



# Town of Ignacio

## ANNUAL BUDGET

Fiscal Year Ending December 31, 2020

### Board of Trustees

Stella Cox, Mayor

Alison deKay, Mayor Pro-Tem

Tom Atencio

Edward Box, III

Sharon Craig

Dixie Melton

Sandra Maez

### Town Manager

Mark Garcia

### Finance Coordinator

Dee Wesner





## Town of Ignacio Staff Contact Information

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### **Town of Ignacio**

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[www.townofignacio.com](http://www.townofignacio.com)

### **Town Manager**

Mark Garcia

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### **Chief of Police**

Kirk Phillips

[kphillips@townofignacio.com](mailto:kphillips@townofignacio.com)

### **Town Clerk/Treasurer**

Tuggy Dunton

[tdunton@townofignacio.com](mailto:tdunton@townofignacio.com)

### **Public Works Director**

Chris Howlett

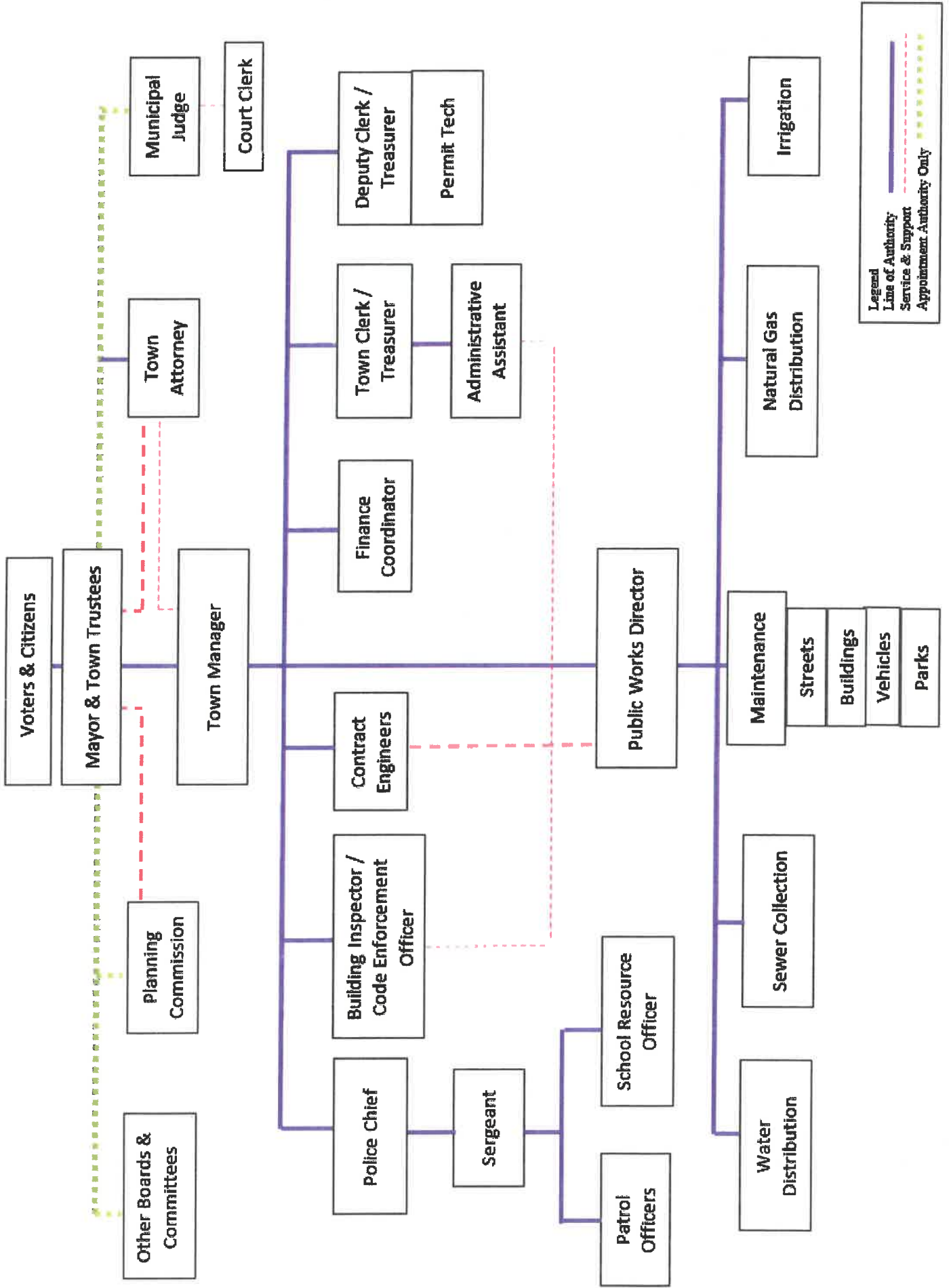
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### **Finance Coordinator**

Dee Wesner

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# ORGANIZATION CHART





# Town of Ignacio

## 2020 Budget Message

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### **INTRODUCTION**

The Town of Ignacio budget provides financial information for a 3-year period. Specifically, the budget details:

1. The 2018 actual revenues, expenses, and fund balances documented from the 2018 audited financial statements which were completed in July of 2019.
2. The 2019 budgeted and estimated revenues, expenses, and fund balances, with the estimated revenues, expenses and fund balances determined from year-to-date financials and estimates for the remainder of 2019.
3. The 2020 budget with anticipated revenues, planned expenditures and estimated fund balances.

The 2018 actuals and the 2019 estimated financials illustrate sound fiscal health for the Town government funds. However, for the same period, the Enterprise Funds illustrate a number of fiscal challenges relating to capital improvement project expenses, debt payments, and increasing utility rates from the Southern Ute Utility Division.

The Town finances are separated into nine (9) funds, which are separated into two (2) groups associated with Government services and Enterprise services. The 2020 budget details another year of fiscal responsibility that depicts modest revenue growth and expenditures associated with usual Town services and a couple of capital improvement projects.

### **REVENUES**

The 2020 General Fund revenues are derived from taxes, licenses and permits, grants, fines and fee, other income and reimbursed expenditures from the Enterprise Funds. The Town and County sales taxes are the largest sources of revenue for the Town. Sales taxes remain relatively stable and are trending upward for 2019 with an estimated year-end total of \$1,191,456. This number is up from \$1,142,459 collected in 2018. This represents a 4.29% increase for the year. The Town has been conservative the last four (4) years in projecting sales tax revenues. The 2020 sales tax projections total \$1,150,000, which are higher than budgeted in 2019 (\$1,120,000), but still less than what is anticipate to be collected in 2019.

The Town is seeking grant funding again in 2020 which will be used for Public Safety expenses and specific planning projects that will be studied and planned for future project implementation. The planning projects are associated with park improvements, housing, and



## Town of Ignacio 2020 Budget Message

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broadband. The Conservation Trust and Economic Development Funds will manage the funding for these projects.

The Town and Ignacio School District (ISD) 11JT have entered into a Memorandum of Understanding for School Resource Officers (SRO) and associated services. The SROs are Town employees, and the District reimburses the Town for these positions. Additionally, the Enterprise Funds reimburse for expenses detailed in the Salary & Benefit and General Service Allocation spreadsheet, and these funding sources are denoted in the General Fund Revenues.

A 1.0% sales tax revenue is collected within the Town and is restricted to Town Board approved capital expenditures. These funds are denoted in the Capital Improvement Fund revenues. The Impact Fee Fund has a small amount of Park Impact fee revenue remaining, and it will be expended in 2020. No future revenue is anticipated because impact fees have been suspended.

The total Governmental Fund revenue projection for 2020 is \$2,269,560 and the estimated beginning fund balance is \$1,282,791.

The Water, Gas, Sewer and Irrigation Enterprise Fund revenues are primarily generated by utility payments and fees which are collected monthly. The Town and SUUD completed separate rate analyses in 2019 and the result is a number of changes will occur for 2020. The Town rate analysis identified the services provided were more expensive than the charges to customers so new base rates for all utilities were established as a result. Another finding and change is on the water rates which are changing from the Standard and Water Saver rates to a rate solely billed on usage. Additionally, the wastewater treatment billing method has changed to a charge based on the average winter month (Dec/Jan/Feb) water usage from the prior year, which is different than the current Equivalent Residential Taps (ERT's) method. The wastewater rate will be fixed for the 12-month period. The natural gas rate will also be changed in 2020 and allocate a full base rate charge (\$23.75) and a consumption rate equal to the SUUD Monthly rate plus 10%. The result will be a lower gas rate for most customers. These changes are to be implemented in January of 2020.

The total Enterprise Fund revenue projection for 2020 is \$1,326,600, and the total estimated beginning fund balance is \$205,543.



## Town of Ignacio 2020 Budget Message

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### **EXPENDITURES**

The 2020 administrative General Fund expenses are primarily for staff salaries and benefits, plus associated operational costs. These expenses total \$1,874,222, which is slightly higher than the \$1,841,656 expended in 2019. Property, casualty, workers compensation and health insurance costs will increase in 2020, and the Town Board authorized a 4.0% merit salary increase for eligible staff in 2020.

The major capital improvement project for 2020 is to install a new signal at the Goddard/Becker intersection, which will also utilize funds from Ignacio School District (ISD) and Colorado Department of Transportation (CDOT.) The Water Fund has 2020 expenses identified for a full water meter replacement project which will total approximately \$84,000. Additionally, planning projects for parks, housing, and broadband will be expensed from the Conservation Trust and Economic Development Funds.

The total Governmental Fund expenditures for 2020 are estimated to be \$2,218,299, and the estimated ending fund balance is \$1,334,052.

The Water, Sewer, Gas, and Irrigation Enterprise Fund expenses are primarily for payment of utility products (raw and treated water, natural gas, and sewer treatment), which are charged by the Southern Ute Utility Division (SUUD) and the Bureau of Indian Affairs (BIA). Operation and maintenance costs also add to these fund expense totals.

The Gas Fund balance has been strong due to a previously adopted rate structure, and the resulting fund growth has enabled the Town to pay all past Water, Irrigation, and Sewer Bond debt early and in full. This includes the payment of \$275,629 in Sewer Bond debt in December 2019. A similar amount was paid for Water and Irrigation Bond debt in December 2018. Early payment of these bonds will result in approximately \$210,000 in interest payment savings that were scheduled to accrue over the remaining 18-year amortization schedule. All Enterprise Funds are entering 2020 debt free.

All year-ending Enterprise Fund balances are estimated to be positive however fund totals are low and intended to grow with the new rate structure. The total Enterprise Fund expenditures for 2020 is \$1,362,228, and the estimated total ending fund balance is \$169,915



## Town of Ignacio 2020 Budget Message

### SUMMARY

The Town of Ignacio has been fiscally conservative over the last few years and the result is a strong financial base for most of the funds. The key to future financial success and growth is a continued stream of sales tax revenue both within the Town and La Plata County. A steady economic base exists within the Town and more business expansion and growth will certainly aid the Town. Overall the Town is in sound financial condition, and able to provide essential Town services for 2020.

Summarized below are the anticipated revenues and expenditures, and the beginning and ending fund balances for 2020:

<b>Fund</b>	<b>Estimated Beginning Fund Balance</b>	<b>Revenues</b>	<b>Expenses</b>	<b>Estimated Ending Fund Balance</b>
General Fund	936,686	2,034,550	1,874,222	1,097,014
Impact Fees	4,077	-	4,077	-
Capital Improvement	182,138	165,000	200,000	147,138
Conservation Trust	54,631	20,000	40,000	34,631
Economic Development	105,259	50,010	100,000	55,269
<b>Total Governmental Funds</b>	<b>1,282,791</b>	<b>2,269,560</b>	<b>2,218,299</b>	<b>1,334,052</b>
Water	69,377	435,100	444,331	60,146
Gas	102,141	263,500	285,256	80,385
Sewer	28,335	577,500	582,944	22,891
Irrigation	5,690	50,500	49,697	6,493
<b>Total Enterprise Funds</b>	<b>205,543</b>	<b>1,326,600</b>	<b>1,362,228</b>	<b>169,915</b>
<b>Total All Funds</b>	<b>1,488,334</b>	<b>3,596,160</b>	<b>3,580,527</b>	<b>1,503,967</b>

