

2024 BUDGET



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Acknowledgements

The Administrative Department expresses its gratitude to the City of Burlington City Council, City Administrator, City Clerk and Treasurer for their contributions to the 2023 Budget.

With gratitude,

City Council

- **Gregory Swiatkowski** Mayor
- **Paul Velasco** Mayor Pro-tem
- **Adrian Hernandez** Councilor
- **Troy Schultz** Councilor
- **Lana Mireles** Councilor
- **Glen Marciniak** Councilor
- **Hal McNeerney** Councilor

Budget Team

- **Jim Keehne** City Administrator
- **Becky Castillo** Treasurer
- **Georgia Gilley** Clerk
- **Rol Hudler** Planning & Development Director
- **Nick McCarty-Daniels** Library Director
- **Tyson Weisshaar** Activities Director
- **Nikki Wall** Tourism & Promotional Director
- **Daniel Melia** Airport Manager
- **Nate Hill** Chief of Police
- **Mike Konecne** Public Works Director
- **Reid Raile/Suzy Velasco** REACH IT Management

Contact Information

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Budget Message

Contained herein is the City of Burlington, Colorado Budget for fiscal year 2024. The Budget has been approved by the City Council and duly adopted by the City of Burlington. This document is the culmination of a great deal of effort by the City Council and members of city staff. The budget process began in July with review of the citywide Compensation Plan, followed by the development of a 2024-2028 Capital Improvement Plan. A preliminary draft budget was presented in October after which, fine tuning took place. Public hearing process was held November 13, 2023, from which this final budget document was developed.

The Budget, as presented, maintains the City's adherence to four (4) fundamental principles: 1) to maintain and improve the current level of services, and to improve the quality of life for the citizens it serves; 2) to remain competitive in the marketplace in order to maintain a competent and efficient workforce; 3) to provide for capital purchases in order to maintain City Equipment; and 4) to provide for capital projects. To that end, the 2024 Budget works to accomplish these four principles while balancing one need against the other.

Furthering the development of the budget document, five (5) cornerstones were developed from which to guide staff in prioritization of City needs, balancing these against departmental wants and wishes. The cornerstones were developed through Council, Staff, and Community input, to address, not only current concerns, but those that will affect the City of Burlington in future years. These cornerstones consist of the following:

- 1) Organizational Development, accomplished through creating efficiency and effectiveness of the organization through restructuring and re-organizing departments, creating a process designed to attract, hire, develop, and retain qualified personnel, provide for ongoing training initiatives designed to improve staff competencies, and development of work plans that address all principles.
- 2) Infrastructure and Capital needs, accomplished through development of a 5-year Capital Plan, identifying community and organizational needs to improve quality of existing services; development of policies and protocols for reserve fund balances in all funds, with special attention provided to the Enterprise Funds; create visibility for City projects addressing infrastructure needs as they pertain to City provided services.
- 3) Community Engagement, accomplished through creating opportunities to engage the community through town hall style meetings or other forums; develop a Planning Commission with the goal of developing a Comprehensive Plan for the City of Burlington; Create opportunities for feedback, in essence, "how are we doing" initiatives.
- 4) Promote Health and Safety, accomplished through ongoing development of Safety Manuals; promote safety throughout the workforce to maintain a safe and health operating environment; promote safety throughout the community, and employ safety measures at every opportunity to gain visibility, ongoing community engagement and awareness of Public Safety initiatives; promote wellness in the workplace to create healthy lifestyles and workforce; ongoing promotional efforts for the City of Burlington as a great place to live, grow, and thrive!
- 5) Asset Protection, ongoing review and assessment of City owned properties, facilities, and infrastructure to determine maintenance needs and protocols so that City staff, service workers, and community members can work, play, and thrive in a safe environment.

This document has been developed with the future of Burlington in mind, not just to address the issues of today, but with a vision as to what will affect the community tomorrow. To that end, we wish to thank the entire city staff for the development of this document. City of Burlington employees provide a high level of service for our community in very positive and visible ways. They are the heart and soul of this organization and strive to enhance the lives of our citizens, daily. Our management team works hard to ensure we present a balanced budget that reflects the interests of our citizens, and a great deal of energy has been expended refining the details presented in this document. This has truly been a team effort in creating this document and we are pleased to present to you this results-oriented budget to serve the residents of Burlington.

The fiscal year 2024 Budget represents a 38.86% increase in total line-item expenditures from the 2023 Budget. General Fund budgeted expenditures increase 13.49% over 2023 budgeted expenditures, due mainly to grant acquisitions requiring local match

dollars and increase in tax revenues to be used for specific purposes. With several years data under our belts after implementing a new system, and operational changes put in place, the city is presenting a budget where revenues exceed expenditures by 3.1%. Although a balanced budget overall, this allows for little growth in reserve funding, especially in General Fund and Special Revenue Fund balances.

The 2024 Budget contains three (3) funding groups:

General Fund

The General Fund serves the purpose of providing for the general administration of the City. This fund is comprised of various departments and personnel including City Council; Municipal Court; City Attorney; Administration, including City Administrator, City Clerk/Treasurer, Finance, Information Technology, Planning & Zoning, and Burlington Housing Authority; Public Safety; Public Works including Parks, Streets, Public Transportation and Facilities Maintenance; Cultural and Recreational including Activities and Recreational Programming and Community/Education Center, and Municipal Library; and all other revenues and expenditures not otherwise specifically appropriated in other funds.

Revenues for this fund, which are primarily produced through taxation, intergovernmental revenue, charges for services, and other sources, are expected to increase approximately 7% as revenue projections for 2024 include grant acquisition and federal funding. Tax revenues are anticipated to increase over 2023 year-end projections. Property tax revenues are projected to increase slightly over last year as property valuations increased for 2024, and then offset through property tax relief legislation.

Total General Fund budgeted expenditures are anticipated to increase 13.5% over 2023 expenditures as the City invests in Capital Projects partially funded through grants and other funding sources.

Shortfalls in revenue in past years have caused the city to rely on PILT transfers from enterprise funds to pay for services and balance the budget. This trend has been ongoing for several years whereby revenues are declining and expenditures increasing, making it necessary to seek additional revenue funding sources, through increasing fees for services, seeking opportunities for increased grant and donation funding, addressing our staffing needs, and exploring tax rate increases. Even after addressing revenue related issues, PILT transfers have become necessary as we address reserve policies developed in both General and Enterprise Funds and address economic challenges facing our nation today.

Special Revenue Funds

The City's Special Revenue Funds are comprised of individual funds that were created by statute or ordinance to account for specific revenue sources, one that is legally restricted to expenditures for specified purposes. Special Revenue Funds for Burlington are the Conservation Trust Fund and the Tourism and Promotional Fund.

Conservation Trust Fund

Revenues for the Conservation Trust Fund are generated not through taxation, as with the General Fund, but from lottery proceeds from the State of Colorado, distributed to local government based on population. Expenditures from Conservation Trust Fund are reserved for development, upgrade, and maintenance of parks and recreation grounds and facilities. While expenditures from this fund have been minimal in the past, the City utilized utilizing accumulated funds in 2022 and 2023 for equipment acquisitions used to maintain our parks, and facility upgrades, and for maintaining our outdoor facilities.

Tourism and Promotional Fund

The Tourism and Promotional Fund revenues are comprised primarily of lodging tax revenues, reserved by ordinance to be expended for the "purpose of promoting tourism, advertising the community, attracting conferences, conventions and meetings or for other purposes related to attracting tourist and visitor business to the city." Other revenues for this fund come from charges for goods and services, fees, and other forms of revenue derived from tourism related business. Expenditures are used to fund conferences and meetings at the Community/Education Center and to provide for operational expenditures incurred through Old Town. The Special Revenue Fund is responsible for collecting revenues from the Welcome Center to cover personal costs associated with its operation, as well as collecting minimal rent from the V.A. Clinic to cover facility cleaning costs.

The 2024 budget again reflects revenues to exceed expenditures, although only minimally. Through ongoing efforts to better management techniques, there is increased confidence in the ability to operate the Tourism and Promotional Fund on a break-even basis. For 2024 we look to improve upon attracting visitors to Burlington and increasing fee structures related to this fund, resolving previous year budget shortfalls, and working diligently to maintain a balance with this fund for future years.

Enterprise Funds

The Water/Sewer, Electric, Solid waste, and Airport have been established as enterprise funds, providing for the operation and maintenance of the City's water and sewer facilities, electric distribution system, and airport operations and maintenance. These funds are also in compliance with the various TABOR provisions concerning the operation of government-owned businesses.

Electric Fund

Revenues from the Electric Fund consist mainly of charges for services resulting from energy sales to customers. Rate studies were performed in 2023 with a recommendation that rate increases are necessary to fund future growth and needs in our electric system. For 2024, it is anticipated that additional revenues will be generated through a rate increase currently projected at 5.8%. Expenditures in this fund consist of the everyday normal operating expenses and improvements and repairs to the electric distribution system. 2024 expenditures consist primarily of the everyday operating expenses as well as providing for design and engineering of the light plant sub-station, and design and engineering work being performed on the South Loop. Administrative fees and transfers between funds will make up the remainder of expenditures.

Water/Sewer Fund

Revenues from the Water/Sewer Fund are comprised of proceeds from water sales, sewer user fees, tap fees, and various non-operating revenues. Due to a slight increase in rates, revenues have remained static since 2019. A rate increase was approved in 2021 and 2022 for sewer, raising the monthly rate to \$25.00. The rate increase is necessary to build reserves for updating the wastewater treatment facility. Expenditures for the Water/Sewer Department consist of normal operating expenses, improvements and repairs to the water distribution and sewer collection systems, and the repayment of debt obligations. In 2021 the Water Bonds were re-financed through loan acquisition resulting in a decrease in expenditure going to debt services. Total savings will be approximately \$1 million over the term of the loan. In the 2024 Budget, approximately 36.7% of expenditures are allocated to provide for Debt Services and Capital Projects. The remainder of expenditures are allocated for everyday operating expenses, administrative fees, and transfers to other departments. Debt Services is for loan payments for the funding of the Central Water Blending Facility whose construction was completed early 2018. Capital expenditures in wastewater will be utilized to provide for engineering and environmental studies to be performed and providing for funding for a future wastewater treatment facility that will meet the city's needs for the next 20-25 years.

Solid Waste

The Solid Waste Fund is basically a pass-thru fund used to account for trash fees, which the City bills and collects, and payment of the City's private contractor, who provides for the removal of solid waste within the City's boundaries. In 2018, a rate study was performed to ensure compliance with reserve fund policies that are being established, and to ensure continued compliance with TABOR provisions, to maintain enterprise status. Increases in expenditures and revenues were incurred in 2020 as new rates were implemented, Rates have remained unchanged since that time.

Airport Fund

Airport fund revenues are comprised of charges for services, grants and contributions, intergovernmental revenues, and transfers from other funds. The largest portion of revenues in 2024 is derived from grants and contributions needed to fund \$4.42 million in capital improvement projects at the airport. Additional revenue is generated through fuel sales and the lease of property located on airport grounds. Grants and contributions are a main source of revenue through grants offered by the FAA, CDOT and DOLA. 2024 grant funding expected to be received totals approximately \$3,954,000, to be utilized for Airport emergency generator acquisition, taxiway improvement project, and some planning funding. Master Planning to address some of the infrastructure needs at the airport. Revenue shortfalls in Airport funding are currently shored up through transfers from other

enterprise funds where the need exists. Additionally, hangar lease documents have been prepared and ready to implement should private pilots wish to construct their own hangar on airport property.

As previously stated, one of the four basic principles of the 2024 Budget, is to compete with the labor market to attract and retain competent employees. The employees are the backbone of the city organization. Recognizing this concern, included in the 2024 Budget is a personnel section containing our compensation plan that establishes a philosophy on compensation for future consideration, should funding be available, for attracting, hiring, training, and retaining competent employees. The document explores the City of Burlington distribution of personnel, wage distribution across functions, relative labor markets and current staffing table. By approval of the 2024 Budget, the City Council adopts the compensation plan as a way of developing employees, both professionally and personally and provides compensation progression through the organization.

Additional basic principles of the 2024 budget are to provide for capital purchases to maintain City Equipment; and to provide for capital projects. This is bolstered by one of the four cornerstones of the budget, Infrastructure and Capital needs, where a 5-year Capital Improvement Plan has been developed. Already developed is the 2024-2028 Capital Outlay Plan, included in the 2024 Budget as Capital Expenditures and Special Projects. This document provides for 2024 Capital Project Requests addressing community and organizational needs to improve quality of existing services; development of policies and protocols for reserve fund balances in all funds, with special attention provided to the Enterprise Funds; create visibility for City projects addressing infrastructure needs as they pertain to City provided services.



City Profile

The present-day City of Burlington was established in 1888, as communities were needed along the Chicago, Rock Island and Pacific Railroad track during its construction. It is logical to assume that Burlington, Colorado was so named due to its association with the well-known railroad company, but this is simply not the case, as the Burlington Northern Railroad never came through this location. It is said, however, that several land buyers came to the area from Burlington, Kansas, and Burlington, Iowa and thus together insisted the name of the town be "Burlington". Burlington is now located in Kit Carson County on the eastern plains of Colorado. The city is situated 12.5 miles from the Colorado-Kansas state line, at the junction of U.S. Highway 385 and Interstate 70. Gently sloping grasslands and crop fields dominate the area surrounding the city, which has no natural boundaries.

Burlington is the county seat, serving as an economic hub and agricultural home base to many in eastern Colorado. Burlington is the largest community along the I-70 corridor east of the metropolitan-Denver area. The existing city boundary encompasses approximately 2.3 square miles with an estimated 3,560 residents, with little growth anticipated over the next few years. The City provides water, sewer, and electrical services which are operated as an enterprise fund. Trash services are provided by private contractors though services are billed through the city. In its continuing efforts to provide quality services to its populace, the city recently completed construction of a water quality project that entailed the acquisition of new wells, easements, and infrastructure designed to bring water resources to a central blending facility where water is blended to reduce the nitrate concentration of potable water, then disbursed through the city's distribution system. Currently, the wastewater treatment facility has experienced discharge violations, and it has been determined that a new and different wastewater treatment system is needed to meet state and federal regulatory requirements. This will move our system from a lagoon style system to a partially mechanical system that will accommodate the city's needs for the next 20-25 years.

City Park facilities are well kept and maintained, offering an abundant area for activities appealing to any walk of life. The parks department is tasked with maintaining grounds and facilities located in the city's park systems. The Longhorn Trail, a walking/bicycle path has been designed to tie the parks system together, providing all with a healthy and safe alternative to utilizing street corridors. The activities department utilizes the parks and facilities to offer programming to residents and visitors alike, operating the Community/Education Center located in the southern part of the city. The Community/Education Center serves as a hub for meetings, conferences, and activity programming, and is home to Morgan Community College. Next door to the Community/Education Center is "Old Town", a museum type walking park full of renovated buildings and structures designed to provide a sense of what life was like in the early days of the community. Plans are to continue to expand the offerings at Old Town and to continue to provide activities and performances for the community and visitors to enjoy.

Other City services include Library services, police, fire, finance, city clerk, municipal court, technology, and planning and development.

The city is organized under a Council-Manager form of government. The seven-member City Council is responsible for the legislative function of the municipality, such as establishing policy, passing ordinances, appropriating funds, and developing an overall vision for what we want Burlington to be. The manager or Administrator's role is to implement the policies and course that has been established by the Council. The City of Burlington is a Colorado home rule municipality, adopting a home rule charter that acts as the City's basic governing document over local issues; however, State law continues to prevail over statewide concerns.

Geography Quickfacts

Area (square miles)	2.3
Population (2023 estimate)	3,560
Population per Square Mile	1548
Elevation	4,170
Average Winter Low Temperature	17 F
Average Summer High Temperature	89 F
Average Total Precipitation	18 in
Average Snowfall	34 in

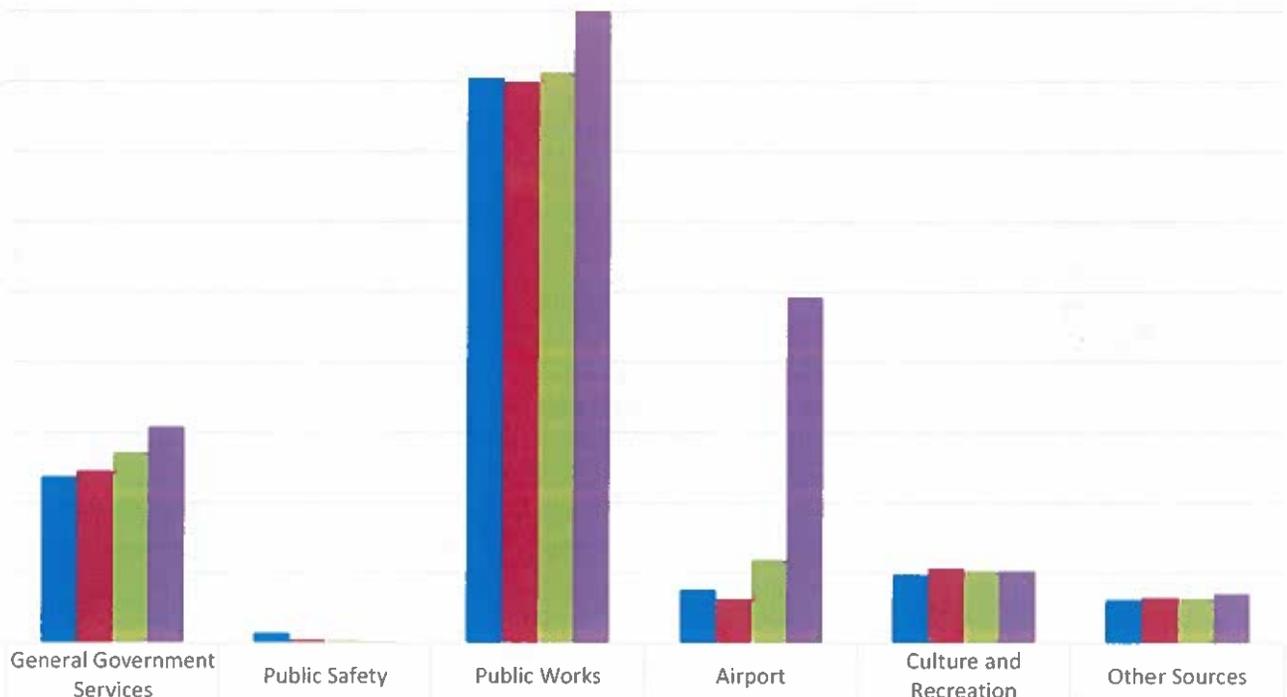
Revenue Summary

The following chart and graphs depict where revenue for City Operations and Services comes from in broad categories.

Functional Category	2021	2022	2023	2024	% Change
General Government Services	2,369,568	2,443,881	2,711,922	3,074,739	13%
Public Safety	139,484	49,828	33,000	14,000	-58%
Public Works	8,045,817	7,985,026	8,125,258	8,998,851	11%
Airport	763,080	628,556	1,184,223	4,917,376	315%
Culture and Recreation	972,373	1,063,093	1,029,286	1,023,318	-1%
Other Sources	625,920	650,805	638,560	703,510	10%
Totals	12,916,242	12,821,189	13,722,248	18,731,793	37%

BROAD CATEGORY REVENUE SUMMARY

■ 2021 ■ 2022 ■ 2023 ■ 2024

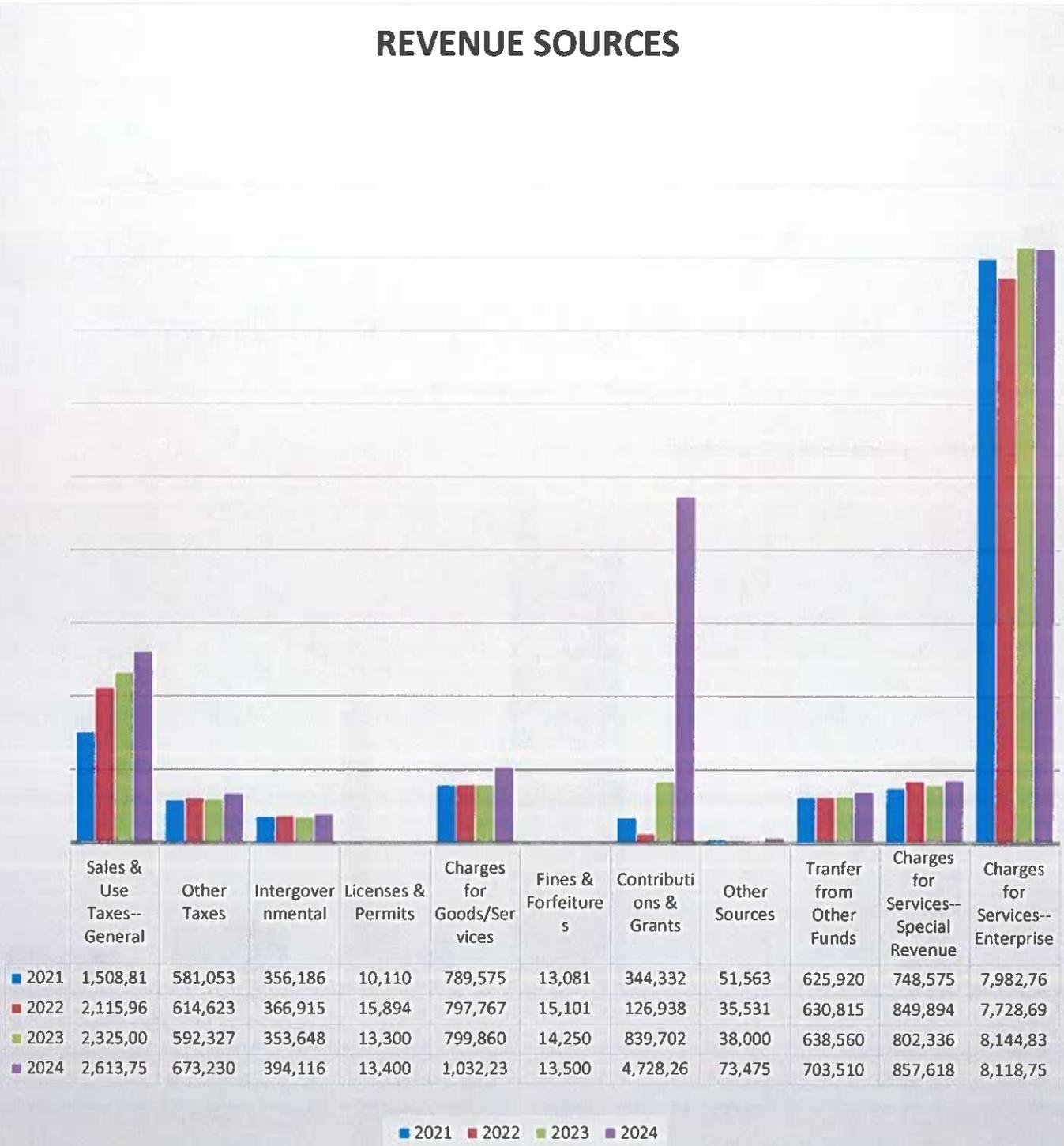


	General Government Services	Public Safety	Public Works	Airport	Culture and Recreation	Other Sources
■ 2021	2,369,568	139,484	8,045,817	763,080	972,373	625,920
■ 2022	2,443,881	49,828	7,985,026	628,556	1,063,093	650,805
■ 2023	2,711,922	33,000	8,125,258	1,184,223	1,029,286	638,560
■ 2024	3,074,739	14,000	8,998,851	4,917,376	1,023,318	703,510

The largest revenue area continues to be charges for services-enterprise. This area consists of electric, water/wastewater, solid waste services, and fees and service charges from airport operations. The 2024 budget has a total of \$8,118,752 projected revenues from these sources, representing a less than 1% decrease in revenues from our enterprise funds, due primarily to grant funding in the Airport Fund in 2024.

Revenue Sources

REVENUE SOURCES



Sales Tax

The 2024 Budget projection for City of Burlington Sales & Use Tax collections estimate that revenues will show an increase of 12.4% from 2023. Sales and Use Tax revenues continue to rise due to the rise in cost of goods, sales tax collections from internet sales, and the addition of 1% sales tax to be used for street repair and maintenance.

Various economic indicators point to recessionary times on the horizon, with normalized inflation, high interest rates and increased wages causing the cost of goods to continue to rise.

The 2024 budget expects City sales tax and use tax revenue to comprise 13.6% of total revenue, and over 50% of General Fund specific revenues. This represents a slight percentage increase over 2023 figures.

Other Taxes

Other taxes collected include property and ownership taxes, and taxes on motor vehicle sales, accounting for 3.36% of total revenues. Projected property taxes increased significantly due to property assessments.

Intergovernmental

This revenue is comprised of revenues distributed to the City through other governmental entities including proceeds from County Road and Bridge Taxes, Highway User's Trust Fund, severance and mineral leasing taxes, vehicle registration fees, and Conservation Trust Fund. Only representing 2.1% of total projected revenues, these are important funds in that they provide for infrastructure needs. Conservation Trust Fund revenues are lottery proceeds distributed by the State, based on population, and are earmarked for parks maintenance and improvements. Highway Users Trust Fund are proceeds distributed by the State, based on fuel sales in our area, utilized to care for and maintain our streets. County Road and Bridge Tax revenues are derived from the County, and again are reserved for street repair and maintenance. The 2024 budget reflects the expending of these funds to improve City infrastructure.

Licenses & Permits

These revenue sources make up less than 1% of the total revenue sources for the City of Burlington, assisting with providing services to citizens and visitors alike. Contributions, grants, and donation

Charges for Goods and Services

Charges for goods and services represent fees charged to other entities for services provided, facility maintenance, leases, and rental of City owned property. These charges also include administrative service fees for costs associated through providing services to enterprise funds that are quantifiable. The remainder of revenues in this fund are comprised of admission fees and costs, and concessionary sales. Charges for goods and services represent 5% of the total City revenues collected.

Fines and Forfeitures

These revenues are comprised of court fines and fee assessments as well as library fines. Anticipated fines and forfeitures for 2024 total \$13,500 or less than 1% total revenue.

Contributions and Grants

These revenue sources include federal and state grants, contributions from other organizations, and donations received. All grants attributable to all funds are included here. This revenue source represents 24.6% of total revenues.

Other Sources

This revenue stream includes sale of assets, lease/loan proceeds collected during the year, and other miscellaneous sources.

Transfers from Other Funds

Revenues here reflect monetary transfers between funds to provide needed revenue to balance budgetary concerns. Often occurring is a great deal of staff time spent on projects for the enterprise funds to assist these funds with meeting goals and objectives the City has in providing quality services. Funds transferred between departments aid in offsetting the increased costs incurred by assisting in the management and administration of the enterprise funds. Transfers occur at the end of the fiscal year therefore no monies are budgeted for this, and should we stay within budget parameters, no transfers will be required.

Charges for Services – Special Revenue

Special Revenue Funds are comprised of Conservation Trust and Tourism and Promotional Funds. Conservation Trust Fund revenues are derived from lottery proceeds allocated to our area based on sales of lottery tickets. Revenues in this fund have remained flat over the years. The Tourism and Promotional Fund revenues are comprised of monies generated through the Lodger's Tax and through charges for goods and services.

Special Revenue Fund revenues account for 4.6% of total City revenues in 2024. Management changes have been initiated in this fund to bring their revenues more in line with expenditure.

Charges for Services—Enterprise

The Water/Sewer, Electric, Solid Waste, and Airport were established as enterprise funds, providing for the operation and maintenance of the City's water and sewer facilities and its electrical distribution system. These funds are also in compliance with the various TABOR provisions concerning the operation of government-owned businesses. Revenues for the Water/Sewer fund are comprised of proceeds from water sales, sewer user fees, tap fees and various non-operating revenues. The Electric fund revenues consist mainly of charges for services resulting from energy sales to customers. The Solid Waste fund is basically a pass-thru fund used to account for trash fees collected by the City. Airport revenues are made up of charges for services, mostly sale of aviation fuel.

Enterprise fund revenues make up the bulk of revenue resources for the City of Burlington, accounting for 42.3% of total City revenue in 2024. Rate studies conducted in 2023 indicated the need for increased rates in the electric fund to bring these funds in line with existing expenses and to provide debt services. We anticipate an approximate 5.8% increase in electric rates for the upcoming year sewer fees to have in reserve.

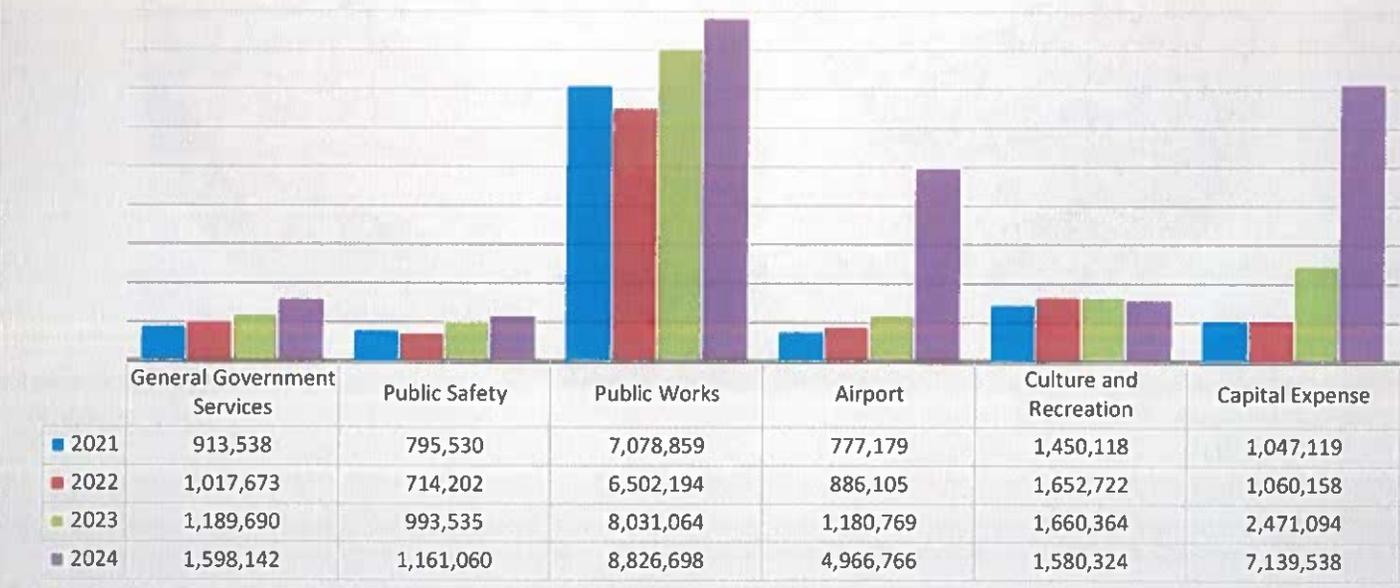
Expenditure Summary

The 2024 total appropriations are summarized by functional category, including General Government Services, Public Safety, Public Works, Municipal Airport, Culture and Recreation, and Capital Outlay.

