

Account #	Account Description	2014 Audited Final	2015 Budgeted	2015 Amended	2016 Budgeted	Comments
GENERAL FUND - REVENUE	BEGINNING FUND BALANCE	\$ 278,513	\$ 322,986	\$ 356,526	\$ 359,192	
	TAXES					
10-40-05	AD VALOREM TAX (Current Taxes)	155,869	165,994	168,663	178,745	11.799 mills-set amount
10-40-10	SPEC. OWNERSHIP TAX (SO Taxes)	17,441	17,500	20,000	17,500	
10-40-30	INTEREST ON PROPERTY TAX (Interest)	792	1,500	600	1,000	
10-40-40	DELINQUENT TAXES	777	2,500	859	1,000	
10-40-55	50% SHAREBACK OF R&B LEVY	5,409	4,500	5,800	4,500	
10-40-60	MOTOR VEHICLE REGISTRATION (Dis Lic Fees)	3,566	3,500	5,700	3,500	
10-40-70	SALES TAX	468,666	458,297	512,078	537,682	3% of 4% TOF Tax
10-40-75	SALES TAX - STREETS	156,222	152,966	170,693	179,227	1% of 4% TOF Tax
10-40-80	HIGHWAY USER'S TAX	30,649	30,000	30,000	30,000	
10-40-85	SEVERANCE TAX	22,524	2,500	12,228	2,500	
10-40-86	MINERAL LEASE REVENUE	1,783		1,040	1,000	
10-40-90	CIGARETTE TAX	1,994	2,000	2,100	2,000	
10-40-96	LODGING TAX	26,423	30,000	32,000	30,000	
	TOTAL	\$ 892,115	\$ 871,257	\$ 961,761	\$ 988,654	
	LICENSES					
10-41-10	LIQUOR LICENSES	2,298	2,300	1,455	1,500	
10-41-30	DOG LICENSES	60	100	125	125	
10-41-32	LIVESTOCK PERMIT	5	50	-	.	
10-41-34	COMMERCIAL FLY FISHING PERMIT	105	150	375	375	
10-41-40	*BUILDING PERMITS	8,518	3,000	11,211	4,000	
10-41-41	* SURCHARGE: STREETS 5%	731	230	686	247	
10-41-42	* SURCHARGE: PARKS & REC 5%	731	230	686	247	
10-41-50	FRANCHISE TAX (Xcel 3% Fee) (CNG 5%)	51,075	60,000	57,000	55,000	
10-41-60	GOLD PANNING PERMITS/DONATIONS	1,745	1,500	2,010	2,000	
10-41-70	BUSINESS LICENSES	5,250	5,200	5,620	5,400	
10-41-80	SIGN PERMITS	175	100	400	400	
*10-41-90	* EXCAVATION PERMITS	200	100	291	200	
*10-41-92	* MECHANICAL PERMIT	200	150	-	-	
*10-41-94	* STREET CUT	500	500	-	500	
*10-41-96	* FENCE PERMIT	360	240	322	240	
10-41-97	SPECIAL EVENTS PERMIT	2,110	2,500	2,150	2,500	
*10-41-98	* RESIDE/REROOF PERMIT	1,350	600	1,900	1,000	Permits with an * get 10% surcharged
	TOTAL	\$ 75,413	\$ 76,950	\$ 84,231	\$ 73,734	

Account #	Account Description	2014 Audited Final	2015 Budgeted	2015 Amended	2016 Budgeted	Comments
	FEES					
10-42-75	PLANNING & DEVELOPMENT FEES	1,395	2,000	2,300	2,000	** bill backs from Town Attorney & Planner
10-42-90	COPIES & FAXES	210	200	275	200	
	TOTAL	\$ 1,605	\$ 2,200	\$ 2,575	\$ 2,200	
	LAW ENFORCEMENT					
10-45-05	TRAFFIC FINES (DUI & Parking Ticket Pymts)	25,495	32,000	21,047	32,000	
10-45-10	SURCHARGE: POLICE TRAINING (\$15.00)	2,945	3,300	2,745	3,300	
10-45-15	COURT COSTS \$31.00	1,900	1,500	1,612	1,500	
10-45-20	DEFAULT/OJW FEES \$30.00	150	300	135	300	
10-45-30	OTHER FINES	100		1,000	1,000	
10-45-80	VIN INSPECTIONS	133	100	188	100	
10-45-90	MISCELLANEOUS	3,827	600	1,900	600	
	TOTAL	\$ 34,549	\$ 37,800	\$ 28,627	\$ 38,800	
	INTEREST					
10-46-05	INTEREST ON COLOTRUST	3	3	9	5	
10-46-10	INTEREST ON STREET CUT BONDS	9	10	9	9	
10-46-30	INTEREST ON CHECKING	423	340	900	900	