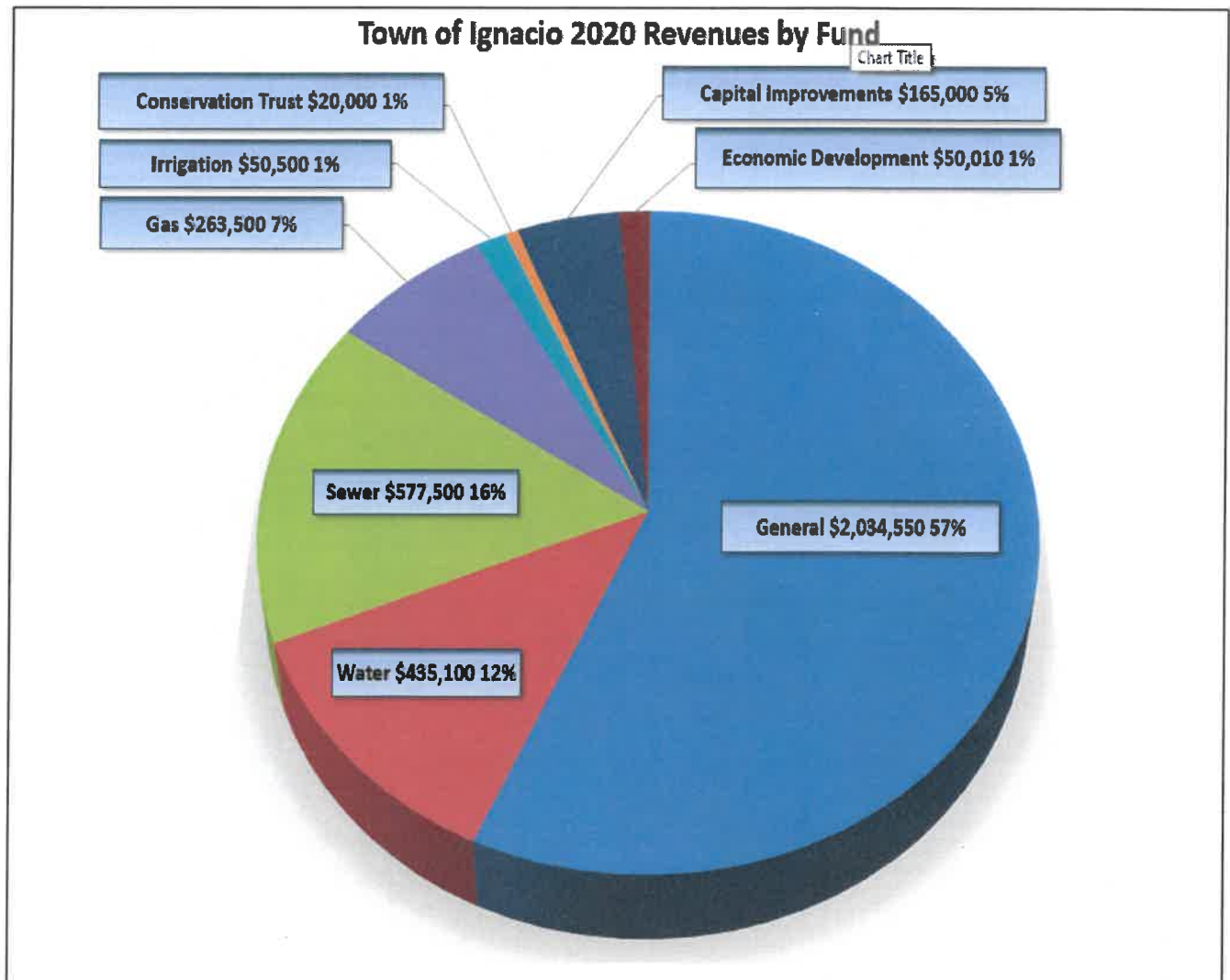
The Town Board and staff are committed to the continued financial stability of the Town of Ignacio and will work hard to ensure the Town is functioning effectively and efficiently. The future financial picture is positive and showing signs of growth and prosperity for Ignacio, its residents, and local businesses.





## Town of Ignacio 2020 Revenues by Fund

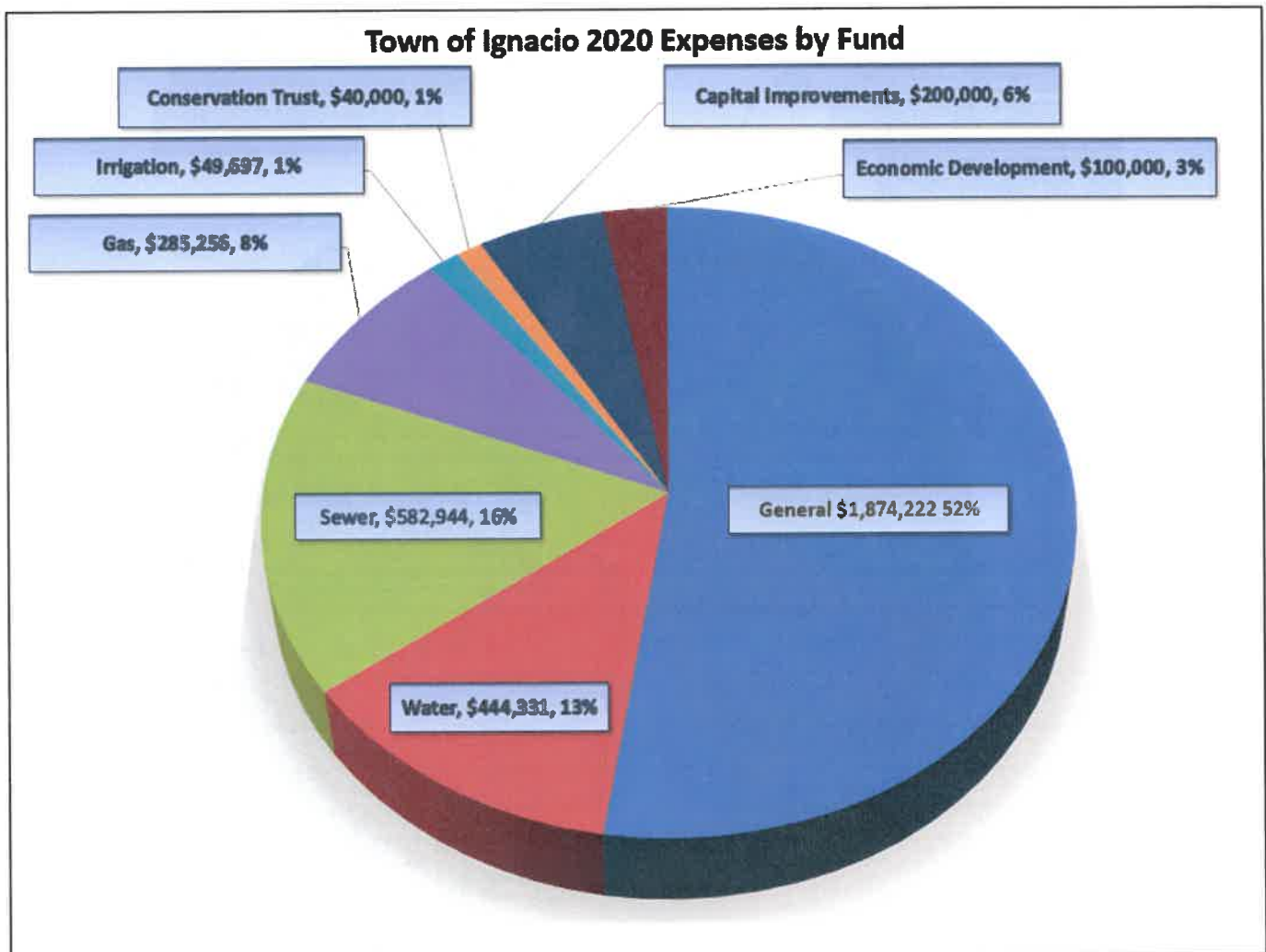
Governmental Fund Revenues		Enterprise Fund Revenues	
General Fund	\$2,034,550	Water Fund	\$435,100
Conservation Trust Fund	\$20,000	Sewer Fund	\$577,500
Capital Improvements Fund	\$165,000	Gas Fund	\$263,500
Economic Development Fund	\$50,010	Irrigation Fund	\$50,500
Impact Fee Fund	4,077		
<b>TOTAL:</b>	<b>\$2,269,560</b>	<b>TOTAL:</b>	<b>\$1,326,600</b>





## Town of Ignacio 2020 Expenses by Fund

Governmental Fund Expenses		Enterprise Fund Expenses	
General Fund	\$1,874,222	Water Fund	\$444,331
Conservation Trust Fund	\$40,000	Sewer Fund	\$582,944
Capital Improvements Fund	\$200,000	Gas Fund	\$285,256
Economic Development Fund	\$100,000	Irrigation Fund	\$49,697
Impact Fee Fund	4,077		
<b>TOTAL:</b>	<b>\$2,218,299</b>	<b>TOTAL:</b>	<b>\$1,362,228</b>





## Town of Ignacio General Fund

The General Fund is the primary fund which receives taxes, license fees, permit fees, grant funds, fines and other revenues. The General Fund also expenses typical government activities such as salaries, benefits, insurances, contract labor and necessary maintenance and operation expenses.

The 2020 property tax mill levy is 4.197 mills, and will generate \$35,558 in property tax based on an \$8,432,480 property valuation.

The Town has a 2.0% local sales tax and also receives 3.55% of the La Plata County's sales tax collections. Total General Fund sales tax collections are estimated to be \$1,150,000 in 2020.

### **2020 Budget Summary**

**Beginning Estimated Fund Balance - \$936,686**

**Total General Fund Revenues & Transfers In - \$2,034,550**

**Total General Fund Expenses & Transfers Out - \$1,874,222**

**Ending Estimated Fund Balance - \$1,097,014**



**GENERAL FUND REVENUES**

		2018 Actual	2019 Budget	2019 Estimates	2020 Budget	Notes
<b>Fund #100</b>						
<b>GENERAL GOVERNMENT REVENUES</b>						
<b>Taxes / Unrestricted County-State:</b>						
100.331100	Property Tax	30,581	33,534	33,192	35,558	1
100.331120	Tribe Pmt in Lieu of Taxes	452	500	417	-	1
100.331200	Specific Ownership Tax	3,995	2,500	3,300	3,000	1
100.331310	Town Sales Tax	342,002	320,000	346,388	330,000	2
100.331330	County Sales Tax	800,457	800,000	845,068	820,000	3
100.331420	Cigarette Tax	1,915	1,800	1,692	1,800	
100.331510	CO HUTF Highway Users	30,941	24,798	27,530	25,478	
100.331520	LP Co Motor Vehicle License	3,165	2,500	3,706	3,000	
100.331530	LP County Road & Bridge	2,947	3,000	2,964	3,000	
100.331810	Severance Tax	12,662	12,000	21,911	12,000	
100.331820	Franchise Tax	929	500	1,182	500	
100.331830	Co Fed Mineral Dist. Tax	9,290	10,000	7,045	10,000	
<b>Total Taxes/Unrestricted County-State:</b>		<b>1,239,336</b>	<b>1,211,132</b>	<b>1,294,395</b>	<b>1,244,336</b>	
<b>Licenses &amp; Permits:</b>						
100.332100	Business License Fee	2,670	2,000	1,265	2,200	
100.332110	Liquor License Fee	1,523	1,700	1,870	1,700	
100.332210	Building Permit Fee	4,539	3,500	3,922	3,000	
100.332250	Vendor Permit Fee	270	150	195	200	
100.332255	Rally Vendor Fee	-	-	-	-	
100.332260	Animal License Fee	450	200	510	300	
100.332270	Business Service License	2,800	2,000	2,655	2,250	
100.332275	Excavation Permit Fee	110	-	-	50	
100.332275	Other Permit Fee	700	-	-	100	
<b>Total Licenses and Permits:</b>		<b>13,062</b>	<b>9,550</b>	<b>10,417</b>	<b>9,800</b>	
<b>Grants / Restricted Funds:</b>						
100.333158	HIDTA	87,400	93,305	93,305	93,000	4
100.333159	HIDTA - OT Hrs		-			
100.333400	LGGF Gaming Grant	168,656	145,000	126,880	138,455	5
100.333405	DS (Drug & Seizure) Monies	8,035	6,426	4,163	5,000	
100.333530	Snow Removal		4,000	1,875	2,000	6
<b>Total Grants / Restricted Funds:</b>		<b>264,091</b>	<b>248,731</b>	<b>226,223</b>	<b>238,455</b>	
<b>Fines / Fees:</b>						
100.334110	Court Costs/Fines/Citations	2,416	1,000	912	1,000	
100.334130	Plan / Zone Fees		-	2,250	1,500	
100.334140	Reproduction Fees	33	20	75	20	
100.334150	Other Legal Service	10	-	-		
100.334160	NSF Fees	75	50	200	100	
100.334170	Notary Public Fees	115	100	35	100	
100.334240	VIN Inspections	200	150		150	
100.334250	Finger Printing	340	-	-	-	
100.334400	Residential Trash	38,706	39,000	39,000	40,000	7
100.334401	Recycling	300	2,000	2,000	2,400	7
<b>Total for Fines / Fees:</b>		<b>42,195</b>	<b>42,320</b>	<b>44,472</b>	<b>45,270</b>	
<b>Other Income:</b>						
100.336030	BP Dividends	0	-	-	-	
100.336040	Equipment Sales		-	3,450	3,000	
100.336050	Misc. Income	14,487	12,000	21,622	12,000	8

**GENERAL FUND REVENUES**

			2018 Actual	2019 Budget	2019 Estimates	2020 Budget	Notes
	<b>Fund #100</b>						
	100.336060	Police Department Reimbursemer	2,355	2,000	10,720	10,000	
	100.336061	Resource Officers - School Dist	23,540	62,229	70,000	120,000	9
	100.336300	Building Space Rental	960	200	200	1,000	
	100.336500	Enterprise Salary & Benefit Allocat	313,308	270,673	293,050	309,242	
	100.336501	Enterprise General Services Allocat	38,779	41,083	42,909	41,447	
		<b>Total Other Income:</b>	<b>393,429</b>	<b>388,185</b>	<b>441,951</b>	<b>496,689</b>	
	<b>In House Transfers:</b>						
	100.339100	Transfers In	55,800	14,219	14,219	-	10
		<b>Total In House Transfers In:</b>	<b>55,800</b>	<b>14,219</b>	<b>14,219</b>	<b>-</b>	
	<b>General Fund Total Operating Revenues &amp; Transfers</b>		<b>2,007,913</b>	<b>1,914,137</b>	<b>2,031,677</b>	<b>2,034,550</b>	



# Town of Ignacio

## Government & Administration

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### **General Government**

The Town of Ignacio is a statutory town and operates under the council-manager form of government. This form of government operates with an elected Town Board of Trustees as a policy body and a contracted Town Manager as the chief executive-administrative officer of the town government. In the council-manager form of government, the Board provides legislative direction while the manager is responsible for the day to day operations of the Town based on the Board's policies. The Town Board consists of six trustees and a Mayor who are elected at-large and serve a four year term.

