STATE OF COLORADO)
) ss.
COUNTY OF ROUTT)

RESOLUTION 2023-015

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET FOR THE TOWN OF OAK CREEK, COLORADO FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY, 2024 AND ENDING ON THE LAST DAY OF DECEMBER, 2024

WHEREAS, the Board of Trustees of the Town of Oak Creek has designated the Town Treasurer as the Town's Budget Officer and directed the Town Treasurer in collaboration with the Town Administrator/Clerk to prepare and submit a proposed budget to said governing body for the fiscal year beginning January 1, 2024 and ending December 31, 2024; and

WHEREAS, the Town Treasurer and Town Administrator/Clerk presented a proposed budget to the Board of Trustees on October 12, 2023 and on October 26, 2023 for its consideration; and

WHEREAS, said proposed budget was open for inspection by the public at Town Hall, a public hearing was held on November 9, 2023, and interested taxpayers were given the opportunity to file or register any objections to said proposed budget; and

WHEREAS, whatever increase may have been made in the expenditures, like increases were added to the revenues or planned to be expended from reserves/fund balances so that the budget remains in balance, as required by law.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE TOWN OF OAK CREEK, COLORADO:

Section 1. That the budget as attached hereto is approved and adopted as the budget of the Town of Oak Creek for the calendar year beginning on the first day of January, 2024 and ending on the last day of December, 2024.

READ AND ADOPTED this 14th day of December, 2023 by the Board of Trustees of Oak Creek, Colorado.

Attest:

TOWN OF OAK CREEK

_____
David Torgler
Town Administrator/Clerk

_____
Nikki Knoebel, Mayor

SUMMARY	Actual 2021	Actual 2022	Projected 2023	Budget 2024
GENERAL FUND				
Prior Year Fund Balances	420,167	615,265	897,423	1,100,743
Revenues	1,104,332	1,272,624	1,232,021	1,369,918
Expenses:				
Admin Overhead	213,956	249,081	222,048	393,004
Public Works	-	-	-	-
Police	317,293	346,582	348,288	379,271
Streets	101,890	104,382	147,086	177,670
Judicial	2,563	1,874	1,698	2,695
Rec Program and Special Events	130,663	198,409	210,171	257,027
Parks/Open Space	40,383	53,865	82,826	56,073
Capital Outlay	102,486	36,274	16,584	70,700
Total Expenses	909,234	990,467	1,028,701	1,336,440
Net Income/Loss	**195,098**	**282,157**	**203,320**	**33,478**
Fund Balances	**615,265**	**897,423**	**1,100,743**	**1,134,221**
Designated Funds	(246,958)	(255,555)	(365,746)	(348,317)
Restricted Funds	(73,940)	(67,899)	(78,144)	(64,044)
Undesignated Assets	**294,367**	**573,969**	**656,853**	**721,860**
ELECTRIC FUND				
Prior Year Fund Balances	1,930,533	2,293,780	2,413,372	2,420,185
Revenues	1,506,409	1,264,921	1,261,263	1,368,693
Expenses:				
Operations	1,137,356	1,124,325	1,196,402	1,277,143
Capital Outlay		17,073	50,000	300,000
Debt Service	5,806	3,931	8,048	8,048
Total Expenses	1,143,162	1,145,329	1,254,450	1,585,191
Net Income/Loss	**363,247**	**119,592**	**6,813**	**(216,498)**
Fund Balances	**2,293,780**	**2,413,372**	**2,420,185**	**2,203,687**
Designated Funds	(555,281)	(493,781)	(593,782)	(601,830)
Restricted Funds	(53,700)	(60,800)	(58,500)	(58,500)
Net Investment in Capital Assets	460,744	553,634	553,634	561,839
Unrestricted Assets	**1,224,055**	**1,305,157**	**1,214,270**	**981,519**
WATER FUND				
Prior Year Fund Balances	5,650,669	5,710,309	5,927,420	5,658,179
Revenues	431,940	611,091	697,469	539,424
Transfer In				
Expenses:				
Operations	275,371	262,439	294,471	282,150
Capital Outlay	89,526	200,891	590,000	370,000
Debt Service	7,403	(69,350)	82,239	66,798
Total Expenses	372,300	393,980	966,710	718,948
Net Income/Loss	**59,640**	**217,111**	**(269,241)**	**(179,524)**
Fund Balances	**5,710,309**	**5,927,420**	**5,658,179**	**5,478,655**
Designated Funds	(731,404)	(669,904)	(650,080)	(584,474)
Restricted Funds	(69,152)	(69,152)	(69,152)	(69,152)
Net Investment in Capital Assets	5,484,404	5,364,202	5,364,202	5,441,266
Undesignated Assets	**(574,651)**	**(175,838)**	**(425,255)**	**(616,237)**