	TOTAL	\$ 436	\$ 353	\$ 918	\$ 914	
	EVENTS					
10-47-39	4TH OF JULY	1,636	3,000	2,933	3,500	
10-47-50	TGIFAIRPLAY REVENUE	3,512	6,000	8,864	9,000	
10-47-52	REAL COLORADO CHRISTMAS		500	500	500	
10-47-53	SPOOKTACULAR DONATIONS	0	50	50	100	
10-47-54	VICTORIAN BALL	5,538	2,500	2,500	5,000	
10-47-55	BEAD & FIBER SHOW		3,000	1,900	3,000	
10-47-56	BURRO DAYS		45,000	39,001	45,000	
10-47-57	PEACH FUNDRAISER		3,500	2,660	3,500	
10-47-58	DISC GOLF			2,214	1,000	
10-47-70	PLEIN AIR EVENT	24,113	25,000	23,448	25,000	
	TOTAL	\$ 34,799	\$ 88,550	\$ 84,070	\$ 95,600	

Account #	Account Description	2014 Audited Final	2015 Budgeted	2015 Amended	2016 Budgeted	Comments
	MISCELLANEOUS					
10-47-00	MISCELLANEOUS INCOME	6,945	5,000	5,000	5,000	
10-47-10	CEMETERY	600	300	900	300	
10-47-30	SALE OF TOWN ASSETS	-	-	-	-	
10-47-38	TOWN CLEAN UP DONATIONS	335	500	50	500	
10-47-40	DONATIONS	6,725	-	3,040	-	
10-47-49	STREET LIGHTS	10,626	10,800	10,800	10,800	collected on utility bills
10-47-60	525 HATHAWAY - RENT & UTILITY			1,800	2,400	rent & utility reimbursement/siding
10-47-80	FAIRPLAY BEACH PROJECT	2,905	2,000	-	-	
10-47-82	PUBLIC SPACE USE PERMIT	184	250	108	200	
10-47-87	GRANT/COMP PLAN/SANITATION/ENTRANCE DESIGN/CTF	19,758	35,203	15,204	-	comp plan luc
	TOWN HALL RENT	12,395				
10-47-90	TRANSFER FROM FUND BALANCE	(36,993)	-	-	-	
	TOTAL	\$ 23,480	\$ 54,053	\$ 36,902	\$ 19,200	
	TOTAL GENERAL FUND REVENUE	\$ 1,062,396	\$ 1,131,163	\$ 1,199,083	\$ 1,219,102	
	TOTAL AVAILABLE RESOURCES	\$ 1,340,909	\$ 1,454,149	\$ 1,555,609	\$ 1,578,293	

Account #	Account Description	2014 Audited Final	2015 Budgeted	2015 Amended	2016 Budgeted	Comments
GENERAL FUND - EXPENSES						
	ADMINISTRATION					
10-50-02	401A EMPLOYER MATCH	3,172	3,832	3,653	3,922	3% of gross salaries +admin fee
10-50-05	SALARIES - ADMINISTARATOR/CLERK /TREASURER/SPECIAL EVENTS	98,888	119,415	121,760	122,401	Tina 60%, Kim 50%, Claudia 30%, Julie 100%
	PART TIME HOURLY				6,720	
10-50-11	SS/MEDICARE EXPENSE	7,933	9,300	9,454	10,043	7.65% of gross salaries
10-50-12	UNEMPLOYMENT EXPENSE	313	365	371	394	.003% of gross salaries
10-50-13	EMPLOYEE HEALTH INSURANCE	30,717	32,869	31,000	30,003	health, life, vision, dental
10-50-14	WORKER'S COMPENSATION	514	564	547	820	
10-50-15	EDUCATION	3,788	3,000	4,442	3,000	
10-50-16	ADMIN VEHICLE	3,611	3,600	3,600	3,600	
10-50-20	TOWN HALL LEASE PURCHASE		18,596	18,596	18,596	
10-50-23	TOWN HALL EXPENSE - UTILITIES	6,839	7,000	7,000	7,000	electric, natural gas, trash
10-50-25	TOWN HALL EXPENSE - BLDG. REP.	2,053	1,000	1,000	1,000	misc repairs/paint deck
10-50-27	TOWN HALL EXPENSE - SUPPLIES	1,225	1,200	700	1,700	cleaning & bathroom supplies/fireproof cabinet
10-50-28	TOWN HALL IMPROVEMENTS	-		-	8,000	generator
10-50-30	OFFICE SUPPLIES	2,563	2,500	2,800	2,500	
10-50-32	EQUIPMENT RENTAL	3,642	5,000	5,000	5,000	copier lease
10-50-35	POSTAGE EXPENSE	438	600	600	600	bus. license bills, notices etc.
