

Pleasant View Metro District
2024 Budget

General Fund

	Budget 2024	Estimated 2023	Budget 2023	Actual 2022
Revenue				
41000 Property Tax Income				
40010 Specific Ownership Tax	\$ 130,500.00	\$ 160,980.33	\$ 89,000.00	\$ 177,868.61
41020 Property Tax	\$ 2,916,564.13	\$ 2,591,058.00	\$ 2,591,058.00	\$ 2,431,046.11
41045 Property Tax Interest	\$ -	\$ (11,093.20)	\$ -	\$ (5,190.81)
Total Property Tax Income	\$ 3,047,064.13	\$ 2,740,945.13	\$ 2,680,058.00	\$ 2,603,723.91
42000 Fire Protection Administrative				
42040 Academy/Training Reimb	\$ -	\$ -	\$ -	\$ -
42050 State of Colorado - CGW	\$ 7,070.57	\$ -	\$ 7,070.57	\$ 7,946.00
42080 Uniform Reimb	\$ -	\$ -	\$ -	\$ -
42070 Misc FD Income	\$ 1,080.00	\$ -	\$ 875.00	\$ 1,080.00
42080 Colorado Pension Match	\$ -	\$ -	\$ -	\$ -
42000 Fire Protection Administrative - Other	\$ -	\$ -	\$ -	\$ -
Total Fire Protection Administrative	\$ 8,150.57	\$ -	\$ 7,945.57	\$ 9,026.00
42400 Fire Prevention				
42410 Permits	\$ -	\$ -	\$ 662.00	\$ -
43000 Rental Income				
43010 Horse Arena Rental	\$ 200.00	\$ 82.50	\$ 200.00	\$ 180.00
43020 Pavilion Rental Income	\$ 500.00	\$ 720.00	\$ 500.00	\$ 877.50
43030 Ball Field Rental	\$ 20,000.00	\$ 1,380.00	\$ 15,000.00	\$ 23,067.50
43040 Park Lights Income	\$ -	\$ -	\$ -	\$ -
43050 Hall & Building Rental	\$ 3,999.96	\$ 6,217.50	\$ 500.00	\$ 3,635.00
43060 Table/Chair Rental	\$ -	\$ -	\$ -	\$ -
Total Rental Income	\$ 24,699.96	\$ 8,400.00	\$ 16,200.00	\$ 27,760.00
45000 Grant Income				
45040 Jeffco Joint Venture	\$ -	\$ -	\$ -	\$ -
45050 State Historical Grant	\$ -	\$ -	\$ -	\$ -
45070 CGW Project	\$ -	\$ -	\$ -	\$ -
45000 Grant Income - Other	\$ -	\$ -	\$ -	\$ -
Total Grant Income	\$ -	\$ -	\$ -	\$ 18,995.00
46000 Interest Income				
46010 General Bank Account Interest	\$ 300.00	\$ 145.64	\$ 320.00	\$ 39.09
46020 Investment Acct. Interest	\$ 146,400.00	\$ 134,674.53	\$ 2,500.00	\$ 42,588.15
Total Interest Income	\$ 146,700.00	\$ 134,820.17	\$ 2,820.00	\$ 42,627.24
47500 Insurance Claim Inc.	\$ -	\$ -	\$ -	\$ -
48000 Conservative Trust Transfers	\$ -	\$ -	\$ -	\$ -
49000 Miscellaneous Income				
49010 Miscellaneous Income	\$ -	\$ -	\$ -	\$ 3,001.00
49020 Refunds	\$ 5,000.00	\$ 16,797.24	\$ 5,000.00	\$ 93.85
49030 Building Committee Reimb	\$ -	\$ -	\$ -	\$ -
Total Miscellaneous Income	\$ 5,000.00	\$ 16,797.24	\$ 5,000.00	\$ 3,094.85
49800 Gain/Loss Disposal Cap. Asset	\$ -	\$ -	\$ -	\$ -
TOTAL Revenue	\$ 3,231,614.66	\$ 2,900,962.54	\$ 2,712,685.57	\$ 2,705,227.00
Overhead Expenses				
50000 County Treasurer Fees	\$ 43,748.46	\$ 52,983.05	\$ 18,200.00	\$ 38,494.68
51000 General Overhead				
51005 Subscriptions & Memberships	\$ 20,210.00	\$ 27,699.60	\$ 17,902.80	\$ 13,627.79
