,500.00
20114352	Legal	.00	.00	.00	.00	.00	.00
20114358	Training and Travel	3,610.00	250.00	3,500.00	1,049.95	1,500.00	2,000.00
20114400	Bad Debt	391.64	3,110.46	1,000.00	389.24	1,000.00	1,000.00
20114513	Insurance Property/Liability	8,208.12	9,972.98	10,100.00	10,056.31	10,100.00	11,500.00
20114600	Conservation	1,825.00	2,000.00	3,000.00	2,000.00	3,000.00	4,000.00
20114700	Management Fee	47,795.00	50,000.00	57,500.00	51,875.00	57,500.00	59,650.00
20114805	Miscellaneous	43.94	.00	500.00	375.00	500.00	500.00
20114901	Meters	638.85	.00	2,000.00	925.00	1,000.00	2,000.00
20114902	Depreciation	51,462.21	53,150.64	.00	.00	.00	.00
20114999	Allocate Operating Expenses	30,475.40	30,025.31	29,008.00	22,369.01	24,962.00	30,814.00
Total Electric Expenditures:		867,485.01	999,738.64	1,015,320.00	767,342.40	1,021,851.00	1,071,987.00
Capital Outlay							
20124900	Capital Outlay	.00	66,756.08	400,000.00	18,347.50	30,000.00	400,000.00

Account Number	Account Title	2016-16 Prior year 2 Actual	2017-17 Prior year Actual	2018-18 Current year Budget	2018-18 Year to Date	2018-18 Current year Projected budget	2019-19 Future year Budget
Total Capital Outlay:		.00	66,756.08	400,000.00	18,347.50	30,000.00	400,000.00
Debt Service							
20134622	Wells Fargo Revenue Bond Inter	6,610.43	4,972.93	12,145.00	2,835.31	12,145.00	12,145.00
20134623	Wells Fargo Revenue Bond Princ	.00	.00	21,560.00	25,197.99	21,560.00	21,560.00
20134930	Lease/Purchase Payments	.00	3,870.14	7,750.00	5,805.60	5,810.00	5,810.00
Total Debt Service:		6,610.43	8,843.07	41,455.00	33,838.90	39,515.00	39,515.00
Electric Revenue Total:		1,121,475.84	1,218,941.82	1,218,780.00	1,087,195.12	1,208,875.00	1,252,375.00
Electric Expenditure Total:		874,095.44	1,075,337.79	1,456,775.00	819,528.80	1,091,366.00	1,511,502.00
Net Total Electric:		247,380.40	143,604.03	237,995.00-	267,666.32	117,509.00	259,127.00-

