

MAYOR

BRANDON HILL

MAYOR PRO TEM

JARED JEFFERSON

TRUSTEES

ARIELLA GONZALES-VONDY

BRITTANI KUSEL

BRADEN BRENT

MAURA HERNANDEZ

SUSAN WATSON

TOWN MANAGER

GILLIAN LAYCOCK

TOWN CLERK, TREASURER

DENCIA RAISH

I hereby certify that the attached is a true and correct copy of the 2024 Budget for the Town of Akron, Colorado, adopted by the Board of Trustees of the Town of Akron on December 04, 2023.

Dencia J Raish, CMC

Town Clerk/Clerk

Resolution to Adopt 2024 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, 2024, and ending on the last day of December, 2024.

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

Whereas, the Town Manager and Town Clerk, have submitted a proposed budget to this governing body on October 11, 2023 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 6, 2023 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	\$6,210,608
Water Fund	1,113,622
Sewer Fund	575,206
Cemetery Trust Fund	0
Firemen's Pension Fund	60,480
Conservation Trust Fund	41,600
Total All Funds	\$8,021,516

That estimated revenues for each fund are as follow:

General Fund	
Sources other than general property tax	\$ 4,101,786
From general property tax	573,420
From other property tax	64,738
From unappropriated surplus	1,470,664
Total General Fund	\$ 6,210,608
 Water Fund	
Charges for services	\$ 375,000
Sources other than Property Tax	144,627
From unappropriated surplus	613,995
Total Water Fund	\$ 1,133,622

Resolution to Adopt 2024 Budget

Sewer Fund

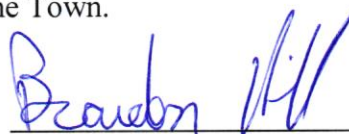
Charges for services	\$ 343,000
Sources other than Property Tax	5,512
From unappropriated surplus	226,694
Total Sewer Fund	\$ 575,206

Cemetery Trust Fund

Sources other than Property Tax	\$ 1,196
To unappropriated surplus	(1,196)
Total Cemetery Trust Fund	\$ 0.00

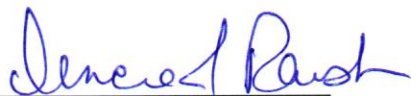
That the budget of \$8,021,516 as submitted, amended, and hereinabove summarized by fund, hereby is approved and adopted as the budget of the Town of Akron, Colorado for the year stated above.

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/Treasurer



Adopted this 4th day of December, 2023

Resolution to Appropriate Sums of Money for 2024 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 2024 budget year.

Whereas, the Board of Trustees has adopted the annual budget in accordance with the Local Government Budget Law, on December 4, 2023; 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	\$ 2,644,722
Capital Outlay	3,057,248
Reserve/Amortization	508,638
Total General Fund	\$ 6,210,608

Water Fund

Current Operating Expense	\$ 491,602
Capital Outlay	456,000
Reserves/Amortization	186,020
Total Water Fund	\$ 1,133,622

Sewer Fund

Current Operating Expense	\$ 404,006
Capital Outlay	0
Reserves/Amortization	171,200
Total Sewer Fund	\$ 575,206

Cemetery Trust Fund

Current Operating Expense	\$ 0
Capital Outlay	0
Total Cemetery Trust Fund	\$ 0

Firemen's Pension Fund

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

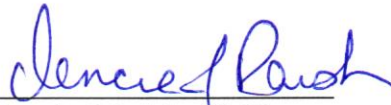
Resolution to Appropriate Sums of Money for 2024 Budget

Conservation Trust Fund

Current Operating Expenses	\$ 10,400
Capital Outlay	20,800
Reserve/Amortization	10,400
Total Conservation Trust Fund	\$ 41,600

\$8,021,516

ATTEST:



Dencia J Raish, CMC
Town Clerk/Treasurer



Adopted this 4th day of December 2023



Brandon Hill, Mayor

Resolution to Set Mill Levies

A resolution levying General Property Taxes for the Year 2024 to help defray the costs of government for the Town of Akron, Colorado for the 2024 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 04, 2023, and;

Whereas, the amount of money necessary to balance the budget for general operating expenses, voter-approved programs, and Firemen's Pension payments is \$598,953 and;

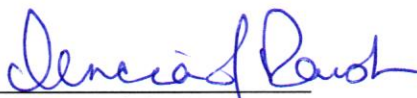
Whereas, the 2022 valuation for assessment for the Town of Akron, Colorado as certified by the County Assessor is \$10,963,425

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

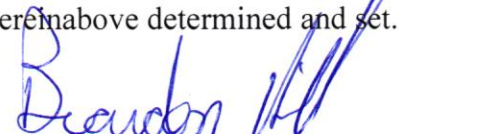
That for the purpose of meeting all expenses of the Town of Akron, Colorado during the 2024 budget year, there is hereby levied a tax of 60.537 mills upon each dollar of the total valuation for assessment of all taxable property within the Town for the year 2023.

That the Town Clerk/Treasurer 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/Treasurer


Brandon Hill, Mayor



Adopted on the 4th day of December, 2023.

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

of the Board of Trustees

(governing body)^B

Town of Akron

(local government)^C

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ assessed valuation of:

10,963,425

(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:

10,963,425

(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: 12/06/2023 for budget/fiscal year 2024.

(no later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)**LEVY²****REVENUE²**

1. General Operating Expenses ^H	54.632 mills	\$ 598,953
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< > mills	\$ < >
SUBTOTAL FOR GENERAL OPERATING:	<input type="text"/> mills	\$ <input type="text"/>
3. General Obligation Bonds and Interest ^J	_____ mills	\$ _____
4. Contractual Obligations ^K	_____ mills	\$ _____
5. Capital Expenditures ^L	_____ mills	\$ _____
6. Refunds/Abatements ^M	_____ mills	\$ _____
7. Other ^N (specify): <u>Senior & Community Center</u>	1.501 mills	\$ 16,456
<u>Recreation Programs</u>	4.404 mills	\$ 48,282

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

60.537

mills

\$

663,691

Contact person:
(print)

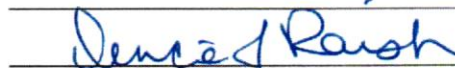
Dencia J Raish

Daytime
phone:

(970)

345-2624

Signed:



Title:

Town Clerk/Treasurer

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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GILLIAN LAYCOCK
TOWN CLERK, TREASURER
DENCIA RAISH

2024 Budget Message

Dear council and community members,

I carry many responsibilities as Town Manager but none, perhaps, as important as ensuring that money entrusted to us by taxpayers is spent wisely, strategically, and in response to community needs. Today, we present you with a proposed 2024 Budget that strives to do just that.

