

Pleasant View Metro District
2021 Budget

General Fund

	Budget 2021	Estimated 2020	Budget 2020	Actual 2019
Revenue				
41000 Property Tax Income				
40010 Specific Ownership Tax	\$ 89,000.00	\$ 89,835.93	\$ 92,000.00	\$ 91,406.49
41020 Property Tax	\$ 1,213,510.78	\$ 1,209,399.81	\$ 1,207,562.43	\$ 1,061,417.75
41040 Prior Year Tax	\$ -	\$ -	\$ -	\$ -
41045 Property Tax Interest	\$ -	\$ 759.46	\$ -	\$ 526.03
Total Property Tax Income	\$ 1,302,510.78	\$ 1,299,995.20	\$ 1,299,562.43	\$ 1,153,350.27
42000 Fire Protection Administrative				
42040 Academy/Training Reimb	\$ -	\$ -	\$ -	\$ -
42050 State of Colorado - CGW	\$ 6,865.60	\$ 19,808.58	\$ 6,865.60	\$ 6,665.63
42060 Uniform Reimb	\$ -	\$ -	\$ -	\$ 200.00
42070 Misc FD Income	\$ 875.00	\$ -	\$ 700.00	\$ -
42080 Colorado Pension Match	\$ 1,200.00	\$ -	\$ 1,200.00	\$ -
42000 Fire Protection Administrative - Other	\$ -	\$ -	\$ -	\$ -
Total Fire Protection Administrative	\$ 8,940.60	\$ 19,808.58	\$ 8,765.60	\$ 6,865.63
42400 Fire Prevention				
42410 Permits	\$ -	\$ -	\$ -	\$ -
43000 Rental Income				
43010 Horse Arena Rental	\$ -	\$ 130.00	\$ 400.00	\$ 155.00
43020 Pavilion Rental Income	\$ -	\$ 210.00	\$ 800.00	\$ 585.00
43030 Ball Field Rental	\$ -	\$ 19,178.25	\$ 15,000.00	\$ 15,982.50
43040 Park Lights Income	\$ -	\$ -	\$ -	\$ -
43050 Hall & Building Rental	\$ -	\$ 4,249.90	\$ 5,000.00	\$ 6,049.90
43060 Table/Chair Rental	\$ -	\$ -	\$ 20.00	\$ -
Total Rental Income	\$ -	\$ 23,768.15	\$ 21,220.00	\$ 22,772.40
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	\$ 500.00	\$ 172.51	\$ 500.00	\$ 318.06
46020 Investment Acct. Interest	\$ 17,000.00	\$ 9,469.08	\$ 17,000.00	\$ 21,437.39
Total Interest Income	\$ 17,500.00	\$ 9,641.59	\$ 17,500.00	\$ 21,810.65
47500 Insurance Claim Inc.				
48000 Conservative Trust Transfers				
49000 Miscellaneous Income				
49010 Miscellaneous Income	\$ -	\$ 10.71	\$ -	\$ 1,334.98
49020 Refunds	\$ -	\$ 6,825.60	\$ -	\$ 7,078.49
49030 Building Committee Reimb	\$ -	\$ -	\$ -	\$ -
Total Miscellaneous Income	\$ -	\$ 6,836.31	\$ -	\$ 8,810.47
TOTAL Revenue	\$ 1,328,951.38	\$ 1,360,049.83	\$ 1,347,048.03	\$ 1,213,609.42
Overhead Expenses				
50000 County Treasurer Fees	\$ 18,000.00	\$ 18,220.85	\$ 18,000.00	\$ 15,997.63
51000 General Overhead				
51005 Subscriptions & Memberships	\$ 17,654.20	\$ 9,064.38	\$ 13,168.00	\$ 12,169.38
51010 Internet/Website Expense	\$ 5,450.00	\$ 1,914.00	\$ 3,990.00	\$ 91.95
51015 Postage & Shipping	\$ 250.00	\$ 228.40	\$ 300.00	\$ 220.00
51020 Office Supplies	\$ 1,200.00	\$ 936.69	\$ 2,000.00	\$ 1,070.66
51030 Snow Removal	\$ 9,000.00	\$ 8,175.00	\$ 7,000.00	\$ 8,955.00
51035 955 Bldg Mntnc/Repair unreimb.	\$ 4,000.00	\$ 1,726.20	\$ 4,000.00	\$ 3,055.09
51045 Trash Services	\$ 1,800.00	\$ -	\$ 1,800.00	\$ -
51055 Cell Phone expense	\$ 3,480.00	\$ 924.68	\$ 777.48	\$ 1,668.42
