

**MAYOR**

BRITTANI KUSEL

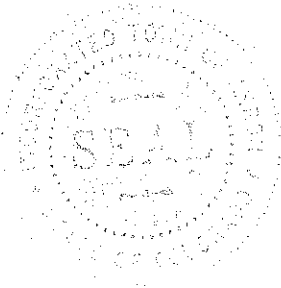
**MAYOR PRO TEM**

ANDY BOWIN

**TRUSTEES**DEREK GLOSSON  
BRANDON HILL  
JARED JEFFERSON  
HARRY SLUSSER  
SUSAN WATSON

I hereby certify that the attached is a true and correct copy of the 2021 Budget for the Town of Akron, Colorado, adopted by the Board of Trustees of the Town of Akron on December 15, 2020.

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, 2021, and ending on the last day of December, 2021.

**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, 2020 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 2, 2020 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>            | \$2,052,521        |
| <b>Water Fund</b>              | 539,910            |
| <b>Sewer Fund</b>              | 689,752            |
| <b>Cemetery Trust Fund</b>     | 49,296             |
| <b>Firemen's Pension Fund</b>  | 51,840             |
| <b>Conservation Trust Fund</b> | 45,000             |
| <b>Total All Funds</b>         | <b>\$3,428,319</b> |

That estimated revenues for each fund are as follow:

|   |                     |
|---|---------------------|
| <b>General Fund</b>                     |                     |
| Sources other than general property tax | \$ 1,115,675        |
| From general property tax               | 530,201             |
| From other property tax                 | 59,858              |
| From unappropriated surplus             | 346,787             |
| <b>Total General Fund</b>               | <b>\$ 2,052,521</b> |

|                                 |                   |
|---------------------------------|-------------------|
| <b>Water Fund</b>               |                   |
| Charges for services            | \$ 394,000        |
| Sources other than Property Tax | 5,050             |
| From unappropriated surplus     | 140,860           |
| <b>Total Water Fund</b>         | <b>\$ 539,910</b> |

**Sewer Fund**

|                                 |                   |
|---------------------------------|-------------------|
| Charges for services            | \$ 310,000        |
| Sources other than Property Tax | 6,480             |
| From unappropriated surplus     | 373,272           |
| <b>Total Sewer Fund</b>         | <b>\$ 689,752</b> |

**Cemetery Trust Fund**

|                                  |                  |
|----------------------------------|------------------|
| Sources other than Property Tax  | \$ 5,603         |
| From unappropriated surplus      | 43,693           |
| <b>Total Cemetery Trust Fund</b> | <b>\$ 49,296</b> |

**Firemen's Pension Fund**


|                                     |                  |
|-------------------------------------|------------------|
| From property tax                   | \$ 23,609        |
| From other sources                  | 41,310           |
| To unappropriated surplus           | (13,079)         |
| <b>Total Firemen's Pension Fund</b> | <b>\$ 51,840</b> |


**Conservation Trust Fund**

|                                      |                  |
|--------------------------------------|------------------|
| Sources other than Property Tax      | 16,650           |
| From unappropriated surplus          | \$ 28,350        |
| <b>Total Conservation Trust Fund</b> | <b>\$ 45,000</b> |

That the budget of \$3,428,319 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 15<sup>th</sup> day of December, 2020

## **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 2021 budget year.**

**Whereas**, the Board of Trustees has adopted the annual budget in accordance with the Local Government Budget Law, on December 7, 2020; 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 | \$ 1,578,064        |
| Capital Outlay             | 220,500             |
| Reserve/Amortization       | 253,957             |
| <b>Total General Fund</b>  | <b>\$ 2,052,521</b> |

### **Water Fund**

|                           |                   |
|---------------------------|-------------------|
| Current Operating Expense | \$ 323,340        |
| Capital Outlay            | 96,950            |
| Reserves/Amortization     | 119,620           |
| <b>Total Water Fund</b>   | <b>\$ 539,910</b> |

### **Sewer Fund**

|                           |                   |
|---------------------------|-------------------|
| Current Operating Expense | \$ 282,102        |
| Capital Outlay            | 164,250           |
| Reserves/Amortization     | 243,400           |
| <b>Total Sewer Fund</b>   | <b>\$ 689,752</b> |

### **Cemetery Trust Fund**

|                                  |                  |
|----------------------------------|------------------|
| Current Operating Expense        | \$ 9,296         |
| Capital Outlay                   | 40,000           |
| <b>Total Cemetery Trust Fund</b> | <b>\$ 49,296</b> |

### **Firemen's Pension Fund**

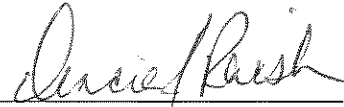
|                                     |                  |
|-------------------------------------|------------------|
| Pensions Paid                       | \$ 51,840        |
| Cash Reserve                        | 0                |
| <b>Total Firemen's Pension Fund</b> | <b>\$ 51,840</b> |


**Conservation Trust Fund**

|                                |                         |
|--------------------------------|-------------------------|
| CTF Updates                    | \$ 5,000                |
| Cash Reserves                  | 0                       |
| Capital Outlay                 | 40,000                  |
| <b>Conservation Trust Fund</b> | <b><u>\$ 45,000</u></b> |

**\$3,428,319**

ATTEST:

  
Dencia J Raish, CMC  
Town Clerk/Administrator

  
Brittani Kusel, Mayor

(Seal)

Adopted this 7<sup>th</sup> day of December, 2020

## Resolution to Set Mill Levies

**A resolution levying General Property Taxes for the Year 2021 to help defray the costs of government for the Town of Akron, Colorado for the 2021 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 15, 2020, and;

**Whereas**, the amount of money necessary to balance the budget for general operating expenses, voter-approved programs, and Firemen's Pension payments is \$622,027 and;

**Whereas**, the 2020 valuation for assessment for the Town of Akron, Colorado as certified by the County Assessor is \$10,137,119

**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 2021 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 2020.

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

(Seal)

  
Brittani Kusel, Mayor

Adopted this 15<sup>th</sup> day of December, 2020.

**CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments**TO: County Commissioners<sup>1</sup> of Washington, 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 \$  
assessed valuation of:

10,137,119

(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  
calculated using the NET AV. The taxing entity's total  
property tax revenue will be derived from the mill levy  
multiplied against the NET assessed valuation of:

10,137,119

(NET<sup>G</sup> assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)

USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED  
BY ASSESSOR NO LATER THAN DECEMBER 10

Submitted: 12/15/2020 for budget/fiscal year 2021  
(no 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>   | 54.632 mills | \$ 553,810 |
| 2. <Minus> Temporary General Property Tax Credit/<br>Temporary Mill Levy Rate Reduction <sup>I</sup> | < > mills    | \$ < >     |
| <b>SUBTOTAL FOR GENERAL OPERATING:</b>   | 54.632 mills | \$ 553,810 |
| 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>                                | 1.501 mills  | \$ 15,215  |
| <u>Recreation Program</u>  | 4.404 mills  | \$ 44,643  |

**TOTAL:** [Sum of General Operating  
Subtotal and Lines 3 to 7]

60.537

mills

\$ 613,668

Contact person:  
(print)

Dencia J Raish

Daytime  
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) 864-7720.

<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**

BRITTANI KUSEL

**MAYOR PRO TEM**

ANDY BOWIN

**TRUSTEES**

DEREK GLOSSON

BRANDON HILL

JARED JEFFERSON

HARRY SLUSSER

SUSAN WATSON

**2021 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 the regular meeting held December 7<sup>th</sup>, 2020. 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 & Zoning Regulation
- Liquor Licensing
- Police Protection (IGA with WCSO)
- Fire Protection w/ ARFD
- Airport
- Residential & Commercial Trash Service
- Street & Road Maintenance
- Parks & Recreation
- Library
- Sewer
- Cemetery

Following are the noteworthy items in 2021 Budget.

