



# **TOWN OF OAK CREEK**

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

## **2020 Budget**

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

**Draft September 26, 2019**

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September 26, 2019

Board of Trustees:

We would like to present the 2020 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 2020.

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. Limited designated and restricted reserves were used in 2019 to move forward with a planned equipment purchase shared across the street and enterprise funds; annual steps continue to be taken to rebuild reserve pools to assure funds are available for future planned capital purchases. Such earmarks serve to avoid the 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 an additional 17% over 2019, and 37% over 2017 levels, still remain 40% below what was received in 2010. It is noteworthy that property sales in 2019 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 significant source of revenue, and recreation fees have increased with the expansion of available programming and growing participation in after school 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 2020.

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 these enterprise services in 2020. The Town conducted its biannual electric cost of service study, and it showed 7.2% annual increases are needed over

again this year to maintain levels of service. Water metering was implemented in 2018, and customer conservation measures have had a significant impact on 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 both 2019 and 2020 rate increases. A sewer rate study completed this year serves as the basis for a 5.8% rate increase for this enterprise also.

While the Town has undertaken several upgrades and maintenance projects on the electric system since 2016, and additional and on-going work will continue in 2020 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 undertook a major update to the water distribution system's long overdue replacement and upgrade in 2017. While a significant amount of work was completed with the 2017 project, efforts to move forward with the second phase efforts, e.g. design engineering, capital funding applications, remain on the horizon and construction of this phase is slated for 2021 or 2022, some of the timing of which is driven by the need to involve Union Pacific Railroad and the Army Corps of Engineers. Another urgent water system need is the upgrading of the spillway and gate works at Sheriff Reservoir, and a Colorado Water Conservation Board loan feasibility analysis is currently underway. The budget anticipates that the engineering and design work will continue into 2020, and an additional annual reserve amounts have been earmarked for the expected future capital expense with some being expended in 2020 for related engineering work. The Town will 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 with a few updates completed in the interim as information becomes available, and the plan is 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, 2018 and 2019 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.

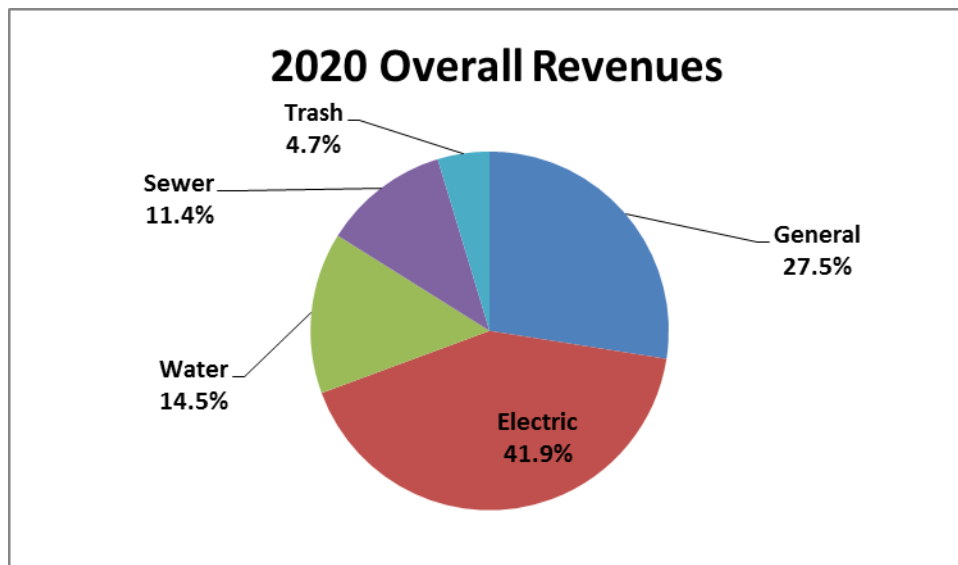
The Town employs eleven (11) full time and eight (8) to ten (10) part time individuals regularly. Administrative staff includes the Town Administrator/Clerk, Deputy/Utility Clerk, Treasurer, Court Clerk and Custodian. The Parks & Recreation Department has a Recreation Coordinator, Program Leads and Program 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**

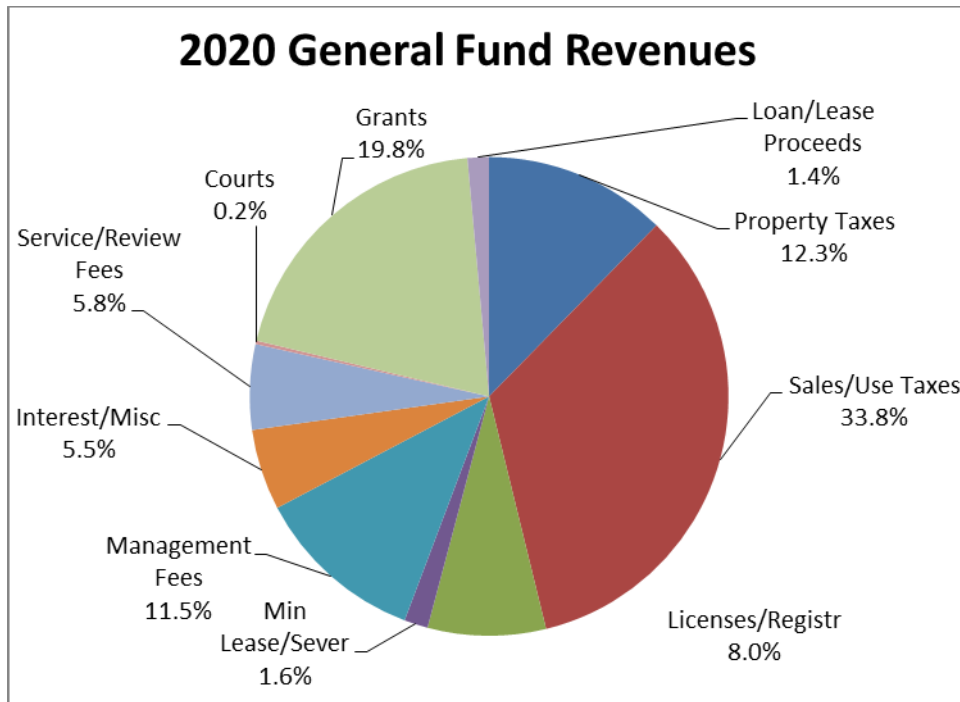
### **Town Revenues**

Overall, revenues in the 2020 budget are projected to be \$3,295,414, a decrease of \$231,946, or 6.6% from the 2019 projected revenues of \$3,527,360. The decrease is mainly attributed to smaller capital-related revenues in the General Fund offset by the expected rise in the Electric, Water, Sewer and Trash Fund revenues related to increasing service fees. The General Fund is expected to see a decrease of approximately \$369,750 mainly attributed to the closing on the Oak Creek Mountain Park Land Acquisition & Preservation Project in 2019. The Electric Fund will see an expected increase of \$93,944; the Water Fund an expected increase in revenues of \$17,950; the Sewer Fund an expected increase of \$19,720; and the Trash Fund an expected increase of \$4,500 in revenues in 2020.

General Fund revenues are expected to increase by 27.9% from 2019 projected budget levels, from \$1,256,235 to \$906,125 in 2020. Electric Fund revenues are expected to increase for 2020 by \$93,944 (5.8%) from those projected in 2019. Water Fund revenues are expected to increase by 3.9% from \$461,000 in 2019 to \$478,950 with the planned 4.2% rate increase. Sewer Fund revenues are expected to increase by 5.5% from \$356,250 to \$275,970, and Trash Fund revenues will increase 3.0% (\$4,500) both due to rate increases in 2020. 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 increase 17%, sales tax revenues are expected to remain relatively stable, and propriety management fees will increase 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 again budgeted for 2020. Interest income continues to see increases, however development related fees and other miscellaneous resources are planned to remain at constant levels.

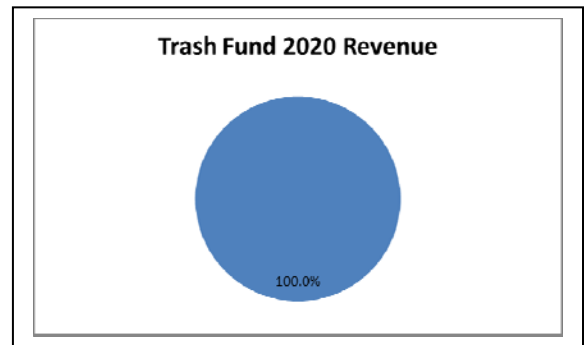
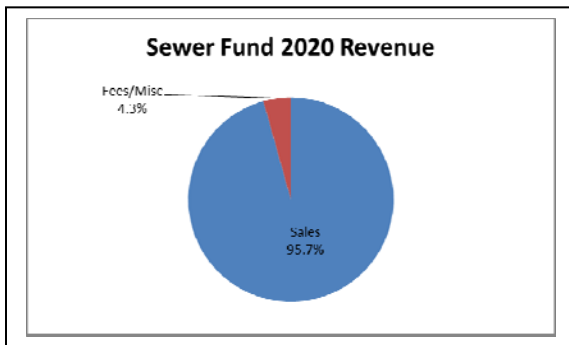
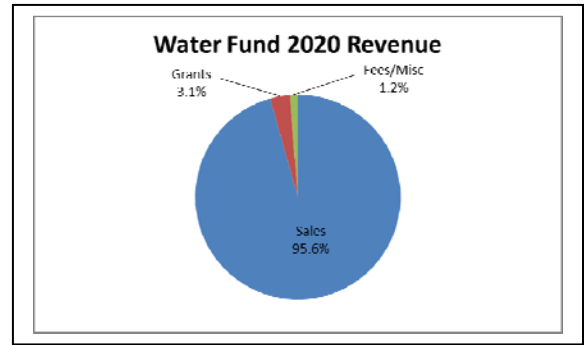
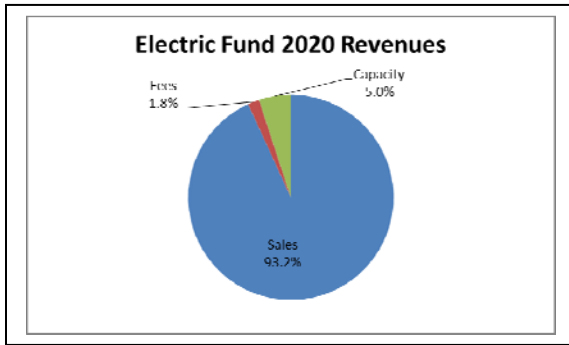


