

Town of De Beque

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De Beque, CO 81630

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FY-2016 Budget Message

Dear Mayor Matis and Board of Trustees:

Submitted herewith is the proposed FY-2016 Budget. Colorado law requires that the following information be provided in the budget message:

The budget basis is modified accrual, and the Town has no outstanding lease-purchase agreements. Activities represented in the Budget include but are not limited to the following:

1. Administration
2. Police
3. Public Works
4. Parks and Recreation
5. Capital Improvements
6. Community Center
7. Municipal Court
8. Water
9. Sewer
10. Irrigation Water

General

The FY-2016 De Beque budget presents budgets for the General, Water, Wastewater, Irrigation, Conservation Trust, and Capital Improvements Funds. The budget shows the audited balances for 2014, projected balances for year-end 2015, and projected revenues, expenses and fund balances for FY-2016. Fund balances represent the value of all assets in the fund and do not represent cash on hand, which is often much less than the total balances.

Revenues in the General fund will continue to grow due to the voters of De Beque approving a referred excise tax of 5% during the fall, 2014 elections. While revenue from the County sales tax will stay relatively flat, the total of Town sales taxes will conservatively increase by roughly 20% due to recreational marijuana sales. The Town has budgeted funds to utilize this new revenue from the excise tax to make infrastructure improvements and develop a public safety department that can better address the safety concerns of the community. The Town expects increased revenues from new tap fees or cash-in-lieu development fees from development associated with the maturing marijuana industry. These funds will go towards improvements in water and waste water infrastructure and compensate for no additional fee increases in FY-2016.

Personnel

Personnel expenditures are normally the largest single category in an organization's budget and De Beque isn't any different. Personnel expenditures for the Town account for roughly one third of all expenses. The Board has done a good job at keeping expenses at a minimum while accomplishing the necessary tasks to accomplish desired goals. In FY-2016 the Town will continue with efforts to staff a full complement of public safety officers to meet the needs of the community. Revenue from the marijuana excise tax will offset the increased expenses associated with this effort. The FY-2016 Budget will now more accurately reflect the true cost of personnel for the Town as expenses like unemployment insurance, health insurance, FICA, FPPA and retirement are now broken out into individual line items by department.

Enterprise Funds

The utility funds are expected to operate as business enterprises with tap fees and rates paying for capital and operational expenses. Many small communities have a difficult time keeping these funds in balance without infusions of money from the general fund taking away from other services. This imbalance can be corrected with the adoption of a sustainable rate structure coupled with a strong grant program to fund capital improvements. Once established, minimal annual increases will keep the funds in balance and will not impose an undue hardship on residents, as can be experienced when larger increases are implemented out of crisis on a periodic basis. Transfers to the utility funds from the general fund are allowed up to 10%. Revenue from the marijuana excise tax will be used for this purpose and will result in no additional rate increases in FY-2016

Capital & Program Improvements

Capital improvements are those that are considered to involve major outlays of investment in the community. In FY-2015 the Town continued to upgrade the skate park and made repairs on Denver Avenue, Minter and Second Streets as well as various repairs to the water distribution system. In FY-2016, the Town has budgeted funds to map the infrastructure of the Town, finish restoration of the cabin, street and drainage repairs, enhanced communication with citizens, wild horse kiosk, web site improvements, entrance beautification, additional recreation activities, and business and tourism development.

Respectfully submitted,

Lance Stewart
Town Administrator

**De Beque, CO
FY-2016 Budget**

2014 2015 2015 2016
ADOPTED ADOPTED EST YR END ADOPTED

GENERAL FUND

REVENUES	\$1,011,766	\$1,137,652	\$1,373,019	\$1,684,396
EXPENDITURES	\$983,446	\$1,050,859	\$1,148,159	\$1,607,920
SURPLUS/DEFICIT	\$28,320	\$86,793	\$224,860	\$76,476
BEGINNING FUND BALANCE	\$546,473	\$574,793		\$1,284,601
ENDING FUND BALANCE	\$574,793	\$1,284,601		\$1,361,077

