



MAYOR

BRANDON HILL

MAYOR PRO TEM

JARED JEFFERSON

TRUSTEES

BRADEN BRENT
MAURA HERNANDEZ
BRITTANI KUSEL
SUSAN WATSON
ARIELLA GONZALES-

I hereby certify that the attached is a true and correct copy of the 2023 Budget for the Town of Akron, Colorado, adopted by the Board of Trustees of the Town of Akron on December 06, 2022.

Dencia J Raish, CMC
Town Clerk/Administrator

Resolution to Adopt 2023 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, 2023, and ending on the last day of December, 2023.

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

Whereas, Dencia Raish, Town Clerk/Administrator, has submitted a proposed budget to this governing body on October 7, 2022 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 7, 2022 and interested taxpayers were given the opportunity to file or register any objections to said budget; and

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

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

That estimated expenditures for each fund are as follow:

General Fund	\$3,147,276
Water Fund	737,445
Sewer Fund	559,347
Cemetery Trust Fund	10,000
Firemen's Pension Fund	60,480
Conservation Trust Fund	40,000
Total All Funds	\$4,554,548

That estimated revenues for each fund are as follow:

General Fund	
Sources other than general property tax	\$ 1,611,350
From general property tax	615,237
From other property tax	69,460
From unappropriated surplus	851,229
Total General Fund	\$ 3,147,276
Water Fund	
Charges for services	\$ 435,000
Sources other than Property Tax	112,640
From unappropriated surplus	189,805
Total Water Fund	\$ 737,445

Resolution to Adopt 2023 Budget

Sewer Fund

Charges for services	\$ 333,500
Sources other than Property Tax	16,170
From unappropriated surplus	209,677
Total Sewer Fund	\$ 559,347

Cemetery Trust Fund

Sources other than Property Tax	\$ 1,150
FROM unappropriated surplus	8,850
Total Cemetery Trust Fund	\$ 10,000.00

Firemen's Pension Fund

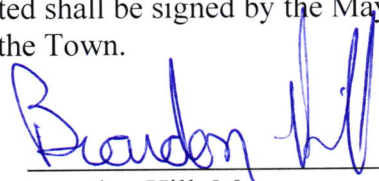
From property tax	\$ 27,395
From other sources	49,650
To unappropriated surplus	(16,565)
Total Firemen's Pension Fund	\$ 60,480

Conservation Trust Fund

Sources other than Property Tax	\$ 22,700
From unappropriated surplus	17,300
Total Conservation Trust Fund	\$ 40,000

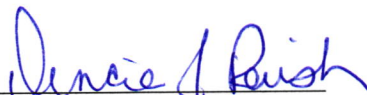
That the budget of \$4,554,548 as submitted, amended and hereinabove summarized by fund, hereby is approved and adopted as the budget of the Town of Akron, Colorado for the year stated above.

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.



Brandon Hill, Mayor

ATTEST:


Dencia J Raish, CMC
Town Clerk/Administrator

(Seal)

Adopted this 6th day of December, 2022

Resolution to Appropriate Sums of Money for 2023 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 2023 budget year.

Whereas, the Board of Trustees has adopted the annual budget in accordance with the Local Government Budget Law, on December 6, 2022; 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	\$ 2,099,738
Capital Outlay	515,000
Reserve/Amortization	532,538
Total General Fund	\$ 3,147,276

Water Fund

Current Operating Expense	\$ 425,825
Capital Outlay	132,000
Reserves/Amortization	179,620
Total Water Fund	\$ 737,445

Sewer Fund

Current Operating Expense	\$ 390,963
Capital Outlay	0
Reserves/Amortization	168,384
Total Sewer Fund	\$ 559,347

Cemetery Trust Fund

Current Operating Expense	\$ 10,000
Capital Outlay	0.00
Total Cemetery Trust Fund	\$ 10,000

Firemen's Pension Fund

Pensions Paid	\$ 60,480
Cash Reserve	0
Total Firemen's Pension Fund	\$ 60,480

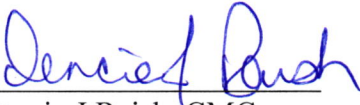
Resolution to Appropriate Sums of Money for 2023 Budget

Conservation Trust Fund

Current Operating Expenses	\$ 10,000
Capital Outlay	20,000
Reserve/Amortization	10,000
Total Conservation Trust Fund	\$ 40,000

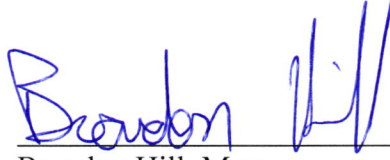
\$4,554,548

ATTEST:


Dencia J Raish, CMC
Town Clerk/Administrator

(Seal)

Adopted this 6th day of December 2022



Brandon Hill, Mayor

Resolution to Set Mill Levies

A resolution levying General Property Taxes for the Year 2023 to help defray the costs of government for the Town of Akron, Colorado for the 2023 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 06, 2022, and;

Whereas, the amount of money necessary to balance the budget for general operating expenses, voter-approved programs, and Firemen's Pension payments is \$712,092 and;

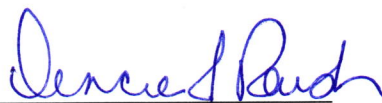
Whereas, the 2022 valuation for assessment for the Town of Akron, Colorado as certified by the County Assessor is \$11,762,945

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 2023 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 2022.

