

## BUDGET WORK SESSION

- Pledge of Allegiance
- Capital Improvement Fund
- Virginia Christensen Fund
  - Conservation Fund

Posted 10/21/16

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OPEN TO THE PUBLIC

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# 2017 CI, VC, CT WORK SESSION

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TO: Trustees & Mayor  
FROM: Clyde  
SUBJECT: 2017 Budget  
DATE: October 20, 2016

I've attached the four pages of the General Fund proposed budget we went over last Tuesday with the revisions we made. Please check them to see if I missed something. Revised totals are:

**Total Revenues** = **\$486,000**  
**Total Expenses** = **\$472,000**  
**Net Income** = **\$ 14,000**

The next two pages are our Capital Improvement, Virginia Christensen, and Conservation Fund's.

Capital Improvement projects we're planning for next year include the flume repair and gazebo park improvements. Depending on how our DOLA application goes, we may consider adding a bay or two to our maintenance shop as well. The highlighted 465,000 is the anticipated match if our application is successful.

**Total Revenues** = **\$606,500**  
**Total Expenses** = **\$560,000**  
**Net Income** = **\$ 46,500**

We probably won't hear from Morgan Stanley about the VC distribution, so I've left that at 183,000 for the time being. I increased our local distribution to \$60,000 and reduced the transfers to parks and recreation to \$18,000 each as discussed in last week's work session.

**Total Revenues** = **\$184,000**  
**Total Expenses** = **\$170,500**  
**Net Income** = **\$ 13,500**

In our Conservation Trust Fund I see I tagged \$10,000 for park work associated with the new gazebo as mentioned by Randi last week.

**Total Revenues** = **\$10,635**  
**Total Expenses** = **\$10,000**  
**Net Income** = **\$ 635**

# 2017 Proposed Budget

10/21/2016

1 <b>GENERAL FUND</b>		2015	2016	2016	2017
2 Revenues		Actual	Proposed	Revised	Proposed
3 General Property Tax	1410.10	77,325	82,000	85,000	85,000
4 Delinquent Taxes	1410.20	173	125	-	-
5 Delinquent Interest	1410.30	290	250	300	300
6 Specific Ownership Tax	1410.50	7,541	7,000	8,000	8,000
7 1/2 City Sales Tax	1410.61	105,730	92,000	92,000	100,000
8 County Sales Tax	1410.62	151,142	125,000	125,000	140,000
9 Franchise Tax	1410.80	20,991	12,500	25,000	25,000
10 Liquor Licenses	1440.30	6,584	4,000	4,000	5,000
11 Building Permits	1440.40	7,294	6,500	3,500	5,000
12 Building User Tax	1440.50	6,559	8,000	7,600	8,000
13 Highway User's Tax	1450.10	21,407	19,000	20,000	20,000
14 Motor Vehicle Sales Tax	1450.20	428	100	150	200
15 Cigarette Tax	1450.30	1,328	1,200	1,100	1,200
16 Motor Vehicle Fees	1450.40	2,789	2,400	2,500	2,500
17 Severance Tax	1450.50	21,780	10,000	6,397	6,000
18 Mineral Lease Royalty	1450.60	421	300	231	200
19 Road and Bridge	1450.70	3,930	3,800	4,000	4,000
20 Fuel Tax Refund	1450.80	311	275	275	300
21 Grants	1450.90	-	-	-	-
22 Court Fines	1460.00	-	-	-	-
23 Interest Income	1470.00	463	300	900	900
24 Recreation Fees	1480.10	5,146	3,500	8,000	8,000
25 Recreation Grants	1480.20	-	-	-	-
26 Recreation Donations	1480.30	4,472	3,000	500	500
27 Recreation Misc.	1480.90	-	-	-	-
28 Activities Lease - Gym	1420.22	-	12,000	-	-
29 Activities Fees	1420.21	-	1,300	-	-
32 Miscellaneous	1490.90	22,055	10,000	30,000	30,000
33 <b>Operating Revenues</b>		468,159	404,550	424,453	450,100