- **General:** No monthly rate increases for utility services of water, sewer, and sanitation in 2021 budget.
- Full-time employees received a raise in salary of 1.0% and part-time employees will make minimum wage defined by State of Colorado, \$12.00/hr.
- In 2020 the Akron Pond Revitalization Project was completed physically, some of the funds may still need collected from the grants in 2021. There are no known other grants to be received in 2021.
- At the 4/7/20 municipal election, the Board proposed ballot issue 1A asking voters to authorize the town of Akron to retain property tax revenues that would otherwise be subject to the 5.5% limitation imposed under C.R.S§ 29-1-301. The issue passed.
- Multiple capital outlay projects were budgeted for in the 2021 year as follows:
  - New loader for the streets department
  - New signage and other necessary updates for the airport
  - Adjoining the two municipal buildings on Main Ave to capitalize on the secondary building for more office space or to expand the Council Chamber
  - Restrooms for the Akron Pond and seating
  - Restoration for public library front door, interior painting, and trim work
- The Town has accepted a bid to install a concrete pan for the Stallings Addition road.
- The Town will provide two 50/50 cost incentives for citizens of Akron to renew sidewalks and plant trees in 2021, programs have a limited budget.



- **Water:** Multiple capital outlay projects were budgeted for in the 2021 year as follows.
  - Water/Wastewater master plan to be split between the water and sewer budget
  - Install a new SCADA computer system at the town shop.
  - Sodium Hypochlorite Conversion for water system, required per CDPHE, can effect water certification requirements.
- **Sewer:** The two capital outlay considerations for the 2021 budget include the master plan and repairs to the sewer liner.
- **Cemetery Trust Fund:** In 2020, a Cemetery Committee was established by the Board of Trustees to assist with planning for Capital Outlay project for the Cemetery. In 2019, over \$686,000 was received from the Marjorie Leshner Brandon Trust. A portion of those funds are available for the cemetery.
- Funds have been budgeted for capital improvements in 2021, to be suggested and prioritized by the newly established Cemetery Committee and reported to the Town Board.
- **Fire Pension Fund:** There are 24 pensioners collecting from the Akron Volunteer Fire Pension Fund in 2021. No one is forecasted to be added as a pensioner in 2021.
- **Conservation Trust Fund:** In 2020, the Town received a \$30,000 contribution from Washington Counties CTF funds. These funds are budgeted in the 2021 year to be used at the Akron Pond.

General Fund (1)

| REVENUES                 | 2019<br>ACTUAL | 2020<br>ESTIMATE | 2021<br>BUDGET |
|--------------------------|----------------|------------------|----------------|
| 31 TAXES                 | \$ 1,115,169   | \$ 1,230,075     | \$ 1,245,059   |
| 32 LICENSES & PERMITS    | 14,673         | 21,217           | 15,175         |
| 33 INTERGOVERNMENTAL REV | 269,995        | 691,627          | 112,400        |
| 34 CHARGES FOR SERVICE   | 286,160        | 279,711          | 283,000        |
| 35 FINES & FORFEITURES   | 22,655         | 15,050           | 27,000         |
| 36 MISCELLANEOUS REVENUE | 760,781        | 60,063           | 23,100         |
| TOTAL REVENUE            | \$ 2,469,432   | \$ 2,297,743     | \$ 1,705,734   |

| EXPENDITURES        | 2019<br>ACTUAL | 2020<br>ESTIMATE | 2021<br>BUDGET |
|---------------------|----------------|------------------|----------------|
| 44 ADMINISTRATION   | 205,524        | 238,876          | 245,931        |
| 49 NON-DEPARTMENTAL | 13,793         | 13,763           | 25,000         |
| 54 POLICE DEPT      | 219,551        | 221,222          | 220,432        |
| 55 FIRE             | 40,305         | 65,851           | 93,905         |
| 60 SANITATION       | 284,185        | 248,827          | 267,729        |
| 61 STREET           | 295,359        | 305,771          | 504,050        |
| 62 AIRPORT          | 196,026        | 237,170          | 57,400         |
| 63 BUILDING         | 16,455         | 14,692           | 32,100         |
| 64 PARKS            | 128,125        | 570,268          | 124,073        |
| 66 RECREATION       | 25,138         | 28,522           | 25,865         |
| 67 SWIMMING POOL    | 107,741        | 101,013          | 115,434        |
| 68 LIBRARY          | 64,147         | 69,457           | 86,645         |
| 80 RESERVE ACCOUNTS | 0              | 950              | 253,957        |
| TOTAL EXPENSE       | \$ 1,596,347   | \$ 2,115,432     | \$ 2,052,521   |

|                      |         |         |           |
|----------------------|---------|---------|-----------|
| Difference (Rev-Exp) | 873,085 | 182,311 | (346,787) |
|----------------------|---------|---------|-----------|

|  | 2019<br>ACTUAL | 2020<br>ESTIMATE | 2021<br>BUDGET |
|--|----------------|------------------|----------------|
| REVENUES                                   |                |                  |                |
| REVENUES                                   | \$ 2,469,432   | \$ 2,297,743     | \$ 1,705,734   |
| TRANSFER IN                                | 0              | 0                | 0              |
| SUB-TOTAL                                  | 2,469,432      | 2,297,743        | 1,705,734      |
| Tabor Reserve<br>Unreserved                |                |                  |                |
| BEGINNING BALANCE<br>AS OF 12/31/PREV YEAR | 711,546        | 1,551,219        | 1,733,530      |
| TOTAL REVENUE                              | 3,180,978      | 3,848,962        | 3,439,264      |
| EXPENDITURES                               |                |                  |                |
| EXPENDITURE                                | 1,596,347      | 2,115,432        | 2,052,521      |
| TRANSFER OUT                               | 0              | 0                | 0              |
| TOTAL EXPENSE                              | 1,596,347      | 2,115,432        | 2,052,521      |
| ENDING CASH BALANCE                        | 1,584,630      | 1,733,530        | 1,386,743      |
| AMORTIZ.&RESRV (+)                         | 0              | 0                | 253,957        |
| AUDIT ADJUSTMENT (+)                       | (5,495)        | 0                | 0              |
| YEAR END BALANCE                           | \$ 1,579,135   | \$ 1,733,530     | \$ 1,640,700   |