The following charts show where revenues are expended in broad categories.

Functional Category	2021	2022	2023	2024	% Change
General Government Services	913,538	1,017,673	1,189,690	1,598,142	26%
Public Safety	795,530	714,202	993,535	1,161,060	16.86%
Public Works	7,078,859	6,502,194	8,031,064	8,826,698	9.91%
Airport	777,179	886,105	1,180,769	4,966,766	320.64%
Culture and Recreation	1,450,118	1,652,722	1,660,364	1,580,324	-4.82%
Capital Outlay	1,047,119	1,060,158	2,471,094	7,139,538	188.92%
Totals	11,015,224	10,772,895	13,055,422	18,132,990	38.89%

EXPENSES BY FUNCTION



General Government Service expenditures include costs associated with City Administration, City Council, Judicial services, and Information Technology, Burlington Housing Authority and Outback Express Bus.

Public Safety expenditures include costs associated with the Police Department and Contributions to the Fire Department.

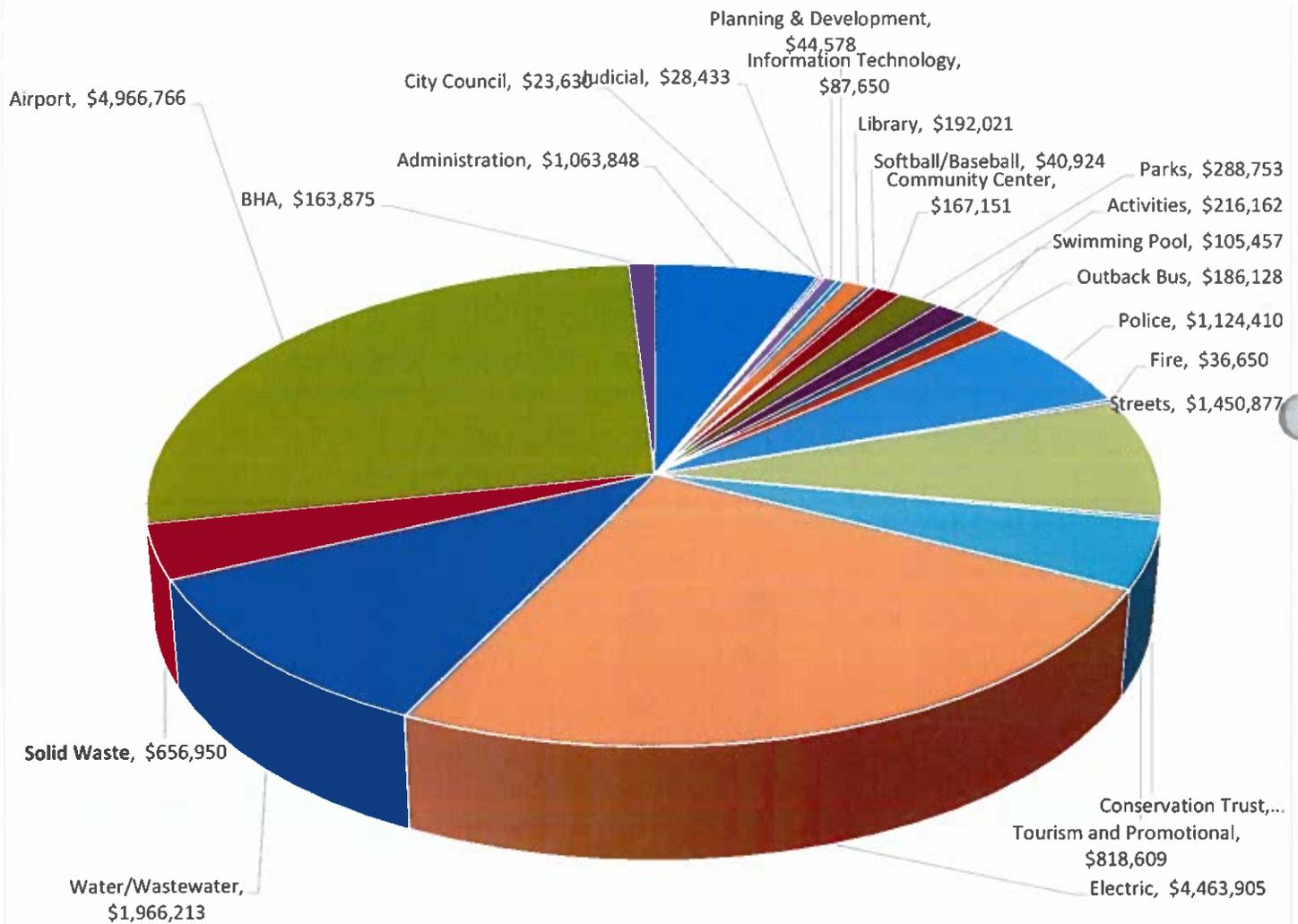
Public Works expenditures include costs associated with Parks, Street Department, Electric Department, Water/Wastewater Department, and Solid Waste.

Airport expenditures include costs associated with operating the Burlington-Kit Carson County Municipal Airport.

Culture and Recreation expenditures include costs associated with operating the Library, Community Center, Activities Department and Programs, Facilities costs, Old Town, and Planning and Development.

Capital Outlay are those expenditures for equipment, vehicles, or machinery that result in the acquisition of capital or fixed assets. Capital outlay is tracked through the accounting systems.

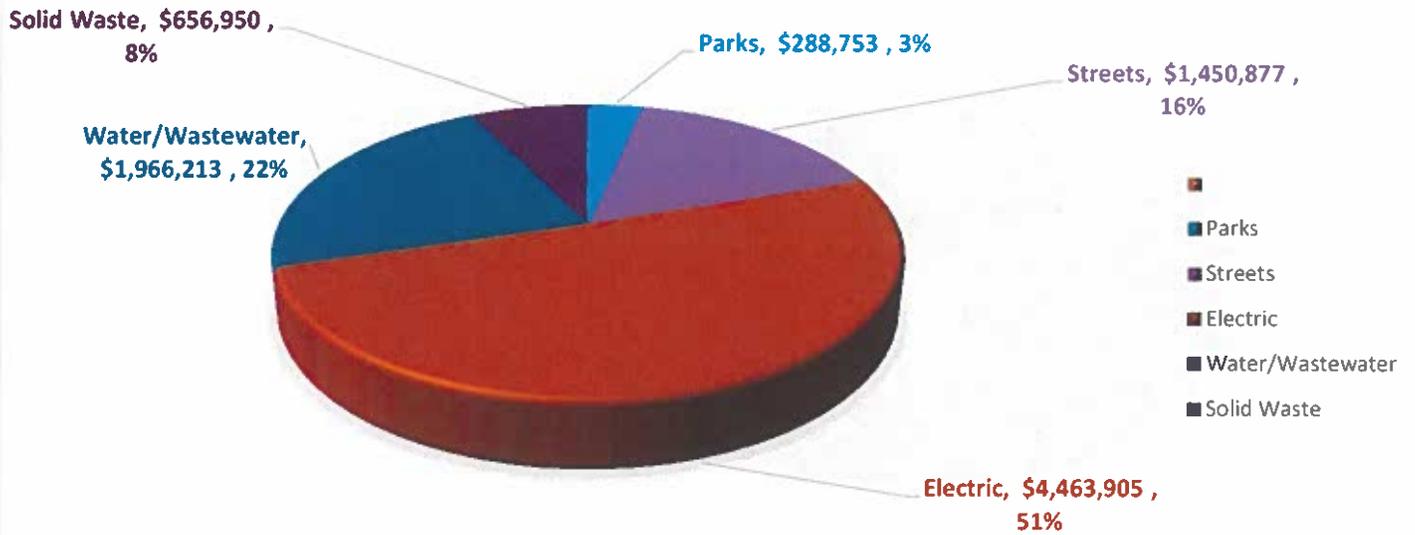
EXPENDITURES BY DEPARTMENT WITH CAPITAL - \$18,132,990



- Administration
- City Council
- Judicial
- Information Technology
- Planning & Development
- Library
- Softball/Baseball
- Community Center
- Parks
- Activities
- Swimming Pool
- Outback Bus
- Police
- Fire
- Streets
- Conservation Trust
- Tourism and Promotional
- Electric
- Water/Wastewater
- Solid Waste
- Airport
- BHA

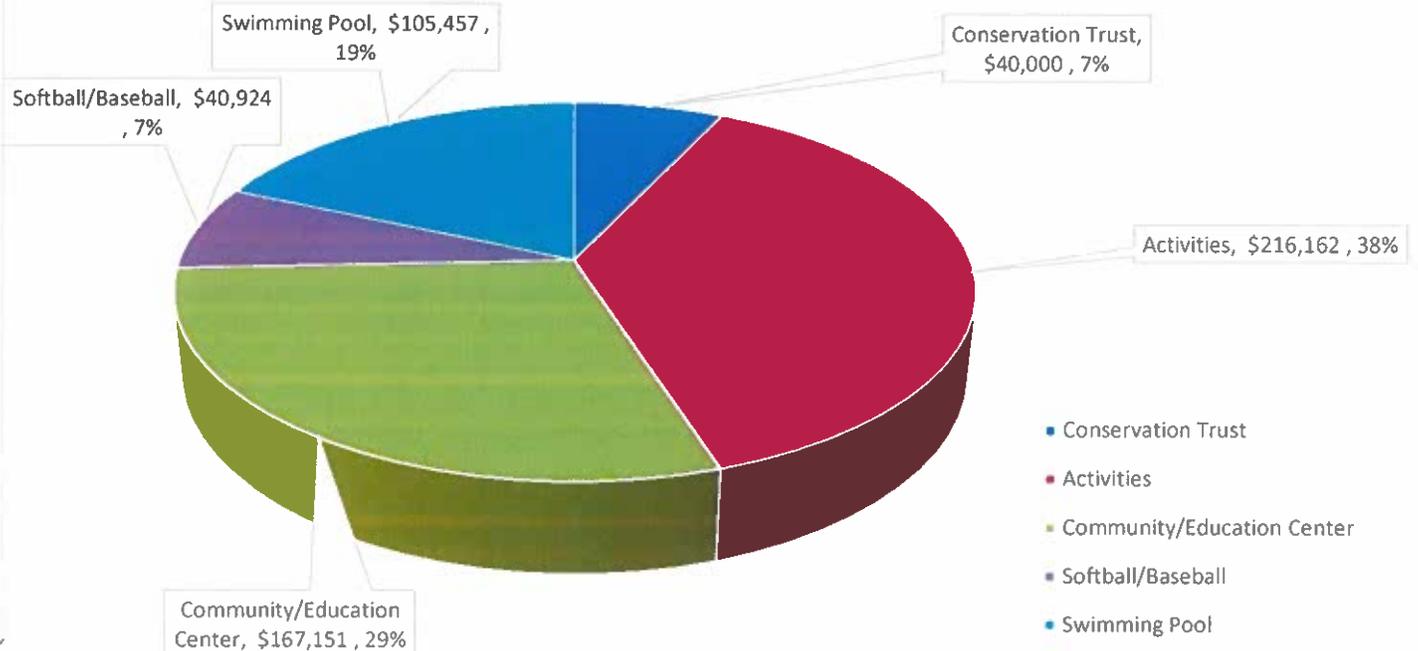
Public Works continues to experience the highest expenditure of any fund due in large part to the enterprises offered through this department. The department is comprised of Outback Bus Express, Parks, Streets, Electric, Water, and Wastewater. Both Electric and Water/Wastewater are enterprises where they sell services to the public. The below chart provides a breakdown of public works departments, providing information regarding expenditures through each department within Public Works.

PUBLIC WORKS EXPENDITURE BREAKDOWN WITH CAPITAL \$8,826,698



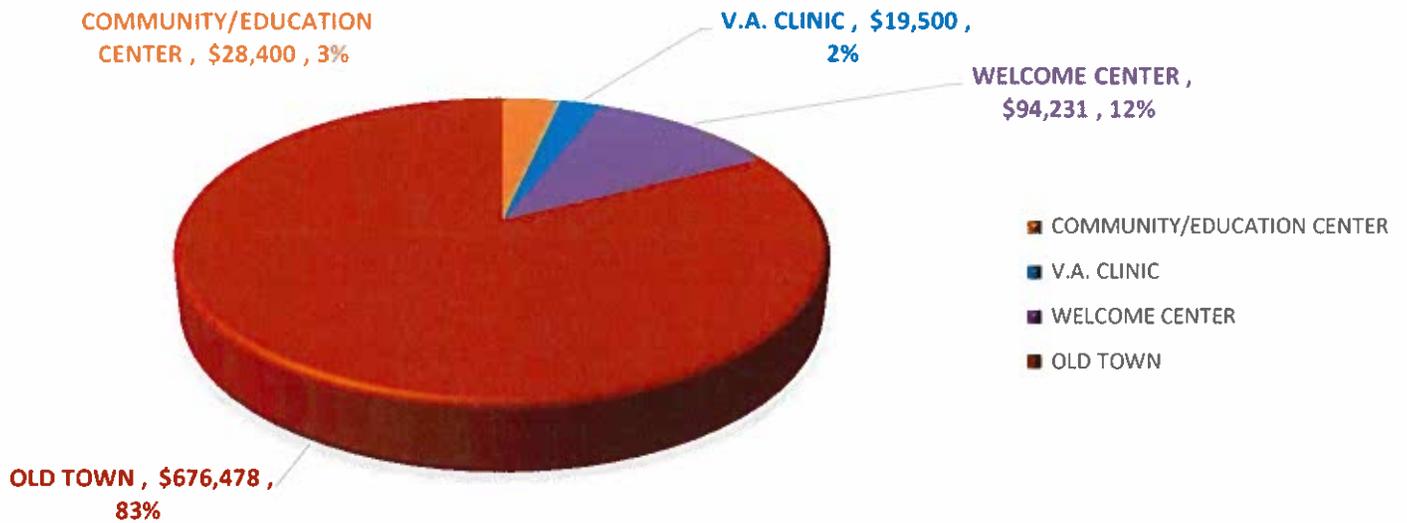
Activities comprise approximately 5% of 2020 City expenditures. A breakdown of activities, programs, and facilities is provided below to describe expenditures associated with each activities function. These areas are further addressed in the budget document.

ACTIVITIES EXPENDITURE BREAKDOWN WITH CAPITAL - \$569,694



Tourism and Promotional Fund expenditures are those costs associated with or having a nexus with tourism or promotion of City of Burlington interests. These expenditures are shared by several departments or facilities, including The Community and Education Center, Welcome Center, V.A. Clinic, Activities associated with generating tourism dollars, and Old Town. Old town represents the greatest expenditure area.

TOURISM & PROMOTIONAL EXPENDITURE BREAKDOWN WITH CAPITAL - \$818,609





2024 BUDGET

➤ Fund Details





GENERAL FUND SUMMARY

Account Number	Account Title	2021-21	2022-22	2023-23	2023-23	2024-24
		2021	2022	2023	2023	2024 Budget
		Actual	Actual	Budgeted	Estimated	Proposed
	Beginning Fund Balance	724,742	1,280,584	2,332,399	2,332,399	2,776,838
	REVENUES					
	Administration	2,330,544	2,398,671	2,583,258	2,645,950	2,782,867
	City Council	-	-	-	-	-
	Judicial	9,954	11,806	10,750	7,500	10,000
	Information Technology	-	-	-	-	-
	Planning and Development	8,231	12,391	10,500	5,000	10,500
	Library	25,001	14,796	14,750	18,607	13,200
	Softball/Baseball	21,166	28,766	106,500	102,474	22,000
	Community Center	28,051	93,872	28,000	37,855	36,000
	Housing Authority					163,875
	Parks	5,118	58,086	-	-	-
	Activities	54,771	52,092	46,000	62,852	58,000
	Swimming Pool	26,747	23,672	31,700	34,121	36,500
	Outback Express Bus	20,840	21,012	107,414	20,975	107,497
	Police	85,484	49,828	33,000	40,190	14,000
	Fire	54,000	-	-	-	-
	Streets	340,584	826,804	1,164,648	1,286,995	1,298,736
	Other Sources	625,920	650,805	638,560	638,560	703,510
Total Revenues		3,636,409	4,242,602	4,775,080	4,901,080	5,256,684
	EXPENDITURES					
	Administration	684,547	776,533	825,917	791,526	1,063,848
	City Council	22,619	19,825	23,693	24,703	23,630
	Judicial	25,209	25,953	31,539	25,369	28,433
	Information Technology	79,388	76,607	83,700	80,645	87,650
	Planning and Development	46,482	53,128	48,074	42,657	44,578
	Library	176,709	181,041	233,931	206,517	192,021
	Softball/Baseball	32,764	49,458	128,567	128,024	40,924
	Community Center	150,963	187,803	145,567	151,607	167,151
	Housing Authority					163,875
	Parks	240,843	307,460	269,070	306,087	288,753
	Activities	203,407	215,835	212,743	232,150	216,162
	Swimming Pool	172,909	80,367	128,304	135,810	105,457
	Outback Express Bus	55,292	65,628	176,767	74,087	186,128
	Police	723,956	679,622	956,885	848,500	1,124,410
	Fire	71,573	34,580	36,650	36,650	36,650
	Streets	457,996	415,612	1,295,756	1,372,310	1,450,877
Total Expenditures		3,144,658	3,169,451	4,597,163	4,456,640	5,220,547
Fund Balance		1,280,584	2,332,399	2,510,316	2,776,838	2,812,976





	A	B	C	D	E	G	H
1							
2							
3							
4	GENERAL FUND REVENUE SUMMARY						
5			2021-21	2022-22	2023-23	2023-23	2024-24
6	GF-Revenue		2021	2022	2023	2023	2024 Budget
7	Account Number	Account Title	Actual	Actual	Budgeted	Estimated	Proposed
8	10-10-41010	General Property Taxes	361,700	374,928	380,227	377,849	436,270
9	10-10-41011	Delinquent Property Taxes	9	8	100	-	60
10	10-10-41012	Interest on Delinq't Prop Tax	704	671	300	788	350
11	10-10-41020	Specific Ownership Taxes	32,993	24,343	25,000	24,000	24,000
12	10-10-41030	Utility Franchise Fees	64,603	91,028	76,200	104,287	92,050
13	10-10-41040	Sales Taxes--General	1,508,818	1,678,671	1,550,000	1,700,000	1,742,500
14	10-10-41041	Motor Vehicle Sales Tax	118,850	123,645	110,000	119,371	120,000
15	10-10-41045	Fuel Tax	6,155	3,966	5,500	6,000	6,010
16	10-10-41113	Insurance Claim Reimburseme	4,200	-	-	-	-
17	10-10-42010	Cigarette Tax	9,093	5,343	6,000	7,771	6,010
18	10-10-42031	Severance/Mineral Lease Tax	354	7,046	7,500	15,619	15,610
19	10-10-43011	Liquor Licenses	2,783	2,828	2,500	2,500	2,500
20	10-10-43013	Transient Stx License/Deposit	500	-	-	250	250
21	10-10-43015	Dog/Cat Licenses	790	675	800	650	650
22	10-10-44015	Administrative Service Fees	38,628	39,298	36,800	39,000	39,000
23	10-10-44016	Security Light Fees	1,290	88	-	1,584	1,500
24	10-10-44050	Rental Income	18,400	17,719	18,300	18,300	32,900
25	10-10-44051	Interest Income - Lease	-	581	-	-	-
26	10-10-46090	Other Miscellaneous Revenue	24,433	5,867	5,000	12,134	10,000
27	10-10-46099	Cash Over/(Short)	(39)	(11)	-	-	-
28	10-10-47010	State Grants	-	-	90,000	-	125,000
29	10-10-47012	Federal Grant--ARPA	133,994	20,000	263,031	170,825	92,206
30	10-10-48010	Interest Earned	-	-	-	-	-
31	10-10-48070	Sale of Assets	2,285	1,978	1,000	45,020	36,000
32	10-10-48086	Lease/Purchase Proceeds	-	-	5,000	-	-
33	10-12-45010	Court Fines	9,954	11,806	10,750	7,500	10,000
34	10-13-47010	State Grants	-	-	-	-	-
35	10-13-47020	Federal Grants	-	-	-	-	-
36	10-14-41043	Building Use Tax	2,194	-	500	-	500
37	10-14-43030	Building Permits	6,037	12,391	10,000	5,000	10,000
38	10-19-44020	Library Charges--Book Sales	3,289	4,325	4,250	4,000	4,200
39	10-19-45021	Library Fines	3,127	3,295	3,500	3,500	3,500
40	10-19-47010	State Grants	8,000	6,247	5,000	9,350	4,500
41	10-19-47020	Federal Grant--ARPA	6,707	400	-	-	-
42	10-19-47030	Other Grants	2,500	-	1,000	1,000	-
43	10-19-47050	Donations Received	1,377	529	1,000	757	1,000
44	10-20-44030	Transfer - CTF	-	-	-	-	-
45	10-20-44031	SOFTBALL/BASEBALL PROGRA	21,166	28,766	24,000	19,974	22,000
46	10-20-47050	Donations Received	-	-	82,500	82,500	-
47	10-21-44050	Rental Income	28,051	31,132	28,000	37,855	36,000
48	10-21-42012	Federal Grant --ARPA	-	62,740	-	-	-
49	10-21-47030	Other Grants	-	-	-	-	-
50	10-21-47050	Donations Received	-	-	-	-	-
51	10-25-44030	Transfer - CTF	-	-	-	-	-
52	10-25-47010	Federal Grant--ARPA	-	58,086	-	-	-
53	10-25-47020	Federal Grants	5,118	-	-	-	-
54	10-26-44030	Activity Fees	51,771	51,004	45,000	61,547	55,000
55	10-26-47010	State Grants	-	-	-	-	-
56	10-26-47031	CTF Contribution	-	-	-	-	-

	A	B	C	D	E	G	H
5			2021-21	2022-22	2023-23	2023-23	2024-24
6	GF-Revenue		2021	2022	2023	2023	2024 Budget
7	Account Number	Account Title	Actual	Actual	Budgeted	Estimated	Proposed
57	10-26-47050	Donations Received	3,000	1,088	1,000	1,306	3,000
58	10-27-44030	Transfer - CTF	-	-	-	-	-
59	10-27-44035	Gate Fees/Season Passes	20,870	15,793	23,000	25,876	27,000
60	10-27-44043	Concession Sales	5,877	6,851	7,500	8,245	9,500
61	10-27-46090	Other Miscellaneous Revenue	-	1,029	1,200	-	-
62	10-27-47010	State Grants	-	-	-	-	-
63	10-27-47050	Donations Received	-	-	-	-	-
64	10-29-44030	Activity Fees	-	-	-	-	-
65	10-29-44036	Outback Ticket Sales	2,365	2,537	2,450	2,500	2,500
66	10-29-46090	OUTBACK BUS REIMBURSEME	18,475	18,475	20,000	18,475	18,475
67	10-29-47031	ECOG Contribution Received	-	-	84,964	-	86,522
68	10-30-41113	Insurance Claim Reimbursme	-	19,365	-	4,418	-
69	10-30-46090	Other Miscellaneous Revenue	6,409	9,223	12,000	9,149	9,000
70	10-30-47010	State Grants	3,903	-	5,000	26,623	5,000
71	10-30-47012	Federal Grant --ARPA	74,172	-	16,000	-	-
72	10-30-47020	Federal Grants	-	18,222	-	-	-
73	10-30-47030	Other Grants	-	2,929	-	-	-
74	10-30-47050	Donations Received	1,000	90	-	-	-
75	10-31-47012	FederalGrants-- ARPA	54,000	-	-	-	-
76	10-40-41040	Sales Tax--Street Maintenanc	-	437,293	775,000	850,000	871,250
77	10-40-41041	M.V. Sales Tax--Street Maint	-	28,579	55,000	64,285	61,000
78	10-40-41113	Insurance Claim Reimbursme	-	10,373	-	-	-
79	10-40-42020	Highway Users' Trust Fund	140,304	132,619	126,648	130,531	130,486
80	10-40-42021	Motor Vehicle Registration Fe	3,220	13,372	8,000	35,180	29,000
81	10-40-42022	County Road & Bridge Tax	197,060	204,568	200,000	207,000	207,000
82	10-40-47010	State Grants	-	-	-	-	-
83	10-52-44015	Administrative Fee	447,900	449,360	454,310	454,310	490,510
84	10-53-44015	Administrative Fee	178,020	181,445	184,250	184,250	213,000
85	10-60-47012	Federal Grant--ARPA	-	20,000	-	-	-
86	10-99-44015	Administrative Service Fees -	-	-	-	-	163,875
87	10-99-47050	Donations Received	-	-	-	-	-
88	10-99-48070	Sale of Assets	-	-	-	-	-
89	10-99-49052	Transfer from Electric Fund	-	-	-	-	-
90	10-99-49053	Transfer from Water Fund	-	-	-	-	-
91							
92	Total Revenue		3,636,409	4,242,602	4,775,080	4,901,080	5,256,684



ADMINISTRATION 10-10

		2021-21	2022-22	2023-23	2023-23	2024-24
Administration		2021	2022	2023	2023	2024 Budget
Account Number	Account Title	Actual	Actual	Budgeted	Estimated	Proposed
EXPENDITURES						
PERSONAL SERVICES						
10-10-51010	Salaries & Wages	257,131	267,770	288,190	288,190	292,869
10-10-51013	Salaries & Wages--Overtime	280	313	-	598	-
10-10-51014	Salaries & Wages--On Call	-	-	-	-	-
10-10-51020	FICA	18,362	19,146	22,047	22,047	23,506
10-10-51022	W.C./Unemployment/COBRA	1,421	1,560	1,600	1,600	1,192
10-10-51030	Retirement	11,842	13,290	14,410	14,410	15,363
10-10-51040	Health/Dental/Vision/Life Ins.	50,458	50,045	52,560	52,560	54,569
	PERSONAL SERVICES	339,494	352,125	378,807	379,405	387,499
CONTRACTUAL SERVICES						
10-10-52009	Property Tax Business Incenti	-	10,308	-	-	-
10-10-52010	Legal Fees	30,625	34,698	38,000	36,000	37,000
10-10-52013	Audit & Accounting Fees	15,300	13,000	14,000	17,150	17,500
10-10-52014	Employment Testing Fees	145	115	100	125	110
10-10-52016	County Treasurer's Fees	7,245	7,466	12,000	8,000	8,000
10-10-52017	Bank Fees	6,006	9,520	8,000	13,004	12,000
10-10-52029	Other Professional Services	36,596	32,449	42,000	40,000	39,900
10-10-52030	Advertising/Legal Notices	166	221	1,000	523	400
10-10-52040	Property & Liability Insurance	135,549	146,336	152,250	158,362	187,284
10-10-52050	Utilities	16,796	15,406	16,780	16,500	16,500
10-10-52055	Rental Property Expenses	14,821	28,266	20,000	23,531	18,000
10-10-52056	Bad Debt Expense	-	-	-	-	-
10-10-52060	Election Expenses	22	5,562	5,000	-	6,000
10-10-52070	Dues & Subscriptions	22,778	23,254	30,000	24,000	24,450
10-10-52071	Travel/Mileage/Meals/Lodgin	3,359	5,771	6,500	6,500	6,400
10-10-52080	Repair & Maintenance--Buildi	1,596	289	2,000	3,000	3,000
10-10-52081	Repair & Maintenance--Vehic	-	-	-	-	-
10-10-52084	Repair & Maintenance--Other	110	-	-	-	-
10-10-52099	Other Contractual Services	30,716	27,698	23,500	26,047	23,350
	CONTRACTUAL SERVICES	321,828	360,357	371,130	372,741	399,894
COMMODITIES						
10-10-53009	Postage	3,511	3,389	3,330	3,330	3,330
10-10-53010	Office Supplies	13,893	7,832	8,500	10,500	9,000
10-10-53045	Small Tools & Equipment	252	-	250	100	125
10-10-53047	Fuel	-	-	100	-	-
10-10-53051	Christmas Decorations	3,260	20,445	12,000	12,000	12,000
10-10-53060	ARPA Expenses	-	20,000	-	-	-
10-10-53099	Other Commodities	2,309	5,835	1,800	2,200	2,000
	COMMODITIES	23,225	57,501	25,980	28,130	26,455
CAPITAL OUTLAY						
10-10-54099	Other Capital Outlay	-	6,550	50,000	11,250	250,000
	CAPITAL OUTLAY	-	6,550	50,000	11,250	250,000
Total	Administration Expenditures	684,547	776,533	825,917	791,526	1,063,848

		2021-21	2022-22	2023-23	2023-23	2024-24
Administration		2021	2022	2023	2023	2024 Budget
Account Number	Account Title	Actual	Actual	Budgeted	Estimated	Proposed

NOTES

10-10-51010	Personal Services	Administrator, Clerk, Treasurer, Utility Billing, Custodial				
10-10-52010	Legal Fees	City Attorney costs				
10-10-52013	Audit & Accounting Fees	Annual audit fees and costs				
10-10-52029	Other Professional Services	Accounting Services, Copier costs				
10-10-52040	Property & Liability Insurance	Insurance through CIRSA for City wide operations				
10-10-52055	Rental Property Expense	Utilities for CSP, Scout Bldg, Senior Center; Repairs at Airport House				
10-10-52060	Election Expenses	Expenses incurred for City election initiatives				
10-10-52070	Dues & Subscriptions	CML, ECOG, Office 365, Cyber Security, Lexipol, ETC.				
10-10-52071	Travel/Mileage/Meals/Lodgin	Increased costs for training				
10-10-52099	Other Contractual	Recycling, surveying, pest control, other contractual costs				
10-10-53051	Christmas Decorations	Breakfast with Santa, and Christmas Decoration expenses, Employee				
10-10-54099	Other Capital	Comprehensive Plan				



