

## AGENDA ITEM SUMMARY

MEETING DATE: December 4, 2019

AGENDA ITEM TITLE: First Reading and Set for Public Hearing for Two Resolutions Concerning the 2020 Budget:

1. A Resolution of the Board of County Commissioners (“BOCC”) Concerned with the Adoption of Funds for Fiscal Year 2020
2. A Resolution of the Board of County Commissioners (“BOCC”) Levying General Property Taxes for the Year 2019, to Help Defray the Costs of Government for Pitkin County, Colorado, and Its Special Districts for Fiscal Year 2020

STAFF RESPONSIBLE: Connie Baker, Ann Driggers

---

**ISSUE STATEMENT:** We are seeking approval on two resolutions concerning the 2020 budget. The 2020 Adoption of Funds Resolution both adopts and appropriates the 2020 budget by fund as prescribed by state budget law. The second resolution sets the mill levies for the funds that the Board of County Commissioners oversees including the General Improvement Districts and the Ambulance District.

**LINK TO STRATEGIC PLAN:** The County prepares a five-year budget plan in order to assure the responsible and accountable stewardship of County assets and the long-term sustainability of services and infrastructure. Each department prepares a budget profile which includes a narrative discussion of the department’s overall budget request; factors that will impact the department’s budget for the 2020 budget year and five year plan; and indicators/measures of department success. The budget profiles provide a broad context for a department’s budget request and provide a good overall discussion of the outcomes departments are pursuing. Recommendations for additions to the budget are evaluated in light of the County’s strategic plan, and departmental budget plans are designed to further the success factors which will promote a healthier, safer, and more vibrant and sustainable community in Pitkin County.

**BACKGROUND:** The 2020 budget complies with the County’s budget policy to adopt a balanced five-year plan for the General Fund. This policy assures that any ongoing requests for services can be funded over a period of time, and further assures that the County can financially sustain the services valued by the community. The budget plan for General Fund provides an average annual surplus of \$628,988 over the five years. Staff has also presented a Capital Fund five-year plan with a revenue stream funded from 12% of sales tax collections and supplemented by transfers from General Fund operating surplus in order to maintain the County’s infrastructure (facilities, technology, vehicles, etc.) on a long-term basis. Multi-year budget plans for County funds are included as attachments to this memo, as well as, a summary of fund balances for all County funds.

For all funds, the proposed 2020 budget is \$141,766,833 net of interfund transfers, a 4.2% decrease from prior year. The decrease is primarily due to a lower amount of capital projects in 2020. The proposed 2020 budget maintains a healthy fund balance for

all funds of \$58.8 million, or 48% of total operational appropriations, and in the General Fund \$8.3 million, or 26% of total appropriations.

**Budget Resolution:** Over the last two months the Board has heard presentations from representatives of each strategic plan core focus area to understand the operations and needs of the departments which are providing services to our citizens. Changes from prior year were proposed to meet increases in service demands, to meet changing business model needs, and to enhance the strategic goals of the County. The budget resolution reflects all changes agreed on by the Board during these meetings.

Transfers between County funds are not included in budget presentations, in order to represent the actual amounts to be spent by each fund; however, state statute requires that appropriations in the budget resolution include interfund transfers. The attached table shows the correlation between expenditures and appropriations.

**Setting County Mill Levies:**

The total property tax revenue that can be collected by the County is limited to growth and inflation, with the exception of the Open Space and Trails and Ambulance District funds, for which voters removed this limitation. Every two years, the County Assessor revalues all properties in the County. The 2019 values are based on the market conditions as of June 30, 2018, and affect the County property tax revenues for 2020 and 2021. The revaluation resulted in a county-wide increase in property values of 10.3%. Total 2020 budget for property tax revenues for the County is \$31.6 million which is \$2.1 million more than was levied in 2019.

**KEY DISCUSSION ITEMS:**

1. The Finance Department will continue to monitor significant revenue streams, including sales tax and Community Development fees, as these revenues have historically seen the most volatility.
2. The Finance Department will continue to review the expenditure budget on a line-by-line basis and advise the Commissioners of any potential changes at quarterly budget update meetings.

**BUDGETARY IMPACT:** These documents are the basis for the 2020 budgets for all funds which the Board of County Commissioners oversees.

**RECOMMENDED BOCC ACTION:** Each resolution needs to be acted upon as a separate action item.

1. Approve **A Resolution of the Board of County Commissioners (“BOCC”) Concerned with the Adoption of Funds for Fiscal Year 2020** at first reading on December 4, 2019 and set for second reading and public hearing on December 10, 2019.
2. Approve **A Resolution of the Board of County Commissioners (“BOCC”) Levying General Property Taxes for the Year 2019, to Help Defray the Costs of Government for Pitkin County, Colorado, and Its Special Districts for Fiscal Year 2020** at first reading on December 4, 2019 and set for second reading and public hearing on December 10, 2019.

**ATTACHMENTS:** The above mentioned resolutions are attached. In addition, the following items are attached:

- Fund Balance Overview for All County Funds
- 2020 County Expenditure Budget Pie Chart
- 2020 Expenditure vs. Total Appropriation Table
- General Fund Five-Year Plan and Pie Chart
- Capital Fund Five-Year Plan
- Multi-year budget plans for the County's special revenue funds and enterprise funds

# Attachments

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS (“BOCC”)  
CONCERNED WITH THE ADOPTION OF THE BUDGET  
AND APPROPRIATION OF FUNDS FOR FISCAL YEAR 2020

**RESOLUTION NO. \_\_\_\_\_, 2019**

**RECITALS:**

WHEREAS, Pitkin County, Colorado, is a legal and political subdivision of the State of Colorado, for which the Board of County Commissioners is authorized to act; and

WHEREAS, pursuant to Section 2.8.3 (Actions) of the Pitkin County Home Rule Charter (“HRC”) official action by formal resolution shall be required for all actions of the Board not requiring ordinance power on matters of significant importance affecting citizens; and

WHEREAS, the Board of County Commissioners of Pitkin County is required to adopt a budget, make appropriations, and establish policies to conform to the adopted budget and appropriations pursuant to the provision of Colorado Revised Statutes §§ 29-1-103, 29-1-108, 30-2-106, and 30-11-107 (2); and

WHEREAS, the Board of County Commissioners has determined that the 2020 proposed budget and appropriation comply with the provisions of Colorado Constitution, Article X, Section 20; and

WHEREAS, notice of the date and time of the hearing at which the adoption of the proposed budget will be considered; that the proposed budget is available for public inspection in the Pitkin County finance department; and that any interested elector may file any objection to the proposed budget prior to final adoption, was timely published in a newspaper of general circulation within the territorial limits of the County of Pitkin, State of Colorado, in accordance C.R.S. §§ 29-1-106(1) and (3); and

WHEREAS, the 2020 proposed budget was presented and has been continuously available for public inspection and objection since October 15, 2019; and

WHEREAS, the properly noticed public hearing to discuss the 2020 proposed budget took place on December 10<sup>th</sup> and on such date taxpayers were given the opportunity to object to the proposed 2020 budget, pursuant to C.R.S. §§ 29-1-106 and 107; and

WHEREAS, the Board of County Commissioners has ensured that the amounts appropriated do not exceed the specified expenditures as required by C.R.S. § 29-1-108(2), and has thereby ensured a balanced budget for the Citizens of Pitkin County for 2020; and

WHEREAS, the Board of County Commissioners conducted a thorough review of the 2020 proposed budget and the BOCC finds that it is in the best interests of the citizens of Pitkin County to approve this Resolution.

NOW, THEREFORE, THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF PITKIN, STATE OF COLORADO (the “BOCC”) HEREBY RESOLVE AS FOLLOWS:

1. The BOCC adopts the proposed budget for 2020 for the specific purposes, functions, restrictions and amounts, as set forth in the proposed budget presented on October 15, 2019 and as revised throughout the budget meetings. The BOCC specifically adopts as its 2020 budget the amounts set forth as the expenditure total for each spending agency. Pursuant to the provisions of C.R.S. § 30-11-107 (2) (a), budgeted amounts shall be binding upon each respective office, department or spending agency.

2. Pursuant to C.R.S. §§ 29-1-108 and 29-1-110, the BOCC hereby appropriates funds to each spending agency in the amounts set forth as the expenditure totals for each spending agency included below, and that all expenditures drawn against this appropriation shall be consistent with State law, the Pitkin County procurement code, and the Pitkin County personnel policies. No expenditure by any officer, employee, department, agency, or official shall exceed the amounts set forth for appropriation under C.R.S. § 29-1-110, unless authorized by the BOCC as provided for by C.R.S. §§ 29-1-109 and 29-1-106.

3. The adopted 2020 budget and adopted appropriations for the year 2020 are accomplished as set forth below and the budget and appropriations for 2020 are to be read as one comprehensive and integrated document. In no event shall any County Office, department, commission, board, employee, or spending agency expend or contract to expend any money, or incur any liability, or enter into any contract that involves the expenditure of monies for any purpose for which provision is made in this Resolution, which is in excess of the amounts appropriated or budgeted as set forth in this Resolution. C.R.S. §§ 29-1-110 and 30-11-107 (2).

4. The following sums are hereby appropriated from the revenues and reserves or fund balances of each fund, to each fund, provided in the budget to and for the purposes stated:

<b>FUND</b>	<b>AMOUNT</b>
<b>General Fund</b>	<b>\$34,826,302</b>
<b>Capital Fund</b>	<b>\$2,744,113</b>
<b>Road and Bridge Fund</b>	<b>\$7,383,036</b>
<b>Human Services Fund</b>	<b>\$3,734,221</b>
<b>Public Health Fund</b>	<b>\$2,053,695</b>
<b>Healthy Community Fund</b>	<b>\$3,921,146</b>
<b>Open Space and Trails Fund</b>	<b>\$7,825,117</b>
<b>Housing Impact Fund</b>	<b>\$2,254,420</b>
<b>Healthy Rivers and Streams Fund</b>	<b>\$2,503,791</b>

<b>Translator and Broadband Fund</b>	<b>\$1,704,768</b>
<b>Transit Sales and Use Tax Fund</b>	<b>\$23,387,808</b>
<b>REMP Fund</b>	<b>\$1,330,000</b>
<b>Conservation Trust Fund</b>	<b>\$55,000</b>
<b>Smuggler Superfund</b>	<b>\$52,712</b>
<b>Library Fund</b>	<b>\$4,279,644</b>
<b>Ambulance District Fund</b>	<b>\$1,723,596</b>
<b>Twining Flats GID Fund</b>	<b>\$18,091</b>
<b>Redstone Ranch Acres GID Fund</b>	<b>\$16,928</b>
<b>Debt Service Fund</b>	<b>\$3,566,133</b>
<b>Airport Fund</b>	<b>\$16,505,993</b>
<b>Public Safety Radio Fund</b>	<b>\$631,339</b>
<b>Solid Waste Center Fund</b>	<b>\$14,323,762</b>
<b>Risk Fund</b>	<b>\$1,430,504</b>
<b>Health Insurance Fund</b>	<b>\$8,628,724</b>
<b>Fleet Fund</b>	<b>\$3,629,523</b>
<b>TOTAL</b>	<b>\$148,530,366</b>

AND FURTHER BE RESOLVED by the Board of County Commissioners of Pitkin County, Colorado that it hereby adopts the resolution concerned with the adoption of the budget and appropriation of funds for fiscal year 2020 and authorizes the Chair to sign the Resolution and upon the satisfaction of the County Attorney as to form, execute any other associated documents necessary to complete this matter.

INTRODUCED AND FIRST READ ON THE 4<sup>TH</sup> DAY OF DECEMBER, 2019 AND SET FOR SECOND READING AND PUBLIC HEARING ON THE 10<sup>TH</sup> DAY OF DECEMBER 2019.

NOTICE OF PUBLIC HEARING AND TITLE AND SHORT SUMMARY OF THE RESOLUTION PUBLISHED IN THE ASPEN TIMES WEEKLY ON THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 2019.

NOTICE OF PUBLIC HEARING AND THE FULL TEXT OF THE RESOLUTION POSTED ON THE OFFICIAL PITKIN COUNTY WEBSITE ([www.pitkincounty.com](http://www.pitkincounty.com)) ON THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 2019.

ADOPTED AFTER FINAL READING AND PUBLIC HEARING ON THE 10<sup>TH</sup> DAY OF DECEMBER 2019.

PUBLISHED BY TITLE AND SHORT SUMMARY, AFTER ADOPTION, IN THE ASPEN TIMES WEEKLY ON THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 2019.

POSTED BY TITLE AND SHORT SUMMARY ON THE OFFICIAL PITKIN COUNTY WEBSITE ([www.pitkincounty.com](http://www.pitkincounty.com)) ON THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 2019.

