



SOUTHWEST COLORADO COUNCIL OF GOVERNMENTS

To: SWCCOG Board of Directors
From: Sara Trujillo, Accountant
Subject: Proposed FY 2017 Operating and Fiber – RESTRICTED Budgets
Date: 5 August 2016

Please find attached the proposed Operating Budget and Fiber – RESTRICTED Budget for FY2017. The total proposed operating and fiber budget is \$1,904,459. Of this amount, the Operating Budget for your consideration is \$1,894,705, which is a 40% increase from the FY2016 Budget due largely to an anticipated Broadband Infrastructure Grant.

Revenues into the Operating Budget General Fund are comprised of SWCCOG Dues, Administrative Position Dues, and Member Cash Match. All other revenues are derived from grant funds and SWTPR Dues.

The proposed FY2017 Fiber– RESTRICTED Budget for your consideration totals \$9,754. The annual contribution for these funds is \$15,000; however, in FY2016, La Plata County chose to hold these funds in their budget; this decision is assumed to reoccur in FY2017.

Proposed FY2017 Operating and Fiber – RESTRICTED Budgets are as follows:

Operating	Fiber	Total
\$1,894,705	\$9,754	\$1,904,459

All designated funds are for projects expected to move the SWCCOG forward in accomplishing the approved focus goals in the areas of broadband, transportation, shared services, recycling, and building a partnership with 4CORE in FY2017.

Funds are budgeted for member’s match on grant-funded projects such as a DoLA Technical Assistance Grant and EPA Environmental Education Grant.

The SWCCOG’s budget supports 3 full-time staff, an AmeriCorp VISTA, and 7 contract employees.

I hope you will find the attached documents useful. I am available to answer any questions you have. Thank you for your ongoing support of SWCCOG staff and your commitment to the betterment of the Southwest Colorado region.

Southwest Colorado Council of
Governments
2017 Final Budget
August 5, 2016

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Revenues Summary: Operating Budget

	2015 Actual	2016 Approved	2016 Projected*	2017 Proposed	% Difference 2016 Projected* to 2017	NEW ACCOUNT NAME
3500 · WLC Revenue	\$ 3,964.32	\$ -	\$ -	\$ -		
3501 · Admin Position	\$ -	\$ 12,200.00	\$ 12,200.00	\$ 12,200.00	0%	Dues Revenue:Admin Position
3502 · Restricted Account Grant Match	\$ -	\$ -	\$ -	\$ 10,000.00	0%	Dues Revenue:Match Contribution
4004 · SWIMT Rev	\$ 551.35	\$ -	\$ -	\$ -		
4005 · E-tics	\$ 8,400.00	\$ 8,400.00	\$ 8,400.00	\$ 8,400.00	0%	SCAN Services:e-TICS
4006 · Dues Revenue	\$ 114,712.00	\$ 114,000.00	\$ 114,000.00	\$ 114,000.00	0%	Dues Revenue:COG Dues
4008 · Telecom Services Revenue	\$ 8,280.00	\$ 8,280.00	\$ 8,280.00	\$ 10,000.00	21%	SCAN Services:Telecom Service
4009 · Fiber Lease Revenue	\$ 17,275.00	\$ 20,560.00	\$ 20,560.00	\$ 36,276.00	76%	SCAN Services:Dark Fiber Leasing
4011 · AAA Revenue	\$ 2,698.25	\$ 4,500.00	\$ 5,182.00	\$ -	-100%	
4012 · TPR Dues revenue	\$ 7,679.00	\$ 7,679.00	\$ 7,679.00	\$ 7,679.00	0%	Dues Revenue:SWTPR Dues
4030 · TPR - CDOT Funding	\$ 20,365.77	\$ 21,100.00	\$ 22,100.00	\$ 22,100.00	0%	SWTPR CDOT Grant
4040 · Grant-Transit	\$ 24,800.00	\$ 20,000.00	\$ 20,000.00	\$ 24,239.00	21%	Transit Coord. CDOT Grant
4041 · All Hazards Grant	\$ 222,049.77	\$ 203,803.00	\$ 203,803.00	\$ 309,283.00	52%	All Hazards
	\$ -	\$ -	\$ -	\$ 75,000.00		All Hazards:2015 SHSP
	\$ -	\$ -	\$ -	\$ 134,283.00		All Hazards:2016 SHSP
	\$ -	\$ -	\$ -	\$ 100,000.00		All Hazards:2017 SHSP
4043 · DoLA Grants	\$ 68,351.04	\$ 350,000.00	\$ 350,000.00	\$ 175,000.00	-50%	DoLA Grants
	\$ -	\$ -	\$ -	\$ 100,000.00		DoLA Grants:DoLA 8011
	\$ -	\$ -	\$ -	\$ 25,000.00		DoLA Grants:DoLA 9038
	\$ -	\$ -	\$ -	\$ 50,000.00		DoLA Grants:DoLA Technical Assistance
4950 · Match-GOV Admin	\$ 20,976.65	\$ -	\$ -	\$ -		
4957 · RREO Grant	\$ 21,204.27	\$ 36,200.00	\$ 36,200.00	\$ 17,459.00	-52%	RREO Grant
	\$ -	\$ -	\$ -	\$ 50,000.00	0%	EPA Environmental Education
	\$ -	\$ -	\$ -	\$ 1,100,000.00	0%	Broadband Infrastructure Grant
Adjustment	\$ (1,655.15)	\$ -	\$ -	\$ -		
TOTAL REVENUES	\$ 539,652.27	\$ 806,722.00	\$ 808,404.00	\$ 1,896,636.00	135%	

