



2024 Budget

Keith Todd, Mayor

Kris Melnikoff, Mayor Pro-tem

Terri Dalrymple, Trustee

Matilda Evans, Trustee

Lorraine Zentz, Trustee

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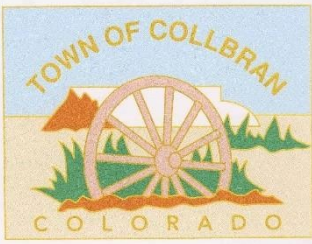
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TO: Town of Collbran Mayor and Trustees

FM: Melonie Matarozzo and Karla Distel

RE: 2024 Proposed Budget

December 5, 2024

Attached please find the 2024 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 2% 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. As these excess household savings are mostly gone, most economists anticipate significant slowing in consumer spending in 2024 and beyond. Additionally, the Federal Reserve Board has increased the federal funds rate significantly over the last 18 months to cool inflation and many predict a mild recession beginning in 2024. We have developed the budget with these factors in mind. We have budgeted sales tax revenues at a level slightly lower than this year's forecast to allow for slowing in consumer spending and tourism and added between 10-25% 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 will dedicate billions of dollars to infrastructure and other public projects over the next five years. We have budgeted for design and engineering of projects in order to get them "shelf ready" when funding may become available. We will continue to 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 2024 and continue to implement the Capital Improvement Plan. The Town's spending in 2023 is projected to be down around 50% 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 20% below what was budgeted, related to the delays in the grant-funded projects.

- The Town's governmental fund balances increased in 2022 by \$473,985 to \$3,026,677, with just under \$2.9 million representing resources available to spend. The water and sewer funds have nearly \$804,488 in unrestricted net position, an increase of \$66,589 over 2021.
- With increases in revenues beyond budget, and decreases in spending, especially on capital projects that had been budgeted for 2023, it is projected that the Town's fund balances will increase by about 16% during 2023, or approximately \$622,000. General Fund reserves are projected to increase by approximately \$509,000, conservation trust fund reserves will be increased by about \$5,000, water reserves will increase by about \$56,000 and sewer reserves will increase by about \$52,000.
- The 2024 Budget proposes utilizing slightly more than \$1.1 million of the accumulated reserves to work on new capital projects including engineering/planning, street improvements, water and sewer improvements, park improvements, and a replacement vehicle for the public works department. We have included proposed matching funds for the first phase of the auditorium renovation in the amount of \$500,000, along with \$800,000 in grant funds we have been awarded to rehabilitate the exterior. We have included both the grant funds we expect to receive and the cost of construction for the remaining part of the Collbran Middle-Mile broadband project. We have budgeted \$78,500 for improvements to the Town's parks. We hope to begin preliminary studies on the Fairgrounds/Arena in 2024 and as engineering/planning concludes for these projects, the Town can evaluate priorities and could consider adding construction costs to the budget for projects at the Arena.
- As an important note, we wish to draw the Board's attention to 2023 property taxes to be collected in 2024. The valuation of property for purposes of taxes is a complicated process that is performed by the County Assessor in accordance with state law and assistance from the State. Property taxes are assessed for 2023 and then collected by the County Treasurer in 2024 and remitted to the Town on a monthly basis. The property tax appraisal process is done on a two-year cycle, and the most recent valuations are based upon market values that have increased dramatically over the last two years. Based on information provided by the County Assessor, properties within the Town of Collbran increased by about 18% compared to the prior year. This does not mean, however, that the Town will be collecting 18% more in property taxes. The Town is limited by statute to an annual increase of 5.5% in property tax collections (less some minor adjustments for new construction). As such, the Town's property tax collections are expected to increase from \$19,911 in 2023 to \$21,012 in 2024. After the failure of a November ballot issued intended to address rising property tax valuations and the impacts on taxpayers, the Legislature met in a special session and on November 20, 2023, Governor Polis signed Senate Bill 23B-001, which made several changes to the property tax process for the 2024 budget year. Provisions in SB 23B-001 have adjusted the annual property tax calendar so that the final 2023 total taxable assessed valuation for the Town of Collbran will not be available from the Mesa County Assessor until January 3, 2024. We have included language in the resolution that adopts the annual mill levy to allow for flexibility in setting the final mill levy

after January 3, 2024, so that the final mill levy will adjust to collect the allowable amount of \$21,012 in budget year 2024.

- Some highlights of departmental activity in 2023 and plans for 2024:
- Town Administration led multiple successful community events, including Fourth of July and Oktoberfest and a Community Cookout at Gandi Park. The codification of the Town's ordinances is complete so they can be added to the Town's website for easy reference and lookup. In 2024, 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 pledged \$1 million in funding toward the construction of this project. We received a \$545,000 Energy Impact Assistance Fund grant and a \$300,000 grant from the Mesa County FML District, and by the end of 2023 we expect to have most of the construction complete so we can bring the fiber online in 2024. 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 received \$600,000 in Community Development Block Grant (CDBG) grant funding for the first phase of renovations and structural stabilization. We also received \$200,000 from Mesa County to support the renovation. We have included the Town's matching funds of \$500,000 in the 2024 proposed budget for a total construction budget of \$1,300,000. We will continue to seek additional funding for the auditorium project.
- The Town's long-term Marshal retired in October, so the Mesa County Sheriff is providing law enforcement coverage in the Town and surrounding Plateau Valley while the Collbran Marshal's office is unstaffed. Town staff is compiling information on activity and costs and will be working with the Board of Trustees and the Sheriff's Department to determine if having an in-house Marshal's department is in the best interest of the Town or if the Town should contract with the Sheriff's Department for law enforcement services. A working group of stakeholders will be involved in the discussions, and we expect to have a recommendation in mid-2024.
- 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 2024, 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 we were able to work with the Mesa County Sheriff's Wildfire

Management Team to remove excess fuels on some of the high-risk properties in Town. We have received an additional \$30,000 in funding for 2024, so we will continue to address the areas with the highest risk of wildfires on some of the slopes around the Town and near the Springs water supply.

- In the water fund, a project to 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 additional water system improvements. The Town received a grant from the Colorado River District to design and seek funding for necessary improvements to the Hoosier Ditch waterline, which will protect a redundant source of municipal 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.

In summary, this 2024 proposed budget represents a very cautious, conservative approach. If the economic forecast worsens beyond what we have projected, we can postpone projects that are in the 2024 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. 2023-3
SERIES OF 2023**

**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, 2024, AND ENDING DECEMBER 31,
2024.**

WHEREAS, the Town Board of Trustees of the Town of Collbran, Colorado has worked with staff in developing the 2024 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 5, 2023, and interested taxpayers were given the opportunity to file or register any objections to said proposed budget; and

WHEREAS, the final draft 2024 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, 2024 and ending December 31, 2024.

