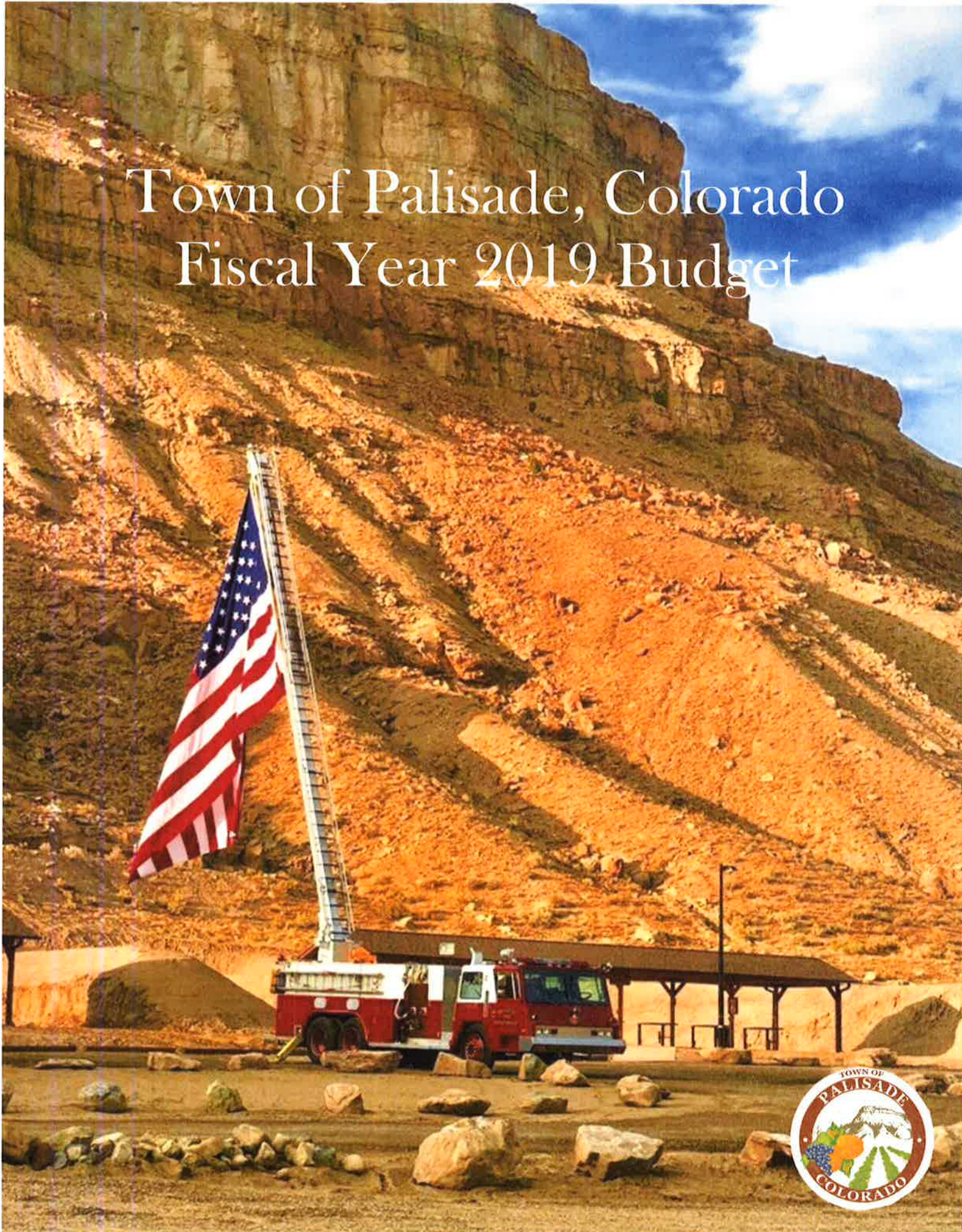


# Town of Palisade, Colorado Fiscal Year 2019 Budget



**Town of Palisade**  
**Board of Trustees and Management**

**Mayor and Board of Trustees**

Roger Granat, Mayor  
Greg Mikolai, Mayor Pro-Tem  
Jessica Bonds, Trustee  
Thea Chase, Trustee  
Susan L'Hommedieu, Trustee  
Jamie Somerville, Trustee  
Robynn Sundermeier, Trustee

**Administration and Department Heads**

Janet Hawkinson, Town Administrator  
Lindsey Chitwood, Town Clerk  
Joseph Vlach, Town Treasurer  
Debra Funston, Police Chief  
Ronald Quarles, Community Development Director  
Richard Rupp, Fire Chief  
Frank Watt, Public Works Director

**Town of Palisade  
2019 Budget  
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December 11, 2018

To The Honorable Mayor and Board of Trustees  
Town of Palisade, CO

Attached is the fiscal year 2019 budget for the Town of Palisade, Colorado. This document, prepared by management and staff of the Town, reflects the vision, goals and policies established by the Town's Board of Trustees.

## **THE TOWN OF PALISADE**

Located on Colorado's western slope, in the heart of Peach and Wine country along the Colorado River, the Town of Palisade has a population of 2,692.

The Town was incorporated 114 years ago in 1904 and is governed by a Board of Trustees. The Mayor and six trustees are elected for staggered four-year terms. The Town Administrator, Clerk and Treasurer departments are divided into three areas of service:

1. Administration – In addition to performing the administrative functions of the Town, administration provides services relating to human resources, preparation of the budget, cash management, accounting, financial reporting, the election process, cemetery records, community/economic development and planning, tourism, conservation trust, fresh and storm water management, event planning, risk management and municipal court functions.
2. Public Safety –  
  
Police – Services include public safety, investigations, patrol, communications, police records and identification, crime prevention, sex offender registration, officer training and code compliance.  
  
Fire / EMS – Provides public safety services including, prevention and suppression, medical emergency services, education and training.
3. Public Works – Public Works provides services for streets, water lines and water treatment, sewer lagoon and service lines, parks, pool, cemetery, events and recreation activities and management of all Town owned facilities.

## FINANCIAL INFORMATION

The Town maintains its accounting system on a fund basis in accordance with governmental accounting standards. A fund is a grouping of accounts that is used to maintain control over resources that have been set aside for specific activities or purposes. The Town maintains both Governmental and Proprietary Funds. The General Fund is the Governmental Fund used to account for the general operations of the Town. It includes the activities of the Administrative, Police, Fire/EMS and Public Works areas with the exception of the Tourism and Conservation Trust services which are accounted for as Governmental Special Revenue Funds. The Water, Wastewater and Solid Waste Funds are the Town's Proprietary Funds. Special Revenue Funds are used to account for revenues which are designated for a specific purpose. Proprietary Funds provide services which are financed through user charges to the citizens similar to a business enterprise.

The effects of the stagnant economy over the last few years have been evident to the Town of Palisade. The Town has experienced decreased or flat revenues from county sales taxes, property taxes, federal mineral lease and severance taxes and other sources of revenue. Despite this, the Town has been successful in supplementing operating revenues with grant funds for street improvements, sewer plant improvements and improvements to the collection system, a skate park and necessary safety equipment. The Town has been awarded over \$1.6 million dollars in grants over the last five years. The Board of Trustees and staff have worked diligently during this time, making policy and management decisions, to maintain service levels in the community while remaining fiscally sound.

### General Fund Expenditures

Over the past five years, the Town has undertaken a series of capital projects including a restroom facility for Main Street, purchased land creating a safe route to school for children, reconstruction of the Town's Main Street and purchased land for the construction of a sport shooting complex. While 2017 and 2018 show some growth in sales tax revenues, property tax revenues, other tax revenues and charges for services revenue remain flat or have declined. New tax revenues from retail marijuana have been substantial. Grant funding from various sources, utilized for capital projects, are increasingly less or not available. With this increased revenue \$883,428 of tax funded capital projects has been included in the 2019 General Fund budget, mainly for equipment, vehicles, parks, pool and sidewalks. A police vehicle leasing program has been implemented to even out projectable cash flows and retain funds for other use. No large capital projects are planned for 2019 as funds will be retained in fund balance for future major capital projects and grant matching. The General Fund reflects a surplus for 2018 and 2019 for this purpose.

Accordingly and given the age of Town assets and the additional resources now available, the Town has established a multi-year **Capital Improvement Plan** based on the current Town Comprehensive Plan established in 2007. The Town believes the Capital Improvement Plan to be crucial to ensure a planned, orderly, and financially viable means of funding capital improvements and expansion and a sound method of replacement of assets as they depreciate. These plans help provide an adequate asset base to continue to service the citizens of the Town.

We have begun to formulate a three year capital improvements plan by fund which is included in the attached budget for review. The 2019 planned expenditures are included in the 2019 budget.

Operating expenditures in the General Fund will increase \$243,937 due to maintenance and repair expenses and the addition of a School Resource Officer assigned to the local high school. Personnel and benefit costs will increase and staffing will be slightly higher than 2018 levels.

Public safety is of great importance to the Town. It consumes 40.1% of General Fund operating expenditures. The Police and Fire/EMS Department staff structures increase in 2019 and professional training will continue through 2019. The Town continues to experience challenges in the recruitment and retention of volunteer Fire/EMS personnel. The public safety operating budget increased in 2019 and is expected to continue to rise.

The Town agreed to lease some land for a Cameo community solar garden starting in 2018 which will significantly decrease energy costs over the next 20 years and result in 100% solar coverage for Town owned buildings.

### **Special Revenue Fund Expenditures**

Expenditures planned for the Tourism Fund will be higher than 2018 budgeted levels due to growth in Tourism revenue. Promoting tourism is important to the Town. Revenue in the Conservation Trust Fund, received from Colorado Lottery Funds, will be comparable to 2018 with the entire revenue amount planned for park improvement expenditures.

### **Water Fund Expenses**

Some water line and 2 isolation valves replacement costs are planned as capital expenses. Payments for the 2012 purchase of 200 acre feet of Reudi Water continue in 2019. Meter replacement costs will continue in 2019 at the same level as 2018. Water fund debt payments increased in 2018 and will continue in 2019. Debt payments are scheduled through 2036.

### **Wastewater Fund Expense**

\$40,000 of septic elimination costs for residents currently not connected to the wastewater collection system will continue in 2019. \$40,000 of plant improvements and new equipment is planned. Also planned is a professional study for the construction of a future collection plant required by 2027.

### **Solid Waste Fund Expenses**

Existing services will continue in 2019. A county assessed land fill fee increase was implemented in 2017 and will continue through higher revenues and expenses in 2019.

## **Revenues**

Sales tax revenues for 2019 are projected to be higher than 2018 by 3% due to improved county and existing municipal sales tax revenues and a full year of retail marijuana taxes for both 2018 and 2019. Property tax revenue for 2019 will increase 3.3% over 2018 from higher property values.

General Fund total revenue for 2019 will be slightly lower than 2018 due to non-reoccurring 2018 revenues from land sales, festivals and impact fees. No grants are included in 2019 revenue.

Overall Water and Wastewater Funds Service Fee revenues will be close to 2018. Total revenues will be lower due to less tap fees. Solid waste revenues will approximate 2018 levels.

## **Summary**

Through this budget the Town Board, with the support of staff, will support the Town mission: “Proudly committed to serving and protecting our citizen’s quality of life with strong leadership that supports opportunities for agriculture, business, recreation, our children and the elderly”.

The economy will continue to be monitored carefully and the Town will stand ready to respond appropriately to variations in revenue scenarios or outside funding opportunities. The Town continues to be an active participant in regional economic development efforts which focus on continued economic recovery. The Town has a new gas station and welcomes a proposed housing development scheduled for 2019. As 2018 nears its end we have seen new retail and recreational development. Some of the increased 2018 revenue from new development will be set aside in 2018 and used in 2019 with additional tax revenue expected in 2019 to fund much needed infrastructure and equipment.

Our extra-territorial projects, targeted at increased economic development, are the Palisade Plunge, The Cameo Sport Shooting Complex and the Colorado Riverfront Trail. The Town will stay engaged in those projects to ensure progress, monitor quality and assist in fundraising.

The attached tables show the various revenue sources and the changes from last fiscal year’s projections for the Town’s governmental and proprietary funds.

We would like to express our appreciation and sincere thanks to the Board of Trustees, Town Administrator, Treasurer and Clerk, all department heads, and the staff for their hard work and cooperation in preparing this document. We believe this budget will enable the Town to continue to provide the citizens of Palisade the quality of service of which we are all proud.

**Town of Palisade  
2019 Budget**

**Governmental Funds  
General Fund**

	2018	% of	2019	% of	Increase (Decrease)	
	Projected	Total	Budget	Total	Amount	%
Revenues						
Taxes						
Property Tax	\$ 371,669	7.32%	\$ 383,984	7.69%	\$ 12,315	3.31%
Sales Tax	3,326,978	65.50%	3,388,228	67.85%	61,250	1.84%
Other Taxes	179,083	3.53%	179,308	3.59%	225	0.13%
Total Taxes	<u>3,877,730</u>	<u>76.35%</u>	<u>3,951,520</u>	<u>79.13%</u>	<u>73,790</u>	<u>1.90%</u>
License & Permits	38,455	0.76%	37,700	0.75%	(755)	-1.96%
Intergovernmental	365,072	7.19%	334,891	6.71%	(30,181)	-8.27%
Charges For Services	364,680	7.18%	316,660	6.34%	(48,020)	-13.17%
Fines & Forfeitures	22,878	0.45%	17,800	0.36%	(5,078)	-22.20%
Events & Other	410,279	8.08%	335,400	6.72%	(74,879)	-18.25%
Total Revenue	<u>5,079,094</u>	<u>100.00%</u>	<u>4,993,971</u>	<u>100.00%</u>	<u>(85,123)</u>	<u>-1.68%</u>
Expenditures						
Operating Expenditures						
Administration	763,880	20.23%	795,863	19.80%	31,983	4.19%
Community Development	401,541	10.63%	493,590	12.28%	92,049	22.92%
Recreation	137,036	3.63%	89,146	2.22%	(47,890)	-34.95%
Municipal Court	45,322	1.20%	44,866	1.12%	(456)	-1.01%
Police	984,012	26.06%	1,079,949	26.86%	95,937	9.75%
Fire/EMS	427,685	11.33%	487,690	12.13%	60,005	14.03%
Streets	387,693	10.27%	313,122	7.79%	(74,571)	-19.23%
Parks	237,080	6.28%	272,142	6.77%	35,062	14.79%
Cemetery	78,199	2.07%	79,353	1.97%	1,154	1.48%
Pool	127,222	3.37%	133,000	3.31%	5,778	4.54%
Facilities	186,375	4.94%	231,261	5.75%	44,886	24.08%
Total Operating	<u>3,776,045</u>	<u>100.00%</u>	<u>4,019,982</u>	<u>100.00%</u>	<u>243,937</u>	<u>6.46%</u>
Operating Expenditures	3,776,045	95.32%	4,019,982	81.98%	243,937	6.46%
Capital Expenditures	185,261	4.68%	883,428	18.02%	698,167	376.86%
Total Expenditures	<u>\$ 3,961,306</u>	<u>100.00%</u>	<u>\$ 4,903,410</u>	<u>100.00%</u>	<u>\$ 942,104</u>	<u>23.78%</u>

Tax revenues in the general fund for 2019 will increase \$73,790 mainly from sales and property taxes.

This will be offset by reduced revenues from land sales (\$39,130), a conservative budget for event revenues (\$27,517), some decline in Impact and SID revenue (\$31,560), a decline in revenue from recreation programs (\$7,000), less highway use fees (\$8,000) and less grant revenues (\$32,045).

Operating expenses in the general fund will increase \$243,937 (6.5%) due mainly to personnel costs, small equipment and an increase in maintenance and repair costs.

Capital expenditures will increase \$698,167 due mainly to new funds available for equipment, vehicles, sidewalks, parks and the pool. No new street projects are planned for 2019.