|           |  | 2019             | 2020             | 2021               |
|-----------|--|------------------|------------------|--------------------|
|           | TAXES                                      | ACTUAL           | ESTIMATE         | BUDGET             |
| 10-31-100 | GENERAL PROPERTY TAX                       | 435,946          | 468,156          | \$530,201          |
| 10-31-110 | SR. CENTER PROPERTY TAX                    | 12,510           | 14,445           | \$15,215           |
| 10-31-120 | REC. PROGRAM PROPERTY TAXES                | 36,708           | 41,000           | \$44,643           |
| 10-31-200 | SPECIFIC OWNERSHIP TAX                     | 77,069           | 55,986           | \$54,000           |
| 10-31-300 | LICENSE FEES                               | 9,426            | 8,500            | \$7,000            |
| 10-31-400 | FRANCHISE TAXES                            | 68,810           | 70,263           | \$70,000           |
| 10-31-500 | SEVERENCE TAX                              | 10,415           | 7,303            | \$4,000            |
| 10-31-600 | CITY SALES TAX                             | 371,428          | 451,526          | \$416,000          |
| 10-31-610 | SALES TAX - RECREATION                     | 92,857           | 112,896          | \$104,000          |
|           | <b>TOTAL TAXES</b>                         | <b>1,115,169</b> | <b>1,230,075</b> | <b>\$1,245,059</b> |
|           | <b>LICENSES &amp; PERMITS</b>              |                  |                  |                    |
| 10-32-100 | LIQUOR LICENSES                            | 5,644            | 2,000            | \$2,850            |
| 10-32-200 | BUILDING PERMITS                           | 6,571            | 17,000           | \$10,000           |
| 10-32-400 | OCCUPATION TAXES                           | 1,625            | 1,625            | \$1,625            |
| 10-32-600 | ANIMAL LICENSES                            | 834              | 592              | \$700              |
|           | <b>TOTAL LICENSES &amp; PERMITS</b>        | <b>14,673</b>    | <b>21,217</b>    | <b>\$15,175</b>    |
|           | <b>INTERGOVERNMENTAL SERVICES</b>          |                  |                  |                    |
| 10-33-100 | STATE GRANTS                               | 15,308           | 565,000          | \$0                |
| 10-33-200 | HIGHWAY USERS TAX                          | 81,371           | 60,695           | \$60,000           |
| 10-33-300 | CIGARETTE TAX                              | 1,427            | 1,467            | \$1,400            |
| 10-33-400 | COUNTY ROAD & BRIDGE                       | 5,150            | 7,125            | \$5,000            |
| 10-33-500 | RURAL FIRE DISTRICT                        | 18,295           | 25,726           | \$40,000           |
| 10-33-650 | COUNTY USE TAX COLLECTED                   | 6,073            | 7,142            | \$6,000            |
| 10-33-700 | FEDERAL GRANTS                             | 142,370          | 24,472           | \$0                |
|           | <b>TOTAL INTERGOVERNMENTAL REVENUE</b>     | <b>269,995</b>   | <b>691,627</b>   | <b>\$112,400</b>   |
|           | <b>CHARGES FOR SERVICES</b>                |                  |                  |                    |
| 10-34-100 | SANITATION - TRASH FEES                    | 248,114          | 254,454          | \$255,000          |
| 10-34-110 | RECYCLING FEES                             | 1,460            | 175              | \$1,000            |
| 10-34-200 | RECREATION FEES                            | 9,203            | 6,300            | \$6,000            |
| 10-34-300 | SWIMMING POOL FEES                         | 20,072           | 11,738           | \$14,000           |
| 10-34-400 | LATE FEES                                  | 7,311            | 7,044            | \$7,000            |
|           | <b>TOTAL CHARGES FOR SERVICES</b>          | <b>286,160</b>   | <b>279,711</b>   | <b>\$283,000</b>   |
|           | <b>FINES &amp; FORFEITURES</b>             |                  |                  |                    |
| 10-35-100 | MUNICIPAL TRAFFIC FINES                    | 19,185           | 11,800           | \$24,000           |
| 10-35-300 | OTHER FINES & FORFEITS                     | 3,470            | 3,250            | \$3,000            |
|           | <b>TOTAL FINES &amp; FORFEITURES</b>       | <b>22,655</b>    | <b>15,050</b>    | <b>\$27,000</b>    |
|           | <b>MISCELLANEOUS REVENUE</b>               |                  |                  |                    |
| 10-36-100 | DONATIONS                                  | 686963           | 2523.68          | \$2,000            |
| 10-36-200 | RENTS                                      | 0                | 500              | \$500              |
| 10-36-250 | RENT FROM AIRPORT GAS                      | 2,889            | 2,000            | \$2,000            |
| 10-36-300 | STATE AVIATION TAX REF.                    | 5,118            | 3,264            | \$3,500            |
| 10-36-350 | SALE OF CEMETERY SPACES                    | 1,200            | 200              | \$1,000            |
| 10-36-400 | SALE OF OTHER ASSETS                       | 17,656           | 8,011            | \$10,000           |
| 10-36-450 | REFUNDS                                    | 39,624           | 2,000            | \$2,000            |
| 10-36-500 | INTEREST EARNINGS                          | 1,750            | 8,254            | \$2,000            |
| 10-36-550 | MAPS, COPIES, & FAXES                      | 146              | 100              | \$100              |
| 10-36-600 | OIL ROYALTY PAYMENTS                       | 0                | 0                | \$0                |
| 10-36-900 | SUNDRY REVENUE                             | 5,436            | 33210.6          | \$0                |
|           | <b>TOTAL MISCELLANEOUS REVENUE</b>         | <b>760,781</b>   | <b>60,063</b>    | <b>\$23,100</b>    |
|           | <b>CONTRIBUTIONS &amp; TRANSFERS</b>       |                  |                  |                    |
|           | <b>SUBTOTAL FOR ALL REVENUES</b>           | <b>2,469,432</b> | <b>2,297,743</b> | <b>1,705,734</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>2,469,432</b> | <b>2,297,743</b> | <b>1,705,734</b>   |

|           |                                | 2019           | 2020           | 2021             |
|-----------|--------------------------------|----------------|----------------|------------------|
|           | ADMINISTRATION                 | ACTUAL         | ESTIMATE       | BUDGET           |
| 10-44-110 | SALARIES AND WAGES             | 81,639         | 98,836         | \$102,881        |
| 10-44-120 | SENIOR CENTER SALARIES         | 11,544         | 12,480         | \$12,480         |
| 10-44-130 | EMPLOYEE BENEFITS              | 18,357         | 23,138         | \$25,058         |
| 10-44-135 | FICA EXPENSE                   | 7,128          | 8,041          | \$7,870          |
| 10-44-210 | DUES                           | 2,613          | 2,372          | \$2,500          |
| 10-44-220 | PUBLISHING & LEGAL             | 21,795         | 22,066         | \$25,000         |
| 10-44-240 | SUPPLIES & MEETING EXPENSE     | 7,583          | 4,200          | \$9,500          |
| 10-44-290 | TELEPHONE & POSTAGE            | 3,007          | 3,200          | \$3,500          |
| 10-44-315 | AUDIT                          | 8,500          | 9,000          | \$9,000          |
| 10-44-510 | INSURANCE & BONDS              | 12,009         | 6,200          | \$6,610          |
| 10-44-600 | MISCELLANEOUS EXPENSE          | 930            | 1,000          | \$1,000          |
| 10-44-610 | LIQUOR LICENSE TRANSFER        | 2,757          | 959            | \$1,633          |
| 10-44-615 | ELECTION EXPENSE               | 25             | 1,684          | \$500            |
| 10-44-620 | MUNICIPAL COURT EXPENSE        | 16,432         | 16,500         | \$21,600         |
| 10-44-625 | BUILDING INSPECTION FEE        | 4,019          | 14,000         | \$8,000          |
| 10-44-630 | GENERAL FUND INS. DEDUCT       | 0              | 1,000          | \$1,000          |
| 10-44-635 | COMMUNITY DEVELOPMENT          | 1,000          | 500            | \$2,000          |
| 10-44-650 | COUNTY USE TAX REMITTANCE      | 6186.44        | 6500           | \$5,800          |
| 10-44-700 | CAPITAL OUTLAY                 | 0              | 7200           | \$0              |
|           | <b>TOTAL ADMINISTRATION</b>    | <b>205,524</b> | <b>238,876</b> | <b>\$245,931</b> |
|           | <b>NON-DEPARTMENTAL</b>        |                |                |                  |
| 10-49-110 | DISCRETIONARY COMPENSATION     | 0              | 0              | \$0              |
| 10-49-140 | VISION & DENTAL EXPENSE        | 13,793         | 13,000         | \$24,000         |
| 10-49-200 | COMMUNITY EVENTS               | 0              | 763            | \$1,000          |
|           | <b>TOTAL NON-DEPARTMENTAL</b>  | <b>13,793</b>  | <b>13,763</b>  | <b>\$25,000</b>  |
|           | <b>POLICE DEPARTMENT</b>       |                |                |                  |
| 10-54-245 | DOG POUND EXPENSE              | 3,119          | 4,790          | \$4,000          |
| 10-54-330 | POLICE CONTRACT                | 216,432        | 216,432        | \$216,432        |
|           | <b>TOTAL POLICE DEPARTMENT</b> | <b>219,551</b> | <b>221,222</b> | <b>\$220,432</b> |
|           | <b>FIRE DEPARTMENT</b>         |                |                |                  |
| 10-55-245 | OPERATING EXPENSE & SUPPLIES   | 9,072          | 16,714         | \$12,000         |
| 10-55-250 | VEHICLE EXPENSE                | 10,412         | 17,000         | \$17,000         |
| 10-55-280 | UTILITIES & LIGHTING           | 4,735          | 4,256          | \$5,000          |
| 10-55-290 | TELEPHONE & POSTAGE            | 1,174          | 1,176          | \$1,200          |
| 10-55-510 | INSURANCE & BONDS              | 7,172          | 8,205          | \$8,205          |
| 10-55-550 | AMORTIZATION                   | 0              | 0              | \$0              |
| 10-55-600 | MISCELLANEOUS EXPENSE          | 500            | 500            | \$500            |
| 10-55-610 | FIRE EQUIPMENT                 | 7,240          | 12,000         | \$40,000         |
| 10-55-700 | CAPITAL OUTLAY                 | 0              | 6,000          | \$10,000         |
| 10-55-810 | FIRE TRUCK LOAN PAYMENT        | 0              | 0              | \$0              |
|           | <b>TOTAL FIRE DEPARTMENT</b>   | <b>40,305</b>  | <b>65,851</b>  | <b>\$93,905</b>  |
|           | <b>SANITATION</b>              |                |                |                  |
| 10-60-110 | SALARIES AND WAGES             | 102,935        | 118,000        | \$125,594        |
| 10-60-130 | EMPLOYEE BENEFITS              | 32,209         | 33,825         | \$35,408         |
| 10-60-135 | FICA EXPENSE                   | 7,874          | 8,920          | \$9,608          |
| 10-60-240 | LANDFILL EXPENSE               | 0              | 39,878         | \$42,000         |
| 10-60-245 | OPERATING EXPENSE & SUPPLIES   | 44,527         | 10,071         | \$13,000         |
| 10-60-247 | RECYCLING COSTS                | 1,485          | 1,500          | \$1,000          |
| 10-60-250 | VEHICLE EXPENSE                | 16,876         | 9,400          | \$12,500         |
| 10-60-280 | UTILITIES & LIGHTING           | 1079.89        | 1,082          | \$1,300          |
| 10-60-290 | TELEPHONE & POSTAGE            | 1,197          | 1,346          | \$1,500          |
| 10-60-510 | INSURANCE & BONDS              | 11,396         | 11,161         | \$12,322         |
| 10-60-520 | BAD DEBT EXPENSE               | 36.07          | 248            | \$100            |
| 10-60-550 | AMORTIZATION                   | 0              | 0              | \$0              |
| 10-60-700 | CAPITAL OUTLAY                 | 124569         | 0              | \$0              |
| 10-60-710 | INTEREST EXPENSE ADDED 2021    | 0              | 0              | \$2,238          |
| 10-60-810 | TRASH TRUCK LEASE PMT.         | -60,000        | 13,396         | \$11,159         |
|           | <b>TOTAL SANITATION</b>        | <b>284,185</b> | <b>248,827</b> | <b>\$267,729</b> |

