



December 6, 2018

TO: Honorable Mayor, Mayor Pro-tem, Council Members, and Town Staff

FROM: Mathew Mendisco, Town Manager

RE: 2019 – 2021 Budget Message

I am pleased to present to you the proposed Town of Hayden 2019-2021 budget and budget message. Hayden saw amazing strides in growth, efficiency, and overall positivity. Everyone in the community is working very hard to create a better environment both socially and economically. Hayden is continuing to moving towards a more resilient economy by working to diversify our economic base allowing for entrepreneurial based eco-system as well as encouraging and working with our existing businesses. Overall the Town is moving in a positive direction with strong local leadership at all levels.

In 2018 we saw our Town citizens' involvement increase, positive changes in economic direction and a continuance of our amazing volunteers. The Parks and Recreation Board put in over 100 volunteer hours for various events. We had several community building workshops, fantastic community events, strides in infrastructure planning and installation and a year of productive forward thinking Council meetings that all culminated in this proposed budget. This budget was not built based on staff and Council feedback alone; it was built based on a Community that is continuing to strive towards success.

This multi-year budget document presents for your consideration a budget and financial plan that is based on current economic trends staff has tracked over the course of the past two years and Council goals as established at the September 2018 budget workshop. Its financially sustainable for the years 2019 - 2021 and sets the table for a fiscally sustainable plan for the years beyond 2021.

The budget being proposed is a reflection of Council's five budget goals set at the budget workshops in 2018 which are listed below by ranking:

1. Continued infrastructure planning and investment (General Fund and Enterprise Fund).
2. Sustained level of service for citizens.

3. Continued investment in staff.
4. Continue economic development efforts and seek out public-private partnerships to increase Town investment opportunity.
5. Continued investment in local non-profits that provide services in Hayden.

This budget is a reflection of the Town's adopted **Core Values** which are listed below:

- **Transparency** – The act of conducting Town business with openness, accountability, and honesty.
- **Trust** – An understanding of expectations earned through constant leadership and professionalism, integrity, respect, and appropriate confidentiality.
- **Integrity** – Acting in the best interest of the Town of Hayden being responsible, reliable, honest, and fair while doing what is right.
- **Efficiency** – Constantly measuring ourselves to minimize waste and maximize productivity while using our resources to their full potential.
- **Fiscal Responsibility** – Our obligation to be accountable to the fiscal policies of the Town of Hayden by balancing efficiency and flexibility with budgetary discipline, while seeking sustainable resources, and practicing long term planning and prudent use of debt.

### ***Budget Process***

The big change for the 2019 – 2021 budgets is the format change from a Zero-Based line item budget to a Performance Based Budget model (PBB). PBB moves away from the expenditure based model to an outcomes based model with heavy focus on process and goals. The idea is that if we focus more on outcomes we will have a better process of which to measure our successes and fix/adjust our issues.

The budgeting process is continuous throughout the year as we continually monitor our goals and outcomes established for the budget. We use our monthly financial statements which are prepared by CliftonLarsonAllen LLP a professional accounting and consulting firm, we monitor how certain funds are performing with expenditures and goals and we watch revenue closely to ensure our predictions are coming in per budget.

Budget development begins in July in the offices of the Town Manager as trends are identified and work plans for the current year are evaluated.

The entire Town staff meets to review the initial goals being laid out and how management would like to approach the budget. The goal is to hear ideas at all levels that could help with efficiencies as well as insight on overall levels of service.

Senior staff then met to establish proposed department budgets. Each department head proposes their department budget based on the outcomes they would like to achieve for the following three years. Then we met with the Council and established the objectives and budget goals stated above followed by two budget workshops. Throughout this process the Town Core Values are used as a guide for these discussions.

The final piece of information is community feedback that we receive throughout the year on the needs and desires of the Community. Through workshops, community events, and organizations expressing needs of the Community we work to meet those needs the best we can with the resources available.

### ***Budget Basis***

The Town budget is prepared in accordance with the laws of the State of Colorado and all funds except the enterprise fund have been prepared using the Modified Accrual basis of accounting. Under this method, the focus is on current financial resource measurement whereby revenues are recognized when they become both measurable and available (except for unmarred interest on long-term debt which is recognized when due). Measurable means the amount of the transaction that can be determined and available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

The Enterprise Fund is prepared using the accrual basis of accounting, meaning that revenues and expenses are recognized when they are earned or incurred.

### ***Funds***

- General Fund (GF), which provides for the general functions and services such as administration, planning, law enforcement, streets, parks and properties.
- Intergovernmental Service Fund (ISF), which provides for major equipment replacements and major repairs not belonging to the Enterprise Fund.
- Conservation Trust Fund (CTF), which is funded by lottery proceeds and provides for open space and recreational capital projects.
- Capital Projects Fund (CPF), which will fund the capital improvements authorized under the 2017 bond issue.
- Recreation Fund (RF), which funds the recreation programs as well as special events.
- Debt Service Fund (DSF), which provides for debt service payments for the 2017 bond issue that was approved by the votes for a total debt service of \$3,700,000.
- Economic Development Fund (EDF), a fund that is dedicated to funding the Town's economic development efforts.
- Enterprise Fund (EF), an enterprise fund for the Town's water utility, wastewater utility, and trash utility.

## *Reserves*

The Town Council has established the following reserve policies for each of the funds listed above (outside of the debt reserve requirements in the EF):

- GF: The GF will carry an average of four months of expenses in fund balance.
- ISF: Since the ISF is new we are currently building the fund balance year over year; however, the goal is to build a reserve that could provide five months' worth of major repairs (estimated at \$100,000) and replacement equipment costs of at least \$100,000 for a total of \$200,000.
- CTF: The CTF fund will maintain an average of \$25,000 in fund balance.
- CPF: Since this fund is specific to the 2017 bond issue there is no reserve requirement and staff expects all funds in this fund to be expended by 2021.
- RF: Since the RF fund is supplemented by the GF and therefore this fund balance will be kept low around \$5,000 per year.
- DSF: The DSF has no reserve requirement given that its an unlimited GO bond; however, a small fund balance is anticipated year to year.
- EDF: There is no reserve requirement in this fund as the goal is to spend the funds allocated each year. If funds are available at the end of the year then those will roll over and be allocated in the following year for use.
- EF: The EF has three (3) reserve requirements:
  - First is the debt service reserve requirement which is three (3) months of expenses.
  - Second, the yearly reserve per Town Council policy which is five (5) months of expenses.
  - Third, is the long-term reserve required for on-going equipment and capital replacement. With the approved rate increases in 2018 and long-term capital obligations we anticipate this fund reserve to grow over time as we anticipate big capital expenditures such as a new WTP and WWTP along with many other capital needs that will arise. The goal is to be self-sufficient with a "pay as you go" policy for the EF.

## **Executive Summary**

This 2019-2021 budget and financial plan seeks to meet established Council goals, address known challenges facing the Town, and build on the continued positive community momentum from 2018. Below we have tried to capture this in an executive summary that includes descriptions of the major components of the budget plan for 2019 - 2021.

## *Highlights based on Goals Established by the Council*

### *Continued Infrastructure Planning*

1. We continue our fleet maintenance program using the ISF. Each respective department outside of the EF fund (i.e. public safety) pays their lease payments to the ISF.
2. The EF in 2018 became self-sustainable for the first time and continues to build a capital reserve each year for future capital improvement replacement. The major replacements that will be coming up in the next 15 years are the replacement of the WTP and WWTP as well as several capital projects. Between January 1, 2019 and December 31<sup>st</sup> 2021 the Town will spend close to five (5) million in capital improvements.
3. We have funded several water and sewer capital projects in the enterprise fund to continue our goal of catching up the differed maintenance of our water and sewer assets. This is in addition to the bond issue.
4. Public works plans to complete a multi-modal traffic and road master plan as well as storm drainage master plan in 2020/2021.
5. We are partnering with CDOT to help with the pedestrian safety issues in Hayden by implementing the "roads on a diet" program as well as funding new sidewalks along Hwy 40. While pedestrian safety is our top priority we also hope to increase economic output by creating an environment where pedestrians feel safe walking in and around Hayden.

### *Sustain Current Level of Service*

6. We will apply for several grants in 2019-2021 to help defray costs to all funds. Grants in 2019 total about 1 million between all funds.
7. There are no rate increases planned for the next year or the following year. With the general 22% increase in water and sewer (some increases were higher given the tap sizes and usage) our fund balance in the EF is performing according to our capital plan. With our continued efforts towards grant applications staff feels that increases at the moment are not necessary.
8. We are re-evaluating the streets maintenance/replacement program to put it on a general cycle.
9. We are adding an additional police officer which will start the academy in 2019 and be on the street mid-year 2019.
10. We will purchase our final replacement police vehicle.
11. Regular maintenance programs for all EF assets.
12. We are putting in place a regular sewer and water line replacement program as well as a TV program for sewer lines.
13. We have purchased an advanced GIS system to start mapping out all of our valves, manholes, lines, etc.