3. 2024 Revenue and Expenditures for the General Fund and Enterprise Funds are:

Revenues	Expenditures
General Fund: \$3,266,633	General Fund: \$4,315,094
Water Fund: \$444,970	Water Fund: \$505,293
Sewer Fund: \$161,601	Sewer Fund: \$201,751

Conservation Trust Fund: \$5,500	Conservation Trust Fund: \$0
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4. Furthermore, be it resolved that the Board of Trustees hereby adopt the 2024 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, 2024."

THIS RESOLUTION was read, passed, and adopted by the Board of Trustees of the Town of Collbran at a regular meeting held this 5th day of December 2023.

TOWN OF COLLBRAN, COLORADO

By: _____

Mayor

ATTEST:

Town Clerk/Treasurer



TOWN OF COLLBRAN, COLORADO
RESOLUTION NO. 2022-04
SERIES OF 2023

A RESOLUTION OF THE BOARD OF TRUSTEES OF THE TOWN OF COLLBRAN, COLORADO CERTIFYING AND LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2023 TO HELP DEFRAY THE COST OF GOVERNMENT FOR THE TOWN OF COLLBRAN, COLORADO FOR THE 2024 BUDGET YEAR.

WHEREAS, the Board of Trustees of the Town of Collbran, Colorado has adopted the 2024 Budget pursuant to Resolution 2023-04; and

WHEREAS, the preliminary 2023 total taxable assessed valuation for the Town of Collbran as certified by the Mesa County Assessor on August 23, 2023, is \$3,326,540; and

WHEREAS, on November 20, 2023, Governor Polis signed Senate Bill 23B-001, which made several changes to the property tax process for the 2024 budget year; and

WHEREAS, pursuant to provisions in SB 23B-001, the final 2023 total taxable assessed valuation for the Town of Collbran will not be available from the Mesa County Assessor until January 3, 2024; and

WHEREAS, the Town is subject to the statutory 5.5% Property Tax Revenue Limit, or ‘Annual Levy Law’ pursuant to C.R.S. Section 29-1-301, et. seq., and thus the Town’s maximum property tax collections for the 2024 budget year are limited regardless of the ultimate taxable assessed valuation as certified by the Mesa County Assessor.

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 2024 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 2023; and
3. There is hereby authorized a **preliminary** temporary property tax credit and temporary mill levy reduction of 1.071 mills upon each dollar of total valuation for assessment of all taxable property in the Town for the year 2023. 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 adjust the **preliminary** temporary property tax credit and temporary mill level reduction of 1.071 to maintain compliance with the “Annual Levy Law” and generate the amount of property taxes as included in the adopted 2024

budget. The Clerk/Treasurer is authorized and directed to certify the revised and adjusted final mill levy and temporary property tax credit and temporary mill levy reduction for the Town of Collbran to the County Commissioners of Mesa County, Colorado, as herein above determined and set pursuant to C.R.S. 39-5-128(1) once the final 2023 total taxable assessed valuation for the Town of Collbran is available.

THIS RESOLUTION was read, passed, and adopted by the Board of Trustees of the Town of Collbran at a regular meeting held this 5th day of December 2023.

TOWN OF COLLBRAN, COLORADO

By: 
Mayor

ATTEST:

Town Clerk/Treasurer



TOWN OF COLLBRAN, COLORADO
RESOLUTION NO. 2023-05
SERIES OF 2023

A RESOLUTION OF THE TOWN OF COLLBRAN, COLORADO, REGARDING THE
ANNUAL APPROPRIATION FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2024,
AND ENDING DECEMBER 31, 2024.

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, 2024, and ending December 31, 2024 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 5, 2023, 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 2023 together with revenue of the Town of Collbran for the year beginning January 1, 2024 and ending December 31, 2024 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. 2023-04, Series of 2023, 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.

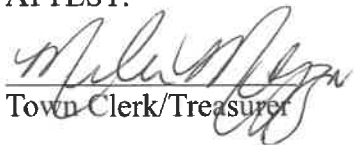
THIS RESOLUTION was read, passed, and adopted by the Board of Trustees of the Town of Collbran at a regular meeting held this 5th day of December 2023.

TOWN OF COLLBRAN, COLORADO

By: _____

Mayor

ATTEST:


Town Clerk/Treasurer



**TOWN OF COLLBRAN, COLORADO
RESOLUTION NO. 2
SERIES OF 2024**

**A RESOLUTION OF THE BOARD OF TRUSTEES OF THE TOWN OF COLLBRAN,
COLORADO CERTIFYING AND LEVYING GENERAL PROPERTY TAXES FOR
THE YEAR 2023 TO HELP DEFRAY THE COST OF GOVERNMENT FOR THE
TOWN OF COLLBRAN, COLORADO FOR THE 2024 BUDGET YEAR AND
MODIFYING THE AMOUNTS PREVIOUSLY ADOPTED IN RESOLUTION 2023-04**

WHEREAS, the Board of Trustees of the Town of Collbran, Colorado has adopted the 2024 Budget pursuant to Resolution 2023-03; and

WHEREAS, the Board adopted Resolution 2023-04 adopting a preliminary temporary property tax credit and temporary mill levy reduction on December 5, 2023, and

WHEREAS, on November 20, 2023, Governor Polis signed Senate Bill 23B-001, which made several changes to the property tax process for the 2024 budget year; and

WHEREAS, the preliminary 2023 total taxable assessed valuation for the Town of Collbran as certified by the Mesa County Assessor on August 23, 2023, was \$3,326,540 while the final 2023 total taxable assessed valuation for the Town of Collbran as certified by the Mesa County Assessor on December 13, 2023, was \$2,906,030; and

WHEREAS, the Town is subject to the statutory 5.5% Property Tax Revenue Limit, or ‘Annual Levy Law’ pursuant to C.R.S. Section 29-1-301, et. seq., and thus the Town’s maximum property tax collections for the 2024 budget year are limited regardless of the ultimate taxable assessed valuation as certified by the Mesa County Assessor.

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 2024 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 2023; and
3. There is hereby authorized a **final** temporary property tax credit and temporary mill levy reduction of 0.158 mills upon each dollar of total valuation for assessment of all taxable property in the Town for the year 2023. 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. The Clerk/Treasurer is authorized and directed to certify the revised and adjusted final mill levy and temporary property tax credit and temporary mill levy reduction for the Town of Collbran to the County Commissioners of Mesa County, Colorado, 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 2nd day of January, 2024.

TOWN OF COLLBRAN, COLORADO

By:



Mayor

ATTEST:



Town Clerk/Treasurer





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 2024; 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 5, 2023 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 5, 2023.