SUMMARY	Actual 2021	Actual 2022	Projected 2023	Budget 2024
SEWER FUND				
Prior Year Fund Balances	3,727,812	3,665,748	3,607,055	3,647,467
Revenues	1,319,653	379,542	392,047	442,863
Expenses:				
Operations	275,775	352,340	286,940	324,703
Capital Outlay	24,751	25,341	-	25,000
Transfers Out		-		
Debt Service	1,081,191	60,554	64,695	64,695
Total Expenses	1,381,717	438,235	351,635	414,398
Net Income/Loss	**(62,064)**	**(58,693)**	**40,412**	**28,465**
Fund Balances	**3,665,748**	**3,607,055**	**3,647,467**	**3,675,932**
Designated Funds	(215,335)	(223,721)	(221,285)	(221,285)
Restricted Funds	(86,570)	(60,812)	(60,812)	(60,812)
Net Investment in Capital Assets	2,928,794	2,762,114	2,762,114	2,762,114
Undesignated Assets	**435,049**	**560,407**	**603,255**	**631,720**
TRASH FUND				
Prior Year Fund Balances	129	(12,628)	14,702	17,514
Revenues	143,748	162,969	165,454	208,820
Expenses:				
Operations	156,505	135,639	162,642	193,358
Capital Outlay		-	-	-
Debt Service		-	-	-
Total Expenses	156,505	135,639	162,642	193,358
Net Income/Loss	**(12,757)**	**27,330**	**2,812**	**15,462**
Fund Balances	**(12,628)**	**14,702**	**17,514**	**32,976**
Designated Funds		-	-	-
Restricted Funds		-	-	-
Net Investment in Capital Assets				
Undesignated Assets	**(12,628)**	**14,702**	**17,514**	**32,976**
TOTALS - ALL FUNDS				
Prior Year Fund Balances	11,729,310	12,272,474	12,859,972	12,844,088
Revenues	4,506,082	3,691,147	3,748,254	3,929,718
Expenses:				
Operations	2,651,755	2,828,936	2,952,572	3,343,094
Capital Outlay	216,763	279,579	656,584	765,700
Debt Service	1,094,400	(4,865)	154,982	139,541
Total Expenses	3,962,918	3,103,650	3,764,138	4,248,335
Net Income/Loss	**543,164**	**587,497**	**(15,884)**	**(318,617)**
Fund Balances	**12,272,474**	**12,859,972**	**12,844,088**	**12,525,471**
Designated Funds	(1,748,978)	(1,642,961)	(1,830,892)	(1,755,907)
Restricted Funds	(283,362)	(258,663)	(266,608)	(252,508)
Net Investment in Capital Assets	(8,873,942)	(8,679,950)	(8,679,950)	(8,765,219)
Undesignated Assets	**1,366,192**	**2,278,397**	**2,066,637**	**1,751,837**

Report Criteria:
- Accounts to include: With balances or activity
- Exclude Funds: 60
- 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	2021-21 Prior year 2 Actual	2022-22 Prior year Actual	2023-23 Current year Budget	2023-23 Year to Date	2023-23 Current year Projected budget	2024-24 Future year Budget
General Fund							
General Revenue							
10013110	Property Taxes	103,773.11	114,865.85	116,627.00	118,120.02	116,627.00	118,382.00
10013115	Loan/Lease Proceeds	.00	.00	14,224.00	14,223.69	14,224.00	14,224.00
10013120	Specific Ownership	7,506.55	7,909.71	6,760.00	7,662.17	7,663.00	6,760.00
10013132	2% Sales Tax- Undesignated	309,144.47	359,762.49	320,000.00	327,641.70	357,273.00	357,273.00
10013142	Cigarette Tax	1,167.28	934.56	810.00	1,180.60	1,240.00	850.00
10013180	Road Tax	3,177.10	3,250.90	3,135.00	3,190.52	3,210.00	3,135.00
10013190	Delinquent Tax Interest	775.24	1,213.79	780.00	1,382.70	1,400.00	850.00
10013211	Liquor Licenses	1,709.25	2,802.56	1,800.00	1,277.50	1,500.00	1,600.00
10013227	Pet Licenses	144.00	276.00	275.00	174.00	175.00	200.00
10013228	MJ Licenses	68,691.00	71,943.00	64,000.00	51,074.01	51,074.00	48,000.00
10013323	Mineral Leasing	806.24	1,201.18	1,425.00	2,888.24	2,888.00	1,300.00
10013351	Motor Vehicle Registration	4,335.26	4,765.99	4,335.00	3,900.84	4,100.00	4,335.00
10013359	Severance Tax	447.12	13,455.17	10,000.00	16,230.05	16,230.00	15,179.00
10013410	Management Fee - Electric	73,780.00	97,341.48	73,780.00	73,013.61	73,780.00	73,780.00
10013411	Management Fee-Water	23,531.48	.00	23,531.50	.00	.00	23,532.00
10013412	Management Fee-Sewer	19,018.20	19,018.20	19,018.20	14,263.65	19,018.00	19,018.00
10013611	Interest Income	1,302.48	59,171.18	48,000.00	173,846.44	190,000.00	115,000.00
10013683	Miscellaneous	27,908.22	1,092.90	1,500.00	2,925.18	2,950.00	1,500.00
10013694	Grant/Donation	21,176.07	55,257.74	95,700.00	1,230.00	2,500.00	180,000.00
10013725	Service Fees	16,456.57	17,371.00	17,000.00	16,070.27	17,000.00	17,000.00
10013750	Annexation Fees	1,564.00	450.00	.00	.00	.00	.00
10013775	NSF Fees	35.00	86.94-	.00	.00	.00	.00
10013800	Review Fees	7,185.63	4,334.10	3,000.00	10,493.50	10,543.00	3,000.00
	Total General Revenue:	693,634.27	836,330.86	825,700.70	840,788.69	893,395.00	1,004,918.00
Rec Program and Special Events							
10023683	Miscellaneous	541.17	887.51	500.00	1,753.26	1,770.00	500.00
10023694	Grant/Donation P&R	65,375.00	102,652.08	60,000.00	52,834.00	52,834.00	61,200.00
10023800	After School Fees	10,550.00	23,427.00	20,000.00	18,286.00	20,000.00	21,204.00
10023803	Summer Camp Fees	31,566.00	47,817.50	46,000.00	34,265.00	34,265.00	54,775.00
10023805	Concessions	57.00	.00	.00	.00	.00	.00
10023808	Community Ed	95.00	.00	.00	1,296.00	1,390.00	3,375.00
	Total Rec Program and Special Events:	108,184.17	174,784.09	126,500.00	108,434.26	110,259.00	141,054.00
Parks and Open Space Revenue							
10033358	Lottery Trust Fund	11,465.33	11,357.19	9,750.00	8,601.30	12,135.00	10,500.00
10033696	Grant/Donation Open Space	56,214.13	250.00	.00	.00	.00	.00
	Total Parks and Open Space Revenue:	67,679.46	11,607.19	9,750.00	8,601.30	12,135.00	10,500.00

