



**MAYOR**

BRITTANI KUSEL

**MAYOR PRO TEM**

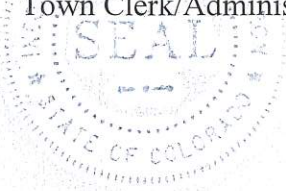
JACQUE HAYES

**TRUSTEES**

DEREK GLOSSON  
SCOTT PORTEUS  
HARRY SLUSSER  
SUSAN WATSON  
DANIELLE WOODS

I hereby certify that the attached is a true and correct copy of the 2020 Budget for the Town of Akron, Colorado, adopted by the Board of Trustees of the Town of Akron on December 9, 2019.

Dencia J Raish, CMC  
Town Clerk/Administrator



## 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, 2020, and ending on the last day of December, 2020.**

**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 7, 2019 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 November 4, 2019 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:

<b>General Fund</b>	\$2,429,170
<b>Water Fund</b>	404,619
<b>Sewer Fund</b>	470,583
<b>Cemetery Trust Fund</b>	19,296
<b>Firemen's Pension Fund</b>	61,226
<b>Conservation Trust Fund</b>	25,000
<b>Total All Funds</b>	<b>\$3,409,894</b>

That estimated revenues for each fund are as follow:

<b>General Fund</b>	
Sources other than general property tax	\$ 1,770,600
From general property tax	468,156
From other property tax	59,866
From unappropriated surplus	1,434,500
<b>Total General Fund</b>	<b>\$ 3,733,122</b>

<b>Water Fund</b>	
Charges for services	\$ 363,000
From other sources	5,446
From unappropriated surplus	179,250
<b>Total Water Fund</b>	<b>\$ 547,696</b>

**Sewer Fund**

Charges for services	\$ 310,000
From other sources	5,600
From unappropriated surplus	324,745
<b>Total Sewer Fund</b>	<b>\$ 640,345</b>

**Cemetery Trust Fund**

Interest on investments	\$ 689
From other sources	9,000
From unappropriated surplus	104,767
<b>Total Cemetery Trust Fund</b>	<b>\$ 114,456</b>

**Firemen's Pension Fund**

From property tax	\$ 20,844
From other sources	40,380
From unappropriated surplus	187,868
<b>Total Firemen's Pension Fund</b>	<b>\$ 249,092</b>

**Conservation Trust Fund**

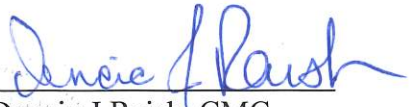
Interest on investments	170
Lottery proceeds	16,500
From unappropriated surplus	\$ 54,628
<b>Total Conservation Trust Fund</b>	<b>\$ 71,298</b>

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.

  
Brittani Kusel, Mayor

ATTEST:

  
Dencia J Raish, CMC  
Town Clerk/Administrator

(Seal)

Adopted this 9<sup>th</sup> day of December, 2019

## 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 2020 budget year.**

**Whereas**, the Board of Trustees has adopted the annual budget in accordance with the Local Government Budget Law, on December 9, 2019; and

**Whereas**, the Board of Trustees has made provisions therein for overall 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	\$1,469,461
Capital Outlay	844,034
Reserve/Amortization	115,675
<b>Total General Fund</b>	<b>\$2,429,170</b>

### **Water Fund**

Current Operating Expense	\$ 303,599
Capital Outlay	46,400
Reserves/Amortization	54,620
<b>Total Water Fund</b>	<b>404,619</b>

### **Sewer Fund**

Current Operating Expense	\$ 272,183
Capital Outlay	30,000
Reserves/Amortization	168,400
<b>Total Sewer Fund</b>	<b>470,583</b>

### **Cemetery Trust Fund**

Current Operating Expense	\$ 9,296
Capital Outlay	10,000
<b>Total Cemetery Trust Fund</b>	<b>19,296</b>

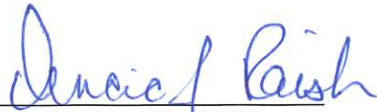
**Firemen's Pension Fund**

Pensions Paid	\$ 52,020
Cash Reserve	9,206
<b>Total Firemen's Pension Fund</b>	<b>61,226</b>

**Conservation Trust Fund**

Current Operating Expense	\$ 10,000
Cash Reserves	\$ 0
Capital Outlay	15,000
<b>Conservation Trust Fund</b>	<b>25,000</b>

ATTEST:

  
Dencia J Raish, CMC  
Town Clerk/Administrator

  
Brittani Kusel, Mayor

(Seal)

Adopted this 9<sup>th</sup> day of December, 2019



## 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 2020 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 9, 2019; and

**Whereas**, the amount of money necessary to balance the budget for general operating expenses, voter-approved programs, and Firemen's Pension payments is \$548,866; and

**Whereas**, the 2019 valuation for assessment for the Town of Akron, Colorado as certified by the County Assessor is \$10,138,298; and

Whereas, the mills levy of 60.537 mills must be temporarily reduced to **54.138 mills**; and

Whereas, a temporary mill levy reduction should be implemented in 2020 pursuant to the authority of C.R.S. § 39-1-111.5.

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

Section 1. That for the purpose of meeting all expenses of the Town of Akron, Colorado during the 2020 budget year, there is hereby levied a tax of 54.138 mills upon each dollar of the total valuation for assessment of all taxable property within the Town for the year 2019.

Section 2. That there is hereby levied a temporary mill levy reduction of 6.399 mills, for a total levy of **54.138 for 2020**.

Section 3. 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

  
Brittani Kusel, Mayor

(Seal)

Adopted this 9<sup>th</sup> day of December, 2019.

**CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments**TO: County Commissioners<sup>1</sup> of Washington County, Colorado.