CITY COUNCIL 10-11

		2021-21	2022-22	2023-23	2023-23	2024-24
Council		2021	2022	2023	2023	2024 Budget
Account Number	Account Title	Actual	Actual	Budgeted	Estimated	Proposed
EXPENDITURES	PERSONAL SERVICES					
10-11-51010	Salaries & Wages	-	-	-	-	-
10-11-51020	FICA	-	-	-	-	-
10-11-51022	W.C./Unemployment/COBRA	983	-	-	259	259
10-11-51040	Health/Dental/Vision/Life Ins	-	1,120	1,120	1,176	1,176
	PERSONAL SERVICES	983	1,120	1,120	1,435	1,435
	CONTRACTUAL SERVICES					
10-11-52030	Advertising/Legal Notices	2,067	3,418	4,000	1,600	1,950
10-11-52070	Dues & Subscriptions	7,960	7,759	7,000	10,724	9,500
10-11-52071	Travel/Mileage/Meals/Lodgin	2,064	1,670	3,000	2,500	2,500
10-11-52099	Other Contractual Services	9,023	4,924	8,123	7,496	7,495
10-11-53009	Postage	-	-	-	-	-
10-11-53010	Office Supplies	30	432	-	118	200
10-11-53099	Other Commodities	492	502	450	831	550
	CONTRACTUAL SERVICES	21,637	18,705	22,573	23,268	22,195
Total	Council-GF	22,619	19,825	23,693	24,703	23,630

NOTES

10-11-52030	Advertising/Legal Notices	Costs associated with advertising and notices regarding election, ordinances, etc
10-11-52070	Dues and Subscriptions	CML, Chamber of Commerce, CDW
10-11-52071	Travel/Mileage, Meals, Lodgin	Costs associated with training and travel to conferences
10-11-52099	Other Contractual	Kit Carson County Health, Muni Code Services, MASA MTS
10-11-53099	Other Commodities	Meeting expenses





JUDICIAL 10-12						
Judicial		2021-21	2022-22	2023-23	2023-23	2024-24
		2021	2022	2023	2023	2024 Budget
Account Number	Account Title	Actual	Actual	Budgeted	Estimated	Proposed
EXPENDITURES PERSONAL SERVICES						
10-12-51010	Salaries & Wages--Regular	17,816	17,623	23,671	17,600	20,000
10-12-51020	FICA	1,348	1,246	1,811	1,350	1,530
10-12-51022	W.C./Unemployment/COBRA	526	379	110	193	640
10-12-51030	Retirement	596	630	645	645	663
10-12-51040	Health/Dental/Vision/Life Ins.	2,511	3,742	2,502	3,238	3,000
	PERSONAL SERVICES	22,798	23,620	28,739	23,027	25,833
CONTRACTUAL SERVICES						
10-12-52030	Advertising/Legal Notices	-	-	-	-	-
10-12-52050	Utilities	1,532	1,485	1,500	1,500	1,500
10-12-52070	Dues & Subscriptions	-	-	200	-	150
10-12-52071	Travel/Mileage/Meals/Lodging	-	-	250	-	200
10-12-52080	Repair & Maintenance--Buildi	-	125	100	-	100
10-12-52099	Other Contractual Services	722	722	750	697	650
	CONTRACTUAL SERVICES	2,254	2,333	2,800	2,197	2,600
COMMODITIES						
10-12-53009	Postage	-	-	-	-	-
10-12-53010	Office Supplies	157	-	-	116	-
10-12-53099	Other Commodities	-	-	-	28	-
	COMMODITIES	157	-	-	144	-
Total	Judicial-GF	25,209	25,953	31,539	25,369	28,433

NOTES

- 10-12-52010 Salaries & Wages Judge (450 per session) and .25 Records Clerk costs
- 10-12-52050 Utilities Utilities plus costs associated with bringing internet access to building
- 10-12-52099 Other Contractual Pest Control costs





INFORMATION TECHNOLOGY 10-13

		2021-21	2022-22	2023-23	2023-23	2024-24
IT		2021	2022	2023	2023	2024 Budget
Account Number	Account Title	Actual	Actual	Budgeted	Estimated	Proposed
	PERSONAL SERVICES					
10-13-51010	Salaries & Wages--Regular	-	-	-	-	-
10-13-51020	FICA	-	-	-	-	-
10-13-51022	W.C./Unemployment/COBRA	-	-	-	-	-
10-13-51030	Retirement	-	-	-	-	-
10-13-51040	Health/Dental/Vision/Life Ins.	-	-	-	-	-
	PERSONAL SERVICES	-	-	-	-	-
	CONTRACTUAL SERVICES					
10-13-52022	Disposal Fee	-	-	100	-	-
10-13-52029	Other Professional Services	-	-	100	-	-
10-13-52031	Printing	5	-	-	-	-
10-13-52050	Utilities	903	480	500	500	500
10-13-52070	Dues & Subscriptions	6,653	3,887	8,000	5,000	5,000
10-13-52071	Travel/Mileage/Meals/Lodgin	-	-	-	-	-
10-13-52099	Other Contractual Services	71,827	62,975	75,000	75,000	75,000
	CONTRACTUAL SERVICES	79,388	67,342	83,700	80,500	80,500
	COMMODITIES					
10-13-53010	Office Supplies	-	-	-	145	150
10-13-53043	Parts & Shop Supplies	-	-	-	-	-
10-13-54013	Equipment	-	-	-	-	-
	COMMODITIES	-	-	-	145	150
	CAPITAL OUTLAY					
10-13-54099	Other Capital Outlay	-	9,265	-	-	7,000
	CAPITAL OUTLAY	-	9,265	-	-	7,000
Total	Information Technology-GF	79,388	76,607	83,700	80,645	87,650

NOTES

10-13-51010	Salaries \$ Wages	Wages for a full time Communication Manager with part time time IT duties
10-13-52022	Disposal Fee	Costs associated with disposal of technology equipment
10-13-52029	Other Professional Services	Network Engineering support
10-13-52050	Utilities	phone and portion of City Hall utilities
10-13-52070	Dues & Subscriptions	Elan Financial, CDW, Cyber Security, backup services, etc.
10-13-52099	Other Contractual	It related services
10-13-54099	Other Capital Outlay	Update wi-Fi cameras at Parmer Park



COMMUNICATION/INFORMATION TECHNOLOGY 10-13

		2021-21	2022-22	2023-23	2023-23	2024-24
COM/IT		2021	2022	2023	2023	2024 Budget
Account Number	Account Title	Actual	Actual	Budgeted	Estimated	Proposed
	PERSONAL SERVICES					
10-13-51010	Salaries & Wages--Regular	-	-	-	-	72625
10-13-51020	FICA	-	-	-	-	5556
10-13-51022	W.C./Unemployment/COBRA	-	-	-	-	289
10-13-51030	Retirement	-	-	-	-	3631
10-13-51040	Health/Dental/Vision/Life Ins.	-	-	-	-	10414
	PERSONAL SERVICES	-	-	-	-	92,515
	CONTRACTUAL SERVICES					
10-13-52022	Disposal Fee	-	-	100	-	-
10-13-52029	Other Professional Services	-	-	100	-	-
10-13-52031	Printing	5	-	-	-	2,000
10-13-52050	Utilities	903	480	500	500	1,000
10-13-52070	Dues & Subscriptions	6,653	3,887	8,000	5,000	5,000
10-13-52071	Travel/Mileage/Meals/Lodgin	-	-	-	-	1,500
10-13-52099	Other Contractual Services	71,827	62,975	75,000	75,000	25,000
	CONTRACTUAL SERVICES	79,388	67,342	83,700	80,500	34,500
	COMMODITIES					
10-13-53010	Office Supplies	-	-	-	145	150
10-13-53043	Parts & Shop Supplies	-	-	-	-	-
10-13-54013	Equipment	-	-	-	-	-
	COMMODITIES	-	-	-	145	150
	CAPITAL OUTLAY					
10-13-54099	Other Capital Outlay	-	9,265	-	-	7,000
	CAPITAL OUTLAY	-	9,265	-	-	7,000
Total	Communication/IT-GF	79,388	76,607	83,700	80,645	134,165

NOTES

10-13-51010	Salaries \$ Wages	Wages for a full time Communication Manager with part time time IT duties
10-13-52022	Disposal Fee	Costs associated with disposal of technology equipment
10-13-52029	Other Professional Services	Network Engineering support
10-13-52050	Utilities	phone and portion of City Hall utilities
10-13-52070	Dues & Subscriptions	Elan Financial, CDW, Cyber Security, backup services, etc.
10-13-52099	Other Contractual	It related services
10-13-54099	Other Capital Outlay	Update wi-Fi cameras at Parmer Park





PLANNING & DEVELOPMENT 10-14

		2021-21	2022-22	2023-23	2023-23	2024-24
Planning & Devel		2021	2022	2023	2023	2024 Budget
Account Number	Account Title	Actual	Actual	Budgeted	Estimated	Proposed
EXPENDITURES	PERSONAL SERVICES					
10-14-51010	Salaries & Wages--Regular	34,336	36,307	37,946	37,946	39,084
10-14-51020	FICA	2,627	2,777	2,903	2,903	2,990
10-14-51022	W.C./Unemployment/COBRA	612	363	375	375	704
10-14-51040	Health/Dental/Vision/Life Ins.	-	160	-	160	160
	PERSONAL SERVICES	37,575	39,447	41,224	41,224	42,778
	CONTRACTUAL SERVICES					
10-14-52030	Advertising/Legal Notices	-	-	-	-	-
10-14-52046	Community Relations	-	-	-	-	-
10-14-52050	Utilities	432	739	750	750	800
10-14-52070	Dues & Subscriptions	443	612	350	441	350
10-14-52071	Travel/Mileage/Meals/Lodgin	-	-	500	-	400
10-14-52099	Other Contractual Services	7,741	12,013	5,000	-	-
	CONTRACTUAL SERVICES	8,615	13,364	6,600	1,191	1,550
	COMMODITIES					
10-14-53009	Postage	-	-	-	-	-
10-14-53010	Office Supplies	52	65	50	-	50
10-14-53011	Specific Use Supplies	-	-	-	-	-
10-14-53045	Small Tools & Equipment	240	251	200	242	200
10-14-53099	Other Commodities	-	-	-	-	-
	COMMODITIES	292	316	250	242	250
	CAPITAL OUTLAY					
10-14-54099	Capital Outlay	-	-	-	-	-
	CAPITAL OUTLAY	-	-	-	-	-
Total	Planning & Development-GF	46,482	53,128	48,074	42,657	44,578

NOTES

- 10-14-51010 Salaries & wages .60 of salary range
- 10-14-52050 Utilities Costs associated with utilities for maintaining office at Old Town
- 10-14-52099 Other Contractual





LIBRARY 10-19						
Library		2021-21	2022-22	2023-23	2023-23	2024-24
Account Number	Account Title	2021	2022	2023	2023	2024 Budget
EXPENDITURES	PERSONAL SERVICES	Actual	Actual	Budgeted	Estimated	Proposed
10-19-51010	Salaries & Wages--Regular	83,745	95,518	134,959	120,000	114,984
10-19-51011	Salaries/Wages--Part Time	-	4,630	-	-	-
10-19-51013	Salaries & Wages--Overtime	58	135	-	79	-
10-19-51020	FICA	5,810	7,054	10,324	9,180	8,796
10-19-51022	W.C./Unemployment/COBRA	728	490	849	849	1,245
10-19-51030	Retirement	4,089	3,021	5,145	4,000	4,904
10-19-51040	Health/Dental/Vision/Life Ins	19,888	27,064	36,009	25,000	22,207
	PERSONAL SERVICES	114,318	137,913	187,286	159,108	152,136
	CONTRACTUAL SERVICES					
10-19-52014	Employment Testing Fee	45	205	45	55	55
10-19-52017	Bank Fees	1,377	-	200	-	-
10-19-52029	Other Professional Services	810	1,754	1,500	1,475	1,475
10-19-52030	Advertising/Legal Notices	(154)	292	300	-	75
10-19-52040	Property & Liability Insurance	-	998	-	636	-
10-19-52050	Utilities	7,069	8,106	7,200	7,200	7,200
10-19-52070	Dues & Subscriptions	4,487	4,684	5,500	5,000	5,450
10-19-52071	Travel/Mileage/Meals/Lodging	134	281	500	264	400
10-19-52080	Repair & Maintenance--Buildings	371	623	1,000	1,700	1,000
10-19-52091	Contingency--From Donations	1,097	91	1,000	-	1,000
10-19-52099	Other Contractual Services	1,273	1,922	1,700	1,776	1,530
	CONTRACTUAL SERVICES	16,508	18,955	18,945	18,105	18,185
	COMMODITIES					
10-19-53009	Postage	115	289	250	200	200
10-19-53010	Office Supplies	2,913	2,936	2,900	2,600	6,800
10-19-53012	Program Supplies	376	516	1,500	1,500	1,450
10-19-53015	Grant--Teen Programs	-	-	-	-	-
10-19-53020	Books--New	8,938	7,332	8,000	8,000	8,000
10-19-53021	Books--Replacement	-	105	50	30	50
10-19-53022	DVD Purchases	457	336	1,000	500	700
10-19-53099	Other Commodities	13,258	11,857	5,000	11,000	4,500
	COMMODITIES	26,057	23,370	18,700	23,830	21,700
	CAPITAL OUTLAY					
10-19-54011	Buildings & Improvements	19,826	-	-	-	-
10-19-54013	Equipment	-	-	-	-	-
10-19-54099	Other Capital Outlay	-	803	9,000	5,474	-
	CAPITAL OUTLAY	19,826	803	9,000	5,474	-
Total	Library-GF	176,709	181,041	233,931	206,517	192,021

NOTES

10-19-51010	Salaries/Wages	2.5 Staff + .065 Custodial
10-19-52015	Testing Fees	Employee Drug Testing
10-19-52017	Bank Fees	Credit Card Transactions (new with Historical Archive)
10-19-52029	Other Professional Services	2 summer performers, Window Painting, Office Works

		2021-21	2022-22	2023-23	2023-23	2024-24
Library		2021	2022	2023	2023	2024 Budget
Account Number	Account Title	Actual	Actual	Budgeted	Estimated	Proposed
10-19-52030	Advertising/Legal Notices	Book sale or Help Wanted ads depending on needs				
10-19-52050	Utilities	City of Burlington, Black Hills, Century Link Magazines, AspenCat, Internet Security, Office 365, Amazon Prime,				
10-19-52070	Dues & Subscriptions	Courier, Cloud Library, REACH, Historical Archive				
10-19-52071	Travel/Mileage/Meals/Lodging	Professional Development Door Maintenance, carpet cleaning, Hermans, A/C Maintenance, Ducts,				
10-19-52080	Repair & Maintenance--Buildi	Hillyard				
10-19-52091	Contingency--From Donations	Plaques, books, memorials				
10-19-52099	Other Contractual Services	Fumigation, fire extinguishers, Xerox Book covering, printer paper, Tables, Includes 3 computers				
10-19-53010	Office Supplies	recommended by REACH Toddler, Classic, Crafts, Summer, Prizes, Games Club, Beyond Books,				
10-19-53012	Program Supplies	Chapter Chat, Life Skills, Tea Time				
10-19-53020	Books--New	New Books, 1000 a month with state grant				
10-19-53021	Books--Replacement	Books only replaced if paid for (buy at 55% sell at 100%), Rarely replace				
10-19-53022	DVD Purchases	New movies				
10-19-53099	Other Commodities	State Grant, SIPA, ESSER Expanded Learning Opportunities Grant				
10-19-54099	Other Capital Outlay	Replace Carpet - 2025				



SOFTBALL/BASEBALL 10-20

		2021-21	2022-22	2023-23	2023-23	2024-24
Softball/Baseball		2021	2022	2023	2023	2024 Budget
Account Number	Account Title	Actual	Actual	Budgeted	Estimated	Proposed
EXPENDITUES						
PERSONAL SERVICES						
10-20-51012	Salaries/Wages--Seasonal	8,910	8,180	15,200	7,600	10,200
10-20-51020	FICA	682	626	1,163	436	1,163
10-20-51022	W.C./Unemployment/COBRA	-	6,357	2,204	6,031	2,186
	PERSONAL SERVICES	9,592	15,163	18,567	14,067	13,549
CONTRACTUAL SERVICES						
10-20-52014	Employment Testing Fees	-	-	-	-	-
10-20-52030	Advertising/Legal Notices	59	-	100	-	-
10-20-52050	Utilities	5,294	5,712	5,000	4,861	4,400
10-20-52070	Dues & Subscriptions	2,025	2,701	3,200	3,212	3,225
10-20-52084	Repair & Maintenance--Other	1,874	1,343	1,000	1,379	1,200
10-20-52091	Contingency--From Donations	-	-	82,500	82,500	-
10-20-52099	Other Contractual Services	3,430	6,936	7,300	8,188	8,000
	CONTRACTUAL SERVICES	12,681	16,691	99,100	100,139	16,825
COMMODITIES						
10-20-53012	Program Supplies	10,353	12,259	9,000	8,914	8,500
10-20-53062	Merchandise for Resale	-	1,300	1,300	768	1,200
10-20-53099	Other Commodities	138	4,044	600	849	850
	COMMODITIES	10,491	17,603	10,900	10,532	10,550
CAPITAL OUTLAY						
10-20-54099	Other Capital Outlay	13,463	7,229	-	3,287	-
	CAPITAL OUTLAY	-	-	-	3,287	-
Total	Softball/Baseball-GF	32,764	49,458	128,567	128,024	40,924

NOTES

10-20-51012	Salaries/Wages – Seasonal	Baseball/Softball Managers, Coaches
10-20-52070	Dues & Subscriptions	League Dues (Cal Ripken, Babe Ruth – Travel Teams)
10-20-52099	Other Contractual	Umpires
10-20-53012	Program Supplies	Practice Equipment, Game Balls, Game Equipment
10-20-53062	Merchandise for Resale	T-shirts for Thunder on the Plains Tournament
10-20-53099	Other Commodities	Cleaning Supplies, Trash bags, Toiletries





COMMUNITY CENTER 10-21

Community Center		2021-21	2022-22	2023-23	2023-23	2024-24
Account Number	Account Title	Actual	Actual	Budgeted	Estimated	Proposed
EXPENDITURES						
PERSONAL SERVICES						
10-21-51010	Salaries & Wages--Regular	59,847	53,482	68,764	68,764	66,908
10-21-51013	Salaries & Wages--Overtime	2,833	5,127	5,209	5,209	5,209
10-21-51014	Salaries & Wages--On-Call	1,600	1,400	1,500	1,700	1,500
10-21-51020	FICA	4,439	4,283	5,260	5,260	5,118
10-21-51022	W.C./Unemployment/COBRA	1,228	863	765	765	986
10-21-51030	Retirement	2,583	2,423	3,438	3,438	3,345
10-21-51040	Health/Dental/Vision/Life Ins	20,003	15,945	21,886	21,886	12,745
	PERSONAL SERVICES	92,533	83,523	106,822	107,022	95,811
CONTRACTUAL SERVICES						
10-21-52014	Employment Testing Fee	88	90	90	-	90
10-21-52017	Bank Fees	2,012	1,451	2,000	1,500	1,500
10-21-52019	Catered Meals	-	-	-	133	-
10-21-52029	Other Professional Services	1,650	1,191	1,900	1,505	1,600
10-21-52030	Advertising/Legal Notices	-	1,317	50	-	-
10-21-52031	Printing	34	(204)	500	-	-
10-21-52040	Property & Liability Insurance	-	232,8400	-	254,6400	-
10-21-52045	Contributions to Others	55	55	55	50	50
10-21-52050	Utilities	22,234	22,141	20,000	22,000	22,000
10-21-52062	Conference/Meeting Expense	205	283	250	350	350
10-21-52070	Dues & Subscriptions	1,412	1,448	1,400	1,773	1,450
10-21-52080	Maintenance & Repair--Build	10,193	4,437	5,000	5,537	5,000
10-21-52084	Repair & Maintenance--Othe	1,703	2,848	1,800	2,344	1,800
10-21-52099	Other Contractual Services	2,388	3,094	2,500	3,006	2,800
	CONTRACTUAL SERVICES	41,974	38,386	35,545	38,453	36,640
COMMODITIES						
10-21-53009	Postage	-	-	50	-	50
10-21-53010	Office Supplies	411	392	500	3,202	2,200
10-21-53047	Fuel - Generator	88	63	150	-	-
10-21-53060	Kitchen Supplies	491	548	500	617	450
10-21-53099	Other Commodities	3,393	2,151	2,000	2,313	2,000
	COMMODITIES	4,382	3,154	3,200	6,132	4,700
CAPITAL OUTLAY						
10-21-54013	Equipment-Capital	-	-	-	-	-
10-21-54099	Other Capital Outlay	12,074	62,740	-	-	30,000
	CAPITAL OUTLAY	12,074	62,740	-	-	30,000
Total	Community/Education Cente	150,963	187,803	145,567	151,607	167,151

NOTES

- 10-21-51010 Salaries/Wages 1.75 staff
- 10-21-52017 Bank Fees Costs associated with card payments
- 10-21-52029 Other Professional Services AlSCO (Mops/Rugs)
- 10-21-52062 Conference/Meeting Expenses Coffee, Tea, Cups, Batteries, Adapters/Cables (IT hookups)

		2021-21	2022-22	2023-23	2023-23	2024-24
Community Center		2021	2022	2023	2023	2024 Budget
Account Number	Account Title	Actual	Actual	Budgeted	Estimated	Proposed
10-21-52070	Dues & Subscriptions			Reach IT licenses, BMI (music license)		
10-21-52080	Maintenance & Repair--Building			Costs associated with maintenance of building		
10-21-52084	Maintenance & Repair--Other			Maintenance of inventory (pipe/drape/tab;es/chairs/etc.)		
10-21-52099	Other Contractual			Arapahoe Fire Protection (monitoring service), Johnson		
10-21-53060	Kitchen Supplies			Cleaning supplies, utensils, small equipment		
				Cleaning Supplies, Trash Bags, Toiletries, Laundry		
10-21-53099	Other Commodities			Detergent, Dish Soap & Sanitizer		



HOUSING AUTHORITY 10-24						
		2021-21	2022-22	2023-23	2023-23	2024-24
HOUSING AUTHORITY		2021	2022	2023	2023	2024 Budget
Account Number	Account Title	Actual	Actual	Budgeted	Estimated	Proposed
EXPENDITURES	PERSONAL SERVICES					
10-24-51010	Salaries & Wages--Regular					96,873
10-24-51011	Salaries & Wages--Part Time					-
10-24-51013	Salaries/Wages--Overtime					-
10-24-51020	FICA					7,411
10-24-51022	W.C./Unemployment/COBRA Ins.					2,763
10-24-51030	Retirement					
10-24-51040	Health/Dental/Vision/Life Ins.					20,828
	PERSONAL SERVICES	-	-	-	-	127,875
EXPENDITURES	CONTRACTUAL SERVICES					
10-24-52040	Property & Liability Insurance					\$36,000.00
10-24-52050	Utilities					
10-24-52099	Other Contractual Services					\$0.00
	CONTRACTUAL SERVICES					36,000
EXPENDITURES	COMMODITIES					
	COMMODITIES	-	-	-	-	-
EXPENDITURES	CAPITAL OUTLAY					
10-24-54011	Building and Improvement					-
	CAPITAL OUTLAY	-	-	-	-	-
Total:	Housing Authority	-	-	-	-	163,875

NOTES:

- 10-24-51010 All Personal Costs wages are reimbursed through revenues in General Fund
- 10-24-52040 Property insurance for city managed buildings
- 10-24-52050 Unpaid resident utility bills are an expenditure to the City
- 10-24-54011 Infrastructure expenses exceeding HUD reimbursements for City managed property (electric, water, sewer)





PARKS 10-25						
Parks		2021-21	2022-22	2023-23	2023-23	2024-24
Account Number	Account Title	2021	2022	2023	2023	2024 Budget
EXPENDITURES	PERSONAL SERVICES	Actual	Actual	Budgeted	Estimated	Proposed
10-25-51010	Salaries & Wages--Regular	96,491	92,539	101,480	110,000	104,076
10-25-51012	Salaries/Wages-Seasonal	13,270	24,009	38,354	13,733	40,544
10-25-51013	Salaries & Wages--Overtime	255	1,109	1,500	3,000	3,068
10-25-51014	Salaries & Wages--On-Call	-	-	-	-	-
10-25-51020	FICA	7,902	8,711	10,697	10,697	11,063
10-25-51022	W.C./Unemployment/COBRA	4,036	5,674	5,700	5,700	15,750
10-25-51030	Retirement	4,764	4,622	5,074	5,074	5,204
10-25-51040	Health/Dental/Vision/Life Ins.	29,651	22,317	28,045	28,045	28,363
	PERSONAL SERVICES	156,369	158,981	190,850	176,249	208,068
	CONTRACTUAL SERVICES					
10-25-52014	Employment Testing Fee	170	135	100	55	110
10-25-52029	Other Professional Services	-	404	250	150	150
10-25-52030	Advertising/Legal Notices	48	275	250	342	300
10-25-52031	Printing	4	-	100	-	-
10-25-52040	Property & Liability Insurance	-	720	-	6,743	-
10-25-52050	Utilities	25,627	27,262	24,000	30,000	27,000
10-25-52070	Dues & Subscriptions	-	408	320	924	600
10-25-52071	Travel/Mileage/Meals/Lodging	-	808	250	-	175
10-25-52080	Repair & Maintenance--Buildin	510	795	1,000	7,482	2,000
10-25-52081	Repair & Maintenance--Vehicle	2,730	4,321	4,500	3,500	3,500
10-25-52083	Repair & Mtnc.--Infrastructure	5,678	3,499	6,000	5,500	5,400
10-25-52099	Other Contractual Services	17,410	18,137	24,000	29,253	21,000
	CONTRACTUAL SERVICES	52,176	56,764	60,770	83,948	60,235
	COMMIDITIES					
10-25-53009	Postage	-	-	-	-	-
10-25-53010	Office Supplies	10	10	-	-	-
10-25-53011	Specific Use Supplies	3,703	5,249	3,500	3,500	3,400
10-25-53030	Flower Supplies	-	-	1,000	-	-
10-25-53041	Chemicals	2,446	3,435	3,500	4,234	4,200
10-25-53043	Parts & Shop Supplies	1,049	632	1,000	750	750
10-25-53045	Small Tools & Equipment	744	553	700	578	600
10-25-53047	Fuel	6,138	7,143	7,000	8,000	7,500
10-25-53099	Other Commodities	929	1,096	750	750	4,000
	COMMIDITIES	15,019	18,118	17,450	17,812	20,450
	CAPITAL OUTLAY					
10-25-54099	Other Capital Outlay	17,279	73,598	-	28,078	-
	CAPITAL OUTLAY	17,279	73,598	-	28,078	-
Total	Parks-GF	240,843	307,460	269,070	306,087	288,753

NOTES

- 10-25-51010 Salaries/Wages 2.25 staff
- 10-25-51012 Salaries/Wages--Seasonal Part Time Summer assistance in Parks
- 10-25-52070 Utilities Costs associated with utilities for park facilities

		2021-21	2022-22	2023-23	2023-23	2024-24
Parks		2021	2022	2023	2023	2024 Budget
Account Number	Account Title	Actual	Actual	Budgeted	Estimated	Proposed
10-25-52080	Repair & Maintenance--Buildin	Repair at Parks Shop facility				
10-25-52099	Other Contractual	Fertilization/Bare ground treatment				
10-25-54099	Other Capital	No capital requests this year				



ACTIVITIES 10-26

		2021-21	2022-22	2023-23	2023-23	2024-24
Activites		2021	2022	2023	2023	2024 Budget
Account Number	Account Title	Actual	Actual	Budgeted	Estimated	Proposed
EXPENDITURES	PERSONAL SERVICES					
10-26-51010	Salaries & Wages--Regular	101,643	114,905	104,388	118,000	106,692
10-26-51011	Salaries/Wages-Part Time	3,967	3,765	9,821	9,821	10,382
10-26-51013	Salaries & Wages--Overtime	117	1,214	1,302	1,302	1,302
10-26-51014	Salaries & Wages--On-Call	-	450	500	500	500
10-26-51020	FICA	7,430	8,646	8,737	9,000	8,956
10-26-51022	W.C./Unemployment/COBRA In	7,081	427	2,179	2,179	1,600
10-26-51030	Retirement	4,755	5,012	5,219	5,500	5,335
10-26-51040	Health/Dental/Vision/Life Ins.	25,554	26,504	28,722	28,722	28,235
	PERSONAL SERVICES	150,546	160,924	160,868	175,024	163,002
	CONTRACTUAL SERVICES					
10-26-52014	Employee Testing Fee	43	211	150	105	110
10-26-52029	Other Professional Services	-	-	500	-	250
10-26-52030	Advertising/Legal Notices	255	202	300	-	150
10-26-52031	Printing	11	-	100	-	-
10-26-52050	Utilities	4,192	4,721	4,200	4,200	4,250
10-26-52070	Dues & Subscriptions	1,251	1,380	1,400	1,487	1,400
10-26-52071	Travel/Mileage/Meals/Lodging	341	288	325	486	450
10-26-52080	Repair & Maintenance--Buildin	395	64	400	240	300
10-26-52081	Repair & Maintenance--Vehicle	143	-	600	275	450
10-26-52091	Contingency from Donations	600	600	1,000	600	2,500
10-26-52099	Other Contractual Services	18,885	25,447	20,000	20,291	19,500
	CONTRACTUAL SERVICES	26,115	32,913	28,975	27,685	29,360
	COMMODITIES					
10-26-53009	Postage	-	14	50	-	-
10-26-53010	Office Supplies	1,190	1,250	1,900	1,900	2,000
10-26-53011	Specific Use Supplies	8,233	7,439	7,900	10,917	8,500
10-26-53012	Program Supplies	16,175	12,145	12,000	15,820	12,500
10-26-53047	Fuel	1,148	1,139	1,000	750	750
10-26-53099	Other Commodities	-	10	50	54	50
	COMMODITIES	26,746	21,998	22,900	29,442	23,800
	CAPITAL OUTLAY					
10-26-54099	Other Capital Outlay	-	-	-	-	-
	CAPITAL OUTLAY	-	-	-	-	-
Total	Activities-GF	203,407	215,835	212,743	232,150	216,162

