



**TOWN OF PAONIA**  
**BOARD OF TRUSTEES REGULAR MEETING**  
**TUESDAY, DECEMBER 15, 2020 AT 6:30 PM**

**VIRTUAL MEETING**  
**(MEETING WILL NOT BE HELD AT THE TOWN HALL)**

**TELEPHONE:**

**DIAL (FOR HIGHER QUALITY, DIAL A NUMBER BASED ON YOUR CURRENT LOCATION):**

**US: +1 253 215 8782 OR +1 346 248 7799 OR +1 669 900 9128 OR +1 301 715 8592 OR +1 312 626 6799 OR  
+1 646 558 8656  
MEETING ID: 854 9678 0154**

**EXPLANATION OF PUBLIC COMMENT**

*Trustees receive the first opportunity to discuss each agenda item. Following Trustee discussion, the Mayor will open the meeting for public comment. Each person will receive the opportunity to **speak one time on each agenda item**. The Mayor will provide the time allotted for public comment prior to the agenda item discussion. At the end of the time allotted the speaker will be muted and will not be recognized again for discussion of the same agenda item. If you wish to speak, press \*9 on your phone to let us know.*

**Roll Call**

**Approval of Agenda**

**Announcements**

**Recognition of Visitors & Guests**

**Staff Reports**

1. Administrator's Report
  - COVID-19 Update
  - Public Works
  - Police Report
  - Attorney Report

**Disbursements**

2. Treasurer's Report
3. Disbursements
4. End of Year Disbursement Approval

**Regular Business**

5. Advisory Water Committee Appointments
6. Acquisition of Snowplow Spreader
7. 2020-22 Accepting Coordinated Election Results
8. Resolution 2020-23 Mill Levy
9. Resolution 2020-24 Budget for 2021
10. Resolution 2020-25 Local Disaster Declaration Extension
11. Governmental Affairs & Public Safety Committee – Accessory Dwelling Unit - Update

**Consent Agenda**

Regular Minutes:  
November 10, 2020

**Mayor's Report**

12. Christmas Light Judges

**Committee Reports**

13. Finance & Personnel

Governmental Affairs & Public Safety

Public Works-Utilities-Facilities

Tree Board

**Executive Session**

14. For discussion of a personnel matter under C.R.S. Section 24-6-402(4)(f) and not involving: any specific employees who have requested discussion of the matter in open session; any member of this body or any elected official; the appointment of any person to fill an office of this body or of an elected official; or personnel policies that do not require the discussion of matters personal to particular employees; specific to Town Administrator 6-month review.

For a conference with the Town attorney for the purpose of receiving legal advice on specific legal questions under C.R.S. Section 24-6-402(4)(b); Specific to Eric Pace v. Town of Paonia

**Adjournment**

I. RULES OF PROCEDURE

**Section 1. Schedule of Meetings.** Regular Board of Trustees meetings shall be held on the second and fourth Tuesdays of each month, except on legal holidays, or as re-scheduled or amended and posted on the agenda prior to the scheduled meeting.

**Section 2. Officiating Officer.** The meetings of the Board of Trustees shall be conducted by the Mayor or, in the Mayor's absence, the Mayor Pro-Tem. The Town Clerk or a designee of the Board shall record the minutes of the meetings.

**Section 3. Time of Meetings.** Regular meetings of the Board of Trustees shall begin at 6:30 p.m. or as scheduled and posted on the agenda. Board Members shall be called to order by the Mayor. The meetings shall open with the presiding officer leading the Board in the Pledge of Allegiance. The Town Clerk shall then proceed to call the roll, note the absences and announce whether a quorum is present. Regular Meetings are scheduled for three hours, and shall be adjourned at 9:30 p.m., unless a majority of the Board votes in the affirmative to extend the meeting, by a specific amount of time.

**Section 4. Schedule of Business.** If a quorum is present, the Board of Trustees shall proceed with the business before it, which shall be conducted in the following manner. Note that all provided times are estimated:

- (a) Roll Call - (5 minutes)
- (b) Approval of Agenda - (5 minutes)
- (c) Announcements (5 minutes)
- (d) Recognition of Visitors and Guests (10 minutes)
- (e) Consent Agenda including Approval of Prior Meeting Minutes (10 minutes)
- (f) Mayor's Report (10 minutes)
- (g) Staff Reports: (15 minutes)
  - (1) Town Administrator's Report
  - (2) Public Works Reports
  - (3) Police Report
  - (4) Treasurer Report
- (h) Unfinished Business (45 minutes)
- (i) New Business (45 minutes)
- (j) Disbursements (15 minutes)
- (k) Committee Reports (15 minutes)
- (l) Adjournment

\* This schedule of business is subject to change and amendment.

**Section 5. Priority and Order of Business.** Questions relative to the priority of business and order shall be decided by the Mayor without debate, subject in all cases to an appeal to the Board of Trustees.

**Section 6. Conduct of Board Members.** Town Board Members shall treat other Board Members and the public in a civil and polite manner and shall comply with the Standards of Conduct for Elected Officials of the Town. Board Members shall address Town Staff and the Mayor by his/her title, other Board Members by the title of Trustee or the appropriate honorific (i.e.: Mr., Mrs. or Ms.), and members of the public by the appropriate honorific. Subject to the Mayor's discretion, Board Members shall be limited to speaking two times when debating an item on the agenda. Making a motion, asking a question or making a suggestion are not counted as speaking in a debate.

**Section 7. Presentations to the Board.** Items on the agenda presented by individuals, businesses or other organizations shall be given up to 5 minutes to make a presentation. On certain issues, presenters may be given more time, as determined by the Mayor and Town Staff. After the presentation, Trustees shall be given the opportunity to ask questions.

**Section 8. Public Comment.** After discussion of an agenda item by the Board of Trustees has concluded, the Mayor shall open the floor for comment from members of the public, who shall be allowed the opportunity to comment or ask questions on the agenda item. Each member of the public wishing to address the Town Board shall be recognized by the presiding officer before speaking. Members of the public shall speak from the podium, stating their name, the address of their residence and any group they are representing prior to making comment or asking a question. Comments shall be directed to the Mayor or presiding officer, not to an individual Trustee or Town employee. Comments or questions should be confined to the agenda item or issue(s) under discussion. The speaker should offer factual information and refrain from obscene language and personal attacks.

**Section 9. Unacceptable Behavior.** Disruptive behavior shall result in expulsion from the meeting.

**Section 10. Posting of Rules of Procedure for Paonia Board of Trustees Meetings.** These rules of procedure shall be provided in the Town Hall meeting room for each Board of Trustees meeting so that all attendees know how the meeting will be conducted.

## **II. CONSENT AGENDA**

**Section 1. Use of Consent Agenda.** The Mayor, working with Town Staff, shall place items on the Consent Agenda. By using a Consent Agenda, the Board has consented to the consideration of certain items as a group under one motion. Should a Consent Agenda be used at a meeting, an appropriate amount of discussion time will be allowed to review any item upon request.

**Section 2. General Guidelines.** Items for consent are those which usually do not require discussion or explanation prior to action by the Board, are non-controversial and/or similar in content, or are those items which have already been discussed or explained and do not require further discussion or explanation. Such agenda items may include ministerial tasks such as, but not limited to, approval of previous meeting minutes, approval of staff reports, addressing routine correspondence, approval of liquor licenses renewals and approval or extension of other Town licenses. Minor changes in the minutes such as non-material Scribner errors may be made without removing the minutes from the Consent Agenda. Should any Trustee feel there is a material error in the minutes, they should request the minutes be removed from the Consent Agenda for Board discussion.

**Section 3. Removal of Item from Consent Agenda.** One or more items may be removed from the Consent Agenda by a timely request of any Trustee. A request is timely if made prior to the vote on the Consent Agenda. The request does not require a second or a vote by the Board. An item removed from the Consent Agenda will then be discussed and acted on separately either immediately following the consideration of the Consent Agenda or placed later on the agenda, at the discretion of the Board.

## **III. EXECUTIVE SESSION**

**Section 1.** An executive session may only be called at a regular or special Board meeting where official action may be taken by the Board, not at a work session of the Board. To convene an executive session, the Board shall announce to the public in the open meeting the topic to be discussed in the executive session, including specific citation to the statute authorizing the Board to meet in an executive session and identifying the particular matter to be discussed "in as much detail as possible without compromising the purpose for which the executive session is authorized." In the event the Board plans to discuss more than one of the authorized topics in the executive session, each should be announced, cited and described. Following the announcement of the intent to convene an executive session, a motion must then be made and seconded. In order to go into executive session, there must be the affirmative vote of two thirds (2/3) of Members of the Board.

**Section 2.** During executive session, minutes or notes of the deliberations should not be taken. Since meeting minutes are subject to inspection under the Colorado Open Records Act, the keeping of minutes would defeat the private nature of executive session. In addition, the deliberations carried out during executive session should not be discussed outside of that session or with individuals not participating in the session. The contents of an executive session are to remain confidential unless a majority of the Trustees vote to disclose the contents of the executive session.

**Section 3.** Once the deliberations have taken place in executive session, the Board should reconvene in regular session to take any formal action decided upon during the executive session. If you have questions regarding the wording of the motion or whether any other information should be disclosed on the record, it is essential for you to consult with the Town Attorney on these matters.

## **IV. SUBJECT TO AMENDMENT**

**Section 1. Deviations.** The Board may deviate from the procedures set forth in this Resolution, if, in its sole discretion, such deviation is necessary under the circumstances.

**Section 2. Amendment.** The Board may amend these Rules of Procedures Policy from time to time.

AGENDA SUMMARY FORM



Administrator's Report  
 Previous Visitors & Guests Follow-Up  
 COVID-19 Update  
 Public Works  
 Police Report  
 Attorney Report

Summary:

Notes:

VW – verbal warning  
 WW – written warning  
 CIT - citation  
 CAA – clear adult arrest  
 UTL – unable to locate  
 UNF - unfounded

Possible Motions:

Motion by: \_\_\_\_\_ 2<sup>nd</sup>: \_\_\_\_\_ vote: \_\_\_\_\_

Vote:	Trustee Bear:	Trustee Budinger:	Trustee Johnson:
Trustee Knutson:	Trustee Meck: :	Trustee Pattison:	Mayor Bachran:

## Administrators Report for December 15, 2020

### Previous Meeting Follow-up:

1. A question arose about the Board making motions during the November 3<sup>rd</sup> Work Session on the proposed 2021 Budget. While not usual to make official motions during a work session, it was deemed the clearest way to provide consensus to staff regarding information to be presented at the following meeting. Resolutions, following the direction of the Board from the work session, were on the agenda for Board review and decision-making at the November 10<sup>th</sup> regular meeting. The header for the section of the agenda stated Unfinished Business, which was an error. The agenda no longer has an unfinished business and new business section; all items are listed under Regular Business.
2. Ranger repairs question – disbursements – the November 10<sup>th</sup> disbursement labeled water repairs was for ranger parts. An order was made for parts needed to repair/replace bushings, power steering box, and solenoid for the wench. Some parts were on back order, so the town was billed as the parts came in – two separate invoices. 11/10 \$921.42 and 11/24 \$1,884.98 for a total of \$2,806.40. These are the first repairs needed for the ranger outside routine maintenance – oil change, spark plugs, etc. The disbursement on 11/10 was labeled water repair because the ranger costs come from the water enterprise fund, as the ranger is used to access the springs and spring lines. Moving forward we will be sure to note what the invoice is for, not the account paid out of. There is not room for both.

### Updates:

1. 2<sup>nd</sup> Street Repairs – Complete for 2020
2. SGM – mapping – waterline map substantially complete and provided to JDS Hydro for infrastructure analysis. Sewer line map redlines scheduled for completion and submittal to SGM by December 18<sup>th</sup>. SGM will then implement the redlines for completion of the map.
3. SGM – Asset Inventory – on-site inventory complete – compiling data now.
4. SCADA System at 1MG – Installation began November 17<sup>th</sup>. On-site today, December 2<sup>nd</sup> to install remote access functions. Browns Hill and Phonz + are finishing the static i.p. and connectivity components. Contractor anticipates fully functional by December 18<sup>th</sup>.
5. Public auction – I have created an account for an online public auction site that fulfills the requirements for government auctions. The company is used by many different communities throughout Colorado. The police department and public works department are inventorying, and we plan to have a resolution to declare items surplus on an agenda in January. Once the Board approves the resolution, we will upload photos and item information to the site for sale.
6. COVID-19 sewer testing – there are no labs in the area that are providing this test. While local data for COVID would be incredibly helpful, and the county is unwilling to provide the data at this

time, all the lab testing would tell us is that someone at some point used facilities that are connected to our system. We know there are individuals in our community that have or have had COVID-19. Should testing become available we will assess the cost vs. benefit of performing it and bring that information to the Board.

7. Scheduling with David Jacobson to record a virtual tour of the water and sewer plants. Most likely to occur in January.
8. Sidewalks – C&N Construction scheduled for completion by December 14<sup>th</sup>
9. Grants – CVRF - The Town has received its first reimbursement of CARES Act funds from DOLA. Our final reimbursement request will be submitted this month. CDOT Revitalize Main Street – reimbursement request submitted. Second phase – installing tables and bench seating at and around Town Hall is underway. This phase supports the COVID -19 objective to offer outdoors areas for people and reduce congregating inside shops and restaurants. GOCO Parks Master Plan – The steering committee has finalized the four topics for community meetings, to take place after the new year. That information will drive the final draft plan.

Other items:

1. Countywide housing study – This discussion topic never went beyond a discussion. With Elyse Casselberry moving to City of Delta I do not anticipate this will be moving forward soon. In the meantime, I am evaluating other options to complete a local study.
2. Tree Inventory and Assessment – the State Forest Service inventory and assessment should be complete and received by the end of January 2021.
3. I received one complaint regarding the methods of tree trimming by the Town’s contractor. I have spoken with Ms. Kami Long at the forest service and will be evaluating training opportunities for contractors we use in the future as well as steps that need to be taken on 3 trees improperly pruned.
4. Dates on Resolutions – historically, budget resolutions were dated to begin January 1, in line with new budgets. The issue with this methodology is that the Town budgets for 12 months receipt of the modified rates and with a January 1 start date we only collect the adjusted revenues for 11 months in the calendar year. As a reminder, the Board may evaluate and modify rates at any time – this is not tied specifically to the budget review and implementation timeline. Resolutions go into effect upon the date in the resolution. Ordinances go into effect 30 days after adoption and publication, unless deemed an emergency.
5. Invitations have been made to individuals who expressed interest in participating in the Marijuana working group. I intend to schedule four work sessions to discuss each area of the ordinance. We plan to have the Marijuana Enforcement Division review and bring a draft back to the Board no later than February.
6. Building Department – I am in discussions with multiple other municipalities regarding the creation of one building department to serve the communities in Delta County. Paonia is the only municipality that has not updated to the 2018 IRC. The work to do so was completed in March of this year and I plan to send out the updated Code after January 1<sup>st</sup> for the Board to review so we can move forward with the update as soon as possible.

**U.S. Department of the Interior  
U.S. Geological Survey  
Joint Funding Agreement  
FOR WATER RESOURCES INVESTIGATIONS**

**Customer No:** 6000001053  
**Agreement No:** 21REJFACO 127  
**Project No:**  
**TIN #:** 980204600

Fixed Cost  
Agreement

<input checked="" type="checkbox"/>	Yes	<input type="checkbox"/>	No
-------------------------------------	-----	--------------------------	----

THIS AGREEMENT is entered into as of the 1<sup>st</sup> day of **January, 2021** by the U.S. GEOLOGICAL SURVEY, Colorado Water Science Center, UNITED STATES DEPARTMENT OF THE INTERIOR, party of the first part, and the **TOWN OF PAONIA**, party of the second part.

1. The parties hereto agree that subject to the availability of appropriations and in accordance with their respective authorities there shall be maintained in cooperation Water Resource Investigations, **operation and maintenance of the streamflow gaging station, 09134100 North Fork Gunnison River below Paonia, CO**, herein called the program. The USGS legal authority is 43 USC 36C; 43 USC 50; and 43 USC 50b.
2. The following amounts shall be contributed to cover all of the cost of the necessary field and analytical work directly related to this program.  
2(b) includes In-Kind Services in the amount of **\$0.00**.
  - (a) **\$2,015.00** by the party of the first part during the period **July 1, 2021 to October 31, 2021**
  - (b) **\$4,089.00** by the party of the second part during the period **July 1, 2021 to October 31, 2021**
  - (c) Contributions are provided by the party of the first part through other USGS regional or national programs, in the amount of:  
**\$0.00** Description of USGS regional/national program: **NA**
  - (d) Additional or reduced amounts by each party during the above period or succeeding periods as may be determined by mutual agreement and set forth in an exchange of letters between the parties.
  - (e) The performance period may be changed by mutual agreement and set forth in an exchange of letters between the parties.
3. The costs of this program may be paid by either party in conformity with the laws and regulations respectively governing each party.
4. The field and analytical work pertaining to this program shall be under the direction of or subject to periodic review by an authorized representative of the party of the first part.
5. The areas to be included in the program shall be determined by mutual agreement between the parties hereto or their authorized representatives. The methods employed in the field and office shall be those adopted by the party of the first part to insure the required standards of accuracy subject to modification by mutual agreement.
6. During the course of this program, all field and analytical work of either party pertaining to this program shall be open to the inspection of the other party, and if the work is not being carried on in a mutually satisfactory manner, either party may terminate this agreement upon 60 days written notice to the other party.
7. The original records resulting from this program will be deposited in the office of origin of those records. Upon request, copies of the original records will be provided to the office of the other party.
8. The maps, records or reports resulting from this program shall be made available to the public as promptly as possible. The maps, records or reports normally will be published by the party of the first part. However, the party of the second part reserves the right to publish the results of this program and, if already published by the party of the first part shall, upon request, be furnished by the party of the first part, at cost, impressions suitable for purposes of reproduction similar to that for which the original copy was prepared. The maps, records or reports published by either party shall contain a statement of the cooperative relations between the parties. The Parties acknowledge that scientific information and data developed as a result of the scope of work are subject to applicable USGS review, approval, and release requirements, which are available on the USGS Fundamental Science Practices website (<https://www.usgs.gov/about/organization/science-support/science-quality-and-integrity/fundamental-science-practices>).
9. Billing for this agreement will be rendered **semi-annually (September and October)**. Invoices not paid within 60 days from date of bill will bear Interest, Penalties, and Administrative costs as the annual rate pursuant the Debt Collection Act of 1982, (codified at 31 U.S.C. 3717) established by the U.S. Treasury.

**U.S. Department of the Interior  
U.S. Geological Survey  
Joint Funding Agreement  
FOR WATER RESOURCES INVESTIGATIONS**

**Customer No:** 6000001053  
**Agreement No:** 21REJFACO 127  
**Project No:**  
**TIN #:** 980204600  
Fixed Cost Agreement  Yes  No

USGS Technical Point of Contact  
Name: Steve Anders  
Title: Supervisory Hydrologic Tech  
Address: 445 W. Gunnison Ave Suite 130  
City/State/Zip: Grand Junction, CO 81501  
Telephone: 970-628-7140  
Fax: 970-245-1026  
Email: spanders@usgs.gov

Customer Technical Point of  
Contact Name: Corinne Ferguson  
Title: Town Administrator  
Address: P.O. Box 460  
City/State/Zip: Paonia, CO 81428  
Telephone: 970-527-4101  
Fax:  
Email: corinne@townofpaonia.com

USGS Billing Point of Contact  
Name: Donna Hector  
Title: Administrative Officer  
Address: P.O. Box 25046, Denver Federal Center  
Address: Mail Stop 415  
City/State/Zip: Lakewood, CO 80225  
Telephone: 303-236-6903  
Fax: 303-236-4912  
Email: djhector@usgs.gov

Customer Billing Point of Contact  
Name: Corinne Ferguson  
Title: Town Administrator  
Address: P.O. Box 460  
City/State/Zip: Paonia, CO 81428  
Telephone: 970-527-4101  
Fax:  
Email: corinne@townofpaonia.com

U.S. Geological Survey  
United States  
Department of Interior

Town of Paonia

SIGNATURE

**ROBERT KIMBROUGH**

Digitally signed by ROBERT  
KIMBROUGH  
Date: 2020.12.02 14:35:17 -07'00'

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

Name: David Mau  
Title: Director, CWSC/USGS

SIGNATURES

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

Name:  
Title:

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

Name:  
Title:

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

Name:  
Title:

# Paonia Police Department

## Law Incident Table, by Date and Time

---

**Date Occurred:** 11/15/20

<u>Time</u>	<u>Nature</u>	<u>Address</u>	<u>Agency</u>	<u>Loctn</u>	<u>Dsp</u>
20:44:56	ARSON	GRAND AVE, Paonia, CO	PPD	PPD	A

**Total Incidents for this Date: 1**

---

**Date Occurred:** 11/16/20

<u>Time</u>	<u>Nature</u>	<u>Address</u>	<u>Agency</u>	<u>Loctn</u>	<u>Dsp</u>
09:31:46	SUSPICIOUS	GRAND AVE, Paonia, CO	PPD	PPD	
11:53:45	SUICIDE/ATTEMPT	MAIN ST, Delta, CO	PPD	PPD	
17:13:22	Information	GRAND AVE, Paonia, CO	PPD	PPD	

**Total Incidents for this Date: 3**

---

**Date Occurred:** 11/17/20

<u>Time</u>	<u>Nature</u>	<u>Address</u>	<u>Agency</u>	<u>Loctn</u>	<u>Dsp</u>
15:13:44	ANIMAL CONTROL	2ND ST, Paonia, CO	PPD	PPD	VW
18:01:19	AGENCY ASSIST	HIGHWAY 133, Paonia, CO	PPD	DIST3	

**Total Incidents for this Date: 2**

---

**Date Occurred:** 11/19/20

<u>Time</u>	<u>Nature</u>	<u>Address</u>	<u>Agency</u>	<u>Loctn</u>	<u>Dsp</u>
15:52:34	Traffic Stop	3rd Street, Paonia, CO	PPD		CIT
17:14:30	VIN INSPECTION	3RD ST, Paonia, CO	PPD	PPD	

**Total Incidents for this Date: 2**

---

**Date Occurred:** 11/20/20

<u>Time</u>	<u>Nature</u>	<u>Address</u>	<u>Agency</u>	<u>Loctn</u>	<u>Dsp</u>
02:15:36	WILDLIFE	OAK AVE, Paonia, CO	PPD	PPD	
18:11:40	Traffic Stop	3rd Steet, Paonia, CO	PPD	PPD	CIT
18:32:54	Traffic Stop	Grand Avenue, Paonia, CO	PPD	PPD	CIT
19:07:56	Traffic Stop	3rd Street, Paonia, CO	PPD	PPD	CIT

**Total Incidents for this Date: 4**

---

**Date Occurred:** 11/21/20

<u>Time</u>	<u>Nature</u>	<u>Address</u>	<u>Agency</u>	<u>Loctn</u>	<u>Dsp</u>
17:48:52	ANIMAL CONTROL	2ND ST, Paonia, CO	PPD	PPD	

---

<u>Time</u>	<u>Nature</u>	<u>Address</u>	<u>Agency</u>	<u>Loctn</u>	<u>Dsp</u>
<b>Total Incidents for this Date: 1</b>					

---

**Date Occurred:** 11/22/20

<u>Time</u>	<u>Nature</u>	<u>Address</u>	<u>Agency</u>	<u>Loctn</u>	<u>Dsp</u>
18:55:53	Medical/transfe	OAK AVE, Paonia, CO	PPD	PPD	
<b>Total Incidents for this Date: 1</b>					

---

**Date Occurred:** 11/23/20

<u>Time</u>	<u>Nature</u>	<u>Address</u>	<u>Agency</u>	<u>Loctn</u>	<u>Dsp</u>
12:36:34	VIN INSPECTION	5TH ST, Paonia, CO	PPD	DIST3	
13:26:42	Illegal Burning	FREEDOM AVE, Paonia, CO	PPD	PPD	
<b>Total Incidents for this Date: 2</b>					

---

**Date Occurred:** 11/24/20

<u>Time</u>	<u>Nature</u>	<u>Address</u>	<u>Agency</u>	<u>Loctn</u>	<u>Dsp</u>
15:45:10	VIN INSPECTION	GRAND AVE, Paonia, CO	PPD	PPD	
15:58:22	ANIMAL CONTROL	PAN AMERICAN AVE, Paonia, CO	PPD	PPD	UTL
16:26:36	Certified Vin	GRAND AVE, Paonia, CO	PPD	PPD	
17:26:58	AGENCY ASSIST	HIGHWAY 133, Paonia, CO	PPD	DIST3	
18:12:38	SHOPLIFTING	2ND STREET, Paonia, CO	PPD	PPD	CIT
<b>Total Incidents for this Date: 5</b>					

---

**Date Occurred:** 11/25/20

<u>Time</u>	<u>Nature</u>	<u>Address</u>	<u>Agency</u>	<u>Loctn</u>	<u>Dsp</u>
12:09:45	ANIMAL CONTROL	PAN AMERICAN AVE, Paonia, CO	PPD	PPD	CIT
13:15:48	VIN INSPECTION	ONARGA AVE, Paonia, CO	PPD	PPD	
<b>Total Incidents for this Date: 2</b>					

---

**Date Occurred:** 11/27/20

<u>Time</u>	<u>Nature</u>	<u>Address</u>	<u>Agency</u>	<u>Loctn</u>	<u>Dsp</u>
15:31:16	Traffic Stop	Grand Avenue, Paonia, CO	PPD	PPD	CIT
<b>Total Incidents for this Date: 1</b>					

---

**Date Occurred:** 11/28/20

<u>Time</u>	<u>Nature</u>	<u>Address</u>	<u>Agency</u>	<u>Loctn</u>	<u>Dsp</u>
20:52:25	Illegal Burning	MAIN AVE, Paonia, CO	PPD	PPD	VW
<b>Total Incidents for this Date: 1</b>					

---

**Date Occurred:** 11/29/20

<u>Time</u>	<u>Nature</u>	<u>Address</u>	<u>Agency</u>	<u>Loctn</u>	<u>Dsp</u>
18:51:57	SUSPICIOUS	PAONIA AVE, Paonia, CO	PPD	PPD	UTL
20:47:38	AGENCY ASSIST	WILLOW RD, Paonia, CO	PPD	DIST3	
<b>Total Incidents for this Date: 2</b>					

**Date Occurred:** 11/30/20

<u>Time</u>	<u>Nature</u>	<u>Address</u>	<u>Agency</u>	<u>Loctn</u>	<u>Dsp</u>
08:28:35	911/hangup	VISTA DR, Paonia, CO	PPD	PPD	
09:12:37	FIRE	HIGHWAY 133, Paonia, CO	PPD	DIST3	
12:36:52	VIN INSPECTION	GRAND AVE, Paonia, CO	PPD	PPD	
20:49:10	Medical/transfe	MAIN AVE, Paonia, CO	PPD	PPD	
<b>Total Incidents for this Date: 4</b>					

Total reported: 31

**Report Includes:**

All dates between `00:00:01 11/15/20` and `00:00:01 12/01/20`, All agencies matching `PPD`, All disposition's, All natures, All location codes, All cities

rplwlitr.xl

MEMORANDUM

To: Board of Trustees, Town of Paonia  
From: Bo James Nerlin, Esq.  
Re: Town Attorney Report  
Date: 12/11/2020  
CC: Ms. Corinne Ferguson

---

This memo is an outline of the recent projects that I have been working on as the Town Attorney. This memo is to serve as an outline and not a comprehensive list.

Paonia Ditch Company

Since providing a letter to the Paonia Ditch Company requesting financial assistance on behalf of the Town, with Paonia Ditch Culvert Pipe under the 200 block of Main Ave., I have not received a substantive response from the Ditch Company. I have been directed to put forth one final letter expressing the Town's position to the Ditch Company.

Police Department Matters

My goal in 2021 is to work with Judge Huffman, Chief Ferguson and the GAPS committee in updating the Town's Municipal Court procedures and expanding the offenses that can be cited into Municipal Court vs. County Court. Beginning in 2021, there are several items that the police department will need to be aware of with the June adoption of HB 2020-217. I will work with Chief Ferguson in making sure appropriate deadlines are met.

Resolution Certifying Election Results

Included in the Board Packet is Resolution 2020-22 certifying the November 3, 2020 election results. As the funds that will be generated by Ballot Initiative 2D, and the Public Safety Sales Tax are to be used for very specific purposes, I am recommending that the Board set up separate budgetary line items to track these funds for public transparency.

Riverbank

In late November – early December, Town staff, SGM, and our office had several substantive discussions with the developer regarding the draft subdivision application that has been submitted. It has been determined that the initial draft subdivision application includes all of the required materials for submission; however, there are a number of engineering issues that need to be addressed. The applicant is meeting with his team and will resubmit engineered plans in the coming weeks. Thereafter, a Planning Commission Meeting will be scheduled. All but our November invoice has been paid by the applicant as per the terms of the development reimbursement agreement.

Board(s)

CCC has not responded to my letter terminating the existing building official contract. Ms. Ferguson will provide an update for building official work beginning in 2021. In January we will provide a draft ordinance updating the roles of the Board of Adjustments/ Board of Appeals, and Planning and Zoning.

AGENDA SUMMARY FORM

	Treasurer's Report		
Summary:			
Notes:			
Possible Motions: Motion by: _____ 2 <sup>nd</sup> : _____ vote: _____			
Vote:	Trustee Bear:	Trustee Budinger:	Trustee Johnson:
Trustee Knutson:	Trustee Meck:	Trustee Pattison:	Mayor Bachran:

AGENDA SUMMARY FORM

	Disbursements		
Summary:			
Notes:			
Possible Motions: Motion by: _____ 2 <sup>nd</sup> : _____ vote: _____			
Vote:	Trustee Bear:	Trustee Budinger:	Trustee Johnson:
Trustee Knutson:	Trustee Meck:	Trustee Pattison:	Mayor Bachran:

FSBC OPS DISBURSEMENT SUMMARY		
DESCRIPTION	DATES	AMOUNT
CURRENT FSBC OPS BALANCE		178,174.43
ACCOUNTS PAYABLE	11/20/20 - 12/11/20	(108,905.70)
TRANSFER TO SUMMIT	APPROVED 09/22/20	
EXTRA CK #048196	12/1/2020	(1,700.00)
CHASE CREDIT CARD	11/23/2020	(6,766.79)
TRANSFER TO PAYROLL	12/4/2020	(19,679.91)
PAYROLL TAXES	12/4/2020	(8,488.52)
BALANCE AFTER PAYMENT		32,633.51

CURF Grant  
1  
8

FSBC SUMMIT/PAYROLL DISBURSEMENT SUMMARY		
DESCRIPTION	DATES	AMOUNT
CURRENT FSBC SUMMIT BALANCE		335,051.06
TRANSFER FROM OPS		-
CURRENT FSBC PAYROLL BALANCE		25.00
TRANSFER FROM OPS		19,679.91
PAYROLL (DIRECT DEPOSIT)	12/4/2020	(19,679.91)
BALANCE AFTER PAYMENT		335,076.06

1  
1  
8

FSBC INTERNAL GRANT BALANCE		
BALANCE		33,521.84
TRANSFER TO COLOTRUST	APPROVED 06/23/20-APPROVED 10/27/20	(454.96)
TRANSFER TO COLOTRUST	S.LOAN RESERVE-APPROVED 05/26/20+10/27/20	(33,041.88)
CD TOTAL		25.00

3  
4  
8

FSBC LOC BALANCE		
FSBC CD#1 @ 2.00%	GENERAL	255,051.53
FSBC CD#2 @ 0.55%	GENERAL-COLLATERAL FOR LOC	202,226.89
UBB CD#3 @0.35	SEWER LOAN RESERVES	140,326.86
TRANSFER FROM INT GRANT	APPROVED 10/27/20	454.96
TRANSFER FROM INT GRANT	APPROVED 10/27/20	33,041.88
TRANSFER FROM COLOTRUST	APPROVED 10/27/20	106,830.02
CD TOTAL		457,278.42
LOC(\$200,000)-RENEWED7/2020-9/2020	RENEWAL IN PROCESS FOR 9/2020-9/2021	-
BALANCE AVAILABLE SECURING LOC		457,278.42

3  
4  
5  
8

COLOTRUST		
TOTAL	GENERAL	532,093.13
TOTAL	SEWER PROPERTY	530,183.47
TOTAL	SEWER LOAN RESERVE	106,830.02
TOTAL	BRIDGE RESTRICTED	588,372.63

5  
8

GRANT FUNDS IN PROCESS		
DOLA	GRAY&BLACK-MARIJUANA ENFORCEMENT	8,474.00
COLORADO GRAND	EHS CENTER	10,000.00
DOLA	ASSET INVENTORY	15,687.32
DOLA (ADMIN)	SYSTEM ANALYSIS	2,074.37
CDOT	REVITALIZING MAIN STREET	6,931.09
CVRG	COVID REIMBURSEMENT	36,270.94
GOCO	PARK PLANNING	5,128.50
TOTAL REQUESTED		17,761.69

R=RECEIVED Q=REQUESTED P=IN PROCESS

8

AS OF: 11/19/2020	BANK BALANCES			DESCRIPTION
	FSBC	COLOTRUST	TOTAL	
GENERAL		532,093.13		COMBINED FUNDS
SEWER RESTRICTED		530,183.47		PROPERTY SALE-RESTRICTED
DEBT RESERVE		106,830.02		AMKO BOND REQUIRED RESERVE
BRIDGE RESERVE		588,372.63		BRIDGE RESERVE
CONS.TRUST	8,310.33			RESTRICTED TO PARK USE ONLY
GRANT PASS THRU	25.00			PLACE HOLDER-COMBINED FUNDS
INT GRANT	33,521.84			MOVING TO CD-AMKO BOND RESERVE
OPS	155,651.90			COMBINED FUNDS
PARK CONTRIBUTIONS	37,490.27			SPECIFIC PARK PROJECTS
PAYROLL	25.00			PLACE HOLDER-COMBINED FUNDS
SPACE-TO-CREATE	13,163.57			SPACE TO CREATE ONLY
SUMMIT	335,051.06			COMBINED FUNDS
WWTP	58,324.37			OLD SEWER REHAB ONLY
CD#2-402	202,226.89			COMBINED FUNDS-LOC COLLATERAL
CD#3-2578	255,051.53			COMBINED FUNDS
	1,098,841.76	1,757,479.25	2,856,321.01	

AS OF: 11/19/2020	CASH POSITION			DESCRIPTION
	COMBINED	RESTRICTED	TOTAL	
GENERAL	532,093.13			
SEWER RESTRICTED		530,183.47		RESTRICTED TO SEWER CAPITAL PROJECT
DEBT RESERVE		106,830.02		RESTRICTED LOAN REQUIREMENT
BRIDGE RESERVE		588,372.63		RESTRICTED TO BRIDGE REPAIRS
CONS.TRUST		8,310.33		RESTRICTED TO PARK CAPITAL PROJECT
GRANT PASS THRU	25.00			
INT GRANT		33,521.84		RESTRICTED LOAN REQUIREMENT
OPS	155,651.90			
PARK CONTRIBUTIONS		37,490.27		SPECIFIC PARK PROJECTS AS DONATED
PAYROLL	25.00			
SPACE-TO-CREATE		13,163.57		SPACE TO CREATE ONLY
SUMMIT	335,051.06			
WWTP		58,324.37		OLD SEWER REHAB ONLY
CD#2-402	202,226.89			
CD#3-2578	255,051.53			
	1,480,124.51	1,376,196.50	2,856,321.01	

Due Date	Vendor Number	Vendor Name	Invoice Number	Invoice Amount	Discount Amount	Partial Payments	Net Due Amount	Pay	Partial Pmt Amt	Part Pmt Disc Amt
12/15/2020	1141	BO JAMES NERLI	32032-32039	6,682.00	.00	.00	6,682.00	✓		ATTORNEY
12/15/2020	1164	Body Intuitive	2020 CVRF	2,875.00	.00	.00	2,875.00	✓		CVRF FUNDS
12/15/2020	14	Bolinger & Queen I	81953	201.60	.00	.00	201.60	✓		WATER PLANT REPAIR
12/15/2020	21	Caselle, Inc	106238	989.00	.00	.00	989.00	✓		MONTHLY SOFTWARE FEE
12/15/2020	24	City of Delta	090720+1104	442.00	.00	.00	442.00	✓		SEWER SAMPLES
12/15/2020	1048	Colorado Code Co	13434	2,537.50	.00	.00	2,537.50	✓		AUGUST BUILDING OFFICIAL
12/15/2020	1048	Colorado Code Co	13680	2,812.50	.00	.00	2,812.50	✓		CODE ADOPTION
12/15/2020	1048	Colorado Code Co	13706	1,879.00	.00	.00	1,879.00	✓		NOVEMBER BUILDING OFFICIAL
01/01/2021	30	Colorado Municipa	010121-1231	987.00	.00	.00	987.00	✓		2021 MEMBERSHIP DUES
12/15/2020	490	Cool, Stacy	2X22" CHRIS	60.00	.00	.00	60.00	✓		WREATHS
12/15/2020	801	Delta County	110320 GEN	716.80	.00	.00	716.80	✓		ELECTION
12/15/2020	801	Delta County	2020PA	30,133.19	.00	.00	30,133.19	✓		OVERLAYMENT
12/15/2020	39	Delta County Inde	342087-3427	56.60	.00	.00	56.60	✓		LEGAL NOTICES
12/15/2020	43	Delta Montrose Ele	12-2020-W1	2,479.63	.00	.00	2,479.63	✓		WATER
12/15/2020	46	Dependable Lumb	2011-148908	2,098.51	.00	.00	2,098.51	✓		VARIOUS
12/15/2020	48	Don's Market	01-1047524	34.54	.00	.00	34.54	✓		SHOP SUPPLIES
12/15/2020	48	Don's Market	03-719074	34.68	.00	.00	34.68	✓		MEETING SUPPLIES
12/15/2020	944	Edwards, Roger	660671-SUP	100.00	.00	.00	100.00	✓		BOOT REIMBURSEMENT
12/15/2020	986	Elevate Fiber	66210_2717	727.32	.00	.00	727.32	✓		TELEPHONE & INTERNET
12/15/2020	56	Enterprise Fund/La	338986-3406	2,853.00	.00	.00	2,853.00	✓		LANDFILL FEES
12/15/2020	62	Feather Petroleum	5026423-587	818.09	.00	.00	818.09	✓		FUEL
12/15/2020	803	GALLS, LLC	016887002	289.21	.00	.00	289.21	✓		PATROL JACKET
12/15/2020	803	GALLS, LLC	016957235	100.76	.00	.00	100.76	✓		EQUIPMENT BAG-REIMBURSED
12/15/2020	74	Hach Company Inc	12233462	477.65	.00	.00	477.65	✓		WATER REPAIR
12/15/2020	81	High Country Printi	18905	426.54	.00	.00	426.54	✓		CITATIONS
12/15/2020	1136	Jennmar Services	844401	962.28	.00	.00	962.28	✓		GENERAL LABORER
12/15/2020	1136	Jennmar Services	845747	855.36	.00	.00	855.36	✓		GENERAL LABORER
12/15/2020	482	Larry D Gillenwate	423071	148.49	.00	.00	148.49	✓		CAR WASH
12/15/2020	98	Lasting Impression	25904	200.00	.00	.00	200.00	✓		CDOT GRANT-BANNERS
12/15/2020	470	Leon, Susan	120120-1231	700.00	.00	.00	700.00	✓		CLEANING CONTRACT
12/15/2020	103	Master Petroleum	CL-52193-IN	366.12	.00	.00	366.12	✓		FUEL
12/15/2020	111	Midwest Radar &	169387	360.00	.00	.00	360.00	✓		(9) RADAR UNITS
12/15/2020	1013	Mt Lamborn Live S	718307	1,700.00	.00	.00	1,700.00	✓		SPRINGLINE REPAIR
12/15/2020	995	Municipal Code Co	00352339	350.00	.00	.00	350.00	✓		MUNIDOCS
12/15/2020	141	North Fork Service	820489-8203	1,032.49	.00	.00	1,032.49	✓		FUEL
12/15/2020	122	Paonia Auto Parts	371459-3721	193.16	.00	.00	193.16	✓		VARIOUS
12/15/2020	125	Paonia Farm & Ho	69384-70652	50.03	.00	.00	50.03	✓		VARIOUS
12/15/2020	1114	Paonia Tree Servic	120820	2,800.00	.00	.00	2,800.00	✓		TREE TRIMMING
12/15/2020	499	Phonz +	10824	739.90	.00	.00	739.90	✓		CVRF GRANT-SOUND SYSTEM
12/15/2020	499	Phonz +	10824+	1,466.02	.00	.00	1,466.02	✓		MONTHLY IT FEES
12/15/2020	499	Phonz +	10835	10,897.19	.00	.00	10,897.19	✓		CVRF GRANT-SOUND SYSTEM
12/15/2020	499	Phonz +	10838	39.95	.00	.00	39.95	✓		CVRF GRANT-SOUND SYSTEM
12/15/2020	737	Ricoh USA Inc	34312047	127.42	.00	.00	127.42	✓		COPIER CONTRACT
12/15/2020	737	Ricoh USA Inc	5060870947	195.72	.00	.00	195.72	✓		COPIER COPIES
12/15/2020	1088	Studio MW, LLC	10291	3,961.24	.00	.00	3,961.24	✓		CDOT GRANT
12/15/2020	156	TDS Telecom	12102020	317.31	.00	.00	317.31	✓		TELEPHONE & INTERNET
12/15/2020	861	The Paper-Clip LL	2038675	155.86	.00	.00	155.86	✓		OFFICE SUPPLIES
12/15/2020	897	The Place I Go	TPIG-2846	63.00	.00	.00	63.00	✓		CDL TESTING
12/15/2020	161	UNCC	220110960	53.64	.00	.00	53.64	✓		LOCATES
12/15/2020	162	United Companies	1379268	3,274.30	.00	.00	3,274.30	✓		2ND & GRAND
12/15/2020	162	United Companies	1380575	445.80	.00	.00	445.80	✓		2ND & GRAND
12/15/2020	162	United Companies	1381271	1,295.81	.00	.00	1,295.81	✓		ASPHALT PATCHING
12/15/2020	441	USA Blue Book	42175	3,543.27	.00	.00	3,543.27	✓		SAFETY EQUIPMENT/SUPPLIES
12/15/2020	441	USA Blue Book	428485	2,533.00	.00	.00	2,533.00	✓		2MG SKID 2 REPAIR
12/15/2020	441	USA Blue Book	429768	3,583.95	.00	.00	3,583.95	✓		EQUIPMENT
01/01/2021	402	USDA Forest Servi	BF020408AB	1,669.59	.00	.00	1,669.59	✓		WATER PERMIT

Due Date	Vendor Number	Vendor Name	Invoice Number	Invoice Amount	Discount Amount	Partial Payments	Net Due Amount	Pay	Partial Pmt Amt	Part Pmt Disc Amt
12/15/2020	588	Wilbur-Ellis Compa	11738909	3,159.00	.00	.00	3,159.00		✓	
12/15/2020	491	Winwater Corp	056877-02	853.68	.00	.00	853.68		✓	
Grand Totals:			58	108,905.70	.00	.00	108,905.70			

WATER/SEWER CHEMICALS  
1/2MG CAP (CDPHE SAN SURVEY)

Cash Requirements Summary

Date	Invoice Amount	Discount Amount	Partial Payments	Net Due Amount	Net Cumulative Amount
12/15/2020	106,249.11	.00	.00	106,249.11	106,249.11
01/01/2021	2,656.59	.00	.00	2,656.59	108,905.70
Grand Totals:	108,905.70	.00	.00	108,905.70	

Report Criteria:  
Report type: Summary

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Check GL Account	Amount
12/20	12/01/2020	48196	1162	A Simpler Time B& B	10-0201	1,700.00
Grand Totals:						1,700.00

*OK 12/1/2020*



Manage your account online at: [www.chase.com/cardhelp](http://www.chase.com/cardhelp)

Customer Service: 1-800-945-2028

Mobile: Download the Chase Mobile app today

December 2020						
S	M	T	W	T	F	S
29	30	1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31	1	2
3	4	5	6	7	8	9

New Balance

\$6,766.79

Minimum Payment Due

\$67.00

Payment Due Date

12/17/20



**Late Payment Warning:** If we do not receive your minimum payment by the due date, you may have to pay a late fee, and existing and new balances may become subject to the Default APR.

**Minimum Payment Warning:** Enroll in Auto-Pay and avoid missing a payment. To enroll, go to [www.chase.com](http://www.chase.com)

### ACCOUNT SUMMARY

<b>Account Number:</b>	[REDACTED]
Previous Balance	\$4,525.12
Payment, Credits	-\$4,525.12
Purchases	-\$6,766.79
Cash Advances	\$0.00
Balance Transfers	\$0.00
Fees Charged	\$0.00
Interest Charged	\$0.00
<b>New Balance</b>	<b>\$6,766.79</b>
Opening/Closing Date	10/24/20 - 11/23/20
Credit Limit	\$45,000
Available Credit	\$38,233
Cash Access Line	\$2,250
Available for Cash	\$2,250
<b>Past Due Amount</b>	<b>\$0.00</b>
<b>Balance over the Credit Limit</b>	<b>\$0.00</b>

### YOUR ACCOUNT MESSAGES

Your next AutoPay payment for \$6,766.79 will be deducted from your Pay From account and credited on your due date. If your due date falls on a Saturday, we'll credit your payment the Friday before.

Your AutoPay amount will be reduced by any payments or merchant credits that post to your account before we process your AutoPay payment. If the total of these payments and merchant credits is more than your set AutoPay amount, your AutoPay payment for that month will be zero.





