

# **2022 Budget**

**DRAFT**  
**October 15, 2021**

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October 15, 2021

Board of Trustees:

Presented herein is the 2022 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.

The budget also contains a water and sewer enterprise fund which the majority of revenues come from the sales of services. The Conservation Trust Fund segregates funding related to parks upgrades and maintenance, and there is one (1) additional fund for a historical Police Pension Fund that is being closed out in 2021, and no appropriations are being made in this fund for 2022.

The tenure of long-time Town Clerk/Treasurer Janet Ray is coming to a close as 2021 winds down, and Sheila Symons stepped into the role a year ago to assure a smooth transition. The Town is taking proactive steps beginning in 2022 to stabilize the finances of the organization. Current budgetary appropriations continue to reflect this policy. Designated General Fund reserves are being loaned in 2022 to assure water and sewer operations remain solvent. Making a loan such as this requires the Town to remain diligent in assuring cash flows are adequate and that continued monitoring of revenues and expenses occurs.

Property sales in 2021 show that values are rising, leading to the expectation that future property tax collections will continue to recover. The Town, like others throughout the state, has seen sales tax revenue 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 12 months. There are areas, however, where the signs point to an upturn as there are numerous development inquiries, interest in updating the 1995 Yampa Master Plan, and also interest in reconstructing and reestablishing a commercial enterprise on the Royal Hotel property that burned in 2017 and which was recently conveyed to the Town by the Routt County Board of Commissioners.

Capital improvement planning, including preparing for needed equipment purchases, will be undertaken in 2022 being 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. The Town will have to seek outside grants and loans to complete these emergent projects.

The water and sewer enterprise is expected to cover all anticipated costs of overhead, operation and planned capital maintenance and repair projects in 2022. The Town continues to struggle in financing the needed improvements to the water treatment and wastewater

treatment and collection system facilities and other mandated or necessary improvements to remain in compliance with applicable standards. A formal rate study, paired with the capital improvement plan, is scheduled for 2022 to identify the timing and amounts of increases and outside funding resources that will be necessary to sustain the enterprise.

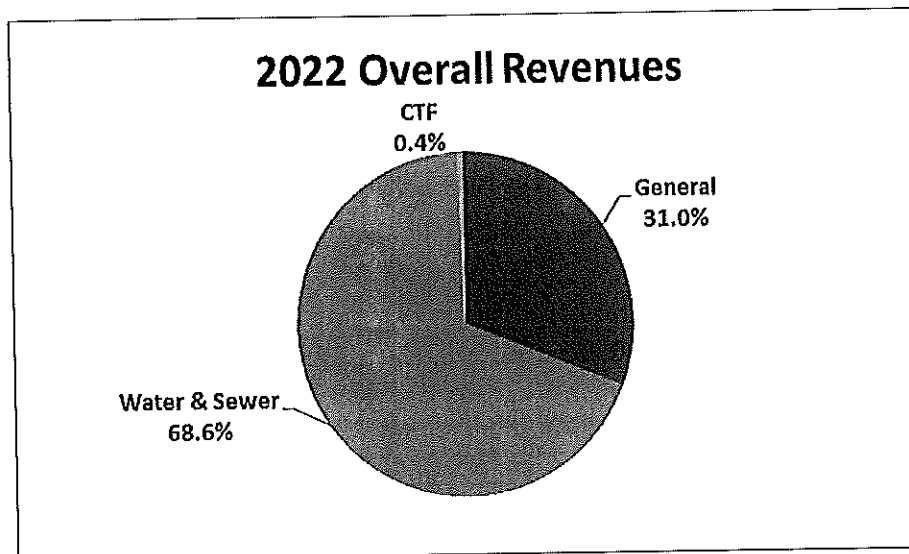
The Conservation Trust Fund holds revenues derived from Colorado lottery monies that are passed through to the Town and associated interests on these funds. Funds that have been collected for several years to facilitate the development of restroom facilities in River Park. The upcoming year includes plans to resolve the land ownership concerns within River Park and to initiate the design, engineering and cost estimating of the project.

The Town employs three (3) full time and one (1) part-time staff. Administrative staff includes the Town Clerk/Treasurer and the Deputy/Utility Clerk. Public Works/Water & Sewer staff currently consists of a full-time water/sewer operator and a part-time streets maintenance worker. The Water & Sewer department contracts with a licensed Class A operator, and a contract planner assist administrative staff with development, building and planning duties.

