



IGNACIO TOWN BOARD WORK SESSION AGENDA
Monday, September 19, 2022
Immediately Following Special Meeting at 6:00 PM
Abel F. Atencio Community Room, 570 Goddard Avenue
or via Remote Public Meeting

*The remote meeting is hosted by Zoom and requires Attendees to login to the Zoom meeting website at the following address: <https://us06web.zoom.us/j/86209949727>, or Attendees wishing to participate by phone shall call: **346-248-7799** and key in Webinar ID Number: **862 0994 9727**.*

*There is a Zoom Etiquette file on the Town website that details how Zoom meetings work and what is expected of Attendees. All Attendees will be able to hear and/or see the Town Board meeting. Attendees will be muted until the Mayor takes Attendee comments. Attendees wanting to comment must click on the "Raised Hand" tab at the bottom of the screen, or callers will have to enter *9. The Mayor will acknowledge which Attendee is to speak (by name or phone number) and the meeting host will allow them to speak. The meeting host will unmute the Attendee (or notify the Attendee if they need to unmute themselves by entering *6). The Attendee shall first provide their name and address before they begin their comments. Failure to follow directions or maintain meeting decorum will result in the muting of your connection.*

I. WORK SESSION TOPICS

- A. Budget Discussion
- B. Ignacio Police Department

II. MISCELLANEOUS

III. ADJOURNMENT

| GENERAL FUND REVENUES | | | | | | | |
|-----------------------|---|--------------------------------|------------------|------------------|------------------|------------------|-------|
| | | | 2021 Actual | 2022 Budget | 2022 Estimates | 2023 Budget | Notes |
| | Fund #100 | | | | | | |
| | GENERAL GOVERNMENT REVENUES | | | | | | |
| | Taxes / Unrestricted County-State: | | | | | | |
| | 100.331100 | Property Tax | 36,567 | 39,274 | 44,600 | 40,000 | 1 |
| | 100.331120 | Tribe Pmt in Lieu of Taxes | 469 | 450 | 648 | 500 | 1 |
| | 100.331200 | Specific Ownership Tax | 4,193 | 3,000 | 3,588 | 3,500 | 1 |
| | 100.331310 | Town Sales Tax | 511,682 | 460,000 | 533,820 | 500,000 | 2 |
| | 100.331330 | County Sales Tax | 1,172,632 | 1,000,000 | 1,207,357 | 1,100,000 | 3 |
| | 100.331420 | Cigarette Tax | 1,927 | 1,800 | 736 | 1,500 | |
| | 100.331510 | CO HUTF Highway Users | 30,292 | 29,703 | 26,484 | 31,000 | |
| | 100.331520 | LP Co Motor Vehicle License | 7,674 | 5,000 | 3,833 | 5,000 | |
| | 100.331530 | LP County Road & Bridge | 3,093 | 3,000 | 3,084 | 3,000 | |
| | 100.331810 | Severance Tax | 916 | 2,000 | 73,519 | 5,000 | |
| | 100.331820 | Franchise Tax | 271 | 500 | 186 | 500 | |
| | 100.331830 | Co Fed Mineral Dist. Tax | 8,693 | 10,000 | 16,865 | 10,000 | |
| | Total Taxes/Unrestricted County-State: | | 1,778,407 | 1,554,727 | 1,914,720 | 1,700,000 | |
| | Licenses & Permits: | | | | | | |
| | 100.332100 | Business License Fee | 2,590 | 2,200 | 1,073 | 2,200 | |
| | 100.332110 | Liquor License Fee | 2,200 | 2,500 | 2,500 | 2,500 | |
| | 100.332210 | Building Permit Fee | 5,190 | 4,000 | 6,325 | 5,000 | |
| | 100.332250 | Vendor Permit Fee | 160 | 200 | 113 | 200 | |
| | 100.332260 | Animal License Fee | 380 | 300 | 503 | 400 | |
| | 100.332270 | Business Service License | 3,010 | 2,250 | 3,780 | 2,500 | |
| | 100.332275 | Excavation Permit Fee | 70 | - | 10 | - | |
| | 100.332275 | Other Permit Fee | | 100 | | 100 | |
| | Total Licenses and Permits: | | 13,600 | 11,550 | 14,303 | 12,900 | |
| | Grants / Restricted Funds: | | | | | | |
| | 100.333158 | HIDTA | 92,440 | 92,712 | 105,286 | 95,000 | 4 |
| | 100.333400 | LGGF Gaming Grant | 46,016 | 10,444 | 10,444 | 40,000 | 5 |
| | 100.333405 | DS (Drug & Seizure) Monies | - | 5,000 | - | 5,000 | |
| | 100.333530 | Snow Removal | - | 2,000 | 2,225 | 2,200 | 6 |
| | 100.333590 | DOLA Coronavirus Relief Fund | 5,655 | - | | - | |
| | 100.333591 | DOLA American Rescue Plan Act | - | 114,113 | 114,113 | - | |
| | Total Grants / Restricted Funds: | | 144,111 | 224,269 | 232,068 | 142,200 | |
| | Fines / Fees: | | | | | | |
| | 100.334110 | Court Costs/Fines/Citations | 899 | 1,000 | 540 | 1,000 | |
| | 100.334130 | Plan / Zone Fees | - | 1,500 | - | 1,500 | |
| | 100.334140 | Reproduction Fees | - | 20 | - | 20 | |
| | 100.334150 | Other Legal Service | | | | - | |
| | 100.334160 | NSF Fees | 140 | 100 | 245 | 100 | |
| | 100.334170 | Notary Public Fees | 10 | 100 | 40 | 100 | |
| | 100.334240 | VIN Inspections | 70 | 150 | 150 | 150 | |
| | 100.334400 | Residential Trash | 39,712 | 40,000 | 40,650 | 40,000 | 7 |
| | 100.334401 | Recycling | 3,058 | 2,400 | 4,425 | 3,100 | 7 |
| | Total for Fines / Fees: | | 43,889 | 45,270 | 46,050 | 45,970 | |
| | Other Income: | | | | | | |
| | 100.336040 | Equipment Sales | | - | 8,010 | - | |
| | 100.336050 | Misc. Income | 2,923 | 100 | 285 | 100 | |
| | 100.336060 | Police Department Reimbursemen | 3,068 | 4,000 | 2,714 | 4,000 | |

| | GENERAL FUND REVENUES | | | | | | |
|--|----------------------------|---|------------------|------------------|-------------------|------------------|-------|
| | | | 2021 Actual | 2022 Budget | 2022 Estimates | 2023 Budget | Notes |
| | Fund #100 | | | | | | |
| | 100.336061 | School Resource Officers | 94,500 | 144,000 | 144,000 | 151,200 | 8 |
| | 100.336100 | Interest Income | 697 | 750 | 13,077 | 8,000 | |
| | 100.336300 | Building Space Rental | 215 | 100 | 50 | 100 | |
| | | Total Other Income: | 101,403 | 148,950 | 168,135 | 163,400 | |
| | | | | | | | |
| | In House Transfers: | | | | | | |
| | 100.339100 | Transfers In | - | | | - | |
| | | Total In House Transfers In: | - | - | - | - | |
| | | | | | | | |
| | | Total Administration Revenues & Transfers: | 2,081,410 | 1,984,765 | 2,375,275 | 2,064,470 | |