Manage your account online at : [www.chase.com/cardhelp](http://www.chase.com/cardhelp)



Customer Service: 1-800-945-2028



Mobile: Download the Chase Mobile® app today

## ACCOUNT ACTIVITY

Date of Transaction	Merchant Name or Transaction Description	\$ Amount
11/17	AUTOMATIC PAYMENT - THANK YOU	-4,525.12
10/29	MESA COUNTY HEALTH 866-7566041 CO	40.00 ✓
11/16	MESA COUNTY HEALTH 866-7566041 CO	40.00 ✓
11/20	SPRINT *WIRELESS 800-639-6111 KS CINDY JONES TRANSACTIONS THIS CYCLE (CARD 8901) \$4221.68- INCLUDING PAYMENTS RECEIVED	223.44 ✓
11/05	DENVER INDUSTRIAL PUMPS 303-233-9255 CO TRAVIS LOBERG TRANSACTIONS THIS CYCLE (CARD 2935) \$4445.89	4,445.89 ✓
10/31	AMZN Mktp US*267JM9A71 Amzn.com/bill WA	112.78 ✓
11/08	WAL-MART #5458 DELTA CO	17.26 ✓
11/16	ZOOM.US 888-799-9666 CA	40.00 ✓
11/19	Amazon.com*2A8EL5XZ3 Amzn.com/bill WA	51.66 ✓
11/21	AMZN Mktp US*1P1UM2H03 Amzn.com/bill WA	63.64 ✓
11/20	Amazon.com*M27SC5T53 Amzn.com/bill WA CORINNE FERGUSON TRANSACTIONS THIS CYCLE (CARD 3742) \$385.66	100.32 ✓
10/25	DOLLAR TREE DELTA CO	10.79 ✓
10/25	WAL-MART #5458 DELTA CO	89.50 ✓
10/25	Amazon.com*2T90A3642 Amzn.com/bill WA	157.65 ✓
10/25	WAL-MART #5458 DELTA CO	27.49 ✓
11/02	AMZN Mktp US*286W52XQ1 Amzn.com/bill WA	15.89 ✓
11/03	AMZN Mktp US*285XJ9E62 Amzn.com/bill WA NEIL FERGUSON TRANSACTIONS THIS CYCLE (CARD 3775) \$1319.84	1,018.52 ✓
10/29	ALL TERRAIN MOTORSPORT GRAND JUNCTIO CO	13.20 ✓
10/29	DIAMOND VOGEL PAINT #751 GRAND JUNCTIO CO	183.00 ✓
11/03	USPS PO 0769660541 PAONIA CO	56.00 ✓
11/17	USPS PO 0769660541 PAONIA CO	3.60 ✓
11/20	USPS PO 0769660541 PAONIA CO TOWNOF PAONIA TRANSACTIONS THIS CYCLE (CARD 8181) \$256.35	.55 ✓
10/28	WM SUPERCENTER #5458 DELTA CO	49.14 ✓
10/28	DOLLAR TREE DELTA CO TOWNOF PAONIA TRANSACTIONS THIS CYCLE (CARD 4100) \$55.61	6.47 ✓

2020 Totals Year-to-Date	
Total fees charged in 2020	\$0.00
Total interest charged in 2020	\$0.00

Year-to-date totals do not reflect any fee or interest refunds you may have received.

## INTEREST CHARGES

Your Annual Percentage Rate (APR) is the annual interest rate on your account.

### Transfer Confirmation



This transfer was successfully completed.

Reference number: **419380**

Type: Internal transfer

Transfer from: OPs

Transfer to: Payroll

Amount: \$19,679.91

Description: 12/04/2020 Payroll

Transfer on: 12/01/2020

Status: Processed

*PAID  
12/1/2020*

Report Criteria:  
 Unpaid transmittals included  
 Begin Date: ALL  
 End Date: ALL

Transmittal Number	Name	Invoice Number	Pay Per Date	Pay Code	Description	GL Account	Amount
<b>2</b>							
2	IRS Tax Deposit		11/27/2020	74-00	Federal Tax Deposit Social Security	10-0216	1,112.61
2	IRS Tax Deposit		11/27/2020	74-00	Federal Tax Deposit Social Security	10-0216	1,112.61
2	IRS Tax Deposit		11/27/2020	75-00	Federal Tax Deposit Medicare Pay P	10-0216	374.46
2	IRS Tax Deposit		11/27/2020	75-00	Federal Tax Deposit Medicare Pay P	10-0216	374.46
2	IRS Tax Deposit		11/27/2020	76-00	Federal Tax Deposit Federal Withhold	10-0216	1,917.73
Total 2:							4,891.87
<b>4</b>							
4	Aflac		11/27/2020	63-01	Aflac Pre-Tax Pay Period: 11/27/2020	10-0225	120.18
4	Aflac		11/27/2020	63-02	Aflac After Tax Pay Period: 11/27/2020	10-0225	24.90
Total 4:							145.08
<b>6</b>							
6	Colorado Dept of Labor		10/02/2020	98-00	SUTA State Unemployment Tax Pay	10-0218	79.57
6	Colorado Dept of Labor		10/16/2020	98-00	SUTA State Unemployment Tax Pay	10-0218	82.58
6	Colorado Dept of Labor		10/30/2020	98-00	SUTA State Unemployment Tax Pay	10-0218	80.42
6	Colorado Dept of Labor		11/13/2020	98-00	SUTA State Unemployment Tax Pay	10-0218	112.99
6	Colorado Dept of Labor		11/27/2020	98-00	SUTA State Unemployment Tax Pay	10-0218	81.72
Total 6:							437.28
<b>9</b>							
9	Colorado Dept of Revenue		11/27/2020	77-00	State Withholding Tax Pay Period: 11/	10-0217	837.00
Total 9:							837.00
<b>31</b>							
31	Mutual of Omaha		11/27/2020	51-01	Group# MOORetirement Plan Pay P	10-0220	398.52
31	Mutual of Omaha		11/27/2020	51-01	Group# MOORetirement Plan Pay P	10-0220	942.56
31	Mutual of Omaha		11/27/2020	51-02	Group# MOO Loan Payment Pay Pe	10-0220	241.04
Total 31:							1,582.12
<b>33</b>							
33	FPPA - Fire & Police Pensi		11/27/2020	50-00	FPPA Pay Period: 11/27/2020	10-0219	874.28
33	FPPA - Fire & Police Pensi		11/27/2020	50-00	FPPA Pay Period: 11/27/2020	10-0219	635.84
33	FPPA - Fire & Police Pensi		11/27/2020	90-00	Death & Disability Pay Period: 11/27/	10-0219	222.54
Total 33:							1,732.66
<b>70</b>							
70	Rocky Mountain HMO		11/27/2020	60-01	RMHMO - Employee Only Pay Period	10-0223	252.84
70	Rocky Mountain HMO		11/27/2020	60-01	RMHMO - Employee Only Pay Period	10-0223	4,158.60
70	Rocky Mountain HMO		11/27/2020	60-02	RMHMO - Employee + 1 Pay Period:	10-0223	104.00
70	Rocky Mountain HMO		11/27/2020	60-02	RMHMO - Employee + 1 Pay Period:	10-0223	565.83
70	Rocky Mountain HMO		11/27/2020	60-03	RMHMO - Employee + Family Pay Pe	10-0223	405.59
70	Rocky Mountain HMO		11/27/2020	60-03	RMHMO - Employee + Family Pay Pe	10-0223	4,158.59
70	Rocky Mountain HMO		11/27/2020	60-04	RMHMO - Vision Pay Period: 11/27/2	10-0223	48.83
70	Rocky Mountain HMO		11/27/2020	60-07	RMHMO - Employee + Spouse Pay P	10-0223	163.98

*MO.*

*0.78*

*MO.*

Transmittal Number	Name	Invoice Number	Pay Per Date	Pay Code	Description	GL Account	Amount
70	Rocky Mountain HMO		11/27/2020	60-07	RMHMO - Employee + Spouse Pay P	10-0223	722.02
Total 70:							10,578.28
71							
71	The Harford		11/27/2020	65-01	Group#013307460001 Hartford Basic	10-0226	27.56
71	The Harford		11/27/2020	65-02	Group#013307460001 Hartford Suppl	10-0226	31.80
71	The Harford		11/27/2020	65-03	Group#013307460001 Hartford Disab	10-0226	110.80
Total 71:							170.16
73							
73	Delta Dental of Colorado		11/27/2020	60-05	Dental RMHMO - Dental Pay Period:	10-0223	314.92
Total 73:							314.92
75							
75	VSP Insurance CO (CT)		11/27/2020	60-04	RMHMO - Vision Pay Period: 11/27/2	10-0223	71.07
Total 75:							71.07
76							
76	BC Services Inc		11/27/2020	70-02	D.Beardslee Case#20C30193	10-0227	281.87
Total 76:							281.87
Grand Totals:							21,042.31

*Mo.*  
*Mo.*  
*Mo.*  
*Mo.*  
*Mo.*  
*Mo.*

Report Criteria:  
Unpaid transmittals included  
Begin Date: ALL  
End Date: ALL

0 \* \*

4,891.87+

1,582.12+

1,732.66+

281.87+

004 8,488.52\*

0 \* \*

Employee Number	Name	85-00 Net Pay Emp Amt
1053	Beardslee, Dominic D	1,140.00
1024	Berger, Brian J	983.28
1052	Edwards, Roger	1,112.39
1002	Ferguson, J. Corinne	2,240.15
1020	Ferguson, Neil	1,969.11
1022	Hinyard, Patrick	1,154.77
1001	Jones, Cynthia	1,775.49
1005	Katzer, JoAnn	925.55
1050	Loberg, Travis	2,030.46
1055	McCallister, Johnathan M	1,227.22
1003	Mojarro-Lopez, Amanda	1,010.92
1023	Patterson, Taffine A	894.03
1054	Redden, Jordan	1,000.71
1051	Reich, Dennis	1,107.98
1021	Winnett, Lorin E	1,107.85
Grand Totals:		15 19,679.91

*Handwritten notes:*  
12/1/2020  
19,679.91

AGENDA SUMMARY FORM



End of Year Disbursement Approval

Summary:

Board approval to pay payroll and disbursements through end of year, with review and ratification at the January 12, 2021 Regular Board meeting.

Notes:

Possible Motions:

Motion by: \_\_\_\_\_ 2<sup>nd</sup>: \_\_\_\_\_ vote: \_\_\_\_\_

Vote:	Trustee Bear	Trustee Budinger	Trustee Johnson
Trustee Knutson	Trustee Meck	Trustee Pattison	Mayor Bachran:



Advisory Water Committee Appointments

Summary: On September 8, 2020, the Board adopted Ordinance 2020-09, establishing the creation of an Advisory Water Committee. Included in the packet, in alphabetical order, are the applications received.

Notes:

Ordinance 2020-09 Section 2-10-20 (2) states: It is the preference of the Board of Trustees that, of those members of the public encompassing Committee membership, one (1) shall be an in-Town water user, one (1) an out-of-Town water user, and one (1) an authorized representative of a local water company.

Applications received from:

Bill Brunner – In Town Water User

\*Phil Ceriani – Water Company Representative – ORC for Water System

Mike Drake – Water Company Representative or Out of Town Water User

Mike Heck – In Town Water User

Chris Kendall – Water Company Representative or Out of Town Water User

Thomas Markle – In Town Water User

Robert Orlando – Water Company Representative or Out of Town Water user

Committee Organization:

The Committee shall have no less than 3 nor more than 5 members.

1. Board of Trustee Member: \_\_\_\_\_
2. Public Works Department or Admin Staff: Travis Loberg/Corinne Ferguson
3. Member of the Public: \_\_\_\_\_
4. Member of the Public: \_\_\_\_\_
5. Member of the Public: \_\_\_\_\_

Possible Motions:

Motion by: \_\_\_\_\_ 2<sup>nd</sup>: \_\_\_\_\_ vote: \_\_\_\_\_

Vote:	Trustee Bear	Trustee Budinger	Trustee Johnson
Trustee Knutson	Trustee Meck	Trustee Pattison	Mayor Bachran:

# APPLICATION FOR BOARD OR COMMISSION



PO Box 360  
214 Grand Avenue  
Paonia, CO 81428

Phone: 970-527-4101  
Fax: 970-527-4102  
Paonia@townofpaonia.com

Town Municipal ordinance 2020-09

Application for:  Planning Commission  Zoning Board  Planning Board of Adjustments  
 Tree Board  Advisory Water Committee

Full Name: William Brunner

Address: 608 2nd St Paonia, CO 81428

Phone: 9702602296 Email: bill@paoniairon.com

Occupation: Metals contractor Employer: Paonia Iron, Inc.

since 1977

Length of Residency in Town of Paonia: \_\_\_\_\_ years \_\_\_\_\_ months

Please list any specialized business skill or education:

Industrial designer, sales rep, installer, computer aided design skills, digital simulation skills, mechanic, machinist, welder, blacksmith, business accounting, spreadsheets, word processing, cartography/mapping, digital photography, image processing, GPS use, licensed pilot, some study of Town water system.

Please list any civic activities:

Active in Town politics with multiple stints on Town Board and a run for Mayor. Active member West Elk Mt. Rescue.

Are you familiar with any ordinances or master plans relating to the particular board or commission for which you are applying?

Yes  No

Are you related to any employee, appointed or elected official of the Town of Paonia Government?

Yes  No

If yes, please list name and position of relative(s):

\_\_\_\_\_

- Continued

## APPLICATION FOR BOARD OR COMMISSION

---

Applicant's Signature indicating, under penalty of perjury that, to the best of the applicant's knowledge, the foregoing is true, correct, and complete.

Signature: *[Handwritten Signature]* Date: 10/24/20

### FOR OFFICE USE ONLY

Date Received: \_\_\_\_\_.

Staff Initials: \_\_\_\_\_.

Approved: \_\_\_\_\_.

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

Notes: \_\_\_\_\_.

\_\_\_\_\_.

# APPLICATION FOR BOARD OR COMMISSION



PO Box 360  
214 Grand Avenue  
Paonia, CO 81428

Phone: 970-527-4101  
Fax: 970-527-4102  
Paonia@townofpaonia.com

Town Municipal ordinance 2020-09

Application for:  Planning Commission  Zoning Board  Zoning Board of Adjustments  
 Tree Board  Advisory Water Committee

Full Name: PHILIP CERIANI MD  
Address: 38638 STUCKER MESA RD, HORTON, CO  
Phone: (970) 240-2057 Email: pceriani@paonia.com 81419  
Occupation: RETIRED Employer: —

Length of Residency in Town of Paonia: DELTA COUNTY 21 years — months

Please list any specialized business skill or education:

(1) CERTIFIED (ORCC) FOR 5 WATER COMPANIES SURROUNDING PAONIA (2) RETIRED PHYSICIAN & PUBLIC HEALTH EXPERIENCE.

Please list any civic activities:

(3) BUILT AND OPERATE A TREATMENT PLANT FOR STUCKER MESA.  
NONE RECENT

Are you familiar with any ordinances or master plans relating to the particular board or commission for which you are applying?

Yes  No FAMILIAR TO COLO. DRINKING WATER REGULATIONS

Are you related to any employee, appointed or elected official of the Town of Paonia Government?

Yes  No

If yes, please list name and position of relative(s):

- Continued

# APPLICATION FOR BOARD OR COMMISSION

Applicant's Signature indicating, under penalty of perjury that, to the best of the applicant's knowledge, the foregoing is true, correct, and complete.

Signature: *J. Baer* Date: \_\_\_\_\_

*12.4.2020*

## FOR OFFICE USE ONLY

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

Staff Initials: \_\_\_\_\_

Approved: \_\_\_\_\_

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

Notes: \_\_\_\_\_

\_\_\_\_\_

# APPLICATION FOR BOARD OR COMMISSION



PO Box 360  
214 Grand Avenue  
Paonia, CO 81428

Phone: 970-527-4101  
Fax: 970-527-4102  
Paonia@townofpaonia.com

Town Municipal ordinance 2020-09

Application for:  Planning Commission  Zoning Board  Zoning Board of Adjustments  
 Tree Board  Advisory Water Committee

Full Name: Michael L Drake

Address: PO Box 1534, 40275 Stewart Mesa Rd Paonia CO 81428

Phone: (970) 527-4535 Email: midkt1@live.com

Occupation: \_\_\_\_\_ Employer: retired

Length of Residency in Town of Paonia: 0 years \_\_\_\_\_ months Delta County  
12 years

Please list any specialized business skill or education:

See attached resume

Please list any civic activities:

I get my water from Stewart Mesa Water Company  
and I have been on the Board since 2011

Are you familiar with any ordinances or master plans relating to the particular board or commission for which you are applying?

Yes  No

Are you related to any employee, appointed or elected official of the Town of Paonia Government?

Yes  No

If yes, please list name and position of relative(s):

\_\_\_\_\_

- Continued

Committee Application

# APPLICATION FOR BOARD OR COMMISSION

Applicant's Signature indicating, under penalty of perjury that, to the best of the applicant's knowledge, the foregoing is true, correct, and complete.

Signature: Michael L. Drake Date: 11/13/20

## FOR OFFICE USE ONLY

Date Received: \_\_\_\_\_.

Staff Initials: \_\_\_\_\_.

Approved: \_\_\_\_\_.

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

Notes: \_\_\_\_\_.

\_\_\_\_\_.

Committee Application

**Michael L. Drake**

PO Box 1534, Paonia, Colorado, 81428

Phone – (970) 527-4535; Cell – (810) 710-8372

Email – [mldht1@live.com](mailto:mldht1@live.com)

**Education:**

- B.S. and M.S. Aerospace Engineering, University of Cincinnati, 1972 and 1973
- Multiple workshops and seminars covering various technical areas, leadership, management, and proposal writing and development

**Work:**

- Consultant 2008 to present – working with multiple Delta County organizations such as Delta Conservation District, Stewart Mesa Water Company, Stewart Mesa Ditch and Reservoir Company and various nonprofit organizations to obtain funding for projects in Delta County
- Executive Director of Painted Sky Resource Conservation and Development Council (501(c)3) 2009 to 2011
- University of Dayton Research Institute 2008 to 2010 – Part time consultant
- University of Dayton Research Institute 1973 to 2008 – Full time employee

**Technical Areas of Expertise**

- Structural dynamics and vibrations
- Material development and evaluation
- Systems problem solving
- Laser-based stripping facilities
- Laboratory and field validation programs
- DoD maintenance processes, operations, and data systems
- Organizing and managing interdisciplinary technical teams to successfully accomplish project objectives on-time and within budget
- Communications, team building, defining customer requirements, and managing customer expectations

**Professional Summary - Technical**

- Program Manager for the Somerset/Oxbow diversion improvement preliminary design project.
- Program Manager for the Hartland Dam fish and boat passage modification Program. Led the program from the preliminary engineering design to the award of the construction contract. Lead the fund raising efforts and proposal writing. Total project funding was \$3 million.
- Program Manager of UDRI's DESP II contract – 7 tasks with over \$6 Million funding.
- Program Manager of UDRI's DESP II subcontracts under AES's DESP II Prime contract – 2 tasks with over \$2 Million funding.
- Program Manager of UDRI's DESP I contract – 37 tasks with over \$59.8 Million funding.
- Program Manager of UDRI's DESP I subcontract under AES's DESP I Prime contract – 10 tasks with over \$15 Million funding.

- Program Manager of UDRI's DEP contract at WR/ALC – 14 tasks valued at over \$8 million
- Program Manager and Lead Engineer for the Laser Automated Decoating System (LADS). Took the facility from less than 20% operational time to maintaining a 90%+ for over four years. Ran maintenance contract from March 2001 to July 2007.
- Manager and technical leader of the Vibration Laboratory managing a technical staff of 10 + people, 1980 to 1998. Project Technical Manager and Lead Engineer on system support projects involving the TF-30, TF-33, TF-41, J85-21, TF-34, F-112, and F-107 jet engines and the B-52, KC-135, F-15, F-16, B-1, and F-4 aircraft. Defined problem causes, developed solutions, and completed cost impact and LCC analysis to verify solution cost effectiveness. Developed and conducted ground and flight test programs to evaluate and verify proposed solutions, and developed a solution implementation plan for the ALC and trained ALC personnel in its implementation. High Cycle Fatigue mitigation projects resulting over \$500 million in life cycle cost savings.
- UDRI Phase Change Material (PCM) research coordinator and technical lead for PCM applications, managed the research efforts of 12+ people. Programs included bridge freezing elimination, thermal protection for cockpit voice recorders, Army cold climate diesel engine program, and others.
- Manager and technical lead of an Air Force program to develop advanced damping for turbine engines.
- Developed plan recommendations for Air Force Research Laboratories for programs to solve current critical Air Force problems and research areas that could lead to solutions of current problems that were currently difficult or impossible to solve so that future system could be designed to eliminate these problems.
- Internationally recognized as a leader in passive damping technology. Led various Air Force, NASA, automotive industry and Navy projects which have developed and improved structural concepts that have increased system performance, reduced system weight, and provided effective vibration suppression for systems where no commercially available materials could function. Mentored and trained government and industry personnel in vibration damping technology.
- Lead the development of the automotive crash dummy neck for the 95% male, the 50% female, the 6 year old and the 3 year old.
- Assisted Air Force personnel in defining research projects in the damping area for aircraft systems, space systems, and turbine engines.
- UDRI program manager and Lead Engineer for both the JAST AID Study and the ASID Program in support of the JSF program (F-35 fighter). Primary areas of contribution dealt with the areas of base integrated diagnostics architecture definitions; ALC operations; implementation analysis (risk, cost/benefit, LCC, sortie generation); and structures, propulsion, and flight controls subsystems. These programs made extensive use of "house of quality" techniques to translate user requirements into technology requirements, then the use Kepner-Tregoe techniques to assess and rank over 100 different candidate diagnostic technologies against these requirements. As a result of these programs, AFRL was in a position to support the JSF in adopting a total aircraft/maintenance system approach to integrated diagnostics that will increase sortie generation rates and produce a \$5 billion LCC savings.
- Co-principle Investigator on the Flight Dynamics Directorate VSIP Program which developed a method utilizing Air Force R&M data base information to define the critical component within an aircraft subsystem that was causing the subsystem failure and associated supportability,

reliability, and availability problems. It was this effort that led to Air Force developing and implementing MCSIP.

### **Professional Summary – Technical Publications, Training, and Awards**

- 300+ publications and 1 patent
- Internationally recognized for work in the vibration damping area and laser paint stripping
- Major contributor to the development of the UDRI Vibration Damping Short Course initiated in 1978. In 1981, became the course director and successfully ran the course until 1993.
- Invited lecturer at the American Society of Mechanical Engineers Short Course on Vibration Damping.
- Invited lecturer for the Lehigh University Sound and Vibration Damping with Polymers Short Courses.
- Hired by various industrial companies to complete in-house vibration damping workshops
- Invitee for the Army Research Laboratory (ARL) invitation only 1998 workshop on advanced damping methods and research area development. This workshop was sponsored by Dr. Gary Anderson of ARL and was attended by 25 international experts in the damping area.
- Authored two chapters in the 24-chapter book Sound and Vibration Damping with Polymers published by the American Chemical Society.
- Selected as chapter author and member of the Editorial Advisory Board for the Encyclopedia of Smart Materials, assembled and published in 2002 by John Wiley & Sons, Inc. Responsibilities included defining relevant topic areas for the book, potential authors, and key words; writing a chapter and reviewed multiple chapters for accuracy and completeness.
- Received the 1998 Outstanding Subcontractor Award from TRW Space Systems Division for support of the JAST Integrated Diagnostics Program.

### **Years of Experience**

40 years experience in developing and successfully competing technical projects for the federal government and commercial customers

30 years managing large interdisciplinary DoD contracts

35 years in aircraft system problem definition, solution research and development, and solution validation and implementation

27 years in Air Force Air Logistics Center and flight line operations

15 years in materials research and development

9 years in integrated diagnostics



# APPLICATION FOR BOARD OR COMMISSION



PO Box 360  
214 Grand Avenue  
Paonia, CO 81428

Phone: 970-527-4101  
Fax: 970-527-4102  
Paonia@townofpaonia.com

Town Municipal ordinance 2020-09

Application for:  Planning Commission  Zoning Board  Zoning Board of Adjustments  
 Tree Board  Advisory Water Committee

Full Name: Michael Ray Heck  
Address: 315 Poplar ave. (P.O. Box 456)  
Phone: 970-527-5464 Email: figjammer315@gmail  
Occupation: Retired Employer: N/A

Length of Residency in Town of Paonia: 9 years        months

Please list any specialized business skill or education:

\_\_\_\_\_  
\_\_\_\_\_

Please list any civic activities:

Lisa Com, Past Pres. Rotary, Treas. BMAUV, committee member  
of Stewart ditch irrigation and Stewart Mesa Dam. water,  
state app. member of committee that wrote wine laws.

Are you familiar with any ordinances or master plans relating to the particular board or commission for which you are applying?

Yes  No

Are you related to any employee, appointed or elected official of the Town of Paonia Government?

Yes  No

If yes, please list name and position of relative(s):

Barbara Heck chr. Planning Com

- Continued

# APPLICATION FOR BOARD OR COMMISSION

Applicant's Signature indicating, under penalty of perjury that, to the best of the applicant's knowledge, the foregoing is true, correct, and complete.

Signature: Michael R. Heck Date: 11/27/20

<b>FOR OFFICE USE ONLY</b>	
<b>Date Received:</b>	_____.
<b>Staff Initials:</b>	_____.
<b>Approved:</b>	_____.
<b>Date:</b>	_____.
<b>Notes:</b>	_____.
	_____.

# APPLICATION FOR BOARD OR COMMISSION



PO Box 360  
214 Grand Avenue  
Paonia, CO 81428

Phone: 970-527-4101  
Fax: 970-527-4102  
Paonia@townofpaonia.com

Town Municipal ordinance 2020-09

Application for:  Planning Commission  Zoning Board  Zoning Board of Adjustments  
 Tree Board  Advisory Water Committee

Full Name: Chris Kendall  
Address: 4266 Minnesota Creek Rd, Paonia, Co 81428  
Phone: 527-3957 Email: CKendall@tds.net  
Occupation: Read Water Meters, Do Books, Run Business Employer: Self

Length of Residency in Town of Paonia: 42 years \_\_\_\_\_ months

Please list any specialized business skill or education:

I take care of 3 water companies, Read Meters, Billing & Collecting  
I do all of the book work for Kendall Excavating,

Please list any civic activities:

4-H, Leader, Leader Advisor, Emergency Awareness  
Church calling, Boy Scouts, Girl Scouts leader, 1990's Chamber of Commerce

Are you familiar with any ordinances or master plans relating to the particular board or commission for which you are applying?

Yes  No

Are you related to any employee, appointed or elected official of the Town of Paonia Government?

Yes  No

If yes, please list name and position of relative(s):

\_\_\_\_\_

- Continued

# APPLICATION FOR BOARD OR COMMISSION

Applicant's Signature indicating, under penalty of perjury that, to the best of the applicant's knowledge, the foregoing is true, correct, and complete.

Signature: Chris Kordell Date: 10-27-2020

## FOR OFFICE USE ONLY

Date Received: \_\_\_\_\_.

Staff Initials: \_\_\_\_\_.

Approved: \_\_\_\_\_.

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

Notes: \_\_\_\_\_.

\_\_\_\_\_.

# APPLICATION FOR BOARD OR COMMISSION



PO Box 360  
214 Grand Avenue  
Paonia, CO 81428

Phone: 970-527-4101  
Fax: 970-527-4102  
Paonia@townofpaonia.com

Town Municipal ordinance 2020-09

Application for:  Planning Commission  Zoning Board  Zoning Board of Adjustments  
 Tree Board  Advisory Water Committee

Full Name: THOMAS P. MARBLE  
Address: 302 2nd St  
Phone: 878.215.3655 Email: marbletp@gmail.com  
Occupation: INNKEEPER Employer: Self

Length of Residency in Town of Paonia: 3 years 2 months

Please list any specialized business skill or education:

BS MECHANICAL ENGINEERING 2007, water system (spring) installation, 40 household water system monitoring, testing, + chem maint, 300 pers. well system

Please list any civic activities: Maintenance, sewer system maint. 3w + pers.

Are you familiar with any ordinances or master plans relating to the particular board or commission for which you are applying?

Yes  No

Are you related to any employee, appointed or elected official of the Town of Paonia Government?

Yes  No

If yes, please list name and position of relative(s):  
Mirella Patman (truster)

- Continued

# APPLICATION FOR BOARD OR COMMISSION

Applicant's Signature indicating, under penalty of perjury that, to the best of the applicant's knowledge, the foregoing is true, correct, and complete.

Signature:  Date: 11/13/20

## FOR OFFICE USE ONLY

Date Received: \_\_\_\_\_.

Staff Initials: \_\_\_\_\_.

Approved: \_\_\_\_\_.

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

Notes: \_\_\_\_\_.

\_\_\_\_\_.

# APPLICATION FOR BOARD OR COMMISSION



PO Box 360  
214 Grand Avenue  
Paonia, CO 81428

Phone: 970-527-4101  
Fax: 970-527-4102  
Paonia@townofpaonia.com

Town Municipal ordinance 2020-09

Application for:  Planning Commission  Zoning Board  Zoning Board of Adjustments  
 Tree Board  Advisory Water Committee

Full Name: Robert Orlando

Address: PO Box 628 Paonia CO 81428

Phone: 970-527-5292 Email: livingland1@gmail.com

Occupation: General Contractor Employer: Self

Length of Residency in Town of Paonia: \_\_\_\_\_ years \_\_\_\_\_ months

Please list any specialized business skill or education:

Have help run and manage 2 water companies and 1 irrigation ditch company

Please list any civic activities:

Are you familiar with any ordinances or master plans relating to the particular board or commission for which you are applying?

Yes  No

Are you related to any employee, appointed or elected official of the Town of Paonia Government?

Yes  No

If yes, please list name and position of relative(s):

\_\_\_\_\_

- Continued

# APPLICATION FOR BOARD OR COMMISSION

---

Applicant's Signature indicating, under penalty of perjury that, to the best of the applicant's knowledge, the foregoing is true, correct, and complete.

Signature: R. Orlando Date: 11/12/20

<b>FOR OFFICE USE ONLY</b>	
Date Received:	_____.
Staff Initials:	_____.
Approved:	_____.
Date:	_____.
Notes:	_____.
	_____.

AGENDA SUMMARY FORM



Acquisition of Snowplow Spreader

Summary:

The 2020 budget includes \$12,000 for equipment purchase in 2020. Public Works & Utilities Director Travis Loberg requests Board approval to purchase a new 8' Meyer PolyHawk PV Spreader.

Notes:

The spreader fits in the back of a Town pickup truck. Available in 6' and 8' lengths, Polyhawks are popular for spreading bulk materials like rock salt with sand mixed in it.

- Performance: With the Meyer Polyhawk's two internal and four external baffle adjustment systems, you will place the material in the right place, every time. Whether you want to spread four feet to the left, four feet to the right, or spread a 30-foot pattern, you can easily adjust the spreading pattern to meet your unique demands. In addition, the Polyhawk is engineered to handle virtually any material you can throw at it including salt, sand and salt/sand mix.

1<sup>st</sup> choice Tractor Supply: \$7,999 – Ships in 2 days

2<sup>nd</sup> choice Varner Equipment: \$8,507 – ships in 2 days

West Park Equipment: Out of Business

Northern Tool & Equipment: \$7,070 – ships in 60 days

Possible Motions:

Motion by: \_\_\_\_\_ 2<sup>nd</sup>: \_\_\_\_\_ vote: \_\_\_\_\_

Vote:	Trustee Bear	Trustee Budinger	Trustee Johnson
Trustee Knutson	Trustee Meck	Trustee Pattison	Mayor Bachran:

## Meyer Products

### **8 ft. Polyhawk Spreader, 63899**

#### **Product Details**

Popular with contractors and other vocational users, the Meyer Products 63899 8 ft. Polyhawk Spreader is powered by a Honda gas engine. The Polyhawk can even be operated by your vehicle's central hydraulic system.

- Perfect for spreading bulk materials like rock salt with sand mixed in it
- 2.0 cu. yd. capacity spreader
- 1 year limited warranty

#### **Specifications**

<b>Specification</b>	<b>Description</b>
Brand	Meyer Products
Warranty	1 year limited warranty
Application/Use	8 ft. Polyhawk Spreader
Country of Origin	Made in USA
Coverage Area	2.0 cu. yd.
Hopper Capacity	2.0 cu. yd.
Material	Plastic
Package Height	47 in.
Package Length	148 in.
Package Quantity	1
Package Weight	1,055 lb.
Package Width	54 in.
Power Type	Gas
Spreading Material	Rock salt with sand mixed
Manufacturer Part Number	63899

AGENDA SUMMARY FORM



2020-22 Accepting Coordinated Election Results

Summary:

A resolution accepting the results for Back the Badge, Allowing Retail and Medicinal Marijuana sales within Town limits, and the \$5 per transaction fee.

Notes:

Possible Motions:

Motion by: \_\_\_\_\_ 2<sup>nd</sup>: \_\_\_\_\_ vote: \_\_\_\_\_

Vote:	Trustee Bear	Trustee Budinger	Trustee Johnson
Trustee Knutson	Trustee Meck	Trustee Pattison	Mayor Bachran:

**TOWN OF PAONIA, COLORADO**

**RESOLUTION 2020-22**

**A RESOLUTION OF THE BOARD OF TRUSTESS OF THE TOWN OF PAONIA, COLORADO CERTIFYING THE RESULTS OF THE NOVEMBER 3, 2020 ELECTION**

**WHEREAS**, the Town of Paonia is a statutory Town in Delta County, and a political subdivision of the State of Colorado; and

**WHEREAS**, Delta County held its general election on November 3, 2020; and

**WHEREAS**, pursuant to an intergovernmental agreement by and between the Delta County Clerk and Recorder and the Town of Paonia, the Delta County Clerk and Recorder was the designated election official for the Town; and

**WHEREAS**, the Town of Paonia had placed two ballot questions before the voters of the Town at the November general election, Ballot Initiative 2C and Ballot Initiative 2D; and

**WHEREAS**, Delta County also had a Delta County Public Safety Improvements Sales Tax ballot question before the voters within the County; and

**WHEREAS**, Ballot Initiative 2C, Ballot Initiative 2D and the Delta County Public Safety Improvements Sales Tax ballot questions all passed; and

**WHEREAS**, with the passage of Ballot Initiative 2D, beginning in 2021 the Town will receive a \$5.00 per transaction fee per the sale of marijuana within the Town; and

**WHEREAS**, until 2025, revenue from Ballot Initiative 2D shall be used for infrastructure repair and improvements including but not limited to, Town streets, sidewalks, curb, gutters, drainage, landscaping, lighting and streetscaping amenities.

**WHEREAS**, beginning in 2021, the Town of Paonia Police Department will receive up to 6% of the revenue generated from the Public Safety Improvements Sales Tax; and

**WHEREAS**, the revenue from the Public Safety Improvements Sales Tax shall be used for the hiring, employing, training and equipping public safety personnel, including but not limited to, Deputy Sheriffs, police officers, Deputy Marshals and investigators; Conducting and preparing criminal investigations; addressing security, safety, operations and maintenance costs at the Delta County Detention Facility and the Delta County Dispatch Center; and the payment of fees, costs, operational expenses, supplies, equipment and capital expenditures relating to public safety; and,

**WHEREAS**, the Delta County Clerk and Recorder certified the results of the November 3, 2020 election on November 20, 2020; and

**WHEREAS**, the Board of Trustees recognizes the results of the November 3, 2020 election, and the November 23, 2020 certification of the results by the Delta County Clerk and Recorder.

**NOW THEREFORE, IT IS HEREBY RESOLVED** by the Board of Trustees of the Town of Paonia as follows:

1. The Town hereby recognizes and certifies the results of the November 3, 2020 General Election.
2. The Town shall begin to receive revenue from Ballot Initiative 2D as early as January 2021. The Board approves the creation and adoption of a Marijuana Transaction Fund as a separate budgetary fund for transparency purposes, effective January 1, 2021.
3. The Town shall begin to receive revenue from the Public Safety Sales Tax Fund as early as January 2021. The Board approves the creation and adoption of a Public Safety Sales Tax Fund as a separate budgetary fund for transparency purposes, effective January 1, 2021.

**RESOLVED, APPROVED AND ADOPTED** this 15<sup>th</sup> day of December 2020.

**Town of Paonia, Colorado**

**By:**

\_\_\_\_\_  
**Mary Bachran, Mayor**

**ATTEST:**

\_\_\_\_\_  
**Corinne, Ferguson, Town Clerk**

AGENDA SUMMARY FORM

	Resolution 2020-23 Mill Levy		
<b>Summary:</b> The formal adoption of the 2021 Mill Levy 2020-23.			
<b>Notes:</b>			
<b>Possible Motions:</b>  Motion by: _____ 2 <sup>nd</sup> : _____ vote: _____			
Vote:	Trustee Bachran:	Trustee Bear:	Trustee Bookout:
Trustee Pattison:	Trustee Budinger:	Trustee Knutson:	Mayor Stewart:

December 11, 2020

**TOWN OF PAONIA, COLORADO**

**RESOLUTION 2020-23**  
Resolution to Set Mill Levies

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2020 TO HELP DEFRAY THE COST OF GOVERNMENT FOR THE TOWN OF PAONIA, COLORADO FOR THE 2021 BUDGET YEAR.

**WHEREAS** the amount of money necessary to balance the budget for general operating purposes from property tax revenue is \$134,107; and

**WHEREAS** the 2020 valuation for assessment for the Town of Paonia, Colorado as certified by the County Assessor(s) is \$16,114,704; and

**NOW, THEREFORE**, be it resolved by the Board of Trustees of the Town of Paonia, Colorado;

That for the purpose of meeting all general operating expenses of the Town of Paonia, Colorado during the 2021 budget year, there is hereby levied a tax of 8.322 mills upon each dollar of the total valuation for assessment of all taxable property within the Town for the year 2020; and

That the Town Clerk and/or the Finance Director is hereby authorized and directed to immediately certify to the Board of County Commissioners of Delta County, Colorado, the mill levies for the Town of Paonia, Colorado as herein above determined and set.

Adopted this 15<sup>th</sup> day of December 2020.

Attest:

\_\_\_\_\_

Corinne Ferguson, Town Clerk

\_\_\_\_\_

Mary Bachran, Mayor

AGENDA SUMMARY FORM

	Resolution 2020-24 Budget for 2021		
<b>Summary:</b> The formal adoption of the 2021 Budget Resolution 2020-24.			
<b>Notes:</b>			
<b>Possible Motions:</b>  Motion by: _____ 2 <sup>nd</sup> : _____ vote: _____			
Vote:	Trustee Bachran:	Trustee Bear:	Trustee Bookout:
Trustee Pattison:	Trustee Budinger:	Trustee Knutson:	Mayor Stewart:

**TOWN OF PAONIA, COLORADO**

**RESOLUTION 2020-24**  
Resolution to Adopt Budget

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET FOR THE TOWN OF PAONIA, COLORADO, FOR THE CALENDAR YEAR BEGINNING THE FIRST DAY OF JANUARY 2021 AND ENDING THE LAST DAY OF DECEMBER 2021.

**WHEREAS** the Board of Trustees for the Town of Paonia, Colorado, appointed J. Corinne Ferguson, Town Administrator/Clerk and Cindy Jones, Finance Director to prepare and submit a proposed budget to said governing body at the time; and

**WHEREAS**, J. Corinne Ferguson, Town Administrator/Clerk and Cindy Jones, Finance Director, have submitted a proposed budget to this governing body on November 10, 2020 for its consideration; and

**WHEREAS**, upon due and proper notice, published and posted in accordance with the law, said proposed budget was open for inspection by the Public at a designated place, a public hearing was held on November 24 2020, interested taxpayers were given the opportunity to file or register objection to said proposed budget; and

**WHEREAS**, the Board of Trustees have made provision therein for the balance on hand and probable revenues equal to or greater than the total proposed expenditures as set forth in said budget, and;

**WHEREAS**, it is not only required by law, but also necessary to appropriate the revenues provided in the budget to and for the purposes described below, so as not to impair the operations of the Town, and;

**NOW, THEREFORE**, be it resolved by the Board of Trustees of the Town of Paonia, Colorado;

Section 1. That estimated expenditures for each fund are as follows:

• General Fund	\$1,509,764
• Pass Through Grant Fund	\$ 460,000
• Space-to-Create Fund	\$ 13,164
• Conservation Trust	\$ 13,833
• Capital Improvement Fund	\$ 486,527
• Enterprise Fund	<u>\$2,078,546</u>
For a total of	\$4,561,834

Section 2. That estimated revenues and prior year surplus for each fund are as follows:

• General Fund	\$1,455,759
• Prior Year Surplus	<u>\$ 507,079</u>
• Total	\$1,962,838
• Pass Through Grant Fund	\$ 460,000
• Prior Year Surplus	<u>\$ 0</u>
• Total	\$ 460,000
• Space-to-Create Fund	\$ 0
• Prior Year Surplus	<u>\$ 13,164</u>
• Total	\$ 13,164
• Conservation Trust	\$ 7,495
• Prior Year Surplus	<u>\$ 6,338</u>
• Total	\$ 13,833
• Capital Improvement Fund	\$ 217,940
• Prior Year Surplus	<u>\$ 328,779</u>
• Total	\$ 546,719
• Enterprise Fund	\$2,078,546
• Prior Year Surplus	<u>\$ 653,371</u>
• Total	\$2,731,917
For a total of	\$5,728,471

Section 3. That the budget as submitted and herein above summarized by fund, the same is hereby approved and adopted as the Budget of the Town of Paonia, Colorado, for the year 2021.

Section 4. For the purpose of meeting all expenditures of the General Fund during the 2021 budget year, there is hereby levied a tax of 8.322 mills upon each dollar of the total valuation for assessment of all taxable property within the Town for the year 2021; and

Section 5. The Town Administrator and the Finance Officer of the Town of Paonia are hereby authorized and directed to immediately certify to the Board of County Commissioners of Delta County, Colorado, the gross mill levy and the net mill levy for the Town of Paonia hereinabove determined and set.

Section 6. For the purpose of paying the necessary expenses and liabilities of the Town of Paonia for the fiscal year beginning January 1, 2021, and for the purpose of appropriating monies to pay the sums set forth in the Budget of the Town, there is hereby appropriated from the balance on hand and the probable revenue of each fund to each fund for the ensuing year, the sum hereafter set for the following purposes:

**GENERAL FUND:** For the purpose of paying for General Government, Public Safety, Streets and Highways, Health and Welfare, Culture and Recreation, Inter-fund Transfers, maintaining and improving the sidewalks, maintaining and improving the streets, and other legal purposes, the sum of \$1,509,764;

**PASS-THROUGH-GRANT FUND:** For the purpose of Pass-through grants which are those grants that are received by a recipient government to transfer to or spend on behalf of a secondary recipient, the sum of \$460,000;

**SPACE-TO-CREATE FUND:** For the purpose of collaborative effort to provide affordable workforce housing and working spaces for creative sector and other acceptable uses as determined by the State of Colorado, the sum of \$13,164;

**CONSERVATION TRUST FUND:** For the purpose of improving open space and other acceptable uses as determined by the State of Colorado, the sum of \$13,833;

**SALES TAX CAPITAL IMPROVEMENT FUND:** For the purpose of acquiring, constructing, improving, extending, and maintaining capital facilities of the Town funded by a 1% sales tax, the sum of \$486,527;

**ENTERPRISE FUND:** For the purpose of maintaining, operating, improving and extending the water and sewer systems, and collection of garbage of the Town the sum of \$2,078,546;

Section 7. That the Budget as hereby approved and adopted, shall be signed by the Board of Trustees and made part of the public records of the Town.

Adopted this 15<sup>th</sup> day of December 2020

Attest:

\_\_\_\_\_  
Corinne Ferguson, Town Clerk

\_\_\_\_\_  
Mary Bachran, Mayor



# Town of Paonia 2021 Draft Budget



**Proposed version**

Last updated 12/11/20



# TABLE OF CONTENTS

<b>Introduction</b> .....	<b>3</b>
Transmittal Letter .....	4
Organization Chart .....	12
Town Administrator History .....	14
History of City .....	15
Town Attractions .....	16
Economics .....	19
COVID 19 Impact .....	25
Town of Paonia's Grant History .....	26
Demographics .....	27
Budget Process .....	31
Fund Structure .....	40
Basis of Budgeting .....	42
Financial Policies .....	43
RESOLUTIONS .....	45
<b>Budget Overview</b> .....	<b>47</b>
Executive Overview .....	48
Department / Fund Matrix .....	49
Strategic Plan .....	50
Short-term Factors .....	54
Priorities & Issues .....	55
Personnel Changes .....	56
Property Tax Levies and Collections .....	64
<b>Fund Summaries</b> .....	<b>68</b>
General Fund .....	69
Grant/Project Fund .....	81
Pass-Thru Grant Fund .....	82
Space 2 Create .....	87
Conservation Trust Fund .....	91
Capital Improvement Fund .....	97
Water Fund .....	102
Grant/Project Fund-Water .....	108
Sewer Fund .....	110
Trash Fund .....	116
<b>General Fund Departments</b> .....	<b>122</b>
Administration .....	123
Building .....	131
Public Safety .....	136
Parks .....	141
Streets .....	148
Street Capital .....	155
Bridge .....	160
Sidewalk .....	165
<b>Capital Improvements</b> .....	<b>172</b>
One year plan .....	173
Multi-year plan .....	174
<b>Debt</b> .....	<b>175</b>
Government-wide Debt .....	176
Debt by Type Overview .....	178
<b>Appendix</b> .....	<b>184</b>
Glossary .....	185

---

# **INTRODUCTION**

---





## 2021 BUDGET MESSAGE

### Transmittal Letter

November 6, 2020

Dear Honorable Mayor and Members of the Board of Trustees:

In accordance with the Town of Paonia's policies, we, Cindy Jones, Corinne Ferguson, Travis Loberg, Neil Ferguson, and Ross King (Treasurer) present to you the proposed 2021 Budget for the Town of Paonia.

This budget message provides readers with an overview of the regular municipal government services and the projects to be completed in the coming year and how this work is paid for. The narrative tells the story behind the numbers by describing goals, priorities, underlying assumptions, and other factors considered in determining how the Town's available resources will be spent. Information is provided to better understand the schedules and supplemental information that comprise the annual budget package.

