Town of Wellington

2017 BUDGET

BUDGET MESSAGE

December 13, 2016

Mayor Singewald and Board of Trustees
Town of Wellington
3735 Cleveland Ave., P.O. Box 127
Wellington, CO 80549

Dear Mayor, and Members of the Board of Trustees:

I am pleased to present the year 2017 Budget. It is a balanced budget and supported by varied and diverse revenue sources. The Town of Wellington structures the budget using a cash basis of accounting and timing measurement. The Budget contains eight funds, which consist of various budgeted line items. The proposed revenues are generally conservative estimates. Capital expenditures have been estimated inclusive of contingencies deemed plausible given the knowledge set existing at the time of the creation of this budget. The proposed budget will continue most services at current levels. There are however, several areas that will see significant increases related to expansion of facilities (Water Fund), Old Town Street projects, and completion of storm drainage projects.

Highlights for the 2017 Budget

REVENUES

Budgeted revenues, contributed capital, grants, loans and transfers for 2017 are projected at $13,906,9971 ***net of infrastructure dedications and prior year accumulated revenues*** (i.e., Fund Balances & Net Position). The 2017 budget incorporates a total mill rate at 13.669, which is lower than the prior year mill rate of 14.167 by .498 mills, nearly half a mill. The decrease in the mill levy is completely related to the debt service on Water Treatment Plant debt. There was an increase in the Town's assessed valuation of $2,111,630 (From $69,253,630 to $71,365,260 or about 3.05%). When the assessed valuation increases it takes fewer mills to acquire the amount necessary for the general obligation Water Fund debt service, which is level or nearly so. Note that the mills set for "General Operating Expenditures" remains the same as the prior year's level (12.439 mills). The current assessed valuation of $71,365,260 is the greatest level achieved in the history of the Town. Previously, the highest assessed valuation had occurred in 2015, for 2016 budget year ($69,253,630). The trend of increasing assessed valuation would seem to be in order given the amount of new construction over the last several years.

A total mill rate of 13.669 equates to approximately $1.37 per $1,000 of **assessed** valuation. Over the course of the last 14 to 15 years, the Town has experienced gradual but steady erosion in the mill levy due to increased assessed valuation which dramatically decreased the mill rate required to satisfy the aforementioned Water Fund General Obligation Debt. It has been a mandate set by the Town Council, for a number of years, that the Town decrease the previously inordinately high mill levy burden. It is good to be able to report that mandate has been complied with in extraordinary fashion. The Town's mill levy burden in 1993 was a startling 56.604 mills. In 2017, we have balanced the budget with a mill levy of 13.669. This constitutes an impressive approximately 75% decrease in Wellington's mill levy from 1993 to 2017.

The Town's mill levy compares favorably with other similarly sized Town's in north central Colorado. In point of fact, the decrease in mill levy had reached a point where further decreases could prove difficult if not detrimental. This being the case, the Town Board of Trustees took official action in 2015 to remove the "Statutory Property Tax Revenue Limitation" otherwise known as the "5.5% Limit" per 29-1-301, C.R.S. Essentially, the 5.5% Limit caused the Town to be limited to a 5.5% increase in the appreciation element of any increase in assessed valuation. The effect of the 5.5% Limitation was to cause the Town's mills for "General Operating Expenditures" to be mandatorily ratcheted down. The mills allocated to the service of Water Fund debt will continue to decrease over the next few years, if increasing assessed valuation proves to be the case in the future. This is due to the interaction between a substantially fixed general obligation debt service requirement and an increasing assessed valuation for the Town. In point of probability, as the Town's assessed valuation increases, the overall Town mill levy burden will continue to decrease even though the Town is no longer subject to the 5.5% Limitation.

New Home residential building permits are projected to be at one of the higher levels relative to the prior several years in 2017, potentially maintaining at or close to the relatively stellar levels realized in 2016. The 2016 "New Home" building permit tally was at 261at the time of this writing. New Home building permits in 2016, were budgeted at one hundred twenty-five (125). The building permit activity in 2016 has continued to be impressive when compared to the years between 2009 and 2012. This may or may not repeat in 2017, although optimism is definitely in order. We have budgeted for 175 new home building permits in 2017, which is very likely a conservative estimate. An achievable goal if not rather easily so barring any major events in the macro economy, something like dramatic interest rate increases for example. It is possible that 2016 will end up within the neighborhood of 275 new home building permits. However, the experience of the 2008 though 2012 time frame proves that construction activity can precipitously decline in so short a time as to render one speechless. While arguably the 2017 budgeted new home building permits of 175 might be an underestimate, the 2008 through 2012 time frame weighs heavily. Arguably, the fastest way for a local government to invite financial troubles is to over budget revenues.

The rising trend in general sales tax provided by businesses within the Town's boundaries has continued in impressive fashion. The total general sales tax received by the Town in 2014: $860,831; 2015: $1,036,120. Receipts through October of 2016 are at $1,072,754. The sales tax revenue resource for the Town seems stabile if not lively despite ongoing macroeconomic conditions. Many regions of the country are arguably still in the grip of at least mild recession. For now, Colorado in general seems to have a great deal of immunity from what is going on in many other parts of the nation. In a nutshell, it should be noted that over the last few years, with the exception of the sales tax upon motor vehicle purchases and building materials, the ***general sales tax*** revenues have remained robust.

EXPENDITURES

Budgeted Expenditures for 2017 are projected to be $16,910,898 ***net of infrastructure dedications***. Note that $1,800,000 budgeted in the Water Fund in 2017 for "Water Rights / Emergency Sources" has been budgeted in many prior year's budgets without realization of an actual expenditure. Specific amounts budgeted for expenditure can be identified in the respective fund budgets. Several features regarding these expenditures deserve special mention as definite highlights. In the Street Fund, $400,000 is budgeted for a project entitled "Old Town Street Re-Hab Program". In the Water Fund, $3,000,000 is budgeted for a water treatment plant expansion. Another $200,000 is budgeted for emergency power at the water treatment plant. The Storm Drainage has $350,000 budgeted for the "Garfield Storm Drainage Project" with another $200,000 budgeted for the "Cleveland Ave. & 4th Street Storm Drainage". The Park Funds primary expenditures involve trail and possible irrigation well development ($171,000).

Capital Improvements

The Capital Improvement Budget for 2017 is more aggressive then in 2016. In 2016 approximately $7.8 Million in capital expenditure was budgeted. In 2017, that figure is approximately $9.7 Million. As is often the case, some of the largest portions of budgeted capital improvements in many of the Funds represent anticipated infrastructure dedications by Developers, and not outright cash expenditures incurred by the Town, or real cash revenues received.

The ubiquitous endeavors to procure additional sources of water and associated plant and equipment will likely occupy a spot in the Water Fund budget until such time as this task is accomplished. This budget line item has been included in one form or another in the Water Fund budgets since 2006. This may be the situation for the next few years, as well.

Respectfully,

Larry Lorentzen,
Town Administrator / Clerk

GENERAL FUND

Account #	Account Title	Actual 12/31/2014	Actual 12/31/2015	Budgeted 12/31/2016	1st 8 Months 8/31/2016	% of 2016 Budget	Anticipated 2016	Approved Budget 2017
REVENUE								
	TAX REVENUE							
201-01-3110	Property Taxes	605,939	632,713	860,000	835,813	97%	852,529	885,000
201-01-3130	Sales Tax	573,887	690,747	563,793	545,779	97%	818,668	820,000
201-01-3135	Severance Tax	54,126	47,648	27,500	0	0%	30,340	35,000
201-01-3140	Use Tax - Building Materials	432,291	544,702	309,609	544,654	176%	812,917	536,832
201-01-3195	Interest-Delinquent Taxes	1,385	1,164	1,750	11	1%	17	1,250
201-01-3315	Motor Vehicle Use Tax	328,711	369,966	0	0	0%	-	0
201-01-3320	Cigarette Tax	3,803	4,315	3,750	3,019	81%	4,528	4,600
	TOTAL TAXES	**$2,000,143**	**$2,291,254**	**$1,766,402**	**$1,929,277**	**109%**	**$2,519,000**	**2,282,682**
	BUILDING PERMITS							
201-02-3155	Town Plan Review Fees	4,650	4,080	3,142	4,860	155%	6,480	4,279
201-02-3425	Fire Inspection Fees	5,050	0	500	0	0%	-	500
201-02-3430	County Tax Vendors Fee	4,341	6,146	3,375	5,933	176%	7,911	5,224
201-02-3450	Bldg. Admin. Fee	15,245	18,869	9,250	18,765	203%	28,147	18,588
201-02-3462	Bldg. Inspection Fees	408,429	492,562	257,520	482,454	187%	723,681	477,903
	TOTAL BUILDING PERMITS	**437,716**	**521,657**	**273,787**	**512,012**	**187%**	**766,219**	**506,494**
	FRANCHISE FEES							
201-03-3160	Franchise Fee-Electricity	116,962	120,985	117,000	75,354	64%	119,609	120,000
201-03-3170	Franchise Fee-Natural Gas	20,000	20,000	20,000	13,333	67%	20,000	20000
201-03-3180	Franchise Fee-Telephone	4,921	5,229	5,500	5,697	104%	5,754	6000
201-03-3190	Franchise Fee-Cable Television	11,842	11,721	13,000	11,721	90%	11,721	12000
	TOTAL FRANCHISE FEES	**153,726**	**157,935**	**155,500**	**106,105**	**68%**	**157,084**	**158,000**
	LICENSES & PERMITS							
201-04-3210	Liquor License	600	503	500	528	106%	791	500
201-04-3220	Business License	16,734	17,653	17,000	18,132	107%	18,250	18000
201-04-3230	Residential Front Yard Permits	175	25	250	75	30%	113	175
201-04-3240	Beekeeping Permits	0	0	0	25	0%	38	25
201-04-3270	Animal License	317	446	350	208	59%	311	350
	TOTAL LICENSES & PERMITS	**17,825**	**18,626**	**18,100**	**18,967**	**105%**	**19,503**	**19,050**
	FEES FOR SERVICE							
201-05-3420	Land Use Fees	29,591	86,014	46,000	54,746	119%	82,118	54,229
201-05-3460	General Charges For Services	120	871	275	95	35%	143	275
201-05-3510	Community Center User Fees	2,860	3,733	1,750	2,438	139%	3,656	3,500
201-05-3520	Weed / Refuse Removal	4,260	1,664	7,500	692	9%	1,038	1,750
	TOTAL FEES FOR SERVICE	**36,831**	**92,282**	**55,525**	**57,970**	**104%**	**86,955**	**59,754**
	FINES & PENALTIES							
201-06-3550	Court Fines & Costs	14,141	12,955	14,000	13,255	95%	19,882	14,000
201-06-3555	LCSO Administrative Fees	0	0	0	1,120	0%	1,680	1,500
	TOTAL FINES & PENALTIES	**14,141**	**12,955**	**14,000**	**14,375**	**103%**	**21,562**	**15,500**
	CEMETERY REVENUES							
201-07-3470	Cemetary-Grave Openings	1,300	1,600	1,200	700	58%	1,050	1,200
201-07-3480	Cemetary-Perpetual Care	545	1,070	980	695	71%	1,043	980
201-07-3490	Cemetary-Sale Of Lots	2,300	4,360	2,500	2,480	99%	3,720	2,500
	TOTAL CEMETERY REVENUES	**4,145**	**7,030**	**4,680**	**3,875**	**83%**	**5,813**	**4,680**

Account #	Account Title	Actual 12/31/2014	Actual 12/31/2015	Budgeted 12/31/2016	1st 8 Months 8/31/2016	% of 2016 Budget	Anticipated 2016	Approved Budget 2017
	MISCELLANEOUS REVENUE							
201-08-3355	Investment Earnings - Library	7	65	30	394	1313%	591	400
201-08-3373	Library Contrib./Fines/Misc.	739	2,686	2,250	1,711	76%	2,567	2,250
201-08-3385	9 News Health Fair Grant	0	200	200	200	100%	200	200
201-08-3440	Sale Of Maps & Publications	240	955	500	35	7%	53	500
201-08-3450	Website Sharing	0	2,150	2,150	950	44%	1,425	2,150
201-08-3505	Main Street Contrib/Grants	0	0	0	2,500	0%	2,500	0
201-08-3610	Investment Earnings-General	20,205	11,323	750	5,771	769%	7,694	4,000
201-08-3630	Car Show Revenue	6,245	5,276	5,000	3,910	78%	3,910	4,000
201-08-3660	Community Action Commission	4,192	3,907	4,500	1,523	34%	2,284	3,500
201-08-3667	DOLA Grant - Econ. Dvlpmnt.	0	20,000	0	0	0%	-	0
201-08-3690	Miscellaneous Revenue	4,200	348	2,000	12	1%	18	2,000
201-08-3910	Sale of Assets	0	0	0	358	0%	537	500
	TOTAL MISC REVENUE	**35,828**	**46,910**	**17,380**	**17,364**	**100%**	**21,779**	**19,500**
	TRANSFERS							
201-09-3695	Trans.-In - From Water Fund	0	0	0	0	0%	-	0
201-09-3739	Transfer In From LTF	15,895	19,550	2,550	0	0%	22,525	14,875
201-09-3740	Trans. In From CTF - CAC	0	0	0	0	0%	-	0
201-09-3741	Trans. In From CTF - Rec.	0	0	0	0	0%	-	0
	TOTAL TRANSFERS	**15,895**	**19,550**	**2,550**	**0**	**0%**	**22,525**	**14,875**
	TOTAL ALL REVENUE/TRANSFERS	**2,716,250**	**3,168,200**	**2,307,924**	**2,659,944**	115%	**3,620,439**	**3,080,535**
	TOTAL CURRENT YEAR	2,716,250	3,168,200	2,307,924	2,659,944	115%	3,620,439	3,080,535
	Beginning Fund Balance	2,209,246	2,923,805	3,114,972	3,420,447	110%	3,420,447	3,995,994
	TOTAL AVAILABLE	4,925,496	6,092,005	5,422,896	6,080,391	112%	7,040,886	7,076,529
	TOTAL EXPENDITURES	2,001,690	2,671,558	2,457,066	1,531,602	62%	3,044,892	3,412,267
	ACCOUNTING ADJUSTMENTS	0	0	0				
	Year End Fund Balance	2,923,805	3,420,447	2,965,830	4,548,788	153%	3,995,994	3,664,263
							TABOR RES.	**107.39%**

