

**TOWN OF MANCOS
BOARD of TRUSTEES WORKSHOP
October 7, 2015
7:00 p.m.
Mancos Town Hall**

AGENDA: Budget Workshop #3

- 1. Revised Draft Budget with Assumptions and Board Priorities**
- 2. Deputy Marshal Scenarios**
- 3. Fees and Dues-updated**
- 4. Discussion**

Monthly Board Workshops are for discussion purposes only. Decisions cannot be made during these sessions. These workshops are open to the public.

October 7, 2015 Budget & Requested Information

- 1. **New Deputy Marshal** – I have provided several options that include:
 - a) \$45,000 annual salary and 1/1/2016 start date - \$81,569.85 per year
 - b) \$45,000 annual salary and 4/1/2016 start date - \$63,670.00 first year (see item a above for annual cost thereafter)
 - c) \$43,000 annual salary and 1/1/2016 start date - \$79,476 per year
 - d) \$43,000 annual salary and 4/1/2016 start date - \$61,982 first year**

This new position will be funded using a combination of revenues in the General Fund, including but not limited to Public Safety revenue, marijuana transaction fees, increased sales tax and supplemental general fund revenues.

- 2. **Utility Low Income/Senior Assistance** – an email was sent to all municipal clerks in Colorado. Of those that responded, no municipality offers a rate break for low income or seniors. Their reasoning in the responses was that the municipalities are not a social service organization, therefore this is not offered to their citizens as a standard policy. I have done some research with regard to area agencies that offer assistance with utility bills. Pinon Project, Montelores Emergency Assistance Coalition, CenturyLink, Empire Electric and local churches all offer assistance with utility bills for those in need.
- 3. **Inactive Fee Analysis** – taking into account all current inactive accounts and those accounts we know are “snowbirds”, by doing away with the inactive fee for water and sewer and charging the base minimum to all inactive accounts twelve months per year, the Town would see an increase in revenue of approximately \$31,280 per year in the Enterprise Fund.
- 4. **Retail Marijuana Transaction Fee** – using an estimate of 20,000 marijuana transactions in 2016, based on what the Town has seen 2015 YTD, our revenue on this line item would be:
 - a) \$2.00 per transaction - \$40,000 per year (current)**
 - b) \$2.50 per transaction-\$50,000 per year**
 - c) \$3.00 per transaction - \$60,000 per year**
 - d) \$4.00 per transaction - \$80,000 per year
 - e) \$5.00 per transaction - \$100,000 per year
 - f) \$6.00 per transaction - \$120,000 per year

**2016 Priorities List-Includes Operating and Capital --REVISED
10/7/2015 Update**

(Items below are NOT included in the base budget)

<u>Item</u>	<u>Board Decision</u>	<u>Department/Division</u>	<u>Est. Cost 2016</u>	<u>Fund</u>	<u>Notes</u>
Library Contribution		Legislative	\$ -	GF	Requested by Library
Hire an Additional Deputy Marshal		MMO	\$ 61,982	GF	First Year Costs/ Recurring is \$76,569.85
County EOC Improvements		Administration	\$ 500	GF	Requested by County Emerg. Coord
			\$ 62,482		

2016 Budget Assumptions (Items below ARE included in the base budget)

<u>Item</u>	<u>Board Decision</u>	<u>Department/Division</u>	<u>Est. Cost 2016</u>	<u>Fund</u>	<u>Notes</u>
3% Salary Increase (2% COLA, 1% Merit)		All	\$ 18,942	All	
5% Electric Increase		All	\$ 6,215	All	
Health Insurance Increase		All	\$ 26,574	All	Includes Staff Changes
			\$ 51,731		

Economic Development Coordinator		Legislative	\$ 20,800	GF	
Tree Maintenance		Admin	\$ 5,000	GF	
Sidewalk Maintenance		Admin	\$ 5,000	GF	
Paths To Mesa Verde Grant Match		Admin	\$ 8,000	GF	committed
Pedestrian Crossing Beech St.		Admin	\$ 18,692	GF	Total Project - \$93,459
Street Repairs		Streets	\$ 10,000	GF	
Town-wide Cleanups		Streets	\$ 1,500	GF	One town Clean Up
Marshal's Office-new vehicle (SUV) at \$47k		MMO	\$ 17,330	GF	Lease Purchase - 2.55% interest for 3 years
Building Security at Town Hall and MMO		Admin	\$ 7,500	GF	Dependent on Bids
Agency Contributions		Legislative	\$ 4,000	GF	
			\$ 97,822		

Plant Operator		W/S	\$ 68,656	Ent	Split evenly water/sewer
Raw Water Coll/Distr Upgrade - line replacement, PRV, Headgate		Water	\$ 112,664	Ent	Total Project - \$530,649
Potholing/Ground Penetrating Radar		W/S	\$ 5,000	Ent	Board Retreat - dependent on bids
Camera of Sewer Lines		Sewer	\$ -	Ent	Removed - will use Bayfield
Sewer Bond Payoff		Sewer	\$ 52,958	Ent	Recommended by Auditor/Current Payoff 3 Bonds
			\$ 239,278		

2 Seasonal Employees		Parks	\$ 10,400	CTF	\$10/hr x 2 EE x 26 weeks May-Oct
Used Half Ton Truck at \$15k		Parks and Rec	\$ 5,200	CTF	Lease Purchase - 2.55% interest for 3 years
Quad and trailer (also small plow) for winter		Parks and Rec	\$ 5,000	CTF	
			\$ 20,600		

Capital Improvements Budget

Items that have a useful life of 5 years or more and cost \$5,000 or more

Project	2016	Fund Source	Dept	Notes
Conservation Trust Fund				
Used Half Ton Truck	5,200	CTF	Parks	3 year lease at 2.55% interest
Quad and Trailer	5,000	CTF	Parks	includes snow plow
Annual Totals	10,200			
General Fund				
Building Security	7,500	C-GF	Admin	matrix system, doors, etc.
Marshals Office New Vehicle	17,330	C-GF	MMO	3 year lease at 2.55% interest
Pedestrian Crossing	93,459	C-GF	Admin	\$18,692 Town Match
Street Repairs	10,000	C-GF	Streets	crack sealing, resurfacing, etc.
Annual Totals	128,289			
Enterprise Fund				
Public Works: Water and Wastewater				
Raw Water/Distribution Project (PRV, headgates, and water lines)	530,649	C-Ent	Water	\$112,664 Town Match to grants
Annual Totals	530,649			
TOTAL-All Departments	669,138			
CTF: Conservation Trust Fund	10,200			
C-GF: Capital Fund-General Fund	128,289			
C-Ent: Capital Fund-Enterprise Fund	530,649			

Notes:

Figures are estimated costs and may change based on engineering estimates

All Funds Expenditures Summary: Includes Capital

	2012 Actual	2013 Actual	2014 Actual	2015 Projected*	2016 Proposed	% Change 2015 to 2016
General Fund	1,206,079	966,712	1,098,958	1,114,474	1,193,957	7%
<i>Personnel (01)</i>	625,656	605,471	681,740	673,971	719,778	7%
<i>Supplies (02)</i>	145,206	134,345	148,297	177,368	146,748	-17%
<i>Services (03)</i>	175,388	140,192	210,284	219,565	199,142	-9%
<i>Transfers (04)</i>	-	-	-	-	-	
<i>Grants (05)</i>	629	16,873	20,885	2,500	-	
<i>Principal and Interest (06)</i>	-	-	-	-	-	
<i>Capital (07)</i>	259,200	69,831	37,752	41,070	128,289	212%
Conservation Trust Fund	-	-	11,634	37,421	27,932	-25%
<i>Personnel (01)</i>	-	-	-	9,845	11,232	14%
<i>Supplies (02)</i>	-	-	4,649	13,070	6,500	-50%
<i>Services (03)</i>	-	-	-	-	-	
<i>Transfers (04)</i>	-	-	-	-	-	
<i>Grants (05)</i>	-	-	-	6,000	-	
<i>Principal and Interest (06)</i>	-	-	-	-	-	
<i>Capital (07)</i>	-	-	6,985	8,506	10,200	20%
Water Fund	255,360	291,918	331,581	1,533,430	883,867	-42%
<i>Personnel (01)</i>	33,860	33,981	35,858	57,335	74,160	29%
<i>Supplies (02)</i>	51,112	53,895	94,102	77,387	72,159	-7%
<i>Services (03)</i>	37,618	59,321	48,637	68,196	51,433	-25%
<i>Transfers (04)</i>	86,800	97,666	102,762	102,762	119,500	16%
<i>Grants (05)</i>	-	-	-	-	-	
<i>Principal and Interest (06)</i>	45,970	47,055	46,497	38,190	35,966	-6%
<i>Capital (07)</i>	-	-	3,725	1,189,560	530,649	-55%
Sewer Fund	416,784	448,474	496,224	291,184	393,821	35%
<i>Personnel (01)</i>	33,860	33,990	35,878	57,335	74,160	29%
<i>Supplies (02)</i>	78,337	82,941	76,676	94,390	84,150	-11%
<i>Services (03)</i>	15,580	20,618	18,071	16,708	19,280	15%
<i>Transfers (04)</i>	78,300	94,769	94,857	60,000	110,308	84%
<i>Grants (05)</i>	-	-	-	-	-	
<i>Principal and Interest (06)</i>	210,707	216,156	270,742	62,751	105,923	69%
<i>Capital (07)</i>	-	-	-	-	-	
All Funds	1,878,223	1,707,104	1,938,397	2,976,509	2,499,577	-16%
<i>Personnel (01)</i>	693,376	673,442	753,476	798,486	879,330	10%
<i>Supplies (02)</i>	274,654	271,181	323,724	362,215	309,557	-15%
<i>Services (03)</i>	228,587	220,131	276,992	304,469	269,855	-11%
<i>Transfers (04)</i>	165,100	192,435	197,619	162,762	229,808	41%
<i>Grants (05)</i>	629	16,873	20,885	8,500	-	
<i>Principal and Interest (06)</i>	256,677	263,211	317,239	100,941	141,889	41%
<i>Capital (07)</i>	259,200	69,831	48,462	1,239,136	669,138	-46%

