

# TOWN OF CENTER

## 2015 Town Budget

Presented on October 14, 2014

### Table of Contents

#### **Summary of Revenues, Expenditures and Fund Balances**

|  |   |
|--|---|
| General Fund, Street Improvement Fund, Conservation Trust Fund | 1 |
| Light & Power Fund, Natural Gas Fund, Water Fund               | 2 |

#### **Revenues**

|   |   |
|---|---|
| General Fund Revenues   | 3 |
| Light & Power Fund Revenues, Natural Gas Fund Revenues, Water Fund Revenues | 4 |

#### **Department Fund Expenditures**

|                                      |    |
|--------------------------------------|----|
| General Fund - Administration        | 5  |
| General Fund - Public Safety         | 6  |
| General Fund - Street and Parks      | 7  |
| General Fund - Municipal Court       | 8  |
| General Fund - Building and Planning | 9  |
| Utility Fund - Light and Power       | 10 |
| Utility Fund - Natural Gas           | 11 |
| Utility Fund - Water                 | 12 |
| Conservation Trust Fund              | 13 |
| Street Improvement Fund              | 14 |

## 2015 TOWN BUDGET SUMMARY OF REVENUES AND EXPENDITURES (ALL FUNDS)

### GOVERNMENTAL FUNDS

| GENERAL FUND                              | 2013 Actual      | 2014 Budget      | 2014 Estimated   | 2015 Proposed    |
|---|------------------|------------------|------------------|------------------|
| <b>FUND BALANCE FORWARD</b>               | <b>158,950</b>   | <b>265,020</b>   | <b>-55,709</b>   | <b>71,266</b>    |
| General Fund                              |                  |                  |                  |                  |
| <b>REVENUES</b>                           |                  |                  |                  |                  |
| Tax & Assessments                         | 369,649          | 430,760          | 416,200          | 401,698          |
| Licenses & Permits                        | 3,853            | 3,400            | 3,400            | 4,700            |
| Intergovernmental Revenue                 | 63,800           | 183,500          | 64,500           | 310,000          |
| Charges For Services                      | 633,929          | 508,500          | 725,500          | 897,200          |
| Interest on Accounts                      | 399              | 75               | 425              | 450              |
| Miscellaneous                             | 16,208           | 1,500            | 15,500           | 46,000           |
| <b>Subtotal</b>                           | <b>1,087,838</b> | <b>1,127,735</b> | <b>1,225,525</b> | <b>1,660,048</b> |
| <b>EXPENDITURES</b>                       |                  |                  |                  |                  |
| General Fund Administration               | 694,810          | 568,518          | 577,250          | 633,650          |
| General Fund Public Safety                | 403,607          | 397,577          | 402,350          | 502,800          |
| General Fund Streets & Parks              | 141,039          | 97,620           | 94,764           | 319,621          |
| General Fund Municipal Court              | 24,906           | 28,781           | 24,186           | 23,400           |
| General Fund Building & Planning          | 4,469            | 15,000           | 0                | 12,975           |
| General Fund Capital Outlay               | 33,666           | 0                | 0                | 0                |
| <b>Subtotal</b>                           | <b>1,302,497</b> | <b>1,107,496</b> | <b>1,098,550</b> | <b>1,492,446</b> |
| <b>Revenues in Excess of Expenditures</b> | <b>-214,659</b>  | <b>20,239</b>    | <b>126,975</b>   | <b>167,602</b>   |
| <b>FUND BALANCE TOTAL</b>                 | <b>-55,709</b>   | <b>285,259</b>   | <b>71,266</b>    | <b>238,868</b>   |

| STREET IMPROVEMENT FUND                   | 2013 Actual    | 2014 Budget    | 2014 Estimated | 2015 Proposed  |
|---|----------------|----------------|----------------|----------------|
| <b>FUND BALANCE FORWARD</b>               | <b>229,005</b> | <b>426,991</b> | <b>304,651</b> | <b>376,185</b> |
| Street Improvement Fund                   |                |                |                |                |
| <b>REVENUES</b>                           |                |                |                |                |
| Tax & Assessments                         | 156,006        | 130,000        | 156,100        | 157,000        |
| Other Revenue                             | 252            | 100            | 260            | 300            |
| <b>Subtotal</b>                           | <b>156,258</b> | <b>130,100</b> | <b>156,360</b> | <b>157,300</b> |
| <b>EXPENDITURES</b>                       |                |                |                |                |
| Highway & Streets                         | 51,963         | 102,076        | 84,826         | 126,341        |
| Capital Outlay                            | 28,649         | 0              | 0              | 6,000          |
| <b>Subtotal</b>                           | <b>80,612</b>  | <b>102,076</b> | <b>84,826</b>  | <b>132,341</b> |
| <b>Revenues in Excess of Expenditures</b> | <b>75,646</b>  | <b>28,024</b>  | <b>71,534</b>  | <b>24,959</b>  |
| <b>FUND BALANCE TOTAL</b>                 | <b>304,651</b> | <b>455,015</b> | <b>376,185</b> | <b>401,144</b> |

| CONSERVATION TRUST FUND                   | 2013 Actual    | 2014 Budget    | 2014 Estimated | 2015 Proposed  |
|---|----------------|----------------|----------------|----------------|
| <b>FUND BALANCE FORWARD</b>               | <b>97,455</b>  | <b>94,299</b>  | <b>112,850</b> | <b>136,250</b> |
| CTF Reserves                              |                |                |                |                |
| <b>REVENUES</b>                           |                |                |                |                |
| CTF Revenues                              | 23,263         | 22,000         | 23,300         | 23,750         |
| Other Revenues                            | 79             | 100            | 100            | 1,500          |
| GOCO Grant Revenue                        | 0              | 224,000        | 0              | 0              |
| <b>Subtotal</b>                           | <b>23,342</b>  | <b>246,100</b> | <b>23,400</b>  | <b>25,250</b>  |
| <b>EXPENDITURES</b>                       |                |                |                |                |
| CTF Improvement                           | 7,947          | 0              | 0              | 0              |
| Maintenance/Supplies/Repairs              | 0              | 1,200          | 0              | 0              |
| GOCO Grant Match/Transfer to GF           | 0              | 60,000         | 0              | 25,000         |
| <b>Subtotal</b>                           | <b>7,947</b>   | <b>61,200</b>  | <b>0</b>       | <b>25,000</b>  |
| <b>Revenues in Excess of Expenditures</b> | <b>15,395</b>  | <b>184,900</b> | <b>23,400</b>  | <b>250</b>     |
| <b>FUND BALANCE TOTAL</b>                 | <b>112,850</b> | <b>279,199</b> | <b>136,250</b> | <b>136,500</b> |