On behalf of the Town of Akron,  
 (taxing entity)<sup>A</sup>  
 the Board of Trustees,  
 (governing body)<sup>B</sup>  
 of the Town of Akron,  
 (local government)<sup>C</sup>

Hereby officially certifies the following mills  
 to be levied against the taxing entity's GROSS \$ 10,138,298  
 assessed valuation of: (GROSS<sup>D</sup> assessed valuation, Line 2 of the Certification of Valuation Form DLG 57<sup>E</sup>)

Note: If the assessor certified a NET assessed valuation  
 (AV) different than the GROSS AV due to a Tax  
 Increment Financing (TIF) Area<sup>F</sup> the tax levies must be \$ 10,138,298  
 calculated using the NET AV. The taxing entity's total  
 (NET<sup>G</sup> 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: 12/9/2019 for budget/fiscal year 2020.  
 (not later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY <sup>2</sup>	REVENUE <sup>2</sup>
1. General Operating Expenses <sup>H</sup>	<u>54.632</u> mills	<u>\$553,875</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction <sup>I</sup>	< <u>6.399</u> > mills	\$ < <u>64,875</u> >
<b>SUBTOTAL FOR GENERAL OPERATING:</b>	<u>48.233</u> mills	<b>\$ 489,000</b>
3. General Obligation Bonds and Interest <sup>J</sup>	_____ mills	\$ _____
4. Contractual Obligations <sup>K</sup>	_____ mills	\$ _____
5. Capital Expenditures <sup>L</sup>	_____ mills	\$ _____
6. Refunds/Abatements <sup>M</sup>	_____ mills	\$ _____
7. Other <sup>N</sup> (specify): <u>Senior &amp; Community Center</u>	<u>1.501</u> mills	<u>\$15,217</u>
<u>Recreation Programs</u>	<u>4.404</u> mills	<u>\$ 44,649</u>
<b>TOTAL:</b> [ Sum of General Operating Subtotal and Lines 3 to 7 ]	<u>54.138</u> mills	<b>\$548,866</b>

Contact person: \_\_\_\_\_ Daytime  
 (print) Dencia J Raish phone: (970) 345-2624  
 Signed: Dencia J Raish 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.

<sup>1</sup> 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.

<sup>2</sup> 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).



**MAYOR**

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**TRUSTEES**DEREK GLOSSON  
SCOTT PORTEUS  
HARRY SLUSSER  
SUSAN WATSON  
DANIELLE WOODS**2020 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 9<sup>th</sup>, 2019. 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                  | - Residential & Commercial Trash Service |
| - Building Inspection & Zoning Regulation | - Street & Road Maintenance              |
| - Liquor Licensing                        | - Parks & Recreation                     |
| - Police Protection (IGA with WCSO)       | - Library                                |
| - Fire Protection w/ ARFD                 | - Sewer                                  |
| - Airport                                 | - Cemetery                               |

Following are the noteworthy items in 2020 Budget.

- **General:** No monthly rate increases for utility services of water, sewer, and sanitation in 2020 budget.
- Full-time employees received a raise in salary of 2.5% and part-time employees will make minimum wage defined by State of Colorado, \$12.00/hr.
- Town Clerk/Administrator & Public Works Director received a raise in salary of 10%.
- Colorado Plains Regional Airport has runway pavement maintenance scheduled and will be completed by 90% State of Colorado and 10% Town. Additional maintenance has been budgeted in Capital Outlay – upkeep.
- The Pond Revitalization Project was budgeted in 2019 and did not begin. Plans have carried over to 2020 with estimated costs of \$520,000, over 75% of cost will be covered with multiple grants from different State agencies.
- The Town intends to extend Adams Ave north of 8<sup>th</sup> into the Stallings Subdivision. The street will be unpaved.
- Administration budgets include updating Cash Receipting to the Caselle software, updating restrooms of Town Hall, and installing interior door between Town Hall and the connecting building.
- **Water:** Capital outlay funds have been budgeted to update three SCADA radios at well houses, along with updating software and hardware of monthly meter reading system & replacing the reservoir meter.
- **Conservation Trust:** Some CTF funds have been budgeted to assist in the Pond Revitalization project of 2020.
- **Fire Pension:** The Firemen's Pension Fund maintained a payout for qualifying pensioners at \$180 per month. There are two additions to the fire pension in 2020.



# General Fund (1)

	2018 ACTUAL	2019 ESTIMATE	2020 BUDGET
<b>REVENUES</b>			
REVENUES	\$ 1,704,016	\$ 2,449,569	\$ 2,298,622
TRANSFER IN	0	0	0
SUB-TOTAL	1,704,016	2,449,569	2,298,622
Tabor Reserve Unreserved			
BEGINNING BALANCE AS OF 12/31/PREV YEAR	424,373	711,546	1,434,500
TOTAL REVENUE	2,128,389	3,161,115	3,733,122 +
<b>EXPENDITURES</b>			
EXPENDITURE	1,414,260	1,726,615	2,429,170
TRANSFER OUT	0	0	0
TOTAL EXPENSE	1,414,260	1,726,615	2,429,170 -
ENDING CASH BALANCE	714,129	1,434,500	1,303,952 =
AMORTIZ. & RESRV (+)	0	0	115,675
AUDIT ADJUSTMENT (+)	0	0	0
<b>YEAR END BALANCE</b>	<b>\$ 714,129</b>	<b>\$ 1,434,500</b>	<b>\$ 1,419,627</b>
<b>REVENUES</b>	<b>2018 ACTUAL</b>	<b>2019 ESTIMATE</b>	<b>2020 BUDGET</b>
31 TAXES	\$ 1,127,698	\$ 1,103,490	\$ 1,093,522
32 LICENSES & PERMITS	33,529	14,640	15,150
33 INTERGOVERNMENTAL REV	190,076	268,195	822,750
34 CHARGES FOR SERVICE	279,880	285,430	285,500
35 FINES & FORFEITURES	31,254	23,373	27,000
36 MISCELLANEOUS REVENUE	41,580	754,441	54,700
other per prev. budget			2,298,622
TOTAL REVENUE	\$ 1,704,016	\$ 2,449,569	\$ 2,298,622
<b>EXPENDITURES</b>	<b>2018 ACTUAL</b>	<b>2019 ESTIMATE</b>	<b>2020 BUDGET</b>
44 ADMINISTRATION	163,491	205,506	244,231
49 NON-DEPARTMENTAL	18,120	13,607	25,000
54 POLICE DEPT	213,019	219,620	220,432
55 FIRE	48,806	35,001	56,495
60 SANITATION	235,927	404,349	257,565
61 STREET	318,127	295,642	315,571
62 AIRPORT	106,088	205,164	397,366
63 BUILDING	15,119	15,372	31,888
64 PARKS	100,913	127,066	549,014
66 RECREATION	26,943	25,138	24,865
67 SWIMMING POOL	98,312	116,086	119,617
68 LIBRARY	69,395	64,064	71,451
80 RESERVE ACCOUNTS	0	0	115,675
TOTAL EXPENSE	\$ 1,414,260	\$ 1,726,615	\$ 2,429,170
Difference (Rev-Exp)	289,756	722,954	(130,548)