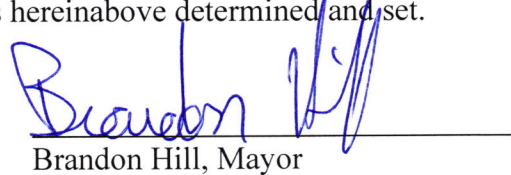
That the Town Clerk/Administrator of the Town of Akron is hereby authorized and directed to immediately certify to the County Commissioners of Washington County, Colorado the mill levies for the Town of Akron as hereinabove determined and set.

ATTEST:



Dencia J Raish, CMC
Town Clerk/Administrator

(Seal)


Brandon Hill, Mayor

Adopted this 6th day of December, 2022.

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners¹ of Washington County, Colorado.

On behalf of the Town of Akron,

the (taxing entity)^A
Board of Trustees

of the (governing body)^B
Town of Akron
(local government)^C

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 11,762,945
assessed valuation of: (GROSS^D assessed valuation, Line 2 of the Certification of Valuation Form DLG 57^E)

Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area^F the tax levies must be 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: \$ 11,762,945
(NET^G 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: 12/14,2022 for budget/fiscal year 2023
(no later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY²	REVENUE²
1. General Operating Expenses ^H	<u>54.632</u> mills	\$ <u>642,632</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< > mills	\$ < >
SUBTOTAL FOR GENERAL OPERATING:	<u> </u> mills	\$ <u> </u>
3. General Obligation Bonds and Interest ^J	<u> </u> mills	\$ <u> </u>
4. Contractual Obligations ^K	<u> </u> mills	\$ <u> </u>
5. Capital Expenditures ^L	<u> </u> mills	\$ <u> </u>
6. Refunds/Abatements ^M	<u> </u> mills	\$ <u> </u>
7. Other ^N (specify): <u>Senior & Community Center</u>	<u>1.501</u> mills	\$ <u>17,656</u>
<u>Recreation Programs</u>	<u>4.404</u> mills	\$ <u>51,804</u>
TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	<u> </u> mills	\$ <u> </u>

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

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.

¹ If the *taxing entity's* boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.

² Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG57 on the County Assessor's FINAL certification of valuation).



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BRANDON HILL

MAYOR PRO TEM
JARED JEFFERSON

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2023 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 7th, 2022. 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 multiplying Akron's certified mills by the current year's gross total taxable assessed valuation provided by Washington County on November 23, 2022.
- Sales tax collections and other fees for 2023 were budgeted with a 5% decrease from 2022 due to inflation concerns.
- Grants revenues include attaining state funds from CDOT for Main Avenue updates, DOLA awarded grant for Town Manager position, attaining federal and state funds for a draft apron and terminal design at the airport, attaining a shade structure grant for the pool.
- The expenditure of federal funds of the last ½ of the ARPA and assigned.
- There was no rate increase for sanitation in 2023.
- After reviewing the 2022 compensation study by CML for the region it was found that Akron employee compensation in 2022 is at median levels or better for similar job descriptions. It was recommended by the budget committee to have evaluation-based raises in 2023 based on evaluations completed in December of 2022.
- A Town Manager position was added.
- Part-time and seasonal employees' base rate is minimum wage defined by State of Colorado, \$13.65/hr.
- It was decided that the Town and County will not partner for an Economic Development Director. Funds are budgeted should the town find the opportunity to contribute to a position like that.
- Health insurance rates increased 4.5% and PC/WC increased an estimated 16%.

- The new fire truck that was budgeted for 2022 did not arrive. Funding was carried over to 2023. The Town and District will co-own the vehicle.
- Fire equipment includes 3 new gear sets (13 sets were purchased in 2021/2022), 4 new radios (22 new radios purchased in 2021/2022), and 3 sets of retiree partial gear.
- Pond and park expenses have been separated for greater definition.
- Multiple capital outlay projects were budgeted for in the 2023 year as follows:
 - Starting funds to regenerate and slight remodel to 233 Main Ave
 - An engineered plan for a mid-field apron and terminal design for the Colorado Plains Regional Airport.
 - Disc golf and a handicap accessible dock for the Akron Pond.
 - Starting funds for a mapping program for the Akron Cemetery.
 - Funds to either update the server at Town Hall or switch to a cloud-based service in Caselle.
 - Funds to purchase office equipment for town manager and software system

Water:

- No rate increase was water rates was budgeted in 2023.
- The small communities grant from CDPHE that was awarded in 2021 will still be utilized in 2023 for the water master plan.
- Funds were budgeted to renovate the drinking water disinfection system for the Town of Akron. This project is required by the State Health Department and must be completed by March 2024. The modification will also change the classification system from D to C.

Sewer:

- A 5% increase to sewer rates will take effect in 2023.
- One-third of the town's sewer lines were inspected and videoed in 2022. An additional third will be completed in 2023 and finalized in 2024. The sewer line upkeep expense was increased for this project.

Cemetery Trust Fund:

- Minimal funds were budgeted for the cemetery trust fund since cemetery expenses were added to the general fund in 2022.

Fire Pension Fund:

- Volunteer Firemen Pensions were raised from \$180/month to \$210/month based on a recommendation from the VFP Board.
- There are 24 people drawing pensions in 2023.

Conservation Trust Fund:

- Funds budgeted for potential infrastructure updates and installing a handicap dock at the Akron Pond.