### **Town Manager**

The Town Manager is the Chief Executive Officer of the Town and is directly responsible to the Town Board for planning, organizing and directing the activities for all Town departments and agencies under his authority. The Town Manager is responsible for hiring and supervising Town employees, preparing and submitting the proposed annual budget, recommending approval and amendments of municipal ordinances and regulations, and implementing policies established by Town Board.

### **Town Clerk/Treasurer**

The Town Clerk/Treasurer attends all meeting of the Board of Trustees and makes a true and accurate record of all the proceedings, prepares the meeting agendas, posts all public notices, certifies and records town business including ordinances, resolutions, meeting minutes, official deeds, leases, contracts, and agreements. The Town Clerk/Treasurer is the Chief Election Officer. It is the duty of the Town Clerk/Treasurer to follow the municipal election code in administering all municipal, special, and coordinated elections. The Town Clerk/Treasurer is responsible for the administration and maintenance of liquor licenses, special permits, and business licenses. The Town Clerk/Treasurer manages all utility billing. The Town Clerk/Treasurer oversees all payroll, accounts payable, and utility billing responsibilities.

### **Finance Coordinator**

The Town Finance Coordinator provides services associated with the annual audit, creating and maintaining the annual budget, and general ledger oversight.

### **Community Development**

The Community Development Department is responsible for land use planning, and building and code enforcement within town limits. The department also provides support to the Town Board and Planning Commission.



# Town of Ignacio

## Government & Administration

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### **Mission Statement**

"Our diversity inspires and challenges us to improve. We strive to partner with all kinds of people and organizations. We also strive to have a clean and safe place to live and work, and to have a beautiful town that honors its southwest heritage and traditions."

### **Budget Summary**

**Total General Governmental Administration Expenditures - \$546,066**



**GENERAL FUND - ADMINISTRATION EXPENSES**

		2018 Actual	2019 Budget	2019 Estimates	2020 Budget	Notes
<b>Fund #100</b>						
<b>Administration Expenses</b>						
<b>Legislative:</b>						
100.411000.1150	Town Board Salaries	7,275	7,200	7,200	7,200	
100.411000.2200	FICA	451	446	446	446	
100.411000.2250	Medicare	106	105	105	104	
100.411000.2500	Unemployment Insurance	22	22	22	22	
100.411000.5800	Travel, Training, Meetings	2,604	3,000	3,000	3,000	
100.411000.5810	Hosting Joint Meetings	1,990	1,500	1,500	1,500	
	<b>Total Legislative:</b>	<b>12,448</b>	<b>12,273</b>	<b>12,273</b>	<b>12,272</b>	
<b>Judicial:</b>						
100.412000.3200	Professional Service - Judge	2,140	1,000	800	3,000	
100.412000.5800	Travel, Training, Meetings	-	1,000	190	1,000	
	<b>Total Judicial:</b>	<b>2,140</b>	<b>2,000</b>	<b>990</b>	<b>4,000</b>	
<b>Elections:</b>						
100.414000.1105	Election Judges	315	1,000	-	1,000	
100.414000.4600	Election Supplies	654	1,000	-	1,000	
	<b>Total Elections:</b>	<b>969</b>	<b>2,000</b>	<b>-</b>	<b>2,000</b>	
<b>Administration Salaries &amp; Benefits:</b>						
100.415000.1100	Salaries Manager		80,000	-	83,200	
100.415000.1101	Salaries Clerk/Treasurer	53,800	49,274	50,077	57,325	
100.415000.1102	Salaries Deputy Clerk/Treasurer	58,175	53,559	39,886	37,856	
100.415000.1103	Salaries Admin Assist/Fin Coord	30,142	32,135	42,072	51,376	
100.415000.1200	Overtime	5,144	1,607	-	1,893	11
100.415000.2100	Health Insurance	21,772	31,140	15,825	21,012	
100.415000.2101	Life Insurance	98	115	75	101	
100.415000.2102	Dental Insurance	1,889	1,512	1,300	1,008	
100.415000.2103	Vision Insurance	278	216	172	384	
100.415000.2104	Aflac	1,989	3,600	155	1,608	
100.415000.2200	FICA	8,464	13,328	8,186	14,362	
100.415000.2250	Medicare	1,980	3,117	1,915	3,359	
100.415000.2300	Retirement	6,364	10,748	4,509	8,919	
100.415000.2500	Unemployment Insurance	442	645	396	689	
	<b>Total Administration Salaries &amp; Benefits:</b>	<b>190,537</b>	<b>280,996</b>	<b>164,567</b>	<b>283,092</b>	
<b>Administration Operating:</b>						
100.416000.2600	Workers Compensation Ins.	25,008	33,781	33,781	37,604	12
100.416000.2700	Insurance / PC	28,882	25,455	25,455	29,130	12
100.416000.3000	Contract Work	100,590	10,000	114,000	10,000	13
100.416000.3201	Legal Service - Attorney	6,993	10,000	5,500	10,000	
100.416000.3203	Prof. Service - Audit	13,400	14,250	14,250	14,250	
100.416000.3204	Prof. Service - Engineer	-	-	-	-	
100.416000.4110	Utilities - Water	2,297	2,700	3,100	2,700	
100.416000.4120	Utilities - Sewer	3,361	3,500	3,400	3,500	
100.416000.4130	Utilities - Electric	9,924	10,000	7,500	8,000	
100.416000.4150	Utilities - Gas	2,690	2,500	5,000	3,000	
100.416000.4160	Telephone	2,554	2,125	3,400	2,000	
100.416000.4162	Cell Phone - AT&T	4,597	5,025	6,200	5,500	
100.416000.4164	IT Services & Maintenance	12,225	12,000	12,000	12,000	14
100.416000.4165	Internet Line	4,491	4,550	3,200	3,000	

**GENERAL FUND - ADMINISTRATION EXPENSES**

		2018 Actual	2019 Budget	2019 Estimates	2020 Budget	Notes
	<b>Fund #100</b>					
100.416000.4166	IT Equipment & Supplies	4,911	5,000	10,000	5,000	14
100.416000.4191	Recording Fees	109	-	350	500	
100.416000.4304	Building R & M	3,892	10,000	7,000	2,500	15
100.416000.4444	Intergovernmental Payments	6,808	18,808	18,808	19,008	16
100.416000.4950	Misc. Expense	482	-	90,232	-	17
100.416000.4951	Community Christmas	298	200	200	200	
100.416000.4952	Community Support	1,845	1,000	2,910	1,000	
100.416000.5400	Advertising / Public Notices	1,790	2,000	500	2,000	
100.416000.5420	Cleaning Service	3,315	3,315	3,315	3,315	
100.416000.5430	Office Equipment L & M	1,089	1,452	1,800	1,452	
100.416000.5440	Publication Legal Notice	167	500	1,200	500	
100.416000.5500	Printing Services	4,080	4,000	4,400	4,000	
100.416000.5550	Bank Service Charges	791	800	650	800	
100.416000.5600	Office Supplies	4,196	4,000	3,000	4,000	
100.416000.5650	Operating Supplies	3,745	4,000	3,500	4,000	
100.416000.5800	Travel, Training, Meetings	1,201	3,000	2,500	3,000	
100.416000.5820	Special Events	150	1,000	1,000	1,000	
100.416000.6150	Postage	4,835	4,800	4,200	4,800	
100.416000.6260	Gas, Oil, Etc.	1,622	1,500	1,800	1,500	
100.416000.6450	Membership Fees / Subscriptions	8,043	8,000	8,000	8,000	18
100.416000.6453	FSA	1,575	2,000	-	-	
100.41600.9140	Transfer Out	114,171	-	100,000	-	19
	<b>Total Administration Operating:</b>	<b>386,127</b>	<b>211,261</b>	<b>502,151</b>	<b>207,259</b>	
	<b>Community Development:</b>					
100.419000.1104	Building Inspect/Code Enforcem	32,450	-	1,200	15,000	20
100.419000.1200	Overtime	529	-	-	-	
100.419000.2100	Health Insurance	2,473	-	-	-	
100.419000.2101	Life Insurance	12	-	-	-	
100.419000.2102	Dental Insurance	348	-	-	-	
100.419000.2103	Vision Insurance	52	-	-	-	
100.419000.2104	Aflac	527	-	-	-	
100.419000.2200	FICA	1,853	-	74	930	
100.419000.2250	Medicare	434	-	17	218	
100.419000.2300	Retirement	1,155	-	-	-	
100.419000.2500	Unemployment Insurance	99	-	4	45	
100.419000.2501	Prof. Services Planning Services	17,785	48,000	49,015	20,000	20
100.419000.3205	Prof. Services BldgInsp/CodeEnf		20,000	-	-	
100.419000.5650	Operating Supplies	636	500	500	500	21
100.419000.5800	Travel, Training, Meetings	1,627	1,500	-	500	
100.419000.6450	Membership Fees/Subscriptions	40	250	-	250	22
	<b>Total Community Development:</b>	<b>60,020</b>	<b>70,250</b>	<b>50,810</b>	<b>37,443</b>	
	<b>Total Administration Expenses:</b>	<b>652,241</b>	<b>578,780</b>	<b>730,792</b>	<b>546,066</b>	



# Town of Ignacio Public Safety

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## Public Safety Department

The Ignacio Police Department is committed to enhancing the safety and security of our citizens and schools by providing effective and efficient law enforcement, and promoting community partnerships.

### Police services include:

- town patrol
- law enforcement
- traffic enforcement
- school resource officers (2)
- criminal investigations
- safety, security, and monitoring of special events
- animal control
- emergency response and other agency support

### Mission Statement

The mission of the Ignacio Police Department is to enhance the quality of life in the Town of Ignacio by working cooperatively with the public and within the framework of the U.S. Constitution to enforce the laws, preserve the peace, reduce fear, and provide a safe environment within Ignacio.

### Budget Summary

Total Public Safety Expenditures - \$890,118

**GENERAL FUND - PUBLIC SAFETY EXPENSES**

		2018 Actual	2019 Budget	2019 Estimate	2020 Budget	Notes
<b>Fund #100</b>						
<b>Public Safety Salaries &amp; Benefits:</b>						
100.420000.1106	Salaries Chief	107,620	102,625	117,561	106,725	
100.420000.1107	Salaries Sergeant	84,083	78,456	79,632	81,598	
100.420000.1108	Salaries Officers	305,231	297,082	272,900	313,154	23
100.420000.1110	Resource Officer	17,435	48,421	50,000	81,089	24
100.420000.1180	P/T Clerk	2,082	1,920	1,920	2,000	
100.420000.1200	Overtime	39,452	50,875	45,775	39,475	25
100.420000.2100	Health Insurance	58,356	74,700	49,196	80,076	
100.420000.2101	Life Insurance	383	269	220	286	
100.420000.2102	Dental Insurance	6,670	4,032	5,100	4,284	
100.420000.2103	Vision Insurance	940	576	845	612	
100.420000.2104	Aflac	14,370	9,600	13,558	918	
100.420000.2130	Legal Insurance	2,784	1,950	1,860	2,000	
100.420000.2200	FICA	160	119	110	124	
100.420000.2250	Medicare	7,474	7,663	7,540	8,476	
100.420000.2350	Police Pension	38,730	42,127	37,150	38,067	
100.420000.2450	Death & Disability	13,100	14,744	15,643	16,312	
100.420000.2500	Unemployment Insurance	1,668	1,580	1,693	1,748	
<b>Total Public Safety Salaries &amp; Benefits:</b>		<b>700,538</b>	<b>736,739</b>	<b>700,703</b>	<b>776,944</b>	
<b>Public Safety Operating:</b>						
100.421000.3415	Clinic & Hospital	295	500	500	500	
100.421000.4305	Fleet Maintenance	1,133				
100.421000.4306	Vehicle R & M	17,639	7,000	18,000	7,000	
100.421000.4444	Intergovernmental Payments	14,983	16,989	16,989	16,989	26
100.421000.4950	Misc. Expense	-	300	-	300	
100.421000.4980	Animal Control	-	300	-	300	
100.421000.5420	Cleaning Service	585	585	585	585	
100.421000.5650	Operating Supplies	13,218	10,000	4,500	10,000	
100.421000.5800	Travel, Training, Meetings	3,495	3,000	3,000	3,000	
100.421000.6110	Uniforms	1,964	3,000	-	3,000	
100.421000.6140	Other DS Costs	4,473	-	5,600	-	
100.421000.6160	Dispatch (Radio) Services		10,000	-	10,000	
100.421000.6230	Firearm Supplies	2,953	1,500	750	1,500	
100.421000.6260	Gas, Oil, Etc.	17,080	17,000	16,000	17,000	
100.421000.6450	Membership Fees/Subscriptio	8,002	4,800	3,615	4,800	27
100.421000.6453	FSA					
100.421000.8400	Contributions to Institutions	-	200	100	200	
100.421000.9000	Capital Outlay	5,414	-	2,462	-	28
100.421000.9010	Capital Outlay	38,836	43,000	35,318	38,000	29
<b>Total Public Safety Operating:</b>		<b>130,070</b>	<b>118,174</b>	<b>107,419</b>	<b>113,174</b>	
<b>Total Public Safety Expenses:</b>		<b>830,608</b>	<b>854,913</b>	<b>808,122</b>	<b>890,118</b>	



## **Town of Ignacio**

### **Public Works and Parks**

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#### **Public Works Department**

The Public Works Department is responsible for maintaining and improving the infrastructure of the Town. It is comprised of a Director, Foreman and three (3) Maintenance Workers.