## ENTERPRISE UTILITY FUNDS

| <b>LIGHT &amp; POWER</b>           | 2013 Actual | 2014 Budget | 2014 Estimated | 2015 Proposed |
|------------------------------------|-------------|-------------|----------------|---------------|
| <b>FUND BALANCES FORWARD</b>       | 1,502,522   | 1,062,437   | 1,837,684      | 1,880,809     |
| L&P Fund                           |             |             |                |               |
| <b>REVENUES</b>                    |             |             |                |               |
| L&P Fund                           | 2,036,200   | 1,855,000   | 2,061,400      | 2,136,250     |
| <b>EXPENDITURES</b>                |             |             |                |               |
| L&P Fund                           | 1,701,296   | 1,754,452   | 2,018,275      | 2,037,200     |
| Revenues in Excess of Expenditures | 334,904     | 100,548     | 43,125         | 99,050        |
| <b>FUND BALANCE TOTAL</b>          | 1,837,684   | 1,162,985   | 1,880,809      | 1,979,859     |

| <b>NATURAL GAS</b>                 | 2013 Actual | 2014 Budget | 2014 Estimated | 2015 Proposed |
|------------------------------------|-------------|-------------|----------------|---------------|
| <b>FUND BALANCES FORWARD</b>       | 824,493     | 728,437     | 1,040,483      | 1,209,478     |
| Natural Gas                        |             |             |                |               |
| <b>REVENUES</b>                    |             |             |                |               |
| Natural Gas                        | 1,196,973   | 1,000,000   | 1,231,750      | 1,240,000     |
| <b>EXPENDITURES</b>                |             |             |                |               |
| Natural Gas Fund                   | 981,452     | 979,452     | 1,062,800      | 1,089,550     |
| Revenues in Excess of Expenditures | 215,521     | 20,548      | 168,950        | 150,450       |
| <b>FUND BALANCE TOTAL</b>          | 1,040,483   | 748,985     | 1,209,478      | 1,359,928.00  |

| <b>WATER FUND</b>                  | 2013 Actual | 2014 Budget | 2014 Estimated | 2015 Proposed |
|------------------------------------|-------------|-------------|----------------|---------------|
| <b>FUND BALANCES FORWARD</b>       | 605,983     | 49,084      | 598,004        | 636,215       |
| Water Fund                         |             |             |                |               |
| <b>REVENUES</b>                    |             |             |                |               |
| Water Fund                         | 342,271     | 1,400,000   | 345,000        | 2,129,100     |
| <b>EXPENDITURES</b>                |             |             |                |               |
| Water Fund                         | 350,295     | 1,376,552   | 306,789        | 2,049,401     |
| Revenues in Excess of Expenditures | -8,024      | 23,448      | 38,211         | 79,699        |
| <b>FUND BALANCE TOTAL</b>          | 598,004     | 72,532      | 636,215        | 715,914       |

## GENERAL FUND REVENUES

| Account #                        |  | 2013 Actual    | 2014 Budget    | 2014 Estimated | 2015 Proposed  |
|----------------------------------|--|----------------|----------------|----------------|----------------|
| <b>TAXES &amp; ASSESSMENTS</b>   |  |                |                |                |                |
| 01.402.00                        | Property Tax - Saguache Cty.           | 114,467        | 140,000        | 118,000        | 120,000        |
| 01.402.20                        | Property Tax - Rio Grande Cty.         | 97,211         | 120,000        | 102,000        | 104,000        |
| 01.402.01                        | Special Ownership/MVL - Sag. Cty.      | 0              | 3,500          | 24,000         | 3,600          |
| 01.402.21                        | Special Ownership/MVL - RG Cty.        | 0              | 7,700          | 7,700          | 7,785          |
| 01.404.00                        | Sales Tax -General                     | 156,006        | 150,000        | 160,000        | 161,760        |
| 01.408.00                        | Cigarette Tax                          | 1,965          | 3,000          | 3,000          | 3,033          |
| 01.435.00                        | Solid Waste Franchise Fee              | 1,442          | 1,560          | 1,500          | 1,520          |
| 01.405.00                        | Mineral/Severance Tax                  | 0              | 5,000          | 0              | 0              |
|                                  | <b>subtotal</b>                        | <b>371,091</b> | <b>430,760</b> | <b>416,200</b> | <b>401,698</b> |
| <b>LICENSES &amp; PERMITS</b>    |  |                |                |                |                |
| 01.432.10                        | Building/Planning Permits              | 3,382          | 3,000          | 4,000          | 4,200          |
| 01.432.20                        | Vendor Permits                         | 295            | 200            | 200            | 250            |
| 01.432.30                        | Liquor License                         | 176            | 200            | 175            | 250            |
|                                  | <b>subtotal</b>                        | <b>3,853</b>   | <b>3,400</b>   | <b>3,400</b>   | <b>4,700</b>   |
| <b>INTERGOVERNMENTAL REVENUE</b> |  |                |                |                |                |
| 01.414.00                        | Highway Users Tax                      | 63,800         | 72,000         | 64,500         | 66,000         |
| 01.420.00                        | CPSD IGA (SRO)                         | 0              | 0              | 0              | 25,000         |
|                                  | GOCO Grant                             | 0              | 0              | 0              | 219,000        |
|                                  | <b>subtotal</b>                        | <b>63,800</b>  | <b>72,000</b>  | <b>64,500</b>  | <b>310,000</b> |
| <b>CHARGES FOR SERVICES</b>      |  |                |                |                |                |
| 01.430.40                        | Sanitation District Administration Fee | 71,742         | 68,265         | 72,000         | 72,000         |
| 01.430.50                        | Fire District Administration Fee       | 22,500         | 22,500         | 22,500         | 22,500         |
| 01.433.00                        | Solid Waste Service Charges            | 152,493        | 152,000        | 156,000        | 160,000        |
|                                  | <b>subtotal</b>                        | <b>246,735</b> | <b>242,765</b> | <b>250,500</b> | <b>254,500</b> |
| <b>ADMINISTRATIVE CHARGES</b>    |  |                |                |                |                |
| 01.430.10                        | Light and Power Utility Admin Chgs     | 109,000        | 100,000        | 125,000        | 350,000        |
| 01.430.30                        | Natural Gas Utility Admin Chgs         | 54,500         | 50,000         | 75,000         | 180,000        |
| 01.430.20                        | Water Utility Admin Chgs               | 13,000         | 15,000         | 25,000         | 75,000         |
| 01.430.60                        | Light and Power Utility OH Fees        | 109,000        | 100,000        | 125,000        | 0              |
| 01.430.70                        | Natural Gas Utility OH Fees            | 54,500         | 50,000         | 75,000         | 0              |
| 01.430.80                        | Water Utility OH Fees                  | 13,000         | 15,000         | 15,000         | 0              |
|                                  | <b>subtotal</b>                        | <b>353,000</b> | <b>330,000</b> | <b>440,000</b> | <b>605,000</b> |

| <b>FINES &amp; FORFEITS</b>        |                                  |                  |                  |                  |                  |
|------------------------------------|----------------------------------|------------------|------------------|------------------|------------------|
| 01.444.000.00                      | Municipal Court Revenue          | 8,865            | 4,000            | 9,000            | 10,000           |
| 01.444.000.10                      | Police Fines                     | 20,103           | 25,500           | 22,000           | 23,000           |
| 01.444.000.30                      | Police Surcharge                 | 3,784            | 4,000            | 4,000            | 4,200            |
| 01.444.000.80                      | Evidence Sales/Narcotic Seizures | 0                | 0                | 0                | 500              |
|                                    | <b>subtotal</b>                  | <b>32,752</b>    | <b>33,500</b>    | <b>35,000</b>    | <b>37,700</b>    |
| <b>MISCELLANEOUS</b>               |                                  |                  |                  |                  |                  |
| 01.445.00                          | Miscellaneous Income             | 16,108           | 1,000            | 15,000           | 16,000           |
| 01.448.10                          | Building Rental/Lease            | 100              | 0                | 0                | 0                |
| 01.446.10                          | General Fund Interest Earned     | 399              | 75               | 425              | 450              |
| 01.454.00                          | Sale of Equipment/Material       | 0                | 500              | 500              | 5,000            |
|                                    | CTF Transfer/GOCO Grant Match    | 0                | 0                | 0                | 25,000           |
|                                    | <b>subtotal</b>                  | <b>16,607</b>    | <b>1,575</b>     | <b>15,925</b>    | <b>46,450</b>    |
| <b>TOTAL GENERAL FUND REVENUES</b> |                                  | <b>1,087,838</b> | <b>1,114,000</b> | <b>1,225,525</b> | <b>1,660,048</b> |