		2021-21	2022-22	2023-23	2023-23	2024-24
Activites		2021	2022	2023	2023	2024 Budget
Account Number	Account Title	Actual	Actual	Budgeted	Estimated	Proposed

NOTES

ACTIVITIES 10-26

10-26-52010	Salaries/Wages	2 staff				
10-26-52012	Salaries/Wages--Part Time	Part time office assistant				
10-26-52070	Dues & Subscriptions	Reach IT licenses, ASCAP (music license), Zoom Subscription				
10-26-52091	Contingency from donantions	Youth Council scholarships				
10-26-52099	Other Contractual	Xerox machine, Program Instructors (ATA, WGN, BHS sports programs)				
10-26-53011	Specific Use Supplies	Program Specific (Day Camp supplies, Youth Council, etc.)				
10-26-53012	Program Supplies	General Supplies for Multiple Programs (cones, pennies, whistles, etc.)				
10-26-53047	Fuel	Fuel for pick-up				



SWIMMING POOL 10-27

		2021-21	2022-22	2023-23	2023-23	2024-24
Swimming Pool		2021	2022	2023	2023	2024 Budget
Account Number	Account Title	Actual	Actual	Budgeted	Estimated	Proposed
EXPENDITURES	PERSONAL SERVICES					
10-27-51010	Salaries & Wages--Regular	-	-	-	-	-
10-27-51012	Salaries & Wages--Seasonal	32,242	26,861	45,351	43,759	47,951
10-27-51020	FICA	2,467	2,120	3,469	3,348	3,668
10-27-51022	W.C./Unemployment/COBRA In	5,425	4,359	7,714	4,080	4,858
10-27-51030	Retirement	-	-	-	-	-
10-27-51040	Health/Vision/Dental/Life Ins.	-	-	-	-	-
	PERSONAL SERVICES	40,134	33,341	56,534	51,186	56,477
	CONTRACTUAL SERVICES					
10-27-52014	Employment Testing Fee	-	-	120	80	80
10-27-52017	Bank Fees	95	-	-	107	115
10-27-52029	Other Professional Services	-	645	675	645	650
10-27-52030	Advertising/Legal Notices	47	-	100	-	75
10-27-52050	Utilities	17,389	15,865	15,500	16,800	16,500
10-27-52070	Dues & Subscriptions	599	717	675	919	810
10-27-52071	Meals, Travel, Training	330	-	500	619	600
10-27-52080	Repair & Maintenance Blding	1,282	3,817	2,500	2,500	2,500
10-27-52084	Repair & Maintenance--Other	6,157	11,489	5,000	11,786	10,000
10-27-52099	Other Contractual Services	(116)	697	700	1,450	1,450
	CONTRACTUAL SERVICES	25,782	33,230	25,770	34,906	32,780
	COMMODITIES					
10-27-53009	Postage	-	-	-	-	-
10-27-53011	Specific Use Supplies	1,141	1,457	1,500	2,255	1,800
10-27-53041	Chemicals	11,942	6,301	8,000	6,404	6,900
10-27-53062	Merchandise for Resale	3,506	5,549	6,000	6,670	6,800
10-27-53099	Other Commodities	2,058	491	500	705	700
	COMMODITIES	18,647	13,797	16,000	16,034	16,200
	CAPITAL OUTLAY					
10-27-54013	Equipment Capital Outlay	88,346	-	30,000	33,684	-
	CAPITAL OUTLAY	88,346	-	30,000	33,684	-
Total	Swimming Pool-GF	172,909	80,367	128,304	135,810	105,457

SWIMMING POOL 10-27

10-27-51010	Salaries/Wages--Seasonal	1 Man., 2 Asst., 11 lifeguards
10-27-52029	Other Professional Services	CDLE (Amusement Ride Permit for water slide – annual)
10-27-52070	Dues & Subscriptions	Reach IT, Wheniwork.com (schedule for employees)
10-27-52071	Meals, Travel, Training	CPO Training, WSI Training
10-27-52080	Repair & Maint. Building	Refers to actual building at pool
10-27-52084	Repair & Maint. Other	Refers to everything else at the pool and splashpad
10-27-52099	Other Contractual Services	Red Cross Certification Fee (paid to certified instructor)
10-27-53011	Specific Use Supplies	Lifeguard Swimsuits, Whistles, Sun Screen, Training Tools
10-27-53041	Chemicals	Chlorine, Muriatic Acid (includes chemicals for splash park)
10-27-53062	Merchandise for Resale	Concessions
10-27-53099	Other Commodities	Cleaning Supplies, Trash bags, Toiletries





OUTBACK BUS 10-29

Outback Bus		2021-21	2022-22	2023-23	2023-23	2024-24
Account Number	Account Title	2021	2022	2023	2023	2024 Budget
		Actual	Actual	Budgeted	Estimated	Proposed
EXPENDITURES						
PERSONAL SERVICES						
10-29-51010	Salaries & Wages--Regular	-	-	-	-	-
10-29-51011	Salaries & Wages--Part Time	27,505	36,273	40,383	40,383	46,345
10-29-51013	Salaries & Wages--Overtime	-	-	-	-	-
10-29-51020	FICA	2,104	2,115	3,089	3,089	3,545
10-29-51022	W.C./Unemployment/COBRA In	3,136	2,775	3,838	3,838	3,321
10-29-51030	Retirement	-	-	-	-	-
10-29-51040	Health/Dental/Vision/Life Ins.	10,779	9,315	9,387	9,387	9,894
	PERSONAL SERVICES	43,524	50,479	56,697	56,697	63,105
CONTRACTUAL SERVICES						
10-29-52014	Employment Testing Fee	65	65	90	275	110
10-29-52050	Utilities	661	618	650	600	600
10-29-52070	Dues & Subscriptions	-	240	-	440	360
10-29-52081	Repair & Maintenance--Vehicle	3,602	4,841	4,500	7,123	5,000
10-29-52099	Other Contractual Services	-	-	-	-	-
	CONTRACTUAL SERVICES	4,328	5,764	5,240	8,438	6,070
COMMODITIES						
10-29-53011	Specific Use Supplies	250	14	100	100	100
10-29-53047	Fuel	7,069	9,243	8,500	8,500	8,500
10-29-53099	Other Commodities	121	128	125	352	200
	COMMODITIES	7,440	9,385	8,725	8,952	8,800
CAPITAL OUTLAY						
10-29-54099	Other Capital Outlay	-	-	106,105	-	108,153
	CAPITAL OUTLAY	-	-	106,105	-	108,153
Total	Outback Express Bus-GF	55,292	65,628	176,767	74,087	186,128

NOTES

- 10-29-51011 Salaries & Wages--Part Time Wages for 2 part time drivers
- 10-28-52081 Repair & Maintenance--Vehicle Tires, servicing, parts and supplies
- 10-28-54099 Other Capital Outlay Costs for new bus, .20 City, .80 ECOG funded





POLICE 10-30

		2021-21	2022-22	2023-23	2023-23	2024-24
Police		2021	2022	2023	2023	2024 Budget
Account Number	Account Title	Actual	Actual	Budgeted	Estimated	Proposed
EXPENDITURES	PERSONAL SERVICES					
10-30-51010	Salaries & Wages--Regular	362,201	355,631	508,169	450,000	564,147
10-30-51013	Salaries & Wages--Overtime	16,063	11,206	26,000	16,000	26,000
10-30-51014	Salaries & Wages--Shift Differen	-	-	-	-	10,000
10-30-51015	Animal Control Officer	-	-	-	-	-
10-30-51020	FICA	28,127	26,509	40,864	35,000	45,146
10-30-51022	W.C./Unemployment/COBRA I	15,112	17,757	18,885	18,885	23,283
10-30-51030	Retirement	7,626	12,608	25,408	25,408	28,207
10-30-51040	Health/Dental/Vision/Life Ins.	74,410	83,582	117,459	117,459	124,012
	PERSONAL SERVICES	503,540	507,294	736,785	662,752	820,795
	CONTRACTUAL SERVICES					
10-30-52014	Employment Testing Fee	913	1,070	1,100	1,400	1,650
10-30-52017	Bank Fees	460	734	500	500	400
10-30-52018	Lab Fees	296	824	1,500	750	1,000
10-30-52020	Animal Services	2,038	2,901	10,000	4,000	4,000
10-30-52023	Dispatcher Fees	50,000	50,000	50,000	50,000	50,000
10-30-52029	Other Professional Services	1,015	925	3,300	3,000	3,000
10-30-52030	Advertising/Legal Notices	105	90	500	200	300
10-30-52031	Printing	119	472	500	300	300
10-30-52040	Property & Liability Insurance	-	1,193	-	1,347	1,100
10-30-52050	Utilities	19,936	16,443	15,000	17,500	17,000
10-30-52061	Code Enforcement Expenses	460	180	2,500	1,600	2,500
10-30-52070	Dues & Subscriptions	5,947	5,803	12,300	6,000	12,300
10-30-52071	Travel/Mileage/Meals/Lodging	15,594	3,676	23,000	5,000	22,500
10-30-52080	Repair & Maintenance--Buildin	4,256	17,964	15,000	15,000	5,000
10-30-52081	Repair & Maintenance--Vehicle	5,131	4,350	6,000	6,000	8,000
10-30-52084	Repair & Maintenance--Other	-	323	500	400	500
10-30-52099	Other Contractual Services	21,052	32,346	20,000	20,000	26,600
	CONTRACTUAL SERVICES	127,321	139,295	161,700	132,998	156,150
	COMMODITIES					
10-30-53009	Postage	291	195	150	250	250
10-30-53010	Office Supplies	2,850	3,220	3,000	2,250	2,900
10-30-53011	Specific Use Supplies	5,944	3,332	5,000	6,000	6,000
10-30-53045	Small Tools & Equipment	4,894	498	750	750	775
10-30-53047	Fuel	14,069	16,371	20,000	13,000	20,000
10-30-53099	Other Commodities	954	4,989	2,500	500	4,900
	COMMODITIES	29,001	28,605	31,400	22,750	34,825
	CAPITAL OUTLAY					
10-30-54013	Equipment	17,836	4,428	7,000	7,000	13,000
10-30-54099	Other Capital Outlay	46,260	-	20,000	23,000	-
	CAPITAL OUTLAY	64,096	4,428	27,000	30,000	13,000
	DEBT SERVICES					
10-30-58030	Lease--Principal	-	-	-	-	99,640
10-30-58031	Lease--Interest	-	-	-	-	-

		2021-21	2022-22	2023-23	2023-23	2024-24
Police		2021	2022	2023	2023	2024 Budget
Account Number	Account Title	Actual	Actual	Budgeted	Estimated	Proposed
	DEBT SERVICES	-	-	-	-	99,640
Total	Police-GF	723,956	679,622	956,885	848,500	1,124,410

NOTES

10-30-51010	Salary & Wages--Regular	Assumes 8 sworn officers, .75 Records Clerk, Neighborhood Serv. Officer
10-30-51013	Salary & Wages--Overtime	OT costs associated with call-out and holiday pay
10-30-52020	Animal Services	Costs associated with maintaining dog pound and vet servies
10-30-52023	Dispatcher Fees	.5 costs for dispatch service agreement
10-30-52061	Code Enforcement Expenses	Expenses for property abatement - reimbursed through courts
10-30-52070	Dues & Subscriptions	Alert Sam, Lexipol, CACP, Camera Storage (4200), E-Citation (1800)
10-30-52071	Travel/Mileage/Meals/Lodging	Expenses for travel to training, Transports, Training expenses new officers
10-30-52080	Repair & Maintenance--Buildin	Costs associated with repair/Maint/improvements at facilities
10-30-52099	Other Contractual	Office 365, Lexipol, E-Force, Copier lease, Pest control, Radio maint
10-30-53011	Specific Use Supplies	Books, Uniforms, Citations, ammunition, etc
10-30-54013	Capital Equipment	Computer system upgrades, equipment needs for new officers
10-30-54099	Other Capital	
10-40-51030	Debt Services	3 yr Lease of three patrol vehicles, fully equipped with radar



FIRE 10-31						
Fire		2021-21	2022-22	2023-23	2023-23	2024-24
Account Number	Account Title	2021	2022	2023	2023	2024 Budget
		Actual	Actual	Budgeted	Estimated	Proposed
EXPENDITURES	CONTRACTUAL SERVICES					
10-31-52050	Utilities	5,073	4,580	4,400	4,400	4,400
10-31-52055	Rental Property Expenses	-	-	-	-	-
10-31-53011	Specific Use Supplies	54,000	15,000	17,250	17,250	17,250
10-31-53050	Fireworks	12,500	15,000	15,000	15,000	15,000
	CONTRACTUAL SERVICES	71,573	34,580	36,650	36,650	36,650
Total	Fire-GF	71,573	34,580	36,650	36,650	36,650

NOTES

10-31-53011	Specific Use Supplies	Re-imbusement for personal protective gear
10-31-53050	Fireworks	Annual costs for purchase of fireworks





STREETS 10-40

		2021-21	2022-22	2023-23	2023-23	2024-24
Streets		2021	2022	2023	2023	2024 Budget
Account Number	Account Title	Actual	Actual	Budgeted	Estimated	Proposed
EXPENDITURES PERSONAL SERVICES						
10-40-51010	Salaries & Wages-- Regular	161,436	199,493	212,324	200,000	221,234
10-40-51013	Salaries & Wages-- Overtime	854	3,952	5,745	6,000	5,745
10-40-51014	Salaries & Wages-- On-Call	-	-	1,000	-	1,000
10-40-51020	FICA	11,418	14,530	16,682	14,000	17,364
10-40-51022	W.C./Unemployment/COBRA In	9,767	14,736	16,348	15,325	15,324
10-40-51030	Retirement	8,025	8,320	9,618	8,500	9,918
10-40-51040	Health/Dental/Vision/Life Ins.	41,532	47,876	50,922	48,000	43,130
	PERSONAL SERVICES	233,033	288,906	312,639	291,825	313,715
CONTRACTUAL SERVICES						
10-40-52014	Employment Testing Fee	85	45	135	110	110
10-40-52022	Trash Tipping Fees	4,490	5,150	4,500	4,500	4,800
10-40-52029	Other Professional Services	-	511	1,000	1,000	750
10-40-52030	Advertising/Legal Notices	-	261	300	700	700
10-40-52031	Printing	4	-	-	-	-
10-40-52040	Property & Liability Insurance	2,000	-	-	-	-
10-40-52050	Utilities	5,424	6,662	6,500	6,500	6,500
10-40-52070	Dues & Subscriptions	683	1,267	1,200	1,776	1,500
10-40-52071	Travel/Mileage/Meals/Lodging	-	808	500	500	650
10-40-52080	Repair & Maintenance--Buildin	431	941	3,000	3,000	2,900
10-40-52081	Repair & Maintenance--Vehicle	16,943	20,089	22,000	30,000	29,000
10-40-52083	Repair & Mtnc.--Infrastructure	96,471	36,896	100,000	100,000	100,000
10-40-52089	Major Maintenance Projects	-	-	-	-	-
10-40-52099	Other Contractual Services	1,546	20,592	17,500	27,814	29,500
	CONTRACTUAL SERVICES	128,077	92,422	156,635	175,900	176,410
COMMODITIES						
10-40-53009	Postage	-	-	-	-	-
10-40-53010	Office Supplies	18	2,644	7,000	4,500	4,000
10-40-53011	Specific Use Supplies	4,159	2,981	3,500	3,000	3,000
10-40-53043	Parts & Shop Supplies	(1,831)	2,513	2,800	2,750	2,750
10-40-53045	Small Tools & Equipment	1,514	2,157	3,000	2,500	2,500
10-40-53047	Fuel	5,035	7,549	7,500	15,000	14,000
10-40-53099	Other Commodities	287	296	350	500	500
	COMMODITIES	9,182	18,141	24,150	28,250	26,750
CAPITAL OUTLAY						
10-40-54011	Capital- Building	528	-	-	-	-
10-40-54022	Capital Imprvt--Construct	-	2,251	750,000	823,421	850,000
10-40-54099	Other Capital Outlay	83,082	3,333	40,000	40,000	71,088
	CAPITAL OUTLAY	83,610	5,585	790,000	863,421	921,088
DEBT SERVICES						
10-40-58030	2021 Backhoe L.P. Pymt	1,576	4,030	4,773	4,773	4,773
10-40-58031	2021 Wheel Loader L.P. Pymt	2,519	6,529	7,558	8,141	8,141
10-40-58032	Interest Expense - 2021 Lease P	-	1,838	-	-	-
	DEBT SERVICES	4,096	10,559	12,332	12,914	12,914

		2021-21	2022-22	2023-23	2023-23	2024-24
Streets		2021	2022	2023	2023	2024 Budget
Account Number	Account Title	Actual	Actual	Budgeted	Estimated	Proposed
Total	Streets-GF	457,996	415,612	1,295,756	1,372,310	1,450,877

NOTES

10-40-52010	Salaries/Wages	4 Staff
10-40-52022	Trash Tipping Fees	Alley Clean up costs
10-40-52070	Dues & Subscriptions	Cyber Security protection, CDW
10-40-52081	Repair & Maintenance-- Vehicle/equipment Repair & Maintenance--	Costs associated with the repair and maintenance of vehicles and heavy equipment. Loaders, Trucks, Sweepers, etc
10-40-52083	Infrastructure	Costs associated with cold patch, hot mix, concrete, etc
10-40-52099	Other Contractual	Costs associated with snow removal and CDL testing
10-40-53011	Specific Use Supplies	supplies specific to street repair and maintenance
10-40-53043	Parts & Shop Supplies	Parts and supplies needed for basic equipment repair or maint. 750K Street improvement project, 100K Concrete for street
10-40-54022	Capital--Construction	improvement projects
10-40-54099	Other Capital Outlay	Lease of Street Sweeper -4 yr lease to own



CONSERVATION TRUST SUMMARY

		2021-21	2022-22	2023-23	2023-23	2024-24
		2021	2022	2023	2023	2024 Budget
Account Number	Account Title	Actual	Actual	Budgeted	Estimated	Proposed
	Beginning Fund Balance	263,198	269,052	163,661	163,661	125,713
Total Revenues		38,552	40,530	35,025	35,012	35,012
Total Expenditures		32,697	145,921	47,540	72,960	40,000
Fund Balance		269,052	163,661	151,146	125,713	120,725





CONSERVATION TRUST REVENUE SUMMARY						
		2021-21	2022-22	2023-23	2023-23	2024-24
Conservation Trust Revenue		2021	2022	2023	2023	2024 Budget
Account Number	Account Title	Actual	Actual	Budgeted	Estimated	Proposed
21-25-42025	CTF Funds--Lottery Proceeds	38,525	40,505	35,000	35,000	35,000
21-25-47012	Federal Grant--ARPA	-	-	-	-	-
21-25-48010	Interest Earned	26	25	25	12	12
Total Revenue	Conservation Trust	38,552	40,530	35,025	35,012	35,012

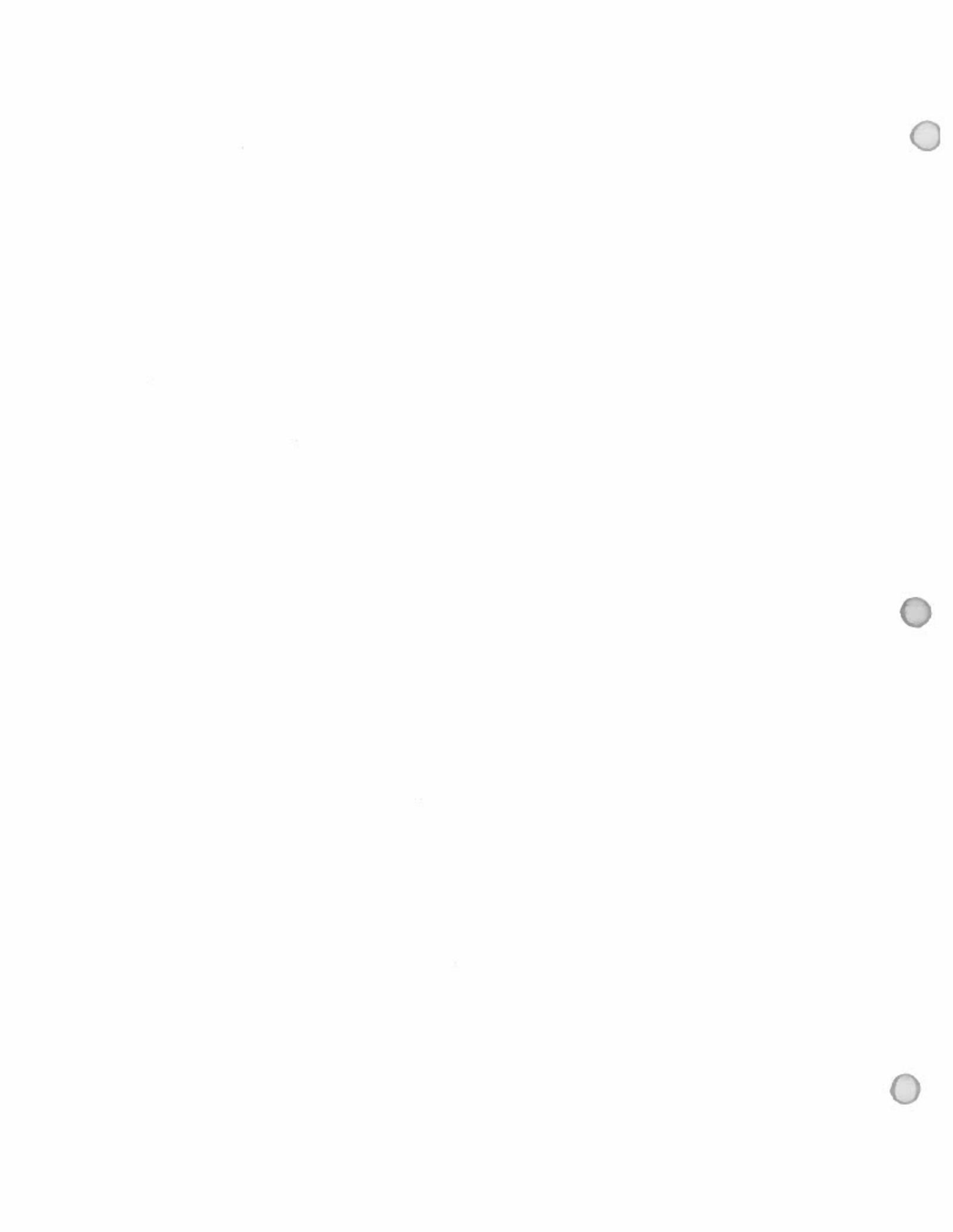




CONSERVATION TRUST EXPENDITURE SUMMARY						
		2021-21	2022-22	2023-23	2023-23	2024-24
Conservation Trust		2021	2022	2023	2023	2024 Budget
Account Number	Account Title	Actual	Actual	Budgeted	Estimated	Proposed
21-25-52084	Repair & Maintenance-Other	-	-	-	-	-
21-25-52099	Other Contractual Services	46	36	40	3	-
21-25-54099	Other Capital Outlay	32,651	145,885	47,500	72,957	40,000
Total	Conservation Trust-GF	32,697	145,921	47,540	72,960	40,000

NOTES

21-25-54099 Other Capital Outlay 30K Pool rehabilitation, 10K Infield groomer for baseball/softball fields





TOURISM & PROMOTONAL FUND SUMMARY

		2021-21	2022-22	2023-23	2023-23	2024-24
		2021	2022	2023	2023	2024 Budget
Account Number	Account Title	Actual	Actual	Budgeted	Estimated	Proposed
	Beginning Fund Balance	47,527	144,943	162,316	165,915	150,202
Revenues						
	Administration	224,766	242,237	230,000	260,463	250,000
	Community Center	16,606	20,033	25,000	28,864	28,800
	VA Clinic	20,184	19,679	20,105	30,554	20,105
	Welcome Center	105,000	105,000	105,000	112,500	120,000
	Activities	-	-	-	-	-
	Old Town	343,468	353,124	317,600	317,800	327,600
	Transfer In	68,063	69,291	69,606	69,606	76,101
	Total Revenues	778,086	809,364	767,311	819,788	822,606
Expenditures						
	Community Center	19,186	21,044	24,100	29,625	28,400
	VA Clinic	24,790	19,522	19,700	30,539	19,500
	Welcome Center	110,077	92,874	99,385	96,563	94,231
	Old Town	526,617	658,857	620,527	678,774	676,478
	Total Expenditures	680,670	792,297	763,712	835,501	818,609
	Fund Balance	144,943	162,316	165,915	150,202	154,199





TOURISM & PROMOTIONAL FUND REVENUES

		2021-21	2022-22	2023-23	2023-23	2024-24
TP-Revenue		2021	2022	2023	2023	2024 Budget
Account Number	Account Title	Actual	Actual	Budgeted	Estimated	Proposed
28-10-41042	Lodging Tax	224,373	242,237	230,000	260,000	250,000
28-10-41043	Delinquent Lodging Taxes	-	-	-	283	-
28-10-41160	REIMBURSEMENTS	-	-	-	-	-
28-10-44015	Outback Arts Council	-	-	-	-	-
28-10-44044	Carousel	393	-	-	181	-
28-10-46090	Other Miscellaneous Revenue	-	-	-	-	-
28-10-47050	Donations Received	-	-	-	-	-
28-10-48010	Interest Earned	-	-	-	-	-
28-10-48070	Sale of Assets	-	-	-	-	-
28-10-49028	Transfer from Electric Fund	-	-	-	-	-
28-21-44041	Catered Meals	-	-	-	-	-
28-21-44045	Vendor Activity Fees	-	-	-	-	-
28-21-44050	Rental Income	16,606	20,033	25,000	28,864	28,800
28-22-44050	Rental Income--VA Clinic	15,184	14,679	15,105	25,554	15,105
28-22-47050	Donations Received	5,000	5,000	5,000	5,000	5,000
28-23-44015	Administrative Service Fees	105,000	105,000	105,000	112,500	120,000
28-28-44035	Gate Fees/Season Passes	36,278	33,520	37,550	35,500	37,500
28-28-44041	Catered Meals	399	3,030	4,550	5,661	5,800
28-28-44042	Gift Shop Sales	174,695	178,447	185,050	185,050	190,000
28-28-44043	Concession Sales	13,529	11,265	15,050	13,500	14,000
28-28-44044	Special Event Revenue	20,645	23,616	15,050	15,789	20,000
28-28-44045	Vender Activity Fee	-	-	-	-	-
28-28-44046	Gift Certificate Sales	649	558	300	300	300
28-28-44050	Rental Income	32,175	23,865	30,000	30,000	30,000
28-28-47010	State Grant	-	-	-	-	-
28-28-47012	Federal Grant--ARPA	37,883	31,588	-	-	-
28-28-47030	Other Grants	-	-	-	-	-
28-28-47050	Donations Received	27,214	47,235	30,050	32,000	30,000
28-52-44015	Interfund Transfer - Electric	44,790	44,936	45,431	45,431	49,051
28-53-44015	Interfund Transfer - Water	17,802	18,145	18,425	18,425	21,300
28-55-44015	Interfund Transfer - Solid Waste	5,471	6,210	5,750	5,750	5,750
Total Revenues	Tourism Promotional Fund	710,023	809,364	767,311	819,788	822,606





TOURISM & PROMOTIONAL FUND-COMMUNITY CENTER

		2021-21	2022-22	2023-23	2023-23	2024-24
Community Center-TP		2021	2022	2023	2023	2024 Budget
Account Number	Account Title	Actual	Actual	Budgeted	Estimated	Proposed
EXPENDITURES CONTRACTUAL SERVICES/COMMODITIES						
28-21-52019	Catered Meals	12,198	15,447	17,500	22,176	22,000
28-21-52062	Conference/Meeting Expenses	1,370	1,287	1,300	3,359	1,300
28-21-52080	Repair & Maintenance--Buildin	5,224	4,096	5,000	3,826	4,900
28-21-53060	Kitchen Supplies	393	215	300	264	200
	CONTRACTUAL SERVICES/CON	19,186	21,044	24,100	29,625	28,400
Total	Community/Education Center	19,186	21,044	24,100	29,625	28,400

NOTES

All expenditure are from the No-Till Conference





TOURISM & PROMOTIONAL FUND-VA

		2021-21	2022-22	2023-23	2023-23	2024-24
		2021	2022	2023	2023	2024 Budget
VA Clinic-TP	Account Title	Actual	Actual	Budgeted	Estimated	Proposed
EXPENDITURES	CONTRACTUAL SERVICES/COMMODITIES					
28-22-52012	Administrative Fee Expense	-	-	-	-	-
28-22-52029	Other Professional Services	9600	9600	9600	9600	9600
28-22-52040	Property & Liability Insurance	-	552	-	352	-
28-22-52050	Utilities	6,724	7,067	6,500	6,500	6,800
28-22-52080	Repair & Maintenance--Buildin	7,850	1,666	3,000	13,439	2,500
28-22-52099	Other Contractual Services	616	636	600	648	600
28-22-53099	Other Commodities	-	-	-	-	-
	CONTRACTUAL SERVICES/COM	24,790	19,522	19,700	30,539	19,500
Total	VA Clinic-TP	24,790	19,522	19,700	30,539	19,500

