



2022 BUDGET

Adopted December 13, 2021

TOWN OF OLATHE
2022 BUDGET
TABLE OF CONTENTS

BUDGET MESSAGE	A
RESOLUTION NO. 2021-05 ADOPTING BUDGET AND LEVYING PROPERTY TAX	B
CERTIFICATION OF TAX	C
FUND BALANCE SUMMARY	D
LEASE-PURCHASE AGREEMENT SUPPLEMENTAL SCHEDULE	E
BUDGETED REVENUES & EXPENSES SUMMARY	F
BUDGETED REVENUES CHART	G
BUDGETED EXPENDITURES CHART	H
GENERAL FUND – REVENUES AND EXPENDITURES	1 - 10
ROAD FUND – REVENUES AND EXPENDITURES	11 - 12
CONSERVATION TRUST FUND - REVENUES AND EXPENDITURES	13 - 14
WATER FUND – REVENUES AND EXPENDITURES	15 - 16
SEWER FUND – REVENUES AND EXPENDITURES	17 - 18
TRASH FUND – REVENUES AND EXPENDITURES	19 - 20
POLICE PENSION FUND – REVENUES AND EXPENDITURES	21 - 22

2022 BUDGET MESSAGE

Through numerous work sessions and a public hearing, the Town Administrator, staff and the Board of Trustees, created a budget for the Town. The 2022 Budget was adopted at a public Board Meeting directly following a Public Hearing held December 13, 2021 at 7:00 p.m. This Budget complies with the Local Government Law and Amendment 1. The Town of Olathe, Colorado is incorporated as a statutory town under the laws of the State of Colorado with a Mayor-Town Board form of government.

The accounts of the Town are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The budget is comprised of seven funds: General, Road, Conservation Trust, Water, Sewer, Trash, and Police Pension Fund. The operations of each fund are accounted for by assets, liabilities, fund equity, revenues and expenses. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred except, principal and interest on general long-term debt which is recognized when due, and prepaid expenses, which are not recorded. Revenues are recognized when they become measurable and available as net current assets. Property taxes are recorded as revenue when collected by the County Treasurer and deposited with the Town.

The budget includes grant funds for a new playground at the Community Park, ARPA funds for economic development as well as water and sewer system upgrades. The Town budgeted \$52,800.00 to continue the asphalt/chip seal overlay project to improve the roads in Olathe.

Water rates will be increased in 2022 according to the rate study which was completed in 2019. Sales tax revenue has steadily increased even during the Covid-19 Pandemic. This is mostly due to the sales tax collected on internet purchases.

The Town of Olathe continues to work on ways to help our downtown businesses and recruit new businesses to the area. We have made numerous improvements to our Main Street and other public spaces in hopes of stimulating economic development.

Respectfully submitted,



Patty L. Gabriel
Town Administrator



RESOLUTION 2021-05

A RESOLUTION TO ADOPT THE TOWN OF OLATHE'S BUDGET FOR CALENDAR YEAR 2022, APPROPRIATE FUNDS AND LEVY PROPERTY TAX

NOW, THEREFORE BE IT RESOLVED by the Mayor and Board of Trustees of the Town of Olathe, Colorado:

SECTION 1: The attached budget for calendar year 2022 is hereby adopted.

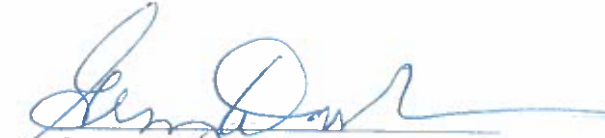
SECTION 2: The following amount is hereby appropriated by fund for calendar year 2022:

General Fund	\$ 1,597,743
Road Fund	\$ 418,830
Conservation Trust Fund	\$ 20,000
Water Fund	\$ 562,400
Sewer Fund	\$ 381,985
Trash Fund	\$ 201,050
Police Pension Fund	\$ 35,000
Total Expenditures	\$ 3,217,008

SECTION 3: The property tax is hereby levied at 10.741 mills and shall be certified to Montrose County, Colorado, for collection.

PASSED AND ADOPTED by the Mayor and Board of Trustees of the Town of Olathe, Colorado, this 13th day of December, A.D. 2021 and ordered to become effective December 13, 2021.

DATED this 13th day of December, A.D., 2021


Greg Davidson, Trustee

ATTEST:


Monique Garrett, Town Clerk

VOTE:

	Aye	Nay	Absent
Roland Hutson, Mayor	—	—	✓
Ruth Dodge, Mayor Pro Tem	—	—	✓
Greg Davidson, Trustee	✓	—	—
Steve Gottlieb, Trustee	✓	—	—
Ruby Loya, Trustee	✓	—	—
Darrin Westermann, Trustee	✓	—	—
Christine Kinion, Trustee	✓	—	—



BEGINNING AND ENDING FUND BALANCES

2020 ACTUAL

	<u>General</u>	<u>Road</u>	<u>CTF</u>	<u>PD Pension</u>	<u>Water</u>	<u>Sewer</u>	<u>Trash</u>	<u>Total Funds</u>
Beg. Fund Balance	\$18,155	\$280,384	\$18,041	\$1,341	-\$81,563	\$45,522	\$14,495	\$296,375
Revenue	\$943,601	\$441,926	\$18,572	\$26,297	\$327,355	\$328,262	\$199,096	\$2,285,109
Expenditures	\$923,910	\$431,112	\$18,500	\$26,297	\$327,548	\$300,057	\$174,455	\$2,201,879
End. Fund Balance	\$37,846	\$291,198	\$18,113	\$1,341	-\$81,756	\$73,727	\$39,136	\$379,605

2021 ESTIMATE

	<u>General</u>	<u>Road</u>	<u>CTF</u>	<u>PD Pension</u>	<u>Water</u>	<u>Sewer</u>	<u>Trash</u>	<u>Total Funds</u>
Beg. Fund Balance	\$37,846	\$291,198	\$18,113	\$1,341	-\$81,756	\$73,727	\$39,136	\$379,605
Revenue	\$1,145,636	\$403,709	\$21,645	\$32,000	\$328,777	\$318,551	\$203,182	\$2,453,500
Expenditures	\$976,458	\$338,595	\$33,545	\$32,000	\$322,831	\$309,309	\$173,991	\$2,186,729
End. Fund Balance	\$207,024	\$356,312	\$6,213	\$1,341	-\$75,810	\$82,969	\$68,327	\$646,376

2022 BUDGET

	<u>General</u>	<u>Road</u>	<u>CTF</u>	<u>PD Pension</u>	<u>Water</u>	<u>Sewer</u>	<u>Trash</u>	<u>Total Funds</u>
Beg. Fund Balance	\$207,024	\$356,312	\$6,213	\$1,341	-\$75,810	\$82,969	\$68,327	\$646,376
Revenue	\$1,361,878	\$418,830	\$20,010	\$35,000	\$562,400	\$381,985	\$201,050	\$2,981,153
Expenditures	\$1,361,878	\$418,830	\$20,000	\$35,000	\$562,400	\$381,985	\$201,050	\$2,981,143
End. Fund Balance	\$207,024	\$356,312	\$6,223	\$1,341	-\$75,810	\$82,969	\$68,327	\$646,386

