

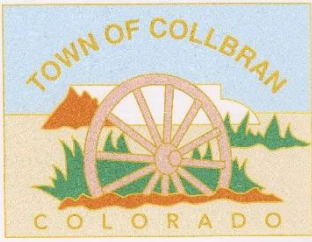


2025 Budget

Kendall Wilcox, Mayor
Jessica Price, Mayor Pro-tem
Matilda Evans, Trustee
Gary Winkleblack, Trustee
Lorraine Zentz, Trustee

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TO: Town of Collbran Mayor and Trustees

FM: Melonie Matarozzo and Karla Distel

RE: 2025 Proposed Budget

Attached please find the budget for the fiscal year beginning January 1, 2025, and ending December 31, 2025. The budgeted funds are accounted for using the modified accrual basis of accounting.

Since the Town's primary income source for general operations is sales tax revenue, we are pleased to report that year-to-date sales tax revenues are up around 1.5% over last year, which was a record year for sales tax collections. The Town sales tax generates about \$110,000 and the Town's share of the County sales tax (generated by sales in all of Mesa County) contributes in excess of \$1 million, or about 60% of total revenue. Thus, the Town budget is heavily dependent upon the larger Mesa County economy. Although there is still a risk of an economic downturn and the jobs market has cooled at all levels, consumer spending remains strong and the Federal Reserve Board has recently lowered the fed funds rate, which may reduce the likelihood of recession. We have developed the 2025 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 a slowing in consumer spending and tourism and with inflation cooling, we have added around 5% to line items for supplies, utilities and many services.

As many of the Town's capital projects move toward completion, we have proposed design and master planning assistance for the parks and fairgrounds so they can be the next area of focus.

The Town remains in a very healthy position financially and is well positioned to continue to work on priority projects in 2025 and continue to implement the Capital Improvement Plan.

- The Town's general fund balance increased in 2023 by \$533,287 to \$3,512,631, with just under \$3.4 million representing resources available to spend. The water and sewer funds have \$921,822 in unrestricted net position, an increase of \$56,760 over 2022.
- For the 2024 budget year, it is projected that the Town's overall fund balances will increase by about \$182,500 compared to 2023. General Fund reserves are projected to increase by approximately \$78,000, conservation trust fund reserves will be increased by about \$7,000, water reserves will increase by about \$98,000 and sewer reserves will decrease by about \$500.

- The 2025 Budget proposes utilizing around \$1.19 million 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 public works department. 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.
- As work began on the auditorium, some additional costs related to asbestos that will need remediated have been identified. Since the Board has not yet had time to review and approve the extra expenditure, we have included a contingency amount of \$600,000 in the proposed budget that can be spent for the additional auditorium work, upon approval of the Board of Trustees in 2025.
- The Town was recently awarded \$1 million in funding through the Energy Impact Assistance Program for construction of an extension of the Town's water supply to the new Plateau Valley school building, along with a 200,000-gallon storage tank. All of the matching funds for this project, estimated to be \$1.33 million, will be provided by the Plateau Valley School District. We have adjusted grant revenues and the budget for public works for 2025 to reflect this construction project.
- In addition to including the contingency amount for the auditorium and the school waterline, as mentioned above, the key changes to the final budget compared to the draft budget presented on October 15 are:
 - We updated 12/31/2023 fund balances when the audit was complete.
 - We adjusted the timing of grant revenues and expenditures between 2024 and 2025 although the budget amounts were generally left the same. Grant-supported projects include the auditorium, broadband middle-mile, the Hoosier ditch study, the update to the comp plan and the water/wastewater capacity study.
 - We removed funding for the senior van program due to a lack of grant funding for the program, pursuant to direction from the Board.
 - We included \$20,000 for expenses in 2025 for the upcoming recall election.
 - We added \$10,000 to the parks capital budget to allow for a water source switch for irrigation at Terrell park.

Some highlights of departmental activity in 2024 and plans for 2025:

- Town Administration led multiple successful community events, including Fourth of July and Oktoberfest and a Community Cookout at Gandi Park. The Town's ordinances were codified and added to the website. The update to the comprehensive plan is underway, and in 2025, Administration has budgeted for an update to the Master Plan for the Fairgrounds and for planning and design at the Town's parks. The Town received a \$24,000 donation for playground equipment, and we have put in a placeholder in the 2025 budget for use of those funds.

- By the end of 2024, we expect to have the Town’s fiber lighted. 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.
- Work on the Auditorium rehabilitation and renovation continues and should be complete in mid-2025. We received \$855,000 in Community Development Block Grant (CDBG) grant funding for the renovations, along with \$200,000 from Mesa County to support the renovation.
- The Town has entered into an agreement for law enforcement services with the Mesa County Sheriff’s Department. The 2025 cost for the agreement will be \$350,000.
- The Town’s Street department purchased a street sweeper broom that has enabled them to improve the overall appearance and safety of Town streets. With assistance from Mesa County, grading and drainage work has been done on Cedar Crest Drive. We have included \$150,000 in the 2025 budget for improvements to the Main Street asphalt surface. The Town received additional funding from the Bureau of Land Management for wildfire fuel reduction and we continue to work with the Mesa County Sheriff’s Wildfire Management Team to remove excess fuels on some of the high-risk properties in Town and the Town’s 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 address necessary improvements to the Hoosier Ditch waterline, which will protect a redundant source of municipal supply. As part of the water/wastewater capacity study, testing revealed some valves and air vacs that need replaced on the waterline serving areas between downtown and Plateau City. We have included funds in the budget to repair those areas.
- 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. We will continue to monitor sludge levels to make sure discharge levels remain in the acceptable range.

In summary, this 2025 proposed budget represents a cautious, conservative approach. If the economic forecast worsens beyond what we have projected, we can postpone projects that are in the 2025 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. 2024-12
SERIES OF 2024

A RESOLUTION OF THE TOWN OF COLLBRAN, COLORADO, REGARDING THE ANNUAL APPROPRIATION FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2025, AND ENDING DECEMBER 31, 2025.

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, 2025, and ending December 31, 2025, 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 3, 2024, 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 2024 together with revenue of the Town of Collbran for the year beginning January 1, 2025, and ending December 31, 2025, 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. 2024-10, Series of 2024, 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, except that no amounts included in the proposed budget for 2025 identified as "budget contingency", including amounts specifically designated as "Contingency – Auditorium" shall be expended or committed unless specifically authorized by resolution by the Board of Trustees, after proper notice and approval.

THIS RESOLUTION was read, passed, and adopted by the Board of Trustees of the Town of Collbran at a regular meeting held this 3rd day of December 2024.

TOWN OF COLLBRAN, COLORADO

By: *Doreen H. Hickey* 12/06/2024
Mayor

ATTEST:

[Signature]
Town Clerk/Treasurer



TOWN OF COLLBRAN, COLORADO
RESOLUTION NO. 2024-11
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 2024 TO HELP DEFRAY THE COST OF GOVERNMENT FOR THE TOWN OF COLLBRAN, COLORADO FOR THE 2025 BUDGET YEAR.

WHEREAS, the Board of Trustees of the Town of Collbran, Colorado has adopted the 2025 Budget pursuant to Resolution 2024-10; and

WHEREAS, the amount of money necessary to balance the budget for general operating purposes from property tax revenue is \$21,569; and

WHEREAS, the 2024 total taxable assessed valuation for the Town of Collbran as certified by the Mesa County Assessor on November 22, 2024, is \$2,920,980.

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 2025 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 2024; and
3. That the Clerk/Treasurer is hereby authorized and directed to certify to the County Commissioners of Mesa County, Colorado, the mill levy for the Town of Collbran as herein above determined and set pursuant to C.R.S. 39-5-128(1).

THIS RESOLUTION was read, passed, and adopted by the Board of Trustees of the Town of Collbran at a regular meeting held this 3rd day of December 2024.