A  
B  
C

# 2017 Proposed Budget

10/21/2016

34 GENERAL FUND		2015	2016	2016	2017		
35 Expenses		Actual	Proposed	Revised	Proposed		
36	Administrative Salaries	1510.10	48,115	47,842	51,000	57,000	
37	Payroll Taxes	1510.21	3,811	3,500	4,000	4,500	
38	Benefits	1510.23	9,773	9,911	10,500	11,000	
39	Operating Supplies	1510.31	4,515	4,000	2,500	4,000	
40	Postage	1510.32	239	600	300	500	
41	Telephone	1510.33	2,868	3,200	2,600	3,000	
42	Dues & Subscriptions	1510.34	2,643	3,000	250	300	
43	Printing & Advertising	1510.35	1,446	3,000	1,500	1,500	
44	Donations	1510.36	-	5,000	-	5,000	a
44	Building & Plant	1510.40	1,635	2,000	1,500	2,000	
45	Insurance & Bonds	1510.50	5,689	8,500	10,500	10,800	
46	Professional Services	1510.60	20,360	35,000	30,000	35,000	
47	Training [Travel-Lodging-Fees]	1510.70	1,065	5,000	2,000	2,000	
48	Board of Trustees	1511.00	17,812	18,000	18,350	18,000	
49	Judicial	1512.00	-	1,500	-	-	
50	Elections	1513.00	-	3,000	1,300	-	
51	Treasurers Fees	1514.00	1,556	2,500	2,000	2,500	
52	Miscellaneous (+1519)	1519.00	15,260	15,000	7,500	10,000	
53	Emergency Management	1520.50	-	10,000	10,000	-	1
						167,100	
54	<b>PUBLIC WORKS</b>						
55	Public Works Payroll	1530.10	48,871	52,524	52,524	73,000	b
56	Payroll Taxes	1530.21	3,395	3,910	4,100	6,000	b
57	Benefits	1530.23	13,998	13,132	15,000	16,500	
58	Operating Expenses	1530.31	5,488	6,250	4,000	5,000	
	Park Expenses	1540.50	11,791	20,000	20,000	20,000	c
59	Telephone	1530.33	585	1,000	1,000	1,000	
60	Repairs & Maintenance	1530.40	3,420	6,000	3,000	5,000	
61	Insurance & Bonds	1530.50	5,179	6,500	6,500	6,500	
62	Streets & Alleys	1530.70	15,798	15,000	22,000	20,000	
	Cat Lease	1530.71	-	-	24,000	24,000	
63	Electricity	1530.81	11,140	16,000	16,000	17,000	
64	Propane	1530.82	1,201	14,000	5,000	7,000	
65	Miscellaneous	1530.90	423	5,000	5,000	5,000	
						206,000	

# 2017 Proposed Budget

10/21/2016

66	Parks & Recreation						
67	Park Payroll (Don)	1540.10	19,260	17,850	15,000	-	b
68	Park Taxes (Don)	1540.20	1,507	1,360	1,300	-	b
70	Recreation Salaries	1550.10				44,000	e
	Recreation Taxes	1550.21				3,000	e
	Recreation Benefits	1550.23				9,000	e
	Recreation Expenses	1550.30				15,000	f
	Gym Utilities	1550.41			16,000	16,000	g
	Gym Miscellaneous	1550.42			12,000	12,000	g
71	Rec. Salaries	1580.10	23,983	17,550	27,000	-	e
72	Rec. Taxes	1580.21	1,626	1,367	2,200	-	e
73	Recreation Supplies	1580.50	14,951	15,000	6,500	-	e
74	Activities Expenses	1550.10	1,798	25,000	-	-	e
75	Activities Tax	1550.21	-	1,500	-	-	e
76	Activities Benefit	1550.22	-	10,000	-	-	e
77	Donations	1580.60	10,000	5,000	-	-	a
78	Hatchery Utilities	1580.80	1,626	2,000	-	-	d
						99,000	

79	Operating Expenses		332,827	436,496	413,924	472,100
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80	Operating Income/Loss					
81	Operating Revenues		468,159	404,550	424,453	450,100
82	Operating Expenses		332,827	436,496	413,924	472,100
83	Operating Income/Loss		135,332	(31,946)	10,529	(22,000)

