



Town of Akron
245 Main Ave, PO Box P
Akron, CO 80720
(970) 345-2624

MAYOR
NANCY LIGHTLE

MAYOR PRO TEM
BRITTANI KUSEL

TRUSTEES
DEREK GLOSSON
JACQUE HAYES
SCOTT PORTEUS
HARRY SLUSSER
SUSAN WATSON

I hereby certify that the attached is a true and correct copy of the 2019 Budget for the Town of Akron, Colorado, adopted by the Board of Trustees of the Town of Akron on December 11, 2018

Dencia J Raish, CMC
Town Clerk/Administrator





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2019 Budget Message

The budget for the Town of Akron is prepared each year by the Town Clerk/ Administrator based on the full accrual method of accounting. This budget was presented to the Akron Board of Trustees in October, and the Budget Committee held work sessions to amend the proposed budget before a final budget was adopted at a special meeting held December 11th, 2018. Several opportunities for public input are given before final adoption of the budget, and citizen needs and requests are kept on file throughout the year to be used in preparing for the budget.

Services provided by the Town of Akron include:

- General Administration
- Building Inspection and Zoning Regulation
- Municipal Court
- Liquor Licensing
- Police Protection (through IGA with Washington County)
- Fire Protection (ARFD)
- Airport
- Residential and Commercial Trash Service
- Streets and Roads
- Parks and Recreation
- Library
- Water
- Sewer
- Cemetery

Following are important items in the General Fund budget for 2019:

- A lump sum value raise was given to all full time employees across all funds. The last raise allotted for employees was in 2016.
- The Town will pay full employee health insurance in 2019. If employees include dependents in their coverage they are required to reimburse 25% of the cost for dependents. The Town maintains a dental/eye benefit.
- There was a 5% increase to the rate of trash collection.
- Colorado Plains Regional Airport is expected to complete the Master Plan in Q1 of 2019. CPRA will also be relocating the ASOS (weather station) this project will be funded 90% federally, 5% state and 5% local funds.
- The Town will begin work for a Pond Revitalization Project with estimated to cost \$520,000 with \$409,000 available from State Grants acquired.
- Public works plans to purchase a new trash truck and pickup as capital improvements in 2019, there will be trade-in options for both items to reduce the cost.
- Full amounts of projected revenues will be retained and spent in 2019, following approval of voters on November 7, 1995.

Following are the important item in the Town's other funds for 2019:

- There was no water or sewer rate changes for 2019.
- There will be a new SCADA system installed for the WWTP.
- The Firemen's Pension Fund maintained a payout for qualifying pensioners at \$180 per month.

General Fund (1)

	2017 ACTUAL	2018 ESTIMATE	2019 BUDGET
REVENUES			
REVENUES	\$ 2,023,065	\$ 1,672,824	\$ 2,143,694
TRANSFER IN	0	0	0
SUB-TOTAL	2,023,065	1,672,824	2,143,694
Tabor Reserve Unreserved			
BEGINNING BALANCE AS OF 12/31/PREV YEAR	371,109	424,373	647,694
TOTAL REVENUE	2,394,174	2,097,196	2,791,388 +
EXPENDITURES			
EXPENDITURE	1,907,739	1,449,503	2,433,132
TRANSFER OUT	0	0	0
TOTAL EXPENSE	1,907,739	1,449,503	2,433,132 -
ENDING CASH BALANCE	486,435	647,694	358,256 =
LESS AMORTIZ.&RESRV	0	0	74,000
AUDIT ADJUSTMENT	0	0	0
YEAR END BALANCE	\$ 486,435	\$ 647,694	\$ 432,256
REVENUES	2017 ACTUAL	2018 ESTIMATE	2019 BUDGET
31 TAXES	\$ 1,003,119	\$ 1,116,832	\$ 1,005,352
32 LICENSES & PERMITS	15,290	14,943	11,400
33 INTERGOVERNMENTAL REV	667,012	192,204	777,242
34 CHARGES FOR SERVICE	269,945	281,268	272,500
35 FINES & FORFEITURES	33,024	29,200	28,000
36 MISCELLANEOUS REVENUE	34,675	38,377	49,200
other per prev. budget			2,143,694
TOTAL REVENUE	\$ 2,023,065	\$ 1,672,824	\$ 2,143,694
EXPENDITURES	2017 ACTUAL	2018 ESTIMATE	2019 BUDGET
44 ADMINISTRATION	153,238	168,789	226,610
49 NON-DEPARTMENTAL	14,603	17,300	24,000
54 POLICE DEPT	213,697	213,152	214,652
55 FIRE	49,932	54,456	51,620
60 SANITATION	268,710	234,134	414,840
61 STREET	286,047	323,834	325,450
62 AIRPORT	605,179	108,720	322,402
63 BUILDING	17,229	16,411	15,830
64 PARKS	104,407	105,562	560,480
66 RECREATION	25,217	27,554	22,864
67 SWIMMING POOL	101,199	107,250	108,524
68 LIBRARY	68,280	72,341	74,860
80 RESERVE ACCOUNTS	0	0	71,000
TOTAL EXPENSE	\$ 1,907,739	\$ 1,449,503	\$ 2,433,132
Difference (Rev-Exp)	115,326	223,321	(289,438)

Suggestions:

General Fund

	2017 Pri Year Actual	2018 Estimated	2019 Fut Year Budget
TAXES			
10-31-100 GENERAL PROPERTY TAX	418,679	440,000	\$443,754
10-31-110 SR. CENTER PROPERTY TAX	12,015	12,500	\$12,734
10-31-120 REC. PROGRAM PROPERTY TAXES	35,254	36,800	\$37,364
10-31-200 SPECIFIC OWNERSHIP TAX	65,426	53,964	\$60,000
10-31-300 LICENSE FEES	8,170	6,710	\$8,000
10-31-400 FRANCHISE TAXES	68,571	68,382	\$67,000
10-31-500 SEVERENCE TAX	6,279	7,089	\$6,500
10-31-600 CITY SALES TAX	310,981	393,110	\$296,000
10-31-610 SALES TAX - RECREATION	77,744	98,277	\$74,000
TOTAL TAXES	1,003,119	1,116,832	\$1,005,352
LICENSES & PERMITS			
10-32-100 LIQUOR LICENSES	5,300	7,028	\$2,825
10-32-200 BUILDING PERMITS	7,707	5,300	\$6,000
10-32-400 OCCUPATION TAXES	1,450	1,625	\$1,625
10-32-600 ANIMAL LICENSES	833	990	\$950
TOTAL LICENSES & PERMITS	15,290	14,943	\$11,400
INTERGOVERNMENTAL SERVICES			
10-33-100 STATE GRANTS	27,041	3,906	\$422,033
10-33-200 HIGHWAY USERS TAX	68,011	83,387	\$67,000
10-33-300 CIGARETTE TAX	1,740	1,500	\$1,200
10-33-400 COUNTY ROAD & BRIDGE	4,934	5,112	\$5,000
10-33-500 RURAL FIRE DISTRICT	21,514	28,000	\$22,000
10-33-700 FEDERAL GRANTS	543,771	70,300	\$260,009
TOTAL INTERGOVERNMENTAL REVENUE	667,012	192,204	\$777,242
CHARGES FOR SERVICES			
10-34-100 SANITATION - TRASH FEES	229,478	237,468	\$245,000
10-34-110 RECYCLING FEES	13,228	13,860	\$1,000
10-34-200 RECREATION FEES	5,240	6,325	\$5,500
10-34-300 SWIMMING POOL FEES	14,483	16,096	\$8,000
10-34-400 LATE FEES	7,517	7,519	\$7,000
10-33-650 COUNTY USE TAX COLLECTED			\$6,000
TOTAL CHARGES FOR SERVICES	269,945	281,268	\$272,500
FINES & FORFEITURES			
10-35-100 MUNICIPAL TRAFFIC FINES	29,244	24,500	\$24,000
10-35-300 OTHER FINES & FORFEITS	3,780	4,700	\$4,000
TOTAL FINES & FORFEITURES	33,024	29,200	\$28,000
MISCELLANEOUS REVENUE			
10-36-100 DONATIONS	1412	5472	\$24,100
10-36-200 RENTS	200	0	\$500
10-36-250 RENT FROM AIRPORT GAS	3,416	2,700	\$2,000
10-36-300 STATE AVIATION TAX REF.	3,535	4,500	\$3,500
10-36-350 SALE OF CEMETERY SPACES	2,540	320	\$1,000
10-36-400 SALE OF OTHER ASSETS	4,660	4,000	\$4,000
10-36-450 REFUNDS	15,114	20,000	\$10,000
10-36-500 INTEREST EARNINGS	939	1,125	\$1,000
10-36-550 MAPS, COPIES, & FAXES	124	260	\$100
10-36-600 OIL ROYALTY PAYMENTS	0	0	\$0
10-36-600 OIL ROYALTY PAYMENTS	2,736	0	\$3,000
10-36-900 SUNDRY REVENUE			
TOTAL MISCELLANEOUS REVENUE	34,675	38,377	\$49,200

General Fund

	2017 Pri Year Actual	2018 Estimated	2019 Fut Year Budget
CONTRIBUTIONS & TRANSFERS			
SUBTOTAL FOR ALL REVENUES	2,023,065		2,143,694
10-39-990 RESERVED BEG. FUND BALANCE	0	0	\$0
10-39-995 UNRESERVED BEG. FUND BALANCE	0	0	\$0
TOTAL CONTRIBUTIONS & TRANSFERS	0	0	\$0
GENERAL FUND REVENUE TOTALS	2,023,065	1,672,824	2,143,694

ADMINISTRATION

10-44-110	SALARIES AND WAGES	56,658	57,344	\$88,500
10-44-120	SENIOR CENTER SALARIES	11,020	10,920	\$11,600
10-44-130	EMPLOYEE BENEFITS	7,011	7,330	\$26,700
10-44-135	FICA EXPENSE	5,177	5,160	\$6,900
10-44-210	DUES	4,367	3,709	\$2,500
10-44-220	PUBLISHING & LEGAL	15,895	17,000	\$25,000
10-44-240	SUPPLIES & MEETING EXPENSE	7,275	7,163	\$8,500
10-44-290	TELEPHONE & POSTAGE	2,833	3,207	\$3,500
10-44-315	AUDIT	8,000	8,000	\$8,000
10-44-510	INSURANCE & BONDS	10,755	8,491	\$6,270
10-44-600	MISCELLANEOUS EXPENSE	745	1,325	\$1,000
10-44-610	LIQUOR LICENSE TRANSFER	3,761	4,074	\$3,640
10-44-615	ELECTION EXPENSE	57.5	1,072	\$500
10-44-620	MUNICIPAL COURT EXPENSE	13,240	14,374	\$17,000
10-44-625	BUILDING INSPECTION FEE	6,111	16,863	\$8,000
10-44-630	GENERAL FUND INS. DEDUCT	0	1,000	\$1,000
10-44-635	COMMUNITY DEVELOPMENT	480	500	\$2,000
10-44-650	COUNTY USE TAX REMITTANCE	-148.4	1257.66	\$6,000
10-44-700	CAPITAL OUTLAY	0	0	
	TOTAL ADMINISTRATION	153,238	168,789	\$226,610

