



TOWN OF CENTER

2017 BUDGET

ADOPTED DECEMBER 6, 2016



TOWN OF CENTER

FISCAL YEAR 2017

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TOWN OF CENTER

FISCAL YEAR 2017

INTRODUCTION



TOWN OF CENTER ELECTED OFFICIALS

MAYOR OF THE TOWN

The Honorable Herman Sisneros

MAYOR PRO-TEM

Mary McClure

TOWN BOARD OF TRUSTEES

Archie Gallegos

Jaime Hurtado

Geraldine Martinez

Adeline Sanchez

Pedro Segura



TOWN OF CENTER ADMINISTRATION

TOWN MANAGER/CLERK/TREASURER

Joan Mobley

DEPUTY CLERK

Rose DeHerrera

TOWN ATTORNEY

Michael Trujillo



Town Of Center

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TOWN MANAGER FY 2017 BUDGET TRANSMITTAL LETTER

December 6, 2016

The Honorable Mayor Herman Sisneros and the Town Board of Trustees
Town of Center
PO Box 400
294 South Worth Street
Center, CO 81125

Dear Honorable Mayor Sisneros and members of the Town Board of Trustees:

We present o you and the citizens of the Town of Center a Proposed FY 2017 Town Budget.

For FY 2017, the total tax levy will remain level ad 19.470 mills combined for both Saguache and Rio Grande Counties given a slight increase of the Town's taxable valuation in Saguache County and a slight decrease of the Town's taxable valuation in Rio Grande County. The budget has been projected based upon the total taxable valuation for all personal and real property in the Town of Center. In Saguache County, the total taxable value in 2017 is \$5,486,280. Total taxable valuation for the Town in 2016 was \$5,284,816. In Rio Grande County, the total taxable value in 2017 is \$4,073,700. Total taxable valuation for the Town in 2016 was \$4,111,341.

The Town will certify the valuations for both counties by December 15, 2016.

The proposed budget has been prepared with consideration to fund all current programs and services as well as plan for several capital improvement projects such as the new Center Water Tower and Electrical system upgrade. Requests for programs, equipment, and projects will be addressed and funded whenever possible. This budget, as presented, is balanced and provides for positive fund balances in all funds.

This budget is presented to the Mayor and Town Board with the highest expectations that together, we will continue the tradition of delivering the highest quality of public services to our citizens and businesses.

Respectfully Submitted,

Joan Mobley
Town Administrator/Clerk/Treasurer

TOWN OF CENTER 2017 BUDGET MESSAGE

Below is a summary of the budget format.

- The first pages of the budget are the Summary of Revenues and Expenditures for the General, Conservation Trust, Street Improvement, Light & Power, Natural Gas and Water Funds. These pages detail Fund Balances Reserves Forward, Revenues, Expenditures, Revenue in Excess of Expenditures, and Total Reserve Balances. Previously, fund balances were not denoted on the budget.
- The General Fund Revenue page next details the typical revenues derived from taxes, assessments, licenses, permits, intergovernmental, charges for services, fines and miscellaneous revenue. Additionally detailed is revenue for a new fund titled Administrative Fund which is established to track expenses that are also incurred in other funds. Expenses such as attorney, audit, elected and appointed official compensation, computer and technical support, office supplies and equipment are paid from revenue committed by other funds that share these expenses.
- The Utility Fund Revenue page similarly details expenses in the Light & Power, Natural Gas and Water Funds. Revenues are derived from the sale of utility products such as electricity, natural gas and water. Sales tax is collected for the sale of electricity and natural gas and detailed by fund. Other service revenues and fees are also detailed by fund on this page.
- The Expenditure page next details all the expenditures associated with all General Funds (Administration, Public Safety, Streets & Parks and Municipal Court), Utility Funds (Light & Power, Natural Gas and Water), Administrative Fund and Contractual Funds (Solid Waste).
- The departmental and utility budget pages are next and include expenditures for personnel, operation, and maintenance and capital improvements.
- Lastly, the Conservation Trust Fund account is detailed with both revenues, expenditures and fund balances.

The 2017 budget provides separation for typical general funds, enterprise and restricted funds. The General Fund is the fund that manages the general operation of the Town. Specifically, the Light & Power, Natural Gas and Water Funds are enterprise funds and the Conservation Trust and Street Improvement Funds are restricted funds. Enterprise funds are maintained separately due the nature of the fund and activity. Restricted funds are earmarked or restricted for specific expenditures.

The 2017 budget details revenues that are similar in value to the previous budget, which is due to little or no growth in the economy. There have been no major changes in revenue streams and the Town will focus on securing all revenues due to them.

The budgetary basis of accounting used by the Town of Center is the Modified Accrual Basis. Overall the financial operations of the Town and its Utilities are operating effectively and areas for improvement are always being considered.

TOWN OF CENTER

2017 Annual Budget

Adopted December 6, 2016

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Summary of Revenues, Expenditures and Fund Balances

General Fund, Street Improvement Fund, Conservation Trust Fund
Light & Power Fund, Natural Gas Fund, Water Fund

Revenues

General Fund Revenues
Light & Power Fund Revenues, Natural Gas Fund Revenues, Water Fund Revenues

Expenditures

General Fund Expenditures, Utility Fund Expenditures, Administrative Fund Expenditures

Department Fund Expenditures

General Fund - Administration
General Fund - Public Safety
General Fund - Municipal Court
General Fund - Building & Planning
General Fund - Streets and Parks
General Fund - Sanitation
Street Improvement Fund
Conservation Trust Fund
Utility Fund - Light and Power
Utility Fund - Natural Gas
Utility Fund - Water

SUMMARY OF REVENUES AND EXPENDITURES

GENERAL FUNDS

GENERAL ADMINISTRATIVE FUND	2015 Budget	2015 Actual	2016 Budget	2016 Estimated	2017 Proposed
FUND BALANCE RESERVE FORWARD					
General Fund	-185,365	-185,365	-95,491	-95,491	-205,878
REVENUES					
Tax & Assessments	467,698	451,889	427,370	439,733	599,988
License, Permits & Fees	4,700	5,353	4,400	9,302	6,440
Intergovernmental Revenue	118,500	237,830	160,500	264,903	181,500
Charges For Services	160,000	154,362	28,909	28,909	0
Administrative Fund	605,000	671,000	605,000	605,000	0
Fines & Forfeits	37,700	26,559	18,500	28,623	18,500
Miscellaneous	21,450	70,527	9,200	9,030	8,900
Subtotal	1,415,048	1,617,519	1,253,879	1,385,498	815,328
EXPENDITURES					
General Fund	893,751	1,230,885	896,842	1,193,442	653,359
Allocated Administrative Fund	298,642	296,860	269,630	302,444	0
Subtotal	1,192,393	1,527,745	1,166,472	1,495,886	653,359
Revenues in Excess of Expenditures	222,655	89,774	87,407	-110,387	161,969
Transfers In/Out	0	0	0	0	0
FUND BALANCE TOTAL	37,290	-95,591	-8,084	-205,878	-43,909
STREET IMPROVEMENT FUND	2015 Budget	2015 Actual	2016 Budget	2016 Estimated	2017 Proposed
FUND BALANCE RESERVE FORWARD					
Street Improvement Fund	375,400	375,400	448,653	448,653	496,445
REVENUES					
Tax & Assessments	157,000	123,104	115,000	113,811	105,000
Interest Income				164	280
Other Revenue	300	0	0	0	0
Subtotal	157,300	123,104	115,000	113,975	105,280
EXPENDITURES					
Road Maintenance - Projects	70,000	49,979	75,000	58,981	30,000
Other Expenses (See SIF Page)	9,250	153	36,000	7,202	20,000
Subtotal	79,250	50,132	111,000	66,183	50,000
Revenues in Excess of Expenditures	78,050	72,972	4,000	47,792	55,280
Transfers In/Out	0	0	0	0	0
FUND BALANCE TOTAL	453,450	448,372	452,653	496,445	551,725

CONSERVATION TRUST FUND	2015 Budget	2015 Actual	2016 Budget	2016 Estimated	2017 Proposed
FUND BALANCE RESERVE FORWARD					
CTF	135,048	135,048	1	1	4,945
REVENUES					
CTF Revenues	23,750	21,303	22,373	24,417	22,000
Other Revenues	1,500	179	125	527	0
Subtotal	25,250	21,482	22,498	24,944	22,000
EXPENDITURES					
CTF Expenditures	0	156,529	27,500	20,000	6,400
Subtotal	0	156,529	27,500	20,000	6,400
Revenues in Excess of Expenditures	25,250	-135,047	1	1	4,945
Transfers In/Out	0	0	0	0	0
FUND BALANCE TOTAL	160,298	1	-5,001	4,945	20,545

