

RESOLUTION NO. 2018 - 20

RESOLUTION TO ADOPT 2019 BUDGET

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET FOR THE TOWN OF GREEN MOUNTAIN FALLS COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY, 2019, AND ENDING ON THE LAST DAY OF DECEMBER, 2019.

WHEREAS, the Board of Trustees of the Town of Green Mountain Falls, has authorized the Budget Officer, to prepare and submit a proposed budget to said governing body at the proper time; and,

WHEREAS, the City's Budget Officer, Jason Wells, has submitted a proposed budget to the governing body on October 12, 2018, for consideration, and,

WHEREAS, a workshop was held for the purpose of receiving public input on November 13, 2018; and

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place, a public hearing was held on December 4, 2018, and interested taxpayers were given the opportunity to file or register any objections to said proposed budget, and,

WHEREAS, changes in the draft budget were done in such a manner that the budget remains in balance, as required by law.

NOW, THEREFORE, BE IT RESOLVED BY the Board of Trustees of the Town of Green Mountain Falls, Colorado:

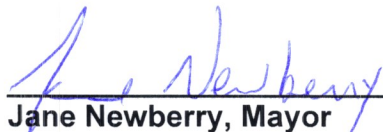
Section 1. That estimated expenditures for each fund are as follows:

General Fund:	<u>\$ 583,600</u>
Capital Improvement/Fund:	<u>\$ 578,200</u>
Conservation Trust Fund	<u>\$ 9,100</u>

Section 2. That the budget, as submitted herein above summarized by fund, hereby is approved and adopted as the budget of the Town of Green Mountain Falls, Colorado for the year stated above. The Budget hereby adopted shall be signed by the Mayor and made a part of the public records of the Town.

INTRODUCED, READ, PASSED, AND ADOPTED, this 4th day of December, 2018.

ATTEST:



Jane Newberry, Mayor



Judy A. Egbert, Interim Town Clerk



Budget Message 2019 Town of Green Mountain Falls

Board of Trustees and Citizens of Green Mountain Falls:

Pursuant to §29-1-103 (1)(e) of the Colorado Revised Statutes, it is my pleasure to present the following budget message to accompany the 2019 Annual Budget for the Town of Green Mountain Falls.

For 2019, the Town's overall budget is \$1,122,200. Of this total, \$534,900 in expenses are attributable to the General Fund, while an additional \$578,200 are attributable to the Capital Improvement Fund. A remaining \$9,100 in expenses are budgeted within the Conservation Trust Fund. After these expenses, anticipated end-of-year unrestricted fund balances are budgeted as follows:

General Fund - \$100,000 (per Town Board policy adopted December 5th, 2017) plus \$17,700 TABOR emergency reserve
Capital Reserve Fund - \$97,140 plus \$8,500 TABOR emergency reserve
Conservation Trust Fund - \$737

Per C.R.S. § 29-1-102(2)(b), the Town's budget is based on a modified accrual basis.

Per C.R.S. § 29-1-103(1)(e), this budget will permit the Town to continue to afford the following basic municipal services:

- Public Works
 - Road maintenance and upkeep
 - Parks maintenance and upkeep
 - Facilities maintenance and upkeep (including municipal Pool facility)
 - Fleet maintenance and upkeep
- Town Marshall
 - Respond to complaints/enforce all provisions of the Town's municipal code
 - Manage all law enforcement-related records
 - Maintain all administrative compliance elements of the department
 - Manage part-time volunteer reserve officers
 - Municipal Court – assist in prosecution of municipal code infractions
 - Serve as general liaison to the public in keeping the peace (community policing)
 - Emergency management – assist in the immediate management of emergency/disaster events
 - Events management – lend operational support to local events to ensure permit compliance, proper traffic management, and the general safety of attendees
- Office of the Clerk-Treasurer

- Town Board of Trustees and appointed committee management
 - Agenda publication and management
 - Public notifications
 - Recording and publication of minutes of proceedings
 - Vacancy announcements and management
- Designated Local Election Official
- Licensing Official (businesses, short-term rentals, animals, liquor, special event permits, etc.)
- Records Management (financial, personnel, contractual, municipal court, etc.)
- Municipal Code Updates
 - Ordinance tracking
 - Interface with online code publishing company to maintain updates
- Municipal Court Clerk
- Human Resources Support (payroll administration, policy development, professional development, onboarding/offboarding, volunteer management, etc.)
- Information Technology Support
 - Website content management
 - Interface with independent consultants for network upkeep
 - Software/hardware maintenance
- Legal Services
 - Interface with Town Attorney's Office as needed/appropriate
- Insurance Administration – property/casualty, workers compensation, health
 - Enrollment
 - Renewals
 - Claims
- General Financial Services
 - Procurement officer
 - Accounts payable/receivable management
 - Annual auditing support
 - Banking/credit/investment management
 - Budget tracking/maintenance
 - Fiscal reporting
 - Procurement assistance
- Events Management
 - Manage Pavilion bookings
 - Provide event support as appropriate (e.g. insurance, scheduling)
- Planning/Land Use
 - Staff support to Planning Commission
 - Liaison between Planning Commission, Board of Trustees, Town residents, applicants, other Town staff
 - Land use/zoning determinations – e.g. vacations, annexations, development
 - Grant writing/administration
 - Capital project planning/management
 - Economic development
 - Trails management
 - Short-term rental administration
 - Plan reviews
 - Permit request review/issuance (development, revocable permits, grading, street cuts, etc.)