General Fund (1)

REVENUES

	2021 ACTUAL	2022 ESTIMATE	2023 BUDGET
31 TAXES	\$ 1,365,433	\$ 1,419,214	\$ 1,385,347
32 LICENSES & PERMITS	29,418	15,167	11,548
33 INTERGOVERNMENTAL REV.	496,183	364,708	521,027
34 CHARGES FOR SERVICE	299,030	323,004	318,500
35 FINES & FORFEITURES	12,410	6,700	6,400
36 MISCELLANEOUS REVENUE	124,877	34,965	53,225
TOTAL REVENUE	<u>\$ 2,327,352</u>	<u>\$ 2,163,757</u>	<u>\$ 2,296,047</u>

EXPENDITURES

	2021 ACTUAL	2022 ESTIMATE	2023 BUDGET
44 ADMINISTRATION	277,022	210,517	433,783
49 NON-DEPARTMENTAL	18,608	16,044	245,538
54 POLICE DEPT	218,774	222,432	220,432
55 FIRE	88,284	101,768	160,250
60 SANITATION	261,550	266,802	307,429
61 STREET	368,261	264,983	586,019
62 AIRPORT	50,260	68,946	342,645
63 BUILDING	12,466	27,586	35,800
64 PARKS	143,629	172,279	161,519
65 CEMETERY	0	82,614	42,657
66 RECREATION	26,154	55,284	87,333
67 SWIMMING POOL	101,190	71,476	126,534
68 LIBRARY	68,689	87,642	111,337
80 RESERVE ACCOUNTS	0	0	286,000
TOTAL EXPENSE	<u>\$ 1,634,886</u>	<u>\$ 1,648,372</u>	<u>\$ 3,147,276</u>

Difference (Rev-Exp)	692,465	515,384	(851,229)
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	2021 ACTUAL	2022 ESTIMATE	2023 BUDGET
REVENUES	\$ 2,327,352	\$ 2,163,757	\$ 2,296,047
TRANSFER IN	0	0	0
SUB-TOTAL	<u>2,327,352</u>	<u>2,163,757</u>	<u>2,296,047</u>

Tabor Reserve
Unreserved

BEGINNING BALANCE

AS OF 12/31/PREV YEAR

TOTAL REVENUE	3,826,130	4,353,733	5,001,407
EXPENDITURES			
EXPENDITURE	1,634,886	1,648,372	3,147,276
TRANSFER OUT	0	0	0
TOTAL EXPENSE	<u>1,634,886</u>	<u>1,648,372</u>	<u>3,147,276</u>
ENDING CASH BALANCE	2,191,244	2,705,360	1,854,132
AMORTIZ.&RESRV (+)	0	0	532,538
AUDIT ADJUSTMENT (+)	0	0	0
YEAR END BALANCE	<u>\$ 2,191,244</u>	<u>\$ 2,705,360</u>	<u>\$ 2,386,669</u>

		2021	2022	2023
	TAXES	ACTUAL	ESTIMATE	BUDGET
10-31-100	GENERAL PROPERTY TAX	523,122	602,500	615,237
10-31-110	SR. CENTER PROPERTY TAX	15,012	17,200	17,656
10-31-120	REC. PROGRAM PROPERTY TAXES	44,047	50,500	51,804
10-31-200	SPECIFIC OWNERSHIP TAX	70,390	70,000	63,000
10-31-300	LICENSE FEES	8,648	7,400	6,800
10-31-400	FRANCHISE TAXES	72,183	72,374	72,000
10-31-500	SEVERENCE TAX	3,081	16,240	5,000
10-31-600	CITY SALES TAX	503,117	469,000	443,080
10-31-610	SALES TAX - RECREATION	125,834	114,000	110,770
	TOTAL TAXES	1,365,433	1,419,214	1,385,347
	LICENSES & PERMITS			
10-32-100	LIQUOR LICENSES	1,922	4,662	1,423
10-32-200	BUILDING PERMITS	24,091	8,000	8,000
10-32-400	OCCUPATION TAXES	1,515	1,625	1,625
10-32-600	ANIMAL LICENSES	1,890	880	500
	TOTAL LICENSES & PERMITS	29,418	15,167	11,548
	INTERGOVERNMENTAL SERVICES			
10-33-100	STATE GRANTS	349,923	24,525	143,150
10-33-200	HIGHWAY USERS TAX	76,203	67,245	69,477
10-33-300	CIGARETTE TAX	2,018	1,400	1,400
10-33-400	COUNTY ROAD & BRIDGE	6,176	2,000	2,000
10-33-500	RURAL FIRE DISTRICT	44,425	50,000	50,000
10-33-650	COUNTY USE TAX COLLECTED	13,187	3,000	5,000
10-33-700	FEDERAL GRANTS	4,252	216,538	250,000
	TOTAL INTERGOVERNMENTAL REVENUE	496,183	364,708	521,027
	CHARGES FOR SERVICES			
10-34-100	SANITATION - TRASH FEES	258,818	282,500	282,000
10-34-110	RECYCLING FEES	891	524	500
10-34-200	RECREATION FEES	12,960	10,000	10,000
10-34-300	SWIMMING POOL FEES	20,102	22,588	20,000
10-34-400	LATE FEES	6,259	7,332	6,000
10-34-500	MISC. FEES	0	60	0
	TOTAL CHARGES FOR SERVICES	299,030	323,004	318,500
	FINES & FORFEITURES			
10-35-100	MUNICIPAL TRAFFIC FINES	5,224	2,100	2,400
10-35-300	OTHER FINES & FORFEITS	7,186	4,600	4,000
	TOTAL FINES & FORFEITURES	12,410	6,700	6,400
	MISCELLANEOUS REVENUE			
10-36-100	DONATIONS	3,605	5,160	2,000
10-36-200	RENTS	32	0	0
10-36-250	RENT FROM AIRPORT GAS	3,671	3,000	3,000
10-36-300	STATE AVIATION TAX REF.	5,785	7,900	6,000
10-36-350	SALE OF CEMETERY SPACES	1,000	2,300	1,000
10-36-400	SALE OF OTHER ASSETS	15,782	5,500	5,000
10-36-450	REFUNDS	80,314	8,000	17,000
10-36-455	GRANTS NOT INTER.GOVMT.	0	0	16,000
10-36-500	INTEREST EARNINGS	4,110	2,200	2,000
10-36-505	INTEREST EARNINGS - MLB TRUST	287	493	200
10-36-550	MAPS, COPIES, & FAXES	19	39	25
10-36-600	OIL ROYALTY PAYMENTS	0	0	0
10-36-650	50/50 CUSTOMER PROGRAMS	0	0	1,000
10-36-900	SUNDRY REVENUE	10,273	355	0
10-36-910	UNRECORDED REVENUE	0	18	0
	TOTAL MISCELLANEOUS REVENUE	124,877	34,965	\$53,225
	CONTRIBUTIONS & TRANSFERS			
	SUBTOTAL FOR ALL REVENUES	2,327,352	2,163,757	2,296,047
10-39-990	RESERVED BEG. FUND BALANCE	0	0	\$0
10-39-995	UNRESERVED BEG. FUND BALANCE	0	0	\$0
	TOTAL CONTRIBUTIONS & TRANSFERS	0	0	\$0
	GENERAL FUND REVENUE TOTALS	2,327,352	2,163,757	2,296,047