Account Number	Account Title	2021-21 Prior year 2 Actual	2022-22 Prior year Actual	2023-23 Current year Budget	2023-23 Year to Date	2023-23 Current year Projected budget	2024-24 Future year Budget
Grants Revenue							
10053053	South Routt Community Center	.00	.00	.00	.00	.00	.00
Total Grants Revenue:		.00	.00	.00	.00	.00	.00
Police Revenue							
10073520	Combined Court Income	609.20	158.15	500.00	241.51	275.00	300.00
10073684	Miscellaneous-Police	3,820.90	6,862.83	400.00	1,878.09	1,890.00	400.00
10073694	Grant/Donation - Misc	28,400.00	28,186.55	8,500.00	92.65	100.00	500.00
10073696	Grant Income-Community Support	2,386.82	190.00	190.00	3,633.00	3,633.00	200.00
10073698	Grant Income - Post	8,333.47	3,231.26	2,000.00	1,669.10	1,670.00	2,000.00
Total Police Revenue:		43,550.39	38,628.79	11,590.00	7,514.35	7,568.00	3,400.00
Streets Revenue							
10083131	1% Sales Tax	154,566.46	179,838.91	160,000.00	161,126.34	178,636.00	178,636.00
10083352	Highway Use Tax	32,677.41	31,155.14	30,100.00	28,499.08	29,541.00	31,000.00
10083683	Miscellaneous	3,800.00	.00	.00	.00	.00	.00
Total Streets Revenue:		191,043.87	210,994.05	190,100.00	189,625.42	208,177.00	209,636.00
Judicial Revenue							
10093511	Traffic Fines	.00	.00	50.00	22.00	22.00	50.00
10093513	Other Fines	202.00	30.00	310.00	205.00	280.00	300.00
10093517	Court Costs	40.00	295.48	60.00	105.00	185.00	60.00
10093520	Restitution	.00	.00	.00	235.48-	.00	.00
Total Judicial Revenue:		242.00	325.48	420.00	96.52	487.00	410.00
General Expenditures							
10114111	Salaries	70,480.66	94,306.61	95,861.00	87,028.21	96,861.00	99,990.00
10114142	Workmen's Compensation	1,192.56	360.08	1,360.00	1,354.98	1,608.00	1,373.00
10114143	Insurance- Life and Health	5,072.32	10,494.04	13,262.00	10,634.13	11,850.00	15,551.00
10114150	Employer Tax Expense	5,651.62	7,425.52	7,201.00	7,019.75	7,201.00	7,497.00
10114160	Employer Pension Contribution	1,494.45	4,080.66	5,752.00	4,882.15	5,752.00	5,999.00
10114192	Bank Fees	9,014.78	10,951.85	10,000.00	10,779.23	12,000.00	12,000.00
10114193	Treasurer's Fees	3,373.51	2,317.55	3,150.00	2,533.70	3,100.00	3,150.00
10114194	Contract Labor	28,818.50	5,925.86	1,000.00	605.00	600.00	1,000.00
10114210	Supplies	6,892.43	6,723.80	7,000.00	4,400.01	6,000.00	7,000.00
10114226	Equipment Rental	610.00	770.00	600.00	636.00	600.00	600.00
10114233	Equipment Maintenance	1,300.00	1,520.00	1,800.00	1,050.00	1,550.00	1,800.00
10114234	Building Repairs	3,613.43	875.00	500.00	1,237.71	1,238.00	500.00
10114235	Utilities	7,597.02	2,783.61	7,000.00	1,464.52	2,347.00	7,000.00
10114311	Publications- Legal	223.98	694.79	600.00	141.55	276.00	600.00
10114315	Licensing Fees	1,337.00	553.00	500.00	79.00	500.00	500.00
10114334	Association Dues	3,882.00	3,993.30	6,750.00	7,155.08	7,155.00	6,750.00
10114335	Advertising & Promotions	159.98	146.08	500.00	275.00	275.00	500.00
10114345	Telephone	7,237.80	7,425.70	7,760.00	6,674.30	7,302.00	7,760.00
10114347	Postage	3,865.30	4,031.90	4,500.00	2,982.62	4,500.00	4,500.00
10114352	Legal Fees	3,336.00	943.00	2,500.00	4,662.44	4,662.00	2,500.00
10114354	Audit	8,240.00	8,600.00	8,600.00	9,000.00	9,000.00	9,000.00
10114356	Computer Maintenance	18,085.74	20,959.21	17,000.00	16,271.56	17,228.00	17,750.00
10114358	Training and Travel	295.00	2,542.93	5,200.00	1,078.09	2,800.00	5,200.00
10114400	Bad Debt	.00	.00	.00	.00	.00	.00
10114513	Insurance Property/Liability	18,415.47	20,489.87	22,340.00	22,873.89	22,882.00	29,142.00
10114700	Donations/Community Support	60,595.45	66,909.39	88,450.00	14,362.46	28,291.00	33,600.00