*General Fund*

- ◆ Funding from property taxes for 2020 will total \$111,700 or 12.3% of the total General Fund revenues.
- ◆ Sales and use taxes are expected to provide \$306,700 in 2020 or 33.8% of the total General Fund revenues.
- ◆ Management fees are anticipated to provide \$104,575 in General Fund revenues in 2020 or 11.5% of total revenues.
- ◆ License and registration fees will provide \$72,250 in revenues or 8.0% of expected General Fund revenues in 2020.
- ◆ Mineral lease and severance taxes, while both variable and uncertain, are expected to provide in 2020 \$14,500 or 1.6% of the total General Fund revenues.
- ◆ Service and review fees will provide \$52,200 or 5.8% of total General Fund revenues in 2020.
- ◆ Grants are expected to provide \$179,500 or 19.8% in General Fund revenues in 2020.
- ◆ The Municipal Court is expected to provide \$2,100 or 0.2% of revenues to the General Fund in 2020.
- ◆ Loan/lease proceeds are expected to provide \$13,100 or 1.4% of General Fund revenues in 2020.
- ◆ Interest income and other miscellaneous fees will provide \$49,500 in revenues or 5.5% of the total General Fund revenues.

*Enterprises*

- ◆ Revenues collected from the Electric Fund are expected to provide \$1,379,869. Of these, 93.2% will be from the provision of electricity to consumers. Revenues received for capacity and generation will provide 5.0% of expected funding, and service and other miscellaneous fees providing 1.8% of revenues.
- ◆ Revenues collected from the Water Fund are anticipated to total \$478,950 of which 95.6% will be from the provision of water service and associated efforts, 3.1% from expected grants, and 1.2% from miscellaneous fees.
- ◆ All but a small portion (4.3%) 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.

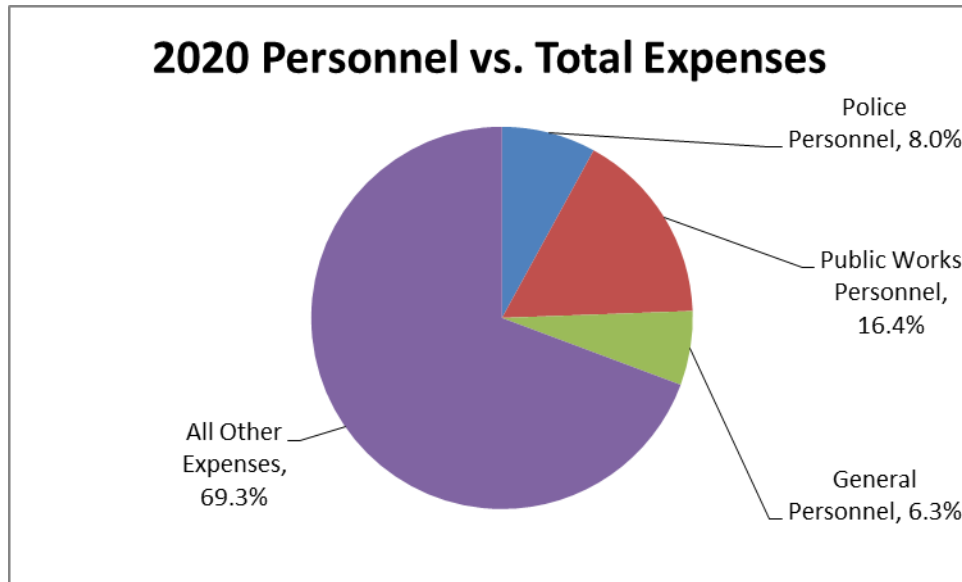


*Town Expenditures*

Overall, expenditures in the 2020 budget are projected to be \$3,238,485, a decrease of \$250,100 or 7.2% from the projected 2019 expenditures. The driver of this decrease is a lack of capital outlay expenditures.

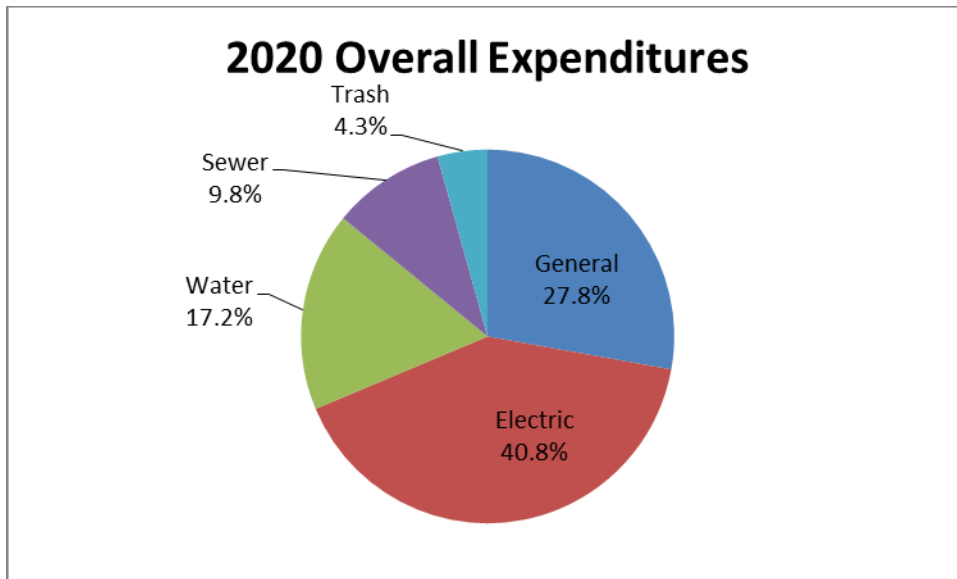
Personnel costs in the General Fund excluding streets and the administration of the Trash Fund account for \$461,295 or 51.2% of the Town's 2020 anticipated General Fund expenditures and include administration, police, judicial and parks/recreation personnel. The

proprietary funds' and streets' personnel costs are \$532,575 or 22.7% of the total expenditures for these funds. Total personnel costs are \$993,870 or 30.7% of total Town expenditures.



- ◆ The Town's 2020 General Fund budget is \$901,168, a decrease of \$369,750 or 29.1% under the 2019 projected expenditures. The decrease is attributed to the limited capital outlay expenditures in 2020.
- ◆ The 2020 Electric Fund budget is \$1,322,548, an increase of \$128,345 or 10.8% from 2019 projected expenses. The increase is mainly attributed to capital project expenses in 2020.
- ◆ The Water Fund budget is \$557,969 in 2020, an increase of \$57,087 or 11.4% from 2019 projected expenses. Additional steps for the upcoming Sheriff Reservoir upgrade project account for increased capital outlay spending.
- ◆ The Sewer Fund budget is \$316,639 in 2020, a decrease of \$68,221 or 17.8% under the projected budget in 2019. Decreased capital expenditures account for the decrease.
- ◆ The Trash Fund will have costs of \$140,161, an increase of \$2,439 or 1.8%, from the projected budget for 2019. Changes in personnel and collection costs account for the increase.
- ◆ Overall fund balance/net assets are projected to increase by \$59,368 or 0.5%, in 2020.





### **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, cautious spending is prudent given some of the economic winds, particularly with the downturns of natural resource extractive and their related industries. 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 2017 through 2019 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 2020 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 continue 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 2020.

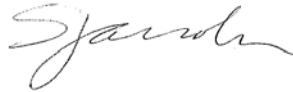
The focus of the Board of Trustees should assure the financial health of the Town is maintained by working with staff to assure the preservation and stabilization of fund balances and planning for the critical capital improvements of the future, particularly for essential utility infrastructure. With a leadership transition occurring in late 2019 and the potential for

other senior staff to move on to positions outside the Town's organization or a change at the elected official level, succession planning will become a critical task facing policymakers in their efforts to assure the stability of Town operations. As you can see from the 2020 Budget, the current short-term challenge continues to be met, but elected and appointed leaders and community members should all remain vigilant and continue to make sure steps are taken to address the Town's long-term needs.