10-50-50	ELECTION EXPENSE	33	1,000		1,500	
10-50-55	BOARD OF TRUSTEE SALARY	2,111	2,160	1,826	2,160	board payroll 60% admin, 20% water, 20% san
10-50-56	OTHER TRUSTEE EXPENSES	156	300	50	100	
10-50-57	TOWN ATTORNEY LEGAL SERVICES	38,991	24,000	15,000	24,000	
10-50-60	COMPUTER/SOFTWARE/SUPPORT	6,936	7,000	7,500	7,000	software support/repairs
10-50-65	TELEPHONE/INTERNET	11,052	9,000	8,000	8,000	
10-50-70	MISCELLANEOUS EXPENSE	5,771	1,000	1,500	1,000	
10-50-71	FSD FEASIBILITY	11,046				
10-50-75	CODIFICATION	1,244	2,500	1,610	5,000	codifying new land use code
10-50-76	ESTIP AGREEMENT	59,499	60,000	68,000	68,000	ESTIP Agreements
	TOTAL	\$ 302,535	\$ 315,801	\$ 314,008	\$ 342,057	

Account #	Account Description	2014 Audited Final	2015 Budgeted	2015 Amended	2016 Budgeted	Comments
GENERAL FUND - EXPENSES						
COMMUNITY DEVELOPMENT						
10-51-05	PROFESSIONAL FEES (Town Planner)	5,889	23,000	3,000	9,000	planner/loan costs for land
10-51-10	EDUCATION/BENEVOLENCE(Board Members)	1,479	5,000	3,500	5,000	CML, seminars,lighting contest
10-51-30	MARKETING	7,811	8,000	10,000	8,000	general marketing plan
10-51-34	TOWN BEAUTIFICATION	4,139	3,500	5,637	5,000	flowers/banners/benches
10-51-35	TOWN CLEAN UP DAY	8,054	6,000	6,036	6,000	
10-51-40	DUES AND MEMBERSHIPS	230	500	362	500	comm. dev dues, chamber dues, etc.
10-51-44	WAYFINDING SIGNAGE	890	-	-	-	
10-51-75	DONATIONS	220	500	100	500	
10-51-81	COMPREHENSIVE MASTER PLAN/LUC UPDATE	10,696	16,200	32,275		
10-51-85	PROPERTY IMPROVEMENT INCENTIVE PLAN	5,975	5,000	6,911	10,000	
10-51-90	525 HATHAWAY			7,500	8,000	
	TOTAL	\$ 45,382	\$ 67,700	\$ 75,321	\$ 52,000	
COMMUNITY DEVELOPMENT/EVENTS						
10-51-50	TGIFAIRPLAY CONCERT EXPENSE	9,489	9,000	13,997	15,000	3 concerts, 20x20 tent
10-51-62	BURRO DAYS	6,620	35,000	32,327	40,000	fireworks 2016/upgrade electric
10-51-63	LADIES RUN	560	1,000	489	500	sanolets/dumpster
10-51-64	BEAD AND FIBER SHOW	-	3,000	2,195	3,000	
10-51-70	WINTER/MISC EVENTS	3,177	5,000	5,000	4,000	
10-51-71	FIREWORKS/4TH OF JULY	11,593	7,500	9,857	8,000	
10-51-72	PLEIN AIR EVENT	24,551	20,000	25,055	20,000	
10-51-74	REAL COLORADO CHRISTMAS	1,751	1,000	3,400	2,800	
10-51-76	SPOOKTACULAR	326	500	500	500	
10-51-77	DISC GOLF TOURNAMENT			1,704	1,000	
10-51-82	PEACH FUNDRAISER	-	2,750	2,223	2,750	
10-51-83	VICTORIAN BALL	5,330	2,500	3,700	5,000	
	TOTAL	\$ 63,397	\$ 87,250	\$ 100,447	\$ 102,550	

Account #	Account Description	2014 Audited Final	2015 Budgeted	2015 Amended	2016 Budgeted	Comments
	JUDICIAL					
10-53-02	401A EMPLOYER MATCH	388	397	400	406	Claudia only - 3% Gross Salary + admin fee