NOTES

28-22-52012 Other Professional Services Cleaning--Contractual





TOURISM & PROMOTIONAL FUND-WELCOME CENTER

		2021-21	2022-22	2023-23	2023-23	2024-24
Welcome Center-TP		2021	2022	2023	2023	2024 Budget
Account Number	Account Title	Actual	Actual	Budgeted	Estimated	Proposed
EXPENDITURES						
PERSONAL SERVICES						
28-23-51010	Salaries & Wages--Regular	37,825	38,595	39,812	39,812	40,511
28-23-51013	Salaries & Wages--Overtime	34	183	300	128	1,935
28-23-51014	Salaries & Wages--On-Call	-	-	-	-	-
28-23-51020	FICA	2,687	2,966	3,194	3,194	3,247
28-23-51022	W.C./Unemployment/COBRA In	1,804	-	1,036	1,036	1,502
28-23-51030	Retirement	1,871	1,928	1,991	1,991	2,026
28-23-51040	Health/Dental/Vision/Life Ins.	9,178	7,388	11,152	11,152	7,810
	PERSONAL SERVICES	53,400	51,060	57,485	57,313	57,031
CONTRACTUAL SERVICES						
28-23-52029	Other Professional Services	12,900	12,900	12,900	12,900	12,900
28-23-52050	Utilities	15,846	16,245	14,500	14,300	14,300
28-23-52080	Repair & Maintenance--Buildin	9,690	6,145	6,500	6,200	4,000
28-23-52081	Repair & Maintenance--Vehicle	1,025	59	1,000	750	800
28-23-52084	Repair & Maintenance--Other	-	469	-	-	-
28-23-52099	Other Contractual Services	471	422	500	500	500
	CONTRACTUAL SERVICES	39,933	36,240	35,400	34,650	32,500
COMMODITIES						
28-23-53030	Flower Supplies	-	-	1,000	-	-
28-23-53047	Fuel	1,778	2,682	2,500	2,100	2,200
28-23-53099	Other Commodities	2,297	2,892	3,000	2,500	2,500
	COMMODITIES	4,075	5,574	6,500	4,600	4,700
CAPITAL OUTLAY						
28-23-54099	Other Capital Outlay	12,669	-	-	-	-
	CAPITAL OUTLAY	12,669	-	-	-	-
Total	Welcome Center-TP	110,077	92,874	99,385	96,563	94,231

NOTES

- 28-23-51010 Salaries & Wages--Regular .75 of Maintenance Worker
- 28-23-52029 Other Professional Cleaning Service
- 28-23-52029 Repair & Maintenance--Buildin Costs associated with maintenance and repair to Welcome Center
- 28-23-53099 Other Commodities Cleaning supplies





TOURISM & PROMOTIONAL FUND-OLDTOWN						
Old Town-TP		2021-21	2022-22	2023-23	2023-23	2024-24
Account Number	Account Title	2021	2022	2023	2023	2024 Budget
EXPENDITURES	PERSONAL SERVICES	Actual	Actual	Budgeted	Estimated	Proposed
28-28-51010	Salaries & Wages--Regular	123,930	139,403	177,278	177,278	181,910
28-28-51011	Salaries/Wages--Part-time	23,681	26,954	36,933	36,933	39,047
28-28-51013	Salaries & Wages--Overtime	395	1,408	1,320	1,964	1,320
28-28-51014	Salaries & Wages--On-Call	-	-	-	-	-
28-28-51020	FICA	11,310	12,789	16,484	16,484	17,004
28-28-51022	W.C./Unemployment/COBRA I	4,309	5,828	8,927	8,927	13,547
28-28-51030	Retirement	5,679	5,177	8,864	8,864	9,096
28-28-51040	Health/Dental/Vision/Life Ins.	22,202	17,112	32,871	23,000	32,769
	PERSONAL SERVICES	191,505	208,671	282,677	273,450	294,693
	CONTRACTUAL SERVICES					
28-28-52014	Employment Testing Fee	148	167	150	215	215
28-28-52015	Consignment Fees	53,348	41,949	36,000	26,937	27,000
28-28-52017	Bank Fees	4,625	6,047	5,000	5,130	4,900
28-28-52019	Catering Fees	964	3,459	4,500	4,049	4,100
28-28-52021	Performer's Fees	-	5	-	-	-
28-28-52028	OP/Prog Exps Fr Donations	19,905	35,084	-	32,014	27,000
28-28-52029	Other Professional Services	30	147	150	150	150
28-28-52030	Advertising/Legal Notices	23,320	38,834	34,000	30,000	30,000
28-28-52031	Printing	214	2,488	500	2,842	2,500
28-28-52040	Property & Liability Insurance	-	13,044	-	8,765	-
28-28-52046	Community Relations	42,597	41,562	47,000	44,200	45,000
28-28-52050	Utilities	33,372	40,994	38,000	38,000	38,000
28-28-52070	Dues & Subscriptions	2,001	2,360	1,700	2,976	2,250
28-28-52071	Travel/Mileage/Meals/Lodging	829	2,466	1,750	1,500	1,500
28-28-52080	Repair & Maintenance--Buildin	19,410	18,923	18,000	22,598	17,950
28-28-52081	Repair & Maintenance--Vehicle	562	333	400	350	375
28-28-52084	Repair & Maintenance--Other	-	-	-	-	-
28-28-52085	Repair & Maintenance--Carous	-	-	-	-	-
28-28-52099	Other Contractual	3,879	4,944	7,500	4,500	4,500
	CONTRACTUAL SERVICES	205,202	252,806	194,650	224,227	205,440
	COMMODITIES					
28-28-53009	Postage	-	486	300	500	500
28-28-53010	Office Supplies	4,503	2,408	3,200	3,500	2,690
28-28-53011	Specific Use Supplies	699	2,091	1,500	1,650	1,475
28-28-53012	Program Supplies	2,267	2,584	3,000	3,093	3,000
28-28-53013	Special Event Expenditure	8,666	15,449	5,500	6,266	5,500
28-28-53045	Small Tools & Equipment	49	214	200	200	180
28-28-53046	Furnishings & Fixtures	787	616	500	2,138	500
28-28-53047	Fuel	739	1,387	1,250	1,000	1,000
28-28-53061	Museum Exhibits	612	1,361	1,750	1,750	500
28-28-53062	Merchandise for Resale	74,823	112,433	90,000	125,000	110,000
28-28-53099	Other Commodities	1,469	-	-	-	-
	COMMODITIES	94,615	139,028	107,200	145,097	125,345
	CAPITAL OUTLAY					
28-28-54011	Building & Improvements	-	-	-	-	-

		2021-21	2022-22	2023-23	2023-23	2024-24
Old Town-TP		2021	2022	2023	2023	2024 Budget
Account Number	Account Title	Actual	Actual	Budgeted	Estimated	Proposed
28-28-54028	Cap'l Impvt/EQ Exp Fr Donatio	20,800	5,668	20,000	20,000	27,000
28-28-54099	Other Capital Outlay	14,496	52,683	16,000	16,000	24,000
	CAPITAL OUTLAY	35,296	58,352	36,000	36,000	51,000
Total	Old Town-TP	526,617	658,857	620,527	678,774	676,478

NOTES

28-28-52011	Salaries/Wages	4 staff
28-28-52012	Salaries/Wages--Part Time	Seasonal Employees, Gunfighters, Can-Can etc.
28-28-52015	Consignment Fes	Costs paid to consigners for product sold
28-28-52017	Bank Fees	Costs associated with CC sales
28-28-52028	OP/Prog Exp from Donations	Special Event expenses utilizing donated funds
28-28-52080	Repair&Maint--Building	Replace flooring Honor Hall
28-28-52099	Other Contractual	ADT Security Services, Xerox Lease, Pest control
28-28-53010	Office Supplies	Replace Maintenance Shop laptop
28-28-53012	Program Supplies	Ammo/costumes for shows
28-28-53013	Special Event Expenditures	Event supplies
28-28-53062	Merchandise for Resale	Items for sale purchased with City Funds
28-28-54028	Cap'l Impvt/EQ Exp Fr Donatio	Projects and exhibit upgrades through EZ Fund Donantions
28-28-54099	Other Capital Outlay	Replacement of HVAC system at Barn



ELECTRIC SUMMARY						
		2021-21	2022-22	2023-23	2023-23	2024-24
		2021	2022	2023	2023	2024 Budget
Account Number	Account Title	Actual	Actual	Budgeted	Estimated	Proposed
	Beginning Fund Balance	5,667,652	5,450,473	6,104,190	6,104,190	6,104,190
Revenues	Administration	4,837,784	4,658,670	4,543,100	4,618,095	4,905,100
Total Revenues		4,837,784	4,658,670	4,543,100	4,618,095	4,905,100
Expenditures	Administration	883,412	877,578	679,284	682,461	827,019
	Energy	3,071,011	2,716,093	2,763,219	2,847,178	2,781,821
	Distribution	481,194	285,805	823,926	606,439	855,065
	Other Capital Outlay	-	-	-	-	-
Total Expenditures		4,435,616	3,879,476	4,266,429	4,136,078	4,463,905
Fund Balance		6,069,820	6,104,190	6,380,861	6,586,207	6,545,385





ELECTRIC REVENUES

		2021-21	2022-22	2023-23	2023-23	2024-24
Electric Revenue		2021	2022	2023	2023	2024 Budget
Account Number	Account Title	Actual	Actual	Budgeted	Estimated	Proposed
52-10-44060	Energy Sales--General	4,429,511	4,388,808	4,400,000	4,400,000	4,659,600
52-10-44063	Fuel Surcharges	341,314	111,777	50,000	50,000	75,000
52-10-44064	Utility Connection Fees	8,030	7,940	6,000	8,310	8,000
52-10-44090	Sales--Other	-	-	100	-	-
52-10-44099	Sales Tax Vendor Fee	2,669	2,931	2,500	2,592	2,500
52-10-45050	Penalties/Late Fees	32,817	47,604	45,000	45,000	45,000
52-10-46010	INSURANCE CLAIM REIMBURSE	-	-	-	-	-
52-10-46090	Other Miscellaneous Revenue	19,019	55,944	20,000	550	20,000
52-10-47010	State Grants	-	-	-	-	-
52-10-48010	Interest Earned	4,425	14,317	4,500	108,144	80,000
52-10-48050	Tap Fees	-	29,349	15,000	3,500	15,000
52-10-48070	Gain (Loss) on Sale of Assets	-	-	-	-	-
Total Revenue	Electric	4,837,784	4,658,670	4,543,100	4,618,095	4,905,100





ELECTRIC ADMINISTRATION 52-10						
Electric-Admin		2021-21	2022-22	2023-23	2023-23	2024-24
Account Number	Account Title	2021	2022	2023	2023	2024 Budget
		Actual	Actual	Budgeted	Estimated	Proposed
EXPENDITURES	PERSONAL SERVICES					
52-10-51010	Salaries & Wages--Regular	40,639	41,340	44,225	44,225	45,838
52-10-51013	Salaries & Wages--Overtime	1,264	555	540	540	540
52-10-51014	Salaries & Wages--On-Call	345	145	520	520	520
52-10-51020	FICA	2,986	2,948	3,383	3,383	3,507
52-10-51022	W.C./Unemployment/COBRA In	1,984	1,653	2,230	2,230	1,386
52-10-51030	Retirement	2,046	2,092	2,211	2,211	2,292
52-10-51040	Health/Dental/Vision/Life Ins.	12,488	8,638	8,837	8,837	6,248
52-10-51060	Accrued Comp'd Absence Expe	4,186	(2,075)	-	-	-
	PERSONAL SERVICES	65,939	55,295	61,946	61,946	60,331
	CONTRACTUAL SERVICES					
52-10-52012	Administrative Fee Expense	447,900	449,360	454,310	454,310	490,510
52-10-52013	Interfund Transfer - TP	44,790	44,936	45,431	45,431	49,051
52-10-52014	Interfund Transfer - Airport	44,790	44,936	68,147	68,147	173,577
52-10-52030	Advertising/Legal Notices	2,638	198	500	500	500
52-10-52050	Utilities	3,954	3,945	4,200	4,200	4,200
52-10-52056	Bad Debt Expense	-	2,075	-	-	-
52-10-52057	Collection Fee	768	167	-	63	200
52-10-52070	Dues & Subscriptions	4,028	2,081	750	1,001	750
52-10-52071	Travel/Mileage/Meals/Lodging	-	38	1,500	1,500	2,500
52-10-52099	Other Contractual Services	45,222	45,331	42,000	45,063	45,000
	CONTRACTUAL SERVICES	594,090	593,067	616,838	620,215	766,288
	COMMODITIES					
52-10-53010	Office Supplies	18	18	250	100	200
52-10-53011	Specific Use Supplies	200	-	250	200	200
	COMMODITIES	218	18	500	300	400
	TRANSFERS					
52-10-54089	Depreciation	223,165	229,198	-	-	-
52-10-59057	Transfer to Airport Fund	-	-	-	-	-
52-10-59028	Tranfer to Tourism and Promo	-	-	-	-	-
	TRANSFERS	223,165	229,198	-	-	-
Total	Administration-Electric	883,412	877,578	679,284	682,461	827,019

NOTES

- 52-10-51010 Salaries & Wages--Regular .1 Supervisor, .5 Public Works Director
- 52-10-52012 Administrative Fee Expense 10% of annual revenues for administrative services
- 52-10-52013 Interfund Transfer--TP 1% annual revenue for Tourism and Promotional
- 52-10-52014 Interfund Transfer--Airport 1.5% annual revenue for Airport
- 52-10-52099 Other Contractual Costs associated with banking and 25000 for dispatch services





ELECTRIC ENERGY 52-52						
Electric-Energy		2021-21	2022-22	2023-23	2023-23	2024-24
Account Number	Account Title	2021	2022	2023	2023	2024 Budget
		Actual	Actual	Budgeted	Estimated	Proposed
EXPENDITURES	PERSONAL SERVICES					
52-52-51010	Salaries & Wages--Regular	87,000	62,917	115,600	100,000	120,394
52-52-51013	Salaries & Wages--Overtime	4,224	2,999	5,400	4,000	5,400
52-52-51014	Salaries & Wages--On-Call	1,206	1,178	2,340	1,800	2,340
52-52-51020	FICA	6,875	4,798	9,257	7,650	9,623
52-52-51022	W.C./Unemployment/COBRA I	1,759	1,653	3,115	3,115	3,637
52-52-51030	Retirement	3,083	2,915	5,780	2,500	6,020
52-52-51040	Health/Dental/Vision/Life Ins.	20,358	13,124	14,627	14,627	20,307
	PERSONAL SERVICES	124,505	89,584	156,119	133,692	167,721
	CONTRACTUAL SERVICES					
52-52-52050	Utilities	2,444	4,795	4,000	7,500	7,500
52-52-52080	Repair & Maintenance--Buildin	-	-	-	-	3,000
52-52-52081	Repair & Maintenance--Vehicle	-	52	1,000	1,000	1,000
52-52-52082	Repair & Mtn.--Plant & Equip.	-	-	500	500	1,000
52-52-52083	Repair & Mtn.--Infrastructure	45	-	100	100	100
52-52-52099	Other Contractual Services	69,041	34,324	100,000	202,936	100,000
	CONTRACTUAL SERVICES	71,531	39,172	105,600	212,036	112,600
	COMMODITIES					
52-52-53009	Postage	1,009	1,167	1,300	1,300	1,300
52-52-53010	Office Supplies	-	-	100	50	100
52-52-53039	Fuel Surcharge	-	-	-	-	-
52-52-53040	Wholesale Energy	2,873,943	2,586,171	2,500,000	2,500,000	2,500,000
52-52-53045	Small Tools & Equipment	22	-	100	100	100
52-52-53047	Fuel	-	-	-	-	-
	COMMODITIES	2,874,975	2,587,337	2,501,500	2,501,450	2,501,500
Total	Energy-Electric	3,071,011	2,716,093	2,763,219	2,847,178	2,781,821

NOTES

- 52-52-51010 Salaries & Wages--Regular .45 Supervisor, .5 Lineman, .5 Apprentice. .5 Apprentice
- 52-52-52099 Other Contractual Costs associated with design and engineering for sub-station expansion
- 52-52-53040 Wholesale Energy Costs for energy purchase from WAPA, NMPP, Xcel





ELECTRIC DISTRIBUTION 52-53						
		2021-21	2022-22	2023-23	2023-23	2024-24
Electric-Distribution		2021	2022	2023	2023	2024 Budget
Account Number	Account Title	Actual	Actual	Budgeted	Estimated	Proposed
EXPENDITURES						
PERSONAL SERVICES						
52-53-51010	Salaries & Wages--Regular	109,516	85,894	139,318	120,000	155,622
52-53-51013	Salaries & Wages--Overtime	4,382	3,369	5,400	4,000	5,400
52-53-51014	Salaries & Wages--On-Call	1,458	1,478	2,340	2,000	2,340
52-53-51020	FICA	8,436	6,406	11,071	9,000	11,477
52-53-51022	W.C./Unemployment/COBRA In	1,759	1,653	4,153	4,153	4,832
52-53-51030	Retirement	4,209	4,075	6,966	3,500	7,231
52-53-51040	Health/Dental/Vision/Life Ins.	26,957	19,880	22,061	21,000	27,979
	PERSONAL SERVICES	156,716	122,754	191,309	163,653	214,881
CONTRACTUAL SERVICES						
52-53-52014	Employment Testing Fee	360	205	135	450	220
52-53-52029	Other Professional Services	-	290	350	200	200
52-53-52031	Printing	8	-	100	100	100
52-53-52040	Property & Liability Insurance	-	641	-	701	250
52-53-52050	Utilities	3,759	6,214	7,200	6,500	6,500
52-53-52070	Dues & Subscriptions	5,579	4,362	5,000	4,000	5,000
52-53-52071	Travel/Mileage/Meals/Lodging	-	349	2,000	1,500	2,000
52-53-52080	Repair & Maintenance--Buildin	2,783	25	3,000	500	2,000
52-53-52081	Repair & Maintenance--Vehicle	8,837	7,862	6,000	8,151	6,000
52-53-52082	Repair & Mtnc.--Plant & Equip.	8,413	7,667	18,000	18,000	20,000
52-53-52083	Repair & Mtnc.--Infrastructure	126,201	7,342	65,000	181,507	90,000
52-53-52084	Repair & Maintenance--Other	867	721	500	200	250
52-53-52099	Other Contractual Services	120,199	96,255	175,000	175,000	10,000
	CONTRACTUAL SERVICES	277,007	131,932	282,285	396,809	142,520
COMMODITIES						
52-53-53009	Postage	47	-	-	-	-
52-53-53010	Office Supplies	11	3,116	2,500	125	2,000
52-53-53011	Specific Use Supplies	26,804	(2,488)	5,000	5,687	5,000
52-53-53043	Parts & Shop Supplies	1,853	2,898	3,000	4,000	4,000
52-53-53045	Small Tools & Equipment	1,547	5,697	5,000	7,500	6,000
52-53-53047	Fuel	16,314	19,771	22,000	15,000	17,000
52-53-53099	Other Commodities	285	396	500	750	750
	COMMODITIES	46,862	29,390	38,000	33,062	34,750
CAPITAL OUTLAY						
52-53-54012	Vehicle	-	-	-	-	-
52-53-54099	Other Capital Outlay	-	-	300,000	-	450,000
	CAPITAL OUTLAY	-	-	300,000	-	450,000
DEBT SERVICES						
52-53-58030	2021 Backhoe L.P. Pymt	246	-	4,773	4,773	4,773
52-53-58031	2021 Wheel Loader L.P. Pymt	363	-	7,558	8,141	8,141
52-53-58032	Interest Exp-2921 Lease Purch	-	1,728	-	-	-
	DEBT SERVICES	609	1,728	12,332	12,914	12,914
Total	Distribution-Electric	481,194	285,805	823,926	606,439	855,065

		2021-21	2022-22	2023-23	2023-23	2024-24
Electric-Distribution		2021	2022	2023	2023	2024 Budget
Account Number	Account Title	Actual	Actual	Budgeted	Estimated	Proposed

NOTES

52-53-51010	Salaries & Wages--Regular	.45 Supervisor, .5 Lineman, .5 Apprentice x 2, .5 meter reader				
52-53-52082	Repair & Maintenance -- Plant and Equipment	Equipment repair, plant repair and maintenance concerns, sub station work				
52-53-52083	Repair & Maintenance -- Infrastructure	Pole/Light replacement costs				
52-53-52099	Other Contractual	Tree Trimming Asphlundt (50000), South circuit design (100K),				
52-53-54099	Other Capital	Up-grade to light plant sub				



WATER/WASTEWATER SUMMARY						
		2021-21	2022-22	2023-23	2023-23	2024-24
		2021	2022	2023	2023	2024 Budget
Account Number	Account Title	Actual	Actual	Budgeted	Estimated	Proposed
	Beginning Fund Balance	2,466,579	2,740,419	3,273,590	3,273,590	3,629,458
Revenues	Administration	4,626	2,253	3,500	42,029	30,250
	Water	1,234,041	1,218,361	1,213,500	1,217,500	1,269,000
	Sewer	592,422	658,078	625,500	655,456	830,750
Total Revenues		1,831,090	1,878,692	1,842,500	1,914,985	2,130,000
Expenditures	Administration	290,466	298,631	310,582	309,531	350,812
	Water	818,308	698,951	982,575	929,880	928,937
	Sewer	273,870	327,078	343,953	319,707	686,464
Total Expenditures		1,382,644	1,324,659	1,637,110	1,559,117	1,966,213
Fund Balance		2,706,380	3,273,590	3,478,980	3,629,458	3,793,245





WATER REVENUE SUMMARY

		2021-21	2022-22	2023-23	2023-23	2024-24
Water-Revenue		2021	2022	2023	2023	2024 Budget
Account Number	Account Title	Actual	Actual	Budgeted	Estimated	Proposed
53-10-46090	Other Miscellaneous Revenue	985	-	-	1,898	250
53-10-47010	State Grants	-	-	-	-	-
53-10-48010	Interest Earned	3,641	6,849	3,500	40,131	30,000
53-10-48070	Sale of Assets	-	(4,596)	-	-	-
53-61-44065	Water Sales--General	1,217,262	1,210,386	1,200,000	1,200,000	1,250,000
53-61-44066	Water Sales--Bulk	-	-	-	-	-
53-61-44090	Sales--Other	1,779	3,975	3,500	9,000	9,000
53-61-47010	State Grants	-	-	-	-	-
53-61-47020	Federal Grants	-	-	-	-	-
53-61-48050	Tap Fees	15,000	4,000	10,000	8,500	10,000
53-61-48080	Bond Proceeds	-	-	-	-	-
53-62-44067	Sewer Service Fees	591,172	653,771	620,000	650,000	650,000
53-62-44090	Sales--Other	1,250	782	500	1,456	750
53-62-47010	State Grants	-	-	-	-	175,000
53-62-47020	Federal Grants	-	-	-	-	-
53-62-48050	Tap Fees	-	3,525	5,000	4,000	5,000
Total Revenue	Water/Sewer	1,831,090	1,878,692	1,842,500	1,914,985	2,130,000





WATER ADMINISTRATION 53-10

		2021-21	2022-22	2023-23	2023-23	2024-24
Water-Admin		2021	2022	2023	2023	2024 Budget
Account Number	Account Title	Actual	Actual	Budgeted	Estimated	Proposed
EXPENDITURES	PERSONAL SERVICES					
53-10-51010	Salaries & Wages--Regular	33,920	34,710	36,425	36,425	43,170
53-10-51013	Salaries/Wages--Overtime	1,016	388	-	-	-
53-10-51014	Salary & Wages--On-Call	250	-	-	-	-
53-10-51020	FICA	2,481	2,454	2,786	2,786	3,302
53-10-51022	W.C./Unemployment/COBRA I	2,005	2,834	2,023	2,502	1,434
53-10-51030	Retirement	1,704	1,747	1,821	1,821	2,158
53-10-51040	Health/Dental/Vision/Life Ins.	9,689	7,255	7,434	7,434	6,248
	PERSONAL SERVICES	51,066	49,387	50,489	50,968	56,312
	CONTRACTUAL SERVICES					
53-10-52012	Administrative Fee Expense	178,020	181,455	184,250	184,250	213,000
53-10-52013	Interfund Transfer - TP	17,802	18,145	18,425	18,425	21,300
53-10-52014	Interfund Transfer - Airport	17,802	18,145	27,638	27,638	31,950
53-10-52057	Collection Fee	768	190	500	250	250
53-10-52099	Other Contractual Service	25,000	28,310	25,000	25,000	25,000
	CONTRACTUAL SERVICES	239,392	246,245	255,813	255,563	291,500
	COMMODITIES					
53-10-53010	Office Supplies	8	2,999	4,280	3,000	3,000
53-10-53011	Specific Use Supplies	-	-	-	-	-
	COMMODITIES	8	2,999	4,280	3,000	3,000
Total	Administraton-Water/Sewer	290,466	298,631	310,582	309,531	350,812

NOTES

- 53-10-51010 Salaries & Wages--Regular .1 Water/Wastewater Supervisor, .5 Public Works Director
- 53-10-52012 Administrative Fee Expense 10% of annual revenues for administrative services
- 53-10-52013 Interfund Transfer--TP 1% annual Revenues to Tourism and Promotional Fund
- 53-10-52014 Interfund Transfer--Airport 1.5% annual Revenues to Airport Fund
- 53-10-52099 Other Contractual Costs, 25000 for dispatch services





WATER 53-61

		2021-21	2022-22	2023-23	2023-23	2024-24
Water		2021	2022	2023	2023	2024 Budget
Account Number	Account Title	Actual	Actual	Budgeted	Estimated	Proposed
EXPENDITURES PERSONAL SERVICES						
53-61-51010	Salaries & Wages--Regular	83,432	102,437	111,747	111,747	111,757
53-61-51011	Salaries/Wages--Part-time	-	-	-	-	-
53-61-51013	Salaries & Wages--Overtime	1,363	2,254	3,096	3,211	3,096
53-61-51014	Salaries & Wages--On-Call	1,029	1,225	2,600	2,600	2,600
53-61-51020	FICA	6,373	7,902	8,786	8,786	8,786
53-61-51022	W.C./Unemployment/COBRA I	3,514	2,834	6,046	6,046	5,856
53-61-51030	Retirement	3,378	3,710	3,916	3,916	3,870
53-61-51040	Health/Dental/Vision/Life Ins.	15,363	18,546	19,458	19,458	19,511
53-61-51060	Accrued Comp'd Absence Expe	1,017	3,227	-	-	-
	PERSONAL SERVICES	115,468	142,134	155,649	155,764	155,476
CONTRACTUAL SERVICES						
53-61-52010	Legal Fees	-	-	-	-	-
53-61-52014	Employment Testing Fee	215	90	150	165	165
53-61-52018	Lab Fees	16,014	11,771	16,500	12,000	15,000
53-61-52029	Other Professional Services	127	1,655	500	-	200
53-61-52030	Advertising/Legal Notices	977	938	1,200	1,215	500
53-61-52031	Printing	4	-	-	-	-
53-61-52040	Property & Liability Insurance	-	383	-	419	200
53-61-52050	Utilities	139,164	141,914	135,000	135,000	135,000
53-61-52056	Bad Debt Expense	-	-	-	-	-
53-61-52070	Dues & Subscriptions	3,479	2,558	3,800	3,800	3,800
53-61-52071	Travel/Mileage/Meals/Lodging	777	1,536	1,200	1,200	1,500
53-61-52080	Repair & Maintenance--Buildin	17,906	4,247	35,000	100	35,000
53-61-52081	Repair & Maintenance--Vehicle	3,745	5,869	4,000	4,361	4,500
53-61-52082	Repair & Mtnc.--Plant & Equip.	12,314	4,570	7,500	5,500	5,000
53-61-52083	Repair & Mtnc.--Infrastructure	151,938	27,836	100,000	75,000	125,000
53-61-52084	Repair & Maintenance--Other	-	-	-	3,750	-
53-61-52099	Other Contractual Services	23,958	29,874	35,000	37,000	37,500
	CONTRACTUAL SERVICES	370,617	233,242	339,850	279,511	363,365
COMMODITIES						
53-61-53009	Postage	1,587	1,890	1,750	2,883	1,750
53-61-53010	Office Supplies	105	303	500	450	300
53-61-53011	Specific Use Supplies	4,216	532	1,000	2,322	2,500
53-61-53041	Chemicals	11,537	12,564	15,500	13,000	15,500
53-61-53043	Parts & Shop Supplies	5,065	2,611	4,500	2,200	4,000
53-61-53045	Small Tools & Equipment	2,089	3,241	4,000	3,000	3,000
53-61-53047	Fuel	5,179	8,921	8,500	11,000	11,000
53-61-53099	Other Commodities	139	463	500	500	500
	COMMODITIES	29,916	30,525	36,250	35,355	38,550
CAPITAL OUTLAY						

