

## BUDGET MESSAGE

### TOWN OF HOTCHKISS, DELTA COUNTY

The Town of Hotchkiss uses a cash basis for accounting; the Auditor uses an accrual basis when doing the year-end audit.

In 2024 the Town plans to continue street, curb, gutter projects and sidewalk repair and replacement within Town, using a portion of the 1% of the 2% sales tax collected in 2023 and 2024.

The Town of Hotchkiss provides water, sewer, and contracts for trash removal services to the citizens of Hotchkiss. The Town also treats water for two private water companies. The Town provides full time police protection. Our Public Works Department maintains our water treatment plant, wastewater treatment plant, street maintenance, snow removal, monthly water meter readings, the Town Park maintenance and all other jobs required by a municipality.

The employees will receive a 6% pay increase in 2024 which was approved in the 2024 budget. In addition, the Hotchkiss Police Department employees will receive a further 6% using the Public Safety Improvement Sales Tax funds for a total of a 12% pay raise.



Town of Hotchkiss  
276 W Main St. - P.O. Box 369  
Hotchkiss, Colorado 81419  
(970) 872-3663

JIM WINGFIELD  
Mayor

GINGER R REDDEN  
Town Clerk

---

LETTER OF BUDGET TRANSMITTAL

TO: Division of Local Government  
1313 Sherman Street, Room 521  
Denver, Colorado 80203


January 10, 2024

Attached is the 2024 budget for the Town of Hotchkiss, Delta County, submitted pursuant to Section 29-1-113, CRS. This budget was adopted on January 9, 2024. If there are any questions on the budget, please contact Ginger Redden, at (970) 872-3663 or P.O. Box 369, Hotchkiss, Colorado 81419.

The mill levy certified to the Delta County Commissioners is 10.26 mills for all general fund operating purposes (not including G.O. Bonds and interest or contractual obligations approved at elections or levies for capital expenditures). Based on an assessed valuation of \$10,802,817.00 the property tax revenue subject to statutory limitation is \$110,837.00. The Town is giving a temporary property tax credit of 1.288 mills in the amount of \$13,914.00 in 2024.

AN INCREASED LEVY BEYOND THE PROPERTY TAX REVENUE LIMIT IS NOT BEING REQUESTED.

I hereby certify that the enclosed are true and accurate copy of the adopted 2024 budget for the Town of Hotchkiss, Colorado, and certification of tax levies to the Board of Delta County Commissioners.

  
Ginger R Redden, Town Clerk  
Town of Hotchkiss,  
Delta County, Colorado

TRUSTEES

John Marta, Tricia McFarland, Patrick Webb, Patricia Medina, Custer McLeod, Sven Edstrom

RESOLUTION 2024-02  
RESOLUTION TO APPROPRIATE ADDITIONAL SUMS OF MONEY

A Resolution appropriating sums of money to defray expenses in excess of amounts budgeted for the Town of Hotchkiss, Colorado.

WHEREAS, the Town of Hotchkiss has found it necessary to expend monies in excess of original budgeted amounts as set forth in the 2023 calendar year budget, and;

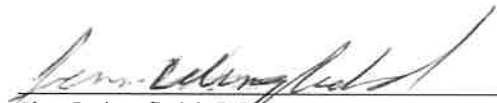
WHEREAS, this contingency could not have been reasonably foreseen at the time of the adoption of the budget;

WHEREAS, the funds are available in the form of unappropriated or unrestricted surpluses in the General Fund;

NOW THEREFORE, be it resolved by the Board of Trustees of the Town of Hotchkiss, Colorado, to appropriate the following sums, including contingency;

- 1) Increase expenditures in the Garbage Fund by \$ 14,989.00. Total expenditures are \$ 179,989.00
- 2) Increase expenditures in the Public Safety Improvement Sales Tax Fund by \$ 7,431.00. Total expenditures are \$ 275,086.00.

Adopted this 9<sup>th</sup> day of January, A.D. 2024.

  
\_\_\_\_\_  
Jim Wingfield, Mayor

ATTEST   
\_\_\_\_\_  
Ginger R. Redden, Town Clerk

ORDINANCE NO. 2024-01  
AN ORDINANCE ADOPTING A BUDGET FOR THE  
TOWN OF HOTCHKISS, COLORADO  
FOR THE CALENDAR YEAR 2024

WHEREAS, the Board of Trustees of the Town of Hotchkiss has prepared and submitted a proposed budget for the fiscal year ending December 31, 2024, and was submitted by this governing body on January 9, 2024, a copy of which is attached hereto, and by reference made a part of hereof.

WHEREAS, upon due and proper notice, published 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 January 9, 2024, and interested taxpayers were given the opportunity to file or register any objection to said proposed budget; and

WHEREAS, the Board of Trustees has duly reviewed said proposed budget and has made appropriate revisions and now is desirous of adopting a budget for the calendar year 2024.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF TRUSTEES OF THE TOWN OF HOTCHKISS, COLORADO:

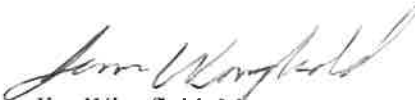
Section 1. There is hereby budgeted in the respective funds and departments the following sums:

General Fund		\$ 2,632,795
General Government	\$ 425,300	
Police Department	\$ 921,100	
Public Works Department	\$ 760,450	
Water Fund		\$ 1,450,103
Sanitation Fund		\$ 1,113,753
Garbage Fund		\$ 194,332
Conservation Trust Fund		\$ 23,900
Capital Improvements Fund		\$ 1,946,073
Public Safety Improvement Sales Tax Fund		\$ 303,995
ARP Fund		\$ 105,415

Section 2. The Board of Trustees hereby determines that the budget for the calendar year 2024 of the Town of Hotchkiss is in balance and meets all statutory requirements of the State of Colorado.