Account Number	Account Title	2021-21 Prior year 2 Actual	2022-22 Prior year Actual	2023-23 Current year Budget	2023-23 Year to Date	2023-23 Current year Projected budget	2024-24 Future year Budget
10114800	Election Expense	21.50	1,455.14	1,000.00	.00	.00	1,600.00
10114805	Miscellaneous	1,025.00	5,478.50	1,000.00	162.56	500.00	1,000.00
10114900	Capital Outlay	.00	3,932.00	5,700.00	16,583.79	16,584.00	5,700.00
10114905	Staff Advertising	1,227.48	4,371.56	1,000.00	4,238.80	4,238.00	1,000.00
10114910	Professional Fees	1,075.36	.00	3,400.00	8,884.54	8,385.00	171,250.00
10114999	Allocate Operating Expenses	58,892.25-	48,048.00-	63,108.00-	30,348.95-	46,653.00-	63,108.00-
	Total General Expenditures:	215,242.09	253,012.95	268,178.00	218,702.12	238,632.00	398,704.00
Grants Expenditures							
10154052	South Routt Community Center	.00	.00	.00	.00	.00	.00
	Total Grants Expenditures:	.00	.00	.00	.00	.00	.00
Public Works Expenditures							
10164112	Contract Labor	525.00	.00	1,000.00	.00	.00	1,000.00
10164210	Supplies	7,581.51	8,258.14	9,000.00	6,399.07	7,500.00	9,000.00
10164226	Equipment Rental	.00	.00	1,000.00	.00	.00	1,000.00
10164231	Gas and Oil	7,327.65	18,599.54	15,000.00	18,831.22	19,250.00	21,000.00
10164233	Equipment Maintenance	4,046.37	14,940.62	10,000.00	1,895.32	5,500.00	10,000.00
10164234	Building Repairs	4,901.25	962.13	3,000.00	836.00	1,500.00	3,000.00
10164235	Utilities	18,606.80	26,293.60	18,400.00	12,863.53	18,000.00	18,400.00
10164236	Weed Control	.00	.00	900.00	.00	.00	900.00
10164241	Small Tools	52.18	527.15	1,200.00	.00	500.00	1,200.00
10164242	Traffic Control	.00	.00	1,000.00	.00	500.00	1,000.00
10164346	Telephone	3,021.16	4,834.02	7,400.00	4,431.58	4,661.00	7,400.00
10164358	Training and Travel	538.54	51.75	1,000.00	230.83	600.00	1,000.00
10164377	Vehicle Maintenance	2,658.21	2,554.24	5,000.00	1,691.51	3,000.00	5,000.00
10164513	Insurance Property/Liability	.00	482.50	.00	.00	.00	.00
10164805	Miscellaneous	112.00	532.41	500.00	491.99	500.00	500.00
10164808	Utility Locate	982.08	5,617.30	2,000.00	648.87	725.00	1,000.00
10164900	Capital Outlay	.00	5,500.00	.00	.00	.00	.00
10164905	Staff Advertising	1,335.48	.00	500.00	454.60	455.00	500.00
10164999	Allocate Operating Expenses	51,888.23-	85,860.90-	76,900.00-	49,309.89-	62,691.00-	81,900.00-
	Total Public Works Expenditures:	200.00-	3,292.50	.00	535.37-	.00	.00
Police Expenditures							
10174111	Salaries	212,397.36	235,336.09	236,817.00	220,799.57	227,091.00	249,532.00
10174112	Contract Labor	3,900.00	4,900.00	4,900.00	4,900.00	4,900.00	4,900.00
10174142	Workmen's Compensation	8,198.77	2,555.91	9,363.00	9,283.79	9,363.00	9,382.00
10174143	Insurance- Life and Health	29,101.86	32,095.94	44,282.00	41,644.59	44,282.00	45,336.00
10174150	Employer Tax Expense	4,154.16	4,350.95	4,065.00	4,029.61	4,065.00	4,366.00
10174161	Employer FPPA Contribution	19,797.89	21,975.57	27,527.00	22,635.14	27,527.00	28,780.00
10174205	Equipment	230.67	.00	1,500.00	170.24	500.00	1,000.00
10174210	Supplies	1,623.93	1,206.93	2,000.00	1,480.87	1,500.00	1,500.00
10174225	Uniforms	811.20	377.79	1,500.00	278.00	800.00	1,500.00
10174231	Gas and Oil	3,693.44	5,240.59	5,000.00	4,118.88	4,500.00	5,000.00
10174233	Equipment Maintenance	588.03	408.10	1,000.00	205.00	1,000.00	1,000.00
10174317	Car Towing	760.00	.00	300.00	.00	300.00	300.00
10174334	Dues and Licenses	1,116.82	1,603.70	1,700.00	1,803.60	2,000.00	2,000.00
10174346	Telephone	1,368.85	2,311.57	2,200.00	2,613.51	2,784.00	2,200.00
10174350	Communications-Maint/Repair	235.00	235.00	500.00	220.00	350.00	500.00
10174352	Legal Fees	598.00	.00	500.00	.00	.00	500.00
10174356	Computer Maintenance	.00	200.00	2,000.00	1,600.00	1,600.00	1,600.00
10174358	Training and Travel	13,404.20	6,265.73	9,500.00	3,866.10	5,000.00	7,000.00