The 2024 budget for the Town of Akron was prepared in collaboration and partnership by Town Clerk, Dencia Raish and myself, along with reports and information provided by staff. This budget is prepared on the full accrual method of accounting.

The draft budget was evaluated during the October Budget Workshop, edited, and presented to the Akron Board of Trustees at the October and November regular meetings. This final budget is proposed to be adopted at the regular Town Board meeting to be held on December 4th, 2023.

Looking ahead to the coming year, our main goal is to keep our promises by making life better and improving the services we offer to the people who live here, run businesses, and visit our great community. Our top commitment is to maintain a strong infrastructure and utility system to support everyone's needs.

Our primary focus is on taking care of the basics and doing our best to keep them in good shape. This means investing in our operations and scheduling regular maintenance for important things like roads, weed control, mowing, sidewalks, snow removal, and more. Our top priority is to ensure that we provide the best services that our community members are paying for. This 2024 proposed budget reflects our commitment to the essential priorities that keep Akron running smoothly. By wisely using our resources, we can strengthen our town and create a resilient and thriving community for everyone.

We've also pledged to pay attention to aspects of community development that help our town stay strong. This includes supporting the revitalization of our downtown area to create more economic opportunities and offering lively amenities and recreational activities for everyone to enjoy. Another commitment is to preserve our unique way of life and our rural Colorado culture. We plan to do this by taking a close look at land use and development policies and procedures, making sure that the Town of Akron remains a wonderful place to live.

In short, this budget makes good on our promise to do better, to be better – in service to all.

Tough choices - As proud as I am of this proposal, its creation was not easy. The proposed 2024 Budget represents a deep and collaborative effort to understand financial forecasts, assess community needs, weigh sometimes competing priorities, and make difficult choices. The decisions are challenging because we are blessed with a workforce and highly engaged community who continually generate creative and

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enticing ideas to make local government even better. While the possibilities for enhancing our services are endless, funding is not.

This is certainly true as we look to 2024. The availability of reduced property tax revenues is compounded by slowing sales and use tax revenue growth, uncertainty around overall economic conditions, and our responsibility to fulfill many existing commitments.

These commitments include continued funding for projects we started in 2022 and 2023, with primary focus on our Water and Waste Water systems. We are acutely aware of the importance of maintaining and, in some cases, replacing horizontal infrastructure that serve our community already. We also look to areas that are in need of improvement like our playground equipment.

And we must continue to support our most valuable asset – our workforce.

This list alone requires us to be especially prudent in the upcoming year – and likely for the next couple of years.

On top of this, we face uncertainty around a critical source of revenue. In November, Colorado voters rejected Proposition HH, in response, measures were adopted during a State Government Special Session to reduce municipal property tax in other ways, this has had significant negative impacts on our General Fund and tax funded department revenues. As a result of this, the town will need to make up the difference in funding to continue key service areas. What this means is that we are making choices in a constrained environment, and we must be strategic.

We should, of course, explore new sources of funding, but we cannot simply hope that revenues increase or that taxpayers will bless us with more. We need to examine all our work with a critical eye and approach the start of the new year to budget for resilience. And as we gain better insights into programmatic outcomes, we must be willing to make courageous decisions to redefine or stop programs or services that are not meeting our expectations or are no longer necessary. The proposed 2024 Budget is a step in this direction.

Numbers, at a glance - The total 2024 Budget revenues across all funds is \$ 9,195,656, with total revenue expenses of \$8,021,516, with a total year-end balance of \$2,039,998. This budget includes a change in budgeting practice primarily impacting Utilities as a result of the information provided in the Water/Wastewater Masterplan completed in late 2023. We have also responded to the need of creating a new department – Golf Course, ensuring this town owned investment remains a viable asset for the future of all residents. We are also investing in major airport improvements at the Central Plains Regional Airport, with the majority of these expenses being covered by Federal and State grants.



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It's important to understand that the overall budget includes voter-earmarked revenues and enterprise funds for specific Town services and assets, including utilities, recreation, fire protection, and the senior center. This revenue must be used for these purposes.

It also includes money set aside in reserves. Reserves create a safety net in case of emergencies or other unforeseen circumstances.

The General Fund is the portion of the budget that covers many of the Town's other function areas, including the maintenance of facilities, parks, public safety, and more. This fund is largely driven by sales, use tax and property tax revenue, so the total amount can fluctuate from year to year. Because the Town has more discretion about how to allocate General Fund dollars, it can be helpful to focus most on the choices made in this area of spending.

The total 2024 proposed General Fund expenditures are just under 65% higher than the 2023 estimate. The majority of this increased spending is in the airport projects totaling \$2,757,879.

More detailed information, including proposed spending by department, can be found within each departments budget.

A decision-making framework - The 2024 Budget represents the first year of implementation of outcome-based budgeting. It leans heavily into my strategic planning for the town's sustainability and resilience framework, which seeks to support actions that ensure Akron is:

- Safe
- Healthy and Socially Thriving
- Livable
- Accessible and Connected
- Responsibly Governed
- Economically Vital

In crafting this budget proposal, we actively involved each employee in meaningful discussions to understand their needs for effectively performing their job and maintaining the town at its best. Our focus was on eliciting their insights regarding the desired outcomes of their roles. Looking forward, our approach is one of teamwork.

Residents rely on local government for important day-to-day services, including clean drinking water, public safety, transportation, affordable housing, parks, and outdoor spaces to enjoy, recreation facilities, and more. This recommended budget supports the basic continuation of these core services, while also seeking to address many complex issues we face in the future.



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The following is a summary, by topic, of some of the most significant expenditures:

Investments in employees and infrastructure - To serve community successfully, local government requires talented people and well-maintained infrastructure.

The proposed 2024 Budget allocates more than \$2 million in enhancements, many of which provide direct support to Town staff. We have allocated a 3% Cost of Living Adjustment for all employees, with the allocation for opportunity for a mid-year performance-based pay raise of up to 4% for the highest performing staff. The proposed 2024 budget also included a 4.5% increase to the cost of employee health coverage. Property insurance coverage for the town increased over 21% and Workman's Compensation increased 15.5%.

The Town of Akron contracts with the Washington County Sheriff's Office for law enforcement and public safety services, the 2024 contract presented by the WCSO includes an 8% increase, reflected in this proposed budget. The last law enforcement contract increase was 3%, in 2019.

The Town of Akron and Akron Rural Fire Protection District collectively purchased a new fire truck for the department in 2023 for \$403,960.35. The Town and ARFPD paid \$108,960.35 (split 50/50) in 2023 and financed \$295,000.00 for 10 years with interest at 6.25%. The Fire Department has asked for the towns support in grant writing to help with associated costs of general maintenance and improvements need to equipment. The Town of Akron is committed to support where we can to ensure our firefighters and our community are safe and protected.

