

Town of Green Mountain Falls

GENERAL FUND

Budget Status Report - GAAP Basis

Proposed 2021 Budget

Unaudited

	August 2020 Actual	2020 Estimated	Approved 2021 Budget	Proposed Amended 2021 Budget
REVENUE				
<u>Intergovernmental Revenue</u>				
Grants- State	\$ 13,028	\$ 18,000	\$ 25,000	\$ 25,000
HUTF	13,195	28,933	30,000	30,000
Motor Vehicle Fees- El Paso County	1,393	2,500	2,500	2,500
Motor Vehicle Fees- Teller County	52	200	200	200
Reimbursements- PPRTA	5,209	39,139	40,689	40,689
Road and Bridge- El Paso County	1,439	1,300	1,300	1,300
Road and Bridge- Teller County	137	150	150	150
DOLA Comp Plan	-	-	-	-
Planning Code Rewrite	-	-	45,000	45,000
Parking and Signage Plan	-	-	30,000	30,000
Severance/Mineral Lease	437	1,400	1,400	1,400
Total Intergovernmental Revenue	\$ 34,890	\$ 91,622	\$ 176,239	\$ 176,239
<u>Taxes</u>				
Auto Use Tax- El Paso County	\$ 9,724	\$ 35,000	\$ 32,000	\$ 32,000
Auto Use Tax- Teller County	1,916	2,500	2,500	2,500
Franchise- Cable	6,107	10,900	10,900	10,900
Franchise- Electric	20,636	21,000	21,000	21,000
Franchise- Gas	9,358	11,000	11,000	11,000
Franchise- Telephone	1,050	4,200	4,200	4,200
GMF Sales Tax (3%)	97,719	145,000	150,000	150,000
PPRBD Construction Use Tax	12,988	17,000	17,000	17,000
Property Tax- El Paso County	154,419	155,000	169,684	169,684
Property Tax- Teller County	8,848	9,300	10,725	10,725
Short Term Rental Occupancy Tax	8,829	15,000	20,000	20,000
Specific Ownership- El Paso County	10,249	17,600	17,600	17,600
Specific Ownership- Teller County	743	850	850	850
Tobacco Tax	276	300	400	400
Total Taxes Revenue - 468680	\$ 342,862	\$ 444,650	\$ 467,859	\$ 467,859
<u>Fee Revenue</u>				
Court- Traffic	\$ 155	\$ 300	\$ 350	\$ 350
Court- Non Traffic Offenses	18	200	200	200
Animal Licenses	600	625	1,000	1,000
Business Licenses	3,374	5,000	5,000	5,000
Land Use- Administrative Review	4,953	5,000	5,000	5,000
Land Use- Subdivisions	-	1,000	2,450	2,450
Land Use- Zoning and Architectural Review	6,757	7,500	8,075	8,075
Liquor Licenses	-	500	500	500
Short Term Rental Licenses	1,200	2,500	11,500	11,500
Special Event Permits	2,422	2,500	3,000	3,000
Special Use Permits	2,025	6,000	6,000	6,000
Road Cut Permit	-	-	-	-
Gazebo- Rentals	2,000	3,000	7,000	7,000
Pool- Admissions & Passes	-	-	5,000	5,000
Special Events- Traffic Control Fees	200	400	400	400
VIN Checks	-	75	75	75
Interest	1,010	1,500	1,000	1,000
Marshal's Department	-	-	-	-
Miscellaneous Revenue	69,494	70,000	-	-
Total Fee Revenue	\$ 94,207	\$ 106,100	\$ 56,550	\$ 56,550
<u>Other Revenue</u>				
GMF Promotional Merchandise	\$ -	\$ 30	\$ 30	\$ 30
Total Other Revenue	\$ -	\$ 30	\$ 30	\$ 30
Total General Fund Revenue	\$ 471,958	\$ 642,402	\$ 700,678	\$ 700,678
EXPENDITURES				
<u>Administration Department</u>				
<u>Salaries and Benefits</u>				
Labor- Full Time	\$ 75,746	\$ 119,440	\$ 123,023	\$ 123,023
Labor- Part Time	21,716	37,760	44,893	44,893
Labor- Health Insurance	15,787	34,708	36,443	25,667