|           |                                   | 2019           | 2020           | 2021             |
|-----------|-----------------------------------|----------------|----------------|------------------|
|           | STREET                            | ACTUAL         | ESTIMATE       | BUDGET           |
| 10-61-110 | SALARIES AND WAGES                | 95,651         | 96,700         | \$98,845         |
| 10-61-130 | EMPLOYEE BENEFITS                 | 21,810         | 22,414         | \$24,171         |
| 10-61-135 | FICA EXPENSE                      | 7,317          | 7,354          | \$7,562          |
| 10-61-245 | OPERATING EXPENSE & SUPPLIES      | 12,420         | 10,500         | \$15,000         |
| 10-61-250 | VEHICLE EXPENSE                   | 12,454         | 16,772         | \$16,000         |
| 10-61-280 | UTILITIES & LIGHTING              | 44,158         | 44,810         | \$46,200         |
| 10-61-290 | TELEPHONE & POSTAGE               | 344.74         | 568            | \$600            |
| 10-61-410 | ROAD REPAIRS & MAINTENANCE        | 82,730         | 92,800         | \$121,000        |
| 10-61-510 | INSURANCE & BONDS                 | 7,601          | 10,671         | \$10,672         |
| 10-61-550 | AMORTIZATION                      | 0              | 0              | \$0              |
| 10-61-650 | IMPROVEMENTS                      | 2,873          | 1,419          | \$12,000         |
| 10-61-700 | CAPITAL OUTLAY                    | 8,000          | 1,763          | \$152,000        |
| 10-61-810 | STREET SWEEPER LEASE PMT.         | 0              | 0              | \$0              |
|           | <b><u>TOTAL STREET</u></b>        | <b>295,359</b> | <b>305,771</b> | <b>\$504,050</b> |
|           | <b>AIRPORT</b>                    |                |                |                  |
| 10-62-240 | FBO EXPENSE                       | 0              | 18,000         | \$18,000         |
| 10-62-245 | OPERATING EXPENSE & SUPPLIES      | 22,352         | 11,771         | \$10,000         |
| 10-62-280 | UTILITIES & LIGHTING              | 2,103          | 2,029          | \$2,500          |
| 10-62-510 | INSURANCE & BONDS                 | 5,034          | 5,899          | \$5,900          |
| 10-62-550 | AMORTIZATION                      | 0              | 0              | \$0              |
| 10-62-700 | CAPITAL OUTLAY - Upkeep           | 8,348          | 5,000          | \$21,000         |
| 10-62-710 | CAPITAL OUTLAY - Federal Grant    | 142,370        | 24,472         | \$0              |
| 10-62-720 | CAPITAL OUTLAY - State Grant      | 7,909          | 153,000        | \$0              |
| 10-60-730 | CAPITAL OUTLAY - Local Portion    | 7,910          | 17,000         | \$0              |
|           | <b><u>TOTAL AIRPORT</u></b>       | <b>196,026</b> | <b>237,170</b> | <b>\$57,400</b>  |
|           | <b>BUILDING</b>                   |                |                |                  |
| 10-63-245 | OPERATING EXPENSE & SUPPLIES      | 2,615          | 4,000          | \$4,500          |
| 10-62-270 | SR. CENTER BUILDING (2018)        | 6770           | 100            | \$5,000          |
| 10-63-280 | UTILITIES & LIGHTING              | 4,859          | 5,133          | \$5,200          |
| 10-63-510 | INSURANCE & BONDS                 | 2211.12        | 2,389          | \$2,400          |
| 10-62-550 | AMORTIZATION                      | 0              | 0              | \$0              |
| 10-63-700 | CAPITAL OUTLAY                    | 0              | 3070           | \$15,000         |
|           | <b><u>TOTAL BUILDING</u></b>      | <b>16,455</b>  | <b>14,692</b>  | <b>\$32,100</b>  |
|           | <b>PARKS</b>                      |                |                |                  |
| 10-64-110 | SALARIES AND WAGES                | 53,317         | 52,204         | \$53,250         |
| 10-64-130 | EMPLOYEE BENEFITS                 | 19,844         | 21,447         | \$17,838         |
| 10-64-135 | FICA EXPENSE                      | 4,079          | 4,006          | \$4,074          |
| 10-64-240 | PARK UPDATES EXPENSE              | 0              | 6,000          | \$6,000          |
| 10-64-245 | OPERATING EXPENSE & SUPPLIES      | 38,276         | 11,321         | \$18,000         |
| 10-64-250 | VEHICLE EXPENSE                   | 4,451          | 3,000          | \$4,000          |
| 10-64-280 | UTILITIES & LIGHTING              | 2,390          | 2,381          | \$2,520          |
| 10-64-290 | TELEPHONE & POSTAGE               | 374            | 533            | \$500            |
| 10-64-510 | INSURANCE & BONDS                 | 3,257          | 2,890          | \$2,890          |
| 10-64-550 | AMORTIZATION                      | 0              | 0              | \$0              |
| 10-64-700 | CAPITAL OUTLAY                    | 2136.5         | 466,487        | \$15,000         |
|           | <b><u>TOTAL PARKS</u></b>         | <b>128,125</b> | <b>570,268</b> | <b>\$124,073</b> |
|           | <b>TENNIS COURTS</b>              |                |                |                  |
| 10-65-280 | UTILITIES & LIGHTING              | 0              | 0              | \$0              |
| 10-65-700 | CAPITAL OUTLAY                    | 0              | 0              | \$0              |
|           | <b><u>TOTAL TENNIS COURTS</u></b> | <b>0</b>       | <b>0</b>       |                  |
|           | <b>RECREATION</b>                 |                |                |                  |
| 10-66-110 | SALARIES AND WAGES                | 14,671         | 13,385         | \$15,000         |
| 10-66-130 | EMPLOYEE BENEFITS                 | 44             | 40             | \$45             |
| 10-66-135 | FICA EXPENSE                      | 1,122          | 1,024          | \$1,148          |
| 10-66-245 | OPERATING EXPENSE & SUPPLIES      | 8,216          | 12,925         | \$8,500          |
| 10-66-510 | INSURANCE & BONDS                 | 1,085          | 1,149          | \$1,172          |
| 10-66-700 | CAPITAL OUTLAY                    | 0              | 0              | \$0              |
|           | <b><u>TOTAL RECREATION</u></b>    | <b>25,138</b>  | <b>28,522</b>  | <b>\$25,865</b>  |

