

TOWN OF CENTER

2019 BUDGET

ADOPTED DECEMBER 12, 2019



TOWN OF CENTER

FISCAL YEAR 2019

INTRODUCTION



TOWN OF CENTER

FISCAL YEAR 2019

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TOWN OF CENTER ELECTED OFFICIALS

MAYOR OF THE TOWN

The Honorable Herman Sisneros

MAYOR PRO-TEM

Mary McClure

TOWN BOARD OF TRUSTEES

James Sanchez

Archie Gallegos

Jaime Hurtado

Bill McClure

Adeline Sanchez



TOWN OF CENTER ADMINISTRATION

TOWN MANAGER/CLERK

Brian Lujan

DEPUTY CLERK

Rose DeHerrera

TOWN ATTORNEY

Michael Trujillo



Town Of Center

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

TOWN MANAGER FY 2019 BUDGET TRANSMITTAL LETTER

December 12, 2019

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 to you and the citizens of the Town of Center a Proposed FY 2019 Town Budget.

For FY 2019, the total tax levy will decrease from 22.167 mills to 20.538 combined for both Saguache and Rio Grande Counties given a slight increase of the Town's taxable valuation in both Saguache County and 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 2019 is \$5,092,363. Total taxable valuation for the Town in 2018 was \$4,995,645. In Rio Grande County, the total taxable value in 2019 is \$5,235,089. Total taxable valuation for the Town in 2018 was \$3,960,768.

The Town will certify the valuations for both counties by December 15, 2018.

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,

Brian Lujan
Town Administrator/Clerk



Town Of Center

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TOWN OF CENTER 2019 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 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 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 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 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 2019 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 2019 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.

RESOLUTION NO 121218

A RESOLUTION ADOPTING A BUDGET AND APPROPRIATING SUMS OF MONEY FOR THE TOWN OF CENTER, COLORADO, FOR THE CALENDAR YEAR BEGINNING JANUARY 1, 2019 AND ENDING DECEMBER 31, 2019.

WHEREAS, the Town Administrator, Brian Lujan 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 12, 2018.

NOW THEREFORE, be it hereby resolved that the 2019 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	\$ 888,243
Light & Power Fund	\$ 2,246,697
Gas Fund	\$ 1,423,012
Water Fund	\$ 567,470
Conservation Trust Fund	\$ 22,050
Street Improvement Fund	\$ 130,000

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

General Fund	\$ 887,083
Light & Power Fund	\$ 2,246,583
Gas Fund	\$ 1,416,585
Water Fund	\$ 517,613
Conservation Trust Fund	\$ 22,000
Street Improvement Fund	\$ 582,500

DONE and SIGNED this 4th day of December, 2018

TOWN OF CENTER



Herman Sisneros, Mayor

ATTEST:



Brian Lujan, Town Clerk

TOWN OF CENTER
2019 Annual Budget

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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	2017 Budget	2017 Actual	2018 Budget	8.31.18 Actual	2018 Estimated	2019 Proposed
FUND BALANCE RESERVE FORWARD						
General Fund	-101,062	50,137	9,200	-165,528	-165,528	-259,320
REVENUES						
Tax & Assessments	599,988	611,904	644,163	485,402	634,084	675,869
License, Permits & Fees	6,940	10,620	9,450	4,344	6,516	7,150
Intergovernmental Revenue	188,000	167,767	62,625	37,643	62,625	74,675
Charges For Services	0	491	0	350	0	0
Administrative Fund	0	0	0	0	0	0
Fines & Forfeits	18,500	78,862	79,000	32,337	40,505	57,100
Miscellaneous	8,900	27,633	15,350	13,059	19,497	73,449
Subtotal	822,328	897,278	810,588	573,134	763,227	888,243
EXPENDITURES						
General Fund	687,709	729,284	901,902	576,808	857,020	824,708
Allocated Administrative Fund	237,332	235,408	51,818	35,155	57,934	62,375
Allocated Expenses to Utility	-263,492	-282,984	0	0	-57,934	0
Subtotal	661,549	681,708	953,720	611,963	857,020	887,083
Revenues in Excess of Expenditures	160,779	215,569	-143,132	-38,829	-93,792	1,160
Transfers In/Out	0	0	0	-204,357	0	0
FUND BALANCE TOTAL	59,717	265,706	-133,932	-259,320	-259,320	-258,160

STREET IMPROVEMENT FUND		2017 Budget	2017 Actual	2018 Budget	8.31.17 Actual	2018 Estimated	2019 Proposed
FUND BALANCE RESERVE FORWARD							
Street Improvement Fund		476,436	564,076	541,534	486,257	486,257	585,091
REVENUES							
Tax & Assessments		105,000	128,813	110,000	84,222	126,334	125,000
Interest Income		280	281	300	593	5,000	5,000
Subtotal		105,280	129,094	110,300	84,816	131,334	130,000
EXPENDITURES							
Road Maintenance - Projects		50,000	45,872	50,000	52,481	20,000	20,000
Other Expenses (See SIF Page)		20,000	5,403	12,500	710	12,500	12,500
Subtotal		70,000	51,275	62,500	53,191	32,500	32,500
Street Improvements						0	550,000
Subtotal						0	582,500
Revenues in Excess of Expenditures		35,280	77,819	47,800	31,625	98,834	-452,500
Transfers In/Out		0	0	0	0	0	0
FUND BALANCE TOTAL		511,716	641,895	589,334	517,882	585,091	132,591
CONSERVATION TRUST FUND		2017 Budget	2017 Actual	2018 Budget	8.31.17 Actual	2018 Estimated	2019 Proposed
FUND BALANCE RESERVE FORWARD							
CTF		4,945	5,684	19,207	4,944	6,424	7,501
REVENUES							
CTF Revenues		22,000	21,723	22,000	11,513	23,027	22,000
Other Revenues		450	17	50	34	50	50
Subtotal		22,450	21,740	22,050	11,547	23,077	22,050
EXPENDITURES							
CTF Expenditures		6,400	21,000	22,000	15,124	22,000	22,000
Subtotal		6,400	21,000	22,000	15,124	22,000	22,000
Revenues in Excess of Expenditures		16,050	740	50	-3,577	1,077	50
Transfers In/Out		0	0	0	0	0	0
FUND BALANCE TOTAL		20,995	6,424	19,257	1,367	7,501	7,551

UTILITY FUNDS

LIGHT & POWER		2017 Budget	2017 Actual	2018 Budget	8.31.17 Actual	2018 Estimated	2019 Proposed
FUND BALANCES RESERVE FORWARD							
L&P Fund		1,959,135	2,121,863	1,967,032	2,309,240	2,309,240	2,221,104
REVENUES							
L&P Fund		1,807,750	1,982,971	2,056,700	1,394,214	2,081,623	2,246,697
EXPENDITURES							
L&P Fund		2,143,808	2,170,348	2,102,691	1,347,229	2,169,759	2,246,583
Revenues in Excess of Expenditures		-336,058	-187,378	-45,991	46,985	-88,136	114
Transfers In/Out		0	0	0	0	0	0
FUND BALANCE TOTAL		1,623,077	1,934,485	1,921,041	2,356,225	2,221,104	2,221,218
NATURAL GAS							
FUND BALANCES RESERVE FORWARD							
Natural Gas		1,374,714	1,386,116	1,331,426	1,404,196	1,404,196	1,476,187
REVENUES							
Natural Gas		1,129,200	1,173,872	1,228,444	897,804	1,342,906	1,423,012
EXPENDITURES							
Natural Gas Fund		1,331,813	1,191,957	1,147,180	804,387	1,270,915	1,416,585
Revenues in Excess of Expenditures		-202,613	-18,085	81,264	93,417	71,991	6,426
Transfers In/Out		0	0	0	0	0	0
FUND BALANCE TOTAL		1,172,101	1,368,031	1,412,690	1,497,613	1,476,187	1,482,614