The Board of Trustees formally adopts a budget and appropriates money to run the Town of Paonia each year. By state law the governing body must adopt a budget before the end of the year and submit a mill levy to the Board of County Commissioners. The Board reviewed the budget on November 10, 2020, and a public hearing on the proposed budget was held during the regular Town Council meeting on November 24, 2020.

Budget work sessions have included discussions of staffing levels, compensation issues, fees for services, operating and capital expenditures, sales tax growth assumptions, priorities of the community and capital projects. The area where the Board exercises the most significant degree of flexibility and discretion is in one-time spending for capital purchases and special projects. However, it is important to note that many projects require years of planning and may have already had funds committed for design and/or matching grant funds. A list of all capital projects is included in the budget report. The list includes those items that will be classified as fixed assets as well as those allowable expenditures for maintenance of assets.

Should readers seek additional information not included in the budget package, it may be requested from the Finance Director at Town Hall.

### **BUDGET ASSUMPTIONS AND CHANGES FROM PREVIOUS YEARS**

The budget is based on historic trends and assumptions about the future. With very few exceptions, we do not know today which vendors will be paid how much for what particular product or service during 2021. We look back at recent experience and use that data, along with indicators for the future, to estimate costs for many different supplies, utilities, contracted services, repairs and maintenance, etc. Likewise, the revenue budget is based on limited known data and projections for many unknowns.

### **GENERAL FUND 2021 BUDGET HIGHLIGHTS**

#### **ORGANIZATION, STAFFING AND BENEFITS**

While we work toward the Board of Trustees 2021 staffing goals, it is important to keep expectations realistic relative to the resources available. An updated salary study was conducted again for 2021, as was done in 2020, using CML data. Ranges were updated by the finance committee (Dave Knutson and Karen Budinger). All salaries are now within the ranges provided.

The Town changed providers in November 2018 from MetLife to The Hartford for life insurance benefits and added Short-Term Disability December 2019. These will continue with the same provider for 2021. Health insurance is provided through Rocky Mountain Health Plans at 90% for employees (except Town Administrator at 95%) and on a tier basis for dependents and family plans. Dental Insurance is provided through Delta Dental through 2021. Vision Insurance is provided through VSP which was changed at renewal in August 2020 from United.

#### **MASTER PLAN**

The Town will continue the process of updating the Master Plan. At over twenty years old, the current plan no longer effectively leads governmental decisions nor is it acceptable to many of the organizations that provide grant funding. The process of updating the plan requires the compilation of data collected for other purposes as well as public input and meetings. The hiring of an assistant to continue to perform the day-to-day functions, compilation of data, record

keeping, and moderating of public meetings will allow the process to move forward. Staff envisions the update of the plan being done in stages with one or two chapters being worked on at any one time. While this will extend the time period to have a fully updated plan in place; it will allow for the most important chapters to be updated first and allow for staff to prioritize chapters, should it become necessary to meet the needs for certain grant funding. Additionally, other grant opportunities will be explored, investigated, and written in order to expedite funding for upcoming projects and Town needs.

#### **ATTORNEY, BO JAMES NERLIN PC**

As of 2021 the Town has a contract with Attorney Bo James Nerlin for legal service as a set price of \$50,000.00 per year to be divided into twelve (12) monthly payments.

#### **ASSET INVENTORY ANALYSIS GRANT**

In November 2019, the Town issued an RFP for an Asset Inventory and SGM won the bid. The Town received grant funding from DOLA (tier 1) to fund an Asset Inventory Analysis, of all town assets, to determine expected life to develop a short- and long-term Capital Asset Replacement Plan. Matching funds have been allocated from all departments. Completion date is expected by January 2021. The balance due has been carried forward in reserves.

#### **SIGN PROJECT IN COLLABORATION WITH THE NORTH FORK CREATIVE COALITION**

The Town in conjunction with participating agencies are expecting the Wayfinding Sign project to continue in 2021.

#### **TOWN BUILDING CODE**

The Town has had several building inspectors over the years. In 2016, a new building inspector was hired. In 2017, revenue for building permits and inspections were significantly more than prior years, which can be contributed to the change in economic condition at that time. In 2018, the search began for a new building inspector. Dan Reardon was contracted from the City of Delta to help out the Town in December 2017. He then became a part-time employee of the Town in February 2018. In March 2018 Mr. Reardon went to work for Colorado Code Consulting, LLC. The Town signed a contract for building inspector services with Colorado Code Consulting, LLC. In October 2018, the Town approved continuing with Colorado Code Consulting, LLC. Building Permit fees have remained fairly flat from 2018 through estimated 2020 revenue. It was also requested that Building Code and fees be reviewed. In 2019, Colorado Code Consulting, LLC (Mr. Reardon) began the process of updating the building code and is in the review stage, expected completion was early 2020. Staff was also instructed to review permit fees to ensure that the building department is funding itself. As of January 2021 the Town has ended its contract with Colorado Code Consulting, LLC and the process for replacement will begin.

#### **PUBLIC SAFETY**

##### **◦ BACK THE BADGE COUNTY INITIATIVE**

In November 2019, the county voted on a ballot question, known as Back the Badge, requesting a 1% county sales tax increase to go directly to Law Enforcement Agencies in Delta County. This initiative failed but was on the 2020 ballot asking for .8% county sales tax increase which will again go directly to the Law Enforcement Agencies in Delta County. This measure passed and the estimated revenue of \$162,000 has been added to this budget and allocated to hiring an additional officer including gear, wage increases for each of the current officers, allocation of administrative time, and updated equipment and computers. The donations amount for The Center for Mental Health and The Dolphin House were also increased.

##### **◦ TRAINING GRANTS**

Police Officer's Standards and Training (POST) provides police departments reimbursable funding for training of their officers. They cover the training costs, lodging, and travel and meals. Until 2020, they also reimbursed for training ammo. This budget allows for \$200.00 per officer for non-reimbursed training and \$900.00 per officer for reimbursed training.

##### **◦ VICTIMS ADVOCATE**

The Victims Advocate (VA) agreement is between the municipalities of Cedaredge, Hotchkiss, and Paonia and Delta County Coroner. The victim services subcontractors service the Cedaredge Police Department, Hotchkiss Marshal Office and the Paonia Police Department along with Delta County Coroners.

The purpose is to offer municipalities with a consistent approach to victim advocacy by providing two part-time advocates who will respond to the needs of domestic violence/sexual assault/death notification and other victim related crimes. A VALE grant of \$18,512.00 was obtained to cover the majority of costs associated with this program, in 2019. A VALE grant was also obtained for 2021 in the amount of \$8,500.00. The Town provided cell phones for the advocates in 2019, 2020 and will continue in 2021. In addition, \$2,500.00 was allocated to cover the expenses not covered by the VALE grant.

##### **◦ SCHOOL RESOURCE OFFICER (SRO)**

The purpose of the School Resource Officer (SRO) is to formalize the relationship between the Town and the Delta County School District. The intent is to foster an efficient and cohesive program that will build a positive relationship between law enforcement officers and the youth of Paonia and surrounding area. The goals aim toward providing a safe learning environment for students, a safe working environment for educational staff, and preventing and reducing offenses committed by juveniles and young adults. This program started in 2019 and continued into 2020 with the School District providing \$20,000 to help obtain this goal. The budget includes only a 1/2 year for 2021 totaling \$10,000.00.

- **TASER / BODY CAMERA PLAN**

In 2017, the Town contracted with Taser International, now known as AXON Enterprise Inc., for a five (5) year Taser plan. The plan is for four (4) Tasers. The benefits include maintenance, batteries and cartridges. Additional Tasers can be purchased and added to the plan.

In 2019 the Town contracted with AXON Enterprise Inc. for a five (5) year Flex Two Replacement Plan. The plan is for five (5) Body Cameras and will include maintenance, upgraded cameras annually, docking stations, and 1000 GB of offsite data storage with set purge dates.

- **PUBLIC DEFENDER**

A new program at the Office of the Alternate Defense Counsel, that ensures indigent defendants charged with municipal ordinance violations are represented by constitutionally effective counsel, launched in January 2020. Municipal Courts in Colorado are responsible for providing court-appointed counsel to indigent defendants as the statewide public defender's office and the Office of the Alternate Defense Counsel are only able to provide counsel on the state court level. Due to this new program, the Town has been advised to budget \$2,500.00 toward this program.

## **PARKS**

- **ARBOR DAY & TREE CITY USA**

(Started in 2018 and will continue with this 2021 Budget)

Arbor Day participation is a requirement for Tree City USA Designation. The Tree City designation is a necessary function for multiple grant and funding opportunities for parks and Town-owned property. Participation in Arbor Day must include the planting of a tree in a public space, and an additional requirement for Tree City USA designation is a \$2 contribution per capita. This equates to a minimum budget of \$3000 in tree related expenditures.

- **TREE BOARD**

Per Article 7 of the Municipal Code the Tree Board holds the responsibility of maintaining both the Arbor Day tradition as well as the annual updating for Tree City designation. Funds are allocated to help support advertisement and celebration costs associated.

- **POULOS PARK UPGRADE:** Started with a \$10,000 grant from AARP in 2019. In 2020 through public donations the town purchased the conversation bench dedicated to Ed Marston and provided infrastructure improvements to the small pocket park to encourage activities in the park and to direct visitors to recreational activities around the Town.

- **PARK, RECREATION, AND TRAILS PLANNING GRANT \$57,000** from Great Outdoors Colorado was awarded for 2020, after not receiving funding in 2019. The plan includes a Town match of \$10,000. The Town of Paonia needs a written plan to guide development and upgrades to town parks and trails. The Plan will position the Town with a shared vision and goals and define implementation steps and resources to coordinate and connect enhancements to existing parks and open spaces. This plan will then be included in the updated Master Plan in 2021.

- **COLORADO GRAND GRANT** of \$15,000 was received in December 2019. It will be used for the Ellen Hanson Smith Center for interior upgrades. An RFP was issued in August 2020 and will continue until a contractor is selected.

- **COST SHARE PROJECT** with the school district to improve the football field and uprights was planned for 2020 but was not completed and will continue into 2021.

- **OTHER FUNDED PROJECTS IN PARKS** are as follows:

Poulos Park – SOD, sprinkler system, landscaping and planting.

Town Park – re seeding and fertilizing, new tree planting.

Apple Valley Park – complete the walking path, tree planting and hill stabilization.

Started in 2020:

The Miner Memorial Wall is substantially complete, the second round of plaques were added, however there are some spaces still available.

Improvement to the Peony Beds and the baseball field

Hill stabilization in Apple Valley Park

Complete walking path at Apple Valley Park

Install curbing at Lee's Park (recommended by CIRSA)

Projects planned for 2021:

Tree Trimming

Playground shelter

Lee's Park irrigation sprinkler system

Lee's Park fencing

### **STREET, BRIDGE, ALLEYS, STORM DRAINS & STREET CAPITAL IMPROVEMENTS**

The Town of Paonia has limited resources in the General Fund, which Streets & Alleys are funded. In 2019, Staff recommended the creation of an Impact Fee for the Town's 'public' utilities, similar to the Franchise Fee the Town charges 'private' utilities for the use of the Town's Rights-of-Way. Staff recommended an Impact Fee of 3% to be paid out of existing enterprise fund revenues. Each Enterprise fund - Water, Wastewater, and Sanitation - would be charged the Impact Fee for use and impact of the Town's Streets and Alleys. This will continue in 2021. In addition, the Marijuana initiative passed, and an estimated revenue amount has been added to the Street Capital Fund of \$25,000.00 to cover expected fees for processing applications.

These funds were allocated to the following projects in 2020: Installation of storm drains at 2<sup>nd</sup> and Grand; Concrete 2<sup>nd</sup> and Grand intersection; 3<sup>rd</sup> and Grand intersection; and in 2021 the reconstruction of approximately 185 to 370 feet of roadway.

Additional projects planned for 2021 include:

The replacement of existing (2) Storm Drain manholes estimated cost of \$55,000.00.

Resurfacing the Samuel Wade Bridge estimated cost of \$50,000.00.

### **SPECIALTY FUND 2021 BUDGET HIGHLIGHTS**

#### **SIDEWALK FUND**

In 2013, voters approved a \$3.00 per month fee, with a sunset provision for December 2024, to be dedicated to the repair and replacement of existing sidewalks. In 2014 the \$3.00 fee was implemented collecting a total of \$29,046. In 2015, C&N Construction (Montrose-based) was issued the Contract to begin sidewalk repairs, total expenditure was \$40,299. In 2016, C&N was also issued the Contract for sidewalk repairs. In 2017, due to the depletion of the Sidewalk Fund, expenditures were limited to 'emergency' repairs which were performed by C&N totaling \$11,530. Due to the increased costs in mobilization, staff has recommended that starting in 2018, sidewalk projects are conducted every other year to allow for the fund to be replenished and allow for more substantial work. Therefore, expenditures were limited to 'emergency' repairs for 2019, which included three (3) sections of sidewalk. In 2020, more substantial sidewalk repairs were complete on Box Elder, 3<sup>rd</sup> Street, 4<sup>th</sup> Street, 3<sup>rd</sup> & Delta, 3<sup>rd</sup> and Grand, under the planters on Grand. In 2021 expenditures will be limited to 'emergency' repairs and sidewalk grants. There is also an amount budgeted for expenditures for possible tree removal after receiving the survey from the Forest Service.

#### **PASS THROUGH GRANTS**

Possible pass through Grants for 2021 will include the Skate Park and Lone Cabin & Turner Ditch Rehabilitation.

#### **SPACE TO CREATE**

In 2017:

- The Town received a grant from the Boettcher Foundation for \$35,000 to begin the Space to Create project.

In 2018:

- The initiative began with a preliminary feasibility study, community engagement work, and followed by an arts market survey.
- The Town applied for \$25,000 REDI Grant from DOLA for the feasibility study
- A \$17,500 REDI Grant from DOLA for the Arts Market Survey
- A \$50,000 Grant from CCI

In 2019:

- The Town applied for a VISTA Intern through Downtown Colorado Industries (DCII) to assign in capacity building for Space to Create; and

- o The Town worked with the North Fork Valley Creative Coalition to create a working partnership via a MOU to promote Space to Create; and
- o The Space to Create working group did a fund-raising campaign for Space to Create.
- o The unused portion of the grant funds totaling \$45,000 received from CCI were returned.

In 2020:

- o The Town in conjunction with participating agencies continue to evaluate the feasibility and long-term implementation of Space to Create.

In 2021

- o Due to COVID, the Town in conjunction with participating agencies has withdrawn from the Space to Create project, as the state has changed priorities regarding funding.

### CONSERVATION TRUST FUND

In 2019, Conservation trust funds were used for tree trimming in the Town Park. In 2020, Conservation trust funds were used to improve the Town Park Playground. In 2021, Conservation trust funds are slated for Poulos Park upgrades and Bike Racks in Town Park.

### CAPITAL IMPROVEMENTS

The 2021 Budget recommends a capital improvement budget of \$193,725 in new projects, in addition to the uncompleted projects from the 2020 Budget allocations:

Paonia Airport \$60,192  
 (completely supported by Cell Phone Tower Rent)  
 Town Hall Upgrades (including Building Code Update) \$22,540  
 Continued Computer Upgrades \$7,550  
 Continued PD Vehicle Upgrade \$35,000.  
 PW Projects and Equipment \$254,635  
 Total Capital Improvements \$379,917

### ENTERPRISE FUNDS 2021 BUDGET HIGHLIGHTS

While no additional revenue increases were recommended for the 2019 budget, the Board approved increases for the 2020 budget. Additional increases are included in the 2021 budget.

Grants will need to be obtained to complete several of the priorities for water and sewer. The Town will be working with the different agencies to secure funds.

### Water

Water rate increases proposed for 2021 are as follows:

In-Town Residential + Stand By \$32.00/mo.  
 Out-of-Town Residential + Stand By \$42.00/mo.  
 In-Town Commercial + Stand By \$42.00/mo.  
 Out-of-Town Commercial + Stand By \$57.00/mo.

In-Town Residential – Out of Town Residential – Out of Town Commercial - In-Town Commercial Usage Rates Tiers

1-1,000	gallons	\$ 2.40 per thousand
1,001-3,000	gallons	\$ 2.70 per thousand
3,001-5,000	gallons	\$ 3.00 per thousand
5,001-10,000	gallons	\$ 3.30 per thousand
10,001-15,000	gallons	\$ 3.60 per thousand
15,001-20,000	gallons	\$ 3.90 per thousand
20,001-30,000	gallons	\$ 4.20 per thousand
30,001-40,000	gallons	\$ 4.50 per thousand
40,001-50,000	gallons	\$ 8.50 per thousand
50,001-75,000	gallons	\$ 10.00 per thousand
75,001-100,000	gallons	\$ 11.00 per thousand
100,001 or more	gallons	\$ 12.00 per thousand

Water rates for 2020 were as follows:

In-Town Residential + Stand By \$30.00/mo  
 Out-of-Town Residential + Stand By \$40.00/mo  
 In-Town Commercial + Stand By \$40.00/mo  
 Out-of-Town Commercial + Stand By \$55.00/mo

In-Town Residential – Out of Town Residential – Out of Town Commercial Rates

1-1,000 gallons	\$ 1.20 per thousand
1,001-3,000 gallons	\$ 1.40 per thousand
3,001-5,000 gallons	\$ 1.60 per thousand
5,001-10,000 gallons	\$ 1.80 per thousand
10,001-15,000 gallons	\$ 2.20 per thousand
15,001-20,000 gallons	\$ 2.70 per thousand
20,001-30,000 gallons	\$ 3.20 per thousand
30,001-40,000 gallons	\$ 3.80 per thousand
40,001-50,000 gallons	\$ 4.40 per thousand
50,001-75,000 gallons	\$ 5.00 per thousand
75,001-100,000 gallons	\$ 6.00 per thousand
100,001 or more gallons	\$ 6.50 per thousand

In-Town Commercial Rates

1-1,000 gallons	\$ 0.30 per thousand
1,001-3,000 gallons	\$ 0.50 per thousand
3,001-5,000 gallons	\$ 0.80 per thousand
5,001-10,000 gallons	\$ 1.00 per thousand
10,001-15,000 gallons	\$ 1.50 per thousand
15,001-20,000 gallons	\$ 2.00 per thousand
20,001-30,000 gallons	\$ 2.50 per thousand
30,001-40,000 gallons	\$ 3.00 per thousand
40,001-50,000 gallons	\$ 3.50 per thousand
50,001-75,000 gallons	\$ 4.00 per thousand
75,001-100,000 gallons	\$ 4.50 per thousand
100,001 or more gallons	\$ 6.40 per thousand

Water rates were increased by 2% in 2017.

An Administrative Grant was received from DOLA in 2019 to help fund a Infrastructure Analysis and Modeling Project awarded to JDS Hydro, in the amount of \$28,000. Estimated completion of this project is March 2021. The balance remaining will carry forward as reserves.

Water Funding priorities include:

Debt Service

Repair & Maintenance Priorities:

General Maintenance	\$134,656
Spring Repair	\$30,000
Altitude Valve	\$20,000
Pressure/Temp Sensors	\$10,000
Total	\$194,656

Other Project for 2021:

The collection of \$125,000 to go toward Town matching funds and the research of funding sources will begin for the 2MG tank lining project now slated for 2023.

The Town has also budgeted \$25,000 to move forward with engineering for Raw Water Storage. This is an anticipated need from the infrastructure analysis.

Projects not completed from 2020 and not carried forward as 2021 priorities:

- 2MG Floor Drain Improvement
- Meter Installation Project
- Water Company Agreements

Bond (Debt Service) requirement per our Bond agreements are as follows:

Colorado Water Resources & Power Development Authority (WPA) Bond

WPA requires water and sewer debt service to be budgeted at 110% of the annual payment.

WPA requires between water and sewer a 110% debt ratio.

WPA requires between water and sewer 25% of expenditures in Available Working Capital (Calculated during Audit).

**Sewer (Wastewater)**

No sewer rate increases are proposed for 2021.  
In 2020, sewer rates were increased by \$4.00.  
In 2017, sewer rates were increased by \$3.00.

In 2017, the Town initiated engineering to extend the Town's sewer line down Stahl Road, Highway 133, and up Price Road. The engineering was substantially completed in 2018. The Town will need to secure funding to proceed with the construction of this project.

Sewer Funding priorities include:

Purchase of safety equipment	\$3,000.
Debt Service	
Repair & Maintenance Priorities:	
General Maintenance	\$49,605.
New Pump	\$3,000.
Total	\$52,605.

Scada Installation \$7,500.

Bond (Debt Service) requirement per our Bond agreements are as follows:

WPA requires water and sewer debt service to be budgeted at 110% of the annual payment.

WPA requires between water and sewer a 110% debt ratio.

WPA requires between water and sewer 25% of expenditures in Available Working Capital (Calculated during Audit).

AMKO Bond (sewer only) requires the equivalent of one payment in a reserve account to cover the last payment.

The Town sold sewer property in 2017. As a condition set by USDA, these funds must be used for future sewer capital projects. Total as of October 2020 is 530,124.09.

Projects continued in 2020, but not carried forward as 2021 priorities:

- Retainer for a Contract Engineer
- Manhole Lining
- Auto Trash Cleaner

### **Trash**

Trash/Garbage rate increases proposed for 2021 are as follows:

(Proposed increases are due to the county increases in dump rate at the land fill of \$5.00 per ton)

Single Can – No increase

Standard Can - \$3.00 increase from \$20.00 to \$23.00.

Heavy User - \$3.00 increase from \$27.00 to \$30.00.

2-Yard Dumpster - \$15.00 increase from \$35.00 to \$50.00.

3-Yard Dumpster - \$23.00 increase from \$37.00 to \$60.00.

Solid waste (trash) rates were increased \$1.00 in 2018.

A new Trash Truck was purchased in 2019.

There have been no priorities set for the Trash Fund. However, the Town needs to begin budgeting a future reserve for the tote trash system.

The Town has budgeted to continue Clean-up Days at a cost of \$1,800.00 plus dumping fees.

### **MOVING FORWARD**

It is impossible to know how the fluctuating economy and fiscal outlook for Paonia will be in the coming years. Looking to the future the Town needs to ensure that it can handle any unforeseen negative financial situations.

Moving forward into 2021 and beyond, the following security measures need to be maintained or worked into the budget document:

- o The continued allocation of 1% of the Town's 3% sales tax toward the Capital Improvement Plan.
- o Increase dwindling reserves to cover at least three (3) months' worth of expense (in future years six (6) months' worth of expenses would be reserved).
- o Investigate the possibility of allocating funds for Capital Equipment Replacement Fund (CERF) funding from revenues; and

- Investigate other possible revenue opportunities.
- Investigate grant opportunities.

These are bold ambitions and as such, it will take several years to achieve these financial goals. But, by committing to them, the Town will have measures in place to help responsibly address any negative fiscal situations that may arise in the future.

## CONCLUSION

The proposed 2021 budget puts forth an implementation plan that actively addresses the goals adopted by the Board of Trustees. The budgetary 'wish' list exceeds the funds that are available. The planned creation of a long-term Capital Improvement Budget for 2022 will incorporate items that were eliminated from this budget and also plan for the replacement of capital items (rather than always responding with 'emergency' appropriations), in order to create budgetary continuity and improve long-term planning. This is a budget that pushes forward to achieve the goals set by the Board of Trustees, while reflecting an increase in planning for the future based upon those same goals. The Town must not rest on the laurels of past accomplishments but continue to ensure that the high levels of service provided to the community remain. It is with these goals in mind that we respectfully submit this budget for review.

Respectfully,

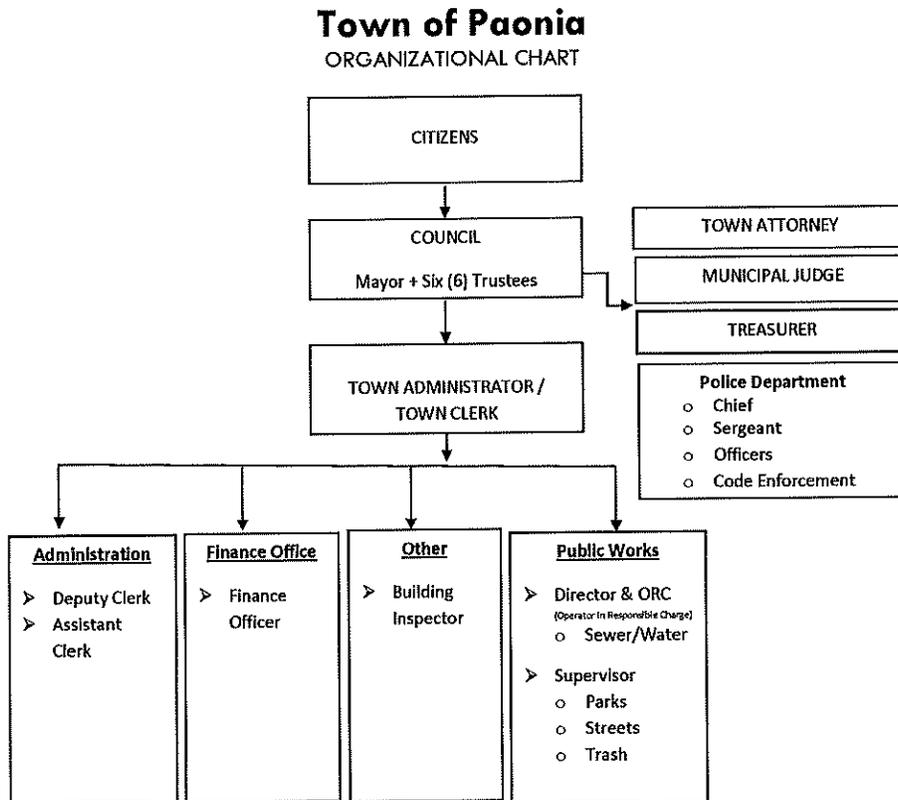
Corinne Ferguson	Cindy Jones	Ross King
Town Administrator / Town Clerk	Finance Director	Treasurer

In cooperation with:

Neil Ferguson	Travis Loberg
Police Chief	Public Works Director

# Organization Chart

Please find below the current organization chart for the entire entity (Town of Paonia).



## **ELECTED OFFICIALS**

Mary Bachran, Mayor

William Bear Jr., Mayor Pro-Tem

Karen Budinger, Trustee

Dave Knutson, Trustee

Michelle Pattison, Trustee

Tamie Meck, Trustee

Michael (Mick) Johnson, Trustee

## **APPOINTED OFFICIALS**

Bo Nerlin, Town Attorney

Julie Huffman, Judge

Ross King, Treasurer

Corinne Ferguson, Town Administrator / Town Clerk

## **EXEMPT OFFICIALS**

Travis Loberg, Public Works Director

Cindy Jones, Finance Officer

Neil Ferguson, Chief of Police

## **Advisory Committees**

Finance and Personnel: Karen Budinger, Dave Knutson

Public Safety/ Governmental Affairs: Michelle Pattison, Mick Johnson

Public Works/Utilities/Facilities: William Bear Jr, Tamie Meck

Planning: Mary Bachran, Karen Budinger, Barbara Heck, Lucy Hunter, and Monica Foguth

Zoning: Karen Budinger, Barbara Heck, Thomas Markle, James Normandin, and Vacant Seat

Tree Board : Tamie Meck, Paula Martin, Roger Baril, John Valentine, and Jeff Thompson

Water Board: TBD

## **Town Administrator History**

In 2006 the Town Administrator position was a dual Administrator/Public Works Director position held by John Norris. Upon retirement the Town Board of Trustees contracted an ORC (operator in responsible charge) for water and sewer treatment plant monitoring and sampling.

A Dual position Public Works Director/Police Chief was instituted, and the Board attempted to fill the administrator position as a lone position.

After an unsuccessful attempt to fill the position the Board made the determination to strike the position from the Town budget; with the department heads and Mayor attending to typical administrator responsibilities.

The Board also approved and contributed to continuing education for the then Town Clerk – who upon completion would become the Town Administrator.

In 2013 the Board began discussion of re-instituting the administrator position and hired a temporary administrator to conduct the hiring process.

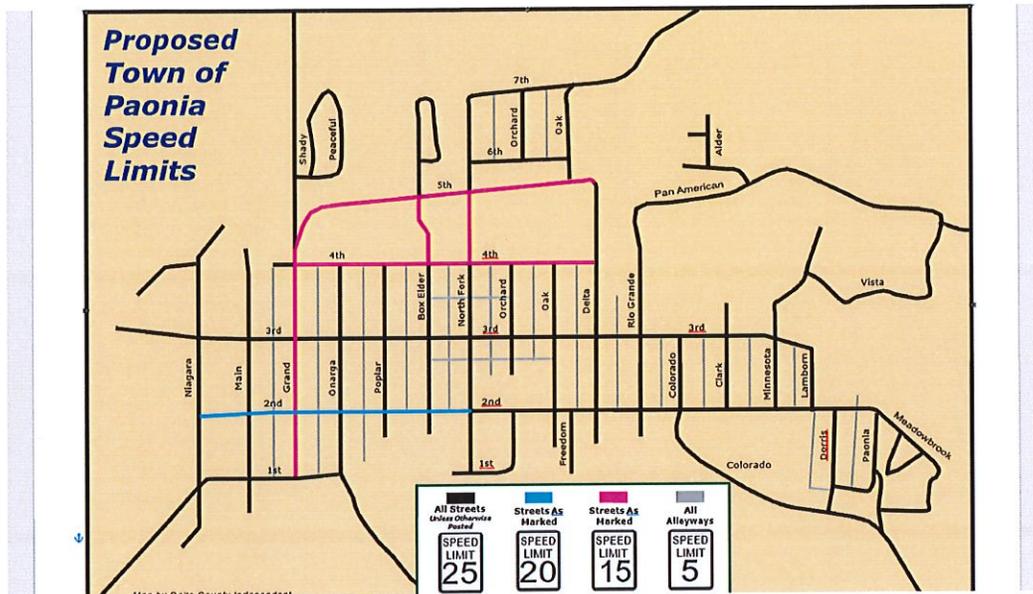
In November 2014, a town administrator from another community in Colorado was hired and worked for the Town until August 2016.

Another temporary administrator was hired to complete the hiring process.

The Town's next administrator – coming from another state began working for the Town February 2017 to September 2019.

In October of 2019, the Board made the decision to add interim administrator title and duties to the then Town Clerk. In May 2020, the Board of Trustees created and made final with annual contract renewal a Town Administrator/Clerk position, as it remains to date.

## Town History



### History

The area was first explored in 1853 by Captain John W. Gunnison of the United States Army. Gunnison was on an expedition to locate a suitable pass through the Rocky Mountains for the Topographical Engineers.

The Valley was inhabited by Ute Indians until 1880, when the Ute Indian Reservation was closed by the federal government.

Following the closure of the reservation, the site itself was settled in 1880 by Samuel Wade and William Clark, who had accompanied Enos Hotchkiss to the area from Ohio. The town was officially incorporated in 1902. The peony roots that Samuel Wade brought with him to Colorado in 1881 inspired him to submit the Latin name for peony, "Paeonia" as a town name. The post office wouldn't allow the extra vowel, so Paeonia became Paonia. Significant industries include ranching, mining and orchard farming.

Cattle came first, but in 1893, sheep were introduced to the valley. Cowboys organized a secret society called the Cattle Growers Protective Association. When sheep appeared on a cattle range, if legal persuasion failed, sheep were stampeded over bluffs or massacred.

Vast reserves of coal lay buried in the area. The advent of the railroad made the shipping of coal economical and today, coal mining is one of our major industries.

Paonia is naturally air-conditioned by warm air flowing up the valley at night and cool air from the mountains during the day resulting in optimal conditions for growing cherries, apricots, grapes, peaches, plums, pears, nectarines, and apples.

## Town Attractions

Paonia is a unique town, settled by farmers, ranchers and miners, now home to artists and outdoor lovers as well. It consistently ranks as one of the "coolest" Colorado mountain towns, and that's saying something!

Named (although misspelled) for the vast array of peonie flowers in the area, Paonia is still a lush landscape that produces an abundance of fruit and vegetables. Fishing, hiking and river floating are all popular in this small town.

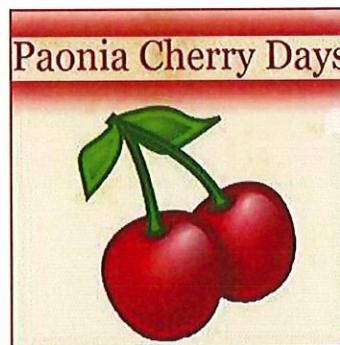
Paonia is a focal point of back roads and trails leading into the forest, attracting hunters, hikers bicyclists and cross-country skiers. Hunters outfit themselves in Paonia before setting out to get their elk, deer, and bear. Few places offer such a wonderful combination of climate, scenery, lifestyle and recreation.

The art scene is alive and well in Paonia. The North Fork Valley is a "Certified Colorado Creative District," and home to many creatives, including painters, jewelers, dancers, actors, musicians and other artisans.

Finally, if you ask almost anyone who lives in Paonia what they like best about this town, you will hear that they love the community. You are sure to get a wave from local drivers the moment you pull into town. There is nothing quite like the feeling of camaraderie in Paonia.

### Paonia Cherry Days Festival

Paonia celebrates its "Cherry Days" festival annually during the week of July 4. It features parades, family and class reunions, games, arts and crafts, and musical performances. Paonia Cherry Days is one of the longest running outdoor festivals in Colorado. Started by the Paonia Lions Club in 1946, the festival continues to be run by community volunteers.



### Top of the Rockies BMW Rally

Paonia hosts an annual rally for motorcycle enthusiasts, who descend upon the town in mid-summer and stay for several days. This location permits riders to see the beautiful Black Canyon of the Gunnison ([https://en.wikipedia.org/wiki/Black\\_Canyon\\_of\\_the\\_Gunnison](https://en.wikipedia.org/wiki/Black_Canyon_of_the_Gunnison)) and challenges them to navigate through winding canyon and mountain roads. It is one of the more desirable rides and locations in Colorado.



### Pickin' in the Park

Pickin' Productions presents Pickin' in the Park every August. Pickin' Productions goal is to feature some of the very best National (and sometimes International) acts, both established and up and coming, along with strong regional & National openers. The shows starts at 6pm, and goes well into the evening. Good times and lots of dancing is guaranteed.



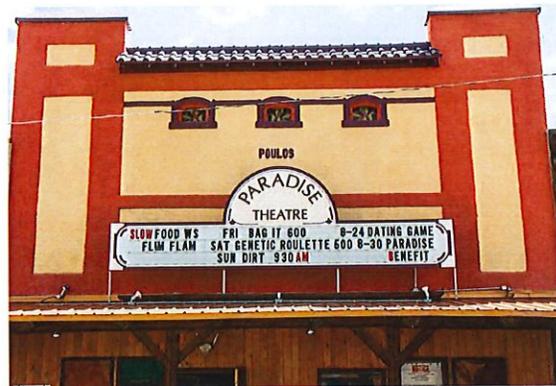
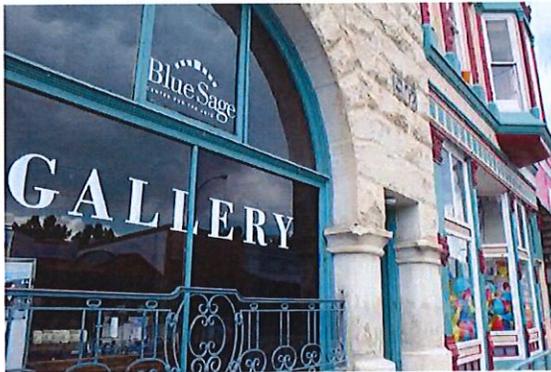
## Mountain Harvest Festival

The Mountain Harvest Festival ([https://en.wikipedia.org/wiki/Mountain\\_Harvest\\_Festival](https://en.wikipedia.org/wiki/Mountain_Harvest_Festival)) is a three-day event in downtown Paonia held during the last weekend of September. There are over 20 musical acts, poetry, an art show, a chili ([https://en.wikipedia.org/wiki/Chili\\_con\\_carne](https://en.wikipedia.org/wiki/Chili_con_carne)) cook-off, a street dance, crafts, wine tasting, as well as classes on canning, raising livestock and sustainable living.



## The Blue Sage Center for the Arts and The Paradise Theatre

Host: concerts, movies, meetings, art exhibits, recitals, community theatre, and classes.



## EV Charging Station

The Colorado Energy Office (CEO) and Regional Air Quality Council (RAQC) provide grants through the Charge Ahead Colorado program to support PEV and EVSE adoption by individual drivers and fleets. Both CEO and RAQC grants will fund 80% of the cost of EVSE, up to \$6,000 for a fleet-only Level 2 station, \$9,000 for a dual port Level 2 station, up to \$30,000 for a direct current (DC) fast charging EVSE, and up to \$50,000 for a charging station capable of 100kW or higher charging. Eligible DC fast EVSE must have both CHAdeMO and SAE CCS J1772 connectors and be capable of providing at least 50 kilowatts to one vehicle.

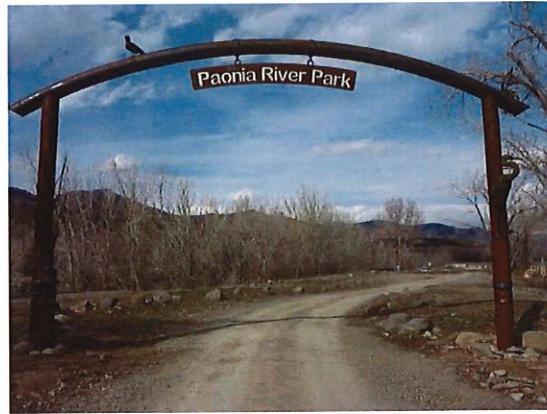
PEV owners must pay an annual fee of \$50, in addition to other registration fees, for a PEV decal. Fees contribute to the Highway Users Tax Fund and the Electric Vehicle Grant Fund, which provides grants for EVSE.

On August 30, 2019 the Town of Paonia entered into a Parking Space Rental Agreement with Atlasta Solar Center (ASC) which took advantage of the above mentioned grant opportunity allowing them to install a charging station at 236 Main Avenue.



## Paonia River Park

The River Park, located near the entrance to the Town of Paonia off of Grand Ave, was once an in-stream gravel pit and is currently the one of two public river access point in 30 miles of the North Fork of the Gunnison River. The restoration project restored the river to a single meandering channel. Aquatic habitat was improved along the river banks, thousands of willows were planted, fish retention pools were installed, and the floodplain was rehabilitated with new vegetation to control flood erosion. The park is more welcoming than ever to wildlife and human visitors.



## North Fork Valley Museums

Location: 700 Shady Lane in Paonia, near entrance to Paonia River Park.

The Paonia Museum is really two museums -- the 1904 Parks home with vintage displays and photographs, and the historic Bowie Schoolhouse complete with the original desks. Those wishing to do research or thumb through books related to local history are welcome to spend time in the museum's reference library where they will find photo albums, yearbooks, oral history transcripts and tapes, and files of obituaries. Docents can assist with genealogical research. A nice selection of books focusing on local and Colorado history is available in the Museum bookstore.



## ECONOMIC OUTLOOK

The Colorado Economic and Fiscal Outlook as provided by the State of Colorado, Governor's Office of State Planning and Budgeting on September 18, 2020, as well as the Delta County Economic Update for Third Quarter 2020:

### National

#### NATIONAL ECONOMIC OUTLOOK

The U.S. economy continues to recover from the depths of the pandemic recession in April, but activity remains well below normal levels and the rate of improvement is slowing. While the unemployment rate remains above 8 percent, personal incomes and savings rates are above pre-pandemic levels due to major federal relief measures such as expanded unemployment insurance benefits. While higher incomes and savings are positive signs for the economic outlook, the recovery remains highly dependent on the course of the virus.

The national economy is recovering from the initial shock of COVID, and the induced shutdowns and shifted consumption resulting from the pandemic. Unemployment hit a peak of 14.7% in April to 13.3% in May, to 11.1% in June, 10.2% in July, falling to 8.4% in August. The National Bureau of Economic Research (NBER) declared an official recession starting in late February. A massive 32.9% annualized decline in GDP, illustrates just how precipitous the drop in economic activity was. The Atlanta Federal Reserve's GDP Now forecast expects a 25.6% bounce back in quarter 3, still leaving a relatively large gap. Real GDP is our actual level of GDP, whereas potential GDP can be seen as the level of output produced if the economy were performing well and most of our industrial resources were being put to use. Potential GDP is where we want to be.

## COLORADO

### COLORADO ECONOMIC OUTLOOK

Colorado's economic activity remains far below normal levels despite significant improvement since April. The unemployment rate rose from 2.5 percent in February to 12.2 percent in April before falling to 6.7 percent by August. Colorado's economy continues to perform better than the national average as the state has a high percentage of the workforce that can work remotely and as virus caseloads have remained comparatively low.

The economy has begun to recover, as evidenced by wage and salary data. Wages and salaries have followed an upward trajectory since April, rising about \$500 billion (annualized) from that low point and regaining about half of the ground lost this past spring. Total personal income remains about \$1 trillion higher than in February, despite declining about \$1 trillion from its peak in April when stimulus checks were distributed. Government aid has been critical in sustaining personal incomes in the midst of a severe recession and in preventing job losses and reduced wages from creating further negative impacts throughout the economy.

The economic recovery can also be seen in consumer spending data. Personal consumption expenditures dropped by almost \$3 trillion in March and April but have since recovered, as spending in July was only about \$700 billion below pre-pandemic levels. Strong growth in personal consumption expenditures reflects the continued re-opening of local businesses and consumers that are eager to spend money again.

The trajectory of consumer spending remains unclear. On one hand, consumers may tap into the high level of personal savings and continue to boost personal consumption expenditures, even if wages and salaries recover slowly. On the other hand, the epidemiological course of the pandemic continues to pose downside risks to the economy. Concern about virus transmission may hamper the growth of consumer spending.

Sales tax revenue grew 4.7 percent in FY 2019-20 and is expected to grow by 6.5 percent in FY 2020-21 before slowing to 4.7 percent growth again in FY 2021-22. Sales tax collections declined sharply in April as businesses closed and consumers stayed home in order to stop the spread of the virus. Retail sales rebounded quickly, however, as businesses reopened, and consumers turned to online retailers. Sales tax collections are expected to remain strong in coming months as pent up demand and high savings encourage consumer activity. The 15 percent special sales tax on marijuana retail sales is projected to increase by 8.0 percent to \$265.1 million in FY 2020-21. Growth will continue at 8.0 percent in FY 2021-22. This reflects a slower growth compared to prior years.

Marijuana taxes grew 32.4 percent in FY 2019-20, totaling \$347.3 million. This is an 11.8 percent increase from the June 2020 forecast due to strong collections throughout the pandemic recession. Medical and recreational marijuana sales exceeded expectations and continued to grow, reaching record sales numbers in May, June, and July. As a result, forecasted revenue in FY 2020-21 is expected to continue growing at a strong rate to \$361.4 million and to \$388.8 million in FY 2021-22.

Transportation-related cash fund revenue fell by 6.1 percent in FY 2019-20 but is expected to grow by 1.2 percent in FY 2020-21. These forecasts have been revised downward since June, by \$11.6 million in FY 2019-20 and by \$14.2 million, or 1.2 percent, in FY 2020-21. Transportation-related cash funds include the Highway Users Tax Fund (HUTF). The primary revenue sources for the largest portion of transportation cash funds is the HUTF, which is comprised of motor fuel taxes and registration fees.

Severance tax revenue fell to \$131.7 million in FY 2019-20 and is expected to decline further to \$20.0 million in FY 2020-21 as production values remain low and producers claim ad valorem credits. Collection levels are expected to see a moderate rebound in FY 2021-22 and FY 2022-23, with projected revenue increasing to \$39.9 million in FY 2021-22 and \$61 million in FY 2022-23. As the economy recovers, oil prices are anticipated to increase modestly, resulting in increased production activity.

Federal Mineral Lease (FML) revenue decreased by 44.9 percent to \$62.7 million in FY 2019-20 due largely to the effects of lower natural gas prices. FML revenue is expected to increase by 3.2 percent in FY 2020-21 and 4.9 percent in FY 2021-22 as prices stabilize. Oil and gas prices on average are anticipated to remain below producer breakeven points throughout the first quarter of FY 2020-21 before improving to levels that incentivize increased production activity by energy firms. This trend is expected to continue throughout the next two fiscal years, as oil and gas prices recover along with the national economy.

## DELTA COUNTY

### DELTA COUNTY ECONOMIC OUTLOOK

The Delta County labor market was hit hard by COVID fears and associated shutdowns, culminating in an unemployment rate in Q2 of 9.4%. However, the labor market has shown significant improvement in the subsequent months, ending July with a 6.2% unemployment. This is lower than both the U.S. (10.2% in July and 8.4% in August) and Colorado (7.4%). Unemployment peaked in April at 10.2%, fell in May to 8%, jumped in June to 9.7%, and fell drastically in July to 6.2%.

Unemployment insurance claims are perhaps the most important real time data point to measure the rate of change of employment losses during the COVID recession. Delta County unemployment claims continue to fall, spiking in late March and early April, falling to much lower levels as early as late May. Continued unemployment claims, which show the number of people who continue to collect unemployment, is also falling but more slowly. Continued claims peaked in early May at 742, with recent numbers (as of early August) at 494. To provide context on how high these are, the 2019 weekly average was 101.

Quarter 2 data shows the impact of COVID on real estate, with the impact being significantly less inventory, less single family home permits, and higher prices as a result of lower inventory. The median sales price rose by 3.46%, with the mean price increasing by 7.69%. Foreclosures were down significantly due a state moratorium on evictions, and several programs that allowed homeowners to skip or delay payments due to COVID shutdowns. With an economy in a recession, unless there are further programs, foreclosures are expected to increase through late 2020 as unemployment translates to lack of income and missed home payments.

Surprisingly, sales tax numbers increased drastically for both the City and County. City numbers increased by 8.57% and County numbers by 17.53%. This is an impressive increase given the economic conditions. Many people in Delta County commute to Grand Junction when purchasing larger items, or items they may not find in the local shops in Delta. With COVID, people may be purchasing more locally and when they purchase online, it is not displacing local purchases, but purchases from Grand Junction, providing a net increase in sales taxes for the area. Lodging taxes are also up 16.22%, a huge increase.