- Primary interface with Regional Building Department, EPC Health, other entities as needed
- Comprehensive Plan monitoring/implementation
- Code enforcement (relating to land use, zoning, construction, etc.)
- GIS technician
- Event support
- Town Manager
 - Liaison between Town staff and Board of Trustees
 - Staff management (principle supervisory authority for Public Works)
 - Hiring/firing non-appointed staff
 - Day-to-day oversight/work plan management
 - Performance reviews/goal-setting
 - Disciplinary matters
 - Municipal budget officer
 - Liaison to Town Attorney's Office
 - Communication of Town Board articulated legal questions/concerns
 - Direction on desired legislation
 - Strategizing/negotiating regarding actual or potential legal disputes
 - Capital project budgeting/planning/management
 - Contract management
 - Grant oversight/strategic planning
 - Intergovernmental liaison/representative
 - Organizational health
 - Professional development planning
 - Ongoing staff analyses/evaluation of outsourcing opportunities
 - Public Information Officer
 - Emergency management
 - Insurance administration
 - Event support
 - ADA coordination

Note: All departments are jointly responsible for providing basic administrative support – i.e. general customer service, office management, fielding public inquiries, etc.

In addition to the ongoing general services accounted for in this budget, given extreme weather that struck the area in the summer of 2018 and the damages incurred to public infrastructure as a result, this budget also includes the addition of extraordinary revenues and expenses in response to these unanticipated needs. Specifically, the budget includes an anticipated revenue in the amount of \$139,700 in the form of a grant award from the Colorado Department of Local Affairs (“DOLA”). These proceeds are obligated to cover 75 percent of the estimated design and construction costs (\$186,305) associated with five priority civil projects necessitated by the destructive weather. In the very likely event these projects are not completed in 2018, both the revenues and the Town’s 25 percent match obligation (\$46,576) would be carried over from the 2018 budget to the 2019 budget upon its revision at a later date.

One other significant revenue line of note relates to the Town’s recent adoption of a Lodging Occupational Tax per an affirmative vote in the 2018 municipal election. The Town Board advanced this tax as a means to replace a standard Lodging Tax, which the Town’s legal counsel deemed improper to continue imposing/collecting given the state statutes that govern such taxes. Given the imposition of

this revised taxation structure, together with a now more stringently regulated/monitored short-term rental market, the 2019 budget estimates revenues in the amount of \$43,400. This figure is relative to actual lodging taxes collected in 2017 (the last full year of collection) of approximately \$15,000. The net estimated increase in this revenue stream is thus \$28,400.

Relative to the aforementioned General Fund expenses of \$534,900, the 2019 budget contemplates revenues in the amount of \$582,000. Net revenues after expenses in the General Fund are therefore anticipated to be \$47,100. Per a policy it adopted in the course of the 2017 budget cycle, the Town Board both created a Capital Reserve Fund and established a mechanism for its financing. Per that policy the \$48,700 net amount (includes a \$1,600 decrease in the required TABOR emergency reserve) is to be transferred to the Capital Reserve Fund in 2019. As that fund is expected to carry a balance of \$332,440 into 2019, with the addition of the \$48,700 General Fund transfer, \$284,700 in anticipated Pikes Peak Rural Transportation Authority Capital Funds, and \$18,000 in other miscellaneous grant and interest-related revenues, the estimated available funds in the Capital Reserve for 2019 are estimated to be \$683,840. Of this amount, the 2019 budget contemplates spending a sum total of \$578,200 to meet various capital needs, thereby leaving an ending year fund balance of \$105,640. Of this, \$8,500 is reserved pursuant to the TABOR emergency reserve requirement. The primary capital achievements contemplated are as follows:

- \$224,100 for the completion of the Belvidere Ave. Resurfacing Project (PPRTA)
- \$186,800 for the completion of 5 priority flood recovery projects (DOLA/local match 75/25)
 - Repair Maple St. Bridge
 - Repair/Replace Midland Ave. Culvert Crossing
 - Catamount Creek Sediment Removal at Belvidere Ave/Olathe Ave.
 - El Paso Trail Road and Drainage Improvements
 - Iona Ave. Road and Drainage Repair
- \$66,000 for the completion of transportation-related stilling basins (PPRTA)
- \$49,000 for various stormwater diversion projects and lake sediment dredging (Town funded)
- \$19,000 for upgrades to public restrooms (Town funded)
- \$12,000 for automating lake valve controls box (Fishing is Fun grant/local match 75/25)
- \$10,000 for construction of ADA-compliant fishing pier (CDBG grant/local match 75/25)

With regard to the Town's ambitious capital improvement planning in the coming year and those subsequent, it is worth noting that without the sufficient in-house administrative capacity to competently embark on and manage each initiative through to completion, it may not be reasonable to expect completion of the full slate of planned projects in 2019. In an effort to avoid this contingency, the budget presented contemplates the addition of a Planning/Land Use intern who would be tasked with the significant grant and project management tasks necessitated by the Town's many capital improvement objectives.