51010 Internet/Website Expense	\$ 3,195.00	\$ 4,410.00	\$ 5,450.00	\$ 3,134.99
51015 Postage & Shipping	\$ 300.00	\$ 364.53	\$ 500.00	\$ 255.47
51020 Office Supplies	\$ 1,500.00	\$ 747.65	\$ 1,000.00	\$ 688.44
51030 Snow Removal	\$ 11,000.00	\$ 10,840.00	\$ 8,000.00	\$ 13,017.50
51035 955 Bldg Mntnc/Repair unreimb.	\$ 10,000.00	\$ 3,060.65	\$ 5,000.00	\$ 12,422.71
51045 Trash Services	\$ -	\$ -	\$ -	\$ -
51055 Cell Phone expense	\$ 3,000.00	\$ 2,735.30	\$ 3,000.00	\$ 2,507.36
51060 District Functions/Events	\$ -	\$ -	\$ -	\$ -
51065 Business Gifts	\$ 500.00	\$ 635.70	\$ 250.00	\$ 463.76
51070 Building Reimbursable Expenses	\$ 100.00	\$ -	\$ 100.00	\$ -

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51075 Building Committee Budget Exp	\$ 41,040.00	\$ 41,850.00	\$ 26,942.00	\$ 26,942.00
51080 Newsletter Expense	\$ -	\$ -	\$ -	\$ -
51085 Groceries/Meals	\$ 500.00	\$ 305.67	\$ 500.00	\$ 758.05
Total General Overhead	\$ 91,345.00	\$ 92,649.09	\$ 68,644.80	\$ 73,818.07
52000 Office Equipment & Computer Expense				
52010 Office Equip Lease Expense	\$ 3,400.00	\$ 3,150.77	\$ 3,120.00	\$ 2,927.82
52020 Office Equip Repair/Maint. Exp.	\$ -	\$ -	\$ -	\$ -
52030 Computer/Furniture Expenses	\$ 300.00	\$ -	\$ 300.00	\$ -
Total Office Equipment & Computer	\$ 3,700.00	\$ 3,150.77	\$ 3,420.00	\$ 2,927.82
52500 Insurance Expense				
52510 Worker's Compensation Expense	\$ 26,137.00	\$ 47,444.87	\$ 21,500.00	\$ 16,662.00
52520 Vehicle Liability Insurance	\$ 15,288.00	\$ 24,366.00	\$ 13,000.00	\$ 14,173.00
52530 Public Officials Liability	\$ 1,163.00	\$ 1,744.50	\$ 1,163.00	\$ 1,163.00
52540 Building/Property Ins.	\$ 9,567.00	\$ 14,350.50	\$ 10,329.00	\$ 8,209.00
52550 General Insurance	\$ 2,940.00	\$ 14,079.00	\$ 3,100.00	\$ 2,783.00
Total Insurance Expense	\$ 55,095.00	\$ 101,984.87	\$ 49,092.00	\$ 42,990.00
52600 Election Expense	\$ 8,000.00	\$ 25,000.00	\$ 8,000.00	\$ -
53000 Board of Director's Expense				
53010 Director's Stipend	\$ 7,000.00	\$ 3,227.34	\$ 7,000.00	\$ 6,207.65
53030 BOD Secretary Expense	\$ 2,800.00	\$ 1,500.00	\$ 2,800.00	\$ 3,000.00
53040 BOD Conference/Retreat Expense	\$ -	\$ -	\$ -	\$ 3,000.00
Total Board of Director's Expense	\$ 9,800.00	\$ 4,727.34	\$ 9,800.00	\$ 9,207.65
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	\$ 1,229,371.65	\$ 806,743.71	\$ 854,827.06	\$ 741,499.23
54020 OT Expense	\$ 31,000.00	\$ 34,688.30	\$ 25,000.00	\$ 31,777.36
54022 20% Rule	\$ -	\$ -	\$ -	\$ -
54023 Engineering Stipend	\$ 8,000.00	\$ 4,364.84	\$ 11,000.00	\$ 10,406.27
54030 Holiday Pay	\$ 22,893.86	\$ 2,476.89	\$ 10,716.06	\$ 3,247.32
54031 Volunteer Holiday Pay	\$ 150.00	\$ -	\$ 150.00	\$ 49.92
54040 Vacation/Sick Payout	\$ -	\$ 15,168.29	\$ -	\$ 10,344.08
54050 District 457 Contribution	\$ 6,000.00	\$ 5,538.48	\$ 6,000.00	\$ 6,230.79