While we applied a critical eye to requests for new positions, the proposed enhancements include 3 new FTEs to meet the most urgent needs, these positions will help spread the workload and serve in Public Works, Utilities and Recreation. We will also continue to allocate resources for retention, as well as increased professional and leadership development opportunities. We have also invested in community and economic development, anchored in downtown revitalization and the Colorado Main Street program. To support this work, we have restructured the scope of work of a pre-existing position and expanded that positions title and responsibilities.

Turning to infrastructure, the proposed 2024 Budget will make several necessary, and exciting, investments and projects possible. These include:

- A new ¾ ton pick-up with snow plow to better service our entire community and ensure safety and emergency operations and access during severe weather events. This new plow will ad to the two used pick-up plows purchased in late 2023 to immediately improve town road maintenance services.
- The purchase and loan combination for a new trash truck has also been included, planned for October 2024.



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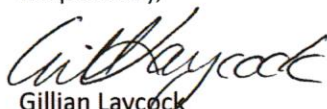
TOWN MANAGER

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- Design, engineering and construction for a mid-field apron and new terminal building at the Colorado Plains Regional Airport.
- A new fence along the west perimeter of the Akron Cemetery.
- Construction of a new drinking water disinfection system. Design and engineering of this project was completed in late 2023. This project is mandated by the Colorado Department of Public Health and Environment, with the requirement of completion by March 2024. We will be granted compliance status as this project is underway, although anticipated to be completed by late Summer 2024. This modification also requires our town water operators to hold a Class C Operator License.
- An accessible dock has been ordered and will be installed in spring 2024 at the Akron Pond.
- Main Street District lighting improvements.
- Relocation of Town Hall to its new location, including design project development of that building.
- Pavement management program support.

In closing, I invite you to dive deeper into the proposed 2024 Budget. I hope you will join me in feeling proud about the important work we have committed to, together, while also understanding the limited financial capacity the near future will hold. This spending plan holds both these truths in one hand.

Respectfully,


Gillian Laycock
Town Manager

General Fund (1)

REVENUES

	2022 ACTUAL	2023 ESTIMATE	2024 BUDGET
31 TAXES	\$ 1,467,097	\$ 1,518,500	\$ 1,384,754
32 LICENSES & PERMITS	16,965	31,190	12,009
33 INTERGOVERNMENTAL REV.	362,826	123,652	2,803,547
34 CHARGES FOR SERVICE	321,281	316,407	484,760
35 FINES & FORFEITURES	6,973	9,932	16,160
36 MISCELLANEOUS REVENUE	49,889	141,002	38,714
TOTAL REVENUE	<u>\$ 2,225,030</u>	<u>\$ 2,140,684</u>	<u>\$ 4,739,944</u>

EXPENDITURES

	2022 ACTUAL	2023 ESTIMATE	2024 BUDGET
44 ADMINISTRATION	206,944	348,775	602,617
49 NON-DEPARTMENTAL	19,399	22,174	254,238
53 GOLF COURSE	0	15,551	271,600
54 POLICE DEPT	222,902	219,315	237,907
55 FIRE	99,193	146,048	127,643
60 SANITATION	275,275	292,699	451,976
61 STREET	285,363	420,427	664,550
62 AIRPORT	64,051	53,430	2,757,879
63 BUILDING	27,106	311,932	42,992
64 PARKS	163,647	146,207	273,606
65 CEMETERY	67,555	33,170	64,115
66 RECREATION	47,820	53,799	54,566
67 SWIMMING POOL	70,490	78,612	118,394
68 LIBRARY	86,840	77,912	107,625
80 RESERVE ACCOUNTS	0	0	180,900
TOTAL EXPENSE	<u>\$ 1,636,584</u>	<u>\$ 2,220,051</u>	<u>\$ 6,210,608</u>

Difference (Rev-Exp) 588,446 (79,367) (1,470,664)

REVENUES

	2022 ACTUAL	2023 ESTIMATE	2024 BUDGET
REVENUES	\$ 2,225,030	\$ 2,140,684	\$ 4,739,944
TRANSFER IN	0	0	0
SUB-TOTAL	<u>2,225,030</u>	<u>2,140,684</u>	<u>4,739,944</u>

Tabor Reserve
Unreserved

BEGINNING BALANCE

	2022 ACTUAL	2023 ESTIMATE	2024 BUDGET
AS OF 12/31/PREV YEAR	<u>2,189,976</u>	<u>2,477,098</u>	<u>2,397,730</u>
TOTAL REVENUE	4,415,006	4,617,781	7,137,674
EXPENDITURES			
EXPENDITURE	1,636,584	2,220,051	6,210,608
TRANSFER OUT	0	0	0
TOTAL EXPENSE	<u>1,636,584</u>	<u>2,220,051</u>	<u>6,210,608</u>
ENDING CASH BALANCE	2,778,422	2,397,730	927,067
AMORTIZ.&RESRV (+)	0	0	508,638
AUDIT ADJUSTMENT (+)	0	0	0
YEAR END BALANCE	<u>\$ 2,778,422</u>	<u>\$ 2,397,730</u>	<u>\$ 1,435,704</u>

