

Town of New Castle
2020 Adopted Budget
December 3, 2019



LETTER OF BUDGET TRANSMITTAL

To: Division of Local Government
1313 Sherman Street, Room 521
Denver, Colorado 80203

Date: 1/27/2020

Attached is a copy of the 2020 budget for the Town of New Castle in Garfield County, submitted pursuant to Section 29-1-113, C.R.S. This budget was adopted on December 3, 2019. If there are any questions please contact Loni Burk at (970) 984-2311, and PO Box 90, New Castle, Co 81647.

I, *Loni Burk*, Town Treasurer, do hereby certify that the enclosed is a true and accurate copy of the 2019 Adopted Budget.



Town of New Castle Administration Department

450 W. Main Street **Phone:** (970) 984-2311

PO Box 90 **Fax:** (970) 984-2716

New Castle, CO 81647 www.newcastlecolorado.org

January 27, 2020

Division of Local Government
1313 Sherman Street, Room 521
Denver, Co 80203

In accordance with the Colorado Revised Statutes, 29-1-113, attached please find:

1. 2020 budget message.
2. Lease-Purchase Supplemental Schedule
3. Copy of Certification of Tax Levies dated December 4, 2019.
4. Proof of publication of Notice of Budget.
5. Certified copy of Resolution No. TC-2019-23 that adopts the Town's 2020 budget, appropriates funds, levies property tax and establishes reserve and designated amounts.
6. Statements of Revenues, Expenditures, and changes in Fund Balances, with actual 2017, actual 2018, budget 2019, actual 11/19, projected 12/19 and budget 2020 amounts, for each of the Town's four funds.

If you require further information please contact me. Thank you.

Sincerely,

Loni Burk

Loni Burk
Town Treasurer



Town Administrator's Budget Message for 2020

December 3, 2019

To the Honorable Mayor Art Riddile, Town Council and New Castle Residents,

Working with Town Council during publicly held workshops in September and October, a proposed budget was shared with Town Council on October 1, 2019. Staff is now pleased to present the final draft of the proposed budget for the year 2020.

Historical Perspective

As a Chartered Home Rule town, which was originally incorporated in 1888, New Castle is governed by a Mayor and a 6-member Town Council. The Town Council is empowered to annually adopt and administer a budget in order to finance the government services listed below. The budget is organized on the basis of three types of funds.

The three fund types in this budget format are:

Proprietary funds which include the Town's *Utility Fund (Enterprise Fund)*. The purpose of this fund is to account for operations that are financed and operated in a manner similar to a private business enterprise. The intent of the New Castles Utility Fund is that the costs and expenses, of providing goods or services to the general public on a continued basis will be financed or recovered primarily through user charges. The *Utility Fund* includes services such as water, sewer, and trash services which are billed directly to users on a monthly basis.

Fiduciary fund types which include the Town's *Trust Funds* which consist of the *Conservation Trust Fund* and the *Cemetery Trust Fund*, these funds account for assets held by the Town in a trustee capacity. The *Conservation Trust Fund* is funded by lottery proceeds and is designated for parks and recreation uses. The *Cemetery Fund* is funded by the proceeds of Cemetery Plot sales. This fund is used for the maintenance and operation of Highland Cemetery.

Governmental fund types which include New Castle's *General Fund*. The purpose of the *General Fund* is to account for all financial resources which are not accounted for in the Fiduciary and Proprietary Funds. These financial resources service Town obligations in areas such as Police, Street Maintenance, Economic Development, Health and Welfare, Parks and Recreation, Town Maintenance, Building and Planning, Finance, Municipal Court, Town sponsored events, Town Clerk and Recording, and Town Administration.

The Town of New Castle uses the accrual basis for budgeting its revenues and expenditures in the above funds.

Message

During the past few years, New Castle has operated in part, with the assistance of reserve fund spending, and has experienced deficit budget trends in both the General and the Utility Fund. These trends were largely due to much needed spending on capital projects, decreasing revenue from sources related to the gas and oil industry, decreased revenues related to real estate values, and an overall slowing of new home construction.

With direction from Town Council given in 2017 seeking the elimination of deficit spending by budget year 2021, Town Council and staff have worked hard toward the goal of a balanced budget. Spending adjustments, combined with a growing sales tax base, utility rate adjustments, fee structure adjustments, the addition of a voter approved *Tobacco Tax*, and a voter approved *Mill Levy* rate extension have all assisted to provide a balanced budget for fiscal year 2020.

In the *Utility Fund*, the deficit trend was reversed this year as the Town expects to see an overall growth in the Utility Reserves of \$164,000 in 2019. The Town can expect to experience a growing reserve fund over the next several years, provided that we continue to monitor costs, expenses, and rates for services. It will be critical for the Town to continue on a path of growing reserve funds in order to finance upcoming capital projects which may include the expansion of raw water irrigation lines, ditch and distribution line upgrades, and the replacement of aging water and sewer infrastructure. Adding to the increase in revenue for 2020, the *Utility Fund* will include the addition of a *Bulk Water Sales Terminal*. This new facility, which is scheduled to be constructed in the spring of 2020, is made possible by a generous grant from the Federal Mineral Leasing District (FMLD), Town matching funds, and staff's ability to self-perform much of the construction work. Staff anticipates that this new facility will provide a steady stream of revenue to the Town's *Utility Fund* for many years to come.

In the *General Fund*, the deficit trend is ending with the 2020 Budget. While projections from gas and oil related revenues continue to drop, increased projected *sales tax revenues* have added greatly to the income side of the 2020 budget. Also adding to the revenue side of the *General Fund* budget will be a small increase from *Real Estate Tax* based on updated Garfield County Assessors real estate valuations, a voter approved continuation of an expiring *Mill Levy* assessment, and the implementation of a voter approved *Tobacco Tax*. On the expense side of the budget, Council and Staff have controlled cost increases, lowered spending across several recurring expenses, monitored staffing to appropriate levels, maximized available resources by utilizing staff experience to perform town projects and events, capitalized on several grant funding opportunities, and consistently monitored expenditures while seeking opportunities for savings.

Looking Forward

For the year 2020, the Town is looking forward to steady growth in new housing. While timelines are not yet determined, there is indication that the Town will see more than one new housing development start in 2020. While new housing starts are an encouraging sign, the Town will continue to seek commercial investment, in order to help balance our tax base between residential and commercial / retail properties.

Town revenues generated by sales tax, experienced record growth of approximately 10% in 2019. Indications of slow but steady growth in sales tax revenues for 2020 are encouraging. While general economic indications anticipate a slowing in the national economy in 2020 and 2021, New Castle is budgeting a conservative growth of 2.5 % in sales tax revenue for 2020.

The Town is looking forward to a slightly better funded streets and road maintenance budget than it has had during the past few years. Efforts to seek grant funding opportunities to supplement this budget will continue while Council and staff look for additional funding opportunities to keep New Castle roads in good condition for our residents. It must be noted that during the next few years, the Town must continue to substantially increase funding for streets and roads in order to remain ahead of maintenance and replacement projects.

Our Police Department is now fully staffed and will be working toward vehicle and equipment upgrades in order to replace aging equipment. An effort to maximize grant funding for officer training will continue in 2020.

Changes to Town events and activities will be minimal as the Town continues to provide a long list of community events and activities. New areas of concentration will include more efficient use of volunteer groups, community input, and community involvement regarding event and recreational programming.

The Town will continue to seek grant opportunities which allow for wise investment and maximum return of town dollars. The Town has earned an excellent reputation among grant providers and will continue to work to provide for wise use of generously granted funds.

Conclusion

New Castle has had an amazing history and continues to have a very bright future. Staff is convinced that through the continued guidance of wise Council and thoughtful actions, New Castle will remain one of the finest Towns in Colorado. New Castle's rich history, safe environment, connectivity to job opportunities, proximity to outdoor recreational opportunities, excellent schools, variety of housing opportunities, and rich community activities are all sought after qualities that will continue to make New Castle a highly attractive place to call home.

Sincerely,

David Reynolds

David Reynolds
Town Administrator
New Castle

TOWN OF NEW CASTLE, COLORADO
LEASE-PURCHASE SUPPLEMENTAL SCHEDULE TO THE
ADOPTED BUDGET
(Pursuant to 29-1-103(3)(d), C.R.S.)
BUDGET YEAR 2020

I. REAL PROPERTY LEASE-PURCHASE AGREEMENTS:

NONE

II. ALL LEASE-PURCHASE AGREEMENTS NOT INVOLVING REAL PROPERTY:

Description of Lease-Purchase Items:

NONE

Dates of lease purchase agreements:

NONE

Does the agreement include renewal options? YES No X

If yes, describe: _____

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners¹ of Garfield County, Colorado.

On behalf of the Town of New Castle,

the Town Council
(taxing entity)^A

of the Town of New Castle
(governing body)^B
(local government)^C

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 57,180,680 assessed valuation of: (GROSS^D assessed valuation, Line 2 of the Certification of Valuation Form DLG 57^E)

Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area^F the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of: \$ 57,180,680 (NET^G assessed valuation, Line 4 of the Certification of Valuation Form DLG 57) USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED BY ASSESSOR NO LATER THAN DECEMBER 10

Submitted: 12/4/2019 for budget/fiscal year 2020
(no later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY ²	REVENUE ²
1. General Operating Expenses ^H	<u>7.623</u> mills	\$ <u>435,888</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< > mills	\$ < >
SUBTOTAL FOR GENERAL OPERATING:	<input type="text"/> mills	\$ <input type="text"/>
3. General Obligation Bonds and Interest ^J	<u>0.787</u> mills	\$ <u>45,001</u>
4. Contractual Obligations ^K	_____ mills	\$ _____
5. Capital Expenditures ^L	_____ mills	\$ _____
6. Refunds/Abatements ^M	_____ mills	\$ _____
7. Other ^N (specify): _____	_____ mills	\$ _____
_____	_____ mills	\$ _____
TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	<input type="text"/> <u>8.410</u> mills	\$ <input type="text"/> <u>480,889</u>

Contact person: (print) Arthur B. Riddle Daytime phone: (970) 984-2311
Signed: [Signature] Title: Mayor

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

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

Ad #: 0000508007-01

Customer: TOWN OF NEW CASTLE,

Your account number is: 1003147

**PROOF OF PUBLICATION
GLENWOOD SPRINGS POST INDEPENDENT
STATE OF COLORADO
COUNTY OF GARFIELD**

I, Samantha Johnston, do solemnly swear that I am Associate General Manager of the GLENWOOD SPRINGS POST INDEPENDENT, that the same daily newspaper printed, in whole or in part and published in the County of Garfield, State of Colorado, and has a general circulation therein; that said newspaper has been published continuously and uninterruptedly in said County of Garfield for a period of more than fifty-two consecutive weeks next prior to the first publication of the annexed legal notice or advertisement and that said newspaper has published the requested legal notice and advertisement as requested. The GLENWOOD SPRINGS POST INDEPENDENT is an accepted legal advertising medium, only for jurisdictions operating under Colorado's Home Rule provision.

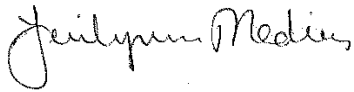
That the annexed legal notice or advertisement was published in the regular and entire issue of every number of said daily newspaper for the period of 1 insertion; and that the first publication of said notice was in the issue of said newspaper dated 11/14/2019 and that the last publication of said notice was dated 11/14/2019 in the issue of said newspaper.

In witness whereof, I have here unto set my hand this day, 11/25/2019.

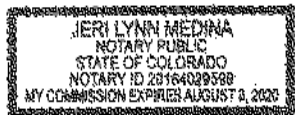


Samantha Johnston, Associate General Manager

Subscribed and sworn to before me, a notary public in and for the County of Garfield, State of Colorado this day 11/25/2019.



Jerilyn Medina, Notary Public
My Commission Expires: August 3, 2020



**NOTICE OF PUBLIC HEARING
Town of New Castle**

Date: Tuesday, December 3, 2019

Time: 7:00 PM

Place of hearing: New Castle Town Hall, 450 West Main Street, New Castle, CO

Public body conducting hearing: Town Council

Purpose: Consider adoption of supplemental budget for the Town of New Castle for 2019

The proposed supplemental budget is available for inspection by the public at the Town Clerk's office at 450 West Main Street, P. O. Box 90, New Castle, CO 81647. All interested persons are invited to appear and state their views, protests or objections. If you cannot appear personally at such hearing, then you are urged to state your views by letter.

**NOTICE OF PUBLIC HEARING
Town of New Castle**

Date: Tuesday, December 3, 2019

Time: 7:00 PM

Place of hearing: New Castle Town Hall, 450 West Main Street, New Castle, CO

Public body conducting hearing: Town Council

Purpose: Consider Adoption of Budget for the Town of New Castle for 2020

The proposed budget is available for inspection by the public at the Town Clerk's office at 450 West Main Street, P. O. Box 90, New Castle, CO 81647. All interested persons are invited to appear and state their views, protests or objections. If you cannot appear personally at such hearing, then you are urged to state your views by letter.

Published in the Glenwood Post Independent and Citizen Telegram on November 14, 2019. 0000508007

**TOWN OF NEW CASTLE
RESOLUTION NO. TC-2019-23**

A Resolution of the Town Council of the Town of New Castle Adopting a Budget for the Town of New Castle, Colorado, for the Fiscal Year Beginning on January 1, 2020 and Ending on December 31, 2020, Appropriating the Amounts Specified in the Budget as Expenditures from the Funds Indicated, Levying the Property Tax Proposed in the Budget, and Reserving and Designating Certain Amounts in Each Fund.

WHEREAS, pursuant to the Home Rule Charter of the Town of New Castle, on October 3, 2019, the Town Administrator and the Town Treasurer submitted to the Town Council a proposed budget for the fiscal year beginning on January 1, 2020 and ending on December 31, 2020; and

WHEREAS, on December 3, 2019, the Council held a public hearing on the proposed budget, after publication in accordance with the Charter of notice of such public hearing and notice that the proposed budget was on file for public inspection in the office of the Town Clerk; and

WHEREAS, after the public hearing, the Council gave due consideration to the input of the public and any issues raised at the hearing; and

WHEREAS, the Council desires to adopt the budget, as amended in accordance with discussion at the public hearing; and

WHEREAS, the Charter provides that adoption of the budget by the Council shall constitute appropriations of the amounts specified in the budget as expenditures from the funds indicated and shall constitute a levy of the property tax proposed in the budget; and

WHEREAS, the Council desires to reserve and designate funds as required by law and for other beneficial purposes.

NOW, THEREFORE, Be it Resolved by the Town Council of the Town of New Castle, Colorado:

1. The Town Council adopts the above recitals as findings of fact and determinations of the Town Council.

2. The Council estimates the following amounts as revenues and expenditures for each Town fund for the fiscal year beginning January 1, 2020 and ending December 31, 2020:

GENERAL FUND

<u>Revenues</u>	
From the general property tax levy	\$435,888
From the contractual obligations Property Tax levy	\$45,001
From other sources	<u>\$3,273,001</u>

Total General Fund Revenues \$3,753,890

Total General Fund Expenditures \$3,750,784

UTILITY FUND

Revenues

From reserved and designated amounts \$ -0-

From other sources \$3,265,118

Total Utility Fund Revenues \$3,265,118

Total Utility Fund Expenditures \$3,144,435

CONSERVATION TRUST FUND

Revenues

From reserved and designated amounts \$ -0-

From other sources \$40,040

Total Conservation Trust Fund Revenues \$40,040

Total Conservation Trust Fund Expenditures \$14,000

CEMETERY FUND

Revenues

From Reserved/Designated \$ -0-

From other sources \$3,300

Total Cemetery Fund Revenues \$3,300

Total Cemetery Fund Expenditures \$2,000

3. The Council approves and adopts the budget as submitted, amended, and summarized in this resolution by fund, as the budget for the Town of New Castle for the year stated above.

