

GENERAL FUND REVENUES						
		2018 Acutuals	2019 Budget	2019 Estimates	2020 Budget	Notes
Fund #100						
GENERAL GOVERNMENT REVENUES						
Taxes / Unrestricted County-State:						
100.331100	Property Tax	30,581	33,534	32,436	32,436	1
100.331120	Tribe Pmt in Lieu of Taxes	452	500	-	-	1
100.331200	Specific Ownership Tax	3,995	2,500	2,701	3,000	1
100.331310	Town Sales Tax	342,002	320,000	342,408	330,000	2
100.331330	County Sales Tax	800,457	800,000	828,956	820,000	3
100.331420	Cigarette Tax	1,915	1,800	1,800	1,800	
100.331510	CO HUTF Highway Users	30,941	24,798	24,798	25,000	
100.331520	LP Co Motor Vehicle License	3,165	2,500	3,000	3,000	
100.331530	LP County Road & Bridge	2,947	3,000	3,000	3,000	
100.331810	Severance Tax	12,662	12,000	21,911	12,000	
100.331820	Franchise Tax	929	500	932	500	
100.331830	Co Fed Mineral Dist. Tax	9,290	10,000	10,000	10,000	
Total Taxes/Unrestricted County-State:		1,239,336	1,211,132	1,271,942	1,240,736	
Licenses & Permits:						
100.332100	Business License Fee	2,670	2,000	2,190	2,200	
100.332110	Liquor License Fee	1,523	1,700	1,700	1,700	
100.332210	Building Permit Fee	4,539	3,500	3,000	3,000	
100.332250	Vendor Permit Fee	270	150	195	200	
100.332255	Rally Vendor Fee	-	-	-	-	
100.332260	Animal License Fee	450	200	290	300	
100.332270	Business Service License	2,800	2,000	2,205	2,250	
100.332275	Excavation Permit Fee	110	-	50	50	
100.332275	Other Permit Fee	700	-	700	100	
Total Licenses and Permits:		13,062	9,550	10,330	9,800	
Grants / Restricted Funds:						
100.333158	HIDTA	87,400	93,305	93,305	93,000	4
100.333159	HIDTA - OT Hrs	-	-	-	-	
100.333400	LGGF Gaming Grant	168,656	145,000	126,880	142,171	5
100.333405	DS (Drug & Seizure) Monies	8,035	6,426	6,426	7,000	
100.333530	Snow Removal	-	4,000	2,100	2,500	6
Total Grants / Restricted Funds:		264,091	248,731	228,711	244,671	
Fines / Fees:						
100.334110	Court Costs/Fines/Citations	2,416	1,000	1,000	1,000	
100.334130	Plan / Zone Fees	-	-	2,250	1,500	
100.334140	Reproduction Fees	33	20	20	20	
100.334150	Other Legal Service	10	-	-	-	
100.334160	NSF Fees	75	50	200	100	
100.334170	Notary Public Fees	115	100	50	100	
100.334240	VIN Inspections	200	150	150	150	
100.334250	Finger Printing	340	-	-	-	
100.334400	Residential Trash	38,706	39,000	39,000	40,000	7
100.334401	Recycling	300	2,000	2,000	2,100	7
Total for Fines / Fees:		42,195	42,320	44,670	44,970	
Other Income:						
100.336030	BP Dividends	0	-	-	-	
100.336040	Equipment Sales	-	-	-	3,000	
100.336050	Misc. Income	14,487	12,000	-	12,000	8

GENERAL FUND REVENUES						
		2018 Actuals	2019 Budget	2019 Estimates	2020 Budget	Notes
Fund #100						
100.336060	Police Department Reimburseme	2,355	2,000	12,000	10,000	
100.336061	Resource Officer - School Dist	23,540	62,229	62,229	120,000	9
100.336300	Building Space Rental	960	200	1,000	1,000	
100.336500	Enterprise Salary & Benefit Allocat	313,308	270,673	270,673	270,673	
100.336501	Enterprise General Services Allocat	38,779	41,083	41,083	41,083	
	Total Other Income:	393,429	388,185	386,985	457,756	
In House Transfers:						
100.339100	Transfers In	55,800	14,219	14,219	-	10
	Total In House Transfers In:	55,800	14,219	14,219	-	
	General Fund Total Operating Revenues & Transfers	2,007,913	1,914,137	1,956,857	1,997,933	