ATTEST:

BOARD OF COUNTY COMMISSIONERS

By \_\_\_\_\_  
Jeanette Jones  
Deputy County Clerk

By: \_\_\_\_\_  
Greg Poschman, Chair

Date: \_\_\_\_\_

APPROVED AS TO FORM:

MANAGER APPROVAL

\_\_\_\_\_  
John Ely, County Attorney

\_\_\_\_\_  
Jon Peacock, County Manager



A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS (“BOCC”)  
LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2019,  
TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR  
PITKIN COUNTY, COLORADO, AND ITS SPECIAL DISTRICTS  
FOR FISCAL YEAR 2020

**RESOLUTION NO. \_\_\_\_\_, 2019**

**RECITALS:**

WHEREAS, Pitkin County, Colorado, is a legal and political subdivision of the State of Colorado, for which the Board of County Commissioners is authorized to act; and

WHEREAS, pursuant to Section 2.8.3 (Actions) of the Pitkin County Home Rule Charter (“HRC”) official action by formal resolution shall be required for all actions of the Board not requiring ordinance power on matters of significant importance affecting citizens; and

WHEREAS, the Board of County Commissioners of Pitkin County is required to levy property taxes pursuant to §39-1-111 and §29-1-108 of the Colorado Revised Statutes (C.R.S.), as amended; and

WHEREAS, the assessed valuation for Pitkin County is defined by the County Assessor's 2019 appraisal of all property as described by the existing state property tax law. This assessed valuation is applied to the mill levy for each county taxing entity or fund listed, to determine the property tax herein; and

WHEREAS, a temporary mill levy reduction is necessary to avoid collection of excess revenue under Colorado State Constitution, Article X, Section 20, and the Colorado Legislature has determined that either a temporary property tax credit or a temporary mill levy rate reduction is a reasonable method for setting annual mill levies and effecting property tax refunds in accordance with Section 20 of Article X of the State Constitution; and

WHEREAS, C.R.S. §39-1-111.5 authorizes a local government to certify a refund in the form of a temporary property tax credit or a temporary mill levy rate reduction, provided that the certification includes the gross mill levy, the temporary property tax credit or temporary mill levy rate reduction expressed in mill levy equivalents, and the net mill levy and under C.R.S. §39-1-111.5(4), the Assessor shall, concurrent with delivery of tax warrants to the Treasurer, itemize duly certified temporary property tax credits or temporary mill levy rate reductions in the manner set forth in C.R.S. §39-1-111.5(2), and under C.R.S. §39-1-111.5(5) the tax statements shall indicate by footnote which local government mill levies reflect a temporary property tax credit or temporary mill levy rate reduction for the purpose of effecting a refund, and

WHEREAS, the 2019 valuation of assessment, as certified by the County Assessor on August 23, 2019 and the amount of money necessary to balance the budget for each county fund are listed in the attached table; and

WHEREAS, the Board of County Commissioners finds that it is in the best interests of the citizens of Pitkin County to approve this Resolution.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Pitkin County, Colorado that for the purpose of balancing the 2020 budget, the following taxes are hereby levied upon each dollar of the total valuation for assessment of all taxable property within the taxing districts shown below for the year 2019; that a temporary mill levy rate reduction is authorized; and that the individual mill levies are expressed in terms of the gross mill levy, the temporary mill levy rate reduction shown in mill levy equivalents, and the net mill levy as shown in Exhibit A:

<i><b>TAXING DISTRICT AND FUND</b></i>	<i><b>VALUATION</b></i>	<i><b>TOTAL MILL LEVY</b></i>	<i><b>TOTAL PROPERTY TAX</b></i>
<i><b>Pitkin County</b></i>			
<i>General Fund</i>	3,432,265,480	2.310	\$7,928,534
<i>Road &amp; Bridge Fund</i>	3,432,265,480	0.171	586,917
<i>Human Services Fund</i>	3,432,265,480	0.065	223,097
<i>TV &amp; FM Translator</i>	3,432,265,480	0.274	940,440
<i>Healthy Community Fund</i>	3,432,265,480	0.941	3,229,762
<i>Open Space &amp; Trails Fund</i>	3,432,265,480	3.750	12,870,996
<i><b>Pitkin County Total</b></i>		<b>7.511</b>	<b>25,779,746</b>
<i><b>Special Districts</b></i>			
<i>Pitkin County Library</i>	3,243,988,150	1.377	4,466,972
<i>Aspen Ambulance District</i>	2,738,220,820	0.501	1,371,849
<i>Twining Flats GID</i>	3,496,210	2.535	8,863
<i>Redstone Ranch Acres GID</i>	1,859,710	5.004	9,306
<i><b>GRAND TOTAL</b></i>		<b>16.928</b>	<b>31,636,736</b>

INTRODUCED AND FIRST READ ON THE 4<sup>TH</sup> DAY OF DECEMBER, 2019 AND SET FOR SECOND READING AND PUBLIC HEARING ON THE 10<sup>TH</sup> DAY OF DECEMBER 2019.

NOTICE OF PUBLIC HEARING AND TITLE AND SHORT SUMMARY OF THE RESOLUTION PUBLISHED IN THE ASPEN TIMES WEEKLY ON THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 2019.

NOTICE OF PUBLIC HEARING AND THE FULL TEXT OF THE RESOLUTION POSTED ON THE OFFICIAL PITKIN COUNTY WEBSITE ([www.pitkincounty.com](http://www.pitkincounty.com)) ON THE \_\_\_\_\_ DAY OF \_\_\_\_\_ 2019.

ADOPTED AFTER FINAL READING AND PUBLIC HEARING ON THE 10<sup>TH</sup> DAY OF DECEMBER 2019.

PUBLISHED BY TITLE AND SHORT SUMMARY, AFTER ADOPTION, IN THE ASPEN TIMES WEEKLY ON THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 2019.

POSTED BY TITLE AND SHORT SUMMARY ON THE OFFICIAL PITKIN COUNTY WEBSITE ([www.pitkincounty.com](http://www.pitkincounty.com)) ON THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 2019.

ATTEST:

BOARD OF COUNTY COMMISSIONERS

By \_\_\_\_\_  
Jeanette Jones  
Deputy County Clerk

By: \_\_\_\_\_  
Greg Poschman, Chair

Date: \_\_\_\_\_

APPROVED AS TO FORM:

MANAGER APPROVAL

\_\_\_\_\_  
John Ely, County Attorney

\_\_\_\_\_  
Jon Peacock, County Manager

Exhibit A: PITKIN COUNTY 2020 Mill Levies with Temporary Mill Levy Rate Reduction

2019 property tax collected in 2020

TAXING DISTRICT AND FUND	Valuation	Temp. Mill Levy Reduction			Net Mill Levy	Property Tax	Mill Levy Abatements	Abatement Amount	Total Mill Levy	Total Property Tax
		Gross Mill Levy	CY Refund	PY Refund						
<b>PITKIN COUNTY</b>										
General Fund	3,432,265,480	3.134	(0.821)	(0.009)	2.304	7,907,940	0.006	20,594	2.310	7,928,534
Road & Bridge Fund	3,432,265,480	0.171	-	-	0.171	586,917	-	-	0.171	586,917
Human Services Fund	3,432,265,480	0.065	-	-	0.065	223,097	-	-	0.065	223,097
TV & FM Translator	3,432,265,480	0.374	(0.100)	(0.001)	0.273	937,008	0.001	3,432	0.274	940,440
Healthy Community Fund	3,432,265,480	0.939	-	-	0.939	3,222,897	0.002	6,865	0.941	3,229,762
Open Space & Trails Fund	3,432,265,480	3.750	-	-	3.750	12,870,996	-	-	3.750	12,870,996
<b>PITKIN COUNTY SUBTOTAL</b>		<b>8.433</b>	<b>(0.921)</b>	<b>(0.010)</b>	<b>7.502</b>	<b>25,748,855</b>	<b>0.009</b>	<b>30,891</b>	<b>7.511</b>	<b>25,779,746</b>
<b>SPECIAL DISTRICTS</b>										
Pitkin County Library	3,243,988,150	1.625	(0.246)	(0.005)	1.374	4,457,240	0.003	9,732	1.377	4,466,972
Aspen Ambulance District	2,738,220,820	0.501	-	-	0.501	1,371,849	-	-	0.501	1,371,849
Twining Flats GID	3,496,210	2.769	(0.234)	-	2.535	8,863	-	-	2.535	8,863
Redstone Ranch Acres GID	1,859,710	4.964	-	-	4.964	9,232	0.040	74	5.004	9,306
<b>GRAND TOTAL</b>		<b>18.292</b>	<b>(1.401)</b>	<b>(0.015)</b>	<b>16.876</b>	<b>31,596,039</b>	<b>0.052</b>	<b>40,697</b>	<b>16.928</b>	<b>31,636,736</b>

