

2021 Budget

Keith Todd, Mayor

Rory White

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TABLE OF CONTENTS

BUDGET MESSAGE	1-3
BUDGET ADOPTION RESOLUTION	4-5
MILL LEVY RESOLUTION.....	6
APPROPRIATION RESOLUTION.....	7
LETTER OF BUGET TRANSMITAL	8
PUBLIC NOTICE OF BUDGET.....	9
FUND BALANCE ANALYSIS	10
DETAILED BUDGET SCHEDULE	11-25
STAFFING SUMMARY	26



TO: Town of Collbran Mayor and Trustees

FROM: Town Manager Melonie Matarozzo and Finance Manager Karla Distel

RE: 2021 Proposed Budget

Attached you will find the 2021 Proposed Budget as prepared by your staff and discussed with the Board during the 2021 budget process. If adopted at your December 11, 2020 special meeting, it will represent the spending plan for the Town for calendar year 2021.

We are now well into six months of the Sars-Covid-19 pandemic and see mixed signs on the economy. Since the Town's primary income source is sales tax revenue, we are pleased to report that despite early concerns, sales tax revenues are actually up by a little more than 5% over last year. Indications are that consumers shifted buying patterns from retail locations to online. This meant less sales taxes collected in retail hubs, but more sales taxes were collected, especially the so-called "Amazon Tax" in Mesa County, which has a sales-tax sharing agreement with all of its municipalities.

While we are pleased and relieved with the increases we have seen this year, we remained concerned about 2021 and beyond as other economic indicators, especially unemployment, remains very high and is likely to take years to recover to previous levels. There is also a level of uncertainty about how grant funding will be impacted by the pandemic. The spring 2020 Covid-19 relief package, "CARES", provided millions of dollars to local entities for dealing with pandemic response and the Town received \$70,000 in direct funding that is being used to offset Covid-related expenses in 2020. Other grant programs have been dramatically curtailed by declining revenues, most specifically the Colorado Department of Local Affairs Energy Impact Assistance program, which has been a source for funding projects for many years. Accordingly, we have prepared the 2021 budget with revenues and expenditures at basically the same level as in 2020. We have also included fewer grant funded projects for 2021 as we complete several projects initiated in 2020 and prepare for others that we expect to begin in 2022 and beyond.

With financial assistance from an Energy Impact Assistance grant from the Colorado Department of Local Affairs, the Town contracted with SGM, a Glenwood Springs based engineering firm to complete a capital improvement plan and utility rate study. As per the recommendations of the utility rate study, we have included a 5% increase in water rates and a 10% increase in sewer rates in the 2021 budget. These rate increases will allow the Town to maintain the water and sewer utility systems in good condition, but it is likely that the Town will need to seek out grants and specialized loan programs to complete some of the large-scale improvements that need to be done in the next 5-10 years. \$100,000 has been set aside in the 2021 budget to perform preliminary engineering and analysis of enhancements to the Town's water and sewer systems so that the Town can seek grant funding to support those projects. We have also included funding for additional engineering and design work at the Collbran auditorium in anticipation of submitting grant applications.

The Town remains in a very healthy position financially and is well positioned to continue to work on priority projects in 2021 and begin implementation of the Capital Improvement Plan. The Town's spending in 2020 is projected to be down 40% from what was budgeted, primarily due to capital projects that were intended to be funded by grants for which funding was not offered or awarded. Revenues are about 14% below what was budgeted, again mostly due to grant funding.

- The Town's governmental fund balances increased in 2019 by \$299,316 to \$1,994,276, with just under \$1.9 million representing resources available to spend. The water and sewer funds have nearly \$855,000 in unrestricted net position, an increase of \$35,854 over 2018. Total reserves at the beginning of 2019 were nearly \$2.6 million.
- With increases in revenues beyond 2020 budget, and decreases in spending, especially on capital projects that had been budgeted for 2020, it is projected that the Town's fund balances will increase by about 4% during 2020, or approximately \$126,000. The General Fund will increase by about \$60,000, water reserves will grow by about \$68,000 and sewer reserves will decrease by about \$9,000.
- The 2021 Budget proposes drawing down about \$565,000 of accumulated reserves in the 2021 budget, including work on new capital projects including engineering/planning, street paving, water and sewer improvements, park improvements, and body worn cameras for the Marshal's department. No funds have yet been budgeted for construction for Lilac Park, the Auditorium, or the Arena. As engineering/planning concludes for these projects, the Town can evaluate priorities and could consider adding construction costs to the budget for these projects. Under the proposed 2021 budget, the Town would maintain nearly \$2.5 million in reserves at the end of 2021.

Some highlights of departmental activity in 2020 and plans for 2021:

- Town Administration successfully shifted the Town Manager position from a contracted 2-day a week position to full-time management by merging the Town Manager responsibilities into the existing Clerk/Treasurer position. While most of the normal town events had to be canceled due to Covid, one of the high points of the year was completion of the downtown mural project. In 2021, one of the key projects will be to work with an outside consultant to collect and codify all of the Town's ordinances so they can be added to the Town's new and improved website.
- Through the Town's discretionary funding program, nearly \$10,000 was awarded in 2020 to a variety of groups and non-profit organizations that serve Collbran and the Plateau Valley. For 2021, the Board has set aside \$10,000 to support similar programs in 2021.
- The Marshal's department participated in a widely-acclaimed law enforcement firearms training at the new Cameo shooting range. For late 2020 and early 2021, the Marshals will be working to implement new mobile data terminals that will allow them to access and upload data to the

regional database, allowing them to see trends and target law enforcement activity. The proposed 2021 budget includes funding for a third deputy position.

- The Town's Street department coordinated the paving of most of Spring Street, the first large-scale paving project in the Town in many years. The Town Board has committed to setting aside funding each year for similar paving projects, so \$130,000 has been budgeted for street improvements in 2021.
- The Town's Parks department completed a major redo of the retaining wall and landscaping at the Servicewomen's Memorial in 2020. For 2021, they have recommended funding for improvements at Gandi and Terrell parks.
- In the water fund, the new water meters and readers are fully operational and allow meters to be read quickly and in all seasons. In late 2020 and early 2021, we will be completing a project which will provide system redundancy for water contact time with disinfecting agents.
- In the sewer fund, a project to reduce the amount of chlorine that is discharged as part of the wastewater stream was completed, along with replacement of a section of sewer line along Pearl Street. In 2021, staff plans to replace several other sections of sewer line.
- In 2016, the Town purchased a backhoe under a lease-purchase agreement which provided for monthly lease payments through 2022. With interest rates on investments very low, the Town Board elected to pay off the lease early and exercise the purchase option in late 2020. The backhoe remains in excellent condition and will serve the Town for many years. With the early payoff, there are no lease-purchase payments in the 2021 budget.

In summary, this budget represents a very cautious, conservative approach as we move into the second year of a worldwide pandemic. If the economic forecast worsens, we can postpone projects that are in the 2021 budget, and if it improves, we can advance projects that are ready and that are consistent with the Board's vision. We look forward to working with the Board as we continue to monitor the Town's financial position in 2021 and beyond.

**TOWN OF COLLBRAN, COLORADO
RESOLUTION NO. 2020-12
SERIES OF 2020**

A RESOLUTION OF THE BOARD OF TRUSTEES OF THE TOWN OF
COLLBRAN, COLORADO ADOPTING THE ANNUAL BUDGET AND
SETTING FORTH THE EXPENDITURES AND REVENUES FOR EACH OF
THE VARIOUS FUNDS OF THE TOWN OF COLLBRAN FOR THE FISCAL
YEAR BEGINNING JANUARY 1, 2021 AND ENDING DECEMBER 31, 2021.

WHEREAS, the Town Board of Trustees of the Town of Collbran, Colorado has worked with staff in developing the 2021 budget in accordance with Colorado law; and

WHEREAS, the Board has received and considered the expenditure requests and budget recommendations of the various Town offices, departments, board and other agencies, as required by law; and

WHEREAS, upon due and proper notice in accordance with the law, said proposed budget was open for inspection by the public at Town Hall, a public hearing was held on December 1, 2020, and interested taxpayers were given the opportunity to file or register any objections to said proposed budget; and

WHEREAS, the final draft 2021 budget is now ready for final consideration and adoption.

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

1. The aforementioned recitals are hereby fully incorporated herein and adopted as findings and determinations by the Board of Trustees.
2. The Budget attached hereto as Exhibit A and incorporated herein by this reference is adopted for the Fiscal Year beginning January 1, 2021 and ending December 31, 2021.
3. 2021 Revenue and Expenditures for the General Fund and Enterprise Funds are:

Revenues	Expenditures
General Fund: \$1,028,512	General Fund: \$1,428,908
Water Fund: \$245,133	Water Fund: \$386,851
Sewer Fund: \$141,573	Sewer Fund: \$189,969
Conservation Trust Fund: \$8,250	Conservation Trust Fund: \$0

4. Furthermore, be it resolved that the Board of Trustees hereby adopt the 2021 Budget for the Town of Collbran, Colorado, and its various offices, departments, boards, funds and other spending agencies as set forth in the "Annual Budget for the Town of Collbran, Colorado for the Fiscal Year ending December 31, 2021."