*Projected as of third quarter expenditures

General Fund Overview

	2012 Actual	2013 Actual	2014 Actual	2015 Projected*	2016 Proposed	% Difference 2014 to 2015
Legislative	34,066	37,391	51,448	52,450	58,455	11%
Planning	37,312	11,422	7,239	13,400	10,620	-21%
Admin	316,111	286,429	361,367	413,418	379,249	-8%
Public Safety	291,402	277,672	286,780	296,785	315,525	6%
Parks and Rec	59,809	68,081	80,138	82,857	82,176	-1%
PW Admin	165,290	146,189	175,655	162,683	177,293	9%
Streets Division	42,261	52,826	77,694	49,311	42,350	-14%
Total Operating	946,250	880,008	1,040,321	1,070,904	1,065,668	0%
Grants	629	16,873	20,885	2,500	-	
Capital	259,200	69,831	37,752	41,070	128,289	212%
Total Exp	1,206,079	966,712	1,098,958	1,114,474	1,193,957	7%

Revenues	1,374,247	1,071,513	1,111,121	1,040,194	1,196,394	15%
Difference	168,167	104,801	12,163	(74,280)	2,437	-103%

*based on third quarter actuals

Legislative Expenditures

Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	Actual 9/2015	2015 Projected	2016 Proposed	2015 to 2016	% Difference 2015 to 2016	Notes
Personnel	-	-	-	-	-	-	-	0	0%	
SUPPLIES	806	2,107	1,482	750	666	750	1,000	250	33%	
FURNITURE/EQUIPMENT/TOOLS	1,230	1,500	-	200	100	200	200	0	0%	
AGENCY CONTRIBUTIONS	3,300	3,300	4,900	3,400	3,400	3,400	4,000	600	18%	Does the Board wish to fund?
Supplies	5,336	6,907	6,382	4,350	4,166	4,350	5,200	850	20%	
ECONOMIC DEVELOPMENT	726	1,171	15,021	20,800	13,626	20,800	20,800	0	0%	ED Coordinator PT
DUES	-	-	-	-	-	-	6,900	6,900	New	CML, SWCCOG, MCEDA, Region 9
TECHNOLOGY SERVICE CONTRACT	-	-	678	-	-	-	-	0	0%	
CONTRACT SERVICES/TRUSTEES	14,875	13,605	13,650	13,800	9,050	13,800	13,800	0	0%	
TRAVEL/TRAINING/MEETINGS/DUES	2,969	4,269	6,224	5,000	4,684	5,000	3,000	-2,000	-40%	
LEGAL FEES	10,159	11,439	9,493	8,500	5,322	8,500	8,755	255	3%	
PROFESSIONAL AND TECHNICAL	-	-	-	-	-	-	-	0	0%	
Services	28,730	30,484	45,066	48,100	32,682	48,100	53,255	5,155	11%	
Total	34,066	37,391	51,448	52,450	36,848	52,450	58,455	6,005	11%	

Planning and Zoning Expenditures

Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	Actual 9/2015	2015 Projected	2016 Proposed	2015 to 2016	% Difference 2015 to 2016	Notes
Personnel	-	-	-	-	-	-	-	-	0%	
SUPPLIES	205	250	291	200	660	700	500	(200)	-29%	
ADVERTISING/LEGAL NOTICES	117	682	483	800	527	700	800	100	14%	
Supplies	322	932	774	1,000	1,187	1,400	1,300	(100)	-7%	
TRAVEL/TRAINING/METTINGS/DUES	-	115	(100)	200	-	-	200	200		
LEGAL FEES	3,636	4,838	5,005	4,000	4,367	5,000	4,120	(880)	-18%	
CONSULTING SERVICE	3,354	5,116	1,092	4,000	3,999	4,000	-	(4,000)	-100%	160 Corridor Plan in 2014
PROFESSIONAL AND TECHNICAL	30,000	421	468	100	2,591	3,000	5,000	2,000	67%	RV Park, Family Dollar
Services	36,990	10,490	6,465	8,300	10,957	12,000	9,320	(2,680)	-22%	
Total	37,312	11,422	7,239	9,300	12,144	13,400	10,620	(2,780)	-21%	

Administration Expenditures

Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	Actual 9/15	2015 Projected	2016 Proposed	2015 to 2016	% Difference 2014 to 2015	Notes
TOWN ADMINISTRATOR	72,116	66,807	69,010	70,390	54,111	70,390	72,502	2,112	3%	
TOWN CLERK	48,913	34,878	53,385	55,047	42,326	55,047	56,698	1,651	3%	
DEPUTY CLERK	37,838	39,345	40,518	41,355	32,085	41,766	43,019	1,253	3%	
JANITOR	1,662	1,000	2,000	2,400	1,667	3,167	6,000	2,833	89%	moved to Admin from Parks
EMPLOYEE BENEFITS - FICA	13,374	11,395	13,853	12,760	11,164	13,630	14,258	628	5%	
EMPLOYEE BENEFITS - HEALTH INS	47,644	39,547	49,782	45,109	34,388	45,396	45,893	497	1%	
EMPLOYEE RETIREMENT PLAN	6,902	5,077	7,241	7,506	5,291	7,506	7,750	244	3%	
Personnel	228,449	198,049	235,789	234,567	181,032	236,902	246,120	9,218	4%	
SUPPLIES	2,983	3,924	2,868	2,700	1,878	2,700	2,700	-	0%	
COMPUTER HARDWARE	6,414	872	1,564	800	53	100	3,500	3,400	3400%	New Comps - Bldg Inspec, PR/Fax
COMPUTER SOFTWARE	426	425	679	11,500	11,500	11,500	300	(11,200)	-97%	
CREATIVE DISTRICT	-	-	493	-	2,362	4,000	2,000	(2,000)	-50%	
FURNITURE/EQUIPMENT/TOOLS	3,472	3,753	3,051	3,000	2,775	3,000	3,000	-	0%	
DOWNTOWN DEVELOPMENT	-	2,186	197	-	-	-	-	-	0%	
REPAIRS AND MAINTENANCE	671	231	695	330	113	330	500	170	52%	
ELECTIONS	4,681	55	7,416	-	-	-	7,500	7,500	7500%	
ADVERTISING	1,710	1,797	2,805	2,800	1,583	2,800	2,800	-	0%	
MISCELLANEOUS EXPENSE	-	507	78	20,000	2	12,000	8,000	(4,000)	-33%	PTMV Grant Match
POSTAGE	1,150	1,105	316	1,000	314	1,000	1,000	-	0%	
NATURAL GAS	1,069	1,230	943	1,110	1,238	1,898	1,200	(698)	-37%	
TELEPHONE	3,244	1,553	1,541	1,308	881	1,308	1,350	42	3%	
CELL PHONE	-	318	553	603	453	603	603	-	0%	
ELECTRIC	661	1,838	1,713	1,900	1,318	1,900	2,000	100	5%	Est 5% increase
WATER/SEWER	465	476	470	425	425	425	450	25	6%	\$2.50 increase
REFUSE COLLECTION	445	516	196	250	189	250	250	-	0%	
COMMUNITY CENTER-ELECTRICITY	1,259	1,112	1,082	1,200	882	1,200	1,323	123	10%	
COMMUNITY CENTER-WATER/SEWER	861	738	919	825	764	825	965	140	17%	
COMMUNITY CENTER MAINTENANCE	397	1,140	2,374	500	1,179	1,179	800	(379)	-32%	
COMMUNITY CTR NATURAL GAS	702	883	583	800	784	1,000	800	(200)	-20%	
FACILITY ENHANCEMENT	-	2,699	-	-	-	-	-	-	0%	categorized previously as non-dept
MANCOS DAYS	4,495	4,158	5,517	5,000	10,712	10,712	7,500	(3,212)	-30%	categorized previously as non-dept
HOLIDAY PARTY	1,781	567	2,107	1,500	1,063	1,500	1,500	-	0%	categorized previously as non-dept
TREE BOARD	60	390	108	500	3,713	3,713	500	(3,213)	-87%	categorized previously as non-dept
TOWN BEAUTIFICATION	-	1,547	9,028	5,000	5,628	5,628	1,000	(4,628)	-82%	categorized previously as non-dept
Supplies	36,944	34,019	47,296	63,051	49,809	69,571	51,541	(18,030)	-26%	
COUNTY TREASURERS FEES	2,107	2,078	2,275	3,500	2,204	3,500	3,500	-	0%	
TRAVEL/TRAINING/MEETING	6,907	10,029	14,904	7,000	9,776	11,900	7,000	(4,900)	-41%	
DUES	-	-	-	-	-	-	8,200	8,200	820%	New Line Item
TECHNOLOGY SERVICE CONTRACT	8,573	8,009	12,318	15,300	11,631	15,300	11,248	(4,052)	-26%	
WEB PAGE	-	-	3,056	1,152	491	500	500	-	0%	
CONTRACT SERVICES	7,651	2,744	7,057	7,400	4,772	7,400	8,600	1,200	16%	Bldg Inspec/Code Enforce/PR Co
AUDIT	5,100	5,100	5,288	5,288	5,288	5,288	5,300	12	0%	
CODE UPDATE	-	1,139	1,389	4,000	57	57	-	(57)	-100%	
LEGAL FEES	3,980	5,312	12,390	8,000	8,949	10,000	8,240	(1,760)	-18%	
PROFESSIONAL AND TECHNICAL	9	470	3,909	21,000	18,488	21,000	7,000	(14,000)	-67%	
CIRSA	15,391	17,405	15,696	17,000	11,631	17,000	17,000	-	0%	
TREE MAINTENANCE	-	2,075	-	10,000	11,435	15,000	5,000	(10,000)	-67%	non-parks; 50/50 or tree emergencies
FARMERS MARKET EXPENSES	1,000	-	-	-	-	-	-	-	0%	
Services	50,719	54,361	78,282	99,640	84,722	106,945	81,588	(25,357)	-24%	
OPERATING ONLY	316,111	286,429	361,367	397,258	315,563	413,418	379,249	(34,169)	-8%	
Grants	-	16,440	19,130	-	-	-	-	-		prev. categorized as non-departmental
Capital	241,881	65,012	543	5,000	-	5,000	100,959	95,959	1919%	See CIB
Total	557,992	367,881	381,040	402,258	315,563	418,418	480,208	61,790	15%	