Budget Work Session dates:

October 17 – 6:00pm

November 7 – 6:00pm (following regular meeting)

November 14 – 6:00pm

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

GENERAL FUND	2022 Actual	2023 Projected	2024 Proposed Budget
BEGINNING FUND BALANCE	\$ 2,510,846	\$ 2,979,345	\$ 3,488,582
GENERAL FUND REVENUE TOTAL	\$ 1,552,546	\$ 2,346,163	\$ 3,266,633
GENERAL FUND EXPENDITURE TOTAL	\$ 1,084,048	\$ 1,836,926	\$ 4,315,094
REVENUES OVER EXPENDITURES	\$ 468,498	\$ 509,237	\$ (1,048,461)
ENDING FUND BALANCE	\$ 2,979,344	\$ 3,488,582	\$ 2,440,120
	TABOR EMERGENCY RESERVE:		\$111,000
	Operating Reserve 25%:		\$1,078,774
	Capital Reserve 25% :		\$700,000
	TOTAL Assigned & Restricted		\$1,889,774
	UNASSIGNED		\$550,347
WATER FUND	2022 Actual	2023 Projected	2024 Proposed Budget
BEGINNING UNRESTRICTED NET POSITION	\$ 595,640	\$ 595,640	\$ 651,988
WATER FUND REVENUE TOTAL	\$ 248,838	\$ 255,776	\$ 444,970
WATER FUND EXPENDITURE TOTAL	\$ 119,330	\$ 199,428	\$ 505,293
REVENUES OVER EXPENDITURES	\$ 129,508	\$ 56,348	\$ (60,323)
ENDING UNRESTRICTED NET POSITION	\$ 725,148	\$ 651,988	\$ 591,665
	Operating Reserve: 25%		\$126,323
	Capital Reserve		\$465,342
	Total Assigned & Restricted:		\$591,665
	UNASSIGNED		
SEWER FUND	2022 Actual	2023 Projected	2024 Proposed Budget
BEGINNING UNRESTRICTED NET POSITION	\$166,303	\$208,848	\$260,754
SEWER FUND REVENUES TOTAL	\$143,637	\$151,474	\$161,601
SEWER FUND EXPENDITURES TOTAL	\$101,093	\$99,567	\$201,751
REVENUES OVER EXPENDITURES	\$42,545	\$51,907	(\$40,149)
ENDING UNRESTRICTED NET POSITION	\$208,848	\$260,754	\$220,605
	Operating Reserve: 25%		\$50,438
	Capital Reserve		\$170,167
	Total Assigned & Restricted:		\$220,605
	UNASSIGNED		\$0
CONSERVATION TRUST FUND	2022 Actual	2023 Projected	2024 Proposed Budget
CTF BEGINNING FUND BALANCE	\$41,846	\$47,333	\$52,696
CTF REVENUES TOTAL	\$5,487	\$5,364	\$5,500
CTF EXPENDITURES TOTAL	\$0	\$0	\$0
REVENUES OVER EXPENDITURES	\$5,487	\$5,364	\$5,500
CTF ENDING FUND BALANCE	\$47,333	\$52,696	\$58,196
ALL FUNDS	2022 Actual	2023 Projected	2024 Proposed Budget
BEGINNING FUND BALANCE TOTAL	\$3,314,635	\$3,831,165	\$4,454,021
BUDGET REVENUES TOTAL	\$1,950,508	\$2,758,776	\$3,878,704
BUDGET EXPENDITURES TOTAL	\$1,304,470	\$2,135,921	\$5,022,138
REVENUES OVER EXPENDITURES	\$646,037	\$622,856	(\$1,143,434)
ENDING FUND BALANCE TOTAL	\$3,960,672	\$4,454,021	\$3,310,587

Account Number	Account Description	2022 Actual	2023 Budget	2023 Estimated Actual	2024 Adopted Budget
	GENERAL FUND				
	GENERAL FUND REVENUES				
	Taxes				
10-00-3110	General Property Taxes	\$ 19,288	\$ 19,911	\$ 19,911	\$ 20,999
10-00-3120	Specific Ownership Taxes	2,511	2,250	2,200	2,250
10-00-3131	Town Sales Tax	124,795	100,000	140,000	105,000
10-00-3133	County Sales Tax Remittance	1,008,318	800,000	1,000,000	950,000
10-00-3135	Public Safety Sales Tax	15,079	11,000	14,000	14,000
10-00-3142	Cigarette Tax	433	500	400	200
10-00-3162	Mineral Leasing Tax	4,121	3,500	4,758	3,500
10-00-3164	Severance Tax	7,294	6,000	7,445	6,000
10-00-3170	Road and Bridge Tax	59	250	500	4,000
10-00-3171	Highway User Tax	13,760	12,500	12,500	13,000
	Taxes Totals:	\$1,195,659	\$955,911	\$1,201,714	\$1,118,949
	Registration				
10-00-3230	Motor Vehicle Registration	1,005	\$1,000	800	\$1,000
	Registration Totals:	\$1,005	\$1,000	\$800	\$1,000
	Grants				
10-00-3360	Grant - SHF	\$0	\$0	\$0	\$15,000
10-00-3361	Grant - Senior Van	\$660	\$0	\$1,056	\$1,584
	Grant - CDPHE	\$1,500	\$0	\$0	\$0
	Grant - CDBG - Auditorium				\$600,000
	Grant - Mesa County - Auditorium				\$200,000
10-00-3365	Grant - DOLA Engineering/Design	\$44,563	\$0	\$0	\$0
10-00-3365	Grant DOLA - Administrative grants	\$0	\$0	\$0	\$25,000
TBD	Grant - DOLA Broadband	\$33,441	\$545,000	\$250,000	\$300,000
TBD	Grants - Broadband matching funds	\$61,361	\$1,215,000	\$650,000	\$775,000
TBD	CARES Act Funding	\$87,721	\$0	\$0	\$0
10-00-3366	Grant Marshal	\$7,070	\$0	\$0	\$0
10-00-3368	Grant - School Trail Feasibility	\$15,174	\$0	\$0	\$0
10-00	Grant-AGNC	\$1,136	\$5,000	\$1,136	\$0
TBD	Grant - Colorado River District	\$0	\$46,750	\$25,000	\$21,750
TBD	BLM Fire Mitigation	\$0	\$20,000	\$15,000	\$35,000
	Grants Totals	\$252,627	\$1,831,750	\$942,192	\$1,973,334
	Fees				
10-00-3410	Fees - Franchise	\$19,854	\$20,500	\$20,000	\$20,500
10-00-3418	Fees - Library	\$1,685	\$26,700	\$1,500	\$1,500
10-00-3419	Fees - Van	\$70	\$100	\$150	\$100
10-00-3420	Fees - Marshal	\$150	\$100	\$100	\$0
10-00-3421	Fees for Notary Services	\$10	\$100	\$100	\$100
10-00-3422	Fees for Copies, Faxes, & Misc.	\$10	\$50	\$100	\$50
10-00-3423	Fees - General License & Fees	\$150	\$500	\$1,500	\$500
10-00-3424	Fees - Land Use	\$1,330	\$1,000	\$500	\$1,000
10-00-3425	Fees & Fines - Municipal Court	\$2,741	\$2,500	\$3,000	\$2,500
10-00-3426	Fees for Summer Rec	\$0	\$6,400	\$0	\$0
10-00-3427	Fees for Parks/Rec Fairgrounds	\$3,105	\$1,000	\$2,000	\$1,000
10-00-3429	Fees for Auditorium	\$250	\$100	\$250	\$100
10-00-3431	Public Use License	\$26,155	\$27,696	\$28,500	\$30,000
10-00-3491	Returned Check Fee	\$0	\$0	\$0	\$0
	Fees Totals	\$55,509	\$86,746	\$57,700	\$57,350
	Miscellaneous				
10-00-3517	Revenue - Arena - Gate/Concessions	\$800	\$0	\$800	\$0
10-00-3530	Interest Income	\$43,457	\$30,000	\$130,000	\$110,000
10-00-3533	Capital Credit Retirement	\$2,482	\$0	\$257	\$0
10-00-3544	Donations - Parks	\$50	\$0	\$0	\$0
10-00-3545	Donations - Fairgrounds	\$0	\$0	\$8,700	\$5,000
10-00-3580	Miscellaneous	\$957	\$1,000	\$4,000	\$1,000
	Miscellaneous Totals	\$47,746	\$31,000	\$143,757	\$116,000
	GENERAL FUND REVENUE TOTALS	\$1,552,546	\$2,906,407	\$2,346,163	\$3,266,633
	GENERAL FUND EXPENSES				
	General Payroll				
10-00-4113	Salaries and wages	\$59,774	\$74,745	\$66,942	\$86,282
10-00-4111	Town Manager Compensation	\$22,625	\$26,450	\$27,834	\$31,423
10-00-4135	Mayor and Trustee Stipends	\$4,659	\$5,136	\$4,800	\$4,800
10-00-4142	Group Health/Vision/Dental Insurance	\$9,772	\$19,800	\$9,954	\$32,697