Respectfully submitted,

Jason S. Wells

Interim Town Manager

TOWN OF GREEN MOUNTAIN FALLS
2019 Annual Budget
General Fund Revenue Detail

Description	(unaudited) 2017 Actual	2018 Adopted Budget	2018 YTD as of 9/30	2018 uncollected	2018 Amended Budget	2018 Year-end Projections	2019 Proposed Budget
TAXES							
Property Taxes							
Teller County Property Tax	\$ 9,043	\$ 9,282	\$ 9,282	\$ (0)	\$ 9,282	\$ 9,300	\$ 9,300
El Paso County Property Tax	143,479	147,518	146,481	1,037	147,518	147,500	150,900
Specific Ownership Tax-El Paso	19,644	15,200	10,250	4,950	15,200	16,000	16,500
Specific Ownership Tax - Teller	1,140	800	678	122	800	800	800
Total Property Taxes	173,306	172,800	166,691	6,109	172,800	173,600	177,500
Sales and Use Taxes							
3% Sales Tax-GMF St. of CO	115,053	98,000	66,039	31,961	98,000	119,000	122,600
3% Use Tax Auto El Paso	29,388	32,500	31,979	521	32,500	41,000	41,800
3% Use Tax Auto Teller	3,652	2,500	1,922	578	2,500	2,500	2,600
3% Use Tax Construction/PPRBD	7,533	6,490	8,136	(1,646)	6,490	9,900	8,000
Total Sales and Use Taxes	155,626	139,490	108,077	31,413	139,490	172,400	175,000
Franchise Taxes							
Franchise-Telephone	4,200	4,200	2,100	2,100	4,200	4,200	4,200
Franchise-Cable	11,861	10,700	6,368	4,332	10,700	10,700	10,900
Franchise-Gas	11,818	10,600	8,074	2,526	10,600	12,400	12,600
Franchise-Electric	19,448	18,600	-	18,600	18,600	19,500	19,900
Total Franchise Taxes	47,328	44,100	16,542	27,558	44,100	46,800	47,600
2% Lodging Tax	14,938	13,900	4,186	9,714	13,900	4,200	-
Lodging Occupational Tax	-	-	-	-	-	-	43,400
TOTAL TAXES	391,198	370,290	295,495	74,795	370,290	397,000	443,500
INTERGOVERNMENTAL REVENUE							
HUTF	29,337	28,500	14,409	14,091	28,500	28,500	28,200
Cigarette Tax	-	-	196	(196)	-	300	300
M.V. Reg. Lic. Fees El Paso	2,501	2,500	1,725	775	2,500	2,500	2,500
M.V. Reg. Lic. Fees Teller	250	300	138	163	300	200	300
Road and Bridge/El Paso	1,294	700	1,317	(617)	700	1,400	700
Road and Bridge/Teller	-	750	108	642	750	100	100
RTA Maintenance Funds	43,219	33,666	1,715	31,951	33,666	38,200	38,200
State Sourced Grant Funds - DOLA	-	50,000	2,160	47,840	50,000	50,000	-
Severance Tax, Federal Mineral Lease	-	-	667	-	-	700	700
Grants - Town Manager	17,454	42,187	47,781	(5,594)	42,187	71,800	32,400
DUI/CIOT/LEAF	-	-	220	(220)	-	200	-
TOTAL INTERGOVERNMENTAL REVENUE	94,055	158,603	70,435	88,835	158,603	193,900	103,400

TOWN OF GREEN MOUNTAIN FALLS
2019 Annual Budget
General Fund Revenue Detail

Description	(unaudited) 2017 Actual	2018 Adopted Budget	2018 YTD as of 9/30	2018 uncollected	2018 Amended Budget	2018 Year-end Projections	2019 Proposed Budget
CHARGES FOR SERVICES							
Parks and Recreation							
Gazebo Rentals	3,550	3,000	5,475	(2,475)	3,000	6,000	6,000
Pool Admissions & Passes	12,412	16,500	3,621	12,879	16,500	3,600	7,500
Pool - Food	-	300	-	300	300	-	-
Total Parks and Recreation	15,962	19,800	9,096	10,704	19,800	9,600	13,500
Public Safety							
VIN Checks	30	-	-	-	-	-	-
Total Public Safety	30	-	-	-	-	-	-
TOTAL CHARGES FOR SERVICES	15,992	19,800	9,096	10,704	19,800	9,600	13,500
FINES AND FORFEITURES							
Court Traffic	645	8,500	685	7,815	8,500	1,000	1,000
TOTAL FINES AND FORFEITURES	645	8,500	685	7,815	8,500	1,000	1,000
LICENSES AND PERMITS							
Business Licenses	8,154	12,800	8,100	4,700	12,800	8,500	8,500
Short-term Rental Licenses	-	-	1,950	(1,950)	-	2,000	6,000
Dog Licenses	400	400	390	10	400	400	400
Liquor License Fees	500	500	351	149	500	500	500
Planning Commission Fees	1,700	500	410	90	500	500	500
Special Event Permit	1,400	1,400	1,300	100	1,400	1,400	1,400
Special Use Permit	600	400	625	(225)	400	600	600
Revocable Permit Fees	125	225	250	(25)	225	300	300
Road Cut Permit	594	-	265	(265)	-	300	300
TOTAL LICENSES AND PERMITS	13,473	16,225	13,641	2,584	16,225	14,500	18,500
OTHER REVENUE							
Interest	1,310	700	1,889	(1,189)	700	2,100	2,100
Donations	27,129	50,000	3,685	46,315	50,000	51,500	-
Misc. Revenue	2,068	-	-	-	-	-	-
Insurance Recovery	-	-	-	-	-	16,900	-
GMF Stickers/Hats/Decals/Shirts	59	-	51	(51)	-	-	-
Other Marshal Revenues	-	-	-	-	-	-	-
TOTAL OTHER REVENUE	30,566	50,700	5,625	45,075	50,700	70,500	2,100
TOTAL GENERAL FUND REVENUE	\$ 545,929	\$ 624,118	\$ 394,977	\$ 229,808	\$ 624,118	\$ 686,500	\$ 582,000