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Labor- Employee Share Health Insurance	45	-	100	100
Labor- FICA	7,499	13,300	12,846	12,846
Labor- State Unemployment Insurance	159	200	300	300
Labor- Workman's Comp	146	500	500	500
Labor- Retirement	-	1,750	1,803	1,803
Labor- Cell Phone Stipend	-	720	720	720
Total Salaries and Benefits	\$ 121,099	\$ 208,378	\$ 220,628	\$ 209,852
Operations				
Insurance- Surety Bond	\$ -	\$ 500	\$ 500	\$ 200
Maintenance- Building	1,187	1,600	1,600	1,000
Publications- Code	-	3,000	3,000	3,000
Publications- Legal Notices	559	1,200	1,200	600
Supplies- Office	1,762	2,500	2,500	2,500
Training- Professional Development, Per Diem	3,611	4,000	5,000	5,000
CARES Act Expenses	27,395	30,000	-	-
Utilities- Electric	942	2,100	2,100	1,400
Utilities- Natural Gas	311	700	700	1,400
Utilities- Telephone/ Internet	729	2,500	2,500	2,500
Total Operations	\$ 36,496	\$ 48,100	\$ 19,100	\$ 17,600
Total Administration Department Expenditures	\$ 157,595	\$ 256,478	\$ 239,728	\$ 227,452
Interdepartmental Expenditures				
Professional Services				
Services- Audit	\$ -	\$ 6,250	6,250	6,250
Services- IT	2,166	5,000	3,500	3,500
Services- Marketing	794	2,584	2,500	2,500
Services- Professional	5,604	10,448	10,000	10,000
Services- Town Attorney	18,848	20,000	43,109	43,109
Total Professional Services	\$ 27,412	\$ 44,282	\$ 65,359	\$ 65,359
Operations				
Election	\$ 27	\$ 6,200	\$ -	\$ -
Fees- Annual Dues, Licenses, Memberships	1,088	3,100	3,500	1,500
Fees- Banking Charges	265	500	500	500
Fees- Payroll Processing	608	1,000	1,000	1,000
Fees- Software	9,962	10,500	10,500	10,500
Fees- Tax Collection	2,739	2,800	2,800	2,800
Insurance- Property/ Casualty Liability Premiums	16,866	17,000	21,233	21,233
Insurance- Workman's Comp- Board Members	24	150	150	150
Miscellaneous Expense/Grant Matching Funds	-	-	35,584	13,830
Transfers- Capital Improvement	-	5,000	-	-
Total Operations	\$ 31,578	\$ 46,250	\$ 75,267	\$ 51,513
Total Interdepartmental Expenditures	\$ 58,990	\$ 90,532	\$ 140,626	\$ 116,872
Judicial Department				
Professional Services				
Services- Professional	\$ -	\$ 1,800	\$ 1,000	\$ 1,000
Services- Prosecutor	-	3,000	1,500	1,500
Total Professional Services	\$ -	\$ 4,800	\$ 2,500	\$ 2,500
Total Judicial Department Expenditures	\$ -	\$ 4,800	\$ 2,500	\$ 2,500
Public Safety Department				
Salaries and Benefits				
Labor- Full Time	\$ 32,992	\$ 50,000	\$ 51,500	\$ 62,825
Labor - Part Time	-	-	-	21,760
Labor- Health Insurance	11,110	11,600	12,180	12,789
Labor- Employee Share Health Insurance	718	1,000	1,000	1,000
Labor- FICA	2,524	3,200	3,940	4,806
Labor- State Unemployment Insurance	74	100	100	100
Labor- Workman's Comp	1,161	1,500	1,500	1,500
Labor- Cell Phone Stipend	-	240	-	-
Total Salaries and Benefits	\$ 48,580	\$ 67,640	\$ 70,220	\$ 104,780
Operations				

