

TOWN OF COLLBRAN



C O L O R A D O

2023 Budget

Keith Todd, Mayor

Kris Melnikoff, Mayor Pro-tem

Terri Dalrymple, Trustee

Matilda Evans, Trustee

Lorraine Zentz, Trustee

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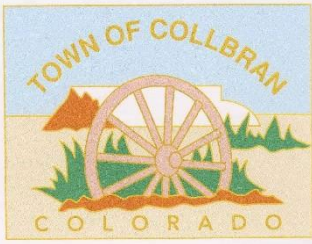
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TO: Town of Collbran Mayor and Trustees

FM: Melonie Matarozzo, Town Manager and Karla Distel, Finance Manager

RE: 2023 Proposed Budget

December 6, 2022

Attached please find the 2023 Proposed Budget for the Town of Collbran. This proposed budget is the result of many hours of discussion and review between staff and the Board, and we thank everyone for your attentive interest and involvement in the process.

These last several years have presented a variety of economic conditions to plan for and adjust to. Since the Town's primary income source is sales tax revenue, we are pleased to report that year-to-date sales tax revenues are up around 10% over last year, which was a record year for sales tax collections. Much of this increased tax revenue is related to consumer spending, which was driven, at least in part, by tourism and stimulus payments. Now that the stimulus programs have ended and inflation is at levels not seen in 40 years, we anticipate significant slowing in consumer spending. The Federal Reserve Board has increased the federal funds rate significantly, with additional increases expected into early 2023. Most economists agree that this rising rate cycle will likely result in a mild, short recessionary cycle to start in mid-2023. We have developed the budget with these factors in mind. We have budgeted sales tax revenues at a level to allow for slowing in consumer spending and tourism and added approximately 10% to line items for supplies, utilities and many services. When budgeting for purchases of capital assets and projects, we have increased our budget numbers to include an inflationary estimate.

In spite of these concerns, we have tried to be forward thinking in planning for future capital projects that may be able to be funded with grants. The new Bipartisan Infrastructure and Jobs Act and Inflation Reduction Act will dedicate billions of dollars to infrastructure and other public projects over the next five years. We have budgeted for design and engineering for projects in order to get them "shelf ready" when funding may become available. We will be aggressive in searching out and applying for grant funds for projects that are in the Town's strategic plan.

The Town remains in a very healthy position financially and is well positioned to continue to work on priority projects in 2023 and continue to implement the Capital Improvement Plan. The Town's spending in 2022 is projected to be down 47% from what was budgeted, primarily due to capital projects that have been delayed by rising costs, design delays, or supply chain issues. Revenues are about 5% below what was budgeted, related to the delays in the grant-funded projects but also allowing for higher-than-expected sales tax revenues.

- The Town's governmental fund balances increased in 2021 by \$426,401 to \$2,552,694, with just under \$2.5 million representing resources available to spend. The water and sewer funds have nearly \$687,000 in unrestricted net position, a decrease of \$7,447 compared to 2020.
- With increases in revenues beyond budget, and decreases in spending, especially on capital projects that had been budgeted for 2022, it is projected that the Town's fund balances will increase by about 16% during 2022, or approximately \$525,500. The General Fund will increase by approximately \$409,000; conservation trust fund reserves will be increased by about \$3,500; water reserves will increase by about \$79,000 and sewer reserves will increase by about \$34,000.
- The 2023 Budget proposes utilizing nearly \$900,000 of the accumulated reserves to work on new capital projects including engineering/planning, street improvements, water and sewer improvements, park improvements, and replacement vehicles for the Marshal and public works departments. We have included proposed matching funds for the first phase of the auditorium renovation in the amount of \$364,000, although we have not yet included funding from the two grant applications that have been submitted for the auditorium. The budget will be modified if those funds are assured. We have included both the grant funds we expect to receive and the cost of construction for the Collbran Middle-Mile broadband projects. No funds have yet been budgeted for construction for Lilac Park 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.

Some highlights of departmental activity in 2022 and plans for 2023:

- Town Administration led multiple successful community events, including Fourth of July and Oktoberfest and a Community Cookout to celebrate the improvements at Gandi Park. In 2023, Administration will continue 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 website, and also to work with legal staff to compile a comprehensive inventory of the Town's water rights. Administration has also budgeted for an update to the Town's comprehensive plan and for an update to the Master Plan for the Fairgrounds.
- In response to community interest, in mid-2021 Town staff began facilitating and supporting a stakeholder group interested in bringing fiber-based broadband internet into the Plateau Valley as an enhancement to the private provider wireless networks in place. In support of this effort, the Mesa County Commissioners have pledged \$1 million in funding toward the construction of this project. Town staff have applied for and received a \$545,000 Energy Impact Assistance Fund grant and a \$300,000 grant from the Mesa County FML District. The design and engineering of the project is complete with construction likely to start in early to mid-2023. This middle-mile project will provide a connection back to the I-70 fiber corridor that local Internet Service Providers can utilize for backhaul. This should improve the capacity and reliability of

internet service in Collbran and the surrounding Plateau Valley. The Town will not provide “last mile” service, or fiber to businesses and residences; that will remain in the private sector.

- Utilizing grant funding from the Colorado Department of Local Affairs, Chamberlin Architects completed the design development process for the Auditorium, and we now have a detailed project design and cost estimates to support grant applications. We have applied for \$750,000 in Energy Impact Assistance Funds and \$250,000 from the State Historical Fund for the first phase of renovations and structural stabilization. We have included the Town’s matching funds of \$364,000 in the 2023 proposed budget as a placeholder. If the additional grant funds are received, we will modify the budget accordingly to reflect the grant revenues and the total project expense.
- With funding from CDOT’s Multi-Modal Options fund program, the Town completed a feasibility study for a trail between the Town and the Plateau Valley School. Since we do not have the support of all landowners along the trail at this time, we have not included funding for the trail construction, but the project is “shovel ready” should this become a priority project for the community.
- The Marshal’s Office applied for and received funding from the State that was used to purchase body cameras and associated technology, a new state requirement. The Marshal has offered several sessions of their Trauma Med Class to town residents that have been very well received, so we have included funding to continue that program in 2023. Most importantly, with the beginning of the 2022/2023 school year, the Marshal, in cooperation with the Plateau Valley School District, opened a satellite office at the PV School campus. This places an officer on school premises during most school and activity hours. We are excited to grow our personal relationship with our school and our community.
- The Town’s Street department purchased a street sweeper broom that has enabled them to improve the overall appearance and safety of Town streets. For 2023, drainage improvements are proposed on Cedar Crest Drive, along with some upgrades and repairs to the Main Street bridge. Additionally, the Town received funding from the Bureau of Land Management for wildfire fuel reduction, and Public Works will be taking the lead in 2023 to bring in contracted fire crews to reduce fuel loads on some of the slopes around the Town and near the Springs water supply.
- The Town received “Quick Win” funding from the Colorado Department of Public Health and Environment to purchase recreational supplies and equipment for Gandi Park. We held a community cookout at the park in August to celebrate the improvements that have been made. For 2023, we are planning to improve the bleachers, infield area and place some recreational amenities in the old tennis court area.
- In the water fund, a project to extend a waterline and make improvements to tank 1 that will provide system redundancy for water contact time with disinfecting agents is almost complete. The Town received a \$350,000 Small Communities grant from the Colorado Department of

Public Health and Environment that will allow for replacement of the clearwell and other water system improvements. The Town recently received a grant from the Colorado River District to start design on improvements to the Hoosier Ditch waterline, which will provide a redundant source of municipal water supply.