|           |  | 2019             | 2020             | 2021             |
|-----------|--|------------------|------------------|------------------|
|           | SWIMMING POOL                          | ACTUAL           | ESTIMATE         | BUDGET           |
| 10-67-110 | SALARIES AND WAGES                     | 30,729           | 27,283           | \$33,000         |
| 10-67-130 | EMPLOYEE BENEFITS                      | 92               | 82               | \$100            |
| 10-67-135 | FICA EXPENSE                           | 2,351            | 2,087            | \$2,525          |
| 10-67-240 | POOL UPDATES EXPENSE                   | 0                | 2,000            | \$2,000          |
| 10-67-245 | OPERATING EXPENSE & SUPPLIES           | 19,056           | 10,000           | \$15,000         |
| 10-67-280 | UTILITIES & LIGHTING                   | 11,132           | 7,032            | \$11,500         |
| 10-67-510 | INSURANCE & BONDS                      | 2,258            | 2,407            | \$2,440          |
| 10-67-550 | AMORTIZATION                           | 0                | 0                | \$0              |
| 10-67-700 | CAPITAL OUTLAY                         | 0                | 0                | \$2,500          |
| 10-60-710 | INTEREST EXPENSE ADDED 2021            | 0                | 0                | \$1,813          |
| 10-67-810 | BOC POOL LEASE PAYMENT                 | 11,238           | 11,238           | \$9,874          |
| 10-67-820 | Y-W REVOLVING LEASE PAYMENT            | 30,885           | 30,885           | \$30,579         |
| 10-67-830 | CEM. TRUST LOAN PYMT                   | 0                | 8,000            | \$4,103          |
|           | <b>TOTAL SWIMMING POOL</b>             | <b>107,741</b>   | <b>101,013</b>   | <b>\$115,434</b> |
|           |  |                  |                  |                  |
|           | LIBRARY                                |                  |                  |                  |
| 10-68-110 | SALARIES AND WAGES                     | 42,717           | 43,851           | \$35,699         |
| 10-68-130 | EMPLOYEE BENEFITS                      | 1,497            | 1,471            | \$17,385         |
| 10-68-135 | FICA EXPENSE                           | 3,268            | 3,313            | \$2,731          |
| 10-67-240 | LIBRARY CONTRIBUTIONS                  | 0                | 13,000           | \$16,000         |
| 10-68-245 | OPERATING EXPENSE & SUPPLIES           | 15,068           | 6,000            | \$8,000          |
| 10-68-510 | INSURANCE & BONDS                      | 1,597            | 1,823            | \$1,830          |
| 10-68-700 | CAPITAL OUTLAY                         | 0                | 0                | \$5,000          |
|           | <b>TOTAL LIBRARY</b>                   | <b>64,147</b>    | <b>69,457</b>    | <b>\$86,645</b>  |
|           |  |                  |                  |                  |
|           | RESERVE ACCOUNT                        |                  |                  |                  |
| 10-80-610 | EMERGENCY RESERVES (TABOR 3%)          | 0                | 950              | \$53,957         |
| 10-80-615 | RESERVE INCREASES                      | 0                | 0                | \$200,000        |
|           | <b>TOTAL RESERVE ACCOUNT</b>           | <b>0</b>         | <b>950.49</b>    | <b>\$253,957</b> |
|           |  |                  |                  |                  |
|           | <b>GENERAL FUND REVENUE TOTALS</b>     | <b>2,469,432</b> | <b>2,297,743</b> | <b>1,705,734</b> |
|           |  |                  |                  |                  |
|           | <b>GENERAL FUND EXPENDITURE TOTALS</b> | <b>1,596,347</b> | <b>2,116,382</b> | <b>2,052,521</b> |
|           |  |                  |                  |                  |
|           | <b>NET TOTAL GENERAL FUNDS</b>         | <b>873,085</b>   | <b>181,360</b>   | <b>(346,787)</b> |

## Water Fund (2)

### REVENUES

|                      | 2019<br>ACTUAL    | 2020<br>ESTIMATE  | 2021<br>BUDGET    |
|----------------------|-------------------|-------------------|-------------------|
| 51-30 Water Revenues | 361,586           | 446,548           | 399,050           |
| TOTAL REVENUE        | <u>\$ 361,586</u> | <u>\$ 446,548</u> | <u>\$ 399,050</u> |

### EXPENDITURES

|                          | 2019<br>ACTUAL    | 2020<br>ESTIMATE  | 2021<br>BUDGET    |
|--------------------------|-------------------|-------------------|-------------------|
| 51-40 Water Expenditures | 344,604           | 348,309           | 539,910           |
| TOTAL EXPENSE            | <u>\$ 344,604</u> | <u>\$ 348,309</u> | <u>\$ 539,910</u> |

|                      |        |        |           |
|----------------------|--------|--------|-----------|
| Difference (Rev-Exp) | 16,982 | 98,239 | (140,860) |
|----------------------|--------|--------|-----------|

|  | 2019<br>ACTUAL | 2020<br>ESTIMATE | 2021<br>BUDGET |
|--|----------------|------------------|----------------|
|--|----------------|------------------|----------------|

### REVENUES

|             |            |            |            |
|-------------|------------|------------|------------|
| REVENUES    | \$ 361,586 | \$ 446,548 | \$ 399,050 |
| TRANSFER IN | 0          | 0          | 0          |
| SUB-TOTAL   | 361,586    | 446,548    | 399,050    |

### BEGINNING BALANCE

AS OF 12/31/PREV YEAR

|               |                |                |                |
|---------------|----------------|----------------|----------------|
|               | <b>159,890</b> | <b>181,614</b> | <b>279,853</b> |
| TOTAL REVENUE | 521,476        | 628,162        | 678,903        |