10-53-05	MUNICIPAL JUDGE SALARY	1,224	7,200	7,255	7,380	
10-53-10	COURT CLERK	11,398	11,580	11,667	11,870	30% of Claudia's Salary
10-53-11	SS/MEDICARE EXPENSE	1,415	1,438	1,448	1,473	7.65% of gross salaries
10-53-12	UNEMPLOYMENT EXPENSE	56	56	57	58	.003% of gross salaries
10-53-13	EMPLOYEE HEALTH INSURANCE	5,541	5,540	5,495	5,522	health, life, vision, dental
10-53-14	WORKER'S COMPENSATION	57	77	57	40	
10-53-20	COURT ATTORNEY		500	88	500	
10-53-30	EDUCATION	197	200			
10-53-40	OPERATING EXPENSE	770	600	450	450	copies, documents, postage, crime star renewal
10-53-50	DUES AND MEMBERSHIPS	150	150	150	150	CAMCA
	TOTAL	\$ 21,195	\$ 27,738	\$ 27,066	\$ 27,848	

Account #	Account Description	2014 Audited Final	2015 Budgeted	2015 Amended	2016 Budgeted	Comments
GENERAL FUND - EXPENSES						
	POLICE DEPARTMENT					
10-54-01	POLICE SALARIES	129,937	142,438	144,360	145,994	Joel, Colin, Becky
10-54-04	PART TIME OFFICERS	14,939	10,000	16,871	23,300	raises for pt officers
10-54-05	PENSION CONTRIBUTION	12,450	15,098	15,302	15,475	fire&police pension association
10-54-10	UNIFORMS AND ACCESSORIES	5,180	3,500	6,500	3,500	
10-54-11	SS/MEDICARE EXPENSE	2,765	2,830	3,384	3,899	ss & medi - pt/medi - ft
10-54-12	UNEMPLOYMENT EXPENSE	434	457	484	508	.003% of gross salaries
10-54-13	EMPLOYEE HEALTH INSURANCE	42,238	41,441	29,169	46,478	health,vision, dental, life
10-54-14	WORKER'S COMPENSATION	7,645	7,384	6,705	6,493	
10-54-15	GASOLINE	7,815	7,500	6,100	6,000	
10-54-20	VEHICLE MAINTENANCE	5,908	4,000	2,000	4,000	
10-54-24	PROFESSIONAL TRAINING EXPENSE	2,384	3,000	3,000	3,000	officer training
10-54-25	POLICE CAR - LEASE	10,594	5,012	5,012		police vehicles - 2 paid off in 2015
10-54-26	IN-SERVICE TRAINING EXPENSE	1,171	2,000	2,000	2,000	officer training
10-54-28	VEHICLE RENTAL PYMT TO ISF		12,762	12,762	12,762	
10-54-30	RADAR & RADIO MAINTENANCE	1,356	500	500	500	
10-54-35	POLICE CAR EQUIPMENT	-	-	-	-	-
10-54-45	OPERATING SUPPLIES	1,888	1,500	3,000	1,500	postage, office supplies
10-54-50	EQUIPMENT	-	-	-	10,100	pbt's, body cameras, helmets, etc./solar speed signs
10-54-55	TELEPHONE/INTERNET	3,251	3,500	3,215	3,300	
10-54-60	MEMBERSHIPS - DUES	270	400	150	300	
10-54-65	COMPUTER/SOFTWARE/SUPPORT	2,930	2,000	2,000	2,000	crime star (900.00)+ maintenance
10-54-75	INVESTIGATIVE SERVICES	662	1,000	679	1,000	
10-54-80	OFFICER RECRUITING	2,563		642	-	
10-54-95	IGA - PARK CO SHERIFF'S DEPT.	210	500			
10-54-96	TOWN SECURITY	285	-		-	
10-54-97	PUBLIC RELATIONS				1,000	
	TOTAL	\$ 256,875	\$ 266,822	\$ 263,835	\$ 293,110	