		2021-21	2022-22	2023-23	2023-23	2024-24
Water		2021	2022	2023	2023	2024 Budget
Account Number	Account Title	Actual	Actual	Budgeted	Estimated	Proposed
53-61-54012	Vehicle	-	12	-	-	-
53-61-54022	Capital Imprvt.--Construction	-	-	-	-	-
53-61-54030	Nitrate Reduction--Pipeline	-	-	-	-	-
53-61-54031	Nitrate Reduction--Wells	-	-	-	-	-
53-61-54032	Nitrate Reduction-BlendingPlt	-	-	-	-	-
53-61-54033	Nitrate Reduction--Eng./Admin	-	-	-	-	-
53-61-54089	Depreciation	195,840	200,490	-	-	-
53-61-54099	Other Capital Outlay	-	-	75,000	83,394	-
	CAPITAL OUTLAY	195,840	200,502	75,000	83,394	-
	DEBT SERVICES					
53-61-58010	Bond--Principal	-	-	-	-	-
53-61-58011	Bond--Interest	-	-	-	-	-
53-61-58013	Bond Insurance	10,144	-	-	-	-
53-61-58020	2016 CWRPDA Loan--Principal	-	-	32,360	32,360	32,685
53-61-58021	2016 CWRPDA Loan--Interest	9,419	9,123	9,076	8,856	8,531
53-61-58022	2017 CWRPDA Loan--Principal	-	-	7,681	7,681	7,758
53-61-58023	2017 CWRPDA Loan--Interest	2,241	2,166	2,102	2,102	2,025
53-61-58030	2021 Backhoe L.P. Paymt	246	-	4,729	4,729	4,729
53-61-58031	2021 Backhoe L.P. Paymt	363	-	7,558	7,747	7,558
53-61-58032	Interest Exp-2021 Lease Purch	-	1,728	-	-	-
53-61-58038	2020 Water Loan - Pricipal	-	-	237,000	237,000	238,000
53-61-58039	2020 Water Loan - Interest	83,811	79,471	75,319	75,319	70,200
53-61-58040	Cost of Debt Insurance	243	60	-	60	60
	DEBT SERVICES	106,467	92,548	375,826	375,855	371,546
	TRANSFER					
53-61-59010	Transfer to Fund-General Fund	-	-	-	-	-
	TRANSFER	-	-	-	-	-
Total	Water	818,308	698,951	982,575	929,880	928,937
NOTES						
53-61-51010	Salaries & Wages--Regular	.5 Supervisor, .5 Operator, .5 Operator, .25 Operator, .5 meter reader				
53-61-52018	Lab Fees	Costs associated with water quality testing				
53-61-52029	Other Professional	HOA, CDPHE, Utility Notification				
53-61-52070	Dues and Subscriptions	Colorado Rural Water, Colorado Communications and Utilities, American Water Works, CDW, Cyber Security				
53-61-52080	Repair & Maintenance Building	Maintenance of water/Wastewater facilities				
53-61-52082	Repair & Maintenance -- Plant	Repair and maintenance costs of well houses				
53-61-52083	Repair & Maintenance -- Infrac	Water Tower Maintenance Program - Utility Services Company -				
53-61-52099	Other Contractual	Annual Well Permitting, Plains Ground Water pump certs				
53-61-53011	Specific Use Supplies	Hach testing kits, Dana Kempner parts/supplies				
53-61-54099	Other Capital					



WASTEWATER 53-62						
Sewer		2021-21	2022-22	2023-23	2023-23	2024-24
Account Number	Account Title	2021	2022	2023	2023	2024 Budget
		Actual	Actual	Budgeted	Estimated	Proposed
EXPENDITURES PERSONAL SERVICES						
53-62-51010	Salaries & Wages--Regular	60,916	79,460	88,029	88,029	87,529
53-62-51011	Salaries/Wages--Part-time	-	-	-	-	-
53-62-51013	Salaries & Wages--Overtime	1,205	1,883	3,096	3,096	3,096
53-62-51014	Salaries & Wages--On-Call	777	925	2,600	2,600	2,600
53-62-51020	FICA	4,811	6,293	6,971	6,971	6,933
53-62-51022	W.C./Unemployment/COBRA I	3,514	2,834	5,008	5,008	4,780
53-62-51030	Retirement	2,252	2,550	2,730	2,834	2,658
53-62-51040	Health/Dental/Vision/Life Ins.	8,763	11,490	15,029	15,029	15,108
	PERSONAL SERVICES	82,238	105,435	123,463	123,567	122,704
CONTRACTUAL SERVICES						
53-62-52014	Employment Testing Fee	-	85	90	110	110
53-62-52018	Lab Fees	7,928	8,350	9,000	8,500	9,000
53-62-52029	Other Professional Services	293	-	1,500	-	1,500
53-62-52030	Advertising/Legal Notices	-	-	-	-	-
53-62-52031	Printing	-	-	-	-	-
53-62-52050	Utilities	74,422	83,419	74,000	83,569	80,000
53-62-52056	Bad Debt Expense	-	-	-	-	-
53-62-52057	Collection Fee	768	178	300	70	100
53-62-52070	Dues & Subscriptions	963	999	950	1,081	1,100
53-62-52080	Repair & Maintenance--Buildin	-	134	500	400	400
53-62-52081	Repair & Maintenance--Vehicle	1,345	746	1,000	500	1,000
53-62-52082	Repair & Mtnc.--Plant & Equip.	-	8,190	20,000	8,000	5,000
53-62-52083	Repair & Mtnc.--Infrastructure	13,765	13,961	90,000	65,000	70,000
53-62-52084	Repair & Maintenance--Other	-	-	-	-	-
53-62-52099	Other Contractual Services	10,395	10,720	8,000	13,559	10,000
	CONTRACTUAL SERVICES	109,879	126,782	205,340	180,790	178,210
COMMODITIES						
53-62-53009	Postage	2,133	2,064	2,200	2,200	22,000
53-62-53010	Office Supplies	67	1,522	500	1,500	1,500
53-62-53011	Specific Use Supplies	3,669	165	2,000	2,000	2,000
53-62-53041	Chemicals	4,433	5,062	5,500	5,500	5,500
53-62-53043	Parts & Shop Supplies	91	471	500	500	500
53-62-53045	Small Tools & Equipment	257	499	550	500	550
53-62-53047	Fuel	1,539	2,364	2,400	2,400	2,500
53-62-53099	Other Commodities	171	189	1,500	750	1,000
	COMMODITIES	12,362	12,335	15,150	15,350	35,550
CAPITAL OUTLAY						
53-62-54011	Building & Improvements	-	12,881	-	-	-
53-62-54012	Vehicle	-	-	-	-	-
53-62-54099	Other Capital Outlay	-	-	-	-	350,000
	CAPITAL OUTLAY	-	12,881	-	-	350,000

		2021-21	2022-22	2023-23	2023-23	2024-24
Sewer		2021	2022	2023	2023	2024 Budget
Account Number	Account Title	Actual	Actual	Budgeted	Estimated	Proposed
	DEBT SERVICES					
53-62-54089	Depreciation	69,391	69,644	-	-	-
53-62-58021	Loan--Interest	-	-	-	-	-
	DEBT SERVICES	69,391	69,644	-	-	-
	OTHER FINANCIAL SOURCES					
53-62-59028	Transfer	-	-	-	-	-
	OTHER FINANCIAL SOURCES	-	-	-	-	-
Totals	Sewer	273,870	327,078	343,953	319,707	686,464

NOTES

53-62-51010	Salaries & Wages--Regular	.5 Supervisor, .5 Operator, .5 Operator, .25 Operator
53-62-52018	Lab Fees	Costs associated with wastewater discharge testing
53-62-52029	Other Professional	Simon cleaning CO Rural Water, CO Com and Util, American Water Works, CDW, Cyber
53-62-52070	Dues and Subscriptions	Security Repair and maintenance costs associated with Wastewater treatment
53-62-52082	Repair & Maintenance -- Plant	facility
53-62-52083	Repair & Maintenance -- Infrac	Sewer line maintenance and repair work
53-62-52099	Other Contractual	Casselle, CDPHE
53-62-53041	Chemicals	Chemicals needed at plant for wastewater treatment
53-62-54099	Other Capital Outlay	Costs associated with engineering and environmental studies, funding sources for WWTF



SOLID WASTE SUMMARY

		2021-21	2022-22	2023-23	2023-23	2024-24
		2021	2022	2023	2023	2024 Budget
Account Number	Account Title	Actual	Actual	Budgeted	Estimated	Proposed
Beginning Funds Available		73,166	60,219	48,008	48,008	48,108
Revenues	Administration	550,812	562,775	575,010	563,000	665,015
Total Revenues		550,812	562,775	575,010	563,000	665,015
Expenditures	Solid Waste	561,759	574,986	562,700	562,900	656,950
Total Expenditures		561,759	574,986	562,700	562,900	656,950
Interest						
Ending Funds Available		60,219	48,008	60,318	48,108	56,173





SOLID WASTE REVENUE

		2021-21	2022-22	2023-23	2023-23	2024-24
Solid Waste-Rev		2021	2022	2023	2023	2024 Budget
Account Number	Account Title	Actual	Actual	Budgeted	Estimated	Proposed
55-10-48010	Interest Earned	12	1	10	-	15
55-85-44068	Trash Collection Charges	413,714	426,819	425,000	428,000	435,000
55-85-44069	Tipping Fees	137,085	135,956	150,000	135,000	230,000
55-85-44090	Sales-Other	-	-	-	-	-
Total Revenue	Solid Waste	550,812	562,775	575,010	563,000	665,015





SOLID WASTE EXPENDITURES						
		2021-21	2022-22	2023-23	2023-23	2024-24
Solid Waste		2021	2022	2023	2023	2024 Budget
Account Number	Account Title	Actual	Actual	Budgeted	Estimated	Proposed
55-85-52012	Administrative Fee Expense	36,628	39,298	39,000	39,200	52,500
55-85-52013	Interfund Transfer - TP	5,471	6,210	5,750	5,750	5,750
55-85-52014	Interfund Transport - Airport	5,471	6,210	5,750	5,750	-
55-85-52022	Trash Tipping Expense	128,142	126,467	126,000	126,000	207,250
55-85-52029	Other Professional Services	385,065	395,634	385,000	385,000	390,250
55-85-52030	Advertising/Legal Notices	-	-	-	-	-
55-85-52056	Bad Debt Expense	-	-	-	-	-
55-85-52099	Other Contractual Services	-	-	-	-	-
55-85-53009	Postage	982	1,167	1,200	1,200	1,200
55-85-53010	Office Supplies	-	-	-	-	-
Total	Solid Waste	561,759	574,986	562,700	562,900	656,950





AIRPORT SUMMARY						
		2021-21	2022-22	2023-23	2023-23	2024-24
		2021	2022	2023	2023	2024 Budget
Account Number	Account Title	Actual	Actual	Budgeted	Estimated	Proposed
	Beginning Fund Balance	(16,975)	16,721	59,828	59,828	174,774
Revenues	Administration	81,068	82,440	146,623	125,467	329,916
	Airport Operations	375,698	446,116	432,600	416,490	387,740
	State Grants	208,837	-	270,000	77,299	245,720
	Federal Grants	97,477	100,000	335,000	305,000	3,954,000
Total Revenues		763,080	628,556	1,184,223	924,257	4,917,376
Expenditures	Personal Services	94,285	131,014	143,324	143,449	162,328
	Contractual Services	81,391	95,534	112,595	88,284	77,405
	Commodities	296,632	354,463	324,850	304,906	304,750
	Capital Outlay	-	-	600,000	272,672	4,422,283
Total Expenditures		472,308	581,012	1,180,769	809,311	4,966,766
	Transfers					
Fund Balance		16,721	59,828	63,282	174,774	125,383





AIRPORT REVENUES

		2021-21	2022-22	2023-23	2023-23	2024-24
Airport-Revenue		2021	2022	2023	2023	2024 Budget
Account Number	Account Title	Actual	Actual	Budgeted	Estimated	Proposed
57-10-42023	Kit Carson County Contribution	12,738	12,738	42,738	12,738	124,019
57-10-44099	Sales Tax Vendor Fee	222	354	300	360	360
57-10-48010	Interest Earned	46	58	50	10	10
57-10-48070	Sale of Assets	-	-	2,000	10,825	-
57-10-49010	Transfer from General Fund	-	-	-	-	-
57-10-49052	Transfer from Electric Fund	-	-	-	-	-
57-10-49053	Transfer from Water & Sewer F	-	-	-	-	-
57-52-44015	Interfund Transfer - Electric	44,790	44,936	68,147	68,147	173,577
57-53-44015	Interfund Transfer - Water	17,802	18,145	27,638	27,638	31,950
57-55-44015	Interfund Transfer - Solid Waste	5,471	6,210	5,750	5,750	-
57-70-44050	Rental Income	34,200	27,823	36,500	36,500	36,740
57-70-44062	Fuel Sales	341,490	417,260	395,000	378,793	350,000
57-70-46090	Sales--Other	8	1,033	1,100	1,197	1,000
57-70-47010	State Grants	208,837	-	270,000	77,299	245,720
57-70-47012	Federal Grant--ARPA	85,951	100,000	65,000	63,000	-
57-70-47020	Federal Grants	11,526	-	270,000	242,000	3,954,000
Total Revenue	Airport	763,080	628,556	1,184,223	924,257	4,917,376





AIRPORT 57-70

Airport		2021-21	2022-22	2023-23	2023-23	2024-24
Account Number	Account Title	2021	2022	2023	2023	2024 Budget
EXPENDITURES	PERSONAL SERVICES	Actual	Actual	Budgeted	Estimated	Proposed
57-70-51010	Salaries & Wages--Regular	70,890	93,214	103,455	103,455	113,760
57-70-51011	Salaries & Wages--Part Time	-	-	-	-	-
57-70-51013	Salaries & Wages--Overtime	-	204	-	125	100
57-70-51020	FICA	5,423	7,146	7,914	7,914	8,703
57-70-51022	W.C./Unemployment/COBRA I	5,052	6,164	6,766	6,766	6,326
57-70-51030	Retirement	2,892	4,633	5,173	5,173	5,688
57-70-51040	Health/Dental/Vision/Life Ins.	9,868	19,649	20,016	20,016	27,751
57-70-51060	Compensated Absence Expens	159	4	-	-	-
	PERSONAL SERVICES	94,285	131,014	143,324	143,449	162,328
	CONTRACTUAL SERVICES					
57-70-52014	Employment Testing Fee	45	-	45	55	55
57-70-52017	Bank Fees	25	-	-	-	-
57-70-52029	Other Professional Services	29,093	27,720	29,100	31,831	29,100
57-70-52030	Advertising/Legal Notices	97	141	150	-	150
57-70-52040	Health/Dental/Vision/Life Ins.	-	-	-	-	-
57-70-52050	Utilities	21,203	21,853	21,000	21,000	21,000
57-70-52070	Dues & Subscriptions	1,467	1,036	1,300	1,230	1,100
57-70-52071	Travel/Mileage/Meals/Lodging	-	-	1,000	500	500
57-70-52081	Repair & Maintenance--Vehicle	1,539	2,673	2,000	4,123	3,000
57-70-52082	Repair & Mtnc.--Plant & Equip.	17,597	13,377	15,000	15,000	15,000
57-70-52083	Repair & Mtnc.--Infrastructure	-	13,134	29,000	500	2,500
57-70-52084	Repair& Maintenance--Other	158	26	-	100	-
57-70-52099	Other Contractual Services	10,167	15,574	14,000	14,000	5,000
	CONTRACTUAL SERVICES	81,391	95,534	112,595	88,339	77,405
	COMMODITIES					
57-70-53009	Postage	-	-	-	-	-
57-70-53010	Office Supplies	75	128	250	251	250
57-70-53045	Small Tools and Equipment	-	-	-	-	-
57-70-53047	Fuel	1,256	2,988	3,000	3,000	3,000
57-70-53062	Merchandise for Resale	293,753	346,136	320,000	300,000	300,000
57-70-53099	Other Commodities	1,549	5,211	1,600	1,655	1,500
	COMMODITIES	296,632	354,463	324,850	304,906	304,750
	CAPITAL OUTLAY					
57-70-54089	Depreciation	304,871	305,093	-	-	-
57-70-54099	Other Capital Outlay	-	-	600,000	272,672	4,422,283
	CAPITAL OUTLAY	304,871	305,093	600,000	272,672	4,422,283
Totals	Airport	777,179	886,105	1,180,769	809,366	4,966,766

- 57-70-51010 Salaries & Wages--Regular Airport Manager, Maintenance Worker
- 57-70-52029 Other Professional Services DBT Transportation, Intermountain Testing
- 57-70-52083 Repair & Maintenance--Infrastr Concrete Repair--\$45K
- 57-70-52099 Other Contractual Armstrong Consulting --CIP
- 57-7-53062 Merchandise for Resale Avgas/Jet Fuel for resale



Personnel

- **Compensation Philosophy**
- **Personnel Distribution**
- **2024 Wage Distribution**
 - **Function & Department**
- **Relevant Labor Market**
- **Staffing Tables**

Compensation Philosophy

The City of Burlington recognizes that employees are critical to the success of our mission and goals. The city must attract and retain competent, professional, and results-oriented staff. Therefore, our total compensation system matches, within our ability to pay, other comparable governmental employers.

In the past employee compensation rates have been determined through cost-of-living adjustments (COLA), merit increases, and longevity pay. Little or no attention was given to how the City of Burlington's compensation compares to that of other governmental entities, attention to results, and performance of employees. To attract, develop, and retain quality employees, Burlington has developed pay ranges using information from other comparable governmental employers, or relevant labor markets.

The City of Burlington bases its relevant labor market on criteria that includes jurisdiction population, organization size, budget size, and like services i.e., Electric, Water/Wastewater, Solid waste, Airport, Public Safety, Streets, Parks, Recreation, Tourism Attraction, and Administrative Services. This ensures the city can attract and retain quality employees by maintaining competitiveness with communities with whom the city competes for staffing purposes. For 2024-2026, salary survey data, gathered by the Colorado Municipal League (CML), is used to average like positions in like communities. CML data is recorded for all Colorado communities who participate in the development of annual compensation surveys. This data is further broken down to our relevant labor market by utilizing small community data (communities of <8000). There are 272 incorporated communities in Colorado, 211 of which are classified as small communities. All relevant salary data from small communities participating in compensation surveys is recorded, averaged, and then used to determine the salary range from entry level (minimum) to maximum level of salary. Should there not be enough like positions in the survey, either the "all state" numbers are used, or we look to categorize the position differently through job description match. Each salary range has a 35% spread with the exception of appointed positions where it is decreased due to the transitory nature of the positions. Salary ranges allow for organizational growth and level of professionalism, personal growth and competency, and level of commitment to the community we serve.

Compensation Plan Development

Compensation plan development begins with the development of Job Descriptions which describe the essential duties and functions of the position, required education and experience necessary to perform in the position, requisite knowledge, skills, and abilities to determine competency, certifications, and all other necessary requirements for the position. Job descriptions are compared to benchmark descriptions developed by Colorado Municipal League to determine job description fit for comparable data to be obtained.

The relevant labor market is determined utilizing the above criteria as recorded for small communities, those communities with a population of less than 8,000. Once determined, salary survey data is determined for each job description. Where not enough comparable data is available in the small community market, survey data is obtained through using an all-Colorado search as determined through CML. Survey data is presented in the form of salary ranges for like positions, starting at entry level or starting pay, establishing a mid-point, and ending at the maximum rate of pay for the position. An average of all positions is determined through which the city utilizes to determine a salary range for each position.

Each salary range has a spread of 35% to ensure opportunities for growth and advancement of each employee over time.

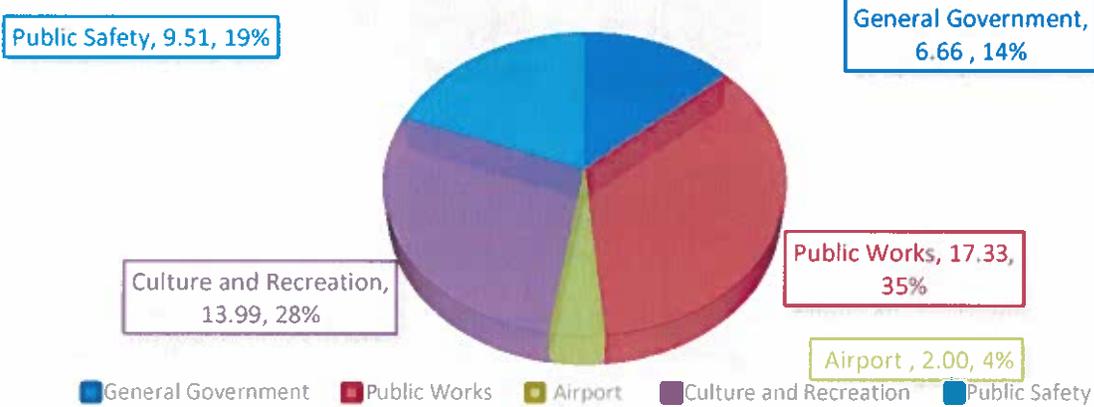
Each identified salary range typically moves slightly, either up, or down, on an annual basis, considering rate of inflation, cost of living adjustments, and longevity of those in positions. It is recommended that every 3-5 years the city adjusts the salary range to accurately reflect industry changes for rates of pay, inflation, economic trends, and other factors for like positions and to remain competitive in the labor market. This is accomplished through obtaining new survey data from the relevant labor market.

Placement in the salary range will be based on time in position for first five years of employment, and merit, or performance, whereby individual performance appraisals are scored, and compensation adjusted on an annual basis should the employee merit a raise. Movement through the salary ranges is predicated on the City's ability to fund certain positions. The City's compensation plan reflects the philosophy adopted by council to compensate employees through placement within an established pay range, or as close as possible based on their ability to fund positions, established through data collected from a like labor market.

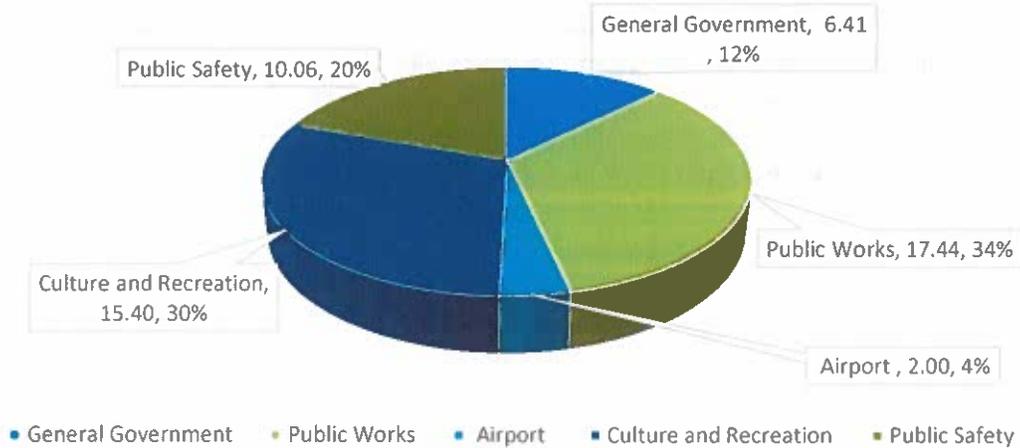
Distribution of Personnel by Function

Proposed staffing levels for 2024 for each function look similar to those of previous years, as far as percentages of staffing in each function. 2020 budgeted staffing levels were 45.60 FTE's (full-time equivalency) of which 38 were full-time employees. 2021 budget allocations based on hours worked are 46.41 FTEs of which 38 are full-time employees. 2022 budget allocations based on hours worked is 49.49 FTEs of which 39 are full-time employees. 2023 budget allocations based on hours worked is 51.32 FTEs of which 41 are full-time employees. 2024 budget allocations based on hours worked is 52.79 FTEs of which 43 are full-time employees, the remainder are part-time and seasonal staff positions, and overtime calculations. 2024 numbers are up 2 FTE's with the addition of Burlington Housing Authority personnel added to the City's compensation plan (Funding is HUD reimbursed).

PERSONNEL DISTRIBUTION BY FUNCTION - 2022

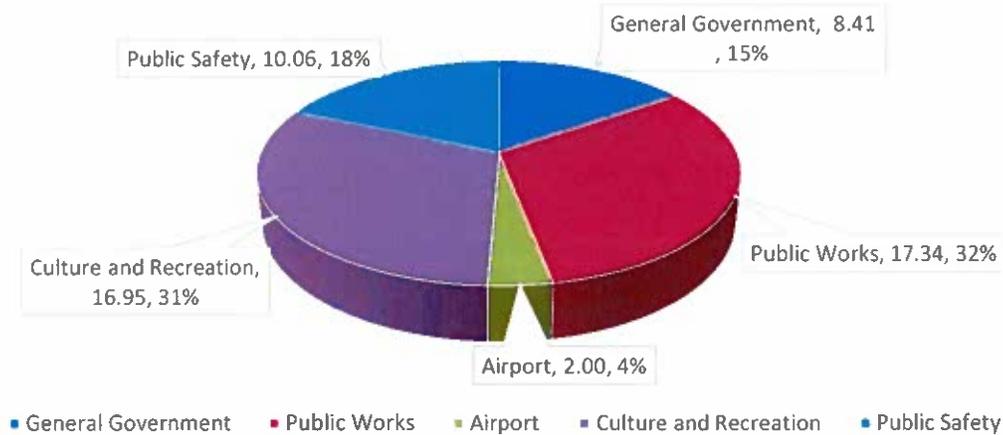


**PERSONNEL DISTRIBUTION BY FUNCTION
2023**



Distribution of Personnel by Function

PERSONNEL DISTRIBUTION BY FUNCTION
2024



The above charts are comprised of the different functions of the City of Burlington reflecting the number of employees allocated to each function with the total number of persons represented as a percentage of the full-time employees for the City of Burlington. Included in the numbers are part-time and seasonal positions assigned to each function, as well as overtime hours assigned to each function.

General Government: Comprised of Municipal Court Judge, City Administrator, City Clerk, City Treasurer, Municipal Court Clerk, Utility Billing, Economic Development, Custodial assistance, Bus Drivers, and Burlington Housing Authority (8.41 FTE's).

Public Works: Comprised of Parks staff, Streets staff, Electric staff, and Water/Wastewater staff (17.34 FTE's).

Airport: Comprised of the Airport Manager and Maintenance Worker (2 FTE).

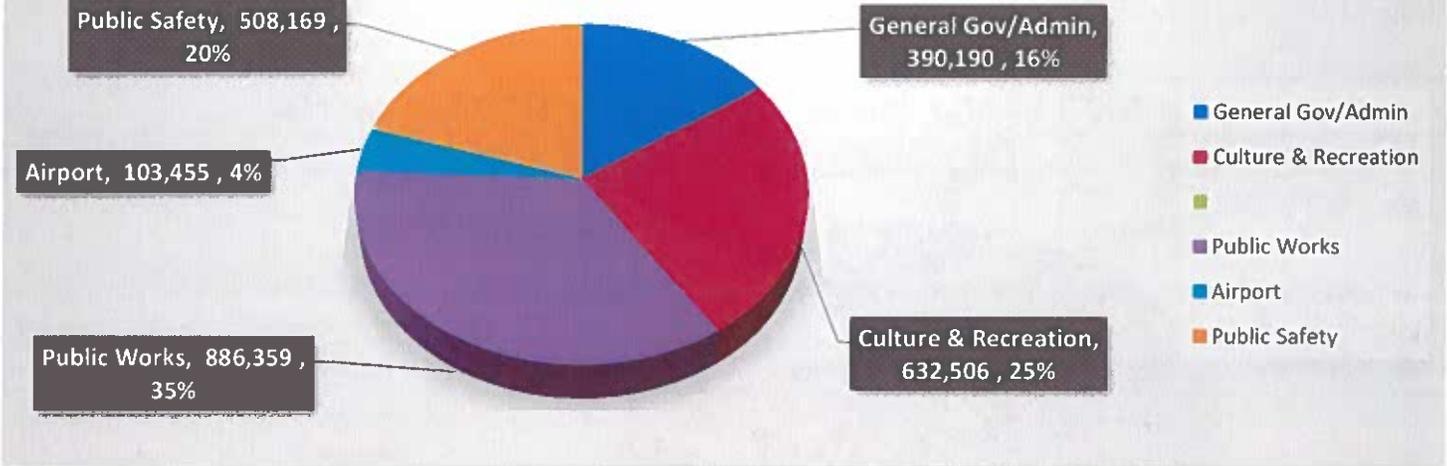
Culture and Recreation: Comprised of Activities staff (Activities, Community Center, Swimming Pool, Baseball/Softball), Tourism and Promotional staff (Old Town, Welcome Center), and Public Library staff (16.95 FTE's).

Public Safety: Comprised of Police Department personnel (10.06 FTE's).

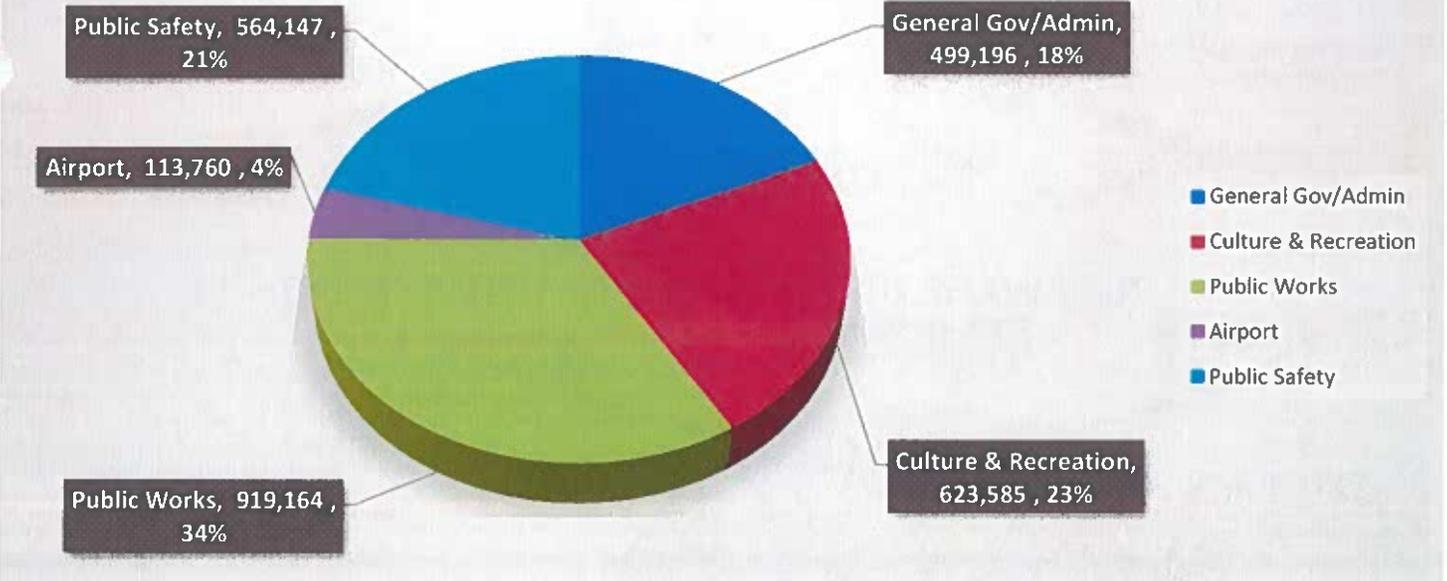
Total City of Burlington Full Time Employee Equivalency for 2024 is 52.79, 2023 = 51.31 FTE's, 2022 = 49.49, FTE's.