### EXPENDITURES

|               |         |         |         |
|---------------|---------|---------|---------|
| EXPENDITURE   | 344,604 | 348,309 | 539,910 |
| TRANSFER OUT  | 0       | 0       | 0       |
| TOTAL EXPENSE | 344,604 | 348,309 | 539,910 |

|                      |         |         |         |
|----------------------|---------|---------|---------|
| ENDING CASH BALANCE  | 176,871 | 279,853 | 138,993 |
| AMORTIZ.&RESRV (+)   | 0       | 0       | 119,620 |
| AUDIT ADJUSTMENT (+) | 3,342   | 0       | 0       |

|                         |                          |                          |                          |
|-------------------------|--------------------------|--------------------------|--------------------------|
| <b>YEAR END BALANCE</b> | <b><u>\$ 180,213</u></b> | <b><u>\$ 279,853</u></b> | <b><u>\$ 258,613</u></b> |
|-------------------------|--------------------------|--------------------------|--------------------------|

|           |                                 | 2019           | 2020            | 2021             |
|-----------|---------------------------------|----------------|-----------------|------------------|
|           | <b>WATER REVENUE</b>            | <b>ACTUAL</b>  | <b>ESTIMATE</b> | <b>BUDGET</b>    |
| 51-30-100 | METERED WATER SALES             | 357,078        | 393,700         | \$394,000        |
| 51-30-150 | BULK WATER SALES                | 2,591          | 50,065          | \$2,500          |
| 51-30-200 | WATER TAP FEES                  | 0              | 1,250           | \$1,250          |
| 51-30-250 | DELINQUENT FEES                 | 855            | 1015            | \$800            |
| 51-30-300 | SALE OF MATERIALS & SUPPLIES    | 300            | 66              | \$50             |
| 51-30-400 | INTEREST EARNINGS               | 319            | 452             | \$350            |
| 51-30-450 | GRANTS & LOANS                  | 0              | 0               | \$0              |
| 51-30-500 | DEVELOPMENT LOAN PROCEEDS       | 0              | 0               | \$0              |
| 51-30-600 | SALE OF ASSETS                  | 443.02         | 0               | \$100            |
| 51-30-900 | SUNDRY REVENUE                  | 0              | 0               | \$0              |
| 51-30-990 | BEGINNING FUND BALANCE          | 0              | 0               | \$0              |
|           | <b>TOTAL WATER REVENUE</b>      | <b>361,586</b> | <b>446,548</b>  | <b>\$399,050</b> |
|           | <b>WATER EXPENDITURES</b>       |                |                 |                  |
| 51-40-110 | SALARIES AND WAGES              | 55,709         | 56,660          | \$57,327         |
| 51-40-120 | SALARIES & WAGES - WATER ADMIN  | 44,949         | 46,110          | \$46,468         |
| 51-40-130 | EMPLOYEE BENEFITS               | 30,501         | 35,854          | \$33,464         |
| 51-40-135 | FICA EXPENSE                    | 7,700          | 7,787           | \$7,940          |
| 51-40-240 | OFFICE EXPENSE & SUPPLIES       | 0              | 234.27          | \$700            |
| 51-40-245 | OPERATING EXPENSE & SUPPLIES    | 38,186         | 50,000          | \$50,000         |
| 51-40-250 | VEHICLE EXPENSE                 | 7,350          | 6,060           | \$9,000          |
| 51-40-280 | UTILITIES & LIGHTING            | 1,080          | 1,072           | \$1,300          |
| 51-40-290 | TELEPHONE & POSTAGE             | 3,869          | 4,000           | \$4,000          |
| 51-40-510 | INSURANCE & BONDS               | 8,644          | 9,220           | \$9,371          |
| 51-40-520 | BAD DEBT EXPENSE                | 64             | 243             | \$100            |
| 51-40-550 | AMORTIZATION                    | 0              | 0               | \$0              |
| 51-40-600 | MISCELLANEOUS EXPENSE           | 0              | 200             | \$300            |
| 51-40-610 | TESTING EXPENSE                 | 4,702          | 2,029           | \$4,000          |
| 51-40-615 | WATER PUMPING EXPENSE           | 77,692         | 75,938          | \$78,750         |
| 51-40-625 | RESERVE FOR DEDUCTIBLE          | 0              | 1,000           | \$1,000          |
| 51-40-630 | CONTINGENCY RESERVES            | 0              | 0               | \$100,000        |
| 51-40-635 | CWCB LOAN RESERVES              | 0              | 0               | \$19,620         |
| 51-40-700 | CAPITAL OUTLAY                  | 8,580          | 20,000          | \$24,250         |
| 51-40-710 | INTEREST EXPENSE                | 837.3          | 4961            | \$0              |
| 51-40-740 | CAP OUTLAY - EQUIPMENT & DEVEL  | 4,013          | 7,321           | \$72,700         |
| 51-40-810 | METER LOAN PAYMENT              | 31,108         | 0               | \$0              |
| 51-40-820 | CWCB LOAN PAYMENT               | 19,619         | 19,620          | \$19,619         |
|           | <b>TOTAL WATER EXPENDITURES</b> | <b>344,604</b> | <b>348,309</b>  | <b>\$539,910</b> |
|           | <b>NET TOTAL WATER FUNDS</b>    | <b>16,982</b>  | <b>98,239</b>   | <b>(140,860)</b> |



## Sewer Fund (3)

| REVENUES             | 2019<br>ACTUAL    | 2020<br>ESTIMATE  | 2021<br>BUDGET    |
|----------------------|-------------------|-------------------|-------------------|
| 52-30 Sewer Revenues | 317,278           | 312,857           | 316,480           |
| TOTAL REVENUE        | <u>\$ 317,278</u> | <u>\$ 312,857</u> | <u>\$ 316,480</u> |

| EXPENDITURES             | 2019<br>ACTUAL    | 2020<br>ESTIMATE  | 2021<br>BUDGET    |
|--------------------------|-------------------|-------------------|-------------------|
| 52-40 Sewer Expenditures | 290,937           | 269,203           | 689,752           |
| TOTAL EXPENSE            | <u>\$ 290,937</u> | <u>\$ 269,203</u> | <u>\$ 689,752</u> |

|                      |        |        |           |
|----------------------|--------|--------|-----------|
| Difference (Rev-Exp) | 26,341 | 43,654 | (373,272) |
|----------------------|--------|--------|-----------|

|                 | 2019<br>ACTUAL | 2020<br>ESTIMATE | 2021<br>BUDGET |
|-----------------|----------------|------------------|----------------|
| <b>REVENUES</b> |                |                  |                |
| REVENUES        | \$ 317,278     | \$ 312,857       | \$ 316,480     |
| TRANSFER IN     | 0              | 0                | 0              |
| SUB-TOTAL       | 317,278        | 312,857          | 316,480        |

|                          |                |                |                |
|--------------------------|----------------|----------------|----------------|
| <b>BEGINNING BALANCE</b> | <b>300,348</b> | <b>329,919</b> | <b>373,573</b> |
| AS OF 12/31/PREV YEAR    |                |                |                |
| TOTAL REVENUE            | 617,626        | 642,775        | 690,053        |

|                     |         |         |         |
|---------------------|---------|---------|---------|
| <b>EXPENDITURES</b> |         |         |         |
| EXPENDITURE         | 290,937 | 269,203 | 689,752 |
| TRANSFER OUT        | 0       | 0       | 0       |
| TOTAL EXPENSE       | 290,937 | 269,203 | 689,752 |

|                      |         |         |         |
|----------------------|---------|---------|---------|
| ENDING CASH BALANCE  | 326,689 | 373,573 | 301     |
| AMORTIZ.&RESRV (+)   | 0       | 0       | 243,400 |
| AUDIT ADJUSTMENT (+) | 2,153   | 0       | 0       |

|                         |                          |                          |                          |
|-------------------------|--------------------------|--------------------------|--------------------------|
| <b>YEAR END BALANCE</b> | <u><b>\$ 328,842</b></u> | <u><b>\$ 373,573</b></u> | <u><b>\$ 243,701</b></u> |
|-------------------------|--------------------------|--------------------------|--------------------------|

|           |                                   | 2019           | 2020           | 2021             |
|-----------|-----------------------------------|----------------|----------------|------------------|
|           | SEWER REVENUES                    | ACTUAL         | ESTIMATE       | BUDGET           |
| 52-30-100 | MONTHLY SEWER BILLINGS            | 309,347        | 309,120        | \$310,000        |
| 52-30-200 | SEWER TAP FEES                    | 1,000          | 1,000          | \$1,000          |
| 52-30-300 | INTEREST EARNINGS                 | 646            | 712            | \$680            |
| 52-30-400 | FARMING & LEASE REVENUE           | 6,285          | 969            | \$3,800          |
| 52-30-450 | GRANTS & LOANS                    | 0              | 0              | \$0              |
| 52-30-900 | SEWE FUND SUNDRY REVENUE          | 0              | 1,055          | \$1,000          |
| 52-30-990 | BEGINNING FUND BALANCE            | 0              | 0              | \$0              |
| 52-30-995 | USE OF UNRESERVED FUND BALANCE    | 0              | 0              | \$0              |
|           | <b><u>TOTAL SEWER REVENUE</u></b> | <b>317,278</b> | <b>312,857</b> | <b>\$316,480</b> |