Section 3. The Ordinance shall be deemed effective thirty (30) days following passage hereof and proper publication.

Passed and adopted the 9<sup>th</sup> day of January 2024, by the vote of **6** for and ~~0~~ against.

  
Jim Wingfield, Mayor  
Town of Hotchkiss

ATTEST:

  
Ginger R. Redden, Town Clerk  
Town of Hotchkiss

Publication Date: January 17, 2024

I, hereby certify that the within Ordinance was published on the 17th day of January, 2024, in the Delta County Independent, a newspaper of general circulation published in the City of Delta, County of Delta, State of Colorado.

  
Ginger R. Redden, Town Clerk  
Town of Hotchkiss



ORDINANCE NO. 2024-02

AN ORDINANCE APPROPRIATING SUMS OF MONEY TO DEFRAY EXPENSES AND LIABILITIES OF THE TOWN OF HOTCHKISS, COLORADO FOR THE 2024 CALENDAR YEAR AND DECLARING AN EMERGENCY.

WHEREAS, the Board of Trustees of the Town of Hotchkiss has adopted a budget for the calendar year 2024, and

WHEREAS, pursuant to the provisions of the Colorado revised Statutes of 1973, 29-1-111, as amended, the Town shall enact an Ordinance, making appropriations for the calendar year in accordance with the budget adopted by the Town for the same calendar year.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF TRUSTEES OF THE TOWN OF HOTCHKISS, COLORADO:

Section 1. That the following sums of money are hereby appropriated from the revenue of each fund, to each fund and department, for the purpose stated:

General Fund		\$ 2,632,795
General Government	\$ 425,300	
Police Department	\$ 921,100	
Public Works Department	\$ 760,450	
Water Fund		\$ 1,450,103
Sanitation Fund		\$ 1,113,753
Garbage Fund		\$ 194,332
Conservation Trust Fund		\$ 23,900
Capital Improvements Fund		\$ 1,946,073
Public Safety Improvement Sales Tax Fund		\$ 303,995
ARP		\$ 105,415

Section 2. Emergency. It is hereby declared that an emergency exists and the passage of this ordinance is immediately necessary to allow the Town to meet its financial obligations in order to preserve the peace, prosperity, health and general welfare of the Town of Hotchkiss. This ordinance shall, therefore, be effective immediately upon its adoption and publication thereof.

Passed and adopted this 9<sup>th</sup> day of January 2024, by a vote of the Board of Trustees of the Town of Hotchkiss of 6 for and 0 against.



Jim Wingfield, Mayor  
Town of Hotchkiss

ATTEST:

  
Ginger R. Redden, Town Clerk  
Town of Hotchkiss

Publication Date: January 17, 2024

I, hereby certify that the within Ordinance was published on the 17<sup>th</sup> day of January, 2024 in the Delta County Independent, a newspaper in general circulation, published in the City of Delta, County of Delta, State of Colorado.

  
Ginger R. Redden, Town Clerk  
Town of Hotchkiss



ORDINANCE NO. 2024-03

AN ORDINANCE AMENDING ESTABLISHED RATE OF TAX  
TO BE LEVIED UPON ALL TAXABLE PROPERTY WITHIN  
THE TOWN OF HOTCHKISS, COLORADO FOR MUNICIPAL  
PURPOSES FOR THE CALENDAR YEAR 2024

WHEREAS, the Board of Trustees of the Town of Hotchkiss has adopted the annual budget for the calendar year 2024, and

WHEREAS, revenue in the amount of \$96,923.00.00 advalorem tax is necessary in order to balance said budget, and

WHEREAS, a mill levy of 10.260 mills on the assessed valuation of taxable property within the limits of the Town of Hotchkiss of \$10,802,817.00 will produce \$110,837.00 in revenue, and

WHEREAS, the Board of Trustees for the Town of Hotchkiss will give a temporary property tax credit of 1.288 mills or \$ 13,914.00 and


WHEREAS, 31-20-101 of the Colorado Revised Statutes, 1973, as amended, gives the governing body of a municipality the power to levy taxes upon taxable property,

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF TRUSTEES OF THE TOWN OF HOTCHKISS, COLORADO:

Section 1. That, in order to defray the costs of providing municipal services, 8.972 mills be levied upon all property, real, personal, and mixed within the corporate limits of the Town of Hotchkiss.

Section 2. This Ordinance shall be deemed effective thirty (30) days following passage hereof and proper publication.

Passed and adopted this 9th day of January, 2024, by a vote of the Board of Trustees of the Town of Hotchkiss, of 6 for and 0 against and ordered published.

  
Jim Wingfield, Mayor  
Town of Hotchkiss

ATTEST:

  
Ginger R. Redden, Town Clerk  
Town of Hotchkiss

Publication Date: January 17, 2024

I, hereby certify that the within Ordinance was published on the 17<sup>th</sup> day of January, 2024, in the Delta County Independent, a paper of general circulation, published in the City of Delta, County of Delta, State of Colorado.