TOWN OF GREEN MOUNTAIN FALLS
2019 Annual Budget
General Fund Expenditures Detail

Description	(unaudited) 2017 Actual	2018 Adopted Budget	2018 YTD as of 9/30	2018 Unexpended	2018 Amended Budget	2018 Year-end Projections	2019 Proposed Budget
ADMINISTRATION DEPARTMENT							
Operations							
Office Supplies	\$ 4,092	\$ 3,503	\$ 3,336	\$ 167	\$ 3,000	\$ 3,500	\$ 3,700
Postage	292	600	211	389	300	300	400
Building Maintenance	6,171	7,400	1,542	5,858	1,500	1,600	1,600
Legal Publications	976	2,000	1,045	955	2,000	1,200	1,200
Code Publishing	1,463	3,000	-	3,000	3,000	1,000	2,000
Annual Fee - Server Maintenance/IT Support	2,298	2,800	2,530	270	4,680	4,700	3,400
Annual Maintenance Contracts	615	500	36	464	500	-	2,200
Travel/Meetings Expense	2,211	1,750	154	1,596	700	700	1,000
Tax Collection Expense	2,896	3,300	3,507	(207)	3,300	3,800	3,800
Payroll Processing	1,678	3,000	862	2,138	3,000	900	900
Surety Bond	667	700	995	(295)	530	1,000	500
Election	-	11,000	370	10,630	11,000	1,000	-
Training/Conferences/Travel	3,388	4,500	718	3,782	1,500	1,500	3,500
Computer Replacements	3,017	-	-	-	-	-	-
Contracted Services	23,984	-	41,407	(41,407)	67,470	62,000	29,000
Marketing	477	-	-	-	-	-	-
Bank Service Charges	39	-	124	(124)	-	200	200
Total Operations	54,264	44,053	56,835	(12,782)	102,480	83,400	53,400
Labor							
Full Time Salaries - Town Manager	44,606	60,000	58,610	1,390	79,538	84,500	73,000
Full Time Salaries - Town Clerk/Treasurer	-	-	13,721	(13,721)	28,700	11,800	48,000
Admin Job Search	1,146	700	-	700	700	-	500
Part Time Salaries	29,191	30,000	-	30,000	-	-	-
Unemployment Insurance	99	150	104	46	150	100	200
Cell Phone Stipend	420	-	60	(60)	60	100	1,500
Workers Comp (Pinnacol)	1,051	500	556	(56)	500	600	1,200
Health/Life/Dental (CEBT)	6,022	8,280	3,964	4,316	3,200	4,000	20,400
FICA	5,669	6,885	5,533	1,352	8,300	7,400	9,300
Retirement	-	1,500	-	1,500	-	-	-
On Boarding Expenses	1,999	15,000	-	15,000	-	-	-
Total Labor	90,204	123,015	82,548	40,467	121,148	108,500	154,100
Utilities							
Electric	2,183	2,000	1,353	647	3,000	2,000	2,100
Natural Gas	762	1,000	391	609	1,000	600	700
Telephone/Internet	1,286	1,500	1,056	444	1,800	1,600	1,700
Total Utilities	4,231	4,500	2,800	1,700	5,800	4,200	4,500
TOTAL ADMINISTRATION DEPARTMENT	148,699	171,568	142,183	29,385	229,428	196,100	212,000