### Financial Outlook

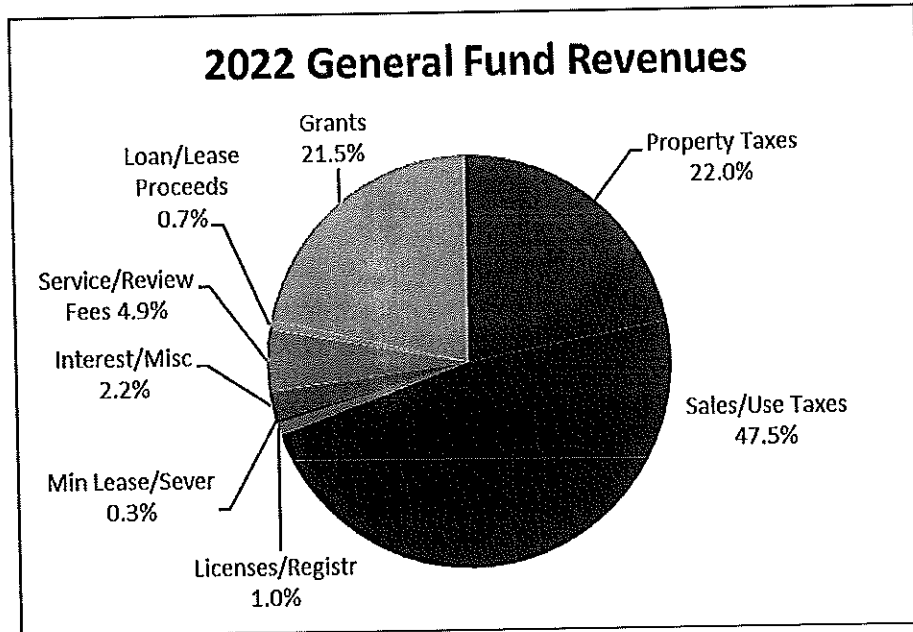
#### Town Revenues

Overall, revenues in the 2022 budget are projected to be \$1,125,189, an increase of \$349,423, or 45.0% from the 2021 projected revenues of \$775,766. The increase is mainly attributed to the loan being made to the Water and Sewer Fund. The General Fund is expected to see an increase of approximately \$44,585 mainly attributed to expected grant income related to economic development and the Royal Hotel reconstruction efforts. The Water and Sewer Fund is expected to see an increase of \$305,621 in revenues in 2022, while the Conservation Trust Fund revenues will remain flat from projected revenues in 2021.



General Fund revenues are a combination of property taxes, sales taxes, license and development related fees, service fees, mineral leasing and severance tax monies, interest

income and miscellaneous income and fees. Property tax revenues are expected to increase approximately 6%, sales tax revenues by 15%, and other typical revenues remaining generally flat. An exception is planned grant revenues that are being sought. Given the variability and uncertainty of mineral leasing and severance taxes, as well as indications from the state that funds will be limited, a minimal amount is budgeted for 2022. Interest income remains a low level, however development related fees and other miscellaneous resources are seeing limited growth.



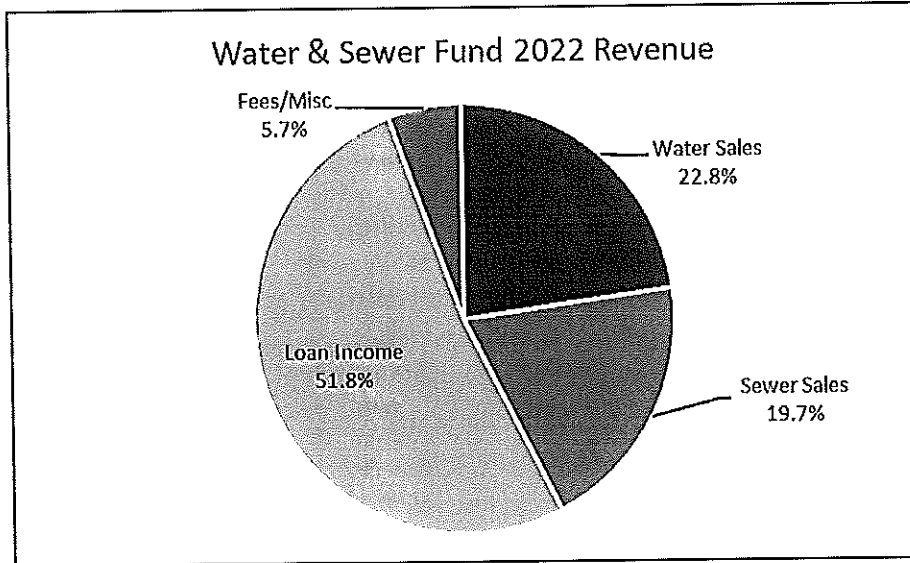
*General Fund*

- ◆ Funding from property taxes for 2022 will total \$76,582 or 22.0% of the total General Fund revenues.
- ◆ Sales and use taxes are expected to provide \$165,500 in 2022 or 47.5% of the total General Fund revenues.
- ◆ License and registration fees are anticipated to provide \$3,350 in General Fund revenues in 2022 or 1.0% of total revenues.
- ◆ Mineral lease and severance taxes, while both variable and uncertain, are expected to provide in 2022 \$1,000 or 0.3% of the total General Fund revenues.
- ◆ Service and review fees will provide \$17,000 or 4.9% of total General Fund revenues in 2022.
- ◆ Grants are expected to provide \$75,000 or 21.5% in General Fund revenues in 2022.
- ◆ Loan/lease proceeds are expected to provide \$2,512 or 0.7% of General Fund revenues in 2022.

- ◆ Interest income and other miscellaneous fees will provide \$7,750 in revenues or 2.2% of the total General Fund revenues.

*Water & Sewer Enterprise*

- ◆ Revenues collected in the Water & Sewer Fund are expected to provide \$771,495. Of these, 42.5% will be from the provision of services to consumers. Loan funds received by the Water & Sewer Fund are an atypical revenue in 2022. Without these funds, over 88% of revenues would be generated by the provision of services. Revenues received from grants and loans will provide 51.8% of expected funding, and service and other miscellaneous fees providing 5.7% of revenues.

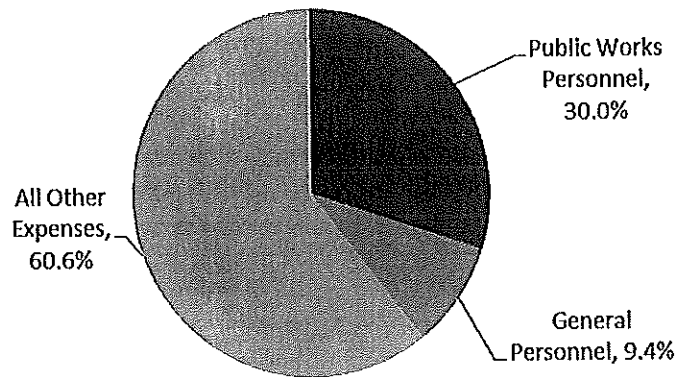


Town Expenditures

Overall, expenditures in the 2022 budget are projected to be \$809,868, a decrease of \$14,213 or 23.8% from the projected 2021 expenditures. The drivers of this decrease are reduced capital expenses related to sewer system improvements offset by increased spending under the General Fund related to capital outlay, grant-funded projects and personnel cost reallocations.