Respectfully submitted,



Mary Alice Page-Allen  
Town Administrator/Clerk



Sandra L. Jacobs  
Town Treasurer

SUMMARY	Actual 2017	Actual 2018	Budget 2019	Projected 2019	Budget 2020
<b>GENERAL FUND</b>					
Prior Year Fund Balances	226,991	189,919	175,892	175,892	161,209
Revenues	892,449	749,493	1,244,535	1,256,235	906,125
Expenses:					
Admin Overhead	217,922	170,383	296,437	284,794	213,537
Grants	0	0	0	0	0
Public Works	123,249	0	0	0	0
Police	256,794	274,073	297,799	295,389	314,583
Streets	107,581	109,228	134,460	158,460	147,386
Judicial	3,492	4,038	4,324	4,266	4,325
Parks and Recreation	126,237	138,791	155,088	148,401	161,337
Capital Outlay	142,615	67,008	364,108	379,608	60,000
<b>Total Expenses</b>	<b>977,890</b>	<b>763,520</b>	<b>1,252,216</b>	<b>1,270,918</b>	<b>901,168</b>
<b>Net Income/Loss</b>	<b>-85,441</b>	<b>-14,027</b>	<b>-7,681</b>	<b>-14,683</b>	<b>4,957</b>
<b>Fund Balances</b>	<b>189,919</b>	<b>175,892</b>	<b>168,211</b>	<b>161,209</b>	<b>166,166</b>
Designated Funds	-125,411	-69,867	-87,502	-99,225	-91,585
Restricted Funds	-56,734	-59,768	-56,302	-59,768	-60,768
Undesignated Assets	<b>7,774</b>	<b>46,257</b>	<b>24,407</b>	<b>2,216</b>	<b>13,813</b>
<b>ELECTRIC FUND</b>					
Prior Year Fund Balances	1,254,115	1,399,890	1,517,399	1,517,399	1,627,071
Revenues	1,218,942	1,208,875	1,287,375	1,303,875	1,379,869
Expenses:					
Operations	1,003,351	1,021,851	1,072,369	1,050,346	1,098,343
Capital Outlay	69,816	30,000	400,000	100,000	176,000
Debt Service	5,184	39,515	43,857	43,857	48,205
<b>Total Expenses</b>	<b>1,078,351</b>	<b>1,091,366</b>	<b>1,516,226</b>	<b>1,194,203</b>	<b>1,322,548</b>
<b>Net Income/Loss</b>	<b>145,775</b>	<b>117,509</b>	<b>-228,851</b>	<b>109,672</b>	<b>57,321</b>
<b>Fund Balances</b>	<b>1,399,890</b>	<b>1,517,399</b>	<b>1,288,548</b>	<b>1,627,071</b>	<b>1,684,392</b>
Designated Funds	-710,523	-593,773	-672,773	-672,773	-559,273
Restricted Funds	-40,000	-40,000	-49,225	-49,225	-49,225
Invested in Capital Assets Net of Related Debt	390,263	390,263	390,263	390,263	390,263
Unrestricted Assets	<b>259,104</b>	<b>493,363</b>	<b>176,287</b>	<b>514,810</b>	<b>685,631</b>
<b>WATER FUND</b>					
Prior Year Fund Balances	2,578,289	4,904,333	5,783,726	5,783,726	5,743,844
Revenues	403,027	1,343,561	460,950	461,000	478,950
Transfer In	2,277,220				
Expenses:					
Operations	337,815	235,040	267,364	264,430	267,169
Capital Outlay	-3,538	150,000	200,000	150,000	200,000
Debt Service	19,926	79,128	86,452	86,452	90,800
<b>Total Expenses</b>	<b>354,203</b>	<b>464,168</b>	<b>553,816</b>	<b>500,882</b>	<b>557,969</b>
<b>Net Income/Loss</b>	<b>2,326,044</b>	<b>879,393</b>	<b>-92,866</b>	<b>-39,882</b>	<b>-79,019</b>
<b>Fund Balances</b>	<b>4,904,333</b>	<b>5,783,726</b>	<b>5,690,860</b>	<b>5,743,844</b>	<b>5,664,825</b>
Designated Funds	-310,497	-493,789	-653,701	-653,701	-730,113
Restricted Funds	-82,421	-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	3,217,965
Undesignated Assets	<b>1,375,871</b>	<b>1,989,551</b>	<b>1,736,773</b>	<b>1,789,757</b>	<b>1,634,326</b>
<b>SEWER FUND</b>					
Prior Year Fund Balances	4,299,652	3,910,680	3,973,497	3,973,497	3,944,887
Revenues	341,600	356,250	356,250	356,250	375,970
Expenses:					
Operations	331,734	218,458	239,242	230,708	233,139
Capital Outlay	0	25,000	100,000	100,000	25,000
Transfers Out	350,000				
Debt Service	48,838	49,975	54,152	54,152	58,500
<b>Total Expenses</b>	<b>730,572</b>	<b>293,433</b>	<b>393,394</b>	<b>384,860</b>	<b>316,639</b>
<b>Net Income/Loss</b>	<b>-388,972</b>	<b>62,817</b>	<b>-37,144</b>	<b>-28,610</b>	<b>59,331</b>
<b>Fund Balances</b>	<b>3,910,680</b>	<b>3,973,497</b>	<b>3,936,353</b>	<b>3,944,887</b>	<b>4,004,218</b>
Designated Funds	-177,200	-173,999	-185,749	-185,749	-215,335
Restricted Funds	-57,633	-60,933	-60,933	0	-64,233
Invested in Capital Assets Net of Related Debt	2,084,660	2,084,660	2,084,660	2,084,660	2,084,660
Undesignated Assets	<b>1,591,187</b>	<b>1,653,905</b>	<b>1,605,011</b>	<b>1,674,478</b>	<b>1,639,990</b>

SUMMARY	Actual 2017	Actual 2018	Budget 2019	Projected 2019	Budget 2020
<b>TRASH FUND</b>					
Prior Year Fund Balances	10,390	15,318	9,282	9,282	21,560
Revenues	111,448	123,000	150,000	150,000	154,500
Expenses:					
Operations	106,520	129,036	144,588	137,722	140,161
Capital Outlay	0	0	0	0	0
Debt Service	0	0	0	0	0
<b>Total Expenses</b>	<b>106,520</b>	<b>129,036</b>	<b>144,588</b>	<b>137,722</b>	<b>140,161</b>
<b>Net Income/Loss</b>	<b>4,928</b>	<b>-6,036</b>	<b>5,412</b>	<b>12,278</b>	<b>14,339</b>
<b>Fund Balances</b>	<b>15,318</b>	<b>9,282</b>	<b>14,694</b>	<b>21,560</b>	<b>35,899</b>
Designated Funds	0	0	0	0	0
Restricted Funds	0	0	0	0	0
Invested in Capital Assets Net of Related Debt					
Undesignated Assets	15,318	9,282	14,694	21,560	35,899
<b>LIVEWELL COLORADO (FIDUCIARY FUND)</b>					
Prior Year Fund Balances	0	0	0	0	0
Previous Year Carry-over	44,719	0	0	0	0
Revenues	10,000	0	0	0	0
Expenses:					
Operations	55,416	153			
Capital Outlay	0	0	0	0	0
<b>Total Expenses</b>	<b>55,416</b>	<b>153</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Income/Loss</b>	<b>-697</b>	<b>-153</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Balances</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Designated Funds	0	0	0	0	0
Restricted Funds	-697	-153	0	0	0
Undesignated Assets	0	0	0	0	0
<b>TOTALS - ALL FUNDS</b>					
Prior Year Fund Balances	8,369,437	10,420,140	11,459,796	11,459,796	11,498,571
Revenues	2,977,466	3,781,179	3,499,110	3,527,360	3,295,414
Expenses:					
Operations	2,670,111	2,368,058	2,611,671	2,574,516	2,579,980
Capital Outlay	208,893	205,000	1,064,108	729,608	461,000
Debt Service	73,948	168,618	184,461	184,461	197,505
<b>Total Expenses</b>	<b>2,952,952</b>	<b>2,741,676</b>	<b>3,860,240</b>	<b>3,488,585</b>	<b>3,238,485</b>
<b>Net Income/Loss</b>	<b>24,514</b>	<b>1,039,503</b>	<b>-361,130</b>	<b>38,775</b>	<b>56,929</b>
<b>Fund Balances</b>	<b>10,420,140</b>	<b>11,459,796</b>	<b>11,098,666</b>	<b>11,498,571</b>	<b>11,555,500</b>
Designated Funds	-1,323,631	-1,331,427	-1,599,725	-1,611,447	-1,596,306
Restricted Funds	-464,167	-242,969	-248,881	-191,414	-256,647
Invested in Capital Assets Net of Related Debt	-5,692,888	-5,692,888	-5,692,888	-5,692,888	-5,692,888
Undesignated Assets	2,939,454	4,192,512	3,557,172	4,002,822	4,009,659

<b>RESERVES - 2020</b>					
<b>General Fund Cash Reserve Policy</b>					
			<b>2020</b>		
<i>Designated</i>			<b>Additions or Expenditures</b>	<b>2020 Total</b>	
Operating Reserve	\$ 751,773	10%		\$ 75,177	GF Operating Expense - Contingency
Annual Debt Service	\$ -	100%			
Capital Reserve - Parks	\$ 695,000	3%	\$ (7,900)	\$ (7,879)	Based on CIP - future projects - Annual Set-Aside - less exp
Capital Reserve - Police	\$ 40,000	20%	\$ 8,000	\$ 17,555	Vehicle replacement - Annual Set-Aside
Capital Reserve - Streets					
Capital Reserve - Public Works	\$ 470,000	10%	\$ 1,866	\$ 6,732	Based on CIP - PW Shop; sand & water trucks
				\$ 91,585	Annual Set-Aside less 75% to Utilities
<i>Restricted</i>					
Coal Queen Scholarship			\$ 1,000	\$ 4,750	Scholarship MOU
Conservation Trust (estimate)				\$ 100	Unexpended carryover
Parking Fee In Lieu				\$ 20,534	Unexpended carryover
Grants				\$ 10,000	Unexpended carryover - Parks
TABOR Emergency	\$ 846,125	3%		\$ 25,384	3% of GF Revenues
				\$ 60,768	
<b>GF Grand Total</b>					
<b>Electric Cash Reserve Policy</b>					
<i>Designated</i>					
O&M Expenses 2020	\$ 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	\$ 770,000	20%	\$ 11,500	\$ 165,500	Per COS Study - Annual Set-Aside + 25% PW
<b>Total</b>				\$ 559,273	
<i>Restricted</i>					
Security Deposits	\$ 49,225	100%		\$ 49,225	Restricted - Refundable
<b>Total</b>				\$ 49,225	
<b>Electric Fund Grand Total</b>				\$ 608,498	