TOWN OF GREEN MOUNTAIN FALLS
2019 Annual Budget
General Fund Expenditures Detail

Description	(unaudited) 2017 Actual	2018 Adopted Budget	2018 YTD as of 9/30	2018 Unexpended	2018 Amended Budget	2018 Year-end Projections	2019 Proposed Budget
JUDICIAL DEPARTMENT							
Operations							
Office Supplies	-	100	9	92	100	-	100
Postage	-	65	-	65	65	100	100
Other	-	-	-	-	300	300	300
Total Operations	-	165	9	157	465	400	500
Labor							
Municipal Judge Salary	800	3,600	1,000	2,600	3,600	1,200	1,800
Prosecutor Services	-	5,625	331	5,294	2,500	500	3,000
Total Labor	800	9,225	1,331	7,894	6,100	1,700	4,800
TOTAL JUDICIAL DEPARTMENT	800	9,390	1,339	8,051	6,565	2,100	5,300
PUBLIC WORKS DEPARTMENT							
Operations							
Office Supplies	655	-	1,717	(1,717)	2,500	2,500	1,400
Operating Supplies	873	1,551	2,004	(453)	2,000	2,000	2,000
Small Equipment Repair	1,385	3,500	171	3,329	3,500	500	3,500
Heavy Equipment Repair	5,207	8,000	10,381	(2,381)	15,000	15,600	9,000
Vehicle Maintenance	2,471	2,000	306	1,694	2,000	9,000	3,500
Building Maintenance	4,161	2,500	121	2,379	2,500	200	2,500
Clothing	1,086	1,000	1,110	(110)	1,000	1,200	800
Fuel	5,053	4,000	4,327	(327)	4,000	6,400	6,300
Equipment Purchase	30,928	5,000	-	5,000	5,000	-	-
Training/Conferences/Travel	64	750	475	275	750	500	800
Tools	807	2,750	113	2,637	1,750	100	1,600
Road & Street Materials/Maintenance	26,752	36,000	14,960	21,040	36,000	34,000	38,200
Road Striping/Asphalt Repair	-	2,200	150	2,050	2,200	400	1,500
Consumable - Vehicle	1,000	4,000	1,400	2,600	2,500	1,700	2,000
IT Support	58	200	-	200	200	-	-
Large Equipment Rental	-	-	32	(32)	-	-	-
Wildlife Mitigation	1,025	3,000	1,094	1,906	3,000	2,000	3,000
Disaster Recovery	-	-	18,306	(18,306)	-	36,100	-
Total Operations	81,525	76,451	56,668	19,783	83,900	112,200	76,100

TOWN OF GREEN MOUNTAIN FALLS
2019 Annual Budget
General Fund Expenditures Detail

Description	(unaudited) 2017 Actual	2018 Adopted Budget	2018 YTD as of 9/30	2018 Unexpended	2018 Amended Budget	2018 Year-end Projections	2019 Proposed Budget
Labor							
Full Time Wages	45,691	40,500	22,667	17,833	29,103	30,700	32,300
Overtime	1,650	5,000	4,100	900	3,000	6,100	3,700
Part Time/Seasonal/Temp Salaries	15,789	29,500	14,083	15,417	23,460	25,000	33,500
Maintenance Job Search	-	100	-	100	100	100	-
Unemployment	99	150	95	55	150	200	200
Workers Comp (Pinnacol)	3,904	4,900	3,005	1,895	3,570	3,600	3,600
Health/Life/Dental (CEBT)	9,113	8,746	5,550	3,196	11,900	11,900	10,200
FICA	5,051	5,738	3,125	2,613	4,300	4,800	5,400
Retirement	-	1,520	-	1,520	-	-	800
Cell Phone Stipend	600	720	180	540	180	200	800
Parks Maint. Labor Allocation	-	(9,095)	-	(9,095)	(9,095)	(9,100)	(9,100)
Total Labor	81,896	87,779	52,806	34,973	66,668	73,500	81,400
Utilities							
Street Lights	448	500	-	500	500	500	500
Electric	1,636	2,000	1,158	842	2,000	2,200	2,300
Natural Gas	1,251	1,500	596	904	1,500	1,400	1,500
Trash	909	1,000	821	179	1,500	1,000	1,100
Internet/phone	825	1,150	694	456	1,150	1,100	1,200
Total Utilities	5,068	6,150	3,269	2,881	6,650	6,200	6,600
TOTAL PUBLIC WORKS DEPARTMENT	168,489	170,380	112,742	57,638	157,218	191,900	164,100
PUBLIC SAFETY DEPARTMENT							
Operations							
Marshal Dept. Clothing	3,814	1,919	344	1,575	1,000	1,000	1,000
Marshal Vehicle Repair	4,892	5,299	-	5,299	4,000	-	4,000
Memberships/Certifications	605	1,500	90	1,410	500	100	500
Ammunition	499	500	-	500	500	500	500
Training/Conferences/Travel	-	750	-	750	1,000	-	1,000
Annual Fee - Server Maintenance	-	-	-	-	200	-	-
Annual Radio Fees	2,012	2,000	-	2,000	2,000	2,000	2,000
Surety Bond	-	250	150	100	100	100	200
Meals/Travel/Lodging	48	-	-	-	1,500	-	1,000
Office Supplies	869	1,000	387	613	700	500	700
Fuel/Mileage	1,780	3,000	2,037	963	3,000	2,100	3,000
Miscellaneous Expense	-	-	-	-	500	-	-
Departmental Supplies/Equipment	4,740	3,980	1,927	2,053	5,698	2,100	4,000
IT Support	755	1,000	-	1,000	500	-	-
Total Operations	20,012	21,198	4,935	16,263	21,198	8,400	17,900