WATER FUND	2017 Budget	2017 Actual	2018 Budget	8.31.17 Actual	2018 Estimated	2019 Proposed
FUND BALANCES RESERVE FORWARD						
Water Fund	717,677	957,933	609,786	765,389	765,389	812,543
REVENUES						
Water Fund	1,675,850	583,710	395,840	367,975	509,127	567,470
EXPENDITURES						
Water Fund	1,679,991	391,168	482,524	254,367	461,973	517,613
Revenues in Excess of Expenditures	-4,141	192,542	-86,684	113,609	47,154	49,857
Transfers In/Out	0	0	0	0	0	0
FUND BALANCE TOTAL	713,536	1,150,475	523,102	878,998	812,543	862,400

GENERAL FUND REVENUES

Account #	2017 Budget	2017 Actual	2018 Budget	Actual 8/31/2018	Estimated 2018	2019 Budget
TAXES & ASSESSMENTS						
01-402-000-1 Property Tax - Saguache Cty.	106,434	103,339	112,467	105,345	118,000	104,466
01-402-000-1 Special Ownership/MVL - Sag. Cty.	20,000	26,707	23,000	15,710	23,565	24,000
01-402-000-1 Delinquent Property Taxes-SC	365	-3,078	400	0	0	400
01-402-000-1 CW&S Liens Saguache County	25,000	0	17,000	2,118	0	1,000
01-402-000-1 Property Tax - Rio Grande Cty.	79,030	79,315	87,800	86,960	92,000	107,393
01-402-000-1 Special Ownership/MVL - RG Cty.	16,000	12,724	15,000	8,226	12,338	13,000
01-402-000-1 Delinquent Prop Tax -RG Cty.	65	7	65	0	0	0
01-404-000-1 Sales Tax -General	105,000	128,813	115,000	84,315	126,472	127,000
01-405-000-1 Mineral/Severance Tax	6,000	7,507	6,000	0	0	6,000
01-408-000-1 Cigarette Tax	1,000	1,158	1,100	792	1,188	1,100
01-414-000-1 Highway Users Tax	67,414	65,355	65,000	36,908	55,361	75,000
01-416-000-1 County Road Mills RG County	0	1,167	0	2,160	3,240	0
01-435-000-1 Franchise Fee Solid Waste	6,720	14,716	18,000	13,590	18,000	18,000
01-435-000-1 Franchise Fee Internet	1,320	1,149	1,000	1,455	2,183	2,200
01-435-000-1 Franchise Fee Utilities	165,640	173,028	182,331	127,824	181,736	196,310
Subtotal	599,988	611,904	644,163	485,402	634,084	675,869
LICENSES & PERMITS						
01-432-000-1 Building/Planning Permits	5,000	8,490	7,500	2,838	4,257	4,200
01-432-000-1 Vendor Permits	675	620	700	331	497	500
01-432-000-1 Liquor License	350	180	200	176	264	900
01-432-000-1 Contractor License	375	945	600	479	718	750
01-432-000-1 Dog License	40	35	50	135	203	200
01-432-000-1 Business License	500	350	400	385	578	600
Subtotal	6,940	10,620	9,450	4,344	6,516	7,150
INTERGOVERNMENTAL REVENUE						
01-430-000-1 Sanitation District Administration Fee	114,000	110,000	27,000	18,000	27,000	30,750
01-430-000-1 Fire District Administration Fee	22,500	22,500	5,625	3,750	5,625	5625
01-446-000-1 Grants - Sag. Cty.	10,000	9,906	10,000	8,000	10,000	10000
01-446-000-1 Miscellaneous Grants-Police Depart	41,500	25,361	20,000	7,893	20,000	20000
01-446-000-1 GOCO Grants	0	0	0	0	0	8300

Subtotal	188,000	167,767	62,625	37,643	62,625	74,675
CHARGES FOR SERVICES						
01-433-000-0 Trash Revenue	0	491	0	350	0	0
01-434-000-0 Trash Billing Fee	0	0	0	0	0	0
Subtotal	0	491	0	350	0	0
ADMIN/OVERHEAD FUND						
01-430-000-1 Light and Power Utility Admin Fees	0	0	0	0	0	0
01-430-000-2 Water Utility Admin Fees	0	0	0	0	0	0
01-430-000-3 Natural Gas Utility Admin Fees	0	0	0	0	0	0
Subtotal	0	0	0	0	0	0
FINES & FORFEITS						
01-444-000-0 Municipal Court Revenue	3,000	7,305	8,500	2,543	2,815	2,600
01-444-000-1 Police Fines	12,000	52,407	50,000	25,403	33,104	30,000
01-444-000-2 Parking Tickets	0	308	500	0	0	0
Grants						20,000
01-444-000-3 Police Surcharge	3,500	18,843	20,000	4,391	4,587	4,500
01-444-000-6 Evidence Sales/Narcotic Seizures	0	0	0	0	0	0
Subtotal	18,500	78,862	79,000	32,337	40,505	57,100
MISCELLANEOUS						
01-445-000-0 Miscellaneous Income	4,000	12,994	4,000	6,578	9,867	4,000
01-445-000-0 NSF Charges	100	88	150	91	100	150
01-445-000-1 Lease Proceeds- Parks	0	150	150	0	0	150
01-445-000-2 July 4 Fireworks	0	550	500	520	500	500
01-445-000-3 Special Hearing Fees	0	211	250	0	225	250
01-448-000-1 Building Rental/Lease	0	5,500	6,000	4,000	6,000	6,000
01-446-000-1 General Fund Interest Earned	1800	2563	1800	1870	2805	2800
Public Safety						52099
Saguache County Sales Tax						5000
01-454-000-0 Sale of Equipment/Material	3000	5578	2500	0	0	2500
Subtotal	8,900	27,633	15,350	13,059	19,497	73,449
TOTAL GENERAL FUNDS	822,328	897,278	810,588	573,134	763,227	888,243