TOWN OF COLLBRAN, COLORADO

By: *Kendall Wilson* 12/04/2024
Mayor

ATTEST:

Melissa Lopez
Town Clerk/Treasurer



**TOWN OF COLLBRAN, COLORADO
RESOLUTION NO. 2024-10
SERIES OF 2024**

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, 2025, AND ENDING DECEMBER 31, 2025.

WHEREAS, the Town Board of Trustees of the Town of Collbran, Colorado has worked with staff in developing the 2025 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 3, 2024, and interested taxpayers were given the opportunity to file or register any objections to said proposed budget; and

WHEREAS, the final draft 2025 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, 2025, and ending December 31, 2025.
3. 2025 Revenue and Expenditures for the General Fund and Enterprise Funds are:

Revenues	Expenditures
General Fund: \$4,899,876	General Fund: \$5,958,462
Water Fund: \$401,720	Water Fund: \$478,913
Sewer Fund: \$148,650	Sewer Fund: \$203,137
Conservation Trust Fund: \$5,500	Conservation Trust Fund: \$0

4. No amounts included in the proposed budget for 2025 identified as “budget contingency”, including amounts specifically designated as “Contingency – Auditorium” shall be expended or committed unless specifically authorized by resolution by the Board of Trustees, after proper notice and approval.

5. Furthermore, be it resolved that the Board of Trustees hereby adopt the 2025 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, 2025.”

THIS RESOLUTION was read, passed, and adopted by the Board of Trustees of the Town of Collbran at a regular meeting held this 3rd day of December 2024.

TOWN OF COLLBRAN, COLORADO

By: *Russell Wilson* 12/6/2024
Mayor

ATTEST:

Maria Moraga
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 2025; 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 3, 2024 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 3, 2024.

Budget Work Session dates:

October 15 – 6:00pm

November 5 – 6:00pm (following regular meeting)

November 19 – 6:00pm

December 3 – 6:00pm - Public Hearing & Adoption

GENERAL FUND	2023 Actual	2024 Projected	2025 Proposed Budget
BEGINNING FUND BALANCE	\$ 2,979,344	\$ 3,512,632	\$ 3,587,592
GENERAL FUND REVENUE TOTAL	\$ 2,220,371	\$ 2,449,615	\$ 4,899,876
GENERAL FUND EXPENDITURE TOTAL	\$ 1,687,083	\$ 2,374,656	\$ 5,958,462
REVENUES OVER EXPENDITURES	\$ 533,287	\$ 74,960	\$ (1,058,586)
ENDING FUND BALANCE	\$ 3,512,631	\$ 3,587,592	\$ 2,529,005
	TABOR EMERGENCY RESERVE:		\$129,500
	Operating Reserve 25%:		\$1,489,616
	Capital Reserve:		\$700,000
	TOTAL Assigned & Restricted		\$2,319,116
	UNASSIGNED		\$209,890
WATER FUND	2023 Actual	2024 Projected	2025 Proposed Budget
BEGINNING UNRESTRICTED NET POSITION	\$ 595,640	\$ 661,699	\$ 758,976
WATER FUND REVENUE TOTAL	\$ 229,317	\$ 253,060	\$ 401,720
WATER FUND EXPENDITURE TOTAL	\$ 163,258	\$ 155,784	\$ 478,913
REVENUES OVER EXPENDITURES	\$ 66,059	\$ 97,276	\$ (77,193)
ENDING UNRESTRICTED NET POSITION	\$ 661,699	\$ 758,976	\$ 681,783
	Operating Reserve: 25%		\$119,728
	Capital Reserve		\$562,054
	Total Assigned & Restricted:		\$681,783
	UNASSIGNED		
SEWER FUND	2023 Actual	2024 Projected	2025 Proposed Budget
BEGINNING UNRESTRICTED NET POSITION	\$208,848	\$260,123	\$259,603
SEWER FUND REVENUES TOTAL	\$151,730	\$153,000	\$148,650
SEWER FUND EXPENDITURES TOTAL	\$100,455	\$153,520	\$203,137
REVENUES OVER EXPENDITURES	\$51,275	(\$520)	(\$54,487)
ENDING UNRESTRICTED NET POSITION	\$260,123	\$259,603	\$205,115
	Operating Reserve: 25%		\$50,784
	Capital Reserve		\$154,331
	Total Assigned & Restricted:		\$205,115
	UNASSIGNED		\$0
CONSERVATION TRUST FUND	2023 Actual	2024 Projected	2025 Proposed Budget
CTF BEGINNING FUND BALANCE	\$47,333	\$55,091	\$62,142
CTF REVENUES TOTAL	\$7,758	\$7,050	\$5,500
CTF EXPENDITURES TOTAL	\$0	\$0	\$0
REVENUES OVER EXPENDITURES	\$7,758	\$7,050	\$5,500
CTF ENDING FUND BALANCE	\$55,091	\$62,142	\$67,642
ALL FUNDS	2023 Actual	2024 Projected	2025 Proposed Budget
BEGINNING FUND BALANCE TOTAL	\$3,831,165	\$4,489,546	\$4,668,311
BUDGET REVENUES TOTAL	\$2,609,176	\$2,862,725	\$5,455,746
BUDGET EXPENDITURES TOTAL	\$1,950,797	\$2,683,960	\$6,640,513
REVENUES OVER EXPENDITURES	\$658,379	\$178,766	(\$1,184,767)
ENDING FUND BALANCE TOTAL	\$4,489,544	\$4,668,312	\$3,483,545

Account Number	Account Description	2023 Actual	2024 Budget as adopted	2024 Budget as amended	2024 Estimated Actual	2025 Proposed Budget
	GENERAL FUND					
	GENERAL FUND REVENUES					
	Taxes					
10-00-3110	General Property Taxes	\$ 20,130	\$ 20,999	\$ 20,999	\$ 19,500	\$ 21,623
10-00-3120	Specific Ownership Taxes	2,492	2,250	2,250	2,250	2,250
10-00-3131	Town Sales Tax	146,526	105,000	105,000	115,000	110,000
10-00-3133	County Sales Tax Remittance	1,017,195	950,000	950,000	1,010,000	1,000,000
10-00-3135	Public Safety Sales Tax	15,247	14,000	14,000	14,000	14,000
10-00-3142	Cigarette Tax	616	200	200	400	200
10-00-3162	Mineral Leasing Tax	4,758	3,500	3,500	3,661	3,500
10-00-3164	Severance Tax	7,445	6,000	6,000	6,868	6,000
10-00-3166	State Property Tax Backfill				6,470	-
10-00-3170	Road and Bridge Tax	365	4,000	4,000	400	1,000
10-00-3171	Highway User Tax	13,681	13,000	13,000	15,000	13,000
	Taxes Totals:	\$1,228,455	\$1,118,949	\$1,118,949	\$1,193,549	\$1,171,573
	Registration					
10-00-3230	Motor Vehicle Registration	\$1,053	\$1,000	\$1,000	1,000	\$1,000
	Registration Totals:	\$1,053	\$1,000	\$1,000	\$1,000	\$1,000
	Grants/Intergovernmental					
10-00-3360	Grant - SHF	\$0	\$15,000	\$15,000	\$0	\$0
10-00-3361	Grant - Senior Van	\$1,056	\$1,584	\$1,584	\$396	\$0
10-00-3363	Grant - SIPA	\$0	\$0	\$0	\$0	\$0
10-00-3364	Grant - FML	\$0	\$0	\$0	\$0	\$0
	Grant - CDPHE	\$0	\$0	\$80,000	\$80,000	\$0
TBD	Grant - DOLA School waterline and tank extension					\$1,000,000
TBD	School contributions - School waterline and tank					\$1,330,000
10-00-3378	Grant - CDBG - Auditorium		\$0	\$855,040	\$0	\$855,040
10-00-3378	Other Grants - Auditorium		\$0	\$200,000	\$0	\$200,000
10-00-3365	Grant - DOLA Engineering/Design	\$2,749	\$0	\$0	\$0	\$0
10-00-3365	Grant DOLA - Administrative grants	\$0	\$25,000	\$25,000	\$37,000	\$13,000
10-00-3375	Grant - DOLA Broadband	\$736,830	\$300,000	\$300,000	\$238,000	\$0
10-00-3375	Grants - Broadband matching funds	\$0	\$775,000	\$775,000	\$639,000	\$0
	CARES Act Funding	\$0	\$0	\$0	\$0	\$0
10-00-3366	Grant Marshal	\$0	\$0	\$0	\$0	\$0
10-00-3368	Grant - School Trail Feasibility	\$0	\$0	\$0	\$0	\$0
10-00	Grant DOLA Business Façade	\$0	\$0	\$0	\$0	\$0
10-00	Grant-AGNC	\$0	\$0	\$0	\$0	\$0
10-00-3376	Grant - Colorado River District	\$11,688	\$21,750	\$21,750	\$0	\$35,063
10-00-3377	BLM Fire Mitigation	\$34,057	\$35,000	\$35,000	\$0	\$35,000
	Grants Totals	\$786,380	\$1,173,334	\$2,308,374	\$994,396	\$3,468,103