UTILITY FUNDS

LIGHT & POWER	2015 Budget	2015 Actual	2016 Budget	2016 Estimated	2017 Proposed
FUND BALANCES RESERVE FORWARD					
L&P Fund	1,511,867	1,511,867	2,174,668	2,174,668	1,959,135
REVENUES					
L&P Fund	2,136,250	1,874,039	1,805,200	2,016,477	1,807,750
EXPENDITURES					
L&P Fund	2,030,536	1,786,351	2,076,773	2,232,010	2,143,308
Revenues in Excess of Expenditures	105,714	87,688	-271,573	-215,533	-335,558
Transfers In/Out	0	0	0	0	0
FUND BALANCE TOTAL	1,617,581	1,599,555	1,903,095	1,959,135	1,623,577
NATURAL GAS	2015 Budget	2015 Actual	2016 Budget	2016 Estimated	2017 Proposed
FUND BALANCES RESERVE FORWARD					
Natural Gas	483,654	461,104	1,188,477	1,188,477	1,374,725
REVENUES					
Natural Gas	1,067,000	1,211,785	1,251,025	1,174,505	1,129,200
EXPENDITURES					
Natural Gas Fund	1,089,550	1,242,484	1,067,510	988,258	1,199,883
Revenues in Excess of Expenditures	-22,550	-30,699	183,515	186,248	-70,683
Transfers In/Out	0	0	0	0	0
FUND BALANCE TOTAL	461,104	430,405	1,371,992	1,374,725	1,304,041

WATER FUND	2015 Budget	2015 Actual	2016 Budget	2016 Estimated	2017 Proposed
FUND BALANCES RESERVE FORWARD					
Water Fund	141,847	141,847	722,303	722,303	732,059
REVENUES					
Water Fund	2,129,100	378,913	388,782	376,133	1,675,850
EXPENDITURES					
Water Fund	2,028,109	312,779	389,053	366,377	1,678,521
Revenues in Excess of Expenditures	100,991	66,134	-271	9,756	-2,671
Transfers In/Out	0	0	0	0	0
FUND BALANCE TOTAL	242,838	207,981	722,032	732,059	729,388

GENERAL FUND REVENUES

Account #		2015 Budget	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
TAXES & ASSESSMENTS						
01-402-000-00	Property Tax - Saguache Cty.	120,000	102,400	101,943	106,219	106,434
01-402-000-01	Special Ownership/MVL - Sag. Cty.	3,600	23,818	20,000	21,210	20,000
01-402-000-02	Delinquent Property Taxes-SC				277	365
01-402-000-03	W&S Liens Saguache County				21,252	25,000
01-402-000-20	Property Tax - Rio Grande Cty.	104,000	87,335	79,760	80,051	79,030
01-402-000-21	Special Ownership/MVL - RG Cty.	7,785	10,772	10,000	14,705	16,000
01-402-000-22	Delinquent Prop Tax -RG Cty.				47	65
01-404-000-00	Sales Tax -General	161,760	125,394	115,000	117,022	105,000
01-405-000-00	Mineral/Severance Tax	0	31,537	30,000	6,164	6,000
01-408-000-00	Cigarette Tax	3,033	1,505	1,000	1,168	1,000
01-414-000-00	Highway Users Tax	66,000	66,719	61,967	65,177	67,414
01-435-000-00	Franchise Fee Solid Waste	1,520	2,300	7,700	5,722	6,720
01-435-000-10	Franchise Fee Internet		108		718	1,320
01-465-000-20	Franchise Fee Utilities					165,640
	Subtotal	467,698	451,889	427,370	439,733	599,988
LICENSES & PERMITS						
01-432-000-10	Building/Planning Permits	4,200	3,777	4,000	7,448	5,000
01-432-000-20	Vendor Permits	250	175	150	690	675
01-432-000-30	Liquor License	250	1,401	250	309	350
01-432-000-40	Contractor License				765	375
01-432-000-50	Dog License				70	40
01-432-000-60	Business License				20	0
	Subtotal	4,700	5,353	4,400	9,302	6,440
INTERGOVERNMENTAL REVENUE						
01-430-000-40	Sanitation District Administration Fe	72,000	72,000	108,000	107,500	114,000
01-430-000-50	Fire District Administration Fee	22,500	22,500	22,500	22,500	22,500
01-446-000-40	Grants - Sag. Cty.	24,000	0	0	6,500	10,000
01-446-000-50	Miscellaneous Grants-Police Depart	0	35,023	30,000	20,096	35,000
01-446-000-60	GOCO Grants	0	108,307	0	108,307	0
	Subtotal	118,500	237,830	160,500	264,903	181,500
CHARGES FOR SERVICES						
01-433-000-00	Trash Revenue	160,000	151,092	0	27,594	0
01-434-000-00	Trash Billing Fee	0	3,270	0	1,314	0
	Subtotal	160,000	154,362	0	28,909	0

ADMIN/OVERHEAD FUND						
01-430-000-10	Light and Power Utility Admin Fees	350,000	350,000	350,000	350,000	0
01-430-000-20	Water Utility Admin Fees	75,000	75,000	75,000	75,000	0
01-430-000-30	Natural Gas Utility Admin Fees	180,000	180,000	180,000	180,000	0
01-430-000-60	Light and Power Utility OH Fees	0	22,000	0	0	0
01-430-000-70	Natural Gas Utility OH Fees	0	22,000	0	0	0
01-430-000-80	Water Utility OH Fees	0	22,000	0	0	0
Subtotal		605,000	671,000	605,000	605,000	0
FINES & FORFEITS						
01-444-000-00	Municipal Court Revenue	10,000	-3,462	4,000	3,575	3,000
01-444-000-10	Police Fines	23,000	19,970	12,000	18,224	12,000
01-444-000-30	Police Surcharge	4,200	10,051	2,500	6,824	3,500
01-444-000-80	Evidence Sales/Narcotic Seizures	500	0		0	
Subtotal		37,700	26,559	18,500	28,623	18,500
MISCELLANEOUS						
01-445-000-00	Miscellaneous Income	16,000	1,849	2,500	6,718	4,000
01-445-000-03	NSF Charges		86		156	100
01-445-000-10	Lease Proceeds		60,121			
01-448-000-10	Building Rental/Lease	0	100	100	0	0
01-446-000-10	General Fund Interest Earned	450	2,024	1600	2155	1800
01-446-000-20	Interest on GoCo Grant	0	15	0	0	0
01-446-000-30	Police Charitable Interest	0	2	0	0	0
01-454-000-00	Sale of Equipment/Material	5,000	6,330	5000	0	3000
Subtotal		21,450	70,527	9,200	9,030	8,900
TOTAL GENERAL FUNDS		1,415,048	1,617,519	1,224,970	1,385,498	815,328

UTILITY FUND REVENUES

Account #		2015 Budget	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
LIGHT & POWER FUND						
10-436-000-00	Electricity Sales	2,100,000	1,857,494	1,800,000	1,975,247	1,800,000
10-436-000-50	Sales Tax Collected	30,000	0	0	0	0
10-446-000-00	Interest Income	500	759	150	1,106	500
10-447-000-00	Late Fee Income	1,000	0	0	0	0
10-454-000-00	Sale of Equipment/Material	2,500	60	0	98	0
10-455-000-00	Miscellaneous Income	500	1,784	1,500	2,388	2,000
10-456-000-00	Equipment Usage/Rental Income	500	360	250	250	200
10-458-000-00	New Service/Tap Fees	750	0	0	36	50
10-459-000-00	Labor/Service Charges	500	13,582	3,300	37,352	5,000
	subtotal	2,136,250	1,874,039	1,805,200	2,016,477	1,807,750
NATURAL GAS FUND						
11-436-000-00	Natural Gas Sales	1,050,000	1,210,693	1,250,000	1,167,139	1,120,000
11-436-000-50	Sales Tax Collected	10,000	0	0	0	0
11-445-000-00	Miscellaneous Income	500	215	125	866	950
11-446-000-00	Interest Income	500	560	500	808	750
11-447-000-00	Late Fee Income	500	0	0		0
11-454-000-00	Sale of Equipment/Material	2,500	0	0	0	0
11-456-000-00	Equipment Usage/Rental Income	500	0	0	0	0
11-458-000-00	New Service/Tap Fees	2,000	0	0	0	0
11-459-000-00	Labor/Service Charges	500	317	400	5,693	7,500
	subtotal	1,067,000	1,211,785	1,251,025	1,174,505	1,129,200
WATER FUND						
12-436-000-00	Water Sales	325,000	377,893	388,042	373,495	375,000
12-445-000-00	Miscellaneous Income	500	871	600	831	700
12-446-000-00	Interest Income	100	149	140	157	150
12-447-000-00	Late Fee Income	500	0	0	0	0
12-454-000-00	Sale of Equipment/Material	1,000	0	0	0	0
12-456-000-00	Equipment Usage/Rental Income	500	0	0	0	0
12-458-000-00	New Service/Tap Fees	1,000	0	0	1,500	0
12-459-000-00	Labor/Service Charges	500	0	0	150	0
12-460-000-00	Grant/Loan Funding	1,800,000	0	0	0	1,300,000
	subtotal	2,129,100	378,913	388,782	376,133	1,675,850
TOTAL UTILITY FUNDS		5,332,350	3,464,737	3,445,007	3,464,737	4,612,800