Account #	Account Description	2014 Audited Final	2015 Budgeted	2015 Amended	2016 Budgeted	Comments
GENERAL FUND - EXPENSES						
	<u>PUBLIC WORKS</u>					
10-56-01	SALARIES	102,575	104,810	110,551	96,591	Jason 50%, Russell 50%, Vaughn 50%, Gerritts 80%
10-56-02	401A EMPLOYER MATCH	3,240	3,395	3,317	3,148	3% of gross salary + admin fee
10-56-11	SS/MEDICARE EXPENSE	7,747	8,018	8,457	7,389	7.65% of gross salary
10-56-12	UNEMPLOYMENT EXPENSE	302	314	332	290	.003% of gross salaries
10-56-13	EMPLOYEE HEALTH INSURANCE	51,242	47,185	49,703	45,666	health, life, vision, dental
10-56-14	WORKER'S COMPENSATION	6,174	6,056	5,603	6,081	
10-56-15	GASOLINE & OIL - STREETS	8,827	8,000	5,800	8,000	
10-56-25	REPAIRS & MAINT - EQUIPMENT	8,605	12,000	16,000	12,000	r & m vehicles/equip/backhoe
10-56-30	TOOLS, MAT'LS, & SUPPLIES	2,783	3,000	4,700	3,000	
10-56-35	EDUCATION - TRAINING	1,295	1,000	171	1,000	
10-56-40	ELECTRIC STREET LIGHTS & SIGNS	11,218	11,500	11,000	11,500	street light bill
10-56-45	TELEPHONE/INTERNET	1,568	1,500	1,619	1,500	internet, cell phone
10-56-50	MAINTENANCE BUILDING - UTILITY	7,068	7,500	6,000	7,500	trash, electric, sanitation & natural gas
10-56-60	VEHICLE/EQUI PRENTAL PYMT TO ISF		16,703	16,703	16,703	
10-56-70	STREET / CULVERT REPAIRS & MAINT	39,804	47,000	120,000	32,000	pot holes, blade patching, 8th street drainage
10-56-82	TOWN SHOP BUILDING REPAIRS	1,183	5,000	5,300	1,000	
	TOTAL	\$ 253,632	\$ 282,981	\$ 365,256	\$ 253,367	

Account #	Account Description	2014 Audited Final	2015 Budgeted	2015 Amended	2016 Budgeted	Comments
GENERAL FUND - EXPENSES						
	PARKS & RECREATION					
10-58-30	TOOLS, MATERIALS, & SUPPLIES	7,251	13,000	7,000	3,000	
10-58-41	PARKS UTILITIES	349	350	350	350	
10-58-42	VAULT RESTROOMS MAINTENANCE	466	500	340	500	toilet paper, cleaning supplies, trash bags
10-58-50	CEMETERY EXPENSE	564	500	500	500	improvements at cemetery, graves, etc.
10-58-80	FAIRPLAY BEACH EXPENSE	6,280	500	3,783	500	
10-58-90	LAND ACQUISITION			15,000	35,000	
	TOTAL	\$ 14,911	\$ 14,850	\$ 26,973	\$ 39,850	
	NON/DEPARTMENTAL EXPENSES					
10-61-15	LIABILITY INSURANCE	15,301	12,365	12,729	12,328	CIRSA-Property, Liab & Boiler
10-61-17	AUDIT FEES	3,725	3,800	3,800	4,620	
10-61-23	TREASURER'S FEES - MILL LEVY	4,232	4,500	4,800	4,500	
10-61-25	PUBLISHING EXPENSE	1,025	2,000	500	1,500	
10-61-30	DUES & MEMBERSHIPS (Board)	2,173	2,000	1,683	2,000	board memberships CML, Hist. Pres. Etc.
	TOTAL	\$ 26,456	\$ 24,665	\$ 23,512	\$ 24,948	
	TOTAL GENERAL FUND EXPENDITURES	\$ 984,383	\$ 1,087,806	\$ 1,196,417	\$ 1,135,731	Ttl.Gen.Fund Exp.