Account Number	Account Title	2021-21 Prior year 2 Actual	2022-22 Prior year Actual	2023-23 Current year Budget	2023-23 Year to Date	2023-23 Current year Projected budget	2024-24 Future year Budget
10174377	Vehicle Maintenance	821.02	20,499.49	2,500.00	891.36	1,800.00	2,500.00
10174378	Special Investigation	269.00	695.07	1,500.00	678.51	679.00	1,500.00
10174402	Grant/Donations expense - Misc	.00	.00	400.00	300.00	300.00	400.00
10174404	Grant/Donations Exp Comm Supp	1,636.82	.00	.00	3,334.76	3,600.00	.00
10174805	Miscellaneous	500.00	120.80	500.00	105.00	105.00	500.00
10174850	Animal Control	.00	.00	250.00	.00	.00	250.00
10174852	Wellness Expense	.00	.00	.00	.00	.00	2,484.00
10174853	Patient Transport	.00	.00	500.00	.00	.00	500.00
10174900	Capital Outlay	51,710.00	26,842.39	.00	.00	.00	.00
10174905	Staff Advertising	.00	.00	500.00	.00	.00	500.00
10174930	Lease/Purchase Payments	12,085.76	6,202.55	4,241.00	4,241.48	4,242.00	4,241.00
	Total Police Expenditures:	369,002.78	373,424.17	365,045.00	329,200.01	348,288.00	379,271.00
Streets Expenditures							
10184111	Salaries	34,276.31	38,449.80	51,556.00	38,289.86	51,556.00	54,967.00
10184142	Workmen's Compensation	4,295.66	1,489.22	4,961.00	4,742.43	4,961.00	4,805.00
10184143	Insurance- Life and Health	8,819.53	7,637.15	11,490.00	7,913.01	11,490.00	11,716.00
10184150	Employer Tax Expense	2,656.23	3,109.95	3,873.00	3,076.55	3,873.00	4,121.00
10184160	Employer Pension Contribution	922.06	1,632.81	2,918.00	2,234.91	2,918.00	3,114.00
10184210	Supplies	1,141.44	143.55	3,000.00	1,128.48	2,500.00	3,000.00
10184234	Building Repairs	.00	.00	.00	5.38	.00	.00
10184235	Utilities	651.68	651.56	600.00	488.56	600.00	600.00
10184238	Street Maint/Impr 1%	19,816.64	18,763.27	30,000.00	5,660.25	20,000.00	30,000.00
10184239	Street Scoria	597.00	208.71	1,500.00	923.82	1,500.00	1,500.00
10184513	Insurance Property/Liability	1,941.03	2,160.18	2,355.00	2,412.31	2,413.00	3,072.00
10184805	Miscellaneous	.00	.00	500.00	.00	.00	500.00
10184900	Capital Outlay	.00	.00	5,000.00	.00	.00	15,000.00
10184930	Lease/Purchase Payments	24,762.60	22,894.47	27,013.00	21,996.19	27,013.00	27,013.00
10184999	Allocate Operating Expenses	1,251.62-	7,241.56	18,262.00	12,327.53	18,262.00	18,262.00
	Total Streets Expenditures:	98,628.56	104,382.23	163,028.00	101,199.28	147,086.00	177,670.00
Judicial Expenditures							
10194111	Salaries	151.04	253.71	627.00	367.98	450.00	628.00
10194112	Contract Labor	2,400.00	1,600.00	1,200.00	1,000.00	1,200.00	1,800.00
10194150	Employer Tax Expense	12.00	19.92	48.00	28.89	48.00	47.00
10194334	Association Dues	.00	.00	20.00	.00	.00	20.00
10194358	Training and Travel	.00	.00	200.00	.00	.00	200.00
	Total Judicial Expenditures:	2,563.04	1,873.63	2,095.00	1,396.87	1,698.00	2,695.00
Rec Program and Special Events							
10204111	Salaries	83,596.24	110,890.22	113,433.00	104,710.61	113,433.00	147,613.00
10204142	Workmen's Compensation	1,247.75	1,474.56	2,701.00	1,350.03	2,701.00	1,373.00
10204143	Insurance-Life and Health	7,752.76	8,877.00	12,359.00	13,236.96	13,237.00	22,674.00
10204150	Employer Tax Expense	6,667.00	8,895.80	8,521.00	8,073.76	8,521.00	11,067.00
10204160	Employer Pension Contribution	724.75	2,802.99	3,680.00	1,200.36	3,680.00	3,800.00
10204194	Contract Labor	975.00	975.00	1,200.00	1,160.00	1,200.00	1,200.00
10204210	Supplies	7,000.03	13,798.43	7,500.00	7,274.69	7,500.00	8,500.00
10204213	Rent	4,983.00	15,161.52	16,980.00	16,980.90	16,980.00	16,980.00
10204215	Activity Fees	9,482.77	19,534.41	15,000.00	22,230.92	23,000.00	18,000.00
10204231	Fuel	857.09	1,804.79	1,500.00	1,030.90	1,250.00	1,500.00
10204233	Equipment Maintenance	.00	.00	.00	263.00	263.00	.00
10204234	Building Repairs	.00	.00	.00	.00	.00	.00
10204334	Dues and Licenses	253.50	425.97	500.00	821.50	822.00	800.00

Account Number	Account Title	2021-21 Prior year 2 Actual	2022-22 Prior year Actual	2023-23 Current year Budget	2023-23 Year to Date	2023-23 Current year Projected budget	2024-24 Future year Budget
10204345	Telephone	1,094.59	776.63	720.00	588.97	650.00	720.00
10204358	Training and Travel	118.16	35.00	600.00	1,634.00	1,634.00	7,600.00
10204377	Vehicle Maintenance	215.53	1,257.24	1,800.00	983.78	1,800.00	1,500.00
10204805	Miscellaneous	.00	.00	200.00	.00	.00	200.00
10204900	Capital Outlay	.00	.00	.00	.00	.00	.00
10204930	Lease/Purchase Payments	5,694.50	11,699.41	13,500.00	13,500.00	13,500.00	13,500.00
	Total Rec Program and Special Events:	130,662.67	198,408.97	200,194.00	195,040.38	210,171.00	257,027.00
Parks/Open Space Expenditures							
10214111	Salaries	19,390.64	26,154.39	22,056.00	53,479.95	51,000.00	23,421.00
10214143	Insurance-Life and Health	1,737.77	986.28	3,830.00	2,533.37	3,830.00	3,905.00
10214150	Employee Tax Expense	1,545.80	2,155.61	1,657.00	4,222.08	5,820.00	459.00
10214160	Employer Pension Contribution	131.24	311.51	973.00	726.04	973.00	1,038.00
10214194	Contract Labor	30.00	.00	500.00	.00	.00	500.00
10214210	Supplies	2,907.95	3,073.15	4,000.00	4,364.19	4,365.00	5,000.00
10214231	Fuel	.00	.00	200.00	.00	.00	250.00
10214233	Equipment Maintenance	332.28	1,348.42	1,300.00	429.37	1,300.00	1,300.00
10214234	Building Repairs	342.98	249.93	2,000.00	.00	.00	2,000.00
10214235	Utilities	13,727.48	12,865.11	13,000.00	13,216.66	14,000.00	13,000.00
10214240	Park Improvements	236.85	6,695.16	5,000.00	1,701.67	500.00	5,000.00
10214805	Miscellaneous	.00	25.25	200.00	1,037.50	1,038.00	200.00
10214900	Capital Outlay	50,776.39	.00	50,000.00	.00	.00	50,000.00
	Total Parks/Open Space Expenditures:	91,159.38	53,864.81	104,716.00	81,710.83	82,826.00	106,073.00
	General Fund Revenue Total:	1,104,334.16	1,272,670.46	1,164,060.70	1,155,060.54	1,232,021.00	1,369,918.00
	General Fund Expenditure Total:	907,058.52	988,259.26	1,103,256.00	926,714.12	1,028,701.00	1,321,440.00
	Net Total General Fund:	197,275.64	284,411.20	60,804.70	228,346.42	203,320.00	48,478.00