### *Investment in our People*

14. Merit based increases across the Board for 2019 average 3.0%. Pay increases in 2020 and 2021 are proposed at 3.5% based on merit. We will be doing an evaluation of the step program in 2019.
15. Training programs for staff is fully funded and static or increased depending on the department.

### *Economic Development*

16. The Town Council is conveying a strong message in the 2019 Budget that Hayden is "Open for Business."
17. We have increased the EDF by 62% but 82% of that increase is funded with donations and grant funding making the overall increase from 2018 to 2019 17%. That funding from the GF goes down as this fund becomes more sustainable in 2020 and 2021.
18. We are funding a new façade and revolving loan fund program along with possible investment in a public-private partnership. These are also partially grant funded.
19. The Town is working to revise our economic incentive program for both commercial and residential growth.
20. Town staff and the Hayden Economic Development Commission will be working on a Residential/Business Retention and Expansion program for our local residents and businesses. This is incorporated in our marketing plan provided by DCI through the Blueprint 2.0 program.
21. We received funding from the Colorado Health Foundation for the Dry Creek Playground and Adult Fitness Course which will be built by June 2019.
22. There are plans to start a public art program and increase our streetscape appearance per the Community Placemaking recommendations.

### *Support of Non-Profits Providing Services in Hayden*

23. Hayden will provide a \$5,000 donation for local non-profits that provide services to Town of Hayden residents.

### *Conclusion*

2019-2021 will bring slight increases in revenue and expense especially with the economic growth that is taking place; however, the budget is very conservative with measured increases in expense over 2018 by 5.2% in the GF. Commercial development is starting to grow with the addition of an ace hardware, aquaponics greenhouse, two new retail stores, wholesale marijuana cultivation facility and the new sheet metal manufacturing business. Residential growth continues to be strong with predicted growth rates of 30 new building permits per year (2018 saw 41 new units). While staff is being conservative in our estimates of revenue and expense the current economic trends indicate the Town is moving in a positive direction.

With good fiscal responsibility, management, and continued hard work, the Town will be able to take advantage of some economic positive years and plan for the down turn that will eventually happen. Our goal is to build a resilient community that whether the down turns and builds sustainability in the good years. As the economic future for the Town continues to change we will change with it ensuring a positive outcome. The future in Hayden is bright with the art of possibility.

Thank you,

Mathew Mendisco,  
Town Manager

TOWN OF HAYDEN  
2019 BUDGET AS PROPOSED  
WITH 2017 ACTUAL AND 2018 ESTIMATED  
FOR THE YEARS ENDED AND ENDING DECEMBER 31,

GENERAL FUND  
REVENUE DETAIL

		ACTUAL 2017	BUDGET 2018	ACTUAL 10/31/18	ESTIMATED 2018	PROPOSED 2019	FORECASTED 2020	FORECASTED 2021
<u>TAXES</u>								
GENERAL PROPERTY TAX	10-31-4000	\$ 479,192	\$ 508,264	\$ 498,405	\$ 508,264	\$ 540,595	\$ 540,595	\$ 581,285
EXCISE TAX	10-31-4001	-	70,313	21,953	30,000	60,000	100,000	120,000
SALES TAX	10-31-4002	910,212	1,005,928	738,826	994,000	1,024,742	994,000	1,024,742
CIGARETTE TAX	10-31-4003	3,610	2,790	2,425	2,790	2,790	2,790	2,790
FRANCHISE TAX	10-31-4004	58,046	61,474	34,997	61,474	62,729	67,450	72,527
BUILDING MATERIALS USE TAX	10-31-4006	93,476	61,855	55,990	90,000	96,774	104,058	111,891
LODGING TAX	10-31-4007	2,363	1,500	2,048	1,500	1,500	1,500	1,500
CAR RENTAL FEE	10-31-4008	130,649	135,148	124,278	149,133	152,177	147,611	150,624
TOTAL TAXES		<u>1,677,548</u>	<u>1,847,272</u>	<u>1,478,922</u>	<u>1,837,161</u>	<u>1,941,307</u>	<u>1,958,005</u>	<u>2,065,359</u>
<u>INTERGOVERNMENTAL</u>								
SPECIFIC OWNERSHIP	10-33-4010	38,502	34,443	39,832	45,000	45,918	46,855	47,812
MOTOR VEHICLE REGISTRATION	10-33-4011	7,801	8,108	7,048	8,108	8,273	8,442	8,615
HIGHWAY USERS	10-33-4012	64,971	60,102	65,794	70,000	70,000	70,000	70,000
ROAD AND BRIDGE	10-33-4013	7,482	7,000	7,699	7,699	7,000	7,000	7,000
SEVERANCE	10-33-4015	54,202	52,576	90,868	90,868	80,000	80,000	80,000
MINERAL LEASE	10-33-4016	45,911	44,534	10,900	10,900	9,000	8,100	7,290
AIRPORT SECURITY REIMBURSEMENTS	10-36-4037	48,721	60,000	47,377	55,000	55,000	56,701	58,455
TOTAL INTERGOVERNMENTAL REVENUE		<u>267,590</u>	<u>266,762</u>	<u>269,518</u>	<u>287,575</u>	<u>275,192</u>	<u>277,099</u>	<u>279,171</u>
<u>LICENSES, FEES AND CHARGES</u>								
LICENSES & PERMITS	10-32-4010	4,971	5,029	9,493	10,000	10,204	10,412	10,625
COURT FINES AND FORFEITURES	10-35-4025	17,528	18,979	13,775	15,000	15,306	15,618	15,937
CHARGES FOR SERVICES	10-34-4030	91,746	82,474	39,649	45,000	48,387	52,029	55,945
DRY CREEK PARK FACILITIES	10-36-4046	8,000	4,000	-	2,500	2,500	2,500	2,500
TOTAL LICENSES, FEES AND CHARGES		<u>122,245</u>	<u>110,482</u>	<u>62,917</u>	<u>72,500</u>	<u>76,397</u>	<u>80,560</u>	<u>85,007</u>
<u>OTHER INCOME</u>								
MISCELLANEOUS	10-36-4030	50,130	22,088	39,112	42,000	42,000	42,000	42,000
PROPERTY RENTAL INCOME	10-36-4031	1,500	1,700	3,531	4,000	4,000	4,000	4,000
INTEREST INCOME	10-36-4032	6,645	4,000	13,556	13,556	2,000	2,000	2,000
GRANT REVENUE	10-36-4036	500	-	-	-	142,500	120,000	120,000
POLICE DEPT LOAN	10-36-4038	-	-	-	-	-	-	-
TOTAL OTHER INCOME		<u>58,775</u>	<u>27,788</u>	<u>56,199</u>	<u>59,556</u>	<u>190,500</u>	<u>168,000</u>	<u>168,000</u>
TOTAL REVENUES		<u>\$ 2,126,158</u>	<u>\$ 2,252,305</u>	<u>\$ 1,867,556</u>	<u>\$ 2,256,792</u>	<u>\$ 2,483,396</u>	<u>\$ 2,483,664</u>	<u>\$ 2,597,537</u>



TOWN OF HAYDEN  
2019 BUDGET AS PROPOSED  
WITH 2017 ACTUAL AND 2018 ESTIMATED  
FOR THE YEARS ENDED AND ENDING DECEMBER 31,