- In the sewer fund, our contract engineering firm recently completed a detailed analysis of future water quality and discharge requirements so the Town can plan accordingly for future sewer infrastructure. As a start toward implementing their recommendations, we have budgeted funds to begin drying and disposing of some of the built-up sludge in the sewer lagoons. We are also proposing purchase of a solar-powered aerator for one of the sewer lagoons to see if we can effectively reduce electric energy consumption at the sewer treatment facility.

In summary, this 2023 proposed budget represents a very cautious, conservative approach as we continue to navigate a post-pandemic world. If the economic forecast worsens beyond what we have projected, we can postpone projects that are in the 2023 budget, and if it improves, we can advance projects that are ready and that are consistent with the Board's vision.

TOWN OF COLLBRAN, COLORADO
RESOLUTION NO. 2022-09
SERIES OF 2022

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, 2023 AND ENDING DECEMBER 31, 2023.

WHEREAS, the Town Board of Trustees of the Town of Collbran, Colorado has worked with staff in developing the 2023 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 6, 2022, and interested taxpayers were given the opportunity to file or register any objections to said proposed budget; and

WHEREAS, the final draft 2023 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, 2023 and ending December 31, 2023.
3. 2023 Revenue and Expenditures for the General Fund and Enterprise Funds are:

Revenues	Expenditures
General Fund: \$2,906,407	General Fund: \$3,696,855
Water Fund: \$532,832	Water Fund: \$546,362
Sewer Fund: \$147,195	Sewer Fund: \$241,152
Conservation Trust Fund: \$5,000	Conservation Trust Fund: \$0

4. Furthermore, be it resolved that the Board of Trustees hereby adopt the 2023 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, 2023."

THIS RESOLUTION was read, passed, and adopted by the Board of Trustees of the Town of Collbran at a regular meeting held this 6thth day of December 2022.

TOWN OF COLLBRAN, COLORADO

By:

Mayor

ATTEST:


Town Clerk/Treasurer



TOWN OF COLLBRAN, COLORADO
RESOLUTION NO. 2022-10
SERIES OF 2022

A RESOLUTION OF THE BOARD OF TRUSTEES OF THE TOWN OF COLLBRAN, COLORADO CERTIFYING AND LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2022 TO HELP DEFRAY THE COST OF GOVERNMENT FOR THE TOWN OF COLLBRAN, COLORADO FOR THE 2023 BUDGET YEAR.

WHEREAS, the Board of Trustees of the Town of Collbran, Colorado has adopted the 2023 Budget pursuant to Resolution 2022-09; and

WHEREAS, the 2022 total taxable assessed valuation for the Town of Collbran as certified by the Mesa County Assessor is \$2,822,810.

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 2023 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 2022; and
3. There is hereby authorized a temporary property tax credit and temporary mill levy reduction of 0.331 mills upon each dollar of total valuation for assessment of all taxable property in the Town for the year 2022. 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
4. 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 6th day of December 2022.

TOWN OF COLLBRAN, COLORADO

By: _____

Mayor

ATTEST:

Town Clerk/Treasurer



TOWN OF COLLBRAN, COLORADO
RESOLUTION NO. 2022-11
SERIES OF 2022

A RESOLUTION OF THE TOWN OF COLLBRAN, COLORADO, REGARDING THE
ANNUAL APPROPRIATION FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2023
AND ENDING DECEMBER 31, 2023.

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, 2023 and ending December 31, 2023 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 6, 2022, 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 2022 together with revenue of the Town of Collbran for the year beginning January 1, 2023 and ending December 31, 2023 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. 2022-09, Series of 2022, 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 6th day of December 2022.

TOWN OF COLLBRAN, COLORADO

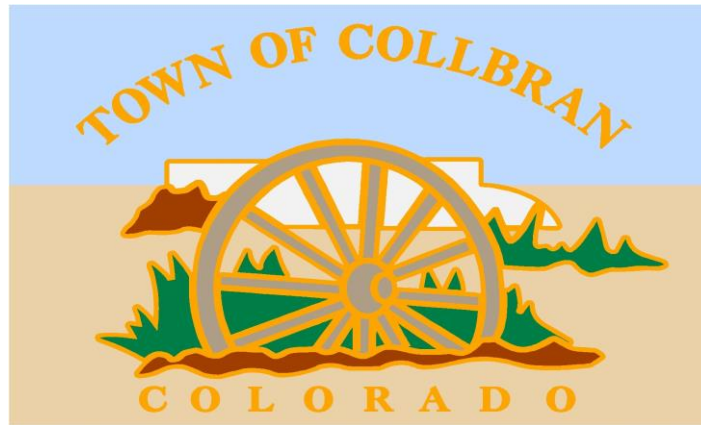
ATTEST:


Town Clerk/Treasurer



By:


Mayor



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 2023; a copy of such proposed budget has been filed in the office of the Town Clerk/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 6:00 pm as follows:

December 6, 2022 Board of Trustees 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 6, 2022.

Budget Work Session dates:

October 18 – 6:00pm

November 1 – 6:00pm (following regular meeting)