**LEASE-PURCHASE SUPPLEMENTAL SCHEDULE TO THE
ADOPTED BUDGET (29-1-103(3)(d), C.R.S.)
BUDGET YEAR 2022**

- **ALL LEASE-PURCHASE AGREEMENTS INVOLVING REAL
PROPERTY:**

- **Public Works Shop – 59650 Falcon Rd.**

Date of Lease: 05/01/2017

Total amount to be expended for lease purchase agreement in budget year:

<u>YEAR</u>	<u>AMOUNT</u>
2022	\$26,766

- **ALL LEASE-PURCHASE AGREEMENTS NOT INVOLVING REAL
PROPERTY:**

- **Xerox C8045 Copier**

Date of Lease: 12/04/2018

**Total amount to be expended for non-real property lease purchase agreement
in budget year:**

<u>YEAR</u>	<u>AMOUNT</u>
2022	\$2,060

- **Xerox C7020 Copier**

Date of Lease: 5/17/2019

**Total amount to be expended for non-real property lease purchase
agreement in budget year:**

<u>YEAR</u>	<u>AMOUNT</u>
2022	\$1,030

- **Pitney Bowes SendPro C Series Postage Meter**

Date of Lease: 12/11/2018

Total amount to be expended for non-real property lease purchase agreement in budget year:

<u>YEAR</u>	<u>AMOUNT</u>
2022	\$658

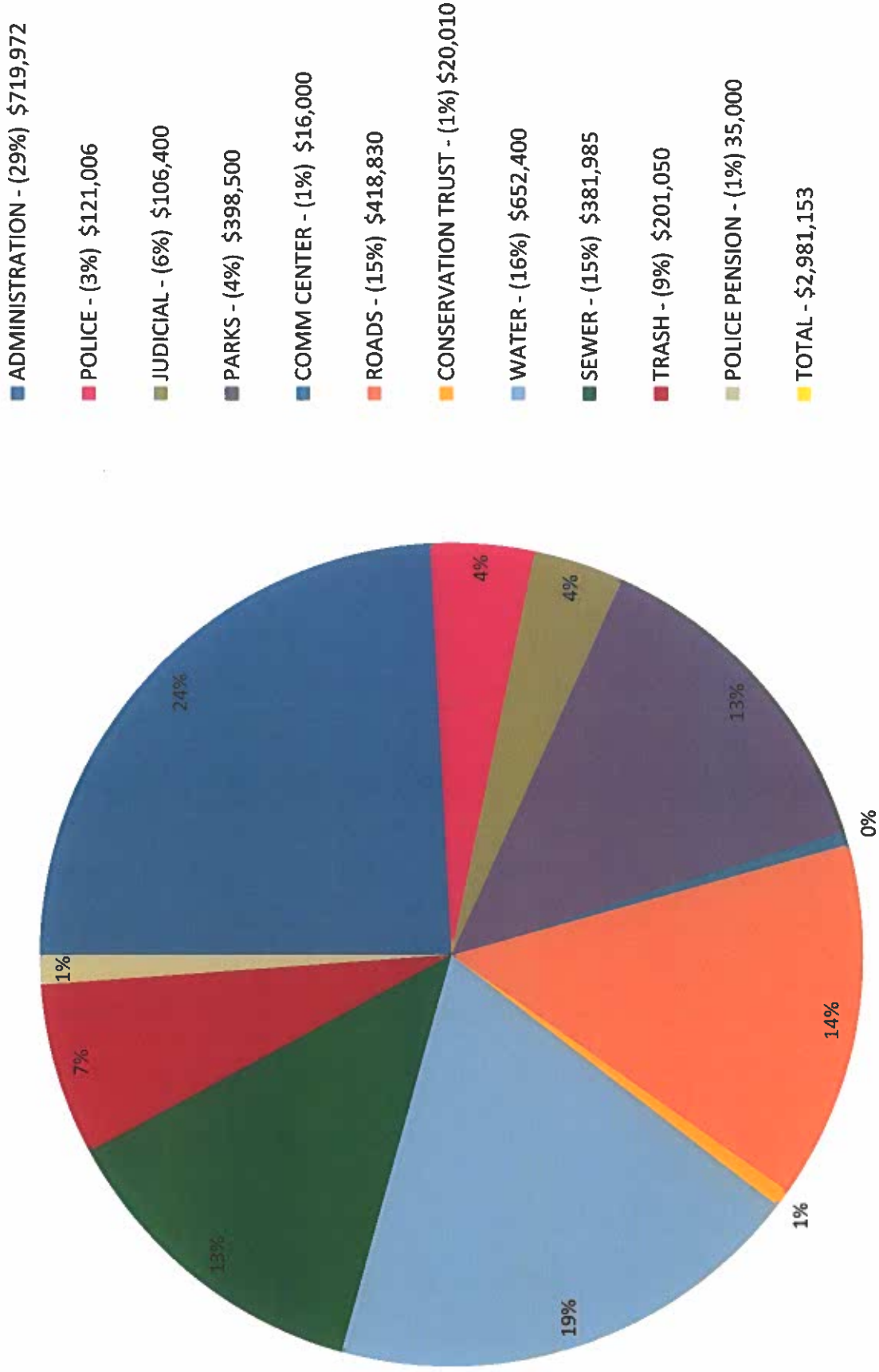
Total maximum payment liability for all non-real property and for all other property over the entire term of all such agreements, including all optional renewal terms:

<u>AMOUNT</u>
\$3,748

BUDGET SUMMARY - 2022

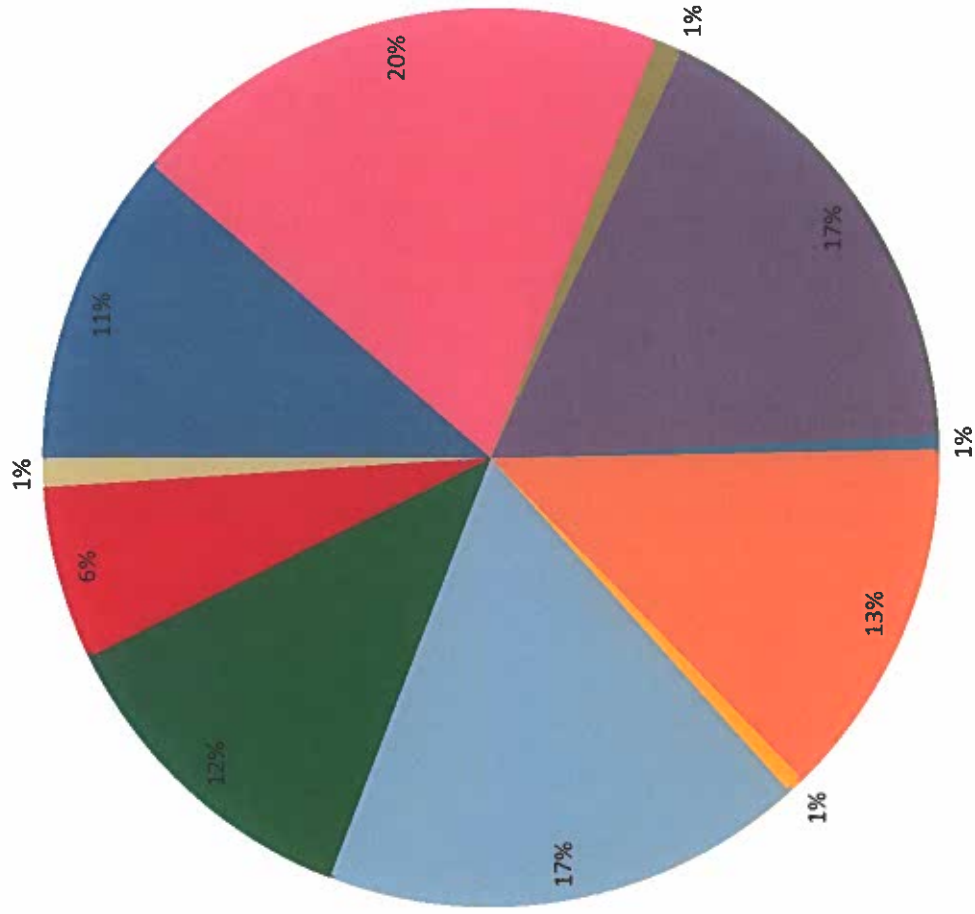
	REVENUE	EXPENSES	FUND BALANCE	BALANCE
<u>GENERAL FUND</u>				
ADMINISTRATION	719,972.00	127,778.00	235,865.00	592,194.00
POLICE	121,006.00	633,581.00		-512,575.00
JUDICIAL	106,400.00	31,193.00		75,207.00
PARKS	398,500.00	552,599.00		-154,099.00
COMMUNITY CENTER	16,000.00	16,727.00		-727.00
	<u>1,361,878.00</u>	<u>1,361,878.00</u>	235,865.00	<u>0.00</u>
<u>ROAD FUND</u>	418,830.00	418,830.00		0.00
<u>CONSERVATION TRUST</u>	20,010.00	20,000.00		10.00
<u>WATER FUND</u>	562,400.00	562,400.00		0.00
<u>SEWER FUND</u>	381,985.00	381,985.00		0.00
<u>TRASH FUND</u>	201,050.00	201,050.00		0.00
<u>POLICE PENSION</u>	35,000.00	35,000.00		0.00
2021 BUDGET TOTAL	2,981,153.00	2,981,143.00	235,865.00	10.00
12/7/2022				

BUDGETED REVENUES - 2022



BUDGETED EXPENDITURES - 2022

- ADMINISTRATION - (5%) \$363,643
- POLICE - (25%) \$633,581
- JUDICIAL - (1%) \$31,193
- PARKS - (11%) \$552,599
- COMM CENTER - (1%) \$16,727
- ROADS - (15%) \$418,830
- CONSERVATION TRUST - (2%) \$20,000
- WATER - (16%) \$562,400
- SEWER - (14%) \$381,985
- TRASH - (9%) \$201,050
- POLICE PENSION - (1%) \$35,000
- TOTAL - \$3,217,008



Account Number	Account Title	2020 PRIOR YEAR ACTUAL	2021 PRIOR YEAR ESTIMATE	2022 BUDGET
GENERAL FUND				
TAX REVENUE				
10-4010-010	MCTR - PROPERTY TAX	107,623.79	117,317.00	139,583.00
10-4010-011	MCTR - SPECIFIC OWNERSHIP TAX	16,335.44	17,000.00	18,000.00
10-4010-012	PENALTY & INT ON DELINQ TAX	1,913.13	250.00	1,000.00
10-4010-020	SALES TAX	398,994.71	384,000.00	430,000.00
10-4010-025	USE TAX	8,915.03	5,000.00	5,000.00
10-4010-030	FRANCHISE TAX	54,862.37	70,000.00	60,000.00
10-4010-031	OCCUPATION TAX	1,275.00	1,000.00	1,000.00
10-4010-032	SEVERANCE TAX	2,338.94	3,000.00	1,000.00
Total TAX REVENUE:		592,258.41	597,567.00	655,583.00
LICENSES & PERMITS REVENUE				
10-4020-150	BUSINESS LICENSE	1,070.00	1,600.00	1,600.00
10-4020-151	SPECIAL USE PERMIT	.00	100.00	100.00
10-4020-152	BUILDING PERMITS	13,447.54	8,000.00	8,000.00
10-4020-153	LIQUOR LICENSE	245.00	350.00	350.00
10-4020-154	OTHER PERMIT FEES	11,693.47	7,500.00	5,000.00
10-4020-155	OTHER LICENSE FEES	15.00	200.00	200.00
10-4020-156	ANNEXATION FILING FEES	.00	500.00	500.00
10-4020-157	PLANNING & ZONING FEES	250.00	1,000.00	1,000.00
Total LICENSES & PERMITS REVENUE:		26,721.01	19,250.00	16,750.00
INTERGOVERNMENTAL REVENUE				
10-4030-110	CIGARETTE TAX	1,098.36	1,000.00	1,200.00
10-4030-121	CVRF	11,069.07	.00	.00
10-4030-140	MINERAL LEASE	347.82	700.00	1,500.00
Total INTERGOVERNMENTAL REVENUE:		12,515.25	1,700.00	2,700.00
OTHER & MISCELLANEOUS REVENUES				
10-4050-500	EARNINGS ON INVESTMENTS	15.46	100.00	95.00
10-4050-510	MISCELLANEOUS REVENUE	1,867.83	2,500.00	3,000.00
10-4050-511	MISCELLANEOUS REFUNDS	.00	1,000.00	.00
10-4050-531	PROPERTY LEASE	9,600.00	9,600.00	14,400.00
10-4050-800	ADMN INTERNAL SERVICE	27,372.00	27,400.00	27,444.00
Total OTHER & MISCELLANEOUS REVENUES:		38,855.29	40,600.00	44,939.00
GENERAL FUND Revenue Total:		670,349.96	659,117.00	719,972.00