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EXPENDITURE								
	LEGISLATIVE							
201-11-5100	Wages & Salaries	68,047	86,776	93,572	55,941	60%	93,572	98,138
201-11-5102	Benefits	22,649	25,794	26,690	16,094	60%	26,690	29,653
201-11-5107	Elected Official Compensation	4,804	0	0	6,914	0%	8,100	10,800
201-11-5110	Special Legal Counsel	0	15,097	0	0	0%	5,000	15,000
201-11-5226	Executive Search	2,340	0	0	2,518	0%	3,777	0
201-11-5311	Postage	0	0	100	0	0%	-	100
201-11-5321	Printing Services	0	273	250	339	136%	509	500
201-11-5331	Publishing & Legal Notices	531	379	500	161	32%	242	500
201-11-5335	Dues & Subscriptions	1,516	1,127	750	847	113%	1,271	1,300
201-11-5352	Municipal Legal Services	37,279	45,849	40,000	17,237	43%	25,856	40,000
201-11-5380	Travel & Training	92	3,716	7,500	4,357	58%	6,536	7,500
201-11-5414	Election Expenses	3,517	0	3,500	2,013	58%	3,020	3,500
201-11-5495	Miscellaneous	167	233	1,000	378	38%	567	1,000
	TOTAL LEGISLATIVE	**140,943**	**179,245**	**173,862**	**106,800**	**61%**	**175,139**	**207,991**
	JUDICIAL							
201-12-5109	Magistrate	3,600	3,600	3,600	2,400	67%	3,600	3,600
201-12-5349	Court Clerk	2,400	2,400	2,400	1,600	67%	2,400	2,400
201-12-5359	Prosecuting Attorney	20,704	21,577	20,000	6,149	31%	20,000	20,000
201-12-5380	Travel & Training	0	0	750	0	0%	750	750
201-12-5394	Jury Fees	0	41	100	0	0%	-	100
201-12-5495	Miscellaneous	74	51	500	474	95%	500	500
	TOTAL JUDICIAL	**26,778**	**27,669**	**27,350**	**10,623**	**39%**	**27,250**	**27,350**

Account #	Account Title	Actual 12/31/2014	Actual 12/31/2015	Budgeted 12/31/2016	1st 8 Months 8/31/2016	% of 2016 Budget	Anticipated 2016	Approved Budget 2017
	ADMINISTRATIVE							
201-15-5100	Wages & Salaries	66,611	79,332	110,379	59,777	54%	59,777	113,179
201-15-5102	Benefits	21,259	23,931	32,113	17,007	53%	32,113	35,135
201-15-5213	Data Processing Supplies	0	0	300	0	0%	-	300
201-15-5214	Office Supplies	5,913	4,160	5,500	2,203	40%	3,304	5,500
201-15-5222	Deminimus Employee Gratuities	308	1,197	1,250	201	16%	301	1,250
201-15-5226	Executive Search	1,560	0	0	2,819	0%	3,000	0
201-15-5311	Postage	2,453	2,828	3,000	1,414	47%	2,121	3,000
201-15-5321	Printing Services	0	143	1,250	0	0%	-	1,250
201-15-5331	Publishing & Legal Notices	1,482	650	500	789	158%	1,183	750
201-15-5335	Dues & Subscriptions	1,585	2,751	1,400	1,828	131%	2,742	2,500
201-15-5336	Public Relations	3,945	11,570	500	0	0%	-	500
201-15-5338	Bank Service Charges	0	66	250	0	0%	-	250
201-15-5345	Telephone Services	2,459	2,470	2,750	1,260	46%	2,520	2,750
201-15-5352	Legal Services	15,227	18,855	12,500	7,168	57%	10,751	15,000
201-15-5353	Accounting & Audit	2,176	2,551	3,000	703	23%	2,850	3,000
201-15-5363	R&M Computer/Office Equip.	166	542	750	218	29%	327	750
201-15-5380	Travel & Training	888	2,496	1,500	1,630	109%	2,444	2,500
201-15-5382	Network Administration	975	1,050	1,250	488	39%	1,100	1,250
201-15-5384	Internet Service	94	65	500	62	12%	93	500
201-15-5386	E-Mail Services	0	0	0	576	0%	950	1,100
201-15-5495	Miscellaneous	1,160	546	1,400	157	11%	236	1,400
201-15-5510	Insurance & Bonds	12,343	12,618	12,500	11,720	94%	12,750	13,388
201-15-5560	County Treas. Fees	12,202	12,680	16,000	16,123	101%	17,051	17,700
201-15-5562	County Clerk Fees	16,436	18,498	13,500	0	0%	-	-
201-15-5579	Software License/Support	2,249	2,291	3,000	2,555	85%	2,850	3,000
201-15-5580	Employee Drug Testing	1,344	2,078	2,000	412	21%	617	2,000
201-15-5585	Website Maintenance	1,298	13,951	6,500	10,888	168%	16,332	16,500
201-15-5947	Copier Expense	2,147	1,920	2,000	1,009	50%	1,513	2,000
	TOTAL ADMINISTRATIVE	**176,280**	**219,238**	**235,592**	**141,005**	**60%**	**176,926**	**246,452**
	PLANNING AND ZONING							
201-18-5311	Postage	0	0	250	0	0%	-	250
201-18-5321	Printing Services	0	0	500	0	0%	-	500
201-18-5327	Map Printing	0	0	500	0	0%	-	500
201-18-5328	Main Street Assessment	12,685	0	0	0	0%	-	0
201-18-5331	Recording & Legal Publishing	1,039	1,490	1,500	1,415	94%	2,122	1,500
201-18-5332	Economic Development Study	0	21,936	0	0	0%	-	0
201-18-5352	Legal Services	0	0	2,500	106	4%	159	2,500
201-18-5354	Reimbursable Legal Services	0	0	2,500	0	0%	-	2,500
201-18-5355	Engineering Services-Municipal	70,852	35,227	60,000	53,078	88%	79,617	60,000
201-18-5356	Reimbursable Engineering Ser.	33,098	81,754	15,000	43,295	289%	64,943	43,000
201-18-5357	Reimbursable Planning Services	0	0	5,000	0	0%	-	5,000
201-18-5401	Grants/Loans - Consulting	1,000	0	2,500	0	0%	-	2,500
201-18-5402	Development Review Consulting	0	0	5,000	0	0%	-	5,000
201-18-5403	Town Facilities Master Plan	204	0	0	0	0%	-	0
201-18-5405	Parking Lo Lease Payments	0	300	300	0	0%	-	300
201-18-5495	Miscellaneous	0	0	250	0	0%	-	250
	TOTAL PLANNING AND ZONING	**118,878**	**140,708**	**95,800**	**97,894**	**102%**	**146,841**	**123,800**

Account #	Account Title	Actual 12/31/2014	Actual 12/31/2015	Budgeted 12/31/2016	1st 8 Months 8/31/2016	% of 2016 Budget	Anticipated 2016	Approved Budget 2017
	LAW ENFORCEMENT							
201-21-5364	LCSD - Contract	579,441	674,609	801,872	404,114	50%	801,872	931,931
201-21-5376	LCSD Vehicle Leases	72,127	80,894	102,318	49,947	49%	102,318	209,108
201-21-5378	LCSO Office Rental/Maint.	0	19,300	12,000	12,832	107%	19,248	17,000
201-21-5495	Miscellaneous	936	2,371	1,250	2,337	187%	3,506	2,500
	TOTAL LAW ENFORCEMENT	**652,503**	**777,174**	**917,440**	**469,230**	**51%**	**926,944**	**1,160,539**
	PROTECTIVE INSPECTIONS							
201-24-5100	Wages & Salaries	38,200	39,360	39,960	26,438	66%	39,960	40,770
201-24-5102	Benefits	6,205	6,217	13,836	4,001	29%	13,836	13,776
201-24-5231	Fuel, Oil & Grease	6,871	5,190	6,750	2,613	39%	3,920	4,500
201-24-5233	R&M- Machinery & Equip. Parts	216	1,118	2,000	211	11%	1,500	2,000
201-24-5244	Tires & Tubes	0	0	750	0	0%	-	750
201-24-5345	Telephone Services	717	1,073	1,000	736	74%	1,104	1,150
201-24-5350	Building Insp. Fee Remittance	314,708	377,544	309,024	329,281	107%	564,471	372,764
201-24-5371	Cell Phone/Accessories	0	35	250	0	0%	-	250
201-24-5374	Humane Society Holding Charges	3,857	2,174	6,000	915	15%	1,372	4,000
201-24-5375	Protective Insp. Equipment	671	210	1,500	223	15%	405	1,500
201-24-5380	Travel & Training	0	0	2,500	0	0%	-	2,500
201-24-5388	Fire Code Inspections	1,182	0	750	0	0%	-	750
201-24-5495	Miscellaneous	12	107	500	165	33%	330	500
	TOTAL PROTECTIVE INSPETIONS	**372,639**	**433,027**	**384,820**	**364,583**	**95%**	**626,898**	**445,210**
	SANITATION							
201-32-5396	Weed / Refuse Clean-Ups	3,625	2,154	6,500	495	8%	743	4,000
201-32-5398	Waste Collection Service	4,882	5,790	6,250	3,096	50%	6,192	6,250
201-32-5456	Mosquito Control	10,700	12,875	12,000	8,951	75%	9,000	13,000
201-32-5457	Rodent Control	0	0	2,000	0	0%	-	2,000
	TOTAL SANITATION	**19,207**	**20,819**	**26,750**	**12,542**	**47%**	**15,935**	**25,250**

Account #	Account Title	Actual 12/31/2014	Actual 12/31/2015	Budgeted 12/31/2016	1st 8 Months 8/31/2016	% of 2016 Budget	Anticipated 2016	Approved Budget 2017
	OPERATING							
201-34-5100	Wages & Salaries	61,076	65,581	60,852	44,468	73%	60,852	61,344
201-34-5102	Benefits	22,620	21,995	19,987	15,410	77%	23,116	20,022
201-34-5231	Fuel, Oil & Grease	9,849	6,299	9,500	3,745	39%	5,618	9,500
201-34-5233	R&M- Machinery & Equip. Parts	203	49	2,500	20	1%	30	2,500
201-34-5241	Shop Supplies	4,504	3,041	2,500	3,337	133%	5,005	5,000
201-34-5244	Tires & Tubes	0	0	750	0	0%	-	750
201-34-5370	Safety Workwear Allowance	251	299	345	183	53%	274	345
201-34-5371	Cell Phone/Accessories	219	329	250	277	111%	416	350
201-34-5372	Uniforms	0	33	700	545	78%	818	850
201-34-5380	Travel & Training	0	0	500	0	0%	-	500
201-34-5422	Small Tools	0	274	750	32	4%	250	750
201-34-5495	Miscellaneous	968	1,819	250	43	17%	64	250
201-34-5533	Equipment Rental	514	191	500	0	0%	-	500
201-34-5941	Safety & First Aid Kits	0	44	500	0	0%	-	500
	TOTAL OPERATING	**100,204**	**99,953**	**99,884**	**68,061**	**68%**	**96,443**	**103,160**
	CEMETERY							
201-42-5382	Grounds Maintenance Service	1,474	1,474	2,500	2,503	100%	3,755	4,000
201-42-5397	Weed Control	639	0	1,000	0	0%	-	2,000
201-42-5457	Rodent Control							500
201-42-5423	Sand & Gravel & Road Base	0	0	500	424	85%	636	2,500
201-42-5495	Miscellaneous	150	0	200	25	12%	37	200
	TOTAL CEMETERY	**2,263**	**1,474**	**4,200**	**2,952**	**70%**	**4,428**	**9,200**
	GEN. USE BLDGS. & COM. CENTERS							
201-49-5341	Electricity	14,703	14,426	17,500	9,033	52%	15,485	17,500
201-49-5342	Water	12,287	1,514	1,350	1,084	80%	1,626	1,750
201-49-5343	Sewer	14,080	1,418	1,300	886	68%	1,329	1,350
201-49-5344	Natural Gas - Heat	10,908	13,022	15,000	6,988	47%	11,979	15,000
201-49-5346	Storm Drainage	2,020	2,266	2,250	1,357	60%	2,327	2,400
201-49-5367	R&M Serv./Supplies - Buildings	2,975	4,705	12,000	2,272	19%	3,409	12,000
201-49-5368	Cleaning Supplies	3,382	2,405	750	3,265	435%	4,897	5,000
201-49-5369	Janitorial Service	1,197	12,516	9,500	9,220	97%	13,830	14,000
201-49-5495	Miscellaneous	31	250	250	18	7%	216	250
201-49-5533	Equipment Rental	0	162	250	0	0%	-	250
	TOTAL GEN. USE BLDGS.	**61,584**	**52,684**	**60,150**	**34,123**	**57%**	**55,097**	**69,500**

Account #	Account Title	Actual 12/31/2014	Actual 12/31/2015	Budgeted 12/31/2016	1st 8 Months 8/31/2016	% of 2016 Budget	Anticipated 2016	Approved Budget 2017
	COMMUNITY ACTION COMMISSION							
201-50-5150	9 Health Fair	1,468	2,287	3,349	1,660	50%	1,660	2,250
201-50-5152	Boys & Girls Club Contribution	3,584	363	500	400	80%	500	500
201-50-5187	Got What It Takes	2,500	0	2,500	3,000	120%	3,000	3,000
201-50-5188	TBD Program Contributions	0	10,000	5,000	0	0%	5,000	5,000
201-50-5190	Car Show Expenditures	3,035	3,327	3,200	2,414	75%	2,414	3,200
201-50-5192	CAC Program Expenditures	17,324	27,252	22,300	12,029	54%	18,043	22,300
201-50-5193	Traffic & Crowd Control	7,400	0	8,000	0	0%	-	8,000
201-50-5196	CAC Related Equipment	2,470	286	1,500	25	2%	37	1,500
201-50-5222	Town Picnics / Parties	3,320	8,742	4,000	0	0%	8,750	8,750
201-50-5495	Miscellaneous	171	0	300	0	0%	-	300
201-50-5908	Holiday Lighting	4,279	4,488	4,000	6,073	152%	6,073	4,500
201-50-5932	Fireworks	15,726	22,846	30,000	31,473	105%	31,475	32,000
201-50-5933	Senior's Van	5,533	3,759	5,500	1,482	27%	2,223	5,500
	TOTAL COMMUNITY ACTION COMMISSION	**66,810**	**83,351**	**90,149**	**58,555**	**65%**	**79,175**	**96,800**
	ECONOMIC DEVELOPMENT							
201-51-5154	Economic Development	0	4,856	5,000	75	2%	113	5,000
	Road & Bridge Tax IGA							18,000
201-51-5156	Property Tax Rebates	9,045	8,618	0	0	0%	-	0
201-51-5157	Main Street Project Contrib.	7,500	82,038	75,000	56,250	75%	75,000	75,000
	TOTAL ECONOMIC DEVELOPMENT	**16,545**	**95,512**	**80,000**	**56,325**	**70%**	**75,113**	**98,000**
	LIBRARY							
201-55-5100	Wages & Salaries	71,445	78,407	100,745	50,525	50%	100,745	112,521
201-55-5102	Benefits	17,386	16,342	26,049	11,013	42%	26,049	27,468
201-55-5214	Office Supplies	2,288	1,821	3,500	2,320	66%	3,480	3,500
201-55-5311	Postage	112	114	150	110	73%	165	150
201-55-5312	Stamps	0	0	50	0	0%	-	50
201-55-5321	Printing Services	0	0	400	0	0%	-	400
201-55-5331	Publishing & Legal Notices	0	0	300	382	127%	573	700
201-55-5387	Special Event Supplies	0	0	375			200	375
201-55-5333	Dues	0	0	600	0	0%	-	200
201-55-5335	Subscriptions	844	802	1,000	526	53%	789	1,000
201-55-5337	Summer Reading Program	1,740	1,038	1,750	1,340	77%	1,340	1,750
201-55-5345	Telephone Services	1,081	1,466	1,500	1,002	67%	1,503	1,650
201-55-5347	Story Time Supplies	16	24	200	88	44%	132	200
201-55-5363	R&M Computer/Office Equip.	250	385	750	144	19%	289	750
201-55-5369	Lib. Spec. Contrib./Grants	0	613	0	0	0%	-	0
201-55-5380	Travel & Training	102	414	1,200	0	0%	450	1,200
201-55-5384	Internet Service	1,893	2,080	2,200	1,264	57%	2,167	2,200
201-55-5385	Computer / Internet Services	0	0	500	0	0%	-	0
201-55-5495	Miscellaneous	69	111	500	157	31%	235	500
201-55-5579	Software License/Support	3,498	6,423	7,000	5,139	73%	7,709	8,000
201-55-5792	Multi Media	1,164	666	3,850	1,352	35%	2,028	3,850
201-55-5793	E-Books - Subscription/Misc.	3,000	0	6,000	0	0%	-	6,000
201-55-5902	Courier Service	370	0	700	370	53%	634	800
	TOTAL LIBRARY	**105,257**	**110,705**	**159,319**	**75,731**	**48%**	**148,488**	**173,265**