GENERAL FUND - ADMINISTRATION EXPENSES							
			2018 Actual	2019 Budget	2019 Estimates	2020 Budget	Notes
Fund #100							
Administration Expenses							
Legislative:							
100.411000.1150	Town Board Salaries		7,275	7,200	7,200	7,200	
100.411000.2200	FICA		451	446	446	446	
100.411000.2250	Medicare		106	105	105	104	
100.411000.2500	Unemployment Insurance		22	22	22	22	
100.411000.5800	Travel, Training, Meetings		2,604	3,000	3,000	3,000	
100.411000.5810	Hosting Joint Meetings		1,990	1,500	1,500	1,500	
Total Legislative:			12,448	12,273	12,273	12,272	
Judicial:							
100.412000.3200	Professional Service - Judge		2,140	3,000	1,500	3,000	
100.412000.5800	Travel, Training, Meetings		-	1,000	250	1,000	
Total Judicial:			2,140	4,000	1,750	4,000	
Elections:							
100.414000.1105	Election Judges		315	1,000	-	1,000	
100.414000.4600	Election Supplies		654	1,000	-	1,000	
Total Elections:			969	2,000	-	2,000	
Administration Salaries & Benefits:							
100.415000.1100	Salaries Manager			80,000	-	83,200	
100.415000.1101	Salaries Clerk/Treasurer		53,800	49,274	50,077	55,120	
100.415000.1102	Salaries Deputy Clerk/Treasurer		58,175	53,559	39,886	36,400	
100.415000.1103	Salaries Admin Assist/Fin Coord		30,142	32,135	42,072	57,000	
100.415000.1200	Overtime		5,144	1,607	175	1,820	11
100.415000.2100	Health Insurance		21,772	31,140	15,825	21,024	
100.415000.2101	Life Insurance		98	115	75	101	
100.415000.2102	Dental Insurance		1,889	1,512	1,016	1,512	
100.415000.2103	Vision Insurance		278	216	151	216	
100.415000.2104	Aflac		1,989	3,600	155	3,600	
100.415000.2200	FICA		8,464	13,328	8,197	14,479	
100.415000.2250	Medicare		1,980	3,117	1,917	3,386	
100.415000.2300	Retirement		6,364	10,748	4,509	8,736	
100.415000.2500	Unemployment Insurance		442	645	396	695	
Total Administration Salaries & Benefits:			190,537	280,996	164,451	287,290	
Administration Operating:							
100.416000.2600	Workers Compensation Ins.		25,008	33,781	33,781	37,604	12
100.416000.2700	Insurance / PC		28,882	25,455	25,455	29,130	12
100.416000.3000	Contract Work		100,590	10,000	115,100	10,000	13
100.416000.3201	Legal Service - Attorney		6,993	10,000	5,500	10,000	
100.416000.3203	Prof. Service - Audit		13,400	14,250	14,250	14,250	
100.416000.3204	Prof. Service - Engineer		-	-	-	-	
100.416000.4110	Utilities - Water		2,297	2,700	2,700	2,700	
100.416000.4120	Utilities - Sewer		3,361	3,500	3,500	3,500	
100.416000.4130	Utilities - Electric		9,924	10,000	7,500	8,000	
100.416000.4150	Utilities - Gas		2,690	2,500	5,000	3,000	
100.416000.4160	Telephone		2,554	2,125	3,000	2,000	
100.416000.4162	Cell Phone - AT&T		4,597	5,025	5,800	5,500	
100.416000.4164	IT Services & Maintenance		12,225	12,000	15,000	12,000	14
100.416000.4165	Internet Line		4,491	4,550	3,200	3,000	

GENERAL FUND - ADMINISTRATION EXPENSES							
			2018 Actual	2019 Budget	2019 Estimates	2020 Budget	Notes
	Fund #100						
	100.416000.4166	IT Equipment & Supplies	4,911	5,000	10,000	5,000	14
	100.416000.4191	Recording Fees	109	-	500	500	
	100.416000.4304	Building R & M	3,892	10,000	7,000	2,500	15
	100.416000.4444	Intergovernmental Payments	6,808	18,808	18,808	18,808	16
	100.416000.4950	Misc. Expense	482	-	89,770	-	
	100.416000.4951	Community Christmas	298	200	200	200	
	100.416000.4952	Community Support	1,845	1,000	1,500	1,000	
	100.416000.5400	Advertising / Public Notices	1,790	2,000	700	2,000	
	100.416000.5420	Cleaning Service	3,315	3,315	3,315	3,315	
	100.416000.5430	Office Equipment L & M	1,089	1,452	1,452	1,452	
	100.416000.5440	Publication Legal Notice	167	500	1,500	500	
	100.416000.5500	Printing Services	4,080	4,000	4,000	4,000	
	100.416000.5550	Bank Service Charges	791	800	600	800	
	100.416000.5600	Office Supplies	4,196	4,000	3,000	4,000	
	100.416000.5650	Operating Supplies	3,745	4,000	4,000	4,000	
	100.416000.5800	Travel, Training, Meetings	1,201	3,000	2,500	3,000	
	100.416000.5820	Special Events	150	1,000	1,000	1,000	
	100.416000.6150	Postage	4,835	4,800	4,000	4,800	
	100.416000.6260	Gas, Oil, Etc.	1,622	1,500	1,500	1,500	
	100.416000.6450	Membership Fees / Subscriptions	8,043	8,000	7,300	8,000	17
	100.416000.6453	FSA	1,575	2,000	-	-	
	100.41600.9140	Transfer Out	114,171	-	100,000	-	18
		Total Administration Operating:	386,127	211,261	502,431	207,059	
		Community Development:					
	100.419000.1104	Building Inspect/Code Enforcem	32,450	-	4,500	15,000	
	100.419000.1200	Overtime	529	-	-	-	19
	100.419000.2100	Health Insurance	2,473	-	-	-	
	100.419000.2101	Life Insurance	12	-	-	-	
	100.419000.2102	Dental Insurance	348	-	-	-	
	100.419000.2103	Vision Insurance	52	-	-	-	
	100.419000.2104	Aflac	527	-	-	-	
	100.419000.2200	FICA	1,853	-	279	930	
	100.419000.2250	Medicare	434	-	65	218	
	100.419000.2300	Retirement	1,155	-	-	-	
	100.419000.2500	Unemployment Insurance	99	-	14	45	
	100.419000.2501	Prof. Services Planning Services	17,785	48,000	48,000	20,000	20
	100.419000.3205	Prof. Services BldgInsp/CodeEnf		20,000	-	-	
	100.419000.5650	Operating Supplies	636	500	500	500	21
	100.419000.5800	Travel, Training, Meetings	1,627	1,500	500	500	
	100.419000.6450	Membership Fees/Subscriptions	40	250	250	250	22
		Total Community Development:	60,020	70,250	54,108	37,443	
		Total Administration Expenses:	652,241	580,780	735,012	550,064	