51060 District Functions/Events				
51065 Business Gifts	\$ 250.00	\$ 250.00	\$ 250.00	\$ 521.97
51070 Building Reimbursable Expenses	\$ 100.00	\$ 101.71	\$ -	\$ 103.68

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51075 Building Committee Budget Exp	\$ 26,569.00	\$ 25,174.00	\$ 35,174.00	\$ 25,154.00
51080 Newsletter Expense	\$ -	\$ -	\$ -	\$ -
51085 Groceries/Meals	\$ 500.00	\$ 100.00	\$ 500.00	\$ 495.10
Total General Overhead	\$ 70,153.20	\$ 48,595.06	\$ 68,959.48	\$ 53,624.98
52000 Office Equipment & Computer Expense				
52010 Office Equip Lease Expense	\$ 2,640.00	\$ 2,346.17	\$ 2,440.00	\$ 2,563.48
52020 Office Equip Repair/Maint. Exp.	\$ -	\$ -	\$ -	\$ -
52030 Computer/Furniture Expenses	\$ -	\$ -	\$ 300.00	\$ 2,436.44
Total Office Equipment & Computer	\$ 2,640.00	\$ 5,799.96	\$ 2,740.00	\$ 4,999.92
52500 Insurance Expense				
52510 Worker's Compensation Expense	\$ 16,950.00	\$ 13,834.76	\$ 16,400.00	\$ 16,931.26
52520 Vehicle Liability Insurance	\$ 12,500.00	\$ 13,293.00	\$ 12,500.00	\$ 12,235.02
52530 Public Officials Liability	\$ 1,163.00	\$ 1,163.00	\$ 1,163.00	\$ 1,163.00
52540 Building/Property Ins.	\$ 10,000.00	\$ 10,239.00	\$ 10,000.00	\$ 9,839.00
52550 General Insurance	\$ 3,100.00	\$ 2,621.00	\$ 3,000.00	\$ 3,044.80
Total Insurance Expense	\$ 43,713.00	\$ 41,150.76	\$ 43,063.00	\$ 43,213.08
52600 Election Expense	\$ -	\$ 25,000.00	\$ 25,000.00	\$ 1,882.01
53000 Board of Director's Expense				
53010 Director's Stipend	\$ 7,000.00	\$ 6,000.00	\$ 7,000.00	\$ 5,400.00
53030 BOD Secretary Expense	\$ 1,400.00	\$ 1,200.00	\$ 1,400.00	\$ 1,200.00
Total Board of Director's Expense	\$ 8,400.00	\$ 7,200.00	\$ 8,400.00	\$ 5,790.59
53500 Community Relations Exp.				
53510 Legal Notices & Publications	\$ 100.00	\$ -	\$ 200.00	\$ 14.76
53520 Admin/Park Clothing	\$ -	\$ -	\$ -	\$ -
Total Community Relations Exp.	\$ 100.00	\$ -	\$ 200.00	\$ 14.76
54000 Payroll & Benefits Expense				
54010 Salaries & Wages	\$ 453,598.76	\$ 412,588.23	\$ 447,433.90	\$ 460,143.32
54020 OT Expense	\$ 11,800.00	\$ 14,690.97	\$ 11,800.00	\$ 24,876.09
54022 20% Rule	\$ 4,000.00	\$ -	\$ -	\$ -
54023 Engineering Stipend	\$ 4,000.00	\$ 17,276.66	\$ 4,000.00	\$ 9,976.03
54030 Holiday Pay	\$ 4,987.90	\$ 2,325.39	\$ 4,910.04	\$ 1,632.90
54031 Volunteer Holiday Pay	\$ 150.00	\$ 42.79	\$ 150.00	\$ 124.80
54040 Vacation/Sick Payout	\$ -	\$ 8,146.27	\$ -	\$ 25,603.00
54050 District 457 Contribution	\$ 6,000.00	\$ 5,934.09	\$ 6,000.00	\$ 5,857.02
54055 CCOERA Retirement Benefit	\$ 3,600.00	\$ 3,687.29	\$ 3,600.00	\$ 3,433.21
54056 Career Pension - FPPA Expense	\$ 44,843.65	\$ 32,911.71	\$ 36,249.59	\$ 36,419.25
54060 Employer Payroll Taxes	\$ 1,401.60	\$ 972.39	\$ 1,401.60	\$ 453.06
54061 Social Security Tax	\$ 4,278.00	\$ 4,289.98	\$ 4,278.00	\$ 2,938.81