The Public Works Department is responsible for snow plowing and removal, road repairs and improvements, sidewalks, street cleaning, and landscaping. The department oversees Town facility maintenance and repairs. The Public Works Department is also responsible for all water, sewer, gas, and irrigation operation and maintenance requirements. These utilities are specific Enterprise funds and will have specific information in this budget.

#### **Mission Statement**

To operate, maintain, and improve the critical infrastructure within the Town, including water, sewer, gas, and irrigation, and exceed the service expectations of Ignacio residents and businesses.

#### **Budget Summary**

Total Public Works Expenditures - \$437,038

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#### **Parks Department**

The Parks Department is responsible for all park maintenance and repairs, including cutting grass, spraying weeds, trimming trees, and operating irrigation systems. The Parks Department also maintains Town playgrounds, ballfields, facilities, trails, right-of-ways, and associated equipment.

Seasonal staff are hired during the warm months of the year.

#### **Mission Statement**

To provide well-maintained parks and facilities for all citizens of Ignacio to enjoy.

#### **Budget Summary**

Total Parks Expenditures - \$1,000

**GENERAL FUND PUBLIC WORKS - PARKS EXPENSES**

Fund #100		2018 Actual	2019 Budget	2019 Estimate	2020 Budget	Notes
<b>Public Works Salaries &amp; Benefits:</b>						
100.430000.1109	Salaries Public Works Director	59,830	51,640	51,800	54,558	
100.430000.1111	Salaries Foreman	47,865	46,799	47,600	48,672	
100.430000.1112	Salaries Maintenance Worker I	49,405	65,768	87,800	102,586	
100.430000.1113	Salaries Maintenance Worker II	21,971	-	-	-	
100.430000.1200	Overtime	11,996	16,421	4,500	7,563	30
100.430000.2100	Health Insurance	35,766	36,660	35,523	42,324	
100.430000.2101	Life Insurance	146	134	152	168	
100.430000.2102	Dental Insurance	2,792	2,016	2,790	2,016	
100.430000.2103	Vision Insurance	407	288	392	288	
100.430000.2104	Aflac	1,090	1,200	1,675	1,200	
100.430000.2200	FICA	11,304	10,181	11,606	12,761	
100.430000.2250	Medicare	2,644	2,381	2,714	2,984	
100.430000.2300	Retirement	8,323	8,210	9,360	10,291	
100.430000.2500	Unemployment Insurance	572	493	562	617	
<b>Total Public Works Salaries &amp; Benefits:</b>		<b>254,111</b>	<b>242,191</b>	<b>256,474</b>	<b>286,028</b>	
<b>Public Works Operating:</b>						
100.431000.3000	Contract Work	5,780	5,000	19,918	7,500	31
100.431000.3415	Clinic & Hospital	587	300	505	500	
100.431000.3910	Residential Trash	30,981	32,000	32,000	32,000	32
100.431000.3911	Recycle	318	2,000	2,000	2,000	
100.431000.4225	Rental Equipment / Supplies	-	200	925	1,000	
100.431000.4300	Equipment R & M	8,056	8,000	3,400	8,000	
100.431000.4306	Vehicle R & M	4,683	5,000	5,000	5,000	
100.431000.4308	Bldg. & Prop. R & M	632	500	982	500	
100.431000.4309	Mosquito Control	8,500	8,500	8,500	9,010	
100.431000.4313	Street Repairs	34,683	50,000	20,000	50,000	33
100.431000.4316	Street Lights - Electric	21,740	20,000	14,000	20,000	
100.431000.4318	Street Signs	3,209	2,000	1,000	2,000	
100.431000.4365	Seasonal Decorations	215	500	1,500	500	
100.431000.4950	Misc. Expense	7,433	-	-	-	
100.431000.5800	Travel, Training, Meetings	631	500	1,608	500	
100.431000.6000	Debt Payment	11,490	-	-	-	34
100.431000.6003	R & M Supplies	3,050	3,000	3,800	4,000	
100.431000.6004	Tools	782	500	600	500	
100.431000.6110	Uniforms	2,411	3,000	3,000	3,000	
100.431000.6260	Gas, Oil, Etc.	4,023	3,500	7,000	5,000	
100.431000.7450	Small Equip/Vehicle Purchases	1,200	-	-	-	
<b>Total Public Works Operating:</b>		<b>150,404</b>	<b>144,500</b>	<b>125,738</b>	<b>151,010</b>	
<b>Parks Expenses:</b>						
100.452000.1114	Salaries Seasonal Worker	6,455	13,520	-	-	
100.452000.1200	Overtime	10	100			
100.452000.2200	FICA	401	838		-	
100.452000.2250	Medicare	94	196		-	
100.452000.2500	Unemployment Insurance	20	41		-	
100.452000.6003	R & M Supplies	1,524	2,000	632	1,000	
100.452000.7110	Grounds Improvements	21,896	4,077	5		35
100.452000.7180	Trails		500			
<b>Total Parks Operating:</b>		<b>30,400</b>	<b>21,272</b>	<b>637</b>	<b>1,000</b>	
<b>Total Public Works and Parks Expenses:</b>		<b>434,915</b>	<b>407,963</b>	<b>382,849</b>	<b>438,038</b>	

## GENERAL FUND TOTALS

	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
<b>Fund #100</b>				
<b>BEGINNING FUND BALANCES</b>	<b>736,623</b>	<b>811,759</b>	<b>826,772</b>	<b>936,686</b>
<b>Total General Fund Revenues &amp; Transfers In</b>	<b>2,007,913</b>	<b>1,914,137</b>	<b>2,031,677</b>	<b>2,034,550</b>
<b>Administration Expenses</b>	<b>652,241</b>	<b>578,780</b>	<b>730,792</b>	<b>546,066</b>
<b>Public Safety Expenses</b>	<b>830,608</b>	<b>854,913</b>	<b>808,122</b>	<b>890,118</b>
<b>Public Works and Parks Expenses</b>	<b>434,915</b>	<b>407,963</b>	<b>382,849</b>	<b>438,038</b>
<b>Total General Fund Expenses &amp; Transfers Out</b>	<b>1,917,764</b>	<b>1,841,656</b>	<b>1,921,763</b>	<b>1,874,222</b>
<b>Total General Fund Net Revenues</b>	<b>90,149</b>	<b>72,481</b>	<b>109,914</b>	<b>160,328</b>
<b>ENDING FUND BALANCE</b>	<b>826,772</b>	<b>884,240</b>	<b>936,686</b>	<b>1,097,014</b>
TABOR Reserve (3% of Expenditures)	57,533	55,250	57,653	56,227
Unallocated Operating Reserve	769,239	828,990	879,033	1,040,787
<b>TOTAL ENDING FUND BALANCE</b>	<b>826,772</b>	<b>884,240</b>	<b>936,686</b>	<b>1,097,014</b>







## **Town of Ignacio Water Fund**

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The Water Fund is an Enterprise Fund that accounts for revenues and expenses associated with the operation of the Town's water distribution system. The Southern Ute Utility Division (SUUD) provides treated water, and the Town distributes water to residents and businesses via a network of pipes, valves and meters. The Town operates and maintains this system and completes billing monthly.

The SUUD charges the Town for each gallon of water delivered at three (3) different master meter locations, and the Town bills customers on usage tracked by meters located on all services. A new rate structure has been implemented in 2020, which charges for water usage in 1000 gallon increments versus the previous billing which bundled usage in 3000 gallon increments. The metered usage and resulting charges also have a 10% leak factor and 5% capital factor charge. The new rates also incorporate a higher base rate that has been implemented following a detailed rate study in 2018 which indicated the previous base rate was not covering the associated service costs. SUUD also has increased rates significantly which is reflected in the 2020 usage rates. The new rates will result in rate increases to all customers using more than 1000 gallons of water monthly.

The General Fund transferred \$50,000 into this fund in 2019 to supplement depleted funds. A water meter replacement project totaling \$84,000 is budgeted and planned for 2020. The Town is also studying options for providing their own water treatment and funding has been allocated in this budget to complete this work.

### **Budget Summary**

**Beginning Estimated Fund Balance - \$69,337**

**Total Water Fund Revenues - \$435,100**

**Total Water Fund Expenditures - \$444,331**

**Ending Estimated Fund Balance - \$60,146**

**WATER FUND**

		2018 Actual	2019 Budget	2019 Estimate	2020 Budget	Notes
<b>Fund #610</b>						
<b>REVENUES</b>						
<b>Fines / Fees / Utilities:</b>						
610.334120	Late Fees	10,618	10,000	9,600	10,000	
610.334419	Reconnect Fees	3,100	1,500	3,200	2,500	
610.334420	Metered Water Sales	220,155	240,000	240,000	340,000	
610.334430	Tap Fees		-	6,736	7,600	
610.334440	Ready to Serve Fees	8,198	7,500	8,000	8,000	
610.334495	Special Meter Read		-			
610.333449	Infrastructure DOLA Grant	19,742	250,000	288,925	-	36
	<b>Total Fines / Fees / Utilities:</b>	<b>261,813</b>	<b>509,000</b>	<b>556,461</b>	<b>368,100</b>	
<b>In House Transfers:</b>						
	Transfers In from Capital Improv. Fund			-	25,000	37
	Transfers In from General Fund			50,000		37
610.339100	Transfers In from Gas Fund	233,460	110,000	125,000	42,000	37
	<b>Total In House Transfers:</b>	<b>233,460</b>	<b>110,000</b>	<b>175,000</b>	<b>67,000</b>	
	<b>Total Water Revenue</b>	<b>495,273</b>	<b>619,000</b>	<b>731,461</b>	<b>435,100</b>	
<b>EXPENSES</b>						
<b>Water Operations:</b>						
610.610416.3000	Contract	16,290	5,000	5,942	2,500	
610.610416.3204	Prof. Service - Engineer	-	-		25,000	
610.610416.5800	Training, Travel & Meetings	2,939	4,000	243	500	
610.610416.5901	Enterprise Salary & Benefit Allocation	76,739	80,220	87,222	91,705	
610.610416.5902	Enterprise General Services Allocation	14,480	15,216	17,200	15,351	
610.610416.6000	Debt Payment	250,440	-	-	-	38
610.610416.6003	R & M Supplies	746	1,500	1,250	1,500	
610.610416.6004	Tools	-	500	-	500	
610.610416.6025	Water Tests	2,520	3,000	3,000	3,000	
610.610416.6100	Purchased Water	142,480	131,200	132,885	220,000	39
610.610416.6450	Membership Fees/Subscriptions	531	275	275	275	
610.610416.7450	Small Equipment Purchases	-	-	-	-	
610.610416.9000	Capital Outlay	34,019	370,575	410,000	84,000	40
	<b>Total Water Operations:</b>	<b>541,184</b>	<b>611,486</b>	<b>658,017</b>	<b>444,331</b>	
	<b>Total Water Expenses</b>	<b>541,184</b>	<b>611,486</b>	<b>658,017</b>	<b>444,331</b>	
	<b>Water Fund Beginning Fund Balance</b>	<b>41,844</b>	<b>26,963</b>	<b>(4,067)</b>	<b>69,377</b>	
	<b>Revenues</b>	<b>495,273</b>	<b>619,000</b>	<b>731,461</b>	<b>435,100</b>	
	<b>Expenses</b>	<b>541,184</b>	<b>611,486</b>	<b>658,017</b>	<b>444,331</b>	
	<b>Water Fund Subtotal</b>	<b>(4,067)</b>	<b>34,477</b>	<b>69,377</b>	<b>60,146</b>	



## Town of Ignacio Sewer Fund

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The Sewer Fund is an Enterprise Fund that accounts for revenues and expenses associated with the operation of the Town's sewer collection system. The SUUD has a treatment facility located south of Ignacio that treats all sewer flows generated by residents and businesses. Wastewater is collected via a gravity feed collection system comprised of a network of pipes, manholes and valves. The wastewater is piped directly to the SUUD treatment facility. The Town operates and maintains their collection system, and bills monthly for the service.