GENERAL FUND - PUBLIC SAFETY EXPENSES							
			2018 Acutal	2019 Budget	2019 Estimate	2020 Budget	Notes
	Fund #100						
	Public Safety Salaries & Benefits:						
	100.420000.1106	Salaries Chief	107,620	102,625	102,625	102,627	
	100.420000.1107	Salaries Sergeant	84,083	78,456	78,456	78,458	
	100.420000.1108	Salaries Officers	305,231	297,082	232,000	300,000	23
	100.420000.1110	Resource Officer	17,435	48,421	48,421	48,422	24
	100.420000.1180	P/T Clerk	2,082	1,920	1,920	1,920	
	100.420000.1200	Overtime	39,452	50,875	37,000	42,688	25
	100.420000.2100	Health Insurance	58,356	74,700	41,298	76,800	
	100.420000.2101	Life Insurance	383	269	185	269	
	100.420000.2102	Dental Insurance	6,670	4,032	4,130	4,032	
	100.420000.2103	Vision Insurance	940	576	704	576	
	100.420000.2104	Aflac	14,370	9,600	11,252	9,600	
	100.420000.2130	Legal Insurance	2,784	1,950	1,860	2,000	
	100.420000.2200	FICA	160	119	120	119	
	100.420000.2250	Medicare	7,474	7,663	6,367	7,706	
	100.420000.2350	Police Pension	38,730	42,127	36,920	42,361	
	100.420000.2450	Death & Disability	13,100	14,744	12,461	14,826	
	100.420000.2500	Unemployment Insurance	1,668	1,580	1,501	1,589	
	Total Public Safety Salaries & Benefits:		700,538	736,739	617,220	733,992	
	Public Safety Operating:						
	100.421000.3415	Clinic & Hospital	295	500	500	500	
	100.421000.4305	Fleet Maintenance	1,133				
	100.421000.4306	Vehicle R & M	17,639	7,000	15,000	7,000	
	100.421000.4444	Intergovernmental Payments	14,983	16,989	16,989	16,989	26
	100.421000.4950	Misc. Expense	-	300	-	300	
	100.421000.4980	Animal Control	-	300	-	300	
	100.421000.5420	Cleaning Service	585	585	585	585	
	100.421000.5650	Operating Supplies	13,218	10,000	5,000	10,000	
	100.421000.5800	Travel, Training, Meetings	3,495	3,000	3,000	3,000	
	100.421000.6110	Uniforms	1,964	3,000	100	3,000	
	100.421000.6140	Other DS Costs	4,473	-	5,600	-	
	100.421000.6160	Dispatch (Radio) Services		10,000	-	10,000	
	100.421000.6230	Firearm Supplies	2,953	1,500	1,000	1,500	
	100.421000.6260	Gas, Oil, Etc.	17,080	17,000	16,000	17,000	
	100.421000.6450	Membership Fees/Subscriptio	8,002	4,800	3,615	4,800	27
	100.421000.8400	Contributions to Institutions	-	200	100	200	
	100.421000.9000	Capital Outlay	5,414	-	2,462	-	28
	100.421000.9010	Capital Outlay	38,836	43,000	35,318	38,000	29
	Total Public Safety Operating:		130,070	118,174	105,269	113,174	
	Total Public Safety Expenses:		830,608	854,913	722,489	847,166	

GENERAL FUND PUBLIC WORKS EXPENSES							
			2018 Actual	2019 Budget	2019 Estimate	2020 Budget	Notes
	Fund #100						
	Public Works Salaries & Benefits:						
	100.430000.1109	Salaries Public Works Director	59,830	51,640	51,800	51,646	
	100.430000.1111	Salaries Foreman	47,865	46,799	46,799	46,779	
	100.430000.1112	Salaries Maintenance Worker I	49,405	65,768	73,050	98,592	
	100.430000.1113	Salaries Maintenance Worker II	21,971	-	-	-	
	100.430000.1200	Overtime	11,996	16,421	5,000	9,851	30
	100.430000.2100	Health Insurance	35,766	36,660	30,625	48,600	
	100.430000.2101	Life Insurance	146	134	130	134	
	100.430000.2102	Dental Insurance	2,792	2,016	2,405	2,016	
	100.430000.2103	Vision Insurance	407	288	337	288	
	100.430000.2104	Aflac	1,090	1,200	1,410	1,200	
	100.430000.2200	FICA	11,304	10,181	10,642	12,215	
	100.430000.2250	Medicare	2,644	2,381	2,489	2,857	
	100.430000.2300	Retirement	8,323	8,210	8,582	9,851	
	100.430000.2500	Unemployment Insurance	572	493	515	591	
	Total Public Works Salaries & Benefits:		254,111	242,191	233,785	284,621	
	Public Works Operating:						
	100.431000.3000	Contract Work	5,780	5,000	15,100	7,500	31
	100.431000.3415	Clinic & Hospital	587	300	330	500	
	100.431000.3910	Residential Trash	30,981	32,000	32,000	32,000	32
	100.431000.3911	Recycle	318	2,000	2,000	2,000	
	100.431000.4225	Rental Equipment / Supplies	-	200	100	1,000	
	100.431000.4300	Equipment R & M	8,056	8,000	4,000	8,000	
	100.431000.4306	Vehicle R & M	4,683	5,000	2,000	5,000	
	100.431000.4308	Bldg. & Prop. R & M	632	500	700	500	
	100.431000.4309	Mosquito Control	8,500	8,500	8,500	9,010	
	100.431000.4313	Street Repairs	34,683	50,000	30,000	50,000	33
	100.431000.4316	Street Lights - Electric	21,740	20,000	20,000	20,000	
	100.431000.4318	Street Signs	3,209	2,000	1,000	2,000	
	100.431000.4365	Seasonal Decorations	215	500	500	500	
	100.431000.4950	Misc. Expense	7,433	-	4,885	-	
	100.431000.5800	Travel, Training, Meetings	631	500	500	500	
	100.431000.6000	Debt Payment	11,490	-	-	-	34
	100.431000.6003	R & M Supplies	3,050	3,000	3,000	4,000	
	100.431000.6004	Tools	782	500	600	500	
	100.431000.6110	Uniforms	2,411	3,000	2,500	3,000	
	100.431000.6260	Gas, Oil, Etc.	4,023	3,500	7,500	5,000	
	100.431000.7450	Small Equip/Vehicle Purchases	1,200	-	-	-	
	Total Public Works Operating:		150,404	144,500	135,215	151,010	
	Total Public Works Expenses:		404,515	386,691	369,000	435,631	