**Town of Palisade  
2019 Budget**

**Governmental Funds (Continued)**

**Special Revenue Funds**

	<u>Tourism Fund</u>		<u>Conservation Trust Fund</u>		<u>Total Other Funds</u>	
	2018 Projected	2019 Budget	2018 Projected	2019 Budget	2018 Projected	2019 Budget
Revenues						
Lodging Fees	\$ 49,750	\$ 52,000	\$ -	\$ -	\$ 49,750	\$ 52,000
Lottery Funds	-	-	27,000	27,500	27,000	27,500
Total Revenue	<u>49,750</u>	<u>52,000</u>	<u>27,000</u>	<u>27,500</u>	<u>76,750</u>	<u>79,500</u>
Expenditures						
Media & Marketing	47,000	54,000	-	-	47,000	54,000
Park Improvements	-	-	10,028	27,500	10,028	27,500
Total Expenditures	<u>\$ 47,000</u>	<u>\$ 54,000</u>	<u>\$ 10,028</u>	<u>\$ 27,500</u>	<u>\$ 57,028</u>	<u>\$ 81,500</u>

Lodging fee revenue will increase from some growth and short-term rentals.  
Tourism expenses will be accordingly higher.

Conservation Trust revenue will be about the same as 2018 with the Lottery funds used for park improvements.

**Town of Palisade  
2019 Budget**

**Proprietary Funds**

<b>Water Fund</b>	2018	2019	Increase (Decrease)	
	Projected	Budget	Amount	%
<b>Revenues</b>				
Service Fees	\$ 1,037,900	\$ 1,040,000	\$ 2,100	0.20%
Other Fees	59,475	31,500	(27,975)	100.00%
Total Revenue	<u>1,097,375</u>	<u>1,071,500</u>	<u>(25,875)</u>	<u>-2.36%</u>
<b>Expenditures</b>				
Operating	666,279	627,841	(38,438)	-5.77%
Debt Service	390,121	395,518	5,397	1.38%
Capital	362,750	138,138	(224,612)	-61.92%
Total Expenditures	<u>\$ 1,419,150</u>	<u>\$ 1,161,497</u>	<u>\$ (257,653)</u>	<u>-18.16%</u>

Water fund total revenues will decline in 2019 from less tap fees.

Operating costs will decline from lower professional fees and additional solar energy credits.

Capital expenses will be for water line and valve replacements, continuing Reudi Water purchase and new equipment. No new street water lines are planned for 2019.

Debt payments increased in 2018 and will continue as scheduled in 2019.

**Proprietary Funds**

<b>Utility Funds</b>	<b>Wastewater Fund</b>		<b>Solid Waste Fund</b>		<b>Total Other Funds</b>	
	2018 Projected	2019 Budget	2018 Projected	2019 Budget	2018 Projected	2019 Budget
<b>Revenues</b>						
Service Fees	\$ 576,100	\$ 581,700	\$ 138,500	\$ 138,500	\$ 714,600	\$ 720,200
Other	52,665	31,000	-	-	52,665	31,000
Total Revenue	<u>628,765</u>	<u>612,700</u>	<u>138,500</u>	<u>138,500</u>	<u>767,265</u>	<u>751,200</u>
<b>Expenditures</b>						
Plant Operating	182,748	158,552	-	-	182,748	158,552
Collection Operating	153,240	235,290	135,473	136,950	288,713	372,240
Plant Capital	100,000	104,000	-	-	100,000	104,000
Collection Capital	213,802	-	-	-	213,802	-
Total Expenditures	<u>\$ 649,790</u>	<u>\$ 497,842</u>	<u>\$ 135,473</u>	<u>\$ 136,950</u>	<u>\$ 785,263</u>	<u>\$ 634,792</u>

Wastewater fund revenues will decline in 2019 from less tap fees.

Wastewater collection operating expenses will increase from a planned study for a future collection plant.

Plant operating expenses will be lower from new solar power energy credits.

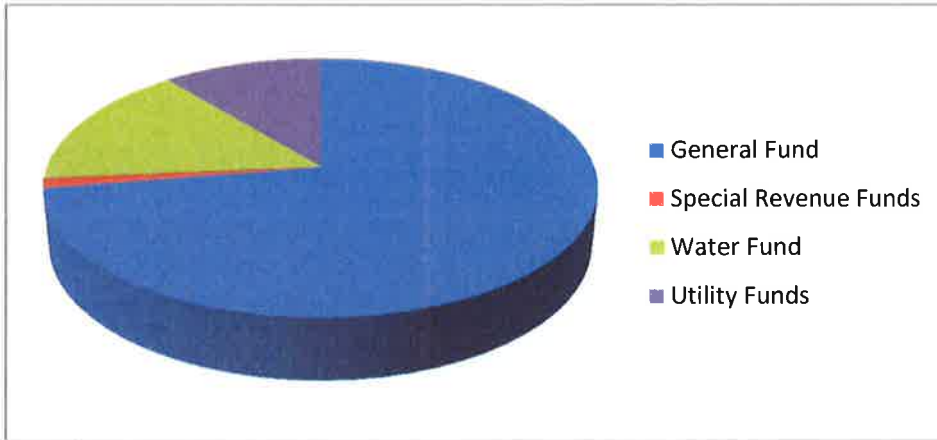
Capital expenditures are for septic elimination costs, plant improvements and new equipment.

The attached graphs provide a visual representation of the Town's revenue by Fund and how 2019 capital expenditures are allocated between funds.

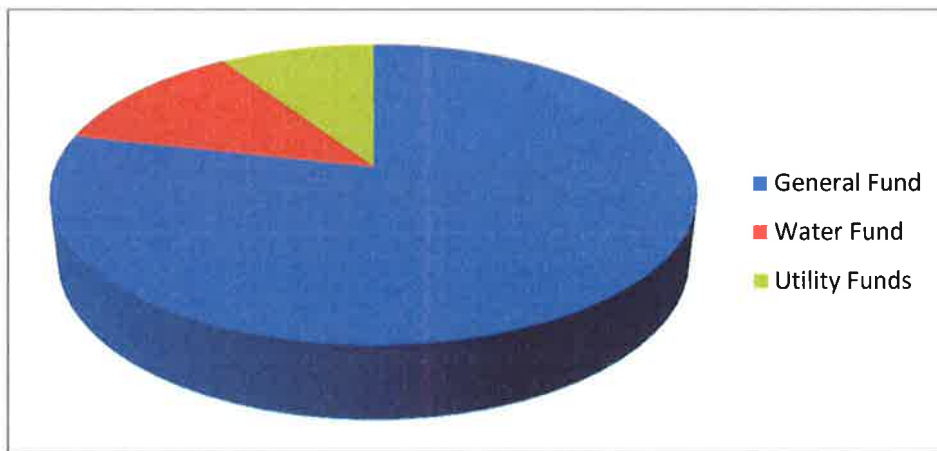
The graphs also provide a summary of revenues and expenditures within the General Fund.

**Town of Palisade  
2019 Budget**

	<b>2019 Budget</b>	
<b><u>Revenue By Fund</u></b>		
General Fund	\$ 4,993,971	72.4%
Special Revenue Funds	79,500	1.2%
Water Fund	1,071,500	15.5%
Utility Funds	751,200	10.9%
<b>Total</b>	<b>\$ 6,896,171</b>	<b>100.0%</b>

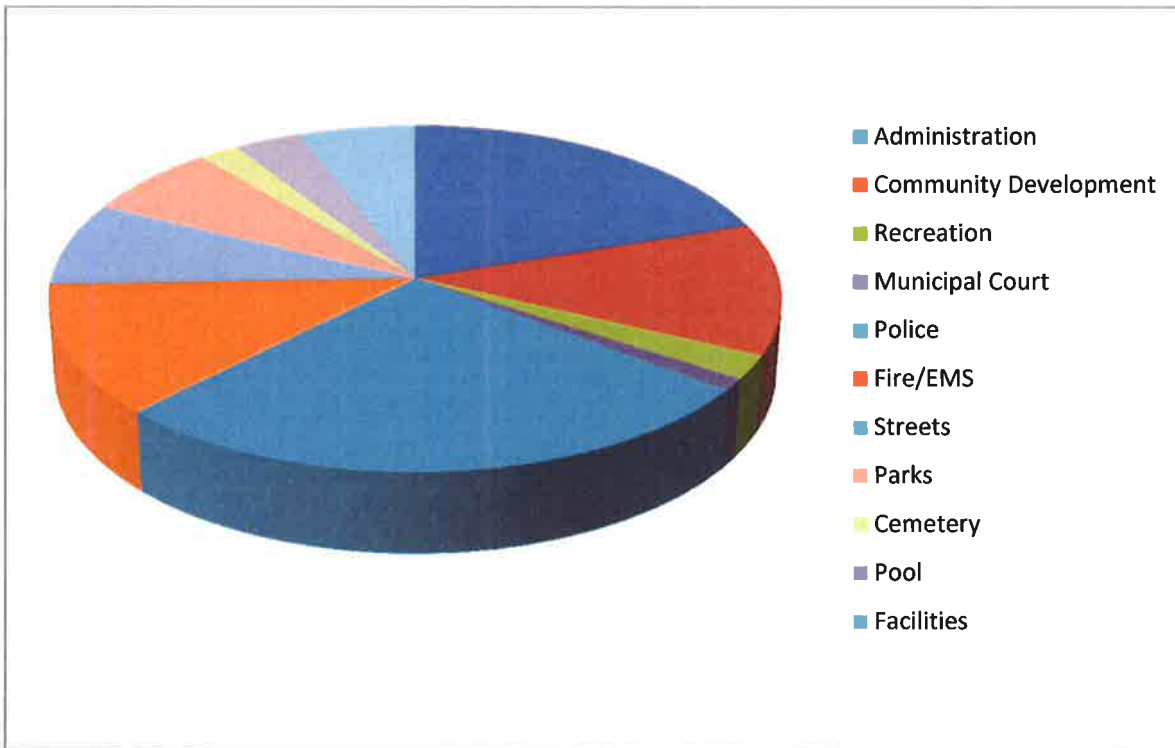


	<b>2019 Budget</b>	
<b><u>Capital Expenditures By Fund</u></b>		
General Fund	\$ 883,428	78.5%
Water Fund	138,138	12.3%
Utility Funds	104,000	9.2%
<b>Total</b>	<b>\$ 1,125,566</b>	<b>100.0%</b>



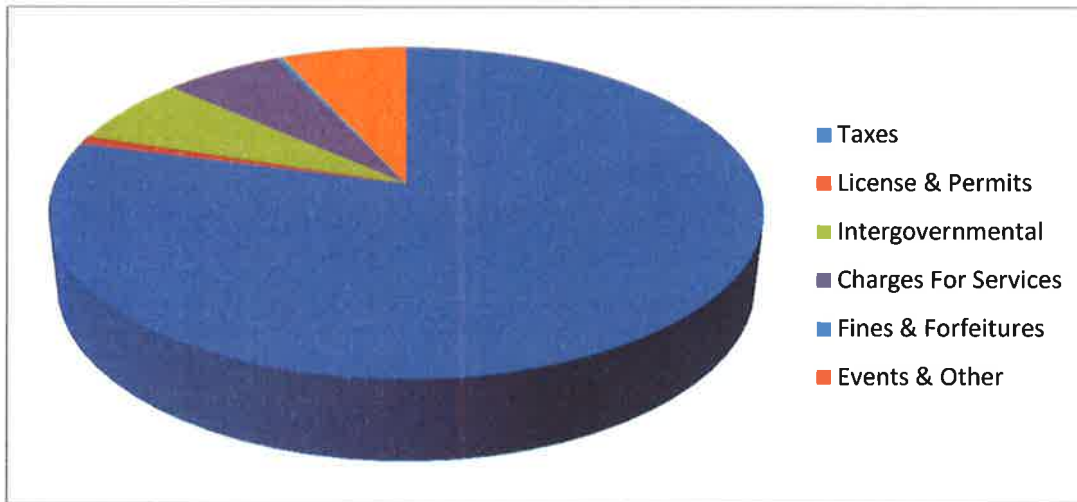
**Town of Palisade  
2019 Budget**

	<b>2019 Budget</b>	
<b><u>General Fund Operating Expenditures</u></b>		
Administration	\$ 795,863	19.8%
Community Development	493,590	12.3%
Recreation	89,146	2.2%
Municipal Court	44,866	1.1%
Police	1,079,949	26.8%
Fire/EMS	487,690	12.1%
Streets	313,122	7.8%
Parks	272,142	6.8%
Cemetery	79,353	2.0%
Pool	133,000	3.3%
Facilities	231,261	5.8%
<b>Total</b>	<b>\$ 4,019,982</b>	<b>100.0%</b>

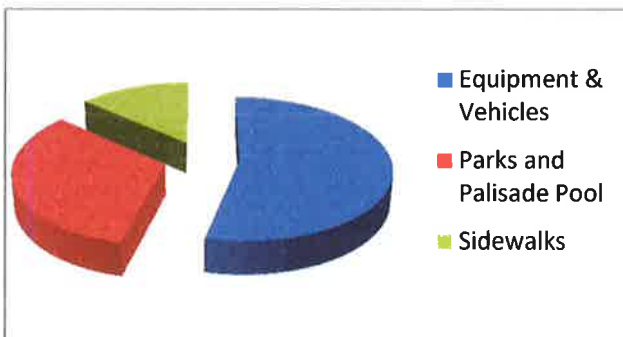


**Town of Palisade  
2019 Budget**

	<b>2019 Budget</b>	
<b><u>General Fund Revenues</u></b>		
Taxes	\$ 3,951,520	79.1%
License & Permits	37,700	0.8%
Intergovernmental	334,891	6.7%
Charges For Services	316,660	6.3%
Fines & Forfeitures	17,800	0.4%
Events & Other	335,400	6.7%
<b>Total</b>	<b>\$ 4,993,971</b>	<b>100.0%</b>

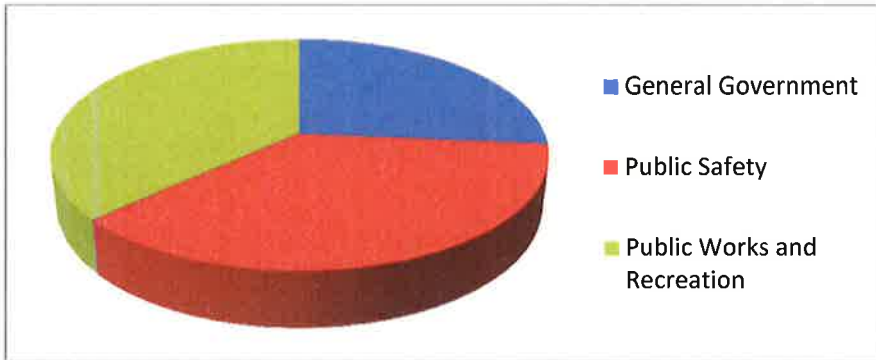


	<b>2019 Budget</b>	
<b><u>General Fund Capital Expenditures</u></b>		
Equipment & Vehicles	\$ 474,428	53.7%
Parks and Palisade Pool	290,000	32.8%
Sidewalks	119,000	13.5%
<b>Total</b>	<b>\$ 883,428</b>	<b>100.0%</b>

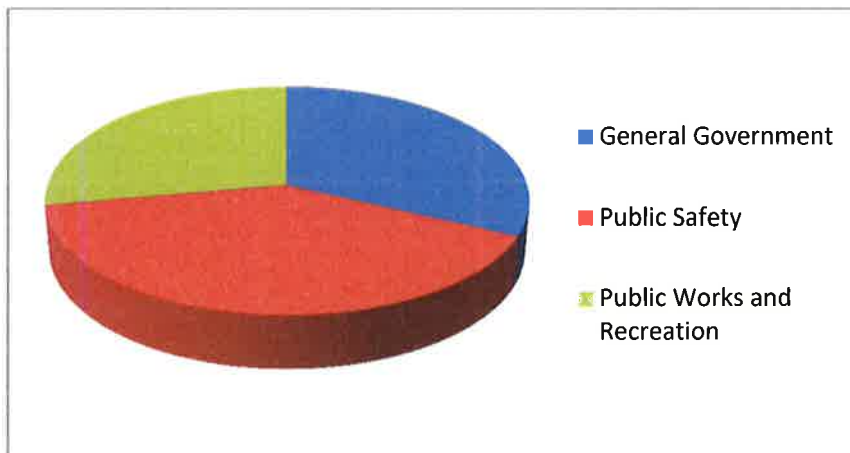


**Town of Palisade  
2019 Budget**

			<u>2019 Budget</u>	
<b>General Fund Total Expenditures</b>				
<b><u>By Areas of Service</u></b>				
General Government	\$	1,294,453	26.4%	
Public Safety		1,803,933	36.8%	
Public Works and Recreation		1,805,024	36.8%	
<b>Total</b>	<b>\$</b>	<b>4,903,410</b>	<b>100.0%</b>	