The Henry Hub natural gas spot price averaged \$1.71/MMBtu for the second quarter of 2020, rising to \$2.17/MMBtu in early August. Natural gas prices received support from strong demand for natural gas fired power generation. In fact electric power generation in July increased to 43.6/Bcf per day, the highest month on record. Due to low prices, natural gas production has begun to decline, falling by 9.5 Bcf/d from the November highs to 86.8 Bcf/d.

Source: Energy Information Agency

WTI oil averaged \$27.96 in Q2, increasing to \$40.71 per barrel in July. Brent crude oil prices reached \$43 in July, and the EIA expects oil to average \$43/barrel during the second half of 2020, rising to an average of \$50/barrel in 2021. COVID demand issues have pushed oil prices down from previous prices, reducing traveling, flying, and some industrial production. The EIA estimates that the demand for global petroleum and liquid fuels averaged 93.4 million b/d in July, down 9.1 million b/d from July of the previous year.

As oil prices have fallen, gasoline prices have followed. Gas prices averaged \$1.83 in Q2, rising to \$2.18 in August. Gas prices in Mesa County range between \$2.23 and \$2.40 according to GasBuddy.com (August 31st).

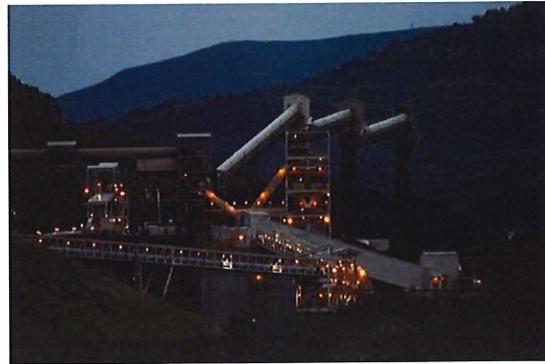
Source: <https://www.eia.gov/outlooks/steo/> (<https://www.eia.gov/outlooks/steo/>)

Western Slope drilling activity is on pace for record low permitting, with the 2020 YTD numbers lagging the 2019 YTD numbers. Figure 8 illustrates drilling permit applications and oil and gas employment. Oil and gas jobs have fallen to almost 1,400, the lowest number since long before the run-up in oil and gas activity in 2008. With natural gas prices hovering just above \$2, oil and gas permits and employment are not expected to pick up in the near future.

Total production for Delta/Gunnison coal from the West Elk mine is down 29%, looking at January and February 2020 compared to January and February 2019 (note that March and April data for 2020 have not been released yet). When including December in both calculations, production is actually up from last year at 889,999 tons from 862,826 tons the previous year. There has been an increase in coal miners from 254 in early 2019 to 336 in early 2020, which has been the trend the last few quarters.

## COAL MINING

Coal mining in Colorado dates back to 1864. Colorado coal is mostly bituminous and sub-bituminous, and is characterized as a high heat content, low sulfur, low to medium ash, and low mercury coal. Coal provides the fuel to generate about 68 percent of Colorado's electricity. It currently provides the 'base-load' fuel source for most of today's electrical needs. At current growth and consumption rates Colorado's mineable coal could supply its economy for over 259 years. However, growing world demand for energy over the next 25 years is predicted to increase fossil fuel consumption by 60 percent, so Colorado coal may be in higher demand to other states and foreign exports. Currently, Colorado mines ship coal to 24 other states and to Mexico and Europe.



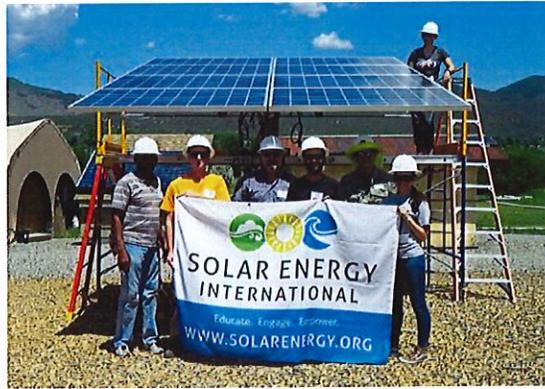
The valley's principal coal mines are all now closed except for Arch Coal ([https://en.wikipedia.org/wiki/Arch\\_Coal](https://en.wikipedia.org/wiki/Arch_Coal))'s West Elk Mine, Bucyrus International ([https://en.wikipedia.org/wiki/Bucyrus\\_International](https://en.wikipedia.org/wiki/Bucyrus_International)), a supplier of underground coal mining equipment, operates a small warehouse in Paonia for support of the underground longwall systems that are operating in the North Fork valley. Union Pacific ([https://en.wikipedia.org/wiki/Union\\_Pacific](https://en.wikipedia.org/wiki/Union_Pacific)) provides service to the mine, loading 100 car trains in two hours.

Total production for Delta/Gunnison coal from the West Elk mine is down 29%, looking at January and February 2020 compared to January and February 2019 (note that March and April data for 2020 have not been released yet). When including December in both calculations, production is actually up from last year at 889,999 tons from 862,826 tons the previous year. There has been an increase in coal miners from 254 in early 2019 to 336 in early 2020, which has been the trend the last few quarters.

## SOLAR ENERGY

The solar energy sector in Colorado has created new opportunities in electricity generation, research and development and manufacturing. According to the Solar Energy Industries Association:

- Colorado ranked 11th in the nation for installed solar capacity, with 925.8 MW of solar energy installed as of 2016.
- Colorado is home to more than 454 solar companies, employing about 6,000 people throughout the state.
- More than \$510 million in Colorado solar investments were made in 2016.



Solar PV technology can be deployed at various scales, from utility-scale generation, in which a large amount of electricity is transmitted from a central location to numerous consumers, to distributed generation, in which small-scale systems generate electricity for local use.

On average, 500 students from all over the world travel every year to Solar Energy International's (SEI) training facility and headquarters which is located in Paonia, Colorado. SEI also serves on average 3000 online students per year through their SEI Online Campus which is the starting point for students to complete prerequisite coursework to qualify them to come to Paonia for hands-on lab courses. SEI was founded in 1991 as a nonprofit 501(c)(3) educational organization and is governed by the Colorado Department of Higher Education Division of Occupational Schools. Their mission is to provide industry-leading technical training and expertise in renewable energy to empower people, communities, and businesses worldwide. Their vision is a world powered by renewable energy.

## Broadband

Broadband has emerged as a critical component of economic development. Economic research shows the introduction of broadband services boosts employment growth, reduces unemployment rates, and helps attract and retain high value-added firms and workers. These positive impacts are particularly large in rural or isolated areas.

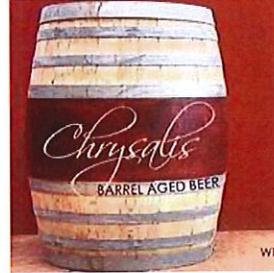
Broadband access allows many rural communities the potential to attract remote workers and location-neutral businesses that can help diversify the economic base, but there are many other benefits, including public safety and health care. Many rural areas of the state would benefit greatly from tele-medicine and remote health care monitoring that have the promise to reduce health care costs while improving outcomes. Broadband availability to schools and educators across the state, especially in rural areas, is also a critical need that has been addressed over the past decade by the state.

Elevate Fiber, powered by DMEA, is building a 100% fiber network that will give you a whole new internet experience. Elevate is building the fiber network from the ground up. DMEA's service territory is divided into 50 different zones.



## Brewing

Paonia is home to Paonia ([https://en.wikipedia.org/wiki/Revolution\\_Brewing\\_\(Colorado\)](https://en.wikipedia.org/wiki/Revolution_Brewing_(Colorado))) United Brewing Co. and Chrysalis Brewery. Paonia United Brewing Company is dedicated to making and serving high quality, small batch craft beer in the Town of Paonia to be enjoyed by local patrons and visitors of the North Fork Valley. Chrysalis Brewery grows their own barley and rely heavily on surrounding orchards and farms to source the best ingredients available to create an "Origin Beer" which is unique and unlike any other beer in the state. Their beers and flavors started from the ground up right here in the North Fork Valley.



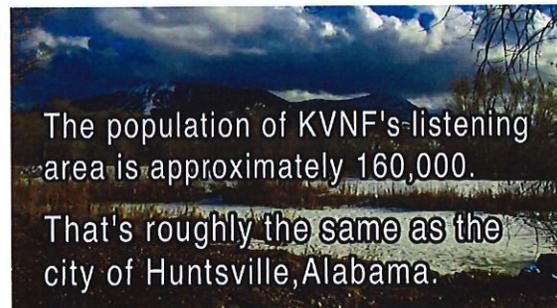
## Media

The publishing sector includes any firm that issues print or electronic copies of original works for which they own a copyright, excluding internet firms. Products include software, newspapers, periodicals, books, directories, databases, calendars, and greeting cards. The types of products produced by the publishing industry has diversified to include an increasing amount of electronic and internet-based products, such as audio, downloadable files, digital books, and mobile device applications.

*High Country News* is a nonprofit 501(c)3 independent media organization that covers the important issues and stories that define the American West. Our mission is to inform and inspire people – through in-depth journalism – to act on behalf of the West's diverse natural and human communities. Our print and online magazine has more than 36,000 subscribers, including policymakers, educators, public land managers, environmental professionals, outdoor enthusiasts and thousands of other "people who care about the West." Our website attracts nearly 400,000 sessions each month, and our online archives (<https://www.hcn.org/issues>) are unusually deep, from the first issue in 1970 to today.

Paonia does not have a local newspaper. It is served by a section in the *Delta County Independent*. Now owned by Wick Communications the same company that owns the Montrose Daily Press. The area is also served by the monthly *North Fork Merchant Herald* founded in 1996 by the Hotchkiss Community Chamber of Commerce, was taken private by Raven Rumours Press in 1999 published in nearby Hotchkiss and *The High Country Shopper*, is published in Paonia.

Community radio station KVNF (<https://en.wikipedia.org/wiki/KVNF>) was founded in Paonia and continues to have studios in downtown Paonia. KVNF Community Radio has been serving the western slope of Colorado since 1979 with news programs from National Public Radio, alternative news programming, local news and current affairs and an eclectic mix of musical genres with an emphasis on independent recording artists. It's a rural service network providing public radio programming for the Western Slope region of Colorado. Starting with 10 watts of power in a garage on a mesa overlooking the town of Paonia, KVNF has grown to serve parts of 6 rural counties with two transmitters and five translators and thousands of watts of power.



## PANDEMIC (COVID 19) Impact

The pandemic recession that began in March significantly reduced Colorado's economic activity. Despite significant improvement from the depths of the recession in April, Colorado's economic activity remains well below normal levels. The state has recovered more than half of the jobs that were lost earlier this year, but the unemployment rate remains elevated at 6.7 percent and nearly 250,000 Coloradans are receiving unemployment benefits. Colorado's economy continues to outperform the national average.

The pandemic caused large changes in the financial picture for American consumers. On a national level, wages and salaries dropped by about \$1 trillion (on an annualized basis) between February and April. However, the federal government took swift action to provide financial assistance, including expanded unemployment benefits and stimulus checks. This federal aid was more than enough to offset the drop in wages and salaries, and personal income was 10 percent higher in April than in February despite the decline in wage income.

The COVID-19 crisis prompted the closure of businesses and increased the number of employees working remotely while also creating a decline in tourist travel. The continued COVID containment efforts have reduced the number of daily commuters and vehicle miles traveled throughout the state.

In the last economic newsletter, different types of recoveries were discussed. Thus far, there has been a sharp bounce back in several economic data points, indicating either a V shaped, "swoosh-shaped," or the "square root" shaped recovery. A V-shaped recovery may be optimistic, as there are still limitations on certain businesses for COVID safety reasons, but more importantly many consumers are still altering their consumption habits, which has created some structural unemployment. Fiscal policy was keeping many of these unemployed people afloat, but as stimulus wears out, savings run out and there will be negative consequences from so many people without jobs (i.e. negative multiplier effects). This is an argument for why we may be approaching the horizontal part of the square root recovery, as recovery from structural unemployment will take time. This can be seen with a slowing of job growth in the last jobs report. If COVID actual or perceived risks change drastically, and as a result of this government safety mandates are changed, and most importantly if consumers return to their previous consumption patterns, we could move towards more of a V-shaped recovery or perhaps a swoosh-shaped recovery.

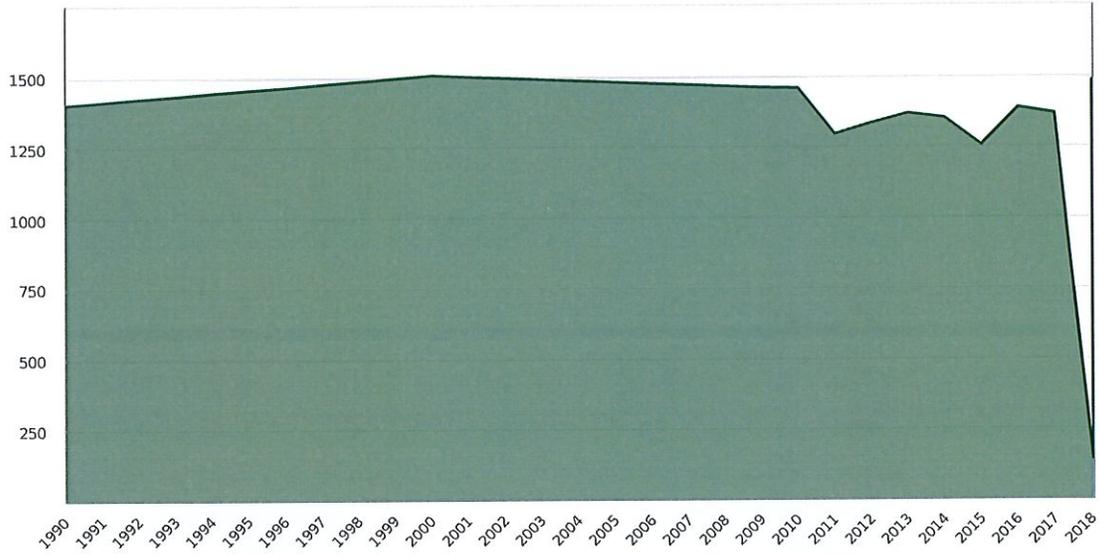
Recovery will be reached when actual GDP returns to near potential GDP. The previous newsletter showed a Congressional Budget Office (CBO) forecast that was extremely pessimistic. The CBO has since updated their forecast to show a total growth decline in 2020 of -5.9%, with an average unemployment of 10.6%. The CBO forecasts a 4.8% growth rate in 2021 with an average unemployment rate of 7.1%, with 2022 at 2.2% growth (an average growth rate) and unemployment at 6.3%. The CBO sees GDP recovering to its pre-pandemic level by the middle of 2022. Overall, the economy is recovering quicker than many economists predicted, but it will take multiple years to recover from the economic losses incurred.



## Population Overview

TOTAL POPULATION **1,483** → **-89.7% vs. 2017**

Growth Rank  
**281** OUT OF **356**  
 Municipalities in Colorado



\* Data Source: American Community Survey, 2010 Census, 2000 US Census and 1990 US Census

DAYTIME POPULATION

**1,506**

*Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs*

## Household Analysis

TOTAL HOUSEHOLDS

1,446

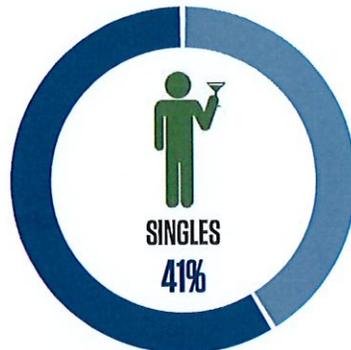
*Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.*



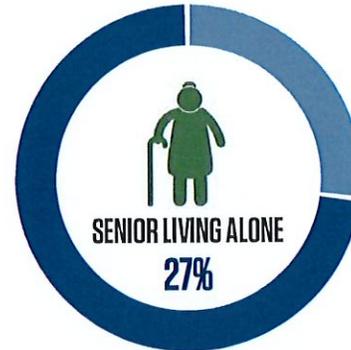
▼ 18% LOWER THAN STATE AVERAGE



▼ 24% LOWER THAN STATE AVERAGE



▲ 50% HIGHER THAN STATE AVERAGE

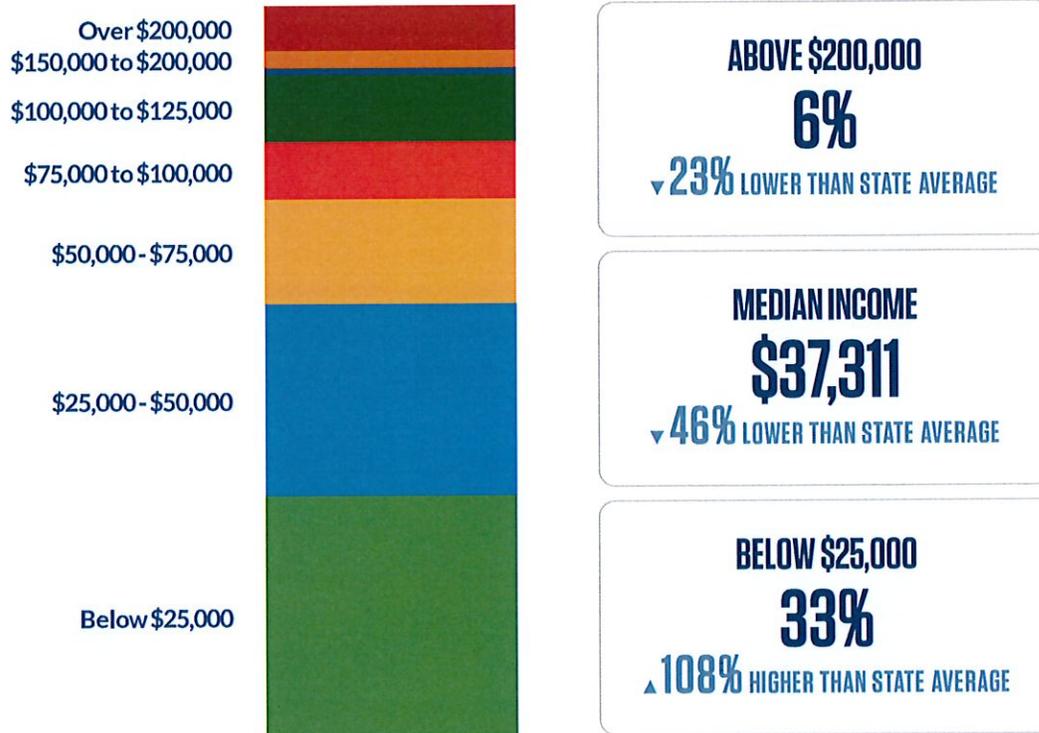


▲ 188% HIGHER THAN STATE AVERAGE

## Economic Analysis

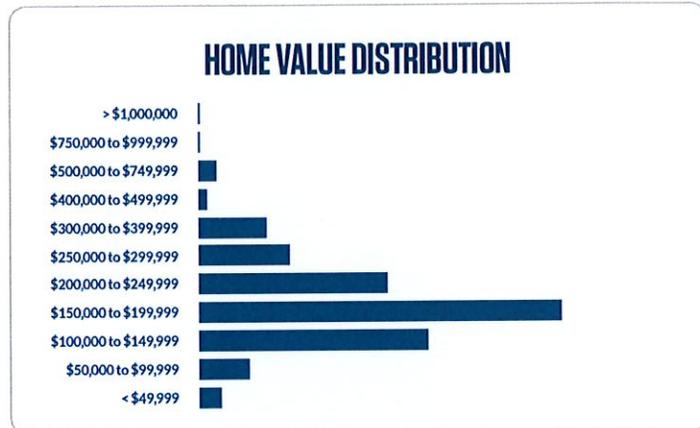
Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.

### HOUSEHOLD INCOME



## Housing Overview

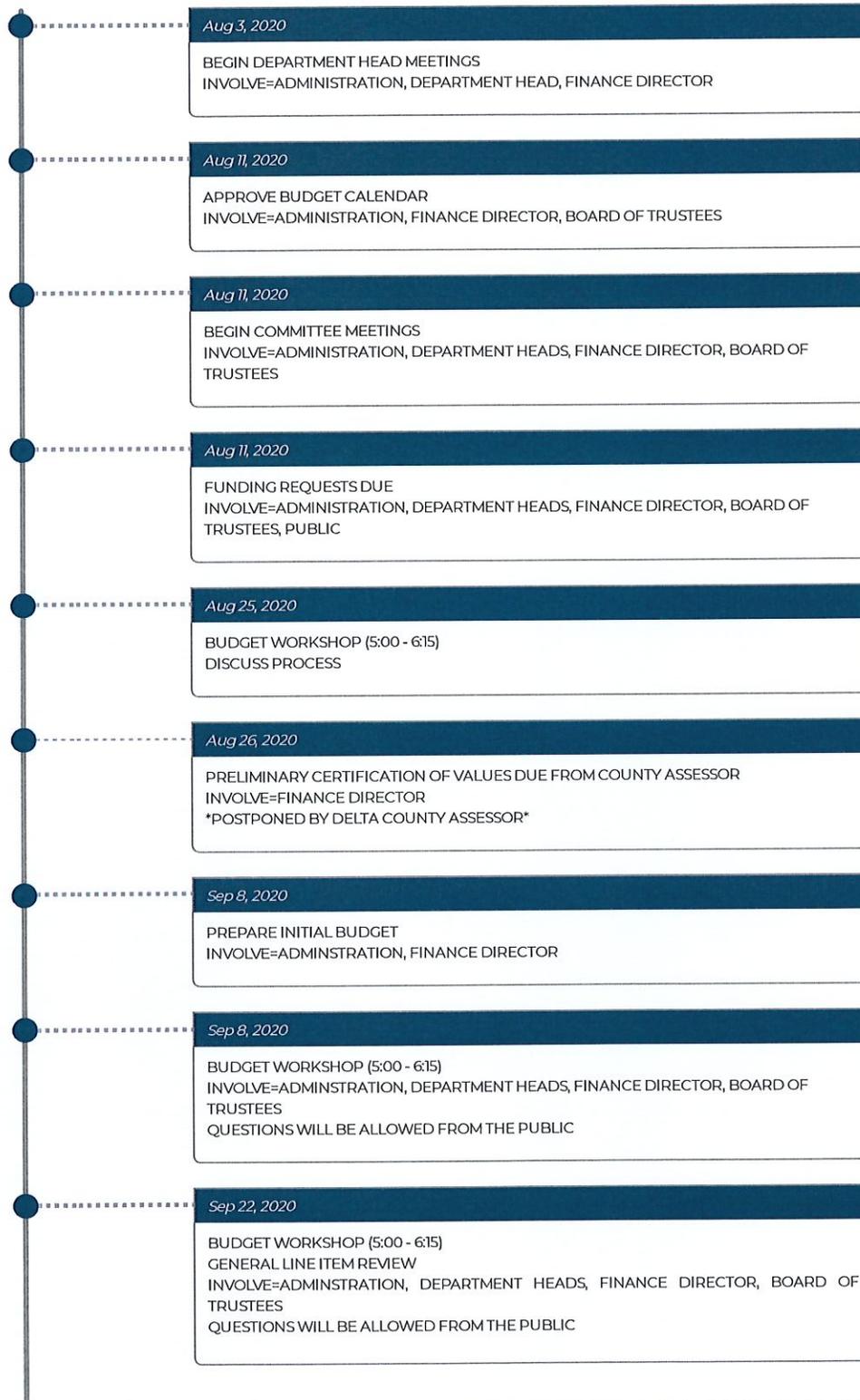
### HOME OWNERS VS RENTERS



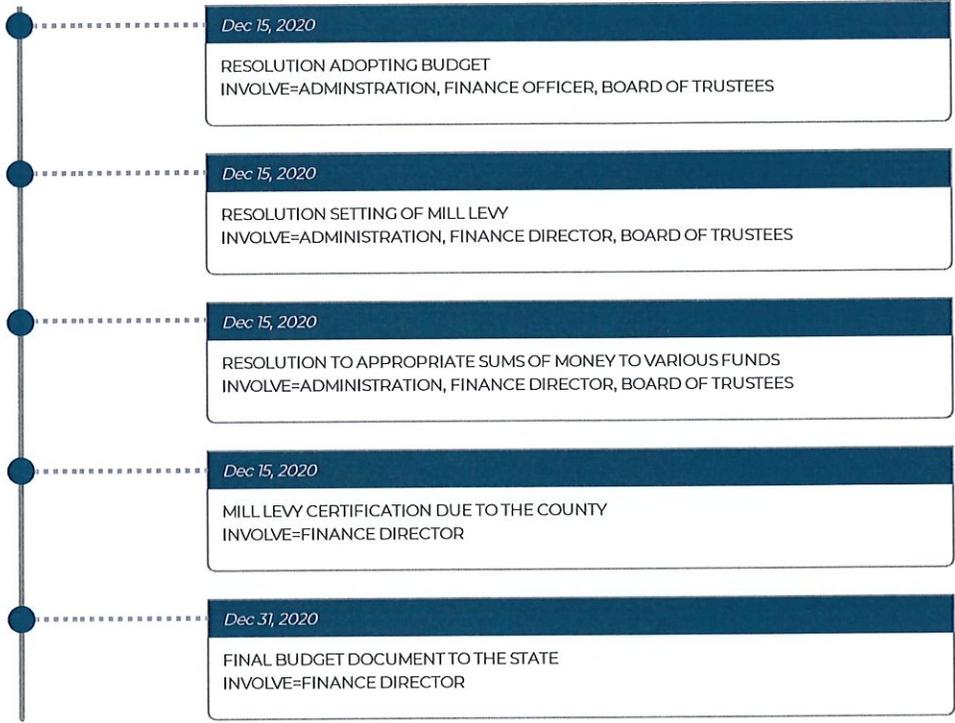
\* Data Source: 2021 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey.  
Home value data includes all types of owner-occupied housing.

## Budget Timeline

The annual budget process includes considerable staff participation from all departments and Board of Trustees direction concerning key policy areas. The public has the opportunity to participate with comments, concerns or budget requests during public work sessions and a public hearing prior to adoption of the budget. The budget process spans a great portion of the year. The following summarizes the 2020 budget schedule:







## **BUDGET PROCESS**

The mission of the budget process is to help the Board of Trustees make informed choices for the provision of services, acquisition and development of capital assets, and to promote citizen participation in the decision process.

The development of the budget is an on-going process that takes place throughout the entire year.

There are four principle elements to the budget process.

1. Development of broad long term goals that provide overall direction for the Town and serve as a basis for decision-making.
2. Development of specific policies and strategies to assist the Town in achieving its goals.
3. Development of a financial plan and budget that allocates resources necessary to implement the specific policies and strategies to achieve long term goals.
4. Ongoing assessment of performance and progress that has been made towards achievement of the Town's goals.

# MUNICIPAL CODE

The Board of Trustees and staff adheres to the following legal requirements pursuant to the Paonia Colorado - Municipal Code Chapter 4 - Revenue and Finance

## Chapter 4 - REVENUE AND FINANCE

### ARTICLE 1. - GENERAL PROVISIONS

- Sec. 4-1-10. - Fiscal year established.
  - (a) The fiscal year of the Town shall commence on the first day of the calendar year.
  - (b) The Board of Trustees shall, within the last quarter of each fiscal year, pass the ordinances required known as the annual appropriation bill for the next fiscal year.

(Ord. No. III, § 1, 1910; Ord. No. 2014-04, § 1, 1-13-2015)

- Sec. 4-1-20. - Property exempt from taxation.
  - (a) The same amount and kind of property, real and personal, shall be exempt from assessment and taxation for Town purposes as are now or may hereafter be exempt from assessment and taxation for County purposes under the general law, and all kinds of property within the Town limits that are subject to assessment and taxation for County purposes shall be subject to assessment for Town purposes.
  - (b) When the equalization of the value of property within the Town limits has been made in each year by the County Commissioners, as required by law, it shall be the duty of the Town Treasurer to correct the duplicate return therefrom made to the Board by the County Assessor of such property in accordance with changes in valuation of the same adopted by the County Commissioners. The Board of Trustees shall, by resolution, levy upon the real and personal property described in such annual return such sum as may be required for any purpose for which it may be authorized to levy, and it shall also specify therein the rate of taxation as fixed by it for Town purposes upon all property within the limits of the Town. The Town Clerk shall then certify a copy of the resolutions to the County Clerk, who shall proceed to extend the Town taxes upon the tax list of the current year as required by law.

(Ord. No. III, §§ 2, 3, 1910; Ord. No. 2014-04, § 1, 1-13-2015)

### ARTICLE 2. - GENERAL AND SPECIAL FUNDS

- Sec. 4-2-10. - Custody and management of funds.

Moneys in the funds created in this Chapter shall be in the custody of and managed by the Town Treasurer. The Town Treasurer shall maintain accounting records and account for all of said moneys as provided by law. Moneys in the funds of the Town shall be invested or deposited by the Town Treasurer in accordance with the provisions of law. All income from the assets of any fund shall become a part of the fund from which derived and shall be used for the purpose for which such fund was created; provided that, except as otherwise provided in this Code or by other ordinances or laws, the Board of Trustees may transfer out of any fund any amount at any time to be used for such purpose as the Board of Trustees may direct.

(Ord. No. 2014-04, § 1, 1-13-2015)

- Sec. 4-2-20. - General Fund created.

There is hereby created a fund, to be known as the General Fund, which shall consist of the following:

- (1) All cash balances of the Town not specifically belonging to any existing special fund of the Town.
- (2) All fixed assets of the Town (to be separately designated in an account known as the General Fund Fixed Assets) not specifically belonging to any existing special fund of the Town.

(Ord. No. 2014-04, § 1, 1-13-2015)

- Sec. 4-2-30. - Capital Improvement Fund created.

There is hereby created a special fund, to be known as the Capital Improvement Fund, and the funds therein shall be used only for the purposes allowed by law.

(Ord. No. 2014-04, § 1, 1-13-2015)

- Sec. 4-2-40. - Conservation Trust Fund created.

There is hereby created a special fund, to be known as the Conservation Trust Fund, and the funds therein shall be used only for the purposes allowed by law.

(Ord. No. 2014-04, § 1, 1-13-2015)

- Sec. 4-2-50. - Sales Tax Capital Improvement Fund created.

Pursuant to Section 29-2-111, C.R.S., there is hereby created a Sales Tax Capital Improvement Fund for the deposit of all revenues derived from the imposition of the additional one percent (1%) sales tax as provided in this Chapter. All monies deposited with said fund shall be used solely to provide for capital improvements to the Town.

(Ord. No. 92-02, § 7, 1992; Ord. No. 2014-04, § 1, 1-13-2015)

- Sec. 4-2-60. - Sewer Enterprise Fund created.

There is hereby created a special fund, to be known as the Sewer Enterprise Fund, and the funds therein shall be used only for the purposes allowed by law. For provisions regarding the Water and Sewer Activity Enterprise, see Chapter 13 ([https://library.municode.com/co/paonia/codes/municipal\\_code?nodeId=CH13MUUT](https://library.municode.com/co/paonia/codes/municipal_code?nodeId=CH13MUUT)), Article 4 of this Code.

(Ord. No. 2014-04, § 1, 1-13-2015)

- Sec. 4-2-70. - Water Enterprise Fund created.

There is hereby created a special fund, to be known as the Water Enterprise Fund, and the funds therein shall be used only for the purposes allowed by law. For provisions regarding the Water and Sewer Activity Enterprise, see Chapter 13 ([https://library.municode.com/co/paonia/codes/municipal\\_code?nodeId=CH13MUUT](https://library.municode.com/co/paonia/codes/municipal_code?nodeId=CH13MUUT)), Article 4 of this Code.

(Ord. No. 2014-04, § 1, 1-13-2015)

- Sec. 4-2-80. - Sidewalk replacement fund created.

There is hereby created a special fund, to be known as the Sidewalk Replacement Fund, and the funds therein shall be used only for the purposes allowed by law.

(Ord. No. 2014-09, § 2(F), 1-13-2015)

### ARTICLE 3. - SALES TAX

- Sec. 4-3-10. - Purpose.

The purpose of this Article is to impose an additional one percent (1%) sales tax on the sale of tangible personal property at retail, and the furnishing of services as provided in Section 29-2-105(1)(d), C.R.S., upon every retailer in the Town.

(Ord. No. 369, § 1, 1977; Ord. No. 2014-04, § 1, 1-13-2015; Ord. No. 2018-02  
([https://library.municode.com/co/paonia/ordinances/municipal\\_code?nodeId=911147](https://library.municode.com/co/paonia/ordinances/municipal_code?nodeId=911147)), 4-24-18)

- Sec. 4-3-20. - Definitions.

For the purposes of this Article, the definitions of words herein contained shall be as defined in Section 39-26-102, C.R.S., and said definitions are incorporated herein by this reference.

(Ord. No. 369, § 2, 1977; Ord. No. 92-02, § 2, 1992; Ord. No. 2014-04, § 1, 1-13-2015; Ord. No. 2018-02  
([https://library.municode.com/co/paonia/ordinances/municipal\\_code?nodeId=911147](https://library.municode.com/co/paonia/ordinances/municipal_code?nodeId=911147)), 4-24-18)

- Sec. 4-3-30. - Schedule of sales tax.

(a) There is hereby imposed on all sales of tangible personal property at retail and the furnishing of services as provided in Section 39-26-104, C.R.S., a sales tax of three percent (3%). The tangible personal property and services taxable pursuant to this Article shall be the same as the tangible personal property and services taxable pursuant to Section 39-26-104, C.R.S., and subject to the same exemptions as those specified in Section 39-26-701, et seq., C.R.S., except the exemption allowed by Section 39-26-709, C.R.S., for purchases of machinery or machine tools, the exemption of sales and purchases of machine tools, the exemption of sales and purchases of those items in Section 39-26-715, C.R.S., and the types of exemptions for sales of food specified in Sections 29-2-105(6) and (7), C.R.S. The imposition of the tax on individual sales shall be in accordance with schedules set forth in the rules and regulations promulgated by the Department of Revenue or by separate ordinance

of the Town. If any vendor, during any reporting period, shall collect as a tax an amount in excess of two percent (3%) of his or her total taxable sales, he or she shall remit to the Director of Revenue the full amount of the tax herein imposed and also such excess.

(b) The collection, administration and enforcement of this sales tax shall be performed by the Director of Revenue of the State in the same manner as the collection, administration and enforcement of the state sales tax. The provisions of Article 26, Title 39, C.R.S., Article 21, Title 39, C.R.S., and Article 2, Title 29, C.R.S., and all rules and regulations promulgated by the Director of Revenue shall govern the collection, administration and enforcement of the sales tax imposed by this Article.

(Ord. No. 369, § 5, 1977; Ord. No. 92-02, § 5, 1992; Ord. No. 92-03, § 2, 1992; Ord. No. 2014-04, § 1, 1-13-2015; Ord. No. 2018-02 ([https://library.municode.com/co/paonia/ordinances/municipal\\_code?nodeld=911147](https://library.municode.com/co/paonia/ordinances/municipal_code?nodeld=911147)), 4-24-18)

o Sec. 4-3-40. - Distribution of sales tax.

(a) Two percent (2%) of the three percent (3%) sales tax shall be added to the General Fund.

(b) One percent (1%) of the three percent (3%) sales tax shall be added to the Capital Improvement Fund, to be used for any capital improvements within the Town.

(Ord. No. 371, §§ 1, 2, 1977; Ord. No. 92-02, § 1, 1992; Ord. No. 2014-04, § 1, 1-13-2015; Ord. No. 2018-02 ([https://library.municode.com/co/paonia/ordinances/municipal\\_code?nodeld=911147](https://library.municode.com/co/paonia/ordinances/municipal_code?nodeld=911147)), 4-24-18)

o Sec. 4-3-50. - General provisions.

(a) For the purpose of collection, administration and enforcement of this Article by the Executive Director of Revenue, the provisions of Title 39, Article 26, C.R.S., shall be deemed applicable and incorporated into this Article.

(b) The amount subject to tax under this Article shall not include the state sales and use tax imposed by Title 39, Article 26, C.R.S.

(c) For the purpose of this Article, all retail sales shall be considered consummated at the place of business of the retailer, unless the tangible personal property sold is delivered by the retailer or his or her agent to a destination outside the Town or to a common carrier for delivery to a destination outside the limits of the Town.

(d) The gross receipts from sales shall include delivery charges when such charges are subject to the state sales and use tax imposed by Article 26, Title 39, C.R.S., regardless of the places to which delivery is made.

(e) In the event a retailer has no permanent place of business in the Town or has more than one (1) place of business, the place at which the retail sales are consummated for the purpose of this sales tax shall be determined by the provisions of Title 39, Article 26, C.R.S., and by rules and regulations promulgated by the Department of Revenue.

(Ord. No. 369, § 4, 1977; Ord. No. 92-02, § 4, 1992; Ord. No. 2014-04, § 1, 1-13-2015; Ord. No. 2018-02 ([https://library.municode.com/co/paonia/ordinances/municipal\\_code?nodeld=911147](https://library.municode.com/co/paonia/ordinances/municipal_code?nodeld=911147)), 4-24-18)

o Sec. 4-3-60. - Exemptions.

(a) All sales of personal property on which a specific ownership tax has been paid or is payable shall be exempt from the Town sales tax when such sales meet both of the following conditions:

(1) The purchaser is a nonresident of, or has his or her principal place of business outside of the Town; and

(2) Such personal property is registered or required to be registered outside the limits of the Town under state laws.

(b) In the event the maximum limitation provided for by state statute, is to be exceeded in the Town by a proposed county sale or use tax, such limitation shall be exceeded by a stated rate in the Town.

(Ord. No. 369, § 4, 1977; Ord. No. 92-02, § 4, 1992; Ord. No. 2014-04, § 1, 1-13-2015; Ord. No. 2018-02 ([https://library.municode.com/co/paonia/ordinances/municipal\\_code?nodeld=911147](https://library.municode.com/co/paonia/ordinances/municipal_code?nodeld=911147)), 4-24-18)

o Sec. 4-3-70. - Non-applicability of sales tax.

This sales tax shall not apply to the sale of construction and building materials, as the term is used in Section 29-2-109, C.R.S., if such materials are picked up by the purchaser and if the purchaser of such materials presents to the retailer a building permit or other documentation acceptable to the Town evidencing that a local use tax has been paid or is required to be paid.

(Ord. No. 92-02, § 4, 1992; Ord. No. 2014-04, § 1, 1-13-2015; Ord. No. 2018-02 ([https://library.municode.com/co/paonia/ordinances/municipal\\_code?nodeld=911147](https://library.municode.com/co/paonia/ordinances/municipal_code?nodeld=911147)), 4-24-18)

o Sec. 4-3-80. - Credit.

This sales tax shall not apply to the sale of tangible personal property at retail or the furnishing of services if the transaction was previously subjected to a sale or use tax lawfully imposed on the purchaser or user by another statutory or home rule municipality equal to or in excess of three percent (3%). A credit shall be granted against the Town's sales tax with respect to

such transaction equal in amount to the lawfully imposed local sales or use tax previously paid by the purchaser or user to the previous statutory or home rule municipality. The amount of the credit shall not exceed three percent (3%).

(Ord. No. 92-02, § 4, 1992; Ord. No. 92-03, § 1, 1992; Ord. No. 2014-04, § 1, 1-13-2015; Ord. No. 2018-02 ([https://library.municode.com/co/paonia/ordinances/municipal\\_code?nodeId=911147](https://library.municode.com/co/paonia/ordinances/municipal_code?nodeId=911147)), 4-24-18)

- o Sec. 4-3-90. - Amendments.

The Board of Trustees may amend, alter or change this Article, except as to the rate of tax herein imposed, subsequent to adoption by a majority vote of the Board of Trustees. Such amendment, alteration or change need not be submitted to the electors of the Town for their approval.

(Ord. No. 369, § 6, 1977; Ord. No. 92-02, § 6, 1992; Ord. No. 2014-04, § 1, 1-13-2015; Ord. No. 2018-02 ([https://library.municode.com/co/paonia/ordinances/municipal\\_code?nodeId=911147](https://library.municode.com/co/paonia/ordinances/municipal_code?nodeId=911147)), 4-24-18)

#### ARTICLE 4. - UNCLAIMED PERSONAL PROPERTY

- o Sec. 4-4-10. - Notice to owner.

Any personal property held by the Police Department in the course of its law enforcement duties and under circumstances supporting a reasonable belief that such property was abandoned, lost, stolen or otherwise illegally possessed, including property left in abandoned vehicles, unclaimed property obtained by a search and seizure and unclaimed property used as evidence in any criminal trial, shall be retained in custody by the Chief of Police, who shall make reasonable inquiry and effort to identify and notify the owner or person entitled to possession thereof and shall return the property after such owner or person provides reasonable and satisfactory proof of ownership or right to possession and reimburses the Police Department for all expenses of such recovery and custody.

(Ord. No. 83-119, 1983; Ord. No. 2014-04, § 1, 1-13-2015)

- o Sec. 4-4-20. - Sale of unclaimed property.

If the identity or location of the owner or person entitled to possession of the property has not been ascertained within six (6) months after the Police Department obtains possession of the property described in Section 4-4-10 ([https://library.municode.com/co/paonia/codes/municipal\\_code?nodeId=CH4REFL\\_ART4UNPEPR\\_S4-4-10NOOW](https://library.municode.com/co/paonia/codes/municipal_code?nodeId=CH4REFL_ART4UNPEPR_S4-4-10NOOW)) above, the Chief of Police shall effectuate the sale of such property for cash to the highest bidder at public auction, prior notice of which, including time, place and brief description of such property, shall be published at least once in a newspaper designated as a newspaper of general circulation in the Town.

(Ord. No. 83-119, 1983; Ord. No. 2014-04, § 1, 1-13-2015)

- o Sec. 4-4-30. - Distribution of proceeds.

Proceeds from the sale of property at public auction shall be deposited in the General Fund of the Town.

(Ord. No. 83-119, 1983; Ord. No. 2014-04, § 1, 1-13-2015)

- o Sec. 4-4-40. - Disposition of illegal property.

Pursuant to Section 4-4-10 ([https://library.municode.com/co/paonia/codes/municipal\\_code?nodeId=CH4REFL\\_ART4UNPEPR\\_S4-4-10NOOW](https://library.municode.com/co/paonia/codes/municipal_code?nodeId=CH4REFL_ART4UNPEPR_S4-4-10NOOW)) above, any items of personal property, the possession of which is declared illegal under any federal or State statute or this Code, or which is property consisting of burglar tools of any description, explosives, armored or bulletproof clothing, dangerous weapons, gambling apparatus, beer, wine, spirituous liquors, fermented malt beverages, soiled, bloody or unsanitary clothing, solids or liquids of unknown or uncertain composition, drugs, hallucinogenic substances, hypodermic syringes, needles or any other property which reasonably might result in injury to the health or safety of the public, or which might be subject to unlawful use, and when said items are no longer needed as evidence, shall be destroyed in an appropriate and efficient manner. A record of the items so destroyed and a record of the time, place and manner of destruction shall be kept by the Chief of Police. An exception to this Section shall be the destruction of narcotic drugs, the disposal of which is provided for in Section 12-22-316, C.R.S.

(Ord. No. 83-119, 1983; Ord. No. 2014-04, § 1, 1-13-2015)

- o Sec. 4-4-50. - Property held for prosecution purposes.

In the event that the Town Attorney, District Attorney or other person charged with the duty of prosecuting violations of the Town, state or federal laws requests that any of the lost, abandoned or recovered stolen property be held by the Chief of Police because it is required in a criminal prosecution, the Chief of Police shall retain custody and shall not sell the same until written notice is received that the property is no longer needed for prosecution purposes.

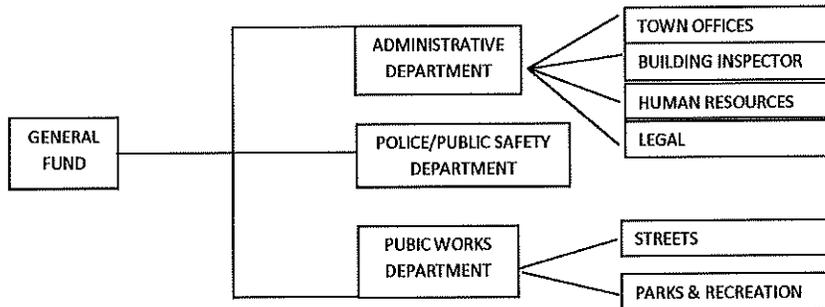
(Ord. No. 83-119, 1983; Ord. No. 2014-04, § 1, 1-13-2015)

## Budget Guide

The Annual Budget is an operational and financial plan designed to account for the provision of a number of services to the community and provide accountability for the appropriation of taxpayer funds. The focus of the budget is on programs and services provided by the Town.

The Annual Budget is broken down by fund and within each fund by functional area (department) and/or program. Departments include broad categories such as Administrative. Programs describe a specific area of the Department such as Building Inspector.

Each FUND contains a summary of all fund expenditures, each DEPARTMENT contains a summary of the program expenditures and each PROGRAM contains a summary of the program expenses, a narrative on the purpose of the program, goal and objectives, and line item budget information.



## FUND TYPES

### Governmental Funds

**General Fund:** The General Fund is the Town's major operating fund. All revenues, by law or administrative control, that are not in otherwise designated funds are deposited in the General Fund. The General Fund is used to provide for Administration, Community Development, General Government, Public Safety, and Parks and Recreation services. The primary source of revenue for the General Fund is taxes.

**Space to Create Fund:** The Space to Create Fund is used to account for monies received by the Town from Grants specifically designated for the Space to Create Campaign.

**Conservation Trust Fund:** The Conservation Trust Fund is used to account for monies received by the Town from Lottery proceeds. These funds are restricted for use in the acquisition, development and maintenance of new park and conservation sites or for capital improvements and maintenance of any existing public site for recreational purposes.