84	GENERAL FUND (Cont.)		2015	2016	2016	2017	
85	Non-Operating		Actual	Proposed	Revised	Proposed	
86	Transfer In [Parks -from VC]	1498.00	20,000	16,000	16,000	18,000	3
87	Transfer in [Recreation - from VC]	1499.00	20,000	16,000	16,000	18,000	3
88	Transfer in [Activities - from VC]	1498.30		22,000	22,000	-	D
89	Non-Operating Revenues		40,000	54,000	54,000	36,000	
90	Transfer Out (to CI)	1598.20	-	-	-	-	
91	Non-Operating Expenses		-	-	-	-	

92	Total Revenues		508,159	458,550	478,453	486,100
93	Total Expenses		332,827	436,496	413,924	472,100
94	Net Income/Loss		175,332	22,054	64,529	14,000
95	Fund Balance Beginning of Year		892,114	1,067,446	1,067,446	1,131,975
96	Fund Balance End of Year		1,067,446	1,089,500	1,131,975	1,145,975

- A delete - use 1540.90
  - B delete - put against expenses
  - C delete & combine with 1480.10
  - D delete - combine with 1499.00
  - E delete combine with 8550.00
- 
- a Donations moved to GF
  - b includes custodial & park
  - c moved from parks & recreation
  - d delete - included in 1530.81
  - e PT Rec. & Activities combined with Recreation
  - f new - replaces 1580.50
  - g new - with lease
  - h gazebo & park match
  - i DOLA match & fund balance adjust
  - j fund balance adjust
- 
- 1 move to VC process 10/18 WS
  - 2 revised at 10/18 work session
  - 3 revised at 10/18 work session
  - 4 revised at 10/18 work session

# 2017 Proposed Budget

10/21/2016

97 <b>CAPITAL IMPROVEMENT</b>		2015	2016	2016	2017
98 Revenues		Actual	Proposed	Revised	Proposed
99 1/2 City Sales Tax	2410.00	105,730	92,000	92,000	100,000
100 Interest	2470.00	1,075	500	1,500	1,500
101 <b>Total Revenues</b>		<b>106,805</b>	<b>92,500</b>	<b>93,500</b>	<b>101,500</b>

102 <b>Expenses</b>					
103 Capital Improvements	2510.00	55,050	70,000	70,000	75,000
104 New Gazebo		-	25,000	-	20,000
105 Flume Repair - PER	2501.00	25,000	-	-	465,000
106 <b>Total Expenses</b>		<b>80,050</b>	<b>95,000</b>	<b>70,000</b>	<b>560,000</b>

107 Operating Revenues		106,805	92,500	93,500	101,500
108 Operating Expenses		80,050	95,000	70,000	560,000
109 <b>Operating Income/Loss</b>		<b>26,755</b>	<b>(2,500)</b>	<b>23,500</b>	<b>(458,500)</b>

110 <b>Non-Operating</b>					
111 Transfer in (VC)	2420.00	50,000	40,000	40,000	40,000
112 Transfer from Fund Balance + Grants	2497.00	-	-	-	465,000
113 <b>Non-Operating Revenues</b>		<b>50,000</b>	<b>40,000</b>	<b>40,000</b>	<b>505,000</b>

115 <b>Total Revenues</b>		<b>156,805</b>	<b>132,500</b>	<b>133,500</b>	<b>606,500</b>
116 <b>Total Expenses</b>		<b>80,050</b>	<b>95,000</b>	<b>70,000</b>	<b>560,000</b>
117 <b>Net Income/Loss</b>		<b>76,755</b>	<b>37,500</b>	<b>63,500</b>	<b>46,500</b>
118 <b>Fund Balance Beginning of Year</b>		<b>491,756</b>	<b>568,511</b>	<b>568,511</b>	<b>167,011</b>
119 <b>Fund Balance End of Year</b>		<b>568,511</b>	<b>606,011</b>	<b>632,011</b>	<b>213,511</b>

120 <b>VIRGINIA CHRISTENSEN</b>		2015	2016	2016	2017
121 Revenues		Actual	Proposed	Revised	Proposed
122 Trust Revenue	8460.00	106,565	183,000	183,000	183,000
123 Market Adjust / Interest	8470.00	(155,499)	2,000	1,000	1,000
124 <b>Operating Revenues</b>		<b>(48,934)</b>	<b>185,000</b>	<b>184,000</b>	<b>184,000</b>

