



**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 2022 Budget for the Town of Akron, Colorado, adopted by the Board of Trustees of the Town of Akron on December 07, 2021.

Dencia J Raish, CMC  
Town Clerk/Administrator



## Resolution to Adopt 2022 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, 2022, and ending on the last day of December, 2022.

**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 4, 2021 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 1, 2021 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>	\$2,316,557
<b>Water Fund</b>	541,424
<b>Sewer Fund</b>	1,037,210
<b>Cemetery Trust Fund</b>	55,000
<b>Firemen's Pension Fund</b>	51,840
<b>Conservation Trust Fund</b>	30,000
<b>Total All Funds</b>	<b>\$4,032,031</b>

That estimated revenues for each fund are as follow:

<b>General Fund</b>	
Sources other than general property tax	\$ 1,680,356
From general property tax	613,352
From other property tax	69,247
To unappropriated surplus	(46,398)
<b>Total General Fund</b>	<b>\$ 2,316,557</b>
<b>Water Fund</b>	
Charges for services	\$ 405,000
Sources other than Property Tax	33,750
From unappropriated surplus	102,674
<b>Total Water Fund</b>	<b>\$ 541,424</b>

## Resolution to Adopt 2022 Budget

### Sewer Fund

Charges for services	\$ 310,000
Sources other than Property Tax	22,610
From unappropriated surplus	704,600
<b>Total Sewer Fund</b>	<b>\$ 1,037,210</b>

### Cemetery Trust Fund

Sources other than Property Tax	\$ 2,090
From unappropriated surplus	52,910
<b>Total Cemetery Trust Fund</b>	<b>\$ 55,000</b>

### Firemen's Pension Fund

From property tax	\$ 27,311
From other sources	44,350
To unappropriated surplus	(19,821)
<b>Total Firemen's Pension Fund</b>	<b>\$ 51,840</b>

### Conservation Trust Fund


Sources other than Property Tax	16,650
From unappropriated surplus	\$ 13,350
<b>Total Conservation Trust Fund</b>	<b>\$ 30,000</b>

That the budget of \$4,032,031 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 7<sup>th</sup> day of December, 2021

## Resolution to Appropriate Sums of Money for 2022 Budget

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 2022 budget year.

Whereas, the Board of Trustees has adopted the annual budget in accordance with the Local Government Budget Law, on December 7, 2021; 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	\$ 1,777,257
Capital Outlay	469,300
Reserve/Amortization	70,000
<b>Total General Fund</b>	<b>\$ 2,316,557</b>

### Water Fund

Current Operating Expense	\$ 324,054
Capital Outlay	97,750
Reserves/Amortization	119,620
<b>Total Water Fund</b>	<b>\$ 541,424</b>

### Sewer Fund

Current Operating Expense	\$ 319,095
Capital Outlay	568,715
Reserves/Amortization	149,400
<b>Total Sewer Fund</b>	<b>\$ 1,037,210</b>

### Cemetery Trust Fund

Current Operating Expense	\$ 5,000
Capital Outlay	50,000
<b>Total Cemetery Trust Fund</b>	<b>\$ 55,000</b>

### Firemen's Pension Fund

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



# Resolution to Appropriate Sums of Money for 2022 Budget

## Conservation Trust Fund

Capital Outlay

\$ 30,000

Cash Reserves

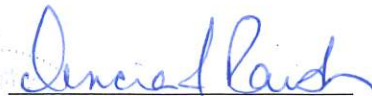
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**Conservation Trust Fund**

**\$ 30,000**

**\$4,032,031**

ATTEST:



Dencia J Raish, CMC

Town Clerk/Administrator

(Seal)

  
\_\_\_\_\_  
Brittani Kusel, Mayor

Adopted this 7<sup>th</sup> day of December, 2021

## Resolution to Set Mill Levies

**A resolution levying General Property Taxes for the Year 2022 to help defray the costs of government for the Town of Akron, Colorado for the 2022 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 07, 2021, and;

**Whereas**, the amount of money necessary to balance the budget for general operating expenses, voter-approved programs, and Firemen's Pension payments is \$709,910 and;

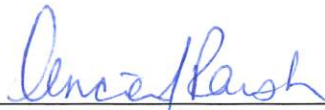
**Whereas**, the 2020 valuation for assessment for the Town of Akron, Colorado as certified by the County Assessor is \$11,726,913

**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 2022 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 2021.

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 7<sup>th</sup> day of December, 2021.

**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 \$ 11,726,913  
 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 \$ 11,726,913  
 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: (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: 12/07/2021 for budget/fiscal year 2022  
 (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>	<u>54.632</u> mills	\$ <u>640,663</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction <sup>I</sup>	< <u>          </u> > mills	\$ < <u>          </u> >
<b>SUBTOTAL FOR GENERAL OPERATING:</b>	<u>54.632</u> mills	\$ <u>640,663</u>
3. General Obligation Bonds and Interest <sup>J</sup>	<u>          </u> mills	\$ <u>          </u>
4. Contractual Obligations <sup>K</sup>	<u>          </u> mills	\$ <u>          </u>
5. Capital Expenditures <sup>L</sup>	<u>          </u> mills	\$ <u>          </u>
6. Refunds/Abatements <sup>M</sup>	<u>          </u> mills	\$ <u>          </u>
7. Other <sup>N</sup> (specify): <u>Senior &amp; Community Center</u>	<u>1.501</u> mills	\$ <u>17,602</u>
<u>Recreation Program</u>	<u>4.404</u> mills	\$ <u>51,645</u>

**TOTAL:** [Sum of General Operating  
Subtotal and Lines 3 to 7]60.537

mills

\$ 709,910Contact person:  
(print)Dencia J RaishDaytime  
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**

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**2022 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>, 2021. 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 shared w/ ARFPD         | - Sewer                                  |
| - Airport                                 | - Cemetery                               |