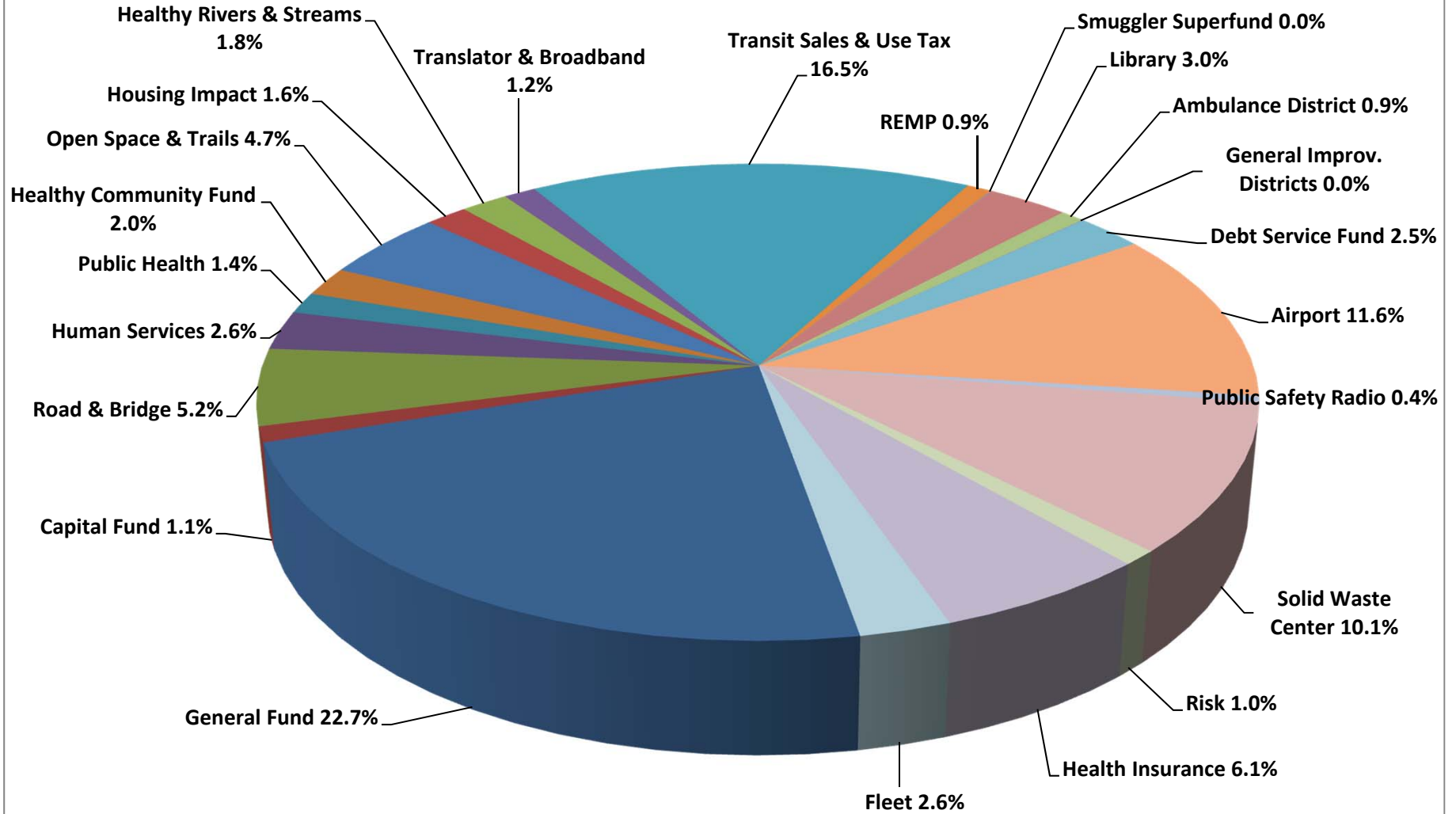
PITKIN COUNTY  
FUND BALANCE OVERVIEW

2020									
	Projected Beginning Fund Balance	Budgeted Revenues	Budgeted Operational Expenditures	Budgeted Capital Expenditures	Total Budgeted Expenditures	Transfers In & Out	Ending Fund Balance	Net Change in Fund Balance	Fund Balance as % of Total Op's Exp.
<b>GENERAL FUND:</b>									
Unassigned Balance	2,840,472	34,147,183	32,160,217	-	32,160,217	(2,611,085)	2,216,353	(624,119)	
TABOR Reserve	840,544						840,544	-	
Op. Reserve & Contingency	3,519,961						3,519,961	-	
General Fund Other Balances *	1,726,428						1,726,428	-	
<b>TOTAL GENERAL FUND</b>	<b>8,927,405</b>	<b>34,147,183</b>	<b>32,160,217</b>	<b>-</b>	<b>32,160,217</b>	<b>(2,611,085)</b>	<b>8,303,286</b>	<b>(624,119)</b>	<b>26%</b>
<b>SPECIAL REVENUE FUNDS:</b>									
Capital Fund	951,301	1,415,807	63,832	1,432,000	1,495,832	(448,281)	422,995	(528,306)	663%
Road & Bridge Fund	2,341,696	5,906,733	6,638,236	744,800	7,383,036	-	865,393	(1,476,303)	13%
Human Services Fund	609,944	2,323,804	3,734,221	-	3,734,221	1,425,209	624,736	14,792	17%
Public Health Fund	311,159	1,076,224	2,053,695	-	2,053,695	1,067,574	401,262	90,103	20%
Healthy Community Fund	113,183	3,940,198	2,768,450	20,000	2,788,450	(1,100,398)	164,533	51,350	6%
Open Space & Trails Fund	7,701,848	13,759,133	5,610,642	999,000	6,609,642	(1,146,475)	13,704,864	6,003,016	244%
Employee Housing Fund	629,263	1,300,025	1,154,420	1,100,000	2,254,420	404,700	79,568	(549,695)	7%
Healthy Rivers & Streams Fund	2,305,328	2,091,884	713,791	1,790,000	2,503,791	-	1,893,421	(411,907)	265%
Translator Fund	1,566,177	1,029,616	972,518	732,250	1,704,768	-	891,025	(675,152)	92%
Transit Sales & Use Tax Fund	10,636,829	20,958,007	22,823,789	564,019	23,387,808	-	8,207,028	(2,429,801)	36%
REMP Fund	2,243,225	105,833	1,330,000	-	1,330,000	-	1,019,058	(1,224,167)	77%
Conservation Trust Fund	2,989	55,074	-	-	-	(55,000)	3,063	74	
Smuggler Superfund	437,854	10,000	52,712	-	52,712	-	395,142	(42,712)	750%
Library District Fund	2,894,846	4,842,328	4,242,644	37,000	4,279,644	-	3,457,530	562,684	81%
Ambulance District Fund	241,274	1,535,970	974,600	303,000	1,277,600	(445,996)	53,648	(187,626)	6%
Twining Flats GID	14,930	9,623	18,091	-	18,091	-	6,462	(8,468)	36%
Redstone Ranch Acres GID	9,961	9,957	16,928	-	16,928	-	2,990	(6,971)	18%
Debt Service Fund	167,899	656,381	3,566,133	-	3,566,133	2,909,752	167,899	-	5%
<b>ENTERPRISE FUNDS:</b>									
Airport	8,613,192	17,496,181	15,325,043	1,180,950	16,505,993	-	9,603,380	990,188	63%
Public Safety Radio	106,204	602,828	456,339	175,000	631,339	-	77,693	(28,511)	17%
Solid Waste Center	11,461,221	7,957,264	4,595,912	9,727,850	14,323,762	-	5,094,723	(6,366,498)	111%
<b>INTERNAL SERVICE FUNDS:</b>									
Risk	420,322	1,439,789	1,430,504	-	1,430,504	-	429,607	9,285	30%
Health Insurance	2,944,553	8,477,337	8,628,724	-	8,628,724	-	2,793,166	(151,387)	32%
Fleet	337,583	3,474,371	3,334,523	295,000	3,629,523	-	182,431	(155,152)	5%
<b>TOTAL:</b>	<b>65,990,186</b>	<b>134,621,550</b>	<b>122,665,964</b>	<b>19,100,869</b>	<b>141,766,833</b>	<b>-</b>	<b>58,844,903</b>	<b>(7,145,283)</b>	<b>48%</b>

\* Other Fund Balances:

- Park Dedication Fees	80,603
- Topsy Taxi	76,454
- \$10 Motor Vehicle Fee	87,480
- \$1 E-Recording Surcharge	69,746
- Animal Shelter	237,836
- Non-Spendable	1,174,309
	<b>1,726,428</b>

### Pitkin County 2020 Proposed Expenditures \$141,766,833



<b>Pitkin County 2020 Budget</b>			
<b>Expenditures, Transfers and Total Appropriation</b>			
<b>Fund</b>	<b>Budgeted Expenditures</b>	<b>Interfund Transfers Out</b>	<b>Total Appropriation</b>
General Fund	32,160,217	2,666,085	34,826,302
Capital Fund	1,495,832	1,248,281	2,744,113
Road & Bridge Fund	7,383,036	-	7,383,036
Human Services Fund	3,734,221	-	3,734,221
Public Health Fund	2,053,695	-	2,053,695
Healthy Community Fund	2,788,450	1,132,696	3,921,146
Open Space & Trails Fund	6,609,642	1,215,475	7,825,117
Employee Housing Fund	2,254,420	-	2,254,420
Healthy Rivers & Streams Fund	2,503,791	-	2,503,791
Translator Fund	1,704,768	-	1,704,768
Transit Sales & Use Tax Fund	23,387,808	-	23,387,808
REMP Fund	1,330,000	-	1,330,000
Conservation Trust Fund	-	55,000	55,000
Smuggler Superfund	52,712	-	52,712
Library District Fund	4,279,644	-	4,279,644
Ambulance District Fund	1,277,600	445,996	1,723,596
Twining Flats GID Fund	18,091	-	18,091
Redstone Ranch Acres GID Fund	16,928	-	16,928
Debt Service Fund	3,566,133	-	3,566,133
Airport Fund	16,505,993	-	16,505,993
Public Safety Radio Fund	631,339	-	631,339
Solid Waste Center Fund	14,323,762	-	14,323,762
Risk Fund	1,430,504	-	1,430,504
Health Insurance Fund	8,628,724	-	8,628,724
Fleet Fund	3,629,523	-	3,629,523
	<b>141,766,833</b>	<b>6,763,533</b>	<b>148,530,366</b>

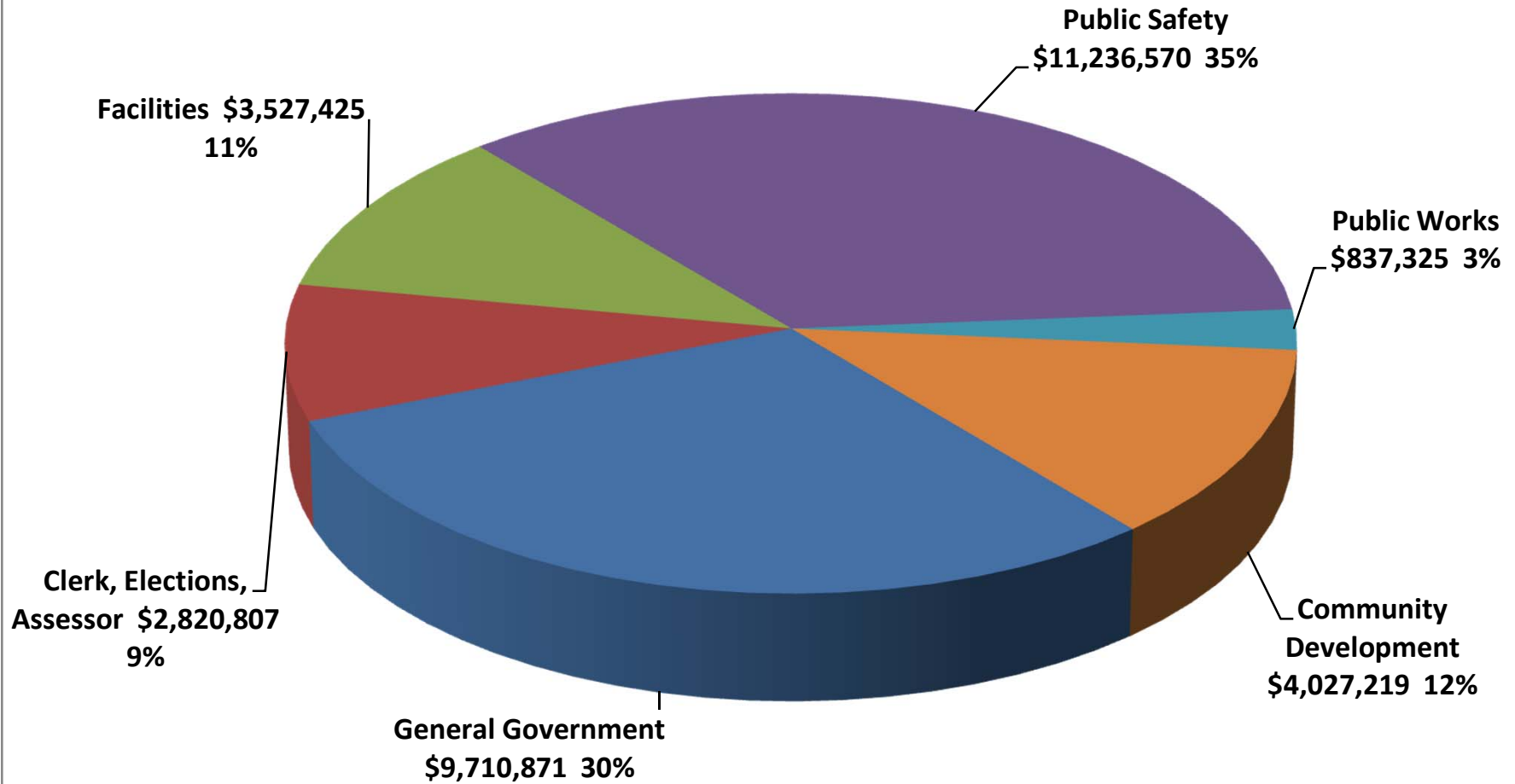
# Attachment 6

## Pitkin County General Fund 2020 Budget & Five-Year Plan

	2018 Actual	2019 Initial Budget	2019 Year-End Estimate	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2020-2024 5-Year Totals
<b>Revenues</b>									
Other Taxes	303,530	245,433	245,433	304,504	310,899	317,428	324,094	330,900	
Property Taxes	7,203,680	7,627,263	7,627,263	7,928,534	8,206,033	8,468,626	8,739,622	9,019,290	
Sales Taxes	4,304,277	5,528,872	6,211,184	6,086,961	6,284,787	6,489,043	6,699,936	6,917,684	
Intergovernmental	1,557,242	1,235,323	1,484,425	1,582,159	1,346,734	1,375,015	1,403,890	1,433,372	
Payment in Lieu of Taxes	1,524,284	1,554,770	1,554,770	1,557,663	1,590,374	1,623,772	1,657,871	1,692,686	
Community Development Fees & Permits	4,621,663	4,127,797	4,127,797	4,250,828	4,388,980	4,531,622	4,678,900	4,830,964	
Fees & Charges for Services	902,900	1,026,280	1,026,280	1,036,472	1,058,238	1,080,461	1,103,151	1,126,317	
Treasurers Fees	3,150,773	3,749,133	3,749,133	4,061,896	4,071,987	4,131,488	4,188,848	4,247,477	
Licenses & Permits	24,183	22,500	22,500	20,500	20,931	21,371	21,820	22,278	
Fines	63,015	41,500	41,500	41,500	42,372	43,262	44,171	45,099	
Other Revenue	1,168,571	966,789	966,789	1,343,573	1,323,104	1,350,889	1,379,258	1,408,222	
Interest Income	423,229	170,500	450,500	524,522	477,480	533,020	592,670	564,910	
Indirect Revenues	4,847,993	5,055,554	5,055,554	5,408,071	5,597,353	5,877,221	6,082,924	6,387,070	
<b>Total Revenues</b>	<b>30,095,339</b>	<b>31,351,714</b>	<b>32,563,128</b>	<b>34,147,183</b>	<b>34,719,272</b>	<b>35,843,218</b>	<b>36,917,155</b>	<b>38,026,269</b>	
<b>Expenditures</b>									
Salaries and Wages	15,213,228	15,601,577	15,671,480	14,689,833	14,831,168	15,505,972	16,040,460	16,842,483	
Employee Benefits	410,944	460,869	461,469	2,902,449	2,969,294	3,105,534	3,211,588	3,372,167	
Health Insurance	2,679,692	3,225,368	3,236,543	3,050,503	3,222,152	3,423,656	3,663,312	3,919,744	
Professional/Technical Services	2,809,739	2,709,909	2,926,753	3,475,812	2,584,188	2,732,781	2,695,844	2,846,782	
Property Services	755,248	979,434	1,169,955	1,352,595	986,893	1,007,618	1,028,778	1,050,382	
Other Services	2,167,450	2,346,919	2,404,134	3,181,812	3,222,084	3,289,748	3,358,833	3,429,368	
Supplies	353,034	576,364	572,593	457,221	466,823	476,626	486,635	496,854	
Property Acquisition									
Land Improvements	91,841	-	443,295	-	-	-	-	-	
Infrastructure	92,586	-	-	-	-	-	-	-	
Building Improvements	6,463	-	40,000	-	503,353	200,012	518,531	404,874	
Machinery & Equipment	101,980	71,800	86,211	117,510	305,518	229,973	333,759	356,744	
Computers & Computer Equipment	269,338	366,130	401,794	140,550	-	-	-	-	
Furniture & Fixtures	82,393	61,550	213,587	118,850	-	-	-	-	
Software	12,469	126,800	126,800	5,000	-	-	-	-	
Other Expenditures	3,029,822	3,373,668	3,416,582	3,090,582	3,155,484	3,221,749	3,289,406	3,358,484	
Anticipated Favorable Budget Variance	-	(370,616)	(495,616)	(422,500)	(431,373)	(440,432)	(449,681)	(459,124)	
<b>Total Expenditures</b>	<b>28,076,227</b>	<b>29,529,772</b>	<b>30,675,580</b>	<b>32,160,217</b>	<b>31,815,584</b>	<b>32,753,237</b>	<b>34,177,465</b>	<b>35,618,758</b>	
Transfers From Other Funds	547,441	51,750	51,750	55,000	56,155	57,334	58,538	59,767	
Transfers To Other Funds	(1,417,334)	(1,543,656)	(1,543,656)	(1,866,085)	(1,902,031)	(2,070,451)	(2,127,104)	(2,304,020)	
<b>Annual Operating Surplus/(Deficit)</b>	<b>2,019,112</b>	<b>1,821,942</b>	<b>395,642</b>	<b>175,881</b>	<b>1,057,812</b>	<b>1,076,864</b>	<b>671,124</b>	<b>163,258</b>	<b>3,144,938</b>
							<b>Ave. Annual Operating Surplus</b>		<b>628,988</b>
Fund Balance Transfers for Capital Uses:									
Capital Fund	(650,000)	(3,750,000)	(5,604,488)	(800,000)	(800,000)	(800,000)	(800,000)	(700,000)	
Translator/Broadband	-	(1,500,000)	(1,500,000)	-	-	-	-	-	
Beginning Available Unassigned Fund Balance			9,549,318	2,840,472	2,216,353	2,474,165	2,751,028	2,622,152	
<b>Ending Available Unassigned Fund Balance</b>			<b>2,840,472</b>	<b>2,216,353</b>	<b>2,474,165</b>	<b>2,751,028</b>	<b>2,622,152</b>	<b>2,085,410</b>	
<b>Total General Fund Balance</b>			<b>8,927,405</b>	<b>8,303,286</b>	<b>8,561,098</b>	<b>8,837,961</b>	<b>8,709,085</b>	<b>8,172,343</b>	



