

TO: Town of Collbran Mayor and Trustees

FM: Melonie Matarozzo and Karla Distel

RE: 2022 Preliminary Budget

Attached you find the 2022 Preliminary Budget as prepared by your staff. This preliminary budget is for discussion only and is a launching point for many, many discussions about and reviews of the 2022 budget before it is adopted in early December.

Economic signals remain mixed. 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 by almost 20% over last year. We think much of this increased tax revenue is related to consumer spending, which was driven, at least in part, by tourism and stimulus payments. While we are pleased and relieved with the revenues we have seen this year, we remain concerned about 2022 and beyond as other economic indicators, especially unemployment, remains very high and is likely to take years to recover to previous levels. The spending boost of the federal and state stimulus packages is likely to fade over time and inflation is also of concern. There is also a continuing level of uncertainty about how grant funding will be impacted by the pandemic. While the Town is scheduled to receive nearly \$175,000 from the American Recovery Plan, other grant programs have been dramatically curtailed by declining revenues, most specifically the Colorado Department of Local Affairs Energy Impact Assistance program, which has been a source for funding projects for many years. Accordingly, we have prepared the 2022 budget with revenues and expenditures at basically the same level as in 2021 and included grant-funded projects where we are certain funds are committed.

The Town remains in a very healthy position financially and is well positioned to continue to work on priority projects in 2022 and continue to implement the Capital Improvement Plan. The Town's spending in 2020 is projected to be down 40% from what was budgeted, primarily due to capital projects that were intended to be funded by grants for which funding was not offered or awarded. Revenues are about 16% below what was budgeted, again mostly due to grant funding.

- The Town's governmental fund balances increased in 2020 by \$109,684 to \$2,126,293, with just over \$2.0 million representing resources available to spend. The water and sewer funds have nearly \$870,000 in unrestricted net position, an increase of \$8,061 over 2019.
- With increases in revenues beyond budget, and decreases in spending, especially on capital projects that had been budgeted for 2021, it is projected that the Town's fund balances will increase by about 7.5% during 2021, or approximately \$230,000. The General Fund will increase by about \$313,000, water reserves will decrease by about \$110,000 and sewer reserves will increase by about \$20,000.
- The 2022 Budget proposes utilizing about \$430,000 of the reserves to work on new capital projects including engineering/planning, street paving, water and sewer improvements, park improvements, and a replacement vehicle for the Marshal department. No funds have yet been budgeted for construction for Lilac Park, the Auditorium, or the Arena. As engineering/planning concludes for these projects, the Town can evaluate priorities and could consider adding construction costs to the budget for these projects.

Some highlights of departmental activity in 2021 and plans for 2022:

- After nearly a year's hiatus, Town Administration was able to successfully bring back key events, including Fourth of July and Oktoberfest and introduced a summer yard sale event. The Town partnered with HopeWest of the Plateau Valley for the "Party for the Park" to kickoff the planning and capital campaign for the new HopeWest project at Lilac Park. In 2022, one of the key projects will be to work with an outside consultant to collect and codify all of the Town's ordinances so they can be added to the Town's website, and also to work with legal staff to compile a comprehensive inventory of the Town's water rights.
- In response to community interest, in mid-2021 Town staff began facilitating and supporting a stakeholder group interested in bringing broadband internet services into the Plateau Valley. The Town applied for and received a DOLA grant for \$84,000, matched with \$25,000 of Town funding, \$25,000 from Mesa County and an additional \$34,000 in partner contributions which is paying for a contracted engineering review and cost proposal for a broadband network that would service the Plateau Valley by creating a fiber backbone that would connect at I-70 in DeBeque. In support of this effort, the Mesa County Commissioners have pledged \$1 million in funding toward the construction of this project. Staff are working with potential partners to manage the network after it is built, and intends to aggressively pursue grant opportunities that can fund this project in 2022.
- A detailed structural and mechanical evaluation of the auditorium is being completed, along with cost estimates for replacement or repair. These options will be presented to the Board later this year so the Board can consider the future of the building and, if directed, staff can begin applying for grants to fund improvements. A placeholder of \$100,000 has been included in the 2022 for architectural and engineering to begin this effort.
- With funding from CDOT's Multi-Modal Options fund program, the Town has contracted with an engineering firm to complete a feasibility study for a trail between the Town and the Plateau Valley School. If the trail is determined to be feasible and if there is community support, the Town can investigate funding opportunities further. Given that this project is still in the feasibility phase, we have not included funding in the 2022 budget for anything related to the trail.
- The Marshal's department implemented new mobile data terminals that allow them to access and upload data to the regional database, allowing them to see trends and target law enforcement activity. The Marshal also applied for and received funding from the State that will be used to purchase body cameras and associated technology. The Marshal is creating a Trauma Med Class that the office would offer to town residents, possibly twice a year depending on demand. We are excited to grow our personal relationship with our community.
- The Town's Street department coordinated the paving of several blocks of High and Pinion Streets, the second year in a row that the Town has been able to complete large-scale paving

projects. The Town Board has committed to setting aside funding each year for similar paving projects, so a similar amount has been budgeted for 2022.

- The Town's Parks department completed a well-received resurfacing of one of the tennis courts, along with other projects at Gandi park. For 2022, they have funding for improvements at Gandi and Terrell parks.
- In the water fund, a project to extend a waterline and make improvements to tank 1 that will provide system redundancy for water contact time with disinfecting agents is almost complete. The Town received a \$350,000 Small Communities grant from the Colorado Department of Public Health and Environment that will allow for replacement of the clearwell and other water system improvements.
- In the sewer fund, Town staff completed the replacement of a section of sewer line under High Street. In 2022, we propose to complete a detailed analysis of future water quality and discharge requirements so the Town can plan accordingly for future sewer infrastructure.

In summary, this budget represents a very cautious, conservative approach as we continue to navigate a post-pandemic world. If the economic forecast worsens, we can postpone projects that are in the 2022 budget, and if it improves, we can advance projects that are ready and that are consistent with the Board's vision. We look forward to working with the Board over the next several months on further refinement of these numbers.

