



Town of Ignacio

ANNUAL BUDGET

Fiscal Year Ending December 31, 2021

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

Town of Ignacio

540 Goddard Avenue, PO Box 459, Ignacio, CO 81137

Phone: 970-563-9494

Fax: 970-563-9498

info@townofignacio.com

www.townofignacio.com

Town Manager

Mark Garcia

mgarcia@townofignacio.com

Chief of Police

Kirk Phillips

kphillips@townofignacio.com

Town Clerk/Treasurer

Tuggy Dunton

tdunton@townofignacio.com

Public Works Director

Shane Roukema

sroukema@townofignacio.com

Finance Coordinator

Dee Wesner

dwesner@townofignacio.com



Town of Ignacio

2021 Budget Message

INTRODUCTION

The Town of Ignacio budget provides financial information for a 3-year period and finances that are separated into nine (9) funds, which are separated into two (2) groups associated with Government services and Enterprise services. Specifically, the budget details:

1. The 2019 actual revenues, expenses, and fund balances documented from the 2019 audited financial statements, which were completed in September of 2019.
2. The 2020 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 2020.
3. The 2021 budget with anticipated revenues, planned expenditures and estimated fund balances.

The 2019 actuals and the 2020 estimated financials illustrate sound fiscal health for the Town government funds. Sales tax collections continue to increase yearly and both the 2019 and 2020 budgets projected conservative sales tax growth, which was exceeded in both years. Similarly, expenses have been within budget for administration and other departments. The water and sewer enterprise funds however show signs of weakness, which is due to treatment expenses from the Southern Ute Utility Division (SUUD). The SUUD costs and associated rates are the highest in the region. The Town Board has consciously decided to keep rates as low as possible in these funds in order to assist Town customers, and the General Fund has also been tapped to cover some of these Enterprise expenses.

The 2021 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 2021 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 2020 with an estimated year-end total of \$1,411,129. This number is up from \$1,222,024 collected in 2019. This represents a 15.47% increase for the year. The Town Board continues to conservatively project sales tax revenue and the 2021 sales tax



Town of Ignacio 2021 Budget Message

projections total \$1,210,000, which are higher than budgeted in 2020 (\$1,150,000), but still less than what is anticipate to be collected in 2020.

The Town is seeking grant funding again in 2021, which will be used for Public Safety expenses and capital improvement projects for parks and infrastructure. Grant funding will be utilized for one FTE police officer working on specific projects. The capital improvement projects will utilize the Conservation Trust and Capital Improvement Funds for grant management and match contributions needed for Ben Nighthorse Park and broadband implementation.

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.

Funds will be received from ISD and CDOT for the Becker/Goddard Signal Project. The Capital Improvement Fund will be the fund receiving these funds and expensing all project costs.

A 1.0% sales tax is collected for sales within the Town, and these funds are received and restricted to Town Board approved capital expenditures. These funds are denoted in the Capital Improvement Fund revenues.

In previous year's budgets, the Town identified Enterprise Fund Allocations as revenue. The Town will no longer denote these allocations as revenue based on the recommendation of the Town auditor. The total Governmental Fund revenue projection for 2021 is \$1,647,512, and the estimated beginning fund balance is \$1,274,400.

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 for water and sewer services, and new rates were incorporated in 2020. These new rate structures are based on water usage, which is used for determining both water and sewer rates.

The Town has been experiencing higher than normal water loss which has an adverse effect on the new rates. The Town has prioritized the installation of new water meters in order to determine whether or not old meters are the source of water loss. Customers have responded to the new rate structure and water usage has declined in 2020. The result of these changes in



Town of Ignacio 2021 Budget Message

2020 is that the Water Fund is functioning in the positive territory, but does not have a significant reserve fund balance.

The Sewer Fund functioned in the red, and required funding from the General Fund to finish the year at zero with no fund balance. SUUD has increased water and sewer rates in 2021. These increases are usually passed onto customers, but the Town did not increase base charge rates in either of these funds.

The Gas and Irrigation Funds reflect steady revenues in 2020, and similar revenues are expected in 2021. Both of these funds maintain satisfactory fund balances. The Town Board is sensitive to utility rate pressure put on customers, and strives to keep rates as low as possible. The Town also understands that the Enterprise Funds need to function in a business manner and without incurring extensive losses. Monitoring of water and sewer usage and associated revenues will be a priority in 2021.

The total Enterprise Fund revenue projection for 2021 is \$1,199,930, and the total estimated beginning fund balance is \$99,044.

EXPENDITURES

The 2021 administrative General Fund expenses are primarily for staff salaries and benefits, plus associated operational costs in the Administrative, Public Safety and Public Works Departments. These expenses total \$1,641,167, which is higher than the \$1,597,957 expended in 2020. Property casualty, worker's compensation and health insurance costs will increase in 2021, and the Town Board authorized a 5.0% merit salary increase for eligible staff in 2021.

The major capital improvement project for 2021 is the installation of a new signal at the Goddard/Becker intersection, which will also utilize funds from Ignacio School District (ISD) and Colorado Department of Transportation (CDOT). This project was budgeted in 2020, but delays are pushing it into 2021.

Park improvements anticipated at Ben Nighthorse Campbell Park and the associated expenses have been allocated in the Conservation Trust Fund.

The Water Fund had a 2020 expense associated with the water meter replacement project, which totaled approximately \$105,000.



Town of Ignacio 2021 Budget Message

2020 planning projects for housing and broadband are expensed from the Economic Development Fund.

The total Governmental Fund expenditures for 2021 are estimated to be \$1,641,647, and the estimated ending fund balance is \$1,280,745.

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. No major infrastructure utility projects are planned for 2021, however funds are allocated for engineering studies on water and sewer treatment facilities or alternative services.

All Enterprise Funds are and remain debt free. A broadband plan is due to be completed in early 2021, and will detail options for extending fiber to the premises within Ignacio. Funds totaling \$100,000 have been allocated in the Capital Improvement Fund for potential broadband infrastructure improvements, which, if pursued, will likely result in a multi-year project with grant funding from multiple grant initiatives and programs.

All year-ending Enterprise Fund balances are estimated to be positive, however fund balance totals are low and will remain low until treatment fees are addressed with SUUD. Again, the Town Board is very sensitive to rate pressure imposed on utility customers and will monitor rates and fund financials closely in 2021. The total Enterprise Fund expenditures for 2021 are \$1,151,218, and the estimated total ending fund balance is \$147,756.

SUMMARY

The Town of Ignacio continues to be fiscally conservative in revenue projections and the stronger than estimated sales tax revenues have resulted in 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 2021.



Town of Ignacio 2021 Budget Message

Summarized below are the anticipated revenues and expenditures, and the beginning and ending fund balances for 2021:

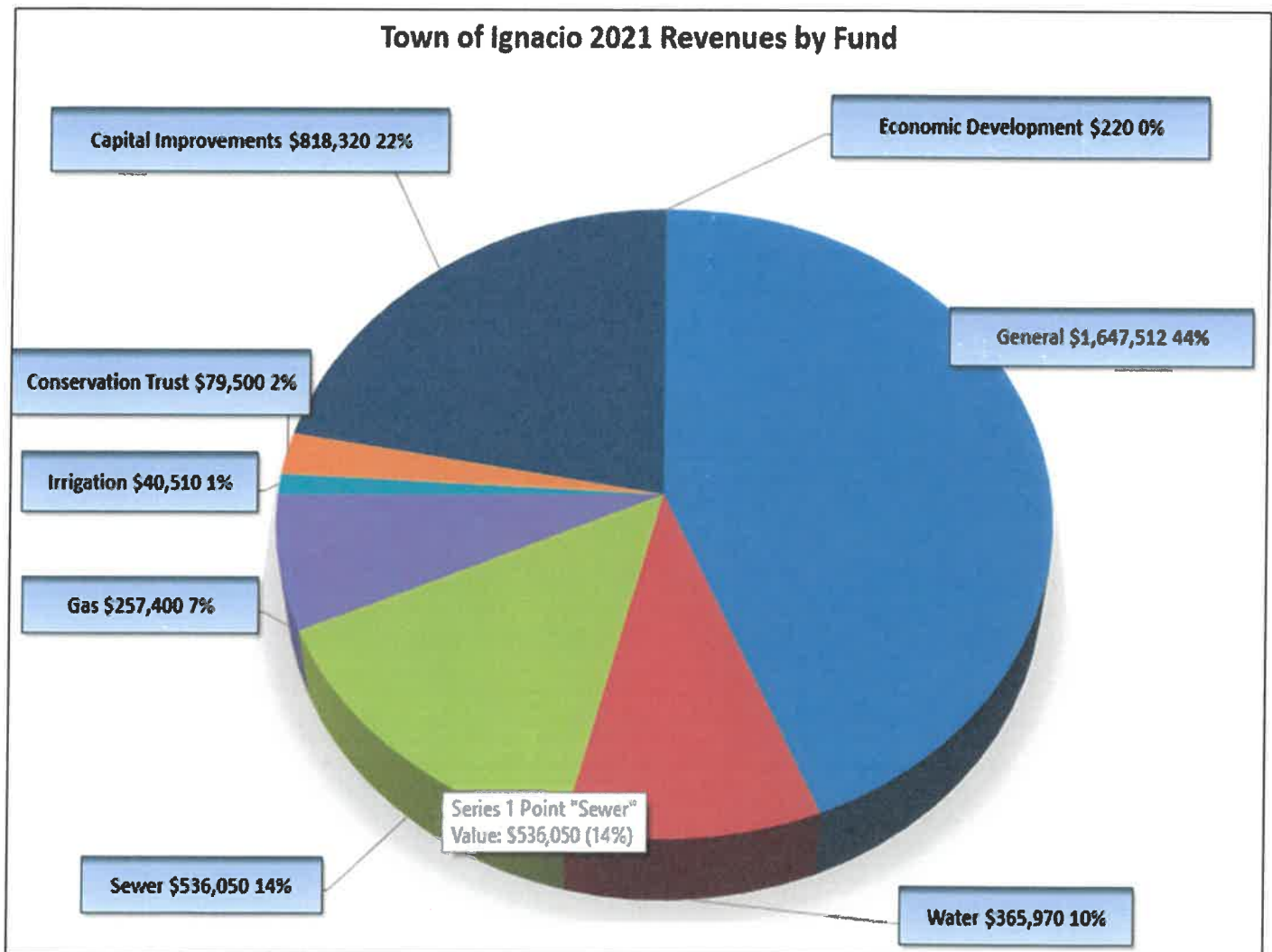
Fund	Estimated Beginning Fund Balance	Revenues	Expenses	Estimated Ending Fund Balance
General Fund	1,274,400	1,647,512	1,641,167	1,280,745
Capital Improvement	316,202	818,320	925,000	209,522
Conservation Trust	69,162	79,500	120,000	28,662
Economic Development	60,663	220	0	60,883
Total Governmental Funds	1,720,427	2,545,552	2,686,167	1,579,811
Water	14,727	365,970	314,457	66,240
Sewer	0	536,050	536,034	16
Gas	73,955	257,400	255,382	75,973
Irrigation	10,362	40,510	45,345	5,527
Total Enterprise Funds	205,543	1,199,930	1,151,218	147,756
Total All Funds	1,819,470	3,745,482	3,837,386	1,727,567

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 2021 Revenues by Fund

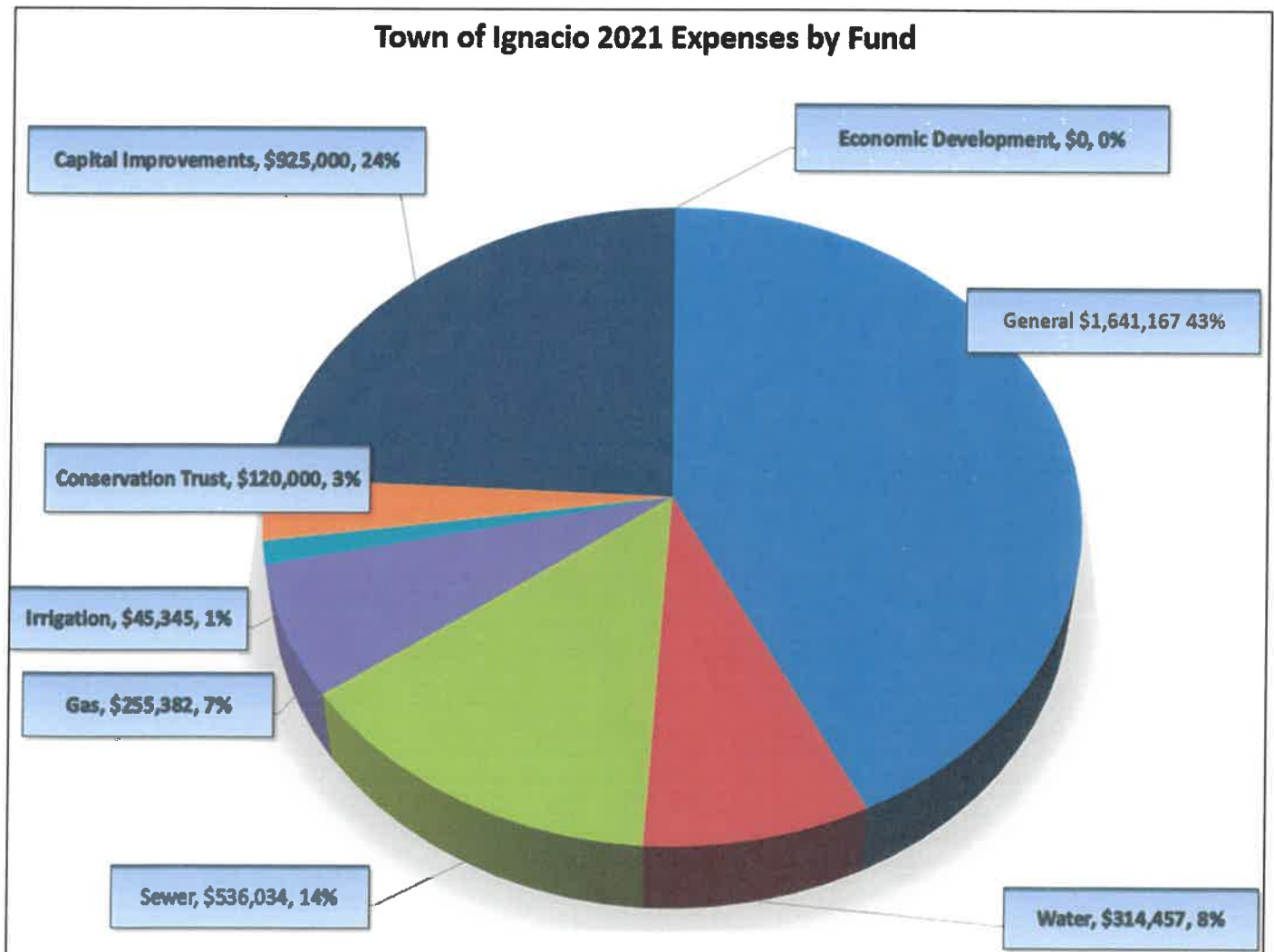
General	\$1,647,512
Water	\$365,970
Sewer	\$536,050
Gas	\$257,400
Irrigation	\$40,510
Conservation Trust	\$79,500
Capital Improvements	\$818,320
Economic Development	\$220
TOTAL:	\$3,745,482





Town of Ignacio 2021 Expenses by Fund

General	\$1,641,167
Water	\$314,457
Sewer	\$536,034
Gas	\$255,382
Irrigation	\$45,345
Conservation Trust	\$120,000
Capital Improvements	\$925,000
Economic Development	\$0
TOTAL:	\$3,837,386





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 2021 property tax mill levy is 4.305 mills, and will generate \$37,179 in property tax based on an \$8,636,460 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 \$1,210,000 in 2021.

