

## 2016 Budget Message

December 7, 2015

Pursuant to 29-1-103(e) C.R.S., as amended, the following budget message has been prepared and included as a part of the adopted 2016 budget for the Town of Lyons, Colorado.

### Services Provided

The Town of Lyons provides the customary municipal services to its residents and businesses. These services include: water, sanitary sewer and electric utilities; street maintenance; law enforcement; park facilities; recreational and cultural activities; public improvements; building inspections; business and occupation licensing; land use planning; municipal court services; and general administrative services. A major part of the 2016 Budget is utilizing the Town of Lyons Long Term Recovery Action Plan (LRAP). The Town will use the goals and priorities set forth in the LRAP to guide the 2016 budget as well as future budgets.

### Budgetary Basis

The accounts of the Town are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate.

Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending is controlled. A line item budget method is used. The governmental fund types utilize the modified accrual basis.

The proprietary fund types utilize the accrual basis of accounting. The annual budget basis of the proprietary funds includes capital expenditures and current debt service principal and interest, and includes depreciation, amortization, and adjustments for accrued compensated absences. Revenue and expenditure projections for the various funds are based on historical trends, various economic and inflation forecasts, and known changes in operations, legislation, and rate changes.

### Budget Highlights

- On September 12<sup>th</sup>, 2013, the Town of Lyons was devastated by a flash flood that lasted for days. The initial damage to all Town infrastructure was estimated to be \$47 – \$50 million. 2015 continued to be a year of recovery from the flood. Overall revenue increased in 2015 due to a substantial increase in Sales tax (37% over budget) due to retail marijuana sales which started in 2015. Besides the normal sales tax of 3% there was an additional 3.5% sales tax added to recreational marijuana sales. Also the roof damaged suffered by the Town from the June, 2015 hail storm increased the Use tax (80% over budget) for the repairs incurred. This increase was

offset by a decrease (6.5% less than previous year) in Property tax collected in 2015 due to loss of property in the flood. Property tax revenue will increase in 2016 by \$77,799 (18.4% increase) due to the latest property valuation. Parks and Recreation revenues were up due to increase in Sales and Use tax as noted above in this paragraph. However this increase was offset by the fact the parks are still being repaired and will not be back to completely restored until July, 2016. Fund Balance was not needed to the extent projected in each fund to cover the difference between revenues and expenditures. Most expenditures were for flood recovery and thus expense budgets were not fully utilized. Cash flow is an ongoing issue regarding CIRSA Insurance, FEMA, State and other grant reimbursement timing for flood repair costs and the Town's Public Assistance match of 2.5%. Other funding sources have been applied for and awarded, such as FEMA Community Assistance Loan for operations as well as additional State funding, grants, etc.

- The Town ceased funding the Library on June 30, 2015.
- The 2016 Budget also includes projected tax revenues from the sale of recreational marijuana. On November 4<sup>th</sup>, 2014 the voters of Lyons approved three recreational marijuana facilities. Additionally, the voters of Lyons approved an additional 3.5% sales tax on recreational marijuana. The Town will also receive 15% of 10% (1.5%) of the State sales tax on recreational marijuana. In November of 2015, the Town approved an additional 0.5% Sales tax increase effective January 1, 2016, and an Excise tax in 2015 of 10% on commercial growers of marijuana.
- Given the economic conditions the Town is currently experiencing, the budget for 2016 was prepared with a focus on controlling and reducing normal operating expenses wherever possible to help with cash flow and to build a fund to cover any claw-back from audits of FEMA/State grants. Overall, some expenses were held at the 2014 & 2015 levels. Salaries are budgeted for a 4% increase in 2016 with possible additional quarterly bonuses. A Grants Fund was created in 2013 and flood costs and reimbursements are tracked there separated from normal accounts. The Town's share (match – 2.5%) will be charged back to the appropriate fund based on the individual FEMA project when all flood projects have been completed – estimated 2018. An additional grant fund (21) was created in 2014 to handle the influx of many grants such as the Community Development Block Grant Disaster Recovery (CDBG-DR) from which the Town will receive millions of dollars in funding for PA match assistance, planning and resiliency, property acquisition, etc. These grant funds were needed to account for and track the numerous grants and funding sources post –flood. In 2016 the Town will create a Service Fund to better track assets.
- The governmental funds include the General Fund, Parks & Recreation and Cultural Fund, Conservation Trust and the Grant Funds. The Streets Department is part of the General Fund. In 2016 and continuing for years, some streets will be replaced due to the need to replace water and sanitation/sewer lines due to flood damage. However, the cost of such is expected to be charged initially to the Grant-Flood Fund and eventually the appropriate Town match back to the Water and Sanitation Funds since those issues needing attention are below the street level and access is only available by the removal of the asphalt. There will be Capital Improvement Projects (CIP) charged to the General Fund of \$12K and the Enterprise funds (Electric \$100K for

new meters unless funded by grant) in 2016. All other CIP will be part of the flood reconstruction funded by FEMA, State, and other grants.

- Sales tax revenues are forecast to increase significantly in 2016. Projected 2015 Sales taxes were a 44% increase over 2014 actual taxes due to the impact of marijuana sales. Use tax is a volatile resource based primarily on building permit activity. 2016 Use tax is projected to be comparable to the actual 2013 revenues. Local developers are forecasting seven housing starts in 2016.
- Administrative allocations and allocated costs were closely scrutinized in the 2012 and 2013. A new process was implemented in 2014 based on the historical percentage of share. The General Fund is funded for all allocated expenditures and those expenditures will be off-set by Transfer-Ins from the other funds. Such costs are those that common to all funds with no particular focus on any one fund. Those costs that do have a direct link to a particular fund are expensed to that fund.
- The 2013 flood impacted the Electric infrastructure severely. Lines, poles and equipment were lost or damaged. The repair and replacement process has been both temporary and permanent. The Town's wholesale purchase of power from MEAN and WAPA could again increase in 2016 as well as some other MEAN indirect increases. The Town will increase its usage rate effective February 1, 2016, to customers in 2016 by eliminating the winter rate and charge one rate for the entire year. This will keep this Enterprise fund operating in the black for 2016 and help build up fund balance (reserves). There is an Electric CIP projects planned for 2016 to begin replacing out-dated electric meters in the Town. The Town has budgeted \$100,000 in 2016 for this project. The Town is trying to get a grant of \$300K to pay for the entire project. An electric rate study is being conducted in 2016 along with water and wastewater rate studies.
- The combined Water/Sanitation Fund started construction of a new sewer treatment plant in 2014 with Honeywell overseeing the project. Estimated cost is \$6.2 million. The Town received a State Energy/Impact Mineral grant in the amount of \$1 million to help offset the costs. The remaining amount to be financed will be a combination of two loans, one of which is \$2 million at 0% for 20 years and the remaining amount being funded with a 2.5% twenty year loan. Loan payments commenced in 2015. The current plant will run parallel while the new plant is brought online. The impact to ratepayers is a base rate increase of \$6 per month. This base rate increase starting in 2016 will help offset the new debt. The Town decided to infuse Capital from Fund Balance from the Water/Sewer Fund to cover part of the loan payments and thus lower the rate increase to Town customers. Overall savings due to the new highly efficient plant will reduce the Town's operating cost. This project has an estimated completion date of December, 2015, is in addition to multiple flood repair projects throughout Town both to the Water and Sewer systems.
- After more than two years since the 2013 Flood, the Town is continuing to rebuild at a pace dictated by a slow FEMA/State reimbursement process. Cash Flow is a long term concern. The Town has tripled its employee base in 2015 to manage the increased workload from grants, projects, and finance. The mission of the Town is to rebuild better and stronger with an emphasis on the community's input on the LRAP priorities and goals.

- In determining and certifying the mill levy, the most restrictive guideline as set forth in Article X, Section 20 (TABOR) of the Colorado Constitution is used. The property tax revenue limit is \$499,722 in 2016. In order to restrict revenue at or below this amount, a temporary property tax mill levy credit of 3.826 mills will be applied to the 2016 mill levy of 19.522 mills. The certified Town of Lyons mill levy will then be 15.696 mills.

This budget message and the attached documents are respectfully submitted for final adoption on December 7, 2015.

Tony Cavalier, Finance Director



**TOWN OF LYONS, COLORADO  
RESOLUTION 2015-125**

**A RESOLUTION TO ADOPT THE TOWN OF LYONS 2016 BUDGET**

**A RESOLUTION SUMMARIZING REVENUES AND EXPENDITURES FOR EACH  
FUND AND ADOPTING A BUDGET FOR THE TOWN OF LYONS, COLORADO, FOR  
THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2016 AND  
ENDING ON THE LAST DAY OF DECEMBER 2016**

**WHEREAS**, the Board of Trustees of the Town of Lyons has appointed the Town Administrator to prepare and submit a proposed budget to said governing body at the proper time, and

**WHEREAS**, the Town Administrator, has submitted a proposed budget to this governing body on October 12, 2015 for consideration, and

**WHEREAS**, upon due and proper notice, published or posted in accordance with the law, said proposed budget was open for inspection by the public at a designated place, a public hearing was held on December 7, 2015 and interested taxpayers were given the opportunity to file or register any objections to said proposed budget, and

**WHEREAS**, whatever increases 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 LYONS, COLORADO:**

**Section 1.** That estimated *expenditures* for each fund are as follows:

General Fund	\$1,638,994
Electric Fund	1,620,808
Water Fund	1,013,883
Sanitation Fund	691,699
Conservation Trust Fund	15,000
Grant Fund	25,000,000
Parks & Rec. Fund	<u>552,085</u>
Total All Expenditures	\$30,532,469

**Section 2.** That estimated revenues for each fund are as follows:

General Fund	\$1,942,682
Electric Fund	1,655,355
Water Fund	1,028,000
Sanitation Fund	553,492
Conservation Trust Fund	20,000
Grant Fund	25,000,000
Parks & Rec. Fund	<u>559,100</u>
Total All Revenues	\$30,758,629

**Section 3.** That the budget as submitted, amended, and summarized by fund, hereby is approved and adopted as the budget of the Town of Lyons for the year stated above.

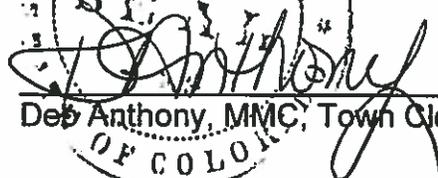
**Section 4.** That the budget hereby approved and adopted shall be signed by the Mayor and Town Clerk and made a part of the public records of the Town.

**ADOPTED, this 7th day of December 2015.**

TOWN OF LYONS, COLORADO

By:   
John O'Brien, Mayor

ATTEST:

  
Deb Anthony, MMC, Town Clerk

TOWN OF LYONS  
OF COLORADO

**RESOLUTION 2015-126  
RESOLUTION TO APPROPRIATE SUMS OF MONEY**

**A RESOLUTION APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS IN THE AMOUNT AND FOR THE PURPOSE AS SET FORTH BELOW, FOR THE TOWN OF LYONS, COLORADO FOR THE 2016 BUDGET YEAR**

**WHEREAS**, the Board of Trustees of the Town of Lyons has adopted the annual budget in accordance with the Local Government Budget Law on December 7, 2015, and

**WHEREAS**, the Board of Trustees of the Town of Lyons has made provision therein for resources in an amount equal to or greater than the total expenditures as set forth in said budget, and

**WHEREAS**, it is not only required by law but also necessary to appropriate the revenues and reserves or fund balances provided in the budget to and for the purposes described below, thereby establishing a limitation on expenditures for the operations of the Town.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE TOWN OF LYONS, COLORADO:**

**Section 1:** That the following sums are hereby appropriated from the revenue of each fund, to each fund, for the purposes stated:

<b>General Fund</b>	
Current Operating Expenses	\$ 1,605,994
Capital Outlay	33,000
Debt Service	<u>0</u>
<b>Total General Fund</b>	<b>\$ 1,638,994</b>

<b>Electric Fund</b>	
Current Operating Expenses	\$ 1,361,105
Capital Outlay	107,475
Debt Service	<u>152,228</u>
<b>Total Electric Fund</b>	<b>\$ 1,620,808</b>

<b>Water Fund</b>	
Current Operating Expenses	\$ 701,327
Capital Outlay	7,175
Debt Service	<u>305,381</u>
<b>Total Water Fund</b>	<b>\$ 1,013,883</b>

<b>Sanitation Fund</b>	
Current Operating Expenses	\$ 386,854
Capital Outlay	4,400
Debt Service	<u>300,445</u>
<b>Total Sanitation Fund</b>	<b>\$ 691,699</b>

<b>Grant Fund</b>	
Current Operating Expenses	\$ 0
Capital Outlay	25,000,000
Debt Service	<u>0</u>
<b>Total Grant Fund</b>	<b>\$25,000,000</b>

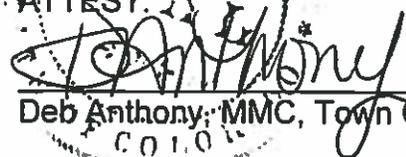
<b>Conservation Trust Fund</b>	
Current Operating Expenses	\$ 15,000
Capital Outlay	0
Debt Service	<u>0</u>
<b>Total Conservation Trust Fund</b>	<b>\$ 15,000</b>

<b>Parks, Recreation, &amp; Cultural Fund</b>	
Current Operating Expenses	\$ 551,385
Capital Outlay	700
Debt Service	<u>0</u>
<b>Total PRC Fund</b>	<b>\$ 552,085</b>

**ADOPTED, this 7th day of December 2015.**

TOWN OF LYONS, COLORADO

By:   
 John O'Brien, Mayor

 ATTEST:  
  
 Deb Anthony, MMC, Town Clerk

**RESOLUTION 2015-127**

**A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2015 TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE TOWN OF LYONS, COLORADO, FOR THE 2016 BUDGET YEAR**

**WHEREAS**, the Board of Trustees of the Town of Lyons, has adopted the annual budget in accordance with the Local Government Budget Law, on December 7th, 2015 and;

**WHEREAS**, the amount of money necessary to balance the budget for general operating purposes is \$1,612,254, and;

**WHEREAS**, the amount of money necessary to balance the budget for bonds and interest is \$0.00, and;

**WHEREAS**, the 2015 valuation for assessment for the Town of Lyons as certified by the County Assessor is \$31,837,585;

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE TOWN OF LYONS, COLORADO:**

**Section 1.** That for the purpose of meeting all general operating expenses of the Town of Lyons, Colorado during the 2016 budget year, there is hereby levied a tax of 19.522 mills upon each dollar of the total valuation for assessment of all taxable property within the Town for the year 2015. A temporary credit of 3.826 mills shall be issued upon each dollar of the total valuation for assessment of all taxable property within the Town for the year 2015. Total mill levy after application of the temporary credit will be 15.696 mills.

**Section 2.** That for the purpose of meeting all bonds and interest of the Town of Lyons during the 2016 budget year, there is hereby levied a tax of 0.00 mills upon each dollar of the total valuation for assessment of taxable property within the Town for the year 2014.

**Section 3.** That for the purpose of meeting all the approved capital expenditures of the Town of Lyons during the 2016 budget year, there is hereby levied a tax of 0.00 mills upon each dollar of the total valuation for assessment within the Town for the year 2015.

**Section 4.** That the Town Treasurer is hereby authorized and directed to immediately certify to the County Commissioners of Boulder County, Colorado, the mill levies for the Town of Lyons, Colorado as herein above determined and set.

**ADOPTED, this 7th day of December, 2015.**



*Deb Anthony*  
Deb Anthony, MMC Town Clerk

TOWN OF LYONS, COLORADO

By: *John O'Brien*  
John O'Brien, Mayor

### CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners<sup>1</sup> of Boulder County, Colorado.

On behalf of the Town of Lyons  
(taxing entity)<sup>A</sup>

the Board of Trustees  
(governing body)<sup>B</sup>

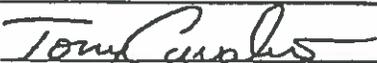
of the Town of Lyons  
(local government)<sup>C</sup>

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 31,837,585 assessed valuation of: (GROSS<sup>D</sup> assessed valuation, Line 2 of the Certification of Valuation Form DLG 57<sup>E</sup>)

Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area<sup>F</sup> the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of: \$ 31,837,585 (NET<sup>G</sup> assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)

Submitted: 12/07/2015 for budget/fiscal year 2016  
(not later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY <sup>2</sup>	REVENUE <sup>2</sup>
1. General Operating Expenses <sup>H</sup>	19.522 mills	\$ 621,533
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction <sup>I</sup>	< 3.826 > mills	\$ < 121,811 >
<b>SUBTOTAL FOR GENERAL OPERATING:</b>	<b>15.696 mills</b>	<b>\$ 499,722</b>
3. General Obligation Bonds and Interest <sup>J</sup>	_____ mills	\$ _____
4. Contractual Obligations <sup>K</sup>	_____ mills	\$ _____
5. Capital Expenditures <sup>L</sup>	_____ mills	\$ _____
6. Refunds/Abatements <sup>M</sup>	_____ mills	\$ _____
7. Other <sup>N</sup> (specify): _____	_____ mills	\$ _____
_____	_____ mills	\$ _____
<b>TOTAL:</b> [Sum of General Operating Subtotal and Lines 3 to 7]	<b>15.696 mills</b>	<b>\$ 499,722</b>

Contact person: (print) Tony Cavalier Daytime phone: (303)823-6622 ext 17  
Signed:  Title: Finance Director

*Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S., with the Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, CO 80203. Questions? Call DLG at (303) 864-7720.*

<sup>1</sup> If the taxing entity's boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.  
<sup>2</sup> Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG57 on the County Assessor's final certification of valuation).



**Jerry Roberts**

P. O. Box 471, 13<sup>th</sup> and Pearl  
Boulder, Colorado 80306-0471

Phone: (303) 441-3530  
FAX: (303) 441-4996  
[www.boulderassessor.org](http://www.boulderassessor.org)



Member  
International Association  
Of Assessing Officers

November 23, 2015

Town of Lyons  
Tony Cavalier  
PO Box 49  
Lyons, CO 80540-0049

This is to certify that, as of November 23, 2015 per C.R.S. 39-5-128(1) the assessed valuation of the

Town of Lyons

for the purpose of taxation for the year 2015 is:

31,837,585

This valuation is subject to change by the County Board of Equalization (C.R.S. 39-8-107(2)), the State Board of Assessment Appeals (C.R.S. 39-2-125), the State Board of Equalization (C.R.S. 39-9-103), and the correction of errors by the Assessor or Treasurer (C.R.S. 39-5-125.2).

Please note that your mill levy must be certified to the Board of County Commissioners no later than December 15, 2015. Please send your district mill levy to the Assessor's office. A copy of your budget must be filed with the Department of Local Affairs, Colorado Division of Local Government, 1313 Sherman St., Room 523, Denver, CO 80203 no later than January 30, 2016. Your certification must clearly indicate the tax rate for general operating expenses separate from the tax rate for bonded indebtedness and the total.

