

Pleasant View Metro District
2023 Budget

General Fund

	Budget 2023	Estimated 2022	Budget 2022	Actual 2021
Revenue				
41000 Property Tax Income				
40010 Specific Ownership Tax	\$ 130,500.00	\$ 148,965.21	\$ 89,000.00	\$ 94,413.67
41020 Property Tax	\$ 2,548,003.42	\$ 2,624,541.82	\$ 2,591,058.00	\$ 1,228,399.09
41045 Property Tax Interest	\$ -	\$ 1,824.45	\$ -	\$ 844.36
Total Property Tax Income	\$ 2,678,503.42	\$ 2,775,331.47	\$ 2,680,058.00	\$ 1,323,657.12
42000 Fire Protection Administrative				
42040 Academy/Training Reimb	\$ -	\$ -	\$ -	\$ -
42050 State of Colorado - CGW	\$ 7,070.57	\$ 13,621.71	\$ 7,070.57	\$ 6,294.27
42060 Uniform Reimb	\$ -	\$ -	\$ -	\$ -
42070 Misc FD Income	\$ 1,080.00	\$ -	\$ 875.00	\$ -
42080 Colorado Pension Match	\$ -	\$ -	\$ -	\$ -
42000 Fire Protection Administrative - Other	\$ 8,150.57	\$ -	\$ -	\$ -
Total Fire Protection Administrative	\$ 16,301.14	\$ 13,621.71	\$ 7,945.57	\$ 6,294.27
42400 Fire Prevention				
42410 Permits	\$ -	\$ -	\$ 662.00	\$ -
43000 Rental Income				
43010 Horse Arena Rental	\$ 200.00	\$ 85.71	\$ 200.00	\$ 175.00
43020 Pavilion Rental Income	\$ 500.00	\$ 1,131.43	\$ 500.00	\$ 555.00
43030 Ball Field Rental	\$ 20,000.00	\$ 445.71	\$ 15,000.00	\$ 17,284.25
43040 Park Lights Income	\$ -	\$ -	\$ -	\$ 48.59
43050 Hall & Building Rental	\$ 1,000.00	\$ 2,331.43	\$ 500.00	\$ 1,055.00
43060 Table/Chair Rental	\$ -	\$ -	\$ -	\$ -
Total Rental Income	\$ 21,700.00	\$ 3,984.28	\$ 16,200.00	\$ 18,117.84
45000 Grant Income				
45040 Jeffco Joint Venture	\$ -	\$ -	\$ -	\$ -
45050 State Historical Grant	\$ -	\$ -	\$ -	\$ -
45000 Grant Income - Other	\$ -	\$ -	\$ -	\$ -
Total Grant Income	\$ -	\$ -	\$ -	\$ -
46000 Interest Income				
46010 General Bank Account Interest	\$ 320.00	\$ 33.58	\$ 320.00	\$ 233.91
46020 Investment Acct. Interest	\$ 2,500.00	\$ 13,590.65	\$ 2,500.00	\$ 489.56
Total Interest Income	\$ 2,820.00	\$ 13,624.23	\$ 2,820.00	\$ 723.47
47500 Insurance Claim Inc.	\$ -	\$ -	\$ -	\$ -
48000 Conservative Trust Transfers	\$ -	\$ -	\$ -	\$ -
49000 Miscellaneous Income				
49010 Miscellaneous Income	\$ -	\$ 1.71	\$ -	\$ 9,326.00
49020 Refunds	\$ 5,000.00	\$ 112.80	\$ 5,000.00	\$ 3,540.00
49030 Building Committee Reimb	\$ -	\$ -	\$ -	\$ -
Total Miscellaneous Income	\$ -	\$ -	\$ -	\$ 12,866.00
49800 Gain/Loss Disposal Cap. Asset	\$ -	\$ -	\$ -	\$ 5,000.00
TOTAL Revenue	\$ 2,719,324.56	\$ 2,806,571.71	\$ 2,707,685.57	\$ 1,367,658.70
Overhead Expenses				