54055 CCOERA Retirement Benefit	\$ 3,600.00	\$ 4,008.02	\$ 3,600.00	\$ 4,349.22
54056 Career Pension - FPPA Expense	\$ 105,720.89	\$ 80,355.27	\$ 90,252.90	\$ 73,523.52
54060 Employer Payroll Taxes	\$ -	\$ 19,302.90	\$ 1,401.60	\$ 24,814.32
54061 Social Security Tax	\$ 10,879.36	\$ -	\$ 4,278.00	\$ -
54062 Medicare Tax	\$ 17,825.89	\$ -	\$ 12,394.99	\$ -
54065 State Unemployment Tax	\$ 2,458.74	\$ 764.18	\$ 1,709.65	\$ 55.74
54070 Health Coverage Cost				
54071 Medical Cost	\$ 141,420.00	\$ 109,448.22	\$ 86,628.00	\$ 115,051.50
54072 Dental Ins. Cost	\$ -	\$ 183.00	\$ -	\$ -
54073 Vision Ins. Cost	\$ -	\$ 49.50	\$ -	\$ -
54074 Life Insurance	\$ 1,496.64	\$ 1,310.21	\$ 800.00	\$ 1,326.99
54070 Health Coverage Cost - Other	\$ -	\$ -	\$ -	\$ -
54080 CO FF Heart Benefit Trust	\$ 1,980.00	\$ 2,232.00	\$ 875.00	\$ 1,339.00
54090 Employee Appreciation	\$ 500.00	\$ -	\$ -	\$ -
54095 Payroll Processing Fees	\$ 500.00	\$ 11,013.65	\$ -	\$ -
54000 Payroll & Benefits Expense - Other	\$ 6,000.00	\$ 598.50	\$ -	\$ 460.25
Total Payroll & Benefit Expense	\$ 1,569,797.03	\$ 1,098,245.93	\$ 1,109,633.26	\$ 1,024,475.51
55000 Staff Development				
55010 Staff Training & Seminar Exp.	\$ -	\$ -	\$ -	\$ -
55020 Staff Conference Expense	\$ -	\$ -	\$ -	\$ -
Total Staff Development	\$ -	\$ -	\$ -	\$ -
56000 Pension Expense				
56020 Volunteer Pension Expense	\$ 17,893.00	\$ 20,000.00	\$ 56,847.00	\$ 56,847.00
56030 Pension Administration Fees	\$ -	\$ -	\$ -	\$ -
Total Pension Expense	\$ 17,893.00	\$ 20,000.00	\$ 56,847.00	\$ 56,847.00

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	Budget 2024	Estimated 2023	Budget 2023	Actual 2022
57000 Professional Services Fees				
57010 Auditing	\$ 24,000.00	\$ 37,800.00	\$ 16,800.00	\$ 21,000.00
57020 Legal Expenses	\$ 22,000.00	\$ 3,736.14	\$ 22,000.00	\$ 12,059.68
57030 Financial/Management Consulting	\$ 25,000.00	\$ 24,221.10	\$ 25,000.00	\$ 27,461.69
57040 Tech Support	\$ -	\$ -	\$ -	\$ -
57050 Other Professional Services Fees	\$ -	\$ 7,720.50	\$ -	\$ 11,349.00
Total Professional Services Fees	\$ 71,000.00	\$ 73,477.74	\$ 63,800.00	\$ 71,870.37
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	\$ 240.00	\$ 208.02	\$ 180.00	\$ 334.43
58220 Credit Card Fees	\$ 130.00	\$ -	\$ 130.00	\$ 189.15
Banking/Card Fees	\$ 370.00	\$ 208.02	\$ 310.00	\$ 523.58
60000 Fire Operations Expense				
60015 Uniforms/Clothing	\$ 11,000.00	\$ 4,624.10	\$ 7,500.00	\$ 7,194.22
60020 Personal Protective Equipment	\$ 47,730.00	\$ 41,910.00	\$ 63,730.00	\$ 26,240.86
60025 Medical Supplies	\$ 5,250.00	\$ 1,421.45	\$ 3,420.00	\$ 1,532.29
60030 Wildland Firefighting	\$ 3,000.00	\$ 41.19	\$ 2,224.00	\$ -