**UTILITY FUNDS (PROPRIETARY) REVENUE**

| Account #                     |                               | 2013 Actual      | 2014 Budget      | 2014 Estimated   | 2015 Proposed    |
|-------------------------------|-------------------------------|------------------|------------------|------------------|------------------|
| <b>LIGHT &amp; POWER FUND</b> |                               |                  |                  |                  |                  |
| 10-436.00                     | Electricity Sales             | 2,004,657        | 1,793,600        | 2,030,000        | 2,100,000        |
| 10-000.00                     | Sales Tax Collected           | 0                | 26,000           | 26,000           | 30,000           |
| 10-435.50                     | Unapplied Credits             | 0                | 30,000           | 0                | 0                |
| 10-446.00                     | Interest Income               | 0                | 200              | 200              | 500              |
| 10-447.00                     | Late Fee Income               | 0                | 200              | 200              | 1,000            |
| 10-450.00                     | Insurance Claims Payment      | 0                | 0                | 0                | 0                |
| 10-454.00                     | Sale of Equipment/Material    | 0                | 1,000            | 1,000            | 2,500            |
| 10-445.00                     | Miscellaneous Income          | 25,980           | 1,000            | 1,000            | 500              |
| 10-456.00                     | Equipment Usage/Rental Income | 0                | 1,000            | 1,000            | 500              |
| 10-458.00                     | New Service/Tap Fees          | 0                | 750              | 750              | 750              |
| 10-459.00                     | Labor/Service Charges         | 5,563            | 1,250            | 1,250            | 500              |
| 10-460.00                     | Grant/Loan Funding            | 0                | 0                | 0                | 0                |
|                               | <b>subtotal</b>               | <b>2,036,200</b> | <b>1,855,000</b> | <b>2,061,400</b> | <b>2,136,250</b> |
| <b>NATURAL GAS FUND</b>       |                               |                  |                  |                  |                  |
| 11-435.00                     | Natural Gas Sales             | 1,188,904        | 958,250          | 1,190,000        | 1,200,000        |
| 11-000.00                     | Sales Tax Collected           | 0                | 10,000           | 10,000           | 10,000           |
| 11-446.00                     | Interest Income               | 0                | 500              | 500              | 500              |
| 11-447.00                     | Late Fee Income               | 0                | 500              | 500              | 500              |
| 11-450.00                     | Insurance Claims Payment      | 0                | 0                | 0                | 0                |
| 11-454.00                     | Sale of Equipment/Material    | 0                | 250              | 250              | 2,500            |
| 11-445.00                     | Miscellaneous Income          | 7,969            | 2,500            | 2,500            | 6,500            |
| 11-456.00                     | Equipment Usage/Rental Income | 0                | 1,000            | 1,000            | 1,000            |
| 11-458.00                     | New Service/Tap Fees          | 0                | 2,000            | 2,000            | 2,000            |
| 11-459.00                     | Labor/Service Charges         | 100              | 25,000           | 25,000           | 17,000           |
| 11-460.00                     | Grant/Loan Funding            | 0                | 0                | 0                | 0                |
|                               | <b>subtotal</b>               | <b>1,196,973</b> | <b>1,000,000</b> | <b>1,231,750</b> | <b>1,240,000</b> |
| <b>WATER FUND</b>             |                               |                  |                  |                  |                  |
| 12-435.00                     | Water Sales                   | 340,545          | 293,900          | 293,900          | 325,000          |
| 12-449.00                     | Sanitation IGA Funding        | 0                | 0                | 0                | 0                |
| 12-446.00                     | Interest Income               | 0                | 100              | 100              | 100              |
| 12-447.00                     | Late Fee Income               | 0                | 500              | 500              | 500              |
| 12-450.00                     | Insurance Claims Payment      | 0                | 0                | 0                | 0                |
| 12-454.00                     | Sale of Equipment/Material    | 0                | 500              | 500              | 1,000            |
| 12-445.00                     | Miscellaneous Income          | 976              | 1,000            | 1,000            | 500              |
| 12-456.00                     | Equipment Usage/Rental Income | 0                | 1,500            | 1,500            | 500              |
| 12-458.00                     | New Service/Tap Fees          | 0                | 1,000            | 1,000            | 1,000            |
| 12-459.00                     | Labor/Service Charges         | 750              | 1,500            | 1,500            | 500              |
| 12-460.00                     | Grant/Loan Funding            | 0                | 1,100,000        | 0                | 1,800,000        |
|                               | <b>subtotal</b>               | <b>342,271</b>   | <b>1,400,000</b> | <b>300,000</b>   | <b>2,129,100</b> |
| <b>TOTAL UTILITY FUNDS</b>    |                               | <b>3,575,444</b> | <b>4,255,000</b> | <b>3,593,150</b> | <b>5,505,350</b> |