| GENERAL FUND - ADMINISTRATION EXPENSES | | | | | | | |
|--|--|--|----------------|----------------|----------------|----------------|-------|
| | | | 2021 Actual | 2022 Budget | 2022 Estimates | 2023 Budget | Notes |
| | Fund #100 | | | | | | |
| | Administration Expenses | | | | | | |
| | Legislative: | | | | | | |
| | 100.411000.1150 | Town Board Salaries | 7,200 | 7,200 | 7,500 | 7,200 | |
| | 100.411000.2200 | FICA | 446 | 446 | 465 | 446 | |
| | 100.411000.2250 | Medicare | 105 | 105 | 109 | 105 | |
| | 100.411000.2500 | Unemployment Insurance | 22 | 22 | 15 | 22 | |
| | 100.411000.5800 | Travel, Training, Meetings | 186 | 3,000 | 6,000 | 3,000 | |
| | 100.411000.5810 | Hosting Joint Meetings | 1,198 | 1,500 | - | 1,500 | |
| | 100.411000.8500 | Town Board Cost Allocation Offset | (1,944) | | | (2,000) | |
| | | Total Legislative: | 7,213 | 12,273 | 14,089 | 10,273 | |
| | Judicial: | | | | | | |
| | 100.412000.3200 | Professional Service - Judge | 1,450 | 3,000 | - | 3,000 | |
| | 100.412000.5800 | Travel, Training, Meetings | 932 | 1,000 | - | 1,000 | |
| | | Total Judicial: | 2,382 | 4,000 | - | 4,000 | |
| | Elections: | | | | | | |
| | 100.414000.1105 | Election Judges | | 1,250 | 1,000 | | |
| | 100.414000.4600 | Election Supplies | | 1,000 | 662 | | |
| | | Total Elections: | - | 2,250 | 1,662 | - | |
| | Administration Salaries & Benefits: | | | | | | |
| | 100.415000.1100 | Salaries Manager | - | 83,200 | - | 83,200 | |
| | 100.415000.1101 | Salaries Clerk/Treasurer | 61,946 | 62,608 | 62,608 | 62,608 | |
| | 100.415000.1102 | Salaries Deputy Clerk/Treasurer | 40,275 | 41,330 | 39,619 | 41,600 | |
| | 100.415000.1103 | Salaries Admin Assist/Fin Coord | 46,298 | 55,874 | 48,228 | 48,694 | |
| | 100.415000.1200 | Overtime | - | 2,066 | - | 2,080 | 9 |
| | 100.415000.2100 | Health Insurance | 12,126 | 15,078 | 19,101 | 19,200 | |
| | 100.415000.2101 | Life Insurance | 67 | 67 | 76 | 67 | |
| | 100.415000.2102 | Dental Insurance | 504 | 504 | 1,008 | 1,008 | |
| | 100.415000.2103 | Vision Insurance | 72 | 60 | 120 | 120 | |
| | 100.415000.2104 | Aflac | 4,864 | 4,864 | 1,216 | - | |
| | 100.415000.2200 | FICA | 9,239 | 15,195 | 9,230 | 14,767 | |
| | 100.415000.2250 | Medicare | 2,161 | 3,554 | 2,159 | 3,454 | |
| | 100.415000.2300 | Retirement | 4,997 | 9,983 | 5,534 | 10,412 | |
| | 100.415000.2500 | Unemployment Insurance | 448 | 490 | 299 | 476 | |
| | 100.415000.2502 | Enterprise Salary / Benefit Alloc. | | (133,181) | (133,181) | (128,846) | |
| | | Total Administration Salaries & Benefits: | 182,996 | 161,692 | 56,017 | 158,841 | |
| | Administration Operating: | | | | | | |
| | 100.416000.2600 | Workers Compensation Ins. | 13,892 | 36,489 | 36,567 | 36,567 | 10 |
| | 100.416000.2700 | Insurance / PC | 12,827 | 41,662 | 39,018 | 41,662 | 10 |
| | 100.416000.3000 | Contract Work | 112,290 | 10,000 | 99,675 | 10,000 | 11 |
| | 100.416000.3201 | Legal Service - Attorney | 8,589 | 10,000 | 10,232 | 10,000 | |
| | 100.416000.3203 | Prof. Service - Audit | 5,606 | 17,000 | 17,000 | 17,000 | |
| | 100.416000.4110 | Utilities - Water | 965 | 3,300 | 2,875 | 3,300 | |
| | 100.416000.4120 | Utilities - Sewer | 370 | 2,500 | 2,667 | 2,500 | |
| | 100.416000.4130 | Utilities - Electric | 2,379 | 8,200 | 5,216 | 8,200 | |
| | 100.416000.4150 | Utilities - Gas | 997 | 2,200 | 4,465 | 2,200 | |
| | 100.416000.4155 | Irrigation Expense | - | | 104 | 156 | |
| | 100.416000.4160 | Telephone | 2,406 | 5,912 | 6,230 | 5,912 | |

| GENERAL FUND - ADMINISTRATION EXPENSES | | | | | | | |
|--|-------------------------------|--|----------------|----------------|----------------|----------------|-------|
| | | | 2021 Actual | 2022 Budget | 2022 Estimates | 2023 Budget | Notes |
| | Fund #100 | | | | | | |
| | 100.416000.4162 | Cell Phone - AT&T | 2,564 | 7,100 | 6,823 | 7,100 | |
| | 100.416000.4164 | IT Services & Maintenance | 5,605 | 16,769 | 26,749 | 17,969 | 12 |
| | 100.416000.4165 | Internet Line | 371 | 2,315 | 1,385 | 2,315 | |
| | 100.416000.4166 | IT Equipment & Supplies | 555 | 6,000 | 8,409 | 6,000 | |
| | 100.416000.4191 | Recording Fees | 28 | 200 | 271 | 200 | |
| | 100.416000.4304 | Building R & M | 4,019 | 2,500 | 500 | 2,500 | |
| | 100.416000.4444 | Intergovernmental Payments | 20,308 | 28,008 | 28,008 | 25,308 | 13 |
| | 100.416000.4950 | Misc. Expense | 165 | 1,200 | 1,232 | 1,200 | |
| | 100.416000.4951 | Community Christmas | 81 | 200 | 100 | 200 | |
| | 100.416000.4952 | Community Support | 3,021 | 1,500 | 1,000 | 1,500 | |
| | 100.416000.5400 | Advertising / Public Notices | 400 | 2,500 | 1,500 | 2,500 | |
| | 100.416000.5420 | Cleaning Service | 3,676 | 3,500 | 3,626 | 3,600 | |
| | 100.416000.5430 | Office Equipment L & M | 1,096 | 1,452 | 2,014 | 1,452 | |
| | 100.416000.5440 | Publication Legal Notice | 635 | 1,000 | 400 | 1,000 | |
| | 100.416000.5500 | Printing Services | 1,726 | 4,000 | 4,911 | 4,000 | |
| | 100.416000.5550 | Bank Service Charges | 564 | 800 | 2,392 | 1,500 | |
| | 100.416000.5600 | Office Supplies | 2,086 | 7,000 | 3,934 | 7,000 | |
| | 100.416000.5650 | Operating Supplies | 3,496 | 4,000 | 1,022 | 4,000 | |
| | 100.416000.5800 | Travel, Training, Meetings | 1,321 | 3,000 | 2,919 | 3,000 | |
| | 100.416000.5820 | Special Events / Swag | - | 2,000 | 800 | 2,000 | |
| | 100.416000.6150 | Postage | 1,607 | 4,500 | 3,083 | 4,500 | |
| | 100.416000.6260 | Gas, Oil, Etc. | 1,732 | 1,500 | 411 | 1,500 | |
| | 100.416000.6450 | Membership Fees / Subscriptions | 8,804 | 11,035 | 11,035 | 7,411 | 14 |
| | 100.416000.6453 | Flexile Spending Account (FSA) | | 413 | - | | |
| | 100.416000.8501 | Admin Salaries & Benefits Offset | (158,965) | (51,427) | (51,427) | (51,961) | |
| | 100.416000.9000 | Capital Outlay | 149,781 | | 280,000 | | 15 |
| | 100.416000.9140 | Transfer Out | 90,000 | 200,000 | | 200,000 | 16 |
| | | Total Administration Operating: | 304,998 | 398,328 | 565,145 | 393,290 | |
| | | | | | | | |
| | Community Development: | | | | | | |
| | 100.419000.1104 | Building Inspect/Code Enforcem | (56) | | | | |
| | 100.419000.1200 | Overtime | | | | | |
| | 100.419000.2100 | Health Insurance | | | | | |
| | 100.419000.2101 | Life Insurance | | | | | |
| | 100.419000.2102 | Dental Insurance | | | | | |
| | 100.419000.2103 | Vision Insurance | | | | | |
| | 100.419000.2104 | Aflac | | | | | |
| | 100.419000.2200 | FICA | | | | | |
| | 100.419000.2250 | Medicare | | | | | |
| | 100.419000.2300 | Retirement | | | | | |
| | 100.419000.2500 | Unemployment Insurance | | | | | |
| | 100.419000.2501 | Prof. Services Planning Services | 17,452 | 20,000 | 19,822 | 20,000 | 17 |
| | 100.419000.5650 | Operating Supplies | | 500 | | 500 | 18 |
| | 100.419000.5800 | Travel, Training, Meetings | 30 | 1,000 | | 1,000 | |
| | 100.419000.6450 | Membership Fees/Subscriptions | | 250 | 250 | 250 | 19 |
| | | Total Community Development: | 17,426 | 21,750 | 20,072 | 21,750 | |
| | | | | | | | |
| | | Total Administration Expenses: | 515,015 | 600,292 | 656,984 | 588,155 | |