If you have any questions about the value or other information on this letter, need to update your district contact information please contact Erin Gray at [ergray@bouldercounty.org](mailto:ergray@bouldercounty.org).

Sincerely,

Jerry Roberts  
Boulder County Assessor

**CERTIFICATION OF VALUATION BY  
BOULDER COUNTY ASSESSOR**

New Tax Entity  YES  NO

Date: November 23, 2015

**NAME OF TAX ENTITY:** TOWN OF LYONS GENERAL OPERATING

**USE FOR STATUTORY PROPERTY TAX REVENUE LIMIT CALCULATIONS (55% LIMIT) ONLY**

IN ACCORDANCE WITH 39-5-121(2)(a) and 39-5-128(1), C.R.S., AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES THE TOTAL VALUATION FOR ASSESSMENT FOR THE TAXABLE YEAR :

1. PREVIOUS YEAR'S NET TOTAL ASSESSED VALUATION:	1. \$	<u>\$26,880,949</u>
2. CURRENT YEAR'S GROSS TOTAL ASSESSED VALUATION: ‡	2. \$	<u>\$31,837,585</u>
3. LESS TOTAL TIF AREA INCREMENTS, IF ANY:	3. \$	<u>\$0</u>
4. CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	4. \$	<u>\$31,837,585</u>
5. NEW CONSTRUCTION: *	5. \$	<u>\$407,787</u>
6. INCREASED PRODUCTION OF PRODUCING MINE: ≈	6. \$	<u>\$0</u>
7. ANNEXATIONS/INCLUSIONS:	7. \$	<u>\$0</u>
8. PREVIOUSLY EXEMPT FEDERAL PROPERTY: ≈	8. \$	<u>\$0</u>
9. NEW PRIMARY OIL AND GAS PRODUCTION FROM ANY PRODUCING OIL AND GAS LEASEHOLD OR LAND (29-1-301(1)(b), C.R.S.) ☉:	9. \$	<u>\$0</u>
10. TAXES RECEIVED LAST YEAR ON OMITTED PROPERTY AS OF AUG. 1 (29-1-301(1)(a), C.R.S.). Includes all revenue collected on valuation not previously certified:	10. \$	<u>\$98</u>
11. TAXES ABATED AND REFUNDED AS OF AUG. 1 (29-1-301(1)(a), C.R.S.) and (39-10-114(1)(a)(I)(B), C.R.S.):	11. \$	<u>-\$2,776</u>

‡ This value reflects personal property exemption IF enacted by the jurisdiction as authorized by Art. X, Sec. 20(8)(b), Colo. Constitution  
 \* New Construction is defined as: Taxable real property structures and personal property connected with the structure.  
 ≈ Jurisdiction must submit to the Division of Local Government respective Certifications of Impact in order for the values to be treated as growth in the limit calculation; use forms DLG52 & 52A.  
 ☉ Jurisdiction must apply to the Division of Local Government before the value can be treated as growth in the limit calculation; use Form (DLG 52B).

**USE FOR TABOR "LOCAL GROWTH" CALCULATION ONLY**

IN ACCORDANCE WITH ART. X, SEC. 20, COLO. CONSTITUTION AND 39-5-121(2)(b), C.R.S., THE ASSESSOR CERTIFIES THE TOTAL ACTUAL VALUATION FOR THE TAXABLE YEAR :

1. CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: ¶	1. \$	<u>\$337,951,058</u>
<b>ADDITIONS TO TAXABLE REAL PROPERTY</b>		
2. CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: *	2. \$	<u>\$5,017,227</u>
3. ANNEXATIONS/INCLUSIONS:	3. \$	<u>\$0</u>
4. INCREASED MINING PRODUCTION: §	4. \$	<u>\$0</u>
5. PREVIOUSLY EXEMPT PROPERTY:	5. \$	<u>\$0</u>
6. OIL OR GAS PRODUCTION FROM A NEW WELL:	6. \$	<u>\$0</u>
7. TAXABLE REAL PROPERTY OMITTED FROM THE PREVIOUS YEAR'S TAX WARRANT: 7. \$	7. \$	<u>\$0</u>
(If land and/or a structure is picked up as omitted property for multiple years, only the most current year's actual value can be reported as omitted property. ):		
<b>DELETIONS FROM TAXABLE REAL PROPERTY</b>		
8. DESTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS:	8. \$	<u>-\$232,300</u>
9. DISCONNECTIONS/EXCLUSIONS:	9. \$	<u>\$0</u>
10. PREVIOUSLY TAXABLE PROPERTY:	10. \$	<u>\$0</u>

¶ This includes the actual value of all taxable real property plus the actual value of religious, private schools, and charitable real property.  
 \* Construction is defined as newly constructed taxable real property structures.  
 § Includes production from a new mines and increase in production of existing producing mines.

**IN ACCORDANCE WITH 39-5-128(1), C.R.S., AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES TO SCHOOL DISTRICTS:**

1. TOTAL ACTUAL VALUE OF ALL TAXABLE PROPERTY	1. \$	<u>\$0</u>
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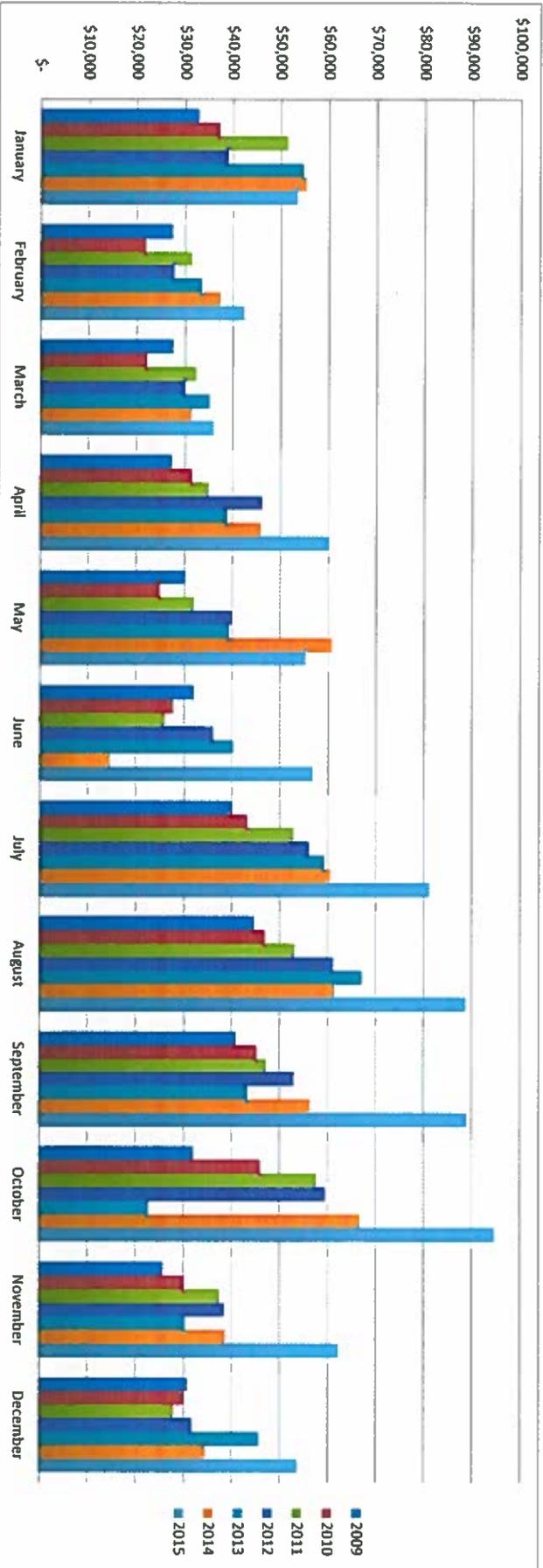
NOTE: ALL LEVIES MUST BE CERTIFIED to the COUNTY COMMISSIONERS NO LATER THAN DECEMBER 15.

SALES TAX COMPARISON

12/10/2015

Sales Month	Collection Month	2009	2010	2011	2012	2013	2014	2015
December	January	\$ 32,847	\$ 37,304	\$ 51,402	\$ 39,030	\$ 54,734	\$ 55,385	\$ 53,503
January	February	\$ 27,415	\$ 21,740	\$ 31,377	\$ 27,718	\$ 33,509	\$ 37,322	\$ 42,397
February	March	\$ 27,491	\$ 22,069	\$ 32,365	\$ 29,751	\$ 35,137	\$ 31,335	\$ 35,964
March	April	\$ 27,224	\$ 31,604	\$ 34,980	\$ 46,181	\$ 38,824	\$ 45,979	\$ 60,180
April	May	\$ 30,131	\$ 24,910	\$ 31,975	\$ 40,097	\$ 38,454	\$ 60,852	\$ 55,348
May	June	\$ 32,100	\$ 27,831	\$ 26,081	\$ 36,155	\$ 40,170	\$ 14,663	\$ 56,997
June	July	\$ 40,044	\$ 43,343	\$ 53,047	\$ 56,124	\$ 59,266	\$ 60,533	\$ 81,305
July	August	\$ 44,832	\$ 46,976	\$ 53,309	\$ 61,281	\$ 67,279	\$ 61,540	\$ 88,911
August	September	\$ 40,980	\$ 45,350	\$ 47,385	\$ 53,165	\$ 43,417	\$ 56,464	\$ 89,194
September	October	\$ 31,995	\$ 46,009	\$ 57,796	\$ 59,619	\$ 22,655	\$ 66,953	\$ 94,849
October	November	\$ 25,728	\$ 29,992	\$ 37,619	\$ 38,435	\$ 30,237	\$ 38,583	\$ 62,310
November	December	\$ 30,832	\$ 30,014	\$ 27,887	\$ 31,727	\$ 45,699	\$ 34,584	\$ 53,777
		\$ 391,617	\$ 407,143	\$ 485,223	\$ 519,284	\$ 510,381	\$ 564,192	\$ 774,735

projected



Available Cash(Unrestricted) by Fund

12/10/2015

For Budget Year 2015 - projected 12/31/15									
Cash and Cash Equivalents, A/R	Parks and								
	General Fund 01	Recreation 08	Electric 02	Water 03	Sanitation 04	Grants 19,21,22			
Fund Balance needed for '15 Budget	\$689,863	\$760,921	\$269,801	\$3,409,762	\$1,635,930	\$1,153,887			
3 months Operating (TABOR and/or BOT Resolution)	\$0	\$0	\$0	\$0	(\$386,288)	\$0			
Restricted Funds(Debt, Bonds, etc)	(\$391,010)	(\$104,615)	(\$347,826)	(\$222,619)	(\$115,712)	\$0			
	\$0	\$0	(\$41,739)	(\$131,905)	(\$98,258)	\$0			
Total Available	\$298,853	\$656,306	(\$119,764)	\$3,055,238	\$1,035,672	\$1,153,887			
Total Available w/o 3 month operating restriction	\$689,863	\$760,921	\$228,062	\$3,277,857	\$1,151,384	\$1,153,887			

For Budget Year 2016 - projected 12/31/16									
Cash and Cash Equivalents, A/R	Parks and								
	General Fund 01	Recreation 08	Electric 02	Water 03	Sanitation 04	Grants 19			
Fund Balance needed for '16 Budget	\$1,041,644	\$871,297	\$292,271	\$3,508,310	\$1,249,642	\$1,153,887			
3 months Operating (TABOR and/or BOT Resolution)	\$0	\$0	\$0	\$0	\$0	\$0			
Restricted Funds(Debt, Bonds, etc)	(\$401,999)	(\$138,021)	(\$405,202)	(\$157,999)	(\$119,710)	\$0			
	\$0	\$0	(\$80,124)	(\$152,916)	(\$98,258)	\$0			
Total Available	\$639,645	\$733,276	(\$193,055)	\$3,197,395	\$1,031,674	\$1,153,887			
Total Available w/o 3 month operating restriction	\$1,041,644	\$871,297	\$212,147	\$3,355,394	\$1,151,384	\$1,153,887			

NOTES:

Matching Percentage of Flood Costs will be charged to each respective fund based on Project Worksheet - when completed.

\*\*\*\*Fund Balance may Change\*\*\*\*

## **2016 Capital Leases**

**John Deere 310SK Backhoe #258342**

**24 month lease 03/18/14 thru 05/18/16 Pmt \$2,274.89**

**Purchase Option Price \$72,900 or renew lease for 12/24 Mo term**

**John Deere 524K Loader #646340**

**24 month lease 03/24/14 thru 05/24/16 Pmt \$2,683.58**

**Purchase Option Price \$78,000 or renew lease for 12/24 mo term**

**Note: All equipment leases are used in Town reconstruction of flood damage. All costs are charged to the Grant's Fund (19) and will be reimbursed through FEMA PA and State PA Assistance. If any equipment is purchased after lease expiration, current Town owned equipment will be traded into reduce purchase cost (except 524 loader).**

Allocation \$ for 2016		Totals	
<b>Annual Wage/Salary</b>		<b>853,444.47</b>	
			<b>Fund % to Total</b>
<b>General</b>			
Administration (FT)	01.50.4000	95,643.25	
Admin Part-time	01.50.4001	15,000.00	
Judicial	01.53.4000	15,249.68	
Planning & Zoning	01.54.4000	6,099.90	
Health & Welfare	01.55.4000	7,800.00	
Economic Development	01.56.4000	52,000.41	
Econ Development (Main St Mgr)	01.56.4001	27,000.00	
Streets - Administration	01.59.4000	13,478.10	
Streets - Maintenance	01.59.4002	41,499.56	
Visitor Center (PT)	01.60.4001	3,500.00	
Library (FT)	05.61.4000	-	
Library (PT)	05.61.4001	-	
<b>Total General</b>		<b>277,270.90</b>	<b>29.70%</b>
<b>Electric</b>			
Administration (FT)	02.50.4000	68,811.98	
Administration (PT)	02.50.4001	7,400.40	
Maintenance	02.65.4002	36,515.30	
<b>Total Electric</b>		<b>112,727.68</b>	<b>12.08%</b>
<b>Water</b>			
Administration (FT)	03.50.4000	78,267.03	
Administration (PT)	03.50.4001	14,100.49	
Treatment	03.62.4004	-	
Distribution	03.63.4003	98,000.52	
<b>Total Water</b>		<b>190,368.04</b>	<b>20.39%</b>
<b>Sanitation</b>			
Administration (FT)	04.50.4000	72,448.19	
Administration (PT)	04.50.4001	5,000.15	
Treatment	04.62.4004	-	
Collection	04.64.4005	31,000.42	
<b>Total Sanitation</b>		<b>108,448.76</b>	<b>11.62%</b>
<b>Parks</b>			
Administration (FT)	08.50.4000	23,985.10	
Parks - Director	08.51.4000	64,914.00	
Parks - Rec Coord (FT)	08.60.4000	33,420.00	
Parks (PT/Seasonal)	08.60.4001	49,754.44	
Parks - Maintenance	08.60.4002	72,592.00	
<b>Total Parks</b>		<b>244,665.54</b>	<b>26.21%</b>
<b>Property</b>			
Negligible Time Spent Here		-	
<b>Total Property</b>		<b>-</b>	<b>0.00%</b>
<b>Grand Total</b>		<b>933,480.91</b>	<b>100%</b>

## 2016 BUDGET REQUESTS

### General Fund:

Worker's Comp and General Insurance updated \$6,575	01-44-4023, 4800
Auditing Fees updated \$12,000	01-44-4102
Recreation Specialist increased hours for education \$8,425	01-55-4000, 4024
Lyons History Video Project \$1500	01-55-4700
SFC – Spring Cleanup Days \$3000	01-55-4775
SFC – Zero Waste Coverage \$3120	01-55-4778
Main Street Beautification \$20,000	01-55-4779
Lyons Redstone Museum - \$13750	01-56-4702
Sheriff Contract updated \$10,287	01-58-4006
FTE Administrative Assistant for Public Works \$35,000 plus benefits (30% Streets, 30% WF, 25% SF, 15%EF)	XX-XX-4002
PC, Software & Printers, and PC Technician fees updated \$18,000	XX-XX-4041, 4055
Library taken over by the Regional Library District on July 1, 2015. No longer part of Town of Lyons expense.	