**GENERAL FUND ADMINISTRATION (GENERAL GOVERNMENT) DEPARTMENT**

| <b>Account #</b>          |   | <b>2013 Actual</b> | <b>2014 Budget</b> | <b>2014 Estimated</b> | <b>2015 Proposed</b> |
|---------------------------|---|--------------------|--------------------|-----------------------|----------------------|
| <b>PERSONNEL</b>          |   |                    |                    |                       |                      |
| 01.552.522.00             | Salaries                                | 98,751             | 73,088             | 99,000                | 90,000               |
| 01.552.530.00             | Town Board Compensation                 | 9,600              | 9,600              | 9,600                 | 9,600                |
| 01.552.535.15             | Appointed Boards Compensation           | 0                  | 2,000              | 500                   | 1,000                |
| 01.552.523.20             | FICA/Medicare                           | 7,936              | 5,591              | 8,000                 | 8,000                |
| 01.552.523.40             | Health Insurance                        | 13,094             | 9,048              | 14,000                | 22,500               |
| 01.552.526.00             | Other Benefits                          | 795                | 0                  | 800                   | 800                  |
| 01.552.525.00             | Pension                                 | 0                  | 2,193              | 1,000                 | 3,000                |
|                           | Employee Merit Bonus                    | 0                  | 3,863              | 0                     | 0                    |
| 01.552.538.10             | Town Attorney                           | 0                  | 50,000             | 50,000                | 50,000               |
|                           | <b>subtotal</b>                         | <b>130,176</b>     | <b>155,382</b>     | <b>182,900</b>        | <b>184,900</b>       |
| <b>OPERATING EXPENSES</b> |   |                    |                    |                       |                      |
| 01.550.100.00             | Solid Waste Contract Expenses           | 152,481            | 145,000            | 153,000               | 154,000              |
| 01.552.535.30             | Staff Training Expenses                 | 1,471              | 9,000              | 1,500                 | 3,000                |
| 01.552.535.20             | Staff Travel Expenses                   | 3,256              | 0                  | 0                     | 0                    |
|                           | Litigation Deductable                   | 17,129             | 25,000             | 0                     | 25,000               |
| 01.552.545.10             | Insurance - PCL                         | 54,055             | 65,000             | 50,000                | 50,000               |
| 01.552.533.00             | Insurance - WC                          | 24,453             | 11,500             | 11,500                | 12,500               |
| 01.552.532.00             | Audit Expenses                          | 6,550              | 28,000             | 36,700                | 32,000               |
| 01.552.538.00             | Professional Services/Legal             | 127,369            | 5,500              | 15,000                | 15,000               |
| 01.552.534.10             | Incode/RMS Support                      | 30,585             | 6,000              | 1,000                 | 0                    |
| 01.552.543.00             | Facilities Maintenance/Utility Services | 50,003             | 35,000             | 35,000                | 35,000               |
| 01.552.534.20             | IT Support                              | 5,320              | 4,500              | 4,500                 | 5,000                |
| 01.552.534.30             | Web Site/E-mail Accounts                | 5,323              | 2,300              | 2,300                 | 2,500                |
|                           | Electronic Equipment/Software           | 3,172              | 15,000             | 10,000                | 5,000                |
| 01.552.535.10             | Town Board Training/Expenditures        | 0                  | 4,000              | 2,000                 | 2,500                |
| 01.552.542.30             | Office Equipment/Leases                 | 2,987              | 2,000              | 2,000                 | 2,000                |
| 01.552.537.00             | Telephone/Cell Phone                    | 18,583             | 20,000             | 19,000                | 20,000               |
| 01.552.542.20             | Postage                                 | 8,793              | 8,000              | 9,000                 | 9,000                |
| 01.552.543.20             | Equipment Maintenance                   | 0                  | 5,000              | 0                     | 1,000                |
| 01.552.543.30             | Vehicle Fuel/Maintenance                | 710                | 1,200              | 750                   | 800                  |
| 01.552.548.10             | Membership/Dues                         | 6,631              | 2,000              | 2,000                 | 2,500                |
| 01.552.550.10             | Printing & Publishing                   | 5,071              | 6,000              | 5,200                 | 5,200                |
| 01.552.542.10             | Office Supplies                         | 16,776             | 10,000             | 10,000                | 10,000               |
| 01.552.551.00             | Drug Testing                            | 1,630              | 1,500              | 1,500                 | 1,500                |
| 01.552.540.00             | Election Expenses                       | 2,128              | 8,000              | 3,000                 | 0                    |
|                           | SLV COG                                 | 0                  | 0                  | 0                     | 0                    |

|               |                          |     |       |       |       |
|---------------|--------------------------|-----|-------|-------|-------|
|               | Lease Purchase Program   | 0   | 6,750 | 6,750 | 6,750 |
|               | Donations to Non-Profits | 150 | 1,000 | 150   | 2,000 |
| 01.552.550.30 | Sidewalk Improvements    | 0   | 0     | 0     | 0     |

**GENERAL FUND PUBLIC SAFETY DEPARTMENT**

| <b>Account #</b>                                  | <b>2013 Actual</b> | <b>2014 Budget</b> | <b>2014 Estimated</b> | <b>2015 Proposed</b> |
|---|--------------------|--------------------|-----------------------|----------------------|
| <b>PERSONNEL</b>                                  |                    |                    |                       |                      |
| 01.557.522.00 Salaries                            | 300,272            | 262,882            | 300,000               | 360,000              |
| 01.557.523.20 FICA/Medicare                       | 7,725              | 2,884              | 7,750                 | 9,600                |
| 01.557.523.80 FPPA (Pension)                      | 16,936             | 21,066             | 18,000                | 25,000               |
| 01.557.523.90 Pension                             | 0                  | 11,330             | 0                     | 0                    |
| 01.557.523.40 Health Insurance                    | 41,612             | 36,050             | 43,000                | 48,000               |
| 01.557.526.00 Other Benefits                      | 7,127              | 5,665              | 7,200                 | 7,500                |
| 01.557.526.10 Grants                              | 0                  | 0                  | 0                     | 0                    |
| <b>Subtotal</b>                                   | <b>373,672</b>     | <b>339,877</b>     | <b>375,950</b>        | <b>450,100</b>       |
| <b>OPERATING EXPENSES</b>                         |                    |                    |                       |                      |
| 01.557.535.10 Training Expenses                   | 2,151              | 7,500              | 2,500                 | 3,000                |
| 01.557.535.30 Travel Expenses                     | 7,107              | 0                  | 4,000                 | 5,000                |
| 01.557.579.10 Department Issued Equipment         | 0                  | 2,000              | 0                     | 500                  |
| 01.557.587.10 Fuel&Oil                            | 12,240             | 10,500             | 12,500                | 13,000               |
| 01.557.594.10 Firearms/Ammunition                 | 540                | 2,000              | 500                   | 600                  |
| 01.557.587.30 Vehicle Maintenance and Repairs     | 0                  | 1,000              | 2,000                 | 2,000                |
| 01.557.588.10 Radio Maintenance and Repairs       | 245                | 1,200              | 500                   | 500                  |
| Radar Certification                               | 0                  | 0                  | 0                     | 0                    |
| 01.557.594.01 Court Costs                         | 0                  | 1,000              | 0                     | 0                    |
| 01.557.594.02 Prisoner Care                       | 6                  | 0                  | 0                     | 0                    |
| 01.557.595.00 Uniforms                            | 2,232              | 2,500              | 2,400                 | 2,500                |
| 01.557.597.10 Investigation Contingency           | -50                | 1,500              | 0                     | 100                  |
| 01.557.588.30 Misc Equipment/Video/Radar/Software | 1,342              | 2,000              | 2,000                 | 4,000                |
| 01.557.596.00 Miscellaneous Expenses              | 4,122              | 0                  | 0                     | 500                  |
| 01.444.000.30 Police Surcharge                    | 0                  | 6,500              | 0                     | 0                    |
| 01.557.596.20 Drug Interdiction                   | 0                  | 20,000             | 0                     | 5,000                |
| 01.557.587.301 Capital Outlay (Vehicles)*         | 33,666             | 0                  | 0                     | 16,000               |
| <b>Subtotal</b>                                   | <b>63,601</b>      | <b>57,700</b>      | <b>26,400</b>         | <b>52,700</b>        |
| <b>TOTAL PUBLIC SAFETY DEPARTMENT*</b>            | <b>437,273</b>     | <b>397,577</b>     | <b>402,350</b>        | <b>502,800</b>       |