**Following are the noteworthy items in 2022 Budget.****General Fund**

- Property tax revenues for the general fund are computed by multiply Akron's certified mills by the current years gross total taxable assessed valuation provided by Washington County on December 1, 2021.
- Sales tax collected by the Town of Akron was budgeted for a 3% increase from 2021.
- Animal license fees are predicted to decrease from previous years because citizens are now able to license for the term that their rabies certification.
- Grants includes state funds from CDOT for Main Ave, and a CDOT AERO Geotechnical test that is required in 2022. Grants applications have not been submitted at the time of the budget. Federal funds include the last ½ of the ARPA and assigned FAA ARPA funds for the airport.
- Sanitation rates were increased 6.7% for 2022.
- A new revenue account was added to account for revenues collected for town 50/50 programs. 2022 will be the second 50/50 sidewalk program, the 50/50 tree program is every-other year, scheduled for 2023.
- Full-time employees (in all funds) will receive a raise for COL at \$100/month and additional raise valued by employee evaluation performed in November 2021.
- Potential reorganization for administrative staff has been discussed. Administrative salaries and wages has been adjusted accordingly if acted upon.
- The Town of Akron has had preliminary conversations with Washington County about economic development. Funds have been allocated if acted upon.
- 2022 is a municipal election year. There are no ballot measures proposed for the ballot.
- Part-time and seasonal employees base rate is minimum wage defined by State of Colorado, \$12.56/hr.



- The Town of Akron will join the Akron Rural Fire Protection District in purchasing a new fire truck in 2022. The Town and District will co-own the vehicle.
- Airport management was increased 33%, no record of increase in 10 years.
- Pond and park expenses have been separated for greater definition.
- Cemetery expenses were added to the general fund. Previously deducted from the Cemetery Trust Funds, but expenses exceeded basic revenues of the Cemetery T.F. Initial application and engineered documents have been paid for in 2021 to install a septic system for a single stall bathroom at the cemetery. Funds have been allocated from the general fund to pay for the bathroom in 2022. Funds were also allocated in the Cemetery Trust Fund because at the time of the budget it was unknown how the project will be expensed.
- Multiple capital outlay projects were budgeted for in the 2022 year as follows:
  - Fire equipment including 3 new gear sets for 2022 (10 sets were purchased in 2021) and 10 new radios (AVFD has already internally purchased 12 new radios in 2021).
  - A new loader and used asphalt machine will be purchased in 2022. They will be expensed from the streets department but will serve purposes to many of the Town's services.
  - Security cameras will be installed in the Akron Park on Main Ave and the Swimming Pool Park east of Elm St between 3<sup>rd</sup> and 4<sup>th</sup> St.
  - Irrigation system design for the WCGC, considered an investment in Akron's property, leased by the WCGC.
  - Due to tree root destruction in the sprinklers at the Akron Public Library a bid for a new system has been received.
  - Projects not completed in 2021 for the previously budgeted Town Hall remodel, airport signage, and library door were maintained in the 2022 budget.

#### **Water:**

- A 10% increase to the additional water billed for monthly water service was budgeted. The base rates for the monthly water rate was not increased.
- Bulk water rates were raised in 2021. No raise was budgeted for 2022.
- The grant is for the master plan project from CDPHE for small community awarded in 2021 and distributed in 2022 during the project.
- Multiple capital outlay projects were budgeted for in the 2022 year as follows.
  - Water Masterplan by Element Engineering financed by 69% grant and 31% town.
  - A new-used pickup for the water department
  - Variable frequency drives (VFD) for water pumps 2-4 which supply town water.
    - A variable frequency drive (VFD) is a type of motor controller that drives the electric motor by varying the frequency and voltage of its power supply.

#### **Sewer:**

- No modification to the sewer rate for 2022.
- Additional allotment for sewer camera review, to be done during the regular inspection for a 1/3 of the sewer line in town.
- Two capital outlay projects were budgeted for in the 2022 year as follows.
  - Wastewater Masterplan by Element Engineering financed by 69% grant and 31%

town.

- Sewer liner repair funded with first ½ of ARPA from federal government, allocated sewer funds, and loan from general fund.

**Cemetery Trust Fund:**

- Expenditures previously found in the Cemetery Trust Fund have been moved to the general fund.
- Capital outlay has been maintained in this fund (as well as in the general fund) to potentially pay for a bathroom to be installed in 2022. It will only be expended from this fund if gifts or donations can be allocated.

**Fire Pension Fund:**

- There are 23 pensioners collecting from the Akron Volunteer Fire Pension Fund in 2022. One fireman will be eligible to begin receiving a pension in May, raising the number to 24 pensioners.

**Conservation Trust Fund:**

- Funds were allocated for capital improvements for 2022 with no bids currently in the queue. The town may solicit bids for a handicap ramp for the east side of pond or other pond/park projects.

# General Fund (1)

## REVENUES

	2020 ACTUAL	2021 ESTIMATE	2022 BUDGET
31 TAXES	\$ 1,239,355	\$ 1,370,496	\$ 1,436,899
32 LICENSES & PERMITS	21,415	21,088	16,548
33 INTERGOVERNMENTAL REV.	346,793	690,697	539,438
34 CHARGES FOR SERVICE	279,134	294,543	310,800
35 FINES & FORFEITURES	17,052	14,892	15,000
36 MISCELLANEOUS REVENUE	114,028	109,931	44,270
TOTAL REVENUE	<u>\$ 2,017,777</u>	<u>\$ 2,501,647</u>	<u>\$ 2,362,954</u>

## EXPENDITURES

	2020 ACTUAL	2021 ESTIMATE	2022 BUDGET
44 ADMINISTRATION	234,776	262,640	386,902
49 NON-DEPARTMENTAL	14,638	16,219	29,000
54 POLICE DEPT	221,254	219,318	220,432
55 FIRE	76,285	92,186	136,300
60 SANITATION	247,249	278,332	293,190
61 STREET	309,763	358,663	681,891
62 AIRPORT	237,227	43,474	85,600
63 BUILDING	16,263	15,004	42,600
64 PARKS	515,596	145,452	166,560
66 RECREATION	28,530	25,780	32,393
67 SWIMMING POOL	88,591	110,253	88,589
68 LIBRARY	68,648	70,349	83,100
80 RESERVE ACCOUNTS	950	0	70,000
TOTAL EXPENSE	<u>\$ 2,058,819</u>	<u>\$ 1,637,670</u>	<u>\$ 2,316,557</u>