		2021	2022	2023
	ADMINISTRATION	ACTUAL	ESTIMATE	BUDGET
10-44-110	SALARIES AND WAGES	105,067	77,126	190,699
10-44-120	SENIOR CENTER SALARIES	12,480	13,062	14,446
10-44-130	EMPLOYEE BENEFITS	27,909	9,500	34,467
10-44-135	FICA EXPENSE	8,992	6,858	15,693
10-44-210	DUES	8,925	6,205	6,500
10-44-220	PUBLISHING & LEGAL	24,749	22,671	25,000
10-44-240	SUPPLIES & MEETING EXPENSE	10,138	12,000	12,000
10-44-290	TELEPHONE POSTAGE CC FEES	6,928	6,860	7,875
10-44-295	BANK FEES	0	0	200
10-44-315	AUDIT	9,000	9,000	9,500
10-44-510	INSURANCE & BONDS	6,131	7,330	8,503
10-44-600	MISCELLANEOUS EXPENSE	895	800	1,000
10-44-610	LIQUOR LICENSE TRANSFER	257	1,740	2,000
10-44-615	ELECTION EXPENSE	0	1,452	500
10-44-620	MUNICIPAL COURT EXPENSE	20,478	23,000	25,000
10-44-625	BUILDING INSPECTION FEE	15,454	5,000	10,400
10-44-630	GENERAL FUND INS. DEDUCT	0	1,224	1,000
10-44-635	COMMUNITY DEVELOPMENT	925	1,187	4,000
10-44-645	ECONOMIC DEVELOPMENT	0	0	25,000
10-44-650	COUNTY USE TAX REMITTANCE	13,010	5,500	6,000
10-44-700	CAPITAL OUTLAY	5,683	0	34,000
	TOTAL ADMINISTRATION	277,022	210,517	433,783
	NON-DEPARTMENTAL			
10-49-110	DISCRETIONARY COMPENSATION	0	0	0
10-49-140	VISION & DENTAL EXPENSE	12,927	11,500	24,000
10-49-200	COMMUNITY EVENTS	5,681	4,544	5,000
10-49-550	AMORTIZATION	0	0	216,538
10-49-610	RESERVE FOR DEDUCTIBLE	0	0	0
	TOTAL NON-DEPARTMENTAL	18,608	16,044	245,538
	POLICE DEPARTMENT			
10-54-245	DOG POUND EXPENSE	2,342	6,000	4,000
10-54-330	POLICE CONTRACT	216,432	216,432	216,432
	TOTAL POLICE DEPARTMENT	218,774	222,432	220,432
	FIRE DEPARTMENT			
10-55-245	OPERATING EXPENSE & SUPPLIES	6,334	12,000	13,200
10-55-250	VEHICLE EXPENSE	18,601	20,950	20,000
10-55-280	UTILITIES & LIGHTING	5,200	6,000	6,400
10-55-290	TELEPHONE & POSTAGE	573	570	650
10-55-510	INSURANCE & BONDS	9,130	7,548	9,500
10-55-550	AMORTIZATION	0	0	0
10-55-600	MISCELLANEOUS EXPENSE	500	1,000	500
10-55-610	FIRE EQUIPMENT	43,241	38,700	40,000
10-55-700	CAPITAL OUTLAY	4,705	15,000	10,000
10-55-800	INTEREST EXPENSE	0	0	0
10-55-810	FIRE TRUCK LOAN PAYMENT	0	0	60,000
	TOTAL FIRE DEPARTMENT	88,284	101,768	160,250
	SANITATION			
10-60-110	SALARIES AND WAGES	116,562	116,540	142,370
10-60-130	EMPLOYEE BENEFITS	38,711	34,200	41,272
10-60-135	FICA EXPENSE	8,917	8,921	10,891
10-60-240	LANDFILL EXPENSE	39,281	44,802	45,000
10-60-245	OPERATING EXPENSE & SUPPLIES	15,757	13,000	16,000
10-60-247	RECYCLING COSTS	862	0	1,500
10-60-250	VEHICLE EXPENSE	17,207	21,267	20,000
10-60-280	UTILITIES & LIGHTING	1,047	1,730	2,000
10-60-290	TELEPHONE & POSTAGE	1,217	1,350	1,500
10-60-510	INSURANCE & BONDS	9,560	11,505	13,000