Account #	Account Title	Actual 12/31/2014	Actual 12/31/2015	Budgeted 12/31/2016	1st 8 Months 8/31/2016	% of 2016 Budget	Anticipated 2016	Approved Budget 2017
	TRANSFER-OUTS							
201-56-5203	Street Fund Transfer	0	50,000	0	0	0%	-	0
201-56-5205	Impact/Tap Fee Incentives	0	0	8,000	0	0%	-	8,000
201-56-5210	Park Fund Transfer	0	350,000	0	0	0%	-	0
	TOTAL TRANSFER-OUTS	**0**	**400,000**	**8,000**	**0**	**0**	**-**	**8,000**
	NON-DEPRECIABLE CAP.							
201-70-5152	Boys & Girls Club Contribution	455	0	2,000	0	0%	-	2,000
201-70-5505	Furniture & Fixtures	0	714	2,250	368	16%	552	2,250
201-70-5734	Town Entry Sign	0	0	0	3,450	0%	3,450	0
201-70-5785	CDOT Building Upgrades	59	2,998	15,000	0	0%	15,000	15,000
201-70-5790	GIS/Mapping	7,082	992	2,000	663	33%	994	2,000
201-70-5807	Town Hall Storage Shed	2,800	0	0	0	0%	-	0
201-70-5861	Senior's Capital Contribution	127	1,074	2,000	0	0%	2,000	2,000
	Loan to Drainage Fund	0	0	0	0	0%	420,000	0
201-70-5897	Library Computer / Software	141	0	2,500	150	6%	225	2,500
201-70-5900	Library Books	13,994	14,015	17,000	7,684	45%	15,369	17,000
201-70-5901	Library Shelving & Furnishings	1,289	0	3,000	66	2%	650	2,000
201-70-5948	Computer Equip./Software	0	0	3,500	2,975	85%	4,462	3,500
201-70-5949	Office Equipment	1,256	1,804	1,500	158	11%	237	1,500
	TOTAL NON-DEPRECIABLE CAP.	**27,204**	**21,596**	**50,750**	**15,513**	**31%**	**462,938**	**49,750**
	CAPITAL EXPENDITURE							
201-80-5754	Board Room Sound System	12,560	0	0	0	0%	-	0
201-80-5755	Leeper Center Carpet	0	0	10,000	0	0%	-	10,000
201-80-5785	CDOT Building Upgrades	0	0	15,000	14	0%	8,000	15,000
201-80-5843	Leeper Heating/Cooling Unit	6,910	0	0	0	0%	-	0
201-80-5844	Leeper Furnace / AC	0	5,480	0	0	0%	-	0
201-80-5846	Town Hall Roof	0	0	0	14,799	0%	15,000	0
	Design - Thimmig Property/New Town Hall	0	0	0	0	0%	-	500,000
201-80-5857	3 Rail White Vinyl Fence	0	0	8,000	0	0%	-	0
	CDOT & PW Shop Cedar Fence							25,000
201-80-5860	Town Hall Furnace/AC	0	0	10,000	0	0%	-	10,000
201-80-5864	Cemetery Fence	0	0	0	2,723	0%	4,085	8,000
201-80-5872	New 1 Ton P/U Truck	3,312	0	0	0	0%	-	0
201-80-5897	Library Computer / Software	0	1,000	0	0	0%	-	0
201-80-5901	Library Shelving & Furnishings	0	0	0	0	0%	-	0
201-80-5948	Computer Equip./Software	11,438	1,924	0	129	0%	193	0
201-82-5630	Town Hall Proj/CDOT Lot/Other	80,375	0	0	0	0%	-	0
	TOTAL CAPITAL OUTLAY	**114,595**	**8,404**	**43,000**	**17,665**	**41%**	**27,278**	**568,000**
	TOTAL EXPENDITURE	**2,001,690**	**2,671,558**	**2,457,066**	**1,531,602**	**62%**	**3,044,892**	**3,412,267**

STREET FUND

Account #	Account Title	Actual 12/31/2014	Actual 12/31/2015	Budgeted 12/31/2016	1st 8 Months 8/31/2016	% of 2016 Budget	Anticipated 2016	Approved Budget 2017
REVENUE								
	TAX REVENUE							
203-01-3312	Motor Vehicle Spec. Ownership	51,136	57,060	50,000	41,418	83%	62,127	62,250
203-01-3313	Motor Vehicle Registration Tax	22,679	24,796	22,500	16,954	75%	26,911	27,000
203-01-3315	Motor Vehicle Sales Tax	0	0	290,000	196,688	68%	298,012	504,000
203-01-3335	Highway Users Tax	202,131	216,129	200,000	142,003	71%	225,401	227,500
203-01-3337	Road & Bridge Tax	12,826	13,089	13,000	30,220	232%	30,837	31,000
	TOTAL TAXES	**288,773**	**311,075**	**575,500**	**427,283**	74%	**643,288**	**851,750**
	FEES & PERMITS							
203-04-3343	Street Cut Permits	150	690	250	300	120%	300	250
203-04-3376	BP Road Impact Fee	82,172	136,800	150,000	305,864	204%	341,864	210,000
203-04-3381	Pedestrian Impact Fee	21,150	900	0	0	0%	0	0
	TOTAL FEES & PERMITS	**103,472**	**138,390**	**150,250**	**306,164**	204%	**342,164**	**210,250**
	MISCELLANEOUS REVENUE							
203-08-3353	CDOT Reimb- Cleve. RR Crossing	24,953	0	0	0	0%	0	0
203-08-3365	Infrastructure Dedications	0	771,000	1,468,675	0	0%	459,529	909,320
203-08-3610	Investment Earnings	70	154	50	749	1498%	1,124	1,000
203-08-3670	I-25 Ped. Underpass Grant	0	389,000	0	354,542	0%	0	0
	Cost Sharing B&G Club - Thimmig	0	0	0	0	0%	0	200,000
203-08-3690	Miscellaneous Revenue	1,385	79	250	998	399%	1,498	500
203-08-3910	Sale of Assets	0	0	0	749	0%	0	0
	TOTAL MISC. REVENUE	**26,408**	**1,160,233**	**1,468,975**	**357,039**	**24%**	**462,150**	**1,110,820**
	TRANSFERS							
203-09-3380	Transfer From General Fund	0	50,000	0	0	0%	0	0
	TOTAL TRANSFERS	**0**	**50,000**	**0**	**0**	0%	**0**	**0**
	TOTAL ALL REVENUE/TRANSFERS	**418,653**	**1,659,698**	**2,194,725**	**1,090,485**	50%	**1,447,602**	**2,172,820**
	TOTAL CURRENT YEAR	418,653	1,659,698	2,194,725	1,090,485	50%	1,447,602	2,172,820
	Beginning Fund Balance	***1,188,615***	***582,260***	***326,141***	***323,422***	99%	323,422	436,291
	TOTAL AVAILABLE	1,607,268	2,241,958	2,520,866	1,413,907	56%	1,771,024	2,609,111
	TOTAL EXPENDITURES	1,027,531	1,921,530	2,309,660	369,954	16%	1,334,734	2,461,987
	ACCOUNTING ADJUSTMENTS	2,524	2,994	0				
	Year End Fund Balance	582,260	323,422	211,206	1,043,954	494%	436,291	147,123
							TABOR RES.	**5.98%**

Account #	Account Title	Actual 12/31/2014	Actual 12/31/2015	Budgeted 12/31/2016	1st 8 Months 8/31/2016	% of 2016 Budget	Anticipated 2016	Approved Budget 2017
EXPENDITURE								
	ADMINISTRATIVE							
203-15-5100	Wages & Salaries	26,355	31,608	34,867	20,763	60%	34,867	36,579
203-15-5102	Benefits	7,978	8,434	6,496	5,338	82%	6,496	7,061
203-15-5214	Office Supplies	1,792	2,884	900	1,496	166%	2,244	2,500
203-15-5226	Executive Search	546	0	0	588	0%	588	0
203-15-5311	Postage	71	71	100	35	35%	53	100
203-15-5331	Publishing & Legal Notices	67	0	750	0	0%	-	750
203-15-5335	Dues & Subscriptions	642	396	700	350	50%	525	700
203-15-5338	Bank Service Charges	0	10	500	0	0%	-	500
203-15-5345	Telephone Services	1,147	1,957	1,250	967	77%	1,658	1,750
203-15-5352	Municipal Legal Services	0	0	750	0	0%	-	750
203-15-5353	Accounting & Audit	1,865	2,187	2,350	547	23%	2,188	2,319
203-15-5363	R&M Computer/Office Equip.	144	317	250	196	78%	293	300
203-15-5380	Travel & Training	340	485	1,000	211	21%	500	1,000
203-15-5382	Network Administration	260	280	500	130	26%	300	500
203-15-5384	Internet Service	79	65	400	62	16%	93	400
203-15-5386	E-Mail Services	0	0	0	243	0%	365	400
203-15-5495	Miscellaneous	429	127	500	0	0%	250	500
203-15-5510	Insurance & Bonds	9,475	9,709	10,075	9,477	94%	9,573	10,051
203-15-5562	County Clerk Fees	0	0	0	9,834	0%	14,901	25,200
203-15-5579	Software License/Support	1,818	1,818	1,800	1,395	78%	2,093	2,100
203-15-5947	Copier Expense	2,147	1,920	1,750	1,009	58%	1,513	1,750
	TOTAL ADMIN. EXPENDITURES	**55,154**	**62,266**	**64,938**	**52,641**	**81%**	**78,499**	**95,210**
	OPERATIONAL							
203-34-5100	Wages & Salaries	76,016	115,048	133,968	84,375	63%	133,968	137,941
203-34-5102	Benefits	27,315	40,628	36,029	28,633	79%	36,029	37,091
203-34-5231	Fuel, Oil & Grease	7,572	5,557	7,000	2,707	39%	4,060	7,000
203-34-5233	R&M- Machinery & Equip. Parts	9,894	16,532	15,000	15,825	106%	21,100	18,000
203-34-5240	Street Paint, Signs, & Parts	8,901	10,134	8,500	5,237	62%	9,000	10,000
203-34-5241	Shop Supplies	12,148	8,410	5,000	3,802	76%	5,703	7,500
203-34-5244	Tires & Tubes	1,682	1,664	1,500	757	50%	1,135	1,750
203-34-5341	Electricity	153,267	155,278	155,000	88,938	57%	152,466	160,000
203-34-5342	Water	3,127	3,607	3,750	1,879	50%	3,221	3,750
203-34-5355	Engineering Services	3,041	9,235	3,500	872	25%	1,211	3,500
203-34-5370	Safety Workwear Allowance	929	1,075	800	548	68%	822	1,000
203-34-5371	Cell Phone/Accessories	111	40	75	0	0%	-	75
203-34-5372	Uniforms	0	41	875	682	78%	1,023	1,250
203-34-5373	Dust Control - CR # 62	0	153	1,000	0	0%	-	0
203-34-5380	Travel & Training	0	225	1,000	0	0%	250	1,000
203-34-5397	Weed Control	577	0	4,000	520	13%	780	2,500
203-34-5422	Small Tools	919	895	1,000	269	27%	539	1,000
203-34-5423	Sand & Gravel & Roadbase	15,825	11,041	10,000	3,123	31%	10,000	10,000
203-34-5424	Fabricated Material (Asphalt)	24,922	10,804	16,000	20,174	126%	32,539	20,000
203-34-5425	Street Maint.-Crack Seal,etc.	0	1,016	5,500	0	0%	5,500	10,000
203-34-5451	R&M Services-Street Sweeper	0	0	450	0	0%	-	450
203-34-5453	R&M Supplies - Street Sweeper	1,945	2,270	2,500	939	38%	1,409	2,500
203-34-5495	Miscellaneous	517	289	350	352	101%	528	400
203-34-5533	Equipment Rental	1,887	528	7,000	2,608	37%	3,912	7,000
203-34-5941	Safety & First Aid Kits	536	192	750	0	0%	-	750
	TOTAL OPERATIONS	**351,130**	**394,662**	**420,547**	**262,239**	62%	**425,194**	**444,458**