50000 County Treasurer Fees	\$ 38,561.00	\$ 37,684.08	\$ 18,200.00	\$ 18,438.65
51000 General Overhead				
51005 Subscriptions & Memberships	\$ 18,745.00	\$ 19,735.94	\$ 17,902.80	\$ 13,135.51
51010 Internet/Website Expense	\$ 2,745.00	\$ 3,134.99	\$ 5,450.00	\$ 144.00
51015 Postage & Shipping	\$ 300.00	\$ 135.47	\$ 500.00	\$ 110.00
51020 Office Supplies	\$ 1,500.00	\$ 489.03	\$ 1,000.00	\$ 1,374.01
51030 Snow Removal	\$ 11,000.00	\$ 19,744.29	\$ 8,000.00	\$ 6,215.00
51035 955 Bldg Mntnc/Repair unreimb.	\$ 10,000.00	\$ 16,141.47	\$ 5,000.00	\$ 8,677.35
51045 Trash Services	\$ -	\$ -	\$ -	\$ -
51055 Cell Phone expense	\$ 3,000.00	\$ 2,344.47	\$ 3,000.00	\$ 2,363.49
51060 District Functions/Events	\$ -	\$ -	\$ -	\$ -
51065 Business Gifts	\$ 250.00	\$ 300.24	\$ 250.00	\$ 155.22
51070 Building Reimbursable Expenses	\$ 100.00	\$ -	\$ 100.00	\$ 2,106.00

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51075 Building Committee Budget Exp	\$ 39,900.00	\$ 26,942.00	\$ 26,942.00	\$ 26,568.82
51080 Newsletter Expense	\$ -	\$ -	\$ -	\$ -
51085 Groceries/Meals	\$ 500.00	\$ 1,299.51	\$ 500.00	\$ 262.83
Total General Overhead	\$ 88,040.00	\$ 90,247.41	\$ 88,844.80	\$ 81,112.23
52000 Office Equipment & Computer Expense				
52010 Office Equip Lease Expense	\$ 3,400.00	\$ 2,774.45	\$ 3,120.00	\$ 3,385.35
52020 Office Equip Repair/Maint. Exp.	\$ -	\$ -	\$ -	\$ 3.65
52030 Computer/Furniture Expenses	\$ 300.00	\$ -	\$ 300.00	\$ -
Total Office Equipment & Computer	\$ 3,700.00	\$ 2,774.45	\$ 3,420.00	\$ 3,389.00
52500 Insurance Expense				
52510 Worker's Compensation Expense	\$ 24,059.00	\$ 17,513.14	\$ 21,500.00	\$ 20,339.44
52520 Vehicle Liability Insurance	\$ 15,288.00	\$ 14,173.00	\$ 13,000.00	\$ 12,815.65
52530 Public Officials Liability	\$ 1,183.00	\$ 1,163.00	\$ 1,163.00	\$ 1,298.00
52540 Building/Property Ins.	\$ 9,567.00	\$ 8,209.00	\$ 10,329.00	\$ 8,572.00
52550 General Insurance	\$ 2,940.00	\$ 2,783.00	\$ 3,100.00	\$ 2,395.00
Total Insurance Expense	\$ 53,017.00	\$ 43,841.14	\$ 49,092.00	\$ 45,420.09
52600 Election Expense	\$ 8,000.00	\$ 25,000.00	\$ 8,000.00	\$ 3,894.24
53000 Board of Director's Expense				
53010 Director's Stipend	\$ 7,000.00	\$ 6,514.29	\$ 7,000.00	\$ 7,000.00
53030 BOD Secretary Expense	\$ 2,800.00	\$ 3,085.71	\$ 2,800.00	\$ 2,700.00
53040 BOD Conference/Retreat Expense	\$ -	\$ -	\$ -	\$ 2,700.00
Total Board of Director's Expense	\$ 9,800.00	\$ 9,600.00	\$ 9,800.00	\$ 9,700.00