WATER FUND

REVENUES	\$185,880	\$205,252	\$294,652	\$228,652
EXPENDITURES	\$164,373	\$182,015	\$204,923	\$207,599
SURPLUS/DEFICIT	\$21,507	\$23,237	\$89,729	\$21,053
BEGINNING FUND BALANCE	\$146,477	\$167,984		\$2,105,314
ENDING FUND BALANCE	\$167,984	\$2,105,314		\$2,126,367

WASTEWATER FUND

REVENUES	\$413,000	\$135,327	\$189,227	\$135,327
EXPENDITURES	\$447,728	\$133,585	\$123,631	\$135,240
SURPLUS/DEFICIT	-\$34,728	\$1,742	\$65,596	\$87
BEGINNING FUND BALANCE	\$293,939	\$259,211		\$627,767
ENDING FUND BALANCE	\$259,211	\$627,767		\$627,854

CONSERVATION TRUST FUND

REVENUES	\$4,845	\$4,845	\$3,652	\$4,845
EXPENDITURES	\$0	\$0	\$0	\$30,000
SURPLUS/DEFICIT	\$4,845	\$4,845	\$3,652	-\$25,155
BEGINNING FUND BALANCE	\$89,575	\$94,420		\$29,551
ENDING FUND BALANCE	\$94,420	\$29,551		\$4,396

CAPITAL IMPROVEMENT FUND

REVENUES	\$0	\$0	\$0	\$0
EXPENDITURES	\$0	\$0	\$0	\$50,000
SURPLUS/DEFICIT	\$0	\$0	\$0	-\$50,000
BEGINNING FUND BALANCE	\$120,050	\$120,050		\$120,050
ENDING FUND BALANCE	\$120,050	\$120,050		\$70,050

IRRIGATION ENTERPRISE FUND

REVENUES	\$17,685	\$17,685	\$15,000	\$15,000
EXPENDITURES	\$9,202	\$9,202	\$5,536	\$5,610
SURPLUS/DEFICIT	\$8,483	\$8,483	\$9,464	\$9,390
BEGINNING FUND BALANCE	\$12,479	\$20,962		\$244,298
ENDING FUND BALANCE	\$20,962	\$244,298		\$253,688

ASSESSED VALUATION	\$6,157,190	\$6,473,020		\$4,812,180
MILL LEVY	9.018	9.018		9.018
PROPERTY REVENUE	\$55,526	\$58,373,694		\$43,396,239

GENERAL FUND REVENUES

2014 2015 2015 2016
ADOPTED ADOPTED 12/31/2015 PROPOSED

TAXES

PROPERTY TAXES	\$55,256	\$58,374	\$ 58,734	\$43,396
TOWN SALES TAXES	\$83,691	\$103,691	\$ 103,691	\$127,000
COUNTY SALES TAXES	\$570,000	\$570,000	\$ 570,000	\$570,000
USE TAXES	\$0	\$0	\$ -	\$3,500
CIGARETTE TAXES	\$1,203	\$1,000	\$ 1,140	\$1,400
FRANCHISE TAXES	\$18,725	\$18,725	\$ 18,725	\$18,725
HIGHWAY USERS TAXES	\$19,800	\$19,800	\$ 19,800	\$19,800
ROAD AND BRIDGE TAX	\$1,300	\$1,300	\$ 1,380	\$1,300
LODGING TAX	\$0	\$100	\$ 139	\$175
OCCUPATIONAL TAX	\$550	\$850	\$ 100	\$100
SPECIFIC OWN. TAXES	\$5,315	\$6,000	\$ 6,000	\$6,000
RECREATIONAL MARIJUANA EXCISE TAX	\$0	\$100,000	\$ 300,000	\$440,000
TOTAL TAXES	\$755,840	\$879,840	\$1,079,709	\$1,231,396