November 15 – 6:00pm

December 6 – 6:00pm - Public Hearing & Adoption

GENERAL FUND	2021 Actual	2022 Projected	2023 Proposed Budget
BEGINNING FUND BALANCE	\$ 2,093,319	\$ 2,510,847	\$ 2,920,175
GENERAL FUND REVENUE TOTAL	\$ 1,408,727	\$ 1,489,418	\$ 2,906,407
GENERAL FUND EXPENDITURE TOTAL	\$ 991,199	\$ 1,080,091	\$ 3,696,855
REVENUES OVER EXPENDITURES	\$ 417,528	\$ 409,328	\$ (790,449)
ENDING FUND BALANCE	\$ 2,510,847	\$ 2,920,175	\$ 2,129,726
	\$ -		
TABOR EMERGENCY RESERVE:			\$55,121
Operating Reserve 25%:			\$924,214
Capital Reserve (25% of Capital Plan)			\$700,000
TOTAL Assigned & Restricted			\$1,679,335
UNASSIGNED			\$450,391
WATER FUND	2021 Actual	2022 Projected	2023 Proposed Budget
BEGINNING FUND BALANCE	\$ 699,929	\$ 518,139	\$ 597,611
WATER FUND REVENUE TOTAL	\$ 219,564	\$ 222,144	\$ 532,832
WATER FUND EXPENDITURE TOTAL	\$ 401,354	\$ 142,672	\$ 546,362
REVENUES OVER EXPENDITURES	\$ (181,791)	\$ 79,472	\$ (13,530)
ENDING FUND BALANCE	\$ 518,138	\$ 597,611	\$ 584,081
Operating Reserve: 25%			\$136,591
Capital Reserve			\$447,490
Total Assigned & Restricted:			\$584,081
UNASSIGNED			
SEWER FUND	2021 Actual	2022 Projected	2023 Proposed Budget
BEGINNING FUND BALANCE	\$169,815	\$167,907	\$202,094
SEWER FUND REVENUES TOTAL	\$118,163	\$143,332	\$147,195
SEWER FUND EXPENDITURES TOTAL	\$120,071	\$109,145	\$241,152
REVENUES OVER EXPENDITURES	(\$1,908)	\$34,186	(\$93,957)
ENDING FUND BALANCE	\$167,907	\$202,094	\$108,136
Operating Reserve: 25%			\$60,288
Capital Reserve			\$47,848
Total Assigned & Restricted:			\$108,136
UNASSIGNED			\$0
CONSERVATION TRUST FUND	2021 Actual	2022 Projected	2023 Proposed Budget
CTF BEGINNING FUND BALANCE	\$32,974	\$41,847	\$46,970
CTF REVENUES TOTAL	\$8,873	\$5,123	\$5,000
CTF EXPENDITURES TOTAL	\$0	\$0	\$0
REVENUES OVER EXPENDITURES	\$8,873	\$5,123	\$5,000
CTF ENDING FUND BALANCE	\$41,847	\$46,970	\$51,970
ALL FUNDS	2021 Actual	2022 Projected	2023 Proposed Budget
FUND BALANCE TOTAL	\$2,996,037	\$3,238,740	\$3,766,850
BUDGET REVENUES TOTAL	\$1,755,326	\$1,860,018	\$3,591,434
BUDGET EXPENDITURES TOTAL	\$1,512,624	\$1,331,908	\$4,484,370
REVENUES OVER EXPENDITURES	\$242,702	\$528,110	(\$892,937)
FUND BALANCE TOTAL	\$3,238,739	\$3,766,850	\$2,873,913

Account Number	Account Description	2021 Actual	2022 Budget	2022 Estimated Actual	2023 Proposed Budget
	GENERAL FUND				
	GENERAL FUND REVENUES				
	<u>Taxes</u>				
10-00-3110	General Property Taxes	\$ 17,627	\$ 18,836	\$ 18,836	\$ 19,911
10-00-3120	Specific Ownership Taxes	2,509	2,250	2,200	2,250
10-00-3131	Town Sales Tax	140,787	100,000	132,000	100,000
10-00-3133	County Sales Tax Remittance	914,913	800,000	950,000	800,000
10-00-3135	Public Safety Sales Tax	12,873	11,000	14,000	11,000
10-00-3142	Cigarette Tax	723	500	400	500
10-00-3162	Mineral Leasing Tax	3,881	3,000	4,121	3,500
10-00-3164	Severance Tax	140	1,000	7,294	6,000
10-00-3170	Road and Bridge Tax	687	650	65	250
10-00-3171	Highway User Tax	14,484	12,000	12,500	12,500
	Taxes Totals:	\$1,108,624	\$949,236	\$1,141,416	\$955,911
	<u>Registration</u>				
10-00-3230	Motor Vehicle Registration	\$1,083	\$1,000	900	\$1,000
	Registration Totals:	\$1,083	\$1,000	\$900	\$1,000
	<u>Grants</u>				
10-00-3360	Grant - SHF	\$0	\$0	\$0	\$0
10-00-3361	Grant - Senior Van	\$1,584	\$1,584	\$792	\$0
10-00-3363	Grant - SIPA	\$989	\$0	\$0	\$0
10-00-3364	Grant - FML	\$0	\$0	\$0	\$0
	Grant - CDPHE	\$0	\$0	\$1,500	\$0
10-00-3365	Grant - DOLA Engineering/Design	\$0	\$0	\$48,000	\$0
10-00-3365	Grant DOLA Phase 1 Downtown	\$2,500	\$0	\$0	\$0
TBD	Grant - DOLA Broadband	\$83,637	\$35,250	\$0	\$545,000
TBD	Grants - Broadband matching funds		\$59,000	\$85,000	\$1,215,000
TBD	CARES Act Funding	\$87,721	\$87,721	\$87,721	\$0
10-00-3366	Grant Marshal	\$0	\$7,000	\$7,070	\$0
10-00-3368	Grant - School Trail Feasibility	\$38,201	\$0	\$15,174	\$0
10-00	Grant DOLA Business Façade	\$0	\$0	\$0	\$0
10-00	Grant-AGNC	\$0	\$0	\$1,250	\$5,000
TBD	Grant - Colorado River District	\$0	\$0	\$0	\$46,750
TBD	BLM Fire Mitigation	\$0	\$0	\$0	\$20,000
	Grants Totals	\$214,632	\$190,555	\$246,507	\$1,831,750
	<u>Fees</u>				
10-00-3410	Fees - Franchise	\$19,574	\$20,500	\$20,000	\$20,500
10-00-3418	Fees - Library	\$1,577	\$4,700	\$2,475	\$26,700
10-00-3419	Fees - Van	\$175	\$100	\$70	\$100
10-00-3420	Fees - Marshal	\$150	\$100	\$150	\$100
10-00-3421	Fees for Notary Services	\$75	\$100	\$10	\$100
10-00-3422	Fees for Copies, Faxes, & Misc.	\$35	\$50	\$10	\$50
10-00-3423	Fees - General License & Fees	\$17	\$500	\$150	\$500
10-00-3424	Fees - Land Use	\$1,110	\$1,000	\$1,330	\$1,000
10-00-3425	Fees & Fines - Municipal Court	\$4,590	\$2,500	\$3,000	\$2,500
10-00-3426	Fees for Summer Rec	\$0	\$6,400	\$0	\$6,400
10-00-3427	Fees for Parks/Rec Fairgrounds	\$1,236	\$1,000	\$3,100	\$1,000
10-00-3429	Fees for Auditorium	\$525	\$100	\$250	\$100
10-00-3431	Public Use License	\$25,478	\$25,800	\$28,500	\$27,696
10-00-3490	Penalties, Fines, and Interest	\$0	\$0	\$0	\$0
10-00-3491	Returned Check Fee	\$0	\$0	\$0	\$0
	Fees Totals	\$54,543	\$62,850	\$59,045	\$86,746
	<u>Miscellaneous</u>				
10-00-3507	Revenue - General	\$0	\$0	\$0	\$0
10-00-3514	Revenue - Marshal	\$0	\$0	\$0	\$0
10-00-3516	Revenue - Parks	\$0	\$0	\$0	\$0
10-00-3517	Revenue - Arena - Gate/Concessions	\$0	\$0	\$800	\$0
10-00-3530	Interest Income	\$6,046	\$5,000	\$40,000	\$30,000
10-00-3533	Capital Credit Retirement	\$3,907	\$0	\$0	\$0
10-00-3534	Insurance Claims	\$0	\$0	\$0	\$0
10-00-3540	Donations - General	\$0	\$0	\$0	\$0
10-00-3580	Miscellaneous	\$19,172	\$1,000	\$750	\$1,000
	Miscellaneous Totals	\$29,845	\$6,000	\$41,550	\$31,000
	GENERAL FUND REVENUE TOTALS	\$1,408,727	\$1,209,641	\$1,489,418	\$2,906,407