Account Number	Account Title	2016-16 Prior year 2 Actual	2017-17 Prior year Actual	2018-18 Current year Budget	2018-18 Year to Date	2018-18 Current year Projected budget	2019-19 Future year Budget
Water							
Water Revenue							
30063404	Sales and Service Fees	398,612.05	396,258.20	440,000.00	310,356.81	340,000.00	440,000.00
30063406	Tap Fees	5,500.00	1,500.00	5,500.00	5,500.00	5,500.00	5,500.00
30063415	Water Meters	379.32	.00	250.00	.00	250.00	250.00
30063530	Penalties- Utility Late Fees	1,487.06	876.45	100.00	.00	100.00	100.00
30063683	Miscellaneous	.00	.00	.00	.00	.00	.00
30063690	Parts & Labor Chargebacks	1,000.00	4,392.62	100.00	.00	100.00	100.00
30063694	Grant/Donation	18,961.13	1,927,219.74	1,040,000.00	997,611.20	997,611.00	15,000.00
	Total Water Revenue:	425,939.56	2,330,247.01	1,485,950.00	1,313,468.01	1,343,561.00	460,950.00
Grants/Loans/Donations							
30083115	Loan Proceeds	.00	.00	.00	.00	.00	.00
	Total Grants/Loans/Donations:	.00	.00	.00	.00	.00	.00
Water Expenditures							
30114111	Salaries	64,528.77	83,234.31	82,396.00	72,754.74	81,918.00	92,825.00
30114142	Workmen's Compensation	916.61	2,603.15	1,200.00	1,511.03	2,100.00	2,200.00
30114143	Insurance- Life and Health	8,612.75	15,123.50	18,293.00	16,437.63	18,143.00	19,885.00
30114150	Employer Tax Expense	5,588.54	6,769.43	6,753.00	5,729.25	6,513.00	7,380.00
30114160	Employer Pension Contribution	4,957.02	5,106.31	5,384.00	4,707.83	5,322.00	5,617.00
30114194	Contract Labor	.00	.00	.00	.00	.00	.00
30114210	Supplies	9,345.29	12,818.72	9,000.00	7,899.51	9,000.00	9,000.00
30114221	Chemicals	911.67	6,817.21	9,102.00	993.68	5,000.00	9,000.00
30114222	Sampling	3,219.01	2,885.50	4,600.00	3,696.79	4,600.00	4,800.00
30114223	Permits	5,887.14	5,914.74	9,000.00	6,006.50	6,007.00	9,000.00
30114231	Gas and Oil	.00	.00	200.00	.00	200.00	200.00
30114233	Equipment Maintenance	794.43	8,957.71	10,000.00	2,358.45	6,500.00	10,000.00
30114234	Building Repairs	87.22	1,027.64	800.00	.00	800.00	800.00
30114235	Utilities	22,426.48	22,250.59	20,000.00	16,768.83	20,000.00	20,000.00
30114238	Maintenance	382.41	4,572.49	3,000.00	812.57	1,000.00	3,000.00
30114243	Maintenance Contract	90.00	2,799.00	2,000.00	1,021.18	2,000.00	2,000.00
30114334	Association Dues	275.00	275.00	325.00	275.00	325.00	325.00
30114346	Telephone	3,259.27	818.79	3,000.00	.00	.00	.00
30114352	Legal Fees	38.00	126.00	1,000.00	840.00	1,000.00	1,000.00
30114356	Computer Maintenance	.00	.00	1,000.00	.00	1,000.00	1,000.00
30114358	Training and Travel	1,133.59	42.00	2,000.00	401.09	500.00	2,000.00
30114400	Bad Debt	770.91-	2,599.61-	.00	4,877.53	.00	.00
30114513	Insurance Property/Liability	7,772.87	7,827.70	7,225.00	7,873.79	7,900.00	8,100.00
30114600	Conservation	.00	.00	.00	.00	.00	2,000.00
30114700	Management Fee	21,375.00	20,000.00	22,000.00	20,500.00	22,000.00	22,000.00
30114805	Miscellaneous	.00	.00	.00	.00	.00	.00
30114901	Meters	.00	281.10	.00	.00	.00	.00
30114902	Depreciation	100,938.37	.00	.00	.00	.00	.00
30114910	Professional Fees	.00	1,330.00	4,000.00	4,077.50	4,100.00	4,000.00
30114998	Emergency Incident Expenses	.00	.00	.00	4,149.50	4,150.00	.00
30114999	Allocate Operating Expenses	30,475.54	30,025.30	29,008.00	22,369.00	24,962.00	30,814.00
	Total Water Expenditures:	292,244.07	239,006.58	251,286.00	206,061.40	235,040.00	266,946.00
Capital Outlay							
30124900	Capital Outlay	15,678.05	3,819.17-	105,000.00	127,680.68	150,000.00	160,000.00
30124902	Depreciation	.00	102,626.80	.00	.00	.00	.00

Account Number	Account Title	2016-16 Prior year 2 Actual	2017-17 Prior year Actual	2018-18 Current year Budget	2018-18 Year to Date	2018-18 Current year Projected budget	2019-19 Future year Budget
Total Capital Outlay:		15,678.05	98,807.63	105,000.00	127,680.68	150,000.00	160,000.00
Debt Service							
30134624	DWRF Interest	17,288.45	16,177.29	63,479.00	13,320.89	13,318.00	12,300.00
30134625	DWRF Principal	.00	.00	78,816.00	60,848.79	60,000.00	64,000.00
30134930	Lease/Purchase Payments	.00	3,870.15	7,750.00	5,805.60	5,810.00	5,810.00
Total Debt Service:		17,288.45	20,047.44	150,045.00	79,975.28	79,128.00	82,110.00
Water Revenue Total:		425,939.56	2,330,247.01	1,485,950.00	1,313,468.01	1,343,561.00	460,950.00
Water Expenditure Total:		325,210.57	357,861.65	506,331.00	413,717.36	464,168.00	509,056.00
Net Total Water:		100,728.99	1,972,385.36	979,619.00	899,750.65	879,393.00	48,106.00-