Public Safety Expenditures

Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	Actual 9/2015	2015 Projected	2016 Proposed	2015 to 2016	% Difference 2015 to 2016	Notes
TOWN MARSHAL	64,852	65,797	59,965	61,787	47,476	61,787	63,641	1,854	3%	
TOWN DEPUTY I	40,339	44,825	44,941	46,340	37,007	48,000	47,730	(270)	-1%	
TOWN DEPUTY I	22,961	39,038	44,990	46,340	31,473	46,340	47,730	1,390	3%	
CLERK	7,046	-	-	-	-	-	-	-	0%	
EMPLOYEE BENEFITS - FICA	10,076	11,597	11,744	12,092	11,825	12,491	12,728	237	2%	
EMPLOYEE BENEFITS - HEALTH INS	39,702	43,487	45,368	48,333	29,421	42,659	61,143	18,484	43%	Staff chgs
EMPLOYEE RETIREMENT PLAN	1,163	4,491	5,385	6,951	4,433	7,026	7,160	134	2%	
Personnel	186,139	209,235	212,393	221,843	161,635	218,303	240,132	21,829	10%	
UNIFORMS	7,757	2,606	2,536	2,500	2,260	3,000	2,500	(500)	-17%	
SPECIAL DEPARTMENT SUPPLIES	2,723	3,248	-	-	-	-	-	-	0%	
SUPPLIES	2,536	1,230	3,917	3,000	797	1,000	2,809	1,809	181%	
PUBLIC SAFETY PRINTING	-	97	-	-	-	-	-	-	0%	
FURNITURE/EQUIPMENT/TOOLS	6,759	2,533	5,695	5,000	6,955	7,000	3,000	(4,000)	-57%	\$4,240 Tasers in 2015
VEHICLE REPAIRS	15,424	3,283	7,645	5,000	4,318	5,000	5,000	-	0%	
ADVERTISING/LEGAL NOTICES	41	83	-	250	453	550	500	(50)	-9%	
POSTAGE	666	297	844	900	498	700	900	200	29%	
FUEL	6,902	6,962	7,604	6,500	4,578	6,500	6,500	-	0%	
COMMUNITY OUTREACH	-	-	-	100	154	154	1,000	846	549%	Kids, festivals, etc
TELEPHONE	1,851	1,510	1,575	1,308	1,366	1,366	1,350	(16)	-1%	
CELL PHONE MARSHAL	1,411	3,692	2,148	2,200	1,509	2,200	2,200	-	0%	
WATER/SEWER	710	223	367	425	212	425	450	25	6%	split w/admin
REFUSE COLLECTION	251	272	246	250	189	250	250	-	0%	
ELECTRIC	1,455	992	1,678	1,900	1,318	1,900	1,955	55	3%	split w/admin
Supplies	48,486	27,027	34,255	29,333	24,607	30,045	28,414	(1,631)	-5%	
ANIMAL CONTROL	-	-	-	100	-	-	-	-	0%	
MUNICIPAL COURT JUDGE	3,600	3,600	3,600	3,600	2,050	2,800	3,000	200	7%	\$250/month contract position
TRAVEL/TRAINING/MEETINGS/DUES	3,401	6,338	4,528	7,000	2,798	5,000	4,000	(1,000)	-20%	
DUES	-	-	-	-	-	-	300	300	300%	
PROFESSIONAL AND TECHNICAL	1,274	450	253	200	1,200	1,200	1,000	(200)	-17%	Victim Tests
DISPATCH	15,702	13,385	15,766	18,717	18,717	18,717	19,279	562	3%	need final from Cortez PD
INCARCERATION	-	100	-	500	-	-	500	500	100%	
DRUG TASK FORCE	5,000	-	-	-	-	-	-	-	0%	
CIRSA	9,619	11,895	11,150	12,000	8,179	12,000	12,000	-	0%	
LEGAL FEES	2,022	1,116	3,089	1,500	6,436	7,000	5,000	(2,000)	-29%	Trial/MU
CONTRACT LABOR	13,680	-	-	-	-	-	-	-	0%	
LEGAL DEFENSE FUND	-	-	-	-	-	-	-	-	0%	
TECHNOLOGY SERVICE CONTRACT	2,477	4,525	1,746	1,720	1,345	1,720	1,900	180	10%	
CRIME VICTIMS ASSISTANCE	-	-	-	-	-	-	-	-	0%	
DRUG ABUSE EDUCATION	-	-	-	-	-	-	-	-	0%	
INDIGENT DEFENSE	-	-	-	-	-	-	-	-	0%	
Services	56,776	41,410	40,132	45,337	40,725	48,437	46,979	(1,458)	-3%	
OPERATING ONLY	291,402	277,672	286,780	296,513	226,967	296,785	315,525	18,740	2%	
GRANT EXPENSES-SUPPLIES	-	433	1,755	-	-	-	-	-	0%	
GRANTEXPENSES-DUI	629	-	-	-	-	-	-	-	0%	
MIMO GRANT-CLICK IT OR TICKET	-	-	-	-	-	-	-	-	0%	
Grants	629	433	1,755	-	-	-	-	-	-	
Capital	1,820	4,819	37,209	-	-	10,000	17,330	7,330	-53%	See CIB
Total	293,851	282,923	325,744	296,513	226,967	306,785	332,855	26,070	2%	