NON-DEPARTMENTAL

10-49-110	DISCRETIONARY COMPENSATION	0	0	\$0
10-49-140	VISION & DENTAL EXPENSE	14,603	17,300	\$24,000
	TOTAL NON-DEPARTMENTAL	14,603	17,300	\$24,000

POLICE DEPARTMENT

10-54-245	DOG POUND EXPENSE	2,545	2,000	\$3,500
10-54-330	POLICE CONTRACT	211,152	211,152	\$211,152
	TOTAL POLICE DEPARTMENT	213,697	213,152	\$214,652

FIRE DEPARTMENT

10-55-245	OPERATING EXPENSE & SUPPLIES	4,716	4,700	\$7,500
10-55-250	VEHICLE EXPENSE	8,291	20,800	\$12,000
10-55-280	UTILITIES & LIGHTING	4,700	4,700	\$6,200
10-55-290	TELEPHONE & POSTAGE	1,745	1,161	\$1,500
10-55-510	INSURANCE & BONDS	9,951	8,595	\$7,920
10-55-550	AMORTIZATION	0	0	\$0
10-55-600	MISCELLANEOUS EXPENSE	500	500	\$500
10-55-610	FIRE EQUIPMENT	6,528	9,000	\$10,000
10-55-700	CAPITAL OUTLAY	13502.4	5000	\$6,000
10-55-810	FIRE TRUCK LOAN PAYMENT	0	0	\$0
	TOTAL FIRE DEPARTMENT	49,932	54,456	\$51,620

SANITATION

10-60-110	SALARIES AND WAGES	115,275	93,280	\$126,500
10-60-130	EMPLOYEE BENEFITS	42,710	30,611	\$51,900
10-60-135	FICA EXPENSE	8,818	7,300	\$10,000
10-60-245	OPERATING EXPENSE & SUPPLIES	29,809	36,500	\$36,000

General Fund

	2017 Pri Year Actual	2018 Estimated	2019 Fut Year Budget
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SANITATION - CONTINUED

10-60-247	RECYCLING COSTS	32,136	28,883	\$3,000
10-60-250	VEHICLE EXPENSE	15,789	10,683	\$12,000
10-60-280	UTILITIES & LIGHTING	1132.6	1,065	\$1,300
10-60-290	TELEPHONE & POSTAGE	1,371	1,410	\$1,500
10-60-510	INSURANCE & BONDS	8,185	10,974	\$12,540
10-60-520	BAD DEBT EXPENSE	47.61	0	\$100
10-60-550	AMORTIZATION	0	0	
10-60-700	CAPITAL OUTLAY	0	0	\$160,000
10-60-810	TRASH TRUCK LEASE PMT.	13,437	13,428	\$0
	TOTAL SANITATION	268,710	234,134	\$414,840

STREET

10-61-110	SALARIES AND WAGES	98,676	107,623	\$95,500
10-61-130	EMPLOYEE BENEFITS	36,963	32,390	\$22,400
10-61-135	FICA EXPENSE	7,549	8,030	\$7,500
10-61-245	OPERATING EXPENSE & SUPPLIES	12,779	12,000	\$14,000
10-61-250	VEHICLE EXPENSE	15,493	12,500	\$16,000
10-61-280	UTILITIES & LIGHTING	46,742	43,552	\$46,200
10-61-290	TELEPHONE & POSTAGE	462.3	417	\$600
10-61-410	ROAD REPAIRS & MAINTENANCE	49,589	92,871	\$100,000
10-61-510	INSURANCE & BONDS	7,977	14,451	\$8,250
10-61-550	AMORTIZATION	0	0	\$0
10-61-700	CAPITAL OUTLAY	0	0	\$15,000
10-61-810	STREET SWEEPER LEASE PMT.	9,816	0	\$0
	TOTAL STREET	286,047	323,834	\$325,450

AIRPORT

10-62-245	OPERATING EXPENSE & SUPPLIES	24,666	23,913	\$27,500
10-62-280	UTILITIES & LIGHTING	2,467	2,105	\$2,800
10-62-510	INSURANCE & BONDS	4,892	4,557	\$5,830
10-62-550	AMORTIZATION	0	0	\$3,000
10-62-700	CAPITAL OUTLAY - Upkeep	15,616	0	\$4,000
10-62-710	CAPITAL OUTLAY - Federal Grant	495,087	70,301	\$253,886
10-62-720	CAPITAL OUTLAY - State Grant	29,806	3,906	\$12,693
10-60-730	CAPITAL OUTLAY - Local Portion	32644.48	3,938	\$12,693
	TOTAL AIRPORT	605,179	108,720	\$322,402

BUILDING

10-63-245	OPERATING EXPENSE & SUPPLIES	1,981	2,251	\$2,600
10-62-270	SR. CENTER BUILDING (2018)	0	4,349	\$1,000
10-63-280	UTILITIES & LIGHTING	5,083	4,620	\$4,700
10-63-510	INSURANCE & BONDS	312.46	2191.5	\$2,530
10-62-550	AMORTIZATION	0	0	\$0
10-63-700	CAPITAL OUTLAY	9853	3000	\$5,000
	TOTAL BUILDING	17,229	16,411	\$15,830

PARKS

10-64-110	SALARIES AND WAGES	49,543	49,290	\$53,500
10-64-130	EMPLOYEE BENEFITS	23,651	25,418	\$17,500
10-64-135	FICA EXPENSE	3,790	3,712	\$4,500
10-64-245	OPERATING EXPENSE & SUPPLIES	17,362	17,000	\$27,000
10-64-250	VEHICLE EXPENSE	3,417	4,500	\$4,000
10-64-280	UTILITIES & LIGHTING	2,296	2,100	\$2,400
10-64-290	TELEPHONE & POSTAGE	427.99	450	\$500
10-64-510	INSURANCE & BONDS	3,920	3,091	\$3,080
10-64-550	AMORTIZATION	0	0	\$0
10-64-700	CAPITAL OUTLAY	0	0	\$448,000
	TOTAL PARKS	104,407	105,562	\$560,480