  
Ginger R Redden, Town Clerk  
Town of Hotchkiss



**TOWN OF HOTCHKISS  
DELTA COUNTY, COLORADO**

**GENERAL FUND**

		<b>2022</b>	<b>2023</b>	<b>2024</b>
		<i>ACTUAL</i>	<i>EST'D</i>	<i>PRO'D</i>
	<b>Beginning Fund Balance</b>	883,268	970,242	1,192,965
	<b>Revenues General Fund</b>			
10-03-3100	General Property Tax	56,980	60,931	64,616
10-03-3102	S. O. Tax	13,803	14,698	13,000
10-03-3104	City Sales Tax	395,452	417,159	400,000
10-03-3108	Franchise Tax-DMEA - Qtrly	33,772	35,126	30,000
10-03-3109	Franchise Tax - Natural Gas	12,891	18,900	17,000
10-03-3110	Franchise Tax-Elevate	367	332	300
10-03-3111	Franchise Tax - TDS Telecomm	3,734	4,718	3,500
10-03-3112	Pentalty & Interest on Taxes	333	304	200
10-03-3113	Marijuana Tax	0	0	150,000
10-03-3114	M.V. Tax - \$1.50 & \$2.50	5,256	4,725	4,000
10-03-3118	Highway Users Tax	34,952	35,121	34,000
10-03-3120	Severance Tax	2,857	4,158	3,000
10-03-3122	Tobacco Tax	1,891	2,710	1,500
10-03-3124	Mineral Leasing	8,060	14,076	12,000
10-03-3126	Road & Bridge Tax	4,665	4,740	4,000
10-03-3128	County Sales Tax	113,557	109,033	90,000
10-03-3130	Office Trans/WATER,SANIT,GRBG	22,800	25,200	23,100
10-03-3136	Fines & Court Fees	38,078	33,765	35,000
10-03-3138	PD-Court Ordered (In/Out)	5	3,000	0
10-03-3140	Liquor LTC Fees	3,536	1,675	1,000
10-03-3142	Marijuana License Fees	0	8,000	6,900
10-03-3144	Animal License	540	488	450
10-03-3146	General Fund Interest	9,876	31,446	20,000
10-03-3148	Sale of Fixed Assets	2,175	252,847	0
10-03-3150	Insurance Claims	0	14,376	0
10-03-3152	Senior Citizens Reimbursement	0	0	0
10-03-3154	Water Trans - Labor Benefits	131,372	155,280	186,901
10-03-3156	Other Miscellaneous Revenue	8,579	22,709	5,000
10-03-3158	Reimb. To Public Works	602	801	0
10-03-3159	Reimb. To Police	3,259	7,332	2,000
10-03-3162	CPF Trans - Labor/Benefits	65,686	77,640	93,451
10-03-3164	Sanit. Trans. - Labor/Benefits	65,686	77,640	93,451
10-03-3168	Town - Christmas - Santa	3,040	625	500
10-03-3170	Clear Talk/NTCH-Colorado	9,611	9,611	9,611
10-03-3172	Building Code Fees	17,577	8,337	7,000
10-03-3174	Transfer from Reserves	0	0	0
10-03-3176	Neighborhood Watch	0	0	0
10-03-3177	CWRPDA - PW Shop Design & Engineering	0	0	0
10-03-3178	Dola Grant - PW Shop Design & Engineering	0	0	0
10-03-3180	Downtown Beautification	0	840	0
10-03-3182	VALE Grant	20,200	15,150	20,200
10-03-3183	B&W Grant MMJ ENF	2,500	0	0
10-03-3184	DOLA Grant - PW Shop	0	0	0
10-03-3185	Public Parking Lot/ Sidewalk Signs Grant	0	0	100,000
10-03-3186	Town Funds - PW Shop	0	0	0
10-03-3188	Bench Progam	500	0	500
10-03-3189	Downtown UTA/DOLA	0	0	0
10-03-3190	CARES Act Funds	0	0	0
10-03-3192	Certified VIN Inspections	750	350	250
10-03-3193	Employee Weapon Loan	0	6,465	2,800
10-03-3194	PD-Evidence	0	0	0
10-03-3195	Plastic Bag Fees	0	3,782	4,600
10-03-3197	USDA Grant	0	0	0
	<b>Total General Fund Revenue</b>	1,094,942	1,484,090	1,439,830
	<b>Total Available Revenue</b>	1,978,210	2,454,332	2,632,795

**GENERAL FUND**

<b>Expenses General Office</b>		<b>2022</b>	<b>2023</b>	<b>2024</b>
		<i>ACTUAL</i>	<i>EST'D</i>	<i>PRO'D</i>
10-04-4010	Salaries - Office/Council/Custodian	125,348	151,184	180,000
10-04-4018	Unemployment Insurance	230	289	400
10-04-4020	Workmans Comp	1,188	1,350	1,500
10-04-4021	FAMLI- Family Leave Act	0	1,027	1,800
10-04-4022	Health & Life Insurance	16,187	15,658	16,500
10-04-4024	FICA Taxes	10,233	11,721	15,000
10-04-4028	Postage	3,805	3,697	4,500
10-04-4032	Utilities - DMEA, RMNG, DCTC	11,160	12,891	18,000
10-04-4033	Elevate Fiber	0	160	750
10-04-4034	General Office Expenses	14,116	14,654	15,000
10-04-4036	Subscriptions & Dues	4,229	6,607	7,000
10-04-4038	Election Supplies	4,797	0	7,000
10-04-4040	Miscellaneous	1,090	1,327	7,000
10-04-4042	Audit Fees	7,667	7,667	8,500
10-04-4046	Legal Fees	7,854	15,947	20,000
10-04-4052	Education Expense - Staff	0	137	200
10-04-4054	TH Building - Maint & Sup.	2,448	9,593	11,000
10-04-4056	Bonds & Insurance	16,006	17,003	20,000
10-04-4064	Donations	1,750	800	3,500
10-04-4066	Computer-Maint/Contract	12,756	12,192	15,000
10-04-4068	Treasurer's Fees	1,705	1,843	2,000
10-04-4070	Employee Retirement Plan	3,039	3,055	5,000
10-04-4072	Transfer To Other Funds	0	3,889	18,900
10-04-4082	Computer Purchase/Equipment	3,305	0	5,000
10-04-4085	Network/ProVelocity	7,349	10,691	15,000
10-04-4090	Building Code Expenses	4,940	1,441	8,000
10-04-4091	Contract/Office	0	0	1,000
10-04-4094	Education Expense - Trustee	65	0	250
10-04-4095	HHS Scholarship	0	0	0
10-04-4097	All Points Transit	2,820	2,820	3,000
10-04-4098	Commercial Sponsorship	500	500	500
10-04-4099	Downtown Beautification	767	913	1,000
10-04-5002	Town - Christmas - Santa	634	713	1,500
10-04-5006	Downtown Plan-Bench Program	1,250	0	1,500
10-04-5007	Downtown UTA/DOLA	3,510	0	0
10-04-5010	Codifying of Code Book	3,941	0	10,000
10-04-5012	CARES Act Funds	0	0	0
<b>Total General Office Expenses</b>		<b>274,689</b>	<b>309,769</b>	<b>425,300</b>