THIS RESOLUTION was read, passed, and adopted by the Board of Trustees of the Town of Collbran at a regular meeting held this 11th day of December 2020.

TOWN OF COLLBRAN, COLORADO

By:



Mayor

ATTEST:


Town Clerk/Treasurer

TOWN OF COLLBRAN, COLORADO
RESOLUTION NO. 2020-13
SERIES OF 2020

A RESOLUTION OF THE BOARD OF TRUSTEES OF THE TOWN OF COLLBRAN, COLORADO CERTIFYING AND LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2021 TO HELP DEFRAY THE COST OF GOVERNMENT FOR THE TOWN OF COLLBRAN, COLORADO FOR THE 2021 BUDGET YEAR.

WHEREAS, the Board of Trustees of the Town of Collbran, Colorado has adopted the 2021 Budget pursuant to Resolution 2020-12; and

WHEREAS, the 2020 total taxable assessed valuation for the Town of Collbran as certified by the Mesa County Assessor is \$2,527,840.

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

1. The aforementioned recitals are hereby fully incorporated herein and adopted as findings and determinations by the Board of Trustees.


2. That for the purpose of meeting all general operating expenses of the Town of Collbran during the 2021 fiscal year there is levied a tax of 7.384 mills upon each dollar of the total valuation for assessment of all taxable property within the Town for the year 2020; and

3. There is hereby authorized a temporary property tax credit and temporary mill levy reduction of 0.334 mills upon each dollar of total valuation for assessment of all taxable property in the Town for the year 2020. This temporary reduction is because the spending and revenue limits allowed by TABOR are lower than that produced by the full 7.384 mill levy. Using this reduction allows the Town to maintain the full mill levy for future years; and

3. That the Clerk/Treasurer is hereby authorized and directed to certify to the County Commissioners of Mesa County, Colorado, the mill levy for the Town of Collbran as herein above determined and set pursuant to C.R.S. 39-5-128(1).

THIS RESOLUTION was read, passed, and adopted by the Board of Trustees of the Town of Collbran at a regular meeting held this 11th day of December 2020.

TOWN OF COLLBRAN, COLORADO

By: 

Mayor

ATTEST:



Town Clerk/Treasurer



TOWN OF COLLBRAN, COLORADO
RESOLUTION NO. 2020-14
SERIES OF 2020

A RESOLUTION OF THE TOWN OF COLLBRAN, COLORADO, REGARDING THE
ANNUAL APPROPRIATION FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2021
AND ENDING DECEMBER 31, 2021.

WHEREAS, at the direction of the Board of Trustees of the Town of Collbran, the Town Manager/Clerk has prepared and submitted a proposed budget for the fiscal year beginning January 1, 2021 and ending December 31, 2021 to the Board; and

WHEREAS, upon due and proper notice, published or posted in accordance with state law, said proposed budget was open for inspection by the public at a Town Hall, a public hearing was held on December 1, 2020, and interested taxpayers were given the opportunity to file or register any objections to said proposed budget, and;


WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenues or planned to be expended from reserves/fund balances so that the budget remains in balance, as required by law.

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

1. The aforementioned recitals are hereby fully incorporated herein and adopted as findings and determinations by the Board of Trustees.
2. The unexpended monies, if any, remaining in the various funds from the year 2020 together with revenue of the Town of Collbran for the year beginning January 1, 2021 and ending December 31, 2021 is hereby appropriated to the various funds as stated on Exhibit A attached hereto and incorporated herein to be used for the purpose for which these funds were created and exist.
3. The amounts set forth in Resolution No. 2020-12, Series of 2020, adopting the annual budget, are hereby appropriated to the uses stated in that resolution and authority is hereby given to the Town Manager/Clerk to expend the amounts shown for the purposes stated.

THIS RESOLUTION was read, passed, and adopted by the Board of Trustees of the Town of Collbran at a regular meeting held this 11th day of December 2020.

TOWN OF COLLBRAN, COLORADO

By: 

Mayor

ATTEST:



Town Clerk/Treasurer



LETTER OF BUDGET TRANSMITTAL

December 11, 2020

To: Division of Local Government
1313 Sherman Street, Room 521
Denver, Colorado 80203

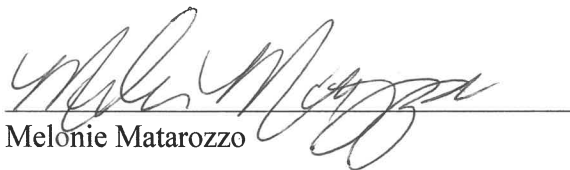
To Whom It May Concern,

Attached, is a copy of the 2020 municipal budget for Town of Collbran in Mesa County Colorado, submitted pursuant to Section 29-1-113, C.R.S. This budget was adopted by the Collbran Board of Trustees at a noticed public meeting on December 11, 2020.

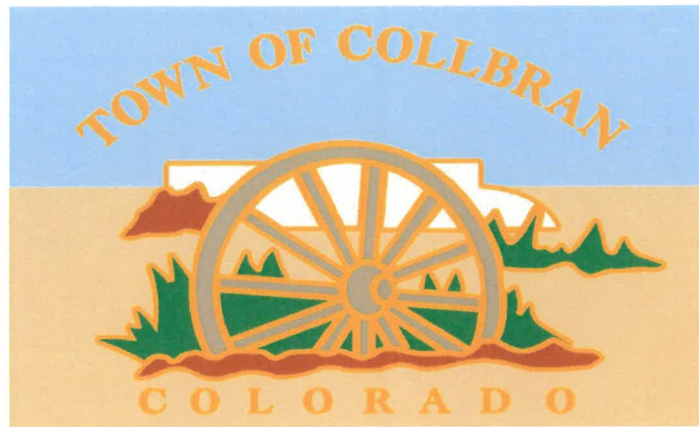
If there are any questions on the budget, please contact Melonie Matarozzo, Town Manager/Clerk/Treasurer at Collbran Town Hall 1010 High Street, PO Box 387, Collbran, Colorado 81624 or call 970-487-3751.

Respectfully submitted this 11th day of December, 2020.

I, Melonie Matarozzo - Collbran Town Manager/Clerk/Treasurer, do hereby certify that the attached copy of the Collbran Municipal Budget is a true and accurate copy of the 2021 Adopted Budget.


Melonie Matarozzo





NOTICE OF BUDGET TOWN OF COLLBRAN

Notice is hereby given that a proposed budget has been submitted to the Town of Collbran Town Board of Trustees for the ensuing year of 2021; a copy of such proposed budget has been filed in the office of the Town Treasurer, where the same is open for public inspection during regular business hours; such proposed budget will be considered at 1010 High St. in the Town Hall at 6:00pm as follows:

December 1, 2021 Council Meeting

Any interested elector of the Town of Collbran may inspect the proposed budget and file or register any objections thereto at any time prior to the final adoption of the budget. Final adoption is scheduled for December 11, 2020.

Budget Work Session dates:

October 16 – 9:30am

October 30 – 9:30am

November 3 – 6:00pm (following regular meeting)