Account Number	Account Description	2021 Actual	2022 Budget	2022 Estimated Actual	2023 Proposed Budget
	GENERAL FUND EXPENSES				
	General Payroll				
10-00-4113	Wages from staffing schedule	61,632	\$68,727	\$60,931	\$74,745
10-00-4111	Town Manager Compensation	23,693	\$25,680	\$27,265	\$26,450
10-00-4135	Mayor and Trustee Stipends	4,650	\$5,136	\$5,280	\$5,136
10-00-4142	Group Health/Vision/Dental Insurance	6,292	\$19,800	\$10,800	\$19,800
10-00-4144	FICA/Medicare Expense	3,006	\$1,369	\$1,600	\$1,467
10-00-4145	Retirement Expenses	4,307	\$7,553	\$7,500	\$8,096
10-00-4148	Unemployment	259	\$268	\$265	\$288
10-00-4149	Workers Compensation	215	\$155	\$153	\$167
	General Payroll Totals	\$104,054	\$128,687	\$113,794	\$136,149
	General Expenditures				
10-00-4310	Postage, Freight & Delivery	\$453	\$500	\$250	\$500
10-00-4311	Office Supplies	\$330	\$2,000	\$2,000	\$2,000
10-00-4314	Operating Supplies	\$4,912	\$3,600	\$3,600	\$3,600
10-00-4319	COVID-19 Response Expenditures	\$0	\$0	\$0	\$0
10-00-4325	Fuel Tax Expense	\$847	\$1,000	\$800	\$1,000
10-00-4320	Unemployment Benefits	\$0		\$0	
10-00-4330	Contract Labor-General - Administrator	\$0	\$0	\$0	\$0
10-00-4332	Caselle Service Agreement	\$7,330	\$7,500	\$7,331	\$8,064
10-00-4333	Copier Lease Agreement	\$0	\$0	\$0	\$0
10-00-4335	Bank Service Charges	\$33	\$50	\$50	\$50
10-00-4336	Audit Expense	\$6,500	\$7,000	\$6,500	\$6,750
10-00-4338	Dues & Subscriptions	\$3,068	\$3,200	\$3,000	\$3,200
10-00-4343	Work Attire	\$218	\$700	\$700	\$700
10-00-4345	Education & Training	\$1,422	\$2,500	\$1,000	\$2,500
10-00-4347	Economic Development & Events	\$8,645	\$25,000	\$20,000	\$41,000
10-00-4348	Website Fees/Computer Software	\$13,997	\$16,500	\$16,000	\$18,000
10-00-4349	Fireworks	\$0	\$0	\$0	\$0
10-00-4350	Charitable Donations -Discretionary Funds	\$9,959	\$10,000	\$9,000	\$10,000
10-00-4352	Legal	\$2,407	\$15,000	\$10,000	\$15,000
10-00-4353	Professional/Other	\$112	\$160,000	\$63,000	\$215,000
10-00-4354	Treasurer's Fees	\$388	\$600	\$400	\$600
10-00-4355	License, Fees & Permits	\$638	\$600	\$450	\$600
10-00-4366	Repairs & Maintenance	\$2,798	\$5,400	\$2,000	\$5,000
10-00-43	Town Hall Improvements	\$0	\$0	\$0	\$0
10-00-4380	Bad Debt Expense	\$0			
10-00-4376	Miscellaneous	\$466	\$1,000	\$500	\$1,000
10-00-4377	Other	\$0	\$0	\$0	\$0
10-00-4380	Bad Debt Expense General	\$0	\$0	\$0	\$0
10-00-4381	Advertising & Publishing	\$1,133	\$500	\$500	\$500
10-00-4393	Travel & Reimburse	\$852	\$3,000	\$3,000	\$3,000
10-00-4398	Utilities	\$7,482	\$7,033	\$6,920	\$7,474
10-00-4399	Insurance - Property and Casualty	\$9,990	\$10,971	\$11,643	\$11,288
	General Expenditures Totals	\$83,981	\$283,655	\$168,644	\$356,826
	Grant Projects				
	Grant DOLA Lilac Park Eng. Design	\$0	\$0	\$0	\$0
	Grant DOLA Codification	\$4,270	\$6,250	\$0	\$6,250
	Grant - DOLA Broadband		\$70,500	\$80,000	\$1,680,000
	Grant Expenses - Broadband (from ARP funds)	\$167,273	\$175,442	\$110,000	\$65,442
	Grant Business Façade	\$5,357	\$0	\$0	\$0
	Grant School Trail	\$48,356	\$0	\$19,208	\$0
	Women's Memorial		\$0	\$0	\$0
	Grant - AGNC	\$0	\$0	\$2,000	\$5,000
	Grant SHF Auditorium Architecture		\$0	\$0	\$0
	Grant Projects	\$225,256	\$252,192	\$211,208	\$1,756,692
	General Capital				
	Capital Outlay	\$8,090	\$10,000	\$9,500	\$40,000
	General Capital Totals	\$8,090	\$10,000	\$9,500	\$40,000