Difference (Rev-Exp) (41,042) 863,977 46,398

	2020 ACTUAL	2021 ESTIMATE	2022 BUDGET
REVENUES	\$ 2,017,777	\$ 2,501,647	\$ 2,362,954
TRANSFER IN	0	0	0
SUB-TOTAL	<u>2,017,777</u>	<u>2,501,647</u>	<u>2,362,954</u>

Tabor Reserve  
Unreserved

<b>BEGINNING BALANCE</b>	<b>1,551,219</b>	<b>1,498,779</b>	<b>2,362,756</b>
AS OF 12/31/PREV YEAR			
TOTAL REVENUE	3,568,996	4,000,426	4,725,710
<b>EXPENDITURES</b>			
EXPENDITURE	2,058,819	1,637,670	2,316,557
TRANSFER OUT	0	0	0
TOTAL EXPENSE	2,058,819	1,637,670	2,316,557
ENDING CASH BALANCE	1,510,177	2,362,756	2,409,153
AMORTIZ.&RESRV (+)	0	0	70,000
AUDIT ADJUSTMENT (+)	0	0	0
<b>YEAR END BALANCE</b>	<b>\$ 1,510,177</b>	<b>\$ 2,362,756</b>	<b>\$ 2,479,153</b>



		2020	2021	2022
	TAXES	ACTUAL	ESTIMATE	BUDGET
10-31-100	GENERAL PROPERTY TAX	465,856	523,569	613,352
10-31-110	SR. CENTER PROPERTY TAX	13,368	15,022	17,602
10-31-120	REC. PROGRAM PROPERTY TAXES	39,226	44,085	51,645
10-31-200	SPECIFIC OWNERSHIP TAX	65,666	73,668	65,000
10-31-300	LICENSE FEES	8,410	8,812	7,500
10-31-400	FRANCHISE TAXES	70,263	70,878	71,000
10-31-500	SEVERENCE TAX	7,303	3,081	3,100
10-31-600	CITY SALES TAX	455,398	505,306	486,160
10-31-610	SALES TAX - RECREATION	113,865	126,075	121,540
	<b>TOTAL TAXES</b>	<b>1,239,355</b>	<b>1,370,496</b>	<b>1,436,899</b>
	<b>LICENSES &amp; PERMITS</b>			
10-32-100	LIQUOR LICENSES	2,558	1,885	1,423
10-32-200	BUILDING PERMITS	16,952	15,738	13,000
10-32-400	OCCUPATION TAXES	1,300	1,625	1,625
10-32-600	ANIMAL LICENSES	606	1,840	500
	<b>TOTAL LICENSES &amp; PERMITS</b>	<b>21,415</b>	<b>21,088</b>	<b>16,548</b>
	<b>INTERGOVERNMENTAL SERVICES</b>			
10-33-100	STATE GRANTS	216,664	349,922	175,000
10-33-200	HIGHWAY USERS TAX	61,086	65,540	70,000
10-33-300	CIGARETTE TAX	1,596	1,739	1,400
10-33-400	COUNTY ROAD & BRIDGE	7,125	6,172	5,900
10-33-500	RURAL FIRE DISTRICT	28,319	40,000	40,600
10-33-650	COUNTY USE TAX COLLECTED	7,531	6,535	10,000
10-33-700	FEDERAL GRANTS	24,472	220,789	236,538
	<b>TOTAL INTERGOVERNMENTAL REVENUE</b>	<b>346,793</b>	<b>690,697</b>	<b>539,438</b>
	<b>CHARGES FOR SERVICES</b>			
10-34-100	SANITATION - TRASH FEES	253,079	256,167	275,000
10-34-110	RECYCLING FEES	225	855	800
10-34-200	RECREATION FEES	6,590	11,670	10,000
10-34-300	SWIMMING POOL FEES	12,326	20,102	20,000
10-34-400	LATE FEES	6,914	5,749	5,000
	<b>TOTAL CHARGES FOR SERVICES</b>	<b>279,134</b>	<b>294,543</b>	<b>310,800</b>
	<b>FINES &amp; FORFEITURES</b>			
10-35-100	MUNICIPAL TRAFFIC FINES	13,141	8,237	10,000
10-35-300	OTHER FINES & FORFEITS	3,911	6,655	5,000
	<b>TOTAL FINES &amp; FORFEITURES</b>	<b>17,052</b>	<b>14,892</b>	<b>15,000</b>
	<b>MISCELLANEOUS REVENUE</b>			
10-36-100	DONATIONS	4,074	3,655	2,000
10-36-200	RENTS	0	0	50
10-36-250	RENT FROM AIRPORT GAS	2,447	2,995	3,000
10-36-300	STATE AVIATION TAX REF.	3,542	5,167	5,000
10-36-350	SALE OF CEMETERY SPACES	700	1,000	1,000
10-36-400	SALE OF OTHER ASSETS	8,411	15,200	10,000
10-36-450	REFUNDS	14,683	68,291	10,000
10-36-500	INTEREST EARNINGS	8,254	2,983	3,000
	INTEREST EARNINGS - MLB TRUST	92	343	200
10-36-550	MAPS, COPIES, & FAXES	17	24	20
10-36-600	OIL ROYALTY PAYMENTS	0	0	0
	50/50 CUSTOMER PROGRAMS	0		10,000
10-36-900	SUNDRY REVENUE	71,808	10,273	0
	<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>114,028</b>	<b>109,931</b>	<b>\$44,270</b>
	<b>CONTRIBUTIONS &amp; TRANSFERS</b>			
	<b>SUBTOTAL FOR ALL REVENUES</b>	<b>2,017,777</b>	<b>2,501,647</b>	<b>2,362,954</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>2,017,777</b>	<b>2,501,647</b>	<b>2,362,954</b>