TOWN OF GREEN MOUNTAIN FALLS
2019 Annual Budget
General Fund Expenditures Detail

Description	(unaudited) 2017 Actual	2018 Adopted Budget	2018 YTD as of 9/30	2018 Unexpended	2018 Amended Budget	2018 Year-end Projections	2019 Proposed Budget
Labor							
Full Time - Salary	34,038	40,500	28,462	12,038	40,500	40,000	41,600
Marshal Job Search	1,645	-	-	-	-	-	-
FICA	2,235	3,099	1,937	1,162	3,099	3,100	3,200
Unemployment Insurance	35	124	36	88	124	100	100
Temporary/Season Help	600	-	-	-	-	-	-
Workers Comp (Pinnacle)	2,330	2,600	1,750	850	2,600	2,600	2,700
Health/Life/Dental (CEBT)	9,996	8,550	10,432	(1,882)	13,878	13,900	11,200
Retirement	-	2,025	-	2,025	2,025	-	-
Employee On Boarding	740	3,500	-	3,500	1,500	-	200
Cell Phone Stipend	540	720	180	540	720	200	-
Total Labor	52,159	61,118	42,797	18,321	64,446	59,900	59,000
Utilities							
Natural Gas	741	1,000	563	437	1,000	800	900
Electric	273	500	164	336	500	300	400
Telephone/Internet	1,843	1,896	1,685	211	1,896	2,000	2,000
Total Utilities	2,856	3,396	2,413	983	3,396	3,100	3,300
TOTAL PUBLIC SAFETY DEPARTMENT	75,028	85,712	50,145	35,567	89,040	71,400	80,200
PARKS AND RECREATION DEPARTMENT							
<u>Parks</u>							
Operations							
Operating Supplies	227	500	1,239	(739)	3,500	2,000	1,800
Park Maintenance	6,338	5,000	5,178	(178)	3,000	6,500	5,000
Total Operations	6,564	5,500	6,417	(917)	6,500	8,500	6,800
Utilities							
Electric- Gazebo	512	825	314	511	825	600	600
Electric -Fountain	1,343	850	756	94	850	1,200	1,300
Total Utilities	1,854	1,675	1,070	605	1,675	1,800	1,900
Total Parks	8,419	7,175	7,487	(312)	8,175	10,300	8,700

**TOWN OF GREEN MOUNTAIN FALLS
2019 Annual Budget
General Fund Expenditures Detail**

Description	(unaudited) 2017 Actual	2018 Adopted Budget	2018 YTD as of 9/30	2018 Unexpended	2018 Amended Budget	2018 Year-end Projections	2019 Proposed Budget
Pool							
Labor							
Lifeguard Salaries	17,570	17,950	7,158	10,792	11,017	7,200	15,000
Unemployment	15	300	21	279	300	100	100
Workers Comp	-	200	-	200	200	200	200
FICA	1,343	918	548	370	900	600	1,100
Public Works Labor Allocation - POOL	-	-	-	-	-	-	-
CPO Training	250	250	-	250	225	-	300
Total Labor	19,178	19,618	7,727	11,891	12,642	8,100	16,700
Operations							
Pool Food	287	500	46	454	500	100	500
Pool Supplies	406	2,200	1,027	1,173	2,200	1,000	2,000
Office Supplies	25	-	32	(32)	-	100	100
Pool Inspections	125	125	130	(5)	130	100	100
Pool and Pool Building Maintenance	859	1,300	4,648	(3,348)	1,300	4,600	1,300
Total Operations	1,702	4,125	5,883	(1,758)	4,130	5,900	4,000
Utilities							
Electric - Pool	728	1,000	2,517	(1,517)	1,000	2,700	2,800
Natural Gas - Pool	1,554	1,200	909	291	1,200	1,100	1,200
Telephone - Pool	538	450	448	2	1,000	800	800
Total Utilities	2,821	2,650	3,874	(1,224)	3,200	4,600	4,800
Total Pool	23,701	26,393	17,484	8,909	19,972	18,600	25,500
TOTAL PARKS AND RECREATION DEPARTMENT	32,120	33,568	24,971	8,597	28,147	28,900	34,200
GENERAL GOVERNMENT DEPARTMENT							
Operations							
CIRSA Liability Insurance	14,419	16,500	6,824	9,676	16,500	11,000	11,000
Town Attorney	12,388	14,000	30,105	(16,105)	29,000	34,700	14,000
Capital Outlay	3,290	-	-	-	-	-	-
Volunteer Medical	-	250	-	250	250	-	-
Non Salaried Board (Pinnacol)	884	1,460	921	539	1,460	1,000	1,000
Annual Fees/Dues	1,125	600	515	85	600	600	600
Professional Services	-	100,000	18,706	81,294	100,000	100,000	5,000
Mountain States Employer's Council.	1,350	1,350	1,400	(50)	1,350	1,400	1,400
Audit Services	5,900	5,900	-	5,900	5,900	5,900	6,100
Total Operations	39,355	140,060	58,470	81,590	155,060	154,600	39,100
TOTAL GENERAL GOVERNMENT	39,355	140,060	58,470	81,590	155,060	154,600	39,100
TOTAL GENERAL FUND EXPENDITURES	\$ 464,490	\$ 610,678	\$ 389,850	\$ 220,828	\$ 665,458	\$ 645,000	\$ 534,900