	2020 Actual	2021 Projected	2022 Final Budget
GENERAL FUND			
BEGINNING FUND BALANCE	\$ 1,991,209	\$ 2,093,320	\$ 2,406,428
GENERAL FUND REVENUE TOTAL	\$ 1,127,110	\$ 1,417,593	\$ 1,108,391
GENERAL FUND EXPENDITURE TOTAL	\$ 1,024,998	\$ 1,104,485	\$ 1,783,724
REVENUES OVER EXPENDITURES	\$ 102,111	\$ 313,108	\$ (675,333)
ENDING FUND BALANCE	\$ 2,093,320	\$ 2,406,428	\$ 1,731,095
	\$ -		
TABOR EMERGENCY RESERVE 3%:			\$53,512
Operating Reserve 25%:			\$445,931
Capital Reserve (25% of Capital Plan)			\$700,000
TOTAL Assigned & Restricted			\$1,199,443
UNASSIGNED			\$531,653
WATER FUND			
	2020 Actual	2021 Projected	2022 Final Budget
BEGINNING FUND BALANCE	\$ 708,778	\$ 699,926	\$ 590,015
WATER FUND REVENUE TOTAL	\$ 219,182	\$ 225,175	\$ 583,220
WATER FUND EXPENDITURE TOTAL	\$ 228,034	\$ 335,086	\$ 516,293
REVENUES OVER EXPENDITURES	\$ (8,852)	\$ (109,911)	\$ 66,927
ENDING FUND BALANCE	\$ 699,926	\$ 590,015	\$ 656,942
Operating Reserve: 25%			\$129,073
Capital Reserve: (Depreciation)			\$527,869
Total Assigned & Restricted:			\$656,942
UNASSIGNED			
SEWER FUND			
	2020 Actual	2021 Projected	2022 Final Budget
BEGINNING FUND BALANCE	\$154,343	\$169,815	\$188,881
SEWER FUND REVENUES TOTAL	\$123,473	\$121,576	\$134,124
SEWER FUND EXPENDITURES TOTAL	\$108,001	\$102,510	\$184,220
REVENUES OVER EXPENDITURES	\$15,472	\$19,066	(\$50,096)
ENDING FUND BALANCE	\$169,815	\$188,881	\$138,785
Operating Reserve: 25%			\$46,055
Capital Reserve: (Depreciation)			\$92,730
Total Assigned & Restricted:			\$138,785
UNASSIGNED			\$0
CONSERVATION TRUST FUND			
	2020 Actual	2021 Projected	2022 Final Budget
CTF BEGINNING FUND BALANCE	\$25,400	\$32,973	\$41,223
CTF REVENUES TOTAL	\$7,573	\$8,250	\$8,250
CTF EXPENDITURES TOTAL	\$0	\$0	\$0
REVENUES OVER EXPENDITURES	\$7,573	\$8,250	\$8,250
CTF ENDING FUND BALANCE	\$32,973	\$41,223	\$49,473
ALL FUNDS			
	2020 Actual	2021 Projected	2022 Final Budget
FUND BALANCE TOTAL	\$2,879,730	\$2,996,035	\$3,226,548
BUDGET REVENUES TOTAL	\$1,477,338	\$1,772,594	\$1,833,985
BUDGET EXPENDITURES TOTAL	\$1,361,033	\$1,542,081	\$2,484,237
REVENUES OVER EXPENDITURES	\$116,305	\$230,513	(\$650,252)
FUND BALANCE TOTAL	\$2,996,035	\$3,226,548	\$2,576,296

Account Number	Account Description	2020 Actual	2021 Budget	2021 Actual as of 09/30/21	2021 Estimated Actual	2022 Proposed Budget
	GENERAL FUND					
	GENERAL FUND REVENUES					
	Taxes					
10-00-3110	General Property Taxes	\$ 16,889	\$ 17,822	\$ 17,411	\$ 17,822	\$ 18,836
10-00-3120	Specific Ownership Taxes	2,582	2,250	1,640	3,281	2,250
10-00-3131	Town Sales Tax	99,586	85,000	90,327	120,000	100,000
10-00-3133	County Sales Tax Remittance	763,431	740,000	599,703	875,000	800,000
10-00-3135	Public Safety Sales Tax	12,143	10,500	8,995	12,000	11,000
10-00-3142	Cigarette Tax	527	500	416	500	500
10-00-3162	Mineral Leasing Tax	3,620	2,500	3,881	3,881	3,000
10-00-3164	Severance Tax	5,419	2,500	140	140	1,000
10-00-3170	Road and Bridge Tax	661	650	641	650	650
10-00-3171	Highway User Tax	12,242	12,000	9,932	13,000	12,000
	Taxes Totals:	\$917,101	\$873,722	\$733,087	\$1,046,274	\$949,236
	Registration					
10-00-3230	Motor Vehicle Registration	\$1,105	\$1,000	\$710	\$750	\$1,000
	Registration Totals:	\$1,105	\$1,000	\$710	\$750	\$1,000
	Grants					
10-00-3360	Grant - SHF	\$0	\$0	\$0	\$0	\$0
10-00-3361	Grant - Senior Van	\$876	\$1,440	\$792	\$1,584	\$1,584
	Grant Senior Van Acquisition	\$0	\$0	\$0		\$0
10-00-3363	Grant - SIPA	\$0		\$0	\$0	\$0
10-00-3364	Grant - FML	\$0		\$0	\$0	\$0
10-00-3365	Grant - DOLA Lilac Park Engineering/Design	\$0	\$0	\$0	\$0	\$0
	Grant DOLA Capital Plan	\$29,613	\$0	\$0	\$0	\$0
10-00-3365	Grant DOLA Phase 1 Downtown	\$12,736		\$0	\$0	\$0
	Grant DOLA Codification	\$0	\$10,000	\$0	\$0	\$0
	Grant - DOLA Broadband			\$0	\$84,000	\$0
	Grants - Broadband matching funds			\$0	\$59,000	\$0
TBD	CARES Act Funding	\$70,585		\$87,721	\$87,721	\$87,721
10-00-3366	Grant Marshall Black Market MJ	\$0	\$0	\$0	\$0	\$0
	Grant - Marshal Peace Officers Mental Health	\$0	\$2,400	\$0	\$0	\$0
10-00-3368	Grant - School Trail Feasibility	\$0	\$56,500	\$0	\$54,000	\$0
10-00-3370	Grant - Capital Expenditure	\$0		\$0	\$0	\$0
10-00	Grant DOLA Business Façade	\$19,962	\$0	\$2,500	\$2,500	\$0