OTHER REVENUE

LICENSES & PERMITS	\$600	\$600	\$ 2,162	\$2,100
COURT FEES & SURCHARGES	\$60,000	\$51,000	\$ 15,733	\$22,000
INTEREST	\$1,813	\$1,813	\$ 1,600	\$1,600
REFUSE COLLECTION FEES	\$49,560	\$39,373	\$ 39,373	\$39,373
VAN CHARGES	\$300	\$300	\$ 300	\$300
COMMUNITY CENTER RENT	\$800	\$800	\$ 2,000	\$2,000
CEMETERY CHARGES	\$100	\$100	\$ 100	\$100
FUEL TAX REFUND	\$1,030	\$1,030	\$ 500	\$1,030
RECREATION FEES	\$1,777	\$1,777	\$ 1,000	\$1,777
PAYMENT IN LIEU OF PARK DED	\$0	\$0	\$ -	\$0
IRRIGATION PUMP REIMBURSEMENT	\$0	\$0	\$ -	\$0
RECREATIONAL MARIJUANA APPLICATION FEES		\$9,000	\$ 18,250	\$6,000
LAND USE APPLICATION FEES		\$5,000	\$ 1,600	\$2,500
REIMBURSEMENTS: PLANNING & LEGAL	\$4,000	\$4,000	\$ 20,000	\$5,000
TOWN ENTRANCE SIGN SPACE RENTAL		\$2,700		\$2,701
MISCELLANEOUS	\$7,519	\$7,519	\$ 13,056	\$7,519
POLICE CHARGES	\$2,627	\$1,000	\$ 200	\$200
TOTAL OTHER REVENUES	\$130,126	\$126,012	\$ 115,874	\$94,200

INTERGOVERNMENTAL REVENUE

POLICE GRANT: GARFIELD SO	\$1,500	\$1,500	\$ -	\$0
VEHICLE REG FEES	\$300	\$300	\$ -	\$0
ENERGY IMPACT GRANTS	\$2,500	\$0	\$ 33,935	\$250,000
SEVERANCE TAXES (DIRECT DIST)	\$11,700	\$16,000	\$ 17,671	\$17,000
TOTAL INTERGOVT REV.	\$16,000	\$17,800	\$51,606	\$ 267,000

TABOR EXEMPT REVENUE

BUILDING RENT: FIRE DISTRICT	\$59,000	\$59,000	\$ 59,000	\$29,500
RENT POLICE HOUSING	\$0	\$0	\$ -	\$0
MINERAL LEASE & PILT	\$10,000	\$14,000	\$ 11,500	\$14,000
OFFICE CHARGES (copies, notary public)	\$800	\$800	\$ 1,000	\$1,100
GIFTS/CONTRIBUT/DONATIONS	\$5,000	\$5,000	\$ 10,130	\$5,000
RESOURCE OFFICER: DE BEQUE SCHOOL DISTRICT	\$25,000	\$25,000	\$ 25,000	\$25,000
CONTRIBUTION: WILDHORSE DAYS	\$5,000	\$5,000	\$ 7,150	\$7,150

TABOR CAPITAL OUTLAY

TABOR RESERVES/CONTINGENCY	\$30,900	\$30,900	\$ -	\$30,900
MISCELLANEOUS CAPITAL	\$2,500	\$2,500	\$ -	\$2,500
TOTAL CAPITAL OUTLAY	\$33,400	\$33,400	\$ -	\$33,400

TOTAL GENERAL GOVT.	\$390,101	\$367,863	\$ 383,613	\$574,671
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GENERAL FUND EXPENDITURES	2014 ADOPTED	2015 ADOPTED	2015 12/31/2015	2016 PROPOSED
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COMMUNITY CENTER**CURRENT EXPENSES**

OPERATING SUPPLIES	\$1,000	\$500	\$ 300	\$500
REPAIRS & MAINTENANCE	\$2,534	\$2,534	\$ 1,000	\$1,500
TOTAL CURRENT EXPENSES	\$3,534	\$3,034	\$ 1,300	\$2,000