Account Number	Account Description	2022 Actual	2023 Budget	2023 Estimated Actual	2024 Adopted Budget
10-00-4144	FICA/Medicare Expense	\$1,842	\$1,467	\$1,939	\$1,707
10-00-4145	Retirement Expenses	\$5,821	\$8,096	\$6,248	\$9,416
10-00-4148	Unemployment	\$164	\$288	\$190	\$339
10-00-4149	Workers Compensation	\$204	\$167	\$237	\$196
	General Payroll Totals	\$104,860	\$136,149	\$118,144	\$166,861
	General Expenditures				
10-00-4310	Postage, Freight & Delivery	\$184	\$500	\$2,000	\$2,000
10-00-4311	Office Supplies	\$514	\$2,000	\$2,000	\$3,000
10-00-4314	Operating Supplies	\$6,371	\$3,600	\$3,600	\$8,100
10-00-4319	COVID-19 Response Expenditures	\$0	\$0	\$0	\$0
10-00-4325	Fuel Tax Expense	\$860	\$1,000	\$800	\$1,000
10-00-4330	Contract Labor-General - Administrator	\$0	\$0	\$0	\$0
10-00-4332	Caselle Service Agreement	\$7,331	\$8,064	\$7,331	\$11,431
10-00-4335	Bank Service Charges	\$49	\$50	\$100	\$100
10-00-4336	Audit Expense	\$6,500	\$6,750	\$6,750	\$6,750
10-00-4338	Dues & Subscriptions	\$2,796	\$3,200	\$3,200	\$3,200
10-00-4343	Work Attire	\$1,243	\$700	\$700	\$700
10-00-4345	Education & Training	\$911	\$2,500	\$1,000	\$3,500
10-00-4347	Economic Development & Events	\$15,343	\$41,000	\$25,000	\$41,000
10-00-4348	Website Fees/Computer Software	\$14,134	\$18,000	\$18,000	\$20,000
10-00-4350	Charitable Donations -Discretionary Funds	\$9,000	\$10,000	\$9,100	\$14,000
10-00-4352	Legal	\$10,628	\$15,000	\$12,000	\$15,000
10-00-4353	Professional/Other	\$76,862	\$215,000	\$63,000	\$185,000
10-00-4354	Treasurer's Fees	\$401	\$600	\$500	\$600
10-00-4355	License, Fees & Permits	\$461	\$600	\$450	\$600
10-00-4366	Repairs & Maintenance	\$1,649	\$5,000	\$2,000	\$5,000
10-00-4376	Miscellaneous	\$563	\$1,000	\$500	\$1,000
10-00-4381	Advertising & Publishing	\$23	\$500	\$2,000	\$2,000
10-00-4393	Travel & Reimburse	\$3,621	\$3,000	\$1,000	\$3,000
10-08-4398	Broadband Utilities			\$400	\$3,000
10-00-4398	Utilities	\$7,159	\$7,474	\$7,883	\$9,854
10-00-4399	Insurance - Property and Casualty	\$11,643	\$11,288	\$13,056	\$14,362
	General Expenditures Totals	\$178,245	\$356,826	\$182,370	\$354,196
	Grant Projects				
	Codification Project	\$3,050	\$6,250	\$6,250	\$0
	Grant - DOLA Broadband	\$33,441	\$1,680,000	\$250,000	\$300,000
	Grant Expenses - Broadband (non-DOLA)	\$152,568	\$65,442	\$650,000	\$775,000
	Grant - DOLA Comp Plan Update			\$15,000	\$50,000
	Grant - Colorado River District	\$0	\$0	\$25,000	\$35,000
	Grant School Trail	\$19,208	\$0	\$0	\$0
	Grant - AGNC	\$2,273	\$5,000	\$0	\$3,000
	Grant Projects	\$210,540	\$1,756,692	\$946,250	\$1,163,000
	Capital Outlay	\$7,855	\$40,000	\$10,000	\$43,000
	General Capital Totals	\$7,855	\$40,000	\$10,000	\$43,000
	Land Use Expenditures				
10-01-4352	Legal - Land Use	\$135	\$1,000	\$500	\$1,000
10-01-4353	Professional - Land Use	\$2,168	\$10,000	\$3,000	\$10,000
10-01-4381	Advert & Publishing - Land Use	\$0	\$0	\$0	\$0
	Land Use Expenditures Totals	\$2,303	\$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	\$4,000
10-02-4340	Election Expense	\$0	\$0	\$0	\$15,000
10-02-4345	Education & Training -Election	\$0	\$0	\$0	\$2,000
10-02-4352	Legal - Election	\$0	\$0	\$0	\$2,000
10-02-4381	Advertising & Publishing	\$0	\$0	\$0	\$2,000
10-02-4393	Travel & Reimburse - Election	\$0	\$0	\$0	\$0