GENERAL FUND - PARKS EXPENSES							
			2018 Acutal	2019 Budget	2019 Estimate	2020 Budget	Notes
	Fund #100						
	Parks Expenses:						
	100.452000.1114	Salaries Seasonal Worker	6,455	13,520	-	-	
	100.452000.1200	Overtime	10	100			
	100.452000.2200	FICA	401	838		-	
	100.452000.2250	Medicare	94	196		-	
	100.452000.2500	Unemployment Insurance	20	41		-	
	100.452000.6003	R & M Supplies	1,524	2,000	1,000	1,000	
	100.452000.7110	Grounds Improvements	21,896	4,077	4,077		35
	100.452000.7180	Trails		500			
		Total Parks Expenses:	30,400	21,272	5,077	1,000	
		Total Parks Expenses:	30,400	21,272	5,077	1,000	

GENERAL FUND TOTALS						
		2018 Actual	2019 Budget	2019 Estimate	2020 Budget	Notes
Fund #100						
	ADJUSTED BEGINNING FUND BALANCES	736,623	811,759	826,772	952,051	
	Total General Fund Revenues & Transfers In	2,007,913	1,914,137	1,956,857	1,997,933	
	Administration Expenses	652,241	578,780	735,012	550,064	
	Public Safety Expenses	830,608	854,913	722,489	847,166	
	Public Works Expenses	404,515	386,691	369,000	435,631	
	Parks Expenses	30,400	21,272	5,077	1,000	
	Total General Fund Expenses & Transfers Out	1,917,764	1,841,656	1,831,578	1,833,860	
	Total General Fund Net Revenues	90,149	72,481	125,279	164,073	
	ENDING FUND BALANCE	826,772	884,240	952,051	1,116,124	
	TABOR Reserve (3% of Expenditures)	57,533	55,250	54,947	55,016	
	Unallocated Operating Reserve	769,239	828,990	897,104	1,061,108	
	TOTAL ENDING FUND BALANCE	826,772	884,240	952,051	1,116,124	

WATER FUND						
		2018 Acutal	2019 Budget	2019 Estimate	2020 Budget	Notes
Fund #610						
REVENUES						
Fines / Fees / Utilities:						
610.334120	Late Fees	10,618	10,000	8,000	10,000	
610.334419	Reconnect Fees	3,100	1,500	2,500	2,500	
610.334420	Metered Water Sales	220,155	240,000	240,000	340,000	
610.334430	Tap Fees		-	6,736	7,600	
610.334440	Ready to Serve Fees	8,198	7,500	8,000	8,000	
610.334495	Special Meter Read		-			
610.333449	Infrastructure DOLA Grant	19,742	250,000	250,000	-	36
	Total Fines / Fees / Utilities:	261,813	509,000	515,236	368,100	
In House Transfers:						
	Transfers In from Capital Improv. Fund			50,000	25,000	
	Transfers In from General Fund			50,000		37
610.339100	Transfers In from Gas Fund	233,460	110,000	125,000	-	37
	Total In House Transfers:	233,460	110,000	175,000	25,000	
	Total Water Revenue	495,273	619,000	690,236	393,100	
EXPENSES						
Water Operations:						
610.610416.3000	Contract	16,290	5,000	5,000	2,500	
610.610416.3204	Prof. Service - Engineer	-	-		25,000	
610.610416.5800	Training, Travel & Meetings	2,939	4,000	500	500	
610.610416.5901	Enterprise Salary & Benefit Allocation	76,739	80,220	80,220	87,847	
610.610416.5902	Enterprise General Services Allocation	14,480	15,216	15,216	15,351	
610.610416.6000	Debt Payment	250,440	-	-	-	38
610.610416.6003	R & M Supplies	746	1,500	1,500	1,500	
610.610416.6004	Tools	-	500	500	500	
610.610416.6025	Water Tests	2,520	3,000	3,000	3,000	
610.610416.6100	Purchased Water	142,480	131,200	150,000	220,000	39
610.610416.6450	Membership Fees/Subscriptions	531	275	275	275	
610.610416.7450	Small Equipment Purchases	-	-	-	-	
610.610416.9000	Capital Outlay	34,019	370,575	410,000	-	40
	Total Water Operations:	541,184	611,486	666,211	356,473	
	Total Water Expenses	541,184	611,486	666,211	356,473	
	Water Fund Beginning Fund Balance	41,844	26,963	(4,067)	19,958	
	Revenues	495,273	619,000	690,236	393,100	
	Expenses	541,184	611,486	666,211	356,473	
	Water Fund Subtotal	(4,067)	34,477	19,958	56,585	

