

**TOWN OF OLATHE
2019 BUDGET
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2019 BUDGET MESSAGE

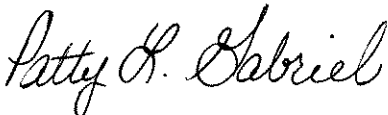
Through numerous work sessions and a public hearing, the Town Administrator, staff and the Board of Trustees, created a budget for the Town. The 2019 Budget was adopted at a public Board Meeting directly following a Public Hearing held December 10, 2018 at 7:00 p.m. This Budget complies with the Local Government Law and Amendment 1. The Town of Olathe, Colorado is incorporated as a statutory town under the laws of the State of Colorado with a Mayor-Town Board form of government.

The accounts of the Town are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The budget is comprised of seven funds: General, Road, Conservation Trust, Water, Sewer, Trash, and Police Pension Fund. The operations of each fund are accounted for by assets, liabilities, fund equity, revenues and expenses. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred except, principal and interest on general long-term debt which is recognized when due, and prepaid expenses, which are not recorded. Revenues are recognized when they become measurable and available as net current assets. Property taxes are recorded as revenue when collected by the County Treasurer and deposited with the Town.

The budget includes grant funds for the next phase of the Hersum Avenue Storm Water Drainage Project and replacement of the railroad crossing in Main Street. The Town entered into a contract with Union Pacific to complete this work with the Town responsible for material costs of \$95,104. Work is tentatively scheduled to begin in the Spring 2019.

The Town will continue to provide sports, and other activities through the Recreation Department for the benefit of our youth. The Community Park is rented for concerts and events, including Night Vision and the Olathe Sweet Corn Festival. These all generate additional revenue which aids the Town with maintenance and expansion of the park facilities for the community and visitors to enjoy.

Respectfully submitted,



Patty L. Gabriel
Town Administrator

RESOLUTION 2018-16

A RESOLUTION TO ADOPT THE TOWN OF OLATHE'S BUDGET FOR CALENDAR YEAR 2019, APPROPRIATE FUNDS AND LEVY PROPERTY TAX

NOW, THEREFORE BE IT RESOLVED by the Mayor and Board of Trustees of the Town of Olathe, Colorado:

SECTION 1: The attached budget for calendar year 2019 is hereby adopted.

SECTION 2: The following amount is hereby appropriated by fund for calendar year 2019:

General Fund	\$	771,289.00
Road Fund	\$	679,650.00
Conservation Trust Fund	\$	18,000.00
Water Fund	\$	324,000.00
Sewer Fund	\$	305,900.00
Trash Fund	\$	191,300.00
Police Pension Fund	\$	<u>25,000.00</u>
Total Expenditures	\$	2,315,139.00

SECTION 3: The property tax is hereby levied at 8.744 mills and shall be certified to Montrose County, Colorado, for collection.


PASSED AND ADOPTED by the Mayor and Board of Trustees of the Town of Olathe, Colorado, this 10th day of December, A.D. 2018 and ordered to become effective December 10, 2018.

DATED this 10th day of December, A.D., 2018



Rob D. Smith, Mayor

ATTEST:



Monique English, Town Clerk

VOTE:

Aye Nay Absent

Rob Smith, Mayor	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Dolores Killen, Mayor Pro Tem	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Jake Foreman, Trustee	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Ruth Dodge, Trustee	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Roland Hutson, Trustee	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Debra Garcia, Trustee	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Joe McCracken, Trustee	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>



CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners¹ of MONTROSE COUNTY, Colorado.

On behalf of the TOWN OF OLATHE,

the (taxing entity)^A BOARD OF TRUSTEES

of the (governing body)^B TOWN OF OLATHE (local government)^C

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 12,043,229 assessed valuation of: (GROSS^D assessed valuation, Line 2 of the Certification of Valuation Form DLG 57^E)

Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area^F the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of: \$ 12,043,229 (NET^G assessed valuation, Line 4 of the Certification of Valuation Form DLG 57) USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED BY ASSESSOR NO LATER THAN DECEMBER 10

Submitted: 12/11/2018 for budget/fiscal year 2019 (no later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)

LEVY²

REVENUE²

Table with 3 columns: PURPOSE, LEVY, REVENUE. Rows include General Operating Expenses, Temporary General Property Tax Credit/Temporary Mill Levy Rate Reduction, and various bond and obligation categories.

TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7] 8.744 mills \$ 105,306

Contact person: (print) PATTY L. GABRIEL Daytime phone: (970) 323-5601 Signed: [Signature] Title: TOWN ADMINISTRATOR

Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S., with the Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, CO 80203. Questions? Call DLG at (303) 864-7720.

1 If the taxing entity's boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution. 2 Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG57 on the County Assessor's FINAL certification of valuation).

BEGINNING AND ENDING FUND BALANCES

2017 ACTUAL

	<u>General</u>	<u>Road</u>	<u>CTF</u>	<u>PD Pension</u>	<u>Water</u>	<u>Sewer</u>	<u>Trash</u>	<u>Total Funds</u>
Beg. Fund Balance	\$41,986	\$256,578	\$14,848	\$1,341	-\$63,659	\$99,980	-\$21,956	\$329,118
Revenue	\$701,378	\$1,070,258	\$17,834	\$18,121	\$501,229	\$553,317	\$403,639	\$3,265,776
Expenditures	\$740,239	\$1,083,506	\$17,800	\$18,121	\$510,290	\$551,858	\$398,622	\$3,320,436
End. Fund Balance	\$3,125	\$243,330	\$14,882	\$1,341	-\$72,720	\$101,439	-\$16,939	\$274,458

2018 ESTIMATE

	<u>General</u>	<u>Road</u>	<u>CTF</u>	<u>PD Pension</u>	<u>Water</u>	<u>Sewer</u>	<u>Trash</u>	<u>Total Funds</u>
Beg. Fund Balance	\$3,125	\$243,330	\$14,882	\$1,341	-\$72,720	\$101,439	-\$16,939	\$274,458
Revenue	\$941,299	\$580,633	\$18,387	\$22,673	\$362,520	\$359,657	\$254,672	\$2,539,841
Expenditures	\$943,939	\$556,741	\$18,000	\$22,673	\$341,318	\$358,735	\$237,558	\$2,478,964
End. Fund Balance	\$485	\$267,222	\$15,269	\$1,341	-\$51,518	\$102,361	\$175	\$335,335

2019 BUDGET

	<u>General</u>	<u>Road</u>	<u>CTF</u>	<u>PD Pension</u>	<u>Water</u>	<u>Sewer</u>	<u>Trash</u>	<u>Total Funds</u>
Beg. Fund Balance	\$485	\$269,222	\$15,269	\$1,341	-\$51,518	\$102,361	\$175	\$337,335
Revenue	\$771,289	\$626,050	\$18,000	\$25,000	\$324,000	\$305,900	\$191,300	\$2,261,539
Expenditures	\$771,289	\$679,650	\$18,000	\$25,000	\$324,000	\$305,900	\$191,300	\$2,315,139
End. Fund Balance	\$485	\$215,622	\$15,269	\$1,341	-\$51,518	\$102,361	\$175	\$283,735

**LEASE-PURCHASE SUPPLEMENTAL SCHEDULE TO THE
ADOPTED BUDGET (29-1-103(3)(d), C.R.S.)
BUDGET YEAR 2019**

- **ALL LEASE-PURCHASE AGREEMENTS INVOLVING REAL PROPERTY:**

- **Public Works Shop – 59650 Falcon Rd.**

Date of Lease: 05/01/2017

Total amount to be expended for lease purchase agreement in budget year:

<u>YEAR</u>	<u>AMOUNT</u>
2019	\$26,766

- **ALL LEASE-PURCHASE AGREEMENTS NOT INVOLVING REAL PROPERTY:**

- **Massey Ferguson 4607M Tractor**

Date of Lease: 06/27/2016

Total amount to be expended for non-property lease purchase agreement in budget year:

<u>YEAR</u>	<u>AMOUNT</u>
2019	\$13,204

- **2 – Dodge Charger Police Cars**

Date of Lease: 08/10/2015

Total amount to be expended for non-property lease purchase agreement in budget year:

<u>YEAR</u>	<u>AMOUNT</u>
2019	\$14,336

- Ricoh MPC2051 Copier

Date of Lease: 04/28/2014

Total amount to be expended for non-real property lease purchase agreement in budget year:

<u>YEAR</u>	<u>AMOUNT</u>
2019	\$1,016

- Xerox W7845PT Copier

Date of Lease: 10/16/2013

Total amount to be expended for non-real property lease purchase agreement in budget year:

<u>YEAR</u>	<u>AMOUNT</u>
2019	\$2,061

- Pitney Bowes SendPro C Series Postage Meter

Date of Lease: 12/11/2018

Total amount to be expended for non-real property lease purchase agreement in budget year:

<u>YEAR</u>	<u>AMOUNT</u>
2019	\$658

Total maximum payment liability for all non-real property and for all other property over the entire term of all such agreements, including all optional renewal terms:

<u>AMOUNT</u>
\$58,041

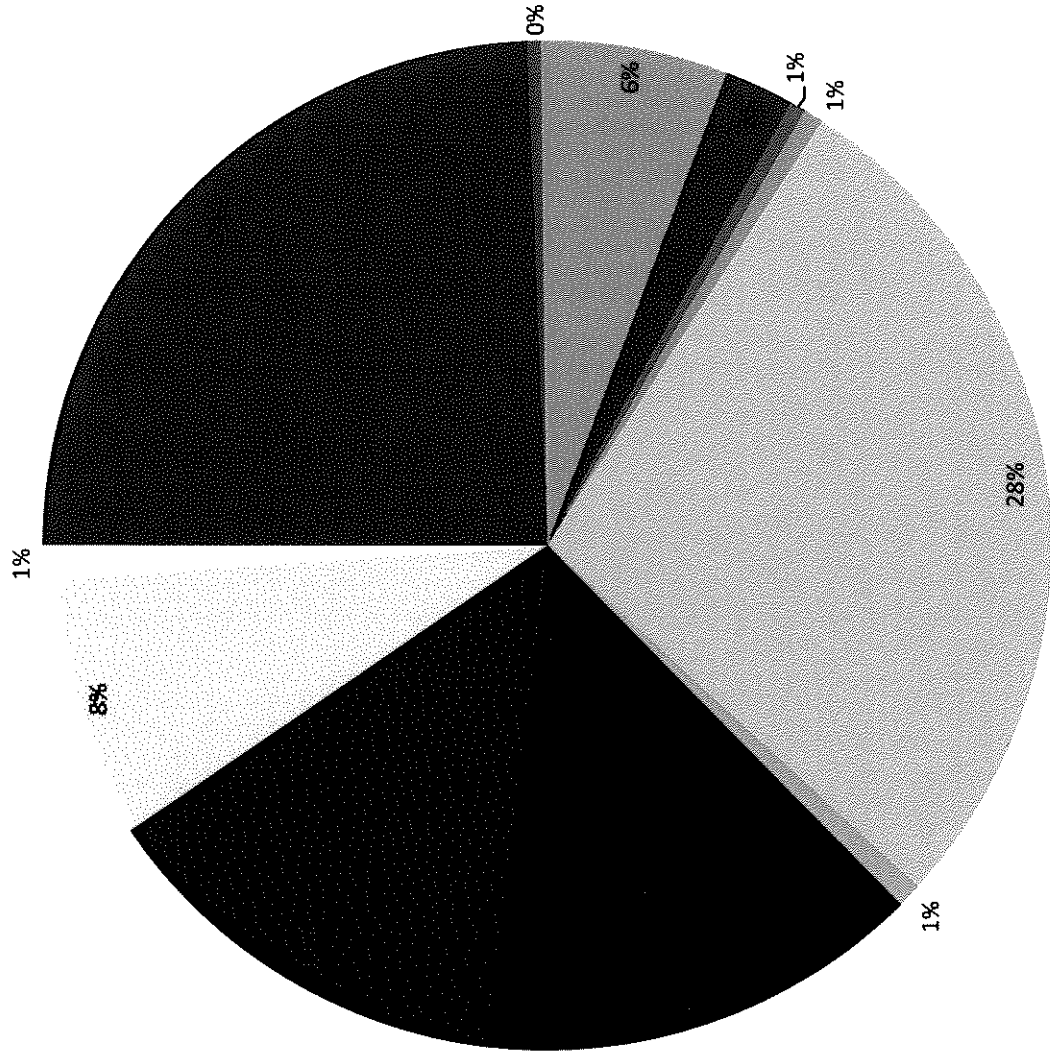
BUDGET SUMMARY - 2019

	REVENUE	EXPENSES	FUND BALANCE	BALANCE
<u>GENERAL FUND</u>				
ADMINISTRATION	549,489.00	102,866.00		446,623.00
POLICE	10,400.00	439,869.00		-429,469.00
JUDICIAL	135,000.00	25,716.00		109,284.00
PARKS	50,800.00	179,506.00		-128,706.00
RECREATION DEPT	11,300.00	9,055.00		2,245.00
COMMUNITY CENTER	14,300.00	14,277.00		23.00
	771,289.00	771,289.00		0.00
<u>ROAD FUND</u>	626,050.00	679,650.00	53,600.00	0.00
<u>CONSERVATION TRUST</u>	18,000.00	18,000.00		0.00
<u>WATER FUND</u>	324,000.00	324,000.00		0.00
<u>SEWER FUND</u>	305,900.00	305,900.00		0.00
<u>TRASH FUND</u>	191,300.00	191,300.00		0.00
<u>POLICE PENSION</u>	25,000.00	25,000.00		0.00
2019 BUDGET TOTAL	2,261,539.00	2,315,139.00		0.00

12/10/2018

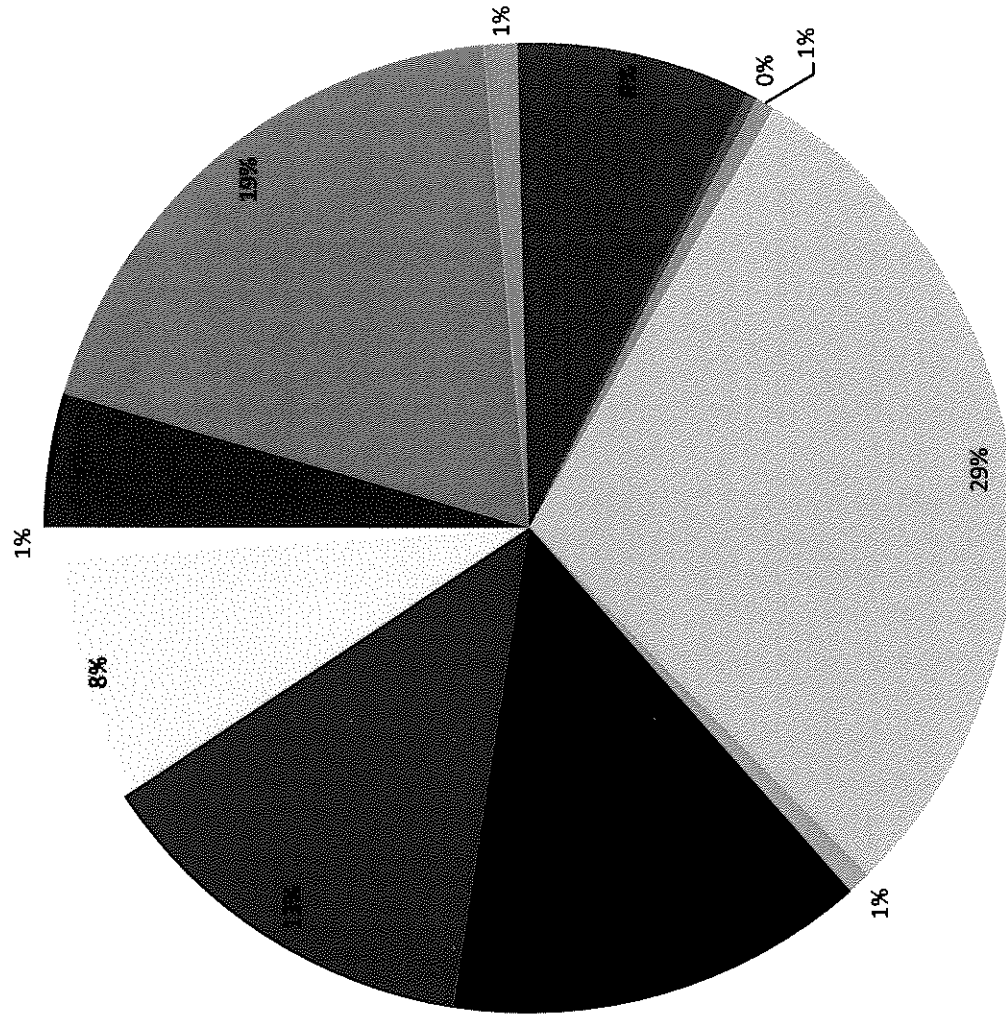
BUDGETED REVENUES - 2019

- ADMINISTRATION - (24%) \$549,489
- POLICE - (0%) \$10,400
- JUDICIAL - (6%) \$135,000
- PARKS - (2%) \$50,800
- RECREATION - (1%) \$11,300
- COMM CENTER - (1%) \$14,300
- ROADS - (28%) \$626,050
- CONSERVATION TRUST - (1%) \$18,000
- WATER - (14%) \$324,000
- SEWER - (14%) \$305,900
- TRASH - (8%) \$191,300
- POLICE PENSION - (1%) 25,000
- TOTAL - \$2,261,539



BUDGETED EXPENDITURES - 2019

- ADMINISTRATION - (5%) \$102,866
- POLICE - (19%) \$439,869
- JUDICIAL - (1%) \$25,716
- PARKS - (8%) \$179,506
- RECREATION - (0%) \$9,055
- COMM CENTER - (1%) \$14,277
- ROADS - (29%) \$679,650
- CONSERVATION TRUST - (1%) \$18,000
- WATER - (14%) \$324,000
- SEWER - (13%) \$305,900
- TRASH - (8%) \$191,300
- POLICE PENSION - (1%) \$25,000
- TOTAL - \$2,315,139



Report Criteria:

Account.Acct No = All

Account Detail

Acct No	Account Description	2017 PRIOR YEAR ACTUAL	2018 PRIOR YEAR ESTIMATE	2019 APPROVED BUDGET
<u>GENERAL FUND</u>				
<u>TAX REVENUE</u>				
10-4010-010	MCTR - PROPERTY TAX	97,666	100,403	105,306
10-4010-011	MCTR - SPECIFIC OWNERSHIP TAX	15,147	13,304	15,000
10-4010-012	PENALTY & INT ON DELINQ TAX	227	231	250
10-4010-020	SALES TAX	261,222	245,815	274,000
10-4010-025	USE TAX	2,598	251	2,500
10-4010-030	FRANCHISE TAX	55,770	58,867	67,000
10-4010-031	OCCUPATION TAX	0	875	1,000
10-4010-032	SEVERANCE TAX	5,337	6,884	7,000
10-4010-033	P.I.L.T.	0	0	0
TAX REVENUE Totals:		437,967	426,630	472,056