Account Number	Account Description	2020 Actual	2021 Budget	2021 Actual as of 09/30/21	2021 Estimated Actual	2022 Proposed Budget
10-00	Grant-AGNC	\$0	\$0	\$0	\$0	\$0
	Grants Totals	\$133,772	\$70,340	\$91,013	\$288,805	\$89,305
	Fees					
10-00-3410	Fees - Franchise	\$19,788	\$20,500	\$7,485	\$20,000	\$20,500
10-00-3418	Fees - Library	\$2,467	\$4,200	\$0	\$3,064	\$4,700
10-00-3419	Fees - Van	\$135	\$300	\$140	\$200	\$100
10-00-3420	Fees - Marshal	\$50	\$100	\$150	\$200	\$100
10-00-3421	Fees for Notary Services	\$0	\$0	\$70	\$100	\$100
10-00-3422	Fees for Copies, Faxes, & Misc.	\$32	\$50	\$32	\$50	\$50
10-00-3423	Fees - General License & Fees	\$240	\$500	\$25	\$50	\$500
10-00-3424	Fees - Land Use	\$1,105	\$1,000	\$710	\$1,000	\$1,000
10-00-3425	Fees & Fines - Municipal Court	\$4,895	\$2,500	\$4,590	\$5,000	\$2,500
10-00-3426	Fees for Summer Rec	\$0	\$6,400	\$0	\$0	\$6,400
10-00-3427	Fees for Parks/Rec Fairgrounds	\$365	\$1,000	\$1,096	\$1,200	\$1,000
10-00-3429	Fees for Auditorium	\$0	\$100	\$375	\$500	\$100
10-00-3431	Public Use License	\$24,856	\$25,800	\$19,016	\$25,200	\$25,800
10-00-3490	Penalties, Fines, and Interest	\$0	\$0	\$0	\$0	\$0
10-00-3491	Returned Check Fee	\$0	\$0	\$0	\$0	\$0
	Fees Totals	\$53,933	\$62,450	\$33,690	\$56,564	\$62,850
	Miscellaneous					
10-003500	Scholarships	\$0	\$0	\$0	\$0	\$0
10-00-3507	Revenue - General	\$0	\$0	\$0	\$0	\$0
10-00-3510	Revenue - Board of Park Mgrs.	\$0	\$0	\$0	\$0	\$0
10-00-3514	Revenue - Marshal	\$0	\$0	\$0	\$0	\$0
10-00-3515	Revenue - Public Works	\$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	\$18,103	\$20,000	\$4,849	\$5,200	\$5,000
10-00-3531	Dividends	\$0	\$0	\$0	\$0	\$0
10-00-3533	Capital Credit Retirement	\$0	\$0	\$0	\$0	\$0
10-00-3534	Insurance Claims	\$0	\$0	\$0	\$0	\$0
10-00-3540	Donations - General	\$0	\$0	\$0	\$0	\$0
10-00-3541	Donations - Marshal	\$0	\$0	\$0	\$0	\$0
10-00-3542	Donations - Servicewomen's Memorial	\$0	\$0	\$0	\$0	\$0
10-00-3543	Donations - Public Works	\$0	\$0	\$0	\$0	\$0
10-00-3544	Donations - Parks	\$0	\$0	\$0	\$0	\$0

Account Number	Account Description	2020 Actual	2021 Budget	2021 Actual as of 09/30/21	2021 Estimated Actual	2022 Proposed Budget
10-00-3545	Donations - Fairgrounds	\$0	\$0	\$0	\$0	\$0
10-00-3546	Donations - Auditorium	\$0	\$0	\$0	\$0	\$0
10-00-3570	Workers Compensation Payments	\$0	\$0	\$721	\$0	\$0
10-00-3571	Insurance & Misc.	\$0	\$0	\$0	\$0	\$0
10-00-3580	Miscellaneous	\$3,096	\$1,000	\$19,091	\$20,000	\$1,000
	Miscellaneous Totals	\$21,199	\$21,000	\$24,661	\$25,200	\$6,000
	GENERAL FUND REVENUE TOTALS	\$1,127,110	\$1,028,512	\$883,160	\$1,417,593	\$1,108,391
	GENERAL FUND EXPENSES					
	General Payroll					
10-00-4113	Wages from staffing schedule	80,591	\$84,623	\$45,859	\$61,170	\$61,958
10-00-4111	Town Manager Compensation			\$17,538	\$24,000	\$24,000
10-00-4135	Mayor and Trustee Stipends			\$3,450	\$4,650	
10-00-4142	Group Health/Vision/Dental Insurance	4,196	\$3,536	\$4,109	\$5,039	\$11,400
10-00-4144	FICA/Medicare Expense	2,995	\$2,559	\$2,185	\$2,861	\$2,602
10-00-4145	Retirement Expenses	4,106	\$5,051	\$3,209	\$4,222	\$5,128
10-00-4148	Unemployment	242	\$239	\$190	\$256	\$243
10-00-4149	Workers Compensation	145	\$139	\$159	\$214	\$141
	General Payroll Totals	\$92,275	\$96,147	\$76,700	\$102,411	\$105,472
	General Expenditures					
10-00-4302	Mayor Stipend	\$300	\$0	\$0	\$0	\$0
10-00-4303	Trustee Stipend	\$4,536	\$0	\$0	\$0	\$0
10-00-4310	Postage, Freight & Delivery	\$220	\$500	\$453	\$500	\$500
10-00-4311	Office Supplies	\$1,105	\$2,000	\$330	\$1,000	\$2,000
10-00-4314	Operating Supplies	\$5,092	\$3,600	\$2,417	\$3,000	\$3,600
10-00-4319	COVID-19 Response Expenditures	\$72,072		\$0	\$0	\$0
10-00-4325	Fuel Tax Expense	\$910	\$1,000	\$574	\$1,000	\$1,000
10-00-4320	Unemployment Benefits	\$0		\$0		
10-00-4330	Contract Labor-General - Administrator	\$13,372	\$0	\$0	\$0	\$0
10-00-4332	Caselle Service Agreement	\$6,900	\$7,330	\$7,330	\$7,330	\$7,500
10-00-4333	Copier Lease Agreement	\$0	\$0	\$0	\$0	\$0
10-00-4335	Bank Service Charges	\$65	\$50	\$33	\$50	\$50
10-00-4336	Audit Expense	\$6,500	\$6,500	\$6,500	\$6,500	\$7,000
10-00-4338	Dues & Subscriptions	\$2,576	\$2,500	\$3,068	\$3,200	\$3,200
10-00-4343	Work Attire	\$16	\$700	\$0	\$700	\$700

Account Number	Account Description	2020 Actual	2021 Budget	2021 Actual as of 09/30/21	2021 Estimated Actual	2022 Proposed Budget
10-00-4345	Education & Training	\$411	\$2,500	\$1,422	\$1,500	\$2,500
10-00-4347	Economic Development & Events	\$5,493	\$25,000	\$9,961	\$20,000	\$25,000
10-00-4348	Website Fees/Computer Software	\$15,628	\$15,000	\$10,951	\$15,000	\$16,500
10-00-4349	Fireworks	\$0	\$0	\$0	\$0	\$0
10-00-4350	Charitable Donations -Discretionary Funds	\$9,637	\$10,000	\$9,959	\$10,000	\$10,000
10-00-4352	Legal	\$8,891	\$10,000	\$881	\$5,000	\$15,000
	Professional/Other	\$27	\$100,000	\$112	\$1,000	\$160,000
10-00-4353						
10-00-4354	Treasurer's Fees	\$369	\$600	\$376	\$400	\$600
10-00-4355	License, Fees & Permits	\$792	\$600	\$481	\$600	\$600
10-00-4366	Repairs & Maintenance	\$1,133	\$3,000	\$726	\$1,000	\$5,400
10-00-43	Town Hall Improvements	\$0	\$0	\$0	\$0	\$0
10-00-4380	Bad Debt Expense	\$0		\$0		
10-00-4376	Miscellaneous	\$1,120	\$1,000	\$131	\$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	\$761	\$500	\$217	\$500	\$500
10-00-4393	Travel & Reimburse	\$788	\$2,500	\$819	\$1,000	\$3,000
10-00-4398	Utilities	\$7,689	\$7,072	\$5,341	\$7,122	\$7,271
10-00-4399	Insurance - Property and Casualty	\$9,892	\$10,881	\$9,974	\$9,974	\$10,971
	General Expenditures Totals	\$176,294	\$212,833	\$72,056	\$96,876	\$283,892
			\$0			
	Grant Projects					
	Grant Senior Van Acquisition		\$0			\$0
	Grant DOLA Lilac Park Eng. Design	\$39,390	\$0	\$0	\$0	\$0
	Grant DOLA Capital Plan	\$59,227	\$0	\$0	\$0	\$0
	Grant DOLA Codification		\$20,000	\$0	\$6,250	\$6,250
	Grant - DOLA Broadband			\$7,500	\$168,000	\$0
	Grant Expenses - Broadband (from ARP funds)				\$0	\$175,442
	Grant Business Façade	\$33,226	\$25,000	\$5,357	\$5,400	\$0
	Grant School Trail		\$71,000	\$7,477	\$67,564	\$0
	Grant DOLA Peace Officers Mental Health		\$2,400	\$0	\$0	\$0
	Women's Memorial		\$2,500	\$0	\$0	\$0
	Grant - AGNC	\$4,362		\$0	\$0	\$0
	Grant SHF Auditorium Architecture		\$0	\$0	\$0	\$0
	Grant Projects	\$136,205	\$120,900	\$20,334	\$247,214	\$181,692