November 20 – 9:30am

December 1 – 6:00pm - Public Hearing

December 4 – 9:30am

December 11 – Budget Adoption

Town of Collbran
Fund Balance Analysis
For the budget year 2021

	2019 Actual	2020 Projected	2021 Final Budget
GENERAL FUND			
BEGINNING FUND BALANCE	\$ 1,700,260	\$ 1,991,213	\$ 2,043,196
GENERAL FUND REVENUE TOTAL	\$ 1,023,775	\$ 1,078,092	\$ 1,028,512
GENERAL FUND EXPENDITURE TOTAL	\$ 732,822	\$ 1,026,109	\$ 1,428,908
REVENUES OVER EXPENDITURES	\$ 290,953	\$ 51,983	\$ (400,395)
ENDING FUND BALANCE	\$ 1,991,213	\$ 2,043,196	\$ 1,642,801
		\$ -	
TABOR EMERGENCY RESERVE 3%:			\$42,867
Operating Reserve 25%:			\$357,227
Capital Reserve (25% Grant Plan Estimate)			\$816,250
TOTAL Assigned & Restricted			\$1,216,344
UNASSIGNED			\$426,457
WATER FUND			
	2019 Actual	2020 Projected	2021 Final Budget
BEGINNING FUND BALANCE	\$ 653,827	\$ 651,927	\$ 719,224
WATER FUND REVENUE TOTAL	\$ 216,955	\$ 231,880	\$ 245,133
WATER FUND EXPENDITURE TOTAL	\$ 218,855	\$ 164,583	\$ 386,851
REVENUES OVER EXPENDITURES	\$ (1,900)	\$ 67,297	\$ (141,718)
ENDING FUND BALANCE	\$ 651,927	\$ 719,224	\$ 577,506
Operating Reserve: 25%			\$96,713
Capital Reserve: (Depreciation)			\$480,793
Total Assigned & Restricted:			\$577,506
UNASSIGNED			
SEWER FUND			
	2019 Actual	2020 Projected	2021 Final Budget
BEGINNING FUND BALANCE	\$177,626	\$210,772	\$194,717
SEWER FUND REVENUES TOTAL	\$135,959	\$128,349	\$141,573
SEWER FUND EXPENDITURES TOTAL	\$102,813	\$144,403	\$189,969
REVENUES OVER EXPENDITURES	\$33,146	(\$16,055)	(\$48,396)
ENDING FUND BALANCE	\$210,772	\$194,717	\$146,321
Operating Reserve: 25%			\$47,492
Capital Reserve: (Depreciation)			\$98,829
Total Assigned & Restricted:			\$146,321
UNASSIGNED			\$0
CONSERVATION TRUST FUND			
	2019 Actual	2020 Projected	2021 Final Budget
CTF BEGINNING FUND BALANCE	\$17,033	\$25,400	\$33,150
CTF REVENUES TOTAL	\$8,367	\$7,750	\$8,250
CTF EXPENDITURES TOTAL	\$0	\$0	\$0
REVENUES OVER EXPENDITURES	\$8,367	\$7,750	\$8,250
CTF ENDING FUND BALANCE	\$25,400	\$33,150	\$41,400
ALL FUNDS			
	2019 Actual	2020 Projected	2021 Final Budget
FUND BALANCE TOTAL	\$2,548,746	\$2,879,312	\$2,990,288
BUDGET REVENUES TOTAL	\$1,385,056	\$1,446,071	\$1,423,468
BUDGET EXPENDITURES TOTAL	\$1,054,491	\$1,335,096	\$2,005,728
REVENUES OVER EXPENDITURES	\$330,566	\$110,976	(\$582,260)
FUND BALANCE TOTAL	\$2,879,312	\$2,990,288	\$2,408,028

Account Number	Account Description	2019 Actual	2020 Budget	2020 Actual as of 10/31/20	2020 Estimated Actual	2021 Proposed Budget
	GENERAL FUND					
	GENERAL FUND REVENUES					
	Taxes					
10-00-3110	General Property Taxes	\$ 15,917	\$ 16,849	\$ 16,851	\$ 16,851	\$ 17,822
10-00-3120	Specific Ownership Taxes	2,641	2,250	1,991	2,390	2,250
10-00-3131	Town Sales Tax	76,792	68,600	80,316	85,000	85,000
10-00-3132	Motor Vehicle Use Tax	65	30	-	-	-
10-00-3133	County Sales Tax Remittance	724,135	686,000	562,189	740,000	740,000
10-00-3135	Public Safety Sales Tax	10,767	10,290	9,158	10,500	10,500
10-00-3142	Cigarette Tax	444	420	427	512	500
10-00-3162	Mineral Leasing Tax	7,313	2,500	3,620	3,620	2,500
10-00-3164	Severance Tax	9,229	2,500	5,419	5,419	2,500
10-00-3170	Road and Bridge Tax	458	480	661	661	650
10-00-3171	Highway User Tax	15,840	15,000	9,152	10,983	12,000
	Taxes Totals:	\$863,600	\$804,919	\$689,786	\$875,936	\$873,722
	Registration					
10-00-3230	Motor Vehicle Registration	\$1,212	\$1,000	\$820	\$983	\$1,000
	Registration Totals:	\$1,212	\$1,000	\$820	\$983	\$1,000
	Grants					
10-00-3360	Grant - SHF	\$10,000	\$75,000	\$0	\$0	\$0
10-00-3361	Grant - Senior Van	\$1,440	\$1,440	\$480	\$720	\$1,440
	Grant Senior Van Acquisition		\$17,500	\$0	\$0	\$0
10-00-3363	Grant - SIPA	\$4,950	\$0	\$0	\$0	
10-00-3364	Grant - FML	\$0	\$0	\$0	\$0	
10-00-3365	Grant - DOLA Lilac Park Engineering/Design	\$2,302	\$12,500	\$13,317	\$15,000	\$0
	Grant DOLA Capital Plan	\$15,390	\$25,000	\$28,713	\$28,713	\$0
10-00-3365	Grant DOLA Phase 1 Downtown	\$7,500	\$0	\$0	\$0	
10-00-3365	Grant DOLA Codification		\$5,000	\$0	\$0	\$10,000
TBD	CARES Act Funding	\$0	\$0	\$0	\$70,000	\$0
10-00-3366	Grant Marshall Black Market MJ	\$632	\$1,000	\$0	\$0	\$0
	Grant - Marshal Peace Officers Mental Health	\$0	\$2,400	\$0	\$0	\$2,400
10-00-3368	Grant - School Trail Feasibility	\$0	\$56,500	\$0	\$0	\$56,500
10-00-3370	Grant - Capital Expenditure	\$0	\$0	\$0	\$0	
10-00	Grant DOLA Business Façade	\$0	\$10,000	\$4,231	\$10,000	\$0
10-00	Grant-AGNC	\$0	\$2,500	\$0	\$0	\$0
	Grants Totals	\$42,213	\$208,840	\$46,741	\$124,433	\$70,340
	Fees					
10-00-3410	Fees - Franchise	\$23,115	\$20,500	\$8,167	\$20,000	\$20,500
10-00-3418	Fees - Library	\$2,974	\$2,931	\$0	\$2,561	\$4,200
10-00-3419	Fees - Van	\$380	\$300	\$105	\$125	\$300
10-00-3420	Fees - Marshal	\$100	\$100	\$50	\$75	\$100
10-00-3421	Fees for Notary Services	\$0	\$0	\$0	\$0	\$0
10-00-3422	Fees for Copies, Faxes, & Misc.	\$24	\$50	\$32	\$50	\$50
10-00-3423	Fees - General License & Fees	\$403	\$500	\$165	\$250	\$500
10-00-3424	Fees - Land Use	\$780	\$1,000	\$945	\$1,000	\$1,000
10-00-3425	Fees & Fines - Municipal Court	\$6,880	\$2,500	\$4,323	\$4,500	\$2,500
10-00-3426	Fees for Summer Rec	\$0	\$6,400	\$0	\$0	\$6,400
10-00-3427	Fees for Parks/Rec Fairgrounds	\$730	\$1,000	\$365	\$400	\$1,000
10-00-3429	Fees for Auditorium	\$100	\$100	\$0	\$0	\$100
10-00-3431	Public Use License	\$24,750	\$25,800	\$20,654	\$25,200	\$25,800
10-00-3490	Penalties, Fines, and Interest	\$0	\$0	\$0	\$0	\$0
10-00-3491	Returned Check Fee	\$0	\$0	\$0	\$0	\$0
	Fees Totals	\$60,236	\$61,181	\$34,806	\$54,161	\$62,450
	Miscellaneous					
10-003500	Scholarships	\$0	\$0	\$0	\$0	\$0
10-00-3507	Revenue - General	\$0	\$100	\$0	\$0	\$0
10-00-3510	Revenue - Board of Park Mgrs.	\$0	\$0	\$0	\$0	\$0
10-00-3514	Revenue - Marshal	\$0	\$1,000	\$0	\$0	\$0
10-00-3515	Revenue - Public Works	\$0	\$1,000	\$0	\$0	\$0
10-00-3516	Revenue - Parks	\$0	\$0	\$0	\$0	\$0
10-00-3517	Revenue - Arena - Gate/Concessions	\$5,220	\$2,500	\$0	\$0	\$0
10-00-3530	Interest Income	\$47,599	\$40,000	\$17,149	\$20,579	\$20,000