TOWN OF GREEN MOUNTAIN FALLS
2019 Annual Budget
General Fund Summary

Description	(unaudited) 2017 Actual	2018 Adopted Budget	2018 YTD as of 9/30	2018 Uncollected/ Unexpended	2018 Amended Budget	2018 Year-end Projections	2019 Proposed Budget
REVENUE							
Property Taxes	\$ 152,522	\$ 156,800	\$ 155,763	\$ 1,037	\$ 156,800	\$ 156,800	\$ 160,200
Specific Ownership Taxes	20,784	16,000	10,928	5,072	16,000	16,800	17,300
Sales & Use Taxes	155,626	139,490	108,077	31,413	139,490	172,400	175,000
Franchise Taxes	47,328	44,100	16,542	27,558	44,100	46,800	47,600
Lodging Taxes	14,938	13,900	4,186	9,714	13,900	4,200	43,400
Intergovernmental Taxes/Fees	33,382	32,750	17,893	14,858	32,750	33,000	32,100
Intergovernmental Grants	60,673	125,853	52,543	73,310	125,853	160,900	71,300
Charges for Services	15,992	19,800	9,096	10,704	19,800	9,600	13,500
Fines and Forfeitures	645	8,500	685	7,815	8,500	1,000	1,000
Licenses & Permits	13,473	16,225	13,641	2,584	16,225	14,500	18,500
Donations/Nonprofit Grants	27,129	50,000	3,685	46,315	50,000	51,500	-
Other Sources	3,437	700	1,940	(1,240)	700	19,000	2,100
Total Revenue	545,929	624,118	394,977	229,141	624,118	686,500	582,000
EXPENDITURES							
Administration	148,699	171,568	142,183	29,385	229,428	196,100	212,000
Judicial	800	9,390	1,339	8,051	6,565	2,100	5,300
Public Works	168,489	170,380	112,742	57,638	157,218	191,900	164,100
Public Safety	75,028	85,712	50,145	35,567	89,040	71,400	80,200
Parks & Recreation	32,120	33,568	24,971	8,597	28,147	28,900	34,200
General Government	39,355	140,060	58,470	81,590	155,060	154,600	39,100
Total Expenditures	464,490	610,678	389,850	220,828	665,458	645,000	534,900
Excess (Deficiency) of Revenue over Expenditures	81,439	13,440	5,126	8,314	(41,340)	41,500	47,100
OTHER FINANCING SOURCES/USES							
Transfer to Capital Reserve Fund	(11,000)	(225,385)	-	(225,385)	(238,087)	(303,536)	(48,700)
Total Other Financing Sources (Uses)	(11,000)	(225,385)	-	(225,385)	(238,087)	(303,536)	(48,700)
Net Change in Fund Balance	70,439	(211,945)	5,126	(217,071)	(279,427)	(262,036)	(1,600)
CUMULATIVE FUND BALANCE							
Beginning Fund Balance	310,898	348,440	381,336		416,017	381,336	119,300
Net Change in Fund Balance	70,439	(211,945)	5,126	(217,071)	(279,427)	(262,036)	(1,600)
Ending Fund Balance	381,336	136,495	386,463	(217,071)	136,590	119,300	117,700
Less Restrictions, Commitments & Assignments:							
TABOR Reserve	16,965	10,462	10,462	-	10,462	19,300	17,700
Town Contingency		26,129	-	26,129	26,129	-	-
Unassigned Fund Balance	\$ 364,371	\$ 99,904	\$ 376,001	\$ (243,200)	\$ 99,999	\$ 100,000	\$ 100,000

TOWN OF GREEN MOUNTAIN FALLS

2019 Annual Budget

Capital Reserve Fund

Description	(unaudited) 2017 Actual	2018 Adopted Budget	2018 YTD as of 9/30	2018 Unexpended	2018 Year-end Projection	2019 Proposed Budget
REVENUE						
Intergovernmental Revenue						
RTA Capital Funds	\$ -	\$ 255,369	\$ -	\$ 255,369	\$ -	\$ 284,700
State Grants - GOCO	-	210,515	-	210,515	-	-
State Grants - DOLA	-	-	-	-	139,700	-
Federal Grants	-	9,000	-	9,000	-	16,500
Total Intergovernmental Revenue	-	474,884	-	474,884	139,700	301,200
Other Revenue						
Interest	-	1,500	-	1,500	1,500	1,500
Grants	-	-	-	-	-	-
Donations	-	42,000	21,250	20,750	27,200	-
Total Other Revenue	-	43,500	21,250	22,250	28,700	1,500
Total Revenue	-	518,384	21,250	497,134	168,400	302,700
EXPENDITURES						
Capital Outlay						
Accounting Software Upgrade	-	3,300	-	3,300	-	-
Computer/Related Hardware Replacements	-	3,300	-	3,300	3,300	3,300
Mower Replacement	-	9,000	8,811	189	8,800	-
Marshal Patrol Vehicle Replacement	-	33,000	32,764	236	32,800	-
Pool Deck Repair	-	5,000	764	4,236	800	-
Plant Trees - Arbor Day	-	5,000	-	5,000	-	-
Lake Project						
island wall replacement; island sod	4,140	59,800	42,836	16,964	42,900	-
bridge replacement	-	34,190	-	34,190	-	-
installation of Park Sprinkler System/Re-sod	-	48,000	50,715	(2,715)	69,900	-
railway, perimeter path grading	-	57,074	-	57,074	-	-
perimeter path installation	-	9,282	-	9,282	-	-
playpark items	-	3,591	-	3,591	-	-
ADA ramp/fishing pier	-	-	-	-	-	10,000
lake outlet reconfiguration	-	50,000	-	50,000	-	-
Public Restroom Upgrades	-	18,750	-	18,750	-	19,000
lake valve control automation	-	12,000	-	12,000	-	12,000
Armor Lake West Shore - New Path	-	-	-	-	-	5,000
Speed Control Devices on Ute Pass Ave.	6,857	-	-	-	-	-
Belvidere Ave. Widening and Overlay	-	222,369	-	222,369	-	224,100