**General Fund  
2020 Proposed Expenditures  
\$32,160,217**



## PITKIN COUNTY CAPITAL FUND

	2018	2019	2019	2020	2021	2022	2023	2024
	Actual	Orig. Budget	Yr-End Estimate					
<b>Revenue</b>								
Sales Tax	1,641,542	1,184,758	1,304,349	1,304,349	1,346,740	1,390,509	1,435,701	1,482,361
Interest Income	177,892	57,000	57,000	15,983	8,290	7,350	3,540	3,870
Intergovernmental	107,617	-	213,000	-	-	-	-	-
Other Revenue	11,904	9,000	9,000	9,000	9,000	9,000	9,000	9,000
Public Safety Entity Contributions	65,126	210,424	-	-	-	-	-	-
Sale of Assets	70,726	55,170	55,170	86,475	106,456	84,870	140,790	60,759
<b>Total Revenue</b>	<b>2,074,807</b>	<b>1,516,352</b>	<b>1,638,519</b>	<b>1,415,807</b>	<b>1,470,486</b>	<b>1,491,729</b>	<b>1,589,031</b>	<b>1,555,990</b>
<b>Capital Expenditures</b>								
Information Technology	1,063,637	784,590	1,484,371	347,000	18,000	202,000	68,000	73,000
Vehicles	376,764	468,692	468,692	734,000	709,707	565,800	938,600	405,060
Public Works Lot Improvements	1,936,704	-	-	-	-	-	-	-
Facility Purchase (Southside)	44,088	760,000	760,000	-	-	-	-	-
Facilities	10,717,040	3,018,932	6,100,128	257,500	230,000	330,000	-	-
General Fund Dept'l Equipment								
BOCC Meeting Room	-	50,000	50,000	-	15,000	-	40,000	10,000
Elections	-	-	-	75,500	18,500	15,000	-	108,394
Clerk & Recorder	-	-	-	-	-	38,500	-	150,000
Detentions	-	36,307	36,307	-	-	-	-	40,465
Dispatch	16,646	400,000	-	-	-	-	-	-
Facilities	75,688	-	-	-	11,000	22,000	-	-
Public Works	-	-	-	-	5,500	-	-	-
Radios	-	-	-	-	-	-	10,000	-
Sheriff / Mtn Rescue	-	15,000	15,000	18,000	-	-	-	-
Insurance Allocation	54,705	20,283	20,283	63,832	65,428	67,063	68,740	70,459
<b>Total Capital Expenditures</b>	<b>14,285,271</b>	<b>5,553,804</b>	<b>8,934,781</b>	<b>1,495,832</b>	<b>1,073,135</b>	<b>1,240,363</b>	<b>1,125,340</b>	<b>857,378</b>
<b>Annual Surplus/(Deficit)</b>	<b>(12,210,464)</b>	<b>(4,037,452)</b>	<b>(7,296,262)</b>	<b>(80,025)</b>	<b>397,351</b>	<b>251,366</b>	<b>463,691</b>	<b>698,612</b>
Transfer to Debt Service Fund	(1,251,302)	(1,244,481)	(1,244,481)	(1,248,281)	(1,245,281)	(1,245,881)	(1,246,681)	(1,246,681)
Transfer from General Fund	650,000	3,750,000	5,604,488	800,000	800,000	800,000	800,000	700,000
Transfers from Other Funds	-	650,000	650,000	-	-	-	-	-
Beginning Capital Fund Balance	16,049,322	3,237,556	3,237,556	951,301	422,995	375,065	180,550	197,560
<b>Ending Capital Fund Balance</b>	<b>3,237,556</b>	<b>2,355,623</b>	<b>951,301</b>	<b>422,995</b>	<b>375,065</b>	<b>180,550</b>	<b>197,560</b>	<b>349,491</b>

**Pitkin County Road & Bridge Fund**  
2020 Budget & Five-Year Plan

	2018 Actual	2019 Initial Budget	2019 Year-End Estimate	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget
<b>Revenues</b>								
Property Taxes	536,531	563,400	563,400	586,917	607,459	626,898	646,959	667,662
Sales Taxes	3,698,877	3,159,355	3,549,248	3,478,263	3,591,307	3,708,024	3,828,535	3,952,963
Other Taxes	19,581	20,428	20,428	19,022	19,688	20,318	20,968	21,639
Intergovernmental	1,418,827	2,188,348	2,528,348	1,576,066	1,309,163	1,336,655	1,364,725	1,393,384
Charges for Services	40,700	40,000	40,000	40,000	40,840	41,698	42,574	43,468
Licenses & Permits	23,415	14,000	14,000	18,000	18,378	18,764	19,158	19,560
Other Revenue	102,292	100,000	100,000	100,000	102,100	104,244	106,433	108,668
Interest Income	17,743	-	-	11,245	4,850	2,720	3,990	4,310
Sale of Fixed Assets	102,489	130,500	130,500	77,220	112,530	65,310	94,890	99,780
<b>Total Revenues</b>	<b>5,960,455</b>	<b>6,216,031</b>	<b>6,945,924</b>	<b>5,906,733</b>	<b>5,806,315</b>	<b>5,924,631</b>	<b>6,128,232</b>	<b>6,311,434</b>
<b>Expenditures</b>								
Salaries and Wages	828,447	844,233	844,233	731,968	745,674	782,958	810,362	850,880
Employee Benefits	46,302	48,809	48,809	179,987	186,287	195,601	202,447	212,569
Health Insurance	160,627	184,743	184,743	189,030	202,262	216,420	231,569	247,779
Professional & Technical Services	211,949	237,563	269,490	227,000	231,767	236,634	241,603	246,677
Property Services	71,896	68,600	68,600	97,000	99,037	101,117	103,240	105,408
Road Maintenance Projects	624,867	2,078,000	1,899,017	3,448,500	2,169,104	1,889,653	1,971,714	2,649,300
Other Services	546,416	578,129	578,129	749,139	764,871	780,933	797,333	814,077
Supplies	163,753	213,100	213,100	103,900	106,082	108,310	110,585	112,907
Property								
Infrastructure	1,589	100,000	198,412	-	-	-	-	-
Machinery & Equipment	7,310	11,300	11,300	11,000	11,231	11,467	11,708	11,954
Computers & Computer Equipment	830	-	-	-	-	-	-	10,569
Vehicles	-	-	-	-	-	70,400	153,600	73,200
Heavy Equipment	295,125	870,000	1,161,315	744,800	750,200	365,000	479,000	592,000
Other Expenditures	741,041	1,186,199	1,407,536	900,712	919,627	938,939	958,657	978,789
<b>Total Expenditures</b>	<b>3,700,152</b>	<b>6,420,676</b>	<b>6,884,684</b>	<b>7,383,036</b>	<b>6,186,142</b>	<b>5,697,432</b>	<b>6,071,818</b>	<b>6,906,109</b>
<b>Annual Surplus/(Deficit)</b>	<b>2,260,303</b>	<b>(204,645)</b>	<b>61,240</b>	<b>(1,476,303)</b>	<b>(379,827)</b>	<b>227,199</b>	<b>56,414</b>	<b>(594,675)</b>
Beginning Available Fund Balance			2,280,456	2,341,696	865,393	485,566	712,765	769,179
<b>Ending Available Fund Balance</b>			<b>2,341,696</b>	<b>865,393</b>	<b>485,566</b>	<b>712,765</b>	<b>769,179</b>	<b>174,504</b>

## Pitkin County Human Services Fund 2020 Budget & Five-Year Plan

	2018 Actual	2019 Initial Budget	2019 Year-End Estimate	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget
<b>Revenues</b>								
Other Taxes	7,357	7,337	7,337	7,585	7,850	8,101	8,360	8,628
Property Taxes	201,585	202,273	202,273	223,097	230,905	238,294	245,919	253,788
Intergovernmental	2,025,192	2,198,118	2,247,061	1,999,802	2,041,797	2,084,675	2,128,453	2,173,150
Charges for Services	-	27,000	27,000	30,000	30,630	31,273	31,930	32,601
Other Revenue	5,876	57,100	59,714	47,900	48,906	49,933	50,982	52,053
Interest Income	8,587	-	-	15,420	17,990	17,990	17,990	17,990
Sale of Fixed Assets	-	-	-	-	-	12,300	6,600	-
<b>Total Revenues</b>	<b>2,248,597</b>	<b>2,491,828</b>	<b>2,543,385</b>	<b>2,323,804</b>	<b>2,378,078</b>	<b>2,442,566</b>	<b>2,490,234</b>	<b>2,538,210</b>
<b>Expenditures</b>								
Salaries and Wages	958,083	1,737,560	1,737,560	1,546,574	1,574,603	1,653,333	1,711,199	1,796,758
Employee Benefits	16,657	31,991	31,991	303,334	313,950	329,648	341,186	358,246
Health Insurance	182,651	320,503	320,503	310,576	332,316	355,578	380,469	407,103
Professional & Technical Services	183,551	275,114	285,053	280,196	286,080	292,088	298,222	304,484
Property Services	-	-	1,290	1,200	1,225	1,251	1,277	1,304
Other Services	918,045	1,359,059	1,364,649	1,324,098	1,351,904	1,370,084	1,398,856	1,428,232
Supplies	4,865	41,760	41,910	33,524	34,228	34,947	35,681	36,431
Property	-	400	400	-	-	-	-	-
Machinery & Equipment	-	11,000	11,000	-	1,225	3,126	4,784	11,111
Computers & Computer Equipment	1,809	3,250	14,148	3,250	3,318	27,093	10,365	73,983
Vehicles	-	40,000	40,000	-	-	82,000	44,000	-
Furniture & Fixtures	-	78,900	78,900	20,900	10,782	4,376	3,359	13,442
Software	2,772	-	-	-	-	-	-	-
Other Expenditures	159,106	46,083	46,083	60,569	61,841	63,139	64,465	65,819
Anticipated Favorable Budget Variance	-	(25,059)	(25,059)	(150,000)	(153,150)	(156,366)	(159,650)	(163,003)
<b>Total Expenditures</b>	<b>2,427,541</b>	<b>3,920,561</b>	<b>3,948,428</b>	<b>3,734,221</b>	<b>3,818,322</b>	<b>4,060,297</b>	<b>4,134,213</b>	<b>4,333,910</b>
Transfers From General Fund	235,000	1,086,624	1,086,624	908,800	923,070	985,765	979,289	998,770
Transfers From HCF	-	495,400	495,400	516,409	533,083	548,862	565,146	581,951
<b>Annual Operating Surplus/(Deficit)</b>	<b>56,057</b>	<b>153,291</b>	<b>176,981</b>	<b>14,792</b>	<b>15,909</b>	<b>(83,104)</b>	<b>(99,544)</b>	<b>(214,979)</b>
Beginning Available Fund Balance			432,963	609,944	624,736	640,645	557,541	457,997
<b>Ending Available Fund Balance</b>			<b>609,944</b>	<b>624,736</b>	<b>640,645</b>	<b>557,541</b>	<b>457,997</b>	<b>243,018</b>