Account Number	Account Title	2020 PRIOR YEAR ACTUAL	2021 PRIOR YEAR ESTIMATE	2022 BUDGET
GENERAL FUND				
POLICE DEPARTMENT REVENUES				
10-4100-120	V.A.L.E. GRANT	21,712.00	12,000.00	21,712.00
10-4100-121	VOCA GRANT	17,178.05	22,599.00	22,599.00
10-4100-150	GRANTS - MISCELLANEOUS	.00	25,000.00	62,295.00
10-4100-160	ANIMAL LICENSE	180.00	400.00	400.00
10-4100-161	VIN INSPECTION FEE	400.00	500.00	500.00
10-4100-200	MUNICIPAL COURT - TRAFFIC	.00	.00	.00
10-4100-510	MISCELLANEOUS REVENUE	2,432.06	3,500.00	3,500.00
10-4100-512	DOG INPOUND FEES	.00	500.00	500.00
10-4100-515	P.O.S.T. REFUNDS	15,518.87	8,000.00	8,000.00
10-4100-520	SALE OF ASSETS	2,900.00	1,500.00	1,500.00
Total POLICE DEPARTMENT REVENUES:		60,320.98	73,999.00	121,006.00

Account Number	Account Title	2020 PRIOR YEAR ACTUAL	2021 PRIOR YEAR ESTIMATE	2022 BUDGET
GENERAL FUND				
JUDICIAL DEPARTMENT REVENUES				
10-4150-200	MUNICIPAL COURT - TRAFFIC	90,700.00	130,000.00	100,000.00
10-4150-201	MUNICIPAL COURT - VIOLATION	3,430.00	6,000.00	6,000.00
10-4150-510	MISCELLANEOUS REVENUE	.00	.00	400.00
Total JUDICIAL DEPARTMENT REVENUES:		94,130.00	136,000.00	106,400.00

<u>Account Number</u>	<u>Account Title</u>	<u>2020 PRIOR YEAR ACTUAL</u>	<u>2021 PRIOR YEAR ESTIMATE</u>	<u>2022 BUDGET</u>
GENERAL FUND				
PARKS DEPARTMENT REVENUES				
10-4200-120	GRANTS - GOCO	8,804.60	54,000.00	35,000.00
10-4200-150	GRANTS - MISCELLANEOUS	91,050.00	10,000.00	329,500.00
10-4200-510	MISCELLANEOUS REVENUE	10,000.00	2,000.00	1,500.00
10-4200-520	SALE OF ASSETS	.00	.00	500.00
10-4200-530	PARK RENTAL FEES	.00	12,000.00	12,000.00
10-4200-900	TRANSFER FROM OTHER FUNDS	18,500.00	19,000.00	20,000.00
Total PARKS DEPARTMENT REVENUES:		128,354.60	97,000.00	398,500.00

Account Number	Account Title	2020 PRIOR YEAR ACTUAL	2021 PRIOR YEAR ESTIMATE	2022 BUDGET
GENERAL FUND				
COMMUNITY CENTER REVENUES				
10-4500-120	GRANTS	.00	10,000.00	10,000.00
10-4500-535	COMM CENTER RENTAL	3,775.00	7,000.00	6,000.00
Total COMMUNITY CENTER REVENUES:		3,775.00	17,000.00	16,000.00

Account Number	Account Title	2020 PRIOR YEAR ACTUAL	2021 PRIOR YEAR ESTIMATE	2022 BUDGET
GENERAL FUND				
ADMINISTRATION DEPARTMENT				
10-5000-100	WAGES	36,798.11	32,700.00	42,411.00
10-5000-101	PART-TIME WAGES	2,145.68	7,000.00	.00
10-5000-102	OVERTIME WAGES	.00	.00	.00
10-5000-103	MAYOR & TRUSTEE WAGES	4,410.00	4,560.00	4,560.00
10-5000-130	EMPLOYEE BENEFITS	9,908.59	9,240.00	11,726.00
10-5000-200	PROP/CASUALTY INSURANCE-CIRSA	4,488.08	5,060.00	5,756.00
10-5000-201	WORKERS COMPENSATION EXPENS	1,957.51	2,156.00	2,575.00
10-5000-210	AUDITING FEES	3,000.00	3,000.00	4,000.00
10-5000-211	LEGAL FEES	2,962.80	2,500.00	3,500.00
10-5000-225	TREASURER'S FEES	2,159.81	3,200.00	3,500.00
10-5000-226	CLERK & RECORDER FEES	.00	500.00	500.00
10-5000-227	DUES & MEMBERSHIPS FEES	3,279.00	3,200.00	3,500.00
10-5000-230	TRAVEL AND TRAINING	1,558.82	2,500.00	2,000.00
10-5000-231	MEALS	22.13	250.00	500.00
10-5000-240	PUBLISHING	527.25	1,000.00	1,000.00
10-5000-241	PUBLICATIONS	15.00	100.00	500.00
10-5000-242	POSTAGE	1,432.99	2,500.00	2,500.00
10-5000-243	UTILITIES	3,584.02	3,500.00	4,000.00
10-5000-244	PHONE EXPENSE	4,110.25	4,500.00	4,500.00
10-5000-245	MAINTENANCE CONTRACTS	7,548.00	7,500.00	7,500.00
10-5000-246	OFFICE SUPPLIES	975.96	3,000.00	2,000.00
10-5000-250	SUPPLIES	6,669.06	2,000.00	2,000.00
10-5000-261	EQUIPMENT LEASE/RENTAL	3,839.39	4,000.00	4,000.00
10-5000-265	BUILDING/FACILITY REPAIRS	490.84	1,000.00	1,000.00
10-5000-266	EQUIPMENT REPAIRS & MAINTENAN	345.66	1,000.00	1,000.00
10-5000-267	CLEANING SERVICES	283.50	1,000.00	.00
10-5000-270	FUEL AND OIL	.00	500.00	500.00
10-5000-283	MAIN STREET BEAUTIFICATION	.00	.00	.00
10-5000-290	MISCELLANEOUS EXPENSE	5,996.53	3,000.00	2,500.00
10-5000-292	BANK FEES	910.32	750.00	750.00
10-5000-293	DONATIONS AND GIFTS	559.69	2,000.00	1,500.00
10-5000-295	ECONOMIC DEVELOPMENT	2,500.00	3,000.00	240,865.00
10-5000-300	ELECTION JUDGES	50.00	.00	.00
10-5000-310	ELECTION SUPPLIES	832.35	.00	.00
10-5000-315	SENIOR CITIZEN ASSISTANCE	.00	1,000.00	1,000.00
10-5000-325	USE TAX EXPENSE	4,457.52	2,000.00	2,000.00
Total ADMINISTRATION DEPARTMENT:		117,818.86	119,216.00	363,643.00