60040 SCBA/Compressor Maintenance	\$ 10,059.28	\$ 2,001.90	\$ 14,247.84	\$ 9,397.56
60050 FD Safety	\$ 100.00	\$ -	\$ 100.00	\$ 386.14
60055 Fire Equipment Repair & Maint.	\$ 4,888.00	\$ 3,611.79	\$ 4,170.00	\$ 2,140.18
60060 Fire Equipment Expense	\$ 3,060.00	\$ 1,351.34	\$ 2,740.00	\$ 3,735.26
60065 Fire Hose	\$ 2,160.00	\$ 35,682.00	\$ 2,400.00	\$ -
60075 Station Supplies	\$ 7,100.00	\$ 9,999.84	\$ 6,100.00	\$ 5,910.86
60080 Firefighter Training Program	\$ 24,940.00	\$ 165.00	\$ 7,740.00	\$ 1,175.90
60085 Recruiting	\$ 500.00	\$ -	\$ 375.00	\$ -
60090 Certifications	\$ 2,700.00	\$ 515.34	\$ 3,300.00	\$ 1,443.94
60095 Academy Expense	\$ 2,000.00	\$ -	\$ 2,800.00	\$ 538.18
60097 Scholarship	\$ -	\$ -	\$ -	\$ -
Total Fire Operations Expense	\$ 124,487.28	\$ 101,323.94	\$ 120,846.84	\$ 59,695.39
61000 Miscellaneous Expense	\$ -	\$ -	\$ -	\$ -
62000 Volunteer Expenses				
62010 Banquet	\$ 8,500.00	\$ 11,067.72	\$ 6,000.00	\$ 110.77
62020 Other Volunteer Expenses	\$ 500.00	\$ 150.00	\$ 600.00	\$ 3,463.56
Total Volunteer Expense	\$ 9,000.00	\$ 11,217.72	\$ 6,600.00	\$ 3,594.33
63000 Vehicle & Apparatus Expense				
63010 Fuel - Gas/Oil/Diesel	\$ 13,200.00	\$ 11,890.44	\$ 9,000.00	\$ 11,560.02
63020 Vehicle Maintenance & Repair	\$ 1,500.00	\$ 465.09	\$ 400.00	\$ 1,431.81
63030 Apparatus Repair & Maintenance	\$ 42,300.00	\$ 59,179.16	\$ 33,810.00	\$ 52,877.63
63040 Apparatus & Vehicle Supplies	\$ 500.00	\$ 282.72	\$ 500.00	\$ 5.99
Total Vehicle & Apparatus Expense	\$ 57,500.00	\$ 71,817.41	\$ 43,710.00	\$ 65,875.45
64000 Communication Tools Expense				
64010 iPad Expense	\$ 744.00	\$ 735.12	\$ 744.00	\$ 673.86
64020 Communication Repair & Maint.	\$ 4,100.00	\$ 880.74	\$ 2,000.00	\$ 4,305.00
64030 Communication Purchases	\$ 2,000.00	\$ 3,349.08	\$ 3,000.00	\$ 1,269.18
64000 Communication Tools Expense - Other	\$ -	\$ -	\$ -	\$ -
Total Communication Tools Expense	\$ 6,844.00	\$ 4,964.94	\$ 5,744.00	\$ 6,248.04
65000 Fire Prevention/Safety				
65010 Fire Education Expense	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 85.00
65020 Fire Prevention/Promo Exp	\$ 500.00	\$ -	\$ 500.00	\$ -
Total Fire Prevention/Safety	\$ 1,500.00	\$ -	\$ 1,500.00	\$ 85.00

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General Fund

	Budget 2024	Estimated 2023	Budget 2023	Actual 2022
66000 FD Professional Contracts				
66010 Emergency Reporting	\$ 3,900.00	\$ 5,555.18	\$ 3,600.00	\$ 3,595.59
66020 Jeffcom Dispatch	\$ 34,810.00	\$ 34,007.63	\$ 30,165.00	\$ 28,065.00
66000 Other	\$ -	\$ -	\$ -	\$ -
Total FD Professional Contracts	\$ 38,710.00	\$ 39,562.80	\$ 33,765.00	\$ 31,660.59
68000 Park Operations Expense				
68010 Park Small Misc Tools/Supplies	\$ 10,000.00	\$ 11,469.90	\$ 3,000.00	\$ 6,720.56