Suggestions:

**General Fund**

	2018 Pri Year Actual	2019 Estimated	2020 Fut Year Budget
<b>TAXES</b>			
10-31-100 GENERAL PROPERTY TAX	438,580	437,318	\$468,156
10-31-110 SR. CENTER PROPERTY TAX	12,586	12,506	\$15,217
10-31-120 REC. PROGRAM PROPERTY TAXES	36,929	36,602	\$44,649
10-31-200 SPECIFIC OWNERSHIP TAX	57,193	72,452	\$60,000
10-31-300 LICENSE FEES	6,603	9,220	\$8,000
10-31-400 FRANCHISE TAXES	69,749	68,810	\$69,500
10-31-500 SEVERENCE TAX	7,089	10,415	\$8,000
10-31-600 CITY SALES TAX	399,175	366,134	\$336,000
10-31-610 SALES TAX - RECREATION	99,794	90,033	\$84,000
<b>TOTAL TAXES</b>	<b>1,127,698</b>	<b>1,103,490</b>	<b>\$1,093,522</b>
<b>LICENSES &amp; PERMITS</b>			
10-32-100 LIQUOR LICENSES	7,028	5,540	\$5,750
10-32-200 BUILDING PERMITS	23,875	6,971	\$6,500
10-32-400 OCCUPATION TAXES	1,625	1,300	\$1,950
10-32-600 ANIMAL LICENSES	1,002	829	\$950
<b>TOTAL LICENSES &amp; PERMITS</b>	<b>33,529</b>	<b>14,640</b>	<b>\$15,150</b>
<b>INTERGOVERNMENTAL SERVICES</b>			
10-33-100 STATE GRANTS	3,906	15,215	\$709,000
10-33-200 HIGHWAY USERS TAX	83,260	81,497	\$67,000
10-33-300 CIGARETTE TAX	1,536	1,424	\$1,200
10-33-400 COUNTY ROAD & BRIDGE	5,171	5,150	\$5,000
10-33-500 RURAL FIRE DISTRICT	27,978	18,057	\$28,250
10-33-650 COUNTY USE TAX COLLECTED	0	6,132	\$6,000
10-33-700 FEDERAL GRANTS	68,226	140,720	\$6,300
<b>TOTAL INTERGOVERNMENTAL REVENUE</b>	<b>190,076</b>	<b>268,195</b>	<b>\$822,750</b>
<b>CHARGES FOR SERVICES</b>			
10-34-100 SANITATION - TRASH FEES	237,299	247,800	\$249,000
10-34-110 RECYCLING FEES	12,750	1,430	\$1,000
10-34-200 RECREATION FEES	6,325	8,742	\$8,000
10-34-300 SWIMMING POOL FEES	16,096	20,072	\$20,000
10-34-400 LATE FEES	7,410	7,386	\$7,500
<b>TOTAL CHARGES FOR SERVICES</b>	<b>279,880</b>	<b>285,430</b>	<b>\$285,500</b>
<b>FINES &amp; FORFEITURES</b>			
10-35-100 MUNICIPAL TRAFFIC FINES	26,563	20,313	\$24,000
10-35-300 OTHER FINES & FORFEITS	4,691	3,060	\$3,000
<b>TOTAL FINES &amp; FORFEITURES</b>	<b>31,254</b>	<b>23,373</b>	<b>\$27,000</b>
<b>MISCELLANEOUS REVENUE</b>			
10-36-100 DONATIONS	5472	686963	\$24,100
10-36-200 RENTS	0	0	\$500
10-36-250 RENT FROM AIRPORT GAS	2,620	3,389	\$2,000
10-36-300 STATE AVIATION TAX REF.	4,826	4,923	\$4,000
10-36-350 SALE OF CEMETERY SPACES	320	1,200	\$1,000
10-36-400 SALE OF OTHER ASSETS	4,530	17,431	\$14,500
10-36-450 REFUNDS	21,743	32,313	\$7,000
10-36-500 INTEREST EARNINGS	1,801	2,680	\$1,500
10-36-550 MAPS, COPIES, & FAXES	267	106	\$100
10-36-600 OIL ROYALTY PAYMENTS	0	0	\$0
10-36-900 SUNDRY REVENUE	0	5436	\$0
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>41,580</b>	<b>754,441</b>	<b>\$54,700</b>