## Pitkin County Public Health Fund 2020 Budget & Five-Year Plan

	2018 Actual	2019 Initial Budget	2019 Year-End Estimate	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget
<b>Revenues</b>								
Taxes	-	-	-	300,000	306,300	312,732	319,299	326,004
Intergovernmental	460,298	719,808	724,918	696,200	710,820	725,748	740,988	756,549
Charges for Services	51,734	49,185	49,185	48,035	49,044	50,074	51,126	52,200
Licenses & Permits	43,291	42,950	42,950	11,250	11,486	11,727	11,973	12,224
Other Revenues	8,412	500	500	2,000	2,042	2,085	2,129	2,174
Investment Income	16,978	-	-	18,739	-	-	-	-
Sale of Assets	-	-	-	-	-	-	6,300	6,600
<b>Total Revenues</b>	<b>580,713</b>	<b>812,443</b>	<b>817,553</b>	<b>1,076,224</b>	<b>1,079,692</b>	<b>1,102,366</b>	<b>1,131,815</b>	<b>1,155,751</b>
<b>Expenditures</b>								
Salaries and Wages	614,995	765,109	765,109	814,924	832,209	873,819	904,402	949,622
Employee Benefits	19,256	15,154	15,154	171,337	177,333	186,200	192,717	202,353
Health Insurance	110,587	153,982	153,982	172,467	184,539	197,457	211,279	226,069
Professional & Technical Services	163,536	505,701	537,964	458,632	468,264	478,097	488,137	498,388
Property Services	-	-	-	-	-	-	-	-
Other Services	43,058	96,092	96,815	80,235	81,920	83,640	85,397	87,191
Supplies	11,400	18,140	18,140	5,632	5,750	5,871	5,994	6,120
Machinery & Equipment	1,990	1,000	1,000	2,000	-	-	-	-
Computers & Computer Equipment	12,518	5,495	5,495	9,100	-	6,773	10,364	21,138
Vehicles	-	-	-	-	-	-	42,000	44,000
Furniture & Fixtures	10,356	-	-	1,400	-	834	6,910	10,569
Other Expenditures	229,354	283,648	229,498	337,968	345,066	352,312	359,710	367,264
<b>Othe Total Expenditures</b>	<b>1,217,051</b>	<b>1,844,321</b>	<b>1,823,157</b>	<b>2,053,695</b>	<b>2,095,081</b>	<b>2,185,003</b>	<b>2,306,910</b>	<b>2,412,714</b>
Transfer From General Fund (Env. Health)	441,849	388,032	330,028	451,287	463,733	485,088	538,713	581,409
Transfer From General Fund (Public Health)	92,889	-	-	-	-	-	-	-
Transfer From HCF (Public Health)	125,000	411,920	411,920	447,647	463,315	478,141	493,442	509,232
Transfer From HCF (Core Public Health Svcs)	-	251,000	251,000	168,640	172,181	175,797	179,489	183,258
<b>Annual Operating Surplus/(Deficit)</b>	<b>23,400</b>	<b>19,074</b>	<b>(12,656)</b>	<b>90,103</b>	<b>83,840</b>	<b>56,389</b>	<b>36,549</b>	<b>16,936</b>
Beginning Available Fund Balance			323,815	311,159	401,262	485,102	541,491	578,040
<b>Ending Available Fund Balance</b>			<b>311,159</b>	<b>401,262</b>	<b>485,102</b>	<b>541,491</b>	<b>578,040</b>	<b>594,976</b>

**Pitkin County Open Space & Trails Fund**  
**2020 Budget & Five-Year Plan**

	2018 Actual	2019 Initial Budget	2019 Year-End Estimate	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget
<b>Revenues</b>								
Other Taxes	424,453	423,257	423,257	437,614	443,741	448,622	453,557	458,546
Property Taxes	11,629,943	11,669,620	11,669,620	12,870,996	13,051,190	13,194,753	13,339,895	13,486,634
Intergovernmental	27,718	580,000	1,158,955	-	-	-	-	-
Fees & Charges for Services	15,000	-	-	-	-	-	-	-
Licenses & Permits	10,430	-	-	5,000	5,250	5,250	5,250	5,250
Fines	5,364	-	-	-	-	-	-	-
Other Revenue	123,942	633,900	1,001,237	26,140	16,479	16,825	17,178	17,539
Interest Income	370,903	233,450	233,450	414,883	484,030	484,030	484,030	484,030
Sale of Fixed Assets	7,100	8,910	8,910	4,500	17,250	10,500	16,500	10,050
<b>Total Revenues</b>	<b>12,614,853</b>	<b>13,549,137</b>	<b>14,495,429</b>	<b>13,759,133</b>	<b>14,017,940</b>	<b>14,159,980</b>	<b>14,316,410</b>	<b>14,462,049</b>
<b>Expenditures</b>								
Salaries and Wages	1,336,669	1,761,457	1,761,457	1,388,103	1,457,507	1,530,382	1,606,902	1,687,247
Employee Benefits	44,113	59,271	59,271	281,693	295,777	310,566	326,095	342,400
Health Insurance	202,546	338,245	338,245	277,262	296,671	317,438	339,658	363,435
Purchased Services	1,055,949	877,473	1,944,330	997,700	711,302	725,189	739,368	753,845
Property Services	174,421	82,800	249,453	12,900	13,171	13,448	13,730	14,018
Other Services	223,140	331,178	357,907	371,528	379,330	387,296	395,430	403,734
Supplies	140,238	130,075	207,511	119,215	121,719	124,275	126,885	129,549
Projects or One-Time Costs	-	-	-	444,610	456,136	176,990	-	386,124
Property								
Land	591,972	-	6,315,436	-	-	-	-	-
Infrastructure	526,716	3,351,000	4,518,071	587,000	-	-	-	-
Building Improvements	137,596	448,785	486,200	22,000	-	-	-	-
Machinery & Equipment	8,400	2,500	2,500	4,500	4,689	4,784	15,176	14,092
Computers & Computer Equipment	17,835	13,750	13,750	-	-	13,819	14,092	28,184
Vehicles & Heavy Equipment	343,551	99,400	99,400	165,000	115,000	70,000	110,000	67,000
Conservation Easements	-	-	8,900,000	-	-	-	-	-
Other Expenditures	1,439,806	1,999,362	2,056,362	1,938,131	1,974,107	2,010,838	2,048,341	2,086,631
<b>Total Expenditures</b>	<b>6,242,952</b>	<b>9,495,296</b>	<b>27,309,893</b>	<b>6,609,642</b>	<b>5,825,409</b>	<b>5,685,025</b>	<b>5,735,677</b>	<b>6,276,259</b>
Transfer to Debt Service Fund	(1,213,355)	(1,254,172)	(1,254,172)	(1,215,475)	(1,224,381)	(1,218,773)	(1,217,869)	(1,226,559)
Transfers from Other Funds	69,000	69,000	69,000	69,000	69,000	69,000	69,000	69,000
<b>Annual Surplus/(Deficit)</b>	<b>5,227,546</b>	<b>2,868,669</b>	<b>(13,999,636)</b>	<b>6,003,016</b>	<b>7,037,150</b>	<b>7,325,182</b>	<b>7,431,864</b>	<b>7,028,231</b>
Beginning Available Fund Balance	16,473,938		21,701,484	7,701,848	13,704,864	20,742,014	28,067,196	35,499,060
<b>Ending Available Fund Balance</b>	<b>21,701,484</b>		<b>7,701,848</b>	<b>13,704,864</b>	<b>20,742,014</b>	<b>28,067,196</b>	<b>35,499,060</b>	<b>42,527,291</b>

# Open Space and Trails Multi-Year Projection

<b>2019 - 2024</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
assessed value	3,111,898,630	3,432,265,480	3,480,317,200	3,518,600,690	3,557,305,300	3,596,435,660
percentage change in assessed value	0.3%	10.3%	1.4%	1.1%	1.1%	1.1%
<b>Administration</b>						
Property tax revenue	11,669,620	12,870,996	13,051,190	13,194,753	13,339,895	13,486,634
Motor vehicle ownership tax	423,257	437,614	443,741	448,622	453,557	458,546
Investment income	233,450	414,883	484,030	484,030	484,030	484,030
Misc revenues	-	-	-	-	-	-
Bond proceeds	-	-	-	-	-	-
less Debt service	(1,254,172)	(1,215,475)	(1,224,381)	(1,218,773)	(1,217,869)	(1,226,559)
less Tax collection fees	(583,633)	(643,550)	(657,065)	(670,863)	(684,951)	(699,335)
less General operations	(2,018,652)	(1,722,450)	(1,788,508)	(1,871,428)	(1,944,004)	(2,033,766)
<b>Remaining tax revenue allocated to programs below</b>	<b>8,469,870</b>	<b>10,142,018</b>	<b>10,309,007</b>	<b>10,366,341</b>	<b>10,430,658</b>	<b>10,469,550</b>
<b>Open Space Acquisition &amp; Improvement (25-75%)</b>						
	57%	57%	57%	57%	57%	57%
Beginning balance	15,226,631	4,561,947	9,866,531	15,344,674	20,846,412	26,375,241
Tax revenue allocation	4,827,826	5,780,950	5,876,134	5,908,814	5,945,475	5,967,644
Other revenue	146,000	10,000	-	-	-	-
Available for projects	20,200,457	10,352,897	15,742,665	21,253,488	26,791,887	32,342,885
less acquisitions and admin:	(15,638,510)	(486,366)	(397,991)	(407,076)	(416,646)	(426,727)
<b>Projected Year-end Open Space Balance</b>	<b>4,561,947</b>	<b>9,866,531</b>	<b>15,344,674</b>	<b>20,846,412</b>	<b>26,375,241</b>	<b>31,916,158</b>
<b>Trails Acquisition and Construction (10-40%)</b>						
	15%	13%	13%	13%	13%	13%
Beginning Balance	6,272,198	4,759,212	5,215,674	6,505,845	7,803,469	9,109,455
Tax revenue allocation	1,270,481	1,318,462	1,340,171	1,347,624	1,355,986	1,361,042
Other revenue	1,949,292	-	-	-	-	-
Available for projects	9,491,971	6,077,674	6,555,845	7,853,469	9,159,455	10,470,496
less projects:	(4,732,759)	(862,000)	(50,000)	(50,000)	(50,000)	(50,000)
<b>Projected Year-end Trails Balance</b>	<b>4,759,212</b>	<b>5,215,674</b>	<b>6,505,845</b>	<b>7,803,469</b>	<b>9,109,455</b>	<b>10,420,496</b>
<b>Maintenance (15-35%)</b>						
	28%	30%	30%	30%	30%	30%
Beginning balance	202,655	(1,619,310)	(1,377,341)	(1,108,505)	(582,685)	14,364
Tax revenue allocation	2,371,564	3,042,605	3,092,702	3,109,902	3,129,197	3,140,865
Other revenue	142,810	94,640	107,979	101,575	107,928	101,839
Available for projects	2,717,029	1,517,935	1,823,340	2,102,973	2,654,440	3,257,068
less operations	(3,748,239)	(2,281,166)	(2,356,020)	(2,433,884)	(2,514,900)	(2,599,215)
less projects	(588,100)	(614,110)	(575,825)	(251,774)	(125,176)	(467,216)
<b>Projected Year-end Maintenance Balance</b>	<b>(1,619,310)</b>	<b>(1,377,341)</b>	<b>(1,108,505)</b>	<b>(582,685)</b>	<b>14,364</b>	<b>190,637</b>
<b>Total Fund Balance</b>	<b>7,701,848</b>	<b>13,704,864</b>	<b>20,742,014</b>	<b>28,067,196</b>	<b>35,499,060</b>	<b>42,527,291</b>

## Pitkin County Employee Housing Fund 2020 Budget & Five-Year Plan

	2018 Actual	2019 Initial Budget	2019 Year-End Estimate	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget
<b>Revenues</b>								
Intergovernmental	-	-	-	-	250,000	-	-	-
Other Revenue (Rental & Misc.)	256,428	276,564	276,564	290,116	296,208	302,428	308,779	315,263
Impact Fees	699,067	500,000	231,136	500,000	510,500	521,221	532,167	543,343
Interest Income	93,553	9,970	9,970	9,909	1,460	13,350	9,970	6,650
Sale of Fixed Assets	-	1,000,000	-	500,000	1,100,000	500,000	-	-
<b>Total Revenues</b>	<b>1,049,047</b>	<b>1,786,534</b>	<b>517,670</b>	<b>1,300,025</b>	<b>2,158,168</b>	<b>1,336,999</b>	<b>850,916</b>	<b>865,256</b>
<b>Expenditures</b>								
Salaries and Wages	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-
Health Insurance	-	-	-	-	-	-	-	-
Professional & Technical Services	249,184	229,000	320,814	475,000	229,725	234,549	239,475	244,504
Property Services	85,915	72,100	72,100	109,000	111,289	113,626	116,012	118,448
Other Services	-	-	-	5,000	5,105	5,212	5,321	5,433
Supplies	8,713	16,000	16,000	15,000	15,315	15,637	15,965	16,300
Property								
Land	6,450,270	-	-	-	-	-	-	-
Land Improvements	-	1,500,000	-	450,000	500,000	500,000	-	-
Buildings	-	-	-	350,000	-	-	-	-
Building Improvements	-	-	-	-	-	-	-	-
Other Improvements	-	-	-	-	-	-	-	-
Computers and Computer Equipment	-	-	-	-	-	-	-	-
Intangibles	1,349,836	600,000	600,000	300,000	500,000	500,000	500,000	500,000
Other Expenditures	77,675	75,281	75,281	145,720	148,780	151,904	155,094	158,351
APCHA	-	-	-	404,700	412,800	496,100	504,500	618,100
Contributions to Housing	2,361,622	-	857,541	-	-	-	-	-
<b>Total Expenditures</b>	<b>10,583,215</b>	<b>2,492,381</b>	<b>1,941,736</b>	<b>2,254,420</b>	<b>1,923,014</b>	<b>2,017,028</b>	<b>1,536,367</b>	<b>1,661,136</b>
Fund Balance Transfer from GF	200,000	-	-	404,700	412,800	496,100	504,500	618,100
Fund Balance Transfer to Capital Fund	-	(375,000)	(375,000)	-	-	-	-	-
<b>Annual Surplus/(Deficit)</b>	<b>(9,334,168)</b>	<b>(1,080,847)</b>	<b>(1,799,066)</b>	<b>(549,695)</b>	<b>647,954</b>	<b>(183,929)</b>	<b>(180,951)</b>	<b>(177,780)</b>
Beginning Available Fund Balance			2,428,329	629,263	79,568	727,522	543,593	362,642
<b>Ending Available Fund Balance</b>			<b>629,263</b>	<b>79,568</b>	<b>727,522</b>	<b>543,593</b>	<b>362,642</b>	<b>184,862</b>