General Fund

	2017 Pri Year Actual	2018 Estimated	2019 Fut Year Budget
TENNIS COURTS			
10-65-280 UTILITIES & LIGHTING	0	0	\$0
10-65-700 CAPITAL OUTLAY	0	0	\$0
TOTAL TENNIS COURTS	0	0	
RECREATION			
10-66-110 SALARIES AND WAGES	18,334	19,150	\$14,500
10-66-130 EMPLOYEE BENEFITS	53.97	57.48	\$45
10-66-135 FICA EXPENSE	1402.54	1,478	\$1,109
10-66-245 OPERATING EXPENSE & SUPPLIES	4,545	5,550	\$6,000
10-66-510 INSURANCE & BONDS	882	1,319	\$1,210
10-66-700 CAPITAL OUTLAY	0	0	
TOTAL RECREATION	25,217	27,554	\$22,864
SWIMMING POOL			
10-67-110 SALARIES AND WAGES	27,286	27,458	\$27,500
10-67-130 EMPLOYEE BENEFITS	80.28	82.39	\$100
10-67-135 FICA EXPENSE	2,087	2,101	\$2,500
10-67-245 OPERATING EXPENSE & SUPPLIES	15,589	12,873	\$13,000
10-67-280 UTILITIES & LIGHTING	11,218	11,200	\$12,000
10-67-510 INSURANCE & BONDS	1,551	2,429	\$2,300
10-67-550 AMORTIZATION	0	0	\$0
10-67-700 CAPITAL OUTLAY	0	0	
10-67-810 BOC POOL LEASE PAYMENT	11238.3	11,238	\$11,239
10-67-820 Y-W REVOLVING LEASE PAYMENT	30884.5	30,885	\$30,885
10-67-830 CEM. TRUST LOAN PYMT	1264	8,984	\$9,000
TOTAL SWIMMING POOL	101,199	107,250	\$108,524
LIBRARY			
10-68-110 SALARIES AND WAGES	35,722	35,795	\$43,600
10-68-130 EMPLOYEE BENEFITS	13,236	14,160	\$8,000
10-68-135 FICA EXPENSE	2,733	2,667	\$3,500
10-68-245 OPERATING EXPENSE & SUPPLIES	15,348	18,130	\$18,000
10-68-510 INSURANCE & BONDS	1241.34	1588.36	\$1,760
10-68-700 CAPITAL OUTLAY	0	0	
TOTAL LIBRARY	68,280	72,341	\$74,860
RESERVE ACCOUNT			
10-80-610 EMERGENCY RESERVES	0	0	\$71,000
10-80-615 RESERVE INCREASES	0	0	
TOTAL RESERVE ACCOUNT	0	0	\$71,000
GENERAL FUND REVENUE TOTALS	2,023,065	1,672,824	2,143,694
GENERAL FUND EXPENDITURE TOTALS	1,907,739	1,449,503	2,433,132
NET TOTAL GENERAL FUNDS	115,326	223,321	-289,438

Water Fund (2)

	2017 ACTUAL	2018 ESTIMATE	2019 BUDGET
REVENUES			
REVENUES	\$ 342,476	\$ 365,771	\$ 367,946
TRANSFER IN	0	0	0
SUB-TOTAL	342,476	365,771	367,946
 BEGINNING BALANCE AS OF 12/31/PREV YEAR	118,159	157,410	182,842
TOTAL REVENUE	460,635	523,181	550,788
 EXPENDITURES			
EXPENDITURE	265,230	340,339	450,519
TRANSFER OUT	0	0	0
TOTAL EXPENSE	265,230	340,339	450,519
 ENDING CASH BALANCE	195,405	182,842	100,269
LESS AMORTIZ.&RESRV	0	0	89,620
AUDIT ADJUSTMENT	0	0	0
YEAR END BALANCE	\$ 195,405	\$ 182,842	\$ 189,889

	2017 ACTUAL	2018 ESTIMATE	2019 BUDGET
REVENUES			
51-30 Water Revenues	342,476	365,771	367,946
TOTAL REVENUE	\$ 342,476	\$ 365,771	\$ 367,946
 EXPENDITURES			
51-40 Water Expenditures	265,230	340,339	450,519
TOTAL EXPENSE	\$ 265,230	\$ 340,339	\$ 450,519
 Difference (Rev-Exp)	77,246	25,432	(82,573)

Suggestions:

Water Fund

		2017 Pri Year Actual	2018 Estimated	2019 Fut Year Budget
WATER REVENUE				
51-30-100	METERED WATER SALES	330,089.96	362,000	\$363,000
51-30-150	BULK WATER SALES	1,716.75	2,500	\$1,500
51-30-200	WATER TAP FEES	4,450.00	0	\$2,225
51-30-250	DELINQUENT FEES	795.00	900	\$800
51-30-300	SALE OF MATERIALS & SUPPLIES	100.00	0	\$50
51-30-400	INTEREST EARNINGS	325.22	371	\$371
51-30-450	GRANTS & LOANS	4,999.55		\$0
51-30-500	DEVELOPMENT LOAN PROCEEDS	0		\$0
51-30-600	SALE OF ASSETS	0		\$0
51-30-900	SUNDRY REVENUE	0		\$0
51-30-990	BEGINNING FUND BALANCE	0		
	TOTAL WATER REVENUE	342,476	365,771	\$367,946
WATER EXPENDITURES				
51-40-110	SALARIES AND WAGES	51,468	64,000	\$55,800
51-40-120	SALARIES & WAGES - WATER ADMIN	32,459	40,506	\$45,300
51-40-130	EMPLOYEE BENEFITS	39,953	47,542	\$32,100
51-40-135	FICA EXPENSE	6,421	7,776	\$8,000
51-40-240	OFFICE EXPENSE & SUPPLIES	-1765.76	0	\$700
51-40-245	OPERATING EXPENSE & SUPPLIES	32,203	37,000	\$35,000
51-40-250	VEHICLE EXPENSE	6,811	8,000	\$9,000
51-40-280	UTILITIES & LIGHTING	1132.61	1,150	\$1,300
51-40-290	TELEPHONE & POSTAGE	3,786	3,700	\$4,000
51-40-510	INSURANCE & BONDS	8,609	8,177	\$9,240
51-40-520	BAD DEBT EXPENSE	44.1	0	\$100
51-40-550	AMORTIZATION	0	0	\$0
51-40-600	MISCELLANEOUS EXPENSE	280	0	\$300
51-40-610	TESTING EXPENSE	1,637	1,500	\$2,500
51-40-615	WATER PUMPING EXPENSE	73,167	64,500	\$70,000
51-40-625	RESERVE FOR DEDUCTIBLE	0	0	\$1,000
51-40-630	CONTINGENCY RESERVES	0	0	\$70,000
51-40-635	CWCB LOAN RESERVES	0	0	\$19,620
51-40-700	CAPITAL OUTLAY	0	4,930	\$10,000
51-40-710	INTEREST EXPENSE	0	0	\$0
51-40-740	CAP OUTLAY - EQUIPMENT & DEVEL	759		\$25,000
51-40-810	METER LOAN PAYMENT	1,936	31,938	\$31,939
51-40-820	CWCB LOAN PAYMENT	6,329	19,619	\$19,620
	TOTAL WATER EXPENDITURES	265,230	340,339	\$450,519
NET TOTAL WATER FUNDS		77,246	25,432	-82,573

Sewer Fund (3)

	2017 ACTUAL	2018 ESTIMATE	2019 BUDGET
REVENUES			
REVENUES	\$ 312,146	\$ 315,630	\$ 315,500
TRANSFER IN	0	0	0
SUB-TOTAL	312,146	315,630	315,500
BEGINNING BALANCE AS OF 12/31/PREV YEAR	186,978	228,952	280,677
TOTAL REVENUE	499,123	544,582	596,177
EXPENDITURES			
EXPENDITURE	243,397	263,905	584,248
TRANSFER OUT	0	0	0
TOTAL EXPENSE	243,397	263,905	584,248
ENDING CASH BALANCE	255,727	280,677	11,929
LESS AMORTIZ.&RESRV	0	0	295,900
AUDIT ADJUSTMENT	0	0	0
YEAR END BALANCE	\$ 255,727	\$ 280,677	\$ 307,829

	2017 ACTUAL	2018 ESTIMATE	2019 BUDGET
REVENUES			
52-30 Sewer Revenues	312,146	315,630	315,500
TOTAL REVENUE	\$ 312,146	\$ 315,630	\$ 315,500
EXPENDITURES			
52-40 Sewer Expenditures	243,397	263,905	584,248
TOTAL EXPENSE	\$ 243,397	\$ 263,905	\$ 584,248
Difference (Rev-Exp)	68,749	51,725	(268,748)

Suggestions:

Sewer Fund

	2017 Pri Year Actual	2018 Estimated	2019 Fut Year Budget
SEWER REVENUES			
52-30-100 MONTHLY SEWER BILLINGS	308,536	311,119	\$310,000
52-30-200 SEWER TAP FEES	0	0	\$1,000
52-30-300 INTEREST EARNINGS	573.13	594	\$600
52-30-400 FARMING & LEASE REVENUE	3,037	3,917	\$3,900
52-30-450 GRANTS & LOANS	0	0	\$0
52-30-990 BEGINNING FUND BALANCE	0	0	
52-30-995 USE OF UNRESERVED FUND BALANC	0	0	\$0
TOTAL SEWER REVENUE	312,146	315,630	\$315,500
SEWER EXPENDITURES			
52-40-110 SALARIES AND WAGES	52,404	53,116	\$57,400
52-40-130 EMPLOYEE BENEFITS	25,778	27,710	\$17,400
52-40-135 FICA EXPENSE	4,009	4,014	\$4,014
52-40-245 OPERATING EXPENSE & SUPPLIES	52,364	50,100	\$50,100
52-40-250 VEHICLE EXPENSE	1,816	1,800	\$1,800
52-40-280 UTILITIES & LIGHTING	27,947	20,500	\$20,500
52-40-290 TELEPHONE & POSTAGE	2,317	2,550	\$2,700
52-40-510 INSURANCE & BONDS	4,250	4,731	\$4,950
52-40-520 BAD DEBT EXPENSE	51.76	0	\$100
52-40-550 AMORTIZATION	0	0	\$47,500
52-40-610 RESERVE FOR DEDUCTIBLE	0	1,000	\$1,000
52-40-615 CONTINGENCY RESERVES	0	0	\$150,000
52-40-700 CAPITAL OUTLAY	1,930	0	\$30,000
52-40-710 INTEREST EXPENSE	0	0	\$0
52-40-720 RDA LOAN PAYMENT	70,530	98,384	\$98,384
52-40-730 RDA LOAN RESERVES	0	0	\$98,400
TOTAL SEWER EXPENDITURES	243,397	263,905	\$584,248
NET TOTAL SEWER FUNDS	68,749	51,725	-268,748

Cemetery Trust Fund (4)