TOWN OF GREEN MOUNTAIN FALLS

2019 Annual Budget

Capital Reserve Fund

Description	(unaudited) 2017 Actual	2018 Adopted Budget	2018 YTD as of 9/30	2018 Unexpended	2018 Year-end Projection	2019 Proposed Budget
Lake Street Sidewalk Replacement	-	-	-	-	6,000	-
Repair Maple Street Bridge	-	-	-	-	-	35,200
Repair/Replace Midland Culvert Crossing	-	-	-	-	-	52,000
Belvidere/Olathe Sediment Removal	-	-	-	-	-	26,500
El Paso Trail Road & Drainage Improvements	-	-	-	-	-	40,800
Iona Ave Drainage/Road Repair	-	-	-	-	-	32,300
Repair Conn Trail Flood Damage	-	-	-	-	-	-
Divert Stormwater from Hotel St. to Creek	-	-	-	-	-	13,000
Divert Stormwater from Ute Pass Ave to Creek	-	-	-	-	-	8,000
Divert Stormwater from Foster Ave to Creek	-	-	-	-	-	5,000
Lake Sediment Dredging	-	-	-	-	-	23,000
Stilling Basins	-	33,000	-	33,000	-	66,000
Stormwater Improvements - Ute Pass	-	31,000	-	31,000	-	-
Replace Altitude Sign	-	3,000	-	3,000	-	3,000
Town Hall Monument Signage	-	8,000	-	8,000	-	-
Community Events Board	-	9,000	-	9,000	-	-
Town Hall Facilities Improvements	-	16,900	-	16,900	-	-
Town Hall Other Needs	-	-	-	-	-	-
Total Capital Outlay	10,997	674,556	135,890	538,666	164,500	578,200
Excess (Deficiency) of Revenue over Expenditure	(10,997)	(156,172)	(114,640)	(41,532)	3,900	(275,500)
OTHER FINANCING SOURCES/USES						
Transfer from General Fund	11,000	225,385	-	225,385	303,536	48,700
Transfer from Conservation Trust Fund	-	24,942	-	24,942	25,000	-
In-kind Volunteer Labor	-	9,282	-	9,282	-	-
Total Other Financing Sources (Uses)	11,000	259,609	-	259,609	328,536	48,700
Net Change in Fund Balance	3	103,437	(114,640)	218,077	332,436	(226,800)
CUMULATIVE FUND BALANCE						
Beginning Fund Balance	-	-	-	-	3	332,440
Net Change in Fund Balance	3	103,437	(114,640)	218,077	332,436	(226,800)
Ending Fund Balance	3	103,437	(114,640)	218,077	332,440	105,640
Less Restrictions, Commitments & Assignments:						
TABOR reserve	-	14,468	14,468	-	4,200	8,500
Ending Fund Balance	\$ 3	\$ 88,969	\$ (129,108)	\$ 218,077	\$ 328,240	\$ 97,140

TOWN OF GREEN MOUNTAIN FALLS
 2019 Annual Budget
 Conservation Trust Fund

Description	(unaudited) 2017 Actual	2018 Adopted Budget	2018 YTD as of 9/30	2018 Uncollected/ Unexpended	2018 Budget Changes	2018 Year-end Projection	2019 Proposed Budget
REVENUE							
Intergovernmental Revenue							
Lottery Proceeds	\$ 8,394	\$ 9,000	\$ 6,422	\$ 2,578	\$ (9,000)	\$ 9,000	\$ 9,000
Total Intergovernmental Revenue	8,394	9,000	6,422	2,578	(9,000)	9,000	9,000
Other Revenue							
Interest	281	95	-	95	(95)	300	300
Total Other Revenue	281	95	-	95	(95)	300	300
Total Revenue	8,674	9,095	6,422	2,673	(9,095)	9,300	9,300
EXPENDITURES							
Parks and Recreation							
Labor	9,190	9,095	-	9,095	-	9,100	9,100
Total Parks and Recreation Expenditures	9,190	9,095	-	9,095	-	9,100	9,100
Excess (Deficiency) of Revenue over Expenditure	(516)	-	6,422	(6,422)	(9,095)	200	200
OTHER FINANCING SOURCES/USES							
Transfer to Capital Improvement Fund	-	(24,942)	-	(24,942)	-	(25,000)	-
Total Other Financing Sources (Uses)	-	(24,942)	-	(24,942)	-	(25,000)	-
Net Change in Fund Balance	(516)	(24,942)	6,422	(31,364)	(9,095)	(24,800)	200
CUMULATIVE FUND BALANCE							
Beginning Fund Balance	25,853	25,853	25,853		(516)	25,337	537
Net Change in Fund Balance	(516)	(24,942)	6,422	(31,364)	(9,095)	(24,800)	200
Ending Fund Balance	25,337	911	32,275	(31,364)	(9,611)	537	737
Less Restrictions, Commitments & Assignments:							
Town Contingency	-	911	-	911	(911)		
Restricted Fund Balance	\$ 25,337	\$ 0	\$ 32,275	\$ (32,275)	\$ (8,700)	\$ 537	\$ 737