| GENERAL FUND - PUBLIC SAFETY EXPENSES | | | | | | | |
|---------------------------------------|---|---------------------------------|----------------|------------------|------------------|------------------|-------|
| | | | 2021 Actual | 2022 Budget | 2022 Estimates | 2023 Budget | Notes |
| | Fund #100 | | | | | | |
| | Public Safety Salaries & Benefits: | | | | | | |
| | 100.420000.1106 | Salaries Chief | 119,510 | 113,194 | 117,547 | 113,194 | |
| | 100.420000.1107 | Salaries Sergeant | 91,447 | 89,107 | 90,607 | 89,107 | |
| | 100.420000.1108 | Salaries Officers | 387,287 | 337,106 | 403,510 | 340,309 | 20 |
| | 100.420000.1110 | School Resource Officer | 57,077 | 124,773 | 117,645 | 151,200 | 21 |
| | 100.420000.1180 | P/T Clerk | 2,434 | 2,201 | 2,201 | 2,201 | |
| | 100.420000.1200 | Overtime | 41,171 | 55,099 | 39,441 | 58,062 | 22 |
| | 100.420000.2100 | Health Insurance | 72,858 | 88,242 | 91,436 | 98,138 | |
| | 100.420000.2101 | Life Insurance | 261 | 269 | 281 | 302 | |
| | 100.420000.2102 | Dental Insurance | 6,870 | 4,032 | 6,720 | 4,032 | |
| | 100.420000.2103 | Vision Insurance | 1,014 | 480 | 852 | 540 | |
| | 100.420000.2104 | Aflac | (0) | 9,600 | 1,515 | 7,576 | |
| | 100.420000.2130 | Legal Insurance | 1,179 | 2,100 | 1,592 | 2,000 | |
| | 100.420000.2200 | FICA | 151 | 136 | 136 | 136 | |
| | 100.420000.2250 | Medicare | 9,331 | 9,663 | 10,011 | 10,934 | |
| | 100.420000.2350 | Police Pension | 42,650 | 49,589 | 48,735 | 52,255 | |
| | 100.420000.2450 | Death & Disability | 15,944 | 21,254 | 18,085 | 19,350 | |
| | 100.420000.2500 | Unemployment Insurance | 2,095 | 1,443 | 1,471 | 1,508 | |
| | Total Public Safety Salaries & Benefits: | | 851,279 | 908,287 | 951,785 | 950,845 | |
| | | | | | | | |
| | Public Safety Operating: | | | | | | |
| | 100.421000.3415 | Clinic & Hospital | 880 | 600 | | 600 | |
| | 100.421000.4306 | Vehicle R & M | 16,836 | 7,000 | 4,123 | 7,000 | |
| | 100.421000.4444 | Intergovernmental Payments | 15,853 | 14,163 | 14,163 | 16,862 | 23 |
| | 100.421000.4950 | Misc. Expense | 500 | 300 | | 300 | |
| | 100.421000.4980 | Animal Control | - | 300 | | 300 | |
| | 100.421000.5420 | Cleaning Service | 649 | 585 | 670 | 585 | |
| | 100.421000.5650 | Operating Supplies | 6,555 | 10,000 | 10,000 | 10,000 | |
| | 100.421000.5800 | Travel, Training, Meetings | 6,164 | 3,000 | 4,138 | 3,000 | |
| | 100.421000.6110 | Uniforms | 1,856 | 3,000 | 11 | 3,000 | |
| | 100.421000.6140 | Other DS Costs | | - | | - | |
| | 100.421000.6160 | Dispatch (Radio) Services | - | 10,000 | - | 10,000 | |
| | 100.421000.6230 | Firearm Supplies | 1,395 | 1,500 | 782 | 1,500 | |
| | 100.421000.6260 | Gas, Oil, Etc. | 16,633 | 17,000 | 20,668 | 17,000 | |
| | 100.421000.6450 | Membership Fees/Subscriptions | 3,123 | 6,065 | 6,065 | 10,082 | 24 |
| | 100.421000.6453 | Flexible Spending Account (FSA) | | - | | - | |
| | 100.421000.8400 | Contributions to Institutions | - | 200 | | 200 | |
| | 100.421000.9000 | Capital Outlay | - | 30,000 | 30,000 | 40,000 | 25 |
| | 100.421000.9010 | Capital Outlay - Vehicles | 42,562 | 36,000 | 36,000 | 38,000 | 26 |
| | Total Public Safety Operating: | | 113,006 | 139,713 | 126,620 | 158,429 | |
| | | | | | | | |
| | Total Public Safety Expenses: | | 964,285 | 1,048,000 | 1,078,406 | 1,109,274 | |

| GENERAL FUND PUBLIC WORKS - PARKS EXPENSES | | | | | | | |
|--|---|------------------------------------|-------------|-------------|----------------|-------------|-------|
| | Fund #100 | | 2021 Actual | 2022 Budget | 2022 Estimates | 2023 Budget | Notes |
| | Public Works Salaries & Benefits: | | | | | | |
| | 100.430000.1109 | Salaries Public Works Director | 52,423 | 70,720 | 68,901 | 70,720 | |
| | 100.430000.1111 | Salaries Foreman | 52,641 | 49,754 | 48,992 | 49,754 | |
| | 100.430000.1112 | Salaries Maintenance Worker I | 81,980 | 84,365 | 84,365 | 43,264 | |
| | 100.430000.1113 | Salaries Maintenance Worker II | - | - | 30,400 | 83,200 | |
| | 100.430000.1200 | Overtime | 8,190 | 6,706 | 4,766 | 8,811 | 27 |
| | 100.430000.2100 | Health Insurance | 26,684 | 34,698 | 29,485 | 34,698 | |
| | 100.430000.2101 | Life Insurance | 129 | 134 | 120 | 168 | |
| | 100.430000.2102 | Dental Insurance | 1,302 | 1,512 | 798 | 1,008 | |
| | 100.430000.2103 | Vision Insurance | 186 | 180 | 95 | 120 | |
| | 100.430000.2104 | Aflac | 1,551 | 2,000 | 3,720 | 3,613 | |
| | 100.430000.2200 | FICA | 12,055 | 12,700 | 11,155 | 15,856 | |
| | 100.430000.2250 | Medicare | 2,819 | 2,970 | 2,941 | 3,708 | |
| | 100.430000.2300 | Retirement | 8,021 | 10,739 | 9,952 | 13,693 | |
| | 100.430000.2500 | Unemployment Insurance | 593 | 423 | 419 | 511 | |
| | 100.430000.2502 | Enterprise Salary / Benefit Alloc. | (130,626) | (148,371) | (148,371) | (179,804) | |
| | Total Public Works Salaries & Benefits: | | 117,947 | 128,530 | 147,738 | 149,321 | |
| | | | | | | | |
| | Public Works Operating: | | | | | | |
| | 100.431000.3000 | Contract Work / Hydro Excavation | 13,140 | 12,500 | | 12,500 | 28 |
| | 100.431000.3415 | Clinic & Hospital | 675 | 500 | 500 | 500 | |
| | 100.431000.3910 | Residential Trash | 32,220 | 32,000 | 26,814 | 32,000 | 29 |
| | 100.431000.3911 | Recycle | 2,804 | 2,000 | 2,070 | 2,000 | |
| | 100.431000.4130 | Utilities | 1,287 | 300 | 258 | 300 | |
| | 100.431000.4225 | Rental Equipment / Supplies | 1,546 | 1,000 | 1,347 | 1,000 | |
| | 100.431000.4300 | Equipment R & M | 10,388 | 8,000 | 11,562 | 8,000 | |
| | 100.431000.4306 | Vehicle R & M | 9,473 | 5,000 | 9,684 | 5,000 | |
| | 100.431000.4308 | Bldg. & Prop. R & M | 5,461 | 500 | 3,139 | 500 | |
| | 100.431000.4309 | Mosquito Control | 9,558 | 9,560 | 9,845 | 9,560 | |
| | 100.431000.4313 | Street Repairs | 15,123 | 50,000 | 24,173 | 50,000 | 30 |
| | 100.431000.4316 | Street Lights - Electric | 18,093 | 20,000 | 16,256 | 20,000 | |
| | 100.431000.4318 | Street Signs | 2,859 | 2,000 | 1,500 | 2,000 | |
| | 100.431000.4365 | Seasonal Decorations | 536 | 500 | 300 | 500 | |
| | 100.431000.4950 | Miscellaneous Expense | 919 | | 1,500 | | |
| | 100.431000.5800 | Travel, Training, Meetings | 4,388 | 1,000 | 2,500 | 1,000 | |
| | 100.431000.6003 | R & M Supplies | 5,146 | 4,000 | 1,725 | 4,000 | |
| | 100.431000.6004 | Tools | 9,662 | 500 | 3,196 | 500 | |
| | 100.431000.6005 | Shop Supplies | | | | 1,000 | |
| | 100.431000.6110 | Uniforms | 1,581 | 3,000 | 2,000 | 3,000 | |
| | 100.431000.6260 | Gas, Oil, Etc. | 9,524 | 5,000 | 13,962 | 5,000 | |
| | 100.431000.6450 | Memberships / Subscriptions | | 1,000 | | 1,000 | 31 |
| | 100.431000.6453 | Flexible Spending Account (FSA) | | 1,551 | | 1,140 | |
| | 100.431000.7450 | Small Equip/Vehicle Purchases | 8,550 | 5,000 | 1,643 | 5,000 | |
| | 100.431000.9010 | Capital Outlay - Vehicles | | | 45,000 | | 32 |
| | Total Public Works Operating: | | 162,932 | 164,911 | 178,974 | 165,500 | |
| | | | | | | | |
| | Parks Expenses: | | | | | | |
| | 100.452000.1114 | Salaries Seasonal Worker | 1,473 | 15,080 | (18) | 15,080 | |
| | 100.452000.1200 | Overtime | | | | | |
| | 100.452000.2200 | FICA | 90 | 935 | | 935 | |
| | 100.452000.2250 | Medicare | 21 | 219 | | 219 | |
| | 100.452000.2500 | Unemployment Insurance | 4 | 45 | | 45 | |
| | 100.452000.6003 | R & M Supplies | 1,502 | 1,000 | 2,165 | 1,000 | |
| | 100.452000.7110 | Grounds Improvement / Tree Care | | 5,000 | 15,000 | 22,500 | |
| | 100.452000.7180 | Trails | | 2,500 | | 2,500 | |
| | Total Parks Operating: | | 3,090 | 24,779 | 17,147 | 42,279 | |
| | | | | | | | |
| | Total Public Works and Parks Expenses: | | 283,970 | 318,220 | 343,859 | 357,099 | |