	2017 ACTUAL	2018 ESTIMATE	2019 BUDGET
REVENUES			
REVENUES	\$ 12,404	\$ 10,486	\$ 10,004
TRANSFER IN	0	0	0
SUB-TOTAL	12,404	10,486	10,004
BEGINNING BALANCE AS OF 12/31/PREV YEAR	109,477	110,443	112,125
TOTAL REVENUE	121,881	120,930	122,129
EXPENDITURES			
EXPENDITURE	11,447	8,804	20,004
TRANSFER OUT	0	0	0
TOTAL EXPENSE	11,447	8,804	20,004
ENDING CASH BALANCE	110,434	112,125	102,125
LESS AMORTIZ.&RESRV	0	0	0
AUDIT ADJUSTMENT	0	0	0
YEAR END BALANCE	\$ 110,434	\$ 112,125	\$ 102,125

	2017 ACTUAL	2018 ESTIMATE	2019 BUDGET
REVENUES			
70-30 Cemetery Trust Revenues	12,404	10,486	10,004
TOTAL REVENUE	\$ 12,404	\$ 10,486	\$ 10,004
EXPENDITURES			
70-40 Cemetery Trust Expenditures	11,447	8,804	20,004
TOTAL EXPENSE	\$ 11,447	\$ 8,804	\$ 20,004
Difference (Rev-Exp)	957	1,682	(10,000)

Suggestions:

Cemetery Trust Fund

		2017 Pri Year Actual	2018 Estimated	2019 Fut Year Budget
70-30-100	CEMETERY PERPETUAL CARE	1,530	600	\$1,000
70-30-200	INTEREST EARNINGS	323.17	1250	\$1,004
70-30-300	DONATIONS	137.59	0	\$0
70-30-600	SALE OF ASSETS	1149.23	636.29	\$0
70-30-700	FIRETRUCK LOAN PAYMENT	0	0	\$0
70-30-730	Cemetery Trust Loan Payment	9264	8,000	\$8,000
70-30-990	BEGINNING FUND BALANCE			
	<u>TOTAL CEMETERY TRUST REVENUE</u>	12,404	10,486	\$10,004
	CEMETERY TRUST EXPENDITURES			
70-40-245	OPERATING EXPENSE & SUPPLIES	8,670	7,300	\$8,804
70-40-510	INSURANCE & BONDS	2,311	1,504	\$1,200
70-40-700	CAPITAL OUTLAY	466	0	\$10,000
	<u>TOTAL CEMETERY TRUST EXPENDITURES</u>	11,447	8,804	\$20,004
	NET TOTAL CEM. TR. FUNDS	957	1,682	-10,000

Fire Pension Fund (5)

	2017 ACTUAL	2018 ESTIMATE	2019 BUDGET
REVENUES			
REVENUES	\$ 58,666	\$ 60,350	\$ 60,159
TRANSFER IN	0	0	0
SUB-TOTAL	58,666	60,350	60,159
 BEGINNING BALANCE AS OF 12/31/PREV YEAR	159,367	164,313	174,443
TOTAL REVENUE	218,034	224,663	234,602
 EXPENDITURES			
EXPENDITURE	50,410	50,220	60,159
TRANSFER OUT	0	0	0
TOTAL EXPENSE	50,410	50,220	60,159
 ENDING CASH BALANCE	167,624	174,443	174,443
LESS AMORTIZ.&RESRV	0	0	10,479
AUDIT ADJUSTMENT	0	0	0
YEAR END BALANCE	\$ 167,624	\$ 174,443	\$ 184,922

	2017 ACTUAL	2018 ESTIMATE	2019 BUDGET
REVENUES			
71-30 Fire Pension Revenues	58,666	60,350	60,159
TOTAL REVENUE	\$ 58,666	\$ 60,350	\$ 60,159
 EXPENDITURES			
71-40 Fire Pension Expenditures	50,410	50,220	60,159
TOTAL EXPENSE	\$ 50,410	\$ 50,220	\$ 60,159
 Difference (Rev-Exp)	8,256	10,130	0

Suggestions:

Fire Pension Fund

	2017 Pri Year Actual	2018 Estimated	2019 Fut Year Budget
FIREMANS PENSION REVENUES			
71-30-100 PROPERTY TAXES	18,634	19,500	\$19,759
71-30-150 RURAL FIRE DEPT. PROPERTY TAX	18,593	19,500	\$19,000
71-30-200 STATE OF COLORADO APPORT.	18,999	19,000	\$19,000
71-30-300 MEMORIAL CONTRIBUTIONS	0	0	\$0
71-30-350 AVFD CONTRIBUTIONS	2,100	2,000	\$2,000
71-30-400 INTEREST EARNINGS	341.11	350	\$400
71-30-500 BEGINNING FUND BALANCE			
<u>TOTAL FIREMENS PENSION REVENUE</u>	58,666	60,350	\$60,159
FIREMENS PENSION EXPENDITURES			
71-40-610 FIREMEN'S PENSIONS PAID	50,410	50,220	\$49,680
71-40-615 F.P. CASH RESERVE	0		\$10,479
<u>TOTAL FIREMENS PENSION EXPENDITURES</u>	50,410	50,220	\$60,159
NET TOTAL F. P. FUNDS	8,256	10,130	0

Conserv. Trust Trust (6)

	2017 ACTUAL	2018 ESTIMATE	2019 BUDGET
REVENUES			
REVENUES	\$ 16,999	\$ 16,765	\$ 16,580
TRANSFER IN	0	0	0
SUB-TOTAL	16,999	16,765	16,580
BEGINNING BALANCE	884	17,871	34,637
AS OF 12/31/PREV YEAR			
TOTAL REVENUE	17,883	34,637	51,217
EXPENDITURES			
EXPENDITURE	0	0	20,000
TRANSFER OUT	0	0	0
TOTAL EXPENSE	0	0	20,000
ENDING CASH BALANCE	17,883	34,637	31,217
LESS AMORTIZ.&RESRV	0	0	0
AUDIT ADJUSTMENT	0	0	0
YEAR END BALANCE	\$ 17,883	\$ 34,637	\$ 31,217