Account Number	Account Description	2023 Actual	2024 Budget as adopted	2024 Budget as amended	2024 Estimated Actual	2025 Proposed Budget
	Fees					
10-00-3410	Fees - Franchise	\$21,397	\$20,500	\$20,500	\$20,000	\$20,000
10-00-3418	Fees - Library	\$1,820	\$1,500	\$1,500	\$1,470	\$1,800
10-00-3419	Fees - Van	\$165	\$100	\$100	\$100	\$0
10-00-3420	Fees - Marshal	\$50	\$0	\$0	\$0	\$0
10-00-3421	Fees for Notary Services	\$31	\$100	\$100	\$100	\$100
10-00-3422	Fees for Copies, Faxes, & Misc.	\$47	\$50	\$50	\$50	\$50
10-00-3423	Fees - General License & Fees	\$1,300	\$500	\$500	\$1,500	\$1,500
10-00-3424	Fees - Land Use	\$800	\$1,000	\$1,000	\$500	\$500
10-00-3425	Fees & Fines - Municipal Court	\$3,296	\$2,500	\$2,500	\$0	\$0
10-00-3426	Fees for Summer Rec	\$0	\$0	\$0	\$0	\$0
10-00-3427	Fees for Parks/Rec Fairgrounds	\$1,120	\$1,000	\$1,000	\$500	\$1,000
10-00-3429	Fees for Auditorium	\$340	\$100	\$100	\$0	\$1,000
10-00-3431	Public Use License	\$26,792	\$30,000	\$30,000	\$28,500	\$30,000
10-00-3490	Penalties, Fines, and Interest	\$0	\$0	\$0	\$0	\$0
10-00-3491	Returned Check Fee	\$0	\$0	\$0	\$0	\$0
	Fees Totals	\$57,158	\$57,350	\$57,350	\$52,720	\$55,950
	Miscellaneous					
10-00-3507	Revenue - General	\$675	\$0	\$0	\$0	\$0
10-00-3514	Revenue - Marshal	\$0	\$0	\$0	\$0	\$0
10-00-3516	Revenue - Parks	\$0	\$0	\$0	\$0	\$0
10-00-3517	Revenue - Arena - Gate/Concessions	\$0	\$0	\$0	\$0	\$0
10-00-3530	Interest Income	\$130,883	\$110,000	\$110,000	\$150,000	\$100,000
10-00-3533	Capital Credit Retirement	\$2,495	\$0	\$0	\$250	\$250
10-00-3534	Insurance Claims	\$163	\$0	\$0	\$0	\$0
10-00-3540	Donations - General	\$0	\$0	\$0	\$0	\$97,000
10-00-3541	Donations - Marshal	\$0	\$0	\$0	\$0	\$0
10-00-3542	Donations - Servicewomen's Memorial	\$0	\$0	\$0	\$0	\$0
10-00-3543	Donations - Public Works	\$0	\$0	\$0	\$0	\$0
10-00-3544	Donations - Parks	\$50	\$0	\$0	\$0	\$0
10-00-3545	Donations - Fairgrounds	\$8,700	\$5,000	\$5,000	\$5,200	\$5,000
10-00-3546	Donations - Auditorium	\$0	\$0	\$0	\$0	\$0
10-00-3580	Miscellaneous	\$4,359	\$1,000	\$1,000	\$52,500	\$1,000
	Miscellaneous Totals	\$147,325	\$116,000	\$116,000	\$207,950	\$203,250
	GENERAL FUND REVENUE TOTALS	\$2,220,371	\$2,466,633	\$3,601,673	\$2,449,615	\$4,899,876
	GENERAL FUND EXPENSES					
	General Payroll					
10-00-4113	Wages from staffing schedule	\$98,472	\$117,705	\$117,705	\$107,271	\$121,892
10-00-4135	Mayor and Trustee Stipends	\$4,800	\$4,800	\$4,800	\$4,200	\$4,800

Account Number	Account Description	2023 Actual	2024 Budget as adopted	2024 Budget as amended	2024 Estimated Actual	2025 Proposed Budget
10-00-4142	Group Health/Vision/Dental Insurance	\$11,771	\$32,697	\$32,697	\$24,004	\$36,544
10-00-4144	FICA/Medicare Expense	\$1,937	\$1,707	\$1,707	\$1,807	\$1,767
10-00-4145	Retirement Expenses	\$6,587	\$9,416	\$9,416	\$7,199	\$9,751
10-00-4148	Unemployment	\$197	\$339	\$339	\$215	\$351
10-00-4149	Workers Compensation	\$313	\$196	\$196	\$134	\$204
	General Payroll Totals	\$124,076	\$166,860	\$166,860	\$144,829	\$175,310
	General Expenditures					
10-00-4310	Postage, Freight & Delivery	\$1,376	\$2,000	\$2,000	\$3,500	\$3,500
10-00-4311	Office Supplies	\$675	\$3,000	\$3,000	\$1,000	\$2,000
10-00-4314	Operating Supplies	\$989	\$8,100	\$8,100	\$3,600	\$3,600
10-00-4319	COVID-19 Response Expenditures	\$0	\$0	\$0	\$0	\$0
10-00-4325	Fuel Tax Expense	\$821	\$1,000	\$1,000	\$600	\$800
10-00-4320	Unemployment Benefits	\$0			\$0	
10-00-4330	Contract Labor-General - Administrator	\$0	\$0	\$0	\$0	\$0
10-00-4332	Caselle Service Agreement	\$7,559	\$11,431	\$11,431	\$8,014	\$20,000
10-00-4333	Copier Lease Agreement	\$0	\$0	\$0	\$0	\$0
10-00-4335	Bank Service Charges	\$51	\$100	\$100	\$100	\$500
10-00-4336	Audit Expense	\$6,750	\$6,750	\$6,750	\$6,750	\$8,000
10-00-4338	Dues & Subscriptions	\$3,091	\$3,200	\$3,200	\$3,500	\$3,500
10-00-4343	Work Attire	\$656	\$700	\$700	\$150	\$700
10-00-4345	Education & Training	\$358	\$3,500	\$3,500	\$1,500	\$3,500
10-00-4347	Economic Development & Events	\$26,661	\$41,000	\$41,000	\$25,000	\$41,000
10-00-4348	Website Fees/Computer Software	\$16,473	\$20,000	\$20,000	\$19,000	\$20,000
10-00-4349	Fireworks	\$0	\$0	\$0	\$0	\$30,000
10-00-4350	Charitable Donations -Discretionary Funds	\$9,350	\$14,000	\$14,000	\$9,200	\$14,000
10-00-4352	Legal	\$11,571	\$15,000	\$15,000	\$60,000	\$75,000
10-00-4353	Professional/Other	\$54,476	\$185,000	\$185,000	\$20,000	\$50,000
10-00-4354	Treasurer's Fees	\$422	\$600	\$600	\$500	\$600
10-00-4355	License, Fees & Permits	\$396	\$600	\$600	\$450	\$600
10-00-4366	Repairs & Maintenance	\$2,454	\$5,000	\$5,000	\$5,000	\$5,000
10-00-43	Town Hall Improvements	\$0	\$0	\$0	\$0	\$0
10-00-4380	Bad Debt Expense	\$0				
10-00-4376	Miscellaneous	\$962	\$1,000	\$1,000	\$500	\$1,000
10-00-4377	Other	\$0	\$0	\$0	\$0	\$0
10-00-4380	Bad Debt Expense General	\$0	\$0	\$0	\$0	\$0
10-00-4381	Advertising & Publishing	\$2,106	\$2,000	\$2,000	\$3,000	\$2,000
10-00-4393	Travel & Reimburse	\$762	\$3,000	\$3,000	\$3,300	\$3,000
10-08-4398	Broadband Utilities	\$359	\$3,000	\$3,000	\$2,000	\$3,000
10-00-4398	Utilities	\$7,397	\$9,854	\$9,854	\$8,000	\$10,502
10-00-4399	Insurance - Property and Casualty	\$13,056	\$14,362	\$14,362	\$9,496	\$10,161
	General Expenditures Totals	\$168,770	\$354,197	\$354,197	\$194,160	\$311,963