Account Number	Account Description	2021 Actual	2022 Budget	2022 Estimated Actual	2023 Proposed Budget
	Land Use Expenditures				
10-01-4310	Postage & Freight Land Use	\$0	\$0	\$0	\$0
10-01-4314	Operating Supplies Land Use	\$0	\$0	\$0	\$0
10-01-4352	Legal - Land Use	\$320	\$1,000	\$500	\$1,000
10-01-4353	Professional - Land Use	\$1,904	\$10,000	\$3,000	\$10,000
10-01-4355	License, Fees & Permits Land-Use	\$0 ;		\$0 ;	
10-01-4381	Advert & Publishing - Land Use	\$0	\$0	\$0	\$0
	Land Use Expenditures Totals	\$2,224	\$11,000	\$3,500	\$11,000
	Election Payroll				
10-02-4113	Wages Election	\$0	\$0	\$0	\$0
10-02-4138	Vision Insurance Election	\$0	\$0	\$0	\$0
10-02-4139	Dental Insurance Election	\$0	\$0	\$0	\$0
10-02-4142	Group Health/Vision/Dental Insurance Election	\$0	\$0	\$0	\$0
10-02-4144	FICA/Medicare Expense	\$0	\$0	\$0	\$0
10-02-4145	Retirement Expenses Election	\$0	\$0	\$0	\$0
	Election Payroll Totals	\$0	\$0	\$0	\$0
	Election Expenditures				
10-02-4310	Postage, Fr., & Del. - Election	\$0	\$0	\$0	\$0
10-02-4340	Election Expense	\$0	\$20,000	\$0	\$0
10-02-4345	Education & Training -Election	\$0	\$0	\$0	\$0
10-02-4352	Legal - Election	\$0	\$1,000	\$0	\$0
10-02-4381	Advertising & Publishing	\$0	\$1,000	\$0	\$0
10-02-4393	Travel & Reimburse - Election	\$0	\$0	\$0	\$0
	Election Expenditures Totals	\$0	\$22,000	\$0	\$0
	Van Payroll				
10-06-4113	Wages Van	\$1,685	\$2,337	\$1,800	\$2,330
10-06-4144	FICA/Medicare & Soc. Sec. Van	\$129	\$179	\$138	\$178
10-06-4148	Unemployment Insurance	\$5	\$7	\$5	\$7
10-06-4149	Worker's Comp Insurance	\$134	\$126	\$52	\$125
	Van Payroll Totals	\$1,952	\$2,648	\$1,995	\$2,641
	Van Expenditures				
10-06-4314	Operating Supplies Van	\$0		\$0	
10-06-4325	Mileage reimbursement	\$1,570	\$0	\$1,000	\$0
10-06-4352	Fuel Van	\$0	\$1,500	\$0	\$1,800
10-06-4366	Legal & Professional Van	\$0	\$0	\$0	\$0
10-06-4393	Repairs & Maintenance Van	\$0	\$1,000	\$0	\$1,000
10-06-4399	Insurance - Property & Casualty	\$213	\$234	\$248	\$250
	Van Expenditures Totals	\$1,783	\$2,734	\$1,248	\$3,050
	Van Totals	\$3,735	\$5,383	\$3,243	\$5,691
	Library Expenditures				
10-10-4314	Operating Supplies Library	\$0	\$0	\$0	\$0
10-10-4366	Repairs & Maint Library	\$0	\$1,500	\$1,500	\$23,500
10-10-4398	Utilities Library	\$3,154	\$3,200	\$3,451	\$3,200
	Library Expenditures Total	\$3,154	\$4,700	\$4,951	\$26,700
	Municipal Court Payroll				
10-40-4113	Wages from staffing schedule	5,976	6,662	5,027	7,194
10-40-4142	Group Health/Vision/Dental Insurance Mun. Court	1,465	2,400	1,600	2,400
10-40-4144	FICA Medicare Expense Mun. Court	80	97	73	104
10-40-4145	Retirement Expense Mun. Court	545	533	402	576
10-40-4148	Unemployment Insurance	18	20	15	22
10-40-4149	Work Comp Insurance Mun. Court	15	12	9	13
	Municipal Court Payroll Total	\$8,098	\$9,723	\$7,126	\$10,308
	Municipal Court Expenditures				
10-40-4352	Legal & Professional Mun Court	\$3,660	\$5,044	\$3,500	\$5,044
	Municipal Court Expenditures Totals	\$3,660	\$5,044	\$3,500	\$5,044

Account Number	Account Description	2021 Actual	2022 Budget	2022 Estimated Actual	2023 Proposed Budget
	Marshal Payroll				
10-20-4113	Wages from personnel schedule	\$116,479	\$171,333	\$127,939	\$145,655
10-20-4142	Group Health/Vision/Dental Insurance Marshal	\$18,016	\$46,740	\$20,000	\$34,740
10-20-4143	Disability Marshal	\$3,147	\$4,797	\$3,477	\$4,078
10-20-4144	FICA/Medicare Expense Marshal	\$1,626	\$2,484	\$1,855	\$2,112
10-20-4145	Retirement Expense Marshal	\$9,674	\$13,707	\$10,235	\$11,652
10-20-4148	Unemployment Insurance	\$348	\$514	\$385	\$437
10-20-4149	Work Comp Insurance Marshal	\$3,387	\$5,161	\$3,785	\$4,292
	Marshal Payroll Totals	\$152,677	\$244,737	\$167,676	\$202,966
	Marshal Expenditures				
10-20-4310	Postage & Freight Marshal	\$0	\$0	\$0	\$0
10-20-4314	Operating Supplies Marshal	\$3,030	\$10,500	\$8,000	\$6,500
	School Safety Program			\$1,000	\$6,000
10-20-4325	Fuel Marshal	\$5,920	\$5,500	\$6,708	\$7,000
10-20-4326	Dispatch/Cell Phone	\$13,133	\$15,997	\$16,000	\$16,000
10-20-4327	Uniforms Marshal	\$2,781	\$3,650	\$3,000	\$3,800
10-20-4330	Investigative Expense	\$638	\$1,000	\$750	\$1,000
10-20-4331	Contract Labor Marshal	\$0	\$0	\$0	\$0
10-20-4332	Rental Expenditure	\$600	\$600	\$600	\$600
10-20-4338	Dues & Subscriptions Marshal	\$0	\$500	\$400	\$400
10-20-4345	Education & Training Marshal	\$790	\$2,500	\$0	\$2,500
10-20-4348	Computer and Software Expense	\$0	\$0	\$0	\$0
10-20-4352	Legal	\$0	\$0	\$0	\$0
10-20-4353	Professional	\$0	\$0	\$0	\$1,500
10-20-4355	License, Fees & Permits Marshal	\$20	\$0	\$0	\$0
10-20-4366	Repairs & Maint Marshal	\$2,173	\$6,500	\$10,000	\$8,500
10-20-4376	Miscellaneous	\$0	\$0	\$0	\$0
10-20-4377	Other - Marshall	\$0	\$0	\$0	\$0
10-20-4393	Travel & Reimburse Marshal	\$510	\$2,000	\$0	\$2,000
10-20-4398	Utilities Marshal	\$708	\$800	\$721	\$750
10-20-4399	Insurance Marshal - Property & Casualty	\$8,086	\$8,895	\$9,260	\$9,222
	Marshal Expenditures Totals	\$38,389	\$58,442	\$56,439	\$65,772
	Marshal Capital				
10-20-4940	Capital Outlay Marshal	3,000	73,200	42,700	46,000
	Marshal Capital Totals	\$3,000	\$73,200	\$42,700	\$46,000