Account Number	Account Description	2020 Actual	2021 Budget	2021 Actual as of 09/30/21	2021 Estimated Actual	2022 Proposed Budget
	General Capital					
	Capital Outlay	\$4,025	\$9,000	\$8,090	\$9,000	\$10,000
	General Capital Totals	\$4,025	\$9,000	\$8,090	\$9,000	\$10,000
	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	\$320	\$500	\$1,000
10-01-4353	Professional - Land Use	\$1,105	\$10,000	\$1,670	\$2,000	\$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	\$1,105	\$11,000	\$1,990	\$2,500	\$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					
10-02-4310	Postage, Fr., & Del. - Election	\$0	\$0	\$0	\$0	\$0
10-02-4340	Election Expense	\$0	\$0	\$0	\$0	\$20,000
10-02-4345	Education & Training -Election	\$0	\$0	\$0	\$0	\$0
10-02-4352	Legal - Election	\$0	\$0	\$0	\$0	\$1,000
10-02-4381	Advertising & Publishing	\$0	\$0	\$0	\$0	\$1,000
10-02-4393	Travel & Reimburse - Election	\$0	\$0	\$0	\$0	\$0
	Election Expenditures Totals	\$0	\$0	\$0	\$0	\$22,000
	Van Payroll					
10-06-4113	Wages Van	\$1,014	\$1,922	\$1,377	\$1,836	\$2,184
10-06-4144	FICA/Medicare & Soc. Sec. Van	\$83	\$147	\$105	\$140	\$167
10-06-4148	Unemployment Insurance	\$3	\$6	\$4	\$5	\$7
10-06-4149	Worker's Comp Insurance	\$68	\$103	\$105	\$211	\$117

Account Number	Account Description	2020 Actual	2021 Budget	2021 Actual as of 09/30/21	2021 Estimated Actual	2022 Proposed Budget
	Van Payroll Totals	\$1,169	\$2,178	\$1,592	\$2,193	\$2,475
	Van Expenditures					
10-06-4314	Operating Supplies Van	\$0		\$0	\$0	
10-06-4325	Mileage reimbursement	\$867	\$0	\$1,189	\$2,378	\$0
10-06-4352	Fuel Van	\$21	\$1,500	\$0	\$0	\$1,500
10-06-4366	Legal & Professional Van	\$0	\$0	\$0	\$0	\$0
10-06-4393	Repairs & Maintenance Van	\$113	\$1,000	\$0	\$250	\$1,000
10-06-4399	Insurance - Property & Casualty	\$213	\$234	\$213	\$213	\$234
	Van Expenditures Totals	\$1,214	\$2,734	\$1,402	\$2,841	\$2,734
	Library Expenditures					
10-10-4314	Operating Supplies Library	\$0	\$0	\$0	\$0	\$0
10-10-4366	Repairs & Maint Library	\$0	\$1,500	\$0	\$250	\$1,500
10-10-4398	Utilities Library	\$2,467	\$2,700	\$2,111	\$2,814	\$3,200
	Library Expenditures Total	\$2,467	\$4,200	\$2,111	\$3,064	\$4,700
	Marshal Payroll					
10-20-4113	Wages from personnel schedule	\$111,265	\$151,092	\$83,639	\$114,856	\$166,940
10-20-4142	Group Health/Vision/Dental Insurance Marshal	\$15,398	\$26,583	\$13,152	\$17,532	\$46,740
10-20-4143	Disability Marshal	\$2,972	\$4,231	\$2,304	\$3,147	\$4,674
10-20-4144	FICA/Medicare Expense Marshal	\$1,580	\$2,191	\$1,165	\$1,598	\$2,421
10-20-4145	Retirement Expense Marshal	\$8,882	\$12,087	\$6,968	\$9,583	\$13,355
10-20-4148	Unemployment Insurance	\$339	\$453	\$251	\$344	\$501
10-20-4149	Work Comp Insurance Marshal	\$2,704	\$4,542	\$2,510	\$3,381	\$5,044
	Marshal Payroll Totals	\$143,140	\$201,179	\$109,989	\$150,442	\$239,675
	Marshal Expenditures					
10-20-4310	Postage & Freight Marshal	\$0	\$0	\$0	\$0	\$0
10-20-4314	Operating Supplies Marshal	\$692	\$3,450	\$180	\$3,200	\$10,500
10-20-4325	Fuel Marshal	\$4,287	\$4,500	\$4,003	\$5,337	\$5,500
10-20-4326	Dispatch/Cell Phone	\$12,965	\$15,997	\$9,161	\$13,741	\$15,997
10-20-4327	Uniforms Marshal	\$383	\$3,650	\$2,089	\$2,500	\$3,650
10-20-4330	Investigative Expense	\$0	\$0	\$128	\$750	\$1,000
10-20-4331	Contract Labor Marshal	\$0	\$0	\$0	\$0	\$0
10-20-4332	Rental Expenditure	\$600	\$600	\$600	\$600	\$600
10-20-4338	Dues & Subscriptions Marshal	\$0	\$1,090	\$0	\$500	\$500