Account Number	Account Description	2019 Actual	2020 Budget	2020 Actual as of 10/31/20	2020 Estimated Actual	2021 Proposed Budget
10-00-3531	Dividends	\$559	\$1,000	\$0	\$0	\$0
10-00-3533	Capital Credit Retirement	\$0	\$0	\$0	\$0	\$0
10-00-3534	Insurance Claims	\$0	\$0	\$0	\$0	\$0
10-00-3540	Donations - General	\$0	\$0	\$0	\$0	\$0
10-00-3541	Donations - Marshal	\$0	\$0	\$0	\$0	\$0
10-00-3542	Donations - Servicewomen's Memorial	\$0	\$0	\$0	\$0	\$0
10-00-3543	Donations - Public Works	\$0	\$0	\$0	\$0	\$0
10-00-3544	Donations - Parks	\$0	\$0	\$0	\$0	\$0
10-00-3545	Donations - Fairgrounds	\$150	\$0	\$0	\$0	\$0
10-00-3546	Donations - Auditorium	\$0	\$0	\$0	\$0	\$0
10-00-3570	Workers Compensation Payments	\$0	\$0	\$0	\$0	\$0
10-00-3571	Insurance & Misc.	\$0	\$0	\$0	\$0	\$0
10-00-3580	Miscellaneous	\$2,987	\$1,000	\$1,930	\$2,000	\$1,000
	Miscellaneous Totals	\$56,515	\$46,600	\$19,080	\$22,579	\$21,000
	GENERAL FUND REVENUE TOTALS	\$1,023,775	\$1,122,540	\$791,232	\$1,078,092	\$1,028,512

Account Number	Account Description	2019 Actual	2020 Budget	2020 Actual as of 10/31/20	2020 Estimated Actual	2021 Proposed Budget
	GENERAL FUND EXPENSES					
	General Payroll					
10-00-4113	Wages from staffing schedule	56,913	\$71,739	\$59,927	\$77,341	\$84,623
10-00-4142	Group Health/Vision/Dental Insurance	5,612	\$7,404	\$2,992	\$3,590	\$3,536
10-00-4144	FICA/Medicare Expense	739	\$1,040	\$2,023	\$2,427	\$2,559
10-00-4145	Retirement Expenses	4,589	\$5,739	\$3,322	\$3,986	\$5,051
10-00-4148	Unemployment	160	\$215	\$180	\$216	\$239
10-00-4149	Workers Compensation	126	\$125	\$153	\$153	\$139
	General Payroll Totals	\$68,141	\$86,262	\$68,596	\$87,713	\$96,148
	General Expenditures					
10-00-4302	Mayor Stipend	\$1,200	\$1,200	\$300	\$300	\$0
10-00-4303	Trustee Stipend	\$3,683	\$3,600	\$3,336	\$3,336	\$0
10-00-4310	Postage, Freight & Delivery	\$1,157	\$824	\$0	\$500	\$500
10-00-4311	Office Supplies	\$718	\$1,000	\$352	\$1,000	\$2,000
10-00-4314	Operating Supplies	\$5,224	\$4,500	\$2,751	\$3,000	\$3,600
10-00-4319	COVID-19 Response Expenditures	\$0	\$0	\$12,224	\$70,000	\$0
10-00-4325	Fuel Tax Expense	\$1,028	\$1,000	\$704	\$1,000	\$1,000
10-00-4330	Contract Labor-General - Administrator	\$48,710	\$50,400	\$13,372	\$13,372	\$0
10-00-4332	Caselle Service Agreement	\$6,325	\$6,900	\$6,325	\$6,900	\$7,330
10-00-4333	Copier Lease Agreement	\$75	\$0	\$0	\$0	\$0
10-00-4335	Bank Service Charges	\$62	\$50	\$4	\$50	\$50
10-00-4336	Audit Expense	\$5,900	\$5,900	\$6,500	\$6,500	\$6,500
10-00-4338	Dues & Subscriptions	\$3,190	\$1,380	\$2,560	\$2,750	\$2,500
10-00-4343	Work Attire	\$0	\$700	\$0	\$700	\$700
10-00-4345	Education & Training	\$3,141	\$4,500	\$361	\$1,000	\$2,500
10-00-4347	Economic Development & Events	\$6,859	\$25,000	\$1,325	\$5,000	\$25,000
10-00-4348	Website Fees/Computer Software	\$5,482	\$15,000	\$13,118	\$15,000	\$15,000
10-00-4349	Fireworks		\$0	\$0	\$0	\$0
10-00-4350	Charitable Donations -Discretionary Funds	\$7,750	\$8,750	\$9,638	\$10,000	\$10,000
10-00-4352	Legal	\$7,748	\$10,000	\$8,431	\$10,000	\$10,000
10-00-4353	Professional/Other	\$48,067	\$0	\$27	\$50	\$100,000
10-00-4354	Treasurer's Fees	\$344	\$600	\$364	\$400	\$600
10-00-4355	License, Fees & Permits	\$743	\$400	\$596	\$600	\$600
10-00-4366	Repairs & Maintenance	\$4,639	\$2,880	\$888	\$1,000	\$3,000
10-00-43	Town Hall Improvements	\$0	\$0	\$0	\$0	\$0
10-00-4376	Miscellaneous	\$1,091	\$1,000	\$1,103	\$1,200	\$1,000
10-00-4377	Other	\$135	\$0	\$0	\$0	\$0
10-00-4380	Bad Debt Expense General	\$0	\$0	\$0	\$0	\$0
10-00-4381	Advertising & Publishing	\$731	\$500	\$361	\$500	\$500
10-00-4393	Travel & Reimburse	\$4,795	\$4,500	\$788	\$1,000	\$2,500
10-00-4398	Utilities	\$7,552	\$7,689	\$5,772	\$6,926	\$7,072
10-00-4399	Insurance - Property and Casualty	\$9,237	\$11,000	\$9,892	\$9,892	\$10,881
	General Expenditures Totals	\$185,588	\$169,831	\$101,091	\$171,976	\$212,833
	Grant Projects					
	Grant Senior Van Acquisition	\$0	\$35,000	\$0	\$0	\$0
	Grant DOLA Lilac Park Eng. Design	\$6,172	\$25,000	\$33,919	\$33,919	\$0
	Grant DOLA Capital Plan	\$0	\$50,000	\$59,227	\$59,227	\$0
10-00-4404	Grant DOLA Codification	\$0	\$10,000	\$0	\$0	\$20,000
10-00-4405	Grant Business Façade	\$1,774	\$35,000	\$14,807	\$35,000	\$25,000
10-00-4406	Grant School Trail	\$0	\$71,000	\$0	\$0	\$71,000
10-00-4407	Grant DOLA Peace Officers Mental Health	\$0	\$2,400	\$0	\$0	\$2,400
10-00-4408	Women's Memorial	\$0	\$5,000	\$4,362	\$4,500	\$2,500
	Grant - AGNC	\$0	\$0	\$0	\$0	\$0
	Grant SHF Auditorium Architecture	\$0	\$150,000	\$0	\$0	\$0
	Grant Projects	\$7,946	\$383,400	\$112,314	\$132,646	\$120,900
	General Capital					

Account Number	Account Description	2019 Actual	2020 Budget	2020 Actual as of 10/31/20	2020 Estimated Actual	2021 Proposed Budget
10-00-4940	Capital Outlay	<u>\$31,661</u>	<u>\$11,000</u>	<u>\$2,903</u>	<u>\$5,500</u>	<u>\$9,000</u>
	General Capital Totals	\$31,661	\$11,000	\$2,903	\$5,500	\$9,000
	Land Use Expenditures					
10-01-4310	Postage & Freight Land Use	\$0	\$0	\$0	\$0	\$0
10-01-4314	Operating Supplies Land Use	\$0	\$0	\$0	\$0	\$0
10-01-4352	Legal - Land Use	\$180	\$1,000	\$0	\$500	\$1,000
10-01-4353	Professional - Land Use	\$0	\$1,000	\$0	\$1,000	\$10,000
10-01-4355	License, Fees & Permits Land-Use	\$0	\$0	\$0	\$0	\$0
10-01-4381	Advert & Publishing - Land Use	\$0	\$0	\$0	\$0	\$0
	Land Use Expenditures Totals	\$180	\$2,000	\$0	\$1,500	\$11,000