### Capital Outlay:

Xpress BillPay \$6K annual maintenance (GF 12.5%) \$500	01-66-4038
Civic Plus Website 3yrs \$10k/yr plus \$3k/yr main (GF 37%) \$3700 plus allocate	
Maintenance	01-66-4038

### Electric Fund:

Electric power - MEAN & WAPA updated \$113,000	02-65-5012
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### Capital Outlay:

New Meter replacement program \$100,000	02-66-4038
Town of Lyons radio system \$3,300	02-66-4038
Mole \$1,775	02-66-4038
Civic Plus Web \$2,400	02-66-4038

**Water Fund:**

City of Longmont updated \$2,880	03-62-5106
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**Sanitation Fund:**

Outside Professional Services WWTP Savings \$(23,000)	04-62-4006
Electric Services WWTP Savings \$(18,660)	04-62-4017
Maintenance & Supplies WWTP Savings \$(5,000)	04-62-4027
Chemicals, Lab & Lab Supplies WWTP Savings \$(7,340)	04-62-4031
Sludge Disposal WWTP Savings \$(63,000)	04-62-5202

**Parks, Recreational, & Culture:**

EAB arborteam, tree survey, & wetland mapping \$1,000	08-50-4036
HSAC request for recreation and training for youth \$15,000	08-76-4050

**Capital Outlay:**

Civic Plus Web \$700	08-66-4038
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GENERAL FUND 2016 BUDGET

	2013 ACTUAL	2014 ACTUAL	2014 BUDGET	2015 BUDGET	2015 YTD Actual	2015 Year-End Projection	2016 Budget
FUND REVENUES	\$ 1,326,555.06	\$ 1,688,315.79	\$ 1,276,885.00	\$ 1,615,099.00	\$ 1,820,324.84	\$ 2,259,391.46	\$ 1,942,682.00
FUND EXPENDITURES	\$ 1,325,801.15	\$ 1,614,465.79	\$ 1,416,426.00	\$ 1,612,254.00	\$ 1,649,859.41	\$ 1,849,325.29	\$ 1,638,994.00
NET OPERATING POSITION	\$ 753.91	\$ 73,850.00	\$ -139,541.00	\$ 2,845.00	\$ 170,465.43	\$ 410,066.17	\$ 303,688.00
Fund Balance Needed to Balance Budget			\$ 139,541.00	\$ -	\$ -	\$ -	\$ -
beginning year Cash and Cash Equivalents, A/R			796,028	689,863		689,863	1,041,644
budget surplus/deficit			(139,541)	2,845		410,066	303,688
3 months Operating - reserve policy			(335,357)	(391,010)		(416,324)	(401,499)
Restricted Funds (TABOR Reserve 3% already Inc. In above)			(46,950)	(54,741)		(58,285)	(56,210)
Restricted \$200K Flood Audit Contingency			-	-		-	(200,000)
Total Available Fund Balance			\$ 274,181	\$ 246,957		\$ 625,320	\$ 687,624
Total Available Fund Balance w/o 3 Month Reserve Policy or TABOR			\$ 689,863.00	\$ 609,537	\$ 637,967	\$ 1,041,644	\$ 1,089,122

GENERAL FUND

as of 11/16/2015

TAXES	2013 ACTUAL	2014 ACTUAL	2014 BUDGET	2015 BUDGET	2015 YTD Actual	2015 Year-End Projection	2016 BUDGET
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01-10-3000	PROPERTY TAXES REVENUE	\$ 457,847.14	\$ 452,832.74	\$ 451,185.00	\$ 421,923.00	\$ 417,840.23	421,923	\$ 499,722.00
01-10-3001	SPECIFIC OWNERSHIP TAX	\$ 22,654.93	\$ 22,240.90	\$ 13,770.00	\$ 15,000.00	\$ 19,277.47	23,000	\$ 15,000.00
01-10-3002	SALES TAX REV - 2%	\$ 340,687.82	\$ 374,873.36	\$ 209,619.00	\$ 395,000.00	\$ 440,542.28	541,000	\$ 670,000.00
01-10-3003	TOWN of LYONS 3.5% Rec MMJ NEW							\$ -
01-10-3004	USE TAX REV - 2% (6 mos)	\$ 128,296.94	\$ 129,233.61	\$ 83,600.00	\$ 100,000.00	\$ 163,867.39	180,000	\$ 125,000.00
01-10-3006	FRANCHISE TAX REVENUE	\$ 21,842.91	\$ 23,657.97	\$ 29,250.00	\$ 30,000.00	\$ 30,499.28	31,000	\$ 30,000.00
	TOTAL TAXES	\$ 971,329.74	\$ 1,002,838.58	\$ 787,424.00	\$ 961,923.00	\$ 1,072,026.65	1,196,923	\$ 1,339,722.00
FEES, LICENSES & PERMITS								
01-11-3100	BUSINESS LICENSES	\$ 10,724.73	\$ 10,947.94	\$ 6,300.00	\$ 10,000.00	\$ 11,005.00	12,000	\$ 10,000.00
01-11-3101	NON-BUSINESS LICENSES	\$ 1,735.00	\$ 798.03	\$ 1,800.00	\$ 1,800.00	\$ 1,842.50	2,200	\$ 1,800.00
01-11-3102	LIQUOR LICENSES	\$ 4,021.25	\$ 4,065.00	\$ 4,000.00	\$ 5,000.00	\$ 2,451.25	3,000	\$ 3,000.00
01-11-3103	BUILDING PERMITS REVENUE	\$ 64,392.56	\$ 47,440.28	\$ 23,000.00	\$ 40,000.00	\$ 66,267.13	66,267	\$ 40,000.00
01-11-3104	PLANNING FEES REVENUE	\$ 14,486.77	\$ 27,292.19	\$ 7,500.00	\$ 28,000.00	\$ 15,150.47	15,500	\$ 20,000.00
01-11-3106	MMJ LICENSES	\$ 375.00	\$ 4,375.00	\$ 375.00	\$ 750.00	\$ 19,250.00	19,250	\$ 12,000.00
01-11-3107	MMJ LICENSES					\$ 2,750.00	2,750	
	TOTAL FEES, LICENSES & PERMITS	\$ 95,735.31	\$ 94,918.44	\$ 42,975.00	\$ 85,550.00	\$ 118,716.35	120,967	\$ 86,800.00
INTERGOVERNMENTAL								
01-12-3200	CIGARETTE TAX REVENUE (3 mos)	\$ 2,589.66	\$ 2,344.03	\$ 2,600.00	\$ 2,600.00	\$ 1,794.57	1,800	\$ 1,800.00
01-12-3201	HIGHWAY USERS TAX REVENUE (6 mos)	\$ 64,022.70	\$ 60,314.34	\$ 62,899.00	\$ 60,000.00	\$ 53,644.29	63,460	\$ 60,000.00
01-12-3203	STATE 1.5% REC MMJ NEW				\$ 15,000.00			\$ -
01-12-3204	COUNTY ROAD & BRIDGE REVENUE (6 mos)	\$ 8,372.00	\$ 10,720.68	\$ 13,000.00	\$ 13,000.00	\$ 9,251.42	11,850	\$ 11,850.00
	TOTAL INTERGOVERNMENTAL	\$ 74,984.36	\$ 73,379.05	\$ 78,499.00	\$ 90,600.00	\$ 64,690.28	77,110	\$ 73,650.00
FINES & FORFEITS								
01-13-3300	MUNICIPAL COURT FINES REVENUE	\$ 85,719.16	\$ 123,954.45	\$ 76,000.00	\$ 175,000.00	\$ 120,251.44	132,000	\$ 130,000.00
	TOTAL FINES & FORFEITS	\$ 85,719.16	\$ 123,954.45	\$ 76,000.00	\$ 175,000.00	\$ 120,251.44	132,000	\$ 130,000.00

MISCELLANEOUS INCOME											
01-14-3400	OTHER INCOME	\$ 28,664.42	\$ 14,665.94	\$ 10,000.00	\$ 9,000.00	\$ 12,924.55	\$ 12,905	\$ 9,000.00			
01-14-3401	INTEREST INCOME	\$ 1,720.74	\$ 508.16	\$ 1,000.00	\$ 750.00	\$ 616.75	\$ 617	\$ 750.00			
01-14-3402	COBRA Reimbursements		\$ 322.21	\$ -	\$ -	\$ -	\$ -	\$ -			
01-14-3416	Gifts & Donations					\$ 200.00	\$ 200	\$ -			
01-14-3403/0:	LAND LEASE FEE REVENUE (Post Office and corridor land)	\$ 44,656.97	\$ 109,747.98	\$ 100,000.00	\$ 110,000.00	\$ 81,032.00	\$ 105,610	\$ 110,000.00			
01-14-3404	MANAGEMENT FEE	\$ -	\$ -	\$ 3,000.00	\$ -	\$ -	\$ -	\$ -			
01-14-3405	Boco LESAP fund 2 match	\$ -	\$ 1,000.00	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -			
01-14-3406	Boco LESAP fund 3 match	\$ -	\$ 5,000.00	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -			
01-14-3407	Boco LESAP fund 4 match	\$ -	\$ 3,000.00	\$ 3,000.00	\$ -	\$ -	\$ -	\$ -			
01-14-3408	Transfer in from Fund 02 for Allocated Expense	\$ -	\$ 62,935.00	\$ 62,935.00	\$ 68,105.00	\$ -	\$ 68,105	\$ 72,320.00			
01-14-3409	Transfer in from Fund 03 for Allocated Expense	\$ -	\$ 55,069.00	\$ 55,069.00	\$ 59,592.00	\$ -	\$ 59,592	\$ 63,360.00			
01-14-3410	Transfer in from Fund 04 for Allocated Expense	\$ -	\$ 28,845.00	\$ 28,845.00	\$ 31,215.00	\$ -	\$ 31,215	\$ 32,960.00			
01-14-3411	Transfer in from Fund 08 for Allocated Expense	\$ -	\$ 18,356.00	\$ 18,356.00	\$ 19,864.00	\$ -	\$ 19,864	\$ 21,120.00			
01-14-3412/0:	SPRING CLEAN LP DAYS REVENUE	\$ 3,064.00	\$ 2,965.00	\$ 1,532.00	\$ 3,000.00	\$ 2,194.00	\$ 2,194	\$ 3,000.00			
	TOTAL MISCELLANEOUS INCOME	\$ 78,106.13	\$ 302,414.29	\$ 289,737.00	\$ 301,526.00	\$ 96,967.30	\$ 300,302	\$ 312,510.00			

LIBRARY											
01-25-3871	LIBRARY FINES/DONATIONS	\$ 2,489.85	\$ 83.90	\$ 1,250.00	\$ 200.00	\$ 486.97	\$ 487	\$ -			
01-25-3872	FUNDRAISERS	\$ 4,693.55	\$ 278.50	\$ 1,000.00	\$ 300.00	\$ 1,638.22	\$ 1,638	\$ -			
	TOTAL LIBRARY	\$ 7,183.40	\$ 362.40	\$ 2,250.00	\$ 500.00	\$ 2,125.19	\$ 2,125	\$ -			

OTHER FINANCING SOURCES											
01-30-3412	DOLA Grant Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
01-30-3413	DRCOG GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
01-30-3436	BOULDER CNTY HEALTH DEPT GRANT	\$ 10,096.96	\$ 22,941.59	\$ -	\$ -	\$ -	\$ -	\$ -			
01-30-3441	CDOIT Transportation Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
01-30-3450	BOULDER CO ECON DEV GRANT	\$ 3,400.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 216,508.28	\$ 301,508	\$ -	\$ -
01-30-3451	Boco LESAP - County match	\$ -	\$ 8,437.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-30-3460	USDA Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-30-3875	CIRSA Reimbursements (cyber)	\$ -	\$ 59,069.49	\$ -	\$ -	\$ -	\$ -	\$ 128,456.58	\$ 128,457	\$ -	\$ -
	TOTAL OTHER FINANCING SOURCES	\$ 13,496.96	\$ 90,448.58	\$ -	\$ -	\$ 344,964.86	\$ 429,965	\$ -			

01-39-3999	Reimbursables					\$ 582.77	\$ 583				
	TOTAL FUND REVENUE	\$ 1,376,555.06	\$ 1,688,315.79	\$ 1,276,885.00	\$ 1,615,099.00	\$ 1,820,324.84	\$ 2,259,391	\$ 1,942,682.00			

EXPENDITURES  
Revenues as of October

ALLOCATED EXPENDITURES											
01-44-4006	OUTSIDE PROF SERVICE FEES	\$ -	\$ 5,793.53	\$ -	\$ -	\$ 125.14	\$ 125	\$ -			
01-44-4008	OFFICE OPERATIONS	\$ 4,722.72	\$ 17,151.56	\$ 26,350.00	\$ 26,350.00	\$ 19,870.37	\$ 19,870	\$ 26,350.00			
01-44-4010	POSTAGE	\$ 1,266.03	\$ 3,358.55	\$ 9,400.00	\$ 9,400.00	\$ 4,127.30	\$ 4,500	\$ 9,400.00			
01-44-4011	EQUIPMENT MAINTENANCE	\$ 5,971.47	\$ 27,179.63	\$ 13,925.00	\$ 13,925.00	\$ 26,037.56	\$ 27,000	\$ 13,925.00			
01-44-4014	DUES & SUBSCRIPTIONS	\$ 1,699.35	\$ 5,661.01	\$ 4,650.00	\$ 4,750.00	\$ 3,933.54	\$ 4,500	\$ 4,750.00			
01-44-4015	SEMINARS/MEETINGS/Training	\$ 854.83	\$ 1,856.60	\$ 6,250.00	\$ 7,250.00	\$ 1,411.48	\$ 2,000	\$ 7,250.00			
01-44-4016	TRAVEL EXPENSES	\$ 922.51	\$ 1,201.65	\$ 1,350.00	\$ 1,500.00	\$ 592.87	\$ 700	\$ 1,500.00			
01-44-4018	STAFF SERVICES	\$ 482.27	\$ 401.49	\$ 750.00	\$ 750.00	\$ 389.33	\$ 500	\$ 750.00			

01-44-4022	UNEMPL INS EXP	\$	1,448.61	\$	3,569.45	\$	1,950.00	\$	1,950.00	\$	3,039.20	\$	3,500	\$	3,000.00
01-44-4023	WORK COMP EXP	\$	15,340.64	\$	14,736.75	\$	35,927.00	\$	30,725.00	\$	31,461.00	\$	31,500	\$	30,725.00
01-44-4025	EMPLOYEE INS - ER	\$	639.73	\$	255.00	\$	-	\$	-	\$	570.00	\$	570	\$	-
01-44-4032	ATTORNEYS FEES	\$	12,378.86	\$	56,310.36	\$	46,475.00	\$	46,475.00	\$	63,904.76	\$	65,000	\$	52,000.00
01-44-4033	ENGINEERING FEES	\$	3,685.90	\$	5,216.25	\$	8,225.00	\$	8,225.00	\$	7,290.00	\$	7,800	\$	8,225.00
01-44-4034	Merchant Service Fees (Xpress Bill Pay)	\$	-	\$	-	\$	-	\$	-	\$	1,713.21	\$	1,713	\$	6,000.00
01-44-4035	Website Fees (Civic Plus)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	3,000.00
01-44-4038	EQUIPMENT & SMALL TOOLS	\$	-	\$	-	\$	-	\$	-	\$	411.25	\$	411	\$	-
01-44-4041	PC, SOFTWARE & PRINTERS	\$	2,695.41	\$	8,855.12	\$	4,150.00	\$	4,150.00	\$	18,721.58	\$	20,000	\$	8,250.00
01-44-4055	PC TECHNICIAN FEES	\$	3,601.88	\$	15,557.50	\$	5,800.00	\$	5,800.00	\$	27,219.00	\$	28,000	\$	20,000.00
01-44-4057	TELEPHONE EXP	\$	221.71	\$	450.00	\$	4,900.00	\$	4,900.00	\$	400.00	\$	400	\$	500.00
01-44-4102	AUDITING FEES	\$	14,441.05	\$	61,200.00	\$	22,300.00	\$	60,000.00	\$	77,053.64	\$	77,054	\$	72,000.00
01-44-4800	GENERAL INSURANCE	\$	19,265.30	\$	55,187.25	\$	55,979.00	\$	41,321.00	\$	46,584.30	\$	50,000	\$	48,000.00
01-44-4820	LMC Codification Exp	\$	-	\$	2,646.50	\$	9,550.00	\$	3,000.00	\$	613.19	\$	1,000	\$	3,500.00
01-44-5009	COPIER LEASE EXP	\$	1,227.27	\$	3,838.46	\$	4,300.00	\$	4,300.00	\$	1,803.03	\$	1,803	\$	-
01-44-5025	WEBSITE HOSTING & MAINTENANCE	\$	-	\$	-	\$	-	\$	-	\$	175.00	\$	175	\$	-
	TOTAL ALLOCATED EXPENDITURES	\$	90,865.54	\$	290,426.66	\$	262,231.00	\$	283,771.00	\$	337,446.75	\$	348,121.97	\$	319,125.00

ADMINISTRATION

01-50-4000	FULLTIME SALARIES (ADMIN) (*15 INCL MMJ TAX COLLECTOR);	\$	75,899.37	\$	100,198.19	\$	79,243.00	\$	87,500.00	\$	60,323.32	\$	70,767	\$	95,643.00
01-50-4001	PARTTIME SALARIES	\$	3,042.50	\$	12,590.00	\$	8,118.00	\$	8,118.00	\$	12,371.75	\$	16,780	\$	15,000.00
01-50-4006	OUTSIDE PROF SERVICE FEES	\$	4,207.19	\$	52,500.95	\$	3,000.00	\$	3,000.00	\$	30,711.50	\$	32,400	\$	8,250.00
01-50-4008	OFFICE OPERATIONS	\$	129.65	\$	-	\$	-	\$	-	\$	6,011.41	\$	6,011	\$	5,000.00
01-50-4010	POSTAGE	\$	94.28	\$	-	\$	500.00	\$	500.00	\$	-	\$	-	\$	-
01-50-4011	EQUIPMENT MAINTENANCE	\$	-	\$	-	\$	-	\$	-	\$	3,493.53	\$	3,494	\$	3,600.00

01-50-4012	BLDG MAINT & GROUNDS	\$	4,897.05	\$	47,040.76	\$	7,500.00	\$	7,500.00	\$	26,177.56	\$	27,000	\$	7,500.00
01-50-4014	DUES & SUBSCRIPTIONS	\$	71.24	\$	65.00	\$	200.00	\$	500.00	\$	957.57	\$	958	\$	500.00
01-50-4015	SEMINARS/MEETINGS	\$	580.00	\$	204.55	\$	-	\$	3,000.00	\$	1,985.51	\$	2,000	\$	3,000.00
01-50-4016	TRAVEL EXPENSES	\$	1,106.68	\$	262.52	\$	-	\$	1,000.00	\$	1,006.36	\$	1,006	\$	1,000.00
01-50-4018	STAFF SERVICES	\$	50.00	\$	115.96	\$	-	\$	-	\$	-	\$	-	\$	-
01-50-4020	NATURAL GAS SERVICE	\$	1,380.77	\$	1,681.47	\$	1,740.00	\$	1,740.00	\$	978.05	\$	1,500	\$	1,200.00
01-50-4021	TELEPHONE SERVICE	\$	7,254.83	\$	8,916.97	\$	7,500.00	\$	7,500.00	\$	7,820.94	\$	7,821	\$	7,500.00
01-50-4024	PAYROLL TAXES - ER	\$	5,720.81	\$	7,336.52	\$	6,263.00	\$	6,700.00	\$	5,394.69	\$	5,900	\$	6,700.00
01-50-4025	EMPLOYEE INS - ER	\$	12,607.58	\$	18,479.36	\$	9,474.00	\$	14,850.00	\$	11,889.03	\$	14,300	\$	14,850.00
01-50-4026	RETIREMENT CONTRIBUTION - ER	\$	1,464.78	\$	2,278.16	\$	2,456.00	\$	2,600.00	\$	1,810.74	\$	1,980	\$	2,600.00
01-50-4029	VEHICLE MAINT EXP	\$	-	\$	-	\$	-	\$	-	\$	94.89	\$	95	\$	-

01-50-4032	ATTORNEYS FEES	\$	-	\$	-	\$	-	\$	-	\$	4,310.00	\$	5,000	\$	34,000.00
01-50-4036	ADVERTISING & PUBLISHING EXP	\$	173.20	\$	-	\$	-	\$	-	\$	1,009.12	\$	1,009	\$	1,000.00
01-50-4041	PC, SOFTWARE & PRINTERS	\$	5,475.00	\$	2,873.07	\$	-	\$	-	\$	2,239.83	\$	2,240	\$	2,200.00

01-50-4050	MISCELLANEOUS EXPENSE	\$	4,941.82	\$	5,869.61	\$	10,000.00	\$	10,000.00	\$	48,173.94	\$	48,000	\$	10,000.00
01-50-4055	PC Technician Fees	\$	-	\$	1,052.50	\$	-	\$	-	\$	-	\$	-	\$	-
01-50-4057	TELEPHONE EXP	\$	399.12	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
01-50-4101	COUNTY TREASURER'S FEE	\$	4,588.70	\$	4,582.25	\$	6,201.00	\$	6,201.00	\$	4,181.86	\$	6,200	\$	6,201.00
01-50-4102	AUDITING FEES	\$	25.32	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
01-50-4103	TRANSFER TO PARKS/REC FUND	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
01-50-4104	TRANSFER OUT TO LIBRARY FUND	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
01-50-4510	Advance to Other Funds (payment for post office property)	\$	128,173.74	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
01-50-4999	Transfer To Flood Fund(reimbursable salaries)	\$	(49,340.99)	\$	(19,127.43)	\$	-	\$	-	\$	-	\$	(35,000)	\$	-
	TOTAL ADMINISTRATION	\$	212,942.64	\$	246,920.41	\$	142,195.00	\$	125,709.00	\$	230,941.60	\$	219,461.55	\$	225,744.00