EXPENDITURES						
Account #		2015 Budget	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
GENERAL FUND						
	Administration	291,153	249,728	79,281	82,398	40,742
	Public Safety	473,603	555,998	500,692	579,122	440,903
	Municipal Court	23,400	26,387	28,640	20,781	23,555
	Building/Planning	12,975	6,810	14,806	8,508	12,302
	Streets and Parks	92,621	380,458	235,005	467,017	96,219
	Sanitation	0	11,503	38,418	35,616	39,637
	Subtotal	893,751	1,230,885	896,842	1,193,442	653,359
ALLOCATED ADMINISTRATIVE FUND						
01-552-530-00	Town Board Compensation	9,600	9,850	9,600	10,300	20,400
01-552-532-00	Audit Expenses	32,000	29,000	29,000	30,450	29,000
01-552-533-00	Insurance - Workman's Compensation	12,500	1,316	23,016	12,430	4,160
01-552-534-10	Sensus/RMS Support	0	7,183	0	3,614	5,500
01-552-534-20	Accounting Software	5,000	1,741	1,700	16,416	22,680
01-552-534-30	Web Site/E-mail Accounts	2,500	13,217	5,000	5,895	4,800
01-552-534-40	Electronic Equipment/Software	5,000	19,299	29,400	31,411	11,000
01-552-535-10	Town Board Training/Expenditures	2,500	260	1,500	3,550	3,000
01-552-535-15	Appointed Board Training/Expenditures	1,000	133	150	0	0
01-552-537-00	Telephone/Cell Phone	20,000	14,363	15,000	21,100	35,000
01-552-537-10	Lease Purchase Program	6,750	0	0	144	0
01-552-538-00	Professional Service Fees	15,000	52,062	14,000	790	400
01-552-538-10	Legal	50,000	23,063	25,000	25,203	25,000
01-552-538-20	Litigation Deductable	16,664	0	0	774	0
01-552-538-25	Settlement Expense				1,763	0
01-552-542-10	Office Supplies	6,664	10,861	10,000	13,567	11,000
01-552-542-20	Postage	9,000	7,367	8,000	6,573	5,500
01-552-542-30	Office Equipment/Leases	2,000	1,632	1,850	2,238	3,000
01-552-543-00	Facilities Maintenance/Utility Services	35,000	37,866	35,000	50,625	22,000
01-552-545-10	Insurance - General Liability	50,000	50,186	46,114	47,855	50,752
01-552-548-10	Membership/Dues	2,500	12,081	11,000	8,431	6,000
01-552-550-10	Advertising	13,464	3,527	2,300	3,504	2,000
01-552-551-00	Drug Testing	1,500	1,853	2,000	5,811	2,300
					Allocation to Utilities	263,492
	Subtotal	298,642	296,860	269,630	302,444	0
TOTAL GENERAL EXPENDITURES		1,192,393.41	1,527,744.69	1,166,472.00	1,495,885.65	653,358.51

GENERAL FUND/ADMINISTRATION

Account #		2015 Budget	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
PERSONNEL						
01-552-522-00	Salaries	60,000	39,319	30,712	18,339	20,635
01-552-522-10	Employee Merit Bonus	30,000	184	0	135	135
01-552-523-20	FICA/Medicare	8,000	3,022	2,349	1,349	1,579
01-552-523-30	Pension	3,000	0	921	303	619
01-552-523-40	Health Insurance	22,500	4,522	3,092	1,599	2,135
01-552-526-00	Other Benefits	800	552	307	463	440
01-552-526-20	Unemployment				65	65
	Subtotal	124,300	47,598	37,381	22,253	25,542
OPERATING EXPENSES						
01-552-535-20	Travel Expenses	0	6,350	1,500	5,000	2,000
01-552-535-30	Training Expenses	3,000	2,335	1,800	2,814	2,000
01-552-537-20	Donations to Non-Profits	2,000	1,875	2,500	2,345	2,500
01-552-537-30	Parks and Recreation Org		2,736	4,000	2,226	6,000
01-552-538-30	County Treasurer Fees		2,037	0	3,660	200
01-552-540-00	Election Expenses	0	25	10,000	3,864	0
01-552-555-00	Miscellaneous Expenses	336	11,614	1,500	4,555	500
01-552-555-10	Spring Clean Up	5,717	5,717	7,500	15,506	0
01-552-555-20	Holiday Expenses		194	2,500	4,091	2,000
	Subtotal	11,053	32,882	31,300	44,061	15,200
MAINTENANCE						
01-552-543-10	Contingency Funds	1,000	0	1,000	0	0
01-552-543-20	Equipment Maintenance	0	0	0	0	0
01-552-543-30	Vehicle Fuel/Maintenance	800	1,277	1,000	175	0
	Subtotal	1,800	1,277	2,000	175	0
CONTRACTUAL						
01-550-100-00	Solid Waste Contract Expenses	154,000	153,471	3,600	26,288	0
	Subtotal	154,000	153,471	3,600	0	0
CAPITAL IMPROVEMENT						
01-552-550-30	Sidewalk Improvements	0	14,499	5,000	15,908	0
	Subtotal	0	14,499	5,000	15,908	0
Total Budget		291,153	249,728	79,281	82,398	40,742

GENERAL FUND/PUBLIC SAFETY DEPARTMENT

Account #		2015 Budget	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
PERSONNEL						
01-557-522-00	Salaries--Police Officers	360,000	352,107	342,809	417,782	309,785
01-557-522-00	Salaries--Dispatch & Clerk				0	34,580
01-557-522-00	Grant Overtime					35,000
01-557-522-00	Differential Pay--Officers and Dispatch	0	0		0	21,900
01-557-522-10	Emp. Merit Bonus		707		987	1,038
01-557-523-20	FICA/Medicare (admin only)	9,600	10,463	8,839	8,930	7,975
01-557-523-30	Admin Pension				787	800
01-557-523-40	Health Insurance	32,000	46,110	50,558	44,344	57,553
01-557-523-80	FPPA	25,000	3,080	3,645	3,433	3,098
01-557-523-90	Pension	0	19,021	22,433	21,135	27,025
01-557-526-00	Other Benefits	7,500	11,191	3,501	22,797	7,232
01-557-526-10	Required Healthcare	0	1,069	1,100	0	500
01-557-526-20	Unemployment				1,258	1,260
	Subtotal	434,100	443,748	432,885	521,453	506,486
OPERATING EXPENSES						
01-557-535-10	Training Expenses	3,000	299	5,000	2,847	3500
01-557-535-30	Travel Expenses	5,000	2,423	8,000	6,311	5500
01-557-535-40	Tuition Assistance					7000
01-557-579-10	Equipment, Supplies, Tools	500	472	650	1,417	0
01-557-579-20	Supplies		65	0	1,334	750
01-557-587-10	Fuel&Oil	13,000	7,373	18,000	7,938	7500
01-557-587-30	Vehicle Purchase	2,000	79,638	18,357	17,702	30000
01-557-587-40	Vehicle Maintenance				103	6500
01-557-588-10	Radio Maintenance and Repairs	500	881	1,200	1,163	6800
01-557-588-30	Misc Equipment/Video/Radar/Software	6,803	4,614	6,000	3,689	14500
01-557-594-01	Court Costs	0	0	150	0	75
01-557-594-02	Prisoner Care/Drug & Alc Test	0	32	50	0	0
01-557-594-03	Case Expense		0		314	400
01-557-594-10	Firearms/Ammunition	600	345	4,000	1,319	7,000
01-557-595-00	Uniforms	2,500	5,660	4,200	6,477	2,000
01-557-595-10	Membership and Dues				150	150
01-557-596-00	Miscellaneous Expenses	500	10,166	1,450	388	750
01-557-596-10	Police Surcharge	0	21	0		0
01-557-596-20	Drug Intradiction	5,000	0	0	0	5,000
01-557-596-30	Bank Charges		30	0	0	0
01-557-596-40	Community Relationship Expense		0	650	806	250
01-557-597-10	Investigation Contingency	100	30	100	111	500
01-557-597-20	Police Charitable Donations		200	0	200	200
01-557-598-00	Reverse 911 System				5,400	5,000
01-557-598-10	Police Impound Fencing					20,000
	Subtotal	39,503	112,250	67,807	57,669	123,375
					Utility allocation	188,958.41
TOTAL POLICE BUDGET		473,603	555,998	500,692	579,122	440,903