<b>Water Cash Reserve Policy</b>					
<i>Designated</i>					
O&M Expenses 2020	\$ 247,009	25%		\$ 61,752	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	\$ 92,022	One Year's Payment
CY Capital Improvements Less Borrowing	\$ 100,000	5%		\$ 5,000	Based on CIP & COS Study - Contingency
5 Yr Capital Improvements Less Borrowing	\$ 546,841	5%	\$ 61,500	\$ 491,518	Based on CIP & COS Study + \$3MM Sheriff @ 5% (\$150K) - Annual Set-Aside + 25% PW
<b>Total</b>				\$ 730,113	
<i>Restricted</i>					
Water Loans	\$ 82,421	100%		\$ 82,421	Restricted - Refundable
<b>Water Fund Grand Total</b>				\$ 812,534	
<b>Sewer Cash Reserve Policy</b>					
<i>Designated</i>					
O&M Expenses 2020	\$ 238,821	25%		\$ 59,705	Per COS Study - Contingency
Plant in Service (Risk/Peril)	\$ 5,938,618	1%		\$ 59,386	Per COS Study - Contingency
Annual Debt Service	\$ 67,130	100%		\$ 67,130	
CY Capital Improvements Less Borrowing	\$ 25,000	10%		\$ 2,500	Per COS Study - Contingency
5 Yr Capital Improvements Less Borrowing	\$ 151,135	10%	\$ 11,500	\$ 26,613.50	Per COS Study - Annual Set-Aside + 25% PW
<b>Total</b>				\$ 215,335	
<i>Restricted</i>					
WWTP USDA Ops/Maint Reserve	\$ 9,663	100%		\$ 9,663	(\$3733/yr)
WWTP USDA Debt Service Reserve	\$ 32,944	100%	\$ 3,300	\$ 54,570	Max \$60812 required
				\$ 64,233	
<b>Sewer Fund Grand Total</b>				\$ 279,568	

2020 STAFFING PLAN

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
<b>Administration</b>				
Full Time Employees				
Administrator/Clerk	1.00	1.00	1.00	1.00
Deputy/Utility Clerk	1.00	1.00	1.00	1.00
<b>Total Full-Time Staff</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>
Part Time Employees				
Treasurer	0.60	0.60	0.60	0.60
Summer Intern	0.19	0.19	0.05	0.21
Custodian	0.60	0.60	0.43	0.60
Court Clerk	0.01	0.01	0.04	0.04
<b>Total Part-Time Staff</b>	<b>1.40</b>	<b>1.40</b>	<b>1.12</b>	<b>1.45</b>
<b>Recreation Programs</b>				
Part Time Employees				
Recreation Coordinator	0.75	0.75	0.82	1.00
Program Leaders/Assts	1.50	1.50	1.08	1.25
<b>Total Part-Time Staff</b>	<b>2.25</b>	<b>2.25</b>	<b>1.90</b>	<b>2.25</b>
<b>Parks &amp; Open Space Maintenance</b>				
Part Time Employees				
Seasonal Maintenance	0.42	0.00	0.00	0.00
<b>Total Part-Time Staff</b>	<b>0.42</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Police Department</b>				
Full Time Employees				
Chief	1.00	1.00	1.00	1.00
Officers	2.00	2.00	2.00	2.00
<b>Total Full-Time Staff</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>
Part Time Employees				
Seasonal	0.05	0.05	0.05	0.05
<b>Total Part-Time Staff</b>	<b>0.05</b>	<b>0.05</b>	<b>0.05</b>	<b>0.05</b>
<b>TOTAL ADMINISTRATIVE STAFF</b>	<b>9.12</b>	<b>8.70</b>	<b>8.07</b>	<b>8.75</b>

**EXPENDITURES BY CATEGORY**

Personnel	\$ 424,934	\$ 462,893	\$ 416,447	\$ 461,295
Operating	\$ 314,675	\$ 320,462	\$ 454,125	\$ 372,648
Capital Outlay	\$ 30,000	\$ 50,000	\$ 219,500	\$ 55,000
<b>Total Expenditures</b>	<b>\$ 769,609</b>	<b>\$ 833,355</b>	<b>\$ 1,090,072</b>	<b>\$ 888,943</b>

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

Full Time Employees				
Director	1.00	1.00	1.00	1.00
Public Works III	1.10	1.10	0.40	1.10
Public Works II	2.00	2.00	2.60	2.00
Public Works I	1.00	1.00	0.75	1.00
<b>Total Full-Time Staff</b>	<b>5.10</b>	<b>5.10</b>	<b>4.75</b>	<b>5.10</b>
Part Time Employees				
Seasonal Maintenance	0.31	0.42	0.42	0.42
<b>Total Part-Time Staff</b>	<b>0.31</b>	<b>0.42</b>	<b>0.42</b>	<b>0.42</b>
<b>TOTAL PUBLIC WORKS STAFF</b>				

**EXPENDITURES BY CATEGORY**

Personnel	\$ 502,373	\$ 535,231	\$ 496,124	\$ 532,575
Operating	\$ 1,079,862	\$ 1,175,941	\$ 1,180,270	\$ 1,185,912
Capital Outlay	\$ 515,000	\$ 585,000	\$ 355,000	\$ 406,000
Debt Service	\$ 254,212	\$ 171,435	\$ 212,011	\$ 225,055
<b>Total Expenditures</b>	<b>\$ 2,351,447</b>	<b>\$ 2,467,607</b>	<b>\$ 2,243,405</b>	<b>\$ 2,349,542</b>

## Report Criteria:

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

Account Number	Account Title	2017-17 Prior year 2 Actual	2018-18 Prior year Actual	2019-19 Current year Budget	2019-19 Year to Date	2019-19 Current year Projected budget	2020-20 Future year Budget
<b>General Fund</b>							
<b>General Revenue</b>							
10013110	Property Taxes	76,726.69	91,027.70	89,500.00	79,126.91	89,500.00	104,700.00
10013115	Loan/Lease Proceeds	.00	.00	167,936.00	167,936.39	167,936.39	13,100.00
10013120	Specific Ownership	6,082.47	7,610.02	6,000.00	3,225.37	6,000.00	7,000.00
10013132	2% Sales Tax- Undesignated	122,958.19	142,812.80	180,000.00	115,373.67	188,000.00	180,000.00
10013142	Cigarette Tax	1,157.61	771.41	1,100.00	396.91	1,100.00	700.00
10013180	Road Tax	2,755.57	3,094.30	3,000.00	3,542.91	4,000.00	7,000.00
10013190	Delinquent Tax Interest	992.47	2,583.13	1,000.00	14.95	1,000.00	1,000.00
10013211	Liquor Licenses	692.50	2,822.75	1,100.00	1,097.50	1,500.00	1,450.00
10013227	Pet Licenses	469.00	404.00	500.00	231.00	500.00	500.00
10013228	MJ Licenses	96,606.50	91,830.00	80,000.00	59,779.00	70,000.00	65,000.00
10013323	Mineral Leasing	6,249.86	1,425.42	2,000.00	1,679.38	2,000.00	2,000.00
10013351	Motor Vehicle Registration	4,209.00	5,171.88	5,300.00	2,238.06	5,300.00	5,300.00
10013359	Severance Tax	7,321.37	12,419.67	12,500.00	24,898.52	12,500.00	12,500.00
10013410	Management Fee - Electric	50,000.00	57,500.00	59,650.00	59,650.00	59,650.00	64,275.00
10013411	Management Fee-Water	20,000.00	22,000.00	22,000.00	22,000.00	22,000.00	22,900.00
10013412	Management Fee-Sewer	17,200.00	17,400.00	17,400.00	17,400.00	17,400.00	17,400.00
10013414	Management Fee-LiveWell	3,000.00	.00	.00	.00	.00	.00
10013611	Interest Income	16,147.39	29,739.33	35,000.00	28,440.13	43,000.00	42,000.00
10013683	Miscellaneous	14,316.38	1,596.16	3,000.00	704.38	3,000.00	3,000.00
10013694	Grant/Donation	38,826.11	12,617.13	145,000.00	45,757.87	145,000.00	85,000.00
10013725	Service Fees	11,799.96	11,799.96	11,800.00	8,766.64	11,800.00	11,800.00
10013750	Annexation Fees	.00	.00	.00	.00	.00	.00
10013775	NSF Fees	154.06	143.00	200.00	2.75	200.00	200.00
10013800	Review Fees	2,695.74	4,364.82	6,700.00	4,610.06	6,700.00	5,400.00
Total General Revenue:		500,360.87	519,133.48	850,686.00	646,872.40	858,086.39	652,225.00
<b>Grants Revenue</b>							
10053053	South Rount Community Center	81,956.00	.00	.00	.00	.00	.00
Total Grants Revenue:		81,956.00	.00	.00	.00	.00	.00
<b>Police Revenue</b>							
10073115	Loan/Lease proceeds	.00	17,355.20	.00	.00	.00	.00
10073515	Police Education-25% of Fines	.00	.00	.00	.00	.00	.00
10073520	Combined Court Income	605.10	567.00	400.00	603.00	700.00	400.00
10073684	Miscellaneous-Police	894.00	1,494.89	2,000.00	1,064.00	2,000.00	2,000.00
10073694	Grant/Donation	3,531.71	11,630.05	7,000.00	3,492.49	7,000.00	11,000.00
Total Police Revenue:		5,030.81	31,047.14	9,400.00	5,159.49	9,700.00	13,400.00
<b>Streets Revenue</b>							
10083115	Loan/Lease proceeds	123,248.59	.00	.00	.00	.00	.00
10083131	1% Sales Tax	61,499.49	71,435.38	90,000.00	57,701.54	94,000.00	90,000.00