		2022	2023	2024
	TAXES	ACTUAL	ESTIMATE	BUDGET
10-31-100	GENERAL PROPERTY TAX	608,216	610,477	573,420
10-31-110	SR. CENTER PROPERTY TAX	17,455	17,067	16,456
10-31-120	REC. PROGRAM PROPERTY TAXES	50,535	50,109	48,282
10-31-200	SPECIFIC OWNERSHIP TAX	81,343	84,203	65,520
10-31-300	LICENSE FEES	8,266	7,027	7,072
10-31-400	FRANCHISE TAXES	73,054	72,254	73,000
10-31-500	SEVERENCE TAX	16,240	29,868	25,000
10-31-600	CITY SALES TAX	489,591	517,997	460,803
10-31-610	SALES TAX - RECREATION	122,398	129,498	115,201
	TOTAL TAXES	1,467,097	1,518,500	1,384,754
	LICENSES & PERMITS			
10-32-100	LIQUOR LICENSES	3,922	3,535	1,479
10-32-200	BUILDING PERMITS	10,307	25,268	8,320
10-32-400	OCCUPATION TAXES	1,950	1,300	1,690
10-32-600	ANIMAL LICENSES	786	1,088	520
	TOTAL LICENSES & PERMITS	16,965	31,190	12,009
	INTERGOVERNMENTAL SERVICES			
10-33-100	STATE GRANTS	22,293	0	1,562,555
10-33-200	HIGHWAY USERS TAX	72,477	70,913	72,256
10-33-300	CIGARETTE TAX	1,241	1,611	1,456
10-33-400	COUNTY ROAD & BRIDGE	1,519	1,518	2,080
10-33-500	RURAL FIRE DISTRICT	46,025	41,694	52,000
10-33-650	COUNTY USE TAX COLLECTED	2,733	7,916	5,200
10-33-700	FEDERAL GRANTS	216,538	0	1,108,000
	TOTAL INTERGOVERNMENTAL REVENUE	362,826	123,652	2,803,547
	CHARGES FOR SERVICES			
10-34-100	SANITATION - TRASH FEES	280,770	281,115	296,100
10-34-110	RECYCLING FEES	564	1,903	520
10-34-200	RECREATION FEES	10,040	10,255	10,400
10-34-300	SWIMMING POOL FEES	22,588	17,283	20,800
10-34-400	LATE FEES	7,259	5,852	6,240
10-34-500	MISC. FEES	60	0	0
10-34-600	GOLF MEMBERSHIP DUES	0	0	50,000
10-34-605	GREEN FEES	0	0	4,000
10-34-610	LEAGUE FEES	0	0	4,000
10-34-615	TOURNAMENT FEES	0	0	40,000
10-34-620	GOLF RENTALS	0	0	1,000
10-34-625	ALCOHOL SALES	0	0	30,000
10-34-630	POP/SNACK SALES	0	0	10,000
10-34-635	MEAL SALES	0	0	3,200
10-34-640	MERCHANDISE SALES	0	0	500
10-34-645	CART STORAGE/ELECTRICITY FEES	0	0	1,000
10-34-650	HANDICAP FEES	0	0	500
10-34-655	DRIVING RANGE FEES	0	0	5,000
10-34-660	DONATIONS/FUNDRAISING	0	0	1,000
10-34-665	MISC. INCOME	0	0	500
	TOTAL CHARGES FOR SERVICES	321,281	316,407	484,760
	FINES & FORFEITURES			
10-35-100	MUNICIPAL TRAFFIC FINES	2,539	7,135	12,000
10-35-300	OTHER FINES & FORFEITS	4,434	2,797	4,160
	TOTAL FINES & FORFEITURES	6,973	9,932	16,160

	MISCELLANEOUS REVENUE			
10-36-100	DONATIONS	5,472	14,388	2,080
10-36-200	RENTS	0	19,221	0
10-36-250	RENT FROM AIRPORT GAS	2,233	1,732	3,120
10-36-300	STATE AVIATION TAX REF.	10,458	5,202	6,240
10-36-350	SALE OF CEMETERY SPACES	2,600	0	1,040
10-36-400	SALE OF OTHER ASSETS	8,047	6,713	5,200
10-36-450	REFUNDS	15,578	29,793	17,680
10-36-455	GRANTS NOT INTER.GOVMT.	0	0	0
10-36-500	INTEREST EARNINGS	4,358	11,148	2,080
10-36-505	INTEREST EARNINGS - MLB TRUST	688	14	208
10-36-550	MAPS, COPIES, & FAXES	79	0	26
10-36-600	OIL ROYALTY PAYMENTS	0	0	0
10-36-650	50/50 CUSTOMER PROGRAMS	0	1,862	1,040
10-36-900	SUNDRY REVENUE	357	50,929	0
10-36-910	UNRECORDED REVENUE	18	0	0
	<u>TOTAL MISCELLANEOUS REVENUE</u>	49,889	141,002	\$38,714
	CONTRIBUTIONS & TRANSFERS			
	SUBTOTAL FOR ALL REVENUES	2,225,030	2,140,684	4,739,944
10-39-990	RESERVED BEG. FUND BALANCE	0	0	\$0
10-39-995	UNRESERVED BEG. FUND BALANCE	0	0	\$0
	<u>TOTAL CONTRIBUTIONS & TRANSFERS</u>	0	0	\$0
	GENERAL FUND REVENUE TOTALS	2,225,030	2,140,684	4,739,944

		2022 ACTUAL	2023 ESTIMATE	2024 BUDGET
ADMINISTRATION				
10-44-110	SALARIES AND WAGES	77,758	140,890	229,900
10-44-120	SENIOR CENTER SALARIES	13,333	14,487	15,000
10-44-130	EMPLOYEE BENEFITS	10,505	17,074	30,800
10-44-135	FICA EXPENSE	6,951	11,887	17,600
10-44-210	DUES	6,173	6,828	15,000
10-44-220	PUBLISHING & LEGAL	21,263	25,730	26,000
10-44-240	SUPPLIES & MEETING EXPENSE	11,033	21,740	18,000
10-44-241	TRAINING FEES	0	0	1,000
10-44-245	OPERATING EXPENSE & SUPPLIES	0	792	10,000
10-44-290	TELEPHONE POSTAGE CC FEES	6,729	7,465	8,190
10-44-295	BANK FEES	63	0	208
10-44-315	AUDIT	9,000	9,500	10,500
10-44-510	INSURANCE & BONDS	7,184	8,407	8,843
10-44-600	MISCELLANEOUS EXPENSE	948	4,233	1,040
10-44-610	LIQUOR LICENSE TRANSFER	1,740	1,936	2,080
10-44-615	ELECTION EXPENSE	1,452	444	2,500
10-44-620	MUNICIPAL COURT EXPENSE	23,215	20,347	26,000
10-44-625	BUILDING INSPECTION FEE	4,231	8,918	10,816
10-44-630	GENERAL FUND INS. DEDUCT	1,317	810	1,040
10-44-635	COMMUNITY DEVELOPMENT & MAIN ST.	1,263	12,794	100,500
10-44-645	ECONOMIC DEVELOPMENT	0	17,695	26,000
10-44-650	COUNTY USE TAX REMITTANCE	2,783	7,649	6,240
10-44-700	CAPITAL OUTLAY	0	9,150	35,360
	TOTAL ADMINISTRATION	206,944	348,775	602,617

NON-DEPARTMENTAL				
10-49-110	DISCRETIONARY COMPENSATION	3,275	0	0
10-49-140	VISION & DENTAL EXPENSE	11,179	18,286	32,000
10-49-200	COMMUNITY EVENTS	4,944	3,700	5,200
10-47-450	REFUNDS FROM TOWN OF AKRON	0	189	500
10-49-550	AMORTIZATION	0	0	216,538
10-49-610	RESERVE FOR DEDUCTIBLE	0	0	0
TOTAL NON-DEPARTMENTAL		19,399	22,174	254,238