Account #	Account Title	Actual 12/31/2014	Actual 12/31/2015	Budgeted 12/31/2016	1st 8 Months 8/31/2016	% of 2016 Budget	Anticipated 2016	Approved Budget 2017
	NON-DEPRECIABLE CAP.							
203-70-5725	Buff. Crk Prkwy Street Lights	0	28,386	0	0	0%	0	0
203-70-5790	GIS/Mapping	9,009	992	2,000	663	33%	1,600	2,000
203-70-5799	CDOT Access Study	0	0	0	63	0%	94	0
	CDOT Projects (Overpass Light)	0	0	0	0	0%	-	87,500
203-70-5850	Seal Coat - Buffalo Creek	101,108	99,083	0	0	0%	-	0
	Line Painter Repairs	0	0	0	0	0%	-	4,500
203-70-5893	Washington Ave. RR Xing	66,065	0	0	0	0%	-	0
203-70-5943	Bobcat Angle Broom	0	0	0	4,779	0%	4,779	0
203-70-5944	6th Street Sidewalk	0	4,400	0	0	0%	-	0
203-70-5948	Computer Equip./Software	0	0	2,000	360	18%	750	2,000
203-70-5949	Office Equipment	130	900	500	158	32%	237	500
	TOTAL NON-DEPRECIABLE CAP.	**176,312**	**133,761**	**4,500**	**6,023**	**134%**	**7,460**	**96,500**
	CAPITAL OUTLAY							
203-80-5466	Air Compressor	0	0	8,000	0	0%	0	10,000
203-80-5750	Infrastructure Dedications	0	771,000	1,468,675	0	0%	459,529	909,320
203-80-5759	3736 Cleveland Parking Lot	0	8,149	0	0	0%		
203-80-5762	Bonfire Eng (833) & Construc.	351,314	0	0	0	0%		
203-80-5767	Thimmig Prop. Eng. (835	7,168	0	0	0	0%		
203-80-5869	School Zone Flashing Lights	0	0	9,000	6,931	77%	6,931	0
203-80-5871	New 1/2 Ton P/U	0	0	11,000	11,840	108%	11,840	12,500
203-80-5872	New 1 Ton P/U Truck	19,871	0	0	0	0%		
	6th Street Widening	0	0	0	0	0%		225,000
	Thimmig Cul-de-sac	0	0	0	0	0%		175,000
	New Street Lights	0	0	0	0	0%	5000	5,000
203-80-5877	Snow Plow & Box Sander	0	0	12,000	11,597	97%	11,597	25,000
203-80-5883	Old Town Street Re-Hab Program	0	0	310,000	0	0%	310,000	400,000
	Newer Subdivision Seal Coat	0	0	0	0	0%	0	60,000
203-80-5905	I-25 - Pedestrian Underpass	64,827	523,322	0	18,684	0%	18,684	0
203-80-5948	Computer Equip./Software	1,754	908	1,000	0	0%	0	1,000
203-80-5966	Skid Loader	0	27,463	0	0	0%	0	3,000
	TOTAL CAPITAL OUTLAY	**444,935**	**1,330,841**	**1,819,675**	**49,051**	**3%**	**823,580**	**1,825,820**
	TOTAL EXPENDITURES	**1,027,531**	**1,921,530**	**2,309,660**	**369,954**	16%	**1,334,734**	**2,461,987**

WATER FUND

Account #	Account Title	Actual 12/31/2014	Actual 12/31/2015	Budgeted 12/31/2016	1st 8 Months 8/31/2016	% of 2016 Budget	Anticipated 2,016	Approved Budget 2017
REVENUE								
	TAXES							
204-01-3110	Property Taxes	87,803	87,880	87,058	87,058	100%	87,058	87,843
	TOTAL TAXES	**87,803**	**87,880**	**87,058**	**87,058**	100%	**87,058**	**87,843**
	CONTRIBUTED CAPITAL							
204-02-3365	Infrastructure Dedications	0	438,500	651,373	0	0%	161,636	112,654
204-02-3447	Uniform Capital Investment Fee	1,968,574	2,603,257	1,842,000	2,943,313	160%	3,460,000	2,686,250
	TOTAL CONTRIBUTED CAP.	**1,968,574**	**3,041,757**	**2,493,373**	**2,943,313**	118%	**3,621,636**	**2,798,904**
	OPERATING REVENUES							
204-03-3441	Water Sales	1,294,307	1,492,215	1,425,000	1,221,706	86%	1,879,548	1,900,000
204-03-3442	Shut-Off/Recon./Late/NSF/Trans	4,370	6,368	4,750	5,489	116%	8,445	8,500
204-03-3443	Hydrant Water Sales	7,111	801	2,500	3,002	120%	3,002	2,500
204-03-3447	Bulk Water Sales	6,563	7,763	6,500	10,923	168%	16,804	17,000
204-03-3635	Poudre RE-1 Irrig. Fees	0	0	8,000	0	0%	8,000	8,000
	TOTAL OPERATING	**1,312,352**	**1,507,148**	**1,446,750**	**1,241,120**	**86%**	**1,915,799**	**1,936,000**
	NON-OPERATING REVENUE							
204-04-3610	Investment Earnings	316	2,412	450	15,108	3357%	22,549	15,000
204-04-3625	Impact/Tap Fee Incentive	0	0	2,500	0	0%	0	2,500
	Cost Sharing B&G Club - Thimmig							58,500
204-04-3675	Intergovernmental Grants/Loans	0	0	0	0	0%	0	0
204-04-3690	Miscellaneous Revenue	2,362	3,690	1,000	26	3%	1,000	1,000
204-04-3910	Sale of Assets	4,430	0	0	1,048	0%	1,250	1,250
	TOTAL NON-OPERATING	**7,108**	**6,103**	**3,950**	**16,182**	**410%**	**24,799**	**78,250**
	TOTAL ALL REV/CONTRIB. CAP.	**3,375,837**	**4,642,888**	**4,031,131**	**4,287,673**	**106%**	**5,649,292**	**4,900,997**
	Cash & Equivalents - Beg. Of Year	***6,470,921***	***8,208,729***	***9,386,951***	***9,436,293***	***101%***	***9,436,293***	***12,437,755***
	Cash & Equivalents Available	9,846,758	12,851,617	13,418,082	13,723,965	102%	15,085,584	17,338,752
	TOTAL OPERATING EXPENSES	1,151,383	1,219,821	1,363,162	618,593	45%	1,470,838	1,634,960
	TOTAL NON-OPERATING EXP.	272,546	888,596	3,401,748	242,636	7%	1,176,991	5,960,999
	ADJUSTMENTS:	-214,101	-1,306,907					
	Cash & Equivalents - End Of Year	***8,208,729***	***9,436,293***	***8,653,172***	***12,862,736***	***149%***	***12,437,755***	***9,742,793***
							TABOR RES.	**128.26%**

EXPENDITURE Account #	Account Title	Actual 12/31/2014	Actual 12/31/2015	Budgeted 12/31/2016	1st 8 Months 8/31/2016	% of 2016 Budget	Anticipated 2,016	Approved Budget 2017
	ADMINISTRATION							
204-15-5100	Wages & Salaries	74,424	86,493	99,041	57,077	58%	99,041	103,282
204-15-5102	Benefits	21,035	22,201	27,603	14,131	51%	27,603	29,466
204-15-5154	Economic Development	0	0	2,500	0	0%	0	2,500
204-15-5213	Data Processing Supplies	1,267	1,105	1,750	141	8%	1,000	1,500
204-15-5214	Office Supplies	2,430	2,867	2,500	1,904	76%	2,843	3,000
204-15-5226	Executive Search	1,170	0	0	1,259	0%	0	0
204-15-5311	Postage	8,428	9,445	8,650	4,696	54%	7,960	9,000
204-15-5321	Printing Services	0	0	250	0	0%	0	250
204-15-5331	Publishing & Legal Notices	494	90	2,250	401	18%	598	1,000
204-15-5335	Dues & Subscriptions	1,868	1,613	2,750	1,635	59%	1,635	1,750
204-15-5338	Bank Service Charges	0	82	500	0	0%	0	0
204-15-5339	On-Line Utility Bill Pay-Fees	4,828	6,360	13,965	9,896	71%	14,770	16,000
204-15-5345	Telephone Services	6,365	8,085	6,750	5,032	75%	7,511	8,000
204-15-5348	Legal/Eng.-Water Rights Issues	0	0	15,000	371	2%	15,000	15,000
204-15-5352	Legal Service	0	1,505	10,000	0	0%	0	10,000
204-15-5353	Accounting & Audit	2,176	2,551	2,750	641	23%	2,530	2,750
204-15-5363	R&M Computer/Office Equip.	879	1,621	2,000	922	46%	1,377	2,000
204-15-5380	Travel & Training	500	870	2,500	607	24%	907	2,500
204-15-5382	Network Administration	1,170	1,260	1,500	585	39%	1,500	1,750
204-15-5384	Internet Service	659	758	1,000	688	69%	1,027	1,250
204-15-5386	E-Mail Services	0	0	0	487	0%	727	1,500
204-15-5402	Dev. Review/Misc. Consulting	0	0	10,000	0	0%	-	10,000
204-15-5495	Miscellaneous	430	137	1,250	0	0%	-	1,250
204-15-5510	Insurance & Bonds	36,696	37,311	39,150	36,753	94%	37,500	40,000
204-15-5560	County Treas. Fees	1,774	1,762	2,250	2,359	105%	1,750	2,000
204-15-5579	Software License/Support	2,199	2,211	3,000	1,800	60%	2,686	3,000
204-15-5947	Copier Expense	2,147	1,920	2,000	1,009	50%	2,000	2,250
	TOTAL ADMIN. EXPENSES	**170,938**	**190,246**	**260,909**	**142,395**	**55%**	**229,964**	**270,998**

Account #	Account Title	Actual 12/31/2014	Actual 12/31/2015	Budgeted 12/31/2016	1st 8 Months 8/31/2016	% of 2016 Budget	Anticipated 2016	Approved Budget 2017
	OPERATIONS							
204-34-5100	Wages & Salaries	175,896	214,770	238,937	153,880	64%	238,937	253,569
204-34-5102	Benefits	56,541	65,594	69,610	50,257	72%	69,610	86,661
204-34-5221	Chemicals	145,623	88,707	120,000	73,992	62%	125,410	130,000
204-34-5227	Plant Utilities	12,463	10,172	14,000	6,378	46%	10,810	14,000
204-34-5229	Drinking Water Program Fee	865	865	1,000	865	87%	865	1,000
204-34-5231	Fuel, Oil & Grease	13,743	11,710	14,000	5,409	39%	9,168	12,000
204-34-5233	R&M- Machinery & Equip. Parts	14,316	4,690	12,000	5,544	46%	8,274	12,000
204-34-5241	Shop Supplies	2,137	6,885	3,000	1,417	47%	2,115	3,000
204-34-5244	Tires & Tubes	0	675	4,000	1,168	29%	1,743	4,000
204-34-5323	WTP Cleaning Supplies	267	0	500	0	0%	-	500
204-34-5334	Water Testing	20,492	25,424	20,000	10,229	51%	22,500	25,000
204-34-5341	Electricity	89,188	75,295	17,500	49,867	285%	84,521	87,500
204-34-5351	Permit Fees	475	475	1,400	0	0%	475	1,400
204-34-5355	Engineering Services	8,002	22,236	5,000	13,797	276%	20,593	22,500
204-34-5370	Safety Workwear Allowance	1,061	1,769	1,331	871	65%	1,300	1,331
204-34-5371	Cell Phone/Accessories	154	54	250	0	0%	-	250
204-34-5372	Uniforms	0	80	1,725	1,344	78%	2,006	2,250
204-34-5380	Travel & Training	2,054	1,297	3,000	870	29%	1,299	3,000
204-34-5422	Small Tools	424	1,510	1,000	353	35%	527	1,000
204-34-5423	Sand & Gravel & Road Base	0	0	500	0	0%	-	500
204-34-5433	R&M Supp. / Serv. Plant	47,935	36,212	29,000	22,416	77%	33,456	32,500
204-34-5434	R&M Supp. / Serv. Lines	8,212	11,937	9,000	7,661	85%	11,434	12,000
204-34-5435	R&M Supp. / Serv. Hydrants	4,488	396	7,500	764	10%	1,140	5,000
204-34-5436	R&M Supp. / Serv. Res. & Ditch	0	0	3,500	0	0%	-	3,500
204-34-5439	R&M Supp. / Serv. Meters	1,978	6,053	4,000	3,839	96%	5,729	6,000
204-34-5440	Sludge Removal	57,843	0	60,000	38,457	64%	57,399	60,000
204-34-5455	Lab Supplies	6,357	7,821	7,500	2,132	28%	3,182	7,500
204-34-5460	Meter Testing	0	310	0	0	0%	-	0
204-34-5495	Miscellaneous	0	349	500	132	26%	196	500
204-34-5533	Equipment Rental	0	0	2,000	0	0%	-	2,000
204-34-5593	Raw Water Purchases	206,094	341,996	350,000	11,722	3%	435,650	475,000
204-34-5594	Nano Effluent Fees	82,802	77,250	78,000	0	0%	78,000	78,000
204-34-5941	Safety & First Aid Kits	269	919	1,000	258	26%	385	1,000
	TOTAL OPERATIONS	**959,680**	**1,015,451**	**1,080,753**	**463,622**	**43%**	**1,226,725**	**1,344,462**

Account #	Account Title	Actual 12/31/2014	Actual 12/31/2015	Budgeted 12/31/2016	1st 8 Months 8/31/2016	% of 2016 Budget	Anticipated 2,016	Approved Budget 2017
	NON-DEPRECIABLE CAP.							
204-70-5745	Water Rights	0	0	0	2,010	0%	0	0
204-70-5790	GIS/Mapping	20,450	2,150	4,500	1,491	33%	2,225	0
204-70-5829	Leak Detection - Line/Tanks	0	0	10,000	0	0%	-	10,000
204-70-5882	Wilson Well Rehabilitation	0	9,075	0	0	0%	-	
	Security Camera's - WTP	0	0	0	0	0%	0	2,500
204-70-5903	Water Meters	0	0	0	5,040	0%	7,522	0
204-70-5948	Computer Equip./Software	0	0	2,500	584	23%	872	2,500
204-70-5949	Office Equipment	315	699	1,500	158	11%	236	1,500
204-70-5963	Meter Replacement	0	2,200	0	0	0%	-	0
204-70-5969	Lab Equipment (Turbidometer)	0	0	3,000	3,295	110%	3,295	3,000
	TOTAL NON-DEPREC. CAP.	**20,765**	**14,124**	**21,500**	**12,577**	**58%**	**14,149**	**19,500**
	TOTAL ALL OPERATING EXPENSES	**1,151,383**	**1,219,821**	**1,363,162**	**618,593**	**45%**	**1,470,838**	**1,634,960**
	CAPITAL OUTLAY							
204-80-5668	Storage Tank Stirrers	0	0	100,000	0	0%	0	100,000
204-80-5716	Total Flow Meter Main Plnt	0	15,111	0	103,152	0%	103,152	0
204-80-5717	On-line Process Equipment	7,541	9,886	10,000	8,900	89%	8,900	15,000
204-80-5738	SCADA Computer System	27,107	63,268	10,000	9,944	99%	10,000	20,000
204-80-5745	Alternate/Emergency Souce Dev.	0	144,210	1,800,000	0	0%	0	1,800,000
204-80-5750	Infrastructure Dedications	0	438,500	651,373	0	0%	161,636	112,654
	Pitney Bowes - Postage Meter	0	0	0		0%	0	3,480
204-80-5762	Bonfire Eng (833) & Construc.	20,698				0%		
204-80-5767	Thimmig Prop. Eng. (835)	2,016				0%		
	Auto. Chlorine Valve/Controls	0	0	0	0	0%	0	30,000
	Back-Up 2 MGD Pump - WTP	0	0	0	0	0%	0	25,000
	Extension to Thimmig Property	0	0	0	0	0%	0	117,000
	Emergency Power - WTP	0	0	0	0	0%	0	200,000
	Hydrant Replacement Program	0	0	0	0	0%	0	25,000
	Tractor & Bushhog	0	0	0	0	0%	0	12,500
204-80-5820	Grant Ave. - 1st to 4th	0	0	260,000	28,580	11%	28,580	0
	Garfield - 1st to 3rd	0	0	0	0	0%	450,000	0
	Extend Water to Thimmig							117,000
204-80-5868	Nano Well Pump	0	0	10,000	0	0%	1,500	10,000
204-80-5871	New 1/2 Ton P/U Truck	0	0	0	0	0%	0	12,000
204-80-5872	New 1 Ton P/U Truck	14,109	24,577	12,000	11,855	99%	11,855	0
204-80-5886	Wilson Wells-Major Improvement	0	0	60,000	6,884	11%	45,000	0
204-80-5889	Folder Inserter	6,531				0%	0	0
204-80-5903	Water Meters - New Homes	31,659	30,883	17,760	29,591	167%	40,000	40,000
204-80-5943	WTP Expansion Design	0	0	50,000	0	0%	150,000	150,000
204-80-5849	WTP Expansion			200,000				3,000,000
204-80-5948	Computer Equip./Software	2,488	1,734			0%		
204-80-5951	Interrogator	0	0	0	1,321	0%	1,321	
204-80-5963	Meter Repalcement	0	0	30,000	912	3%	5,000	10,000
	TOTAL CAPITAL OUTLAY	**112,149**	**728,169**	**3,211,133**	**201,138**	**6%**	**1,016,944**	**5,799,634**
	DEBT SERVICE							
204-90-5612	Berkadia - Bond Principal	18,000	19,000	20,000	0	0%	20,000	22,000
204-90-5613	CWCB Loan-Principal	38,909	40,466	42,084	0	0%	42,084	43,767
204-90-5622	Berkadia - Bond Interest	11,785	10,841	9,500	4,750	50%	9,500	8,250
204-90-5623	CWCB Loan-Interest	18,554	16,993	15,509	0	0%	15,509	13,826
204-90-5626	2001 - CWR&PDA Loan Principal	53,012	55,154	87,403	28,407	33%	56,835	59,722
204-90-5627	2001 - CWR&PDA Loan Interest	20,137	17,974	16,119	8,340	52%	16,119	13,800
	TOTAL DEBT SERVICE	**160,397**	**160,427**	**190,615**	**41,497**	**22%**	**160,047**	**161,365**
	TOTAL ALL EXPENDITURES	**1,423,928**	**2,108,417**	**4,764,910**	**861,229**	**18%**	**2,647,829**	**7,595,959**