			<u>2019 Budget</u>	
<b>General Fund Operating Expenditures</b>				
<b><u>By Areas of Service</u></b>				
General Government	\$	1,289,453	32.1%	
Public Safety		1,612,505	40.1%	
Public Works and Recreation		1,118,024	27.8%	
<b>Total</b>	<b>\$</b>	<b>4,019,982</b>	<b>100.0%</b>	



Town of Palisade  
**Capital Improvements Plan 2019 Budget**  
**Capital Projects**  
**Items Included in the Comprehensive Plan and Capital Improvement Plan**  
**General Fund**

	<u>2019</u>	<u>2020</u>	<u>2021</u>
<b><u>Sources of Funding - Revenue</u></b>			
Sales Tax Reveune	\$ 837,000	\$ 800,000	\$ 800,000
Lease Financing	46,428	46,428	46,428
Grants			

**Capital Projects Costs - Expenditures**

**Current Town Comprehensive Plan**

**Town Facilities**

Civic Center  
Town Hall  
Public Works Garage/Office Bldg  
Community Center  
Palisade Pool

75,000

**Infrastructure**

Streets/Traffic - Milleman  
Sidewalks  
Critical Path RR Crossings  
Storm Water Drainage  
Public Parking  
Downtown Development

130,000

65,000

54,000

97,000

346,247

**Parks (Master Plan):**

Riverbend  
Memorial  
Peach Bowl  
Tennis Courts  
Basketball Courts  
Pickleball  
Bathrooms  
Shade Structures  
Skate Park  
Bike Park

10,000

55,000

150,000

75,000

75,000

Town of Palisade  
**Capital Improvements Plan 2019 Budget**  
**Capital Projects**  
**Items Included in the Comprehensive Plan and Capital Improvement Plan**  
**General Fund**

	<u>2019</u>	<u>2020</u>	<u>2021</u>
<b><u>Vehicles:</u></b>			
Police:			
SUV Purchase			
SUV Lease	46,428	46,428	46,428
Fire:			
Rescue Pumper		90,000	
Ladder Truck			90,000
Water Truck		95,000	
Command Vehicle			
Squad Vehicle			
Ambulance			
Tender 41			
Brush Truck	90,000		
Public Works:			
Pick Up	30,000	60,000	60,000
Sweeper	200,000		
Dump Truck			
Golf Carts	3,000		
<b><u>Equipment:</u></b>			
Fire:			
Power Cots	55,000	55,000	
Public Works:			
Backhoe		90,000	
Leaf Vacuum	45,000		
Administration:			
Board Room Monitor	5,000		
<b>New Festivals/Events</b>			
<b>Development Incentives</b>			
<b><u>Trails:</u></b>			
Plunge			
Riverfront			
Cameo			
Horse Mtn			



Town of Palisade  
**Capital Plan Improvements 2019 Budget**  
**Capital Projects**  
**Items Included in the Comprehensive Plan and Capital Improvement Plan**  
**Water and Sewer Funds**

	<u>Water Fund</u>		<u>Sewer Fund</u>	
	<u>2019</u>	<u>2020</u>	<u>2019</u>	<u>2020</u>
		<u>2021</u>		<u>2021</u>
<b><u>Sources of Funding - Revenue</u></b>				
Water Service Fees	\$ 49,138	\$ -		
Water Tap Fees	90,000	220,000		
Sewer Service Fees			\$ 104,000	\$ 180,000
Sewer Tap Fees				-

**Capital Projects Costs - Expenditures**  
**Current Town Comprehensive Plan**

<u>Water:</u>	
Plant	
Cabin Outlet Pipe	
Monitoring Wells	
<u>Distribution System:</u>	
Extend 8 in water line from	
N. River Rd under RR Tracks	35,000
Replace Milleman Street	172,000
Replace/Install isolation	
Valves in system. 6 valves.	40,000
Mini Excavator	24,000
Reudi Water Purchase	39,138
	24,000
<b><u>Sewer:</u></b>	
Plant	40,000
Septic Elimination	40,000
Collection System	
Replace Milleman Street	180,000

**TOWN OF PALISADE, COLORADO  
RESOLUTION 2018-68**

**A RESOLUTION OF THE BOARD OF TRUSTEES FOR THE TOWN OF PALISADE, COLORADO, SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET FOR THE ENTIRE TOWN OF PALISADE, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2019 AND ENDING FOR THE CALENDAR YEAR ON THE LAST DAY OF DECEMBER 2019.**

**WHEREAS**, the Board of Trustees of the Town of Palisade has received a proposed budget in accordance with the Local Government Budget Law; and

**WHEREAS**, upon due and proper notice, published in accordance with C.R.S. 29-1-106, said proposed budget was open for inspection by the public at the Town Hall as a designated location, a public hearing was held on December 11, 2018, and interested electors were given the opportunity to file and/or register any objections to said proposed budget, and,

**WHEREAS**, whatever increases and/or decreases may have been made in the expenditures, like increases/decreases were respectively made to the revenues so that the budget remains in balance, as required by C.R.S. 29-1-103;

**BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE TOWN OF PALISADE, COLORADO AS FOLLOWS:**

SECTION 1. The estimated expenditures for each fund are as follows:

General Fund	\$4,903,410
Wastewater Fund	497,842
Tourism Fund	54,000
Water Fund	1,161,497
Conservation Trust Fund	27,500
Solid Waste Fund	136,950
<b>Total Expenditures</b>	<b>\$6,781,199</b>

SECTION 2. The estimated revenues for each fund are as follows:

<u>General Fund</u>	
Taxes	\$3,951,520
Other Sources	1,042,451
Fund Balance	0
<b>Total Revenues</b>	<b>\$4,993,971</b>

<u>Wastewater Fund</u>	
Fees	\$612,700
Fund Balance	0
<b>Total Revenues</b>	<b>\$612,700</b>

<u>Tourism Fund</u>	
Lodging Fees	\$52,000
Fund Balance	2,000
<b>Total Revenues</b>	<b>\$54,000</b>

Water Fund

Fees	\$1,071,500
Fund Balance	89,997
<b>Total Revenues</b>	<b>\$1,161,497</b>

Conservation Trust Fund

Lottery Funds	\$27,500
Fund Balance	0
<b>Total Revenues</b>	<b>\$27,500</b>

Solid Waste Fund

Fees	\$138,500
Fund Balance	0
<b>Total Revenues</b>	<b>\$138,500</b>

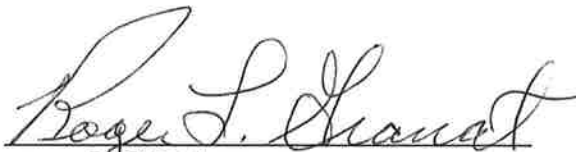
- Section 3. The budget as submitted, amended and herein above summarized by fund, a true copy of which is attached and incorporated herein by reference, hereby is approved and adopted as the budget of the Town of Palisade for the year stated above.
- Section 4. The budget hereby approved and adopted shall be signed by the Mayor, and made a part of the public records of the Town.
- SECTION 5. Town Treasurer, Joseph Vlach, is hereby directed forthwith to certify said budget to the Department of Local Affairs of the State of Colorado in accordance with the Laws of said State.

**ADOPTED AND APPROVED this 11<sup>th</sup> Day of December, 2018**

**By the Town of Palisade, Mesa County, State of Colorado**



Attest:

  
Roger L. Granat, Mayor

  
Lindsey Chitwood, Town Clerk

**TOWN OF PALISADE, COLORADO  
RESOLUTION 2018-69**

**A RESOLUTION OF THE BOARD OF TRUSTEES FOR THE TOWN OF PALISADE, COLORADO,  
APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS IN THE AMOUNTS OF AND FOR THE  
PURPOSE SET FORTH BELOW, FOR THE TOWN OF PALISADE, COLORADO, FOR THE 2019 BUDGET.**

WHEREAS, the Board of Trustees has adopted the annual budget in accordance with the Local Government Budget Law on December 11, 2018 and

WHEREAS, the Board of Trustees has made provisions therein for revenues, including beginning fund balances, in the amount equal to or greater than the total proposed expenditures as set forth in the budget; and,

WHEREAS, it is not only required by law, but also necessary to appropriate the revenues provided in the budget to and for the purpose described below so as not to impair the operations of the Town of Palisade

**BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE TOWN OF PALISADE, COLORADO AS FOLLOWS:**

SECTION 1. That the following sums are hereby appropriated from the revenues and other available money of each fund, for the purposes stated:

General Fund	
Expenditures	<u>\$4,903,410</u>
<b>Total General Fund</b>	<b>\$4,903,410</b>
Wastewater Fund	
Expenditures	<u>\$497,842</u>
<b>Total Utility Fund</b>	<b>\$497,842</b>
Tourism Fund	
Expenditures	<u>\$54,000</u>
<b>Total Tourism Fund</b>	<b>\$54,000</b>
Water Fund	
Expenditures	<u>\$1,161,497</u>
<b>Total Water Fund</b>	<b>\$1,161,497</b>
Conservation Trust Fund	
Expenditures	<u>\$27,500</u>
<b>Total Conservation Trust</b>	<b>\$27,500</b>
Solid Waste Fund	
Expenditures	<u>\$136,950</u>
<b>Total Solid Waste Fund</b>	<b>\$136,950</b>

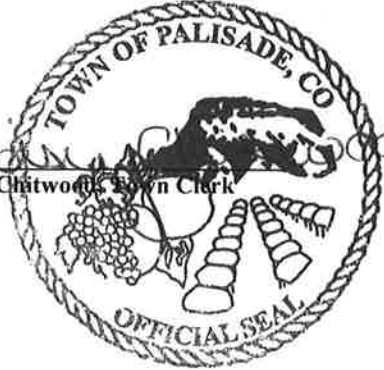
ADOPTED and APPROVED this 11<sup>th</sup> day of December, 2018.

By the Town of Palisade, Mesa County, State of Colorado

*Roger L. Granat*  
Roger L. Granat, Mayor

Attest:

*Lindsey Chitwood*  
Lindsey Chitwood, Town Clerk



**TOWN OF PALISADE, COLORADO  
RESOLUTION NO 2018-70**

**A RESOLUTION OF THE BOARD OF TRUSTEES FOR THE TOWN OF PALISADE, COLORADO, LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2018 TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE TOWN OF PALISADE, COLORADO, FOR THE 2019 BUDGET YEAR.**

**WHEREAS**, the Board of Trustees has adopted the annual budget in accordance with the Local Government Budget Law on December 11, 2018; and

**WHEREAS**, the amount of money necessary to balance the budget for general operating expenses and capital outlay is \$382,069; and

**WHEREAS**, the 2018 valuation for assessment for the Town of Palisade as certified by the County Assessor is \$21,832,490.

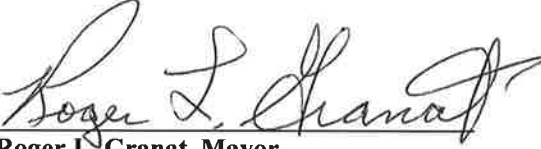
**BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE TOWN OF PALISADE, COLORADO AS FOLLOWS:**

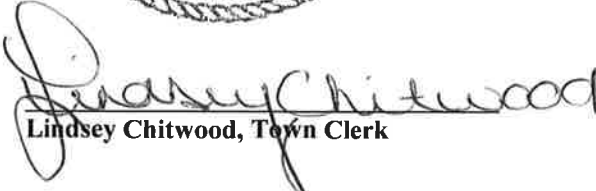
- SECTION 1. The Town of Palisade's gross mill levy is 17.5 mills.
- SECTION 2. For the purpose of meeting all general operating expenses and capital outlay of the Town of Palisade during 2019 budget year, there is hereby levied a mill levy of 17.5 mills upon each dollar of the total valuation for assessment of all taxable property within the Town for the year 2018.
- SECTION 3. Town Treasurer, Joseph Vlach, is hereby authorized and directed to immediately certify to the County Commissioners of Mesa County, Colorado, the mill levies for the Town of Palisade as herein above determined and set.

**ADOPTED AND APPROVED THIS 11<sup>th</sup> DAY OF DECEMBER, 2018.**

**By Town of Palisade, Mesa County, State of Colorado**



  
\_\_\_\_\_  
Roger L. Granat, Mayor

  
\_\_\_\_\_  
Lindsey Chitwood, Town Clerk

## AMENDED CERTIFICATION OF VALUES

Name of Jurisdiction: TOWN OF PALISADE

New District:

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### 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. The total Assessed Valuations for taxable year **2018**  
 in Mesa County On 11/27/2018 Are:

Previous Year's Net Total Assessed Valuation:	\$21,241,230
Current Year's Gross Total Assessed Valuation:	\$21,832,490
(-) Less TIF district increment, if any:	\$0
Current Year's Net Total Assessed Valuation:	\$21,832,490
New Construction*:	\$79,520
Increased Production of Producing Mines**:	\$0
ANNEXATIONS/INCLUSIONS:	\$751,300
Previously Exempt Federal Property**:	\$0
New Primary Oil or Gas production from any Oil and Gas leasehold or land (29-1-301(1)(b) C.R.S.)***:	\$0
Taxes collected last year on omitted property as of August 1 (29-1-301(1)(a) C.R.S.) Includes all revenue collected on valuation not previously certified.	\$0.00
Taxes Abated or Refunded as of August 1 (39-10-114(1)(a)(I)(B) C.R.S.):	\$298.54

This value reflects personal property exemptions IF enacted by the jurisdiction as authorized by Art. X, Sec. 20(8)(b), Colo. Constitution  
 \* New Construction is defined as: Taxable real property structures and the personal property connected with the structure.

\*\* Jurisdiction must submit a certification to the Division of Local Government in order for a value to be accrued (DLG52 & 52A)

\*\*\* Jurisdiction must submit an application to the Division of Local Government in order for a value to be accrued. (DLG 52B)

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### USE FOR 'TABOR' LOCAL GROWTH CALCULATIONS ONLY

In accordance with the Art. X, Sec. 20, Colorado Constitution and 39-5-121(2)(b), C.R.S. The Actual Valuations for the taxable year 2018  
 in Mesa County On 11/27/2018 Are:

Current Year's Total Actual Value of All Real Property*:	\$206,699,220
ADDITIONS TO TAXABLE REAL PROPERTY:	
Construction of taxable real property improvements**:	\$738,690
ANNEXATIONS/INCLUSIONS:	\$2,775,740
Increased Mining Production***:	\$0
Previously exempt property:	\$47,840
Oil or Gas production from a new well:	\$0
Taxable real property omitted from the previous year's tax warrant. (Only the most current year value can be reported):	\$0
DELETIONS FROM TAXABLE REAL PROPERTY IMPROVEMENTS:	\$74,280
Destruction of taxable property improvements.	
Disconnections/Exclusions:	\$0
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 a new mine and increase in production of a producing mine.

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NOTE: All levies must be certified to the Board of County Commissioners no later than December 15, 2018

**TOWN OF PALISADE  
RESOLUTION NUMBER 2018-71**

**A RESOLUTION OF THE BOARD OF TRUSTEES FOR THE TOWN OF PALISADE, COLORADO, AMENDING THE FISCAL YEAR 2018 BUDGET BY SUPPLEMENTAL APPROPRIATION OF MONEY TO THE GENERAL FUND, TOURISM FUND, AND THE WATER FUND.**

WHEREAS, the Board of Trustees of the Town of Palisade wishes to recognize additional revenue and increase expenditures in the General Fund, Tourism Fund, and the Water Fund; and

WHEREAS, upon due and proper notice, published and posted in accordance with the law, said amended budget was open for inspection by the public at the office of the Town Clerk, and a public hearing was held on December 11, 2018 and interested taxpayers were given the opportunity to file or register any objections to said amended budget; and

WHEREAS, for any increase in expenditures like increases, if needed, were added to revenue so the budget remains in balance as required by law;

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE TOWN OF PALISADE, COLORADO THAT:**

**Section 1.** The revenue to the General, Tourism, and Water Funds, as amended is as follows:

General Fund

Taxes	\$ 2,855,669
Other Sources	986,527
Fund Balance	<u>119,110</u>
Total Revenues	\$3,961,306

Tourism Fund

Lodging Fees	\$ 37,500
Fund Balance	<u>9,500</u>
Total Revenues	\$ 47,000

Water Fund

Fees	\$ 1,024,225
Fund Balance	<u>394,925</u>
Total Revenues	\$1,419,150



**Section 2.** The estimated expenditures to the General, Tourism, and Water Funds are:

General Fund

Expenditures	<u>\$3,961,306</u>
Total General Fund	<u>\$3,961,306</u>

Tourism Fund

Expenditures	<u>\$47,000</u>
Total Tourism Fund	<u>\$47,000</u>

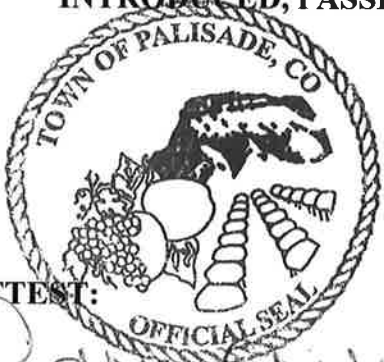
Water Fund

Expenditures	<u>\$1,419,150</u>
Total Water Fund	<u>\$1,419,150</u>

**Section 3.** That said budget as amended by fund hereby is approved and adopted as the budget for the Town of Palisade for the year stated above.