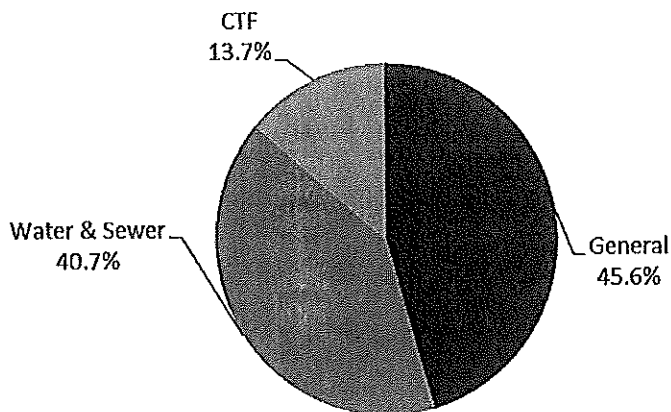
Personnel costs in the General Fund excluding streets account for \$76,146 or 36.3% of the Town's 2022 anticipated General Fund expenditures and include administrative and maintenance personnel. The enterprise fund's and street's personnel costs are \$243,044 or 49.7% of the total expenditures for these funds. Total personnel costs are \$319,190 or 39.4% of total Town expenditures.

## 2022 Personnel vs. Total Expenses



- ◆ The Town's 2022 General Fund budget is \$369,154, an increase of \$99,666 or 37.0% over the 2021 projected expenditures. The increase is attributed to capital outlay, grant-funded projects and personnel cost reallocations.
- ◆ The Water & Sewer Fund budget is \$329,714 in 2022, a decrease of \$44,888 or 37.8% from 2021 projected expenses. Reduced capital outlay expenses and personnel cost reallocations account for this change.
- ◆ The Conservation Trust Fund budget is \$111,000 in 2022, an increase of \$109,000 or 5550.0% from 2021 project expenses of \$2,000. Plans to move forward with a capital park project is driving this increase.
- ◆ Overall fund balance/net assets are projected to increase by \$316,880 or 167.7%, in 2022.

## 2022 Overall Expenditures



## Conclusion

The Town must continue to take steps to assure the finances of the organization stabilize in 2022 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 exhibit signs of recovery with growing sales tax revenues and real estate pricing on the upswing, property tax revenues will continue to be limited, and the impacts of COVID-19 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 fund will require the continued successful grant and loan funding and implementation of the needed upgrades in facilities to assure that 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 2022 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 structure 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 2022 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,