Account Number	Account Description	2023 Actual	2024 Budget as adopted	2024 Budget as amended	2024 Estimated Actual	2025 Proposed Budget
	Grant Projects					
	Grant DOLA Lilac Park Eng. Design Codification Project	\$0	\$0	\$0	\$0	\$0
		\$7,580	\$0	\$0	\$0	\$0
10-00-4410	Grant - DOLA Broadband	\$791,107	\$300,000	\$300,000	\$270,000	\$0
10-00-4410	Grant Expenses - Broadband (non-DOLA)	\$0	\$775,000	\$775,000	\$650,000	\$0
10-00-4405	Grant - DOLA Comp Plan Update		\$50,000	\$50,000	\$25,000	\$36,825
	Grant - DOLA Water and Wastewater study				\$52,000	\$23,000
10-00-4412	Grant - Colorado River District	\$0	\$35,000	\$35,000	\$0	\$0
	Grant Business Façade	\$0	\$0	\$0	\$0	\$0
	Grant School Trail	\$0	\$0	\$0	\$0	\$0
	Women's Memorial	\$0	\$0	\$0	\$0	\$0
10-00-4408	Grant - AGNC	\$0	\$3,000	\$3,000	\$0	\$0
	Grant SHF Auditorium Architecture	\$0	\$0	\$0	\$0	\$0
	Grant Projects	\$798,687	\$1,163,000	\$1,163,000	\$997,000	\$59,825
	General Capital					
11-00-4940	Capital Outlay	\$0	\$43,000	\$43,000	\$5,000	\$49,000
	General Capital Totals	\$0	\$43,000	\$43,000	\$5,000	\$49,000
	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	\$0
10-01-4352	Legal - Land Use	\$0	\$1,000	\$1,000	\$2,000	\$1,000
10-01-4353	Professional - Land Use	\$932	\$10,000	\$10,000	\$5,000	\$10,000
10-01-4355	License, Fees & Permits Land-Use	\$0	\$0	\$0	\$0	\$0
10-01-4381	Advert & Publishing - Land Use	\$0	\$0	\$0	\$0	\$0
	Land Use Expenditures Totals	\$932	\$11,000	\$11,000	\$7,000	\$11,000
	Election Payroll					
10-02-4113	Wages Election	\$0	\$0	\$0	\$0	\$0
10-02-4138	Vision Insurance Election	\$0	\$0	\$0	\$0	\$0
10-02-4139	Dental Insurance Election	\$0	\$0	\$0	\$0	\$0
10-02-4142	Group Health/Vision/Dental Insurance Election	\$0	\$0	\$0	\$0	\$0
10-02-4144	FICA/Medicare Expense	\$0	\$0	\$0	\$0	\$0
10-02-4145	Retirement Expenses Election	\$0	\$0	\$0	\$0	\$0
	Election Payroll Totals	\$0	\$0	\$0	\$0	\$0
	Election Expenditures					

Account Number	Account Description	2023 Actual	2024 Budget as adopted	2024 Budget as amended	2024 Estimated Actual	2025 Proposed Budget
10-02-4310	Postage, Fr., & Del. - Election	\$0	\$4,000	\$4,000	\$0	\$0
10-02-4340	Election Expense	\$0	\$15,000	\$15,000	\$8,000	\$20,000
10-02-4345	Education & Training -Election	\$0	\$2,000	\$2,000	\$0	\$0
10-02-4352	Legal - Election	\$0	\$2,000	\$2,000	\$0	\$0
10-02-4381	Advertising & Publishing	\$0	\$2,000	\$2,000	\$0	\$0
10-02-4393	Travel & Reimburse - Election	\$0	\$0	\$0	\$0	\$0
	Election Expenditures Totals	\$0	\$25,000	\$25,000	\$8,000	\$20,000
	Van Payroll					
10-06-4113	Wages Van	\$1,528	\$2,517	\$2,517	\$2,467	\$0
10-06-4144	FICA/Medicare & Soc. Sec. Van	\$147	\$193	\$193	\$189	\$0
10-06-4148	Unemployment Insurance	\$4	\$8	\$8	\$5	\$0
10-06-4149	Worker's Comp Insurance	\$113	\$135	\$135	\$135	\$0
	Van Payroll Totals	\$1,792	\$2,853	\$2,853	\$2,795	\$0
	Van Expenditures					
10-06-4314	Operating Supplies Van	\$0			\$0	
10-06-4325	Mileage reimbursement	\$1,500	\$0	\$0	\$1,800	\$0
10-06-4352	Fuel Van	\$0	\$1,800	\$1,800	\$0	\$0
10-06-4366	Legal & Professional Van	\$0	\$0	\$0	\$0	\$0
10-06-4393	Repairs & Maintenance Van	\$0	\$1,000	\$1,000	\$0	\$0
10-06-4399	Insurance - Property & Casualty	\$264	\$300	\$300	\$709	\$0
	Van Expenditures Totals	\$1,764	\$3,100	\$3,100	\$2,509	\$0
	Van Totals	\$3,555	\$5,953	\$5,953	\$5,304	\$0
	Library Expenditures					
10-10-4314	Operating Supplies Library	\$0	\$0	\$0	\$0	\$0
10-10-4366	Repairs & Maint Library	\$20,000	\$3,000	\$3,000	\$3,000	\$3,000
10-10-4398	Utilities Library	\$3,640	\$5,019	\$5,019	\$2,940	\$4,452
10-10-4399	Insurance - Library	\$0	\$0	\$0	\$825	\$883
	Library Expenditures Total	\$23,640	\$8,019	\$8,019	\$6,765	\$8,335
	Marshal Payroll					
10-20-4113	Wages from personnel schedule	\$101,865	\$98,636	\$98,636	\$13,485	\$0
10-20-4142	Group Health/Vision/Dental Insurance Marshal	\$15,501	\$23,080	\$23,080	\$2,102	\$0
10-20-4143	Disability Marshal	\$2,842	\$2,762	\$2,762	\$0	\$0
10-20-4144	FICA/Medicare Expense Marshal	\$1,510	\$1,430	\$1,430	\$196	\$0
10-20-4145	Retirement Expense Marshal	\$8,615	\$47,891	\$47,891	\$1,576	\$0
10-20-4148	Unemployment Insurance	\$208	\$296	\$296	\$27	\$0
10-20-4149	Work Comp Insurance Marshal	\$3,621	\$2,761	\$2,761	\$20	\$0
	Marshal Payroll Totals	\$134,163	\$176,856	\$176,856	\$17,405	\$0