SEWER FUND

Account #	Account Title	Actual 12/31/2014	Actual 12/31/2015	Budgeted 12/31/2016	1st 8 Months 8/31/2016	% of 2016 Budget	Anticipated 2016	Approved Budget 2017
REVENUE								
	CONTRIBUTED CAPITAL							
205-02-3365	Infrastructure Dedications	0	218,000	415,682	0	0%	40,825	97,450
205-02-3446	Tap Fees	1,410,000	1,732,500	937,500	1,695,000	181%	$1,987,500	$1,312,500
	TOTAL CONTRIBUTED CAP.	**1,410,000**	**1,950,500**	**1,353,182**	**1,695,000**	**125%**	**2,028,325**	**1,409,950**
	OPERATING REVENUES							
205-03-3445	Sewer User Fees	811,204	974,231	795,000	721,571	91%	1,110,109	1,165,615
205-03-3446	Nano Effluent Waste Fees	82,802	77,250	80,000	0	0%	78,000	78,000
	TOTAL OPERATING	**894,006**	**1,051,481**	**875,000**	**721,571**	**82%**	**1,188,109**	**1,243,615**
	NON-OPERATING REVENUE							
205-04-3610	Investment Earnings	408	3,050	200	6,273	3136%	9,362	7,500
205-04-3622	Energy Impact Grant	170,658	279,342	0	0	0%	0	0
205-04-3640	WWTP Expansion Bond Proceeds	2,500,000						
	Cost Sharing B&G Club - Thimmig							31,500
205-04-3625	Impact/Tap Fee Incentive	0	0	2,500	0	0%	0	2,500
205-04-3627	WWTP Energy Efficiency Rebate	0	0	0	23,440	0%	0	0
205-04-3690	Miscellaneous Revenue	506	120	1,000	29	3%	250	1,000
205-04-3910	Sale of Assets	0	0	0	184	0%	250	250
	TOTAL NON-OPERATING	**2,671,572**	**282,512**	**3,700**	**29,925**	**809%**	**9,862**	**42,750**
	TOTAL ALL REV/CONTRIB. CAP.	**4,975,578**	**3,284,493**	**2,231,882**	**2,446,496**	**110%**	**3,226,296**	**2,696,315**
	Cash & Equivalents - Beg. Of Year	***2,596,210***	***3,337,225***	***1,698,638***	***3,918,424***	***231%***	***3,918,424***	***5,542,054***
	Cash & Equivalents Available	7,571,788	6,621,718	3,930,520	6,364,920	162%	7,144,720	8,238,369
	TOTAL OPERATING EXPENSES	533,712	558,116	695,523	379,507	55%	646,418	740,086
	TOTAL NON-OPERATING EXP.	1,915,773	4,549,963	1,223,095	841,675	69%	956,248	1,139,098
	ADJUSTMENTS:	-1,785,078	2,404,786					
	Cash & Equivalents - End Of Year	***3,337,225***	***3,918,424***	***2,011,902***	***5,143,739***	***256%***	***5,542,054***	***6,359,184***
							TABOR RES.	338.40%

Account #	Account Title	Actual 12/31/2014	Actual 12/31/2015	Budgeted 12/31/2016	1st 8 Months 8/31/2016	% of 2016 Budget	Anticipated 2016	Approved Budget 2017
	ADMINISTRATION							
205-15-5100	Wages & Salaries	70,040	81,951	92,235	54,045	59%	92,235	96,363
205-15-5102	Benefits	19,943	21,025	25,554	13,382	52%	25,554	27,245
205-15-5154	Economic Development	0	0	2,500	0	0%	0	2,500
205-15-5213	Data Processing Supplies	858	758	1,300	8	1%	750	1,200
205-15-5214	Office Supplies	1,889	2,864	3,000	1,640	55%	2,447	3,000
205-15-5226	Executive Search	1,170	0	0	1,259	0%	-	0
205-15-5311	Postage	4,876	5,706	4,500	2,853	63%	4,258	4,500
205-15-5331	Publishing & Legal Notices	669	90	1,500	497	33%	742	1,500
205-15-5335	Dues & Subscriptions	1,382	1,131	1,500	1,130	75%	1,130	1,500
205-15-5338	Bank Service Charges	0	56	250	0	0%	-	250
205-15-5339	On-line Utility Bill Pay-Fees	2,947	3,909	6,365	7,048	111%	10,520	12,000
205-15-5345	Telephone Services	6,055	7,897	6,000	4,834	81%	8,193	8,250
205-15-5352	Legal Service	25,000	0	2,000	0	0%	-	2,000
205-15-5353	Accounting & Audit	1,865	4,687	2,350	547	23%	2,250	2,500
205-15-5363	R&M Computer/Office Equip.	559	1,192	1,000	689	69%	1,029	1,200
205-15-5380	Travel & Training	500	817	2,500	607	24%	907	2,500
205-15-5382	Network Administration	975	1,050	1,250	488	39%	826	1,250
205-15-5384	Internet Service	86	534	1,250	1,003	80%	1,497	1,500
205-15-5386	E-Mail Services	0	0	0	421	0%	628	1,000
205-15-5401	Grants/Loans - Consulting	0	0	2,500	0	0%	-	2,500
205-15-5402	Dev. Review/Misc. Consulting	0	0	2,500	0	0%	-	2,500
205-15-5495	Miscellaneous	429	127	750	0	0%	250	750
205-15-5510	Insurance & Bonds	13,656	13,950	18,750	21,380	114%	21,500	22,575
205-15-5560	County Treas. Fees	0	0	0	10	0%	14	25
205-15-5579	Software License/Support	2,199	2,211	2,750	1,800	65%	2,686	275
205-15-5638	2014 Bond Underwriting Fee	25,000	0	0	0	0%	-	0
205-15-5640	Paying Agent Fee	500	417	0	500	0%	746	750
205-15-5947	Copier Expense	2,147	1,920	2,000	1,009	50%	1,710	2,000
	TOTAL ADMIN. EXPENSES	**182,748**	**152,291**	**184,304**	**115,149**	**62%**	**179,873**	**201,633**

Account #	Account Title	Actual 12/31/2014	Actual 12/31/2015	Budgeted 12/31/2016	1st 8 Months 8/31/2016	% of 2016 Budget	Anticipated 2016	Approved Budget 2017
	OPERATIONS							
205-34-5100	Wages & Salaries	130,381	167,041	202,489	111,720	55%	202,489	218,525
205-34-5102	Benefits	43,621	55,775	59,049	32,098	54%	59,049	67,047
205-34-5221	Chemicals	14,828	14,292	20,000	8,812	44%	14,936	20,000
205-34-5228	State Discharge Pernit	2,683	2,435	5,000	2,398	48%	3,579	5,000
205-34-5231	Fuel, Oil & Grease	9,213	6,388	10,000	3,490	35%	5,916	10,000
205-34-5233	R&M- Machinery & Equip. Parts	4,432	15,252	10,000	12,389	124%	18,491	15,000
205-34-5241	Shop Supplies	1,168	1,130	2,250	1,705	76%	2,545	2,500
205-34-5244	Tires & Tubes	0	2,142	2,000	0	0%	-	2,000
205-34-5341	Electricity	58,284	71,489	90,000	43,257	48%	73,317	90,000
205-34-5342	Water	11,695	12,823	12,000	9,202	77%	13,735	14,500
205-34-5343	Sewer	3,046	0	0	0	0%	-	0
205-34-5344	Natural Gas	9,857	7,491	9,500	3,093	33%	5,242	9,500
205-34-5346	Storm Drainage	747	0	750	0	0%	850	850
205-34-5355	Engineering Services	3,330	5,479	2,500	1,285	51%	1,919	2,500
205-34-5370	Safety Workwear Allowance	395	580	781	249	32%	372	781
205-34-5371	Cell Phone/Accessories	0	0	0	0	0%	-	0
205-34-5372	Uniforms	0	60	1,300	1,013	78%	1,512	1,750
205-34-5380	Travel & Training	2,471	2,039	3,000	300	10%	448	3,000
205-34-5422	Small Tools	204	315	1,000	64	6%	750	1,000
205-34-5423	Sand & Gravel & Road Base	0	0	500	0	0%	-	500
205-34-5433	R&M Supp. / Serv. Plant	19,447	16,036	21,000	8,508	41%	14,420	20,000
205-34-5434	R&M Supp. / Serv. Lines	7,117	6,937	4,500	9,167	204%	13,682	12,500
205-34-5440	Emergency Sludge Disposal	12,752	7,768	20,000	4,510	23%	6,731	15,000
205-34-5455	Lab Supplies	3,531	4,976	4,500	2,584	57%	3,856	5,000
205-34-5495	Miscellaneous	64	381	500	1,022	204%	1,525	500
205-34-5533	Equipment Rental	443	0	1,000	0	0%	-	1,000
205-34-5554	Sewer Testing	4,378	4,006	6,000	2,756	46%	4,113	6,000
205-34-5941	Safety & First Aid Kits	36	0	500	0	0%	-	500
205-34-5972	Confined Space Entry	1,692	0	1,000	0	0%	-	1,000
	TOTAL OPERATIONS	**345,814**	**404,835**	**491,119**	**259,622**	**53%**	**449,475**	**525,953**

Account #	Account Title	Actual 12/31/2014	Actual 12/31/2015	Budgeted 12/31/2016	1st 8 Months 8/31/2016	% of 2016 Budget	Anticipated 2016	Approved Budget 2017
	TOTAL ADMIN./OPERATING EXPENSES	**528,562**	**557,126**	**675,423**	**374,771**	**55%**	**629,348**	**727,586**
	NON-DEPRECIABLE CAP.							
205-70-5790	GIS/Mapping	4,871	546	1,100	364	33%	544	
205-70-5948	Computer Equip./Software	0	0	4,000	584	15%	872	4,000
205-70-5949	Office Equipment	279	444	1,500	158	11%	236	1,500
	Security Camera's - WTP	0	0	0	0	0%	0	2,500
205-70-5961	Sludge Pump	0	0	10,000	0	0%	10,000	0
205-70-5969	Lab Equipment (Turbidometer)	0	0	3,500	3,630	104%	5,418	4,500
	TOTAL NON-DEPREC. CAP.	**5,150**	**990**	**20,100**	**4,737**	**24%**	**17,070**	**12,500**
	TOTAL ALL OPERATING EXPENSES	**533,712**	**558,116**	**695,523**	**379,507**	**55%**	**646,418**	**740,086**
	CAPITAL OUTLAY							
205-80-5717	On-line Process Equipment	0	0	12,000	0	0%	12,000	12,000
205-80-5749	Sewer Main-Roos.: 4th-5th Eng	0	0	10,000	0	0%	10,000	0
205-80-5750	Infrastructure Dedications	0	218,000	415,682	0	0%	0	97,450
205-80-5762	Bonfire Eng (833) & Construc	16,673	0	0	0	0%	0	0
205-80-5767	Thimmig Prop. Eng. (835)	1,232	0	0	0	0%	0	0
	Tractor & Bushhog	0	0	0	0	0%	0	12,500
	Pitney Bowes Postage Meter	0	0	0	0	0%	0	2,220
205-80-5790	GIS/Mapping	0	0	0	0	0%	0	0
205-80-5872	New 1 Ton P/U Truck	13,429	24,609	12,000	11,855	99%	11,855	0
	Design Sewer Rehab - Roos. 4th to 5th							5,000
	Sewer Rehab Roos. 4th to 5th							40,000
	CIPP (lining for 10 miles)							50,000
205-80-5876	Off-Site Sewer - WCP	12,910	0	0	0	0%	0	0
205-80-5889	Folder Inserter	5,198	0	0	0	0%	0	0
205-80-5904	WWTP Sidewalks	0	0	12,000	0	0%	12,000	0
205-80-5916	SCADA Upgrade	0	0	20,000	600	3%	2,500	10,000
205-80-5920	Clarifyer Upgrades	0	0	50,000	0	0%	0	105,000
	Extend Sewer to Thimmig							63,000
205-80-5925	WWTP Expansion - Design	351,749	11,335	0	0	0%	0	0
205-80-5927	WWTP Expansion	1,052,324	3,596,645	0	234,971	0%	250,000	0
205-80-5948	Computer Equip./Software	1,040	1,734	0	0	0%	0	0
205-80-5951	Wet Well Pump	0	8,766	0	0	0%	0	10,000
205-80-5969	Lab Equipment	0	0	0	0		0	0
205-80-5979	Sewer Camera	0	0	22,000	0	0%	0	45,000
	TOTAL CAPITAL OUTLAY	**1,454,555**	**3,861,089**	**553,682**	**247,426**	**45%**	**298,355**	**452,170**
205-82-5634	2002 CWR&PDA Loan Reserve	132,414	154,560	168,856	93,693	55%	157,337	181,896
	TOTAL RESERVE	**132,414**	**154,560**	**168,856**	**93,693**	**55%**	**157,337**	**181,896**
	DEBT SERVICE							
205-90-5614	2002-CWR&PDA - Loan Principal	243,752	254,585	260,002	260,002	100%	260,002	270,835
205-90-5615	2002-CWR&PDA - Loan Interest	85,052	75,569	67,727	67,727	100%	67,727	62,169
205-90-5616	2014 WWTP Bonds - Principal	0	105,000	100,000	100,000	100%	100,000	100,000
205-90-5617	2014 WWTP Bonds - Interest	0	99,160	72,828	72,828	100%	72,828	72,028
	TOTAL DEBT SERVICE	**328,804**	**534,314**	**500,557**	**500,556**	**100%**	**500,556**	**505,032**