2024 Proposed Wage Distribution by Function and Department

2023 WAGE DISTRIBUTION BY FUNCTION



2024 WAGE DISTRIBUTION BY FUNCTION

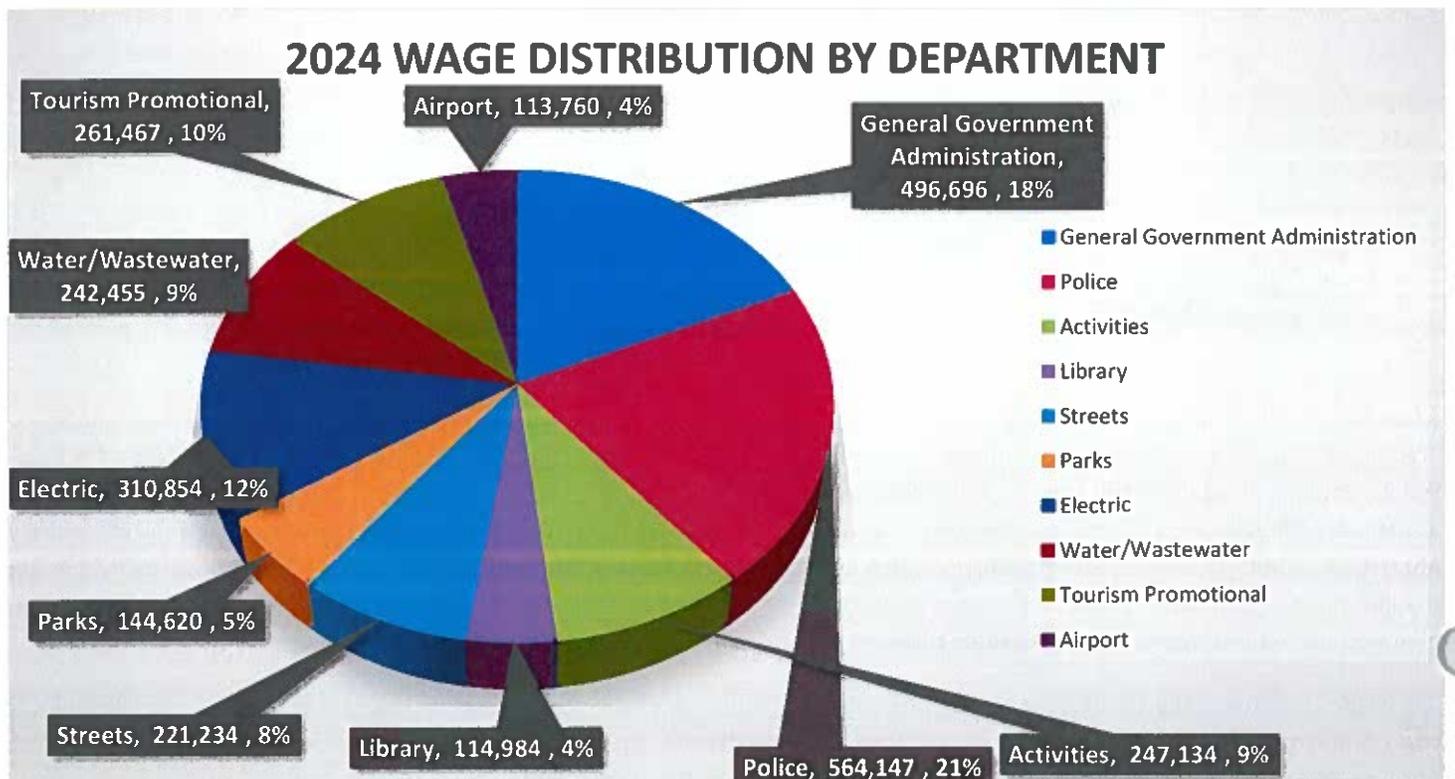
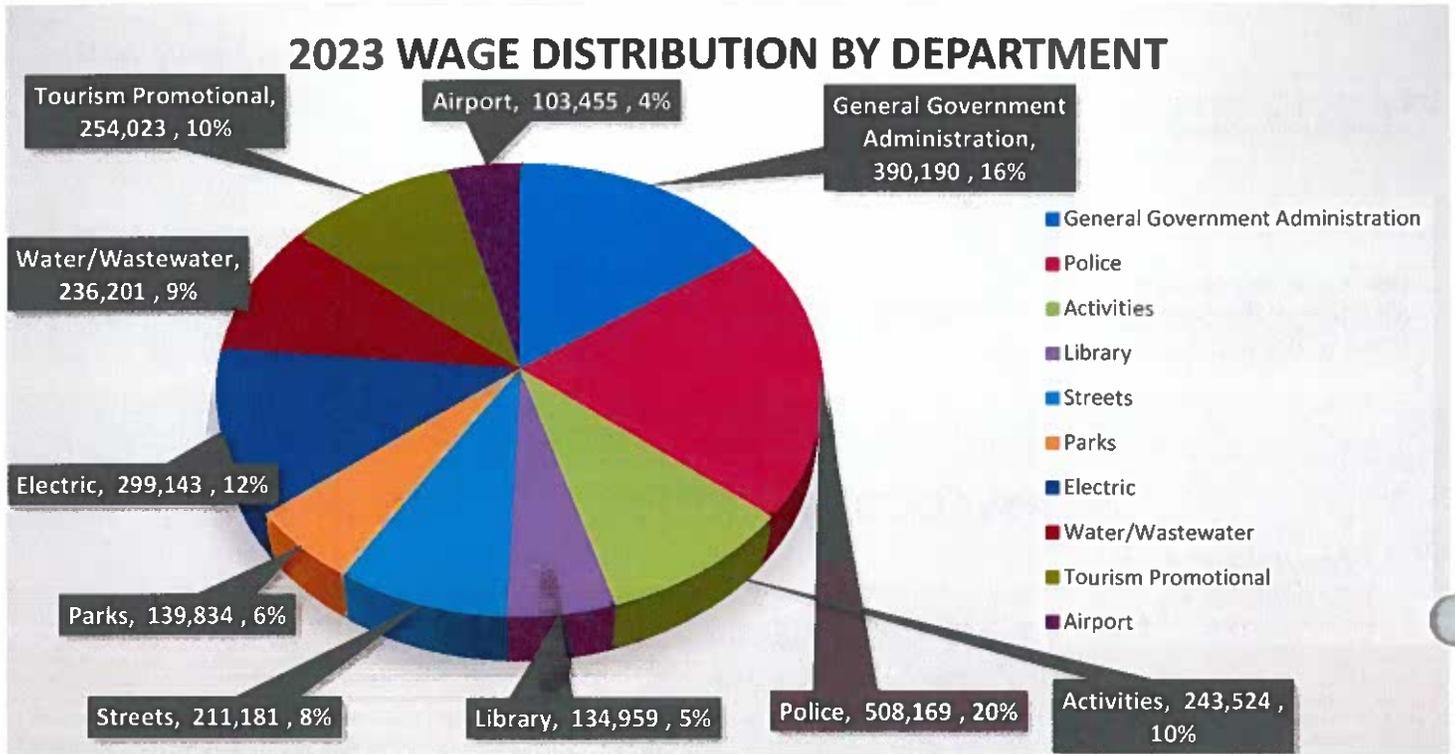


As we look across functions, the proposed distribution of wages appears to be in line with standard local government organizations. Traditional organizations identify four functions of operation, General Government, Public Safety, Parks and Recreation, and Public Works. Traditional organizations have Parks and Recreation as one function with recreation departments overseeing the park function as parks are traditionally utilized for recreation purposes. Additionally, Fire Departments or Volunteer entities appear in Public Safety, not so here. Burlington has a separate function titled Culture and Recreation which includes Tourism and Promotional, Activities, and the library. As a fifth function, Burlington has also carved out the Airport as its own function as it is considered an enterprise and operated to conform with generally accepted business practices and in compliance with TABOR.

The wages depicted in the above charts do not include overtime costs, on-call status costs, or costs for benefits. Seasonal employee costs, and costs for employees whose funding is provided through other sources are included in function costs, i.e., Outback Express Bus, and Welcome Center Personnel are spread across the functions they represent.

2023 Proposed Wage Distribution by Function and Department

The below chart depicts a further breakdown of function into separate departments, showing the 2023 and 2024 wage distribution by department. The information does not include overtime or on-call status as a portion of wages. It does include costs associated with seasonal employees and part-time employees as identified in personnel distribution by function.



Market Data – Staffing Tables – Budget Impact

Attached are the Staffing Tables classified by Fund, and then by Department and Position. Wages are determined through an analysis and comparison of the Relevant Labor Market Data (Local Area Range), or all-Colorado range (CML Range State) for each position in the City of Burlington. Wage ranges for each position were determined in 2023 with data utilized for 2024 budget purposes. Wage ranges will be re-evaluated in 2026 to ensure Burlington keeps pace with comparable communities. For 2024, wages as listed in the staffing tables reflect on average a 3.34% increase over 2023 beginning year numbers considering cost of living adjustments made due to inflation and pay for performance based on merit. Additionally, as part of our compensation philosophy, our goal is to ensure every position is compensated commensurate with that of their peers as determined through range evaluations. It has been observed that several positions are outside of the established pay ranges, these positions have received raises more than 3% as we hone-in-on meeting the city's goal of remaining competitive in the marketplace in order to maintain a competent and efficient workforce, allowing for us to maintain and improve the current level of services and to improve the quality of life for the citizens we serve. This is specifically evident in the Public Safety realm.

The Staffing Table provides information on wages with a breakdown by fund, department, and position. Additionally, overtime and on-call assessments have been added. Total compensation by fund, department, and position have been added as well with total costs for personal services included that reflect the budget impact for personal services only and reflect full staffing levels for each department. Of note is the full-time equivalent history columns reflecting total number of FTEs by organization, fund, and department when at full staffing levels. Staffing levels as determined by FTEs continued to be below 2016 levels by 10%, the majority being part-time and seasonal positions where, through proper scheduling and management, time has been saved. Several full-time positions have been eliminated where either the position was deemed non-essential or where duplication of services existed. Re-development of the City organization will continue to take place in 2024 and beyond, as we work towards a staffing level consistent with work to be performed.

The 2024 Total Compensation Package – Impact on Personnel Costs provides a picture of total compensation package by position, documenting all costs associated with personnel costs, or a "Total Compensation" view as to how the position will impact the City of Burlington, compared to what the current impact is on City finances. Total Compensation has increased approximately 20.5% since 2016, where we have begun seeing a sharp rise in minimum wage and salary increases, a direct result of the impact inflation is having across the country. Additionally, health care costs and insurance costs have risen sharply during this period. In 2018 it was determined the City was unable to fund the health care benefits provided to employees and dependents in its entirety. A change was made to the plan where the City, staying within its ability to fund benefits, provides 100% health coverage to employees and 50% funding for dependent benefits. Although this was a difficult decision to make, with rising health care costs and an anticipated annual rise of 6-6.5% in rate costs, health care plans have become unsustainable at the current coverage level. Future cuts may be coming to the plan, but for now, 2024 budgeted numbers reflect the 2023 change to the plan plus an anticipated 4% increase in total health care costs.

We are requesting approval of the Compensation Plan as drafted that addresses the issue of attracting and retaining competent, professional, and results-oriented staff. This system has established pay ranges that compensate staff in a manner comparable to those of other governmental employees in like-positions and identifies how an employee can move within the established pay range. Currently most employees are within established wage ranges.





PERSONNEL

Staffing Tables

2024 Staffing Table by Fund

SUMMARY						FTE HISTORY				
FUND TYPE/DEPT/POSITION	CLASS	WAGE	OVERTIME		TOTAL COMP	2020	2021	2022	2023	2024
			E	ON-CALL						
10--GENERAL FUND										
Administration		292,869	-	-	387,499	4.06	5.06	5.06	5.06	4.06
City Council		-	-	-	1,435					
Judicial		24,024	-	-	29,767	0.50	0.50	0.50	0.50	0.50
Communication/Information Technology		-	-	-	-	0.00	0.00	0.00	0.00	0.00
Planning and Development		39,084	-	-	42,778	0.60	0.60	0.60	0.60	0.60
Library		114,984	-	-	151,957	2.56	2.06	2.56	2.56	2.56
Community & Education Center		66,908	5,209	1,500	95,812	1.80	1.80	1.80	1.85	1.85
Parks	Season	144,620	3,068	-	208,068	2.86	2.86	3.52	3.63	3.63
Activities		117,074	1,302	-	163,002	2.65	2.07	2.07	2.32	2.32
Swimming Pool	Season	47,951	-	-	56,477	1.73	1.51	1.51	1.51	1.51
Ball/Softball	Season	15,200	-	-	18,549	0.50	0.50	0.50	0.61	0.61
Backpack Express Bus		46,345	-	-	63,085	1.00	1.50	1.50	1.25	1.25
Police		564,147	26,000	-	820,795	9.95	9.51	9.51	10.06	10.06
Streets		221,234	5,745	1,000	313,715	4.12	4.12	4.12	4.12	4.12
Housing Authority		96,873	-	-	127,875					2
		1,791,315	41,324	2,500	2,480,815	32.34	32.09	33.25	34.08	33.07
28--SPECIAL REVENUE FUND										
Old Town	Season	220,957	1,320	-	294,693	4.37	4.37	4.52	5.53	5.54
Welcome Center		40,511	1,935	-	57,031	0.78	0.78	0.78	0.78	0.78
		261,467	3,255	-	351,723	5.15	5.15	5.30	6.31	6.32
ENTERPRISE FUND										
Electric		310,854	11,340	5,200	431,932	4.09	5.09	5.11	5.11	5.11
Water/Wastewater		242,455	6,192	5,200	334,492	3.58	3.58	4.48	4.48	4.48
Solid Waste		-	-	-	-	0.00	0.00	0.00	0.00	0.00
Airport		113,760	-	-	162,228	1.50	1.50	2.00	2.00	2.00
		667,070	17,532	10,400	928,652	9.17	10.17	11.59	11.59	11.59
GRAND TOTAL		2,719,853	62,111	12,900	3,761,190	46.66	47.41	50.14	51.97	50.98





Staffing Tables

2024 Staffing Table by Department

SUMMARY

FUND TYPE/DEPT/POSITION	CLASS	WAGE	OVERTIM		TOTAL COMP	FTE HISTORY				
			E	ON-CALL		2020	2021	2022	2023	2024

DETAIL

ADMINISTRATION

City Administrator	FT	111,982	-	-	158,004	1.00	1.00	1.00	1.00	1.00
City Clerk	FT	68,995	-	-	89,242	1.00	1.00	1.00	1.00	1.00
City Treasurer	FT	62,457	-	-	81,060	1.00	1.00	1.00	1.00	1.00
Utility Billing Clerk/Court Clerk	FT	47,217	-	-	70,817	1.00	1.00	1.00	1.00	1.00
Comm Center Custodian	PT	2,217	-	-	2,776	0.06	0.06	0.06	0.06	0.06
		292,869	-	-	401,899	4.06	4.06	4.06	4.06	4.06

CITY COUNCIL

Council Members (7)	PT				1,435					
					1,435					

JUDICIAL

Municipal Judge	PT	10,800	-	-	11,669	0.25	0.25	0.25	0.25	0.25
Police Records Clerk	PT	13,224	-	-	18,098	0.25	0.25	0.25	0.25	0.25
		24,024	-	-	29,767	0.50	0.50	0.50	0.50	0.50

TECHNICAL SERVICES

Communication Manager	FT	-	-	-	-	0.00	0.00	0.00	0.00	0.00
		-	-	-	-	0.00	0.00	0.00	0.00	0.00

PLANNING AND DEVELOPMENT

Econ Development Special	PT	39,084	-	-	42,778	0.60	0.60	0.60	0.60	0.60
		39,084	-	-	42,778	0.60	0.60	0.60	0.60	0.60

LIBRARY

Library Director	FT	59,081	-	-	84,295	1.00	1.00	1.00	1.00	1.00
Library Clerk	FT	36,786	-	-	42,990	1.00	1.00	1.00	1.00	1.00
Part-Time Library Clerk	PT	16,900	-	-	21,896	0.50	0.00	0.50	0.50	0.50
Comm Center Custodian	PT	2,217	-	-	2,776	0.06	0.06	0.06	0.06	0.06
		114,984	-	-	151,957	2.56	2.06	2.56	2.56	2.56



Staffing Tables

2024 Staffing Table by Department

SUMMARY

FUND TYPE/DEPT/POSITION	CLASS	WAGE	OVERTIM		TOTAL COMP	FTE HISTORY				
			E	ON-CALL		2020	2021	2022	2023	2024

DETAIL

COMM & EDUCATION CENTER

Comm Center Receptionist	FT	40,299	-	-	55,786	1.00	1.00	1.00	1.00	1.00
Comm Center Custodian	FT	26,609	-	-	33,317	0.75	0.75	0.75	0.75	0.75
On-Call		-	-	1,500	-	-	-	-	-	-
Overtime - 210 hrs		-	5,209	-	-	0.05	0.05	0.05	0.10	0.10
		66,908	5,209	1,500	95,812	1.80	1.80	1.80	1.85	1.85

PARKS

Parks Supervisor	FT	51,093	-	-	69,973	1.00	1.00	1.00	1.00	1.00
Parks Manintenance Worker	FT	39,363	-	-	61,691	1.00	1.00	1.00	1.00	1.00
Parks Maintenance Worker	PT	13,620	-	-	18,447	0.25	0.25	0.25	0.25	0.25
Parks Part Time	Seasonal	-	-	-	-	0.33	0.00	0.00	0.00	0.00
Parks Mow Crew (2770 hrs)	Seasonal	40,544	-	-	54,889	0.56	0.56	1.22	1.33	1.33
Overtime - 104 hrs		-	3,068	-	-	0.05	0.05	0.05	0.05	0.05
		144,620	3,068	-	208,068	3.19	2.86	3.52	3.63	3.63

ACTIVITIES

Activities Director	FT	69,350	-	-	96,042	1.00	1.00	1.00	1.00	1.00
Activities Manager	FT	32,907	-	-	48,066	1.00	0.80	0.80	0.80	0.80
Community Center Custodian	PT	4,435	-	-	5,553	0.13	0.13	0.13	0.13	0.13
Seasonal Activities Staff	Seasonal	10,382	-	-	11,540	0.50	0.12	0.12	0.35	0.35
Overtime - 50 hrs		-	1,302	-	-	0.02	0.02	0.02	0.05	0.05
		117,074	1,302	-	162,502	2.65	2.07	2.07	2.32	2.32

SWIMMING POOL

Swimming Pool Staff (2860 hrs)	Seasonal	27,398	-	-	34,352	1.14	0.91	0.91	0.59	0.59
Manager, Asst Manager X 2 (1235 hrs)		20,553	-	-	22,125	0.59	0.59	0.59	0.91	0.91
		47,951	-	-	56,477	1.73	1.51	1.51	1.51	1.51



Staffing Tables

2024 Staffing Table by Department

SUMMARY

FUND TYPE/DEPT/POSITION	CLASS	WAGE	OVERTIM		TOTAL COMP	FTE HISTORY				
			E	ON-CALL		2020	2021	2022	2023	2024

DETAIL

BASEBALL/SOFTBALL

Umpire/Coach/Manager	Seasonal	15,200	-	-	17,547	0.50	0.50	0.50	0.61	0.61
CONTRACTUAL		15,200	-	-	17,547	0.50	0.50	0.50	0.61	0.61

OUTBACK EXPRESS BUS

Shuttle Bus Driver	PT x 2	46,345	-	-	63,085	1.00	1.50	1.50	1.25	1.25
		46,345	-	-	63,085	1.00	1.50	1.50	1.25	1.25

POLICE

Chief of Police	FT	79,422	-	-	109,194	1.00	1.00	1.00	1.00	1.00
Police Lieutenant (Officer)	FT	51,875	-	-	71,239	1.00	1.00	1.00	1.00	1.00
Police Sergeant	FT	67,734	-	-	96,028	1.00	1.00	1.00	1.00	1.00
Police Corporal	FT	58,480	-	-	78,679	1.00	1.00	1.00	1.00	1.00
Police Officer	FT	51,875	-	-	71,239	1.00	1.00	1.00	1.00	1.00
Police Officer	FT	55,140	-	-	74,917	1.00	1.00	1.00	1.00	1.00
Police Officer	FT	67,734	-	-	94,036	1.00	1.00	1.00	1.00	1.00
Police Officer	FT	51,875	-	-	71,239	-	0.50	0.50	1.00	1.00
Neighborhood Services Officer	FT	40,339	-	-	58,243	1.00	1.00	1.00	1.00	1.00
Police Records Clerk	FT	39,673	-	-	57,992	0.75	0.75	0.75	0.75	0.75
Overtime- 600 hrs	OT		26,000	-	1,989	0.20	0.26	0.26	0.31	0.31
		564,147	26,000	-	810,795	8.95	9.51	9.51	10.06	10.06

STREETS

Equipment/Maintenance Operator	FT	58,088	-	-	69,300	1.00	1.00	1.00	1.00	1.00
Equipment/Maintenance Operator	FT	54,481	-	-	75,618	1.00	1.00	1.00	1.00	1.00
Equipment/Maintenance Operator	FT	62,911	-	-	90,046	1.00	1.00	1.00	1.00	1.00
Equipment/Maintenance Operator	FT	45,754	-	-	71,567	1.00	1.00	1.00	1.00	1.00
Overtime - 150 hours	OT		5,745		439	0.12	0.12	0.12	0.12	0.12
On-Call	OC			1,000		0.00	0.00	0.00	0.00	0.00
		221,234	5,745	1,000	313,715	4.12	4.12	4.12	4.12	4.12



Staffing Tables

2024 Staffing Table by Department

SUMMARY										
FUND TYPE/DEPT/POSITION	CLASS	WAGE	OVERTIM		TOTAL COMP	FTE HISTORY				
			E	ON-CALL		2020	2021	2022	2023	2024
OLD TOWN										
Old Town Director	FT	61,189	-	-	74,360	1.00	1.00	1.00	1.00	1.00
Old Town Asst. Director	FT	43,356	-	-	60,811	1.00	1.00	1.00	1.00	1.00
Maintenance Worker	FT	42,006	-	-	52,750	1.00	1.00	1.00	1.00	1.00
Custodian	FT	35,360	-	-	55,998	0.00	0.00	0.00	1.00	1.00
Seasonal Staff & Part Time	Seasonal	39,047	-	-	49,353	1.45	1.32	1.49	1.49	1.49
Overtime - 40 hrs	OT		1,320	-	101	0.05	0.05	0.05	0.05	0.05
		220,957	1,320	-	294,693	4.50	4.37	4.54	5.54	5.54
WELCOME CENTER										
Maintenance Worker	FT	40,511	-	-	54,948	0.75	0.75	0.75	0.75	0.75
Overtime 52 Hours			1,935	-	148		0.03	0.03	0.03	0.03
		40,511	1,935	-	57,031	0.75	0.78	0.78	0.78	0.78
ELECTRIC ADMINISTRATION										
PW Director	FT	37,317			48,440	0.00	0.50	0.50	0.50	0.50
Electric Supervisor	FT	8,521		520	10,831	0.10	0.10	0.10	0.10	0.10
Overtime - 10 hrs			540				0.01	0.01	0.01	0.01
		45,838	540	520	60,330	0.10	0.61	0.61	0.61	0.61
ELECTRIC ENERGY										
Electric Supervisor	FT	38,342	-	-	48,737	0.45	0.45	0.45	0.45	0.45
Journeyman Lineman	FT	37,500	-	-	48,321	0.50	0.50	0.50	0.50	0.50
Apprentice Lineman	FT	20,000	-	-	28,691	0.50	0.50	0.50	0.50	0.50
Apprentice Lineman	FT	24,552	-	-	33,819	0.00	0.50	0.50	0.50	0.50
Overtime - 100 hrs			5,400		413	0.05	0.04	0.05	0.05	0.05
On Call - 26wks @ 50				2,340						
		120,394	5,400	2,340	167,720	1.50	1.99	2.00	2.00	2.00





Staffing Tables

2024 Staffing Table by Department

SUMMARY

FUND TYPE/DEPT/POSITION	CLASS	WAGE	OVERTIM		TOTAL COMP	FTE HISTORY				
			E	ON-CALL		2020	2021	2022	2023	2024

DETAIL

ELECTRIC DISTRIBUTION

Electric Supervisor	FT	38,342	-	-	48,737	0.45	0.45	0.45	0.45	0.45
Journeyman Lineman	FT	37,500	-	-	48,321	0.50	0.50	0.50	0.50	0.50
Apprentice Lineman	FT	20,000	-	-	28,691	0.50	0.50	0.50	0.50	0.50
Apprentice Lineman	FT	24,552	-	-	33,819	0.00	0.50	0.50	0.50	0.50
Utility Meter Reader	FT	24,228	-	-	36,161	0.50	0.50	0.50	0.50	0.50
Overtime - 100 hrs			5,400		413	0.05	0.04	0.05	0.05	0.05
On Call - 26wks @ 50				2,340						
		144,622	5,400	2,340	203,881	2.00	2.49	2.50	2.50	2.50

WATER/SEWER ADMIN

PW Director/Water/Wastewater Super	FT	37,317	-	-	48,440	0.50	0.50	0.50	0.50	0.50
Water/Wastewater Supervisor	FT	5,853	-	-	7,873					0.10
Overtime			-	-	-					
		43,170	-	-	56,313	0.50	0.50	0.50	0.50	0.60

WATER

Water/Wastewater Supervisor	FT	26,336	-	-	35,429	0.00	0.00	0.50	0.5	0.45
Water/Wastewater Operator	PT	12,993	-	-	15,190	0.25	0.25	0.25	0.25	0.25
Water/Wastewater Operator	FT	26,833	-	-	36,629	0.50	0.50	0.50	0.5	0.50
Water/Wastewater Operator	FT	21,367	-	-	26,133	0.50	0.50	0.50	0.5	0.50
Utility Meter Reader	FT	24,228	-	-	36,161	0.50	0.50	0.50	0.5	0.50
Overtime - 80 hrs	OT		3,096		237	0.04	0.04	0.04	0.04	0.04
On Call - 26 wks @ 50	OC			2,600						
		111,757	3,096	2,600	155,476	1.79	1.79	2.29	2.29	2.24



Staffing Tables

2024 Staffing Table by Department

SUMMARY

FUND TYPE/DEPT/POSITION	CLASS	WAGE	OVERTIM		TOTAL COMP	FTE HISTORY				
			E	ON-CALL		2020	2021	2022	2023	2024

DETAIL

SEWER

Water/Wastewater Supervisor	FT	26,336	-	-	35,429	0.00	0.00	0.50	0.50	0.45
Water/Wastewater Operator	PT	12,993	-	-	15,190	0.25	0.25	0.25	0.25	0.25
Water/Wastewater Operator	FT	26,833	-	-	36,629	0.50	0.50	0.50	0.50	0.50
Water/Wastewater Operator	FT	21,367	-	-	29,403	0.50	0.50	0.50	0.50	0.50
Overtime - 80 hrs	OT		3,096		237	0.04	0.04	0.04	0.04	0.04
On Call - 26 wks @ 50				2,600						
		87,529	3,096	2,600	122,585	1.29	1.29	1.79	1.79	1.74

AIRPORT

Airport Manager	FT	74,094	-	-	103,967	1.00	1.00	1.00	1.00	1.00
Airport Maintenance	FT	39,666	-	-	58,261	0.50	0.50	0.75	1.00	1.00
		113,760	-	-	162,228	1.50	1.50	1.75	2.00	2.00

HOUSING AUTHORITY

Executive Director	FT	60,000	-	-	76,393					1.00
Maintenace Worker	FT	36,873	-	-	51,482					1.00
		96,873	-	-	127,875	-	-	-	-	2.00

GRAND TOTAL		2,622,980	62,111	12,900	3,634,659	46	46	49	51	53.08
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	FTE	Staff
Full Time	43	43
FullPT	3.6	6
Seasonal	5.29	45
OT/OC	0.90	0.9

ALS	52.79	94.9
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CAPITAL EXPENDITURES

&

SPECIAL PROJECTS

- **2024 Capital Improvement Budget Summary**
- **2024 Capital Expenditure Requests**
- **2024 – 2028 Capital Improvement Plan**





2024 CAPITAL REQUEST

Definitions

Capital assets - defined through accounting and auditing of the City's finances and defined as assets with an initial individual cost of more than \$2,000, and an estimated useful life in excess of one (1) year. Major Capital are items that have a single acquisition cost of \$10,000 or more and useable life of five (5) years or more. Capital assets include property, facilities, equipment, and infrastructure assets. Capital assets are depreciated over their useful lives based on generally accepted accounting principles, thereby assisting in balancing the organization's bottom line. Assets are to be tracked through inventory and accounting systems.

Capital improvements - defined as improvements, repair, rehabilitation to public facilities and infrastructure i.e., buildings, bridges, roads, systems, and major share equipment resources shared inter-organizationally i.e., computer systems, telephone systems. Improvements are tracked through capital outlay for assets purchased to improve the systems. For budgeting purposes, capital assets of \$5,000 or more are listed as a part of the Capital Improvement Plan (CIP). Capital assets of less than \$5,000 will be addressed in the individual line items of each departmental budget.

Capital outlay - expenditures for equipment, vehicles, or machinery that result in the acquisition of capital or fixed assets. Capital outlay is tracked through the accounting systems.

Budget development is based on the organization's vision of what they are to become to those they serve in the future. It is based on the idea of continuous improvement of people, processes, professionalism, policy, and problem-solving measures to achieve both organizational and community goals. The organization's goal with budget development is to sync the organization's mission, personnel, job descriptions, and community input, to develop plans and appropriate the requisite funds to reach established goals.

Capital Improvement Plan (CIP):

Each year, the City of Burlington will update its Capital Improvement Plan (CIP), which identifies the City's capital needs for the next five (5) years. The capital improvement process provides for the identification, reviewing, planning, and budgeting of capital expenditures. The entire plan will be available on the City's website at www.burlingtoncolo.com

For the purposes of the Capital Improvement Plan process, capital is defined as follows: items that have a single acquisition cost of \$5,000 or more and a usable life of greater than one (1) year. Major Capital are items that have a single acquisition cost of \$10,000 or more and useable life of five (5) years or more. Project request forms are prepared for those items classified as capital. Capital assets of less than \$5,000 are addressed through departmental budget under commodities or contractual services.