Account Number	Account Title	2017-17 Prior year 2 Actual	2018-18 Prior year Actual	2019-19 Current year Budget	2019-19 Year to Date	2019-19 Current year Projected budget	2020-20 Future year Budget
10083352	Highway Use Tax	29,563.25	36,419.30	28,000.00	28,054.90	28,000.00	29,000.00
10083683	Miscellaneous	.00	1,870.00	200.00	.00	200.00	200.00
10083694	Parking Fee In Lieu	.00	.00	.00	.00	.00	.00
10083725	Service Fees	.00	.00	.00	.00	.00	.00
Total Streets Revenue:		214,311.33	109,724.68	118,200.00	85,756.44	122,200.00	119,200.00
<b>Judicial Revenue</b>							
10093511	Traffic Fines	133.00	22.00	250.00	226.00	250.00	300.00
10093513	Other Fines	1,130.25	358.75	1,000.00	481.50	1,000.00	1,000.00
10093517	Court Costs	.00	20.00	399.00	233.00	399.00	400.00
10093520	Restitution	.00	200.00	.00	58.00	.00	.00
Total Judicial Revenue:		1,263.25	600.75	1,649.00	882.50	1,649.00	1,700.00
<b>Parks and Rec. Revenue</b>							
10103358	Lottery Trust Fund	8,869.37	9,254.57	8,500.00	6,044.97	8,500.00	8,500.00
10103611	Interest Income	.00	.00	.00	.00	.00	.00
10103683	Miscellaneous	456.22	816.11	1,000.00	283.62	1,000.00	1,000.00
10103694	Grant/Donation	50,537.70	43,820.00	218,000.00	43,794.80	218,000.00	75,000.00
10103800	After School Fees	9,435.00	10,202.50	12,000.00	4,832.50	12,000.00	10,000.00
10103803	Summer Camp Fees	19,965.25	24,863.98	25,000.00	18,194.99	25,000.00	25,000.00
10103805	Concessions	264.15	30.00	100.00	.00	100.00	100.00
Total Parks and Rec. Revenue:		89,527.69	88,987.16	264,600.00	73,150.88	264,600.00	119,600.00
<b>General Expenditures</b>							
10114111	Salaries	88,452.65	71,457.26	73,333.00	47,518.70	68,111.00	72,307.00
10114142	Workmen's Compensation	1,419.90	914.29	1,100.00	437.02	700.00	900.00
10114143	Insurance- Life and Health	1,730.77	5,777.36	3,715.00	2,763.12	6,089.00	11,492.00
10114150	Employer Tax Expense	7,620.69	6,262.12	5,830.00	4,106.27	5,415.00	5,748.00
10114160	Employer Pension Contribution	9,643.08	7,968.62	7,979.00	5,484.79	6,399.00	2,125.00
10114192	Bank Fees	7,113.13	8,823.72	8,500.00	4,854.37	8,500.00	8,500.00
10114193	Treasurer's Fees	3,108.65	2,827.66	2,500.00	1,632.01	2,500.00	2,500.00
10114194	Contract Labor	1,495.00	.00	1,000.00	80.00	1,000.00	1,000.00
10114210	Supplies	9,004.57	9,114.59	8,000.00	3,722.20	8,000.00	8,000.00
10114226	Equipment Rental	716.00	566.00	300.00	300.00	300.00	400.00
10114233	Equipment Maintenance	1,356.43	1,856.66	2,000.00	1,320.00	2,000.00	2,000.00
10114234	Building Repairs	1,512.48	1,328.15	2,000.00	189.54	3,000.00	2,000.00
10114235	Utilities	6,046.20	6,694.35	6,000.00	4,087.22	7,000.00	7,000.00
10114311	Publications- Legal	969.72	589.79	1,000.00	142.85	1,000.00	1,000.00
10114315	Licensing Fees	1,256.46	1,501.00	1,500.00	276.50	1,500.00	1,500.00
10114334	Association Dues	3,680.00	4,542.46	4,100.00	2,682.95	3,500.00	3,500.00
10114335	Advertising & Promotions	2,463.00	2,199.27	2,000.00	.00	2,000.00	2,000.00
10114345	Telephone	6,000.00	4,636.20	5,000.00	1,222.91	2,100.00	3,000.00
10114347	Postage	4,180.69	4,321.88	4,000.00	3,007.06	4,000.00	4,000.00
10114352	Legal Fees	1,374.30	1,169.00	2,000.00	1,334.00	2,000.00	2,000.00
10114354	Audit	7,250.00	7,000.00	7,000.00	7,700.00	7,700.00	8,000.00
10114356	Computer Maintenance	14,040.68	17,204.92	20,000.00	19,408.92	22,000.00	17,000.00
10114358	Training and Travel	4,057.67	5,682.64	5,200.00	2,190.30	5,200.00	5,200.00
10114400	Bad Debt	.00	.00	.00	.00	.00	.00
10114513	Insurance Property/Liability	15,609.13	13,803.56	15,900.00	15,879.44	15,900.00	18,975.00
10114700	Donations/Community Support	11,411.04	25,561.75	112,500.00	61,507.08	112,500.00	57,500.00
10114800	Election Expense	.00	396.37	1,000.00	.00	1,000.00	3,000.00
10114805	Miscellaneous	1,889.12	2,304.28	1,000.00	783.33	1,000.00	1,000.00
10114900	Capital Outlay	3,976.30	5,815.35	5,000.00	2,855.91	5,000.00	5,000.00

Account Number	Account Title	2017-17 Prior year 2 Actual	2018-18 Prior year Actual	2019-19 Current year Budget	2019-19 Year to Date	2019-19 Current year Projected budget	2020-20 Future year Budget
10114905	Staff Advertising	68.69	.00	500.00	1,749.35	1,500.00	1,000.00
10114910	Professional Fees	27,894.15	74.00	25,000.00	1,881.62	25,000.00	1,000.00
10114999	Allocate Operating Expenses	42,836.69	44,194.93	38,520.00	33,723.11	42,120.00	40,110.00
Total General Expenditures:		202,503.81	176,198.32	296,437.00	165,394.35	289,794.00	218,537.00
<b>Grants Expenditures</b>							
10154052	South Roult Community Center	137,246.49	.00	.00	.00	.00	.00
Total Grants Expenditures:		137,246.49	.00	.00	.00	.00	.00
<b>Public Works Expenditures</b>							
10164112	Contract Labor	1,676.00	.00	15,000.00	12,609.00	15,000.00	1,000.00
10164210	Supplies	13,179.33	8,989.21	7,500.00	1,994.43	7,500.00	10,000.00
10164226	Equipment Rental	.00	.00	1,000.00	.00	1,000.00	1,000.00
10164231	Gas and Oil	9,745.76	11,685.07	12,500.00	10,128.17	12,500.00	13,000.00
10164233	Equipment Maintenance	10,362.97	15,838.70	10,000.00	4,072.97	10,000.00	10,000.00
10164234	Building Repairs	2,796.64	1,991.49	3,000.00	.00	3,000.00	3,000.00
10164235	Utilities	12,991.82	14,338.63	12,000.00	10,553.17	14,000.00	16,000.00
10164236	Weed Control	.00	512.00	900.00	.00	900.00	900.00
10164241	Small Tools	383.55	370.73	1,200.00	145.29	1,200.00	1,200.00
10164242	Traffic Control	.00	.00	1,000.00	.00	1,000.00	1,000.00
10164245	Snow Removal	.00	.00	500.00	.00	500.00	500.00
10164346	Telephone	5,149.73	5,964.99	5,500.00	3,063.66	5,500.00	5,500.00
10164358	Training and Travel	632.56	686.68	1,000.00	.00	1,000.00	1,000.00
10164377	Vehicle Maintenance	5,758.78	2,212.95	5,000.00	2,020.95	5,000.00	5,000.00
10164513	Insurance Property/Liability	256.50	.00	.00	.00	.00	.00
10164805	Miscellaneous	.00	269.00	1,000.00	662.00	1,000.00	1,000.00
10164808	Utility Locate	133.90	60.00	100.00	45.00	100.00	100.00
10164900	Capital Outlay	128,329.71	4,489.55	155,108.00	155,108.00	155,108.00	.00
10164905	Staff Advertising	.00	.00	500.00	379.03	500.00	500.00
10164930	Lease/Purchase Payments	.00	.00	.00	.00	.00	.00
10164999	Allocate Operating Expenses	68,148.66	67,409.00	77,700.00	45,222.02	79,700.00	70,700.00
Total Public Works Expenditures:		123,248.59	.00	155,108.00	155,559.65	155,108.00	.00
<b>Police Expenditures</b>							
10174111	Salaries	178,235.21	182,164.71	192,416.00	130,522.74	192,416.00	199,305.00
10174112	Contract Labor	325.00	86.42	1,000.00	.00	1,500.00	4,000.00
10174142	Workmen's Compensation	8,046.10	5,796.17	8,000.00	2,631.07	6,000.00	6,500.00
10174143	Insurance- Life and Health	22,292.33	25,739.25	26,180.00	15,995.80	26,570.00	30,613.00
10174150	Employer Tax Expense	3,295.69	3,341.51	3,584.00	2,310.96	3,584.00	3,705.00
10174161	Employer FPPA Contribution	16,242.72	16,769.79	17,569.00	12,221.49	17,569.00	18,210.00
10174205	Equipment	802.93	1,029.34	1,500.00	463.41	1,500.00	1,500.00
10174210	Supplies	2,025.31	2,973.20	4,000.00	1,793.00	4,000.00	4,000.00
10174225	Uniforms	308.06	1,173.86	2,000.00	506.23	2,000.00	2,000.00
10174231	Gas and Oil	4,516.39	5,345.99	4,500.00	1,925.42	4,500.00	4,500.00
10174233	Equipment Maintenance	1,910.00	661.80	1,000.00	.00	1,000.00	1,000.00
10174317	Car Towing	216.00	.00	300.00	.00	300.00	300.00
10174334	Dues and Licenses	1,462.00	1,414.50	1,900.00	2,096.50	2,100.00	2,100.00
10174346	Telephone	2,888.11	2,206.57	2,500.00	1,291.09	2,500.00	2,500.00
10174350	Communications-Maint/Repair	325.00	.00	500.00	120.00	500.00	500.00
10174352	Legal Fees	336.00	.00	500.00	.00	500.00	500.00
10174356	Computer Maintenance	710.00	1,848.41	2,000.00	.00	500.00	5,000.00
10174358	Training and Travel	3,446.39	7,840.72	8,000.00	4,641.73	8,000.00	8,000.00
10174377	Vehicle Maintenance	2,957.90	1,494.13	2,500.00	848.81	2,500.00	2,000.00