		2020	2021	2022
	ADMINISTRATION	ACTUAL	ESTIMATE	BUDGET
10-44-110	SALARIES AND WAGES	99,351	102,881	187,057
10-44-120	SENIOR CENTER SALARIES	12,480	12,480	13,062
10-44-130	EMPLOYEE BENEFITS	24,797	26,152	43,450
10-44-135	FICA EXPENSE	8,555	8,747	15,500
10-44-210	DUES	2,358	5,274	6,000
10-44-220	PUBLISHING & LEGAL	22,446	23,177	25,000
10-44-240	SUPPLIES & MEETING EXPENSE	4,215	7,253	9,500
10-44-290	TELEPHONE   POSTAGE   CC FEES	3,324	7,185	7,500
10-44-315	AUDIT	9,000	9,000	9,000
10-44-510	INSURANCE & BONDS	5,925	6,131	7,000
10-44-600	MISCELLANEOUS EXPENSE	1,064	860	1,000
10-44-610	LIQUOR LICENSE TRANSFER	1,485	1,941	1,633
10-44-615	ELECTION EXPENSE	1,684	0	1,800
10-44-620	MUNICIPAL COURT EXPENSE	16,794	20,419	22,000
10-44-625	BUILDING INSPECTION FEE	5,845	15,000	10,400
10-44-630	GENERAL FUND INS. DEDUCT	1,000	1,000	1,000
10-44-635	COMMUNITY DEVELOPMENT	500	2,800	4,000
	ECONOMIC DEVELOPMENT	0	0	10,000
10-44-650	COUNTY USE TAX REMITTANCE	6,904	6,657	6,000
10-44-700	CAPITAL OUTLAY	7,050	5,683	6,000
	<b>TOTAL ADMINISTRATION</b>	<b>234,776</b>	<b>262,640</b>	<b>386,902</b>
	<b>NON-DEPARTMENTAL</b>			
10-49-110	DISCRETIONARY COMPENSATION	0	0	0
10-49-140	VISION & DENTAL EXPENSE	13,875	12,519	24,000
10-49-200	COMMUNITY EVENTS	763	3,700	5,000
	<b>TOTAL NON-DEPARTMENTAL</b>	<b>14,638</b>	<b>16,219</b>	<b>29,000</b>
	<b>POLICE DEPARTMENT</b>			
10-54-245	DOG POUND EXPENSE	4,822	2,886	4,000
10-54-330	POLICE CONTRACT	216,432	216,432	216,432
	<b>TOTAL POLICE DEPARTMENT</b>	<b>221,254</b>	<b>219,318</b>	<b>220,432</b>
	<b>FIRE DEPARTMENT</b>			
10-55-245	OPERATING EXPENSE & SUPPLIES	11,850	12,000	12,000
10-55-250	VEHICLE EXPENSE	17,305	17,000	17,000
10-55-280	UTILITIES & LIGHTING	4,271	5,127	5,000
10-55-290	TELEPHONE & POSTAGE	1,354	1,016	600
10-55-510	INSURANCE & BONDS	8,705	7,043	12,500
10-55-550	AMORTIZATION	0	0	0
10-55-600	MISCELLANEOUS EXPENSE	0	0	500
10-55-610	FIRE EQUIPMENT	10,913	40,000	38,700
10-55-700	CAPITAL OUTLAY	21,886	10,000	0
10-55-810	FIRE TRUCK LOAN PAYMENT	0	0	50,000
	<b>TOTAL FIRE DEPARTMENT</b>	<b>76,285</b>	<b>92,186</b>	<b>136,300</b>
	<b>SANITATION</b>			
10-60-110	SALARIES AND WAGES	118,792	125,594	135,131
10-60-130	EMPLOYEE BENEFITS	33,822	39,230	37,000
10-60-135	FICA EXPENSE	9,088	9,608	10,600
10-60-240	LANDFILL EXPENSE	36,970	45,897	48,000
10-60-245	OPERATING EXPENSE & SUPPLIES	11,580	15,421	16,000
10-60-247	RECYCLING COSTS	0	857	1,000
10-60-250	VEHICLE EXPENSE	9,831	16,255	17,000
10-60-280	UTILITIES & LIGHTING	940	1,014	1,300
10-60-290	TELEPHONE & POSTAGE	1,422	1,500	1,500
10-60-510	INSURANCE & BONDS	11,160	9,559	12,500
10-60-520	BAD DEBT EXPENSE	248	0	100
10-60-550	AMORTIZATION	0	0	0
10-60-700	CAPITAL OUTLAY	0	0	0
10-60-710	INTEREST EXPENSE ADDED 2021	0	2,238	1,900
10-60-810	TRASH TRUCK LEASE PMT.	13,396	11,159	11,159
	<b>TOTAL SANITATION</b>	<b>247,249</b>	<b>278,332</b>	<b>293,190</b>