53500 Community Relations Exp.				
53510 Legal Notices & Publications	\$ 100.00	\$ -	\$ 100.00	\$ -
53520 Admin/Park Clothing	\$ -	\$ -	\$ -	\$ -
Total Community Relations Exp.	\$ 100.00	\$ -	\$ 100.00	\$ -
54000 Payroll & Benefits Expense				
54010 Salaries & Wages	\$ 933,569.58	\$ 696,760.34	\$ 854,827.06	\$ 432,758.72
54020 OT Expense	\$ 25,000.00	\$ 32,065.82	\$ 25,000.00	\$ 20,549.06
54022 20% Rule	\$ -	\$ -	\$ -	\$ -
54023 Engineering Stipend	\$ 11,000.00	\$ 10,221.93	\$ 11,000.00	\$ 9,772.74
54030 Holiday Pay	\$ 10,493.10	\$ 2,884.80	\$ 10,716.06	\$ 2,176.00
54031 Volunteer Holiday Pay	\$ -	\$ -	\$ 150.00	\$ 49.92
54040 Vacation/Sick Payout	\$ -	\$ 6,187.17	\$ -	\$ 9,731.03
54050 District 457 Contribution	\$ 6,000.00	\$ 5,934.09	\$ 6,000.00	\$ 5,869.48
54055 CCOERA Retirement Benefit	\$ 3,600.00	\$ 4,283.95	\$ 3,600.00	\$ 3,553.86
54056 Career Pension - FPPA Expense	\$ 68,860.68	\$ 67,098.07	\$ 90,252.90	\$ 42,739.57
54060 Employer Payroll Taxes	\$ 1,401.60	\$ 16,206.53	\$ 1,401.60	\$ 12,878.02
54061 Social Security Tax	\$ 5,004.66	\$ -	\$ 4,278.00	\$ -
54062 Medicare Tax	\$ 13,536.76	\$ -	\$ 12,394.99	\$ -
54065 State Unemployment Tax	\$ 1,867.14	\$ 5.88	\$ 1,709.65	\$ 3.25
54070 Health Coverage Cost				
54071 Medical Cost	\$ 171,027.12	\$ 102,125.14	\$ 86,628.00	\$ 82,819.00
54072 Dental Ins. Cost	\$ -	\$ -	\$ -	\$ -
54073 Vision Ins. Cost	\$ -	\$ -	\$ -	\$ -
54074 Life Insurance	\$ 972.24	\$ 1,207.89	\$ 800.00	\$ 739.08
54070 Health Coverage Cost - Other	\$ -	\$ -	\$ -	\$ -
54080 CO FF Heart Benefit Trust	\$ 1,080.00	\$ 1,339.00	\$ 875.00	\$ 1,120.09
54090 Employee Appreciation	\$ -	\$ -	\$ -	\$ -
54095 Payroll Processing Fees	\$ -	\$ -	\$ -	\$ -
54000 Payroll & Benefits Expense - Other	\$ -	\$ 438.00	\$ -	\$ 351.75
Total Payroll & Benefit Expense	\$ 1,282,881.19	\$ 946,758.59	\$ 1,109,633.26	\$ 625,111.55
55000 Staff Development				
55010 Staff Training & Seminar Exp.	\$ -	\$ -	\$ -	\$ -
55020 Staff Conference Expense	\$ -	\$ -	\$ -	\$ -
Total Staff Development	\$ -	\$ -	\$ -	\$ -
56000 Pension Expense				
56020 Volunteer Pension Expense	\$ 56,847.00	\$ 20,000.00	\$ 56,847.00	\$ 20,000.00
56030 Pension Administration Fees	\$ -	\$ -	\$ -	\$ -

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Total Pension Expense	\$ 56,847.00	\$ 20,000.00	\$ 56,847.00	\$ 20,000.00
57000 Professional Services Fees				
57010 Auditing	\$ 16,800.00	\$ 16,000.00	\$ 16,800.00	\$ 16,695.00