Account Number	Account Description	2023 Actual	2024 Budget as adopted	2024 Budget as amended	2024 Estimated Actual	2025 Proposed Budget
	Marshal Expenditures					
10-20-4310	Postage & Freight Marshal	\$0	\$0	\$0	\$0	\$0
10-20-4314	Operating Supplies Marshal	\$6,629	\$5,000	\$5,000	\$304	\$0
10-20-4313	School Safety Program	\$0	\$500	\$500	\$0	\$0
10-20-4325	Fuel Marshal	\$3,791	\$3,000	\$3,000	\$0	\$0
10-20-4326	Dispatch/Cell Phone	\$13,671	\$17,597	\$17,600	\$7,765	\$0
10-20-4327	Uniforms Marshal	\$1,559	\$2,000	\$2,000	\$0	\$0
10-20-4330	Investigative Expense	\$0	\$1,000	\$1,000	\$0	\$0
10-20-4331	Mesa County Sheriff Law Enforcement Agreement	\$0	\$0	\$145,834	\$145,834	\$350,000
10-20-4332	Rental Expenditure	\$600	\$600	\$600	\$0	\$0
10-20-4338	Dues & Subscriptions Marshal	\$1,289	\$400	\$400	\$0	\$0
10-20-4345	Education & Training Marshal	\$160	\$2,500	\$2,500	\$0	\$0
10-20-4348	Computer and Software Expense	\$0	\$2,000	\$2,000	\$0	\$0
10-20-4352	Legal	\$0	\$0	\$0	\$0	\$0
10-20-4353	Professional	\$91	\$0	\$0	\$20,225	\$0
10-20-4355	License, Fees & Permits Marshal	\$0	\$0	\$0	\$0	\$0
10-20-4366	Repairs & Maint Marshal	\$3,892	\$2,000	\$2,000	\$0	\$0
10-20-4376	Miscellaneous	\$0	\$0	\$0	\$0	\$0
10-20-4377	Other - Marshall	\$0	\$0	\$0	\$0	\$0
10-20-4393	Travel & Reimburse Marshal	\$98	\$2,000	\$2,000	\$0	\$0
10-20-4398	Utilities Marshal	\$723	\$750	\$750	\$361	\$0
10-20-4399	Insurance Marshal - Property & Casualty	\$8,405	\$8,000	\$8,000	\$1,755	\$0
	Marshal Expenditures Totals	\$40,909	\$47,347	\$193,184	\$176,244	\$350,000
	Marshal Capital					
10-20-4940	Capital Outlay Marshal	25,378	10,000	10,000	0	0
	Total Marshal Expense	200,450	234,203	380,040	193,649	350,000
	Marshal Capital Totals	\$25,378	\$10,000	\$10,000	\$0	\$0
	Public Works Payroll					
10-30-4113	Wages from staffing schedule	\$74,982	\$99,812	\$99,812	\$92,809	\$113,972
10-30-4121	Part time/Seasonal	\$0	\$0	\$0	\$3,000	\$3,000
10-30-4142	Group Health/Vision/Dental Insurance Public Works	\$18,149	\$32,697	\$32,697	\$26,588	\$33,659
10-30-4144	FICA Medicare Expense Public Works	\$1,012	\$1,398	\$1,398	\$1,264	\$1,696
10-30-4145	Retirement Expense Public Works	\$6,341	\$7,711	\$7,711	\$7,823	\$9,118
10-30-4148	Unemployment Insurance	\$150	\$289	\$289	\$186	\$351
10-30-4149	Work Comp Insurance Pub. Wks.	\$4,154	\$4,041	\$4,041	\$4,000	\$4,481
	Public Works Payroll Total	\$104,788	\$145,948	\$145,948	\$135,670	\$166,277

Account Number	Account Description	2023 Actual	2024 Budget as adopted	2024 Budget as amended	2024 Estimated Actual	2025 Proposed Budget
	Public Works Expenditures					
10-30-4313	Operating Supplies Public Works - Snow removal	\$1,521	\$0	\$0	\$0	\$0
10-30-4314	Operating Supplies Public Work	\$15,308	\$12,000	\$12,000	\$20,000	\$15,000
10-30-4316	Equipment Acquisition	\$450	\$8,000	\$8,000	\$3,000	\$7,500
10-30-4325	Fuel Public Works	\$7,213	\$6,502	\$6,502	\$5,336	\$5,754
10-30-4330	Contract Services - Snow Removal	\$3,200	\$5,000	\$5,000	\$4,000	\$5,000
10-30-4359	Contract Services - Fire Prevention	\$34,057	\$35,000	\$35,000	\$0	\$35,000
10-30-4338	Dues & Subscriptions Pub. Wks.	\$0	\$500	\$500	\$500	\$500
10-30-4343	Work Attire/Safety Equipment	\$2,186	\$2,000	\$2,000	\$4,500	\$2,000
10-30-4345	Education & Training Public Wk.	\$819	\$1,500	\$1,500	\$0	\$1,500
10-30-4348	Computer and Software Expense	\$550	\$500	\$500	\$700	\$500
10-30-4352	Legal Pub. Wks.	\$0	\$0	\$0	\$0	\$0
10-30-4353	Professional Public Works	\$0	\$25,000	\$25,000	\$1,000	\$10,000
10-30-4355	License, Fees & Permits	\$0	\$0	\$0	\$0	\$0
10-30-4362	Interest Expense Public Works - Backhoe	\$0	\$0	\$0	\$0	\$0
10-30-4364	R & M Streets & Bridges	\$12,379	\$120,000	\$120,000	\$20,000	\$150,000
10-30-4365	R & M Snow Removal	\$958	\$2,500	\$2,500	\$2,500	\$2,500
10-30-4366	R & M Public Works	\$12,416	\$10,000	\$10,000	\$14,000	\$20,000
10-30-4393	Travel & Reimb Public Works	\$2,815	\$3,000	\$3,000	\$0	\$3,000
10-30-4397	Utilities Street Lights	\$5,123	\$5,759	\$5,759	\$4,525	\$5,611
10-30-4398	Utilities Public Works	\$11,329	\$14,065	\$14,065	\$9,539	\$12,400
10-30-4399	Insurance - Property & Casualty	\$3,213	\$3,534	\$3,534	\$3,885	\$4,157
	Public Works Expenditures Totals	\$113,536	\$254,860	\$254,860	\$93,485	\$280,422
	Public Works Capital					
10-30-4940	Capital Outlay - Public Works	7,011	60,000	60,000	0	60,000
TBD	School waterline and tank project					2,330,000
	Public Works Capital Total	\$7,011	\$60,000	\$60,000	\$0	\$2,390,000
	Facilities Expenditures					
10-70-4353	Professional Facilities	\$0			\$0	
10-70-4366	R & M Facilities	\$0			\$0	
10-70-4940	Capital	\$0	\$40,000	\$40,000	\$0	\$0
	Facilities/Buildings Expenditures Totals	\$0	\$40,000	\$40,000	\$0	\$0
	Municipal Court Payroll					
10-40-4113	Wages from staffing schedule	5,973	1,942	1,942	0	0
10-40-4142	Group Health/Vision/Dental Insurance Mun. Court	1,572	962	962	0	0
10-40-4144	FICA Medicare Expense Mun. Court	128	28	28	0	0
10-40-4145	Retirement Expense Mun. Court	419	155	155	0	0
10-40-4148	Unemployment Insurance	12	6	6	0	0
10-40-4149	Work Comp Insurance Mun. Court	19	3	3	0	0
	Municipal Court Payroll Total	\$8,124	\$3,096	\$3,096	\$0	\$0