Account Number	Account Title	2020 PRIOR YEAR ACTUAL	2021 PRIOR YEAR ESTIMATE	2022 BUDGET
GENERAL FUND				
POLICE DEPARTMENT				
10-5010-100	WAGES	233,079.00	298,790.00	315,780.00
10-5010-101	PART-TIME WAGES	78,480.37	38,432.00	16,537.00
10-5010-102	OVERTIME WAGES	4,110.00	5,000.00	10,000.00
10-5010-130	EMPLOYEE BENEFITS	51,029.02	56,552.00	69,697.00
10-5010-200	PROP/CASUALTY INSURANCE-CIRSA	6,857.30	7,617.00	8,635.00
10-5010-201	WORKERS COMPENSATION - CIRSA	8,109.57	8,933.00	10,666.00
10-5010-211	LEGAL FEES	1,000.00	1,000.00	1,000.00
10-5010-220	CONTRACT SERVICES	48,146.68	52,110.00	54,963.00
10-5010-222	ANIMAL CONTROL	.00	1,000.00	1,000.00
10-5010-223	VALE GRANT EXPENSE	1,113.96	1,000.00	1,000.00
10-5010-224	VOCA GRANT EXPENSE	1,767.34	1,000.00	500.00
10-5010-227	DUES & MEMBERSHIPS FEES	100.00	100.00	150.00
10-5010-230	TRAVEL AND TRAINING	7,142.87	5,000.00	5,000.00
10-5010-231	MEALS	183.66	500.00	500.00
10-5010-242	POSTAGE	.00	100.00	100.00
10-5010-243	UTILITIES	4,429.51	4,000.00	4,000.00
10-5010-244	PHONE EXPENSE	4,133.85	6,000.00	6,000.00
10-5010-245	MAINTENANCE CONTRACTS	5,311.38	5,500.00	5,650.00
10-5010-246	OFFICE SUPPLIES	1,154.74	1,500.00	1,500.00
10-5010-247	CLOTHING	622.92	2,000.00	2,500.00
10-5010-248	AMMUNITION	4,510.42	3,000.00	3,000.00
10-5010-250	SUPPLIES	5,246.27	12,000.00	12,000.00
10-5010-261	EQUIPMENT LEASE/RENTAL	1,604.15	1,800.00	2,000.00
10-5010-265	BUILDING/FACILITY REPAIRS	123.00	500.00	500.00
10-5010-266	EQUIPMENT REPAIRS & MAINTENAN	16,510.30	9,000.00	9,200.00
10-5010-270	FUEL AND OIL	10,223.46	11,000.00	13,000.00
10-5010-290	MISCELLANEOUS EXPENSE	5,051.38	4,000.00	4,200.00
10-5010-293	DONATIONS AND GIFTS	31.35	100.00	100.00
10-5010-800	CAPITAL EQUIPMENT EXPENSE	.00	.00	39,403.00
10-5010-801	CAPITAL IMPROVEMENTS	3,360.00	.00	.00
10-5010-900	TRANSFERS TO OTHER FUNDS	26,297.38	32,000.00	35,000.00
Total POLICE DEPARTMENT:		529,729.88	569,534.00	633,581.00

Account Number	Account Title	2020 PRIOR YEAR ACTUAL	2021 PRIOR YEAR ESTIMATE	2022 BUDGET
GENERAL FUND				
JUDICIAL DEPARTMENT				
10-5020-101	PART-TIME WAGES	15,895.44	24,632.00	25,537.00
10-5020-130	EMPLOYEE BENEFITS	1,282.54	1,958.00	2,120.00
10-5020-201	WORKERS COMPENSATION EXPENS	559.30	616.00	736.00
10-5020-211	LEGAL FEES	.00	1,000.00	1,000.00
10-5020-220	CONTRACT SERVICES	145.77	150.00	150.00
10-5020-228	JUROR FEES	.00	250.00	250.00
10-5020-230	TRAVEL AND TRAINING	.00	500.00	1,000.00
10-5020-246	OFFICE SUPPLIES	222.56	400.00	400.00
Total JUDICIAL DEPARTMENT:		18,105.61	29,506.00	31,193.00

Account Number	Account Title	2020 PRIOR YEAR ACTUAL	2021 PRIOR YEAR ESTIMATE	2022 BUDGET
GENERAL FUND				
PARKS DEPARTMENT				
10-5030-100	WAGES	47,320.02	51,480.00	53,025.00
10-5030-101	PART-TIME WAGES	49,854.60	55,000.00	55,000.00
10-5030-130	EMPLOYEE BENEFITS	15,806.70	16,685.00	16,869.00
10-5030-200	PROP/CASUALTY INSURANCE-CIRSA	3,590.48	4,063.00	4,605.00
10-5030-201	WORKERS COMPENSATION EXPENS	2,516.77	2,772.00	3,310.00
10-5030-220	CONTRACT SERVICES	85.00	1,500.00	1,300.00
10-5030-227	DUES & MEMBERSHIPS FEES	135.00	150.00	135.00
10-5030-230	TRAVEL AND TRAINING	20.00	250.00	250.00
10-5030-243	UTILITIES	8,622.83	8,000.00	8,000.00
10-5030-244	PHONE EXPENSE	195.12	250.00	230.00
10-5030-247	CLOTHING	229.46	350.00	300.00
10-5030-249	EVENT FACILITATION EXPENSE	247.23	2,000.00	2,000.00
10-5030-250	SUPPLIES	4,926.86	7,000.00	6,100.00
10-5030-251	MOSQUITO CONTROL	.00	100.00	75.00
10-5030-252	CHEMICALS	64.22	3,500.00	5,400.00
10-5030-253	GRAVEL	.00	7,000.00	5,000.00
10-5030-261	EQUIPMENT LEASE/RENTAL	3,584.41	6,500.00	6,500.00
10-5030-266	EQUIPMENT REPAIRS & MAINTENAN	1,511.91	6,000.00	6,000.00
10-5030-270	FUEL AND OIL	2,413.12	3,500.00	4,000.00
10-5030-290	MISCELLANEOUS EXPENSE	1,198.51	1,200.00	1,500.00
10-5030-297	GRANT MATCH	.00	.00	.00
10-5030-652	WATER ASSESSMENTS	485.00	500.00	500.00
10-5030-800	CAPITAL EQUIPMENT EXPENSE	.00	.00	8,000.00
10-5030-801	CAPITAL IMPROVEMENTS	110,101.33	70,000.00	364,500.00
Total PARKS DEPARTMENT:		252,908.57	247,800.00	552,599.00

Account Number	Account Title	2020 PRIOR YEAR ACTUAL	2021 PRIOR YEAR ESTIMATE	2022 BUDGET
GENERAL FUND				
COMMUNITY CENTER				
10-5050-100	WAGES	2,187.85	2,450.00	1,714.00
10-5050-101	PART-TIME WAGES	3,714.00	4,000.00	4,000.00
10-5050-130	EMPLOYEE BENEFITS	856.90	925.00	1,166.00
10-5050-200	PROP/CASUALTY INSURANCE-CIRSA	1,346.44	1,525.00	1,727.00
10-5050-201	WORKERS COMPENSATION EXPENS	279.65	310.00	370.00
10-5050-243	UTILITIES	2,364.16	3,500.00	3,500.00
10-5050-244	PHONE EXPENSE	1,495.51	1,600.00	1,600.00
10-5050-250	SUPPLIES	1,991.14	450.00	450.00
10-5050-265	BUILDING/FACILITY REPAIRS	303.47	1,500.00	2,000.00
10-5050-266	EQUIPMENT REPAIRS & MAINTENAN	83.89	200.00	200.00
10-5050-267	CLEANING SERVICES	600.00	600.00	.00
Total COMMUNITY CENTER:		15,223.01	17,060.00	16,727.00