**Capital Improvement Fund:** The Capital Improvement Fund is funded by 1% of the 2% town sales tax and used to account for capital projects or capital purchases.

**Sidewalk Fund:** The Sidewalk Fund is funded by a \$3.00 fee assessed monthly on in-town residents only, via utility billing, and will be used to repair and replace existing sidewalks.

### Enterprise Funds

Enterprise funds are defined as being government owned businesses authorized to issue its own revenue bonds and receiving under ten percent of its annual revenue in grants from all Colorado state and local governments. These are self-sustaining funds. Revenues are generated from fees and expenses disbursed from the same fund. Funds are not intermingled with other enterprise funds.

**Water Fund:** The Town operates two water treatment facilities. The upper system, known as the 2-Million Gallon (2MG) water treatment plant, services mostly the out-of-town water companies and the northeast end of town. The lower system, known as the 1-Million Gallon (1MG) water treatment plant, services mostly Town proper. The primary sources of revenue are charges for service for operational expenses. This fund is used to account for the revenues and expenses associated with the water treatment and delivery system. Repayment of loans for the upper and lower (2MG/1MG) water treatment facilities are included in this fund.

**Sewer Fund:** The Town operates a wastewater treatment and collection system. This fund is used to account for the revenues and expenses associated with the wastewater system. The sewer system is funded by revenues received from charges for service. Repayment of loans for the Wastewater Treatment facility is included in this fund.

**Trash Fund:** The Trash fund is technically part of the Sewer Enterprise fund, however to keep appropriations and expenses from intermingling, the Town budgets these funds separately. The Trash Fund is used to account for revenues and expenses associated with the collection of trash. Charges for the service are the only revenue source.

## **BASIS OF BUDGET AND ACCOUNTING**

Formal budget accounting is used as a management control tool by the Town. An annual operating budget is adopted each year through passage of an annual budget resolution. The basis of accounting used to prepare the governmental and proprietary fund type budget is the same method as used for financial statement purposes (GAAP) except that non-cash transactions such as depreciation and amortization, are excluded from the budget when fund reserves are adequate to cover such expenditures. Expenditure appropriations are adopted by the Board of Trustees and may not be exceeded on a total fund basis, unless a supplementary appropriation resolution is approved by the Board of Trustees. The Board of Trustees must also approve transfers of appropriated funds from one department to another department by resolution. The Finance Committee is authorized to transfer budgeted amounts from one program to another within a department.

The modified accrual basis of accounting is used by all governmental fund types. Principal and interest on general long-term debt are recorded as fund liabilities when due. Revenues susceptible to accrual are property taxes, sales taxes, franchise taxes, licenses, interest revenue and charges for services. Fines and permit revenues are not susceptible to accrual because generally they are not measurable until received in cash. The accrual basis of accounting is utilized by enterprise fund types. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. Principal and interest on enterprise long-term debt are recorded as fund liabilities when due.

## FINANCIAL POLICIES

The Town is accountable to its citizens for the use of public funds. Resources need to be used wisely to ensure adequate funding for current and long term needs of the community. Financial policies are developed in order to provide the resources necessary to accomplish the Town's goals while maintaining fiscal stability. These policies should be reviewed and updated annually to ensure their applicability toward achievement of the Town's goals.

### Balanced Operating Budget

The Town is required to adopt a balanced budget where operating revenues are equal to, or exceed, operating expenditures. Any increase in expenses, decrease in revenues, or combination of the two that would result in a budget imbalance will require budget revision, rather than spending un-appropriated surpluses or designated reserves to support ongoing operations. Any year end operating surpluses will revert to un-appropriated balances for use in maintaining reserve levels set by policy and the balance will be available for capital projects and/or "one-time only" expenditures.

### Reserve Policies

Operating Reserves - An operating reserve will be maintained in the General Fund and Enterprise Funds in an amount equal to 25% to 50% of the current year's expenditures, excluding transfers. This reserve may be used to provide a temporary source of funds to offset unanticipated reductions in revenues or short term increase in expenditures. Revenue shortfalls or ongoing increases in operational expenses need to be addressed quickly in order to avoid negative impacts on the Town's fiscal stability. Operating reserves also provide a source of funds to provide for adequate cash flow needs of the Town. Operating reserves should be replaced as soon as possible after use.

Other Reserves - Reserves in other funds will be established in amounts required by law, bond and loan documents, or as deemed appropriate by the Board of Trustees.

Emergency Reserves - An emergency reserve in the amount of 3% of the Fiscal Year Spending Limit, excluding debt service, as required by TABOR (Article X, Section 20 of the Colorado Constitution) will be maintained. Emergency reserves are limited in use and cannot be used to offset a downturn in economic conditions, revenue shortfalls, and increases in salaries and benefits.

### Capital Policies

A one-year Capital Improvement Plan is prepared and updated on an annual basis. Revenue sources for each project will be identified in the Plan as well as ongoing operating requirements for each capital investment. The town will be moving toward creating and maintaining a five-year Capital Improvement Plan in the coming year.

### Debt Policies

Although a portion of the Town's capital investments are funded from grants, general tax revenues, and user fees, the Town may borrow funds to finance capital improvements. The issuance of bonds or other securities generates financial resources to fund capital projects and also obligates future revenue for repayment of the bonds. Debt service is the annual payment of principal and interest on these borrowed funds.

Pursuant to the Colorado Revised Statute, the Town of Paonia may borrow money and issue securities for short-term notes, general obligation bonds, revenue bonds, industrial development revenue bonds, bonds for special or local improvement districts and any other like securities. There is no limitation on the amount of bonds or other securities the Town may issue except as may be stated in the documents related to issuance of debt and subject to voter approval in the case of general obligation debt.

The issuance of debt may limit the Town's flexibility to respond to changing service priorities and revenue flows and therefore should be managed prudently in order to maintain a sound fiscal position and protect credit quality.

The amount of debt that the Town has at any given time will be a function of its ability to service that debt through the operating budget or a dedicated revenue source without diminishing the resources necessary for other non-capital priorities and the desire to maintain a high-quality credit rating while sustaining overall financial health. Yet, at the same time, the Town recognizes that in order to meet its mission and strategic objectives, investment in the form of capital is often necessary and such investment may necessitate the incurrence of debt.

## Revenue Policies

Property Taxes - Statutory and Constitutional Limitations - Due to imposition of limitations on the mill levy and tax revenues through statutory and constitutional requirements, the mill levy has been reduced by a temporary tax credit over the last 10 years. In 2013 the town approved a ballot issue removing the Town from the statutory property tax revenue limitations of CRS 29-1-301, et seq. (the "5.5%" limit), allowing the town to earn the entire mill levy of 8.322%. Approval by the voters is required for an increase in the mill levy. Property tax revenues increase as a result of growth in the Town from new construction and annexations.

One-time Revenues - On-going revenues should equal or exceed on-going expenditures. To the extent feasible, one time revenues will be applied toward one time expenditures and not used to finance ongoing programs.

Charges for Services - Charges for services shall be reviewed on an annual basis and may be adjusted periodically in order to offset the cost of providing those services.

Diversification of Revenues - The Town shall continue to diversify its revenue sources in order to encourage financial stability and avoid becoming overly reliant on a specific segment of the Town's revenue base.

## Expenditure Policies

Personnel Costs - Salaries - Town of Paonia employee compensation will be comparable to other governmental entities with similar characteristics to Paonia including population, services provided, and economic conditions. In addition, positions with similar duties and responsibilities in the private sector in the relevant recruiting area will be taken into account. Salary and pay range adjustments are based on a ratio of increases in the market and individual employee performance.

Performance Measurements - The Board of Trustees and staff will identify areas where the measurement of performance will provide them and the public with useful information about the effectiveness and efficiency of the Town's use of resources. The purpose of performance measures is to provide data to improve quality of services and/or provide services in a more cost effective manner.

## Contingency Policies

Unanticipated Expenses, Revenue Shortfalls - Maintain a contingency fund equal to 50% of current year's General Fund expenditures, excluding transfers, for contingency to be used to offset unanticipated expenses or shortfalls in revenue.

Use of Contingency Funds - Use of contingency funds for unanticipated expenses are to be approved by the Board of Trustees.

## Goals and Objectives

The establishment of goals and objectives is the most critical component of preparing and adopting a budget. These goals and objectives help guide the development of the budget and allocation of resources. Goals and objectives take into account input from the public, elected officials and staff. A summary of the goals and critical issues identified as part of this process are included in the budget transmittal letter.

**TOWN OF PAONIA, COLORADO**

**RESOLUTION 2020-23**  
Resolution to Set Mill Levies

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2020 TO HELP DEFRAY THE COST OF GOVERNMENT FOR THE TOWN OF PAONIA, COLORADO FOR THE 2021 BUDGET YEAR.

**WHEREAS** the amount of money necessary to balance the budget for general operating purposes from property tax revenue is \$134,107; and

**WHEREAS** the 2020 valuation for assessment for the Town of Paonia, Colorado as certified by the County Assessor(s) is \$16,114,704; and

**NOW, THEREFORE**, be it resolved by the Board of Trustees of the Town of Paonia, Colorado;

That for the purpose of meeting all general operating expenses of the Town of Paonia, Colorado during the 2021 budget year, there is hereby levied a tax of 8.322 mills upon each dollar of the total valuation for assessment of all taxable property within the Town for the year 2020; and

That the Town Clerk and/or the Finance Director is hereby authorized and directed to immediately certify to the Board of County Commissioners of Delta County, Colorado, the mill levies for the Town of Paonia, Colorado as herein above determined and set.

Adopted this 15<sup>th</sup> day of December 2020.

Attest:

\_\_\_\_\_  
J. Corinne Ferguson, Town Clerk

\_\_\_\_\_  
Mary Bachran, Mayor

## RESOLUTION 2020-23

### RESOLUTION 2020-23 Resolution to Set Mill Levies

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2020 TO HELP DEFRAY THE COST OF GOVERNMENT FOR THE TOWN OF PAONIA, COLORADO FOR THE 2021 BUDGET YEAR.

**WHEREAS** the amount of money necessary to balance the budget for general operating purposes from property tax revenue is \$134,107; and

**WHEREAS** the 2020 valuation for assessment for the Town of Paonia, Colorado as certified by the County Assessor(s) is \$16,114,704; and

**NOW, THEREFORE**, be it resolved by the Board of Trustees of the Town of Paonia, Colorado;

That for the purpose of meeting all general operating expenses of the Town of Paonia, Colorado during the 2021 budget year, there is hereby levied a tax of 8.322 mills upon each dollar of the total valuation for assessment of all taxable property within the Town for the year 2020; and

That the Town Clerk and/or the Finance Director is hereby authorized and directed to immediately certify to the Board of County Commissioners of Delta County, Colorado, the mill levies for the Town of Paonia, Colorado as herein above determined and set.

Adopted this 15<sup>th</sup> day of December 2020.

Attest:

\_\_\_\_\_  
J. Corinne Ferguson, Town Clerk

\_\_\_\_\_  
Mary A. Bachran, Mayor

**TOWN OF PAONIA, COLORADO**

**RESOLUTION 2020-24**  
Resolution to Adopt Budget

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET FOR THE TOWN OF PAONIA, COLORADO, FOR THE CALENDAR YEAR BEGINNING THE FIRST DAY OF JANUARY 2021 AND ENDING THE LAST DAY OF DECEMBER 2021.

**WHEREAS** the Board of Trustees for the Town of Paonia, Colorado, appointed J. Corinne Ferguson, Town Administrator/Clerk and Cindy Jones, Finance Director to prepare and submit a proposed budget to said governing body at the time; and

**WHEREAS**, J. Corinne Ferguson, Town Administrator/Clerk and Cindy Jones, Finance Director, have submitted a proposed budget to this governing body on November 10, 2020 for its consideration; and

**WHEREAS**, upon due and proper notice, published and posted in accordance with the law, said proposed budget was open for inspection by the Public at a designated place, a public hearing was held on November 24 2020, interested taxpayers were given the opportunity to file or register objection to said proposed budget; and

**WHEREAS**, the Board of Trustees have made provision therein for the balance on hand and probable revenues equal to or greater than the total proposed expenditures as set forth in said budget, and;

**WHEREAS**, it is not only required by law, but also necessary to appropriate the revenues provided in the budget to and for the purposes described below, so as not to impair the operations of the Town, and;

**NOW, THEREFORE**, be it resolved by the Board of Trustees of the Town of Paonia, Colorado;

Section 1. That estimated expenditures for each fund are as follows:

• General Fund	\$1,509,764
• Pass Through Grant Fund	\$ 460,000
• Space-to-Create Fund	\$ 13,164
• Conservation Trust	\$ 13,833
• Capital Improvement Fund	\$ 486,527
• Enterprise Fund	<u>\$2,078,546</u>
For a total of	\$4,561,834

**RESOLUTION 2020-24**



Section 2. That estimated revenues and prior year surplus for each fund are as follows:

• General Fund	\$1,455,759
• Prior Year Surplus	<u>\$ 507,079</u>
• Total	\$1,962,838
• Pass Through Grant Fund	\$ 460,000
• Prior Year Surplus	<u>\$ 0</u>
• Total	\$ 460,000
• Space-to-Create Fund	\$ 0
• Prior Year Surplus	<u>\$ 13,164</u>
• Total	\$ 13,164
• Conservation Trust	\$ 7,495
• Prior Year Surplus	<u>\$ 6,338</u>
• Total	\$ 13,833
• Capital Improvement Fund	\$ 217,940
• Prior Year Surplus	<u>\$ 328,779</u>
• Total	\$ 546,719
• Enterprise Fund	\$2,078,546
• Prior Year Surplus	<u>\$ 653,371</u>
• Total	\$2,731,917

For a total of \$5,728,471

Section 3. That the budget as submitted and herein above summarized by fund, the same is hereby approved and adopted as the Budget of the Town of Paonia, Colorado, for the year 2021.

Section 4. For the purpose of meeting all expenditures of the General Fund during the 2021 budget year, there is hereby levied a tax of 8.322 mills upon each dollar of the total valuation for assessment of all taxable property within the Town for the year 2021; and

Section 5. The Town Administrator and the Finance Officer of the Town of Paonia are hereby authorized and directed to immediately certify to the Board of County Commissioners of Delta County, Colorado, the gross mill levy and the net mill levy for the Town of Paonia hereinabove determined and set.

Section 6. For the purpose of paying the necessary expenses and liabilities of the Town of Paonia for the fiscal year beginning January 1, 2021, and for the purpose of appropriating monies to pay the sums set forth in the Budget of the Town, there is hereby appropriated from the balance on hand and the probable revenue of each fund to each fund for the ensuing year, the sum hereafter set for the following purposes:

**GENERAL FUND:** For the purpose of paying for General Government, Public Safety, Streets and Highways, Health and Welfare, Culture and Recreation, Inter-fund Transfers, maintaining and improving the sidewalks, maintaining and improving the streets, and other legal purposes, the sum of \$1,509,764;

**PASS-THROUGH-GRANT FUND:** For the purpose of Pass-through grants which are those grants that are received by a recipient government to transfer to or spend on behalf of a secondary recipient, the sum of \$460,000;

**SPACE-TO-CREATE FUND:** For the purpose of collaborative effort to provide affordable workforce housing and working spaces for creative sector and other acceptable uses as determined by the State of Colorado, the sum of \$13,164;

**CONSERVATION TRUST FUND:** For the purpose of improving open space and other acceptable uses as determined by the State of Colorado, the sum of \$13,833;

**SALES TAX CAPITAL IMPROVEMENT FUND:** For the purpose of acquiring, constructing, improving, extending, and maintaining capital facilities of the Town funded by a 1% sales tax, the sum of \$486,527;

**ENTERPRISE FUND:** For the purpose of maintaining, operating, improving and extending the water and sewer systems, and collection of garbage of the Town the sum of \$2,078,546;

Section 7. That the Budget as hereby approved and adopted, shall be signed by the Board of Trustees and made part of the public records of the Town.

Adopted this 15<sup>th</sup> day of December 2020

Attest:

\_\_\_\_\_  
J. Corinne Ferguson, Town Clerk

\_\_\_\_\_  
Mary Bachran, Mayor

---

# **BUDGET OVERVIEW**

---



## Executive Overview

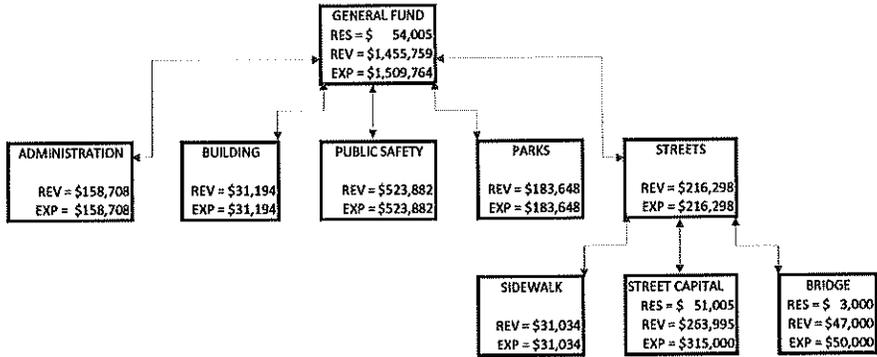
This Budget provides the framework for providing services and programs to the citizens of Paonia for the year 2021, based on the delivery of core services and priorities identified by the Board of Trustees.

## OVERALL SUMMARY

The total 2021 Budget including the General Fund, the Capital Improvement Fund, six special revenue funds and three Enterprise Funds is \$4,249,214. The budget is based on projected revenues of \$4,021,652. The beginning fund balance for 2021 is projected at \$2,043,738, which brings the total available funds to 6,105,390. This will provide a projected ending fund balance of \$1,816,176.

General Fund	1,139,675
Capital Improvement Program (CIP) Fund	217,940
Special Revenue Funds	813,529
Enterprise Funds	2,078,070
Total	4,249,214

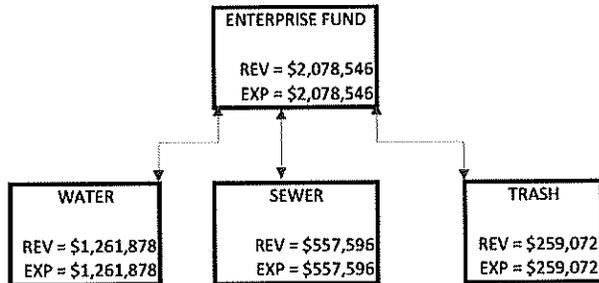
## GENERAL FUND MATRIX



## SPECIALTY FUND MATRIX



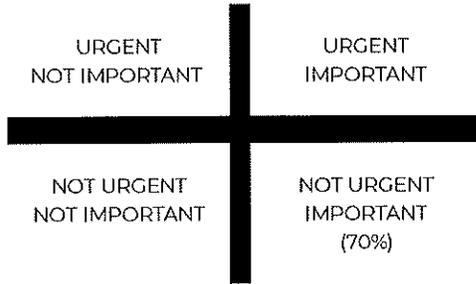
## ENTERPRISE FUND MATRIX



# Strategic Plan

Below are taken from the DRAFT Master Plan Update for the Town of Paonia. The Master Plan update started in 2020.

In addition, The mayor, Board of Trustees and staff work together periodically to develop and update a strategic plan that includes a vision, goals and priorities. The Board of Trustees attended a retreat in October 2020 and developed an updated Goal Setting strategies.



## COMMUNITY VISION

In the past ten years, there certainly have been notable changes to the Town.

- Domestic and global changes in anchor industries such as coal mining and agriculture have restructured employment opportunities and energy resources.
- Technology upgrades such as broadband internet have opened the door to remote jobs and learning.
- The influx of creative industries and the naming of Paonia as a Certified Colorado Creative District brought not only creative practitioners, also tourists and visitors for events and festivals.
- The recognition of the North Fork Valley for organic produce and the West Elks AVA for fine Colorado wines has opened new markets and new culinary interests in the area.
- Aging infrastructure has taken its toll on Paonia's water system and roads.
- The shifting to an aging demographic due to long-time residents who love their hometown and new retirees looking for a satisfying community to live out their years.

Yet some things do not change. The reasons we come and the reasons we stay in Paonia are deeply rooted in the vision and values we hold in common.

## VISION

Paonia is the center of creative opportunity in the North Fork Valley of Western Colorado where individuals, families and businesses thrive.

## MISSION

Together, we shall preserve and enhance the unique qualities of this small rural community through thoughtful and deliberate actions, balancing between growth and environmental protection. We will provide adequate services to accommodate a diverse population, protecting and encouraging clean and environmentally sensitive industries and businesses in an effort to diversify the local economy and, encourage economic sustainability in an affordable environment. <sup>2</sup>

<sup>2</sup> Peterson, Barbara. Ensuring Paonia's Comprehensive Plan Utilizing diversity to move towards a self-sustaining community. 2012.

## VALUES

The Town of Paonia, in partnership and communication with residents, businesses, and schools is dedicated to the betterment of our community and recognize these overarching values:

1. Sense of community. Providing excellent services and a safe, healthy, welcoming atmosphere contribute to a sense of community and preserve a place where people choose to live.

We value a small town feel and sense of community within and among the diverse groups of people who live in the North Fork Valley. A strong work ethic helped build our town and the historic western buildings built by settler families. The historic service organizations, churches and clubs are important in the tradition of community service (like Rotary, "Friends of" organizations and the American Legion). Our long-running festivals, Cherry Days, and Mountain Harvest Festival celebrate local traditions that help create our small town feel and sense of community.

We also respect and recognize the valley was home to the Ute people with their own enduring cultural traditions before the establishment of North Fork Valley settlements. We value the families who have been here five and six generations, as well as newcomers. We recognize the importance of preserving the traditions and heritage of the valley while new cultural traditions are being integrated into the local fabric of the community.

Goals and policies for this community value seek to retain and enhance key aspects of Paonia's small town character and identity as the community grows in the future through a continued commitment to:

- Quality town services
- Livable friendly neighborhoods
- Creativity and innovation
- Agriculture and ranching
- Community events and activities
- A vibrant downtown
- Parks and recreation
- Historic preservation

Providing excellent services and a safe, healthy, welcoming atmosphere contribute to a sense of community and preserve a place where people choose to live.

2. Vibrant and steady economy. Promoting economic vitality while preserving our small town character. Strategically positioning Paonia for the future. Promoting a steady local economy by supporting agriculture, energy, creative industries, health & wellness, recreation & tourism and our local supporting businesses.

We value the traditions and heritage of the local economy, including the historical economic sectors of agriculture, ranching/herding, mining, local banks, small and downtown businesses, the railroad, hunting, and our systems of bartering and trade. Many people recognize the importance of new and emerging economic sectors, including tourism and recreation, arts and value-added agricultural products, wine making, organic agriculture, health and wellness, new energy resources, service jobs and businesses that utilize the Internet to do business outside the valley. We recognize that the health of our local economy is strongly tied to regional, national and international markets.

Larger shifts in the national economy towards telecommuting mean that workers no longer need to physically commute to an office. With faster internet speed, residents will increasingly be able to pursue job opportunities and careers in industries not currently located in Paonia. Alternatively, home-based entrepreneurs will be able to access customers or clients located around the globe. Goals and policies for this community value seek to promote a more balanced and sustainable economy through support for:

- A diversified economy
- Farming and mining heritage
- Local businesses/manufacturing/services
- Outdoor recreation industry
- Creative industries and innovation
- Tourism
- Home-based entrepreneurs
- A mobile workforce

3. Individualism, diversity and inclusivity. Honoring the diversity of our population and their independent spirit and freedom of expression.

Paonia has been described by its "quirkiness." Coal miners, "hippies," scientists, artists, retirees, entrepreneurs, teachers and healers make up the population. It is a small town with many churches and nonprofits. Paonia loves a rockin' festival, a family picnic and a quiet float on the river - sometimes all on the same day.

Paonia is perceived as a friendly, welcoming community. Neighbors take care of neighbors and nonprofits and churches take care of cultural and social amenities. People will work together on a project that they believe in. Cherry Days and Mountain Harvest Fest are two examples of how the community comes together to put on community events.

Paonia also has an "edge" to it. With freedom of expression of individuals and with the diversity of thoughts and ideas, citizens are not hesitant to express themselves. On one hand, this leads to participation and generating inclusive points of view. The community engagement over the years such as Community Heart & Soul and Chamber of Commerce "visioning" exercises, Creative District Wayfinding and affordable housing surveys all gathered a broad range of input from the community. On the other hand, such expression, if uncontrolled, may lead to disruption and divisiveness. .

Trends like increasing housing costs and a lack of affordable childcare make it difficult for many people to live in Paonia. Looking to the future, residents would like to see Paonia remain a diverse and inclusive community, not one that is homogeneous and unwelcoming of "others." Residents want to avoid the kinds of changes that have occurred in other small mountain towns, such as an influx of second homeowners.

Goals and policies for this community value address our commitment to those things that contribute to our community and help make Paonia, Paonia. Goals and Policies for these values may include:

- Diverse housing options
- Updated planning and zoning
- Inclusive governance and community engagement
- Accessible outreach and communications
- Civil discourse
- Accessible community services
- Support for community nonprofits
- Aging in place and in community
- Public safety

4. A healthy natural environment. Respecting and preserving our beautiful landscape, our water resources and a healthy natural environment is valued by most who live and visit Paonia. From the North Fork of the Gunnison River to the Grand Mesa National Forest and the West Elk Wilderness, Paonia's beautiful natural surroundings, and the recreational opportunities they provide, are one of the main reasons residents choose to live in this community. Protecting the scenic values, the agricultural practices and the riparian character of natural areas in and around Paonia through responsible environmental practices is something the community values strongly. Paonia must grow in a way that is protects the natural environment and these valuable resources. Paonia residents must also be aware of the changes to our local environment that could arise as a result of climate change. Goals and policies for this community value should address:

- Source-water protection for domestic and irrigation uses
- Air quality protection
- Dark skies protection
- Preservation of natural habitats and ecosystems
- Conservation of open space, farm and ranch lands
- Sustainable development practices
- Access to and protection of the river corridor
- Community tree and forest management
- Climate adaptation

5. Honoring our history and heritage. Paonia is seen by residents and visitors as an "authentic" community. Whether it is a fifth generation ranching family, a third generation coal miner or a millennial newcomer, the Western story of the founding and the settlement of Paonia is important to the character of the Town. This feeling is derived from a blend of Paonia's historic past as a Western coal town, its ranching and agricultural community, its proximity to the mountains and outdoor recreation, and its welcoming of creative and innovative entrepreneurs.

Goals and policies for this community value seek to retain and enhance key aspects of Paonia's small town character and identity as the community grows in the future through a continued commitment to:

- The legacy of mining, agriculture and ranching
- Traditional community events and activities
- Outdoor recreation including hunting and fishing
- Historic preservation

## GOALS & OBJECTIVES

In October 2020, The Trustees and Staff met to identify four Goal areas with subsequent Objectives to achieving each Goal. The purpose of the meeting was to position the town council to work effectively toward the betterment of the Town. This includes financial solvency, public health and safety concerns, and the general quality of civic life for the people who live here.

### Goal Setting Topics:

#### Administration

- Master Plan
- Building
- Trails - Grants
- Human Resource
- Payroll
- Delegation to Planning Commission
- Monthly meetings/Work sessions

#### Development

- Diversify and expand revenue streams
- Food Trucks
- Air B&B
- Marijuana
- Grant Revenue
- Reserves
- Annexation
- Accessory Dwelling Units
- Small Business Promotion
- One Delta County
- Back the Badge

#### Operations

- Infrastructure
- Master Plan
- Grants
- Historical Designation
- Town Designation
- Neighborhood Beautification
- Maintenance needs (Schedule for Maintenance)

#### Service/Amenities

- Improve Core Services
- Events
- Police
- Communication
- PR
- Water
- Sewer
- Trash
- Roads
- Parks
- Planning

## Sales Tax and General Fund Revenue



## RETREAT 1-GOAL SETTING

GOAL 1: Administration (Legal, HR, Partnerships, Governance): Review & update the Town's Master Plan.

Objective 1  
Objective 2  
Objective 3

Goal 2: Development (Revenues in or out): Diversify and expand revenue streams to support improved services and amenities.

Objective 1  
Objective 2  
Objective 3

Goal 3: Operations (Infrastructure /logistics): Evaluate and address infrastructure and maintenance needs for reliably providing safe clean water, safe roads, trash and sewer for town residents.

Objective 1  
Objective 2  
Objective 3

Goal 4: Services (Products or services provided): Invest in improving the quality of town core services services and amenities and insure adequate human resources to accomplish this.

Objective 1  
Objective 2  
Objective 3

All the Goals and Objectives shall be aligned with the stated Vision, Mission and Values. This is a test of prioritizing Actions and Policies and ensuring that they are on track with what matters most to the community.

## PAY-FOR-PERFORMANCE COMPENSATION PLAN

The Town's compensation plan for full-time/part-time benefited employees is designed as a financially sustainable plan that will help recruit and retain top talent. Additionally, the compensation plan is market-based and fully aligned with the Town's performance management plan (PMP), and are reflective of an overall pay-for-performance system of total rewards. It is important for the Town to recognize employees who help achieve the Town's strategic results. The Town's compensation philosophy is as follows:

The Town of Paonia recognizes that, as a service organization, employees are critical to the success of its mission and goals. In a highly competitive and ever-changing environment, we strive to attract and retain individuals who respond quickly, think creatively, and achieve meaningful results.

The Town strives to attract and retain a highly skilled workforce that is efficient, productive, and innovative. Rewards are based on behaviors, contributions, and performance that demonstrate a commitment to public service and to the Town's core values. Employees are rewarded for taking personal responsibility to develop their skills, provide excellent customer service and develop positive relationships within the community. Employees are expected to continually strive to learn as well as apply problem-solving and customer service skills to further the Town's mission.

The total compensation package consists of base pay, comprehensive benefits, recognition and wellness programs as well as development opportunities based on financial conditions and strategic objectives, as compared to other governmental and private employers in the community.

Market Survey Update — the Town has conducted a market analysis update the last two years to see how the Town's pay practices compare to other municipalities of comparable size FTE and budget size markets. The initial changes were effective in 2020 to ensure the Town is competitive. Changes to 2021 compensation include increases to certain sworn positions based on recent market analysis and updates to the part-time employee pay plan to reflect the State-mandated increase in minimum wage.

Following the performance evaluation due dates scheduled in 2021, employees may receive an increase based on how they met the core values and competencies of the PMP system. Performance increases are not guaranteed. The merit budget is determined and approved by the Board of Trustees on an annual basis according to what other comparable organizations are providing and what the Town can afford for that fiscal year. Unforeseen factors that could impact the local, state or national economy cannot always be predicted.

### Personnel Total Wages and Allocations

PR RPT DETAIL	ANNUAL	ADMIN 10-41-03	BUILDING 12-43-03	LAW 1-42-02	STREETS 1-45-02	PARKS 1-46-02	WATER 2-50-03	SEWER 3-51-03	GARBAGE 3-52-03
<b>WAGES</b>	<b>760,388.00</b>	<b>22,804.00</b>	<b>1,700.40</b>	<b>234,424.00</b>	<b>70,662.80</b>	<b>46,337.20</b>	<b>136,108.80</b>	<b>134,143.20</b>	<b>114,207.60</b>
<b>INCREASES</b>	<b>25,016.00</b>	<b>785.20</b>	<b>78.00</b>	<b>7,627.20</b>	<b>1,440.40</b>	<b>1,081.60</b>	<b>4,316.00</b>	<b>4,248.40</b>	<b>5,439.20</b>
<b>OT</b>	<b>11,025.13</b>	<b>121.52</b>	<b>8.28</b>	<b>4,466.31</b>	<b>1,500.26</b>	<b>998.71</b>	<b>1,347.47</b>	<b>1,196.48</b>	<b>1,386.10</b>
<b>DT</b>	<b>2,834.00</b>	-	-	<b>1,920.00</b>	<b>288.20</b>	<b>188.62</b>	<b>96.64</b>	<b>89.42</b>	<b>251.12</b>
<b>WAGE COSTS</b>	<b>799,263.13</b>	<b>23,710.72</b>	<b>1,786.68</b>	<b>248,437.51</b>	<b>73,891.66</b>	<b>48,606.13</b>	<b>141,868.91</b>	<b>139,677.50</b>	<b>121,284.02</b>
<b>ER-FPPA</b>	<b>18,617.04</b>	-	-	<b>18,617.04</b>	-	-	-	-	-
<b>ER-D&amp;D</b>	<b>5,913.65</b>	-	-	<b>5,913.65</b>	-	-	-	-	-
<b>ER-SOC</b>	<b>35,590.38</b>	<b>1,470.06</b>	<b>110.77</b>	<b>1,439.19</b>	<b>4,581.28</b>	<b>3,013.58</b>	<b>8,795.87</b>	<b>8,660.00</b>	<b>7,519.61</b>
<b>ER-MED</b>	<b>11,589.32</b>	<b>343.81</b>	<b>25.91</b>	<b>3,602.34</b>	<b>1,071.43</b>	<b>704.79</b>	<b>2,057.10</b>	<b>2,025.32</b>	<b>1,758.62</b>
<b>UNEMP</b>	<b>2,365.39</b>	<b>45.93</b>	<b>5.36</b>	<b>745.31</b>	<b>221.67</b>	<b>145.82</b>	<b>422.01</b>	<b>415.43</b>	<b>363.85</b>
<b>TAX COSTS</b>	<b>74,075.77</b>	<b>1,859.80</b>	<b>142.04</b>	<b>30,317.54</b>	<b>5,874.39</b>	<b>3,864.19</b>	<b>11,274.98</b>	<b>11,100.76</b>	<b>9,642.08</b>
<b>PTO</b>	<b>14,893.46</b>	<b>273.27</b>	<b>54.65</b>	<b>3,757.65</b>	<b>626.65</b>	<b>340.65</b>	<b>4,200.91</b>	<b>4,200.91</b>	<b>1,438.75</b>
<b>MISC-CELL.PHONE</b>	<b>7,800.00</b>	<b>174.00</b>	<b>23.40</b>	<b>2,546.40</b>	<b>553.20</b>	<b>345.00</b>	<b>1,666.20</b>	<b>1,621.80</b>	<b>870.00</b>
<b>CLOTHING</b>	<b>2,100.00</b>	-	-	-	<b>510.00</b>	<b>333.00</b>	<b>303.00</b>	<b>303.00</b>	<b>651.00</b>
<b>RMHMO</b>	<b>89,713.04</b>	<b>2,649.20</b>	<b>240.04</b>	<b>13,447.12</b>	<b>9,989.29</b>	<b>6,114.22</b>	<b>20,851.79</b>	<b>20,786.21</b>	<b>15,635.17</b>
<b>+RMHMO</b>	<b>50,098.60</b>	<b>1,191.88</b>	<b>10.68</b>	<b>9,384.84</b>	<b>7,673.37</b>	<b>4,628.04</b>	<b>9,374.30</b>	<b>9,322.69</b>	<b>8,512.83</b>
<b>HARTFORD-DIS</b>	<b>1,683.00</b>	<b>33.66</b>	<b>2.97</b>	<b>538.56</b>	<b>174.24</b>	<b>115.83</b>	<b>273.24</b>	<b>268.29</b>	<b>276.21</b>
<b>HARTFORD-LIFE</b>	<b>432.48</b>	<b>8.65</b>	<b>0.76</b>	<b>138.39</b>	<b>44.77</b>	<b>29.76</b>	<b>70.21</b>	<b>68.94</b>	<b>70.98</b>
<b>PENSION</b>	<b>31,784.48</b>	<b>759.46</b>	<b>88.92</b>	<b>5,156.84</b>	<b>3,605.16</b>	<b>2,370.94</b>	<b>6,961.24</b>	<b>6,859.58</b>	<b>5,982.34</b>
<b>BENEFIT COSTS</b>	<b>198,505.06</b>	<b>5,090.12</b>	<b>421.42</b>	<b>34,969.80</b>	<b>23,176.68</b>	<b>14,277.45</b>	<b>43,700.90</b>	<b>43,431.42</b>	<b>33,437.28</b>
<b>TOTAL</b>	<b>1,071,843.96</b>	<b>30,660.64</b>	<b>2,350.14</b>	<b>313,724.84</b>	<b>102,942.74</b>	<b>66,747.77</b>	<b>196,844.78</b>	<b>194,209.67</b>	<b>164,363.37</b>

## Payroll by Department

The following table delineates wages, taxes, and benefits by authorized position. Annual salaries are derived by multiplying hourly wages by 2080, the number of regular hours a full-time employee works in a year. Payroll includes minor percentage increases which can be used to increase wages of existing staff and/or filling staff vacancies as they may arise. Budgeted payroll is not a reflection of actual salaries. Wages cannot exceed the budgeted amount and will be determined by the department head.

### Administration Payroll

PR RPT DETAIL	ANNUAL	ADMIN 10-41-03	BUILDING 12-43-03	LAW 1-42-02	STREETS 1-45-02	PARKS 1-46-02	WATER 2-50-03	SEWER 3-51-03	GARBADE 3-52-03
<b>TOWN ADMIN</b>		5%	1%		1%	1%	39%	28%	25%
WAGES	76,940.00	3,810.00	769.60	-	769.60	769.60	30,014.40	21,518.80	19,240.00
TAXES	6,110.92	305.92	61.18	-	61.18	61.18	2,386.14	1,712.13	1,529.59
BENEFITS	30,087.25	1,504.36	300.87	-	300.87	300.87	11,734.03	8,424.43	7,521.81
<b>TOTAL</b>	<b>113,145.57</b>	<b>5,658.28</b>	<b>1,131.66</b>	<b>-</b>	<b>1,131.66</b>	<b>1,131.66</b>	<b>44,134.57</b>	<b>31,656.36</b>	<b>28,291.39</b>
<b>FINANCE</b>		7%	1%	5%	4%	4%	30%	30%	19%
WAGES	65,000.00	4,550.00	650.00	3,250.00	2,600.00	2,600.00	19,500.00	19,500.00	12,350.00
TAXES	5,167.50	361.73	51.63	258.38	206.70	206.70	1,550.25	1,550.25	981.83
BENEFITS	16,575.24	1,160.27	165.75	828.76	663.01	663.01	4,972.57	4,972.57	3,149.30
<b>TOTAL</b>	<b>86,742.74</b>	<b>6,071.99</b>	<b>887.43</b>	<b>4,337.14</b>	<b>3,469.71</b>	<b>3,469.71</b>	<b>26,022.82</b>	<b>26,022.82</b>	<b>16,481.12</b>
<b>DEPUTY</b>		5%	1%	7%	2%	4%	41%	28%	12%
WAGES	36,920.00	1,846.00	369.20	2,584.40	738.40	1,476.80	15,137.20	10,237.40	4,430.40
OVERTIME	692.25	34.61	6.92	48.46	13.85	27.69	283.82	193.83	82.87
TAXES	2,935.14	146.76	29.35	205.46	58.70	117.41	1,203.41	821.84	352.22
BENEFITS	11,407.18	570.36	114.07	798.50	228.14	456.29	4,676.94	3,194.01	1,368.86
<b>TOTAL</b>	<b>51,954.57</b>	<b>2,597.73</b>	<b>519.55</b>	<b>3,436.82</b>	<b>1,039.09</b>	<b>2,078.18</b>	<b>21,301.37</b>	<b>14,547.38</b>	<b>6,234.55</b>
<b>UT/PW CLERK</b>				50%			30%	20%	
WAGES	33,800.00	-	-	16,900.00	-	-	10,140.00	6,760.00	-
OVERTIME	494.25	0	0	203.125	0	0	121.875	81.25	0
TAXES	997.75	-	-	498.88	-	-	299.33	199.55	-
BENEFITS	10,316.14	-	-	5,158.07	-	-	3,094.84	2,063.23	-
<b>TOTAL</b>	<b>45,520.14</b>	<b>-</b>	<b>-</b>	<b>22,760.07</b>	<b>-</b>	<b>-</b>	<b>13,656.04</b>	<b>9,104.03</b>	<b>-</b>
<b>ASST CLERK (NEW)</b>		19%		5%	4%	3%	35%	30%	4%
WAGES	35,360.00	6,718.40	-	1,768.00	1,414.40	1,060.80	12,376.00	10,608.00	1,414.40
OVERTIME	340.00	64.00	-	17.00	13.60	10.20	119.00	102.00	13.60
TAXES	2,011.12	394.11	-	140.56	112.44	84.33	983.89	843.34	112.44
BENEFITS	13,059.94	2,481.39	-	653.00	522.40	391.80	4,570.98	3,917.98	522.40
<b>TOTAL</b>	<b>51,371.06</b>	<b>9,799.50</b>	<b>-</b>	<b>2,578.55</b>	<b>2,042.84</b>	<b>1,547.13</b>	<b>18,049.87</b>	<b>15,471.32</b>	<b>2,062.84</b>
<b>TREASURER</b>		100%							
WAGES	1,200.00	1,200.00	-	-	-	-	-	-	-
TAXES	91.80	91.80	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>1,291.80</b>	<b>1,291.80</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ADMIN</b>									
WAGES	249,240.00	10,162.40	1,788.80	24,502.40	5,522.40	5,907.20	87,167.60	60,754.40	37,434.80
OVERTIME	1,438.50	99.21	6.92	268.58	27.45	37.89	524.70	377.08	96.67
TAXES	18,121.63	1,440.31	142.21	1,103.27	439.03	469.62	6,423.02	5,128.10	2,976.07
BENEFIT	81,445.75	5,716.38	580.70	7,438.33	1,714.42	1,811.97	29,049.36	22,572.22	12,562.37
<b>TOTAL</b>	<b>350,245.88</b>	<b>25,418.30</b>	<b>2,518.63</b>	<b>33,312.58</b>	<b>7,703.30</b>	<b>8,226.68</b>	<b>123,164.68</b>	<b>96,831.81</b>	<b>53,069.90</b>

# Public Safety Payroll

PR RPT DETAIL	ANNUAL	ADMIN 10-41-03	BUILDING 12-43-03	LAW 1-42-02	STREETS 1-45-02	PARKS 1-46-02	WATER 2-50-03	SEWER 3-51-03	GARBAGE 3-52-03
	(0.00)	-	(0.00)	-	(0.00)	0.00	(0.00)	(0.00)	(0.00)
<b>CHIEF</b>				100%					
WAGES	65,800.00	-	-	65,800.00	-	-	-	-	-
TAXES	8,182.50	-	-	8,182.50	-	-	-	-	-
BENEFITS	6,274.44	-	-	6,274.44	-	-	-	-	-
TOTAL	79,856.94	-	-	79,856.94	-	-	-	-	-
<b>SERGEANT</b>				100%					
WAGES	49,920.00	-	-	49,920.00	-	-	-	-	-
OVERTIME	2,200.00	-	-	2,200.00	-	-	-	-	-
TAXES	6,514.56	-	-	6,514.56	-	-	-	-	-
BENEFITS	1,422.84	-	-	1,422.84	-	-	-	-	-
TOTAL	60,065.40	-	-	60,065.40	-	-	-	-	-
<b>OFFICER</b>				100%					
WAGES	47,840.00	-	-	47,840.00	-	-	-	-	-
OVERTIME	2,139.00	-	-	2,139.00	-	-	-	-	-
TAXES	6,243.12	-	-	6,243.12	-	-	-	-	-
BENEFITS	7,265.34	-	-	7,265.34	-	-	-	-	-
TOTAL	63,587.46	-	-	63,587.46	-	-	-	-	-
<b>OFFICER/SRO</b>				100%					
WAGES	41,600.00	-	-	41,600.00	-	-	-	-	-
OVERTIME	760.00	-	-	760.00	-	-	-	-	-
TAXES	5,428.80	-	-	5,428.80	-	-	-	-	-
BENEFITS	1,356.44	-	-	1,356.44	-	-	-	-	-
TOTAL	48,545.24	-	-	48,545.24	-	-	-	-	-
<b>OFFICER</b>				100%					
WAGES	43,680.00	-	-	43,680.00	-	-	-	-	-
OVERTIME	1,594.00	-	-	1,594.00	-	-	-	-	-
TAXES	5,700.24	-	-	5,700.24	-	-	-	-	-
BENEFITS	12,683.04	-	-	12,683.04	-	-	-	-	-
TOTAL	63,657.28	-	-	63,657.28	-	-	-	-	-
<b>OFFICER</b>				100%					
WAGES	40,840.00	-	-	40,840.00	-	-	-	-	-
OVERTIME	1,402.00	-	-	1,402.00	-	-	-	-	-
TAXES	5,225.22	-	-	5,225.22	-	-	-	-	-
BENEFITS	12,892.74	-	-	12,892.74	-	-	-	-	-
TOTAL	59,839.96	-	-	59,839.96	-	-	-	-	-
<b>JUDGE</b>				100%					
WAGES	9,600.00	-	-	9,600.00	-	-	-	-	-
TAXES	763.20	-	-	763.20	-	-	-	-	-
TOTAL	10,363.20	-	-	10,363.20	-	-	-	-	-
<b>POLICE &amp; JUDGE</b>									
WAGES	297,680.00	-	-	297,680.00	-	-	-	-	-
OVERTIME	7,685.00	-	-	7,685.00	-	-	-	-	-
TAX COSTS	38,257.64	-	-	38,257.64	-	-	-	-	-
BENEFIT COSTS	41,194.84	-	-	41,194.84	-	-	-	-	-
TOTAL	384,917.48	-	-	384,917.48	-	-	-	-	-