**Section 4.** That the budget hereby amended and adopted is made part of the public records of the Town of Palisade, Colorado

**INTRODUCED, PASSED AND APPROVED** this 11<sup>th</sup> day of December 2018.



**Town of Palisade:**

*Roger E. Granat*  
\_\_\_\_\_  
Roger E. Granat, Mayor

**ATTEST:**

*Lindsey Chitwood*  
\_\_\_\_\_  
Lindsey Chitwood, Town Clerk

## General Fund Summary

	2015 Actual	2016 Actual	2017 Actual	2018 Budget	Jan - Oct 2018	2018 Projected	2019 Proposed
<b>Beginning Fund Balance</b>	<b>\$1,424,207</b>	<b>\$1,897,083</b>	<b>\$1,928,910</b>	<b>\$2,573,734</b>	<b>\$2,573,734</b>	<b>\$2,573,734</b>	<b>\$3,691,522</b>
General Fund Operating Revenues	3,432,338	3,220,494	3,947,282	3,842,196	3,734,337	5,047,049	4,993,971
General Fund Operating Expenditures	2,904,671	3,151,914	3,282,022	3,660,425	2,978,932	3,776,045	4,019,982
General Fund Operating Revenues in Excess of (Less Than) Expenditures	527,667	68,580	665,260	181,771	755,405	1,271,004	973,989
Grant Revenues							
Grants	670,312	6,154	257,069	-	29,150	32,045	-
Total Grant Revenues	670,312	6,154	257,069	-	29,150	32,045	-
Capital Expenditures	725,103	42,907	277,505	172,000	175,934	185,261	883,428
General Fund Revenues in Excess of (Less Than) Expenditures	472,876	31,827	644,824	9,771	608,621	1,117,788	90,561
<b>Ending Fund Balance</b>	<b>\$1,897,083</b>	<b>\$1,928,910</b>	<b>\$2,573,734</b>	<b>\$2,583,505</b>	<b>\$3,182,355</b>	<b>\$3,691,522</b>	<b>\$3,782,083</b>
<b>Fund Balance Designations:</b>							
Restricted For Tabor	(129,069)	(141,068)	(124,699)	(109,633)		(113,281)	(120,599)
<b>Assigned To:</b>							
Traffic Impact Fees-Capital Improvements	(256,192)	(258,746)	(299,360)	(261,300)		(261,300)	(261,300)
Cemetery Perpetual Care	(98,658)	(107,424)	(110,595)	(114,924)		(114,995)	(118,424)
Working Cash For Expenditures	(726,168)	(787,979)	(820,506)	(915,106)		(944,011)	(1,004,996)
<b>Total Designations</b>	<b>(1,210,087)</b>	<b>(1,295,217)</b>	<b>(1,355,160)</b>	<b>(1,400,963)</b>		<b>(1,433,588)</b>	<b>(1,505,319)</b>
<b>Unassigned Fund Balance</b>	<b>\$686,996</b>	<b>\$633,694</b>	<b>\$1,218,575</b>	<b>\$1,182,542</b>	<b>\$2,573,734</b>	<b>\$2,257,934</b>	<b>\$2,276,764</b>

## General Fund Revenues

	2015	2016	2017	2018	Jan - Oct	2018	2019
Description	Actual	Actual	Actual	Budget	2018	Projected	Proposed
01-000-3101	\$ 367,371	\$ 365,756	\$ 366,782	\$ 371,669	\$ 370,288	\$ 371,669	\$ 383,984
01-000-3102	50,723	46,823	56,218	49,000	40,423	52,608	52,608
01-000-3104	1,747,098	1,710,817	2,125,510	2,303,800	2,156,559	3,326,978	3,388,228
01-000-3105	2,545	2,399	2,239	2,500	1,914	2,300	2,300
01-000-3106	109,007	96,159	95,233	104,000	65,993	95,000	95,000
01-000-3107	41,282	11,018	7,709	7,700	13,330	13,330	13,500
01-000-3108	27,096	18,389	17,040	17,000	15,845	15,845	15,900
<b>Total Taxes</b>	<b>2,345,122</b>	<b>2,251,361</b>	<b>2,670,731</b>	<b>2,855,669</b>	<b>2,664,352</b>	<b>3,877,730</b>	<b>3,951,520</b>
01-000-3201	13,153	14,955	122,825	43,000	34,832	34,900	34,900
01-000-3202	1,997	1,916	1,190	1,800	2,545	2,600	1,800
01-000-3203	295	292	1,436	1,300	640	955	1,000
<b>Total Licenses &amp; Permits</b>	<b>15,445</b>	<b>17,163</b>	<b>125,451</b>	<b>46,100</b>	<b>38,017</b>	<b>38,455</b>	<b>37,700</b>
01-000-3302	5,845	5,842	5,750	5,500	3,603	4,000	4,500
01-000-3303	4,103	4,050	3,982	4,000	3,947	4,000	4,000
01-000-3304	69,846	70,306	70,700	69,000	70,254	80,000	72,000
01-000-3305	4,557	4,537	4,550	4,700	4,593	4,700	4,700
01-000-3306	13,245	20,595	15,414	-	-	-	-
01-000-3308	10,999	6,154	3,564	-	29,150	32,045	-
Fire Alert/EMS Ambulance Grant	49,782	-	32,400	-	-	-	-
Skate Park Grant	-	-	160,000	-	-	-	-
Land Development Code	-	-	24,565	-	-	-	-
Police Vehicle	-	-	36,540	-	-	-	-
AGNC Grant	9,681	-	-	-	-	-	-
DOLA Main Street	200,000	-	-	-	-	-	-
Federal Mineral Lease Streets	399,850	-	-	-	-	-	-
Mesa County Road & Street	200,000	100,000	75,000	-	-	-	-
Rual Fire District-Operations	104,500	124,300	118,000	108,000	100,000	105,000	110,000
Rual Fire District-Capital	10,500	10,200	8,000	9,000	10,000	11,000	12,000
Mesa County Public Safety Alloc	-	-	-	124,327	67,408	124,327	127,691
<b>Total Intergovernmental</b>	<b>1,082,908</b>	<b>345,984</b>	<b>558,465</b>	<b>324,527</b>	<b>288,955</b>	<b>365,072</b>	<b>334,891</b>
01-000-3401	17,650	19,600	9,062	17,000	15,750	17,000	17,000
Grave Lot Sales							

**General Fund Revenues**

Description	2015 Actual	2016 Actual	2017 Actual	2018 Budget	Jan - Oct 2018	2018 Projected	2019 Proposed
001-000-3403	11,650	12,825	12,500	8,000	11,700	11,700	9,500
001-000-3404	6,525	7,350	2,825	4,500	5,400	5,400	4,500
001-000-3405	13,000	14,000	6,800	7,500	12,600	12,600	9,000
001-000-3406	2,150	1,100	550	500	2,700	2,700	500
001-000-3408	35,929	41,332	44,008	43,000	45,658	45,700	45,000
001-000-3413	214,736	143,395	191,710	185,000	183,448	195,000	195,000
001-000-3415	6,871	9,526	10,428	9,500	13,669	14,000	13,500
001-000-3417	1,701	1,335	3,028	1,800	1,845	2,000	1,800
001-000-3418	5,045	5,645	5,675	6,000	3,324	4,000	5,000
001-000-3419	73	230	470	200	350	350	200
001-000-3421	1,730	1,400	1,300	1,000	788	1,000	1,000
001-000-3422	7,240	4,750	5,040	4,000	3,040	4,000	4,000
001-000-3423	4,257	5,910	13,876	3,000	8,047	8,047	3,000
001-000-3425	3,360	2,554	40,614	-	5,108	5,108	-
001-000-3428	1,464	288	-	-	-	-	-
001-000-3430	13,492	15,268	15,534	15,000	13,996	14,500	7,500
001-000-3431	12,138	17,956	22,138	10,000	21,405	21,405	-
001-000-3433	395	195	180	200	35	50	60
001-000-3434	100	100	103	100	120	120	100
<b>Total Charges for Services</b>	<b>359,506</b>	<b>304,759</b>	<b>385,841</b>	<b>316,300</b>	<b>348,983</b>	<b>364,680</b>	<b>316,660</b>

**General Fund Revenues**

Description	2015 Actual	2016 Actual	2017 Actual	2018 Budget	Jan - Oct 2018	2018 Projected	2019 Proposed
001-000-3501 Court Costs	3,873	2,060	3,080	3,000	3,939	4,250	4,000
001-000-3504 Restitution	3,903	3,049	2,216	2,000	6,828	6,828	2,000
001-000-3506 Fines & Forfeitures	27,939	15,059	15,437	16,000	9,834	11,800	11,800
<b>Total Fines &amp; Forfeitures</b>	<b>35,715</b>	<b>20,168</b>	<b>20,733</b>	<b>21,000</b>	<b>20,601</b>	<b>22,878</b>	<b>17,800</b>
001-000-3601 Interest	2,150	5,408	13,271	11,500	36,430	43,700	39,500
001-000-3602 Fire Department Donations	1,590	3,472	500	500	3,125	3,400	500
001-000-3604 Donations-Other	7,648	13,658	6,595	15,500	5,360	5,360	500
001-000-3605 EMS/CPR Classes	105	1,900	1,448	1,500	870	1,000	1,000
001-000-3607 Miscellaneous Revenue	4,969	2,566	2,354	1,500	1,975	2,000	1,800
001-000-3608 Sale of Assets	4,602	-	142,510	-	39,130	39,130	-
001-000-3613 Peach Festival	5,200	5,200	5,200	5,200	5,200	5,200	5,200
001-000-3614 Wine Festival	4,900	4,900	4,900	4,900	4,900	4,900	4,900
001-000-3615 Cameo Land Solar Lease	-	-	-	-	7,872	7,872	12,000
001-000-3616 Sunday Market	15,831	19,417	19,874	17,000	24,585	24,585	19,000
001-000-3618 Tour of the Vineyards	1,000	1,000	1,000	1,000	1,200	1,200	1,000
001-000-3620 Blue Grass Festival	215,959	229,692	245,478	220,000	271,932	271,932	250,000
<b>Total Misc Revenue</b>	<b>263,954</b>	<b>287,213</b>	<b>443,130</b>	<b>278,600</b>	<b>402,579</b>	<b>410,279</b>	<b>335,400</b>
<b>Revenue Less Grants</b>	<b>3,432,338</b>	<b>3,220,494</b>	<b>3,947,282</b>	<b>3,842,196</b>	<b>3,734,337</b>	<b>5,047,049</b>	<b>4,993,971</b>
Grant Revenue	670,312	6,154	257,069	-	29,150	32,045	-
<b>Total Revenue</b>	<b>\$ 4,102,650</b>	<b>\$ 3,226,648</b>	<b>\$ 4,204,351</b>	<b>\$ 3,842,196</b>	<b>\$ 3,763,487</b>	<b>\$ 5,079,094</b>	<b>\$ 4,993,971</b>

## Administration

Description	2015	2016	2017	2018	Jan - Oct	2018	2019
	Actual	Actual	Actual	Budget	2018	Projected	Proposed
<b>PERSONNEL</b>							
001-010-5110 Trustees	\$ 17,600	\$ 18,200	\$ 18,200	\$ 18,000	\$ 10,900	\$ 18,000	\$ 18,000
001-010-5111 Administrator	73,174	73,442	76,825	91,657	82,139	101,356	100,470
001-010-5112 Clerk	44,408	46,917	47,798	59,480	53,019	50,088	51,090
001-010-5120 Treasurer	50,238	53,076	54,083	67,307	55,942	56,680	57,813
001-010-5123 Deputy Treasurer	31,671	32,328	32,856	33,487	28,176	33,487	34,157
001-010-5143 Deputy Clerk/Admin Assnts	21,307	31,671	34,463	36,105	41,857	49,873	51,678
001-010-5150 Health/Dental Insurance	31,504	41,912	34,797	47,970	36,186	44,932	41,209
001-010-5151 Life Insurance & Disability	1,438	1,495	1,062	1,734	912	1,734	1,666
001-010-5152 FICA	17,796	19,653	19,699	23,412	20,399	25,413	23,960
001-010-5153 ICMA	10,590	5,143	11,353	13,808	8,696	13,800	11,319
001-010-5155 Workers Compensation	2,012	1,198	1,197	2,296	1,724	2,296	2,447
001-010-5156 Unemployment Insurance	710	779	771	918	907	918	940
<b>Total Personnel</b>	<b>302,448</b>	<b>325,814</b>	<b>333,104</b>	<b>396,174</b>	<b>340,857</b>	<b>398,577</b>	<b>394,749</b>
<b>EXPENSES</b>							
001-010-5200 Board Expenses	8,549	9,093	1,708	5,000	6,101	6,200	5,000
001-010-5201 Office Supplies & Equipment	4,073	5,880	6,134	6,000	6,294	6,500	6,000
001-010-5202 Operating Supplies	18,368	18,094	19,562	19,500	20,290	21,000	20,000
001-010-5203 Board Travel	-	-	7,667	3,000	6,563	7,000	3,000
001-010-5204 Postage	4,882	5,744	3,867	4,500	4,819	5,000	4,500
001-010-5205 Dues & Subscriptions	6,728	9,700	7,471	9,500	6,184	9,500	9,500
001-010-5206 Utilities	12,652	12,781	10,448	8,600	5,824	8,600	9,600
001-010-5207 Travel & Training	3,601	4,915	1,283	1,000	1,204	1,500	1,000
001-010-5208 Printing & Publishing	6,033	2,677	7,475	4,000	8,568	8,600	7,500
001-010-5209 Professional Services	17,490	10,146	101,371	80,000	37,189	52,000	82,000
001-010-5211 Liability Insurance	57,166	73,201	46,054	74,139	55,041	74,139	78,600
001-010-5212 Equipment Rental	8,161	7,546	8,178	8,000	7,394	8,000	8,000
001-010-5214 Audit Fees	6,650	7,050	6,650	6,650	6,650	6,650	6,650
001-010-5215 Election Expenses	-	4,811	-	6,000	3,891	3,891	-
001-010-5217 Riverfront Commission Funding	3,269	3,269	3,269	3,269	3,269	3,269	3,269
001-010-5232 County Treasurer Fees	7,447	7,414	7,433	8,000	7,482	9,000	10,000
001-010-5235 County Transit Pro-Ration	25,992	26,392	25,992	25,992	25,992	25,992	30,000
001-010-5236 Telephone	7,465	8,487	8,557	7,800	7,288	7,800	8,800

## Administration

Description	2015 Actual	2016 Actual	2017 Actual	2018 Budget	Jan - Oct 2018	2018 Projected	2019 Proposed
001-010-5238 Information Technology	65,415	71,187	83,896	78,295	70,498	78,295	77,695
001-010-5239 Codification	2,331	2,669	250	3,000	2,009	3,000	3,000
001-010-5258 Local Meeting Expense	189	-	438	750	59	750	750
001-010-5259 Cell Phone	2,672	2,781	1,944	2,750	1,050	2,750	2,750
001-010-5260 Small Equipment	1,944	2,729	2,281	2,000	5,220	5,220	8,500
001-010-5260 Computer Equipment	7,640	5,063	11,445	6,000	2,398	6,000	8,000
001-010-5261 GVDD Drainage Fees	-	4,757	4,626	4,626	4,647	4,647	7,000
<b>Total Expenses</b>	<b>278,717</b>	<b>306,386</b>	<b>377,999</b>	<b>378,371</b>	<b>305,924</b>	<b>365,303</b>	<b>401,114</b>
<b>Total Operating Expenditures</b>	<b>581,165</b>	<b>632,200</b>	<b>711,103</b>	<b>774,545</b>	<b>646,781</b>	<b>763,880</b>	<b>795,363</b>
<b>CAPITAL</b>							
001-010-5875 Board Room Monitor	-	-	-	-	-	-	5,000
<b>Capital Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,000</b>
<b>Total Administration Expenditures</b>	<b>\$ 581,165</b>	<b>\$ 632,200</b>	<b>\$ 711,103</b>	<b>\$ 774,545</b>	<b>\$ 646,781</b>	<b>\$ 763,880</b>	<b>\$ 800,363</b>