GENERAL FUND/MUNICIPAL COURT

Account #		2015 Budget	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
PERSONNEL						
01-558-522-00	Salaries	20,500	21,728	21,976	15,437	16,851
01-558-522-10	Emp Merit Bonus		133		14	14
01-558-523-20	FICA/Medicare	900	1,672	1,681	1,160	1,289
01-558-523-30	Pension	300	0	659	165	180
01-558-523-40	Health Insurance	0	1,654	1,721	892	984
01-558-526-00	Other Benefits	150	464	103	126	137
01-558-526-20	Unemployment				53	53
	Subtotal	21,850	25,652	26,140	17,846	19,455
OPERATING COSTS						
01-558-535-10	Training Expenses	500	258	500	771	1,000
01-558-535-30	Travel Expenses	0	478	700	1,400	1,800
01-558-594-02	Prisoner Costs	300	0	300	0	300
	Subtotal	800	735	1,500	2,171	3,100
CONTRACTUAL						
01-558-538-10	Court Appointed Counsel	250	0	250	683	250
01-558-538-20	Counseling	250	0	250	0	250
01-558-538-30	Town Prosecutor	0	0	250	0	250
01-558-555-00	Miscellaneous Expenses	250	0	250	82	250
	Subtotal	750	0	1,000	765	1,000
TOTAL COURTS BUDGET		23,400	26,387	28,640	20,781	23,555

BUILDING/PLANNING DEPARTMENT

Account	2015 Budget	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
PERSONNEL					
01-559-522-00 Salaries	12,000	5,852	12,500	4,704	7,800
01-559-522-10 Employee Merit Bonus				16	16
01-559-523-20 Employers Share/FICA/Medicare	700	448	956	404	597
01-559-523-30 Pension	0	0	0	0	0
01-559-523-40 Health Insurance				537	1,475
01-559-526-00 Other Employee Benefits	0	0	0	10	14
01-559-526-20 Unemployment				25	25
Subtotal	12,700	6,300	13,456	5,695	9,902
COMMODITIES					
01-559-542-20 Postage	25	121	300	30	300
01-559-543-00 Investigation Expense		0		62	100
01-559-548-20 Training/Travel/Dues	250	0	250	482	500
01-559-542-30 Copy Expense				1,126	
01-559-587-10 Fuel/Oil/Mileage	0	389	800	1,114	1,500
Subtotal	275	510	1,350	2,813	2,400
TOTAL BUILDING/PLNG BUDGET	12,975	6,810	14,806	8,508	12,302

GENERAL FUND/STREETS - PARKS DEPARTMENT

Account #		2015 Budget	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
PERSONNEL						
01-561-522-00	Salaries	33,776	86,790	83,292	88,486	91,350
01-561-522-10	Employee Merit Bonus	0	235	0	224	224
01-561-523-20	FICA/Medicare	2,625	5,968	6,372	6,109	6,988
01-561-523-30	Pension	920	7	2,499	2,005	1,979
01-561-523-40	Health Insurance	15,550	15,851	13,280	12,808	14,199
01-561-526-00	Other Employee Benefits	1,800	4,297	4,950	5,093	4,000
01-561-526-10	Required health care		318	1,100	0	325
01-561-526-20	Unemployment				287	287
	Subtotal	54,671	113,466	111,493	115,013	119,066
OPERATING EXPENSES						
01-561-535-10	Training Expenses	0	100	1,000	130	1,800
01-561-535-30	Travel Expenses	0	706	1,000	806	1,500
01-561-587-30	Vehicle Maintenance/Repair	3,000	3,396	3,500	2,436	1,000
01-561-595-00	Uniforms	500	1,000	1,250	1,560	2,500
01-561-598-00	Animal Control	6,500	8,000	12,000	12,163	12,500
01-561-599-00	Summer Entertainment in the Park					5,000
01-561-619-00	Safety Equipment	500	0	500	0	500
01-561-623-00	Shop Maintenance/Repair	0	0	0	0	0
01-561-624-30	Culverts/Signage	0	1,627	0	844	0
01-561-624-40	Gravel/Asphalt	0	15,770	0	0	0
01-561-624-50	Park Maintenance/Repair	11,000	23,467	26,000	11,430	6,500
01-561-627-10	Fuel&Oil	2,250	4,587	5,000	4,295	4,500
01-561-940-00	Tools/Supplies	1,200	4,442	4,600	7,075	1,200
01-561-950-00	Miscellaneous Expenses	500	21,718	150	55	100
	Subtotal	25,450	84,812	55,000	40,794	37,100
CAPITAL IMPROVEMENTS						
01-561-779-00	Town Park Improvement	10,000	181,749	67,512	311,211	3,000
01-561-780-00	Tennis Court Improvement	0	431	0	0	0
01-561-781-10	Town Hall Improvements	2,500	0	0	0	0
01-561-781-30	Trees, shrubs, flowers					1,200
01-561-782-00	Contingency	0	0	1,000	0	0
	Subtotal	12,500	182,180	68,512	311,211	4,200
					Utility Allocation	64,146
TOTAL STREETS BUDGET		92,621	380,458	235,005	467,017	96,219

GENERAL FUND/SANITATION

Account #		2015 Budget	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
PERSONNEL						
01-565-522-00	Salaries		5,740	15,000	15,650	19,380
01-565-522-10	Employee Merit Bonus				7	61
01-565-523-20	Employers Share/FICA/Medicare		439	975	1,567	1,483
01-565-523-30	Health Insurance		0	2,193	2,065	3,032
01-565-523-40	Pension		0	0	1,025	581
01-565-526-00	Other Employee Benefits		323	2,250	241	40
01-565-526-20	Unemployment				61	61
	Subtotal		6,503	20,418	20,616	24,637
OPERATING EXPENSES						
01-565-723-00	Wastewater Testing		5,000	18,000	15,000	15,000
	Subtotal	0	5,000	18,000	15,000	15,000
	TOTAL SANITATION BUDGET	0	11,503	38,418	35,616	39,637

STREET IMPROVEMENT FUND

Account #		2015 Budget	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
SI REVENUES						
07-412-000-00	SI Sales Tax Revenues	157,000	123,104	115,000	113,811	105,000
07-445-000-00	Other Revenues	300	0	0	0	0
07-446-000-00	Interest Income		281	275	282	280
	Revenue Subtotal	157,300	123,385	115,275	114,092	105,280
SI EXPENSES						
07-552-624-40	Gravel/Asphalt	2,000	0	16,000	20,126	20,000
07-552-772-10	Road Maintenance - Projects	70,000	49,979	75,000	58,981	30,000
07-552-772-20	Bridge Maintenance-Projects	0	0	35,000	725	0
07-552-557-00	Miscellaneous	1,000	153	0	0	0
07-561-535-10	Training Expenses	3,000	0	0	0	0
07-561-625-00	Operational Supplies				2,712	17,000
07-561-627-10	Fuel&Oil	2,250	0	0	0	0
07-561-624-30	Culverts/Signage	3,000	0	1,000	1,015	3,000
07-561-625-00	Street Signs	0	0	0	2,750	0
	Expense Subtotal	79,250	50,132	111,000	86,309	50,000
PERSONNEL						
07.561.522.00	Salaries	33,776	0	0	0	0
07.561.523.20	FICA/Medicare	2,625	0	0	0	0
07.561.523.30	Pension	920	0	0	0	0
07.561.523.40	Health Insurance	7,770	0	0	0	0
07-552-526-00	Other Employee Benefits	0	0	0	0	0
	Subtotal	45,091	0	0	0	0
	SI EXCESS (DEFICIT)	32,959	73,253	4,275	27,783	55,280
	Transfers In/Out	0	0	0	0	0
SIF BEGINNING FUND BALANCE						
		375,400	375,400	448,653	448,653	476,437
SIF ENDING FUND BALANCE						
		408,359	448,653	452,928	476,437	531,717

CONSERVATION TRUST FUND

Account #		2015 Budget	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
CTF REVENUES						
05-417-000-00	CTF Revenues	23,750	21,303	22,373	24,417	22,000
05-445-000-00	Other Revenues/Interest income	1,500	179	125	527	450
	Revenue Subtotal	25,250	21,482	22,498	24,944	22,450
CTF EXPENSES						
05-552-675-10	GOCO Match Funding			27,500		
05-552-772-20	CTF Projects	0	156,529		20,000	6,400
	Expense Subtotal	0	156,529	27,500	20,000	6,400
	CTF EXCESS (DEFICIT)	25,250	-135,047	-5,002	4,944	16,050
	Transfers In/Out	0	0	0	0	0
	CTF BEGINNING FUND BALANCE	135,048	135,048	1	1	4,945
	CTF ENDING FUND BALANCE	160,298	1	-5,001	4,945	20,995