	TOTAL GENERAL FUND REVENUES	\$ 1,062,396	\$ 1,131,163	\$ 1,199,083	\$ 1,219,102	
	TOTAL GENERAL FUND EXPENDITURES	\$ 984,383	\$ 1,087,806	\$ 1,196,417	\$ 1,135,731	
	REVENUES OVER EXPENDITURES	\$ 78,013	\$ 43,357	\$ 2,666	\$ 83,371	Ttl. Gen.Fund Rev - Ttl. Gen. Fund Exp.
	DIFFERENCE PLUS BEG. FUND BALANCE	\$ 356,526	\$ 366,343	\$ 359,192	\$ 442,563	
	REDUCTION OF BEG FUND BALANCE TO BALANCE THE BUDGET			\$ -	\$ -	
	ENDING FUND BALANCE	\$ 356,526	\$ 366,343	\$ 359,192	\$ 442,563	
	TABOR RESTRICTED FUNDS	\$ 31,872	\$ 33,935	\$ 35,972	\$ 36,573	

Account #	Account Description	2014 Audited Final	2015 Budgeted	2015 Amended	2016 Budgeted	Comments
CTF - REVENUE						
	BEGINNING FUND BALANCE	\$ 11,216	\$ 8,683	\$ 8,733	\$ 10,676	Begin balance from current Fiscal Year comes from Previous Fiscal Year ending
	INTERGOVERNMENTAL REVENUE					
20-44-10	COLORADO LOTTERY FUNDS	3,254	3,000	3,300	3,300	lottery sales
20-44-20	PARK COUNTY GRANTS	10,783		13,000	25,000	
	TRANSFERS FROM FUND BALANCE					
	TOTAL	\$ 14,038	\$ 3,000	\$ 16,300	\$ 28,300	
	INTEREST					
20-46-50	INTEREST INCOME SAVINGS	3	3	3	3	
	TOTAL	3	3	3	3	
	TOTAL CTF REVENUE	\$ 14,041	\$ 3,003	\$ 16,303	\$ 28,303	
	TOTAL AVAILABLE RESOURCES	\$ 25,257	\$ 11,686	\$ 25,036	\$ 38,979	
CTF - EXPENSES						
	OPERATIONS					
20-73-03	BASEBALL FIELD IMPROVEMENTS	1,195	500		500	
20-73-05	BASEBALL FIELD UTILITIES	154	200	160	175	
20-73-10	COHEN PARK - IMPROVEMENTS		1,200	14,200		
20-73-15	BEACH IMPROVEMENTS	12,775	-			
20-73-30	HWY 285/9 - DESIGN PROJECT	2,400	-			
	SIDEWALK/TRAIL PROJECT				27,500	
	TOTAL	\$ 16,523	\$ 1,900	\$ 14,360	\$ 28,175	
	CAPITAL OUTLAY					
	TOTAL CTF EXPENDITURES	\$ 16,523	\$ 1,900	\$ 14,360	\$ 28,175	
	TOTAL REVENUE	\$ 14,041	\$ 3,003	\$ 16,303	\$ 28,303	
	TOTAL CTF EXPENDITURES	\$ 16,523	\$ 1,900	\$ 14,360	\$ 28,175	
	REVENUE OVER EXPENDITURES	\$ (2,483)	\$ 1,103	\$ 1,943	\$ 128	
	DIFFERENCE PLUS BEG. FUND BAL.	\$ 8,733	\$ 9,786	\$ 10,676	\$ 10,804	
	REDUCTION OF BEG FUND BALANCE TO BALANCE THE BUDGET					\$ -
	CTF ENDING FUND BALANCE	\$ 8,733	\$ 9,786	\$ 10,676	\$ 10,804	

Account #	Account Description	2014 Audited Final	2015 Budgeted	2015 Amended	2016 Budgeted	Comments
INTERNAL SVC FUND						
	BEGINNING FUND BALANCE	-	-	-	62,873	
	REVENUE					
32-47-10	DOLA START UP GRANT		174,500	174,500		
32-47-20	DEPT. RENTAL PAYMENT		40,600	40,600	40,600	
	TOTAL REVENUE	-	215,100	215,100	40,600	
	EXPENDITURES					
32-58-10	POLICE VEHICLES		24,500	23,392		
32-58-20	PUBLIC WORKS EQUIPMENT		75,000	73,835		
32-58-30	PUBLIC WORKS VEHICLES		55,000	57,227		
		-				
	TOTAL	-	154,500	154,454	-	