Account Number	Account Description	2023 Actual	2024 Budget as adopted	2024 Budget as amended	2024 Estimated Actual	2025 Proposed Budget
	<u>Municipal Court Expenditures</u>					
10-40-4352	Legal & Professional Mun Court	\$6,150	\$5,000	\$5,000	\$2,500	\$2,000
	Municipal Court Expenditures Totals	\$6,150	\$5,000	\$5,000	\$2,500	\$2,000
	<u>Parks Payroll</u>					
10-50-4113	Salaries from staffing schedule	\$18,092	\$35,121	\$35,121	\$26,023	\$33,431
10-50-4114	Wages Parks - Temporary	\$11,485	\$0	\$0	\$1,739	\$0
10-50-4142	Group Health/Vision/Dental Insurance Parks	\$1,975	\$14,425	\$14,425	\$9,627	\$14,425
10-50-4144	FICA/Medicare Expense Parks	\$1,652	\$447	\$447	\$411	\$485
10-50-4145	Retirement Expense Parks	\$796	\$2,227	\$2,227	\$2,201	\$2,675
10-50-4148	Unemployment Insurance	\$59	\$93	\$93	\$56	\$100
10-50-4149	Work Comp Insurance Parks	\$2,071	\$1,391	\$1,391	\$2,533	\$1,561
	Parks Payroll Totals	\$36,130	\$53,704	\$53,704	\$42,591	\$52,678
	<u>Parks Expenditures</u>					
10-50-4310	Postage & Freight	\$0	\$0	\$0	\$0	\$0
10-50-4314	Operating Supplies Parks	\$130	\$4,500	\$4,500	\$1,500	\$4,500
10-50-4325	Fuel Parks	\$1,174	\$1,500	\$1,500	\$1,000	\$1,500
10-50-4353	Professional Services					\$30,000
10-50-4366	Repairs & Maint Parks	\$4,683	\$12,000	\$12,000	\$4,500	\$12,000
10-50-4397	Utilities Terrell Park	\$11,419	\$16,234	\$16,234	\$12,799	\$17,193
10-50-4398	Utilities Parks	\$3,979	\$5,868	\$5,868	\$3,751	\$4,777
10-50-4399	Insurance Property & Casualty	\$594	\$653	\$653	\$855	\$915
	Parks Expenditures Totals	\$21,979	\$40,755	\$40,755	\$24,405	\$70,885
	<u>Parks Capital</u>					
10-50-4940	Capital Outlay	\$0	\$40,000	\$40,000	\$600	\$10,000
10-50-4941	Capital Outlay Terrell Park	\$0	\$2,500	\$2,500	\$0	\$49,000
10-50-4942	Capital Outlay Gandi Park	\$3,962	\$36,000	\$36,000	\$500	\$36,000
	Parks Capital Totals	\$3,962	\$78,500	\$78,500	\$1,100	\$95,000
	<u>Summer Rec Expenditures</u>					
	Postage & Freight Summer Rec	\$0	\$0	\$0	\$0	\$0
10-51-4314	Operating Supplies Summer Rec	\$0	\$0	\$0	\$0	\$0
10-51-4338	Program Costs Summer Rec	\$0	\$5,000	\$5,000	\$0	\$5,000
10-51-4353	Contract Summer Rec Coordinator	\$0	\$0	\$0	\$0	\$0
	Summer Rec Expenditures Totals	\$0	\$5,000	\$5,000	\$0	\$5,000
	<u>Fairgrounds/Arena Expenditures</u>					
10-54-4314	Operating Supplies Arena	\$0	\$0	\$0	\$0	\$0
10-54-4352	Legal & Professional Arena	\$0	\$25,000	\$25,000	\$0	\$25,000
10-54-4366	Repairs & Maint Arena	\$1,843	\$4,000	\$4,000	\$1,200	\$4,000

Account Number	Account Description	2023 Actual	2024 Budget as adopted	2024 Budget as amended	2024 Estimated Actual	2025 Proposed Budget
10-54-4398	Utilities Arena (Fairgrounds)	\$4,744	\$6,425	\$6,425	\$4,900	\$6,660
10-54-4399	Insurance - Property & Casualty	\$365	\$402	\$402	\$472	\$505
	Arena Rental Equipment	\$0	\$0	\$0	\$0	\$0
	Arena Expenditures Totals	\$6,952	\$35,827	\$35,827	\$6,572	\$36,165
	Arena Capital Expenditures					
10-54-4940	Capital Outlay Arena	0	10,000	10,000	0	10,000
	Arena Capital Totals	\$0	\$10,000	\$10,000	\$0	\$10,000
	Auditorium Expenditures					
10-60-4352	Legal & Professional Auditorium	\$21,100	\$50,000	\$50,000	\$50,000	\$50,000
10-60-4366	Repairs & Maint - Auditorium	\$28,651	\$2,000	\$2,000	\$200	\$2,000
10-60-4398	Utilities Auditorium	\$7,123	\$9,166	\$5,334	\$4,500	\$15,000
10-60-4399	Insurance - Auditorium				\$1,925	\$5,000
TBD	Auditorium - furniture and fixtures					\$50,000
10-60-4940	Auditorium - Capital	\$1,469	\$1,300,000	\$1,540,604	\$450,000	\$1,090,604
	Auditorium Expenditures Totals	\$58,343	\$1,361,166	\$1,597,938	\$506,625	\$1,212,604
	General Miscellaneous					
	Reserve for compensation adjustments	\$0	\$50,000	\$50,000	\$0	\$2,000
	Contingency - general	\$0	\$200,000	\$200,000	\$0	\$50,000
	Contingency - auditorium	\$0	\$0	\$0	\$0	\$600,000
	Total General Miscellaneous	\$0	\$250,000	\$250,000	\$0	\$652,000
	BEGINNING FUND BALANCE	\$2,979,345	\$3,488,582	\$3,488,582	\$3,512,632	\$3,587,592
	GENERAL FUND REVENUE TOTAL	\$2,220,371	\$2,466,633	\$3,601,673	\$2,449,615	\$4,899,876
	GENERAL FUND EXPENDITURE TOTAL	\$1,687,083	\$4,403,705	\$4,801,145	\$2,374,656	\$5,958,462
	REVENUES OVER EXPENDITURES	\$533,287	-\$1,937,072	-\$1,199,472	\$74,960	-\$1,058,586
	ENDING FUND BALANCE	\$3,512,632	\$1,551,510	\$2,289,110	\$3,587,592	\$2,529,005
	WATER FUND					
	WATER FUND REVENUES					
	Water Grants					
	Grant - CARES/ARP	0	0	0	0	0
51-00-3368	Grant - CDPHE Small Communities	22,567	240,000	240,000	20,000	180,000
	Water Grants Total	22,567	240,000	240,000	20,000	180,000
	Water Fees					
51-00-3412	Out of Town Surcharge	\$0	\$0	\$0	\$0	\$0
51-00-3413	Reconnect/Disconnect Fees	\$0	\$0	\$0	\$0	\$0