## Public Utilities Payroll

PR RPT DETAIL	ANNUAL	ADMIN 10-41-03	BUILDING 12-43-03	LAW 1-42-02	STREETS 1-45-02	PARKS 1-46-02	WATER 2-50-03	SEWER 3-51-03	GARBADE 3-52-03
<b>PW DIRECTOR</b>					10%	5%	40%	40%	5%
WAGES	74,880.00	-	-	-	7,488.00	3,744.00	29,952.00	29,952.00	3,744.00
TAXES	5,952.96	-	-	-	595.30	297.65	2,381.18	2,381.18	297.65
BENEFITS	30,889.24	-	-	-	3,088.92	1,524.46	12,195.70	12,195.70	1,524.46
<b>TOTAL</b>	<b>111,722.20</b>	-	-	-	<b>11,172.22</b>	<b>5,566.11</b>	<b>44,528.88</b>	<b>44,528.88</b>	<b>5,566.11</b>
<b>UT ASST</b>	<b>2080</b>				10%	5%	40%	35%	10%
WAGES	40,560.00	-	-	-	4,056.00	2,028.00	16,224.00	14,196.00	4,056.00
OVERTIME	1,677.00	-	-	-	167.70	83.85	670.80	586.95	167.70
TAXES	3,224.52	-	-	-	322.45	161.23	1,289.81	1,128.58	322.45
BENEFITS	9,829.44	-	-	-	982.94	491.47	3,931.78	3,448.30	982.94
<b>TOTAL</b>	<b>55,290.96</b>	-	-	-	<b>5,529.10</b>	<b>2,764.55</b>	<b>22,116.39</b>	<b>19,351.84</b>	<b>5,529.10</b>
<b>PUBLIC UTILITIES</b>									
WAGES	115,440.00	-	-	-	11,544.00	5,772.00	46,176.00	44,148.00	7,800.00
OVERTIME	1,677.00	-	-	-	167.70	83.85	670.80	586.95	167.70
TAXES	9,177.48	-	-	-	917.75	458.87	3,670.99	3,509.77	620.10
BENEFITS	40,318.68	-	-	-	4,031.87	2,015.93	16,127.47	15,636.00	2,507.41
<b>TOTAL</b>	<b>166,613.16</b>	-	-	-	<b>16,661.32</b>	<b>8,330.66</b>	<b>66,645.26</b>	<b>63,880.72</b>	<b>11,095.21</b>

## Public Works Payroll

PR RPT DETAIL	ANNUAL	ADMIN 10-41-03	BUILDING 12-43-03	LAW 1-42-02	STREETS 1-45-02	PARKS 1-46-02	WATER 2-50-03	SEWER 3-51-03	GARBAGE 3-52-03
<b>SUPERVISOR</b>					44%	30%	5%	1%	20%
WAGES	42,120.00	-	-	-	18,592.80	12,636.00	2,106.00	421.20	8,424.00
OVERTIME	2,353.00	-	-	-	1,035.32	785.90	117.65	23.53	470.60
TAXES	3,348.54	-	-	-	1,473.26	1,001.56	167.43	33.49	669.71
BENEFITS	7,935.54	-	-	-	3,491.64	2,308.66	396.78	78.56	1,567.11
TOTAL	55,757.08	-	-	-	24,532.12	16,737.12	2,787.85	557.57	11,151.42
<b>LABOR</b>					30%	25%	10%	9%	26%
WAGES	26,920.00	-	-	-	11,076.00	9,230.00	3,692.00	3,322.80	9,599.20
OVERTIME	355.00	-	-	-	106.50	88.75	35.50	31.95	92.30
TAXES	2,935.14	-	-	-	800.54	733.79	293.51	264.16	768.14
BENEFITS	11,655.64	-	-	-	3,496.69	2,913.91	1,165.56	1,049.01	3,030.47
TOTAL	51,865.78	-	-	-	15,559.73	12,966.45	5,186.58	4,687.92	13,485.10
<b>T.DRIVER</b>					10%	6%	1%	2%	81%
WAGES	35,360.00	-	-	-	3,536.00	2,121.60	353.60	707.20	28,641.60
OVERTIME	240.00	-	-	-	34.00	20.40	3.40	6.80	275.40
TAXES	2,811.12	-	-	-	281.11	168.67	28.11	56.22	2,277.01
BENEFITS	11,340.04	-	-	-	1,134.00	681.40	113.40	226.80	9,185.43
TOTAL	49,851.16	-	-	-	4,985.12	2,991.07	498.51	997.02	40,378.44
<b>T.LABOR</b>					16%	14%	2%	3%	65%
WAGES	34,320.00	-	-	-	5,491.20	4,804.80	686.40	1,029.60	23,308.00
OVERTIME	536.25	-	-	-	85.80	75.00	10.73	16.09	348.56
TAXES	2,728.44	-	-	-	436.55	381.90	54.57	81.85	1,773.49
BENEFITS	7,518.84	-	-	-	1,203.01	1,052.64	150.38	225.57	4,007.25
TOTAL	45,103.53	-	-	-	7,216.56	6,314.49	902.07	1,353.11	29,317.39
<b>LABOR</b>					63%	25%	2%	3%	7%
WAGES	37,660.00	-	-	-	23,814.80	9,498.00	759.20	1,138.80	2,657.20
OVERTIME	739.13	-	-	-	465.65	184.78	14.78	22.17	51.74
TAXES	3,017.82	-	-	-	1,901.23	754.46	60.36	98.53	211.25
BENEFITS	14,428.72	-	-	-	9,090.89	3,607.18	288.57	432.86	1,010.01
TOTAL	55,845.67	-	-	-	35,371.77	14,036.42	1,122.91	1,684.37	3,930.20
<b>PUBLIC WORKS</b>									
WAGES	186,680.00	-	-	-	62,550.80	38,282.40	7,597.20	6,619.60	71,630.00
OVERTIME	4,323.38	-	-	-	1,727.27	1,074.91	182.06	100.54	1,238.60
TAXES	14,841.06	-	-	-	4,972.79	3,043.45	603.98	526.26	5,694.59
BENEFITS	52,878.78	-	-	-	18,415.44	10,634.79	2,114.69	2,013.59	19,700.26
TOTAL	258,723.22	-	-	-	87,666.30	53,035.55	10,497.93	9,259.99	98,263.45

## Board of Trustees Payroll

PR RPT DETAIL	ANNUAL	ADMIN 10-41-03	BUILDING 12-43-03	LAW 1-42-02	STREETS 1-45-02	PARKS 1-46-02	WATER 2-50-03	SEWER 3-51-03	GARBADE 3-52-03
<b>MAYOR</b>		50%					25%	25%	
WAGES	2,400.00	1,200.00					600.00	600.00	
TAXES	183.60	91.80					45.90	45.90	
<b>TOTAL</b>	<b>2,583.60</b>	<b>1,291.80</b>					<b>645.90</b>	<b>645.90</b>	
<b>MAYOR PRO TEM</b>		50%					25%	25%	
WAGES	1,200.00	600.00					300.00	300.00	
TAXES	91.80	45.90					22.95	22.95	
<b>TOTAL</b>	<b>1,291.80</b>	<b>645.90</b>					<b>322.95</b>	<b>322.95</b>	
<b>TRUSTEE</b>		50%					25%	25%	
WAGES	1,200.00	600.00					300.00	300.00	
TAXES	91.80	45.90					22.95	22.95	
<b>TOTAL</b>	<b>1,291.80</b>	<b>645.90</b>					<b>322.95</b>	<b>322.95</b>	
<b>TRUSTEE</b>		100%							
WAGES	1,200.00	1,200.00							
TAXES	91.80	91.80							
<b>TOTAL</b>	<b>1,291.80</b>	<b>1,291.80</b>							
<b>TRUSTEE</b>		100%							
WAGES	1,200.00	1,200.00							
TAXES	91.80	91.80							
<b>TOTAL</b>	<b>1,291.80</b>	<b>1,291.80</b>							
<b>TRUSTEE</b>		100%							
WAGES	1,200.00	1,200.00							
TAXES	91.80	91.80							
<b>TOTAL</b>	<b>1,291.80</b>	<b>1,291.80</b>							
<b>TOWN BOARD</b>									
WAGES	9,600.00	7,200.00					1,200.00	1,200.00	
TAXES	734.40	550.80					91.80	91.80	
<b>TOTAL</b>	<b>10,334.40</b>	<b>7,750.80</b>					<b>1,291.80</b>	<b>1,291.80</b>	

## STAFFING LEVELS

The Administration Department is staffed by the Town Administrator/Town Clerk, Deputy Clerk, and Finance Officer. In addition, there are six Trustee members, the Mayor, and the Town Attorney.

FULL TIME	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Town Administrator	0	0	0	1	1	1	1	1	1	1	1
Town Clerk	1	1	1	1	0	1	1	1	1	X	X
Deputy Clerk	0	1	1	1	1	0	0	0	1	1	1
Assistant Clerk	0	0	0	0	0	0	0	0	0	1	1
Assistant to Admin	0	0	0	0	0	0	0	0	0	1	1
Finance Officer	1	1	1	1	1	1	1	1	1	1	1
<b>PART TIME</b>											
Deputy Clerk	1	0	0	0	0	0	0	0	0	0	0
Assistant	0	0	0	0	0	1	1	1	0	0	0
Building Official	0	1	1	1	1	1	1	1	0	0	0
Treasurer	0	0	0	0	0	1	1	1	1	1	1
Elected Officials	7	7	7	7	7	7	7	7	7	7	7
<b>CONTRACT SERVICES</b>											
Town Attorney	1	1	1	1	1	1	1	1	1	1	1
<b>TOTAL</b>	<b>11</b>	<b>12</b>	<b>12</b>	<b>13</b>	<b>12</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>13</b>	<b>14</b>	<b>14</b>

The following table shows the total staffing for all operations of the Police/Public Safety Department. Staffing for Police/Public Safety operations is 7 employees which includes 6 full time employees and 1 Municipal Judge.

FULL TIME	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Police Chief	1	1	1	1	1	0	1	1	1	1	1
Sergeant	1	1	1	1	1	1	0	0	1	1	1
Investigator	0	0	1	1	1	0	1	1	0	0	0
Police Officers	3	3	2	1	0	1	1	1	2	3	4
<b>PART TIME</b>											
Municipal Judge	1	1	1	1	1	1	1	1	1	1	1
Police Officer	0	0	0	0	0	0	1	1	1	0	0
Code Enforcement	0	1	1	1	1	0	0	0	0	0	0
<b>TOTAL</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>6</b>	<b>5</b>	<b>3</b>	<b>5</b>	<b>5</b>	<b>6</b>	<b>6</b>	<b>7</b>

The Public Works Department includes staffing for General Fund operations as well as Enterprise Fund operations. The following table shows the total staffing for all operations of the Department.

FULL TIME	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Public Works Director	1	1	1	1	1	1	1	1	1	1	1
Public Works Supervisor	0	0	0	0	0	0	0	0	0	1	1
Utility Assistant	0	0	0	0	0	0	0	0	0	1	1
Maintenance Labor	6	6	6	6	5	4	4	4	5	4	4
<b>PART TIME</b>											
Maintenance Labor	1	1	1	1	1	0	1	1	1	0	0
Seasonal Maint. Labor	1	1	1	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>8</b>	<b>7</b>	<b>5</b>	<b>6</b>	<b>6</b>	<b>7</b>	<b>7</b>	<b>7</b>

## BENEFITS

Benefits for full time town staff (after their six (6) month probation) include the following:

- PW Director and Chief receive \$100.00/mo. cell phone allowance, Administrator/Town Clerk and Finance Officer receive \$80.00/mo. Cell phone allowance, all other employees receive a \$25.00/mo. cell phone allowance;
- Paid time off (PTO);
- Health Insurance (currently with Rocky Mountain Health Plans - RMHMO) (exception: eligible the first of the month following sixty (60) days);
- \$10,000 Life Insurance (up to 2014 with Kansas City Life, changed to MetLife as of 2015, changed to The Hartford as of 2019);
- In 2014, the Town converted from a 401(a) Money Purchase Plan with Dreyfus to a 457(b) Plan with Mutual of Omaha. The Town contributes 5% of base salary for Administration and Public Works and 2% contribution of base salary for Public Safety. In 2021, the Town will change providers to Empower ;
- For Public Works employees a \$200.00 clothing allowance paid at the beginning of each year;
- For Public Works employees a \$100.00 boot allowance reimbursed after purchase;
- For Public Safety employees uniforms and duty weapon are provided;

Optional Benefits:

- Dental Insurance (2014 was paid by employees but included with Health Insurance, 2015 are now optional individual plans.) 2019 the dental insurance provider is Delta Dental.
- Vision Insurance (2014 was paid by employees but included with Health Insurance, 2015 are now optional individual plans.) In 2020 the vision insurance provider is VSP.
- AFLAC
- Supplemental Life Insurance (up to 2014 with Liberty National changed to MetLife as of 2015 changed to The Hartford as of 2019).

# Property Tax Levies and Collections

The mill levy is a property tax applied based on the assessed value of the property. The rate of the tax is expressed in mills - one mill is equal to **one dollar per \$1,000 of assessed value**. The tax is applied by local governments and other jurisdictions to raise revenue to cover its budget and to pay for public services such as schools.

## CPI FOR BUDGET PROJECTIONS

The Denver-Aurora-Lakewood CPI figure is released annually near the end of February. Local governments recognize the timing of its release makes it too late for use actual numbers for annual budgetary preparation which must be completed in December. Accordingly most local governments find it necessary to use current year forecasts which are made available quarterly through both the [Governor's Office of State Planning and Budgeting \(OSPB\)](https://www.colorado.gov/governor/office-state-planning-budgeting) and the [Colorado Legislative Council](http://leg.colorado.gov/agencies/legislative-council-staff).

Many local officials use the forecasts to calculate TABOR limitations. Doing so necessitates recalculation of limits after the release of the actual Denver-Aurora-Lakewood CPI number to compare amounts approved in the budget document and make amendments if necessary.

In January 2018, the Bureau of Labor Statistics introduced a new geographic area for the CPI. The local CPI changed from Denver-Boulder-Greeley to Denver-Aurora-Lakewood. The [Bureau of Labor Statistics CPI](https://www.bls.gov/cpi/regional-resources.htm) provides more information, and past actual numbers for the calculation of the index.

## 1997-2021

TOWN OF PAONIA - PROPERTY TAX LEVIES AND COLLECTIONS 1997-2021 €								
YEAR	COUNTY ASSESSED VALUE	ORIGINAL MILL LEVY	TEMPORARY REDUCTION	TOTAL MILL LEVY	C (mailto:CIP@1231)PI	TOTAL TAX LEVIED	TOTAL TAX COLLECTED	% OF LEVY COLLECTED
1997	5,717,270	10.21	0.000	10.21		58,373		
1998	6,682,890	10.21	1.065	9.145		61,115		
1999	6,813,670	10.21	0.794	9.416		64,158		
2000	8,003,581	8.322	0.000	8.322		66,606		
2001	7,941,290	8.322	0.000	8.322		66,087		
2002	8,569,720	8.322	0.202	8.12		69,586		
2003	8,822,540	8.322	0.285	8.037		70,907		
2004	9,351,600	8.322	0.583	7.739		72,372		
2005	9,456,130	8.322	0.613	7.709		72,897		
2006	9,773,740	8.322	0.632	7.69		75,160		
2007	9,686,070	8.322	0.310	8.012		77,605		
2008	11,412,660	8.322	1.277	7.045		80,402		
2009	12,434,230	8.322	1.623	6.699	-1.20%	83,297		
2010	13,671,550	8.322	2.221	6.101	1.00%	83,410		
2011	13,350,630	8.322	1.960	6.362	1.87%	84,937	77,534.81	91.29%
2012	12,256,510	8.322	1.170	7.152	3.69%	87,659	88,643.85	101.12%
2013	12,524,793	8.322	1.141	7.181	1.94%	89,940	89,866.77	99.92%
2014	12,046,370	8.322	0.000	8.322	2.77%	100,250	99,913.35	99.66%
2015	12,031,703	8.322	0.000	8.322	2.78%	100,128	99,924.93	99.80%
2016	12,320,386	8.322	0.000	8.322	2.70%	103,243	102,009.16	98.80%
2017	12,290,035	8.322	0.000	8.322	2.90%	102,278	102,170.11	99.89%
2018	11,977,020	8.322	0.000	8.322	2.70%	99,673	99,660.85	99.99%
2019	12,073,777	8.322	0.000	8.322	1.90%	100,477	100,298.72	99.82%
2020	15,989,348	8.322	0.000	8.322	2.50%	133,063	130,859.54	98.34%
2021	16,108,141	8.322	0.000	8.322		135,191		

**NOTE:**

Tax lien sale in November for any property taxes not paid in the current year.

## DELTA COUNTY COLORADO

The mill levies shown in this report equate to dollars of tax per \$1,000 of assessed value. So, for example, a mill levy of 50.000 mills would equal \$50.00 of tax per \$1,000 of assessed value. Expressed as a decimal, 50.000 mills would equal 0.05 or 5¢ of tax per \$1 of assessed value. Assessed value is a statutorily defined percentage of "actual value" as determined by the Assessor, dependent on the classification of the property. Improved residential property is assessed at 71.5% of actual value for tax years 2020. All other property (excepting oil and gas production) is assessed at 29% of actual value. (The assessment percentage, 71.5% or 29%, is known as the "assessment ratio.") So, for example, the tax for an improved residential property with an actual value of \$150,000 as determined by the Assessor in a tax area with a mill levy of 50.000 would be computed as follows:

Actual Value x Assessment Ratio x Mill Levy (expressed as a decimal) = Tax

$$\$150,000 \times 71.5\% \times 0.05 = \$540.00$$

# AMENDED CERTIFICATE OF VALUES

## AMENDED CERTIFICATION OF VALUES

Name of Jurisdiction: **TOWN OF PAONIA**

New District:

### USE FOR STATUTORY PROPERTY TAX REVENUE LIMIT CALCULATIONS (6.5% LIMIT) ONLY

In accordance with 39-5-121(2)(a) and 39-5-128(1), C.R.S. The total Assessed Valuations for taxable year 2020  
 In DELTA On 12/01/2020 Are:

Previous Year's Net Total Assessed Valuation:	\$15,989,348
Current Year's Gross Total Assessed Valuation:	\$16,114,704
(-) Less TIF district Increment, if any:	\$0
Current Year's Net Total Assessed Valuation:	\$16,114,704
New Construction*:	\$142,266
Increased Production of Producing Mines**:	\$0
ANNEXATIONS/INCLUSIONS:	\$0
Previously Exempt Federal Property**:	\$0
New Primary Oil or Gas production from any Oil and Gas leasehold or land (29-1-301(1)(b) C.R.S.)***:	\$0
Taxes Received last year on omitted property as of August 1 (29-1-301(1)(a) C.R.S.) Includes all revenue collected on valuation not previously certified.	\$23.49
Taxes Abated or Refunded as of August 1 (39-10-114(1)(a)(i)(B) C.R.S.):	\$176.59

This value reflects personal property exemptions IF enacted by the Jurisdiction as authorized by Art. X, Sec. 20(8)(b), Colo. Constitution  
 \* New Construction is defined as: Taxable real property structures and the personal property connected with the structure.  
 \*\* Jurisdiction must submit a certification to the Division of Local Government in order for a value to be accrued (DLG52 & 52A)  
 \*\*\* Jurisdiction must submit an application to the Division of Local Government in order for a value to be accrued. (DLG 52B)

### USE FOR 'TABOR' LOCAL GROWTH CALCULATIONS ONLY

In accordance with the Art. X, Sec. 20, Colorado Constitution and 39-5-121(2)(b), C.R.S. The Actual Valuations for the taxable year 2020  
 In DELTA On 12/01/2020 Are:

Current Year's Total Actual Value of All Real Property*:	\$154,426,655
ADDITIONS TO TAXABLE REAL PROPERTY: Construction of taxable real property improvements**:	\$1,518,184
ANNEXATIONS/INCLUSIONS:	\$0
Increased Mining Production***:	\$0
Previously exempt property:	\$29,750
Oil or Gas production from a new well:	\$0
Taxable real property omitted from the previous year's tax warrant. (Only the most current year value can be reported):	\$0
DELETIONS FROM TAXABLE REAL PROPERTY IMPROVEMENTS: Destruction of taxable property improvements.	\$34,984
Disconnections/Exclusions:	\$0
Previously Taxable Property:	\$0

\* This includes the actual value of all taxable real property plus the actual value of religious, private schools, and charitable real property.  
 \*\* Construction is defined as newly constructed taxable real property structures.  
 \*\*\* Includes production from a new mine and increase in production of a producing mine.

NOTE: All levies must be certified to the Board of County Commissioners no later than December 15, 2020

# CERTIFICATE OF TAX LEVIES FOR NON-SCHOOL GOVERNMENTS

County Tax Entity Code \_\_\_\_\_

DOLA LGID/SID \_\_\_\_\_

## CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners<sup>1</sup> of Delta, Colorado.

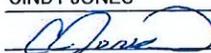
On behalf of the Town of Paonia  
(taxing entity)<sup>A</sup>  
 the Board of Trustees  
(governing body)<sup>B</sup>  
 of the Town of Paonia  
(local government)<sup>C</sup>

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS assessed valuation of: \$ 16,114,704  
(GROSS<sup>D</sup> assessed valuation, Line 2 of the Certification of Valuation Form DLG 57)<sup>K</sup>

Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area<sup>F</sup>, the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of: \$ 16,114,704  
(NET<sup>G</sup> assessed valuation, Line 4 of the Certification of Valuation Form DLG 57) USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED BY ASSESSOR NO LATER THAN DECEMBER 10

Submitted: 12/16/20 for budget/fiscal year 2021  
(no later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY <sup>2</sup>	REVENUE <sup>2</sup>
1. General Operating Expenses <sup>H</sup>	8.322 mills	\$ 134,107
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction <sup>I</sup>	< 0 > mills	\$ < >
<b>SUBTOTAL FOR GENERAL OPERATING:</b>	<b>8.322 mills</b>	<b>\$ 134,107</b>
3. General Obligation Bonds and Interest <sup>J</sup>	_____ mills	\$ _____
4. Contractual Obligations <sup>K</sup>	_____ mills	\$ _____
5. Capital Expenditures <sup>L</sup>	_____ mills	\$ _____
6. Refunds/Abatements <sup>M</sup>	_____ mills	\$ _____
7. Other <sup>N</sup> (specify): _____	_____ mills	\$ _____
<b>TOTAL:</b> <small>[Sum of General Operating Subtotal and Lines 3 to 7]</small>	<b>8.322 mills</b>	<b>\$ 134,107</b>

Contact person: CINDY JONES Daytime phone: (970) 527-4101  
 Signed:  Title: FINANCE DIRECTOR

Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S., with the Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, CO 80203. Questions? Call DLG at (303) 864-7720.

<sup>1</sup> If the taxing entity's boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.  
<sup>2</sup> Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG57 on the County Assessor's FINAL certification of valuation).

---

# FUND SUMMARIES

---



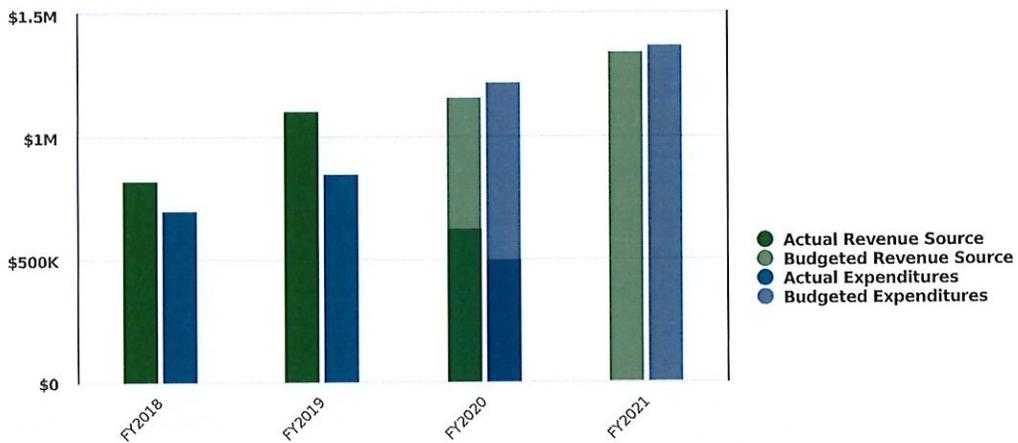
## General Fund

A general fund is the **primary fund used by a government entity**. This fund is used to record all resource inflows and outflows that are not associated with special-purpose funds. The activities being paid for through the general fund constitute the core administrative and operational tasks of the government entity. It is a major fund and the majority of the governmental fund.

The Town diligently works to maintain a strong, diverse revenue base recognizing that a dependence upon any individual revenue source would make revenue yields more vulnerable to economic cycles. All revenues are conservatively projected and are monitored and updated as necessary.

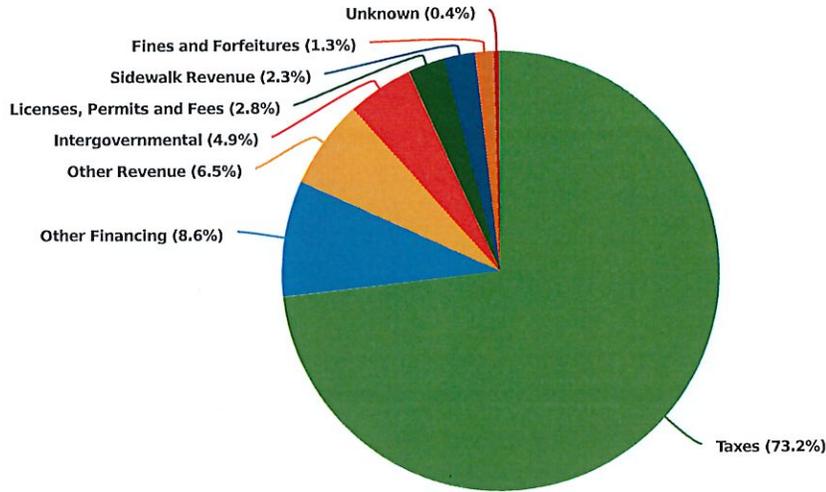
### Summary

The Town of Paonia is projecting \$1.34M of revenue in FY2021, which represents a 15.8% increase over the prior year. Budgeted expenditures are projected to increase by 11.8% or \$144.86K to \$1.37M in FY2021.

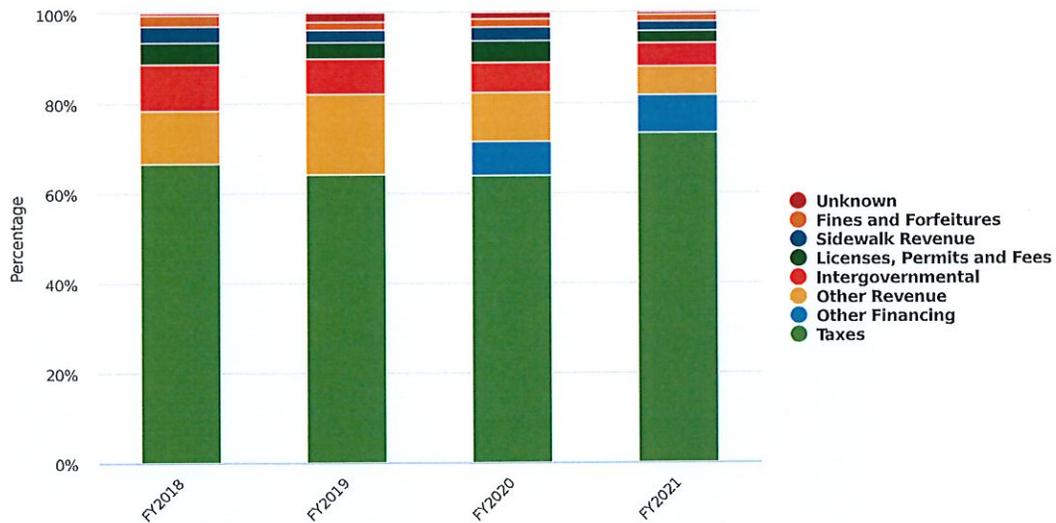


# Revenues by Source

Projected 2021 Revenues by Source



Budgeted and Historical 2021 Revenues by Source



Name	FY2018 Actual	FY2019 Actual	FY2020 Budgeted	FY2021 Budgeted	FY2020 Budgeted vs. FY2021 Budgeted (% Change)
Revenue Source					
Unknown	\$3,522.84	\$19,923.24	\$13,720.00	\$5,700.00	-58.5%
Taxes	\$549,148.18	\$712,336.69	\$742,400.36	\$984,494.00	32.6%

Name	FY2018 Actual	FY2019 Actual	FY2020 Budgeted	FY2021 Budgeted	FY2020 Budgeted vs. FY2021 Budgeted (% Change)
Licenses, Permits and Fees	\$39,279.95	\$37,124.67	\$56,900.00	\$37,555.00	-34%
Fines and Forfeitures	\$20,010.00	\$21,271.10	\$20,700.00	\$17,625.00	-14.9%
Intergovernmental	\$84,692.79	\$89,583.50	\$75,612.00	\$65,881.00	-12.9%
Other Revenue	\$95,513.17	\$197,131.79	\$127,850.00	\$87,242.00	-31.8%
Other Financing	\$0.00	\$0.00	\$87,759.89	\$114,985.00	31%
Sidewalk Revenue	\$30,434.02	\$30,773.49	\$35,800.00	\$31,034.00	-13.3%
<b>Total Revenue Source:</b>	<b>\$822,600.95</b>	<b>\$1,108,144.48</b>	<b>\$1,160,742.25</b>	<b>\$1,344,516.00</b>	<b>15.8%</b>

## General Fund Revenues - Property Tax Revenue

**Distribution:** General Fund 100%

**Source:** Paonia property owners

**Collection:** The collection process begins with the Delta County Assessor's Office. Two types of property are valued by the Assessor's Office. 1) "real property (land & buildings) and 2) "personal property" (business machines & equipment). Once market values are established, the Assessor's Office computes the assessed valuation of property based on state-legislated assessment percentages. Property is assessed at the end of one year, for collection in the following year.

**Town of Paonia Assessed Valuations:**

Total assessed valuation (in millions) for the Town of Paonia for the past eight years is demonstrated by the following table:

	2012	2013	2014	2015	2016	2017	2018	2019	2020
ASSESSED VALUATION	12.3	12.5	12.0	12.0	12.3	12.3	12.0	16.0	16.1

**Mill Levies for Residents:** Assessments are furnished to the Delta County Treasurer's Office. The Treasurer's Office issues property tax bills to every property owner based on the property's assessed valuation and the total mill levy which local governments have certified for the year. Within Town of Paonia, mill levies are currently 8.322 and are certified by the Town of Paonia.

**Payment:** Property owners pay property taxes to Delta County in either two installments due February 28 and June 15 or in one installment due April 30. Delta County ACH transfers the Town's property taxes directly to the Town's main bank account on the 15th of the month following the month that the collection is processed by Delta County.

**Legal Restrictions:** The Gallagher Amendment to the Colorado Constitution restricts property tax growth in requiring the legislature to annually adjust the residential assessed valuation percentage to ensure that the proportion of residential to total state assessed valuation remains constant – residential properties pay 45% of the total property taxes, while commercial and industrial properties pay 55%.

There is a statutory limitation which prohibits property tax revenue growth from exceeding 5.5% each year, adjusted for new construction, however, Town of Paonia put the question to the voters and are now exempt from this provision.

**Forecast: 2020 \$131,260      Estimated 2021 \$134,052      Adopted**

**Rationale:** Forecast for 2021 is based on actual receipts and preliminary valuation information from the County Assessor. Beginning in 2020, the Town has experienced significant increases in residential and construction. The Town expects to benefit from a continued increase in property tax revenues because of projects in 2021 and beyond.

**Note:** Additional historical data can be found under Budget Overview Property Tax Levies and Collections

## General Fund Revenues - Sales Tax Revenue

**Distribution:** General Fund 2% and Capital Improvement Program (CIP) Fund 1% of the Towns 3% Town Sales Tax.

The Town's portion of the County's Sales Tax goes to the General Fund. In 2020 the citizens voted to increase County Sales Tax by .8% to go only to the Public Safety Department within the General Fund. The other stipulation regarding Back The Badge requires the Town to maintain the previously allocated of revenue to the Public Safety Department to remain unchanged.

**Source:** Sales Tax comes from two sources 1) Visitors, residents, and employers in Paonia 2) Allocated share from Delta County.

**Collection:** The Department of Revenue collects a 3% tax on sales of tangible personal property and specific services. In 2018 a 1.0% sales tax increase was approved by the citizens of Paonia, effective July 1, 2018. Sales Taxes are collected by the retailer and are reported directly to the Department of Revenue on either a monthly, quarterly, or annual basis. In 2019, The handling of Delivery Sales Tax changed by the State of Colorado and was originally effective February 2019 but was extended to July 2019.

Delta County collects the County's 2% sales tax and as of 2021 the .8% for Back the Badge initiative. The Delta County Treasures Office allocates it to Delta County municipalities according to the IGA's with the County.

	2014	2015	2016	2017	2018	2019	2020 EST	2021 EST
TOWN	\$290,946	\$274,728	\$270,968	\$289,470	\$355,306	\$524,088	\$579,377	\$630,870
COUNTY	\$ 95,418	\$ 98,448	\$ 94,998	\$102,375	\$106,806	\$118,090	\$131,250	\$288,700*

\*Denotes inclusion of the estimate related to the .8% Back the Badge initiative.

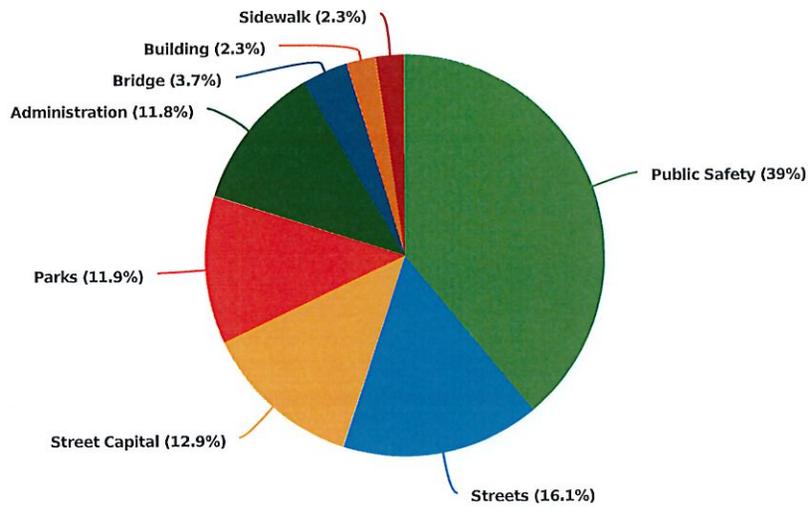
Sales tax revenues have recovered from the economic recession of 2008. Benefiting from the overall strong Western Slope economy, the Town has seen steady growth since 2017 and anticipates this trend to continue.

**Forecast: 2020 \$579,377      Estimated 2021 \$630,870      Adopted**

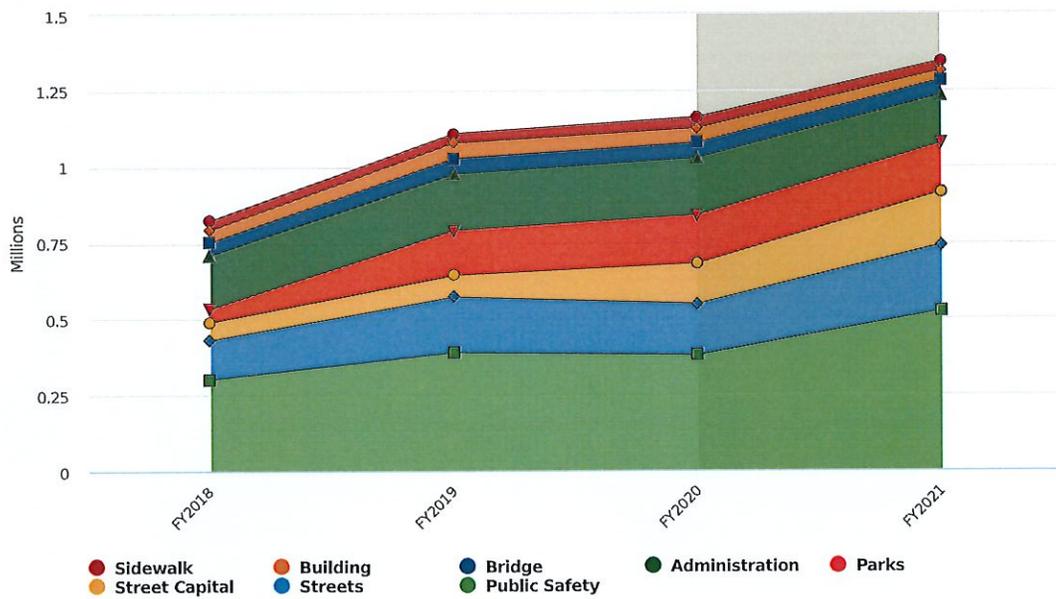
**Rationale:** While projections remain conservative, the Town does project a 9% increase in sales tax revenues in 2021 over 2020 due to new business growth, development, and delivery sales.

# Revenue by Department

## Projected 2021 Revenue by Department



## Budgeted and Historical 2021 Revenue by Department



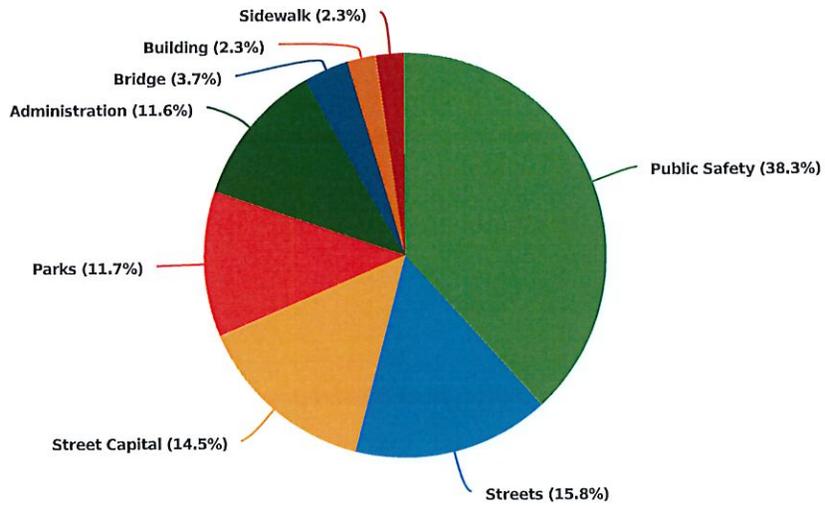
Grey background indicates budgeted figures.

Name	FY2020 Estimated	FY2020 Budgeted	FY2021 Budgeted	FY2020 Budgeted vs. FY2021 Budgeted (% Change)
------	------------------	-----------------	-----------------	--

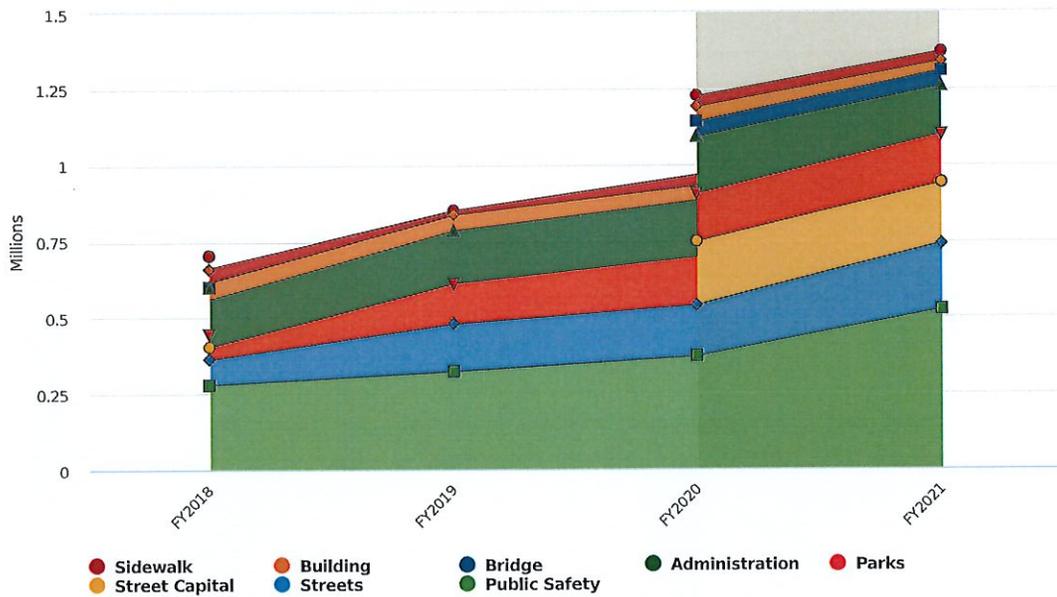
Name	FY2020 Estimated	FY2020 Budgeted	FY2021 Budgeted	FY2020 Budgeted vs. FY2021 Budgeted (% Change)
Revenue				
Administration	\$169,439.92	\$187,293.00	\$158,653.00	-15.3%
Building	\$15,527.50	\$47,900.00	\$31,194.00	-34.9%
Public Safety	\$201,234.06	\$378,969.00	\$523,882.00	38.2%
Parks	\$73,425.57	\$159,197.00	\$159,648.00	0.3%
Streets	\$77,605.43	\$168,416.00	\$216,298.00	28.4%
Street Capital	\$27,812.40	\$132,867.25	\$173,807.00	30.8%
Bridge	\$43,787.17	\$50,300.00	\$50,000.00	-0.6%
Sidewalk	\$18,101.23	\$35,800.00	\$31,034.00	-13.3%
<b>Total Revenue:</b>	<b>\$626,933.28</b>	<b>\$1,160,742.25</b>	<b>\$1,344,516.00</b>	<b>15.8%</b>

# Expenditures by Function

## Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function



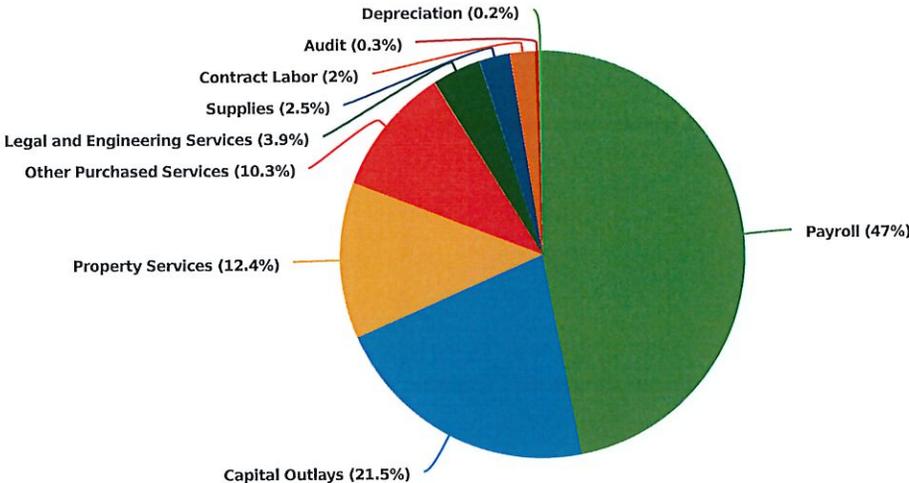
Grey background indicates budgeted figures.

Name	FY2018 Actual	FY2019 Actual	FY2020 Budgeted	FY2021 Budgeted	FY2020 Budgeted vs. FY2021 Budgeted (% Change)
------	---------------	---------------	-----------------	-----------------	--

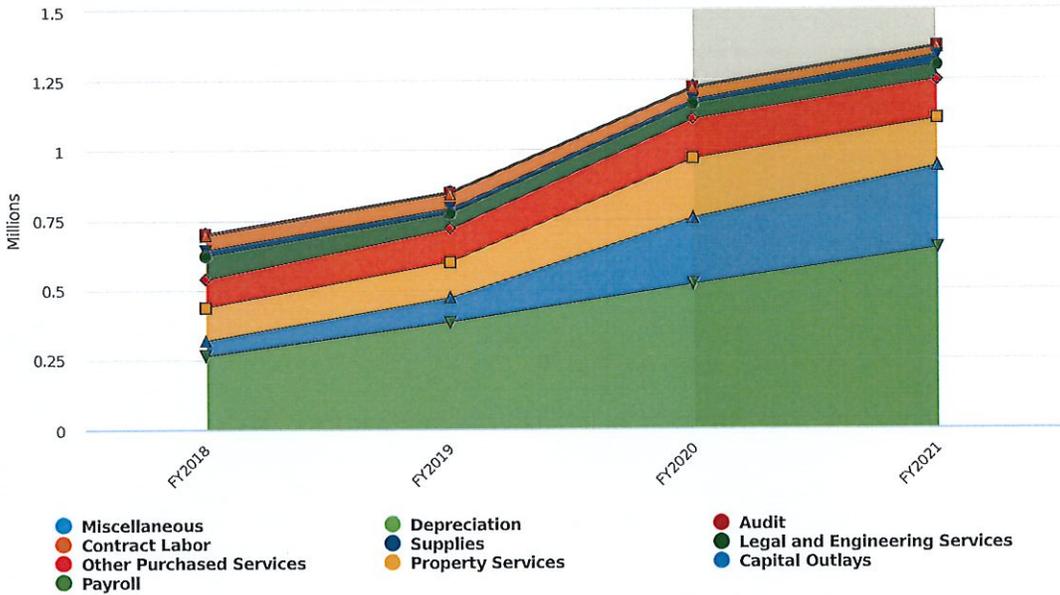
Name	FY2018 Actual	FY2019 Actual	FY2020 Budgeted	FY2021 Budgeted	FY2020 Budgeted vs. FY2021 Budgeted (% Change)
Expenditures					
Administration	\$156,666.03	\$174,151.79	\$186,293.00	\$158,653.99	-14.8%
Building	\$56,690.00	\$51,378.45	\$47,900.00	\$31,194.18	-34.9%
Public Safety	\$277,871.65	\$321,449.90	\$369,669.00	\$523,882.57	41.7%
Parks	\$41,709.82	\$132,046.02	\$157,547.00	\$159,648.02	1.3%
Streets	\$83,628.11	\$156,188.84	\$168,416.00	\$216,298.75	28.4%
Street Capital	\$39,457.00	\$0.00	\$208,734.50	\$198,807.00	-4.8%
Bridge	\$783.00	\$0.00	\$50,300.00	\$50,000.00	-0.6%
Sidewalk	\$45,272.83	\$14,668.21	\$35,800.00	\$31,034.00	-13.3%
<b>Total Expenditures:</b>	<b>\$702,078.44</b>	<b>\$849,883.21</b>	<b>\$1,224,659.50</b>	<b>\$1,369,518.51</b>	<b>11.8%</b>

# Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

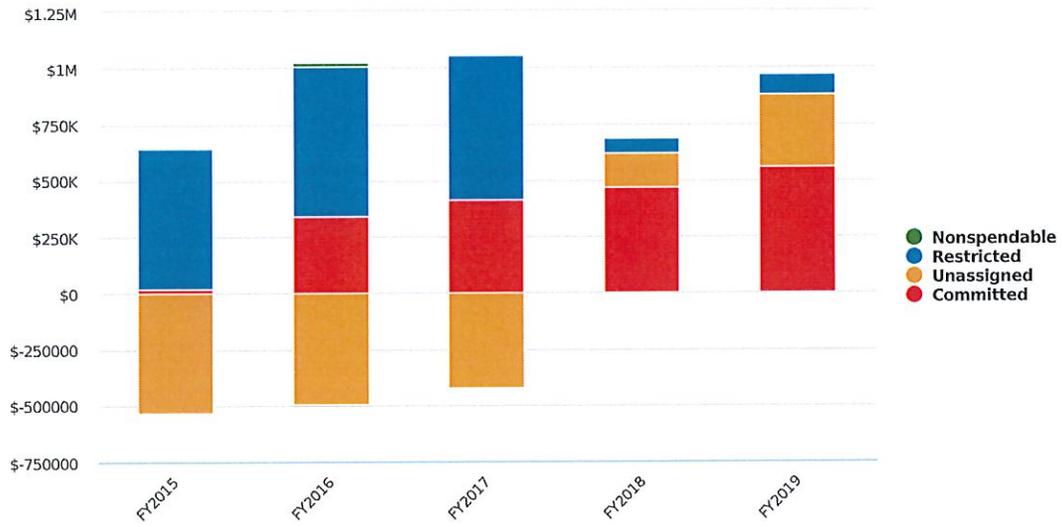


Grey background indicates budgeted figures.