UTILITY FUND/LIGHT & POWER

PERSONNEL

Account #		2015 Budget	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
10-552-522-00	Salaries	69,050	114,454	120,842	150,890	151,542
10-552-522-10	Employee Merit Bonus	0	345	0	392	389
10-552-523-20	FICA/Medicare	5,500	8,779	9,244	11,036	11,593
10-552-523-30	Pension	2,400	0	3,625	2,925	4,546
10-552-523-40	Health Insurance	14,000	20,337	23,920	22,728	28,076
10-552-526-00	Other Benefits	2,500	4,116	1,208	2,462	1,800
10-552-526-10	Required health care		1,155	1,200	100	200
10-552-526-20	Unemployment				924	500
	Subtotal	93,450	149,186	160,039	191,457	198,147

OPERATING EXPENSES

10-550-300-01	Electric Power Purchases	1,200,000	1,087,928	1,187,042	1,133,341	1,100,000
10-550-300-02	Electric Power Transmission				0	3,000
10-550-800-00	Sales Tax	46,000	52,085	15,000	107,555	60,000
10-552-526-05	Television		971	1,000	1,064	975
10-552-527-00	Utility Comm Compensation		1,017	1,000	600	1,000
10-552-535-10	Training Expenses	4,000	2,400	4,000	4,666	5,000
10-552-535-20	Travel Expenses	2,000	0	2,000	1,114	2,000
10-552-537-00	Engineering/Professional Services	30,000	100	11,000	100	0
10-552-557-00	Misc. Expenses	1,000	1,468	2,000	4,001	4,000
10-552-557-40	Loss on Buildings		8,096			
10-552-587-00	Vehicle Purchase	0	0	177,192	188,000	20,000
10-552-587-30	Vehicle Maintenance	5,000	2,791	4,000	2,893	2,500
10-552-587-40	Lease Purchase Program	6,750	1,800	0	0	0
10-552-595-00	Uniforms	2,500	2,366	2,500	2,667	2,500
10-552-627-10	Fuel&Oil	2,500	3,305	4,000	1,112	4,000
10-552-675-00	Tools/Equipment/Supplies	10,000	23,794	10,000	14,743	20,000
10-552-676-00	Shop/Facility Maintenance	9,000	12,999	14,000	10,777	12,000
10-552-677-00	Electrical Equipment Maintenance	50,000	6,556	9,000	2,739	5,000
10-552-679-00	Safety Equipment	10,000	0	4,500	0	2,500
10-552-777-00	Transformer Replacement/Disposal	20,000	11,670	8,000	9,625	20,000
10-552-776-00	Meter Repairs/Replacement	0	0	3,500	0	0
10-575-778-50	Depreciation		44,501		44,500	
	Subtotal	1,398,750	1,263,847	1,459,734	1,529,496	1,264,475

CAPITAL IMPROVEMENTS

10-552-772-00	Contingency	13,336	0	20,000	0	20,000
10-552-779-00	System Capital Improvements	150,000	1,319	75,000	149,955	300,000
10-552-772-10	Meter Replacement Project	5,000	0	0		
10-552-772-20	Street Lights	0	0	12,000	11,101	12,000
10-552-772-30	Substation Loan Payment	20,000	0	0	0	0
	Subtotal	188,336	1,319	107,000	161,056	332,000

UTILITY ADMIN/OVERHEAD FUNDS

10-552-800-00	Light and Power Utility Admin Fees	350,000	350,000	350,000	350,000	258,298
10-552-810-00	Light and Power Utility OH Fees	0	22,000	0	0	0
10-552-820-00	Franchise Fees	0	0	0	0	90,388
	Subtotal	350,000	372,000	350,000	350,000	348,686

TOTAL LIGHT & POWER BUDGET	2,030,536	1,786,351	2,076,773	2,232,010	2,143,308
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UTILITY FUND/NATURAL GAS

Account #		2015 Budget	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
PERSONNEL						
11-552-522-00	Salaries	67,300	132,140	144,311	154,233	154,355
11-552-522-10	Employee Merit Bonus	0	358	0	406	404
11-552-523-20	FICA/Medicare	12,000	10,133	11,040	11,830	11,808
11-552-523-30	Pension	2,500	0	4,329	3,548	4,631
11-552-523-40	Health Insurance	20,000	24,512	27,937	24,420	28,735
11-552-526-00	Other Benefits	2,000	4,702	1,443	2,733	2,000
11-552-526-10	Required Healthcare		609	700	0	700
11-552-526-20	Unemployment				942	470
	Subtotal	103,800	172,453	189,760	198,112	202,633
OPERATING EXPENSES						
11-550-300-00	Gas Purchases	585,000	778,849	500,000	531,700	600,000
11-550-300-02	Gas Transmission Expense	45,000	0	47,750	0	0
11-550-800-00	Sales Tax	12,500	67,080	15,000	52,241	58,952
11-552-527-00	Utility Comm Compensation		950	1,000	600	1,000
11-552-527-10	Fuel&Oil	3,000	2,262	3,000	381	3,000
11-552-535-10	Training Expenses	2,000	278	2,000	427	2,000
11-552-535-20	Travel Expenses	1,500	766	1,500	944	1,500
11-552-537-00	Engineering/Professional Services	15,000	-10,829	20,000	1,365	1,500
11-552-556-00	Miscellaneous Expense	500	149	500	1,908	4,000
11-552-556-10	Pipe and Plumbing Supplies/Rolling Sto	10,000	0	7,500	0	7,500
11-552-556-20	Vehicle Purchase	6,750	0	0	0	20,000
11-552-587-30	Vehicle Maintenance	2,000	13	2,000	214	2,000
11-552-595-00	Uniforms	1,500	0	1,500	1,270	1,500
11-552-675-00	Tools/Equipment/Supplies	5,000	9,585	5,000	1,756	2,000
11-552-676-00	Shop/Facility Maintenance	4,000	5,621	7,000	5,841	7,500
11-552-679-00	Safety Equipment	4,000	0	3,500	0	3,500
11-565-682-00	Depreciation		11,517		11,500	
11-552-731-00	Pipeline/Valving/Distribution Expenses	20,000	0	15,000	0	12,500
11-552-731-10	Cathodic Protection Expenses	6,000	0	5,000	0	5,000
11-552-731-20	Repair of Leaks	2,000	0	2,000	0	2,000
11-552-776-00	Meter Expenses	5,000	1,790	3,500	0	3,500
	Subtotal	730,750	868,031	642,750	610,146	738,952
CAPITAL IMPROVEMENTS						
11-552-772-00	Contingency	5,000	0	5,000	0	5,000
11-552-772-10	Gas Valve/Meter replacement Project	50,000	0	30,000	0	50,000
11-552-779-00	System Capital Improvements	20,000	0	20,000	0	20,000
	Subtotal	75,000	0	55,000	0	
UTILITY ADMIN/OVERHEAD FUNDS						
11-552-800-00	Natural Gas Utility Admin Fees	180,000	180,000	180,000	180,000	258,298
11-552-810-00	Natural Gas Utility OH Fees	0	22,000	0	0	0
11-552-820-00	Natural Gas Franchise Fee					56,460
	Subtotal	180,000	202,000	180,000	180,000	258,298
TOTAL NATURAL GAS BUDGET		1,089,550	1,242,484	1,067,510	988,258	1,199,883

UTILITY FUND/WATER

Account #		2015 Budget	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
PERSONNEL						
12-552-522-00	Salaries	67,300	90,944	102,874	131,267	153,649
12-552-522-10	Employee Merit Bonus	0	182	0	483	427
12-552-523-20	Employer-FICA/Medicare		6,971	7,870	9,869	11,754
12-552-523-30	Pension	4,573	0	3,086	813	4,609
12-552-523-40	Health Insurance	26,600	17,600	14,494	28,355	28,089
12-552-526-00	Other Benefits	2,217	3,945	1,029	2,299	1,500
12-552-526-10	Required Health Care		192	200	0	200
12-552-526-20	Unemployment				936	470
	Subtotal	98,473	119,834	129,553	173,086	200,229
OPERATING EXPENSES						
12-552-527-00	Utility Comm Compensation		933	1,000	616	1,000
12-552-535-10	Training Expenses	3,500	480	3,500	1,228	3,500
12-552-535-20	Travel Expenses	1,800	2,202	2,500	875	2,500
12-552-537-00	Engineering/Professional Services	2,500	35,793	50,000	17,032	20,000
12-552-553-10	Water Assessments	4,500	1,500	4,500	2,791	4,500
12-552-557-00	Miscellaneous Expenses	0	1,286	500	1,204	2,000
12-552-587-30	Vehicle Maintenance	2,000	54	2,000	12	2,000
12-552-595-00	Uniforms	1,500	500	1,000	941	1,500
12-552-627-10	Fuel&Oil	6,000	1,511	3,000	140	2,000
12-552-675-00	Tools/Equipment	2,500	7,985	2,000	10,755	15,000
12-552-676-00	Shop/Facility Maintenance	1,336	10,624	2,000	17,122	13,000
12-552-679-00	Safety Equipment	2,500	795	2,000	0	2,000
12-552-723-00	Water Treatment/Testing	7,500	4,435	5,000	11,598	9,500
12-552-731-00	Pipeline/Valving/Distribution Expenses	3,000	11,160	3,000	5,716	2,500
12-552-731-20	Repair of Leaks	1,000	0	1,000	3,431	6,000
12-552-731-30	Fire Hydrants Repair and Replacement		0	7,500	7,223	5,000
12-552-776-00	Meter Expenses-Commercial		-15,520	40,000	150	500
12-552-776-10	Pump Maintenance/Repairs	5,000	1,690	5,000	9,673	5,000
	Subtotal	44,636	64,496	134,500	89,891	96,500
CAPITAL IMPROVEMENTS						
12-187-000-00	Construction in Progress (Water Tank)		39,366			
12-552-772-00	Contingency	5,000	0	5,000	0	5,000
12-552-772-20	Water Tank Replacement Project	0	-14,940	30,000	27,112	1,343,000
12-552-772-30	Water Equipment Replacement	5,000	0	5,000	0	5,000
12-552-772-40	Water System Improvements	1,800,000	7,023	10,000	1,288	10,000
	Subtotal	1,810,000	31,449	50,000	28,400	1,363,000
UTILITY ADMIN/OVERHEAD FUNDS						
12-552-800-00	Water Utility Admin Fees	75000	75000	75,000	75,000	0
12-552-810-00	Water Utility OH Fees	0	22000	0	0	0
12-552-820-00	Franchise Fee					18,793
	Subtotal	75,000	97,000	75,000	75,000	18,793
TOTAL WATER BUDGET		2,028,109	312,779	389,053	366,377	1,678,521