Acct No	Account Description	2017 PRIOR YEAR ACTUAL	2018 PRIOR YEAR ESTIMATE	2019 APPROVED BUDGET
<u>GENERAL FUND</u>				
<u>LICENSES & PERMITS REVENUE</u>				
10-4020-150	BUSINESS LICENSE	1,415	1,855	1,400
10-4020-151	SPECIAL USE PERMIT	0	0	100
10-4020-152	BUILDING PERMITS	6,832	762	7,000
10-4020-153	LIQUOR LICENSE	345	223	350
10-4020-154	OTHER PERMIT FEES	6,075	1,226	7,500
10-4020-155	OTHER LICENSE FEES	30	30	200
10-4020-156	ANNEXATION FILING FEES	0	4,281	0
10-4020-157	PLANNING & ZONING FEES	750	500	1,000
LICENSES & PERMITS REVENUE Totals:		15,447	8,877	17,550
<u>INTERGOVERNMENTAL REVENUE</u>				
10-4030-110	CIGARETTE TAX	1,158	963	1,200
10-4030-120	GRANTS	13,000	0	0

Acct No	Account Description	2017 PRIOR YEAR ACTUAL	2018 PRIOR YEAR ESTIMATE	2019 APPROVED BUDGET
<u>GENERAL FUND</u>				
<u>INTERGOVERNMENTAL REVENUE (Cont.)</u>				
10-4030-140	MINERAL LEASE	942	682	1,000
INTERGOVERNMENTAL REVENUE Totals:		15,100	1,645	2,200
<u>OTHER & MISCELLANEOUS REVENUES</u>				
10-4050-500	EARNINGS ON INVESTMENTS	144	287	300
10-4050-509	INSURANCE PROCEEDS	0	0	0
10-4050-510	MISCELLANEOUS REVENUE	949	1,932	3,000
10-4050-511	MISCELLANEOUS REFUNDS	0	39	250
10-4050-520	SALE OF ASSETS	0	0	0
10-4050-531	PROPERTY LEASE	0	0	10,800
10-4050-534	M.O.B. PROGRAM REVENUE	0	0	0
10-4050-550	LATE CHARGE FEES	0	0	0
10-4050-800	ADMN INTERNAL SERVICE	27,372	20,529	27,372

Acct No	Account Description	2017 PRIOR YEAR ACTUAL	2018 PRIOR YEAR ESTIMATE	2019 APPROVED BUDGET
<u>GENERAL FUND</u>				
<u>OTHER & MISCELLANEOUS REVENUES (Cont.)</u>				
10-4050-900	TRANSFERS FROM OTHER FUNDS	0	0	15,961
OTHER & MISCELLANEOUS REVENUES Totals:		28,465	22,787	57,683
<u>POLICE DEPARTMENT REVENUES</u>				
10-4100-120	V.A.L.E. GRANT	0	0	0
10-4100-160	ANIMAL LICENSE	340	255	400
10-4100-161	VIN INSPECTION FEE	544	335	500
10-4100-200	MUNICIPAL COURT - TRAFFIC	0	0	0
10-4100-201	MUNICIPAL COURT - VIOLATION	0	0	0
10-4100-510	MISCELLANEOUS REVENUE	1,493	3,648	2,500
10-4100-512	DOG INPOUND FEES	0	0	0
10-4100-515	P.O.S.T. REFUNDS	3,492	0	6,000
10-4100-520	SALE OF ASSETS	750	0	1,000

Acct No	Account Description	2017 PRIOR YEAR ACTUAL	2018 PRIOR YEAR ESTIMATE	2019 APPROVED BUDGET
<u>GENERAL FUND</u>				
<u>POLICE DEPARTMENT REVENUES (Cont.)</u>				
	POLICE DEPARTMENT REVENUES Totals:	6,619	4,238	10,400
<u>JUDICIAL DEPARTMENT REVENUES</u>				
10-4150-200	MUNICIPAL COURT - TRAFFIC	134,577	100,227	125,000
10-4150-201	MUNICIPAL COURT - VIOLATION	6,134	6,197	10,000
10-4150-510	MISCELLANEOUS REVENUE	0	25	0
10-4150-515	MISCELLANEOUS REFUNDS	0	0	0
	JUDICIAL DEPARTMENT REVENUES Totals:	140,711	106,449	135,000
<u>PARKS DEPARTMENT REVENUES</u>				
10-4200-120	GRANTS - GOCO	0	0	0
10-4200-150	GRANTS - MISCELLANEOUS	0	164,000	15,000
10-4200-300	LEASE REVENUE	0	0	0
10-4200-509	INSURANCE PROCEEDS	4,915	0	0

Acct No	Account Description	2017 PRIOR YEAR ACTUAL	2018 PRIOR YEAR ESTIMATE	2019 APPROVED BUDGET
<u>GENERAL FUND</u>				
<u>PARKS DEPARTMENT REVENUES (Cont.)</u>				
10-4200-510	MISCELLANEOUS REVENUE	2,482	1,864	2,000
10-4200-515	MISCELLANEOUS REFUNDS	0	0	0
10-4200-520	SALE OF ASSETS	0	0	300
10-4200-530	PARK RENTAL FEES	11,910	15,750	15,500
10-4200-534	M.O.B. GRANT	7,570	0	0
10-4200-900	TRANSFER FROM OTHER FUNDS	17,800	13,300	18,000
PARKS DEPARTMENT REVENUES Totals:		44,677	194,914	50,800
<u>RECREATION DEPT REVENUES</u>				
10-4400-120	GRANT - COLO HEALTH FOUNDATION	0	50,000	0
10-4400-510	MISCELLANEOUS REVENUE	0	0	0
10-4400-520	CONTRIBUTIONS	2,601	2,750	0
10-4400-534	M.O.B. GRANT	4,071	0	0

Acct No	Account Description	2017 PRIOR YEAR ACTUAL	2018 PRIOR YEAR ESTIMATE	2019 APPROVED BUDGET
<u>GENERAL FUND</u>				
<u>RECREATION DEPT REVENUES (Cont.)</u>				
10-4400-610	SPONSORS	1,200	0	500
10-4400-622	PROGRAM FEES	7,115	5,190	6,000
10-4400-645	SPECIAL EVENT REVENUE	0	0	0
10-4400-685	FACILITIES RENTAL	4,800	4,870	4,800
RECREATION DEPT REVENUES Totals:		19,787	62,810	11,300
<u>COMMUNITY CENTER REVENUES</u>				
10-4500-120	GRANTS	0	0	0
10-4500-520	CONTRIBUTIONS	2,750	2,000	10,000
10-4500-534	M.O.B. PROGRAM REVENUE	0	0	0
10-4500-535	COMM CENTER RENTAL	7,655	8,560	4,300
COMMUNITY CENTER REVENUES Totals:		10,405	10,560	14,300

Acct No	Account Description	2017 PRIOR YEAR ACTUAL	2018 PRIOR YEAR ESTIMATE	2019 APPROVED BUDGET
<u>GENERAL FUND</u>				
<u>ADMINISTRATION DEPARTMENT</u>				
10-5000-100	WAGES	45,566	29,395	33,786
10-5000-101	PART-TIME WAGES	0	3,596	3,502
10-5000-102	OVERTIME WAGES	0	0	0
10-5000-103	MAYOR & TRUSTEE WAGES	4,560	4,130	4,560
10-5000-130	EMPLOYEE BENEFITS	13,883	10,268	9,997
10-5000-200	PROP/CASUALTY INSURANCE-CIRSA	4,014	3,792	3,530
10-5000-201	WORKERS COMPENSATION EXPENSE	1,280	1,333	1,106
10-5000-210	AUDITING FEES	2,000	2,500	2,500
10-5000-211	LEGAL FEES	5,795	12,475	2,500
10-5000-212	ENGINEERING FEES	0	0	0
10-5000-213	BUILDING INSPECTION FEES	0	0	0

Acct No	Account Description	2017 PRIOR YEAR ACTUAL	2018 PRIOR YEAR ESTIMATE	2019 APPROVED BUDGET
<u>GENERAL FUND</u>				
<u>ADMINISTRATION DEPARTMENT (Cont.)</u>				
10-5000-220	CONTRACT SERVICES	0	0	0
10-5000-221	AMBULANCE SERVICE	0	0	0
10-5000-225	TREASURER'S FEES	1,989	1,934	2,800
10-5000-226	CLERK & RECORDER FEES	811	619	900
10-5000-227	DUES & MEMBERSHIPS FEES	3,094	2,964	3,000
10-5000-230	TRAVEL AND TRAINING	4,094	2,794	2,000
10-5000-231	MEALS	531	32	300
10-5000-240	PUBLISHING	542	780	1,000
10-5000-241	PUBLICATIONS	146	166	175
10-5000-242	POSTAGE	1,533	1,882	2,500
10-5000-243	UTILITIES	3,471	2,962	3,000

Acct No	Account Description	2017 PRIOR YEAR ACTUAL	2018 PRIOR YEAR ESTIMATE	2019 APPROVED BUDGET
<u>GENERAL FUND</u>				
<u>ADMINISTRATION DEPARTMENT (Cont.)</u>				
10-5000-244	PHONE EXPENSE	5,533	3,457	4,500
10-5000-245	MAINTENANCE CONTRACTS	7,548	6,919	1,510
10-5000-246	OFFICE SUPPLIES	3,029	3,105	3,500
10-5000-250	SUPPLIES	2,741	822	1,500
10-5000-260	OFFICE/BUILDING RENT	0	0	0
10-5000-261	EQUIPMENT LEASE/RENTAL	4,608	3,715	4,000
10-5000-265	BUILDING/FACILITY REPAIRS	1,459	189	500
10-5000-266	EQUIPMENT REPAIRS & MAINTENANC	766	289	1,000
10-5000-267	CLEANING SERVICES	1,134	756	1,200
10-5000-270	FUEL AND OIL	321	194	500
10-5000-283	MAIN STREET BEAUTIFICATION	0	0	0