| GENERAL FUND SUMMARY | | | | |
|--|------------------|----------------|-------------------|------------------|
| | 2021 Actual | 2022 Budget | 2022 Estimates | 2023 Budget |
| Fund #100 | | | | |
| | | | | |
| BEGINNING FUND BALANCES | 1,334,247 | 943,031 | 1,574,503 | 1,870,530 |
| | | | | |
| Total Gen Fund Revenues & Transfers In: | 2,081,410 | 1,984,765 | 2,375,275 | 2,064,470 |
| | | | | |
| Administration Expenses | 515,015 | 600,292 | 656,984 | 588,155 |
| Public Safety Expenses | 964,285 | 1,048,000 | 1,078,406 | 1,109,274 |
| Public Works and Parks Expenses | 283,970 | 318,220 | 343,859 | 357,099 |
| | | | | |
| Total Gen Fund Expenses & Transfers Out | 1,816,409 | 1,966,512 | 2,079,249 | 2,054,528 |
| | | | | |
| Total General Fund Net Revenues | 265,001 | 18,253 | 296,026 | 9,942 |
| | | | | |
| ENDING FUND BALANCE | 1,599,248 | 961,284 | 1,870,530 | 1,880,472 |
| | | | | |
| TABOR Reserve (3% of Expenditures) | 54,492 | 58,995 | 62,377 | 61,636 |
| Unallocated Operating Reserve | 1,544,756 | 902,289 | 1,808,152 | 1,818,836 |
| | | | | |
| TOTAL ENDING FUND BALANCE | 1,574,503 | 961,284 | 1,870,530 | 1,880,472 |

| CAPITAL IMPROVEMENT FUND | | | | | | | |
|--------------------------|--|-------------------------------------|----------------|----------------|----------------|----------------|-------|
| | | | 2021 Actual | 2022 Budget | 2022 Estimates | 2023 Budget | Notes |
| | Fund #300 | | | | | | |
| | REVENUES | | | | | | |
| | Grants / Restricted Funds | | | | | | |
| | 300.333415 | Sales Tax Revenue | 255,207 | 230,000 | 266,910 | 250,000 | 33 |
| | 300.333416 | ISD Contribution | 110,000 | | - | | 34 |
| | 300.333417 | CDOT Contribution | 528,000 | | - | | 35 |
| | Total Grants / Restricted Funds: | | 893,207 | 230,000 | 266,910 | 250,000 | |
| | Other Income: | | | | | | |
| | 300.336100 | Interest Income | 152 | 180 | 3,192 | 1,500 | |
| | Total Other Income: | | 152 | 180 | 3,192 | 1,500 | |
| | In House Transfers: | | | | | | |
| | 300.339100 | Transfer In Utility Funds | | | | | |
| | Total In House Transfers: | | - | - | - | - | |
| | Total Capital Fund Revenues | | 893,359 | 230,180 | 270,102 | 251,500 | |
| | EXPENSES | | | | | | |
| | Capital Improvement: | | | | | | |
| | 300.930000.3204 | Prof Svs - Engineer/Consultant | | 25,000 | 7,004 | 25,000 | |
| | 300.930000.6454 | CIP Transfer Out | | 50,000 | | 50,000 | 36 |
| | 300.930000.9202 | Project / Labor Match | 785,294 | - | 7,663 | - | |
| | 300.930000.9230 | Capital Projects | | 100,000 | 7,900 | 100,000 | 37 |
| | Total Capital Improvement Expenses | | 785,294 | 175,000 | 22,566 | 175,000 | |
| | Capital Improvement Fund Beginning Fund Balance | | 323,904 | 316,202 | 431,969 | 679,505 | |
| | | Revenues | 893,359 | 230,180 | 270,102 | 251,500 | |
| | | Expenses | 785,294 | 175,000 | 22,566 | 175,000 | |
| | ENDING FUND BALANCE | | 431,969 | 371,382 | 679,505 | 756,005 | |
| | | <i>Restricted Operating Reserve</i> | <i>431,969</i> | <i>371,382</i> | <i>679,505</i> | <i>756,005</i> | |
| | Capital Improvement Fund Total Ending Balance: | | 431,969 | 371,382 | 679,505 | 756,005 | |

| CONSERVATION TRUST FUND | | | | | | | |
|-------------------------|---|------------------------|---------------|----------------|----------------|----------------|-------|
| | | | 2021 Actual | 2022 Budget | 2022 Estimates | 2023 Budget | Notes |
| | Fund #400 | | | | | | |
| | REVENUES | | | | | | |
| | Grants / Restricted Funds: | | | | | | |
| | 400.333100 | GOCO Grant | - | 72,000 | | 72,000 | 38 |
| | 400.333580 | Lottery Funds | 8,720 | 8,400 | 10,484 | 8,400 | |
| | Total Grants / Restricted Funds: | | 8,720 | 80,400 | 10,484 | 80,400 | |
| | | | | | | | |
| | Other Income: | | | | | | |
| | 400.336100 | Interest Income | 33 | 50 | 711 | 300 | |
| | Total Other Income: | | 33 | 50 | 711 | 300 | |
| | | | | | | | |
| | Total Conservation Trust Fund Revenue | | 8,754 | 80,450 | 11,195 | 80,700 | |
| | | | | | | | |
| | EXPENSES | | | | | | |
| | Conservation Trust: | | | | | | |
| | 400.700452.9000 | GOCO Grant Expenditure | - | 120,000 | - | 120,000 | |
| | Total Conservation Trust Fund Expenses | | - | 120,000 | - | 120,000 | |
| | | | | | | | |
| | Conservation Trust Fund Beginning Fund Balance | | 69,163 | 69,162 | 77,916 | 89,110 | |
| | | Revenues | 8,754 | 80,450 | 11,195 | 80,700 | |
| | | Expenses | - | 120,000 | - | 120,000 | |
| | CTF Ending Fund Balance | | 77,917 | 29,612 | 89,110 | 49,810 | |
| | | | | | | | |
| | Conservation Trust Fund Total Ending Balance: | | 77,916 | 29,612 | 89,110 | 49,810 | |

| ECONOMIC DEVELOPMENT FUND | | | | | | | |
|---------------------------|--|--------------------------|---------------|---------------|----------------|---------------|-------|
| | | | 2021 Actual | 2022 Budget | 2022 Estimates | 2023 Budget | Notes |
| | Fund #500 | | | | | | |
| | REVENUES | | | | | | |
| | Grants / Restricted Funds: | | | | | | |
| | 500.333851 | DOLA Broadband Grant | | | 24,920 | | 39 |
| | 500.333851 | DOLA Housing Study Grant | | | 23,627 | | 40 |
| | Total Grants / Restricted Funds: | | - | - | 48,547 | - | |
| | | | | | | | |
| | Other Income: | | | | | | |
| | 500.336100 | Interest Income | 29 | 50 | 629 | 300 | |
| | Total Other Income: | | 29 | 50 | 629 | 300 | |
| | | | | | | | |
| | In House Transfers: | | | | | | |
| | 500.339100 | Transfers In | | | | | |
| | Total In House Transfers: | | - | - | - | - | |
| | | | | | | | |
| | Total Economic Development Fund Revenues | | 29 | 50 | 49,176 | 300 | |
| | | | | | | | |
| | EXPENSES | | | | | | |
| | 500.500463.3207 | Planning Grants | 47,859 | 10,000 | - | 10,000 | 41 |
| | Total | | 47,859 | 10,000 | - | 10,000 | |
| | | | | | | | |
| | Total Economic Development Fund Expenses | | 47,859 | 10,000 | - | 10,000 | |
| | | | | | | | |
| | Economic Development Fund Beginning Balance | | 61,305 | 60,663 | 13,476 | 62,652 | |
| | Revenues | | 29 | 50 | 49,176 | 300 | |
| | Expenses | | 47,859 | 10,000 | - | 10,000 | |
| | Ending Fund Balance | | 13,475 | 50,713 | 62,652 | 52,952 | |
| | | | | | | | |
| | Economic Development Fund Total Ending Balance: | | 13,476 | 50,713 | 62,652 | 52,952 | |