RESOLUTION NO 120616-3

A RESOLUTION ADOPTING A BUDGET AND APPROPRIATING SUMS OF MONEY FOR THE TOWN OF CENTER, COLORADO, FOR THE CALENDAR YEAR BEGINNING JANUARY 1, 2017 AND ENDING DECEMBER 31, 2017.

WHEREAS, the Town Administrator, Joan Mobley has submitted a proposed budget to this governing body; and

WHEREAS, upon public notice, said proposed budget is open for public inspection and said notice advises that the proposed budget would be taken into consideration at the Regular Meeting of the Town Board of Trustees of the Town of Center, Colorado on December 6, 2016.

NOW THEREFORE, be it hereby resolved that the 2017 Budget for the Town of Center, as submitted, and herein summarized by Fund, is approved and adopted.

I. The estimated revenues for each fund are:

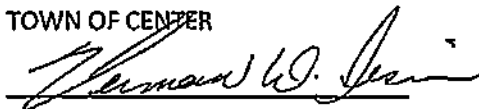
General Fund	\$ 815,328
Light & Power Fund	\$1,807,750
Gas Fund	\$1,129,200
Water Fund	\$1,675,850
Conservation Trust Fund	\$ 22,000
Street Improvement Fund	\$ 105,280

II. The following sums are hereby appropriated for each fund:

General Fund	\$ 652,689
Light & Power Fund	\$2,143,166
Gas Fund	\$1,195,752
Water Fund	\$1,678,521
Conservation Trust Fund	\$ 6,400
Street Improvement Fund	\$ 70,000

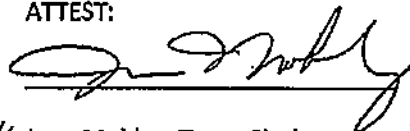
DONE and SIGNED this 6th day of December, 2016

TOWN OF CENTER



Herman Sisneros, Mayor

ATTEST:



Joan Mobley, Town Clerk



ORDINANCE NO. 120616-1

AN ORDINANCE LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2017 TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE TOWN OF CENTER, COLORADO, FOR THE 2017 BUDGET YEAR.

WHEREAS, the Board of Trustees of the Town of Center is preparing an annual budget in accordance with the Local Government Budget Law, and;

WHEREAS, the amount of money necessary to balance the budget for the general operating expenses is \$652,689, and;

WHEREAS, the 2016 valuation for assessment for the Town of Center, as certified by the County Assessor of Saguache County, Colorado, is \$5,486,280, and;

WHEREAS, the 2016 valuation for assessment for the Town of Center, as certified by the County Assessor of Rio Grande County, Colorado, is \$4,073,700.

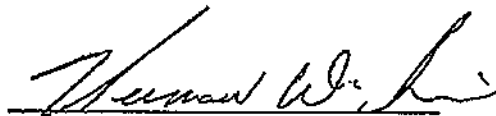
NOW, THEREFORE, BE IT ORDAINED by the Board of Trustees of the Town of Center, Colorado:

Section 1: That for the purpose of meeting all general operating expenses of the Town of Center during the 2017 budget year, there is hereby levied a tax of 19.470 mills upon each dollar of the total valuation for assessment of all taxable property within the Town for the year 2017.

Section 2: That the Town Clerk is hereby authorized and directed to certify immediately to the County Commissioners of Saguache County, Colorado, and to the County Commissioners of Rio Grande County, Colorado, the mill levy for the Town of Center as herein determined and set.

ADOPTED this 6th day of December, 2016.

TOWN OF CENTER



Herman Sisneros, Mayor

ATTEST:



Joan Mobley, Town Clerk



ORDINANCE NO 120616-2

AN ORDINANCE APPROPRIATING SUMS OF MONEY TO VARIOUS FUNDS AND SPENDING AGENCIES, IN THE AMOUNTS AND FOR THE PURPOSES AS SET FORTH BELOW, FOR THE TOWN OF CENTER, COLORADO, FOR THE 2017 BUDGET YEAR.

WHEREAS, the Town of Center has adopted the 2017 annual budget in accordance with the Local Government Budget Law on December 6th, 2016 and;

WHEREAS, the Town of Center has made provisions therein for revenues in an amount equal to or greater than the proposed expenditures as set forth in said budget; and;

WHEREAS, it is not only required by law but also necessary to appropriate the revenues provided in the budget to and for the purposes described below, so as not to impair the operations of the Town.

NOW, THEREFORE, BE IT ORDAINED by the Board of Trustees of the Town of Center, Colorado:

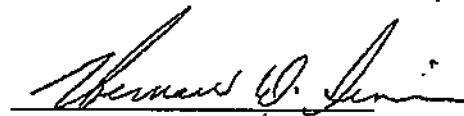
Section 1. That the following sums are hereby appropriated from revenue of each fund, to each fund, for the purposes stated:

General Fund	\$ 652,689
Light and Power Fund	\$2,143,166
Gas Fund	\$1,195,752
Water Fund	\$1,678,521
Conservation Trust Fund	\$ 6,400
Street Improvement Fund	<u>\$ 70,000</u>
TOTAL:	\$5,746,528

ADOPTED this 6th day of December, 2016

TOWN OF CENTER

ATTEST:



Herman Sisneros, Mayor



Joan Mobley, Town Clerk



FINAL CERTIFICATION OF VALUATION BY COUNTY ASSESSORNAME OF JURISDICTION Town of Center NEW DISTRICT () YES(X) NO
IN RIO GRANDE COUNTY, COLORADO ON December 1, 2016**USE FOR STATUTORY PROPERTY TAX REVENUE LIMIT CALCULATION (5.5% LIMIT) ONLY**

In accordance with 39-5-121(2)(a) and 39-5-128(1), C.R.S., and no later than August 25, the assessor certifies the total valuation for assessment for the taxable year 2016:

Previous year's net total taxable assessed valuation: A.\$ 4,111,341

Current year's gross total taxable assessed valuation*: B.\$ 4,073,700

Less TIF district increment, if any: C.\$ 0

Current year's net total taxable assessed valuation: D.\$ 4,073,700

New construction: E.\$ 0

Increased production of producing mines: F.\$ 0

Annexations/Inclusions: G.\$ 9,680

Previously exempt federal property: H.\$ 0

New primary oil or gas production from
any oil and gas leasehold or land (29-1-301(1)(b)C.R.S.): I.\$ 0

Taxes collected last year on omitted property as of August 1(29-1-301(1)(a)C.R.S.): J.\$ 0

Taxes abated and refunded as of August 1(29-1-301(1)(a) and 39-10-114(1)(a)(I)(B) C.R.S.): K.\$ 0

*This value reflects personal property exemptions IF enacted by the jurisdiction as authorized by Article X, Section 20(8)(b), Colorado Constitution.
New construction is defined as: Taxable real property structures and the personal property connected with the structure.
Jurisdiction must submit respective certifications (forms DLG 52 & 52A) to the Division of Local Government in order for the values to be treated as growth in the limit calculation.
Jurisdiction must apply (form DLG 52B) to the Division of Local Government before the value can be treated as growth in the limit calculation.