Parks and Recreation Expenditures

Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	Actual 9/2015	2015 Projected	2016 Proposed	2015 to 2016	% Difference 2015 to 2016	Notes
MAINTENANCE I- GROUNDSKEEPER	-	-	4,880	-	-	-	-	0	0%	
MANCOS REC COORDINATOR	32,797	36,793	38,266	39,436	30,307	39,436	40,610	1,174	3%	
PUBLIC WORKS LABOR	-	2,650	-	-	-	-	-	0	0%	
EMPLOYEE BENEFITS - FICA	2,763	3,018	3,341	3,017	2,863	3,943	3,107	(836)	-21%	
EMPLOYEE BENEFITS - HEALTH INS	13,669	13,118	18,987	17,186	14,255	19,904	20,381	477	2%	
EMPLOYEE RETIREMENT PLAN	360	780	805	780	510	780	780	0	0%	
Personnel	49,589	56,359	66,279	60,419	47,935	64,063	64,878	815	1%	
YOUTH SOFTBALL (EXPENSE)	-	6	-	-	-	-	-	0	0%	
SUPPLIES	1,137	1,769	1,669	1,300	1,274	1,700	1,485	(215)	-13%	
FURNITURE/EQUIPMENT/TOOLS	24	229	166	200	281	300	200	(100)	-33%	
CELL PHONE	398	369	339	368	277	368	368	0	0%	
REPAIRS AND MAINTENANCE	2,669	1,947	59	500	370	500	500	0	0%	
YOUTH SOCCER	72	-	-	-	-	-	-	0	0%	
SWIM LESSONS	510	575	-	-	-	-	-	0	0%	
SPECIAL EVENTS	10	93	-	-	-	-	-	0	0%	
FUEL	680	861	806	600	1,002	1,350	1,350	0	0%	Seasonal EE Gas - 2 vehicles
TELEPHONE	400	1,521	1,541	1,308	1,332	1,332	1,350	18	1%	
ELECTRIC	1,604	1,274	1,761	2,000	1,861	2,500	2,730	230	9%	
REFUSE COLLECTION	250	272	246	250	189	250	250	0	0%	
WATER/SEWER	1,184	1,474	1,455	850	6,989	7,500	7,800	300	4%	New Meters
YOUTH ACTIVITIES	98	84	-	-	-	-	-	0	0%	
PLAY GROUND- REPAIRS/MAINT.	171	151	-	500	2,196	2,196	265	(1,931)	-88%	Mulch
PARK IMPROVEMENTS	60	-	3,293	-	-	-	-	0	0%	
Supplies	9,267	10,625	11,335	7,876	15,771	17,996	16,298	(1,698)	-9%	
TRAVEL/TRAINING/MEETINGS/DUES	330	162	197	250	-	100	1,000	900	900%	Turf Mgmt Training
CONTRACT SERVICES	623	934	2,000	2,700	667	667	-	(667)	-100%	Moved to Admin
YOUTH PROGRAMS	-	-	327	500	31	31	-	(31)	-100%	
Services	953	1,097	2,524	3,450	698	798	1,000	202	25%	
Total	59,809	68,081	80,138	71,745	64,404	82,857	82,176	(681)	-1%	

Public Works Admin Expenditures

Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	Actual 9/2015	2015 Projected	2016 Proposed	2015 to 2016	% Difference 2015 to 2016	Notes
STREETS SUPERVISOR	46,805	43,672	44,990	45,904	35,278	45,904	47,730	1,826	4%	
MAINTENANCE III	29,738	37,709	35,999	36,571	28,145	36,571	33,218	(3,353)	-9%	
MAINTENANCE II	27,440	13,725	26,304	28,922	14,702	24,000	29,994	5,994	25%	
EMPLOYEE BENEFITS - FICA	7,719	7,254	8,194	8,522	6,073	8,522	8,315	(207)	-2%	
EMPLOYEE BENEFITS - HEALTH INS	46,571	37,200	49,084	48,333	25,419	34,914	45,893	10,979	31%	
EMPLOYEE RETIREMENT PLAN	3,206	2,268	2,708	5,013	1,459	4,792	3,498	(1,294)	-27%	
Personnel	161,479	141,828	167,279	173,265	111,076	154,703	168,648	13,945	9%	
SUPPLIES/SAFETY	-	-	4,275	-	-	-	2,000	2,000	2000%	
CELL PHONE	1,075	1,338	1,248	1,200	1,140	1,200	1,248	48	4%	
WATER/SEWER	-	-	-	-	-	-	-	-	0%	
REFUSE COLLECTION	250	536	555	3,250	1,503	3,250	1,750	(1,500)	-46%	1 Town Clean Up
ELECTRICITY	1,690	1,539	1,720	2,330	1,267	2,330	2,447	117	5%	
NATURAL GAS	797	948	578	1,200	587	1,200	1,200	-	0%	
Supplies	3,811	4,360	8,376	7,980	4,497	7,980	8,645	665	8%	
Services	-	-	-	-	-	-	-	-		
Total	165,290	146,189	175,655	181,245	115,573	162,683	177,293	14,610	9%	

Streets Division Expenditures

Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	Actual 9/2015	2015 Projected	2016 Proposed	2015 to 2016	% Difference 2014 to 2015	Notes
Personnel	-	-	-	-	-	-	-	-		
UNIFORMS	186	396	714	1,000	69	1,000	700	(300)	-30%	
SUPPLIES	1,581	2,075	1,516	2,500	2,200	3,500	2,000	(1,500)	-43%	
FURNITURE/EQUIPMENT/TOOLS	1,707	1,604	1,895	2,000	3,763	6,800	2,000	(4,800)	-71%	Compactor
VEHICLE REPAIRS	2,568	1,610	1,771	2,000	1,284	2,000	1,500	(500)	-25%	
EQUIPMENT REPAIR & MAINTENANCE	5,867	15,746	8,936	6,000	4,164	6,000	2,000	(4,000)	-67%	Split w/Ent Fund
BUILDING REPAIR & MAINTENANCE	433	3,635	1,677	2,600	536	600	500	(100)	-17%	Need to allocate to corr dept.
DUST CONTROL	3,409	3,267	3,193	3,600	3,677	3,677	3,600	(77)	-2%	
WINTER SAND/DE-ICER	-	644	-	700	700	700	700	-	0%	
STREET SWEEPING	349	145	198	200	88	100	-	(100)	-100%	
STREET IMPROVEMENTS	610	930	783	-	-	-	-	-	0%	
TRAFFIC SIGNS	240	193	553	500	649	649	1,500	851	131%	Street and speed sign inventory
FUEL	11,251	5,606	3,739	5,000	1,650	4,000	3,000	(1,000)	-25%	
UTILITIES- STREET LIGHTS	12,838	14,623	14,904	17,000	11,261	17,000	17,850	850	5%	
Supplies	41,040	50,475	39,879	43,100	30,041	46,026	35,350	(10,676)	-23%	
TRAVEL/TRAINING/MEETINGS/DUES	145	1,355	2,124	2,000	1,834	2,000	2,000	-	0%	
PROFESSIONAL AND TECHNICAL	-	-	-	3,000	1,285	1,285	-	(1,285)	-100%	
SIDEWALK CONSTRUCTION	-	227	35,691	-	-	-	5,000	5,000	500%	
STORM DRAINAGE	1,077	769	-	-	-	-	-	-	0%	
Services	1,221	2,350	37,815	5,000	3,119	3,285	7,000	3,715	113%	
OPERATING ONLY	42,261	52,826	77,694	48,100	33,160	49,311	42,350	(6,961)	-14%	
Capital	15,499	-	-	118,459	10,961	26,070	10,000	(16,070)	0%	See CIB
Total	57,760	52,826	77,694	166,559	44,121	75,381	52,350	(23,031)	-31%	

Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	Actual 9/2015	2015 Projected	2016 Proposed	2015	
								Projected to 2016 Proposed	% Difference 2015 to 2016
PROPERTY TAX	105,411	106,386	116,837	100,566	96,896	100,566	99,674	(892)	-1%
SALES TAX	324,479	364,528	401,505	366,000	325,230	385,000	400,000	15,000	4%
CIGARETTE TAX	1,958	1,348	1,361	1,000	944	1,200	1,400	200	17%
MINERAL LEASE	135,631	117,249	131,308	120,000	153,040	153,040	125,000	(28,040)	-18%
SEVERENCE TAX	22,070	20,342	13,679	17,000	22,325	22,325	17,000	(5,325)	-24%
CABLE TV FRANCHISE TAX	1,954	2,969	901	2,000	4,143	4,143	2,500	(1,643)	-40%
EMPIRE ELECTRIC FRANCHISE TAX	64,563	64,329	66,041	67,000	62,426	67,000	70,000	3,000	4%
ATMOS FRANCHISE TAX	14,658	16,136	18,856	19,000	4,955	12,000	16,000	4,000	33%
CABLE LEASE	1,300	2,441	-	-	-	0	-	-	0%
HIGHWAY TAX	31,659	31,000	30,687	29,373	22,484	29,373	28,470	(903)	-3%
ROAD & BRIDGE	15,987	15,623	13,751	16,500	13,281	16,500	17,000	500	3%
S.O. TAX	13,952	12,651	13,869	10,000	9,812	12,000	12,000	-	0%
Taxes	733,622	755,001	808,795	748,439	715,536	803,147	789,044	(14,103)	-2%
LIQUOR LICENSE	2,674	1,000	2,375	800	1,850	1,850	1,500	(350)	-19%
BUSINESS LICENSE	1,688	7,570	7,655	2,800	13,860	15,860	15,000	(860)	-5%
MARIJUANA TRANSACTION FEE	-	-	-	12,000	23,031	40,000	31,000	(9,000)	-23%
NON BUSINESS LICENSE	550	330	508	500	610	650	500	(150)	-23%
PERMITS AND FEES	5,242	8,908	23,013	15,000	10,309	15,000	10,000	(5,000)	-33%
TRANSIENT LICENSE	295	160	270	-	120	120	100	(20)	1%
Licenses	10,448	17,968	33,821	31,100	49,780	73,480	58,100	(15,380)	-21%
COURT FEES	13,645	17,142	18,697	35,000	10,922	13,000	20,000	7,000	54%
PUBLIC SAFETY ADMIN FEE	1,293	1,294	1,111	3,000	750	1,000	1,500	500	50%
911 DISPATCH SURCHARGE	3,544	1,687	(1,270)	12,000	-	-	-	-	0%
TECHNOLOGY SURCHARGE	591	-	-	-	-	-	-	-	0%
JAIL/INMATE SURCHARGE	591	-	-	-	-	-	-	-	0%
PEACE OFFICER TRAINING	591	-	-	-	-	-	-	-	0%
CRIME LAB FEE SURCHARGE	295	-	-	-	-	-	-	-	0%
CRIME VICTIM ASSISTANCE FUND	295	-	-	-	-	-	-	-	0%
MARIJUANA POSSESSION SURCHARGE	-	-	-	-	-	-	-	-	0%
Public Safety	20,845	20,123	18,538	50,000	11,672	14,000	21,500	7,500	54%
MISCELLANEOUS REVENUE	15,503	-	117	500	2,444	2,500	500	(2,000)	-80%
CREATIVE DISTRICT REVENUE	-	-	12,000	-	300	300	-	(300)	-100%
NOTARY/COPIES	146	117	105	25	-	-	25	25	
INTEREST/INVESTMENTS	570	264	470	500	280	300	500	200	67%
FARMERS MARKET REVENUES	-	-	-	-	-	-	-	-	0%
REFUND OF EXPENSES	5,249	4,080	7,984	-	2,950	2,950	1,000	(1,950)	-66%
SALE OF ASSETS	-	1,950	3,280	-	-	-	-	-	0%
GRANTS-LAW ENF.	1,611	599	-	-	6,531	6,531	-	(6,531)	-100%
GRANT REVENUE	232,104	39,560	14,133	-	5,500	5,500	74,767	69,267	1259%
GEO GRANT ENERGY SAVINGS	-	-	-	-	-	-	-	-	0%
GRANT PUBLIC FACILITIES	-	-	-	-	-	-	-	-	0%
TRAILS PLANNING (grant revenue)	-	29,559	-	-	-	-	-	-	0%
COMMUNITY CENTER REVENUE	1,330	295	393	275	210	250	450	200	80%
IMPACT FEES - STREETS	-	3,780	6,536	10,000	16,882	16,882	10,000	(6,882)	-41%
MANCOS DAYS	4,687	4,469	4,673	7,500	9,832	9,832	9,500	(332)	-3%
TREE BOARD COST SHARE	-	-	2,350	-	1,540	1,540	1,000	(540)	-35%
PEDESTRIAN BRIDGE	181,515	-	-	74,767	-	-	-	-	
Miscellaneous Revenue	442,715	84,673	52,041	93,567	46,469	46,585	97,742	51,157	110%
YOUTH SOFTBALL	-	110	-	-	-	-	-	-	0%
YOUTH SOCCER	-	200	-	-	-	-	-	-	0%
FLAG FOOTBALL	-	-	-	-	-	-	-	-	0%
KIDS CAMP	20	-	-	-	-	-	-	-	0%
MANCOS DAY'S RUN	-	-	-	-	-	-	-	-	0%
PEE WEE BASKET BALL	-	-	-	-	-	-	-	-	0%
SWIMMING LESSONS	625	555	-	-	-	-	-	-	0%
YOUTH ACTIVITIES	250	-	65	500	-	-	-	-	0%
PROGRAM FEES	621	448	242	200	213	220	200	(20)	-9%
Parks & Recreation	1,516	1,313	307	700	213	220	200	(20)	-9%
GENERAL FUND TFR CIF	-	-	-	-	-	-	-	-	0%
WATER FUND-TRANSFER	86,800	97,666	102,762	102,762	102,762	102,762	119,500	16,738	16%
SEWER FUND-TRANSFER	78,300	94,769	94,857	60,000	-	-	110,308	110,308	
MINERAL LEASE TAX CARRYOVER	-	-	-	-	-	-	-	-	0%
Internal Transfers	165,100	192,435	197,619	162,762	102,762	102,762	229,808	127,046	124%
TOTAL REVENUE	1,374,247	1,071,513	1,111,121	1,086,568	926,432	1,040,194	1,196,394	156,200	15%

General Fund Revenue

Description	2012 Actual	2013 Actual	2014 Actual	Actual 9/2015	2015 Projected	2016 Proposed	Difference 2015 to 2016	% Difference 2015 to 2016
RESOURCES								
BEGINNING FUND BALANCE	700,923	635,083	737,863	747,663	747,663	675,883	(71,780)	-10%
REVENUES								
Taxes	733,622	755,001	808,795	715,536	803,147	789,044	(14,103)	-2%
Licenses	10,448	17,968	33,821	49,780	73,480	58,100	(15,380)	-21%
Public Safety	20,845	20,123	18,538	11,672	14,000	21,500	7,500	54%
Miscellaneous Revenue	442,715	84,673	52,041	46,469	46,585	97,742	51,157	110%
Parks & Recreation	1,516	1,313	307	213	220	200	(20)	-9%
Internal Transfers	165,100	192,435	197,619	102,762	102,762	229,808	127,046	124%
TOTAL ANNUAL REVENUES	1,374,247	1,071,513	1,111,121	926,432	1,040,194	1,196,394	156,200	15%
ANNUAL REVENUE + BEG. FUND BALANCE	2,075,170	1,706,596	1,848,984	1,674,095	1,787,857	1,872,277	84,420	5%
EXPENDITURES								
Legislative	34,066	37,391	51,448	36,848	52,450	58,455	6,005	11%
Planning	37,312	11,422	7,239	12,144	13,400	10,620	(2,780)	-21%
Admin	316,111	286,429	361,367	315,563	413,418	379,249	(34,169)	-8%
Public Safety	291,402	277,672	286,780	226,967	296,785	332,855	36,070	12%
Parks and Rec	59,809	68,081	80,138	64,404	82,857	82,176	(681)	-1%
PW Admin	165,290	146,189	175,655	115,573	162,683	177,293	14,610	9%
Streets Division	42,261	52,826	77,694	33,160	49,311	42,350	(6,961)	-14%
General Fund Operating	946,250	880,008	1,040,321	804,659	1,070,904	1,082,998	12,094	1%
Grant Expenditures	629	16,873	-	-	-	-	-	0%
Administration Capital	-	11,882	9,000	-	5,000	100,959	95,959	1919%
Broadband Capital	4,288	32,926	-	-	-	-	-	0%
Pedestrian Bridge Capital	237,593	20,204	-	-	-	-	-	0%
Public Safety Capital	1,820	4,819	32,000	-	10,000	17,330	7,330	73%
Streets Capital	15,499	-	20,000	10,961	26,070	10,000	(16,070)	0%
General Fund Capital Improvements	259,199	69,831	61,000	10,961	41,070	128,289	87,219	212%
TOTAL ANNUAL EXPENDITURES	1,206,078	966,712	1,101,321	815,620	1,111,974	1,211,287	99,313	9%
ANNUAL REVENUES - EXPENDITURES	168,168	104,801	9,800	110,812	(71,780)	(14,893)	56,887	-79%
ENDING FUND BALANCE	869,091	739,884	747,663	858,475	675,883	660,990	(14,893)	-2%