GENERAL FUND  
EXPENDITURE DETAIL

		ACTUAL 2017	BUDGET 2018	ACTUAL 10/31/18	ESTIMATED 2018	PROPOSED 2019	FORECASTED 2020	FORECASTED 2021
GENERAL GOVERNMENT								
<u>ADMINISTRATION</u>								
WAGES & BENEFITS	10-50-5000	\$ 207,527	\$ 208,122	\$ 179,742	\$ 215,690	\$ 224,677	\$ 234,039	\$ 243,790
TRAVEL REIMBURSEMENTS	10-50-6000	-	3,000	2,844	3,000	3,000	3,000	3,000
POSTAGE	10-50-6002	891	1,500	840	1,000	1,000	1,000	1,000
OFFICE SUPPLIES	10-50-6003	2,103	2,000	1,299	1,500	1,500	1,500	1,500
MISCELLANEOUS	10-50-6004	10,731	8,000	11,167	11,500	8,500	8,500	8,500
INSURANCE	10-50-6005	11,408	9,574	11,520	12,000	12,500	12,887	13,285
ADVERTISING & LEGAL NOTICES	10-50-6007	3,543	3,000	287	300	1,000	1,000	1,000
PROFESSIONAL SERVICES	10-50-6008	44,307	41,000	38,927	40,000	61,000	41,000	41,000
EDUCATION / MEMBERSHIPS / TRAVEL	10-50-6010	10,415	10,000	5,241	5,300	10,000	10,000	10,000
MEMBERSHIP / DONATIONS	10-50-6012	-	5,000	7,270	7,300	5,000	5,000	5,000
TELEPHONE	10-50-7001	6,201	6,389	4,176	5,000	10,000	5,000	5,000
TOTAL ADMINISTRATION		297,126	297,585	263,313	302,590	338,177	322,925	333,075
<u>LEGISLATIVE</u>								
WAGES & BENEFITS	10-46-5000	7,404	7,200	6,900	7,200	7,500	7,500	7,500
AUDIT	10-46-6002	9,405	9,696	15,250	15,250	15,000	15,000	15,000
TREASURER FEES	10-46-6012	14,179	7,624	10,168	10,168	8,167	8,167	8,782
MISCELLANEOUS	10-46-6004	1,841	2,500	1,443	1,500	1,500	1,500	1,500
ADVERTISING & LEGAL NOTICES	10-46-6007	-	250	-	-	250	250	250
EDUCATION / MEMBERSHIPS / TRAVEL	10-46-6010	1,536	1,500	2,598	2,600	3,000	3,000	3,000
TOTAL LEGISLATIVE		34,365	28,770	36,359	36,718	35,417	35,417	36,032
<u>TOWN HALL &amp; STRUCTURES</u>								
CONTRACT SERVICES	10-53-6000	2,425	2,000	1,800	1,800	1,500	1,500	1,500
INSURANCE	10-53-6005	7,915	7,000	7,488	8,000	8,333	8,591	8,857
REPAIRS & MAINTENANCE	10-53-6006	29,885	1,500	1,488	1,500	1,500	1,500	1,500
MUSEUM BUILDING MAINTENANCE	10-53-6020	-	2,500	-	-	2,500	2,500	2,500
UTILITIES	10-53-7000	5,947	8,000	4,514	5,300	5,464	5,633	5,807
EQUIPMENT REPLACEMENT	10-53-9000	5,270	2,500	812	1,000	4,500	2,500	2,500
TOTAL TOWN HALL & STURCTURES		51,442	23,500	16,102	17,600	23,797	22,224	22,664

TOWN OF HAYDEN  
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WITH 2017 ACTUAL AND 2018 ESTIMATED  
FOR THE YEARS ENDED AND ENDING DECEMBER 31,

GENERAL FUND  
EXPENDITURE DETAIL

		ACTUAL 2017	BUDGET 2018	ACTUAL 10/31/18	ESTIMATED 2018	PROPOSED 2019	FORECASTED 2020	FORECASTED 2021
<u>INFORMATION TECHNOLOGY</u>								
REPAIRS & MAINTENANCE	10-52-6006	\$ 3,665	\$ 6,000	\$ 1,273	\$ 1,300	\$ 2,000	\$ 2,000	\$ 2,000
PROFESSIONAL SERVICES	10-52-6008	7,588	8,000	5,474	5,800	8,000	8,000	8,000
COPIER/PRINTER	10-52-6011	4,841	3,500	2,958	3,500	3,500	3,500	3,500
EQUIPMENT REPLACEMENT/SOFTWARE	10-52-9000	257	1,000	214	250	22,500	4,000	4,000
TOTAL INFORMATION TECHNOLOGY		16,351	18,500	9,919	10,850	36,000	17,500	17,500
<u>JUDICIAL DEPARTMENT</u>								
WAGES & BENEFITS	10-47-5000	11,967	9,560	9,560	9,560	9,755	9,954	10,157
OFFICE SUPPLIES	10-47-6003	97	200	100	200	200	200	200
EDUCATION / MEMBERSHIPS / TRAVEL	10-47-6010	1,530	1,900	777	1,000	1,900	1,900	1,900
TOTAL JUDICIAL DEPARTMENT		13,594	11,660	10,437	10,760	11,855	12,054	12,257
<u>PLANNING DEPARTMENT</u>								
ADVERTISING & LEGAL NOTICES	10-51-6007	97	316	118	300	300	300	300
PROFESSIONAL SERVICES	10-51-6008	111,627	97,361	60,057	73,000	75,000	80,000	80,000
DEVELOPER REVIEW	10-51-6050	11,499	10,526	10,622	15,000	15,000	15,000	15,000
TOTAL PLANNING DEPARTMENT		123,223	108,203	70,797	88,300	90,300	95,300	95,300
<u>EXECUTIVE DEPARTMENT</u>								
WAGES & BENEFITS	10-48-5000	2,032	2,035	1,701	2,035	2,035	2,035	2,035
TRAVEL	10-48-6000	-	500	-	500	1,500	1,500	1,500
MISCELLANEOUS	10-48-6004	74	100	51	60	200	200	200
TOTAL EXECUTIVE DEPARTMENT		2,106	2,635	1,752	2,595	3,735	3,735	3,735
<u>ELECTIONS DEPARTMENT</u>								
PROFESSIONAL SERVICES & JUDGES	10-49-6009	1,429	7,577	-	1,000	7,500	1,000	1,000
TOTAL ELECTIONS DEPARTMENT		1,429	7,577	-	1,000	7,500	1,000	1,000
TOTAL GENERAL GOVERNMENT		539,636	498,430	408,679	470,413	546,781	510,155	521,563

TOWN OF HAYDEN  
2019 BUDGET AS PROPOSED  
WITH 2017 ACTUAL AND 2018 ESTIMATED  
FOR THE YEARS ENDED AND ENDING DECEMBER 31,

GENERAL FUND  
EXPENDITURE DETAIL

		ACTUAL 2017	BUDGET 2018	ACTUAL 10/31/18	ESTIMATED 2018	PROPOSED 2019	FORECASTED 2020	FORECASTED 2021
PUBLIC SAFETY								
<u>POLICE DEPARTMENT</u>								
WAGES & BENEFITS	10-54-5000	\$ 562,001	\$ 565,218	\$ 496,201	\$ 595,441	\$ 680,251	\$ 708,595	\$ 738,120
AIRPORT SECURITY WAGES	10-54-5009	43,459	55,000	42,491	48,000	55,000	56,701	58,455
AMMUNITION	10-54-6002	3,068	3,090	2,473	3,600	3,600	3,708	3,819
OFFICE SUPPLIES	10-54-6003	2,151	2,833	1,973	2,000	2,000	2,060	2,122
INSURANCE	10-54-6005	13,697	13,005	13,096	14,000	14,583	15,021	15,471
REPAIRS & MAINTENANCE	10-54-6006	1,065	3,090	119	300	1,500	1,545	1,591
ADVERTISING & LEGAL NOTICES	10-54-6007	-	1,000	1,382	1,500	1,500	1,500	1,500
PROFESSIONAL SERVICES	10-54-6008	44,285	2,000	7,107	7,200	3,000	3,090	3,183
VEHICLE EXPENSE	10-54-6009	26,281	25,000	15,894	16,000	25,000	25,750	26,523
EDUCATION / MEMBERSHIPS / TRAVEL	10-54-6010	12,970	15,000	28,607	28,700	20,000	20,600	21,218
COPIER/PRINTER	10-54-6011	3,129	2,500	2,570	2,600	2,600	2,678	2,758
UNIFORMS	10-54-6013	6,408	6,000	3,948	4,000	6,000	6,180	6,365
GENERAL OPERATING EXPENSE	10-54-6014	7,422	9,500	7,591	7,700	8,500	8,755	9,018
BUILDING	10-54-6015	9,530	8,500	9,587	9,600	21,700	10,000	10,300
COMPUTER PROGRAMS & EQUIPMENT	10-54-6020	7,604	8,925	5,778	6,000	8,500	8,755	9,018
UTILITIES	10-54-7000	7,684	9,000	10,452	12,319	12,700	13,081	13,473
TELEPHONE	10-54-7001	8,657	8,700	7,927	8,700	9,250	9,528	9,813
VEHICLE & EQUIPMENT PURCHASES	10-54-8500	81,700	-	-	-	-	-	-
EQUIPMENT REPLACEMENT	10-54-9000	1,933	33,667	14,227	15,000	30,000	30,900	31,827
LEASE PAYMENT - SERVICE FUND	10-54-9025	-	103,191	77,393	77,393	50,000	51,020	52,062
LEASE PAYMENT - POLICE STATION	10-54-9050	131,545	106,098	106,510	106,098	106,098	106,098	106,098
TOTAL POLICE DEPARTMENT		<u>974,589</u>	<u>981,317</u>	<u>855,326</u>	<u>966,151</u>	<u>1,061,782</u>	<u>1,085,565</u>	<u>1,122,734</u>
TOTAL PUBLIC SAFETY		<u>974,589</u>	<u>981,317</u>	<u>855,326</u>	<u>966,151</u>	<u>1,061,782</u>	<u>1,085,565</u>	<u>1,122,734</u>

TOWN OF HAYDEN  
2019 BUDGET AS PROPOSED  
WITH 2017 ACTUAL AND 2018 ESTIMATED  
FOR THE YEARS ENDED AND ENDING DECEMBER 31,