GOLF COURSE			
10-53-110	SALARIES AND WAGES	0	75,400
10-53-130	EMPLOYEE BENEFITS	0	19,800
10-53-135	FICA EXPENSE	0	5,800
10-53-240	SPRINKLER MAINTENANCE	0	30,000
10-53-242	GROUNDS MAINTENANCE	0	15,000
10-53-245	OPERATING EXPENSE & SUPPLIES	1,030	35,000
10-53-250	VEHICLE EXPENSE	20	8,000
10-53-280	UTILITIES & LIGHTING	0	9,600
10-53-290	TELEPHONE & POSTAGE	0	3,000
10-53-510	INSURANCE & BONDS	0	5,000
10-53-550	AMORTIZATION	0	10,000
10-53-700	CAPITAL OUTLAY	14,500	50,000
10-53-770	ENGINEERING/PLANNING COST	0	5,000
10-53-800	INTEREST EXPENSE	0	0
10-53-810	LEASE PMT.	0	0
	TOTAL GOLF COURSE	0	271,600
POLICE DEPARTMENT			
10-54-245	DOG POUND EXPENSE	6,470	4,160
10-54-330	POLICE CONTRACT	216,432	233,747
	TOTAL POLICE DEPARTMENT	222,902	237,907
FIRE DEPARTMENT			
10-55-245	OPERATING EXPENSE & SUPPLIES	8,058	13,728
10-55-250	VEHICLE EXPENSE	21,576	20,800
10-55-280	UTILITIES & LIGHTING	7,358	6,656
10-55-290	TELEPHONE & POSTAGE	566	1,300
10-55-510	INSURANCE & BONDS	7,402	9,880
10-55-550	AMORTIZATION	0	0
10-55-600	MISCELLANEOUS EXPENSE	1,000	3,000
10-55-610	FIRE EQUIPMENT	38,233	41,600
10-55-700	CAPITAL OUTLAY	15,000	10,400
10-55-800	INTEREST EXPENSE	0	9,219
10-55-810	FIRE TRUCK LOAN PAYMENT	0	11,060
	TOTAL FIRE DEPARTMENT	99,193	127,643
SANITATION			
10-60-110	SALARIES AND WAGES	117,290	151,500
10-60-130	EMPLOYEE BENEFITS	33,747	58,200
10-60-135	FICA EXPENSE	8,972	11,600
10-60-240	LANDFILL EXPENSE	40,676	46,800
10-60-241	TRAINING FEES	0	9,000
10-60-245	OPERATING EXPENSE & SUPPLIES	22,420	20,000
10-60-247	RECYCLING COSTS	11	23,000
10-60-250	VEHICLE EXPENSE	25,160	20,800
10-60-280	UTILITIES & LIGHTING	1,442	2,080
10-60-290	TELEPHONE & POSTAGE	1,302	1,560
10-60-510	INSURANCE & BONDS	10,734	13,520
10-60-520	BAD DEBT EXPENSE	124	520
10-60-550	AMORTIZATION	0	80,000
10-60-700	CAPITAL OUTLAY	0	0
10-60-710	INTEREST EXPENSE ADDED 2021	1,419	896
10-60-810	TRASH TRUCK LEASE PMT.	11,978	12,500
	TOTAL SANITATION	275,275	451,976

		2022	2023	2024
	STREET	ACTUAL	ESTIMATE	BUDGET
10-61-110	SALARIES AND WAGES	103,359	108,345	103,400
10-61-130	EMPLOYEE BENEFITS	25,682	20,840	34,200
10-61-135	FICA EXPENSE	7,907	8,995	8,000
10-61-241	TRAINING FEES	0	0	1,000
10-61-245	OPERATING EXPENSE & SUPPLIES	16,469	21,414	18,000
10-61-250	VEHICLE EXPENSE	17,973	35,663	18,720
10-61-280	UTILITIES & LIGHTING	44,281	40,941	48,048
10-61-290	TELEPHONE & POSTAGE	177	333	520
10-61-410	ROAD REPAIRS & MAINTENANCE	17,289	99,076	250,000
10-61-510	INSURANCE & BONDS	11,185	12,365	13,659
10-61-550	AMORTIZATION	0	0	31,200
10-61-650	IMPROVEMENTS	9,904	23,123	20,000
10-61-700	CAPITAL OUTLAY	31,137	7,724	69,000
10-61-770	ENGINEERING/PLANNING COST	0	1,125	8,320
10-61-800	INTEREST EXPENSE	0	6,489	6,478
10-61-810	STREET EQUIPMENT LEASE PMT.	0	33,994	34,005
	TOTAL STREET	285,363	420,427	664,550
	AIRPORT			
10-62-240	FBO EXPENSE	24,000	24,000	24,960
10-62-245	OPERATING EXPENSE & SUPPLIES	7,350	11,652	10,400
10-62-280	UTILITIES & LIGHTING	2,090	2,225	2,600
10-62-510	INSURANCE & BONDS	5,840	6,644	7,431
10-62-550	AMORTIZATION	0	0	0
10-62-700	CAPITAL OUTLAY - UPKEEP	0	1,500	15,600
10-62-710	CAPITAL OUTLAY - FEDERAL GRANT	0	6,668	1,108,000
10-62-720	CAPITAL OUTLAY - STATE GRANT	22,293	370	1,397,555
10-62-730	CAPITAL OUTLAY - LOCAL PORTION	2,477	370	191,333
10-62-800	INTEREST EXPENSE	0	0	0
	TOTAL AIRPORT	64,051	53,430	2,757,879
	BUILDING			
10-63-245	OPERATING EXPENSE & SUPPLIES	6,777	16,148	12,000
10-63-270	SR. CENTER BUILDING	4,521	701	5,200
10-63-280	UTILITIES & LIGHTING	4,649	5,343	7,072
10-63-510	INSURANCE & BONDS	2,426	2,853	3,120
10-63-550	AMORTIZATION	0	0	0
10-63-700	CAPITAL OUTLAY	0	285,763	15,600
10-63-770	ENGINEERING/PLANNING COST	8,733	1,125	0
	TOTAL BUILDING	27,106	311,932	42,992
	PARKS			
10-64-110	SALARIES AND WAGES	55,624	57,473	111,500
10-64-130	EMPLOYEE BENEFITS	22,692	18,418	29,400
10-64-135	FICA EXPENSE	4,255	4,396	8,600
10-64-240	POND OPERATING & EXPENSES	12,423	8,444	15,400
10-64-241	TRAINING FEES	0	0	1,000
10-64-245	OPERATING EXPENSE & SUPPLIES	22,106	20,981	19,500
10-64-250	VEHICLE EXPENSE	2,881	3,150	4,992
10-64-280	UTILITIES & LIGHTING	3,738	4,098	5,054
10-64-290	TELEPHONE & POSTAGE	716	969	520
10-64-510	INSURANCE & BONDS	2,857	3,058	3,640
10-64-550	AMORTIZATION	0	0	0
10-64-700	CAPITAL OUTLAY	23,616	25,220	74,000
10-64-770	ENGINEERING/PLANNING COST	12,738	0	0
	TOTAL PARKS	163,647	146,207	273,606

