

TOWN OF KERSEY
2024 BUDGET



FOR ALL FUNDS
FOR FISCAL YEAR ENDING
DECEMBER 31, 2024

Budgeting and Financial Monitoring Policies

Attached is the Adopted 2024 Budget for the Town of Kersey. It is the result of many hours of review, discussion, and analysis. Under this plan the Town can continue to provide an excellent level of service while assuring a sound financial plan.

1. Budgeting

1.1 Budget Development Purpose Statement

The annual budget is a fiscal plan which presents the services, which will be provided to the community, and the funds needed to perform those services. The Board of Trustees in accordance with the State Statutes adopts an annual budget and appropriation resolution. The Town Staff is responsible for formulating the fiscal plan and presenting it to the Board of Trustees for approval and adoption.

1.2 Budget Law

The policies for the Town budget comply with Local Government Budget Law of Colorado as outlined in Colorado Revised Statutes 29-1-101 through CRS 29-1-104.

The budget policies apply to all departments of the Town of Kersey. Annually, the Town Board has the authority and responsibility to adopt and oversee implementation of a budget approving the use of public funds for the operation of all Town departments. The Town's fiscal year runs from January 1 through December 31. All appropriations lapse at the end of each fiscal year.

1.3 The Budget will be structurally Balanced

A budget is structurally balanced if it does not spend more on ongoing services than it receives in ongoing revenues. A structurally balanced budget is a necessary component of good financial management and financial discipline and will help sustain the consistent delivery of services to residents. An unbalanced budget (spending more than is received) undermines the Town's ability to deal with financial problems. This may lead to reduced services in the future and inhibits the Town's ability to take advantage of opportunities which periodically occur.

Each fund is balanced separately. Unless specifically authorized by the Town Board, expenditures will be equal to or less than the revenues for each fund. In cases where expenditures exceed revenues, sufficient reserves and/or a transfer from another fund must be approved by the Board. If sufficient reserves and/or a transfer from another fund is not available, essential services will receive first priority for funding. Subsequently, lower priority services will be identified for reduction, suspension, or elimination. Long range financial projections are prepared for major funds and analyzed to assure that impacts of the proposed budget are fiscally sound in future years.

1.4 Basis of Budgeting and Accounting

The town uses the accrual basis of accounting. The town adheres to the Generally Accepted Accounting Principles (GAAP) which require the establishment and maintenance of fund balances. GAAP does not make any requirements as to the level of those balances; just that there is a policy so that they can be clearly and consistently accounted for.

1.5 Budget Process Timeline

Budgeting on an annual basis provides time to review all revenue sources, develop solutions to previously identified problems, and to discuss and decide on policies and priorities. It is the Treasurer's responsibility to distribute a budget process timeline to department heads in a timeframe that allows appropriate, responsible development of department budgets. A typical timeline will be as follows:

January	Prior year's budget due to the State of Colorado by January 31st.
January-February	Prior year's budget reviewed and all remaining revenues and expenditures accounted for.
March-April	Revenue projections reviewed based on first quarter actual numbers.
May-June	Staff meetings to continue strategic planning for upcoming years.
July-August	Staff prepares preliminary budget presentation to Town Board. Staff presents preliminary budget to Town Board in the second half of August. Preliminary budget also provided as a public document and open to public input at the August work session meeting. County Auditor also provides next year's assessed valuation projections for ad valorem tax revenues.
September	Staff modifies budget based on Town Board input and direction.
October	Initial budget must statutorily be presented to the public by October 15th.
November	Staff continues to update and modify budget based on the Board's direction.
December	Final budget must be adopted by the Town Board by December 15th.

1.6 Budget Control and Execution

The level of budgetary control is at the classification level within each department. No department may expend, or contract to expend, any money in excess of the amount appropriated in the appropriation resolution. No fund may carry a negative fund balance according to state statute. Administratively, operating budgets are controlled at the department level with departments having the authority to transfer appropriations within certain classifications within a department without further Board approval. Those certain classifications are fixed in the annual budget guidelines as approved by the Board and may be expanded to line item control. Increases in staffing and capital expenditure appropriations must be approved by the Board.

1.7 Staff Responsibilities

Departments are responsible for the following in the budget development process:

- a. Meeting with the Town Manager or Treasurer to discuss strategic budgetary planning
- b. Submitting proposals and quotes for future expenditures. Capital project planning and cost estimates including pictures of the capital items requested.
- c. Monitoring and projecting revenues and expenses within the department
- d. Communicating information appropriately to departments and attending budget meetings.
- e. Reviewing all budget materials for accuracy, content, and style.
- f. Identifying any additional staffing needs and providing this information during strategic planning sessions.

1.8 Budget Adoption/ Adjustments

Following internal development and review of the budget, the Town Board will hold hearings on the budget to provide public review of the document and to discuss further budget development. Following review at the Board level, the Board shall provide authority to expend funds through a budget ordinance adopted in an open meeting.

- a. The budget ordinance shall authorize the budget.
- b. The amount appropriated to a specific fund and/or department may change as a result of subsequent Board actions. Budget adjustments due to unforeseen expenditures, to recognize unanticipated revenue, or to adjust operating transfers may be authorized with a supplementary budget resolution.

1.9 Supplementary Budget Process

The budget may require adjustments due to unforeseen expenditures, to recognize unanticipated revenue, or to adjust operating transfers. During the year, adjustments that will change the budget at the Fund or Department level may be made by bringing a supplemental budget resolution to the Board for their approval. It is the goal of each department to ensure actual expenditures do not exceed the budgeted amounts appropriated.

2. Reporting Process

Amounts presented in the budget document shall be compared with actual revenues and expenditures for each month and year-to-date ended during the budget year. The quarterly reports will be presented in such a form that will enable the Town to maintain control over its financial resources and communicate adherence to the intent of the Board of Trustees for the budget year. This process will provide information to monitor the performance of municipal services against the goals of such services.

3. Revenues/Other Financing Sources

A. Operating Revenues:

The Board of Trustees intends to generate revenues, which will not require dependence on any one revenue source, maintaining a stable and diversified revenue system. However, the Board of Trustees recognizes that property taxes and sales taxes are the Town's largest revenue source. Other operating revenue sources available include the following: Franchise, specific ownership and occupation taxes, liquor and business licenses, building permits, and other licenses and permits; intergovernmental revenue, charges for services, fines, and earnings on investments.

B. Capital Financing:

The Town has and will continue to use two methods of financing capital purchases and improvements, as follows:

1. Lease/Purchase: This method is used primarily for the provision of new and replacement equipment/vehicles, with the purpose of:
 - a. Ensuring the timely replacement of equipment and vehicles;
 - b. Decreasing the impact of inflation on the purchase of new and replacement equipment;
 - c. Using funds that would have otherwise been spent on the outright purchase of the assets for investment in interest-bearing instruments to reduce the interest cost of the lease-purchase;
 - d. Eliminate one of the burdens of ownership in that the lease may be terminated at the end of each anniversary date, or earlier, of the lease generally without penalty of a material decline in the residual value of the property leased.
2. Debt Financing: The Town will consider debt financing when appropriate conditions exist as follows:
 - a. Long-term capital improvements are desired
 - b. It is determined that future citizens will receive a benefit from the improvement.

The debt will be soundly financed by:

1. Conservatively projecting revenue sources to finance the debt.
2. Financing the improvement over a period not greater than the useful life of the improvement.
3. Beginning in 2018, the Town will create and adopt a five-year capital improvement plan updated throughout the year. This plan lays the groundwork for upcoming capital projects, repair milestones, and equipment which are best planned for over multiple years.

4. Operating Reserves

- A. General Fund: The Town will maintain a reserve balance at the end of the year of approximately 35% of current revenues. This balance will provide four months of operating revenue for the next year plus provide a buffer against possible economic decline or contingencies.

- B. Enterprise Funds: To maintain uninterrupted water and sewer service operations, the Town will maintain net working capital equal to three months of average expenditures.
The Town is required to maintain a reserve account to prevent defaults in the payment of principal and interest of a water and sewer revenue payable to the Colorado Water and Power Authority for water and sewer improvements.
This loan will be paid in full in the budget year 2020, in order to reduce debt in our enterprise fund.
- C. Special Revenue Funds: Reserve balances for other funds maintained by the Town will vary depending on each activity requirement.

5. Investments

- A. The Town analyzes the cash flow within each fund on a consistent basis to ensure maximum cash availability.
- B. The Town considers pooling the cash from several funds to maximize the return on investments.
- C. Market conditions and investments securities are analyzed to determine the maximum yield to be obtained.
- D. The Town invests substantially all of its idle cash on a continuous basis.
- E. The Town complies with state statutes regarding investments.

6. Fund Structure

The accounts of the town are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures, or expenses, as appropriate. Resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped into two board categories and the six funds that the Town maintains are as follows:

OVERVIEW OF THE ACCOUNTING SYSTEM

*** GOVERNMENTAL FUND TYPES**

GENERAL FUND
SPECIAL REVENUE

- * STREET FUND
- * CONSERVATION TRUST FUND
- * CAPITAL FUND
- * **PROPRIETARY FUND TYPES/ENTERPRISE FUNDS**
 - WATER FUND
 - SEWER FUND
 - STORM WATER FUND
- * **ACCOUNT GROUPS**
 - GENERAL LONG TERM DEBT
 - GENERAL FIXED ASSETS

GENERAL FUND accounts for all revenues and expenditures not required to be segregated by statute regulations or type of accounting.

SPECIAL REVENUE FUNDS account for revenues designated by special needs or by outside agencies, and are generally required to be segregated from general funds.

ENTERPRISE FUNDS account for programs designed to be primarily funded from user charges. These funds should be fully self-supporting and user charges should be determined from net income generated.

ACCOUNT GROUPS account for long-term items that have "passed through" another fund as a revenue or expenditure. These are purely custodial groups that maintain records on items that would otherwise be lost from accountability. Examples are debt and assets purchased through capital outlay expenditures.

The **General Fund** is the largest operating fund for the Town of Kersey. The General Fund operates the General Government. The General Government functional component provides administrative support services to all other functions and departments of the municipal government. These services are coordinated and controlled here for efficiency and cost effectiveness. They include personnel hiring, payroll and benefit administration, accounting, budgeting, data processing, building maintenance, liability insurance and legal counsel. Also provided here are the many functions required by law, such as maintaining all official documents and records of the Town and Town Board, voter registration, elections, assessment of property, tax billing and collection.

The General Fund is comprised of the following departments: Administrative, Police, Health, Other Protection, Elections, Planning and Zoning, Inspections, Economic Development, Legislative, Judicial, Parks, Recreation, Library, Seniors, Engineering, and Sanitation. In 2023, we will be adding Information Technology as well.

This is a governmental fund and uses the modified accrual basis of accounting. Under this method, revenues are recognized in the accounting period when they become both measurable and available as net assets.

TAXES

AMUSEMENT MACHINES: An annual tax of \$25.00 is levied upon each pool table, video game machine and other recreational device located in Town.

EMPLOYMENT OCCUPATION: The Town assesses an occupation tax on all liquor establishments in the amount of \$250 annually because of the additional expenditures required by the Town in supervising such establishments and for the purpose of the proper distribution of the tax burdens within the Town.

FRANCHISE: Fees collected by the Town from franchises operating under and over public right of way in the Town. Fees are received from Xcel Energy, Poudre Valley REA, Atmos Energy, CenturyLink, and Rise Broadband.

GENERAL PROPERTY: The County of Weld acts as the billing and collection agency for the Town. The mil levy for 2016 remains at 17.205 mils. This is in accordance with the De-Brucing measure passed in April of 1998, again in 2007, and in 2016 for the period 2018 thru 2027.

YEAR	ASSESSED VALUE	MIL LEVY	TAXES
2010	9,920,980	17.205	170,330
2011	9,157,860	17.205	157,561
2012	8,817,310	17.205	151,702
2013	8,879,360	17.205	152,769
2014	8,473,098	17.205	145,780
2015	8,380,060	17.205	144,351
2016	9,707,670	17.205	167,020
2017	21,112,600	17.205	363,242
2018	22,102,480	17.205	380,273
2019	21,861,780	17.205	376,132
2020	49,401,930	17.205	849,960
2021	28,391,150	17.205	485,060
2022	26,707,420	17.205	459,501
2023	33,914,400	17.205	583,497

SALES TAX: The electorate approved the imposition of a 3.6% sales tax, 2% of this sales tax is allocated to the General Fund the remaining 1.6% is allocated to the Street Fund. Town of Kersey Electors were asked to increase the sales tax in November of 2018

to 4%, with the additional .4% to go to road/street maintenance. The ballot measure was defeated.

BUSINESS LICENSE AND PERMITS

BUSINESS LICENSE: This category includes an annual business license of \$25.00 for each business or individual conducting business within the Town. A sales tax license of \$25.00 is also required for each business or individual selling at retail within the Town. Per SB22-032, sales tax licenses can only be issued to businesses with a physical presence in the town starting January 2023.

A Solicitor's permit is \$100.00 with a \$25 badget deposit for each person soliciting within the Town and are valid for a period of thirty days.

LIQUOR LICENSE: Each liquor establishment is charged an annual license fee using the Town Fee Schedule and charges required by the State of Colorado Department of Revenue.

OTHER MISCELLANEOUS TAXES

CIGARETTE TAX: Colorado taxes cigarettes and appropriates a portion of gross collections to Municipalities and Counties. Each entity receives a percentage based on the percentage of state collected sales tax collected locally relative to the total sales tax collection figures. The Town receives these monies monthly.

SEVERANCE TAX: Municipalities receive a portion of state severance tax revenue, based upon the residence of employees connected with oil, gas, metals, molybdenum and coal projections and development activities.

LODGING TAX: A 4% lodging tax was approved by the electors in 2014 which is assessed on lodging services such as motel room, hotel room, guest house, and RV pad for less than 30 days.

FINES AND FORFEITURES

PENALTIES AND INTEREST ON DELINQUENT TAXES: Delinquent tax accounts are assessed penalties and interest by Weld County and remitted to the Town.

MISCELLANEOUS

MISCELLANEOUS: Miscellaneous charges such as returned check charges, copying fees, faxing fees, and VIN inspections.

EARNING ON INVESTMENTS: Revenues derived from investing General Fund cash.

UNREALIZED GAIN/LOSS ON INVESTMENTS: Amount determined by valuation of Treasure Notes not yet matured.

SANITATION FUND (03): Trash Fees collected this year will be increased from \$13.00 to \$15.00. A second toter will be at a cost of \$12.

OTHER PROTECTION (06) - NON BUSINESS LICENSE AND PERMITS

ANIMAL LICENSE: This revenue source is derived from the dog license fees. The fees are \$20.00 and for spayed/neutered \$10.00.

INSPECTION (09) NON-BUSINESS LICENSES AND PERMITS

BUILDING PERMITS: The Town adopted the Uniform Building Code (UBC) which is administered by Safebuilt Colorado, a contractor of the Town. Fees are determined for new construction, remodeling, etc. by the UBC.

JUDICIAL FINES AND FORFEITURES (12):

MUNICIPAL COURT FINES AND FORFEITURES: Fees collected from municipal traffic code and other municipal code violations. This revenue source also includes municipal court bonds and forfeitures.

FINES-TRAINING SURCHARGE: The surcharge is being changed from a \$15 surcharge and \$25 traffic calming surcharge to a VALE surcharge of \$40 with \$20 to the police fund and \$20 to the Street Fund which will be assessed on traffic violations to help defray costs of continuing education for the police department and the cost of signage and repairs in the street fund.

STAY OF EXECUTION FEE: A stay of execution fee of \$25.00 for extended time for payments of fines.

FTA/FTP FEE: Additional fees will instated for FTA/FTP, Bench Warrant, Late Fees, Default, as well as a Convenience Fee for credit card payments starting in 2024.

COMMUNITY EXPERIENCES TO ENCOMPASS RECREATION (14) CHARGES FOR SERVICES

The Recreation Department and Community Center will be re-branded as Community Experiences to encompass all activities that involve the Community of the Town of Kersey.

The Recreation Department was instituted in 1992. The revenues are being monitored to determine which programs are the most successful and to compare revenues with costs of each program.

GRANTS AND DONATION: The Recreation Department receives a variety of grants and contributions from private donors as well as Weld County United Way.

COMMUNITY EXPERIENCES TO ENCOMPASS COMMUNITY CENTER (16):

A new Community Center/Older Adult Center was built in 2019 and new services and programs will be added in 2020 as well as a full-time employee with the hope that this will expand and help with the formation of a Recreation District along with the current Recreation program. In 2024, this position will become part time with a full-time Community Engagement Specialist position created.

ENGINEERING (17):

This was developed for Engineering Services for the Town. The town engineer is a contracted position with the town.

INFORMATION TECHNOLOGY (18):

This was added in 2023 to keep all IT related items in one fund, to be reimbursed by water and sewer fund as well.

GENERAL/ADMINISTRATIVE

The General Administrative Department was set-up to account for workmen's compensation, auditing, bookkeeping fees and CIRSA insurance.

ADMINISTRATIVE (02)

The Administration is composed of the Town Manager, Town Clerk/Treasurer, Deputy Town Clerk, and Administrative Operations Specialist. They implement policies set by the Board of Trustees, utility billing services, manage the official Town elections, disseminate information to the Board of Trustees, public and provide staff support for various boards and commissions. The position of Deputy Town Clerk was added in 2018. This position assists the Town Manager and Town Clerk in many aspects and serves as Human Resources.

SANITATION (03)

The Sanitation department was established to account for weekly trash pick-up to Town Citizens. This is a contracted service.

POLICE (04)

The Police Department provides 24 hour a day protection to the citizens of Kersey through a combination of on-duty patrol and on-call time. This department is responsible for the enforcement of all federal, state and local law, and includes the police chief, police officers who rotate shifts. A Sargeant position was established in 2023 to further the advancement of the police department. A School Resource Officer position was hired in 2023, in cooperation with the local school district. A Community Service Officer position will be open again in 2024.

The mission of the Department is to provide fair and unbiased services to the community and to achieve a level of professionalism through education and training. One hundred percent of personnel costs for the Police Department are accounted for in the General Fund.

HEALTH (05)

The Town is collecting \$1/mo per utility customer to help offset the cost of contracting with Vector Disease Control.

OTHER PROTECTION (06)

The Police Department provides animal control for the Town. They are responsible for apprehending dogs running-at-large, answering citizen complaints and registration enforcement.

GENERAL ELECTION (07)

Municipal elections are held during even numbered years, the first Tuesday in April, for the purpose of electing Board of Trustees and Mayor. The electorate voted to change the municipal election to November of even number years and to coordinate with Weld County. Ballot measures, such as sales and use tax and bond issues are submitted to the electorate. Special Elections may be called for the recall of officers, referendum and initiative action. The Town Clerk will work with the county clerk and recorder to administer elections.

PLANNING AND ZONING (08)

The Planning and Zoning Commission advises the Board of Trustees and other governmental agencies and the general public on matters relating to the administration of the Town's Comprehensive Plan and Zoning ordinances. Support services for the Planning and Zoning Commission is provided by the Town Clerk. The town also contracts with a planner for development in and around the town.

INSPECTIONS (09)

This activity accounts for expenses related to insuring public safety in all buildings. The Town has an agreement with an inspection agency to approve plans and inspect properties for code compliance. The Town issues necessary permits.

ECONOMIC DEVELOPMENT (10)

This activity accounts for Economic Development for the Town such as annexation incentives, etc.

LEGISLATIVE (11)

The Legislative Body, the Mayor and Board of Trustees, adopt policies, resolutions and ordinances that govern the direction and priorities of the Town. This is done in public forum. The objective is to serve the community as a whole ensuring equal representation of each citizen.

JUDICIAL (12)

The Municipal Court has jurisdiction within the Town. The Board of Trustees appoints the judge. All violations of municipal codes can be brought before the court. Kersey Municipal Court is a court of record.

The Court Clerk handles municipal court responsibilities, establishing contacts with attorneys, defendants, witnesses, officers, jurors and others as required. Fines and fees are collected and records of the court are the Court Clerks responsibility to maintain.

The Court aims to provide citizens with a swift and impartial forum concerning possible violations of local ordinances.

PARKS (13)

Revenue is collected through park reservations through the summer. Payroll and benefits are paid to Public Works technician as well as seasonal workers. Tree Board expenses and other park expenses not covered by CTF are paid here.

RECREATION (14) (The Recreation and Community Center are re-branded at Community Experiences)

The fees for activities are evaluated on an ongoing basis. A part-time recreation assistant will be hired in 2019.

MUSEUM (15)

High Plains Library District has purchased the old town hall building. Therefore, the museum has now moved into the old library building for which the town provides rent, utilities, and minor maintenance of the building.

COMMUNITY CENTER (16)

The older adult program provides and maintains programs, which are available and accessible to all older adults. Its purpose is to contribute to the physical, mental, social and cultural well being of the senior population. A full-time employee has been hired to provide programs and fitness to the older adults and community.

ENGINEERING (17)

The Engineering Department is contracted out to an engineering firm. This accounts for all engineering projects such as annexation, water studies, development, etc.

INFORMATION TECHNOLOGY (18)

IT Services will be cumulative in this account rather than divided in different areas of the general fund. Water and sewer fund will transfer monies to cover expenses as well.

TOWN OF KERSEY, COLORADO

Notice is hereby given that the proposed budget for the 2024 fiscal year for the Town of Kersey was adopted by the Kersey Board of Trustees at a regular meeting held at 6:00 p.m. on December 12, 2023. The adopted budget is on file in the office of the Town Clerk for public inspection during regular business hours.

Following is a brief summary of the proposed budget.

Budget Summary - All Fund For the Calendar Year 2024

Fund	Beginning Reserve Balance	Revenues	Total Appropriation	Ending Reserve Balance
General	1,986,554	5,433,886	5,356,666	2,063,774
Capital	714,362	113,242	0	827,604
Street	1,829,316	493,144	479,069	1,843,391
Conservation Trust	84,331	20,250	10,000	94,581
Water	3,368,967	605,475	620,318	3,354,124
Sewer	982,204	518,912	451,570	1,049,546

**2024 BUDGET
GENERAL FUND**

		2021	2022		2023			2024	NOTES:
Obj Code	Description	Actual	Budget	Actual	Proposed Budget	YTD - 30-23	Estimate YEE	Proposed Budget	
Dept	GENERAL - 01								
	REVENUES:								
4110	Amusement Machine Tax	275	225	225	275	0	275	275	\$25/game machine
4120	Employment Occupation Tax	1,500	1,500	1,250	1,500	1,000	1,500	1,500	\$250/est. liquor license
4130	Franchise Tax	54,788	55,000	61,987	58,000	45,302	57,884	58,000	Xcel Energy, Atmos, Skybeam
4140	General Property Tax	488,263	396,694	394,810	459,501	396,596	459,501	560,530	wc treasurer 17.205 mils
4150	Lodging Tax	28,267	25,000	31,041	30,000	16,822	30,000	30,000	
4180	Sales Tax	1,023,668	625,000	1,247,955	1,100,000	631,116	1,400,000	1,100,000	3.6% sales tax ach, 2%-gen, 1.6% street
4310	Cigarette Tax	3,986	3,500	3,368	3,500	1,328	3,200	3,500	from State, computation based on Sales Tax
4315	Carry Out Bag Fee	0	0	0		97	300	200	Rcvd 2023 or 2024
4350	Severance Tax	18,214	50,000	125,597	75,000	0	184,299	125,000	annually, oil & gas production
4410	Business License	4,790	4,000	4,698	1,000	1,660	2,000	2,000	\$25 business/sales tax; \$100 door to door
4420	Liquor License	767	1,200	825	1,200	600	1,200	1,200	
4730	Penalties & Int on Delinq Tax	1,032	350	1,111	650	289	650	650	wc treasurer
4735	Credit Card Fees	0	0	0	0	0	0	2,500	CC fees for bldg permits/court payments
4830	Grants--Town Center	815,694	0	0	0	0	0	0	\$3.4m total, additional \$2m mid-year sup.
4835	Grants--HSIP				270,000	0	0	270,000	\$300k total-10% match=\$270k
4840	Grants--IHOP				145,000			0	\$145k total (no match)
4845	Grants---HMGP							1,700,000	Stormwater project--Clark Street
4850	Grants---EPA Brownfields grant							1,115,309	Former UP elevator site
4900	American Rescue Funds	211,259	0	0	0	0	0	0	APRA Funds
4910	Miscellaneous	32,746	20,000	25,969	40,000	12,038	20,000	25,000	copies, faxes, VINs, refunds, scholarships, etc
4913	Grant Proceeds	0	0	107,517	0	0	0	0	
4914	Insurance Proceeds	12,221	0	17,850	0	0	0	0	
4915	Royalties	12,636	10,000	16,174	15,000	5,337	15,000	10,000	
4920	Earnings on Deposits & Investments	327	1,500	701	1,500	1,160	1,500	1,500	qtrly, UBS & cd's, money market
4999	Gain/loss on Sale of Assets	5,389	0	21,302	0	0	7,500	0	Jeep sale
	Total Revenues	2,715,822	1,193,969	2,062,380	2,202,126	1,113,345	2,184,809	5,007,164	
	EXPENSES:								
	General/Administrative								
6040	Workmen's Compensation	11,842	13,357	18,583	14,200	16,853	16,853	18,933	Cirsa 55%
6101	Auditing	4,283	4,500	4,500	4,950	1,050	4,950	5,205	
6105	Bank Charges	2,655	750	2,949	750	691	1,350	1,200	
6106	Credit Card Service Charge	2,540	2,100	3,909	2,000	921	2,000	4,000	only gen fund 2024
6125	Treasurers Fees	4,893	3,967	3,974	5,000	3,860	3,967	5,000	1% of prop tax charge for collecting our tax
6130	Insurance - Property/Casualty/Liab	12,873	14,520	14,830	15,897	17,292	17,292	20,002	Cirsa 25%

2024 BUDGET
GENERAL FUND

		2021	2022		2023			2024	NOTES:
Obj Code	Description	Actual	Budget	Actual	Proposed Budget	YTD - 30-23	Estimate YEE	Proposed Budget	
6372	IT Services	9,519	5,000	6,852	0	0	0	0	Moved to Dept 18 - IT
	Total Expenses	48,605	44,194	55,597	42,797	40,667	46,412	54,340	
8010	Capital Outlay	6,300	0	1,744	16,550	16,550	16,550	7,000	Prox Card Machine/Outdoor Bulletin Board
8015	Cap Outlay IT Related Equipment	0	20,000	91,947	15,000	14,814	15,000	0	
8021	Bad Debt	20,132	0	0	0	0	0	0	Storage network purchase in 2023
8022	Lease purchase-Town Hall	232,907	0	823,839	0	0	0	0	
8025	Capital Outlay-HSIP	0	0	11,741	300,000	11,914	300,000	300,000	HSIP grant expenses plus match
8026	Capital Outlay--IHOP	0	0	0	145,000	0	145,000	0	
8028	Capital Outlay---HMGP							1,700,000	IHOP--Workforce Housing project (no match)
8035	Capital Outlay---EPA Brownfields							1,115,309	
8040	Transfer to Water Fund	0	0	0	55,000	0	55,000	0	(will not be needed in 2024 with rate increase)
	Total Capital Outlay	259,339	20,000	929,271	531,550	43,278	531,550	3,122,309	
Dept	ADMINISTRATIVE -02								
	EXPENSES:								
6002	Salaries	199,521	153,241	209,980	223,821	111,622	327,075	233,240	See Salary Worksheet
6010	Payroll Taxes	14,296	16,930	15,272	20,750	8,159	20,750	20,750	
6020	Health Insurance	21,797	32,213	12,157	35,434	7,633	35,434	36,079	Insurance opt-out
6022	Cafeteria Plan	0	0	0		1,500	3,000	3,000	
6023	Dental/Vision Insurance	9	2,522	1,772	3,022	341	750	1,000	
6024	Allstate Coverage	400	415	647	800	254	800	700	
6025	Life Insurance	42	86	70	94	97	180	80	
6026	Short-Term Disability Insurance	663	659	741	720	328	652	720	
6027	Long-Term Disability Insurance	1,070	1,070	977	1,050	353	1,050	1,500	Town 3%
6030	E 457 Retirement Contribution	5,826	6,626	5,936	6,685	3,349	6,685	6,997	
6060	Cont. Education, Seminars, Training	4,825	2,500	6,713	2,500	2,154	2,500	2,500	2500 ICMA/2000 CML/2500 other (staff only)
6070	Pre-employment	45	250	0	250	0	0	250	
6110	Legal Services	18,704	30,400	37,163	30,400	18,449	30,400	54,000	\$4500 per/month flat fee
6120	Publishing	511	1,000	946	1,000	306	500	1,000	
6125	Web Publishing	717	696	738	738	760	760	900	\$4500/yr 1/5gen,rec,police , sewer,water
6130	Online Code	785	500	223	785	299	785	785	
6333	Dues & Subscriptions	3,120	1,500	24,964	2,500	4,273	4,273	5,000	CML Dues \$1130/year \$376admin
6343	Fuel-Admin vehicles	2,213	2,500	3,128	2,500	1,779	2,500	2,500	
6360	Miscellaneous	35,732	2,500	23,331	2,500	869	2,500	2,500	Iron Mountain
6362	Document Storage	0	2,500	2,746	2,500	1,491	2,500	2,500	
6365	Special Events	4,191	2,500	9,883	2,500	0	1,000	2,500	
6368	Postage	280	600	1,226	600	210	600	600	

2024 BUDGET
GENERAL FUND

Obj Code	Description	2021	2022		2023			2024	NOTES:
		Actual	Budget	Actual	Proposed Budget	YTD - 30-23	Estimate YEE	Proposed Budget	
6370	Caselle/Xpress Bill Pay	12,844	6,900	5,166	6,900	3,086	6,900	12,000	Support (only gen fund starting 2024)
6375	COVID19 expenses	16,040	0	0	0	0	0	0	started in 2020
6380	Tuition Assistance	0	0	0	2,500	0	0	2,500	
6400	Repair/Maintenance - Building	5,470	5,000	4,157	5,000	10,370	12,000	10,000	\$6700 Air Comfort
6405	Repair/Maintenance - Equip/Mach	63	300	470	300	0	100	300	
6415	Repair/Maintenance - Office Equip	595	300	1,805	300	0	100	300	
6420	TH Cleaning Services	2,800	2,400	2,600	2,400	800	2,400	2,400	\$250/wk 1/4 cost share gen/streets/water/sewer
6435	Repair/Maintenance - Vehicles	2,570	2,500	3,116	2,500	1,271	2,500	2,500	TM /Admin Vehicles
6615	Supplies - General	6,320	2,500	2,428	1,500	1,134	2,500	1,500	Town Hall expenses
6620	Supplies - Office	4,390	2,500	6,633	2,500	1,585	2,500	2,500	Town Hall expenses
6700	Telephone Expense	2,935	900	2,056	2,000	696	2,200	2,000	Nextiva
6710	Travel and Meetings	2,759	5,000	11,240	1,000	3,532	4,000	1,000	travel expenses
6720	Utility Expense	5,723	3,000	3,537	3,000	2,330	4,000	3,500	gas, elect town hall/parks
6725	Electronic Monitoring	2,285	1,500	1,772	1,500	1,931	2,500	2,500	fire/burg/camera systems
Total Expenses		379,541	294,008	403,593	372,549	190,961	486,394	422,101	
Capital Outlay									
8900	Website re-design						15,000	0	
8905	Vehicles	42,969	0	0	0	6,500	18,000	0	Wagon for parades 2023
8910	Equipment							10,000	AV improvements council chambers
Total Capital Outlay		42,969	0	0	0	6,500	33,000	10,000	

2024 BUDGET
GENERAL FUND

		2021	2022		2023			2024	NOTES:
Obj Code	Description	Actual	Budget	Actual	Proposed Budget	YTD - 30-23	Estimate YEE	Proposed Budget	
Dept	SANITATION								
	REVENUES: 01-03-00								
	Charges for Services								
4660	Refuse Collection Charges	70,034	72,720	72,713	71,500	36,505	71,500	71,500	404 Users @15.00/cart (2nd cart \$13)
4661	Clean-Up Days	850	750	655	750	860	860	850	
4720	Late Fees	2,894	3,250	3,729	3,250	601	3,250	3,250	
	Total Revenues	73,778	76,720	77,097	75,500	37,966	75,610	75,600	
	EXPENSES: 01-03-01								
6101	Auditing	1,428	1,500	1,500	1,650	350	1,650	1,735	
	Total Expenses	1,428	1,500	1,500	1,650	350	1,650	1,735	
Dept	Sanitation Administrative - 02								
	EXPENSES: 01-03-02								
6090	Administrative Transfer	5,400	5,400	5,400	5,400	2,700	5,400	5,400	admin costs, supplies, personnel
	Total Expenses	5,400	5,400	5,400	5,400	2,700	5,400	5,400	
Dept	Sanitation Operations - 03								
	EXPENSES: 01-03-03								
6090	Operations Transfer	3,500	3,500	3,500	3,500	1,750	3,500	3,500	Salary Transfer Street/Water/Sewer 3%
6368	Postage	517	500	665	550	230	550	550	
6705	Trash Collections	68,379	70,000	65,956	70,000	37,401	70,000	70,000	cost paid to trash provider
6706	Clean-Up Day	4,150	4,750	5,517	4,750	5,116	5,116	4,750	
	Total Expenses	76,546	78,750	75,638	78,800	44,497	79,166	78,800	ten roll-offs at \$475 each

2024 BUDGET
GENERAL FUND

		2021	2022		2023			2024	NOTES:
Obj Code	Description	Actual	Budget	Actual	Proposed Budget	YTD - 30-23	Estimate YEE	Proposed Budget	
	POLICE - 04								
	REVENUES:								
4652	VALE surcharge	14,106	26,000	15,812	26,000	10,215	26,000	26,000	\$40 total, \$20 here and \$20 for streets
4710	Fines & Forfeitures	105,395	100,000	125,943	100,000	85,430	100,000	120,000	
4910	Miscellaneous	17,580	12,000	55	12,000	65	1,000	12,000	HVE Grant, PVSD Security
4912	ATV Registrations	450	0	0	0	0	0	0	\$25 each/annual renewal
4913	Police Reports	386	500	775	500	396	500	500	
	Total Revenue	137,917	138,500	142,585	138,500	96,106	127,500	158,500	
	EXPENSES:								
6002	Salaries	336,833	385,511	342,221	452,666	215,762	452,666	560,707	See Salary Worksheet
6003	Salaries PT	0	29,222	13,878	29,222	3,569	29,222	7,306	
6004	Overtime	5,752	9,600	0	10,000	0	20,178	10,000	240 hours holiday/3 officers + reg. OT
6010	Payroll Taxes	25,933	22,750	25,995	30,403	16,235	31,200	33,500	
6020	Health Insurance	39,625	45,868	41,114	50,455	26,088	48,636	54,472	
6023	Dental Insurance	1,118	1,155	1,386	1,245	757	1,245	1,386	
6024	Allstate Coverage	0	0	0	500	431	796	800	
6025	Life Insurance	15	40	1,068	0	0	0	0	sworn personnel in FPPA/CSO benefit
6026	Short-Term Disability Insurance	166	205	0	0	867	1,633	1,734	STD not part of FPPA
6027	Long-Term Disability Insurance	202	250	0	0	0	0	0	sworn personnel in FPPA/CSO benefit
6030	Retirement	38,087	33,000	49,817	33,000	11,998	21,032	25,050	FPPA ICMA for CSO
6060	Cont. Education, Professional Training	3,485	6,000	1,021	6,000	484	1,500	6,000	\$1k/FTE, \$1k between all PTE's
6070	Pre-Employment	5,006	3,000	738	3,000	0	3,000	3,000	
6110	Legal Services	1,415	2,000	4,946	2,000	0	1,000	2,000	
6125	Web Publishing	906	636	738	738	760	760	900	\$4500 1/5 split gen/rec/PD/water/sewer
6323	Clothing & Uniforms	7,535	6,000	6,155	5,000	1949	5,000	5,000	\$500 FT/yr \$250 PT/yr +\$1k for equip
6324	Ballistic Vests	1,810	1,500	0	1,500	0	1,500	1,500	
6327	Crime Prevention	1,093	1,000	0	500	0	500	500	Community Relations
6328	Child Advocacy Services	470	600	470	600	94	470	600	Life Stories
6333	Dues & Subscriptions	1,117	5,500	1,131	5,500	7471	8,000	5,500	Lexipol subscription
6343	Gas, Oil, Diesel Fuel, Etc.	12,556	10,000	15,082	15,000	7,771	12,000	15,000	
6345	Investigations	2,896	2,500	143	2,500	452	1,500	2,500	pictures, CBI costs, DUI costs
6347	Weld County Communications	17,646	21,713	23,213	25,171	26566	26,566	25,171	Dispatch
6368	Postage	110	150	65	150	52	150	150	
6370	IT Services	9,801	7,500	7,567	0	0	0	0	Moved to Dept 18 - IT
6375	DCJ Coronavirus Response Grant	4,979	0	0	0	0	0	0	

2024 BUDGET
GENERAL FUND

		2021	2022		2023			2024	NOTES:
Obj Code	Description	Actual	Budget	Actual	Proposed Budget	YTD - 30-23	Estimate YEE	Proposed Budget	
6380	Records Management	1,500	3,000	1,909	3,000	3,250	3,250	3,250	Weld County guard terminal, Crimestar, folders
6400	Repair/Maintenance - Building	221	1,000	877	1,000	0	1,000	1,000	
6405	Repair/Maintenance - Equip/Mach	2,086	1,000	250	1,000	0	1,000	1,000	Radar, radio, video
6415	Repair/Maintenance - Office Equip	774	1,000	10	1,000	190	500	1,000	Copier Maintenance Program \$240
6435	Repair/Maintenance - Vehicles	14,130	8,000	12,913	10,000	6,195	10,000	6,000	
6615	Supplies - General	14,604	2,500	6,712	1,500	789	1,500	1,500	Supplies, ct Summons/ new town hall
6620	Supplies - Office	3,609	2,500	1,951	1,000	964	1,000	1,000	
6700	Telephone Expense	6,453	5,000	6,304	5,000	2,487	5,000	5,000	20% Nextiva town hall/cell phones/MDT's
6710	Travel and Meetings	3,002	2,000	30	2,000	35	1,000	1,000	meeting expenses for Chief, IACP conf.
6720	Utility Expense	1,984	1,500	2,278	1,500	1753	2,000	2,000	20% gas, elect town hall
6725	Ammunition-InService Training	31	1,500	425	2,000	0	2,000	2,000	
6730	Taser	2,602	1,500	2,100	1,000	1164	1,500	1,000	Annual maintenance costs
6731	Bodycam	5,330	5,000	0	5,000	4682	5,000	7,500	One license per officer, 8 cameras, storage
6732	Victims Advocate Services	1,000	1,200	1,000	2,500	0	1,000	1,500	Paid to Greeley PD annually
6733	Radio Maintenance Fee	1,600	1,600	1,708	2,000	0	2,000	2,000	Paid to Weld County annually
	Total Expenses	577,482	634,000	575,215	714,650	342,815	706,304	799,526	
8010	Lexipol and body cams	0	0	27,251	24,986	0	24,986	0	Central Square
8050	Radio Upgrade	2,984	0	10,297	0	4,506	4,506	0	
8060	Vehicles	0	0	89,104	0	32,448	32,448	0	2023 outfitting new pickups
	Total Capital Outlay	2,984	0	126,652	24,986	36,954	61,940	0	

2024 BUDGET
GENERAL FUND

		2021	2022		2023			2024	NOTES:
Obj Code	Description	Actual	Budget	Actual	Proposed Budget	YTD - 20-23	Estimate YEE	Proposed Budget	
Dept	HEALTH - 05								
	REVENUES:								
4660	Mosquito Control Fee	5,959	6,000	6,080	6,000	993	6,100	6,000	
	Total Revenue	5,959	6,000	6,080	6,000	993	6,100	6,000	
	EXPENSES:								
	General/Administrative								
6320	Chemicals/Vector Disease	5,390	5,390	5,558	5,936	1,498	5,936	5,936	2023 increase of \$27 per application, CPI and fuel
	Total Expenses	5,390	5,390	5,558	5,936	1,498	5,936	5,936	
Dept	OTHER PROTECTION - 06								
	REVENUES:								
	Non-Business Licenses and Permits								
4510	Animal License	760	100	610	750	240	400	750	dog tags
4511	Impound Fees	125	700	0	500	0	300	500	Court Fines/\$140 per impound/\$25 temp
	Total Revenue	885	800	610	1,250	240	700	1,250	
	EXPENSES:								
	General/Administrative								
6120	Publishing	0	150	0	0	0	0	0	
6310	Animal Shelter Fees	419	500	275	500	140	280	1,000	fees Humane Society/\$133.74 per animal
6615	Supplies - General	0	100	78	100	82	82	100	tags, catchpoles,cages,traps
	Total Expenses	419	750	353	600	222	362	1,100	
Dept	ELECTIONS - 07								April even number years
	EXPENSES:								
	General/Administrative								
6110	Legal Services	0	0	0	0	0	0	0	attorney's fees
6120	Publishing	0	100	43	0	0	0	50	notices
6337	Coordinated Elections	0	0	0	0	0	0	1,320	Next election in November 2024
6338	Election Judges	0	300	400	0	0	0	0	
6358	Meals	0	75	111	0	0	0	0	
6615	Supplies - General	0	3,000	909	0	0	0	1,000	nomination petition packets Coordinated Election
	Total Expenses	0	3,475	1,463	0	0	0	2,370	
Dept	PLANNING / ZONING - 08								
	REVENUES:								
	Non-Business Licenses and Permits								
4510	Preliminary Planning Fees	0	0	0	0	0	0	0	

2024 BUDGET
GENERAL FUND

		2021	2022	2023			2024	NOTES:
Obj Code	Description	Actual	Budget	Actual	Proposed Budget	YTD - 30-23	Estimate YEE	
4520	Development Fees	0	0	0	0	0	0	Site plan review EIAF comp plan grant application
4525	Grant Proceeds	0	0	0	62,500	0	53,125	
	Total Revenue	0	0	0	62,500	0	53,125	
	EXPENSES:							
	General/Administrative							
6002	Planning Commission Payroll	1,050	1,500	700	1,050	300	700	
6010	P&Z Payroll Taxes	80	15	54	80	23	54	
6110	Legal Services	224	1,000	0	150	0	150	
6120	Publishing	0	200	0	0	0	0	
6370	Professional Services	8,753	4,000	19,283	60,000	10,890	25,000	
6373	Recording Fees	0	200	33	200	0	100	internal, not allocated to projects
6620	Supplies - Office	0	150	140	150	0	100	
	Total Expenses	10,107	7,065	20,210	61,630	11,213	26,104	
8900	EIAF Comprehensive Plan grant		0		125,000	0	106,250	
	Total Capital Outlay	0	0	0	125,000	0	106,250	
Dept	INSPECTIONS - 09							New Homes Admin Fee 150.00, Safebuilt 20%
	REVENUES:							
	Non-Business Licenses and Permits							
4520	Building Permits	25,521	25,000	79,616	25,000	23,656	80,000	
	Total Revenues	25,521	25,000	79,616	25,000	23,656	80,000	
	EXPENSES:							
	Operational Expenses							
6315	Building Inspection Fees	16,830	25,000	25,677	20,000	14,245	25,000	
	Total Expenses	16,830	25,000	25,677	20,000	14,245	25,000	
Dept	ECONOMIC DEVELOPMENT - 10							Upstate Colorado approved landowners/ developments internal, not allocated to projects
	EXPENSES:							
6300	ED Marketing	0	4,000	0	4,000	4,125	5,000	
6333	Dues & Subscriptions	857	0	0	857	2,310	2,310	
6335	Annexation Incentives	0	25,000	2,097	25,000	0	0	
6337	Business Development fund	0	0	0	0	0	0	
6370	Professional Services	0	0	0	0	0	0	
	Total Expenses	857	29,000	2,097	29,857	6,435	7,310	

2024 BUDGET
GENERAL FUND

		2021	2022		2023			2024	NOTES:
Obj Code	Description	Actual	Budget	Actual	Proposed Budget	YTD - 30-23	Estimate YEE	Proposed Budget	
Dept	LEGISLATIVE - 11								
	EXPENSES: General/Administrative								
6002	Mayor & Trustee Payroll	12,425	16,200	11,975	12,600	5,550	12,600	12,600	\$300 Mayor, \$150 trustee
6010	Payroll Taxes	951	490	917	490	409	490	490	
6110	Legal Services	6,968	7,000	4,715	7,000	2,460	7,000	7,000	
6120	Publishing	0	150	0	0	0	0	0	
6375	Public Relations	1,167	500	690	1,500	650	800	1,500	flowers for sickness, deaths, Kersey Days
6620	Supplies - Office	300	300	362	500	533	600	500	
6710	Travel and Meetings	1,807	3,000	1,575	3,500	855	1,000	1,500	CML Conference board members
7050	Donation	0	300	0	0	0	0	0	
	Total Expenses	23,618	27,940	20,234	25,590	10,457	22,490	23,590	
Dept	JUDICIAL - 12								
	REVENUES:								
4715	SOE Fees	225	1,000	295	250	285	400	250	stay of execution fees (payment plan)
4725	Court Costs	4,645	2,500	4,280	2,500	2,170	4,000	2,500	2021 included COVID related holdover hearings
4740	Surcharge	325	0	15	30	0	0	30	ordinance violation surcharges
	Total Revenues	5,195	3,500	4,590	2,780	2,455	4,400	2,780	
	EXPENSES: General/Administrative								
6002	Municipal Judge Payroll	4,200	4,200	4,200	4,200	350	4,200	4,200	Judge fee \$350/session12
6010	Payroll Taxes	0	300	0	0	0	0	0	
6110	Prosecution Legal Fees	5,850	7,000	9,511	15,000	6,626	15,000	15,000	
6368	Postage	241	200	54	200	8	100	200	
6370	Professional Services	2,000	1,200	1,039	1,200	675	1,000	1,200	Interpretors
6620	Office Supplies	347	500	988	500	439	500	500	

2024 BUDGET
GENERAL FUND

		2021	2022		2023			2024	NOTES:
Obj Code	Description	Actual	Budget	Actual	Proposed Budget	YTD - 30-23	Estimate YEE	Proposed Budget	
8900	Total Expenses	12,638	13,400	15,792	21,100	8,098	20,800	21,100	
	Caselle Court Module	12,165	0	1,000	0	0	0	0	
	Total Capital Outlay	12,165	0	1,000	0	0	0	0	
Dept	PARKS - 13								
REVENUES:									
4820	Grants	1,998	0	1,400	0	0	1,400	0	Tree Coalition \$100 deposit, \$25, \$40, NR \$50, \$80
4840	Park Reservations	2,180	750	1,460	2,000	1,145	1,300	2,000	
4845	Tree Board Donations	0	500	0	0	0	0	0	
Total Revenues		4,178	1,250	2,860	2,000	1,145	2,700	2,000	
EXPENSES:									
6002	Salaries	21,834	32,832	30,185	67,871	27,269	67,871	81,534	10% Salary Allocation/Seasonal Workers
6010	Payroll Taxes	1,664	4,078	2,227	4,569	2,014	4,416	4,569	
6020	Health Insurance	3,000	4,275	3,977	4,702	2,912	5,457	6,112	
6023	Dental/Vision Insurance	295	311	316	353	112	215	300	
6025	Life Insurance	4	20	5	10	40	80	80	
6026	Short-Term Disability Insurance	76	70	46	95	90	170	180	
6027	Long-Term Disability Insurance	92	80	45	90	64	121	140	
6030	E 457 Retirement Contribution	453	520	727	560	629	1,205	2,446	
6323	Clothing & Uniforms	0	500	0	250	188	250	250	
6362	Tree Board	99	200	200	200	0	200	200	Administrative costs
6431	Landscaping Services	25,526	20,000	37,916	20,000	4,679	20,000	10,000	supplemental landscape maintenance
6615	General Supplies	3,461	500	3,805	750	425	700	750	non CTF covered expenses
6715	Tree City USA	3,545	3,200	3,200	3,600	0	3,600	3,600	per capita(\$2 per capita)
6720	Park Utilities	0	600	1,531	500	405	500	500	non CTF covered expenses
6725	Rental Equipment	0	0	0	2,500	1,263	2,500	2,500	tools, equipment, porta-potties
Total Expenses		60,049	67,186	84,180	106,050	40,090	107,285	113,161	
8010	Parks Equipment/Machinery	0	0	0	0	0	0	0	

2024 BUDGET
GENERAL FUND

		2021	2022		2023			2024	NOTES:
Obj Code	Description	Actual	Budget	Actual	Proposed Budget	YTD - 30-23	Estimate YEE	Proposed Budget	
	Total Capital Outlay	0	0	0	0	0	0	0	
Dept	COMMUNITY EXPERIENCES -RECREATION- 14								
	REVENUES:								
4617	Tball/Coach Pitch Registration	462	2,500	4,446	3,500	4,684	4,684	4,000	
4618	Baseball Registration	7,680	6,500	11,281	6,500	4,804	4,804	6,500	Includes Rockies fundraiser
4619	Softball Registration	520	1,500	2,040	1,500	4,180	4,180	2,500	
4620	Basketball Registration	5,991	2,750	12,315	3,250	2,551	3,250	3,500	
4621	Basketball (5-7) Registration	3,504	2,750	3,417	3,250	0	3,250	3,500	
4631	Adult Recreation	0	500	0	500	460	500	500	
4640	Soccer Registration	2,484	1,500	3,631	2,500	2,922	3,200	2,500	NVAA
4641	Soccer (5-8) Registration	5,185	3,000	6,201	5,000	3,361	3,361	5,000	Tri-Valley league
4642	Soccer-Little Kicks Registration	0	0	0	1,000	720	1,253	1,000	
4645	Swimming Registration	3,161	0	0	0	0	0	0	swimming scheduled directly through COG (2022)
4647	Volleyball Registration	6,191	3,500	6,218	4,000	5,169	7,383	5,000	
4650	Flag Football Registration	1,491	800	2,062	1,000	950	2,913	1,500	
4652	Summer Activities	1,784	800	250	800	85	85	0	moved to 16
4653	Winter/Spring Activities	500	800	834	800	0	0	0	moved to 16
4810	Kersey Days Donations/Sponsors	0	0	0	40,000	31,588	42,610	40,000	Kersey Days Donations
4830	United Way	0	1,200	1,165	1,200	2,500	2,500	2,500	
4831	Misc Rec Programs	16,784	150	4,331	150	0	150	150	
4835	Camps/Clinics	0	600	0	1,000	100	1,000	1,000	football, basketball, cheerleading
4910	Miscellaneous	0	0	0	0	429	600	0	
	Total Revenues	55,737	28,850	58,191	75,950	64,503	85,723	79,150	
Dept									
6002	Salaries FT	77,197	68,233	91,577	69,820	44,469	69,820	130,050	Rec Director/Comm Engagement
6010	Payroll Taxes	5,783	4,343	6,696	4,688	3,218	6,052	7,500	
6020	Health Insurance	16,984	9,828	11,913	10,296	7,534	13,908	19,124	
6023	Dental/Vision Insurance	410	2,352	417	418	177	327	450	
6024	Allstate Supplemental Coverage	0	693	253	0	96	176	250	
6025	Life Insurance	28	32	50	32	85	156	190	
6026	Short-Term Disability Insurance	428	315	330	460	185	341	426	
6027	Long-Term Disability Insurance	433	315	320	500	131	243	350	
6030	E 457 Retirement Contribution	2,260	1,808	2,456	1,950	1,041	1,925	2,575	
6060	Cont Education-Seminar-Train	391	1,000	0	400	0	400	400	NAYS Conference
6125	Web Publishing	717	717	738	738	760	760	900	\$4500/yr split gen/rec/PD/water/sewer
6333	Dues & Subscriptions	785	115	660	115	11	115	115	CPR membership

2024 BUDGET
GENERAL FUND

		2021	2022		2023			2024	NOTES:
Obj Code	Description	Actual	Budget	Actual	Proposed Budget	YTD - 30-23	Estimate YEE	Proposed Budget	
6343	Fuel-Recreation Vehicles	1,618	1,200	1,569	1,500	227	800	800	Tacoma
6360	Miscellaneous	5,117	0	3,998	150	0	0	150	coach appreciation
6362	NVAA Insurance	114	125	538	220	173	173	350	
6365	Background Checks	0	1,300	1,890	1,500	692	1,300	1,500	Refs/Coaches (new in 2020)
6370	IT Services	4,586	2,500	5,649	0	0	0	0	Moved to Dept 18 IT
6372	Building Rental Fees	4,838	3,500	6,512	3,500	3,794	4,500	4,500	PVSD facilities
6435	Repair/Maintenance - Vehicles	408	500	1,238	500	501	600	500	Toyota Tacoma
6600	Baseball - Supplies & Fees	8,127	3,000	12,713	3,000	2,964	4,174	3,000	Youth 8-12 yoa
6601	T-Ball/Coach Pitch- Supplies & Fees	2,664	1,500	4,179	2,500	0	0	2,000	Youth 5-8 yoa
6602	Softball - Supplies & Fees	0	1,000	1,558	1,000	1,412	1,412	1,200	
6605	Basketball - Supplies & Fees	2,864	3,000	8,609	3,500	7,055	8,000	3,500	
6606	Basketball (5-7)- Supplies & Fees	3,032	1,800	2,959	2,000	0	2,000	2,000	
6610	Supplies - Concession	227	250	30	250	0	250	250	
6612	Uniforms	0	0	0	6,000	8,484	9,000	4,000	
6615	Supplies - General	494	500	812	500	459	500	500	
6620	Supplies - Office	1,021	1,000	691	1,000	136	500	1,000	
6629	Soccer--Little Kicks	0	0	0	750	603	603	750	
6630	Soccer - Supplies & Fees	822	2,000	2,175	1,500	633	800	1,500	
6631	Soccer (5-8)- Supplies & Fees	4,538	2,000	5,105	3,500	1,920	2,500	3,000	
6632	Flag Football - Supplies & Fees	1,686	700	1,988	700	0	200	700	
6635	Volleyball - Supplies & Fees	4,005	3,000	3,943	2,500	2,298	3,000	2,750	
6636	Kersey Days	0	0	0	40,000	0	4,123	40,000	Kersey Days expenditures
6637	Summer Activities	2,735	3,000	3,880	0	0	0	0	Moved to Community Center for 2023
6638	Winter/Spring Activities	1,050	1,200	3,501	0	0	0	0	Moved to Community Center for 2023
6639	Adult Recreation	0	500	0	500	0	0	500	
6640	Swim Classes	3,295	0	0	0	0	0	0	Booked directly through COG (2022)
6700	Telephone Expense	1,786	600	1,581	1,800	599	1,500	1,200	cell phone/landline
6710	Travel and Meetings	0	100	104	100	196	196	100	mileage(credit due to refund conf cancellation)
6715	Camps/Clinics	0	300	0	300	0	300	500	
6725	Paint/Field Markings	1,280	1,500	1,280	1,500	80	500	1,500	
Total Expenses		161,723	125,826	191,912	169,687	89,933	141,154	240,080	

2024 BUDGET
GENERAL FUND

		2021	2022		2023			2024	
Obj Code	Description	Actual	Budget	Actual	Proposed Budget	YTD - 30-23	Estimate YEE	Proposed Budget	NOTES
8010	Capital Outlay Capital Outlay-Equipment	0	0	0	0	0	0	3,000	Striping machine

2024 BUDGET
GENERAL FUND

		2021	2022		2023			2024	NOTES:
Obj Code	Description	Actual	Budget	Actual	Proposed Budget	YTD - 30-23	Estimate YEE	Proposed Budget	
	Total Capital Outlay	0	0	0	0	0	0	3,000	
Dept	MUSEUM - 15								
	EXPENSES: General/Administrative								
6385	Building Rent	3,000	3,000	3,000	3,000	1,575	3,150	3,500	Museum occupied space maintenance on rented building, 413 1st St.
6400	Repair Maintenance - Building	632	2,000	197	2,000	29	1,000	2,000	
6720	Utility Expense	2,551	2,500	2,424	2,500	2,321	2,500	3,000	
	Total Expenses	6,183	7,500	5,621	7,500	3,925	6,650	8,500	
Dept	COMMUNITY EXPERIENCES KCC- 16								
	REVENUES:								
	Grants, Donations								
4810	Donations	11,125	0	11,000	11,000	2,035	13,035	11,000	PDC donation
4830	Senior's Committee	0	0	0	0	0	4,821	4,821	Kersey Area Seniors Changeover
4840	Community Center Bldg Rental	4,659	200	5,410	4,000	4,295	5,000	5,000	
4841	Community Fitness	55	1,000	0	500	360	500	500	Fitness Class Registrations
4842	Special Events	2,693	500	1,222	750	1,361	1,500	1,500	
4843	Older Adult programs	14,036	500	1,409	500	0	700	2,000	special events for older adults
	Total Revenues	32,568	2,200	19,041	16,750	8,051	25,556	24,821	
	EXPENSES:								
	Employment Expenses								
6002	Salaries FT	19,299	38,746	22,894	44,797	11,117	44,797	23,218	Rec Specialist part time
6010	Payroll Taxes	1,446	2,076	1,674	3,008	804	1,650	2,321	
6020	Health Insurance	4,246	9,828	2,978	10,296	1,883	3,477	0	
6023	Dental/Vision Insurance	102	2,352	104	150	44	81	0	
6024	Allstate Supplemental Coverage	0	648	229	350	24	44	0	
6025	Life Insurance	7	38	13	25	21	38	0	
6026	Short-Term Disability Insurance	107	179	83	179	46	85	0	
6027	Long-Term Disability Insurance	108	315	80	300	33	60	0	
6030	E 457 Retirement Contribution	565	1,043	614	1,256	260	481	0	
6060	Continuing Education	0	500	0	800	0	0	800	Professional training
6120	Publishing	0	1,000	0	0	0	0	0	
6333	Dues & Subscriptions	0	0	63	0	0	0	0	
6343	Fuel	300	500	143	500	0	100	500	Tahoe
6370	IT Services	24,419	2,500	3,801	0	0	0	0	Moved to Dept 18 IT
6400	Repair/Maintenance - Building	6,981	1,000	2,654	1,000	261	500	1,000	
6615	Supplies - General	5,295	1,500	2,591	1,000	130	1,500	1,000	
6616	Supplies- Fitness Equipment	0	500	0	500	0	250	500	

2024 BUDGET
GENERAL FUND

		2021	2022		2023			2024	NOTES:
Obj Code	Description	Actual	Budget	Actual	Proposed Budget	YTD - 30-23	Estimate YEE	Proposed Budget	
6620	Supplies- Office	3,192	1,000	617	750	144	250	750	Registrations
6639	Community Fitness	107	1,000	0	500	0	250	500	
6700	Telephone Expense	2,200	1,000	2,290	1,600	1,360	1,600	2,200	
6710	Travel & Meetings	60	100	41	100	90	100	100	
6720	Utility Expense	8,212	3,500	11,935	3,500	3,836	4,500	4,500	
6725	Electronic Monitoring	0	500	2,025	1,500	907	1,500	1,500	
6730	Spring Events	3,079	1,000	4,168	1,000	0	1,000	1,000	
6732	Summer Events	0	0	0	3,000	1,829	3,000	3,000	
6734	Fall Events	0	0	0	3,000	0	3,000	3,000	
6736	Winter Events	0	0	0	2,000	626	2,000	3,000	
6740	Older Adult programs	14,075	500	13,390	14,000	11,350	14,000	14,000	\$11k for meals, remainder in programming
6745	Senior's Committee	0	0	0	0	0	200	0	Kersey Area Seniors Changeover
Total Expenses		93,800	71,325	72,387	95,111	34,765	84,463	62,889	
Capital Outlay									
8900	CC building enhancements	0	2,500	0	10,000	0	0	13,500	\$10k acoustics, \$3500 storage shed
Total Capital Outlay		0	2,500	0	10,000	0	0	13,500	

2024 BUDGET
GENERAL FUND

		2021	2022		2023			2024	NOTES:
Obj Code	Description	Actual	Budget	Actual	Proposed Budget	YTD - 30-23	Estimate YEE	Proposed Budget	
Dept	ENGINEERING - 17								
	REVENUES:								
	Non Business Licenses & Permits								
4510	Preliminary Engineering Fees	0	1,500	0	1,500	0	0	0	
	Total Revenues	0	1,500	0	1,500	0	0	0	
	EXPENSES:								
6110	Legal Services	0	1,000	0	1,000	0	500	0	Covered in agreement with town attorney
6120	Publishing		100		100	0	0	100	
6372	Engineering Services	2,775	10,000	7,688	10,000	8,400	10,000	20,000	Contracted engineering(non-project related)
	Total Expenses	2,775	11,100	7,688	11,100	8,400	10,500	20,100	
Dept	INFORMATION TECHNOLOGY - 18								
4100	REVENUES:	0	0	0	0	0	22,500	14,250	Transfer from Street/Water/Sewer
	Total Revenues						22,500	22,500	
	EXPENSES:								
6372	IT Services- Admin (02)	0	0	0	10,000	8,808	10,000	19,000	\$4750 admin, streets, water, sewer
6372	IT Services- Police (04)	0	0	0	7,500	3,188	7,500	8,000	MDT maintenance \$4k, CrimeStar \$4k
6400	IT Hardware	0	0	0	0	0	0	20,000	Replace switch, firewall
6405	IT Software	0	0	0	0	0	0	18,720	TKFS01, TKPS01, TKTS01, VDI
6410	IT Security/Licensing	0	0	0	0	0	0	53,500	TrendMicro, vmSoftware,remote backups,Meraki
6415	IT Email hosting	0	0	0	0	0	0	20,000	hosted email
	Total Expenses				17,500	11,996	17,500	139,220	
	Capital Outlay								
8010	Cap Outlay - IT Related Equipment	0	0	0	0	0	0	0	Special equipment
	Total Capital Outlay	0	0	0	0	0	0	0	
	BEGINNING FUND BALANCE	337,333	1,938,296	1,940,326	1,768,801	2,042,114	2,178,713	1,985,754	
	Revenues:								
	General-01	2,715,822	1,193,969	2,062,380	2,202,126	1,113,345	2,184,809	5,007,164	
	Sanitation-03	73,778	76,720	77,097	75,500	37,966	75,610	75,600	
	Police-04	137,917	138,500	142,585	138,500	96,106	127,500	158,500	
	Health-05	5,959	6,000	6,080	6,000	993	6,100	6,000	
	Other Protection-06	885	800	610	1,250	240	700	1,250	
	Planning / Zoning-08	0	0	0	62,500	0	53,125	9,375	
	Inspections-09	25,521	25,000	79,616	25,000	23,656	80,000	25,000	
	Judicial-12	5,195	3,500	4,590	2,780	2,455	4,400	2,780	
	Parks-13	4,178	300	2,860	2,000	600	800	2,000	
	Recreation-14	55,737	28,850	58,191	75,950	64,503	85,723	79,150	

2024 BUDGET
GENERAL FUND

		2021	2022		2023			2024	NOTES:
Obj Code	Description	Actual	Budget	Actual	Proposed Budget	YTD - 30-23	Estimate YEE	Proposed Budget	
	Museum-15	0	0	0	0	0	0	0	
	Community Center-16	32,568	2,200	19,041	16,750	8,051	25,556	24,821	
	Engineering-17	0	1,500	0	1,500	0	0	0	
	Information Technology-18	0	0	0	0	0	22,500	22,500	
	Total Revenues	3,057,560	1,477,339	2,453,050	2,609,856	1,347,915	2,644,323	5,414,140	

2024 BUDGET
GENERAL FUND

		2021	2022		2023			2024	NOTES:
Obj Code	Description	Actual	Budget	Actual	Proposed Budget	YTD - 30-23	Estimate YEE	Proposed Budget	
	Expenses:								
	General-01	48,605	44,194	55,597	42,797	40,667	46,412	54,340	
	Administrative-02	379,541	294,008	403,593	372,549	190,961	486,394	422,101	
	Sanitation-03	83,374	85,650	82,538	85,850	47,547	86,216	85,935	
	Police-04	577,482	634,000	575,215	714,650	342,815	706,304	799,526	
	Health-05	4,830	5,390	5,558	5,936	1,498	5,936	5,936	
	Other Protection-06	419	750	353	600	222	362	1,100	
	Elections-07	0	3,475	0	0	0	0	2,370	
	Planning / Zoning-08	10,107	7,065	20,210	61,630	11,213	26,104	31,630	
	Inspections-09	16,830	25,000	25,677	20,000	14,245	25,000	20,000	
	Economic Development-10	857	29,000	2,097	29,857	6,435	7,310	129,310	
	Legislative-11	23,618	27,940	20,234	25,590	10,457	22,490	23,590	
	Judicial-12	12,638	13,400	15,792	21,100	8,098	20,800	21,100	
	Parks-13	60,049	67,186	84,180	106,050	40,090	107,285	113,161	
	Recreation-14	161,723	125,826	191,912	169,687	89,933	141,154	240,080	
	Library-15	6,183	7,500	5,621	7,500	3,925	6,650	8,500	
	Community Center-16	93,800	71,325	72,387	95,111	34,765	84,463	62,889	
	Engineering-17	2,775	11,100	7,688	11,100	8,400	10,500	20,100	
	Information Technology-18	0	0	0	0	0	17,500	139,220	
	Capital Outlay	305,292	22,500	1,055,923	566,536	86,732	626,490	3,167,559	
	Total Expenses	1,788,123	1,475,309	2,624,575	2,336,543	938,003	2,427,370	5,348,446	
	REVENUE OVER (UNDER) EXPENSES	1,269,437	2,030	(171,525)	273,313	409,912	216,953	65,694	
	ENDING FUND BALANCE	1,938,296	1,940,326	1,768,801	2,042,114	2,178,713	1,985,754	2,051,448	

The **Street Fund** includes a 1.0% sales tax from the revenue authorized by the electorate in 1990 increased to 1.6% by electorate in 2008. The highway user tax, county road and bridge, motor vehicle registration fees, and earnings on investments are revenues.

SALES: The electorate approved the imposition of a 3.6% sales tax, 2% of this sales tax is allocated to the General Fund the remaining 1.6% is allocated to the Street Fund. On all traffic summons issued by the police department, a \$40 surcharge is assessed and \$20 of this fee is allocated to the street fund for signage.

The expenditures are for street repair, personnel costs, and motor vehicle and equipment expenses.

The Street Fund is a governmental fund, and a special revenue fund. This fund uses the modified accrual basis of accounting. Under this method revenues are recognized in the accounting period when they become both measurable and available as net assets. A special revenue fund is established in order to account for specific taxes or other earmarked revenue sources, which financial specific activities as required by law or administrative action.

Object Code	Description	2021	2022		2023			2024	NOTES:
		Actual	Budget	Actual	Budget	YTD - 6-30-23	YEE	Proposed Budget	
Dept	General -01								
	REVENUES:								
	Taxes								
4150	Highway Users Tax	65,081	59,879	64,514	64,101	30,365	64,101	66,044	Based on miles of streets
4160	Motor Vehicle Sales & Use Tax	3,030	3,500	1,708	3,500	5,455	8,807	3,500	wc treasurer
4180	Sales Tax	511,831	250,000	623,989	363,000	314,499	600,000	363,000	3.6% sales tax (1/3)
4190	Specific Ownership Tax	24,483	28,000	23,412	25,000	9,493	25,000	25,000	wc treasurer
4530	Motor Vehicle Registration Fee	9,275	5,000	9,088	9,000	3,773	9,000	9,000	wc treas
4650	County Road and Bridge	18,965	38,302	14,405	15,000	5,528	15,000	15,000	wc treas r&b qtr.rebate
4651	Street Reimbursements	0	500	0	500	0	500	500	damage to streets
4652	VALE Surcharge	10,664	3,000	15,696	9,600	1,828	12,000	9,600	Equipment/signage fr summons surcharge
4653	County Rd 55 Maintenance	1,723	500	2,170	1,500	287,566	287,566	0	CR 55/ Latham Street
4654	ROW Permit Fees	713	1,000	1,513	1,000	420	2,780	1,000	
4910	Miscellaneous	168	0	78	250	148	250	250	
4920	Earnings on Deposits & Investments	106	200	207	250	383	700	250	
	Total Revenues	646,039	389,881	756,780	492,701	659,458	1,025,704	493,144	
	EXPENSES:								
6040	Workmen's Compensation	2,840	3,400	3,673	3,615	3,615	3,615	4,819	Cirsa 14%
6101	Auditing	2,141	2,250	2,250	2,475	525	2,475	2,603	
6110	Legal Services	0	2,000	0	0	0	0	0	
6120	Publishing	0	100	16	100	0	0	100	
6370	Caselle	1,666	3000	3,544	2000	1495	3000	2000	Support
6372	IT Services	3,857	1020	2,321	7500	0	7500	4750	Tx to Gen Fund IT Services
	Total Expenses	10,504	11,770	11,804	15,690	5,635	16,590	14,272	

		2021	2022		2023			2024	NOTES:
Object Code	Description	Actual	Budget	Actual	Budget	YTD - 6-30-23	YEE	Proposed Budget	
Dept	Administrative - 02								
	EXPENSES:								
6090	Administrative Costs	8,990	9,000	8,990	9,000	4,500	9,000	9,000	admin costs, supplies, personnel -5%
6130	Online Code	785	299	223	299	299	299	299	\$1195/yr 1/4 gen/st/water/sewer
6368	Postage	0	30	0	50	0	50	50	
6400	Repair/Maintenance-Building	0	1,000	30	1,000	0	500	1,000	
6420	TH Cleaning Services	2,300	2,400	2,600	2,400	800	2,400	2,400	\$250/wk cost share gen/water/sewer
6620	Supplies - Office	204	500	777	750	124	400	500	
	Total Expenses	12,279	13,229	12,620	13,499	5,723	12,649	13,249	
Dept	Operations -03 Expense								
6002	Salaries	64,490	80,297	54,241	40,734	15,885	40,734	70,525	See Salary Worksheet
6010	Payroll Taxes	4,907	6,388	4,070	3,033	1,166	3,046	4,525	
6020	Health Insurance	11,343	11,178	7,642	12,296	1,783	4,402	4,930	
6023	Dental/Vision Insurance	1,179	695	646	1,400	56	150	200	
6024	Allstate Coverage	0	125	295	150	58	131	150	
6025	Life Insurance	17	23	19	38	23	57	65	
6026	Short-Term Disability Insurance	287	184	177	300	51	128	200	
6027	Long-Term Disability Insurance	348	226	171	342	36	91	150	
6030	E 457 Retirement Contribution	1,715	1,151	1,298	1,800	374	957	2,116	
6060	Cont. Education, Seminars, Training	30	1,000	0	500	0	250	500	seminars, education, training
6323	Clothing & Uniforms	694	500	25	750	138	750	750	\$500 per year paid bi-annually/seasonals
6333	Dues & Subscriptions	110	115	292	115	289	300	115	
6343	Gas, Oil, Diesel Fuel, Etc.	3,818	3,000	3,902	4,000	1,109	4,000	4,000	
6400	Repair/Maintenance - Building	280	1,000	114	1,000	0	500	1,000	
6405	Repair/Maintenance - Equip/Mach	4,169	4,000	1,078	4,000	654	2,000	4,000	
6425	Repair/Maintenance - Signs	2,962	3,000	2,089	3,000	78	3,000	3,000	Break away posts, proper signage
6430	Repair/Maintenance - Streets	3,684	3,500	2,244	5,000	3,198	5,000	5,000	
6432	Repair/Maintenance - Pavement Marking	137	11,000	240	11,000	111	11,000	11,000	Hill/ 1st/ Centennial
6435	Repair/Maintenance - Vehicles	15,213	3,500	9,374	5,000	588	2,500	5,000	
6440	Repair/Maintenance - CR 55/Latham	5,962	15,000	4,600	10,000	1,700	5,000	5,000	Latham
6520	Street Cleaning	8,644	20,000	6,868	20,000	1,036	20,000	20,000	sand/salt slicer
6525	Supplemental Snow Removal	1,999	12,000	18,093	35,000	16,301	35,000	35,000	Contractor Costs
6530	Street Lights	16,546	15,000	19,133	15,000	7,802	15,000	15,000	XCel Energy
6615	Supplies - General	1,096	1,500	963	3,500	0	1,500	3,500	Weed Killer/partially contracted
6700	Telephone Expense	1,305	1,000	2,020	1,500	733	1,500	1,500	6% Nextiva, Townhall 1/3 Maint Cell Phone

		2021	2022		2023			2024	
Object Code	Description	Actual	Budget	Actual	Budget	YTD - 6-30-23	YEE	Proposed Budget	NOTES:
6710	Travel & Meetings	196	200	216	200	29	200	200	6% of gas, electricity townhall, storage bldg Cartegraph
6720	Utility Expense	2,503	2,000	2,706	3,000	1,805	3,000	3,000	
6730	Asset Management	1,167	1,133	1,201	1,250	1,262	1,262	1,250	
Total Expenses		154,801	198,715	143,717	183,908	56,265	161,458	201,676	
Capital Outlay									
8010	Capital Outlay - Equipment	0	15,000	4,950	2,000	0	2,000	0	trailer ramps
8040	Street Improvements	77,668	150,000	55,868	250,000	43,695	250,000	250,000	Street Maint (Repair Maint. Existing Streets)
8070	Transfer to Capital	0	0	0	0	0	0	0	CMAQ Truck Match
8075	Transfer to Capital	27,083	0	0	0	0	0	0	CIP Connex material storage 2021
8900	Gateway signage	0	0	0	0	0	0	0	
8020	9th Street Design/Engineering				25,000	0	0	0	9th Street design/engineering
8030	Coalition contributions				0	0	2,778	0	US 34 TMO participation
Total Capital Outlay		104,751	165,000	60,818	277,000	43,695	254,778	250,000	
BEGINNING FUND BALANCE		94,254	718,662	718,662	1,246,483	1,249,087	1,249,087	1,829,316	
Revenues:									
General		646,039	389,881	756,780	492,701	659,458	1,025,704	493,144	
Total Revenues		646,039	389,881	756,780	492,701	659,458	1,025,704	493,144	
Expenses:									
General		10,504	11,770	11,804	15,690	5,635	16,590	14,272	
Administrative		12,279	13,229	12,620	13,499	5,723	12,649	13,249	
Operations		154,801	198,715	143,717	183,908	56,265	161,458	201,676	
Capital Outlay		104,751	165,000	60,818	277,000	43,695	254,778	250,000	
Total Expenses		282,335	388,714	228,959	490,097	111,313	445,475	479,197	
REVENUE OVER (UNDER) EXPENSES		363,704	1,167	527,821	2,604	548,140	580,229	13,947	
ENDING FUND BALANCE		718,662	719,829	1,246,483	1,249,087	1,797,227	1,829,316	1,843,263	

The **Capital Fund** was established in 2004 to incorporate revenues that are restricted to capital purchases into one fund.

REVENUES

All use tax collected is accounted for in this fund. All restricted revenues such as Road Development Fees, Drainage Fees and Park Fees are included in this fund.

EXPENDITURES

Monies will be used for the capital outlay for the Town's Parks, Streets, Capital Purchases and Capital Projects for the Town.

Beginning in 2018, the Town will create and adopt a five-year capital improvement plan updated throughout the year. This plan lays the groundwork for upcoming capital projects, repair milestones, and equipment which are best planned for over multiple years.

CAPITAL FUND

1

Obj Code	Description	2021	2022	2022	2023			2024	NOTES:
		Actual	Budget	Actual	Proposed Budget	YTD - 6-30-23	Estimate YEE	Proposed Budget	
	Capital Outlay - General Fund								
	Beginning Balance								
	REVENUES:								
4180	3.0% Use Tax	19,969	30,000	34,228	30,000	25,242	40,000	30,000	Based on Bldg Materials
4820	Grants-Centennial Trail	0	425,520	0	0	0	0	0	\$969,400 TAP - 20% match
4830	Grants-Town Center	130,967	0	130,967	0	0	0	0	\$1m DOLA, \$386k HPLD
4952	Transfer from Sewer Fund							76,667	Sewer Main Replacement
4920	Earnings on Deposit & Investments	25	500	2,180	500	383	790	500	
	Total Revenues	150,961	456,020	167,375	30,500	25,625	40,790	107,167	
	EXPENSES:								
8010	Capital Outlay	17,698	18,750	7,609	0	669		0	
8020	Capital Outlay	0	30,000	13,856	30,000	338	0	0	
8060	Housing Needs Assessment					11,685	11,685	0	
8062	Raw Water Study Grant					1,440	1,440	0	
8064	Rate Study Grant					14,258	14,258	0	
8075	First St Streetscape Project					4,580	4,580	0	
	Total Expenses	17,698	48,750	21,465	30,000	32,970	27,383	-	
	Capital Outlay - Street Fund								
	REVENUES: BEGINNING BALANCE								
4540	Road Development Fees	880	4,250	880	2,875	4,630	4,630	2,875	new homes at \$575 per home
4655	Drainage Fees	300	1,500	339	1,500	600	600	1,500	new homes at \$300 per home
	Total Revenues	1,180	5,750	1,219	4,375	5,230	5,230	4,375	
	Total Expenses	0	0	0	0	0	0	0	Restricted Street Capital Outlay Project
	Capital Outlay - Park Fees 05								
	BEGINNING BALANCE								
4540	Park Fees	880	4,250	1,730	1,700	0	0	1,700	850.00 new homes Restricted Revenue
	Total Revenues	880	4,250	1,730	1,700	0	0	1,700	
	Total Expenses	0	0	0	0	0	0	0	
	BEGINNING FUND BALANCE	372,380	525,401	525,401	695,725	185,827	695,725	714,362	
	Revenues:								
	Capital Outlay - General Fund	150,961	456,020	167,375	30,500	25,625	40,790	107,167	
	Capital Outlay - Street Fund	1,180	5,750	1,219	4,375	5,230	5,230	4,375	

CAPITAL FUND

Obj Code	Description	2021	2022	2022	2023			2024	NOTES:
		Actual	Budget	Actual	Proposed Budget	YTD - 6-30-23	Estimate YEE	Proposed Budget	
	Capital Outlay - Park Fees	880	4,250	1,730	1,700	0	0	1,700	
	Total Revenues	153,021	466,020	170,324	36,575	30,855	46,020	113,242	
	Expenses:								
	Capital Outlay - General Fund	0	0	21,465	30,000	32,970	27,383	0	
	Total Expenses	-	-	-	30,000	32,970	27,383	-	
	REVENUE OVER (UNDER) EXPENSES	153,021	466,020	170,324	6,575	(2,115)	18,637	113,242	
	ENDING FUND BALANCE	525,401	991,421	695,725	702,300	183,712	714,362	827,604	

The **Conservation Trust Fund** accounts for revenues received from the State of Colorado Lottery.

The lottery monies have been earmarked by the State for the development and maintenance of parks, recreation or any other Conservation Trust site.

The Conservation Trust Fund is a Governmental Fund - Special Revenue Fund. The Governmental Fund uses the modified accrual basis of accounting. Under this method revenues are recognized in the accounting period when they become both measurable and available as net assets. Special Revenue Funds are established to account for revenues derived from specific taxes or other earmarked revenue sources, which finance specific activities as required by law or administrative action. The Conservation Trust Fund is in compliance with C.R.S. 29-21-101.

REVENUES

The source of revenues for this fund include proceeds for the Colorado State Lottery, park fees (new development), and earnings on invested cash reserves.

EXPENDITURES

Monies will be used for the development, maintenance, and capital outlay for the Town's Parks, Recreation and the Community Center.

CONSERVATION TRUST FUND

1

		2021	2022		2023		2024		
Code	Description	Actual	Budget	Actual	Budget	YTD - 6-30-23	YEE	Proposed Budget	NOTES:
Dept	GENERAL-01								fertilizers, spraying
	REVENUES:								
4330	Lottery Funds Collected	19,882	15,000	19,159	20,000	10,995	20,000	20,000	
4920	Earnings on Investments	81	300	159	250	294	400	250	
	Total Revenues	19,963	15,300	19,318	20,250	11,289	20,400	20,250	
Dept	PARKS - 13								
	EXPENSES:								
6320	Chemicals	418	1,000	225	1,000	338	500	1,000	
6400	Repair/Maintenance - Building	343	1,000	553	1,000	194	500	1,000	
6405	Repair/Maintenance - Equip/Mach	1,343	1,000	1,109	1,000	315	750	1,000	
6431	Repair/Maintenance - Turf/Trees	3,892	2,500	2,857	2,500	526	1,500	2,500	
6433	Tree Trimming	650	1,000	650	1,500	0	500	1,500	
6434	Playground Equipment	0	1,000	21	1,000	0	500	1,000	
6615	Supplies - General	3,734	1,000	1,503	2,000	365	1,500	2,000	
	Total Expenses	10,380	8,500	6,918	10,000	1,738	5,750	10,000	
	CAPITAL OUTLAY:								
8900	Capital Outlay	0	0	0	0	0	0	0	
	Total Capital Outlay	0	0	0	5,000	0	0	0	
	BEGINNING FUND BALANCE	50,402	59,985	66,785	79,185	84,435	88,736	84,331	
	Revenues:								
	General	19,963	15,300	19,318	20,250	11,289	20,400	20,250	
	Total Revenues	19,963	15,300	19,318	20,250	11,289	20,400	20,250	
	Expenses:								
	Parks	10,380	8,500	6,918	10,000	1,738	5,750	10,000	
	Capital Outlay	0	0	0	5,000	0	9,504	0	
	Total Expenses	10,380	8,500	6,918	15,000	1,738	15,254	10,000	
	REVENUE OVER (UNDER) EXPENSES	9,583	6,800	12,400	5,250	9,551	5,146	10,250	

CONSERVATION TRUST FUND

		2021	2022		2023			2024	
Code	Description	Actual	Budget	Actual	Budget	YTD - 6-30-23	YEE	Proposed Budget	NOTES:
	ENDING FUND BALANCE	59,985	66,785	79,185	84,435	88,736	84,331	94,581	

The **Water Fund** provides for the operation and maintenance of water lines, valves, fire hydrants, storage, and meters within the Town. The Water Fund accounts for activities associated with the operations, maintenance, administration, debt services, and system improvement functions.

Central Weld County Water District maintains and operates a system for the diversion and distribution of potable water to the Town. Kersey provides all of its raw water requirements for treatment and distribution by the District.

The Water Fund is a Proprietary Fund - Enterprise Fund. A Proprietary Fund uses the accrual basis of accounting. Revenues are recognized in the accounting period in which they are earned. Expenses are recognized when liabilities are incurred. An Enterprise Fund is established to account for the financing of self-supporting activities of the Town, which render services on a user charge basis to the general public.

A tiered water usage rate will be implemented in 2018 to be more efficient in the usage of water and to help offset the increased cost of water availability.

GENERAL (01)

Revenues are provided to this fund primarily by user fees.

RAW WATER FEE: The current market value of a unit of Colorado Big Thompson (CBT) Water. The amount of CBT required is determined by tap size.

5/8" tap requires one (1) acre-foot or one (1) share of CBT water.

3/4" tap requires one and one-half (1 1/2) acre-feet or one and one half (1 1/2) shares of CBT water.

1" tap requires three (3) acre-feet or three (3) shares of CBT water.

Users desiring a tap in excess of one (1) inch shall be determined by contract between the Town and user.

CHARGES FOR SERVICES (WATER SALES): All residences and businesses are metered and are billed monthly for water usage.

The rate for residential and business is the same. Below is a chart showing the historical rates charged for a 5/8" tap.

The rates will be reviewed and adjusted annually. A tiered water rate will be assessed beginning in 2018.

Historical Water Rates		
<u>Year</u>	<u>Base Rate</u>	<u>User Rate/K</u>
2011	\$ 22.84	\$ 2.95
2012	\$ 22.84	\$ 2.95
2013	\$ 22.84	\$ 2.95
2014	\$ 23.84	\$ 2.95
2015	\$ 23.84	\$ 2.95
2016	\$ 23.84	\$ 2.95
2017	\$ 23.84	\$ 2.95
2018	User Rates (Residential)	
	0-16000 gallons	\$2.95
	16001-22500 gallons	\$4.43
	22501 and over	\$6.65
	User Rates (Commercial/Industrial)	
	Flat rate per 1000 gallons	\$3.69
2019	\$ 23.84	per tiered rate
2020	\$ 23.84	per tiered rate
2021	\$ 23.84	per tiered rate
2022	\$ 23.84	per tiered rate

2023	\$	23.84	per tiered rate
2024	\$	27.50	per new tiered rate (see fee schedule)

MISCELLANEOUS: This source includes charges for returned check and water turn-on fees. Additional revenue in the water fund is generated by selling bulk water to contractors and the oil and gas companies.

LATE FEES: Water bills are due on the 10th of the month. Citizens are given a 10-day grace period before a \$15.00 late fee is assessed. In addition to the \$15.00, the delinquent account is door-tagged at a cost of \$10.00, and notified that if the bill is not paid within the seven day notification, the water will be shut-off. There is a \$35.00 water reinstatement fee. These fees are divided among the water/sewer and sanitation funds.

EARNINGS ON INVESTMENTS: Revenues derived from investing cash reserves.

EXPENSES:

GENERAL (01)

This represents payment of a portion of the property/casualty insurance and professional services for the water fund.

ADMINISTRATION (02)

The Town Manager, Town Clerk/Treasurer, Deputy Town Clerk, and Administrative Operations Specialist perform utility billing services and other administrative functions for the Water Fund. The personnel costs are accounted for in the Water Fund.

OPERATIONS (03)

All expenditures associated with operating and maintaining the water system is accounted for in this department. Personnel costs are accounted for in the Water Fund for the Public Works/Maintenance department.

WATER FUND

1

		2021	2022		2023		2024		
Obj Code	Description	Actual	Budget	Actual	Budget	YTD - 6-30-23	YEE	Proposed Budget	NOTES
Dept	General -01								
4546	Water Tap Fee	7,000	35,000	14,000	35,000	16,500	23,500	35,000	5 homes \$7000/5/8" tap
4547	Meter Charges	13,756	2,500	800	2,500	80	500	2,500	building permits
4680	Utility Water Sales	346,207	420,000	349,591	350,000	139,973	350,000	553,975	Base/User Rate
4681	Hydrant Deposit	1,500	1,500	2,350	2,500	0	0	2,500	
4682	Bulk Water Sales	17,061	5,000	8,088	7,500	1,993	3,588	7,500	
4720	Late Fees	3,240	10,000	13,030	3,500	1,475	3,500	3,500	40%Water/40%Sewer/20%Trash
4920	Earnings on Investment	420	4,000	949	500	838	1,487	500	UBS, money market, cd's
4940	Transfer From General Fund	0	0	0	55,000	0	55,000	0	
	Total Revenues	389,184	478,000	388,808	456,500	160,859	437,575	605,475	
	EXPENSES:								
6040	Workmen's Compensation	4,057	4,857	5,497	5164	5,164	5,164	6885	Cirsa 20%
6101	Auditing	2,855	3,000	3,000	3,300	700	2,600	3,470	
6102	Bad debt	0	0	0	100	69	69	100	
6105	Bank Charges	168	250	8	150	10	150	150	
6106	Credit Card Charge	2,545	2,200	2,889	1,000	921	2,000	0	Gen Fund Only 2024
6110	Legal Services	0	500	0	0	0	0	0	
6120	Publishing	349	600	571	500	115	115	500	
6125	Web Publishing	717	796	738	738	760	760	900	\$4500/yr split gen/rec/PD/water/sewer
6130	Insurance - Property/Casualty/Liability	17,155	21,490	21,490	23,528	23,528	23,528	29,603	Cirsa 37%
6333	Dues/Subscriptions	660	300	660	300	0	0	300	
6370	Caselle	3,945	4,500	3,544	4,000	1,495	4,000	4,000	Caselle Support
6372	IT Services	6,763	4,000	5,565	5,500	0	5,500	4,750	Transfer to General Fund
	Total Expenses	40,341	36,592	45,089	44,280	34,578	45,886	50,658	
Dept	Administrative - 02								
6002	Salaries	62,062	85,893	75,322	67,871	41,893	67,871	72,286	See Salary Worksheet
6010	Payroll Taxes	4,353	4,353	5,378	4,556	3,049	5,453	6,234	
6020	Health Insurance	13,596	13,596	6,194	14,956	2,574	4,259	4,770	
6023	Dental/Vision Insurance	0	870	414	900	120	225	330	
6024	Allstate Coverage	0	612	434	612	91	163	200	
6025	Life Insurance	18	42	22	42	55	96	150	
6026	Short-Term Disability Insurance	210	289	210	300	153	273	300	
6027	Long-Term Disability Insurance	301	411	261	330	137	245	300	
6030	E 457 Retirement Contribution	1,834	1,728	2,091	2,046	1,256	2,230	2,230	
6060	Cont. Education, Seminars, Training	100	300	0	500	0	250	500	

		2021	2022		2023			2024	
Obj Code	Description	Actual	Budget	Actual	Budget	YTD - 6-30-23	YEE	Proposed Budget	NOTES:
6130	Online Code	785	299	222	299	299	299	299	\$1195/yr 1/4 gen/st/water/sewer CML \$1130/\$376 WF
6333	Dues/ Subscriptions	470	600	1,320	1,300	100	1,300	1,300	
6368	Postage	919	900	833	900	230	500	900	
6370	Xpress Bill Pay	325	300	687	750	125	750	0	moved to gen fund 2024
6400	Repair/Maintenance - Building	0	1,000	0	1,000	0	500	1,000	
6420	TH Cleaning Services	2,400	2,400	2,600	2,400	800	2,400	2,400	
6425	Hydrant Deposit Refund	0	3,000	0	1,500	0	1,500	1,500	\$250/wk cost share gen/water/sewer
6620	Supplies - Office	588	500	1,476	1,200	269	550	1,200	
6710	Travel and Meetings	40	300	263	300	0	200	300	
Total Expenses		88,001	117,393	97,727	101,762	51,151	89,064	96,199	
Dept	Operations -03								
6002	Salaries	26,568	27,595	16,224	51,544	8,772	25,000	52,086	See Salary Worksheet
6010	Payroll Taxes	2,017	2,855	1,280	1,662	618	1,657	1,765	
6020	Health Insurance	5,234	7,535	2,415	8,289	1,317	3,269	3,661	
6023	Dental/Vision Insurance	0	689	667	700	15	700	700	
6024	Allstate Coverage	0	17	0	0	15	52	100	
6025	Life Insurance	7	23	8	25	13	37	40	
6026	Short-Term Disability Insurance	131	182	78	189	28	82	100	
6027	Long-Term Disability Insurance	160	222	76	243	20	58	100	
6030	E 457 Retirement Contribution	766	999	378	1,000	263	692	1,563	
6060	Cont. Education, Seminars, Training	50	200	585	600	0	300	600	seminars, education, training
6323	Clothing & Uniforms	339	500	201	500	88	250	500	\$500/annum paid bi-annually
6333	Dues & Subscriptions	0	100	0	50	588	588	600	
6343	Gas, Oil, Diesel Fuel, Etc.	1,374	2,000	2,229	1,500	1,446	3,000	1,500	
6368	Postage	314	100	0	100	0	50	100	
6370	Professional Services	3,173	1,600	1,311	1,600	445	1,600	1,600	Water Meter Reader Support /Eng Svcs
6400	Repair/Maintenance - Building	280	500	134	500	21	100	500	
6405	Repair/Maintenance - Equip/Mach	557	4,000	330	4,000	478	1,500	4,000	\$1200 jet truck nozzle/ \$11k jet truck tank
6410	Repair/Maintenance - Hydrant	121	1,000	2,840	1,500	0	1,500	1,500	
6415	Repair/Maintenance - Office Equip	0	500	0	500	0	100	500	
6433	Repair/Maintenance - Valve Box	0	0	234	0	0	0	0	
6435	Repair/Maintenance - Vehicles	2,761	2,500	4,376	4,000	222	2,000	4,000	1/3 water, sewer, streets
6440	Repair/Maintenance - Water Lines	33,936	10,500	929	15,000	1,142	5,000	15,000	
6441	Repair/Maintenance - Water Tower	532	5,800	27,713	5,000	0	5,000	5,000	Water Tower Maintenance
6615	Supplies - General	2,186	1,000	1,570	1,000	304	1,000	1,000	

Obj Code	Description	2021	2022		2023			2024	NOTES:
		Actual	Budget	Actual	Budget	YTD - 6-30-23	YEE	Proposed Budget	
6700	Telephone Expense	2,662	1,500	2,106	1,800	733	1,800	1,800	27% Century Link, townhall, 1/3 Maint. Cell Phone
6710	Travel and Meetings	(43)	150	52	150	29	150	150	
6720	Utility Expense	5,780	4,500	7,564	6,000	4,402	6,000	6,000	27% gas, electricity, townhall, storage
6800	Water (Potable) - Testing	4,514	3,500	3,841	3,500	709	3,500	3,500	
6805	Water Assessments	34,876	24,000	25,332	24,000	1,484	24,000	24,000	20% increase from Central Weld Cartegraph
6810	Water Usage	199,003	145,000	250,218	190,000	100,414	190,000	228,000	
6815	Asset Management	1,167	1,133	1,202	1,167	1,262	1,500	1,167	
Total Expenses		328,465	250,200	353,893	326,119	124,828	280,485	361,132	
Capital Outlay									
8060	Transfer to Capital	1,545	0	0	0	0	0	112,500	Water Tower Maintenance 2025
8080	Cap. Outlay- Water meters	2,973	0	32,269	5,000	252	0	0	Water meter purchases
8083	Water service inventory parts	0	5,000	2,840	5,000	0	0	0	valves, curb stops, etc
8085	Cap. Outlay-Water Taps Purchase	5,500	0	5,500	0	5,500	0	0	
Total Capital Outlay		10,018	5,000	40,609	10,000	5,752	0	112,500	
Revenues:									
General		389,184	478,000	388,808	456,500	160,859	437,575	605,475	
Total Revenues		389,184	478,000	388,808	456,500	160,859	437,575	605,475	
Expenses:									
General		32,493	36,592	45,089	44,280	34,578	45,886	50,658	
Administrative		88,001	117,393	97,727	101,762	51,151	89,064	96,199	
Operations		328,465	250,200	353,893	326,119	124,828	280,485	361,132	
Capital Outlay		10,018	5,000	40,609	10,000	5,752	0	112,500	
Total Expenses		458,977	409,185	537,318	482,161	216,309	415,435	620,488	
REVENUE OVER (UNDER) EXPENSES		(69,793)	68,815	(148,510)	(25,661)	(55,450)	22,140	(15,013)	
Available Working & Restricted Assets		3,507,633	3,576,448	3,427,938	3,402,277	3,346,827	3,368,967	3,353,954	

The **Sewer Fund** accounts for the facilities, which provide for the proper treatment and disposal of domestic, commercial, and industrial wastewater to meet state and federal regulations.

The Sewer Fund accounts for activities associated with the operation and maintenance, administration, debt service and system improvement functions.

The Sewer Fund is a Proprietary Fund - Enterprise Fund. A Proprietary Fund uses the accrual basis of accounting. Revenues are recognized in the accounting period in which they are earned. Expenses are recognized when liabilities are incurred. An Enterprise Fund is established to account for the financing of self-supporting activities of the Town, which render services on a user charge basis to the general public.

GENERAL (01)

Revenue is provided to this fund primarily by user fees.

SEWER FEES: The base rate and the user rates covers administrative, debt reduction costs and the operation costs for that year. The rates will be reviewed and adjusted annually.

Town of Kersey Historical Sewer Rates 5/8"

<u>Year</u>	<u>Base Rate</u>	<u>User Rate/K</u>
2011	\$ 23.06	\$ 3.95
2012	\$ 26.74	\$ 4.14
2013	\$ 30.44	\$ 4.14
2014	\$ 31.44	\$ 4.14
2015	\$ 31.44	\$ 4.14
2016	\$ 31.44	\$ 4.14
2017	\$ 31.44	\$ 4.14
2018	\$ 31.44	\$ 4.14
2019	\$ 31.44	\$ 4.14
2020	\$ 31.44	\$ 4.14
2021	\$ 31.44	\$ 4.14
2022	\$ 31.44	\$ 4.14
2023	\$ 31.44	\$ 4.14
2024	\$ 31.50	\$ 7.25

SEWER TAP FEES: Tap fees are charged for new connections to the system.

EARNINGS ON INVESTMENTS: Revenue derived from investing cash reserves, grants and sewer testing fees.

EXPENSES:

GENERAL (01)

The Colorado Water Resource & Power Development (CWRPD) Loan 2007, is secured by revenues, at 3.5%, maturing 2026. This loan is

held exclusively in the Sewer Fund. This loan was used to finance the construction of the Wastewater Treatment Plant for the Town. This loan was paid in full in the 2020 budget year to free up the debt structure in the sewer fund.

ADMINISTRATION (02)

The Town Manager, Town Clerk/Treasurer, Deputy Town Clerk, and Administrative Operations Specialist perform utility billing services and other administrative functions for the Sewer Fund. Personnel costs are accounted for in the Sewer Fund.

OPERATIONS (03)

All expenditures associated with operating and maintaining the waste water system and sewer collection system are accounted for in this fund. Personnel in the Town's maintenance department perform the system's maintenance. Personnel costs for the Public Works/Maintenance Crew are accounted for in the Sewer Fund. The Town has contracted with RH Water/Wastewater, Inc. for licensing purposes to test and maintain the plant in accordance with the State of Colorado guidelines.

SEWER FUND

1

Obj Code	Description	2021	2022		2023			2024	NOTES:
		Actual	Budget	Actual	Budget	YTD - 6-30-23	YEE	Proposed Budget	
Dept	General -01								
	REVENUES:								
4550	Sewer Tap Fees	4,000	20,000	8,000	20,000	10,000	14,000	20,000	5 New homes x \$4000/ea
4690	Sewer Service	384,306	385,000	417,189	395,000	197,819	39,500	493,412	Base/User Fee
4720	Late Fee	1,289	2,500	0	2,500	601	1,200	2,500	40%Water/40%Sewer/20%Trash
4920	Earnings on Deposits & Investments	317	3,000	621	3,000	1,221	3,000	3,000	UBS, money market, cd's
	Total Revenues	389,912	410,500	425,810	420,500	209,641	57,700	518,912	
	EXPENSES:								
6040	Workmen's Compensation	2,232	2,671	3,136	2,840	2,840	2,840	3,787	Cirsa 11%
6101	Auditing	3,569	3,750	3,750	4,125	875	3,250	4,338	
6105	Bank Charges	174	350	8	150	0	100	150	
6106	Credit Card Charges	2,545	1,000	2,901	1,500	921	1,500	0	Gen Fund Only 2024
6110	Legal Services	0	500	0	500	0	250	0	General fund
6120	Publishing	298	200	331	200	115	200	200	
6125	Web Publishing	716	637	738	696	760	760	900	\$4500/yr gen/rec/PD/water/sewer
6130	Insurance - Property/Casualty/Liability	17,619	22,071	22,071	24,164	24,164	24,164	30,403	Cirsa 38%
6333	Dues/Subscriptions	660	0	660	0	0	0	0	
6370	Caselle	3,616	4,800	3,569	3700	1,495	3,700	3700	Caselle Support (addl user \$2000/4)
6372	IT Services	6,763	4,000	5,565	7,000	0	7,000	4,750	tx to gen fund
	Total Expenses	38,192	39,979	42,729	44,875	31,170	43,764	48,227	
Dept	Administrative - 02								
	EXPENSES:								
6002	Salaries	55,531	76,497	71,757	57,652	36,937	57,652	61,034	See Salary Worksheet
6010	Payroll Taxes	3,757	3,731	5,106	3,870	2,670	4,740	5,106	
6020	Health Insurance	7,163	10,439	6,194	11,483	2,574	4,259	4,770	
6023	Dental/Vision Insurance	0	739	414	450	120	225	414	
6024	Allstate Coverage	0	317	356	600	91	163	200	
6025	Life Insurance	14	32	22	32	43	74	83	
6026	Short-Term Disability Insurance	191	229	210	229	127	220	250	
6027	Long-Term Disability Insurance	286	337	261	321	120	212	250	
6030	E 457 Retirement Contribution	1,620	1,488	1,989	1,624	1,107	1,950	2,131	Retirement
6130	Online Code	784	299	222	299	299	299	299	\$1195/yr 1/4 gen/st/water/sewer
6333	Dues & Subscriptions	100	150	20	100	0	100	500	CML \$1130/\$376 SF
6368	Postage	570	600	833	600	230	450	600	
6370	Xpress Bill Pay	325	300	2,184	325	100	325	0	moved to gen fund 2024

		2021	2022		2023			2024	NOTES:
Obj Code	Description	Actual	Budget	Actual	Budget	YTD - 6-30-23	YEE	Proposed Budget	
6400	Repair/Maintenance- Building	0	1,000	0	1,000	0	500	1,000	\$250/wk share cost 1/4gen/st/wa/se
6420	TH Cleaning Servies	2,400	2,400	2,600	2,400	800	2,400	2,400	
6620	Supplies - Office	489	624	1,476	1,000	269	750	1,000	
6710	Travel and Meetings	40	250	263	250	0	100	250	
Total Expenses		73,270	99,432	93,907	82,235	45,487	74,419	80,287	
Dept	Operations -03								
6002	Salaries	26,543	27,595	16,279	72,286	8,772	29,358	61,899	See Salary Worksheet
6010	Payroll Taxes	2,063	2,897	1,281	1,662	618	1,656	2,156	
6020	Health Insurance	5,349	7,656	2,417	8,422	1,317	3,269	3,661	
6023	Dental/Vision Insurance	0	709	22	200	15	77	150	
6024	Allstate Coverage	0	17	0	0	15	52	100	
6025	Life Insurance	8	24	8	24	13	37	50	
6026	Short-Term Disability Insurance	138	188	78	188	28	81	130	
6027	Long-Term Disability Insurance	167	230	76	230	20	57	130	
6030	E 457 Retirement Contribution	766	998	378	842	263	692	1,857	Retirement
6060	Cont. Education, Seminars, Training	130	500	0	1,000	0	250	1,000	Small systems, CDL
6323	Clothing & Uniforms	264	500	425	500	87	500	500	\$500/annum paid bi-annually
6343	Gas, Oil, Diesel Fuel, Etc.	1,854	2,000	2,676	2,000	1,446	2,000	2,000	
6368	Postage	74	200	0	100	0	100	100	
6370	Professional Services	11,281	9,600	14,806	9,600	9,775	18,000	9,600	RH Water-1 day per week
6400	Repair/Maintenance - Building	4,627	1,000	4,989	1,000	2,115	3,000	1,000	
6405	Repair/Maintenance - Equip/Mach	2,832	2,000	1,471	2,000	443	1,000	2,000	
6420	Repair/Maintenance - Sewer Lines	1,013	750	5,955	5,000	166	5,000	5,000	Jet Vac Sewer Lines
6425	Repair/Maintenance - Sewer Plant	13,197	15,000	4,723	30,000	221	15,000	5,000	(2)pumps, hydrovelocity, ventilation
6435	Repair/Maintenance - Vehicles	2,674	2,000	929	2,500	222	2,500	2,500	
6500	Sewer Discharge Permit	2,825	3,000	2,825	3,000	0	3,000	3,000	
6510	Sewer Testing	8,754	4,952	5,512	8,500	2,629	8,500	8,500	
6515	Sludge Removal	15,834	25,000	14,300	30,000	5,980	30,000	30,000	
6615	Supplies - General	3,154	1,000	1,029	5,500	1,407	2,000	5,500	Colorimeter, A2 card spares
6621	Chemicals - Treatment	14,952	25,000	27,645	30,000	25,952	30,000	30,000	Carbon additive may be required
6700	Telephone Expense	6,554	5,400	4,510	4,500	1,154	4,500	4,500	
6710	Travel and Meetings	-	100	37	100	29	100	100	
6720	Utility Expense	51,100	40,000	54,041	40,000	29,044	40,000	40,000	
6730	Asset Management	1,167	1,133	1,202	1,168	1,261	1,261	1,168	Cartegraph
Total Expenses		177,320	179,449	167,614	260,322	92,992	201,999	221,601	

Obj Code	Description	2021	2022		2023			2024	NOTES:
		Actual	Budget	Actual	Budget	YTD - 6-30-23	YEE	Proposed Budget	
	Capital Outlay								
8010	WWTP spare parts	0	0	0	25,000	43,552	43,552	25,000	see PW needs worksheet
8020	Plant Technology Upgrades	0	20,000	25,542	0	2,837	5,000	0	SCADA system upgrade 2022
8070	Transfer to Capital							76,667	Sewer main replacement 2027
8060	Capital Outlay-Vehicles/Equipment	1,545	0	0	0	0	0	0	
	Total Capital Outlay	1,545	20,000	25,542	25,000	46,389	48,552	101,667	
	Revenues:								
	General	408,258	410,500	425,810	420,500	209,641	57,700	518,912	
	Total Revenues	408,258	410,500	425,810	420,500	209,641	57,700	518,912	
	Expenses:								
	General	38,192	39,979	42,729	44,875	31,170	43,764	48,227	
	Administrative	73,270	99,432	93,907	82,235	45,487	74,419	80,287	
	Operations	177,320	179,449	204,834	260,322	92,992	201,990	221,601	
	Capital Outlay	1,545	20,000	25,542	25,000	46,389	48,552	101,667	
	Total Expenses	290,327	338,860	367,012	412,432	216,038	368,725	451,783	
	REVENUE OVER (UNDER) EXPENSES	117,931	71,640	58,798	8,068	(6,397)	(311,025)	67,129	
	Available Working & Restricted Assets	1,234,431	1,306,071	1,293,229	1,301,297	1,286,832	982,204	1,049,333	

The **Stormwater Fund** is being established in budget year 2024 to incorporate revenues from stormwater fees that will be restricted to stormwater system development.

The Stormwater Fund accounts for activities associated with the operation and maintenance, administration, debt service and system improvement functions.

The **Stormwater Fund** accounts for the facilities, which provide for the proper conveyance of domestic, commercial, and industrial stormwater to meet state and federal regulations.

The Stormwater Fund is a Proprietary Fund - Enterprise Fund. A Proprietary Fund uses the accrual basis of accounting. Revenues are recognized in the accounting period in which they are earned. Expenses are recognized when liabilities are incurred. An Enterprise Fund is established to account for the financing of self-supporting activities of the Town, which render services on a user charge basis to the general public.

REVENUES

Table 4-2B: 2024 Revenue

Revenue	January	February	March	April	May	June	July	August	September	October	November	December	Totals
Number of Residential Storm Sewer ERT's	436	436	436	436	436	437	437	437	437	437	437	437	
Base Rate	\$ 4,360.83	\$ 4,361.67	\$ 4,362.50	\$ 4,363.33	\$ 4,364.17	\$ 4,365.00	\$ 4,365.83	\$ 4,366.67	\$ 4,367.50	\$ 4,368.33	\$ 4,369.17	\$ 4,370.00	\$ 52,385.00
Area Charge	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Metered Revenue	\$ 4,360.83	\$ 4,361.67	\$ 4,362.50	\$ 4,363.33	\$ 4,364.17	\$ 4,365.00	\$ 4,365.83	\$ 4,366.67	\$ 4,367.50	\$ 4,368.33	\$ 4,369.17	\$ 4,370.00	\$ 52,385.00
Revenue Per ERT	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 120.00
Number of Commercial Storm Sewer ERT's	170	170	170	170	170	170	170	171	171	171	171	171	
Base Rate	\$ 2,549.60	\$ 2,550.85	\$ 2,552.10	\$ 2,553.35	\$ 2,554.60	\$ 2,555.85	\$ 2,557.10	\$ 2,558.35	\$ 2,559.60	\$ 2,560.85	\$ 2,562.10	\$ 2,563.35	\$ 30,677.70
Area Charge	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Metered Revenue	\$ 2,549.60	\$ 2,550.85	\$ 2,552.10	\$ 2,553.35	\$ 2,554.60	\$ 2,555.85	\$ 2,557.10	\$ 2,558.35	\$ 2,559.60	\$ 2,560.85	\$ 2,562.10	\$ 2,563.35	\$ 30,677.70
Revenue Per ERT	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00	\$ 180.00
Total Revenue	\$ 6,910.43	\$ 6,912.52	\$ 6,914.60	\$ 6,916.68	\$ 6,918.77	\$ 6,920.85	\$ 6,922.93	\$ 6,925.02	\$ 6,927.10	\$ 6,929.18	\$ 6,931.27	\$ 6,933.35	\$ 83,062.70

EXPENDITURES

Table 4-2C: 2024 Expenses

Expenses	January	February	March	April	May	June	July	August	September	October	November	December	Totals
Maintenance Costs	\$ 429.17	\$ 429.17	\$ 429.17	\$ 429.17	\$ 429.17	\$ 429.17	\$ 429.17	\$ 429.17	\$ 429.17	\$ 429.17	\$ 429.17	\$ 429.17	\$ 5,150.00
Administrative Costs	\$ 1,287.50	\$ 1,287.50	\$ 1,287.50	\$ 1,287.50	\$ 1,287.50	\$ 1,287.50	\$ 1,287.50	\$ 1,287.50	\$ 1,287.50	\$ 1,287.50	\$ 1,287.50	\$ 1,287.50	\$ 15,450.00
Clark Street Stormwater Project	\$ 4,414.31	\$ 4,414.31	\$ 4,414.31	\$ 4,414.31	\$ 4,414.31	\$ 4,414.31	\$ 4,414.31	\$ 4,414.31	\$ 4,414.31	\$ 4,414.31	\$ 4,414.31	\$ 4,414.31	\$ 52,971.75
Campbell Street Stormwater Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
McIntyre Street Stormwater Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Southwest Pond	\$ 5,832.67	\$ 5,832.67	\$ 5,832.67	\$ 5,832.67	\$ 5,832.67	\$ 5,832.67	\$ 5,832.67	\$ 5,832.67	\$ 5,832.67	\$ 5,832.67	\$ 5,832.67	\$ 5,832.67	\$ 69,992.00
7th Street Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Southeast Pond and Outfall	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering Design	\$ 10,625.00	\$ 10,625.00	\$ 10,625.00	\$ 10,625.00	\$ 10,625.00	\$ 10,625.00	\$ 10,625.00	\$ 10,625.00	\$ 10,625.00	\$ 10,625.00	\$ 10,625.00	\$ 10,625.00	\$ 127,500.00
Engineering Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenses	\$ 22,588.65	\$ 22,588.65	\$ 22,588.65	\$ 22,588.65	\$ 22,588.65	\$ 22,588.65	\$ 22,588.65	\$ 22,588.65	\$ 22,588.65	\$ 22,588.65	\$ 22,588.65	\$ 22,588.65	\$ 271,063.75

PROJECTS

6-1A: Storm Sewer and Collection System Improvements						Year	2022	2023	2024	2025	2026	2027	2028
No.	Storm Sewer and Collection System Improvements	Total Cost	Responsible Cost	Years Cash Funded	Financed?	Project Year							
1	Clark Street Stormwater Project	\$ 1,059,435	\$ 105,944	2		2024	\$ -	\$ -	\$ 52,972	\$ 52,972	\$ -	\$ -	\$ -
2	Campbell Street Stormwater Project	\$ 1,113,028	\$ 111,303	1		2026	\$ -	\$ -	\$ -	\$ -	\$ 111,303	\$ -	\$ -
3	McIntyre Street Stormwater Project	\$ 1,275,463	\$ 127,546	1		2027	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 127,546	\$ -
4	Southwest Pond	\$ 699,920	\$ 69,992	1		2024	\$ -	\$ -	\$ 69,992	\$ -	\$ -	\$ -	\$ -
5	7th Street Improvements	\$ 2,746,315	\$ 274,632	3		2028	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 91,544
6	Southeast Pond and Outfall	\$ 1,163,500	\$ 116,350	2		2030	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Engineering Design	\$ 255,000	\$ 255,000	2		2024	\$ -	\$ -	\$ 127,500	\$ 127,500	\$ -	\$ -	\$ -
8	Engineering Design	\$ 225,000	\$ 225,000	3		2028	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000
Total	8 Projects	\$ 8,537,661	\$ 1,285,766				\$ -	\$ -	\$ 257,978	\$ 191,300	\$ 121,320	\$ 142,852	\$ 191,525

Clark Street storm sewer and West Pond including total design for Clark, Campbell, McIntyre, and West Pond	2024 through mid-2025
Construction for Campbell storm sewer including connection to West Pond	2026
Construction for McIntyre storm sewer	2027
Design and construction for remaining CLP storm drainage projects	2028 through mid-2030

STORMWATER FUND 08

	A	B	C	D	E	F	G	H	I	J
1			2021	2022			2023		2024	
2	Code	Description	Actual	Budget	Actual	Budget	YTD - 6-30-23	YEE	Proposed Budget	NOTES
3	Dept	General-01								
4		REVENUES:								
5	4670	Stormwater Development Fees							0	
6	4680	Stormwater User Fees							83,063	residential-commercial ERT's
7	4700	Grants							0	
8	4720	Late Fee							0	
9	4920	Earnings on Deposits & Investments							0	
10		Total Revenues	-	-	-	-	-	-	83,063	
11		EXPENSES:								
12	6040	Workmen's Compensation							0	
13	6101	Auditing							0	
14	6105	Bank Charges							0	
15	6106	Credit Card Charges							0	
16	6110	Legal Services							0	
17	6120	Publishing							0	
18	6125	Web Publishing							0	
19	6130	Insurance - Property/Casualty/Liability							0	
20	6333	Dues/Subscriptions							0	
21	6370	Caselle							0	
22	6372	IT Services							0	
23		Total Expenses	-	-	-	-	-	-	0	
24		CAPITAL OUTLAY:								
25	801	Capital Outlay---Clark Street Stormwater Project	0	0	0	0	0	0	52,972	Project dates 2024-2025
26	8020	Capital Outlay--Southwest pond							69,992	Retention facility, Civic Circle
27		Total Capital Outlay	0	0	0	0	0	0	122,964	
28	Dept	Administrative-02								
29		BEGINNING FUND BALANCE		-	-	-	-	-		
30		Expenses:								
31	6002	Salaries							15,450	Admin staff and PW Director
32	6010	Payroll Taxes							1,174	
33	6020	Health Insurance							4,770	
34	6023	Dental/Vision Insurance							414	
35	6024	Allstate Coverage							100	
36	6025	Life Insurance							90	

STORMWATER FUND 08

	A	B	C	D	E	F	G	H	I	J
37	6026	Short-Term Disability Insurance							250	
38	6027	Long-Term Disability Insurance							250	
39	6030	E 457 Retirement Contribution							464	
40	6333	Dues & Subscriptions							0	
41	6368	Postage							0	
42	6620	Supplies - Office							0	
43	6710	Travel and Meetings							0	
44		Total Expenses	-	-	-	-	-	-	22,962	
45	Dept	Operations-03								
46		Expenses:								
47	6002	Salaries							0	
48	6010	Payroll Taxes							0	
49	6020	Health Insurance							0	
50	6023	Dental/Vision Insurance							0	
51	6024	Allstate Coverage							0	
52	6025	Life Insurance							0	
53	6026	Short-Term Disability Insurance							0	
54	6027	Long-Term Disability Insurance							0	
55	6030	E 457 Retirement Contribution							0	
56	6060	Cont. Education, Seminars, Training							0	
57	6323	Clothing & Uniforms							0	
58	6343	Gas, Oil, Diesel Fuel, Etc.							0	
59	6368	Postage							0	
60	6370	Professional Services							0	
61	6405	Repair/Maintenance - Equip/Mach							127,500	Engineering and Design
62	6440	Repair/Maintenance - Stormwater Lines							2,575	estimated annual costs
63	6435	Repair/Maintenance - Vehicles							2,575	estimated annual costs
64	6510	Water Quality Testing							0	
65	6615	Supplies - General							0	
66	6700	Telephone Expense							0	
67	6710	Travel and Meetings							0	
68	6720	Utility Expense							0	
69	6815	Asset Management							0	
70		Total Expenses	-	-	-	-	-	-	132,650	
71	8060	Transfer to Capital								
72	8080	Capital Outlay-Vehicles/Equipment								
73		Total Capital Outlay	0	0	0	0	0	0	0	

STORMWATER FUND 08

[illegible]

2024 HOLIDAYS

New Year's Day	January 1, 2024 (Monday)
President's Day	February 19, 2024 (Monday)
Memorial Day	May 27, 2024 (Monday)
Independence Day	July 4, 2024 (Thursday)
Labor Day	September 2, 2024 (Monday)
Veteran's Day	November 11, 2024 (Monday)
Thanksgiving Day	November 28, 2024 (Thursday)
Friday after Thanksgiving	November 29, 2024 (Friday)
Christmas Eve Day	December 24, 2024 (Tuesday)
Christmas Day	December 25, 2024 (Wednesday)
Individual Employee's Birthday	TBD

The Town Hall will be closed on the holidays listed above excluding birthday.

When a holiday or birthday falls on a Sunday, the following Monday shall be observed as the holiday. When the holiday or birthday falls on a Saturday, the preceding Friday shall be observed as the holiday.

	A	B
2	2024 FEE SCHEDULE	
3		
4	SEWER: residential/commercial	
5	Monthly (Base Rate is Determined by size of Water Tap)	
6	Base Rate 5/8" Tap	\$31.50
7	Base Rate 3/4" Tap	\$47.10
8	Base Rate 1" Tap	\$78.40
9	Base Rate 1 1/2" Tap	\$156.10
10	Base Rate 2" Tap	\$280.10
11	Base Rate 3" Tap	\$471.30
12		
13	User Rate(1K water winter usage)	\$7.25
14		
15	Sewer Tap Fee	
16	5/8" Tap	\$4,000.00
17	3/4" Tap	\$6,000.00
18	1" Tap	\$10,000.00
19	1 1/2" Tap	\$20,000.00
20	2" Tap	\$32,000.00
21	3" Tap	\$60,000.00
22		
23	WATER:	
24	Monthly	
25	Base Rate 5/8" Tap	\$27.50
26	Base Rate 3/4" Tap	\$35.28
27	Base Rate 1" Tap	\$58.80
28	Base Rate 1 1/2" Tap	\$117.60
29	Base Rate 2" Tap	\$205.80
30	Base Rate 3" Tap	\$352.79
31	Base Rate 4" Tap and above	TBD by engineering
32		
33	Tiered User Rates (Residential)	
34	0-7,000 gallons	\$3.00

	A	B
35	7,001-13,000 gallons	\$5.00
36	13,001-20,000 gallons	\$8.00
37	20,001 over	\$12.00
38		
39	User Rates (Commercial/Industrial)	
40	Flat rate per 1000 gallons	\$10.00
41	Commercial Base Rates	
42	Base Rate 5/8" tap	\$23.90
43	Base Rate 3/4" tap	\$35.30
44	Base Rate 1" tap	\$58.80
45	Base Rate 1 1/2" tap	\$117.60
46	Base Rate 2" tap	\$205.80
47	Base Rate 3" tap	\$352.80
48		
49	Late Fee	\$15.00
50	Tag Fee	\$10.00
51	Water Reinstatement Fee	\$35.00
52		
53	Water Tap Fee - 5/8" Meter	\$7,000.00
54	Water Tap Fee - 3/4" Meter	\$9,500.00
55	Water Tap Fee - 1" Tap	\$15,500.00
56	Water Tap Fee - 1 1/2" Tap	\$29,000.00
57	Water Tap Fee - 2" Tap	\$46,000.00
58	Water Tap Fee - 3" and Above	Negotiated with CWCWD
59	Meter Fee 5/8" Meter	\$175.00
60	Meter Fee above 5/8" Tap	Actual Cost
61		
62	Use of Fire Hydrants by private parties for the	
63	sale and use of potable water.	\$1,500.00 hydrant meter deposit
64	Hydrants usage charge	\$130 (monthly)
65	per thousand gallon charge	\$12.50 per 1000 gallons
66	all charges deducted from deposit	\$18.00 per 1000 gallons for oil and gas
67		

	A	B
68	STORM WATER:	
69	Residential Base Rate	\$10.00
70	Commercial Base Rate	\$15.00
71		
72	TRASH:	
73	Regular	\$15.00
74	2nd Toter	\$12.00
75	Trash Dumpster (on street for construction/cleaning)	\$50/30 day maximum
76	Must have 36" high safety cones at each corner of dumpster and approval required by Town staff	
77		
78	BUILDING PERMIT:	
79	Safebuilt FEES as set forth in the Uniform Building Code Fee Schedule including Plan Check Fees	
80	TOWN SURCHARGE	20% of Safebuilt Fee
81	SITE PLAN REVIEW FEE - (Commercial/Industrial)	\$1,500.00
82	ADMINISTRATIVE FEE (New Construction)	\$150.00
83	Building Material Use Tax	3.0%
84		based on 50% valuation or materials
85		
86	Right-Of-Way Use	
87	Standard Permit	
88	Application and Review--Standard	\$150.00
89	Application and Review--Annual	\$300.00
90	Right of way annual use fee (non-pipeline)	\$250.00
91	Right of way annual use fee (pipeline)	\$1,000.00
92	Road Bore	
93	Bore Crossing w/ both pits outside ROW	
94	a) Line outside diameter < 12"	\$50.00 + \$0.30/LF
95	b) Line outside diameter 12" to 20"	\$75.00 + \$0.30/LF
96	c) Line outside diameter >20"	\$100.00 + \$0.30/LF
97	Bore Crossing w/ one (1) or both pits within ROW	
98	a) Line outside diameter < 12"	\$75.00 + \$0.30/LF
99	b) Line outside diameter 12" to 20"	\$100.00 + \$0.30/LF
100	c) Line outside diameter >20"	\$125.00 + \$0.30/LF

	A	B
101	Bore parallel in ROW outside of Roadway	
102	a) Line outside diameter < 12"	\$25.00 + \$0.30/LF
103	b) Line outside diameter 12" to 20"	\$50.00 + \$0.30/LF
104	c) Line outside diameter >20"	\$75.00 + \$0.30/LF
105	Work Within a Hard Surface Roadway	
106	Open cut Asphalt, Chipseal, Concrete	\$5.00/SF Minimum \$100.00
107	Trench w/structural fill or flowable fill	\$2.00/sf
108	Test hole/pot hole	\$50.00/each
109	Work Within a Gravel Roadway	
110	Open cut Gravel Surface	\$2.50/SF Minimum \$50.00
111	Trench w/structural fill or flowable fill	\$2.00/sf
112	Test hole/pot hole	\$50.00/each
113	Work in ROW Outside of Roadway	
114	a) Trench or cable width up to 12"	\$0.30/LF
115	b) Trench or cable width 12" to 20"	\$0.60/LF
116	c) Trench or cable width > 20"	\$0.90/LF
117	Test hole/pot hole	\$10.00/each
118	Above ground occupation within ROW	\$0.25/LF Minimum \$50.00
119	New Appurtenance (meters,vaults,poles, etc.)	
120	3 sq/ft or less	\$50/each
121	Greater than 3 sq/ft	\$175/each
122	Abandoning/retiring line in ROW	\$75/each
123	12" or less in diameter	\$75.00 + \$0.50/ LF
124	12" or more in diameter	\$150.00 + \$0.50/ LF
125	Working Prior to Permit Approval	
126	Emergency repairs excluded	as determined by Public Works Director
127	Failure to obtain a Permit	Total of all fees X days delinquent
128	Safety violation	\$500
129	Inspection outside normal work hours (determined by PW Dir.)	\$100.00/hr, two hour minimum

	A	B
130	Re-inspection	\$50.00/hr, two hour minimum
131	Permit revision	\$75.00
132	Permit extension	\$150.00
133		
134	<u>DEVELOPMENT FEES:</u>	
135	PRELIMINARY PLAT	\$100.00+\$10.00/unit
136	FINAL PLAT	\$400.00+\$5.00/unit
137	DEVELOPER REIMBURSES TOWN FOR ALL EXPENSES INCURRED DUE TO THE	
138	DEVELOPMENT ie, Legal, Engineering, Planning, Publishing, etc.	
139		
140	Application for Connections; Permits	
141	Residential Subdivision Design Actual cost - requires an \$1,800 deposit	
142	Commercial Development Design Actual cost - requires an \$1,800 deposit	
143	Individual Building Design Actual cost - requires a \$500.00 deposit	
144		
145	<u>ROAD DEVELOPMENT FEES:</u>	
146	SINGLE FAMILY>2,500 Sq. Ft.	\$880.00
147	SINGLE FAMILY 1,500-2500 Sq. Ft.	\$720.00
148	SINGLE FAMILY<1,500 Sq. Ft.	\$575.00
149	MULTI-FAMILY HOME	\$477.00
150	MOBILE HOME	\$381.00
151	RETAIL/COMMERCIAL	.5% of Construction
152	OFFICE/INSTITUTIONAL	1% of Construction
153	INDUSTRIAL	2.5% of Construction
154	<i>Gross square feet for commercial uses includes the total square footage for all primary and accessory</i>	
155	<i>structures</i>	
156		
157	<u>DRAINAGE FEES:</u>	
158	EACH UNDEVELOPED LOT =< 10,000 SQ. FT.	\$300.00
159	OVER 10,000 SQ. FT. - COMMERCIAL/INDUSTRIAL	\$300 + .04/sq ft > 10,000 sq. ft.
160	OVER 10,000 SQ. FT. - NON-COMM./INDUS.	\$300 + .03/sq ft > 10,000 sq. ft.
161		
162	<i>No fee shall be charged for an open space or water detention/retention area. The foregoing fees shall be the</i>	

	A	B
163	<i>minimum required fees. For areas with serious drainage requirements, remediation may be required</i>	
164	<i>or drainage fees may be increased up to 100% of the foregoing fees.</i>	
165		
166	<u>PARK DEVELOPMENT FEES:</u>	
167	RESIDENTIAL LOTS	\$850.00
168	NON-RESIDENTIAL LOT FOR	
169	10,000 SQ. FT. OF LOT SPACE	\$200.00
170		
171	<u>OVERLOT GRADING PLAN REVIEW FEES:</u>	
172	50 CUBIC YARDS OF LESS	NO FEE
173	51 TO 100 CUBIC YARDS	\$23.50
174	101 TO 1,000 CUBIC YARDS	\$37.00
175	1,001 TO 10,000 CUBIC YARDS	\$49.25
176	10,001 TO 100,000 CUBIC YARDS	\$49.25 FOR THE FIRST 10,000 PLUS \$24.50 FOR EACH
177		ADDITIONAL 10,000 OF FRACTION THEREOF
178	100,001 TO 200,000 CUB YARDS	\$269.75 FOR THE FIRST 100,000 PLUS \$13.25 FOR EACH
179		ADDITIONAL 10,000 OF FRACTION THEREOF
180	200,001 CUBIC YARDS OR MORE	\$402.25 FOR THE FIRST 200,000 PLUS \$7.25 FOR EACH
181		ADDITIONAL 10,000 OF FRACTION THEREOF
182		
183	<u>OVERLOT GRADING PERMIT FEES:</u>	
184	50 CUBIC YARDS OR LESS	\$23.50
185	51 TO 100 CUBIC YARDS	\$37.00
186	101 TO 1,000 CUBIC YARDS	\$37.00 FOR THE FIRST 100 PLUS \$17.50 FOR EACH
187		ADDITIONAL 100 OF FRACTION THEREOF
188	1,001 TO 10,000 CUBIC YARDS	\$194.50 FOR THE FIRST 1,000 PLUS \$14.50 FOR EACH
189		ADDITIONAL 1,000 OF FRACTION THEREOF
190	10,001 TO 100,000 CUBIC YARDS	\$325.00 FOR THE FIRST 10,000 PLUS \$66.00 FOR EACH
191		ADDITIONAL 10,000 OF FRACTION THEREOF
192	100,001 CUBIC YARDS OR MORE	\$919.00 FOR THE FIRST 100,000 PLUS \$36.50 FOR EACH
193		ADDITIONAL 10,000 OF FRACTION THEREOF
194		
195	<u>COST AGREEMENT DEPOSITS</u>	<u>Deposit Amount</u>

	A	B
196	Boundary Line Adjustment (administrative process)	\$500.00
197	Annexation	\$5,000.00
198	Initial Zoning and Outline Development Plan	\$15,000.00
199	Rezoning/Outline Development Plan Amendment	\$15,000.00
200	Preliminary Development Plan/Preliminary Plat	\$15,000.00
201	Final Development Plan/Final Plat	\$15,000.00
202	Oil and Gas Conditional Use	\$15,000.00
203	Minor Subdivision Plat	\$7,500.00
204	Use by Special Review/Conditional Use Review	\$5,000.00
205	Site Plan Review	\$7,500.00
206	Cell Tower Conditional Use	\$5,000.00
207	Temporary Use Review	\$1,000.00
208	Variance Request - Simple	\$1,000.00
209	Variance Request - Complex	\$2,500.00
210	Metropolitan/Special District Service Plan Review	\$15,000.00
211	Amended Service Plan Review	\$2,000.00
212	Zoning Amendment	\$2,500.00
213	Vacation of Right of Way	\$2,500.00
214	Gravel/Mining Conditional Use	\$10,000.00
215	Sign Permit (Commercial)	\$500 plus use tax
216	Fence Permits	\$100 admin fee plus use tax
217	Waiver	\$1,000.00
218		
219	<u>PUBLIC WORKS - MISCELLANEOUS:</u>	
220	TOWN EMPLOYEE/EQUIPMENT	
221	TO MOW WEEDS/CLEAN TRASH	\$150.00/hour/per employee
222	Property Abatement by Town	
223	Abatement Inspection Fee (the greater of) 5.00%	
224	Abatement of Property Actual Cost	
225	Collection Cost 10% of Actual Cost	
226		
227	METER TESTING (CUSTOMER REQUEST)	\$100.00
228	INTERFERING WITH OR BYPASS OF METERS	\$50.00

	A	B
229	(OBSTRUCTED METER CHARGE)	
230		
231	CLERK RELATED FEES	
232	<u>COURT FEES:</u>	
233	COURT COSTS	\$25.00
234	VALE SURCHARGE	\$40.00
235	STAY OF EXECUTION FEE	\$25.00 after 10 days
236	1st FAILURE TO COMPLY (FTA/FTP)	\$15
237	2nd FAILURE TO COMPLY (FTA/FTP)	\$30
238	SHOW CAUSE ORDER	\$25
239	BENCH WARRANT	\$75
240	DEFERRED SENTENCE/PROSECUTION	\$50
241	PAYMENT ARRANGEMENT LATE FEE	\$10/MONTHLY
242	DEFAULT/COLLECTIONS	\$25.00
243	Credit card transactions will be charged a fee beginning 1/1/24	
244		
245	<u>LICENSES (annual):</u>	
246	BUSINESS LICENSE - Less than 1,000 sq ft	\$25.00
247	More than 1,000 sq ft	\$50.00
248	Storage/Warehouse	\$100.00
249	Industrial	\$150.00
250	SALES TAX LICENSE	\$25.00
251	SOLICITOR'S LICENSE	\$100 with a \$25 badge deposit
252		
253	GENERAL CONTRACTOR	\$80.00
254	LIMITED CONSTRUCTOR - MASTER PLUMBER	\$30.00
255	LIMITED CONTRACTOR - HEATING AND VENTILATION	\$60.00
256	SPECIAL CONTRACTOR	\$30.00
257	TRADESMAN	\$30.00
258	SIGNS/GLAZIERS	\$25.00
259	PAWN SHOPS/BROKERS	\$500.00
260		
261	<u>DOG LICENSE:</u>	

	A	B
262	ALTERED	\$10.00
263	UNALTERED	\$20.00
264	TAG REPLACEMENT	\$2.00
265	DOG IMPOUND FEE	\$150.00 + Costs
266	Two year licenses are available with two year rabies vaccination at \$20 and \$40	
267		
268	<u>LIQUOR LICENSE: LOCAL/STATE :</u>	
269	Please see Town Clerk for updated fee schedule from the Colorado Dept of Revenue	
270		
271	<u>OCCUPATIONAL FEES:</u>	
272	MALT, VINOUS, SPIRITOUS LIQUOR	\$250.00
273	GAMING DEVICES	\$25.00 PER DEVICE
274		
275	<u>MISCELLANEOUS:</u>	
276	SPECIAL TRUSTEE MTG.	\$250.00
277	SPECIAL PLANNING COMMISSION MTG.	\$200.00
278	SPECIAL COMMITTEE MTG.	\$50.00
279	COMMUNITY CENTER RENTAL	TBD
280	PARK RESERVATION	\$100 deposit, \$25 4 hr rental, \$40 full day rental
281		Non-Resident \$100 deposit, \$50 4 hr rental, \$80 full day rental
282	COPY OF TOWN BUDGET	\$.25/per page
283	COPY OF AUDIT	\$.25/per page
284	COPY OF COMPREHENSIVE PLAN	\$.25/per page
285	COPY OF STREET DESIGN CRITERIA	\$.25/per page
286	COPY OF STORM DRAINAGE DESIGN CRITERIA	\$.25/per page
287	COPY OF SEWER SYSTEM SPECIFICATIONS	\$.25/per page
288	COPY OF WATER SYSTEM SPECIFICATIONS	\$.25/per page
289	COPIES (B&W only)	\$0.25/ COPY
290	RETURNED CHECK FEE	\$20.00
291	POLICE DEPARTMENT REPORTS	\$5 INITIAL REPORT FEE PLUS \$0.25 PER PAGE
292	VIN INSPECTIONS FOR COMMERCIAL/NON-RESIDENTS	\$15.00
293		
294		

	A	B
295	COLORADO OPEN RECORDS ACT (CORA) REQUESTS	Maximum allowable by Colorado law
296	COLORADO OPEN RECORDS ACT (CORA) RESEARCH	Maximum allowable by Colorado law

Resolution 2023-0032

A RESOLUTION SUMMARIZING REVENUES AND EXPENDITURES FOR EACH FUND AND ADOPTING A BUDGET FOR THE TOWN OF KERSEY, COLORADO FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY, 2024 AND ENDING ON THE LAST DAY OF DECEMBER, 2024.

WHEREAS, the Board of Trustees of the Town of Kersey has appointed Julie Piper, Town Clerk to 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 open for inspection by the public at a designated place, a public hearing was held December 12, 2023 and interested taxpayers were given the opportunity to file or register any objections to said proposed budget, and;

WHEREAS, whatever increases may have been made in the expenditure, like increases were added to the revenues so that the budget remains in balance as required by law.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE TOWN OF KERSEY.

Section 1. That the budget as submitted amended and attached to this resolution was approved and adopted as the budget of the Town of Kersey for the year stated above.

Section 2. That the budget hereby approved and adopted shall be signed by the Mayor, and made a part of the public records of the Town.

PASSED, ADOPTED AND APPROVED, this 12th day of December 2023.

Signed:


Gary Lagrimante, Mayor

ATTEST:


Julie Piper, Town Clerk

RESOLUTION 2023-0031

A RESOLUTION APPROPRIATING SUMS OF MONEY FOR THE VARIOUS FUNDS AND SPENDING AGENCIES, IN THE AMOUNT AND FOR THE PURPOSES AS SET FORTH BELOW, FOR THE TOWN OF KERSEY, COLORADO FOR THE 2024 BUDGET YEAR.

WHEREAS, the Board of Trustees has adopted the annual budget in accordance with the Local Government Budget law on December 12, 2023 and;

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

WHEREAS, it is not only required by law but also necessary to appropriate the revenues provided in the budget to an dfor the purposes described below, so as not to impair the operations for the Town.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE TOWN OF KERSEY, COLORADO: That the following sums are hereby appropriated from the fund balances of each fund for the purposes stated:


General Fund	\$5,356,606
Street Fund	\$479,069
Capital Fund	\$0
Conservation Trust Fund	\$10,000
Water Fund	\$620,318
Sewer Fund	\$451,570

PASSED, ADOPTED AND APPROVED, this 12th day of December 2023.

Signed:


Gary Lagrimanta, Mayor

Attest:


Julie Piper, Town Clerk

RESOLUTION NO 2023-0030

A RESOLUTION ESTABLISHING A FEE SCHEDULE SETTING
FORTH FEES FOR SERVICES AND CONSOLIDATING INTO
THIS RESOLUTION THE FEES AND CHARGES FOR
SERVICES PERFORMED BY THE TOWN OF KERSEY,
EFFECTIVE JANUARY 1, 2024

BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE TOWN OF KERSEY,
WELD COUNTY, COLORADO.

Section 1. This Resolution establishes a fee schedule which is a consolidation of fees charge by the Town of Kersey as required by various Ordinances by the Town of Kersey and fees charged for services provided by the Town of Kersey.

Section 2. There are utility rate increases in the water fund and sewer fund for budget year 2024 due to rate study performed by RG Associates.
Storm Water fee will be added to fund storm water development.

Section 3. After effective date of this Resolution the following fees shall be charged for the service.

<u>SEWER:</u> residential/commercial	
Monthly (Base Rate is Determined by size of Water Tap)	
Base Rate 5/8" Tap	\$31.50
Base Rate 3/4" Tap	\$47.10
Base Rate 1" Tap	\$78.40
Base Rate 1 1/2" Tap	\$156.10
Base Rate 2" Tap	\$280.10
Base Rate 3" Tap	\$471.30

User Rate(1K water winter usage)	
\$7.25	
Sewer Tap Fee	
5/8" Tap	\$4,000.00
3/4" Tap	\$6,000.00
1" Tap	\$10,000.00
1 1/2" Tap	\$20,000.00
2" Tap	\$32,000.00
3" Tap	\$60,000.00

<u>WATER:</u>	
Monthly	
Base Rate 5/8" Tap	\$27.50
Base Rate 3/4" Tap	\$35.28
Base Rate 1" Tap	\$58.80
Base Rate 1 1/2" Tap	\$117.60
Base Rate 2" Tap	\$205.80
Base Rate 3" Tap	\$352.79
Base Rate 4" Tap and above	TBD by engineering

Tiered User Rates (Residential)	
0-7,000 gallons	\$3.00
7,001-13,000 gallons	\$5.00
13,0001-20,000 gallons	\$8.00
20,0001 over	\$12.00

User Rates (Commercial/Industrial)

Flat rate per 1000 gallons

Commercial Base Rates

Base Rate 5/8" tap	\$23.90
Base Rate 3/4" tap	\$35.30
Base Rate 1" tap	\$58.80
Base Rate 1 1/2" tap	\$117.60
Base Rate 2" tap	\$205.80
Base Rate 3" tap	\$352.80

Late Fee

Tag Fee

Water Reinstatement Fee

\$15.00
\$10.00
\$35.00

Water Tap Fee - 5/8" Meter

\$7,000.00

Water Tap Fee - 3/4" Meter

\$9,500.00

Water Tap Fee - 1" Tap

\$15,500.00

Water Tap Fee - 1 1/2" Tap

\$29,000.00

Water Tap Fee - 2" Tap

\$46,000.00

Water Tap Fee - 3" and Above

Negotiated with CWCWD

Meter Fee 5/8" Meter

\$175.00

Meter Fee above 5/8" Tap

Actual Cost

Use of Fire Hydrants by private parties for the sale and use of potable water.

\$1,500.00 hydrant meter deposit

\$130 (monthly)

Hydrants usage charge per thousand gallon charge

\$12.50 per 1000 gallons

all charges deducted from deposit

\$18.00 per 1000 gallons for oil and gas

STORM WATER:

Residential Base Rate

\$10.00

Commercial Base Rate

\$15.00

TRASH:

Regular

\$15.00

2nd Toter

\$12.00

Trash Dumpster (on street for construction/cleaning)

\$50/30 day maximum

Must have 36" high safety cones at each corner of dumpster and approval required by Town staff

BUILDING PERMIT:

Safebuilt FEES as set forth in the Uniform Building Code Fee Schedule including Plan Check Fees

TOWN SURCHARGE

20% of Safebuilt Fee

SITE PLAN REVIEW FEE - (Commercial/Industrial)

\$1,500.00

ADMINISTRATIVE FEE (New Construction)

\$150.00

Building Material Use Tax

3.0%

based on 50% valuation or materials

Right-Of-Way Use

Standard Permit

Application and Review--Standard

\$150.00

Application and Review--Annual

\$300.00

Right of way annual use fee (non-pipeline)

\$250.00

Right of way annual use fee (pipeline)

\$1,000.00

Road Bore

Bore Crossing w/ both pits outside ROW

a) Line outside diameter < 12"

\$50.00 + \$0.30/LF

b) Line outside diameter 12" to 20"

\$75.00 + \$0.30/LF

c) Line outside diameter >20"		\$100.00 + \$0.30/LF
Bore Crossing w/ one (1) or both pits within ROW		
a) Line outside diameter < 12"		\$75.00 + \$0.30/LF
b) Line outside diameter 12" to 20"		\$100.00 + \$0.30/LF
c) Line outside diameter >20"		\$125.00 + \$0.30/LF
Bore parallel in ROW outside of Roadway		
a) Line outside diameter < 12"		\$25.00 + \$0.30/LF
b) Line outside diameter 12" to 20"		\$50.00 + \$0.30/LF
c) Line outside diameter >20"		\$75.00 + \$0.30/LF
Work Within a Hard Surface Roadway		
Open cut Asphalt, Chipseal, Concrete		\$5.00/SF Minimum \$100.00
Trench w/structural fill or flowable fill		\$2.00/sf
Test hole/pot hole		\$50.00/each
Work Within a Gravel Roadway		
Open cut Gravel Surface		\$2.50/SF Minimum \$50.00
Trench w/structural fill or flowable fill		\$2.00/sf
Test hole/pot hole		\$50.00/each
Work in ROW Outside of Roadway		
a) Trench or cable width up to 12"		\$0.30/LF
b) Trench or cable width 12" to 20"		\$0.60/LF
c) Trench or cable width > 20"		\$0.90/LF
Test hole/pot hole		\$10.00/each
Above ground occupation within ROW		
New Appurtenance (meters,vaults,poles, etc.)		
3 sq/ft or less		\$0.25/LF Minimum \$50.00
Greater than 3 sq/ft		\$50/each
Abandoning/retriving line in ROW		
12" or less in diameter		\$175/each
12" or more in diameter		\$75/each
Working Prior to Permit Approval		
Emergency repairs excluded		\$75.00 + \$0.50/ LF
Failure to obtain a Permit		\$150.00 + \$0.50/ LF
Safety violation		
Inspection outside normal work hours (determined by PW Dir.)		
Re-inspection		
Permit revision		
Permit extension		

as determined by Public Works Director
Total of all fees X days deliquent

DEVELOPMENT FEES:	
PRELIMINARY PLAT	\$100.00+\$10.00/unit
FINAL PLAT	\$400.00+\$5.00/unit

DEVELOPER REIMBURSES TOWN FOR ALL EXPENSES INCURRED DUE TO THE DEVELOPMENT ie, Legal, Engineering, Planning, Publishing, etc.

Application for Connections; Permits
Residential Subdivision Design Actual cost - requires an \$1,800 deposit
Commercial Development Design Actual cost - requires an \$1,800 deposit
Individual Building Design Actual cost - requires a \$500.00 deposit

ROAD DEVELOPMENT FEES:	
SINGLE FAMILY>2,500 Sq. Ft.	\$880.00
SINGLE FAMILY 1,500-2500 Sq. Ft.	\$720.00
SINGLE FAMILY<1,500 Sq. Ft.	\$575.00
MULTI-FAMILY HOME	\$477.00
MOBILE HOME	\$381.00
RETAIL/COMMERCIAL	.5% of Construction
OFFICE/INSTITUTIONAL	1% of Construction

INDUSTRIAL

2.5% of Construction

Gross square feet for commercial uses includes the total square footage for all primary and accessory structures

DRAINAGE FEES:

EACH UNDEVELOPED LOT =< 10,000 SQ. FT.
OVER 10,000 SQ. FT. - COMMERCIAL/INDUSTRIAL
OVER 10,000 SQ. FT. - NON-COMM./INDUS.

\$300.00
\$300 + .04/sq ft > 10,000 sq. ft.
\$300 + .03/sq ft > 10,000 sq. ft.

No fee shall be charged for an open space or water detention/retention area. The foregoing fees shall be the minimum required fees. For areas with serious drainage requirements, remediation may be required or drainage fees may be increased up to 100% of the foregoing fees.

PARK DEVELOPMENT FEES:

RESIDENTIAL LOTS
NON-RESIDENTIAL LOT FOR
10,000 SQ. FT. OF LOT SPACE

\$850.00
\$200.00

OVERLOT GRADING PLAN REVIEW FEES:

50 CUBIC YARDS OF LESS
51 TO 100 CUBIC YARDS
101 TO 1,000 CUBIC YARDS
1,001 TO 10,000 CUBIC YARDS
10,001 TO 100,000 CUBIC YARDS
100,001 TO 200,000 CUB YARDS
200,001 CUBIC YARDS OR MORE

NO FEE
\$23.50
\$37.00
\$49.25
\$49.25 FOR THE FIRST 10,000 PLUS \$24.50 FOR EACH
ADDITIONAL 10,000 OF FRACTION THEREOF
\$269.75 FOR THE FIRST 100,000 PLUS \$13.25 FOR EACH
ADDITIONAL 10,000 OF FRACTION THEREOF
\$402.25 FOR THE FIRST 200,000 PLUS \$7.25 FOR EACH
ADDITIONAL 10,000 OF FRACTION THEREOF

OVERLOT GRADING PERMIT FEES:

50 CUBIC YARDS OR LESS
51 TO 100 CUBIC YARDS
101 TO 1,000 CUBIC YARDS
1,001 TO 10,000 CUBIC YARDS
10,001 TO 100,000 CUBIC YARDS
100,001 CUBIC YARDS OR MORE

\$23.50
\$37.00
\$37.00 FOR THE FIRST 100 PLUS \$17.50 FOR EACH
ADDITIONAL 100 OF FRACTION THEREOF
\$194.50 FOR THE FIRST 1,000 PLUS \$14.50 FOR EACH
ADDITIONAL 1,000 OF FRACTION THEREOF
\$325.00 FOR THE FIRST 10,000 PLUS \$66.00 FOR EACH
ADDITIONAL 10,000 OF FRACTION THEREOF
\$919.00 FOR THE FIRST 100,000 PLUS \$36.50 FOR EACH
ADDITIONAL 10,000 OF FRACTION THEREOF

COST AGREEMENT DEPOSITS

Boundary Line Adjustment (administrative process)
Annexation
Initial Zoning and Outline Development Plan
Rezoning/Outline Development Plan Amendment
Preliminary Development Plan/Preliminary Plat
Final Development Plan/Final Plat
Oil and Gas Conditional Use
Minor Subdivision Plat
Use by Special Review/Conditional Use Review
Site Plan Review
Cell Tower Conditional Use
Temporary Use Review
Variance Request - Simple
Variance Request - Complex
Metropolitan/Special District Service Plan Review

Deposit Amount
\$500.00
\$5,000.00
\$15,000.00
\$15,000.00
\$15,000.00
\$15,000.00
\$15,000.00
\$15,000.00
\$7,500.00
\$5,000.00
\$7,500.00
\$5,000.00
\$1,000.00
\$1,000.00
\$2,500.00
\$15,000.00

Amended Service Plan Review
Zoning Amendment
Vacation of Right of Way
Gravel/Mining Conditional Use
Sign Permit (Commercial)
Fence Permits
Waiver

\$2,000.00
\$2,500.00
\$2,500.00
\$10,000.00
\$500 plus use tax
\$100 admin fee plus use tax
\$1,000.00

PUBLIC WORKS - MISCELLANEOUS:

TOWN EMPLOYEE/EQUIPMENT
TO MOW WEEDS/CLEAN TRASH
Property Abatement by Town
Abatement Inspection Fee (the greater of) 5.00%
Abatement of Property Actual Cost
Collection Cost 10% of Actual Cost

\$150.00/hour/per employee

METER TESTING (CUSTOMER REQUEST)
INTERFERING WITH OR BYPASS OF METERS
(OBSTRUCTED METER CHARGE)

\$100.00
\$50.00

CLERK RELATED FEES

COURT FEES:

COURT COSTS
VALE SURCHARGE
STAY OF EXECUTION FEE
1st FAILURE TO COMPLY (FTA/FTP)
2nd FAILURE TO COMPLY (FTA/FTP)
SHOW CAUSE ORDER
BENCH WARRANT
DEFERRED SENTENCE/PROSECUTION
PAYMENT ARRANGEMENT LATE FEE
DEFAULT/COLLECTIONS

\$25.00
\$40.00
\$25.00 after 10 days
\$15
\$30
\$25
\$75
\$50
\$10/MONTHLY
\$25.00

Credit card transactions will be charged a fee beginning 1/1/24

LICENSES (annual):

BUSINESS LICENSE - Less than 1,000 sq ft
More than 1,000 sq ft
Storage/Warehouse
Industrial
SALES TAX LICENSE
SOLICITORS LICENSE

\$25.00
\$50.00
\$100.00
\$150.00
\$25.00
\$100 with a \$25 badge deposit

GENERAL CONTRACTOR
LIMITED CONSTRUCTOR - MASTER PLUMBER
LIMITED CONTRACTOR - HEATING AND VENTILATION
SPECIAL CONTRACTOR
TRADESMAN
SIGNS/GLAZIERS
PAWN SHOPS/BROKERS

\$80.00
\$30.00
\$60.00
\$30.00
\$30.00
\$25.00
\$500.00

DOG LICENSE:

ALTERED
UNALTERED
TAG REPLACEMENT
DOG IMPOUND FEE

\$10.00
\$20.00
\$2.00
\$150.00 + Costs

Two year licenses are available with two year rabies vaccination at \$20 and \$40

LIQUOR LICENSE: LOCAL/STATE :

Please see Town Clerk for updated fee schedule from the Colorado Dept of Revenue

OCCUPATIONAL FEES:

MALT, VINOUS, SPIRITOUS LIQUOR
GAMING DEVICES

\$250.00
\$25.00 PER DEVICE

MISCELLANEOUS:

SPECIAL TRUSTEE MTG.
SPECIAL PLANNING COMMISSION MTG.
SPECIAL COMMITTEE MTG.
COMMUNITY CENTER RENTAL
PARK RESERVATION

\$250.00
\$200.00
\$50.00
TBD

\$100 deposit, \$25 4 hr rental, \$40 full day rental
Non-Resident \$100 deposit, \$50 4 hr rental, \$80 full day rental

COPY OF TOWN BUDGET
COPY OF AUDIT
COPY OF COMPREHENSIVE PLAN
COPY OF STREET DESIGN CRITERIA
COPY OF STORM DRAINAGE DESIGN CRITERIA
COPY OF SEWER SYSTEM SPECIFICATIONS
COPY OF WATER SYSTEM SPECIFICATIONS
COPIES (B&W only)
RETURNED CHECK FEE
POLICE DEPARTMENT REPORTS
VIN INSPECTIONS FOR COMMERCIAL/NON-RESIDENTS

\$25/per page
\$.25/per page
\$.25/per page
\$.25/per page
\$.25/per page
\$.25/per page
\$.25/per page
\$.25/per page
\$.25/per page
\$20.00
\$5 INITIAL REPORT FEE PLUS \$0.25 PER PAGE
\$15.00

COLORADO OPEN RECORDS ACT (CORA) REQUESTS
COLORADO OPEN RECORDS ACT (CORA) RESEARCH

Maximum allowable by Colorado law
Maximum allowable by Colorado law

PASSED, ADOPTED AND APPROVED, this 12th day of December 2023.

Signed:


Gary Lagimantia, Mayor

ATTEST


Julie Piper, Town Clerk

Resolution 2023-0033

**A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE
YEAR 2023 TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE
TOWN OF KERSEY, COLORADO, FOR THE 2024 BUDGET YEAR.**

WHEREAS, the Board of Trustees of the Town of Kersey adopted the annual budget in accordance with the Local Government Budget law, on December 12, 2023, and;

WHEREAS, the amount of money necessary to balance the budget or general operating expenses is \$583,497.00 and;

WHEREAS, the 2023 valuation of assessment for the Town of Kersey, as certified by the County Assessor, is \$33,914,400.

**NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE
TOWN OF KERSEY, COLORADO.**

Section 1. That for the purpose of meeting all general operating expenses of the Town of Kersey during the 2024 budget year, there is hereby levied a tax of 17.205 mills upon each dollar of total valuation for assessments of all taxable property within the Town for the year 2023.

Section 2. That the Town Clerk/Treasurer is hereby authorized and directed to immediately certify to the County Commissioners of Weld County, Colorado, the mill 17.205 levy for the Town of Kersey as herein above determined and set.

PASSED, ADOPTED AND APPROVED, this 12th day of December 2023.

Signed

Gary Lagrimania, Mayor

Attest:

Julie Piper, Town Clerk

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners¹ of _____, **WELD COUNTY**, Colorado.

On behalf of the _____, **KERSEY TOWN**
(taxing entity)^A
the _____ **Board of Trustees**
(governing body)^B
of the _____ **KERSEY TOWN**
(local government)^C
Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$
\$32,579,490.00(GROSS^D assessed valuation, Line 2 of the Certification of Valuation Form DLG 57^E)

assessed valuation of:

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:

\$32,579,490.00(NET^F 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: _____ **01/02/2024** for budget/fiscal year **2024**

(no later than Dec. 15)

(mm/dd/yyyy)

(yyyy)

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

- General Operating Expenses^H
- <Minus> Temporary General Property Tax Credit/
Temporary Mill Levy Rate Reduction^I

SUBTOTAL FOR GENERAL OPERATING:

- General Obligation Bonds and Interest^J
- Contractual Obligations^K
- Capital Expenditures^L
- Refunds/Abatements^M
- Other^N (specify): _____

TOTAL: Sum of General Operating Subtotal and Lines 3 to 7
17.205**mills****\$ 560530.13**
Contact person:
(print)

Julie Piper

Daytime
phone:

970-353-1681

Signed:

Julie Piper

Title:

Town Clerk/Treasurer

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

¹ If the *taxing entity's* boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.

² Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG57 on the County Assessor's FINAL certification of valuation).

CERTIFICATION OF TAX LEVIES, continued

THIS SECTION APPLIES TO TITLE 32, ARTICLE 1 SPECIAL DISTRICTS THAT LEVY TAXES FOR PAYMENT OF GENERAL OBLIGATION DEBT (32-1-1603 C.R.S.). Taxing entities that are

Special Districts or Subdistricts of Special Districts must certify separate mill levies and revenues to the Board of County Commissioners, one each for the funding requirements of each debt (32-1-1603, C.R.S.)

Use additional pages as necessary. The Special District's or Subdistrict's total levies for general obligation bonds and total levies for contractual obligations should be recorded on Page 1, Lines 3 and 4 respectively.

CERTIFY A SEPARATE MILL LEVY FOR EACH BOND OR CONTRACT:

BONDS:

1. Purpose of Issue:

Series:

Date of Issue:

Coupon Rate:

Maturity Date:

Levy:

Revenue:

2. Purpose of Issue:

Series:

Date of Issue:

Coupon Rate:

Maturity Date:

Levy:

Revenue:

CONTRACTS:

3. Purpose of Contract:

Title:

Date:

Principal Amount:

Maturity Date:

Levy:

Revenue:

4. Purpose of Contract:

Title:

Date:

Principal Amount:

Maturity Date:

Levy:

Revenue:

Use multiple copies of this page as necessary to separately report all bond and contractual obligations per 32-1-1603, C.R.S.

SALARIES					
	HIRE DATE	SALARY ADJ	3.5% COLA	2024 Step	2024 Final Salary
ADMINISTRATIVE					
Administrative Operations Specialist	8/15/2022			3	\$ 45,008.30
Town Manager	04/07/16		3,140	N/A	\$ 181,605.53
Town Clerk/Treasurer	10/24/06			6	\$ 89,648.41
Deputy Town Clerk	06/26/18			6	\$ 68,458.79
TOTAL ADMINISTRATIVE					\$ 384,721.04
POLICE					
Police Chief	02/10/20			3	\$ 116,927.52
Sergeant	10/17/22			3	\$ 97,924.96
Police Officer (Smith)	10/11/2021			PO2-4	\$ 84,470.93
Police Officer (Stoddard)	04/25/22			PO2-3	\$ 82,010.61
Police Officer (Maldonado)	12/06/21			PO2-4	\$ 84,470.93
Police Officer (SRO)(Lange)				PO2-2	\$ 39,810.98
Community Service Officer (TBD)				1	\$ 47,785.06
Total Police Full-time					\$ 553,400.99
One PT Officers @\$30.44 @ 20hrs/mo					\$ 7,306.00
TOTAL POLICE					\$ 560,706.99
RECREATION/SENIOR CENTER DIRECTOR					
Recreation Director	06/20/22			3	\$ 76,879.37
Community Engagement Specialist				1	\$ 53,170.43
Recreation Specialist				1	\$ 23,217.65
TOTAL RECREATION					\$ 153,267.45
MUNICIPAL JUDGE					
Municipal Judge \$350/per session				N/A	\$ 4,200.00
TOTAL JUDICIAL					\$ 4,200.00
PUBLIC WORKS					
Public Works Director	12/13/21			4	\$ 98,139.21
PW Technician 1 (Vigil)	08/29/22			3	\$ 46,403.75
Pw Technician 1 (Brown)	09/04/23			2	\$ 45,008.49
Seasonal Workers (3 @ \$15/hr)				N/A	\$ 46,800.00

Pay bands 2024 (3.3% Market + 3.5% Merit)

	Step One	Step Two	Step Three	Step Four	Step Five	Step Six
Police						
Community Service Officer	47785	49266	50794	52368	53992	55665
Officer PO1	64427	66424	68483	70606	72795	75051
Officer PO2	77303	79622	82011	84471	87005	89615
Officer PTE (hourly)	21	22	22	23	24	24
Sergeant	92304	95073	97925	100863	103889	107005
Chief	110215	113522	116928	120435	124048	127770
	0	0	0	0	0	0
Public Works	0	0	0	0	0	0
Seasonal (hourly)	16	16	17	17	18	18
Technician 1	43655	45008	46404	47842	49325	50854
Technician 2	53170	54819	56518	58270	60077	61939
PW Operations Manager	70928	73127	75393	77731	80140	82625
PW Director	89550	92326	95188	98139	101182	104318
	0	0	0	0	0	0
Community Experiences	0	0	0	0	0	0
Technician (hourly)	21	22	22	23	24	24
Recreation Specialist PT	23218	23937	24679	25445	26233	27047
Community Engagement Sp	53170	55031	56957	58951	61014	63150
Director	72326	74568	76879	79263	81720	84253
Administration						
Admin Assistant/courts	42342	43655	45008	46404	47842	49325
Town Clerk	76957	79343	81803	84338	86953	89648
Comm Dev. Director	58767	60589	62467	64404	66400	68459
Deputy Town Clerk	58767	60589	62467	64404	66400	68459
Town Manager	contract + 3.5% (no market adjustment)					