GENERAL FUND  
EXPENDITURE DETAIL

		ACTUAL 2017	BUDGET 2018	ACTUAL 10/31/18	ESTIMATED 2018	PROPOSED 2019	FORECASTED 2020	FORECASTED 2021
<u>STREETS DEPARTMENT</u>								
WAGES & BENEFITS	10-56-5000	\$ 247,345	\$ 298,508	\$ 243,448	\$ 293,000	\$ 305,208	\$ 317,925	\$ 331,172
REPAIRS & MAINTENANCE	10-56-6003	33,147	100,000	41,894	45,000	100,000	100,000	100,000
VEHICLE EXPENSE	10-56-6005	16,014	3,000	9,804	9,804	4,000	4,000	4,000
VEHICLE/EQUIPMENT PURCHASES	10-56-6006	77,653	12,222	-	-	-	-	-
OFFICE SUPPLIES	10-56-6008	933	700	255	300	500	500	500
STREET MAINTENANCE	10-56-6009	-	50,000	17,149	17,160	40,000	40,000	40,000
PROFESSIONAL SERVICES	10-56-6010	17,733	5,000	3,791	4,000	25,000	25,000	5,000
EDUCATION / MEMBERSHIPS / TRAVEL	10-56-6014	274	2,500	378	500	1,000	1,000	1,000
GENERAL OPERATING EXPENSE	10-56-6015	2,615	2,500	2,365	2,500	2,500	2,500	2,500
INSURANCE	10-56-6018	5,184	5,269	5,184	5,500	5,729	5,968	6,217
TOOLS	10-56-6022	9,332	4,000	1,734	1,900	2,000	2,000	2,000
WEED CONTROL	10-56-6023	3,561	4,124	2,333	2,400	2,500	2,500	2,500
TREE TRIMMING	10-56-6024	4,715	5,000	333	5,000	5,000	5,000	5,000
UTILITIES	10-56-7000	38,032	35,804	31,659	35,804	36,535	37,280	38,041
STREET SIGNS	10-56-7001	1,077	3,000	3,336	3,500	3,000	3,000	3,000
LEASE PAYMENT ISF	10-56-8500	-	50,000	37,500	37,500	25,000	24,375	23,766
CAPITAL IMPROVEMENT PROJECTS	10-56-8000	4,349	248,000	185,049	190,000	100,000	100,000	10,000
TELEPHONE	10-56-9025	1,385	1,200	1,088	1,200	1,200	1,200	1,200
TOTAL STREETS DEPARTMENT		<u>463,349</u>	<u>830,827</u>	<u>587,300</u>	<u>655,068</u>	<u>659,172</u>	<u>672,249</u>	<u>575,896</u>
<u>MOSQUITO CONTROL DEPARTMENT</u>								
INSURANCE	10-59-6005	947	1,031	921	1,031	1,000	1,000	1,000
PROFESSIONAL SERVICES	10-59-6008	14,742	15,198	14,144	14,144	15,000	15,000	15,000
TOTAL MOSQUITO CONTROL DEPARTMENT		<u>15,689</u>	<u>16,229</u>	<u>15,065</u>	<u>15,175</u>	<u>16,000</u>	<u>16,000</u>	<u>16,000</u>
TOTAL PUBLIC WORKS		<u>479,038</u>	<u>847,056</u>	<u>602,365</u>	<u>670,243</u>	<u>675,172</u>	<u>688,249</u>	<u>591,896</u>

TOWN OF HAYDEN  
2019 BUDGET AS PROPOSED  
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FOR THE YEARS ENDED AND ENDING DECEMBER 31,

GENERAL FUND  
EXPENDITURE DETAIL

		ACTUAL 2017	BUDGET 2018	ACTUAL 10/31/18	ESTIMATED 2018	PROPOSED 2019	FORECASTED 2020	FORECASTED 2021
<u>PARKS DEPARTMENT</u>								
WAGES & BENEFITS	10-58-5000	\$ 86,020	\$ 93,617	\$ 94,362	\$ 113,234	\$ 125,816	\$ 128,384	\$ 131,004
INSURANCE	10-58-6005	5,704	5,269	5,760	6,000	6,122	6,247	6,375
REPAIRS & MAINTENANCE	10-58-6006	2,424	3,500	3,382	3,500	3,500	3,500	3,500
PROFESSIONAL SERVICES	10-58-6008	-	500	97	97	1,000	1,000	1,000
VEHICLE EXPENSE	10-58-6009	914	2,000	3,130	3,200	2,000	2,000	2,000
DRY CREEK BALLFIELDS	10-58-6010	7	2,500	-	-	2,500	2,500	2,500
PARKS OPERATING COSTS	10-58-6020	2,997	4,500	7,560	7,600	7,755	7,913	8,075
TREES	10-58-6023	4,100	4,000	472	500	4,000	4,000	4,000
FIELDS & TURF MAINTENANCE	10-58-6500	22,355	18,000	23,437	23,437	15,000	15,000	15,000
UTILITIES	10-58-7000	20,426	16,994	33,608	35,000	35,714	36,443	37,187
TRAILS	10-58-7500	2,956	10,000	3,961	4,000	4,000	4,000	4,000
EQUIPMENT EXPENSE	10-58-7800	345	2,000	1,789	1,800	1,500	1,500	1,500
CAPITAL IMPROVEMENT PROJECTS	10-58-8000	-	-	2,616	2,700	2,000	2,000	2,000
EDUCATION / MEMBERSHIPS / TRAVEL	10-58-8200	-	1,000	187	187	1,500	1,500	1,500
LEASE PAYMENT ISF	10-58-9025	-	5,000	3,750	3,750	2,500	2,564	2,630
TOTAL PARKS DEPARTMENT		<u>148,248</u>	<u>168,880</u>	<u>184,111</u>	<u>205,005</u>	<u>214,908</u>	<u>218,552</u>	<u>222,270</u>
<u>CONTINGENCY DEPARTMENT</u>								
HEALTH RESERVE ACCOUNT (HRA)		<u>-</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
TOTAL EXPENDITURES		<u>2,141,511</u>	<u>2,500,683</u>	<u>2,050,481</u>	<u>2,316,812</u>	<u>2,503,644</u>	<u>2,507,520</u>	<u>2,463,463</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		<u>(15,353)</u>	<u>(248,379)</u>	<u>(182,925)</u>	<u>(60,020)</u>	<u>(20,248)</u>	<u>(23,857)</u>	<u>134,074</u>
<u>OTHER FINANCING SOURCES (USES)</u>								
TRANSFER TO CONSERVATION TRUST FUND		-	-	-	(79,690)	-	-	-
TRANSFER TO ENTERPRISE FUND		-	-	-	-	-	-	-
TRANSFER TO RECREATION FUND		(19,816)	(58,249)	(43,687)	(28,108)	(29,979)	(30,479)	(31,770)
TRANSFER TO ECONOMIC DEVELOPMENT FUND		(10,444)	(12,900)	(9,675)	(16,500)	(4,800)	-	-
TRANSFER TO INTERGOVERNMENTAL SERVICE FUND		-	-	-	-	-	-	-
TRANSFER TO CAPITAL IMPROVEMENTS FUND		-	-	-	-	-	-	-
TRANSFER TO DEBT SERVICE FUND		-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)		<u>(30,260)</u>	<u>(71,149)</u>	<u>(53,362)</u>	<u>(124,298)</u>	<u>(34,779)</u>	<u>(30,479)</u>	<u>(31,770)</u>
NET CHANGE IN FUND BALANCE		<u>(45,613)</u>	<u>(319,528)</u>	<u>(236,287)</u>	<u>(184,318)</u>	<u>(55,027)</u>	<u>(54,336)</u>	<u>102,304</u>
FUND BALANCE - BEGINNING		<u>1,224,303</u>	<u>1,283,624</u>	<u>1,178,690</u>	<u>1,178,690</u>	<u>994,372</u>	<u>939,345</u>	<u>885,009</u>
FUND BALANCE - ENDING		<u>\$ 1,178,690</u>	<u>\$ 964,096</u>	<u>\$ 942,403</u>	<u>\$ 994,372</u>	<u>\$ 939,345</u>	<u>\$ 885,009</u>	<u>\$ 987,313</u>
TABOR RESERVE (3%)		\$ 64,000	\$ 69,000	\$ 57,000	\$ 68,000	\$ 73,000	\$ 74,000	\$ 77,000

TOWN OF HAYDEN  
2019 BUDGET AS PROPOSED  
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ENTERPRISE FUND  
REVENUE DETAIL