Sheila Symons  
Town Clerk/Treasurer



SUMMARY	2019	2020	2021	2021	2021	2022
	Year End Final	Year End Actual	Budget	Actual (As of 9/30)	Projected	Budget
<b>GENERAL FUND</b>						
Prior Year Fund Balances	\$553,807	\$610,867	\$662,737	\$662,737	\$662,737	\$697,358
Revenues	\$266,177	\$248,602	\$214,787	\$184,258	\$304,109	\$348,694
Expenditures:						
Administrative	\$45,192	\$44,648	\$84,052	\$37,125	\$73,594	\$167,856
Legislative	\$69,918	\$72,269	\$80,974	\$47,386	\$84,130	\$12,901
Public Works	\$0	\$0	\$0	\$0	\$0	\$0
Streets	\$83,521	\$59,062	\$131,757	\$61,832	\$111,764	\$159,497
Capital Outlay	\$0	\$15,000	\$0	\$0	\$0	\$7,500
Debt Service	\$0	\$0	\$0	\$0	\$0	\$21,400
Total Expenses	\$198,631	\$190,979	\$296,783	\$146,343	\$269,488	\$369,154
Net Income/Loss	\$67,546	\$57,623	-\$81,996	\$37,915	\$34,621	-\$20,460
Fund Balances	\$621,353	\$668,490	\$580,741	\$700,652	\$697,358	\$434,025
Designated Funds						
Restricted Funds	\$15,401	\$15,861	\$6,444	\$5,528	\$9,123	\$10,461
Undesignated Funds	\$605,952	\$652,629	\$574,297	\$695,124	\$688,235	\$232,413
<b>WATER &amp; SEWER FUND</b>						
Prior Year Fund Balances	-\$378,514	-\$367,484	-\$295,717	-\$295,717	-\$295,717	-\$359,906
Revenues	\$933,741	\$355,591	\$460,933	\$254,367	\$465,874	\$771,495
Expenditures:						
Legislative	\$90,856	\$91,325	\$130,512	\$65,922	\$110,766	\$140,832
Public Works	\$151,429	\$152,849	\$227,486	\$118,957	\$250,356	\$151,942
Capital Outlay	\$659,986	\$19,211	\$148,500	\$3,758	\$148,500	\$16,500
Debt Service	\$20,441	\$20,440	\$20,441	\$10,220	\$20,441	\$20,441
Total Expenses	\$922,712	\$283,824	\$526,939	\$198,858	\$530,063	\$329,714
Net Income/Loss	\$11,030	\$71,767	-\$66,006	\$55,509	-\$64,189	\$441,781
Fund Balances	-\$367,485	-\$295,717	-\$361,723	-\$240,208	-\$359,906	\$81,874
Designated Funds						\$12,000
Restricted Funds	\$56,047	\$58,277	\$60,608	\$60,608	\$60,608	\$63,032
Undesignated Funds	-\$423,532	-\$353,994	-\$422,331	-\$300,816	-\$420,514	\$6,842
<b>CONSERVATION TRUST FUND</b>						
Prior Year Fund Balances	\$116,104	\$126,591	\$132,344	\$132,344	\$132,344	\$136,119
Revenues	\$10,487	\$5,753	\$5,775	\$1,324	\$5,775	\$5,000
Expenditures	\$0	\$0	\$11,000	\$0	\$2,000	\$111,000
Total Expenses	\$0	\$0	\$11,000	\$0	\$2,000	\$111,000
Net Income/Loss	\$10,487	\$5,753	-\$5,225	\$1,324	\$3,775	-\$106,000
Fund Balances	\$126,591	\$132,344	\$127,119	\$133,669	\$136,119	\$30,119
Designated Funds						
Restricted Funds	\$126,591	\$132,344	\$127,119	\$133,669	\$136,119	\$30,119
Undesignated Funds	\$0	\$0	\$0	\$0	\$0	\$0
<b>POLICE PENSION FUND</b>						
Prior Year Fund Balances	\$21,843	\$22,359	\$22,522	\$22,522	\$22,522	\$0
Revenues	\$516	\$163	\$0	\$6	\$8	\$0
Expenditures	\$0	\$0	\$0	\$0	\$22,530	\$0
Total Expenses	\$0	\$0	\$0	\$0	\$22,530	\$0
Net Income/Loss	\$516	\$163	\$0	\$6	-\$22,522	\$0
Fund Balances	\$22,359	\$22,522	\$22,522	\$22,528	\$0	\$0
Designated Funds	\$0	\$0	\$0	\$0	\$0	\$0
Restricted Funds	\$0	\$0	\$0	\$0	\$0	\$0
Undesignated Funds	\$22,359	\$22,522	\$22,522	\$22,528	\$0	\$0
<b>TOTAL - ALL FUNDS</b>						
Prior Year Fund Balances	\$291,397	\$380,976	\$516,281	\$516,281	\$516,281	\$467,966
Revenues	\$1,210,921	\$610,109	\$681,495	\$439,956	\$775,766	\$1,125,189
Expenditures:						
Operations	\$440,916	\$420,153	\$665,781	\$331,223	\$655,140	\$744,027
Capital Outlay	\$659,986	\$34,211	\$148,500	\$3,758	\$148,500	\$24,000
Debt Service	\$20,441	\$20,440	\$20,441	\$10,220	\$20,441	\$41,841
Total Expenses	\$1,121,343	\$474,803	\$834,722	\$345,202	\$824,081	\$809,868
Net Income/Loss	\$89,579	\$135,306	-\$153,227	\$94,754	-\$48,315	\$315,321
Fund Balances	\$380,976	\$516,281	\$363,054	\$611,036	\$467,966	\$783,287
Designated Funds	\$0	\$0	\$0	\$0	\$0	\$446,025
Restricted Funds	\$198,039	\$206,482	\$194,171	\$199,805	\$205,851	\$103,613
Undesignated Funds	\$182,937	\$309,799	\$168,883	\$411,231	\$262,116	\$233,650

RESERVE POLICY - 2022									
<b>General Fund Cash Reserve Policy</b>									
<i>Designated</i>									
Operating Reserve	\$	340,254	10%	\$	34,025				GF Operating Expense - Contingency
Annual Debt Service	\$	-	100%	\$	-				
Capital Reserve - Parks	\$	-	5%	\$	-				Based on CIP - future projects - Annual Set-Aside
Capital Reserve - Public Works/Streets	\$	-	10%	\$	-				Based on CIP - future projects & equipment - Annual Set-Aside
				\$	34,025				
<i>Restricted</i>									
Grants	\$	-	100%	\$	-				Unexpended carryover
TABOR Emergency	\$	350,253	3%	\$	10,508				3% of GF Revenues
				\$	10,508				
<b>GF Grand Total</b>				\$	<b>44,533</b>				
<b>Water &amp; Sewer Cash Reserve Policy</b>									
<i>Designated</i>									
O&M Expenses 2022	\$	-	25%	\$	-				Per COS Study - Contingency
Plant in Service (Risk/Peril)	\$	-	1%	\$	-				Per COS Study - Contingency
Annual Debt Service	\$	12,000	100%	\$	12,000				One Year's Payment - GF Loan
CY Capital Improvements Less Borrowing	\$	-	5%	\$	-				Based on CIP & COS Study - Contingency
5 Yr Capital Improvements Less Borrowing	\$	-	5%	\$	-				Based on CIP & COS Study - Annual Set-Aside
<b>Total</b>				\$	<b>12,000</b>				
<i>Restricted</i>									
WWTP USDA Ops/Maint & Debt Svc Reserve	\$	63,032	100%	\$	63,032				Increase 4%/annum
				\$	63,032				
<b>Water &amp; Sewer Fund Grand Total</b>				\$	<b>75,032</b>				
<b>Conservation Trust Fund Cash Reserve Policy</b>									
<i>Restricted</i>									
CTF Funds	\$	30,119	100%	\$	30,119				Unspent reserves
				\$	30,119				
<b>CTF Grand Total</b>				\$	<b>30,119</b>				