Account Number	Account Description	2021 Actual	2022 Budget	2022 Estimated Actual	2023 Proposed Budget
	Public Works Payroll				
10-30-4113	Wages from staffing schedule	\$57,128	\$67,575	\$69,996	\$76,553
10-30-4121	Part time/Seasonal	\$3,221	\$0	\$0	\$0
10-30-4142	Group Health/Vision/Dental Insurance Public Works	\$16,245	\$22,620	\$17,280	\$22,620
10-30-4144	FICA Medicare Expense Public Works	\$985	\$980	\$1,015	\$1,110
10-30-4145	Retirement Expense Public Works	\$4,670	\$5,406	\$5,600	\$6,124
10-30-4148	Unemployment Insurance	\$178	\$203	\$210	\$230
10-30-4149	Work Comp Insurance Pub. Wks.	\$2,486	\$2,780	\$2,887	\$3,149
	Public Works Payroll Total	\$84,913	\$99,563	\$96,988	\$109,786
	Public Works Expenditures				
10-30-4313	Operating Supplies Public Works	\$1,240	\$0	\$0	\$0
10-30-4314	Operating Supplies Public Work	\$8,255	\$12,000	\$11,000	\$12,000
10-30-4316	Equipment Acquisition	\$4,100	\$11,300	\$4,700	\$8,000
10-30-4325	Fuel Public Works	\$4,111	\$4,000	\$5,432	\$6,000
10-30-4330	Contract Services - Snow Removal	\$1,300	\$2,500	\$2,000	\$2,500
	Contract Services - Fire Prevention			\$0	\$20,000
10-30-4338	Dues & Subscriptions Pub. Wks.	\$0	\$500	\$500	\$500
10-30-4343	Work Attire	\$1,694	\$2,000	\$1,000	\$2,000
10-30-4345	Education & Training Public Wk.	\$549	\$1,500	\$1,500	\$1,500
10-30-4348	Computer and Software Expense	\$500	\$500	\$500	\$500
10-30-4352	Legal Pub. Wks.	\$0	\$0	\$0	\$0
10-30-4353	Professional Public Works	\$0	\$25,000	\$23,000	\$25,000
10-30-4355	License, Fees & Permits	\$0	\$0	\$0	\$0
10-30-4362	Interest Expense Public Works - Backhoe	\$0	\$0	\$0	\$0
10-30-4364	R & M Streets & Bridges	\$109,383	\$150,000	\$8,000	\$120,000
10-30-4365	R & M Snow Removal	\$2,639	\$3,500	\$5,000	\$3,500
10-30-4366	R & M Public Works	\$12,753	\$10,000	\$12,000	\$12,500
10-30-4393	Travel & Reimb Public Works	\$0	\$2,000	\$0	\$2,000
10-30-4397	Utilities Street Lights	\$5,208	\$5,000	\$5,087	\$5,000
10-30-4398	Utilities Public Works	\$8,544	\$8,938	\$10,673	\$10,897
10-30-4399	Insurance - Property & Casualty	\$2,590	\$2,849	\$3,022	\$3,005
	Public Works Expenditures Totals	\$162,866	\$241,587	\$93,414	\$234,902
	Public Works Capital				
10-30-4940	Capital Outlay - Public Works	0	17,500	11,255	60,000
	Public Works Capital Total	\$0	\$17,500	\$11,255	\$60,000
	Facilities Expenditures				
10-70-4353	Professional Facilities	\$398	\$0	\$0	
10-70-4366	R & M Facilities	\$1,261	\$0	\$0	
10-70-4940	Capital	\$10,128	\$38,000	\$1,600	\$20,000
	Facilities/Buildings Expenditures Totals	\$11,787	\$38,000	\$1,600	\$20,000
	Parks Payroll				
10-50-4113	Salaries from staffing schedule	\$9,806	\$8,747	\$9,113	\$9,910
10-50-4114	Wages Parks - Temporary	\$10,012	\$18,190	\$15,458	\$20,988
10-50-4142	Group Health/Vision/Dental Insurance Parks	\$759	\$3,000	\$0	\$3,000
10-50-4144	FICA/Medicare Expense Parks	\$908	\$1,518	\$356	\$448
10-50-4145	Retirement Expense Parks	\$738	\$700	\$729	\$793
10-50-4148	Unemployment Insurance	\$59	\$81	\$74	\$93
10-50-4149	Work Comp Insurance Parks	\$1,253	\$958	\$892	\$1,097
	Parks Payroll Totals	\$23,535	\$33,194	\$26,622	\$36,328
	Parks Expenditures				
10-50-4310	Postage & Freight	\$0	\$0	\$0	\$0
10-50-4314	Operating Supplies Parks	\$3,814	\$2,900	\$2,750	\$2,500
10-50-4325	Fuel Parks	\$912	\$1,118	\$2,200	\$1,500
10-50-4366	Repairs & Maint Parks	\$11,883	\$7,500	\$2,000	\$12,000
10-50-4397	Utilities Terrell Park	\$8,835	\$10,513	\$9,722	\$6,000
10-50-4398	Utilities Parks	\$3,720	\$4,341	\$6,977	\$7,000
10-50-4399	Insurance Property & Casualty	\$479	\$528	\$559	\$560
	Parks Expenditures Totals	\$29,643	\$26,900	\$24,209	\$29,560
	Parks Capital				
10-50-4940	Capital Outlay	\$0	\$9,500	\$13,500	\$1,000
10-50-4941	Capital Outlay Terrell Park	\$0	\$5,000	\$0	\$5,000
10-50-4942	Capital Outlay Gandhi Park	\$18,686	\$21,000	\$2,150	\$41,000
	Parks Capital Totals	\$18,686	\$35,500	\$15,650	\$47,000

Account Number	Account Description	2021 Actual	2022 Budget	2022 Estimated Actual	2023 Proposed Budget
	Summer Rec Expenditures				
	Postage & Freight Summer Rec	\$0	\$0	\$0	\$0
10-51-4314	Operating Supplies Summer Rec	\$0	\$5,000	\$0	\$5,000
10-51-4338	Program Costs Summer Rec	\$0	\$5,000	\$0	\$5,000
10-51-4353	Contract Summer Rec Coordinator	\$0	\$20,000	\$0	\$20,000
	Summer Rec Expenditures Totals	\$0	\$30,000	\$0	\$30,000
	Fairgrounds/Arena Expenditures				
10-54-4314	Operating Supplies Arena	\$0	\$0	\$0	\$0
10-54-4352	Legal & Professional Arena	\$0	\$25,000	\$2,200	\$25,000
10-54-4353	Repairs & Maint Arena	\$390	\$2,000	\$2,000	\$4,500
10-54-4366	Utilities Arena (Fairgrounds)	\$2,863	\$2,000	\$3,822	\$3,500
10-54-4398	Insurance - Property & Casualty	\$295	\$325	\$343	\$345
10-54-4399	Arena Rental Equipment	\$0	\$0	\$0	\$0
	Arena Expenditures Totals	\$3,549	\$29,325	\$8,365	\$33,345
	Arena Capital Expenditures				
10-54-4940	Capital Outlay Arena	0	10,000	0	10,000
	Arena Capital Totals	\$0	\$10,000	\$0	\$10,000
	Auditorium Expenditures				
10-60-4352	Legal & Professional Auditorium	\$16,840	\$100,000	\$5,100	\$0
10-60-4366	Repairs & Maint - Auditorium	\$0	\$2,000	\$1,500	\$2,000
10-60-4398	Utilities Auditorium	\$3,060	\$2,000	\$3,107	\$2,500
	Auditorium - Capital				\$364,000
	Auditorium Expenditures Totals	\$19,899	\$104,000	\$9,707	\$368,500
	General Miscellaneous				
	Reserve for compensation adjustments	\$0	\$13,028	\$0	\$4,287
	Contingency	\$0	\$50,000	\$0	\$50,000
	Total General Miscellaneous	\$0	\$63,028	\$0	\$54,287
	BEGINNING FUND BALANCE	\$2,093,319	\$2,407,503	\$2,510,847	\$2,920,175
	GENERAL FUND REVENUE TOTAL	\$1,408,727	\$1,209,641	\$1,489,418	\$2,906,407
	GENERAL FUND EXPENDITURE TOTAL	\$991,199	\$1,837,359	\$1,080,091	\$3,696,855
	REVENUES OVER EXPENDITURES	\$417,528	-\$627,718	\$409,328	-\$790,449
	ENDING FUND BALANCE	\$2,510,847	\$1,779,784	\$2,920,175	\$2,129,726