Conservation Trust Fund

Conservation Trust Fund										
Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	Actual 9/2015	2015 Projected	2016 Proposed	Difference 2015 to 2016	% Difference 2015 to 2016	Notes
RESOURCES										
BEG. FUND BALANCE	12,105	25,567	40,033	41,327	41,327	41,327	16,868	(24,459)	-59%	
LOTTERY FUND	13,373	14,340	12,872	12,000	6,876	12,872	12,750	(122)	-1%	
MISC REVENUE	-	35	10	-	15	15	-	(15)	0%	
INTEREST/INVESTMENTS	89	91	46	500	36	75	100	25	33%	
Revenues	13,462	14,466	12,928	12,500	6,927	12,962	12,850	(112)	-1%	
REVENUES PLUS BEG. FUND BALANCE	25,567	40,033	52,961	53,827	48,254	54,289	29,718	(24,571)	-45%	
EXPENDITURES										
PARK MAINTENANCE	-	-	-	9,845	7,640	9,845	10,400	555	984%	\$10/hr x 2 EE x 26 weeks May-Oct
EMPLOYEE BENEFITS - FICA	-	-	-	-	-	-	832	832	69%	
PARK SUPPLIES	-	-	-	3,000	2,450	3,000	6,500	3,500	117%	Seed, Fertil, Weevils, Spray
SKATEBOARD PARK	-	-	-	-	-	-	-	-	0%	
COTTONWOOD PARK	-	-	2,350	-	-	6,000	-	(6,000)	-100%	Grant match potential for GOCO
BOYLE PARK	-	-	2,299	-	8,270	10,070	-	(10,070)	-100%	
OPERATING TOTAL	-	-	4,649	12,845	18,360	28,915	17,732	(11,183)		
CAPITAL	-	-	6,985	8,000	5,806	8,506	10,200	1,694	20%	See CIB
EXPENDITURES	-	-	11,634	20,845	24,166	37,421	27,932	(9,489)	-25%	
ANNUAL REVENUE - EXPENDITURES	13,462	14,466	1,294	(8,345)	(17,239)	(24,459)	(15,082)	9,377	-38%	
Ending Fund Balance	25,567	40,033	41,327	32,982	24,088	16,868	1,786			
Minimum Reserve Requirement*							1,397			

Water Fund Detail

Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	Actual 9/2015	2015 Projected	2016 Proposed	Difference 2015 to 2016	% Difference 2015 to 2016	Notes
Beginning Fund Balance	651,315	684,429	688,845	743,756	743,756	743,756	792,555	48,799	7%	
PENALTIES	6,607	5,592	5,017	4,000	2,085	4,000	4,000	0	0%	
WATER DOCK FEES	16,571	17,321	24,263	20,000	17,673	20,000	25,000	5,000	25%	
INTEREST EARNINGS	571	446	365	300	233	250	300	50	20%	
MISCELLANEOUS REVENUE	4,272	-	1,638	157,580	153,845	157,580	-	(157,580)	-100%	
GRANTS-DOLA	-	-	-	-	109,316	159,219	265,324	106,105	67%	Raw Water Project
GRANTS- OTHER STATE/FED	2,500	-	36,865	946,000	734,379	946,000	152,661	(793,339)	-84%	Raw Water Project
WATER FEES	257,954	257,136	307,037	290,000	191,626	290,000	320,000	30,000	10%	
NEW WATER TAPS	-	15,839	11,307	10,210	5,180	5,180	10,384	5,204	100%	Need 2016 CPI - used 1.7%
TRANSFER FROM RESERVE FUND	-	-	-	-	-	-	-	0	0%	
Total Annual Revenues	288,474	296,333	386,492	1,428,090	1,214,337	1,582,229	777,669	(804,560)	-51%	
Annual Revenues plus Beg. Fund Balance	939,789	980,762	1,075,337	2,171,846	1,958,093	2,325,985	1,570,224	(755,761)	-32%	
<u>Expenditures</u>										
EMPLOYEE BENEFITS - FICA	1,824	1,896	1,933	3,275	1,979	3,411	3,984	573	17%	
EMPLOYEE BENEFITS - HEALTH INS	9,098	8,239	9,362	19,572	6,588	11,292	18,599	7,307	65%	
PLANT OPERATOR	-	-	-	17,500	6,521	16,558	24,720	8,162	49%	
PUBLIC WORKS DIRECTOR	22,938	23,846	24,563	25,309	19,788	26,074	26,857	783	3%	
Personnel	33,860	33,981	35,858	65,656	34,876	57,335	74,160	16,825	29%	
UNIFORMS	32	-	-	200	-	200	200	0	0%	
SUPPLIES	118	966	2,770	200	332	500	200	(300)	-60%	
FURNITURE/EQUIPMENT/TOOLS	90	507	27	700	-	700	700	0	0%	
VEHICLE REPAIRS	823	270	-	500	413	500	500	0	0%	
WATER TESTS	3,472	3,759	2,369	4,800	1,908	2,500	4,000	1,500	60%	
MISCELLANEOUS EXPENSE	10	20	23,697	-	-	-	-	0	0%	
POSTAGE	1,462	1,461	1,594	1,700	1,246	1,700	1,700	0	0%	
FUEL	934	721	982	850	777	850	900	50	6%	
NATURAL GAS	-	-	-	-	-	-	-	0	0%	
TELEPHONE	700	1,103	635	1,452	776	1,452	1,452	0	0%	
CELL PHONE	-	-	-	-	-	-	222	222	0%	Plant Operator
WATER/SEWER	188	-	-	3,200	1,807	3,200	2,500	(700)	-22%	
REFUSE COLLECTION	165	252	236	250	189	250	250	0	0%	
ELECTRICITY	-	-	-	735	-	735	-	(735)	-100%	
TFR TO SAVINGS	-	-	-	-	-	-	-	0	0%	
SUPPLIES	17,170	11,358	13,940	14,500	11,367	14,500	14,500	0	0%	
FURNITURE/EQUIPMENT/TOOLS	685	199	243	400	214	400	400	0	0%	
REPAIRS AND MAINTENANCE	2,867	3,264	4,560	8,000	7,299	8,000	8,000	0	0%	Incl. Influent Meter Repairs
PROPANE	1,672	1,962	2,478	2,300	1,121	2,300	2,400	100	4%	
TELEPHONE	532	437	901	550	143	300	900	600	200%	
ELECTRICITY	14,093	16,371	16,871	16,900	10,336	16,900	17,745	845	5%	
WATER & SEWER	62	-	-	-	-	-	-	0	0%	

Water Fund Detail

Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	Actual 9/2015	2015 Projected	2016 Proposed	Difference 2015 to 2016	% Difference 2015 to 2016	Notes
SUPPLIES	20	4,363	6,008	4,500	2,638	4,500	4,500	0	0%	
FURNITURE/EQUIPMENT/TOOLS	801	418	4,491	1,000	5,380	5,500	1,000	(4,500)	-82%	
REPAIRS AND MAINTENANCE	1,208	968	6,896	2,500	2,043	2,500	4,500	2,000	80%	Equip Repair Added
FUEL - VEHICLES	162	1,424	1,496	1,500	2,244	2,600	1,500	(1,100)	-42%	
WATER-WATER DOCK	3,017	3,262	3,128	3,000	2,007	3,000	3,000	0	0%	
ELECTRIC -WATER DOCK	211	785	545	800	440	800	840	40	5%	
WATER DOCK - REPAIRS & MAINT.	619	25	235	500	-	3,500	250	(3,250)	-93%	New Coin Equipment
Supplies	51,112	53,895	94,102	71,037	52,680	77,387	72,159	(5,228)	-7%	
CONTRACT SERVICES	5,196	6,300	4,737	6,500	1,557	1,557	3,250	1,693	109%	
AUDIT	2,200	2,200	2,358	2,358	2,358	2,358	2,400	42	2%	
CODE UPDATE	-	1,139	1,389	500	-	-	-	0	0%	
LEGAL FEES	759	1,852	611	1,000	227	300	1,030	730	243%	
PERMIT FEES	745	1,770	1,695	1,695	540	540	1,695	1,155	214%	
PROFESSIONAL AND TECHNICAL	97	8,682	2,336	4,915	2,706	22,100	2,594	(19,506)	-88%	Raw Water Prelim Design
INCLUSION FEES	10,714	16,836	17,017	17,017	17,479	17,479	17,479	0	0%	
CIRSA	14,794	17,358	16,056	17,500	11,932	17,500	17,500	0	0%	
TRAVEL/TRAINING/MEETINGS/DUES	350	178	1,026	1,300	3,372	3,372	1,300	(2,072)	-61%	
PROFESSIONAL AND TECHNICAL	10	10	-	100	-	286	2,500	2,214	774%	Potholing-split w/sewer
TRAVEL/TRAINING/MEETINGS/DUES	854	1,295	1,407	1,300	1,629	1,629	1,300	(329)	-20%	
PROFESSIONAL AND TECHNICAL	1,899	1,701	5	385	1,075	1,075	385	(690)	-64%	
Services	37,618	59,321	48,637	54,570	42,875	68,196	51,433	(16,763)	-25%	
Transfers	86,800	97,666	102,762	102,762	102,762	102,762	119,500	16,738	16%	
PRINCIPAL	-	-	-	10,000	11,500	11,500	10,000	(1,500)	-13%	
INTEREST PAID	3,411	2,961	4,348	2,250	2,974	2,974	2,250	(724)	-24%	
DEPRECIATION	42,559	44,094	42,149	-	-	-	-	0	3000%	checking on this
USDA LOAN	-	-	-	23,716	11,014	23,716	23,716	0	0%	
Debt Service	45,970	47,055	46,497	35,966	25,488	38,190	35,966	(2,224)	-6%	
CAPITAL OUTLAY WATER PLANT	-	-	3,725	1,046,257	841,851	1,046,257	-	(1,046,257)	-100%	
CAPITAL OUTLAY DISTRIBUTION	-	-	-	143,000	143,303	143,303	-	(143,303)	-100%	
Water Capital - Other	-	-	-	-	-	-	530,649	530,649	0%	Raw Water - \$112,664 Town Sh
Capital	-	-	3,725	1,189,257	985,154	1,189,560	530,649	(658,911)	-55%	
Total Annual Expenditures	255,360	291,918	331,581	1,519,248	1,243,835	1,533,430	883,867	(649,563)	-42%	
Annual Revenues-Annual Expenditures	33,114	4,416	54,911	(91,158)	(29,498)	48,799	(106,198)	(154,997)	-318%	
Ending Fund Balance	684,429	688,845	743,756	652,598	714,258	792,555	686,357	(106,198)	-13%	