	2017 ACTUAL	2018 ESTIMATE	2019 BUDGET
REVENUES			
72-30 Conservation Trust Revenues	16,999	16,765	16,580
TOTAL REVENUE	\$ 16,999	\$ 16,765	\$ 16,580
EXPENDITURES			
72-40 Conserv. Trust Expenditures	0	0	20,000
TOTAL EXPENSE	\$ -	\$ -	\$ 20,000
Difference (Rev-Exp)	16,999	16,765	(3,420)

Suggestions:

Conservation Trust Fund

		2017 Pri Year Actual	2018 Estimated	2019 Fut Year Budget	
72-30-100	STATE LOTTERY PROCEEDS	16,936	16,700	\$16,500	
72-30-200	INTEREST EARNINGS	63.39	65.48	\$80	
72-30-990	BEGINNING FUND BALANCE	0			
	<u>TOTAL CONSERVATION TRUST REVENUE</u>	16,999	16,765	\$16,580	
	CONSERVATION TRUST EXPENDITURES				
72-40-610	CONTINGENCY RESERVES	0	0	\$0	18 - 21,100
72-40-700	CAPITAL OUTLAY	0	0	\$20,000	18 - 12,000
	<u>TOTAL CONSERVATION TRUST EXPENDITURES</u>	0	0	\$20,000	
	NET TOTAL CON. TR. FUNDS	16,999	16,765	-3,420	

Resolution to Adopt Budget

A resolution summarizing expenditures and revenues for each fund and adopting a budget for the Town of Akron, Colorado, for the calendar year beginning on the first day of January, 2019, and ending on the last day of December, 2019.

Whereas, the Board of Trustees of the Town of Akron has appointed Dencia Raish, Town Clerk/Administrator to prepare and submit a proposed budget to said governing body at the proper time; and

Whereas, Dencia Raish, Town Clerk/Administrator, has submitted a proposed budget to this governing body on October 5, 2018 for its consideration; and

Whereas, upon due and proper notice, published or posted in accordance with the law, said proposed budget was open for inspection by the public at a designated place. A public hearing was held on December 11, 2018 and interested taxpayers were given the opportunity to file or register any objections to said budget; and

Whereas, whatever increases may have been made in the expenditures, like increases were added to the revenues so that the budget remains in balance, as required by law.

Now, therefore be it resolved, by the Board of Trustees of the Town of Akron, Colorado:

That estimated expenditures for each fund are as follow:

General Fund	\$2,433,132
Water Fund	450,519
Sewer Fund	584,248
Cemetery Trust Fund	20,004
Firemen's Pension Fund	60,159
Conservation Trust Fund	20,000
Total All Funds	\$3,568,062

That estimated revenues for each fund are as follow:

General Fund	
Sources other than general property tax	\$ 1,649,842
From general property tax	456,488
From other property tax	37,364
From unappropriated surplus	647,694
Total General Fund	\$ 2,791,388

Water Fund	
Charges for services	\$ 363,000
From other sources	4,946
From unappropriated surplus	182,842
Total Water Fund	\$ 500,788

Sewer Fund

Charges for services	\$ 310,000
From other sources	5,500
From unappropriated surplus	280,677
Total Sewer Fund	\$ 596,177

Cemetery Trust Fund

Interest on investments	\$ 1,004
From other sources	9,000
From unappropriated surplus	112,125
Total Cemetery Trust Fund	\$ 122,129

Firemen's Pension Fund

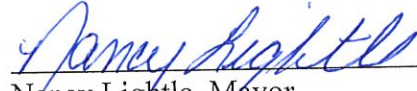
From property tax	\$ 19,759
From other sources	40,400
From unappropriated surplus	174,443
Total Firemen's Pension Fund	\$ 234,602

Conservation Trust Fund

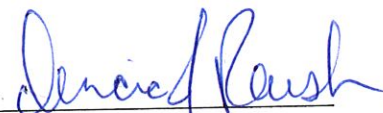
Interest on investments	80
Lottery proceeds	16,500
From unappropriated surplus	\$ 34,637
Total Conservation Trust Fund	\$ 51,217

That the budget as submitted, amended and hereinabove summarized by fund, hereby is approved and adopted as the budget of the Town of Akron, Colorado for the year stated above.

That the budget hereby approved and adopted shall be signed by the Mayor of the Town of Akron and made a part of the public records of the Town.


Nancy Lightle, Mayor

ATTEST:


Dencia J Raish, CMC
Town Clerk/Administrator

(Seal)

Adopted this 11th day of December, 2018

Resolution to Appropriate Sums of Money

A resolution appropriating sums of money to the various funds and spending agencies, in the amounts and for the purposes as set forth below, for the Town of Akron, Colorado for the 2019 budget year.

Whereas, the Board of Trustees has adopted the annual budget in accordance with the Local Government Budget Law, on December 11, 2018; and

Whereas, the Board of Trustees has made provisions therein for revenues in an amount equal to or greater than the total proposed expenditures as set forth in said budget; and

Whereas, it is not only required by law, but also necessary to appropriate the revenues provided in the budget to and for the purposes described below, so as not to impair the operations of the Town.