Account Number	Account Title	2020 PRIOR YEAR ACTUAL	2021 PRIOR YEAR ESTIMATE	2022 BUDGET
ROAD FUND				
TAX REVENUE				
20-4010-020	SALES TAX	199,497.30	192,000.00	215,000.00
Total TAX REVENUE:		199,497.30	192,000.00	215,000.00
LICENSES & PERMITS REVENUE				
20-4020-156	STREET CUT PERMIT	780.00	750.00	750.00
20-4020-160	HIGHWAY USE TAX	46,317.82	47,000.00	52,300.00
20-4020-200	STREET ASSESSMENT REVENUE	28,803.90	29,000.00	29,000.00
Total LICENSES & PERMITS REVENUE:		75,901.72	76,750.00	82,050.00
INTERGOVERNMENTAL REVENUE				
20-4030-121	CDOT - GRANT	.00	.00	85,545.00
20-4030-123	GRANT	45,613.82	.00	.00
20-4030-124	E.I.A.F. GRANT	37,679.50	.00	.00
20-4030-126	E.I.A.F. GRANT - RR CROSSING	5,988.59	.00	.00
20-4030-131	MTRS COUNTY PROJECT PROGRAM	30,000.00	30,000.00	.00
20-4030-132	MCR - M.V. TAX	37,337.21	40,000.00	35,000.00
Total INTERGOVERNMENTAL REVENUE:		156,619.12	70,000.00	120,545.00
OTHER & MISCELLANEOUS REVENUES				
20-4050-500	EARNINGS ON INVESTMENTS	7.76	100.00	35.00
20-4050-510	MISCELLANEOUS REVENUE	9,899.79	2,000.00	1,200.00
Total OTHER & MISCELLANEOUS REVENUES:		9,907.55	2,100.00	1,235.00
ROAD FUND Revenue Total:		441,925.69	340,850.00	418,830.00

Account Number	Account Title	2020 PRIOR YEAR ACTUAL	2021 PRIOR YEAR ESTIMATE	2022 BUDGET
ROAD FUND				
EXPENDITURES				
20-5000-100	WAGES	95,866.89	110,350.00	112,871.00
20-5000-101	PART-TIME WAGES	2,145.68	7,000.00	.00
20-5000-102	OVERTIME WAGES	.00	1,000.00	2,472.00
20-5000-130	EMPLOYEE BENEFITS	27,114.49	30,150.00	35,579.00
20-5000-200	PROP/CASUALTY INSURANCE-CIRSA	8,078.48	9,140.00	10,362.00
20-5000-201	WORKERS COMPENSATION EXPENS	3,914.94	4,320.00	5,149.00
20-5000-210	AUDITING FEES	3,000.00	3,000.00	4,000.00
20-5000-211	LEGAL FEES	3,199.46	2,500.00	3,500.00
20-5000-212	ENGINEERING FEES	1,250.00	2,000.00	2,000.00
20-5000-220	CONTRACT SERVICES	235.52	500.00	10,000.00
20-5000-227	DUES & MEMBERSHIPS FEES	.00	150.00	150.00
20-5000-230	TRAVEL AND TRAINING	117.85	500.00	500.00
20-5000-231	MEALS	24.91	100.00	250.00
20-5000-240	PUBLISHING	69.81	100.00	250.00
20-5000-241	PUBLICATIONS	.00	100.00	100.00
20-5000-242	POSTAGE	.00	50.00	50.00
20-5000-243	UTILITIES	12,585.10	12,000.00	12,000.00
20-5000-244	PHONE EXPENSE	1,141.59	1,200.00	1,200.00
20-5000-245	MAINTENANCE CONTRACTS	159.25	1,000.00	1,000.00
20-5000-246	OFFICE SUPPLIES	56.98	250.00	250.00
20-5000-247	CLOTHING	182.05	250.00	250.00
20-5000-250	SUPPLIES	3,581.12	5,500.00	6,000.00
20-5000-252	CHEMICALS	240.00	800.00	1,500.00
20-5000-253	GRAVEL	.00	10,000.00	10,000.00
20-5000-260	ADMN INTERNAL SERVICE	6,843.00	6,850.00	6,861.00
20-5000-262	SAFETY EQUIPMENT	67.22	250.00	250.00
20-5000-265	BUILDING/FACILITY REPAIRS	33.25	100.00	250.00
20-5000-266	EQUIPMENT REPAIRS & MAINTENAN	3,343.60	7,000.00	8,000.00
20-5000-270	FUEL AND OIL	3,746.97	5,000.00	5,000.00
20-5000-279	CDOT - GRANT	.00	.00	85,545.00
20-5000-282	STREET MATERIALS	11,986.21	12,000.00	12,000.00
20-5000-283	MAIN STREET BEAUTIFICATION	3,574.25	.00	.00
20-5000-284	STREET SIGNS	1,038.00	1,000.00	1,000.00
20-5000-285	STREET LIGHTS	4,139.19	7,500.00	7,500.00
20-5000-290	MISCELLANEOUS EXPENSE	3,052.15	2,500.00	2,500.00
20-5000-298	STREET IMPROVEMENTS	764.80	80,000.00	52,800.00
20-5000-720	LEASE - PRINCIPAL	7,295.17	5,260.00	5,466.00
20-5000-725	LEASE - INTEREST	1,594.07	1,430.00	1,225.00
20-5000-800	CAPITAL EQUIPMENT EXPENSE	3,000.00	10,000.00	11,000.00
20-5000-801	CAPITAL IMPROVEMENTS	133,268.48	.00	.00
20-5000-802	E.I.A.F. GRANT	59,491.43	.00	.00
Total EXPENDITURES:		406,201.91	340,850.00	418,830.00

Account Number	Account Title	2020 PRIOR YEAR ACTUAL	2021 PRIOR YEAR ESTIMATE	2022 BUDGET
CONSERVATION TRUST FUND				
INTERGOVERNMENTAL REVENUE				
21-4030-150	LOTTERY REVENUE	18,568.16	19,000.00	20,000.00
Total INTERGOVERNMENTAL REVENUE:		18,568.16	19,000.00	20,000.00
OTHER & MISCELLANEOUS REVENUES				
21-4050-500	EARNINGS ON INVESTMENTS	3.85	25.00	10.00
Total OTHER & MISCELLANEOUS REVENUES:		3.85	25.00	10.00
CONSERVATION TRUST FUND Revenue Total:		18,572.01	19,025.00	20,010.00

Account Number	Account Title	2020 PRIOR YEAR ACTUAL	2021 PRIOR YEAR ESTIMATE	2022 BUDGET
CONSERVATION TRUST FUND				
EXPENDITURES				
21-5000-801	CAPITAL IMPROVEMENTS	.00	18,000.00	.00
21-5000-900	TRANSFERS TO OTHER FUNDS	18,500.00	19,000.00	20,000.00
Total EXPENDITURES:		18,500.00	37,000.00	20,000.00