**General Fund**

	2018 Pri Year Actual	2019 Estimated	2020 Fut Year Budget
<b>CONTRIBUTIONS &amp; TRANSFERS</b>			
<b>SUBTOTAL FOR ALL REVENUES</b>	<b>1,704,016</b>	<b>2,449,569</b>	<b>2,298,622</b>
10-39-990 RESERVED BEG. FUND BALANCE	0	0	\$0
10-39-995 UNRESERVED BEG. FUND BALANCE	0	0	\$0
<b>TOTAL CONTRIBUTIONS &amp; TRANSFERS</b>	<b>0</b>	<b>0</b>	<b>\$0</b>
<b>GENERAL FUND REVENUE TOTALS</b>	<b>1,704,016</b>	<b>2,449,569</b>	<b>2,298,622</b>
<b>ADMINISTRATION</b>			
10-44-110 SALARIES AND WAGES	55,595	81,736	\$99,890
10-44-120 SENIOR CENTER SALARIES	10,615	11,544	\$12,480
10-44-130 EMPLOYEE BENEFITS	6,810	18,429	\$23,960
10-44-135 FICA EXPENSE	5,065	7,059	\$7,651
10-44-210 DUES	3,709	2,613	\$2,500
10-44-220 PUBLISHING & LEGAL	17,396	21,708	\$25,000
10-44-240 SUPPLIES & MEETING EXPENSE	7,507	7,636	\$8,500
10-44-290 TELEPHONE & POSTAGE	3,202	3,006	\$3,500
10-44-315 AUDIT	8,000	8,500	\$9,000
10-44-510 INSURANCE & BONDS	8,491	12,009	\$6,610
10-44-600 MISCELLANEOUS EXPENSE	1,455	758	\$1,000
10-44-610 LIQUOR LICENSE TRANSFER	4,400	2,757	\$3,640
10-44-615 ELECTION EXPENSE	1,014	25	\$2,000
10-44-620 MUNICIPAL COURT EXPENSE	14,753	16,504	\$17,000
10-44-625 BUILDING INSPECTION FEE	16,909	4,036	\$4,800
10-44-630 GENERAL FUND INS. DEDUCT	0	0	\$1,000
10-44-635 COMMUNITY DEVELOPMENT	385	1,000	\$2,000
10-44-650 COUNTY USE TAX REMITTANCE	-1817.17	6186	\$6,500
10-44-700 CAPITAL OUTLAY	0	0	\$7,200
<b>TOTAL ADMINISTRATION</b>	<b>163,491</b>	<b>205,506</b>	<b>\$244,231</b>
<b>NON-DEPARTMENTAL</b>			
10-49-110 DISCRETIONARY COMPENSATION	0	0	\$0
10-49-140 VISION & DENTAL EXPENSE	18,120	13,607	\$24,000
10-49-200 COMMUNITY EVENTS	0	0	\$1,000
<b>TOTAL NON-DEPARTMENTAL</b>	<b>18,120</b>	<b>13,607</b>	<b>\$25,000</b>
<b>POLICE DEPARTMENT</b>			
10-54-245 DOG POUND EXPENSE	1,867	3,188	\$4,000
10-54-330 POLICE CONTRACT	211,152	216,432	\$216,432
<b>TOTAL POLICE DEPARTMENT</b>	<b>213,019</b>	<b>219,620</b>	<b>\$220,432</b>
<b>FIRE DEPARTMENT</b>			
10-55-245 OPERATING EXPENSE & SUPPLIES	4,531	7,727	\$10,000
10-55-250 VEHICLE EXPENSE	21,423	6,859	\$12,000
10-55-280 UTILITIES & LIGHTING	4,652	4,639	\$5,000
10-55-290 TELEPHONE & POSTAGE	1,155	1,174	\$1,200
10-55-510 INSURANCE & BONDS	8,595	7,172	\$7,795
10-55-550 AMORTIZATION	0	0	\$0
10-55-600 MISCELLANEOUS EXPENSE	500	500	\$500
10-55-610 FIRE EQUIPMENT	7,949	6,930	\$10,000
10-55-700 CAPITAL OUTLAY	0	0	\$10,000
10-55-810 FIRE TRUCK LOAN PAYMENT	0	0	\$0
<b>TOTAL FIRE DEPARTMENT</b>	<b>48,806</b>	<b>35,001</b>	<b>\$56,495</b>
<b>SANITATION</b>			
10-60-110 SALARIES AND WAGES	92,339	102,563	\$122,070
10-60-130 EMPLOYEE BENEFITS	27,381	32,530	\$33,825
10-60-135 FICA EXPENSE	7,064	7,933	\$9,348



## General Fund

	2018 Pri Year Actual	2019 Estimated	2020 Fut Year Budget
<b>SANITATION - CONTINUED</b>			
10-60-240	LANDFILL EXPENSE	0	\$37,200
10-60-245	OPERATING EXPENSE & SUPPLIES	36,949	\$12,000
10-60-247	RECYCLING COSTS	28,883	\$2,000
10-60-250	VEHICLE EXPENSE	16,156	\$12,500
10-60-280	UTILITIES & LIGHTING	1115.21	\$1,300
10-60-290	TELEPHONE & POSTAGE	1,324	\$1,500
10-60-510	INSURANCE & BONDS	10,974	\$12,322
10-60-520	BAD DEBT EXPENSE	314.26	\$100
10-60-550	AMORTIZATION	0	\$0
10-60-700	CAPITAL OUTLAY	0	\$0
10-60-810	TRASH TRUCK LEASE PMT.	13,428	\$13,400
	<b>TOTAL SANITATION</b>	<b>235,927</b>	<b>\$257,565</b>
<b>STREET</b>			
10-61-110	SALARIES AND WAGES	102,641	\$97,898
10-61-130	EMPLOYEE BENEFITS	30,880	\$23,187
10-61-135	FICA EXPENSE	7,852	\$7,498
10-61-245	OPERATING EXPENSE & SUPPLIES	11,091	\$14,000
10-61-250	VEHICLE EXPENSE	14,410	\$16,000
10-61-280	UTILITIES & LIGHTING	43,487	\$46,200
10-61-290	TELEPHONE & POSTAGE	444.11	\$600
10-61-410	ROAD REPAIRS & MAINTENANCE	92,871	\$100,000
10-61-510	INSURANCE & BONDS	14,451	\$8,188
10-61-550	AMORTIZATION	0	\$0
10-61-650	IMPROVEMENTS	0	\$2,000
10-61-700	CAPITAL OUTLAY	0	\$0
10-61-810	STREET SWEEPER LEASE PMT.	0	\$0
	<b>TOTAL STREET</b>	<b>318,127</b>	<b>\$315,571</b>
<b>AIRPORT</b>			
10-62-240	FBO EXPENSE	0	\$18,000
10-62-245	OPERATING EXPENSE & SUPPLIES	23,593	\$10,000
10-62-280	UTILITIES & LIGHTING	2,098	\$2,500
10-62-510	INSURANCE & BONDS	4,557	\$5,532
10-62-550	AMORTIZATION	0	\$0
10-62-700	CAPITAL OUTLAY - Upkeep	0	\$21,000
10-62-710	CAPITAL OUTLAY - Federal Grant	68,226	\$6,300
10-62-720	CAPITAL OUTLAY - State Grant	3,790	\$300,000
10-60-730	CAPITAL OUTLAY - Local Portion	3,823	\$34,034
	<b>TOTAL AIRPORT</b>	<b>106,088</b>	<b>\$397,366</b>
<b>BUILDING</b>			
10-63-245	OPERATING EXPENSE & SUPPLIES	1,140	\$4,500
10-62-270	SR. CENTER BUILDING (2018)	4358.89	\$5,000
10-63-280	UTILITIES & LIGHTING	4,553	\$5,000
10-63-510	INSURANCE & BONDS	2191.5	\$2,388
10-62-550	AMORTIZATION	0	\$0
10-63-700	CAPITAL OUTLAY	2875	\$15,000
	<b>TOTAL BUILDING</b>	<b>15,119</b>	<b>\$31,888</b>
<b>PARKS</b>			
10-64-110	SALARIES AND WAGES	47,943	\$52,740
10-64-130	EMPLOYEE BENEFITS	23,394	\$17,075
10-64-135	FICA EXPENSE	3,668	\$4,075
10-64-240	PARK UPDATES EXPENSE	0	\$6,000
10-64-245	OPERATING EXPENSE & SUPPLIES	15,756	\$11,000
10-64-250	VEHICLE EXPENSE	4,401	\$4,000
10-64-280	UTILITIES & LIGHTING	2,202	\$2,520

