



Board of Trustees
WORK SESSION
Wednesday, August 31, 2022, 3 p.m.

Attend in person:
Cedaredge Civic Center, Dining Hall, 140 NW 2nd St.

Attend virtually:
On Your Computer: <https://bit.ly/3AWsRhj> | Password: 025226
On Your Phone: 253-215-8782 | Webinar ID: 867 9627 9857 | Password: 025226

AGENDA

Please note decisions are not made at Work Sessions

1. Draft 2023 Budget:
 - a. General Fund
 - b. Capital Improvement Fund
 - c. Conservation Trust Fund
 - d. Law Enforcement Fund

MEMO

Date: August 29, 2022
To: Mayor and Board of Trustees
From: Kami Collins, Town Administrator



Subject: Draft 2023 Budget Work Session

Staff has prepared for your review the Draft 2023 Budget, specifically the General Fund; Capital Improvement Fund; Conservation Trust Fund; and the Law Enforcement Fund. Budget highlights:

General Fund

General Fund Balance & Revenue

- Staff is budgeting for a 1% increase over 2022 sales tax numbers for 2023 projections. This year more than ever we want to be very conservative in anticipating sales tax revenues. There is much talk about an economic slowdown at the end of 2022 and going into 2023. For reference, in 2022, the budget was prepared with a 3% increase over 2021 numbers, and as we're seeing in the monthly sales tax numbers, those numbers are right in line, but the gap is narrowing.
- Expenses/costs are increasing, significantly. The Fund Balance shows expenditures over revenues of \$725,107. The amount is covered by current reserves in the draft budget, but the Board should be cognizant of this as you discuss the draft budget and where cuts can be made.
- A major concern the Board must provide input on is the Unrestricted Available Resources line item that the Town projects to end 2023 with (yellow highlighted box). This number is far too low for comfort levels for reserves; the way to increase that line item is to cut expenses. Staff asks for Board direction on which specific costs to eliminate or reduce within the General Fund.

General Fund Expenditures

- Labor is the largest line item in the General Fund budget. As directed earlier by the Board, these numbers reflect a 4% Cost of Living Adjustment raise for all Staff. An additional 4% was also allocated for merit raises for all Staff. As a reminder, these are place holder numbers until the Board can further discuss the overall employee compensation. Currently the COLA raise allocated does not match the pace of inflation, and the wage scale adopted by the Board is not competitive on wages within Delta County.
 - The Labor line item includes \$67,000 for salary and benefits for a dedicated Code Enforcement Officer. This is a priority of Chief Sanders, and has been mentioned by the Board in past conversations.
- Transfers to Other Funds: \$616,598
 - This dollar amount is the full amount of the ARPA allocations transferred to the Water Fund or Wastewater Fund for projects that

will be completed in 2023. Updated financials on the Northridge project will take all the remaining balance of ARPA, plus additional funds from the Water Fund. The total Northridge project is \$1,944,955; the Town's match is \$389,450, a portion of which is the 10% contingency for the project.

- This also includes a transfer of \$40,000 from the General Fund to the Golf Course Fund.
- The largest increase to expenditures is Contract Services. Almost every contract service we have will increase a minimum of 10% in January. In looking at this list, the only one that can be cut is the Grant Writer stipend, but the Board has indicated a grant writer is a priority. Moving forward, since ARPA dollars are expended, the grant writer cannot be paid out of those funds and it must come from General Fund. Contract Services currently budgeted include:
 - Blair & Assoc - \$19,000
 - Viner Law - \$48,000
 - Caselle - \$10,800
 - Payroll Dept - \$1,200
 - ProVelocity - \$72,000
 - All Copy - \$7,400
 - ClearGov - \$16,500
 - Janitorial - \$12,500
 - MuniCode - \$1,500
 - Civic Plus - \$8,100
 - Grant Writer - \$1,000
 - Xpress Billpay - \$6,000
 - CC fees - \$420
- Economic Development: 10-415-700 Contract Services. I ask the Board to consider hiring a contract marketing person who can help the Town market all of our amenities, including the Golf Course. I removed the \$2900 from the Golf Course Fund budget for marketing (the Golf Course Fund cannot afford it) and I'd like to hire one person to do all marketing for the Town. We need to get better about promoting the community as a tourist destination to a broader audience. In addition to year-round marketing for the whole community, I envision this person also doing social media management for the Town and Golf Course, and managing the Golf Course website. Additionally, a ton of work needs to be done to refresh the Town's current marketing materials, such as the New Resident Brochure, the bicycle maps, and other documents that are public-facing that set a tone for the Town of Cedaredge.
- Marijuana: 10-418-400 Program Operation Specific: Shows a \$30,000 expenditure. This is a transfer to the Golf Course Fund. This is in addition to the \$40,000 mentioned above, or a total of \$70,000 in transfers to the Golf Course Fund. The Golf Course Fund, at this time, is still short \$82,718, which means that must be covered by Water or Wastewater Funds. Staff has concerns about this, given the project scope the Town has planned for 2023.

- Facilities: 10-432-320: \$14,000 for new audience chairs and Board chairs in the Grand Mesa Room.
- Grand Funded Parks & Recreation Projects: 10-437-101: \$30,000 for recreation master plan. The Board did not give direction one way or the other at the last meeting if you want to keep this budgeted for 2023.

Capital Improvement Fund

Like the General Fund, Staff is budgeting for a 1% increase in sales tax revenue over 2022 estimates. Capital Improvement Expenditures tie to the Capital Improvement Plan. The Board and Staff stacked the Transportation CIP heavy – we all have lots of projects we want to accomplish next year! However, doing all of the projects puts a strain on the budget, and, as you'll note, the Capital Improvement Fund is set to end 2023 over budget by \$89,000, unless we trim a project or two from the CIP. The Transportation CIP is included for your discussion; the two projects highlighted in yellow are Staff's recommendations to move to another year.

Conservation Trust Fund

Expenditures in the Fund include \$15,000 for chemicals for the Golf Course; \$5,000 for wayfinding signage as requested by the Recreation Advisory Committee as a priority 2023 project (this is in addition to the \$10,000 allocated for wayfinding in the CIP); and \$7500 for shade sails for the playground equipment at Town Park.

Law Enforcement Fund

Like the other Funds, Staff is budgeting for a 1% increase in sales tax revenue over 2022 estimates. Of the \$270,000 in expenditures, \$200,000 is earmarked for salaries and will be transferred to the General Fund for that purpose. \$70,000 is budget to upgrade safety equipment including tactical gear; new radios; radar; and new pistols and/or rifles.

The Board previously held a Budget Work Session on the Golf Course Fund on Aug. 17. The Board next meets on Sept. 7 to review the Water and Wastewater Fund draft budget for 2023. A draft of the complete budget will be presented at the Sept. 15 Board meeting. In order to prepare the full draft, Staff asks the Board to decide or give direction the following during the 8/31 Work Session:

- Which expenses, if any, does the Board want to cut from the General Fund Budget to make the ending reserve balance more appropriate
- Which Transportation Capital Improvement Projects slated for 2023 would the Board like to postpone to another year, in order to make the Capital Improvement Fund not end the year in the negative.

I ask the Board to also remember for future budget work sessions that the Board must still cover the \$82,718 shortfall in the Golf Course Fund, as well as considerations of the employee compensation in order to remain competitive and fair. Those two conversations will impact greatly the rest of the budget preparation.

General Fund

Account	Account Title	2020 Actual	2021 Actual	2022 Budget	2022 EST	2023 Budget
General Fund Balance						
Fund Balance Jan 1		\$ 490,905	\$ 696,751	\$ 696,751	\$ 696,751	\$ 1,141,921
Revenue		\$ 1,677,193	\$ 2,285,169	\$ 2,324,623	\$ 2,360,715	\$ 2,042,626
Expenditures		\$ 1,471,348	\$ 1,651,767	\$ 1,975,742	\$ 1,915,545	\$ 2,761,832
Net Revenue Over (Under) Exp		\$ 205,845	\$ 633,402	\$ 348,881	\$ 445,170	\$ (719,207)
Fund Balance Dec 31		\$ 696,751	\$ 1,330,153	\$ 1,045,632	\$ 1,141,921	\$ 422,714
3% State Required Restricted		\$ 44,140	\$ 57,982	\$ 59,272	\$ 57,466	\$ 82,855
ARPA Restricted		\$ -	\$ 288,424	\$ -	\$ 348,598	\$ (0)
Economic Dev Applefest Committ		\$ -	\$ 34,723	\$ 51,723	\$ 73,323	\$ 110,723
Marijuana 5% sls tax Restricted		\$ -	\$ -	\$ 100,000	\$ 70,000	\$ 66,000
FPPA Excess PD Restricted		\$ 45,048	\$ 29,578	\$ 10,399	\$ 10,399	\$ -
Muni Court Surcharge/PD Safety C		\$ 2,885	\$ 4,160	\$ 4,160	\$ 4,160	\$ 4,160
Transp Impact Fees Committed		\$ 16,316	\$ 54,520	\$ 78,120	\$ 75,920	\$ 93,620
Park & Rec Edu Fees Committed		\$ 5,026	\$ 27,909	\$ 35,909	\$ 34,409	\$ 40,409
Unrestricted Available Resources		\$ 583,335	\$ 832,857	\$ 706,048	\$ 467,646	\$ 24,947

Account	Account Title	2020 Actual	2021 Actual	2022 Budget	2022 EST	2023 Budget
General Fund Revenue						
	Taxes	\$ 967,215	\$ 1,095,660	\$ 1,245,500	\$ 1,242,786	\$ 1,268,291
	User Fees	\$ 2,985	\$ 8,165	\$ 6,500	\$ 2,900	\$ 2,700
	Fees/Licenses	\$ 101,913	\$ 167,068	\$ 121,100	\$ 95,200	\$ 78,400
	Merchant Sales	\$ -	\$ -	\$ -	\$ -	\$ -
	Sale of Assets	\$ 6,220	\$ 1,333	\$ 9,000	\$ 7,500	\$ 7,000
	Interest	\$ 4,316	\$ 644	\$ 1,000	\$ 11,000	\$ 13,000
	Fines	\$ 4,785	\$ 10,354	\$ 8,500	\$ 5,500	\$ 6,000
	Program Operation S	\$ -	\$ 84,060	\$ 65,000	\$ 85,000	\$ 92,000
	Grants	\$ 173,816	\$ 300,128	\$ 288,423	\$ 295,689	\$ 15,000
	Contributions	\$ 2,040	\$ 905	\$ 500	\$ 1,805	\$ 3,600
	Deposits/Reimburse	\$ 42,580	\$ 72,964	\$ 38,000	\$ 72,260	\$ 15,560
	Transfers Other	\$ -	\$ 202,800	\$ 200,000	\$ 200,000	\$ 200,000
	Miscellaneous	\$ 268	\$ 88	\$ 100	\$ 75	\$ 75
	Indirect Cost	\$ 341,000	\$ 341,000	\$ 341,000	\$ 341,000	\$ 341,000
	Total	\$ 1,677,193	\$ 2,285,169	\$ 2,324,623	\$ 2,360,715	\$ 2,042,626

General Fund Expenditures						
	Labor	\$ 838,423	\$ 931,090	\$ 1,354,629	\$ 1,115,081	\$ 1,404,531
	Transfers to other	\$ 35,000	\$ 43,000	\$ 43,000	\$ 213,000	\$ 616,598
	Office Supplies	\$ 7,405	\$ 4,722	\$ 6,200	\$ 6,000	\$ 6,200
	Operating Supplies	\$ 54,207	\$ 42,930	\$ 26,900	\$ 34,669	\$ 57,400
	Postage	\$ 1,376	\$ 1,224	\$ 1,475	\$ 1,893	\$ 1,918
	Public Notice/Publica	\$ 7,911	\$ 11,890	\$ 19,625	\$ 12,383	\$ 25,475
	Program Operation	\$ 162,499	\$ 26,557	\$ 40,150	\$ 43,644	\$ 113,000
	Technology	\$ 81,374	\$ 46,831	\$ 23,000	\$ 13,670	\$ 32,000
	Recruitment/Recogn	\$ 14,807	\$ 9,028	\$ 6,925	\$ 6,785	\$ 7,800
	Safety	\$ 4,851	\$ 4,716	\$ 4,325	\$ 4,451	\$ 4,700
	Repair/Maintenance	\$ 18,680	\$ 26,951	\$ 36,300	\$ 32,500	\$ 23,200
	Renewal/Application	\$ 8,789	\$ 21,182	\$ 20,400	\$ 19,674	\$ 25,100
	Utilities	\$ 72,075	\$ 98,074	\$ 93,719	\$ 91,981	\$ 90,194
	Contract Services	\$ 120,819	\$ 179,624	\$ 222,300	\$ 219,450	\$ 260,270
	Vehicle/Equipment	\$ 16,173	\$ 156,916	\$ 40,500	\$ 58,500	\$ 46,000
	Education/Travel	\$ 3,656	\$ 9,994	\$ 11,172	\$ 10,555	\$ 22,600
	Insurance/Bonds	\$ 21,159	\$ 35,178	\$ 22,122	\$ 24,084	\$ 22,122
	Miscellaneous	\$ 2,144	\$ 1,859	\$ 3,000	\$ 7,225	\$ 2,500
	Total	\$ 1,471,348	\$ 1,651,768	\$ 1,975,742	\$ 1,915,545	\$ 2,761,607

Account	Account Title	2020 Actual	2021 Actual	2022 Budget	2022 EST	2023 Budget
Revenue by Department						
Administration						
10-300-102	Sales Tax 75% of 1.5%	\$ 390,034	\$ 461,517	\$ 500,000	\$ 507,668	\$ 512,745
10-300-106	Sales Tax Delta Coun	\$ 219,959	\$ 246,414	\$ 266,000	\$ 271,055	\$ 273,766
10-300-116	Property Tax	\$ 140,154	\$ 146,829	\$ 150,000	\$ 150,000	\$ 150,000
10-300-122	Specific Ownership	\$ 23,940	\$ 25,715	\$ 25,000	\$ 25,000	\$ 25,000
10-300-126	Franchise Tax DMEA	\$ 58,672	\$ 59,817	\$ 60,000	\$ 60,000	\$ 65,000
10-300-128	Franchise Tax Black H	\$ 21,088	\$ 20,054	\$ 22,000	\$ 20,000	\$ 22,000
10-300-130	Franchise Tax TDS	\$ 3,076	\$ 2,482	\$ 2,500	\$ 2,200	\$ 2,000
10-300-134	Franchise Tax - Eleva	\$ 1,416	\$ 1,808	\$ 1,750	\$ 1,925	\$ 2,000
10-300-136	Franchise Tax - Logm	\$ -	\$ 220	\$ -	\$ -	\$ -
10-300-200	User Fees	\$ -	\$ 1,200		\$ 1,200	\$ 1,200
10-300-300	Fees/Licenses	\$ 1,869	\$ 23,669	\$ 7,500	\$ 10,000	\$ 7,200
10-300-430	Sales of Assets	\$ -	\$ 17	\$ -	\$ -	\$ -
10-300-470	Interest	\$ 4,316	\$ 644	\$ 1,000	\$ 11,000	\$ 13,000
10-300-534	Mineral Lease	\$ 4,170	\$ 8,880	\$ 4,000	\$ 14,353	\$ 6,500
10-300-536	Severance Tax	\$ 4,977	\$ 1,561	\$ 1,000	\$ 7,386	\$ 1,000
10-300-600	Grants	\$ 19,377	\$ 288,424	\$ 288,423	\$ 288,424	\$ -
10-300-780	Deposits/Reimburse	\$ 3,398	\$ 5,114	\$ 3,500	\$ 6,200	\$ 2,760
10-300-800	Miscellaneous	\$ 268	\$ 88	\$ 100	\$ 75	\$ 75
10-300-900	Indirect Cost Charge	\$ 173,000	\$ 173,000	\$ 173,000	\$ 173,000	\$ 173,000
Total Administration		\$ 1,069,713	\$ 1,467,451	\$ 1,505,773	\$ 1,549,486	\$ 1,257,246
Legislative Branch						
10-305-600	Grants	\$ 26,766	\$ -	\$ -	\$ -	\$ -
10-305-780	Deposits/Reimburse	\$ 1	\$ -	\$ -	\$ -	\$ -
Total Legislative		\$ 26,767	\$ -	\$ -	\$ -	\$ -
Elections						
10-310-780	Deposits/Reimburse	\$ 650	\$ -	\$ -	\$ -	\$ -
Economic Development						
10-315-300	Fees/Licenses	\$ 8,250	\$ 11,115	\$ 9,500	\$ 6,600	\$ 6,000
10-315-600	Grants	\$ 77,547	\$ -	\$ -	\$ -	\$ -
10-315-780	Deposits/Reimburse	\$ 171	\$ -	\$ -	\$ -	\$ -
Total Economic Development		\$ 85,968	\$ 11,115	\$ 9,500	\$ 6,600	\$ 6,000
Applefest						
10-316-200	User Fees	\$ -	\$ 31,594	\$ 30,000	\$ 25,000	\$ 30,000
10-316-400	Merchandise Sales	\$ -	\$ 18,516	\$ 15,000	\$ 40,000	\$ 40,000
10-316-500	Sponsorships	\$ -	\$ 33,950	\$ 20,000	\$ 20,000	\$ 22,000
10-316-650	Contributions	\$ -	\$ 1	\$ -	\$ -	\$ -
Total Applefest		\$ -	\$ 84,061	\$ 65,000	\$ 85,000	\$ 92,000
Marijuana/Restricted						
10-318-140	Marijuana 5% sls tax	\$ -	\$ -	\$ 100,000	\$ 70,000	\$ 96,000

Account	Account Title	2020 Actual	2021 Actual	2022 Budget	2022 EST	2023 Budget
Police Department						
10-320-124	Cigarette Tax	\$ 1,866	\$ 2,650	\$ 1,850	\$ 1,850	\$ 1,850
	Opioid Settlement	\$ -	\$ -	\$ -	\$ -	\$ 1,300
10-320-200	User Fees	\$ 880	\$ 1,051	\$ 1,000	\$ 500	\$ 500
10-320-205	Transfer from other	\$ -		\$ 200,000	\$ 200,000	\$ 200,000
10-320-300	Fees/Licenses	\$ 470	\$ 450	\$ 500	\$ 500	\$ 500
10-320-430	Sales of Assets	\$ 1,869	\$ -	\$ 4,000	\$ 2,000	\$ 4,000
10-320-600	Grants	\$ 28,290	\$ -	\$ -	\$ -	\$ -
10-320-650	Contributions	\$ 2,015	\$ 900	\$ 500	\$ 1,800	\$ 2,300
10-320-655	Transfers from Other	\$ -	\$ 202,800		\$ -	\$ -
10-320-780	Deposits/Reimburse	\$ 29,070	\$ 42,761	\$ 27,000	\$ 51,800	\$ 7,000
Total Police Department		\$ 64,460	\$ 250,612	\$ 234,850	\$ 258,450	\$ 217,450
PD Committed/Reserved						
10-321-101	Revenue Res Surchar	\$ 825	\$ 1,275	\$ 1,000	\$ 1,000	\$ 1,000
Total PD Committed/Reserved		\$ 825	\$ 1,275	\$ 1,000	\$ 1,000	\$ 1,000
Animal Control						
10-322-300	Fees/Licenses	\$ 5,680	\$ 5,510	\$ 5,500	\$ 4,200	\$ 4,000
10-322-650	Contributions	\$ 25	\$ 4	\$ -	\$ 5	\$ -
Total Animal Control		\$ 5,705	\$ 5,514	\$ 5,500	\$ 4,205	\$ 4,000
Building Inspection						
10-324-300	Fees/Licenses	\$ 55,194	\$ 73,845	\$ 65,000	\$ 45,000	\$ 36,000
10-324-780	Deposits/Reimburse	\$ 958	\$ 180	\$ 800	\$ 200	\$ 300
Total Building Inspection		\$ 56,152	\$ 74,025	\$ 65,800	\$ 45,200	\$ 36,300
Abatement and Mitigation						
10-326-780	Deposits/Reimburse	\$ 1,300	\$ 19,438	\$ 1,200	\$ 700	\$ -
Municipal Court						
10-328-490	Fines	\$ 4,785	\$ 10,354	\$ 8,500	\$ 5,500	\$ 6,000
10-328-600	Grants	\$ 618	\$ -	\$ -	\$ -	\$ -
10-328-780	Deposits/Reimburse	\$ 2	\$ -	\$ -	\$ -	\$ -
Total Building Inspection		\$ 5,405	\$ 10,354	\$ 8,500	\$ 5,500	\$ 6,000
Transportation						
10-330-138	Highway User Tax	\$ 76,898	\$ 96,522	\$ 90,000	\$ 90,024	\$ 89,030
10-330-140	Motor Vehicle Add 1	\$ 11,057	\$ 11,505	\$ 11,500	\$ 11,425	\$ 11,500
10-330-144	County Road and Bri	\$ 9,908	\$ 9,688	\$ 9,900	\$ 9,900	\$ 9,900
10-330-430	Sales of Assets	\$ 4,351	\$ -	\$ 5,000	\$ 5,500	\$ 3,000
10-330-600	Grants	\$ 2,786	\$ -	\$ -	\$ 7,265	\$ -
10-330-780	Deposits/Reimburse	\$ 548	\$ 2,343	\$ 500	\$ 360	\$ 500
10-330-900	Indirect Cost Charge	\$ 168,000	\$ 168,000	\$ 168,000	\$ 168,000	\$ 168,000
Total Transportation		\$ 273,548	\$ 288,057	\$ 284,900	\$ 292,474	\$ 281,930

Account	Account Title	2020 Actual	2021 Actual	2022 Budget	2022 EST	2023 Budget
Committed Impact Fees						
10-331-101	Rev Comm Impact Fe	\$ 22,125	\$ 38,204	\$ 23,600	\$ 21,400	\$ 17,700
Facilities						
10-332-200	User Fees	\$ 2,106	\$ 5,914	\$ 5,500	\$ 1,200	\$ 1,000
10-332-430	Sales of Assets	\$ -	\$ 1,316	\$ -	\$ -	\$ -
10-332-600	Grants	\$ 257	\$ -	\$ -	\$ -	\$ -
10-332-780	Deposits/Reimburse	\$ -	\$ 105	\$ -	\$ -	\$ -
Total Facilities		\$ 2,362	\$ 7,335	\$ 5,500	\$ 1,200	\$ 1,000
Parks						
10-336-600	Grants	\$ 70	\$ -	\$ -	\$ -	\$ -
10-336-780	Deposits/Reimburse	\$ 1,867	\$ -	\$ -	\$ -	\$ -
Total Parks		\$ 1,937	\$ -	\$ -	\$ -	\$ -
Grant Funded Parks Projects						
10-337-101	Res/Res Open Space	\$ 47,341	\$ 11,705	\$ -	\$ -	\$ 15,000
Committed Park Fee						
10-337-103	Park/Rec/Educ Fees	\$ 7,500	\$ 13,000	\$ 8,000	\$ 6,500	\$ 6,000
Community Development						
10-338-300	Fees/Licenses	\$ -	\$ -	\$ 500	\$ -	\$ -
10-338-780	Deposits/Reimburse	\$ 5,437	\$ 3,023	\$ 5,000	\$ 13,000	\$ 5,000
Total Community Development		\$ 5,437	\$ 3,023	\$ 5,500	\$ 13,000	\$ 5,000
TOTAL		\$ 1,677,193	\$ 2,285,169	\$ 2,324,623	\$ 2,360,715	\$ 2,042,626

Expenditures by Department						
Administration						
10-400-105	Salaries	\$ 213,196	\$ 244,243	\$ 379,263	\$ 274,773	\$ 322,402
10-400-110	Taxable Benefit	\$ 3,750	\$ 2,400	\$ 3,100	\$ 2,675	\$ 2,400
10-400-115	Overtime	\$ 340	\$ 1,155	\$ 200	\$ 1,500	\$ 200
10-400-125	Social Security Tax	\$ 16,305	\$ 19,423	\$ 29,266	\$ 22,300	\$ 24,863
10-400-135	Worker's Compensat	\$ 210	\$ 83	\$ 689	\$ 541	\$ 281
10-400-140	Unemployment Insur	\$ 651	\$ 781	\$ 1,148	\$ 595	\$ 975
10-400-145	Health Plan	\$ 40,453	\$ 49,733	\$ 50,321	\$ 59,672	\$ 51,790
10-400-155	Retirement	\$ 14,533	\$ 13,361	\$ 14,499	\$ 13,900	\$ 21,110
10-400-160	Life Insurance	\$ 512	\$ 566	\$ 625	\$ 523	\$ 683
10-400-170	Death and Disability	\$ 789	\$ 862	\$ 1,640	\$ 542	\$ 1,193
10-400-205	Transfer to GC, W, W	\$ 35,000	\$ 43,000	\$ 43,000	\$ 213,000	\$ 616,598
10-400-300	Office Supplies	\$ 3,603	\$ 2,407	\$ 3,000	\$ 3,000	\$ 3,100
10-400-320	Operating Supplies	\$ 3,801	\$ 1,142	\$ 1,000	\$ 1,200	\$ 1,300
10-400-340	Postage	\$ 1,185	\$ 784	\$ 1,000	\$ 1,200	\$ 1,300
10-400-380	Public Notice/Public	\$ 2,379	\$ 3,125	\$ 1,750	\$ 3,800	\$ 5,700
10-400-400	Program Operation S	\$ 3,012	\$ 3,202	\$ 3,000	\$ 3,300	\$ 3,500

Account	Account Title	2020 Actual	2021 Actual	2022 Budget	2022 EST	2023 Budget
10-400-500	Technology	\$ 22,404	\$ 20,667	\$ 20,000	\$ 10,000	\$ 17,000
10-400-510	Recruitment/Recogn	\$ 12,053	\$ 8,231	\$ 6,000	\$ 6,000	\$ 7,000
10-400-530	Safety	\$ 392	\$ 625	\$ 350	\$ 700	\$ 700
10-400-550	Repair/Maintenance	\$ 3,258	\$ 1,639	\$ 1,300	\$ 1,100	\$ 1,200
10-400-570	Renewal/Application	\$ 1,271	\$ 1,760	\$ 1,700	\$ 720	\$ 1,500
10-400-603	Cell Phone	\$ 12	\$ 1,155	\$ 1,200	\$ 600	\$ -
10-400-609	Electricity	\$ 5,467	\$ 5,284	\$ 5,750	\$ 5,925	\$ 6,100
10-400-612	Internet	\$ 1,087	\$ 997	\$ 1,088	\$ 1,088	\$ 1,088
10-400-618	Natural Gas	\$ 2,130	\$ 2,420	\$ 3,200	\$ 3,200	\$ 3,300
10-400-627	Refuse Disposal	\$ 566	\$ 195	\$ 750	\$ 100	\$ 125
10-400-633	Telephone	\$ 4,997	\$ 2,880	\$ 2,875	\$ 3,250	\$ 3,300
10-400-639	Sewer	\$ 752	\$ 683	\$ 850	\$ 877	\$ 938
10-400-642	Water	\$ 742	\$ 563	\$ 600	\$ 550	\$ 575
10-400-700	Contract Services	\$ 69,542	\$ 100,728	\$ 130,100	\$ 166,250	\$ 204,420
10-400-860	Education/Travel	\$ 856	\$ 4,217	\$ 4,500	\$ 4,500	\$ 9,000
10-400-890	Insurance/Bonds	\$ 4,503	\$ 4,350	\$ 4,919	\$ 4,919	\$ 4,919
10-400-900	Miscellaneous	\$ 2,069	\$ 1,122	\$ 3,000	\$ 7,225	\$ 2,500
Total Administration		\$ 471,819	\$ 543,785	\$ 721,683	\$ 819,525	\$ 1,321,059

Legislative Branch

10-405-105	Salaries	\$ 15,925	\$ 13,925	\$ 14,700	\$ 11,825	\$ 10,800
10-405-125	Social Security Tax	\$ 1,219	\$ 1,089	\$ 1,125	\$ 905	\$ 826
10-405-135	Worker's Compensat	\$ 8	\$ 20	\$ 8	\$ 12	\$ 5
10-405-300	Office Supplies	\$ 29	\$ 53	\$ 25	\$ 100	\$ 50
10-405-320	Operating Supplies	\$ 1,681	\$ 1	\$ 1,000	\$ 750	\$ 750
10-405-400	Program Operation S	\$ 2,310	\$ 1,373	\$ 4,500	\$ 11,200	\$ 10,500
10-405-500	Technology	\$ 25,578	\$ 4,734	\$ -	\$ 200	\$ -
10-405-510	Recruitment/Recogn	\$ 496	\$ 766	\$ 300	\$ 160	\$ 100
10-405-570	Renewal/Application	\$ 5,389	\$ 17,648	\$ 16,473	\$ 16,932	\$ 20,950
10-405-603	Cell Phone	\$ 184	\$ -	\$ -	\$ -	\$ -
10-405-860	Education/Travel	\$ 60	\$ -	\$ 400	\$ -	\$ 1,000
Total Legislative Branch		\$ 52,878	\$ 39,608	\$ 38,530	\$ 42,084	\$ 44,981

Elections

10-410-380	Public Notice/Publica	\$ 76	\$ -	\$ 75	\$ -	\$ 75
10-410-400	Program Operation S	\$ 1,041	\$ -	\$ 2,050	\$ 3,122	\$ 3,200
10-410-700	Contract Services	\$ 2,026	\$ -	\$ -	\$ -	\$ -
Total Elections		\$ 3,143	\$ -	\$ 2,125	\$ 3,122	\$ 3,275

Economic Development

10-415-300	Office Supplies	\$ 23	\$ -	\$ 25	\$ -	\$ 25
10-415-340	Postage	\$ 33	\$ 45	\$ 175	\$ 375	\$ 300
10-415-380	Public Notice/Publica	\$ 3,733	\$ 140	\$ 9,200	\$ -	\$ 10,000
10-415-400	Program Operation S	\$ 85,581	\$ 444	\$ 7,000	\$ 6,200	\$ 8,800
10-415-700	Contract Services	\$ -	\$ -	\$ -	\$ -	\$ 15,000
10-415-860	Education/Travel	\$ -	\$ 2,858	\$ -	\$ -	\$ 3,500

Account	Account Title	2020 Actual	2021 Actual	2022 Budget	2022 EST	2023 Budget
Total Economic Development		\$ 89,369	\$ 3,488	\$ 16,400	\$ 6,575	\$ 37,625

Applefest

10-416-300	Office Supplies	\$ -	\$ 93	\$ -	\$ 100	\$ 100
10-416-320	Operating Supplies	\$ -	\$ 3,931	\$ 4,000	\$ 4,000	\$ 4,000
10-416-380	Public Notice/Publica	\$ -	\$ 8,073	\$ 8,000	\$ 8,500	\$ 9,000
10-416-440	Inventory Purchase	\$ -	\$ 18,640	\$ 18,000	\$ 15,000	\$ 22,000
10-416-530	Safety	\$ -	\$ 1,950	\$ 1,800	\$ 1,800	\$ 2,000
10-416-627	Refuse Disposal	\$ -	\$ 6,286	\$ 6,200	\$ 7,000	\$ 7,500
10-416-700	Contract Services	\$ -	\$ 10,365	\$ 10,000	\$ 10,000	\$ 10,000
Total Applefest		\$ -	\$ 49,338	\$ 48,000	\$ 46,400	\$ 54,600

Marijuana

10-418-400	Program Operation S	\$ -	\$ -	\$ -	\$ -	\$ 30,000
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Police Department

10-420-105	Salaries	\$ 290,753	\$ 336,470	\$ 453,066	\$ 397,680	\$ 512,575
10-420-110	Taxable Benefit	\$ 1,075	\$ 1,550	\$ 300	\$ 2,050	\$ 2,700
10-420-115	Overtime	\$ 7,609	\$ 6,521	\$ 3,900	\$ 4,500	\$ 4,550
10-420-120	On Call Pay	\$ 2,625	\$ 4,337	\$ 7,440	\$ 3,575	\$ 8,680
10-420-125	Social Security Tax	\$ 22,545	\$ 27,413	\$ 35,550	\$ 30,068	\$ 40,431
10-420-135	Worker's Compensat	\$ 8,435	\$ 3,810	\$ 17,714	\$ 7,535	\$ 9,815
10-420-140	Unemployment Insur	\$ 905	\$ 1,106	\$ 1,394	\$ 820	\$ 1,586
10-420-145	Health Plan	\$ 60,918	\$ 55,524	\$ 86,554	\$ 74,158	\$ 127,018
10-420-155	Retirement	\$ 11,307	\$ 11,526	\$ 25,348	\$ 12,921	\$ 27,703
10-420-160	Life Insurance	\$ 811	\$ 831	\$ 1,000	\$ 791	\$ 1,229
10-420-170	Death and Disability	\$ 1,076	\$ 1,277	\$ 1,859	\$ 1,478	\$ 2,113
10-420-300	Office Supplies	\$ 2,898	\$ 1,738	\$ 2,500	\$ 2,500	\$ 2,700
10-420-320	Operating Supplies	\$ 40,467	\$ 24,702	\$ 7,500	\$ 15,000	\$ 20,000
10-420-340	Postage	\$ 118	\$ 277	\$ 250	\$ 250	\$ 250
10-420-380	Public Notice/Publica	\$ 1,140	\$ 294	\$ 300	\$ -	\$ 100
10-420-500	Technology	\$ 29,303	\$ 18,372	\$ -	\$ -	\$ 6,000
10-420-510	Recruitment/Recogn	\$ 2,173	\$ 31	\$ 500	\$ 500	\$ 500
10-420-530	Safety	\$ 3,259	\$ 600	\$ 500	\$ 500	\$ 500
10-420-550	Repair/Maintenance	\$ 949	\$ 6,822	\$ 2,500	\$ 2,500	\$ 3,500
10-420-570	Renewal/Application	\$ 1,794	\$ 1,714	\$ 2,000	\$ 2,000	\$ 2,500
10-420-603	Cell Phone	\$ 1,460	\$ 4,761	\$ 6,720	\$ 4,000	\$ -
10-420-609	Electricity	\$ 1,328	\$ 1,235	\$ 1,350	\$ 1,550	\$ 1,600
10-420-612	Internet	\$ 1,087	\$ 997	\$ 1,088	\$ 1,179	\$ 1,180
10-420-618	Natural Gas	\$ 950	\$ 1,197	\$ 2,000	\$ 1,700	\$ 1,700
10-420-633	Telephone	\$ 894	\$ 2,655	\$ 2,660	\$ 2,695	\$ 2,700
10-420-639	Sewer	\$ 48	\$ 46	\$ 50	\$ 48	\$ 55
10-420-642	Water	\$ 56	\$ 64	\$ 70	\$ 110	\$ 125
10-420-700	Contract Services	\$ 6,726	\$ 4,436	\$ -	\$ 1,350	\$ 1,500
10-420-800	Vehicle/Equipment	\$ 9,694	\$ 144,941	\$ 15,000	\$ 30,000	\$ 30,000
10-420-860	Education/Travel	\$ 992	\$ 1,545	\$ 4,500	\$ 4,500	\$ 8,000

Account	Account Title	2020 Actual	2021 Actual	2022 Budget	2022 EST	2023 Budget
10-420-890	Insurance/Bonds	\$ 3,078	\$ 16,132	\$ 3,215	\$ 5,030	\$ 3,215
Total Police Department		\$ 516,471	\$ 682,923	\$ 686,829	\$ 610,988	\$ 824,524

Police Department Reserved Restricted

10-421-101	Expenditures Restrict	\$ 957	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
10-421-102	FPPA Excess	\$ 16,303	\$ -	\$ -	\$ -	\$ -
Total PD Reserved		\$ 17,259	\$ -	\$ 1,000	\$ 1,000	\$ 1,000

Animal Control

10-422-320	Operating Supplies	\$ 107	\$ 108	\$ -	\$ -	\$ -
Total Animal Control		\$ 107	\$ 108	\$ -	\$ -	\$ -

Building Inspection

10-424-105	Salaries	\$ 10,002	\$ 9,726	\$ 14,121	\$ 11,500	\$ 15,609
10-424-110	Taxable Benefit	\$ -	\$ 25	\$ -	\$ 300	\$ 300
10-424-115	Overtime	\$ 288	\$ -	\$ -	\$ -	\$ -
10-424-125	Social Security Tax	\$ 803	\$ 776	\$ 1,008	\$ 1,210	\$ 1,217
10-424-135	Worker's Compensat	\$ 188	\$ 134	\$ 239	\$ 186	\$ 168
10-424-140	Unemployment Insur	\$ 31	\$ 30	\$ 40	\$ 24	\$ 44
10-424-300	Office Supplies	\$ 30	\$ 81	\$ 100	\$ -	\$ 100
10-424-320	Operating Supplies	\$ 386	\$ 315	\$ 250	\$ -	\$ 250
10-424-380	Public Notice/Publica	\$ 10	\$ -	\$ -	\$ -	\$ -
10-424-500	Technology	\$ -	\$ 200	\$ -	\$ -	\$ -
10-424-570	Renewal/Application	\$ 155	\$ -	\$ 105	\$ -	\$ -
10-424-603	Cell Phone	\$ 371	\$ 353	\$ 455	\$ 322	\$ -
10-424-700	Contract Services	\$ 325	\$ 495	\$ 550	\$ 100	\$ 500
10-424-800	Vehicle/Equipment	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,500
10-424-860	Education/Travel	\$ 1,747	\$ 1,375	\$ 1,747	\$ 900	\$ 1,000
Total Building Inspection		\$ 14,336	\$ 13,510	\$ 18,615	\$ 15,542	\$ 20,687

Abatement and Mitigation

10-426-320	Operating supplies	\$ -	\$ -	\$ -	\$ 1,100	\$ 1,500
10-426-380	Public Notice/Publica	\$ 9	\$ -	\$ -	\$ -	\$ 500
10-426-700	Contract Services	\$ 3,900	\$ 20,959	\$ 4,200	\$ -	\$ -
Total Building Inspection		\$ 3,909	\$ 20,959	\$ 4,200	\$ 1,100	\$ 2,000

Municipal Court

10-428-105	Salaries	\$ 9,600	\$ 9,100	\$ 7,200	\$ 7,200	\$ 7,200
10-428-125	Social Security Tax	\$ 729	\$ 689	\$ 551	\$ 551	\$ 551
10-428-135	Worker's Compensat	\$ 11	\$ 32	\$ 13	\$ 16	\$ 6
10-428-140	Unemployment Insur	\$ 29	\$ 27	\$ 14	\$ 14	\$ 14
10-428-145	Health Plan	\$ 1,053	\$ 1,497	\$ -	\$ -	\$ -
10-428-155	Retirement	\$ 144	\$ 12	\$ -	\$ -	\$ -
10-428-160	Life Insurance	\$ 17	\$ 22	\$ -	\$ -	\$ -
10-428-170	Death and Disability	\$ 9	\$ 7	\$ -	\$ -	\$ -
10-428-300	Office Supplies	\$ 618	\$ 52	\$ 25	\$ -	\$ 50

Account	Account Title	2020 Actual	2021 Actual	2022 Budget	2022 EST	2023 Budget
10-428-320	Operating Supplies	\$ 139	\$ 59	\$ 50	\$ 50	\$ -
10-428-340	Postage	\$ 28	\$ 100	\$ 50	\$ 50	\$ 50
10-428-400	Program Operation S	\$ 2,691	\$ 33	\$ 2,600	\$ 1,822	\$ 2,000
10-428-500	Technology	\$ -	\$ -	\$ -	\$ 250	\$ -
10-428-570	Renewal/Application	\$ 82	\$ 20	\$ 22	\$ 22	\$ 50
10-428-700	Contract Services	\$ -	\$ 1,297	\$ 5,000	\$ 500	\$ 1,000
10-428-860	Education/Travel	\$ -	\$ -	\$ -	\$ 615	\$ -
10-428-900	Miscellaneous	\$ 75	\$ -	\$ -	\$ -	\$ -
Total Municipal Court		\$ 15,224	\$ 12,948	\$ 15,525	\$ 11,090	\$ 10,921

Transportation						
10-430-105	Salaries	\$ 62,801	\$ 72,706	\$ 99,983	\$ 104,388	\$ 115,564
10-430-110	Taxable Benefit	\$ 100	\$ -	\$ -	\$ 350	\$ 1,500
10-430-115	Overtime	\$ 554	\$ 526	\$ 525	\$ 110	\$ 525
10-430-125	Social Security Tax	\$ 5,408	\$ 6,519	\$ 7,689	\$ 4,858	\$ 9,022
10-430-135	Worker's Compensat	\$ 3,271	\$ 2,067	\$ 5,150	\$ 1,858	\$ 3,266
10-430-140	Unemployment Insur	\$ 190	\$ 232	\$ 282	\$ 185	\$ 354
10-430-145	Health Plan	\$ 15,348	\$ 19,178	\$ 30,107	\$ 29,763	\$ 33,016
10-430-155	Retirement	\$ 3,491	\$ 3,174	\$ 5,600	\$ 4,526	\$ 6,857
10-430-160	Life Insurance	\$ 193	\$ 196	\$ 263	\$ 211	\$ 287
10-430-170	Death and Disability	\$ 232	\$ 271	\$ 383	\$ 352	\$ 428
10-430-300	Office Supplies	\$ 174	\$ 298	\$ 500	\$ 300	\$ 300
10-430-320	Operating Supplies	\$ 5,641	\$ 7,986	\$ 10,000	\$ 10,000	\$ 12,000
10-430-380	Public Notice/Publica	\$ 52	\$ 92	\$ 200	\$ -	\$ -
10-430-400	Program Operation S	\$ (20)	\$ (100)	\$ -	\$ -	\$ -
10-430-500	Technology	\$ 4,090	\$ 2,858	\$ 3,000	\$ 3,220	\$ 9,000
10-430-510	Recruitment/Recogn	\$ 85	\$ -	\$ 125	\$ 125	\$ 200
10-430-530	Safety	\$ 572	\$ 870	\$ 1,000	\$ 1,000	\$ 1,000
10-430-550	Repair/Maintenance	\$ 7,133	\$ 8,633	\$ 23,000	\$ 23,000	\$ 10,000
10-430-570	Renewal/Application	\$ 97	\$ -	\$ 100	\$ -	\$ 100
10-430-603	Cell Phone	\$ 676	\$ 1,517	\$ 1,600	\$ 2,500	\$ 700
10-430-609	Electricity	\$ 13,346	\$ 12,212	\$ 15,500	\$ 15,500	\$ 16,500
10-430-612	Internet	\$ 1,087	\$ 997	\$ 1,088	\$ 1,088	\$ 1,088
10-430-618	Natural Gas	\$ 4,247	\$ 4,662	\$ 5,500	\$ 6,500	\$ 7,000
10-430-627	Refuse Disposal	\$ 974	\$ 1,327	\$ 1,800	\$ 2,000	\$ 2,200
10-430-633	Telephone	\$ 430	\$ 456	\$ 456	\$ 500	\$ 500
10-430-639	Sewer	\$ 510	\$ 524	\$ 540	\$ 600	\$ 700
10-430-642	Water	\$ 1,565	\$ 2,838	\$ 1,600	\$ 1,600	\$ 1,725
10-430-700	Contract Services	\$ 4,153	\$ 5,125	\$ 5,250	\$ 6,300	\$ 350
10-430-800	Vehicle/Equipment	\$ 6,479	\$ 11,975	\$ 10,000	\$ 12,000	\$ 14,000
10-430-860	Education/Travel	\$ -	\$ -	\$ 25	\$ 40	\$ 100
10-430-890	Insurance/Bonds	\$ 5,903	\$ 7,236	\$ 6,050	\$ 6,050	\$ 6,050
Total Transportation		\$ 148,784	\$ 174,375	\$ 237,315	\$ 238,924	\$ 254,332

Impact Fees

Account	Account Title	2020 Actual	2021 Actual	2022 Budget	2022 EST	2023 Budget
10-431-101	Exp Restricted Impac	\$ -	\$ -	\$ -	\$ -	\$ -

Facilities						
10-432-300	Office Supplies	\$ 29	\$ -	\$ 25	\$ -	\$ -
10-432-320	Operating Supplies	\$ 309	\$ 544	\$ 1,000	\$ 500	\$ 14,500
10-432-530	Safety	\$ 619	\$ 671	\$ 675	\$ 451	\$ 500
10-432-550	Repair/Maintenance	\$ 3,474	\$ 3,915	\$ 4,500	\$ 900	\$ 5,000
10-432-570	Renewal/Application	\$ -	\$ 40	\$ -	\$ -	\$ -
10-432-609	Electricity	\$ 1,917	\$ 1,098	\$ 2,000	\$ 2,000	\$ 2,200
10-432-612	Internet	\$ 959	\$ 879	\$ 960	\$ 1,039	\$ 1,100
10-432-618	Natural Gas	\$ 1,945	\$ 2,803	\$ 3,800	\$ 3,500	\$ 3,600
10-432-627	Refuse Disposal	\$ 1,155	\$ 1,344	\$ 1,344	\$ 1,470	\$ 1,500
10-432-633	Telephone	\$ 198	\$ 108	\$ -	\$ -	\$ -
10-432-639	Sewer	\$ 432	\$ 410	\$ 425	\$ 432	\$ 450
10-432-642	Water	\$ 502	\$ 575	\$ 625	\$ 533	\$ 575
10-432-700	Contract Services	\$ -	\$ 323	\$ 200	\$ -	\$ -
10-432-890	Insurance/Bonds	\$ 5,428	\$ 5,301	\$ 5,611	\$ 5,758	\$ 5,611
Total Facilities		\$ 16,967	\$ 18,012	\$ 21,165	\$ 16,583	\$ 35,036

Open Space, Parks, and Recreation						
10-436-105	Salaries	\$ 5,768	\$ 3,952	\$ 48,000	\$ 16,000	\$ 22,749
10-436-110	Taxable Benefit	\$ -	\$ 100	\$ -	\$ 300	\$ 75
10-436-115	Overtime	\$ -	\$ -	\$ -	\$ 143	\$ 75
10-436-125	Social Security Tax	\$ 441	\$ 310	\$ 383	\$ 1,258	\$ 1,766
10-436-135	Worker's Compensat	\$ 88	\$ 74	\$ 97	\$ 162	\$ 533
10-436-140	Unemployment Insur	\$ 17	\$ 12	\$ 12	\$ 29	\$ 66
10-436-145	Health Plan	\$ -	\$ -	\$ -	\$ 2,488	\$ 4,717
10-436-155	Retirement	\$ -	\$ -	\$ -	\$ -	\$ 980
10-436-160	Life Insurance	\$ -	\$ -	\$ -	\$ 46	\$ 41
10-436-170	Death and Disability	\$ -	\$ -	\$ -	\$ 44	\$ 61
10-436-320	Operating Supplies	\$ 1,634	\$ 4,070	\$ 2,000	\$ 2,000	\$ 3,000
10-436-380	Public Notice/Publica	\$ 357	\$ 21	\$ -	\$ -	\$ -
10-436-530	Safety	\$ 10	\$ -	\$ -	\$ -	\$ -
10-436-550	Repair/Maintenance	\$ 3,866	\$ 5,942	\$ 5,000	\$ 5,000	\$ 3,500
10-436-609	Electricity	\$ 2,991	\$ 2,684	\$ 3,000	\$ 3,300	\$ 3,500
10-436-618	Natural Gas	\$ (440)	\$ 286	\$ 400	\$ 400	\$ 450
10-436-627	Refuse Disposal	\$ 41	\$ 24	\$ 650	\$ -	\$ 650
10-436-639	Sewer	\$ 1,532	\$ 1,608	\$ 1,525	\$ 1,425	\$ 1,470
10-436-642	Water	\$ 15,877	\$ 29,947	\$ 14,000	\$ 13,400	\$ 14,000
10-436-700	Contract Services	\$ 24,525	\$ 15,526	\$ 57,000	\$ 9,950	\$ 7,500
10-436-800	Vehicle/Equipment	\$ -	\$ -	\$ 15,500	\$ 15,500	\$ 500
10-436-890	Insurance/Bonds	\$ 2,248	\$ 2,160	\$ 2,327	\$ 2,327	\$ 2,327
10-436-900	Miscellaneous	\$ -	\$ 737	\$ -	\$ -	\$ -
Total Open Space, Parks and Rec		\$ 58,954	\$ 67,453	\$ 149,894	\$ 73,772	\$ 67,959

Grant Funded Parks and Recreation Projects

Account	Account Title	2020 Actual	2021 Actual	2022 Budget	2022 EST	2023 Budget
10-437-101	Open Space Parks &	\$ 48,700	\$ 10,638	\$ -	\$ -	\$ 30,000

Restricted Parks Fee

10-437-103	Reserved/Resticted F	\$ -	\$ (9,883)	\$ -	\$ -	\$ -
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Tree Board

10-437-104	Tree Board	\$ 1,900	\$ 1,470	\$ 2,000	\$ 2,000	\$ 2,000
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Community Development

10-438-105	Salaries	\$ 1,550	\$ 1,550	\$ 2,100	\$ 1,550	\$ 1,500
10-438-125	Social Security Tax	\$ 118	\$ 138	\$ 161	\$ 119	\$ 115
10-438-135	Worker's Compensat	\$ 1	\$ 2	\$ 1	\$ 1	\$ 1
10-438-140	Unemployment Insur	\$ -	\$ -	\$ -	\$ -	\$ -
10-438-320	Operating Supplies	\$ 42	\$ 72	\$ 100	\$ 69	\$ 100
10-438-340	Postage	\$ 13	\$ 18	\$ -	\$ 18	\$ 18
10-438-380	Public Notice/Publica	\$ 156	\$ 146	\$ 100	\$ 83	\$ 100
10-438-400	Program Operation S	\$ 25	\$ 740	\$ -	\$ -	\$ -
10-438-700	Contract Services	\$ 9,623	\$ 20,370	\$ 10,000	\$ 25,000	\$ 20,000
Total Community Development		\$ 11,527	\$ 23,035	\$ 12,462	\$ 26,840	\$ 21,833
TOTAL		\$ 1,471,348	\$ 1,651,767	\$ 1,975,742	\$ 1,915,545	\$ 2,761,832

Capital Improvements Fund

Account	Account Title	2020 Actual	2021 Actual	2022 Budget	2022 EST	2023 Budget
Capital Improvement Fund Balance						
Fund Balance Jan 1		\$ 739,485	\$ 920,170	\$ 1,088,025	\$ 1,088,025	\$ 1,286,763
Revenue		\$ 308,297	\$ 359,360	\$ 377,173	\$ 407,179	\$ 738,519
Expenditures		\$ 127,611	\$ 191,505	\$ 442,413	\$ 208,441	\$ 959,013
Net Increase (Decrease) in Cash		\$ 180,686	\$ 167,855	\$ (65,240)	\$ 198,738	\$ (220,494)
Fund Balance Dec 31		\$ 920,170	\$ 1,088,025	\$ 1,022,785	\$ 1,286,763	\$ 1,066,269
3% State Required		\$ 3,828	\$ 5,745	\$ 13,272	\$ 6,253	\$ 28,770
Major Street Imp. Restricted		\$ 525,598	\$ 672,724	\$ 830,860	\$ 848,342	\$ 1,026,533
Town Hall Committed		\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 100,000
Unrestricted Available Resources		\$ 310,743	\$ 329,556	\$ 98,652	\$ 352,168	\$ (89,034)

Capital Improvement Revenue						
70-380-108	Sales Tax 25% of 1.5	\$ 130,011	\$ 153,839	\$ 161,474	\$ 169,223	\$ 170,915
70-380-470	Interest	\$ 2,088	\$ 158	\$ 150	\$ 4,925	\$ 7,900
70-384-600	Grants	\$ -		\$ -	\$ -	\$ 320,000
Capital Improvement Revenue		\$ 132,100	\$ 153,997	\$ 161,624	\$ 174,148	\$ 498,815

Major Street Improvement Revenue						
70-385-114	Sales Tax .5% Street	\$ 173,349	\$ 205,119	\$ 215,299	\$ 225,631	\$ 227,887
70-385-470	Interest	\$ 2,849	\$ 245	\$ 250	\$ 7,400	\$ 11,817
Major Street Imp. Revenue		\$ 176,197	\$ 205,364	\$ 215,549	\$ 233,031	\$ 239,704

Capital Improvement Expenditures						
70-480-400	Administration	\$ 9,850	\$ -	\$ -	\$ -	\$ 27,500
70-482-400	PD	\$ -	\$ -	\$ -	\$ -	\$ 47,000
70-484-400	Transportation	\$ 58,773	\$ 133,267	\$ 385,000	\$ 151,028	\$ 823,000
70-488-400	Enterprise	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Improvement Expenditures		\$ 68,623	\$ 133,267	\$ 385,000	\$ 151,028	\$ 897,500

Major Street Improvement Expenditure						
70-485-400	Principal	\$ 30,300	\$ 30,300	\$ 30,300	\$ 30,300	\$ 30,300
70-485-470	Interest	\$ 28,688	\$ 27,938	\$ 27,113	\$ 27,113	\$ 31,213
Major St Imp Expenditure		\$ 58,988	\$ 58,238	\$ 57,413	\$ 57,413	\$ 61,513

Conservation Trust Fund

Account	Account Title	2020 Actual	2021 Actual	2022 Budget	2022 EST	2023 Budget
Conservation Trust Fund Balance						
Available Resources Jan 1		\$ 21,958	\$ 47,120	\$ 15,023	\$ 15,023	\$ 29,653
Revenue		\$ 64,524	\$ 28,861	\$ 30,511	\$ 31,130	\$ 30,775
Expenditures		\$ 39,362	\$ 60,959	\$ 16,500	\$ 16,500	\$ 27,500
Net Increase (Decrease) in Cash		\$ 25,163	\$ (32,098)	\$ 14,011	\$ 14,630	\$ 3,275
Available Resources Dec 31		\$ 47,120	\$ 15,023	\$ 29,034	\$ 29,653	\$ 32,928
3% State Required		\$ 1,181	\$ 1,829	\$ 495	\$ 495	\$ 825
Unrestricted Available Resources		\$ 45,940	\$ 13,194	\$ 28,539	\$ 29,158	\$ 32,103

CTF Revenue						
71-390-470	Interest	\$ 185	\$ 11	\$ 11	\$ 130	\$ 275
71-390-500	Program Operation S	\$ 23,339	\$ 27,850	\$ 29,000	\$ 29,500	\$ 29,500
71-390-650	Contributions	\$ 41,000	\$ 1,000	\$ 1,500	\$ 1,500	\$ 1,000
Revenue		\$ 64,524	\$ 28,861	\$ 30,511	\$ 31,130	\$ 30,775

CTF Expenditures						
71-490-400	Program Operation S	\$ 39,362	\$ 60,959	\$ 16,500	\$ 16,500	\$ 27,500

Law Enforcement/Back the Badge Fund

Account	Account Title	2020 Actual	2021 Actual	2022 Budget	2022 EST	2023 Budget
Law Enforcement/Back the Badge Fund Balance						
Fund Balance Jan 1		-	-	36,519	36,519	51,104
Revenue		-	239,319	266,587	274,585	277,330
Expenditures		-	202,800	260,000	260,000	270,000
Net Increase (Decrease) in Cash		-	36,519	6,587	14,585	7,330
Available Resources Dec 31		-	36,519	43,106	51,104	58,434
3% State Required		-	6,084	7,800	7,800	8,100
Law Enforcement/Back the Badge Revenue						
73-325-120 L.E./Back the Badge Tax		-	239,319	266,587	274,585	277,330
Law Enforcement/Back the Badge Expenditures						
73-425-400 Program Operation Specific		-	202,800	260,000	260,000	270,000

Transportation



Capital Improvement Vision - Transportation in general:

Enforce by design 30 miles per hour on Highway 65. Increase pedestrian crossings – with flashing beacons and school crossings. Pedestrian a compatible street design. Complete Bike and Pedestrian trails. Increase adequate parking – regular and provide handicap parking. Overlay all Reduce or eliminate “no-outlet” streets. Provide sidewalks where needed and no other pedestrian walkway is available. Replace and install ne and traffic control devices. Improve snow removal and maintenance schedules indicating priorities. Enforce proper ditch maintenance within to adequate lighting at intersections. Design aesthetic amenities including street lights within street improvements.

Capital Improvement Vision - Streets:

The Town of Cedaredge has about 19 miles of streets within the town limits. Lack of adequate funding for streets, bridges and storm water ma prevalent problem throughout Colorado. State, County and Local Governments depend on fuel tax that has not be raised since the mid 1980's a gallon. Gallons of fuel sold has continued to decrease while vehicle road miles have increased and the cost of road maintenance has multiplied since the mid 1980's. Colorado's transportation funding lags behind many western states. Continued lack of Federal, State and Local funding s effect long term efforts to preserve Cedaredge streets.

Capital Improvement Vision - Facilities & Parks:

Keep facilities operational, clean and safe. Keep parks, trails, and open spaces clean and safe.

Capital Improvement Vision - Storm Water:

Protect public and private improvements by regulating and enforcing proper storm water drainage. Uphold the Town’s standards and specifica constructed public streets. New street systems should be designed to handle storm water. Restrict water from private accesses or sources onto infrastructure.

	2022	2023	2024	2025	2026	2027
1 Pickup			\$40,000			
2 Replace Server 1/3 PD, Admin, PW						\$15,000
3 Sidewalk SE Independence from Hwy 65 to Middle School	\$75,000					
4 HWY 65 Sidewalk NW Cedar - W Main and Cedar - 3rd	\$185,000	\$400,000				
5 HWY 65 Sidewalk E Main to SE Deer Trail			\$230,000			
6 SE Deer Trail AVE: Intersestion, asphalt, bridge replacement, sidewalk, parking lot			\$1,250,000			
7 Equipment Excavator trackhoe- Partial Only 1/3 each CIP Trans, WtrF, WWF		\$33,000				
8 Wayfinding		\$10,000				
9 Insulate Overhead Doors or Energy Efficient Heaters						
10 Asphalt Management Plan						
11 Crack Sealing	\$15,000	\$25,000	\$25,000	\$25,000	\$25,000	
12 Asphalt Management	\$110,000	\$140,000	\$140,000	\$140,000	\$140,000	
13 Access Control and Improvement Study along Highway 65 to reduce traffic speed and increase pedestrian safety NW Cedar AVE to SW 11th AVE						
14 Engineering SE Deer Trail, bridge, sidewalk, paving		\$50,000				
15 Street sweeper		\$50,000				
16 Post Office Pocket Park change to parking lot		\$115,000				
Total	\$385,000	\$823,000	\$1,685,000	\$165,000	\$165,000	\$15,000