| WATER FUND | | | | | | | |
|------------|--|---|----------------|----------------|----------------|----------------|-------|
| | | | 2021 Actual | 2022 Budget | 2022 Estimates | 2023 Budget | Notes |
| | Fund #610 | | | | | | |
| | REVENUES | | | | | | |
| | Fines / Fees / Utilities: | | | | | | |
| | 610.333590 | DOLA Coronavirus Relief Fund | 4,806 | | | | |
| | 610.334120 | Late Fees | 5,960 | 5,000 | 10,512 | 5,000 | |
| | 610.334419 | Reconnect Fees | 3,750 | 1,500 | 5,743 | 1,500 | |
| | 610.334420 | Metered Water Sales | 249,822 | 275,000 | 271,721 | 275,000 | |
| | 610.334430 | Tap Fees | 3,500 | 7,600 | | 7,600 | |
| | 610.334440 | Ready to Serve Fees | 12,763 | 13,000 | 12,001 | 13,000 | |
| | 610.334495 | Special Meter Read | | | | | |
| | | Total Fines / Fees / Utilities: | 280,602 | 302,100 | 299,977 | 302,100 | |
| | | | | | | | |
| | Other Income: | | | | | | |
| | 610.336100 | Interest Income | 7 | 25 | 156 | 80 | |
| | | Total Other Income: | 7 | 25 | 156 | 80 | |
| | | | | | | | |
| | In House Transfers: | | | | | | |
| | | Transfers In from Capital Improv. Fund | | 25,000 | | 25,000 | 42 |
| | | Transfers In from General Fund | | | | | |
| | 610.339100 | Transfers In from Gas Fund | | | | | |
| | | Total In House Transfers: | - | 25,000 | - | 25,000 | |
| | | | | | | | |
| | | Total Water Revenue | 280,609 | 327,125 | 300,132 | 327,180 | |
| | | | | | | | |
| | EXPENSES | | | | | | |
| | Water Operations: | | | | | | |
| | 610.610416.3000 | Contract Work / Hydro Excavation | 3,330 | 7,500 | | 7,500 | |
| | 610.610416.3204 | Prof. Service - Engineer | - | 25,000 | | 25,000 | |
| | 610.610416.5800 | Training, Travel & Meetings | 1,074 | 1,000 | 2,447 | 1,000 | |
| | 610.610416.5901 | Enterprise Salary & Benefit Allocation | 87,326 | 88,107 | 88,107 | 97,052 | |
| | 610.610416.5902 | Enterprise General Services Allocation | 16,058 | 19,047 | 19,047 | 19,245 | |
| | 610.610416.6003 | R & M Supplies | 815 | 1,500 | 25,656 | 1,500 | |
| | 610.610416.6004 | Tools | 320 | 500 | 250 | 500 | |
| | 610.610416.6025 | Water Tests | 2,389 | 3,000 | 1,473 | 3,000 | |
| | 610.610416.6100 | Purchased Water | 130,051 | 150,000 | 111,694 | 150,000 | 43 |
| | 610.610416.6450 | Membership Fees/Subscriptions | 275 | 275 | 368 | 275 | |
| | 610.610416.7450 | Small Equipment Purchases | | | | | |
| | 610.610416.9000 | Capital Outlay | - | | | | |
| | 610.610416.9010 | Capital Outlay - Vehicles | | | | | |
| | | Total Water Operations: | 241,637 | 295,929 | 249,043 | 305,072 | |
| | | | | | | | |
| | | Total Water Expenses | 241,637 | 295,929 | 249,043 | 305,072 | |
| | | | | | | | |
| | Water Fund Beginning Fund Balance | | 23,013 | 14,727 | 44,652 | 95,741 | |
| | | Revenues | 280,609 | 327,125 | 300,132 | 327,180 | |
| | | Expenses | 241,637 | 295,929 | 249,043 | 305,072 | |
| | | Water Fund Subtotal | 61,985 | 45,923 | 95,741 | 117,849 | |
| | | | | | | | |
| | | Water Fund Total Ending Balance: | 44,652 | 45,923 | 95,741 | 117,849 | |

| GAS FUND | | | | | | | |
|----------|----------------------------------|--|----------------|----------------|----------------|----------------|-------|
| | | | 2021 Actual | 2022 Budget | 2022 Estimates | 2023 Budget | Notes |
| | Fund #620 | | | | | | |
| | REVENUES | | | | | | |
| | Fines / Fees / Utilities: | | | | | | |
| | 620.333000 | COLA Coronavirus Relief Fund | 9,114 | | | | |
| | 620.334412 | Gas Residential | 230,283 | 200,000 | 318,439 | 250,000 | |
| | 620.334413 | Gas Commercial | 124,145 | 90,000 | 164,451 | 100,000 | |
| | 620.334415 | Gas Stand-By Fees | 10,901 | 9,000 | 11,403 | 10,000 | |
| | 620.334430 | Tap Fees | 3,562 | | | | |
| | 620.334470 | Gas Taxes | 23,095 | 18,000 | 32,066 | 25,000 | |
| | | Total Fines / Fees / Utilities: | 401,100 | 317,000 | 526,359 | 385,000 | |
| | | | | | | | |
| | Other Income: | | | | | | |
| | 620.336050 | Misc Income | | - | | | |
| | 620.336100 | Interest Income | 35 | 55 | 779 | 350 | |
| | | Total Other Income: | 35 | 55 | 779 | 350 | |
| | | | | | | | |
| | | Total Gas Fund Revenue | 401,136 | 317,055 | 527,138 | 385,350 | |
| | | | | | | | |
| | EXPENSES | | | | | | |
| | Gas Fund Operations: | | | | | | |
| | 620.620416.3000 | Contract Work / Hydro Excavation | 372 | 6,000 | 285 | 6,000 | |
| | 620.620416.3204 | Prof. Service - Engineer | | | | | |
| | 620.620416.3410 | CDOT Physicals, Drug Tests | - | 500 | | 500 | |
| | 620.620416.4300 | Equipment R & M | 992 | 1,000 | | 1,000 | |
| | 620.620416.4306 | Vehicle R & M | - | 500 | | 500 | |
| | 620.620416.4950 | Misc Expense | - | 500 | | 500 | |
| | 620.620416.5800 | Travel, Training, Meetings | 1,214 | 1,500 | 3,119 | 1,500 | |
| | 620.620416.5901 | Enterprise Salary & Benefit Allocation | 85,410 | 88,107 | 88,107 | 97,052 | |
| | 620.620416.5902 | Enterprise General Services Allocation | 16,058 | 19,047 | 19,047 | 19,245 | |
| | 620.620416.6003 | R & M Supplies | 9,014 | 3,000 | 15,732 | 3,000 | |
| | 620.620416.6004 | Tools | 298 | 300 | 7,025 | 300 | |
| | 620.620416.6210 | Natural Gas Purchases | 217,057 | 170,000 | 247,156 | 220,000 | 44 |
| | 620.620416.6220 | Gas Sales Tax | 16,590 | 15,500 | 19,114 | 20,000 | |
| | 620.620416.6250 | Energy Outreach Colorado | 1,688 | 1,700 | 1,358 | 1,700 | 45 |
| | 620.620416.6260 | Gas, Oil, Etc. | - | 2,000 | 3,771 | 2,000 | |
| | 620.620416.6450 | Membership Fees / Subscriptions | 98 | 200 | 416 | 200 | |
| | 620.620416.8400 | Contribution | | | | | |
| | 620.620416.9000 | Capital Outlay - Gas Line | | | | | |
| | 620.620416.9010 | Capital Outlay - Vehicle | | | 45,000 | | 46 |
| | 620.620416.9140 | Transfer Out | | | | | |
| | | Total Gas Fund Operations: | 348,790 | 309,854 | 450,130 | 373,497 | |
| | | | | | | | |
| | | Total Gas Fund Expenses & Transfers | 348,790 | 309,854 | 450,130 | 373,497 | |
| | | | | | | | |
| | | Gas Fund Beginning Fund Balance | 96,688 | 73,955 | 137,226 | 214,234 | |
| | | Revenues | 401,136 | 317,055 | 527,138 | 385,350 | |
| | | Expenses | 348,790 | 309,854 | 450,130 | 373,497 | |
| | | Gas Fund Subtotal | 149,034 | 81,156 | 214,234 | 226,087 | |
| | | | | | | | |
| | | Gas Fund Total Ending Balance: | 137,226 | 81,156 | 214,234 | 226,087 | |