**General Fund**

	2018 Pri Year Actual	2019 Estimated	2020 Fut Year Budget
10-64-290 TELEPHONE & POSTAGE	457.62	375	\$500
10-64-510 INSURANCE & BONDS	3,091	3,239	\$3,104
10-64-550 AMORTIZATION	0	0	\$0
10-64-700 CAPITAL OUTLAY	0	2137	\$448,000
<b>PARKS - CONTINUED</b>			
<b>TOTAL PARKS</b>	<b>100,913</b>	<b>127,066</b>	<b>\$549,014</b>
<b>TENNIS COURTS</b>			
10-65-280 UTILITIES & LIGHTING	0	0	\$0
10-65-700 CAPITAL OUTLAY	0	0	\$0
<b>TOTAL TENNIS COURTS</b>	<b>0</b>	<b>0</b>	
<b>RECREATION</b>			
10-66-110 SALARIES AND WAGES	18,616	14,671	\$15,000
10-66-130 EMPLOYEE BENEFITS	38	44	\$45
10-66-135 FICA EXPENSE	1,424	1,122	\$1,148
10-66-245 OPERATING EXPENSE & SUPPLIES	5,546	8,216	\$7,500
10-66-510 INSURANCE & BONDS	1,319	1,085	\$1,172
10-66-700 CAPITAL OUTLAY	0	0	\$0
<b>TOTAL RECREATION</b>	<b>26,943</b>	<b>25,138</b>	<b>\$24,865</b>
<b>SWIMMING POOL</b>			
10-67-110 SALARIES AND WAGES	26,692	30,729	\$33,000
10-67-130 EMPLOYEE BENEFITS	55	92	\$100
10-67-135 FICA EXPENSE	2,042	2,351	\$2,525
10-67-240 POOL UPDATES EXPENSE	0	0	\$2,000
10-67-245 OPERATING EXPENSE & SUPPLIES	12,874	19,004	\$15,000
10-67-280 UTILITIES & LIGHTING	11,114	11,105	\$11,500
10-67-510 INSURANCE & BONDS	2,429	2,258	\$2,440
10-67-550 AMORTIZATION	0	0	\$0
10-67-700 CAPITAL OUTLAY	0	0	\$2,500
10-67-810 BOC POOL LEASE PAYMENT	11,238	11,238	\$11,239
10-67-820 Y-W REVOLVING LEASE PAYMENT	30,885	30,885	\$30,889
10-67-830 CEM. TRUST LOAN PYMT	983.61	8,424	\$8,424
<b>TOTAL SWIMMING POOL</b>	<b>98,312</b>	<b>116,086</b>	<b>\$119,617</b>
<b>LIBRARY</b>			
10-68-110 SALARIES AND WAGES	34,749	42,675	\$43,818
10-68-130 EMPLOYEE BENEFITS	13,056	1,496	\$1,547
10-68-135 FICA EXPENSE	2,658	3,227	\$3,361
10-67-240 LIBRARY CONTRIBUTIONS	0	0	\$13,000
10-68-245 OPERATING EXPENSE & SUPPLIES	17,344	15,069	\$8,000
10-68-510 INSURANCE & BONDS	1,588	1,597	\$1,725
10-68-700 CAPITAL OUTLAY	0	0	\$0
<b>TOTAL LIBRARY</b>	<b>69,395</b>	<b>64,064</b>	<b>\$71,451</b>
<b>RESERVE ACCOUNT</b>			
10-80-610 EMERGENCY RESERVES	0	0	\$115,675
10-80-615 RESERVE INCREASES	0	0	
<b>TOTAL RESERVE ACCOUNT</b>	<b>0</b>	<b>0</b>	<b>\$115,675</b>
<b>GENERAL FUND REVENUE TOTALS</b>	<b>1,704,016</b>	<b>2,449,569</b>	<b>2,298,622</b>
<b>GENERAL FUND EXPENDITURE TOTALS</b>	<b>1,414,260</b>	<b>1,726,615</b>	<b>2,429,170</b>
<b>NET TOTAL GENERAL FUNDS</b>	<b>289,756</b>	<b>722,954</b>	<b>-130,548</b>
		Resrv & Amort.	\$115,675
			-\$14,873