STORM DRAINAGE FUND

Account #	Account Title	Actual 12/31/2014	Actual 12/31/2015	Budgeted 12/31/2016	1st 8 Months 8/31/2016	% of 2016 Budget	Anticipated 2016	Approved Budget 2017
REVENUE								
	TAXES							
207-01-3312	Motor Vehicle Spec. Ownership	5,682	6,340	5,250	4,602	88%	6,903	7000
207-01-3313	Motor Vehicle Registration Tax	2,520	2,755	2,300	1,884	82%	2,990	3000
207-01-3337	Road & Bridge Tax	1,425	1,454	1,750	3,358	192%	3,426	3500
	TOTAL TAXES	**9,627**	**10,550**	**9,300**	**9,844**	**106%**	**13,319**	**13,500**
	CONTRIBUTED CAPITAL							
207-02-3365	Infrastructure Dedications	0	218,000	502,628	0	0%	40,840	0
207-02-3451	TOW Strm Drn BP Impact	48,105	47,302	25,000	65,461	262%	87,281	$70,000
207-02-3453	AUTH - Strm Drn BP Impact	96,211	94,603	50,000	130,922	262%	174,563	$70,000
	TOTAL CONTRIBUTED CAP.	**144,316**	**359,905**	**577,628**	**196,383**	**34%**	**302,684**	**140,000**
	OPERATING REVENUES							
207-03-3449	TOW Storm Drain Utility fees	131,277	139,937	140,000	99,068	71%	147,863	193,750
207-03-3452	AUTH Storm Drain Utility Fees	226,747	239,899	240,000	170,115	71%	253,904	260,000
	TOTAL OPERATING	**358,023**	**379,836**	**380,000**	**269,183**	**71%**	**401,766**	**453,750**
	NON-OPERATING REVENUE							
207-08-3610	Investment Earnings	13	186	20	1,100	5498%	1,641	1,700
	Loan From General Fund	0	0	0	0	0%	420,000	0
	CDOT Grant - Cleve. Storm Drainage							100,000
	Cost Sharing B&G Club - Thimmig							30,500
207-08-3690	Miscellaneous Revenue	175	62	200	12	6%	18	200
207-08-3910	Sale of Assets	0	0	0	0	0%	-	0
	TOTAL NON-OPERATING	**187**	**248**	**220**	**1,112**	**505%**	**421,660**	**132,400**
	TRANSFERS							
207-09-3380	Transfer From General Fund	0	0	0	0	0%	0	0
207-09-3382	Transfer In From Street Fund	0	0	0	0	0%	0	0
	TOTAL TRANSFERS	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	Total Current Revenue	**512,154**	**750,538**	**967,148**	**476,522**	**49%**	**1,139,429**	**739,650**
Cash & Equivalents - Beg. Of Year		***654,945***	***739,427***	***807,501***	***848,218***	105%	***848,218***	***433,006***
CASH & EQUIVALENTS AVAILABLE		1,167,099	1,489,965	1,774,649	1,324,740	75%	1,987,647	1,172,656
TOTAL STORM DRAIN EXPENDITURES		418,439	672,477	1,605,025	110,083	7%	1,554,641	1,132,865
ADJUSTMENTS:		-9,232	30,730					
Cash & Equivalents - End Of Year		***739,427***	***848,218***	***169,624***	***1,214,657***	716%	***433,006***	***39,791***
						TABOR RES.	**27.85%**	**3.51%**

Account #	Account Title	Actual 12/31/2014	Actual 12/31/2015	Budgeted 12/31/2016	1st 8 Months 8/31/2016	% of 2016 Budget	Anticipated 2016	Approved Budget 2017
	ADMINISTRATION							
207-15-5100	Wages & Salaries	17,209	19,689	21,576	12,999	60%	21,576	22,539
207-15-5102	Benefits	4,390	4,737	6,173	3,016	49%	6,173	15,472
207-15-5154	Economic Devlopment	0	0	1,000	0	0%	-	1000
207-15-5214	Office Supplies	1,670	2,855	1,750	1,622	93%	2,421	2500
207-15-5226	Executive Search	234	0	0	252	0%	252	0
207-15-5311	Postage	960	1,090	1,000	545	55%	924	1000
207-15-5331	Publishing & Legal Notices	0	0	250	0	0%	-	250
207-15-5335	Dues & Subscriptions	127	168	130	95	73%	142	150
207-15-5338	Bank Service Charges	0	12	100	0	0%	-	100
207-15-5339	On-Line Utility Bill Pay-Fees	1,343	1,768	3,720	2,546	68%	3,800	3800
207-15-5345	Telephone Services	288	491	500	184	37%	312	500
207-15-5352	Legal Services	0	0	750	0	0%	-	750
207-15-5353	Accounting & Audit	725	850	900	219	24%	880	950
207-15-5363	R&M Computer/Office Equip.	303	470	400	381	95%	568	500
207-15-5380	Travel & Training	60	189	500	103	21%	154	500
207-15-5382	Network Administration	130	140	250	65	26%	130	250
207-15-5384	Internet Service	86	65	250	62	25%	105	250
207-15-5386	E-Mail Services	0	0	0	45	0%	68	150
207-15-5495	Miscellaneous	107	120	450	13	3%	100	250
207-15-5510	Insurance & Bonds	3,002	3,089	3,250	3,048	94%	3,050	3225
207-15-5522	Authority Utilities Payments	223,944	240,824	240,000	810	0%	253,904	260,000
207-15-5524	Authority BP Impact Payments	96,211	94,603	50,000	0	0%	174,563	70,000
207-15-5560	County Treas. Fees	0	0	0	23	0%	34	50
207-15-5562	County Clerk Fees	0	0	0	0	0%	-	0
207-15-5579	Software License/Support	2,199	2,211	2,400	1,800	75%	2,686	2750
207-15-5947	Copier Expense	2,147	1,920	2,000	1,009	50%	1,710	2000
	TOTAL ADMIN. EXPENSES	**355,137**	**375,292**	**337,349**	**28,837**	**9%**	**473,552**	**388,936**
	OPERATIONS							
207-34-5100	Wages & Salaries	23,460	20,133	15,876	10,594	67%	15,876	16,383
207-34-5102	Benefits	8,513	7,656	4,735	4,121	87%	4,735	4,859
207-34-5231	Fuel, Oil & Grease	2,291	1,721	2,500	871	35%	1,476	2500
207-34-5233	R&M- Machinery & Equip. Parts	0	0	2,500	0	0%	1,000	2500
207-34-5241	Shop Supplies	8	0	750	37	5%	62	750
207-34-5244	Tires & Tubes	0	0	750	0	0%	500	750
207-34-5355	Engineering Services	9,240	5,496	25,000	653	3%	1,107	25000
207-34-5370	Safety Workwear Allowance	0	23	162	0	0%	100	162
207-34-5372	Uniforms	0	13	275	214	78%	363	375
207-34-5380	Travel & Training	0	0	500	0	0%	100	500
207-34-5422	Small Tools	0	0	150	0	0%	125	150
207-34-5423	Sand & Gravel & Roadbase	0	0	0	0	0%	-	0
207-34-5424	Fabricated Material (Asphalt)	0	0	500	0	0%	500	500
207-34-5425	Street Maint.-Crack Seal,etc.	0	0	0	0	0%	-	0
207-34-5451	R&M Services-Street Sweeper	0	0	200	0	0%	150	200
207-34-5453	R&M Supplies - Street Sweeper	248	0	500	0	0%	200	500
207-34-5495	Miscellaneous	0	45	150	0	0%	50	150
207-34-5533	Equipment Rental	0	0	1,500	0	0%	-	1500
	TOTAL OPERATIONS	**43,759**	**35,088**	**56,048**	**16,490**	**29%**	**26,344**	**56,779**

Account #	Account Title	Actual 12/31/2014	Actual 12/31/2015	Budgeted 12/31/2016	1st 8 Months 8/31/2016	% of 2016 Budget	Anticipated 2016	Approved Budget 2017
	NON-DEPRECIABLE CAP.							
207-70-5772	Jefferson Ave/Ace Hrdwr Xing	504	0	0	0	0%	0	0
207-70-5790	GIS/Mapping	9,009	1,073	0	663	0%	1,123	0
207-70-5797	Impervious Surface Analysis	0	0	0	2,320	0%	3,932	0
207-70-5840	Replace 1 TBA Alley Pan	0	0	0	0	0%	0	0
207-70-5841	Storm Drain Improvements	2,837	0	8,000	3,365	42%	5,703	8000
207-70-5848	BBRSA Property Assessment	0	0	0	1,127	0%	1,910	0
207-70-5948	Computer Equip./Software	0	0	1,000	84	8%	250	1000
207-70-5949	Office Equipment	56	414	0	158	0%	200	250
	TOTAL NON-DEPREC. CAP.	**12,405**	**1,488**	**9,000**	**7,717**	**86%**	**13,119**	**9,250**

Account #	Account Title	Actual 12/31/2014	Actual 12/31/2015	Budgeted 12/31/2016	1st 8 Months 8/31/2016	% of 2016 Budget	Anticipated 2016	Approved Budget 2017
	CAPITAL OUTLAY							
207-80-5662	Bonfire Storm Drain Extention	0	0	0	0	0%	0	0
207-80-5667	Thimmig StormDrain Const.	5,539	0	0	0	0%	0	0
207-80-5750	Infrastructure Dedications	0	218,000	502,628	0	0%	40,840	0
	Pitney Bowes Postage Meter	0	0	0	0	0%	0	300
207-80-5826	NAPA Storm Sewer Extention	0	18,000	0	0	0%	0	0
	Thimmig Detention Pond							61,000
207-80-5917	Garfield Storm Drainage Eng.	0	24,610	0	52,233	0%	88,530	0
207-80-5918	Garfield Storm Drainage	0	0	500,000	4,807	1%	892,256	350,000
207-80-5883	Old Town Street Re-Hab Program	0	0	100,000	0	0%	0	0
207-80-5889	Folder Inserter	1,599	0	0	0	0%	0	0
	Cleveland Ave. Design	0	0	0	0	0%	20,000	0
	Cleveland Ave. & 4th Storm Drainage	0	0	100,000	0	0%	0	200,000
	TOTAL CAPITAL OUTLAY	**7,138**	**260,610**	**1,202,628**	**57,040**	**5%**	**1,041,626**	**611,300**
	DEBT							
	Repay General Fund Loan	0	0	0	0	0%	0	**66,600**
	TOTAL EXPENDITURES	**418,439**	**672,477**	**1,605,025**	**110,083**	**7%**	**1,554,641**	**1,132,865**

CONSERVATION TRUST FUND

Account #	Account Title	Actual 12/31/2014	Actual 12/31/2015	Budgeted 12/31/2016	1st 8 Months 8/31/2016	% of 2016 Budget	Anticipated 2016	Approved Budget 2017
REVENUE								
209-08-3610	Investment Earnings	199	230	200	187	94%	250	250
209-08-3701	Lottery Receipts	63,595	64,466	65,000	44,114	68%	65,000	66,000
209-08-3710	Entitlements	0	0	0	0	0%	0	0
	Total Current Revenue	63,794	64,695	65,200	44,302	68%	65,250	66,250
	Beginning Fund balance	**368,741**	**432,535**	**316,735**	**317,230**	**100%**	**317,230**	**382,480**
	TOTAL CTF REVENUE	432,535	497,230	381,935	361,532	95%	382,480	448,730
EXPENDITURE								
209-15-5908	Holiday Lighting	0	0	0	0	0%	0	0
209-15-5909	Senior Support	0	0	0	0	0%	0	0
209-15-5931	Lion's Hall Expansion	0	0	0	0	0%	0	0
209-15-5932	Fireworks	0	0	0	0	0%	0	0
209-15-5933	Senior's Van	0	0	0	0	0%	0	0
209-15-5934	Trans. To General Fund - CAC	0	0	0	0	0%	0	0
209-15-5935	Ball Park & Bleachers	0	0	0	0	0%	0	0
209-15-5936	Trans. To Park Fund	0	180,000	0	0	0%	0	0
209-15-5937	Trans. To General Fund - Rec.	0	0	0	0	0%	0	0
209-56-5210	Park Fund Transfer	0	0	0	0	0%	0	0
	TOTAL CTF EXPENDITURES	0	180,000	0	0	0%	0	0
	Year End Fund Balance	**432,535**	**317,230**	**381,935**	**361,532**	**95%**	**382,480**	**448,730**

PARK FUND

Account #	Account Title	Actual 12/31/2014	Actual 12/31/2015	Budgeted 12/31/2016	1st 8 Months 8/31/2016	% of 2016 Budget	Anticipated 2016	Approved Budget 2017
REVENUE								
	TAX REVENUE							
210-01-3130	Sales Tax	286,944	345,373	281,896	272,889	97%	409,334	410,000
210-01-3140	Use Tax Building Materials	214,682	270,900	154,805	272,776	176%	409,164	270,203
210-01-3315	MV Sales/Use Tax	164,356	184,983	290,000	196,688	68%	298,012	96,000
210-01-3700	Open Space Sales Tax	190,388	202,065	210,000	129,426	62%	205,438	210,000
	TOTAL TAXES	**856,369**	**1,003,322**	**936,701**	**871,779**	**93%**	**1,321,948**	**986,203**
	FEES & PERMITS							
210-02-3381	Trail Impact Fee	6,300	101,100	56,250	101,250	180%	120,000	78,750
210-02-3620	BP Park Impact Fee	179,400	216,800	125,000	207,200	166%	248,000	175,000
	TOTAL FEES & PERMITS	**185,700**	**317,900**	**181,250**	**308,450**	**170%**	**368,000**	**253,750**
	REC FEES & CHARGES							
210-05-3174	Field Rentals	0	0	0	1,044	0%	1,566	1,500
210-05-3175	Recreation Fees	57,391	66,701	65,075	66,312	102%	75,354	80,000
210-05-3177	Batting Cages Fees/Sales	2,210	1,649	2,538	2,411	95%	2,500	2,500
	TOTAL REC FEES & CHARGES	**59,602**	**68,350**	**67,613**	**69,767**	**103%**	**79,420**	**84,000**
	Misc. Revenue							
210-08-3505	Misc. Grants / Contributions	25,750	5,500	0	500	0%	500	0
210-08-3610	Investment Earnings	270	519	300	1,088	363%	1,623	1,000
210-08-3635	Poudre RE-1 Irrig. Fees	4,866	0	0	0	0%	0	0
210-08-3645	GOCO Grants	0	0	0	0	0%	0	0
210-08-3650	WCP Loan Proceeds	2,400,000	0	0	0	0%	0	0
210-08-3690	Miscellaneous Revenue	1,644	466	250	0	0%	350	250
210-08-3805	Grants (Misc)	0	0	0	0	0%	0	0
210-08-3807	Windsor Ditch Ped. Bridge Grnt	0	0	0	0	0%	0	0
210-08-3910	Sale of Assets	0	0	0	1,309	0%	1500	500
	TOTAL MISC.	**2,432,531**	**6,484**	**550**	**2,897**	**527%**	**3,973**	**1,750**
210-09-3201	Transfer-In From General Fund	0	350,000	0	0	0%	0	0
210-09-3800	Transfer-In From Cons. Trust	0	180,000	0	0	0%	0	0
	TOTAL TRANSFERS	**0**	**530,000**	**0**	**0**	0%	**0**	**0**
Total Current Revenue		**3,534,202**	**1,926,056**	**1,186,114**	**1,252,893**	**106%**	**1,773,342**	**1,325,703**
Beginning Fund Balance		1,045,437	3,291,449	149,850	438,094	292%	438,094	935,626
TOTAL FUNDS AVAILABLE		4,579,639	5,217,505	1,335,964	1,690,986	127%	2,211,435	2,261,329
TOTAL PARK FUND EXPEND.		1,288,644	4,782,094	1,300,701	723,538	56%	1,275,810	1,533,463
Accounting Adjustments		455	2,682					
Year End Fund Balance		3,291,449	438,094	35,263	967,448	2744%	935,626	727,866
							TABOR RES.	32.19%