4. The Council appropriates the amounts specified above as expenditures from the funds indicated.

5. For the purpose of meeting all general operating expenses of the Town of New Castle during the 2020 fiscal year, the Council hereby levies a tax of 8.41 mills upon

each dollar of the total valuation for assessment of all taxable property within the Town for the year 2019.

6. The Town Clerk is authorized and directed to certify immediately to the County Commissioners of Garfield County, Colorado, the mill levy for the Town of New Castle as determined and set in this resolution.

7. The Council reserves the following amounts in each Town fund:

GENERAL FUND

Burning Mountain I Reserve	\$5,494, committed pursuant to Amendment to Subdivision Improvements Agreement for Burning Mountain PUD, Phase I
Emergency Reserve	Three percent of "fiscal year spending", as defined in Colorado Constitution, Article X, Section 20(2)(e) ("Taxpayer's Bill of Rights")
Municipal Parks & Trees Reserve	\$8,250, committed pursuant to Town Ordinance No. 315
Police Training Reserve	Balance of court citation surcharges committed for police training pursuant to Town Ordinance No. 383 not expended as of December 31, 2019
Recreation, Parks, Trails, and Open Space Reserve	Balance of 1/2% sales tax reserved for recreation, parks, trails, and open space purposes pursuant to Town Ordinance No. 2000-19 not expended as of December 31, 2019
Recreational Facilities Development	Balance of fees reserved for recreational facilities development pursuant to Town Ordinance No. 98-11 not expended as of December 31, 2019

Solar PV Equipment Purchase Reserve

\$52,000 shall be assigned to purchase the solar photovoltaic equipment installed at the public works facility

Street Reserves

Balance of 1% sales tax reserved for streets pursuant to Town Ordinance No. 314 not expended as of December 31, 2019

Balance of County Road and Bridge funds reserved for streets pursuant to C.R.S. §43-2-202(4) not expended as of December 31, 2019

Balance of 3/4% county sales tax reserved for streets pursuant to Garfield County Resolution No. 96-54 not expended as of December 31, 2019

Balance of Highway Users tax reserved for streets pursuant to C.R.S. §43-4-208(1) not expended as of December 31, 2019

Balance of Motor Vehicle Special Assessment funds reserved for streets pursuant to C.R.S. §42-3-139(5) not expended as of December 31, 2019

Balance of Traffic Impact Fees committed pursuant to Town Ordinance No. 2002-17.

Miscellaneous Reserves

Balance of the Lodging Tax proceeds pursuant to Town Ordinance No. 03-17 not expended as of December 31, 2019

Balance of prepaid non-spendable funds

\$10,000 committed to vehicle or equipment purchases.

\$247,879 committed to future capital projects to be assigned.

UTILITY FUND

2008 Ballot Issue Reserve

Revenues collected and not expended for purposes described in Resolution TC-2008-18

Capital Improvements

Balance of water and sewer tap fees not expended on capital improvements as of December 31, 2019

CEMETERY FUND

Perpetual Care Reserve

\$10,000, reserved pursuant to condition attached to donation

8. The Council designates the following amounts for the following purposes in each Town Fund:

CONSERVATION TRUST FUND

Capital Improvements

Amount of surplus in the Conservation Trust Fund on December 31, 2019

CEMETERY FUND

Capital Improvements

Amount of surplus in the Cemetery Fund on December 31, 2019

Introduced, Read and Adopted at a Regular Meeting of the Town Council of the Town of New Castle, Colorado, on December 3, 2019.

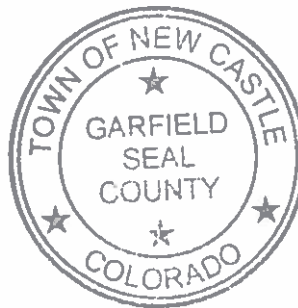
TOWN OF NEW CASTLE



Mayor Arthur B. Riddile

ATTEST:


Town Clerk Melody Harrison, CMC



TOWN OF NEW CASTLE, COLORADO

2020 ADOPTED BUDGET

December 3, 2019

TABLE OF CONTENTS

	<u>PAGE NO.</u>
<u>General Fund</u> Summary	1 -- 2
Administration	3 – 5
Building & Planning	6
Health & Welfare	7
Municipal Court	8
Parks & Trails Capital	9
Parks & Trails Maintenance	10 – 11
Public Safety	12 – 13
Recreation	14 – 16
Street Maintenance	17 – 18
Town Maintenance	19
<u>Utility Fund</u> Summary	20
Water Operating	21 – 22
Water Capital	23
Waste Water Operating	24 – 25
Waste Water Capital	26
Trash	27
<u>CONSERVATION TRUST FUND</u>	28
<u>CEMETERY FUND</u>	29



General Fund



TOWN OF NEW CASTLE, COLORADO

GENERAL FUND

Combined Statement of Revenues, Expenditures
and Changes in Fund Balances - Budget and Actual
Budget Year Ending December 31, 2020

	<u>Actual 2017</u>	<u>Actual 2018</u>	<u>Budget 2019</u>	<u>Actual thru 11/30/19</u>	<u>Projected 2019</u>	<u>Budget 2020</u>
BEGINNING FUND BALANCE	1,036,890	1,367,539	1,211,945	1,324,608	1,324,608	1,714,241
Restricted - Tabor	161,000	161,000	185,000	185,000	185,000	185,000
Restricted - Prepaid-Non Spendable	17,554	4,896	4,027	0	0	0
Committed - Burning Mtn Ave.	5,494	0	5,494	5,494	5,494	5,494
Committed - PS Training/Mahan Fund	1,282	1,976	1,872	1,976	1,976	1,976
Committed - Police Training	5,541	0	0	405	0	0
Committed - Traffic Impact	230,553	321,487	324,805	321,487	328,526	353,642
Committed - Ambulance/Trees	8,250	8,250	8,250	8,250	8,250	8,250
Assigned - Solar Purchase	52,000	52,000	52,000	52,000	52,000	52,000
Assigned - Vehicle Replacement	0	10,000	10,000	10,000	10,000	10,000
Assigned - Future Capital Projects TBD	0	0	0	0	0	247,879
Unassigned	555,216	807,930	620,497	739,996	733,362	850,000
REVENUES						
Other Revenues (Administration)	1,734,473	1,722,410	1,562,687	1,894,815	2,114,826	2,303,549
Building/Planning Department	130,072	80,675	99,850	117,027	129,304	94,650
Municipal Court	18,961	20,266	14,200	16,128	16,242	15,000
Parks /Trails Capital	723,482	353,475	204,800	200,425	217,377	243,071
Park/Trails Maintenance	88,966	127,546	99,625	114,952	116,665	119,936
Public Safety Department	87,081	47,221	21,650	12,059	36,652	10,650
Recreation Department	114,890	143,866	141,125	189,985	183,688	163,825
Street Maintenance	810,844	981,511	752,788	734,806	859,157	803,209
Total Revenues	3,708,769	3,476,970	2,896,725	3,280,197	3,673,911	3,753,890
Expenditures						
Administration Department	479,095	562,754	495,985	508,068	607,715	1,165,074
Building/Planning Department	254,156	197,189	169,117	163,975	178,361	196,185
Health and Welfare	21,542	27,459	23,800	23,336	25,721	30,000
Municipal Court	23,081	23,137	34,300	20,471	24,908	28,750
Parks/Trails Capital	600,361	212,954	73,274	63,781	113,275	63,556
Parks/Trails Maintenance	310,013	355,084	342,016	287,023	326,003	315,355
Public Safety Department	900,192	1,001,014	950,183	820,793	974,005	981,005
Recreation Department	278,072	336,153	357,514	377,437	410,195	399,620
Street Maintenance	476,705	768,855	506,060	495,707	592,524	544,245
Town Maintenance	34,903	35,302	41,278	25,873	31,571	26,994
Contingency Amount						
TOTAL EXPENDITURES	3,378,120	3,519,901	2,993,527	2,786,464	3,284,278	3,750,784
ENDING FUND BALANCE	1,367,539	1,324,608	1,115,143	1,818,341	1,714,241	1,717,347
Net Surplus (Deficit)	330,649	(42,931)	(96,802)	493,733	389,633	3,106

TOWN OF NEW CASTLE, COLO.
Continued:

	<u>Actual 2017</u>	<u>Actual 2018</u>	<u>Budget 2019</u>	<u>Actual thru 11/30/19</u>	<u>Projected 2019</u>	<u>Budget 2020</u>
ENDING FUND BALANCE	1,367,539	1,324,608	1,115,143	1,818,341	1,714,241	1,717,347
Assigned Amounts:						
Restricted - TABOR	185,000	185,000	185,000	185,000	185,000	185,000
Restricted - Prepaid-Non Spendable	11,107	6,216	6,216	6,216	0	0
Committed Burning Mountain I	5,494	5,494	5,494	5,494	5,494	5,494
Committed - PS Training/Mahan Fund	1,571	1,976	2,072	1,872	2,072	2,072
Committed - Police Training	405	0	0	0	0	0
Committed - Traffic Impact	321,487	329,783	333,101	333,234	336,822	361,938
Committed - Ambulance	8,250	8,250	8,250	8,250	8,250	8,250
Assigned - Solar Purchase	52,000	52,000	52,000	52,000	52,000	52,000
Assigned - Veh-Equip Replacement	10,000	10,000	10,000	10,000	10,000	10,000
Assigned - Future Capital Projects TBD						242,593
Unassigned	772,225	725,889	513,010	1,216,275	1,114,603	850,000

Account Number	Account Title	2017-17 Prior year 2 Actual	2018-18 Prior Year Budget	2018-18 Prior Year Actual	2019-19 Curr Year Budget	11/19 Curr YTD Actual	2019-19 Curr Year Proj Budget	2020-20 Beginning Budget
General Fund								
Revenues								
10-4010-001	General Property Tax	329,420	358,332	358,035	360,666	360,433	360,641	435,889
10-4010-002	Property tax-Contr Obligations	96,687	89,661	96,460	85,910	90,013	90,935	45,001
10-4010-020	Specific Ownership	33,256	19,000	27,105	21,000	24,593	27,156	25,000
10-4010-030	Interest / Penalties	320	25	367	40	306	338	350
10-4010-040	Sales 1 3/4 %	665,693	673,000	695,077	716,352	675,803	736,782	760,969
10-4010-080	Use Tax	45,857	33,000	31,197	20,000	27,583	29,724	43,200
10-4010-095	Lodging Tax	15,983	11,000	17,153	14,500	14,531	17,671	17,000
10-4010-100	Cigarette Tax	3,287	3,100	3,353	2,900	3,596	3,364	7,000
10-4010-120	Franchise Tax	122,541	116,000	124,964	118,000	122,111	126,810	125,000
10-4010-140	Occupation Tax	6,042	6,100	5,804	5,200	3,326	3,568	3,600
10-4010-191	Finance Charges	.00	.00	.00	.00	10,000	.00	.00
10-4010-220	Animal Permits	1,685	2,000	2,003	1,650	1,277	2,000	2,000
10-4010-260	Liquor Licenses	2,993	2,100	3,333	2,100	2,433	2,500	2,500
10-4010-280	Business Licenses	.00	.00	100	.00	6,077	7,100	7,100
10-4010-289	Trail Grant Revenue	.00	.00	43,022	.00	.00	.00	.00
10-4010-390	Mineral Lease Distribution	124,524	107,500	109,776	109,776	182,749	182,749	110,000
10-4010-391	Severance Tax	38,965	47,500	44,460	44,460	95,745	95,745	45,000
Total Revenues:		1,487,253	1,468,318	1,562,209	1,502,554	1,620,573	1,687,083	1,629,609

Revenues								
10-4020-001	AD Charges for Services	14	20	7	20	7	.00	.00
10-4020-020	Ad Rent Income	9,381	10,000	15,376	14,000	2,101	2,100	.00
10-4020-021	SNAP Revenue	1,181	400	1,011	900	991	971	.00
10-4020-022	Kamm Bldg Rent Income	.00	.00	4,800	7,200	6,984	6,942	7,440
10-4020-040	AD Sale of Assets	197,500	.00	.00	.00	248,928	248,928	.00
10-4020-051	Burn. Mtn. Festival Rev.	13,627	11,000	17,346	18,000	17,920	17,675	15,000
10-4020-060	AD Miscellaneous	2,716	1,000	10,724	1,000	32,727	32,667	.00
10-4020-066	Retirement Forfeiture	4,285	100	6,961	100	8,487	10,000	.00
10-4020-084	Comm. Garden Revenue	25	100	100	100	.00	.00	.00
10-4020-085	Trail Grant Revenue	.00	.00	80,500	.00	30,000	81,600	.00
10-4020-104	Trails Development Grant	3,000	.00	.00	.00	.00	.00	625,000
10-4020-200	Tap Fee Agreement Rev.	.00	.00	233	.00	.00	.00	.00
10-4020-505	Tap Fee Interest	210	105	105	12	180-	.00	.00
10-4020-540	AD CT Interest	8,093	6,000	13,677	12,000	11,906	13,271	12,000
10-4020-570	First Bank Interest	760	300	765	300	459	.00	.00
10-4020-580	AD C-SAFE Interest	6,412	5,000	8,510	6,500	13,863	13,553	14,500
10-4020-590	2010 Bond Revenue	15	1	86	1	50	36	.00
Total Revenues:		247,220	34,026	160,201	60,133	374,242	427,743	673,940

Administration								
10-5040-010	Council Salaries	16,140	16,140	16,805	16,140	15,186	16,140	16,700
10-5040-020	Salaries	126,447	133,740	133,331	132,190	122,725	132,700	200,000
10-5040-023	Overtime Pay	.00	.00	.00	.00	23	.00	150
10-5040-025	Salary - Temps	4,005	3,000	.00	3,000	.00	3,000	4,500
10-5040-030	Payroll Tax Exp - Social Sec	9,089	9,480	9,309	9,383	8,171	9,383	13,700
10-5040-031	Payroll Tax Exp - Medicare	2,126	2,215	2,178	2,194	1,912	2,184	3,300
10-5040-032	Payroll Tax Exp - St Unemplmnt	436	460	143	454	368	454	700
10-5040-041	CCOERRA Retirement Exp	5,015	5,350	5,697	5,288	4,801	5,000	5,400
10-5040-042	Health Insurance Exp	32,159	31,075	33,507	32,600	28,812	32,000	33,000
10-5040-043	Cafeteria Plan Expense	6,760	100	6,234	100	1,136	1,220	1,000
10-5040-050	Employee Support	388	500	2,198	1,500	4,498	4,500	1,500
10-5040-051	Employee Wellness Program	.00	.00	.00	1,188	408	1,188	1,188
10-5040-100	Office Supplies	3,490	3,060	4,719	3,500	4,552	4,500	3,500