A new rate structure has been implemented in 2020. The SUUD charges the town for wastewater treatment and has changed their billing method, which previously was based on Equivalent Residential Taps (ERT's). A new SUUD billing rate for Town wastewater treatment has been established that is based on prior year winter average monthly water usage for December, January and February. The Town will utilize average customer water usage for the same period and also has a 5% capital factor charged on all usage totals. The new rates also incorporate a higher base rate that has been implemented following a detailed rate study in 2018 which indicated the previous base rate was not covering the associated service costs. The result will be lower rates for customers with 1-ERT who use less than 4,000 gallons of water per month (winter monthly average), and will increase for all others. Some commercial users who have high ERT totals but use less water will see a reduced rate.

The General Fund transferred \$50,000 into this fund in 2019 to supplement depleted funds. The Town is studying options for providing their own wastewater treatment and funding has been allocated in this budget to complete this work. No capital projects are planned in 2020.

### **Budget Summary**

**Beginning Estimated Fund Balance - \$28,335**

**Total Sewer Fund Revenues - \$577,500**

**Total Sewer Fund Expenditures - \$582,944**

**Ending Estimated Fund Balance - \$22,891**

SEWER FUND						
		2018 Actual	2019 Budget	2019 Estimate	2020 Budget	Notes
<b>Fund #630</b>						
<b>REVENUES</b>						
<b>Fines / Fees / Utilities:</b>						
630.334190	Public Works Fees		-		-	
630.334430	Tap Fees		2,500	1,900	2,500	
630.334460	Sewage Collection	510,956	524,000	524,000	550,000	
	<b>Total Fines / Fees / Utilities:</b>	<b>510,956</b>	<b>526,500</b>	<b>525,900</b>	<b>552,500</b>	
<b>In House Transfers:</b>						
	Transfers In Capital Improv. Fund				25,000	
	Transfers In General Fund			50,000		41
630.339100	Transfers In Gas Fund	15,000	-	275,000	-	41
	<b>Total In House Transfers:</b>	<b>15,000</b>	<b>-</b>	<b>325,000</b>	<b>25,000</b>	
	<b>Total Sewer Operating Revenue</b>	<b>525,956</b>	<b>526,500</b>	<b>850,900</b>	<b>577,500</b>	
<b>EXPENSES</b>						
<b>Sewer Operations:</b>						
630.630416.3204	Prof. Service - Engineer/Filming	-	-	28,952	27,000	
630.630416.5800	Travel, Training, Meetings	506	2,500	43	500	
630.630416.5901	Enterprise Salary & Benefit Alloc	65,381	80,220	87,222	91,705	
630.630416.5902	Enterprise General Services Allo	7,240	7,608	8,700	7,675	
630.630416.6000	Debt Payment	21,551	21,568	283,628	-	42
630.630416.6003	R & M Supplies	100	2,000	411	2,000	
630.630416.6004	Tools	100	500	-	500	
630.630416.6240	SUIT - Treatment	429,187	445,800	416,947	453,564	43
630.630416.7450	Small Equipment Purchases		-			
	<b>Total Sewer Operations</b>	<b>524,065</b>	<b>560,196</b>	<b>825,903</b>	<b>582,944</b>	
	<b>Total Sewer Fund Expense:</b>	<b>524,065</b>	<b>560,196</b>	<b>825,903</b>	<b>582,944</b>	
	<b>Sewer Fund Beginning Fund Balance</b>	<b>1,447</b>	<b>13,468</b>	<b>3,338</b>	<b>28,335</b>	
	<b>Revenues</b>	<b>525,956</b>	<b>526,500</b>	<b>850,900</b>	<b>577,500</b>	
	<b>Expenses</b>	<b>524,065</b>	<b>560,196</b>	<b>825,903</b>	<b>582,944</b>	
	<b>Sewer Fund Subtotal</b>	<b>3,338</b>	<b>(20,228)</b>	<b>28,335</b>	<b>22,891</b>	



## **Town of Ignacio Gas Fund**

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The Gas Fund is an Enterprise Fund that accounts for revenues and expenses associated with the operation of the Town's natural gas distribution system. The SUUD provides natural gas, and the Town distributes natural gas to residents and businesses via a zoned network of pipes, valves and meters. The Town operates and maintains this system, and completes billing monthly.

The SUUD charges the town for gas by MCF (Million Cubic Foot) and at a monthly rate based on the EPI flat market rate plus 10% and with a Btu adjustment. The Town bills customers for gas usage tracked by meters located on all services. A new rate has been established for 2020 which now adjusts rates monthly using the SUUD rate plus a 10% capital factor. A base rate also has been implemented which replaces the facility fee and has been increased based on the 2018 rate analysis which indicated the facility fee was not covering all the associated costs. The new rate structure will result in savings for most customers.

Gas Fund reserves have been used for a couple years for various utility project expenditures and also for the payoff of water, sewer and irrigation loans. Utilization of these reserves has resulted in the payoff of all debt. No natural gas capital projects are budgeted for 2020, however reserve funds have been allocated for the water meter replacement project.

### **Budget Summary**

**Beginning Estimated Fund Balance - \$102,141**

**Total Gas Fund Revenue - \$263,500**

**Total Gas Fund Expenditures - \$285,256**

**Ending Estimated Fund Balance - \$80,385**

GAS FUND						
		2018 Actual	2019 Budget	2019 Estimate	2020 Budget	Notes
<b>Fund #620</b>						
<b>REVENUES</b>						
<b>Grants / Restricted Funds</b>						
620.333450	DOLA EIAF Grant - 5,110'	18,500	-	-		46
<b>Total Grants / Restricted Funds:</b>		<b>18,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Fines / Fees / Utilities:</b>						
620.334412	Gas Residential	251,356	150,000	335,000	150,000	
620.334413	Gas Commercial	196,814	100,000	225,000	100,000	
620.334415	Gas Stand-By Fees	4,705	3,500	4,500	3,500	
620.334430	Tap Fees		-	4,500		
620.334470	Gas Taxes	19,992	10,000	28,000	10,000	
<b>Total Fines / Fees / Utilities:</b>		<b>472,867</b>	<b>263,500</b>	<b>597,000</b>	<b>263,500</b>	
<b>Other Income:</b>						
620.336100	Interest Income	8	-	124	-	
<b>Total Other Income:</b>		<b>8</b>	<b>-</b>	<b>124</b>	<b>-</b>	
<b>Total Gas Fund Revenue</b>		<b>491,375</b>	<b>263,500</b>	<b>597,124</b>	<b>263,500</b>	
<b>EXPENSES</b>						
<b>Gas Fund Operations:</b>						
620.620416.3000	Contract Work	25,384	5,000	179	1,000	
620.620416.3204	Prof. Service - Engineer		-			
620.620416.3410	CDOT Physicals, Drug Test	440	400	-	500	
620.620416.4300	Equipment R & M	282	-	-	1,000	
620.620416.4306	Vehicle R & M	-	-	-	500	
620.620416.4950	Misc Expense	681	-	62	500	
620.620416.5800	Travel, Training, Meetings	3,464	8,000	1,457	1,500	
620.620416.5901	Enterprise Salary & Benefit	158,591	80,220	87,222	91,705	
620.620416.5902	Enterprise General Services	14,480	15,216	17,200	15,351	
620.620416.6003	R & M Supplies	893	2,000	285	2,000	
620.620416.6004	Tools	-	-	-		
620.620416.6210	Natural Gas Purchases	132,569	115,000	115,000	115,000	44
620.620416.6220	Gas Sales Tax	16,806	8,750	16,140	10,000	
620.620416.6250	Energy Outreach Colorado	1,233	2,000	2,000	2,000	45
620.620416.6260	Gas, Oil, Etc.	4,031	4,000	1,600	2,000	
620.620416.6450	Membership Fees / Subscri	81	200	82	200	
620.620416.8400	Contribution		-		-	
620.620416.9000	Capital Outlay - Gas Line	42,500	-		-	46
620.620416.9010	Capital Outlay - Vehicle	11,490	-		-	
620.620416.9140	Transfer Out	355,960	110,000	400,000	42,000	47
<b>Total Gas Fund Operations:</b>		<b>768,885</b>	<b>350,786</b>	<b>641,227</b>	<b>285,256</b>	
<b>Total Gas Fund Expenses &amp; Transfers</b>		<b>768,885</b>	<b>350,786</b>	<b>641,227</b>	<b>285,256</b>	
<b>Gas Fund Beginning Fund Balance</b>		<b>423,754</b>	<b>142,399</b>	<b>146,244</b>	<b>102,141</b>	
<b>Revenues</b>		<b>491,375</b>	<b>263,500</b>	<b>597,124</b>	<b>263,500</b>	
<b>Expenses</b>		<b>768,885</b>	<b>350,786</b>	<b>641,227</b>	<b>285,256</b>	
<b>Gas Fund Subtotal</b>		<b>146,244</b>	<b>55,113</b>	<b>102,141</b>	<b>80,385</b>	



## **Town of Ignacio Irrigation Fund**

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The Irrigation Fund is an Enterprise Fund that accounts for revenues and expenses associated with the delivery of raw irrigation water to Town residents and businesses. The Town has raw water rights in the Los Pinos River and with the Bureau of Indian Affairs (BIA) who oversee the allocation and distribution of allocated water rights. The water is collected and transported via pipelines that connect to the Los Pinos River and the Goodnight Ditch. The water is stored in a recently expanded and lined storage pond and distributed to customers via a network of pipelines, risers and valves. In 2019, a new pump station was installed along with a new by-pass pipeline.

The irrigation system operates for six (6) months from May to October, and customers are billed a flat monthly rate for this service. Rate analysis completed in 2018 indicated a need for increased rates, so they are increasing from \$20/month to \$26/month in 2020.

The Town continues to work on improvements that were incorporated in 2019, and refining system operations and operational parameters created by the different water delivery locations and the different irrigation zones throughout Town.

### **Budget Summary**

**Beginning Estimated Fund Balance - \$15,690**

**Total Irrigation Fund Revenues - \$50,500**

**Total Irrigation Fund Expenditures - \$49,697**

**Ending Estimated Fund Balance - \$6,493**

**IRRIGATION FUND**

		2018 Actual	2019 Budget	2019 Estimate	2020 Budget	Notes
<b>Fund #640</b>						
<b>REVENUES</b>						
<b>Fines / Fees / Utilities:</b>						
640.334430	Tap Fees		-	711	500	
640.334480	Irrigation Water Charges	30,941	38,000	28,000	50,000	
640.334481	Irrig. Infrast. Impr. Proj. Grant Funds	95,966		4,875	-	48
	<b>Total Fines / Fees / Utilities:</b>	<b>126,907</b>	<b>38,000</b>	<b>33,586</b>	<b>50,500</b>	
<b>In House Transfers:</b>						
640.339100	Transfer In	147,500	40,000	100,000		49
640.336000	Misc Income	-	-	-	-	
	<b>Total Other Income</b>	<b>147,500</b>	<b>40,000</b>	<b>100,000</b>	<b>-</b>	
	<b>Total Irrigation Fund Revenue</b>	<b>274,407</b>	<b>78,000</b>	<b>133,586</b>	<b>50,500</b>	
<b>EXPENSES</b>						
<b>Irrigation Operations:</b>						
640.640416.3000	Contract Work	-	-	1,150	1,000	
640.640416.3204	Prof. Service - Engineer		-	-	500	
640.640416.4315	BIA Water Rights	2,625	3,100	2,751	3,000	50
640.640416.5400	Advertising/Public Notices		-		-	
640.640416.5901	Enterprise Salary & Benefit Allocation	12,597	30,013	33,883	34,127	
640.640416.5902	Enterprise General Services Allocation	2,580	3,043	3,174	3,070	
640.640416.6000	Debt Payment	123,351	-	-	-	51
640.640416.6003	R & M Supplies	402	1,500	2,083	3,000	
640.640416.9000	Capital Outlay - Infrast. Impr. Proj.	140,066	40,000	113,718	5,000	52
	<b>Total Irrigation Operations:</b>	<b>281,621</b>	<b>77,656</b>	<b>156,759</b>	<b>49,697</b>	
	<b>Total Irrigation Fund Expenses</b>	<b>281,621</b>	<b>77,656</b>	<b>156,759</b>	<b>49,697</b>	
	<b>Irrigation Fund Beginning Fund Balance</b>	<b>36,077</b>	<b>10,045</b>	<b>28,863</b>	<b>5,690</b>	
	<b>Revenues</b>	274,407	78,000	133,586	50,500	
	<b>Expenses</b>	281,621	77,656	156,759	49,697	
	<b>Irrigation Fund Subtotal</b>	<b>28,863</b>	<b>10,389</b>	<b>5,690</b>	<b>6,493</b>	





## **Town of Ignacio Conservation Trust Fund**

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The Conservation Trust Fund accounts for the state of Colorado lottery proceeds that are received from the Great Outdoors Colorado (GOCO.) These restricted funds are received annually, and earmarked for specific recreation and outdoor capital expenses like Town parks, trails, and open spaces. The Town has not expended any funds for a few years with the intention of growing the fund balance for a future project.