125 <b>Expenses</b>					
127 Distributions	8510.00	59,864	57,000	55,416	60,000
128 Management Fee		34,221	32,000	34,500	34,500
129 <b>Operating Expenses</b>		<b>94,085</b>	<b>89,000</b>	<b>89,916</b>	<b>94,500</b>

130 Operating Revenues		(48,934)	185,000	184,000	184,000
131 Operating Expenses		94,085	89,000	89,916	94,500
132 <b>Operating Income/Loss</b>		<b>(143,019)</b>	<b>96,000</b>	<b>94,084</b>	<b>89,500</b>

135 Transfer to Capital Improvement	8520.00	50,000	40,000	40,000	40,000
136 Transfer to Parks	8540.00	20,000	16,000	16,000	18,000
137 Transfer to Arts & Recreation	8550.00	20,000	16,000	16,000	18,000
138 <b>Transfer to Activities</b>		<b>22,000</b>	<b>22,000</b>	<b>22,000</b>	<b>-</b>
139 <b>Non-Operating Expenses</b>		<b>90,000</b>	<b>94,000</b>	<b>94,000</b>	<b>76,000</b>

140 <b>Total Revenues</b>		<b>(48,934)</b>	<b>185,000</b>	<b>184,000</b>	<b>184,000</b>
141 <b>Total Expenses</b>		<b>184,085</b>	<b>183,000</b>	<b>183,916</b>	<b>170,500</b>
142 <b>Net Income/Loss</b>		<b>(233,019)</b>	<b>2,000</b>	<b>84</b>	<b>13,500</b>
143 <b>Fund Balance Beginning of Year</b>		<b>4,372,158</b>	<b>4,139,139</b>	<b>4,139,139</b>	<b>4,139,223</b>

## 2017 Proposed Budget

10/21/2016

144 Fund Balance End of Year		4,139,139	4,141,139	4,139,223	4,152,723
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145 CONSERVATION TRUST		2015	2016	2016	2017
146 Revenues		Actual	Proposed	Revised	Proposed
147 Lottery Funds	3410.00	2,810	2,700	2,600	2,600
148 Interest	3470.00	14	12	34	35
149 Operating Revenues		2,824	2,712	2,634	2,635

150 EXPENDITURES:					
151 Park Expenses	3500.40	-	2,500	-	10,000
152 Operating Expenses		-	2,500	-	10,000

Transfer from Fund Balance					8,000
Non-Operating Revenue					8,000

153 Total Revenues		2,824	2,712	2,634	10,635
154 Total Expenses		-	2,500	-	10,000
155 Net Income/Loss		2,824	212	2,634	635
156 Fund Balance Beginning of Year		9,458	12,282	12,282	6,916
157 Fund Balance End of Year		12,282	12,494	14,916	7,551



1	<b>GENERAL FUND</b>		2015	2016	2016	2017	
2	Revenues		Actual	Proposed	Revised	Proposed	
3	General Property Tax	1410.10	77,325	82,000		85,000	
4	Delinquent Taxes	1410.20	173	125			
5	Delinquent Interest	1410.30	290	250			
6	Specific Ownership Tax	1410.50	7,541	7,000			
7	1/2 City Sales Tax	1410.61	105,730	92,000			
8	County Sales Tax	1410.62	151,142	125,000			
9	Franchise Tax	1410.80	20,991	12,500			4
10	Liquor Licenses	1440.30	6,584	4,000			
11	Building Permits	1440.40	7,294	6,500			A
12	Building User Tax	1440.50	6,559	8,000			
13	Highway User's Tax	1450.10	21,407	19,000			
14	Motor Vehicle Sales Tax	1450.20	428	100			
15	Cigarette Tax	1450.30	1,328	1,200			
16	Motor Vehicle Fees	1450.40	2,789	2,400			
17	Severance Tax	1450.50	21,780	10,000			
18	Mineral Lease Royalty	1450.60	421	300			
19	Road and Bridge	1450.70	3,930	3,800			
20	Fuel Tax Refund	1450.80	311	275			
21	Grants	1450.90	-	-			
22	Court Fines	1460.00	-	-			
23	Interest Income	1470.00	463	300			
	Miscellaneous	1490.90	22,055	10,000			
24							
25							
26	Recreation Fees	1480.10	5,146	4,800			
27	Recreation Donations	1480.30	4,472	3,000			
28	Gym Lease	1420.22	-	12,000			A
29	<b>Operating Revenues</b>		468,159	404,550	-	85,000	B
30							
31							
32							
33							