Account Number	Account Description	2021 Actual	2022 Budget	2022 Estimated Actual	2023 Proposed Budget
	WATER FUND				
	WATER FUND REVENUES				
	Water Grants				
	Grant - CARES/ARP	20,000	0	0	0
	Grant - CDPHE Small Communities	0	350,000	22,000	328,000
	Water Grants Total	<u>20,000</u>	<u>350,000</u>	<u>22,000</u>	<u>328,000</u>
	Water Fees				
51-00-3412	Out of Town Surcharge	\$346	\$1,200	\$36	\$0
51-00-3413	Reconnect/Disconnect Fees	\$0	\$0	\$0	\$0
51-00-3414	Water Monthly User Fees	\$157,719	\$168,000	\$163,000	\$171,150
51-00-3416	Water Tap Fees	\$4,500	\$0	\$4,500	\$0
51-00-3490	Finance Charges	\$330	\$200	\$700	\$200
51-00-3491	Returned Check Fee	\$16	\$20	\$40	\$20
	Water Fees Total	<u>\$162,911</u>	<u>\$169,420</u>	<u>\$168,276</u>	<u>\$171,370</u>
	Bulk Water Fees				
51-00-3717	Bulk Water Fees	\$36,653	\$34,650	\$31,868	\$33,462
	Bulk Water Fees Total	<u>\$36,653</u>	<u>\$34,650</u>	<u>\$31,868</u>	<u>\$33,462</u>
	WATER REVENUES TOTAL	<u>\$219,564</u>	<u>\$554,070</u>	<u>\$222,144</u>	<u>\$532,832</u>

Account Number	Account Description	2021 Actual	2022 Budget	2022 Estimated Actual	2023 Proposed Budget
	Water Fund Expenditures				
	Water Payroll				
51-00-4113	Salaries from staffing plan	\$27,671	\$29,300	\$28,088	\$32,433
51-00-4142	Group Health/Vision/Dental Insurance Water	\$4,181	\$9,720	\$4,360	\$9,720
51-00-4144	FICA/Medicare Expense	\$680	\$425	\$407	\$470
51-00-4145	Retirement Expenses	\$2,052	\$2,344	\$2,247	\$2,595
51-00-4148	Unemployment Insurance	\$82	\$88	\$84	\$97
51-00-4149	Work Comp Insurance Water	\$299	\$570	\$589	\$645
	Water Payroll Total	\$34,965	\$42,447	\$35,775	\$45,960
	Operational Expenditures				
51-00-4310	Postage & Freight Water	\$820	\$1,000	\$2,000	\$2,000
51-00-4313	Oper. Supplies Spgs. Pump Stn.	\$0	\$0	\$0	\$0
51-00-4314	Operating Supplies Water -Dist.	\$0	\$0	\$0	\$0
51-00-4315	Operating Supplies	\$13,086	\$8,000	\$8,000	\$11,400
51-00-4316	Operating Equipment	\$167	\$12,250	\$4,000	\$19,250
51-00-4330	Contract Labor Water - Oper @ 65%	\$23,960	\$25,740	\$25,740	\$25,740
51-00-4335	Bank Service Charges	111	95	100	95
51-00-4336	Audit Expense	\$3,250	\$3,250	\$3,250	\$3,375
51-00-4338	Dues & Subscriptions Water	\$275	\$275	\$300	\$350
51-00-4345	Education & Training Water	\$0	\$2,500	\$0	\$2,500
51-00-4348	Computer/Network Services	\$99	\$1,060	\$2,750	\$7,500
51-00-4352	Legal Water	\$0	\$2,500	\$0	\$2,500
51-00-4353	Professional/Engineering Water	\$15,561	\$40,000	\$14,000	\$20,000
51-00-4355	License, Fees & Permits Water	\$569	\$4,000	\$500	\$1,000
51-00-4362	Interest Expense	\$0	\$0	\$0	\$0
51-00-4365	Repairs & Maint Springs Pump Stn	\$1,854	\$5,000	\$5,500	\$5,000
51-00-4366	Repairs & Maint. Water Distrib	\$8,376	\$10,500	\$15,000	\$10,500
51-00-4367	Repairs & Maint. Water Treatment	\$3,901	\$3,000	\$6,000	\$3,000
51-00-4380	Bad Debt Expense	\$0	\$50	\$0	\$50
51-00-4381	Advertising & Publishing Water	\$0	\$0	\$0	\$0
51-00-4393	Travel & Reimburse - Water	\$0	\$500	\$0	\$500
51-00-4397	Utilities Springs Pump Station	\$5,236	\$5,084	\$5,048	\$5,402
51-00-4398	Utilities Water	\$5,372	\$4,801	\$5,691	\$6,089
51-00-4399	Insurance - Property & Casualty	\$6,860	\$7,546	\$7,318	\$7,300
	Watershed Studies (Hoosier)				
	Water Expenditures Total	\$89,497	\$137,152	\$105,197	\$133,551
	Water Grant Expenditures				
	Grant - CDPHE Small Communities	0	350,000	22,000	328,000
	Water Grant Expenditures Total	0	350,000	0	328,000
	Water Capital				
51-00-4940	Capital Outlay Water	274,032	0	0	37,000
	Water Capital Total	\$274,032	\$0	\$0	\$37,000
	Bulk Water Expenditures				
51-07-4352	Legal & Professional Bulk Water	\$1,890	\$1,095	\$1,100	\$1,172
51-07-4355	Lic, Fees & Permits Bulk Water	\$0	\$0	\$0	\$0
51-07-4366	Repairs & Maint - Bulk Water	\$0	\$0	\$500	\$500
51-07-4398	Utilities Bulk Water	\$970	\$1,000	\$100	\$180
	Bulk Water Expenditures Total	\$2,860	\$2,095	\$1,700	\$1,852
	BEGINNING FUND BALANCE	\$699,929	\$540,102	\$518,139	\$597,611
	WATER FUND REVENUE TOTAL	219,564	554,070	222,144	532,832
	WATER FUND EXPENDITURES TOTAL	\$401,354	\$531,694	\$142,672	\$546,362
	REVENUES OVER EXPENDITURES	(181,791)	22,376	79,472	(13,530)
	ENDING FUND BALANCE	\$518,138	\$562,479	\$597,611	\$584,081

Account Number	Account Description	2021 Actual	2022 Budget	2022 Estimated Actual	2023 Proposed Budget
	SEWER FUND				
	SEWER FUND REVENUES				
	<u>Sewer Fees</u>				
52-00-3410	Sewer Monthly User Fees	\$117,942	\$133,268	\$133,632	\$146,995
52-00-3411	Sewer Service Maint. Charge	\$0	\$0	\$0	\$0
52-00-3412	Sewer Tap Fees	\$0	\$0	\$9,000	\$0
52-00-3413	Out of Town Surcharge	\$0	\$0	\$0	\$0
52-00-3489	Penalties, Fines, and Interest	\$0	\$0	\$0	\$0
52-00-3490	Finance Charges	\$221	\$200	\$700	\$200
	Transfer from General Fund		\$0		\$0
	Sewer Fees Total	<u>\$118,163</u>	<u>\$133,468</u>	<u>\$143,332</u>	<u>\$147,195</u>
	<u>School Lift Station Fees</u>				
52-00-3720	School Lift Station Fees	\$0	\$0	\$0	\$0
	TOTAL SCHOOL LIFT STATION FEES	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	SEWER FUND REVENUES TOTAL	<u>\$118,163</u>	<u>\$133,468</u>	<u>\$143,332</u>	<u>\$147,195</u>