Account #	Account Title	Actual 12/31/2014	Actual 12/31/2015	Budgeted 12/31/2016	1st 8 Months 8/31/2016	% of 2016 Budget	Anticipated 2016	Approved Budget 2017
EXPENDITURE								
	ADMINISTRATIVE							
210-15-5100	Wages & Salaries	37,949	45,474	50,072	26,612	53%	50,072	52,458
210-15-5102	Benefits	11,628	12,681	14,038	7,283	52%	14,038	15,472
210-15-5214	Office Supplies	1,948	2,736	2,250	1,630	72%	2,763	2,800
210-15-5226	Executive Search	780	0	0	839	0%	1,423	0
210-15-5311	Postage	101	101	100	50	50%	85	100
210-15-5329	HOA Fees	360	360	750	360	48%	360	360
210-15-5331	Publishing & Legal Notices	63	0	75	38	51%	64	75
210-15-5335	Dues & Subscriptions	540	539	600	541	90%	541	600
210-15-5338	Bank Service Charges	0	86	100	0	0%	-	0
210-15-5345	Telephone Services	2,437	3,235	2,500	1,880	75%	3,186	3,200
210-15-5353	Audit Fee	1,554	1,822	2,000	469	23%	3,995	4,000
210-15-5363	R&M Computer/Office Equip.	144	317	250	196	78%	332	350
210-15-5380	Travel & Training	188	443	350	314	90%	532	550
210-15-5382	Network Administration	390	420	400	195	49%	390	400
210-15-5384	Internet Service	962	1,033	1,050	726	69%	1,230	1,250
210-15-5386	E-Mail Services	0	0	0	443	0%	750	1,000
210-15-5495	Miscellaneous	24	249	150	0	0%	150	200
210-15-5510	Insurance & Bonds	4,330	4,442	9,600	12,860	134%	13,000	13,650
210-15-5562	County Clerk Fees	8,218	9,249	9,000	9,834	109%	14,901	4,800
210-15-5579	Software License/Support	1,818	1,818	1,900	1,395	73%	2,365	2,400
210-15-5639	WCP Loan Fees	10,000	0	0	0	0%	-	0
210-15-5947	Copier Expense	2,147	1,920	1,250	1,009	81%	1,710	1,800
	TOTAL ADMIN. EXPENDITURES	**85,583**	**86,925**	**96,435**	**66,675**	**69%**	**111,888**	**105,465**
	OPERATIONS							
210-34-5100	Wages & Salaries	102,465	95,457	130,304	65,753	50%	130,304	133,357
210-34-5102	Benefits	33,527	30,785	39,255	20,406	52%	39,255	40,568
210-34-5221	Pond Chemicals	0	1,383	1,500	0	0%	0	1,500
210-34-5231	Fuel, Oil & Grease	1,603	1,483	2,000	819	41%	1,388	2,000
210-34-5233	R&M- Machinery & Equip. Parts	5,013	6,510	6,000	2,443	41%	4,141	6,000
210-34-5234	Irrig. Water Assessments	580	349	4,310	250	6%	424	4,310
210-34-5237	Irrig. Sys. Supplies/Repairs	6,594	6,461	7,500	4,474	60%	7,583	10,000
210-34-5239	Wells & Well Houses	1,300	1,355	500	159	32%	269	500
210-34-5241	Shop Supplies	3,410	5,145	1,750	2,010	115%	3,406	5,000
210-34-5244	Tires & Tubes	950	846	1,250	125	10%	212	1,250
210-34-5252	Tree Replacement & Trimming	4,279	960	6,000	4,766	79%	8,078	12,000
210-34-5253	Tree Spraying	7,170	7,151	10,000	8,926	89%	15,128	14,000
210-34-5254	Parks Playground & General R&M	0	0	20,000	4,745	24%	8,043	20,000
	Splash Pad Chemicals	0	0	0	0	0%	0	**7,000**
210-34-5341	Electricity	17,607	4,109	2,500	7,249	290%	12,286	18,000
210-34-5342	Water	22,331	22,805	20,000	11,865	59%	20,111	22,500
210-34-5343	Sewer	167	177	300	343	114%	582	750
210-34-5344	Natural Gas	680	660	750	285	38%	571	750
210-34-5346	Storm Drainage	827	878	700	858	123%	1,453	1,500
210-34-5365	Toilet Rental	10,420	9,963	11,500	6,435	56%	10,907	11,500
210-34-5366	Services - Parks & Lawn Care	44,245	40,610	60,000	36,598	61%	62,031	65,000
210-34-5370	Safety Workwear Allowance	383	342	400	185	46%	314	400
210-34-5372	Uniforms	0	55	1,175	915	78%	1,552	1,750
210-34-5380	Travel & Training	0	60	250	83	33%	140	250
210-34-5397	Weed Control	498	346	2,000	0	0%	-	2,000
210-34-5420	Small Parks Equipment	0	0	0	112	0%	190	1,500
210-34-5422	Small Tools	936	1,656	1,250	902	72%	1,529	1,750
210-34-5423	Sand, Gravel, Mulch	1,918	442	1,800	1,073	60%	1,819	12,000
210-34-5495	Miscellaneous	897	770	500	179	36%	303	500
210-34-5533	Equipment Rental	0	145	1,250	0	0%	250	1,250
210-34-5941	Safety & First Aid Kits	155	925	300	0	0%	300	300
	TOTAL OPERATIONS	**267,955**	**241,828**	**335,044**	**181,960**	**54%**	**332,569**	**399,185**

Account #	Account Title	Actual 12/31/2014	Actual 12/31/2015	Budgeted 12/31/2016	1st 8 Months 8/31/2016	% of 2016 Budget	Anticipated 2016	Approved Budget 2017
	RECREATION							
210-51-5100	Wages & Salaries	115,678	126,157	158,254	85,156	54%	158,254	169,777
210-51-5102	Benefits	34,443	33,111	39,243	21,776	55%	39,243	45,337
210-51-5140	Youth Soccor	3,343	3,878	7,330	5,067	69%	5,693	7,330
210-51-5141	Summer Soccer	308	0	1,970	0	0%	-	1,970
210-51-5142	Youth Football	1,371	1,584	2,217	2,969	134%	4,431	4,500
210-51-5144	Youth Baseball	3,033	7,590	4,700	3,334	71%	4,976	5,000
210-51-5146	Youth Basketball	696	1,328	2,208	0	0%	-	2,208
210-51-5148	Youth Volleyball	1,283	1,525	2,031	1,403	69%	2,094	2,100
210-51-5149	Youth Tennis	0	0	3,300	0	0%	-	3,300
210-51-5160	Adult Dodgeball	0	0	335	0	0%	-	335
210-51-5162	Adult Softball	3,004	2,679	6,743	11,041	164%	16,479	17,000
210-51-5163	Adult Flag Football	0	0	440	0	0%	-	440
210-51-5164	Adult Volleyball	1,380	620	3,810	960	25%	1,433	1,500
210-51-5165	NCSO Referees	0	0	7,000	3,785	54%	5,649	6,500
210-51-5181	Rec. Prog. Supplies/Exp.	13,513	10,826	35,375	8,841	25%	13,195	15,000
210-51-5183	Batting Cages - Maint. & Oper.	556	202	4,500	1,696	38%	1,850	2,000
210-51-5185	Batting Cages - Electricity	813	1,286	1,000	1,918	192%	2,000	2,500
210-51-5191	Enrichment Classes	0	0	0	42	0%	63	250
	TOTAL REC.	**179,421**	**190,786**	**280,456**	**147,989**	**53%**	**255,363**	**287,047**
	NON-DEPRECIABLE CAP. (Operations)							
210-70-5721	Parks Master Plan	0	9,500	0	0	0%	0	0
210-70-5727	Water Rental	1,200	0	0	0	0%	0	0
210-70-5775	Viewpoint Park Pump-Mjr Repair	0	4,748	0	0	0%	0	0
210-70-5779	PAB Items	0	0	80,000	7,724	10%	27,000	133,000
210-70-5790	GIS/Mapping	7,082	992	2,500	663	27%	1,000	1,000
	WCP - Pump House Rennovation	0	0	0	0	0%	0	4,750
210-70-5824	Disk Golf Course	1,500	1,050	0	0	0%	0	0
210-70-5883	Replacement / New Equipment	0	874	0	2,198	0%	3,281	3,500
210-70-5911	D-T Skateboard Park	1,334	215	1,000	0	0%	1000	1,000
210-70-5942	Windsor Ditch Pedest. Bridge	0	18,000	0	0	0%	0	0
210-70-5948	Computer Equip./Software	0	0	0	280	0%	418	500
210-70-5949	Office Equipment	186	414	500	0	0%	350	500
	Total Operations - ND-Cap.	**11,302**	**35,793**	**84,000**	**10,865**	**13%**	**33,049**	**144,250**
	NON-DEPRECIABLE CAP. (Rec.)							
210-70-5168	Computer Equip./Software (Rec)	0	0	4,500	0	0%	1,000	2,500
210-70-5773	Ball Field Infield Rennovation	2,050	0	0	0	0%	0	0
210-70-5778	Ice Maker	0	639	3,500	0	0%	3,500	0
210-70-5806	Surv. Camera-Batting cages	0	0	1,500	0	0%	1,500	0
210-70-5809	Dugout Cover & Bench (PSD Mch)	0	0	3,200	0	0%	3,200	0
	Lawn Edger	0	0	0	0	0%	0	3,000
210-70-5825	Repair & Paint Gator Shed	0	0	1,000	0	0%	1,000	0
210-70-5831	Rec. Equipment Trailer	0	0	3,000	850	28%	850	0
210-70-5836	Laser Level Ballfields	0	0	2,500	0	0%	2,500	0
210-70-5838	Field Prep. Equipment	0	0	1,750	892	51%	1,750	0
210-70-5839	Wi-Fi @ WCP Ballfields	0	0	800	0	0%	800	0
	Total Recreation - ND-Cap.	**2,050**	**639**	**21,750**	**1,742**	**8%**	**16,100**	**5,500**
	Total All - ND-Cap.	**13,352**	**36,432**	**105,750**	**12,606**	**12%**	**49,149**	**149,750**

Account #	Account Title	Actual 12/31/2014	Actual 12/31/2015	Budgeted 12/31/2016	1st 8 Months 8/31/2016	% of 2016 Budget	Anticipated 2016	Approved Budget 2017
	CAPITAL OUTLAY							
210-80-5168	Computer Equip/Software (Rec)	0	2,217	0	0	0%	0	0
210-80-5466	Air Compressor	0	0	8,000	0	0%	0	13,000
210-80-5804	Ballfield Fence	11,106	0	0	0	0%	0	0
210-80-5808	WCP Design	97,566	10,077	0	0	0%	0	0
210-80-5815	Mower	0	0	18,000	17,985	100%	17,985	0
210-80-5856	WCP - Completion	612,334	4,110,565	0	101,816	0%	105,000	0
	Park Meadows (Redmon) Well Develc	0	0	0	0	0	0	71,000
	Concrete Trail System (Wellville)	0	0	0	0	0	0	50,000
	Utility Vehicle & RAHN Groomer	0	0	0	0	0	0	14,000
	Park Equipment Replacement							5,000
210-80-5863	Winnick Park Development	0	57,812	0	0	0%	0	0
210-80-5871	New 1/2 Ton P/U	0	0	11,000	11,840	108%	11,840	12,500
210-80-5872	New 1 Ton P/U Truck	9,935	0	0	0	0%	0	0
210-80-5942	Windsor Ditch Pedest. Bridge	9,852	0	160,000	2,995	2%	80,000	80,000
210-80-5943	Practice Baseball Field	0	0	0	0	0%	0	12,500
210-80-5944	Trail Design Jeff. to Wash.	0	0	0	32	0%	43000	0
	Trail Easement Acquisition	0	0	0	0	0%	0	50,000
210-80-5948	Computer Equip./Software	1,436	908	2,000	0	0%	0	0
210-80-5954	Trail WDPB to Man-O-War	0	0	15,000	0	0%	0	15,000
210-80-5966	Skid Loader	0	11,770	0	0	0%	0	0
	Total Capital Outlay	**742,229**	**4,193,349**	**214,000**	**134,668**	**63%**	**257,825**	**323,000**
210-90-5630	WCP - Principal	0	17,581	215,852	143,471	66%	215,852	220,891
210-90-5632	WCP - Interest	104	15,193	53,164	36,169	68%	53,164	48,125
		104	**32,774**	**269,016**	**179,640**	**67%**	**269,016**	**269,016**
	TOTAL EXPENDITURES	**1,288,644**	**4,782,094**	**1,300,701**	**723,538**	**56%**	**1,275,810**	**1,533,463**

LIBRARY TRUST FUND

Account #	Account Title	Actual 12/31/2014	Actual 12/31/2015	Budgeted 12/31/2016	1st 8 Months 8/31/2016	% of 2016 Budget	Anticipated 2016	Approved Budget 2017
REVENUE								
255-02-3372	Library Impact Fees	46,750	57,500	30,000	56,250	188%	65,000	43,750
255-08-3369	Lib. Spec. Contrib./Grants	0	0	175	0	0%	175	175
255-08-3373	Contributions/Fines/Misc.	0	200	200	0	0%	200	200
	TOTAL CURRENT REVENUE	**46,750**	**57,700**	**30,375**	**56,250**	**185%**	**65,375**	**44,125**
	Beginning Fund balance	***199,686***	***228,863***	***262,063***	***267,013***	***102%***	***267,013***	***310,113***
	TOTAL AVAILABLE	***246,436***	***286,563***	***292,438***	***323,263***	**111%**	***332,388***	***354,238***
EXPENDITURE								
255-55-5369	Lib. Spec. Contrib./Grants	1,678	0	175	0	0%	175	175
255-56-5739	Transfer To General Fund	15,895	19,550	10,200	0	0%	22,100	14,875
	TOTAL EXPENDITURE	***17,573***	***19,550***	***10,375***	***0***	**0%**	***22,275***	***15,050***
	Year End Fund Balance	***228,863***	***267,013***	***282,063***	***323,263***	115%	***310,113***	***339,188***