| SEWER FUND | | | | | | | |
|------------|----------------------------------|--|-----------------|----------------|----------------|----------------|-------|
| | | | 2021 Actual | 2022 Budget | 2022 Estimates | 2023 Budget | Notes |
| | Fund #630 | | | | | | |
| | REVENUES | | | | | | |
| | Fines / Fees / Utilities: | | | | | | |
| | 630.333000 | DOLA Coronavirus Relief Fund | 9,920 | 2,500 | | | |
| | 630.334430 | Tap Fees | 1,900 | 2,500 | | 2,500 | |
| | 630.334460 | Sewage Collection | 478,969 | 501,000 | 566,159 | 501,000 | |
| | | Total Fines / Fees / Utilities: | 490,789 | 503,500 | 566,159 | 503,500 | |
| | | | | | | | |
| | Other Income: | | | | | | |
| | 630.336100 | Interest Income | - | | - | - | |
| | | Total Other Income: | - | - | - | - | |
| | | | | | | | |
| | In House Transfers: | | | | | | |
| | | Transfer In CIP Fund | | 25,000 | | 25,000 | 47 |
| | 630.339100 | Transfer In General Fund | 90,000 | | | | 48 |
| | | Total In House Transfers: | 90,000 | 25,000 | - | 25,000 | |
| | | | | | | | |
| | | Total Sewer Operating Revenue | 580,789 | 528,500 | 566,159 | 528,500 | |
| | | | | | | | |
| | EXPENSES | | | | | | |
| | Sewer Operations: | | | | | | |
| | 630.630416.3000 | Contract Work / Hydro Excavation | 9,553 | 5,000 | 7,439 | 5,000 | |
| | 630.630416.3204 | Prof. Service - Engineer/Filming | 980 | 25,000 | | 25,000 | |
| | 630.630416.5800 | Travel, Training, Meetings | 894 | 500 | | 500 | |
| | 630.630416.5901 | Enterprise Salary & Benefit Allocatio | 87,326 | 80,014 | 80,014 | 87,245 | |
| | 630.630416.5902 | Enterprise General Services Allocat | 8,029 | 9,524 | 9,524 | 9,622 | |
| | 630.630416.6003 | R & M Supplies | 2,221 | 2,000 | 12,668 | 2,000 | |
| | 630.630416.6004 | Tools | - | 500 | | 500 | |
| | 630.630416.6240 | SUIT - Treatment | 414,591 | 393,000 | 318,368 | 393,000 | 49 |
| | 630.630416.6450 | Membership Fees / Subscriptions | | | 333 | 350 | |
| | 630.630416.6452 | Reimbursable Expense | | | | | |
| | 630.630416.7450 | Small Equipment Purchases | | | | | |
| | 630.630416.9010 | Capital Outlay - Vehicles | | | | | |
| | | Total Sewer Operations | 523,593 | 515,538 | 428,345 | 523,217 | |
| | | | | | | | |
| | | Total Sewer Fund Expense: | 523,593 | 515,538 | 428,345 | 523,217 | |
| | | | | | | | |
| | | Sewer Fund Beginning Fund Balance | (72,576) | - | 193 | 138,006 | |
| | | Revenues | 580,789 | 528,500 | 566,159 | 528,500 | |
| | | Expenses | 523,593 | 515,538 | 428,345 | 523,217 | |
| | | Sewer Fund Subtotal | (15,380) | 12,962 | 138,006 | 143,289 | |
| | | | | | | | |
| | | Sewer Fund Total Ending Balance: | 193 | 12,962 | 138,006 | 143,289 | |

| IRRIGATION FUND | | | | | | | |
|----------------------------------|---|--|---------------|---------------|----------------|---------------|-------|
| | | | 2021 Actual | 2022 Budget | 2022 Estimates | 2023 Budget | Notes |
| Fund #640 | | | | | | | |
| REVENUES | | | | | | | |
| Fines / Fees / Utilities: | | | | | | | |
| 640.333000 | DOLA Coronavirus Relief Fund | | 418 | 500 | | | |
| 640.334430 | Tap Fees | | 861 | 500 | 287 | 500 | |
| 640.334480 | Irrigation Water Charges | | 39,260 | 40,000 | 39,936 | 40,000 | |
| | Total Fines / Fees / Utilities: | | 40,539 | 40,500 | 40,223 | 40,500 | |
| Other Income: | | | | | | | |
| 640.336100 | Interest Income | | 5 | 25 | 114 | 60 | |
| | Total Other Income: | | 5 | 25 | 114 | 60 | |
| In House Transfers: | | | | | | | |
| 640.339100 | Transfer In | | | | | | |
| | Total In House Transfers: | | - | - | - | - | |
| | Total Irrigation Fund Revenue | | 40,544 | 40,525 | 40,337 | 40,560 | |
| EXPENSES | | | | | | | |
| Irrigation Operations: | | | | | | | |
| 640.640416.3000 | Contract Work / Hydro Excavation | | - | 2,000 | | 2,000 | |
| 640.640416.3204 | Prof. Service - Engineer | | - | 500 | | 500 | |
| 640.640416.4130 | Utilities - Electric (Pumphouse) | | | | | 258 | |
| 640.640416.4315 | BIA Water Rights | | 3,387 | 3,500 | 3,459 | 3,500 | 50 |
| 640.640416.5400 | Advertising/Public Notices | | | | | | |
| 640.640416.5901 | Enterprise Salary & Benefit Allocation | | 32,950 | 25,324 | 25,324 | 27,301 | |
| 640.640416.5902 | Enterprise General Services Allocation | | 3,212 | 3,809 | 3,809 | 3,849 | |
| 640.640416.6003 | R & M Supplies | | 1,899 | 2,000 | 4,391 | 3,000 | |
| 640.640416.9000 | Capital Outlay - Infrast. Impr. Proj. | | | | | | |
| | Total Irrigation Operations: | | 41,449 | 37,133 | 36,983 | 40,407 | |
| | Total Irrigation Fund Expenses | | 41,449 | 37,133 | 36,983 | 40,407 | |
| | Irrigation Fund Beginning Fund Balance | | 10,862 | 10,362 | 10,373 | 13,727 | |
| | Revenues | | 40,544 | 40,525 | 40,337 | 40,560 | |
| | Expenses | | 41,449 | 45,345 | 36,983 | 40,407 | |
| | Irrigation Fund Subtotal | | 9,957 | 5,542 | 13,727 | 13,880 | |
| | Irrigation Fund Total Ending Balance: | | 10,373 | 5,542 | 13,727 | 13,880 | |

| 2022 FUNDS SUMMARY | | | | |
|---------------------------------|--|------------------|------------------|-------------------------------------|
| | Estimated Beginning Fund Balance | 2023 REVENUES | 2023 EXPENSES | Estimated Ending Fund Balance |
| FUND | | | | |
| General | 1,870,530 | 2,064,470 | 2,054,528 | 1,880,472 |
| Capital Improvement | 679,505 | 251,500 | 175,000 | 756,005 |
| Conservation Trust | 89,110 | 80,700 | 120,000 | 49,810 |
| Economic Development | 62,652 | 300 | 10,000 | 52,952 |
| Total Governmental Funds | 2,701,797 | 2,396,970 | 2,359,528 | 2,739,239 |
| ENTERPRISE | | | | |
| Water | 95,741 | 327,180 | 305,072 | 117,849 |
| Gas | 214,234 | 385,350 | 373,497 | 226,087 |
| Sewer | 138,006 | 528,500 | 523,217 | 143,289 |
| Irrigation | 13,727 | 40,560 | 40,407 | 13,880 |
| Total Enterprise Funds | 461,708 | 1,281,590 | 1,242,194 | 501,104 |
| | | | | |
| TOTAL ALL FUNDS: | 3,163,504 | 3,678,560 | 3,601,722 | 3,240,342 |