2021 Budget Summary

Beginning Estimated Fund Balance - \$1,274,400

Total General Fund Revenues & Transfers In - \$1,647,512

Total General Fund Expenses & Transfers Out - \$1,641,167

Ending Estimated Fund Balance - \$1,280,745

GENERAL FUND REVENUES

		2019 Actual	2020 Budget	2020 Estimates	2021 Budget	Notes
Fund #100						
GENERAL GOVERNMENT REVENUES						
Taxes / Unrestricted County-State:						
100.331100	Property Tax	33,192	35,558	34,950	37,179	1
100.331120	Tribe Pmt in Lieu of Taxes	416	-	450	450	1
100.331200	Specific Ownership Tax	3,584	3,000	3,513	3,000	1
100.331310	Town Sales Tax	347,871	330,000	434,440	360,000	2
100.331330	County Sales Tax	874,153	820,000	976,689	850,000	3
100.331420	Cigarette Tax	1,692	1,800	1,457	1,800	
100.331510	CO HUTF Highway Users	31,576	25,478	23,222	22,857	
100.331520	LP Co Motor Vehicle License	3,946	3,000	4,721	5,000	
100.331530	LP County Road & Bridge	2,964	3,000	3,000	3,000	
100.331810	Severance Tax	21,911	12,000	19,865	12,000	
100.331820	Franchise Tax	1,182	500	450	500	
100.331830	Co Fed Mineral Dist. Tax	7,045	10,000	8,010	10,000	
Total Taxes/Unrestricted County-State:		1,329,534	1,244,336	1,510,767	1,305,786	
Licenses & Permits:						
100.332100	Business License Fee	2,400	2,200	2,283	2,200	
100.332110	Liquor License Fee	1,870	1,700	2,893	2,500	
100.332210	Building Permit Fee	4,210	3,000	6,110	4,000	
100.332250	Vendor Permit Fee	195	200	75	200	
100.332260	Animal License Fee	780	300	525	300	
100.332270	Business Service License	2,805	2,250	2,650	2,250	
100.332275	Excavation Permit Fee		50	30	50	
100.332275	Other Permit Fee		100	-	100	
Total Licenses and Permits:		12,260	9,800	14,565	11,600	
Grants / Restricted Funds:						
100.333158	HIDTA	90,336	93,000	92,030	100,440	4
100.333159	HIDTA - OT Hrs			-		
100.333400	LGGF Gaming Grant	126,880	138,455	138,455	46,016	5
100.333405	DS (Drug & Seizure) Monies	4,163	5,000	-	5,000	
100.333530	Snow Removal	1,875	2,000	-	2,000	6
100.333590	DOLA Coronavirus Relief Fund			60,053		
Total Grants / Restricted Funds:		223,255	238,455	290,538	153,456	
Fines / Fees:						
100.334110	Court Costs/Fines/Citations	921	1,000	690	1,000	
100.334130	Plan / Zone Fees	2,175	1,500	-	1,500	
100.334140	Reproduction Fees	75	20	85	20	
100.334150	Other Legal Service	(10)		-		
100.334160	NSF Fees	275	100	315	100	
100.334170	Notary Public Fees	35	100	15	100	
100.334240	VIN Inspections	130	150	10	150	
100.334400	Residential Trash	38,796	40,000	39,836	40,000	7
100.334401	Recycling	2,274	2,400	2,580	2,400	7
Total for Fines / Fees:		44,672	45,270	43,531	45,270	
Other Income:						
100.336030	BP Dividends	-	-	-	-	
100.336040	Equipment Sales	3,450	3,000	-	-	
100.336050	Misc. Income	5,580	12,000	84	100	8

GENERAL FUND REVENUES

		2019 Actual	2020 Budget	2020 Estimates	2021 Budget	Notes
Fund #100						
100.336060	Police Department Reimbursemer	12,384	10,000	3,359	4,000	
100.336061	Resource Officers - School Dist	30,000	120,000	63,000	126,000	9
100.336100	Interest Income			309	1,200	
100.336300	Building Space Rental	830	1,000	50	100	
100.336500	Enterprise Salary & Benefit Alloc	293,050	309,242			
100.336501	Enterprise General Services Alloc	42,909	41,447			
	Total Other Income:	388,202	496,689	66,802	131,400	
In House Transfers:						
100.339100	Transfers In	14,219			-	10
	Total In House Transfers In:	14,219	-	-	-	
	General Fund Total Operating Revenues & Transfers	2,012,142	2,034,550	1,926,203	1,647,512	



Town of Ignacio Government & Administration

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 Board funding is designated in the Legislative section of the Administrative Budget.

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 the 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, payroll, accounts payable, and utility billing, and human resource responsibilities.

Finance Coordinator

The Town Finance Coordinator provides services associated with fund management, 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

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 - \$365,621

GENERAL FUND - ADMINISTRATION EXPENSES

		2019 Actual	2020 Budget	2020 Estimates	2021 Budget	Notes
Fund #100						
Administration Expenses						
Legislative:						
100.411000.1150	Town Board Salaries	7,200	7,200	7,200	7,200	
100.411000.2200	FICA	446	446	446	446	
100.411000.2250	Medicare	105	104	104	104	
100.411000.2500	Unemployment Insurance	22	22	22	22	
100.411000.5800	Travel, Training, Meetings	(231)	3,000	10,000	3,000	
100.411000.5810	Hosting Joint Meetings	1,591	1,500	-	1,500	
	Total Legislative:	9,133	12,272	17,772	12,272	
Judicial:						
100.412000.3200	Professional Service - Judge	750	3,000	850	3,000	
100.412000.5800	Travel, Training, Meetings	190	1,000	-	1,000	
	Total Judicial:	940	4,000	850	4,000	
Elections:						
100.414000.1105	Election Judges	-	1,000	1,000	-	
100.414000.4600	Election Supplies	76	1,000	185	-	
	Total Elections:	76	2,000	1,185	-	
Administration Salaries & Benefits:						
100.415000.1100	Salaries Manager	-	83,200	-	83,200	
100.415000.1101	Salaries Clerk/Treasurer	53,772	57,325	57,325	60,195	
100.415000.1102	Salaries Deputy Clerk/Treasurer	41,300	37,856	36,668	39,749	
100.415000.1103	Salaries Admin Assist/Fin Coord	44,976	51,376	41,605	83,000	
100.415000.1200	Overtime	-	1,893	116	1,987	11
100.415000.2100	Health Insurance	14,847	21,012	16,322	15,292	
100.415000.2101	Life Insurance	77	101	67	67	
100.415000.2102	Dental Insurance	1,145	1,008	505	504	
100.415000.2103	Vision Insurance	170	384	72	72	
100.415000.2104	Aflac	154	1,608	3,733	3,924	
100.415000.2200	FICA	8,233	14,362	9,200	16,624	
100.415000.2250	Medicare	1,925	3,359	2,000	3,888	
100.415000.2300	Retirement	5,256	8,919	4,802	9,157	
100.415000.2500	Unemployment Insurance	418	689	420	430	
100.415000.2502	Enterprise Salary / Benefit Alloc.			(122,618)	(165,036)	
	Total Administration Salaries & Benefits:	172,274	283,092	50,217	153,054	
Administration Operating:						
100.416000.2600	Workers Compensation Ins.	31,758	37,604	42,252	38,974	12
100.416000.2700	Insurance / PC	27,605	29,130	30,831	34,414	12
100.416000.3000	Contract Work	113,361	10,000	113,000	10,000	13
100.416000.3201	Legal Service - Attorney	4,459	10,000	14,500	10,000	
100.416000.3203	Prof. Service - Audit	14,250	14,250	15,800	14,250	
100.416000.4110	Utilities - Water	2,952	2,700	3,219	3,300	
100.416000.4120	Utilities - Sewer	3,145	3,500	1,485	2,500	
100.416000.4130	Utilities - Electric	4,118	8,000	8,121	8,200	
100.416000.4150	Utilities - Gas	2,920	3,000	1,987	2,200	
100.416000.4160	Telephone	3,440	2,000	3,580	5,912	
100.416000.4162	Cell Phone - AT&T	6,897	5,500	7,069	7,100	
100.416000.4164	IT Services & Maintenance	10,973	12,000	12,769	11,769	14

GENERAL FUND - ADMINISTRATION EXPENSES

		2019 Actual	2020 Budget	2020 Estimates	2021 Budget	Notes
Fund #100						
100.416000.4165	Internet Line	2,886	3,000	2,091	2,315	
100.416000.4166	IT Equipment & Supplies	9,638	5,000	-	1,000	14
100.416000.4191	Recording Fees	296	500	116	200	
100.416000.4304	Building R & M	225	2,500	18,212	2,500	15
100.416000.4444	Intergovernmental Payments	18,808	19,008	19,008	23,008	16
100.416000.4950	Misc. Expense	90,361	-	3,982	1,200	17
100.416000.4951	Community Christmas	-	200	-	200	
100.416000.4952	Community Support	2,910	1,000	1,569	1,500	
100.416000.5400	Advertising / Public Notices	465	2,000	1,416	2,500	
100.416000.5420	Cleaning Service	3,591	3,315	3,399	3,500	
100.416000.5430	Office Equipment L & M	1,724	1,452	2,334	1,452	
100.416000.5440	Publication Legal Notice	1,127	500	-	-	
100.416000.5500	Printing Services	4,600	4,000	3,908	4,000	
100.416000.5550	Bank Service Charges	1,289	800	1,300	800	
100.416000.5600	Office Supplies	3,035	4,000	4,358	4,000	
100.416000.5650	Operating Supplies	3,110	4,000	-	4,000	
100.416000.5800	Travel, Training, Meetings	2,348	3,000	924	3,000	
100.416000.5820	Special Events	200	1,000	-	1,000	
100.416000.6150	Postage	3,772	4,800	3,826	4,500	
100.416000.6260	Gas, Oil, Etc.	1,261	1,500	896	1,500	
100.416000.6450	Membership Fees / Subscriptions	7,293	8,000	8,997	8,250	18
100.416000.6453	FSA	-	-	-	-	
100.416000.6455	Enterprise General Service Alloc.			(35,642)	(43,999)	
100.416000.9140	Transfer Out	100,000	-	110,000		19
	Total Administration Operating:	484,816	207,259	405,306	175,045	
	Community Development:					
100.419000.1104	Building Inspect/Code Enforcem	-	15,000	4,791		20
100.419000.1200	Overtime	-	-	-		
100.419000.2100	Health Insurance	-	-			
100.419000.2101	Life Insurance	-	-			
100.419000.2102	Dental Insurance	-	-			
100.419000.2103	Vision Insurance	-	-			
100.419000.2104	Aflac	-	-			
100.419000.2200	FICA	70	930	297		
100.419000.2250	Medicare	16	218	69		
100.419000.2300	Retirement		-			
100.419000.2500	Unemployment Insurance	3	45	14		
100.419000.2501	Prof. Services Planning Services	44,814	20,000	9,780	20,000	20
100.419000.3205	Prof. Services BldgInsp/CodeEnf	1,122	-	-	-	
100.419000.5650	Operating Supplies	48	500	-	500	21
100.419000.5800	Travel, Training, Meetings	450	500	364	500	
100.419000.6450	Membership Fees/Subscriptions		250	-	250	22
	Total Community Development:	46,523	37,443	15,316	21,250	
	Total Administration Expenses:	713,762	546,066	490,647	365,621	