Account Number	Account Title	2017-17 Prior year 2 Actual	2018-18 Prior year Actual	2019-19 Current year Budget	2019-19 Year to Date	2019-19 Current year Projected budget	2020-20 Future year Budget
10174378	Special Investigation	559.99	998.36	2,500.00	1,364.11	2,500.00	2,500.00
10174402	Donations	2,452.00	6,081.88	2,000.00	2,295.98	2,000.00	2,000.00
10174805	Miscellaneous	.00	531.10	500.00	47.50	500.00	500.00
10174850	Animal Control	.00	.00	250.00	.00	250.00	250.00
10174853	Patient Transport	.00	58.00	500.00	.00	500.00	500.00
10174900	Capital Outlay	.00	17,355.20	.00	.00	.00	.00
10174905	Staff Advertising	.00	.00	.00	.00	.00	500.00
10174930	Lease/Purchase Payments	5,229.51	6,516.91	12,100.00	10,124.69	12,100.00	12,100.00
Total Police Expenditures:		258,582.64	291,427.82	297,799.00	191,200.53	295,389.00	314,583.00
<b>Streets Expenditures</b>							
10184111	Salaries	34,325.61	38,304.37	41,017.00	23,039.85	54,514.00	39,757.00
10184142	Workmen's Compensation	4,496.35	2,907.56	4,000.00	1,552.72	4,000.00	7,025.00
10184143	Insurance- Life and Health	11,091.36	12,089.73	12,214.00	6,849.69	9,969.00	13,065.00
10184150	Employer Tax Expense	2,726.19	2,786.21	3,261.00	1,793.21	2,744.00	2,685.00
10184160	Employer Pension Contribution	902.15	1,065.96	1,166.00	694.91	882.00	1,129.00
10184210	Supplies	5,218.88	2,221.05	4,000.00	191.37	4,000.00	3,000.00
10184234	Building Repairs	250.00	.00	500.00	.00	500.00	500.00
10184235	Utilities	392.98	391.94	500.00	243.92	500.00	500.00
10184238	Street Maint/Impr 1%	30,184.99	25,353.77	30,000.00	31,699.05	30,000.00	30,000.00
10184239	Street Scoria	1,738.41	1,025.13	2,000.00	1,505.87	2,000.00	2,000.00
10184245	Snow Removal/Storage	215.32	.00	.00	.00	.00	.00
10184513	Insurance Property/Liability	1,547.34	1,409.52	1,676.00	1,675.65	1,676.00	2,000.00
10184805	Miscellaneous	.00	.00	200.00	1,033.05	200.00	500.00
10184900	Capital Outlay	2,990.60	909.67	5,000.00	.00	5,000.00	5,000.00
10184930	Lease/Purchase Payments	3,870.14	4,820.18	14,500.00	21,738.71	27,550.00	27,550.00
10184999	Allocate Operating Expenses	17,041.55	16,852.26	19,426.00	11,305.54	19,925.00	17,675.00
Total Streets Expenditures:		116,991.87	110,137.35	139,460.00	103,323.54	163,460.00	152,386.00
<b>Judicial Expenditures</b>							
10194111	Salaries	1,149.54	1,499.04	1,578.00	1,014.78	1,525.00	1,579.00
10194112	Contract Labor	2,200.00	2,400.00	2,400.00	1,800.00	2,400.00	2,400.00
10194143	Insurance- Life and Health	.00	.00	.00	.00	.00	.00
10194150	Employer Tax Expense	91.38	119.14	126.00	80.70	121.00	126.00
10194160	Employer Pension Contribution	.00	.00	.00	.00	.00	.00
10194334	Association Dues	.00	20.00	20.00	.00	20.00	20.00
10194358	Training and Travel	.00	.00	200.00	.00	200.00	200.00
Total Judicial Expenditures:		3,440.92	4,038.18	4,324.00	2,895.48	4,266.00	4,325.00
<b>Rec Program Expenditures</b>							
10204111	Salaries	56,237.15	66,349.99	60,826.00	44,997.46	54,148.00	66,902.00
10204142	Workmen's Compensation	3,313.10	2,146.99	2,600.00	480.93	2,600.00	2,701.00
10204143	Insurance-Life and Health	.00	.00	.00	.00	3,696.00	8,689.00
10204150	Employer Tax Expense	4,507.69	5,520.08	4,836.00	3,592.89	4,305.00	5,319.00
10204160	Employer Pension Contribution	1,150.10	1,314.79	1,825.00	658.37	1,624.00	2,007.00
10204194	Contract Labor	1,671.14	1,320.00	5,000.00	600.00	5,000.00	2,500.00
10204210	Supplies	3,983.49	6,525.00	20,000.00	2,172.43	20,000.00	7,500.00
10204213	Rent	3,865.00	3,865.00	3,865.00	3,865.00	3,865.00	3,865.00
10204215	Activity Fees	8,560.79	7,352.23	9,000.00	5,640.93	9,000.00	9,000.00
10204231	Fuel	649.07	843.80	1,000.00	1,210.26	1,000.00	1,000.00
10204233	Equipment Maintenance	.00	.00	600.00	.00	600.00	600.00
10204234	Building Repairs	.00	.00	.00	.00	.00	500.00
10204235	Utilities	.00	.00	.00	.00	.00	.00

Account Number	Account Title	2017-17 Prior year 2 Actual	2018-18 Prior year Actual	2019-19 Current year Budget	2019-19 Year to Date	2019-19 Current year Projected budget	2020-20 Future year Budget
10204240	Park Improvements	.00	.00	.00	.00	.00	1,500.00
10204334	Dues and Licenses	534.50	270.00	800.00	204.00	800.00	800.00
10204345	Telephone	1,244.91	1,241.72	1,300.00	680.61	1,300.00	1,300.00
10204358	Training and Travel	2,000.73	1,648.40	2,500.00	268.41	1,000.00	800.00
10204377	Vehicle Maintenance	789.02	537.50	750.00	.00	750.00	750.00
10204805	Miscellaneous	156.13	121.00	200.00	141.00	200.00	200.00
10204900	Capital Outlay	397.40-	.00	.00	.00	.00	.00
10204930	Lease/Purchase Payments	5,835.72	7,276.12	8,750.00	6,564.06	8,750.00	8,750.00
Total Rec Program Expenditures:		94,101.14	106,332.62	123,852.00	71,076.35	118,638.00	124,683.00
<b>Parks/Open Space Expenditures</b>							
10214111	Salaries	10,270.20	10,861.55	9,882.00	6,279.84	7,641.00	12,806.00
10214142	Workmen's Compensation	.00	.00	.00	.00	.00	.00
10214143	Insurance-Life and Health	258.45	.00	.00	.00	924.00	2,172.00
10214150	Employee Tax Expense	812.01	1,235.22	786.00	498.51	607.00	1,018.00
10214160	Employer Pension Contribution	72.62	169.72	168.00	103.89	191.00	258.00
10214194	Contract Labor	.00	.00	1,000.00	887.50	1,000.00	1,000.00
10214210	Supplies	7,784.94	5,699.32	4,000.00	3,270.68	4,000.00	4,000.00
10214231	Fuel	.00	.00	200.00	.00	200.00	200.00
10214233	Equipment Maintenance	239.90	491.05	1,000.00	875.11	1,000.00	1,000.00
10214234	Building Repairs	2,199.90	584.69	2,000.00	1,729.54	2,000.00	2,000.00
10214235	Utilities	9,250.31	11,004.97	10,000.00	7,118.46	10,000.00	10,000.00
10214240	Park Improvements	615.00	2,303.65	2,000.00	.00	2,000.00	2,000.00
10214805	Miscellaneous	25.25	107.75	200.00	.00	200.00	200.00
10214900	Capital Outlay	7,715.32	42,928.16	204,000.00	76,078.59	214,500.00	50,000.00
Total Parks/Open Space Expenditures:		39,243.90	75,386.08	235,236.00	96,842.12	244,263.00	86,654.00
General Fund Revenue Total:		892,449.95	749,493.21	1,244,535.00	811,821.71	1,256,235.39	906,125.00
General Fund Expenditure Total:		975,359.36	763,520.37	1,252,216.00	786,292.02	1,270,918.00	901,168.00
Net Total General Fund:		82,909.41-	14,027.16-	7,681.00-	25,529.69	14,682.61-	4,957.00