CERTIFICATION OF VALUATION BY LARIMER COUNTY ASSESSOR

Name of Jurisdiction: **035 - TOWN OF WELLINGTON** New Entity: No

IN LARIMER COUNTY ON 12/2/2016

USE FOR STATUTORY PROPERTY TAX REVENUE LIMIT CALCULATIONS (5.5% LIMIT) ONLY

IN ACCORDANCE WITH 39-5-121(2)(a) AND 39-5-128(1),C.R.S. AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES THE TOTAL VALUATION FOR ASSESSMENT FOR THE TAXABLE YEAR 2016 IN LARIMER COUNTY. COLORADO

1.	PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	$69,253,630
2.	CURRENT YEAR'S GROSS TOTALTAXABLE ASSESSED VALUATION: *	$71,365,260
3.	LESS TIF DISTRICT INCREMENT, IF ANY:	$0
4.	CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	$71,365,260
5.	NEW CONSTRUCTION: **	$4,081,820
6.	INCREASED PRODUCTION OF PRODUCING MINES: #	$0
7.	ANNEXATIONS/INCLUSIONS:	$14,129
8.	PREVIOUSLY EXEMPT FEDERAL PROPERTY: #	$0
9.	NEW PRIMARY OIL OR GAS PRODUCTION FROM ANY PRODUCING OIL AND GAS LEASEHOLD ## OR LAND (29-1-301(1)(b) C.R.S.):	$0
10.	TAXES COLLECTED LAST YEAR ON OMITTED PROPERTY AS OF AUG. 1 (29-1-301(1))(a) C.R.S.):	$0.00
11.	TAXES ABATED AND REFUNDED AS OF AUG. 1 (29-1-301(1)(a) C.R.S.) and (39-10-114(1)(a)(I)(B) C.R.S.):	$2,533.15

* This value reflects personal property exemptions IF enacted by the jurisdiction as authorized by Art. X. Sec.20(8)(b),Colo.

** New construction is defined as: Taxable real property structures and the personal property connected with the structure.

Jurisdiction must submit respective certifications (Forms DLG 52 AND 52A) to the Division of Local Government in order for the values to be treated as growth in the limit calculation.

Jurisdiction must apply (Forms DLG 52B) to the Division of Local Government before the value can be treated as growth in the limit calculation.

USE FOR 'TABOR' LOCAL GROWTH CALCULATIONS ONLY

IN ACCORDANCE WITH THE PROVISION OF ARTICLE X, SECTION 20, COLO CONST, AND 39-5-121(2)(b),C.R.S. THE ASSESSOR CERTIFIES THE TOTAL ACTUAL VALUATION FOR THE TAXABLE YEAR 2016 IN LARIMER COUNTY. COLORADO ON AUGUST 25, 2016

1.	CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: @	$673,978,050
	ADDITIONS TO TAXABLE REAL PROPERTY:	
2.	CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: !	$47,501,600
3.	ANNEXATIONS/INCLUSIONS:	$177,500
4.	INCREASED MINING PRODUCTION: %	$0
5.	PREVIOUSLY EXEMPT PROPERTY:	$0
6.	OIL OR GAS PRODUCTION FROM A NEW WELL:	$0
7.	TAXABLE REAL PROPERTY OMITTED FROM THE PREVIOUS YEAR'S TAX WARRANT: (If land and/or a structure is picked up as omitted property for multiple years, only the most current year's actual value can be reported as omitted property.)	$0
	DELETIONS FROM TAXABLE REAL PROPERTY:	
8.	DESTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS:	$132,330
9.	DISCONNECTIONS/EXCLUSION:	$0
10.	PREVIOUSLY TAXABLE PROPERTY:	$0

@ This includes the actual value of all taxable real property plus the actual value of religious, private schools, and charitable real property.

! Construction is defined as newly constructed taxable real property structures.

% Includes production from new mines and increases in production of existing producing mines.

IN ACCORDANCE WITH 39-5-128(1),C.R.S. AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES TO SCHOOL DISTRICTS : 1. TOTAL ACTUAL VALUE OF ALL TAXABLE PROPERTY:------------------->	$0

NOTE: All levies must be Certified to the Board of County Commissioners NO LATER THAN DECEMBER 15, 2016

Data Date: 12/1/2016

CERTIFICATION OF TAX LEVIES

December 13, 2016

Larimer County Board of Commissioners
PO Box 1190
Fort Collins, CO 80522

Dear Commissioners:

For the year 2017:

The Board of Trustees of the Town of Wellington hereby certifies a total levy of:	**13.669**
To be extended by you upon the total assessed valuation of:	**$71,365,260.00**
To Produce Revenue of:	**$975,491.74**

It is requested that these levies be separately identified in all tax statements.

The levies and revenue are for the following purposes:

CATEGORY	LEVY (Mills)	REVENUE
1. General Operating Expenditures	12.439	$887,712.47
2. Tax Credits	0.000	$0.00
3. Refunds/Abatements	0.000	$0.00
SUBTOTAL	12.439	$887,712.47
4. General Obligation Bonds	1.230	$87,779.27
5. Contractual Obligations Approved at Election	0.000	$0.00
6. Capital Expenditures levied pursuant to 29-2-301 (1.2) or 29-1-302(1.5) C.R.S. (Counties and Municipalities Only)	0.000	$0.00
7. Expenses Incurred in Reappraisal Ordered or Conducted by State Board (County Only)	0.000	$0.00
8. Payment of Excess State Equalization payments to School Districts (County Only)	0.000	$0.00
9. Other (specify)	0.000	$0.00
TOTAL	**13.669**	**$975,491.74**
	0.013669	

Contact Person: Patty Lundy - Daytime Phone #: 970-568-3381

Signed ______________________ Title: Town Administrator
Larry Lorentzen

NOTE: Certification must be to three decimal places only. Send copy to Division of Local Government.
If you are located in more than one county, please list all counties here:

ORDINANCE 24 – 2016

AN ORDINANCE ADOPTING THE BUDGET FOR THE TOWN OF WELLINGTON, COLORADO FOR THE CALENDAR YEAR BEGINNING THE 1ST DAY OF JANUARY, 2017, AND ENDING THE LAST DAY OF DECEMBER, 2017, ESTIMATING THE AMOUNT OF MONEY NECESSARY TO BE RAISED BY TAX LEVY BASED ON THE SAID BUDGET SO ADOPTED; ESTIMATING THE AMOUNT OF MONEY TO BE DERIVED FROM OTHER REVENUE SOURCES; SETTING FORTH ESTIMATED EXPENDITURES FOR EACH, AND DECLARING AN EMERGENCY.

WHERAS, the Town Administrator has been designated to prepare the annual budget for Wellington, Colorado, for the calendar year beginning January 1, 2017, and ending December 31, 2017, and has prepared the said budget and has submitted it to the Board of trustees; and

WHEREAS, the Board of Trustees has considered all relevant factors concerning the budget and made all adjustments to the budget deemed appropriate and proper; and

WHEREAS, the Board of Trustees is required by state law to adopt an annual budget prior to December 15, 2016,

NOW THEREFORE BE IT ORDAINED BY THE BOARD OF TRUSTEES FOR THE TOWN OF WELLINGTON, COLORADO:

SECTION 1. That the estimated revenue for the various funds of the Town of Wellington:

General Fund	**$ 7,076,529**
Street Fund	**$ 2,609,111**
Conservation Trust Fund	**$ 448,730**
Water Fund	**$17,338,752**
Sewer Fund	**$ 8,238,369**
Storm Drainage Fund	**$ 1,172,656**
Park Fund	**$ 2,261,329**
Library Trust Fund	**$ 354,238**
TOTAL	**$ 39,499,714**

SECTION 2. That the estimated expenditures for each fund of the Town of Wellington are as follows:

General Fund	**$3,412,267**
Street Fund	**$2,461,987**
Conservation Trust Fund	**$ 0**
Water Fund	**$7,595,959**
Sewer Fund	**$1,879,184**
Storm Drainage Fund	**$1,132,865**
Park Fund	**$1,533,463**
Library Trust Fund	**$ 15,050**
TOTAL	**$18,030,775**

SECTION 3. That the budget for the Town of Wellington, Colorado for the calendar year beginning January 1, 2017 and ending December 31, 2017, as heretofore submitted to the Board of Trustees by the Town Administrator, and as changed and amended by the Board of Trustees be, and the same hereby is adopted and approved as the budget for the Town of Wellington for the said fiscal year.

SECTION 4. That the budget herein approved and adopted shall be signed by the Mayor and the Town Clerk and made a part of the public records of the Town of Wellington.

SECTION 5. In the opinion of the Board of Trustees of the Town of Wellington, Larimer County, Colorado, this ordinance is necessary for the immediate protection and preservation of the public health, safety, convenience, and general welfare, and is enacted for that purpose and shall be in full force and effect after passage.

PASSED AND ADOPTED BY THE BOARD OF TRUSTEES OF THE TOWN OF WELLINGTON AND ORDERED PUBLISHED THIS 13TH DAY OF DECEMBER, 2016, AND ORDERED TO BECOME EFFECTIVE IMMEDIATELY UPON ADOPTION.

PUBLISHED IN FULL IN THE "Fort Collins Coloradoan" ON THE 13 DAY OF December, 2016.

Tim Singewald, Mayor

ATTEST:

Larry Lorentzen, Town Administrator/Town Clerk

ORDINANCE 25 - 2016

AN ORDINANCE LEVYING TAXES FOR THE YEAR 2016 TO DEFRAY COSTS OF MUNICIPAL GOVERNMENT OF WELLINGTON, COLORADO, FOR THE CALENDAR YEAR BEGINNING JANUARY 1, 2017, AND ENDING DECEMBER 31, 2017, AND DECLARING AN EMERGENCY.

WHEREAS, the Board of Trustees of the Town of Wellington has adopted the annual budget for the calendar year beginning January 1, 2016, and ending December 31, 2016, in accordance with the Local Government Budget Law, on December 8th, 2015; and

WHEREAS, the amount of money necessary to balance the budget for general operating expenses is **$887,712**; and

WHEREAS, the amount of money necessary to balance the budget for bonds and interest is **$87,779**; and

WHEREAS, the 2016 valuation for assessment for the Town of Wellington as certified by Larimer County Assessor is **$71,365,260**; and

WHEREAS, the Board of Trustees is required by C.R.S. 39-5-128, to certify the mill levy to the Larimer County Board of County Commissioners not later than December 15, 2016.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF TRUSTEES OF THE TOWN OF WELLINGTON, COLORADO:

SECTION 1. That for the purpose of meeting all general operating expenses of Wellington, Colorado, during the calendar year beginning January 1, 2017 and ending December 31, 2017, there is hereby levied a tax of **12.439** mills upon each dollar of the total assessed valuation of all taxable property within the Town of Wellington for the year 2016.

SECTION 2. That for the purposes of meeting all bonds and interest expenses of Wellington, Colorado, during the calendar year beginning January 1, 2017 and ending December 31, 2017, there is hereby levied a tax of **1.230** mills upon each dollar of the total assessed valuation of all taxable property within the Town of Wellington for the year 2016.

SECTION 3. That the Town Clerk is hereby authorized and directed to immediately certify to the County Commissioners of Larimer County, Colorado, the total tax levy for the Town of Wellington, Colorado, as is herein set forth.

SECTION 4. In the opinion of the Board of Trustees of the Town of Wellington, Larimer County, Colorado, this Ordinance is necessary for the immediate protection and preservation of the public health, safety, convenience, and general welfare and it is enacted for that purpose and shall be in full force and effect after passage and publication.

PASSED AND ADOPTED BY THE BOARD OF TRUSTEES OF THE TOWN OF WELLINGTON AND ORDERED PUBLISHED THIS 13th DAY OF December, 2016, AND ORDERED TO BECOME EFFECTIVE IMMEDIATELY UPON ADOPTION.

PUBLISHED IN FULL IN THE "Fort Collins Coloradoan" ON THE 13 DAY OF December, 2016.

Tim Singewald, Mayor

ATTEST:

Larry Lorentzen, Town Administrator/Town Clerk

ORDINANCE 26 - 2016

AN ORDINANCE APPROPRIATING SUMS OF MONEY TO DEFRAY EXPENSES AND LIABILITIES OF THE TOWN OF WELLINGTON, COLORADO FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2017 AND ENDING ON DECEMBER 31, 2017, AND DECLARING AN EMERGENCY.

WHEREAS, the Board of Trustees of the Town of Wellington, Colorado has by ordinance made the proper tax levy upon each dollar of the total assessed valuation of all taxable property within the limits of the Town, such levy representing the amount of taxes for the Town's purposes necessary to provide for payments during the 2017 calendar year of all properly authorized demands upon the Treasury; and

WHEREAS, the Board of Trustees of the Town of Wellington, Colorado, is now desirous of making appropriations for ensuing calendar year 2017; and

WHEREAS, the Board of Trustees is required by state law to adopt an annual appropriations ordinance prior to December 15, 2016,

NOW THEREFORE BE IT ORDAINED BY THE BOARD OF TRUSTEES OF THE TOWN OF WELLINGTON, COLORADO:

SECTION 1. The following appropriations are hereby made for the Town of Wellington, Larimer County, Colorado, for the calendar year beginning January 1, 2017, and ending December 31, 2017:

General Fund	**$3,412,267**
Street Fund	**$2,461,987**
Conservation Trust Fund	**$0**
Water Fund	**$7,595,959**
Sewer Fund	**$1,879,184**
Storm Drainage Fund	**$1,132,865**
Park Fund	**$1,533,463**
Library Trust Fund	**$15,050**
TOTAL	**$18,030,775**

SECTION 2. In the opinion of the Board of Trustees of the Town of Wellington, Larimer County, Colorado, this Ordinance is necessary for the immediate protection and preservation of the public safety, convenience, and general welfare, and it is enacted for that purpose and shall be in full force and effect after passage.

PASSED AND ADOPTED BY THE BOARD OF TRUSTEES OF THE TOWN OF WELLINGTON AND ORDERED PUBLISHED THIS 13th DAY OF DECEMBER, 2016, AND ORDERED TO BECOME EFFECTIVE IMMEDIATELY UPON ADOPTION.

PUBLISHED IN FULL IN THE "Fort Collins Coloradoan" ON THE 13 DAY of December, 2016.

Tim Singewald, Mayor

ATTEST:

Larry Lorentzen, Town Administrator/ Town Clerk