**GENERAL FUND STREETS & PARKS DEPARTMENT**

| <b>Account #</b>                             | <b>2013 Actual</b> | <b>2014 Budget</b> | <b>2014 Estimated</b> | <b>2015 Proposed</b> |
|--|--------------------|--------------------|-----------------------|----------------------|
| <b>PERSONNEL</b>                             |                    |                    |                       |                      |
| 01.561.522.00 Salaries                       | 68,759             | 27,040             | 27,040                | 29,141               |
| 01.561.522.00 Salaries Part time/Overtime    | 0                  | 4,500              | 4,500                 | 4,635                |
| 01.561.523.20 FICA/Medicare                  | 5,137              | 2,413              | 2,413                 | 2,625                |
| 01.561.523.40 Health Insurance               | 13,998             | 11,712             | 14,000                | 15,550               |
| 01.561.523.30 Pension                        | 0                  | 811                | 811                   | 920                  |
| 01.561.526.00 Other Benefits                 | 1,657              | 0                  | 1,700                 | 1,800                |
| <b>Subtotal</b>                              | <b>89,551</b>      | <b>46,476</b>      | <b>50,464</b>         | <b>54,671</b>        |
| <b>OPERATING EXPENSES</b>                    |                    |                    |                       |                      |
| 01.561.535.10 Training Expenses              | 1,150              | 1,000              | 1,000                 | 0                    |
| 01.561.535.30 Travel Expenses                | 1,056              | 1,000              | 1,000                 | 0                    |
| 01.561.627.10 Fuel&Oil                       | 5,120              | 1,900              | 1,900                 | 2,250                |
| 01.561.624.40 Gravel/Asphalt                 | 0                  | 0                  | 0                     | 0                    |
| 01.561.624.30 Culverts/Signage               | 774                | 0                  | 0                     | 0                    |
| 01.561.623.00 Shop Maintenance/Repair        | 1,904              | 2,400              | 2,400                 |                      |
| 01.561.587.30 Vehicle Maintenance/Repair     | 9,261              | 1,500              | 1,500                 | 3,000                |
| 01.561.624.50 Park Maintenance/Repair        | 15,959             | 11,000             | 11,000                | 11,000               |
| 01.561.598.00 Animal Control                 | 6,109              | 14,000             | 6,500                 | 6,500                |
| 01.561.619.00 Safety Equipment               | 179                | 1,500              | 500                   | 500                  |
| 01.561.595.00 Uniforms                       | 250                | 1,000              | 500                   | 500                  |
| 01.561.940.00 Tools/Supplies                 | 407                | 1,500              | 1,000                 | 1,200                |
| 01.561.930.00 P&R Programs/Oper Contribution | 0                  | 0                  | 6,000                 | 8,000                |
| 01.561.950.00 Miscellaneous Expenses         | 1,388              | 500                | 500                   | 500                  |
| <b>Subtotal</b>                              | <b>43,557</b>      | <b>37,300</b>      | <b>33,800</b>         | <b>33,450</b>        |
| <b>CAPITAL IMPROVEMENTS</b>                  |                    |                    |                       |                      |
| 01.561.779.00 Town Parks Improvements        | 3,833              | 15,000             | 10,000                | 10,000               |
| 01.561.780.00 Tennis Court Improvement       | 0                  | 0                  | 0                     | 0                    |
| 01.561.781.00 Gym Relocation Project         | 0                  | 0                  | 0                     | 0                    |
| Town Hall Improvements                       | 4,018              | 0                  | 0                     | 2,500                |
| Sweeper Unit                                 | 90                 | 17,500             | 500                   | 0                    |
| GOCO Grant Project/Downtown Park             | 0                  | 0                  | 0                     | 219,000              |
| 01.561.782.00 Contingency                    | 0                  | 0                  | 0                     | 0                    |
| <b>Subtotal</b>                              | <b>7,941</b>       | <b>32,500</b>      | <b>10,500</b>         | <b>231,500</b>       |
| <b>TOTAL STREETS &amp; PARKS DEPARTMENT</b>  | <b>141,049</b>     | <b>116,276</b>     | <b>94,764</b>         | <b>319,621</b>       |

**GENERAL FUND MUNICIPAL COURT**

| <b>Account #</b>                          | <b>2013 Actual</b> | <b>2014 Budget</b> | <b>2014 Estimated</b> | <b>2015 Proposed</b> |
|---|--------------------|--------------------|-----------------------|----------------------|
| <b>PERSONNEL</b>                          |                    |                    |                       |                      |
| 01.558.522.00 Judge                       | 11,000             | 11,000             | 11,000                | 11,000               |
| 01.558.522.00 Deputy Town Clerk/Treasurer | 9,714              | 8,450              | 8,450                 | 9,500                |
| 01.558.523.40 Health Insurance            | 1,748              | 1,464              | 1,464                 | 0                    |
| 01.558.525.00 Other Benefits              | 179                | 122                | 122                   | 150                  |
| 01.558.523.80 Pension                     | 0                  | 584                | 300                   | 300                  |
| 01.558.222.20 FICA/Medicare               | 866                | 1,488              | 900                   | 900                  |
| <b>Subtotal</b>                           | <b>23,507</b>      | <b>23,107</b>      | <b>22,236</b>         | <b>21,850</b>        |
| <b>OPERATING COSTS</b>                    |                    |                    |                       |                      |
| 01.558.535.10 Training Expenses           | 530                | 1,000              | 1,000                 | 500                  |
| 01.558.535.30 Travel Expenses             | 386                | 500                | 400                   | 0                    |
| 01.558.594.02 Court & Prisoner Costs      | 260                | 750                | 300                   | 300                  |
| <b>Subtotal</b>                           | <b>1,176</b>       | <b>2,250</b>       | <b>1,700</b>          | <b>800</b>           |
| <b>CONTRACTUAL</b>                        |                    |                    |                       |                      |
| 01.558.538.10 Court Appointed Counsel     | 0                  | 1,000              | 0                     | 250                  |
| 01.558.538.20 Counseling                  | 0                  | 1,000              | 0                     | 250                  |
| 01.558.538.30 Town Prosecutor             | 0                  | 600                | 0                     | 0                    |
| 01.558.555.00 Miscellaneous Expenses      | 223                | 500                | 250                   | 250                  |
| <b>Subtotal</b>                           | <b>223</b>         | <b>3,100</b>       | <b>250</b>            | <b>750</b>           |
| <b>TOTAL MUNICIPAL COURT DEPARTMENT</b>   | <b>24,906</b>      | <b>28,457</b>      | <b>24,186</b>         | <b>23,400</b>        |

**GENERAL FUND BUILDING & PLANNING DEPARTMENT**

| <b>Account</b>  | <b>2013 Actual</b> | <b>2014 Budget</b> | <b>2014 Estimated</b> | <b>2015 Proposed</b> |
|---|--------------------|--------------------|-----------------------|----------------------|
| <b>PERSONNEL</b>  |                    |                    |                       |                      |
| 01.559.522.00 Land Use Administrator                      | 0                  | 0                  | 0                     | 0                    |
| 01.559.522.00 Building Inspector/Code Enforcement Officer | 5,211              | 15,000             | 10,000                | 12,000               |
| 01.559.523.20 FICA  | 0                  | 1,148              | 600                   | 700                  |
| 01.559.548.20 Training/Travel/Dues                        | -761               | 1,000              | 250                   | 250                  |
| <b>Subtotal</b>   | <b>4,450</b>       | <b>17,148</b>      | <b>10,850</b>         | <b>12,950</b>        |
| <b>OPERATING EXPENSES</b>                                 |                    |                    |                       |                      |
| 01.559.542.10 Office Supplies                             | 0                  | 0                  | 0                     | 0                    |
| 01.559.542.30 Copy Expense                                | 0                  | 0                  | 0                     | 0                    |
| 01.559.542.20 Postage                                     | 19                 | 0                  | 0                     | 25                   |
| 01.559.587.10 Fuel  | 0                  | 0                  | 0                     | 0                    |
| Dangerous Buildings Abatement                             | 0                  | 0                  | 0                     | 0                    |
| <b>Subtotal</b>   | <b>19</b>          | <b>0</b>           | <b>0</b>              | <b>25</b>            |
| <b>TOTAL BUILDING &amp; PLANNING DEPARTMENT</b>           | <b>4,469</b>       | <b>17,148</b>      | <b>10,850</b>         | <b>12,975</b>        |