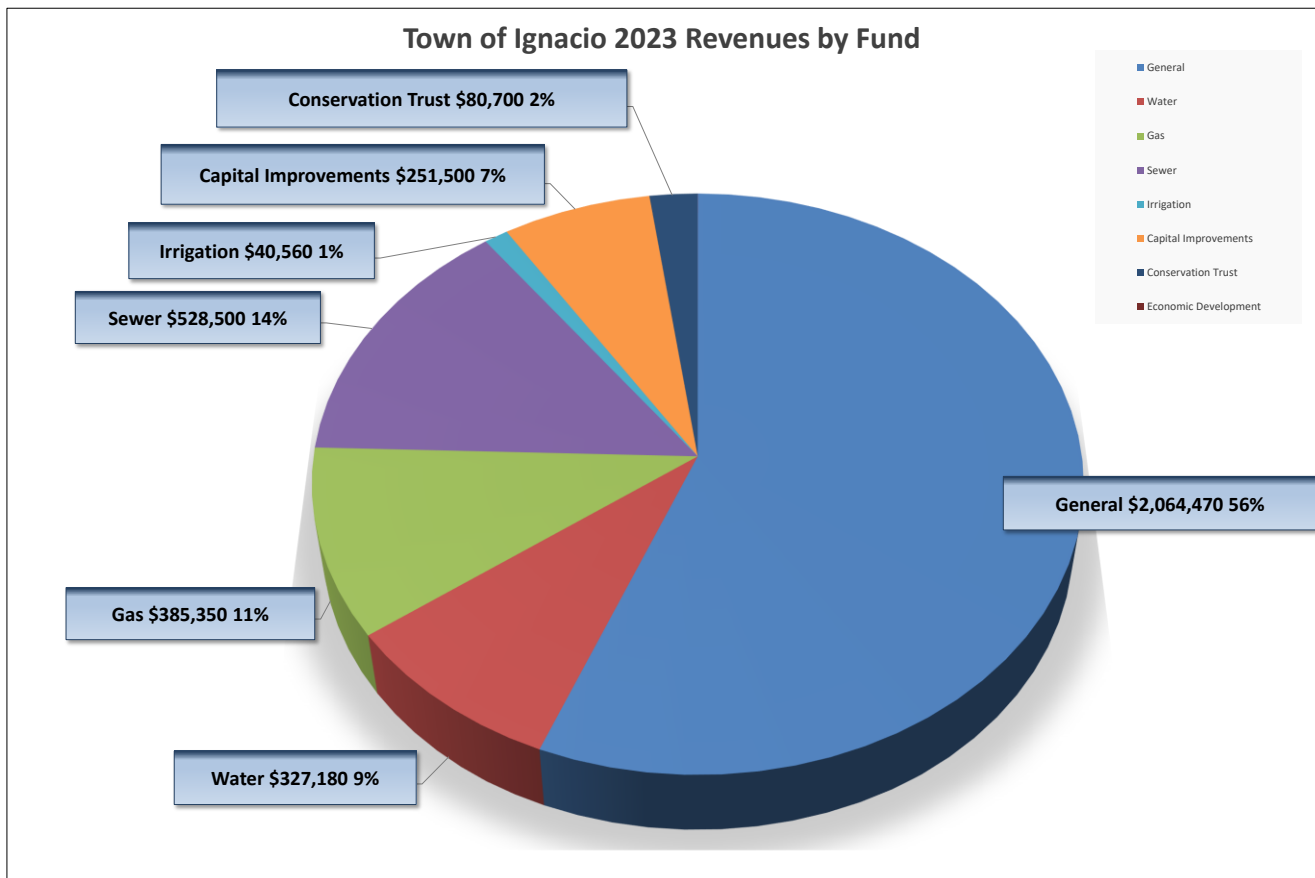
| Note # | BUDGET NOTES |
|--------|---|
| 1 | 2021 mill levy is 4.305; 2022 mill levy is 4.448. |
| 2 | Town sales tax rate is 2%. |
| 3 | Town receives 3.55% of the 2% La Plata County sales tax. |
| 4 | Grant funding for one (1) full-time officer including salary, benefits and overtime hours. |
| 5 | Local Government Limited Gaming Impact Grant. |
| 6 | Snow removal compensation from CDOT and Library. |
| 7 | Residential trash and recycling billing revenue. |
| 8 | Reimbursement from Ignacio School District for 2 School Resource Officers. |
| 9 | Overtime calculated at 5% of Deputy Clerk's salary. |
| 10 | CIRSA Worker's Compensation and Property & Casualty Insurance for Town and Enterprise Funds. |
| 11 | Contracted Town Manager (offset by Admin Manager Salary) and other contractor expenses. |
| 12 | IT for Town Administration, Public Safety, Public Works and Enterprise Funds. |
| 13 | 2021: SOCO \$15,000, Axis \$1000, Comm Conn \$2500, HF \$1808, ICD \$1000, SASO \$1700; 2022: SoCoCAA \$15,000, Axis \$1000, Comm Conn \$2500, Homesfund \$1808, ICD \$5000, SASO \$2700; 2023: SoCoCAA \$15,000, Axis \$1000, Comm Conn \$2500, HF \$1808, ICD \$5000. |
| 14 | CML, R9, La Plata Economic Alliance, RHA, Ignacio Chamber of Commerce, POB renewal, IIMC, CMCA, Durango Herald, Fort Lewis CSBDC, CCCMA, CGFOA, Amazon Prime. |
| 15 | 2021: Capital Outlay Lot 2 Williams Subdivision property acquisition (\$144,780.94). |
| 16 | 2021 Transfer out \$90K to Sewer Fund for fund balance support. 2022 potential ELHI purchase. |
| 17 | Contract Planning Services. |
| 18 | Census materials. |
| 19 | Colorado/International Code Council Membership. |
| 20 | Salaries for 5 full-time officers with one position funded through HIDTA. |
| 21 | Two School Resource Officer for Ignacio School District. |
| 22 | Overtime is calculated at 10% of sergeant's and officers' salaries. |
| 23 | 2021: IGA Detox \$7189 & Youth Services \$9800; 2022: IGA Detox \$5362.50, Youth Services Contributions \$8800; 2023: IGA Detox \$5362.50, La Plata Youth Services \$8500, SASO \$3000. |
| 24 | 2023: RMS eForce, CCNC, Wolfcom, Lexipol, CPPA, NTOA, Sams Club, Justice Clearinghouse, and Colorado Association of Chiefs (CACF), Axon added in 2023 \$3916.80 for cloud-based storage of body cam information. |
| 25 | Radios for Public Safety Officers. |
| 26 | Public Safety Department vehicles. |
| 27 | Overtime is calculated at 5% of salaries except PW Director who is exempt. |
| 28 | Hydro Excavation Services. |
| 29 | Trash hauling fees charged to the Town. |
| 30 | Street paving, patching, crack sealing. |
| 31 | 2022: Environmental Systems Research Institute (ESRI) gis mapping. |
| 32 | 2022 Vac Truck purchase to be split as follows: \$45K General Fund and \$45K Gas Fund. |
| 33 | Beginning July 2018, sales tax revenue of 1% restricted for Capital Improvement Projects. |
| 34 | 2021 Contribution: \$110,000 from Ignacio School District for Becker/Goddard Intersection Project. |
| 35 | 2021 Contribution: \$528,000 Colorado Department of Transportation for Becker/Goddard Intersection Project. |
| 36 | 2021: Transfer out for water and sewer feasibility studies (\$25,000 each). |
| 37 | 2023 Capital Projects to be determined by Town Board members. |
| 38 | 2021 GOCO Planning Grant for Ben Nighthorse Campbell Park (60/40% Funding/Match) extended to 2023? |
| 39 | 2021 DOLA Broadband Grant. |
| 40 | 2021 DOLA Housing Study Grant. |
| 41 | University of Colorado Technical Assistance Program. |
| 42 | 2021: CIP Fund transfer in for Water Feasibility Study extended to 2022. |
| 43 | Purchased water expense from Southern Ute Utility Department with new water rates since October 2019. |
| 44 | Natural gas purchased from Southern Ute Utility Department. |
| 45 | Energy Outreach contributions for low income customer gas bill payment assistance. |
| 46 | 2022 Vac Truck purchase to be split as follows: \$45K General Fund and \$45K Gas Fund. |
| 47 | 2021: CIP Fund transfer in for Water Feasibility Study extended to 2022. |
| 48 | 2021: Transfer in \$90K from General Fund for fund balance support. |
| 49 | Wastewater treatment cost from Southern Ute Utility Department with new rate structure since October 2019. |
| 50 | Raw water irrigation charge from the Bureau of Indian Affairs. |