68020 Park Equip Purchase/Rental Exp.	\$ 18,049.20	\$ 20,216.25	\$ 18,000.00	\$ 20,228.46
68030 Gas/Electric Expense	\$ 12,000.00	\$ 15,814.86	\$ 8,000.00	\$ 6,581.12
68040 Parks Repairs & Maintenance	\$ 54,216.04	\$ 42,225.00	\$ 51,300.00	\$ 93,311.61
68041 Mowing Expense	\$ 50,000.00	\$ 47,585.58	\$ 60,000.00	\$ 52,400.00
68050 Tree Care Expense	\$ 15,000.00	\$ -	\$ 10,000.00	\$ 4,105.00
68060 Water Expense	\$ 30,000.00	\$ 8,294.10	\$ 40,000.00	\$ 43,724.40
68070 Park Building Repairs/Mntnce	\$ 2,000.00	\$ 744.00	\$ -	\$ -
68080 Park Vehicle/Power Equip Mntnce	\$ 10,000.00	\$ 440.24	\$ 1,000.00	\$ 4,339.74
68099 Building Alarm System	\$ 1,380.00	\$ 960.00	\$ 720.00	\$ 720.00
Total Park Operations Expense	\$ 202,645.24	\$ 147,749.93	\$ 192,020.00	\$ 232,130.89
88500 Park & Recreation Events				
88510 Fun Day Expense	\$ -	\$ -	\$ -	\$ -
88520 Recreational Programs	\$ -	\$ -	\$ 6,150.00	\$ -
88530 Tree Bard Expenses	\$ -	\$ -	\$ -	\$ -
88540 Community Service Events	\$ -	\$ -	\$ -	\$ -
Total Park & Recreation Events	\$ -	\$ -	\$ 6,150.00	\$ -
88600 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	\$ 3,407.64
80010 Furniture Expense	\$ -	\$ -	\$ -	\$ -
80020 Office Equipment Expense	\$ -	\$ -	\$ -	\$ -
80050 Park Infrastructure/Improvements	\$ 107,000.00	\$ 47,073.00	\$ 107,500.00	\$ 103,427.09
80060 Building Improvements	\$ -	\$ -	\$ 5,000.00	\$ 6,400.00
80070 Vehicle Purchases	\$ -	\$ -	\$ -	\$ -
Total Capital Expenses	\$ 107,000.00	\$ 47,073.00	\$ 187,500.00	\$ 114,525.79
90000 Additional in Reserves 18%	\$ 510,398.72	\$ 124,081.03	\$ 257,070.38	\$ -
Addition to Vehicle Escrow 5%	\$ 114,579.30	\$ 48,000.00	\$ 130,000.00	\$ -
TOTAL Expenditures <i>(Inclusive of capital reserve allocation)</i>	\$ 3,199,242.62	\$ 2,068,197.54	\$ 2,372,753.28	\$ 1,834,970.16
Operating Surplus / Deficit	\$ 657,350.06	\$ 1,004,826.03	\$ 727,002.67	\$ 870,256.84
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 EXPENDITURES AND OTHER FINANCING USES	\$ 32,372.04	\$ 1,004,826.03	\$ 727,002.67	\$ 870,256.84

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	Budget 2024	Estimated 2023	Budget 2023	Actual 2022
Net Position - Jan 1	\$ 3,294,797	\$ 2,289,971	\$ 2,289,971	\$ 1,419,714
Net Position - Dec 31	\$ 3,327,169	\$ 3,294,797	\$ 3,016,974	\$ 2,289,971
Net Position Detail				
Invested in Capital Assets, Net of Debt Nonspendable				\$ 51,035.00
Committed for Capital Acquisition	\$ 624,978.02			
Assigned for Employee Education				
Unassigned Fund Balance	\$ 2,624,962.94	\$ 3,232,750.94	\$ 2,975,559.51	\$ 1,327,649.00
Emergency Reserves	\$ 77,227.94	\$ 62,045.93	\$ 41,414.00	\$ 41,030.00
<i>(Not available for General Use 3% of Expenses)</i>				
Total Net Position	\$ 3,327,168.90	\$ 3,294,796.87	\$ 3,016,973.51	\$ 1,419,714.00