Account Number	Account Title	2017-17 Prior year 2 Actual	2018-18 Prior year Actual	2019-19 Current year Budget	2019-19 Year to Date	2019-19 Current year Projected budget	2020-20 Future year Budget
<b>Electric</b>							
<b>Electric Revenue</b>							
20063105	Transfer from Other Funds	.00	.00	.00	.00	.00	.00
20063401	Sales and Service	1,102,002.13	1,093,472.28	1,193,000.00	733,273.22	1,193,000.00	1,285,494.00
20063406	Tap Fees	30,000.00	500.00	1,000.00	750.00	1,000.00	1,000.00
20063409	Sales Tax	.00	.00	.00	586.97	.00	.00
20063442	Disconnect Notices	.00	.00	.00	.00	.00	.00
20063443	Disconnect/Connect Fees	570.00	.00	1,000.00	160.00	1,000.00	1,000.00
20063530	Penalties- Utility Late Fees	26,660.92	22,405.59	20,000.00	17,264.40	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	18,360.00	24,480.00	24,480.00
20063681	NMPP Energy Pymt	10,765.13	45,365.48	45,000.00	62,088.43	61,500.00	45,000.00
20063682	Transformer	.00	.00	.00	.00	.00	.00
20063683	Miscellaneous	600.00	673.00	1,000.00	900.00	1,000.00	1,000.00
20063690	Parts & Labor Chargebacks	22,568.84	11,395.08	500.00	.00	500.00	500.00
20063694	Grants	.00	.00	.00	.00	.00	.00
Total Electric Revenue:		1,218,941.82	1,199,586.23	1,287,375.00	834,677.82	1,303,875.00	1,379,869.00
<b>Electric Expenditures</b>							
20114111	Salaries	137,066.67	150,099.16	158,978.00	101,841.67	141,273.00	154,991.00
20114142	Workmen's Compensation	1,656.55	1,080.00	1,400.00	453.87	1,400.00	1,400.00
20114143	Insurance- Life and Health	34,161.90	43,597.52	41,983.00	24,392.31	36,594.00	48,739.00
20114150	Employer Tax Expense	10,751.06	11,939.62	12,639.00	8,019.11	11,231.00	10,893.00
20114160	Employer Pension Contribution	5,143.17	7,371.24	7,623.00	4,950.60	6,003.00	4,591.00
20114190	Maintenance Contract	3,413.80	2,121.17	5,000.00	2,162.02	5,000.00	5,000.00
20114192	Bank Fees	.00	.00	.00	.00	.00	.00
20114194	Contract Labor	13,388.08	11,450.50	10,000.00	7,639.36	10,000.00	10,000.00
20114210	Supplies	6,907.84	1,482.25	8,000.00	3,584.35	8,000.00	8,000.00
20114223	Permits	75.33	150.33	1,000.00	177.94	1,000.00	1,000.00
20114227	Power Purchased MEAN	628,930.02	640,707.98	673,000.00	383,132.00	673,000.00	694,000.00
20114231	Gas and Oil	.00	2,279.68	10,000.00	1,125.20	10,000.00	10,000.00
20114233	Equipment Maintenance	427.46	2,317.27	20,000.00	.00	20,000.00	20,000.00
20114234	Building Repairs	488.50	.00	500.00	.00	3,000.00	500.00
20114235	Utilities	4,501.47	3,092.90	4,500.00	3,076.68	4,500.00	4,500.00
20114241	Small Tools	.00	90.21	400.00	53.97	400.00	400.00
20114250	Lights- Replacement	3,060.25	1,966.27	4,000.00	.00	4,000.00	4,000.00
20114334	Association Dues	1,257.15	1,286.26	1,500.00	1,299.82	1,500.00	1,500.00
20114352	Legal	.00	.00	.00	.00	.00	.00
20114358	Training and Travel	250.00	1,049.95	2,000.00	.00	2,000.00	2,000.00
20114400	Bad Debt	3,110.46	8,523.31	1,000.00	.00	1,000.00	1,000.00
20114513	Insurance Property/Liability	9,972.98	10,056.31	11,500.00	11,652.10	11,500.00	15,125.00
20114600	Conservation	2,000.00	2,000.00	4,000.00	2,000.00	4,000.00	4,000.00
20114700	Management Fee	50,000.00	57,500.00	59,650.00	59,650.00	59,650.00	64,275.00
20114805	Miscellaneous	.00	375.00	500.00	.00	500.00	500.00
20114901	Meters	.00	925.00	2,000.00	.00	2,000.00	2,000.00
20114902	Depreciation	53,150.64	35,923.02	.00	.00	.00	.00
20114999	Allocate Operating Expenses	30,025.31	30,344.53	31,196.00	20,548.21	32,795.00	29,929.00
Total Electric Expenditures:		999,738.64	1,027,729.48	1,072,369.00	635,759.21	1,050,346.00	1,098,343.00
<b>Capital Outlay</b>							
20124900	Capital Outlay	66,756.08	38,296.44	400,000.00	645.50	100,000.00	176,000.00

Account Number	Account Title	2017-17 Prior year 2 Actual	2018-18 Prior year Actual	2019-19 Current year Budget	2019-19 Year to Date	2019-19 Current year Projected budget	2020-20 Future year Budget
Total Capital Outlay:		66,756.08	38,296.44	400,000.00	645.50	100,000.00	176,000.00
<b>Debt Service</b>							
20134622	Wells Fargo Revenue Bond Inter	4,972.93	3,255.63	12,145.00	1,191.58	12,145.00	12,145.00
20134623	Wells Fargo Revenue Bond Princ	.00	.00	21,560.00	21,235.06	21,560.00	21,560.00
20134930	Lease/Purchase Payments	3,870.14	1,096.78	10,152.00	8,700.33	10,152.00	14,500.00
Total Debt Service:		8,843.07	4,352.41	43,857.00	31,126.97	43,857.00	48,205.00
Electric Revenue Total:		1,218,941.82	1,199,586.23	1,287,375.00	834,677.82	1,303,875.00	1,379,869.00
Electric Expenditure Total:		1,075,337.79	1,070,378.33	1,516,226.00	667,531.68	1,194,203.00	1,322,548.00
Net Total Electric:		143,604.03	129,207.90	228,851.00-	167,146.14	109,672.00	57,321.00

Account Number	Account Title	2017-17 Prior year 2 Actual	2018-18 Prior year Actual	2019-19 Current year Budget	2019-19 Year to Date	2019-19 Current year Projected budget	2020-20 Future year Budget
<b>Water</b>							
<b>Water Revenue</b>							
30063404	Sales and Service Fees	396,258.20	337,224.86	440,000.00	240,121.29	440,000.00	458,000.00
30063406	Tap Fees	1,500.00	5,500.00	5,500.00	5,080.00	5,500.00	5,500.00
30063415	Water Meters	.00	.00	250.00	.00	250.00	250.00
30063530	Penalties- Utility Late Fees	876.45	.00	100.00	48.55	100.00	100.00
30063683	Miscellaneous	.00	.00	.00	.00	.00	.00
30063690	Parts & Labor Chargebacks	4,392.62	.00	100.00	120.00	150.00	100.00
30063694	Grant/Donation	1,927,219.74	1,009,368.14	15,000.00	29,002.10	15,000.00	15,000.00
Total Water Revenue:		2,330,247.01	1,352,093.00	460,950.00	274,371.94	461,000.00	478,950.00
<b>Grants/Loans/Donations</b>							
30083115	Loan Proceeds	.00	.00	.00	.00	.00	.00
Total Grants/Loans/Donations:		.00	.00	.00	.00	.00	.00
<b>Water Expenditures</b>							
30114111	Salaries	83,234.31	82,364.68	92,825.00	58,348.85	83,312.00	90,525.00
30114142	Workmen's Compensation	2,603.15	1,682.85	2,200.00	1,112.74	1,600.00	1,700.00
30114143	Insurance- Life and Health	15,123.50	17,989.65	19,885.00	11,277.34	18,158.00	25,065.00
30114150	Employer Tax Expense	6,769.43	6,647.06	7,380.00	4,713.86	6,623.00	6,562.00
30114160	Employer Pension Contribution	5,106.31	5,328.75	5,617.00	3,715.56	4,481.00	2,638.00
30114194	Contract Labor	.00	.00	.00	865.00	.00	.00
30114210	Supplies	12,818.72	9,164.50	9,000.00	4,795.62	9,000.00	9,000.00
30114221	Chemicals	6,817.21	1,202.62	9,000.00	1,014.45	9,000.00	9,000.00
30114222	Sampling	2,885.50	3,945.75	4,800.00	1,284.30	4,800.00	4,800.00
30114223	Permits	5,914.74	6,006.50	9,000.00	6,612.45	9,000.00	9,000.00
30114231	Gas and Oil	.00	.00	200.00	.00	200.00	200.00
30114233	Equipment Maintenance	8,957.71	8,367.20	10,000.00	16,507.45	17,000.00	10,000.00
30114234	Building Repairs	1,027.64	.00	800.00	200.00	3,000.00	800.00
30114235	Utilities	22,250.59	22,334.08	20,000.00	13,241.73	20,000.00	20,000.00
30114238	Maintenance	4,572.49	1,515.95	3,000.00	2,557.87	3,000.00	3,000.00
30114243	Maintenance Contract	2,799.00	1,021.18	2,000.00	1,062.02	2,000.00	2,000.00
30114334	Association Dues	275.00	275.00	325.00	275.00	325.00	325.00
30114346	Telephone	818.79	.00	.00	.00	.00	.00
30114352	Legal Fees	126.00	840.00	1,000.00	.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	42.00	401.09	2,000.00	176.64	2,000.00	2,000.00
30114400	Bad Debt	2,599.61	1,992.38	.00	5,626.64	.00	.00
30114513	Insurance Property/Liability	7,827.70	7,873.79	8,136.00	8,135.58	8,136.00	9,725.00
30114600	Conservation	.00	.00	2,000.00	.00	2,000.00	2,000.00
30114700	Management Fee	20,000.00	22,000.00	22,000.00	22,000.00	22,000.00	22,900.00
30114805	Miscellaneous	.00	.00	.00	.00	.00	.00
30114901	Meters	281.10	.00	.00	3,979.29	.00	.00
30114902	Depreciation	.00	.00	.00	.00	.00	.00
30114910	Professional Fees	1,330.00	4,077.50	4,000.00	3,902.53	4,000.00	4,000.00
30114998	Emergency Incident Expenses	.00	4,149.50	.00	.00	.00	.00
30114999	Allocate Operating Expenses	30,025.30	30,344.52	31,196.00	24,022.49	32,795.00	29,929.00
Total Water Expenditures:		239,006.58	239,524.55	267,364.00	195,427.41	264,430.00	267,169.00
<b>Capital Outlay</b>							
30124900	Capital Outlay	3,819.17	45,001.31	200,000.00	98,335.33	150,000.00	200,000.00
30124902	Depreciation	102,626.80	184,568.00	.00	.00	.00	.00