POLICE DEPARTMENT

<b>Police Expenses</b>		<b>2022</b>	<b>2023</b>	<b>2024</b>
		<i>ACTUAL</i>	<i>EST'D</i>	<i>PRO'D</i>
10-14-4010	Salaries - Officers/Judge	244,764	339,683	510,000
10-14-4018	Unemployment Insurance	427	567	1,200
10-14-4020	Workmans Comp	4,912	5,881	8,200
10-14-4021	FAMLI-Family Leave Act	0	2,064	5,000
10-14-4022	Health & Life Insurance	59,380	47,544	125,500
10-14-4024	FICA Taxes	18,629	23,837	41,000
10-14-4033	Elevate Fiber	0	320	1,500
10-14-4034	General Office Expenses	5,079	6,091	9,000
10-14-4036	Subscriptions & Dues	250	684	900
10-14-4040	Miscellaneous	1,240	1,361	2,000
10-14-4042	Code Red	1,400	0	0
10-14-4044	Spillman Maint.	0	5,615	6,100
10-14-4045	Spillman Town Maint	0	3,206	3,400
10-14-4046	Legal Fees	3,085	2,749	6,000
10-14-4047	Court Legal Fees	0	3,492	8,000
10-14-4048	Court Ordered Expenses (In/Out)	1,606	12,014	0
10-14-4052	Education Expenses	1,126	3,964	5,000
10-14-4056	Bonds & Insurance	12,955	18,757	25,000
10-14-4066	Computer Expenses	1,469	4,426	10,000
10-14-4070	Employee Retirement Plan	3,229	8,584	9,000
10-14-4085	Network/ProVelocity	8,962	14,253	18,000
10-14-4124	Juvenile Diversion	764	0	1,000
10-14-4126	Telephone	8,536	11,126	15,000
10-14-4128	Medical Laboratory Testing	0	0	1,500
10-14-4134	Police Supplies	208	2,376	5,000
10-14-4136	Gasoline	8,898	13,863	20,000
10-14-4142	Animal Control	0	0	2,500
10-14-4146	Equipment Purchase	14,586	10,469	15,000
10-14-4148	Vehicle Expense	7,630	13,626	10,000
10-14-4152	Neighborhood Watch Expenses	0	0	0
10-14-4154	Contract Labor	0	0	2,000
10-14-4160	Victim Advocate	14,820	19,233	20,200
10-14-4161	Grant-Marijuana Enforcement	0	2,555	0
10-14-4162	Certified VIN	0	362	500
10-14-4163	Victim Advocate Training	0	0	1,700
10-14-4164	PD Evidence	0	0	0
10-14-4166	USDA Grant	750	765	0
10-14-5010	LEXIPOL	2,773	6,908	5,000
10-14-4167	Employee Weapon Loan	0	8,859	15,000
10-14-4168	PD-Translation Service Patrol	0	36	200
10-14-4169	PD-Translation Service Court	0	0	200
10-14-5010	LEXIPOL	2,773	6,909	3,500
10-14-5011	Flock Safety Annual Fee	0	0	8,000
<b>Total Police Department Expenses</b>		<b>430,251</b>	<b>602,179</b>	<b>921,100</b>