SEWER FUND							
			2018 Actual	2019 Budget	2019 Estimate	2020 Budget	Notes
Fund #630							
REVENUES							
Fines / Fees / Utilities:							
630.334190	Public Works Fees			-		-	
630.334430	Tap Fees			2,500	1,900	2,500	
630.334460	Sewage Collection	510,956	524,000	524,000	550,000		
	Total Fines / Fees / Utilities:	510,956	526,500	525,900	552,500		
In House Transfers:							
	Transfers In Capital Improv. Fund					25,000	
	Transfers In General Fund				50,000		41
630.339100	Transfers In Gas Fund	15,000	-	275,000	-		41
	Total In House Transfers:	15,000	-	325,000	25,000		
Total Sewer Operating Revenue			525,956	526,500	850,900	577,500	
EXPENSES							
Sewer Operations:							
630.630416.3204	Prof. Service - Engineer/Filming	-	-	28,952	27,000		
630.630416.5800	Travel, Training, Meetings	506	2,500	100	500		
630.630416.5901	Enterprise Salary & Benefit Alloc	65,381	80,220	80,220	87,847		
630.630416.5902	Enterprise General Services Allo	7,240	7,608	7,608	7,675		
630.630416.6000	Debt Payment	21,551	21,568	283,628	-		42
630.630416.6003	R & M Supplies	100	2,000	2,000	2,000		
630.630416.6004	Tools	100	500	100	500		
630.630416.6240	SUIT - Treatment	429,187	445,800	420,000	445,000		43
630.630416.7450	Small Equipment Purchases		-				
	Total Sewer Operations	524,065	560,196	822,608	570,523		
	Total Sewer Fund Expense:	524,065	560,196	822,608	570,523		
Sewer Fund Beginning Fund Balance			1,447	13,468	3,338	31,630	
	Revenues	525,956	526,500	850,900	577,500		
	Expenses	524,065	560,196	822,608	570,523		
	Sewer Fund Subtotal	3,338	(20,228)	31,630	38,607		

GAS FUND							
			2018 Actual	2019 Budget	2019 Estimate	2020 Budget	Notes
	Fund #620						
	REVENUES						
	Grants / Restricted Funds						
	620.333450	DOLA EIAF Grant - 5,110' d	18,500	-	-	-	46
	Total Grants / Restricted Funds:		18,500	-	-	-	
	Fines / Fees / Utilities:						
	620.334412	Gas Residential	251,356	150,000	335,000	150,000	
	620.334413	Gas Commercial	196,814	100,000	225,000	100,000	
	620.334415	Gas Stand-By Fees	4,705	3,500	4,500	3,500	
	620.334430	Tap Fees		-	4,500		
	620.334470	Gas Taxes	19,992	10,000	28,000	10,000	
	Total Fines / Fees / Utilities:		472,867	263,500	597,000	263,500	
	Other Income:						
	620.336100	Interest Income	8	-	-	-	
	Total Other Income:		8	-	-	-	
	Total Gas Fund Revenue		491,375	263,500	597,000	263,500	
	EXPENSES						
	Gas Fund Operations:						
	620.620416.3000	Contract Work	25,384	5,000	150	1,000	
	620.620416.3204	Prof. Service - Engineer		-			
	620.620416.3410	CDOT Physicals, Drug Test	440	400	400	500	
	620.620416.4300	Equipment R & M	282	-	-	1,000	
	620.620416.4306	Vehicle R & M	-	-	-	500	
	620.620416.4950	Misc Expense	681	-	-	500	
	620.620416.5800	Travel, Training, Meetings	3,464	8,000	500	1,500	
	620.620416.5901	Enterprise Salary & Benefit A	158,591	80,220	80,220	87,847	
	620.620416.5902	Enterprise General Services	14,480	15,216	15,216	15,351	
	620.620416.6003	R & M Supplies	893	2,000	2,000	2,000	
	60.620416.6004	Tools	-	-	-		
	620.620416.6210	Natural Gas Purchases	132,569	115,000	152,000	115,000	44
	620.620416.6220	Gas Sales Tax	16,806	8,750	20,212	10,000	
	620.620416.6250	Energy Outreach Colorado	1,233	2,000	2,000	2,000	45
	620.620416.6260	Gas, Oil, Etc.	4,031	4,000	4,000	2,000	
	620.620416.6450	Membership Fees / Subscrip	81	200	100	200	
	620.620416.8400	Contribution		-		-	
	620.620416.9000	Capital Outlay - Gas Line	42,500	-		-	46
	620.620416.9010	Capital Outlay - Vehicle	11,490	-		-	
	620.620416.9140	Transfer Out	355,960	110,000	400,000	-	47
	Total Gas Fund Operations:		768,885	350,786	676,798	239,398	
	Total Gas Fund Expenses & Transfers		768,885	350,786	676,798	239,398	
	Gas Fund Beginning Fund Balance		423,754	142,399	146,244	66,446	
	Revenues		491,375	263,500	597,000	263,500	
	Expenses		768,885	350,786	676,798	239,398	
	Gas Fund Subtotal		146,244	55,113	66,446	90,548	