		2,020	2,021	2,022
	STREET	ACTUAL	ESTIMATE	BUDGET
10-61-110	SALARIES AND WAGES	97,481	98,886	103,141
10-61-130	EMPLOYEE BENEFITS	21,931	22,955	25,000
10-61-135	FICA EXPENSE	7,457	7,483	7,950
10-61-245	OPERATING EXPENSE & SUPPLIES	12,586	10,627	15,000
10-61-250	VEHICLE EXPENSE	16,137	19,000	18,000
10-61-280	UTILITIES & LIGHTING	44,544	42,787	46,200
10-61-290	TELEPHONE & POSTAGE	555	294	600
10-61-410	ROAD REPAIRS & MAINTENANCE	95,219	138,555	148,000
10-61-510	INSURANCE & BONDS	10,671	10,076	11,000
10-61-550	AMORTIZATION	0	8,000	0
10-61-650	IMPROVEMENTS	1,419	0	35,000
10-61-700	CAPITAL OUTLAY	1,763	0	272,000
10-61-810	STREET SWEEPER LEASE PMT.	0	0	0
	<b>TOTAL STREET</b>	<b>309,763</b>	<b>358,663</b>	<b>681,891</b>
	<b>AIRPORT</b>			
10-62-240	FBO EXPENSE	18,000	18,000	24,000
10-62-245	OPERATING EXPENSE & SUPPLIES	8,879	8,646	10,000
10-62-280	UTILITIES & LIGHTING	1,957	1,984	2,500
10-62-510	INSURANCE & BONDS	5,899	5,898	6,300
10-62-550	AMORTIZATION	0	0	0
10-62-700	CAPITAL OUTLAY - Upkeep	1,763	5,956	15,000
10-62-710	CAPITAL OUTLAY - Federal Grant	24,472	2,453	0
10-62-720	CAPITAL OUTLAY - State Grant	158,963	264	25,000
10-60-730	CAPITAL OUTLAY - Local Portion	17,295	273	2,800
	<b>TOTAL AIRPORT</b>	<b>237,227</b>	<b>43,474</b>	<b>85,600</b>
	<b>BUILDING</b>			
10-63-245	OPERATING EXPENSE & SUPPLIES	3,628	1,675	4,500
10-62-270	SR. CENTER BUILDING (2018)	2,525	1,132	5,000
10-63-280	UTILITIES & LIGHTING	4,651	4,881	5,500
10-63-510	INSURANCE & BONDS	2,389	2,316	2,600
10-62-550	AMORTIZATION	0	0	0
10-63-700	CAPITAL OUTLAY	3,070	5,000	25,000
	<b>TOTAL BUILDING</b>	<b>16,263</b>	<b>15,004</b>	<b>42,600</b>
	<b>PARKS</b>			
10-64-110	SALARIES AND WAGES	52,786	53,250	55,410
10-64-130	EMPLOYEE BENEFITS	22,810	18,403	18,400
10-64-135	FICA EXPENSE	4,038	3,860	4,300
10-64-240	POND OPERATING & EXPENSES	6,907	6,000	6,000
10-64-245	OPERATING EXPENSE & SUPPLIES	12,096	33,524	16,000
10-64-250	VEHICLE EXPENSE	1,821	4,771	4,800
10-64-280	UTILITIES & LIGHTING	2,244	3,079	3,300
10-64-290	TELEPHONE & POSTAGE	548	309	500
10-64-510	INSURANCE & BONDS	2,890	2,709	2,850
10-64-550	AMORTIZATION	0	0	0
10-64-700	CAPITAL OUTLAY	409,456	19,547	55,000
	<b>TOTAL PARKS</b>	<b>515,596</b>	<b>145,452</b>	<b>166,560</b>
	<b>CEMETERY - NEW IN 2022</b>			
10-65-245	OPERATING EXPENSE & SUPPLIES	0	0	4,000
10-65-250	VEHICLE EXPENSE	0	0	3,000
10-65-280	UTILITIES & LIGHTING	0	0	600
10-65-510	INSURANCE & BONDS	0	0	1,500
10-65-700	CAPITAL OUTLAY	0	0	50,000
	<b>TOTAL CEMETERY</b>	<b>0</b>	<b>0</b>	<b>59,100</b>
	<b>RECREATION</b>			
10-66-110	SALARIES AND WAGES	13,385	12,753	15,000
10-66-130	EMPLOYEE BENEFITS	40	38	45
10-66-135	FICA EXPENSE	1,024	975	1,148
10-66-245	OPERATING EXPENSE & SUPPLIES	12,932	10,922	15,000



10-66-510	INSURANCE & BONDS	1,149	1,092	1,200
10-66-700	CAPITAL OUTLAY	0	0	0
	<b>TOTAL RECREATION</b>	<b>28,530</b>	<b>25,780</b>	<b>32,393</b>
	<b>SWIMMING POOL</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
		<b>ACTUAL</b>	<b>ESTIMATE</b>	<b>BUDGET</b>
10-67-110	SALARIES AND WAGES	27,283	30,734	35,000
10-67-130	EMPLOYEE BENEFITS	82	92	115
10-67-135	FICA EXPENSE	2,087	2,351	2,700
10-67-240	POOL UPDATES EXPENSE	0	2,000	2,000
10-67-245	OPERATING EXPENSE & SUPPLIES	5,571	13,949	15,000
10-67-280	UTILITIES & LIGHTING	8,614	12,461	12,500
10-67-510	INSURANCE & BONDS	2,407	2,440	2,600
10-67-550	AMORTIZATION	0	0	0
10-67-700	CAPITAL OUTLAY	0		7,000
10-60-710	INTEREST EXPENSE ADDED 2021	0	1,670	1,800
10-67-810	BOC POOL LEASE PAYMENT	11,238	9,874	9,874
10-67-820	Y-W REVOLVING LEASE PAYMENT	30,885	30,579	0
10-67-830	CEM. TRUST LOAN PYMT	424	4,103	0
	<b>TOTAL SWIMMING POOL</b>	<b>88,591</b>	<b>110,253</b>	<b>88,589</b>
	<b>LIBRARY</b>			
10-68-110	SALARIES AND WAGES	43,847	38,256	35,500
10-68-130	EMPLOYEE BENEFITS	1,473	7,107	10,100
10-68-135	FICA EXPENSE	3,354	2,887	3,000
10-67-240	LIBRARY CONTRIBUTIONS	13,000	16,000	16,000
10-68-245	OPERATING EXPENSE & SUPPLIES	5,151	4,302	5,000
10-68-510	INSURANCE & BONDS	1,823	1,797	2,000
10-68-700	CAPITAL OUTLAY	0	0	11,500
	<b>TOTAL LIBRARY</b>	<b>68,648</b>	<b>70,349</b>	<b>\$83,100</b>
	<b>RESERVE ACCOUNT</b>			
10-80-610	EMERGENCY RESERVES (TABOR 3%)	950.49	0	\$70,000
10-80-615	RESERVE INCREASES	0	0	\$0
	<b>TOTAL RESERVE ACCOUNT</b>	<b>950.49</b>	<b>0</b>	<b>\$70,000</b>
	<b>GENERAL FUND REVENUE TOTALS</b>	<b>2,017,777</b>	<b>2,501,647</b>	<b>2,362,954</b>
	<b>GENERAL FUND EXPENDITURE TOTALS</b>	<b>2,059,769</b>	<b>1,637,670</b>	<b>2,375,657</b>
	<b>NET TOTAL GENERAL FUNDS</b>	<b>-41,993</b>	<b>863,977</b>	<b>(12,702)</b>