|           | SEWER EXPENDITURES                     |                |                |                  |
|-----------|--|----------------|----------------|------------------|
| 52-40-110 | SALARIES AND WAGES                     | 56,949         | 62,472         | \$63,192         |
| 52-40-130 | EMPLOYEE BENEFITS                      | 15,554         | 16,250         | \$18,167         |
| 52-40-135 | FICA EXPENSE                           | 4,356          | 4,741          | \$4,834          |
| 52-40-240 | SEWER LINE UPKEEP                      | 0              | 29,500         | \$35,000         |
| 52-40-245 | OPERATING EXPENSE & SUPPLIES           | 56,262         | 24,810         | \$25,500         |
| 52-40-250 | VEHICLE EXPENSE                        | 1,768          | 2,400          | \$3,000          |
| 52-40-280 | UTILITIES & LIGHTING                   | 23,512         | 21,378         | \$25,000         |
| 52-40-290 | TELEPHONE & POSTAGE                    | 2,036          | 2,300          | \$2,700          |
| 52-40-510 | INSURANCE & BONDS                      | 4,773          | 5,014          | \$5,225          |
| 52-40-520 | BAD DEBT EXPENSE                       | 32             | 191            | \$100            |
| 52-40-550 | AMORTIZATION                           | 0              | 0              | \$0              |
| 52-40-610 | RESERVE FOR DEDUCTIBLE                 | 0              | 0              | \$1,000          |
| 52-40-615 | CONTINGENCY RESERVES                   | 0              | 0              | \$145,000        |
| 52-40-700 | CAPITAL OUTLAY                         | 27,311         | 1,763          | \$164,250        |
| 52-40-710 | INTEREST EXPENSE                       | 0              | 0              | \$0              |
| 52-40-720 | RDA LOAN PAYMENT                       | 98,384         | 98,384         | \$98,384         |
| 52-40-730 | RDA LOAN RESERVES                      | 0              | 0              | \$98,400         |
|           | <b><u>TOTAL SEWER EXPENDITURES</u></b> | <b>290,937</b> | <b>269,203</b> | <b>\$689,752</b> |

|                            |                |          |            |
|----------------------------|----------------|----------|------------|
| <b><u>DEPRECIATION</u></b> | <b>-95,650</b> | <b>0</b> | <b>\$0</b> |
|----------------------------|----------------|----------|------------|

|                              |                 |               |                  |
|------------------------------|-----------------|---------------|------------------|
| <b>NET TOTAL SEWER FUNDS</b> | <b>(69,310)</b> | <b>43,654</b> | <b>(373,272)</b> |
|------------------------------|-----------------|---------------|------------------|

# Cemetery Trust Fund (4)

## REVENUES

|                               | 2019<br>ACTUAL | 2020<br>ESTIMATE | 2021<br>BUDGET |
|-------------------------------|----------------|------------------|----------------|
| 70-30 Cemetery Trust Revenues | 1,401          | 9,056            | 5,603          |
| TOTAL REVENUE                 | \$ 1,401       | \$ 9,056         | \$ 5,603       |

## EXPENDITURES

|                                   | 2019<br>ACTUAL | 2020<br>ESTIMATE | 2021<br>BUDGET |
|-----------------------------------|----------------|------------------|----------------|
| 70-40 Cemetery Trust Expenditures | 10,898         | 8,082            | 49,296         |
| TOTAL EXPENSE                     | \$ 10,898      | \$ 8,082         | \$ 49,296      |

Difference (Rev-Exp) (9,497) 974 (43,693)

|                 | 2019<br>ACTUAL | 2020<br>ESTIMATE | 2021<br>BUDGET |
|-----------------|----------------|------------------|----------------|
| <b>REVENUES</b> |                |                  |                |
| REVENUES        | \$ 1,401       | \$ 9,056         | \$ 5,603       |
| TRANSFER IN     | 0              | 0                | 0              |
| SUB-TOTAL       | 1,401          | 9,056            | 5,603          |

## BEGINNING BALANCE

AS OF 12/31/PREV YEAR

|               | 2019<br>ACTUAL | 2020<br>ESTIMATE | 2021<br>BUDGET |
|---------------|----------------|------------------|----------------|
| TOTAL REVENUE | 107,882        | 114,931          | 112,451        |

## EXPENDITURES

|               | 2019<br>ACTUAL | 2020<br>ESTIMATE | 2021<br>BUDGET |
|---------------|----------------|------------------|----------------|
| EXPENDITURE   | 10,898         | 8,082            | 49,296         |
| TRANSFER OUT  | 0              | 0                | 0              |
| TOTAL EXPENSE | 10,898         | 8,082            | 49,296         |

|                      | 2019<br>ACTUAL | 2020<br>ESTIMATE | 2021<br>BUDGET |
|----------------------|----------------|------------------|----------------|
| ENDING CASH BALANCE  | 96,984         | 106,848          | 63,155         |
| AMORTIZ. & RESRV (+) | 0              | 0                | 0              |
| AUDIT ADJUSTMENT (+) | 0              | 0                | 0              |

**YEAR END BALANCE \$ 96,984 \$ 106,848 \$ 63,155**

|  | 2019<br>ACTUAL | 2020<br>ESTIMATE | 2021<br>BUDGET  |
|--|----------------|------------------|-----------------|
| 70-30-100 CEMETERY PERPETUAL CARE        | 720            | 280              | \$1,000         |
| 70-30-200 INTEREST EARNINGS              | 222            | 636              | \$500           |
| 70-30-300 DONATIONS                      | 0              | 100              | \$0             |
| 70-30-600 SALE OF ASSETS                 | 459            | 40               | \$0             |
| 70-30-700 FIRETRUCK LOAN PAYMENT         | 0              | 0                | \$0             |
| 70-30-730 Cemetery Trust Loan Payment    | 0              | 8,000            | \$4,103         |
| 70-30-990 BEGINNING FUND BALANCE         |                |                  |                 |
| <b>TOTAL CEMETERY TRUST REVENUE</b>      | <b>1,401</b>   | <b>9,056</b>     | <b>\$5,603</b>  |
| <b>CEMETERY TRUST EXPENDITURES</b>       |                |                  |                 |
| 70-40-240 CEMETERY UPDATES               | 0              | 0                | \$1,500         |
| 70-40-245 OPERATING EXPENSE & SUPPLIES   | 5,784          | 6,786            | \$6,500         |
| 70-40-510 INSURANCE & BONDS              | 1,214          | 1,296            | \$1,296         |
| 70-40-700 CAPITAL OUTLAY                 | 3,900          |                  | \$40,000        |
| <b>TOTAL CEMETERY TRUST EXPENDITURES</b> | <b>10,898</b>  | <b>8,082</b>     | <b>\$49,296</b> |
| <b>NET TOTAL CEM. TR. FUNDS</b>          | <b>(9,497)</b> | <b>974</b>       | <b>(43,693)</b> |

## Fire Pension Fund (5)

### REVENUES

|                             | 2019<br>ACTUAL | 2020<br>ESTIMATE | 2021<br>BUDGET |
|-----------------------------|----------------|------------------|----------------|
| 71-30 Fire Pension Revenues | 57,068         | 61,224           | 64,919         |
| TOTAL REVENUE               | \$ 57,068      | \$ 61,224        | \$ 64,919      |