Sewer Fund Detail

Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	Actual 9/2015	2015 Projected	2016 Proposed	Difference 2015 to 2016	% Difference 2015 to 2016	Notes
Resources										
Beginning Fund Balance	2,948,450	3,619,615	3,505,830	3,505,830	3,308,125	3,308,125	3,312,385	4,260	0%	
NEW TAPS	-	14,634	11,307	10,210	11,058	11,058	10,384	(674)	-6%	Need 2016 CPI - used 1.7%
PENALTIES	1,599	1,769	2,713	3,600	2,000	3,600	3,600	-	0%	
NEW PLANT	373,272	40,671	-	-	-	-	-	-	0%	
Loan Forgiveness	441,507	-	-	-	-	-	-	-	0%	
TRANSFER FROM FUND BALANCE	-	-	-	-	-	-	-	-	0%	
INTEREST EARNINGS	601	460	366	363	227	250	300	50	20%	
MISCELLANEOUS REVENUE	-	-	-	-	-	-	-	-	0%	
SEWER FEES	270,965	277,155	284,133	280,536	167,608	280,536	280,536	-	0%	
NEW PLANT TESTING REIMB.	-	-	-	-	-	-	-	-	0%	
TRANSFER FROM FUND BALANCE	-	-	-	-	-	-	-	-	0%	
Total Annual Revenues	1,087,944	334,689	298,519	294,709	180,893	295,444	294,820	(624)	0%	
Annual Revenues plus Beg. Fund Balance	4,036,394	3,954,304	3,804,349	3,800,539	3,489,018	3,603,569	3,607,205	3,636	0%	
Expenditures										
EMPLOYEE BENEFITS - FICA	1,824	1,896	1,953	3,275	1,979	3,411	3,984	573	17%	
EMPLOYEE BENEFITS - HEALTH INS	9,098	8,238	9,362	15,574	6,588	11,292	18,599	7,307	65%	
PLANT OPERATOR	-	-	-	17,500	6,521	16,558	24,720	8,162	49%	
PUBLIC WORKS DIRECTOR	22,938	23,856	24,563	25,309	19,788	26,074	26,857	783	3%	
Personnel	33,860	33,990	35,878	61,658	34,876	57,335	74,160	16,825	29%	
UNIFORMS	-	-	-	200	-	-	200	200	200%	
SUPPLIES	163	848	1,038	2,000	250	500	2,000	1,500	300%	
FURNITURE/EQUIPMENT/TOOLS	93	462	135	1,200	-	500	1,200	700	140%	
VEHICLE REPAIRS	788	200	-	500	477	500	500	-	0%	
PERMIT FEES	1,305	-	75	2,105	1,230	2,105	2,105	-	0%	
REPAIRS AND MAINTENANCE	71	18	149	100	(302)	(302)	100	402	-133%	Citizen Repair Reimb.
MISCELLANEOUS EXPENSE	-	-	37	100	-	-	100	100	100%	
POSTAGE	1,312	1,263	1,174	1,500	934	1,500	1,500	-	0%	
FUEL - VEHICLES	1,020	787	961	850	740	850	850	-	0%	
TELEPHONE	300	1,367	1,096	2,244	1,034	2,244	2,244	-	0%	
CELL PHONE	-	-	-	-	-	-	222	222	0%	New Item - Plant Operator
WATER/SEWER	62	-	1,573	500	374	500	500	-	0%	
REFUSE COLLECTION	202	252	236	250	189	250	250	-	0%	
ELECTRICITY	-	-	-	-	-	-	-	-	0%	
SUPPLIES	3,649	4,008	3,759	2,500	4,604	5,000	4,000	(1,000)	-20%	
FURNITURE/EQUIPMENT/TOOLS	288	485	3,203	200	1,039	1,100	1,000	(100)	-9%	
REPAIRS AND MAINTENANCE	4,460	10,271	4,709	8,000	4,534	7,000	4,000	(3,000)	-43%	
NEW WWTP PLANT	-	-	-	25,000	-	15,000	-	(15,000)	-100%	
SEWER TESTS	9,709	6,194	5,535	17,000	2,408	5,000	5,000	-	0%	
NATURAL GAS	470	882	871	1,000	625	1,000	1,000	-	0%	
TELEPHONE	1,771	841	993	564	360	564	564	-	0%	

Sewer Fund Detail

Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	Actual 9/2015	2015 Projected	2016 Proposed	Difference 2015 to 2016	% Difference 2015 to 2016	Notes
ELECTRICITY	39,257	43,715	42,489	40,000	31,692	40,000	46,215	6,215	16%	
WATER/SEWER	4,796	5,169	5,154	13,000	3,833	6,000	6,000	-	0%	
SOLIDS REMOVAL	257	471	448	750	401	750	750	-	0%	
SUPPLIES	15	691	1,456	250	729	729	250	(479)	-66%	
FURNITURE/EQUIPMENT/TOOLS	517	572	394	1,750	1,289	1,750	1,750	-	0%	
REPAIRS AND MAINTENANCE	7,569	3,070	38	1,000	650	1,000	1,000	-	0%	
FUEL - VEHICLES	259	1,373	1,153	850	444	850	850	-	0%	
Supplies	78,331	82,941	76,676	123,413	57,534	94,390	84,150	(10,240)	-11%	
TRAVEL/TRAINING/MEETINGS/DUES	-	55	98	700	627	700	700	-	0%	
CONTRACT SERVICES	5,333	6,035	5,968	6,500	2,670	3,700	3,250	(450)	-12%	
AUDIT	2,200	3,700	2,358	2,358	2,354	2,354	2,400	46	2%	
CODE UPDATE	-	1,139	1,389	500	-	-	-	-	0%	
LEGAL FEES	338	785	291	1,000	89	500	1,030	530	106%	
PROFESSIONAL AND TECHNICAL	123	117	67	150	154	154	150	(4)	-3%	
CIRSA	6,559	8,166	7,526	8,500	5,577	8,500	8,500	-	0%	
PROFESSIONAL AND TECHNICAL	440	-	-	-	-	-	2,500	2,500	0%	Potholing split w/water
TRAVEL/TRAINING/MEETINGS/DUES	526	619	374	750	800	800	750	(50)	-6%	
PROFESSIONAL AND TECHNICAL	61	2	-	-	-	-	-	-	0%	
Services	15,580	20,618	18,071	20,458	12,271	16,708	19,280	2,572	15%	
Transfers	78,300	94,769	94,857	60,000	-	60,000	110,308	50,308	100%	
PRINCIPAL	-	-	-	3,500	6,500	6,500	52,958	46,458	715%	Bond Pay Off
INTEREST PAID	5,224	4,799	4,301	3,346	3,286	3,286	(3,286)	(3,286)	-100%	
NEW FACILITY LOAN PAYMENT	-	-	52,965	52,965	26,482	52,965	52,965	-	0%	
DEPRECIATION	205,483	211,357	213,476	-	-	-	-	-	0%	
Debt Service	210,707	216,156	270,742	59,811	36,268	62,751	105,923	43,172	69%	
TFR TO SAVINGS	-	-	-	-	-	-	-	-	0%	
CAPITAL OUTLAY	-	-	-	-	-	-	-	-	0%	
CAPITAL IMPROVEMENTS	-	-	-	-	-	-	-	-	0%	
CAPITAL OUTLAY-DISTR	-	-	-	-	-	-	-	-	0%	Removed Radar
Capital	-	-	-	-	-	-	-	-	0%	
Total Annual Expenditures	416,778	448,474	496,224	325,340	140,949	291,184	393,821	102,637	35%	
Annual Revenues-Annual Expenditures	671,165	(113,785)	(197,705)	(30,631)	39,944	4,260	(99,001)	(103,261)	-2424%	
Ending Fund Balance	3,619,615	3,505,830	3,308,125	3,475,199	3,348,069	3,312,385	3,213,384	106,897	-3%	