Acct No	Account Description	2017 PRIOR YEAR ACTUAL	2018 PRIOR YEAR ESTIMATE	2019 APPROVED BUDGET
<u>GENERAL FUND</u>				
<u>ADMINISTRATION DEPARTMENT (Cont.)</u>				
10-5000-290	MISCELLANEOUS EXPENSE	2,429	1,599	2,000
10-5000-291	MISCELLANEOUS REFUNDS	0	0	0
10-5000-292	BANK FEES	756	648	750
10-5000-293	DONATIONS AND GIFTS	260	0	250
10-5000-295	ECONOMIC DEVELOPMENT	2,500	2,500	2,500
10-5000-297	CIP GRANT	13,000	0	0
10-5000-300	ELECTION JUDGES	0	150	0
10-5000-310	ELECTION SUPPLIES	0	1,041	0
10-5000-315	SENIOR CITIZEN ASSISTANCE	1,000	1,000	1,000
10-5000-325	USE TAX EXPENSE	1,299	50	1,000
10-5000-720	LEASE - PRINCIPAL	0	0	0

Acct No	Account Description	2017 PRIOR YEAR ACTUAL	2018 PRIOR YEAR ESTIMATE	2019 APPROVED BUDGET
<u>GENERAL FUND</u>				
<u>ADMINISTRATION DEPARTMENT (Cont.)</u>				
10-5000-725	LEASE - INTEREST	0	0	0
10-5000-800	CAPITAL EQUIPMENT EXPENSE	0	0	0
10-5000-801	CAPITAL IMPROVEMENTS	0	0	0
10-5000-900	TRANSFERS TO OTHER FUNDS	0	0	0
ADMINISTRATION DEPARTMENT Totals:		141,692	108,056	102,866

Acct No	Account Description	2017 PRIOR YEAR ACTUAL	2018 PRIOR YEAR ESTIMATE	2019 APPROVED BUDGET
<u>GENERAL FUND</u>				
<u>POLICE DEPARTMENT</u>				
10-5010-100	WAGES	203,870	197,688	223,000
10-5010-101	PART-TIME WAGES	21,783	27,698	24,500
10-5010-102	OVERTIME WAGES	0	0	0
10-5010-130	EMPLOYEE BENEFITS	42,326	36,785	40,800
10-5010-200	PROP/CASUALTY INSURANCE-CIRSA	6,021	5,688	5,300
10-5010-201	WORKERS COMPENSATION - CIRSA	4,899	6,022	4,585
10-5010-211	LEGAL FEES	0	840	1,500
10-5010-220	CONTRACT SERVICES	38,173	32,425	49,197
10-5010-222	ANIMAL CONTROL	543	56	1,000
10-5010-227	DUES & MEMBERSHIPS FEES	0	0	0
10-5010-230	TRAVEL AND TRAINING	1,508	656	5,000

Acct No	Account Description	2017 PRIOR YEAR ACTUAL	2018 PRIOR YEAR ESTIMATE	2019 APPROVED BUDGET
<u>GENERAL FUND</u>				
<u>POLICE DEPARTMENT (Cont.)</u>				
10-5010-231	MEALS	267	65	500
10-5010-240	PUBLISHING	0	0	0
10-5010-241	PUBLICATIONS	0	0	0
10-5010-242	POSTAGE	92	116	125
10-5010-243	UTILITIES	3,755	2,666	3,500
10-5010-244	PHONE EXPENSE	2,312	2,167	5,000
10-5010-245	MAINTENANCE CONTRACTS	3,845	3,999	4,000
10-5010-246	OFFICE SUPPLIES	930	655	1,000
10-5010-247	CLOTHING	3,296	2,369	4,000
10-5010-248	AMMUNITION	1,447	3,499	2,000
10-5010-249	GRANT	0	0	0

Acct No	Account Description	2017 PRIOR YEAR ACTUAL	2018 PRIOR YEAR ESTIMATE	2019 APPROVED BUDGET
<u>GENERAL FUND</u>				
<u>POLICE DEPARTMENT (Cont.)</u>				
10-5010-250	SUPPLIES	3,038	3,739	4,000
10-5010-261	EQUIPMENT LEASE/RENTAL	1,725	1,344	1,450
10-5010-265	BUILDING/FACILITY REPAIRS	996	531	250
10-5010-266	EQUIPMENT REPAIRS & MAINTENANC	6,631	7,649	7,500
10-5010-267	CLEANING SERVICES	0	0	0
10-5010-270	FUEL AND OIL	9,754	9,519	9,200
10-5010-290	MISCELLANEOUS EXPENSE	3,154	3,462	3,000
10-5010-293	DONATIONS AND GIFTS	100	100	125
10-5010-720	LEASE - PRINCIPAL	17,885	16,882	14,172
10-5010-721	LEASE - INTEREST	1,224	634	165
10-5010-800	CAPITAL EQUIPMENT EXPENSE	6,673	0	0

<u>Acct No</u>	<u>Account Description</u>	<u>2017 PRIOR YEAR ACTUAL</u>	<u>2018 PRIOR YEAR ESTIMATE</u>	<u>2019 APPROVED BUDGET</u>
<u>GENERAL FUND</u>				
<u>POLICE DEPARTMENT (Cont.)</u>				
10-5010-801	CAPITAL IMPROVEMENTS	0	0	0
10-5010-900	TRANSFERS TO OTHER FUNDS	21,618	20,743	25,000
	POLICE DEPARTMENT Totals:	407,865	387,997	439,869

Acct No	Account Description	2017 PRIOR YEAR ACTUAL	2018 PRIOR YEAR ESTIMATE	2019 APPROVED BUDGET
<u>GENERAL FUND</u>				
<u>JUDICIAL DEPARTMENT</u>				
10-5020-100	WAGES	0	0	0
10-5020-101	PART-TIME WAGES	14,982	14,976	22,000
10-5020-130	EMPLOYEE BENEFITS	1,210	1,208	1,800
10-5020-201	WORKERS COMPENSATION EXPENSE	338	381	316
10-5020-211	LEGAL FEES	27	0	0
10-5020-220	CONTRACT SERVICES	0	0	0
10-5020-227	DUES & MEMBERSHIPS FEES	0	0	0
10-5020-228	JUROR FEES	0	89	250
10-5020-230	TRAVEL AND TRAINING	613	0	750
10-5020-240	PUBLISHING	0	0	0
10-5020-241	PUBLICATIONS	0	0	0

Acct No	Account Description	2017 PRIOR YEAR ACTUAL	2018 PRIOR YEAR ESTIMATE	2019 APPROVED BUDGET
<u>GENERAL FUND</u>				
<u>JUDICIAL DEPARTMENT (Cont.)</u>				
10-5020-246	OFFICE SUPPLIES	390	199	400
10-5020-247	CLOTHING	0	0	0
10-5020-250	SUPPLIES	0	31	0
10-5020-290	MISCELLANEOUS EXPENSE	774	96	200
10-5020-292	BANK FEES	0	0	0
10-5020-800	CAPITAL EQUIPMENT EXPENSE	0	0	0
JUDICIAL DEPARTMENT Totals:		18,334	16,980	25,716

Acct No	Account Description	2017 PRIOR YEAR ACTUAL	2018 PRIOR YEAR ESTIMATE	2019 APPROVED BUDGET
<u>GENERAL FUND</u>				
<u>PARKS DEPARTMENT</u>				
10-5030-100	WAGES	42,697	40,530	44,500
10-5030-101	PART-TIME WAGES	35,540	45,148	57,000
10-5030-102	OVERTIME WAGES	0	0	1,200
10-5030-130	EMPLOYEE BENEFITS	14,006	14,134	16,175
10-5030-200	PROP/CASUALTY INSURANCE-CIRSA	3,211	3,034	2,824
10-5030-201	WORKERS COMPENSATION EXPENSE	1,520	1,714	1,422
10-5030-211	LEGAL FEES	0	0	0
10-5030-220	CONTRACT SERVICES	60	3,200	1,500
10-5030-227	DUES & MEMBERSHIPS FEES	130	130	130
10-5030-230	TRAVEL AND TRAINING	250	324	250
10-5030-231	MEALS	100	0	0

Acct No	Account Description	2017 PRIOR YEAR ACTUAL	2018 PRIOR YEAR ESTIMATE	2019 APPROVED BUDGET
<u>GENERAL FUND</u>				
<u>PARKS DEPARTMENT (Cont.)</u>				
10-5030-240	PUBLISHING	0	0	0
10-5030-241	PUBLICATIONS	0	0	0
10-5030-242	POSTAGE	0	0	0
10-5030-243	UTILITIES	9,839	9,000	8,000
10-5030-244	PHONE EXPENSE	615	175	625
10-5030-246	OFFICE SUPPLIES	0	0	0
10-5030-247	CLOTHING	335	389	350
10-5030-249	EVENT FACILITATION EXPENSE	2,756	2,380	2,500
10-5030-250	SUPPLIES	5,849	5,946	6,500
10-5030-251	MOSQUITO CONTROL	263	65	130
10-5030-252	CHEMICALS	4,104	4,824	4,000