57020 Legal Expenses	\$ 22,000.00	\$ 14,342.64	\$ 22,000.00	\$ 30,180.36
57030 Financial/Management Consulting	\$ 25,000.00	\$ 16,473.75	\$ 25,000.00	\$ 23,047.50
57040 Tech Support	\$ -	\$ -	\$ -	\$ -
57050 Other Professional Services Fees	\$ -	\$ 4,093.71	\$ -	\$ 18,364.61
Total Professional Services Fees	\$ 63,800.00	\$ 50,910.11	\$ 63,800.00	\$ 88,287.47
57600 Bad Debt	\$ -	\$ -	\$ -	\$ -
57700 Depreciation Expense	\$ -	\$ -	\$ -	\$ -
58000 Staff Travel Expenses				
58010 Staff Transportation Expense	\$ -	\$ -	\$ -	\$ -
58020 Staff Lodging Expense	\$ -	\$ -	\$ -	\$ -
58030 Staff Mileage Reimbursements	\$ -	\$ -	\$ -	\$ -
Total Staff Travel Expenses	\$ -	\$ -	\$ -	\$ -
58200 Banking/Card Fees				
58210 Bank Service Fees	\$ 180.00	\$ 188.54	\$ 180.00	\$ -
58220 Credit Card Fees	\$ 130.00	\$ 96.24	\$ 130.00	\$ -
Banking/Card Fees	\$ 310.00	\$ 284.78	\$ 310.00	\$ -
60000 Fire Operations Expense				
60015 Uniforms/Clothing	\$ 9,550.00	\$ 8,866.89	\$ 7,500.00	\$ 4,401.28
60020 Personal Protective Equipment	\$ 42,225.00	\$ 33,183.43	\$ 63,730.00	\$ 27,135.25
60025 Medical Supplies	\$ 5,250.00	\$ 2,626.78	\$ 3,420.00	\$ 103.18
60030 Wildland Firefighting	\$ 3,000.00	\$ -	\$ 2,224.00	\$ -
60040 SCBA/Compressor Maintenance	\$ 10,459.28	\$ 7,974.27	\$ 14,247.84	\$ 7,874.28
60050 FD Safety	\$ 100.00	\$ -	\$ 100.00	\$ -
60055 Fire Equipment Repair & Maint.	\$ 5,488.00	\$ 2,013.43	\$ 4,170.00	\$ 8,205.04
60060 Fire Equipment Expense	\$ 2,740.00	\$ 4,530.43	\$ 2,740.00	\$ 857.35
60065 Fire Hose	\$ 2,400.00	\$ -	\$ 2,400.00	\$ -
60075 Station Supplies	\$ 6,900.00	\$ 5,168.86	\$ 6,100.00	\$ 5,880.87
60080 Firefighter Training Program	\$ 7,740.00	\$ 360.69	\$ 7,740.00	\$ 606.63
60085 Recruiting	\$ 375.00	\$ -	\$ 375.00	\$ 50.37
60090 Certifications	\$ 3,300.00	\$ 1,202.47	\$ 3,300.00	\$ 1,167.71
60095 Academy Expense	\$ 2,800.00	\$ -	\$ 2,800.00	\$ 1,439.69
60097 Scholarship	\$ -	\$ -	\$ -	\$ -
Total Fire Operations Expense	\$ 102,327.28	\$ 65,925.24	\$ 120,846.84	\$ 57,721.65
61000 Miscellaneous Expense	\$ -	\$ -	\$ -	\$ 30.00
62000 Volunteer Expenses				
62010 Banquet	\$ 6,000.00	\$ 5,469.73	\$ 6,000.00	\$ 5,469.73
62020 Other Volunteer Expenses	\$ 600.00	\$ 352.29	\$ 600.00	\$ 1,012.95
Total Volunteer Expense	\$ 6,600.00	\$ 5,822.02	\$ 6,600.00	\$ 6,482.68
63000 Vehicle & Apparatus Expense				
63010 Fuel - Gas/Oil/Diesel	\$ 14,400.00	\$ 10,865.49	\$ 9,000.00	\$ 8,138.89