	CEMETERY			
10-65-240	CEMETERY REIMBURSABLES	500	40	1,200
10-65-241	TRAINING FEES	0	0	1,000
10-65-245	OPERATING EXPENSE & SUPPLIES	7,672	3,958	6,240
10-65-250	VEHICLE EXPENSE	4,236	3,895	3,640
10-65-280	UTILITIES & LIGHTING	363	755	437
10-65-510	INSURANCE & BONDS	1,324	1,458	1,598
10-65-700	CAPITAL OUTLAY	47,130	23,064	50,000
10-65-770	ENGINEERING/PLANNING COST	6,330	0	0
	TOTAL CEMETERY	67,555	33,170	64,115
	RECREATION			
10-66-110	SALARIES AND WAGES	13,354	12,386	15,000
10-66-130	EMPLOYEE BENEFITS	27	25	100
10-66-135	FICA EXPENSE	1,022	948	1,200
10-66-241	TRAINING FEES	0	0	1,000
10-66-245	OPERATING EXPENSE & SUPPLIES	21,133	18,387	20,800
10-66-510	INSURANCE & BONDS	1,215	1,241	1,466
10-66-700	CAPITAL OUTLAY	11,070	20,813	15,000
	TOTAL RECREATION	47,820	53,799	54,566
		2022	2023	2024
	SWIMMING POOL	ACTUAL	ESTIMATE	BUDGET
10-67-110	SALARIES AND WAGES	23,642	24,979	43,000
10-67-130	EMPLOYEE BENEFITS	47	50	100
10-67-135	FICA EXPENSE	1,809	1,911	3,300
10-67-240	POOL UPDATES EXPENSE	0	4,576	5,200
10-67-241	TRAINING FEES	0	0	1,000
10-67-245	OPERATING EXPENSE & SUPPLIES	17,471	16,108	17,940
10-67-280	UTILITIES & LIGHTING	13,825	16,930	18,470
10-67-510	INSURANCE & BONDS	2,458	2,819	3,146
10-67-550	AMORTIZATION	0	0	0
10-67-700	CAPITAL OUTLAY	0	0	15,000
10-60-710	INTEREST EXPENSE ADDED 2021	1,149	958	838
10-67-810	BOC POOL LEASE PAYMENT	10,090	10,280	10,400
10-67-820	Y-W REVOLVING LEASE PAYMENT	0	0	0
10-67-830	CEM. TRUST LOAN PYMT	0	0	0
	TOTAL SWIMMING POOL	70,490	78,612	118,394
	LIBRARY			
10-68-110	SALARIES AND WAGES	37,342	48,508	57,500
10-68-130	EMPLOYEE BENEFITS	9,422	5,055	10,100
10-68-135	FICA EXPENSE	2,857	3,711	4,400
10-68-240	LIBRARY CONTRIBUTIONS	16,000	16,000	16,640
10-68-241	TRAINING FEES	0	0	1,000
10-68-245	OPERATING EXPENSE & SUPPLIES	2,703	2,262	5,200
10-68-510	INSURANCE & BONDS	1,830	2,376	2,385
10-68-700	CAPITAL OUTLAY	16,686	0	10,400
	TOTAL LIBRARY	86,840	77,912	107,625
	RESERVE ACCOUNT			
10-80-610	EMERGENCY RESERVES (TABOR 3%)	0	0	\$180,900
10-80-615	RESERVE INCREASES	0	0	\$0
	TOTAL RESERVE ACCOUNT	0	0	\$180,900
	GENERAL FUND REVENUE TOTALS	2,225,030	2,140,684	4,739,944
	GENERAL FUND EXPENDITURE TOTALS	1,636,584	2,220,051	6,210,608
	NET TOTAL GENERAL FUNDS	588,446	-79,367	(1,470,664)

Water Fund (2)

REVENUES		2022 ACTUAL	2023 ESTIMATE	2024 BUDGET
51-30	Water Revenues	489,766	394,577	519,627
	TOTAL REVENUE	<u>\$ 489,766</u>	<u>\$ 394,577</u>	<u>\$ 519,627</u>
EXPENDITURES		2022 ACTUAL	2023 ESTIMATE	2024 BUDGET
51-40	Water Expenditures	395,868	405,274	1,133,622
	TOTAL EXPENSE	<u>\$ 395,868</u>	<u>\$ 405,274</u>	<u>\$ 1,133,622</u>
	Difference (Rev-Exp)	93,898	(10,697)	(613,995)

		2022 ACTUAL	2023 ESTIMATE	2024 BUDGET
REVENUES				
	REVENUES	\$ 489,766	\$ 394,577	\$ 519,627
	TRANSFER IN	0	0	0
	SUB-TOTAL	489,766	394,577	519,627
			AS OF 9/31/23	
BEGINNING BALANCE		350,109	439,894	429,197
	AS OF 12/31/PREV YEAR			
	TOTAL REVENUE	839,875	834,470	948,824
EXPENDITURES				
	EXPENDITURE	395,868	405,274	1,133,622
	TRANSFER OUT	0	0	0
	TOTAL EXPENSE	395,868	405,274	1,133,622
	ENDING CASH BALANCE	444,007	429,197	(184,798)
	AMORTIZ.&RESRV (+)	0	0	186,020
	AUDIT ADJUSTMENT (+)	0	0	0
	YEAR END BALANCE	<u>\$ 444,007</u>	<u>\$ 429,197</u>	<u>\$ 1,222</u>