CAPITAL OUTLAY

FACILITY REPAIRS	\$3,500	\$3,000	\$ 15,000	\$1,000
TOTAL CAPITAL OUTLAY	\$3,500	\$3,000	\$ 15,000	\$1,000

TOTAL COMMUNITY CENTER	\$7,034	\$6,034	\$ 16,300	\$3,000
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GENERAL FUND EXPENDITURES	2014 ADOPTED	2015 ADOPTED	2015 12/31/2015	2016 PROPOSED
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POLICE DEPARTMENT**PERSONNEL**

MARSHAL	\$58,846	\$61,494	\$ 47,000	\$77,250
OFFICERS	\$52,822	\$55,199	\$ 44,744	\$110,000
RESOURCE OFFICER: DE BEQUE SCHOOL DISTRICT	\$37,440	\$39,125	\$ 21,694	\$44,000
HEALTH INSURANCE	\$27,036	\$31,632	\$ 31,632	\$80,950
FICA	\$8,817	\$9,214	\$ 8,000	\$16,553
FPPA	\$8,468	\$8,849	\$ 6,500	\$11,468
UNEMPLOYMENT INSURANCE	\$440	\$440	\$ 350	\$649
TOTAL PERSONNEL	\$193,869	\$205,953	\$ 159,920	\$340,870

CURRENT EXPENSES

OFFICE SUPPLIES	\$670	\$670	\$ 670	\$1,000
OPERATING SUPPLIES	\$10,249	\$10,500	\$ 5,000	\$10,500
VEHICLE SUPPLIES & MAINT.	\$12,000	\$7,000	\$ 2,500	\$4,000
VEHICLE FUEL	\$16,000	\$11,000	\$ 8,000	\$8,000
PROFESSIONAL SERVICES	\$500	\$700	\$ 3,000	\$2,000
DUES, SUBS, & PUBS.	\$207	\$500	\$ 413	\$500
TRAVEL & TRAINING	\$500	\$1,000	\$ 1,000	\$5,000
OFFICE COMMUNICATIONS		\$2,500	\$ 25,600	\$2,500
911 DISPATCH COMMUNICATION CENTER		\$30,000	\$ 30,000	\$30,000
REPAIRS & MAINTENANCE	\$500	\$1,000	\$ -	\$1,000
UNIFORMS & EQUIPMENT	\$1,500	\$1,800	\$ 1,800	\$4,000
MISCELLANEOUS EXPENSES	\$1,000	\$2,500	\$ 2,500	\$12,000
ANIMAL CONTROL	\$500	\$500	\$ -	\$100
TOTAL CURRENT EXPENSES	\$43,626	\$69,670	\$ 80,483	\$80,600

MUNICIPAL COURT

PERSONNEL

MUNICIPAL JUDGE	\$7,200	\$8,000	\$ 6,500	\$9,500
TOTAL PERSONNEL	\$7,200	\$8,000	\$ 6,500	\$9,500

CURRENT EXPENSES

OFFICE SUPPLIES	\$103	\$103	\$ -	\$50
COURT DISBURSEMENTS		\$0	\$ 90	\$100
PROSECUTING ATTORNEY		\$5,000	\$ 2,500	\$2,500
PROFESSIONAL SERVICES	\$2,500	\$500	\$ 500	\$500
TOTAL CURRENT EXPENSES	\$2,603	\$5,603	\$ 3,090	\$3,150

TOTAL MUNICIPAL COURT	\$9,803	\$13,603	\$ 9,590	\$12,650
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GENERAL FUND
EXPENDITURES

2014 ADOPTED 2015 ADOPTED 2015 12/31/2015 2016 PROPOSED

PLANNING AND LAND USE

CURRENT EXPENSES

LEGAL SERVICES	\$2,500	\$30,000	\$ 22,000	\$10,000
REIMBURSABLE EXPENDITURES		\$0	\$ 55,000	\$0
CONTRACT PLANNER	\$5,000	\$8,000	\$ 8,000	\$8,000
PUBLISHING	\$500	\$500	\$ 200	\$200
TOTAL CURRENT EXPENSES	\$8,000	\$38,500	\$ 85,200	\$18,200

TOTAL PLANNING	\$8,000	\$38,500	\$ 85,200	\$18,200
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GENERAL FUND
EXPENDITURES

2014 ADOPTED 2015 ADOPTED 2015 12/31/2015 2016 PROPOSED

PARKS & RECREATION DEPT.