Account Number	Account Title	2017-17	2018-18	2018-18	2019-19	11/19	2019-19	2020-20
		Prior year 2 Actual	Prior Year Budget	Prior Year Actual	Curr Year Budget	Curr YTD Actual	Curr Year Proj Budget	Beginning Budget
10-5040-101	Office Op. Supply & Furniture	1,027	1,275	616	1,000	268	500	1,000
10-5040-102	Postage Expense	934	1,900	1,045	1,950	326	1,100	1,500
10-5040-103	Computer Hardware/Software	804	4,250	1,191	4,250	11,701	12,000	4,250
10-5040-104	Printing & Copies	963	1,400	1,018	1,425	915	1,425	1,500
10-5040-106	Credit Card Fees	300	300	300	300	.00	300	300
10-5040-107	Computer Services	3,355	4,000	5,761	4,000	6,014	6,500	4,000
10-5040-110	Ordinance Codification	1,850	2,550	3,402	3,000	1,574	3,000	3,000
10-5040-120	Utilities	2,570	3,570	1,816	3,600	1,165	2,500	2,900
10-5040-140	Telephone Expense	3,684	4,080	4,024	4,080	3,786	4,080	4,080
10-5040-144	Public Access. Expense	.00	300	.00	.00	.00	.00	.00
10-5040-145	Internet Svc/Web Page	7,190	4,000	6,272	5,000	13,845	9,000	5,500
10-5040-146	Newsletter Expenses	6,706	3,000	5,000	4,500	6,291	7,000	7,000
10-5040-150	Mileage Expense	124	600	1,424	315	1,077	2,000	1,500
10-5040-160	Dues, Subscriptions	2,128	3,000	2,415	3,000	2,718	3,000	3,000
10-5040-170	Training & Meetings	348	1,750	15	4,500	1,650	2,000	6,100
10-5040-175	Meals, Lodging	2,093	2,850	3,134	4,200	1,748	1,500	4,200
10-5040-180	Publication of Notices	18	500	758	500	873	400	500
10-5040-200	Legal Services	23,417	17,000	22,538	24,000	33,781	35,000	30,000
10-5040-210	Technical Support	1,965	3,600	2,220	3,000	2,238	3,000	3,000
10-5040-220	Other Prof Services	2,268	4,000	1,121	3,000	828	1,000	1,200
10-5040-240	Audit Expense	1,600	1,650	1,650	1,700	1,550	1,700	1,700
10-5040-250	Economic Dev./Enhancement	29,992	10,000	16,450	18,000	16,025	18,000	18,000
10-5040-252	Outdoor Rec. Marketing	150	5,000	2,107	.00	.00	.00	.00
10-5040-254	Chamber of Commerce	.00	7,000	7,000	7,000	7,000	7,000	7,000
10-5040-255	DownTown Group Exp	698	6,000	5,901	6,000	4,367	6,000	6,000
10-5040-256	AGNC Expense	.00	500	.00	500	53	.00	500
10-5040-257	Branding-Marketing Exp.	.00	2,100	633	.00	160-	.00	.00
10-5040-260	Insurance Expense	9,166	11,750	8,173	11,750	7,111	7,135	7,485
10-5040-279	Council Expenses	827	1,500	1,515	1,000	5,031	5,200	5,000
10-5040-280	Miscellaneous Expense	2,653	2,500	2,615	2,500	1,748	2,500	2,500
10-5040-283	Community Garden Exp.	408	100	285	200	.00	.00	300
10-5040-285	Community Market	.00	.00	2,500	6,500	6,317	6,500	6,500
10-5040-287	Trail Development	40,619	12,000	103,849	30,000	44,280	88,244	10,000
10-5040-288	LoVa Trail West (constr grant)	.00	.00	56	.00	7,773	27,000	628,000
10-5040-289	LOVA Operations	.00	500	.00	2,500	.00	.00	12,500
10-5040-290	Special Events	20,316	10,000	26,368	3,000	1,877	3,000	3,000
10-5040-291	Burning Mtn Festival Exp.	.00	.00	.00	15,000	21,396	21,000	15,000
10-5040-320	Veh Exp-08 Toyota	233	750	135	750	1,022	900	750
10-5040-321	Veh Exp - Traverse	139	700	14	700	20	700	700
10-5040-340	Gas & Oil	2,693	2,800	1,497	1,500	1,664	2,000	1,500
10-5040-360	County Treasurer Fees	6,595	7,800	7,170	7,800	8,881	9,074	10,500
10-5040-361	Treasurer Fees - Capital Exp	1,795	2,100	1,792	2,100	35	100	2,100
10-5040-362	Bank Charges	.00	10	.00	.00	60	60	60
10-5040-476	SNAP Expense	1,328	1,000	934	1,000	677	700	500
10-5040-477	Comm. Market	.00	2,500	.00	.00	.00	.00	.00
10-5040-480	Engineering & Survey	1,468	200	853	500	.00	500	500
10-5040-520	Election Expense	3,040	10,000	6,188	4,000	1,125	4,000	9,400
10-5040-600	Loan Interest	13,326	9,629	9,629	5,578	5,578	5,578	1,161
10-5040-610	HPC Expenses	.00	2,000	.00	2,000	.00	2,000	2,000
10-5040-630	2010 Bond Costs	250	250	250	250	250	250	250
10-5040-650	Loan Principal	74,000	77,000	77,000	81,000	81,000	81,000	43,000
Total Administration:		479,095	456,384	562,754	495,985	508,068	607,715	1,165,074
General Fund Revenue Total:		1,734,473	1,502,344	1,722,410	1,562,687	1,994,815	2,114,826	2,303,549
General Fund Expenditure Total:		479,095	456,384	562,754	495,985	508,068	607,715	1,165,074

Account Number	Account Title	2017-17 Prior year 2 Actual	2018-18 Prior Year Budget	2018-18 Prior Year Actual	2019-19 Curr Year Budget	11/19 Curr YTD Actual	2019-19 Curr Year Proj Budget	2020-20 Beginning Budget
	Net Total General Fund:	<u>1,255,378</u>	<u>1,045,960</u>	<u>1,159,656</u>	<u>1,066,702</u>	<u>1,486,747</u>	<u>1,507,111</u>	<u>1,138,475</u>
	Net Grand Totals:	<u><u>1,255,378</u></u>	<u><u>1,045,960</u></u>	<u><u>1,159,656</u></u>	<u><u>1,066,702</u></u>	<u><u>1,486,747</u></u>	<u><u>1,507,111</u></u>	<u><u>1,138,475</u></u>

Account Number	Account Title	2017-17 Prior year 2 Actual	2018-18 Prior Year Budget	2018-18 Prior Year Actual	2019-19 Curr Year Budget	11/19 Curr YTD Actual	2019-19 Curr Year Proj Budget	2020-20 Beginning Budget
General Fund								
Revenues								
10-4010-170	Land Use Application Fees	500	500	800	500	3,535	3,535	1,500
10-4010-180	Building Permits	89,729	87,850	59,869	70,300	56,243	55,459	63,000
10-4010-190	Developers Reimbursement	34,305	25,000	15,375	25,000	57,014	60,000	30,000
10-4010-240	Contractor Licenses	5,300	4,000	4,375	4,000	75	150	.00
10-4010-245	Misc. Building Dept Revenue	100	50	206	.00	.00	10,000	.00
10-4010-300	Sign Permits	138	50	50	50	160	160	150
Total Revenues:		130,072	117,450	80,675	99,850	117,027	129,304	94,650
Building & Planning								
10-5030-020	Salaries	123,731	102,991	100,475	64,716	58,653	64,716	72,800
10-5030-023	Overtime Pay	.00	.00	.00	.00	.00	.00	150
10-5030-030	Payroll Tax Exp - Social Sec	7,671	6,390	6,230	4,013	3,530	4,013	4,550
10-5030-031	Payroll Tax Exp - Medicare	1,794	1,500	1,457	939	826	939	1,100
10-5030-032	Payroll Tax Exp - St Unemplmnt	367	310	270	195	157	195	250
10-5030-041	CCOERRA Retirement Exp	3,955	4,120	4,136	2,589	2,346	2,589	3,000
10-5030-042	Health Insurance Exp	26,471	27,500	21,976	12,600	10,974	12,000	12,000
10-5030-043	Cafeteria Plan Expense	5,009	100	5,388	100	.00	.00	.00
10-5030-050	Employee Support	29	200	545	400	101	101	.00
10-5030-051	Employee Wellness Program	.00	.00	.00	205	159	205	205
10-5030-100	Office Supplies	2,190	750	1,281	1,000	1,044	1,200	100
10-5030-101	Office Op. Supply & Furniture	330	250	.00	250	.00	.00	200
10-5030-102	Postage Expense	713	500	101	500	265	300	300
10-5030-103	Computer Hardware/Software	1,144	1,000	35	1,500	1,186	1,200	.00
10-5030-104	Printing & Copies	821	1,326	1,018	1,200	830	1,000	500
10-5030-106	Credit Card Fees	250	300	300	300	.00	.00	.00
10-5030-107	Computer Services	3,337	3,500	5,625	3,500	3,699	3,925	2,900
10-5030-140	Telephone Expense	1,242	1,326	1,116	1,350	582	635	650
10-5030-150	Mileage Expense	84	250	.00	250	.00	150	350
10-5030-160	Dues, Subscriptions	135	500	135	500	135	135	135
10-5030-161	Bldg Code Library	1,882	500	106	1,500	.00	.00	250
10-5030-170	Training & Prof Dues	1,903	2,889	.00	2,200	125	.00	1,200
10-5030-175	Meals, Lodging	1,711	3,239	32	2,000	32	82	1,000
10-5030-180	Publication of Notices	886	500	465	500	.00	.00	250
10-5030-190	Developers Costs	28,315	25,000	14,206	25,000	57,409	60,000	30,000
10-5030-195	Developers Bad Debt	500	500	.00	500	.00	.00	.00
10-5030-200	Legal Services	10,318	7,000	7,613	7,000	4,051	4,500	7,000
10-5030-210	Technical Support	2,760	2,600	4,591	2,700	2,238	2,300	2,300
10-5030-220	Plan Review/Inspection	21,931	7,000	15,484	24,000	8,445	11,525	50,000
10-5030-230	Other Prof. Svcs.	.00	.00	.00	.00	2,540	2,000	.00
10-5030-235	B & P Consulting Fees	13	510	.00	500	.00	.00	.00
10-5030-240	Audit Expense	500	510	510	510	612	612	595
10-5030-260	Insurance Expense	4,149	6,000	3,964	6,500	4,038	4,039	4,300
10-5030-280	Miscellaneous Expense	15	100	131	100	.00	.00	100
Total Building & Planning:		254,156	209,161	197,189	169,117	163,975	178,361	196,185
General Fund Revenue Total:		130,072	117,450	80,675	99,850	117,027	129,304	94,650
General Fund Expenditure Total:		254,156	209,161	197,189	169,117	163,975	178,361	196,185
Net Total General Fund:		124,084-	91,711-	116,514-	69,267-	46,948-	49,057-	101,535-
Net Grand Totals:		124,084-	91,711-	116,514-	69,267-	46,948-	49,057-	101,535-

Account Number	Account Title	2017-17 Prior Year 2 Actual	2018-18 Prior Year Budget	2018-18 Prior Year Actual	2019-19 Curr Year Budget	11/19 Curr YTD Actual	2019-19 Curr Year Proj Budget	2020-20 Beginning Budget
General Fund								
Health & Welfare								
10-5080-500	Outgoing Grants	19,800	20,000	25,722	22,000	20,500	22,000	26,000
10-5080-502	H & W-CMC Seniors Program	1,742	400	1,736	1,800	2,836	3,721	4,000
Total Health & Welfare:		21,542	20,400	27,459	23,800	23,336	25,721	30,000
General Fund Revenue Total:		.00	.00	.00	.00	.00	0	0
General Fund Expenditure Total:		21,542	20,400	27,459	23,800	23,336	25,721	30,000
Net Total General Fund:		21,542-	20,400-	27,459-	23,800-	23,336-	25,721-	30,000-
Net Grand Totals:		21,542-	20,400-	27,459-	23,800-	23,336-	25,721-	30,000-

Account Number	Account Title	2017-17 Prior Year 2 Actual	2018-18 Prior Year Budget	2018-18 Prior Year Actual	2019-19 Curr Year Budget	11/19 Curr YTD Actual	2019-19 Curr Year Proj Budget	2020-20 Beginning Budget
General Fund								
Revenues								
10-4010-400	Misc. Court Revenue	530	.00	150	.00	1,462	1,500	500
10-4010-420	Traffic Fines	10,109	10,500	9,794	7,000	6,624	6,700	7,000
10-4010-421	Parking Tickets	589	150	822	200	875	875	600
10-4010-440	Other Fines	4,656	4,250	5,937	4,000	3,802	3,802	4,000
10-4010-460	Court Costs	1,397	1,200	1,858	2,000	2,052	2,052	1,700
10-4010-480	PS Citation Serv Charges	1,680	1,500	1,705	1,000	1,313	1,313	1,200
Total Revenues:		18,961	17,600	20,266	14,200	16,128	16,242	15,000
Municipal Court								
10-5055-020	Salaries	9,600	10,400	9,600	10,000	9,600	10,400	10,400
10-5055-100	Office Supplies	16	200	80	200	35	100	200
10-5055-102	Postage Exp.	.00	150	.00	100	114	100	100
10-5055-105	Office - Misc.	952	1,000	1,032	1,000	1,040	1,000	800
10-5055-106	Credit Card Fees	200	200	200	200	.00	.00	200
10-5055-160	Judge Exp (Dues, Taxes)	270	300	.00	300	.00	300	300
10-5055-175	Meals, Lodging	158	125	.00	300	.00	.00	200
10-5055-180	Publication of Notices	.00	.00	.00	.00	.00	.00	.00
10-5055-220	Attorney Fees - Court	11,042	12,500	10,929	20,000	8,876	12,000	15,000
10-5055-240	Audit Expense	.00	.00	.00	.00	.00	.00	.00
10-5055-260	Insurance Expense	756	1,300	1,002	1,300	806	808	850
10-5055-340	Municipal Court Expense	.00	200	294	400	.00	200	200
10-5055-420	Training	88	400	.00	500	.00	.00	500
Total Municipal Court:		23,081	26,775	23,137	34,300	20,471	24,908	28,750
General Fund Revenue Total:		18,961	17,600	20,266	14,200	16,128	16,242	15,000
General Fund Expenditure Total:		23,081	26,775	23,137	34,300	20,471	24,908	28,750
Net Total General Fund:		4,120-	9,175-	2,871-	20,100-	4,343-	8,666-	13,750-
Net Grand Totals:		4,120-	9,175-	2,871-	20,100-	4,343-	8,666-	13,750-

Account Number	Account Title	2017-17 Prior Year 2 Actual	2018-18 Prior Year Budget	2018-18 Prior Year Actual	2019-19 Curr Year Budget	11/19 Curr YTD Actual	2019-19 Curr Year Proj Budget	2020-20 Beginning Budget
General Fund								
Park Revenue								
10-4040-030	Sales Tax 1/2% (new 2001)	185,235	192,000	194,065	199,300	188,352	205,303	213,071
10-4040-090	Recreational Dev Fee	25,500	25,000	8,500	5,500	5,500	5,500	9,000
10-4040-100	Donations-Park Capital	111,500	.00	.00	.00	.00	.00	.00
10-4040-110	GOCO Grant	347,245	.00	.00	.00	.00	.00	.00
10-4040-111	FMLD Grant	25,000	.00	150,910	.00	6,574	6,574	.00
10-4040-112	DOLA Grant	.00	.00	.00	.00	.00	.00	.00
10-4040-113	GARCO Grant	10,000	.00	.00	.00	.00	.00	.00
10-4040-394	Sale of Parks Assets	19,002	.00	.00	.00	.00	.00	21,000
Total Park Revenue:		723,482	217,000	353,475	204,800	200,425	217,377	243,071
Park Expenses								
10-5075-421	Veh/Equip - Lease/Purchase	16,232	7,355	7,355	7,355	7,356	47,356	.00
10-5075-600	Parks Interest Expense	20,477	26,841	21,741	24,710	18,319	24,710	18,363
10-5075-650	VIX Loan Principal	39,223	39,077	39,814	41,209	38,106	41,209	45,193
10-5075-700	Capital - Park Development	493,826	.00	144,004	.00	.00	.00	.00
10-5075-701	Capital Park Improvements	.00	.00	41	.00	.00	.00	.00
10-5075-702	Capital Equipment	.00	.00	.00	.00	.00	.00	.00
10-5075-703	Capital Park Planning	.00	2,000	.00	.00	.00	.00	.00
10-5075-704	Capital - Trails	30,603	.00	.00	.00	.00	.00	.00
Total Park Expenses:		600,361	75,273	212,954	73,274	63,781	113,275	63,556
General Fund Revenue Total:		723,482	217,000	353,475	204,800	200,425	217,377	243,071
General Fund Expenditure Total:		600,361	75,273	212,954	73,274	63,781	113,275	63,556
Net Total General Fund:		123,121	141,727	140,521	131,526	136,644	104,102	179,515
Net Grand Totals:		123,121	141,727	140,521	131,526	136,644	104,102	179,515