Account Number	Account Title	2017-17 Prior year 2 Actual	2018-18 Prior year Actual	2019-19 Current year Budget	2019-19 Year to Date	2019-19 Current year Projected budget	2020-20 Future year Budget
Total Capital Outlay:		98,807.63	229,569.31	200,000.00	98,335.33	150,000.00	200,000.00
<b>Debt Service</b>							
30134624	DWRF Interest	16,177.29	13,320.89	12,300.00	5,876.38	12,300.00	12,300.00
30134625	DWRF Principal	.00	.00	64,000.00	26,833.46	64,000.00	64,000.00
30134628	Due to Sewer Fund	.00	.00	.00	8,750.00	.00	.00
30134930	Lease/Purchase Payments	3,870.15	1,096.78	10,152.00	8,700.33	10,152.00	14,500.00
Total Debt Service:		20,047.44	14,417.67	86,452.00	50,160.17	86,452.00	90,800.00
Water Revenue Total:		2,330,247.01	1,352,093.00	460,950.00	274,371.94	461,000.00	478,950.00
Water Expenditure Total:		357,861.65	483,511.53	553,816.00	343,922.91	500,882.00	557,969.00
Net Total Water:		1,972,385.36	868,581.47	92,866.00-	69,550.97-	39,882.00-	79,019.00-



Account Number	Account Title	2017-17 Prior year 2 Actual	2018-18 Prior year Actual	2019-19 Current year Budget	2019-19 Year to Date	2019-19 Current year Projected budget	2020-20 Future year Budget
<b>Sewer</b>							
<b>Sewer Revenue</b>							
40063404	Sales and Service Fees	338,514.97	334,519.85	340,000.00	222,529.94	340,000.00	359,720.00
40063406	Tap Fees	500.00	5,500.00	5,500.00	5,080.00	5,500.00	5,500.00
40063530	Penalties- Utility Late Fees	772.54	.00	100.00	46.55	100.00	100.00
40063611	Interest Income	19.71	57.80	50.00	42.31	50.00	50.00
40063683	Miscellaneous	.00	.00	.00	.00	.00	.00
40063684	Rebate YVEA	271.07	541.32	350.00	381.82	350.00	350.00
40063690	Parts & Service Chargebacks	1,542.50	.00	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:		341,620.79	340,618.97	356,250.00	236,830.62	356,250.00	375,970.00
<b>Sewer Expenditures</b>							
40114100	Transfer to Other Funds	350,000.00	.00	.00	.00	.00	.00
40114111	Salaries	82,855.52	82,364.68	92,825.00	58,348.85	83,312.00	90,525.00
40114142	Workmen's Compensation	2,129.85	1,376.39	2,200.00	668.74	2,200.00	2,200.00
40114143	Insurance- Life and Health	15,140.89	17,989.26	19,885.00	11,277.16	18,158.00	19,885.00
40114150	Employer Tax Expense	6,777.40	6,647.04	7,380.00	4,713.40	6,623.00	6,562.00
40114160	Employer Pension Contribution	5,106.19	5,328.30	5,617.00	3,715.42	4,481.00	2,638.00
40114194	Contract Labor	485.40	.00	500.00	.00	500.00	500.00
40114210	Supplies	2,206.89	1,584.65	3,000.00	344.45	3,000.00	3,000.00
40114221	Chemicals	9,607.54	9,271.56	8,000.00	5,064.81	8,000.00	8,000.00
40114222	Sampling	3,394.34	3,581.96	3,000.00	2,272.00	3,000.00	3,000.00
40114223	Permits	2,800.00	2,678.00	3,000.00	2,678.00	3,000.00	3,000.00
40114230	Utilities	28,547.09	30,709.67	27,500.00	20,536.71	27,500.00	27,500.00
40114231	Gas and Oil	.00	.00	.00	.00	.00	.00
40114233	Equipment Maintenance	814.12	3,262.94	1,000.00	1,485.30	1,500.00	1,000.00
40114234	Building Repairs	488.50	.00	500.00	.00	3,000.00	500.00
40114235	Sewer Line Maintenance	245.00	.00	2,000.00	.00	2,000.00	2,000.00
40114238	Maintenance	500.00	604.22	2,000.00	.00	2,000.00	2,000.00
40114352	Legal Fees	.00	.00	500.00	.00	500.00	500.00
40114358	Training and Travel	.00	60.00	500.00	.00	500.00	500.00
40114400	Bad Debt	2,763.10	.00	.00	3,067.04	.00	.00
40114513	Insurance Property/Liability	6,280.36	5,638.06	6,539.00	6,538.69	6,539.00	7,800.00
40114700	Management Fee	17,200.00	17,400.00	17,400.00	17,400.00	17,400.00	17,400.00
40114805	Miscellaneous	45.30	.00	700.00	.00	700.00	700.00
40114902	Depreciation	126,600.70	127,769.38	.00	.00	.00	.00
40114910	Professional Fees	1,330.00	.00	4,000.00	.00	4,000.00	4,000.00
40114999	Allocate Operating Expenses	30,346.44	30,344.53	31,196.00	20,548.18	32,795.00	29,929.00
Total Sewer Expenditures:		690,138.43	346,610.64	239,242.00	158,658.75	230,708.00	233,139.00
<b>Capital Outlay</b>							
40124900	Capital Outlay	4,201.85	.00	100,000.00	16,507.84	100,000.00	25,000.00
Total Capital Outlay:		4,201.85	.00	100,000.00	16,507.84	100,000.00	25,000.00
<b>Debt Service</b>							
40134700	USDA/Sewer Project Loan	44,445.04	43,783.81	44,000.00	43,138.34	44,000.00	44,000.00
40134930	Lease/Purchase Payments	3,870.10	1,096.78	10,152.00	8,700.24	10,152.00	14,500.00
Total Debt Service:		48,315.14	44,880.59	54,152.00	51,838.58	54,152.00	58,500.00
Sewer Revenue Total:		341,620.79	340,618.97	356,250.00	236,830.62	356,250.00	375,970.00

Account Number	Account Title	2017-17 Prior year 2 Actual	2018-18 Prior year Actual	2019-19 Current year Budget	2019-19 Year to Date	2019-19 Current year Projected budget	2020-20 Future year Budget
	Sewer Expenditure Total:	734,251.72	391,491.23	393,394.00	227,005.17	384,860.00	316,639.00
	Net Total Sewer:	392,630.93-	50,872.26-	37,144.00-	9,825.45	28,610.00-	59,331.00

Account Number	Account Title	2017-17 Prior year 2 Actual	2018-18 Prior year Actual	2019-19 Current year Budget	2019-19 Year to Date	2019-19 Current year Projected budget	2020-20 Future year Budget
<b>Trash</b>							
<b>Trash Revenue</b>							
50063400	Sales and Service Charge	111,448.25	122,029.50	150,000.00	90,351.00	150,000.00	154,500.00
50063683	Miscellaneous	.00	.00	.00	.00	.00	.00
Total Trash Revenue:		111,448.25	122,029.50	150,000.00	90,351.00	150,000.00	154,500.00
<b>Trash Expenditures</b>							
50114111	Salaries	3,377.61	3,866.93	4,316.00	2,821.46	3,961.00	4,442.00
50114143	Insurance- Life and Health	385.74	1,774.22	1,742.00	1,164.41	1,821.00	1,899.00
50114150	Employer Tax Expense	266.15	276.17	343.00	209.28	315.00	353.00
50114160	Employer Pension Contribution	101.35	112.48	115.00	80.89	115.00	119.00
50114229	Residential Trash Service	98,448.00	120,055.33	135,000.00	84,340.00	128,000.00	130,000.00
50114237	Clean Up Day	.00	.00	.00	.00	.00	.00
50114400	Bad Debt	395.51	340.73	.00	.00	.00	.00
50114700	Management Fee	.00	.00	.00	.00	.00	.00
50114999	Allocate Operating Expenses	3,546.75	3,718.09	3,072.00	2,520.71	3,510.00	3,348.00
Total Trash Expenditures:		106,521.11	130,143.95	144,588.00	91,136.75	137,722.00	140,161.00
Trash Revenue Total:		111,448.25	122,029.50	150,000.00	90,351.00	150,000.00	154,500.00
Trash Expenditure Total:		106,521.11	130,143.95	144,588.00	91,136.75	137,722.00	140,161.00
Net Total Trash:		4,927.14	8,114.45-	5,412.00	785.75-	12,278.00	14,339.00

Account Number	Account Title	2017-17 Prior year 2 Actual	2018-18 Prior year Actual	2019-19 Current year Budget	2019-19 Year to Date	2019-19 Current year Projected budget	2020-20 Future year Budget
<b>LiveWell</b>							
<b>LiveWell Revenue</b>							
60013683	Miscellaneous	.00	.00	.00	.00	.00	.00
60013694	Grant	54,718.78	849.44	.00	.00	.00	.00
Total LiveWell Revenue:		54,718.78	849.44	.00	.00	.00	.00
<b>LiveWell Expenditures</b>							
60114194	Contract Labor	47,736.00	.00	.00	.00	.00	.00
60114210	Office Supplies	44.87	.00	.00	.00	.00	.00
60114226	Equipment & Materials	554.99	.00	.00	.00	.00	.00
60114235	Utilities	360.00	.00	.00	.00	.00	.00
60114236	Office Space	.00	.00	.00	.00	.00	.00
60114335	Advertising & Promotion	461.65	.00	.00	.00	.00	.00
60114345	Telephone	840.00	.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	77.69	.00	.00	.00	.00	.00
60114358	Training Travel & Meals	1,840.81	.00	.00	.00	.00	.00
60114513	Insurance	500.00	.00	.00	.00	.00	.00
60114695	Mini Grants	.00	152.21	.00	.00	153.00	.00
60114700	Management Fee	3,000.00	.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:		55,416.01	152.21	.00	.00	153.00	.00
<b>Capital Outlay</b>							
60124900	Capital Outlay	.00	.00	.00	.00	.00	.00
Total Capital Outlay:		.00	.00	.00	.00	.00	.00
LiveWell Revenue Total:		54,718.78	849.44	.00	.00	.00	.00
LiveWell Expenditure Total:		55,416.01	152.21	.00	.00	153.00	.00
Net Total LiveWell:		697.23-	697.23	.00	.00	153.00-	.00
Net Grand Totals:		1,644,678.96	925,472.73	361,130.00-	132,164.56	38,622.39	56,929.00

## 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