		2022	2023	2024
	WATER REVENUE	ACTUAL	ESTIMATE	BUDGET
51-30-100	METERED WATER SALES	416,638	360,000	375,000
51-30-150	BULK WATER SALES	51,046	3,600	3,000
51-30-200	WATER TAP FEES	13,350	4,450	10,000
51-30-250	WATER RECONNECT FEE	1,110	475	2,080
51-30-300	SALE OF MATERIALS & SUPPLIES	2,031	0	520
51-30-400	INTEREST EARNINGS	970	1,406	364
51-30-450	GRANTS & LOANS	4,620	13,065	128,663
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	11,581	0
51-30-990	BEGINNING FUND BALANCE	0	0	0
51-39-200	CAPITAL ASSET DISPOSITIONS	0	0	0
	TOTAL WATER REVENUE	489,766	394,577	519,627
	WATER EXPENDITURES			
51-40-110	SALARIES AND WAGES	62,937	68,433	107,500
51-40-120	SALARIES & WAGES - WATER ADMIN	48,741	51,111	53,200
51-40-130	EMPLOYEE BENEFITS	33,883	32,400	45,000
51-40-135	FICA EXPENSE	8,543	9,145	12,300
51-40-240	WATER SYSTEM UPKEEP - infras.supplies	0	27,461	41,600
51-40-241	TRAINING FEES	0	0	1,000
51-40-245	OPERATING EXPENSE & SUPPLIES	87,301	34,214	31,200
51-40-250	VEHICLE EXPENSE	7,415	7,398	7,280
51-40-280	UTILITIES & LIGHTING	1,442	3,376	1,950
51-40-290	TELEPHONE POSTAGE CC FEES	3,206	3,935	4,368
51-40-510	INSURANCE & BONDS	9,996	11,473	11,960
51-40-520	BAD DEBT EXPENSE	139	147	104
51-40-550	AMORTIZATION	0	0	62,400
51-40-600	MISCELLANEOUS EXPENSE	330	0	520
51-40-610	TESTING EXPENSE	2,765	1,647	3,120
51-40-615	WATER PUMPING EXPENSE	89,414	71,528	99,840
51-40-625	RESERVE FOR DEDUCTIBLE	0	190	1,040
51-40-630	CONTINGENCY RESERVES	0	0	104,000
51-40-635	CWCB LOAN RESERVES	0	0	19,620
51-40-700	CAPITAL OUTLAY	0	0	256,000
51-40-740	CAP OUTLAY - EQUIPMENT & DEVEL	0	32,385	200,000
51-40-770	ENGINEERING/PLANNING COST	20,135	30,810	50,001
51-40-800	INTEREST EXPENSE	0	0	0
51-40-810	METER LOAN PAYMENT	0	0	0
51-40-820	CWCB LOAN PAYMENT	19,619	19,619	19,619
	TOTAL WATER EXPENDITURES	395,868	405,274	\$1,133,622
	NET TOTAL WATER FUNDS	93,898	(10,697)	(613,995)

Sewer Fund (3)

REVENUES

	2022 ACTUAL	2023 ESTIMATE	2024 BUDGET
52-30 Sewer Revenues	324,332	345,196	348,512
TOTAL REVENUE	<u>\$ 324,332</u>	<u>\$ 345,196</u>	<u>\$ 348,512</u>

EXPENDITURES

	2022 ACTUAL	2023 ESTIMATE	2024 BUDGET
52-40 Sewer Expenditures	299,738	368,260	575,206
TOTAL EXPENSE	<u>\$ 299,738</u>	<u>\$ 368,260</u>	<u>\$ 575,206</u>

Difference (Rev-Exp)	24,594	(23,064)	(226,694)
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	2022 ACTUAL	2023 ESTIMATE	2024 BUDGET
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REVENUES

REVENUES	\$ 324,332	\$ 345,196	\$ 348,512
TRANSFER IN	<u>0</u>	<u>0</u>	<u>0</u>
SUB-TOTAL	324,332	345,196	348,512

BEGINNING BALANCE

AS OF 12/31/PREV YEAR

TOTAL REVENUE	839,468	602,980	583,232
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EXPENDITURES

EXPENDITURE	299,738	368,260	575,206
TRANSFER OUT	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENSE	299,738	368,260	575,206

ENDING CASH BALANCE	539,730	234,720	8,026
AMORTIZ.&RESRV (+)	0	0	171,200
AUDIT ADJUSTMENT (+)	<u>0</u>	<u>0</u>	<u>0</u>

YEAR END BALANCE	<u>\$ 539,730</u>	<u>\$ 234,720</u>	<u>\$ 179,226</u>
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* loan from G.F. for sewer liner

		2022	2023	2024
	SEWER REVENUES	ACTUAL	ESTIMATE	BUDGET
52-30-100	MONTHLY SEWER BILLINGS	312,347	327,411	343,000
52-30-200	SEWER TAP FEES	2,000	0	1,040
52-30-300	INTEREST EARNINGS	805	1,585	520
52-30-400	FARMING & LEASE REVENUE	2,800	9,520	3,952
52-30-450	GRANTS & LOANS	6,380	6,680	0
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	324,332	345,196	348,512
52-37-300	DEPRECIATION	-122,270		

	SEWER EXPENDITURES			
52-40-110	SALARIES AND WAGES	67,671	68,259	71,600
52-40-130	EMPLOYEE BENEFITS	17,245	18,102	17,800
52-40-135	FICA EXPENSE	5,177	5,222	5,500
52-40-240	SEWER LINE UPKEEP	73,325	55,011	118,040
52-40-241	TRAINING FEES	0	0	1,000
52-40-245	OPERATING EXPENSE & SUPPLIES	25,224	36,238	33,000
52-40-250	VEHICLE EXPENSE	339	1,209	3,120
52-40-280	UTILITIES & LIGHTING	31,695	29,989	43,550
52-40-290	TELEPHONE POSTAGE CC FEES	3,776	3,499	4,160
52-40-510	INSURANCE & BONDS	5,559	6,038	6,708
52-40-520	BAD DEBT EXPENSE	66	30	104
52-40-550	AMORTIZATION	0	0	72,800
52-40-610	RESERVE FOR DEDUCTIBLE	0	0	1,040
52-40-615	CONTINGENCY RESERVES	0	0	0
52-40-635	RDA LOAN RESERVES	0	0	98,400
52-40-700	CAPITAL OUTLAY	560,965	4,858	0
52-40-770	ENGINEERING/PLANNING COST	-555,355	41,420	0
52-40-800	INTEREST EXPENSE	0	0	0
52-40-810	RDA LOAN PAYMENT	63,801	98,384	98,384
52-49-110	DISCRETIONARY COMPENSATION	250	0	0
	TOTAL SEWER EXPENDITURES	299,738	368,260	575,206
	DEPRECIATION	0	0	0
	NET TOTAL SEWER FUNDS	-97,676	-23,064	-226,694

Cemetery Trust Fund (4)

REVENUES		2022 ACTUAL	2023 ESTIMATE	2024 BUDGET
70-30 Cemetery Trust Revenues		2,997	980	1,196
TOTAL REVENUE		\$ 2,997	\$ 980	\$ 1,196
EXPENDITURES		2022 ACTUAL	2023 ESTIMATE	2024 BUDGET
70-40 Cemetery Trust Expenditures		0	0	0
TOTAL EXPENSE		\$ -	\$ -	\$ -
Difference (Rev-Exp)		2,997	980	1,196