**Pitkin County Healthy Rivers & Streams Fund**  
2020 Budget & Five-Year Plan

	2018 Actual	2019 Initial Budget	2019 Year-End Estimate	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2023 Budget
<b>Revenues</b>								
Taxes	1,121,476	1,159,469	1,289,469	1,263,904	1,304,981	1,347,393	1,391,183	1,436,396
Intergovernmental	-	551,743	-	807,743	-	-	-	-
Other Revenue	276	-	-	-	-	-	-	-
Interest Income	39,287	17,480	17,480	20,237	19,390	26,260	33,450	40,980
<b>Total Revenues</b>	<b>1,161,039</b>	<b>1,728,692</b>	<b>1,306,949</b>	<b>2,091,884</b>	<b>1,324,371</b>	<b>1,373,653</b>	<b>1,424,633</b>	<b>1,477,376</b>
<b>Expenditures</b>								
Salaries and Wages	117,883	119,108	119,108	107,895	109,856	115,349	119,386	125,355
Employee Benefits	1,449	1,211	1,211	19,987	20,687	21,721	22,481	23,605
Health Insurance	18,854	22,506	22,506	21,499	23,004	24,614	26,337	28,181
Professional & Technical Services	134,855	194,500	194,500	185,000	112,310	114,669	117,077	119,536
Other Services	48,541	64,100	74,100	69,300	70,755	72,241	73,758	75,307
Supplies	117	5,500	5,500	15,000	15,315	15,637	15,965	16,300
Property								
Land Improvements	340,605	1,420,000	968,040	1,790,000	-	-	-	-
Intangibles	10,428	-	-	-	-	-	-	-
Other Expenditures	47,548	48,010	48,010	40,610	41,463	42,334	43,223	44,131
Grants & Contributions	145,770	285,000	300,000	254,500	259,845	265,302	270,873	276,561
<b>Total Expenditures</b>	<b>866,050</b>	<b>2,159,935</b>	<b>1,732,975</b>	<b>2,503,791</b>	<b>653,235</b>	<b>671,867</b>	<b>689,100</b>	<b>708,976</b>
<b>Annual Surplus/(Deficit)</b>	294,989	(431,243)	(426,026)	(411,907)	671,136	701,786	735,533	768,400
Beginning Available Fund Balance			2,731,354	2,305,328	1,893,421	2,564,557	3,266,343	4,001,876
<b>Ending Available Fund Balance</b>			<b>2,305,328</b>	<b>1,893,421</b>	<b>2,564,557</b>	<b>3,266,343</b>	<b>4,001,876</b>	<b>4,770,276</b>

**Pitkin County Translator Fund**  
2020 Budget & Five-Year Plan

	2018 Actual	2019 Initial Budget	2019 Year-End Estimate	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget
<b>Revenues</b>								
Other Taxes	30,674	32,734	32,734	31,975	32,646	33,332	34,032	34,747
Property Taxes	840,466	902,449	902,449	940,439	973,354	1,004,501	1,036,645	1,069,818
Intergovernmental	354,997	411,000	611,000	-	-	-	50,000	60,000
Charges for Services	-	74,380	4,000	25,000	75,525	77,111	78,730	80,383
Other Revenue	29,061	30,000	30,000	30,000	30,630	31,273	31,930	32,601
Interest Income	27,901	15,560	15,560	2,202	1,460	290	20	120
Sale of Fixed Assets	5,701	25,892	25,892	-	-	7,500	-	-
<b>Total Revenues</b>	<b>1,288,800</b>	<b>1,492,015</b>	<b>1,621,635</b>	<b>1,029,616</b>	<b>1,113,615</b>	<b>1,154,007</b>	<b>1,231,357</b>	<b>1,277,669</b>
<b>Expenditures</b>								
Salaries and Wages	200,333	261,285	254,285	266,647	271,568	285,146	295,126	309,882
Employee Benefits	5,180	8,497	8,497	49,482	51,214	53,775	55,657	58,440
Health Insurance	32,381	58,508	28,508	27,020	28,911	30,935	33,100	35,417
Professional & Technical Services	298,200	159,000	184,321	145,000	148,045	151,154	154,328	157,569
Property Services	23,285	48,500	48,500	50,500	51,561	52,644	53,750	54,879
Other Services	41,098	54,764	54,764	44,933	45,877	46,840	47,824	48,828
Supplies	21,664	50,000	50,000	71,000	72,491	74,013	75,567	77,154
Property								
Infrastructure	1,278,633	1,705,000	872,400	515,000	555,424	166,720	62,717	5,420
Machinery & Equipment	-	470,600	367,700	217,250	280,775	83,360	69,095	108,400
Computers & Computer Equipment	3,235	-	-	5,000	3,318	-	3,455	-
Vehicles	-	67,000	67,000	-	-	50,000	-	-
Other Expenditures	262,114	276,079	276,079	312,936	319,508	326,218	333,069	340,063
<b>Total Expenditures</b>	<b>2,166,123</b>	<b>3,159,233</b>	<b>2,212,054</b>	<b>1,704,768</b>	<b>1,828,692</b>	<b>1,320,805</b>	<b>1,183,688</b>	<b>1,196,052</b>
<b>Annual Surplus/(Deficit)</b>	<b>(877,323)</b>	<b>(1,667,218)</b>	<b>(590,419)</b>	<b>(675,152)</b>	<b>(715,077)</b>	<b>(166,798)</b>	<b>47,669</b>	<b>81,617</b>
Fund Balance Transfer from GF	-	1,500,000	1,500,000	-	-	-	-	-
Fund Balance Transfer to Other Funds	-	(275,000)	(275,000)	-	-	-	-	-
Beginning Available Fund Balance			931,596	1,566,177	891,025	175,948	9,150	56,819
<b>Ending Available Fund Balance</b>			<b>1,566,177</b>	<b>891,025</b>	<b>175,948</b>	<b>9,150</b>	<b>56,819</b>	<b>138,436</b>

**Transit Sales and Use Tax  
2020 Budget and 5-Year Plan**

<b>EOTC Transit Project Funding</b>	<b>Actual</b>	<i>Projection or</i> <b>Budget</b>	<b>Budget</b>	<b>Plan</b>	<b>Plan</b>	<b>Plan</b>	<b>Plan</b>
	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
<b>FUNDING SOURCES:</b>							
Pitkin County 1/2% sales tax	5,669,869	6,520,350	<b>6,389,943</b>	6,597,616	6,812,039	7,033,430	7,262,016
less RFTA contribution (81.04% of 1/2% sales tax)	4,594,862	5,284,092	<b>5,178,410</b>	5,346,708	5,520,476	5,699,892	5,885,138
net 1/2% sales tax funding to EOTC	1,075,007	1,236,258	<b>1,211,533</b>	1,250,908	1,291,563	1,333,538	1,376,878
Pitkin County 1/2% use tax	1,484,002	1,000,000	<b>550,000</b>	567,875	586,331	605,387	625,062
Investment income & misc.	166,211	187,000	<b>252,213</b>	261,020	287,404	138,943	159,877
<b>Total Funding Sources</b>	<b>2,725,220</b>	<b>2,423,258</b>	<b>2,013,746</b>	<b>2,079,803</b>	<b>2,165,298</b>	<b>2,077,868</b>	<b>2,161,817</b>
<b>FUNDING USES:</b>							
<b>Ongoing / Operational</b>							
Use tax collection costs & overhead	67,213	113,090	<b>148,299</b>	151,413	154,593	157,839	161,154
Administrative costs & meeting costs	4,781	11,700	<b>12,400</b>	12,660	12,926	13,197	13,474
Country Inn taxi program in-lieu of bus stop safety improvements	2,108	4,000	<b>4,000</b>	4,000	4,000	4,000	4,000
X-Games transit subsidy	115,000	115,000	<b>115,000</b>	-	-	-	-
Brush Creek Park and Ride operating costs	30,252	32,000	<b>42,000</b>	95,000	96,995	99,032	101,112
No-fare Aspen-Snowmass-Woody Creek bus service - year-round	650,556	662,158	<b>690,075</b>	838,888	872,444	907,342	943,636
WE-cycle operational support	100,000	100,000	<b>100,000</b>				
Brush Creek BRT connecting service - spring, summer, fall (50% from Snowmass Sav	294,400						
Regional Transportation Administrator	34,492	134,376	<b>140,881</b>	148,177	155,856	163,937	172,442
<b>sub-total Ongoing / Operational</b>	<b>1,298,801</b>	<b>1,172,324</b>	<b>1,252,655</b>	<b>1,250,138</b>	<b>1,296,814</b>	<b>1,345,347</b>	<b>1,395,818</b>
<b>net funding available for projects</b>	<b>1,426,419</b>	<b>1,250,934</b>	<b>761,091</b>	<b>829,665</b>	<b>868,484</b>	<b>732,521</b>	<b>765,999</b>
<b>Projects</b>							
Buttermilk/SH82 Pedestrian Crossing Analysis	22,753						
Battery Electric Bus Program		500,000					
Variable message sign on Hwy 82		-	<b>564,019</b>				
Snowmass Mall transit station (funded from Snowmass Village Savings Fund)	50,000	-	<b>650,000</b>		5,578,787		
EOTC Retreat, Professional Services, Regional Transportation Participation		10,000	<b>8,000</b>				
Brush Creek Park and Ride FLAP grant match (EOTC approved 10/20/16)		41,127	<b>1,958,873</b>				
Community Task Force - Integrated Mobility System Feasibility			<b>10,000</b>				
<b>Total Uses</b>	<b>1,371,554</b>	<b>1,723,451</b>	<b>4,443,547</b>	<b>1,250,138</b>	<b>6,875,601</b>	<b>1,345,347</b>	<b>1,395,818</b>
<b>EOTC ANNUAL SURPLUS/(DEFICIT)</b>	<b>1,353,666</b>	<b>699,807</b>	<b>(2,429,801)</b>	<b>829,665</b>	<b>(4,710,303)</b>	<b>732,521</b>	<b>765,999</b>
<b>EOTC CUMULATIVE SURPLUS FUND BALANCE</b>	<b>9,937,022</b>	<b>10,636,829</b>	<b>8,207,028</b>	<b>9,036,693</b>	<b>4,326,390</b>	<b>5,058,911</b>	<b>5,824,910</b>

**Transit Sales and Use Tax  
2020 Budget and 5-Year Plan**

	<b>Actual 2018</b>	<b>Projection or Budget 2019</b>	<b>Budget 2020</b>	<b>Plan 2021</b>	<b>Plan 2022</b>	<b>Plan 2023</b>	<b>Plan 2024</b>
--	------------------------	--	------------------------	----------------------	----------------------	----------------------	----------------------

<b>DISTRIBUTION OF ANNUAL SURPLUS</b>							
<b>(excludes projects funded from savings funds)</b>	1,550,866	699,807	<b>(1,779,801)</b>	829,665	868,484.00	732,521	765,999
25% to Snowmass Village Savings until restored to maximum	274,222	-	<b>(355,960)</b>	207,416	148,544	-	-
remainder to Aspen Savings	1,276,645	699,807	<b>(1,423,841)</b>	622,249	719,940	732,521	765,999

<b>Savings Fund for greater Snowmass Village Area</b>							
Savings Fund maximum	6,228,787	6,228,787	<b>5,578,787</b>	5,578,787	-	-	-
share of annual surplus/deficit	274,222	-	<b>(355,960)</b>	207,416	148,544	-	-
less 50% of Brush Creek BRT connecting service	(147,200)	-					
less Snowmass mall transit station - reduces savings fund maximum	(50,000)	-	<b>(650,000)</b>	-	(5,578,787)	-	-
<b>Savings Fund for greater Snowmass Village Area</b>	<b>6,228,787</b>	<b>6,228,787</b>	<b>5,222,827</b>	<b>5,430,243</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Savings Fund for greater Aspen Area</b>							
share of annual surplus/deficit	1,276,645	699,807	<b>(1,423,841)</b>	622,249	719,940	732,521	765,999
<b>Savings Fund for greater Aspen Area</b>	<b>3,708,235</b>	<b>4,408,042</b>	<b>2,984,201</b>	<b>3,606,450</b>	<b>4,326,390</b>	<b>5,058,911</b>	<b>5,824,910</b>

	<b>Actual 2018</b>	<b>Budget 2019</b>	<b>Budget 2020</b>	<b>Plan 2021</b>	<b>Plan 2022</b>	<b>Plan 2023</b>	<b>Plan 2024</b>
--	------------------------	------------------------	------------------------	----------------------	----------------------	----------------------	----------------------