USE FOR "TABOR LOCAL GROWTH" CALCULATION ONLY

In accordance with the provisions of and Article X, Section 20, Colorado Constitution and 39-5-121(2)(b), C.R.S., the assessor certifies the total actual valuation for the taxable year 2016:

Current year's total actual value of all real property: L.\$ 15,013,347

ADDITIONS TO TAXABLE REAL PROPERTY:

Construction of taxable real property improvements: M.\$ 0

Increased mining production: N.\$ 0

Annexations/Inclusions: O.\$ 33,381

Previously exempt property: P.\$ 0

Oil or gas production from a new well: Q.\$ 0

Taxable real property omitted from previous year's tax warrant: R.\$ 0
(If land and/or a structure is picked up as omitted property for multiple years, only the most current year's actual value can be reported as omitted property.)

DELETIONS FROM TAXABLE REAL PROPERTY:

Destruction of taxable real property improvements: S.\$ 0

Disconnection/Exclusion: T.\$ 0

Previous taxable property: U.\$ 0

*This includes the actual value of all taxable real property plus the actual value of religious, private schools, and charitable real property.
Construction is defined as newly constructed taxable real property structures.
Includes production from new mines and increases in production of existing producing mines.

USE FOR SCHOOL DISTRICTS ONLY

In accordance with 39-5-128(1), C.R.S., and no later than August 25, the assessor certifies to school districts:

Total actual value of all taxable property: V.\$ 14,435,758**NOTE: ALL LEVIES MUST BE CERTIFIED to the COUNTY COMMISSIONERS NO LATER THAN DECEMBER 15.**



Town Of Center

P.O. Box 400 • 294 South Worth • Center, CO 81125 • 719-754-3497(Phone) • 719-754-3379(Fax)

CERTIFICATION OF TAX LEVIES

2017

TO: Board of County Commissioners of Rio Grande County, Colorado

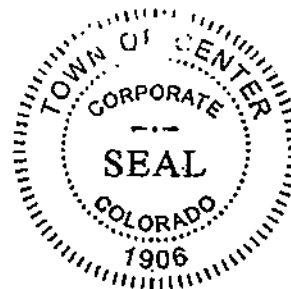
This is to certify that the tax levy to be assessed by you upon all property within the limits of the Town of Center located in Rio Grande County based on a total assessed valuation of \$4,073,700.00 for the year 2016, as is determined and fixed by the Board of Trustees of the Town of Center, Colorado on December 6, 2016, is:

General Operating Expenses: 19.470 Mills \$79,314.90

You are hereby authorized and directed to extend said levy upon your tax list.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the Town of Center, Colorado, this 7th Day of December, 2016.


Joan Mobley, Town Clerk
Town of Center, Colorado



AMENDED CERTIFICATION OF VALUES

Name of Jurisdiction: TOWN OF CENTER

New District:

USE FOR STATUTORY PROPERTY TAX REVENUE LIMIT CALCULATIONS (5.5% LIMIT) ONLY

In accordance with 39-5-121(2)(a) and 39-5-128(1), C.R.S. The total Assessed Valuations for taxable year 2016
In Saguache County County On 12/05/2016 Are:

Previous Year's Net Total Assessed Valuation:	\$5,254,816
Current Year's Gross Total Assessed Valuation:	\$5,486,280
(-) Less TIF district increment, if any:	\$0
Current Year's Net Total Assessed Valuation:	\$5,486,280
New Construction*:	\$0
Increased Production of Producing Mines**:	\$0
ANNEXATIONS/INCLUSIONS:	\$0
Previously Exempt Federal Property**:	\$0
New Primary Oil or Gas production from any Oil and Gas leasehold or land (29-1-301(1)(b) C.R.S.)***:	\$0
Taxes Received last year on omitted property as of August 1 (29-1-301(1)(a) C.R.S.) Includes all revenue collected on valuation not previously certified.	\$3,387.92
Taxes Abated or Refunded as of August 1 (39-10-114(1)(a)(I)(B) C.R.S.):	\$4,415.62

This value reflects personal property exemptions IF enacted by the jurisdiction as authorized by Art. X, Sec. 20(8)(b), Colo. Constitution

* New Construction is defined as: Taxable real property structures and the personal property connected with the structure.

** Jurisdiction must submit a certification to the Division of Local Government in order for a value to be accrued (DLG52 & 52A)

*** Jurisdiction must submit an application to the Division of Local Government in order for a value to be accrued. (DLG 52B)

USE FOR 'TABOR' LOCAL GROWTH CALCULATIONS ONLY

In accordance with the Art. X, Sec. 20, Colorado Constitution and 39-5-121(2)(b), C.R.S. The Actual Valuations for the taxable year 2016
In Saguache County County On 12/05/2016 Are:

Current Year's Total Actual Value of All Real Property*:	\$39,960,248
ADDITIONS TO TAXABLE REAL PROPERTY:	
Construction of taxable real property improvements**:	\$0
ANNEXATIONS/INCLUSIONS:	\$0
Increased Mining Production***:	\$0
Previously exempt property:	\$0
Oil or Gas production from a new well:	\$0
Taxable real property omitted from the previous year's tax warrant. (Only the most current year value can be reported):	\$0
DELETIONS FROM TAXABLE REAL PROPERTY IMPROVEMENTS:	\$0
Destruction of taxable property improvements.	
Disconnections/Exclusions:	\$0
Previously Taxable Property:	\$0

* This includes the actual value of all taxable real property plus the actual value of religious, private schools, and charitable real property.

** Construction is defined as newly constructed taxable real property structures.

*** Includes production from a new mine and increase in production of a producing mine.

NOTE: All levies must be certified to the Board of County Commissioners no later than December 15/2016 .



Town Of Center

P.O. Box 400 • 294 South Worth • Center, CO 81125 • 719.754.3497(Phone) • 719.754.3379(Fax)

CERTIFICATION OF TAX LEVIES

2017

TO: Board of County Commissioners of Saguache County, Colorado

This is to certify that the tax levy to be assessed by you upon all property within the limits of the Town of Center located in Saguache County based on a total assessed valuation of \$5,486,280.00 for the year 2016, as is determined and fixed by the Board of Trustees of the Town of Center, Colorado on December 6, 2016, is:

General Operating Expenses: 19.470 Mills \$103,396.00

You are hereby authorized and directed to extend said levy upon your tax list.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the Town of Center, Colorado, this 7th Day of December, 2016.

Joan Mobley, Town Clerk
Town of Center, Colorado





COLORADO

Department of
Local Affairs

LOCAL GOVERNMENT BUDGET CALENDAR

The budget calendar is a general listing of the deadlines for the budget, for an audit and for the property tax certification process. Some deadlines are not statutory, but reflect good budgeting practices. For details on the applicable statutes listed below, please refer to the most current Colorado Revised Statutes ("C.R.S.")

DATE	EVENT / ACTIVITY
1-Jan	Start of Fiscal Year; begin planning for the budget of the next year.
10-Jan	Deadline for assessor to deliver tax warrant to county treasurer (C.R.S 39-5-129.)
31-Jan	A certified copy of the adopted budget must be filed with the Division. (C.R.S 29-1-113(1)). - If a budget is not filed, the county treasurer may be authorized to withhold the local government's tax revenues. -
10-Feb	The Division sends notification to local governments whose budgets have not been filed with the Division.
1-Mar	The U.S. Bureau of Labor Statistics releases the Consumer Price Index (the "CPI") for the Denver/Boulder area. This annual percent change is used with "local growth" to calculate "fiscal year spending" and property tax revenue limitations of TABOR. (Article X, Sec. 20, Colo. Const.)
15-Mar	The Division will authorize the county treasurer to withhold tax revenues until a certified copy of the budget is filed with the Division.
31-Mar	Deadline to request exemption from audit. (C.R.S 29-1-604(3)) Contact the Local Government Audit Division, Office of the State Auditor, (303) 869-2800. The Division notifies local governments of its determination that the entity has exceeded the statutory property tax revenue limit (the "5.5%" limit).
30-Jun	Deadline for auditor to submit audit report to local government governing body. (C.R.S 29-1-606(a)(1))
31-Jul	Deadline for submitting annual audit report to the Office of the State Auditor. (C.R.S 29-1-606(3)) Deadline for request for extension of audit. (C.R.S 29-1-606(4)) - If an audit is required but has not been filed, the county treasurer may be authorized to withhold the local government's tax revenue -
25-Aug	Assessors certify to all taxing entities and to the Division of Local Government the total new assessed and actual values (for real and personal property) used to compute the statutory and TABOR property tax revenue limits. (C.R.S 39-5-121 (2)(b) and 39-5-128.) If applicable, upon receipt of the Certification of Valuation, submit to the Division certifications of service impact from increased mining production and/or from increased valuation due to previously exempt federal property which has become taxable. Certifications of impact are required if the value is to be excluded from the tax revenue limit. If applicable, apply to the Division for authorization to exclude from the limit the assessed valuation attributed to new primary oil or gas production from any producing land or leaseholds.
15-Oct	Budget officer must submit proposed budget to the governing body. (C.R.S. 29-1-105) Governing body must publish "Notice of Budget" upon receiving proposed budget. (C.R.S. 29-1-106(1))
1-Nov	Deadline for submitting applications to the Division for an increased levy pursuant to 29-1-302, C.R.S. and applications for exclusion of assessed valuation attributable to new primary oil or gas production from the 5.5% limit pursuant to (C.R.S. 29-1-301 (1)(b))
10-Dec	Assessors' changes in assessed valuation will be made only once by a single notification (re-certification) to the county commissioners or other body authorized by law to levy property tax, and to the DLG. (C.R.S. 39-1-111(5))
15-Dec	Deadline for certification of mill levy to county commissioners (C.R.S 39-5-128(1)). Local governments levying property tax must adopt their budgets before certifying the levy to the county. If the budget is not adopted by certification deadline, then 90 percent of the amounts appropriated in the current year for operations and maintenance expenses shall be deemed re-appropriated for the purposes specified in such last appropriation. (C.R.S. 29-1-108(2) and (3))
22-Dec	Deadline for county commissioners to levy taxes and to certify the levies to the assessor. (C.R.S. 39-1-111(1))
31-Dec	Local governments not levying a property tax must adopt the budget on or before this date; governing body must enact a resolution or ordinance to appropriate funds for the ensuing fiscal year. If the budget is not adopted by certification deadline, then 90 percent of the amounts appropriated in the current year for operations and maintenance expenses shall be deemed re-appropriated for the budget year. (C.R.S 29-1-108(4))