54062 Medicare Tax	\$ 6,577.18	\$ 7,510.01	\$ 6,487.79	\$ 3,905.14
54065 State Unemployment Tax	\$ 907.20	\$ 400.91	\$ 894.87	\$ 740.22
54070 Health Coverage Cost				
54071 Medical Cost	\$ 86,628.00	\$ 54,376.50	\$ 58,106.97	\$ 63,968.07
54072 Dental Ins. Cost	\$ -	\$ -	\$ -	\$ 848.82
54073 Vision Ins. Cost	\$ -	\$ -	\$ -	\$ 113.08
54074 Life Insurance	\$ 800.00	\$ 691.30	\$ 850.00	\$ 739.01
54070 Health Coverage Cost - Other	\$ -	\$ -	\$ -	\$ -
54080 CO FF Heart Benefit Trust	\$ 875.00	\$ 1,500.00	\$ 525.00	\$ 525.00
54090 Employee Appreciation	\$ -	\$ 69.53	\$ -	\$ 758.43
54095 Payroll Processing Fees	\$ -	\$ -	\$ -	\$ 220.67
54000 Payroll & Benefits Expense - Other	\$ -	\$ 330.00	\$ -	\$ -
Total Payroll & Benefit Expense	\$ 634,447.29	\$ 567,744.03	\$ 586,687.76	\$ 643,275.93
55000 Staff Development				
55010 Staff Training & Seminar Exp.	\$ 600.00	\$ -	\$ 600.00	\$ -
55020 Staff Conference Expense	\$ 650.00	\$ -	\$ 650.00	\$ -
Total Staff Development	\$ 1,250.00	\$ -	\$ 1,250.00	\$ -
56000 Pension Expense				
56020 Volunteer Pension Expense	\$ 20,000.00	\$ -	\$ 53,074.00	\$ 20,000.00
56030 Pension Administration Fees	\$ -	\$ -	\$ -	\$ -
Total Pension Expense	\$ 20,000.00	\$ -	\$ 53,074.00	\$ 20,000.00

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57000 Professional Services Fees				
57010 Auditing	\$ 16,500.00	\$ 13,125.00	\$ 15,000.00	\$ 15,350.00
57020 Legal Expenses	\$ 22,000.00	\$ 11,522.60	\$ 10,000.00	\$ 102,272.83
57030 Financial/Management Consulting	\$ 26,000.00	\$ 14,902.50	\$ 25,000.00	\$ 37,051.25
57040 Tech Support	\$ -	\$ -	\$ -	\$ -
57050 Other Professional Services Fees	\$ 17,000.00	\$ 135.00	\$ 17,000.00	\$ -
Total Professional Services Fees	\$ 81,500.00	\$ 39,685.10	\$ 67,000.00	\$ 154,674.08
57600 Bad Debt	\$ -	\$ -	\$ -	\$ -
57700 Depreciation Expense	\$ -	\$ -	\$ -	\$ -
58000 Staff Travel Expenses				
58010 Staff Transportation Expense	\$ -	\$ -	\$ -	\$ 16.00
58020 Staff Lodging Expense	\$ 700.00	\$ -	\$ 700.00	\$ -
58030 Staff Mileage Reimbursements	\$ 150.00	\$ -	\$ 150.00	\$ -
Total Staff Travel Expenses	\$ 850.00	\$ -	\$ 850.00	\$ 16.00
58200 Banking/Card Fees				
58210 Bank Service Fees	\$ 180.00	\$ 139.65	\$ 180.00	\$ 69.89
58220 Credit Card Fees	\$ 130.00	\$ -	\$ 130.00	\$ 224.33
Banking/Card Fees	\$ 310.00	\$ 139.65	\$ 310.00	\$ 294.22
60000 Fire Operations Expense				
60015 Uniforms/Clothing	\$ 3,150.00	\$ 2,813.98	\$ 3,150.00	\$ 1,424.57
60020 Personal Protective Equipment	\$ 35,215.00	\$ 20,000.00	\$ 47,775.00	\$ 3,759.77
60025 Medical Supplies	\$ 2,920.00	\$ 58.95	\$ 1,440.00	\$ 4,545.83
60030 Wildland Firefighting	\$ 3,970.00	\$ 1,543.97	\$ 3,970.00	\$ -
60040 SCBA/Compressor Maintenance	\$ 11,857.60	\$ 4,377.81	\$ 10,848.00	\$ 6,919.00
60050 FD Safety	\$ 100.00	\$ -	\$ 100.00	\$ -