		ACTUAL 2017	BUDGET 2018	ACTUAL 10/31/18	ESTIMATED 2018	PROPOSED 2019	FORECASTED 2020	FORECASTED 2021
CHARGES FOR SERVICES								
<u>WATER</u>								
WATER BASE FEE	51-37-4100	\$ 458,906	\$ 514,437	\$ 452,216	\$ 542,000	\$ 553,061	\$ 564,348	\$ 575,865
METERED USER FEE	51-37-4101	242,883	342,300	229,431	280,000	\$ 285,714	\$ 291,545	\$ 297,495
OTHER INCOME	51-37-4400	23,398	7,500	23,054	23,100	23,100	23,100	23,100
TOTAL WATER		<u>725,187</u>	<u>864,237</u>	<u>704,701</u>	<u>845,100</u>	<u>861,876</u>	<u>878,993</u>	<u>896,461</u>
<u>SEWER</u>								
SEWER BASE RATE	51-38-4100	189,613	239,545	185,059	222,070	226,602	231,227	235,945
METERED USER FEE	51-38-4101	155,000	160,326	125,214	150,000	153,061	156,185	159,372
SEWER SERVICE CONTRACT	51-38-4200	6,442	7,855	3,972	4,000	4,040	4,081	4,122
OTHER INCOME	51-38-4400	21	100	11,800	11,800	100	100	100
TOTAL SEWER		<u>351,076</u>	<u>407,826</u>	<u>326,045</u>	<u>387,870</u>	<u>383,804</u>	<u>391,593</u>	<u>399,540</u>
<u>REFUSE</u>								
REFUSE COLLECTION	51-39-4000	147,196	144,124	114,314	137,177	131,690	134,377	137,120
TOTAL REFUSE		<u>147,196</u>	<u>144,124</u>	<u>114,314</u>	<u>137,177</u>	<u>131,690</u>	<u>134,377</u>	<u>137,120</u>
TOTAL CHARGES FOR SERVICES		<u>1,223,459</u>	<u>1,416,187</u>	<u>1,145,060</u>	<u>1,370,147</u>	<u>1,377,369</u>	<u>1,404,963</u>	<u>1,433,121</u>
PLANT INVESTMENT FEES								
<u>WATER</u>								
TAP FEES	51-37-4500	109,500	116,800	146,000	146,000	146,000	146,000	146,000
<u>SEWER</u>								
TAP FEES	51-38-4500	88,500	94,400	118,000	118,000	118,000	118,000	118,000
TOTAL PLANT INVESTMENT FEES		<u>198,000</u>	<u>211,200</u>	<u>264,000</u>	<u>264,000</u>	<u>264,000</u>	<u>264,000</u>	<u>264,000</u>
GRANTS & LOAN PROCEEDS								
<u>WATER</u>								
GRANTS & LOANS	51-37-4405	38,999	30,000	192,063	192,063	750,000	199,900	50,000
<u>SEWER</u>								
GRANTS & LOANS	51-38-4405	12,499	30,000	-	-	90,000	150,000	-
TOTAL GRANTS & LOAN PROCEEDS		<u>51,498</u>	<u>60,000</u>	<u>192,063</u>	<u>192,063</u>	<u>840,000</u>	<u>349,900</u>	<u>50,000</u>
TOTAL REVENUES		<u>\$ 1,472,957</u>	<u>\$ 1,687,387</u>	<u>\$ 1,601,123</u>	<u>\$ 1,826,210</u>	<u>\$ 2,481,369</u>	<u>\$ 2,018,863</u>	<u>\$ 1,747,121</u>

TOWN OF HAYDEN  
2019 BUDGET AS PROPOSED  
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FOR THE YEARS ENDED AND ENDING DECEMBER 31,

ENTERPRISE FUND  
EXPENDITURE DETAIL

		ACTUAL 2017	BUDGET 2018	ACTUAL 10/31/18	ESTIMATED 2018	PROPOSED 2019	FORECASTED 2020	FORECASTED 2021
WATER								
<u>WATER OPERATING</u>								
WAGES & BENEFITS	51-67-5000	\$ 145,531	\$ 150,349	\$ 136,333	\$ 164,000	\$ 168,205	\$ 172,518	\$ 176,942
OFFICE SUPPLIES	51-67-6003	153	500	774	800	550	550	550
INSURANCE	51-67-6005	11,286	9,918	11,444	12,000	12,500	12,755	13,015
REPAIRS & MAINTENANCE	51-67-6006	2,649	2,062	587	600	1,500	1,700	1,900
PROFESSIONAL SERVICES	51-67-6008	1,224	6,000	1,972	2,500	5,000	5,000	5,000
VEHICLE EXPENSE	51-67-6009	1,352	2,500	1,093	1,100	2,000	2,000	2,000
EDUCATION / MEMBERSHIPS / TRAVEL	51-67-6010	2,971	2,500	3,891	4,000	2,500	2,500	2,500
TESTING	51-67-6016	7,021	5,000	14,191	15,000	10,000	12,000	14,000
BAD DEBT EXPENSE	51-67-6101	877	4,000	2,796	3,000	3,000	3,000	3,000
TELEPHONE	51-67-7001	1,380	1,289	1,184	1,400	1,450	1,460	1,470
VEHICLE & EQUIPMENT PURCHASES & REPLACEMENT	51-67-8500	28,228	5,444	-	-	-	-	-
TOTAL WATER OPERATING		202,672	189,563	174,265	204,400	206,705	213,483	220,377
<u>WATER TREATMENT PLANT</u>								
REPAIRS & MAINTENANCE	51-68-6006	94,684	114,226	4,175	5,000	10,000	10,000	10,000
PROFESSIONAL SERVICES	51-68-6008	54,880	50,000	44,798	50,000			
LAB EQUIPMENT	51-68-6100	5,344	7,884	2,714	2,800	3,000	3,000	3,000
BUILDING MAINTENANCE	51-68-6101	553	1,500	2,396	2,361	1,500	1,500	1,500
CHEMICALS	51-68-6103	16,625	17,308	20,132	18,000	18,367	18,742	19,125
UTILITIES	51-68-7000	24,675	27,225	24,729	30,000	30,612	31,237	31,874
CAPITAL IMPROVEMENT PROJECTS	51-68-8000	73,185	200,000	340,996	340,996	750,000	10,000	10,000
TREATMENT PLANT EQUIPMENT REPLACEMENT	51-68-9000	2,294	15,000	4,126	5,000	4,000	4,000	4,000
TOTAL WATER TREATMENT PLANT		272,240	433,142	444,066	454,157	817,480	78,479	79,499
<u>GOLDEN MEADOWS PUMPING STATION</u>								
REPAIRS & MAINTENANCE	51-69-6006	8,970	3,500	1,015	1,015	30,000	3,000	3,000
BUILDING MAINTENANCE	51-69-6101	105	300	-	-	300	300	300
UTILITIES	51-69-7000	10,554	11,069	9,312	10,000	10,204	10,412	10,625
CAPITAL IMPROVEMENT PROJECTS	51-69-8000	116,706	-	65	65	-	-	-
TOTAL GOLDEN MEADOWS PUMPING STATION		136,335	14,869	10,392	11,080	40,504	13,712	13,925
<u>HOSPITAL HILL WATER TANK AND PUMPING STATION</u>								
REPAIRS & MAINTENANCE	51-70-6006	-	5,000	223	300	3,000	500	500
UTILITIES	51-70-7000	7,955	8,625	6,577	8,625	8,801	8,981	9,164
CAPITAL IMPROVEMENT PROJECTS	51-70-8000	19,025	15,000	298	300	60,000	350,000	-
TOTAL HOSPITAL HILL WATER TANK & PUMPING STN		26,980	28,625	7,098	9,225	71,801	359,481	9,664
<u>SENECA HILL WATER TANK</u>								
REPAIRS & MAINTENANCE	51-76-6006	429	1,500	245	100	1,000	1,000	1,000
UTILITIES	51-76-7000	-	508	-	500	500	500	500
CAPITAL IMPROVEMENT PROJECTS	51-76-8000	34,556	10,000	-	-	-	50,000	-
TOTAL SENECA HILL WATER TANK		34,985	12,008	245	600	1,500	51,500	1,500
<u>WATER METERS &amp; KEY PUMP STATION</u>								
METER REPAIR	51-71-6200	6,203	10,000	-	250	1,000	1,000	1,000
INVENTORY	51-71-6201	23,609	17,021	32,710	33,000	25,000	25,000	25,000
BACKFLOW TESTING	51-71-6205	1,218	500	-	-	-	-	-
UTILITIES	51-71-7000	923	1,495	545	700	714	729	744
CAPITAL IMPROVEMENT PROJECTS	51-71-8000	-	-	-	-	-	25,000	-
TOTAL WATER METERS & KEY PUMP STATION		31,953	29,016	33,255	33,950	26,714	51,729	26,744
<u>WATER RIGHTS AND DITCH EXPENSE</u>								
REPAIRS & MAINTENANCE	51-72-6006	5,316	7,800	843	900	50,000	500	500
PROFESSIONAL SERVICES	51-72-6008	297	3,500	367	1,000	4,000	4,000	4,000
WATER STORAGE	51-72-9200	30,859	33,803	31,600	33,803	33,803	33,803	33,803
TOTAL WATER RIGHTS AND DITCH EXPENSE		36,472	45,103	32,810	35,703	87,803	38,303	38,303

TOWN OF HAYDEN  
2019 BUDGET AS PROPOSED  
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ENTERPRISE FUND  
EXPENDITURE DETAIL