**PUBLIC WORKS DEPARTMENT**

<b>Public Works Expenses</b>		<b>2022</b>	<b>2023</b>	<b>2024</b>
		<i>ACTUAL</i>	<i>EST'D</i>	<i>PRO'D</i>
10-24-4010	Salaries and Wages	163,919	206,083	325,000
10-24-4018	Unemployment Insurance	366	493	750
10-24-4020	Workmans Comp	1,221	2,178	2,700
10-24-4021	FAMLI-Family Leave Act	0	1,708	3,000
10-24-4022	Health & Life Insurance	22,779	34,989	54,000
10-24-4024	FICA Taxes	12,835	17,609	25,000
10-24-4033	Elevate Fiber	0	781	2,500
10-24-4040	Miscellaneous	2,729	1,880	10,000
10-24-4052	Education Expenses	13	3,142	10,000
10-24-4056	Bonds & Insurance	4,084	3,886	8,000
10-24-4066	Computer Expenses	1,311	85	5,000
10-24-4070	Employee Retirement Plan	3,824	5,770	10,000
10-24-4085	Network/ProVelocity	5,638	9,771	13,000
10-24-4126	Telephone	3,726	3,424	7,000
10-24-4136	Gasoline	12,442	12,505	20,000
10-24-4222	Contract Labor	0	0	3,000
10-24-4226	Shop Supplies	4,662	3,131	9,000
10-24-4232	Street Maint & Supplies	15,602	12,004	15,000
10-24-4233	Public Parking Lot/ Sidewalk Signs Grant	0	563	150,000
10-24-4234	Equipment Rental	660	220	1,500
10-24-4236	Electricity	2,613	2,558	5,000
10-24-4238	Natural Gas	4,283	2,936	8,000
10-24-4242	Street Lights - Elec	9,019	8,325	10,000
10-24-4244	Building Maint	13,601	761	5,000
10-24-4246	Vehicle & Equipment Maint	5,235	4,203	15,000
10-24-4250	Equipment Purchase	0	0	20,000
10-24-4256	Weed & Tree Control	6,977	326	10,000
10-24-4262	Street Sweeper	195	37	5,000
10-24-4264	Snow Removal	3,794	227	5,000
10-24-4266	Uniforms	0	324	1,000
10-24-4268	Mosquito Spraying	1,500	2,000	2,000
10-24-4272	PW Shop Building Project	0	0	0
<b>Total Public Works Expenses</b>		<b>303,028</b>	<b>341,919</b>	<b>760,450</b>
<b>Total General Fund Expenses</b>		<b>1,007,968</b>	<b>1,261,367</b>	<b>2,106,850</b>
<b>Ending General Fund Balance</b>		<b>970,242</b>	<b>1,192,965</b>	<b>525,945</b>

# WATER FUND

	<b>2022</b>	<b>2023</b>	<b>2024</b>
	<i>ACTUAL</i>	<i>EST'D</i>	<i>PRO'D</i>
<b>Beginning Fund Balance</b>	615,392	759,346	911,524
<b>Water Fund Revenues</b>			
30-03-3300 Water Fees	323,444	322,869	320,000
30-03-3310 Rogers Mesa Fees	66,439	56,603	65,000
30-03-3320 Tap Fees	22,000	18,250	20,000
30-03-3330 Water Fund Interest	24,093	78,131	50,000
30-03-3340 Sanitation Fees	0	1,200	1,200
30-03-3345 Loan Payment from Sanitation	38,199	38,199	38,199
30-03-3350 Transfers	0	0	0
30-03-3360 Standpipe	16,469	16,770	15,000
30-03-3370 Miscellaneous	200	1,330	300
30-03-3380 Reimbursement To Water Fund	0	0	0
30-03-3382 CWRPDA-Grant-Water Tank Design	0	0	0
30-03-3384 CWRPDA-Loan-Water Tank	0	0	0
30-03-3386 DOLA-Grant-Water Tank	0	0	0
30-03-3390 Rogers Mesa Project Loan Payment	19,180	19,180	19,180
30-03-3392 DMEA Hydro Electric	0	0	0
30-03-3395 Irrigation Water Lease	10,103	8,800	8,800
30-03-3398 Source Water Protection	0	0	0
30-03-3400 Backflow Testing for Residents	0	980	900
<b>Total Fund Revenues</b>	<b>520,127</b>	<b>562,312</b>	<b>538,579</b>
<b>Total Available Revenue</b>	<b>1,135,519</b>	<b>1,321,658</b>	<b>1,450,103</b>

**WATER FUND**

<b>Water Fund Expenses</b>		<b>2022</b>	<b>2023</b>	<b>2024</b>
		<i>ACTUAL</i>	<i>EST'D</i>	<i>PRO'D</i>
30-34-4020	Workmans Comp	2,228	2,300	2,750
30-34-4036	Subscriptions & Dues	1,152	964	1,000
30-34-4042	Audit Fees	7,667	7,667	8,500
30-34-4044	Engineering Fees	0	5,310	10,000
30-34-4046	Legal Fees	93	8,344	15,000
30-34-4052	Education Expenses	926	625	1,000
30-34-4056	Bonds & Insurance	8,370	9,339	15,000
30-34-4066	Computer Expenses	5,057	0	5,000
30-34-4070	Neptune Meter Reader Support	0	0	5,070
30-34-4085	Network/ProVelocity	4,217	7,177	10,000
30-34-4126	Telephone	1,213	930	1,500
30-34-4222	Contract Labor	0	0	3,000
30-34-4234	Equipment Rental	0	517	2,000
30-34-4236	Electricity	20,313	19,410	30,000
30-34-4256	Weed & Tree Control	0	0	1,000
30-34-4314	Pressure Regulators	0	2,812	5,000
30-34-4320	Capital Projects Other - Sup.	0	0	0
30-34-4326	Debt Service	0	0	0
30-34-4330	Distribution System - Supplies	19,264	11,258	15,000
30-34-4336	Gas/LP Gas	4,022	4,163	8,000
30-34-4338	Selenium Testing/Water Quality	0	0	0
30-34-4340	Discharge Permit Fee	580	580	580
30-34-4342	User Fee	0	0	375
30-34-4344	Water Adm. Fee	0	0	1,250
30-34-4345	Backflow Certification Fee	0	0	500
30-34-4346	Surface - Water Permit	465	465	465
30-34-4348	Water Tests	3,130	5,203	10,000
30-34-4349	Backflow Testing for Residents	0	1,770	2,000
30-34-4350	Misc/Supplies	1,371	4,705	5,000
30-34-4354	Transfer to General Fund	131,372	155,280	187,000
30-34-4356	Treatment Plant - Pumps,Valves	15,351	11,366	30,000
30-34-4358	Treatment Plant - Building	2,525	764	1,500
30-34-4362	Treatment Plant-Equipment & Repair	1,124	3,168	15,000
30-34-4363	Membrane Replacements	0	0	0
30-34-4364	Water Taps - HHS Line	0	0	0
30-34-4366	Cross Connection	375	0	600
30-34-4368	Backwash Ponds	0	0	1,500
30-34-4369	Copper Sulfate	0	0	500
30-34-4371	Sternpac/Alum	47,085	50,450	60,000
30-34-4372	Chlorine	10,604	8,943	15,000
30-34-4374	Fluoride	4,705	4,796	7,000
30-34-4382	Water Assessments	11,987	15,502	25,000
30-34-4386	Water Transfer - Office	9,900	11,100	10,000
30-34-4387	Water Tank Project	0	0	0
30-34-4388	Cath Pro/Storage Tanks	6	0	2,500
30-34-4389	Postage	0	1,131	1,500
30-34-4390	Fire Hydrant Maint	0	0	2,500
30-34-4393	Equipment Purchase	0	0	1,000
30-34-4394	Standpipe Maint/Sup	13,772	3,852	6,000
30-34-4396	Fence	0	0	1,000
30-34-4398	Lab Supplies	328	1,876	7,000
30-34-4399	Pond Doctor/Solar Bee	0	0	0
30-34-4408	Water Authority Loan Payment - Plant	34,285	34,300	34,300
30-34-4412	CRPWDA-Water Tank Loan	0	0	0
30-34-4428	Water Plant Network	1,100	1,720	2,000
30-34-4432	Water Meter Replacement	0	0	0