Expenditures Summary: Operating Budget

	2015 Actual	2016 Approved	2016 Projected*	2017 Proposed	% Difference 2016 Projected* to 2017	NEW ACCOUNT NAME
5009 · Bookkeeper	\$ 424.95	\$ 150.00	\$ 150.00	\$ 14,000.00	9233%	Professional Fees:Accounting Software
5200 · All Hazard Project	\$ 215,154.57	\$ 194,607.00	\$ 194,607.00	\$ 294,889.00	0%	All Hazards Projects
	\$ -	\$ -	\$ -	\$ 75,000.00		All Hazards Projects:All Hazards 2015 SHSP
	\$ -	\$ -	\$ -	\$ 127,569.00		All Hazards Projects:All Hazards 2016 SHSP
	\$ -	\$ -	\$ -	\$ 92,320.00		All Hazards Projects:All Hazards 2017 SHSP
5401 · Software Maintenance (E-Tic)	\$ 9,100.00	\$ 8,400.00	\$ 8,400.00	\$ 8,400.00	0%	Software Maintenance e-TICS (MidState Consultants)
5403 · Fiber Leasing Expe.	\$ 13,046.25	\$ 15,420.00	\$ 15,420.00	\$ 9,069.00	-41%	SCAN Services Expense:Dark Fiber Lease
5410 · Rent	\$ 83.00	\$ 81.00	\$ 81.00	\$ 81.00	0%	Rent
5500 · Transfer of Net Assets	\$ 20,976.65	\$ -	\$ -	\$ -		
5505 · Bank Fees	\$ 325.64	\$ 100.00	\$ 100.00	\$ 225.00	125%	Bank Service Charge
5510 · Travel Exp	\$ 20,088.92	\$ 17,000.00	\$ 17,000.00	\$ 16,620.00	-2%	Travel
5512 · Meeting Exp	\$ 5,290.14	\$ 2,325.00	\$ 5,000.00	\$ 7,000.00	40%	Meetings
5514 · Professional Fees.	\$ 407.17	\$ 50.00	\$ -	\$ -		
5515 · Legal Fees	\$ 3,561.09	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	0%	Professional Fees:Legal
5517 · Data Back Up Exp	\$ 750.00	\$ 750.00	\$ -	\$ -		
5520 · Advertising	\$ 465.91	\$ 400.00	\$ 500.00	\$ 600.00	20%	Advertising and Promotion
5521 · Telephone/Website/Internet	\$ 2,909.88	\$ 3,000.00	\$ 2,340.00	\$ 3,120.00	33%	Salary and Wages:Cell Phone Allowance
5523 · Payroll Processing Fees	\$ 1,498.67	\$ 1,550.00	\$ 1,550.00	\$ 1,600.00	3%	Salary and Wages:Payroll Processing Fee
5525 · Audit	\$ 6,250.00	\$ 6,438.00	\$ 6,500.00	\$ 15,000.00	131%	Professional Fees:Audit
5526 · Internet Connectivity (100 Mb)	\$ 10,800.00	\$ 10,800.00	\$ 10,800.00	\$ 10,000.00	-7%	Internet Connectivity:Fast Track
5527 · Internet & software	\$ 916.51	\$ 1,005.00	\$ 2,211.00	\$ 2,300.00	4%	Internet Connectivity:Software
5532 · Postage	\$ 134.28	\$ 125.00	\$ 100.00	\$ 100.00	0%	Postage and Delivery
5535 · Printing/Reproduction	\$ 1,004.14	\$ 200.00	\$ 1,000.00	\$ 1,000.00	0%	Professional Fees:Misc
5540 · Membership/Sub	\$ 825.00	\$ 2,300.00	\$ 6,454.00	\$ 3,200.00	-50%	Memberships
5545 · Office Equipment/Computers	\$ 10,708.40	\$ 2,000.00	\$ 2,500.00	\$ 4,050.00	62%	Office Equipment
5546 · Equipment Expense	\$ -	\$ 20,000.00	\$ -	\$ -		
5550 · Supplies	\$ 3,449.88	\$ 1,300.00	\$ 1,000.00	\$ 1,500.00	50%	Office Supplies
5555 · Liability Insurance	\$ 2,083.00	\$ 2,102.00	\$ 2,213.00	\$ 2,274.00	3%	Insurance Expense:General Liability
5558 · Insurance- Health	\$ 28,337.00	\$ 25,516.00	\$ 19,936.00	\$ 35,649.00	79%	Insurance Expense:Health
	\$ -	\$ -	\$ 6,000.00	\$ 6,000.00	0%	Insurance Expense:HSA
5570 · Car Allowance/Mileage	\$ 3,600.00	\$ 3,600.00	\$ 3,600.00	\$ 3,600.00	0%	Salary and Wages:Car Allowance
5570 · Housing Allowance	\$ 3,217.75	\$ -	\$ 3,218.00	\$ 3,250.00	1%	Salary and Wages:Housing Allowance
5585 · Payroll Tax Expense	\$ 9,290.84	\$ 12,956.00	\$ 12,956.00	\$ 13,955.00	8%	Salary and Wages:Payroll Tax
5586 · Retirement Expense	\$ 3,249.75	\$ 3,487.00	\$ 3,487.00	\$ 8,161.00	134%	Salary and Wages:457 Retirement
5580 · Salary & Wages - Other	\$ 120,927.27	\$ 151,541.00	\$ 151,541.00	\$ 163,219.00	8%	Salary and Wages
5587 · Worker's Compensation	\$ 1,596.75	\$ 1,674.00	\$ 1,674.00	\$ 1,808.00	8%	Insurance Expense:Worker's Compensation
5591 · COG Member Grant Match	\$ -	\$ 6,000.00	\$ -	\$ -		
5640 · Consulting	\$ 34,024.38	\$ 271,000.00	\$ 271,700.00	\$ 1,248,035.00	359%	Consulting
5643 · Transit	\$ 2,000.00	\$ -	\$ -	\$ -		
5644 · AmeriCorps Member	\$ 8,000.00	\$ 11,700.00	\$ 8,000.00	\$ 8,000.00	0%	AmeriCorp VISTA
5961 · Employee/Board Appreciation	\$ 413.77	\$ -	\$ 400.00	\$ 200.00	-50%	Employee/Board Appreciation
5650 · Conference/Seminars/Training	\$ -	\$ -	\$ -	\$ 4,000.00	0%	Professional Development
	\$ -	\$ -	\$ -	\$ 800.00	0%	Team Building
TOTAL EXPENDITURES	\$ 544,911.56	\$ 780,577.00	\$ 763,438.00	\$ 1,894,705.00	148%	