Account Number	Account Description	2020 Actual	2021 Budget	2021 Actual as of 09/30/21	2021 Estimated Actual	2022 Proposed Budget
10-20-4345	Education & Training Marshal	\$700	\$2,500	\$790	\$1,000	\$2,500
10-20-4348	Computer and Software Expense	\$0	\$0	\$0	\$1,179	\$1,179
10-20-4352	Legal	\$0	\$0	\$0	\$0	\$0
10-20-4353	Professional	\$0	\$0	\$0	\$0	\$0
10-20-4355	License, Fees & Permits Marshal	\$0	\$0	\$0	\$0	\$0
10-20-4366	Repairs & Maint Marshal	\$3,607	\$5,000	\$1,060	\$4,500	\$5,000
10-20-4376	Miscellaneous	\$0	\$0	\$0	\$0	\$0
10-20-4377	Other - Marshall	\$0	\$0	\$0	\$0	\$0
10-20-4381	Printing & Publish Marshal	\$0	\$0	\$0	\$0	\$0
10-20-4393	Travel & Reimburse Marshal	\$91	\$2,000	\$510	\$1,000	\$2,000
10-20-4398	Utilities Marshal	\$765	\$800	\$477	\$636	\$800
10-20-4399	Insurance Marshal - Property & Casualty	\$8,103	\$8,265	\$8,086	\$8,086	\$8,895
	Marshal Expenditures Totals	\$32,192	\$47,852	\$27,083	\$43,029	\$58,121
	Marshal Capital					
10-20-4940	Capital Outlay Marshal	0	26,500	0	14,500	73,200
	Marshal Capital Totals	\$0	\$26,500	\$0	\$14,500	\$73,200
	Public Works Payroll					
10-30-4113	Wages from staffing schedule	\$61,859	\$58,853	\$38,738	\$55,084	\$63,154
10-30-4121	Part time/Seasonal	\$0	\$0	\$3,221	\$3,221	\$0
10-30-4142	Group Health/Vision/Dental Insurance Public Works	\$25,096	\$27,127	\$11,768	\$16,318	\$22,620
10-30-4144	FICA Medicare Expense Public Works	\$808	\$853	\$756	\$969	\$916
10-30-4145	Retirement Expense Public Works	\$4,931	\$4,708	\$3,206	\$4,591	\$5,052
10-30-4148	Unemployment Insurance	\$190	\$177	\$126	\$175	\$189
10-30-4149	Work Comp Insurance Pub. Wks.	\$2,713	\$2,403	\$1,759	\$2,469	\$2,598
	Public Works Payroll Total	\$95,598	\$94,121	\$59,573	\$82,826	\$94,530
	Public Works Expenditures					
10-30-4310	Postage & Freight Public Works	\$0	\$0	\$0	\$0	\$0
10-30-4312	O.S. - PW Road, Street, Bridge	\$784	\$0	\$0	\$0	\$0
10-30-4313	Operating Supplies Public Works	\$2,349	\$0	\$1,240	\$1,000	\$0
10-30-4314	Operating Supplies Public Work	\$13,985	\$15,000	\$4,426	\$12,000	\$12,000

Account Number	Account Description	2020 Actual	2021 Budget	2021 Actual as of 09/30/21	2021 Estimated Actual	2022 Proposed Budget
10-30-4316	Equipment Acquisition	598	4,850	3,949	5,000	9,500
10-30-4325	Fuel Public Works	\$4,076	\$4,000	\$2,289	\$3,434	\$4,000
10-30-4330	Contract Services - Snow Removal	\$0	\$2,500	\$1,300	\$1,500	\$2,500
10-30-4334	Lease Expense Public Works - Backhoe	\$0	\$0	\$0	\$0	\$0
10-30-4338	Dues & Subscriptions Pub. Wks.	\$0	\$0	\$0	\$0	\$500
10-30-4343	Work Attire	\$0	\$1,500	\$90	\$1,500	\$2,000
10-30-4345	Education & Training Public Wk.	\$0	\$1,000	\$0	\$1,000	\$1,500
10-30-4348	Computer and Software Expense			\$500	\$500	\$500
10-30-4352	Legal Pub. Wks.	\$0	\$0	\$0	\$0	\$0
10-30-4353	Professional Public Works	\$0	\$10,000	\$0	\$0	\$25,000
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	\$90,417	\$130,000	\$107,058	\$110,000	\$150,000
10-30-4365	R & M Snow Removal	\$178	\$5,000	\$2,435	\$2,500	\$3,500
10-30-4366	R & M Public Works	\$2,086	\$9,500	\$8,777	\$11,000	\$10,000
10-30-4376	Miscellaneous - Pub. Wks.	\$0	\$0	\$0	\$0	\$0
10-30-4377	Other - Pub. Wks.	\$0	\$0	\$0	\$0	\$0
10-30-4381	Advert.& Publish. Public Works	\$0	\$0	\$0	\$0	\$0
10-30-4393	Travel & Reimb Public Works	\$0	\$0	\$0	\$0	\$2,000
10-30-4397	Utilities Street Lights	\$4,958	\$5,000	\$3,299	\$4,399	\$5,000
10-30-4398	Utilities Public Works	\$8,816	\$8,377	\$6,041	\$8,055	\$8,224
10-30-4399	Insurance - Property & Casualty	\$2,735	\$2,649	\$2,590	\$2,590	\$2,849
	Public Works Expenditures Totals	\$130,981	\$199,376	\$143,995	\$164,478	\$239,073
	Public Works Capital					
10-30-4580	Capital R,S,B Pubwks Grant	0	0	0	0	0
10-30-4590	Capital Outlay Pubwks Grant	0	0	0	0	0
10-30-4940	Capital Outlay - Public Works	61,694	0	0	0	17,000
	Public Works Capital Total	\$61,694	\$0	\$0	\$0	\$17,000
	Facilities Expenditures					
10-70-4353	Professional Facilities	\$0	\$8,000	\$34	\$100	
10-70-4366	R & M Facilities	\$1,406	\$3,000	\$1,261	\$2,000	
10-70-4940	Capital	\$37,808	\$65,000	\$10,128	\$42,908	\$38,000
	Facilities/Buildings Expenditures Totals	\$39,214	\$76,000	\$11,423	\$45,008	\$38,000

Account Number	Account Description	2020 Actual	2021 Budget	2021 Actual as of 09/30/21	2021 Estimated Actual	2022 Proposed Budget
	Municipal Court Payroll					
10-40-4113	Wages from staffing schedule	5,207	5,836	4,205	5,814	6,169
10-40-4142	Group Health/Vision/Dental Insurance Mun. Court	30	2,226	879	1,457	2,400
10-40-4144	FICA Medicare Expense Mun. Court	77	85	57	78	89
10-40-4145	Retirement Expense Mun. Court	520	467	403	532	494
10-40-4148	Unemployment Insurance	16	18	13	17	19
10-40-4149	Work Comp Insurance Mun. Court	10	10	11	15	11
	Municipal Court Payroll Total	\$5,859	\$8,642	\$5,567	\$7,913	\$9,181
	Municipal Court Expenditures					
10-40-4352	Legal & Professional Mun Court	\$4,460	\$5,044	\$2,985	\$4,000	\$5,044
	Municipal Court Expenditures Totals	\$4,460	\$5,044	\$2,985	\$4,000	\$5,044
	Parks Payroll					
10-50-4113	Salaries from staffing schedule	\$9,483	\$12,500	\$7,418	\$9,545	\$8,175
10-50-4114	Wages Parks - Temporary	\$12,026	\$17,034	\$7,632	\$13,760	\$17,000
10-50-4142	Group Health/Vision/Dental Insurance Parks	\$3,861	\$4,681	\$759	\$6,885	\$3,000
10-50-4144	FICA/Medicare Expense Parks	\$1,046	\$1,484	\$688	\$1,188	\$1,419
10-50-4145	Retirement Expense Parks	\$759	\$1,000	\$589	\$759	\$654
10-50-4148	Unemployment Insurance	\$64	\$89	\$45	\$70	\$76
10-50-4149	Work Comp Insurance Parks	\$715	\$1,098	\$963	\$1,380	\$895
	Parks Payroll Totals	\$27,953	\$37,886	\$18,095	\$33,586	\$31,219
	Parks Expenditures					
10-50-4310	Postage & Freight	\$0	\$0	\$0	\$0	\$0
10-50-4314	Operating Supplies Parks	\$7,101	\$1,000	\$66	\$1,000	\$1,000
10-50-4325	Fuel Parks	\$630	\$857	\$767	\$1,150	\$1,174
10-50-4366	Repairs & Maint Parks	\$1,553	\$7,500	\$3,100	\$4,000	\$7,500
10-50-4397	Utilities Terrell Park	\$13,180	\$15,756	\$7,525	\$10,034	\$10,245
10-50-4398	Utilities Parks	\$4,894	\$5,625	\$3,131	\$4,175	\$4,263
10-50-4399	Insurance Property & Casualty	\$480	\$528	\$479	\$480	\$528
	Parks Expenditures Totals	\$27,837	\$31,266	\$15,069	\$20,839	\$24,710
	Parks Capital					
10-50-4940	Capital Outlay	\$4,145	\$3,200	\$0	\$0	\$9,500
10-50-4941	Capital Outlay Terrell Park	\$0	\$4,500	\$90	\$90	\$5,000
10-50-4942	Capital Outlay Gandi Park	\$0	\$30,000	\$26,192	\$35,000	\$21,000