## Water Fund (2)

<b>REVENUES</b>			
	<b>2020 ACTUAL</b>	<b>2021 ESTIMATE</b>	<b>2022 BUDGET</b>
51-30 Water Revenues	457,276	283,860	438,750
<b>TOTAL REVENUE</b>	<b>\$ 457,276</b>	<b>\$ 283,860</b>	<b>\$ 438,750</b>
<b>EXPENDITURES</b>			
	<b>2020 ACTUAL</b>	<b>2021 ESTIMATE</b>	<b>2022 BUDGET</b>
51-40 Water Expenditures	358,451	371,543	541,424
<b>TOTAL EXPENSE</b>	<b>\$ 358,451</b>	<b>\$ 371,543</b>	<b>\$ 541,424</b>
Difference (Rev-Exp)	98,826	(87,683)	(102,674)
<b>REVENUES</b>			
	<b>2020 ACTUAL</b>	<b>2021 ESTIMATE</b>	<b>2022 BUDGET</b>
REVENUES	\$ 457,276	\$ 283,860	\$ 438,750
TRANSFER IN	0	0	0
<b>SUB-TOTAL</b>	<b>457,276</b>	<b>283,860</b>	<b>438,750</b>
<b>BEGINNING BALANCE</b>	<b>181,614</b>	<b>284,568</b>	<b>196,885</b>
AS OF 12/31/PREV YEAR			
<b>TOTAL REVENUE</b>	<b>638,890</b>	<b>568,428</b>	<b>635,635</b>
<b>EXPENDITURES</b>			
EXPENDITURE	358,451	371,543	541,424
TRANSFER OUT	0	0	0
<b>TOTAL EXPENSE</b>	<b>358,451</b>	<b>371,543</b>	<b>541,424</b>
ENDING CASH BALANCE	280,440	196,885	94,210
AMORTIZ.&RESRV (+)	0	0	119,620
AUDIT ADJUSTMENT (+)	0	0	0
<b>YEAR END BALANCE</b>	<b>\$ 280,440</b>	<b>\$ 196,885</b>	<b>\$ 213,830</b>

		2020	2021	2022
	WATER REVENUE	ACTUAL	ESTIMATE	BUDGET
51-30-100	METERED WATER SALES	399,347	230,162	405,000
51-30-150	BULK WATER SALES	50,653	41,127	10,000
51-30-200	WATER TAP FEES	1,250	8,200	5,000
51-30-250	DELINQUENT FEES	870	1,000	800
51-30-300	SALE OF MATERIALS & SUPPLIES	66	2,844	200
51-30-400	INTEREST EARNINGS	452	527	500
51-30-450	GRANTS & LOANS	0	0	17,250
51-30-500	DEVELOPMENT LOAN PROCEEDS	0	0	0
51-30-600	SALE OF ASSETS	0	0	0
51-30-900	SUNDRY REVENUE	4,639	0	0
51-30-990	BEGINNING FUND BALANCE	0	0	0
	<b>TOTAL WATER REVENUE</b>	<b>457,276</b>	<b>283,860</b>	<b>438,750</b>
	<b>WATER EXPENDITURES</b>			
51-40-110	SALARIES AND WAGES	56,861	57,300	59,535
51-40-120	SALARIES & WAGES - WATER ADMIN	46,052	46,468	48,700
51-40-130	EMPLOYEE BENEFITS	36,712	33,464	34,500
51-40-135	FICA EXPENSE	7,873	7,940	8,500
51-40-240	OFFICE EXPENSE & SUPPLIES	234	500	700
51-40-245	OPERATING EXPENSE & SUPPLIES	50,179	50,000	50,000
51-40-250	VEHICLE EXPENSE	6,373	8,041	9,000
51-40-280	UTILITIES & LIGHTING	940	1,004	1,500
51-40-290	TELEPHONE & POSTAGE	3,706	3,464	4,000
51-40-510	INSURANCE & BONDS	9,220	9,043	9,400
51-40-520	BAD DEBT EXPENSE	243		100
51-40-550	AMORTIZATION	0		0
51-40-600	MISCELLANEOUS EXPENSE	200		0
51-40-610	TESTING EXPENSE	2,954	2,000	2,500
51-40-615	WATER PUMPING EXPENSE	81,498	75,000	75,000
51-40-625	RESERVE FOR DEDUCTIBLE	333		1,000
51-40-630	CONTINGENCY RESERVES	0		100,000
51-40-635	CWCB LOAN RESERVES	0		19,620
51-40-700	CAPITAL OUTLAY	23,949	25,700	30,000
51-40-710	INTEREST EXPENSE	4,961		0
51-40-740	CAP OUTLAY - EQUIPMENT & DEVEL	11,503	32,000	67,750
51-40-810	METER LOAN PAYMENT	0	0	0
51-40-820	CWCB LOAN PAYMENT	14,658	19,619	19,619
	<b>TOTAL WATER EXPENDITURES</b>	<b>358,451</b>	<b>371,543</b>	<b>\$541,424</b>
	<b>NET TOTAL WATER FUNDS</b>	<b>98,826</b>	<b>(87,683)</b>	<b>(102,674)</b>