**WATER FUND (Cont.)**

<b>Water Fund Expenses</b>		<b>2022</b>	<b>2023</b>	<b>2024</b>
		<i>ACTUAL</i>	<i>EST'D</i>	<i>PRO'D</i>
30-34-4436	Citric Acid Anhydrous	5,270	3,920	8,000
30-34-4438	Caustic Soda	3,354	3,146	5,000
30-34-4439	Hydrogen Peroxide	0	482	1,000
30-34-4440	Sodium Hypochlorite	2,962	4,799	5,000
30-34-4442	Miners Trail Infrastructure	0	0	150,000
30-34-4444	Source Water Protection	0	0	0
30-34-5008	Transfer PW Shop 2021	0	0	0
30-34-5002	IamGIS Group	0	0	2,250
30-34-5010	Transfer Town Hall Upgrade 2023	0	161,650	0
<b>Total Fund Expenses</b>		<b>376,173</b>	<b>410,134</b>	<b>738,890</b>
<b>Ending Fund Balance</b>		<b>759,346</b>	<b>911,524</b>	<b>711,213</b>

**SANITATION FUND**

	<b>2022</b>	<b>2023</b>	<b>2024</b>
	<i>ACTUAL</i>	<i>EST'D</i>	<i>PRO'D</i>
<b>Beginning Fund Balance</b>	588,254	660,385	734,253
<b>Sanitation Fund Revenues</b>			
40-03-3320 Tap Fees	16,400	11,250	10,000
40-03-3350 Transfers	0	0	0
40-03-3400 Sewer Fees	255,958	258,010	250,000
40-03-3440 Reimbursements	0	0	0
40-03-3450 Sanitation Fund Interest	10,113	34,181	25,000
40-03-3460 Farm Lease Payment	3,500	2,318	3,500
40-03-3465 CWRPDA - Sewer Line Project Loan	0	0	0
40-03-3470 CWRPDA - Sewer Line Project Grant	0	0	0
40-03-3475 DOLA- Sewer Line Project Grant	0	0	0
40-03-3480 Direct Appropriation	0	0	91,000
<b>Total Fund Revenues</b>	285,971	305,759	379,500
<b>Total Available Revenue</b>	874,225	966,144	1,113,753

**SANITATION FUND**

<b>Sanitation Fund Expenses</b>		<b>2022</b>	<b>2023</b>	<b>2024</b>
		<i>ACTUAL</i>	<i>EST'D</i>	<i>PRO'D</i>
40-44-4020	Workmans Comp	385	1,126	1,500
40-44-4042	Audit Fees	7,667	7,667	8,500
40-44-4044	Engineering Fees	0	788	4,000
40-44-4046	Legal Fees	0	463	2,000
40-44-4052	Education Expenses	0	165	1,000
40-44-4056	Bonds & Insurance	8,370	9,339	10,000
40-44-4066	Computer Expenses	78	0	1,500
40-44-4222	Contract Labor	0	0	1,000
40-44-4236	Electricity	32,476	36,929	45,000
40-44-4256	Weed & Tree Control	2,669	3,676	5,000
40-44-4372	Chlorine	429	475	2,500
40-44-4382	Irrigation Water Assessments	1,683	1,683	1,800
40-44-4396	Fence	0	0	1,000
40-44-4400	Sanitation Water Fees	0	1,200	1,200
40-44-4410	Sewer Line Upgrade	0	0	0
40-44-4414	River Tests	2,592	2,276	3,500
40-44-4416	Sewer Tests	3,855	3,577	5,500
40-44-4417	Seep Drainage Permit Tests	6,700	4,845	12,000
40-44-4418	Line Maintenance	0	254	5,000
40-44-4422	Supplies - Spray, Signs, ETC	520	403	1,500
40-44-4424	Permit Fee	1,593	1,593	1,593
40-44-4426	Surface Wtr User Fee	0	0	630
40-444428	Discharge Permit	0	0	630
40-44-4434	Tap Fees - HHS Line	0	0	0
40-44-4438	Trans To Gen - Labor & Benefit	65,686	77,640	93,451
40-44-4442	Excavation Fees	0	0	0
40-44-4444	Trans To Gen - Office	9,900	11,100	10,000
40-44-4446	Manhole Maintenance	0	0	2,000
40-44-4452	Sulfur Dioxide	0	0	500
40-44-4456	Buildings	6,140	373	1,500
40-44-4460	Lagoons	111	0	1,500
40-44-4464	Flow Meters	883	0	2,500
40-44-4466	Aerators	4,222	16,153	30,000
40-44-4470	Lab Supplies	0	244	1,000
40-44-4476	Equipment Purchase	0	0	0
40-44-4486	Gauging Station Usage	0	0	1,000
40-44-4488	Lift Station/Electricity	3,295	3,597	4,000
40-44-4492	Lift Station/Telephone	1,034	990	1,500
40-44-4494	Lift Station/Propane	1,171	2,063	5,000
40-44-4495	Lift Station/Maintenance	9,182	73	9,500
40-44-4496	Loan Payment to Water	38,199	38,199	38,199
40-44-4497	Farm Expense	0	0	1,500
40-44-4498	CWRPDA Loan Payment	5,000	5,000	5,000
40-44-4752	Flood Control	0	0	60,000
40-44-5002	IamGIS Group	0	0	2,250
40-44-5008	Transfer PW Shop 2021	0	0	0
40-44-8000	Depreciation	0	0	0
40-44-8015	Miners Trail Infrastructure	0	0	150,000
40-44-8017	Miscellaneous	0	2,533	3,000
40-44-8020	Transfer Town Hall Upgrade 2023	0	161,650	0
40-44-8025	Direct Appropriation	0	0	91,000
<b>Total Fund Expenses</b>		<b>213,840</b>	<b>231,891</b>	<b>536,753</b>