60055 Fire Equipment Repair & Maint.	\$ 1,790.00	\$ 2,000.00	\$ 1,340.00	\$ 469.60
60060 Fire Equipment Expense	\$ 8,110.00	\$ 5,367.75	\$ 14,740.00	\$ 4,256.94
60065 Fire Hose	\$ 1,204.00	\$ -	\$ 6,804.00	\$ 122.00
60075 Station Supplies	\$ 5,250.00	\$ 3,276.34	\$ 4,120.00	\$ 2,646.25
60080 Firefighter Training Program	\$ 6,600.00	\$ 2,293.89	\$ 5,300.00	\$ 3,735.14
60085 Recruiting	\$ 600.00	\$ -	\$ 600.00	\$ 47.95
60090 Certifications	\$ 3,000.00	\$ 2,329.17	\$ 1,500.00	\$ 1,147.96
60095 Academy Expense	\$ 2,200.00	\$ 3,938.85	\$ 8,200.00	\$ 960.48
60097 Scholarship	\$ -	\$ 1,200.00	\$ 1,200.00	\$ -
Total Fire Operations Expense	\$ 85,966.60	\$ 49,200.71	\$ 111,087.00	\$ 30,035.49
61000 Miscellaneous Expense	\$ -	\$ 2,020.44	\$ -	\$ 805.92
62000 Volunteer Expenses				
62010 Banquet	\$ 6,000.00	\$ -	\$ 6,000.00	\$ 4,876.25
62020 Other Volunteer Expenses	\$ 600.00	\$ -	\$ 600.00	\$ 418.00
Total Volunteer Expense	\$ 6,600.00	\$ -	\$ 6,600.00	\$ 5,294.25
63000 Vehicle & Apparatus Expense				
63010 Fuel - Gas/Oil/Diesel	\$ 9,000.00	\$ 6,207.63	\$ 9,120.00	\$ 8,788.78
63020 Vehicle Maintenance & Repair	\$ 400.00	\$ -	\$ 600.00	\$ 276.01
63030 Apparatus Repair & Maintenance	\$ 27,515.00	\$ 11,578.99	\$ 38,515.00	\$ 42,177.84
63040 Apparatus & Vehicle Supplies	\$ 200.00	\$ 23.31	\$ 300.00	\$ 10.35
Total Vehicle & Apparatus Expense	\$ 37,115.00	\$ 17,809.94	\$ 48,535.00	\$ 51,252.98
64000 Communication Tools Expense				
64010 iPad Expense	\$ 1,589.00	\$ 735.12	\$ 1,800.00	\$ 1,046.38
64020 Communication Repair & Maint.	\$ 2,500.00	\$ -	\$ 2,500.00	\$ 7,427.42
64030 Communication Purchases	\$ -	\$ -	\$ 7,200.00	\$ -
64000 Communication Tools Expense - Other	\$ -	\$ -	\$ -	\$ -
Total Communication Tools Expense	\$ 4,089.00	\$ 735.12	\$ 11,500.00	\$ 8,473.80
65000 Fire Prevention/Safety				
65010 Fire Education Expense	\$ 1,000.00	\$ 300.00	\$ 1,000.00	\$ -
65020 Fire Prevention/Promo Exp	\$ 500.00	\$ 200.00	\$ 500.00	\$ 80.96
Total Fire Prevention/Safety	\$ 1,500.00	\$ 500.00	\$ 1,500.00	\$ 80.96
66000 FD Professional Contracts				
66010 Emergency Reporting	\$ 3,500.00	\$ 3,126.60	\$ 4,460.00	\$ -

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	Budget 2021	Estimated 2020	Budget 2020	Actual 2019
66020 Jeffcom Dispatch	\$ 32,888.00	\$ 27,789.43	\$ 13,021.00	\$ 14,018.00
66000 Other	\$ -	\$ -	\$ -	\$ -
Total FD Professional Contracts	\$ 36,388.00	\$ 30,916.03	\$ 17,481.00	\$ 14,018.00
68000 Park Operations Expense				
68010 Park Small Misc Tools/Supplies	\$ 3,000.00	\$ 2,815.34	\$ 3,000.00	\$ 11,377.99
68020 Park Equip Purchase/Rental Exp.	\$ 14,064.00	\$ 15,036.70	\$ 14,064.00	\$ 14,984.50
68030 Gas/Electric Expense	\$ 8,000.00	\$ 10,113.63	\$ 8,000.00	\$ 10,258.84
68040 Parks Repairs & Maintenance	\$ 95,800.00	\$ 77,644.42	\$ 76,020.00	\$ 97,069.94
68050 Tree Care Expense	\$ 10,000.00	\$ -	\$ 10,000.00	\$ 9,450.00