Account Number	Account Title	2017-17 Prior Year 2 Actual	2018-18 Prior Year Budget	2018-18 Prior Year Actual	2019-19 Curr Year Budget	11/19 Curr YTD Actual	2019-19 Curr Year Proj Budget	2020-20 Beginning Budget
General Fund								
Park Revenue								
10-4040-020	Sales Tax 1/4 %	84,791	96,000	97,033	91,250	94,176	102,682	106,536
10-4040-040	Park Use Revenue	425	400	405	350	1,315	1,061	600
10-4040-050	Dirty Hog Dash Rev.	.00	.00	8,353	8,000	12,972	12,922	12,800
10-4040-080	Donations	.00	.00	4,000	.00	.00	.00	.00
10-4040-081	Donations-Capital	.00	.00	.00	.00	.00	.00	.00
10-4040-082	Donations - Trails	3,750	.00	15,000	.00	.00	.00	.00
10-4040-120	Miscellaneous	.00	.00	2,754	25	6,489	.00	.00
Total Park Revenue:		88,966	96,400	127,546	99,625	114,952	116,665	119,936
Park Expenses								
10-5075-020	Salaries	132,126	133,984	134,418	148,783	109,176	125,000	122,000
10-5075-023	Overtime Pay	.00	.00	.00	.00	226	.00	1,300
10-5075-025	Salary-Summer Temps	26,846	31,000	35,275	26,500	25,055	26,500	27,500
10-5075-030	Payroll Tax Exp - Social Sec	9,863	10,300	10,521	10,868	8,021	10,900	9,400
10-5075-031	Payroll Tax Exp - Medicare	2,307	1,950	2,461	2,542	1,876	2,600	2,200
10-5075-032	Payroll Tax Exp - St Unemplmnt	473	400	475	526	363	600	460
10-5075-041	CCOERA Retirement Exp	5,594	5,360	5,637	5,952	4,365	6,000	5,000
10-5075-042	Health Insurance Exp	31,452	40,000	35,309	42,400	27,310	30,000	32,000
10-5075-043	Cafeteria Plan Expense	3,976	100	7,175	100	.00	.00	.00
10-5075-050	Employee Support	846	1,350	1,036	1,700	315	1,200	1,350
10-5075-051	Employee Wellness Program	.00	.00	.00	545	355	545	400
10-5075-100	Office Supplies	549	500	300	500	158	250	500
10-5075-101	Office Op. Supply & Furniture	275	300	.00	300	.00	100	300
10-5075-103	Computer Hardware/Software	1,566	1,000	82	1,000	695	885	1,000
10-5075-104	Printing & Copies	21	.00	.00	.00	.00	.00	.00
10-5075-106	Credit Card Fees	25	25	27	.00	.00	.00	.00
10-5075-107	Computer Services	3,334	3,000	4,846	3,000	3,634	4,000	3,800
10-5075-120	Utilities	2,582	3,500	2,823	3,000	2,925	3,500	4,000
10-5075-125	Porta-Jon Svc.	12,990	13,500	12,411	.00	11,109	13,000	.00
10-5075-140	Telephone Expense	2,290	2,100	2,256	2,200	1,789	2,200	2,200
10-5075-150	Mileage Expense	.00	.00	.00	.00	.00	.00	.00
10-5075-160	Dues, Subscriptions	555	300	.00	300	.00	300	300
10-5075-170	Training	1,105	900	20	1,100	117	800	1,100
10-5075-175	Meals, Lodging	1,156	400	263	400	67	250	400
10-5075-180	Publication of Notices	169	300	334	200	15	100	200
10-5075-200	Legal Services	.00	150	91	150	98	150	150
10-5075-210	Technical Support	1,546	2,000	1,626	1,800	1,502	1,800	1,800
10-5075-220	Other Prof Services/Inspection	74	250	200	200	.00	200	200
10-5075-230	Other Prof. Svcs. - CIP	.00	.00	.00	.00	155	155	.00
10-5075-240	Audit Expense	400	500	500	500	600	600	595
10-5075-260	Insurance Expense	10,754	11,000	10,192	11,000	8,352	8,400	8,800
10-5075-280	Miscellaneous Expense	45	100	.00	50	45	50	50
10-5075-300	Tools	2,540	2,500	1,250	3,300	3,170	3,300	6,700
10-5075-320	Vehicle Expense	.00	200	21	100	18	18	100
10-5075-325	Veh Exp-08 Chevy 2500(P2)	2	.00	.00	.00	.00	.00	.00
10-5075-326	Veh Exp-08 Chevy Colo(P9)	.00	250	518	250	170	250	250
10-5075-327	Veh Exp-08 Chevy 2500(P4)	.00	.00	.00	.00	.00	.00	.00
10-5075-328	Veh Exp-09 Chevy 3500(P5)	681	800	841	250	430	250	800
10-5075-329	Veh Exp-00 GMC(P12)	.00	.00	574	.00	12	.00	.00
10-5075-340	Gas & Oil	7,949	6,500	9,747	6,500	8,167	10,000	8,000
10-5075-380	Equipment Maintenance	3,633	4,000	2,773	4,000	2,023	2,500	4,000
10-5075-383	Eq. Maint. Jacobsen Mower	355	500	2,584	600	1,848	2,000	.00
10-5075-388	Irrigation Winterization	.00	.00	.00	.00	.00	.00	.00
10-5075-389	Irrigation M & O	7,812	8,500	10,387	8,500	6,544	8,500	7,500

Account Number	Account Title	2017-17 Prior Year 2 Actual	2018-18 Prior Year Budget	2018-18 Prior Year Actual	2019-19 Curr Year Budget	11/19 Curr YTD Actual	2019-19 Curr Year Proj Budget	2020-20 Beginning Budget
10-5075-390	M & O	6,791	7,500	9,009	12,000	9,041	10,000	12,000
10-5075-391	Equipment Rental	267	750	771	750	690	750	750
10-5075-392	Fertilizer	1,324	3,000	1,392	2,500	2,383	2,500	2,500
10-5075-393	Weed management	682	1,800	969	1,800	1,194	1,800	1,800
10-5075-394	Mosquito Control	5,535	5,600	5,700	5,800	5,840	5,840	6,200
10-5075-396	Talbott Trail Maint.	.00	100	200	100	.00	.00	.00
10-5075-397	Gardens Expense	391	1,500	2,293	2,200	1,728	2,200	2,200
10-5075-398	Pump Track Expenses	3,611	.00	.00	.00	.00	.00	.00
10-5075-399	Trail Signs	3,284	250	.00	200	178	200	2,000
10-5075-400	N. C. Trails	7,659	8,500	25,682	17,000	20,000	20,000	20,000
10-5075-401	Dirty Hog Dash Exp.	.00	.00	8,608	6,500	10,733	11,000	9,500
10-5075-402	Flow Trail Expense	.00	.00	.00	.00	.00	.00	.00
10-5075-480	Engineering & Survey	.00	500	.00	250	5	10	250
10-5075-481	Safety	852	300	375	300	429	300	300
10-5075-499	PWF Maintenance	846	500	520	500	193	500	500
10-5075-500	Tree Maintenance - Parks	2,880	3,000	2,591	3,000	3,905	4,000	3,000
Total Park Expenses:		310,013	320,819	355,084	342,016	287,023	326,003	315,355
General Fund Revenue Total:		88,966	96,400	127,546	99,625	114,952	116,665	119,936
General Fund Expenditure Total:		310,013	320,819	355,084	342,016	287,023	326,003	315,355
Net Total General Fund:		221,048-	224,419-	227,538-	242,391-	172,071-	209,338-	195,419-
Net Grand Totals:		221,048-	224,419-	227,538-	242,391-	172,071-	209,338-	195,419-

Account Number	Account Title	2017-17 Prior Year 2 Actual	2018-18 Prior Year Budget	2018-18 Prior Year Actual	2019-19 Curr Year Budget	11/19 Curr YTD Actual	2019-19 Curr Year Proj Budget	2020-20 Beginning Budget
General Fund								
Revenues								
10-4010-500	PS Charges for Services	1,219	1,000	1,211	1,000	655	850	1,000
10-4010-510	PS-VIN Inspect.	1,720	1,000	1,285	1,000	880	900	900
10-4010-520	PS Dog Impound Fees	40	.00	168	.00	310	140	100
10-4010-560	PS Donation to Bike Rodeo	1,800	400	1,800	1,500	650	650	650
10-4010-565	PS Training Reimbursement	.00	8,500	28,175	7,000	5,486	7,000	6,500
10-4010-580	PS Vehicle Sale	10,200	5,000	8,174	5,000	2,057	2,057	300
10-4010-585	Veh. Impound Fees	4,420	3,700	4,584	5,000	770	500	400
10-4010-620	PS Vehicle Grants	45,000	.00	.00	.00	.00	.00	.00
10-4010-625	PS State Leaf Grant	.00	1,500	.00	.00	.00	.00	.00
10-4010-636	Mahan Scholarship Fund	290	250	311	250	221	207	200
10-4010-638	FMLD Grant	.00	.00	.00	.00	.00	23,238	.00
10-4010-640	PS Bail Bonds	592	100	1,224	100	50	.00	100
10-4010-645	Jail Restitution	.00	.00	.00	.00	110	110	.00
10-4010-661	PS - Donations	.00	.00	.00	300	.00	.00	.00
10-4010-670	PS Miscellaneous Revenue	21,800	500	288	500	871	1,000	500
Total Revenues:		87,081	21,950	47,221	21,650	12,059	36,652	10,650
Public Safety								
10-5050-020	Salaries	507,311	535,500	533,012	550,727	484,709	535,000	563,000
10-5050-022	Call Out Pay	1,328	2,040	1,398	1,500	1,306	1,500	1,500
10-5050-023	Overtime Pay	.00	10,000	.00	5,000	24	1,000	5,100
10-5050-030	Payroll Tax Exp - Social Sec	31,536	33,947	33,134	34,548	28,968	32,000	35,500
10-5050-031	Payroll Tax Exp - Medicare	7,375	8,000	7,749	8,080	6,775	7,500	8,300
10-5050-032	Payroll Tax Exp - St Unemplmnt	1,524	1,650	1,587	1,672	1,305	1,500	1,800
10-5050-041	CCOERRA Retirement Exp	21,311	21,950	22,343	22,290	19,446	21,500	23,000
10-5050-042	Health Insurance Exp	152,060	156,300	146,235	153,000	123,558	136,000	149,000
10-5050-043	Cafeteria Plan Expense	27,135	100	27,884	100	24	24	.00
10-5050-049	Recruitment Expense	.00	500	.00	500	.00	150	500
10-5050-050	Employee Assistance Program	409	500	1,240	1,300	25	200	1,200
10-5050-051	Employee Wellness Program	.00	.00	.00	1,912	1,380	1,912	2,200
10-5050-100	Office Supplies	1,856	2,500	2,322	2,500	1,813	1,800	2,000
10-5050-101	Office Op. Supply & Furniture	970	1,500	610	1,000	731	1,000	1,000
10-5050-102	Postage Expense	245	800	305	800	240	400	800
10-5050-103	Computer Hardware/Software	1,792	2,200	2,109	2,200	11,396	11,500	2,200
10-5050-104	Printing & Copies	1,853	3,300	2,191	3,300	2,355	2,700	3,300
10-5050-106	Credit Card Fees	150	153	62	155	.00	155	155
10-5050-140	Telephone Expense	9,484	9,200	8,593	9,500	7,655	8,800	9,500
10-5050-145	Internet Svc/Web Page	.00	.00	644	400	900	1,080	1,080
10-5050-150	Mileage Expense	.00	255	.00	255	.00	.00	.00
10-5050-160	Dues & Subscriptions	2,670	4,000	3,483	9,000	7,206	7,300	9,000
10-5050-175	Meals, Lodging	7,400	6,500	7,753	7,500	5,429	6,000	7,500
10-5050-180	Publication of Notices	.00	255	.00	255	.00	.00	250
10-5050-190	Refund	.00	153	20	150	.00	.00	150
10-5050-200	Legal & Professional Svcs.	1,094	5,600	91	5,600	.00	.00	5,600
10-5050-240	Audit Expense	700	816	640	816	468	468	850
10-5050-260	Insurance Expense	22,035	25,000	21,008	25,500	27,837	28,337	28,900
10-5050-280	Miscellaneous Expense	309	1,020	427	1,020	741	750	1,000
10-5050-290	Special Events Exp.	1,616	800	519	1,600	193	350	1,600
10-5050-300	Uniform Allowance	3,668	4,500	3,742	4,500	5,567	5,000	5,000
10-5050-301	Officer's Equipment	7,817	11,500	7,627	10,000	5,480	33,238	10,000
10-5050-315	Veh Exp-014-2009 Dod. Chg.	1,437	.00	.00	.00	.00	.00	.00
10-5050-316	Veh Exp-534-16 Tahoe	669	1,224	1,289	1,200	1,558	1,600	1,500
10-5050-317	Veh Exp-533 - 16 Chevy Tahoe	1,298	1,224	1,415	1,200	864	1,000	1,200
10-5050-318	Veh Exp-068 - 04 Crown Vic	45	2,000	.00	.00	.00	.00	.00