**GENERAL FUND**

Expenses		2015 Actual	2016 Proposed	2016 Revised	2017 Proposed
Administrative Salaries	1510.10	48,115	47,842		
Payroll Taxes	1510.21	3,811	3,500		
Benefits	1510.23	9,773	9,911		
Operating Supplies	1510.31	4,515	4,000		
Postage	1510.32	239	600		
34 Telephone	1510.33	2,868	3,200		
35 Dues & Subscriptions	1510.34	2,643	3,000		
36 Printing & Advertising	1510.35	1,446	3,000		
37 Donations	1510.36	-	5,000		8
38 Building & Plant	1510.40	1,635	2,000		
39 Insurance & Bonds	1510.50	5,689	8,500		
40 Professional Services	1510.60	20,360	35,000		7
41 Training [Travel-Lodging-Fees]	1510.70	1,065	5,000		
42 Board of Trustees	1511.00	17,812	18,000		
43 Judicial	1512.00	-	1,500		
Elections	1513.00	-	3,000		
44 Treasurers Fees	1514.00	1,556	2,500		
45 Miscellaneous (+1519)	1519.00	15,260	15,000		
46 Emergency Management	1520.50	-	10,000		1

PUBLIC WORKS		2015	2016P	2016R	2017
48 Public Works Payroll	1530.10	68,131	70,374		
49 Payroll Taxes	1530.21	4,902	5,270		
50 Benefits	1530.23	13,998	13,132		
51 Park Expenses	1540.50	11,791	20,000		
52 Operating Expenses	1530.31	5,488	6,250		
53 Telephone	1530.33	585	1,000		
54 Repairs & Maintenance	1530.40	3,420	6,000		
55 Insurance & Bonds	1530.50	5,179	6,500		
56 Streets & Alleys	1530.70	15,798	15,000		9
57 Electricity	1530.81	11,140	18,000		
58 Propane	1530.82	1,201	14,000		
Custodian Payroll	1540.10				
Custodian Taxes	1540.21				
59 Hatchery Utilities	1580.80	1,626	2,000	Delete	Delete
60 Miscellaneous	1530.90	423	5,000		

61

62	Recreation		2015	2016P	2016R	2017
	Recreation Salaries	1550.10	25,000			
	Taxes	1550.21	1,500			
	Benefits	1550.23	9,000			
	Recreation Expenses	1550.30				New
	Gym Utilities	1550.41				
	Gym Miscellaneous	1550.42				
63	Part Time Recreation	1580.10	18,000	17,550		Delete
64	Part Time Rec. Taxes	1580.21	1,300	1,367		Delete
65	Part Time Rec. Benefits	1580.23				Delete
66	Rec. Expenses	1580.50	14,951	15,000		Delete
71	Operating Expenses		354,250	396,996	-	4,034

72

74	Operating Income/Loss					
75	Operating Revenues		468,159	404,550	-	85,000
76	Operating Expenses		354,250	396,996	-	4,034
77	Operating Income/Loss		113,909	7,554	-	80,966

78

80	GENERAL FUND (Cont.)		2015	2016	2016	2017
81	Non-Operating		Actual	Proposed	Revised	Proposed
82	Transfer In [Parks -from VC]	1498.00	20,000	16,000		
83	Transfer in [Recreation - from VC]	1499.00	20,000	16,000		
	Transfer in [Activities - from VC]			22,000		
	Non-Operating Revenues		40,000	54,000	-	-

2

2

5

	Transfer Out (to CI)	1598.20	-	-	-	-
84	Non-Operating Expenses		-	-	-	-

85

87	Total Revenues		508,159	458,550	-	85,000
88	Total Expenses		354,250	396,996	-	4,034
89	Net Income/Loss		153,909	61,554	-	80,966
	Fund Balance Beginning of Year		892,114	1,067,446	1,067,446	971,747
90	Fund Balance End of Year		1,046,023	1,129,000	1,067,446	1,052,713