Legislative

01 02 6100	Board salaries	\$0	\$0	\$0	\$0	\$0	\$0
01 02 6110	Town Clerk salary	\$19,939	\$20,690	\$23,920	\$16,629	\$24,883	\$0
01 02 6120	Deputy Clerk	\$22,634	\$23,209	\$26,000	\$19,640	\$34,216	\$0
01 02 6130	Records clerk salary	\$2,379	\$2,071	\$3,120	\$1,343	\$1,791	\$0
01 02 6140	Judge salary	\$2,400	\$2,400	\$2,400	\$1,800	\$2,400	\$2,400
01 02 6150	Court Clerk salary	\$0	\$0	\$0	\$0	\$0	\$0
01 02 6210	Town clerk-pr tax-unemployment	\$1,666	\$1,644	\$1,902	-\$672	\$2,083	\$0
01 02 6220	Asst clerk-pr tax-unemployment	\$1,769	\$1,626	\$2,067	-\$1,461	\$2,864	\$0
01 02 6230	Records clerk-pr tax-unemployment	\$178	\$85	\$249	-\$12	\$159	\$0
01 02 6240	Judge-pr tax-unemployment	\$191	\$191	\$191	-\$12	\$201	\$201
01 02 6250	Court clerk-pr tax-unemployment	\$0	\$0	\$0	\$0	\$0	\$0
01 02 6310	Health ins - town clerk	\$5,673	\$4,609	\$3,978	\$2,996	\$3,895	\$0
01 02 6320	Health ins - asst town clerk	\$5,675	\$4,445	\$3,978	\$2,996	\$3,995	\$0
01 02 6410	HRA-town clerk	\$0	\$182	\$1,022	\$165	\$1,022	\$0
01 02 6411	Workers comp	\$68	\$70	\$125	\$0	\$125	\$0
01 02 6420	HRA-ass't town clerk	\$0	\$55	\$1,022	\$99	\$1,022	\$0
01 02 6500	Staff and Board training	\$0	\$40	\$1,000	\$250	\$500	\$1,609
01 02 8124	Election expense	\$0	\$47	\$1,500	\$0	\$50	\$1,500
01 02 8510	Law enforcement	\$7,446	\$8,586	\$8,500	\$3,628	\$4,835	\$7,000
01 02 8520	Neighborhood watch	\$0	\$0	\$0	\$0	\$0	\$0
	Miscellaneous	\$0	\$4,221	\$0	\$0	\$0	\$300
<b>Total Legislative</b>		<b>\$69,918</b>	<b>\$72,269</b>	<b>\$80,974</b>	<b>\$47,386</b>	<b>\$84,130</b>	<b>\$12,901</b>
						104%	

Public Works

Blanket Bond	\$0	\$0	\$0	\$0	\$0	\$0	\$178
Board/Staff Training	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000
Mileage/Travel Allowance	\$0	\$0	\$0	\$0	\$0	\$0	\$400
Property Insurance	\$0	\$0	\$0	\$0	\$0	\$0	\$4,287
Liability Insurance	\$0	\$0	\$0	\$0	\$0	\$0	\$8,590
Building R & M	\$0	\$0	\$0	\$0	\$0	\$0	\$2,500
Telephone	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Building Utilities	\$0	\$0	\$0	\$0	\$0	\$0	\$6,000
Coal, building heat	\$0	\$0	\$0	\$0	\$0	\$0	\$2,000
Trash Removal	\$0	\$0	\$0	\$0	\$0	\$0	\$1,500
Janitorial	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Audit	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Legal	\$0	\$0	\$0	\$0	\$0	\$0	\$500
Advertising-Publishing	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Billing postage	\$0	\$0	\$0	\$0	\$0	\$0	\$900
Office supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$400
Dues-subscriptions	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Codification	\$0	\$0	\$0	\$0	\$0	\$0	\$2,000
Office Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Office Equipment R&M/Copies	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Computer Support	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Websites	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous	\$0	\$0	\$0	\$0	\$0	\$0	-\$29,077
<b>Total Public Works</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Streets