IRRIGATION FUND							
			2018 Actual	2019 Budget	2019 Estimate	2020 Budget	Notes
Fund #640							
REVENUES							
Fines / Fees / Utilities:							
640.334430	Tap Fees			-	1,000	500	
640.334480	Irrigation Water Charges		30,941	38,000	38,000	50,000	
640.334481	Irrig. Infrast. Impr. Proj. Grant Funds		95,966		4,875	-	48
Total Fines / Fees / Utilities:			126,907	38,000	43,875	50,500	
In House Transfers:							
640.339100	Transfer In		147,500	40,000	100,000		49
640.336000	Misc Income		-	-	-	-	
Total Other Income			147,500	40,000	100,000	-	
Total Irrigation Fund Revenue			274,407	78,000	143,875	50,500	
EXPENSES							
Irrigation Operations:							
640.640416.3000	Contract Work		-	-	1,150	1,000	
640.640416.3204	Prof. Service - Engineer			-	-	500	
640.640416.4315	BIA Water Rights		2,625	3,100	2,751	3,000	50
640.640416.5400	Advertising/Public Notices			-		-	
640.640416.5901	Enterprise Salary & Benefit Allocation		12,597	30,013	30,013	32,760	
640.640416.5902	Enterprise General Services Allocation		2,580	3,043	3,043	3,070	
640.640416.6000	Debt Payment		123,351	-	-	-	51
640.640416.6003	R & M Supplies		402	1,500	1,717	3,000	
640.640416.9000	Capital Outlay - Infrast. Impr. Proj.		140,066	40,000	113,718	5,000	52
Total Irrigation Operations:			281,621	77,656	152,392	48,330	
Total Irrigation Fund Expenses			281,621	77,656	152,392	48,330	
Irrigation Fund Beginning Fund Balance			36,077	10,045	28,863	20,346	
Revenues			274,407	78,000	143,875	50,500	
Expenses			281,621	77,656	152,392	48,330	
Irrigation Fund Subtotal			28,863	10,389	20,346	22,516	

CONSERVATION TRUST FUND							
			2018 Actual	2019 Budget	2019 Estimate	2020 Budget	Notes
	Fund #400						
	REVENUES						
	Grants / Restricted Funds:						
	400.333100	GOCO Grant		20,000		20,000	53
	400.333580	Lottery Funds	7,321	6,500	6,500		
	Total Grants / Restricted Funds:		7,321	26,500	6,500	20,000	
	Total Conservation Trust Fund Revenue		7,321	26,500	6,500	20,000	
	EXPENSES						
	Conservation Trust:						
	400.700452.9000	GOCO Grant Expenditure	-	40,000		40,000	54
	Total Conservation Trust Fund Expenses		-	40,000	-	40,000	
	Conservation Trust Fund Beginning Fund Balance		38,835	52,969	46,156	52,656	
	Revenues		7,321	26,500	6,500	20,000	
	Expenses		-	40,000	-	40,000	
	Conservation Trust Fund Ending Fund Balance		46,156	39,469	52,656	32,656	

CAPITAL IMPROVEMENT FUND							
			2018 Actual	2019 Budget	2019 Estimate	2020 Budget	Notes
Fund #300							
REVENUES							
Grants / Restricted Funds							
300.333415	Sales Tax Revenue		87,368	160,000	171,204	165,000	55
Total Grants / Restricted Funds:			87,368	160,000	171,204	165,000	
In House Transfers:							
300.339100	Transf. In From Utility Funds						
Total In House Transfers In:			-	-	-	-	
Total Capital Fund Revenues			87,368	160,000	171,204	165,000	
EXPENSES							
Capital Improvement:							
300.930000.3204	Prof. Service - Engineer		140	-			
300.930000.6454	CIP Transfer Out		40,000	40,000	100,000		56
300.930000.9202	Goddard/Becker Crosswalk Project			40,000	10,950	150,000	57
300.930000.9230	Prof. Service on Cap Projects					50,000	58
Total Capital Improvement Expenses			40,140	80,000	110,950	200,000	
Capital Improvement Fund Beginning Fund Balance			73,521	53,521	120,749	181,003	
Revenues			87,368	160,000	171,204	165,000	
Expenses			40,140	80,000	110,950	200,000	
ENDING FUND BALANCE			120,749	133,521	181,003	146,003	
<i>Restricted Operating Reserve</i>			<i>120,749</i>	<i>133,521</i>	<i>181,003</i>	<i>146,003</i>	
Capital Improvement Fund Ending Fund Balance			120,749	133,521	181,003	146,003	

IMPACT FEES FUND							
			2018 Actual	2019 Budget	2019 Estimate	2020 Budget	Notes
	Fund #200						
	REVENUES						
	Fines / Fees / Utilities:						
	200.334010	Street Impact Fees	-	-			
	200.334020	Park Impact Fees	-	-			
	200.334030	Police Impact Fees	-	-			
	200.334040	School Impact Fees	-	-			
	Total Fines / Fees / Utilities:		-	-	-	-	
	Total Impact Fees Fund Revenues		-	-	-	-	
	EXPENSES						
	Police Impact:						
	200.828420.4222	Police Impact	-	288	288		
	Total Police Impact:		-	288	288	-	
	Street Impact:						
	200.828431.4310	Street Impact	40,000	9,854	9,854		
	200.828431.4313	Street Repairs	-	-	-	-	
	Total Street Impact:		40,000	9,854	9,854	-	
	Park Impact:						
	200.828452.4522	Park Impact	15,800	4,077	4,077		60
	Total Park Impact:		15,800	4,077	4,077	-	
	School Impact:						
	200.828460.4622	School Impact	-	-			
	Total School Impact:		-	-	-	-	
	Total Impact Fees Expenses		55,800	14,219	14,219	-	
	Impact Fees Fund Beginning Fund Balance		70,019	14,219	14,219	-	
		Revenues	-	-	-	-	
		Expenses	55,800	14,219	14,219	-	
	ENDING FUND BALANCE		14,219	-	-	-	
		<i>Restricted for Parks and Recreation</i>	19,877	-	4,077	-	
		<i>Retricted for Streets</i>	49,854	-	9,854	-	
		<i>Restricted for Public Safety</i>	288	-	288	-	
		<i>Restricted for Schools</i>			-	-	
	Impact Fund Ending Fund Balance		14,219	-	-	-	