Account Number	Account Title	2020 PRIOR YEAR ACTUAL	2021 PRIOR YEAR ESTIMATE	2022 BUDGET
WATER FUND				
UTILITY REVENUES				
51-4300-122	ARP FUNDS	.00	.00	180,865.00
51-4300-400	UTILITY FEES	309,225.21	335,000.00	358,000.00
51-4300-407	LATE CHARGE FEES	1,690.00	10,000.00	10,000.00
51-4300-410	UTILITY TAP FEES	11,800.00	9,000.00	6,000.00
51-4300-500	EARNINGS ON INVESTMENTS	27.08	100.00	35.00
51-4300-510	MISCELLANEOUS REVENUE	4,612.56	5,000.00	5,000.00
51-4300-531	PROPERTY LEASE	.00	2,500.00	2,500.00
Total UTILITY REVENUES:		327,354.85	361,600.00	562,400.00

Account Number	Account Title	2020 PRIOR YEAR ACTUAL	2021 PRIOR YEAR ESTIMATE	2022 BUDGET
WATER FUND				
EXPENDITURES				
51-5000-100	WAGES	97,495.85	110,350.00	112,871.00
51-5000-101	PART-TIME WAGES	2,145.68	7,000.00	.00
51-5000-102	OVERTIME WAGES	.00	1,000.00	2,472.00
51-5000-130	EMPLOYEE BENEFITS	27,108.19	30,150.00	35,580.00
51-5000-200	PROP/CASUALTY INSURANCE-CIRSA	8,078.48	9,140.00	10,362.00
51-5000-201	WORKERS COMPENSATION EXPENS	3,914.94	4,320.00	5,148.00
51-5000-210	AUDITING FEES	3,000.00	3,000.00	4,000.00
51-5000-211	LEGAL FEES	3,199.45	2,500.00	3,500.00
51-5000-212	ENGINEERING FEES	2,112.00	2,000.00	5,000.00
51-5000-220	CONTRACT SERVICES	259.13	500.00	250.00
51-5000-227	DUES & MEMBERSHIPS FEES	338.50	150.00	300.00
51-5000-230	TRAVEL AND TRAINING	291.50	500.00	250.00
51-5000-231	MEALS	.00	100.00	100.00
51-5000-240	PUBLISHING	42.95	100.00	100.00
51-5000-241	PUBLICATIONS	.00	100.00	.00
51-5000-242	POSTAGE	1,020.01	1,500.00	1,500.00
51-5000-243	UTILITIES	2,388.07	4,000.00	4,000.00
51-5000-244	PHONE EXPENSE	1,141.52	1,200.00	1,200.00
51-5000-245	MAINTENANCE CONTRACTS	159.25	1,000.00	1,000.00
51-5000-246	OFFICE SUPPLIES	210.96	250.00	200.00
51-5000-247	CLOTHING	182.05	250.00	250.00
51-5000-250	SUPPLIES	14,975.86	15,000.00	15,000.00
51-5000-252	CHEMICALS	240.00	850.00	1,500.00
51-5000-260	ADMN INTERNAL SERVICE	6,843.00	6,850.00	6,861.00
51-5000-262	SAFETY EQUIPMENT	67.22	250.00	250.00
51-5000-265	BUILDING/FACILITY REPAIRS	33.25	100.00	200.00
51-5000-266	EQUIPMENT REPAIRS & MAINTENAN	2,700.11	5,000.00	5,000.00
51-5000-268	OTHER PERMITS	250.00	250.00	250.00
51-5000-270	FUEL AND OIL	3,703.86	5,000.00	5,000.00
51-5000-290	MISCELLANEOUS EXPENSE	2,461.37	2,000.00	1,800.00
51-5000-600	DEPRECIATION EXPENSE	38,705.66	.00	.00
51-5000-649	RESERVOIR MAINTENANCE	213.80	13,000.00	5,000.00
51-5000-651	WATER USAGE	103,687.50	90,000.00	115,000.00
51-5000-652	WATER ASSESSMENTS	25,844.97	26,000.00	26,000.00
51-5000-653	WATER TANK MAINTENANCE	1,549.70	1,500.00	1,500.00
51-5000-720	LEASE - PRINCIPAL	7,295.14	5,260.00	5,466.00
51-5000-721	CONTRA - LEASE	7,602.68-	.00	.00
51-5000-725	LEASE - INTEREST	1,594.05	1,430.00	1,225.00
51-5000-800	CAPITAL EQUIPMENT EXPENSE	3,000.00	10,000.00	3,400.00
51-5000-801	CAPITAL IMPROVEMENTS	3,000.00-	.00	180,865.00
Total EXPENDITURES:		355,651.34	361,600.00	562,400.00

Account Number	Account Title	2020 PRIOR YEAR ACTUAL	2021 PRIOR YEAR ESTIMATE	2022 BUDGET
SEWER FUND				
UTILITY REVENUES				
52-4300-122	ARP FUNDS	.00	.00	50,000.00
52-4300-400	UTILITY FEES	304,552.96	315,000.00	312,000.00
52-4300-405	PUMP STATION SURCHARGE	5,507.48	5,200.00	5,500.00
52-4300-410	UTILITY TAP FEES	13,553.24	10,200.00	11,400.00
52-4300-500	EARNINGS ON INVESTMENTS	651.95	1,000.00	85.00
52-4300-510	MISCELLANEOUS REVENUE	3,996.79	1,500.00	3,000.00
Total UTILITY REVENUES:		328,262.42	332,900.00	381,985.00