New Deputy Marshal - recurring					
	1/1 Start Date	4/1 Start Date	Lower Salary 1/1	Lower Salary 4/1	
Salary	\$ 45,000.00	\$ 33,750.00	\$ 43,000.00	\$ 32,250.00	
Benefits	\$ 21,024.00	\$ 15,768.00	\$ 21,024.00	\$ 15,768.00	
Retirement	\$ 2,025.00	\$ 1,519.00	\$ 1,935.00	\$ 1,451.00	
UI/SS/MC	\$ 3,443.85	\$ 2,700.00	\$ 3,440.00	\$ 2,580.00	
Uniforms	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	
Cell Phone	\$ 577.00	\$ 433.00	\$ 577.00	\$ 433.00	
Training/Fuel/Etc	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	
Office Set up	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	One Time
Total	\$ 81,569.85	\$ 63,670.00	\$ 79,476.00	\$ 61,982.00	

Fee Schedule: DRAFT Recommendations						
	Fee Schedule	Last Increase	Recommendation	Revenue Increase	Notes	
Court/Law Enforcement Fees						
Court Costs	\$22	2005	No Change		No response from MMO or Judge	
Citation surcharge	60% of fine	2012	No Change		No response from MMO or Judge	
Bench Warrant Fee	\$100	2011	No Change		No response from MMO or Judge	
Show Cause Hearing Fee	\$140	2011	No Change		No response from MMO or Judge	
Extension Fee	\$20	2011	No Change		No response from MMO or Judge	
Deferred Judgement/Sent.Fee	\$75	2011	No Change		No response from MMO or Judge	
UPS Fee	\$60	2011	No Change		No response from MMO or Judge	
Outstanding Judgement/W	\$30	2011	No Change		No response from MMO or Judge	
Non Res Violators Comp Fee	\$100	2011	No Change		No response from MMO or Judge	
Marijuana Possession Fee ??	\$500	??	No Change		No response from MMO or Judge	
Criminal Justice Records Fees			No Change			
Individual Rec. Check	\$6	2013	No Change			
Copying Fees	per page \$.25	2013	No Change			
Criminal Report 1-5 pgs	\$6	2013	No Change			
Traffic Report 1-5 pgs	\$6	2013	No Change			
Search/Retrieval/Inspect	hourly rate	2013	No Change			
Sex Offender Registration	\$20	2013	No Change			
Digital report on CD	per qtr hr \$6	2013	No Change			
Booking Photograph	\$5	2013	No Change			
Fingerprinting	\$15	2013	\$ 20.00	\$300/year		
VIN Inspection	\$10	2013	\$ 20.00	\$500/year		
Adult Entertainment Est Annual	\$1,000	2002	N/A			
AE Transfer Fee	\$1,000	2002	N/A			
AE Renewal Fee	\$1,000	2002	N/A			
App Employee's License-new	\$50	2002	N/A			
App Employee's License-ren	\$25	2002	N/A			
License Fees-new	\$1,000	2002	N/A			
License Fees-transfer	\$750	2002	N/A			
License Fees-renewal	\$100	2002	N/A			
License Fees-Temporary	\$100	2002	N/A			
License Fees						
License Fees-Special Permit	\$10	2001	Delete	\$		
License Fees-Juke Box	\$10	1947	Historical	\$		
Transient Merchant License Fee	\$75	2010	\$ 150.00	\$ 150.00	Currently non in Town	
Medical Marijuana	\$3,000	2014	Pending Now	TBD		
Business Permit Fee ???	\$2,000		Pending Now	TBD		
Replacement License Medical M	\$100		Pending Now	TBD		
Business License Fee	\$25	2010	\$ 30.00	\$500/year		
Arborist 's License	\$25	1987	Delete	\$	- replaced by business license	
Dog Fees						
Dog License Neutered/Spayed	\$10	2011	\$ 15.00	\$ 285.00	Based on 57 licenses in 2015	
Dog License-Unneutered/Unsp	\$15	2011	\$ 20.00	\$ 285.00	Based on 57 licenses in 2015	
Dog-Dangerous Reg. Fee	\$500	2010	\$ 750.00	\$	- Currently none in Town	
Penalties-licensed dog 1st offense	\$25	2010	\$ 40.00	Unknown		

	2nd		\$50	2010	\$	75.00	Unknown	
	3rd		\$100	2010	\$	150.00	Unknown	
	4th		\$200	2010	\$	250.00	Unknown	
Penalties-unlicensed dog 1st offense			\$50	2010	\$	75.00	Unknown	
	2nd		\$150	2010	\$	175.00	Unknown	
	3rd +		\$350	2010	\$	450.00	Unknown	
Water Sewer fees								
Water tap fees 3/4" + inst & parts over 3/4" negotiated			\$5,155	2015	N/A		increase by amount of CPI	
Sewer tap fees 3/4" + inst & parts over 3/4" negotiated			\$5,155	2015	N/A		increase by amount of CPI	
W/S Residential monthly fees		\$34.22/\$36.28		2015	N/A		2016 planned increase by \$2.50 per water rates plan	
W/S Commercial monthly fees		\$35.72/\$36.28		2015	N/A		2016 planned increase by \$2.50 per water rates plan	
W/S Church/School/Gov't monthly fees		\$34.72/\$36.28		2015	N/A		2016 planned increase by \$2.50 per water rates plan	
W/S out of town fees		double		2015	N/A			
W/S vacant		\$10		1990	Discussion		\$23,232 ann. inactive/\$3,384 ann. Snowbird	
W/S turn off-non payment		\$20		1997	\$	35.00	Unknown	Citizen Dependent
W/S late fee		\$10		1997	No Change			
W/S turn off/on customer request		\$25		2011	\$	30.00	Unknown	Citizen Dependent
			\$23	2011	\$	30.00	Unknown	Citizen Dependent
Zoning Development Fees								
Code Interpretations		\$195		1999	no change			
Zoning Map or Text Amendments		\$325		1999	no change			
Subdivision/PUD-Preliminary		\$390		1999	no change			
Subdivision/PUD-Final		\$260		1999	no change			
Replats & Plat Amendments		\$260		1999	no change			
Special Use Permits		\$325		1999	no change			
Minor Subdivisions		\$390		1999	no change			
Condominium Subdivision		\$390		1999	no change			
Annexations		\$520		1999	no change			
Demolition Permits					\$	75.00	institute	
Appeals		\$260		1999	no change			
Variances		\$260		1999	no change			
Special Exceptions		\$260		1999	no change			
Historic Preservation		\$150		1999	no change			
Floodplain Development Permit		\$95		1999	no change			
Sign Permit		\$65		1999	no change			
Temporary Use Permit		\$65		1999	no change			
Zoning Development Permit		\$65		1999	no change			
Town Attorney-referral agency rate-hr		\$100		1999	\$	126.00	reflect current cost	
Town Engineer-referral agency rate-hr		\$90		1999	\$	140.00	reflect current cost	
Town Planner-referral agency rate-hr		\$65		1999	no change			
Historic Preservation Application		\$75		2010	no change			
Street Impact Fees								
Single Family-Residential Land Use		\$1,890		2003	no change			
Multi Family-Residential Land Use		per unit \$1,300		2003	no change			
Non Residential Land Use		16-23-40 table		2003	no change			
Building Permit Fees		Chapter 18 table		1997	see note		increase to reflect Building valuation data, with upgrade to 2012 or 2015 IBC	

2016 Dues		Amount	Department
Organization			
IIMC	International Institute of Municipal Clerks	\$ 250	Admin
CMCA	Colorado Municipal Clerks Association	\$ 140	Admin
MSEC	Mountain States Employees Council	\$ 1,250	Admin
CML	Colorado Municipal League	\$ 856	Board
ICMA	International City County Managers Association	\$ 560	Admin
SWCCOG	SW Colorado Council of Governments	\$ 3,656	Board
SWTPR	SW Colorado Transportation Planning Region	\$ 329	Board
CAMCA	Colorado Association of Municipal Court Clerks and Administrators	\$ 20	Admin
CACP	Colorado Association of Chiefs of Police	\$ 150	MMO
CCCMA	Colorado City County Managers Association	\$ 75	Admin
CRWA	Colorado Rural Water Association	\$ 130	Water
NASRO	National Association of School Resource Officers	\$ 40	MMO
Region 9	(economic development organization)	\$ 846	Board
Region 9	SBDC	\$ 442	Board
MCEDA	Montezuma Community Economic Development Association	\$ 1,330	Board
NRPA	National Recreation and Park Association	\$ 165	Parks
CCNC	Consolidated Communications Network of Colorado	\$ 100	MMO
	Newspaper Subscriptions	\$ 77	Admin
	Caselle	\$ 5,800	Admin
	Crimestar	\$ 600	MMO
CAPET	Colorado Association of Property & Evidence Technicians	\$ 45	MMO

billed through SWCCOG