EXPENDITURES

Account #	2017 Budget	2017 Actual	2018 Budget	2018 Actual 08/31	2018 Estimated	2019 Budget
GENERAL FUND						
Administration	66,967	113,360	113,286	69,740	97,838	62,531
Public Safety	448,663	438,722	571,260	333,481	518,486	535,021
Municipal Court	23,608	21,485	23,327	17,578	27,137	22,302
Building/Planning	12,327	11,988	12,904	7,777	11,693	11,553
Streets and Parks	96,507	101,476	140,444	120,187	161,406	150,199
Sanitation	39,637	41,940	40,681	27,731	40,147	43,101
Consaul	0	314	0	314	314	0
Subtotal	687,709	729,284	901,902	576,808	857,020	824,707
ALLOCATED ADMINISTRATIVE FUND						
01-552-530-00 Town Board Compensation	20,400	9,800	2,500	200	2,500	2,500
01-552-532-00 Audit Expenses	29,000	30,750	7,918	0	7,918	8,000
01-552-534-10 Sensus/RMS Support	5,500	9,641	1,925	931	1,396	1,500
01-552-534-20 Accounting Software	22,680	14,625	2,500	331	2,500	2,500
01-552-534-30 Web Site/E-mail Accounts	4,800	7,359	1,875	589	1,875	1,875
01-552-534-40 Electronic Equipment/Software	11,000	18,477	1,250	3,558	1,250	1,250
01-552-535-10 Town Board Training/Expenditures	3,000	0	750	107	750	750
01-552-535-15 Appointed Board Training/Expendit	0	0	0	0	0	0
01-552-537-00 Telephone/Cell Phone	35,000	36,467	5,500	4,237	6,355	5,500
01-552-537-10 Lease Purchase Program	0	1,380	0	676	1,014	1,000
01-552-538-00 Professional Service Fees	400	2,500	100	2,523	400	9,000
01-552-538-10 Legal	25,000	14,954	6,250	2,756	4,134	6,250
01-552-538-20 Litigation Deductable	0	2,500	1,250	0	1,250	1,250
01-552-538-25 Settlement Expense	0	0	0	0	0	0
01-552-540-00 Election Expenses	0	0	0	1,230	375	375
01-552-542-10 Office Supplies	11,000	12,396	2,750	4,098	2,750	2,750
01-552-542-20 Postage	5,500	5,867	1,375	1,458	2,187	2,000
01-552-542-30 Office Equipment/Leases	3,000	1,428	625	139	208	625
01-552-545-10 Insurance - General Liability	50,752	52,172	12,500	9,142	12,500	12,500
01-552-548-10 Membership/Dues	6,000	10,290	1,625	2,280	6,000	1,625
01-552-550-10 Advertising	2,000	1,645	500	518	2,000	500
01-552-551-00 Drug Testing	2,300	3,156	625	381	571	625
Allocation to Utilities			0	35,155	57,934	62,375
Subtotal	237,332	235,408	51,818	35,155	57,934	62,375
01-552-676-00 Allocated Expenses to Utility	-263,492	-282,984	0	0	-57,934	0
TOTAL GENERAL EXPENDITURE	661,549	964,692	953,720	611,963	857,020	887,082

GENERAL FUND/PUBLIC SAFETY DEPARTMENT

Account #	2017 Budget	2017 Actual	2018 Budget	2018 actual 08/18	2018 Estimated	2019 Budget
PERSONNEL						
01-557-522-00 Salaries--Police Officers	309,785	403,475	338,635	209,412	314,118	327,656
01-557-522-00 Salaries--Dispatch & Clerk	34,580	0	0	0	0	11,411
01-557-522-00 Grant Overtime	35,000	0	30,000	0	30,000	20,000
01-557-522-00 Differential Pay--Officers and Dispe	21,900	0	0	0	0	10,900
01-557-522-10 Emp. Merit Bonus	1,038	859	3,700	0	3,700	0
01-557-523-20 FICA/Medicare (admin only)	7,975	8,855	7,378	4,883	7,324	7,640
01-557-523-30 Admin Pension	0	721	584	530	795	829
01-557-523-40 Health Insurance	57,553	55,236	58,000	33,384	50,076	58,864
01-557-523-80 FPPA	3,098	3,986	3,302	1,883	2,824	2,945
01-557-523-90 Pension	27,025	23,621	19,572	11,169	16,753	17,475
01-557-526-00 Other Benefits/Workers Compl./life	7,232	17,667	14,534	9,376	14,064	14,671
01-557-526-10 Required Healthcare	500	0	0	0	0	0
01-557-533-00 Workers Comp Expense	0	4868	0	0	226	0
01-557-526-20 Unemployment	1,260	0	1,300	0	0	1,300
Subtotal	506,946	519,288	477,005	270,637	439,881	473,692
OPERATING EXPENSES						
01-557-526-05 Television						240
01-557-535-10 Training Expenses	3500	1058	5000	928	1,392	1392
01-557-535-30 Travel Expenses	5500	8712	5500	2465	3,697	3697
01-557-535-40 Tuition Assistance	7000	0	0	0	0	0
01-557-544-00 Utilities	0	1443	1500	1126	1,689	1500
01-557-579-10 Equipment, Supplies, Tools	0	14976	4000	207	310	2500
01-557-579-20 Supplies	750	5633	1500	1198	1,798	1500
01-557-587-10 Fuel&Oil	7500	11261	7800	5565	8,347	7800
01-557-587-30 Vehicle Purchase/Lease	30000	16798	28500	30675	28,500	17000
01-557-587-40 Vehicle Maintenance	6500	8860	6500	1112	1,667	6500
01-557-588-10 Radio Maintenance and Repairs	6800	1102	2000	3530	5,295	4000
01-557-588-30 Misc Equipment/Video/Radar/Softw	14500	9477	0	1736	2,604	1500

01-557-594-01	Court Costs	75	0	150	0	150	0
01-557-594-02	Prisoner Care/Drug & Alc Test	0	0	0	0	0	0
01-557-594-03	Case Expense	400	0	500	0	500	0
01-557-594-10	Firearms/Ammunition	7,000	7628	5,000	637	955	1,000
01-557-595-00	Uniforms	2,000	8399	7,200	3179	4,769	5,000
01-557-595-10	Membership and Dues	150	565	500	662	993	1,000
01-557-596-00	Miscellaneous Expenses	750	385	750	267	401	500
01-557-596-20	Drug Intradiction	5,000	0	2,500	0	2,500	2,000
01-557-596-30	Bank Charges	0	2	0	0	0	0
01-557-596-40	Community Relationship Expense	250	584	250	50	75	250
01-557-596-50	Subscriptions	0	4334	2,700	4508	6,762	2,700
01-557-597-10	Investigation Contingency	500	0	1,000	0	1,000	1,000
01-557-597-20	Police Charitable Donations	200	150	200	0	200	250
01-557-598-00	Reverse 911 System	5,000	5000	5,000	5000	5,000	0
01-557-598-10	Police Impound Fencing	20,000	0	0	0	0	0
	Subtotal	123,375	106,367	88,050	62,845	78,605	61,329
01-557-676-00	Utility allocation	-188,958.00	-186,932.74	0.00	0.00	0.00	0.00
	TOTAL POLICE BUDGET	441,363	438,722	565,055	333,481	518,486	535,021

GENERAL FUND/ADMINISTRATION

Account #		2017 Budget	2017 Actual	2018 Budget	2018 Actual		2018 Estimated	2019 Budget
					08/31/18			
PERSONNEL								
01-552-522-00	Salaries	20,635	24,324	25,095	16,072		24,108	21,343
01-552-522-10	Employee Merit Bonus	135	135	0	0		0	0
01-552-523-20	FICA/Medicare	1,579	2,255	2,698	1,148		1,722	1,524
01-552-523-30	Pension	619	295	369	114		171	152
01-552-523-40	Health Insurance	2,135	2,580	1,700	1,600		2,401	1,358
01-552-526-00	Other Benefits	440	1,570	2,424	135		203	180
01-552-526-20	Unemployment	65	3,181	2,300	1,450		2,175	2,300
01-552-526-30	Employee Appreciation	0	0	1,000	172		0	1,000
01-552-533-00	Insurance - Workman's Compensation	4,160	-1,790	4,200	497		745	4,200
Subtotal		29,768	32,551	39,786	21,188		31,525	32,056
OPERATING EXPENSES								
01-552-535-20	Travel Expenses	2,000	4,146	3,000	1,591		2,387	2,500
01-552-535-30	Training Expenses	2,000	5,098	3,500	1,682		2,523	2,500
01-552-537-20	Donations to Non-Profits	2,500	37,650	5,000	1,000		5,000	1,250
01-552-537-30	Parks and Recreation Org	6,000	3,973	3,500	0		3,500	3,500
01-552-538-30	County Treasurer Fees	200	3,699	4,500	3,437		4,500	4,500
01-552-543-00	Facilities Maintenance/Utility Services	22,000	4,745	10,000	10,389		10,389	5,000
01-552-544-00	Utilities	0	13,218	14,500	7,160		10,739	3,625
01-552-555-00	Miscellaneous Expenses	500	2,635	2,500	762		1,143	1,000
01-552-555-10	Spring Clean Up	0	0	0	0		0	0
01-552-555-30	Bank Charges	0	4	0	38		57	100
01-552-555-20	Holiday Expenses	2,000	2,258	2,000	375		2,000	2,000
Subtotal		37,200	77,426	48,500	26,435		42,238	25,975