**1% Mass Transit Sales Tax**

Sales Tax Revenue	10,626,065	12,113,589	13,248,010	13,678,570	14,123,124	14,582,125	15,056,044
Sales Tax Distribution	10,626,065	12,113,589	13,248,010	13,678,570	14,123,124	14,582,125	15,056,044
Annual Surplus / (Deficit)	-	-	-	-	-	-	-

**Pitkin County Library District**  
**2020 Budget & Five-Year Plan**

	2018 Actual	2019 Initial Budget	2019 Year-End Estimate	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget
<b>Revenues</b>								
Other Taxes	148,878	152,688	152,688	151,877	157,193	162,223	167,414	172,771
Property Taxes	4,079,256	4,286,443	4,286,443	4,466,972	4,623,316	4,771,262	4,923,942	5,081,508
Intergovernmental	-	5,300	5,300	5,300	5,411	5,525	5,641	5,759
Fines	22,237	23,000	23,000	22,000	22,462	22,934	23,416	23,908
Other Revenues	3,683	-	-	-	-	-	-	-
Donations	91,963	121,995	136,995	122,000	22,000	22,462	22,934	23,416
Interest Income	19,083	9,800	9,800	71,679	102,104	112,127	127,021	138,753
Sale of Fixed Assets	2,318	2,600	2,600	2,500	2,553	2,607	2,662	2,718
<b>Total Revenues</b>	<b>4,367,418</b>	<b>4,601,826</b>	<b>4,616,826</b>	<b>4,842,328</b>	<b>4,935,039</b>	<b>5,099,140</b>	<b>5,273,030</b>	<b>5,448,833</b>
<b>Expenditures</b>								
Salaries and Wages	1,804,518	1,845,795	1,845,795	1,796,493	1,830,524	1,922,050	1,989,322	2,088,789
Employee Benefits	35,581	35,182	35,182	350,668	362,941	375,644	388,792	402,400
Health Insurance	340,651	419,252	419,252	445,659	476,855	510,235	545,952	584,169
Professional & Technical Services	155,461	188,280	191,065	194,425	198,508	202,677	206,934	211,279
Property Services	233,331	346,175	346,175	236,700	241,671	246,746	251,928	257,218
Other Services	106,211	116,100	116,100	145,165	148,213	151,325	154,503	157,748
Supplies	106,184	94,500	94,500	59,100	60,341	61,608	62,902	64,223
Library Collection	313,119	422,000	422,000	423,950	432,853	441,943	451,224	460,700
Property								
Building Improvements	-	-	-	-	-	298,377	88,383	-
Machinery & Equipment	-	16,000	16,000	-	3,410	53,976	33,591	39,024
Computer & Computer Equipment	30,993	56,275	56,275	26,810	120,682	9,170	36,142	21,030
Furniture & Fixtures	213,456	-	9,500	-	1,276	-	8,504	21,680
Software	-	23,205	23,205	37,000	-	-	-	-
Other Expenditures	579,144	600,727	620,782	563,674	575,512	587,598	599,938	612,537
<b>Total Expenditures</b>	<b>3,918,647</b>	<b>4,163,491</b>	<b>4,195,831</b>	<b>4,279,644</b>	<b>4,452,786</b>	<b>4,861,349</b>	<b>4,818,115</b>	<b>4,920,797</b>
<b>Annual Surplus/(Deficit)</b>	<b>448,771</b>	<b>438,335</b>	<b>420,995</b>	<b>562,684</b>	<b>482,253</b>	<b>237,791</b>	<b>454,915</b>	<b>528,036</b>
Beginning Available Fund Balance			1,010,129	1,274,644	1,537,328	1,819,581	1,857,372	2,307,287
Transfer to Capital Reserve Fund			(106,480)	(100,000)	-	-	-	-
Transfer to Employee Housing Reserve			(50,000)	(200,000)	(200,000)	(200,000)	(5,000)	(5,000)
Less TABOR Reserve			(131,020)	(145,270)	(148,051)	(152,974)	(158,191)	(163,465)
<b>Ending Available Operating Fund Balance</b>			<b>1,143,624</b>	<b>1,392,058</b>	<b>1,671,530</b>	<b>1,704,398</b>	<b>2,149,096</b>	<b>2,666,858</b>
<b>Capital Reserve Fund Balance</b>			1,570,202	1,670,202	1,670,202	1,670,202	1,670,202	1,670,202
<b>Employee Housing Reserve</b>			50,000	250,000	450,000	650,000	655,000	660,000

**Pitkin County Aspen Ambulance District Fund**  
**2020 Budget & Five-Year Plan**

	2018 Actual	2019 Initial Budget	2019 Year-End Estimate	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget
<b>Revenues</b>								
Taxes	1,267,625	1,269,910	1,269,910	1,418,493	1,418,493	1,489,418	1,489,418	1,638,360
Intergovernmental	-	-	-	90,000	-	-	-	-
Other Revenue	13	-	-	-	-	-	-	-
Interest Income	72,624	21,180	21,180	8,577	2,220	2,900	2,710	270
Proceeds from COP's	6,500,000	-	-	-	-	-	-	-
Sale of Fixed Assets	21,470	9,750	15,000	18,900	-	9,750	21,000	-
<b>Total Revenues</b>	<b>7,861,732</b>	<b>1,300,840</b>	<b>1,306,090</b>	<b>1,535,970</b>	<b>1,420,713</b>	<b>1,502,068</b>	<b>1,513,128</b>	<b>1,638,630</b>
<b>Expenditures</b>								
Salaries and Wages	1,297	7,282	7,282	3,541	3,604	3,784	3,916	4,112
Employee Benefits	-	109	109	662	685	719	744	781
Health Insurance	-	1,347	1,347	619	662	708	758	811
Professional & Technical Services	571,609	424,769	475,380	510,535	588,562	617,990	648,890	681,335
Property Services	2,308	10,000	10,000	79,761	81,436	83,146	84,892	86,675
Other Services	71,547	89,215	89,215	97,965	100,022	102,122	104,267	106,457
Supplies	3,190	-	-	-	-	-	-	-
Property								
Land Improvements	69,365	-	-	-	-	-	-	-
Buildings	2,633,734	4,117,994	5,455,790	-	-	-	-	-
Machinery & Equipment	40,172	-	2,300	33,000	8,168	8,336	35,079	62,872
Vehicles & Ambulances	232,464	65,000	57,374	270,000	-	65,000	65,000	65,000
Other Expenditures	154,035	165,747	264,037	281,517	175,119	178,796	182,551	186,385
<b>Total Expenditures</b>	<b>3,779,720</b>	<b>4,881,463</b>	<b>6,362,834</b>	<b>1,277,600</b>	<b>958,258</b>	<b>1,060,601</b>	<b>1,126,097</b>	<b>1,194,428</b>
Transfer to Debt Service Fund	66,006	442,997	442,997	445,996	445,996	445,996	445,996	445,996
<b>Annual Surplus/(Deficit)</b>	<b>4,016,006</b>	<b>(4,023,620)</b>	<b>(5,499,741)</b>	<b>(187,626)</b>	<b>16,459</b>	<b>(4,529)</b>	<b>(58,965)</b>	<b>(1,794)</b>
Beginning Available Fund Balance			5,741,015	241,274	53,648	70,107	65,578	6,613
<b>Ending Available Fund Balance</b>			<b>241,274</b>	<b>53,648</b>	<b>70,107</b>	<b>65,578</b>	<b>6,613</b>	<b>4,819</b>

<b>Pitkin County Airport 2020 Revenues</b>				
<b>Revenues Budget Overview</b>				
	<b>2019 Adj. Budget</b>	<b>2020 Budget</b>	<b>Change</b>	
Airline Revenues	4,475,620	6,434,246	1,958,626	43.8%
General Aviation Revenues	2,922,079	3,067,264	145,185	5.0%
Terminal Concessions	516,988	550,018	33,030	6.4%
Rental Cars	1,903,000	2,171,216	268,216	14.1%
Parking	650,000	650,000	-	0.0%
Other	1,236,371	850,580	(385,791)	-31.2%
<b>O&amp;M Total:</b>	<b>11,704,058</b>	<b>13,723,324</b>	<b>2,019,266</b>	<b>17.3%</b>

<b>Revenues</b>	<b>2019 Adj. Budget</b>	<b>2020 Budget</b>	<b>Change</b>	<b>% Change</b>
O&M Revenues	11,704,058	13,723,324	2,019,266	17.3%
CFC's & PFC's Revenues	1,800,000	1,940,357	140,357	7.8%
State and Federal Grants	6,233,870	1,832,500	(4,401,370)	-70.6%
<b>Total Revenues</b>	<b>19,737,928</b>	<b>17,496,181</b>	<b>(2,241,747)</b>	<b>-11.4%</b>

<b>Pitkin County Airport 2020 Expenses</b>				
<b>O&amp;M Budget Overview</b>				
	<b>2019 Adj. Budget</b>	<b>2020 Budget</b>	<b>Change</b>	
Personnel	5,006,212	4,989,334	(16,878)	-0.3%
Terminal	1,524,387	1,730,500	206,113	13.5%
Airfield/AOC/ARFF	1,900,300	2,253,206	352,906	18.6%
Security	523,000	1,066,000	543,000	103.8%
Administration	8,473,522	3,010,750	(5,462,772)	-64.5%
Internal Services	1,860,406	2,275,253	414,847	22.3%
<b>O&amp;M Total:</b>	<b>19,287,827</b>	<b>15,325,043</b>	<b>(3,962,784)</b>	<b>-20.5%</b>

<b>Expenses</b>	<b>2019 Adj. Budget</b>	<b>2020 Budget</b>	<b>Change</b>	<b>% Change</b>
O&M Total Expenses	19,287,827	15,325,043	(3,962,784)	-20.5%
Capital Total Expenses	14,294,063	1,180,950	(13,113,113)	-91.7%
<b>Total Budget Expenses</b>	<b>33,581,890</b>	<b>16,505,993</b>	<b>(17,075,897)</b>	<b>-50.8%</b>

**Pitkin County Airport**  
2020 Budget and 5-Year Plan

	<b>2019 Projected</b>	<b>2020 Budget</b>	<b>2021 Projected</b>	<b>2022 Projected</b>	<b>2023 Projected</b>	<b>2024 Projected</b>
Operating Revenue	11,704,058	13,723,324	14,225,546	14,746,428	15,286,672	15,847,011
Operating Expense	(19,287,827)	(15,325,043)	(15,815,054)	(16,321,086)	(16,843,673)	(17,399,345)
<i>Net Operating Revenue</i>	<i>(7,583,769)</i>	<i>(1,601,719)</i>	<i>(1,589,508)</i>	<i>(1,574,658)</i>	<i>(1,557,001)</i>	<i>(1,552,334)</i>
Capital Grants, PFC, CFC	8,033,870	3,772,857	4,445,760	14,226,000	9,825,072	14,554,591
Bond Proceeds	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Capital Project Costs	(14,294,063)	(1,180,950)	(4,826,039)	(15,890,000)	(11,455,542)	(33,867,063)
Projected Savings	4,200,000	-	-	-	-	-
<i>Net Revenue / (Expense)</i>	<i>(9,643,962)</i>	<i>990,188</i>	<i>(1,969,787)</i>	<i>(3,238,658)</i>	<i>(3,187,471)</i>	<i>(20,864,806)</i>
<b>Fund Balance</b>	<b>8,613,192</b>	<b>9,603,380</b>	<b>7,633,593</b>	<b>4,394,935</b>	<b>1,207,464</b>	<b>(19,657,342)</b>



**Pitkin County Public Safety Radio Fund**  
2020 Budget & Five-Year Plan

	2018 Actual	2019 Initial Budget	2019 Year-End Estimate	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget
<b>Revenues</b>								
Intergovernmental	195,941	355,412	355,412	85,000	-	-	-	-
Charges for Services	288,367	255,389	255,389	516,176	567,794	596,184	625,993	657,293
Other Revenue	1,445	-	-	-	-	-	-	-
Interest Income	-	-	-	1,652	1,410	840	1,140	3,620
Sale of Fixed Assets	-	-	-	-	9,750	-	-	-
<b>Total Revenues</b>	<b>485,753</b>	<b>610,801</b>	<b>610,801</b>	<b>602,828</b>	<b>578,954</b>	<b>597,024</b>	<b>627,133</b>	<b>660,913</b>
<b>Expenditures</b>								
Salaries and Wages	96,098	125,380	125,380	123,201	125,539	131,816	136,430	143,252
Employee Benefits	3,138	2,990	2,990	23,315	24,131	25,338	26,225	27,536
Health Insurance	9,484	23,402	23,402	10,905	11,668	12,485	13,359	14,294
Professional & Technical Services	60,450	70,000	70,000	90,000	91,890	93,820	95,790	97,802
Property Services	10,900	16,000	16,000	10,000	10,210	10,424	10,643	10,867
Other Services	49,425	51,687	51,687	55,739	56,910	58,105	59,325	60,571
Supplies	35,159	50,000	50,000	51,000	52,071	53,164	54,280	55,420
Property								
Machinery & Equipment	306,478	226,000	226,000	180,500	89,338	109,931	6,378	55,284
Computers & Computer Equipment	-	-	-	5,000	-	-	-	-
Vehicles	-	-	-	-	65,000	-	-	-
Other Expenditures	11,007	8,089	83,253	81,679	83,394	85,145	86,933	88,759
<b>Total Expenditures</b>	<b>582,138</b>	<b>573,548</b>	<b>648,712</b>	<b>631,339</b>	<b>610,151</b>	<b>580,228</b>	<b>489,363</b>	<b>553,785</b>
<b>Annual Surplus/(Deficit)</b>	<b>(96,385)</b>	<b>37,253</b>	<b>(37,911)</b>	<b>(28,511)</b>	<b>(31,197)</b>	<b>16,796</b>	<b>137,770</b>	<b>107,128</b>
Fund Balance Transfer from GF	240,500	-	-	-	-	-	-	-
Beginning Available Fund Balance			144,115	106,204	77,693	46,496	63,292	201,062
<b>Ending Available Fund Balance</b>			<b>106,204</b>	<b>77,693</b>	<b>46,496</b>	<b>63,292</b>	<b>201,062</b>	<b>308,190</b>