Town of Ignacio Public Safety

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 - \$1,005,008

GENERAL FUND - PUBLIC SAFETY EXPENSES

		2019 Actual	2020 Budget	2020 Estimates	2021 Budget	Notes
Fund #100						
Public Safety Salaries & Benefits:						
100.420000.1106	Salaries Chief	115,760	106,725	108,008	112,070	
100.420000.1107	Salaries Sergeant	83,358	81,598	82,305	85,675	
100.420000.1108	Salaries Officers	288,195	313,154	317,882	337,750	23
100.420000.1110	School Resource Officer	49,137	81,089	63,000	103,215	24
100.420000.1180	P/T Clerk	2,082	2,000	1,995	2,000	
100.420000.1200	Overtime	46,633	39,475	35,285	52,664	25
100.420000.2100	Health Insurance	49,124	80,076	57,107	81,600	
100.420000.2101	Life Insurance	219	286	240	269	
100.420000.2102	Dental Insurance	4,953	4,284	6,383	4,032	
100.420000.2103	Vision Insurance	826	612	943	576	
100.420000.2104	Aflac	13,486	918	12,838	9,600	
100.420000.2130	Legal Insurance	1,860	2,000	1,988	2,100	
100.420000.2200	FICA	129	124	124	124	
100.420000.2250	Medicare	7,887	8,476	7,870	9,290	
100.420000.2350	Police Pension	38,380	38,067	34,075	44,764	
100.420000.2450	Death & Disability	16,213	16,312	14,800	17,884	
100.420000.2500	Unemployment Insurance	1,755	1,748	1,787	1,916	
Total Public Safety Salaries & Benefits:		719,997	776,944	746,628	865,531	
Public Safety Operating:						
100.421000.3415	Clinic & Hospital	270	500	-	500	
100.421000.4306	Vehicle R & M	16,365	7,000	7,001	7,000	
100.421000.4444	Intergovernmental Payments	16,983	16,989	18,397	15,163	26
100.421000.4950	Misc. Expense	-	300	5,899	300	
100.421000.4980	Animal Control	634	300	-	300	
100.421000.5420	Cleaning Service	5,356	585	861	585	
100.421000.5650	Operating Supplies	2,887	10,000	9,144	10,000	
100.421000.5800	Travel, Training, Meetings	129	3,000	2,650	3,000	
100.421000.6110	Uniforms	210	3,000	2,073	3,000	
100.421000.6140	Other DS Costs	5,600	-	1,661	-	
100.421000.6160	Dispatch (Radio) Services	-	10,000	-	10,000	
100.421000.6230	Firearm Supplies	687	1,500	695	1,500	
100.421000.6260	Gas, Oil, Etc.	16,000	17,000	12,785	17,000	
100.421000.6450	Membership Fees/Subscriptions	4,014	4,800	4,929	4,930	27
100.421000.6453	FSA			-		
100.421000.8400	Contributions to Institutions	100	200	51	200	
100.421000.9000	Capital Outlay	2,462	-		30,000	28
100.421000.9010	Capital Outlay - Vehicles	35,317	38,000	33,000	36,000	29
Total Public Safety Operating:		107,013	113,174	99,146	139,478	
Total Public Safety Expenses:		827,010	890,118	845,773	1,005,008	



Town of Ignacio Public Works and Parks

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 two (2) 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 to exceed the service expectations of Ignacio residents and businesses.

Budget Summary

Total Public Works Expenditures - \$253,259

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 - \$17,279

GENERAL FUND PUBLIC WORKS - PARKS EXPENSES

Fund #100		2019 Actual	2020 Budget	2020 Estimates	2021 Budget	Notes
Public Works Salaries & Benefits:						
100.430000.1109	Salaries Public Works Director	52,967	54,558	49,279	62,400	
100.430000.1111	Salaries Foreman	49,442	48,672	33,930	42,598	
100.430000.1112	Salaries Maintenance Worker I	92,182	102,586	90,625	71,198	
100.430000.1113	Salaries Maintenance Worker II		-	6,634		
100.430000.1200	Overtime	3,910	7,563	4,478	5,690	30
100.430000.2100	Health Insurance	35,494	42,324	28,327	35,041	
100.430000.2101	Life Insurance	151	168	135	134	
100.430000.2102	Dental Insurance	2,786	2,016	1,760	1,512	
100.430000.2103	Vision Insurance	392	288	255	216	
100.430000.2104	Aflac	1,672	1,200	2,938	3,000	
100.430000.2200	FICA	11,650	12,761	11,126	10,924	
100.430000.2250	Medicare	2,725	2,984	2,602	2,555	
100.430000.2300	Retirement	9,138	10,291	8,187	8,810	
100.430000.2500	Unemployment Insurance	595	617	554	529	
100.430000.2502	Enterprise Salary / Benefit Alloc.			(110,940)	(148,209)	
Total Public Works Salaries & Benefits:		263,104	286,028	129,890	96,399	
Public Works Operating:						
100.431000.3000	Contract Work	19,918	7,500	6,925	12,500	31
100.431000.3415	Clinic & Hospital	505	500	420	500	
100.431000.3910	Residential Trash	28,488	32,000	31,731	32,000	32
100.431000.3911	Recycle	1,931	2,000	1,428	2,000	
100.431000.4130	Utilities			241	300	
100.431000.4225	Rental Equipment / Supplies	65	1,000	126	1,000	
100.431000.4300	Equipment R & M	672	8,000	5,600	8,000	
100.431000.4306	Vehicle R & M	3,244	5,000	4,000	5,000	
100.431000.4308	Bldg. & Prop. R & M	5,130	500	463	500	
100.431000.4309	Mosquito Control	982	9,010	9,280	9,560	
100.431000.4313	Street Repairs	8,500	50,000	37,030	50,000	33
100.431000.4316	Street Lights - Electric	32,685	20,000	16,211	20,000	
100.431000.4318	Street Signs	14,524	2,000	2,315	2,000	
100.431000.4365	Seasonal Decorations	856	500	500	500	
100.431000.4950	Miscellaneous Expense	980	-	2,000		
100.431000.5800	Travel, Training, Meetings	0	500	1,072	500	
100.431000.6000	Debt Payment	1,901	-		-	34
100.431000.6003	R & M Supplies	3,130	4,000	3,298	4,000	
100.431000.6004	Tools	596	500	1,112	500	
100.431000.6110	Uniforms	2,613	3,000	2,021	3,000	
100.431000.6260	Gas, Oil, Etc.	3,982	5,000	5,443	5,000	
100.431000.7450	Small Equip/Vehicle Purchases					
Total Public Works Operating:		130,703	151,010	131,217	156,860	
Parks Expenses:						
100.452000.1114	Salaries Seasonal Worker	-	-		15,080	
100.452000.1200	Overtime	-	-			
100.452000.2200	FICA	-	-		935	
100.452000.2250	Medicare	-	-		219	
100.452000.2500	Unemployment Insurance	-	-		45	
100.452000.6003	R & M Supplies	638	1,000	258	1,000	

GENERAL FUND PUBLIC WORKS - PARKS EXPENSES

Fund #100		2019 Actual	2020 Budget	2020 Estimates	2021 Budget	Notes
100.452000.7110	Grounds Improvements	5		171		
100.452000.7180	Trails	-				
	Total Parks Operating:	643	1,000	429	17,279	
	Total Public Works and Parks Expenses:	394,450	438,038	261,536	270,538	

GENERAL FUND TOTALS

	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Fund #100				
BEGINNING FUND BALANCES	869,234	936,686	946,154	1,274,400
Total Gen Fund Revenues & Transfers In:	2,012,142	2,034,550	1,926,203	1,647,512
Administration Expenses	713,762	546,066	490,647	365,621
Public Safety Expenses	827,010	890,118	845,773	1,005,008
Public Works and Parks Expenses	394,450	438,038	261,536	270,538
Total Gen Fund Expenses & Transfers Out	1,935,222	1,874,222	1,597,957	1,641,167
Total General Fund Net Revenues	76,920	160,328	328,246	6,345
ENDING FUND BALANCE	946,154	1,097,014	1,274,400	1,280,745
TABOR Reserve (3% of Expenditures)	58,057	56,227	47,939	49,235
Unallocated Operating Reserve	888,097	1,040,787	1,226,461	1,231,510
TOTAL ENDING FUND BALANCE	946,154	1,097,014	1,274,400	1,280,745



Town of Ignacio Water Fund

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 contain 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 and 2021 usage rates.