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Fees- Annual Dues, Licenses, Memberships	\$ 105	\$ 2,000	\$ 2,000	\$ 2,000
Insurance- Surety Bond	100	200	200	200
Maintenance- Vehicle	1,553	4,000	4,250	4,250
Supplies- Ammunition	255	500	500	500
Supplies- Clothing	-	1,000	1,000	1,000
Supplies- Fuel	-	3,000	3,000	2,000
Supplies- Office	-	700	700	700
Supplies- Operational	15	4,000	4,000	4,000
Training- Certifications	-	400	400	400
Training- Professional Development, Per Diem	-	2,000	2,000	2,000
Utilities- Electric	318	400	400	400
Utilities- Natural Gas	259	900	900	900
Utilities- Telephone/Internet	322	360	360	360
Total Operations	\$ 2,927	\$ 19,460	\$ 19,710	\$ 18,710
Total Public Safety Department Expenditures	\$ 51,507	\$ 87,100	\$ 89,930	\$ 123,490
<u>Parks and Recreation Department</u>				
<u>Parks Operations</u>				
Part time employee	\$ -	\$ -	\$ 9,768	\$ 9,768
Maintenance- Grounds	-	4,000	1,000	1,000
Services- Wildlife Mitigation	111	1,000	1,000	1,000
Supplies Operational	198	700	700	700
Utilities- Electric- Hydrant Water	899	1,000	1,000	2,000
Utilities- Electric- Gazebo	720	1,000	1,000	1,000
Total Parks Operations	\$ 1,928	\$ 7,700	\$ 14,468	\$ 15,468
<u>Pool</u>				
Labor- Part Time	\$ -	\$ -	\$ 12,000	\$ 12,000
Labor- FICA	-	-	850	850
Labor- State Unemployment Insurance	-	-	100	100
Labor- Hiring/New Employee Expenses	-	-	280	280
Maintenance- Building	-	-	-	-
Services- Inspections	-	-	130	130
Food	-	-	-	-
Supplies- Office	-	-	50	50
Supplies- Operational	-	-	300	300
Supplies- Pool Start Up Funds	-	-	120	120
Utilities- Electric	217	500	900	900
Utilities- Natural Gas	-	-	630	630
Utilities- Telephone/Internet	-	-	210	210
Utilities- Water	-	-	900	900
Total Pool	\$ 217	\$ 500	\$ 16,470	\$ 16,470
Total Parks and Recreation Department Expenditures	\$ 2,145	\$ 8,200	\$ 30,938	\$ 31,938
<u>Public Works Department</u>				
<u>Salaries and Benefits</u>				
Labor- Full Time	\$ 31,029	\$ 48,880	\$ 70,720	\$ 96,316
Labor- Part Time	16,062	20,280	20,000	1,310
Labor- Health Insurance	11,875	14,000	14,700	15,435
Labor- FICA	3,709	5,400	6,940	7,468
Labor- Overtime	1,390	5,000	5,000	5,000
Labor- State Unemployment Insurance	157	200	200	200
Labor- Workman's Comp	2,884	3,600	3,650	3,650
Labor- Cell Phone Stipend	-	240	-	-
Total Salaries and Benefits	\$ 67,106	\$ 97,600	\$ 121,210	\$ 129,379
<u>Operations</u>				
Equipment- Rental	\$ 100	\$ 3,000	\$ -	\$ -
Equipment- Repair and Service	905	12,500	12,500	12,500
Maintenance- Building	627	-	-	-
Maintenance- Roads	2,021	39,139	40,689	40,689
Maintenance- Vehicle	1,431	4,000	4,000	4,000
Supplies- Fuel	3,363	6,300	6,300	6,300
Supplies- Office	237	300	300	300
Supplies- Operational	1,593	3,000	1,600	1,600
Supplies- Clothing	49	200	-	-