MAINTENANCE									
01-552-543-10	Contingency Funds	0	1,000	1,000	0	1,000	1,000	1,000	
01-552-543-20	Equipment Maintenance	0	401	500	0	0	500	500	
01-552-543-30	Vehicle Fuel/Maintenance	0	386	500	42	42	500	500	
	Subtotal	0	1,786	2,000	42	2,000	2,000	2,000	
CONTRACTUAL									
01-550-100-00	Solid Waste Contract Expenses	0	0	0	0	0	0	0	
	Subtotal	0	0	0	0	0	0	0	
CAPITAL IMPROVEMENT									
01-552-550-10	Town Hall Improvements	0	0	17,000	17,000	17,000	17,000	2,500	
01-552-550-30	Sidewalk Improvements	0	1,596	1,000	5,075	5,075	5,075	0	
	Subtotal	0	1,596	18,000	22,075	22,075	22,075	2,500	
	Total Budget	66,968	113,360	108,286	69,740	97,838	62,531		

GENERAL FUND/MUNICIPAL COURT

Account #	2017 Budget	2017 Actual	2018 Budget	2018 08/31/18	2018 Estimated	2019 Budget
PERSONNEL						
01-558-522-00 Salaries	16,851	16,083	16,851	13,427	20,141	16,981
01-558-522-10 Emp Merit Bonus	14	14	0	0	0	0
01-558-523-20 FICA/Medicare	1,289	1,231	1,289	1,027	1,541	1,299
01-558-523-30 Pension	180	182	176	114	171	144
01-558-523-40 Health Insurance	984	1,006	1,100	752	1,128	970
01-558-526-00 Other Benefits	137	49	50	38	57	48
01-558-526-20 Unemployment	53	0	60	0	0	60
Subtotal	19,508	18,564	19,526	15,358	23,037	19,502
OPERATING COSTS						
01-558-535-10 Training Expenses	1,000	482	1,000	434	1,000	500
01-558-535-30 Travel Expenses	1,800	2,106	1,500	1,021	1,800	1,000
01-558-594-02 Prisoner Costs	300	135	300	0	300	300
Subtotal	3,100	2,723	2,800	1,455	3,100	1,800
CONTRACTUAL						
01-558-538-10 Court Appointed Counsel	250	280	250	0	250	250
01-558-538-20 Counseling	250	0	250	0	250	250
01-558-538-30 Town Prosecutor	250	0	250	0	250	250
01-558-555-10 Bank Charges	0	-126	0	0	0	0
01-558-555-00 Miscellaneous Expenses	250	44	250	766	250	250
Subtotal	1,000	198	1,000	766	1,000	1,000
TOTAL COURTS BUDGET	23,608	21,485	23,326	17,578	27,137	22,302

BUILDING/PLANNING DEPARTMENT

Account		2017 Budget	2017 Actual	2018 Budget	2018 Actual 08/31	2018 Estimated	2019 Budget
PERSONNEL							
01-559-522-00	Salaries	7,800	8,145	7,800	5,445	8,167	8,250
01-559-522-10	Employee Merit Bonus	16	16	0	0	0	0
01-559-523-20	Employers Share/FICA/Medicare	597	624	597	417	625	630
01-559-523-30	Pension	0	0	0	0	0	0
01-559-523-40	Health Insurance	1,475	1,492	1,700	1,120	1,680	1,164
01-559-526-00	Other Employee Benefits	10	32	31	21	32	32
01-559-526-20	Unemployment	25	0	26	0	27	27
	Subtotal	9,923	10,310	10,153	7,002	10,530	10,103
	8250						
01-559-542-20	Postage	300	376	300	322	483	500
01-559-542-30	Copy Expense	0	239	350	120	180	350
01-559-543-00	Investigation Expense	100	62	100	0	0	100
01-559-548-20	Training/Travel/Dues	500	0	500	0	0	500
01-559-587-10	Fuel/Oil/Mileage	1,500	1,001	1,500	333	500	0
	Subtotal	2,400	1,678	2,750	775	1,163	1,450
	TOTAL BUILDING/PLNG BUDGET	12,323	11,988	12,903	7,777	11,693	11,553

GENERAL FUND/STREETS - PARKS DEPARTMENT

Account #	2017 Budget	2017 Actual	2018 Budget	2018 Actual 08/31	2018 Estimated	2019 Budget
PERSONNEL						
01-561-522-00 Salaries	91,350	87,493	75,890	53,186	79,779	76,605
01-561-522-10 Employee Merit Bonus	224	224	0	0	0	1,412
01-561-523-20 FICA/Medicare	6,988	6,710	5,806	4,069	6,103	5,860
01-561-523-30 Pension	1,979	2,164	1,813	1,317	1,976	1,897
01-561-523-40 Health Insurance	14,199	14,112	15,700	10,219	15,329	15,525
01-561-526-00 Other Employee Benefits	4,000	3,817	3,135	0	0	0
01-561-526-10 Required health care	325	0	0	0	0	0
01-561-526-20 Unemployment	287	0	300	2,775	0	300
Subtotal	119,353	114,521	102,644	71,566	103,187	101,599
OPERATING EXPENSES						
01-561-535-10 Training Expenses	1,800	100	1,000	176	264	1,000
01-561-535-30 Travel Expenses	1,500	1,274	1,200	806	1,209	1,200
01-561-544-00 Utilities	0	5,660	3,500	5,627	8,441	3,500
01-561-587-30 Vehicle Maintenance/Repair/Equipment	1,000	1,609	1,000	491	736	1,000
01-561-595-00 Uniforms	2,500	1,000	1,500	1,120	1,680	1,500
01-561-598-00 Animal Control	12,500	11,635	12,000	10,123	15,185	15,000
01-561-599-00 Summer Entertainment in the Park	5,000	6,672	5,500	12,081	10,500	3,000
01-561-619-00 Safety Equipment	500	0	500	0	500	500
01-561-623-00 Shop Maintenance/Repair	0	2,232	1,500	769	1,153	1,500
01-561-624-30 Culverts/Signage	0	0	0	468	0	0
01-561-624-40 Gravel/Asphalt	0	4,622	0	4,622	0	0
01-561-624-50 Park Maintenance/Repair	6,500	10,006	1,000	6,432	7,000	7,000
01-561-627-10 Fuel&Oil	4,500	5,351	6,000	1,672	2,508	4,500
01-561-940-00 Tools/Supplies	1,200	7,611	500	3,527	5,290	5,000
01-561-950-00 Miscellaneous Expenses	100	132	100	0	0	100
Subtotal	37,100	57,903	35,300	47,914	54,466	44,800
CAPITAL IMPROVEMENTS						
01-561-779-00 Town Park Improvement	3,000	14,048	0	454	1,000	1,000
01-561-780-00 Tennis Court Improvement	0	0	0	0	0	0
01-561-781-30 Trees, shrubs, flowers	1,200	496	0	253	253	300
01-561-782-00 Contingency	0	0	2,500	0	2,500	2,500
Subtotal	4,200	14,545	2,500	707	3,753	3,800
01-561-676-00 Utility Allocation	-64,146	-85,493	0	0	0	0
TOTAL STREETS BUDGET	96,507	101,476	140,444	120,187	161,406	150,199