## Community Development

Description	2015 Actual	2016 Actual	2017 Actual	2018 Budget	Jan - Oct 2018	2018 Projected	2019 Proposed
<b>PERSONNEL</b>							
001-012-5112 Planning Technician	\$ -	\$ -	\$ 19,943	\$ 45,911	\$ 37,078	\$ 45,911	\$ 46,829
001-012-5113 Director	56,146	57,314	58,243	59,362	47,947	59,362	60,549
001-012-5138 Sunday / Fall Market-Part Time	-	-	-	-	-	-	19,808
001-012-5150 Health/Dental Insurance	12,650	14,431	20,426	25,430	23,143	25,430	28,675
001-012-5151 Life Insurance & Disability	375	354	431	709	553	709	718
001-012-5152 FICA	3,933	4,174	5,713	8,053	6,309	8,053	9,730
001-012-5153 ICMA	1,829	1,648	2,912	3,932	2,927	3,932	5,369
001-012-5155 Workers Compensation	432	265	246	369	277	369	376
001-012-5156 Unemployment Insurance	171	172	173	316	312	312	381
<b>Total Personnel</b>	<b>75,536</b>	<b>78,358</b>	<b>108,087</b>	<b>144,082</b>	<b>118,546</b>	<b>144,078</b>	<b>172,435</b>
<b>EXPENSES</b>							
001-012-5205 Dues and Subscriptions	400	400	431	535	706	706	800
001-012-5207 Travel and Training	853	366	-	800	230	800	400
001-012-5208 Land Development Code	-	-	49,130	2,000	695	695	10,000
001-012-5209 Professional Services	2,234	11,413	29,638	12,000	30,507	35,000	20,000
001-012-5250 Wayfinding Signs	7,700	1,375	-	-	-	5,630	-
001-012-5253 Peach Festival-Ice Cream Social	860	1,172	1,014	1,000	946	1,000	1,000
001-012-5209 Town Website	-	-	-	-	-	-	30,000
001-012-5251 Sunday Market	-	-	-	-	-	-	10,875
001-012-5260 Small Equipment/Supplies	41	5,698	3,445	3,654	284	3,654	1,500
001-012-5268 Palisade Chamber	15,000	15,000	15,000	10,000	10,000	10,000	10,000
001-012-5272 Blue Grass Festival	165,089	170,714	174,459	200,000	195,398	195,398	230,000
001-012-5273 Buffer Zone	4,580	4,580	15,025	10,000	3,435	4,580	6,580
<b>Total Expenses</b>	<b>196,757</b>	<b>210,718</b>	<b>288,142</b>	<b>239,989</b>	<b>242,201</b>	<b>257,463</b>	<b>321,155</b>
<b>Total Operating Expenses</b>	<b>272,293</b>	<b>289,076</b>	<b>396,229</b>	<b>384,071</b>	<b>360,747</b>	<b>401,541</b>	<b>493,590</b>
<b>Total Community Development</b>	<b>\$ 272,293</b>	<b>\$ 289,076</b>	<b>\$ 396,229</b>	<b>\$ 384,071</b>	<b>\$ 360,747</b>	<b>\$ 401,541</b>	<b>\$ 493,590</b>



## Recreation

Description	2015	2016	2017	2018	Jan - Oct	2018	2019
	Actual	Actual	Actual	Budget	2018	Projected	Proposed
<b>PERSONNEL</b>							
001-015-5136 Rec/Events Coordinator	\$ 44,118	\$ 46,178	\$ 46,878	\$ 47,779	\$ 39,265	\$ 65,232	\$ 48,735
001-015-5138 Recreation Assistant-Part Time	16,181	18,270	17,454	17,949	16,449	19,500	-
001-015-5149 Part-Time Seasonal	3,929	7,398	4,056	5,000	7,787	8,000	8,000
001-015-5150 Health/Dental Insurance	10,934	10,439	12,751	13,934	12,368	13,934	15,456
001-015-5151 Life Insurance & Disability	312	295	295	332	246	332	336
001-015-5152 FICA	4,809	5,575	5,181	5,411	4,827	6,813	4,340
001-015-5153 ICMA	2,193	1,330	2,344	2,389	1,930	2,389	2,437
001-015-5155 Workers Compensation	432	317	293	500	375	500	572
001-015-5156 Unemployment Insurance	197	206	206	212	209	209	170
<b>Total Personnel</b>	<b>83,105</b>	<b>90,008</b>	<b>89,458</b>	<b>93,506</b>	<b>83,456</b>	<b>116,909</b>	<b>80,046</b>
<b>EXPENSES</b>							
001-015-5202 Operating Supplies	484	522	672	600	386	600	600
001-015-5205 Dues and Subscriptions	559	184	454	300	175	300	300
001-015-5207 Travel and Training	530	609	77	500	619	1,109	500
001-015-5208 Printing and Publishing	1,520	1,787	1,762	1,700	1,360	1,700	1,700
001-015-5212 Equipment Rental	-	-	-	500	-	500	500
001-015-5221 Shuttle Bus Maintenance	-	498	500	500	164	500	500
001-015-5251 Sunday Market	7,110	7,744	8,848	7,500	10,418	10,418	-
001-015-5260 Small Equipment/Supplies	1,628	542	402	3,000	449	3,000	3,000
001-015-5261 Park & Recreation Projects	951	1,168	1,453	2,000	1,033	2,000	2,000
<b>Total Expenses</b>	<b>12,782</b>	<b>13,054</b>	<b>14,168</b>	<b>16,600</b>	<b>14,604</b>	<b>20,127</b>	<b>9,100</b>
<b>Total Operating Expenses</b>	<b>95,887</b>	<b>103,062</b>	<b>103,626</b>	<b>110,106</b>	<b>98,060</b>	<b>137,036</b>	<b>89,146</b>
<b>Total Recreation Expenditures</b>	<b>\$ 95,887</b>	<b>\$ 103,062</b>	<b>\$ 103,626</b>	<b>\$ 110,106</b>	<b>\$ 98,060</b>	<b>\$ 137,036</b>	<b>\$ 89,146</b>

**Court**

Description	2015	2016	2017	2018	Jan - Oct	2018	2019
	Actual	Actual	Actual	Budget	2018	Projected	Proposed
<b>PERSONNEL</b>							
001-020-5118 Municipal Judge	\$ 6,489	\$ 6,238	\$ 6,960	\$ 6,960	\$ 4,930	\$ 6,960	\$ 6,960
001-020-5132 Court Clerk	9,357	15,595	15,845	16,150	13,758	17,196	16,473
001-020-5150 Health/Dental Insurance	1,243	4,886	4,709	5,188	4,604	5,779	5,779
001-020-5151 Life Insurance & Disability	-	65	102	119	85	119	120
001-020-5152 FICA	1,156	1,590	1,695	1,768	1,395	1,848	1,793
001-020-5153 ICMA	267	598	792	808	669	808	824
001-020-5155 Workers Compensation	19	102	95	144	108	144	147
001-020-5156 Unemployment Insurance	52	66	67	69	68	68	70
<b>Total Personnel</b>	<b>18,583</b>	<b>29,140</b>	<b>30,265</b>	<b>31,206</b>	<b>25,617</b>	<b>32,922</b>	<b>32,166</b>
<b>EXPENSES</b>							
001-020-5201 Supplies & Printing	-	224	-	250	60	200	200
001-020-5207 Travel / Training	-	-	-	500	74	200	500
001-020-5209 Professional Services	8,347	13,252	10,445	12,500	5,359	12,000	12,000
<b>Total Expenses</b>	<b>8,347</b>	<b>13,476</b>	<b>10,445</b>	<b>13,250</b>	<b>5,493</b>	<b>12,400</b>	<b>12,700</b>
<b>Total Operating Expenses</b>	<b>26,930</b>	<b>42,616</b>	<b>40,710</b>	<b>44,456</b>	<b>31,110</b>	<b>45,322</b>	<b>44,866</b>
<b>Total Court Expenditures</b>	<b>\$ 26,930</b>	<b>\$ 42,616</b>	<b>\$ 40,710</b>	<b>\$ 44,456</b>	<b>\$ 31,110</b>	<b>\$ 45,322</b>	<b>\$ 44,866</b>

**Police**

Description	2015	2016	2017	2018	Jan - Oct	2018	2019
	Actual	Actual	Actual	Budget	2018	Projected	Proposed
<b>PERSONNEL</b>							
001-030-5113 Chief	\$ 93,789	\$ 70,080	\$ 71,211	\$ 72,580	\$ 58,615	\$ 72,580	\$ 74,032
001-030-5124 Sergeant	67,220	101,557	108,920	110,874	91,023	110,874	113,092
001-030-5126 Investigator	27,808	51,755	52,278	52,425	42,739	52,425	53,474
001-030-5130 Officers	244,568	203,938	212,715	232,442	182,700	232,740	233,561
School Resource Officer	-	-	-	-	-	14,872	49,038
001-030-5132 Records & Evidence Clerk	39,710	40,453	43,332	43,339	36,148	43,339	44,172
001-030-5142 Code Compliance	10,290	25,814	32,368	19,477	13,551	19,477	19,867
001-030-5150 Health/Dental Insurance	75,807	84,771	112,284	122,375	127,152	152,461	178,560
001-030-5151 Life Insurance & Disability	1,065	1,127	1,231	1,305	849	1,305	1,434
001-030-5152 FICA	9,936	12,807	13,541	11,814	9,264	12,113	12,703
001-030-5153 ICMA	-	1,100	1,087	1,512	1,031	1,512	2,209
001-030-5154 FPPA	42,916	44,937	44,952	49,642	40,517	51,250	56,506
001-030-5155 Workers Compensation	18,170	13,577	12,113	17,456	10,540	17,911	19,282
001-030-5156 Unemployment Insurance	1,436	1,477	1,570	1,638	1,618	1,618	1,807
001-030-5160 Overtime	11,562	21,512	16,082	15,000	14,482	16,000	15,000
<b>Total Personnel</b>	<b>644,277</b>	<b>674,905</b>	<b>723,684</b>	<b>751,879</b>	<b>630,229</b>	<b>800,477</b>	<b>874,737</b>
<b>EXPENSES</b>							
001-030-5202 Operating Supplies	16,732	10,063	4,554	4,500	4,200	4,500	4,500
001-030-5205 Dues & Subscriptions	2,981	3,176	3,746	1,100	3,730	3,730	1,100
001-030-5207 Travel/Training	1,760	10,904	8,014	4,000	2,089	4,000	4,000
001-030-5209 Professional Services	2,009	4,795	4,887	3,000	4,687	5,500	3,000
001-030-5210 Code Compliance	-	-	127	500	65	500	500
001-030-5213 Animal Control	345	610	-	500	230	500	500
001-030-5218 Gasoline & Diesel	8,078	7,172	8,566	10,000	7,847	10,000	10,000
001-030-5219 Uniforms	3,421	6,268	1,135	2,000	3,031	3,031	2,000
001-030-5220 Auto Repair/Maintenance	7,139	7,224	7,651	7,000	7,071	7,500	7,000
001-030-5234 New World Support	-	-	-	5,040	3,360	5,040	5,040
001-030-5235 Data Line	-	11,400	11,400	11,400	9,500	11,400	11,400
001-030-5236 Telephone	2,902	4,775	2,822	4,000	2,430	4,000	4,000

**Police**

Description	2015 Actual	2016 Actual	2017 Actual	2018 Budget	Jan - Oct 2018	2018 Projected	2019 Proposed
001-030-5237 E-911	77,482	85,618	98,523	98,523	77,749	93,299	100,792
001-030-5238 Radio Repair & Maintenance	64	881	434	5,500	-	5,500	5,000
001-030-5259 Cell Phone	8,463	8,647	9,668	7,500	8,097	8,250	7,500
001-030-5260 Small Equipment	2,680	12,905	6,205	2,000	-	2,000	3,500
001-030-5260 Radios							34,380
001-030-5844 Computer Equipment	-	-	-	-	158	4,000	1,000
001-030-5841 Vehicle	10,870	11,766	11,766	10,785	9,805	10,785	-
<b>Total Expenses</b>	<b>144,926</b>	<b>186,204</b>	<b>179,498</b>	<b>177,348</b>	<b>144,049</b>	<b>183,535</b>	<b>205,212</b>
<b>Total Operating Expenses</b>	<b>789,203</b>	<b>861,109</b>	<b>903,182</b>	<b>929,227</b>	<b>774,278</b>	<b>984,012</b>	<b>1,079,949</b>
<b>CAPITAL</b>							
001-030-5844 Computer Equipment	1,289	5,118	38,465	3,000	-	-	-
001-030-5848 Police Vehicles	-	-	41,306	-	-	-	46,428
<b>Total Capital Expenditures</b>	<b>1,289</b>	<b>5,118</b>	<b>79,771</b>	<b>3,000</b>	<b>-</b>	<b>-</b>	<b>46,428</b>
<b>Total Police Expenditures</b>	<b>\$ 790,492</b>	<b>\$ 866,227</b>	<b>\$ 982,953</b>	<b>\$ 932,227</b>	<b>\$ 774,278</b>	<b>\$ 984,012</b>	<b>\$ 1,126,377</b>

# Fire / EMS

Description	2015	2016	2017	2018	Jan - Oct	2018	2019
	Actual	Actual	Actual	Budget	2018	Projected	Proposed
<b>PERSONNEL</b>							
001-040-5114 Fire Chief	\$ 69,275	\$ 70,147	\$ 71,211	\$ 72,580	\$ 58,615	\$ 72,580	\$ 74,032
001-040-5128 EMS Chief	51,345	52,100	53,061	54,121	43,755	54,121	55,203
001-040-5129 Part Time	-	20,702	23,773	39,717	22,588	39,717	40,511
001-040-5149 Volunteers	58,310	74,045	62,365	60,000	49,940	60,000	60,000
001-040-5150 Health / Dental Insurance	20,666	22,878	21,174	20,812	17,610	20,812	21,208
001-040-5151 Life Insurance & Disability	196	204	204	224	170	224	224
001-040-5152 FICA	2,760	4,414	4,475	5,746	3,901	5,746	5,843
001-040-5154 FPPA	12,762	13,359	13,166	13,430	11,084	13,430	13,958
001-040-5155 Workers Compensation	7,991	5,720	5,397	7,544	4,549	7,544	7,695
001-040-5156 Unemployment Insurance	507	638	629	679	671	671	689
<b>Total Personnel</b>	<b>223,812</b>	<b>264,207</b>	<b>255,455</b>	<b>274,853</b>	<b>212,883</b>	<b>274,845</b>	<b>279,363</b>
<b>EXPENSE</b>							
001-040-5202 Operating Supplies	2,947	2,126	1,785	3,200	1,624	3,200	3,200
001-040-5203 Repair & Maintenance-Bldg	532	2,910	149	1,000	607	1,000	1,000
001-040-5205 Dues & Subscriptions	1,343	908	813	1,000	1,255	1,255	1,000
001-040-5206 Utilities	11,606	12,471	13,463	10,700	10,347	12,500	12,700
001-040-5207 Travel & Training	7,975	9,908	7,127	15,000	5,584	8,500	14,662
001-040-5208 Printing & Publishing	-	88	-	250	-	250	250
001-040-5209 Professional Services	368	3,016	1,025	3,500	919	3,500	3,500
001-040-5218 Gasoline & Diesel	5,902	5,547	7,971	9,000	6,879	9,000	9,000
001-040-5219 Uniforms	-	335	-	600	-	600	600
001-040-5220 Repairs & Maintenance - Equip.	251	474	863	2,000	448	2,000	2,000
001-040-5221 Repairs & Maintenance Vehicle	10,313	1,964	3,070	10,000	1,261	8,000	8,000
001-040-5223 Volunteer Pension	10,465	10,468	7,851	10,000	-	10,000	10,000
001-040-5236 Telephone	9,100	6,536	7,527	7,200	7,118	7,200	7,200
001-040-5237 E-911	24,692	24,648	25,804	25,804	20,363	24,435	26,899
001-040-5238 Radio & Pager Repair	-	-	-	500	-	500	500
001-040-5239 Public Ed. & Prevention	1,107	1,022	1,175	1,000	390	1,000	1,000
001-040-5241 Volunteer Uniforms	2,268	1,306	1,395	3,000	753	3,000	3,000