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Tools	217	500	250	250
Training- Certifications	-	650	-	-
Training- Professional Development, Per Diem	-	450	-	-
Recovery	-	-	-	-
Utilities- Electric	1,534	3,000	3,000	3,000
Utilities- Natural Gas	472	900	900	900
Utilities- Telephone/Internet	74	1,500	1,500	1,500
Utilities- Trash	805	1,100	1,100	1,100
Utilities- Electric- Street Lights	1,112	6,200	6,200	-
Total Operations	<u>\$ 14,540</u>	<u>\$ 82,739</u>	<u>\$ 78,339</u>	<u>\$ 72,139</u>
Total Public Works Department Expenditures	<u>\$ 81,646</u>	<u>\$ 180,339</u>	<u>\$ 199,549</u>	<u>\$ 201,518</u>
Total Expenditures	<u>\$ 351,883</u>	<u>\$ 627,449</u>	<u>\$ 703,271</u>	<u>\$ 703,770</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>\$ 120,075</u>	<u>\$ 14,953</u>	<u>\$ -</u>	<u>\$ -</u>
OTHER FINANCING SOURCES (USES)				
Transfer to Capital Improvement Fund	<u>\$ -</u>	<u>\$ (15,000)</u>	<u>\$ (96,000)</u>	<u>\$ (96,000)</u>
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ (15,000)</u>	<u>\$ (96,000)</u>	<u>\$ (96,000)</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	<u>\$ 120,075</u>	<u>\$ (47)</u>	<u>\$ (96,000)</u>	<u>\$ (96,000)</u>
FUND BALANCE - BEGINNING	<u>\$ 423,572</u>	<u>\$ 423,572</u>	<u>\$ 423,525</u>	<u>\$ 423,525</u>
FUND BALANCE - ENDING	<u>\$ 543,647</u>	<u>\$ 423,525</u>	<u>\$ 327,525</u>	<u>\$ 327,525</u>

Town of Green Mountain Falls
CAPITAL IMPROVEMENT FUND DETAIL

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REVENUE				
<u>Intergovernmental Revenue</u>				
Capital- Block Grants- El Paso County	\$ -	\$ 24,000	\$ -	\$ -
Capital- Pikes Peak Rural Transportation Authority	-	157,341	151,306	151,306
Capital- State Grants- Dept of Natural Resources	-	9,000	-	-
Capital- State Grants- DOLA 2 (Flood Recovery)	-	128,265	84,392	84,392
Capital- State Grants- DOLA 3 (Planning Code Re-Write)	-	25,000	25,000	25,000
Capital-Kirkpatrick Family Foundation (Planning Code Re-Write)	-	45,000	45,000	45,000
Capital-Kirkpatrick Family Foundation (Comprehensive Signage & Parking)	-	30,000	30,000	30,000
Total Intergovernmental Revenue	<u>\$ -</u>	<u>\$ 418,606</u>	<u>\$ 335,698</u>	<u>\$ 335,698</u>
<u>Other Revenue</u>				
Capital- Bank Interest	\$ -	\$ 2,100	\$ 2,100	\$ 2,100
*Capital- Donations- Monies	-	99,000	-	-
Total Other Revenue	<u>\$ -</u>	<u>\$ 101,100</u>	<u>\$ 2,100</u>	<u>\$ 2,100</u>
Total Revenue	<u>\$ -</u>	<u>\$ 519,706</u>	<u>\$ 337,798</u>	<u>\$ 337,798</u>
EXPENDITURES				
<u>Capital Outlay (from General Fund)</u>				
<u>Capital Outlay</u>				
Capital- Administrative Infrastructure (Planning Code Re-write)	\$ -	\$ 70,000	\$ 70,000	\$ 70,000
Capital- Fire Mitigation	-	16,500	16,954	22,254
Capital- Repairs- Park	-	55,000	10,600	10,600
Capital- Repairs- Roads and Infrastructure	2,492	-	-	-
Belvidere Widening/ Overlay	-	91,341	-	-
Maple St Bridge	-	73,000	42,196	42,196
Midland Culvert	-	73,000	42,196	42,196
Stilling Basins	-	66,000	151,306	151,306
Comprehensice Signage and Parking Project	-	30,000	30,000	30,000
Total Expenditures	<u>\$ 2,492</u>	<u>\$ 474,841</u>	<u>\$ 363,252</u>	<u>\$ 368,552</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>\$ (2,492)</u>	<u>\$ 44,865</u>	<u>\$ (25,454)</u>	<u>\$ (30,754)</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Capital- Transfer from Conservation Trust Fund	\$ -	\$ 8,500	\$ 8,500	\$ 8,500
Capital- Transfer from General Fund	-	15,000	96,000	96,000
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ 23,500</u>	<u>\$ 104,500</u>	<u>\$ 104,500</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES)	<u>\$ (2,492)</u>	<u>\$ 68,365</u>	<u>\$ 79,046</u>	<u>\$ 73,746</u>
FUND BALANCE - BEGINNING	<u>\$ 1,468</u>	<u>\$ 1,468</u>	<u>\$ 69,833</u>	<u>\$ 69,883</u>
FUND BALANCE - ENDING	<u>\$ (1,024)</u>	<u>\$ 69,833</u>	<u>\$ 148,879</u>	<u>\$ 143,629</u>