Account Number	Account Title	2016-16 Prior year 2 Actual	2017-17 Prior year Actual	2018-18 Current year Budget	2018-18 Year to Date	2018-18 Current year Projected budget	2019-19 Future year Budget
Sewer							
Sewer Revenue							
40063404	Sales and Service Fees	339,322.32	338,514.97	340,000.00	306,046.79	340,000.00	340,000.00
40063406	Tap Fees	5,000.00	500.00	5,500.00	5,500.00	5,500.00	5,500.00
40063530	Penalties- Utility Late Fees	1,409.72	772.54	100.00	.00	100.00	100.00
40063611	Interest Income	23.64	19.71	50.00	52.77	50.00	50.00
40063683	Miscellaneous	.00	.00	.00	.00	.00	.00
40063684	Rebate YVEA	364.42	271.07	350.00	264.38	350.00	350.00
40063690	Parts & Service Chargebacks	1,500.00	1,542.50	1,500.00	.00	1,500.00	1,500.00
40063720	Loan proceeds	.00	.00	8,750.00	8,750.00	8,750.00	8,750.00
Total Sewer Revenue:		347,620.10	341,620.79	356,250.00	320,613.94	356,250.00	356,250.00
Sewer Expenditures							
40114100	Transfer to Other Funds	.00	350,000.00	.00	.00	.00	.00
40114111	Salaries	74,374.67	82,855.52	82,396.00	72,754.74	81,918.00	92,825.00
40114142	Workmen's Compensation	878.87	2,129.85	2,600.00	1,235.81	1,700.00	2,200.00
40114143	Insurance- Life and Health	11,965.31	15,140.89	18,293.00	16,437.27	18,143.00	19,885.00
40114150	Employer Tax Expense	6,388.23	6,777.40	6,753.00	5,729.28	6,513.00	7,380.00
40114160	Employer Pension Contribution	5,261.79	5,106.19	5,384.00	4,707.42	5,322.00	5,617.00
40114194	Contract Labor	150.00	485.40	500.00	.00	500.00	500.00
40114210	Supplies	4,319.73	2,206.89	3,000.00	1,584.65	2,500.00	3,000.00
40114221	Chemicals	6,595.41	9,607.54	6,500.00	8,502.43	8,500.00	8,000.00
40114222	Sampling	2,549.48	3,394.34	3,000.00	2,043.96	3,000.00	3,000.00
40114223	Permits	2,195.00	2,800.00	2,500.00	2,678.00	3,500.00	3,000.00
40114230	Utilities	29,384.33	28,547.09	26,000.00	25,068.62	27,500.00	27,500.00
40114231	Gas and Oil	.00	.00	.00	.00	.00	.00
40114233	Equipment Maintenance	459.01	814.12	1,000.00	202.11	4,000.00	1,000.00
40114234	Building Repairs	.00	488.50	500.00	.00	500.00	500.00
40114235	Sewer Line Maintenance	225.27	245.00	2,000.00	.00	2,000.00	2,000.00
40114238	Maintenance	.00	500.00	2,000.00	604.22	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	60.00	500.00	500.00
40114400	Bad Debt	2,731.32	2,763.10	6,375.00	2,393.98	.00	.00
40114513	Insurance Property/Liability	6,235.24	6,280.36	5,800.00	5,638.06	5,800.00	6,500.00
40114700	Management Fee	17,750.00	17,200.00	17,400.00	17,250.00	17,400.00	17,400.00
40114805	Miscellaneous	.00	45.30	700.00	.00	700.00	700.00
40114902	Depreciation	96,051.27	126,600.70	.00	.00	.00	.00
40114910	Professional Fees	.00	1,330.00	4,000.00	.00	1,000.00	4,000.00
40114999	Allocate Operating Expenses	30,475.63	30,346.44	29,008.00	22,369.01	24,962.00	30,814.00
Total Sewer Expenditures:		292,527.92	690,138.43	226,709.00	189,259.56	218,458.00	238,821.00
Capital Outlay							
40124900	Capital Outlay	.01	4,201.85	25,000.00	14,500.00	25,000.00	25,000.00
Total Capital Outlay:		.01	4,201.85	25,000.00	14,500.00	25,000.00	25,000.00
Debt Service							
40134700	USDA/Sewer Project Loan	45,080.59	44,445.04	60,812.00	44,164.25	44,165.00	44,000.00
40134930	Lease/Purchase Payments	.00	3,870.10	7,750.00	5,805.48	5,810.00	5,810.00
Total Debt Service:		45,080.59	48,315.14	68,562.00	49,969.73	49,975.00	49,810.00
Sewer Revenue Total:		347,620.10	341,620.79	356,250.00	320,613.94	356,250.00	356,250.00

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	Sewer Expenditure Total:	337,608.50	734,251.72	320,271.00	253,729.29	293,433.00	313,631.00
	Net Total Sewer:	10,011.60	392,630.93-	35,979.00	66,884.65	62,817.00	42,619.00