Account Number	Account Description	2020 Actual	2021 Budget	2021 Actual as of 09/30/21	2021 Estimated Actual	2022 Proposed Budget
	Parks Capital Totals	\$4,145	\$37,700	\$26,281	\$35,090	\$35,500
	Summer Rec Expenditures					
	Postage & Freight Summer Rec	\$0	\$0	\$0	\$0	\$0
	Operating Supplies Summer Rec	\$0	\$5,000	\$0	\$0	\$5,000
	Program Costs Summer Rec	\$0	\$5,000	\$0	\$0	\$5,000
	Contract Summer Rec Coordinator	\$0	\$20,000	\$0	\$0	\$20,000
	Summer Rec Expenditures Totals	\$0	\$30,000	\$0	\$0	\$30,000
	Fairgrounds/Arena Expenditures					
10-54-4314	Operating Supplies Arena	\$60	\$0	\$0	\$0	\$0
10-54-4352	Legal & Professional Arena	\$0	\$0	\$0	\$0	\$25,000
10-54-4353	Repairs & Maint Arena	\$1,184	\$1,000	\$390	\$1,000	\$1,000
10-54-4366	Utilities Arena (Fairgrounds)	\$1,998	\$2,023	\$2,225	\$2,966	\$2,000
10-54-4398	Insurance - Property & Casualty	\$295	\$325	\$294	\$295	\$325
10-54-4399	Arena Rental Equipment	\$0	\$0	\$0	\$0	\$0
	Arena Expenditures Totals	\$3,536	\$3,348	\$2,909	\$4,261	\$28,325
	Arena Capital Expenditures					
10-54-4940	Capital Outlay Arena	0	10,000	0	0	10,000
	Arena Capital Totals	\$0	\$10,000	\$0	\$0	\$10,000
	Auditorium Expenditures					
10-60-4352	Legal & Professional Auditorium	\$0	\$120,000	\$10,095	\$20,000	\$100,000
10-60-4366	Repairs & Maint - Auditorium	\$60	\$2,000	\$0	\$100	\$2,000
10-60-4398	Utilities Auditorium	\$1,984	\$2,000	\$1,735	\$2,314	\$2,000
	Auditorium Expenditures Totals	\$2,044	\$124,000	\$11,830	\$22,414	\$104,000
	General Miscellaneous					
	Reserve for compensation adjustments		\$12,000	\$0	\$10,000	\$22,181
	Contingency		\$25,000	\$0	\$0	\$100,000
	Transfer for lease payment (Capital Projects fund)	\$31,591	\$0	\$0	\$0	\$0
	Total General Miscellaneous	\$31,591	\$37,000	\$0	\$10,000	\$122,181
	BEGINNING FUND BALANCE	\$1,991,209	\$2,043,196	\$2,093,320	\$2,093,320	\$2,406,428

Account Number	Account Description	2020 Actual	2021 Budget	2021 Actual as of 09/30/21	2021 Estimated Actual	2022 Proposed Budget
	GENERAL FUND REVENUE TOTAL	\$1,127,110	\$1,028,512	\$883,160	\$1,417,593	\$1,108,391
	GENERAL FUND EXPENDITURE TOTAL	\$1,024,998	\$1,428,906	\$619,073	\$1,104,485	\$1,783,724
	REVENUES OVER EXPENDITURES	\$102,111	-\$400,394	\$264,087	\$313,108	-\$675,333
	ENDING FUND BALANCE	\$2,093,320	\$1,642,802		\$2,406,428	\$1,731,095
	WATER FUND					
	WATER FUND REVENUES					
	Water Grants					
51-00-3367	Grant - DOLA	0	0	0	0	0
	Grant - CDPHE Small Communities		0	0	0	350,000
	Water Grants Total	0	0	0	0	350,000
	Water Fees					
51-00-3412	Out of Town Surcharge	\$367	\$1,200	\$238	\$475	\$1,200
51-00-3413	Reconnect/Disconnect Fees	\$0	\$0	\$0	\$0	\$0
51-00-3414	Water Monthly User Fees	\$183,999	\$204,532	\$126,352	\$185,000	\$194,250
	Water Service Maintenance Charge	\$0	\$0	\$0	\$0	\$0
51-00-3416	Water Tap Fees	\$0	\$0	\$4,500	\$4,500	\$0
51-00-3488	Lien Fees	\$0	\$0	\$0	\$0	\$0
51-00-3490	Finance Charges	\$102	\$1,000	\$179	\$180	\$1,000
51-00-3491	Returned Check Fee	\$0		\$16	\$20	\$20
	Water Fees Total	\$184,467	\$206,732	\$131,285	\$190,175	\$196,470
	Water Miscellaneous					
51-00-3534	Insurance Refunds	\$0	\$0	\$0	\$0	\$0
51-00-3550	Transfer From General Fund	\$0	\$0	\$0	\$0	\$0
	Water Miscellaneous Total	\$0	\$0	\$0	\$0	\$0
	Bulk Water Fees					
51-00-3717	Bulk Water Fees	\$34,715	\$38,400	\$28,191	\$35,000	\$36,750
	Bulk Water Fees Total	\$34,715	\$38,400	\$28,191	\$35,000	\$36,750
	WATER REVENUES TOTAL	\$219,182	\$245,132	\$159,476	\$225,175	\$583,220
	Water Fund Expenditures					
	Water Payroll					
51-00-4113	Salaries from staffing plan	\$29,830	\$30,205	\$19,894	\$26,966	\$26,858