**Pitkin County Solid Waste Center Fund**  
**2020 Budget & Five-Year Plan**

	2018 Actual	2019 Initial Budget	2019 Year-End Estimate	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2023 Budget
<b>Revenues</b>								
Intergovernmental	24,495	-	-	-	-	-	-	-
Charges for Services	6,532,988	6,407,500	6,407,500	7,778,000	7,941,338	8,108,106	8,278,376	8,452,222
Licenses	-	5,000	5,000	-	-	-	-	-
Other Revenue	48,151	40,000	240,000	32,500	33,183	33,880	34,591	35,317
Interest Income	158,022	108,550	108,550	128,764	31,790	55,470	113,860	148,960
Sale of Fixed Assets	227,500	11,250	11,250	18,000	289,500	-	232,500	60,000
<b>Total Revenues</b>	<b>6,991,156</b>	<b>6,572,300</b>	<b>6,772,300</b>	<b>7,957,264</b>	<b>8,295,811</b>	<b>8,197,456</b>	<b>8,659,327</b>	<b>8,696,499</b>
<b>Expenditures</b>								
Salaries and Wages	1,033,761	1,078,068	1,078,068	982,155	1,000,580	1,050,609	1,087,380	1,141,749
Employee Benefits	58,623	81,038	81,038	250,242	259,000	271,950	281,468	295,541
Health Insurance	253,628	288,865	288,865	295,705	316,404	338,552	362,251	387,609
Professional & Technical Services	799,550	953,000	953,000	770,000	786,170	802,680	819,536	836,746
Property Services	635,082	537,200	537,200	813,000	830,073	847,505	865,303	883,474
Other Services	782,098	884,742	884,742	932,179	951,755	971,742	992,149	1,012,984
Supplies	163,976	149,500	156,900	121,000	123,541	126,135	128,784	131,488
Property								
Land Improvements	33,261	30,000	975,000	200,000	153,150	-	53,150	-
Infrastructure	82,150	-	-	1,967,850	-	26,050	-	-
Buildings	-	6,000,000	804,000	6,000,000	-	-	-	-
Building Improvements	47,684	500,000	100,000	440,000	-	-	-	27,100
Machinery & Equipment	8,390	11,000	11,000	9,500	106,695	4,689	11,693	11,382
Computers & Computer Equipment	-	-	-	15,000	3,318	-	-	35,230
Vehicles	1,752,285	120,000	120,000	-	-	-	-	-
Heavy Equipment	-	-	-	1,100,000	1,930,000	-	1,550,000	400,000
Furniture & Fixtures	-	-	5,000	20,000	-	-	-	-
Software	17,955	20,000	20,000	40,000	-	-	21,260	-
Other Expenditures	374,387	398,248	398,248	367,131	374,841	382,713	390,750	398,956
<b>Total Expenditures</b>	<b>6,042,828</b>	<b>11,051,661</b>	<b>6,413,061</b>	<b>14,323,762</b>	<b>6,835,527</b>	<b>4,822,625</b>	<b>6,563,724</b>	<b>5,562,259</b>
<b>Annual Surplus/(Deficit)</b>	948,328	(4,479,361)	359,239	(6,366,498)	1,460,284	3,374,831	2,095,603	3,134,240
Less Addition to Post-Closure Reserve			(150,000)	(153,150)	(156,366)	(159,650)	(163,003)	(166,426)
Beginning Available Fund Balance			8,060,744	8,269,983	1,750,335	3,054,253	6,269,434	8,202,034
<b>Ending Available Fund Balance</b>			<b>8,269,983</b>	<b>1,750,335</b>	<b>3,054,253</b>	<b>6,269,434</b>	<b>8,202,034</b>	<b>11,169,848</b>
Post-Closure Reserve			3,191,238	3,344,388	3,500,754	3,660,404	3,823,407	3,989,833
<b>Total Fund Balance</b>			<b>11,461,221</b>	<b>5,094,723</b>	<b>6,555,007</b>	<b>9,929,838</b>	<b>12,025,441</b>	<b>15,159,681</b>

## Pitkin County Risk Fund 2020 Budget & Five-Year Plan

	2018 Actual	2019 Initial Budget	2019 Year-End Estimate	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2023 Budget
<b>Revenues</b>								
Charges for Services	8,895	11,000	11,000	11,000	11,231	11,467	11,708	11,954
Other Revenue	3,945	-	-	-	-	-	-	-
Interest Income	(3,061)	610	610	10,462	12,480	12,960	13,260	13,450
Indirect Revenues	976,048	1,316,263	1,316,263	1,418,327	1,448,112	1,478,522	1,509,571	1,541,272
<b>Total Revenues</b>	<b>985,828</b>	<b>1,327,873</b>	<b>1,327,873</b>	<b>1,439,789</b>	<b>1,471,823</b>	<b>1,502,949</b>	<b>1,534,539</b>	<b>1,566,676</b>
<b>Expenditures</b>								
Salaries and Wages	113,935	162,872	162,872	132,597	135,894	142,689	147,683	155,067
Employee Benefits	1,663	2,174	2,174	41,059	42,496	44,621	46,183	48,492
Health Insurance	12,621	26,200	26,200	29,498	31,563	33,772	36,136	38,666
Purchased Services	34,915	49,505	49,505	44,023	44,947	45,891	46,855	47,839
Other Services	585,373	607,557	607,557	739,105	754,626	770,473	786,653	803,173
Insurance Claims	240,097	425,421	425,421	400,840	409,258	417,852	426,627	435,586
Supplies	-	500	500	3,000	3,063	3,127	3,193	3,260
Property								
Computers & Computer Equipment	-	-	-	3,250	-	-	-	-
Furniture & Fixtures	-	-	-	4,450	-	-	-	-
Other Expenditures	31,144	34,162	34,162	32,682	33,368	34,069	34,784	35,514
<b>Total Expenditures</b>	<b>1,019,749</b>	<b>1,308,391</b>	<b>1,308,391</b>	<b>1,430,504</b>	<b>1,455,215</b>	<b>1,492,494</b>	<b>1,528,114</b>	<b>1,567,597</b>
<b>Annual Surplus/(Deficit)</b>	<b>(33,921)</b>	<b>19,482</b>	<b>19,482</b>	<b>9,285</b>	<b>16,608</b>	<b>10,455</b>	<b>6,425</b>	<b>(921)</b>
Unassigned Fund Balance			400,840	420,322	429,607	446,215	456,670	463,095
<b>Ending Available Fund Balance</b>			<b>420,322</b>	<b>429,607</b>	<b>446,215</b>	<b>456,670</b>	<b>463,095</b>	<b>462,174</b>

## Pitkin County Health Insurance Fund 2020 Budget & Five-Year Plan

	2018 Actual	2019 Initial Budget	2019 Year-End Estimate	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget
<b>Revenues</b>								
Other Revenue	54,788	-	-	-	-	-	-	-
Stoploss Reimbursement	469,684	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Interest Income	49,411	53,890	53,890	73,289	80,120	75,190	70,220	65,290
Indirect Revenues	5,703,094	7,159,628	7,159,628	7,404,048	7,922,331	8,476,894	9,070,277	9,705,196
<b>Total Revenues</b>	<b>6,276,976</b>	<b>8,213,518</b>	<b>8,213,518</b>	<b>8,477,337</b>	<b>9,002,451</b>	<b>9,552,084</b>	<b>10,140,497</b>	<b>10,770,486</b>
<b>Expenditures</b>								
Salaries and Wages	83,291	85,276	85,276	84,082	85,605	89,885	93,031	97,683
Employee Benefits	1,449	1,211	1,211	15,615	16,162	16,970	17,564	18,442
Health Insurance	11,755	13,046	13,046	12,382	13,249	14,176	15,168	16,230
Professional & Technical Services	74,925	85,685	85,685	72,725	74,252	75,811	77,403	79,028
Other Services	146,860	86,954	86,954	89,374	91,251	93,167	95,124	97,122
Insurance Premiums & H.S.A.	1,686,005	2,082,381	2,082,381	2,295,628	2,456,322	2,628,265	2,812,244	3,009,101
Health & Dental Claims	3,849,774	4,832,186	4,832,186	4,879,695	5,221,274	5,586,763	5,977,836	6,396,285
Stop Loss	469,684	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Supplies	-	-	-	3,500	3,574	3,649	3,726	3,804
Property								
Computers & Computer Equipment	-	-	-	-	-	-	-	3,523
Other Expenditures	110,446	171,956	171,956	175,723	179,413	183,181	187,028	190,956
<b>Total Expenditures</b>	<b>6,434,189</b>	<b>8,358,695</b>	<b>8,358,695</b>	<b>8,628,724</b>	<b>9,141,102</b>	<b>9,691,867</b>	<b>10,279,124</b>	<b>10,912,174</b>
<b>Annual Surplus/(Deficit)</b>	<b>(157,212)</b>	<b>(145,177)</b>	<b>(145,177)</b>	<b>(151,387)</b>	<b>(138,651)</b>	<b>(139,783)</b>	<b>(138,627)</b>	<b>(141,688)</b>
IBNR Fund Balance			539,511	539,511	539,511	539,511	539,511	539,511
Unassigned Fund Balance			2,550,219	2,405,042	2,253,655	2,115,004	1,975,221	1,836,594
<b>Ending Fund Balance</b>			<b>2,944,553</b>	<b>2,793,166</b>	<b>2,654,515</b>	<b>2,514,732</b>	<b>2,376,105</b>	<b>2,234,417</b>

## Pitkin County Fleet Fund 2020 Budget & Five-Year Plan

	2018 Actual	2019 Initial Budget	2019 Year-End Estimate	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget
<b>Revenues</b>								
Charges for Services	2,749,744	2,956,949	3,056,949	3,432,719	3,504,806	3,578,407	3,653,554	3,730,279
Other Revenue	14,556	18,000	18,000	14,000	14,294	14,594	14,900	15,213
Interest Income	-	-	-	8,402	5,300	8,230	9,710	11,430
Sale of Fixed Assets	-	-	-	19,250	-	-	-	2,250
<b>Total Revenues</b>	<b>2,764,299</b>	<b>2,974,949</b>	<b>3,074,949</b>	<b>3,474,371</b>	<b>3,524,400</b>	<b>3,601,231</b>	<b>3,678,164</b>	<b>3,759,172</b>
<b>Expenditures</b>								
Salaries and Wages	694,514	784,873	784,873	793,535	810,132	850,639	880,411	924,432
Employee Benefits	25,316	42,037	42,037	172,936	178,989	187,938	194,516	204,242
Health Insurance	137,645	177,139	177,139	202,730	216,921	232,105	248,352	265,737
Professional & Technical Services	86,001	71,500	71,500	93,000	94,953	96,947	98,983	101,062
Property Services	58,922	76,000	76,000	78,000	79,638	81,310	83,018	84,761
Other Services	88,005	36,831	36,831	41,875	42,754	43,652	44,569	45,505
Supplies	1,277,547	1,239,900	1,339,900	1,412,800	1,442,469	1,472,761	1,503,689	1,535,266
Property								
Machinery & Equipment	10,026	26,250	26,250	35,250	51,050	67,730	37,205	21,680
Computers & Computer Equipment	-	3,250	3,250	28,250	-	-	-	3,523
Vehicles	-	-	-	-	-	-	-	15,000
Heavy Equipment	-	-	-	275,000	-	-	-	-
Software	860	-	-	-	-	-	-	-
Other Expenditures	323,560	414,585	414,585	496,147	506,566	517,204	528,065	539,154
<b>Total Expenditures</b>	<b>2,702,396</b>	<b>2,872,365</b>	<b>2,972,365</b>	<b>3,629,523</b>	<b>3,423,472</b>	<b>3,550,286</b>	<b>3,618,808</b>	<b>3,740,362</b>
<b>Annual Surplus/(Deficit)</b>	61,903	102,584	102,584	(155,152)	100,928	50,945	59,356	18,810
Fund Balance Transfer from GF	173,096	-	-	-	-	-	-	-
Beginning Available Fund Balance			234,999	337,583	182,431	283,359	334,304	393,660
<b>Ending Available Fund Balance</b>			<b>337,583</b>	<b>182,431</b>	<b>283,359</b>	<b>334,304</b>	<b>393,660</b>	<b>412,470</b>