91

92	CAPITAL IMPROVEMENT		2015	2016	2016	2017
93	Revenues		Actual	Proposed	Revised	Proposed
94	1/2 City Sales Tax	2410.00	105,730	92,000		
95	Interest	2470.00	1,075	500		
96	Total Revenues		106,805	92,500	-	-

## Expenses

97	Capital Improvements	2510.00	55,050	70,000		
	Maint. Shop remodel		-	25,000		
98	Flume Repair - PER	2501.00	25,000	-		
99	Total Expenses		80,050	95,000	-	-

C

100						
101	Operating Revenues		106,805	92,500	-	-
	Operating Expenses		80,050	95,000	-	-
102	Operating Income/Loss		26,755	(2,500)	-	-

103	<b>Non-Operating</b>					
105	Transfer in (VC)	2420.00	50,000	40,000		
106	Transfer from Fund Balance + Grants	2497.00	-	-		3
	<b>Non-Operating Revenues</b>		<b>50,000</b>	<b>40,000</b>	<b>-</b>	<b>-</b>

107						
108	Non-Operating Expenses		-	-	-	-

109						
110	Total Revenues		156,805	132,500	-	-
111	Total Expenses		80,050	95,000	-	-
112	Net Income/Loss		76,755	37,500	-	-
113	Fund Balance Beginning of Year		491,756	568,511	568,511	635,156
	Fund Balance End of Year		568,511	606,011	568,511	635,156

114

<b>VIRGINIA CHRISTENSEN</b>		2015	2016	2016	2017
		Actual	Proposed	Revised	Proposed
115	Revenues				
116	Trust Revenue	8460.00	106,565	183,000	
117	Market Adjust / Interest	8470.00	(155,499)	2,000	
118	<b>Operating Revenues</b>		<b>(48,934)</b>	<b>185,000</b>	<b>-</b>

119	Expenses				
	Willow Creek Reclamation			-	
	Distributions / Grants 8512.00	8510.00	59,864	57,000	
120	Management Fee		34,221	32,000	
121	<b>Operating Expenses</b>		<b>94,085</b>	<b>89,000</b>	<b>-</b>

122						
123	Operating Revenues		(48,934)	185,000	-	-
124	Operating Expenses		94,085	89,000	-	-
125	Operating Income/Loss		(143,019)	96,000	-	-

126						
127	<b>Non-Operating</b>					
128	Non-Operating Revenues		-	-	-	-

129						
	Transfer to Capital Improvement	8520.00	50,000	40,000		
130	Transfer to Parks	8540.00	20,000	16,000		3
131	Transfer to Arts & Recreation	8550.00	20,000	16,000		3
132	Transfer to Activities			22,000		3
	<b>Non-Operating Expenses</b>		<b>90,000</b>	<b>94,000</b>	<b>-</b>	<b>5</b>

133						
134						
135	Total Revenues		(48,934)	185,000	-	-
	Total Expenses		184,085	183,000	-	-

136	Net Income/Loss		(233,019)	2,000	-	-
137	Fund Balance Beginning of Year		4,372,158	4,139,139	4,139,139	4,384,654
138	Fund Balance End of Year		4,139,139	4,141,139	4,139,139	4,384,654

139

140	<b>CONSERVATION TRUST</b>		2015	2016	2016	2017
141			Actual	Proposed	Revised	Proposed
142	Lottery Funds	3410.00	2,810	2,700		
143	Interest	3470.00	14	12		
144	Operating Revenues		2,824	2,712	-	-
EXPENDITURES:						
	Park Supplies	3500.40	-	2,500		
	Operating Expenses		-	2,500	-	-

145

146						
147	Total Revenues		2,824	2,712	-	-
148	Total Expenses		-	2,500	-	-
149	Net Income/Loss		2,824	212	-	-
150	Fund Balance Beginning of Year		9,458	12,282	12,282	6,612
151	Fund Balance End of Year		12,282	12,494	12,282	6,612