A planning grant will be sought in 2020 for development of a park improvement plan for Ben Nighthorse Campbell Park. The plan is estimated to cost \$40,000 and will be funded equally by grant and reserve funds.

### **Budget Summary**

**Beginning Estimated Fund Balance - \$54,631**

**Total Conservation Trust Fund Revenues - \$20,000**

**Total Conservation Trust Fund Expenditures - \$40,000**

**Ending Estimated Fund Balance - \$34,631**





## **Town of Ignacio Capital Improvement Fund**

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The Capital Improvement Fund is restricted fund used for specific capital improvement projects and receives revenues from a 1.0% sales tax and various grants. The Town Board annually approves projects and these expenses are allocated in this fund and expensed accordingly.

The sales tax revenue projection for 2020 is \$165,000, which is less than the projected \$173,189 sales tax revenue collected in 2019. The Goddard/Becker Intersection Signal project is budgeted for \$150,000, and \$50,000 is budgeted for water and wastewater treatment facility feasibility studies.

### **Budget Summary**

**Beginning Estimated Fund Balance - \$182,138**

**Total Revenues - \$165,000**

**Total Expenditures - \$200,000**

**Ending Estimated Fund Balance - \$147,138**

**CAPITAL IMPROVEMENT FUND**

		2018 Actual	2019 Budget	2019 Estimate	2020 Budget	Notes
<b>Fund #300</b>						
<b>REVENUES</b>						
<b>Grants / Restricted Funds</b>						
300.333415	Sales Tax Revenue	87,368	160,000	173,189	165,000	54
<b>Total Grants / Restricted Funds:</b>		<b>87,368</b>	<b>160,000</b>	<b>173,189</b>	<b>165,000</b>	
<b>In House Transfers:</b>						
300.339100	Transf. In From Utility Funds					
<b>Total In House Transfers In:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total Capital Fund Revenues</b>		<b>87,368</b>	<b>160,000</b>	<b>173,189</b>	<b>165,000</b>	
<b>EXPENSES</b>						
<b>Capital Improvement:</b>						
300.930000.3204	Prof. Service - Engineer	140	-			
300.930000.6454	CIP Transfer Out	40,000	40,000	100,000	50,000	55
300.930000.9202	Goddard/Becker Crosswalk Project		40,000	11,800	150,000	56
300.930000.9230	Prof. Service on Cap Projects				-	
<b>Total Capital Improvement Expenses</b>		<b>40,140</b>	<b>80,000</b>	<b>111,800</b>	<b>200,000</b>	
<b>Capital Improvement Fund Beginning Fund Balance</b>		<b>73,521</b>	<b>53,521</b>	<b>120,749</b>	<b>182,138</b>	
<b>Revenues</b>		87,368	160,000	173,189	165,000	
<b>Expenses</b>		40,140	80,000	111,800	200,000	
<b>ENDING FUND BALANCE</b>		<b>120,749</b>	<b>133,521</b>	<b>182,138</b>	<b>147,138</b>	
<i>Restricted Operating Reserve</i>		<i>120,749</i>	<i>133,521</i>	<i>182,138</i>	<i>147,138</i>	
<b>Capital Improvement Fund Ending Fund Balance</b>		<b>120,749</b>	<b>133,521</b>	<b>182,138</b>	<b>147,138</b>	



## **Town of Ignacio Impact Fees Fund**

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The Impact Fee Fund is a restricted fund that was established for the collection and distribution of impact fees derived from new residential and commercial development. They are used to offset the necessary public service costs of those new developments.

The Town Board has suspended these fees and will officially repeal them with the codification of the Municipal Code in 2020. No impact fees are anticipated for 2020.

Previously collected fees have been expensed in the designated funds in 2019, and the remaining fees allocated for parks will be expensed in 2020.

### **Budget Summary**

**Beginning Estimated Fund Balance - \$4,077**

**Total Revenues - \$0**

**Total Expenditures - \$4077**

**Ending Estimated Fund Balance - \$0**

IMPACT FEES FUND							
			2018 Actual	2019 Budget	2019 Estimate	2020 Budget	Notes
<b>Fund #200</b>							
<b>REVENUES</b>							
<b>Fines / Fees / Utilities:</b>							
200.334010	Street Impact Fees		-	-			
200.334020	Park Impact Fees		-	-			
200.334030	Police Impact Fees		-	-			
200.334040	School Impact Fees		-	-			
	<b>Total Fines / Fees / Utilities:</b>		-	-	-	-	
	<b>Total Impact Fees Fund Revenues</b>		-	-	-	-	
<b>EXPENSES</b>							
<b>Police Impact:</b>							
200.828420.4222	Police Impact		-	288	288		57
	<b>Total Police Impact:</b>		-	288	288	-	
<b>Street Impact:</b>							
200.828431.4310	Street Impact		40,000	9,854	9,854		57
200.828431.4313	Street Repairs		-	-	-	-	
	<b>Total Street Impact:</b>		40,000	9,854	9,854	-	
<b>Park Impact:</b>							
200.828452.4522	Park Impact		15,800	4,077	-	4,077	57
	<b>Total Park Impact:</b>		15,800	4,077	-	4,077	
<b>School Impact:</b>							
200.828460.4622	School Impact		-	-			
	<b>Total School Impact:</b>		-	-	-	-	
	<b>Total Impact Fees Expenses</b>		55,800	14,219	10,142	4,077	
	<b>Impact Fees Fund Beginning Fund Balance</b>		70,019	14,219	14,219	4,077	
	<b>Revenues</b>		-	-	-	-	
	<b>Expenses</b>		55,800	14,219	10,142	4,077	
	<b>ENDING FUND BALANCE</b>		14,219	-	4,077	-	
	<i>Restricted for Parks and Recreation</i>		19,877	-	4,077	-	
	<i>Retricted for Streets</i>		49,854	-	-	-	
	<i>Restricted for Public Safety</i>		288	-	-	-	
	<i>Restricted for Schools</i>		-	-	-	-	
	<b>Impact Fund Ending Fund Balance</b>		14,219	-	4,077	-	



## **Town of Ignacio Economic Development Fund**

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The Economic Development Fund utilizes funds that are aimed at supporting and stimulating economic development. The fund has some reserves established from past land sales that are earmarked for affordable housing, and additional funding is obtained through economic development based grants. No dedicated funding source exists for this fund.

Two (2) planning projects are identified for 2020 and grant funds will be used along with reserve funds for the completion of plans associated with future housing and broadband development. Grant funding will account for \$50,000, which will be matched equally with reserve funds.

### **Budget Summary**

**Beginning Estimated Fund Balance - \$105,259**

**Total Revenues - \$50,000**

**Total Expenditures - \$100,000**

**Ending Estimated Fund Balance - \$55,269**

<b>ECONOMIC DEVELOPMENT FUND</b>							
			<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Estimate</b>	<b>2020 Budget</b>	<b>Notes</b>
	<b>Fund #500</b>						
	<b>REVENUES</b>						
	<b>Grants / Restricted Funds:</b>						
	500.333851	DOLA Planning Grants	346	23,604	23,604	50,000	58
		<b>Total Grants / Restricted Funds:</b>	<b>346</b>	<b>23,604</b>	<b>23,604</b>	<b>50,000</b>	
	<b>Other Income:</b>						
	500.336100	Interest Income on Co. Trust	9	-	1	10	
		<b>Total Other Income:</b>	<b>9</b>	<b>-</b>	<b>1</b>	<b>10</b>	
	<b>In House Transfers:</b>						
	500.339100	Transfers In	114,171	-			59
		<b>Total In House Transfers:</b>	<b>114,171</b>	<b>-</b>	<b>-</b>	<b>-</b>	
		<b>Total Economic Development Fund Revenues</b>	<b>114,526</b>	<b>23,604</b>	<b>23,605</b>	<b>50,010</b>	
	<b>EXPENSES</b>						
	500.500463.3207	Planning Grants	640	44,101	50,000	100,000	60
		<b>Total</b>	<b>640</b>	<b>44,101</b>	<b>50,000</b>	<b>100,000</b>	
		<b>Total Economic Development Fund Expenses</b>	<b>640</b>	<b>44,101</b>	<b>50,000</b>	<b>100,000</b>	
	<b>Economic Development Fund Beginning Fund Balance</b>		<b>17,768</b>	<b>120,718</b>	<b>131,654</b>	<b>105,259</b>	
		<b>Revenues</b>	114,526	23,604	23,605	50,010	
		<b>Expenses</b>	640	44,101	50,000	100,000	
		<b>ENDING FUND BALANCE</b>	<b>131,654</b>	<b>100,221</b>	<b>105,259</b>	<b>55,269</b>	
			-			-	
	<b>Economic Development Fund Ending Fund Balance</b>		<b>131,654</b>	<b>100,221</b>	<b>105,259</b>	<b>55,269</b>	





## Town of Ignacio Funds Summary

The below table is the 2020 Fund Summary for all nine (9) funds with details on beginning and ending fund balances, and anticipated revenues and expenditures. Both of the Government and Enterprise funds show increasing fund balances by year-end 2020.

### 2020 FUND SUMMARY

	Estimated Beginning Fund Balance	REVENUES	EXPENSES	Estimated Ending Fund Balance
<b><u>Government Funds</u></b>				
General Fund	936,686	2,034,550	1,874,222	1,097,014
Capital Improvement Fund	182,138	165,000	200,000	147,138
Economic Development Fund	105,259	50,010	100,000	55,269
Conservation Trust Fund	54,631	20,000	40,000	34,631
Impact Fee Fund	4,077	0	4,077	0
<b>Total Governmental Funds</b>	<b>1,282,791</b>	<b>1,269,560</b>	<b>2,218,299</b>	<b>1,334,052</b>
<b><u>Enterprise Funds</u></b>				
Water Fund	69,377	435,100	444,331	60,146
Sewer Fund	28,335	577,500	582,944	22,891
Gas Fund	102,141	263,500	285,256	80,385
Irrigation Fund	5,690	50,500	49,697	6,493
<b>Total Enterprise Funds</b>	<b>205,543</b>	<b>1,326,600</b>	<b>1,362,228</b>	<b>169,915</b>
<b>Total All Funds</b>	<b>1,488,334</b>	<b>3,596,160</b>	<b>3,580,527</b>	<b>1,503,967</b>





## **Town of Ignacio Enterprise Salary & Benefit and General Service Allocations**

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The General Fund pays for all employee salaries and benefits and a number of general service expenses that are shared with the Enterprise Funds. An allocation spreadsheet estimates time served by all Town employees working in the respective Enterprise Funds and also accounts for shared expenses.

Administrative staff work on utility billing, bill collections, accounts payable, payroll and other management services, and there is a salary and benefit expense that is calculated in the allocation spreadsheet. Similarly, Public Works employees work in respective Enterprise Funds which require daily operations and maintenance and their salary and benefit expenses are also tabulated in the allocation spreadsheet. Examples of benefit expenses are health insurance, retirement and employer costs (i.e. FICA, Medicare, unemployment insurance). These expenses are denoted as the Enterprise Salary & Benefit Allocation.

The General Service expenses are also included in the allocation spreadsheet and an estimate of the relevant share of these expenses is calculated. Examples of shared General Services expenses are workman's comp and property/casualty insurance, utility costs, IT and internet support, Town Board management, Town attorney services, audits, office supplies and uniforms. These expenses are denoted as the Enterprise General Service Allocation.

The Enterprise Salary & Benefit Allocation and General Service Allocations are denoted as expenses in each of the Enterprise Funds and as revenues in the General Fund. The allocation spreadsheet details all this information and is updated annually during the budget process.