Salaries & Wages	\$0	\$0	\$0	\$0	\$0	\$0	\$81,185
Employer Tax Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$6,453
Insurance - Life & Health & HRA	\$0	\$0	\$0	\$0	\$0	\$0	\$12,328
Workers Compensation	\$0	\$0	\$0	\$0	\$0	\$0	\$2,266
01 03 6160	PWS salary	\$24,937	\$0	\$73,795	\$37,609	\$70,165	\$0
01 03 6170	PWA salary	\$19,191	\$28,657	\$0	\$5,467	\$0	\$0
01 03 6180	PWTA salary	\$0	\$0	\$0	\$0	\$0	\$0
01 03 6260	PWS-pr tax-unemployment	\$1,946	\$784	\$4,860	-\$4,074	\$5,873	\$0
01 03 6270	PWA - pr tax - unemployment	\$1,315	\$1,830	\$0	\$160	\$0	\$0
01 03 6280	PWTA-pr tax-unemployment	\$0	\$0	\$0	\$0	\$0	\$0
01 03 6360	Health ins - PWS	\$5,675	\$0	\$7,056	\$4,661	\$8,214	\$0
01 03 6370	Health Insurance PWA	\$5,675	\$4,445	\$0	\$666	\$888	\$0
01 03 6411	Workers comp-PWS & PWA	\$1,455	\$1,615	\$2,200	\$538	\$1,496	\$0
01 03 6460	HRA-PWS	\$0	\$0	\$2,044	\$0	\$1,410	\$0
01 03 6470	HRA-PWA	\$0	\$572	\$0	\$0	\$0	\$0
01 03 6600	Alcohol/drug testing	\$0	\$0	\$200	\$0	\$0	\$0
01 03 6700	Contract labor	\$0	\$0	\$0	\$0	\$0	\$0
01 03 6102	Automobile Insurance	\$1,342	\$1,343	\$1,477	\$1,665	\$1,265	\$1,600
01 03 6122	Street fighting	\$7,070	\$9,498	\$7,209	\$4,482	\$5,976	\$7,200
01 03 8150	Tools	\$193	\$1,656	\$9,825	\$187	\$2,000	\$5,000
01 03 8151	Machinery Replacement	\$0	\$0	\$1,000	\$0	\$500	\$500
01 03 8152	Safety signs	\$0	\$0	\$500	\$0	\$250	\$500
01 03 8153	Fuel, oil, gas, diesel	\$3,359	\$2,334	\$5,000	\$1,445	\$1,927	\$5,000
01 03 8172	Street repairs & gravel	\$1,679	\$1,300	\$2,500	\$1,359	\$2,500	\$2,500
01 03 8173	Street Improvements	\$5,961	\$6,204	\$11,200	\$9,080	\$8,000	\$11,200
01 03 8174	Machinery repairs	\$3,723	\$590	\$3,000	\$1,788	\$3,000	\$3,000
01 03 8200	Mosquito Control	\$0	\$0	\$0	\$0	\$0	\$0
01 03 9000	Miscellaneous Expenses	\$0	\$1,335	\$0	\$0	\$0	\$0
	Miscellaneous	\$0	\$0	\$0	\$0	\$0	\$20,286
<b>Total Streets</b>		<b>\$89,521</b>	<b>\$59,062</b>	<b>\$131,767</b>	<b>\$61,832</b>	<b>\$111,764</b>	<b>\$159,497</b>
						85%	
<b>General Fund Revenue Total</b>		<b>\$266,177</b>	<b>\$248,602</b>	<b>\$214,787</b>	<b>\$184,268</b>	<b>\$304,109</b>	<b>\$348,694</b>
<b>General Fund Expenditures Total</b>		<b>\$198,631</b>	<b>\$190,979</b>	<b>\$296,783</b>	<b>\$146,343</b>	<b>\$269,488</b>	<b>\$369,154</b>
<b>Net Total General Fund</b>		<b>\$67,546</b>	<b>\$57,623</b>	<b>-\$81,996</b>	<b>\$37,915</b>	<b>\$34,621</b>	<b>-\$20,460</b>

Town of Yampa  
 2022 Budget  
 (10/12/2021 DRAFT)

WATER & SEWER FUND

REVENUES

Acct #	Name	2019 Year End Final	2020 Year End Actual	2021 Budget	2021 Actual (As of 6/30)	2021 Projected	2022 Budget
		\$2,652	\$884	\$1,000	\$37	\$100	\$200
03 00 4400	Interest	\$163,514	\$157,651	\$169,800	\$128,566	\$171,448	\$175,710
03 00 4500	Water rent	\$3,234	\$2,931	\$2,500	\$1,614	\$2,152	\$2,500
03 00 4510	Water thawing/other	\$0	\$0	\$0	\$5,000	\$5,000	\$10,000
03 00 4520	Water tap fees	\$10,603	\$9,628	\$10,603	\$4,376	\$5,835	\$10,000
03 00 4530	Water Improvements	\$0	\$0	\$0	\$0	\$0	\$0
03 00 4535	WTP Filtration Add	\$117,058	\$123,470	\$137,040	\$103,681	\$138,641	\$162,085
03 00 4600	Sewer rent	\$3,174	\$2,970	\$2,500	\$1,689	\$2,119	\$2,500
03 00 4610	Sewer other	\$0	\$0	\$0	\$5,000	\$5,000	\$10,000
03 00 4620	Sewer tap fees	\$7,590	\$6,958	\$7,590	\$3,163	\$4,217	\$7,500
03 00 4630	Sewer Improvements	\$305	\$2,418	\$0	\$1,022	\$1,363	\$1,000
03 00 4700	Miso Income	\$635,783	\$49,283	\$130,000	\$0	\$130,000	\$0
03 00 4800	Grant Revenue	\$0	\$0	\$0	\$0	\$0	\$400,000
03 00 4810	Loan Income	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Total Water &amp; Sewer Fund Revenue</b>	<b>\$933,741</b>	<b>\$355,591</b>	<b>\$460,933</b>	<b>\$254,367</b>	<b>\$465,874</b>	<b>\$771,495</b>

