

Town of Fairplay 2022 Budget



Adopted December 6, 2021



**MISSION STATEMENT
TOWN OF FAIRPLAY**

Recognizing our unique heritage and environment, the Town of Fairplay is committed to accountable leadership in order to protect and enhance our citizens’ quality of life by ensuring the delivery of effective and efficient public services. We will implement this mission based on the following core values; open communication, transparency, integrity, professionalism and teamwork.

January 1, 2022

Honorable Mayor Just and Members of the Town Board of Trustees:

The Town’s 2022 Budget was prepared as a collaborative financial guidance document based on input and direction from the Board of Trustees obtained through multiple work sessions and public hearings. It serves as a master plan for accomplishing needed and desired priorities and projects and for maintaining the quality of life and levels of service the Town’s residents and visitors expect.

The budget is a dynamic document which is subject to editing and updating as times and circumstances change or unforeseen events occur. Staff continuously refers to and monitors the budget as business is carried out for the Town and routine status updates are provided to the Board so that you may fulfil your financial fiduciary responsibilities as elected officials and representatives of the taxpayers.

The Town operates on a January 1 – December 31 Fiscal Year and the budget is organized into the following four (4) separate and distinct funds: General, Conservation Trust, Internal Service and Utility (Water & Wastewater). Below please find a brief description and purpose for each fund along with highlights of services and programs supported and projects to be accomplished under them.

GENERAL FUND

The General Fund is the Town’s primary fund and constitutes the core of administrative and operational activities. It is primarily comprised of tax revenues. Departments in the General Fund include Administration, Community Development, Events, Judicial, Police, Public Works, and Parks & Recreation.

While COVID-19 has taken a toll on our community in many different ways, it has not impacted the Town’s sales tax revenue. Actual sales tax collections have surpassed projections for multiple years now and in 2021 the Town saw a 26 % increase over what was budgeted. For 2022, the Town conservatively budgeted for a 3% increase or \$58,551 over projected 2021 numbers. The increase in tax revenues it attributed to an increase in visitors to the area along with new or improved retail

establishments, some of which have been a direct result of the ESTIP (Enhanced Sales Tax Incentive Program) which encourages the establishment of new sales tax generating businesses in the Town and/or substantial expansion of existing sales tax generating businesses. In 2021 four (4) businesses participated in this program and Staff is already aware of several new businesses that are expecting to open their doors in 2022. Therefore, the ESTIP program is expected to be successfully utilized again in 2022.

Property tax revenue is another important component of the Town’s General Fund Revenue. The historic 11.799 mill levy is anticipated to result in almost \$235,000 of revenue in 2022. In 2021 there was very little new construction, and the revenue increase was attributed to the total number of existing properties sold and the price paid for them. It is anticipated that property tax revenue will continue to climb with sales of existing properties, commercial improvements and development of new homes.

Permit, service and license fees, along with fines, grants, special event proceeds and other miscellaneous items account for the remainder of revenues in the General Fund. Development related fees saw an increase in 2021, and Staff expects this trend to continue with a number of projects in the pipeline. However, the Town did not include any extra revenue projections in the budget for these. Staff is also working on updating the Fee Schedule for 2022 to bring fees more in line with those being charged in similar and surrounding communities. Again, Staff chose not to include any additional revenue projections due to the fact the overall impact is anticipated to be nominal.

In 2022 the Town hopes to resume the full schedule of special events it has become widely known for including the Mountain Mardi Gras Celebration, TGIFairplay Concert Series on Front Street, 4th of July Parade and Fireworks, Burro Days and Real Colorado Christmas. Some of these events were held in 2021 with great success. Attendance was very good with everyone looking to get out and gain some sense of normalcy and community following COVID restrictions and quarantining.

In 2021 the Town received American Rescue Plan Act (ARPA) funding to help with recovery of COVID-19 effects. That money was distributed to Town businesses and community-based organizations. The Town is anticipating another ARPA distribution in 2022 and has preliminarily earmarked the money for infrastructure improvements.

General Fund Expenses approved for 2022 are less than actual expenses for 2021 and 2020, respectively. Expenses in 2021 went up toward the end of the year due to the fact that the Board approved paying off the Town Hall loan. Most other expenses in 2022 remain consistent with prior years, but account for inflation and the overall rising costs of simply doing business.

The Town experienced several staffing changes in 2021 yet Departments remain fully staffed with the exception of one position in the Police Department. An additional full-time Officer is included in the 2022 budget and the Town hopes to fill that slot within the 1st quarter. The Board of Trustees continues to see the value in providing quality benefits and pay increases for the Town Staff and approved continuing the generous health insurance package for 2022 along with a 3% cost of living adjustment. The Town will also seek to complete a Salary Survey in 2022. Many communities in

our region have indicated this is a goal for them as well and the Town may be able to participate in a collaborative effort organized by the Pikes Peak Area Council of Governments.

CONSERVATION TRUST FUND

The Conservation Trust Fund (CTF) finances projects that serve a public purpose and these revenues are a result of lottery sales and/or grants. The CTF is a very small part of the Town’s overall budget and in 2022, the Board approved utilizing a portion of the available monies for a renovated sign and Volleyball Court improvements at Cohen Park which are additional expenses that were not part of the 2021 Colorado Health Foundation Grant the Town received for the new Playground Equipment and a Basketball Court. The Board also approved spending \$10,000 for much needed drainage improvements at Burro Park.

INTERNAL SERVICE FUND

The Internal Service Fund / Fleet Replacement Fund was established in 2015 with a Department of Local Affairs Grant and provides important funding for vehicles and equipment. Since its inception, this fund has been used to purchase Police vehicles and Public Works trucks. Because the Town’s fleet now consists of mostly newer model vehicles, Staff requested the use of these fund in 2022 to procure a grader for improving, maintaining and plowing snow from Town streets and alleyways.

UTILITY FUND

The Utility Fund is a Proprietary / Enterprise Fund. It is used to account for operations that are financed and run more similarly to a private business. In these funds the costs of providing services to the public is based on and financed through user fees and charges related to the specific operation. In the Town’s case, this is the provision of Water and Sewer service.

The Town has not increased user rates since 2008. However, the associated costs of maintaining and improving the plants and equipment continues to rise each year. A Water and Sewer Rate Study was completed in late 2020 and Staff will work with the Board in 2022 to thoroughly examine and discuss the report findings for potential rate changes.

In 2021 the Town embarked on a very important study to determine the feasibility of bringing a previously built, yet left dormant, infiltration gallery online for additional water production. That study was delayed for multiple reasons but is expected to conclude within the first quarter of 2022. Preliminary results are promising, and Staff will actively seek to procure funds for overall system development and improvements through the new infrastructure bill and any other Federal, State and Local grant programs which could help offset costs

CAPITAL PROJECTS

In 2022 the Town has chosen to delay the next phase of improvements for the Fairplay River Park. This is due partly to the Colorado Department of Transportation (CDOT) US 285 and Highway 9 widening project starting in the spring. The full impact on the parking area and other improvements near the bridge on US 285 will most likely not be known until highway construction is complete. However, preliminary indication is there will be some impact and therefore the Town felt it best to hold off bidding out Phase II at this time. Some behind the scenes work will still be going on at

the Staff level, but no grant revenues or related expenses were included in the budget for 2022 due to the aforementioned CDOT project.

Plans are still in progress to bid out exterior improvements to the old Park County Administration Building at 501 Main Street which the Town acquired in 2019. The Town completed an Adaptive Re-use Feasibility Study in early 2020 with grant funding obtained through the Colorado Department of Local Affairs (DOLA) and the Staff anticipates successfully applying for grants in 2022 for to help offset the exterior improvements. Interior improvements could also be considered for 2022 if money, time, and contractor and materials availability allow.

The 2022 budget also includes \$250,000 for completion of another year of the annual Street Improvement Plan along with \$30,000 for replacement of the Muffin Monster Sewage Grinder at the Wastewater Plant and \$15,000 for maintenance and improvements at Town Hall. There is also funding included for purchasing BodyWorn cameras for the Police Department and digital radios for Public Works Staff.

Other projects for 2022 are:

- Improve Landscaping, Parking Lot Pavement & Installation of a Water Tap at Cohen Park
- Establishment of a Town GIS System
- Creation of a New Town Website
- Updates to the Uniform Development Code (UDC)
- Updates to the Town Municipal Code
- Updating of the Town Zoning Map
- Adoption of a Public Works Manual
- Replacement of the Board Room Dais with a Modular Table System
- Updating of Online Forms and Making Them Make Fillable
- Resurrection of Economic and Business Development Advisory Board
- Pursuing Affordable Housing Projects
- Completion of Fiscal Stability Initiative
- Completion of an Asset Inventory and Development of a Capital Improvements Plan

SUMMARY

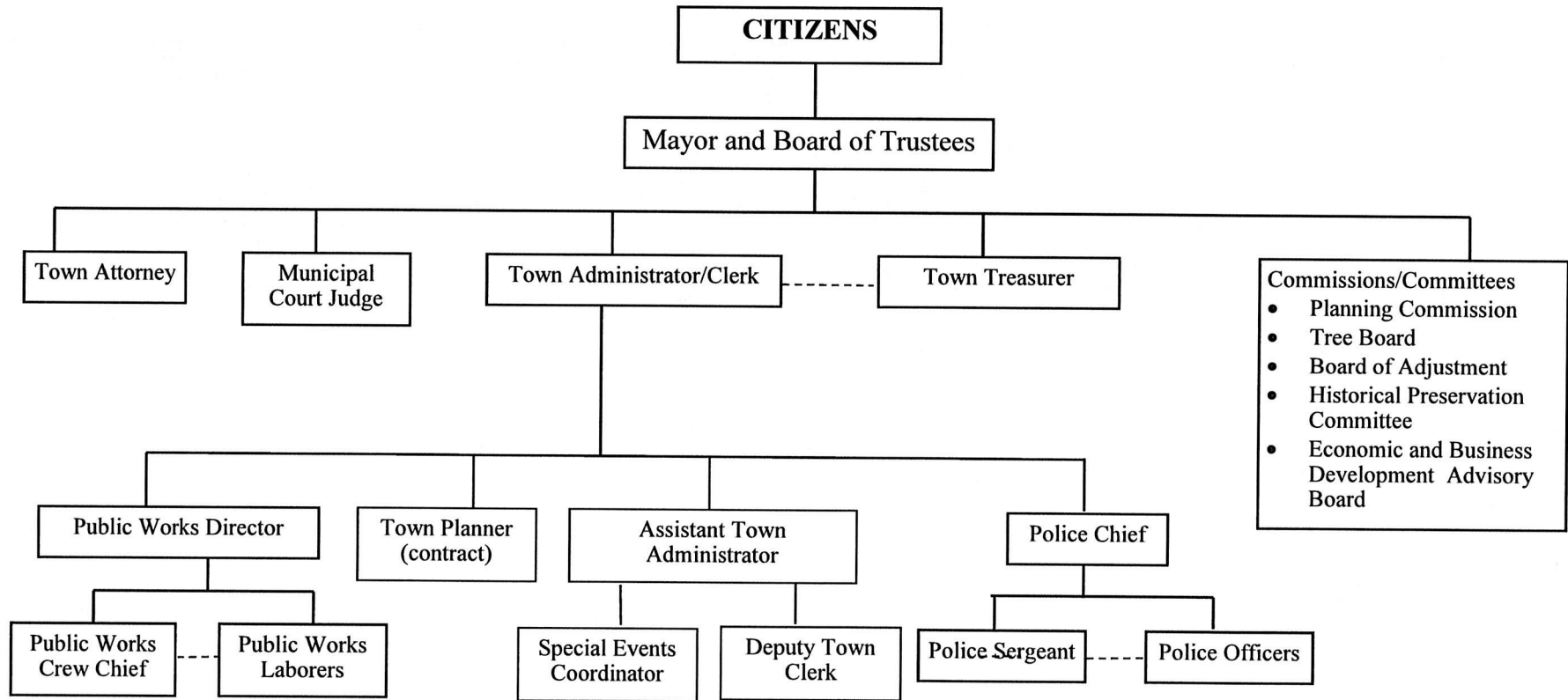
The 2022 Budget continues the Town leaders’ history of being fiscally responsible, maintaining a healthy fund balance, and delivering excellent services, while maintaining and improving necessary infrastructure and providing amenities and activities that enhance quality of life. The budget process was thorough and transparent with the Board of Trustees and Staff working together to set forth a plan to accomplish common goals and objectives. My sincere appreciation goes out to the Mayor, Board of Trustees and Department Heads for the amazing teamwork demonstrated during the process and for everyone’s dedication and commitment to the great community of Fairplay.

Sincerely,



Janell Sciacca
Town Administrator

TOWN OF FAIRPLAY ORGANIZATIONAL CHART



Dashed line indicates day-to-day informal supervision.

2022 Salary Schedule* - Town of Fairplay

<u>Position</u>	<u>Minimum</u>	<u>Mid-Point</u>	<u>Maximum</u>
Town Administrator	\$ 73,790.83	\$ 86,812.74	\$ 102,132.63
Police Chief Public Works Director	\$ 61,690.21	\$ 72,576.71	\$ 85,384.36
Town Treasurer Town Clerk Asst. Public Works Director Police Sergeant	\$ 52,783.26	\$ 62,097.95	\$ 73,056.41
Police Officer Public Works Maintenance II/Crew Chief	\$ 41,035.52	\$ 48,277.08	\$ 56,796.56
Deputy Town Clerk	\$ 38,959.48	\$ 45,834.67	\$ 53,923.14
Public Works Maintenance I Special Events / Administrative Assistant	\$ 34,013.85	\$ 40,016.29	\$ 47,077.99

mid is 85% of max
min is 85% of mid

*Salary Schedule reflects a 3% COLA Adjustment

Actual Salaries of Town Employees:	2022 Actual
Town Administrator - Jsciacca	\$ 90,000
Police Chief - Bschlunsen	\$ 72,577
Public Works Director - Dgraham	\$ 61,800
Town Treasurer - Kwittbrodt	\$ 71,264
Deputy Clerk - Sernst	\$ 43,079
Police Sgt -Bgrover	\$ 57,726
Police Officer - Cschlaff	\$ 48,410
Police Officer - vacant	\$ 47,000
Police Officer - vacant	\$ 47,000
Police Officer - Part Time	\$ 10,000
Special Events/PW Admin Asst - Jbullock	\$ 47,077
Public Works Crew Chief - Awagner	\$ 48,277
Public Works Maint. - Cbannister	\$ 43,260
Public Works Maint. - vacant	\$ 45,000
Public Works - Seasonal	\$ 10,000
Municipal Court Judge -Bgreen	\$ 8,685
Totals:	\$ 751,155

Fairplay Water & Wastewater Utility - Loan**Vectra Bank**

Semi Annual Payment

June – Interest Only - \$57,095.10

December – Principal & Interest - \$260,495.10

Final Payment – December 15, 2031

Budget Message by Town Treasurer, Kim Wittbrodt

The 2022 Budget was formally adopted on December 6, 2021. The Board conducted several budget workshops and three public hearings in November and early December to arrive at a balanced budget. The General Fund beginning balance is projected as being \$2,073,200 and the ending balance projected as being \$2,797,419.

One of Fairplay's primary objectives and guiding reference for the Board of Trustees during the budget process is compliance with statutory requirements as outlined in the "Local Government Budget Law of Colorado". Colorado Revised Statutes 29-1-101 et.seq. and 29-1-118, which requires the Town, after allowing for public comment and input, to adopt an appropriation resolution establishing legal authority to expend monies. There is a detailed budget, which is the explanation as to how those funds will be utilized. The Town is required by this law to adopt a balanced budget and charges the Board of Trustees with the duty of enforcing limits established by this adopted appropriation and budget policies. The law also requires that the budgetary basis of accounting be clearly stated. The Town of Fairplay utilizes a modified accrual basis of accounting.

The Town eliminated part of Article X, Section 20 of the Colorado Constitution, in the election of April 2, 1996. The tax assessment gives taxpayers a mill levy of 11.799 mills. The Town's sales tax continues to be four percent.

The budget is presented on a balanced budget basis. No fund has expenditures in excess of available resources and beginning fund balances except the Utility Fund which will utilize monies in its existing fund balance.

The General Fund encompasses revenues and expenditures for all normal operations other than water and sewer services provided by the Town. The Public Works, Police and Administrative operational costs are reflected in this fund. Tax revenues from ad valorem taxes, sales taxes and other taxes make up the majority of the anticipated revenues for the General Fund.

The Water & Wastewater Utility Fund is used to maintain operations of the Town Water & Sewer Systems. The Utility Enterprise Fund unreserved beginning available balance is projected to be approximately \$912,459 and the unreserved ending fund balance is projected to be \$867,521.

The Conservation Trust Fund encompasses receipts and expenditures of Colorado Lottery Funds. The town expects to utilize funds in 2022. \$5,000 is expected to be used for upgrades at Cohen Park and \$10,000 at Burro Park.

The Internal Service Fund is used to build up enough cash to enable the Town to pay for the purchase of all vehicles and equipment. All departments continue to contribute a proportional amount to the fund each year. The beginning fund balance is 322,658. The ending fund balance is anticipated to be 273,988.

Employees were either moved to mid-point, or given COLA increases or merit based increases. Salaries are approximately at 30% of the General Fund Budget and other personnel costs are at 14% of the General Fund Budget. In the Utility Fund, salaries equal 15% of expenses and other personnel costs equal 6%.

The Town has continued with CEBT as our main health insurance, dental and life insurance provider. VSP continues as our vision provider and United Healthcare is our disability insurance provider. The Town pays 100% of health, dental, vision and life insurance for its employees and their dependents. The Town also pays 3% to a 401(a) retirement plan for all fulltime employees.

TOWN OF FAIRPLAY, COLORADO
RESOLUTION NO. 25
Series 2021

A RESOLUTION OF THE BOARD OF TRUSTEES FOR THE TOWN OF FAIRPLAY, COLORADO, SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING AN AMENDED 2021 BUDGET FOR THE TOWN OF FAIRPLAY, COLORADO.

WHEREAS, the Board of Trustees of the Town of Fairplay has requested the Town Treasurer to prepare and submit an amended 2021 budget to said governing body showing changes from the previously adopted 2021 budget; and,

WHEREAS, upon due and proper notice, published or posted in accordance with the law, said proposed amended budget was delivered to the Board of Trustees of the Town of Fairplay on October 15, 2021, open for inspection by the public at the Fairplay Town Hall located at 901 Main Street Fairplay, Colorado, public hearings were started on November 1, 2021 and continued through December 6, 2021, and interested taxpayers were given the opportunity to file or register any objections to said proposed budget; and

WHEREAS, C.R.S. § 29 – 1 – 109 provides that following adoption of an annual budget a local government may amend said budget.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE TOWN OF FAIRPLAY, COLORADO:

Section 1. That Estimated expenditures for each fund are as follows:

General Fund Expenditures	\$2,240,851
Utility Fund Expenditures	\$1,143,568
Conservation Trust Fund Expenditures	\$1,000
Internal Service Fund Fleet Expenditures	<u>\$157,654</u>
Total Expenditures - all funds	\$3,543,073

Section 2. That estimated revenues for each fund are as follows:

General Fund

Sources other than general property tax	\$2,643,608	
General Property Tax	\$194,000	
Total General Fund Revenue		<u>\$2,837,608</u>

Utility Fund

Operating sources	\$1,122,457	
Total Water Fund Revenues		<u>\$1,122,457</u>

Conservation Trust Fund

Sources other than general property tax	\$4,500	
Total Conservation Trust Fund Revenues		<u>\$4,500</u>

Internal Service Fund

Sources other than general property tax	\$76,602	
Total Internal Service Fund Revenues		<u>\$76,602</u>

Total Operating Revenues Other than Property Tax- All Funds	\$3,847,167
Total General Property Tax Levy - All Funds	\$194,000
Total Uses of Fund Balances - All Funds	\$ 0.00
Total Sources all Funds	\$4,041,167

RESOLVED, APPROVED AND ADOPTED this 6th day of December, A.D., 2021.



ATTEST:

Janell Sciacca
 Town Clerk, Janell Sciacca

Town of Fairplay:

[Signature]
 BY: _____
 Mayor, Frank Just

(Seal)

TOWN OF FAIRPLAY, COLORADO
RESOLUTION NO. 26
Series 2021

A RESOLUTION OF THE BOARD OF TRUSTEES FOR THE TOWN OF FAIRPLAY, COLORADO, APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS AND SPENDING AGENCIES, IN THE AMOUNTS AND FOR THE PURPOSES AS SET FORTH BELOW, FOR THE TOWN OF FAIRPLAY, COLORADO, FOR THE AMENDED 2021 BUDGET.

WHEREAS, the Board of Trustees of the Town of Fairplay has adopted the 2021 Amended annual budget in accordance with Local Government Budget Law, on December 6, 2021; and,

WHEREAS, C.R.S. § 29-1-109 provides that, after adoption of the annual budget, local governments may transfer appropriated monies between funds, and authorize the expenditure of unanticipated funds, and revise appropriations by enacting amended or supplemental appropriations resolution.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE TOWN OF FAIRPLAY, COLORADO:

Section 1. That the following sums are hereby appropriated from the revenues, reserves and fund balances of each fund, to each fund, for the purpose stated:

General Fund		
Current Operating Expenses	\$2,240,851	
Total General Fund		\$2,240,851
Utility Enterprise Fund		
Current Operating Expenses	\$1,143,568	
Total Water Enterprise Fund		\$1,143,568
Conservation Trust Fund		
Current Operating Expenses	\$1,000	
Total Conservation Trust Fund		\$1,000
Internal Service Fund		
Current Operating Expenses	\$157,654	
Total Capital Leasing Fund		\$157,654
Total All Funds		
Current Operating Expenses	\$3,543,073	
Total All Funds		<u>\$3,543,073</u>

RESOLVED, APPROVED AND ADOPTED this 6th day of December, A.D., 2021.

Town of Fairplay:

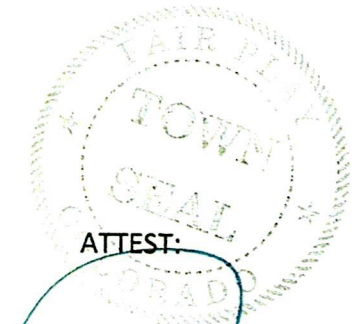
BY: _____



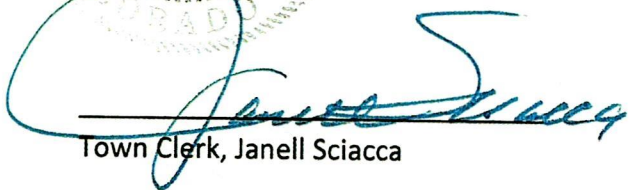
Mayor, Frank Just

(Seal)

ATTEST:



Town Clerk, Janell Sciacca



TOWN OF FAIRPLAY, COLORADO
RESOLUTION NO. 27
Series 2021

A RESOLUTION OF THE BOARD OF TRUSTEES FOR THE TOWN OF FAIRPLAY, COLORADO, SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET FOR THE TOWN OF FAIRPLAY, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2022 AND ENDING ON THE LAST DAY OF DECEMBER 2022

WHEREAS, The Board of Trustees of the Town of Fairplay has requested the Town Treasurer to prepare and submit a proposed budget to said governing body at the proper time; and,

WHEREAS, upon due and proper notice, published or posted in accordance with the law, said proposed budget was delivered to the Board of Trustees of the Town of Fairplay on October 15, 2021, open for inspection by the public at the Fairplay Town Hall located at 901 Main Street Fairplay, Colorado, public hearings were started on November 1, 2021 and continued through December 6, 2021, and interested taxpayers were given the opportunity to file or register any objections to said proposed budget.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE TOWN OF FAIRPLAY, COLORADO:

Section 1. That estimated expenditures for each fund are as follows:

General Fund Expenditures	\$2,016,943
Utility Fund Operating Expenditures	\$1,155,429
Conservation Trust Fund Expenditures	\$15,000
Internal Service Fund	\$150,000
Total Expenditures - all funds	<u>\$3,337,372</u>

Section 2. That estimated revenues for each fund are as follows:

General Fund

Sources other than general property tax	\$2,506,764	
General Property Tax	\$234,399	
Total General Fund Revenue		<u>\$2,741,163</u>

Utility Fund

Operating Sources	\$1,110,491	
Total Water Fund Revenues		<u>\$1,110,491</u>

Conservation Trust Fund

Sources other than general property tax	\$4,510	
Total Conservation Trust Fund Revenues		<u>\$4,510</u>

Internal Service Fund

Lease Revenues	\$103,676	
Total Internal Service Fund Revenues		<u>\$103,676</u>

Total Operating Revenues Other than Property Tax- All Funds	\$3,725,441
Total General Property Tax Levy - All Funds	\$234,399
Total Uses of Fund Balances - All Funds	
Total Sources all Funds	\$3,959,840

Section 3. That the Budget as submitted, amended and hereinabove summarized by fund, hereby is approved and adopted by the Town of Fairplay for the year stated above.

Section 4. That the budget hereby approved and adopted shall be signed by the Mayor and Town Clerk and made a part of the public records of the Town of Fairplay, Colorado.

RESOLVED, APPROVED AND ADOPTED this 6th of December, A.D., 2021.



Janell Sciacca

 Town Clerk, Janell Sciacca

Town of Fairplay:

Frank Just

 Mayor, Frank Just
 (SEAL)

**TOWN OF FAIRPLAY
RESOLUTION NO. 28
SERIES 2021**

A RESOLUTION OF THE BOARD OF TRUSTEES FOR THE TOWN OF FAIRPLAY, LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2021 TO HELP DEFRAY THE COST OF GOVERNMENT FOR THE TOWN OF FAIRPLAY, FOR THE 2022 BUDGET YEAR.

WHEREAS, the Board of Trustees of the Town of Fairplay has adopted the 2022 annual budget in accordance with the Local Government Budget Law, on December 6, 2021; and,

WHEREAS, the amount of money necessary to balance the budget for general operating purposes is \$234,399; and,

WHEREAS, the total taxable valuation for assessment for the Town of Fairplay as certified by the County Assessor is \$19,540,322.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE TOWN OF FAIRPLAY:

Section 1: That for the purpose of meeting all general operating expenses of the Town of Fairplay during the 2022 budget year, there is hereby levied a tax of 11.799 mills upon each dollar of the total valuation for assessment of all taxable property within the Town for the year 2021.

Section 2: That the Town Treasurer is hereby authorized and directed to immediately certify to the County Commissioners of Park County, Colorado, the mill levies for the Town of Fairplay as herein above determined and set, but as recalculated as needed upon receipt of the final certification of valuation from the county assessor in order to comply with any applicable revenue and other budgetary limits.

RESOLVED, APPROVED AND ADOPTED this 6th of December, A.D., 2021.

Town of Fairplay:

BY: _____

Mayor, Frank Just



ATTEST:

Janell Sciacca
Town Clerk, Janell Sciacca

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners¹ of Park County, Colorado.

On behalf of the Town of Fairplay (taxing entity)^A

the Board of Trustees (governing body)^B

of the Town of Fairplay (local government)^C

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 19,540,300 assessed valuation of: (GROSS^D assessed valuation, Line 2 of the Certification of Valuation Form DLG 57^E)

Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area^F the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of: (NET^G assessed valuation, Line 4 of the Certification of Valuation Form DLG 57) USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED BY ASSESSOR NO LATER THAN DECEMBER 10

Submitted: (no later than Dec. 15) _____ for budget/fiscal year 2022 (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY ²	REVENUE ²
1. General Operating Expenses ^H	<u>11.9999</u> mills	\$ <u>234,399.00</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< > mills	\$ < >
SUBTOTAL FOR GENERAL OPERATING:	<input type="text"/> mills	\$ <input type="text"/>
3. General Obligation Bonds and Interest ^J	_____ mills	\$ _____
4. Contractual Obligations ^K	_____ mills	\$ _____
5. Capital Expenditures ^L	_____ mills	\$ _____
6. Refunds/Abatements ^M	_____ mills	\$ _____
7. Other ^N (specify): _____	_____ mills	\$ _____
_____	_____ mills	\$ _____
TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	<u>11.9999</u> mills	\$ <u>234,399.00</u>

Contact person: (print) Kim Wittbrodt Daytime phone: (719) 836-2622 x103
Signed: Kim Wittbrodt Title: Treasurer

Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S., with the Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, CO 80203. Questions? Call DLG at (303) 864-7720.

¹ If the taxing entity's boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.
² Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG57 on the County Assessor's FINAL certification of valuation).

TOWN OF FAIRPLAY, COLORADO
RESOLUTION NO. 29
Series 2021

A RESOLUTION OF THE BOARD OF TRUSTEES FOR THE TOWN OF FAIRPLAY, COLORADO, APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS AND SPENDING AGENCIES, IN THE AMOUNTS AND FOR THE PURPOSES AS SET FORTH BELOW, FOR THE TOWN OF FAIRPLAY, COLORADO FOR THE 2022 BUDGET YEAR.

WHEREAS, the Board of Trustees of the Town of Fairplay have adopted the annual budget in accordance with the Local Government Budget Law, on December 6, 2021; and,

WHEREAS, the Board of Trustees has made provision therein for revenues, reserves and fund balances in an amount equal to or greater than the total proposed expenditures as set forth in said budget; and,

WHEREAS, it is not only required by law, but also necessary to appropriate the revenues, reserves, and fund balances provided in the budget to and for the purposes described below, so as not to impair the operation of the Town.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE TOWN OF FAIRPLAY, COLORADO:

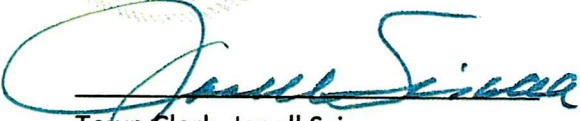
Section 1. That the following sums are hereby appropriated from the revenues, reserves and fund balances of each fund, to each fund, for the purpose stated:

General Fund			
	Current Operating Expenses	\$2,016,943	
	Total General Fund		\$2,016,943
Water Enterprise Fund			
	Current Operating Expenses	\$1,155,429	
	Total Water Enterprise Fund		\$1,155,429
Conservation Trust Fund			
	Current Operating Expenses	\$15,000	
	Total Conservation Trust Fund		\$15,000
Internal Service Fund			
	Current Operating Expenses	\$150,000	
	Total Internal Service Fund		\$150,000


Total - All Funds	
Current Operating Expenses	\$3,337,372
Total - All Funds	<u>\$3,337,372</u>

RESOLVED, APPROVED AND ADOPTED this 6th day of December, A.D., 2021.




Town Clerk, Janell Sciacca

Town of Fairplay:

BY: 
Mayor, Frank Just

(Seal)

GENERAL FUND BUDGET						
Account #	Account Description	2020 Audited Final	2021 Budgeted	2021 Amended	2022 Budgeted	Comments
GENERAL FUND - REVENUE	BEGINNING FUND BALANCE	\$ 973,240	\$ 1,344,890	\$ 1,476,442	\$ 2,073,200	
	TAXES					
10-40-05	AD VALOREM TAX (Current Taxes)	196,744	195,115	194,000	234,399	11.799 mills-set amount
10-40-10	SPEC. OWNERSHIP TAX (SO Taxes)	26,151	25,000	25,000	25,000	
10-40-30	INTEREST ON PROPERTY TAX (Interest)	489	1,000	350	500	
10-40-40	DELINQUENT TAXES	-	500	-	-	
10-40-55	50% SHAREBACK OF R&B LEVY	7,176	7,000	7,580	7,000	
10-40-60	MOTOR VEHICLE REGISTRATION (Dis Lic Fees)	3,903	3,000	4,000	4,000	
10-40-70	SALES TAX	1,190,586	1,022,794	1,463,780	1,507,693	3% of 4% TOF Tax
10-40-75	SALES TAX - STREETS	396,862	340,931	487,927	502,565	1% of 4% TOF Tax
10-40-80	HIGHWAY USER'S TAX	31,480	32,000	36,000	36,000	
10-40-85	SEVERANCE TAX	4,111	2,500	357	500	
10-40-86	MINERAL LEASE REVENUE	338	500	340	500	
10-40-90	CIGARETTE TAX	3,087	2,500	4,200	3,000	
10-40-96	LODGING TAX	57,838	40,000	61,000	60,000	
	TOTAL	\$ 1,918,764	\$ 1,672,840	\$ 2,284,533	\$ 2,381,157	
	LICENSES					
10-41-10	LIQUOR LICENSES	1,955	3,000	6,358	3,000	
10-41-30	DOG LICENSES	95	100	115	150	
10-41-32	LIVESTOCK PERMIT	25	120	25	25	
10-41-34	COMMERCIAL FLY FISHING PERMIT	300	300	450	450	
10-41-40	*BUILDING PERMITS	4,512	5,000	(1,754)	5,000	
10-41-41	* SURCHARGE: STREETS 5%	339	394	76	369	Permits with an * get 10% surcharged
10-41-42	* SURCHARGE: PARKS & REC 5%	339	394	76	369	Permits with an * get 10% surcharged
10-41-50	FRANCHISE TAX (Xcel 3% Fee) (CNG 5%)	53,088	50,000	58,000	58,000	
10-41-60	GOLD PANNING PERMITS/DONATIONS	9,570	7,000	12,000	10,000	
10-41-70	BUSINESS LICENSES	6,950	7,000	7,525	7,500	
10-41-80	SIGN PERMITS	200	100	390	300	
*10-41-90	* EXCAVATION PERMITS	-	100	600	100	
*10-41-92	* MECHANICAL PERMIT	150	-	50	-	
*10-41-94	* STREET CUT	-	500	-	-	
*10-41-96	* FENCE PERMIT	320	280	320	320	
10-41-97	SPECIAL EVENTS PERMIT	-	1,400	960	1,000	
*10-41-98	* RESIDE/REROOF PERMIT	1,900	2,000	1,900	2,000	
	TOTAL	\$ 79,742	\$ 77,688	\$ 87,090	\$ 88,583	
	FEES					
10-42-75	PLANNING & DEVELOPMENT FEES	3,500	2,000	16,000	20,000	** bill backs from Town Attorney & Planner
10-42-90	COPIES & FAXES	140	200	350	200	
	TOTAL	\$ 3,640	\$ 2,200	\$ 16,350	\$ 20,200	

Account #	Account Description	2020 Audited Final	2021 Budgeted	2021 Amended	2022 Budgeted	Comments
	LAW ENFORCEMENT					
10-45-05	TRAFFIC FINES	5,235	12,000	9,500	12,000	
10-45-10	SURCHARGE: POLICE TRAINING (\$15.00)	900	1,500	1,432	1,500	
10-45-15	COURT COSTS \$31.00	403	620	309	620	
10-45-20	DEFAULT/OJW FEES \$30.00	90	150	90	150	
10-45-30	OTHER FINES	650	500	50	500	
10-45-80	VIN INSPECTIONS	263	300	508	400	
10-45-90	MISCELLANEOUS	10,012	1,000	2,700	1,000	
10-45-95	GRANT REIMBURSEMENT	-	-	2,685	-	
	TOTAL	\$ 17,552	\$ 16,070	\$ 17,274	\$ 16,170	
	INTEREST					
10-46-05	INTEREST ON COLOTRUST	2,936	3,000	112	150	
10-46-30	INTEREST ON CHECKING	501	425	475	400	
	TOTAL	\$ 3,437	\$ 3,425	\$ 587	\$ 550	
	EVENTS					
10-47-39	4TH OF JULY	-	8,000	6,472	10,000	
10-47-50	TGIFAIRPLAY CONCERTS	-	5,000	3,339	22,500	
10-47-52	REAL COLORADO CHRISTMAS	-	500	543	500	
10-47-56	BURRO DAYS	97	50,000	45,498	50,000	
10-47-65	MARDI GRAS	8,760	-	-	10,000	
10-47-70	PLEIN AIR EVENT	125	-	-	-	
10-47-59	BURRO DAYS RETAIL SALES	198	10,000	7,776	9,000	
10-47-90	MISCELLANEOUS REVENUE-EVENTS	-	500	6,420	3,000	
	TOTAL	\$ 9,180	\$ 74,000	\$ 70,048	\$ 105,000	
	MISCELLANEOUS					
10-47-00	MISCELLANEOUS INCOME	3,897	5,000	137,000	103,906	Includes Cares Act COVID 19 money
10-47-10	CEMETERY	300	300	3,430	300	gabby lane donations 2021
10-47-38	TOWN CLEAN UP DONATIONS	-	-	305	-	tires
10-47-49	STREET LIGHTS	10,770	10,800	10,800	10,800	collected on utility bills
10-47-60	525 HATHAWAY - RENT & UTILITY	4,743	-	-	-	sold building
10-47-62	501 MAIN - RENT & UTILITY	1,454	1,800	1,200	1,500	
10-47-82	CAMPING PERMITS/FACILITY USE	50	100	897	600	
10-47-81	GRANT - COHEN PARK PLAYGROUND	-	-	195,698	-	
10-47-86	GRANT - 501 MAIN STREET	285,367	-	-	-	
10-47-88	GRANT - RIVER PARK	196,205	-	-	-	
10-47-91	TOWN HALL RENT REVENUE	12,397	12,397	12,397	12,397	utility portion
10-47-92	CAPITAL LEASE PROCEEDS	-	-	-	-	
	TOTAL	\$ 515,183	\$ 30,397	\$ 361,727	\$ 129,503	
	TOTAL GENERAL FUND REVENUE	\$ 2,547,497	\$ 1,876,620	\$ 2,837,608	\$ 2,741,163	
	TOTAL AVAILABLE RESOURCES	\$ 3,520,737	\$ 3,221,510	\$ 4,314,050	\$ 4,814,363	

Account #	Account Description	2020 Audited Final	2021 Budgeted	2021 Amended	2022 Budgeted	Comments
GENERAL FUND - EXPENSES						
	ADMINISTRATION					
10-50-02	401A EMPLOYER MATCH	5,174	4273	4,244	4,271	3% of gross salaries +admin fee
10-50-05	SALARIES	174,099	132,426	131,130	132,021	Janell 60%, Kim 60%, Sarah 60%, Julie 20%
10-50-11	SS/MEDICARE EXPENSE	13,691	10,268	10,123	10,237	7.65% of gross salaries
10-50-12	UNEMPLOYMENT EXPENSE	537	403	397	268	.003% of gross salaries/.002% for 2022
10-50-13	EMPLOYEE HEALTH INSURANCE	39,911	28,940	32,541	34,125	health, life, vision, dental, disability
10-50-14	WORKER'S COMPENSATION	729	502	510	693	
10-50-15	EDUCATION	1,474	4,500	2,000	6,000	incl. employer council membership
10-50-16	ADMIN VEHICLE	3,649	3,600	4,693	6,000	
10-50-20	TOWN HALL LEASE PURCHASE	30,994	30,994	295,291	-	paid off 2021
10-50-23	TOWN HALL EXPENSE - UTILITIES	5,456	6,000	7,000	6,000	electric, natural gas, trash
10-50-25	TOWN HALL EXPENSE - REPAIR & MAINT	13,344	7,000	12,000	15,000	misc repairs/landscaping/ceilings in 2 offices
10-50-27	TOWN HALL EXPENSE - SUPPLIES	1,373	1,200	1,400	1,500	cleaning, bathroom, misc supplies
10-50-30	OFFICE SUPPLIES	5,905	4,000	4,000	4,000	
10-50-32	EQUIPMENT RENTAL	4,907	5,000	5,000	5,000	copier lease
10-50-35	POSTAGE EXPENSE	709	650	1,050	750	bus. license bills, notices etc.
10-50-40	BANK/CREDIT CARD FEES	552	948	500	480	bank/xpress form fee
10-50-50	ELECTION EXPENSE	30	-	-	2,000	
10-50-55	BOARD OF TRUSTEE SALARY	1,365	1,800	1,200	1,800	board payroll 60% admin, 40% utility
10-50-57	TOWN ATTORNEY LEGAL SERVICES	16,135	20,000	20,000	20,000	
10-50-60	COMPUTER/SOFTWARE/SUPPORT	7,462	7,000	10,000	7,000	software support/repairs
10-50-65	TELEPHONE/INTERNET	11,390	10,200	14,000	14,000	
10-50-70	MISCELLANEOUS EXPENSE	2,651	6,000	18,000	6,000	
10-50-75	CODIFICATION	1,368	1,000	450	3,000	
10-50-76	ESTIP AGREEMENT	19,657	7,500	9,400	4,000	
10-50-85	COVID EXPENSES	286,592	-	23,322	-	
10-50-90	CAPITAL OUTLAY	-	-	-	-	
	TOTAL	\$ 649,155	\$ 294,204	\$ 608,251	\$ 284,144	

Account #	Account Description	2020 Audited Final	2021 Budgeted	2021 Amended	2022 Budgeted	Comments
GENERAL FUND - EXPENSES						
	COMMUNITY DEVELOPMENT					
10-51-05	PROFESSIONAL FEES	8,442	20,000	40,000	40,000	planner/eng/survey for san plant land
10-51-10	EDUCATION/BENEVOLENCE(Board Members)	3,278	5,000	6,000	7,500	lighting contest/board tables/misc
10-51-20	VISITOR CENTER	534	3,000	3,500	3,000	
10-51-30	MARKETING	10,120	15,000	10,000	15,000	general marketing plan
10-51-34	TOWN BEAUTIFICATION	11,426	10,000	10,000	10,000	flowers
10-51-35	TOWN CLEAN UP DAY	-	9,000	7,368	9,000	
10-51-40	DUES AND MEMBERSHIPS	365	500	595	500	comm. dev dues, chamber dues, etc.
10-51-75	DONATIONS	-	2,000	1,000	2,000	
10-51-80	FAIRPLAY FORWARD PROJECTS	310.4	10,000	-	10,000	
10-51-85	PROPERTY IMPROVEMENT INCENTIVE PLAN	1,339	20,000	14,613	20,000	
10-51-86	850 HATHAWAY-BUS BARN	14,531	12,000	12,000	12,000	
10-51-90	525 HATHAWAY	4,481	-	-	-	sold property
10-51-95	501 MAIN STREET	29,637	43,000	16,000	16,000	utilities/plow
10-51-96	501 MAIN STREET-REMODEL	1,950	-	25,000	200,000	remodel
	TOTAL	\$ 86,413	\$ 149,500	\$ 146,076	\$ 345,000	
	COMMUNITY DEVELOPMENT/EVENTS					
10-51-50	TGIFAIRPLAY CONCERTS	613	7,000	9,053	22,500	three concerts
10-51-62	BURRO DAYS	5,055	47,000	42,940	43,000	
10-51-66	MARDI GRAS	9,893	-	-	10,000	
10-51-70	MISC EVENTS	1,257	8,000	7,000	5,500	new power pole on front street
10-51-71	FIREWORKS/4TH OF JULY	1,000	12,000	15,067	18,000	fireworks and one concert
10-51-74	REAL COLORADO CHRISTMAS	964	1,000	1,600	2,000	
	TOTAL	\$ 18,781	\$ 75,000	\$ 75,660	\$ 101,000	

Account #	Account Description	2020 Audited Final	2021 Budgeted	2021 Amended	2022 Budgeted	Comments
	JUDICIAL					
10-53-02	401A EMPLOYER MATCH	107	123	129	139	3% gross salary + admin fee
10-53-05	MUNICIPAL JUDGE SALARY	8,391	8,432	8,491	8,685	
10-53-10	COURT CLERK	3,288	3,782	3,961	4,308	Sarah 10%
10-53-11	SS/MEDICARE EXPENSE	893	934	953	994	7.65% of gross salaries
10-53-12	UNEMPLOYMENT EXPENSE	35	37	37	26	.003% of gross salaries/.002% for 2022
10-53-13	EMPLOYEE HEALTH INSURANCE	1,020	2,586	1,004	1,052	health, life, vision, dental, disability
10-53-14	WORKER'S COMPENSATION	46	46	37	37	
10-53-20	COURT ATTORNEY	-	500	-	500	
10-53-30	EDUCATION	-	500	-	500	
10-53-40	OPERATING EXPENSE	-	450	100	400	copies, documents, postage, crime star renewal
10-53-50	DUES AND MEMBERSHIPS	-	100	136	136	CAMCA
	TOTAL	\$ 13,781	\$ 17,490	\$ 14,848	\$ 16,777	
GENERAL FUND - EXPENSES						
	POLICE DEPARTMENT					
10-54-01	POLICE SALARIES	204,729	213,379	205,564	282,713	5 full time
10-54-04	PART TIME OFFICERS	-	-	5,475	14,950	1 part time
10-54-05	PENSION CONTRIBUTION	20,410	20,271	25,079	34,491	fire&police pension association/disability
	CONTRACT EMPLOYEE (SRO)	-	20,000	-	-	
10-54-10	UNIFORMS AND ACCESSORIES	1,286	3,500	3,000	5,000	
10-54-11	SS/MEDICARE EXPENSE	3,449	3,094	3,400	5,243	ss & medi - pt/medi - ft
10-54-12	UNEMPLOYMENT EXPENSE	614	640	633	595	.003% of gross salaries/.002% 2022
10-54-13	EMPLOYEE HEALTH INSURANCE	71,862	92,655	49,624	97,212	health, vision, dental, life, disability
10-54-14	WORKER'S COMPENSATION	16,087	15,000	9,772	13,623	
10-54-15	FUEL	8,612	12,000	11,000	12,000	
10-54-20	VEHICLE MAINTENANCE	21,122	8,000	20,000	15,000	
10-54-24	PROFESSIONAL TRAINING EXPENSE	1,053	3,500	2,500	3,500	officer training
10-54-26	IN-SERVICE TRAINING EXPENSE	-	1,000	200	1,000	officer training
10-54-28	VEHICLE RENTAL PYMT TO ISF	18,869	28,869	28,626	24,551	
10-54-30	RADAR & RADIO MAINTENANCE	1,421	1,000	1,000	1,000	
10-54-32	AMMUNITION	636	500	470	500	
10-54-45	OPERATING/OFFICE SUPPLIES	612	1,000	1,750	1,000	postage, office supplies
10-54-50	EQUIPMENT	1,281	2,000	33,200	22,300	bolos/cameras/misc
10-54-53	GRANT-EQUIPMENT & SUPPLIES	2,418	-	2,485	-	
10-54-55	TELEPHONE/INTERNET	4,606	5,000	4,000	5,000	
10-54-60	MEMBERSHIPS - DUES	293	500	188	500	
10-54-65	COMPUTER/SOFTWARE/SUPPORT	4,170	5,000	6,000	7,000	crime star, lexipol, tac 10, maint, 2 new computers
10-54-75	INVESTIGATIVE SERVICES & SUPPLIES	2,871	3,500	1,000	3,500	
10-54-80	OFFICER RECRUITING	771	500	500	1,000	
10-54-87	LIABILITY INSURANCE	8,394	8,394	10,217	10,436	
10-54-97	PUBLIC RELATIONS	299	500	500	500	
	TOTAL	\$ 395,866	\$ 449,802	\$ 426,182	\$ 562,614	

Account #	Account Description	2020 Audited Final	2021 Budgeted	2021 Amended	2022 Budgeted	Comments
GENERAL FUND - EXPENSES						
PUBLIC WORKS						
10-56-01	SALARIES	113,374	112,143	133,202	151,362	DG 50%, CB 50%, AW 70%, SK 50%, JB 50%
10-56-02	401A EMPLOYER MATCH	3,413	3,594	4,196	4,600	3% of gross salary + admin fee
10-56-10	SEASONAL	-	10,000	7,204	10,000	summer help
10-56-11	SS/MEDICARE EXPENSE	8,637	9,344	10,741	11,984	7.65% of gross salary
10-56-12	UNEMPLOYMENT EXPENSE	340	366	421	470	.003% of gross salaries
10-56-13	EMPLOYEE HEALTH INSURANCE	38,440	18,901	27,238	39,099	health, life, vision, dental, disability
10-56-14	WORKER'S COMPENSATION	6,399	6,394	6,054	5,965	
10-56-15	FUEL	3,534	5,000	3,800	5,000	
10-56-25	REPAIRS & MAINT - EQUIPMENT	16,470	15,000	20,000	15,000	lift rental
10-56-30	TOOLS, MAT'L, & SUPPLIES	7,016	5,000	10,000	5,000	
10-56-35	EDUCATION - TRAINING	-	2,000	2,500	2,000	
10-56-40	ELECTRIC STREET LIGHTS	3,682	4,000	11,327	12,000	
10-56-45	TELEPHONE/INTERNET	2,172	2,100	2,700	2,700	cell phone reimburse
10-56-50	MAINTENANCE BUILDING - UTILITY	7,612	8,600	8,600	8,600	trash, electric, natural gas
10-56-60	VEHICLE/EQUIP RENTAL PYMT TO ISF	17,419	21,420	23,988	22,620	
10-56-70	STREETS - REPAIRS & MAINT	197,986	150,000	250,000	250,000	pot holes, paving incl. cohen park, plowing
10-56-82	TOWN SHOP BUILDING REPAIRS	1,642	2,000	3,000	7,500	includes pw office repairs
10-56-90	EQUIPMENT	-	-	-	47,000	radios
	TOTAL	\$ 428,136	\$ 375,862	\$ 524,972	\$ 553,900	
GENERAL FUND - EXPENSES						
PARKS & RECREATION						
10-58-30	TOOLS, MATERIALS, & SUPPLIES	2,683	4,000	8,000	5,500	incl. weed spraying/trash cans
10-58-41	PARKS UTILITIES	408	400	400	400	
10-58-42	VAULT RESTROOMS MAINTENANCE	1,010	2,500	2,000	2,500	port a pots/supplies
10-58-50	CEMETERY EXPENSE	338	300	500	3,500	improvements at cemetery, graves, sign
10-58-83	COHEN PARK	-	-	200,000	111,000	basketball court/beautification/water tap
10-58-86	FAIRPLAY RIVERPARK	393,523	64,800	60,000	-	Phase 2
10-58-95	LAND LEASE PAYMENT	25,990	25,990	145,389	-	fairplay 29 acres-paid off 2021
	TOTAL	\$ 423,953	\$ 97,990	\$ 416,289	\$ 122,900	
NON/DEPARTMENTAL EXPENSES						
10-61-15	LIABILITY INSURANCE	16,974	18,912	16,500	16,107	CIRSA-Property, Liab
10-61-17	AUDIT FEES	5,220	4,375	4,375	4,500	
10-61-23	TREASURER'S FEES - MILL LEVY	3,907	4,000	4,500	4,000	
10-61-25	PUBLISHING EXPENSE	494	1,500	2,200	2,000	
10-61-30	DUES & MEMBERSHIPS (Board)	1,615	2,000	998	2,000	
10-61-50	CAPITAL IMPROVEMENT	-	-	-	-	
10-61-60	ABATEMENT	-	2,000	-	2,000	
	TOTAL	\$ 28,210	\$ 32,787	\$ 28,573	\$ 30,607	
	TOTAL GENERAL FUND EXPENDITURES	\$ 2,044,295	\$ 1,492,635	\$ 2,240,851	\$ 2,016,943	Ttl.Gen.Fund Exp.
	TOTAL GENERAL FUND REVENUES	\$ 2,547,497	\$ 1,876,620	\$ 2,837,608	\$ 2,741,163	
	TOTAL GENERAL FUND EXPENDITURES	\$ 2,044,295	\$ 1,492,635	\$ 2,240,851	\$ 2,016,943	
	REVENUES OVER EXPENDITURES	\$ 503,202	\$ 383,985	\$ 596,758	\$ 724,220	Ttl. Gen.Fund Rev - Ttl. Gen. Fund Exp.
	DIFFERENCE PLUS BEG. FUND BALANCE	\$ 1,476,442	\$ 1,728,875	\$ 2,073,200	\$ 2,797,419	
	REDUCTION OF BEG FUND BALANCE TO BALANCE THE BUDGET					
	ENDING FUND BALANCE	\$ 1,476,442	\$ 1,728,875	\$ 2,073,200	\$ 2,797,419	
	TABOR RESTRICTED FUNDS	\$ 76,425	\$ 56,299	\$ 85,128	\$ 82,235	

Account #	Account Description	2020 Audited Final	2021 Budgeted	2021 Amended	2022 Budgeted	Comments
CTF - REVENUE						
	BEGINNING FUND BALANCE	\$ 24,904	\$ 25,162	\$ 29,051	\$ 32,551	
	INTERGOVERNMENTAL REVENUE					
20-44-10	COLORADO LOTTERY FUNDS	4,136	4,000	4,500	4,500	lottery sales
20-44-20	PARK COUNTY GRANTS	-	-	-	-	
	TOTAL	\$ 4,136	\$ 4,000	\$ 4,500	\$ 4,500	
	INTEREST					
20-46-50	INTEREST INCOME SAVINGS	11	12	-	10	
	TOTAL	11	12	-	10	
	TOTAL CTF REVENUE	\$ 4,147	\$ 4,012	\$ 4,500	\$ 4,510	
	TOTAL AVAILABLE RESOURCES	\$ 29,051	\$ 29,174	\$ 33,551	\$ 37,061	
CTF - EXPENSES						
	OPERATIONS					
20-73-03	BASEBALL FIELD IMPROVEMENTS	-	5,000	-	-	
20-73-10	COHEN PARK - IMPROVEMENTS	-	1,000	1,000	5,000	sign/volleyball court
20-73-75	BURRO PARK	-	-	-	10,000	drainage
	TOTAL	\$ -	\$ 6,000	\$ 1,000	\$ 15,000	
	CAPITAL OUTLAY	-	-	-	-	
	TOTAL CTF EXPENDITURES	\$ -	\$ 6,000	\$ 1,000	\$ 15,000	
	TOTAL REVENUE	\$ 4,147	\$ 4,012	\$ 4,500	\$ 4,510	
	TOTAL CTF EXPENDITURES	\$ -	\$ 6,000	\$ 1,000	\$ 15,000	
	REVENUE OVER EXPENDITURES	\$ 4,147	\$ (1,988)	\$ 3,500	\$ (10,490)	
	DIFFERENCE PLUS BEG. FUND BAL.	\$ 29,051	\$ 23,174	\$ 32,551	\$ 22,061	
	REDUCTION OF BEG FUND BALANCE TO BALANCE THE BUDGET					
	CTF ENDING FUND BALANCE	\$ 29,051	\$ 23,174	\$ 32,551	\$ 22,061	

Account #	Account Description	2020 Audited Final	2021 Budgeted	2021 Amended	2022 Budgeted	Comments
INTERNAL SVC FUND						
	BEGINNING FUND BALANCE	\$ 350,002	\$ 328,687	\$ 403,710	\$ 320,312	
	REVENUE					
32-47-20	DEPT. RENTAL PAYMENT	53,708	71,708	76,602	103,676	
32-47-30	SALE OF VEHICLE/EQUIPMENT-PD	-	-	-	-	
	TOTAL REVENUE	\$ 53,708	\$ 71,708	\$ 76,602	\$ 103,676	
	EXPENDITURES					
32-58-10	POLICE VEHICLES	-	-	87,000	-	new tahoe/2 upfitting/ transmission
32-58-20	PUBLIC WORKS EQUIPMENT	-	-	-	150,000	grader
32-58-30	PUBLIC WORKS VEHICLES	-	40,000	70,654	-	
	TOTAL	\$ -	\$ 40,000	\$ 157,654	\$ 150,000	
	TOTAL RENTAL REVENUE	\$ 53,708	\$ 71,708	\$ 76,602	\$ 103,676	
	TOTAL EXPENDITURES	\$ -	\$ 40,000	\$ 157,654	\$ 150,000	
	REVENUES OVER EXPENDITURES	\$ 53,708	\$ 31,708	\$ (81,052)	\$ (46,324)	
	DIFFERENCE PLUS BEG. FUND BALANCE	\$ 403,710	\$ 360,395	\$ 322,658	\$ 273,988	
	REDUCTION OF BEG FUND BALANCE TO BALANCE THE BUDGET					
	ENDING FUND BALANCE	\$ 403,710	\$ 360,395	\$ 322,658	\$ 273,988	

Account #	Account Description	2020 Audited Final	2021 Budgeted	2021 Amended	2022 Budgeted	Comments
	UTILITY FUND BUDGET					
	WATER REVENUE					
51-42-05	POTABLE WATER	378,995	400,000	371,800	400,000	including bulk water sales
51-42-20	LIEN REVENUE	4,422	-	6,277	8,200	
51-42-30	LIEN INTEREST - REVENUE	-	-	40	-	
51-42-32	WATER FACILITY MAINTENANCE FEE	487	500	500	500	
51-42-34	WATER METERS, PRV, PARTS	-	1,000	399	1,000	
51-42-36	PENALTY NON-COMPLIANCE	120	480	480	480	
51-42-40	PLANT INVESTMENT FEES	13,500	7,500	-	13,500	
51-42-60	OTHER WATER REVENUE	640	1,000	-	1,000	
	TOTAL	\$ 398,164	\$ 410,480	\$ 379,496	\$ 424,680	
	WATER - MISCELLANEOUS REVENUE					
51-44-15	WATER SYSTEM STUDY GRANT	19,984	-	-	-	
	TOTAL	\$ 19,984	\$ -	\$ -	\$ -	
	TOTAL WATER REVENUE	\$ 418,148	\$ 410,480	\$ 379,496	\$ 424,680	
	WASTEWATER REVENUE					
51-46-05	USER FEES	656,983	668,160	668,160	668,880	929 EQR'S @ \$60.00 each
51-46-20	LIEN REVENUE	4,478	-	7,125	-	
51-46-30	LIEN REVENUE - INTEREST	14	-	29	-	
51-46-40	PLANT INVESTMENT FEE	27,642	8,351	58,457	16,702	
51-46-60	OTHER WASTEWATER REVENUE	49	100	-	100	
	TOTAL WASTEWATER REVENUE	\$ 689,166	\$ 676,611	\$ 733,771	\$ 685,682	
	INTEREST					
51-48-10	INTEREST ON INVESTMENTS	6,805	7,000	190	200	
51-48-30	LATE FEES	11,726	12,000	9,000	9,000	
	TOTAL INTEREST	\$ 18,531	\$ 19,000	\$ 9,190	\$ 9,200	
	TOTAL UTILITY FUND REVENUE	\$ 1,125,845	\$ 1,106,091	\$ 1,122,457	\$ 1,110,491	

Account #	Account Description	2020 Audited Final	2021 Budgeted	2021 Amended	2022 Budgeted	Comments
UTILITY FUND EXPENDITURES						
	EMPLOYEE EXPENSES					
51-70-01	SALARIES	232,601	199,954	178,680	171,166	40% Janell, 30% Alex, 30% Donovan, 50% Chris,
51-70-02	401A EMPLOYER MATCH	6,693	6,459	5,820	5,594	40% Kim, 30% Julie, 30% Sarah
51-70-11	SS/MEDICARE EXPENSE	17,751	15,388	13,730	13,186	3% of gross salaries + admin fee
51-70-12	UNEMPLOYMENT EXPENSE	697	603	538	345	7.65% of gross salaries
51-70-13	EMPLOYEE HEALTH INSURANCE	73,255	58,545	40,981	42,209	.0030% of gross salaries
51-70-14	WORKER'S COMPENSATION	5,432	4,424	5,521	2,975	health, life, vision, dental, disability
51-70-15	BOARD OF TRUSTEE SALARIES	910	1,200	800	1,200	
	TOTAL	\$ 337,339	\$ 286,573	\$ 246,071	\$ 236,674	
	GENERAL OPERATIONS EXPENSE					
51-72-02	BANK/CREDIT CARD FEES	5,465	6,000	6,300	6,300	
51-72-06	COMPUTER/SOFTWARE/SUPPORT-OFFICE	19,763	13,000	9,000	13,000	caselle/sensus/computers
51-72-10	MISCELLANEOUS	1,230	1,000	2,000	1,000	
51-72-14	OFFICE SUPPLIES	5,055	3,500	4,000	3,500	
51-72-18	POSTAGE EXPENSE	4,341	4,000	4,000	4,000	
51-72-22	PUBLISHING EXPENSE	533	600	600	600	ccr report/legal ads
51-72-26	TELEPHONE/INTERNET EXPENSE	3,973	4,500	3,000	3,000	
51-72-30	TOWN HALL RENTAL PAYMENT	12,397	12,397	12,397	12,397	
51-72-34	UTILITIES-OFFICE	2,258	2,500	2,700	2,500	elec/natural gas
51-72-38	VEHICLE/EQUIP RENTAL PYMT TO ISF	17,419	21,420	23,988	24,000	
51-72-42	VEHICLE MAINTENANCE/REPAIR	3,215	5,000	6,000	2,500	
51-72-44	FUEL	3,391	4,000	4,000	4,000	
51-72-60	REPAIRS AND MAINT - OFFICE BUILDING	-	-	500	5,000	paint exterior/pest control
	TOTAL	\$ 79,040	\$ 77,917	\$ 78,485	\$ 81,797	
	CONTRACTUAL FEES					
51-73-20	AUDITOR FEES	3,480	4,375	4,375	4,500	
51-73-40	INSURANCE - PROPERTY/LIABILITY	11,981	12,608	14,848	16,107	CIRSA
51-73-60	LEGAL FEES	4,468	5,000	2,500	5,000	
	TOTAL	\$ 19,929	\$ 21,983	\$ 21,723	\$ 25,607	
	WATER - PLANT & EQUIPMENT					
51-74-10	CHEMICAL AND SUPPLIES	1,349	2,000	2,500	2,500	hth chlorine
51-74-15	COMPUTER EXPENSE-WATER SYSTEM	750	5,000	4,000	3,000	scada maint. and upgrades, team viewer
51-74-17	CONTRACT - PLANT OPERATOR	5,500	6,000	54,000	54,000	
51-74-20	DITCH MAINTENANCE	-	500	-	500	research easements
51-74-25	EDUCATION	245	3,000	1,000	1,000	
51-74-30	ENGINEERING FEES	65,858	10,000	40,000	25,000	bill hahn
51-74-40	HASP MEMBERSHIP DUES	1,400	1,400	1,400	1,400	
51-74-45	LEAKS AND REPAIRS	1,622	10,000	15,000	10,000	leak detection, prv vault insulation, hydrants
51-74-50	MISCELLANEOUS	338	2,000	12,000	3,000	fence at water plant/paint pump house
51-74-55	PERMITS/DUES/LOCATES	1,689	1,000	1,650	1,650	
51-74-60	PUMPHOUSE EXPENSE	71	500	500	1,500	paint-2nd street pump house
51-74-65	REPAIRS & MAINTENANCE- EQUIPMENT	3,406	10,000	2,000	5,000	
51-74-70	UTILITIES	2,800	2,500	3,000	3,000	
51-74-75	TESTING AND SUPPLIES	803	2,500	1,000	1,000	required testing
51-74-80	TOOLS & SUPPLIES	828	2,000	2,000	2,000	tools & safety equipment, uniform shirts
51-74-85	WATER METERS	5,318	4,000	20,000	30,000	
51-74-90	WATER TANKS	179	1,000	3,000	10,000	insulation/paint
51-74-95	WATER TREATMENT PLANT	40,108	15,000	40,000	15,000	block house repair 2021
	TOTAL	\$ 132,263	\$ 78,400	\$ 203,050	\$ 169,550	

Account #	Account Description	2020 Audited Final	2021 Budgeted	2021 Amended	2022 Budgeted	Comments
	WASTEWATER - PLANT & EQUIPMENT					
51-76-10	CAPITAL EXPENDITURES	-	-	-	30,000	muffin monster
51-76-15	CHEMICALS AND SUPPLIES	277	3,000	-	1,000	
51-76-20	COLLECTION SYSTEM MAINTENANCE	31,560	30,000	5,418	12,000	1/3 of town line cleaning/clear easements
51-76-25	COMPUTER EXPENSE-WASTEWATER SYSTEM	8,126	3,600	2,000	2,000	scada maintenance
51-76-27	CONTRACT - PLANT OPERATOR	27,500	60,000	60,000	60,000	
51-76-30	EDUCATION	562	-	120	1,000	
51-76-35	ENGINEERING FEES	872	10,000	-	5,000	
51-76-36	LIFT STATION	-	-	-	10,000	paint, bypass, pump
51-76-45	MISCELLANEOUS	1,565	1,000	15,000	10,000	replace roof on shed/paint shed
51-76-50	PERMITS/DUES/LOCATES	3,510	4,300	4,300	4,300	
51-76-55	REPAIRS AND MAINTENANCE - EQUIPMENT	37,326	55,000	15,000	15,000	
51-76-60	SLUDGE DISPOSAL	108,275	100,000	100,768	100,000	
51-76-65	TESTING AND SUPPLIES	6,133	6,000	6,000	6,000	required testing
51-76-70	TOOLS AND SUPPLIES	6,605	2,000	2,000	2,000	
51-76-75	TRASH	900	900	1,300	960	
51-76-80	UTILITIES-PLANT	63,459	60,000	65,000	65,000	
	TOTAL	\$ 296,670	\$ 335,800	\$ 276,906	\$ 324,260	
	DEBT SERVICE					
51-80-02	LOAN PRINCIPAL	209,900	216,700	216,700	223,700	
51-80-04	LOAN INTEREST	107,640	97,341	100,633	93,841	
	TOTAL	\$ 317,540	\$ 314,041	\$ 317,333	\$ 317,541	
	TOTAL UTILITY FUND EXPENDITURES	\$ 1,182,781	\$ 1,114,714	\$ 1,143,568	\$ 1,155,429	
	TOTAL UTILITY FUND REVENUES	\$ 1,125,845	\$ 1,106,091	\$ 1,122,457	\$ 1,110,491	
	TOTAL UTILITY FUND EXPENDITURES	\$ 1,182,781	\$ 1,114,714	\$ 1,143,568	\$ 1,155,429	
	REVENUES OVER EXPENDITURES	\$ (56,936)	\$ (8,623)	\$ (21,111)	\$ (44,938)	
	ESTIMATED UTILITY FUND CASH BALANCE	\$ 1,578,960	\$ 1,669,784	\$ 1,245,649	\$ 1,200,711	
	RESTRICTED FUNDS	\$ 312,200	\$ 333,190	\$ 333,190	\$ 333,190	
	AVAILABLE FUNDS	\$ 1,266,760	\$ 1,336,594	\$ 912,459	\$ 867,521	
	TABOR RESTRICTED FUNDS		33,107	33,674	33,315	