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CONSERVATION TRUST FUND DETAIL

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REVENUE				
<u>Intergovernmental Revenue</u>				
CTF- Lottery Proceeds	\$ 4,396	\$ 8,800	\$ 8,500	\$ 8,500
Total Intergovernmental Revenue	<u>\$ 4,396</u>	<u>\$ 8,800</u>	<u>\$ 8,500</u>	<u>\$ 8,500</u>
<u>Other Revenue</u>				
CTF- Bank Interest	\$ 6	\$ 10	\$ 25	\$ 25
Total Other Revenue	<u>\$ 6</u>	<u>\$ 10</u>	<u>\$ 25</u>	<u>\$ 25</u>
Total Conservation Trust Fund Revenue	<u>\$ 4,402</u>	<u>\$ 8,810</u>	<u>\$ 8,525</u>	<u>\$ 8,525</u>
EXPENDITURES				
<u>Parks and Recreation</u>				
<u>Parks and Recreation</u>				
CTF- Parks and Recreation Projects Labor	\$ -	\$ 8,500	\$ 8,500	\$ 8,500
Total Parks and Recreation Expenditures	<u>\$ -</u>	<u>\$ 8,500</u>	<u>\$ 8,500</u>	<u>\$ 8,500</u>
Total Expenditures	<u>\$ -</u>	<u>\$ 8,500</u>	<u>\$ 8,500</u>	<u>\$ 8,500</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>\$ 4,402</u>	<u>\$ 310</u>	<u>\$ 25</u>	<u>\$ 25</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
CTF- Transfer to Capital Improvement Fund	\$ -	\$ (8,500)	\$ (8,500)	\$ (8,500)
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ (8,500)</u>	<u>\$ (8,500)</u>	<u>\$ (8,500)</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	<u>\$ 4,402</u>	<u>\$ (8,190)</u>	<u>\$ (8,475)</u>	<u>\$ (8,475)</u>
FUND BALANCE - BEGINNING	<u>\$ 10,705</u>	<u>\$ 10,705</u>	<u>\$ 10,705</u>	<u>\$ 10,705</u>
FUND BALANCE - ENDING	<u>\$ 15,107</u>	<u>\$ 2,515</u>	<u>\$ 2,230</u>	<u>\$ 2,230</u>