## Water Fund (2)

	2018 ACTUAL	2019 ESTIMATE	2020 BUDGET
<b>REVENUES</b>			
REVENUES	\$ 369,173	\$ 361,920	\$ 368,446
TRANSFER IN	0	0	0
SUB-TOTAL	369,173	361,920	368,446
BEGINNING BALANCE AS OF 12/31/PREV YEAR	157,410	159,890	179,250
TOTAL REVENUE	526,583	521,810	547,696
<b>EXPENDITURES</b>			
EXPENDITURE	292,221	342,560	404,619
TRANSFER OUT	0	0	0
TOTAL EXPENSE	292,221	342,560	404,619
ENDING CASH BALANCE	234,362	179,250	143,077
AMORTIZ.&RESRV (+)	0	0	54,620
AUDIT ADJUSTMENT (+)	0	0	0
<b>YEAR END BALANCE</b>	<b>\$ 234,362</b>	<b>\$ 179,250</b>	<b>\$ 197,697</b>

<b>REVENUES</b>	<b>2018 ACTUAL</b>	<b>2019 ESTIMATE</b>	<b>2020 BUDGET</b>
51-30 Water Revenues	369,173	361,920	368,446
TOTAL REVENUE	\$ 369,173	\$ 361,920	\$ 368,446
<b>EXPENDITURES</b>	<b>2018 ACTUAL</b>	<b>2019 ESTIMATE</b>	<b>2020 BUDGET</b>
51-40 Water Expenditures	292,221	342,560	404,619
TOTAL EXPENSE	\$ 292,221	\$ 342,560	\$ 404,619
Difference (Rev-Exp)	76,952	19,360	(36,173)

Suggestions:



## Water Fund

	2018 Pri Year Actual	2019 Estimated	2020 Fut Year Budget
<b>WATER REVENUE</b>			
51-30-100 METERED WATER SALES	365,748	357,298	\$363,000
51-30-150 BULK WATER SALES	2,052	2,691	\$2,000
51-30-200 WATER TAP FEES	0	0	\$2,225
51-30-250 DELINQUENT FEES	895	840	\$800
51-30-300 SALE OF MATERIALS & SUPPLIES	0	300	\$50
51-30-400 INTEREST EARNINGS	478	348	\$371
51-30-450 GRANTS & LOANS	0	0	\$0
51-30-500 DEVELOPMENT LOAN PROCEEDS	0	0	\$0
51-30-600 SALE OF ASSETS	0	443	\$0
51-30-900 SUNDRY REVENUE	0	0	\$0
51-30-990 BEGINNING FUND BALANCE	0		
<b>TOTAL WATER REVENUE</b>	<b>369,173</b>	<b>361,920</b>	<b>\$368,446</b>
<b>WATER EXPENDITURES</b>			
51-40-110 SALARIES AND WAGES	65,436	55,588	\$56,775
51-40-120 SALARIES & WAGES - WATER ADMIN	40,483	44,908	\$46,020
51-40-130 EMPLOYEE BENEFITS	44,189	31,093	\$32,040
51-40-135 FICA EXPENSE	8,103	7,632	\$7,873
51-40-240 OFFICE EXPENSE & SUPPLIES	0	0	\$700
51-40-245 OPERATING EXPENSE & SUPPLIES	36,092	34,809	\$36,500
51-40-250 VEHICLE EXPENSE	8,188	7,953	\$9,000
51-40-280 UTILITIES & LIGHTING	1,115	1,081	\$1,300
51-40-290 TELEPHONE & POSTAGE	3,672	3,856	\$4,000
51-40-510 INSURANCE & BONDS	8,177	8,644	\$9,371
51-40-520 BAD DEBT EXPENSE	214	64	\$100
51-40-550 AMORTIZATION	0	0	\$15,000
51-40-600 MISCELLANEOUS EXPENSE	0	0	\$300
51-40-610 TESTING EXPENSE	1,541	4,702	\$4,000
51-40-615 WATER PUMPING EXPENSE	64,048	78,053	\$75,000
51-40-625 RESERVE FOR DEDUCTIBLE	0	0	\$1,000
51-40-630 CONTINGENCY RESERVES	0	0	\$20,000
51-40-635 CWCB LOAN RESERVES	0	0	\$19,620
51-40-700 CAPITAL OUTLAY	4,927	8,600	\$22,400
51-40-710 INTEREST EXPENSE	0	837	\$0
51-40-740 CAP OUTLAY - EQUIPMENT & DEVEL	0	4,013	\$24,000
51-40-810 METER LOAN PAYMENT	205	31,108	\$0
51-40-820 CWCB LOAN PAYMENT	5,831	19,619	\$19,620
<b>TOTAL WATER EXPENDITURES</b>	<b>292,221</b>	<b>342,560</b>	<b>\$404,619</b>
<b>NET TOTAL WATER FUNDS</b>	<b>76,952</b>	<b>19,360</b>	<b>-36,173</b>
		Resrv & Amort.	\$54,620
			18,447

## Sewer Fund (3)

	2018 ACTUAL	2019 ESTIMATE	2020 BUDGET
<b>REVENUES</b>			
REVENUES	\$ 315,854	\$ 316,050	\$ 315,600
TRANSFER IN	0	0	0
SUB-TOTAL	315,854	316,050	315,600
BEGINNING BALANCE AS OF 12/31/PREV YEAR	228,952	300,348	324,745
TOTAL REVENUE	544,806	616,398	640,345
<b>EXPENDITURES</b>			
EXPENDITURE	233,269	291,653	470,583
TRANSFER OUT	0	0	0
TOTAL EXPENSE	233,269	291,653	470,583
ENDING CASH BALANCE	311,537	324,745	169,762
AMORTIZ.&RESRV (+)	0	0	168,400
AUDIT ADJUSTMENT (+)	0	0	0
<b>YEAR END BALANCE</b>	<b>\$ 311,537</b>	<b>\$ 324,745</b>	<b>\$ 338,162</b>