LEGISLATIVE														
01-52-4000	FULLTIME SALARIES (ADMIN)	\$	4,075.00	\$	8,250.00	\$	12,500.00	\$	12,500.00	\$	7,050.00	10,400	\$	12,500.00
01-52-4006	OUTSIDE PROF-SERVICE FEES	\$	21.83	\$	-	\$	-	\$	-	\$	-	-	\$	-
01-52-4036	ADVERTISING & PUBLISHING	\$	2,923.20	\$	2,290.69	\$	2,000.00	\$	2,000.00	\$	2,605.65	2,700	\$	2,000.00
01-52-4050	MISCELLANEOUS EXPENSE	\$	386.04	\$	623.56	\$	500.00	\$	500.00	\$	832.26	900	\$	500.00
01-52-4100	ELECTIONS EXPENSE	\$	-	\$	7,598.00	\$	3,500.00	\$	6,000.00	\$	2,807.18	8,500	\$	4,000.00
01-52-4105	ORDINANCE CODIFICATION	\$	-	\$	5,040.15	\$	-	\$	-	\$	2,542.33	2,542	\$	-
	TOTAL LEGISLATIVE	\$	7,406.07	\$	23,802.40	\$	18,500.00	\$	21,000.00	\$	15,837.42	25,042.00	\$	19,000.00

JUDICIAL														
01-53-4000	FULLTIME SALARIES (ADMIN)	\$	20,372.57	\$	15,294.73	\$	14,585.00	\$	15,250.00	\$	12,374.86	14,585	\$	15,250.00
01-53-4024	PAYROLL TAXES - ER	\$	1,530.52	\$	1,134.28	\$	1,116.00	\$	1,200.00	\$	915.38	1,200	\$	1,200.00
01-53-4025	EMPLOYEE INS - ER	\$	2,603.67	\$	2,688.63	\$	2,492.00	\$	2,200.00	\$	2,342.34	2,770	\$	2,200.00
01-53-4026	RETIREMENT CONTRIBUTION - ER	\$	451.83	\$	458.87	\$	438.00	\$	450.00	\$	371.26	450	\$	450.00
01-53-4032	ATTORNEYS FEES	\$	7,601.78	\$	9,016.40	\$	10,000.00	\$	10,000.00	\$	7,387.65	8,333	\$	10,000.00
01-53-4050	MISCELLANEOUS EXPENSE	\$	780.00	\$	1,255.45	\$	83.00	\$	400.00	\$	851.85	852	\$	400.00
01-53-4103	JUDGE'S SERVICES FEES	\$	12,000.00	\$	12,000.00	\$	12,000.00	\$	12,000.00	\$	10,000.00	12,000	\$	12,000.00
	TOTAL JUDICIAL	\$	45,340.37	\$	41,848.36	\$	40,714.00	\$	41,500.00	\$	34,243.34	40,190.18	\$	41,500.00

PLANNING & ZONING														
01-54-4000	FULLTIME SALARIES (ADMIN)	\$	5,933.86	\$	6,473.48	\$	5,869.00	\$	6,100.00	\$	4,991.90	5,900	\$	6,100.00
01-54-4007	PCDC STIPEND	\$	-	\$	-	\$	-	\$	-	\$	-	-	\$	-
01-54-4024	PAYROLL TAXES - ER	\$	440.48	\$	477.31	\$	449.00	\$	460.00	\$	365.11	430	\$	460.00
01-54-4025	EMPLOYEE INS - ER	\$	1,274.96	\$	1,352.45	\$	1,184.00	\$	1,400.00	\$	1,217.50	1,565	\$	1,400.00
01-54-4026	RETIREMENT CONTRIBUTION - ER	\$	177.97	\$	194.17	\$	176.00	\$	200.00	\$	149.74	175	\$	200.00
01-54-4032	ATTORNEYS FEES	\$	1,332.93	\$	2,475.88	\$	5,538.00	\$	5,538.00	\$	9,222.80	14,825	\$	5,538.00
01-54-4033	ENGINEERING FEES	\$	-	\$	-	\$	-	\$	-	\$	675.00	675	\$	-
01-54-4050	MISCELLANEOUS EXPENSE	\$	-	\$	395.00	\$	81.00	\$	500.00	\$	15,147.50	15,148	\$	500.00
01-54-4104	PLANNER'S SERVICES FEES	\$	25,602.44	\$	33,984.20	\$	35,000.00	\$	30,000.00	\$	37,763.81	38,000	\$	30,000.00
	TOTAL PLANNING & ZONING	\$	34,762.64	\$	45,352.49	\$	48,297.00	\$	44,198.00	\$	69,533.36	76,717.50	\$	44,198.00

HEALTH, WELFARE & COMMUNITY														
01-55-4000	FULLTIME SALARIES YOUTH SPEC	\$	14,503.39	\$	9,041.62	\$	-	\$	-	\$	-	-	\$	7,800.00
01-55-4024	PAYROLL TAXES - ER	\$	1,054.89	\$	641.83	\$	1,285.00	\$	-	\$	-	-	\$	625.00
01-55-4025	EMPLOYEE INS - ER	\$	7,562.96	\$	3,475.87	\$	5,500.00	\$	-	\$	-	-	\$	-

DONATION - OTHER														
01-55-4700	DONATION-SPECIAL TRANSIT SVST	\$	4,300.00	\$	-	\$	4,300.00	\$	6,000.00	\$	200.00	200	\$	3,000.00
01-55-4701	BRCR DISPATCH FEES	\$	1,500.00	\$	-	\$	1,500.00	\$	1,500.00	\$	-	-	\$	-
01-55-4711	HUMAN SOCIETY	\$	17,417.00	\$	19,644.00	\$	17,417.00	\$	19,144.00	\$	9,557.00	19,644	\$	23,000.00
01-55-4714	WALT SELF EXPENDITURES	\$	1,500.00	\$	1,320.00	\$	1,500.00	\$	1,500.00	\$	1,584.00	1,584	\$	4,650.00
01-55-4750	SPRING CLEAN UP DAYS EXPENSE	\$	3,297.64	\$	3,830.98	\$	10,100.00	\$	5,000.00	\$	3,276.29	3,800	\$	5,000.00
01-55-4775	SFC - ENERGY EFFICIENT UPGRADES	\$	4,316.55	\$	3,958.40	\$	2,000.00	\$	2,000.00	\$	2,733.81	2,734	\$	3,000.00
01-55-4776	SFC - RTD BUS TRANSPORTATION	\$	-	\$	-	\$	-	\$	7,000.00	\$	-	-	\$	-
01-55-4777	SFC-Zero waste coverage	\$	-	\$	-	\$	-	\$	9,000.00	\$	-	-	\$	-
new	Main Street Beautification	\$	-	\$	-	\$	-	\$	-	\$	-	-	\$	3,120.00
new	TOTAL HEALTH,WELFARE & COMMUNITY	\$	55,452.43	\$	41,912.70	\$	43,602.00	\$	51,144.00	\$	17,351.10	27,961.81	\$	20,000.00
		\$	-	\$	-	\$	-	\$	-	\$	-	-	\$	70,195.00

ECONOMIC DEVELOPMENT														
01-56-4000	FULLTIME SALARIES ECO DEV	\$	49,099.35	\$	52,025.61	\$	48,636.00	\$	52,000.00	\$	41,997.02	52,000	\$	52,000.00

01-56-4001	ECON DEVELOPMENT PT SALARIES	\$	1,155.00	\$	1,530.00	\$	-	\$	27,000.00	\$	2,300.00	\$	3,240	\$	27,000.00
01-56-4006	OUTSIDE PROF SERVICE FEES(URA)	\$	4,035.25	\$	3,858.16	\$	35,000.00	\$	73,000.00	\$	15,710.73	\$	63,000	\$	45,000.00
01-56-4014	DUES & SUBSCRIPTIONS	\$	2,134.00	\$	1,314.00	\$	4,000.00	\$	4,000.00	\$	325.00	\$	1,005	\$	4,000.00
01-56-4024	PAYROLL TAXES - ER	\$	3,700.33	\$	3,888.87	\$	3,721.00	\$	3,721.00	\$	3,131.09	\$	3,750	\$	3,721.00
01-56-4025	EMPLOYEE INS - ER	\$	12,562.17	\$	13,216.16	\$	18,240.00	\$	18,240.00	\$	16,936.06	\$	20,540	\$	18,240.00
01-56-4026	RETIREMENT CONTRIBUTION - ER	\$	1,473.02	\$	1,560.83	\$	1,459.00	\$	1,459.00	\$	1,259.98	\$	1,500	\$	1,459.00
01-56-4036	ADVERTISING & PUBLISHING	\$	107.36	\$	1,608.39	\$	12,500.00	\$	12,500.00	\$	5,481.08	\$	5,600	\$	12,500.00
01-56-4702	LYONS REDSTONE MUSEUM	\$	11,250.00	\$	16,250.00	\$	16,250.00	\$	13,250.00	\$	13,294.00	\$	13,294	\$	13,750.00
01-56-4715	BOCO ECON DEV GRANT match	\$	6,000.00	\$	-	\$	-	\$	1,200.00	\$	-	\$	-	\$	1,200.00
01-56-4716	DOLA Mini Grant match	\$	1,804.10	\$	(1,804.10)	\$	-	\$	1,000.00	\$	-	\$	-	\$	1,000.00
01-56-4717	Grant Match (other- LCF)	\$	-	\$	-	\$	-	\$	5,000.00	\$	-	\$	-	\$	5,000.00
	TOTAL ECONOMIC DEVELOPMENT	\$	93,320.58	\$	93,447.92	\$	139,806.00	\$	212,370.00	\$	100,434.96	\$	163,929.00	\$	184,870.00
	BUILDING INSPECTION														
01-57-4033	FLOOD PLAIN PERMIT REVIEW	\$	39,776.24	\$	49,287.66	\$	35,000.00	\$	42,000.00	\$	2,340.00	\$	2,340	\$	42,000.00
01-57-4600	BLDG INSPECTOR FEES EXPENSE	\$	6,406.04	\$	8,169.55	\$	6,000.00	\$	6,000.00	\$	46,214.69	\$	50,000	\$	6,000.00
01-57-4601	PLAN CHECK	\$	46,182.28	\$	57,457.21	\$	41,000.00	\$	48,000.00	\$	3,837.91	\$	4,200	\$	6,000.00
	TOTAL BUILDING INSPECTION	\$	92,364.56	\$	114,914.42	\$	82,000.00	\$	96,000.00	\$	52,392.60	\$	56,540.00	\$	54,000.00
	GENERAL FUND POLICE														
01-58-4006	BOULDER COUNTY CONTRACT FEES(Add 1-40hr deputy)	\$	305,392.56	\$	306,804.00	\$	309,226.00	\$	438,375.00	\$	392,860.00	\$	438,375	\$	448,662.00
01-58-4008	OFFICE OPERATIONS	\$	96.93	\$	-	\$	-	\$	-	\$	1,337.78	\$	1,600	\$	-
01-58-4012	BLDG MAINT & GROUNDS	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
01-58-4028	EXTRA DUTY TRAFFIC & FESTIVALS	\$	35,879.00	\$	45,882.50	\$	49,500.00	\$	35,000.00	\$	29,712.00	\$	35,000	\$	35,000.00
	TOTAL GENERAL FUND POLICE	\$	341,368.49	\$	352,686.50	\$	358,726.00	\$	473,375.00	\$	423,909.78	\$	474,975.00	\$	483,662.00
	STREETS														
01-59-4000	FULLTIME SALARIES (ADMIN)	\$	8,473.90	\$	4,533.60	\$	6,300.00	\$	-	\$	-	\$	-	\$	13,478.00
01-59-4002	MAINTENANCE SALARIES	\$	32,143.72	\$	36,365.87	\$	33,631.00	\$	41,500.00	\$	33,953.55	\$	40,500	\$	41,500.00
01-59-4006	OUTSIDE PROFESSIONAL SERVICE FEES	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	7,000.00
01-59-4008	OFFICE OPERATIONS	\$	3.38	\$	42.10	\$	-	\$	-	\$	204.64	\$	350	\$	-
01-59-4011	EQUIPMENT MAINTENANCE	\$	1,973.52	\$	8,174.29	\$	2,500.00	\$	2,500.00	\$	7,087.85	\$	8,000	\$	2,500.00
01-59-4012	BLDG MAINT & GROUNDS	\$	3,101.13	\$	7,401.32	\$	3,000.00	\$	3,000.00	\$	4,423.41	\$	5,000	\$	3,000.00
01-59-4020	NATURAL GAS SERVICE	\$	4,175.46	\$	2,149.80	\$	5,000.00	\$	5,000.00	\$	2,468.29	\$	2,800	\$	5,000.00
01-59-4024	PAYROLL TAXES - ER	\$	3,267.16	\$	3,079.43	\$	3,338.00	\$	3,000.00	\$	2,522.20	\$	3,000	\$	3,200.00
01-59-4025	EMPLOYEE INS - ER	\$	3,305.14	\$	3,699.45	\$	4,084.00	\$	7,800.00	\$	5,833.12	\$	7,100	\$	7,800.00
01-59-4026	RETIREMENT CONTRIBUTION - ER	\$	383.42	\$	400.13	\$	1,107.00	\$	500.00	\$	386.78	\$	400	\$	1,250.00
01-59-4027	STREET MAINTENANCE	\$	37,088.48	\$	32,791.10	\$	33,342.00	\$	33,342.00	\$	41,138.83	\$	42,000	\$	16,642.00
01-59-4028	WINTER STREET MAINTENANCE	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	6,000.00
01-59-4029	VEHICLE MAINT EXP	\$	2,485.00	\$	1,431.25	\$	1,000.00	\$	1,000.00	\$	19,017.97	\$	21,000	\$	1,000.00
01-59-4030	GASOLINE, OIL, ETC.	\$	5,515.76	\$	9,958.46	\$	7,000.00	\$	7,000.00	\$	4,839.96	\$	5,200	\$	7,000.00
01-59-4035	UNIFORMS EXPENSE	\$	205.45	\$	433.08	\$	500.00	\$	500.00	\$	374.94	\$	500	\$	500.00
01-59-4037	EQUIPMENT LEASE EXP	\$	14,204.32	\$	1,052.64	\$	13,112.00	\$	13,000.00	\$	4,592.37	\$	4,592	\$	11,000.00
01-59-4038	EQUIPMENT & SMALL TOOLS	\$	1,229.44	\$	4,826.01	\$	1,500.00	\$	1,500.00	\$	7.32	\$	200	\$	1,500.00
01-59-4041	PC, SOFTWARE & PRINTERS	\$	-	\$	-	\$	500.00	\$	500.00	\$	-	\$	-	\$	500.00
01-59-4050	MISCELLANEOUS EXPENSE	\$	623.49	\$	4,311.45	\$	500.00	\$	500.00	\$	2,725.33	\$	2,725	\$	500.00
01-59-4302	ROADBASE, PATCH, & REPAIR EXP	\$	2,926.09	\$	1,139.97	\$	2,500.00	\$	2,500.00	\$	2,519.80	\$	2,600	\$	2,500.00
01-59-4303	STREET SIGNS	\$	793.07	\$	1,168.60	\$	4,500.00	\$	4,500.00	\$	1,133.09	\$	1,800	\$	4,500.00