## UTILITY FUND - LIGHT & POWER EXPENDITURES

| Account #                                       | 2013 Actual      | 2014 Budget      | 2014 Estimated   | 2015 Proposed    |
|---|------------------|------------------|------------------|------------------|
| <b>PERSONNEL</b>                                |                  |                  |                  |                  |
| 10.552.522.00 Salaries                          | 133,463          | 15,002           | 138,000          | 0                |
| 10.552.522.00 Assistant Superintendent          | 0                | 18,336           | 0                | 23,500           |
| 10.552.522.00 Utility Crewman                   | 0                | 11,785           | 0                | 13,300           |
| 10.552.522.00 Utility Crewman                   | 0                | 11,785           | 0                | 12,500           |
| 10.552.522.00 Utility Crewman                   | 0                | 10,399           | 0                | 11,000           |
| 10.552.522.00 Administrative Clerk - Utility    | 0                | 11,093           | 0                | 8,750            |
| 10.552.523.20 FICA/Medicare                     | 11,170           | 12,346           | 11,500           | 5,500            |
| 10.552.523.40 Health Insurance                  | 25,825           | 25,825           | 25,825           | 14,000           |
| 10.552.526.00 Other Benefits                    | 1,518            | 2,152            | 1,800            | 2,500            |
| 10.552.523.30 Pension                           | 0                | 4,701            | 4,000            | 2,400            |
| Employee Merit Bonus                            | 0                | 3,750            | 0                | 0                |
| <b>Subtotal</b>                                 | <b>171,976</b>   | <b>215,503</b>   | <b>181,125</b>   | <b>93,450</b>    |
| <b>OPERATING EXPENSES</b>                       |                  |                  |                  |                  |
| 10.550.300.01 Electric Power Purchases          | 1,122,333        | 1,040,000        | 1,150,000        | 1,200,000        |
| 10.550.300.02 Electric Power Transmission       | 0                | 0                | 0                | 0                |
| 10.550.800.00 Sales Tax                         | 44,941           | 80,000           | 45,000           | 46,000           |
| 10.552.535.10 Training Expenses                 | 4,276            | 6,000            | 4,500            | 4,000            |
| 10.552.535.20 Travel Expenses                   | 2,248            | 3,000            | 2,400            | 2,000            |
| 10.552.627.10 Fuel&Oil                          | 8,357            | 2,000            | 2,000            | 2,500            |
| 10.552.675.00 Tools/Equipment/Supplies          | 23,755           | 15,000           | 15,000           | 10,000           |
| 10.552.979.00 Safety Equipment                  | 9,836            | 10,000           | 10,000           | 10,000           |
| Uniforms  | 2,701            | 0                | 0                | 2,500            |
| 10.552.676.00 Shop/Facility Maintenance         | 8,164            | 25,000           | 9,000            | 9,000            |
| 10.552.677.00 Electrical Equipment Maintenance  | 9,383            | 60,000           | 50,000           | 50,000           |
| 10.552.587.30 Vehicle Maintenance               | 11,455           | 3,000            | 3,000            | 5,000            |
| 10.552.537.00 Engineering/Professional Services | 23,520           | 60,000           | 25,000           | 30,000           |
| 10.522.776.00 Meter Repairs/Replacement         | 14,780           | 5,000            | 5,000            | 5,000            |
| 10.552.777.00 Transformer Replacement/Disposal  | 7,005            | 10,000           | 10,000           | 20,000           |
| 10.552.587.00 Vehicle Purchase                  | 0                | 3,000            | 3,000            | 0                |
| 10.552.557.00 Misc. Expenses                    | 15,675           | 1,000            | 1,000            | 1,000            |
| Depreciation                                    | 0                | 6,750            | 6,750            | 6,750            |
| Lease Purchase Program                          | 0                | 6,750            | 6,750            | 6,750            |
| Town Manager Residence Maintenance              | 2,474            | 10,000           | 500              | 0                |
| <b>Subtotal</b>                                 | <b>1,310,903</b> | <b>1,351,750</b> | <b>1,342,150</b> | <b>1,403,750</b> |
| <b>CAPITAL IMPROVEMENTS</b>                     |                  |                  |                  |                  |
| 10.552.772.00 Contingency                       | 252              | 40,000           | 30,000           | 20,000           |

|               |                               |            |                |                |                |
|---------------|-------------------------------|------------|----------------|----------------|----------------|
| 10.552.779.00 | System Capital Improvements   | 0          | 150,000        | 100,000        | 150,000        |
| 10.552.772.10 | Meter Replacement Project     | 0          | 130,000        | 100,000        | 0              |
| 10.552.772.20 | Street Lights                 | 165        | 15,000         | 15,000         | 20,000         |
| 10.552.772.30 | Substation Loan Payment       | 0          | 0              | 0              | 0              |
|               | Elec Pole Replacement Project | 0          | 0              | 0              | 0              |
|               | Backhoe Replacement Project   | 0          | 0              | 0              | 0              |
|               | <b>Subtotal</b>               | <b>417</b> | <b>335,000</b> | <b>245,000</b> | <b>190,000</b> |

**L&P ADMINISTRATIVE CHARGES TO GF**

|               |                                    |                |                |                |                |
|---------------|------------------------------------|----------------|----------------|----------------|----------------|
| 10.552.800.00 | Light and Power Utility Admin Fees | 109,000        | 109,000        | 125,000        | 350,000        |
| 10.552.810.00 | Light and Power Utility OH Fees    | 109,000        | 109,000        | 125,000        | 0              |
|               | <b>subtotal</b>                    | <b>218,000</b> | <b>218,000</b> | <b>250,000</b> | <b>350,000</b> |

**TOTAL LIGHT & POWER EXPENDITURES**

|                  |                  |                  |                  |
|------------------|------------------|------------------|------------------|
| <b>1,701,296</b> | <b>2,120,253</b> | <b>2,018,275</b> | <b>2,037,200</b> |
|------------------|------------------|------------------|------------------|