Account Number	Account Description	2020 Actual	2021 Budget	2021 Actual as of 09/30/21	2021 Estimated Actual	2022 Proposed Budget
51-00-4142	Group Health/Vision/Dental Insurance Water	\$6,885	\$8,190	\$3,063	\$3,900	\$7,920
51-00-4144	FICA/Medicare Expense	\$686	\$723	\$487	\$664	\$680
51-00-4145	Retirement Expenses	\$2,226	\$2,048	\$1,489	\$2,006	\$1,774
51-00-4148	Unemployment Insurance	\$91	\$91	\$60	\$81	\$81
51-00-4149	Work Comp Insurance Water	\$656	\$711	\$248	\$298	\$532
	Water Payroll Total	\$40,374	\$41,968	\$25,241	\$33,915	\$37,844
	Operational Expenditures					
51-00-4310	Postage & Freight Water	\$814	\$1,000	\$728	\$1,000	\$1,000
51-00-4313	Oper. Supplies Spgs. Pump Stn.	\$140	\$0	\$0	\$0	\$0
51-00-4314	Operating Supplies Water -Dist.	\$905	\$0	\$0	\$0	\$0
51-00-4315	Operating Supplies	\$2,918	\$8,000	\$12,988	\$15,000	\$8,000
51-00-4316	Operating Equipment		\$23,250		\$0	\$12,250
51-00-4330	Contract Labor Water - Oper @ 65%	\$23,400	\$23,400	\$17,550	\$23,400	\$23,400
51-00-4331	Contract Labor - Town Administrator @15%	\$2,865	\$0	\$0	\$0	\$0
51-00-4334	Lease Expense	0	0	0	0	0
51-00-4335	Bank Service Charges	190		72	100	50
51-00-4336	Audit Expense	\$3,250	\$3,250	\$3,250	\$3,250	\$3,250
51-00-4338	Dues & Subscriptions Water	\$275	\$275	\$275	\$275	\$275
51-00-4345	Education & Training Water	\$0	\$2,500	\$0	\$1,000	\$2,500
51-00-4348	Computer/Network Services	\$2,800		\$99	\$99	\$1,060
51-00-4352	Legal Water	\$0	\$2,500	\$0	\$0	\$2,500
51-00-4353	Professional/Engineering Water	\$26,977	\$19,550	\$21,643	\$25,000	\$40,000
51-00-4355	License, Fees & Permits Water	\$2,799	\$4,000	\$510	\$3,600	\$4,000
51-00-4362	Interest Expense	\$833	\$0	\$0	\$0	\$0
51-00-4365	Repairs & Maint Springs Pump Stn	\$0		\$0		
51-00-4366	Repairs & Maint. Water Distrib	\$179	\$3,500	\$4,106	\$5,000	\$7,500
51-00-4367	Repairs & Maint. Water Treatment	\$4,023	\$3,000	\$2,947	\$5,000	\$3,000
51-00-4380	Bad Debt Expense	\$0	\$50	\$0	\$0	\$50
51-00-4381	Advertising & Publishing Water	\$0	\$0	\$0	\$0	\$0
51-00-4393	Travel & Reimburse - Water	\$0	\$500	\$0	\$0	\$500
51-00-4397	Utilities Springs Pump Station	\$6,585	\$6,324	\$3,630	\$4,839	\$4,941
51-00-4398	Utilities Water	\$5,140	\$4,590	\$3,583	\$4,778	\$4,878
51-00-4399	Insurance - Property & Casualty	\$6,287	\$6,916	\$6,860	\$6,860	\$7,546
	Watershed Studies (Hoosier)	\$0		\$0		
	Water Expenditures Total	\$90,379	\$112,605	\$78,240	\$99,201	\$126,700

Account Number	Account Description	2020 Actual	2021 Budget	2021 Actual as of 09/30/21	2021 Estimated Actual	2022 Proposed Budget
	Water Grant Expenditures					
	Grant FML Bulk Water Addition	0	0	0	0	0
	Grant DOLA Capital Improvement Plan Implementatic	0	230,000	0	0	0
	Grant - CDPHE Small Communities	0	0	0	0	350,000
	Water Grant Expenditures Total	0	230,000	0	0	350,000
	Water Capital					
51-00-4940	Capital Outlay Water	95,938	40,000	89,647	200,000	0
	Water Capital Total	\$95,938	\$40,000	\$89,647	\$200,000	\$0
	Bulk Water Expenditures					
51-07-4352	Legal & Professional Bulk Water	\$0	\$1,000	\$795	\$1,000	\$1,000
51-07-4355	Lic, Fees & Permits Bulk Water	\$0	\$0	\$0	\$0	\$0
51-07-4366	Repairs & Maint - Bulk Water	\$0	\$0	\$0	\$250	\$0
51-07-4398	Utilities Bulk Water	\$1,343	\$1,278	\$540	\$720	\$749
	Bulk Water Expenditures Total	\$1,343	\$2,278	\$1,335	\$1,970	\$1,749
	BEGINNING FUND BALANCE	\$708,778	\$719,224		\$699,926	\$590,015
	WATER FUND REVENUE TOTAL	219,182	245,132	159,476	225,175	583,220
	WATER FUND EXPENDITURES TOTAL	\$228,034	\$426,851	\$194,463	\$335,086	\$516,293
	REVENUES OVER EXPENDITURES	(8,852)	(181,719)	(34,988)	(109,911)	66,927
	ENDING FUND BALANCE	\$699,926	\$537,505		\$590,015	\$656,942
	SEWER FUND					
	SEWER FUND REVENUES					
	Sewer Grant/Loan					
52-00-3368	Sewer Grant/Loan-- DOLA	\$0	\$0	\$0	\$0	\$0
	Sewer Grants Total	\$0	\$0	\$0	\$0	\$0
	Sewer Fees					
52-00-3410	Sewer Monthly User Fees	\$123,404	\$141,073	\$91,107	\$121,476	\$133,624
52-00-3411	Sewer Service Maint. Charge	\$0	\$0	\$0	\$0	\$0
52-00-3412	Sewer Tap Fees	\$0	\$0	\$0	\$0	\$0
52-00-3413	Out of Town Surcharge	\$0	\$0	\$0	\$0	\$0
52-00-3488	Lien Fee	\$0	\$0	\$0	\$0	\$0
52-00-3489	Penalties, Fines, and Interest	\$0	\$0	\$0	\$0	\$0
52-00-3490	Finance Charges	\$69	\$500	\$76	\$100	\$500