01-59-4306	TREE TRIMMING	\$	249.97	\$	-	\$	5,000.00	\$	5,000.00	\$	-	\$	-	\$	2,500.00
01-59-4309	STORM DRAINAGE			\$	795.61	\$	-	\$	-	\$	5,423.43	\$	5,800	\$	3,700.00
01-59-4311	TRASH REMOVAL	\$	2,051.81	\$	4,179.68	\$	2,400.00	\$	2,400.00	\$	3,493.65	\$	3,750	\$	2,400.00
01-59-4312	STREET LIGHTING - ELECTRICITY	\$	11,255.10	\$	11,009.40	\$	12,000.00	\$	12,000.00	\$	10,368.65	\$	10,500	\$	12,000.00
01-59-4313	STREET LIGHT MAINTENANCE	\$	3,833.08	\$	330.50	\$	500.00	\$	500.00	\$	4,052.25	\$	4,500	\$	3,000.00
01-59-4314	FLAG MAINTENANCE	\$	-	\$	447.00	\$	500.00	\$	500.00	\$	541.72	\$	600	\$	500.00
01-59-4316	HOLIDAY LIGHTS & DECORATIONS	\$	5,862.64	\$	7,103.45	\$	1,200.00	\$	1,200.00	\$	2,465.39	\$	3,000	\$	3,200.00
	TOTAL STREETS	\$	145,150.53	\$	146,824.19	\$	145,014.00	\$	149,242.00	\$	159,574.54	\$	175,917.70	\$	163,670.00
VISITOR CENTER															
01-60-4001	PARTIME SALARIES	\$	7,069.31	\$	5,843.56	\$	9,655.00	\$	11,825.00	\$	12,730.78	\$	13,000	\$	3,500.00
01-60-4012	BLDG MAINT & GROUNDS	\$	1,107.07	\$	3,127.85	\$	500.00	\$	1,000.00	\$	331.62	\$	1,000	\$	1,000.00
01-60-4020	NATURAL GAS SERVICE	\$	221.28	\$	417.79	\$	1,000.00	\$	1,000.00	\$	-	\$	-	\$	1,000.00
01-60-4024	PAYROLL TAXES - ER	\$	540.89	\$	447.19	\$	393.00	\$	905.00	\$	974.08	\$	1,000	\$	280.00
01-60-4025	EMPLOYEE INS - ER	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
01-60-4050	MISCELLANEOUS EXPENSE	\$	-	\$	779.59	\$	150.00	\$	250.00	\$	1,362.33	\$	1,362	\$	250.00
	TOTAL VISITOR CENTER	\$	8,938.55	\$	10,615.98	\$	11,698.00	\$	14,980.00	\$	15,398.81	\$	16,362	\$	6,030.00
LIBRARY															
01-61-4000	SALARIES FULLTIME	\$	43,745.23	\$	45,699.18	\$	43,263.00	\$	45,000.00	\$	32,857.62	\$	32,858	\$	-
01-61-4001	SALARIES, PARTTIME	\$	19,562.39	\$	7,342.85	\$	26,202.00	\$	26,250.00	\$	-	\$	-	\$	-
01-61-4006	OUTSIDE SERVICES FEES (courier)	\$	3,870.00	\$	3,700.00	\$	1,000.00	\$	500.00	\$	-	\$	-	\$	-
01-61-4008	OFFICE OPERATIONS	\$	473.56	\$	668.28	\$	250.00	\$	750.00	\$	319.43	\$	319	\$	-
01-61-4011	EQUIPMENT AND SMALL TOOLS	\$	975.00	\$	2,058.63	\$	250.00	\$	250.00	\$	-	\$	-	\$	-
01-61-4012	BUILDING AND GROUNDS MAINT	\$	2,615.68	\$	-	\$	2,000.00	\$	2,000.00	\$	428.00	\$	428	\$	-
01-61-4014	DUES & SUBSCRIPTS - PERIODICAL	\$	1,473.92	\$	483.08	\$	-	\$	1,500.00	\$	-	\$	-	\$	-
01-61-4017	UTILITY SERVICE	\$	2,309.38	\$	1,322.30	\$	3,000.00	\$	3,000.00	\$	1,576.25	\$	1,576	\$	-
01-61-4021	TELEPHONE SERVICE	\$	1,113.97	\$	423.64	\$	1,200.00	\$	1,200.00	\$	-	\$	-	\$	-
01-61-4024	PAYROLL TAXES - ER	\$	4,843.02	\$	4,057.64	\$	5,350.00	\$	5,500.00	\$	2,513.58	\$	2,514	\$	-
01-61-4025	EMPLOYEE INSURANCE - ER	\$	276.48	\$	308.88	\$	300.00	\$	300.00	\$	75.60	\$	76	\$	-
01-61-4026	RETIREMENT CONTRIBUTION - ER	\$	1,312.40	\$	1,371.03	\$	1,298.00	\$	1,400.00	\$	985.76	\$	986	\$	-
01-61-4032	Library Attorney Fees	\$	-	\$	-	\$	-	\$	-	\$	629.00	\$	629	\$	-
01-61-4036	FUND RAISING EXPENDITURES	\$	3,527.60	\$	88.40	\$	-	\$	200.00	\$	-	\$	-	\$	-
01-61-4040	CRAFT & PROGRAM SUPPLIES	\$	145.63	\$	40.97	\$	-	\$	400.00	\$	-	\$	11	\$	-
01-61-4041	PC'S, SOFTWARE, PRINTERS	\$	1,040.00	\$	1,080.00	\$	1,500.00	\$	1,500.00	\$	10.96	\$	-	\$	-
01-61-4050	OTHER EXPENDITURES (cd cases,tapes, book covers)	\$	5,718.87	\$	6,807.53	\$	-	\$	250.00	\$	-	\$	-	\$	-
01-61-4055	PC TECHNICIAN FEES	\$	1,487.50	\$	255.00	\$	1,000.00	\$	1,000.00	\$	680.00	\$	680	\$	-
01-61-4400	BOOKS(includes aspen cat ebook purchase)	\$	2,168.55	\$	2,624.64	\$	280.00	\$	3,000.00	\$	-	\$	-	\$	-
01-61-4406	AUDIO VISUAL	\$	1,043.01	\$	941.48	\$	200.00	\$	2,000.00	\$	-	\$	-	\$	-
01-61-4408	ELECTRONIC CARD CATALOG EXP	\$	3,287.00	\$	2,550.00	\$	2,550.00	\$	2,750.00	\$	-	\$	-	\$	-
01-61-8005	LIBR'S SHARE OF ALLOCATED EXPENSE	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
	GRANT MATCH	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
	new for 2014	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
	TOTAL LIBRARY	\$	100,989.19	\$	78,493.53	\$	89,643.00	\$	98,750.00	\$	40,076.20	\$	40,077.25	\$	-
OTHER FINANCING EXPENDITURES															
01-66-4024	LESAP ER PAYROLL TAXES MATCH				410.74								411		
CAPITAL PURCHASES (Civic Plus Web \$3700, TOL Radio System \$3300)															
01-66-4038	CAPITAL PURCHASES (Civic Plus Web \$3700, TOL Radio System \$3300)	\$	10,094.50	\$	11,591.64	\$	50,000.00	\$	38,215.00	\$	56,117.27	\$	62,117	\$	12,000.00
01-66-4039	CDOT TRANSPORTATION PROJECT	\$	117,987.34	\$	161,835.80	\$	25,000.00	\$	10,000.00	\$	74,689.72	\$	100,000	\$	10,000.00
01-66-5600	GRANT EXPENDITURES	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-

01-66-5650	BOCO LESAP GRANT PROJECT	\$	11,250.00	\$	11,250.00	\$	-	\$	-	\$	3,627.91		3,628	\$	11,000.00
01-66-5703	PROPERTY AQUISITION COSTS	\$	3,750.00	\$	-	\$	-	\$	-	\$	17,873.31		17,873	\$	-
01-66-5800	PRE-AWARD GRANT EXPENSE	\$	-	\$	-	\$	-	\$	-	\$	-		-	\$	-
	TOTAL OTHER FINANCING EXPENDITURES	\$	143,081.84	\$	184,677.44	\$	75,000.00	\$	48,215.00	\$	152,718.95	\$	184,029.00	\$	33,000.00

Designated reserve \$ -

TOTAL FUND EXPENDITURES \$ 1,325,801.15 \$ 1,614,465.79 \$ 1,416,426.00 \$ 1,612,254.00 \$ 1,649,859.41 \$ 1,849,325.29 \$ 1,638,994.00

**ELECTRIC FUND 2016 Budget**

as of 11/16/2015

2015 Year-End

	2013 ACTUAL	2014 ACTUAL	2014 BUDGET	2015 BUDGET	2015 YTD Actual	2015 Projection	2016 Budget
FUND REVENUES	\$ 1,560,448.66	\$ 1,306,593.06	\$ 1,305,045.00	\$ 1,414,200.00	\$ 1,199,487.31	\$ 1,413,773.92	\$ 1,655,355.00
FUND EXPENDITURES	\$ 1,308,996.06	\$ 1,295,307.45	\$ 1,390,319.00	\$ 1,401,760.00	\$ 1,143,230.27	\$ 1,391,304.02	\$ 1,620,808.00
NET OPERATING POSITION	\$ 251,452.60	\$ 11,285.61	\$ (85,274.00)	\$ 12,440.00	\$ 56,257.04	\$ 22,469.90	\$ 34,547.00
Fund Balance Needed to Balance Budget	\$ -	\$ -	\$ 85,274.00	\$ -	\$ -	\$ -	\$ -
beginning year Cash and Cash Equivalents, A/R				\$ 269,801.00		\$ 269,801.00	\$ 219,031.78
budget surplus/deficit				\$ 12,440.00		\$ 22,469.90	\$ 34,547.00
3 months Operating - reserve policy				\$ (350,440.00)		\$ (347,826.01)	\$ (405,202.00)
Restricted Funds (Bond Cov) per auditors				\$ (42,052.80)		\$ (41,739.12)	\$ (48,624.24)
Restrict Investment Fee for future capital improvements						\$ (31,500.00)	\$ (31,500.00)
Total Available Fund Balance Dec. 31				\$ (110,251.80)		\$ (128,794.23)	\$ (231,747.46)
Total Available Fund Balance w/o 3 Month Reserve Policy Dec. 31				\$ 240,188.20		\$ 219,031.78	\$ 173,454.54

**ELECTRIC REVENUES**

02-15-3400 OTHER INCOME	\$ 1,821.28	\$ 23192.9	\$ 3,000.00	\$ 3,000.00	\$ 4,368.00	\$ 17,000.00	\$ 3,000.00
02-15-3401 INTEREST INCOME	\$ 558.21	\$ 278.21	\$ 500.00	\$ 500.00	\$ 409.40	\$ 500.00	\$ 500.00
02-15-3409 INVESTMENT FEE	\$ 40,500.00	\$ 22500	\$ 13,500.00	\$ 27,000.00	\$ 31,500.00	\$ 31,500.00	\$ 31,500.00
02-15-3414 RECONNECTION CHARGES	\$ -	\$ 2825	\$ 2,700.00	\$ 2,700.00	\$ 1,820.00	\$ 2,500.00	\$ 2,700.00
02-15-3470 TAXABLE ELECTRIC SALES	\$ 759,404.91	\$ 790512.67	\$ 906,254.00	\$ 967,000.00	\$ 782,226.94	\$ 950,000.00	\$ 1,203,655.00
02-15-3471 NON-TAXABLE ELECTRIC SALES	\$ 100,412.16	\$ 114830.94	\$ 107,466.00	\$ 137,000.00	\$ 105,358.59	\$ 131,000.00	\$ 137,000.00
02-15-3472 COMMERCIAL ELECTRIC SALES	\$ 239,499.10	\$ 264425.21	\$ 271,625.00	\$ 277,000.00	\$ 262,455.46	\$ 270,000.00	\$ 277,000.00
Inflation						\$ -	\$ -
02-15-3473 ELECTRIC SURCHARGE		\$ 59301		\$ -	\$ 394.00	\$ 319.00	\$ -
TOTAL ELECTRIC REVENUES	\$ 1,142,195.66	\$ 1,277,865.93	\$ 1,305,045.00	\$ 1,414,200.00	\$ 1,188,532.39	\$ 1,402,819.00	\$ 1,655,355.00
Other Revenues							
02-16-3411 Donated Assets	\$ 24,775.00	\$ 28,727.13			\$ 1,428.53	\$ 1,428.53	
02-25-3875 CIRSA Revenue	\$ 393,478.00	\$ -			\$ 1,428.53	\$ 1,428.53	
Other Revenue	\$ 418,253.00	\$ 28,727.13			\$ 9,526.39	\$ 9526.39	
02-39-3999 REIMBURSABLES					\$ 9,526.39	\$ 9526.39	
TOTAL FUND REVENUE	\$ 1,560,448.66	\$ 1,306,593.06	\$ 1,305,045.00	\$ 1,414,200.00	\$ 1,199,487.31	\$ 1,413,773.92	\$ 1,655,355.00

ALLOCATED EXPENSES

02-44-4008	OFFICE OPERATIONS	\$	3,907.83	\$	382.62	\$	-	\$	-	\$	305.30	\$	375.00	\$	-
02-44-4010	POSTAGE	\$	2,678.66	\$	2,132.70	\$	-	\$	-	\$	1,614.33	\$	1,850.00	\$	-
02-44-4011	EQUIPMENT MAINTENANCE	\$	4,725.21	\$	-	\$	-	\$	-	\$	1,664.88	\$	1,664.88	\$	-
02-44-4014	DUES & SUBSCRIPTIONS	\$	1,251.87	\$	-	\$	-	\$	-	\$	-	\$	0.00	\$	-
02-44-4015	SEMINARS/MEETINGS	\$	687.12	\$	-	\$	-	\$	-	\$	-	\$	0.00	\$	-
02-44-4016	TRAVEL EXPENSES	\$	332.71	\$	195.36	\$	-	\$	-	\$	-	\$	0.00	\$	-
02-44-4018	STAFF SERVICES	\$	259.95	\$	-	\$	-	\$	-	\$	-	\$	0.00	\$	-
02-44-4022	UNEMPLOYMETN INS EXP	\$	176.07	\$	-	\$	-	\$	-	\$	-	\$	0.00	\$	-
02-44-4023	WORK COMP EXP	\$	4,654.24	\$	-	\$	-	\$	-	\$	-	\$	0.00	\$	-
02-44-4032	ATTORNEYS FEES	\$	9,893.35	\$	-	\$	-	\$	-	\$	-	\$	0.00	\$	-
02-44-4033	ENGINEERING FEES	\$	2,700.23	\$	-	\$	-	\$	-	\$	-	\$	0.00	\$	-
02-44-4041	PC, SOFTWARE & PRINTERS	\$	2,118.56	\$	-	\$	-	\$	-	\$	-	\$	0.00	\$	-
02-44-4055	PC TECHNICIAN FEES	\$	2,844.07	\$	-	\$	-	\$	-	\$	-	\$	0.00	\$	-
02-44-4057	TELEPHONE EXP	\$	143.18	\$	-	\$	-	\$	-	\$	-	\$	0.00	\$	-
02-44-4102	AUDITING FEES	\$	1,981.05	\$	-	\$	-	\$	-	\$	-	\$	0.00	\$	-
02-44-4800	GENERAL INSURANCE	\$	15,412.37	\$	-	\$	-	\$	-	\$	-	\$	0.00	\$	-
02-44-4820	LMC CODIFICATION EXP	\$	-	\$	-	\$	-	\$	-	\$	-	\$	0.00	\$	-
02-44-5009	COPIER LEASE EXP	\$	968.21	\$	-	\$	-	\$	-	\$	-	\$	0.00	\$	-
02-44-8002	EP's Share Allocated Exp's from G	\$	-	\$	62,935.00	\$	62,935.00	\$	68,105	\$	-	\$	68,105.00	\$	72,320.00
	Inflation														1,362.00
	TOTAL ALLOCATED EXPENSES	\$	54,734.68	\$	65,645.68	\$	62,935.00	\$	68,105.00	\$	3,584.51	\$	71,994.88	\$	73,682.00

ADMINISTRATION

02-50-4000	FULLTIME SALARIES (ADMIN)	\$	55,508.66	\$	67,122.56	\$	57,799.00	\$	52,000.00	\$	47,565.36	\$	54,000.00	\$	68,812.00
02-50-4001	PARTTIME SALARIES	\$	14,098.09	\$	14,117.86	\$	10,806.00	\$	14,500.00	\$	6,736.27	\$	14,000.00	\$	7,400.00
02-50-4006	OUTSIDE PROF SERVICE FEES	\$	174.00	\$	15,990.39	\$	-	\$	-	\$	259.98	\$	259.98	\$	-
02-50-4008	OFFICE OPERATIONS	\$	106.68	\$	276.66	\$	1,000.00	\$	1,000.00	\$	114.96	\$	300.00	\$	1,000.00
02-50-4010	POSTAGE	\$	3.25	\$	6.38	\$	-	\$	-	\$	-	\$	0.00	\$	-
02-50-4011	EQUIPMENT & SMALL TOOLS	\$	13,000.00	\$	585.55	\$	2,700.00	\$	2,700.00	\$	1,573.96	\$	1,573.96	\$	2,700.00
02-50-4014	DUES & SUBSCRIPTIONS	\$	1,510.09	\$	1,207.38	\$	1,000.00	\$	1,000.00	\$	1,728.61	\$	1,750.00	\$	1,000.00
02-50-4015	SEMINARS/MEETINGS	\$	-	\$	-	\$	1,000.00	\$	1,000.00	\$	1,562.10	\$	1,562.10	\$	1,000.00
02-50-4016	TRAVEL EXPENSES	\$	-	\$	-	\$	-	\$	-	\$	802.08	\$	802.08	\$	-
02-50-4024	PAYROLL TAXES - ER	\$	5,295.03	\$	5,892.85	\$	5,018.00	\$	6,000.00	\$	4,028.98	\$	6,000.00	\$	5,025.00
02-50-4025	EMPLOYEE INS - ER	\$	8,555.48	\$	12,518.55	\$	8,660.00	\$	9,500.00	\$	8,584.36	\$	9,500.00	\$	9,500.00
02-50-4026	RETIREMENT CONTRIBUTION - EF	\$	1,215.82	\$	1,627.82	\$	1,968.00	\$	2,500.00	\$	1,358.72	\$	1,600.00	\$	2,000.00
02-50-4032	ATTORNEYS FEES	\$	791.82	\$	814.34	\$	500.00	\$	500.00	\$	722.50	\$	1,000.00	\$	500.00

02-50-4033	ENGINEERING SERVICES	\$	-	\$	-	\$	-	\$	-	\$	180.00	\$	180.00	\$	-
02-50-4041	PC< Software & Printers	\$	-	\$	56.66	\$	-	\$	-	\$	45.66	\$	45.66	\$	-
02-50-4050	MISCELLANEOUS EXPENSE	\$	299.48	\$	1,272.78	\$	500.00	\$	500.00	\$	500.00	\$	763.51	\$	500.00
02-50-4055	PC TECHNICIAN FEES	\$	113.32	\$	56.66	\$	250.00	\$	250.00	\$	-	\$	500.00	\$	250.00
02-50-4500	Transfer to GF LESAP	\$	-	\$	1,000.00	\$	1,000.00	\$	1,000.00	\$	-	\$	0.00	\$	-
02-50-4999	Transfer to Flood Fund (reimbur:	\$	(28,330.81)	\$	(15,079.51)	\$	-	\$	(15,000.00)	\$	-	\$	0.00	\$	-
	Inflation														1,529.00
	TOTAL ADMINISTRATION	\$	72,340.91	\$	107,466.93	\$	92,201.00	\$	76,450.00	\$	76,027.05	\$	93,837.29	\$	101,216.00

**MAINTENANCE**

02-65-4002	MAINTENANCE SALARIES	\$	38,338.31	\$	37,375.40	\$	34,984.00	\$	36,500.00	\$	32,552.83	\$	35,000.00	\$	36,500.00
02-65-4006	OUTSIDE PROF SERVICE FEES	\$	69,510.85	\$	77,162.46	\$	88,000.00	\$	88,000.00	\$	55,877.11	\$	60,875.19	\$	88,000.00
02-65-4011	EQUIPMENT MAINTENANCE	\$	-	\$	-	\$	-	\$	-	\$	-	\$	0.00	\$	2,000.00
02-65-4020	Natural Gas Service	\$	-	\$	246.12	\$	-	\$	-	\$	562.51	\$	562.51	\$	-
02-65-4021	TELEPHONE SERVICE	\$	349.71	\$	106.64	\$	1,000.00	\$	1,000.00	\$	-	\$	0.00	\$	1,000.00
02-65-4024	PAYROLL TAXES - ER	\$	2,850.75	\$	2,793.01	\$	2,676.00	\$	3,800.00	\$	2,408.10	\$	2,800.00	\$	2,800.00
02-65-4025	EMPLOYEE INS - ER	\$	4,548.87	\$	4,943.77	\$	3,743.00	\$	3,600.00	\$	6,208.48	\$	6,208.48	\$	3,600.00
02-65-4026	RETIREMENT CONTRIBUTION - ER	\$	479.28	\$	500.18	\$	465.00	\$	750.00	\$	553.91	\$	532.31	\$	1,100.00
02-65-4027	MAINTENANCE & SUPPLIES	\$	16,370.54	\$	12,842.95	\$	15,000.00	\$	15,000.00	\$	14,316.62	\$	14,316.62	\$	13,000.00
02-65-4029	VEHICLE MAINT EXP	\$	4,156.84	\$	1,917.95	\$	750.00	\$	750.00	\$	2,855.88	\$	2,855.88	\$	750.00
02-65-4030	GASOLINE, OIL, ETC.	\$	2,183.75	\$	5,802.01	\$	4,000.00	\$	4,000.00	\$	2,744.74	\$	3,800.00	\$	4,000.00
02-65-4035	UNIFORMS EXPENSE	\$	165.31	\$	433.07	\$	500.00	\$	500.00	\$	317.97	\$	500.00	\$	500.00
02-65-4038	EQUIPMENT & SMALL TOOLS	\$	-	\$	-	\$	-	\$	-	\$	-	\$	0.00	\$	1,500.00
02-65-4041	PC, SOFTWARE & PRINTERS	\$	42.01	\$	-	\$	500.00	\$	500.00	\$	-	\$	0.00	\$	500.00
02-65-4050	MISCELLANEOUS EXPENSE	\$	1,822.08	\$	52.59	\$	250.00	\$	250.00	\$	536.72	\$	536.72	\$	250.00
02-65-4302	ROAD BASE, SQUEEGEE, ASPHALT	\$	-	\$	-	\$	-	\$	-	\$	-	\$	0.00	\$	2,000.00
02-65-4306	TREE TRIMMING	\$	1,704.98	\$	9,535.75	\$	18,000.00	\$	18,000.00	\$	3,440.00	\$	3,440.00	\$	14,500.00
02-65-5001	Transformers	\$	-	\$	1,998.13	\$	-	\$	-	\$	1,702.00	\$	1,702.00	\$	-
02-65-5002	METERS:REPLACMINTS,SOCKETS, *	\$	850.76	\$	5,317.89	\$	8,000.00	\$	8,000.00	\$	2,971.73	\$	2,971.73	\$	8,000.00
02-65-5005	WIRE,XARMS,CONNECTORS,POLT	\$	5,144.86	\$	12,595.47	\$	15,000.00	\$	15,000.00	\$	-	\$	0.00	\$	15,000.00
02-65-5012	ELECTRIC POWER-MEAN & WARF	\$	776,311.89	\$	786,746.13	\$	890,000.00	\$	875,000.00	\$	773,484.95	\$	925,000.00	\$	988,007.00
02-65-5014	SUBSTATION MAINT & SUPPLIES	\$	765.25	\$	544.50	\$	3,200.00	\$	3,200.00	\$	730.00	\$	730.00	\$	3,200.00
	Inflation														3,977.00
	TOTAL MAINTENANCE	\$	925,596.04	\$	960,914.02	\$	1,086,068.00	\$	1,073,850.00	\$	901,263.55	\$	1,061,831.44	\$	1,186,207.00