10-60-520	BAD DEBT EXPENSE	-967	91	500
10-60-550	AMORTIZATION	0	0	0
10-60-700	CAPITAL OUTLAY	0	0	0
10-60-710	INTEREST EXPENSE ADDED 2021	1,886	1,419	1,100
10-60-810	TRASH TRUCK LEASE PMT.	11,510	11,978	12,296
	TOTAL SANITATION	261,550	266,802	307,429

		2021 ACTUAL	2022 ESTIMATE	2023 BUDGET
	STREET			
10-61-110	SALARIES AND WAGES	98,958	102,900	108,362
10-61-130	EMPLOYEE BENEFITS	22,373	23,430	28,053
10-61-135	FICA EXPENSE	7,570	8,000	8,290
10-61-245	OPERATING EXPENSE & SUPPLIES	11,065	16,154	15,000
10-61-250	VEHICLE EXPENSE	20,738	18,000	18,000
10-61-280	UTILITIES & LIGHTING	42,762	43,763	46,200
10-61-290	TELEPHONE & POSTAGE	406	178	500
10-61-410	ROAD REPAIRS & MAINTENANCE	145,374	0	200,000
10-61-510	INSURANCE & BONDS	10,077	11,421	13,134
10-61-550	AMORTIZATION	0	0	30,000
10-61-650	IMPROVEMENTS	8,938	10,000	70,000
10-61-700	CAPITAL OUTLAY	0	31,137	0
10-61-770	ENGINEERING/PLANNING COST	0	0	8,000
10-61-800	INTEREST EXPENSE	0	0	6,450
10-61-810	STREET EQUIPMENT LEASE PMT.	0	0	34,030
	TOTAL STREET	368,261	264,983	586,019

	AIRPORT			
10-62-240	FBO EXPENSE	18,002	24,000	24,000
10-62-245	OPERATING EXPENSE & SUPPLIES	5,954	9,000	10,000
10-62-280	UTILITIES & LIGHTING	1,989	2,160	2,500
10-62-510	INSURANCE & BONDS	5,899	5,986	7,145
10-62-550	AMORTIZATION	0	0	0
10-62-700	CAPITAL OUTLAY - UPKEEP	15,427	0	15,000
10-62-710	CAPITAL OUTLAY - FEDERAL GRANT	2,453	0	250,000
10-62-720	CAPITAL OUTLAY - STATE GRANT	264	25,000	19,500
10-62-730	CAPITAL OUTLAY - LOCAL PORTION	273	2,800	14,500
10-62-800	INTEREST EXPENSE	0	0	0
	TOTAL AIRPORT	50,260	68,946	342,645

	BUILDING			
10-63-245	OPERATING EXPENSE & SUPPLIES	2,018	5,600	6,000
10-63-270	SR. CENTER BUILDING	542	5,681	5,000
10-63-280	UTILITIES & LIGHTING	4,590	5,000	6,800
10-63-510	INSURANCE & BONDS	2,316	2,572	3,000
10-63-550	AMORTIZATION	0	0	0
10-63-700	CAPITAL OUTLAY	3,000	0	15,000
10-63-770	ENGINEERING/PLANNING COST	0	8,733	0
	TOTAL BUILDING	12,466	27,586	35,800

	PARKS			
10-64-110	SALARIES AND WAGES	53,266	54,763	58,213
10-64-130	EMPLOYEE BENEFITS	22,229	22,595	22,193
10-64-135	FICA EXPENSE	4,075	4,189	4,453
10-64-240	POND OPERATING & EXPENSES	3,705	12,000	8,000
10-64-245	OPERATING EXPENSE & SUPPLIES	35,103	20,863	18,000
10-64-250	VEHICLE EXPENSE	3,926	2,700	4,800
10-64-280	UTILITIES & LIGHTING	3,065	3,747	4,860
10-64-290	TELEPHONE & POSTAGE	406	800	500
10-64-510	INSURANCE & BONDS	2,706	3,003	3,500
10-64-550	AMORTIZATION	0	0	0
10-64-700	CAPITAL OUTLAY	15,147	34,880	37,000
10-64-770	ENGINEERING/PLANNING COST	0	12,738	0
	TOTAL PARKS	143,629	172,279	161,519