Account Number	Account Description	2022 Actual	2023 Budget	2023 Estimated Actual	2024 Adopted Budget
	Election Expenditures Totals	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$25,000</u>
	<u>Van Payroll</u>				
10-06-4113	Wages Van	\$1,712	\$2,330	\$1,638	\$2,517
10-06-4144	FICA/Medicare & Soc. Sec. Van	\$131	\$178	\$125	\$193
10-06-4148	Unemployment Insurance	\$2	\$7	\$3	\$8
10-06-4149	Worker's Comp Insurance	\$107	\$125	\$76	\$135
	Van Payroll Totals	<u>\$1,952</u>	<u>\$2,641</u>	<u>\$1,842</u>	<u>\$2,853</u>
	<u>Van Expenditures</u>				
10-06-4325	Mileage reimbursement	\$913	\$0	\$1,500	\$0
10-06-4352	Fuel Van	\$0	\$1,800	\$0	\$1,800
10-06-4393	Repairs & Maintenance Van	\$0	\$1,000	\$0	\$1,000
10-06-4399	Insurance - Property & Casualty	\$248	\$250	\$264	\$300
	Van Expenditures Totals	<u>\$1,162</u>	<u>\$3,050</u>	<u>\$1,764</u>	<u>\$3,100</u>
	Van Totals	<u>\$3,113</u>	<u>\$5,691</u>	<u>\$3,606</u>	<u>\$5,953</u>
	<u>Library Expenditures</u>				
10-10-4366	Repairs & Maint Library	\$1,359	\$23,500	\$21,500	\$3,000
10-10-4398	Utilities Library	\$3,379	\$3,200	\$4,016	\$5,019
	Library Expenditures Total	<u>\$4,738</u>	<u>\$26,700</u>	<u>\$25,516</u>	<u>\$8,019</u>
	<u>Marshal Payroll</u>				
10-20-4113	Salaries and wages	\$128,693	\$145,655	\$96,261	\$98,636
10-20-4142	Group Health/Vision/Dental Insurance Marshal	\$19,863	\$34,740	\$17,000	\$23,080
10-20-4143	Disability Marshal	\$3,612	\$4,078	\$2,746	\$2,762
10-20-4144	FICA/Medicare Expense Marshal	\$1,880	\$2,112	\$1,500	\$1,430
10-20-4145	Retirement Expense Marshal	\$10,772	\$11,652	\$8,000	\$7,891
10-20-4148	Unemployment Insurance	\$257	\$437	\$200	\$296
10-20-4149	Work Comp Insurance Marshal	\$3,537	\$4,292	\$2,607	\$2,761
	Marshal Payroll Totals	<u>\$168,613</u>	<u>\$202,966</u>	<u>\$128,314</u>	<u>\$136,856</u>
	<u>Marshal Expenditures</u>				
10-20-4314	Operating Supplies Marshal	\$4,210	\$6,500	\$6,629	\$5,000
	School Safety Program	\$0	\$6,000	\$0	\$500
10-20-4325	Fuel Marshal	\$6,382	\$7,000	\$4,000	\$3,000
10-20-4326	Dispatch/Cell Phone	\$13,456	\$16,000	\$16,000	\$17,600
10-20-4327	Uniforms Marshal	\$421	\$3,800	\$1,559	\$2,000
10-20-4330	Investigative Expense	\$662	\$1,000	\$0	\$1,000
10-20-4332	Rental Expenditure	\$600	\$600	\$600	\$600
10-20-4338	Dues & Subscriptions Marshal	\$0	\$400	\$192	\$400
10-20-4345	Education & Training Marshal	\$0	\$2,500	\$160	\$2,500
10-20-4348	Computer and Software Expense	\$0	\$0	\$2,000	\$2,000
10-20-4353	Professional	\$0	\$1,500	\$0	\$0
10-20-4366	Repairs & Maint Marshal	\$12,124	\$8,500	\$3,000	\$2,000
10-20-4393	Travel & Reimburse Marshal	\$40	\$2,000	\$98	\$2,000
10-20-4398	Utilities Marshal	\$722	\$750	\$643	\$750
10-20-4399	Insurance Marshal - Property & Casualty	\$9,260	\$9,222	\$9,478	\$8,000
	Marshal Expenditures Totals	<u>\$47,877</u>	<u>\$65,772</u>	<u>\$44,359</u>	<u>\$47,350</u>
	<u>Marshal Capital</u>				
10-20-4940	Capital Outlay Marshal	40,879	46,000	25,378	10,000
	Marshal Capital Totals	<u>\$40,879</u>	<u>\$46,000</u>	<u>\$25,378</u>	<u>\$10,000</u>
	<u>Public Works Payroll</u>				
10-30-4113	Salaries and wages	\$71,543	\$76,553	\$71,614	\$99,812
10-30-4142	Group Health/Vision/Dental Insurance Public Works	\$17,343	\$22,620	\$17,335	\$32,697
10-30-4144	FICA Medicare Expense Public Works	\$948	\$1,110	\$946	\$1,398
10-30-4145	Retirement Expense Public Works	\$5,858	\$6,124	\$6,063	\$7,711
10-30-4148	Unemployment Insurance	\$144	\$230	\$143	\$289
10-30-4149	Work Comp Insurance Pub. Wks.	\$3,021	\$3,149	\$3,125	\$4,041
	Public Works Payroll Total	<u>\$98,857</u>	<u>\$109,786</u>	<u>\$99,225</u>	<u>\$145,948</u>
	<u>Public Works Expenditures</u>				
10-30-4312	O.S. - PW Road, Street, Bridge	\$0	\$0	\$0	\$0
10-30-4313	Operating Supplies Public Works	\$0	\$0	\$0	\$0
10-30-4314	Operating Supplies Public Work	\$11,752	\$12,000	\$9,000	\$12,000
10-30-4316	Equipment Acquisition	\$1,724	\$8,000	\$6,000	\$8,000
10-30-4325	Fuel Public Works	\$6,338	\$6,000	\$5,911	\$6,502