		ACTUAL 2017	BUDGET 2018	ACTUAL 10/31/18	ESTIMATED 2018	PROPOSED 2019	FORECASTED 2020	FORECASTED 2021
<u>WATER DISTRIBUTION</u>								
DISTRIBUTION REPAIR	51-73-6300	\$ 7,124	\$ 25,000	\$ 25,729	\$ 33,000	\$ 30,000	\$ 30,000	\$ 30,000
SAND & GRAVEL	51-73-6301	2,767	-	2,830	2,830	2,800	2,800	2,800
TOTAL WATER DISTRIBUTION		9,891	25,000	28,559	35,830	32,800	32,800	32,800
<u>WATER DEBT SERVICE</u>								
PRINCIPAL & INTEREST	51-74-8000	19,066	136,251	70,868	136,251	139,516	139,516	139,516
TOTAL WATER DEBT SERVICE		19,066	136,251	70,868	136,251	139,516	139,516	139,516
<u>WATER ADMINISTRATION</u>								
WAGES & BENEFITS	51-75-5000	85,680	88,212	70,904	83,000	\$ 85,128	\$ 87,311	\$ 89,550
OFFICE SUPPLIES	51-75-6003	2,508	2,000	1,755	1,200	500	500	500
PROFESSIONAL SERVICES	51-75-6008	39,096	55,000	17,633	20,000	10,000	8,000	8,000
TOTAL WATER ADMINISTRATION		127,284	145,212	90,292	104,200	95,628	95,811	98,050
TOTAL WATER		897,878	1,058,788	891,850	1,025,396	1,520,451	1,074,814	660,377
<u>SANITARY SEWER OPERATING</u>								
SALARIES & WAGES	51-77-5000	119,644	124,211	111,592	134,000	\$ 137,436	\$ 140,960	\$ 144,574
OFFICE SUPPLIES	51-77-6003	39	300	479	450	450	450	450
INSURANCE	51-77-6005	3,077	2,660	3,880	4,500	4,592	4,686	4,781
REPAIRS & MAINTENANCE	51-77-6006	301	644	453	-	10,000	10,000	10,000
PROFESSIONAL SERVICES	51-77-6008	2,522	10,000	492	1,000	25,000	25,000	25,000
VEHICLE EXPENSE	51-77-6009	1,605	3,000	627	600	2,000	2,000	2,000
EDUCATION / MEMBERSHIPS / TRAVEL	51-77-6010	243	1,500	1,351	1,500	1,500	1,500	1,500
TESTING	51-77-6016	1,598	1,443	988	1,000	1,020	1,041	1,062
TELEPHONE	51-77-7001	1,325	1,224	1,113	1,244	1,269	1,295	1,322
TOTAL SANITARY SEWER OPERATING		130,354	144,982	120,975	144,294	183,268	186,932	190,690
<u>WASTEWATER TREATMENT PLANT</u>								
REPAIRS & MAINTENANCE	51-78-6006	8,931	12,371	898	900	1,000	1,000	1,000
LAB EQUIPMENT	51-78-6100	3,683	2,268	4,145	4,700	4,796	4,894	4,994
BUILDING MAINTENANCE	51-78-6101	81	200	972	1,000	1,000	1,000	1,000
CHEMICALS	51-78-6103	6,195	7,010	5,683	7,010	7,153	7,299	7,448
SEWER DISCHARGE PERMIT	51-78-6104	-	2,500	2,678	2,678	2,678	2,678	2,678
UTILITIES	51-78-7000	59,300	66,186	45,512	60,000	61,224	62,474	63,749
CAPITAL IMPROVEMENT PROJECTS	51-78-8000	23,051	10,000	-	-	45,000	250,000	-
EQUIPMENT REPLACEMENT	51-78-9000	6,238	7,000	2,191	2,191	10,000	10,000	10,000
TOTAL WASTEWATER TREATMENT PLANT		107,479	107,535	62,079	78,479	132,851	339,345	90,869
<u>WASHINGTON STREET LIFT STATION</u>								
REPAIRS & MAINTENANCE	51-79-6006	-	200	624	624	-	500	500
CHEMICALS	51-79-6103	-	350	-	-	350	350	350
UTILITIES	51-79-7000	1,146	1,237	927	1,237	1,262	1,288	1,314
CAPITAL IMPROVEMENT PROJECTS	51-79-8000	-	90,000	5,884	6,000	180,000	-	-
TOTAL WASHINGTON STREET LIFT STATION		1,146	91,787	7,435	7,861	181,612	2,138	2,164
<u>SEWER COLLECTION SYSTEM</u>								
COLLECTION REPAIR	51-80-6300	396	15,000	5,140	6,000	5,000	50,000	50,000
SAND & GRAVEL	51-80-6301	-	2,000	-	2,000	2,000	2,000	2,000
TOTAL SEWER COLLECTION SYSTEM		396	17,000	5,140	8,000	7,000	52,000	52,000



TOWN OF HAYDEN  
2019 BUDGET AS PROPOSED  
WITH 2017 ACTUAL AND 2018 ESTIMATED  
FOR THE YEARS ENDED AND ENDING DECEMBER 31,

ENTERPRISE FUND  
EXPENDITURE DETAIL

		ACTUAL 2017	BUDGET 2018	ACTUAL 10/31/18	ESTIMATED 2018	PROPOSED 2019	FORECASTED 2020	FORECASTED 2021
<u>AIRPORT LIFT STATION</u>								
REPAIRS & MAINTENANCE	51-81-6006	\$ 187	\$ 500	\$ 270	\$ 500	\$ 500	\$ 500	\$ 500
CHEMICALS	51-81-6103	-	350	-	-	350	350	350
UTILITIES	51-81-7000	3,855	4,124	3,333	4,400	4,490	4,581	4,675
TOTAL AIRPORT LIFT STATION		4,042	4,974	3,603	4,900	5,340	5,431	5,525
<u>DRY CREEK LIFT STATION</u>								
REPAIRS & MAINTENANCE	51-82-6006	22	500	746	746	800	800	800
CHEMICALS	51-82-6103	-	390	-	-	350	350	350
UTILITIES	51-82-7000	2,716	2,887	2,217	2,600	2,653	2,707	2,762
TOTAL DRY CREEK LIFT STATION		2,738	3,777	2,963	3,346	3,803	3,857	3,912
<u>WEST END (PRECISION) LIFT STATION</u>								
REPAIRS & MAINTENANCE	51-83-6006	-	1,000	572	310	400	400	400
CHEMICALS	51-83-6103	-	100	-	-	350	350	350
UTILITIES		-	-	120	1,000	1,020	1,041	1,062
TOTAL WEST END (PRECISION) LIFT STATION		-	1,100	692	1,310	1,770	1,791	1,812
<u>SANITARY SEWER DEBT SERVICE</u>								
PRINCIPAL & INTEREST	51-84-8000	19,227	35,770	13,166	35,770	36,876	36,876	36,876
TOTAL SANITARY SEWER DEBT SERVICE		19,227	35,770	13,166	35,770	36,876	36,876	36,876
<u>SANITARY SEWER ADMINISTRATION</u>								
SALARIES & WAGES	51-85-5000	85,680	88,421	70,903	86,000	\$ 88,205	\$ 90,467	\$ 92,786
OFFICE SUPPLIES	51-85-6003	1,574	1,500	1,664	1,500	1,000	1,000	1,000
PROFESSIONAL SERVICES	51-85-6008	16,910	25,000	12,855	14,000	10,000	8,000	6,000
TOTAL SANITARY SEWER ADMINISTRATION		104,164	114,921	85,422	101,500	99,205	99,467	99,786
TOTAL SEWER		369,546	521,846	301,475	385,460	651,726	727,837	483,635
<u>REFUSE</u>								
<u>REFUSE EXPENSE</u>								
CONTRACT PAYMENT	51-87-6008	147,426	144,124	114,952	137,177	128,946	134,319	139,916
TOTAL REFUSE EXPENSE		147,426	144,124	114,952	137,177	128,946	134,319	139,916
<u>CONTINGENCY DEPARTMENT</u>								
HEALTH RESERVE ACCOUNT (HRA)	51-86-9000	-	5,000	-	3,400	5,000	5,000	5,000
TOTAL EXPENDITURES		\$ 1,414,850	\$ 1,729,758	\$ 1,308,277	\$ 1,551,433	\$ 2,306,123	\$ 1,941,971	\$ 1,288,928
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		58,106	(42,371)	292,846	274,777	175,246	76,893	458,193
<u>OTHER FINANCING SOURCES (USES)</u>								
AUDIT ADJUSTMENT UNRESTRICTED FUNDS		(28,249)	-	-	-	-	-	-
TRANSFERS IN		-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)		(28,249)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCE		29,857	(42,371)	292,846	274,777	175,246	76,893	458,193
FUND AVAILABLE - BEGINNING		1,000,418	491,196	970,561	970,561	1,245,338	1,420,583	1,497,476
FUND AVAILABLE - ENDING		\$ 970,561	\$ 448,825	\$ 1,263,407	\$ 1,245,338	\$ 1,420,583	\$ 1,497,476	\$ 1,955,669
DEBT SERVICE RESERVE REQUIREMENT		\$ 354,000	\$ 433,000	\$ 328,000	\$ 388,000	\$ 577,000	\$ 486,000	\$ 323,000