## UTILITY FUND - NATURAL GAS FUND

| Account #  | 2013 Actual    | 2014 Budget    | 2014 Estimated | 2015 Proposed  |
|--|----------------|----------------|----------------|----------------|
| <b>PERSONNEL</b>                                     |                |                |                |                |
| 10.552.522.00 Salaries                               | 133,755        | 14,806         | 137,000        | 0              |
| 10.552.522.00 Assistant Superintendent               | 0              | 18,336         | 0              | 11,750         |
| 10.552.522.00 Utility Crewman                        | 0              | 11,785         | 0              | 13,300         |
| 10.552.522.00 Utility Crewman                        | 0              | 11,785         | 0              | 12,500         |
| 10.552.522.00 Utility Crewman                        | 0              | 10,399         | 0              | 11,000         |
| 10.552.522.00 Utility Crewman                        | 0              | 9,706          | 0              | 10,000         |
| 10.552.522.00 Administrative Clerk - Utility         | 0              | 11,093         | 0              | 8,750          |
| 10.552.523.20 FICA/Medicare                          | 10,555         | 12,331         | 11,000         | 12,000         |
| 10.552.523.40 Health Insurance                       | 26,366         | 25,825         | 27,000         | 20,000         |
| 10.552.526.00 Other Benefits                         | 1,798          | 2,152          | 1,800          | 2,000          |
| 10.552.523.30 Pension                                | 0              | 4,695          | 4,000          | 2,500          |
| Employee Merit Bonus                                 | 0              | 3,750          | 0              | 0              |
| <b>Subtotal</b>                                      | <b>172,474</b> | <b>219,036</b> | <b>180,800</b> | <b>103,800</b> |
| <b>OPERATING EXPENSES</b>                            |                |                |                |                |
| 11.550.300.00 Gas Purchases                          | 569,130        | 450,000        | 570,000        | 585,000        |
| 10.550.300.02 Gas Transmission                       | 40,546         | 50,000         | 42,500         | 45,000         |
| 11.550.800.00 Sales Tax                              | 8,705          | 32,000         | 10,000         | 12,500         |
| 11.552.535.10 Training Expenses                      | 1,135          | 2,000          | 1,500          | 2,000          |
| 11.552.535.20 Travel Expenses                        | 1,070          | 2,000          | 1,250          | 1,500          |
| 11.552.527.10 Fuel&Oil                               | 4,266          | 2,500          | 2,500          | 3,000          |
| 11.552.675.00 Tools/Equipment/Supplies               | 16,210         | 5,000          | 5,000          | 5,000          |
| 11.552.679.00 Safety Equipment                       | 0              | 5,000          | 5,000          | 4,000          |
| 11.552.676.00 Shop/Facility Maintenance              | 4,495          | 5,000          | 4,000          | 4,000          |
| 11.552.587.30 Vehicle Maintenance                    | 75             | 2,000          | 2,000          | 2,000          |
| 11.552.537.00 Engineering/Professional Services      | 13,424         | 10,000         | 13,500         | 15,000         |
| 11.552.776.00 Meter Replacement Prog/Repair Expenses | 6,610          | 1,000          | 1,000          | 5,000          |
| 11.552.731.10 Cathodic Protection Expenses           | 6,114          | 5,000          | 6,000          | 6,000          |
| 11.552.731.00 Pipeline/Valving/Distribution Expenses | 12,918         | 20,000         | 12,000         | 20,000         |
| 11.552.731.20 Repair of Leaks                        | 0              | 2,000          | 2,000          | 2,000          |
| 11.552.595.00 Uniforms                               | 1,136          | 2,000          | 1,500          | 1,500          |
| 11.552.556.10 Rolling Stock                          | 0              | 20,000         | 10,000         | 10,000         |
| Lease Purchase Program                               | 0              | 6,750          | 6,750          | 6,750          |
| 11.552.557.00 Miscellaneous/Depreciation             | 10,240         | 0              | 500            | 500            |
| <b>Subtotal</b>                                      | <b>696,074</b> | <b>622,250</b> | <b>697,000</b> | <b>730,750</b> |
| <b>CAPITAL IMPROVEMENTS</b>                          |                |                |                |                |

|               |                             |              |                |               |               |
|---------------|-----------------------------|--------------|----------------|---------------|---------------|
| 11.552.772.00 | Contingency                 | 0            | 5,000          | 5,000         | 5,000         |
| 11.552.772.10 | Gas Valve Project           | 0            | 100,000        | 25,000        | 50,000        |
| 11.552.779.00 | System Capital Improvements | 3,904        | 20,000         | 5,000         | 20,000        |
|               | <b>Subtotal</b>             | <b>3,904</b> | <b>125,000</b> | <b>35,000</b> | <b>75,000</b> |

**UTILITY ADMIN/OVERHEAD FUNDS**

|               |                                |                |                |                |                |
|---------------|--------------------------------|----------------|----------------|----------------|----------------|
| 11.552.800.00 | Natural Gas Utility Admin Fees | 54,500         | 54,500         | 75,000         | 180,000        |
| 11.552.810.00 | Natural Gas Utility OH Fees    | 54,500         | 54,500         | 75,000         | 0              |
|               | <b>subtotal</b>                | <b>109,000</b> | <b>109,000</b> | <b>150,000</b> | <b>180,000</b> |

**TOTAL NATURAL GAS EXPENDITURES**

|                |                  |                  |                  |
|----------------|------------------|------------------|------------------|
| <b>981,452</b> | <b>1,075,286</b> | <b>1,062,800</b> | <b>1,089,550</b> |
|----------------|------------------|------------------|------------------|

## UTILITY FUND - WATER FUND EXPENDITURES

| Account #                   | 2013 Actual                            | 2014 Budget    | 2014 Estimated | 2015 Proposed  |                |
|-----------------------------|--|----------------|----------------|----------------|----------------|
| <b>PERSONNEL</b>            |  |                |                |                |                |
| 10.552.522.00               | Salaries                               | 143,687        | 14,806         | 148,000        | 0              |
| 10.552.522.00               | Assistant Superintendent               | 0              | 18,336         | 0              | 11,750         |
| 10.552.522.00               | Utility Crewman                        | 0              | 11,785         | 0              | 13,300         |
| 10.552.522.00               | Utility Crewman                        | 0              | 11,785         | 0              | 12,500         |
| 10.552.522.00               | Utility Crewman                        | 0              | 10,399         | 0              | 11,000         |
| 10.552.522.00               | Utility Crewman                        | 0              | 9,706          | 0              | 10,000         |
| 10.552.522.00               | Administrative Clerk - Utility         | 0              | 11,093         | 0              | 8,750          |
| 10.552.523.20               | FICA/Medicare                          | 11,221         | 12,331         | 11,322         | 11,662         |
| 10.552.523.40               | Health Insurance                       | 24,031         | 25,825         | 25,825         | 26,600         |
| 10.552.526.00               | Other Benefits                         | 2,596          | 2,152          | 2,152          | 2,217          |
| 10.552.523.30               | Pension                                | 0              | 4,695          | 4,440          | 4,573          |
|                             | Employee Merit Bonus                   | 0              | 3,750          | 3,750          | 0              |
|                             | <b>Subtotal</b>                        | <b>181,535</b> | <b>215,286</b> | <b>191,739</b> | <b>112,351</b> |
| <b>OPERATING EXPENSES</b>   |  |                |                |                |                |
| 12.552.535.10               | Training Expenses                      | 2,899          | 2,000          | 3,000          | 3,500          |
| 12.552.535.20               | Travel Expenses                        | 1,582          | 2,000          | 1,800          | 1,800          |
| 12.552.553.10               | Water Assessments                      | 4,400          | 3,000          | 3,000          | 4,500          |
| 12.552.527.10               | Fuel&Oil                               | 5,901          | 1,200          | 6,000          | 6,000          |
| 12.552.675.00               | Tools/Equipment/Supplies               | 30,033         | 5,000          | 5,000          | 2,500          |
| 12.552.679.00               | Safety Equipment                       | 170            | 5,000          | 5,000          | 2,500          |
| 12.552.676.00               | Shop/Facility Maintenance              | 12,779         | 2,000          | 2,000          | 2,000          |
| 12.552.587.30               | Vehicle Maintenance                    | 2,067          | 2,000          | 2,000          | 2,000          |
| 12.552.537.00               | Engineering/Professional Services      | 25,554         | 7,500          | 7,500          | 2,500          |
| 12.552.776.10               | Meter Expenses                         | 0              | 1,000          | 1,000          | 0              |
| 12.552.776.10               | Pump Maintenance/Repairs               | 8,255          | 5,000          | 5,000          | 5,000          |
| 12.552.731.00               | Pipeline/Valving/Distribution Expenses | 984            | 3,000          | 3,000          | 3,000          |
| 12.552.731.20               | Repair of Leaks                        | 0              | 1,000          | 1,000          | 1,000          |
| 12.552.723.00               | Water Treatment/Testing                | 9,862          | 9,000          | 9,000          | 7,500          |
| 12.552.595.00               | Uniforms                               | 1,261          | 2,000          | 1,500          | 1,500          |
| 12.552.557.00               | Miscellaneous/Depreciation Expenses    | 16,264         | 0              | 0              | 0              |
|                             | Lease Purchase Program                 | 0              | 6,750          | 6,750          | 6,750          |
|                             | <b>Subtotal</b>                        | <b>122,011</b> | <b>57,450</b>  | <b>62,550</b>  | <b>52,050</b>  |
| <b>CAPITAL IMPROVEMENTS</b> |  |                |                |                |                |
| 55-40-832                   | Contingency                            | 19,868         | 7,500          | 7,500          | 5,000          |
| 55-40-242                   | Water System Improvements              | 414            | 2,000,000      | 0              | 1,800,000      |