Acct No	Account Description	2017 PRIOR YEAR ACTUAL	2018 PRIOR YEAR ESTIMATE	2019 APPROVED BUDGET
<u>GENERAL FUND</u>				
<u>PARKS DEPARTMENT (Cont.)</u>				
10-5030-253	GRAVEL	1,718	0	0
10-5030-261	EQUIPMENT LEASE/RENTAL	6,267	5,850	6,500
10-5030-265	BUILDING/FACILITY REPAIRS	5,415	103	0
10-5030-266	EQUIPMENT REPAIRS & MAINTENANC	6,324	5,449	6,000
10-5030-267	CLEANING SERVICES	0	0	0
10-5030-270	FUEL AND OIL	3,180	3,715	3,200
10-5030-290	MISCELLANEOUS EXPENSE	1,467	1,062	1,200
10-5030-297	GRANT MATCH	0	0	0
10-5030-652	WATER ASSESSMENTS	460	460	500
10-5030-720	LEASE - PRINCIPAL	0	0	0
10-5030-725	LEASE - INTEREST	0	0	0

Acct No	Account Description	2017 PRIOR YEAR ACTUAL	2018 PRIOR YEAR ESTIMATE	2019 APPROVED BUDGET
<u>GENERAL FUND</u>				
<u>PARKS DEPARTMENT (Cont.)</u>				
10-5030-800	CAPITAL EQUIPMENT EXPENSE	3,946	8,110	0
10-5030-801	CAPITAL IMPROVEMENTS	0	140,648	15,000
10-5030-900	TRANSFERS TO OTHER FUNDS	0	0	0
	PARKS DEPARTMENT Totals:	150,052	296,390	179,506

Acct No	Account Description	2017 PRIOR YEAR ACTUAL	2018 PRIOR YEAR ESTIMATE	2019 APPROVED BUDGET
<u>GENERAL FUND</u>				
<u>RECREATION DEPARTMENT</u>				
10-5040-100	WAGES	1,562	1,683	1,875
10-5040-101	PART-TIME WAGES	8,777	32,450	2,000
10-5040-130	EMPLOYEE BENEFITS	1,311	3,058	705
10-5040-200	PROP/CASUALTY INSURANCE-CIRSA	1,204	1,138	1,059
10-5040-201	WORKERS COMPENSATION EXPENSE	338	381	316
10-5040-243	UTILITIES	733	552	600
10-5040-246	OFFICE SUPPLIES	61	0	0
10-5040-250	SUPPLIES	59	0	0
10-5040-290	MISCELLANEOUS EXPENSE	610	60	0
10-5040-677	PROGRAM EXPENSE	8,386	2,643	2,500
10-5040-678	SPECIAL EVENT EXPENSE	2,433	0	0

Acct No	Account Description	2017 PRIOR YEAR ACTUAL	2018 PRIOR YEAR ESTIMATE	2019 APPROVED BUDGET
<u>GENERAL FUND</u>				
<u>RECREATION DEPARTMENT (Cont.)</u>				
10-5040-679	M.O.B. PROGRAM EXPENSE	812	0	0
10-5040-680	GRANT - COLO HEALTH FOUNDATION	0	11,046	0
	RECREATION DEPARTMENT Totals:	26,286	53,011	9,055

Acct No	Account Description	2017 PRIOR YEAR ACTUAL	2018 PRIOR YEAR ESTIMATE	2019 APPROVED BUDGET
<u>GENERAL FUND</u>				
<u>COMMUNITY CENTER</u>				
10-5050-100	WAGES	1,562	1,684	1,875
10-5050-101	PART-TIME WAGES	2,902	3,177	3,465
10-5050-130	EMPLOYEE BENEFITS	835	730	820
10-5050-200	PROP/CASUALTY INSURANCE-CIRSA	1,204	1,138	1,059
10-5050-201	WORKERS COMPENSATION EXPENSE	169	190	158
10-5050-243	UTILITIES	3,118	2,173	4,000
10-5050-244	PHONE EXPENSE	1,589	1,313	1,600
10-5050-250	SUPPLIES	610	608	600
10-5050-265	BUILDING/FACILITY REPAIRS	1,229	1,016	0
10-5050-266	EQUIPMENT REPAIRS & MAINTENANC	0	0	100
10-5050-267	CLEANING SERVICES	600	500	600

Acct No	Account Description	2017 PRIOR YEAR ACTUAL	2018 PRIOR YEAR ESTIMATE	2019 APPROVED BUDGET
<u>GENERAL FUND</u>				
<u>COMMUNITY CENTER (Cont.)</u>				
10-5050-801	CAPITAL IMPROVEMENTS	0	0	0
	COMMUNITY CENTER Totals:	13,818	12,529	14,277
	GENERAL FUND Revenue Totals:	719,178	838,910	771,289
	GENERAL FUND Expenditure Totals:	758,047	874,963	771,289
	GENERAL FUND Totals: (38,869)	(36,053)	0

	<u>2017 ACTUAL</u>	<u>2018 ESTIMATE</u>	<u>2019 BUDGET</u>
Beg. Fund Balance	\$41,986	\$3,125	\$485
Revenue	\$701,378	\$941,299	\$771,289
Expenditures	\$740,239	\$943,939	\$771,289
End. Fund Balance	<u>\$3,125</u>	<u>\$485</u>	<u>\$485</u>

Acct No	Account Description	2017 PRIOR YEAR ACTUAL	2018 PRIOR YEAR ESTIMATE	2019 APPROVED BUDGET
<u>ROAD FUND</u>				
<u>TAX REVENUE</u>				
20-4010-020	SALES TAX	130,611	122,907	137,000
TAX REVENUE Totals:		130,611	122,907	137,000
<u>LICENSES & PERMITS REVENUE</u>				
20-4020-151	SPECIAL USE PERMIT	0	0	0
20-4020-156	STREET CUT PERMIT	59	372	500
20-4020-160	HIGHWAY USE TAX	51,576	60,522	58,000
20-4020-200	STREET ASSESSMENT REVENUE	28,768	26,481	29,000
20-4020-205	FUND BALANCE	0	0	0
LICENSES & PERMITS REVENUE Totals:		80,403	87,375	87,500
<u>INTERGOVERNMENTAL REVENUE</u>				
20-4030-120	CIP GRANT	5,000	0	0
20-4030-121	CDOT - TAP GRANT	168,480	31,835	0

Acct No	Account Description	2017 PRIOR YEAR ACTUAL	2018 PRIOR YEAR ESTIMATE	2019 APPROVED BUDGET
<u>ROAD FUND</u>				
<u>INTERGOVERNMENTAL REVENUE (Cont.)</u>				
20-4030-123	GRANT	7,000	2,000	5,000
20-4030-124	E.I.A.F. GRANT	147,178	128,238	125,000
20-4030-125	E.I.A.F. GRANT	426,567	36,966	0
20-4030-126	E.I.A.F. GRANT - RR CROSSING	0	0	199,400
20-4030-131	MTRS COUNTY PROJECT PROGRAM	15,000	24,750	30,000
20-4030-132	MCR - M.V. TAX	24,343	27,885	27,500
20-4030-133	MCTR - AUTO REGISTRATION	6,854	5,063	7,500
INTERGOVERNMENTAL REVENUE Totals:		800,422	256,737	394,400
<u>OTHER & MISCELLANEOUS REVENUES</u>				
20-4050-500	EARNINGS ON INVESTMENTS	72	144	150
20-4050-509	INSURANCE PROCEEDS	6,625	0	0
20-4050-510	MISCELLANEOUS REVENUE	1,600	13,932	7,000

Acct No	Account Description	2017 PRIOR YEAR ACTUAL	2018 PRIOR YEAR ESTIMATE	2019 APPROVED BUDGET
<u>ROAD FUND</u>				
<u>OTHER & MISCELLANEOUS REVENUES (Cont.)</u>				
20-4050-511	MISCELLANEOUS REFUNDS	0	0	0
20-4050-513	GRANT MATCH - RR CROSSING	0	0	0
20-4050-515	FUEL TAX REFUND	0	0	0
20-4050-520	SALE OF ASSETS	0	0	0
20-4050-600	LOAN PROCEEDS	58,750	0	0
20-4050-900	TRANSFERS FROM OTHER FUNDS	0	0	0
OTHER & MISCELLANEOUS REVENUES Totals:		67,047	14,076	7,150

Acct No	Account Description	2017 PRIOR YEAR ACTUAL	2018 PRIOR YEAR ESTIMATE	2019 APPROVED BUDGET
<u>ROAD FUND</u>				
<u>EXPENDITURES</u>				
20-5000-100	WAGES	89,995	79,842	89,591
20-5000-101	PART-TIME WAGES	0	3,596	3,500
20-5000-102	OVERTIME WAGES	0	0	3,000
20-5000-130	EMPLOYEE BENEFITS	25,652	22,923	26,572
20-5000-200	PROP/CASUALTY INSURANCE-CIRSA	7,324	6,825	6,367
20-5000-201	WORKERS COMPENSATION EXPENSE	2,462	2,666	2,213
20-5000-210	AUDITING FEES	2,000	2,500	2,500
20-5000-211	LEGAL FEES	0	1,596	2,500
20-5000-212	ENGINEERING FEES	0	0	0
20-5000-220	CONTRACT SERVICES	642	314	500
20-5000-227	DUES & MEMBERSHIPS FEES	79	0	0