TOWN OF HAYDEN  
2019 BUDGET AS PROPOSED  
WITH 2017 ACTUAL AND 2018 ESTIMATED  
FOR THE YEARS ENDED AND ENDING DECEMBER 31,

CONSERVATION TRUST FUND

		ACTUAL 2017	BUDGET 2018	ACTUAL 10/31/18	ESTIMATED 2018	PROPOSED 2019	FORECASTED 2020	FORECASTED 2021
<u>REVENUES</u>								
LOTTERY PROCEEDS	64-37-4000	\$ 18,323	\$ 18,890	\$ 13,900	\$ 18,890	\$ 19,474	\$ 20,077	\$ 20,697
INTEREST	64-36-4032	-	250	-	250	250	250	250
GRANTS & LOAN PROCEEDS	64-37-4500	23,685	-	-	500,000	42,500	343,750	-
TOTAL REVENUES		<u>\$ 42,008</u>	<u>\$ 19,140</u>	<u>\$ 13,900</u>	<u>\$ 519,140</u>	<u>\$ 62,224</u>	<u>\$ 364,077</u>	<u>\$ 20,947</u>
<u>EXPENDITURES</u>								
CAPITAL IMPROVEMENT PROJECT	64-46-8000	\$ 1,008	\$ -	\$ 14,359	\$ 234,767	\$ 419,592	\$ 360,000	\$ 35,000
EQUIPMENT REPLACEMENT	64-46-9000	-	1,000	-	-	-	-	-
TOTAL EXPENDITURES		<u>\$ 1,008</u>	<u>\$ 1,000</u>	<u>\$ 14,359</u>	<u>\$ 234,767</u>	<u>\$ 419,592</u>	<u>\$ 360,000</u>	<u>\$ 35,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		<u>41,000</u>	<u>18,140</u>	<u>(459)</u>	<u>284,373</u>	<u>(357,368)</u>	<u>4,077</u>	<u>(14,053)</u>
<u>OTHER FINANCING SOURCES (USES)</u>								
TRANSFERS IN		-	-	-	79,690	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)		<u>-</u>	<u>-</u>	<u>-</u>	<u>79,690</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE		<u>41,000</u>	<u>18,140</u>	<u>(459)</u>	<u>364,063</u>	<u>(357,368)</u>	<u>4,077</u>	<u>(14,053)</u>
FUND BALANCE - BEGINNING		<u>9,769</u>	<u>50,768</u>	<u>50,769</u>	<u>50,769</u>	<u>414,832</u>	<u>57,464</u>	<u>61,541</u>
FUND BALANCE - ENDING		<u>\$ 50,769</u>	<u>\$ 68,908</u>	<u>\$ 50,310</u>	<u>\$ 414,832</u>	<u>\$ 57,464</u>	<u>\$ 61,541</u>	<u>\$ 47,488</u>

TOWN OF HAYDEN  
2019 BUDGET AS PROPOSED  
WITH 2017 ACTUAL AND 2018 ESTIMATED  
FOR THE YEARS ENDED AND ENDING DECEMBER 31,

RECREATION DEPARTMENT DETAIL

		ACTUAL 2017	BUDGET 2018	ACTUAL 10/31/18	ESTIMATED 2018	PROPOSED 2019	FORECASTED 2020	FORECASTED 2021
<u>REVENUES</u>								
RECREATION PROGRAMS	10-36-4044	\$ 18,359	\$ 19,000	\$ 27,013	\$ 29,213	\$ 30,116	\$ 31,048	\$ 32,008
RECREATION EVENTS	10-36-4045	23,347	23,000	20,161	22,261	\$ 22,949	\$ 23,659	\$ 24,391
OTHER	10-36-4053	-	4,200	190	4,200	4,200	4,200	4,200
TOTAL REVENUES		<u>\$ 41,706</u>	<u>\$ 46,200</u>	<u>\$ 47,364</u>	<u>\$ 55,674</u>	<u>\$ 57,266</u>	<u>\$ 58,907</u>	<u>\$ 60,599</u>
<u>EXPENDITURES</u>								
WAGES & BENEFITS	10-57-5000	\$ 26,368	\$ 29,034	\$ 29,875	\$ 35,000	\$ 40,000	\$ 41,237	\$ 42,512
RECREATION OPERATING COSTS	10-57-6020	1,697	1,400	2,127	2,200	1,700	1,734	1,770
RECREATION PROGRAMS	10-57-6022	9,281	18,000	12,320	15,000	15,300	15,650	16,000
SPECIAL EVENTS	10-57-6023	20,022	20,000	20,249	21,000	18,500	19,000	19,500
INSURANCE	10-57-6005	1,140	1,534	1,152	1,534	1,534	1,534	1,531
REPAIRS AND MAINTENANCE	10-57-6006	-	500	-	-	500	500	500
PROFESSIONAL SERVICES	10-57-6008	299	5,000	5,067	5,067	2,000	2,000	2,000
EDUCATION / MEMBERSHIPS / TRAVEL	10-57-6010	-	1,100	37	1,100	2,275	2,275	2,275
UTILITIES	10-57-7000	2,037	2,181	1,587	2,181	2,181	2,200	2,200
TELEPHONE	10-57-7001	677	700	431	700	700	700	700
TOTAL EXPENDITURES		<u>\$ 61,521</u>	<u>\$ 79,449</u>	<u>\$ 72,845</u>	<u>\$ 83,782</u>	<u>\$ 84,690</u>	<u>\$ 86,830</u>	<u>\$ 88,988</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		<u>(19,816)</u>	<u>(33,249)</u>	<u>(25,481)</u>	<u>(28,108)</u>	<u>(27,424)</u>	<u>(27,923)</u>	<u>(28,389)</u>
<u>OTHER FINANCING SOURCES (USES)</u>								
TRANSFERS IN FROM GENERAL FUND		19,816	58,249	43,687	28,108	29,279	30,499	31,770
TOTAL OTHER FINANCING SOURCES (USES)		<u>19,816</u>	<u>58,249</u>	<u>43,687</u>	<u>28,108</u>	<u>29,279</u>	<u>30,499</u>	<u>31,770</u>
NET CHANGE IN FUND BALANCE		<u>-</u>	<u>25,000</u>	<u>18,206</u>	<u>-</u>	<u>1,855</u>	<u>2,576</u>	<u>3,381</u>
FUND BALANCE - BEGINNING		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,855</u>	<u>4,431</u>
FUND BALANCE - ENDING		<u>\$ -</u>	<u>\$ 25,000</u>	<u>\$ 18,206</u>	<u>\$ -</u>	<u>\$ 1,855</u>	<u>\$ 4,431</u>	<u>\$ 7,812</u>

TOWN OF HAYDEN  
2019 BUDGET AS PROPOSED  
WITH 2017 ACTUAL AND 2018 ESTIMATED  
FOR THE YEARS ENDED AND ENDING DECEMBER 31,

ECONOMIC DEVELOPMENT DETAIL

		ACTUAL 2017	BUDGET 2018	ACTUAL 10/31/18	ESTIMATED 2018	PROPOSED 2019	FORECASTED 2020	FORECASTED 2021
<u>REVENUES</u>								
GRANT REVENUE	10-36-4052	\$ -	\$ 9,000	\$ -	\$ -	\$ 30,000	\$ 30,612	\$ 31,237
BUSINESS/PARTNER DONATIONS	10-39-4701	-	13,000	9,974	10,500	13,000	13,265	13,536
OTHER	10-36-4050	-	-	-	-	15,000	15,000	15,000
TOTAL REVENUES		<u>\$ -</u>	<u>\$ 22,000</u>	<u>\$ 9,974</u>	<u>\$ 10,500</u>	<u>\$ 58,000</u>	<u>\$ 58,878</u>	<u>\$ 59,773</u>
<u>EXPENDITURES</u>								
REVOLVING LOAN FUND	10-55-5000	\$ -	\$ 9,500	\$ -	\$ -	\$ 9,000	\$ 9,184	\$ 9,371
EDUCATION	10-55-6010	430	500	1,310	1,200	1,000	1,020	1,041
MARKETING	10-55-6011	-	1,200	-	-	1,200	-	-
TRAVEL	10-55-6000	-	500	65	300	600	\$ 612	\$ 625
GENERAL OPERATING EXPENSE	10-55-6014	10,014	1,000	6,595	6,500	6,000	6,122	\$ 6,247
PROFESSIONAL SERVICES/CAPITAL PROJECTS	10-55-8000	-	10,000	19,402	19,000	35,000	\$ 25,000	\$ 25,510
OTHER	10-55-6004	-	200	-	-	10,000	10,204	\$ 10,412
TOTAL EXPENDITURES		<u>\$ 10,444</u>	<u>\$ 22,900</u>	<u>\$ 27,372</u>	<u>\$ 27,000</u>	<u>\$ 62,800</u>	<u>\$ 52,143</u>	<u>\$ 53,207</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		<u>(10,444)</u>	<u>(900)</u>	<u>(17,398)</u>	<u>(16,500)</u>	<u>(4,800)</u>	<u>6,735</u>	<u>6,566</u>
<u>OTHER FINANCING SOURCES (USES)</u>								
TRANSFERS IN FROM GENERAL FUND		10,444	12,900	9,675	16,500	4,800	-	-
TOTAL OTHER FINANCING SOURCES (USES)		<u>10,444</u>	<u>12,900</u>	<u>9,675</u>	<u>16,500</u>	<u>4,800</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE		<u>-</u>	<u>12,000</u>	<u>(7,723)</u>	<u>-</u>	<u>-</u>	<u>6,735</u>	<u>6,566</u>
FUND BALANCE - BEGINNING		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,735</u>
FUND BALANCE - ENDING		<u>\$ -</u>	<u>\$ 12,000</u>	<u>\$ (7,723)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,735</u>	<u>\$ 13,301</u>