**CAPITAL OUTLAY**

CAPITAL PURCHASES(Mole,Civic															
Plus Web, Radio System,															
02-66-4038	Meters)	\$	-	\$	-	\$	-	\$	-	\$	34,240	\$	11,714.75	\$	13,000.00
	TOTAL CAPITAL OUTLAY	\$	-	\$	-	\$	-	\$	34,240.00	\$	11,714.75	\$	13,000.00	\$	107,475.00

Inflation

\$

DEBT SERVICE													
02-67-4902	BOND SERVICE FEES	\$	150.00	\$	-	\$	150.00	\$	150.00	\$	0.00	\$	150.00
02-67-4903	2003 BOND PRINCIPAL	\$	(53,626.72)	\$	-	\$	70,000.00	\$	70,000.00	\$	75,000.00	\$	80,000.00
02-67-4904	2003 BOND INTEREST	\$	47,502.08	\$	44,582.70	\$	44,775.00	\$	44,775.00	\$	41,450.00	\$	37,887.50
02-67-4921	2006 BOND PRINCIPAL	\$	53,626.72	\$	-	\$	17,257.00	\$	17,257.00	\$	18,189.34	\$	19,171.57
02-67-4922	2006 BOND INTEREST	\$	17,448.48	\$	16,566.58	\$	16,933.00	\$	16,933.00	\$	16,001.07	\$	15,018.85
	TOTAL DEBT SERVICE	\$	65,100.56	\$	61,149.28	\$	149,115.00	\$	149,115.00	\$	150,640.41	\$	152,227.92

FIXED CHARGES

02-68-4802	Depreciation Expense	\$	99,804.75	\$	100,131.54								
02-68-4804	Gain?Loss on FA disposal	\$	81,474.00	\$	-								
02-68-4999	2013 Suspense Acct	\$	9,945.12	\$	-								
	TOTAL FIXED CHARGES	\$	191,223.87	\$	100,131.54								

	TOTAL FUND EXPENDITURES	\$	1,308,996.06	\$	1,295,307.45	\$	1,390,319.00	\$	1,401,760.00	\$	1,443,230.27	\$	1,391,304.02	\$	1,620,808
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	2015 YTD	2015 Year-End	2016 BUDGET
	2015 BUDGET	ACTUAL	Projection
Water			
beginning year Cash and Cash Equivalents, A/R	\$ 3,409,762	\$ 3,409,762	\$ 3,376,405
budget surplus/deficit	\$ 21,958	\$ 98,548	\$ 14,117
3 months Operating - reserve policy	\$ (247,135)	\$ (222,619)	\$ (157,999)
Restricted Funds (Bond Cov) per auditors	\$ (29,656)	\$ (26,715)	\$ (30,416)
Restricted water fund tap fees for future capital projects		\$ (105,190)	\$ (122,500)
Total Available Fund Balance Dec. 31	\$ 3,154,929	\$ 3,153,786	\$ 3,079,607
Total Available Fund Balance w/o 3 Month Reserve Policy Dec. 31	\$ 3,402,064	\$ 3,376,405	\$ 3,237,606

Sanitation			
beginning year Cash and Cash Equivalents, A/R	\$ 3,409,762	\$ 3,409,762	\$ 3,042,278
budget surplus/deficit	\$ 6,818	\$ (285,413)	\$ (138,207)
3 months Operating - reserve policy	\$ (119,423)	\$ (188,089)	\$ (172,925)
Restricted Funds (Bond Cov) per auditors	\$ (14,331)	\$ (22,571)	\$ (20,751)
Restricted sanitation fund tap fees for future capital projects		\$ (59,500)	\$ (59,500)
Total Available Fund Balance Dec. 31	\$ 3,282,827	\$ 2,854,189	\$ 2,650,895
Total Available Fund Balance w/o 3 Month Reserve Policy Dec. 31	\$ 3,402,249	\$ 3,042,278	\$ 2,823,820

Combined			
beginning year Cash and Cash Equivalents, A/R	\$ 3,647,455	\$ 3,647,455	\$ 3,246,614
budget surplus/deficit - water	\$ 21,958	\$ 98,548	\$ 14,117
budget surplus/deficit - sanitation	\$ 6,818	\$ (285,413)	\$ (138,207)
3 months Operating - reserve policy-water	\$ (247,135)	\$ (222,619)	\$ (157,999)
3 months Operating - reserve policy-sanitation	\$ (119,423)	\$ (188,089)	\$ (172,925)
Restricted Funds (Bond Cov) per auditors-water	\$ (29,656)	\$ (26,715)	\$ (30,416)
Restricted Funds (Bond Cov) per auditors-sanitation	\$ (14,331)	\$ (22,571)	\$ (20,751)
Restricted water fund tap fees for future capital projects	\$ -	\$ (105,190)	\$ (122,500)
Restricted sanitation fund tap fees for future capital projects	\$ -	\$ (59,500)	\$ (59,500)
Total Available Fund Balance Dec. 31	\$ 3,265,686	\$ 2,835,906	\$ 2,558,433
Total Available Fund Balance w/o 3 Month Reserve Policy Dec. 31	\$ 3,632,244	\$ 3,246,614	\$ 2,889,357

**WATER FUND 2016 Budget**

as of 11/16/2015

	2013 ACTUAL	2014ACTUAL	2014 BUDGET	2015 BUDGET	2015 YTD ACTUAL	2015 Year-End Projection	2016 BUDGET
FUND REVENUES	\$ 1,226,353.09	\$ 967,243.60	\$ 929,332.00	\$ 1,010,500.00	\$ 831,976.74	\$ 989,024.31	\$ 1,028,000.00
FUND EXPENDITURES	\$ 805,853.74	\$ 889,385.33	\$ 1,344,764.00	\$ 988,541.78	\$ 732,424.52	\$ 890,476.85	\$ 1,013,882.78
NET OPERATING POSITION	\$ 420,499.35	\$ 77,858.27	\$ (415,432.00)	\$ 21,958.22	\$ 99,552.22	\$ 98,547.46	\$ 14,117.22
Fund Balance Needed to Balance Budget	\$ -	\$ -	\$ 415,432	\$ -	\$ -	\$ -	\$ -

**WATER REVENUES**

03-16-3400	OTHER INCOME	\$ 364.40	\$ 23.40	\$ 500.00	\$ 500	\$ 4,472.60	\$ 4,472.50	\$ 500
03-16-3401	INTEREST INCOME	\$ 4,346.60	\$ 2,166.31	\$ 3,000.00	\$ 1,500	\$ 3,187.90	\$ 3,187.90	\$ 1,500
03-16-3407	CWCB GRANT	\$ 2,700.00	\$ 2,700.00	\$ -	\$ -	\$ -	\$ -	\$ -
03-16-3410	TAP CONNECTION FEES	\$ 125,765.00	\$ 73,075.00	\$ 52,500.00	\$ 105,000	\$ 105,190.00	\$ 105,190.00	\$ 122,500
03-16-3411	Donated Assets	\$ 284,450.43	\$ 25,764.33	\$ -	\$ -	\$ -	\$ -	\$ -
03-16-3480	METERED WATER SALES	\$ 750,023.71	\$ 833,641.50	\$ 845,097.00	\$ 880,000	\$ 688,782.98	\$ 845,000.00	\$ 880,000
03-16-3481	UNMETERED WATER SALES	\$ 1,591.20	\$ 530.40	\$ 1,500.00	\$ 1,000	\$ -	\$ -	\$ 1,000
03-16-3482	PIPE WATER SALES RENTAL	\$ 16,429.75	\$ 10,410.65	\$ 23,585.00	\$ 15,000	\$ 11,476.30	\$ 11,476.30	\$ 15,000
03-16-3483	WATER METER SALES	\$ 11,720.00	\$ 18,932.01	\$ 3,150.00	\$ 7,500	\$ 14,240.82	\$ 16,500.00	\$ 7,500
03-16-3490	NCWCD ANNUAL LEASING PROCEEDS	\$ 1,197,391.09	\$ 967,243.60	\$ 929,332.00	\$ 1,010,500.00	\$ 830,548.21	\$ 989,024.31	\$ 1,028,000.00
	TOTAL WATER REVENUES	\$ 1,197,391.09	\$ 967,243.60	\$ 929,332.00	\$ 1,010,500.00	\$ 830,548.21	\$ 989,024.31	\$ 1,028,000.00
	Inflation							\$ -
OTHER REVENUE								
03-25-3875	CIRSA Revenue	\$ 28,962.00	\$ -	\$ -	\$ -	\$ 1,428.53	\$ 1,428.53	\$ -
	TOTAL FUND REVENUE	\$ 1,226,353.09	\$ 967,243.60	\$ 929,332.00	\$ 1,010,500.00	\$ 831,976.74	\$ 989,024.31	\$ 1,028,000.00

ALLOCATED EXPENSES:ORIG	2013 ACTUAL	2014 ACTUAL	2014 BUDGET	2014 BUDGET	2015 YTD ACTUAL	2015 Year-End Projection	2016 BUDGET
03-44-4006	OUTSIDE PROFESSIONAL Service	\$ -	\$ -	\$ -	\$ 83.44	\$ 83.44	\$ -
03-44-4008	OFFICE OPERATIONS	\$ 3,577.10	\$ 382.62	\$ -	\$ 305.30	\$ 375.00	\$ -
03-44-4010	POSTAGE	\$ 2,641.84	\$ 2,133.70	\$ -	\$ 1,617.35	\$ 1,800.00	\$ -
03-44-4011	EQUIPMENT MAINTENANCE	\$ 4,282.17	\$ -	\$ -	\$ 476.88	\$ 476.88	\$ -
03-44-4014	DUES & SUBSCRIPTIONS	\$ 1,134.47	\$ -	\$ -	\$ -	\$ -	\$ -
03-44-4015	SEMINARS/MEETINGS	\$ 622.70	\$ -	\$ -	\$ -	\$ -	\$ -
03-44-4016	TRAVEL EXPENSES	\$ 296.67	\$ -	\$ -	\$ -	\$ -	\$ -
03-44-4018	STAFF SERVICES	\$ 235.58	\$ -	\$ -	\$ -	\$ -	\$ -
03-44-4022	UNEMPLOYMENT INSURANCE EXP	\$ 159.56	\$ -	\$ -	\$ -	\$ -	\$ -

03-44-4023	WORK COMP EXP	\$	4,217.84	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
03-44-4032	ATTORNEYS FEES	\$	8,965.75	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
03-44-4033	ENGINEERING FEES	\$	2,447.05	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
03-44-4038	EQUIPMENT & SMALL TOOLS	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
03-44-4041	PC, SOFTWARE & PRINTERS	\$	1,919.90	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
03-44-4055	PC TECHNICIAN FEES	\$	2,577.37	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
03-44-4057	TELEPHONE EXP	\$	129.76	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
03-44-4102	AUDITING FEES	\$	1,795.31	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
03-44-4800	GENERAL INSURANCE	\$	13,967.25	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
03-44-4820	LMC CODIFICATION EXP	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
03-44-5009	COPIER LEASE EXP	\$	877.42	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
new	Transfer to General Fund for Allocated Exp	\$	-	\$	55,069.00	\$	-	\$	55,069.00	\$	-	\$	59,592.00	\$	-	\$	59,592.00	\$	-
	Inflation	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
	TOTAL ALLOCATED EXPENSES(ORIG)	\$	49,847.74	\$	57,585.32	\$	55,069.00	\$	59,592.00	\$	2,490.30	\$	62,251.21	\$	64,552.00	\$	1,192	\$	63,360

ADMINISTRATION

03-50-4000	FULLTIME SALARIES (ADMIN)	\$	55,067.58	\$	68,312.42	\$	57,799.00	\$	52,000.00	\$	47,565.36	\$	52,800.00	\$	78,267
03-50-4001	PARTTIME SALARIES	\$	25,672.62	\$	22,748.19	\$	19,393.00	\$	24,500.00	\$	11,193.53	\$	15,000.00	\$	14,100
03-50-4006	OUTSIDE PROF SERVICE FEES	\$	385.50	\$	150.00	\$	8,000.00	\$	8,000.00	\$	259.98	\$	259.98	\$	8,000
03-50-4008	OFFICE OPERATIONS	\$	114.92	\$	314.61	\$	250.00	\$	250.00	\$	151.63	\$	325.00	\$	250
03-50-4010	POSTAGE	\$	3.25	\$	6.39	\$	-	\$	-	\$	-	\$	-	\$	-
03-50-4011	EQUIPMENT & SMALL TOOLS	\$	-	\$	625.58	\$	5,600.00	\$	5,600.00	\$	2,515.72	\$	2,515.72	\$	5,600
03-50-4014	DUES & SUBSCRIPTIONS	\$	300.00	\$	401.00	\$	250.00	\$	350.00	\$	653.00	\$	653.00	\$	350
03-50-4015	SEMINARS/MEETINGS	\$	-	\$	379.02	\$	2,000.00	\$	2,000.00	\$	197.59	\$	197.59	\$	2,000
03-50-4024	PAYROLL TAXES - ER	\$	6,169.61	\$	6,545.40	\$	5,905.00	\$	7,200.00	\$	4,363.94	\$	5,000.00	\$	5,525
03-50-4025	EMPLOYEE INS - ER	\$	9,706.99	\$	13,993.45	\$	9,264.00	\$	9,500.00	\$	8,924.65	\$	10,000.00	\$	9,500
03-50-4026	RETIREMENT CONTRIBUTION - ER	\$	1,373.34	\$	1,627.82	\$	1,434.00	\$	1,800.00	\$	1,358.72	\$	1,600.00	\$	2,150
03-50-4032	ATTORNEYS FEES	\$	1,578.25	\$	518.34	\$	3,000.00	\$	3,000.00	\$	693.00	\$	693.00	\$	3,000
03-50-4033	ENGINEERING FEES	\$	1,080.00	\$	614.61	\$	12,000.00	\$	6,000.00	\$	-	\$	-	\$	6,000
03-50-4041	PC, Software & Printers	\$	1,368.00	\$	56.67	\$	500.00	\$	500.00	\$	45.66	\$	45.66	\$	500
03-50-4050	MISCELLANEOUS EXPENSE	\$	460.97	\$	92.90	\$	250.00	\$	250.00	\$	-	\$	-	\$	250
03-50-4055	PC TECHNICIAN FEES	\$	113.34	\$	56.67	\$	4,328.00	\$	4,328.00	\$	-	\$	-	\$	4,328
03-50-4060	LONGMONT TAP FEE EXPENDITURE	\$	-	\$	-	\$	5,000.00	\$	-	\$	-	\$	-	\$	-
03-50-4500	Transfer Out to GF LESAP	\$	-	\$	5,000.00	\$	-	\$	-	\$	-	\$	-	\$	-
03-50-4999	TRANSFER TO FLOOD FUND	\$	(47,731.51)	\$	(40,971.37)	\$	-	\$	(25,000.00)	\$	-	\$	-	\$	-
	Inflation	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
	TOTAL ADMINISTRATION	\$	55,662.86	\$	80,411.70	\$	134,973.00	\$	100,278.00	\$	78,232.21	\$	89,589.95	\$	141,826.00

TREATMENT

03-62-4006	OUTSIDE PROF SERVICE FEES	\$	1,032.42	\$	9,332.63	\$	1,500.00	\$	10,000.00	\$	40.01	\$	40.01	\$	10,000
03-62-4017	ELECTRIC SERVICES	\$	595.33	\$	663.80	\$	500.00	\$	750.00	\$	532.91	\$	750.00	\$	750
03-62-4021	TELEPHONE SERVICE	\$	143.08	\$	146.73	\$	-	\$	150.00	\$	80.02	\$	150.00	\$	150
03-62-4024	PAYROLL TAXES - ER	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
03-62-4025	EMPLOYEE INS - ER	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
03-62-4027	MAINTENANCE & SUPPLIES	\$	34.57	\$	568.98	\$	75.00	\$	500.00	\$	720.22	\$	750.00	\$	500
03-62-4029	VEHICLE MAINT EXP	\$	35.43	\$	-	\$	-	\$	-	\$	180.29	\$	180.29	\$	-
03-62-4030	GASOLINE,OIL,ETC	\$	40.00	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
03-62-4031	CHEMICALS,LAB & LAB SUPPLIES	\$	250.00	\$	357.50	\$	500.00	\$	500.00	\$	-	\$	-	\$	500
03-62-4050	MISCELLANEOUS EXPENSE	\$	-	\$	34.00	\$	500.00	\$	500.00	\$	1,295.02	\$	1,295.02	\$	500
03-62-5106	LONGMONT WATER SERVICES	\$	127,378.18	\$	137,492.10	\$	144,000.00	\$	144,000.00	\$	106,813.93	\$	140,000.00	\$	146,880
03-62-5111	CBACTERIA AND GIARDIA (WTR) TESTS	\$	-	\$	180.00	\$	-	\$	250.00	\$	-	\$	-	\$	250
	Inflation														253
	TOTAL TREATMENT	\$	129,509.01	\$	148,775.74	\$	147,075.00	\$	156,650.00	\$	109,662.40	\$	143,165.32	\$	159,783.00