Acct No	Account Description	2017 PRIOR YEAR ACTUAL	2018 PRIOR YEAR ESTIMATE	2019 APPROVED BUDGET
<u>ROAD FUND</u>				
<u>EXPENDITURES (Cont.)</u>				
20-5000-230	TRAVEL AND TRAINING	0	112	250
20-5000-231	MEALS	0	0	100
20-5000-240	PUBLISHING	57	244	100
20-5000-241	PUBLICATIONS	123	0	100
20-5000-242	POSTAGE	0	0	50
20-5000-243	UTILITIES	13,066	9,438	12,000
20-5000-244	PHONE EXPENSE	1,090	1,091	1,000
20-5000-245	MAINTENANCE CONTRACTS	0	150	1,800
20-5000-246	OFFICE SUPPLIES	0	43	100
20-5000-247	CLOTHING	50	25	250
20-5000-250	SUPPLIES	10,112	5,555	5,000

Acct No	Account Description	2017 PRIOR YEAR ACTUAL	2018 PRIOR YEAR ESTIMATE	2019 APPROVED BUDGET
<u>ROAD FUND</u>				
<u>EXPENDITURES (Cont.)</u>				
20-5000-251	MOSQUITO CONTROL	0	0	0
20-5000-252	CHEMICALS	192	110	750
20-5000-253	GRAVEL	4,951	1,453	10,000
20-5000-260	ADMN INTERNAL SERVICE	6,843	5,132	6,843
20-5000-261	EQUIPMENT LEASE/RENTAL	0	0	0
20-5000-262	SAFETY EQUIPMENT	117	277	250
20-5000-263	BUILDING RENT	12,250	1,283	0
20-5000-265	BUILDING/FACILITY REPAIRS	2,339	64	100
20-5000-266	EQUIPMENT REPAIRS & MAINTENANC	2,589	3,391	7,000
20-5000-267	CLEANING SERVICES	0	0	0
20-5000-270	FUEL AND OIL	4,578	4,048	5,500

Acct No	Account Description	2017 PRIOR YEAR ACTUAL	2018 PRIOR YEAR ESTIMATE	2019 APPROVED BUDGET
<u>ROAD FUND</u>				
<u>EXPENDITURES (Cont.)</u>				
20-5000-282	STREET MATERIALS	4,668	3,950	10,000
20-5000-283	MAIN STREET BEAUTIFICATION	15,208	14,331	10,000
20-5000-284	STREET SIGNS	647	85	1,000
20-5000-290	MISCELLANEOUS EXPENSE	1,973	4,337	2,750
20-5000-292	BANK FEES	5,005	0	0
20-5000-297	CIP GRANT	14,147	0	0
20-5000-720	LEASE - PRINCIPAL	6,325	8,586	9,125
20-5000-725	LEASE - INTEREST	1,422	2,140	2,000
20-5000-799	RESERVE - CAPITAL EXPENDITURES	0	0	0
20-5000-800	CAPITAL EQUIPMENT EXPENSE	0	0	7,000
20-5000-801	CAPITAL IMPROVEMENTS	635,160	272,827	0

Acct No	Account Description	2017 PRIOR YEAR ACTUAL	2018 PRIOR YEAR ESTIMATE	2019 APPROVED BUDGET
ROAD FUND				
EXPENDITURES (Cont.)				
20-5000-802	E.I.A.F. GRANT	212,440	22,919	175,000
20-5000-803	IMPROVEMENTS - RR CROSSING	0	505	257,666
20-5000-804	MCSD - STORM DRAIN PROJECT	0	17,173	17,173
20-5000-900	TRANSFERS TO OTHER FUNDS	0	0	0
EXPENDITURES Totals:		1,083,506	499,531	679,650
ROAD FUND Revenue Totals:		1,078,483	481,095	626,050
ROAD FUND Expenditure Totals:		1,083,506	499,531	679,650
ROAD FUND Totals: (5,023)	(18,436)	(53,600)

	<u>2017 ACTUAL</u>	<u>2018 ESTIMATE</u>	<u>2019 BUDGET</u>
Beg. Fund Balance	\$256,578	\$243,330	\$269,222
Revenue	\$1,070,258	\$580,633	\$626,050
Expenditures	\$1,083,506	\$556,741	\$679,650
End. Fund Balance	<u>\$243,330</u>	<u>\$267,222</u>	<u>\$215,622</u>

Acct No	Account Description	2017 PRIOR YEAR ACTUAL	2018 PRIOR YEAR ESTIMATE	2019 APPROVED BUDGET
<u>CONSERVATION TRUST FUND</u>				
<u>INTERGOVERNMENTAL REVENUE</u>				
21-4030-150	LOTTERY REVENUE	17,798	13,346	18,000
INTERGOVERNMENTAL REVENUE Totals:		17,798	13,346	18,000
<u>OTHER & MISCELLANEOUS REVENUES</u>				
21-4050-500	EARNINGS ON INVESTMENTS	36	72	0
OTHER & MISCELLANEOUS REVENUES Totals:		36	72	0

Acct No	Account Description	2017 PRIOR YEAR ACTUAL	2018 PRIOR YEAR ESTIMATE	2019 APPROVED BUDGET
CONSERVATION TRUST FUND				
EXPENDITURES				
21-5000-250	SUPPLIES	0	0	0
21-5000-290	MISCELLANEOUS EXPENSE	0	0	0
21-5000-800	CAPITAL EQUIPMENT EXPENSE	0	0	0
21-5000-801	CAPITAL IMPROVEMENTS	0	0	0
21-5000-900	TRANSFERS TO OTHER FUNDS	17,800	13,300	18,000
EXPENDITURES Totals:		17,800	13,300	18,000
CONSERVATION TRUST FUND Revenue Totals:		17,834	13,418	18,000
CONSERVATION TRUST FUND Expenditure Totals:		17,800	13,300	18,000
CONSERVATION TRUST FUND Totals:		34	118	0

	<u>2017 ACTUAL</u>	<u>2018 ESTIMATE</u>	<u>2019 BUDGET</u>
Beg. Fund Balance	\$14,848	\$14,882	\$15,269
Revenue	\$17,834	\$18,387	\$18,000
Expenditures	\$17,800	\$18,000	\$18,000
End. Fund Balance	<u>\$14,882</u>	<u>\$15,269</u>	<u>\$15,269</u>

Acct No	Account Description	2017 PRIOR YEAR ACTUAL	2018 PRIOR YEAR ESTIMATE	2019 APPROVED BUDGET
<u>WATER FUND</u>				
<u>UTILITY REVENUES</u>				
51-4300-120	CIP GRANT	20,000	0	0
51-4300-122	WEGF GRANT	0	13,299	20,000
51-4300-124	E.I.A.F. GRANT	159,866	51,306	0
51-4300-400	UTILITY FEES	258,220	268,061	282,000
51-4300-407	LATE CHARGE FEES	4,840	8,250	10,000
51-4300-410	UTILITY TAP FEES	0	0	3,000
51-4300-421	INFRASTRUCTURE AGREEMENTS	0	0	0
51-4300-422	APPLICATION FEE	0	0	0
51-4300-500	EARNINGS ON INVESTMENTS	253	502	500
51-4300-510	MISCELLANEOUS REVENUE	4,300	3,861	5,000
51-4300-515	MISCELLANEOUS REFUNDS	0	0	0

Acct No	Account Description	2017 PRIOR YEAR ACTUAL	2018 PRIOR YEAR ESTIMATE	2019 APPROVED BUDGET
<u>WATER FUND</u>				
<u>UTILITY REVENUES (Cont.)</u>				
51-4300-520	SALE OF ASSETS	0	0	1,000
51-4300-531	PROPERTY LEASE	0	0	2,500
51-4300-600	LOAN PROCEEDS	53,750	0	0
51-4300-601	CONTRA LOAN PROCEEDS	(53,750)	0	0
51-4300-900	TRANSFERS FROM OTHER FUNDS	0	0	0
	UTILITY REVENUES Totals:	447,479	345,279	324,000

Acct No	Account Description	2017 PRIOR YEAR ACTUAL	2018 PRIOR YEAR ESTIMATE	2019 APPROVED BUDGET
<u>WATER FUND</u>				
<u>EXPENDITURES</u>				
51-5000-100	WAGES	90,594	79,842	89,591
51-5000-101	PART-TIME WAGES	0	3,596	3,500
51-5000-102	OVERTIME WAGES	0	0	3,000
51-5000-130	EMPLOYEE BENEFITS	25,653	22,923	26,572
51-5000-200	PROP/CASUALTY INSURANCE-CIRSA	7,324	6,825	6,354
51-5000-201	WORKERS COMPENSATION EXPENSE	2,462	2,666	2,213
51-5000-210	AUDITING FEES	2,000	2,500	2,500
51-5000-211	LEGAL FEES	2,216	914	3,400
51-5000-212	ENGINEERING FEES	6,962	0	5,000
51-5000-220	CONTRACT SERVICES	623	169	500
51-5000-227	DUES & MEMBERSHIPS FEES	0	152	150

Acct No	Account Description	2017 PRIOR YEAR ACTUAL	2018 PRIOR YEAR ESTIMATE	2019 APPROVED BUDGET
<u>WATER FUND</u>				
<u>EXPENDITURES (Cont.)</u>				
51-5000-230	TRAVEL AND TRAINING	985	418	500
51-5000-231	MEALS	0	0	50
51-5000-240	PUBLISHING	78	189	200
51-5000-241	PUBLICATIONS	0	0	0
51-5000-242	POSTAGE	818	700	1,000
51-5000-243	UTILITIES	3,950	2,979	4,000
51-5000-244	PHONE EXPENSE	866	742	1,000
51-5000-245	MAINTENANCE CONTRACTS	0	150	1,800
51-5000-246	OFFICE SUPPLIES	0	0	50
51-5000-247	CLOTHING	50	25	250
51-5000-250	SUPPLIES	3,353	5,480	10,000