EXPENDITURES

Acct #	Name	2019 Year End Final	2020 Year End Actual	2021 Budget	2021 Actual (As of 9/30)	2021 Projected	2022 Budget
	<b>Legislative</b>						
	Salaries & Wages	\$0	\$0	\$0	\$0	\$0	\$110,899
	Employer Tax Expenses	\$0	\$0	\$0	\$0	\$0	\$8,816
	Insurance - Life & Health & HRA	\$0	\$0	\$0	\$0	\$0	\$18,700
	Workers Compensation	\$0	\$0	\$0	\$0	\$0	\$2,418
03 01 5110	Clerk salary	\$19,639	\$20,691	\$23,920	\$16,629	\$24,883	\$0
03 01 5120	Deputy clerk salary	\$22,634	\$23,210	\$26,000	\$19,640	\$34,216	\$0
03 01 5130	Records clerk salary	\$2,379	\$2,071	\$3,120	\$1,343	\$1,791	\$0
03 01 5210	Clerk-pr tax-unemployment	\$1,666	\$1,644	\$1,902	-\$672	\$2,083	\$0
03 01 5220	Asst clerk-pr tax-unemployment	\$1,769	\$1,525	\$2,067	-\$1,461	\$2,864	\$0
03 01 5230	Records clerk-pr tax-unemployment	\$178	\$85	\$249	-\$12	\$150	\$0
03 01 5310	Health ins - town clerk	\$5,673	\$4,809	\$3,978	\$2,956	\$5,992	\$0
03 01 5320	Health ins - asst town clerk	\$5,675	\$4,445	\$3,978	\$2,996	\$5,992	\$0
03 01 5410	Town Clerk - HRA	\$0	\$96	\$1,022	\$165	\$1,000	\$0
03 01 5411	Workers comp	\$1,493	\$70	\$125	\$0	\$125	\$0
03 01 5420	Blanket Bond	\$147	\$148	\$163	\$148	\$163	\$0
03 01 5421	Asst Clerk - HRA	\$0	\$55	\$1,022	\$1,022	\$1,000	\$0
03 01 5500	Board/Staff Training	\$0	\$40	\$1,000	\$0	\$250	\$0
03 01 5502	Mileage/Travel Allowance	\$0	\$0	\$500	\$0	\$100	\$0
03 01 5600	Property Insurance	\$3,621	\$3,642	\$3,897	\$3,912	\$3,912	\$0
03 01 6100	Liability Insurance	\$6,991	\$6,679	\$7,809	\$7,770	\$7,770	\$0
03 01 6101	Building R & M	\$1,207	\$4,604	\$5,000	\$1,264	\$2,000	\$0
03 01 6110	Telephone	\$2,684	\$2,216	\$1,260	\$1,076	\$1,434	\$0
03 01 6112	Building Utilities	\$3,625	\$3,512	\$5,000	\$3,405	\$4,641	\$0
03 01 6121	Coal, building heat	\$1,620	\$1,327	\$1,150	\$1,150	\$1,355	\$0
03 01 6150	Trash Removal	\$1,358	\$1,342	\$1,500	\$1,076	\$1,434	\$0
03 01 6611	Jaritorial	\$0	\$0	\$5,900	\$0	\$0	\$0
03 01 8120	Audit	\$2,700	\$2,750	\$2,850	\$0	\$0	\$0
03 01 8121	Legal	\$811	\$506	\$3,000	\$0	\$0	\$0
03 01 8122	Advertising-Publishing	\$103	\$781	\$500	\$196	\$261	\$0
03 01 8130	Billing postage	\$1,668	\$1,465	\$1,000	\$840	\$1,120	\$0
03 01 8131	Office supplies	\$383	\$542	\$800	\$407	\$800	\$0
03 01 8132	Dues-subscriptions	\$387	\$387	\$400	\$387	\$400	\$0
03 01 8150	Codification	\$0	\$0	\$1,000	\$0	\$0	\$0
03 01 8170	Office Equipment	\$355	\$260	\$18,000	\$53	\$2,000	\$0
03 01 8171	Office Equipment R&M/Copies	\$344	\$257	\$500	\$170	\$300	\$0
03 01 8175	Computer Support	\$1,668	\$1,618	\$1,600	\$1,899	\$2,532	\$0
03 01 8176	Websites	\$276	\$330	\$300	\$0	\$300	\$0
03 01 9010	Bond principal	\$15,732	\$15,889	\$16,049	\$8,004	\$16,049	\$16,210
03 01 9020	Bond Interest	\$4,709	\$4,551	\$4,392	\$2,216	\$4,392	\$4,231
	<b>Total Legislative</b>	<b>\$111,297</b>	<b>\$111,765</b>	<b>\$150,953</b>	<b>\$76,143</b>	<b>\$131,207</b>	<b>\$161,273</b>