TOWN OF HAYDEN  
2019 BUDGET AS PROPOSED  
WITH 2017 ACTUAL AND 2018 ESTIMATED  
FOR THE YEARS ENDED AND ENDING DECEMBER 31,

INTERGOVERNMENTAL SERVICE FUND

		ACTUAL 2017	BUDGET 2018	ACTUAL 10/31/18	ESTIMATED 2018	PROPOSED 2019	FORECASTED 2020	FORECASTED 2021
<u>REVENUES</u>								
EQUIPMENT LEASE	52-30-4402	\$ -	\$ 158,191	\$ 118,643	\$ 95,000	\$ 77,500	\$ 77,960	\$ 78,457
SALE OF ASSETS	52-30-4500	-	7,000	-	14,000	14,000	5,000	5,000
TOTAL REVENUES		<u>\$ -</u>	<u>\$ 165,191</u>	<u>\$ 118,643</u>	<u>\$ 109,000</u>	<u>\$ 91,500</u>	<u>\$ 82,960</u>	<u>\$ 83,457</u>
<u>EXPENDITURES</u>								
REPAIRS AND MAINTENANCE	52-40-6006	\$ -	\$ 97,000	\$ 25,503	\$ 25,503	\$ 25,000	\$ 25,000	\$ 25,000
EQUIPMENT REPLACEMENT	52-40-9000	-	2,000	68,845	68,845	56,000	47,000	-
TOTAL EXPENDITURES		<u>\$ -</u>	<u>\$ 99,000</u>	<u>\$ 94,348</u>	<u>\$ 94,348</u>	<u>\$ 81,000</u>	<u>\$ 72,000</u>	<u>\$ 25,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		<u>-</u>	<u>66,191</u>	<u>24,295</u>	<u>14,652</u>	<u>10,500</u>	<u>10,960</u>	<u>58,457</u>
<u>OTHER FINANCING SOURCES (USES)</u>								
TRANSFERS IN FROM GENERAL FUND		-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE		<u>-</u>	<u>66,191</u>	<u>24,295</u>	<u>14,652</u>	<u>10,500</u>	<u>10,960</u>	<u>58,457</u>
FUND BALANCE - BEGINNING		-	-	-	-	14,652	25,152	36,112
FUND BALANCE - ENDING		<u>\$ -</u>	<u>\$ 66,191</u>	<u>\$ 24,295</u>	<u>\$ 14,652</u>	<u>\$ 25,152</u>	<u>\$ 36,112</u>	<u>\$ 94,569</u>

TOWN OF HAYDEN  
2019 BUDGET AS PROPOSED  
WITH 2017 ACTUAL AND 2018 ESTIMATED  
FOR THE YEARS ENDED AND ENDING DECEMBER 31,

CAPITAL IMPROVEMENT FUND

		ACTUAL 2017	BUDGET 2018	ACTUAL 10/31/18	ESTIMATED 2018	PROPOSED 2019	FORECASTED 2020	FORECASTED 2021
<u>REVENUES</u>								
2017 BOND ISSUE	40-39-4702	\$ -	\$ 3,700,000	\$ 3,700,000	\$ 3,700,000	\$ -	\$ -	\$ -
MISCELLANEOUS	40-36-4030	-	3,700	-	-	3,000	350	-
TOTAL REVENUES		<u>\$ -</u>	<u>\$ 3,703,700</u>	<u>\$ 3,700,000</u>	<u>\$ 3,700,000</u>	<u>\$ 3,000</u>	<u>\$ 350</u>	<u>\$ -</u>
<u>EXPENDITURES</u>								
CAPITAL OUTLAY ROADS	40-41-8000	\$ -	\$ 750,000	\$ 390	\$ 390	\$ 900,000	\$ -	\$ -
CAPITAL OUTLAY SEWER	40-44-8000	-	-	-	-	-	-	-
CAPITAL OUTLAY WATER	40-46-8000	-	1,603,000	946,108	1,200,000	1,530,000	-	-
COST OF ISSUANCE	40-39-4703	-	50,000	65,500	65,500	-	-	-
TOTAL EXPENDITURES		<u>\$ -</u>	<u>\$ 2,403,000</u>	<u>\$ 1,011,998</u>	<u>\$ 1,265,890</u>	<u>\$ 2,430,000</u>	<u>\$ -</u>	<u>\$ -</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		<u>-</u>	<u>1,300,700</u>	<u>2,688,002</u>	<u>2,434,110</u>	<u>(2,427,000)</u>	<u>350</u>	<u>-</u>
<u>OTHER FINANCING SOURCES (USES)</u>								
TRANSFERS IN FROM GENERAL FUND		-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE		<u>-</u>	<u>1,300,700</u>	<u>2,688,002</u>	<u>2,434,110</u>	<u>(2,427,000)</u>	<u>350</u>	<u>-</u>
FUND BALANCE - BEGINNING		-	-	-	-	2,434,110	7,110	7,460
FUND BALANCE - ENDING		<u>\$ -</u>	<u>\$ 1,300,700</u>	<u>\$ 2,688,002</u>	<u>\$ 2,434,110</u>	<u>\$ 7,110</u>	<u>\$ 7,460</u>	<u>\$ 7,460</u>

TOWN OF HAYDEN  
2019 BUDGET AS PROPOSED  
WITH 2017 ACTUAL AND 2018 ESTIMATED  
FOR THE YEARS ENDED AND ENDING DECEMBER 31,

DEBT SERVICE FUND

		ACTUAL 2017	BUDGET 2018	ACTUAL 10/31/18	ESTIMATED 2018	PROPOSED 2019	FORECASTED 2020	FORECASTED 2021
<u>REVENUES</u>								
PROPERTY TAXES	30-31-4000	\$ -	\$ 314,058	\$ 307,967	\$ 314,058	\$ 336,440	\$ 336,440	\$ 359,991
SPECIFIC OWNERSHIP TAXES	30-33-4010	-	19,013	10,794	19,013	16,822	16,822	18,000
INTEREST INCOME	30-36-4032	-	-	-	-	-	-	-
TOTAL REVENUES		<u>\$ -</u>	<u>\$ 333,071</u>	<u>\$ 318,761</u>	<u>\$ 333,071</u>	<u>\$ 353,262</u>	<u>\$ 353,262</u>	<u>\$ 377,991</u>
<u>EXPENDITURES</u>								
BOND PRINCIPAL	30-61-8002	\$ -	\$ 209,000	\$ -	\$ 209,000	\$ 200,000	\$ 210,000	\$ 215,000
BOND INTEREST	30-61-8002	-	105,000	101,431	105,000	106,836	100,696	94,249
TREASURERS FEES	30-61-6012	-	4,711	4,781	4,781	5,047	5,047	5,400
TOTAL EXPENDITURES		<u>\$ -</u>	<u>\$ 318,711</u>	<u>\$ 106,212</u>	<u>\$ 318,781</u>	<u>\$ 311,883</u>	<u>\$ 315,743</u>	<u>\$ 314,649</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		<u>-</u>	<u>14,360</u>	<u>212,549</u>	<u>14,290</u>	<u>41,379</u>	<u>37,519</u>	<u>63,342</u>
<u>OTHER FINANCING SOURCES (USES)</u>								
TRANSFERS IN FROM GENERAL FUND		-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE		<u>-</u>	<u>14,360</u>	<u>212,549</u>	<u>14,290</u>	<u>41,379</u>	<u>37,519</u>	<u>63,342</u>
FUND BALANCE - BEGINNING		<u>-</u>	<u>33,130</u>	<u>-</u>	<u>-</u>	<u>14,290</u>	<u>55,669</u>	<u>93,188</u>
FUND BALANCE - ENDING		<u><u>\$ -</u></u>	<u><u>\$ 47,490</u></u>	<u><u>\$ 212,549</u></u>	<u><u>\$ 14,290</u></u>	<u><u>\$ 55,669</u></u>	<u><u>\$ 93,188</u></u>	<u><u>\$ 156,530</u></u>