Account Number	Account Description	2021 Actual	2022 Budget	2022 Estimated Actual	2023 Proposed Budget
	Sewer Payroll				
52-00-4113	Wages from staffing schedule	\$26,813	\$29,300	\$28,088	\$32,433
52-00-4142	Group Health/Vision/Dental Insurance Sewer	\$3,802	\$9,720	\$4,360	\$9,720
52-00-4144	FICA/Medicare Expense	\$669	\$425	\$407	\$470
52-00-4145	Retirement Expenses	\$1,983	\$2,344	\$2,247	\$2,595
52-00-4148	Unemployment Insurance	\$80	\$88	\$84	\$97
52-00-4149	Work Comp Insurance Sewer	\$246	\$570	\$589	\$645
	Sewer Payroll Total	\$33,593	\$42,447	\$35,775	\$45,960
	Sewer Expenditures				
52-00-4310	Postage & Freight Sewer	\$568	\$650	\$650	\$650
52-00-4314	Oper. Supp. Sewer - collection	\$289		\$0	\$0
52-00-4315	Operating Supplies Sewer	\$1,560	\$9,200	\$9,000	\$10,200
52-00-4316	Operating Equipment	\$0	\$8,000	\$0	\$0
52-00-4330	Contract Labor Sewer - Oper @35%	\$12,600	\$13,860	\$13,860	\$13,860
52-00-4331	Contract Labor Sewer - Admin @15%	\$0	\$0	\$0	\$0
52-00-4334	Lease Expense	\$0	\$0	\$0	\$0
52-00-4335	Bank Service Charges	\$0		\$0	
52-00-4336	Audit Expense	\$3,250	\$3,250	\$3,250	\$3,375
52-00-4338	Dues & Subscriptions Sewer	\$0	\$200	\$0	\$200
52-00-4345	Education & Training Sewer	\$0	\$1,500	\$0	\$1,500
52-00-4352	Legal Sewer	\$0	\$500	\$0	\$3,000
52-00-4353	Professional/Engineering Sewer	\$17,037	\$10,000	\$5,000	\$15,000
52-00-4355	License, Fees & Permits Sewer	\$3,909	\$1,600	\$2,148	\$1,600
52-00-4362	Interest Expense	\$0	\$0	\$0	\$0
52-00-4366	Rep. & Maint. Sewer -collection	\$11,865	\$20,000	\$9,000	\$11,500
52-00-4367	Rep. & Maint. Sewer -treatment	\$5,632	\$5,000	\$4,000	\$7,000
52-00-4380	Bad Debt Expense - Sewer	\$11	\$50	\$0	\$50
52-00-4381	Advertising & Publishing Sewer	\$0	\$0	\$0	\$0
52-00-4393	Travel & Reimburse - Sewer	\$0	\$500	\$0	\$500
52-00-4398	Utilities Sewer	\$27,045	\$24,701	\$24,569	\$26,289
52-00-4399	Insurance Property & Casualty	\$1,423	\$1,565	\$973	\$1,000
	Sewer Expenditures Total	\$85,189	\$100,576	\$72,450	\$95,724
	Sewer Capital				
52-00-4940	Capital Outlay Sewer	0		0	95,000
	Sewer Capital Total	0	0	0	95,000
	School Lift Stn. Expenditures				
52-01-4314	Oper. Supp. School Lift Stn.	\$0	\$0	\$0	\$2,500
52-01-4366	Repairs & Maint. School Lift Stn	\$518	\$1,000	\$0	\$1,000
52-01-4398	Utilities School Lift Station	\$590	\$500	\$709	\$759
52-01-4399	Insurance School Lift Station	\$181	\$200	\$211	\$210
	School Lift Stn. Expenditures Total	\$1,289	\$1,700	\$920	\$4,469
	BEGINNING FUND BALANCE	\$169,815	\$177,093	\$167,907	\$202,093
	SEWER FUND REVENUES TOTAL	\$118,163	\$133,468	\$143,332	\$147,195
	SEWER FUND EXPENDITURES TOTAL	\$120,071	\$144,724	\$109,145	\$241,152
	REVENUES OVER EXPENDITURES	-\$1,908	(\$11,256)	\$34,186	(\$93,957)
	ENDING FUND BALANCE	\$167,907	\$165,837	\$202,093	\$108,136

Account Number	Account Description	2021 Actual	2022 Budget	2022 Estimated Actual	2023 Proposed Budget
	CONSERVATION TRUST FUND				
	CONS. TRUST FUND REVENUES				
73-00-3140	Conservation Trust Funds	8,635	8,000	4,623	4,500
	Interest Income	237	250	500	500
	Prior Years Surplus	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Cons. Trust Revenue Total	<u>\$8,873</u>	<u>\$8,250</u>	<u>\$5,123</u>	<u>\$5,000</u>
	Conservation Trust Fund Capital				
	Capital Outlay - Rodeo Arena	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Conservation Trust Fund Capital Totals	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	Cons.Trust Fund Parks Capital				
73-54-4940	Capital Fairgrounds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Cons.Trust Fund Parks Capital Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	CTF BEGINNING FUND BALANCE	\$32,974	\$41,223	\$41,847	\$46,970
	CTF REVENUES TOTAL	<u>\$8,873</u>	<u>\$8,250</u>	<u>\$5,123</u>	<u>\$5,000</u>
	CTF EXPENDITURES TOTAL	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	REVENUES OVER EXPENDITURES	<u>\$8,873</u>	<u>\$8,250</u>	<u>\$5,123</u>	<u>\$5,000</u>
	CTF ENDING FUND BALANCE	\$41,847	\$49,473	\$46,970	\$51,970

2023 Staffing Summary

	Compensation	Retirement & Payroll Taxes	Allowance for Insurance Benefits	Total
Mayor/Trustee Stipends	5,136	485	0	5,621
Clerk/Treasurer	63,149	6,267	15,600	85,016
Town Manager Additional pay	26,450	2,625	0	29,075
Admin Assistant	35,970	3,570	12,000	51,540
Finance Director (PT)	38,919	3,862	12,000	54,781
Marshal	78,295	10,155	19,200	107,650
Deputy Marshal	54,291	7,042	12,000	73,332
Deputy Marshal - Requested	0	0	0	0
Public Works Supervisor	63,523	9,160	19,200	91,883
Public Works Water/Sewer/Parks	39,639	5,716	12,000	57,355
Van Operator	2,330	311	0	2,641
Public Works/Parks temp	20,988	2,680	12,000	35,668
Allowance for adjustments	4,287	429		4,716
Cost of Employees	432,976	52,301	114,000	594,562
Contract:				
Judge	4,462			4,462
Water/Sewer Operator	43,560			43,560
Cost of Contractors		0		48,022
Total Cost of Staffing				642,583