## Sewer Fund (3)

### REVENUES

	2020 ACTUAL	2021 ESTIMATE	2022 BUDGET
52-30 Sewer Revenues	313,986	318,396	332,610
TOTAL REVENUE	<u>\$ 313,986</u>	<u>\$ 318,396</u>	<u>\$ 332,610</u>

### EXPENDITURES

	2020 ACTUAL	2021 ESTIMATE	2022 BUDGET
52-40 Sewer Expenditures	275,880	387,520	1,037,210
TOTAL EXPENSE	<u>\$ 275,880</u>	<u>\$ 387,520</u>	<u>\$ 1,037,210</u>

Difference (Rev-Exp)	38,106	(69,124)	(704,600)
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	2020 ACTUAL	2021 ESTIMATE	2022 BUDGET
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### REVENUES

REVENUES	\$ 313,986	\$ 318,396	\$ 332,610
TRANSFER IN	0	216,538	313,000
SUB-TOTAL	313,986	534,934	645,610

### BEGINNING BALANCE

AS OF 12/31/PREV YEAR	329,919	367,317	514,731
TOTAL REVENUE	643,905	902,251	1,160,341

### EXPENDITURES

EXPENDITURE	275,880	387,520	1,037,210
TRANSFER OUT	0	0	0
TOTAL EXPENSE	275,880	387,520	1,037,210

ENDING CASH BALANCE	368,025	514,731	123,131
AMORTIZ.&RESRV (+)	0	0	148,400
AUDIT ADJUSTMENT (+)	0	0	0

YEAR END BALANCE	<u>\$ 368,025</u>	<u>\$ 514,731</u>	<u>\$ 271,531</u>
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		2020	2021	2022
	SEWER REVENUES	ACTUAL	ESTIMATE	BUDGET
52-30-100	MONTHLY SEWER BILLINGS	309,150	312,611	310,000
52-30-200	SEWER TAP FEES	1,000	3,000	1,000
52-30-300	INTEREST EARNINGS	712	705	560
52-30-400	FARMING & LEASE REVENUE	969	2,080	3,800
52-30-450	GRANTS & LOANS	0	0	17,250
52-30-900	SEWE FUND SUNDRY REVENUE	2,155	0	0
52-30-990	BEGINNING FUND BALANCE	0	0	0
52-30-995	USE OF UNRESERVED FUND BALANCE	0	0	0
	<b>TOTAL SEWER REVENUE</b>	<b>313,986</b>	<b>318,396</b>	<b>332,610</b>

	SEWER EXPENDITURES			
52-40-110	SALARIES AND WAGES	62,585	63,192	65,310
52-40-130	EMPLOYEE BENEFITS	16,553	17,617	18,700
52-40-135	FICA EXPENSE	4,788	4,794	5,100
52-40-240	SEWER LINE UPKEEP	32,947	33,084	70,000
52-40-245	OPERATING EXPENSE & SUPPLIES	24,233	23,000	25,000
52-40-250	VEHICLE EXPENSE	2,326	2,000	2,500
52-40-280	UTILITIES & LIGHTING	21,944	26,200	25,000
52-40-290	TELEPHONE & POSTAGE	2,230	3,184	3,500
52-40-510	INSURANCE & BONDS	5,015	5,225	5,500
52-40-520	BAD DEBT EXPENSE	191	0	100
52-40-550	AMORTIZATION	0	0	50,000
52-40-610	RESERVE FOR DEDUCTIBLE	333	0	1,000
52-40-615	CONTINGENCY RESERVES	0	0	0
52-40-700	CAPITAL OUTLAY	4,353	110,840	568,715
52-40-710	INTEREST EXPENSE	0	0	0
52-40-720	RDA LOAN PAYMENT	98,384	98,384	98,385
52-40-730	RDA LOAN RESERVES	0	0	98,400
	<b>TOTAL SEWER EXPENDITURES</b>	<b>275,880</b>	<b>387,520</b>	<b>1,037,210</b>

	<b>DEPRECIATION</b>	<b>0</b>	<b>0</b>	<b>0</b>
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	<b>NET TOTAL SEWER FUNDS</b>	<b>38,106</b>	<b>-69,124</b>	<b>-704,600</b>
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# Cemetery Trust Fund (4)

REVENUES		2020 ACTUAL	2021 ESTIMATE	2022 BUDGET
70-30 Cemetery Trust Revenues		1,984	5,913	2,090
TOTAL REVENUE		\$ 1,984	\$ 5,913	\$ 2,090
EXPENDITURES		2020 ACTUAL	2021 ESTIMATE	2022 BUDGET
70-40 Cemetery Trust Expenditures		9,862	15,680	55,000
TOTAL EXPENSE		\$ 9,862	\$ 15,680	\$ 55,000
Difference (Rev-Exp)		(7,878)	(9,767)	(52,910)

REVENUES		2020 ACTUAL	2021 ESTIMATE	2022 BUDGET
REVENUES		\$ 1,984	\$ 5,913	\$ 2,090
TRANSFER IN		0	0	0
SUB-TOTAL		1,984	5,913	2,090
BEGINNING BALANCE		105,875	105,984	96,217
AS OF 12/31/PREV YEAR				
TOTAL REVENUE		107,858	111,897	98,307
EXPENDITURES				
EXPENDITURE		9,862	15,680	55,000
TRANSFER OUT		0	0	0
TOTAL EXPENSE		9,862	15,680	55,000
ENDING CASH BALANCE		97,997	96,217	43,307
AMORTIZ. & RESRV (+)		0	0	0
AUDIT ADJUSTMENT (+)		0	0	0
YEAR END BALANCE		\$ 97,997	\$ 96,217	\$ 43,307