Revenues Summary: Fiber - RESTRICTED

	2015 Actual	2016 Approved	2016 Projected*	2017 Proposed	% Difference 2016 Projected* to 2017	NEW ACCOUNT NAME
5530 · Fiber Equipment Replacement	\$ -	\$ 15,000.00	\$ 9,754.00	\$ 9,754.00	0%	SCAN Services:Fiber Equipment Repair Fund
TOTAL REVENUES	\$ -	\$ 15,000.00	\$ 9,754.00	\$ 9,754.00	0%	

Expenditures Summary: Fiber - RESTRICTED

	2015 Actual	2016 Approved	2016 Projected*	2017 Proposed	% Difference 2016 Projected* to 2017	NEW ACCOUNT NAME
5530 · Fiber Equipment Replacement	\$ -	\$ 15,000.00	\$ 9,754.00	\$ 9,754.00	0%	SCAN Services:Fiber Equipment Repair Fund
TOTAL EXPENDITURES	\$ -	\$ 15,000.00	\$ 9,754.00	\$ 9,754.00	0%	

Fund Balances: All Budgets

Fund Balance Information	
Operating Budget	
2015 Beginning Fund Balance	\$95,816
2015 Ending Fund Balance	\$90,557
2015 Reserve Requirements*	\$79,937
2016 Beginning Fund Balance	\$90,557
2016 Ending Fund Balance	\$135,523
2016 Reserve Requirement*	\$85,504
2017 Beginning Fund Balance	\$135,523
2017 Ending Fund Balance	\$137,454
2017 Reserve Requirement*	\$106,104
Fiber - RESTRICTED	
2015 Beginning Fund Balance	\$0
2015 Ending Fund Balance	\$0
2016 Beginning Fund Balance	\$0
2016 Ending Fund Balance	\$9,754
2017 Beginning Fund Balance	\$9,754
2017 Ending Fund Balance	\$19,508

Fund Balance Policy:

It is the goal of the SWCCOG to maintain an unassigned fund balance equal to four months of operating expenditures.

Notes:

Operating Budget 2015 Beginning and Ending Fund balances and 2016 Beginning Fund balance is based on audited financial statements

Operating Budget 2016 Ending Fund balance and Operating Budget 2017 Beginning and Ending Fund balances are estimated

Fund Balance = Assets minus liabilities

Fund Balance is NOT available cash