Parks

CURRENT EXPENSES

TREE BOARD COSTS	\$500	\$2,000	\$ 1,500	\$1,600
UTILITIES	\$618	\$618	\$ 805	\$1,000
REPAIRS & MAINTENANCE	\$1,000	\$1,000	\$ 1,355	\$1,000
TOTAL PARKS CURRENT EXPENSE	\$2,118	\$3,618	\$ 3,660	\$3,600

CAPITAL OUTLAY

VARIOUS PROJECTS	\$30,000	\$5,000	\$ 39,237	\$10,000
TOTAL CAPITAL OUTLAY	\$30,000	\$5,000	\$39,237	\$10,000

PERSONNEL

RECREATION DIRECTOR	\$9,142	\$9,553	\$ 13,000	\$13,000
VAN DRIVER	\$3,744	\$3,912	\$ 1,500	\$2,000
HEALTH INSURANCE	\$0	\$0	\$ -	\$0
FICA	\$1,005	\$1,030	\$ 1,030	\$1,030
RETIREMENT	\$0	\$0	\$ -	\$0
UNEMPLOYMENT INSURANCE	\$40	\$40	\$ 40	\$40

TOTAL PERSONNEL	\$13,931	\$14,535	\$15,570	\$16,070
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REC CURRENT EXPENSES

OPERATING SUPPLIES	\$700	\$1,000	\$ 700	\$1,200
VAN MAINTENANCE & FUEL	\$1,409	\$1,500	\$ 300	\$500
CONTRACT HELP	\$2,000	\$2,500	\$ 2,000	\$2,500
TRAVEL & TRAINING	\$618	\$618	\$ -	\$500
DUES, SUBS AND PUBS.	\$103	\$103	\$ -	\$103
UNIFORMS	\$500	\$500	\$ 760	\$900
OTHER EVENTS	\$1,545	\$1,545	\$ 9,500	\$10,000
WINTER SPORTS PROGRAMS	\$1,000	\$1,000	\$ -	\$1,000
SUMMER SPORTS PROGRAMS	\$1,000	\$1,000	\$ -	\$1,000
DE BEQUE WILD HORSE DAYS CELEBRATION	\$6,000	\$10,000	\$ 11,829	\$15,000
SUPPLEMENTAL GIFT REC ACCT	\$1,000	\$1,000	\$ 1,000	\$1,000
BINGO	\$1,000	\$2,100	\$ 1,800	\$1,900
REC MISC EXPENSES	\$2,000	\$2,000	\$ 1,800	\$2,000
TOTAL REC CURRENT EXPENSES	\$18,875	\$24,866	\$29,689	\$37,603

TOTAL PARKS & REC. DEPT.	\$64,924	\$48,019	\$88,156	\$67,273
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**GENERAL FUND
EXPENDITURES**

**2014 2015 2015 2016
ADOPTED ADOPTED 12/31/2015 PROPOSED**

CEMETERY

CURRENT EXPENSES

UTILITIES	\$321	\$321	\$ 130	\$115
REPAIRS & MAINTENANCE	\$1,545	\$3,000	\$ 100	\$1,000
TOTAL CURRENT EXPENSES	\$1,866	\$3,321	\$230	\$1,115

CAPITAL OUTLAY

TBD	\$0	\$5,000	\$ -	\$500
TOTAL CAPITAL OUTLAY	\$0	\$5,000	\$0	\$500

TOTAL CEMETERY	\$1,866	\$8,321	\$230	\$1,615
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GENERAL FUND SUMMARY