CEMETERY - NEW IN 2022				
10-49-550	CEMTERY REIMBURSABLES	0	0	1,200
10-65-245	OPERATING EXPENSE & SUPPLIES	0	7,500	6,000
10-65-250	VEHICLE EXPENSE	0	4,500	3,500
10-65-280	UTILITIES & LIGHTING	0	350	420
10-65-510	INSURANCE & BONDS	0	1,324	1,537
10-65-700	CAPITAL OUTLAY	0	62,610	30,000
10-65-770	ENGINEERING/PLANNING COST	0	6,330	0
	TOTAL CEMETERY	0	82,614	42,657
RECREATION				
10-66-110	SALARIES AND WAGES	13,053	13,268	14,750
10-66-130	EMPLOYEE BENEFITS	38	27	45
10-66-135	FICA EXPENSE	976	1,015	1,128
10-66-245	OPERATING EXPENSE & SUPPLIES	10,995	21,119	20,000
10-66-510	INSURANCE & BONDS	1,092	1,215	1,410
10-66-700	CAPITAL OUTLAY	0	18,640	50,000
	TOTAL RECREATION	26,154	55,284	87,333
		2021	2022	2023
		ACTUAL	ESTIMATE	BUDGET
SWIMMING POOL				
10-67-110	SALARIES AND WAGES	30,734	23,490	38,350
10-67-130	EMPLOYEE BENEFITS	92	47	115
10-67-135	FICA EXPENSE	2,351	1,797	2,934
10-67-240	POOL UPDATES EXPENSE	545	0	5,000
10-67-245	OPERATING EXPENSE & SUPPLIES	12,290	17,500	17,250
10-67-280	UTILITIES & LIGHTING	10,555	14,800	17,760
10-67-510	INSURANCE & BONDS	2,355	2,604	3,025
10-67-550	AMORTIZATION	0	0	0
10-67-700	CAPITAL OUTLAY	0	0	30,000
10-60-710	INTEREST EXPENSE ADDED 2021	1,813	1,149	1,100
10-67-810	BOC POOL LEASE PAYMENT	9,874	10,090	11,000
10-67-820	Y-W REVOLVING LEASE PAYMENT	30,579	0	0
10-67-830	CEM. TRUST LOAN PYMT	0	0	0
	TOTAL SWIMMING POOL	101,190	71,476	126,534
LIBRARY				
10-68-110	SALARIES AND WAGES	38,188	36,560	62,380
10-68-130	EMPLOYEE BENEFITS	7,123	9,123	10,892
10-68-135	FICA EXPENSE	2,921	2,797	4,772
10-67-240	LIBRARY CONTRIBUTIONS	16,000	16,000	16,000
10-68-245	OPERATING EXPENSE & SUPPLIES	2,659	4,500	5,000
10-68-510	INSURANCE & BONDS	1,797	1,976	2,293
10-68-700	CAPITAL OUTLAY	0	16,686	10,000
	TOTAL LIBRARY	68,689	87,642	111,337
RESERVE ACCOUNT				
10-80-610	EMERGENCY RESERVES (TABOR 3%)	0	0	\$86,000
10-80-615	RESERVE INCREASES	0	0	\$200,000
	TOTAL RESERVE ACCOUNT	0	0	\$286,000
GENERAL FUND REVENUE TOTALS		2,327,352	2,163,757	2,296,047
GENERAL FUND EXPENDITURE TOTALS		1,634,886	1,648,372	3,147,276
NET TOTAL GENERAL FUNDS		692,465	515,384	(851,229)

Water Fund (2)

REVENUES		2021 ACTUAL	2022 ESTIMATE	2023 BUDGET
51-30	Water Revenues	441,513	508,550	547,640
	TOTAL REVENUE	<u>\$ 441,513</u>	<u>\$ 508,550</u>	<u>\$ 547,640</u>
EXPENDITURES		2021 ACTUAL	2022 ESTIMATE	2023 BUDGET
51-40	Water Expenditures	312,649	383,019	737,445
	TOTAL EXPENSE	<u>\$ 312,649</u>	<u>\$ 383,019</u>	<u>\$ 737,445</u>
	Difference (Rev-Exp)	128,863	125,531	(189,805)

		2021 ACTUAL	2022 ESTIMATE	2023 BUDGET
REVENUES				
	REVENUES	\$ 441,513	\$ 508,550	\$ 547,640
	TRANSFER IN	<u>0</u>	<u>0</u>	<u>0</u>
	SUB-TOTAL	441,513	508,550	547,640
BEGINNING BALANCE				
	AS OF 12/31/PREV YEAR	<u>284,568</u>	<u>350,109</u>	<u>475,640</u>
	TOTAL REVENUE	726,081	858,659	1,023,280
EXPENDITURES				
	EXPENDITURE	312,649	383,019	737,445
	TRANSFER OUT	<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL EXPENSE	312,649	383,019	737,445
	ENDING CASH BALANCE	413,431	475,640	285,834
	AMORTIZ.&RESRV (+)	0	0	179,620
	AUDIT ADJUSTMENT (+)	<u>0</u>	<u>0</u>	<u>0</u>
	YEAR END BALANCE	<u>\$ 413,431</u>	<u>\$ 475,640</u>	<u>\$ 465,454</u>

		2021	2022	2023
	WATER REVENUE	ACTUAL	ESTIMATE	BUDGET
51-30-100	METERED WATER SALES	383,508	435,000	435,000
51-30-150	BULK WATER SALES	43,966	52,000	10,000
51-30-200	WATER TAP FEES	9,175	13,350	5,000
51-30-250	WATER RECONNECT FEE	1,290	1,200	2,000
51-30-300	SALE OF MATERIALS & SUPPLIES	2,844	1,500	500
51-30-400	INTEREST EARNINGS	730	500	350
51-30-450	GRANTS & LOANS	0	5,000	94,790
51-30-500	DEVELOPMENT LOAN PROCEEDS	0	0	0
51-30-600	SALE OF ASSETS	0	0	0
51-30-900	WATER FUND SUNDRY REVENUE	0	0	0
51-30-990	BEGINNING FUND BALANCE	0	0	0
51-39-200	CAPITAL ASSET DISPOSITIONS	0	0	0
	TOTAL WATER REVENUE	441,513	508,550	547,640
	WATER EXPENDITURES			
51-40-110	SALARIES AND WAGES	61,216	59,535	62,544
51-40-120	SALARIES & WAGES - WATER ADMIN	46,509	48,700	51,110
51-40-130	EMPLOYEE BENEFITS	34,171	34,500	37,842
51-40-135	FICA EXPENSE	8,241	7,000	8,695
51-40-240	WATER SYSTEM UPKEEP - infras.supplies	0	700	40,000
51-40-245	OPERATING EXPENSE & SUPPLIES	59,694	70,000	30,000
51-40-250	VEHICLE EXPENSE	6,918	6,700	7,000
51-40-280	UTILITIES & LIGHTING	1,047	1,500	1,875
51-40-290	TELEPHONE POSTAGE CC FEES	3,086	3,500	4,200
51-40-510	INSURANCE & BONDS	9,043	9,996	11,500
51-40-520	BAD DEBT EXPENSE	0	50	100
51-40-550	AMORTIZATION	0	0	60,000
51-40-600	MISCELLANEOUS EXPENSE	0	0	500
51-40-610	TESTING EXPENSE	1,584	2,900	3,000
51-40-615	WATER PUMPING EXPENSE	73,824	82,719	96,000
51-40-625	RESERVE FOR DEDUCTIBLE	0	0	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	3,095	0	0
51-40-740	CAP OUTLAY - EQUIPMENT & DEVEL	0	10,600	132,000
51-40-770	ENGINEERING/PLANNING COST	0	25,000	50,840
51-40-800	INTEREST EXPENSE	0	0	0
51-40-810	METER LOAN PAYMENT	0	0	0
51-40-820	CWCB LOAN PAYMENT	4,221	19,619	19,619
	TOTAL WATER EXPENDITURES	312,649	383,019	\$737,445
	NET TOTAL WATER FUNDS	128,863	125,531	(189,805)