Account Number	Account Description	2022 Actual	2023 Budget	2023 Estimated Actual	2024 Adopted Budget
10-30-4330	Contract Services - Snow Removal	\$0	\$2,500	\$4,000	\$5,000
	Contract Services - Fire Prevention		\$20,000	\$15,000	\$35,000
10-30-4338	Dues & Subscriptions Pub. Wks.	\$0	\$500	\$500	\$500
10-30-4343	Work Attire	\$565	\$2,000	\$1,000	\$2,000
10-30-4345	Education & Training Public Wk.	\$1,446	\$1,500	\$1,000	\$1,500
10-30-4348	Computer and Software Expense	\$500	\$500	\$500	\$500
10-30-4353	Professional Public Works	\$7	\$25,000	\$0	\$25,000
10-30-4364	R & M Streets & Bridges	\$6,500	\$120,000	\$8,000	\$120,000
10-30-4365	R & M Snow Removal	\$5,443	\$3,500	\$2,500	\$2,500
10-30-4366	R & M Public Works	\$11,894	\$12,500	\$12,000	\$10,000
10-30-4393	Travel & Reimb Public Works	\$0	\$2,000	\$3,000	\$3,000
10-30-4397	Utilities Street Lights	\$5,096	\$5,000	\$4,607	\$5,759
10-30-4398	Utilities Public Works	\$10,777	\$10,897	\$11,252	\$14,065
10-30-4399	Insurance - Property & Casualty	\$3,022	\$3,005	\$3,213	\$3,534
	Public Works Expenditures Totals	\$65,064	\$234,902	\$87,483	\$254,860
	Public Works Capital				
10-30-4940	Capital Outlay - Public Works	14,194	60,000	7,500	60,000
	Public Works Capital Total	\$14,194	\$60,000	\$7,500	\$60,000
	Facilities Payroll				
	Facilities Expenditures				
10-70-4940	Capital	\$1,592	\$20,000	\$0	\$40,000
	Facilities/Buildings Expenditures Totals	\$1,592	\$20,000	\$0	\$40,000
	Municipal Court Payroll				
10-40-4113	Salaries and wages	4,263	7,194	5,659	1,942
10-40-4142	Group Health/Vision/Dental Insurance Mun. Court	1,200	2,400	800	962
10-40-4144	FICA Medicare Expense Mun. Court	139	104	138	28
10-40-4145	Retirement Expense Mun. Court	233	576	374	155
10-40-4148	Unemployment Insurance	9	22	11	6
10-40-4149	Work Comp Insurance Mun. Court	11	13	14	3
	Municipal Court Payroll Total	\$5,855	\$10,308	\$6,996	\$3,097
	Municipal Court Expenditures				
10-40-4352	Legal & Professional Mun Court	\$4,093	\$5,044	\$6,000	\$5,000
10-40-4393	Travel & Reimb Municipal Court	\$0	\$0	\$0	\$0
	Municipal Court Expenditures Totals	\$4,093	\$5,044	\$6,000	\$5,000
	Parks Payroll				
10-50-4113	Salaries and wages	\$8,870	\$9,910	\$12,350	\$35,121
10-50-4114	Wages Parks - Temporary	\$13,075	\$20,988	\$14,371	\$0
10-50-4142	Group Health/Vision/Dental Insurance Parks	\$0	\$3,000	\$0	\$14,425
10-50-4144	FICA/Medicare Expense Parks	\$1,138	\$448	\$1,463	\$447
10-50-4145	Retirement Expense Parks	\$710	\$793	\$733	\$2,227
10-50-4148	Unemployment Insurance	\$45	\$93	\$53	\$93
10-50-4149	Work Comp Insurance Parks	\$1,311	\$1,097	\$1,499	\$1,391
	Parks Payroll Totals	\$25,148	\$36,328	\$30,468	\$53,704
	Parks Expenditures				
10-50-4314	Operating Supplies Parks	\$2,079	\$2,500	\$500	\$4,500
10-50-4325	Fuel Parks	\$1,682	\$1,500	\$2,200	\$1,500
10-50-4366	Repairs & Maint Parks	\$2,443	\$12,000	\$4,500	\$12,000
10-50-4397	Utilities Terrell Park	\$8,264	\$6,000	\$12,987	\$16,234
10-50-4398	Utilities Parks	\$5,922	\$7,000	\$4,694	\$5,868
10-50-4399	Insurance Property & Casualty	\$559	\$560	\$594	\$653
	Parks Expenditures Totals	\$20,949	\$29,560	\$25,475	\$40,755
	Parks Capital				
10-50-4940	Capital Outlay	\$13,492	\$1,000	\$0	\$40,000
10-50-4941	Capital Outlay Terrell Park	\$0	\$5,000	\$2,500	\$2,500
10-50-4942	Capital Outlay Gandhi Park	\$2,150	\$41,000	\$4,000	\$36,000
	Parks Capital Totals	\$15,642	\$47,000	\$6,500	\$78,500
	Summer Rec Payroll				
	Wages Summer Rec	\$0	\$0		\$0
	FICA/Medicare & Soc. Sec. Summer Rec	\$0	\$0		\$0
	Summer Rec Payroll Totals	\$0	\$0		\$0
	Summer Rec Expenditures				
10-51-4314	Operating Supplies Summer Rec	\$0	\$5,000	\$0	\$0

Account Number	Account Description	2022 Actual	2023 Budget	2023 Estimated Actual	2024 Adopted Budget
10-51-4338	Program Costs Summer Rec	\$0	\$5,000	\$0	\$5,000
10-51-4353	Contract Summer Rec Coordinator	\$0	\$20,000	\$0	\$0
	Summer Rec Expenditures Totals	\$0	\$30,000	\$0	\$5,000
	<u>Fairgrounds/Arena Expenditures</u>				
10-54-4314	Operating Supplies Arena	\$0	\$0	\$0	\$0
10-54-4352	Legal & Professional Arena	\$2,070	\$25,000	\$0	\$25,000
10-54-4366	Repairs & Maint Arena	\$3,435	\$4,500	\$2,000	\$4,000
10-54-4398	Utilities Arena (Fairgrounds)	\$3,373	\$3,500	\$5,142	\$6,428
10-54-4399	Insurance - Property & Casualty	\$343	\$345	\$365	\$402
	Arena Grant	\$0	\$0	\$0	\$0
	Arena Expenditures Totals	\$9,222	\$33,345	\$7,507	\$35,829
	<u>Arena Capital Expenditures</u>				
10-54-4940	Capital Outlay Arena	0	10,000	0	10,000
	Arena Capital Totals	\$0	\$10,000	\$0	\$10,000
	<u>Auditorium Expenditures</u>				
10-60-4352	Legal & Professional Auditorium	\$50,150	\$0	\$25,000	\$50,000
10-60-4366	Repairs & Maint - Auditorium	\$0	\$2,000	\$30,000	\$2,000
10-60-4398	Utilities Auditorium	\$4,260	\$2,500	\$7,333	\$9,166
	Auditorium - Capital	\$0	\$364,000	\$10,000	\$1,300,000
	Auditorium Expenditures Totals	\$54,410	\$368,500	\$72,333	\$1,361,166
	<u>General Miscellaneous</u>				
	Reserve for compensation adjustments	\$0	\$4,287	\$0	\$50,000
	Contingency	\$0	\$50,000	\$0	\$200,000
	Transfer for lease payment (Capital Projects fund)	\$0	\$0	\$0	\$0
	Transfer to Water				
	Transfer to Sewer				
	Total General Miscellaneous	\$0	\$54,287	\$0	\$250,000
	BEGINNING FUND BALANCE	\$2,510,847	\$2,920,175	\$2,979,345	\$3,488,582
	GENERAL FUND REVENUE TOTAL	\$1,552,546	\$2,906,407	\$2,346,163	\$3,266,633
	GENERAL FUND EXPENDITURE TOTAL	\$1,084,048	\$3,696,855	\$1,836,926	\$4,315,094
	REVENUES OVER EXPENDITURES	\$468,498	-\$790,449	\$509,237	-\$1,048,461
	ENDING FUND BALANCE	\$2,979,345	\$2,129,726	\$3,488,582	\$2,440,120