Account Number	Account Description	2019 Actual	2020 Budget	2020 Actual as of 10/31/20	2020 Estimated Actual	2021 Proposed Budget
	Election Payroll					
10-02-4113	Wages Election	\$0	\$0	\$0	\$0	\$0
10-02-4142	Group Health/Vision/Dental Insurance Election	\$0	\$0	\$0	\$0	\$0
10-02-4144	FICA/Medicare Expense	\$0	\$0	\$0	\$0	\$0
10-02-4145	Retirement Expenses Election	\$0	\$0	\$0	\$0	\$0
	Election Payroll Totals	\$0	\$0	\$0	\$0	\$0
	Election Expenditures					
10-02-4310	Postage, Fr., & Del. - Election	\$0	\$300	\$0	\$0	\$0
10-02-4340	Election Expense	\$0	\$1,000	\$0	\$0	\$0
10-02-4345	Education & Training -Election	\$0	\$250	\$0	\$0	\$0
10-02-4352	Legal - Election	\$0	\$2,500	\$0	\$0	\$0
10-02-4381	Advertising & Publishing	\$0	\$250	\$0	\$0	\$0
10-02-4393	Travel & Reimburse - Election	\$0	\$200	\$0	\$0	\$0
	Election Expenditures Totals	\$0	\$4,500	\$0	\$0	\$0
	Van Payroll					
10-06-4113	Wages Van	\$1,899	\$2,275	\$756	\$907	\$1,922
10-06-4144	FICA/Medicare & Soc. Sec. Van	\$145	\$174	\$58	\$69	\$147
10-06-4148	Unemployment Insurance	\$4	\$7	\$2	\$3	\$6
10-06-4149	Worker's Comp Insurance	\$72	\$122	\$63	\$84	\$103
	Van Payroll Totals	\$2,119	\$2,578	\$879	\$1,063	\$2,178
	Van Expenditures					
10-06-4314	Operating Supplies Van	\$0	\$0	\$0	\$0	\$0
10-06-4325	Mileage reimbursement	\$1,424	\$0	\$568	\$757	\$0
10-06-4352	Fuel Van	\$265	\$1,500	\$21	\$28	\$1,500
10-06-4366	Legal & Professional Van	\$0	\$0	\$0	\$0	\$0
10-06-4393	Repairs & Maintenance Van	\$1,118	\$1,000	\$113	\$500	\$1,000
10-06-4399	Insurance - Property & Casualty	\$186	\$0	\$213	\$213	\$234
	Van Expenditures Totals	\$2,993	\$2,500	\$914	\$1,498	\$2,734
	Library Expenditures					
10-10-4314	Operating Supplies Library	\$0	\$0	\$0	\$0	\$0
10-10-4366	Repairs & Maint Library	\$223	\$255	\$0	\$250	\$1,500
10-10-4398	Utilities Library	\$2,751	\$2,637	\$1,926	\$2,311	\$2,700
	Library Expenditures Total	\$2,974	\$2,892	\$1,926	\$2,561	\$4,200

Account Number	Account Description	2019 Actual	2020 Budget	2020 Actual as of 10/31/20	2020 Estimated Actual	2021 Proposed Budget
	Marshal Payroll					
10-20-4113	Wages from personnel schedule	\$104,756	\$132,888	\$90,839	\$109,007	\$151,092
10-20-4142	Group Health/Vision/Dental Insurance Marshal	\$16,101	\$20,554	\$12,477	\$14,972	\$26,583
10-20-4143	Disability Marshal	\$2,704	\$3,721	\$2,421	\$2,906	\$4,231
10-20-4144	FICA/Medicare Expense Marshal	\$1,404	\$1,927	\$1,266	\$1,519	\$2,191
10-20-4145	Retirement Expense Marshal	\$8,286	\$10,631	\$7,287	\$8,744	\$12,087
10-20-4148	Unemployment Insurance	\$322	\$399	\$272	\$327	\$453
10-20-4149	Work Comp Insurance Marshal	\$2,804	\$4,113	\$2,926	\$3,901	\$4,542
	Marshal Payroll Totals	\$136,377	\$174,233	\$117,488	\$141,376	\$201,180
	Marshal Expenditures					
10-20-4310	Postage & Freight Marshal	-\$23	\$200	\$274	\$274	\$0
10-20-4314	Operating Supplies Marshal	\$8,308	\$3,000	\$409	\$1,500	\$3,450
10-20-4325	Fuel Marshal	\$5,816	\$5,982	\$3,447	\$4,300	\$4,500
10-20-4326	Dispatch/Cell Phone	\$11,686	\$13,402	\$10,662	\$13,000	\$15,997
10-20-4327	Uniforms Marshal	\$2,452	\$1,500	\$383	\$1,000	\$3,650
10-20-4330	Vehicle Impound Marshal	\$120	\$0	\$0	\$0	\$0
10-20-4331	Contract Labor Marshal	\$0	\$0	\$0	\$0	\$0
10-20-4332	Rental Expenditure	\$1,200	\$1,200	\$600	\$600	\$600
10-20-4338	Dues & Subscriptions Marshal	\$140	\$600	\$0	\$500	\$1,090
10-20-4345	Education & Training Marshal	\$1,687	\$2,500	\$700	\$700	\$2,500
10-20-4352	Legal	\$0	\$0	\$0	\$0	\$0
10-20-4353	Professional	\$0	\$0	\$0	\$0	\$0
10-20-4355	License, Fees & Permits Marshal	\$0	\$100	\$0	\$0	\$0
10-20-4366	Repairs & Maint Marshal	\$3,541	\$5,000	\$3,590	\$4,500	\$5,000
10-20-4376	Miscellaneous	\$0	\$0	\$0	\$0	\$0
10-20-4377	Other - Marshall	\$0	\$0	\$0	\$0	\$0
10-20-4381	Printing & Publish Marshall	\$0	\$0	\$0	\$0	\$0
10-20-4393	Travel & Reimburse Marshal	\$2,717	\$2,000	\$91	\$1,000	\$2,000
10-20-4398	Utilities Marshal	\$870	\$931	\$592	\$700	\$800
10-20-4399	Insurance Marshal - Property & Casualty	\$5,771	\$6,333	\$8,103	\$8,103	\$8,265
	Marshal Expenditures Totals	\$44,284	\$42,748	\$28,850	\$36,177	\$47,852
	Marshal Capital					
10-20-4940	Capital Outlay Marshal	\$0	\$500	\$0	\$0	\$26,500
	Marshal Capital Totals	\$0	\$500	\$0	\$0	\$26,500

Account Number	Account Description	2019 Actual	2020 Budget	2020 Actual as of 10/31/20	2020 Estimated Actual	2021 Proposed Budget
	Public Works Payroll					
10-30-4113	Wages from staffing schedule	\$54,506	\$50,043	\$47,275	\$56,730	\$58,853
10-30-4121	Part time/Seasonal	\$781	\$0	\$0	\$0	\$0
10-30-4142	Group Health/Vision/Dental Insurance Public Works	\$24,003	\$24,311	\$21,557	\$25,868	\$27,127
10-30-4144	FICA Medicare Expense Public Works	\$747	\$726	\$592	\$710	\$853
10-30-4145	Retirement Expense Public Works	\$4,361	\$4,003	\$3,782	\$4,538	\$4,708
10-30-4148	Unemployment Insurance	\$169	\$150	\$142	\$170	\$177
10-30-4149	Work Comp Insurance Pub. Wks.	\$2,599	\$2,337	\$2,751	\$3,668	\$2,403
	Public Works Payroll Total	\$87,165	\$81,570	\$76,100	\$91,686	\$94,121
	Public Works Expenditures					
10-30-4310	Postage & Freight Public Works	\$967	\$1,000	\$0	\$0	\$0
10-30-4312	O.S. - PW Road, Street, Bridge	\$6,221	\$0	\$784	\$1,000	\$0
10-30-4313	Operating Supplies Public Works	\$7	\$0	\$600	\$750	\$0
10-30-4314	Operating Supplies Public Work	\$8,510	\$10,000	\$4,817	\$5,000	\$15,000
10-30-4316	Equipment Acquisition	\$0	\$7,300	\$0	\$5,900	\$4,850
10-30-4325	Fuel Public Works	\$5,853	\$6,193	\$3,035	\$4,000	\$4,000
10-30-4330	Contract Services - Snow Removal	\$180	\$2,500	\$0	\$0	\$2,500
10-30-4334	Lease Expense Public Works - Backhoe	\$0	\$4,435	\$0	\$0	\$0
10-30-4338	Dues & Subscriptions Pub. Wks.	\$0	\$0	\$0	\$0	\$0
10-30-4343	Work Attire	\$0	\$0	\$0	\$0	\$1,500
10-30-4345	Education & Training Public Wk.	\$0	\$1,000	\$0	\$0	\$1,000
10-30-4352	Legal Pub. Wks.	\$0	\$0	\$0	\$0	\$0
10-30-4353	Professional Public Works	\$0	\$0	\$0	\$0	\$10,000
10-30-4355	License, Fees & Permits	\$0	\$0	\$0	\$0	\$0
10-30-4362	Interest Expense Public Works - Backhoe	\$0	\$537	\$0	\$0	\$0
10-30-4364	R & M Streets & Bridges	\$2,107	\$100,000	\$89,682	\$90,000	\$130,000
10-30-4365	R & M Snow Removal	\$5	\$5,000	\$178	\$2,500	\$5,000
10-30-4366	R & M Public Works	\$8,144	\$7,500	\$1,776	\$2,500	\$9,500
10-30-4376	Miscellaneous - Pub. Wks.	\$0	\$0	\$0	\$0	\$0
10-30-4377	Other - Pub. Wks.	\$0	\$0	\$0	\$0	\$0
10-30-4381	Advert. & Publish. Public Works	\$0	\$0	\$0	\$0	\$0
10-30-4393	Travel & Reimb Public Works	\$0	\$0	\$0	\$0	\$0
10-30-4397	Utilities Street Lights	\$6,411	\$6,000	\$3,713	\$4,455	\$5,000
10-30-4398	Utilities Public Works	\$8,328	\$8,093	\$6,837	\$8,204	\$8,377
10-30-4399	Insurance - Property & Casualty	\$2,269	\$2,496	\$2,597	\$2,597	\$2,649
	Public Works Expenditures Totals	\$49,003	\$162,054	\$114,018	\$126,907	\$199,376
	Public Works Capital					
10-30-4580	Capital R,S,B Pubwks Grant	\$32,317	\$0	\$0	\$0	\$0
10-30-4590	Capital Outlay Pubwks Grant	\$0	\$0		\$0	\$0
10-30-4940	Capital Outlay - Public Works	\$6,170	\$58,000	\$61,694	\$61,695	\$0
	Public Works Capital Total	\$38,487	\$58,000	\$61,694	\$61,695	\$0
	Facilities Expenditures					
10-70-4353	Professional Facilities	\$0	\$8,000	\$0	\$0	\$8,000
10-70-4353	R & M Facilities	\$0	\$3,000	\$1,193	\$2,000	\$3,000
10-70-4940	Capital	\$0	\$65,000	\$12,908	\$42,908	\$65,000
	Facilities/Buildings Expenditures Totals	\$0	\$76,000	\$14,101	\$44,908	\$76,000
	Municipal Court Payroll					
10-40-4113	Wages from staffing schedule	\$4,434	\$2,553	\$4,317	\$5,180	\$5,836
10-40-4142	Group Health/Vision/Dental Insurance Mun. Court	\$79	\$20	\$26	\$31	\$2,226
10-40-4144	FICA Medicare Expense Mun. Court	\$63	\$37	\$62	\$75	\$85
10-40-4145	Retirement Expense Mun. Court	\$355	\$204	\$412	\$494	\$467
10-40-4148	Unemployment Insurance	\$14	\$8	\$13	\$16	\$18
10-40-4149	Work Comp Insurance Mun. Court	\$9	\$4	\$11	\$15	\$10
	Municipal Court Payroll Total	\$4,954	\$2,826	\$4,841	\$5,810	\$8,641
	Municipal Court Expenditures					