Account Number	Account Description	2023 Actual	2024 Budget as adopted	2024 Budget as amended	2024 Estimated Actual	2025 Proposed Budget
51-00-3414	Water Monthly User Fees	\$174,396	\$173,250	\$173,250	\$190,000	\$190,000
51-00-3416	Water Tap Fees	\$0	\$0	\$0	\$4,500	\$0
51-00-3490	Finance Charges	\$730	\$200	\$200	\$500	\$200
51-00-3491	Returned Check Fee	\$61	\$20	\$20	\$60	\$20
	Water Fees Total	\$175,187	\$173,470	\$173,470	\$195,060	\$190,220
	Bulk Water Fees					
51-00-3717	Bulk Water Fees	\$31,563	\$31,500	\$31,500	\$38,000	\$31,500
	Bulk Water Fees Total	\$31,563	\$31,500	\$31,500	\$38,000	\$31,500
	WATER REVENUES TOTAL	\$229,317	\$444,970	\$444,970	\$253,060	\$401,720
	Water Fund Expenditures					
	Water Payroll					
51-00-4113	Salaries from staffing plan	\$31,038	\$37,174	\$37,174	\$33,454	\$41,960
51-00-4142	Group Health/Vision/Dental Insurance Water	\$4,537	\$15,387	\$15,387	\$8,489	\$15,387
51-00-4144	FICA/Medicare Expense	\$482	\$533	\$533	\$468	\$608
51-00-4145	Retirement Expenses	\$2,652	\$2,940	\$2,940	\$2,936	\$3,357
51-00-4148	Unemployment Insurance	\$62	\$110	\$110	\$67	\$126
51-00-4149	Work Comp Insurance Water	\$287	\$777	\$777	\$293	\$835
	Water Payroll Total	\$39,059	\$56,921	\$56,921	\$45,706	\$62,273
	Operational Expenditures					
51-00-4310	Postage & Freight Water	\$949	\$2,000	\$2,000	\$1,500	\$2,000
51-00-4313	Oper. Supplies Spgs. Pump Stn.	\$0	\$0	\$0	\$0	\$0
51-00-4314	Operating Supplies Water -Dist.	\$0	\$0	\$0	\$105	\$0
51-00-4315	Operating Supplies	\$1,651	\$7,000	\$7,000	\$2,000	\$7,000
51-00-4316	Operating Equipment	\$0	\$1,000	\$1,000	\$0	\$1,000
51-00-4330	Contract Labor Water - Oper @ 65%	\$25,740	\$26,520	\$26,520	\$26,520	\$26,770
51-00-4335	Bank Service Charges	95	95	95	100	95
51-00-4336	Audit Expense	\$3,375	\$3,375	\$3,375	\$3,375	\$3,375
51-00-4338	Dues & Subscriptions Water	\$300	\$350	\$350	\$0	\$350
51-00-4345	Education & Training Water	\$0	\$5,000	\$5,000	\$0	\$5,000
51-00-4348	Computer/Network Services	\$6,608	\$7,500	\$7,500	\$5,000	\$7,500
51-00-4352	Legal Water	\$0	\$2,500	\$2,500	\$0	\$2,500
51-00-4353	Professional/Engineering Water	\$10,433	\$10,000	\$10,000	\$10,000	\$10,000
51-00-4355	License, Fees & Permits Water	\$479	\$1,000	\$1,000	\$2,000	\$1,000
51-00-4362	Interest Expense	\$0	\$0	\$0	\$0	\$0
51-00-4365	Repairs & Maint Springs Pump Stn	\$4,862	\$5,000	\$5,000	\$500	\$5,000
51-00-4366	Repairs & Maint. Water Distrib	\$2,184	\$10,500	\$10,500	\$6,000	\$10,500
51-00-4367	Repairs & Maint. Water Treatment	\$3,016	\$3,000	\$3,000	\$6,000	\$3,000
51-00-4380	Bad Debt Expense	\$0	\$50	\$50	\$0	\$50

Account Number	Account Description	2023 Actual	2024 Budget as adopted	2024 Budget as amended	2024 Estimated Actual	2025 Proposed Budget
51-00-4381	Advertising & Publishing Water	\$0	\$0	\$0	\$0	\$0
51-00-4393	Travel & Reimburse - Water	\$0	\$3,000	\$3,000	\$0	\$3,000
51-00-4397	Utilities Springs Pump Station	\$5,561	\$6,693	\$6,693	\$5,027	\$6,141
51-00-4398	Utilities Water	\$5,358	\$6,252	\$6,252	\$4,858	\$6,821
51-00-4399	Insurance - Property & Casualty	\$7,780	\$8,558	\$8,558	\$9,252	\$8,558
	Watershed Studies (Hoosier)	\$0	\$0			
	Water Expenditures Total	\$78,391	\$109,393	\$109,393	\$82,237	\$109,660
	Water Grant Expenditures					
51-00-4590	Grant - CDPHE Small Communities	35,025	240,000	240,000	25,045	180,000
	Water Grant Expenditures Total	35,025	240,000	240,000	25,045	180,000
	Water Capital					
51-00-4940	Capital Outlay Water	9,688	97,000	97,000	0	125,000
	Water Capital Total	\$9,688	\$97,000	\$97,000	\$0	\$125,000
	Bulk Water Expenditures					
51-07-4352	Legal & Professional Bulk Water	\$1,095	\$1,300	\$1,300	\$0	\$1,300
51-07-4355	Lic, Fees & Permits Bulk Water	\$0	\$0	\$0	\$1,095	\$0
51-07-4366	Repairs & Maint - Bulk Water	\$0	\$500	\$500	\$1,700	\$500
51-07-4398	Utilities Bulk Water	\$0	\$180	\$180	\$0	\$180
	Bulk Water Expenditures Total	\$1,095	\$1,980	\$1,980	\$2,795	\$1,980
	BEGINNING UNRESTRICTED NET POSITION	\$595,640	\$651,988	\$651,988	\$661,699	\$758,976
	WATER FUND REVENUE TOTAL	229,317	444,970	444,970	253,060	401,720
	WATER FUND EXPENDITURES TOTAL	\$163,258	\$505,294	\$505,294	\$155,784	\$478,913
	REVENUES OVER EXPENDITURES	66,059	(60,324)	(60,324)	97,276	(77,193)
	ENDING UNRESTRICTED NET POSITION	\$661,699	\$591,664	\$591,664	\$758,976	\$681,783
	SEWER FUND					
	SEWER FUND REVENUES					
	Sewer Fees					
52-00-3410	Sewer Monthly User Fees	\$146,632	\$160,901	\$160,901	\$148,000	\$148,000
52-00-3411	Sewer Service Maint. Charge	\$0	\$0	\$0	\$0	\$0
52-00-3412	Sewer Tap Fees	\$4,500	\$0	\$0	\$4,500	\$0
52-00-3413	Out of Town Surcharge	\$0	\$0	\$0	\$0	\$0
52-00-3489	Penalties, Fines, and Interest	\$0	\$0	\$0	\$0	\$0
52-00-3490	Finance Charges	\$598	\$700	\$700	\$500	\$650
	Transfer from General Fund		\$0	\$0		\$0
	Sewer Fees Total	\$151,730	\$161,601	\$161,601	\$153,000	\$148,650
	SEWER FUND REVENUES TOTAL	\$151,730	\$161,601	\$161,601	\$153,000	\$148,650

Account Number	Account Description	2023 Actual	2024 Budget as adopted	2024 Budget as amended	2024 Estimated Actual	2025 Proposed Budget
	Sewer Payroll					
52-00-4113	Wages from staffing schedule	\$31,037	\$37,174	\$37,174	\$33,454	\$41,960
52-00-4142	Group Health/Vision/Dental Insurance Sewer	\$4,537	\$15,387	\$15,387	\$8,489	\$15,387
52-00-4144	FICA/Medicare Expense	\$481	\$533	\$533	\$468	\$608
52-00-4145	Retirement Expenses	\$2,652	\$2,940	\$2,940	\$2,936	\$3,357
52-00-4148	Unemployment Insurance	\$61	\$110	\$110	\$67	\$126
52-00-4149	Work Comp Insurance Sewer	\$287	\$777	\$777	\$296	\$835
	Sewer Payroll Total	\$39,056	\$56,921	\$56,921	\$45,709	\$62,273
	Sewer Expenditures					
52-00-4310	Postage & Freight Sewer	\$660	\$650	\$650	\$1,000	\$650
52-00-4314	Oper. Supp. Sewer - collection	\$0	\$0	\$0	\$0	\$0
52-00-4315	Operating Supplies Sewer	\$3,015	\$10,200	\$10,200	\$9,000	\$10,200
52-00-4316	Operating Equipment	\$0	\$5,000	\$5,000	\$0	\$5,000
52-00-4330	Contract Labor Sewer - Oper @35%	\$13,860	\$14,280	\$14,280	\$14,280	\$14,414
52-00-4331	Contract Labor Sewer - Admin @15%	\$0	\$0	\$0	\$0	\$0
52-00-4334	Lease Expense	\$0	\$0	\$0	\$0	\$0
52-00-4335	Bank Service Charges	\$0	\$0	\$0	\$0	\$0
52-00-4336	Audit Expense	\$3,375	\$3,375	\$3,375	\$3,375	\$3,375
52-00-4338	Dues & Subscriptions Sewer	\$0	\$200	\$200	\$0	\$200
52-00-4345	Education & Training Sewer	\$0	\$1,500	\$1,500	\$0	\$1,500
52-00-4348	Computer/Network Services	\$1,402	\$1,500	\$1,500	\$0	\$1,500
52-00-4352	Legal Sewer	\$0	\$3,000	\$3,000	\$0	\$3,000
52-00-4353	Professional/Engineering Sewer	\$0	\$15,000	\$15,000	\$500	\$35,000
52-00-4355	License, Fees & Permits Sewer	\$1,558	\$1,600	\$1,600	\$1,600	\$1,600
52-00-4362	Interest Expense	\$0	\$0	\$0	\$0	\$0
52-00-4366	Rep. & Maint. Sewer -collection	\$9,929	\$11,500	\$11,500	\$9,000	\$11,500
52-00-4367	Rep. & Maint. Sewer -treatment	\$4,775	\$7,000	\$7,000	\$5,000	\$7,000
52-00-4380	Bad Debt Expense - Sewer	\$0	\$50	\$50	\$0	\$50
52-00-4381	Advertising & Publishing Sewer	\$0	\$0	\$0	\$0	\$0
52-00-4393	Travel & Reimburse - Sewer	\$0	\$500	\$500	\$0	\$500
52-00-4398	Utilities Sewer	\$19,192	\$13,644	\$13,644	\$23,792	\$29,524
52-00-4399	Insurance Property & Casualty	\$1,035	\$1,139	\$1,139	\$1,553	\$1,139
	Sewer Expenditures Total	\$58,801	\$90,138	\$90,138	\$69,100	\$126,152
	Sewer Capital					
52-00-4940	Capital Outlay Sewer	1,544	50,000	50,000	35,000	10,000
	Sewer Capital Total	1,544	50,000	50,000	35,000	10,000
	School Lift Stn. Expenditures					
52-01-4314	Oper. Supp. School Lift Stn.	\$0	\$2,500	\$2,500	\$2,500	\$2,500
52-01-4366	Repairs & Maint. School Lift Stn	\$0	\$1,000	\$1,000	\$0	\$1,000
52-01-4398	Utilities School Lift Station	\$830	\$946	\$946	\$818	\$964