**Fire / EMS**

Description	2015 Actual	2016 Actual	2017 Actual	2018 Budget	Jan - Oct 2018	2018 Projected	2019 Proposed
001-040-5242	-	-	2,430	10,000	2,720	10,000	10,000
001-040-5255	10,465	12,224	14,935	13,000	6,869	13,800	15,000
001-040-5259	600	600	600	600	-	600	600
001-040-5260	233	2,112	8,848	5,000	162	5,000	5,000
001-040-5261	739	4,500	4,500	4,500	3,750	4,500	4,500
001-040-5264	6,088	5,164	5,730	5,000	2,810	5,000	5,000
001-040-5266	458	786	522	3,000	459	3,000	3,000
001-040-5846	-	-	-	-	-	-	45,716
001-040-5268	13,956	13,543	16,053	15,000	12,424	15,000	15,000
<b>Total Expenses</b>	<b>121,408</b>	<b>122,656</b>	<b>133,636</b>	<b>159,854</b>	<b>86,742</b>	<b>152,840</b>	<b>208,327</b>
<b>Total Operating Expenses</b>	<b>345,220</b>	<b>386,863</b>	<b>389,091</b>	<b>434,707</b>	<b>299,625</b>	<b>427,685</b>	<b>487,690</b>
<b>CAPITAL</b>							
001-040-5873	-	-	-	10,000	8,792	10,000	-
001-040-5841	3,134	5,188	-	-	3,298	9,590	-
001-040-5847	-	-	38,601	-	-	-	-
Brush Truck	-	-	-	-	-	-	90,000
Power Cots	-	-	-	-	-	-	55,000
<b>Total Capital Expenditures</b>	<b>3,134</b>	<b>5,188</b>	<b>38,601</b>	<b>10,000</b>	<b>12,090</b>	<b>19,590</b>	<b>145,000</b>
<b>Total Fire/EMS Expenditures</b>	<b>\$ 348,354</b>	<b>\$ 392,051</b>	<b>\$ 427,692</b>	<b>\$ 444,707</b>	<b>\$ 311,715</b>	<b>\$ 447,275</b>	<b>\$ 632,690</b>

**Street**

Description	2015	2016	2017	2018	Jan - Oct	2018	2019
	Actual	Actual	Actual	Budget	2018	Projected	Proposed
<b>PERSONNEL</b>							
001-060-5116	\$ 18,625	\$ 19,009	\$ 19,317	\$ 19,688	\$ 15,825	\$ 19,688	\$ 20,082
001-060-5126	15,353	13,879	14,031	13,843	11,488	13,843	14,120
001-060-5144	32,374	26,963	18,214	17,959	14,635	17,959	18,318
001-060-5150	10,114	8,512	9,587	11,934	14,778	17,765	18,348
001-060-5151	434	350	309	310	269	310	313
001-060-5152	5,038	4,876	4,139	4,245	3,502	4,245	4,400
001-060-5153	3,237	1,431	2,232	2,575	2,098	2,575	2,626
001-060-5155	2,611	2,376	2,148	1,608	2,685	3,580	1,742
001-060-5156	221	161	152	166	164	164	173
001-060-5160	-	2,775	3,535	4,000	4,318	5,000	5,000
<b>Total Personnel</b>	<b>88,007</b>	<b>80,332</b>	<b>73,664</b>	<b>76,328</b>	<b>69,762</b>	<b>85,129</b>	<b>85,122</b>
<b>EXPENSES</b>							
001-060-5202	13,109	10,044	10,078	10,000	9,854	10,500	20,000
001-060-5206	42,151	46,153	41,880	40,750	30,971	37,000	38,000
001-060-5207	560	357	153	300	235	300	300
001-060-5218	3,203	4,653	5,587	6,000	5,100	6,000	6,000
001-060-5219	460	732	478	500	316	500	500
001-060-5221	246	2,160	1,811	2,200	1,790	2,200	2,200
001-060-5222	2,795	4,247	786	5,000	5,553	7,000	6,000
001-060-5223	61,158	100,142	74,702	65,000	31,285	65,000	155,000
001-060-5224	-	-	-	14,064	14,064	14,064	-
001-060-5225	-	-	-	163,802	157,130	160,000	-
<b>Total Expenses</b>	<b>123,682</b>	<b>168,488</b>	<b>135,475</b>	<b>307,616</b>	<b>256,298</b>	<b>302,564</b>	<b>228,000</b>
<b>Total Operating Expenses</b>	<b>211,689</b>	<b>248,820</b>	<b>209,139</b>	<b>383,944</b>	<b>326,060</b>	<b>387,693</b>	<b>313,122</b>
001-060-5840	648,261	-	-	136,000	142,671	142,671	-
Street Reconstruct - Main/Iowa	-	-	-	-	-	-	200,000
Street Sweeper	-	-	-	-	-	-	-
Kluge Railroad Walk Way	-	-	-	-	-	-	54,000

**Street**

Description	2015 Actual	2016 Actual	2017 Actual	2018 Budget	Jan - Oct 2018	2018 Projected	2019 Proposed
001-060-5842 New Sidewalks	-	-	-	-	-	-	65,000
<b>Total Capital Expenditures</b>	648,261	-	-	136,000	142,671	142,671	319,000
<b>Total Street Expenditures</b>	<b>\$ 859,950</b>	<b>\$ 248,820</b>	<b>\$ 209,139</b>	<b>\$ 519,944</b>	<b>\$ 468,731</b>	<b>\$ 530,364</b>	<b>\$ 632,122</b>



**Parks**

Description	2015	2016	2017	2018	Jan - Oct	2018	2019
	Actual	Actual	Actual	Budget	2018	Projected	Proposed
<b>PERSONNEL</b>							
001-065-5126 Public Works Foreman (25%)	\$ 15,353	\$ 13,880	\$ 14,031	\$ 13,843	\$ 11,488	\$ 13,843	\$ 14,120
001-065-5134 Maintenance Worker II	103,807	64,156	-	-	-	-	-
001-065-5144 Maintenance Worker I	12,425	54,858	81,005	81,062	67,328	81,062	82,683
001-065-5149 Part-time Seasonal	38,266	35,370	21,456	21,900	17,079	21,900	24,960
001-065-5150 Health / Dental Insurance	34,047	32,892	25,713	27,438	29,408	35,454	36,060
001-065-5151 Life Insurance & Disability	724	1,008	765	678	560	678	685
001-065-5152 FICA	12,659	14,507	9,536	9,548	8,024	9,548	10,080
001-065-5153 ICMA	5,045	816	3,458	4,745	3,912	4,745	4,840
001-065-5155 Workers Compensation	6,675	3,855	3,440	6,145	4,295	6,145	6,319
001-065-5156 Unemployment Insurance	436	479	398	374	370	370	395
001-065-5160 Overtime	-	17,888	9,155	8,000	9,492	10,600	10,000
<b>Total Personnel</b>	<b>229,437</b>	<b>239,709</b>	<b>168,957</b>	<b>173,733</b>	<b>151,956</b>	<b>184,345</b>	<b>190,142</b>
<b>EXPENSES</b>							
001-065-5202 Operating Supplies	12,478	17,111	7,592	6,000	5,861	12,000	12,200
001-065-5206 Utilities	6,729	5,552	5,779	4,500	4,683	4,900	4,900
001-065-5218 Gasoline & Diesel	4,210	3,795	4,575	5,000	4,796	5,900	5,900
001-065-5219 Uniforms	600	526	450	600	494	600	600
001-065-5221 Repairs & Maintenance Vehicle	927	997	2,279	1,200	501	1,200	1,200
001-065-5222 Heavy Equipment Repair	4,994	3,936	3,512	5,000	5,070	5,070	5,100
001-065-5223 Park Repairs	4,681	10,016	9,254	7,000	7,748	7,748	7,700
001-065-5236 Telephone	1,326	1,372	1,507	1,600	1,054	1,200	1,300
001-065-5237 Weed Control	6,000	5,974	4,471	7,000	5,920	7,500	12,500
001-065-5238 Electric Upgrade -Riverbend	755	1,182	19	1,000	612	1,000	25,000
001-065-5239 Irrigation Line Upgrade	1,499	1,261	1,694	1,700	1,717	1,717	1,700
001-065-5260 Small Equipment	3,000	1,125	917	900	-	900	900
001-065-5261 Contractual Services	6,650	4,060	4,746	3,000	1,515	3,000	3,000
<b>Total Expenses</b>	<b>53,849</b>	<b>56,907</b>	<b>46,795</b>	<b>44,500</b>	<b>39,971</b>	<b>52,735</b>	<b>82,000</b>
<b>Total Operating Expenses</b>	<b>283,286</b>	<b>296,616</b>	<b>215,752</b>	<b>218,233</b>	<b>191,927</b>	<b>237,080</b>	<b>272,142</b>

**Parks**

Description	2015 Actual	2016 Actual	2017 Actual	2018 Budget	Jan - Oct 2018	2018 Projected	2019 Proposed
<b>CAPITAL</b>							
001-065-5869 Shade Structures	9,485	-	-	-	-	-	10,000
001-065-5870 Skate Park	-	9,839	150,092	-	-	-	-
Park Restrooms - Veterans	-	-	-	-	-	-	150,000
Tree Risk Project	-	-	-	10,000	8,173	10,000	-
Service Vehicles/Golf Cart	-	-	-	-	-	-	33,000
Riverbend Improvements	-	-	-	-	-	-	55,000
Lawn Mowers/Leaf Vacuum	-	13,000	9,041	-	-	-	45,000
Land Acquisition	-	-	-	13,000	3,000	13,000	-
<b>Total Capital</b>	<b>9,485</b>	<b>22,839</b>	<b>159,133</b>	<b>23,000</b>	<b>21,173</b>	<b>23,000</b>	<b>293,000</b>
<b>Total Parks Expenditures</b>	<b>\$ 292,771</b>	<b>\$ 319,455</b>	<b>\$ 374,885</b>	<b>\$ 241,233</b>	<b>\$ 213,100</b>	<b>\$ 260,080</b>	<b>\$ 565,142</b>

**Cemetery**

Description	2015	2016	2017	2018	Jan - Oct	2018	2019
	Actual	Actual	Actual	Budget	2018	Projected	Proposed
<b>PERSONNEL</b>							
001-035-5134 Maintenance Worker II	\$ 24,321	\$ 20,190	\$ 41,070	\$ 41,859	\$ 33,802	\$ 41,859	\$ 42,696
001-035-5150 Health / Dental Insurance	5,074	5,398	10,611	10,476	12,746	15,312	15,456
001-035-5151 Life Insurance & Disability	105	131	257	305	233	305	309
001-035-5152 FICA	1,853	1,597	3,055	3,263	2,586	3,263	3,327
001-035-5153 ICMA	990	194	2,053	2,093	1,690	2,093	2,135
001-035-5155 Workers Compensation	1,526	1,079	1,985	2,990	845	2,990	3,050
001-035-5156 Unemployment Insurance	62	63	124	128	127	127	130
001-035-5160 Overtime	-	-	-	800	-	800	800
<b>Total Personnel</b>	<b>33,931</b>	<b>28,652</b>	<b>59,155</b>	<b>61,914</b>	<b>52,029</b>	<b>66,749</b>	<b>67,903</b>
<b>EXPENSES</b>							
001-035-5202 Operating Supplies	749	1,212	1,213	1,300	1,299	1,300	1,300
001-035-5203 Repair & Maintenance - Grounds	1,727	4,022	3,629	4,000	898	4,000	4,000
001-035-5206 Utilities	982	1,050	1,122	800	818	850	850
001-035-5218 Gasoline & Diesel	4,164	1,988	2,236	1,900	1,992	2,300	2,300
001-035-5260 Small Equipment	507	1,513	1,829	2,000	887	2,000	2,000
001-035-5261 Contractual Services	3,000	2,000	2,060	1,000	-	1,000	1,000
<b>Total Expenses</b>	<b>11,129</b>	<b>11,785</b>	<b>12,089</b>	<b>11,000</b>	<b>5,894</b>	<b>11,450</b>	<b>11,450</b>
<b>Total Operating Expenses</b>	<b>45,060</b>	<b>40,437</b>	<b>71,244</b>	<b>72,914</b>	<b>57,923</b>	<b>78,199</b>	<b>79,353</b>
<b>CAPITAL</b>							
<b>Total Capital Expenditures</b>	-	-	-	-	-	-	-
<b>Total Cemetery Expenditures</b>	<b>\$ 45,060</b>	<b>\$ 40,437</b>	<b>\$ 71,244</b>	<b>\$ 72,914</b>	<b>\$ 57,923</b>	<b>\$ 78,199</b>	<b>\$ 79,353</b>

**Pool**

Description	2015	2016	2017	2018	Jan - Oct	2018	2019
	Actual	Actual	Actual	Budget	2018	Projected	Proposed
<b>EXPENSES</b>							
001-075-5202 Operating Supplies	\$ 9,232	\$ 9,801	\$ 8,822	\$ 9,000	\$ 9,953	\$ 10,500	\$ 9,400
001-075-5203 Building Repairs	17,295	5,770	3,816	5,500	5,531	5,600	4,000
001-075-5206 Utilities	14,348	14,592	12,463	11,650	8,585	9,100	9,100
001-075-5221 Repairs & Maintenance - Equip.	83	372	199	5,000	1,015	5,000	3,500
001-075-5236 Telephone	1,437	1,462	1,512	1,300	1,256	1,322	1,300
001-075-5260 Small Equipment	1,487	5,010	523	6,000	1,026	6,000	4,000
001-075-5261 Contractual Services	78,240	81,670	81,670	89,700	-	89,700	101,700
<b>Total Expenses</b>	<b>122,122</b>	<b>118,677</b>	<b>109,005</b>	<b>128,150</b>	<b>27,366</b>	<b>127,222</b>	<b>133,000</b>
<b>Total Operating Expenses</b>	<b>122,122</b>	<b>118,677</b>	<b>109,005</b>	<b>128,150</b>	<b>27,366</b>	<b>127,222</b>	<b>133,000</b>
<b>CAPITAL</b>							
001-075-5853 Capital Expenditures	-	-	-	-	-	-	75,000
<b>Total Capital Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>75,000</b>
<b>Total Pool Expenditures</b>	<b>\$ 122,122</b>	<b>\$ 118,677</b>	<b>\$ 109,005</b>	<b>\$ 128,150</b>	<b>\$ 27,366</b>	<b>\$ 127,222</b>	<b>\$ 208,000</b>