Account Number	Account Title	2020 PRIOR YEAR ACTUAL	2021 PRIOR YEAR ESTIMATE	2022 BUDGET
SEWER FUND				
EXPENDITURES				
52-5000-100	WAGES	97,495.50	110,350.00	112,871.00
52-5000-101	PART-TIME WAGES	2,145.68	7,000.00	.00
52-5000-102	OVERTIME WAGES	.00	1,000.00	2,472.00
52-5000-130	EMPLOYEE BENEFITS	27,108.06	30,150.00	35,581.00
52-5000-200	PROP/CASUALTY INSURANCE-CIRSA	8,078.48	9,140.00	10,359.00
52-5000-201	WORKERS COMPENSATION EXPENS	3,914.94	4,326.00	5,150.00
52-5000-210	AUDITING FEES	3,000.00	3,000.00	4,000.00
52-5000-211	LEGAL FEES	3,199.45	2,500.00	3,500.00
52-5000-212	ENGINEERING FEES	2,747.50	5,000.00	2,000.00
52-5000-220	CONTRACT SERVICES	5,608.58	6,500.00	6,500.00
52-5000-227	DUES & MEMBERSHIPS FEES	209.50	150.00	500.00
52-5000-230	TRAVEL AND TRAINING	117.86	500.00	200.00
52-5000-231	MEALS	.00	100.00	200.00
52-5000-240	PUBLISHING	42.95	100.00	150.00
52-5000-241	PUBLICATIONS	.00	100.00	100.00
52-5000-242	POSTAGE	811.02	1,500.00	1,500.00
52-5000-243	UTILITIES	24,866.49	25,000.00	24,000.00
52-5000-244	PHONE EXPENSE	3,278.26	3,000.00	3,000.00
52-5000-245	MAINTENANCE CONTRACTS	159.25	1,000.00	1,000.00
52-5000-246	OFFICE SUPPLIES	325.18	250.00	300.00
52-5000-247	CLOTHING	182.05	250.00	250.00
52-5000-250	SUPPLIES	6,517.88	5,500.00	6,000.00
52-5000-252	CHEMICALS	3,045.95	3,000.00	3,000.00
52-5000-253	GRAVEL	.00	.00	.00
52-5000-260	ADMN INTERNAL SERVICE	6,843.00	6,850.00	6,861.00
52-5000-262	SAFETY EQUIPMENT	36.63	250.00	250.00
52-5000-265	BUILDING/FACILITY REPAIRS	33.25	100.00	250.00
52-5000-266	EQUIPMENT REPAIRS & MAINTENAN	2,427.24	7,000.00	6,000.00
52-5000-268	OTHER PERMITS	2,678.00	3,000.00	1,000.00
52-5000-270	FUEL AND OIL	3,658.54	5,000.00	5,000.00
52-5000-290	MISCELLANEOUS EXPENSE	4,190.83	1,600.00	1,600.00
52-5000-292	BANK FEES	350.00	.00	.00
52-5000-600	DEPRECIATION EXPENSE	164,493.45	.00	.00
52-5000-652	WATER ASSESSMENTS	1,024.14	1,200.00	1,200.00
52-5000-720	LEASE - PRINCIPAL	7,295.08	5,260.00	5,466.00
52-5000-721	CONTRA - LEASE	7,602.68	.00	.00
52-5000-725	LEASE - INTEREST	1,594.05	1,430.00	1,225.00
52-5000-730	WATER & SEWER REV BOND - PRIN.	.00	35,000.00	35,000.00
52-5000-735	WATER & SEWER REV BOND - INT	39,070.40	41,794.00	42,000.00
52-5000-800	CAPITAL EQUIPMENT EXPENSE	3,000.00	5,000.00	3,500.00
52-5000-801	CAPITAL IMPROVEMENTS	3,000.00	.00	50,000.00
Total EXPENDITURES:		418,946.51	332,900.00	381,985.00

Account Number	Account Title	2020 PRIOR YEAR ACTUAL	2021 PRIOR YEAR ESTIMATE	2022 BUDGET
TRASH FUND				
UTILITY REVENUES				
53-4300-400	UTILITY FEES	198,993.56	200,000.00	200,000.00
53-4300-500	EARNINGS ON INVESTMENTS	11.60	100.00	50.00
53-4300-510	MISCELLANEOUS REVENUE	.00	100.00	1,000.00
Total UTILITY REVENUES:		199,005.16	200,200.00	201,050.00

Account Number	Account Title	2020 PRIOR YEAR ACTUAL	2021 PRIOR YEAR ESTIMATE	2022 BUDGET
TRASH FUND				
EXPENDITURES				
53-5000-100	WAGES	53,397.13	60,190.00	67,240.00
53-5000-101	PART-TIME WAGES	2,145.62	7,000.00	.00
53-5000-102	OVERTIME WAGES	.00	1,000.00	824.00
53-5000-130	EMPLOYEE BENEFITS	14,440.36	16,460.00	18,898.00
53-5000-200	PROP/CASUALTY INSURANCE-CIRSA	3,141.64	5,080.00	5,756.00
53-5000-201	WORKERS COMPENSATION EXPENS	2,237.08	3,080.00	3,678.00
53-5000-210	AUDITING FEES	3,000.00	3,000.00	4,000.00
53-5000-211	LEGAL FEES	2,252.84	2,500.00	3,500.00
53-5000-220	CONTRACT SERVICES	69.65	500.00	500.00
53-5000-230	TRAVEL AND TRAINING	99.50	100.00	200.00
53-5000-231	MEALS	.00	100.00	200.00
53-5000-240	PUBLISHING	42.95	100.00	200.00
53-5000-241	PUBLICATIONS	.00	.00	.00
53-5000-242	POSTAGE	810.96	1,000.00	1,200.00
53-5000-243	UTILITIES	1,060.16	2,000.00	2,000.00
53-5000-244	PHONE EXPENSE	1,141.37	1,200.00	1,200.00
53-5000-245	MAINTENANCE CONTRACTS	159.25	500.00	500.00
53-5000-246	OFFICE SUPPLIES	373.00	250.00	250.00
53-5000-247	CLOTHING	182.05	250.00	250.00
53-5000-250	SUPPLIES	9,191.09	8,000.00	8,000.00
53-5000-260	ADMN INTERNAL SERVICE	6,843.00	6,850.00	6,861.00
53-5000-262	SAFETY EQUIPMENT	36.63	250.00	250.00
53-5000-265	BUILDING/FACILITY REPAIRS	33.25	100.00	250.00
53-5000-266	EQUIPMENT REPAIRS & MAINTENAN	6,268.33	10,000.00	10,000.00
53-5000-270	FUEL AND OIL	5,236.58	5,000.00	5,000.00
53-5000-290	MISCELLANEOUS EXPENSE	1,386.86	2,000.00	2,000.00
53-5000-600	DEPRECIATION EXPENSE	30,326.53	.00	.00
53-5000-670	DUMPING FEES	54,214.18	47,000.00	49,000.00
53-5000-720	LEASE - PRINCIPAL	5,119.41	5,260.00	5,467.00
53-5000-721	CONTRA - LEASE	5,061.08	.00	.00
53-5000-725	LEASE - INTEREST	1,572.16	1,430.00	1,226.00
53-5000-799	RESERVE - CAPITAL EXPENDITURES	.00	10,000.00	.00
53-5000-800	CAPITAL EQUIPMENT EXPENSE	.00	.00	2,600.00
Total EXPENDITURES:		199,720.50	200,200.00	201,050.00

Account Number	Account Title	2020 PRIOR YEAR ACTUAL	2021 PRIOR YEAR ESTIMATE	2022 BUDGET
POLICE PENSION FUND				
OTHER & MISCELLANEOUS REVENUES				
70-4050-900	TRANSFER FROM OTHER FUNDS	26,297.38	32,000.00	35,000.00
Total OTHER & MISCELLANEOUS REVENUES:		26,297.38	32,000.00	35,000.00

Account Number	Account Title	2020 PRIOR YEAR ACTUAL	2021 PRIOR YEAR ESTIMATE	2022 BUDGET
POLICE PENSION FUND				
EXPENDITURES				
70-5000-170	FPPA/RETIREMENT	26,297.38	32,000.00	35,000.00
Total EXPENDITURES:		26,297.38	32,000.00	35,000.00