Account Number	Account Description	2019 Actual	2020 Budget	2020 Actual as of 10/31/20	2020 Estimated Actual	2021 Proposed Budget
10-40-4352	Legal & Professional Mun Court	\$3,494	\$4,056	\$3,345	\$4,000	\$5,044
	Municipal Court Expenditures Totals	\$3,494	\$4,056	\$3,345	\$4,000	\$5,044
	<u>Parks Payroll</u>					
10-50-4113	Salaries from staffing schedule	\$8,386	\$10,879	\$7,273	\$8,728	\$12,500
10-50-4114	Wages Parks - Temporary	\$10,588	\$17,100	\$10,904	\$17,000	\$17,034
10-50-4142	Group Health/Vision/Dental Insurance Parks	\$3,693	\$4,605	\$3,317	\$3,980	\$4,681
10-50-4144	FICA/Medicare Expense Parks	\$916	\$1,466	\$925	\$1,110	\$1,484
10-50-4145	Retirement Expense Parks	\$671	\$870	\$582	\$698	\$1,000
10-50-4148	Unemployment Insurance	\$54	\$84	\$55	\$66	\$89
10-50-4149	Work Comp Insurance Parks	\$747	\$1,024	\$799	\$1,065	\$1,098
	Parks Payroll Totals	\$25,053	\$36,028	\$23,854	\$32,647	\$37,886
	<u>Parks Expenditures</u>					
10-50-4310	Postage & Freight	\$0	\$0	\$0	\$0	\$0
10-50-4314	Operating Supplies Parks	\$888	\$0	\$985	\$1,000	\$1,000
10-50-4325	Fuel Parks	\$808	\$949	\$630	\$840	\$857
	Repairs & Maint Parks	\$1,632	\$5,000	\$1,528	\$2,000	\$7,500
10-50-4366						
10-50-4397	Utilities Terrell Park	\$12,099	\$16,147	\$12,860	\$15,432	\$15,756
10-50-4398	Utilities Parks	\$4,529	\$5,759	\$4,591	\$5,510	\$5,625
10-50-4399	Insurance Property & Casualty	\$420	\$462	\$480	\$480	\$528
	Parks Expenditures Totals	\$20,376	\$28,317	\$21,075	\$25,262	\$31,267
	<u>Parks Capital</u>					
10-50-4940	Capital Outlay	\$0	\$0	\$4,145	\$4,145	\$3,200
10-50-4941	Capital Outlay Terrell Park	\$0	\$3,500	\$0	\$0	\$4,500
10-50-4942	Capital Outlay Gandhi Park	\$0	\$0	\$0	\$0	\$30,000
	Parks Capital Totals	\$0	\$3,500	\$4,145	\$4,145	\$37,700
	<u>Summer Rec Expenditures</u>					
	Postage & Freight Summer Rec	\$0	\$100	\$0	\$0	\$0
10-51-4314	Operating Supplies Summer Rec	\$0	\$5,000	\$0	\$0	\$5,000
10-51-4338	Program Costs Summer Rec	\$0	\$5,000	\$0	\$0	\$5,000
10-51-4353	Contract Summer Rec Coordinator	\$0	\$20,000	\$0	\$0	\$20,000
	Summer Rec Expenditures Totals	\$0	\$30,100	\$0	\$0	\$30,000
	<u>Fairgrounds/Arena Expenditures</u>					
10-54-4353	Repairs & Maint Arena	\$534	\$1,000	\$942	\$1,000	\$1,000
10-54-4366	Utilities Arena (Fairgrounds)	\$1,611	\$1,835	\$1,652	\$1,982	\$2,023
10-54-4398	Insurance - Property & Casualty	\$258	\$284	\$295	\$295	\$325
10-54-4399	Arena Rental Equipment	\$0	\$0	\$0	\$0	\$0
	Arena Expenditures Totals	\$2,403	\$3,119	\$2,889	\$3,277	\$3,348
	<u>Arena Capital Expenditures</u>					
10-54-4940	Capital Outlay Arena	\$4,670	\$6,000	\$0	\$3,500	\$10,000
	Arena Capital Totals	\$4,670	\$6,000	\$0	\$3,500	\$10,000
	<u>Auditorium Expenditures</u>					
10-60-4352	Legal & Professional Auditorium	\$7,500	\$3,480	\$0	\$0	\$120,000
10-60-4366	Repairs & Maint - Auditorium	\$161	\$2,000	\$39	\$100	\$2,000
10-60-4398	Utilities Auditorium	\$2,322	\$2,390	\$1,492	\$1,790	\$2,000
	Auditorium Expenditures Totals	\$9,982	\$7,870	\$1,531	\$1,890	\$124,000
	<u>General Miscellaneous</u>					
10-90-4500	Reserve for compensation adjustments	\$0	\$8,616	\$0	\$8,600	\$12,000
10-90-4550	Contingency	\$0	\$10,000	\$0	\$0	\$25,000
	Transfer for lease payment (Capital Projects fund)	\$4,972	\$0	\$13,273	\$33,273	\$0
	Total General Miscellaneous	\$4,972	\$18,616	\$13,273	\$41,873	\$37,000
	BEGINNING FUND BALANCE	\$1,700,260	\$1,935,585	\$1,991,213	\$1,991,213	\$2,043,196
	GENERAL FUND REVENUE TOTAL	\$1,023,775	\$1,122,540	\$791,232	\$1,078,092	\$1,028,512

Account Number	Account Description	2019 Actual	2020 Budget	2020 Actual as of 10/31/20	2020 Estimated Actual	2021 Proposed Budget
	GENERAL FUND EXPENDITURE TOTAL	\$732,822	\$1,400,500	\$775,826	\$1,026,109	\$1,428,908
	REVENUES OVER EXPENDITURES	\$290,953	-\$277,960	\$15,406	\$51,983	-\$400,395
	ENDING FUND BALANCE	\$1,991,213	\$1,657,625	\$2,006,619	\$2,043,196	\$1,642,801