Name	FY2020 Estimated	FY2020 Budgeted	FY2021 Budgeted	FY2020 Budgeted vs. FY2021 Budgeted (% Change)
Expense Objects				
Payroll	\$240,226.44	\$516,517.55	\$643,106.51	24.5%
Contract Labor	\$17,965.00	\$40,000.00	\$26,800.00	-33%
Supplies	\$9,149.08	\$14,075.00	\$33,840.00	140.4%
Legal and Engineering Services	\$40,406.17	\$54,705.00	\$53,660.00	-1.9%
Audit	\$5,180.00	\$5,170.00	\$4,510.00	-12.8%
Property Services	\$63,804.63	\$212,030.00	\$170,062.00	-19.8%
Other Purchased Services	\$96,251.08	\$141,427.45	\$140,923.00	-0.4%
Capital Outlays	\$21,737.30	\$237,734.50	\$293,807.00	23.6%
Depreciation	\$2,717.90	\$3,000.00	\$2,810.00	-6.3%
<b>Total Expense Objects:</b>	<b>\$497,437.60</b>	<b>\$1,224,659.50</b>	<b>\$1,369,518.51</b>	<b>11.8%</b>

# Fund Balance

Fund Balance Projections



	% Change
<b>Fund Balance</b>	
Unassigned	0%
Restricted	0%
Nonspendable	0%
Committed	0%
<b>Total Fund Balance:</b>	<b>0%</b>

FUND	TYPE	ACCT	ACCOUNT DESCRIPTION	2018	2019	2020	2020	2020	2021
				AUDITED ACTUAL	AUDITED ACTUAL	2020 BUDGET	EST BUDGET	2020 ACTUAL	BUDGET
<b>GENERAL FUND - ADMINISTRATION</b>									
10	31	01	PROPERTY TAXES	99,660.85	100,298.72	133,063.00	131,259.54	130,859.54	134,107.00
10	31	03	SALES TAX - TOWN	34,089.93	30,742.00	17,730.00	62,776.14	44,776.14	991.00
10	31	04	SALES TAX - COUNTY	-	-	-	-	-	-
10	31	08	PENALTY & INTEREST	268.57	362.24	300.00	336.62	286.62	330.00
10	31	09	DELINQUENT TAX	6.43	32.07	50.00	-	-	30.00
10	31	10	ABATEMENTS	-	863.51	-	1,215.27	1,215.27	-
10	32	01	LIQUOR LICENSES	6,732.00	3,450.00	4,000.00	4,240.50	4,240.50	3,650.00
10	32	04	SPECIAL REVIEWS	2,350.00	6,562.97	2,000.00	1,666.30	1,666.30	1,000.00
10	35	03	INTEREST INC-US AGENCY	-	-	-	-	-	-
10	35	04	INTEREST INCOME	13,123.62	12,909.34	11,200.00	9,522.89	9,190.89	10,400.00
10	35	05	LATE CHARGES	6,533.45	8,158.62	8,500.00	3,172.11	2,572.11	2,500.00
10	35	06	OTHER INCOME	820.80	246.15	250.00	1.00	1.00	-
10	35	15	REFUND OF EXP	3,585.52	10,998.51	-	10,706.23	2,472.23	-
10	35	16	RESTITUTION	8,127.10	10,189.88	10,200.00	6,701.50	6,001.50	5,700.00
10	35	20	GRANT REVENUE	-	-	-	96,007.00	17,187.32	-
10	39	99	TRANSFER IN - (OUT)	-	-	-	44,629.00	-	-
				<b>175,298.27</b>	<b>184,814.01</b>	<b>187,293.00</b>	<b>372,234.10</b>	<b>220,469.42</b>	<b>158,708.00</b>

<b>GENERAL FUND - ADMINISTRATION</b>									
10	41	1+	TOTAL PAYROLL	22,723.88	40,570.14	58,711.00	50,312.12	43,152.30	33,169.00
10	41	10	WORK COMP	349.00	213.00	126.00	126.00	126.00	131.00
10	41	02	CONTRACT LABOR	-	-	-	432.00	432.00	-
10	41	15	OFFICE SUPPLIES	4,350.71	5,126.92	3,675.00	3,668.41	3,168.41	3,937.00
10	41	16	OPERATING SUPPLIES	640.73	655.37	725.00	607.86	569.86	721.00
10	41	17	POSTAGE	480.72	1,688.86	1,850.00	440.45	430.45	450.00
10	41	20	LEGAL SERVICES	69,915.09	53,020.91	50,080.00	67,903.59	61,903.59	51,160.00
10	41	21	AUDIT & BUDGET EXPENSE	6,862.50	5,170.00	5,170.00	5,290.00	5,290.00	4,510.00
10	41	22	REPAIRS & MAINTENANCE	-	-	-	325.00	325.00	-
10	41	23	VEHICLE EXPENSE	-	-	-	-	-	-
10	41	25	TOWN HALL EXPENSE	13,756.74	11,043.23	10,765.00	11,678.77	11,278.77	11,683.00
10	41	26	TRAVEL & MEETINGS	2,314.04	3,855.74	10,700.00	1,043.34	938.34	10,790.00
10	41	27	INSURANCE & BONDS	2,516.76	6,437.66	3,326.00	3,136.30	3,136.30	3,766.00
10	41	28	UTILITIES	5,354.38	5,400.41	4,800.00	4,625.17	3,925.17	4,405.00
10	41	29	TELEPHONE	1,818.10	1,466.29	1,950.00	1,138.50	1,038.50	1,147.00
10	41	30	PUBLISHING & ADS	4,822.74	3,455.94	3,600.00	1,616.25	1,456.25	1,500.00
10	41	31	DUES & SUBSCRIPTIONS	6,339.00	8,166.30	8,700.00	9,562.50	9,487.50	9,703.00
10	41	90	CNTY TREASURER'S FEE	2,126.85	2,142.25	3,000.00	2,813.33	2,780.33	2,810.00
10	41	33	DATA PROCESSING	5,219.79	10,634.95	11,825.00	13,823.49	13,268.49	13,726.00
10	41	40	MISCELLANEOUS (CDOT GRANT)	-	-	-	138,432.93	90,027.47	-
10	41	43	CULTURAL EVENTS	-	5,000.00	-	38.91	38.91	850.00
10	41	44	HUMAN SERVICES	7,075.00	6,263.28	4,290.00	4,318.99	4,318.99	4,250.00
10	41	70	CAPITAL OUTLAY	-	-	4,000.00	97,258.00	47,255.19	-
10	41	71	PASS THRU FUNDS	-	-	-	-	-	-
10	41	89	TRANSFER	-	-	-	-	-	-
				<b>156,666.03</b>	<b>174,151.79</b>	<b>187,293.00</b>	<b>418,591.91</b>	<b>304,347.82</b>	<b>158,708.00</b>
				<b>18,632.24</b>	<b>10,662.22</b>	<b>0.00</b>	<b>(46,357.81)</b>	<b>(83,878.40)</b>	<b>(0.00)</b>

FUND	TYPE	ACCT	ACCOUNT DESCRIPTION	2018	2019	2020		2021
				AUDITED ACTUAL	AUDITED ACTUAL	2020 BUDGET	EST BUDGET	2020 ACTUAL

GENERAL FUND - BUILDING									
12	32	03	BUILDING PERMITS	27,612.95	23,156.70	47,900.00	26,153.85	25,153.85	30,000.00
12	31	03	SALES TAX - TOWN	12,987.27	28,221.75		12,023.94	-	1,194.00
				<b>40,600.22</b>	<b>51,378.45</b>	<b>47,900.00</b>	<b>38,177.79</b>	<b>25,153.85</b>	<b>31,194.00</b>

GENERAL FUND - BUILDING									
12	43	1+	TOTAL PAYROLL	3,812.87	3,351.61	4,353.00	4,799.22	4,328.20	2,518.00
12	43	10	WORKMANS COMPENSATION	441.00	522.00	12.00	12.00	12.00	18.00
12	43	02	BUILDING INSPECTOR	48,121.10	45,421.00	40,000.00	31,972.50	28,972.50	26,800.00
12	43	15	OFFICE SUPPLIES	550.86	370.56	500.00	53.18	53.18	497.00
12	43	16	OPERATING SUPPLIES	511.36			-	-	-
12	43	17	POSTAGE	25.00		25.00	1.00	1.00	50.00
12	43	20	LEGAL SERVICES	2,398.50	838.50	1,200.00	429.00	429.00	-
12	43	23	VEHICLE EXPENSE	12.15			-	-	-
12	43	27	INSURANCE & BONDS	817.16	598.52	775.00	775.89	775.89	776.00
12	43	29	TELEPHONE	-	86.35		-	-	-
12	43	30	PUBLISHING & ADS	-	54.91	100.00	-	-	-
12	43	31	DUES & SUBSCRIPTIONS	-	135.00	935.00	135.00	135.00	535.00
				<b>56,690.00</b>	<b>51,378.45</b>	<b>47,900.00</b>	<b>38,177.79</b>	<b>34,706.77</b>	<b>31,194.00</b>
				<b>(16,089.78)</b>	<b>-</b>	<b>0.00</b>	<b>0.00</b>	<b>(9,552.92)</b>	<b>0.00</b>

FUND	TYPE	ACCT	ACCOUNT DESCRIPTION	2018	2019	2020		2021
				AUDITED ACTUAL	AUDITED ACTUAL	2020 BUDGET	EST BUDGET	2020 ACTUAL

GENERAL FUND - PUBLIC SAFETY									
14	31	02	S.O. AUTO TAXES	17,792.77	18,678.31	18,000.00	21,464.07	18,064.07	19,000.00
14	31	03	SALES TAX - TOWN	144,413.12	180,777.69	183,074.00	136,845.50	136,845.50	173,957.00
14	31	04	SALES TAX - COUNTY	106,933.96	120,348.86	115,000.00	144,587.38	118,587.38	126,700.00
14	31	04	BACK THE BADGE				-	-	162,000.00
14	31	06	CIGARETTE TAX	1,357.37	1,325.18	1,275.00	1,451.56	1,301.56	1,400.00
14	33	02	MOTOR VEHICLE - \$1.50	2,479.37	2,612.59	2,500.00	2,658.60	2,218.60	2,625.00
14	33	03	MOTOR VEHICLE - \$2.50	3,467.38	3,458.81	3,500.00	3,741.27	3,121.27	3,720.00
14	34	01	COURT FINES	54.25	631.78	500.00	417.28	417.28	400.00
14	34	02	POLICE FINES	18,984.25	20,437.07	20,000.00	14,003.00	12,853.00	17,225.00
14	34	03	MISC FINES-BONDS	971.50	202.25	200.00	368.50	368.50	
14	34	05	DOG TAGS	250.00	785.00	750.00	296.00	296.00	300.00
14	34	50	PD GRANT	3,272.84	18,859.24	12,970.00	1,352.68	1,352.68	5,400.00
14	35	10	OTHER AGENCY CONT				-	-	
14	35	10	SCHOOOL (SRO)	-	20,000.00	20,000.00	20,000.00	10,000.00	10,000.00
14	32	06	VIN INSPECTIONS	1,160.00	1,155.00	1,200.00	1,090.00	1,040.00	1,155.00
				<b>301,136.81</b>	<b>389,271.78</b>	<b>378,969.00</b>	<b>348,275.84</b>	<b>306,465.84</b>	<b>523,882.00</b>

GENERAL FUND - PUBLIC SAFETY									
14	42	1+	TOTAL PAYROLL	216,918.77	247,374.98	302,094.00	253,313.38	223,651.12	418,230.00
14	42	10	WORK COMP	7,326.00	9,286.00	7,212.00	7,212.00	7,212.00	915.00
14	42	15	OFFICE SUPPLIES	1,191.53	788.28	1,100.00	1,841.84	1,266.84	1,310.00
14	42	16	OPERATING SUPPLIES	7,152.08	3,614.92	1,500.00	5,480.13	5,180.13	19,953.00
14	42	17	POSTAGE	276.60	283.42	300.00	237.19	227.19	235.00
14	42	20	LEGAL SERVICES	640.50	195.00	975.00	4,587.88	4,002.88	2,500.00
14	42	22	REPAIRS & MAINTENANCE	358.50	280.00	250.00	360.00	360.00	360.00
14	42	23	VEHICLE EXPENSE	11,964.96	15,855.16	11,800.00	6,791.68	5,441.68	10,535.00
14	42	26	TRAVEL & MEETINGS	2,689.66	3,604.71	6,500.00	719.34	719.34	9,675.00
14	42	27	INSURANCE & BONDS	13,034.76	16,536.10	20,313.00	20,613.36	20,613.36	22,216.00
14	42	28	UTILITIES	2,100.53	2,066.34	2,200.00	1,803.27	1,588.27	1,800.00
14	42	29	TELEPHONE	1,697.76	2,641.75	4,250.00	2,056.09	1,715.09	3,265.00
14	42	30	PUBLISHING & ADS	64.10	141.90	50.00	1,081.16	1,081.16	104.00
14	42	31	DUES & SUBSCRIPTIONS	3,553.00	3,235.00	3,525.00	8,780.52	8,480.52	6,050.00
14	42	32	PERMITS & FEES				-	-	
14	42	33	DATA PROCESSING	8,481.90	9,719.28	16,300.00	15,521.66	15,076.66	25,234.00
14	42	40	MISCELLANEOUS	-	-	-	-	-	-
14	42	44	HUMAN SERVICES			600.00	551.41	551.41	1,500.00
14	42	70	CAPITAL OUTLAY		5,801.99		-	-	-
PUBLIC SAFETY				277,871.65	321,449.90	378,969.00	330,950.91	297,167.65	523,882.00
				<b>23,265.16</b>	<b>67,821.88</b>	<b>0.00</b>	<b>17,324.93</b>	<b>9,298.19</b>	<b>0.00</b>

FUND	TYPE	ACCT	ACCOUNT DESCRIPTION	2018	2019	2020		2021
				AUDITED ACTUAL	AUDITED ACTUAL	2020 BUDGET	EST BUDGET	2020 ACTUAL

GENERAL FUND - PARKS									
16	31	03	SALES TAX - TOWN	12,000.00	47,890.85	118,197.00	104,361.39	104,361.39	140,631.00
16	33	07	SEVERANCE TAX	7,093.79	10,721.21	8,800.00	4,764.61	4,764.61	5,000.00
16	33	08	MINERAL LEASING	6,002.47	6,580.32	6,300.00	3,918.97	3,918.97	3,925.00
16	35	01	RENTS & ROYALTIES	9,546.51	11,848.51	6,900.00	7,356.48	7,356.48	9,422.00
16	35	09	PARK CONTRIBUTIONS	9,500.00	30,487.52	-	10,360.00	10,360.00	670.00
16	35	04	GRANT REVENUE	-	25,000.00	-	-	-	-
16	35	10	OTHER AGENCY CONT	-	15,000.00	9,000.00	-	-	9,000.00
16	39	99	TRANSFER	-	-	-	-	-	-
				<b>44,142.77</b>	<b>147,528.41</b>	<b>159,197.00</b>	<b>130,761.45</b>	<b>130,761.45</b>	<b>183,648.00</b>

GENERAL FUND - PARKS									
16	46	3+	TOTAL PAYROLL	3,225.78	33,541.32	66,252.00	70,803.60	58,376.91	69,592.00
16	46	10	WORK COMP	467.00	2,297.00	1,375.00	1,375.00	1,375.00	1,768.00
16	46	02	CONTRACT LABOR	-	-	-	-	-	-
16	46	15	OFFICE SUPPLIES	80.93	36.76	50.00	16.24	16.24	37.00
16	46	16	OPERATING SUPPLIES	4,186.34	4,033.30	4,500.00	4,062.04	3,796.04	6,540.00
16	46	17	POSTAGE	70.63	-	-	49.61	49.61	50.00
16	46	20	LEGAL SERVICES	1,125.00	-	-	-	-	-
16	46	22	REPAIRS & MAINTENANCE	6,837.76	12,506.47	43,775.00	3,889.68	3,619.68	51,169.00
16	46	23	VEHICLE EXPENSE	407.56	1,068.97	1,250.00	1,471.64	1,296.64	1,150.00
16	46	24	RENTALS	1,651.50	750.00	-	-	-	850.00
16	46	25	SHOP EXPENSE	1,323.38	1,058.26	1,000.00	2,521.06	2,421.06	1,082.00
16	46	26	TRAVEL & MEETINGS	-	-	-	-	-	-
16	46	27	INSURANCE & BONDS	3,473.18	3,929.25	4,045.00	4,079.42	4,079.42	3,718.00
16	46	28	UTILITIES	7,127.71	7,573.89	7,500.00	6,996.27	6,406.27	6,312.00
16	46	29	TELEPHONE	105.78	389.37	400.00	507.56	447.56	816.00
16	46	30	PUBLISHING & ADS	9.50	182.79	50.00	-	-	-
16	46	32	FEES & PERMITS	817.77	748.45	750.00	748.45	748.45	749.00
16	46	40	MISCELLANEOUS	-	344.83	-	1,679.92	1,679.92	-
16	46	42	CONTRACT SERVICES	2,000.00	2,148.00	3,000.00	2,274.13	2,274.13	3,000.00
16	46	70	CAPITAL OUTLAY	8,800.00	61,437.36	25,250.00	24,530.18	24,530.18	36,815.00
16	49	99	TRANSFER IN - (OUT)	-	-	-	-	-	-
PARKS				41,709.82	132,046.02	159,197.00	125,004.80	111,117.11	183,648.00
				<b>2,432.95</b>	<b>15,482.39</b>	<b>(0.00)</b>	<b>5,756.65</b>	<b>19,644.34</b>	<b>0.00</b>

FUND	TYPE	ACCT	ACCOUNT DESCRIPTION	2018	2019	2020		2021
				AUDITED ACTUAL	AUDITED ACTUAL	2020 BUDGET	EST BUDGET	2020 ACTUAL

GENERAL FUND - STREETS									
20	31	03	SALES TAX - TOWN	14,931.04	56,147.46	51,804.00	94,007.21	94,007.21	103,807.00
20	31	05	FRANCHISE TAX	58,896.92	58,970.86	58,800.00	52,228.28	46,228.28	58,580.00
20	31	06	MISCELLANEOUS INCOME		279.00		-	-	
20	32	02	MISCELLANEOUS PERMITS	1,425.00	2,800.00	1,800.00	1,105.00	1,105.00	1,750.00
20	33	01	HIGHWAY USERS TAX	46,179.90	56,024.08	48,012.00	40,850.33	36,950.33	44,111.00
20	33	10	ROAD & BRIDGE	6,406.94	6,504.12	6,500.00	7,862.27	7,862.27	6,500.00
20	35	02	MOTOR FUEL TAX REFUND	1,069.19	1,228.00	1,500.00	1,179.14	1,179.14	1,550.00
				<b>128,908.99</b>	<b>181,953.52</b>	<b>168,416.00</b>	<b>197,232.23</b>	<b>187,332.23</b>	<b>216,298.00</b>

GENERAL FUND - STREETS									
20	45	1+	TOTAL PAYROLL	6,716.83	46,999.26	71,691.55	57,905.75	46,462.53	112,030.00
20	45	10	WORK COMP	3,679.00	2,540.50	1,691.00	1,691.00	1,691.00	3,468.00
20	45	02	CONTRACT LABOR			-	-	-	
20	45	15	OFFICE SUPPLIES	156.91	2.84		29.97	29.97	30.00
20	45	16	OPERATING SUPPLIES	187.63	563.39	900.00	657.64	654.64	840.00
20	45	17	POSTAGE	167.87	39.67	50.00	189.28	189.28	190.00
20	45	20	LEGAL & ENGINEERING SERV	10,695.00	1,845.00	1,950.00	380.00	380.00	-
20	45	22	REPAIRS & MAINTENANCE	11,315.97	33,812.00	19,850.00	45,208.54	44,583.54	12,716.00
20	45	23	VEHICLE EXPENSE	8,626.67	7,883.91	7,500.00	10,100.68	8,850.68	7,155.00
20	45	24	RENTALS	-	-		1,064.00	1,064.00	-
20	45	25	SHOP EXPENSE	5,123.23	3,734.49	4,000.00	3,074.04	2,814.04	1,879.00
20	45	26	TRAVEL & MEETINGS	-	-	-	31.66	31.66	-
20	45	27	INSURANCE & BONDS	5,122.28	5,593.26	8,548.45	8,728.88	8,728.88	3,317.00
20	45	28	UTILITIES	20,764.81	20,605.96	20,715.00	16,733.08	15,758.08	10,765.00
20	45	29	TELEPHONE	170.79	459.51	560.00	790.40	755.40	751.00
20	45	30	PUBLISHING & ADS	7.44	11.67	60.00	-	-	-
20	45	31	DUES & SUBSCRIPTIONS	550.00	-		-	-	-
20	45	32	FEES & PERMITS	-	-	-	-	-	-
20	45	40	MISCELLANEOUS	-	-	-	-	-	-
20	45	42	SNOW REMOVAL	3,628.68	20,094.88	17,400.00	4,911.16	4,411.16	8,157.00
20	45	44	STREET CLEANING	-	-	-	-	-	-
20	45	70	CAPITAL OUTLAY	6,715.00	12,002.50	13,500.00	39,365.13	39,365.13	55,000.00
STREETS				83,628.11	156,188.84	168,416.00	190,861.21	175,769.99	216,298.00
				45,280.88	25,764.68	(0.00)	6,371.02	11,562.24	(0.00)

FUND	TYPE	ACCT	ACCOUNT DESCRIPTION	2018	2019	2020	2020	2020	2021
				AUDITED ACTUAL	AUDITED ACTUAL	2020 BUDGET	EST BUDGET	2020 ACTUAL	BUDGET

GENERAL FUND - STREET CAPITAL										
22	31	03	SALES TAX - TOWN	-	22,840.66	-	-	-	-	-
			MARIJUANA REVENUE							25,000.00
22	31	05	IMPACT FEE	45,809.95	44,836.53	45,107.36	48,257.18	44,189.70		61,822.00
22	33	01	HIGHWAY USERS TAX	13,062.94	3,682.37					-
			TRANSFER							177,173.00
22	39	99	RESERVES			87,759.89				
				<b>58,872.89</b>	<b>71,359.56</b>	<b>132,867.25</b>	<b>48,257.18</b>	<b>44,189.70</b>		<b>263,995.00</b>

GENERAL FUND - STREET CAPITAL										
22	45	01	CONTRACT LABOR-ENGINEER		-	3,000.00				-
22	45	22	REPAIR & MAINTENANCE-MATERIAL							-
22	45	70	STREET CAPITAL	39,457.00	-	129,867.25	88,027.64	84,027.64		315,000.00
22	45	99	TRANSFER							-
				<b>39,457.00</b>	<b>-</b>	<b>132,867.25</b>	<b>88,027.64</b>	<b>84,027.64</b>		<b>315,000.00</b>
			BEGINNING RESERVE	2,119.01	2,119.01	-	90,775.00	90,775.00		51,004.54
			INCOME	-	71,359.56	-	48,257.18	44,189.70		263,995.00
			EXPENSE	-	-	-	88,027.64	84,027.64		315,000.00
			AUDIT ADJUSTMENT							
			NET CHANGE	-	71,359.56	-	(39,770.46)	(39,837.94)		(51,005.00)
			ENDING RESERVE	<b>2,119.01</b>	<b>73,478.57</b>	<b>-</b>	<b>51,004.54</b>	<b>50,937.06</b>		<b>(0.46)</b>

FUND TYPE ACCT	ACCOUNT DESCRIPTION	2018	2019	2020		2021
		AUDITED ACTUAL	AUDITED ACTUAL	2020 BUDGET	EST BUDGET	2020 ACTUAL

GENERAL FUND - BRIDGE							
24 35 04	INTEREST INCOME	3,206.98	11,065.26	10,300.00	4,269.82	4,204.82	7,000.00
24 35 13	BRIDGE RESERVE	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00
		<b>43,206.98</b>	<b>51,065.26</b>	<b>50,300.00</b>	<b>44,269.82</b>	<b>44,204.82</b>	<b>47,000.00</b>

GENERAL FUND - BRIDGE							
24 45 22	BRIDGE REPAIR	783.00	-	50,300.00	-	-	50,000.00
		783.00	-	50,300.00	-	-	50,000.00
		<b>42,423.98</b>	<b>51,065.26</b>	<b>-</b>	<b>44,269.82</b>	<b>44,204.82</b>	<b>(3,000.00)</b>

FUND	TYPE	ACCT	ACCOUNT DESCRIPTION	2018 AUDITED ACTUAL	2019 AUDITED ACTUAL	2020 BUDGET	2020 EST BUDGET	2020 ACTUAL	2021 BUDGET
------	------	------	---------------------	---------------------------	---------------------------	----------------	-----------------------	----------------	----------------

GENERAL FUND - SIDEWALK									
26	30	01	SIDEWALK REVENUE	30,434.02	30,773.49	35,800.00	31,044.29	28,459.29	31,034.00
TOTAL INCOME				30,434.02	30,773.49	35,800.00	31,044.29	28,459.29	31,034.00

GENERAL FUND - SIDEWALK									
26	45	15	OFFICE SUPPLIES	62.95	-	-	-	-	-
26	45	20	LEGAL SERVICES	-	-	500.00	-	-	-
26	45	22	REPAIRS & MAINTENANCE	45,209.88	7,682.21	35,200.00	47,149.57	39,608.65	31,034.00
26	45	30	PUBLISHING & ADS	-	-	100.00	-	-	-
26	45	70	CAPITAL OUTLAY	-	6,986.00	-	-	-	-
26	49	99	TRANSFER	-	-	-	-	-	-
TOTAL EXPENDITURES				45,272.83	14,668.21	35,800.00	47,149.57	39,608.65	31,034.00
				(14,838.81)	16,105.28	-	(16,105.28)	(11,149.36)	-
BEGINNING RESERVE				18,497.43	-	-	16,105.28	16,105.28	0.00
INCOME				30,434.02	30,773.49	35,800.00	31,044.29	28,459.29	31,034.00
EXPENSE				45,272.83	14,668.21	35,800.00	47,149.57	39,608.65	31,034.00
AUDIT ADJUSTMENT									
NET CHANGE				(14,838.81)	16,105.28	-	(16,105.28)	(11,149.36)	-
ENDING RESERVE				3,658.62	16,105.28	-	0.00	4,955.92	0.00

FUND TYPE ACCT	ACCOUNT DESCRIPTION	2018	2019	2020		2021	
		AUDITED ACTUAL	AUDITED ACTUAL	2020 BUDGET	EST BUDGET	2020 ACTUAL	2021 BUDGET
<b>GENERAL FUND SUMMARY</b>							
	GENERAL BEGINNING RESERVE	202,764.00	82,241.49	(176,019.78)	(176,019.78)	(176,019.78)	(291,452.48)
	GENERAL INCOME	822,600.95	1,108,144.48	1,160,742.25	1,210,252.70	987,036.60	1,455,759.00
	GENERAL EXPENSE	702,078.44	849,883.21	1,160,742.25	1,238,763.82	1,046,745.63	1,509,764.00
	AUDIT ADJUSTMENT						
	NET CHANGE	120,522.51	258,261.27	0.00	(28,511.13)	(59,709.03)	(54,005.00)
	GENERAL ENDING RESERVE	82,241.49	(176,019.78)	(176,019.78)	(147,508.65)	(116,310.75)	(237,447.48)
	LESS CLASSIFIED FUND BALANCE						
	NONSPENDABLE						
	RESTRICTED						
	LABOR	29,500.00	33,244.33	34,822.27	36,307.58	29,611.10	43,672.77
	COMMITTED						
	BRIDGE RESERVE	120,832.00	144,168.00		184,168.00	184,168.00	231,168.00
	AIRPORT						
	ASSIGNED						
	CAPITAL PURCHASES						
	CAPITAL PROJECTS	23,075.00					
	TOTAL CLASSIFIED FUND BAL	173,407.00	177,412.33	34,822.27	220,475.58	213,779.10	274,840.77
	UNASSIGNED FUND BAL	(91,165.51)	(353,432.11)	(210,842.05)	(367,984.23)	(330,089.85)	(512,288.25)
	EST UNASSIGNED						
	10%	70,207.84	84,988.32	116,074.22	123,876.38	104,674.56	150,976.40
	25%	175,519.61	212,470.80	290,185.56	309,690.96	261,686.41	377,441.00
	50%	351,039.22	424,941.61	580,371.12	619,381.91	523,372.82	754,882.00



## **Grant/Project Fund**

This fund account is a sub fund to the General Fund. It is a specialty pass through fund for General Fund Grants.



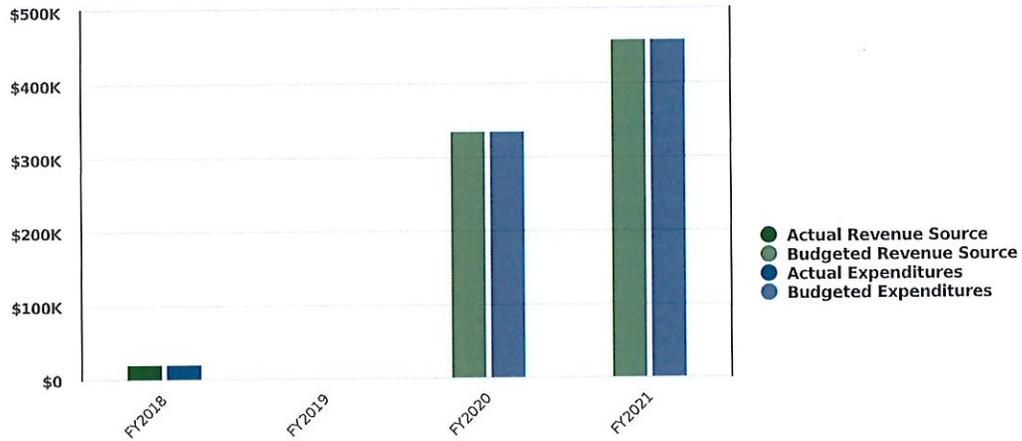
## Pass-Thru Grant Fund

According to GASB 24 all cash pass-through grants received by a government entity (referred to as a recipient government) are reported in its financial statement. Pass-through grants are those grants that are received by a recipient government to transfer to or spend on behalf of a secondary recipient.

As a general rule, recipient governments should recognize all cash pass-through grants and revenue and expenditures or expenses in a governmental, proprietary, or trust fund.

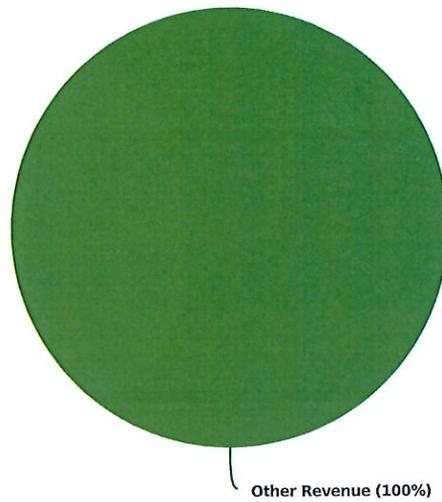
### Summary

The Town of Paonia is projecting \$460K of revenue in FY2021, which represents a 37.3% increase over the prior year. Budgeted expenditures are projected to increase by 37.3% or \$125K to \$460K in FY2021.

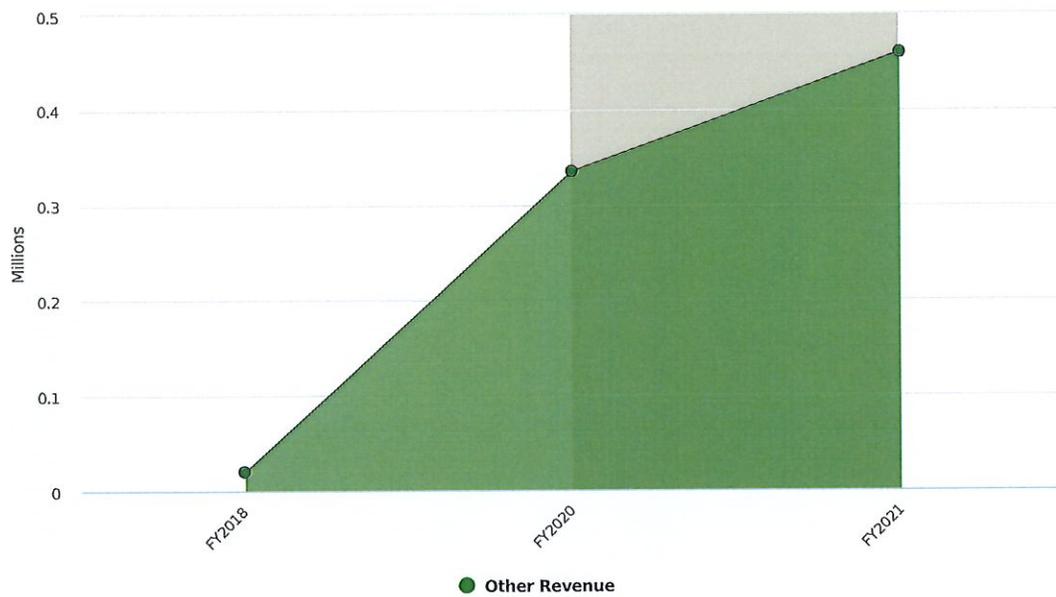


# Revenues by Source

Projected 2021 Revenues by Source



Budgeted and Historical 2021 Revenues by Source



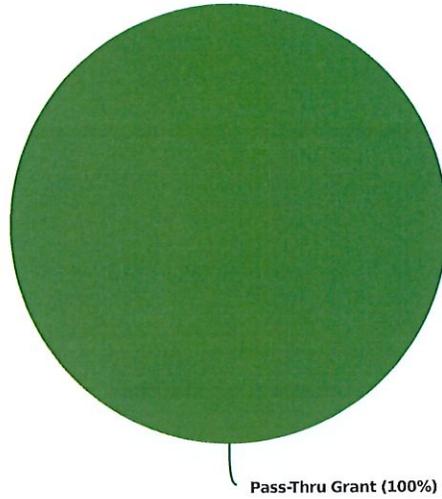
Grey background indicates budgeted figures.

Name	FY2020 Budgeted	FY2021 Budgeted	FY2020 Budgeted vs. FY2021 Budgeted (% Change)
Other Revenue	0.34	0.47	-29%

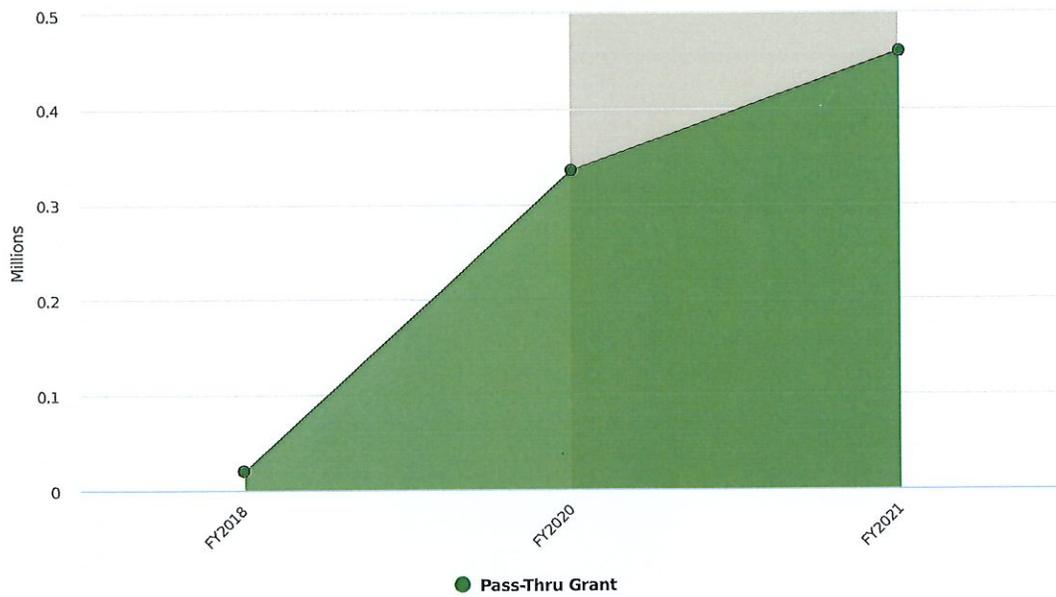
Name	FY2020 Budgeted	FY2021 Budgeted	FY2020 Budgeted vs. FY2021 Budgeted (% Change)
Revenue Source			
Other Revenue	\$335,000.00	\$460,000.00	37.3%
<b>Total Revenue Source:</b>	<b>\$335,000.00</b>	<b>\$460,000.00</b>	<b>37.3%</b>

# Expenditures by Function

## Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function



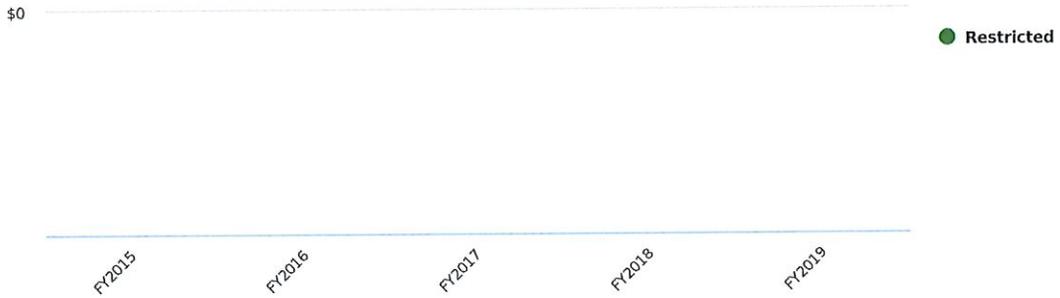
Grey background indicates budgeted figures.

Name	FY2020 Budgeted	FY2021 Budgeted	FY2020 Budgeted vs. FY2021 Budgeted (% Change)

Name	FY2020 Budgeted	FY2021 Budgeted	FY2020 Budgeted vs. FY2021 Budgeted (% Change)
Expenditures			
Pass-Thru Grant	\$335,000.00	\$460,000.00	37.3%
<b>Total Expenditures:</b>	<b>\$335,000.00</b>	<b>\$460,000.00</b>	<b>37.3%</b>

## Fund Balance

### Fund Balance Projections



	% Change
<b>Fund Balance</b>	
Restricted	0%
<b>Total Fund Balance:</b>	<b>0%</b>

FUND TYPE ACCT	ACCOUNT DESCRIPTION	2018	2019	2020	2020	2020	2021
		AUDITED ACTUAL	AUDITED ACTUAL	BUDGET	EST BUDGET	ACTUAL	BUDGET

PASS THROUGH GRANT FUND							
30 35 04		19,665.13	-	335,000.00	-	-	460,000.00
	TOTAL INCOME	19,665.13	-	335,000.00	-	-	460,000.00
30 46 20		19,665.13	-	335,000.00	-	-	460,000.00
	TOTAL EXPENDITURES	19,665.13	-	335,000.00	-	-	460,000.00
		-	-	-	-	-	-

PASS THROUGH GRANT FUND SUMMARY							
	BEGINNING RESERVE	-	-	-	-	-	-
	INCOME	19,665.13	-	335,000.00	-	-	460,000.00
	EXPENSE	19,665.13	-	335,000.00	-	-	460,000.00
	AUDIT ADJUSTMENT	-	-	-	-	-	-
	NET CHANGE	-	-	-	-	-	-
	ENDING RESERVE	-	-	-	-	-	-



## **Space 2 Create**

The Space-to-Create fund is a specialty fund. This fund is used to record all resource inflows and outflows that are associated with the special-purpose of the funds. The activities being paid for through the Space-to-Create fund constitute the administrative and operational tasks of Space-to-Create.

## SPACE-TO-CREATE INFORMATION

Space to Create Colorado is a collaborative effort of multiple organizations to provide affordable workforce housing and working spaces for creative sector entrepreneurs and artists in rural, small town and mountain communities in Colorado. On July 28, 2015, Governor John Hickenlooper announced the first state-driven initiative in the U.S. for affordable housing for artists. Space to Create Colorado will advance mixed-use projects that blend affordable live/work space for artists and their families with non-residential space for creative enterprises and organizations that serve a critical community need.

Nine new Space to Create projects will be initiated in eight regions of the state. The first Demonstration Project is in Trinidad. Ridgway was selected as the next community in the Southwestern Colorado region. And, Paonia was selected as the third Space to Create community. Future sites will be determined through a competitive process.

Space to Create Colorado is directed by a steering committee comprised of invested partners. Artspace provides market, feasibility and predevelopment consulting services on behalf of Space to Create Colorado. Each of the projects will be customized to meet community needs for workforce housing and commercial space for creative sector entrepreneurs, artists and arts-friendly organizations.

Artspace staff will meet with members of the community and the region in focus groups, representing Creatives, creative enterprises, arts and culture organizations, civic and nonprofit leaders, and the finance sector. A preliminary feasibility study report was published in March 2018 (Feasibility Study (<http://northforkcreative.org/wp-content/uploads/2018/04/Feasibility.pdf>)).

The Preliminary Feasibility Study (<http://northforkcreative.org/wp-content/uploads/2018/04/Feasibility.pdf>) provides preliminary feedback about the feasibility of creating a live/work, multi-use, or other arts facility development. There are six areas of consideration:

1. Project Concept
2. Arts Market
3. Local Leadership
4. Funding and Finance
5. Potential Sites
6. Alignment with Community Goals

The study kick-starts the process of creating affordable spaces for artists. As part of this fact-finding process, the Artspace team met with artists, city officials, funders, and local business owners January 16-18, 2018. They looked at potential properties and held a public meeting to welcome community participation, answer questions, and generate buzz.

The Artspace team provided a written report summarizing their findings and recommending next steps.

On September 27th, 2018, an Arts Market Survey (<http://paoniaspacetocreatesurvey.com/>) launched and is available to take online until November 7th, 2018. All creatives and community supporters in our region are invited to respond to this survey. The information gathered from the survey will directly impact the next phases of the project.

As a crucial step in the pre-development process, it is instrumental to determine the size and nature of a market. Artspace Consulting worked with the Paonia team to customize the online survey to reflect the unique characteristics of the project, local arts scene, and broader community. Developing the questionnaire, publicizing it, collecting data and analyzing the results takes about four to six months.

The Purpose of the Survey:

- Quantify the overall demand for arts and creative spaces.
- Identify the types of spaces, amenities and features that artists want/need.
- Inform site selection, design, and programmatic decisions.
- Maintain community involvement throughout the project.
- Help build support and secure additional funding.

We held a Survey Launch Party on September 27th in Poulos Park, Downtown Paonia. During Mountain Harvest Festival weekend, the Paonia team set up a booth in Town Park where people were encouraged to take the online survey. The survey is available online until November 7th, 2018.

By being selected by Colorado Creative Industries, Paonia received commitments from the Boettcher Foundation (\$250,000) and DOLA (\$35,000) matching grant to start the process. In July 2018, Colorado Creative Industries awarded the Town \$50,000 for pre-development.

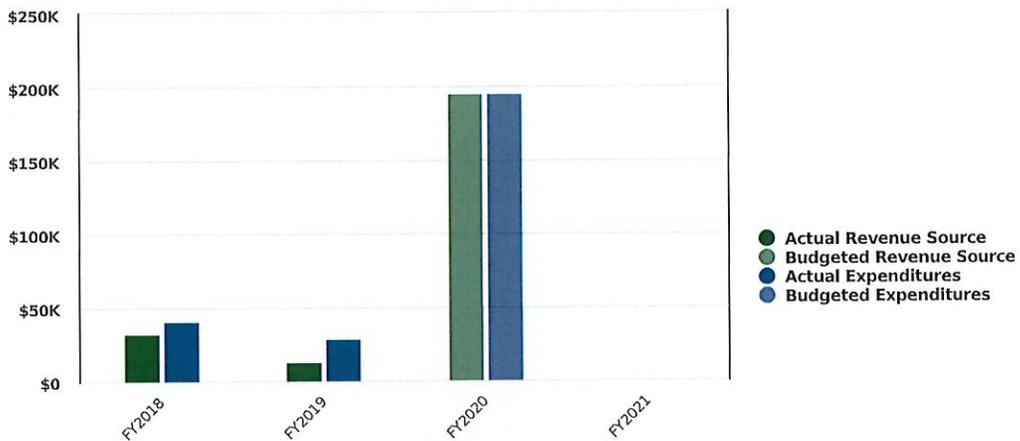
The Town of Paonia has committed some money and the NFVCC has received some funding from an anonymous donor and a grant from the Anschutz Family Foundation for staff support for the project. At this point, most local work has been on a volunteer basis.