A water meter replacement project totaling \$105,000 was completed in 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 - \$14,727

Total Water Fund Revenues - \$365,970

Total Water Fund Expenditures - \$314,457

Ending Estimated Fund Balance - \$66,240

WATER FUND						
		2019 Actual	2020 Budget	2020 Estimates	2021 Budget	Notes
Fund #610						
REVENUES						
Fines / Fees / Utilities:						
610.334120	Late Fees	10,371	10,000	2,050	5,000	
610.334419	Reconnect Fees	3,200	2,500	750	1,500	
610.334420	Metered Water Sales	191,225	340,000	245,227	318,795	
610.334430	Tap Fees	9,242	7,600	-	7,600	
610.334440	Ready to Serve Fees	8,275	8,000	8,848	8,000	
610.334495	Special Meter Read			-		
610.333449	Infrastructure DOLA Grant	269,184		-		35
	Total Fines / Fees / Utilities:	491,497	368,100	256,875	340,895	
Other Income:						
610.336100	Interest Income				75	
	Total Other Income:	-	-	-	75	
In House Transfers:						
	Transfers In from Capital Improv. Fund		25,000	-	25,000	36
	Transfers In from General Fund	50,000		50,000		37
610.339100	Transfers In from Gas Fund	105,000	42,000	42,000		38
	Total In House Transfers:	155,000	67,000	92,000	25,000	
	Total Water Revenue	646,497	435,100	348,875	365,970	
EXPENSES						
Water Operations:						
610.610416.3000	Contract	5,941	2,500	1,100	7,500	
610.610416.3204	Prof. Service - Engineer	-	25,000	1,519	25,000	
610.610416.5800	Training, Travel & Meetings	243	500	754	500	
610.610416.5901	Enterprise Salary & Benefit Allocation	77,085	91,705	91,705	92,886	
610.610416.5902	Enterprise General Services Allocation	15,994	15,351	15,351	16,296	
610.610416.6000	Debt Payment	-	-		-	
610.610416.6003	R & M Supplies	1,384	1,500	827	1,500	
610.610416.6004	Tools	-	500	50	500	
610.610416.6025	Water Tests	2,559	3,000	2,455	3,000	
610.610416.6100	Purchased Water	125,199	220,000	126,670	167,000	39
610.610416.6450	Membership Fees/Subscriptions	275	275	565	275	
610.610416.7450	Small Equipment Purchases	374	-			
610.610416.9000	Capital Outlay	409,334	84,000	107,411		40
	Total Water Operations:	638,388	444,331	348,407	314,457	
	Total Water Expenses	638,388	444,331	348,407	314,457	
	Water Fund Beginning Fund Balance	6,150	69,377	14,259	14,727	
	Revenues	646,497	435,100	348,875	365,970	
	Expenses	638,388	444,331	348,407	314,457	
	Water Fund Subtotal	14,259	60,146	14,727	66,240	



Town of Ignacio Sewer Fund

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 10 loss factor and 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 General Fund transferred \$60,000 into this fund in 2020 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 2021.

Budget Summary

Beginning Estimated Fund Balance - \$0

Total Sewer Fund Revenues - \$536,050

Total Sewer Fund Expenditures - \$536,034

Ending Estimated Fund Balance - \$16

SEWER FUND

		2019 Actual	2020 Budget	2020 Estimates	2021 Budget	Notes
Fund #630						
REVENUES						
Fines / Fees / Utilities:						
630.334430	Tap Fees	2,850	2,500	-	2,500	
630.334460	Sewage Collection	508,900	550,000	433,841	508,550	
	Total Fines / Fees / Utilities:	511,750	552,500	433,841	511,050	
Other Income:						
630.336100	Interest Income				-	
	Total Other Income:	-	-	-	-	
In House Transfers:						
	Transfer In CIP Fund		25,000		25,000	41
	Transfer In General Fund	50,000		60,000		41
630.339100	Transfer In Gas Fund	275,000				41
	Total In House Transfers:	325,000	25,000	60,000	25,000	
	Total Sewer Operating Revenue	836,750	577,500	493,841	536,050	
EXPENSES						
Sewer Operations:						
630.630416.3000	Contract				5,000	
630.630416.3204	Prof. Service - Engineer/Filming	28,951	27,000	4,933	25,000	
630.630416.5800	Travel, Training, Meetings	43	500	-	500	
630.630416.5901	Enterprise Salary & Benefit Alloc	87,222	91,705	16,021	84,886	
630.630416.5902	Enterprise General Services Allo	7,997	7,675	1,870	8,148	
630.630416.6000	Debt Payment	297,193	-		-	42
630.630416.6003	R & M Supplies	411	2,000	2,486	2,000	
630.630416.6004	Tools	-	500	-	500	
630.630416.6240	SUIT - Treatment	445,636	453,564	450,925	415,000	43
630.630416.7450	Small Equipment Purchases		-			
	Total Sewer Operations	867,453	582,944	476,234	536,034	
	Total Sewer Fund Expense:	867,453	582,944	476,234	536,034	
	Sewer Fund Beginning Fund Balance	13,096	28,335	(17,607)	0	
	Revenues	836,750	577,500	493,841	536,050	
	Expenses	867,453	582,944	476,234	536,034	
	Sewer Fund Subtotal	(17,607)	22,891	0	16	



Town of Ignacio Gas Fund

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 was established for 2020, which now adjusts rates monthly using the SUUD rate plus a 10% capital factor. A base rate also was 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 various utility project expenditures in prior years, 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 2021.

Budget Summary

Beginning Estimated Fund Balance - \$73,955

Total Gas Fund Revenue - \$257,400

Total Gas Fund Expenditures - \$255,382

Ending Estimated Fund Balance - \$75,973

GAS FUND

		2019 Actual	2020 Budget	2020 Estimates	2021 Budget	Notes
Fund #620						
REVENUES						
Grants / Restricted Funds						
Total Grants / Restricted Funds:		-	-	-	-	
Fines / Fees / Utilities:						
620.334412	Gas Residential	283,429	150,000	164,953	160,000	
620.334413	Gas Commercial	188,586	100,000	63,689	75,000	
620.334415	Gas Stand-By Fees	4,941	3,500	11,856	5,000	
620.334430	Tap Fees	7,574		-		
620.334470	Gas Taxes	22,693	10,000	16,198	17,000	
Total Fines / Fees / Utilities:		507,222	263,500	256,696	257,000	
In House Transfers:						
	Transfer In General Fund					
Total In House Transfers:		-	-	-	-	
Other Income:						
620.336100	Interest Income	1		-	400	
Total Other Income:		1	-	-	400	
Total Gas Fund Revenue		507,223	263,500	256,696	257,400	
EXPENSES						
Gas Fund Operations:						
620.620416.3000	Contract Work	190	1,000	850	6,000	
620.620416.3204	Prof. Service - Engineer	-				
620.620416.3410	CDOT Physicals, Drug Test	-	500		500	
620.620416.4300	Equipment R & M		1,000		1,000	
620.620416.4306	Vehicle R & M		500		500	
620.620416.4950	Misc Expense	62	500		500	
620.620416.5800	Travel, Training, Meetings	1,457	1,500		1,500	
620.620416.5901	Enterprise Salary & Benefit A	87,222	91,705	91,705	92,886	
620.620416.5902	Enterprise General Services	15,994	15,351	15,351	16,296	
620.620416.6003	R & M Supplies	285	2,000	1,414	2,000	
620.620416.6004	Tools	-		56		
620.620416.6210	Natural Gas Purchases	106,805	115,000	93,865	115,000	44
620.620416.6220	Gas Sales Tax	20,639	10,000	15,110	15,500	
620.620416.6250	Energy Outreach Colorado	1,344	2,000	671	1,500	45
620.620416.6260	Gas, Oil, Etc.	1,396	2,000	-	2,000	
620.620416.6450	Membership Fees / Subscri	81	200	38	200	
620.620416.8400	Contribution					
620.620416.9000	Capital Outlay - Gas Line					46
620.620416.9010	Capital Outlay - Vehicle					
620.620416.9140	Transfer Out	400,000	42,000	42,000		47
Total Gas Fund Operations:		635,475	285,256	261,060	255,382	
Total Gas Fund Expenses & Transfers		635,475	285,256	261,060	255,382	
Gas Fund Beginning Fund Balance		206,572	102,141	78,320	73,955	
Revenues		507,223	263,500	256,696	257,400	