## Facilities

Description	2015	2016	2017	2018	Jan - Oct	2018	2019
	Actual	Actual	Actual	Budget	2018	Projected	Proposed
<b>PERSONNEL</b>							
001-085-5127 Facilities Manager	\$ 54,246	\$ 55,329	\$ 54,049	\$ 57,346	\$ 46,514	\$ 47,346	\$ 42,707
001-085-5150 Health/Dental Insurance	10,934	11,484	12,656	12,788	16,550	21,743	21,744
001-085-5151 Life Insurance & Disability	366	346	346	375	157	375	309
001-085-5152 FICA	4,252	4,245	4,029	4,502	3,873	5,102	3,764
001-085-5153 ICMA	2,700	1,592	2,703	2,867	1,744	2,867	2,135
001-085-5155 Workers Compensation	2,756	1,838	2,229	2,543	1,574	2,543	2,880
001-085-5156 Unemployment Insurance	171	171	171	177	175	175	148
001-085-5160 Overtime	1,757	80	-	1,500	5,205	6,500	6,500
<b>Total Personnel</b>	<b>77,182</b>	<b>75,085</b>	<b>76,183</b>	<b>82,098</b>	<b>75,792</b>	<b>86,651</b>	<b>80,187</b>
<b>EXPENSES</b>							
001-085-5202 Cleaning Supplies	8,000	6,199	6,396	9,000	6,719	9,000	9,000
001-085-5203 Repair & Maintenance-Building	12,323	9,458	12,646	52,000	51,686	52,000	75,000
001-085-5204 Custodial Services	14,100	14,100	14,676	14,500	12,142	14,750	14,750
001-085-5206 Utilities	14,852	19,091	17,530	16,000	13,623	16,000	16,000
001-085-5209 Monitoring Services	1,092	1,200	624	1,224	708	1,224	1,224
001-085-5221 Repairs & Maintenance-Equip.	2,100	2,166	3,458	3,000	717	3,000	3,000
001-085-5236 Telephone	818	1,063	1,086	1,250	2,672	2,750	1,100
001-085-5260 Small Equipment	1,349	4,076	342	1,000	996	1,000	31,000
<b>Total Expenses</b>	<b>54,634</b>	<b>57,353</b>	<b>56,758</b>	<b>97,974</b>	<b>89,263</b>	<b>99,724</b>	<b>151,074</b>
<b>Total Operating Expenses</b>	<b>131,816</b>	<b>132,438</b>	<b>132,941</b>	<b>180,072</b>	<b>165,055</b>	<b>186,375</b>	<b>231,261</b>
<b>CAPITAL</b>							
001-085-5878 Building Acquisition-209 Main	62,934	9,762	-	-	-	-	-
<b>Total Capital Expenditures</b>	<b>62,934</b>	<b>9,762</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Facilities Expense</b>	<b>\$ 194,750</b>	<b>\$ 142,200</b>	<b>\$ 132,941</b>	<b>\$ 180,072</b>	<b>\$ 165,055</b>	<b>\$ 186,375</b>	<b>\$ 231,261</b>

### Tourism Fund Summary

Description	2015 Actual	2016 Actual	2017 Actual	2018 Budget	Jan - Oct 2018	2018 Projected	2019 Proposed
<b>Beginning Fund Balance</b>	\$ -	\$ 8,999	\$ 13,950	\$ 9,136	\$ 9,136	\$ 9,136	\$ 11,886
Tourism Fund Revenue Total	28,478	31,042	31,616	37,500	36,823	49,750	52,000
Tourism Fund Expenditure Total	19,479	26,091	36,430	44,000	33,712	47,000	54,000
Excess of Revenues Over Expenditures	8,999	4,951	(4,814)	(6,500)	3,111	2,750	(2,000)
<b>Ending Fund Balance</b>	<b>\$ 8,999</b>	<b>\$ 13,950</b>	<b>\$ 9,136</b>	<b>\$ 2,636</b>	<b>\$ 12,247</b>	<b>\$ 11,886</b>	<b>\$ 9,886</b>

**Tourism Fund Revenue**

Description	2015 Actual	2016 Actual	2017 Actual	2018 Budget	Jan - Oct 2018	2018 Projected	2019 Proposed
003-000-3109 Lodging Fees	\$ 28,478	\$ 31,042	\$ 31,616	\$ 37,500	\$ 36,823	\$ 49,750	\$ 52,000
<b>Total Revenues</b>	<b>\$ 28,478</b>	<b>\$ 31,042</b>	<b>\$ 31,616</b>	<b>\$ 37,500</b>	<b>\$ 36,823</b>	<b>\$ 49,750</b>	<b>\$ 52,000</b>

## Tourism Fund Expenditures

Description	2015	2016	2017	2018	Jan - Oct	2018	2019
	Actual	Actual	Actual	Budget	2018	Projected	Proposed
003-012-5245 Website & On-Line Mgt	\$ 7,965	\$ -	\$ 2,619	\$ 3,000	\$ 2,049	\$ 3,000	\$ 6,000
003-012-5246 Web Programming	-	-	900	500	362	500	500
003-012-5247 Design/Layout	-	420	4,850	5,000	4,331	5,000	5,000
003-012-5249 Online Marketing-Media Costs	-	8,103	2,983	9,500	1,893	9,500	13,500
003-012-5250 Off-Line Media	3,378	7,518	11,903	9,500	10,807	11,292	12,500
003-012-5251 Town Website	-	300	1,000	-	-	-	-
003-012-5252 Pass-Through Costs	-	-	1,655	500	59	500	500
003-012-5255 Account Management Fees	5,587	4,866	5,608	6,800	3,900	6,800	6,800
003-012-5256 Production	-	-	2,439	-	-	-	-
003-012-5257 Content Creation	2,549	2,384	-	-	-	-	-
003-012-5258 Signage	-	2,500	-	-	-	-	-
Palisade Chamber of Commerce	-	-	-	5,000	5,000	5,000	5,000
Outdoor Retailers Show	-	-	-	3,200	3,408	3,408	3,200
003-012-5259 Contingency	-	-	2,473	1,000	1,903	2,000	1,000
<b>Total Expenditures</b>	<b>\$ 19,479</b>	<b>\$ 26,091</b>	<b>\$ 36,430</b>	<b>\$ 44,000</b>	<b>\$ 33,712</b>	<b>\$ 47,000</b>	<b>\$ 54,000</b>



**Conservation Trust Summary**

Description	2015 Actual	2016 Actual	2017 Actual	2018 Budget	Jan - Oct 2018	2018 Projected	2019 Proposed
<b>Beginning Fund Balance</b>	<b>\$ 58,307</b>	<b>\$ 54,858</b>	<b>\$ 67,691</b>	<b>\$ 23,712</b>	<b>\$ 23,712</b>	<b>\$ 23,712</b>	<b>\$ 40,684</b>
Conservation Trust Fund Revenues	25,411	28,989	26,678	25,300	20,064	27,000	27,500
Conservation Trust Fund Expenditures	28,860	16,156	70,657	25,300	5,883	10,028	27,500
General Fund Operating Revenues in Excess of (Less Than) Expenditures	(3,449)	12,833	(43,979)	-	14,181	16,972	-
<b>Ending Fund Balance</b>	<b>\$ 54,858</b>	<b>\$ 67,691</b>	<b>\$ 23,712</b>	<b>\$ 23,712</b>	<b>\$ 37,893</b>	<b>\$ 40,684</b>	<b>\$ 40,684</b>

**Conservation Trust Revenue**

Description	2015 Actual	2016 Actual	2017 Actual	2018 Budget	Jan - Oct 2018	2018 Projected	2019 Proposed
005-000-3601 Lottery Funds	\$ 25,411	\$ 28,989	\$ 26,678	\$ 25,300	\$ 20,064	\$ 27,000	\$ 27,500
<b>Total Revenue</b>	<b>\$ 25,411</b>	<b>\$ 28,989</b>	<b>\$ 26,678</b>	<b>\$ 25,300</b>	<b>\$ 20,064</b>	<b>\$ 27,000</b>	<b>\$ 27,500</b>

**Conservation Trust Expenditures**

Description	2015 Actual	2016 Actual	2017 Actual	2018 Budget	Jan - Oct 2018	2018 Projected	2019 Proposed
005-100-5862 Park Improvements	\$ 28,860	\$ 16,156	\$ 10,000	\$ 25,300	\$ 5,883	\$ 10,028	\$ 27,500
005-100-5859 Skate Park Addition	-	-	60,657	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 28,860</b>	<b>\$ 16,156</b>	<b>\$ 70,657</b>	<b>\$ 25,300</b>	<b>\$ 5,883</b>	<b>\$ 10,028</b>	<b>\$ 27,500</b>

## Water Fund Summary

Description	2015 Actual	2016 Actual	2017 Actual	2018 Budget	Jan - Oct 2018	2018 Projected	2019 Proposed
<b>Beginning Fund Balance</b>	<b>\$ 1,161,345</b>	<b>\$ 1,343,561</b>	<b>\$ 1,338,838</b>	<b>\$ 1,557,463</b>	<b>\$ 1,557,463</b>	<b>\$ 1,557,463</b>	<b>\$ 1,235,688</b>
Water Fund Revenues	1,173,868	1,035,488	1,171,081	1,024,225	933,582	1,097,375	1,071,500
Water Fund Expenses	889,993	988,766	913,358	987,456	837,145	1,056,400	1,023,359
Capital Expenses	101,659	51,445	39,098	218,102	332,029	362,750	138,138
Water Fund Operating Revenues in Excess of (Less Than) Expenses	182,216	(4,723)	218,625	(181,333)	(235,592)	(321,775)	(89,997)
<b>Ending Fund Balance</b>	<b>\$ 1,343,561</b>	<b>\$ 1,338,838</b>	<b>\$ 1,557,463</b>	<b>\$ 1,376,130</b>	<b>\$ 1,321,871</b>	<b>\$ 1,235,688</b>	<b>\$ 1,145,691</b>
<b>Fund Balance Designations:</b>							
Tap Fees For Capital Improvements	(508,000)	(542,400)	(616,277)	(519,700)		(571,000)	(571,000)
Membrane Replacement-\$15,000/10Yrs	(90,000)	(105,000)	(120,000)	(120,000)		(135,000)	(150,000)
Solar Lease Buy Out	(159,120)	(140,400)	(121,700)	(121,680)		(112,100)	(102,500)
Ruedi Reservoir Water Purchase	(152,700)	(114,525)	(76,350)	(82,576)		(38,175)	-
<b>Total Designations</b>	<b>(909,820)</b>	<b>(902,325)</b>	<b>(934,327)</b>	<b>(843,956)</b>	<b>-</b>	<b>(856,275)</b>	<b>(823,500)</b>
<b>Unassigned Fund Balance</b>	<b>\$ 433,741</b>	<b>\$ 436,513</b>	<b>\$ 623,136</b>	<b>\$ 532,174</b>	<b>\$</b>	<b>\$ 379,413</b>	<b>\$ 322,191</b>

## Water Fund Revenue

Description	2015 Actual	2016 Actual	2017 Actual	2018 Budget	Jan - Oct 2018	2018 Projected	2019 Proposed
004-000-3410 State Grants	\$ 141,891	\$ -	\$ 83,007	\$ -	\$ -	\$ -	\$ -
004-000-3601 Interest Income	1,610	6,104	12,246	9,500	16,825	20,200	19,500
004-000-3811 Water Service Fees	1,002,692	1,002,779	1,011,627	1,004,000	880,416	1,037,900	1,040,000
004-000-3813 Water Tap Fees	16,500	17,200	50,722	-	25,000	25,000	-
004-000-3814 Penalty Fees	6,975	6,955	5,991	6,975	5,251	6,975	6,500
004-000-3815 Meter Parts / Labor	4,200	2,450	7,488	3,750	6,090	7,300	5,500
<b>Total Water Fund Revenues</b>	<b>\$ 1,173,868</b>	<b>\$ 1,035,488</b>	<b>\$ 1,171,081</b>	<b>\$ 1,024,225</b>	<b>\$ 933,582</b>	<b>\$ 1,097,375</b>	<b>\$ 1,071,500</b>

# Water Fund Expenditures

Description	2015	2016	2017	2018	Jan - Oct	2018	2019
	Actual	Actual	Actual	Budget	2018	Projected	Proposed
04-061-5111 Administrator	\$ 17,610	\$ 18,216	\$ 19,665	\$ 4,824	\$ 5,499	\$ 6,699	\$ 4,998
04-061-5112 Clerk	10,705	11,783	12,665	3,130	3,551	12,522	12,773
04-061-5116 Public Works Director	35,965	39,184	39,247	39,376	31,651	39,376	40,164
04-061-5120 Treasurer	12,627	15,557	14,483	3,543	7,886	14,170	14,453
04-061-5122 Plant Operators	24,956	47,969	57,159	51,926	41,191	51,926	52,964
04-061-5123 Deputy Treasurer	7,645	7,966	8,245	8,372	7,044	8,372	8,539
04-061-5126 Public Works Foreman	14,788	14,295	14,305	13,843	11,488	13,843	14,120
04-061-5134 Maintenance Worker I	59,166	8,451	-	-	-	-	-
04-061-5135 Maintenance Worker I	41,893	43,758	62,096	65,371	51,724	65,371	66,119
04-061-5143 Administrative Assistant	5,970	2,320	5,837	2,970	2,415	2,970	3,029
04-061-5150 Health / Dental Insurance	49,405	44,486	54,968	48,456	42,919	48,456	54,473
04-061-5151 Life Insurance & Disability	1,333	1,160	1,388	1,310	1,126	1,310	1,451
04-061-5152 FICA	17,938	16,896	18,114	16,245	13,313	16,245	18,066
04-061-5153 ICMA	9,483	7,313	11,039	9,519	6,514	9,519	10,602
04-061-5155 Workers Compensation	5,093	4,076	4,511	5,013	4,154	5,013	5,113
04-061-5156 Unemployment Insurance	730	797	710	637	629	629	709
04-061-5160 Overtime	9,727	14,668	16,311	19,000	13,116	19,000	19,000
<b>Total Personnel</b>	<b>325,034</b>	<b>298,895</b>	<b>340,743</b>	<b>293,535</b>	<b>244,220</b>	<b>315,421</b>	<b>326,573</b>
04-061-5201 Office Supplies	865	898	953	950	850	950	950
04-061-5202 Operating Supplies	22,602	16,857	15,509	21,000	12,852	21,000	21,000
04-061-5203 Repair & Maint-Bldg	1,294	362	3,524	2,000	2,201	2,250	2,500
04-061-5204 Postage	2,099	2,329	2,316	2,800	1,896	2,800	2,800
04-061-5205 Dues & Subscriptions	105	210	-	500	125	500	500
04-061-5206 Utilities	6,818	7,701	7,806	6,000	3,625	6,000	6,000
04-061-5207 Travel & Training	1,944	1,519	2,463	2,000	1,956	2,000	2,000
04-061-5208 Printing & Publishing	1,351	1,468	1,516	2,500	1,076	2,500	2,500
04-061-5209 Professional Services	6,478	33,814	61,968	40,000	93,159	99,500	65,000
04-061-5210 Repair & Maint-Equip.	8,988	22,658	2,934	5,000	17,944	17,944	15,000
04-061-5211 Liability Insurance	17,874	17,776	15,193	18,900	18,910	18,910	18,900
04-061-5212 Lab Fees	1,275	1,885	4,029	3,000	1,665	3,000	3,000
04-061-5214 Audit Fees	3,300	3,300	3,300	3,300	3,300	3,300	3,300
04-061-5215 Meter Repair & Replacement	1,273	10,852	6,963	20,000	23,518	23,518	23,518
04-061-5216 Utility Solar Credits	(12,275)	(12,059)	(13,571)	(12,400)	(10,158)	(11,500)	(35,200)
04-061-5217 Water Conservation Program	-	-	-	500	-	-	500
04-061-5218 Gasoline/Diesel	7,367	6,671	8,488	9,000	6,766	9,000	9,000
04-061-5219 Uniforms	1,390	1,098	1,468	1,600	1,486	1,600	1,600

### Water Fund Expenditures

	2015	2016	2017	2018	Jan - Oct	2018	2019
Description	Actual	Actual	Actual	Budget	2018	Projected	Proposed
04-061-5220	10,763	13,067	22,788	66,000	11,665	40,000	40,000
04-061-5221	6,569	7,173	3,601	7,500	4,723	7,500	7,500
04-061-5222	5,642	7,680	5,628	7,000	7,556	7,556	7,500
04-061-5223	5,000	5,000	6,000	6,000	6,000	6,000	6,000
04-061-5227	198,469	203,961	209,453	264,945	214,945	264,945	274,945
04-061-5228	136,246	128,108	124,457	125,176	110,673	125,176	120,573
04-061-5236	7,609	8,834	10,498	10,400	9,291	11,050	11,050
04-061-5240	33,150	142,986	13,189	15,000	15,130	15,130	15,000
04-061-5241	9,500	-	5,374	10,000	213	5,000	10,000
04-061-5242	309	1,105	1,020	1,000	370	1,000	1,000
04-061-5243	5,590	5,421	12,679	20,000	3,280	20,000	20,000
04-061-5244	940	940	1,269	1,250	1,045	1,250	1,250
04-061-5246	23,150	23,116	23,097	23,000	19,504	23,100	23,100
	-	-	-	-	-	-	6,000
04-061-5845	49,274	25,141	8,703	10,000	7,359	10,000	10,000
<b>Total Expenses</b>	<b>564,959</b>	<b>689,871</b>	<b>572,615</b>	<b>693,921</b>	<b>592,925</b>	<b>740,979</b>	<b>696,786</b>
<b>Total Operating Expenses</b>	<b>889,993</b>	<b>988,766</b>	<b>913,358</b>	<b>987,456</b>	<b>837,145</b>	<b>1,056,400</b>	<b>1,023,359</b>
04-061-5841	34,500	12,471	-	-	-	-	-
04-061-5845	40,564	38,974	39,098	40,500	39,138	39,138	39,138
Mainstreet & 2nd Street	26,595	-	-	-	-	-	-
Cameo Water Line	-	-	-	-	146,010	146,010	-
Mini Excavator	-	-	-	-	-	-	24,000
Perimeter Fence	-	-	-	5,000	3,037	5,000	-
Iowa Water Line	-	-	-	172,602	143,844	172,602	-
Replace/Install 2 Isolation Valves	-	-	-	-	-	-	40,000
Water Line N River Rd - Tracks	-	-	-	-	-	-	35,000
<b>Total Capital Expenses</b>	<b>101,659</b>	<b>51,445</b>	<b>39,098</b>	<b>218,102</b>	<b>332,029</b>	<b>362,750</b>	<b>138,138</b>
<b>Total Water Fund Expenses</b>	<b>\$ 991,652</b>	<b>\$ 1,040,211</b>	<b>\$ 952,456</b>	<b>\$ 1,205,558</b>	<b>\$ 1,169,174</b>	<b>\$ 1,419,150</b>	<b>\$ 1,161,497</b>