63020 Vehicle Maintenance & Repair	\$ 1,500.00	\$ 85.11	\$ 400.00	\$ 5,728.02
63030 Apparatus Repair & Maintenance	\$ 34,510.00	\$ 47,003.45	\$ 33,810.00	\$ 59,069.64
63040 Apparatus & Vehicle Supplies	\$ 500.00	\$ -	\$ 500.00	\$ 365.74
Total Vehicle & Apparatus Expense	\$ 50,910.00	\$ 57,954.05	\$ 43,710.00	\$ 73,302.29
64000 Communication Tools Expense				
64010 iPad Expense	\$ 62.00	\$ 630.10	\$ 744.00	\$ 796.38
64020 Communication Repair & Maint.	\$ 4,100.00	\$ 3,800.00	\$ 2,000.00	\$ 2,100.00
64030 Communication Purchases	\$ 3,000.00	\$ 1,233.70	\$ 3,000.00	\$ -
64000 Communication Tools Expense - Other	\$ -	\$ -	\$ -	\$ -
Total Communication Tools Expense	\$ 7,844.00	\$ 5,463.80	\$ 5,744.00	\$ 2,896.38
65000 Fire Prevention/Safety				
65010 Fire Education Expense	\$ 1,000.00	\$ 145.71	\$ 1,000.00	\$ 180.25
65020 Fire Prevention/Promo Exp	\$ 500.00	\$ -	\$ 500.00	\$ -

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General Fund

	Budget 2023	Estimated 2022	Budget 2022	Actual 2021
Total Fire Prevention/Safety	\$ 1,500.00	\$ 145.71	\$ 1,500.00	\$ 180.25
66000 FD Professional Contracts				
66010 Emergency Reporting	\$ 3,600.00	\$ 6,163.87	\$ 3,600.00	\$ 3,595.59
66020 Jeffcom Dispatch	\$ 30,229.00	\$ 36,083.57	\$ 30,165.00	\$ 33,013.00
66000 Other	\$ -	\$ -	\$ -	\$ -
Total FD Professional Contracts	\$ 33,829.00	\$ 42,247.44	\$ 33,765.00	\$ 36,608.59
68000 Park Operations Expense				
68010 Park Small Misc Tools/Supplies	\$ 7,000.00	\$ 5,527.34	\$ 3,000.00	\$ 2,309.83
68020 Park Equip Purchase/Rental Exp.	\$ 18,049.20	\$ 17,901.33	\$ 18,000.00	\$ 19,945.74
68030 Gas/Electric Expense	\$ 8,000.00	\$ 8,830.41	\$ 8,000.00	\$ 9,488.78
68040 Parks Repairs & Maintenance	\$ 55,288.04	\$ 64,762.18	\$ 51,300.00	\$ 95,444.50
68041 Mowing Expense	\$ 55,000.00	\$ 34,885.71	\$ 60,000.00	\$ 38,620.00
68050 Tree Care Expense	\$ 5,000.00	\$ 10,000.00	\$ 10,000.00	\$ 7,850.00
68060 Water Expense	\$ 40,000.00	\$ 20,941.54	\$ 40,000.00	\$ 41,775.20
68070 Park Building Repairs/Mntnce	\$ -	\$ -	\$ -	\$ -
68080 Park Vehicle/Power Equip Mntnce	\$ 2,000.00	\$ 3,087.48	\$ 1,000.00	\$ -
68099 Building Alarm System	\$ 780.00	\$ 720.00	\$ 720.00	\$ 720.00
Total Park Operations Expense	\$ 191,717.24	\$ 166,655.98	\$ 192,020.00	\$ 216,154.05
68500 Park & Recreation Events				
68510 Fun Day Expense	\$ -	\$ -	\$ -	\$ -
68520 Recreational Programs	\$ -	\$ -	\$ 6,150.00	\$ -
68530 Tree Bard Expenses	\$ -	\$ -	\$ -	\$ -