GAS FUND

			2019 Actual	2020 Budget	2020 Estimates	2021 Budget	Notes
	Fund #620						
		Expenses	635,475	285,256	261,060	255,382	
		Gas Fund Subtotal	78,320	80,385	73,955	75,973	
		Gas Ending Fund Balance	78,320	80,385	73,955	75,973	



Town of Ignacio Irrigation Fund

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 increased from \$20/month to \$26/month in 2020. No rate increase will occur in 2021.

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 - \$10,362

Total Irrigation Fund Revenues - \$40,510

Total Irrigation Fund Expenditures - \$45,345

Ending Estimated Fund Balance - \$5,527

IRRIGATION FUND							
			2019 Actual	2020 Budget	2020 Estimates	2021 Budget	Notes
Fund #640							
REVENUES							
Fines / Fees / Utilities:							
640.334430	Tap Fees		711	500	237	500	
640.334480	Irrigation Water Charges		30,920	50,000	39,819	40,000	
640.334481	Irrig. Infrast. Impr. Proj. Grant Funds		4,875				48
	Total Fines / Fees / Utilities:		36,506	50,500	40,056	40,500	
Other Income:							
640.336100	Interest Income				-	10	
	Total Other Income:		-	-	-	10	
In House Transfers:							
640.339100	Transfer In		100,000				49
	Total In House Transfers:		100,000	-	-	-	
	Total Irrigation Fund Revenue		136,506	50,500	40,056	40,510	
EXPENSES							
Irrigation Operations:							
640.640416.3000	Contract Work		1,150	1,000	-	2,000	
640.640416.3204	Prof. Service - Engineer		2,751	500	-	500	
640.640416.4315	BIA Water Rights			3,000	2,814	3,000	50
640.640416.5400	Advertising/Public Notices						
640.640416.5901	Enterprise Salary & Benefit Allocation		31,383	34,127	34,127	34,585	
640.640416.5902	Enterprise General Services Allocation		2,924	3,070	3,070	3,259	
640.640416.6000	Debt Payment			-		-	51
640.640416.6003	R & M Supplies		2,114	3,000	1,504	2,000	
640.640416.9000	Capital Outlay - Infrast. Impr. Proj.		113,718	5,000			52
	Total Irrigation Operations:		154,040	49,697	41,515	45,345	
	Total Irrigation Fund Expenses		154,040	49,697	41,515	45,345	
	Irrigation Fund Beginning Fund Balance		29,355	5,690	11,821	10,362	
	Revenues		136,506	50,500	40,056	40,510	
	Expenses		154,040	49,697	41,515	45,345	
	Irrigation Fund Subtotal		11,821	6,493	10,362	5,527	



Town of Ignacio Conservation Trust Fund

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 park improvement grant from GOCO will be sought in 2021 for improvements to the Ben Nighthorse Campbell Park. The improvements are budgeted at \$120,000 and will be funded equally by grant and reserve funds.

Budget Summary

Beginning Estimated Fund Balance - \$69,162

Total Conservation Trust Fund Revenues - \$79,500

Total Conservation Trust Fund Expenditures - \$120,000

Ending Estimated Fund Balance - \$28,662

CONSERVATION TRUST FUND							
			2019 Actual	2020 Budget	2020 Estimates	2021 Budget	Notes
	Fund #400						
	REVENUES						
	Grants / Restricted Funds:						
	400.333100	GOCO Grant		20,000		72,000	53
	400.333580	Lottery Funds	8,306		7,467	7,200	
	Total Grants / Restricted Funds:		8,306	20,000	7,467	79,200	
	Other Income:						
	400.336100	Interest Income			-	300	
	Total Other Income:		-	-	-	300	
	Total Conservation Trust Fund Revenue		8,306	20,000	7,467	79,500	
	EXPENSES						
	Conservation Trust:						
	400.700452.9000	GOCO Grant Expenditure	-	40,000	-	120,000	53
	Total Conservation Trust Fund Expenses		-	40,000	-	120,000	
	Conservation Trust Fund Beginning Fund Balance		53,390	54,631	61,696	69,162	
	Revenues		8,306	20,000	7,467	79,500	
	Expenses		-	40,000	-	120,000	
	Conservation Trust Fund Ending Fund Balance		61,696	34,631	69,162	28,662	



Town of Ignacio Capital Improvement Fund

The Capital Improvement Fund is a restricted fund used for specific capital improvement projects, and receives revenues from a 1.0% sales tax and from 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 2021 is \$180,000, which is less than the projected \$217,220 sales tax revenue collected in 2020. Sales tax collections continue to be strong and better than projected resulting in fund balance growth.

The Goddard/Becker Intersection Signal project is again budgeted for 2021, and includes \$110,000 from the Ignacio School District and \$528,000 from CDOT. The total project is estimated to cost \$750,000. Engineering and design work was completed in 2020 totaling \$85,000. The project will be bid, awarded and completed in 2021.

Funds totaling \$100,000 are budgeted in 2021 to further the completed broadband plan that identified the extension of fiber to the premises within the Town of Ignacio. Several grant opportunities exist, and these funds will be leveraged to complete the estimated \$3M broadband project defined in the broadband plan. This is a multi-year project.

Funds are also allocated for engineering studies on water and sewer treatment options. These funds were budgeted in 2020, but were not expended.

Budget Summary

Beginning Estimated Fund Balance - \$316,202

Total Revenues - \$818,320

Total Expenditures - \$925,000

Ending Estimated Fund Balance - \$209,522

CAPITAL IMPROVEMENT FUND

		2019 Actual	2020 Budget	2020 Estimates	2021 Budget	Notes
Fund #300						
REVENUES						
Grants / Restricted Funds						
300.333415	Sales Tax Revenue	174,887	165,000	217,220	180,000	54
	ISD Contribution				110,000	54
	CDOT Contribution				528,000	54
Total Grants / Restricted Funds:		174,887	165,000	217,220	818,000	
Other Income:						
300.336100	Interest Income			-	320	
Total Other Income:		-	-	-	320	
In House Transfers:						
300.339100	Transfer In Utility Funds					
Total In House Transfers:		-	-	-	-	
Total Capital Fund Revenues		174,887	165,000	217,220	818,320	
EXPENSES						
Capital Improvement:						
300.930000.3204	Prof. Service - Engineer				25,000	
300.930000.6454	CIP Transfer Out	100,000	50,000		50,000	55
300.930000.9202	Goddard/Becker Crosswalk Pro	11,654	150,000	85,000	750,000	56
300.930000.9230	Capital Projects				100,000	
Total Capital Improvement Expenses		111,654	200,000	85,000	925,000	
Capital Improvement Fund Beginning Fund Balance		120,749	182,138	183,982	316,202	
Revenues		174,887	165,000	217,220	818,320	
Expenses		111,654	200,000	85,000	925,000	
ENDING FUND BALANCE		183,982	147,138	316,202	209,522	
<i>Restricted Operating Reserve</i>		<i>183,982</i>	<i>147,138</i>	<i>316,202</i>	<i>209,522</i>	
Capital Improvement Fund Ending Fund Balance		183,982	147,138	316,202	209,522	



Town of Ignacio Economic Development Fund

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 were funded in 2020 and leveraged grant 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. No projects or expenses have been budgeted or 2021.