152

153	<b>WATER AND SEWER</b>		2015	2016	2016	2017
154			Actual	Proposed	Revised	Proposed
155	Revenues					
156	Water Lease	6405.00	35,000	-		
157	Water Revenues	6410.00	186,703	190,158		
158	Sewer Revenues	6420.00	86,261	86,149		
	Drainage Revenues	6440.00	6,970	6,500		
	Miscellaneous	6450.00	6,848	5,000		
	W/S Finance Charge	6460.00	2,489	2,500		
159	Water Meters / Taps	6480.00	396	6,000		
	TOTAL OPERATING REVENUES		324,667	296,307	-	-

160

160	Expenses					
161	W/S Administrative Salaries	6500.11	48,116	46,389		
162	W/S Salaries	6500.12	48,819	53,257		
163	Taxes	6500.21	7,257	7,250		
164	Benefits	6500.23	23,768	22,273		
165	Office Supplies	6500.31	893	2,000		
166	Postage	6500.32	863	3,000		
167	Telephone	6500.33	701	800		
168	Sewer Supplies	6500.35	1,492	5,000		
169	Water Supplies (& meters)	6500.36	2,567	8,000		
170	Repair & Maintenance	6500.41	6,282	7,000		
171	Sewer Testing	6500.42	10,993	5,000		

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172	Water Testing	6500.43	1,576	5,000		
173	Insurance	6500.50	5,179	6,500		
174	Professional Services	6500.60	24,584	15,000		
175	Travel	6500.70	-	1,000		6
176	Electricity - Sewer Plant	6500.81	9,097	11,000		
177	Propane - Water Plant	6500.85	531	1,500		
178	Electricity - Water Plant	6500.86	27,461	31,000		
179	Capital Improvements	6540.00	11,633	-		
180	Sewer Miscellaneous	6500.91	76	3,000		D
181	Water Miscellaneous	6500.92	1,026	5,000		
182	Miscellaneous/Contingency	6500.93	6,897	8,000		
183	TOTAL OPERATING EXPENSES		239,811	246,969	-	-

184						
185	Operating Revenues		324,667	296,307	-	-
186	Operating Expenses		239,811	246,969	-	-
187	Operating Income/Loss		84,856	49,338	-	-

188  
189 NON-OPERATING:

190	Capital Contributions (Tap SD fees)	6430.00	74,850	20,000		
191	Loans / Impact Fees / Grants	6450.8+.9		-		
	Interest Income	6470.00	2,625	1,000		
182	Non-Operating Revenues		77,475	21,000	-	-

184	Transfers out (Capital Improvement)	6495.00				
	Loans Principal	6515+6.2	37,833	33,000		
185	Loans Interest	6515+6.1	20,710	35,000		
186	Non-Operating Expenses		58,543	68,000	-	-

189	Total Revenues		402,142	317,307	-	-
	Total Expenses		298,354	314,969	-	-
190	Net Income/Loss		103,788	2,338	-	-
191	Fund Balance Beginning of Year		482,566	586,354	586,354	633,577
192	Fund Balance End of Year		586,354	588,692	586,354	633,577

195 At our 10/27 meeting we discussed meeting with Tara to get a better feel for this line item?

196 Try minimum cover charge

197 Remodel Maint. Shop est.

198 Terminating RGS agreement

addition of Emergency Manager at 10/20 meeting/changed at 11/17 meeting

reduction of VC transfers at 10/27 meeting

A revisions from 10/27 meeting

B Revised Est.

C Revused Est.

D Revised Temp Mod

Willow Creek Reclamation

Move to GF [new acct.1510.36]

1 Move to GF acct. 1530.81

8 Recreation Departments

9 Parks & Recreation Director	1540.01				25,000	
Taxes	1540.03				1,500	
Benefits	1540.05				10,000	
Park Payroll	1540.10	16,975	17,000	17,000	17,850	
Park Taxes	1540.20	1,329	1,300	1,300	1,360	
Park Expenses	1540.50	7,691	20,000	12,000	20,000	
Arts & Recreation Director	1580.10	16,224	16,715	16,715	17,550	
Taxes	1580.21	1,329	1,340	1,340	1,367	
Recreation Expenses	1580.50	10,172	20,000	20,000	15,000	
Donations	<del>1580.60</del>	<del>10,037</del>	<del>10,000</del>	<del>10,000</del>	<del>5,000</del>	8
Hatchery Utilities	<del>1580.80</del>	<del>1,519</del>	<del>2,000</del>	<del>2,000</del>	<del>2,000</del>	9