2020 Enterprise Salary & Benefit and General Service Allocations					
<b>Manager Salary &amp; Benefits</b>	103,574	Admin - 58%	60,073	<b>General Service Expenses</b>	<b>Amounts</b>
		Water - 12%	12,429	Town Board	7,772
		Sewer - 12%	12,429	Audit	14,250
		Gas - 12%	12,429	Workman Comp	37,604
		Irrigation - 6%	6,214	Insurance / PC	29,130
<b>Clerk/Treasurer Salary &amp; Benefi</b>	74,348	Admin - 58%	43,122	Utilities Water	2,700
		Water - 12%	8,922	Utilities Sewer	3,500
		Sewer - 12%	8,922	Utilities Electric	8,000
		Gas - 12%	8,922	Utilities Gas	3,000
		Irrigation - 6%	4,461	Telephone	2,000
<b>Dep Clerk/Treasurer Salary &amp; B</b>	52,358	Admin - 40%	20,943	Cell Phone	5,500
		Water - 18%	9,425	IT Services & Maitnenance	12,000
		Sewer - 18%	9,425	Internet Line	3,000
		Gas - 18%	9,425	IT Equipment & Supplies	5,000
		Irrigation - 6%	3,142	Advertising/Public Notice	2,000
<b>Admin Assist/Fin Cord Salary &amp;</b>	58,029	Admin - 40%	23,212	Office Equipment L&M	1,452
		Water - 18%	10,445	Printing Services	4,000
		Sewer - 18%	10,445	Bank Service Charges	800
		Gas - 18%	10,445	Uniforms	3,000
		Irrigation - 6%	3,482	Office Supplies	4,000
<b>CDC Salary &amp; Benefits</b>	0	Admin - 65%	0	Postage	4,800
		Water - 10%	0	<b>Total</b>	<b>153,508</b>
		Sewer - 10%	0	<b>2020 General Services Allocation</b>	
		Gas - 10%	0	Administration	37% 56,798
		Irrigation - 5%	0	Public Work (Streets&Parks)	16% 24,561
<b>PW Director Salary &amp; Benefits</b>	71,224	Public Works - 40%	28,489	Public Safety	20% 30,702
		Water - 18%	12,820	Irrigation	2% 3,070
		Sewer - 18%	12,820	Sewer	5% 7,675
		Gas - 18%	12,820	Gas	10% 15,351
		Irrigation - 6%	4,273	Water	10% 15,351
<b>Foreman</b>	64,575	Public Works - 40%	25,830	<b>Total</b>	<b>100% 153,508</b>
		Water - 18%	11,624	<b>2020 Enterprise Salary &amp; Benefit Allocation</b>	
		Sewer - 18%	11,624	Admin	147,350
		Gas - 18%	11,624	Public Works	112,188
		Irrigation - 6%	3,875	Water	91,705
<b>MW I (3 FTE)</b>	144,670	Public Works - 40%	57,868	Sewer	91,705
		Water - 18%	26,041	Gas	91,705
		Sewer - 18%	26,041	Irrigation	34,127
		Gas - 18%	26,041	<b>Total</b>	<b>568,779</b>
		Irrigation - 6%	8,680		
<b>MW II</b>	0	Public Works - 40%	0	<b>2020 Public Safety Salary Allocation</b>	
		Water - 18%	0	Chief	106,725
		Sewer - 18%	0	Sergeant	81,598
		Gas - 28%	0	Officers (5 FTE)	313,154
		Irrigation - 6%	0	Resource Officers	81,089
<b>TOTALS:</b>	<b>568,779</b>		<b>568,779</b>		



## Town of Ignacio Debt Services

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All Water, Sewer, and Irrigation bonds are paid in full as of December 31, 2019.

- These notes totaled over \$834,600, and were due to mature in 2038.
- Early payment of these debts resulted in savings of approximately \$210,000 in future interest payments.
- The Town has been paying loan debt for more than 20 consecutive years, and celebrates this milestone and payment in full of all debt in all funds.
- The Town of Ignacio is DEBT FREE in 2020.





## Town of Ignacio Budget Footnotes

The budget has a column which is titled Notes and has numbers associated with notes that are listed in the enclosed table. These notes provide information on revenues and expenses for activity in any of the three (3) years covered by this budget.

<u>Note #</u>	<u>BUDGET NOTES</u>
1	The current year's (2019) gross total taxable assessed valuation is \$8,508,170 and 2020 mill levy is 4.179. The previous year's (2018) gross total taxable assessed valuation was \$8,432,480 and the 2019 mill levy was 3.977.
2	Town Sales Tax rate is 2%.
3	Town receives 3.55% of the 2% County-wide Sales Tax.
4	Grant Funding for two (2) full-time officer salaries, benefits and overtime hours.
5	Limited Impact Gaming Grant.
6	Snow removal compensation from CDOT and Library.
7	Trash billing and recycling billing revenue.
8	2019: Municipal Code Grant
9	Reimbursement from Ignacio School District for Resource Officer
10	All Impact Fees (\$14,219) are expended in 2019 and Impact Fees will be repealed.
11	Overtime calculated at 5% of Deputy Clerk's Salary.
12	CIRSA WC, Property & Causality Insurance for Town and Enterprise Funds
13	Contract Manager and other contract expenses.
14	IT for Town, Public Safety, Public Works and Enterprise funds
15	Town Hall Improvements (carpet).
16	2019: SOCO \$15,000, Axis and Comm. Conn. \$1000 each and Homesfund \$1808; 2020: SOCO \$15,000, Axis \$1000, Comm. Connections \$1200 and Homesfund \$1808
17	Cedar Street property acquisition (\$89,770).
18	CML, R9, SWCCOG, ED Alliance, Chamber, CMCA, Small Business Dues and Support.
19	2018: Transfer to ED Fund for reimbursement of Slaughterhouse Property purchase in 2016; 2020: Transfers (\$50,000 each) to Water and Sewer Funds for Fund Balance support.
20	2019: \$48,000 Municipal Code update, Contract Building Inspector; 2020: Contract Planner and Building Inspector/Code Enforcement Officer.



## Town of Ignacio Budget Footnotes

21	Census materials.
22	Colorado/International Code Council Membership
23	Salaries for 5 Full-time Officers with one position funded through HIDTA.
24	Two Resource Officer for Ignacio School District but second is estimated for half of the 2020 year.
25	Overtime is calculated at 10% of Officer only salaries.
26	2018: Axis \$7189 and Youth Services Contributions \$7800; 2019 and 2020: Axis \$7189 and Youth Services Contributions \$9800
27	RMS, CCNC, Coban, Wolfcom, Eforce, Lexipol and Colorado Association of Chiefs.
28	2018: Car camera.
29	New car purchase and car camera.
30	Overtime is calculated at 5% of salaries except Director who is exempt.
31	Tree trimming fund and Jetting/Roding services.
32	Trash hauling fees charged to the Town.
33	Street paving/patching, crack sealing, etc.
34	2018: Truck loan payoff
35	Impact Fees transferred for park improvements (\$4077) in 2019.
36	2019: EIAF grant funds for water infrastructure project; 2020:
37	2018: Transfer In from Gas Fund for Water Loan payoff and EIAF Grant match for water project; 2019: Transfer In from General Fund for Fund Balance support; Transfer in from Gas Fund for remaining matching grant funds for EIAF Grant; 2020: CI transfer in for Water Feasibility Study; Gas transfer in for water meter replacement.
38	Water Revenue Bond loan payment in full (\$225,870) with transfer in from the Gas Fund
39	Purchased water expense from SUUD with new water rates in October 2019.
40	Water infrastructure project and meter register replacement. Total project budget is \$444,500. 2020: \$42,000 water meter replacement
41	2018: Transfer In from Gas Fund for Fund Balance support; 2019: Transfer in from General Fund for Fund Balance support and transfer in from Gas Fund for Sewer Loan Debt payment in full.
42	Sewer Revenue Bond payment in full.
43	Wastewater treatment cost from SUUD with new rate structure in October 2019.





## Town of Ignacio Budget Footnotes

44	Natural gas purchased from SUUD.
45	Energy Outreach contributions for low income customer gas bill payment assistance.
46	2018: EIAF Grant funds and expenditures for gas pipeline replacement project.
47	2018: \$15,000 to Sewer Fund, \$135,000 to Water Fund for debt payment and infrastructure project; 2019: \$110,000 to Water Fund for infrastructure project. 2020: \$42,000 water meter replacement project.
48	Irrigation infrastructure project grant proceeds of \$48,750 (each) from Southwest Water Conservation District and from CWCB.
49	2018: Transfer in from Gas Fund (\$107,500) for debt payment in full and transfer in from CI Fund (\$40,000) for infrastructure project; 2019: Transfer in from CI Fund for infrastructure project.
50	Raw water irrigation charge from the BIA.
51	Water Revenue Bond payment in full with 33% paid for irrigation debt share. Loan balance (\$111,250) paid in full.
52	Irrigation infrastructure improvement project expenses. Project was over-budget.
53	DOLA Planning Grant and Expense for Campbell Park with 50/50 grant/match.
54	Sales Tax Revenue (1%) restricted for Capital Improvements. Collections began in 07/2018.
55	2018/2019: Transfer Out to Irrigation Fund for Infrastructure Improvement Project; 2020: Transfers out for water and sewer facility studies (\$25,000 each)
56	Becker/Goddard Intersection project expenses.
57	2019: Transfer Public Safety and Streets Impact Fees to General Fund. 2020: Transfer Parks Impact Fees in 2020.
58	DOLA DCI Plan Implementation grant funds for planning and entry signage.
59	2018: Transfer In from General Fund for reimbursement for the Slaughterhouse Property purchase in 2016.
60	2018/2019: DOLA Planning Grants for Branding; 2020: Rock Creek and Broadband Planning Projects.





## Town of Ignacio Glossary of Terms

**Accrual** – Under the accrual basis of accounting, revenues are accounted for when earned and expenses are recorded as incurred.

**Assessed Valuation** – The valuation set upon real estate and certain personal property by the La Plata County Assessor as a basis for levying property taxes.

**Asset** – Resources owned or held by the Town which have monetary value.

**Audit** – An annual accounting review of the Town’s financial operations by an independent party, as required by state law.

**Available (Undesignated) Fund Balance** – Funds remaining from the prior year that are available for appropriation and expenditure.

**Balanced Budget** – Refers to a balance between revenues and expenditures and may include the use of reserves to meet revenues needed to equal expenditures.

**Beginning Fund Balance** – Refers to funds remaining from previous years.

**Bond** – A debt instrument which has a specified amount and terms for repayment.

**Budget** – A financial plan for a specified year indicating all anticipated revenues and expenses for the budget period. The Town’s budget is based on a calendar year beginning January 1<sup>st</sup> and ending December 31<sup>st</sup>.

**Budget Calendar** – The schedule of key dates that the Town follows while preparing and adopting the annual budget.

**Business License Fee** – A fee collected for conducting business within the Town.

**Capital Improvement Fund** – Capital improvement funds are restricted governmental funds used for the acquisition of property and/or for construction of Town infrastructure.

**Capital Outlay** – Expenditures for acquisition of operating equipment, furnishings, machinery, vehicles, other assets, and major construction infrastructure expenditures.

**Charges for Services** – Charges are associated with the delivery of public services to customers and include utilities, notary services, etc.

**Cigarette Tax** – Colorado state tax on the sales of cigarettes collected and proportionally distributed to local government based on the sales and tax collected within the municipality.



## Town of Ignacio Glossary of Terms

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**Conservation Trust Revenue** – Revenue from Colorado lottery proceeds which is distributed directly to local governments based on population. Revenues are restricted to be used for acquiring and maintaining parks, recreation facilities and open space.

**Contingency** – A budgetary reserve that is not designated for a specific purpose. The contingency amount is set aside for emergencies or unforeseen expenditures.

**Debt Service** – Principal and interest payments on outstanding bonds and borrowed funds.

**Department** – The organization unit of government that is functionally unique to the delivery of services. The Town departments are: Administration, Public Safety, Public Works and Parks.

**Employee Benefits** – Benefits extended to a full-time Town employee, which include vacation, sick and holiday leave, health insurance and retirement contributions.

**Encumbrance** – The commitment of appropriated funds to purchase an item or service.

**Ending Fund Balance** – The remaining fund balance that results from the sum of the beginning fund balance and the net of the yearly total of revenues and expenditures.

**Enterprise Fund** – These are proprietary funds that are associated with Town services that are managed in a business sense and include water, sewer, natural gas and irrigation utility services. These funds have dedicated funding and assigned expenditures unique to each enterprise, and maintain a sufficient fund balance to adequately maintain and operate the enterprise. These funds are independent from the Town General Fund.

**Expense** – Charges incurred for operations, maintenance, interest or other charges.

**Federal Mineral Lease Revenue** – Revenues from the leases of federal lands for mineral extraction, which is collected by the State and distributed using a defined formula. Annual revenue varies due to market and industry activity and variables.

**Fire & Police Pension Association (FPPA)** – A statewide retirement program providing defined benefit plan coverage for Town police officers.

**Fiscal Year** – A 12-month period designated as the operating year for accounting and budgetary purposes. The Town's fiscal year is January 1 to December 31.

**Full Time Equivalent Positions (FTE)** – Full-time employees work 2,080 hours per year and a full-time position is denoted as one (1) FTE. Part-time employees can be converted into the decimal equivalent, and a part-time employee working 20 hours per week would be a 0.5 FTE.



## Town of Ignacio Glossary of Terms

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**Fund** – A fiscal entity with revenues and expenses that are segregated for the purpose of carrying out a specific purpose or activity based on legal or administrative restrictions.