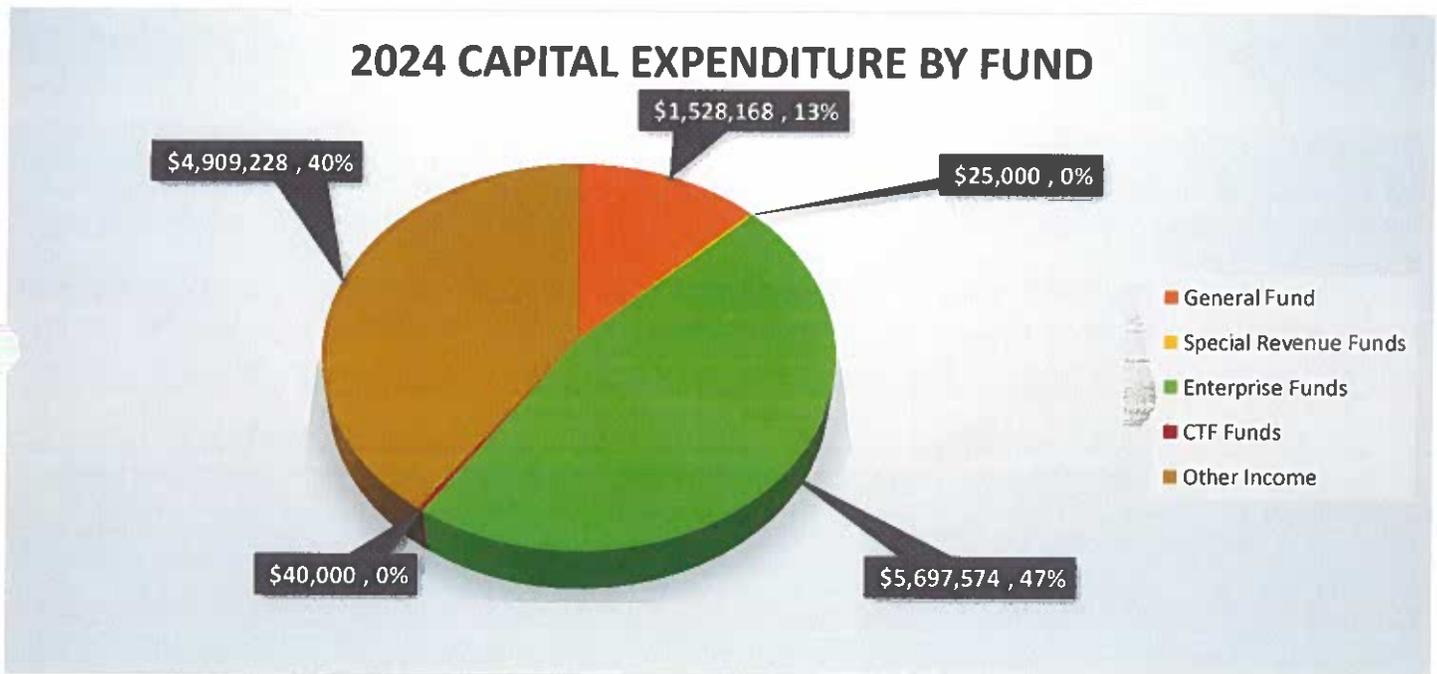
The Capital Improvement Plan is presented annually to the City Council. The first year of the package is referred to as the Capital Improvement Budget and is a list of projects for recommended implementation during the next fiscal year, while the subsequent four-year period is referred to as the Capital Improvement Plan, which will be approved by the City Council in concept only. By adopting a CIP, the city adopts a statement of intent, not an appropriation of funding for projects contained within the plan. The CIP lists are updated annually as new needs become known and as priorities are changed. Therefore, it is entirely possible that a project with a low priority will remain in the Capital Improvement Plan longer than four years, as more important projects appear and move ahead for quick implementation. On the other hand, a project may be implemented sooner than originally planned, due to changing priorities or funding availability.



The Capital Expenditures section of the budget includes the projects from the Capital Improvement Budget or Projects from the Capital Improvement Plan that have been moved ahead for quick implementation or have been approved for appropriation in the current budget.

Capital Expenditures Summary

The following section is a summary of the capital expenditures by fund, further broken down by department, and prioritized by staff, where the highest priority expenditure is listed first. Priority is developed through community engagement in the form of surveys, council engagement, and staff engagement as to City needs to carry out organizations mission, reflecting the five (5) principles of 2024 Budget development, including organizational development, infrastructure rehabilitation, community safety, asset protection and acquisition, and community engagement. Asset protection and acquisition is where we assess City owned facilities, properties, and equipment to provide for a proactive approach to maintenance, to avoid high reconstruction/rebuild/replacement costs. Additionally, property or facility acquisition is an important part of future planning.



The General Fund serves the purpose of providing for the general administration of the City. The fund is comprised of various departments: City Council; Municipal Court; City Attorney; Administration including City Administrator, City Clerk, Finance, Economic Development, Planning and Zoning, and Technical Services; Public Safety, including Police and Fire support; Public Works, including Streets, Parks, Public Transportation and Buildings/Facilities; and Culture and Recreational including Activities and Recreation, and Municipal Library.

Revenues for this fund are produced through taxation, intergovernmental revenue, charges for services and other sources. Proposed Capital Expenditures total \$1,547,368, or 13% of the 2024 Capital Improvement Budget. This represents a 52% increase over 2023 General Fund Capital Expenditures Budget, due to the passage of a 1% sales tax initiative where revenues generated from this 1% are to be reserved for street repair and maintenance concerns, and funding for Comprehensive planning and a new bus. Of the \$1,547,368 in capital requests from the general fund, approximately \$1,033,375, is used for streets, \$250,000 for Comprehensive Planning, and \$108,153 for bus acquisition, with the remainder allocated to the departments from which the request originates. Departmental funds (taxes and fees) are



typically coupled with monies from grants, Conservation Trust Funds, and donations to meet the requisite expenditures for the request.

Enterprise Funds are comprised of Water/Wastewater (sewer), Electric, Solid Waste, and Airport, and provide for the operation and maintenance of the City's water and sewer facilities, and its electric distribution system. These funds are in compliance with the various TABOR provisions concerning the operation of government owned businesses.

Revenues for the Water/Wastewater Fund are comprised of proceeds from water sales, sewer user fees, tap fees and various non-operating revenues. Revenues for the Electric Fund consist primarily of charges for services as a result of energy sales to customers. Solid Waste Fund revenues consist of trash service fees charged to customers for trash service. The Solid Waste Fund operates mainly as a pass-through fund. Revenues for the Airport Fund are primarily generated through fuel sales and land/building leases. Proposed Capital Expenditures total \$5,697,574 or 47% of the 2024 Capital Improvement Budget. This represents a 623.4% increase over 2023 Enterprise Fund Capital Expenditures Budget due in large part to a couple of Airport projects that are 90% or greater funded through grants, and other sources. Of the \$5,697,574 budget request through the City's Enterprises, \$4,605,500 is grants or other funding contributions.

The City's Special Revenue Funds are comprised of individual funds that were created to account for specific revenue sources, one that is legally restricted to expenditures for specific purposes. These funds are the Tourism and Promotional Fund and the Conservation Trust Fund.

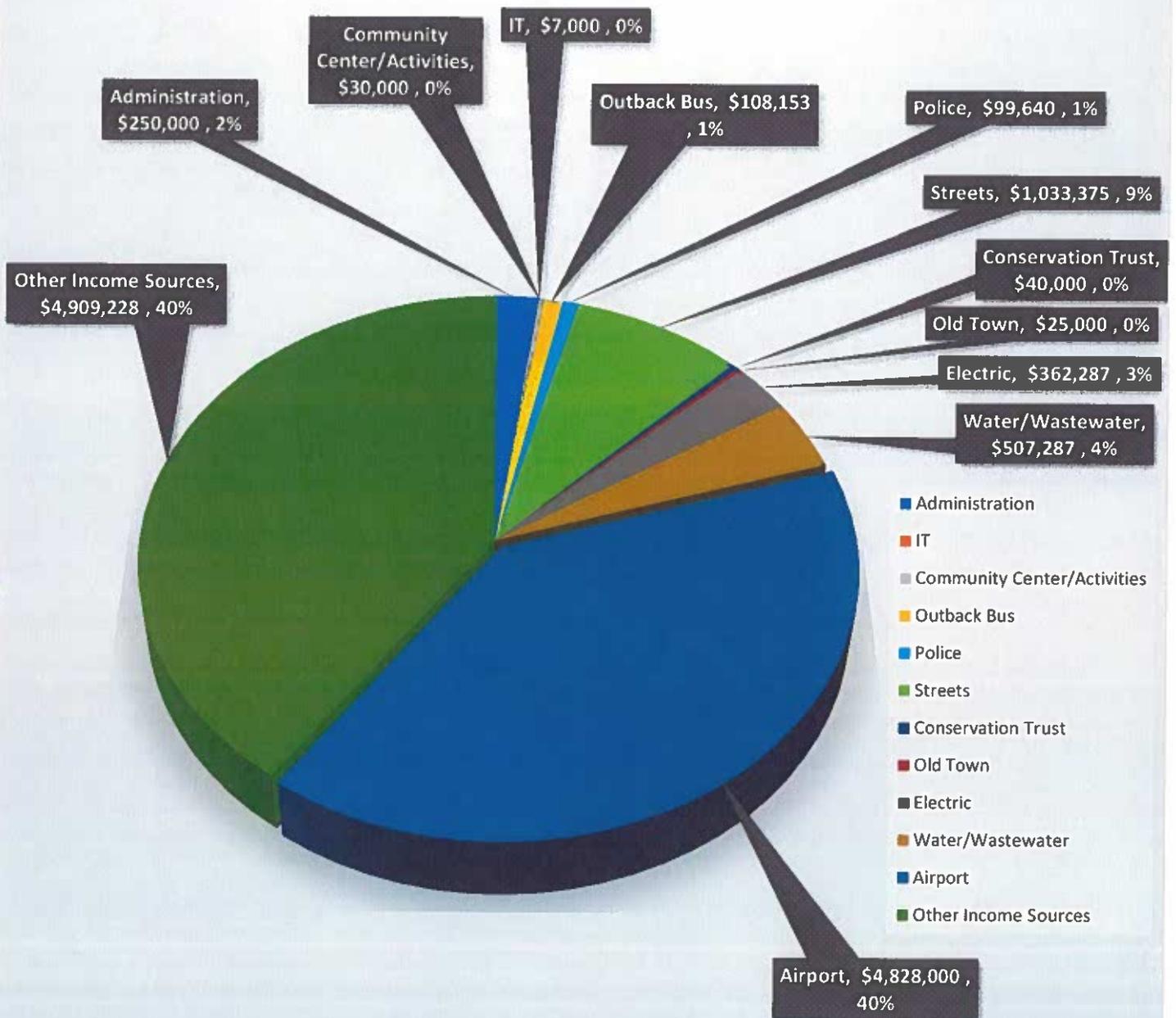
Revenues for the Tourism and Promotional Fund are generated through lodging tax, fees, and sales. Conservation Trust Fund revenues are generated not through taxation, but through lottery proceeds from the State of Colorado distributed to each municipality based on population. Proposed Capital Expenditures for Tourism and Promotional Funds and Conservation Trust Fund total \$65,000, or less than 1% of the 2023 Capital Improvement Budget. This represents a slight increase over the 2023 Special Revenue Fund Capital Expenditures Budget requests. Of the \$65,000 in capital requests, \$40,000 is funded through CTF for costing associated with pool upgrades with the remainder to be used for equipment needed to maintain the ballfields which have experienced an inflow of funding over the last several years.

To assist in funding capital projects, grants are sought to offset expenditures in each funding category. Grant funding is shown as "Other Income" in Capital Expenditures by fund. Though shown as revenue, grant funds for accounting purposes are shown as an expense. Without additional funding sources, projects could never be completed. Should grant funding not be available, Capital Projects will be moved to future years for funding purposes. 2024 Capital Expenditures reflect the expenditure of \$4,909,228 in Other Income (grant funds and other government contributions) to complete capital projects. This represents 40% of the 2024 Capital Projects budget.



Below is a chart depicting the 2024 Capital Budget, broken down by department so one can see where capital expenditures will be taking place. These projects are each prioritized and listed on the Summary page.

2024 CAPITAL BUDGET BY DEPARTMENT - \$7,290,742







The following are discussions on proposed 2024 Capital Expenditures. The list is prioritized by most to least importance. Each narrative contains departmental information, project description, justification, funding sources, and impact on annual operating budget. No breakdown is offered by fund category, only by priority.

Capital Expenditures Summary Prioritized





CAPITAL BUDGET PRIORITIZED

Fund	Dept.	Project	New	Repl.	Cost	Type	Source	%	Remarks
GF	Streets	Street Resurface/replace, Concrete Resurface/Replace	X		\$ 850,000	Basis Partners	1	100%	Annual street resurface/ replace funded through 1% sales tax increase.
GF	Streets	Loader / Backhoe	X		\$ 12,287	Wagner/ CAT	1	100%	Street Department share lease cost with Electric and Water Departments.
ENT	Electric	Loader / Backhoe	X		\$ 12,287	Wagner/ CAT	3	100%	Cost sharing water and street departments.
ENT	Water	Loader-Backhoe	X		\$ 12,287	Wagner/ CAT	3	100%	Cost sharing with Water, Streets and Electric Departments
ENT	Water	Water Tower Maintenance Program	X		\$ 25,000	Utility Service Group	1	100%	On going costs associated with maintenance of the 500,000 gallon elevated water tank.
GF	Admin	City Comprehensive Plan with Zoning	X		\$ 250,000	Grant	1	50%	Comprehensive plan required by statute. Cost is for firm to complete community outreach, develop needs, and provide comprehensive plan.
							2	50%	
GF	Outback Bus	Outback Express Bus		X	\$ 108,153	ECOG	1	20%	2013 Starcraft bus has 128,805 miles as of 7/31/23 and requires monthly repairs. The City secured a federal grant, which will pay 80%. The bus is expected to be delivered in 2024. Total \$108,135; Federal share \$86,508; Local match \$21,627
							2	80%	
ENT	Airport	Taxiway A, A1, A2, A3 Replacement and design + planning		X	\$ 4,084,505	Armstrong	1	5%	Concrete aprons and taxiways are experiencing failure due to ASR. As they have reached life expectancy repair and replacement is needed. Part of Master Plan, and funded through FAA/CDOT grants and Local Match
							2	95%	
ENT	Airport	Generator to power full airport	X		\$ 337,778	Armstrong	1	10%	The airport is in need of a generator to continue normal operations in the event of a power failure. This cost would be covered 90% by the BIL
							2	90%	
GF	Police	(3) Patrol Vehicles - 3 year Lease with radar		X	\$ 99,640	Quote	1	100%	Replacement of patrol vehicles (3) three year lease, will replace older vehicles experiencing ongoing mechanical issues.
GF	Streets	Concrete repair/ replace	X		\$ 100,000	Basis Partners	1	100%	Replace deteriorating concrete to coincide with street maintenance projects. (Community Center)
ENT	Waste water	Wastewater Treatment Facility (WWTF)	X		\$ 350,000	JVA	1	50%	Treatment Facility upgrade needed to meet discharge limit regulations
							2,3	50%	





CAPITAL BUDGET PRIORITIZED

Fund	Dept.	Project	New	Repla	Cost	Type	Source	%	Remarks
GF	Streets	Street Sweeper		X	\$ 71,088	Elgin	1	100%	Replacement for both of the sweepers that are in disrepair. Lease 4 Yr, \$71,088 per year
ENT	Electric	Lightplant Sub Upgrades		X	\$ 300,000	Atwell / Excel	1	100%	reduce the risk of circuit failure by placing south loop underground
ENT	Water	Water Main Maintenance/replace		X	\$ 50,000	Water Dept	1	100%	Ongoing efforts to repair or replace existing infrastructure.
ENT	Waste water	Sewer Main Maintenance / replace		X	\$ 70,000	Wastewater Dept	1	100%	Ongoing efforts to repair or replace existing infrastructure.
SRF	OT	Replace AC/furnace on barn		X	\$ 24,000	Plains Heating	1	100%	1 of the units is failing regularly-can't keep it cool or warm, crack in heat exchanger
GF	CC	Replacement of Fire Safety Doors @ C.C.		X	\$ 30,000	Goodland Glass	1	100%	Doors have been repaired several times. They stick, pins inside are broke and beyond repair. 3 doors need
	IT	Upgrade WiFi/Cameras at Park		X	\$ 7,000	Reach	1	100%	Upgrade wifi and cameras at city park. This upgrade will also blanket the park in guest wifi and will be fed from old
CTF	Pool	Pool Misc. (concrete, electric, heater, tile, slide valves)		X	\$ 30,000	Estimate	1	100%	Various issued identified by new manager. Mainly safety issues (concrete) that need addressed.
CTF	BB/SB	Infield Groomer - Sand Pro 5	X		\$ 10,000	Estimate	1	100%	Investing in our infield renovation projects, we need the proper equipment to maintain the fields.
ENT	Electric	Pole Replacement Program	X		\$ 50,000	UAM	1	100%	Replacement of older deteriorating poles and addition of weight bearing poles where needed

TOTAL ALL	\$ 6,884,025	
Total GF	\$	1,528,168
Total ENT - Electric	\$	362,287
Total ENT - Water	\$	87,287
Total ENT - Wastewater	\$	420,000
Total ENT - Airport	\$	4,422,283
Total SRF	\$	24,000
Total CTF	\$	40,000
Total	\$	6,884,025



GENERAL FUND

Capital Item Description Replac Estimated Cost Source of Funding Source Remarks/Justification
New ement 2025 2026 2027 2028 Type %

ADMINISTRATION

Capital Item Description	Replac New	Estimated Cost 2025	2026	2027	2028	Source of Cost Est	Funding Source Type	Funding Source %	Remarks/Justification
City Comprehensive Plan with Zoning	X	\$ 250,000				Grant	1	50%	Comprehensive plan required by statute. Cost is for firm to complete community outreach, develop needs, and provide comprehensive plan.
							2	50%	
Outback Express Bus						ECOG	1	20%	
	X	\$ 108,153					2	80%	2013 Starcraft bus has 128,805 miles as of 7/31/23 and requires monthly repairs. The City secured a federal grant, which will pay 80%. The bus was expected to be delivered at the end of 2023, but Fed Govt just now reached a price agreement with the manufacturer, so delivery may be in 2024 or even 2025. Allocated 2023 funds may need to be carried to the 2024 budget and possibly 2025. Total \$108,135; Federal share \$66,508; Local match \$21,627
TOTALS		\$ 358,153							

IT

Upgrade WiFi/Cameras at Park	X	7,000				Reach	1	100%	Upgrade wifi and cameras at city park. This upgrade will also blanket the park in guest wifi and will be fed from old town via the pool connection.
TOTALS		7,000							

LIBRARY

Replace Carpet	X	\$ 55,000							Carpet is 30 years old. Seams are showing. Spots with wear and stains. Like a better flooring option. Large project.
TOTALS		55,000							

ACTIVITIES

Concrete Parking Lot Community Center (on goi	X	40,000	40,000						Asphalt parking lot is crumbling and needs replaced. Concrete that was poured when facility was built is still in good shape.
Stand on Floor Scrubber	X	11,000					1		Shorten staff time to strip/buff floors, allowing employee more time for other tasks. Reduce costs for chemicals. Increase frequency of polishing floor.
Replacement of Fire Safety Doors @ C.C.	X	30,000					1		Doors have been repaired several times. They stick, pins inside are broke and beyond repair. 3 doors need replaced
Generator for Community Center	X	75,000							Current generator doesn't work and can't find anyone to work on it. Community center serves as Red Cross shelter and need generator for power
TOTALS		30,000	236,000	40,000	40,000				

Capital Item Description Replac New Estimated Cost 2024 2025 2026 2027 2028 Source of Funding Source % Remarks/Justification

POOL												
Capital Item Description	Replac	New	Estimated Cost	2024	2025	2026	2027	2028	Source of	Funding Source	%	Remarks/Justification
Pool Misc. (concrete, electric, heater, tile, slide v	X		30,000							1		Various issued identified by new manager. Mainly safety issues (concrete) that need addressed. Documentation attached.
Baby Pool Slide	X		40,000	40,000						1		Current slide is beyond repair and needs replaced. Potential for Rotary to help with expense.
TOTALS			30,000	40,000				2,028		4		

BASEBALL/SOFTBALL

LED lights at ball fields		X		200,000	200,000	200,000	200,000			1		Lights at ball fields are inadequate, and have a fixture missing at Merchant's, with 3 more lights out, one light out on west softball field. 1 field per year.
Infield Groomer - Sand Pro 5040		X	35,000							2		Investing in our infield renovation projects, we need the proper equipment to maintain the fields.
TOTALS			35,000	200,000	200,000	200,000	200,000			1		

POLICE

Patrol Vehicles - 3 year Lease		X	90,640	90,640	90,640	90,640				1	100%	Replacement of patrol vehicles (3) three year lease, will replace older vehicles experiencing ongoing mechanical issues.
Sidewalk and entryway improvements (2023)		X	12,200							1	100%	Compliance with ADA requirements. As well as improving the old, damaged sidewalk.
In Car Radar		X	9,000							1	100%	Replacement of existing radar units (in vehicle), as existing units are beginning to fail.
Garage Rehabilitation widdoors		X		30,000						1	100%	Repair and maintenance of garage to include interior siding/shelving, garage door replacement, exterior sealing of building/expand evidence room.
Thermal Monocular for Patrol (4)		X				8,000				1	100%	Equipment to assist officers in improving effectiveness and case closure.
TOTALS			111,840	120,640		98,640				1		

Capital Item Description Replac Estimated Cost Funding Source Remarks/Justification
 New 2024 2025 2026 2027 2028 Cost Est Type %

STREETS

Capital Item Description	Replac	Estimated Cost	Funding Source	Remarks/Justification					
	New	2024	2025	2026	2027	2028	Cost Est	Type	%
Loader / Backhoe	X	12,287	12,287	12,287			Wagner/ CAT	1	100%
Street Resurface/ replace	X	700,000	700,000	700,000	700,000	700,000	Basis Partners	1	100%
Concrete repair/ replace	X	150,000	150,000	150,000	150,000	150,000	Basis Partners	1	100%
15 Cubic Yard Tandem Dump Truck	X		125,000	125,000			Sourcewell	1	100%
Sand Spreader 2023)							Henderson	1	100%
10,000 Lbs Fork Lift (used)	X		60,000				United Rentals	1	100%
48" walker mower w/ grass collection system			12,000				S and E Sales	1	100%
1 ton Pick-up w/ utility box and snow plow (Street	X		70,000				Sourcewell	1	100%
3/4 ton pick-up w/ utility box and snow plow (part	X		70,000				Source well	1	100%
Versatile bi- directional tractor w/ arm mower				125,000			Central Plains Ag	1	100%
22' Heavy Load Trailer	X		30,000				Big Tex Trailers	1	100%
Street Sweeper (Lease)		71,000	71,000	71,000	71,000	71,000		1	100%
TOTALS		933,287	1,300,287	1,183,287	921,000	850,000			

SPECIAL REVENUE FUND

Capital Item Description

Replacement

2024

Estimated Cost

2025

2026

Source of Cost Est

Funding Type

Source %

Remarks/Justification

TOURISM AND PROMOTIONAL FUND

Capital Item Description	Replacement	2024	2025	2026	2027	2028	Source of Cost Est	Funding Type	Source %	Remarks/Justification
Replace AC/furnace on barn	X	25,000							100%	1 of the units is failing regularly-can't keep it cool or warm, crack in heat exchanger
Resurface flooring in Barn & replace stair railing	X		20,000					1	100%	Floors are dull, with knicks and deep scrapes. Need sanded, restained and sealed.
New Flooring in East End	X		11,000					1	100%	Carpet is torn and stained-would like to install tile to ease cleaning and longevity and for event rentals with food
Kitchen in East End (refrigerator, warming oven, ice machine)	X		6,500					1	100%	these items would improve our rental experience by allowing catered meals to be kept warm or cold as needed prior to serving
Exterior Door replacement	X		10,000							Doors on barn and heritage hall leak water
TOTALS		25,000	47,500							

ENTERPRISE FUNDS

Capital Item Description Replac Estimated Cost Source of Funding Source Remarks/Justification
 New ement 2024 2025 2026 2027 2028 Cost Est Type %

ELECTRIC FUND												
Capital Item Description	Replac New	ement	2024	2025	2026	2027	2028	Cost Est	Type	%	Remarks/Justification	
Loader / Backhoe	X		12,287	12,287	12,287			Wagner/ CAT	3	100%	Cost sharing water and street departments.	
Lightplant Upgrades	X		300,000					Atwell / Excel	1	100%	reduce the risk of circuit failure by replacing closures and system at light plant	
Substation construction	X				2,500,000			Excel	1 2,3	50% 50%	Construction of infrastructure and substation will seek grant and loan funding to fund project	
Pole Replacement Program	X		50,000	50,000	50,000	50,000	50,000	UAM	1	100%	Replacement of older deteriorating poles and addition of weight bearing poles where needed	
Fixed Base Meter Read System	X	X	50,000	150,000	150,000	150,000	150,000	Dans Kepner	1	100%	Replacement of existing meters with radio read to improve accuracy and efficiency in billing Cost sharing with Water Department.	
Tree Trimming	X		50,000	50,000	50,000	50,000	50,000	Asplundh	1	100%	Needed to keep vegetation clear of power lined greatly reducing outages.	
Trencher	X							Ditch Witch	1	100%	Trencher required for underground applications. repair work and depth issues.	
3/4 Ton Pick-up w/ utility box	X							Sourcewell	1	100%	Replace aging fleet.	
Pole Trailer Extendable up to 42'	X							Internet	1	100%	Ability to move multiple poles to a job site at one time.	
South Circuit to Underground	X		412,287	912,287	2,762,287	250,000	250,000	Atwell / Excel	1	100%		

TOTALS

ENTERPRISE FUNDS

Capital Item Description
WATER/WASTEWATER FUND

Capital Item Description	Replacement	Estimated Cost					Source of Cost Est	Funding Source		Remarks/Justification
		2024	2025	2026	2027	2028		Type	%	
Loader-Backhoe	X	12,287	12,287	12,287			Wagner/CAT	3	100%	Cost sharing with Water, Streets and Electric Departments
Water Tower Maintenance Program	X	25,000	25,000	25,000	25,000	25,000	Utility Service Group	1	100%	On going costs associated with maintenance of the 500,000 gallon elevated water tank
Wastewater Treatment Facility (WWTF)	X	350,000	350,000	350,000	350,000	350,000	JVA	1	50%	Treatment Facility upgrade needed to meet discharge limit regulations
Generator for Wells	X	75,000	75,000	75,000			Daniel Electric	1	100%	Ability to pump water into Blending Plant during a power outage to maintain water flow into distribution system. (wells 11,12 and 13)
Fixed base Meter Read System	X	150,000	150,000	150,000	150,000	150,000	Dana Kepner	1	50%	Replace existing meters with radio read to improve accuracy and efficiency in billing.
Well Acquisition/ Piping to Central Blending Plant	X			1,500,000	1,500,000		Historical	1	100%	Future planning for water acquisition for the community
Water Main Maintenance/replace	X	50,000	50,000	50,000	50,000	50,000	Water Department	1	100%	Ongoing efforts to repair or replace existing infrastructure.
Sewer Main Maintenance / replace	X	70,000	70,000	70,000	70,000	70,000	Wastewater Department	1	100%	Ongoing efforts to repair or replace existing infrastructure.
Well House Upgrades	X	30,000	30,000	30,000	30,000	30,000	Water Department	1	100%	Upgrade doors, interior wall panels, skylights in well houses to a commercial grade.
Water Department Building Painted	X		40,000				Local Contractor	1	100%	Painting of the exterior of shop building due to fading and bare metal showing to prevent rust and further deterioration.
Trailer Mounted Hydro Vac	X		80,000				Internet	1	100%	Ability to hydro excavate buried utilities without damaging infrastructure. Able to clean culverts, manholes and valve boxes.
Fence around Blending Plant	X		50,000				estimate	1	100%	To deny traffic easy access to the Blending Plant Tank
1/2 Ton Pick-up 4WD	X		70,000				Sourcwell	1	100%	Public World Director currently using personal vehicle.
TOTALS		537,287	1,002,287	2,262,287	2,175,000	675,000				

ENTERPRISE FUNDS

Capital Item Description

AIRPORT FUND

Capital Item Description	Replac		Estimated Cost				Source of		Funding Source		Remarks/Justification
	New	ement	2024	2025	2026	2027	2028	Cost Est	Type	%	
Fuel Truck Storage Building	X			50,000				estimate	1	100%	Storage of fuel truck to keep out of weather and 50' distance from existing buildings.
Insulate/Heat existing garage	X			40,000				Estimate	1	100%	Existing structure is not heated or insulated causing operational issues with equipment during winter months.
Taxiway A, A1, A2, A3 Replacement		X	4,200,000						1	5%	Concrete aprons and taxiways are experiencing failure due to ASR. As they have reached life expectancy repair and replacement is needed. Part of Master Plan and
Generator to power full airport	X		300,000						2	95%	The airport is in need of a generator to continue normal operations in the event of a power failure. This cost would be covered 90% by the BIL.
airport access road		X			483,333				1	10%	The airport access road is in dire need of repair. This cost will be covered 95% by the BIL.
Runway rehab and reseal	X				333,333				2	95%	Runway fogseal and remark. Every 5 years
New carpet in FBO		X	5,000	5,000				estimate	1	100%	existing carpet is now more than 10 years old and is unraveling
New furniture in FBO		X	6,000	6,000				estimate	1	100%	existing furniture was purchased used 10 years ago and is damaged and stained
TOTALS			4,511,000	101,000	816,666						