Account Number	Account Title	2017-17 Prior Year 2 Actual	2018-18 Prior Year Budget	2018-18 Prior Year Actual	2019-19 Curr Year Budget	11/19 Curr YTD Actual	2019-19 Curr Year Proj Budget	2020-20 Beginning Budget
10-5050-319	Veh Exp-069 - 04 Crown Vic	.00	2,000	.00	.00	.00	.00	.00
10-5050-320	Veh Exp-#255-2010 Charger	1,425	2,000	1,541	2,000	415	800	2,000
10-5050-321	Veh Exp-2009 Chevy Tahoe	973	2,040	2,474	2,500	1,801	2,100	2,500
10-5050-323	Veh Exp- 028 - 2009 Explorer	562	2,040	606	500	1,414	1,500	500
10-5050-324	Veh Exp-407-2010 Explorer	4,194	2,040	2,215	2,000	807	500	2,000
10-5050-325	Veh Exp-18 Tahoe	.00	.00	.00	750	697	1,000	1,200
10-5050-326	Veh Exp-609/994-98 Chev	.00	.00	.00	.00	.00	.00	.00
10-5050-327	Veh Exp-09 Tahoe	2,974	.00	2,424	2,500	2,995	3,300	2,500
10-5050-328	Veh Exp-568-08 Ford F-150	1,444	2,040	1,566	.00	529	529	.00
10-5050-329	Veh Exp-337-08 Ford F-150	1,736	2,040	601	2,040	1,251	1,900	2,500
10-5050-330	Veh Exp- 18 Tahoe	.00	.00	.00	300	275	500	1,200
10-5050-335	Equip. Expense-Radar Trlr	3,975	673	.00	700	.00	450	.00
10-5050-338	Veh Exp-820/17 Tahoe	101	900	1,183	1,000	2,598	2,900	1,200
10-5050-339	Veh Exp-821/17 Tahoe	29	900	737	1,000	1,637	1,900	1,200
10-5050-340	Gas & Oil	19,659	20,400	21,982	20,400	17,277	20,000	20,000
10-5050-360	Abandon Vehicle	3,389	4,000	3,004	6,000	1,413	2,800	3,500
10-5050-380	Equipment Maintenance	1,449	3,200	2,314	2,400	2,818	2,000	2,400
10-5050-384	Tires - New	1,835	2,142	1,873	2,400	1,951	2,400	2,400
10-5050-419	Mahan Fund/Training Exp.	.00	50	.00	50	.00	.00	.00
10-5050-420	Training & Certification	10,085	3,500	20,034	11,000	1,438	2,000	5,000
10-5050-421	Vehicle Lease/Purchase	18,926	18,926	75,673	.00	19,594	58,000	28,000
10-5050-460	Jail	.00	204	.00	250	.00	.00	250
10-5050-480	Public Relations	.00	204	.00	204	.00	.00	.00
10-5050-482	Shop W/Cop Exp.	.00	612	949	612	.00	612	.00
10-5050-500	Bike Rodeo	898	1,020	1,251	1,020	647	650	1,020
10-5050-520	D.A.R.E. Expenses	.00	.00	23	.00	.00	.00	.00
10-5050-540	Community Policing	1,482	1,836	1,284	1,836	702	1,000	600
10-5050-560	Capital Replacement	.00	.00	.00	.00	.00	.00	.00
10-5050-580	Capital Equipment	.00	.00	.00	.00	.00	.00	.00
10-5050-600	Animal Control	58	510	.00	500	.00	250	500
10-5050-601	Kennel Expenses	300	1,200	650	1,200	1,067	1,300	1,100
10-5050-620	Emergency Preparedness	394	765	244	750	195	450	750
10-5050-642	Computer Services	3,590	4,000	12,866	6,500	5,276	6,000	4,000
10-5050-643	Training Library	30	408	451	408	.00	.00	400
10-5050-644	Hiring Expense	288	1,530	1,467	1,530	2,035	2,200	1,500
10-5050-645	Ammunition Expense	2,626	3,000	3,229	3,500	2,884	3,500	4,000
10-5050-646	Laboratory Fees	.00	2,040	650	2,040	296	1,000	2,000
10-5050-647	Printing Expense	323	1,020	234	1,020	302	700	1,000
10-5050-651	Evidence Equip. & Supplies	349	612	29	612	106	500	600
10-5050-652	Evid. Collection/Analysis	.00	1,581	28	1,581	423	1,500	1,500
Total Public Safety:		900,192	944,420	1,001,014	950,183	820,793	974,005	981,005
General Fund Revenue Total:		87,081	21,950	47,221	21,650	12,059	36,652	10,650
General Fund Expenditure Total:		900,192	944,420	1,001,014	950,183	820,793	974,005	981,005
Net Total General Fund:		813,111-	922,470-	953,793-	928,533-	808,734-	937,353-	970,355-
Net Grand Totals:		813,111-	922,470-	953,793-	928,533-	808,734-	937,353-	970,355-

Account Number	Account Title	2017-17 Prior Year 2 Actual	2018-18 Prior Year Budget	2018-18 Prior Year Actual	2019-19 Curr Year Budget	11/19 Curr YTD Actual	2019-19 Curr Year Proj Budget	2020-20 Beginning Budget
General Fund								
Revenues								
10-4010-680	REC Wrestling	1,680	1,500	1,995	1,300	1,800	1,800	1,800
10-4010-700	REC Baseball	4,079	2,000	2,750	2,500	2,935	2,925	2,700
10-4010-720	REC Basketball	6,734	3,300	1,930	3,300	9,100	6,200	6,200
10-4010-725	REC Beginning Basketball	1,790	2,000	2,155	2,000	3,615	2,600	2,600
10-4010-730	Advanced/Competitive Basketbal	2,500	2,500	7,200	5,600	7,600	5,500	6,000
10-4010-740	REC Softball	1,735	1,900	645	1,000	1,723	1,708	2,000
10-4010-760	REC Beginning Baseball	3,003	2,575	2,886	2,800	3,210	3,210	3,200
10-4010-770	REC Junior Golf	1,020	1,500	1,200	1,100	.00	.00	.00
10-4010-771	REC Adult Golf	225	250	.00	500	.00	.00	.00
10-4010-780	Flag Football	2,070	1,500	2,795	1,500	1,825	1,825	2,300
10-4010-785	REC Lacrosse	250	.00	.00	.00	.00	.00	.00
10-4010-790	REC Fitness Activities	6,945	5,000	3,376	3,000	5,377	5,500	4,000
10-4010-795	REC Pickleball	831	500	1,470	1,700	1,005	1,000	1,700
10-4010-820	REC Adult Basketball	890	1,000	261	500	3,430	2,530	2,500
10-4010-840	REC Soccer	2,629	.00	.00	.00	100	100	.00
10-4010-841	Beginning Soccer	7,990	9,000	7,640	8,200	7,721	7,800	8,200
10-4010-843	Rec. Adult Soccer	4,340	5,000	2,360	4,700	2,180	3,000	4,000
10-4010-845	REC Competitive Soccer	45,196	33,000	52,920	52,000	68,373	68,263	68,000
10-4010-847	REC MLS Soccer Camp	.00	300	409	250	.00	.00	.00
10-4010-850	REC Volleyball	841	500	.00	500	.00	170	500
10-4010-851	Youth Volleyball	1,585	1,300	2,849	2,000	3,700	3,700	3,500
10-4010-859	Arts & Enrichment	2,165	1,500	7,315	2,500	16,893	16,500	12,000
10-4010-860	REC Miscellaneous Program	649	500	5	500	15	15	500
10-4010-870	REC After-School Programs	290	250	.00	250	5,640	5,500	4,000
10-4010-880	REC Donations	.00	.00	.00	.00	2,321	2,321	3,000
10-4010-885	Special Events Donations	1,085	500	1,110	500	.00	500	500
10-4010-887	Rec. Scholarship Donations	1,023	200	173	200	173	300	1,000
10-4010-900	REC Grants	.00	.00	1,625	.00	3,250	3,250	2,925
10-4010-901	Rec FMLD Grant	.00	.00	26,500	25,000	23,717	23,717	.00
10-4010-910	Comm Center Rental/Fees	12,479	10,500	11,667	15,000	12,553	12,000	12,000
10-4010-911	Comm Center Donations	320	.00	.00	.00	.00	.00	.00
10-4010-940	REC Miscellaneous	60-	.00	50	50	169	169	200
10-4010-970	REC Special Events Revenue	307	150	75	75	475	500	5,000
10-4010-992	Youth Trips	.00	.00	.00	.00	.00	.00	.00
10-4010-993	5k Races/Walk	100	1,300	25	1,300	1,085	1,085	2,500
10-4010-994	Swim Lessons	.00	1,000	.00	.00	.00	.00	.00
10-4010-995	Adult Pickleball Tournaments	200	1,000	480	800	.00	.00	500
10-4010-996	Adult Volleyball Tournaments	.00	.00	.00	500	.00	.00	500
10-4010-997	Seniors Programs	.00	.00	.00	.00	.00	.00	.00
Total Revenues:		114,890	91,525	143,866	141,125	189,985	183,688	163,825
Recreation								
10-5070-020	Salaries	106,392	114,556	105,180	132,042	112,771	128,000	164,000
10-5070-023	Overtime Pay	.00	.00	.00	.00	.00	.00	1,000
10-5070-025	Salary - Temps	11,568	15,000	28,121	39,000	54,509	58,000	40,000
10-5070-030	Payroll Tax Exp - Social Sec	7,314	8,050	8,265	10,605	9,749	11,000	13,000
10-5070-031	Payroll Tax Exp - Medicare	1,710	1,900	1,933	2,509	2,280	2,600	3,000
10-5070-032	Payroll Tax Exp - St Unemplmnt	352	400	386	520	456	600	625
10-5070-041	CCOERRA Retirement Exp	4,250	4,590	4,631	5,282	4,820	5,500	6,600
10-5070-042	Health Insurance Exp	31,290	33,400	33,690	37,800	33,636	38,000	49,000
10-5070-043	Cafeteria Plan Expense	11,562	100	11,879	100	.00	.00	.00
10-5070-050	Employee Support	83	150	614	400	326	400	500
10-5070-051	Employee Wellness Program	.00	.00	.00	681	830	850	700
10-5070-100	Office Supplies	1,077	800	1,225	800	852	1,000	1,000

Account Number	Account Title	2017-17 Prior Year 2 Actual	2018-18 Prior Year Budget	2018-18 Prior Year Actual	2019-19 Curr Year Budget	11/19 Curr YTD Actual	2019-19 Curr Year Proj Budget	2020-20 Beginning Budget
10-5070-101	Office Op. Supply & Furniture	450	500	649	500	491	500	500
10-5070-102	Postage Expense	.00	100	4	100	231	300	100
10-5070-103	Computer Hardware/Software	1,608	2,000	1,776	2,000	5,640	6,500	2,000
10-5070-104	Printing & Copies	886	500	1,020	800	835	800	1,000
10-5070-105	Office - Misc.	.00	.00	.00	.00	40	.00	.00
10-5070-106	Credit Card Fees	2,561	2,000	2,970	2,500	3,623	4,000	3,000
10-5070-107	Computer Services	4,042	3,000	5,405	3,000	5,485	5,800	4,000
10-5070-120	Promotion & Advertising	399	300	719	500	593	700	500
10-5070-140	Telephone Expense	2,104	2,500	2,169	2,500	1,923	2,500	2,500
10-5070-145	Internet Svc/Web Page	.00	.00	900	.00	2,186	2,600	2,600
10-5070-150	Mileage Expense	73	.00	85	.00	.00	85	.00
10-5070-160	Dues, Subscriptions	253	300	565	500	350	500	500
10-5070-170	Training, Meetings	20	800	759	700	415	700	700
10-5070-175	Meals, Lodging	613	600	64	500	67	500	500
10-5070-180	Publication of Notices	604	600	5	600	.00	.00	600
10-5070-200	Legal Services	.00	.00	17	.00	.00	.00	.00
10-5070-210	Technical Support	1,546	2,000	1,735	2,000	1,815	2,000	2,000
10-5070-220	Other Prof Services	710	1,200	349	1,000	.00	.00	.00
10-5070-240	Audit Expense	600	300	300	600	250	250	595
10-5070-260	Insurance Expense	5,380	5,800	5,026	5,800	6,390	6,466	6,600
10-5070-280	Miscellaneous Expense	1,549	500	504	200	154	110	200
10-5070-290	Veh Exp-09 GMC(R8)	562	250	.00	250	159	250	250
10-5070-295	Gas & Oil	365	350	386	350	259	350	350
10-5070-300	Wrestling	1,200	1,100	1,032	1,100	1,500	1,500	1,000
10-5070-320	Rec Basketball	1,604	1,400	2,281	2,000	2,980	3,000	2,500
10-5070-340	Men's Basketball	1,067	1,000	.00	500	268	500	750
10-5070-360	Beginning Basketball	2,209	1,000	562	800	928	1,000	1,000
10-5070-375	Slam Competitive Basketbal	562	600	1,686	1,600	364	364	750
10-5070-380	Baseball	1,727	1,000	1,473	1,100	1,721	1,721	1,800
10-5070-385	Beginning Baseball	1,677	1,000	2,264	1,700	1,114	1,114	1,200
10-5070-400	Softball	1,125	1,000	1,022	1,000	830	830	1,000
10-5070-421	Flag Football	711	500	1,953	1,000	552	700	1,000
10-5070-450	Fitness Activities Exp.	5,085	4,000	1,911	2,000	3,493	3,800	2,500
10-5070-460	Soccer	2,470	.00	239	.00	70	100	.00
10-5070-462	Micro Soccer	1,345	3,200	3,314	3,200	1,735	2,000	1,500
10-5070-464	Adult Soccer	1,104	1,000	504	1,000	237	500	800
10-5070-465	Competitive Soccer	30,746	26,400	44,832	41,600	65,984	66,000	56,000
10-5070-470	Volleyball	107	.00	745	200	694	700	700
10-5070-471	Youth Volleyball	1,270	1,000	1,787	750	1,001	1,100	900
10-5070-475	Arts & Enrichment	1,241	400	3,300	1,600	6,004	5,200	3,000
10-5070-490	Lacrosse	642	400	.00	.00	.00	.00	.00
10-5070-494	Junior Golf	.00	800	1,215	1,075	.00	.00	.00
10-5070-495	Adult Golf	1,121	500	.00	500	.00	.00	.00
10-5070-500	Misc Programs	220	500	1,051	750	.00	.00	.00
10-5070-502	Facilities Rental	.00	.00	.00	.00	.00	.00	.00
10-5070-505	After School Program	246	.00	.00	.00	931	1,200	.00
10-5070-520	C.C. - Insurance	.00	.00	.00	.00	.00	.00	.00
10-5070-530	C.C. - Repairs/Maint.	3,810	1,500	1,360	1,500	1,898	2,000	1,500
10-5070-531	C.C. - Janitorial	2,149	1,500	1,799	1,500	2,763	2,800	2,200
10-5070-535	C.C. - Supplies	1,081	1,400	1,135	1,200	445	1,000	1,000
10-5070-540	C.C. - Utilities	6,489	5,500	7,023	6,100	5,201	6,000	7,000
10-5070-550	C.C - Rental Refund	350	.00	.00	.00	.00	.00	.00
10-5070-600	Fund Raisers	1,855	.00	.00	.00	.00	.00	.00
10-5070-610	Special Events	1,996	600	1,130	1,000	73	.00	.00
10-5070-640	Field Maintenance	455	300	1,039	1,000	669	1,000	1,000
10-5070-641	Equip. Maintenance	.00	.00	.00	.00	.00	.00	.00
10-5070-642	Facilities Maintenance	.00	.00	33	.00	.00	.00	.00
10-5070-660	Storage Expense	.00	.00	.00	.00	.00	.00	.00

Account Number	Account Title	2017-17 Prior Year 2 Actual	2018-18 Prior Year Budget	2018-18 Prior Year Actual	2019-19 Curr Year Budget	11/19 Curr YTD Actual	2019-19 Curr Year Proj Budget	2020-20 Beginning Budget
10-5070-695	Vehicle Lease/Purchase	.00	.00	.00	.00	.00	.00	.00
10-5070-700	Capital Expenditures	2,175	1,500	29,732	25,000	23,717	23,717	.00
10-5070-992	5K Races/Walk	3-	1,734	.00	1,300	788	788	1,300
10-5070-993	Seniors Programs	.00	250	.00	.00	.00	.00	.00
10-5070-994	GOCO Generation Wild Exp	.00	.00	.00	.00	203	200	.00
10-5070-995	Swim Lessons	.00	800	.00	.00	.00	.00	.00
10-5070-996	Adult Pickleball Tournaments	220	800	400	800	140	500	800
10-5070-997	Adult Volleyball Tournaments	90	.00	.00	500	.00	.00	500
Total Recreation:		278,072	265,230	336,153	357,514	377,437	410,195	399,620
General Fund Revenue Total:		114,890	91,525	143,866	141,125	189,985	183,688	163,825
General Fund Expenditure Total:		278,072	265,230	336,153	357,514	377,437	410,195	399,620
Net Total General Fund:		163,182-	173,705-	192,287-	216,389-	187,453-	226,507-	235,795-
Net Grand Totals:		163,182-	173,705-	192,287-	216,389-	187,453-	226,507-	235,795-