68060 Water Expense	\$ 32,000.00	\$ 23,583.15	\$ 32,000.00	\$ 36,179.00
68070 Park Building Repairs/Mntnce	\$ -	\$ -	\$ -	\$ 1,589.00
68080 Park Vehicle/Power Equip Mntnce	\$ 1,000.00	\$ 259.00	\$ 1,000.00	\$ 205.80
68099 Building Alarm System	\$ 720.00	\$ 720.00	\$ 720.00	\$ 900.00
Total Park Operations Expense	\$ 164,584.00	\$ 130,172.25	\$ 144,804.00	\$ 182,015.07
68500 Park & Recreation Events				
68510 Fun Day Expense	\$ -	\$ -	\$ -	\$ -
68520 Recreational Programs	\$ 1,150.00	\$ -	\$ 1,150.00	\$ 450.00
68530 Tree Bard Expenses	\$ -	\$ -	\$ -	\$ -
68540 Community Service Events	\$ -	\$ -	\$ -	\$ -
Total Park & Recreation Events	\$ 1,150.00	\$ -	\$ 1,150.00	\$ 450.00
68600 Wetland Mitigation/Gulch	\$ -	\$ -	\$ -	\$ -
70000 Capital Lease Expense				
70010 Engine 41 - Lease (2008 Smeal)	\$ -	\$ -	\$ -	\$ -
70100 Capital Lease Principal Exp.	\$ -	\$ -	\$ -	\$ -
70200 Capital Lease Interest Expense	\$ -	\$ -	\$ -	\$ -
Total Capital Lease Expense	\$ -	\$ -	\$ -	\$ -
80000 Capital Expenses				
80005 Equipment Outlay	\$ -	\$ -	\$ -	\$ -
80010 Furniture Expense	\$ -	\$ -	\$ -	\$ 389.03
80020 Office Equipment Expense	\$ -	\$ -	\$ -	\$ -
80050 Park Infrastructure/Improvements	\$ -	\$ 4,812.48	\$ -	\$ 211,308.15
80060 Building Improvements	\$ 5,000.00	\$ -	\$ 4,000.00	\$ -
80070 Vehicle Purchases	\$ -	\$ -	\$ -	\$ -
Total Capital Expenses	\$ 5,000.00	\$ 4,812.48	\$ 4,000.00	\$ 211,697.18
90000 Capital - 7% Reserve	\$ 84,932.89	\$ 124,061.03	\$ 75,695.05	\$ -
Capital - Vehicle Escrow	\$ 38,000.00	\$ 48,000.00	\$ 48,365.98	\$ -
TOTAL Expenditures	\$ 1,328,688.97	\$ 1,143,542.55	\$ 1,328,252.27	\$ 1,447,906.85
Operating Surplus / Deficit	\$ 262.40	\$ 216,507.29	\$ 18,795.76	\$ (234,297.43)
Other Financing Sources Used				
Transfers In/(Out)				
Insurance Proceeds	\$ -	\$ 3,095.66		\$ 51,374.00
Conservative Trust Transfers in/(out)	\$ -	\$ 94,527.32	\$ 50,000.00	\$ 94,527.32
Debt Proceeds				
Debt Payoff				
Total Other Financing Sources Used	\$ -	\$ 97,622.98	\$ 50,000.00	\$ 145,901.32
<i>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</i>	\$ 262.40	\$ 314,130.27	\$ 68,795.76	\$ (88,396.11)
Net Position - Jan 1	\$ 1,432,726	\$ 1,118,596	\$ 1,118,596	\$ 1,206,992
Net Position - Dec 31	\$ 1,432,989	\$ 1,432,726	\$ 1,187,392	\$ 1,118,596

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Net Position Detail				
Invested in Capital Assets, Net of Debt				
Nonspendable				\$ 38,170.00
Committed for Capital Acquisition				
Assigned for Employee Education				
Unassigned Fund Balance	\$ 1,393,127.89	\$ 1,398,419.88	\$ 1,145,977.65	\$ 1,042,090.89
Emergency Reserves	\$ 39,860.67	\$ 34,306.28	\$ 41,414.00	\$ 38,335.00
<i>(Not available for General Use 3.5% of Expenses)</i>				
Total Net Position	\$ 1,432,988.56	\$ 1,432,726.16	\$ 1,187,391.65	\$ 1,118,595.89