Sewer Fund (3)

REVENUES

	2021 ACTUAL	2022 ESTIMATE	2023 BUDGET
52-30 Sewer Revenues	535,421	324,318	349,670
TOTAL REVENUE	\$ 535,421	\$ 324,318	\$ 349,670

EXPENDITURES

	2021 ACTUAL	2022 ESTIMATE	2023 BUDGET
52-40 Sewer Expenditures	242,731	894,154	559,347
TOTAL EXPENSE	\$ 242,731	\$ 894,154	\$ 559,347

Difference (Rev-Exp)	292,690	(569,836)	(209,677)
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	2021 ACTUAL	2022 ESTIMATE	2023 BUDGET
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REVENUES

REVENUES	\$ 535,421	\$ 324,318	\$ 349,670
TRANSFER IN	0	* 312,972	
SUB-TOTAL	535,421	637,291	349,670

BEGINNING BALANCE

AS OF 12/31/PREV YEAR

	367,317	515,136	258,273
TOTAL REVENUE	902,738	1,152,427	607,943

EXPENDITURES

EXPENDITURE	242,731	894,154	559,347
TRANSFER OUT	0	0	0
TOTAL EXPENSE	242,731	894,154	559,347

ENDING CASH BALANCE	660,007	258,273	48,596
AMORTIZ.&RESRV (+)	0	0	168,384
AUDIT ADJUSTMENT (+)	0	0	0

YEAR END BALANCE	\$ 660,007	\$ 258,273	\$ 216,980
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* loan from G.F. for sewer liner

		2021	2022	2023
	SEWER REVENUES	ACTUAL	ESTIMATE	BUDGET
52-30-100	MONTHLY SEWER BILLINGS	312,396	312,888	333,500
52-30-200	SEWER TAP FEES	4,000	2,000	1,000
52-30-300	INTEREST EARNINGS	987	550	500
52-30-400	FARMING & LEASE REVENUE	1,500	2,000	3,800
52-30-450	GRANTS & LOANS	216,538	6,880	10,870
52-30-600	SALE OF ASSETS	0	0	0
52-30-900	SEWER FUND SUNDRY REVENUE	0	0	0
52-30-990	BEGINNING FUND BALANCE	0	0	0
52-30-995	USE OF UNRESERVED FUND BALANCE	0	0	0
	TOTAL SEWER REVENUE	535,421	324,318	349,670

DEPRECIATION	0	0	0
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Cemetery Trust Fund (4)

REVENUES	2021 ACTUAL	2022 ESTIMATE	2023 BUDGET
70-30 Cemetery Trust Revenues	1,943	2,825	1,150
TOTAL REVENUE	\$ 1,943	\$ 2,825	\$ 1,150

EXPENDITURES	2021 ACTUAL	2022 ESTIMATE	2023 BUDGET
70-40 Cemetery Trust Expenditures	29,943	50	10,000
TOTAL EXPENSE	\$ 29,943	\$ 50	\$ 10,000

Difference (Rev-Exp) (27,999) 2,776 (8,850)

REVENUES	2021 ACTUAL	2022 ESTIMATE	2023 BUDGET
REVENUES	\$ 1,943	\$ 2,825	\$ 1,150
TRANSFER IN	0	0	0
SUB-TOTAL	1,943	2,825	1,150

BEGINNING BALANCE AS OF 12/31/PREV YEAR	105,984	81,739	84,515
TOTAL REVENUE	107,927	84,564	85,665

EXPENDITURES	2021 ACTUAL	2022 ESTIMATE	2023 BUDGET
EXPENDITURE	29,943	50	10,000
TRANSFER OUT	0	0	0
TOTAL EXPENSE	29,943	50	10,000