Account Number	Account Title	2016-16 Prior year 2 Actual	2017-17 Prior year Actual	2018-18 Current year Budget	2018-18 Year to Date	2018-18 Current year Projected budget	2019-19 Future year Budget
Trash							
Trash Revenue							
50063400	Sales and Service Charge	111,951.40	111,448.25	121,000.00	111,747.75	123,000.00	150,000.00
50063683	Miscellaneous	.00	.00	.00	.00	.00	.00
Total Trash Revenue:		111,951.40	111,448.25	121,000.00	111,747.75	123,000.00	150,000.00
Trash Expenditures							
50114111	Salaries	3,124.70	3,377.61	4,222.00	3,429.68	3,505.00	4,316.00
50114143	Insurance- Life and Health	.00	385.74	1,761.00	1,640.61	1,742.00	1,742.00
50114150	Employer Tax Expense	263.51	266.15	336.00	244.28	279.00	343.00
50114160	Employer Pension Contribution	96.78	101.35	111.00	99.37	101.00	115.00
50114229	Residential Trash Service	96,706.00	98,448.00	122,000.00	109,618.00	120,000.00	135,000.00
50114237	Clean Up Day	.00	.00	.00	.00	.00	.00
50114400	Bad Debt	.00	395.51	.00	.00	.00	.00
50114700	Management Fee	.00	.00	.00	.00	.00	.00
50114999	Allocate Operating Expenses	4,104.91	3,546.75	3,210.00	3,125.71	3,409.00	3,072.00
Total Trash Expenditures:		104,295.90	106,521.11	131,640.00	118,157.65	129,036.00	144,588.00
Trash Revenue Total:		111,951.40	111,448.25	121,000.00	111,747.75	123,000.00	150,000.00
Trash Expenditure Total:		104,295.90	106,521.11	131,640.00	118,157.65	129,036.00	144,588.00
Net Total Trash:		7,655.50	4,927.14	10,640.00-	6,409.90-	6,036.00-	5,412.00

Account Number	Account Title	2016-16 Prior year 2 Actual	2017-17 Prior year Actual	2018-18 Current year Budget	2018-18 Year to Date	2018-18 Current year Projected budget	2019-19 Future year Budget
LiveWell							
LiveWell Revenue							
60013683	Miscellaneous	.00	.00	.00	.00	.00	.00
60013694	Grant	55,736.68	54,718.78	.00	.00	.00	.00
Total LiveWell Revenue:		55,736.68	54,718.78	.00	.00	.00	.00
LiveWell Expenditures							
60114194	Contract Labor	46,800.00	47,736.00	.00	.00	.00	.00
60114210	Office Supplies	44.37	44.87	.00	.00	.00	.00
60114226	Equipment & Materials	743.20	554.99	.00	.00	.00	.00
60114235	Utilities	360.00	360.00	.00	.00	.00	.00
60114236	Office Space	.00	.00	.00	.00	.00	.00
60114335	Advertising & Promotion	1,084.65	461.65	.00	.00	.00	.00
60114345	Telephone	840.00	840.00	.00	.00	.00	.00
60114347	Postage	.00	.00	.00	.00	.00	.00
60114355	Copy/Printing	.00	.00	.00	.00	.00	.00
60114356	Computer Maintenance	142.30	77.69	.00	.00	.00	.00
60114358	Training Travel & Meals	2,297.16	1,840.81	.00	.00	.00	.00
60114513	Insurance	425.00	500.00	.00	.00	.00	.00
60114695	Mini Grants	.00	.00	153.00	152.21	153.00	.00
60114700	Management Fee	3,000.00	3,000.00	.00	.00	.00	.00
60114805	Miscellaneous	.00	.00	.00	.00	.00	.00
60114910	Prof Fees & Contractors	.00	.00	.00	.00	.00	.00
Total LiveWell Expenditures:		55,736.68	55,416.01	153.00	152.21	153.00	.00
Capital Outlay							
60124900	Capital Outlay	.00	.00	.00	.00	.00	.00
Total Capital Outlay:		.00	.00	.00	.00	.00	.00
LiveWell Revenue Total:		55,736.68	54,718.78	.00	.00	.00	.00
LiveWell Expenditure Total:		55,736.68	55,416.01	153.00	152.21	153.00	.00
Net Total LiveWell:		.00	697.23-	153.00-	152.21-	153.00-	.00
Net Grand Totals:		333,677.47	1,644,678.96	738,173.00	1,229,602.34	1,048,496.00	280,375.00-

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