GENERAL FUND/SANITATION

Account #		2017 Budget	2017 Actual	2018 Budget	2018 Actual 08/31	2018 Estimated	2019 Budget
PERSONNEL							
01-565-522-00	Salaries	19,380	20,235	18,300	13,216	19,824	19,330
01-565-522-10	Employee Merit Bonus	61	7	0	0	0	0
01-565-523-20	Employers Share/FICA/Medicar	1,483	1,548	1,400	1,011	1,517	1,479
01-565-523-30	Health Insuranc	3,032	417	2,700	218	327	3,881
01-565-523-40	Pension	581	2,797	2,612	1,843	2,765	2,696
01-565-526-00	Other Employee Benefits	40	688	606	443	664	648
01-565-526-20	Unemployment	61	0	64	0	50	67
	Subtotal	24,637	25,690	25,682	16,731	25,147	28,101
OPERATING EXPENSES							
01-565-526-05	Television						240
01-565-723-00	Wastewater Testing	15,000	16,250	15,000	11,000	15,000	15,000
	Subtotal	15,000	16,250	15,000	11,000	15,000	15,000
	TOTAL SANITATION BUDGET	39,637	41,940	40,682	27,731	40,147	43,101

STREET IMPROVEMENT FUND

Account #	2017 Budget	2017 Actual	2018 Budget	2018 Actual 08/31	2018 Estimated	2019 Budget
SI REVENUES						
07-412-000-00 SI Sales Tax Revenues	105,000	128,813	110,000	84,222	126,334	125,000
07-446-000-00 Interest Income	280	281	300	593	5000	5000
Revenue Subtotal	105,280	129,094	110,300	84,816	131,334	130,000
SI EXPENSES						
07-521-521-00 Bank Service Charge	0	0	0	2	10,000	10,000
07-552-624-40 Gravel/Asphalt	20,000	0	10,000	0	10,000	10,000
07-552-772-10 Road Maintenance - Projects	30,000	45,872	40,000	52,481	10,000	10,000
07-552-772-20 Bridge Maintenance-Projects	0	0	0	0	0	0
07-561-625-00 Operational Supplies	17,000	3,976	8,500	710	8,500	8,500
07-561-624-30 Culverts/Signage	3,000	0	4,000	0	4,000	4,000
07-561-625-00 Street Signs	0	1,427	0	0	0	0
Expense Subtotal	70,000	51,275	62,500	53,191	32,500	32,500
CAPITAL IMPROVEMENT						
Street Paving					0	550,000
Subtotal					0	550,000
SI EXCESS (DEFICIT)						
Transfers In/Out	35,280	77,819	47,800	31,625	98,834	-452,500
	0	0	0	0	0	0
SIF BEGINNING FUND BALAN						
	448,653	564,076	541,534	486,257	486,257	585,091
<i>Agreed to 8.31.17 f/s</i>						
SIF ENDING FUND BALANCE	483,933	641,895	589,334	517,882	585,091	132,591

CONSERVATION TRUST FUND

Account #	2017 Budget	2017 Actual	2018 Budget	8.31.17 Actual	2018 Estimated	2019 Budget
CTF REVENUES						
05-417-000-00 CTF Revenues	22,000	21,723	22,000	11,513	23,027	22,000
05-445-000-00 Other Revenues/Interest incon	450	17	50	34	50	50
Revenue Subtotal	22,450	21,740	22,050	11,547	23,077	22,050
CTF EXPENSES						
05-552-675-00 Maintenance/Supplies/Repairs	0	21,000	7,500	624	7,500	7,500
05-552-772-10 CTF Improvements	0	0	7,000	7,000	7,000	7,000
05-552-772-20 CTF Projects	6,400	0	7,500	7,500	7,500	7,500
Expense Subtotal	6,400	21,000	22,000	15,124	22,000	22,000
CTF EXCESS (DEFICIT)	16,050	740	50	-3,577	1,077	50
Transfers In/Out	0	0	0	Agreed 8.31.17 l/s 0	0	0
CTF BEGINNING FUND BAL	4,945	5,684	19,207	6,424	20,995	22,072
CTF ENDING FUND BALANC	20,995	6,424	19,257	2,847	22,072	22,122

UTILITY FUND REVENUES

Account #		2017 Budget	2017 Actual	2018 Budget	2018 Actual 08/31	2018 Estimated	2019 Budget
LIGHT & POWER FUND							
10-430-000-40	Sanitation District Administratio	0	0	27,000	18,000	27,000	30,750
10-430-000-50	Fire District Administration Fee	0	0	5,625	3,750	5,625	5,625
10-436-000-00	Electricity Sales	1,800,000	1,932,881	2,026,000	1,383,300	2,074,950	2,205,197
10-436-000-50	Sales Tax Collected	0	0	0	0	0	0
10-446-000-00	Interest Income	500	1,639	1,200	1,901	2,851	12,000
10-447-000-00	Late Fee Income	0	0	0	0	0	0
10-454-000-00	Sale of Equipment/Material	0	20	0	-645	0	0
10-455-000-00	Miscellaneous Income	2,000	20,249	2,000	7,393	2,000	2,000
10-456-000-00	Equipment Usage/Rental Incorr	200	26,175	0	1,050	0	0
10-457-000-00	Customer Reimbursement Tran	0	0	7,500	0	0	7,500
10-458-000-00	New Service/Tap Fees	50	0	0	0	0	0
10-459-000-00	Labor/Service Charges	5,000	2,007	20,000	1,215	1,822	20,000
subtotal		1,807,750	1,982,971	2,056,700	1,394,214	2,081,623	2,246,697
NATURAL GAS FUND							
11-430-000-40	Sanitation District Administratio	0	0	27,000	18,000	27,000	30,750
11-430-000-50	Fire District Administration Fee	0	0	5,625	3,750	5,625	5,625
11-436-000-00	Natural Gas Sales	1,120,000	1,152,745	1,226,194	891,119	1,336,678	1,403,512
11-436-000-50	Sales Tax Collected	0	0	0	0	0	0
11-445-000-00	Miscellaneous Income	950	19,821	1,000	2,839	2,200	1,000
11-446-000-00	Interest Income	750	1,306	1,250	2,685	4,028	18,500
11-447-000-00	Late Fee Income	0	0	0	0	0	0
11-454-000-00	Sale of Equipment/Material	0	0	0	0	0	0
11-456-000-00	Equipment Usage/Rental Incorr	0	0	0	0	0	0
11-460-000-00	Grant Income	0	0	0	1,161	0	0
11-458-000-00	New Service/Tap Fees	0	0	0	0	0	0
11-459-000-00	Labor/Service Charges	7,500	0	0	0	0	0
subtotal		1,129,200	1,173,872	1,228,444	897,804	1,342,906	1,423,012

WATER FUND									
12-430-000-40	Sanitation District Administratio	0	0	27,000	18,000	27,000	30,750		
12-430-000-50	Fire District Administration Fee	0	0	5,625	3,750	5,625	5,625		
12-436-000-00	Water Sales	375,000	381,820	394,420	282,311	423,467	529,145		
12-445-000-00	Miscellaneous Income	700	2,539	1,200	1,376	1,500	1,200		
12-446-000-00	Interest Income	150	168	170	176	264	700		
12-447-000-00	Late Fee Income	0	0	0	0	0	0		
12-454-000-00	Sale of Equipment/Material	0	0	0	0	0	0		
12-456-000-00	Equipment Usage/Rental Incorr	0	0	0	0	0	0		
12-458-000-00	New Service/Tap Fees	0	7,458	0	0	0	0		
12-459-000-00	Labor/Service Charges	0	122	50	316	100	50		
12-460-000-00	Grant/Loan Funding	1,300,000	191,603	0	83,796	83,796	0		
	subtotal	1,675,850	583,710	395,840	367,975	509,127	567,470		
TOTAL UTILITY FUNDS									
		4,612,800	3,740,552	3,680,984	3,740,552	3,680,984	4,237,179		