Account Number	Account Title	2017-17 Prior Year 2 Actual	2018-18 Prior Year Budget	2018-18 Prior Year Actual	2019-19 Curr Year Budget	11/19 Curr YTD Actual	2019-19 Curr Year Proj Budget	2020-20 Beginning Budget
General Fund								
Revenues								
10-4010-060	Sales Street 1%	383,702	398,000	401,998	412,800	390,157	425,528	441,362
10-4010-070	County Sales Tax 3/4%	131,714	117,000	152,838	139,000	135,204	145,190	151,578
10-4010-320	M/V Special Assessment	19,379	18,000	19,075	18,000	18,331	19,540	18,000
10-4010-340	County Road & Bridge	33,570	32,000	33,570	33,570	33,570	33,570	33,570
10-4010-360	Highway Use Tax	134,625	136,500	167,046	146,000	153,513	158,710	133,483
10-4010-370	Traffic Impact Fee	90,934	7,975	8,296	3,318	3,451	7,039	25,116
10-4010-371	Permits-St Maint.	.00	.00	.00	.00	390	390	.00
10-4010-394	Sale of Assets	11,500	.00	.00	.00	.00	.00	.00
10-4010-395	Misc. Street Revenue	5,420	100	3,187	100	190	190	100
10-4010-396	Misc. Public Works Grants	.00	10,000	10,000	.00	.00	9,000	.00
10-4010-397	FMLD Grant	.00	185,500	185,500	.00	.00	60,000	.00
Total Revenues:		810,844	905,075	981,511	752,788	734,806	859,157	803,209

Street Maintenance								
10-5090-020	Salaries	190,033	196,775	198,572	204,456	178,143	195,000	200,000
10-5090-022	Call Out Pay	.00	.00	.00	.00	450	200	.00
10-5090-023	Overtime Pay	.00	.00	.00	.00	309	1,200	1,000
10-5090-025	Salary - Temps	24,808	31,000	25,896	26,500	24,895	25,000	28,400
10-5090-030	Payroll Tax Exp - Social Sec	13,327	14,150	13,917	14,320	12,263	14,500	14,200
10-5090-031	Payroll Tax Exp - Medicare	3,117	3,310	3,255	3,349	2,868	3,500	3,400
10-5090-032	Payroll Tax Exp - St Unemplmnt	641	690	640	693	552	700	700
10-5090-041	CCOERRA Retirement Exp	7,994	7,875	8,470	8,179	7,145	8,200	8,000
10-5090-042	Health Insurance Exp	46,659	57,100	49,846	48,000	39,048	43,000	47,000
10-5090-043	Cafeteria Plan Expense	6,883	100	8,052	100	.00	.00	.00
10-5090-050	Employee Support	625	500	1,404	500	569	500	1,000
10-5090-051	Employee Wellness Program	.00	.00	.00	626	509	626	600
10-5090-100	Office Supplies	307	300	72	300	689	700	300
10-5090-101	Office Op. Supply & Furniture	180	150	.00	150	.00	150	150
10-5090-102	Postage Expense	38	125	.00	100	305	300	100
10-5090-103	Computer Hardware/Software	1,405	1,000	257	1,000	1,503	1,700	.00
10-5090-107	Computer Services	3,852	3,250	5,849	3,200	4,410	4,500	3,200
10-5090-120	Utilities	9,271	9,500	9,842	9,200	3,302	4,000	9,200
10-5090-140	Telephone Expense	2,738	2,800	2,772	2,800	2,100	2,800	2,800
10-5090-145	Internet Svc/Web Page	.00	.00	.00	.00	.00	.00	.00
10-5090-160	Dues, Subscriptions	80	800	430	500	255	400	500
10-5090-170	Training	300	1,200	335	1,200	.00	1,000	1,200
10-5090-175	Meals, Lodging	143	900	399	900	52	600	900
10-5090-180	Publication of Notices	278	300	89	300	.00	300	300
10-5090-200	Legal Services	149	600	896	500	.00	200	500
10-5090-210	Technical Support	2,116	2,800	2,196	2,500	2,214	2,500	2,500
10-5090-220	Other Prof Services	.00	750	81	750	.00	100	500
10-5090-240	Audit Expense	1,300	1,300	1,300	1,300	700	700	595
10-5090-260	Insurance Expense	11,787	11,600	11,385	13,340	10,326	10,500	12,500
10-5090-280	Miscellaneous Expense	.00	100	.00	100	.00	.00	.00
10-5090-300	Machinery, Equipment, Tools	1,834	2,500	2,900	2,500	1,654	2,500	5,500
10-5090-320	Vehicle Expense	286	400	347	400	.00	400	400
10-5090-322	Veh Exp-2009 Hook Truck	79	600	189	600	2,840	3,000	600
10-5090-328	Veh Exp-08 Chevy 3500(M5)	127	250	.00	.00	.00	.00	.00
10-5090-329	Veh Exp-09 chevy 2500(M6)	744	.00	182	800	711	800	250
10-5090-330	Veh Exp-09 Canyon(A1)	1,767	.00	18	.00	.00	.00	.00
10-5090-331	Veh Exp-17 Chevy (M-7)	.00	.00	703	250	122	250	800
10-5090-332	Veh Exp-2017 Chevy (A-2)	.00	.00	.00	250	599	500	250
10-5090-340	Gas & Oil	7,119	11,000	6,739	10,000	5,378	7,000	8,500
10-5090-360	Co. Treas. Fees-Prop. Tax	2,634	2,500	3,057	2,500	2,876	3,000	2,500

Account Number	Account Title	2017-17 Prior Year 2 Actual	2018-18 Prior Year Budget	2018-18 Prior Year Actual	2019-19 Curr Year Budget	11/19 Curr YTD Actual	2019-19 Curr Year Proj Budget	2020-20 Beginning Budget
10-5090-376	Eq. Maint-Cat MiniEx	.00	.00	.00	.00	.00	.00	500
10-5090-377	Eq. Maint - Snow Plows	2,161	3,000	1,180	3,000	3,114	3,000	3,000
10-5090-378	Eq. Maint. - JD MiniEx	115	.00	.00	.00	.00	.00	.00
10-5090-379	Eq. Maint. Bobcat Skidsteer	140	500	83	500	.00	500	1,200
10-5090-380	Equipment Maintenance	2,265	1,200	807	1,200	1,499	1,700	1,200
10-5090-381	Eq. Maint. Cat Backhoe	210	3,200	1,449	500	719	800	1,000
10-5090-382	Eq. Maint. Street Sweeper	4,064	3,000	826	3,000	956	2,200	3,000
10-5090-383	Eq. Maint. J.D. Tractor	179	500	.00	300	.00	300	300
10-5090-384	Tires - New	132	1,200	868	1,200	.00	600	1,200
10-5090-390	Maintenance/Operations	8,799	8,500	7,677	8,500	6,203	7,000	8,500
10-5090-391	Equipment Rental	.00	1,200	1,630	2,000	720	1,500	2,000
10-5090-392	Road Base/Cinders/Patching Mtl	6,811	9,500	8,241	9,500	5,978	9,200	9,500
10-5090-394	Crack Seal Exp.	.00	.00	.00	10,000	.00	.00	30,000
10-5090-395	Sidewalk Maintenance	419	2,000	.00	2,000	1,132	1,200	2,000
10-5090-396	St. Signs	2,190	2,000	2,324	2,000	2,032	2,200	2,000
10-5090-397	Painting - St./Crosswalks	5,594	6,500	5,225	6,500	6,274	7,000	7,000
10-5090-398	Street Chip & Seal	.00	.00	.00	10,000	.00	.00	20,000
10-5090-400	Street Lights	51,523	57,000	49,956	57,000	42,997	57,000	57,000
10-5090-401	Pedestrian Safety	326	500	.00	500	.00	.00	.00
10-5090-402	Main Street Enhancement	.00	20,000	20,431	.00	.00	.00	.00
10-5090-421	Equip Lease/Purchase	16,574	7,697	7,697	7,697	7,698	50,698	.00
10-5090-480	Engineering & Survey	13,473	.00	4,166	2,000	240	800	.00
10-5090-481	Safety	811	1,000	557	1,000	435	1,000	1,000
10-5090-499	PWF Maintenance	895	500	439	500	650	500	500
10-5090-500	Tree Maintenance	750	6,000	.00	5,000	.00	1,000	5,000
10-5090-550	Street Asphalt Overlay	.00	.00	.00	10,000	87,883	80,000	30,000
10-5090-560	Capital Improvements	16,655	265,000	295,209	.00	20,390	24,000	.00
Total Street Maintenance:		476,705	766,222	768,855	506,060	495,707	592,524	544,245
General Fund Revenue Total:		810,844	905,075	981,511	752,788	734,806	859,157	803,209
General Fund Expenditure Total:		476,705	766,222	768,855	506,060	495,707	592,524	544,245
Net Total General Fund:		334,139	138,853	212,656	246,728	239,099	266,633	258,964
Net Grand Totals:		334,139	138,853	212,656	246,728	239,099	266,633	258,964

Account Number	Account Title	2017-17 Prior Year 2 Actual	2018-18 Prior Year Budget	2018-18 Prior Year Actual	2019-19 Curr Year Budget	11/19 Curr YTD Actual	2019-19 Curr Year Proj Budget	2020-20 Beginning Budget
General Fund								
Town Maintenance								
10-5060-020	Salaries	10,020	10,461	10,190	9,807	8,837	9,807	9,600
10-5060-030	Payroll Tax Exp - Social Sec	621	650	632	608	533	608	600
10-5060-031	Payroll Tax Exp - Medicare	145	155	148	143	125	143	150
10-5060-032	Payroll Tax Exp - St Unemplmnt	30	31	31	30	24	30	30
10-5060-041	CCOERRA Retirement Exp	414	420	420	393	354	393	400
10-5060-042	Health Insurance Exp	1,922	2,200	2,025	1,775	1,627	1,800	1,900
10-5060-043	Cafeteria Plan Expense	883	100	799	100	.00	.00	.00
10-5060-050	Employee Support	25	100	43	100	.00	100	100
10-5060-051	Employee Wellness Program	.00	.00	.00	22	20	22	22
10-5060-100	Office Supplies	.00	225	379	350	209	350	350
10-5060-104	Printing & Copies	.00	.00	.00	.00	.00	.00	.00
10-5060-145	Internet svc	.00	.00	90	.00	1,314	1,600	2,592
10-5060-160	Dues, Subscriptions	.00	.00	.00	.00	.00	.00	.00
10-5060-175	Meals, Lodging	.00	.00	13-	.00	.00	.00	.00
10-5060-180	Publication of Notices	.00	.00	.00	.00	.00	.00	.00
10-5060-260	Insurance Expense	3,755	4,700	3,755	4,700	3,882	3,976	4,200
10-5060-280	Miscellaneous Expense	.00	50	.00	50	.00	50	50
10-5060-560	Capital Replacement - T/H	.00	.00	.00	.00	.00	.00	.00
10-5060-600	Town M & O	3,504	7,000	2,881	5,500	1,026	2,000	2,000
10-5060-601	T/H Cleaning & Supplies	3,360	6,000	3,327	5,000	621	2,000	2,000
10-5060-602	M & O - Shop Use	.00	.00	.00	.00	192	192	.00
10-5060-603	MOC Cleaning & Supplies	4,284	4,500	3,660	4,700	1,657	2,500	2,500
10-5060-610	Town Apt. Expenses	5,512	7,500	6,892	7,500	5,453	5,500	.00
10-5060-611	Museum Expense	428	500	45	500	.00	500	500
Total Town Maintenance:		34,903	44,592	35,302	41,278	25,873	31,571	26,994
General Fund Revenue Total:		.00	.00	.00	.00	.00	.00	.00
General Fund Expenditure Total:		34,903	44,592	35,302	41,278	25,873	31,571	26,994
Net Total General Fund:		34,903-	44,592-	35,302-	41,278-	25,873-	31,571-	26,994-
Net Grand Totals:		34,903-	44,592-	35,302-	41,278-	25,873-	31,571-	26,994-

Utility Fund



TOWN OF NEW CASTLE, COLORADO

UTILITY FUND

**Combined Statement of Revenues, Expenditures
and Changes in Fund Balances - Budget and Actual
Budget Year Ending December 31, 2020**

	<u>Actual 2017</u>	<u>Budget 2018</u>	<u>Actual 2018</u>	<u>Budget 2019</u>	<u>2019 Actual thru 11/30/2019</u>	<u>2019 Proj Budget</u>	<u>2020 Beg Budget</u>
Beginning - Retained Earnings	\$ 1,497,753	1,067,478	1,335,881	1,020,321	1,143,291	1,143,291	1,307,300
Water							
Operating Revenues	\$ 862,077	883,560	933,918	1,025,652	919,603	978,458	1,027,909
Operating Expenses	\$ <u>972,036</u>	<u>1,033,622</u>	<u>995,029</u>	<u>1,025,481</u>	<u>810,458</u>	<u>948,203</u>	<u>1,025,987</u>
Operating Revenues ***	\$ (109,959)	(150,062)	(61,111)	171	109,145	30,255	1,922
Capital Revenues	\$ 1,125,770	180,010	94,500	90,000	68,028	94,714	174,872
Capital Expenses	\$ <u>1,255,855</u>	<u>88,404</u>	<u>71,614</u>	<u>65,904</u>	<u>45,729</u>	<u>68,229</u>	<u>152,214</u>
Capital Revenues ***	\$ (130,085)	91,606	22,886	24,096	22,299	26,485	22,658
Wastewater							
Operating Revenues	\$ 1,123,067	1,166,685	1,166,918	1,384,122	1,265,374	1,376,557	1,435,043
Operating Expenses	\$ <u>755,277</u>	<u>860,960</u>	<u>790,081</u>	<u>804,654</u>	<u>674,740</u>	<u>769,231</u>	<u>840,832</u>
Operating Revenues ***	\$ 367,790	305,725	376,837	579,468	590,634	607,326	594,211
Capital Revenues	\$ 356,400	180,010	150,121	210,800	65,664	187,800	108,000
Capital Expenses	\$ <u>631,774</u>	<u>640,092</u>	<u>673,945</u>	<u>724,710</u>	<u>698,408</u>	<u>724,710</u>	<u>610,433</u>
Capital Revenues ***	\$ (275,374)	(460,082)	(523,824)	(513,910)	(632,744)	(536,910)	(502,433)
Trash Service							
Operating Revenues	\$ 287,073	297,600	305,202	368,160	346,208	377,353	519,294
Operating Expenses	\$ <u>301,317</u>	<u>299,300</u>	<u>312,580</u>	<u>351,400</u>	<u>280,998</u>	<u>340,500</u>	<u>514,969</u>
Operating Revenues ***	\$ (14,244)	(1,700)	(7,378)	16,760	65,210	36,853	4,325
Ending Retained Earnings	\$ <u>1,335,881</u>	<u>852,965</u>	<u>1,143,291</u>	<u>1,126,906</u>	<u>1,297,835</u>	<u>1,307,300</u>	<u>1,427,983</u>
***over (under) Expenses							
Net Surplus (Deficit)	(161,872)	(214,513)	(192,590)	106,585	154,544	164,009	120,683