		2020 ACTUAL	2021 ESTIMATE	2022 BUDGET
70-30-100	CEMETERY PERPETUAL CARE	680	1410	1500
70-30-200	INTEREST EARNINGS	749	400	500
70-30-300	DONATIONS	100	0	50
70-30-600	SALE OF ASSETS	40	0	40
70-30-700	FIRETRUCK LOAN PAYMENT	0	0	0
70-30-730	Cemetery Trust Loan Payment	0	4103	0
70-30-900	Cem. Trust Fund Sundry Revenue	415	0	0
70-30-990	BEGINNING FUND BALANCE			
	TOTAL CEMETERY TRUST REVENUE	1984	5913	2090
CEMETERY TRUST EXPENDITURES				
70-40-240	CEMETERY UPDATES	0	504	5000
70-40-245	OPERATING EXPENSE & SUPPLIES	6869	6500	0
70-40-510	INSURANCE & BONDS	1229	1176	0
70-40-700	CAPITAL OUTLAY	1763	7500	50000
	TOTAL CEMETERY TRUST EXPENDITURES	9862	15680	55000
	NET TOTAL CEM. TR. FUNDS	(7,878)	(9,767)	(52,910)



## Fire Pension Fund (5)

### REVENUES

	2020 ACTUAL	2021 ESTIMATE	2022 BUDGET
71-30 Fire Pension Revenues	47,327	80,889	71,661
TOTAL REVENUE	\$ 47,327	\$ 80,889	\$ 71,661

### EXPENDITURES

	2020 ACTUAL	2021 ESTIMATE	2022 BUDGET
71-40 Fire Pension Expenditures	49,320	49,680	51,840
TOTAL EXPENSE	\$ 49,320	\$ 49,680	\$ 51,840

Difference (Rev-Exp)	(1,993)	31,209	19,821
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	2020 ACTUAL	2021 ESTIMATE	2022 BUDGET
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### REVENUES

REVENUES	\$ 47,327	\$ 80,889	\$ 71,661
TRANSFER IN	0	0	0
SUB-TOTAL	47,327	80,889	71,661

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

TOTAL REVENUE	234,941	266,486	288,467
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### EXPENDITURES

EXPENDITURE	49,320	49,680	51,840
TRANSFER OUT	0	0	0
TOTAL EXPENSE	49,320	49,680	51,840

ENDING CASH BALANCE	185,621	216,806	236,627
AMORTIZ.&RESRV (+)	0	0	0
AUDIT ADJUSTMENT (+)	0	0	0

YEAR END BALANCE	\$ 185,621	\$ 216,806	\$ 236,627
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	2020 ACTUAL	2021 ESTIMATE	2022 BUDGET
71-30-100 FIREMANS PENSION REVENUES			
71-30-150 PROPERTY TAXES	20,744	23,609	27,311
71-30-200 RURAL FIRE DEPT. PROPERTY TAX	24,570	23,930	27,000
71-30-300 STATE OF COLORADO APPORT.	0	31,000	15,000
71-30-350 MEMORIAL CONTRIBUTIONS	0	0	0
71-30-400 AVFD CONTRIBUTIONS	1,500	2,000	2,000
71-30-500 INTEREST EARNINGS	513	350	350
BEGINNING FUND BALANCE	0	0	0
<b>TOTAL FIREMENS PENSION REVENUE</b>	<b>47,327</b>	<b>80,889</b>	<b>71,661</b>
71-40-610 FIREMENS PENSION EXPENDITURES			
71-40-615 FIREMEN'S PENSIONS PAID	49,320	49,680	51,840
F.P. CASH RESERVE	0	0	0
<b>TOTAL FIREMENS PENSION EXPENDITURES</b>	<b>49,320</b>	<b>49,680</b>	<b>51,840</b>
<b>NET TOTAL F. P. FUNDS</b>	<b>(1,993)</b>	<b>31,209</b>	<b>19,821</b>

# Conserv. Trust Trust (6)

## REVENUES

	2020 ACTUAL	2021 ESTIMATE	2022 BUDGET
72-30 Conservation Trust Revenues	47,564	19,535	16,650
TOTAL REVENUE	\$ 47,564	\$ 19,535	\$ 16,650

## EXPENDITURES

	2020 ACTUAL	2021 ESTIMATE	2022 BUDGET
72-40 Conserv. Trust Expenditures	0	36,936	30,000
TOTAL EXPENSE	\$ -	\$ 36,936	\$ 30,000

Difference (Rev-Exp) 47,564 (17,401) (13,350)

## REVENUES

	2020 ACTUAL	2021 ESTIMATE	2022 BUDGET
REVENUES	\$ 47,564	\$ 19,535	\$ 16,650
TRANSFER IN	0	0	0
SUB-TOTAL	47,564	19,535	16,650

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

TOTAL REVENUE	101,870	121,397	101,111
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## EXPENDITURES

EXPENDITURE	0	36,936	30,000
TRANSFER OUT	0	0	0
TOTAL EXPENSE	0	36,936	30,000

ENDING CASH BALANCE 101,870 84,461 71,111  
AMORTIZ.&RESRV (+) 0 0 0  
AUDIT ADJUSTMENT (+) 0 0 0

## YEAR END BALANCE

	\$ 101,870	\$ 84,461	\$ 71,111
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	2020 ACTUAL	2021 ESTIMATE	2022 BUDGET
72-30-100 STATE LOTTERY PROCEEDS	47,370	19,315	16,500
72-30-200 INTEREST EARNINGS	193	220	150
72-30-990 BEGINNING FUND BALANCE	0		
<b>TOTAL CONSERVATION TRUST REVENUE</b>	<b>47,564</b>	<b>19,535</b>	<b>16,650</b>
<b>CONSERVATION TRUST EXPENDITURES</b>			
72-40-240 CTF UPDATES	0	0	0
72-40-610 CONTINGENCY RESERVES	0	0	0
72-40-700 CAPITAL OUTLAY	0	36,936	30,000
<b>TOTAL CONSERVATION TRUST EXPENDITURES</b>	<b>\$0</b>	<b>\$36,936</b>	<b>\$30,000</b>

NET TOTAL CON. TR. FUNDS 47,564 (17,401) (13,350)