**2014 2015 2015 2016
ADOPTED ADOPTED 12/31/2015 PROPOSED**

TOTAL REVENUES	\$1,011,766	\$1,137,652	\$1,373,019	\$1,684,396
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GENERAL GOVERNMENT	\$390,101	\$367,863	\$383,613	\$574,671
COMMUNITY CENTER	\$7,034	\$6,034	\$16,300	\$3,000
POLICE	\$277,495	\$275,623	\$240,403	\$433,470
PUBLIC WORKS	\$224,222	\$292,896	\$324,667	\$497,041
MUNICIPAL COURT	\$9,803	\$13,603	\$9,590	\$12,650
PLANNING	\$8,000	\$38,500	\$85,200	\$18,200
PARKS & RECREATION	\$64,924	\$48,019	\$88,156	\$67,273
CEMETERY	\$1,866	\$8,321	\$230	\$1,615
TOTAL EXPENDITURES	\$983,446	\$1,050,859	\$1,148,159	\$1,607,920

SURPLUS/DEFICIT	\$28,320	\$86,793	\$224,860	\$76,476
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WATER ENTERPRISE FUND

2014 2015 2015 2016
ADOPTED ADOPTED 12/31/2015 PROPOSED

REVENUES

WATER COLLECTIONS	\$170,000	\$191,652	\$ 191,652	\$191,652
BULK WATER HAULED	\$11,880	\$8,600	\$ 15,000	\$14,000
WATER TAP FEES	\$0	\$5,000	\$ 85,000	\$10,000
LATE FEES/MISC.		\$0	\$ 3,000	\$3,000
GRANTS	\$0	\$0	\$ -	\$0
GENERAL FUND TRANSFERS	\$0	\$0	\$ -	\$10,000
LOANS	\$0	\$0	\$ -	\$0
MISCELLANEOUS/DONATIONS	\$4,000	\$0	\$ -	\$0
TOTAL REVENUES	\$185,880	\$205,252	\$294,652	\$228,652

PERSONNEL

PUBLIC WORKS SUPT. (30%)	\$16,310	\$17,044	\$ 17,044	\$17,555
PUBLIC WORKS ASST. (30%)	\$11,743	\$12,271	\$ 14,000	\$15,425
TOWN CLERK (20%)	\$14,131	\$14,767	\$ 14,767	\$15,201
DEPUTY CLERK @20%	\$9,142	\$9,554	\$ 9,554	\$10,059
TOWN MANAGER @ (20%)	\$12,360	\$12,732	\$ 12,732	\$18,000
HEALTH INSURANCE	\$11,555	\$13,519	\$ 13,519	\$15,042
FICA	\$3,734	\$4,104	\$ 4,400	\$4,439
RETIREMENT	\$2,095	\$2,204	\$ 2,400	\$2,409
UNEMPLOYMENT INSURANCE	\$140	\$160	\$ 150	\$160
TOTAL PERSONNEL	\$81,210	\$86,355	\$88,566	\$98,290

CURRENT EXPENSES

OPERATING SUPPLIES	\$13,000	\$8,000	\$ 8,000	\$9,000
OTHER SERVICES & CHARGES	\$597	\$597	\$ 200	\$300
COSTS FOR ADD SECURITY		\$0	\$ 300	\$200
PERMIT FEES	\$667	\$1,800	\$ 1,800	\$1,800
POSTAGE	\$612	\$300	\$ 200	\$300
REPAIRS & MAINTENANCE	\$5,000	\$15,000	\$ 11,000	\$15,000
CHEMICALS	\$6,000	\$5,000	\$ 5,000	\$5,000
REUDI CONTRACT	\$11,345	\$11,345	\$ 11,345	\$11,345
PROFESSIONAL SERVICES	\$6,000	\$15,000	\$ 15,000	\$5,000
ENGINEERING SERVICES	\$824	\$1,000	\$ 2,500	\$3,000
LEGAL SERVICES	\$3,000	\$1,500	\$ -	\$1,500
UTILITIES	\$4,254	\$4,254	\$ 15,000	\$15,000
TOTAL CURRENT EXPENSES	\$51,299	\$63,796	\$ 70,345	\$67,445