	2018 ACTUAL	2019 ESTIMATE	2020 BUDGET
<b>REVENUES</b>			
52-30 Sewer Revenues	315,854	316,050	315,600
TOTAL REVENUE	\$ 315,854	\$ 316,050	\$ 315,600
<b>EXPENDITURES</b>			
52-40 Sewer Expenditures	233,269	291,653	470,583
TOTAL EXPENSE	\$ 233,269	\$ 291,653	\$ 470,583
Difference (Rev-Exp)	82,585	24,397	(154,983)

Suggestions:

## Sewer Fund

	2018 Pri Year Actual	2019 Estimated	2020 Fut Year Budget
<b>SEWER REVENUES</b>			
52-30-100 MONTHLY SEWER BILLINGS	311,112	309,317	\$310,000
52-30-200 SEWER TAP FEES	0	1,000	\$1,000
52-30-300 INTEREST EARNINGS	824	706	\$700
52-30-400 FARMING & LEASE REVENUE	3,917	5,027	\$3,900
52-30-450 GRANTS & LOANS	0	0	\$0
52-30-990 BEGINNING FUND BALANCE	0	0	\$0
52-30-995 USE OF UNRESERVED FUND BALANC	0	0	\$0
<b>TOTAL SEWER REVENUE</b>	<b>315,854</b>	<b>316,050</b>	<b>\$315,600</b>
<b>SEWER EXPENDITURES</b>			
52-40-110 SALARIES AND WAGES	53,645	56,988	\$62,578
52-40-130 EMPLOYEE BENEFITS	25,558	15,514	\$17,400
52-40-135 FICA EXPENSE	4,104	4,321	\$4,796
52-40-240 SEWER LINE UPKEEP	0	0	\$35,000
52-40-245 OPERATING EXPENSE & SUPPLIES	49,995	57,629	\$18,000
52-40-250 VEHICLE EXPENSE	1,568	1,533	\$2,000
52-40-280 UTILITIES & LIGHTING	20,894	23,058	\$25,000
52-40-290 TELEPHONE & POSTAGE	2,216	2,109	\$2,700
52-40-510 INSURANCE & BONDS	4,731	4,773	\$5,225
52-40-520 BAD DEBT EXPENSE	256	33	\$100
52-40-550 AMORTIZATION	0	0	\$20,000
52-40-610 RESERVE FOR DEDUCTIBLE	1,000	0	\$1,000
52-40-615 CONTINGENCY RESERVES	0	0	\$50,000
52-40-700 CAPITAL OUTLAY	0	27,311	\$30,000
52-40-710 INTEREST EXPENSE	0	0	\$0
52-40-720 RDA LOAN PAYMENT	69,303	98,384	\$98,384
52-40-730 RDA LOAN RESERVES	0	0	\$98,400
<b>TOTAL SEWER EXPENDITURES</b>	<b>233,269</b>	<b>291,653</b>	<b>\$470,583</b>
<b>DEPRECIATION</b>	<b>-95,650</b>	<b>0</b>	<b>\$0</b>
<b>NET TOTAL SEWER FUNDS</b>	<b>-13,065</b>	<b>24,397</b>	<b>-154,983</b>
		Resrv & Amor	\$168,400
			13,417



## Cemetery Trust Fund (4)

	2018 ACTUAL	2019 ESTIMATE	2020 BUDGET
<b>REVENUES</b>			
REVENUES	\$ 2,546	\$ 9,425	\$ 9,689
TRANSFER IN	0	0	0
SUB-TOTAL	2,546	9,425	9,689
BEGINNING BALANCE AS OF 12/31/PREV YEAR	110,443	106,481	104,767
TOTAL REVENUE	112,989	115,906	114,456
<b>EXPENDITURES</b>			
EXPENDITURE	8,699	11,139	19,296
TRANSFER OUT	0	0	0
TOTAL EXPENSE	8,699	11,139	19,296
ENDING CASH BALANCE	104,290	104,767	95,160
AMORTIZ.&RESRV (+)	0	0	0
AUDIT ADJUSTMENT (+)	0	0	0
<b>YEAR END BALANCE</b>	<b>\$ 104,290</b>	<b>\$ 104,767</b>	<b>\$ 95,160</b>

	2018 ACTUAL	2019 ESTIMATE	2020 BUDGET
<b>REVENUES</b>			
70-30 Cemetery Trust Revenues	2,546	9,425	9,689
TOTAL REVENUE	\$ 2,546	\$ 9,425	\$ 9,689
<b>EXPENDITURES</b>			
70-40 Cemetery Trust Expenditures	8,699	11,139	19,296
TOTAL EXPENSE	\$ 8,699	\$ 11,139	\$ 19,296
Difference (Rev-Exp)	(6,153)	(1,714)	(9,607)

Suggestions:

## Cemetery Trust Fund

		2018 Pri Year Actual	2019 Estimated	2020 Fut Year Budget
70-30-100	CEMETERY PERPETUAL CARE	600	720	\$1,000
70-30-200	INTEREST EARNINGS	1,310	246	\$689
70-30-300	DONATIONS	0	0	\$0
70-30-600	SALE OF ASSETS	636	459	\$0
70-30-700	FIRETRUCK LOAN PAYMENT	0	0	\$0
70-30-730	Cemetery Trust Loan Payment	0	8,000	\$8,000
70-30-990	BEGINNING FUND BALANCE			
	<b><u>TOTAL CEMETERY TRUST REVENUE</u></b>	<b>2,546</b>	<b>9,425</b>	<b>\$9,689</b>
	<b><u>CEMETERY TRUST EXPENDITURES</u></b>			
70-40-240	CEMETERY UPDATES	0	0	\$1,500
70-40-245	OPERATING EXPENSE & SUPPLIES	7,195	6,025	\$6,500
70-40-510	INSURANCE & BONDS	1,504	1,214	\$1,296
70-40-700	CAPITAL OUTLAY	0	3,900	\$10,000
	<b><u>TOTAL CEMETERY TRUST EXPENDITURES</u></b>	<b>8,699</b>	<b>11,139</b>	<b>\$19,296</b>
	<b><u>NET TOTAL CEM. TR. FUNDS</u></b>	<b>-6,153</b>	<b>-1,714</b>	<b>-9,607</b>