Budget Summary

Beginning Estimated Fund Balance - \$60,663

Total Revenues - \$220

Total Expenditures - \$0

Ending Estimated Fund Balance - \$60,883

ECONOMIC DEVELOPMENT FUND

			2019 Actual	2020 Budget	2020 Estimates	2021 Budget	Notes
Fund #500							
REVENUES							
Grants / Restricted Funds:							
500.333851	DOLA Land Use Code Update		23,604	-	-	-	57
500.333851	DOLA Broadband Grant			25,000	25,000	-	57
500.333851	DOLA Housing Study Grant			25,000	25,000	-	57
Total Grants / Restricted Funds:			23,604	50,000	50,000	-	
Other Income:							
500.336100	Interest Income		1	10		220	
Total Other Income:			1	10	-	220	
In House Transfers:							
500.339100	Transfers In						58
Total In House Transfers:			-	-	-	-	
Total Economic Development Fund Revenues			23,605	50,010	50,000	220	
EXPENSES							
500.500463.3207	Planning Grants		44,595	100,000	100,000		59
Total			44,595	100,000	100,000	-	
Total Economic Development Fund Expenses			44,595	100,000	100,000	-	
Economic Development Fund Beginning Fund Balance			131,653	105,259	110,663	60,663	
Revenues			23,605	50,010	50,000	220	
Expenses			44,595	100,000	100,000	-	
ENDING FUND BALANCE			110,663	55,269	60,663	60,883	
			-			-	
Economic Development Fund Ending Fund Balance			110,663	55,269	60,663	60,883	



Town of Ignacio Funds Summary

The table below is the 2021 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 2021.

2021 FUND SUMMARY

	Estimated Beginning Fund Balance	REVENUES	EXPENSES	Estimated Ending Fund Balance
<u>Government Funds</u>				
General Fund	1,274,400	1,647,512	1,641,167	1,280,745
Capital Improvement Fund	316,202	818,320	925,000	209,522
Economic Development Fund	60,663	220	0	60,883
Conservation Trust Fund	69,162	79,500	120,000	28,662
Total Governmental Funds	1,720,427	2,545,552	2,686,167	1,579,811
<u>Enterprise Funds</u>				
Water Fund	14,727	365,970	314,457	66,240
Sewer Fund	0	536,050	536,034	16
Gas Fund	73,955	257,400	255,382	75,973
Irrigation Fund	10,362	40,510	45,345	5,527
Total Enterprise Funds	205,543	1,199,930	1,151,218	147,756
Total All Funds	1,819,470	3,745,482	3,837,386	1,727,567



Town of Ignacio

Enterprise Salary & Benefit and General Service Allocations

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, so 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, so 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 compensation 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 in 2019 as revenue in the General Fund. The allocation spreadsheet details all this information, and is updated annually during the budget process.

2021 Enterprise Salary & Benefit and General Service Allocations					
Manager Salary & Benefits	103,574	Admin - 58%	60,073	General Service Expenses	Amounts
		Water - 12%	12,429	Town Board	7,772
		Sewer - 12%	12,429	Audit	14,250
		Gas - 12%	12,429	Workman Comp	38,974
		Irrigation - 6%	6,214	Insurance / PC	34,414
Clerk/Treasurer Salary & Benefit	77,590	Admin - 58%	45,002	Utilities Water	3,300
		Water - 12%	9,311	Utilities Sewer	2,500
		Sewer - 12%	9,311	Utilities Electric	8,200
		Gas - 12%	9,311	Utilities Gas	2,200
		Irrigation - 6%	4,655	Telephone	5,912
Dep Clerk/Treasurer Salary & Be	54,496	Admin - 40%	21,799	Cell Phone	7,100
		Water - 18%	9,809	IT Services & Maitenance	11,769
		Sewer - 18%	9,809	Internet Line	2,315
		Gas - 18%	9,809	IT Equipment & Supplies	1,000
		Irrigation - 6%	3,270	Advertising/Public Notice	2,500
Admin Assist/Fin Cord Salary & B	93,749	Admin - 40%	37,499	Office Equipment L&M	1,452
		Water - 18%	16,875	Printing Services	4,000
		Sewer - 18%	16,875	Bank Service Charges	800
		Gas - 18%	16,875	Uniforms	6,000
		Irrigation - 6%	5,625	Office Supplies	4,000
PW Director Salary & Benefits	80,081	Public Works - 40%	32,032	Postage	4,500
		Water - 18%	14,415	Total	162,958
		Sewer - 18%	14,415	2021 General Services Allocation	
		Gas - 18%	14,415	Administration	37% 60,295
		Irrigation - 6%	4,805	Public Work (Streets&Parks)	16% 26,073
Foreman	57,715	Public Works - 40%	23,086	Public Safety	20% 32,592
		Water - 18%	10,389	Irrigation	2% 3,259
		Sewer - 18%	10,389	Sewer	5% 8,148
		Gas - 18%	10,389	Gas	10% 16,296
		Irrigation - 6%	3,463	Water	10% 16,296
MW I (2 FTE)	109,219	Public Works - 40%	43,687	Total	100% 162,958
		Water - 18%	19,659		
		Sewer - 18%	19,659	Enterprise General Sevice Alloca	27% 43,999
		Gas - 18%	19,659		
		Irrigation - 6%	6,553	2021 Enterprise Salary & Benefit Allocation	
MW II	0	Public Works - 40%	0	Admin (non-Enterprise)	164,374
		Water - 18%	0	Admin (Enterprise Shares)	165,036
		Sewer - 18%	0	Public Works (non-Enterprise)	98,806
		Gas - 28%	0	Public Works (Enterprise)	148,209
		Irrigation - 6%	0	Total	576,424
TOTALS:	576,424		576,424	Water	92,886
				Sewer	92,886
				Gas	92,886
				Irrigation	34,585
				Admin (non-Enterprise)	-114,416
				Public Works Enterprise S&B Alloc.	-43,687



Town of Ignacio Debt Services

The Town of Ignacio continues to be debt free in 2021. All Water, Sewer, and Irrigation bonds were paid in full as of December 31, 2019.

- Those notes totaled over \$834,600.00, and were due to mature in 2038.
- Early payment of those 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. We continue to celebrate the milestone and payment in full of all debt in all funds.



Town of Ignacio Budget Footnotes

The column titled Notes lists the numbers associated with additional information that is detailed 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.

Note #	BUDGET NOTES
1	2019 mill levy was 3.977; 2020 mill levy was 4.197; 2021 mill levy will is 4.305.
2	Town sales tax rate is 2%.
3	Town receives 3.55% of the 2% La Plata County sales tax.
4	Grant Funding for a full-time officer salary, benefits and overtime hours.
5	Local Government Limited Gaming Impact Grant.
6	Snow removal compensation from CDOT and Library.
7	Residential trash billing and recycling revenue.
8	2019 Municipal Code Grant; 2020 & 2021 Miscellaneous Income.
9	Reimbursement from Ignacio School District for School Resource Officers.
10	All Impact Fees (\$14,219) were expended in 2019; Impact Fees were repealed in 2018.
11	Overtime calculated at 5% of Deputy Clerk's salary.
12	CIRSA WC and Property & Casualty Insurance for Town and Enterprise Funds.
13	Contracted Town Manager (offset by Admin Manager Salary) and other contract expenses.
14	IT for Town Administration, Public Safety, Public Works and Enterprise Funds.
15	Town Hall flooring replacement \$15,638 (budgeted 10K in 2019 but project completed in 2020.)
16	2020: SOCO \$15,000, Axis \$1000, Comm. Connections \$1200 & Homesfund \$1808; 2021: SOCO \$15,000, Axis \$1000, Comm. Connections \$2500, Homesfund \$1808, Ignacio Creative District \$1000 and SASO &1700.
17	2019 includes Capital Outlay Cedar Street property acquisition (\$89,770.)
18	CML, R9, SWCCOG, La Plata Economic Alliance, Chamber, CMCA, Durango Herald, Fort Lewis CSBDC, CGFOA, Amazon.
19	2019 Transfers Out (\$50K each) to Water & Sewer Funds for fund balance support; 2020 Transfers out \$60K to Sewer Fund and \$50K to Water Fund for fund balance support.
20	2020: Building Inspector/Code Enforcement Officer and Contract Planner.



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 2021 year.
25	Overtime is calculated at 10% of officer-only salaries.
26	2019, 2020: IGA Detox \$7189 & Youth Services Contributions \$9800; 2021: \$5362.50 IGA Detox & Youth Services Contributions \$9800.
27	RMS eForce, CCNC, Wolfcom, Lexipol, CPPA, and Colorado Association of Chiefs (CACF.)
28	2019: IPD Supplies; 2021: Radios for IPD.
29	2021: Two IPD car purchases and outfitting.
30	Overtime is calculated at 5% of salaries except PW Director who is exempt.
31	Tree trimming and jetting/roding services.
32	Trash hauling fees charged to the Town.
33	Street paving, patching, crack sealing.
34	No debt at this time.
35	2019: EIAF grant funds for water infrastructure project.
36	2020: CI Fund Transfer In for Facility Study; 2021: CI Fund Transfer In for Facility Study.
37	2019: General Fund Transfer In for fund support; 2020: General Fund Transfer In for fund support.
38	2019: Gas Fund Transfer In for EIAF Grant Match on water infrastructure project; 2020: Gas Fund Transfer In for water meter replacement project.
39	Purchased water expense from SUUD with new water rates in October 2019.
40	2019: Water infrastructure project and meter register replacement. Total project budget is \$444,500; 2020: \$107,000 water meter replacement.
41	2019: Transfer In from General Fund and Transfer In from Gas Fund for Sewer Loan Debt payment in full; 2020: Transfer In \$60K from General Fund; 2021: Transfer In \$25K from CI Fund for Engineering Study.
42	Sewer Revenue Bond payment in full. No debt at this time.
43	Wastewater treatment cost from SUUD with new rate structure in October 2019.
44	Natural gas purchased from SUUD.
45	Energy Outreach contributions for low income customer gas bill payment assistance.