Account Number	Account Description	2022 Actual	2023 Budget	2023 Estimated Actual	2024 Adopted Budget
	WATER FUND REVENUES				
	Water Grants				
	Grant - CDPHE Small Communities	48,058	328,000	60,000	240,000
	Water Grants Total	<u>48,058</u>	<u>328,000</u>	<u>60,000</u>	<u>240,000</u>
	Water Fees				
51-00-3412	Out of Town Surcharge	\$36	\$0	\$36	\$0
51-00-3414	Water Monthly User Fees	\$163,790	\$171,150	\$165,000	\$173,250
51-00-3416	Water Tap Fees	\$4,500	\$0	\$0	\$0
51-00-3490	Finance Charges	\$672	\$200	\$700	\$200
51-00-3491	Returned Check Fee	\$40	\$20	\$40	\$20
	Water Fees Total	<u>\$169,039</u>	<u>\$171,370</u>	<u>\$165,776</u>	<u>\$173,470</u>
	Bulk Water Fees				
51-00-3717	Bulk Water Fees	\$31,741	\$33,462	\$30,000	\$31,500
	Bulk Water Fees Total	<u>\$31,741</u>	<u>\$33,462</u>	<u>\$30,000</u>	<u>\$31,500</u>
	WATER REVENUES TOTAL	<u>\$248,838</u>	<u>\$532,832</u>	<u>\$255,776</u>	<u>\$444,970</u>
	Water Fund Expenditures				
	Water Payroll				
51-00-4113	Salaries and wages	\$28,631	\$32,433	\$29,412	\$37,174
51-00-4142	Group Health/Vision/Dental Insurance Water	\$3,850	\$9,720	\$3,597	\$15,387
51-00-4144	FICA/Medicare Expense	\$487	\$470	\$473	\$533
51-00-4145	Retirement Expenses	\$2,272	\$2,595	\$2,497	\$2,940
51-00-4148	Unemployment Insurance	\$58	\$97	\$59	\$110
51-00-4149	Work Comp Insurance Water	\$208	\$645	\$216	\$777
	Water Payroll Total	<u>\$35,506</u>	<u>\$45,960</u>	<u>\$36,252</u>	<u>\$56,920</u>
	Operational Expenditures				
51-00-4310	Postage & Freight Water	\$1,676	\$2,000	\$1,748	\$2,000
51-00-4314	Operating Supplies Water -Dist.	\$73	\$0	\$0	\$0
51-00-4315	Operating Supplies	\$5,315	\$11,400	\$7,000	\$7,000
51-00-4316	Operating Equipment	\$0	\$19,250	\$10,000	\$1,000
51-00-4330	Contract Labor Water - Oper @ 65%	\$25,900	\$25,740	\$25,740	\$26,520
51-00-4335	Bank Service Charges	95	95	100	95
51-00-4336	Audit Expense	\$3,250	\$3,375	\$3,375	\$3,375
51-00-4338	Dues & Subscriptions Water	\$300	\$350	\$300	\$350
51-00-4345	Education & Training Water	\$0	\$2,500	\$0	\$5,000
51-00-4348	Computer/Network Services	\$2,649	\$7,500	\$7,005	\$7,500
51-00-4352	Legal Water	\$0	\$2,500	\$0	\$2,500
51-00-4353	Professional/Engineering Water	\$5,455	\$20,000	\$10,000	\$10,000
51-00-4355	License, Fees & Permits Water	\$488	\$1,000	\$500	\$1,000
51-00-4365	Repairs & Maint Springs Pump Stn	\$5,052	\$5,000	\$5,500	\$5,000
51-00-4366	Repairs & Maint. Water Distrib	\$13,314	\$10,500	\$10,000	\$10,500
51-00-4367	Repairs & Maint. Water Treatment	\$1,890	\$3,000	\$2,000	\$3,000
51-00-4380	Bad Debt Expense	\$0	\$50	\$0	\$50
51-00-4393	Travel & Reimburse - Water	\$0	\$500	\$0	\$3,000
51-00-4397	Utilities Springs Pump Station	\$4,964	\$5,402	\$5,354	\$6,693
51-00-4398	Utilities Water	\$5,789	\$6,089	\$5,001	\$6,252
51-00-4399	Insurance - Property & Casualty	\$7,318	\$7,300	\$7,780	\$8,558
	Water Expenditures Total	<u>\$83,529</u>	<u>\$133,551</u>	<u>\$101,403</u>	<u>\$109,393</u>
	Water Grant Expenditures				
51-00-4590	Grant - CDPHE Small Communities	0	328,000	60,000	240,000
	Water Grant Expenditures Total	<u>0</u>	<u>328,000</u>	<u>60,000</u>	<u>240,000</u>
	Water Capital				
51-00-4940	Capital Outlay Water	0	37,000	0	97,000
	Water Capital Total	<u>\$0</u>	<u>\$37,000</u>	<u>\$0</u>	<u>\$97,000</u>
	Bulk Water Expenditures				
51-07-4352	Legal & Professional Bulk Water	\$0	\$1,172	\$1,172	\$1,300
51-07-4366	Repairs & Maint - Bulk Water	\$223	\$500	\$500	\$500
51-07-4398	Utilities Bulk Water	\$73	\$180	\$100	\$180
	Bulk Water Expenditures Total	<u>\$295</u>	<u>\$1,852</u>	<u>\$1,772</u>	<u>\$1,980</u>
	BEGINNING UNRESTRICTED NET POSITION	<u>\$466,132</u>	<u>\$597,611</u>	<u>\$595,640</u>	<u>\$651,988</u>
	WATER FUND REVENUE TOTAL	<u>248,838</u>	<u>532,832</u>	<u>255,776</u>	<u>444,970</u>
	WATER FUND EXPENDITURES TOTAL	<u>\$119,330</u>	<u>\$546,362</u>	<u>\$199,428</u>	<u>\$505,293</u>
	REVENUES OVER EXPENDITURES	<u>129,508</u>	<u>(13,530)</u>	<u>56,348</u>	<u>(60,323)</u>
	ENDING UNRESTRICTED NET POSITION	<u>\$595,640</u>	<u>\$584,081</u>	<u>\$651,988</u>	<u>\$591,665</u>