CAPITAL OUTLAY

OTHER	\$0	\$0	\$ 12,000	\$10,000
OTHER	\$0	\$0	\$ -	\$0
TOTAL CAPITAL OUTLAY	\$0	\$0	\$ 12,000	\$ 10,000

DEBT SERVICE

PRINCIPAL (DOLA)	\$20,552	\$20,552	\$ 22,700	\$20,552
INTEREST (DOLA)	\$11,312	\$11,312	\$ 11,312	\$11,312
TOTAL DEBT SERVICE	\$31,864	\$31,864	\$34,012	\$31,864

TOTAL WATER FUND EXP.	\$164,373	\$182,015	\$204,923	\$207,599
SURPLUS/DEFICIT	\$21,507	\$23,237	\$89,729	\$21,053

**WASTEWATER ENTERPRISE
FUND**

**2014 2015 2015 2016
ADOPTED ADOPTED 12/31/2015 PROPOSED**

REVENUES

SEWER SERVICE FEES	\$98,000	\$119,227	\$ 119,227	\$119,227
SEWER TAP FEES	\$0	\$6,100	\$ 60,000	\$6,100
GRANTS	\$150,000	\$0	\$ -	\$0
GENERAL FUND TRANSFERS	\$90,000	\$10,000	\$ 10,000	\$10,000
LOANS	\$0	\$0	\$ -	\$0
MISCELLANEOUS/DONATIONS	\$75,000	\$0	\$ -	\$0
TOTAL REVENUES	\$413,000	\$135,327	\$189,227	\$135,327

PERSONNEL

PUBLIC WORKS SUPT. (30%)	\$16,310	\$17,044	\$ 17,044	\$17,555
PUBLIC WORKS ASST (30%)	\$11,743	\$12,271	\$ 14,500	\$15,425
TOWN MANAGER @ 20%	\$12,360	\$12,732	\$ 12,732	\$18,000
TOWN CLERK (20%)	\$14,131	\$14,767	\$ 14,767	\$15,201
DEPUTY CLERK (20%)	\$9,142	\$9,554	\$ 9,554	\$10,059
HEALTH INSURANCE	\$11,555	\$13,519	\$ 13,519	\$15,042
FICA	\$3,734	\$4,104	\$ 4,101	\$4,439
RETIREMENT	\$2,095	\$2,204	\$ 2,204	\$2,409
UNEMPLOYMENT INSURANCE	\$140	\$160	\$ 160	\$160
TOTAL PERSONNEL	\$81,210	\$86,355	\$88,581	\$98,290

CURRENT EXPENSES

OFFICE SUPPLIES	\$50	\$50	\$ -	\$50
OPERATING SUPPLIES	\$3,000	\$3,000	\$ 1,500	\$3,000
COMMUNICATION	\$1,030	\$1,030	\$ 500	\$500
REPAIRS & MAINTENANCE	\$5,000	\$5,000	\$ 2,500	\$5,000
PROFESSIONAL SERVICES	\$5,000	\$3,500	\$ 2,000	\$2,000
ENGINEERING SERVICES	\$3,000	\$2,000	\$ 7,307	\$5,000
CONTRACT SEWER CLEANING	\$2,060	\$5,200	\$ 5,700	\$5,200
PERMIT FEES	\$1,000	\$500	\$ 500	\$500
UTILITIES	\$28,428	\$24,000	\$ 15,000	\$15,000
OTHER SERVICES & CHARGES	\$2,950	\$2,950	\$ 43	\$700
TOTAL CURRENT EXPENSES	\$51,518	\$47,230	\$35,050	\$36,950