REVENUES		2022 ACTUAL	2023 ESTIMATE	2024 BUDGET
REVENUES		\$ 2,997	\$ 980	\$ 1,196
TRANSFER IN		0	0	0
SUB-TOTAL		2,997	980	1,196
BEGINNING BALANCE		81,739	84,012	84,992
AS OF 12/31/PREV YEAR				
TOTAL REVENUE		84,736	84,992	86,188
EXPENDITURES				
EXPENDITURE		0	0	0
TRANSFER OUT		0	0	0
TOTAL EXPENSE		0	0	0
ENDING CASH BALANCE		84,736	84,992	86,188
AMORTIZ.&RESRV (+)		0	0	0
AUDIT ADJUSTMENT (+)		0	0	0
YEAR END BALANCE		\$ 84,736	\$ 84,992	\$ 86,188

		2022 ACTUAL	2023 ESTIMATE	2024 BUDGET
70-30-100	CEMETERY PERPETUAL CARE	1520	320	1040
70-30-200	INTEREST EARNINGS	237	660	156
70-30-300	DONATIONS	0	0	0
70-30-600	SALE OF ASSETS	1240	0	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	2997	980	1196
	CEMETERY TRUST EXPENDITURES			
70-40-240	CEMETERY UPDATES	0	0	0
70-40-245	OPERATING EXPENSE & SUPPLIES	0	0	0
70-40-510	INSURANCE & BONDS	0	0	0
70-40-700	CAPITAL OUTLAY	0	0	-
	TOTAL CEMETERY TRUST EXPENDITURES	-	-	-
	NET TOTAL CEM. TR. FUNDS	2,997	980	1,196

Fire Pension Fund (5)

REVENUES

	2022 ACTUAL	2023 ESTIMATE	2024 BUDGET
71-30 Fire Pension Revenues	71,251	65,152	76,048
TOTAL REVENUE	<u>\$ 71,251</u>	<u>\$ 65,152</u>	<u>\$ 76,048</u>

EXPENDITURES

	2022 ACTUAL	2023 ESTIMATE	2024 BUDGET
71-40 Fire Pension Expenditures	42,143	60,690	60,480
TOTAL EXPENSE	<u>\$ 42,143</u>	<u>\$ 60,690</u>	<u>\$ 60,480</u>

Difference (Rev-Exp)	29,108	4,462	15,568
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	2022 ACTUAL	2023 ESTIMATE	2024 BUDGET
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REVENUES

REVENUES	\$ 71,251	\$ 65,152	\$ 76,048
TRANSFER IN	0	0	0
SUB-TOTAL	71,251	65,152	76,048

BEGINNING BALANCE AS OF 12/31/PREV YEAR

TOTAL REVENUE	290,359	302,659	318,017
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EXPENDITURES

EXPENDITURE	42,143	60,690	60,480
TRANSFER OUT	0	0	0
TOTAL EXPENSE	42,143	60,690	60,480

ENDING CASH BALANCE	248,216	241,969	257,537
AMORTIZ.&RESRV (+)	0	0	0
AUDIT ADJUSTMENT (+)	0	0	0

YEAR END BALANCE	<u>\$ 248,216</u>	<u>\$ 241,969</u>	<u>\$ 257,537</u>
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	2022 ACTUAL	2023 ESTIMATE	2024 BUDGET
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FIREMANS PENSION REVENUES

71-30-100	PROPERTY TAXES	27,760	27,183	25,533
71-30-150	RURAL FIRE DEPT. FOR V.F.P.	25,470	29,880	31,075
71-30-200	STATE OF COLORADO APPORT.	17,410	5,863	17,680
71-30-300	MEMORIAL CONTRIBUTIONS	25	0	0
71-30-350	AVFD CONTRIBUTIONS	0	1,000	1,500
71-30-400	INTEREST EARNINGS	586	1,226	260
71-30-500	BEGINNING FUND BALANCE	0	0	0

TOTAL FIREMENS PENSION REVENUE	71,251	65,152	76,048
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FIREMENS PENSION EXPENDITURES

71-40-610	FIREMEN'S PENSIONS PAID	42,143	60,690	60,480
71-40-615	F.P. CASH RESERVE	0	0	0
	TOTAL FIREMENS PENSION EXPENDITURES	42,143	60,690	60,480

NET TOTAL F. P. FUNDS	29,108	4,462	15,568
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Conserv. Trust Trust (6)

REVENUES

	2022 ACTUAL	2023 ESTIMATE	2024 BUDGET
72-30 Conservation Trust Revenues	22,815	25,582	23,608
TOTAL REVENUE	\$ 22,815	\$ 25,582	\$ 23,608

EXPENDITURES

	2022 ACTUAL	2023 ESTIMATE	2024 BUDGET
72-40 Conserv. Trust Expenditures	11,431	36,679	41,600
TOTAL EXPENSE	\$ 11,431	\$ 36,679	\$ 41,600
Difference (Rev-Exp)	11,384	(11,097)	(17,992)

	2022 ACTUAL	2023 ESTIMATE	2024 BUDGET
REVENUES			
REVENUES	\$ 22,815	\$ 25,582	\$ 23,608
TRANSFER IN	0	0	0
SUB-TOTAL	22,815	25,582	23,608
BEGINNING BALANCE AS OF 12/31/PREV YEAR	97,757	108,253	97,157
TOTAL REVENUE	120,572	133,836	120,765
EXPENDITURES			
EXPENDITURE	11,431	36,679	41,600
TRANSFER OUT	0	0	0
TOTAL EXPENSE	11,431	36,679	41,600
ENDING CASH BALANCE	109,141	97,157	79,165
AMORTIZ.&RESRV (+)	0	0	0
AUDIT ADJUSTMENT (+)	0	0	0
YEAR END BALANCE	\$ 109,141	\$ 97,157	\$ 79,165

	2022 ACTUAL	2023 ESTIMATE	2024 BUDGET
72-30-100 STATE LOTTERY PROCEEDS	22,484	24,846	23,400
72-30-200 INTEREST EARNINGS	331	737	208
72-30-990 BEGINNING FUND BALANCE	0	0	0
TOTAL CONSERVATION TRUST REVENUE	22,815	25,582	23,608
CONSERVATION TRUST EXPENDITURES			
72-40-240 CTF UPDATES	0	0	10,400
72-40-610 CONTINGENCY RESERVES	0	0	10,400
72-40-700 CAPITAL OUTLAY	11,431	36,679	20,800
TOTAL CONSERVATION TRUST EXPENDITURES	\$11,431	\$36,679	\$41,600
NET TOTAL CON. TR. FUNDS	11,384	(11,097)	(17,992)