Account Number	Account Title	2021-21 Prior year 2 Actual	2022-22 Prior year Actual	2023-23 Current year Budget	2023-23 Year to Date	2023-23 Current year Projected budget	2024-24 Future year Budget
Electric							
Electric Revenue							
20063401	Sales and Service	1,343,134.07	1,209,624.87	1,385,619.00	1,060,723.97	1,181,973.00	1,265,913.00
20063406	Tap Fees	500.00	500.00	1,000.00	500.00	1,000.00	1,000.00
20063409	Sales Tax	.00	3,667.52-	.00	1,323.49-	.00	.00
20063442	Disconnect Notices	120.00	60.00	.00	60.00	.00	.00
20063443	Disconnect/Connect Fees	270.00	420.00	500.00	.00	160.00	500.00
20063530	Penalties- Utility Late Fees	19,752.74	22,372.66	20,000.00	24,864.49	25,550.00	20,000.00
20063620	Pole Rental	4,249.60	2,033.50	4,300.00	2,033.50	2,034.00	4,300.00
20063680	NMPP Capacity Pymt	31,280.00	32,640.00	31,280.00	29,920.00	31,280.00	31,280.00
20063681	NMPP Energy Pymt	18,981.84	4,374.16	45,000.00	17,240.86	18,950.00	45,000.00
20063683	Miscellaneous	2,968.57	.00	200.00	316.00	316.00	200.00
20063690	Parts & Labor Chargebacks	.00	.00	500.00	.00	.00	500.00
20063694	Grants	85,401.00	22,977.61	.00	.00	.00	.00
Total Electric Revenue:		1,506,657.82	1,291,335.28	1,488,399.00	1,134,335.33	1,261,263.00	1,368,693.00
Electric Expenditures							
20114111	Salaries	150,059.97	169,748.56	201,957.00	165,227.06	201,957.00	214,151.00
20114142	Workmen's Compensation	1,250.50	152.97	1,400.00	1,585.76	1,600.00	1,602.00
20114143	Insurance- Life and Health	33,962.15	32,193.23	45,680.00	32,131.30	45,680.00	49,591.00
20114150	Employer Tax Expense	11,718.59	13,611.73	15,171.00	13,290.45	15,171.00	16,316.00
20114160	Employer Pension Contribution	3,964.32	7,042.11	12,117.00	9,282.95	12,117.00	12,849.00
20114190	Maintenance Contract	2,270.88	1,100.00	2,800.00	18,290.34	18,290.00	2,800.00
20114194	Contract Labor	29,414.64	33,354.81	10,000.00	11,855.87	11,856.00	12,000.00
20114210	Supplies	5,886.86	105.50	8,000.00	.00	8,000.00	8,000.00
20114223	Permits	224.18	173.45	1,000.00	173.45	250.00	1,000.00
20114227	Power Purchased MEAN	697,326.00	689,923.20	730,000.00	588,255.69	700,000.00	730,000.00
20114231	Gas and Oil	14,546.28	5,253.35	17,000.00	15,155.45	17,000.00	18,000.00
20114233	Equipment Maintenance	8,646.42	1,462.60	20,000.00	120.42	8,500.00	20,000.00
20114234	Building Repairs	81.92	.00	500.00	21.28	100.00	500.00
20114235	Utilities	6,482.10	6,482.51	6,105.00	4,890.69	6,105.00	6,105.00
20114241	Small Tools	.00	.00	800.00	.00	800.00	800.00
20114250	Lights- Replacement	.00	.00	4,000.00	.00	1,500.00	4,000.00
20114334	Association Dues	1,298.94	821.71	1,500.00	1,820.92	1,821.00	1,800.00
20114352	Legal	529.00	1,380.00	.00	.00	.00	.00
20114358	Training and Travel	.00	.00	2,000.00	.00	.00	2,000.00
20114400	Bad Debt	7,024.57	393.14-	8,000.00	792.67-	.00	8,000.00
20114513	Insurance Property/Liability	15,533.01	21,813.15	18,305.00	18,736.32	18,736.00	23,237.00
20114600	Conservation	.00	.00	4,000.00	.00	.00	4,000.00
20114700	Management Fee	73,780.00	97,341.48	97,311.00	73,013.61	97,311.00	97,311.00
20114805	Miscellaneous	.00	250.00	500.00	.00	.00	500.00
20114901	Meters	1,500.00	3,919.07	2,000.00	.00	.00	2,000.00
20114902	Depreciation	36,148.02	39,458.06	.00	.00	.00	.00
20114910	Professional Fees	.00	2,820.00	.00	2,420.00	3,608.00	7,850.00
20114999	Allocate Operating Expenses	35,708.19	40,887.79	19,883.00	21,600.79	26,000.00	32,731.00
Total Electric Expenditures:		1,137,356.54	1,168,902.14	1,230,029.00	977,079.68	1,196,402.00	1,277,143.00
Capital Outlay							
20124900	Capital Outlay	5,088.80	.00	280,000.00	15,000.00	50,000.00	300,000.00
Total Capital Outlay:		5,088.80	.00	280,000.00	15,000.00	50,000.00	300,000.00

Account Number	Account Title	2021-21 Prior year 2 Actual	2022-22 Prior year Actual	2023-23 Current year Budget	2023-23 Year to Date	2023-23 Current year Projected budget	2024-24 Future year Budget
Debt Service							
20134930	Lease/Purchase Payments	654.80	500.59	8,048.00	7,772.39	8,048.00	8,048.00
	Total Debt Service:	654.80	500.59	8,048.00	7,772.39	8,048.00	8,048.00
	Electric Revenue Total:	1,506,657.82	1,291,335.28	1,488,399.00	1,134,335.33	1,261,263.00	1,368,693.00
	Electric Expenditure Total:	1,143,100.14	1,169,402.73	1,518,077.00	999,852.07	1,254,450.00	1,585,191.00
	Net Total Electric:	363,557.68	121,932.55	29,678.00-	134,483.26	6,813.00	216,498.00-