**Ending Fund Balance**

660,385

734,253

577,000

**GARBAGE FUND**

	<b>2022</b>	<b>2023</b>	<b>2024</b>
	<i>ACTUAL</i>	<i>EST'D</i>	<i>PRO'D</i>
<b>Beginning Fund Balance</b>	19,208	19,398	18,327
<b>Garbage Fund Revenues</b>			
50-03-3430 Transfer From Savings	0	0	0
50-03-3500 Garbage Fees	171,965	178,913	176,000
50-03-3510 Garbage Fund Interest	7	5	5
50-03-3520 Household Hazardous Waste	0	0	0
<b>Total Fund Revenues</b>	171,972	178,918	176,005
<b>Total Available Fund Revenue</b>	191,180	198,316	194,332
<b>Garbage Fund Expenses</b>			
	<b>2022</b>	<b>2023</b>	<b>2024</b>
50-54-4354 Trans To Gen - Office	3,000	3,000	3,100
50-54-4536 Contract Services	168,730	176,479	174,000
50-54-4537 Twice Year Town Clean Up	0	510	3,000
50-54-4538 Household Hazardous Waste	0	0	0
<b>Total Fund Expenses</b>	171,730	179,989	180,100
<b>Ending Fund Balance</b>	19,450	18,327	14,232



**CONSERVATION TRUST FUND**

	<b>2022</b>	<b>2023</b>	<b>2024</b>
	<i>ACTUAL</i>	<i>EST'D</i>	<i>PRO'D</i>
<b>Beginning Fund Balance</b>	0	0	0
<b>Conservation Trust Fund Revenues</b>			
60-03-3610 Revenues (Intergovernmental)	5,615	6,306	5,000
60-03-3620 Transfer From General Fund	7,235	3,889	18,900
60-03-3630 Reimb. To Parks	0	0	0
60-03-3640 GOCO Grant - Playground Equipment	0	0	0
<b>Total Fund Revenues</b>	12,850	10,195	23,900
<b>Total Available Fund Revenue</b>	12,850	10,195	23,900
<b>Conservation Trust Fund Expenses</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
60-64-4040 Miscellaneous	19	0	200
60-64-4236 Electricity	659	628	750
60-64-4612 Sprinkler Supplies	515	244	800
60-64-4614 Labor	3,500	3,695	5,000
60-64-4616 Irrigation Water	750	750	750
60-64-4620 Spray	0	7	600
60-64-4622 Fertilizer	0	0	300
60-64-4624 Recreation Equipment	3,015	350	4,000
60-64-4626 Equipment And Supplies	51	190	2,000
60-64-4628 Park Facilities	338	31	4,000
60-64-4632 Fairground Maintenance	2,917	2,872	4,000
60-64-4636 PT Services	1,086	1,428	1,500
<b>Total Fund Expenses</b>	12,850	10,195	23,900
<b>Ending Fund Balance</b>	0	0	0

