

Notes for 2021 Draft Budget

General Fund

Currently we have approximately \$73,484 more in expenses than revenues.

Here are some thoughts for consideration and discussion and some explanations:

General Fund Administrative expenses: The office copier people have said that our copier has about reached the end of its life cycle and they are not going to be able to get parts so we really don't have a choice on this purchase. ½ is budgeted to general fund and ½ to water/sewer. I have not yet budgeted for emergency reserves. The number is a percentage of both general fund and water/sewer expenses and I'll account for it when the budget is closer to final for next week. We can use past funds (reserves) for it.

General Fund Legislative expenses: More is budgeted for staff and board training. These funds should cover some training for Sheila and Nora and also for the Board later in the year.

General Fund Public Works—Road & Bridge, Buildings, and Parks expenses: Some of the increase is in salaries. You may recall that I thought we needed on call from approximately 5:00 pm to 7:00 am Monday through Friday, plus 24 hr on call for the weekends. One thought I had was for the town to purchase a cell phone that had a dedicated phone number to be used for non-working hours. If there was such a thing, perhaps both staff and town board could take turns having the phone and since they wouldn't be tied to a landline they wouldn't need additional compensation. That would cut \$12,775 from the 2021 budget. Also, please note that the department would no longer have an assistant as the water/sewer employee would assist road & bridge when needed. We also budgeted \$5,000 for contract labor to cover for Greg if needed until a water/sewer person could be hired. I kept Greg's list of needed purchases in the tool line item for now. He did go through and designate line items, but for the draft I was more interested in separating general fund and water/sewer fund. I need to do some double checking, but I believe I'm close on dollars, which is approximately \$9739 (based on the highest cost estimate for each item). We may need to prioritize and purchase some in 2021 and some in 2022. The other large line item is street improvements. We have budgeted gravel for street improvements for both 2019 and 2020 that were not used. I budgeted those amounts, plus gravel for 2021. This line also includes the dust abatement. If the board determines that the streets are holding up well, without re-graveling, we can probably lower that line item.

You will notice that the general fund indicates a large dollar amount in reserves. Please note that this is misleading because the water/sewer fund is carrying a negative balance left over from the water system improvements project. The actual cash in the checking account is probably around \$150,000.

Water/Sewer Fund

Currently we have approximately \$93,846 more in expenses than revenues. In addition, we are carrying a negative balance from the water improvement project of \$393,290.

Here are some thoughts for consideration and discussion and some explanations:

Water/Sewer Legislative expenses: You will notice the large dollar amount in the office equipment line item. ½ of the copier expense is budgeted and approximately \$15,000 to get the scada system functioning properly. I am hopeful that the \$15,000 is high and that it won't cost that much, but better to budget high than low.

Water/Sewer Public Works-Water/Sewer expenses: Some of the increase is in salaries. You may recall that I thought we needed on call from approximately 5:00 pm to 7:00 am Monday through Friday, plus 24 hr on call for the weekends. One thought I had was for the town to purchase a cell phone that had a dedicated phone number to be used for non-working hours. If there was such a thing, perhaps both staff and town board could take turns having the phone and since they wouldn't be tied to a landline they wouldn't need additional compensation. That would cut \$12,775 from the 2021 budget.

I do believe we will need to raise water/sewer rates again, but we need to reduce expenses as much as possible first.

Town of Yampa							
2021 Budget Draft							
			2021 Gross Mill Levy	27.296			
			Temporary Tax Credit	-10.172			
			2021 Net Mill Levy	17.124			
General Fund					Thru November		
Revenues							
			2019	2020	2020	2020	
Acct #	Name		Year End Final	Budget	YTD	YEE	
						2021 Budget	
01 00 4000	Property tax		\$65,865	\$68,133	\$66,155	\$68,133	\$69,962
01 00 4010	Specific ownership tax		\$4,429	\$4,700	\$3,694	\$4,000	\$4,000
01 00 4020	Sales tax		\$93,044	\$83,000	\$81,918	\$103,000	\$100,000
01 00 4030	Fuel tax		\$0	\$0	\$0	\$0	\$0
01 00 4100	Cigarette tax		\$304	\$230	\$256	\$260	\$250
01 00 4110	Severance tax		\$14,109	\$5,000	\$3,613	\$3,613	\$2,000
01 00 4120	Franchise fees		\$12,142	\$11,000	\$9,580	\$12,300	\$12,000
01 00 4130	Mineral leasing		\$974	\$1,000	\$289	\$289	\$0
01 00 4140	Highway users		\$18,795	\$15,120	\$10,552	\$16,356	\$15,000
01 00 4150	Motor vehicle fees		\$2,361	\$2,000	\$1,853	\$2,200	\$2,000
01 00 4160	Use tax		\$1,338	\$0	\$3,724	\$3,724	\$0
01 00 4170	County road levy		\$1,304	\$1,350	\$1,350	\$1,362	\$1,350
01 00 4200	Liquor license		\$150	\$150	\$150	\$150	\$150
01 00 4201	Business Licenses		\$0	\$0	\$0	\$0	\$0
01 00 4202	Non business licenses&permits		\$125	\$0	\$0	\$0	\$0
01 00 4210	Animal license		\$174	\$150	\$8	\$8	\$150
01 00 4300	Court fines		\$0	\$0	\$0	\$0	\$0
01 00 4310	Other income		\$1,608	\$0	\$891	\$891	\$0
01 00 4330	Fire protection district rent		\$4,696	\$4,500	\$3,010	\$4,500	\$4,500
01 00 4340	Ladies aid hall rent		\$1,325	\$1,025	\$275	\$275	\$500
01 00 4350	Town hall rent		\$0	\$0	\$0	\$0	\$0
01 00 4400	Interest		\$898	\$400	\$294	\$410	\$500
01 00 4720	Grant Income		\$32,181	\$0	\$0	\$15,000	\$0
01 00 4820	Historic Fund Mill Levy		\$0	\$0	\$0	\$0	\$0
01 00 4830	Palmer/Zirkel antenna lease		\$2,257	\$2,341	\$1,945	\$2,341	\$2,425
01 00 4840	PUD		\$0	\$0	\$0	\$0	\$0
Subtotal			\$258,079	\$200,099	\$189,557	\$238,812	\$214,787
2020 Possible Use of Past Funds				\$44,368	\$0		
Totals without Past Funds (Reserves)			\$258,079	\$244,467	\$189,557	\$238,812	\$214,787
Reserves			\$579,474	\$623,114	\$587,828	\$611,423	\$611,423
Totals			\$837,553	\$867,581	\$777,385	\$850,235	

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General Fund		Through November					
Expenditures		2019	2020	2020	2020	2021	
Acct #	Name	Year End Final	Budget		YEE	Budget	
Administrative							
01 01 5420	Blanket bond	\$147	\$162	\$148	\$148	\$163	10% inc
01 01 5500	Travel Allowance	\$0	\$200	\$0	\$0	\$500	
01 01 6100	Property insurance	\$3,220	\$3,542	\$3,982	\$3,982	\$4,380	10% inc
01 01 6101	Liability insurance	\$7,111	\$7,822	\$7,099	\$7,099	\$7,929	10% inc
01 01 6110	Building R&M	\$1,427	\$5,000	\$3,881	\$5,000	\$5,000	
01 01 6111	Crossan Project	\$3,837	\$0	\$0	\$0	\$0	
01 01 6112	Telephone	\$2,084	\$2,000	\$2,028	\$2,220	\$1,260	
01 01 6115	COVID Mitigation			\$4,405	\$6,000	\$0	
01 01 6120	Building utilities	\$5,441	\$6,512	\$4,540	\$6,512	\$7,000	added town shop
01 01 6121	Coal-bldg heating	\$1,920	\$1,150	\$1,327	\$1,327	\$1,150	
01 01 6150	Trash removal	\$1,358	\$1,400	\$1,231	\$1,570	\$1,500	
01 01 6601	Parks	\$133	\$848	\$95	\$95	\$500	
01 01 6602	Ice rink maintenance	\$0	\$0	\$0	\$0	\$0	
01 01 6611	Janitorial	\$0	\$5,850	\$0	\$0	\$5,900	
01 01 8120	Audit	\$2,700	\$2,500	\$2,750	\$2,750	\$2,850	
01 01 8121	Legal	\$2,754	\$2,500	\$1,426	\$2,200	\$2,500	
01 01 8122	Advertising-publishing	\$252	\$225	\$376	\$500	\$500	
01 01 8123	Treasurer's fees	\$1,320	\$1,500	\$1,323	\$1,500	\$1,400	
01 01 8130	Newsletter/Postage	\$1,753	\$2,000	\$1,494	\$1,550	\$1,000	
01 01 8131	Office supplies	\$476	\$800	\$484	\$800	\$800	
01 01 8132	Dues-subscriptions	\$2,565	\$2,600	\$2,455	\$2,600	\$2,669	
01 01 8140	Public relations/donations	\$1,276	\$1,500	\$0	\$1,500	\$1,500	
01 01 8145	Economic Development	\$619	\$2,000	\$0	\$0	\$2,000	signage/other
01 01 8150	Codification	\$0	\$0	\$0	\$0	\$1,000	
01 01 8170	Office equipment	\$355	\$800	\$260	\$400	\$3,000	1/2 \$5,800 copier+\$100
01 01 8171	Office equip R&M/Copies	\$344	\$1,000	\$239	\$400	\$500	
01 01 8175	Computer Support	\$1,568	\$1,550	\$1,618	\$1,618	\$1,600	
01 01 8176	Website	\$275	\$300	\$0	\$300	\$300	
01 01 8180	Historic Fund Mill Levy	\$0	\$0	\$0	\$0	\$0	
01 01 8190	Grant Expense	\$0	\$0	\$0	\$15,000	\$0	
01 01 8200	Palmer/Zirkel antenna lease	\$2,257	\$2,341	\$0	\$2,341	\$2,425	
01 01 8400	PUD	\$0	\$0	\$0	\$0	\$0	
01 01 9000	Miscellaneous Expense	\$0	\$0	\$78	\$0	\$0	
01 01 9001	Emergency reserves	\$15,401	\$23,000	\$0			
Subtotal		\$60,593	\$79,102	\$41,239	\$67,412	\$59,326	

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Legislative	\$0	\$0	\$0	\$0	\$0
01 02 5100 Board salaries					
01 02 5110 Town Clerk salary	\$19,939	\$21,263	\$18,608	\$20,357	\$23,920
01 02 5120 Asst Town Clerk salary	\$22,634	\$21,901	\$20,532	\$22,451	\$26,000
01 02 5130 Records clerk salary	\$2,379	\$3,078	\$1,777	\$2,347	\$3,120
01 02 5140 Judge salary	\$2,400	\$2,400	\$2,200	\$2,400	\$2,400
01 02 5150 Court Clerk salary	\$0	\$0	\$0	\$0	\$0
01 02 5210 Town clerk-pr tax-unemployment	\$1,566	\$1,690	\$1,605	\$1,690	\$1,902
01 02 5220 Asst clerk-pr tax-unemployment	\$1,769	\$1,741	\$1,703	\$1,741	\$2,067
01 02 5230 Records clerk -pr tax - unempl	\$178	\$245	\$88	\$92	\$249
01 02 5240 Judge-pr tax-unemployment	\$191	\$191	\$176	\$191	\$191
01 02 5250 Court clerk-pr tax unemployment	\$0	\$0	\$0	\$0	\$0
01 02 5310 Health ins - town clerk	\$5,673	\$4,428	\$4,439	\$4,839	\$4,674
01 02 5320 Health ins - asst town clerk	\$5,675	\$4,428	\$4,074	\$4,839	\$4,674
01 02 5410 HRA-town clerk		\$572	\$0	\$572	\$326
01 02 5411 Workers comp	\$68	\$121	\$0	\$121	\$125
01 02 5420 HRA-ass't town clerk		\$572	\$55	\$572	\$326
01 02 5500 Staff and Board training	\$0	\$500	\$40	\$40	\$1,000
01 02 8124 Election expense	\$0	\$1,500	\$47	\$47	\$1,500
01 02 8510 Law enforcement	\$7,446	\$6,500	\$6,586	\$8,400	\$8,500
01 02 8520 Neighborhood watch	\$0	\$0	\$0	\$0	\$0
	\$69,918	\$71,130	\$61,930	\$70,699	\$80,974
Subtotal					

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General Fund		Through November				
Expenditures continued		2019 Year End Final	2020 Budget	2020 2020	2020 YEE	2021 Budget
Acct #	Name					
Public Works - Road & Bridge						
01 03 5160	PWS salary	\$24,937	\$26,592	\$0	\$0	\$73,795
01 03 5170	PWA salary	\$19,191	\$13,140	\$25,938	\$30,245	\$0
01 03 5180	PWTA salary	\$0	\$0	\$0	\$0	\$0
01 03 5260	PWS-pr tax-unemployment	\$1,946	\$2,114	\$784	\$784	\$4,860
01 03 5270	PWA - pr tax - unemployment	\$1,315	\$1,045	\$1,889	\$2,622	\$0
01 03 5280	PWTA-pr tax-unemployment	\$0	\$0	\$0	\$0	\$0
01 03 5360	Health ins - PWS	\$5,675	\$4,428	\$0	\$0	\$9,348
01 03 5370	Health Insurance PWA	\$5,675	\$4,428	\$4,074	\$4,447	\$0
01 03 5411	Workers comp-PWS & PWA	\$1,455	\$2,178	\$281	\$2,200	\$2,200
01 03 5460	HRA-PWS	\$0	\$572	\$0	\$0	\$652
01 03 5470	HRA-PWA	\$0	\$572	\$0	\$572	\$0
01 03 5600	Alcohol/drug testing	\$0	\$0	\$0	\$150	\$200
01 03 5700	Contract labor	\$0	\$5,000	\$0	\$0	\$5,000
01 03 6102	Automobile insurance	\$1,342	\$1,476	\$1,343	\$1,343	\$1,477
01 03 6122	Street lighting	\$7,070	\$7,000	\$5,969	\$7,165	\$7,200
01 03 8150	Tools	\$193	\$500	\$1,556	\$1,556	\$9,739
01 03 8151	Machinery Replacement	\$0	\$1,000	\$0	\$0	\$1,000
01 03 8152	Safety signs	\$0	\$500	\$0	\$0	\$500
01 03 8153	Fuel, oil, gas, diesel	\$3,359	\$5,000	\$2,240	\$4,000	\$5,000
01 03 8172	Street repairs & gravel	\$1,679	\$2,500	\$1,300	\$1,994	\$2,500
01 03 8173	Street improvements	\$5,961	\$12,690	\$6,204	\$6,204	\$21,500
01 03 8174	Machinery repairs	\$3,723	\$3,430	\$576	\$1,000	\$3,000
01 03 8200	Mosquito Control	\$0	\$0	\$0	\$0	\$0
01 03 9000	Miscellaneous Expenses	\$0	\$0	\$0	\$0	\$0
Subtotal		\$83,521	\$94,165	\$52,154	\$64,282	\$147,971
Totals w/o Reserves		\$214,032	\$244,397	\$155,323	\$202,393	\$288,271
Reserves		\$579,474	\$206,391	\$587,828		
TOTALS		\$793,506	\$450,788	\$743,151		

\$27/hr-2080 hrs + ot/\$12,775 on call

10% increase

Greg's list

19,'20,'21,+ dust abatement

Water / Sewer Fund

Revenues		Through November				
Acct #	Name	2019 Year End Final	2020 Budget	2020 YTD	2020 YEE	2021 Budget
03 00 4400	Interest	\$2,552	\$1,000	\$884	\$1,030	\$1,000
03 00 4500	Water rent	\$153,514	\$159,500	\$144,566	\$155,888	\$156,000
03 00 4510	Water thawing/other	\$3,234	\$2,800	\$2,744	\$2,800	\$2,500
03 00 4520	Water tap fees	\$0	\$0	\$0	\$0	\$0
03 00 4530	Water Improvements	\$10,503	\$10,503	\$9,628	\$10,503	\$10,503
03 00 4535	WTP Filtration Add – Planni	\$0	\$0	\$0	\$0	\$0
03 00 4600	Sewer rent	\$117,086	\$117,200	\$113,190	\$123,000	\$123,000
03 00 4610	Sewer other	\$3,174	\$2,500	\$2,363	\$2,500	\$2,500
03 00 4620	Sewer tap fees	\$0	\$0	\$0	\$0	\$0
03 00 4630	Sewer Improvements	\$7,590	\$7,590	\$6,958	\$7,590	\$7,590
03 00 4700	Misc income	\$305	\$0	\$517	\$517	\$0
03 00 4800	Grant Revenue	\$635,783	\$181,000	\$49,283	\$49,283	\$130,000
03 00 4810	Loan Income	\$0		\$0	\$0	
Subtotal current year funds		\$933,741	\$482,093	\$330,133	\$353,111	\$433,093
Totals w/o Reserves		\$933,311	\$482,093	\$330,133	\$353,111	\$433,093
Reserves						\$173,828
TOTALS						\$606,921

Water/Sewer Fund		Through November					
Expenditures continued		2019	2020	2020	2020	2021	
Acct #	Name	Yr End Final	'Budget		'YEE	Budget	
	Public Works			\$0	\$0	\$73,795	\$27/hr-2080 hrs + ot/\$12,775 on call
03 03 5160	PWS salary	\$24,937	\$26,592	\$0	\$0	\$0	
03 03 5170	PWA salary	\$19,779	\$13,140	\$25,938	\$30,245	\$0	
03 03 5180	PWTA salary	\$0	\$0	\$0	\$0	\$0	
03 03 5260	PWS-payroll tax-unemployr	\$1,946	\$2,114	\$784	\$784	\$4,860	
03 03 5270	PWA-pr tax-unemployment	\$1,329	\$1,045	\$1,889	\$1,978	\$0	
03 03 5280	PWTA-pr tax-unemploymer	\$0	\$0	\$0	\$0	\$0	
03 03 5360	Health ins - PWS	\$5,675	\$4,428	\$0	\$0	\$9,348	
03 03 5370	Health ins - PWA	\$5,675	\$4,428	\$4,074	\$4,447	\$0	
03 03 5411	Workers comp	\$30	\$2,178	\$281	\$2,200	\$2,200	
03 03 5460	PWS-HRA		\$572	\$0	\$0	\$652	
03 03 5470	PWA-HRA		\$572	\$0	\$0	\$0	
03 03 5500	Travel allowance	\$20	\$200	\$0	\$0	\$1,000	
03 03 5501	Employee training	\$630	\$1,000	\$0	\$0	\$200	
03 03 5600	Alcohol/drug testing	\$0	\$100	\$0	\$0	\$200	
03 03 5700	Contract labor	\$0	\$12,000	\$8,600	\$10,400	\$10,400	
03 03 6102	Automobile insurance	\$1,342	\$1,476	\$1,343	\$1,343	\$1,477	10% inc
03 03 6220	Water utilities	\$4,195	\$4,000	\$3,598	\$4,000	\$4,500	
03 03 6225	Propane	\$1,692	\$1,950	\$1,791	\$1,950	\$1,950	
03 03 6320	Sewer utilities	\$5,856	\$10,500	\$11,530	\$13,530	\$15,000	
03 03 7250	Water R&M	\$7,239	\$3,300	\$599	\$2,500	\$9,000	
03 03 7260	Water Improvement Xfer	\$10,503	\$10,503	\$9,628	\$10,503	\$10,503	
03 03 7350	Sewer R&M	\$5,812	\$5,085	\$4,623	\$5,000	\$7,500	
03 03 7360	Sewer Improvement Xfer	\$7,590	\$7,590	\$6,958	\$7,590	\$7,590	
03 03 8153	Fuel, oil, gas, diesel	\$913	\$1,500	\$415	\$1,000	\$1,000	aerator \$1,700
03 03 8190	Equipment	\$2,610	\$2,000	\$999	\$2,000	\$2,000	Greg's list
						\$3,766	
03 03 8192	Equipment R&M	\$2,654	\$9,315	\$9,256	\$9,500	\$4,000	
03 03 8210	Water supplies/chemicals	\$4,659	\$7,788	\$10,536	\$11,000	\$8,000	
03 03 8220	Water lab	\$2,853	\$3,600	\$3,408	\$3,600	\$3,600	
03 03 8230	Water permit	\$100	\$310	\$100	\$100	\$100	
03 03 8240	Water Administration Fees	\$0	\$0	\$0	\$0	\$0	
03 03 8310	Sewer supplies/chemicals	\$1,805	\$2,360	\$1,511	\$2,000	\$2,000	
03 03 8320	Sewer lab	\$2,315	\$2,730	\$2,246	\$2,300	\$2,200	
03 03 8330	Sewer permit	\$1,593	\$1,600	\$1,593	\$1,593	\$1,600	
03 03 9500	Upper Yampa Water Conse	\$25,266	\$27,000	\$25,749	\$25,749	\$26,000	
03 03 9510	Bear River Reservoir	\$672	\$672	\$840	\$840	\$1,000	
03 03 9520	Water Acquisition	\$0	\$0	\$0	\$0	\$0	
03 03 9525	Add'l Water Storage Tank	\$0	\$0	\$0	\$0	\$0	
03 03 9530	Water Treatment Plant Filtra	\$0	\$0	\$0	\$0	\$0	
03 03 9535	Water System Improvement	\$644,009	\$50,000	\$18,113	\$18,113	\$6,500	
03 03-9536	Water Tank Access Road	\$1,739	\$2,791	\$0	\$0	\$1,845	
03 03 9540	Water Plant Access Road	\$0	\$0	\$0	\$0	\$0	
03 03 9610	Sewer System Improvement	\$15,977	\$131,000	\$1,098	\$1,098	\$130,000	
03 03 9700	Emergency Planning	\$0	\$200	\$0	\$200	\$200	
	Water - well permit					\$10,000	
	Wastewater plant land acquisition					\$12,000	
	Subtotal	\$811,415	\$355,639	\$157,500	\$175,563	\$375,986	
	Totals w/o Reserves	\$922,712	\$473,691	\$261,343	\$289,052	\$526,939	
	Checking deficit	\$283,231	\$275,000	\$260,534		\$393,290	
	TOTALS	\$1,205,943	\$748,691			\$920,229	

Town of Yampa						
2021 Draft Budget						
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CONSERVATION TRUST FUND					Through November	
Revenues						
Acct #	Name	2019 Year End Final	2020 Budget	2020 YTD	2020 YEE	2021 Budget
01 04 4160	State payments to Town	\$5,247	\$4,800	\$3,569	\$4,778	\$4,775
01 04 4400	Interest	\$2,853	\$2,500	\$902	\$990	\$1,000
	Other Income	\$0	\$0	\$0		
	Totals	\$8,100	\$7,300	\$4,471	\$5,768	\$5,775
	Use of Past Funds	\$8,100	\$700			
	Totals with use of past funds		\$8,000			
	Reserves	\$126,591	\$130,077	\$129,674		\$131,062
	TOTALS	\$134,691	\$138,077	\$129,674		
Expenditures						
01 04 6110	Restroom Facilities	\$0	\$0	\$0		
01 04 6111	Playground Improvements	\$0	\$1,000	\$0		
01 04 6112	Park Improvements	\$0	\$7,000	\$0		
	Total Expenditures	\$0	\$8,000			
	Reserves	\$126,591	\$130,077			
	TOTALS	\$126,591	\$138,077			