Account Number	Account Title	2021-21 Prior year 2 Actual	2022-22 Prior year Actual	2023-23 Current year Budget	2023-23 Year to Date	2023-23 Current year Projected budget	2024-24 Future year Budget
Water							
Water Revenue							
30063404	Sales and Service Fees	431,048.19	427,586.44	441,824.00	392,039.80	441,824.00	441,824.00
30063406	Tap Fees	12,480.00	480.00	12,750.00	5,780.00	5,900.00	12,750.00
30063415	Water Meters	.00	154.79	250.00	.00	250.00	250.00
30063530	Penalties- Utility Late Fees	453.70	1,596.72	500.00	1,571.78	1,600.00	500.00
30063683	Miscellaneous	438.75	.00	.00	.00	.00	.00
30063690	Parts & Labor Chargebacks	.00	.00	100.00	.00	.00	100.00
30063694	Grant/Donation	68,406.15	226,482.86	362,082.00	206,745.50	247,895.00	84,000.00
Total Water Revenue:		512,826.79	656,300.81	817,506.00	606,137.08	697,469.00	539,424.00
Water Expenditures							
30114111	Salaries	87,386.06	99,632.43	114,052.00	93,904.84	114,052.00	120,172.00
30114142	Workmen's Compensation	2,245.71	736.46	2,591.00	2,464.34	2,591.00	2,517.00
30114143	Insurance- Life and Health	17,244.11	17,045.00	22,613.00	16,248.72	22,613.00	25,088.00
30114150	Employer Tax Expense	6,872.66	7,997.30	8,568.00	7,586.71	8,568.00	9,529.00
30114160	Employer Pension Contribution	2,323.40	4,265.86	6,668.00	5,257.58	6,668.00	7,027.00
30114193	Treasurer's Fees	.00	.00	.00	546.94	600.00	.00
30114194	Contract Labor	7,653.77	.00	2,600.00	.00	.00	2,600.00
30114210	Supplies	14,966.08	1,899.41	9,000.00	4,317.64	5,000.00	9,000.00
30114221	Chemicals	5,124.16	3,511.86	8,000.00	18,813.76	19,000.00	10,000.00
30114222	Sampling	3,498.40	8,853.92	4,800.00	4,516.77	4,800.00	4,800.00
30114223	Permits	5,858.28	9,601.60	12,500.00	13,257.06	13,257.00	12,500.00
30114231	Gas and Oil	.00	.00	200.00	53.45	100.00	200.00
30114233	Equipment Maintenance	3,340.49	15,821.61	10,000.00	14,154.70	16,000.00	20,000.00
30114234	Building Repairs	710.43	.00	800.00	179.05	180.00	800.00
30114235	Utilities	23,240.69	23,040.77	27,000.00	18,899.43	22,000.00	27,000.00
30114238	Maintenance	.00	1,227.10	3,000.00	.00	2,000.00	3,000.00
30114243	Maintenance Contract	1,170.88	.00	1,200.00	.00	1,200.00	1,200.00
30114334	Association Dues	275.00	300.00	325.00	320.00	300.00	325.00
30114346	Telephone	3,102.48	3,193.72	2,800.00	2,712.96	2,800.00	2,800.00
30114352	Legal Fees	.00	577.30	500.00	1,066.00	1,066.00	500.00
30114356	Computer Maintenance	.00	55.00	500.00	250.00	250.00	500.00
30114358	Training and Travel	89.63	22.34	2,000.00	14.07	100.00	1,500.00
30114400	Bad Debt	203.05	6,718.17	.00	2,426.85	.00	.00
30114513	Insurance Property/Liability	9,438.24	10,981.25	11,945.00	12,223.72	12,224.00	14,942.00
30114600	Conservation	.00	.00	2,000.00	.00	.00	2,000.00
30114700	Management Fee	23,531.48	.00	.00	.00	.00	.00
30114805	Miscellaneous	132.10	.00	.00	.00	.00	.00
30114901	Meters	4,830.45	3,155.66	.00	.00	.00	5,000.00
30114902	Depreciation	186,839.47	.00	.00	.00	.00	.00
30114910	Professional Fees	.00	2,492.50	5,000.00	13,101.94	13,102.00	26,000.00
30114999	Allocate Operating Expenses	35,708.09	40,887.80	19,883.00	21,600.74	26,000.00	32,731.00
Total Water Expenditures:		445,785.11	262,017.06	278,545.00	253,917.27	294,471.00	341,711.00
Capital Outlay							
30124900	Capital Outlay	.00	1,048.61	590,000.00	571,420.70	590,000.00	282,150.00
30124902	Depreciation	.00	171,873.12	.00	.00	.00	.00
Total Capital Outlay:		.00	172,921.73	590,000.00	571,420.70	590,000.00	282,150.00
Debt Service							
30134624	DWRF Interest	6,747.97	4,377.64	1,933.00	1,911.20	1,933.00	.00

Account Number	Account Title	2021-21 Prior year 2 Actual	2022-22 Prior year Actual	2023-23 Current year Budget	2023-23 Year to Date	2023-23 Current year Projected budget	2024-24 Future year Budget
30134625	DWRF Principal	.00	61,042.04-	63,508.00	63,507.93	63,508.00	.00
30134628	Due to Sewer Fund	.00	.00	8,750.00	8,750.00	8,750.00	58,750.00
30134930	Lease/Purchase Payments	654.80	500.59	8,048.00	7,772.39	8,048.00	8,048.00
Total Debt Service:		7,402.77	56,163.81-	82,239.00	81,941.52	82,239.00	66,798.00
Water Revenue Total:		512,826.79	656,300.81	817,506.00	606,137.08	697,469.00	539,424.00
Water Expenditure Total:		453,187.88	378,774.98	950,784.00	907,279.49	966,710.00	690,659.00
Net Total Water:		59,638.91	277,525.83	133,278.00-	301,142.41-	269,241.00-	151,235.00-