Town of Ignacio Budget Footnotes

46	No Capital Outlay at this time.
47	2019: Transfer out \$110,000 to Water Fund for infrastructure project; 2020: Transfer out \$42,000 to Water Fund for water meter replacement.
48	2019: Irrigation infrastructure project grant proceeds from SW Water Conservation District and CWCB.
49	2019: Transfer in from Capital Improvement Fund \$100,000 for infrastructure project.
50	Raw water irrigation charge from the Bureau of Indian Affairs.
51	No debt at this time.
52	Irrigation infrastructure improvement project expenses. Project was over-budget.
53	2021: GOCO Planning Grant for Ben Nighthorse Campbell Park (60/40% Funding/Match.)
54	Sales Tax Revenue (1%) restricted for Capital Improvements. 2021: ISD \$110K and CDOT \$528K contributions for the Becker/Goddard Intersection Improvement Project.
55	2019: Transfer Out to Irrigation Fund for Infrastructure Improvement Project; 2020/2021: Transfers out for water and sewer facility studies (\$25,000 each.)
56	Becker/Goddard Street intersection project expenses for 2019/2020/2021.
57	2019: DOLA Grant for Land Use Code update; 2020: DOLA Broadband and Rock Creek Housing Study Grants (\$25,000 each.)
58	No Transfers In at this time.
59	2019: DOLA Planning Grant for Land Use Code update; 2020: Rock Creek Housing Study 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 1st and ending December 31st.

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

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

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 and 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

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 State of Colorado 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. 11-2020

**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 2021 BUDGET YEAR**

WHEREAS, the Ignacio Town Board of Trustees will adopt the annual budget in accordance with the Local Government Budget Law, on December 14, 2020, and;

WHEREAS, the 2020 valuation for assessment for the Town of Ignacio as certified by the La Plata County Assessor is \$8,636,460.

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 2021 budget year, there is hereby levied a tax of 4.305 mills upon each dollar of the total assessed valuation for all taxable property within the Town for the year 2021.

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


ADOPTED, this 14th day of December 2020.

TOWN OF IGNACIO, COLORADO



Stella Cox, Mayor

ATTEST:



Tuggy Dunton, Town Clerk

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners¹ of La Plata County, Colorado.

On behalf of the Town of Ignacio (taxing entity), the Town Board of Trustees (governing body) of the Town of Ignacio (local government)

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 8,636,460 assessed valuation of: (GROSS^D assessed valuation, Line 2 of the Certification of Valuation Form DLG 57^A)

Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area^F the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of: \$ 8,636,460 (NET^A 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: 12/15/2020 for budget/fiscal year 2021 (no later than Dec. 15) (mm/dd/yyyy) (yyyy)

Table with columns: PURPOSE (see end notes for definitions and examples), LEVY², REVENUE². Rows include General Operating Expenses, Temporary General Property Tax Credit/Temporary Mill Levy Rate Reduction, General Obligation Bonds and Interest, Contractual Obligations, Capital Expenditures, Refunds/Abatements, Other, and a TOTAL row.

Contact person: (print) Tuggy Dunton Daytime phone: (970) 563-9494 Signed: [Signature] Title: Clerk/Treasurer

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

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

RESOLUTION NO. 12-2020

A RESOLUTION SUMMARIZING BUDGETED REVENUES AND EXPENDITURES FOR ALL FUNDS AND ADOPTING A BUDGET FOR THE TOWN OF IGNACIO, COLORADO, FOR THE 2021 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 Town Staff prepared a proposed budget and published notice of a public hearing to review the proposed 2021 Town of Ignacio budget, and;

WHEREAS, upon due and proper notice, the draft budget was presented during the published public hearing on September 21, 2020, 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 2021 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	\$ 1,641,167
Conservation Trust Fund	\$ 120,000
Capital Improvement Fund	\$ 925,000
Economic Development Fund	\$ 0
Water Fund	\$ 314,457
Gas Fund	\$ 255,382
Sewer Fund	\$ 536,034
Irrigation Fund	\$ 45,345
Total	\$ 3,837,385

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

General Fund:

From sources other than General Property Tax	\$ 1,610,333
General Property Tax	\$ 37,179
Estimated Beginning Balance	\$ 1,274,400
Total	\$ 2,921,912

Conservation Trust Fund:	
Lottery Income	\$ 7,500
<u>Estimated Beginning Balance</u>	<u>\$ 69,162</u>
Total	\$ 76,662
Capital Improvement Fund:	
CIP Income/Project Funding	\$ 818,320
<u>Estimated Beginning Balance</u>	<u>\$ 316,202</u>
Total	\$ 1,134,522
Economic Development Fund:	
Income	\$ 220
<u>Estimated Beginning Balance</u>	<u>\$ 60,663</u>
Total	\$ 60,883
Water Fund:	
Fees	\$ 5,000
Transfer In	\$ 25,000
Metered Sales	\$ 318,795
Ready to serve fees	\$ 8,000
Reconnect fees	\$ 1,500
Tap Fees	\$ 7,600
<u>Estimated Beginning Balance</u>	<u>\$ 14,727</u>
Total	\$ 380,622
Gas Fund:	
Gas sales residential	\$ 160,000
Gas sales commercial	\$ 75,000
Gas stand-by fee	\$ 5,000
Gas taxes	\$ 17,000
<u>Estimated Beginning Balance</u>	<u>\$ 73,955</u>
Total	\$ 330,955
Sewer Fund:	
Tap Fees	\$ 2,500
Sewage Collection	\$ 508,550
Transfers In	\$ 25,000
<u>Estimated Beginning Balance</u>	<u>\$ 0</u>
Total	\$ 536,050
Irrigation Fund:	
Unmetered water	\$ 40,000
Tap Fees	\$ 500
<u>Estimated Beginning Balance</u>	<u>\$ 10,362</u>
Total	\$ 50,862

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 2021 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 14th day of December, 2020.

TOWN OF IGNACIO, COLORADO

Stella Cox

Stella Cox, Mayor

ATTEST:

Tuggy Dunton

Tuggy Dunton, Town Clerk

ORDINANCE NO. 345

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 2021 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 2021 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 2021 Town of Ignacio Budget.

GENERAL FUND:

Administration, Public Safety and Public Works Expenses	\$ 1,641,167
Transfers Out	\$ 0
Total	\$ 1,641,167

CONSERVATION TRUST FUND:

Operating expenses	\$ 120,000
Transfers Out	\$ 0
Total	\$ 120,000

CAPITAL IMPROVEMENT FUND:

Capital Projects	\$ 875,000
Transfers Out	\$ 50,000
Total	\$ 925,000

ECONOMIC DEVELOPMENT FUND:

Operating expenses	\$ 0
Transfers	\$ 0
Total	\$ 0

WATER FUND:

Current Operating expenses	\$ 314,457
Capital Projects	\$ 0
Transfers	\$ 0
Total	\$ 314,457

GAS FUND:

Current Operating expenses	\$	255,382
Capital Projects	\$	0
Transfers Out	\$	0
Total	\$	255,382

SEWER FUND:

Current operating expenses	\$	536,034
Capital Projects	\$	0
Transfers	\$	0
Total	\$	536,034

IRRIGATION FUND:

Current operating expenses	\$	45,345
Capital Projects	\$	0
Transfers	\$	0
Total	\$	45,345

ADOPTED, this 14th day of December, 2020.

TOWN OF IGNACIO, COLORADO



 Stella Cox, Mayor

ATTEST:



 Tuggy Dunton, Town Clerk



Town of Ignacio Certification of Approved Budget

I, Tuggy Dunton, Town Clerk/Treasurer, certify that the attached document is a true and accurate copy of the adopted 2021 budget for the Town of Ignacio.

Tuggy Dunton

Tuggy Dunton
Town Clerk/Treasurer

12/31/2020

Date