|           |                             |               |                  |               |                  |
|-----------|-----------------------------|---------------|------------------|---------------|------------------|
| 55-40-246 | Water Equipment Replacement | 467           | 5,000            | 5,000         | 5,000            |
|           | Backhoe Replacement         | 0             | 0                | 0             | 0                |
|           | <b>Subtotal</b>             | <b>20,749</b> | <b>2,012,500</b> | <b>12,500</b> | <b>1,810,000</b> |

**UTILITY ADMIN/OVERHEAD FUNDS**

|           |                          |               |               |               |               |
|-----------|--------------------------|---------------|---------------|---------------|---------------|
| 10-42-246 | Water Utility Admin Fees | 13,000        | 13,000        | 25000         | 75,000        |
| 10-42-246 | Water Utility OH Fees    | 13,000        | 13,000        | 15000         | 0             |
|           | <b>subtotal</b>          | <b>26,000</b> | <b>26,000</b> | <b>40,000</b> | <b>75,000</b> |

**TOTAL WATER FUND EXPENDITURES**

|                |                  |                |                  |
|----------------|------------------|----------------|------------------|
| <b>350,295</b> | <b>2,311,236</b> | <b>306,789</b> | <b>2,049,401</b> |
|----------------|------------------|----------------|------------------|

**CONSERVATION TRUST FUND**

|   |                                 | 2013 Actual    | 2014 Budget    | 2014 Estimated | 2015 Proposed  |
|---|---------------------------------|----------------|----------------|----------------|----------------|
| <b>CONSERVATION TRUST FUNDS</b>           |                                 |                |                |                |                |
| <b>CTF BEGINNING FUND BALANCE</b>         |                                 | <b>97,455</b>  | <b>94,299</b>  | <b>112,850</b> | <b>136,250</b> |
| <b>Account #</b>                          |                                 |                |                |                |                |
| <b>CTF REVENUES</b>                       |                                 |                |                |                |                |
| 05.417.00                                 | CTF Revenues                    | 23,263         | 22,000         | 23,300         | 23,750         |
| 05.445.00                                 | Other Revenues                  | 79             | 100            | 100            | 1,500          |
|   | GOCO Grant Revenue              | 0              | 224,000        | 0              | 0              |
|   | <b>Total CTF Revenues</b>       | <b>23,342</b>  | <b>246,100</b> | <b>23,400</b>  | <b>25,250</b>  |
| <b>CTF EXPENSES</b>                       |                                 |                |                |                |                |
| 10-56-420                                 | CTF Improvements                | 7,947          | 0              | 0              | 0              |
| 10-56-422                                 | Maintenance/Supplies/Repairs    | 0              | 1,200          | 0              | 0              |
|   | GOCO Grant Match/Transfer to GF | 0              | 60,000         | 0              | 25,000         |
|   | <b>Total CTF Expenditures</b>   | <b>7,947</b>   | <b>61,200</b>  | <b>0</b>       | <b>25,000</b>  |
| <b>REVENUES IN EXCESS OF EXPENDITURES</b> |                                 | <b>15,395</b>  | <b>184,900</b> | <b>23,400</b>  | <b>250</b>     |
| <b>CTF ENDING FUND BALANCE</b>            |                                 | <b>112,850</b> | <b>279,199</b> | <b>136,250</b> | <b>136,500</b> |

**STREET IMPROVEMENT FUND**

| <b>SI BEGINNING FUND BALANCE</b> |                                    | <b>229,005</b>     | <b>426,991</b>     | <b>304,651</b>        | <b>376,185</b>       |
|----------------------------------|------------------------------------|--------------------|--------------------|-----------------------|----------------------|
| <b>Account #</b>                 |                                    | <b>2013 Actual</b> | <b>2014 Budget</b> | <b>2014 Estimated</b> | <b>2015 Proposed</b> |
| <b>SI REVENUES</b>               |                                    |                    |                    |                       |                      |
| 07.412.00                        | SI Sales Tax Revenues              | 156,006            | 130,000            | 156,100               | 157,000              |
| 07.445.00                        | Other Revenues                     | 252                | 100                | 260                   | 300                  |
| <b>TOTAL SIF REVENUES</b>        |                                    | <b>156,258</b>     | <b>130,100</b>     | <b>156,360</b>        | <b>157,300</b>       |
| <b>SI EXPENSES</b>               |                                    |                    |                    |                       |                      |
| 07.552.772.10                    | Road Maintenance - Projects        | 33,877             | 15,000             | 15,000                | 70,000               |
| 07.561.623.00                    | Shop Repairs                       | 4,847              | 0                  | 0                     | 0                    |
| 07.552.800.00                    | Street Improvement Admin Fee       | 0                  | 10,000             | 10,000                | 0                    |
| 07.552.557.00                    | Miscellaneous                      | 411                | 1,200              | 1,200                 | 1,000                |
| 07.561.625.00                    | Operational Supplies               | 6,706              | 0                  | 0                     | 0                    |
| 01.561.535.10                    | Training Expenses                  | 0                  | 1,000              | 1,000                 | 3,000                |
| 01.561.535.30                    | Travel Expenses                    | 0                  | 1,000              | 1,000                 | 0                    |
| 01.561.627.10                    | Fuel&Oil                           | 0                  | 1,900              | 1,900                 | 2,250                |
| 01.561.624.40                    | Gravel/Asphalt                     | 4,377              | 3,000              | 3,000                 | 2,000                |
| 01.561.624.30                    | Culverts/Signage                   | 140                | 5,000              | 5,000                 | 3,000                |
|                                  | Street Sweeper/Capital Outlay      | 28,649             | 17,500             | 250                   | 0                    |
|                                  | Tractor                            | 0                  | 0                  | 0                     | 6,000                |
|                                  | <b>Operating Expenses Subtotal</b> | <b>79,007</b>      | <b>55,600</b>      | <b>38,350</b>         | <b>87,250</b>        |
| <b>PERSONNEL</b>                 |                                    |                    |                    |                       |                      |
| 07.561.522.00                    | Salaries                           | 1,605              | 27,040             | 27,040                | 29,141               |
| 07.561.522.00                    | Part time/Overtime                 | 0                  | 4,500              | 4,500                 | 4,635                |
| 07.561.523.20                    | FICA/Medicare                      | 0                  | 2,413              | 2,413                 | 2,625                |
| 07.561.523.40                    | Health Insurance                   | 0                  | 11,712             | 11,712                | 7,770                |
| 07.561.523.30                    | Pension                            | 0                  | 811                | 811                   | 920                  |
|                                  | <b>Personnel Subtotal</b>          | <b>1,605</b>       | <b>46,476</b>      | <b>46,476</b>         | <b>45,091</b>        |