Account Number	Account Title	2021-21 Prior year 2 Actual	2022-22 Prior year Actual	2023-23 Current year Budget	2023-23 Year to Date	2023-23 Current year Projected budget	2024-24 Future year Budget
Sewer							
Sewer Revenue							
40063404	Sales and Service Fees	366,267.02	376,650.52	368,947.00	344,581.17	368,947.00	370,463.00
40063406	Tap Fees	12,980.00	480.00	12,750.00	5,440.00	12,750.00	12,750.00
40063530	Penalties- Utility Late Fees	453.58	1,596.74	500.00	1,571.82	1,600.00	500.00
40063611	Interest Income	17.05	295.79	50.00	.00	.00	50.00
40063683	Miscellaneous	438.75	.00	.00	.00	.00	.00
40063684	Rebate YVEA	210.23	1,295.13	350.00	.00	.00	350.00
40063720	Loan proceeds	.04	.00	8,750.00	8,750.00	8,750.00	58,750.00
Total Sewer Revenue:		380,366.67	380,318.18	391,347.00	360,342.99	392,047.00	442,863.00
Sewer Expenditures							
40114111	Salaries	87,386.06	95,523.78	114,052.00	93,304.08	114,052.00	120,172.00
40114142	Workmen's Compensation	1,460.96	232.05	2,200.00	1,801.67	2,200.00	1,831.00
40114143	Insurance- Life and Health	17,244.58	17,013.64	22,613.00	16,241.73	22,613.00	25,068.00
40114150	Employer Tax Expense	6,872.22	7,672.82	8,568.00	7,541.85	8,568.00	9,529.00
40114160	Employer Pension Contribution	2,323.35	4,265.80	6,668.00	5,257.06	6,668.00	7,027.00
40114193	Treasurer's Fees	.00	.00	.00	546.98	600.00	.00
40114194	Contract Labor	.00	480.00	1,000.00	.00	.00	1,000.00
40114210	Supplies	1,666.82	59.58	3,000.00	6,136.87	6,200.00	3,000.00
40114221	Chemicals	13,326.33	20,855.05	8,000.00	11,537.11	12,000.00	12,000.00
40114222	Sampling	2,815.34	6,509.15	12,000.00	13,617.22	14,000.00	16,500.00
40114223	Permits	2,678.00	2,586.00	3,000.00	.00	3,000.00	3,000.00
40114230	Utilities	31,623.42	43,003.28	32,000.00	26,894.75	32,000.00	32,000.00
40114233	Equipment Maintenance	4,319.53	3,029.80	1,000.00	1,077.40	1,100.00	6,500.00
40114234	Building Repairs	2,023.30	.00	500.00	143.19	250.00	500.00
40114235	Sewer Line Maintenance	.00	.00	2,000.00	.00	2,000.00	2,000.00
40114238	Maintenance	.00	.00	2,000.00	.00	2,000.00	2,000.00
40114352	Legal Fees	.00	.00	.00	.00	.00	.00
40114358	Training and Travel	.00	.00	500.00	.00	.00	500.00
40114400	Bad Debt	89.92	4,403.27	.00	46.64	.00	.00
40114513	Insurance Property/Liability	7,997.00	8,896.35	9,670.00	9,895.49	9,896.00	11,977.00
40114700	Management Fee	19,018.20	19,018.20	19,018.20	14,263.65	19,018.00	19,018.00
40114805	Miscellaneous	.00	175.00	500.00	.00	.00	500.00
40114902	Depreciation	129,757.57	134,113.61	.00	.00	.00	.00
40114910	Professional Fees	39,222.47	3,556.82	9,000.00	4,774.06	4,775.00	17,850.00
40114999	Allocate Operating Expenses	35,708.16	40,887.77	19,883.00	21,600.73	26,000.00	32,731.00
Total Sewer Expenditures:		405,533.23	412,281.97	277,172.20	234,680.48	286,940.00	324,703.00
Capital Outlay							
40124900	Capital Outlay	2,000.00	.00	25,000.00	.00	.00	25,000.00
Total Capital Outlay:		2,000.00	.00	25,000.00	.00	.00	25,000.00
Debt Service							
40134700	Sewer Project Loan	34,242.54	26,855.85	56,647.00	56,647.06	56,647.00	56,647.00
40134930	Lease/Purchase Payments	654.68	500.56	8,048.00	7,772.39	8,048.00	8,048.00
Total Debt Service:		34,897.22	27,356.41	64,695.00	64,419.45	64,695.00	64,695.00
Sewer Revenue Total:		380,366.67	380,318.18	391,347.00	360,342.99	392,047.00	442,863.00
Sewer Expenditure Total:		442,430.45	439,638.38	366,867.20	299,099.93	351,635.00	414,398.00

Account Number	Account Title	2021-21 Prior year 2 Actual	2022-22 Prior year Actual	2023-23 Current year Budget	2023-23 Year to Date	2023-23 Current year Projected budget	2024-24 Future year Budget
Net Total Sewer:		62,063.78-	59,320.20-	24,479.80	61,243.06	40,412.00	28,465.00

Account Number	Account Title	2021-21 Prior year 2 Actual	2022-22 Prior year Actual	2023-23 Current year Budget	2023-23 Year to Date	2023-23 Current year Projected budget	2024-24 Future year Budget
Trash							
Trash Revenue							
50063400	Sales and Service Charge	143,748.13	162,968.81	161,454.00	156,654.41	169,759.00	208,820.00
Total Trash Revenue:		143,748.13	162,968.81	161,454.00	156,654.41	169,759.00	208,820.00
Trash Expenditures							
50114111	Salaries	4,535.03	3,741.34	4,984.00	3,838.59	4,984.00	5,398.00
50114143	Insurance- Life and Health	2,018.90	791.63	1,236.00	524.28	1,236.00	2,250.00
50114150	Employer Tax Expense	336.15	289.44	374.00	303.85	374.00	405.00
50114160	Employer Pension Contribution	73.75	.00	299.00	85.07	299.00	324.00
50114229	Residential Trash Service	144,064.00	126,849.50	149,226.00	120,308.95	150,489.00	179,721.00
50114400	Bad Debt	569.82	.00	.00	.00	.00	.00
50114999	Allocate Operating Expenses	4,907.66	4,003.98	5,260.00	2,529.05	5,260.00	5,260.00
Total Trash Expenditures:		156,505.31	135,675.89	161,379.00	127,589.79	162,642.00	193,358.00
Trash Revenue Total:		143,748.13	162,968.81	161,454.00	156,654.41	169,759.00	208,820.00
Trash Expenditure Total:		156,505.31	135,675.89	161,379.00	127,589.79	162,642.00	193,358.00
Net Total Trash:		12,757.18-	27,292.92	75.00	29,064.62	7,117.00	15,462.00
Net Grand Totals:		545,651.27	651,842.30	77,596.50-	151,994.95	11,579.00-	275,328.00-

Report Criteria:
- Accounts to include: With balances or activity
- Exclude Funds: 60
- 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