ENDING CASH BALANCE	77,985	84,515	75,665
AMORTIZ.&RESRV (+)	0	0	0
AUDIT ADJUSTMENT (+)	0	0	0

YEAR END BALANCE \$ 77,985 \$ 84,515 \$ 75,665

	2021 ACTUAL	2022 ESTIMATE	2023 BUDGET
70-30-100 CEMETERY PERPETUAL CARE	1490	1480	1000
70-30-200 INTEREST EARNINGS	388	105	150
70-30-300 DONATIONS	25	0	0
70-30-600 SALE OF ASSETS	40	1240	0
70-30-700 FIRETRUCK LOAN PAYMENT	0	0	0
70-30-730 Cemetery Trust Loan Payment	0	0	0
70-30-900 Cem. Trust Fund Sundry Revenue	0	0	0
70-30-990 BEGINNING FUND BALANCE			
TOTAL CEMETERY TRUST REVENUE	1943	2825	1150
CEMETERY TRUST EXPENDITURES			
70-40-240 CEMETERY UPDATES	3034	0	0
70-40-245 OPERATING EXPENSE & SUPPLIES	8288	50	0
70-40-510 INSURANCE & BONDS	1176	0	0
70-40-700 CAPITAL OUTLAY	17445	0	10,000
TOTAL CEMETERY TRUST EXPENDITURES	29,943	50	10,000
NET TOTAL CEM. TR. FUNDS	(27,999)	2,776	(8,850)

Fire Pension Fund (5)

REVENUES

	2021 ACTUAL	2022 ESTIMATE	2023 BUDGET
71-30 Fire Pension Revenues	83,949	69,805	77,045
TOTAL REVENUE	\$ 83,949	\$ 69,805	\$ 77,045

EXPENDITURES

	2021 ACTUAL	2022 ESTIMATE	2023 BUDGET
71-40 Fire Pension Expenditures	8,587	50,940	60,480
TOTAL EXPENSE	\$ 8,587	\$ 50,940	\$ 60,480

Difference (Rev-Exp)	75,362	18,865	16,565
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	2021 ACTUAL	2022 ESTIMATE	2023 BUDGET
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REVENUES

REVENUES	\$ 83,949	\$ 69,805	\$ 77,045
TRANSFER IN	0	0	0
SUB-TOTAL	83,949	69,805	77,045

BEGINNING BALANCE AS OF 12/31/PREV YEAR

TOTAL REVENUE	242,545	288,913	315,018
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EXPENDITURES

EXPENDITURE	8,587	50,940	60,480
TRANSFER OUT	0	0	0
TOTAL EXPENSE	8,587	50,940	60,480

ENDING CASH BALANCE	233,959	237,973	254,538
AMORTIZ.&RESRV (+)	0	0	0
AUDIT ADJUSTMENT (+)	0	0	0

YEAR END BALANCE	\$ 233,959	\$ 237,973	\$ 254,538
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	2021 ACTUAL	2022 ESTIMATE	2023 BUDGET
FIREMANS PENSION REVENUES			
71-30-100 PROPERTY TAXES	23,294	27,000	27,395
71-30-150 RURAL FIRE DEPT. FOR V.F.P.	24,930	25,470	29,880
71-30-200 STATE OF COLORADO APPORT.	33,184	15,000	17,000
71-30-300 MEMORIAL CONTRIBUTIONS	0	25	0
71-30-350 AVFD CONTRIBUTIONS	2,100	2,000	2,520
71-30-400 INTEREST EARNINGS	441	310	250
71-30-500 BEGINNING FUND BALANCE	0	0	0
TOTAL FIREMENS PENSION REVENUE	83,949	69,805	77,045
FIREMENS PENSION EXPENDITURES			
71-40-610 FIREMEN'S PENSIONS PAID	8,587	50,940	60,480
71-40-615 F.P. CASH RESERVE	0	0	0
TOTAL FIREMENS PENSION EXPENDITURES	8,587	50,940	60,480
NET TOTAL F. P. FUNDS	75,362	18,865	16,565

Conserv. Trust Trust (6)

REVENUES		2021 ACTUAL	2022 ESTIMATE	2023 BUDGET
72-30	Conservation Trust Revenues	20,256	21,690	22,700
	TOTAL REVENUE	\$ 20,256	\$ 21,690	\$ 22,700
EXPENDITURES		2021 ACTUAL	2022 ESTIMATE	2023 BUDGET
72-40	Conserv. Trust Expenditures	24,009	11,431	40,000
	TOTAL EXPENSE	\$ 24,009	\$ 11,431	\$ 40,000
	Difference (Rev-Exp)	(3,753)	10,259	(17,300)

	2021 ACTUAL	2022 ESTIMATE	2023 BUDGET
REVENUES			
REVENUES	\$ 20,256	\$ 21,690	\$ 22,700
TRANSFER IN	0	0	0
SUB-TOTAL	20,256	21,690	22,700
BEGINNING BALANCE AS OF 12/31/PREV YEAR	101,862	97,757	108,016
TOTAL REVENUE	122,118	119,447	130,716
EXPENDITURES			
EXPENDITURE	24,009	11,431	40,000
TRANSFER OUT	0	0	0
TOTAL EXPENSE	24,009	11,431	40,000
ENDING CASH BALANCE	98,109	108,016	90,716
AMORTIZ.&RESRV (+)	0	0	0
AUDIT ADJUSTMENT (+)	0	0	0
YEAR END BALANCE	\$ 98,109	\$ 108,016	\$ 90,716

	2021 ACTUAL	2022 ESTIMATE	2023 BUDGET
72-30-100	STATE LOTTERY PROCEEDS	19,943	22,500
72-30-200	INTEREST EARNINGS	313	200
72-30-990	BEGINNING FUND BALANCE	0	
	TOTAL CONSERVATION TRUST REVENUE	20,256	22,700
	CONSERVATION TRUST EXPENDITURES		
72-40-240	CTF UPDATES	0	10,000
72-40-610	CONTINGENCY RESERVES	0	10,000
72-40-700	CAPITAL OUTLAY	24,009	20,000
	TOTAL CONSERVATION TRUST EXPENDITURES	\$24,009	\$40,000
	NET TOTAL CON. TR. FUNDS	(3,753)	(17,300)