Account Number	Account Description	2019 Actual	2020 Budget	2020 Actual as of 10/31/20	2020 Estimated Actual	2021 Proposed Budget
	WATER FUND					
	WATER FUND REVENUES					
	<u>Water Grants</u>					
51-00-3367	Grant - DOLA	\$0	\$150,000	\$0	\$0	\$0
	Grant - FML D		\$30,000		\$0	\$0
	Water Grants Total	\$0	\$150,000	\$0	\$0	\$0
	<u>Water Fees</u>					
51-00-3412	Out of Town Surcharge	\$288	\$1,200	\$298	\$397	\$1,200
51-00-3413	Reconnect/Disconnect Fees	\$0	\$0	\$0	\$0	\$0
51-00-3414	Water Monthly User Fees	\$160,405	\$183,000	\$162,327	\$194,793	\$204,532
51-00-3490	Finance Charges	\$1,060	\$1,000	\$119	\$119	\$1,000
51-00-3491	Returned Check Fee	\$0				
	Water Fees Total	\$161,753	\$185,200	\$162,744	\$195,308	\$206,732
	<u>Water Miscellaneous</u>					
51-00-3534	Insurance Refunds	\$7,052	\$0	\$0	\$0	\$0
51-00-3550	Transfer From General Fund	\$0	\$0	\$0	\$0	\$0
	Water Miscellaneous Total	\$7,052	\$0	\$0	\$0	\$0
	<u>Bulk Water Fees</u>					
51-00-3717	Bulk Water Fees	\$48,150	\$32,392	\$27,429	\$36,572	\$38,400
	Bulk Water Fees Total	\$48,150	\$32,392	\$27,429	\$36,572	\$38,400
	WATER REVENUES TOTAL	\$216,955	\$367,592	\$190,173	\$231,880	\$245,133

Account Number	Account Description	2019 Actual	2020 Budget	2020 Actual as of 10/31/20	2020 Estimated Actual	2021 Proposed Budget
	Water Fund Expenditures					
	Water Payroll					
51-00-4113	Salaries from staffing plan	\$26,592	\$28,579	\$23,769	\$28,523	\$30,205
51-00-4142	Group Health/Vision/Dental Insurance Water	\$6,815	\$7,824	\$5,772	\$6,926	\$8,190
51-00-4144	FICA/Medicare Expense	\$342	\$414	\$529	\$635	\$723
51-00-4145	Retirement Expenses	\$2,128	\$2,286	\$1,735	\$2,082	\$2,048
51-00-4148	Unemployment Insurance	\$78	\$86	\$71	\$85	\$91
51-00-4149	Work Comp Insurance Water	\$631	\$637	\$668	\$890	\$711
	Water Payroll Total	\$36,586	\$39,826	\$32,544	\$39,142	\$41,969
	Operational Expenditures					
51-00-4310	Postage & Freight Water	\$810	\$0	\$790	\$1,000	\$1,000
51-00-4313	Oper. Supplies Spgs. Pump Stn.	\$0	\$0	\$140	\$150	\$0
51-00-4314	Operating Supplies Water -Dist.	\$710	\$0	\$905	\$1,500	\$0
51-00-4315	Operating Supplies	\$3,878	\$15,000	\$2,805	\$7,700	\$8,000
51-00-4330	Contract Labor Water - Oper @ 65%	\$21,588	\$28,080	\$19,500	\$23,400	\$23,400
51-00-4331	Contract Labor - Town Administrator @15%	\$10,438	\$10,800	\$2,865	\$2,865	\$0
51-00-4334	Lease Expense	0	4,435	0	0	0
51-00-4335	Bank Service Charges	0	0	174	174	0
51-00-4336	Audit Expense	\$2,950	\$2,950	\$3,250	\$3,250	\$3,250
51-00-4338	Dues & Subscriptions Water	\$275	\$275	\$275	\$275	\$275
51-00-4345	Education & Training Water	\$0	\$2,500	\$0	\$0	\$2,500
51-00-4352	Legal Water	\$0	\$2,500	\$0	\$0	\$2,500
51-00-4353	Professional/Engineering Water	\$8,602	\$5,000	\$18,699	\$30,000	\$19,550
51-00-4355	License, Fees & Permits Water	\$1,533	\$1,200	\$2,716	\$3,600	\$4,000
51-00-4362	Interest Expense	\$753	\$537	\$833	\$833	\$0
51-00-4365	Repairs & Maint Springs Pump Stn	\$7,102	\$0	\$0	\$0	\$0
51-00-4366	Repairs & Maint. Water Distrib	\$898	\$10,000	\$179	\$1,700	\$3,500
51-00-4367	Repairs & Maint. Water Treatment	\$7,446	\$10,000	\$7,127	\$7,500	\$3,000
51-00-4380	Bad Debt Expense	\$32	\$50	\$0	\$40	\$50
51-00-4381	Advertising & Publishing Water	\$0	\$0	\$0	\$0	\$0
51-00-4393	Travel & Reimburse - Water	\$0	\$500	\$0	\$0	\$500
51-00-4397	Utilities Springs Pump Station	\$6,039	\$6,127	\$5,161	\$6,194	\$6,324
51-00-4398	Utilities Water	\$5,499	\$5,590	\$3,746	\$4,496	\$4,590
51-00-4399	Insurance - Property & Casualty	\$6,494	\$7,150	\$6,287	\$6,287	\$6,916
	Equipment	\$0	\$2,000	\$0	\$6,000	\$23,250
	Watershed Studies (Hoosier)	\$0		\$0	\$0	\$0
	Water Expenditures Total	\$85,047	\$114,694	\$75,453	\$106,963	\$112,604
	Water Grant Expenditures					
	Grant FML Bulk Water Addition	\$0	\$60,000	\$0	\$0	\$0
	Grant DOLA Capital Improvement Plan Implementatio	\$0	\$300,000	\$0	\$0	\$0
	Capital Spgs. Pump Stn. GRANT	\$0	\$0	\$0	\$0	\$0
	Water Grant Expenditures Total	0	360,000	0	0	0

Account Number	Account Description	2019 Actual	2020 Budget	2020 Actual as of 10/31/20	2020 Estimated Actual	2021 Proposed Budget
	Water Capital					
51-00-4940	Capital Outlay Water	\$95,938	\$3,800	\$15,000	\$17,000	\$230,000
	Water Capital Total	<u>\$95,938</u>	<u>\$3,800</u>	<u>\$15,000</u>	<u>\$17,000</u>	<u>\$230,000</u>
	Bulk Water Expenditures					
51-07-4352	Legal & Professional Bulk Water	\$0	\$0	\$0	\$0	\$1,000
51-07-4355	Lic, Fees & Permits Bulk Water	\$0	\$0	\$0	\$0	\$0
51-07-4366	Repairs & Maint - Bulk Water	\$189	\$25,000	\$0	\$250	\$0
51-07-4398	Utilities Bulk Water	\$1,094	\$1,000	\$1,024	\$1,228	\$1,278
	Bulk Water Expenditures Total	<u>\$1,283</u>	<u>\$26,000</u>	<u>\$1,024</u>	<u>\$1,478</u>	<u>\$2,278</u>
	BEGINNING FUND BALANCE	<u>\$653,827</u>	<u>\$696,412</u>		<u>\$651,927</u>	<u>\$719,224</u>
	WATER FUND REVENUE TOTAL	<u>216,955</u>	<u>367,592</u>	<u>190,173</u>	<u>231,880</u>	<u>245,133</u>
		<u>\$218,855</u>	<u>\$544,320</u>	<u>\$124,021</u>	<u>\$164,583</u>	<u>\$386,851</u>
	REVENUES OVER EXPENDITURES	<u>(1,900)</u>	<u>(176,728)</u>	<u>66,152</u>	<u>67,297</u>	<u>(141,718)</u>
	ENDING FUND BALANCE	<u>\$651,927</u>	<u>\$519,684</u>		<u>\$719,224</u>	<u>\$577,506</u>