**CAPITAL IMPROVEMENTS FUND**

	<b>2022</b>	<b>2023</b>	<b>2024</b>
	<i>ACTUAL</i>	<i>EST'D</i>	<i>PRO'D</i>
<b>Beginning Fund Balance</b>	1,016,325	1,352,928	1,509,265
<b>Capital Projects Fund Revenues</b>			
70-03-3350 Transfers	0	0	0
70-03-3700 City Sales Tax - 1%	392,965	416,520	400,000
70-03-3710 Capital Projects Fund Interest	3,167	6,155	4,500
70-03-3720 Sidewalk Project Reimb	0	0	0
70-03-3730 Reimb. To CPF	0	14,283	0
70-03-3740 Property Tax	28,490	30,465	32,308
70-03-3750 DOLA Path & Trails Funding	0	0	0
<b>Total Fund Revenues</b>	424,622	467,423	436,808
<b>Total Available Fund Revenue</b>	1,440,947	1,820,351	1,946,073
<b>Capital Projects Fund Expenses</b>			
70-74-4040 Miscellaneous/Town Clean Up	0	414	3,000
70-74-4044 Engineering Fees	0	150	2,000
70-74-4066 Computer Expenses-LexiPol Initial	2,430	0	0
70-74-4222 Contract Labor	0	0	1,000
70-74-4234 Equipment Rental	0	0	1,000
70-74-4700 Street Expenses - New Asphalt	307	24,868	70,000
70-74-4710 CPF Trans - Labor/Benefits	65,686	77,640	93,451
70-74-4712 Capital Outlay	0	0	20,000
70-74-4752 Flood Control	0	0	15,000
70-74-4770 TH Improvements	10,233	105,137	50,000
70-74-4771 Senior Side Air Units	0	45,000	0
70-74-4772 Street Lights Installation - Christmas Lights	0	0	0
70-74-4776 Shelter/Willow Heights Park	0	0	3,000
70-74-4778 Rotomilling	0	0	10,000
70-74-4780 Curb & Gutters	0	0	20,000
70-74-4795 Equipment Purchase/IamGIS	925	14,883	0
70-74-5000 Debt Service Principal Payment	0	0	0
70-74-5008 Transfer PW Shop 2021	0	0	0
70-74-5100 Debt Service Interest	0	0	0
70-74-5110 Paths & Trails	0	0	0
70-74-5130 Hand Held Meter Readers	8,328	28,567	0
70-74-5140 Vehicle Purchase/PW/Side By Side	0	0	25,000
70-74-5142 Vehicle Purchase/PD/Lights/Outfitting	0	14,427	0
70-74-5144 Paths/Trails Maint. Equip/Supplies	0	0	1,000
70-74-5158 Sidewalk Replacement	110	0	15,000
70-74-5160 Computer Server	0	0	20,000
70-74-5164 CPF - PW Shop Building	0	0	0
70-74-5166 Carl Smith Reservoir Control Gate	0	0	0
<b>Total Fund Expenses</b>	88,019	311,086	349,451
<b>Ending Fund Balance</b>	1,352,928	1,509,265	1,596,622

**PUBLIC SAFETY IMPROVEMENT SALES TAX FUND**

	<b>2022</b>	<b>2023</b>	<b>2024</b>
	<i>ACTUAL</i>	<i>EST'D</i>	<i>PRO'D</i>
<b>Beginning Fund Balance</b>	169,400	271,955	158,995
<b>PSIST Fund Revenues</b>			
80-03-3128 County Sales Tax	163,494	162,126	145,000
<b>Total Fund Revenues</b>	163,494	162,126	145,000
<b>Total Available Fund Revenue</b>	332,894	434,081	303,995
	<b>2022</b>	<b>2023</b>	<b>2024</b>
<b>PSIST Fund Expenses</b>			
80-14-4010 Salaries and Wages (Officer inc Overtime)	1,779	23,072	40,000
80-14-4013 Salaries and Wages (Judge)	1,200	1,200	1,200
80-14-4014 Salaries and Wages (Code Enforcement/Clerk)	34,193	57,834	0
80-14-4016 Salaries and Wages (Admin/Court Clerk)	0	13,373	0
80-14-4018 Unemployment Insurance	3	139	250
80-14-4020 Workmans Comp	24	430	500
80-14-4021 FAMLI-Family Leave Act	0	573	950
80-14-4022 Health & Life Insurance	5,879	26,068	7,100
80-14-4024 FICA Taxes	2,754	7,338	5,000
80-14-4045 Spillman Hotchkiss	0	30,441	0
80-14-4050 On-Call Pay	0	2,147	15,000
80-14-4052 Education/Training	2,397	2,301	3,000
80-14-4066 Equipment Replacement (Computers)	3,335	816	5,000
80-14-4070 Employee Retirement Fund	47	298	800
80-14-4143 Equipment Replacement (Body Cam/Tasers)	1,221	7,185	5,000
80-14-4144 Equipment (Evidence Locker/Storage Unit)	650	128	4,000
80-14-4145 Vehicle Replacement (4 year)	0	57,695	5,000
80-14-4146 Equipment for Code Enforcement	2,932	7,218	11,000
80-14-4152 Programs-Outreach (Neighborhood/Youth)	2,290	1,006	3,000
80-14-4155 Rebranding Police Department	2,235	0	0
80-14-5010 LexiPol	0	0	0
80-14-5015 ALPR- License Plate Reader Cameras	0	18,540	0
80-14-5020 Car Cameras	0	17,284	0
80-14-5022 Motorola Solutions Scanners	0	0	5,136
80-14-5025 Town Hall PD Office Upgrade 2023	0	61,696	0
<b>Total Fund Expenses</b>	60,939	275,086	106,800
<b>Total Available Fund Revenue</b>	271,955	158,995	197,195

**ARP FUNDS**

		<b>2022</b>	<b>2023</b>	<b>2024</b>
		<i>ACTUAL</i>	<i>EST'D</i>	<i>PRO'D</i>
<b>Beginning Fund Balance</b>		116,626	231,257	105,415
<b>ARP Revenues</b>				
90-03-3191	ARP Funds	116,626	0	0
<b>Total Fund Revenues</b>		116,626	0	0
<b>Total Available Fund Revenue</b>		233,252	231,257	105,415
<b>ARP Expenses</b>		<b>2022</b>	<b>2023</b>	<b>2024</b>
90-94-4320	Water Infrastructure	0	125,842	59,483
90-94-4410	Sewer Infrastructure	0	0	0
90-94-4500	Seep Line Infrastructure	1,995	0	0
<b>Total Fund Expenses</b>		1,995	125,842	59,483
<b>Total Available Fund Revenue</b>		231,257	105,415	45,932