CAPITAL OUTLAY

OTHER	\$315,000	\$0	\$ -	\$0
TOTAL CAPITAL OUTLAY	\$315,000	\$0	\$0	\$0

DEBT SERVICE

PRINCIPAL		\$0	\$ -	\$0
INTEREST		\$0	\$ -	\$0
CONTINGENCIES		\$0	\$ -	\$0
BOND PAYMENT FEES		\$0	\$ -	\$0
TOTAL DEBT SERVICE	\$0	\$0	\$0	\$0

TOTAL WASTEWATER FUND EXP.	\$447,728	\$133,585	\$123,631	\$135,240
SURPLUS/DEFICIT	-\$34,728	\$1,742	\$65,596	\$87

CONSERVATION TRUST FUND

2014 2015 2015 2016

ADOPTED ADOPTED 12/31/2015 PROPOSED

REVENUES

STATE GRANTS	\$0	\$0	\$ -	\$0
CDOT PED WALKWAY	\$0	\$0	\$ -	\$0
LOTTERY APPROPRIATIONS	\$4,793	\$4,793	\$ 3,600	\$4,793
INTEREST	\$52	\$52	\$ 52	\$52
MISCELLANEOUS/DONATIONS	\$0	\$0	\$ -	\$0
TOTAL REVENUES	\$4,845	\$4,845	\$3,652	\$4,845

EXPENDITURES

OTHER	\$0	\$0	\$ -	\$30,000
OTHER	\$0	\$0	\$ -	\$0
TOTAL EXPENDITURES	\$0	\$0	\$0	\$30,000

SURPLUS/DEFICIT	\$4,845	\$4,845	\$3,652	-\$25,155
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CAPITAL IMPROVEMENT FUND

2014 2015 2015 2016
ADOPTED ADOPTED 12/31/2015 PROPOSED

REVENUES

TRANSFER: GENERAL FUND		\$0	\$ -	\$0
ENERGY IMPACT GRANT		\$0	\$ -	\$0
INTEREST		\$0	\$ -	\$0
TOTAL REVENUES	\$0	\$0	\$0	\$0

EXPENDITURES

OTHER		\$0	\$ -	\$50,000
OTHER		\$0	\$ -	\$0
TOTAL EXPENDITURES	\$0	\$0	\$0	\$50,000

SURPLUS/DEFICIT	\$0	\$0	\$0	-\$50,000
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IRRIGATION ENTERPRISE
FUND

2014 2015 2015 2016
ADOPTED ADOPTED 12/31/2015 PROPOSED

REVENUES

IRRIGATION MAINTENANCE FEE	\$17,685	\$17,685	\$ 15,000	\$15,000
BLUESTONE CONNECT FEES	\$0	\$0	\$ -	\$0
GIFTS	\$0	\$0	\$ -	\$0
GRANTS	\$0	\$0	\$ -	\$0
GENERAL FUND TRANSFERS	\$0	\$0	\$ -	\$0
LOANS	\$0	\$0	\$ -	\$0
TOTAL REVENUES	\$17,685	\$17,685	\$15,000	\$15,000

CURRENT EXPENSES

OPERATING SUPPLIES	\$1,000	\$1,000	\$ 1,000	\$1,000
REPAIRS & MAINTENANCE	\$5,202	\$5,202	\$ 3,500	\$3,500
UTILITIES-IRRIGATION PUMP	\$3,000	\$3,000	\$ 850	\$1,000
WRITE OFFS		\$0	\$ 11	\$10
WATER SHARES		\$0	\$ 175	\$100
TOTAL CURRENT EXPENSES	\$9,202	\$9,202	\$5,536	\$5,610

CAPITAL & DEBT

OTHER	\$0	\$0	\$ -	\$0
OTHER	\$0	\$0	\$ -	\$0

<i>TOTAL CAPITAL & DEBT</i>	\$0	\$0	\$0	\$0
<i>TOTAL EXPENDITURES</i>	\$9,202	\$9,202	\$5,536	\$5,610
<i>SURPLUS/DEFICIT</i>	\$8,483	\$8,483	\$9,464	\$9,390