Now, therefore be it resolved by the Board of Trustees of the Town of Akron, Colorado:

That the following sums are hereby appropriated from the revenue of each fund, to each fund, for the purposes stated:

General Fund

Current Operating Expenses	\$1,441,860
Capital Outlay	917,272
Amortization	74,000
Total General Fund	\$2,433,132

Water Fund

Current Operating Expense	\$ 325,899
Capital Outlay	35,000
Reserves	89,620
Total Water Fund	450,519

Sewer Fund

Current Operating Expense	\$ 258,348
Capital Outlay	30,000
Reserves/Amortization	295,900
Total Sewer Fund	584,248

Cemetery Trust Fund

Current Operating Expense	\$ 10,004
Capital Outlay	10,000
Total Cemetery Trust Fund	20,004

Firemen's Pension Fund

Pensions Paid

\$ 49,680

Cash Reserve

10,479

Total Firemen's Pension Fund

60,159

Conservation Trust Fund

Cash Reserves

\$ 0

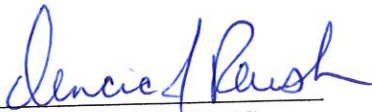
Capital Outlay

20,000

Conservation Trust Fund


20,000

ATTEST:



Dencia J Raish, CMC

Town Clerk/Administrator


Nancy Lightle, Mayor

Adopted this 11th day of December, 2018

Resolution to Set Mill Levies

A resolution levying General Property Taxes for the Year 2019 to help defray the costs of government for the Town of Akron, Colorado for the 2019 budget year.

Whereas, the Board of Trustees of the Town of Akron, Colorado has adopted the annual budget in accordance with Local Government Budget Law, on December 11, 2018, and;

Whereas, the amount of money necessary to balance the budget for general operating expenses, voter-approved programs, and Firemen's Pension payments is \$513,611 and;

Whereas, the 2018 valuation for assessment for the Town of Akron, Colorado as certified by the County Assessor is \$8,484,294

Now, therefore, be it resolved, by the Board of Trustees of the Town of Akron, Colorado;

That for the purpose of meeting all expenses of the Town of Akron, Colorado during the 2019 budget year, there is hereby levied a tax of 60.537 mills upon each dollar of the total valuation for assessment of all taxable property within the Town for the year 2018.

That the Town Clerk/Administrator of the Town of Akron is hereby authorized and directed to immediately certify to the County Commissioners of Washington County, Colorado the mill levies for the Town of Akron as hereinabove determined and set.

ATTEST:


Dencia J Raish, CMC
Town Clerk/Administrator


Nancy Lightle, Mayor

(Seal)

Adopted this 11th day of December, 2018.

CERTIFICATION OF TAX LEVIES for NON-SCHOOL GovernmentsTO: County Commissioners¹ of Washington County, Colorado.On behalf of the Town of Akron,
(taxing entity)^Athe Board of Trustees,
(governing body)^Bof the Town of Akron,
(local government)^C

Hereby officially certifies the following mills
to be levied against the taxing entity's GROSS \$ 8,484,294
assessed valuation of: (GROSS^D assessed valuation, Line 2 of the Certification of Valuation Form DLG 57)^E

Note: If the assessor certified a NET assessed valuation
(AV) different than the GROSS AV due to a Tax
Increment Financing (TIF) Area^F the tax levies must be \$ 8,484,294
calculated using the NET AV. The taxing entity's total (NET^G assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)
property tax revenue will be derived from the mill levy
multiplied against the NET assessed valuation of:

Submitted: 12/12/2018 for budget/fiscal year 2019.
(not later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY ²	REVENUE ²
1. General Operating Expenses ^H	<u>54.632</u> mills	<u>\$463,513</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	<u>< 0 ></u> mills	<u>\$ < 0 ></u>
SUBTOTAL FOR GENERAL OPERATING:	<u>54.632</u> mills	<u>\$ 463,513</u>
3. General Obligation Bonds and Interest ^J	_____ mills	\$ _____
4. Contractual Obligations ^K	_____ mills	\$ _____
5. Capital Expenditures ^L	_____ mills	\$ _____
6. Refunds/Abatements ^M	_____ mills	\$ _____
7. Other ^N (specify): <u>Senior & Community Center</u>	<u>1.501</u> mills	<u>\$12,734</u>
<u>Recreation Programs</u>	<u>4.404</u> mills	<u>\$ 37,364</u>
TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	<u>60.537</u> mills	<u>\$513,611</u>

Contact person: _____ Daytime
(print) Dencia J Raish phone: (970) 345-2624

Signed: _____ Title: Town Clerk/Administrator

Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S., with the
Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, CO 80203. Questions? Call DLG at (303) 866-2156.

¹ If the taxing entity's boundaries include more than one county, you must certify the levies to each county. Use a separate form
for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.
² Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of
Form DLG57 on the County Assessor's final certification of valuation).



Town of Akron
245 Main Ave, PO Box P
Akron, CO 80720
(970) 345-2624

MAYOR
NANCY LIGHTLE

MAYOR PRO TEM
BRITTANI KUSEL

TRUSTEES
DEREK GLOSSON
JACQUE HAYES
SCOTT PORTEUS
HARRY SLUSSER
SUSAN WATSON

DLG FORM 70

December 11, 2018

To: Washington County Commissioners
From: Town of Akron

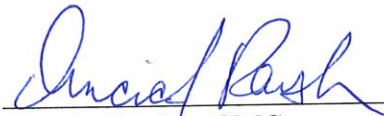
This is to certify that the tax levies to be assessed by you upon all property within the Town of Akron, based on a total valuation of \$8,484,294 for the year 2018, as determined and fixed by the Town Council of the Town of Akron, Colorado on December 11, 2018 are:

General Operating Expenses	52.303 mills	\$443,754
Firemen's Pensions	2.329 mills	19,759
Special Levy for Sr. & Community Center	1.501 mills	\$ 12,734
Special Levy for Recreation Programs	4.404 mills	\$ 37,364
Total	60.537 mills	\$513,611

You are hereby authorized and directed to extend said levies upon your tax list.

In witness whereof, I have set my hand and affixed the seal of the Town of Akron, Colorado this 11th day of December, 2018.




Dencia J Raish, CMC
Town Clerk/Administrator

cc: Division of Local Government
Larry W. Griese, Washington County Assessor