Agreed to approved budget Agreed 8.31.17 f/s

UTILITY FUND/LIGHT & POWER

PERSONNEL

Account #	2017 Budget	2017 Actual	2018 Budget	2018 Actual 08/31	2018 Estimated	2019 Budget
10-552-522-1-Salaries	151,542	167,017	156,969	113,488	170,233	159,034
10-552-522-1-Employee Merit Bonus	389	364	0	0	0	0
10-552-523-1-FICA/Medicare	11,593	13,583	12,001	8,363	12,545	11,720
10-552-523-1-Pension	4,546	2,981	3,093	1,801	2,701	2,523
10-552-523-4-Health Insurance	28,076	27,417	30,000	20,148	30,222	28,435
10-552-526-1-Other Benefits	1,800	3,181	3,310	1,795	2,692	2,515
10-552-526-1-Required health care	200	0	0	0	0	0
10-552-526-1-Unemployment	500	240	500	0	0	500
Subtotal	198,647	214,784	205,873	145,595	218,392	204,727

OPERATING EXPENSES

10-550-300-1-Electric Power Purchases	1,100,000	1,090,023	1,100,000	827,360	1,241,040	1,241,040
10-550-300-1-Electric Power Transmission	3,000	0	3,000	0	0	3,000
10-550-800-1-Sales Tax	60,000	90,232	115,000	48,931	73,396	115,000
10-552-526-1-Television	975	1,203	1,200	848	1,271	240
10-552-527-1-Utility Comm Compensation	1,000	0	0	0	0	0
10-552-530-1-Town Board Compensation	0	0	2,500	200	2,500	2,500
10-552-532-1-Audit Expenses	0	0	7,918	0	7,918	8,000
10-552-533-1-Workers Comp	0	2,970	4,500	549	824	4,500
10-552-534-1-Sensus/RMS Support	0	0	1,925	931	1,396	1,925
10-552-534-2-Accounting Software	0	0	2,500	331	497	2,500
10-552-534-2-Web Site/E-mail Accounts	0	0	1,875	682	1,023	1,875
10-552-534-2-Electronic Equipment/Software	0	0	1,250	3,528	5,291	1,250
10-552-535-1-Training Expenses	5,000	3,361	5,000	5,419	8,129	5,000
10-552-535-1-Town Board Training/Expenditu	0	0	750	0	750	750
10-552-535-1-Appointed Board Training/Expei	0	0	0	0	0	0
10-552-535-2-Travel Expenses	2,000	3,968	3,000	4,871	7,307	3,000
10-552-537-1-Engineering/Professional Servic	0	4,090	2,500	179	269	2,500
10-552-537-1-Telephone/Cell Phone	0	0	5,500	4,010	6,015	5,500
10-552-537-1-Lease Purchase Program	0	0	0	0	0	0
10-552-537-2-Donations	0	0	0	0	0	0
10-552-538-1-Professional Service Fees	0	0	100	2,697	9,000	100
10-552-538-1-Legal	0	0	6,250	2,756	4,134	6,250
10-552-538-2-Litigation Deductible	0	0	1,250	0	0	1,250
10-552-538-2-Settlement Expense	0	0	0	0	0	0
10-552-540-1-Election Expenses	0	0	0	0	0	0
10-552-542-1-Office Supplies	0	0	2,750	2,705	4,058	2,750
10-552-542-2-Postage	0	0	1,375	736	1,104	1,375
10-552-542-2-Office Equipment/Leases	0	0	625	139	208	625
10-552-544-1-Utilities	0	7,821	7,500	3,675	5,513	11,125
10-552-545-1-Insurance - General Liability	0	0	12,500	9,033	13,549	12,500

10-552-548-1Membership/Dues	0	0	1,625	1,771	2,656	1,625
10-552-550-1Advertising	0	0	500	486	730	500
10-552-551-1Drug Testing	0	0	625	340	510	625
10-552-557-1Misc. Expenses	4,000	1,085	1,500	1,801	2,702	1,500
10-552-557-2Bank Charges	0	408	0	0	0	0
10-552-587-1Vehicle Purchase	20,000	17,705	0	0	0	0
10-552-587-2Vehicle Maintenance	2,500	1,865	2,500	1,326	1,988	2,500
10-552-587-3Lease Purchase Program	0	695	1,000	168	252	1,000
10-552-595-1Uniforms	2,500	2,340	2,500	1,420	2,130	2,500
10-552-627-1Fuel&Oil	4,000	2,926	3,000	1,540	2,310	3,300
10-552-675-1Tools/Equipment/Supplies	20,000	17,421	18,000	18,453	27,680	18,000
10-552-676-1Shop/Facility Maintenance	12,000	2,027	5,000	582	873	5,000
10-552-677-1Electrical Equipment Maintenance	5,000	9,936	5,000	217	326	5,000
10-552-679-1Safety Equipment	2,500	1,539	1,000	537	806	1,000
10-552-777-1Transformer Replacement/Disposal	20,000	23,709	15,000	6,780	6,780	5,000
Customer Reimb Transformer						
10-552-777-1Replacement/Disposal	0	0	7,500	0	0	0
10-552-777-2Wire/Pole/Dist Exp				0	0	0
10-552-776-1Meter Repairs/Replacement	0	1,207	0	0	0	0
Public Safety						
10-552-830-1Inventory Contra Account	0	-44,637	55,000	0	0	17,366
10-557-598-1Reverse 911 System	0	0	0	0	1,250	55,000
10-561-599-1Summer Entertainment in the Park						1,250
10-575-778-1Depreciation	0	65,780	0	0	0	3,000
Subtotal	1,264,475	1,307,676	1,410,518	955,000	1,446,182	1,559,096
CAPITAL IMPROVEMENTS						
10-552-772-1Contingency	20,000	1,000	20,000	0	20,000	20,000
10-552-772-2Street Lights	12,000	12,100	15,000	14,910	2,500	2,500
10-552-779-1System Capital Improvements	150,000	110,915	50,000	27,352	150,000	150,000
10-552-772-2Electrical Upgrade Project	0	0	150,000	99,967	150,000	150,000
10-552-779-1Capital Imp Project Wire	150,000	150,000	150,000	35,260	50,000	50,000
Subtotal	332,000	274,015	385,000	177,489	372,500	372,500
UTILITY ADMIN/OVERHEAD FUNDS						
10-552-800-1Light and Power Utility Admin Ft	0	0	0	0	0	0
10-552-820-1Franchise Fees	90,388	96,168	101,300	69,145	103,717	110,260
Subtotal	90,388	96,168	101,300	69,145	103,717	110,260
10-552-676-1Allocated Expenses to Utility	258,298	277,705	0	0	28,967	0
TOTAL LIGHT & POWER BUD	2,143,808	2,170,348	2,102,691	1,347,229	2,169,759	2,246,583