Acct No	Account Description	2017 PRIOR YEAR ACTUAL	2018 PRIOR YEAR ESTIMATE	2019 APPROVED BUDGET
<u>WATER FUND</u>				
<u>EXPENDITURES (Cont.)</u>				
51-5000-251	MOSQUITO CONTROL	0	0	0
51-5000-252	CHEMICALS	192	110	750
51-5000-253	GRAVEL	0	0	0
51-5000-260	ADMN INTERNAL SERVICE	6,843	5,132	6,843
51-5000-261	EQUIPMENT LEASE/RENTAL	0	0	0
51-5000-262	SAFETY EQUIPMENT	86	117	150
51-5000-263	BUILDING RENT	12,250	1,283	0
51-5000-265	BUILDING/FACILITY REPAIRS	0	64	100
51-5000-266	EQUIPMENT REPAIRS & MAINTENANC	1,633	2,383	4,000
51-5000-267	CLEANING SERVICES	0	0	0
51-5000-268	OTHER PERMITS	250	250	250

Acct No	Account Description	2017 PRIOR YEAR ACTUAL	2018 PRIOR YEAR ESTIMATE	2019 APPROVED BUDGET
<u>WATER FUND</u>				
<u>EXPENDITURES (Cont.)</u>				
51-5000-270	FUEL AND OIL	4,578	4,048	5,000
51-5000-290	MISCELLANEOUS EXPENSE	398	3,845	2,500
51-5000-291	MISCELLANEOUS REFUNDS	0	0	0
51-5000-292	BANK FEES	5	0	0
51-5000-297	CIP GRANT	20,000	0	0
51-5000-298	WEGF GRANT	0	11,202	20,000
51-5000-600	DEPRECIATION EXPENSE	30,834	0	0
51-5000-649	RESERVOIR MAINTENANCE	0	1,569	2,500
51-5000-651	WATER USAGE	70,387	62,793	75,000
51-5000-652	WATER ASSESSMENTS	25,545	25,695	25,684
51-5000-653	WATER TANK MAINTENANCE	0	2,572	2,500

Acct No	Account Description	2017 PRIOR YEAR ACTUAL	2018 PRIOR YEAR ESTIMATE	2019 APPROVED BUDGET
WATER FUND				
EXPENDITURES (Cont.)				
51-5000-720	LEASE - PRINCIPAL	6,325	8,586	9,124
51-5000-721	CONTRA - LEASE	(4,701)	0	0
51-5000-725	LEASE - INTEREST	1,422	2,140	2,000
51-5000-799	RESERVE - CAPITAL EXPENDITURES	0	0	4,969
51-5000-800	CAPITAL EQUIPMENT EXPENSE	0	0	1,000
51-5000-801	CAPITAL IMPROVEMENTS	(212,440)	0	0
51-5000-802	E.I.A.F. GRANT	212,440	51,860	0
51-5000-900	TRANSFERS TO OTHER FUNDS	0	0	0
EXPENDITURES Totals:		323,981	313,919	324,000
WATER FUND Revenue Totals:		447,479	345,279	324,000
WATER FUND Expenditure Totals:		323,981	313,919	324,000
WATER FUND Totals:		123,498	31,360	0

	<u>2017 ACTUAL</u>	<u>2018 ESTIMATE</u>	<u>2019 BUDGET</u>
Beg. Fund Balance	-\$63,659	-\$72,720	-\$51,518
Revenue	\$501,229	\$362,520	\$324,000
Expenditures	\$510,290	\$341,318	\$324,000
End. Fund Balance	<u>-\$72,720</u>	<u>-\$51,518</u>	<u>-\$51,518</u>

Acct No	Account Description	2017 PRIOR YEAR ACTUAL	2018 PRIOR YEAR ESTIMATE	2019 APPROVED BUDGET
<u>SEWER FUND</u>				
<u>UTILITY REVENUES</u>				
52-4300-120	CIP GRANT	22,310	0	0
52-4300-121	LOAN PROCEEDS-NEAL SUBD	0	0	0
52-4300-122	CRWPD GRANT	0	0	0
52-4300-123	RD FACILITIES GRANT	0	0	0
52-4300-124	E.I.A.F. GRANT	159,866	51,306	0
52-4300-131	MTRS COUNTY PROJECT PROGRAM	18,000	0	0
52-4300-205	FUND BALANCE	0	0	0
52-4300-400	UTILITY FEES	284,371	268,339	291,000
52-4300-405	PUMP STATION SURCHARGE	5,202	5,481	5,200
52-4300-407	LATE CHARGE FEES	4,840	0	0
52-4300-410	UTILITY TAP FEES	3,754	3,441	7,200

Acct No	Account Description	2017 PRIOR YEAR ACTUAL	2018 PRIOR YEAR ESTIMATE	2019 APPROVED BUDGET
<u>SEWER FUND</u>				
<u>UTILITY REVENUES (Cont.)</u>				
52-4300-421	INFRASTRUCTURE AGREEMENTS	0	0	0
52-4300-422	APPLICATION FEE	0	0	0
52-4300-500	EARNINGS ON INVESTMENTS	108	215	300
52-4300-510	MISCELLANEOUS REVENUE	1,116	1,160	1,200
52-4300-515	MISCELLANEOUS REFUNDS	0	0	0
52-4300-520	SALE OF ASSETS	0	0	1,000
52-4300-600	LOAN PROCEEDS	53,750	0	0
52-4300-601	CONTRA LOAN PROCEEDS	(53,750)	0	0
52-4300-900	TRANSFERS FROM OTHER FUNDS	0	0	0
UTILITY REVENUES Totals:		499,567	329,942	305,900

Acct No	Account Description	2017 PRIOR YEAR ACTUAL	2018 PRIOR YEAR ESTIMATE	2019 APPROVED BUDGET
<u>SEWER FUND</u>				
<u>EXPENDITURES</u>				
52-5000-100	WAGES	90,594	79,842	89,591
52-5000-101	PART-TIME WAGES	0	3,596	3,500
52-5000-102	OVERTIME WAGES	0	0	3,000
52-5000-130	EMPLOYEE BENEFITS	25,653	22,922	26,572
52-5000-200	PROP/CASUALTY INSURANCE-CIRSA	7,324	6,825	6,357
52-5000-201	WORKERS COMPENSATION EXPENSE	2,462	2,666	2,219
52-5000-210	AUDITING FEES	2,000	2,500	2,500
52-5000-211	LEGAL FEES	0	686	2,500
52-5000-212	ENGINEERING FEES	0	0	1,000
52-5000-214	SEWER EXPANSION-NEAL SUBD	0	0	0
52-5000-220	CONTRACT SERVICES	4,706	3,004	5,000

Acct No	Account Description	2017 PRIOR YEAR ACTUAL	2018 PRIOR YEAR ESTIMATE	2019 APPROVED BUDGET
<u>SEWER FUND</u>				
<u>EXPENDITURES (Cont.)</u>				
52-5000-227	DUES & MEMBERSHIPS FEES	170	237	200
52-5000-230	TRAVEL AND TRAINING	1,374	468	1,400
52-5000-231	MEALS	0	0	50
52-5000-240	PUBLISHING	57	189	100
52-5000-241	PUBLICATIONS	0	0	0
52-5000-242	POSTAGE	750	700	750
52-5000-243	UTILITIES	31,336	23,882	27,000
52-5000-244	PHONE EXPENSE	2,635	2,285	2,800
52-5000-245	MAINTENANCE CONTRACTS	0	150	1,800
52-5000-246	OFFICE SUPPLIES	0	0	50
52-5000-247	CLOTHING	50	25	250

Acct No	Account Description	2017 PRIOR YEAR ACTUAL	2018 PRIOR YEAR ESTIMATE	2019 APPROVED BUDGET
<u>SEWER FUND</u>				
<u>EXPENDITURES (Cont.)</u>				
52-5000-250	SUPPLIES	3,138	5,772	5,000
52-5000-251	MOSQUITO CONTROL	0	0	0
52-5000-252	CHEMICALS	192	110	4,000
52-5000-253	GRAVEL	0	0	0
52-5000-260	ADMN INTERNAL SERVICE	6,843	5,132	6,843
52-5000-261	EQUIPMENT LEASE/RENTAL	0	0	0
52-5000-262	SAFETY EQUIPMENT	57	50	250
52-5000-263	BUILDING RENT	12,250	1,283	0
52-5000-265	BUILDING/FACILITY REPAIRS	0	101	100
52-5000-266	EQUIPMENT REPAIRS & MAINTENANC	18,548	2,193	7,000
52-5000-267	CLEANING SERVICES	0	0	0

Acct No	Account Description	2017 PRIOR YEAR ACTUAL	2018 PRIOR YEAR ESTIMATE	2019 APPROVED BUDGET
<u>SEWER FUND</u>				
<u>EXPENDITURES (Cont.)</u>				
52-5000-268	OTHER PERMITS	2,195	2,678	2,700
52-5000-270	FUEL AND OIL	4,497	4,048	5,000
52-5000-282	STREET MATERIALS	0	0	0
52-5000-290	MISCELLANEOUS EXPENSE	364	3,802	500
52-5000-291	MISCELLANEOUS REFUNDS	0	0	0
52-5000-292	BANK FEES	5	0	0
52-5000-297	CIP GRANT	22,310	0	0
52-5000-600	DEPRECIATION EXPENSE	157,942	0	0
52-5000-652	WATER ASSESSMENTS	1,116	1,024	1,200
52-5000-720	LEASE - PRINCIPAL	6,325	8,586	9,124
52-5000-721	CONTRA - LEASE	(30,050)	0	0