Account Number	Account Description	2020 Actual	2021 Budget	2021 Actual as of 09/30/21	2021 Estimated Actual	2022 Proposed Budget
52-00-3491	Returned Check Fee	\$0	\$0	\$0	\$0	\$0
	Transfer from General Fund		\$0			\$0
	Sewer Fees Total	\$123,473	\$141,573	\$91,183	\$121,576	\$134,124
	Sewer Miscellaneous					
52-00-3510	Revenue Sewer	\$0	\$0	\$0	\$0	\$0
	Sewer Miscellaneous	\$0	\$0	\$0	\$0	\$0
	Prior Years Surplus	\$0	\$0	\$0	\$0	\$0
	Sewer Miscellaneous Total	0	0	0	0	0
	School Lift Station Fees					
52-00-3720	School Lift Station Fees	\$0	\$0	\$0	\$0	\$0
	TOTAL SCHOOL LIFT STATION FEES	\$0	\$0	\$0	\$0	\$0
	SEWER FUND REVENUES TOTAL	\$123,473	\$141,573	\$91,183	\$121,576	\$134,124
	Sewer Payroll					
52-00-4113	Wages from staffing schedule	\$25,089	\$30,205	\$18,986	\$26,058	\$26,858
52-00-4142	Group Health/Vision/Dental Insurance Sewer	\$4,954	\$8,190	\$2,684	\$3,521	\$7,920
52-00-4144	FICA/Medicare Expense	\$624	\$723	\$476	\$653	\$680
52-00-4145	Retirement Expenses	\$1,779	\$2,048	\$1,416	\$1,933	\$1,774
52-00-4148	Unemployment Insurance	\$77	\$91	\$57	\$78	\$81
52-00-4149	Work Comp Insurance Sewer	\$448	\$711	\$195	\$245	\$532
	Sewer Payroll Total	\$32,970	\$41,968	\$23,814	\$32,488	\$37,844
	Sewer Expenditures					
52-00-4310	Postage & Freight Sewer	\$575	\$650	\$568	\$650	\$650
52-00-4314	Oper. Supp. Sewer - collection	\$0		\$182	\$200	
52-00-4315	Operating Supplies Sewer	\$2,423	\$10,000	\$971	\$4,000	\$9,200
52-00-4316	Operating Equipment	\$0	\$0	\$0	\$0	\$4,000
52-00-4330	Contract Labor Sewer - Oper @35%	\$12,600	\$12,600	\$9,450	\$12,600	\$12,600
52-00-4331	Contract Labor Sewer - Admin @15%	\$2,866	\$0	\$0	\$0	\$0
52-00-4334	Lease Expense	\$0	\$0	\$0	\$0	\$0
52-00-4335	Bank Service Charges	\$68	\$0	\$0	\$0	
52-00-4336	Audit Expense	\$3,250	\$3,250	\$3,250	\$3,250	\$3,250
52-00-4338	Dues & Subscriptions Sewer	\$0	\$200	\$0	\$0	\$200
52-00-4345	Education & Training Sewer	\$0	\$1,500	\$0	\$0	\$1,500
52-00-4352	Legal Sewer	\$0	\$500	\$0	\$0	\$500

Account Number	Account Description	2020 Actual	2021 Budget	2021 Actual as of 09/30/21	2021 Estimated Actual	2022 Proposed Budget
52-00-4353	Professional/Engineering Sewer	\$12,274	\$10,000	\$2,367	\$5,000	\$60,000
52-00-4355	License, Fees & Permits Sewer	\$1,613	\$1,600	\$67	\$1,600	\$1,600
52-00-4362	Interest Expense	\$833	\$537	\$0	\$0	\$0
52-00-4366	Rep.& Maint. Sewer -collection	\$9,639	\$7,000	\$11,810	\$15,000	\$20,000
52-00-4367	Rep.& Maint. Sewer -treatment	\$1,616	\$5,000	\$0	\$1,500	\$5,000
52-00-4380	Bad Debt Expense - Sewer			\$11	\$20	\$50
52-00-4381	Advertising & Publishing Sewer	\$0	\$0	\$0	\$0	\$0
52-00-4393	Travel & Reimburse - Sewer	\$0	\$500	\$0	\$0	\$500
52-00-4398	Utilities Sewer	\$25,725	\$23,043	\$17,674	\$23,565	\$24,060
52-00-4399	Insurance Property & Casualty	\$836	\$920	\$1,423	\$1,423	\$1,565
	Sewer Expenditures Total	\$74,319	\$77,300	\$47,774	\$68,808	\$144,676
	Sewer Grant Expenditure					
	Grant Capital Improvement Plan Implementation	0	0	0	0	0
	Sewer Grant Expenditure Total	\$0	\$0	\$0	\$0	\$0
	Sewer Capital					
52-00-4940	Capital Outlay Sewer	0	70,000	0	0	0
	Sewer Capital Total	0	70,000	0	0	0
	School Lift Stn. Expenditures					
52-01-4314	Oper. Supp. School Lift Stn.	\$0	\$0	\$0	\$0	\$0
52-01-4366	Repairs & Maint. School Lift Stn	\$0	\$0	\$518	\$525	\$1,000
52-01-4398	Utilities School Lift Station	\$531	\$500	\$380	\$507	\$500
52-01-4399	Insurance School Lift Station	\$182	\$200	\$181	\$182	\$200
	School Lift Stn. Expenditures Total	\$712	\$700	\$1,079	\$1,214	\$1,700
	BEGINNING FUND BALANCE	\$154,343	\$194,717		\$169,815	\$188,881
	SEWER FUND REVENUES TOTAL	\$123,473	\$141,573	\$91,183	\$121,576	\$134,124
	SEWER FUND EXPENDITURES TOTAL	\$108,001	\$189,968	\$72,666	\$102,510	\$184,220
	REVENUES OVER EXPENDITURES	\$15,472	(\$48,395)	\$18,516	\$19,066	(\$50,096)
	ENDING FUND BALANCE	\$169,815	\$146,322		\$188,881	\$138,785
	CONSERVATION TRUST FUND					
	CONS. TRUST FUND REVENUES					
73-00-3140	Conservation Trust Funds	7,332	8,000	6,458	8,000	8,000
	Interest Income	241	0	0	250	250
	Prior Years Surplus	0	0	0	0	0

Account Number	Account Description	2020 Actual	2021 Budget	2021 Actual as of 09/30/21	2021 Estimated Actual	2022 Proposed Budget
	Cons. Trust Revenue Total	\$7,573	\$8,000	\$6,458	\$8,250	\$8,250
	Conservation Trust Fund Capital					
	Capital Outlay - Rodeo Arena	0	0	0	0	0
	Conservation Trust Fund Capital Totals	\$0	\$0	\$0	\$0	\$0
	Cons.Trust Fund Parks Capital					
73-54-4940	Capital Fairgrounds	0	0	0	0	0
	Cons.Trust Fund Parks Capital Total	\$0	\$0	\$0	\$0	\$0
	CTF BEGINNING FUND BALANCE	\$25,400	\$33,150		\$32,973	\$41,223
	CTF REVENUES TOTAL	\$7,573	\$8,000	\$6,458	\$8,250	\$8,250
	CTF EXPENDITURES TOTAL	\$0	\$0	\$0	\$0	\$0
	REVENUES OVER EXPENDITURES	\$7,573	\$8,000	\$6,458	\$8,250	\$8,250
	CTF ENDING FUND BALANCE	\$32,973	\$41,150		\$41,223	\$49,473
	FUND BALANCE TOTAL	\$2,879,730	\$2,990,287		\$2,996,035	\$3,226,548
	BUDGET REVENUES TOTAL	\$1,477,338	\$1,423,217	\$1,140,277	\$1,772,594	\$1,833,985
	BUDGET EXPENDITURES TOTAL	\$1,361,033	\$2,045,725	\$886,203	\$1,542,081	\$2,484,237
	REVENUES OVER EXPENDITURES	\$116,305	-\$622,508	\$254,074	\$230,513	-\$650,252
	FUND BALANCE TOTAL	\$2,996,035	\$2,367,779		\$3,226,548	\$2,576,296