| 2023 Enterprise Salary & Benefit and General Service Allocations | | | | | | |
|--|---------|--------------------|---------|---|------|---------|
| Manager Salary & Benefits | 103,574 | Admin - 59% | 61,109 | General Service Expenses | | Amounts |
| | | Water - 12% | 12,429 | Town Board | | 7,773 |
| | | Gas - 12% | 12,429 | Audit | | 17,000 |
| | | Sewer - 12% | 12,429 | Workman Comp | | 36,567 |
| | | Irrigation - 5% | 5,179 | Insurance / PC | | 41,662 |
| Clerk/Treasurer Salary & Benefit | 80,316 | Admin - 59% | 47,386 | Attorney | | 10,000 |
| | | Water - 12% | 9,638 | Utilities Water | | 3,300 |
| | | Gas - 12% | 9,638 | Utilities Sewer | | 2,500 |
| | | Sewer - 12% | 9,638 | Utilities Electric | | 8,200 |
| | | Irrigation - 5% | 4,016 | Utilities Gas | | 2,200 |
| Dep Clerk/Treasurer Salary & Benefit | 56,587 | Admin - 59% | 33,386 | Telephone | | 5,912 |
| | | Water - 12% | 6,790 | Cell Phone | | 7,100 |
| | | Gas - 12% | 6,790 | IT Services & Maintenance | | 17,969 |
| | | Sewer - 12% | 6,790 | Internet Line | | 2,315 |
| | | Irrigation - 5% | 2,829 | IT Equipment & Supplies | | 6,000 |
| Admin Assist/Fin Cord Salary & Benefit | 55,000 | Admin - 45% | 24,750 | Advertising/Public Notice | | 2,500 |
| | | Water - 17% | 9,350 | Office Equipment L&M | | 1,452 |
| | | Gas - 17% | 9,350 | Printing Services | | 4,000 |
| | | Sewer - 17% | 9,350 | Bank Service Charges | | 1,500 |
| | | Irrigation - 4% | 2,200 | Uniforms | | 6,000 |
| PW Director Salary & Benefits | 89,478 | Public Works - 45% | 40,265 | Office Supplies | | 4,000 |
| | | Water - 18% | 16,106 | Postage | | 4,500 |
| | | Gas - 18% | 16,106 | Total | | 192,450 |
| | | Sewer - 15% | 13,422 | | | |
| | | Irrigation - 4% | 3,579 | 2023 General Services Allocation | | |
| Foreman | 65,797 | Public Works - 45% | 29,609 | Administration | 37% | 71,206 |
| | | Water - 18% | 11,843 | Public Work (Streets&Parks) | 16% | 30,792 |
| | | Gas - 18% | 11,843 | Public Safety | 20% | 38,490 |
| | | Sewer - 15% | 9,870 | Irrigation | 2% | 3,849 |
| | | Irrigation - 4% | 2,632 | Sewer | 5% | 9,622 |
| MW I (1 FTE) | 58,467 | Public Works - 45% | 26,310 | Gas | 10% | 19,245 |
| | | Water - 18% | 10,524 | Water | 10% | 19,245 |
| | | Gas - 18% | 10,524 | Total | 100% | 192,450 |
| | | Sewer - 15% | 8,770 | | | |
| | | Irrigation - 4% | 2,339 | Enterprise General Service Allocation | 27% | 51,961 |
| MW II (2FTE) | 113,174 | Public Works - 45% | 50,928 | | | |
| | | Water - 18% | 20,371 | 2023 Enterprise Salary & Benefit Allocation | | |
| | | Gas - 18% | 20,371 | Admin (non-Enterprise) | | 166,632 |
| | | Sewer - 15% | 16,976 | Admin (Enterprise) | | 128,846 |
| | | Irrigation - 4% | 4,527 | Public Works (non-Enterprise) | | 147,112 |
| Total: | 622,393 | | 622,393 | Public Works (Enterprise) | | 179,804 |
| | | | | Total: | | 622,393 |
| | | | | | | |
| | | | | Water | | 97,052 |
| | | | | Gas | | 97,052 |
| | | | | Sewer | | 87,245 |
| | | | | Irrigation | | 27,301 |
| | | | | | | |



Town of Ignacio 2023 Revenues by Fund

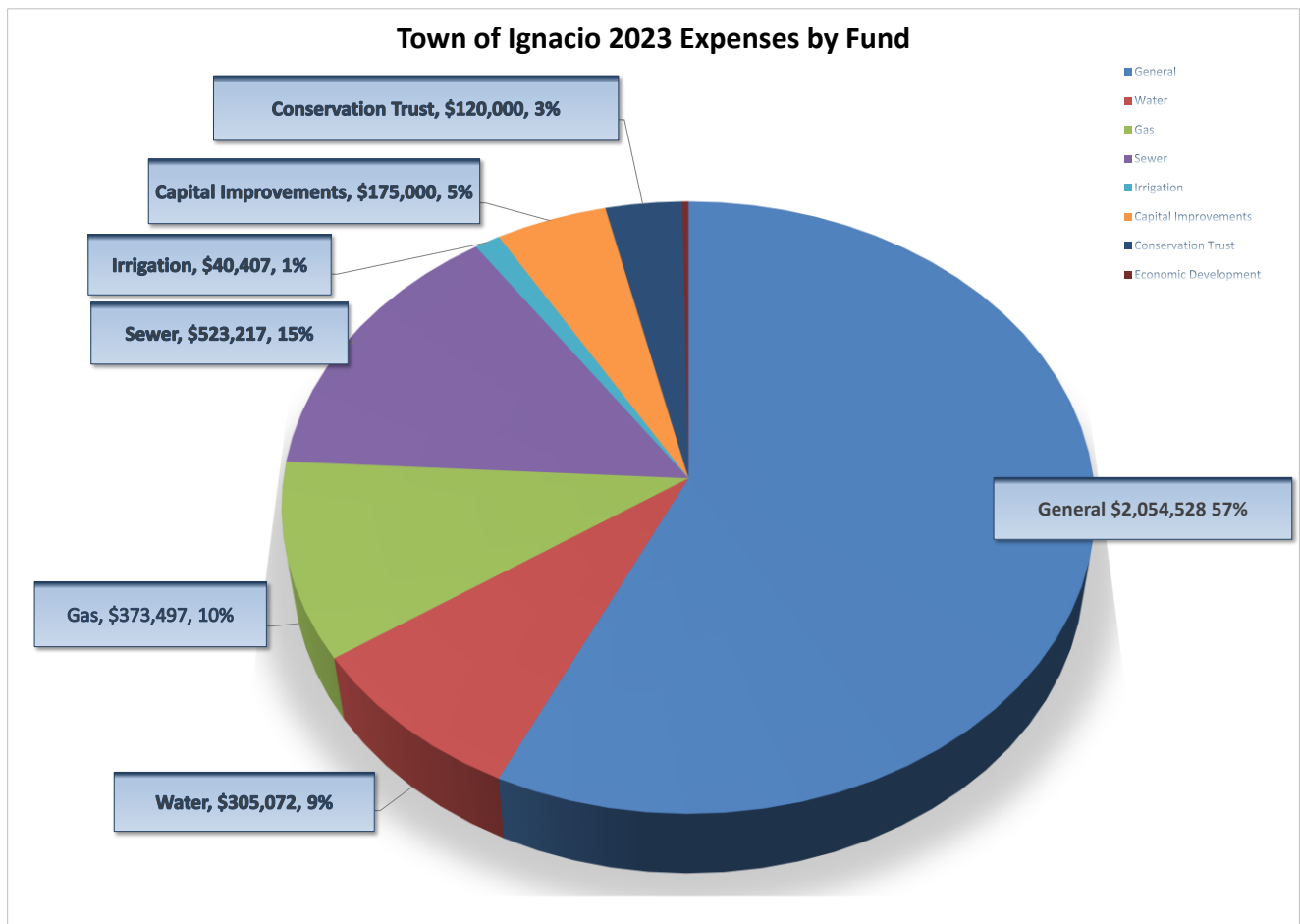
| | |
|----------------------|--------------------|
| General | \$2,064,470 |
| Water | \$327,180 |
| Gas | \$385,350 |
| Sewer | \$528,500 |
| Irrigation | \$40,560 |
| Capital Improvements | \$251,500 |
| Conservation Trust | \$80,700 |
| Economic Development | \$300 |
| TOTAL: | \$3,678,560 |





Town of Ignacio 2023 Expenses by Fund

| | |
|----------------------|--------------------|
| General | \$2,054,528 |
| Water | \$305,072 |
| Gas | \$373,497 |
| Sewer | \$523,217 |
| Irrigation | \$40,407 |
| Capital Improvements | \$175,000 |
| Conservation Trust | \$120,000 |
| Economic Development | \$10,000 |
| TOTAL: | \$3,601,722 |



2023 Holiday Schedule

| Date | Description |
|-------------------------|------------------------------|
| Monday, Jan 2, 2023 | New Year's Day Observed |
| Monday, Jan 16, 2023 | Martin Luther King Jr. Day |
| Monday, Feb 20, 2023 | President's Day |
| Monday, May 29, 2023 | Memorial Day |
| Tuesday, Jul 4, 2023 | Independence Day Holiday |
| Monday, Sep 4, 2023 | Labor Day |
| Friday, Nov 10, 2023 | Veterans Day Observed |
| Thursday, Nov 23, 2023 | Thanksgiving Day |
| Friday, Nov 24, 2023 | *Thanksgiving Day Holiday |
| Monday, Dec 11, 2023 | Leonard C Burch Day Observed |
| Monday, Dec 25, 2023 | Christmas Day |
| Monday, January 1, 2024 | New Year's Day |

*Offices Closed; staff use vacation time