**DISTRIBUTION**

03-63-4003	DISTRIBUTION SALARIES	\$	94,339.79	\$	97,327.60	\$	84,901.00	\$	103,000.00	\$	80,307.97	\$	100,000.00	\$	98,000
03-63-4006	OUTSIDE PROF SERVICE FEES	\$	1,396.99	\$	5,151.49	\$	1,200.00	\$	5,000.00	\$	8,509.32	\$	8,509.32	\$	5,000
03-63-4012	BUILDING MAINTENANCE	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	1,000
03-63-4020	NATURAL GAS SERVICE	\$	1,190.91	\$	1,627.81	\$	1,200.00	\$	1,200.00	\$	1,137.46	\$	1,200.00	\$	1,200
03-63-4024	PAYROLL TAXES - ER	\$	7,053.96	\$	7,185.18	\$	6,201.00	\$	12,000.00	\$	5,856.59	\$	6,750.00	\$	7,500
03-63-4025	EMPLOYEE INS - ER	\$	15,439.13	\$	19,566.31	\$	12,704.00	\$	13,000.00	\$	20,945.83	\$	22,500.00	\$	13,000
03-63-4026	RETIREMENT CONTRIBUTION - ER	\$	766.84	\$	800.26	\$	745.00	\$	800.00	\$	1,011.04	\$	1,011.04	\$	2,950
03-63-4027	MAINTENANCE & SUPPLIES	\$	19,703.71	\$	16,550.04	\$	81,000.00	\$	81,000.00	\$	10,168.77	\$	10,168.77	\$	75,000
03-63-4029	VEHICLE MAINT EXP	\$	1,993.56	\$	1,049.71	\$	1,000.00	\$	1,000.00	\$	2,736.96	\$	3,590.00	\$	1,000
03-63-4030	GASOLINE, OIL, ETC.	\$	1,711.40	\$	2,967.66	\$	2,500.00	\$	3,000.00	\$	1,372.34	\$	1,900.00	\$	3,000
03-63-4031	CHEMICALS, LAB & LAB SUPPLIES	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	3,000
03-63-4035	UNIFORMS EXPENSE	\$	165.31	\$	433.09	\$	300.00	\$	400.00	\$	374.96	\$	450.00	\$	400
03-63-4041	PC, SOFTWARE & PRINTERS	\$	41.99	\$	-	\$	1,200.00	\$	1,200.00	\$	-	\$	-	\$	1,200
03-63-4302	ROAD BASE, SQUEEGEE, ASPHALT REPAIR	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	2,000
03-63-5009	COPIER LEASE EXP	\$	-	\$	300.00	\$	-	\$	-	\$	-	\$	-	\$	-
03-63-5100	LINE & VALVE REPAIRS	\$	1,381.68	\$	15,747.09	\$	10,000.00	\$	15,000.00	\$	1,768.88	\$	1,768.88	\$	15,000
03-63-5101	HIGH SERV PUMP STATION MAINT	\$	-	\$	866.16	\$	-	\$	200.00	\$	135.00	\$	135.00	\$	200
03-63-5102	PIPE & PIPE BEDDING	\$	19,608.91	\$	14,370.66	\$	2,000.00	\$	10,000.00	\$	-	\$	-	\$	10,000
03-63-5103	HIGHSEV PUMP STATION ELECTRIC	\$	26,902.12	\$	8,801.81	\$	40,000.00	\$	40,000.00	\$	17,716.92	\$	23,300.00	\$	40,000
03-63-5104	HYDRANT REPAIRS	\$	1,471.08	\$	1,310.31	\$	7,000.00	\$	7,000.00	\$	-	\$	-	\$	7,000
03-63-5107	WATER ASSESSMENTS & STORAGE	\$	19,056.45	\$	26,457.38	\$	20,000.00	\$	20,000.00	\$	19,413.30	\$	22,500.00	\$	20,000
03-63-5110	WATER METERS & METER PARTS	\$	37,529.64	\$	5,006.07	\$	50,900.00	\$	22,000.00	\$	5,449.86	\$	6,000.00	\$	22,000
	Inflation														6,716
	TOTAL DISTRIBUTION	\$	249,753.47	\$	225,518.63	\$	322,851.00	\$	335,800.00	\$	176,905.20	\$	209,783.01	\$	335,166.00

**CAPITAL OUTLAY**

CAPITAL PURCHASES(Mole, Civic Plus Web, and															
03-66-4038	Radio System)	\$	-	\$	1,485.74	\$	380,180.00	\$	26,440.00	\$	28,353.05	\$	45,000.00	\$	7,175.00
	TOTAL CAPITAL OUTLAY	\$	-	\$	1,485.74	\$	380,180.00	\$	26,440.00	\$	28,353.05	\$	45,000.00	\$	7,175.00
	Inflation														\$
<b>DEBT SERVICE</b>															
03-67-4919	CWRPDA 03 LOAN PRINCIPAL	\$	-	\$	-	\$	223,691.00	\$	229,283	\$	229,282.78	\$	229,282.78	\$	229,283
03-67-4920	CWRPDA 03 LOAN INTEREST	\$	84,621.40	\$	78,688.30	\$	80,925.00	\$	80,499	\$	80,498.58	\$	80,498.58	\$	76,098
	TOTAL DEBT SERVICE	\$	84,621.40	\$	78,688.30	\$	304,616.00	\$	309,781.78	\$	309,781.36	\$	309,781.36	\$	305,381
<b>CAPITAL IMPROVEMENT</b>															
03-69-4038	CIP									\$	27,000.00	\$	30,906.00		
	TOTAL cip									\$	27,000.00	\$	30,906.00		
TOTAL FUND EXPENDITURES		\$	334,374.87	\$	305,692.67	\$	988,541.78	\$	732,424.52	\$	890,476.85	\$	1,013,883		

Sanitation Fund 201

as of 11/16/2015

2015 Year-End

	2013 ACTUAL	2014 ACTUAL	2014 BUDGET	2015 BUDGET	2015 YTD ACTUAL	2015 Projection	2016 BUDGET
<b>FUND REVENUES</b>	\$ 1,274,745	\$ 493,572	\$ 443,558	\$ 484,508	\$ 411,500	\$ 466,944	\$ 553,492
<b>FUND EXPENDITURES</b>	\$ 856,453	\$ 577,685	\$ 875,249	\$ 477,690	\$ 604,781	\$ 752,357	\$ 691,699
<b>NET OPERATING POSITION</b>	\$ 418,292	\$ (84,113)	\$ (431,691)	\$ 6,818	\$ (193,281)	\$ (285,413)	\$ (138,207)
Fund Balance Needed to Balance Budget	\$ -	\$ -	\$ 431,691	\$ -	\$ 193,281	\$ 285,413	\$ 138,207
<b>OTHER REVENUE</b>							
04-16-3411 Donated Assets	\$ 54,598.43	\$ 32,363.04					
<b>TOTAL OTHER REVENUE</b>	\$ 54,598.43	\$ 32,363.04					

	2013 ACTUAL	2014 ACTUAL	2014 BUDGET	2015 BUDGET	2015 YTD ACTUAL	2015 Projection	2016 BUDGET
<b>SANITATION REVENUE</b>							
04-17-3401 INTEREST INCOME	\$ 1,146.15	\$ 571.23	\$ 500.00	\$ 500.00	\$ 840.61	\$ 1,000.00	\$ 500.00
04-17-3400 OTHER INCOME (GRANT TO BE JE'D)	\$ 7,300.00	\$ 7,300.00			\$ 15.00	\$ 15.00	\$ -
04-17-3402 Construction Loan Draws New Plant					\$ -	\$ -	\$ -
04-17-3410 TAP CONNECTION FEES	\$ 76,500.00	\$ 42,500.00	\$ 25,500.00	\$ 51,000.00	\$ 59,500.00	\$ 59,500.00	\$ 59,500.00
04-17-3490 SANITATION USERS' FEE	\$ 451,122.63	\$ 410,837.43	\$ 417,558.00	\$ 433,008.00	\$ 349,715.92	\$ 405,000.00	\$ 493,492.00
<b>TOTAL SANITATION REVENUE</b>	\$ 536,068.78	\$ 461,208.66	\$ 443,558.00	\$ 484,508.00	\$ 410,071.53	\$ 465,515.00	\$ 553,492.00
<b>GRANT PROCEEDS</b>							
04-23-3400 Inflation							\$ -
04-23-3400 WWTP SRF LOAN PROCEEDS							
04-23-3500 WWTP DOLA GRANT PROCEEDS	\$ -	\$ -					
<b>TOTAL GRANT PROCEEDS</b>	\$ -	\$ -					

<b>CIRSA REVENUE</b>							
04-25-3875 CIRSA REVENUE	\$ 684,078.00	\$ -	\$ -	\$ -	\$ 1,428.53	\$ 1,428.53	\$ 1,428.53
<b>TOTAL CIRSA REVENUE</b>	\$ 684,078.00	\$ -	\$ -	\$ -	\$ 1,428.53	\$ 1,428.53	\$ 1,428.53
<b>TOTAL FUND REVENUE</b>	\$ 1,274,745.21	\$ 493,571.70	\$ 443,558.00	\$ 484,508.00	\$ 411,500.06	\$ 466,943.53	\$ 553,492.00

	2013 ACTUAL	2014 ACTUAL	2014 BUDGET	2015 BUDGET	2015 YTD ACTUAL	2015 Projection	2016 BUDGET
<b>ALLOCATED EXPENSES</b>							
04-44-4006 OUTSIDE PROF SERVICE FEES	\$ -	\$ -	\$ -	\$ -	\$ 83.43	\$ 83.43	\$ -
04-44-4008 OFFICE OPERATIONS	\$ 1,919.47	\$ 382.63	\$ -	\$ -	\$ 306.64	\$ 375.00	\$ -
04-44-4010 POSTAGE	\$ 2,457.45	\$ 2,134.72	\$ -	\$ -	\$ 1,618.32	\$ 1,618.32	\$ -
04-44-4011 EQUIPMENT MAINTENANCE	\$ 2,061.76	\$ -	\$ -	\$ -	\$ 476.87	\$ 476.87	\$ -
04-44-4014 DUES & SUBSCRIPTIONS	\$ 525.53	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
04-44-4015 SEMINARS/MEETINGS	\$ 295.84	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
04-44-4016 TRAVEL EXPENSES	\$ 142.85	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
04-44-4018 STAFF SERVICES	\$ 104.28	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
04-44-4022 UNEMPLOYMENT INSURANCE EXPENSE	\$ 76.83	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



04-62-4017	ELECTRIC SERVICES	\$ 38,207.75	\$ 41,402.93	\$ 40,660.00	\$ 40,660.00	\$ 40,660.00	\$ 36,721.49	\$ 38,000.00	\$ 22,000.00
04-62-4020	NATURAL GAS SERVICE	\$ 1,283.39	\$ 1,719.53	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,378.22	\$ 1,500.00	\$ 1,500.00
04-62-4021	TELEPHONE SERVICE	\$ 2,230.89	\$ 909.63	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 591.05	\$ 1,000.00	\$ 1,500.00
04-62-4024	PAYROLL TAXES - ER	\$ 176.33	\$ 95.24	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
04-62-4025	EMPLOYEE INS - ER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
04-62-4026	RETIREMENT CONTRIBUTION - ER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
04-62-4027	MAINTENANCE & SUPPLIES	\$ 16,894.00	\$ 21,929.68	\$ 13,800.00	\$ 20,000.00	\$ 20,000.00	\$ 12,051.17	\$ 23,000.00	\$ 15,000.00
04-62-4029	VEHICLE MAINT EXP	\$ 903.05	\$ 990.43	\$ -	\$ 500.00	\$ 500.00	\$ 2,840.46	\$ 2,840.46	\$ 500.00
04-62-4030	GASOLINE, OIL, ETC.	\$ 437	\$ 48.80	\$ -	\$ 50.00	\$ 50.00	\$ -	\$ 50.00	\$ 50.00
04-62-4031	CHEMICALS, LAB & LAB SUPPLIES	\$ 3,529.19	\$ 8,682.68	\$ 18,000.00	\$ 18,000.00	\$ 18,000.00	\$ 11,225.97	\$ 11,225.97	\$ 10,660.00
04-62-4041	PC, SOFTWARE & PRINTERS	\$ -	\$ 41.99	\$ -	\$ -	\$ -	\$ -	\$ 100.00	\$ -
04-62-4050	MISCELLANEOUS EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,835.87	\$ 4,835.87	\$ -
04-62-5202	SLUDGE DISPOSAL	\$ 74,307.00	\$ 70,933.81	\$ 85,000.00	\$ 85,000.00	\$ 85,000.00	\$ 107,793.00	\$ 135,000.00	\$ 22,000.00
	TOTAL TREATMENT	\$ 214,137.84	\$ 234,920.84	\$ 240,460.00	\$ 247,210.00	\$ 247,210.00	\$ 252,541.83	\$ 297,552.30	\$ 132,210.00

**COLLECTION & TRANSMISSION**

04-64-4005	COLLECT/TRANSMIT SALARIES	\$ 33,263.12	\$ 31,191.14	\$ 29,170.00	\$ 31,500.00	\$ 31,500.00	\$ 25,215.15	\$ 30,000.00	\$ 31,000.00
04-64-4006	OUTSIDE PROF SERVICE FEES	\$ 6,395.02	\$ 631.96	\$ -	\$ -	\$ -	\$ 2,341.46	\$ 2,341.46	\$ 1,000.00
04-64-4011	EQUIPMENT MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
04-64-4024	PAYROLL TAXES - ER	\$ 2,488.32	\$ 2,314.24	\$ 2,232.00	\$ 2,950.00	\$ 2,950.00	\$ 1,851.98	\$ 2,300.00	\$ 2,400.00
04-64-4025	EMPLOYEE INS - ER	\$ 5,022.39	\$ 5,284.33	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 5,589.93	\$ 5,750.00	\$ 6,000.00
04-64-4026	RETIREMENT CONTRIBUTION - ER	\$ 287.82	\$ 300.35	\$ 900.00	\$ 1,200.00	\$ 1,200.00	\$ 388.00	\$ 388.00	\$ 950.00
04-64-4027	MAINTENANCE & SUPPLIES	\$ 5,959.18	\$ 6,249.88	\$ 5,000.00	\$ 6,500.00	\$ 6,500.00	\$ 5,881.91	\$ 6,500.00	\$ 6,500.00
04-64-4029	VEHICLE MAINT EXP	\$ 1,125.96	\$ 359.81	\$ 600.00	\$ 600.00	\$ 600.00	\$ 76.80	\$ 300.00	\$ 600.00
04-64-4030	GASOLINE, OIL, ETC.	\$ 1,089.68	\$ 2,918.86	\$ 1,600.00	\$ 2,500.00	\$ 2,500.00	\$ 1,447.37	\$ 3,000.00	\$ 2,500.00
04-64-4035	UNIFORMS EXPENSE	\$ 165.32	\$ 337.83	\$ 350.00	\$ 350.00	\$ 350.00	\$ 374.97	\$ 374.97	\$ 350.00
04-64-4038	EQUIPMENT & SMALL TOOLS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00
04-64-4050	MISCELLANEOUS EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 536.71	\$ 536.71	\$ -
04-64-4302	ROAD BASE, SQUEEGEE, ASPHALT REPAIR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
04-64-4309	STORM & SEWER DRAINAGE	\$ 1,169.74	\$ 2,160.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 774.98	\$ 3,000.00	\$ 3,000.00
04-64-5105	DISCHARGE PERMIT	\$ 4,480.00	\$ 1,075.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,393.94	\$ 2,500.00	\$ 2,500.00
	Inflation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,582.00
04-64-5200	LINE REPAIRS & CLEANING	\$ 28,970.48	\$ 25,755.37	\$ 16,000.00	\$ 20,000.00	\$ 20,000.00	\$ 1,600.00	\$ 24,000.00	\$ 20,000.00
	TOTAL COLLECTION & TRANSMISSION	\$ 90,417.03	\$ 78,578.77	\$ 69,352.00	\$ 79,100.00	\$ 79,100.00	\$ 48,473.20	\$ 80,991.14	\$ 79,382.00

**CAPITAL OUTLAY**

04-66-4038	CAPITAL PURCHASES (Civic Plus and Radio System)	\$ -	\$ 100,724.24	\$ 412,400.00	\$ 9,915.00	\$ 21,797.29	\$ 27,000.00	\$ 4,400.00	\$ 4,400.00
	Inflation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL CAPITAL OUTLAY	\$ -	\$ 100,724.24	\$ 412,400.00	\$ 9,915.00	\$ 21,797.29	\$ 27,000.00	\$ 4,400.00	\$ 4,400.00

**FIXED CHARGES**

		\$ -	\$ 100,724.24	\$ 412,400.00	\$ 9,915.00	\$ 21,797.29	\$ 27,000.00	\$ 4,400.00	\$ 4,400.00
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**PARKS & REC**

	2013 ACTUAL	2014 ACTUAL	2014 BUDGET	2015 BUDGET	2015 YTD Actual	2015 Year-End Projection	2016 Budget
FUND REVENUES	\$ 462,931.42	\$ 446,935.62	\$ 233,091.00	\$ 536,950.00	\$ 457,833.34	\$ 558,844.16	\$ 559,100.00
FUND EXPENDITURES	\$ 572,531.94	\$ 346,042.54	\$ 407,152.00	\$ 523,229.00	\$ 410,057.07	\$ 418,458.24	\$ 552,085.00
NET OPERATING POSITION	\$ (109,600.52)	\$ 100,893.08	\$ (174,061.00)	\$ 13,721.00	\$ 47,776.27	\$ 140,385.92	\$ 7,015.00
Fund Balance Needed to Balance Budget	\$ 109,600.52	\$ 174,061.00	\$ -	\$ -	\$ -	\$ -	\$ -
beginning year Cash and Cash Equivalents, A/R			\$ 760,921.00	\$ 760,921.00		\$ 760,921.00	\$ 871,296.83
budget surplus/deficit			\$ (174,061.00)	\$ 13,721.00		\$ 140,386	\$ 7,015
3 months Operating - reserve policy			\$ (101,788.00)	\$ (130,807.25)		\$ (104,615)	\$ (138,021)
Restricted Funds (Bond Cov) per auditors			\$ -	\$ -		\$ -	\$ -
Restricted home addition fees for future capital projects			\$ -	\$ -		\$ (30,010)	\$ (24,500)
Total Available Fund Balance Dec. 31			\$ 485,072.00	\$ 643,834.75		\$ 766,682	\$ 715,791
Total Available Fund Balance w/o 3 Month Reserve Policy Dec. 31			\$ 586,860.00	\$ 774,642.00		\$ 871,297	\$ 853,812

REVENUES

as of 11/16/2015

TAXES							
08-10-3007 HOME ADDITIONS FEE - PARKS	\$ 35,743.08	19,603.85	15,000.00	18,500	30,010.09	30010.09	24,500
TOTAL TAXES	\$ 35,743.08	19,603.85	15,000.00	18,500.00	30,010.09	30,010.09	24,500