Account Number	Account Description	2023 Actual	2024 Budget as adopted	2024 Budget as amended	2024 Estimated Actual	2025 Proposed Budget
52-01-4399	Insurance School Lift Station	\$225	\$248	\$248	\$394	\$248
	School Lift Stn. Expenditures Total	\$1,054	\$4,694	\$4,694	\$3,712	\$4,712
	BEGINNING UNRESTRICTED NET POSITION	\$208,848	\$260,754	\$260,754	\$260,123	\$259,603
	SEWER FUND REVENUES TOTAL	\$151,730	\$161,601	\$161,601	\$153,000	\$148,650
	SEWER FUND EXPENDITURES TOTAL	\$100,455	\$201,753	\$201,753	\$153,520	\$203,137
	REVENUES OVER EXPENDITURES	\$51,275	(\$40,152)	(\$40,152)	(\$520)	(\$54,487)
	ENDING UNRESTRICTED NET POSITION	\$260,123	\$220,602	\$220,602	\$259,603	\$205,115
	CONSERVATION TRUST FUND					
	CONS. TRUST FUND REVENUES					
73-00-3140	Conservation Trust Funds	5,146	5,000	5,000	4,550	5,000
73-00-3530	Interest Income	2,612	500	500	2,500	500
	Prior Years Surplus	0	0	0	0	0
	Cons. Trust Revenue Total	\$7,759	\$5,500	\$5,500	\$7,050	\$5,500
	Conservation Trust Fund Capital					
	Capital Outlay - Rodeo Arena	0	0	0	0	0
	Conservation Trust Fund Capital Totals	\$0	\$0	\$0	\$0	\$0
	Cons.Trust Fund Parks Capital					
73-54-4940	Capital Fairgrounds	0	0	0	0	0
	Cons.Trust Fund Parks Capital Total	\$0	\$0	\$0	\$0	\$0
	CTF BEGINNING FUND BALANCE	\$47,333	\$52,696	\$52,696	\$55,091	\$62,142
	CTF REVENUES TOTAL	\$7,759	\$5,500	\$5,500	\$7,050	\$5,500
	CTF EXPENDITURES TOTAL	\$0	\$0	\$0	\$0	\$0
	REVENUES OVER EXPENDITURES	\$7,759	\$5,500	\$5,500	\$7,050	\$5,500
	CTF ENDING FUND BALANCE	\$55,091	\$58,196	\$58,196	\$62,142	\$67,642

TOWN OF COLLBRAN
PERSONNEL SCHEDULE

DRAFT BUDGET 2025

Description	Proposed adj (4% COLA, 2% merit/bonus)			
	2024 Estimated Salary	Proposed 2025 Salary 106.0%	2025 Overtime	2025 Proposed Amount
Employee:				
Mayor/Trustee Stipends	4,800	4,800		4,800
Town Manager/Clerk/Treasurer	97,807	103,675		103,675
Administrative Assistant	36,400	38,584	1,855	40,439
Finance Director (24 hrs/wk)	41,271	43,748		43,748
Marshal	0	0	0	0
Deputy Marshal	0	0	0	0
Deputy Marshal	0	0	0	0
Public Works Supervisor	64,272	68,128	3,275	71,404
Public Works Maintenance	40,123	42,531	2,045	44,575
Public Works Maintenance (PT to RFT eff 2025)	32,099	42,531	2,045	44,576
Van Operator	3,000	0		0
Public Works temp	3,000	3,000		3,000
	0	322,772	9,220	356,217
Contract:				
Judge	0	0		0
Water/Sewer Operator	39,600	41,184		41,184
Total Compensation	0	362,372	9,220	397,401
Payroll Taxes, Retirement, Unemployment				
	FICA/Medicare	Retirement	Unemp	W/C
Mayor/Trustee Stipends	70	384	0	-
Town Manager/Clerk/Treasurer	1,503	8,294	311	180
Administrative Assistant	586	3,235	121	70
Finance Director (24 hrs/wk)	634	3,500	131	76
Marshal	0	0	0	-
Deputy Marshal	0	0	0	-
Deputy Marshal	0	0	0	-
Public Works Supervisor	1,035	5,712	214	3,335
Public Works Maintenance	646	3,566	134	2,082
Public Works Maintenance (32 hrs/wk)	646	3,566	134	2,082
Van Operator	0		0	-
Public Works temp	44	240	9	91
	5,165	28,497	1,054	7,915

	Health/month	Life/month
Employer Health/Dental/Vision/Life Insurance Allowance	\$ 1,600	\$ 2.80
<i>(actual amount may be less)</i>		
Mayor/Trustee Stipends	0	
Town Manager/Clerk/Treasurer	19,234	
Administrative Assistant	19,234	
Finance Director (24 hrs/wk)	19,234	
Marshal	0	
Deputy Marshal	0	
Deputy Marshal	0	
Public Works Supervisor	19,234	
Public Works Maintenance	19,234	
Public Works Maintenance (32 hrs/wk)	19,234	
Van Operator		
Public Works temp	0	
	115,402	

Staffing Summary - Totals by employee

	Compensation	Retirement & Payroll Taxes	Allowance for Insurance Benefits	Total
Mayor/Trustee Stipends	4,800	454	0	5,254
Town Manager/Clerk/Treasurer	103,675	10,289	19,234	133,198
Administrative Assistant	40,439	4,013	19,234	63,686
Finance Director (24 hrs/wk)	43,748	4,342	19,234	67,323
Marshal	0	0	0	0
Deputy Marshal	0	0	0	0
Deputy Marshal	0	0	0	0
Public Works Supervisor	71,404	10,296	19,234	100,934
Public Works Maintenance	44,575	6,428	19,234	70,237
Public Works Maintenance (32 hrs/wk)	44,576	6,428	19,234	70,237
Van Operator	0	0	0	0
Public Works temp	3,000	383	0	3,383
Cost of Employees	356,217	42,632	115,402	514,250
Contract:				
Judge	0			0
Water/Sewer Operator	41,184			41,184
Cost of Contractors		0		41,184
Total Cost of Staffing				555,434