UTILITY FUND/NATURAL GAS

Account #	PERSONNEL	2017 Budget	2017 Actual	2017 Budget	2018 Actual 08/31	2018 Estimated	2019 Budget
11-552-522-00	Salaries	154,355	163,118	159,780	112,275	168,413	161,587
11-552-522-10	Employee Merit Bonus	404	379	0	0	0	0
11-552-523-20	FICA/Medicare	11,808	12,402	12,216	8,508	12,761	12,244
11-552-523-30	Pension	4,631	3,400	3,498	2,075	3,112	2,986
11-552-523-40	Health Insurance	28,735	28,091	30,500	20,649	30,973	29,470
11-552-526-00	Other Benefits	2,000	2,717	2,744	1,807	2,710	2,601
11-552-526-10	Required Healthcare	700	0	0	0	0	0
11-552-526-20	Unemployment	470	245	365	0	0	0
	Subtotal	203,103	210,352	209,103	145,313	217,970	208,888
	OPERATING EXPENSES						
11-550-300-00	Gas Purchases	600,000	554,708	672,249	525,328	787,992	906,191
11-550-300-02	Gas Transmission Expense	0	0	0	0	0	0
11-550-800-00	Sales Tax	58,952	28,754	70,000	35,926	53,889	70,000
11-552-526-05	Television						240
11-552-527-00	Utility Comm Compensation	1,000	0	500	0	0	0
11-552-527-10	Fuel/Oil	3,000	2,253	2,200	1,213	1,820	2,300
11-552-530-00	Town Board Compensation			2,500	200	2,500	2,500
11-552-532-00	Audit Expenses	0	0	7,918	0	7,918	8,000
11-552-533-00	Workers Comp	0	3,066	5,000	549	824	5,000
11-552-534-10	Sensus/RMS Support	0	0	1,925	931	1,925	1,925
11-552-534-20	Accounting Software	0	0	2,500	331	2,500	2,500
11-552-534-30	Web Site/E-mail Accounts	0	0	1,875	682	1,023	1,500
11-552-534-40	Electronic Equipment/Software	0	0	1,250	3,528	1,250	1,250
11-552-535-01	Town Board Training/Expeditu	0	0	750	0	750	750
11-552-535-10	Training/Certification Expenses	2,000	774	1,500	1,992	2,989	10,000
11-552-535-11	Appointed Board Training/Expe	0	0	0	0	0	0
11-552-535-20	Travel Expenses	1,500	385	1,500	3,136	4,704	1,500
11-552-537-00	Engineering/Professional Servic	1,500	5,090	3,000	102	152	3,000
11-552-537-01	Telephone/Cell Phone	0	0	5,500	4,396	6,594	5,500
11-552-537-10	Lease Purchase Program	0	0	0	176	0	0
11-552-537-20	Donations						1,250
11-552-538-00	Professional Fees	0	0	100	4,848	7,272	9,000
11-552-538-10	Legal	0	0	6,250	2,756	4,134	6,250
11-552-538-20	Litigation Deductible	0	0	1,250	0	0	1,250
11-552-538-25	Settlement Expense	0	0	0	0	0	0
11-552-540-00	Election Expenses						375
11-552-542-10	Office Supplies	0	0	2,750	2,693	4,040	2,750
11-552-542-20	Postage	0	0	1,375	736	1,104	1,375
11-552-542-30	Office Equipment/Leases	0	0	625	139	208	625
11-552-544-00	Utilities	0	7,081	10,000	4,149	6,224	13,625

11-552-545-10	Insurance - General Liability	0	0	12,500	9,033	13,549	12,500
11-552-548-10	Membership/Dues	0	0	1,625	1,771	2,656	1,625
11-552-550-10	Advertising	0	0	500	486	730	500
11-552-551-00	Drug Testing	0	0	625	340	510	625
11-552-556-00	Miscellaneous Expense	4,000	15	2,000	1,620	2,430	2,000
11-552-556-10	Pipe and Plumbing Supplies/Ro	7,500	0	0	0	0	0
11-552-556-20	Vehicle Purchase	20,000	17,694	0	0	0	0
11-552-587-30	Vehicle Maintenance	2,000	602	1,000	283	424	1,000
11-552-595-00	Uniforms	1,500	68	1,500	517	776	1,000
11-552-675-00	Tools/Equipment/Supplies	2,000	5,642	2,500	3,512	5,268	2,500
11-552-676-00	Shop/Facility Maintenance	7,500	0	3,000	0	0	1,500
11-552-679-00	Safety Equipment	3,500	2,462	2,500	2,258	3,387	2,500
11-552-682-00	Depreciation	0	11,784	12,000	0	0	12,000
11-552-731-00	Pipeline/Valving/Distribution Exi	12,500	3,040	5,000	901	1,352	5,000
11-552-731-10	Cathodic Protection Expenses	5,000	0	0	0	0	0
11-552-731-20	Repair of Leaks	2,000	0	1,000	0	0	1,000
11-552-776-00	Meter Expenses	3,500	0	3,500	0	0	3,500
11-557-598-00	Public Safety						17,366
11-561-599-00	Reverse 911 System	0	0	0	0	1,250	1,250
	Summer Entertainment in the Park						3,000
Subtotal		738,952	643,419	851,767	614,532	932,144	1,127,522

11-552-772-00	CAPITAL IMPROVEMENTS						
11-552-772-10	Contingency	5,000	1,000	5,000	0	5,000	5,000
11-552-772-10	Gas Valve/Meter replacement P	50,000	0	0	0	0	0
11-552-779-00	System Capital Improvements	20,000	0	20,000	0	20,000	5,000
Subtotal		75,000	1,000	25,000	0	25,000	10,000

11-552-800-00	UTILITY ADMIN/OVERHEAD FUNDS						
11-552-820-00	Natural Gas Utility Admin Fees	0	0	0	0	0	0
	Natural Gas Franchise Fee	56,460	59,481	61,310	44,541	66,834	70,176
Subtotal		56,460	59,481	61,310	44,541	66,834	70,176
11-552-676-10	Allocated Expenses to Utility	258,298	277,705	0	0	28,967	0

TOTAL NATURAL GAS BUDG	1,331,813	1,191,957	1,147,180	804,387	1,270,915	1,416,585
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UTILITY FUNDWATER