Account Number	Account Title	2017-17 Prior Year 2 Actual	2018-18 Prior Year Budget	2018-18 Prior Year Actual	2019-19 Curr Year Budget	11/19 Curr YTD Actual	2019-19 Curr Year Proj Budget	2020-20 Beginning Budget
Utility Fund								
Water Revenue								
20-4030-020	Water Revenues	568,576	591,000	583,444	696,672	640,080	695,938	716,816
20-4030-025	Water Svc Chg-Over 12,000 Gal.	160,544	158,000	214,824	186,440	131,517	128,500	154,500
20-4030-050	Water Service Charge	101,857	105,500	103,006	122,720	113,898	121,000	127,885
20-4030-080	Delinquent User Charge	16,198	7,280	9,933	8,260	15,589	14,843	7,400
20-4030-100	Administration Fees	1,584	780	1,044	610	2,433	2,400	700
20-4030-110	Raw Water revenue	3,809	4,000	7,897	4,720	10,288	10,285	4,908
20-4030-120	Bulk Water Revenues	.00	.00	241	.00	524	220	10,000
20-4030-200	Water Meters/Accessory	6,390	15,000	10,458	4,130	3,245	3,245	3,500
20-4030-240	Miscellaneous	1,042	.00	921	.00	.00	.00	.00
20-4030-241	Retirement Forfeiture	.00	.00	.00	.00	.00	.00	.00
20-4030-245	Rent Income	2,077	2,000	2,149	2,100	2,029	2,027	2,200
Total Water Revenue:		862,077	883,560	933,918	1,025,652	919,603	978,458	1,027,909

Water Administration

20-6040-010	Council Salaries	8,070	8,262	8,403	8,070	7,593	8,070	8,312
20-6040-020	Salaries	358,558	361,850	369,311	402,667	362,927	395,000	413,000
20-6040-022	Call Out Pay	962	2,400	1,357	1,600	4,566	5,000	12,000
20-6040-023	Overtime Pay	.00	.00	.00	.00	119	200	3,300
20-6040-025	Salary - Temps	14,270	.00	19,168	23,500	.00	.00	.00
20-6040-030	Payroll Tax Exp - Social Sec	23,676	23,100	24,691	27,022	22,464	25,000	27,000
20-6040-031	Payroll Tax Exp - Medicare	5,537	5,400	5,775	6,320	5,254	5,800	6,300
20-6040-032	Payroll Tax Exp - St Unemplmnt	1,287	1,130	1,035	1,308	1,007	1,308	1,300
20-6040-041	CCOERRA Retirement Exp	15,181	14,600	16,044	16,171	14,702	16,171	16,800
20-6040-042	Health Insurance Exp	87,817	90,000	95,122	93,800	79,623	88,000	90,000
20-6040-043	Cafeteria Plan Expense	12,748	100	13,831	100	.00	.00	.00
20-6040-050	Employee Support	1,271	1,000	1,962	1,350	430	1,000	1,350
20-6040-051	Employee Wellness Program	.00	.00	.00	1,753	1,131	1,753	1,800
20-6040-100	Office Supplies	2,643	2,000	4,972	2,500	911	2,500	2,500
20-6040-101	Office Op. Supply & Furniture	865	600	235	600	.00	300	600
20-6040-102	Postage Expense	1,662	1,500	1,746	1,600	1,246	1,600	1,600
20-6040-103	Computer Hardware/Software	17,470	43,000	19,414	13,000	7,950	8,500	5,000
20-6040-104	Printing & Copies	821	1,000	1,036	1,000	965	1,200	1,000
20-6040-105	Office - Misc.	.00	.00	.00	.00	7	10	.00
20-6040-106	Credit Card Fees	5,864	5,000	6,349	5,800	6,867	7,900	6,800
20-6040-107	Computer Services	10,409	11,000	22,239	11,000	9,030	10,000	11,000
20-6040-110	Utility Billing Expense	4,542	6,000	4,306	5,000	3,828	4,500	5,000
20-6040-119	Office Lease	.00	.00	.00	.00	.00	.00	.00
20-6040-120	Town Hall Utilities	1,304	2,200	1,266	1,500	1,163	1,300	1,500
20-6040-140	Telephone Expense	7,317	6,500	7,414	7,400	6,261	7,000	7,400
20-6040-145	Internet Svc/Web Page	1,277	4,000	4,281	4,000	1,123	2,000	4,000
20-6040-146	Newsletter Expense	.00	1,750	1,282	1,750	.00	1,750	1,750
20-6040-150	Mileage Expense	37	270	457	270	.00	50	50
20-6040-160	Dues, Meetings, Subscriptions	2,522	2,400	1,788	2,400	1,563	2,400	2,400
20-6040-170	Training	1,501	2,000	1,045	2,000	100	1,000	2,000
20-6040-175	Meals, Lodging	1,204	1,500	1,949	2,000	208	500	2,000
20-6040-180	Publication of Notices	657	1,000	377	1,000	11	500	1,000
20-6040-190	Refund	1,244	900	2,124	1,500	345	1,000	1,500
20-6040-200	Legal Services	5,152	18,000	13,059	10,000	9,809	12,000	10,000
20-6040-210	Technical Support	5,010	4,000	5,430	4,500	9,635	10,000	8,500
20-6040-220	Other Prof Services	25,053	17,000	25,881	12,000	8,401	8,500	8,000
20-6040-240	Audit Expense	2,100	2,200	2,200	2,200	2,640	2,640	2,125
20-6040-253	AGNC Expense	.00	.00	.00	.00	.00	.00	.00
20-6040-260	Insurance Expense	37,496	41,000	46,755	41,000	40,367	40,512	42,000
20-6040-279	Council Expenses	.00	2,000	772	2,000	.00	.00	.00

Account Number	Account Title	2017-17 Prior Year 2 Actual	2018-18 Prior Year Budget	2018-18 Prior Year Actual	2019-19 Curr Year Budget	11/19 Curr YTD Actual	2019-19 Curr Year Proj Budget	2020-20 Beginning Budget
20-6040-280	Miscellaneous Expense	5,010	4,000	8,559	4,000	68	50	1,000
20-6040-281	Good Neighbor Policy Exp.	.00	500	3,065	1,000	.00	500	1,000
20-6040-480	Engineering & Survey	5,813	7,000	12,814	7,000	9,928	15,000	8,000
Total Water Administration:		676,350	696,162	757,515	731,681	622,244	690,514	718,887
Water Dept. - Operating								
20-6050-120	Utilities	57,727	60,500	60,531	60,500	50,337	60,500	60,500
20-6050-122	Utilities-Raw Water	16,379	12,000	18,517	15,000	15,816	20,000	15,000
20-6050-200	Chemicals	57,189	55,000	18,313	45,000	36,877	40,000	45,000
20-6050-220	M & O - Plant	28,177	40,000	30,702	30,000	7,790	20,000	30,000
20-6050-230	M & O - Pretrear & Trans	.00	2,500	.00	2,500	112	2,500	2,500
20-6050-240	M & O - Distribution	51,956	65,000	32,884	55,000	11,642	40,000	65,000
20-6050-241	M & O Raw Water System	27,579	5,500	428	5,500	6,148	4,500	5,500
20-6050-245	M & O-Red Rocks Ditch	8,352	9,000	4,871	9,000	3,242	3,500	9,000
20-6050-250	Source Water Protection	.00	500	.00	500	.00	.00	500
20-6050-251	Elk Creek Water Quality	.00	5,000	.00	.00	.00	.00	.00
20-6050-260	Lab Tests	5,871	6,500	4,233	6,500	7,070	8,000	6,500
20-6050-300	Machinery & Equipment	.00	3,000	2,357	3,000	312	2,500	6,000
20-6050-320	Vehicle Expense	23	500	.00	500	.00	.00	.00
20-6050-321	Veh Exp - Ford Ranger	.00	.00	.00	.00	.00	.00	.00
20-6050-322	Veh Exp-01 Ford Ranger(W9)	40	.00	.00	.00	.00	.00	.00
20-6050-323	Veh Exp-04 Ford Ranger(W10)	714	800	680	800	210	400	800
20-6050-324	Veh Exp-08 Chevy 2500(W3)	.00	.00	.00	.00	.00	.00	.00
20-6050-325	Veh Exp-09 Chevy Colo(w11)	.00	250	445	800	8	8	.00
20-6050-326	Veh Exp-13 Chevy P.U.(W14)	33	250	398	250	91	200	800
20-6050-327	Veh Exp-17 Chevy (W-15)	.00	.00	.00	250	577	600	250
20-6050-328	Veh Exp-17 Chevy (W-16)	.00	.00	250	250	.00	200	800
20-6050-329	Veh Exp-15 Chevy (P-3)	.00	.00	330	250	112	600	250
20-6050-340	Gas & Oil	5,435	7,500	5,253	6,000	3,842	4,500	6,000
20-6050-380	Equipment Maintenance	468	1,300	354	1,300	.00	600	1,000
20-6050-391	Equipment Rental	.00	1,000	104	1,000	.00	.00	750
20-6050-420	Training	1,210	950	3,184	1,000	50	250	1,000
20-6050-481	Safety	264	500	318	500	.00	500	500
20-6050-500	Water Meter/Accessories	4,134	15,000	12,158	6,000	5,489	6,800	6,800
20-6050-580	Equipment & Tool-Distribute	2,157	6,500	2,702	2,200	230	1,800	2,300
20-6050-581	Lab Equip. & Supplies	2,178	12,000	9,979	13,000	12,705	13,000	13,000
20-6050-590	Equipment & Tool-Plant	1,158	1,500	3,181	1,500	272	750	1,500
20-6050-700	Permits	1,440	1,500	1,445	1,500	1,445	1,500	1,500
20-6050-710	W/H Ditch Fees	217	400	183	200	259	400	250
20-6050-721	Water Lease	.00	10	500	500	.00	500	500
20-6050-740	Ruedi Water Contract	22,985	23,000	23,215	23,500	23,581	23,581	23,600
Total Water Dept. - Operating:		295,685	337,460	237,514	293,800	188,214	257,689	307,100
Utility Fund Revenue Total:		862,077	883,560	933,918	1,025,652	919,603	978,458	1,027,909
Utility Fund Expenditure Total:		972,036	1,033,622	995,029	1,025,481	810,458	948,203	1,025,987
Net Total Utility Fund:		109,959-	150,062-	61,112-	171	109,144	30,255	1,922
Net Grand Totals:		109,959-	150,062-	61,112-	171	109,144	30,255	1,922

Account Number	Account Title	2017-17 Prior Year 2 Actual	2018-18 Prior Year Budget	2018-18 Prior Year Actual	2019-19 Curr Year Budget	11/19 Curr YTD Actual	2019-19 Curr Year Proj Budget	2020-20 Beginning Budget
Utility Fund								
Water Revenue								
20-4030-262	WTP Filter/DOLA Grant	.00	.00	.00	.00	.00	.00	.00
20-4030-266	DOLA Grant	749,970	.00	.00	.00	.00	.00	.00
20-4030-270	FMLD Grant	.00	.00	.00	.00	.00	14,850	66,872
20-4030-300	Cap Water Tap Fees	329,400	180,000	91,500	90,000	61,164	73,000	108,000
20-4030-340	Water Rights Dedication	34,400	.00	3,000	.00	6,864	6,864	.00
20-4030-350	Water Svc Chg Increase	.00	.00	.00	.00	.00	.00	.00
20-4030-394	Sale of Assets	12,000	.00	.00	.00	.00	.00	.00
20-4030-525	Capital Replacement Interest	.00	10	.00	.00	.00	.00	.00
Total Water Revenue:		1,125,770	180,010	94,500	90,000	68,028	94,714	174,872
Water Dept. - Operating								
20-6050-521	Note Principal - CWCB	18,807	19,653	19,653	20,538	20,538	21,462	22,428
20-6050-541	Note Interest - CWCB	24,597	23,751	23,751	22,866	22,866	21,942	20,976
Total Water Dept. - Operating:		43,404	43,404	43,404	43,404	43,404	43,404	43,404
Capital Expenses / Water								
20-6059-100	Capital Replace/Water Lines	.00	30,000	.00	15,000	.00	.00	.00
20-6059-101	Capital - Distributions Other	.00	.00	.00	.00	.00	.00	.00
20-6059-110	Capital Replace/Water Plant	1,126,086	.00	.00	.00	2,325	2,325	.00
20-6059-140	Maintenance Facility	.00	.00	.00	.00	.00	.00	.00
20-6059-175	Raw Water - Red Rocks Ditch	.00	.00	.00	.00	.00	.00	.00
20-6059-176	Raw Water System-Capital	23,787	15,000	.00	7,500	.00	.00	7,500
20-6059-201	Tap Fee Reduction	.00	.00	.00	.00	.00	.00	.00
20-6059-300	Capital Exp. - Water Rights	.00	.00	.00	.00	.00	.00	.00
20-6059-421	Veh/Equip-Lease/Purchase	62,577	.00	28,210	.00	.00	.00	.00
20-6059-580	Other Capital-Bulk Water Plant	.00	.00	.00	.00	.00	22,500	101,310
Total Capital Expenses / Water:		1,212,451	45,000	28,210	22,500	2,325	24,825	108,810
Utility Fund Revenue Total:		1,125,770	180,010	94,500	90,000	68,028	94,714	174,872
Utility Fund Expenditure Total:		1,255,855	88,404	71,614	65,904	45,729	68,229	152,214
Net Total Utility Fund:		130,085-	91,606	22,886	24,096	22,299	26,485	22,658
Net Grand Totals:		130,085-	91,606	22,886	24,096	22,299	26,485	22,658