Acct No	Account Description	2017 PRIOR YEAR ACTUAL	2018 PRIOR YEAR ESTIMATE	2019 APPROVED BUDGET
SEWER FUND				
EXPENDITURES (Cont.)				
52-5000-725	LEASE - INTEREST	1,422	2,140	2,000
52-5000-730	WATER & SEWER REV BOND - PRIN.	25,349	12,860	27,200
52-5000-735	WATER & SEWER REV BOND - INT	60,102	29,912	58,344
52-5000-799	RESERVE - CAPITAL EXPENDITURES	0	0	0
52-5000-800	CAPITAL EQUIPMENT EXPENSE	5,596	0	0
52-5000-801	CAPITAL IMPROVEMENTS	(212,440)	0	0
52-5000-802	E.I.A.F. GRANT	212,440	51,860	0
52-5000-900	TRANSFERS TO OTHER FUNDS	0	0	0
EXPENDITURES Totals:		467,312	281,528	305,900
SEWER FUND Revenue Totals:		499,567	329,942	305,900
SEWER FUND Expenditure Totals:		467,312	281,528	305,900
SEWER FUND Totals:		32,255	48,414	0

	<u>2017 ACTUAL</u>	<u>2018 ESTIMATE</u>	<u>2019 BUDGET</u>
Beg. Fund Balance	\$99,980	\$101,439	\$102,361
Revenue	\$553,317	\$359,657	\$305,900
Expenditures	\$551,858	\$358,735	\$305,900
End. Fund Balance	<u>\$101,439</u>	<u>\$102,361</u>	<u>\$102,361</u>

Acct No	Account Description	2017 PRIOR YEAR ACTUAL	2018 PRIOR YEAR ESTIMATE	2019 APPROVED BUDGET
<u>TRASH FUND</u>				
<u>UTILITY REVENUES</u>				
53-4300-124	E.I.A.F. GRANT	159,866	51,306	0
53-4300-400	UTILITY FEES	189,915	175,733	190,500
53-4300-405	FUEL SURCHARGE	0	17	0
53-4300-415	SERVICE CHARGE	0	40	0
53-4300-422	APPLICATION FEE	0	0	0
53-4300-500	EARNINGS ON INVESTMENTS	108	215	300
53-4300-510	MISCELLANEOUS REVENUE	0	0	500
53-4300-515	MISCELLANEOUS REFUNDS	0	0	0
53-4300-520	SALE OF ASSETS	0	0	0
53-4300-600	LOAN PROCEEDS	53,750	0	0
53-4300-601	CONTRA LOAN PROCEEDS	(53,750)	0	0

<u>Acct No</u>	<u>Account Description</u>	<u>2017 PRIOR YEAR ACTUAL</u>	<u>2018 PRIOR YEAR ESTIMATE</u>	<u>2019 APPROVED BUDGET</u>
<u>TRASH FUND</u>				
<u>UTILITY REVENUES (Cont.)</u>				
53-4300-900	TRANSFERS FROM OTHER FUNDS	0	0	0
	UTILITY REVENUES Totals:	349,889	227,311	191,300

Acct No	Account Description	2017 PRIOR YEAR ACTUAL	2018 PRIOR YEAR ESTIMATE	2019 APPROVED BUDGET
<u>TRASH FUND</u>				
<u>EXPENDITURES</u>				
53-5000-100	WAGES	52,216	43,055	47,633
53-5000-101	PART-TIME WAGES	0	3,596	3,500
53-5000-102	OVERTIME WAGES	0	0	2,000
53-5000-130	EMPLOYEE BENEFITS	14,351	12,036	14,199
53-5000-200	PROP/CASUALTY INSURANCE-CIRSA	2,909	2,654	2,471
53-5000-201	WORKERS COMPENSATION EXPENSE	1,449	1,523	1,265
53-5000-210	AUDITING FEES	2,000	2,500	2,500
53-5000-211	LEGAL FEES	0	686	2,500
53-5000-220	CONTRACT SERVICES	454	62	750
53-5000-227	DUES & MEMBERSHIPS FEES	0	0	0
53-5000-230	TRAVEL AND TRAINING	0	0	0

Acct No	Account Description	2017 PRIOR YEAR ACTUAL	2018 PRIOR YEAR ESTIMATE	2019 APPROVED BUDGET
<u>TRASH FUND</u>				
<u>EXPENDITURES (Cont.)</u>				
53-5000-231	MEALS	0	30	50
53-5000-240	PUBLISHING	57	189	250
53-5000-241	PUBLICATIONS	0	0	0
53-5000-242	POSTAGE	818	608	750
53-5000-243	UTILITIES	2,527	1,631	2,500
53-5000-244	PHONE EXPENSE	866	593	1,000
53-5000-245	MAINTENANCE CONTRACTS	0	150	1,800
53-5000-246	OFFICE SUPPLIES	0	0	50
53-5000-247	CLOTHING	50	25	250
53-5000-250	SUPPLIES	4,435	1,454	10,000
53-5000-252	CHEMICALS	0	0	0

Acct No	Account Description	2017 PRIOR YEAR ACTUAL	2018 PRIOR YEAR ESTIMATE	2019 APPROVED BUDGET
<u>TRASH FUND</u>				
<u>EXPENDITURES (Cont.)</u>				
53-5000-260	ADMN INTERNAL SERVICE	6,843	5,132	6,843
53-5000-261	EQUIPMENT LEASE/RENTAL	0	0	0
53-5000-262	SAFETY EQUIPMENT	0	50	250
53-5000-263	BUILDING RENT	5,250	700	0
53-5000-265	BUILDING/FACILITY REPAIRS	0	64	100
53-5000-266	EQUIPMENT REPAIRS & MAINTENANC	9,340	3,414	12,000
53-5000-267	CLEANING SERVICES	0	0	0
53-5000-270	FUEL AND OIL	4,419	4,048	5,000
53-5000-290	MISCELLANEOUS EXPENSE	313	3,645	2,500
53-5000-291	MISCELLANEOUS REFUNDS	0	0	0
53-5000-292	BANK FEES	5	0	0

Acct No	Account Description	2017 PRIOR YEAR ACTUAL	2018 PRIOR YEAR ESTIMATE	2019 APPROVED BUDGET
<u>TRASH FUND</u>				
<u>EXPENDITURES (Cont.)</u>				
53-5000-600	DEPRECIATION EXPENSE	21,496	0	0
53-5000-670	DUMPING FEES	47,902	41,865	46,000
53-5000-720	LEASE - PRINCIPAL	28,388	4,812	4,870
53-5000-721	CONTRA - LEASE	(26,770)	0	0
53-5000-725	LEASE - INTEREST	1,591	1,879	1,822
53-5000-799	RESERVE - CAPITAL EXPENDITURES	0	0	2,486
53-5000-800	CAPITAL EQUIPMENT EXPENSE	0	0	0
53-5000-801	CAPITAL IMPROVEMENTS	(212,440)	0	0
53-5000-802	E.I.A.G. GRANT	212,440	51,860	0
53-5000-900	TRANSFERS TO OTHER FUNDS	0	0	15,961
EXPENDITURES Totals:		180,909	188,261	191,300

Acct No	Account Description	2017 PRIOR YEAR ACTUAL	2018 PRIOR YEAR ESTIMATE	2019 APPROVED BUDGET
TRASH FUND				
	TRASH FUND Revenue Totals:	349,889	227,311	191,300
	TRASH FUND Expenditure Totals:	180,909	188,261	191,300
	TRASH FUND Totals:	168,980	39,050	0

	<u>2017 ACTUAL</u>	<u>2018 ESTIMATE</u>	<u>2019 BUDGET</u>
Beg. Fund Balance	-\$21,956	-\$16,939	\$175
Revenue	\$403,639	\$254,672	\$191,300
Expenditures	\$398,622	\$237,558	\$191,300
End. Fund Balance	<u>-\$16,939</u>	<u>\$175</u>	<u>\$175</u>

Acct No	Account Description	2017 PRIOR YEAR ACTUAL	2018 PRIOR YEAR ESTIMATE	2019 APPROVED BUDGET
<u>POLICE PENSION FUND</u>				
<u>OTHER & MISCELLANEOUS REVENUES</u>				
70-4050-500	EARNINGS ON INVESTMENTS	0	0	0
70-4050-900	TRANSFER FROM OTHER FUNDS	21,747	20,743	25,000
OTHER & MISCELLANEOUS REVENUES Totals:		21,747	20,743	25,000

Acct No	Account Description	2017 PRIOR YEAR ACTUAL	2018 PRIOR YEAR ESTIMATE	2019 APPROVED BUDGET
<u>POLICE PENSION FUND</u>				
<u>EXPENDITURES</u>				
70-5000-170	FPPA/RETIREMENT	21,747	20,743	25,000
	EXPENDITURES Totals:	21,747	20,743	25,000
	POLICE PENSION FUND Revenue Totals:	21,747	20,743	25,000
	POLICE PENSION FUND Expenditure Totals:	21,747	20,743	25,000
	POLICE PENSION FUND Totals:	0	0	0

	<u>2017 ACTUAL</u>	<u>2018 ESTIMATE</u>	<u>2019 BUDGET</u>
Beg. Fund Balance	\$1,341	\$1,341	\$1,341
Revenue	\$18,121	\$22,673	\$25,000
Expenditures	\$18,121	\$22,673	\$25,000
End. Fund Balance	<u>\$1,341</u>	<u>\$1,341</u>	<u>\$1,341</u>