## Fire Pension Fund (5)

	2018 ACTUAL	2019 ESTIMATE	2020 BUDGET
<b>REVENUES</b>			
REVENUES	\$ 58,430	\$ 57,684	\$ 61,224
TRANSFER IN	0	0	0
SUB-TOTAL	58,430	57,684	61,224
BEGINNING BALANCE AS OF 12/31/PREV YEAR	164,313	179,864	187,868
TOTAL REVENUE	222,743	237,548	249,092
<b>EXPENDITURES</b>			
EXPENDITURE	46,061	49,680	61,226
TRANSFER OUT	0	0	0
TOTAL EXPENSE	46,061	49,680	61,226
ENDING CASH BALANCE	176,682	187,868	187,866
AMORTIZ.&RESRV (+)	0	0	9,206
AUDIT ADJUSTMENT (+)	0	0	0
<b>YEAR END BALANCE</b>	<b>\$ 176,682</b>	<b>\$ 187,868</b>	<b>\$ 197,072</b>

	2018 ACTUAL	2019 ESTIMATE	2020 BUDGET
<b>REVENUES</b>			
71-30 Fire Pension Revenues	58,430	57,684	61,224
TOTAL REVENUE	\$ 58,430	\$ 57,684	\$ 61,224
<b>EXPENDITURES</b>			
71-40 Fire Pension Expenditures	46,061	49,680	61,226
TOTAL EXPENSE	\$ 46,061	\$ 49,680	\$ 61,226
Difference (Rev-Exp)	12,369	8,004	(2)

Suggestions:



## Fire Pension Fund

Fire Pension Fund		2018 Pri Year Actual	2019 Estimated	2020 Fut Year Budget
FIREMANS PENSION REVENUES				
71-30-100	PROPERTY TAXES	19,529	19,390	\$20,844
71-30-150	RURAL FIRE DEPT. PROPERTY TAX	19,498	19,000	\$19,000
71-30-200	STATE OF COLORADO APPORT.	16,935	16,898	\$19,000
71-30-300	MEMORIAL CONTRIBUTIONS	0	0	\$0
71-30-350	AVFD CONTRIBUTIONS	2,000	2,000	\$2,000
71-30-400	INTEREST EARNINGS	467.14	396	\$380
71-30-500	BEGINNING FUND BALANCE			
TOTAL FIREMENS PENSION REVENUE		58,430	57,684	\$61,224
FIREMENS PENSION EXPENDITURES				
71-40-610	FIREMEN'S PENSIONS PAID	46,061	49,680	\$52,020
71-40-615	F.P. CASH RESERVE	0	0	\$9,206
TOTAL FIREMENS PENSION EXPENDITURES		46,061	49,680	\$61,226
NET TOTAL F. P. FUNDS		12,369	8,004	-2
			Resrv & Amort.	\$9,206
				9,204

# Conserv. Trust Trust (6)

	2018 ACTUAL	2019 ESTIMATE	2020 BUDGET
<b>REVENUES</b>			
REVENUES	\$ 17,522	\$ 20,425	\$ 16,670
TRANSFER IN	0	0	0
SUB-TOTAL	17,522	20,425	16,670
BEGINNING BALANCE AS OF 12/31/PREV YEAR	17,871	34,203	54,628
TOTAL REVENUE	35,393	54,628	71,298
<b>EXPENDITURES</b>			
EXPENDITURE	0	0	25,000
TRANSFER OUT	0	0	0
TOTAL EXPENSE	0	0	25,000
ENDING CASH BALANCE	35,393	54,628	46,298
AMORTIZ.&RESRV (+)	0	0	0
AUDIT ADJUSTMENT (+)	0	0	0
<b>YEAR END BALANCE</b>	<b>\$ 35,393</b>	<b>\$ 54,628</b>	<b>\$ 46,298</b>

<b>REVENUES</b>	<b>2018 ACTUAL</b>	<b>2019 ESTIMATE</b>	<b>2020 BUDGET</b>
72-30 Conservation Trust Revenues	17,522	20,425	16,670
TOTAL REVENUE	\$ 17,522	\$ 20,425	\$ 16,670
<b>EXPENDITURES</b>	<b>2018 ACTUAL</b>	<b>2019 ESTIMATE</b>	<b>2020 BUDGET</b>
72-40 Conserv. Trust Expenditures	0	0	25,000
TOTAL EXPENSE	\$ -	\$ -	\$ 25,000
Difference (Rev-Exp)	17,522	20,425	(8,330)

Suggestions:

## Conservation Trust Fund

	2018 Pri Year Actual	2019 Estimated	2020 Fut Year Budget
72-30-100 STATE LOTTERY PROCEEDS	17,416	20,279	\$16,500
72-30-200 INTEREST EARNINGS	106	146	\$170
72-30-990 BEGINNING FUND BALANCE	0		
<b><u>TOTAL CONSERVATION TRUST REVENUE</u></b>	<b>17,522</b>	<b>20,425</b>	<b>\$16,670</b>
<b><u>CONSERVATION TRUST EXPENDITURES</u></b>			
72-40-240 CTF UPDATES	0	0	\$10,000
72-40-610 CONTINGENCY RESERVES	0	0	\$0
72-40-700 CAPITAL OUTLAY	0	0	\$15,000
<b><u>TOTAL CONSERVATION TRUST EXPENDITURES</u></b>	<b>0</b>	<b>0</b>	<b>\$25,000</b>
<b>NET TOTAL CON. TR. FUNDS</b>	<b>17,522</b>	<b>20,425</b>	<b>-8,330</b>