## Wastewater Fund Summary

Description	2015 Actual	2016 Actual	2017 Actual	2018 Budget	Jan - Oct 2018	2018 Projected	2019 Proposed
<b>Beginning Fund Balance</b>	<b>\$ 2,096,228</b>	<b>\$ 2,262,522</b>	<b>\$ 2,283,706</b>	<b>\$ 1,726,278</b>	<b>\$ 1,726,278</b>	<b>\$ 1,726,278</b>	<b>\$ 1,705,253</b>
Utility Fund Operating Revenues	564,151	582,183	582,223	577,675	505,708	606,765	612,700
Sewer Tap Fee Revenue	17,200	5,500	73,877	-	22,000	22,000	-
Grant Revenue	50,375	47,000	10,000	-	-	-	-
<b>Total Revenues</b>	<b>631,726</b>	<b>634,683</b>	<b>666,100</b>	<b>577,675</b>	<b>527,708</b>	<b>628,765</b>	<b>612,700</b>
Plant Operating Expenses	107,410	148,428	185,164	172,281	157,456	182,748	158,552
Collection Operating Expenses	118,310	121,780	116,779	222,741	117,405	153,240	235,290
<b>Total Operating Expenses</b>	<b>225,720</b>	<b>270,208</b>	<b>301,943</b>	<b>395,022</b>	<b>274,861</b>	<b>335,988</b>	<b>393,842</b>
Capital Expenses	239,712	343,291	921,585	423,802	211,931	313,802	104,000
<b>Total Expenses</b>	<b>465,432</b>	<b>613,499</b>	<b>1,223,528</b>	<b>818,824</b>	<b>486,792</b>	<b>649,790</b>	<b>497,842</b>
Utility Fund Revenues in Excess of (Less Than) Expenses	166,294	21,184	(557,428)	(241,149)	40,916	(21,025)	114,858
<b>Ending Fund Balance</b>	<b>\$ 2,262,522</b>	<b>\$ 2,283,706</b>	<b>\$ 1,726,278</b>	<b>\$ 1,485,129</b>	<b>\$ 1,767,194</b>	<b>\$ 1,705,253</b>	<b>\$ 1,820,111</b>
<b>Fund Balance Designations:</b>							
Tap Fees-Capital Improvements	(381,520)	(387,020)	(126,278)	(66,379)	-	-	-
Sludge Removal	(600,000)	(600,000)	(600,000)	(600,000)	(600,000)	(600,000)	(600,000)
Plant Improvement \$200,000/Yr-10 Yrs	(600,000)	(800,000)	(1,000,000)	(818,750)	(1,000,000)	(1,000,000)	(1,000,000)
<b>Total Designations</b>	<b>(1,581,520)</b>	<b>(1,787,020)</b>	<b>(1,726,278)</b>	<b>(1,485,129)</b>		<b>(1,600,000)</b>	<b>(1,600,000)</b>
<b>Unassigned Fund Balance</b>	<b>\$ 681,002</b>	<b>\$ 496,686</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 105,253</b>	<b>\$ 220,111</b>



**Wastewater Fund Revenue**

Description	2015 Actual	2016 Actual	2017 Actual	2018 Budget	Jan - Oct 2018	2018 Projected	2019 Proposed
002-000-3601 Interest Income	\$ 3,361	\$ 12,353	\$ 20,986	\$ 12,675	\$ 25,554	\$ 30,665	\$ 31,000
002-000-3821 Sewer Service Fees	560,790	569,830	561,237	565,000	480,154	576,100	581,700
002-000-3822 Sewer Tap Fees	17,200	5,500	73,877	-	22,000	22,000	-
002-000-3823 State Grants/GVDD Support	50,375	47,000	10,000	-	-	-	-
<b>Total Utility Fund Revenues</b>	<b>\$ 631,726</b>	<b>\$ 634,683</b>	<b>\$ 666,100</b>	<b>\$ 577,675</b>	<b>\$ 527,708</b>	<b>\$ 628,765</b>	<b>\$ 612,700</b>

## Wastewater Fund Expenditures-Plant

Description	2015 Actual	2016 Actual	2017 Actual	2018 Budget	Jan - Oct 2018	2018 Projected	2019 Proposed
<b>PERSONNEL</b>							
002-062-5116 Public Works Director	\$ 8,991	\$ 9,796	\$ 9,812	\$ 9,844	\$ 7,913	\$ 9,844	\$ 10,041
002-062-5122 Plant Operators	24,956	49,494	57,160	51,926	45,398	51,926	52,964
002-062-5143 Maintenance Worker II	-	-	21,469	19,922	17,758	19,922	20,320
002-062-5150 Health / Dental Insurance	7,130	11,639	18,555	18,972	15,738	18,972	20,052
002-062-5151 Life Insurance & Disability	204	270	427	558	372	558	565
002-062-5152 FICA	2,731	4,909	6,811	7,014	5,929	7,014	7,139
002-062-5153 ICMA	1,751	2,232	4,095	4,085	3,343	4,085	4,167
002-062-5155 Workers Compensation	722	1,071	1,145	1,925	681	1,925	1,964
002-062-5156 Unemployment Insurance	115	194	246	275	272	272	280
002-062-5160 Overtime	2,122	6,414	8,599	10,000	6,880	8,100	10,000
<b>Total Personnel</b>	<b>48,722</b>	<b>86,019</b>	<b>128,319</b>	<b>124,521</b>	<b>104,284</b>	<b>122,618</b>	<b>127,492</b>
<b>EXPENSES</b>							
002-062-5202 Plant Supplies	7,771	9,555	6,712	8,000	10,130	13,000	13,000
002-062-5204 Postage	472	539	528	800	392	800	800
002-062-5206 Utilities Plant	33,116	33,063	30,863	18,500	19,023	19,500	18,500
002-062-5207 Travel & Training	146	220	335	350	332	350	350
002-062-5208 Printing & Publishing	202	101	204	350	-	350	350
002-062-5210 Lab Fees	3,069	3,164	3,213	2,800	1,980	2,300	2,400
002-062-5211 Liability Insurance	3,830	3,809	3,260	4,060	4,058	4,060	4,060
002-062-5214 Audit Fees	2,500	2,500	2,500	2,500	2,500	2,500	2,500
002-062-5216 Solar Utility Credits	-	-	-	-	-	-	(24,000)
002-062-5218 Gasoline/Diesel	2,105	1,897	2,348	2,500	1,992	2,300	2,500
002-062-5219 Uniforms	172	-	741	400	520	520	400
002-062-5221 Repair & Maint. - Vehicle	1,237	3,423	1,028	1,800	1,308	1,800	1,800
002-062-5226 Contract Cleaning	1,326	1,375	2,415	2,000	7,550	9,050	5,000
002-062-5236 Telephone/Data Line	1,437	1,458	1,393	1,700	1,244	1,400	1,400
002-062-5244 Permits	1,305	1,305	1,305	2,000	2,143	2,200	2,000
<b>Total Expenses</b>	<b>58,688</b>	<b>62,409</b>	<b>56,845</b>	<b>47,760</b>	<b>53,172</b>	<b>60,130</b>	<b>31,060</b>

### Wastewater Fund Expenditures-Plant

Description	2015 Actual	2016 Actual	2017 Actual	2018 Budget	Jan - Oct 2018	2018 Projected	2019 Proposed
<b>Total Plant Operating Expense</b>	<b>107,410</b>	<b>148,428</b>	<b>185,164</b>	<b>172,281</b>	<b>157,456</b>	<b>182,748</b>	<b>158,552</b>
<b>CAPITAL</b>							
002-062-5840 CNG Vehicle	-	12,471	-	-	-	-	-
002-062-5844 Mini-Excavator	-	-	-	-	-	-	24,000
002-062-5841 Septic Elimination Program	200,621	140,008	851,161	80,000	11,506	50,000	40,000
002-062-5843 Plant Improvements	6,534	36,476	13,209	100,000	18,651	50,000	40,000
<b>Total Plant Capital Expenses</b>	<b>207,155</b>	<b>188,955</b>	<b>864,370</b>	<b>180,000</b>	<b>30,157</b>	<b>100,000</b>	<b>104,000</b>
<b>Total Expenses</b>	<b>\$ 314,565</b>	<b>\$ 337,383</b>	<b>\$ 1,049,534</b>	<b>\$ 352,281</b>	<b>\$ 187,613</b>	<b>\$ 282,748</b>	<b>\$ 262,552</b>

**Wastewater Fund Expenditures-Collection**

Description	2015 Actual	2016 Actual	2017 Actual	2018 Budget	Jan - Oct 2018	2018 Projected	2019 Proposed
<b>PERSONNEL</b>							
02-063-5116 Public Works Director	\$ 8,991	\$ 9,796	\$ 9,812	\$ 9,844	\$ 7,913	\$ 9,844	\$ 10,041
02-063-5126 Public Works Foreman	14,788	14,296	14,305	13,843	11,488	13,843	14,120
02-063-5143 Administrative Asst.	5,970	1,980	2,039	-	-	-	-
02-063-5150 Health / Dental Insurance	6,089	4,263	5,831	5,475	5,269	5,475	6,456
02-063-5151 Life Insurance & Disability	200	169	150	152	125	152	154
02-063-5152 FICA	2,282	2,059	2,040	1,973	1,587	1,973	2,009
02-063-5153 ICMA	1,445	625	1,284	1,184	978	1,184	1,208
02-063-5155 Workers Compensation	881	1,071	1,117	1,483	681	1,483	1,513
02-063-5156 Unemployment Insurance	99	80	81	77	76	76	79
02-063-5160 Overtime	-	1,590	1,724	2,100	1,364	1,600	2,100
<b>Total Personnel</b>	<b>40,745</b>	<b>35,929</b>	<b>38,383</b>	<b>36,131</b>	<b>29,481</b>	<b>35,630</b>	<b>37,680</b>
<b>EXPENSES</b>							
02-063-5202 Operational Supplies	407	3,008	3,984	2,500	4,811	5,000	2,500
02-063-5203 System Maintenance	11,963	5,987	1,628	6,500	23,565	24,000	6,500
02-063-5204 Postage	471	493	524	600	392	600	600
02-063-5206 Utilities Collection	4,704	-	-	8,000	-	8,000	8,000
02-063-5207 Travel & Training	85	360	164	400	-	400	400
02-063-5208 Printing & Publishing	101	912	204	1,000	203	1,000	1,000
02-063-5209 Professional Services	23,595	37,526	39,625	120,000	16,360	30,000	130,000
02-063-5211 Liability Insurance	3,830	3,809	3,260	4,060	4,058	4,060	4,060
02-063-5214 Audit Fees	2,500	2,500	2,500	2,500	2,500	2,500	2,500
02-063-5219 Uniforms	147	820	368	850	543	850	850
02-063-5221 Repair & Maint. - Vehicle	441	660	200	1,200	233	1,200	1,200
02-063-5223 Repair & Maint. - Streets	10,000	10,000	4,038	11,000	10,075	11,000	11,000
02-063-5226 Contract Cleaning	13,321	17,776	18,901	19,000	15,184	19,000	19,000
02-063-5237 5-2-1 Fees	6,000	2,000	3,000	9,000	10,000	10,000	10,000
<b>Total Collection Expenses</b>	<b>77,565</b>	<b>85,851</b>	<b>78,396</b>	<b>186,610</b>	<b>87,924</b>	<b>117,610</b>	<b>197,610</b>
<b>Total Operating Collection Expense</b>	<b>118,310</b>	<b>121,780</b>	<b>116,779</b>	<b>222,741</b>	<b>117,405</b>	<b>153,240</b>	<b>235,290</b>
02-063-5846 Evaporation Pond	9,397	97,575	46,415	60,000	10,965	30,000	-

**Wastewater Fund Expenditures-Collection**

Description	2015 Actual	2016 Actual	2017 Actual	2018 Budget	Jan - Oct 2018	2018 Projected	2019 Proposed
002-063-5844 Iowa Street Project	-	-	-	183,802	170,809	183,802	-
002-063-5845 Mainstreet/Second Street SID	23,160	-	-	-	-	-	-
Slip Lining Pipeline	-	56,761	10,800	-	-	-	-
<b>Total Collection Capital Expenses</b>	<b>32,557</b>	<b>154,336</b>	<b>57,215</b>	<b>243,802</b>	<b>181,774</b>	<b>213,802</b>	<b>-</b>
<b>Total Expenses</b>	<b>\$ 150,867</b>	<b>\$ 276,116</b>	<b>\$ 173,994</b>	<b>\$ 466,543</b>	<b>\$ 299,179</b>	<b>\$ 367,042</b>	<b>\$ 235,290</b>

## Solid Waste Fund Summary

Description	2015 Actual	2016 Actual	2017 Actual	2018 Budget	Jan - Oct 2018	2018 Projected	2019 Proposed
<b>Beginning Fund Balance</b>	<b>\$ 27,209</b>	<b>\$ 35,215</b>	<b>\$ 42,425</b>	<b>\$ 41,708</b>	<b>\$ 41,708</b>	<b>\$ 41,708</b>	<b>\$ 44,735</b>
Solid Waste Revenues	124,391	124,597	131,978	129,300	116,086	138,500	138,500
Solid Waste Expenses	116,385	117,387	132,695	139,450	101,220	135,473	136,950
Excess of Revenue Over Expenses	8,006	7,210	(717)	(10,150)	14,866	3,027	1,550
<b>Ending Fund Balance</b>	<b>\$ 35,215</b>	<b>\$ 42,425</b>	<b>\$ 41,708</b>	<b>\$ 31,558</b>	<b>\$ 56,574</b>	<b>\$ 44,735</b>	<b>\$ 46,285</b>

**Solid Waste Fund Revenue**

Description	2015 Actual	2016 Actual	2017 Actual	2018 Budget	Jan - Oct 2018	2018 Projected	2019 Proposed
006-000-3831 Solid Waste Fees	\$ 124,391	\$ 124,597	\$ 131,978	\$ 129,300	\$ 116,086	\$ 138,500	\$ 138,500
006-000-3607 Other Revenue	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ 124,391</b>	<b>\$ 124,597</b>	<b>\$ 131,978</b>	<b>\$ 129,300</b>	<b>\$ 116,086</b>	<b>\$ 138,500</b>	<b>\$ 138,500</b>

### Solid Waste Fund Expenditures

Description	2015 Actual	2016 Actual	2017 Actual	2018 Budget	Jan - Oct 2018	2018 Projected	2019 Proposed
006-064-5204 Postage	\$ 943	\$ 986	\$ 885	\$ 1,100	\$ 783	\$ 990	\$ 1,100
006-064-5208 Printing & Publishing	101	202	407	350	203	350	350
006-064-5220 Town Clean-up	1,349	630	2,499	3,000	2,573	2,573	3,000
006-064-5224 Contract Collection	113,992	115,569	128,904	135,000	97,661	131,560	132,500
<b>Total Expenses</b>	<b>\$ 116,385</b>	<b>\$ 117,387</b>	<b>\$ 132,695</b>	<b>\$ 139,450</b>	<b>\$ 101,220</b>	<b>\$ 135,473</b>	<b>\$ 136,950</b>