## Public Works

			\$0	\$73,795	\$39,113	\$70,165	\$0
03 03 5160	PWS salary	\$24,937	\$0	\$0	\$0	\$0	\$0
03 03 5170	PWA salary	\$19,779	\$28,657	\$0	\$0	\$0	\$0
03 03 5180	PWTA salary	\$0	\$0	\$0	\$0	\$0	\$0
03 03 5260	PWS-payrol tax-unemployment	\$1,946	\$784	\$4,660	-\$6,018	\$5,873	\$0
03 03 5270	PWA-pr tax-unemployment	\$1,329	\$1,830	\$0	\$1,291	\$0	\$0
03 03 5280	PWTA-pr tax-unemployment	\$0	\$0	\$0	\$0	\$0	\$0
03 03 5360	Health ins - PWS	\$5,675	\$0	\$7,958	\$5,473	\$7,297	\$0
03 03 5370	Health ins - PWA	\$5,675	\$4,445	\$0	\$668	\$888	\$0
03 03 5411	Workers comp	\$30	\$1,615	\$2,200	\$528	\$1,055	\$0
03 03 5460	PWS-HRA	\$0	\$0	\$2,044	\$43	\$1,000	\$0
03 03 5470	PWA-HRA	\$0	\$572	\$0	\$0	\$0	\$0
03 03 5500	Travel allowance	\$20	\$0	\$200	\$0	\$200	\$200
03 03 5501	Employee training	\$630	\$0	\$1,000	\$85	\$500	\$1,000
03 03 5600	Alcohol/Drug testing	\$0	\$5	\$200	\$0	\$100	\$0
03 03 5700	Contract labor	\$0	\$9,400	\$10,400	\$6,800	\$10,400	\$0
03 03 6102	Automobile insurance	\$1,342	\$1,343	\$1,477	\$1,565	\$1,477	\$1,521
03 03 6220	Water utilities	\$4,195	\$4,108	\$4,500	\$2,882	\$5,764	\$5,000
03 03 6225	Propane	\$1,692	\$1,302	\$1,950	\$1,882	\$3,765	\$2,000
03 03 6320	Sewer utilities	\$5,856	\$12,769	\$15,600	\$7,866	\$15,733	\$12,000
03 03 7250	Water R&M	\$7,239	\$778	\$10,883	\$870	\$2,000	\$5,000
03 03 7260	Water Improvement Xfer	\$10,603	\$10,603	\$10,603	\$7,877	\$15,765	\$10,503
03 03 7350	Sewer R&M	\$5,812	\$4,708	\$9,383	\$2,580	\$2,000	\$5,000
03 03 7360	Sewer Improvement Xfer	\$7,690	\$7,690	\$7,690	\$5,693	\$11,385	\$7,690
03 03 8153	Fuel, oil, gas, diesel	\$913	\$453	\$1,000	\$558	\$1,118	\$1,000
03 03 8190	Equipment	\$2,610	\$999	\$2,000	\$0	\$1,000	\$2,000
03 03 8192	Equipment R&M	\$2,654	\$10,444	\$4,000	\$16,893	\$33,787	\$4,000
03 03 8210	Water supplies/chemicals	\$4,659	\$12,639	\$8,000	\$4,193	\$8,388	\$8,000
03 03 8220	Water lab	\$2,853	\$3,648	\$3,600	\$1,918	\$3,835	\$3,600
03 03 8230	Water permit/well permit	\$100	\$100	\$10,100	\$100	\$10,100	\$10,100
03 03 8240	Water Administration Fees	\$0	\$0	\$0	\$0	\$0	\$0
03 03 8310	Sewer supplies/chemicals	\$1,805	\$1,511	\$2,000	\$1,028	\$2,055	\$2,200
03 03 8320	Sewer lab	\$2,315	\$2,456	\$2,200	\$2,038	\$4,076	\$3,000
03 03 8330	Sewer permit	\$1,593	\$1,593	\$1,600	\$0	\$1,600	\$1,600
03 03 9500	Upper Yampa Water Conservancy Dist	\$25,266	\$25,749	\$26,000	\$13,034	\$26,000	\$26,000
03 03 9510	Bear River Reservoir	\$672	\$840	\$1,000	\$0	\$1,000	\$1,000
03 03 9520	Water Acquisition	\$0	\$0	\$0	\$0	\$0	\$0
03 03 9525	Add Water Storage Tank	\$0	\$0	\$0	\$0	\$0	\$0
03 03 9530	Water Treatment Plant Filtration Addition	\$0	\$0	\$0	\$0	\$0	\$0
03 03 9535	Water System Improvements	\$644,009	\$18,113	\$6,500	\$2,083	\$8,500	\$8,500
03 03 9536	Water Tank Access Road	\$1,739	\$1,791	\$1,845	\$0	\$1,845	\$1,600
03 03 9540	Water Tank Access Road	\$0	\$0	\$0	\$0	\$0	\$0
03 03 9510	Sewer System Improvements	\$15,977	\$1,098	\$142,000	\$1,675	\$142,000	\$10,000
03 03 9700	Emergency Planning	\$0	\$200	\$200	\$0	\$200	\$200
		\$0	\$0	\$0	\$0	\$0	\$37,527
	<b>Total Public Works</b>	<b>\$811,415</b>	<b>\$172,059</b>	<b>\$375,986</b>	<b>\$122,716</b>	<b>\$398,856</b>	<b>\$168,442</b>
						106%	
	<b>Water &amp; Sewer Fund Revenues Total</b>	<b>\$933,741</b>	<b>\$355,691</b>	<b>\$460,933</b>	<b>\$254,367</b>	<b>\$465,874</b>	<b>\$771,493</b>
	<b>W&amp;S Fund Expenditures Total</b>	<b>\$922,712</b>	<b>\$283,824</b>	<b>\$526,939</b>	<b>\$198,858</b>	<b>\$530,063</b>	<b>\$329,714</b>
	<b>Net Total W&amp;S Fund</b>	<b>\$11,029</b>	<b>\$71,867</b>	<b>-\$66,006</b>	<b>\$55,509</b>	<b>-\$64,189</b>	<b>\$441,781</b>

Town of Yampa

2022 Budget  
DRAFT 10-12-2021)

CONSERVATION TRUST FUND

REVENUES

Acct #	Name	2019 Year End Final	2020 Year End Actual	2021 Budget	2021 Actual (As of 9/30)	2021 Projected	2022 Budget
01 04 4160	State payments to Town	\$5,247	\$3,669	\$4,775	\$1,297	\$4,775	\$4,000
01 04 4400	Interest	\$5,240	\$2,184	\$1,000	\$28	\$1,000	\$1,000
	Other Income	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Total CTF Revenues</b>	<b>\$10,487</b>	<b>\$5,753</b>	<b>\$5,775</b>	<b>\$1,324</b>	<b>\$5,775</b>	<b>\$5,000</b>

EXPENDITURES

01 04 6110	Restroom Facilities	\$0	\$0	\$0	\$0	\$0	\$100,000
01 04 6111	Playground Improvements	\$0	\$0	\$1,000	\$0	\$1,000	\$1,000
01 04 6112	Park Improvements	\$0	\$0	\$10,000	\$0	\$1,000	\$10,000
	Tree trimming & Snowden fence	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$11,000</b>	<b>\$0</b>	<b>\$2,000</b>	<b>\$111,000</b>
	<b>CTF Revenue Total</b>	<b>\$10,487</b>	<b>\$5,753</b>	<b>\$5,775</b>	<b>\$1,324</b>	<b>\$5,775</b>	<b>\$5,000</b>
	<b>CTF Expenditures Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$11,000</b>	<b>\$0</b>	<b>\$2,000</b>	<b>\$111,000</b>
	<b>Net Total General Fund</b>	<b>\$10,487</b>	<b>\$5,753</b>	<b>-\$5,225</b>	<b>\$1,324</b>	<b>\$3,775</b>	<b>-\$106,000</b>