	TOTAL RENTAL REVENUE		215,100	215,100	40,600	
	TOTAL EXPENDITURES	-	154,500	154,454	-	
	REVENUES OVER EXPENDITURES	-	60,600	60,646	40,600	
	DIFFERENCE PLUS BEG. FUND BALANCE	-	60,600	60,646	103,473	
	REDUCTION OF BEG FUND BALANCE TO BALANCE THE BUDGET			-		
	ENDING FUND BALANCE	-	60,600	60,646	103,473	

Account #	Account Description	2014 Audited Final	2015 Budgeted	2015 Amended	2016 Budgeted	Comments
WATER ENTERPRISE - REVENUE	UTILITY REVENUE					
50-43-05	POTABLE WATER	397,946	400,000	400,000	400,000	
50-43-50	LATE CHARGES	4,822	5,300	4,000	4,500	
50-43-70	PLANT INVESTMENT FEES	60,000		7,500	7,500	
50-43-80	WATER FACILITY MAINTENANCE FEE	374	500	487	500	
	TOTAL	\$ 463,143	\$ 405,800	\$ 411,987	\$ 412,500	
WATER ENTERPRISE - REVENUE	MISCELLANEOUS					
50-46-05	WATER METERS, PRV, & PARTS	738	1,000	2,011	1,000	
50-46-10	PENALTY FOR NON-COMPLIANCE	480	480	480	480	
50-46-25	INTEREST ON INVESTMENTS	38	30	50	50	
50-46-45	FEMA PROJECT			30,443		engineering-reimbursement
50-46-50	OTHER WATER REVENUE		100	250	100	
	TOTAL	\$ 1,256	\$ 1,610	\$ 33,234	\$ 1,630	
	TOTAL WATER ENTERPRISE REVENUE	\$ 464,399	\$ 407,410	\$ 445,221	\$ 414,130	
WATER ENTERPRISE - EXPENSES	EMPLOYEE EXPENSES					
50-70-01	SALARIES	141,865	85,983	90,209	83,480	30% Tina, 25% Gary, 10% Vaughn, 40% Russell, 10% Gerritts, 20% Claudia, 25% Kim
50-70-02	401A EMPLOYER MATCH	4,548	2,804	2,706	2,729	3% of gross salaries + admin fee
50-70-11	SS/MEDICARE EXPENSE	10,655	6,633	7,012	6,441	7.65% of gross salaries
50-70-12	UNEMPLOYMENT EXPENSE	417	260	275	253	.0030% of gross salaries
50-70-13	EMPLOYEE HEALTH INSURANCE	57,806	34,338	34,442	32,534	health, life, vision, dental
50-70-14	WORKER'S COMPENSATION	2,046	2,238	975	641	
50-70-50	EDUCATION - WATER OPERATORS	2,149	3,000	892	3,000	
50-70-70	BOARD OF TRUSTEE SALARIES	1,040	720	1,452	720	
	TOTAL	\$ 220,526	\$ 135,976	\$ 137,964	\$ 129,797	

Account #	Account Description	2014 Audited Final	2015 Budgeted	2015 Amended	2016 Budgeted	Comments
	PLANT & EQUIPMENT					
50-71-03	WATER TREATMENT PLANT	10,496	26,000	26,000	15,000	generator/general repairs
50-71-20	PUMPHOUSE EXPENSE		100		13,000	repairs at 2nd St. pump station
50-71-30	CHEMICAL EXPENSE	828	800	923	800	hth chlorine
50-71-40	WATER TESTING EXPENSE	3,675	3,800	4,325	3,800	all required analysis
50-71-55	LEAKS AND REPAIRS	2,950	10,000	11,000	21,000	locator/2 hydrants
50-71-60	TOOLS, & MAINTENANCE SUPPLIES	1,928	2,000	5,500	3,000	tools & safety equipment, uniform shirts
50-71-70	REPAIR & MAINTAIN EQUIPMENT	4,017	7,000	7,100	7,000	vehicles/backhoe
50-71-80	GASOLINE & OIL	5,609	4,000	2,300	3,500	water dept fuel