ECONOMIC DEVELOPMENT FUND							
			2018 Actual	2019 Budget	2019 Estimate	2020 Budget	Notes
	Fund #500						
	REVENUES						
	Grants / Restricted Funds:						
	500.333851	DOLA DCI Plan Grant	346	23,604	23,604	50,000	61
		Total Grants / Restricted Funds:	346	23,604	23,604	50,000	
	Other Income:						
	500.336100	Interest Income on Co. Trust F	9	-	10	10	
		Total Other Income:	9	-	10	10	
	In House Transfers:						
	500.339100	Transfers In	114,171	-			62
		Total In House Transfers:	114,171	-	-	-	
		Total Economic Development Fund Revenues	114,526	23,604	23,614	50,010	
	EXPENSES						
	500.500463.3207	DCI Grant	640	44,101	50,000		63
		Total	640	44,101	50,000	-	
		Total Economic Development Fund Expenses	640	44,101	50,000	-	
	Economic Development Fund Beginning Fund Balance		17,768	120,718	131,654	105,268	
		Revenues	114,526	23,604	23,614	50,010	
		Expenses	640	44,101	50,000	-	
		ENDING FUND BALANCE	131,654	100,221	105,268	155,278	
		<i>Assigned for Rock Creek III Project</i>					
		<i>Assigned for Façade Loans Project</i>	-				
	Economic Development Fund Ending Fund Balance		131,654	100,221	105,268	155,278	

2020 Fund Summary					
Fund	Estimated Beginning Fund Balance	REVENUES	EXPENSES	Estimated Ending Fund Balance	
General	952,051	1,997,933	1,833,860	1,116,124	
Impact Fee	-	-	-	-	
Capital Improvement	181,003	165,000	200,000	146,003	
Conservation Trust	52,656	20,000	40,000	32,656	
Economic Development	105,268	50,010	-	155,278	
Total Governmental Funds	1,290,978	2,232,943	2,073,860	1,450,061	
Water	19,958	393,100	356,473	56,585	
Gas	66,446	263,500	239,398	90,548	
Sewer	31,630	577,500	570,523	38,607	
Irrigation	20,346	50,500	48,330	22,516	
Total Enterprise Funds	138,380	1,284,600	1,214,725	208,255	
Total All Funds	1,429,358	3,517,543	3,288,585	1,658,316	

Note #	GENERAL LEDGER FOOTNOTES
1	Property Tax based on a 2019 Ignacio Valuation of \$23,232,323 and 3.333 mill levy. Valuation and mill levy for 2018 where \$23,121,212 and 2.222.
2	Town Sales Tax rate is 2%.
3	Town receives 3.55% of the 2% County-wide Sales Tax.
4	Grant Funding for one Full-Time Officer salary, benefits and overtime hours.
5	Limited Gaming Grant
6	Snow removal compensation from CDOT and Library.
7	Trash billing revenue and estimated recycling billing revenue.
8	2018: CIRSA and CML reimbursements, Municipal Code Grant; 2019: Municipal Code Grant
9	Reimbursement from Ignacio School District for Resource Officer
10	All Impact Fees (\$14,219) are expended in 2019 and Impact Fees will be repealed.
11	Overtime calculated at 5% of Deputy Clerk's Salary.
12	CIRSA WC, Property & Casualty Insurance for Town and Enterprise Funds
13	Contract Manager and other contract expenses.
14	IT for Town, Public Safety, Public Works and Enterprise funds
15	Town Hall Improvements (carpet).
16	2019: SOCO \$15,000, Axis and Comm. Conn. \$1000 each and Homesfund \$1808; 2020: SOCO \$15,000, Axis \$1000, Comm. Connections \$1000 and Homesfund \$1808
17	Cedar Street property acquisition (\$89,770).
18	CML, R9, SWCCOG, ED Alliance, Chamber, CMCA, Small Business Dues and Support.
19	2018: Transfer to ED Fund for reimbursement of Slaughterhouse Property purchase in 2016; 2019: Transfers (\$50,000 each) to Water and Sewer Funds for Fund Balance support.
20	2018: \$25,000 Municipal Code update; 2019: \$20,000 Contract Planner and \$25,000 Municipal Code update.
21	Census materials.
22	Colorado/International Code Council Membership
23	Salaries for 5 Full-time Officers with one position funded through HIDTA.
24	One Resource Officer for Ignacio School District
25	Overtime is calculated at 10% of Officer only salaries.
26	2018: Axis \$7189 and Youth Services Contributions \$7800; 2019: Axis \$7189 and Youth Services Contributions \$9800.
27	RMS, CCNC, Coban, Wolfcom, Eforce, Lexipol and Colorado Association of Chiefs.
28	Car camera (2018).
29	New car purchase and car camera.
30	Overtime is calculated at 10% of salaries except Director who is exempt.
31	Tree trimming fund and Jetting/Roding services.
32	Trash hauling fees charged to the Town.
33	Street paving/patching, crack sealing, etc.
34	2018: Truck loan payoff
35	Impact Fees tranferred for park improvements (\$4077) in 2019.
36	2019: EIAF grant funds for water infrastructure project; 2020:
37	2018: Transfer In from Gas Fund for Water Loan payoff and EIAF Grant match for water project; 2019: Transfer In from General Fund for Fund Balance support; Transfer in from Gas Fund for remaining matching grant funds for EIAF Grant.
38	Water Revenue Bond loan payment in full (\$225,870) with transfer in from the Gas Fund
39	Purchased water expense from SUUD with new water rates in October 2019.
40	Water infrastructure project and meter register replacement. Total project budget is \$444,500.
41	2018: Transfer In from Gas Fund for Fund Balance support; 2019: Transfer in from General Fund for Fund Balance support and transfer in from Gas Fund for Sewer Loan Debt payment in full.
42	Sewer Revenue Bond payment in full.
43	Wastewater treatment cost from SUUD with new rate structure in October 2019.
44	Natural gas purchased from SUUD.
45	Energy Outreach contributions for low income customer gas bill payment assistance.