More information is available on our website – www.dola.colorado.gov/budgets

Use our **eFiling** system by visiting www.dola.colorado.gov/e-filing

GLOSSARY

ACTIVITY: A specific unit of work or service performed.

ADVANCE: A pay made prior to its due date or an increase in price.

APPROPRIATION: An authorization made by the Mayor and Town Board, which permits officials to incur obligations against and to make expenditures of governmental resources. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.

APPROVED BUDGET: The revenue and expenditure plan for the Town for the fiscal year as reviewed and given final approval by the Mayor and Town Board.

ASSESSED VALUATION: The taxable value placed upon property by the County Assessor as a basis for levying taxes, equal to a stipulated percentage of market value, as required by State statutes.

ASSETS: Property owned by the Town, which has monetary value.

BOND (Debt Instrument): A written promise to pay (debt) a specified sum of money (called principal or face value) at a specified future date (called the maturity date) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used for long-term debt to pay for specific capital expenditures.

BUDGET (Operating): A plan of financial operation embodying an estimate of proposed expenditures for a given period (typically a fiscal year) and the proposed means of financing them (revenue estimates). The term is also sometimes used to denote the officially approved expenditure ceilings under which the Town and its departments operate.

BUDGET CALENDAR: The schedule of key dates or milestones, which the Town follows in the preparation and adoption of the budget.

BUDGET DOCUMENTATION: The official written statement prepared by the Town Manager and supporting staff which presents the proposed budget to the Mayor and Town Board.

CAPITAL ASSETS: Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.

CAPITAL OUTLAY: Expenditures relating to the acquisition of land, buildings, permanent improvements, equipment, machinery and other fixed assets.

CAPITAL PROJECTS AND OR IMPROVEMENTS FUND: Used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds, special assessment funds, and trust funds).

CDBG: Community Development Block Grant. A funding program of the Federal Department of Housing and Urban Development for economic and community development projects and improvements to public and private property in eligible communities.

CONTINGENCY: A budgetary cash reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for within a specified fiscal year.

CONTRACTUAL SERVICES: Items of expenditure from services the Town receives from an internal service fund or an outside company. Utilities, rent, and postage are examples of contractual services as well as professional consultants such as planning firms.

CURRENT TAX COLLECTIONS: The County Treasurer functions as the collection agent for the Town and other taxing entities disbursing collected funds on a periodic basis within the year.

DEBT SERVICE FUNDS: Used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. The accounting for this group of funds is the modified accrual method.

DEFICIT: (1) The excess of an entity's liabilities over its assets (See Fund Balance). (2) The excess of expenditures or expenses over revenues during a single accounting period.

DEPRECIATION: (1) Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence. (2) That portion of the cost of a capital asset, which is charged as an expense during a particular period.

ENTERPRISE FUNDS: Used to account for the acquisition, operation and maintenance of governmental facilities and services, which is entirely or predominantly self-supporting by user charges. The significant characteristic of Enterprise Funds is that the accounting system must make it possible to show whether the activity is operated at a profit or loss, similar to comparable private enterprises and for which preparation of an income statement is desirable.

EXPENDITURES: Where accounts are kept on the accrual or modified accrual basis of accounting, the cost of goods received or services rendered whether cash payment have been made or not. Where accounts are kept on a cash basis, expenditures are recognized only when the cash payments for the above purposes are made.

FISCAL YEAR: The twelve-month period designated as the operating year for an entity. The fiscal year for the Town of Center is January 1 to December 31.

FULL FAITH AND CREDIT: A pledge of the taxing power of a government (Town) to repay debt obligations (typically used in reference to General Obligation Bonds or tax supported debt.)

FUND: Independent fiscal entity with a self-balancing set of accounts recording its revenue and expenditures.

FUND BALANCE: Excess of revenues and expenditures segregated by fund.

GAAP/GASB (Generally Accepted Accounting Principals/Governmental Accounting Standards Bureau: Accounting standards, revised periodically, to which both private and public organizations within the United States are expected to conform.

GENERAL FUND: The fund supported by taxes, fees, and other revenues that may be used for any lawful or statutory purpose.

GENERAL OBLIGATION BONDS: When the Town pledges its full faith and credit to the repayment of the bonds it issues, then those bonds are general obligation bonds. Sometimes the term is also used to refer to bonds, which are to be repaid from taxes and other general revenues.

INFRASTRUCTURE: The basic physical framework or foundation of the Town, referring to its buildings, roads, bridges, sidewalks, drains, water and sewer systems.

INTERNAL SERVICE FUNDS: Internal Service Funds are established to finance and account for services and/or commodities furnished by a designated program to other programs within the Town. Since the services and commodities are supplied exclusively to programs under the Town's jurisdiction, they are distinguishable from those services which are rendered to the public in general and which are accounted for in general, special revenue or enterprise funds.

INVESTMENT: Securities and real estate purchased and held for the production of income in the form of interest, dividends, rentals or base payments.

LIABILITY: Debt or other legal obligations arising out of transactions in the past, which must be liquidated, renewed, or refunded at some future date. (The terms do not include encumbrances.)

STREETS & ALLEYS FUND: Used to account for the financial activity of the streets and receives all street money paid to the Town by the County, State and other governmental agencies, accounts for all construction, maintenance, traffic services, and snow and ice control on all streets under the jurisdiction of the Town and classified as local.

LEVY: A taxation unit equal to a percentage of one dollar of tax obligation for every \$1,000 of assessed valuation of property. Example: \$12.088 for every \$1,000 of assessed valuation.

MILLAGE: The total tax obligation per \$1,000 of assessed valuation of property.

OPEB: Other post-employment benefits. Benefits owing and paid to employees who are leaving the employment of the Town.

PERSONAL SERVICES: Items of expenditures in the operating budget for salaries and wages paid for services performed by Town employees, as well as the incidental fringe benefit costs associated with Town employment.

PROPOSED BUDGET: The Town's revenue and expenditure plan for the fiscal year as prepared and recommended by the Town Manager and Departments for the Mayor and Town Board consideration.

REVENUE: The term designates an increase to a fund's assets which does not increase a liability, does not represent a repayment of an expenditure already made, does not represent a cancellation of certain liabilities, and does not represent an increase in contributed capital.

SPECIAL REVENUE FUNDS: Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes.

STATE EQUALIZED VALUATION (SEV): The assessed valuation of property in the Town as determined by the County Assessor, reviewed and adjusted if necessary, to assure that it equals the stipulated percentage of market value, as required by State Statutes.

TAX LEVY: The total amount to be raised by general property taxes for operating and debt service purposes specified by State Statute and Resolution.

TAX RATE: The amount of tax levied for each \$1,000 of assessed valuation.

TIF (Tax increment Finance): Districts within the Town designed to provide infrastructure necessary to initiate development through the capture of increased taxes as a result of the improvements made.

TRANSFER: A movement of funding from one fund to another. Examples of such transactions are the annual transfers of funds from the General Fund to other Operating or Debt Service Funds if necessary.

TRUST AND AGENCY FUNDS: Funds used to account for assets held by the Town in a trustee capacity or as an agent for individuals, private organizations, other governments and or other funds.

UNRESTRICTED OR UNRESERVED FUND BALANCES: The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

USER CHARGES: The payment of a fee for direct receipt of a public service by the party who benefits from the service.

WORKING CASH: Excess of readily available assets over current liabilities. Or cash on hand equivalents that may be used to satisfy cash flow needs.

YTD: Year to date (January through December).

ZBB: Zero Based Budgeting.