Account Number	Account Description	2022 Actual	2023 Budget	2023 Estimated Actual	2024 Adopted Budget
	SEWER FUND				
	SEWER FUND REVENUES				
	<u>Sewer Fees</u>				
52-00-3410	Sewer Monthly User Fees	\$134,055	\$146,995	\$146,274	\$160,901
52-00-3412	Sewer Tap Fees	\$9,000	\$0	\$4,500	\$0
52-00-3490	Finance Charges	\$582	\$200	\$700	\$700
	Sewer Fees Total	\$143,637	\$147,195	\$151,474	\$161,601
	SEWER FUND REVENUES TOTAL	\$143,637	\$147,195	\$151,474	\$161,601
	<u>Sewer Payroll</u>				
52-00-4113	Salaries and wages	\$28,630	\$32,433	\$29,411	\$37,174
52-00-4142	Group Health/Vision/Dental Insurance Sewer	\$3,850	\$9,720	\$3,597	\$15,387
52-00-4144	FICA/Medicare Expense	\$487	\$470	\$472	\$533
52-00-4145	Retirement Expenses	\$2,272	\$2,595	\$2,497	\$2,940
52-00-4148	Unemployment Insurance	\$57	\$97	\$58	\$110
52-00-4149	Work Comp Insurance Sewer	\$208	\$645	\$216	\$777
	Sewer Payroll Total	\$35,505	\$45,960	\$36,251	\$56,920
	<u>Sewer Expenditures</u>				
52-00-4310	Postage & Freight Sewer	\$0	\$650	\$650	\$650
52-00-4315	Operating Supplies Sewer	\$5,310	\$10,200	\$9,000	\$10,200
52-00-4316	Operating Equipment	\$1,375	\$0	\$0	\$5,000
52-00-4330	Contract Labor Sewer - Oper @35%	\$13,860	\$13,860	\$13,860	\$14,280
52-00-4336	Audit Expense	\$3,250	\$3,375	\$3,375	\$3,375
52-00-4338	Dues & Subscriptions Sewer	\$0	\$200	\$0	\$200
52-00-4345	Education & Training Sewer	\$0	\$1,500	\$0	\$1,500
52-00-4348	Computer/Network Services			\$1,500	\$1,500
52-00-4352	Legal Sewer	\$0	\$3,000	\$0	\$3,000
52-00-4353	Professional/Engineering Sewer	\$3,066	\$15,000	\$5,000	\$15,000
52-00-4355	License, Fees & Permits Sewer	\$2,158	\$1,600	\$1,500	\$1,600
52-00-4366	Rep.& Maint. Sewer -collection	\$8,736	\$11,500	\$9,000	\$11,500
52-00-4367	Rep.& Maint. Sewer -treatment	\$1,455	\$7,000	\$4,000	\$7,000
52-00-4380	Bad Debt Expense - Sewer	\$0	\$50	\$0	\$50
52-00-4393	Travel & Reimburse - Sewer	\$0	\$500	\$0	\$500
52-00-4398	Utilities Sewer	\$24,472	\$26,289	\$10,915	\$13,644
52-00-4399	Insurance Property & Casualty	\$973	\$1,000	\$1,035	\$1,139
	Sewer Expenditures Total	\$64,654	\$95,724	\$59,835	\$90,137
	<u>Sewer Capital</u>				
52-00-4940	Capital Outlay Sewer	0	95,000	0	50,000
	Sewer Capital Total	0	95,000	0	50,000
	<u>School Lift Stn. Expenditures</u>				
52-01-4314	Oper. Supp. School Lift Stn.	\$0	\$2,500	\$2,500	\$2,500
52-01-4366	Repairs & Maint. School Lift Stn	\$0	\$1,000	\$0	\$1,000
52-01-4398	Utilities School Lift Station	\$722	\$759	\$757	\$946
52-01-4399	Insurance School Lift Station	\$211	\$210	\$225	\$248
	School Lift Stn. Expenditures Total	\$934	\$4,469	\$3,482	\$4,693
	BEGINNING UNRESTRICTED NET POSITION	\$166,303	\$202,093	\$208,848	\$260,754
	SEWER FUND REVENUES TOTAL	\$143,637	\$147,195	\$151,474	\$161,601
	SEWER FUND EXPENDITURES TOTAL	\$101,093	\$241,152	\$99,567	\$201,751
	REVENUES OVER EXPENDITURES	\$42,545	(\$93,957)	\$51,907	(\$40,149)
	ENDING UNRESTRICTED NET POSITION	\$208,848	\$108,136	\$260,754	\$220,605

Account Number	Account Description	2022 Actual	2023 Budget	2023 Estimated Actual	2024 Adopted Budget
	CONSERVATION TRUST FUND				
	CONS. TRUST FUND REVENUES				
73-00-3140	Conservation Trust Funds	4,732	4,500	4,864	5,000
	Interest Income	755	500	500	500
	Cons. Trust Revenue Total	<u>\$5,487</u>	<u>\$5,000</u>	<u>\$5,364</u>	<u>\$5,500</u>
	<u>Cons.Trust Fund Parks Capital</u>				
73-54-4940	Capital Fairgrounds	0	0	0	0
	Cons.Trust Fund Parks Capital Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	CTF BEGINNING FUND BALANCE	\$41,846	\$46,970	\$47,333	\$52,696
	CTF REVENUES TOTAL	<u>\$5,487</u>	<u>\$5,000</u>	<u>\$5,364</u>	<u>\$5,500</u>
	CTF EXPENDITURES TOTAL	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	REVENUES OVER EXPENDITURES	<u>\$5,487</u>	<u>\$5,000</u>	<u>\$5,364</u>	<u>\$5,500</u>
	CTF ENDING FUND BALANCE	\$47,333	\$51,970	\$52,696	\$58,196

	Compensation	Retirement & Payroll Taxes	Allowance for Insurance	Total
Mayor/Trustee Stipends	4,800	454	0	5,254
Clerk/Treasurer	68,182	6,766	19,234	94,182
Town Manager Additional pay	31,423	3,118	0	34,541
Admin Assistant	38,848	3,855	19,234	61,936
Finance Director (24 hrs/wk)	42,049	4,173	19,234	65,455
Marshal	85,000	11,025	19,234	115,258
Deputy Marshal	0	0	0	0
Third Deputy not requested 2024	0	0	0	0
Public Works Supervisor	68,607	9,893	19,234	97,733
Public Works Water/Sewer/Parks	42,828	6,176	19,234	68,238
<i>Parks Worker (32 hrs/wk)</i>	34,263	4,941	19,234	58,437
Van Operator	2,517	336	0	2,853
Public Works/Parks temp	3,000	383	0	3,383
Cost of Employees	421,517	51,119	134,635	607,271
Contract:				
Judge	4,462			4,462
Water/Sewer Operator	40,800			40,800
Cost of Contractors		0		45,262
Total Cost of Staffing				652,533