Note #	GENERAL LEDGER FOOTNOTES
46	2018: EIAF Grant funds and expenditures for gas pipeline replacement project.
47	2019: \$110,000 to Water Fund for infrastructure project.
48	Irrigation infrastructure project grant proceeds of \$48,750 (each) from Southwest Water Conserv. District and from CWCB.
49	2018: Transfer in from Gas Fund (\$107,500) for debt payment in full and transfer in from CI Fund (\$40,000) for infrastructure project; 2019: Transfer in from CI Fund (\$100,000) for infrastructure project.
50	Raw water irrigation charge from the BIA.
51	Water Revenue Bond payment in full with 33% paid out of irrigation fund. Loan balance (\$111,250) paid in full.
52	Irrigation infrastructure improvement project expenses. Project was over-budget.
53	DOLA Planning Grant for Ben Nighthorse Campbell Park
54	DOLA Planning Grant expenditure for Ben Nighthorse Campbell Park (50%/50% Funding/Match).
55	Sales Tax Revenue of 1% restricted for Capital Improvements. Collections began in 07/2018.
56	Transfer Out to Irrigation Fund for Infrastructure Improvement Project (2018/2019)
57	Becker/Goddard Street intersection project expenses.
58	Water and Sewer Fund Capital Improvement project expenses.
59	
60	Transfer all Impact Fees to General Fund 2019.
61	DOLA DCI Plan Implementation grant funds for planning and entry signage.
62	Transfer In from General Fund for reimbursement for the Slaughterhouse Property purchase in 2016.
63	DOLA DCI Plan Implementation Project and signage expenditures.

2020 Enterprise Salary & Benefit Allocation						
Manager Salary & Benefits	102,794	Admin - 58%	59,621	General Service Expenses		Amounts
		Water - 12%	12,335	Town Board		7,772
		Sewer - 12%	12,335	Audit		14,250
		Gas - 12%	12,335	Workman Comp		37,604
		Irrigation - 6%	6,168	Insurance / PC		29,130
Clerk/Treasurer Salary & Benefits	71,078	Admin - 58%	41,225	Utilities Water		2,700
		Water - 12%	8,529	Utilities Sewer		3,500
		Sewer - 12%	8,529	Utilities Electric		8,000
		Gas - 12%	8,529	Utilities Gas		3,000
		Irrigation - 6%	4,265	Telephone		2,000
Dep Clerk/Treasurer Salary & Benefits	49,934	Admin - 40%	19,974	Cell Phone		5,500
		Water - 18%	8,988	IT Services & Maintenance		12,000
		Sewer - 18%	8,988	Internet Line		3,000
		Gas - 18%	8,988	IT Equipment & Supplies		5,000
		Irrigation - 6%	2,996	Advertising/Public Notice		2,000
Admin Assist/Fin Cord Salary & Benefits	73,202	Admin - 40%	29,281	Office Equipment L&M		1,452
		Water - 18%	13,176	Printing Services		4,000
		Sewer - 18%	13,176	Bank Service Charges		800
		Gas - 18%	13,176	Uniforms		3,000
		Irrigation - 6%	4,392	Office Supplies		4,000
CDC Salary & Benefits	0	Admin - 65%	0	Postage		4,800
		Water - 10%	0	Total		153,508
		Sewer - 10%	0	2019 General Services Allocation		
		Gas - 10%	0	Administration	37%	56,798
		Irrigation - 5%	0	Public Work (Streets&Parks)	16%	24,561
PW Director Salary & Benefits	67,155	Public Works - 40%	26,862	Public Safety	20%	30,702
		Water - 18%	12,088	Irrigation	2%	3,070
		Sewer - 18%	12,088	Sewer	5%	7,675
		Gas - 18%	12,088	Gas	10%	15,351
		Irrigation - 6%	4,029	Water	10%	15,351
Foreman	61,657	Public Works - 40%	24,663	Total	100%	153,508
		Water - 18%	11,098			
		Sewer - 18%	11,098	2019 Enterprise Salary & Benefit Allocation		
		Gas - 18%	11,098	Admin		150,100
		Irrigation - 6%	3,699	Public Works		99,597
MW I (3 FTE)	120,180	Public Works - 40%	48,072	Water		87,847
		Water - 18%	21,632	Sewer		87,847
		Sewer - 18%	21,632	Gas		87,847
		Gas - 18%	21,632	Irrigation		32,760
		Irrigation - 6%	7,211	Total		545,999
MW II	0	Public Works - 40%	0	2019 Public Safety Salary Allocation		
		Water - 18%	0	Chief	102,627	
		Sewer - 18%	0	Sergeant	78,458	
		Gas - 28%	0	Officers (5 FTE)	300,000	
		Irrigation - 6%	0	Resource Officer	48,422	
TOTALS:	545,999		545,999			