50-71-85	POTABLE WATER STORAGE TANKS - MAINTENANCE	2,956	3,000	3,052	500	
50-71-87	VEHICLE/EQUIP RENTAL PYMT TO ISF		8,352	8,352	8,352	
50-71-90	DITCH MAINTENANCE	64	100		1,000	research easements
50-71-95	FEMA PROJECT			40,590		
	TOTAL	\$ 32,524	\$ 65,152	\$ 109,142	\$ 76,952	
WATER ENTERPRISE - EXPENSES						
	CONTRACTUAL FEES					
50-72-03	ENGINEERING FEES	460	10,000	5,725	10,000	any engineering needed/cap improvement plan
50-72-10	LEGAL FEES	1,152	3,000	7,500	10,000	water rights issues
50-72-20	INSURANCE FEES	10,154	8,244	8,015	8,219	CIRSA - Liab & Boiler
50-72-30	MEMBERSHIP DUES	1,026	1,200	1,070	1,200	
50-72-40	AUDITOR FEES	3,725	3,800	3,800	3,800	
	TOTAL	\$ 16,517	\$ 26,244	\$ 26,110	\$ 33,219	

Account #	Account Description	2014 Audited Final	2015 Budgeted	2015 Amended	2016 Budgeted	Comments
	OPERATIONS					
50-73-03	OFFICE EXPENSE	471	500	500	500	
50-73-10	POSTAGE EXPENSE	3,766	2,000	2,100	2,000	
50-73-20	TELEPHONE EXPENSE	1,660	1,750	1,500	1,500	
50-73-30	PUBLISHING EXPENSE	349	400	310	400	ccr report
50-73-40	WATER METERS	4,515	2,000		2,000	
50-73-60	COMPUTER/SOFTWARE/SUPPORT	5,354	6,427	6,427	8,000	caselle & auto read support/computer-GIS mapping
50-73-90	UTILITIES	20,160	20,000	20,000	20,000	electric/heat at water facilities
50-80-80	TOWN HALL LEASE PURCHASE	12,397	12,397	12,397	12,397	40% of pymt.
	TOTAL	\$ 48,672	\$ 45,474	\$ 43,234	\$ 46,797	
	CAPITAL					
50-74-86	METER READING SYSTEM/METERS	1,336				paid off in march 2014
	TOTAL	\$ 1,336	\$ -	\$ -	\$ -	
	DEBT SERVICE					
50-75-02	REVENUE LOAN PAYMENT-PRINCIPAL		22,361	22,953	14,152	fixed expenditure-paid off one loan in 2015
50-75-03	DEP OF LOCAL AFFAIRS-PRINCIPAL		4,951	4,951	5,199	fixed expenditure
50-75-05	RURAL DEV. LOAN - PRINCIPAL		1,900	1,900	2,000	fixed expenditure
50-75-10	REVENUE LOAN PAYMENT-INTEREST	175	1,845	1,845	1,066	fixed expenditure
50-75-13	DEP OF LOCAL AFFAIRS-INTEREST	353	1,067	1,067	819	fixed expenditure
50-75-15	RURAL DEV. LOAN - INTEREST	1,881	3,539	3,741	3,452	fixed expenditure
	TOTAL	\$ 2,408	\$ 35,663	\$ 36,457	\$ 26,688	
	TOTAL WATER ENTERPRISE EXPS	\$ 321,982	\$ 308,509	\$ 352,906	\$ 313,453	
	TOTAL WATER FUND REVENUES	\$ 464,399	\$ 407,410	\$ 445,221	\$ 414,130	
	TOTAL WATER FUND EXPENDITURES	\$ 321,982	\$ 308,509	\$ 352,906	\$ 313,453	
	REVENUES OVER EXPENDITURES	\$ 142,417	\$ 98,901	\$ 92,314	\$ 100,677	
	ESTIMATED WATER FUND CASH BALANCE	\$ 241,613	\$ 237,732	\$ 333,927	\$ 434,604	
	TABOR RESTRICTED FUNDS	\$ 13,932	\$ 12,222	\$ 13,357	\$ 12,424	
	USDA RURAL DEV. LOAN RESTRICTED			\$ 9,050	\$ 9,613	Need to add \$563.00 each year