**General Fund** – This fund is the Town’s primary operating fund and is used to account for revenues and expenditures associated with local government services and operations.

**Grants** – Contributions and cash from another government, private or non-profit entity. They are generally restricted to be used for a specific purpose or activity.

**Highway Users Tax (HUTF)** – A Colorado state tax collected from gasoline sales and disbursed to local governments for use on streets and roads.

**Infrastructure** – The physical assets of the Town including streets, water, sewer and natural gas piping and equipment, public buildings and parks.

**Interest Income** – Income earned on cash and investments held in interest bearing accounts.

**Intergovernmental Agreement (IGA)** – Agreements between governmental entities as authorized by state law.

**Intergovernmental Revenue** – Funds received from federal, state and other local governmental sources in the form of grants, shared revenues and payments in lieu of taxes.

**International City/County Management Association-Retirement Corporation (ICMA-RC)** – A national association providing retirement plans and related services to Town employees.

**Liquor License** – A license approved by the state and local government authorizing the sale of alcoholic beverages, subject to imposed regulations.

**Long Term Debt** – Debt with a maturity of more than five (5) years after the date of issuance.

**Mill Levy** – The property tax rate established by the Town in accordance with statutory and constitutional restrictions.

**Net Assets** – Total of all assets minus all liabilities.

**Operating Expenses** – The cost for personnel, benefits, supplies, equipment and other related expenses required for the delivery of services.

**Property Tax** – Property tax received by the Town is the sum of property taxes within the incorporated boundaries. Property tax is calculated using the Town mill levy multiplied by the assessed property valuations as determined by the La Plata County Assessor’s office.



## Town of Ignacio Glossary of Terms

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**Reserve** – An account used to set aside revenues that are not required for expenditures or to earmark revenues for a specific future purpose.

**Revenue** – Income the Town receives from taxes, grants, collection of fees and fines, utility payments and other miscellaneous sources.

**Specific Ownership Tax** – Taxes collected from motor vehicle registrations in La Plata county and paid to the Town based on a proportion of county property tax levied in the prior year.

**Severance Tax** – A Colorado tax imposed on the removal of nonrenewable resources such as crude oil and coalbed methane. The State collects and distributes this tax using a defined formula and annual revenue varies due to market and industry activity and variables.

**TABOR** – The Taxpayer’s Bill Of Rights is a constitutional amendment passed in 1992, which restricts revenues for all levels of government (i.e. state, county, local governments, special and school districts).

**Transfers** – The movement of money between funds necessary to reimburse costs or provide financial support.

**RESOLUTION NO. 09-2019**

**A RESOLUTION TO SET MILL LEVIES NECESSARY TO DETERMINE  
PROPERTY TAX REQUIRED TO HELP DEFRAY THE COSTS OF  
GOVERNMENT FOR THE TOWN OF IGNACIO, COLORADO,  
FOR THE 2020 BUDGET YEAR**

WHEREAS, the Ignacio Town Board of Trustees will adopt the annual budget in accordance with the Local Government Budget Law, on December 16, 2019 and;

WHEREAS, the 2020 valuation for assessment for the Town of Ignacio as certified by the La Plata County Assessor is \$8,472,060.

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of the Town of Ignacio, Colorado:

Section 1. For the purpose of meeting general operating expenses of the Town of Ignacio during the 2020 budget year, there is hereby levied a tax of 4.197 mills upon each dollar of the total assessed valuation for all taxable property within the Town for the year 2020.


Section 2. The Budget Officer is hereby authorized and directed to certify the mill levies for the Town of Ignacio, and this Resolution forwarded to the La Plata County Assessor/Treasurer up approval by the Ignacio Board of Trustees.

ADOPTED, this 12th day of December 2019.

TOWN OF IGNACIO, COLORADO

  
\_\_\_\_\_  
Stella Cox, Mayor

ATTEST:

  
\_\_\_\_\_  
Tuggy Dunton, Town Clerk

**CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments**

TO: County Commissioners<sup>1</sup> of La Plata County, Colorado.

On behalf of the Town of Ignacio,  
 (taxing entity)<sup>A</sup>  
 the Town Board,  
 (governing body)<sup>B</sup>  
 of the Town of Ignacio,  
 (local government)<sup>C</sup>

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 8,472,060 assessed valuation of: (GROSS<sup>D</sup> assessed valuation, Line 2 of the Certification of Valuation Form DLG 57<sup>E</sup>)

Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area<sup>F</sup> 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: \$ 8,472,060 (NET<sup>G</sup> 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: 12/12/2019 for budget/fiscal year 2020  
 (no later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY <sup>2</sup>	REVENUE <sup>2</sup>
1. General Operating Expenses <sup>H</sup>	<u>4.197</u> mills	\$ <u>35,557</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction <sup>I</sup>	< > mills	\$ < >
<b>SUBTOTAL FOR GENERAL OPERATING:</b>	<b>4.197</b> mills	<b>\$ 35,557</b>
3. General Obligation Bonds and Interest <sup>J</sup>	_____ mills	\$ _____
4. Contractual Obligations <sup>K</sup>	_____ mills	\$ _____
5. Capital Expenditures <sup>L</sup>	_____ mills	\$ _____
6. Refunds/Abatements <sup>M</sup>	_____ mills	\$ _____
7. Other <sup>N</sup> (specify): _____	_____ mills	\$ _____
_____	_____ mills	\$ _____
<b>TOTAL:</b> [ Sum of General Operating Subtotal and Lines 3 to 7 ]	<b>4.197</b> mills	<b>\$ 35,557</b>

Contact person: (print) Mark Garcia Daytime phone: (970) 563-9494  
 Signed:  Title: Interim Town Manager

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.

<sup>1</sup> 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.  
<sup>2</sup> 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).



**RESOLUTION NO. 10-2019**

**A RESOLUTION SUMMARIZING BUDGETED REVENUES AND EXPENDITURES FOR ALL FUNDS AND ADOPTING A BUDGET FOR THE TOWN OF IGNACIO, COLORADO, FOR THE 2020 CALENDAR YEAR.**

WHEREAS, the Ignacio Board of Trustees and Town staff have worked to prepare and submit the proposed budget of said governing body at the proper time, and;

WHEREAS, the prepared a proposed budget and published notice of a public hearing to review the proposed 2020 Town of Ignacio budget, and;

WHEREAS, upon due and proper notice, the draft budget was presented during the published public hearing on October 14, 2019, and subject budget was available for public review at Town Hall during business hours, and;

WHEREAS, noticed work sessions with the Board of Trustees were completed to refine the budget and adjust revenues and expenditures in accordance with department and capital improvement needs, and;

WHEREAS, a final budget has been reviewed by the Board of Trustees and is now ready for adoption, and details estimated revenues and expenditures for all funds for the 2020 calendar year.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE TOWN OF IGNACIO:

Section 1. Estimated expenditures for each fund are as follows:

General Fund	\$ 1,874,222
Impact Fees Fund	\$ 4,077
Capital Improvement Fund	\$ 200,000
Conservation Trust Fund	\$ 40,000
Economic Development Fund	\$ 100,000
Water Fund	\$ 444,331
Gas Fund	\$ 285,256
Sewer Fund	\$ 582,944
Irrigation Fund	\$ 49,697
<b>Total</b>	<b>\$ 3,580,527</b>

Section 2. Estimated revenues and beginning fund balances for each fund are as follows:

General Fund:

From sources other than General Property Tax	\$ 1,998,992
General Property Tax	\$ 35,558
<u>Estimated Beginning Balance</u>	<u>\$ 936,686</u>
<b>Total</b>	<b>\$ 2,971,236</b>


<b>Impact Fees Fund:</b>	
Impact Fees Income	\$ 0
<u>Estimated Beginning Balance</u>	<u>\$ 4077</u>
Total	\$ 4077
<b>Capital Improvement Fund:</b>	
CIP Income	\$ 165,000
<u>Estimated Beginning Balance</u>	<u>\$ 182,138</u>
Total	\$ 347,138
<b>Conservation Trust Fund:</b>	
Lottery Income	\$ 20,000
<u>Estimated Beginning Balance</u>	<u>\$ 54,631</u>
Total	\$ 74,631
<b>Economic Development Fund:</b>	
DOLA Grant	\$ 50,010
<u>Estimated Beginning Balance</u>	<u>\$ 105,268</u>
Total	\$ 155,278
<b>Water Fund:</b>	
Penalties	\$ 10,000
Transfer In	\$ 67,000
Metered Sales	\$ 340,000
Ready to serve fees	\$ 8,000
Reconnect fees	\$ 2,500
Tap Fees	\$ 7,600
<u>Estimated Beginning Balance</u>	<u>\$ 69,377</u>
Total	\$ 504,477
<b>Gas Fund:</b>	
Gas sales residential	\$ 150,000
Gas sales commercial	\$ 100,000
Gas stand-by fee	\$ 3,500
Gas taxes	\$ 10,000
<u>Estimated Beginning Balance</u>	<u>\$ 102,141</u>
Total	\$ 365,641
<b>Sewer Fund:</b>	
Tap Fees	\$ 2,500
Sewage Collection	\$ 550,000
Transfers In	\$ 25,000
<u>Estimated Beginning Balance</u>	<u>\$ 28,335</u>
Total	\$ 605,835
<b>Irrigation Fund:</b>	
Unmetered water	\$ 50,000
Tap Fees	\$ 500
<u>Estimated Beginning Balance</u>	<u>\$ 5,690</u>
Total	\$ 56,190

Section 3. The budget as herein above summarized by fund, is hereby approved and adopted as the budget of the Town of Ignacio for the 2020 calendar year.

Section 4. The budget hereby approved and adopted shall be signed by Mayor Stella Cox and made a part of the public records of the Town.

ADOPTED, this 16<sup>th</sup> day of December, 2019.

TOWN OF IGNACIO, COLORADO

  
\_\_\_\_\_  
Stella Cox, Mayor  
on behalf of Stella Cox

ATTEST:

  
\_\_\_\_\_  
Tuggy Dunton, Town Clerk



## ORDINANCE NO. 341

**AN ORDINANCE APPROPRIATING ADDITIONAL SUMS OF MONEY TO THE VARIOUS FUNDS AND SPENDING AGENCIES, IN THE AMOUNTS AND FOR THE PURPOSES AS SET FORTH BELOW, FOR THE TOWN OF IGNACIO, COLORADO FOR THE 2020 BUDGET YEAR.**

WHEREAS, the Board of Trustees has made provisions for revenues in an amount equal to or greater than the total proposed expenditures as set forth in the 2020 budget, and;

WHEREAS, in order to ensure the essential operations of the Town and as required by law, the necessary revenues are appropriated into the budget as described below.

NOW THEREFORE BE IT RESOLVED by the Board of Trustees of the Town of Ignacio Colorado;

Section 1. The following sums are hereby appropriated from the revenues of respective funds for the expenditures and purposes detailed in the 2020 Town of Ignacio Budget.

**GENERAL FUND:**

Current operating expenses	\$1,874,222
<u>Transfers</u>	<u>\$ 0</u>
Total	\$1,874,222

**IMPACT FEES FUND:**

Current expenses	\$ 4,077
<u>Transfers</u>	<u>\$ 0</u>
Total	\$ 4,077

**CAPITAL IMPROVEMENT FUND:**

Capital Projects	\$ 150,000
<u>Transfers Out</u>	<u>\$ 50,000</u>
Total	\$ 200,000

**CONSERVATION TRUST FUND:**

Operating expenses	\$ 40,000
<u>Transfers</u>	<u>\$ 0</u>
Total	\$ 40,000

**ECONOMIC DEVELOPMENT FUND:**

Operating expenses	\$ 100,000
<u>Transfers</u>	<u>\$ 0</u>
Total	\$ 100,000

## WATER FUND:

Current Operating expenses	\$ 360,331
Capital Projects	\$ 84,000
Transfers	\$ 0
<b>Total</b>	<b>\$ 444,331</b>

## GAS FUND:

Current Operating expenses	\$ 243,256
Capital Projects	\$ 0
Transfers Out	\$ 42,000
<b>Total</b>	<b>\$ 285,256</b>

## SEWER FUND:

Current operating expenses	\$ 582,944
Transfers	\$ 0
<b>Total</b>	<b>\$ 582,944</b>

## IRRIGATION FUND:

Current operating expenses	\$ 49,697
Capital Projects	\$ 0
Transfers	\$ 0
<b>Total</b>	<b>\$ 49,697</b>

ADOPTED, this 16<sup>th</sup> day of December, 2019.

TOWN OF IGNACIO, COLORADO

  
Stella Cox, Mayor

*on behalf of Stella Cox*

ATTEST:



Tuggy Dunton, Town Clerk



## Town of Ignacio Certification of Approved Budget

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I, Tuggy Dunton, Town Clerk/Treasurer, certify that the attached document is a true and accurate copy of the adopted 2020 budget for the Town of Ignacio.

*Tuggy Dunton*

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**Tuggy Dunton**  
Town Clerk/Treasurer

*01/28/2020*

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**Date**