PARKS/RECREATION REVENUE

08-21-3003 SALES TAX: MEADOW PARK - 1%	\$ 170,343.91	187,436.68	101,345.00	190,000	145,212.29	227,000.00	210,000
08-21-3005 USE TAX: MEADOW PARK - 1%	\$ 64,028.30	64,798.88	42,651.00	50,000	82,884.54	92,000.00	62,500
08-21-3400 OTHER INCOME	\$ 2,692.96	137.50	1,000.00	100	2,170.00	2,170.00	100
08-21-3401 INTEREST INCOME	\$ 550.72	274.48	500.00	500	403.97	403.97	500
08-21-3402 PARK DONATIONS	\$ 678.00	413.95	500.00	4,500	3,050.00	3,050.00	4,500
08-21-3413 PARK GRANTS	\$ 600.00	0.00	0.00	-	-	-	-
08-21-3424 GOCO GRANT	\$ -	0.00	0.00	-	-	-	-
08-21-3440 GAP CONTRIBUTIONS	\$ -	0.00	0.00	-	-	-	-
08-21-3500 TRANSFER IN FROM GENERAL FUND	\$ -	0.00	0.00	-	-	-	-
08-21-3509 TRANSFER IN FROM CONSERV TRUST	\$ -	0.00	15,000.00	15,000	-	-	15,000
TOTAL PARKS/RECREATION REVENUE	\$ 238,893.89	253,061.49	160,996.00	260,100.00	233,720.80	324,623.97	292,600

PARK DIVISION REVENUE

08-22-3891 CAMPING REVENUES	\$ 87,850.79	57,126.00	13,425.00	82,000	83,476.50	83,516.50	89,500
08-22-3892 SHELTER REVENUES	\$ 2,495.00	0.00	375.00	2,750	-	-	3,750

PARKING FEES: MEADOW PARK/BOHN PARK											
08-22-3893	(combined for 2015)	\$	20,424.64	10,068.00	3,750.00	17,000	11,984.00	11,984.00	20,500		
08-22-3894	DOG PARK FEES	\$	1,650.00	1,670.00	270.00	1,500	1,372.50	1,500.00	1,500		
08-22-3895	SPECIAL EVENT/LG GROUP PERMITS	\$	4,050.00	4,657.50	1,200.00	9,500	6,811.00	7,300.00	9,250		
08-22-3896	PARKING FEE: BOHN PARK(went away in '15)	\$	4,459.19	0.00	0.00	0	-	-	0		
08-22-3897	CSO TICKET REVENUE - PARKS	\$	-	0.00	675.00	500	-	-	0		
	TOTAL PARK DIVISION REVENUE	\$	120,929.62	73,521.50	19,695.00	113,250.00	103,644.00	104,300.50	124,500		
RECREATION DIVISION REVENUE											
08-23-3800	RECR PROGRAM REVENUES	\$	9,428.76	16,358.36	9,600.00	13,000	2,747.00	2,747.00	12,500		
08-23-3801	MISC RECREATION EVENTS REV(went away '15)	\$	1,345.00	0.00	0.00	-	15.75	15.75	-		
new	SENIOR PROGRAM REVENUE(new in '15)					2,750			0		
08-23-3804	ADULT SOFTBALL REVENUES(change to Baseball/Softball)	\$	8,121.71	0.00	0.00	2,500	-	0.00	-		
08-23-3860	DUMP STATION REVENUE(move to Park Division Revenue?)	\$	1,185.00	1,390.10	1,300.00	1,500	1,465.00	1,465.00	1,500		
	TOTAL RECREATION DIVISION REVENUE	\$	20,080.47	17,748.46	10,900.00	19,750.00	4,227.75	4,227.75	14,000		
CULTURAL REVENUE											
08-24-3400	LAHC GRANTS/DONATIONS INCOME	\$	3,879.10	0.00	0.00	-	100.00	100.00	-		
08-24-3404	OTHER EVENTS REVENUE	\$	-	0.00	0.00	-	-	0.00	-		
08-24-3850	SCFD GRANT REVENUE	\$	-	0.00	0.00	3,600	-	0.00	-		
	TOTAL CULTURAL REVENUE	\$	3,879.10	0.00	0.00	3,600.00	100.00	100.00	-		
SPECIAL EVENT REVENUE											
08-25-3404	SPECIAL EVENTS REVENUES	\$	1,861.50	0.00	500.00	1,500	336.50	336.5	500		
08-25-3406	LYONS 5K RIVER RUN REVENUE	\$	12,960.00	4,180.00	0.00	12,000	5,867.00	5,867.00	6,500		
08-25-3407	LYONS OUTDOOR GAMES REVENUE	\$	13,742.41	55,474.41	10,000.00	85,000	72,850.85	76,033.00	83,500		
08-25-3410	PARADE OF LIGHTS REVENUE	\$	2,896.00	7,525.00	6,000.00	7,500	1,231.00	7,500.00	7,000		
08-25-3820	LYONS GOOD OLD DAYS REVENUE	\$	11,945.35	15,820.91	10,000.00	15,750	5,845.35	5,845.35	6,000		
	TOTAL SPECIAL EVENT REVENUE	\$	43,405.26	83,000.32	26,500.00	121,750.00	86,130.70	95,581.85	103,500		
	TOTAL FUND REVENUE	\$	462,931.42	446,935.62	233,091.00	536,950.00	457,833.34	558,844.16	559,100		

EXPENDITURES  
ALLOCATED EXPENSES

08-44-4008	OFFICE OPERATIONS	\$	1,319.38	96.60	0.00	-	364.88	364.88	-	
08-44-4010	POSTAGE	\$	366.24	0.00	0.00	-	-	-	-	
08-44-4011	EQUIPMENT MAINTENANCE	\$	1,767.31	0.00	0.00	-	-	-	-	
08-44-4014	DUES & SUBSCRIPTIONS	\$	450.48	0.00	0.00	-	-	-	-	
08-44-4015	SEMINARS/MEETINGS	\$	253.59	0.00	0.00	-	-	-	-	
08-44-4016	TRAVEL EXPENSES	\$	122.44	0.00	0.00	-	-	-	-	
08-44-4018	STAFF SERVICES	\$	89.38	0.00	0.00	-	-	-	-	
08-44-4022	UNEMPL INS EXP	\$	65.85	0.00	0.00	-	-	-	-	
08-44-4023	WORK COMP EXP	\$	1,740.76	0.00	0.00	-	-	-	-	
08-44-4032	ATTORNEYS FEES	\$	3,836.27	0.00	0.00	-	-	-	-	
08-44-4033	ENGINEERING FEES	\$	1,009.52	0.00	0.00	-	-	-	-	
08-44-4041	PC, SOFTWARE & PRINTERS	\$	789.40	0.00	0.00	-	-	-	-	
08-44-4055	PC TECHNICIAN FEES	\$	1,063.76	0.00	0.00	-	-	-	-	
08-44-4057	TELEPHONE EXP	\$	21.14	0.00	0.00	-	-	-	-	
08-44-4102	AUDITING FEES	\$	740.94	0.00	0.00	-	-	-	-	
08-44-4800	GENERAL INSURANCE	\$	5,764.46	0.00	0.00	-	-	-	-	
08-44-4820	LMC CODIFICATION EXP	\$	-	0.00	0.00	-	-	-	-	
08-44-5009	COPIER LEASE EXP	\$	362.11	0.00	0.00	-	56.21	56.21	-	
08-44-8008	Transfer to General Fund for Allocated Exp	\$	19,763.03	18,356.00	18,356.00	19,864	-	19,864.00	21,120	
	<b>TOTAL ALLOCATED EXPENSES</b>	\$	<b>19,763.03</b>	<b>18,452.60</b>	<b>18,356.00</b>	<b>19,864.00</b>	<b>421.09</b>	<b>20,285.09</b>	<b>21,120</b>	
ADMINISTRATION										
08-50-4000	FULLTIME SALARIES (ADMIN)	\$	20,280.01	19,732.81	14,233.00	15,000	12,824.29	12,824.29	23,985	
08-50-4006	OUTSIDE PROF SERVICE FEES	\$	333.50	762.00	0.00	1,000	314.35	314.35	1,000	
08-50-4008	OFFICE OPERATIONS	\$	3,328.25	2,554.92	2,000.00	2,000	1,835.33	1,835.33	2,000	
08-50-4010	POSTAGE	\$	875.79	0.00	0.00	-	-	-	-	
08-50-4011	EQUIPMENT & SMALL TOOLS	\$	-	34.04	500.00	500	56.21	56.21	500	
08-50-4014	DUES & SUBSCR	\$	-	0.00	750.00	750	490.00	490.00	750	
08-50-4015	SEMINARS/MEETINGS	\$	-	0.00	1,200.00	1,200	510.57	510.57	1,200	
08-50-4021	TELEPHONE SERVICE	\$	3,477.66	3,371.13	2,800.00	2,800	2,829.01	2,829.01	2,800	
08-50-4024	PAYROLL TAXES - ER	\$	1,503.65	1,393.18	1,089.00	1,150	940.65	1,150.00	1,150	
08-50-4025	EMPLOYEE INS - ER	\$	4,137.09	3,047.30	2,625.00	3,000	2,920.46	3,000.00	3,000	
08-50-4026	RETIREMENT CONTRIBUTION - ER	\$	431.97	591.87	427.00	600	384.34	400.00	600	
08-50-4032	ATTORNEYS FEES	\$	2,362.50	1,037.00	2,500.00	2,500	425.00	500.00	1,500	
08-50-4033	ENGINEERING FEES	\$	-	0.00	0.00	-	-	-	-	
08-50-4036	ADVERTISING & PUBLISHING	\$	5,731.30	0.00	2,000.00	2,000	2,718.10	2,718.00	4,000	
08-50-4041	PC, SOFTWARE & PRINTERS	\$	199.99	0.00	1,500.00	1,500	-	-	1,500	
08-50-4050	MISCELLANEOUS EXPENSE	\$	29.16	334.44	500.00	4,500	1,494.93	1,494.93	3,500	
08-50-4055	PC TECHNICIAN FEES	\$	340.00	0.00	250.00	250	85.00	85.00	250	
08-50-4519	TRANSFER OUT TO FUND 19	\$	6,537.59							



08-60-4027	MAINTENANCE & SUPPLIES	\$	18,231.13	8,897.04	14,400.00	15,000	9,980.96	\$	12,250.00	18,500
08-60-4029	VEHICLE MAINT EXP	\$	7,494.86	1,083.75	1,200.00	1,500	2,075.32	\$	2,300.00	4,500
08-60-4030	GASOLINE, OIL, ETC.	\$	3,495.91	4,869.41	3,300.00	3,750	3,430.85	\$	3,750.00	4,500
08-60-4035	UNIFORMS EXPENSE	\$	273.52	425.59	300.00	1,250	550.70	\$	650.00	1,250
08-60-4038	CAPITAL IMPRINT - CAPITALIZED	\$	4,250.00	0.00	0.00	-	-	\$	-	-
08-60-4040	GAP EXPENDITURES	\$	-	0.00	0.00	-	-	\$	-	-
08-60-4041	PC, SOFTWARE & PRINTERS	\$	-	0.00	1,500.00	1,500	-	\$	500.00	1,500
08-60-4050	MISCELLANEOUS EXPENSE	\$	1,635.05	479.78	1,500.00	1,500	976.27	\$	1,200.00	2,500
08-60-4311	SANITARY SRVS-TRASH,PORTAL:PRF	\$	3,172.96	3,940.21	2,580.00	3,000	7,909.40	\$	8,500.00	5,500
08-60-4317	RIVER COURSE MAINT	\$	1,417.50	0.00	2,400.00	2,000	5,500.00	\$	5,500.00	2,500
08-60-4321	PARK SIGNAGE	\$	294.23	387.18	900.00	1,000	554.25	\$	600.00	1,250
08-60-4322	TREE MAINTENANCE	\$	1,120.00	0.00	2,700.00	2,700	-	\$	-	2,700
new	Acquired Property Maintenance	\$	-	0.00	0.00	-	-	\$	-	1,500
08-60-4385	PARK LAND PURCHASES			575.92		-	-	\$	-	-
08-60-4392	GOCCO Grant EXP	\$	122,198.09	3,450.00	0.00	-	-	\$	-	-
08-60-6350	CSO EXPENDITURES - PARKS	\$	-	0.00	0.00	-	-	\$	-	-
	TOTAL PARKS DEPT	\$	365,748.98	214,072.51	228,629.00	260,650.00	204,912.38	\$	215,950.90	276,416
	CAPITAL OUTLAY									
08-66-4038	CAPITAL PURCHASES (Civic Plus web site)	\$	40,250.00	864.18	0.00	4,015	3,870.00	\$	4,015.00	700
	TOTAL CAPITAL OUTLAY	\$	40,250.00	864.18	0.00	4,015.00	3,870.00	\$	4,015.00	700
	BASEBALL SOFTBALL REC EXP									
08-70-4050	BASEBALL SOFTBALL EXPENSE	\$	1,694.21	0.00	0.00	750	-	\$	-	-
	TOTAL BASEBALL SOFTBALL REC EXP	\$	1,694.21	0.00	0.00	750.00	-	\$	-	-
	YOUTH SCHOLARSHIPS									
08-73-4052	YOUTH SCHOLARSHIPS & EQUIP	\$	-	0.00	500.00	-	-	\$	-	-
	TOTAL YOUTH SCHOLARSHIPS	\$	-	0.00	500.00	0.00	-	\$	-	-
	PARKS RECREATION PROGRAMMING									
08-76-4050	RECREATION PROGRAMMING	\$	(189.50)	830.16	0.00	10,000	208.64	\$	208.64	24,000
	TOTAL PARKS RECREATION PROGRAMMING	\$	(189.50)	830.16	0.00	10,000.00	208.64	\$	208.64	24,000
	PARKS MISC RECREATION EXPENSE									

08-77-4050	MISC RECREATION EXPENSE(Goes away in '15)	\$	5,071.00	3,166.54	10,000.00	-	1,326.00	\$	1,326.00	-	
	TOTAL PARKS MISC RECREATION EXPENSE	\$	5,071.00	3,166.54	10,000.00	0.00	1,326.00	\$	1,326.00	-	
DEPARTMENT 79											
08-79-4050	SENIOR PROGRAMMING MISC EXPENS	\$	793.52	23.92	3,000.00	2,500	-	\$	-	2,000	
	TOTAL DEPARTMENT 79	\$	793.52	23.92	3,000.00	2,500.00	-	\$	-	2,000	
	TOTAL FUND EXPENDITURES	\$	572,531.94	346,042.54	407,152.00	523,229.00	410,057.07	\$	418,458.24	\$	552,085
	TOTAL REVENUES LESS OPERATING COSTS NON-CAPITAL)	\$	(69,351)	101,757.26	-174,061.00	17,736.00	51,646.27	\$	144,400.92	\$	7,715
	TOTAL REVENUES LESS TOTAL EXPENDITURES (DEFICIT/SURPLUS)	\$	(109,601)	100,893.08	-174,061.00	13,721.00	47,776.27	\$	140,385.92	\$	7,015
	Fund Balance Needed to Balance Budget	\$	109,601	0.00	174,061.00	0.00	0.00	\$	0.00	\$	0.00

**CONSERVATION TRUST FUND**

	2013 ACTUAL	2014 YTD ACTUAL	2014 BUDGET	2015 BUDGET	2015 YTD Actual	2015 Year-end Projections	2016 BUDGET
CONSERVATION TRUST REVENUE							
07-20-3203 COLORADO LOTTERY	\$ 22,321.51	20,280	21,000	19,000.00	10,686.21	\$ 20,000.00	20,000
07-20-3401 INTEREST INCOME	\$ 190.36	203	200	200.00	185.35	\$ 200.00	200
TOTAL CONSERVATION TRUST REVENUE	\$ 22,511.87	20,483	21,200	19,200	10,871.56	\$ 20,200.00	20,200
TOTAL FUND REVENUE	\$ 22,511.87	\$ 20,483	\$ 21,200	\$ 19,200	10,871.56	\$ 20,200.00	\$ 20,200
ADMINISTRATION							
07-82-4508 TRANSFER TO PARKS/RECR FUND	\$ -	-	15,000	15,000	-	\$ 15,000.00	15,000
TOTAL ADMINISTRATION	\$ -	-	\$ 15,000	\$ 15,000	-	\$ 15,000.00	15,000
TOTAL FUND EXPENDITURES	\$ -	\$ -	\$ 15,000	\$ 15,000	-	\$ 15,000.00	\$ 15,000
NET REVENUE OVER EXPENDITURES	\$ 22,511.87	\$ 20,483	\$ 6,200	\$ 4,200	10,871.56	\$ 5,200.00	\$ 5,200

GRANTS FUND

The Grants Funds are made up of three Special Revenue Funds and include Federal, State, and Local grants. Fund 19 is the tracking source for the 2013 Flood Event due to multi-year costs, as well as many other local and state grants and donations. All expenditures will be offset by revenues. These revenues will be direct payments, reimbursements, and fund transfers. For budgeting purposes - one revenue account and one expenditure account will be utilized. All grants and events being tracked will have their own specific revenue and expenditure department. Fund 21 was created in 2014 to track mainly the CDBG-DR grant as well as possibly more grants in the future. Fund 22 was created in 2014 to track USDA Revolving Loan Account and Lyons Business Recovery Account.

Account	2014 Budget	2014 Actual	2015 Budget	2015 YTD	2015 Year-end Projection	2016 Budget
<b>FUND 19 Grants</b>						
Revenue	\$ 25,000,000	\$ 9,050,276	\$ 15,000,000	\$ 2,974,200	\$ 2,974,200	\$ 15,000,000
Expense	\$ 25,000,000	\$ 4,454,158	\$ 15,000,000	\$ 2,974,200	\$ 2,974,200	\$ 15,000,000
NET	\$ -	\$ 4,596,119	\$ -	\$ -	\$ -	\$ -
Net Total	\$ -					
<b>FUND 21 Grants</b>						
Revenue	\$ 500,000	\$ -	\$ 10,000,000	\$ 100,000	\$ 10,000,000	\$ 10,000,000
Expense	\$ 500,000	\$ -	\$ 10,000,000	\$ 100,000	\$ 10,000,000	\$ 10,000,000
Net Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>FUND 22 Grants</b>						
Revenue						\$ -
Expense						\$ -
Net Total						\$ -

Summary of Grants						
	2014 Budget	2014 Actual	2015 Budget	2015 YTD	2015 Year-end Projection	2016 Budget
Revenue	\$ 25,000,000	\$ 3,074,200	\$ 3,074,200	\$ 12,974,200	\$ 25,000,000	\$ 25,000,000
Expenses	\$ 25,000,000	\$ 3,074,200	\$ 3,074,200	\$ 12,974,200	\$ 25,000,000	\$ 25,000,000
Net Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -