

**TOWN OF YAMPA  
TOWN BOARD AGENDA  
NOVEMBER 6, 2024 – 6:00 pm**

To the Town Board of Yampa and to all Other Persons to whom it may concern:

Notice is hereby given that a Special Yampa Town Board Meeting will be held on **Wednesday, November 6, 2024 beginning at 6:00 pm** in the Board Room at Crossan's/Town Hall, 101 Main St., 2<sup>ND</sup> Floor, Yampa, CO. Agenda is subject to change up to 24 hours prior to the scheduled meeting.

Join Zoom Meeting

<https://us06web.zoom.us/j/81885532804>  
+17193594580,,81885532804# US

**1. Call to Order**

- a. Roll Call
- b. Pledge of Allegiance

**2. Audience Participation (5 Minutes)**

Please limit comments to 5 minutes. The Town Board will take comments under consideration but will not make any decision or take any action at this time. Anyone who would like to address the Town Board concerning any agenda item will be given the opportunity to speak for up to 5 minutes on that item.

**3. 2025 Budget Public Hearing (20 Minutes)**

Public Hearing: Public hearing on the 2025 Budget

**4. Resolution 2024-17 – MissionSquare 457 Plan Benefit Enrollment (10 Minutes)**

Discussion and consideration to approve and authorize the signing of Resolution 2024-17, A Resolution Establishing a Legislative Body Relating to a 457 Deferred Compensation Plan

**5. Consent Agenda (5 Minutes)**

- a. Approval of October 16, 2024 Regular Meeting Minutes and October 23, 2024 Special Meeting Minutes
- b. Approval of September 2024 Payment Approval Report
- c. Approval of September 2024 Financial Statement

**6. Staff and Board Member Reports/Updates (10 Minutes)**

- a. Committee and meeting reports from Staff and Board Members

**7. Scheduled Meeting/Work Sessions (5 Minutes)**

- a. Town Board and other requests for Agenda Items
  - i. November 20, 2024 – Town Board Meeting
  - ii. December 4, 2024 - Town Board Meeting

**8. Adjournment**



**2025 Budget**

**DRAFT**

**November 3, 2024**

### **Community Vision:**

The Town of Yampa is a flourishing small town that offers a superior quality of life at the Gateway to the Flat Tops. The community is characterized by its distinct historic character, welcoming atmosphere, and legacy of opportunity for residents and visitors of all ages.

November 3, 2024

Board of Trustees:

Presented herein is the 2025 annual budget. The budget serves as the basis for the Town of Yampa's (Town) financial and operating plans over the next year. This budget has been prepared in accordance with the provisions of C.R.S. 29-1-103. It uses the modified accrual basis of accounting.

### **Current Outlook**

The budget contains a General Fund for the Town covering general town services, public works/streets, judicial and parks maintenance operations. Revenues for the General Fund come from a variety of sources including property, sales, specific ownership, cigarette, highway use and road taxes; motor vehicle registration, license and other fees; mineral leasing and severance tax related to mineral development; grant income; and interest and miscellaneous income. Parks operations are also supported by Lottery/Conservation Trust Fund revenues in the General Fund.

The budget also contains a water enterprise fund and a sewer enterprise fund for which the revenues come from the sales of services.

Beginning in 2024, the budget also implemented capital improvement and debt service funds to manage a number of future capital projects, associated revenue sources including voter-approved sales taxes, and debt repayment from the General Fund, Water Enterprise Fund and Sewer Enterprise Fund.

Over the last while, the Town has taken proactive steps to refine and stabilize the finances of the organization. Current budgetary appropriations continue to reflect this policy. In 2023, a water and sewer rate study was completed to inform how the Town can remain diligent in assuring enterprise fund cash flows are adequate, reserves are maintained at sufficient levels, and that continued monitoring of revenues and expenses occurs.

Property sales in 2024 show that values continue to move upward albeit at a more reasonable pace, leading to the expectation that future property tax collections will continue to recover, however economic pressures show a leveling off in this area. The Town, like others throughout the state, has seen sales tax revenues increase substantially, however such are offset by the uncertainties surrounding mineral lease and severance tax revenues, and minimal local residential or commercial development within the last 24 months. There are areas, however, where the signs point to an upturn as there are several development inquiries in follow-up to the 2023 completion of the Yampa Comprehensive Plan, downtown area redevelopment activity, and interest in the future of the Royal Hotel property that burned to the ground in 2017 and which was conveyed to the Town by the Routt County Board of Commissioners.

Capital improvement planning, including preparing for needed equipment purchases, was completed as part of the Yampa Comprehensive Plan and was mindful that such is needed to avoid larger and irregular impacts on Town finances that these types of purchases and projects would otherwise have. Even so, there are projects looming where immediate action is necessary and will need to be completed before any substantial Town funding is available for other capital project efforts. The Town is and will continue to seek outside grants and loans to complete these emergent projects.

The water and sewer enterprises are expected to cover all anticipated costs of overhead, operation and planned capital maintenance and repair projects in 2025 but such will require an increase in user rates, implementing the recommendations of the rate study. The Town continues to make headway in financing the needed improvements to the water treatment distribution and wastewater treatment and collection system facilities. Of immediate note is the wastewater system replacement and upgrade design work where project engineering was initiated in 2022 and will conclude in 2024. The Town received voter approval of

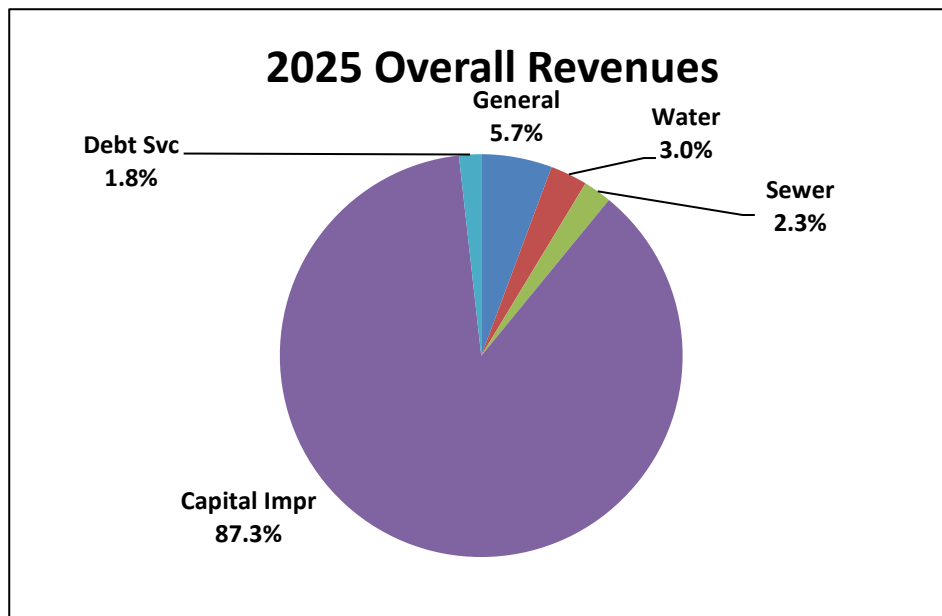
a sales tax increase and associated loan in November 2023 where revenues will be paired with several grants and a revenue bond to support the additional construction work planned for 2025.

The Town employs four (4) full time and one (1) part-time staff. Administrative staff includes the Town Administrator/Clerk, Deputy/Utility Clerk and part-time Town Treasurer/Planner. Public Works/Water & Sewer staff currently consists of a full-time water/sewer operator and a full-time streets maintenance superintendent. The Water & Sewer department contracts with a licensed Class A operator, and the Municipal Judge is retained with a monthly stipend.

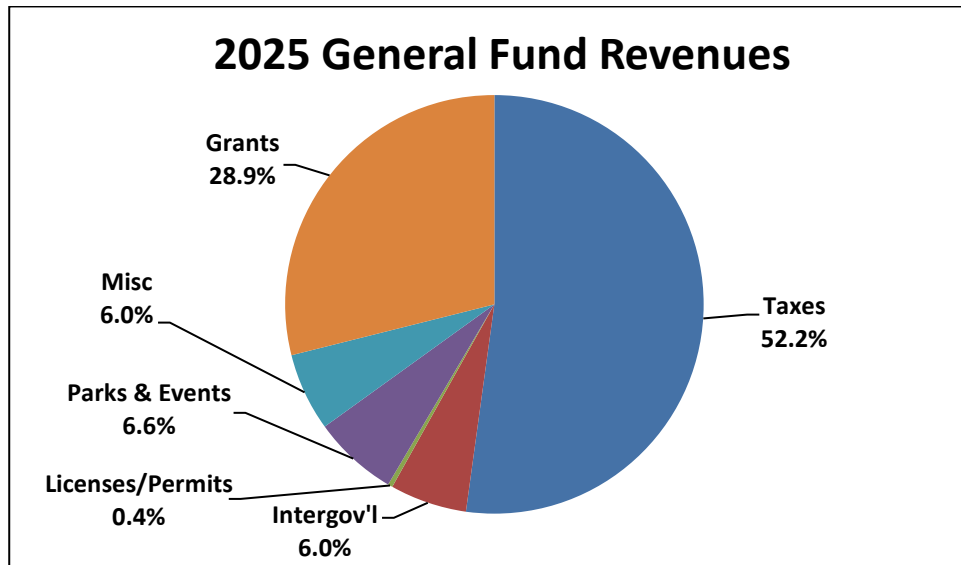
### **Financial Outlook**

#### Town Revenues

Overall, revenues in the 2025 budget are projected to be \$9,227,535, an increase of \$5,595,522, or 254.1% from the 2024 projected revenues of \$3,632,013. The increase is attributed to revenues related to planned capital project grants, loans and sales taxes. The General Fund is expected to see a decrease of \$64,301, the Water Fund will see revenues increase \$24,802 and the Sewer Fund is expected to see an increase of \$17,595 in revenues in 2025. In the General Fund, the decrease is attributed to lower administrative revenues, and in the Water and Sewer Funds the increases are related to increases in the user rates. Capital project revenues including grants, loans and transfers are being budgeted in the Capital Improvement Fund, and debt service revenues are comprised of sales taxes and transfer payments.



General Fund revenues are a combination of property taxes, sales taxes, license and development related fees, service fees, mineral leasing and severance tax monies, Lottery/Conservation Trust Fund revenues, interest income and miscellaneous income and fees. Property tax revenues are expected to increase approximately 5.5% in accordance with Taxpayer Bill of Rights (TABOR) limitations, sales tax revenues flowing to the General Fund and Debt Service Fund as well as other typical revenues will remain generally flat. Given the variability and uncertainty of mineral leasing and severance taxes, as well as indications from the state that funds may be limited, a minimal amount is again budgeted for 2025.



General Fund

- ◆ Funding from property, sales, cigarette, franchise and use taxes for 2025 will total \$273,385 or 52.2% of the total General Fund revenues.
- ◆ Intergovernmental revenues including severance taxes and mineral leasing funds are expected to provide \$31,200 in 2025 or 6.0% of the total General Fund revenues.
- ◆ License and registration fees are anticipated to provide \$1,870 in General Fund revenues in 2025 or 0.4% of total revenues.
- ◆ Parks and events revenues including Lottery/Conservation Trust Fund revenues are expected to provide in 2025 \$34,500 or 6.6% of the total General Fund revenues.
- ◆ Grants are expected to provide \$151,500 or 28.9% in General Fund revenues in 2025.
- ◆ Interest income and other miscellaneous sources will provide \$33,000 in revenues or 6.0% of the total General Fund revenues.

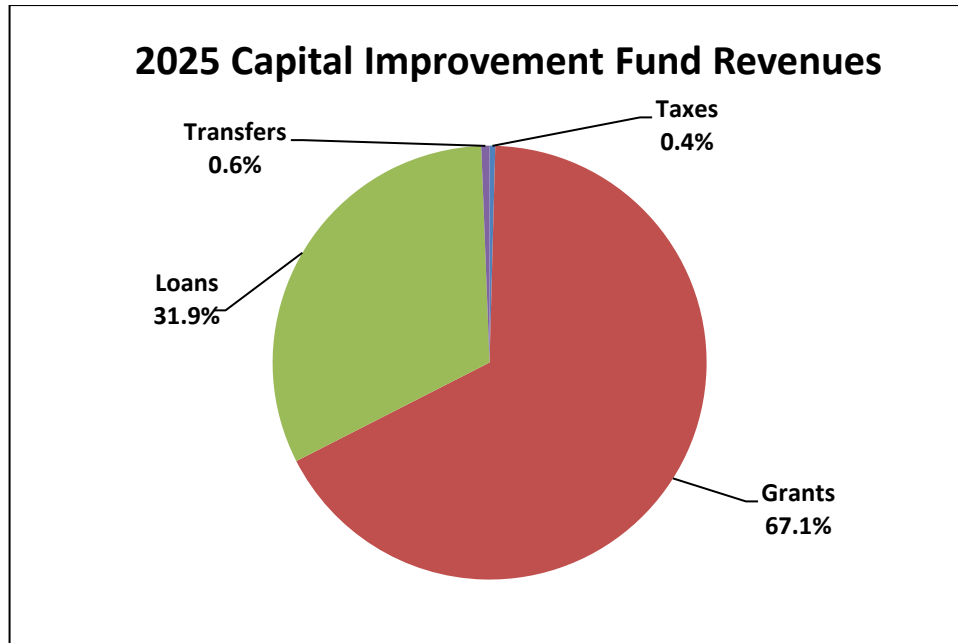
Water & Sewer Enterprises

- ◆ Revenues collected in the Water Fund are expected to provide \$275,939 and in the Sewer Fund are expected to provide \$210,424. These revenues represent the charges for the provision of water and sewer services to consumers.

Capital Improvement Fund Revenues

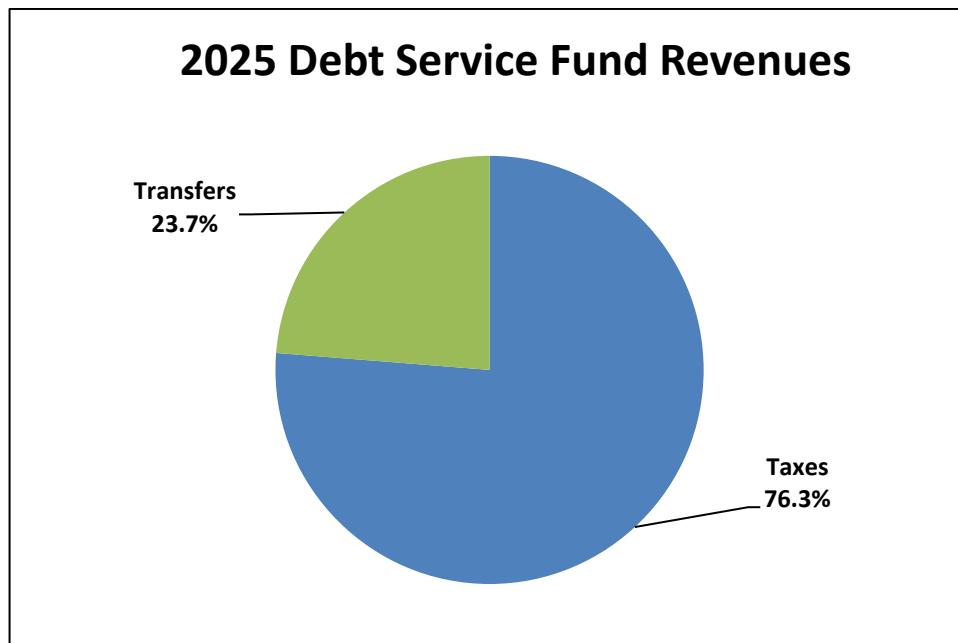
- ◆ In 2025, grant funds are expected to be received in the amount of \$5,400,000 or 67.1% within the Capital Improvement Fund and will be matched with \$2,568,000 or 31.9% in loan funds. The dollars are earmarked for the wastewater treatment plant's construction in the 2025 construction season.
- ◆ A portion of sales taxes in the amount of \$35,000 (0.4%) are slated to be held in the Capital Improvement Fund to support water and sewer capital projects.

- ◆ Transfers totaling \$48,500 (0.6%) will flow to the Capital Improvement Fund from the General, Water and Sewer Funds.



Debt Service Fund Revenues

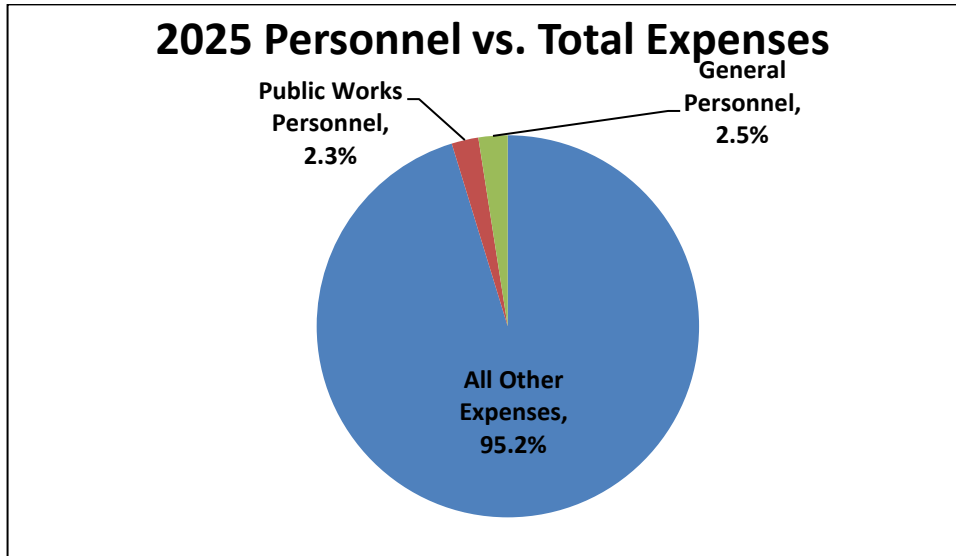
- ◆ Revenues in the Debt Service Fund are expected to total \$163,917 and are comprised of \$125,000 in sales taxes (76.3%) and transfers from the General, Water and Sewer Funds in the amount of \$38,917 (23.7%).



Town Expenditures

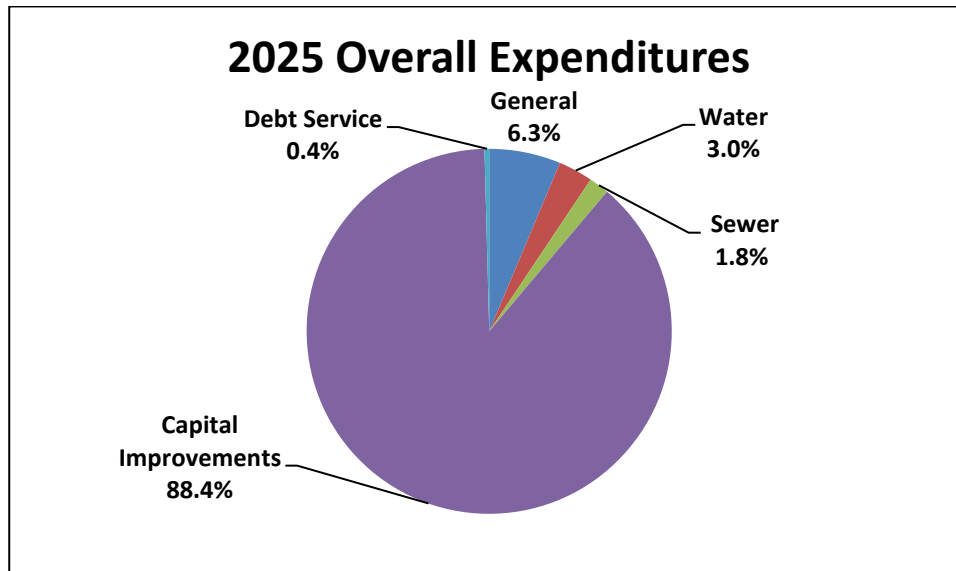
Overall, expenditures in the 2025 budget are projected to be \$9,077,410, an increase of \$5,556,003 or 257.8% from the projected 2024 expenditures. The increase reflects an anticipated \$8,030,999 capital project expense and a \$75,036 decrease in operation and maintenance costs.

Personnel costs in the General Fund including streets and parks account for \$224,256 or 2.5% of the Town's 2025 anticipated General Fund expenditures and include administrative and maintenance personnel. The Enterprise Funds' personnel costs are \$209,143 or 2.3% of the total expenditures for these funds. Total personnel costs are \$433,399 or 4.8% of total Town expenditures. It should be noted that the expenditures related to the wastewater treatment plant's construction skew the personnel percentages significantly.



- ◆ The Town's 2025 General Fund budget is \$576,312, a decrease of \$98,662 or 17.1% under the 2024 projected expenditures. The decrease is attributed to lower anticipated grant-supported professional fee and economic development expenses.
- ◆ The Water Fund budget is \$275,835 in 2025, an increase of \$22,271 or 8.8% from 2024 projected expenses. Transfers related to capital projects and debt service are driving the increase.
- ◆ The Sewer Fund budget is \$162,109 in 2025, an increase of \$5,585 or 3.4% from 2024 projected expenses. Increases in personnel and operating expenses are responsible for this change.
- ◆ Capital expenses under the Capital Improvement Fund will be significant in 2025 with anticipated expenses totaling \$8,025,999 an increase of \$5,623,999 or 334.1% from 2024 projected expenses. This is all related to the proposed wastewater treatment plant's construction.
- ◆ Expenses in the Debt Service Fund are \$36,386 in 2025, an increase of \$2,040 or 5.9% from projected 2024 expenses. The increase is related to anticipated vehicle lease-purchase payments in 2025.
- ◆ Overall fund balance/net assets are projected to increase by \$15,480 or 0.3% in 2025, mainly attributed to increased expenditures in the Capital Improvement Fund.





**Conclusion**

The Town must continue to take steps to assure the finances of the organization are stable in 2025 and in future years. This includes making budget appropriations that maintain or build fund balances and net assets, as well as planning for the short- and long-term contingencies by setting funds aside. While the local economy continues to move positively with limited local development, growing sales tax revenues and real estate pricing maintaining recent levels, property tax revenues will continue to be limited by TABOR, and the impacts and changing dynamics of the coal industry and impacts on associated railroad operations into the future remain relatively unknown. The Town must continue its focus on bringing new businesses to Town including revitalizing the downtown as well as supporting the existing businesses to bolster sales tax revenues that will lead to associated limited development and improvements to support other potential General Fund revenues. Policymakers need to assure revenues and fund balances are maintained to continue acceptable levels of service to the Town and its residents.

Capital needs of the water and sewer funds will require the continued successful grant and loan funding and implementation of the needed upgrades in facilities to assure that these operations remain viable. Some of these projects and associated costs were addressed in recent years, but there are still significant undertakings in the offing. Steps also need to continue to be taken to meet the unmet maintenance and equipment needs of the systems in 2025 and beyond. Parks capital facilities' needs, whose upgrades, improvements and acquisition are supported by many members of the community, must be prioritized and the Town's scarce resources allocated carefully. The rate structures of water and sewer services need to be reviewed no less than biannually to assure their operations remain healthy, financially and otherwise.

The focus of the Board of Trustees should be to assure the financial health of the Town is maintained by preserving and stabilizing fund balances and planning for the critical capital improvements of the future, particularly for essential water and sewer infrastructure. As you can see from the 2025 Budget, the current short-term challenge continues to be met, but we should all remain vigilant and continue to make sure steps are taken to address the Town's long-term needs.

Respectfully submitted,

Mary Alice Page-Allen  
Town Treasurer

Sheila Symons  
Town Administrator/Clerk

RESERVE POLICY - 2025				
<b>General Fund Cash Reserve Policy</b>				
<i>Designated</i>				
Operating Reserve	\$ 576,312	10%	\$ 57,631	GF Operating Expense - Contingency
Annual Debt Service	\$ -	100%	\$ -	
Capital Reserve - Parks	\$ -	5%	\$ -	Based on CIP - future projects - Annual Set-Aside
Capital Reserve - Streets	\$ -	10%	\$ -	Based on CIP - future projects & equipment - Annual Set-Aside
			\$ 57,631	
<i>Restricted</i>				
Grants	\$ -	100%	\$ -	Unexpended carryover
CTF Funds	\$ 165,100	100%	\$ 165,100	Unspent reserves
TABOR Emergency	\$ 576,312	3%	\$ 17,289	3% of GF Expenses
			\$ 182,390	
<b>GF Grand Total</b>			<b>\$ 240,021</b>	
<b>Water Cash Reserve Policy</b>				
<i>Restricted</i>				
O&M Expenses 2023	\$ 276,219	25%	\$ 69,055	25% of O&M (Loan Covenant)
			\$ 69,055	
<i>Designated</i>				
Gross Plant in Service (Risk/Peril)	\$ -	1%	\$ -	Contingency (Equivalent to 1% of Facility Values)
Annual Debt Service	\$ -	100%	\$ -	
CY Capital Improvements Less Borrowing	\$ -	5%	\$ -	
5 Yr Capital Improvements Less Borrowing	\$ -	5%	\$ -	
			\$ -	
<b>Water Total</b>			<b>\$ 69,055</b>	
<b>Sewer Cash Reserve Policy</b>				
<i>Restricted</i>				
O&M Expenses 2023	\$ 162,493	25%	\$ 40,623	25% of O&M (Loan Covenant)
			\$ 40,623	
<i>Designated</i>				
Gross Plant in Service (Risk/Peril)	\$ -	1%	\$ -	Contingency (Equivalent to 1% of Facility Values)
Annual Debt Service	\$ -	100%	\$ -	
CY Capital Improvements Less Borrowing	\$ -	5%	\$ -	
5 Yr Capital Improvements Less Borrowing	\$ -	5%	\$ -	
			\$ -	
<b>Sewer Total</b>			<b>\$ 40,623</b>	
<b>Capital Improvement Fund Reserve Policy</b>				
<i>Restricted</i>				
Capital Improvement Reserves	\$ 52,501	100%	\$ 52,501	
			\$ 52,501	
<b>Capital Improvement Total</b>			<b>\$ 52,501</b>	
<b>Debt Service Fund Reserve Policy</b>				
<i>Restricted</i>				
Debt Service Reserves - Sewer	\$ 125,000	100%	\$ 125,000	
Debt Service Reserves - Other	\$ 2,531	100%	\$ 2,531	
			\$ 127,531	
<b>Debt Service Total</b>			<b>\$ 127,531</b>	
<b>GRAND TOTAL</b>			<b>\$ 529,731</b>	
11/3/2024				

	2023	2024	2024	2024	2025
SUMMARY	Actual (12/31/23)	Budget	To-Date (9/30/24)	Projected	Budget
<b>GENERAL FUND</b>					
<b>Prior Year Fund Balances</b>	\$700,165	\$833,770	\$747,013	\$747,013	\$662,095
<b>Revenues</b>	\$436,500	\$586,709	\$340,388	\$590,056	\$525,755
<b>Expenditures:</b>					
Administrative & Legislative	\$372,534	\$394,914	\$226,475	\$393,343	\$321,031
Streets	\$188,300	\$199,558	\$183,127	\$233,711	\$194,776
Public Works	\$0	\$0	-\$23	\$0	\$0
Parks & Rec/Events/4th of July	\$32,550	\$35,535	\$37,443	\$45,976	\$46,537
Capital Outlay	\$0	\$0	\$0	\$0	\$5,000
Debt Service	\$1,944	\$2,000	\$1,944	\$1,944	\$1,944
Transfers	0	0	0	\$1,500	\$7,024
<b>Total Expenses</b>	\$595,327	\$632,007	\$448,967	\$674,974	\$576,312
<b>Net Income/Loss</b>	<b>-\$158,827</b>	<b>-\$45,299</b>	<b>-\$108,579</b>	<b>-\$84,918</b>	<b>-\$50,557</b>
<b>Fund Balances</b>	\$747,013	\$830,138	\$638,434	\$662,095	\$611,538
<b>Designated Funds</b>	\$16,056	\$59,447	\$59,447	\$67,303	\$57,631
<b>Restricted Funds</b>	\$159,953	\$156,546	\$152,751	\$160,241	\$182,390
<b>Undesignated Funds</b>	<b>\$571,004</b>	<b>\$614,145</b>	<b>\$426,236</b>	<b>\$434,551</b>	<b>\$371,517</b>
<b>WATER ENTERPRISE FUND</b>					
<b>Prior Year Fund Balances</b>	\$4,036,074	\$4,016,442	\$3,737,995	\$3,737,995	\$3,733,568
<b>Revenues</b>					
Water Revenues	\$227,771	\$242,230	\$190,986	\$249,137	\$274,439
Other (Sewer) Revenues	\$0	\$196,829	\$2,000	\$2,000	\$1,500
<b>Total Revenues</b>	\$227,771	\$439,059	\$192,986	\$251,137	\$275,939
<b>Expenditures:</b>					
Water & Sewer Expenditures	\$327,318	\$267,726	\$159,679	\$253,564	\$276,219
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
<b>Total Expenses</b>	\$327,318	\$267,726	\$159,679	\$253,564	\$276,219
<b>Net Income/Loss</b>	<b>-\$99,547</b>	<b>\$171,333</b>	<b>\$31,307</b>	<b>-\$4,427</b>	<b>-\$280</b>
<b>Fund Balances</b>	\$3,737,995	\$4,021,115	\$3,769,302	\$3,733,568	\$3,733,287
<b>Designated Funds</b>	\$0	\$71,732	\$0	\$0	\$0
<b>Restricted Funds</b>	\$37,774	\$88,498	\$37,774	\$37,774	\$69,055
<b>Net Investment in Capital Assets</b>	\$3,843,294	\$4,541,795	\$3,843,294	\$3,843,294	\$3,843,294
<b>Undesignated Funds</b>	<b>-\$143,073</b>	<b>-\$680,910</b>	<b>-\$111,766</b>	<b>-\$147,500</b>	<b>-\$179,061</b>

<b>SEWER ENTERPRISE FUND</b>					
<b>Prior Year Fund Balances</b>	\$177,472	\$0	\$474,165	\$474,165	\$510,470
<b>Revenues</b>	\$445,971	\$197,829	\$136,742	\$192,829	\$210,424
<b>Expenditures:</b>					
Sewer Expenditures	\$149,277	\$181,394	\$102,268	\$156,524	\$162,493
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
<b>Total Expenses</b>	\$149,277	\$181,394	\$102,268	\$156,524	\$162,493
<b>Net Income/Loss</b>	<b>\$296,693</b>	<b>\$16,435</b>	<b>\$34,474</b>	<b>\$36,305</b>	<b>\$47,930</b>
<b>Fund Balances</b>	\$474,165	\$16,435	\$508,639	\$510,470	\$558,401
<b>Designated Funds</b>	\$0	\$0	\$0	\$0	\$0
<b>Restricted Funds</b>	\$37,774	\$16,435	\$37,774	\$37,774	\$40,623
<b>Net Investment in Capital Assets</b>	\$287,572	\$0	\$287,572	\$287,572	\$287,572
<b>Undesignated Funds</b>	<b>\$436,391</b>	<b>\$0</b>	<b>\$470,865</b>	<b>\$472,696</b>	<b>\$517,778</b>
<b>CAPITAL IMPROVEMENT FUND</b>					
<b>Prior Year Fund Balances</b>	\$0	\$0	\$0	\$0	\$27,000
<b>Revenues</b>	\$0	\$2,534,000	\$939,358	\$2,429,000	\$8,051,500
<b>Expenditures</b>					
Capital Outlay	\$0	\$2,499,000	\$1,289,734	\$2,402,000	\$8,025,999
<b>Total Expenses</b>	\$0	\$2,499,000	\$1,289,734	\$2,402,000	\$8,025,999
<b>Net Income/Loss</b>	<b>\$0</b>	<b>\$35,000</b>	<b>-\$350,376</b>	<b>\$27,000</b>	<b>\$25,501</b>
<b>Fund Balances</b>	\$0	\$35,000	-\$350,376	\$27,000	\$52,501
<b>Designated Funds</b>	\$0	\$0	\$0	\$0	\$0
<b>Restricted Funds</b>	\$0	\$25,501	\$25,501	\$27,000	\$52,501
<b>Undesignated Funds</b>	<b>\$0</b>	<b>\$9,499</b>	<b>-\$375,877</b>	<b>\$0</b>	<b>\$0</b>
<b>DEBT SERVICE FUND</b>					
<b>Prior Year Fund Balances</b>	\$0	\$0	\$0	\$0	\$0
<b>Revenues</b>	\$0	\$163,918	\$342,813	\$168,991	\$163,917
<b>Expenditures</b>					
Debt Service	\$0	\$36,386	\$255,582	\$34,346	\$36,386
<b>Total Expenses</b>	\$0	\$36,386	\$255,582	\$34,346	\$36,386
<b>Net Income/Loss</b>	<b>\$0</b>	<b>\$127,532</b>	<b>\$87,231</b>	<b>\$134,645</b>	<b>\$127,531</b>
<b>Fund Balances</b>	\$0	\$127,532	\$87,231	\$134,645	\$127,531
<b>Designated Funds</b>	\$0	\$0	\$0	\$0	\$0
<b>Restricted Funds</b>	\$0	\$125,000	\$87,231	\$134,645	\$127,531
<b>Undesignated Funds</b>	<b>\$0</b>	<b>\$2,532</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

	2023	2024	2024	2024	2024
SUMMARY	Actual (12/31/23)	Budget	To-Date (9/30/24)	Projected	Projected
<b>TOTAL - ALL FUNDS</b>					
Prior Year Fund Balances	\$4,913,711	\$4,850,212	\$4,959,173	\$4,959,173	\$4,933,134
Revenues	\$1,110,241	\$3,921,515	\$1,952,286	\$3,632,013	\$9,227,535
<b>Expenditures:</b>					
Operations	\$633,479	\$1,079,127	\$708,970	\$1,083,117	\$1,008,081
Capital Outlay	\$436,500	\$586,709	\$340,388	\$2,402,000	\$8,030,999
Debt Service	\$1,944	\$38,386	\$257,526	\$36,290	\$38,330
<b>Total Expenses</b>	\$1,071,923	\$1,704,222	\$1,306,883	\$3,521,407	\$9,077,410
<b>Net Income/Loss</b>	<b>\$38,319</b>	<b>\$2,217,293</b>	<b>\$645,403</b>	<b>\$110,606</b>	<b>\$150,125</b>
<b>Fund Balances</b>	\$4,959,173	\$5,030,220	\$4,653,230	\$5,067,779	\$5,083,259
<b>Designated Funds</b>	\$16,056	\$131,179	\$59,447	\$67,303	\$57,631
<b>Restricted Funds</b>	\$235,501	\$411,980	\$341,031	\$397,434	\$472,100
<b>Net Investment in Capital Assets</b>	\$4,130,865	\$4,541,795	\$4,130,866	\$4,130,866	\$4,130,866
<b>Undesignated Funds</b>	<b>\$576,750</b>	<b>-\$54,734</b>	<b>\$121,886</b>	<b>\$472,176</b>	<b>\$422,662</b>

<b>Town of Yampa</b>						
<b>DRAFT!!</b>						
<b>2025 BUDGET</b>						
<b>(11/3/2024)</b>						
2024 Gross Mill Levy		19.747				
Temporary Tax Credit		-7.703				
2024 Net Mill Levy		12.044				
<b>GENERAL FUND</b>						
<b>REVENUES</b>						
<b>Acct #</b>	<b>Name</b>	<b>2023 Actual</b>	<b>2024 Budget</b>	<b>2024 Actual (9/30/24)</b>	<b>2024 Projected</b>	<b>2025 Budget</b>
<b>TAXES REVENUE</b>						
01 00 4000	Property Tax	\$75,673	\$81,528	\$87,418	\$87,000	\$91,785
01 00 4020	Sales Tax	\$128,744	\$160,000	\$101,947	\$160,000	\$160,000
01 00 4100	Cigarette Tax	\$526	\$500	\$280	\$500	\$500
01 00 4120	Franchise Tax	\$12,985	\$20,000	\$12,988	\$18,551	\$19,100
01 00 4160	Use Tax	\$1,026	\$2,000	\$1,088	\$2,000	\$2,000
	<b>Total TAXES REVENUE</b>	<b>\$218,953</b>	<b>\$264,028</b>	<b>\$203,721</b>	<b>\$268,051</b>	<b>\$273,385</b>
<b>INTERGOVERNMENTAL REVENUE</b>						
01 00 4010	Specific Ownership Tax	\$4,963	\$4,500	\$3,758	\$4,500	\$4,500
01 00 4110	Severance Tax	\$11,011	\$6,500	\$7,094	\$7,094	\$7,000
01 00 4130	Mineral Leasing	\$2,128	\$1,000	\$1,213	\$1,213	\$1,200
01 00 4140	Highway Users	\$16,739	\$16,538	\$14,332	\$16,538	\$17,000
01 00 4170	County Road Levy	\$1,429	\$1,500	\$1,183	\$1,500	\$1,500
	<b>Total INTERGOVERNMENTAL REVENUE</b>	<b>\$36,270</b>	<b>\$30,038</b>	<b>\$27,580</b>	<b>\$30,845</b>	<b>\$31,200</b>
<b>LICENSE &amp; PERMITS REVENUE</b>						
01 00 4200	Liquor Licenses	\$1,175	\$500	\$401	\$1,000	\$1,000
01 00 4202	Permit Fees	\$0	\$0	\$600	\$700	\$750
01 00 4210	Animal License	\$91	\$100	\$103	\$110	\$120
	<b>Total LICENSES &amp; PERMITS REVENUE</b>	<b>\$1,266</b>	<b>\$600</b>	<b>\$1,104</b>	<b>\$1,810</b>	<b>\$1,870</b>
<b>PARKS &amp; EVENTS REVENUE</b>						
01 00 4205	4th of July	\$15,113	\$15,000	\$13,017	\$13,500	\$14,000
01 00 4340	Facility Rentals	\$1,500	\$3,000	\$2,135	\$3,000	\$3,000
01 00 4350	Town Hall Rent	\$0	\$100	\$0	\$0	\$0
01 00 4360	Lottery/Conservation Trust Fund	\$13,150	\$14,000	\$9,669	\$14,000	\$14,000
01 00 4370	Grant/Donation - P/OS & Events	\$2,424	\$2,443	\$2,320	\$2,500	\$3,500
	<b>Total PARKS &amp; EVENTS REVENUE</b>	<b>\$32,187</b>	<b>\$34,543</b>	<b>\$27,141</b>	<b>\$33,000</b>	<b>\$34,500</b>

	<b>JUDICIAL REVENUE</b>					
01 00 4300	Court Fines	\$0	\$0	\$0	\$0	\$0
01 00 4305	Court Costs & Fees	\$0	\$0	\$0	\$0	\$0
	<b>Total JUDICIAL REVENUE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>MISCELLANEOUS REVENUE</b>					
01 00 4310	Other Income	\$1,666	\$5,000	\$742	\$1,250	\$2,500
01 00 4320	Opiod Settlement Revenues	\$0	\$0	\$0	\$300	\$300
01 00 4330	Property Rental Income	\$6,966	\$11,000	\$6,142	\$11,000	\$11,000
01 00 4400	Interest	\$13,749	\$14,000	\$11,979	\$16,000	\$16,000
01 00 4720	Grant Income	\$117,987	\$225,000	\$60,447	\$225,000	\$151,500
01 00 4830	Palmer/Zirkel Antenna	\$2,593	\$0	\$0	\$0	\$0
01 00 4842	Planning/Zoning	\$4,863	\$2,500	\$1,532	\$2,800	\$3,500
01 00 6000	Loan Proceeds	\$0	\$0	\$0	\$0	\$0
	<b>Total MISCELLANEOUS REVENUE</b>	<b>\$147,823</b>	<b>\$257,500</b>	<b>\$80,842</b>	<b>\$256,350</b>	<b>\$184,800</b>
	<b>TRANSFERS</b>					
01 00 8000	Transfers	\$0	\$0	\$0	\$0	\$0
	<b>Total TRANSFERS REVENUE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL GENERAL FUND REVENUE</b>	<b>\$436,500</b>	<b>\$586,709</b>	<b>\$340,388</b>	<b>\$590,056</b>	<b>\$525,755</b>

<b>EXPENDITURES</b>						
<b>Acct #</b>	<b>Name</b>	<b>2023 Actual</b>	<b>2024 Budget</b>	<b>2024 Actual (9/30/24)</b>	<b>2024 Projected</b>	<b>2025 Budget</b>
	<b>Payroll - Administrative</b>					
01 01 5110	Salaries & Wages	\$98,625	\$103,849	\$77,917	\$114,878	\$112,599
01 01 5210	Employer Tax Expenses	\$9,496	\$8,256	\$4,122	\$9,133	\$8,952
01 01 5310	Insurance - Life & Health & HRA	\$14,683	\$18,961	\$14,874	\$20,540	\$18,960
01 01 5410	Retirement	\$0	\$0	\$0	\$0	\$1,653
01 01 5411	Workers Compensation	\$198	\$210	\$211	\$211	\$215
	<b>Total PAYROLL - ADMIN/LEGIS</b>	<b>\$123,001</b>	<b>\$131,276</b>	<b>\$97,124</b>	<b>\$144,762</b>	<b>\$142,379</b>
	<b>Expenditures - Administrative</b>					
01 01 5420	Blanket Bond	\$64	\$0	\$0	\$0	\$0
01 01 5502	Travel, Training & Mileage	\$7,275	\$7,500	\$3,527	\$5,250	\$6,000
01 01 6100	Property insurance	\$8,515	\$17,150	\$11,531	\$15,375	\$20,267
01 01 6101	Liability insurance	\$4,160	\$0	\$818	\$1,091	\$1,427
01 01 6110	Building R&M	\$6,750	\$3,500	\$2,866	\$4,000	\$3,500
01 01 6112	Telephone	\$3,009	\$3,600	\$2,030	\$2,750	\$2,800
01 01 6120	Building utilities	\$10,116	\$14,500	\$3,977	\$5,700	\$5,900
01 01 6121	Coal-bldg heating	\$1,532	\$2,500	\$0	\$1,250	\$1,250
01 01 6122	Solar	\$2,739	\$500	\$0	\$500	\$500
01 01 6150	Trash removal	\$2,371	\$2,750	\$2,154	\$2,900	\$3,000
01 01 6611	Janitorial	\$7,043	\$7,500	\$3,250	\$4,100	\$4,300
01 01 8120	Audit	\$6,200	\$7,000	\$0	\$12,500	\$11,500
01 01 8121	Legal	\$1,036	\$1,000	\$1,170	\$1,300	\$1,000
01 01 8122	Advertising-publishing	\$1,602	\$1,000	\$197	\$400	\$500
01 01 8123	Treasurer's fees	\$1,519	\$1,500	\$1,761	\$2,000	\$2,000
01 01 8130	Newsletter/Postage	\$3,711	\$3,000	\$2,745	\$2,650	\$2,650
01 01 8131	Office supplies	\$2,438	\$2,000	\$1,926	\$2,300	\$2,500
01 01 8132	Dues-subscriptions	\$3,860	\$4,000	\$2,178	\$2,500	\$3,000
01 01 8140	Public support/donations	\$8,219	\$7,000	\$13,159	\$15,000	\$20,000
01 01 8145	Economic Development	\$57,323	\$73,000	\$60,886	\$73,000	\$50,000
01 01 8150	Codification	\$0	\$12,000	\$4,475	\$12,000	\$2,000
01 01 8170	Office equipment	\$898	\$1,000	\$2,038	\$1,500	\$1,500
01 01 8171	Office equip R&M/Copies	\$2,668	\$4,000	\$1,988	\$3,000	\$3,500
01 01 8175	Computer Support	\$6,776	\$7,500	\$7,492	\$10,000	\$10,000
01 01 8176	Website	\$0	\$3,000	\$2,155	\$3,000	\$4,500
01 01 8200	Palmer/Zirkel antenna lease	\$1,731	\$2,638	\$0	\$2,243	\$2,313
01 01 8400	PUD/Zoning Expense	\$0	\$2,000	\$24	\$100	\$500
01 01 8401	Code Enforcement	\$0	\$10,000	\$1,840	\$3,000	\$10,000
01 01 8402	Professional Fees	\$89,166	\$115,000	\$24,393	\$115,000	\$55,000
01 01 9000	Miscellaneous Expense	\$1,457	\$200	\$136	\$200	\$200
01 01 9001	Depreciation	\$42,355	\$0	\$0	\$0	\$0
01 01 9500	Capital Outlay	\$0	\$0	\$0	\$0	\$0
01 01 9600	Loan Expense	\$1,944	\$2,000	\$1,944	\$1,944	\$1,944
01 01 9900	Allocate Operating Expenses	-\$43,840	-\$67,000	-\$36,072	-\$65,773	-\$63,555
	<b>Total ADMIN</b>	<b>\$242,636</b>	<b>\$251,338</b>	<b>\$124,591</b>	<b>\$240,780</b>	<b>\$169,996</b>



	<b>Expenditures - Legislative</b>					
01 02 8124	Election expense	\$1,540	\$3,000	\$445	\$445	\$500
01 02 8510	Law enforcement	\$7,300	\$11,000	\$6,259	\$9,200	\$10,000
01 02 9000	Miscellaneous	\$0	\$300	\$0	\$100	\$100
	<b>Total LEGIS</b>	<b>\$8,840</b>	<b>\$14,300</b>	<b>\$6,704</b>	<b>\$9,745</b>	<b>\$10,600</b>
	<b>Total ADMINISTRATIVE &amp; LEGISLATIVE EXPENDITURES</b>	<b>\$374,477</b>	<b>\$396,914</b>	<b>\$228,418</b>	<b>\$395,287</b>	<b>\$322,975</b>
	<b>Payroll - Streets</b>					
01 03 5110	Salaries & Wages	\$102,531	\$97,253	\$71,837	\$97,722	\$99,726
01 03 5210	Employer Tax Expenses	\$10,935	\$7,732	\$3,974	\$7,769	\$7,928
01 03 5310	Insurance - Life & Health & HRA	\$9,513	\$13,160	\$8,830	\$13,160	\$13,160
01 03 5410	Retirement	\$0	\$0	\$0	\$0	\$1,496
01 03 5411	Workers Compensation	\$2,150	\$2,266	\$2,043	\$2,043	\$2,150
	<b>Total PAYROLL - STREETS</b>	<b>\$125,129</b>	<b>\$120,411</b>	<b>\$86,684</b>	<b>\$120,694</b>	<b>\$124,460</b>
	<b>Expenditures - Streets</b>					
01 03 5700	Contract labor	\$51	\$0	\$0	\$0	\$0
01 03 6102	Automobile insurance	\$1,022	\$1,302	\$1,305	\$1,740	\$2,300
01 03 6120	Building Utilities	\$675	\$2,000	\$0	\$0	\$0
01 03 6122	Street lighting	\$11,967	\$12,600	\$10,197	\$13,800	\$14,250
01 03 8150	Tools	\$198	\$2,000	\$309	\$300	\$1,000
01 03 8151	Machinery Replacement	\$0	\$1,000	\$26	\$500	\$500
01 03 8152	Safety signs	\$1,777	\$3,000	\$13	\$1,000	\$2,000
01 03 8153	Fuel, oil, gas, diesel	\$5,066	\$6,500	\$3,099	\$5,000	\$5,000
01 03 8172	Street repairs & gravel	\$2,267	\$3,500	\$51,484	\$53,000	\$3,500
01 03 8173	Street improvements & maintenance	\$8,026	\$13,000	\$8,472	\$10,000	\$13,000
01 03 8174	Machinery repairs	\$11,240	\$5,000	\$4,842	\$3,500	\$3,500
01 03 9000	Miscellaneous Expenses	\$4	\$100	\$0	\$100	\$100
01 03 9000	Allocate Operating Expenses	\$20,878	\$29,145	\$16,695	\$24,077	\$25,166
	<b>Total EXPENDITURES - STREETS</b>	<b>\$63,171</b>	<b>\$79,147</b>	<b>\$96,443</b>	<b>\$113,017</b>	<b>\$70,316</b>
	<b>Total STREETS EXPENDITURES</b>	<b>\$188,300</b>	<b>\$199,558</b>	<b>\$183,127</b>	<b>\$233,711</b>	<b>\$194,776</b>
	<b>Expenditures - Public Works</b>					
01 05 5502	Travel, Training & Mileage	\$1,892	\$3,500	\$43	\$1,500	\$2,000
01 05 6100	Property insurance	\$1,852	\$12,000	\$361	\$481	\$470
01 05 6101	Liability insurance	\$2,942	\$2,600	\$0	\$0	\$0
01 05 6110	Building R & M	\$1,471	\$2,500	\$289	\$1,000	\$1,500
01 05 6112	Telephone	\$527	\$650	\$396	\$550	\$550
01 05 6120	Building Utilities	\$8,231	\$9,000	\$7,852	\$11,600	\$12,000
01 05 6150	Trash Removal	\$2,371	\$2,750	\$2,155	\$2,900	\$3,000

01 05 8122	Advertising/Publishing	\$73	\$150	\$0	\$75	\$75
01 05 8131	Supplies	\$946	\$1,200	\$970	\$1,000	\$1,200
01 05 8132	Dues & Subscriptions	\$200	\$500	\$300	\$400	\$400
01 05 8150	Tools	\$667	\$1,000	\$1,779	\$2,000	\$2,000
01 05 8153	Fuel, oil, gas, diesel	\$0	\$0	\$3,806	\$4,500	\$4,700
01 05 8170	Equipment	\$2,584	\$500	\$175	\$500	\$1,500
01 05 8174	Equipment R&M	\$0	\$0	\$814	\$500	\$500
01 05 9000	Miscellaneous	\$625	\$500	\$0	\$100	\$100
01 05 9900	Allocate Operating Expenses	-\$24,380	-\$36,850	-\$18,962	-\$27,106	-\$29,995
	<b>Total PUBLIC WORKS EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$23</b>	<b>\$0</b>	<b>\$0</b>
	<b>Expenditures - Parks &amp; Rec/4th of July</b>					
01 07 7110	Awards & Prizes	\$3,211	\$4,000	\$6,318	\$6,268	\$6,300
01 07 7210	Music	\$2,800	\$500	\$250	\$250	\$500
01 07 7310	Police/Security	\$0	\$0	\$0	\$0	\$0
01 07 7610	Merchandise Expense	\$9,656	\$5,000	\$8,129	\$8,129	\$9,000
01 07 7710	Equipment Rental	\$1,275	\$1,400	\$1,275	\$1,275	\$1,300
01 07 8110	Accounting Fees	\$54	\$60	\$16	\$16	\$25
01 07 8131	Supplies	\$0	\$0	\$114	\$114	\$200
01 07 9000	Other Expenses	\$2,466	\$3,000	\$8	\$10	\$100
	<b>Total EXPENDITURES - PARKS &amp; REC/4TH OF JULY</b>	<b>\$19,462</b>	<b>\$13,960</b>	<b>\$16,109</b>	<b>\$16,062</b>	<b>\$17,425</b>
	<b>Payroll - Parks &amp; Rec/Events</b>					
01 08 5110	Salaries & Wages	\$0	\$11,020	\$8,125	\$11,031	\$11,304
01 08 5210	Employer Tax Expenses	\$0	\$876	\$322	\$877	\$899
01 08 5310	Insurance - Life & Health & HRA	\$0	\$1,579	\$1,196	\$1,579	\$1,579
01 08 5410	Retirement	\$0	\$0	\$0	\$0	\$170
01 08 5411	Workers Compensation	\$0	\$50	\$227	\$227	\$235
	<b>Total PAYROLL - PARKS &amp; REC/EVENTS</b>	<b>\$0</b>	<b>\$13,525</b>	<b>\$9,870</b>	<b>\$13,714</b>	<b>\$14,187</b>
	<b>Expenditures - Parks &amp; Rec/Events</b>					
01 08 5700	Contract Labor	\$0	\$0	\$0	\$0	\$0
01 08 6110	Building R&M	\$124	\$150	\$1,192	\$1,500	\$1,500
01 08 6120	Utilities	\$771	\$800	\$4,112	\$6,000	\$6,200
01 08 6611	Janitorial	\$0	\$2,000	\$1,360	\$2,000	\$2,000
01 08 8131	Supplies	\$86	\$200	\$298	\$400	\$425
01 08 8153	Fuel, oil, gas, diesel	\$137	\$200	\$37	\$100	\$100
01 08 8155	Event Expense	\$207	\$1,000	\$0	\$1,000	\$1,000
01 08 8173	Park Improvements	\$11,299	\$3,000	\$4,464	\$4,500	\$3,000
01 08 8174	Machinery Repairs	\$118	\$200	\$0	\$200	\$200
01 08 9000	Miscellaneous	\$346	\$500	\$0	\$500	\$500
01 08 9500	Capital Outlay	\$0	\$0	\$0	\$0	\$5,000
	<b>Total EXPENDITURES - PARKS &amp; REC/EVENTS</b>	<b>\$13,088</b>	<b>\$8,050</b>	<b>\$11,464</b>	<b>\$16,200</b>	<b>\$19,925</b>
	<b>Total PARKS &amp; REC/EVENTS/4TH OF JULY</b>	<b>\$32,550</b>	<b>\$35,535</b>	<b>\$37,443</b>	<b>\$45,976</b>	<b>\$51,537</b>

<b>TRANSFERS EXPENDITURES</b>						
	<b>Expenditures - Transfers</b>					
01 09 8000	Transfer to Capital Improvement Fund	\$0	\$5,500	\$0	\$1,500	\$5,500
01 09 9600	Transfer to Debt Service Fund	\$0	\$1,524	\$0	\$0	\$1,524
	<b>Total TRANSFERS</b>	<b>\$0</b>	<b>\$7,024</b>	<b>\$0</b>	<b>\$1,500</b>	<b>\$7,024</b>
	<b>General Fund Revenue Total</b>	<b>\$436,500</b>	<b>\$586,709</b>	<b>\$340,388</b>	<b>\$590,056</b>	<b>\$525,755</b>
	<b>General Fund Expenditures Total</b>	<b>\$595,327</b>	<b>\$639,031</b>	<b>\$448,967</b>	<b>\$676,474</b>	<b>\$576,312</b>
	<b>Net Total General Fund</b>	<b>-\$158,827</b>	<b>-\$52,322</b>	<b>-\$108,579</b>	<b>-\$86,418</b>	<b>-\$50,557</b>

Town of Yampa						
<b>DRAFT!!</b>						
<b>2025 BUDGET</b>						
<b>(11/3/2024)</b>						
<b>WATER ENTERPRISE FUND</b>						
<b>REVENUES</b>						
<b>Acct #</b>	<b>Name</b>	<b>2023 Actual</b>	<b>2024 Budget</b>	<b>2024 Actual (9/30/24)</b>	<b>2024 Projected</b>	<b>2025 Budget</b>
	<b>Water Revenue</b>					
03 00 4400	Interest	\$0	\$0	\$0	\$0	\$0
03 00 4500	Water rent	\$213,392	\$223,167	\$177,942	\$233,997	\$264,885
03 00 4510	Water penalties	\$3,876	\$13,063	\$2,390	\$3,140	\$3,554
03 00 4520	Water tap fees	\$0	\$5,000	\$0	\$0	\$5,000
03 00 4530	Water Improvements Transfer	\$10,503	\$0	\$0	\$0	\$0
03 00 4533	Misc income - water	\$0	\$1,000	\$10,655	\$12,000	\$1,000
03 00 4535	Grant Revenue - Water	\$0	\$0	\$0	\$0	\$0
03 00 4590	Loan Income - Water	\$0	\$0	\$0	\$0	\$0
	<b>Total WATER REVENUE</b>	<b>\$227,771</b>	<b>\$242,230</b>	<b>\$190,986</b>	<b>\$249,137</b>	<b>\$274,439</b>
	<b>Sewer Revenue</b>					
03 00 4600	Sewer rent	\$0	\$188,149	\$0	\$0	\$0
03 00 4610	Sewer penalties	\$0	\$2,680	\$0	\$0	\$0
03 00 4620	Sewer tap fees	\$0	\$5,000	\$0	\$0	\$0
03 00 4630	Sewer Improvements Transfer	\$0	\$0	\$0	\$0	\$0
03 00 4700	Misc income - sewer	\$0	\$1,000	\$0	\$0	\$0
03 00 4710	W&S/ROW Escrow	\$0	\$0	\$2,000	\$2,000	\$1,500
03 00 4800	Grant Revenue - Sewer	\$0	\$0	\$0	\$0	\$0
03 00 4810	Loan Income - Sewer	\$0	\$0	\$0	\$0	\$0
	<b>Total SEWER REVENUE</b>	<b>\$0</b>	<b>\$196,829</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$1,500</b>
	<b>TOTAL ENTERPRISE FUND REVENUE</b>	<b>\$227,771</b>	<b>\$439,059</b>	<b>\$192,986</b>	<b>\$251,137</b>	<b>\$275,939</b>

<b>EXPENDITURES</b>						
<b>WATER</b>						
<b>Acct #</b>	<b>Name</b>	<b>2023 Actual</b>	<b>2024 Budget</b>	<b>2024 Actual (9/30/24)</b>	<b>2024 Projected</b>	<b>2025 Budget</b>
	<b>Payroll - Water</b>					
03 01 5110	Salaries & Wages	\$62,043	\$71,140	\$52,357	\$71,027	\$76,382
03 01 5210	Employer Tax Expenses	\$6,102	\$5,656	\$3,437	\$5,647	\$6,072
03 01 5310	Insurance - Life & Health & HRA	\$6,219	\$10,530	\$7,793	\$10,530	\$11,320
03 01 5410	Retirement	\$0	\$0	\$0	\$0	\$1,146
03 01 5411	Workers comp	\$1,075	\$1,100	\$1,362	\$1,362	\$1,400
	<b>Total PAYROLL</b>	<b>\$75,440</b>	<b>\$88,426</b>	<b>\$64,949</b>	<b>\$88,566</b>	<b>\$96,320</b>
	<b>Operating Expenses - Water</b>					
03 03 5502	Travel, Training & Mileage	\$25	\$500	\$840	\$1,000	\$1,000
03 03 5700	Contract labor	\$5,650	\$5,200	\$4,225	\$5,720	\$6,000
03 03 6101	Liability Insurance	\$0	\$607	\$607	\$810	\$1,064
03 03 6102	Automobile insurance	\$302	\$70	\$370	\$495	\$650
03 03 6220	Water utilities	\$6,887	\$6,090	\$3,867	\$5,800	\$6,000
03 03 6225	Propane	\$3,378	\$4,876	\$2,425	\$4,644	\$4,644
03 03 7250	Water R&M	\$32,191	\$11,000	\$26,902	\$30,000	\$11,000
03 03 7260	Water Improvement Xfer	\$10,503	\$0	\$0	\$0	\$0
03 03 8153	Fuel, oil, gas, diesel	\$866	\$1,000	\$0	\$0	\$0
03 03 8190	Equipment	\$185	\$1,000	\$188	\$500	\$1,000
03 03 8192	Equipment R&M	\$1,275	\$1,500	\$2,428	\$1,000	\$1,500
03 03 8210	Water supplies/chemicals	\$7,960	\$8,925	\$5,641	\$8,500	\$9,000
03 03 8220	Water lab	\$2,650	\$3,675	\$2,160	\$3,500	\$4,000
03 03 8230	Water permit/well permit	\$101	\$200	\$114	\$0	\$0
03 03 8402	Professional Fees	\$1,675	\$5,000	\$0	\$5,000	\$5,000
03 03 9000	Miscellaneous	\$0	\$0	\$120	\$200	\$200
03 03 9001	Depreciation	\$117,936	\$0	\$0	\$0	\$0
03 03 9500	Upper Yampa Water Conservancy Dist	\$29,474	\$0	\$0	\$0	\$0
03 03 9510	Reservoir Expense	\$1,124	\$31,000	\$15,454	\$31,000	\$33,000
03 03 9535	Capital Improvements - Water	\$0	\$0	\$0	\$0	\$0
03 03 9536	Water Tank Access Road	\$1,957	\$7,040	\$0	\$7,040	\$7,040
03 03 9900	Allocate Administration Expenses	\$23,671	\$30,653	\$19,169	\$27,824	\$27,836
	<b>Total OPERATING EXPENSES</b>	<b>\$247,810</b>	<b>\$118,335</b>	<b>\$84,509</b>	<b>\$133,033</b>	<b>\$118,934</b>

	<b>Debt Service - Water</b>					
03 01 9010	Bond principal	\$0	\$0	\$0	\$0	\$0
03 01 9020	Bond interest	\$0	\$0	\$0	\$0	\$0
03 05 9010	Bond principal	\$0	\$0	\$0	\$0	\$0
03 05 9020	Bond interest	\$4,068	\$0	\$0	\$0	\$0
	<b>Total DEBT SERVICE</b>	<b>\$4,068</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Transfers - Water</b>					
03 07 8000	Transfer to Capital Improvement Fund	\$0	\$39,000	\$0	\$10,000	\$39,000
03 07 9600	Transfer to Debt Service Fund	\$0	\$21,965	\$10,220	\$21,965	\$21,965
	<b>Total TRANSFERS</b>	<b>\$0</b>	<b>\$60,965</b>	<b>\$10,220</b>	<b>\$31,965</b>	<b>\$60,965</b>
	<b>Total WATER EXPENDITURES</b>	<b>\$327,318</b>	<b>\$267,726</b>	<b>\$159,679</b>	<b>\$253,564</b>	<b>\$276,219</b>

<b>SEWER</b>						
	<b>Payroll - Sewer</b>					
03 09 5110	Salaries & Wages	\$0	\$54,367	\$0	\$0	\$0
03 09 5210	Employer Tax Expenses	\$0	\$4,322	\$0	\$0	\$0
03 09 5310	Insurance - Life & Health & HRA	\$0	\$8,425	\$0	\$0	\$0
03 09 5411	Workers Comp	\$0	\$1,100	\$0	\$0	\$0
	<b>Total PAYROLL</b>	<b>\$0</b>	<b>\$68,214</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Operating Expenses - Sewer</b>					
03 11 5502	Employee training	\$0	\$500	\$0	\$0	\$0
03 11 5700	Contract labor	\$0	\$5,200	\$0	\$0	\$0
03 11 6101	Liability Insurance	\$0	\$607	\$0	\$0	\$0
03 11 6102	Automobile insurance	\$0	\$70	\$0	\$0	\$0
03 11 6320	Sewer utilities	\$0	\$14,527	\$0	\$0	\$0
03 11 7350	Sewer R&M	\$0	\$5,000	\$0	\$0	\$0
03 11 7360	Sewer Improvement Xfer	\$0	\$0	\$0	\$0	\$0
03 11 8153	Fuel, oil, gas, diesel	\$0	\$1,000	\$0	\$0	\$0
03 11 8190	Equipment	\$0	\$1,000	\$0	\$0	\$0
03 11 8192	Equipment R&M	\$0	\$1,500	\$0	\$0	\$0
03 11 8310	Sewer supplies/chemicals	\$0	\$1,000	\$0	\$0	\$0
03 11 8320	Sewer lab	\$0	\$0	\$0	\$0	\$0
03 11 8330	Sewer permit	\$0	\$2,500	\$0	\$0	\$0
03 11 8402	Professional Fees	\$0	\$5,000	\$0	\$0	\$0
03 11 9610	Capital Improvements - Sewer	\$0	\$0	\$0	\$0	\$0
03 11 9900	Allocate Administration Expenses	\$0	\$30,653	\$0	\$0	\$0
	<b>Total OPERATING EXPENSES</b>	<b>\$0</b>	<b>\$68,556</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Debt Service - Sewer</b>					
03 13 9010	Bond principal	\$0	\$0	\$0	\$0	\$0
03 13 9020	Bond interest	\$0	\$0	\$0	\$0	\$0
	<b>Total DEBT SERVICE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Transfers - Sewer</b>					
03 15 8000	Transfer to Capital Improvement Fund	\$0	\$4,000	\$0	\$0	\$0
03 15 9600	Transfer to Debt Service Fund	\$0	\$15,429	\$0	\$0	\$0
	<b>Total TRANSFERS</b>	<b>\$0</b>	<b>\$19,429</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total SEWER EXPENDITURES</b>	<b>\$0</b>	<b>\$156,199</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Water Fund Revenues Total</b>	<b>\$227,771</b>	<b>\$439,059</b>	<b>\$192,986</b>	<b>\$251,137</b>	<b>\$275,939</b>
	<b>Water Fund Expenses Total</b>	<b>\$327,318</b>	<b>\$423,925</b>	<b>\$159,679</b>	<b>\$253,564</b>	<b>\$276,219</b>
	<b>Net Total Water Fund</b>	<b>-\$99,547</b>	<b>\$15,134</b>	<b>\$33,307</b>	<b>-\$2,427</b>	<b>-\$280</b>

Town of Yampa						
<b>DRAFT!!</b>						
<b>2025 BUDGET</b>						
<b>(11/3/2024)</b>						
<b>SEWER ENTERPRISE FUND</b>						
<b>REVENUES</b>						
		<b>2023</b>	<b>2024</b>	<b>2024</b>	<b>2024</b>	<b>2025</b>
<b>Acct #</b>	<b>Name</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual (9/30/24)</b>	<b>Projected</b>	<b>Budget</b>
	<b>Sewer Revenue</b>					
04 00 4500	Sewer rent	\$169,607	\$188,149	\$134,811	\$188,149	\$200,567
04 00 4510	Sewer penalties	\$2,326	\$2,680	\$1,931	\$2,680	\$2,857
04 00 4520	Sewer tap fees	\$0	\$5,000	\$0	\$0	\$5,000
04 00 4530	Sewer Improvements Transfer	\$7,590	\$0	\$0	\$0	\$0
04 00 4533	Misc income - sewer	\$35	\$1,000	\$0	\$1,000	\$1,000
04 00 4710	W&S/ROW Escrow	\$500	\$1,000	\$0	\$1,000	\$1,000
04 00 4535	Grant Revenue - Sewer	\$265,913	\$0	\$0	\$0	\$0
04 00 4590	Loan Income - Sewer	\$0	\$0	\$0	\$0	\$0
	<b>Total SEWER REVENUE</b>	<b>\$445,971</b>	<b>\$197,829</b>	<b>\$136,742</b>	<b>\$192,829</b>	<b>\$210,424</b>
<b>EXPENDITURES</b>						
<b>SEWER</b>						
	<b>Payroll - Sewer</b>					
04 01 5110	Salaries & Wages	\$62,043	\$71,140	\$40,083	\$54,230	\$59,197
04 01 5210	Employer Tax Expenses	\$6,102	\$5,656	\$1,573	\$4,311	\$4,706
04 01 5310	Insurance - Life & Health & HRA	\$6,219	\$10,530	\$6,455	\$8,425	\$9,215
04 01 5410	Retirement	\$0	\$0	\$0	\$0	\$888
04 01 5411	Workers Comp	\$1,075	\$1,100	\$908	\$908	\$1,000
	<b>Total PAYROLL</b>	<b>\$75,440</b>	<b>\$88,426</b>	<b>\$49,020</b>	<b>\$67,874</b>	<b>\$75,006</b>
	<b>Operating Expenses - Sewer</b>					
04 03 5502	Employee training	\$25	\$500	\$767	\$800	\$1,000
04 03 5700	Contract labor	\$5,650	\$5,200	\$4,225	\$5,720	\$6,000
04 03 6101	Liability Insurance	\$0	\$607	\$303	\$404	\$550
04 03 6102	Automobile insurance	\$302	\$70	\$185	\$250	\$340
04 03 6220	Sewer utilities	\$14,264	\$14,527	\$10,529	\$15,800	\$16,300
04 03 7250	Sewer R&M	\$10,066	\$5,000	\$85	\$500	\$500
04 03 7260	Sewer Improvement Xfer	\$7,590	\$0	\$0	\$0	\$0
04 03 8153	Fuel, oil, gas, diesel	\$866	\$1,000	\$0	\$0	\$0
04 03 8190	Equipment	\$0	\$1,000	\$0	\$500	\$1,000
04 03 8192	Equipment R&M	\$694	\$1,500	\$0	\$500	\$1,500
04 03 8210	Sewer supplies/chemicals	\$602	\$1,000	\$473	\$700	\$1,000
04 03 8220	Sewer lab	\$3,949	\$4,982	\$3,583	\$4,982	\$4,982



04 03 8230	Sewer permit	\$1,323	\$2,500	\$1,595	\$1,595	\$2,000
04 03 8402	Professional Fees	\$1,675	\$5,000	\$35	\$5,000	\$5,000
04 03 9000	Miscellaneous Expenses	\$0	\$0	\$25	\$25	\$50
04 03 9001	Depreciation	\$3,160	\$0	\$0	\$0	\$0
04 03 9535	Capital Improvements - Sewer	\$0	\$0	\$0	\$0	\$0
04 03 9600	Loan Expense	\$0	\$0	\$500	\$500	\$0
04 03 9900	Allocate Administration Expenses	\$23,671	\$30,653	\$19,169	\$27,824	\$27,836
	<b>Total OPERATING EXPENSES</b>	<b>\$73,838</b>	<b>\$73,539</b>	<b>\$41,474</b>	<b>\$65,100</b>	<b>\$68,058</b>
	<b>Debt Service - Sewer</b>					
04 05 9010	Bond principal	\$0	\$0	\$0	\$0	\$0
04 05 9020	Bond interest	\$0	\$0	\$0	\$0	\$0
	<b>Total DEBT SERVICE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Transfers - Sewer</b>					
04 07 8000	Transfer to Capital Improvement Fund	\$0	\$4,000	\$0	\$0	\$4,000
04 07 9600	Transfer to Debt Service Fund	\$0	\$15,429	\$11,775	\$23,550	\$15,429
	<b>Total TRANSFERS</b>	<b>\$0</b>	<b>\$19,429</b>	<b>\$11,775</b>	<b>\$23,550</b>	<b>\$19,429</b>
	<b>Total SEWER EXPENDITURES</b>	<b>\$149,277</b>	<b>\$181,394</b>	<b>\$102,268</b>	<b>\$156,524</b>	<b>\$162,493</b>
	<b>Sewer Fund Revenues Total</b>	<b>\$445,971</b>	<b>\$197,829</b>	<b>\$136,742</b>	<b>\$192,829</b>	<b>\$210,424</b>
	<b>Sewer Fund Expenses Total</b>	<b>\$149,277</b>	<b>\$181,394</b>	<b>\$102,268</b>	<b>\$156,524</b>	<b>\$162,493</b>
	<b>Net Total Sewer Fund</b>	<b>\$296,693</b>	<b>\$16,435</b>	<b>\$34,474</b>	<b>\$36,305</b>	<b>\$47,930</b>

<b>Town of Yampa</b>						
<b>DRAFT!!</b>						
<b>2025 BUDGET</b>						
<b>(11/3/2024)</b>						
<b>CAPITAL IMPROVEMENT FUND</b>						
<b>REVENUES</b>						
<b>Acct #</b>	<b>Name</b>	<b>2023 Actual</b>	<b>2024 Budget</b>	<b>2024 Actual (9/30/24)</b>	<b>2024 Projected</b>	<b>2025 Budget</b>
<b>Tax Revenues</b>						
11 00 4020	Sales Taxes	\$0	\$35,000	\$0	\$35,000	\$35,000
	Total Tax Revenues	\$0	\$35,000	\$0	\$35,000	\$35,000
<b>Grant Revenues</b>						
11 00 4720	Grant Revenues	\$0	\$1,848,000	\$939,358	\$1,848,000	\$5,400,000
	Total Grant Revenues	\$0	\$1,848,000	\$939,358	\$1,848,000	\$5,400,000
<b>Bond Revenues</b>						
11 00 6000	Loan Proceeds	\$0	\$68,000	\$0	\$0	\$2,568,000
11 00 6010	Bond Revenues	\$0	\$534,500	\$0	\$534,500	\$0
11 00 6020	Cost of Issuance	\$0	\$0	\$0	\$0	\$0
	Total Bond Revenues	\$0	\$602,500	\$0	\$534,500	\$2,568,000
<b>Transfers</b>						
11 00 8000	Transfer from GF	\$0	\$5,500	\$0	\$1,500	\$5,500
11 00 8010	Transfer from Water	\$0	\$39,000	\$0	\$10,000	\$39,000
11 00 8020	Transfer from Sewer	\$0	\$4,000	\$0	\$0	\$4,000
	Total Transfers	\$0	\$48,500	\$0	\$11,500	\$48,500
	<b>Total CIF REVENUES</b>	<b>\$0</b>	<b>\$2,534,000</b>	<b>\$939,358</b>	<b>\$2,429,000</b>	<b>\$8,051,500</b>

<b>EXPENDITURES</b>						
	<b>Town Capital Outlay Expense</b>					
11 01 9500	Town Capital Outlay	\$0	\$41,667	\$15,977	\$19,000	\$41,667
	<b>Total Town Capital Outlay</b>	<b>\$0</b>	<b>\$41,667</b>	<b>\$15,977</b>	<b>\$19,000</b>	<b>\$41,667</b>
	<b>PW Capital Outlay Expense</b>					
11 03 9500	Public Works Capital Outlay	\$0	\$0	\$0	\$0	\$0
	<b>Total PW Capital Outlay</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Water Capital Outlay Expense</b>					
11 07 9500	Water Capital Outlay	\$0	\$61,666	\$5,783	\$10,000	\$61,666
	<b>Total Water Capital Outlay</b>	<b>\$0</b>	<b>\$61,666</b>	<b>\$5,783</b>	<b>\$10,000</b>	<b>\$61,666</b>
	<b>Sewer Capital Outlay Expense</b>					
11 09 9500	Sewer Capital Outlay	\$0	\$2,395,667	\$1,267,974	\$2,373,000	\$7,922,666
	<b>Total Sewer Capital Outlay</b>	<b>\$0</b>	<b>\$2,395,667</b>	<b>\$1,267,974</b>	<b>\$2,373,000</b>	<b>\$7,922,666</b>
	<b>Total CIF EXPENSES</b>	<b>\$0</b>	<b>\$2,499,000</b>	<b>\$1,289,734</b>	<b>\$2,402,000</b>	<b>\$8,025,999</b>
	<b>CIF Revenue Total</b>	<b>\$0</b>	<b>\$2,534,000</b>	<b>\$939,358</b>	<b>\$2,429,000</b>	<b>\$8,051,500</b>
	<b>CIF Expenditures Total</b>	<b>\$0</b>	<b>\$2,499,000</b>	<b>\$1,289,734</b>	<b>\$2,402,000</b>	<b>\$8,025,999</b>
	<b>Net Total CI Fund</b>	<b>\$0</b>	<b>\$35,000</b>	<b>-\$350,376</b>	<b>\$27,000</b>	<b>\$25,501</b>

Town of Yampa						
DRAFT!!						
2025 BUDGET						
(11/3/2024)						
DEBT SERVICE FUND						
REVENUES						
Acct #	Name	2023 Actual	2024 Budget	2024 Actual (9/30/24)	2024 Projected	2025 Budget
<b>Revenues</b>						
13 00 4020	Sales Taxes	\$0	\$125,000	\$90,288	\$125,000	\$125,000
		\$0	\$125,000	\$90,288	\$125,000	\$125,000
13 00 6000	Loan Proceeds	\$0	\$0	\$230,529	\$300,000	\$0
13 00 6010	Bond Revenues	\$0	\$0	\$0	\$0	\$0
13 00 6020	Cost of Issuance	\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$230,529	\$300,000	\$0
<b>Transfers</b>						
13 00 8000	Transfer from GF	\$0	\$1,524	\$0	\$0	\$1,524
13 00 8010	Transfer from Water	\$0	\$21,965	\$10,220	\$20,441	\$21,965
13 00 8020	Transfer from Sewer	\$0	\$15,429	\$11,775	\$23,551	\$15,429
		\$0	\$38,918	\$21,996	\$43,991	\$38,917
	<b>Total DSF REVENUES</b>	<b>\$0</b>	<b>\$163,918</b>	<b>\$342,813</b>	<b>\$168,991</b>	<b>\$163,917</b>
<b>EXPENDITURES</b>						
<b>Expenses</b>						
13 01 9010	Lease Purchase Principal	\$0	\$0	\$0	\$0	\$2,531
13 01 9020	Lease Purchase Interest	\$0	\$2,040	\$0	\$0	\$2,040
13 03 9010	Revenue Bond Principal	\$0	\$23,135	\$248,345	\$23,135	\$23,135
13 03 9020	Revenue Bond Interest	\$0	\$11,211	\$7,237	\$11,211	\$11,211
13 05 9010	Sales Tax Bond Principal	\$0	\$0	\$0	\$0	\$0
13 05 9020	Sales Tax Bond Interest	\$0	\$0	\$0	\$0	\$0
		\$0	\$36,386	\$255,582	\$34,346	\$36,386
	<b>Total DSF EXPENSES</b>	<b>\$0</b>	<b>\$36,386</b>	<b>\$255,582</b>	<b>\$34,346</b>	<b>\$36,386</b>

	<b>DSF Revenue Total</b>	<b>\$0</b>	<b>\$163,918</b>	<b>\$342,813</b>	<b>\$168,991</b>	<b>\$163,917</b>
	<b>DSF Expenditures Total</b>	<b>\$0</b>	<b>\$36,386</b>	<b>\$255,582</b>	<b>\$34,346</b>	<b>\$36,386</b>
	<b>Net Total DS Fund</b>	<b>\$0</b>	<b>\$127,532</b>	<b>\$87,231</b>	<b>\$134,645</b>	<b>\$127,531</b>



*Town of Yampa*

**Town Board Agenda Item**

**Meeting Date:** November 6, 2024

**Agenda Item Title:** **Resolution 2024-17 MissionSquare 457 Plan Benefit Enrollment**  
Discussion and consideration to approve and authorize the signing of Resolution 2024-17, A Resolution Establishing a Legislative Body Relating to a 457 Deferred Compensation Plan

**Presented by:** Sheila Symons

**Attachments:** Resolution 2024-17

**Background:** Providing additional benefits helps play a crucial role in employee satisfaction and overall well-being. Benefits help maintain a healthy workforce, attract top talent, boost productivity, and minimize turnover. They also support employees outside the workplace, enhance job satisfaction, and improve overall morale.

Beginning in 2025, the Town will provide access to a 457 Plan through MissionSquare to all employees, and provide a 1.5% match to any employee contribution.

**Recommendation:** The Town Board approve and authorize the signing of Resolution 2024-17, A Resolution establishing a legislative body relating to a 457 Deferred Compensation Plan.

**TOWN OF YAMPA**  
**RESOLUTION 2024-17**

**A RESOLUTION ESTABLISHING A LEGISLATIVE BODY RELATING TO A**  
**457 DEFERRED COMPENSATION PLAN**

Plan Number 30 \_\_\_\_\_

Name of Employer (“Employer”): Town of Yampa

State: Colorado

Title of Program Coordinator: Town Administrator/Clerk

**WHEREAS**, the Employer has employees rendering valuable services; and

**WHEREAS**, the establishment of a deferred compensation plan for such employees serves the interests of the Employer by enabling it to provide reasonable retirement security for its employees, by providing increased flexibility in its personnel management system, and by assisting in the attraction and retention of competent personnel; and

**WHEREAS**, the Employer has determined that the establishment of a deferred compensation plan to be administered by MissionSquare Retirement serves the above objectives; and

**WHEREAS**, the Employer desires that its deferred compensation plan be administered by MissionSquare Retirement, and that some or all of the funds held under such plan be invested in VantageTrust , a trust established by public employers for the collective investment of funds held under their retirement and deferred compensation plans;

**NOW THEREFORE BE IT RESOLVED** that the Employer hereby adopts the deferred compensation plan (the “Plan”) in the form of:

The MissionSquare Retirement Deferred Compensation Plan and Trust

**BE IT FURTHER RESOLVED** that the Employer hereby adopts the Declaration of Trust of VantageTrust Company dated May 2001, intending this adoption to be operative with respect to any retirement or deferred compensation plan subsequently established by the Employer, if the assets of the plan are to be invested in the trust created by such Declaration of Trust (the “VantageTrust”) that provides for the commingled investment of retirement funds.

**BE IT FURTHER RESOLVED** that the assets of the Plan shall be held in trust, with the Employer serving as trustee, for the exclusive benefit of the Plan participants and their beneficiaries, and the assets shall not be diverted to any other purpose.

**BE IT FURTHER RESOLVED** that the Employer hereby agrees to serve as trustee under the Plan.

**BE IT FURTHER RESOLVED** that the Town Administrator/Clerk shall be the coordinator for this program; shall receive necessary reports, notices, etc. from MissionSquare Retirement or VantageTrust; shall cast, on behalf of the Employer, any required votes under VantageTrust; Administrative duties to carry out the plan may be assigned to the appropriate departments, and is authorized to execute all necessary agreements with MissionSquare Retirement incidental to the administration of the Plan.

I, Sheila Symons, Town Administrator/Clerk of the Town of Yampa, do hereby certify that the foregoing resolution, proposed by MissionSquare, in the Town of Yampa was duly passed and adopted by the Town Board of Trustees of the Town of Yampa of at regular meeting thereof assembled this 6<sup>th</sup> day of November, 2024, by the following vote:

AYES:            NAYS:            ABSENT:

\_\_\_\_\_  
Stacey Geilert, Mayor

Attest:

\_\_\_\_\_  
Sheila Symons, Town Administrator/Clerk

**TOWN OF YAMPA**  
**TOWN BOARD MINUTES**  
**October 16, 2024 – 6:00 pm**

**BOARD MEMBERS PRESENT:** Mayor Geilert, Trustee Lewis, Trustee Geanious, Trustee Montgomery and Trustee Kindsvater

**EMPLOYEES PRESENT:** Town Administrator/Clerk Sheila Symons, Treasurer/Planner Mary Alice Page-Allen

**AUDIENCE PRESENT:** Christine Manzanares, Brian Ashley, Cindy Ashley, and Walker Montgomery, Yampa Planning Commissioners; Gary Burkholder; TJ Dlubac, Community Planning Strategies; xxx

**1. Call to Order**

- Mayor Geilert called the meeting to order at 6:00 pm
- The Pledge of Allegiance was recited
- Roll call was taken

**2. Audience Participation**

Gary Burkholder expressed his concerns surrounding the large size of the proposed Land Development Code and the need to maintain the ditch area adjacent to Terhune Avenue and County Road 17.

**3. Development Code Update (60 Minutes)**

TJ Dlubac, Community Planning Strategies, provided a presentation on the efforts to date on the update of the Town's Land Development Code and discussed outstanding items for feedback, the timeline to provide feedback, and upcoming processes to get the project completed including a November 20<sup>th</sup> Public Hearing and subsequently consideration of an ordinance adopting the Code on December 4<sup>th</sup>.

**4. 2025 Budget Presentation (15 Minutes)**

Mary Alice presented the proposed 2025 Budget and reviewed the communication provided that outlined several related points. She noted that the 2025 Salary Schedule has been updated in alignment with CPI increases across all fields, that the Town will be switching employee health insurance providers and in doing so has been able to provide cost containment, that a 457 deferred compensation program will be implemented, and that overall employee expenses will see a 3.8% (\$16,056) increase in 2025. Mary Alice added that property tax revenues are limited by TABOR requirements to a 5.5% increase, and sales taxes are budgeted to remain flat over 2024. She noted that public support/donations and economic development expenses will include support for local and regional non-profit entities, the Main Street program, and a contribution to the South Routt Regional Housing Authority start-up planned for 2025. She stated that dollars are again being set aside to continue code enforcement efforts including supporting clean-up days, steel and tire recycling, and small local donations. Mary Alice noted that the budget will include a water rate increase of 10% and a sewer rate increase of 3.5% to assure a breakeven basis for operations and in compliance with the recommendations of the 2023 Rate Study, adding that any allocated capital reserves are being held in the Capital Improvement Fund. She noted the Capital Improvement Fund will see grant and loan revenues associated with the proposed purchase of an additional public works vehicle, work on Town-owned buildings, and maintenance improvements related to the water system, however most of revenues and expenses budgeted in this fund are related to the planned work on the wastewater plant project. She added that the Debt Service Fund will see revenues from sales taxes slated for debt repayment, loans for the wastewater plant project and the loan/lease proceeds for the planned vehicle purchase, and noted that if the Town receives information from the USDA-RD on the wastewater plant project loan/grant package before the adoption of the budget it will be included and otherwise such will be handled through a supplemental appropriation. Mary Alice noted that there are two pending matters that will be incorporated in the 2025 budget related to the update to the Town's webpage for accessibility and the Ladies Aid Hall heating system for which cost estimates are pending.

Trustee Kindsvater expressed her concerns with the proposed utility rate increases. Mayor Geilert outlined how the increases were discussed and handled subsequent to the 2023 Rate Study presentation and why last year's increase was limited to one-half of the recommendation in the Rate Study. Trustee Montgomery asked for confirmation that the utility rate resolutions will be part of what is presented at the time of the 2025 Budget adoption. Mary Alice replied that was correct, and noted that information of the pending increases will be provided in the next newsletter as well.

Mary Alice stated that a Public Hearing has been scheduled for November 6, 2024 at the regular Town Board meeting, and the required legal notice will be published in the Steamboat Pilot.



5. **Resolution 2024-15 – Library Board Appointment**

**Motion**

Trustee Lewis made a motion to approve Resolution 2024-15, A Resolution Appointing Bitsy Griffin Snyder for a 5-year term beginning September 11, 2024, ending September 11, 2029. Trustee Geanious seconded the motion; the motion passed unanimously.

6. **Resolution 2024-16 – Water Leak Adjustment Policy**

Sheila outlined the proposed policy to allow 1-in-5 year water lead adjustment policy for situations where unexpected leaks are repaired quickly and having a policy that addresses the additional costs in these situations.

Trustee Montgomery expressed his concerns with the policy, stating that such a policy amounted to unpaid water charges equivalent to his recent request to increase the allowed water use base during the summer months.

**Motion**

Trustee Lewis made a motion to approve Resolution 2024-16, A Resolution Establishing a Water Leak Adjustment Policy; and Providing An Effective Date. Trustee Geanious seconded the motion; the motion passed with four (4) votes in favor. Trustee Montgomery abstained.

7. **Consent Agenda (5 Minutes)**

**Motion**

Trustee Lewis made a motion to approve the Consent Agenda as presented specifically the September 18, 2024 and October 9, 2024 Regular Meeting Minutes and the September 2024 Payment Approval Report. Trustee Geanious seconded the motion. The motion passed with four (4) votes in favor. Trustee Montgomery abstained.

8. **Staff and Board Member Reports/Updates (10 Minutes)**

Mary Alice provided an update on the new fire station's progress. The Yampa Fire Protection District is working on securing a planner for their entire district and the fire station itself. The Planning Department is reviewing a couple of new applications. The museum is finalizing its plans, with a meeting to discuss the results to be scheduled soon. Sheila reported that Town Hall/Crossan's boiler is finally operational. Sheila attended the quarterly NWTPR meeting. The updates (widening the canyon) that need to be made to 131 are not feasible in the state's budget. However, it is on the list. Mayor Geilert mentioned that the RTA project is moving forward. She emphasized that Yampa will not be contributing any funds now.

9. **Scheduled Meeting/Work Sessions (5 Minutes)**

- a. Town Board and other requests for Agenda Items
  - i. November 6, 2024 – Town Board Meeting
  - ii. November 20, 2024 – Town Board Meeting

10. **Adjournment**

**Motion**

Trustee Lewis made a motion for adjournment. Trustee Geanious seconded the motion and the motion passed unanimously.

Approved the 6th day of November 2024.

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Stacey Geilert, Mayor

Attest:

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Sheila Symons, Town Administrator/Clerk

**Town of Yampa  
Board of Trustees Minutes  
October 23, 2024 – 6:00 pm**

**BOARD MEMBERS PRESENT:** Mayor Geilert, Trustee Lewis, Trustee Geanious, Trustee Kindsvater, Trustee Montgomery

**EMPLOYEES PRESENT:** Town Administrator/Clerk Sheila Symons, Treasurer/Planner Mary Alice Page-Allen

**AUDIENCE PRESENT:** Dan Foley

**1. Call to Order**

- Mayor Geilert called the meeting to order at 6:15 pm
- The Pledge of Allegiance was recited
- Roll call was taken
- 

**2. Executive Session – Town-Owned Property – 125 Moffat Avenue**

**Motion**

Trustee Lewis made a motion to go into Executive session for discussion of a matter under CRS Section 24-6-402(4)(a) related to the purchase, acquisition, lease, transfer, or sale of any real, personal, or other property interest; except that no executive session shall be held for the purpose of concealing the fact that a member of the local public body has a personal interest in such purchase, acquisition, lease, transfer, or sale; regarding Town-owned property located at 125 Moffat Avenue, Yampa. Trustee Geanious seconded the motion; and the motion passed unanimously voice vote.

At the end of the Executive Session, Mayor Geilert called the meeting back to order and stated that the time was now 7:18 p.m. and the Executive Session has been concluded. She stated that the participants in the Executive Session were Stacey Geilert, Mike Lewis, Michael Geanious, Amy Kindsvater, Ken Montgomery, Sheila Symons, Mary Alice Page-Allen and Dan Foley. She asked that for the record, if any person who participated in the Executive Session believes that any substantial discussion of any matters not included in the motion to go into the Executive Session occurred during the Executive Session, or that any improper action occurred during the Executive Session in violation of the Open Meetings Law that you state your concerns for the record. There were stated concerns.

**3. Adjournment**

With no further business coming before the Board, the meeting was adjourned at 7:19 p.m.

Approved the 6<sup>th</sup> of November 2024.

\_\_\_\_\_  
Stacey Geilert, Mayor

Attest:

\_\_\_\_\_  
Sheila Symons, Town Administrator/Clerk

TOWN OF YAMPA  
 COMBINED CASH INVESTMENT  
 SEPTEMBER 30, 2024

DRAFT 10/18/2024

COMBINED CASH ACCOUNTS

00 00 1000	Cash on Hand	200.00
00 00 1010	Cash in Bank - BSJ	227,215.93
00 00 1015	Cash in Bank - BSJ 4th of July	20,499.32
00 00 1020	Cash in Bank - Colotrust (CTF)	152,208.40
00 00 1300	Cash in Bank - Colotrust (Reg)	85,031.17
00 00 1050	Cash in Bank - Vectra (HUTF)	31,086.75
00 00 1040	Cash in Bank - Colotrust (WS Impr)	176,508.13
00 00 1030	Cash in Bank - BSJ (Escrow)	2,958.84
00 00 1060	Cash in Bank - Colotrust (WS Inv)	<u>36,790.36</u>
	TOTAL COMBINED CASH	732,498.90
00 00 0010	CASH ALLOCATED TO OTHER FUNDS	<u>(732,498.90)</u>
	TOTAL UNALLOCATED CASH	<u><u>0.00</u></u>

CASH ALLOCATION RECONCILIATION

00 01 1900	Allocation to General Fund	(206,001.98)
00 03 1900	Allocation to Water Fund	(114,542.29)
00 04 1900	Allocation to Sewer Fund	(343,893.03)
00 11 1900	Allocation to Capital Improvement Fund	19,169.29
00 13 1900	Allocation to Debt Service Fund	<u>(87,230.89)</u>
	TOTAL ALLOCATIONS TO OTHER FUNDS	(732,498.90)
	ALLOCATION FROM COMBINED CASH FUND	732,498.90
	ZERO PROOF IF ALLOCATIONS BALANCE	<u><u>0.00</u></u>

TOWN OF YAMPA  
BALANCE SHEET  
SEPTEMBER 30, 2024

DRAFT 10/18/2024

GENERAL FUND

ASSETS

01 00 1900	Cash in Combined Cash Fund	206,001.98	
01 00 1200	Accounts Receivable	0.00	
01 00 1220	Property Tax Receivable	81,528.00	
01 00 1250	Undeposited Funds	3,008.86	
01 00 1400	Advance to Water Fund	217,500.00	
01 00 1425	Advance to Sewer Fund	217,500.00	
01 00 1500	Accumulated Depreciation	(647,692.00)	
01 00 1600	Land	424,133.00	
01 00 1625	Buildings	1,296,553.05	
01 00 1650	Equipment	215,052.00	
01 00 1700	Investment in Fixed Assets	<u>(1,319,797.00)</u>	
Total Assets			<u><u>693,787.89</u></u>

LIABILITIES & EQUITY

LIABILITIES

01 00 2000	Accounts Payable	1,265.59	
01 00 2010	Sales Tax Subject to Refund	0.00	
01 00 2200	Deferred Revenue - Property Tax	81,528.00	
01 00 2210	Deferred Revenue - Grants	0.00	
01 00 2220	Deferred Revenue - Other	<u>2,223.00</u>	
Total Liabilities			<u><u>85,016.59</u></u>

FUND EQUITY

Restricted			
01 00 2610	Conservation Trust Fund	142,539.43	
01 00 2620	TABOR Reserve	<u>17,414.00</u>	
Total Restricted			<u><u>159,953.43</u></u>
Committed			
01 00 2710	Operating Reserve	16,056.00	
01 00 2720	Capital Reserve	<u>0.00</u>	
Total Committed			<u><u>16,056.00</u></u>
Unassigned Fund Balance			
01 00 3000	Fund Balance	541,337.60	
	Revenues Over Expenditures YTD	<u>(108,579.10)</u>	
Balance - Current Date			<u><u>432,758.50</u></u>
Total Fund Equity			<u><u>608,767.93</u></u>
Total Liabilities & Equity			<u><u><u>693,784.52</u></u></u>

TOWN OF YAMPA  
REVENUES EXPENSES COMPARISON TO BUDGET  
SEPTEMBER 30, 2024

GENERAL FUND

REVENUES

Acct #	Name	2024		2024	Unearned	% of Budget
		Period Actual	Year to Date Actual	Budget		
<b><u>TAX REVENUE</u></b>						
01 00 4000	Property tax	\$ 477.47	\$ 87,418.02	\$ 81,528.00	\$ 5,890.02	107%
01 00 4020	Sales Tax	\$ 16,327.14	\$ 101,946.88	\$ 160,000.00	\$ (58,053.12)	64%
01 00 4100	Cigarette Tax	\$ 81.53	\$ 280.26	\$ 500.00	\$ (219.74)	56%
01 00 4120	Franchise Tax	\$ -	\$ 12,988.41	\$ 20,000.00	\$ (7,011.59)	65%
01 00 4160	Use Tax	\$ -	\$ 1,087.70	\$ 2,000.00	\$ (912.30)	54%
		\$ 16,886.14	\$ 203,721.27	\$ 264,028.00	\$ (60,306.73)	
<b><u>INTERGOVERNMENTAL REVENUE</u></b>						
01 00 4010	Specific Ownership Tax	\$ 451.37	\$ 3,757.60	\$ 4,500.00	\$ (742.40)	84%
01 00 4110	Severance Tax	\$ -	\$ 7,093.91	\$ 6,500.00	\$ 593.91	109%
01 00 4130	Mineral Leasing	\$ -	\$ 1,213.01	\$ 1,000.00	\$ 213.01	121%
01 00 4140	Highway Use Tax	\$ 1,693.67	\$ 14,332.12	\$ 16,538.00	\$ (2,205.88)	87%
01 00 4170	County Road Levy	\$ 612.44	\$ 1,182.95	\$ 1,500.00	\$ (317.05)	79%
		\$ 2,757.48	\$ 27,579.59	\$ 30,038.00	\$ (2,458.41)	
<b><u>LICENSE &amp; PERMITS REVENUE</u></b>						
01 00 4200	Liquor Licenses	\$ -	\$ 401.25	\$ 500.00	\$ (98.75)	80%
01 00 4202	Permit Fees	\$ -	\$ 600.00	\$ -	\$ 600.00	100%
01 00 4210	Animal Licenses	\$ -	\$ 103.00	\$ 100.00	\$ 3.00	103%
		\$ -	\$ 1,104.25	\$ 600.00	\$ 504.25	
<b><u>PARKS &amp; EVENTS REVENUE</u></b>						
01 00 4205	4th of July	\$ -	\$ 13,017.23	\$ 15,000.00	\$ (1,982.77)	87%
01 00 4340	Facility Rental Fees	\$ 435.00	\$ 2,135.00	\$ 3,000.00	\$ (865.00)	71%
01 00 4350	Town Hall Rent	\$ -	\$ -	\$ 100.00	\$ (100.00)	0%
01 00 4360	Lottery/Conservation Trust Fund	\$ 1,682.13	\$ 9,668.97	\$ 14,000.00	\$ (4,331.03)	69%
01 00 4370	Grant/Donation - P/OS & Events	\$ 36.10	\$ 2,319.76	\$ 2,443.00	\$ (123.24)	95%
		\$ 2,153.23	\$ 27,140.96	\$ 34,543.00	\$ (7,402.04)	
<b><u>JUDICIAL REVENUE</u></b>						
01 00 4300	Court Fines	\$ -	\$ -	\$ -	\$ -	0%
01 00 4305	Court Costs & Fees	\$ -	\$ -	\$ -	\$ -	0%
		\$ -	\$ -	\$ -	\$ -	
<b><u>MISCELLANEOUS REVENUE</u></b>						
01 00 4310	Other Income	\$ 95.00	\$ 742.07	\$ 5,000.00	\$ (4,257.93)	15%
01 00 4330	Property Rental Income	\$ 189.90	\$ 6,141.70	\$ 11,000.00	\$ (4,858.30)	56%
01 00 4400	Interest	\$ 1,295.49	\$ 11,979.20	\$ 14,000.00	\$ (2,020.80)	86%
01 00 4720	Grant Income	\$ 22,456.45	\$ 60,446.55	\$ 225,000.00	\$ (164,553.45)	27%
01 00 4830	Palmer/Zirkel Antenna	\$ -	\$ -	\$ -	\$ -	0%
01 00 4842	Planning/Zoning	\$ 75.00	\$ 1,532.12	\$ 2,500.00	\$ (967.88)	61%
		24,111.84	80,841.64	257,500.00	-176,658.36	
<b>TOTAL GENERAL REVENUE</b>		<b>\$ 45,908.69</b>	<b>\$ 340,387.71</b>	<b>\$ 586,709.00</b>	<b>\$ (246,321.29)</b>	<b>58%</b>

TOWN OF YAMPA  
 REVENUES EXPENSES COMPARISON TO BUDGET  
 SEPTEMBER 30, 2024

**GENERAL EXPENDITURES**

Acct #	Name	2024 Period Actual	2024 Year to Date Actual	2024 Budget	Unearned	% of Budget
<b>ADMINISTRATIVE</b>						
01 01 5110	Salaries & Wages	\$ 8,833.97	\$ 77,917.23	\$ 103,849.00	\$ (25,931.77)	75%
01 01 5210	Employer Tax Expense	\$ 301.22	\$ 4,121.68	\$ 8,256.00	\$ (4,134.32)	50%
01 01 5310	Insurance Life/Health/HRA	\$ 62.17	\$ 14,873.70	\$ 18,961.00	\$ (4,087.30)	78%
01 01 5410	Retirement	\$ -	\$ -	\$ -	\$ -	0%
01 01 5411	Workers Comp	\$ -	\$ 211.35	\$ 210.00	\$ 1.35	101%
	<b>Total ADMINISTRATIVE PAYROLL</b>	\$ 9,197.36	\$ 97,123.96	\$ 131,276.00	\$ (34,152.04)	
01 01 5420	Blanket Bond	\$ -	\$ -	\$ -	\$ -	0%
01 01 5502	Travel, Training & Mileage	\$ 56.20	\$ 3,527.03	\$ 7,500.00	\$ (3,972.97)	47%
01 01 6100	Property Insurance	\$ -	\$ 11,531.01	\$ 17,150.00	\$ (5,618.99)	67%
01 01 6101	Liability Insurance	\$ -	\$ 818.37	\$ -	\$ 818.37	100%
01 01 6110	Building R&M	\$ 84.56	\$ 2,866.46	\$ 3,500.00	\$ (633.54)	82%
01 01 6112	Telephone	\$ 200.10	\$ 2,030.31	\$ 3,600.00	\$ (1,569.69)	56%
01 01 6120	Building Utilities	\$ 179.90	\$ 3,976.81	\$ 14,500.00	\$ (10,523.19)	27%
01 01 6121	Coal- Bldg Heating	\$ -	\$ -	\$ 2,500.00	\$ (2,500.00)	0%
01 01 6122	Solar	\$ -	\$ -	\$ 500.00	\$ (500.00)	0%
01 01 6150	Trash Removal	\$ 249.17	\$ 2,154.48	\$ 2,750.00	\$ (595.52)	78%
01 01 6611	Janitorial	\$ 175.00	\$ 3,250.00	\$ 7,500.00	\$ (4,250.00)	43%
01 01 8120	Audit	\$ -	\$ -	\$ 7,000.00	\$ (7,000.00)	0%
01 01 8121	Legal	\$ -	\$ 1,170.00	\$ 1,000.00	\$ 170.00	117%
01 01 8122	Advertising-Publishing	\$ -	\$ 196.53	\$ 1,000.00	\$ (803.47)	20%
01 01 8123	Treasurer's Fees	\$ 9.55	\$ 1,761.09	\$ 1,500.00	\$ 261.09	117%
01 01 8130	Newsletter/Postage	\$ 1,101.85	\$ 2,745.13	\$ 3,000.00	\$ (254.87)	92%
01 01 8131	Office Supplies	\$ 551.78	\$ 1,926.17	\$ 2,000.00	\$ (73.83)	96%
01 01 8132	Dues-Subscriptions	\$ 185.00	\$ 2,178.38	\$ 4,000.00	\$ (1,821.62)	54%
01 01 8140	Public Relations/Donations	\$ 35.00	\$ 13,159.46	\$ 7,000.00	\$ 6,159.46	188%
01 01 8145	Economic Development	\$ -	\$ 60,885.72	\$ 73,000.00	\$ (12,114.28)	83%
01 01 8150	Codification	\$ -	\$ 4,475.00	\$ 12,000.00	\$ (7,525.00)	37%
01 01 8170	Office Equipment	\$ 1,089.00	\$ 2,037.70	\$ 1,000.00	\$ 1,037.70	204%
01 01 8171	Office Equip R&M/Copies	\$ 264.45	\$ 1,988.48	\$ 4,000.00	\$ (2,011.52)	50%
01 01 8175	Computer Support	\$ -	\$ 7,492.14	\$ 7,500.00	\$ (7.86)	100%
01 01 8176	Website	\$ -	\$ 2,155.00	\$ 3,000.00	\$ (845.00)	72%
01 01 8200	Palmer/Zirkel Antenna Lease	\$ -	\$ -	\$ 2,638.00	\$ (2,638.00)	0%
01 01 8400	PUD/Zoning Expense	\$ -	\$ 23.80	\$ 2,000.00	\$ (1,976.20)	1%
01 01 8401	Code Enforcement	\$ -	\$ 1,840.25	\$ 10,000.00	\$ (8,159.75)	18%
01 01 8402	Professional Fees	\$ 11,877.00	\$ 24,393.25	\$ 115,000.00	\$ (90,606.75)	21%
01 01 9000	Miscellaneous Expense	\$ -	\$ 136.46	\$ 200.00	\$ (63.54)	68%
01 01 9500	Capital Outlay	\$ -	\$ -	\$ -	\$ -	0%
01 01 9600	Loan Expense	\$ -	\$ 1,943.72	\$ 2,000.00	\$ (56.28)	97%
01 01 9900	Allocate Operating Expense	\$ (2,966.35)	\$ (36,072.13)	\$ (67,000.00)	\$ 30,927.87	54%
	<b>TOTAL ADMINISTRATIVE</b>	\$ 22,289.57	\$ 221,714.58	\$ 382,614.00	\$ (160,899.42)	58%
<b>LEGISLATIVE</b>						
01 02 8124	Election Expense	\$ -	\$ 444.94	\$ 3,000.00	\$ (2,555.06)	15%
01 02 8510	Law Enforcement	\$ -	\$ 6,258.96	\$ 11,000.00	\$ (4,741.04)	57%
01 02 9000	Miscellaneous	\$ -	\$ -	\$ 300.00	\$ (300.00)	0%
	<b>TOTAL LEGISLATIVE</b>	\$ -	\$ 6,703.90	\$ 14,300.00	\$ (7,596.10)	47%
<b>PUBLIC WORKS</b>						
<b>Streets</b>						
01 03 5110	Salaries & Wages	\$ 7,720.99	\$ 71,837.42	\$ 97,253.00	\$ (25,415.58)	74%
01 03 5210	Employer Tax Expense	\$ 193.45	\$ 3,974.11	\$ 7,732.00	\$ (3,757.89)	51%
01 03 5310	Insurance - Life/Health/HRA	\$ 7.77	\$ 8,829.59	\$ 13,160.00	\$ (4,330.41)	67%
01 03 5411	Workers Comp	\$ -	\$ 2,043.26	\$ 2,266.00	\$ (222.74)	90%
	<b>Total Streets PAYROLL</b>	\$ 7,922.21	\$ 86,684.38	\$ 120,411.00	\$ (33,726.62)	
01 03 5700	Contract Labor	\$ -	\$ -	\$ -	\$ -	0%
01 03 6102	Automobile Insurance	\$ -	\$ 1,305.21	\$ 1,302.00	\$ 3.21	100%
01 03 6120	Building Utilities	\$ -	\$ -	\$ 2,000.00	\$ (2,000.00)	0%
01 03 6122	Street Lighting	\$ 1,040.28	\$ 10,197.48	\$ 12,600.00	\$ (2,402.52)	81%
01 03 8150	Tools	\$ 135.98	\$ 308.52	\$ 2,000.00	\$ (1,691.48)	15%
01 03 8151	Machinery Replacement	\$ -	\$ 26.49	\$ 1,000.00	\$ (973.51)	3%
01 03 8152	Safety Signs	\$ -	\$ 13.49	\$ 3,000.00	\$ (2,986.51)	0%
01 03 8153	Fuel, Oil, Gas, Diesel	\$ 96.10	\$ 3,098.75	\$ 6,500.00	\$ (3,401.25)	48%

**TOWN OF YAMPA**  
**REVENUES EXPENSES COMPARISON TO BUDGET**  
**SEPTEMBER 30, 2024**

01 03 8172	Street Repairs & Gravel	\$	-	\$	51,484.26	\$	3,500.00	\$	47,984.26	1471%
01 03 8173	Street Improvements	\$	10.79	\$	8,472.02	\$	13,000.00	\$	(4,527.98)	65%
01 03 8174	Machinery Repairs	\$	3,701.15	\$	4,841.63	\$	5,000.00	\$	(158.37)	97%
01 03 9000	Miscellaneous Expenses	\$	-	\$	-	\$	100.00	\$	(100.00)	0%
01 03 9900	Allocate Operating Expenses	\$	1,783.14	\$	16,695.22	\$	29,145.00	\$	(12,449.78)	57%
<b>TOTAL Streets</b>		\$	14,689.65	\$	183,127.45	\$	199,558.00	\$	(16,430.55)	157%

**Public Works**

01 05 5502	Travel, Training & Mileage	\$	-	\$	42.58	\$	3,500.00	\$	(3,457.42)	1%
01 05 6100	Property Insurance	\$	-	\$	361.00	\$	12,000.00	\$	(11,639.00)	3%
01 05 6101	Liability Insurance	\$	-	\$	-	\$	2,600.00	\$	(2,600.00)	0%
01 05 6110	Building R&M	\$	52.99	\$	288.68	\$	2,500.00	\$	(2,211.32)	12%
01 05 6112	Telephone	\$	44.01	\$	396.09	\$	650.00	\$	(253.91)	61%
01 05 6120	Building Utilities	\$	179.89	\$	7,852.49	\$	9,000.00	\$	(1,147.51)	87%
01 05 6150	Trash Removal	\$	249.18	\$	2,154.52	\$	2,750.00	\$	(595.48)	78%
01 05 8122	Advertising/Publishing	\$	-	\$	-	\$	150.00	\$	(150.00)	0%
01 05 8131	Supplies	\$	392.10	\$	970.27	\$	1,200.00	\$	(229.73)	81%
01 05 8132	Dues & Subscriptions	\$	43.97	\$	300.00	\$	500.00	\$	(200.00)	60%
01 05 8150	Tools	\$	-	\$	1,779.03	\$	1,000.00	\$	779.03	178%
01 05 8153	Fuel, Oil, Gas, Diesel	\$	829.61	\$	3,805.53	\$	-	\$	3,805.53	100%
01 05 8170	Equipment	\$	-	\$	174.96	\$	500.00	\$	(325.04)	35%
01 05 8174	Equipment R&M	\$	588.00	\$	813.89	\$	-	\$	813.89	100%
01 05 9000	Miscellaneous	\$	-	\$	-	\$	500.00	\$	(500.00)	0%
01 05 9900	Allocate Operating Expense	\$	(2,379.75)	\$	(18,961.55)	\$	(36,850.00)	\$	17,888.45	51%
<b>TOTAL Public Works</b>		\$	-	\$	(22.51)	\$	-	\$	(22.51)	53%

**PARKS & EVENTS**

**4th of July**

01 07 7110	Awards & Prizes	\$	-	\$	6,318.00	\$	4,000.00	\$	2,318.00	158%
01 07 7210	Music	\$	-	\$	250.00	\$	500.00	\$	(250.00)	50%
01 07 7310	Police/Security	\$	-	\$	-	\$	-	\$	-	0%
01 07 7610	Merchandise Expense	\$	-	\$	8,128.59	\$	5,000.00	\$	3,128.59	163%
01 07 7710	Equipment Rental	\$	-	\$	1,275.00	\$	1,400.00	\$	(125.00)	91%
01 07 8110	Accounting Fees	\$	-	\$	15.92	\$	60.00	\$	(44.08)	27%
01 07 8131	Supplies	\$	-	\$	113.77	\$	-	\$	113.77	100%
01 07 9000	Other Expenses	\$	-	\$	7.98	\$	3,000.00	\$	(2,992.02)	0%
<b>TOTAL 4th of July</b>		\$	-	\$	16,109.26	\$	13,960.00	\$	2,149.26	74%

**Parks & Rec/Events**

01 08 5110	Salaries & Wages	\$	879.45	\$	8,125.01	\$	11,020.00	\$	(2,894.99)	74%
01 08 5210	Employer Tax Expense	\$	17.78	\$	322.07	\$	876.00	\$	(553.93)	37%
01 08 5310	Insurance - Life/Health/HRA	\$	7.77	\$	1,196.44	\$	1,579.00	\$	(382.56)	76%
01 08 5411	Workers Comp	\$	-	\$	226.57	\$	50.00	\$	176.57	453%
<b>Total Parks &amp; Rec/Events PAYROLL</b>		\$	905.00	\$	9,870.09	\$	13,525.00	\$	(3,654.91)	

01 08 5700	Contract Labor	\$	-	\$	-	\$	-	\$	-	0%
01 08 6110	Building R&M	\$	-	\$	1,191.85	\$	150.00	\$	1,041.85	795%
01 08 6120	Utilities	\$	252.81	\$	4,112.31	\$	800.00	\$	3,312.31	514%
01 08 6611	Janitorial	\$	-	\$	1,360.00	\$	2,000.00	\$	(640.00)	68%
01 08 8131	Supplies	\$	-	\$	298.30	\$	200.00	\$	98.30	149%
01 08 8153	Fuel, Oil, Gas, Diesel	\$	-	\$	37.25	\$	200.00	\$	(162.75)	19%
01 08 8155	Event Expense	\$	-	\$	-	\$	1,000.00	\$	(1,000.00)	0%
01 08 8173	Park Improvements	\$	-	\$	4,464.33	\$	3,000.00	\$	1,464.33	149%
01 08 8174	Machinery Repairs	\$	-	\$	-	\$	200.00	\$	(200.00)	0%
01 08 9000	Miscellaneous	\$	-	\$	-	\$	500.00	\$	(500.00)	0%
01 08 9500	Capital Outlay	\$	-	\$	-	\$	-	\$	-	0%
<b>TOTAL Parks &amp; Rec/Events</b>		\$	1,157.81	\$	21,334.13	\$	21,575.00	\$	(240.87)	154%

**Transfers**

01 09 8000	Transfer to Capital Improvement Fund	\$	-	\$	-	\$	5,500.00	\$	(5,500.00)	0%
01 09 9600	Transfer to Debt Service Fund	\$	-	\$	-	\$	1,524.00	\$	(2,326.83)	52%
<b>TOTAL Transfers</b>		\$	-	\$	-	\$	7,024.00	\$	(7,826.83)	

<b>GENERAL FUND REVENUE TOTAL</b>		\$	45,908.69	\$	340,387.71	\$	586,709.00	\$	(246,321.29)	58%
<b>GENERAL FUND EXPENDITURE TOTAL</b>		\$	38,137.03	\$	448,966.81	\$	639,031.00	\$	(190,867.02)	70%
<b>NET INCOME</b>		\$	7,771.66	\$	(108,579.10)	\$	(52,322.00)			

TOWN OF YAMPA  
BALANCE SHEET  
SEPTEMBER 30, 2024

WATER ENTERPRISE FUND

ASSETS

03 00 1900	Cash in Combined Cash Fund	114,542.29
03 00 1200	Accounts Receivable	3,488.60
03 00 1210	Grants Receivable	0.00
03 00 1250	Undeposited Funds	4,598.63
03 00 1400	Domestic Water System	5,632,015.53
03 00 1430	Equipment	40,446.98
03 00 1440	Land	54,955.90
03 00 1500	Accum Depreciation - Domestic Water	(1,528,772.05)
03 00 1530	Accum Depreciation - Equipment	<u>(32,214.42)</u>

Total Assets 4,289,061.46

LIABILITIES & EQUITY

LIABILITIES

03 00 1011	Overpayment/Unapplied Credits	3,561.79
03 00 2000	Accounts Payable	(25,133.03)
03 00 2100	Escrow Deposit Payable	(265.20)
03 00 2300	Note Payable	394,557.19
03 00 2400	Advance from GF	217,500.00
03 00 2500	Deferred Revenue - Other	0.00
03 00 2510	Deferred Revenue - Grants	<u>0.00</u>

Total Liabilities 590,220.75

FUND EQUITY

Nonspendable		
03 00 2550	Inv in Cap Assets Net of Debt	<u>3,843,293.67</u>
Total Nonspendable		<u>3,843,293.67</u>

Restricted		
03 00 2610	Reserves	<u>37,774.00</u>
Total Restricted		<u>37,774.00</u>

Assigned		
03 00 2810	O&M Expenses	0.00
03 00 2820	Plant in Service	0.00
03 00 2830	Annual Debt Service	0.00
03 00 2840	Capital Improvements	0.00
03 00 3200	Tap Fees/Plant Investment Fees	<u>0.00</u>
Total Assigned		<u>0.00</u>

Unassigned Fund Balance		
03 00 3000	Fund Balance	(215,534.51)
	Revenues Over Expenditures YTD	<u>33,307.55</u>
Balance - Current Date		<u>(182,226.96)</u>

Total Fund Equity 3,698,840.71

Total Liabilities & Equity 4,289,061.46



TOWN OF YAMPA  
REVENUES EXPENSES COMPARISON TO BUDGET  
SEPTEMBER 30, 2024

DRAFT 10/18/2024

**WATER ENTERPRISE FUND**

Acct #	Name	2024 Period Actual	2024 Year to Date Actual	2024 Budget	Unearned	% of Budget																																																																													
<b><u>WATER REVENUES</u></b>																																																																																			
03 00 4400	Interest	\$ -	\$ -	\$ -	\$ -	0%																																																																													
03 00 4500	Water Rent	\$ 21,943.95	\$ 177,941.71	\$ 223,167.00	\$ (45,225.29)	80%																																																																													
03 00 4510	Water Penalties/Other Charges	\$ 296.54	\$ 2,389.65	\$ 13,063.00	\$ (10,673.35)	18%																																																																													
03 00 4520	Water Tap Fees	\$ -	\$ -	\$ 5,000.00	\$ (5,000.00)	0%																																																																													
03 00 4530	Water Improvement Transfer	\$ -	\$ -	\$ -	\$ -	0%																																																																													
03 00 4533	Misc Income - Water	\$ -	\$ 10,654.57	\$ 1,000.00	\$ 9,654.57	1065%																																																																													
03 00 4535	Grant Revenue - Water	\$ -	\$ -	\$ -	\$ -	0%																																																																													
03 00 4590	Loan Income - Water	\$ -	\$ -	\$ -	\$ -	0%		<b>Total WATER REVENUES</b>	<b>\$ 22,240.49</b>	<b>\$ 190,985.93</b>	<b>\$ 242,230.00</b>	<b>\$ (51,244.07)</b>		03 00 4600	Sewer Rent	\$ -	\$ -	\$ 188,149.00	\$ (188,149.00)	0%	03 00 4610	Sewer Penalties/Other Charges	\$ -	\$ -	\$ 2,680.00	\$ (2,680.00)	0%	03 00 4620	Sewer Tap Fees	\$ -	\$ -	\$ 5,000.00	\$ (5,000.00)	0%	03 00 4630	Sewer Improvement Transfer	\$ -	\$ -	\$ -	\$ -	0%	03 00 4700	Misc Income - Sewer	\$ -	\$ -	\$ 1,000.00	\$ (1,000.00)	0%	03 00 4710	W&S/ROW Escrow	\$ 500.00	\$ 2,000.00	\$ -	\$ 2,000.00	100%	03 00 4800	Grant Revenue - Sewer	\$ -	\$ -	\$ -	\$ -	0%	03 00 4810	Loan Income - Sewer	\$ -	\$ -	\$ -	\$ -	0%		<b>Total SEWER REVENUES</b>	<b>\$ 500.00</b>	<b>\$ 2,000.00</b>	<b>\$ 196,829.00</b>	<b>\$ (194,829.00)</b>			<b>Total REVENUES</b>	<b>\$ 22,740.49</b>	<b>\$ 192,985.93</b>	<b>\$ 439,059.00</b>	<b>\$ (246,073.07)</b>	<b>44%</b>
	<b>Total WATER REVENUES</b>	<b>\$ 22,240.49</b>	<b>\$ 190,985.93</b>	<b>\$ 242,230.00</b>	<b>\$ (51,244.07)</b>																																																																														
03 00 4600	Sewer Rent	\$ -	\$ -	\$ 188,149.00	\$ (188,149.00)	0%																																																																													
03 00 4610	Sewer Penalties/Other Charges	\$ -	\$ -	\$ 2,680.00	\$ (2,680.00)	0%																																																																													
03 00 4620	Sewer Tap Fees	\$ -	\$ -	\$ 5,000.00	\$ (5,000.00)	0%																																																																													
03 00 4630	Sewer Improvement Transfer	\$ -	\$ -	\$ -	\$ -	0%																																																																													
03 00 4700	Misc Income - Sewer	\$ -	\$ -	\$ 1,000.00	\$ (1,000.00)	0%																																																																													
03 00 4710	W&S/ROW Escrow	\$ 500.00	\$ 2,000.00	\$ -	\$ 2,000.00	100%																																																																													
03 00 4800	Grant Revenue - Sewer	\$ -	\$ -	\$ -	\$ -	0%																																																																													
03 00 4810	Loan Income - Sewer	\$ -	\$ -	\$ -	\$ -	0%		<b>Total SEWER REVENUES</b>	<b>\$ 500.00</b>	<b>\$ 2,000.00</b>	<b>\$ 196,829.00</b>	<b>\$ (194,829.00)</b>			<b>Total REVENUES</b>	<b>\$ 22,740.49</b>	<b>\$ 192,985.93</b>	<b>\$ 439,059.00</b>	<b>\$ (246,073.07)</b>	<b>44%</b>																																																															
	<b>Total SEWER REVENUES</b>	<b>\$ 500.00</b>	<b>\$ 2,000.00</b>	<b>\$ 196,829.00</b>	<b>\$ (194,829.00)</b>																																																																														
	<b>Total REVENUES</b>	<b>\$ 22,740.49</b>	<b>\$ 192,985.93</b>	<b>\$ 439,059.00</b>	<b>\$ (246,073.07)</b>	<b>44%</b>																																																																													

TOWN OF YAMPA
REVENUES EXPENSES COMPARISON TO BUDGET
SEPTEMBER 30, 2024

EXPENDITURES

Table with columns: Acct #, Name, 2024 Period Actual, 2024 Year to Date Actual, 2024 Budget, Unearned, % of Budget. Includes sub-sections: PAYROLL - WATER, OPERATING EXPENSES - WATER, TRANSFERS - WATER, PAYROLL - SEWER, OPERATING EXPENSES - SEWER, TRANSFERS - SEWER.

TOWN OF YAMPA  
BALANCE SHEET  
SEPTEMBER 30, 2024

SEWER ENTERPRISE FUND

ASSETS

04 00 1900	Cash in Combined Cash Fund	343,893.03
04 00 1200	Accounts Receivable	3,784.18
04 00 1250	Undeposited Funds	2,826.29
04 00 1400	Sewer Facilities	983,056.80
04 00 1420	Sewer Plant Access	1,080.37
04 00 1430	Equipment	27,073.65
04 00 1440	Land	0.00
04 00 1510	Accum Depreciation - Sewer Facilities	(423,050.67)
04 00 1520	Accum Depreciation - Sewer Access	(1,080.37)
04 00 1530	Accum Depreciation - Equipment	(18,841.07)

Total Assets 918,742.21

LIABILITIES & EQUITY

LIABILITIES

04 00 1011	Overpayment/Unapplied Credits	0.00
04 00 1210	Grants Receivable	0.00
04 00 2000	Accounts Payable	29,906.73
04 00 2100	Escrow Deposit Payable	(235.18)
04 00 2300	Note Payable	0.00
04 00 2400	Advance from GF	217,500.00
04 00 2500	Deferred Revenue - Other	0.00
04 00 2510	Deferred Revenue - Grants	180,000.00

Total Liabilities 427,171.55

FUND EQUITY

Nonspendable		
04 00 2550	Inv in Cap Assets Net of Debt	287,571.63
Total Nonspendable		<u>287,571.63</u>

Restricted		
04 00 2610	Reserves	37,774.00
Total Restricted		<u>37,774.00</u>

Assigned		
04 00 2810	O&M Expenses	0.00
04 00 2820	Plant in Service	0.00
04 00 2830	Annual Debt Service	0.00
04 00 2840	Capital Improvements	0.00
04 00 3200	Tap Fees/Plant Investment Fees	0.00
Total Assigned		<u>0.00</u>

Unassigned Fund Balance		
04 00 3000	Fund Balance	131,751.20
	Revenues Over Expenditures YTD	34,473.83
Balance - Current Date		<u>166,225.03</u>

Total Fund Equity 491,570.66

Total Liabilities & Equity 918,742.21

TOWN OF YAMPA
REVENUES EXPENSES COMPARISON TO BUDGET
SEPTEMBER 30, 2024

SEWER ENTERPRISE FUND

Table with columns: Acct #, Name, 2024 Period Actual, 2024 Year to Date Actual, 2024 Budget, Unearned, % of Budget. Rows include SEWER REVENUES, PAYROLL - SEWER, OPERATING EXPENSES - SEWER, DEBT SERVICE - SEWER, and TRANSFERS - SEWER.

TOWN OF YAMPA  
BALANCE SHEET  
SEPTEMBER 30, 2024

DRAFT 10/18/2024

CAPITAL IMPROVEMENT FUND

ASSETS

11 00 1900	Cash in Combined Cash Fund	(19,169.29)	
11 00 1250	Undeposited Funds	<u>30,091.00</u>	
Total Assets			10,921.71

LIABILITIES & EQUITY

		83521.18	
		<u>LIABILITIES</u>	
11 00 2000	Accounts Payable	318,170.32	
11 00 2200	Retainage Payable	43,127.58	
11 00 2210	Deferred Revenue - Grants	0.00	
11 00 2220	Deferred Revenue - Other	<u>0.00</u>	
Total Liabilities			<u>361,297.90</u>
		<u>FUND EQUITY</u>	
11 00 2610	Restricted Reserves	<u>0.00</u>	
Total Restricted			<u>0.00</u>
11 00 3000	Unassigned Fund Balance		
	Fund Balance	0.00	
	Revenues Over Expenditures YTD	<u>(350,376.19)</u>	
Balance - Current Date			(350,376.19)
Total Fund Equity			(350,376.19)
Total Liabilities & Equity			10,921.71

TOWN OF YAMPA  
REVENUES EXPENSES COMPARISON TO BUDGET  
SEPTEMBER 30, 2024

**CAPITAL IMPROVEMENTS FUND**

**REVENUES**

Acct #	Name	2024 Period Actual	2024 Year to Date Actual	2024 Budget	Unearned	% of Budget
<b>REVENUES</b>						
11 00 4020	Sales Tax Revenue	\$ -	\$ -	\$ 35,000.00	\$ (35,000.00)	0%
11 00 4400	Interest Income	\$ -	\$ -	\$ -	\$ -	
	Total Tax & Interest Revenues	\$ -	\$ -	\$ 35,000.00	\$ (35,000.00)	
<b>Grant Revenues</b>						
11 00 4720	Grant Revenue	\$ 97,448.91	\$ 939,357.50	\$ 1,848,000.00	\$ (908,642.50)	51%
	Total Grant Revenues	\$ 97,448.91	\$ 939,357.50	\$ 1,848,000.00	\$ (908,642.50)	
<b>Bond Revenues</b>						
11 00 6000	Loan Proceeds	\$ -	\$ -	\$ 68,000.00	\$ (68,000.00)	0%
11 00 6010	Bond Revenues	\$ -	\$ -	\$ 534,500.00	\$ (534,500.00)	0%
11 00 6020	Cost of Issuance	\$ -	\$ -	\$ -	\$ -	0%
	Total Bond Revenues	\$ -	\$ -	\$ 602,500.00	\$ (602,500.00)	
<b>Transfers</b>						
11 00 8000	Transfer from Other Funds	\$ -	\$ -	\$ 5,500.00	\$ (5,500.00)	
11 00 8010	Transfer from Other Funds	\$ -	\$ -	\$ 39,000.00	\$ (39,000.00)	
11 00 8020	Transfer from Other Funds	\$ -	\$ -	\$ 4,000.00	\$ (4,000.00)	0%
	Total Transfers	\$ -	\$ -	\$ 48,500.00	\$ (48,500.00)	
	<b>Total FUND REVENUES</b>	\$ 97,448.91	\$ 939,357.50	\$ 2,534,000.00	\$ (1,594,642.50)	

**EXPENDITURES**

Acct #	Name	2024 Period Actual	2024 Year to Date Actual	2024 Budget	Unearned	% of Budget
<b>TOWN CAPITAL OUTLAY</b>						
11 01 9500	Capital Outlay	\$ 1,070.00	\$ 15,976.75	\$ 41,667.00	\$ (25,690.25)	38%
	Total TOWN CAPITAL OUTLAY	\$ 1,070.00	\$ 15,976.75	\$ 41,667.00	\$ (25,690.25)	
<b>PW CAPITAL OUTLAY</b>						
11 03 9500	PW Capital Outlay	\$ -	\$ -	\$ -	\$ -	0%
	Total PW CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	
<b>WATER CAPITAL OUTLAY</b>						
11 07 9500	Water Capital Outlay	\$ -	\$ 5,783.04	\$ 61,666.00	\$ (55,882.96)	9%
	Total WATER CAPITAL OUTLAY	\$ -	\$ 5,783.04	\$ 61,666.00	\$ (55,882.96)	
<b>SEWER CAPITAL OUTLAY</b>						
11 09 9500	Sewer Capital Outlay	\$ 344,774.42	\$ 1,267,973.90	\$ 2,395,667.00	\$ (1,127,693.10)	53%
	Total SEWER CAPITAL OUTLAY	\$ 344,774.42	\$ 1,267,973.90	\$ 2,395,667.00	\$ (1,127,693.10)	
	<b>Total FUND EXPENDITURES</b>	\$ 345,844.42	\$ 1,289,733.69	\$ 2,499,000.00	\$ (1,209,266.31)	52%
	<b>NET REVENUE OVER EXPENDITURES</b>	\$ (248,395.51)	\$ (350,376.19)	\$ 35,000.00	\$ (385,376.19)	

TOWN OF YAMPA  
BALANCE SHEET  
SEPTEMBER 30, 2024

DRAFT 10/18/2024

DEBT SERVICE FUND

ASSETS

13 00 1900	Cash in Combined Cash Fund	87,230.89	
13 00 1210	Due from Other Governments	0.00	
Total Assets		87,230.89	

LIABILITIES & EQUITY

		83521.18	
<u>LIABILITIES</u>			
13 00 2000	Accounts Payable	0.00	
13 00 2300	Bond Payable	0.00	
Total Liabilities		0.00	
<u>FUND EQUITY</u>			
13 00 2610	Restricted Reserves	0.00	
Total Restricted		0.00	
13 00 3000	Unassigned Fund Balance		
	Fund Balance	0.00	
	Revenues Over Expenditures YTD	87,230.89	
Balance - Current Date		87,230.89	
Total Fund Equity		87,230.89	
Total Liabilities & Equity		87,230.89	

TOWN OF YAMPA  
REVENUES EXPENSES COMPARISON TO BUDGET  
SEPTEMBER 30, 2024

**DEBT SERVICE FUND**

**REVENUES**

Acct #	Name	2024 Period Actual	2024 Year to Date Actual	2024 Budget	Unearned	% of Budget
<b>REVENUES</b>						
13 00 4020	Sales Tax Revenue	\$ 16,327.16	\$ 90,287.74	\$ 125,000.00	\$ (34,712.26)	72%
13 00 4400	Interest Income	\$ -	\$ -	\$ -	\$ -	0%
	<b>Total Bond Revenues</b>	<b>\$ 16,327.16</b>	<b>\$ 90,287.74</b>	<b>\$ 125,000.00</b>	<b>\$ (34,712.26)</b>	
13 00 6000	Loan Proceeds	\$ -	\$ 230,529.47	\$ -	\$ 230,529.47	100%
13 00 6010	Bond Revenues	\$ -	\$ -	\$ -	\$ -	0%
13 00 6020	Cost of Issuance	\$ -	\$ -	\$ -	\$ -	0%
	<b>Total</b>	<b>\$ -</b>	<b>\$ 230,529.47</b>	<b>\$ -</b>	<b>\$ 230,529.47</b>	
<b>Transfers</b>						
13 00 8000	Transfer from General Fund	\$ -	\$ -	\$ 1,524.00	\$ (1,524.00)	
13 00 8010	Transfer from Water Fund	\$ -	\$ 10,220.29	\$ 21,965.00	\$ (11,744.71)	
13 00 8020	Transfer from Sewer Fund	\$ -	\$ 11,775.33	\$ 15,429.00	\$ (3,653.67)	76%
	<b>Total Transfers</b>	<b>\$ -</b>	<b>\$ 21,995.62</b>	<b>\$ 38,918.00</b>	<b>\$ (16,922.38)</b>	
	<b>Total FUND REVENUES</b>	<b>\$ 16,327.16</b>	<b>\$ 342,812.83</b>	<b>\$ 163,918.00</b>	<b>\$ (51,634.64)</b>	

**EXPENDITURES**

Acct #	Name	2024 Period Actual	2024 Year to Date Actual	2024 Budget	Unearned	% of Budget
<b>LEASE PURCHASE</b>						
13 01 9010	Lease Purchase Principal	\$ -	\$ -	\$ -	\$ -	
13 01 9020	Lease Purchase Interest	\$ -	\$ -	\$ 2,040.00	\$ (2,040.00)	0%
	<b>Total LEASE PURCHASE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,040.00</b>	<b>\$ (2,040.00)</b>	
<b>REVENUE BONDS</b>						
13 03 9010	Revenue Bond Principal	\$ 67,007.91	\$ 248,345.37	\$ 23,135.00	\$ 225,210.37	
13 03 9020	Revenue Bond Interest	\$ 523.61	\$ 7,236.57	\$ 11,211.00	\$ (3,974.43)	65%
	<b>Total REVENUE BONDS</b>	<b>\$ 67,531.52</b>	<b>\$ 255,581.94</b>	<b>\$ 34,346.00</b>	<b>\$ 221,235.94</b>	
<b>SALES TAX BONDS</b>						
13 05 9010	Sales Tax Bond Principal	\$ -	\$ -	\$ -	\$ -	
13 05 9020	Sales Tax Bond Interest	\$ -	\$ -	\$ -	\$ -	0%
	<b>Total SALES TAX BONDS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>Total FUND EXPENDITURES</b>	<b>\$ 67,531.52</b>	<b>\$ 255,581.94</b>	<b>\$ 36,386.00</b>	<b>\$ 219,195.94</b>	702%
	<b>NET REVENUE OVER EXPENDITURES</b>	<b>\$ (51,204.36)</b>	<b>\$ 87,230.89</b>	<b>\$ 127,532.00</b>	<b>\$ (270,830.58)</b>	



# Town Clerk Report

## On-going projects, duties, and progress

- Update on Gary Burkholder's concern regarding the irrigation ditch near his home.
  - The ditch is not on town property. The ditch owners have been contacted to for maintenance and upkeep on the ditch. Gary Burkholder has been advised and informed who is responsible for that particular ditch.
- Yampa food pantry is stocked. If you or anyone you know is able to build shelves for the food pantry please let me know. We have reached out to the woodshop class at the school to see if this is a project they would be able to take on.
- YVEA/Luminate will sponsor the 2025 Holiday Lighting Contest prize again this year. We are grateful for their continued support.
- Vaccination Clinic update to be provided at the meeting.
- The CIRSA Property/Casualty Quote for 2025 has increased by approximately 25%. To help mitigate some of these premium increases, all Town Board members and employees are to participate in the CIRSA Audit Classes. If you encounter any issues or need assistance, please visit me so we can get you set up and started.  
**Please have these completed by November 20, 2024 to ensure a timely completion of our 2024 CIRSA Audit.**
- The 4th of July Committee is in dire need of volunteers to help make this year's celebration a success. We need assistance with various tasks, including event setup, managing activities, and cleanup. Please spread the word to friends, family, and neighbors, or consider volunteering yourself if you are able. Your support is greatly appreciated!
- We are currently implementing ADA website compliance in accordance with new state requirements. Ensuring our website is accessible to everyone, including individuals with disabilities, is a top priority and a crucial step towards inclusivity. This process involves updating our site to meet the latest accessibility standards, which includes making it navigable by screen readers, ensuring text is readable for those with visual impairments, and providing alternative text for images.
- We will continue the monthly staff meetings as 1-on-1 updates with board members. Please set reminders for these meetings, and if you are unable to attend, just let us know. These meetings are not mandatory but are intended to be informative for both staff and board members. To accommodate everyone's schedules, we offer flexible meeting options, including phone or Zoom. Please choose the option that works best for you.
- Routt County Economic Development Partnership (RCEDP) office hours in Yampa. They will be here the 3<sup>rd</sup> Monday of every month from 1:00pm – 4:00pm. Spread the word to any local businesses or people interested in starting a business. They have so many resources and assistance for them.
- Climate Action Plan update – (monthly newsletter)
  - Sign up for updates to be emailed to you directly.
    - <https://www.routtclimateaction.com/get-involved/>

Deputy Clerk:

\*The School Supply drive was not as successful this year but we were still able to collect some things

\*The new texting app seems to be very helpful so far

\*I am slowly getting the remainder of the boxes sorted and I am down to only 29 more

\*We had a large food donation and I have gotten the food pantry reorganized.

\*I have also completed 7 of the CIRSA classes

\*I worked with Sascha from Sascha's Gourmet goods to have a 10% off coupon given to participants in the September town cleanup day.