Account Number	Account Description	2019 Actual	2020 Budget	2020 Actual as of 10/31/20	2020 Estimated Actual	2021 Proposed Budget
	SEWER FUND					
	SEWER FUND REVENUES					
	<u>Sewer Grant/Loan</u>					
52-00-3368	Sewer Grant/Loan-- DOLA	\$0	\$50,000	\$0	\$0	\$0
	Sewer Grants Total	\$0	\$50,000	\$0	\$0	\$0
	<u>Sewer Fees</u>					
52-00-3410	Sewer Monthly User Fees	\$135,068	\$134,529	\$106,874	\$128,249	\$141,073
52-00-3490	Finance Charges	\$891	\$500	\$87	\$100	\$500
52-00-3491	Returned Check Fee	\$0	\$0	\$0	\$0	\$0
	Transfer from General Fund	\$0	\$0	\$0	\$0	\$0
	Sewer Fees Total	\$135,959	\$135,029	\$106,961	\$128,349	\$141,573
	<u>Sewer Miscellaneous</u>					
52-00-3510	Revenue Sewer	\$0	\$0	\$0	\$0	\$0
	Sewer Miscellaneous	\$0	\$0	\$0	\$0	\$0
	Prior Years Surplus	\$0	\$0	\$0	\$0	\$0
	Sewer Miscellaneous Total	\$0	\$0	\$0	\$0	\$0
	<u>School Lift Station Fees</u>					
52-00-3720	School Lift Station Fees	\$0	\$0	\$0	\$0	\$0
	TOTAL SCHOOL LIFT STATION FEES	\$0	\$0	\$0	\$0	\$0
	SEWER FUND REVENUES TOTAL	\$135,959	\$185,029	\$106,961	\$128,349	\$141,573
	<u>Sewer Payroll</u>					
52-00-4113	Wages from staffing schedule	\$22,400	\$28,579	\$20,133	\$24,159	\$30,205
52-00-4142	Group Health/Vision/Dental Insurance Sewer	\$4,968	\$7,824	\$4,113	\$4,936	\$8,190
52-00-4144	FICA/Medicare Expense	\$289	\$414	\$484	\$580	\$723
52-00-4145	Retirement Expenses	\$1,792	\$2,286	\$1,443	\$1,732	\$2,048
52-00-4148	Unemployment Insurance	\$65	\$86	\$60	\$72	\$91
52-00-4149	Work Comp Insurance Sewer	\$431	\$637	\$456	\$608	\$711
	Sewer Payroll Total	\$29,944	\$39,826	\$26,689	\$32,088	\$41,969

Account Number	Account Description	2019 Actual	2020 Budget	2020 Actual as of 10/31/20	2020 Estimated Actual	2021 Proposed Budget
	Sewer Expenditures					
52-00-4310	Postage & Freight Sewer	\$525	\$525	\$575	\$650	\$650
52-00-4314	Oper. Supp. Sewer - collection	\$68	\$0	\$0	\$0	\$0
52-00-4315	Operating Supplies Sewer	\$1,353	\$3,500	\$1,219	\$1,500	\$10,000
52-00-4316	Operating Equipment	\$0	\$2,000	\$0	\$0	\$0
52-00-4330	Contract Labor Sewer - Oper @35%	\$11,413	\$12,852	\$10,500	\$12,600	\$12,600
52-00-4331	Contract Labor Sewer - Admin @15%	\$10,438	\$10,800	\$2,866	\$2,866	\$0
52-00-4334	Lease Expense	\$0	\$4,435	\$0	\$0	\$0
52-00-4335	Bank Service Charges	\$0	\$0	\$68	\$68	\$0
52-00-4336	Audit Expense	\$2,950	\$2,950	\$3,250	\$3,250	\$3,250
52-00-4338	Dues & Subscriptions Sewer	\$0	\$200	\$0	\$0	\$200
52-00-4345	Education & Training Sewer	\$0	\$1,500	\$0	\$0	\$1,500
52-00-4352	Legal Sewer	\$0	\$500	\$0	\$0	\$500
52-00-4353	Professional/Engineering Sewer	\$8,579	\$5,000	\$11,779	\$13,000	\$10,000
52-00-4355	License, Fees & Permits Sewer	\$1,587	\$5,000	\$1,585	\$1,600	\$1,600
52-00-4362	Interest Expense	\$753	\$537	\$833	\$833	\$537
52-00-4366	Rep. & Maint. Sewer -collection	\$5,457	\$2,000	\$9,639	\$10,000	\$7,000
52-00-4367	Rep. & Maint. Sewer -treatment	\$6,394	\$5,000	\$1,048	\$1,500	\$5,000
52-00-4381	Advertising & Publishing Sewer	\$0	\$0	\$0	\$0	\$0
52-00-4393	Travel & Reimburse - Sewer	\$0	\$500	\$0	\$0	\$500
52-00-4398	Utilities Sewer	\$21,929	\$21,462	\$18,808	\$22,569	\$23,043
52-00-4399	Insurance Property & Casualty	\$850	\$990	\$836	\$836	\$920
	Sewer Expenditures Total	\$72,295	\$79,751	\$63,006	\$71,272	\$77,300
	Sewer Grant Expenditure					
	Grant Capital Improvement Plan Implementation	\$0	\$100,000	\$0	\$0	\$0
	Sewer Grant Expenditure Total	\$0	\$100,000	\$0	\$0	\$0
	Sewer Capital					
52-00-4940	Capital Outlay Sewer	\$0	\$0	\$40,334	\$40,334	\$70,000
	Sewer Capital Total	\$0	\$0	\$40,334	\$40,334	\$70,000
	School Lift Stn. Expenditures					
52-01-4398	Utilities School Lift Station	\$534	\$500	\$395	\$527	\$500
52-01-4399	Insurance School Lift Station	\$40	\$0	\$182	\$182	\$200
	School Lift Stn. Expenditures Total	\$574	\$500	\$577	\$709	\$700
	BEGINNING FUND BALANCE	\$177,626	\$212,368		\$210,772	\$194,717
	SEWER FUND REVENUES TOTAL	\$135,959	\$185,029	\$106,961	\$128,349	\$141,573
	SEWER FUND EXPENDITURES TOTAL	\$102,813	\$220,077	\$130,606	\$144,403	\$189,969
	REVENUES OVER EXPENDITURES	\$33,146	(\$35,048)	(\$23,645)	(\$16,055)	(\$48,396)
	ENDING FUND BALANCE	\$210,772	\$177,320		\$194,717	\$146,321

Account Number	Account Description	2019 Actual	2020 Budget	2020 Actual as of 10/31/20	2020 Estimated Actual	2021 Proposed Budget
	CONSERVATION TRUST FUND					
	CONS. TRUST FUND REVENUES					
73-00-3140	Conservation Trust Funds	\$7,962	\$8,000	\$5,427	\$7,500	\$8,000
73-00-3530	Interest Income	\$405	\$0	\$0	\$250	\$250
	Prior Years Surplus	\$0	\$0	\$0	\$0	\$0
	Cons. Trust Revenue Total	\$8,367	\$8,000	\$5,427	\$7,750	\$8,250
	Conservation Trust Fund Capital					
	Capital Outlay - Rodeo Arena	\$0	\$0	\$0	\$0	\$0
	Conservation Trust Fund Capital Totals	\$0	\$0	\$0	\$0	\$0
	Cons.Trust Fund Parks Capital					
73-54-4940	Capital Fairgrounds	\$0	\$0	\$0	\$0	\$0
	Cons.Trust Fund Parks Capital Total	\$0	\$0	\$0	\$0	\$0
	CTF BEGINNING FUND BALANCE	\$17,033	\$25,400		\$25,400	\$33,150
	CTF REVENUES TOTAL	\$8,367	\$8,000	\$5,427	\$7,750	\$8,250
	CTF EXPENDITURES TOTAL	\$0	\$0	\$0	\$0	\$0
	REVENUES OVER EXPENDITURES	\$8,367	\$8,000	\$5,427	\$7,750	\$8,250
	CTF ENDING FUND BALANCE	\$25,400	\$33,400		\$33,150	\$41,400
	FUND BALANCE TOTAL	\$2,548,746	\$2,869,726		\$2,879,312	\$2,990,288
	BUDGET REVENUES TOTAL	\$1,385,056	\$1,683,161	\$1,093,793	\$1,446,071	\$1,423,468
	BUDGET EXPENDITURES TOTAL	\$1,054,491	\$2,164,897	\$1,030,453	\$1,335,096	\$2,005,728
	REVENUES OVER EXPENDITURES	\$330,566	-\$481,736	\$63,340	\$110,976	-\$582,260
	AKA +/- Reserves					
	FUND BALANCE TOTAL	\$2,879,312	\$2,387,990		\$2,990,288	\$2,408,028

Staffing Summary

	Compensation	Retirement & Payroll Taxes	Insurance Benefits	Total
Mayor/Trustee Stipends	4,800	454	0	5,254
Clerk/Treasurer	51,166	5,078	394	56,637
Town Manager Additional pay	24,000	2,382	0	26,382
Admin Assistant (PT)	29,178	2,896	11,132	43,205
Finance Director (PT)	30,696	2,494	0	33,189
Marshal	60,545	7,853	15,411	83,809
Deputy Marshal	41,954	5,441	0	47,396
Deputy Marshal - Requested	38,000	4,929	10,000	52,929
Public Works Streets	42,975	6,197	24,874	74,047
Public Works Water/Sewer/Parks	50,000	7,210	18,724	75,934
Van Operator	1,922	256	0	2,178
Public Works temp	17,034	1,869	0	18,903
Cost of Employees	392,270	47,057	80,535	519,862
Contract:				
Town Administrator	0			0
Contract Town Planner	0			
Judge	4,056			4,056
Water/Sewer Operator	36,000			36,000
Cost of Contractors		0		40,056
Total Cost of Staffing				559,918