Account #	PERSONNEL	2017 Budget	2017 Actual	2018 Budget	2018 Actual 08/31	2018 Estimated	2019 Budget
12-552-522-00	Salaries	153,649	164,587	159,078	111,670	167,505	161,101
12-552-522-10	Employee Merit Bonus	427	348	0	0	0	0
12-552-523-20	Employer-FICA/Medicare	11,754	12,548	12,070	8,460	12,690	12,700
12-552-523-30	Pension	4,609	3,229	3,232	1,947	2,921	3,000
12-552-523-40	Health Insurance	28,089	27,470	30,000	20,114	30,171	31,104
12-552-526-00	Other Benefits	1,500	2,903	2,798	1,967	2,951	3,000
12-552-526-10	Required Health Care	200	0	0	0	0	0
12-552-526-20	Unemployment	470	244	400	0	0	400
	Subtotal	200,699	211,328	207,578	144,159	216,239	211,305
OPERATING EXPENSES							
12-552-526-05	Television						240
12-552-527-00	Utility Comm Compensation	1,000	1,197	0	0	0	0
12-552-530-00	Town Board Compensation	0	0	2,500	200	2,500	2,500
12-552-532-00	Audit Expenses	0	0	7,918	0	8,000	8,000
12-552-534-10	Sensus/RMS Support	0	0	1,925	931	1,925	1,925
12-552-534-20	Accounting Software	0	0	2,500	331	497	2,500
12-552-534-30	Web Site/E-mail Accounts	0	0	1,875	1,798	2,897	1,875
12-552-534-40	Electronic Equipment/Software	0	0	1,250	3,528	5,291	1,250
12-552-533-00	Workers Compensation	0	3,355	4,861	549	824	4,861
12-552-535-12	Town Board Training/Expenditure	0	0	750	0	0	750
12-552-535-20	Training Expenses	2,500	835	1,500	4,359	6,538	2,500
12-552-535-10	Travel Expenses	3,500	2,503	1,500	1,424	2,137	2,500
12-552-537-00	Engineering/Professional Services	20,000	31,691	25,000	7,260	10,890	25,000
12-552-537-01	Telephone/Cell Phone	0	0	5,500	3,960	5,940	5,500
12-552-537-10	Lease Purchase Program	0	0	0	453	680	0
12-552-537-20	Donations	0	0	31,250	4,923	7,384	1,250
12-552-538-00	Legal Services	0	0	100	591	9,000	100
12-552-538-11	Professional Service Fees	0	0	1,250	0	0	1,250
12-552-538-20	Litigation Deductible	0	0	2,750	2,676	4,013	2,750
12-552-540-00	Election Expenses	0	0	1,375	736	1,104	1,375
12-552-542-10	Office Supplies	0	0	625	139	208	625
12-552-542-20	Postage	0	0	25,000	20,140	30,210	28,625
12-552-544-00	Office Equipment/Leases	0	26,710	12,500	9,033	13,549	12,500
12-552-545-10	Utilities	0	0	1,625	1,771	2,656	1,625
12-552-548-10	Insurance - General Liability	0	0	500	540	811	500
12-552-550-10	Membership/Dues	0	0	625	340	510	625
12-552-551-00	Advertising	0	0	4,500	5,250	7,875	4,500
12-552-553-10	Drug Testing	0	0	1,500	1,084	1,626	1,500
12-552-557-00	Water Assessments	4,500	4,000	4,500			
	Miscellaneous Expenses	2,000	2,245	1,500			

12-552-557-20	Bank Charges	0	32	0	5	8	0
12-552-587-30	Vehicle Maintenance	2,000	2	1,000	14	21	1,000
12-552-595-00	Uniforms	1,500	375	1,500	447	671	1,500
12-552-627-10	Fuel&Oil	2,000	1,121	1,000	509	763	1,000
12-552-675-00	Tools/Equipment	15,000	5,178	8,000	7,095	10,643	8,000
12-552-676-00	Shop/Facility Maintenance	13,000	-3,489	8,000	1,402	2,103	3,000
12-552-679-00	Safety Equipment	2,000	972	1,500	0	0	1,500
12-552-723-00	Water Treatment/Testing	9,500	10,153	10,000	7,916	11,873	10,000
12-552-731-00	Pipeline/Valving/Distribution Expe	2,500	3,315	1,500	1,809	2,713	1,500
12-552-731-20	Repair of Leaks	6,000	0	500	0	0	500
12-552-731-30	Fire Hydrants Repair and Replace	5,000	11,702	7,000	0	7,000	7,500
12-552-776-00	Meter Expenses-Commercial	500	1,824	500	0	0	500
12-552-776-10	Pump Maintenance/Repairs	5,000	2,749	1,500	1,706	2,559	2,500
12-552-830-00	Public Safety						17,366
12-552-830-00	Inventory Contra Account	0	33,247	0	0	0	0
11-557-598-00	Reverse 911 System	0	0	0	0	1,250	1,250
12-561-599-00	Summer Entertainment in the Park						3,000
	Annual Water Tank Inspection						2,800
	Generator Maintenance						2,000
12-800-00-00	Depreciation Expense	0	12,830	13,000	0	0	13,000

Subtotal

97,500

152,548

195,679

92,917

166,467

226,167

CAPITAL IMPROVEMENTS

12-187-000-00	Construction in Progress (Water Tank)		0	0	0	0	0
12-552-772-00	Contingency	5,000	1,000	5,000	0	5,000	5,000
12-552-772-05	Loan Payments		0	36,767	0	36,767	36,767
12-552-772-10	Water Meter Project- Resident	0	8,913	10,000	1,506	10,000	10,000
12-552-772-20	Water Tank Replacement Project	1,343,000	0	0	0	0	0
12-552-772-30	Water Equipment Replacement	5,000	0	2,500	1,646	2,500	2,500
12-552-772-40	Water System Improvements	10,000	0	10,000	0	10,000	10,000
Subtotal		1,363,000	9,913	64,267	3,152	64,267	64,267

UTILITY ADMIN/OVERHEAD FUNDS

12-552-800-00	Water Utility Admin Fees	0	0	0	0	0	0
12-552-820-00	Franchise Fee	18,793	17,378	15,000	14,139	15,000	15,874
Subtotal		18,793	17,378	15,000	14,139	15,000	15,874

TOTAL WATER BUDGET

1,679,991

391,168

482,524

254,367

461,973

517,613

ORDINANCE NO. 450

AN ORDINANCE LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2019 TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE TOWN OF CENTER, COLORADO, FOR THE 2019 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 \$211,862, and;

WHEREAS, the 2018 valuation for assessment for the Town of Center, as certified by the County Assessor of Saguache County, Colorado, is \$5,092,363, and;

WHEREAS, the 2018 valuation for assessment for the Town of Center, as certified by the County Assessor of Rio Grande County, Colorado, is \$5,235,089.

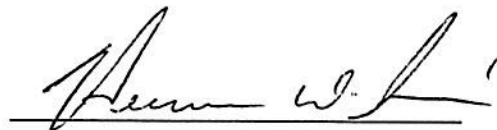
NOW, THEREFORE, BE IT ORDAINED by the Board of Trustees of the Town of Center, Colorado:

Section 1: That for the purpose of meeting all general operating expenses of the Town of Center during the 2019 budget year, there is hereby levied a tax of 20.538 mills upon each dollar of the total valuation for assessment of all taxable property within the Town for the year 2019.

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 12th day of December, 2018.

TOWN OF CENTER

A handwritten signature in black ink, appearing to read 'Herman W. Sisneros', written over a horizontal line.

Herman Sisneros, Mayor

ATTEST:

A handwritten signature in black ink, appearing to read 'Brian Lujan', written over a horizontal line.

Brian Lujan, Town Clerk

ORDINANCE NO 451

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 2019 BUDGET YEAR.

WHEREAS, the Town of Center has adopted the 2019 annual budget in accordance with the Local Government Budget Law on December 12th, 2019 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:

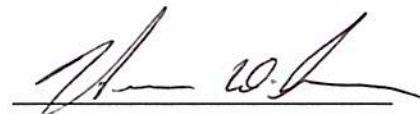
General Fund	\$ 887,083
Light and Power Fund	\$ 2,246,583
Gas Fund	\$ 1,416,585
Water Fund	\$ 517,613
Conservation Trust Fund	\$ 22,000
Street Improvement Fund	<u>\$ 582,500</u>
TOTAL:	\$ 5,672,364

ADOPTED this 12th day of December, 2018

TOWN OF CENTER

ATTEST:


Brian Lujan, Town Clerk


Herman Sisneros, Mayor



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

2019

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 \$5,235,089 for the year 2018, as is determined and fixed by the Board of Trustees of the Town of Center, Colorado on December 12, 2018, is:

General Operating Expenses: 20.538 Mills \$107,393

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 12th Day of December, 2018.

Brian Lujan, Town Clerk
Town of Center, Colorado



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

2019

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 \$5,092,363.00 for the year 2018, as is determined and fixed by the Board of Trustees of the Town of Center, Colorado on December 12, 2018, is:

General Operating Expenses: 20.538 Mills \$104,466

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 12th Day of December, 2018.

Brian Lujan, Town Clerk
Town of Center, Colorado