Account Number	Account Title	2017-17 Prior Year 2 Actual	2018-18 Prior Year Budget	2018-18 Prior Year Actual	2019-19 Curr Year Budget	11/19 Curr YTD Actual	2019-19 Curr Year Proj Budget	2020-20 Beginning Budget
Utility Fund								
Wastewater Revenue								
20-4040-040	Monthly Wastewater Svc. Chg	955,605	992,000	983,773	1,172,920	1,088,173	1,184,159	1,219,684
20-4040-045	Sewer Chg-Over 6,000 Gal.	76,139	81,000	86,579	95,580	75,116	84,176	92,700
20-4040-050	Sewer Svc. Chg.	80,032	83,000	80,904	95,580	89,348	95,000	100,274
20-4040-055	South Svc Chg	9,349	10,000	9,403	11,092	12,535	13,000	14,085
20-4040-080	Delinquent Chgs-Wastewater	.00	.00	5,529	8,225	.00	.00	7,400
20-4040-100	Administrative Fees-Wastewater	.00	600	541	610	.00	.00	700
20-4040-240	Misc. Revenue-Wastewater	1,842	.00	.00	.00	.00	.00	.00
20-4040-241	Retirement Forfeiture	.00	.00	.00	.00	.00	.00	.00
20-4040-540	ColoTrust Int(DOLA)-Wastewater	100	85	189	115	202	222	200
Total Wastewater Revenue:		1,123,067	1,166,685	1,166,918	1,384,122	1,265,374	1,376,557	1,435,043
Wastewater Department - Admin.								
20-6080-010	Council Salaries	8,070	8,100	8,403	8,070	7,593	8,070	8,312
20-6080-020	Salaries	305,635	325,310	324,924	334,023	291,584	318,000	327,000
20-6080-022	Call Out Pay	130	2,000	175	500	2,713	3,500	8,000
20-6080-023	Overtime Pay	.00	.00	.00	.00	234	.00	1,950
20-6080-025	Salary - Temps	.00	.00	.00	.00	.00	.00	.00
20-6080-030	Payroll Tax Exp - Social Sec	19,457	20,800	20,676	21,241	18,157	20,000	21,000
20-6080-031	Payroll Tax Exp - Medicare	4,550	4,870	4,835	4,968	4,245	4,800	4,900
20-6080-032	Payroll Tax Exp - St Unemplmnt	1,082	1,010	839	1,028	823	1,000	1,100
20-6080-041	CCOERRA Retirement Exp	12,421	13,050	13,337	13,381	11,777	13,000	13,100
20-6080-042	Health Insurance Exp	78,183	85,500	79,202	77,300	62,309	64,000	80,000
20-6080-043	Cafeteria Plan Expense	13,048	100	13,850	100	.00	.00	.00
20-6080-050	Employee Support	1,687	1,500	1,622	1,850	1,185	1,850	1,850
20-6080-051	Employee Wellness Program	.00	.00	.00	1,493	925	1,493	1,500
20-6080-100	Office Supplies	1,019	1,200	1,193	1,200	844	1,200	1,200
20-6080-101	Office Op. Supply & Furniture	720	600	.00	600	.00	200	600
20-6080-102	Postage Expense	1,330	2,000	692	1,800	549	1,800	1,800
20-6080-103	Computer Hardware/Software	7,016	13,000	13,776	2,000	7,284	7,308	2,000
20-6080-104	Printing & Copies	821	600	1,018	600	965	1,200	800
20-6080-105	Office - Misc.	.00	.00	.00	.00	7	7	.00
20-6080-106	Credit Card Fees	5,535	5,500	5,977	5,500	6,867	7,900	6,800
20-6080-107	Computer Services	8,008	8,500	15,007	8,500	9,221	9,900	8,500
20-6080-110	Utility Billing Expense	4,542	5,500	4,607	5,500	3,828	4,500	5,500
20-6080-119	Office Lease	.00	.00	.00	.00	.00	.00	.00
20-6080-120	Town Hall Utilities	7,934	2,000	1,266	1,500	1,163	1,400	1,500
20-6080-125	Porta Jon Svc	.00	.00	.00	.00	.00	.00	12,600
20-6080-140	Telephone Expense	6,538	6,800	5,911	6,600	4,971	6,000	6,600
20-6080-145	Internet Svc/Web Page	1,277	4,000	5,538	4,000	1,699	1,800	4,000
20-6080-146	Newsletter Expense	.00	1,750	734	1,750	.00	1,750	1,750
20-6080-150	Mileage Expense	44	20	296	100	.00	100	100
20-6080-160	Dues, Meetings, Subscriptions	1,307	1,400	1,153	1,400	1,163	1,200	1,400
20-6080-170	Training	908	2,000	466	2,000	.00	1,000	3,000
20-6080-175	Meals, Lodging	584	1,000	1,459	1,000	67	1,000	1,000
20-6080-180	Publication of Notices	669	1,300	377	1,300	1,069	1,300	1,300
20-6080-190	Refund	1,244	900	2,385	1,500	345	1,200	1,500
20-6080-200	Legal Services	622	2,000	1,501	2,000	.00	1,000	2,000
20-6080-210	Technical Support	5,010	5,400	5,430	5,400	8,638	9,200	.00
20-6080-220	Other Prof Services/Inspection	12,807	24,000	15,858	15,000	12,921	20,000	32,000
20-6080-240	Audit Expense	1,300	1,400	1,400	1,400	1,680	1,680	1,445
20-6080-260	Insurance Expense	42,267	46,500	37,734	45,000	30,158	30,713	32,000
20-6080-270	Rental Expense	.00	.00	.00	.00	.00	.00	.00
20-6080-279	Council Expenses	.00	2,000	269	1,000	.00	.00	.00
20-6080-280	Miscellaneous Expense	3,435	2,500	1,705	1,800	78	1,000	1,000

Account Number	Account Title	2017-17 Prior Year 2 Actual	2018-18 Prior Year Budget	2018-18 Prior Year Actual	2019-19 Curr Year Budget	11/19 Curr YTD Actual	2019-19 Curr Year Proj Budget	2020-20 Beginning Budget
20-6080-281	Good Neighbor Policy Exp	.00	2,500	6,001	5,000	2,660	3,000	5,000
20-6080-480	Engineering & Survey	130	6,000	2,498	6,000	.00	2,000	6,000
Total Wastewater Department - Admin.:		559,329	612,610	602,114	593,404	497,723	555,071	610,107
Wastewater - Operating								
20-6090-120	Utilities	80,832	100,000	86,600	88,000	83,884	93,000	89,000
20-6090-125	South Utilities	1,810	2,000	1,557	2,000	1,442	1,800	2,000
20-6090-200	Chemicals	12,852	11,000	13,392	11,000	13,921	17,000	17,000
20-6090-220	M & O Plant - WWTP	36,870	50,000	46,583	40,000	31,041	38,000	48,000
20-6090-221	Sludge Hauling	6,190	10,000	.00	10,000	8,036	14,000	14,000
20-6090-225	M&O - Centrifuge	9,159	4,000	8,057	8,000	8,441	9,000	8,000
20-6090-240	M & O - Collections	11,282	20,000	4,961	5,000	6,173	6,500	8,500
20-6090-245	M & O South Collections	.00	2,500	604	2,500	1,978	2,500	2,500
20-6090-260	Lab Tests	507	2,800	672	2,000	2,332	1,800	2,000
20-6090-320	Vehicle Expense	65	250	.00	250	.00	.00	.00
20-6090-325	Veh Exp-02 Ranger(W7)	.00	.00	.00	.00	.00	.00	.00
20-6090-326	Veh Exp-08 Chevy 2500(W3)	.00	.00	.00	.00	.00	.00	.00
20-6090-327	Veh Exp-06 GMC PU(ww13)	500	.00	118	250	.00	.00	.00
20-6090-328	Veh Exp-13 Chevy PU(W12)	334	250	76	250	515	600	250
20-6090-329	Veh Exp-17 Chevy (W-15)	77	.00	176	250	.00	.00	.00
20-6090-340	Gas & Oil	2,587	6,000	5,931	6,000	3,180	4,000	6,000
20-6090-391	Equipment Rental	6,953	11,000	104	7,000	.00	2,500	4,000
20-6090-420	Training	1,386	750	2,264	750	479	750	750
20-6090-481	Safety	1,264	1,000	941	1,000	390	800	1,000
20-6090-580	Equip. & Tools - Plant	2,162	6,000	4,118	9,500	6,724	8,500	8,500
20-6090-581	Lab Equip. & Supplies	7,939	7,000	8,366	7,000	6,663	9,000	9,000
20-6090-590	Equipment & Tool - Collection	704	5,800	2,184	2,500	343	1,200	2,500
20-6090-700	Permits	875	2,800	1,263	2,800	1,068	2,000	2,500
20-6090-740	Sludge Site Application Fee	.00	200	.00	200	209	210	225
20-6090-760	Sludge Site	11,600	5,000	.00	5,000	198	1,000	5,000
Total Wastewater - Operating:		195,948	248,350	187,967	211,250	177,017	214,160	230,725
Utility Fund Revenue Total:		1,123,067	1,166,685	1,166,918	1,384,122	1,265,374	1,376,557	1,435,043
Utility Fund Expenditure Total:		755,277	860,960	790,081	804,654	674,740	769,231	840,832
Net Total Utility Fund:		367,790	305,725	376,837	579,468	590,634	607,326	594,211
Net Grand Totals:		367,790	305,725	376,837	579,468	590,634	607,326	594,211

Account Number	Account Title	2017-17 Prior Year 2 Actual	2018-18 Prior Year Budget	2018-18 Prior Year Actual	2019-19 Curr Year Budget	11/19 Curr YTD Actual	2019-19 Curr Year Proj Budget	2020-20 Beginning Budget
Utility Fund								
Wastewater Revenue								
20-4040-320	Cap Sewer Tap Fees	356,400	180,000	102,000	90,000	65,664	67,000	108,000
20-4040-525	Capital Replacement Interest	.00	10	.00	.00	.00	.00	.00
20-4040-621	Misc. Grant Revenue	.00	.00	48,121	120,800	.00	120,800	.00
Total Wastewater Revenue:		356,400	180,010	150,121	210,800	65,664	187,800	108,000
Wastewater Department - Admin.								
20-6080-560	Note Princ-CWR&PDA	32,753	34,223	34,243	17,702	17,702	17,702	.00
20-6080-561	Note Princ. - 08 WWTP Loan	342,500	353,373	353,373	358,809	358,809	358,809	369,683
20-6080-580	Note Int.-CWR&PDA	3,447	1,956	1,957	398	398	398	.00
20-6080-581	Note Int. - 08 WWTP Loan	190,497	183,040	183,039	175,501	175,501	175,501	164,750
Total Wastewater Department - Admin.:		569,197	572,592	572,612	552,410	552,410	552,410	534,433
Capital Expenses-Wastewater								
20-6095-101	Capital - Collections Other	.00	.00	.00	.00	.00	.00	60,000
20-6095-110	Capital Replacement-WW Plant	.00	45,000	4,378	172,300	145,997	172,300	.00
20-6095-421	Veh/Equip-Lease/Purchase	62,577	22,500	96,955	.00	.00	.00	.00
20-6095-800	Capital-Equipment	.00	.00	.00	.00	.00	.00	16,000
Total Capital Expenses-Wastewater:		62,577	67,500	101,333	172,300	145,997	172,300	76,000
Utility Fund Revenue Total:		356,400	180,010	150,121	210,800	65,664	187,800	108,000
Utility Fund Expenditure Total:		631,774	640,092	673,945	724,710	698,408	724,710	610,433
Net Total Utility Fund:		275,374-	460,082-	523,824-	513,910-	632,744-	536,910-	502,433-
Net Grand Totals:		275,374-	460,082-	523,824-	513,910-	632,744-	536,910-	502,433-

Account Number	Account Title	2017-17 Prior Year 2 Actual	2018-18 Prior Year Budget	2018-18 Prior Year Actual	2019-19 Curr Year Budget	11/19 Curr YTD Actual	2019-19 Curr Year Proj Budget	2020-20 Beginning Budget
Utility Fund								
Water Revenue								
20-4030-060	Trash Revenues	287,073	297,600	305,202	368,160	346,208	377,353	519,294
Total Water Revenue:		287,073	297,600	305,202	368,160	346,208	377,353	519,294
Trash Department								
20-6070-110	Utility Billing Expense	.00	1,000	126	1,000	1,075	1,300	1,200
20-6070-180	Publication of Notices	21	100	215	100	260	1,500	100
20-6070-200	Legal Services	.00	200	.00	200	561	500	500
20-6070-500	Trash Service	289,582	294,000	307,780	335,100	298,728	328,000	504,169
20-6070-600	Chgs-Cleanup Weeks	11,715	4,000	4,459	15,000	9,144	9,200	9,000
Total Trash Department:		301,317	299,300	312,580	351,400	309,768	340,500	514,969
Utility Fund Revenue Total:		287,073	297,600	305,202	368,160	346,208	377,353	519,294
Utility Fund Expenditure Total:		301,317	299,300	312,580	351,400	309,768	340,500	514,969
Net Total Utility Fund:		14,245-	1,700-	7,378-	16,760	36,440	36,853	4,325
Net Grand Totals:		14,245-	1,700-	7,378-	16,760	36,440	36,853	4,325

Conservation Trust Fund



TOWN OF NEW CASTLE, COLORADO

Conservation Trust Fund

**Combined Statement of Revenues, Expenditures
and Changes in Fund Balances - Budget and Actual
Budget Year Ending December 31, 2020**

		<u>Actual</u> <u>2017</u>	<u>Actual</u> <u>2018</u>	<u>Budget</u> <u>2019</u>	<u>Actual</u> <u>11/30/2019</u>	<u>Projected</u> <u>12/31/2019</u>	<u>Budget</u> <u>2020</u>
BEGINNING FUND BALANCE	Acct. #	\$ 149,833	\$ 21,451	\$ 345	\$ 36,980	\$ 36,980	\$ 81,295
 <u>REVENUES</u>							
State Lottery	30-4040-040	\$ 46,210	\$ 48,156	\$ 44,000	\$ 43,896	\$ 53,438	\$ 40,000
Alpine Checking Interest	30-4040-520	\$ 14	\$ 23	\$ 12	\$ 43	\$ 40	\$ 40
Total Revenues:		<u>\$ 46,224</u>	<u>\$ 48,179</u>	<u>\$ 44,012</u>	<u>\$ 43,939</u>	<u>\$ 53,478</u>	<u>\$ 40,040</u>
 <u>EXPENDITURES</u>							
Capital Improvements	30-8040-400	\$ 174,606	\$ 32,650	\$ 44,350	\$ 9,163	\$ 9,163	\$ 14,000
Total Expenditures:		<u>\$ 174,606</u>	<u>\$ 32,650</u>	<u>\$ 44,350</u>	<u>\$ 9,163</u>	<u>\$ 9,163</u>	<u>\$ 14,000</u>
 ENDING FUND BALANCE		 <u>\$ 21,451</u>	 <u>\$ 36,980</u>	 <u>\$ 7</u>	 <u>\$ 71,756</u>	 <u>\$ 81,295</u>	 <u>\$ 107,335</u>

Cemetery Perpetual Care Fund



TOWN OF NEW CASTLE, COLORADO

Cemetery Fund

Combined Statement of Revenues, Expenses
and Changes in Retained Earnings - Budget and Actual
Budget Year Ending December 31, 2020

	<u>Acct Number</u>	<u>Actual 2017</u>	<u>Actual 2018</u>	<u>Budget 2019</u>	<u>Actual Through 11/30/2019</u>	<u>Projected 12/31/2019</u>	<u>Budget 2020</u>
BEGINNING RETAINED EARNINGS		\$ 25,405	\$ 29,979	\$34,824	\$36,311	\$36,311	\$ 38,941
Reserved - Perpetual Care		(\$10,000)	(\$10,000)	(\$10,000)	(\$10,000)	(\$10,000)	(\$10,000)
Reserved - Capital Improvements							
Unreserved/undesignated		\$15,405	\$19,979	\$24,824	\$26,311	\$26,311	\$28,941
<u>REVENUES</u>							
Sale of Plots	40-4060-020	\$ 4,600	\$ 6,400	\$ 1,200	\$ 7,700	\$ 4,900	\$ 3,000
Donations	40-4060-040	-	-	-	-	-	-
Operating Transfer In	40-4060-045						
Grants	40-4060-060	-	-	-	-	-	-
Colotrust Interest	40-4060-540	148	279	70	299	330	300
TOTAL CEMETERY FUND REVENUE		<u>\$ 4,748</u>	<u>\$ 6,679</u>	<u>\$ 1,270</u>	<u>\$ 7,999</u>	<u>\$ 5,230</u>	<u>\$ 3,300</u>
<u>EXPENSES</u>							
Maintenance & operations	40-9040-380	\$ 174	\$ 347	\$ 2,000	\$ 2,180	\$ 2,600	\$ 2,000
Lot Repurchase	40-9040-395	-	-	-	-	-	-
TOTAL CEMETERY FUND EXPENSES		<u>\$ 174</u>	<u>\$ 347</u>	<u>\$ 2,000</u>	<u>\$ 2,180</u>	<u>\$ 2,600</u>	<u>\$ 2,000</u>
ENDING RETAINED EARNINGS		<u>\$ 29,979</u>	<u>\$ 36,311</u>	<u>\$ 34,094</u>	<u>\$ 42,130</u>	<u>\$ 38,941</u>	<u>\$ 40,241</u>
Reserved - Perpetual Care		<u>\$(10,000)</u>	<u>\$(10,000)</u>	<u>\$(10,000)</u>	<u>\$(10,000)</u>	<u>\$(10,000)</u>	<u>\$(10,000)</u>
Unreserved/undesignated		<u>\$ 19,979</u>	<u>\$ 26,311</u>	<u>\$ 24,094</u>	<u>\$ 32,130</u>	<u>\$ 28,941</u>	<u>\$ 30,241</u>