68540 Community Service Events	\$ -	\$ -	\$ -	\$ -
Total Park & Recreation Events	\$ -	\$ -	\$ 6,150.00	\$ -
68600 Wetland Mitigation/Gulch	\$ -	\$ -	\$ -	\$ -
70000 Capital Lease Expense				
70010 Fire Apparatus - Lease	\$ 135,729.59	\$ -	\$ -	\$ -
70100 Capital Lease Principal Exp.	\$ -	\$ -	\$ -	\$ -
70200 Capital Lease Interest Expense	\$ -	\$ -	\$ -	\$ -
Total Capital Lease Expense	\$ 135,729.59	\$ -	\$ -	\$ -
80000 Capital Expenses				
80005 Equipment Outlay	\$ -	\$ -	\$ 75,000.00	\$ -
80010 Furniture Expense	\$ -	\$ -	\$ -	\$ -
80020 Office Equipment Expense	\$ -	\$ -	\$ -	\$ -
80050 Park Infrastructure/Improvements	\$ 80,000.00	\$ -	\$ 107,500.00	\$ 300.00
80060 Building Improvements	\$ -	\$ 11,400.00	\$ 5,000.00	\$ -
80070 Vehicle Purchases	\$ -	\$ -	\$ -	\$ -
Total Capital Expenses	\$ 80,000.00	\$ 11,400.00	\$ 187,500.00	\$ 300.00
90000 Capital - 10% Reserve	\$ -	\$ 124,061.03	\$ 257,070.38	\$ 82,790.37
Capital - Vehicle Escrow	\$ -	\$ 48,000.00	\$ 130,000.00	\$ 12,837.21
Reserve Fund 19%	\$ 484,120.00			
TOTAL Expenditures <i>(inclusive of capital reserve allocation)</i>	\$ 2,699,633.30	\$ 1,754,775.85	\$ 2,372,753.28	\$ 1,364,656.70
Operating Surplus / Deficit	\$ 19,691.26	\$ 1,223,856.89	\$ 722,002.67	\$ 98,629.58
Other Financing Sources Used				
Transfers In/(Out)				
Insurance Proceeds	\$ -	\$ -	\$ -	\$ -
Conservative Trust Transfers In/(out)	\$ -	\$ -	\$ -	\$ -
Debt Proceeds				
Debt Payoff				
Total Other Financing Sources Used	\$ -	\$ -	\$ -	\$ -
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER	\$ 19,691.26	\$ 1,223,856.89	\$ 722,002.67	\$ 98,629.58

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	Budget 2023	Estimated 2022	Budget 2022	Actual 2021
<i>OTHER FINANCING SOURCES OVER</i>				
<i>EXPENDITURES AND OTHER FINANCING USES</i>				
Net Position - Jan 1	\$ 2,643,571	\$ 1,419,715	\$ 1,419,715	\$ 1,321,085
Net Position - Dec 31	\$ 2,663,263	\$ 2,643,571	\$ 2,141,717	\$ 1,419,715
Net Position Detail				
Invested in Capital Assets, Net of Debt				
Nondisposable				\$ 51,035.00
Committed for Capital Acquisition				
Assigned for Employee Education				
Unassigned Fund Balance	\$ 2,582,273.72	\$ 2,590,928.19	\$ 2,100,303.25	\$ 1,327,649.00
Emergency Reserves	\$ 80,989.00	\$ 52,643.28	\$ 41,414.00	\$ 41,030.00
<i>(Not available for General Use 3% of Expenses)</i>				
Total Net Position	\$ 2,663,262.72	\$ 2,643,571.47	\$ 2,141,717.25	\$ 1,419,714.00