### EXPENDITURES

|                                 | 2019<br>ACTUAL | 2020<br>ESTIMATE | 2021<br>BUDGET |
|---------------------------------|----------------|------------------|----------------|
| 71-40 Fire Pension Expenditures | 49,680         | 48,960           | 51,840         |
| TOTAL EXPENSE                   | \$ 49,680      | \$ 48,960        | \$ 51,840      |

|                      |       |        |        |
|----------------------|-------|--------|--------|
| Difference (Rev-Exp) | 7,388 | 12,264 | 13,079 |
|----------------------|-------|--------|--------|

|  | 2019<br>ACTUAL | 2020<br>ESTIMATE | 2021<br>BUDGET |
|--|----------------|------------------|----------------|
|--|----------------|------------------|----------------|

### REVENUES

|             |           |           |           |
|-------------|-----------|-----------|-----------|
| REVENUES    | \$ 57,068 | \$ 61,224 | \$ 64,919 |
| TRANSFER IN | 0         | 0         | 0         |
| SUB-TOTAL   | 57,068    | 61,224    | 64,919    |

### BEGINNING BALANCE AS OF 12/31/PREV YEAR

|               |         |         |         |
|---------------|---------|---------|---------|
| TOTAL REVENUE | 236,932 | 248,838 | 264,797 |
|---------------|---------|---------|---------|

### EXPENDITURES

|               |        |        |        |
|---------------|--------|--------|--------|
| EXPENDITURE   | 49,680 | 48,960 | 51,840 |
| TRANSFER OUT  | 0      | 0      | 0      |
| TOTAL EXPENSE | 49,680 | 48,960 | 51,840 |

|                      |         |         |         |
|----------------------|---------|---------|---------|
| ENDING CASH BALANCE  | 187,252 | 199,878 | 212,957 |
| AMORTIZ.&RESRV (+)   | 0       | 0       | 0       |
| AUDIT ADJUSTMENT (+) | 0       | 0       | 0       |

|                         |                   |                   |                   |
|-------------------------|-------------------|-------------------|-------------------|
| <b>YEAR END BALANCE</b> | <b>\$ 187,252</b> | <b>\$ 199,878</b> | <b>\$ 212,957</b> |
|-------------------------|-------------------|-------------------|-------------------|

|  | 2019<br>ACTUAL | 2020<br>ESTIMATE | 2021<br>BUDGET  |
|--|----------------|------------------|-----------------|
| 71-30-100 FIREMANS PENSION REVENUES        |                |                  |                 |
| 71-30-150 PROPERTY TAXES                   | 19,412         | 20,844           | \$23,609        |
| 71-30-200 RURAL FIRE DEPT. PROPERTY TAX    | 19,390         | 19,000           | \$23,930        |
| 71-30-300 STATE OF COLORADO APPORT.        | 15,898         | 19,000           | \$15,000        |
| 71-30-350 MEMORIAL CONTRIBUTIONS           | 0              | 0                | \$0             |
| 71-30-400 AVFD CONTRIBUTIONS               | 2,000          | 2,000            | \$2,000         |
| 71-30-500 INTEREST EARNINGS                | 369            | 380              | \$380           |
| BEGINNING FUND BALANCE                     |                |                  |                 |
| <b>TOTAL FIREMENS PENSION REVENUE</b>      | <b>57,068</b>  | <b>61,224</b>    | <b>\$64,919</b> |
| 71-40-610 FIREMENS PENSION EXPENDITURES    |                |                  |                 |
| 71-40-615 FIREMEN'S PENSIONS PAID          | 49,680         | 48,960           | \$51,840        |
| F.P. CASH RESERVE                          | 0              | 0                | \$0             |
| <b>TOTAL FIREMENS PENSION EXPENDITURES</b> | <b>49,680</b>  | <b>48,960</b>    | <b>\$51,840</b> |
| <b>NET TOTAL F. P. FUNDS</b>               | <b>7,388</b>   | <b>12,264</b>    | <b>13,079</b>   |

## Conserv. Trust Trust (6)

| <b>REVENUES</b>     |                             | <b>2019<br/>ACTUAL</b> | <b>2020<br/>ESTIMATE</b> | <b>2021<br/>BUDGET</b> |
|---------------------|-----------------------------|------------------------|--------------------------|------------------------|
| 72-30               | Conservation Trust Revenues | 19,998                 | 46,992                   | 16,650                 |
|                     | <b>TOTAL REVENUE</b>        | <b>\$ 19,998</b>       | <b>\$ 46,992</b>         | <b>\$ 16,650</b>       |
| <b>EXPENDITURES</b> |                             | <b>2019<br/>ACTUAL</b> | <b>2020<br/>ESTIMATE</b> | <b>2021<br/>BUDGET</b> |
| 72-40               | Conserv. Trust Expenditures | 0                      | 15,000                   | 45,000                 |
|                     | <b>TOTAL EXPENSE</b>        | <b>\$ -</b>            | <b>\$ 15,000</b>         | <b>\$ 45,000</b>       |
|                     | Difference (Rev-Exp)        | 19,998                 | 31,992                   | (28,350)               |

|                     |  | <b>2019<br/>ACTUAL</b> | <b>2020<br/>ESTIMATE</b> | <b>2021<br/>BUDGET</b> |
|---------------------|--|------------------------|--------------------------|------------------------|
| <b>REVENUES</b>     |  |                        |                          |                        |
|                     | REVENUES   | \$ 19,998              | \$ 46,992                | \$ 16,650              |
|                     | TRANSFER IN  | 0                      | 0                        | 0                      |
|                     | <b>SUB-TOTAL</b>                                   | <b>19,998</b>          | <b>46,992</b>            | <b>16,650</b>          |
|                     | <b>BEGINNING BALANCE<br/>AS OF 12/31/PREV YEAR</b> | <b>34,203</b>          | <b>54,306</b>            | <b>86,298</b>          |
|                     | <b>TOTAL REVENUE</b>                               | <b>54,201</b>          | <b>101,298</b>           | <b>102,948</b>         |
| <b>EXPENDITURES</b> |  |                        |                          |                        |
|                     | EXPENDITURE  | 0                      | 15,000                   | 45,000                 |
|                     | TRANSFER OUT                                       | 0                      | 0                        | 0                      |
|                     | <b>TOTAL EXPENSE</b>                               | <b>0</b>               | <b>15,000</b>            | <b>45,000</b>          |
|                     | ENDING CASH BALANCE                                | 54,201                 | 86,298                   | 57,948                 |
|                     | AMORTIZ.&RESRV (+)                                 | 0                      | 0                        | 0                      |
|                     | AUDIT ADJUSTMENT (+)                               | 0                      | 0                        | 0                      |
|                     | <b>YEAR END BALANCE</b>                            | <b>\$ 54,201</b>       | <b>\$ 86,298</b>         | <b>\$ 57,948</b>       |

|           |  | <b>2019<br/>ACTUAL</b> | <b>2020<br/>ESTIMATE</b> | <b>2021<br/>BUDGET</b> |
|-----------|--|------------------------|--------------------------|------------------------|
| 72-30-100 | STATE LOTTERY PROCEEDS                       | 19,853                 | 46,856                   | \$16,500               |
| 72-30-200 | INTEREST EARNINGS                            | 145                    | 136                      | \$150                  |
| 72-30-990 | BEGINNING FUND BALANCE                       | 0                      |                          |                        |
|           | <b>TOTAL CONSERVATION TRUST REVENUE</b>      | <b>19,998</b>          | <b>46,992</b>            | <b>\$16,650</b>        |
|           | <b>CONSERVATION TRUST EXPENDITURES</b>       |                        |                          |                        |
| 72-40-240 | CTF UPDATES                                  | 0                      | 0                        | \$5,000                |
| 72-40-610 | CONTINGENCY RESERVES                         | 0                      | 0                        | \$0                    |
| 72-40-700 | CAPITAL OUTLAY                               | 0                      | 15,000                   | \$40,000               |
|           | <b>TOTAL CONSERVATION TRUST EXPENDITURES</b> | <b>\$0</b>             | <b>\$15,000</b>          | <b>\$45,000</b>        |
|           | <b>NET TOTAL CON. TR. FUNDS</b>              | <b>19,998</b>          | <b>31,992</b>            | <b>(28,350)</b>        |