Once we have a direction for how the development will go, Artspace and CCI will work with us to define sources of funding. These could come from federal or state economic development or housing programs or from private investors. There is a lot of interest around the country to support rural areas in creative placemaking projects.

So far there has been very little cost to the Town of Paonia. The Feasibility and Market studies are being funded by the Boettcher Foundation and DOLA. Once sites and facilities are identified, we will be looking for creative ways to finance the projects. It is fully recognized that the Town budget is tight and that roads, infrastructure and safety take priority.

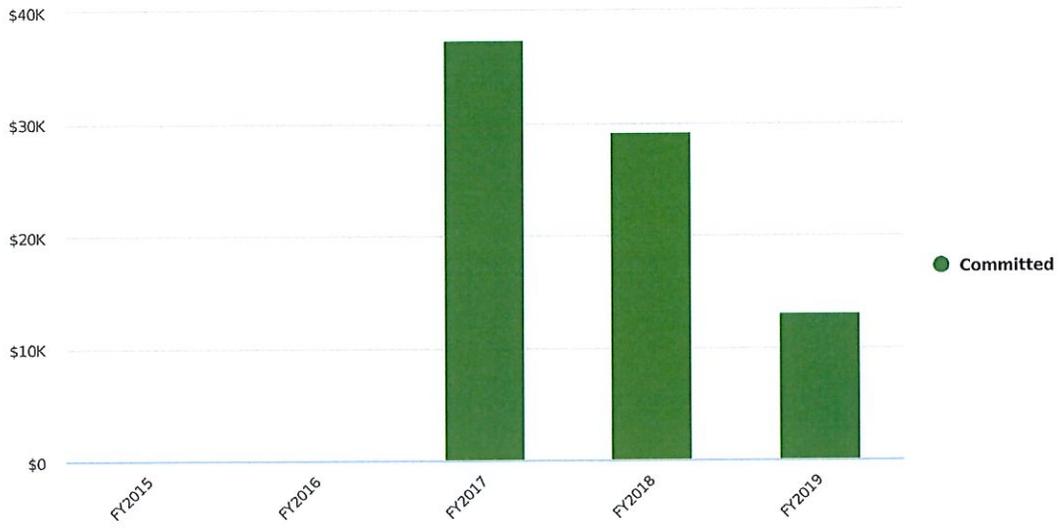
### Summary

The Town of Paonia has withdrawn from the Program as of FY2021, therefore, represents a 100% decrease over the prior year. Budgeted expenditures are projected to decrease by 100% or \$195.2K to directly relating to the withdrawal in FY2021.



### Fund Balance

### Fund Balance Projections



	% Change
<b>Fund Balance</b>	
Committed	0%
<b>Total Fund Balance:</b>	<b>0%</b>

FUND TYPE ACCT	ACCOUNT DESCRIPTION	2018	2019	2020	2020	2020	2021
		AUDITED ACTUAL	AUDITED ACTUAL	2020 BUDGET	EST BUDGET	2020 ACTUAL	BUDGET

SPACE 2 CREATE							
32 35 01	BOETTCHER	-	-	150,000.00	-	-	-
32 35 02	DOLA	31,708.42	7,453.19		-	-	-
32 35 04	CCI	-	5,000.00	45,000.00	-	-	-
32 35 09	S2C CONTRIBUTIONS	918.00	-		-	-	-
32 35 05	INTEREST	82.29	188.41	200.00	39.41	39.41	-
TOTAL INCOME		32,708.71	12,641.60	195,200.00	39.41	39.41	-
32 50 17	POSTAGE	31.90	-				-
32 50 22	STUDIES		26,556.00	-			-
32 50 26	TRAVEL & MEETINGS	620.75	2,180.87				-
32 50 30	PUBLISHING & ADS	246.40	-				-
TOTAL EXPENDITURES		40,899.05	28,736.87	195,200.00	-	-	13,163.57
		(8,190.34)	(16,095.27)	-	39.41	39.41	(13,163.57)

SPACE 2 CREATE FUND SUMMARY							
BEGINNING RESERVE		37,409.77	29,219.43	13,124.16	13,124.16	13,124.16	13,163.57
INCOME		32,708.71	12,641.60	195,200.00	39.41	39.41	-
EXPENSE		40,899.05	28,736.87	195,200.00	-	-	13,163.57
AUDIT ADJUSTMENT							
NET CHANGE		(8,190.34)	(16,095.27)	-	39.41	39.41	(13,163.57)
ENDING RESERVE		29,219.43	13,124.16	13,124.16	13,163.57	13,163.57	0.00



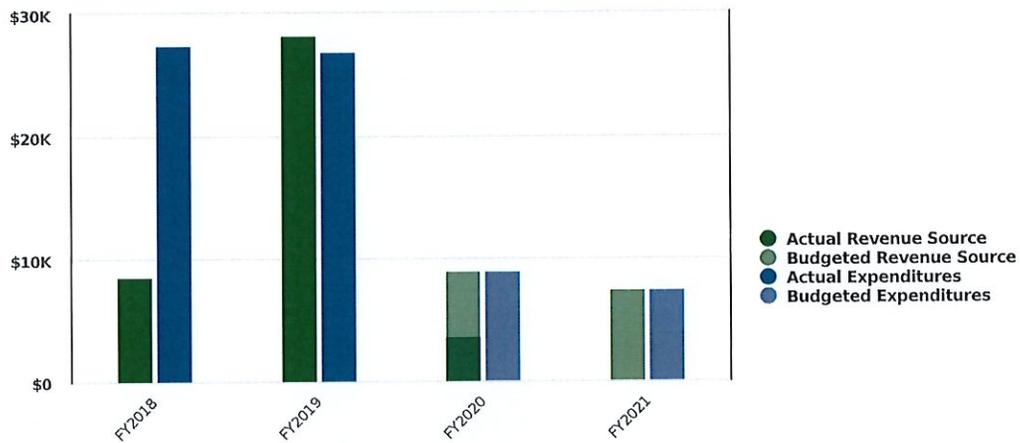
## Conservation Trust Fund

The Conservation Trust Fund is a special revenue fund established to account for the receipt of Lottery Funds received from the State of Colorado. This fund is used to record all resource inflows and outflows that are associated with the special-purpose of the funds. The activities being paid for through the Conservation Trust fund constitute the administrative and operational tasks of Conservation Trust Funds.

These funds are restricted in use to the acquisition, development, and maintenance of new conservation sites or for capital improvements for recreational purposes on any public site. Conservation Trust Fund revenues are distributed by the State from Lottery proceeds based on population estimates for the entity receiving the funds.

### Summary

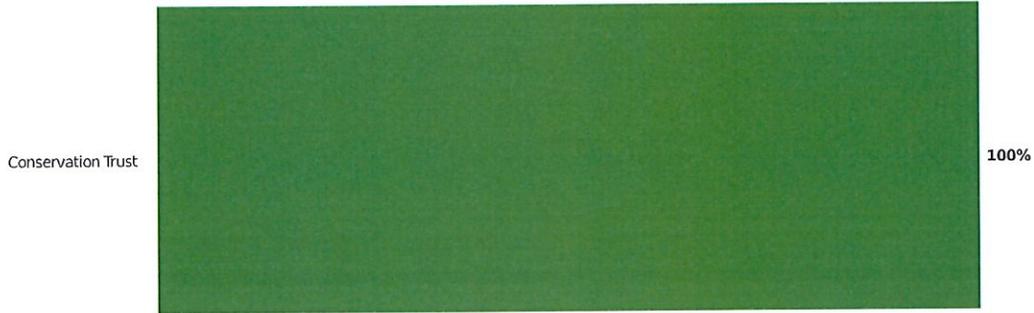
The Town of Paonia is projecting \$7.5K of revenue in FY2021, which represents a 16.8% decrease over the prior year. Budgeted expenditures are projected to decrease by 16.8% or \$1.51K to \$7.5K in FY2021.



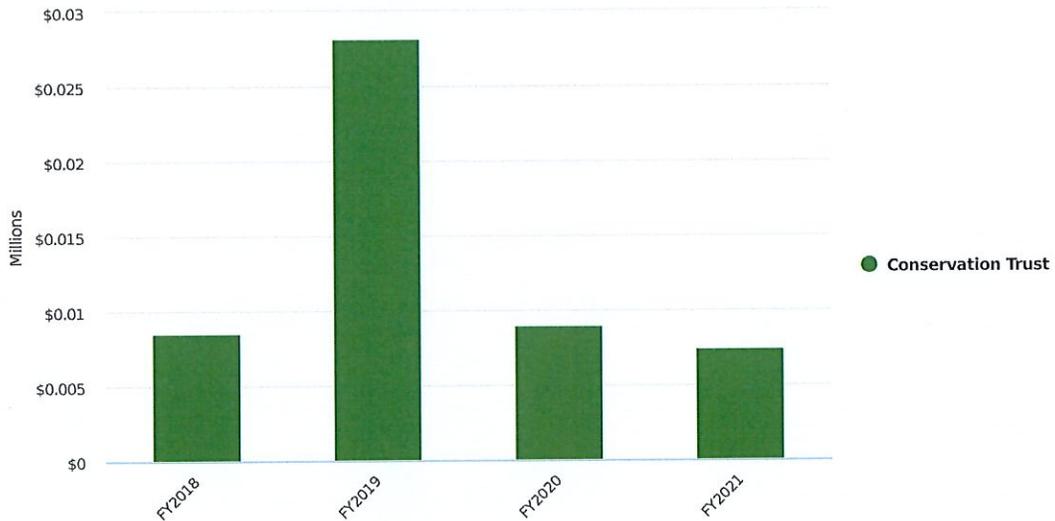
## Revenues by Source

Conservation Trust Fund is a single source revenue from the State of Colorado Lottery Funds.

### Projected 2021 Revenues by Source



### Budgeted and Historical 2021 Revenues by Source



Name	FY2020 Estimated	FY2020 Budgeted	FY2021 Budgeted	FY2020 Budgeted vs. FY2021 Budgeted (% Change)
Revenue Source				
Conservation Trust	\$3,623.88	\$9,008.00	\$7,495.00	-16.8%
<b>Total Revenue Source:</b>	<b>\$3,623.88</b>	<b>\$9,008.00</b>	<b>\$7,495.00</b>	<b>-16.8%</b>

## Expenditures by Function

In order for an expenditure to be eligible for Conservation Trust Fund spending, it must fall into specific categories. Specifics can be found at:

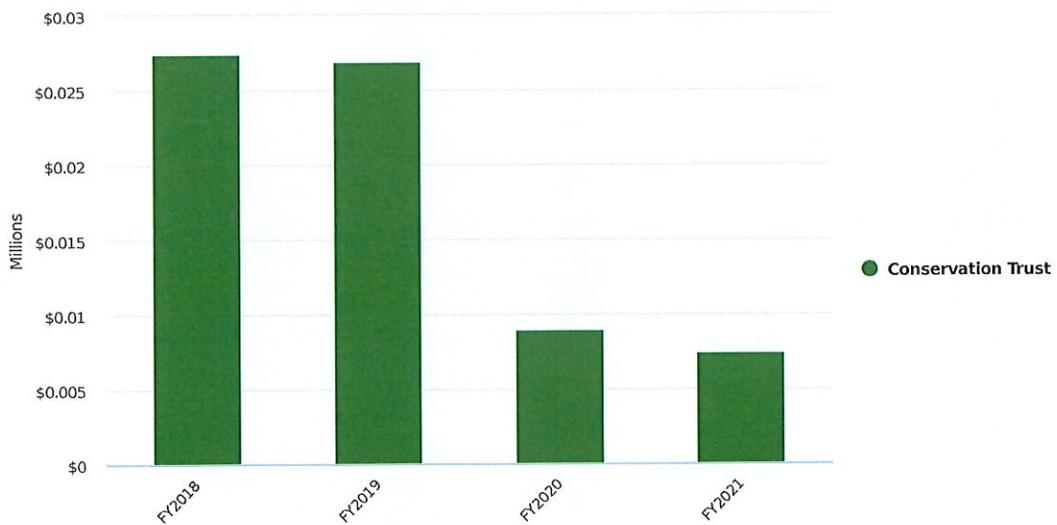
[www.colorado.gov/cs/Satellite/DOLA-Main/CBON/1251591555779#newacq](http://www.colorado.gov/cs/Satellite/DOLA-Main/CBON/1251591555779#newacq)

All eligible expenditures **must occur** on a new conservation site or a public site. A public site is defined by the department as a publicly owned site.

### Budgeted Expenditures by Function



### Budgeted and Historical Expenditures by Function

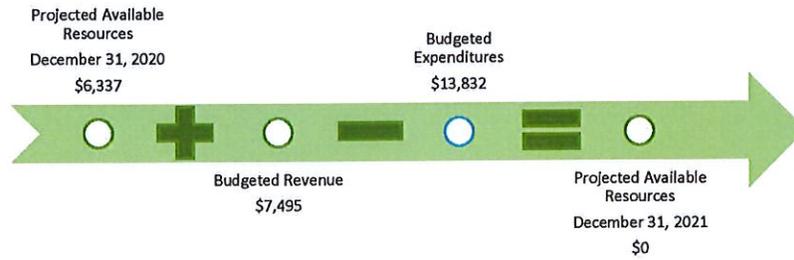


Name	FY2020 Estimated	FY2020 Budgeted	FY2021 Budgeted	FY2020 Budgeted vs. FY2021 Budgeted (% Change)
Expenditures				
Conservation Trust	\$0.00	\$9,008.00	\$7,495.00	-16.8%
<b>Total Expenditures:</b>	<b>\$0.00</b>	<b>\$9,008.00</b>	<b>\$7,495.00</b>	<b>-16.8%</b>

## CONSERVATION TRUST FUND HISTORY

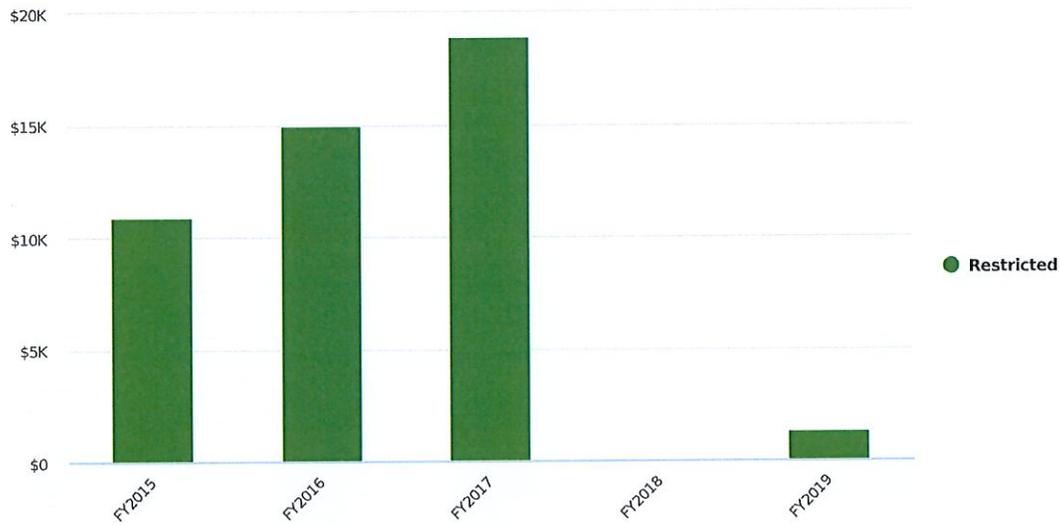
PROJECT	2021	2020	2019	2018	2017	2016	2015	2014
POULOS PARK UPGRADE	3,495.00							
BIKE RACKS FOR TOWN PARK	4,000.00							
DELTA BRICK & CLIMATE COMPANY		600.00						
PAONIA TREE SERVICE-TREE TRIMMING			6,900.00					
CUSSEIT LLC-EHS CENTER ROOF			20,000.00					
IRA HOUSEWEART METALWORKER				5,000.00				
TLC TREE SERVICES				300.00				
C&N CONSTRUCTION				22,191.96				
WESTERN SLOPE TREE SERVICE					500.00			
MISTY MOUNTAIN IHC					2,897.50			
COLO STATE FOREST SERVICE					824.00			
TREE TRIMMING						5,200.00		
ASPEN TREE							7,500.00	5,000.00
NEW TREE FOR APPLE VALLEY							500.00	
LEVEL 2 TREE INSPECTION							2,000.00	
<b>TOTAL</b>	<b>7,495.00</b>	<b>600.00</b>	<b>26,900.00</b>	<b>27,491.96</b>	<b>4,221.50</b>	<b>5,200.00</b>	<b>10,000.00</b>	<b>5,000.00</b>

# CONSERVATION TRUST FUND BALANCE FOR 2021



## Fund Balance

Fund Balance Projections



	% Change
<b>Fund Balance</b>	
Restricted	0%
<b>Total Fund Balance:</b>	<b>0%</b>

FUND TYPE ACCT	ACCOUNT DESCRIPTION	2018 AUDITED ACTUAL	2019 AUDITED ACTUAL	2020 BUDGET	2020 EST BUDGET	2020 ACTUAL	2021 BUDGET
----------------	---------------------	---------------------------	---------------------------	----------------	-----------------------	----------------	----------------

CONSERVATION TRUST FUND							
40 38 01	CONSERVATION TRUST	8,571.11	28,208.31	9,000.00	7,417.78	5,617.78	7,492.00
40 38 02	INTEREST	16.35	8.46	8.00	3.52	3.12	3.00
TOTAL INCOME		8,587.46	28,216.77	9,008.00	7,421.30	5,620.90	7,495.00
40 46 20	EXPENDITURES-CTF	27,491.96	26,900.00	9,008.00	600.00	600.00	13,832.67
40 46 99	TRANSFER	-	-	-	-	-	-
TOTAL EXPENDITURES		27,491.96	26,900.00	9,008.00	600.00	600.00	13,832.67
		(18,904.50)	1,316.77	-	6,821.30	5,020.90	(6,337.67)

CONSERVATION TRUST FUND SUMMARY							
CONS TRUST BEGINNING RESERVE		18,904.50	0.00	1,316.77	1,316.77	1,316.77	6,337.67
CONS TRUST INCOME		8,587.46	28,216.77	9,008.00	7,421.30	5,620.90	7,495.00
CONS TRUST EXPENSE		27,491.96	26,900.00	9,008.00	600.00	600.00	13,832.67
AUDIT ADJUSTMENT							
NET CHANGE		(18,904.50)	1,316.77	-	6,821.30	5,020.90	(6,337.67)
CONS TRUST ENDING RESERVE		0.00	1,316.77	1,316.77	8,138.07	6,337.67	0.00

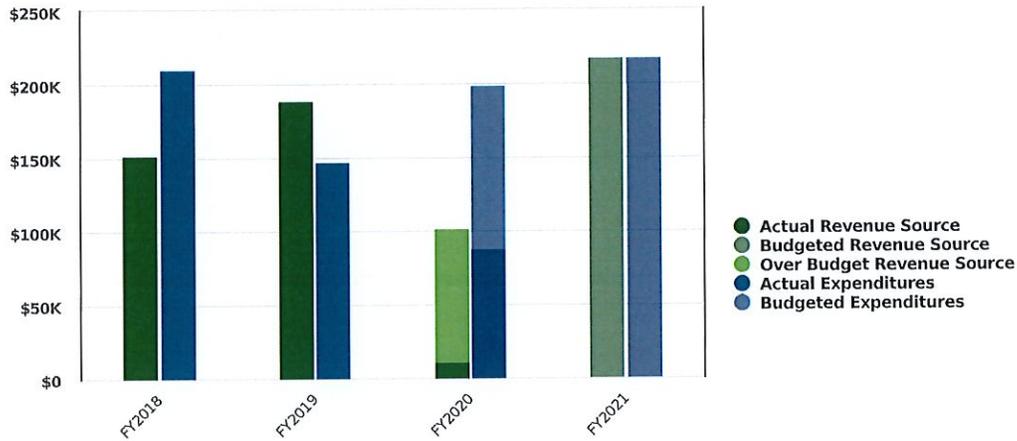


## Capital Improvement Fund

The Capital Improvement fund is a specialty fund. This fund is used to record all resource inflows and outflows that are associated with the special-purpose of the funds. The activities being paid for through the Capital Improvement fund is 1% of the 3% Town Sales Tax and used to account for capital project and purchases.

### Summary

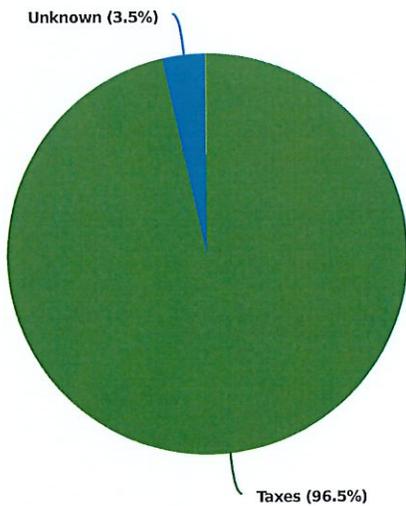
The Town of Paonia is projecting \$217,94K of revenue in FY2021, which represents a % increase over the prior year. Budgeted expenditures are projected to increase by 9.7% or \$19.19K to \$217.94K in FY2021.



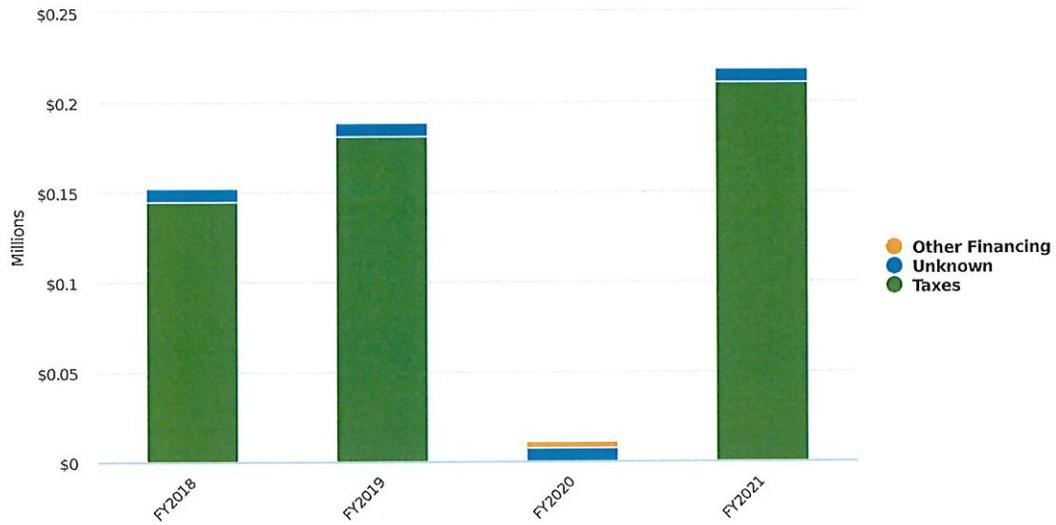
### Revenues by Source

Capital Improvement Program Fund revenues come from two sources. 1) 1% of the Town's 3% Sales Tax and 2) Airport Cell Phone Tower paid through Delta County Treasurer. The Cell Phone Tower revenue can only be used for airport expenditures.

#### Projected 2021 Revenues by Source



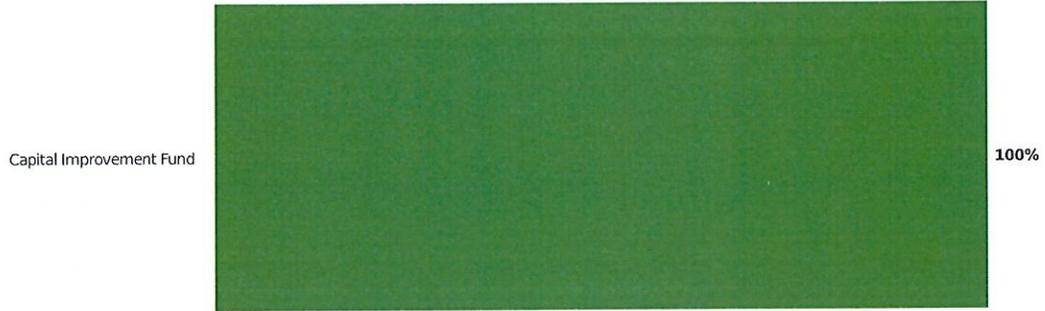
### Budgeted and Historical 2021 Revenues by Source



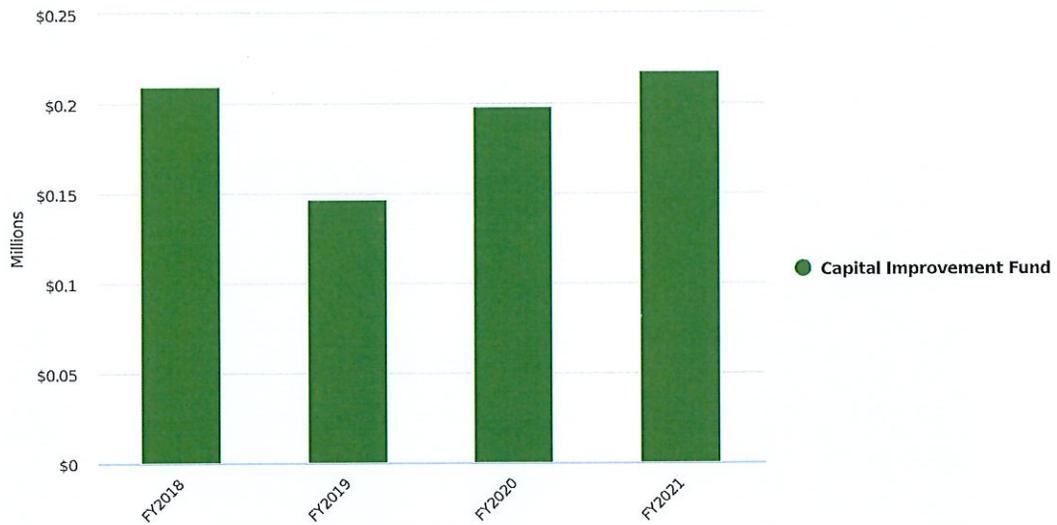
Name	FY2020 Estimated	FY2020 Budgeted	FY2021 Budgeted	FY2020 Budgeted vs. FY2021 Budgeted (% Change)
Revenue Source				
Unknown	\$4,962.50	\$7,650.00	\$7,650.00	0%
Taxes	\$96,827.36		\$210,290.00	
Other Financing	\$0.00	\$3,600.00		
<b>Total Revenue Source:</b>	<b>\$101,789.86</b>	<b>\$11,250.00</b>	<b>\$217,940.00</b>	<b>1,837.2%</b>

# Expenditures by Function

## Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function

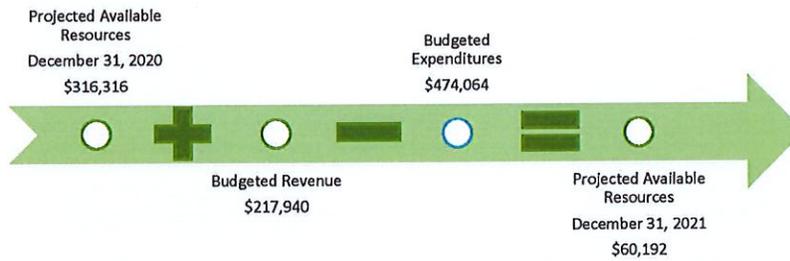


Name	FY2020 Estimated	FY2020 Budgeted	FY2021 Budgeted	FY2020 Budgeted vs. FY2021 Budgeted (% Change)
Expenditures				
Capital Improvement Fund	\$88,224.87	\$198,750.00	\$217,940.00	9.7%
<b>Total Expenditures:</b>	<b>\$88,224.87</b>	<b>\$198,750.00</b>	<b>\$217,940.00</b>	<b>9.7%</b>

## CAPITAL IMPROVEMENT PROGRAM (CIP)

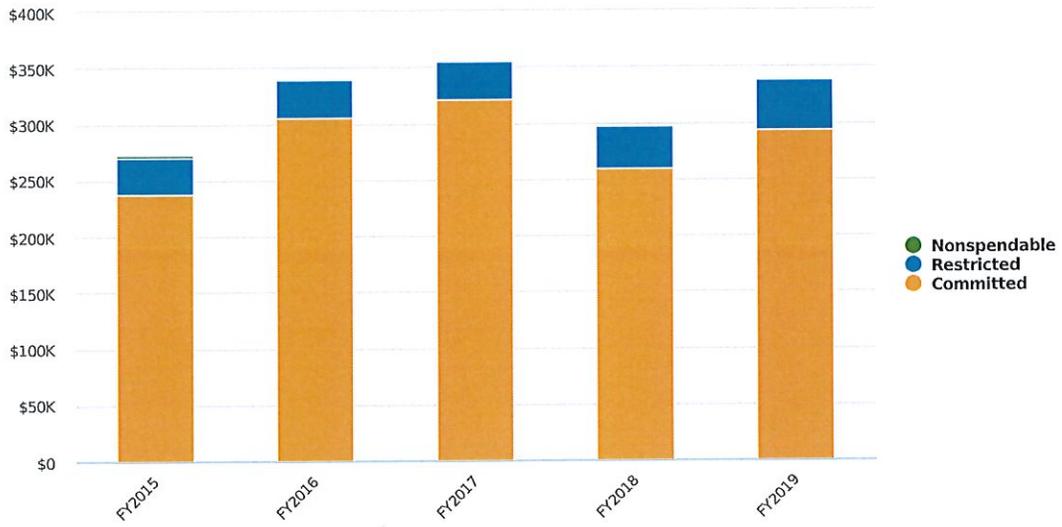
2020 CARRY FORWARD TO 2021				
Description	PROJECT	REALLOCATE	ACTUAL	REMAINING
<b>AIRPORT</b>				
PAONIA SHARE AIRPORT	60,192.00			60,192.00
<b>ADMINISTRATION</b>				
TOWN HALL UPGRADES	10,650.85			10,650.85
<b>PUBLIC WORKS</b>				
SIGN REPLACEMENT	6,894.69			6,894.69
STREETS	177,173.46			177,173.46
ELLEN HANSON SMITH CENTER	20,000.00			20,000.00
EQUIPMENT	16,517.49			16,517.49
SNOW PLOW TRUCK	45,000.00			45,000.00
<b>TOTAL</b>	<b>336,428.49</b>	-	-	<b>336,428.49</b>
<b>2021 REQUESTS</b>				
<b>ADMINISTRATION</b>				
TOWN HALL UPGRADES	20,000.00			20,000.00
COMPUTERS	7,550.00			7,550.00
<b>POLICE</b>				
VEHICLE	35,000.00			35,000.00
<b>PUBLIC WORKS</b>				
PINHAL HITCH TRAILER	18,000.00			18,000.00
ASPHALT PAVIN	25,000.00			25,000.00
LAWN MOWER	2,000.00			2,000.00
TRUCK	45,000.00			45,000.00
STREETS	35,000.00			35,000.00
EQUIPMENT	22,740.00			22,740.00
<b>TOTAL</b>	<b>210,290.00</b>	-	-	<b>210,290.00</b>
	<b>546,718.49</b>	-	-	<b>546,718.49</b>

## CAPITAL IMPROVEMENT PROGRAM (CIP) FUND BALANCE SUMMARY



### Fund Balance

### Fund Balance Projections



	% Change
<b>Fund Balance</b>	
Restricted	0%
Committed	0%
Nonspendable	0%
<b>Total Fund Balance:</b>	<b>0%</b>

FUND	TYPE	ACCT	ACCOUNT DESCRIPTION	2018	2019	2020	2020	2020	2021
				AUDITED ACTUAL	AUDITED ACTUAL	BUDGET	EST BUDGET	ACTUAL	BUDGET

CAPITAL IMPROVEMENT FUND									
50	31	03	SALES TAX - CAP. IMPROVEMENTS	144,322.07	180,777.64	187,500.00	214,094.00	196,007.11	210,290.00
50	31	06	AIRPORT	7,650.00	7,650.00	7,650.00	7,650.00	7,650.00	7,650.00
50	31	13	MISCELLANEOUS	-	-	-	500.00	500.00	-
TOTAL INCOME				151,972.07	188,427.64	198,750.00	222,244.00	204,157.11	217,940.00
50	70	20	CAPITAL OUTLAY	209,924.77	42,589.85	187,500.00	231,615.49	229,915.50	309,353.03
50	70	30	CAPITAL PROJECTS	-	76,586.29	-	-	-	-
50	70	99	TRANSFERS	-	28,091.13	-	-	-	177,173.46
TOTAL EXPENDITURES				209,924.77	147,267.27	198,750.00	231,615.49	229,915.50	486,526.49
				(57,952.70)	41,160.37	-	(9,371.49)	(25,758.39)	(268,586.49)

CAPITAL IMPROVEMENT SUMMARY									
CAPITAL FUND BEGINNING RESERVE				354,941.31	296,988.61	338,149.98	338,149.98	338,149.98	328,778.49
CAPITAL INCOME				151,972.07	188,427.64	198,750.00	222,244.00	204,157.11	217,940.00
CAPITAL EXPENSE				209,924.77	147,267.27	198,750.00	231,615.49	229,915.50	486,526.49
AUDIT ADJUSTMENT					1.00				
NET CHANGE				(57,952.70)	41,161.37	-	(9,371.49)	(25,758.39)	(268,586.49)
CAPITAL FUND ENDING RESERVE				296,988.61	338,149.98	338,149.98	328,778.49	312,391.59	60,192.00
LESS CLASSIFIED FUND BALANCE									
RESTRICTED : TABOR									
COMMITTED									
AIRPORT				37,242.00	44,892.00	52,542.00	52,542.00	52,543.00	60,192.00
TOTAL CLASSIFIED FUND BAL				37,242.00	44,892.00	52,542.00	52,542.00	52,543.00	60,192.00
UNASSIGNED FUND BAL				259,746.61	293,257.98	285,607.98	276,236.49	259,848.59	-



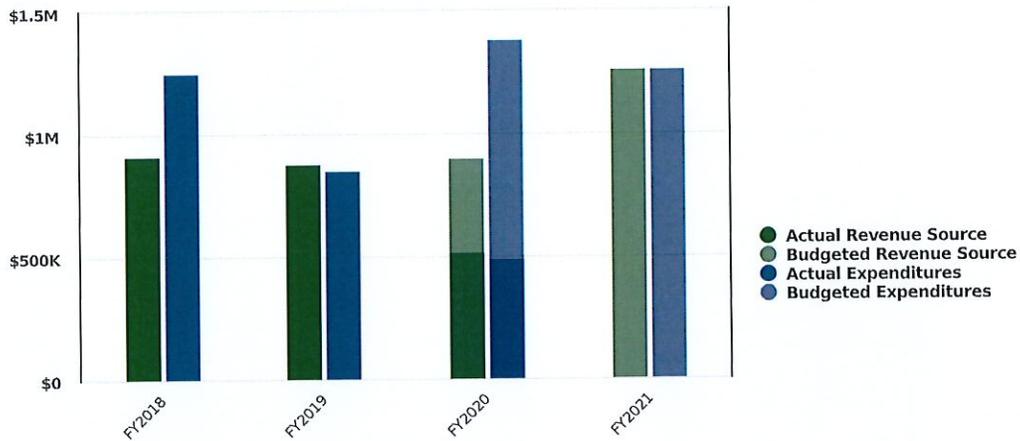
## Water Fund

**Water Fund:** The Town operates two water treatment facilities. The upper system, also known as the 2.0 Million Gallon (2MG) Water Treatment Plant (WTP) services primarily the out-of-town customers, water companies and the northeast end of Town. The lower system, also known as the 1.0 Million Gallon (1MG) Water Treatment Plant or commonly referred to as the "Clock Plant" services mostly Town proper. The primary sources of revenue are charges for service. This fund is used to account for the revenues and expenses associated with the operations and maintenance of the water treatment and delivery (distribution) system. Also, to be included in the charges for services or any rate consideration for this fund are the repayment of loans for the water treatment facilities and monies for capital re-investment to these systems.

The Enterprise Funds are used to report the same functions presented as **business-type activities** in the government-wide financial statements. The Town of Paonia uses Enterprise Funds to account for its Water, Sewer and Trash Funds, all of which are considered to be major funds of the Town of Paonia.

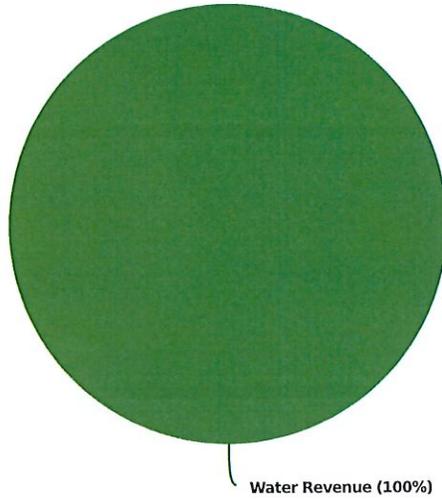
### Summary

The Town of Paonia is projecting \$1.26M of revenue in FY2021, which represents a 40% increase over the prior year. Budgeted expenditures are projected to decrease by 8.7% or \$119.7K to \$1.26M in FY2021.

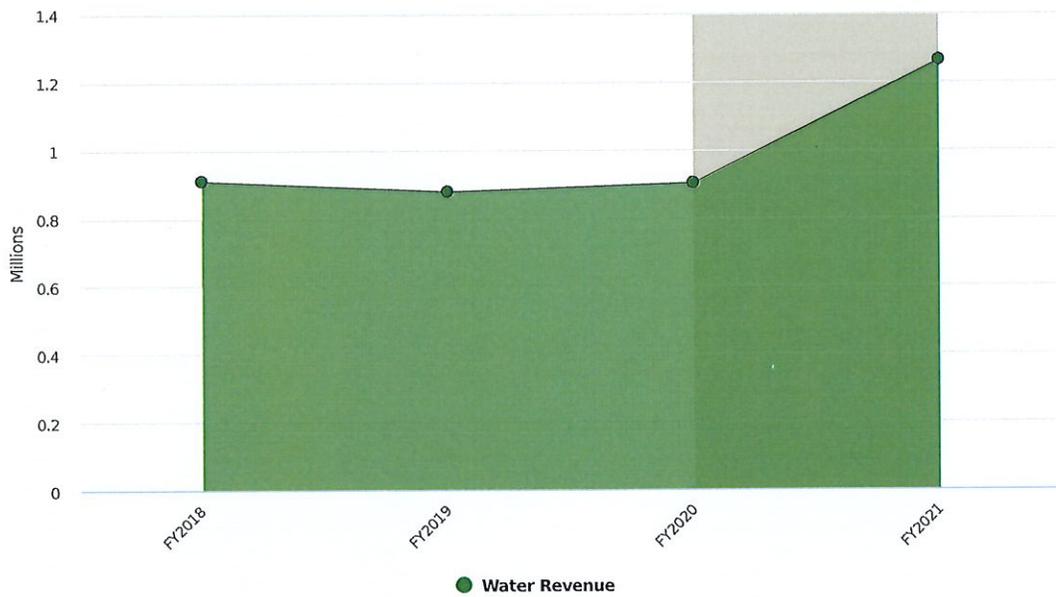


# Revenues by Source

Projected 2021 Revenues by Source



Budgeted and Historical 2021 Revenues by Source



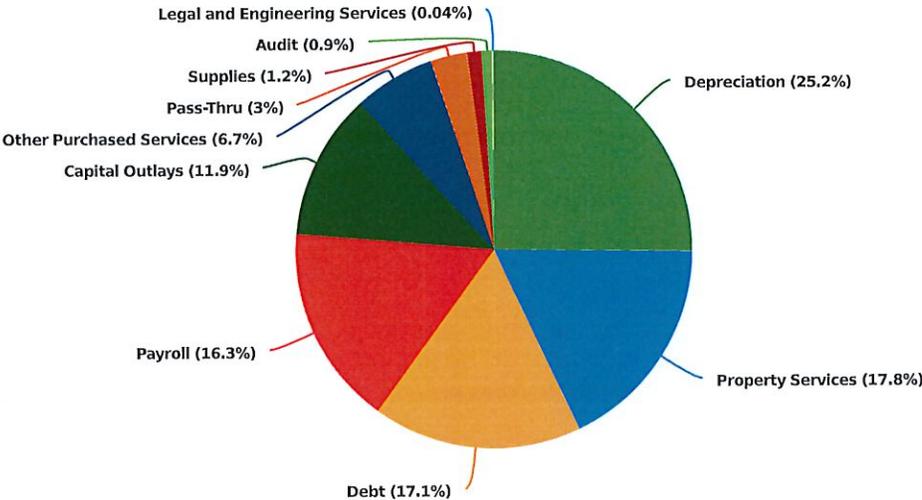
Grey background indicates budgeted figures.

Name	FY2020 Estimated	FY2020 Budgeted	FY2021 Budgeted	FY2020 Budgeted vs. FY2021 Budgeted (% Change)
Water Revenue	0.92	0.92	1.28	28.3%

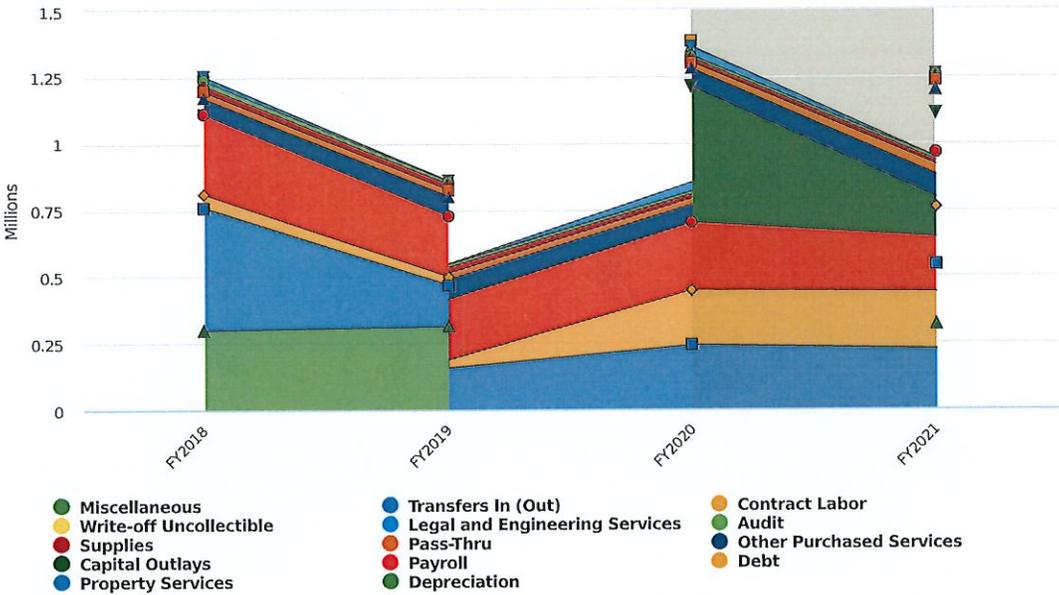
Name	FY2020 Estimated	FY2020 Budgeted	FY2021 Budgeted	FY2020 Budgeted vs. FY2021 Budgeted (% Change)
Revenue Source				
Water Revenue	\$516,466.22	\$901,312.40	\$1,261,878.00	40%
<b>Total Revenue Source:</b>	<b>\$516,466.22</b>	<b>\$901,312.40</b>	<b>\$1,261,878.00</b>	<b>40%</b>

# Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

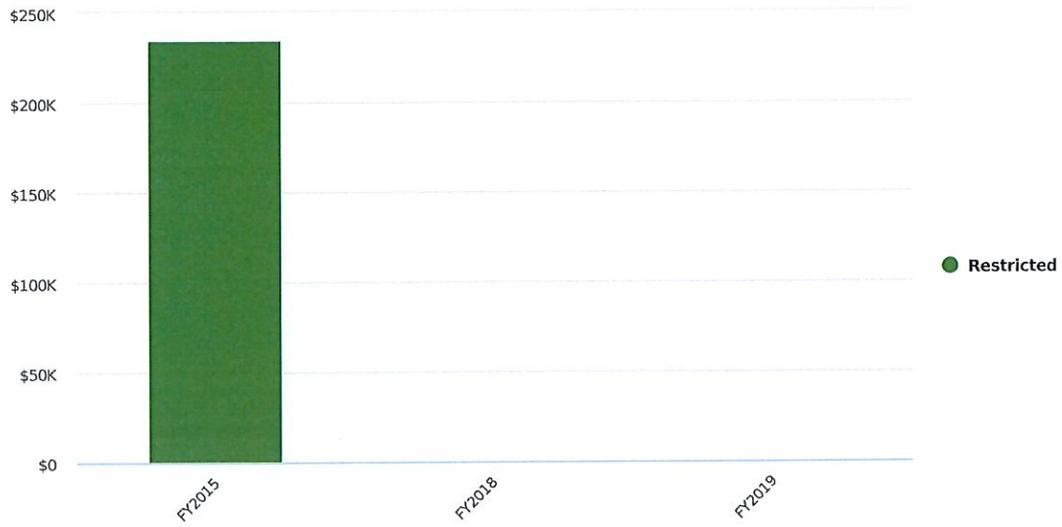


Grey background indicates budgeted figures.

Name	FY2020 Estimated	FY2020 Budgeted	FY2021 Budgeted	FY2020 Budgeted vs. FY2021 Budgeted (% Change)
Expense Objects				
Payroll	\$108,379.71	\$254,253.40	\$205,435.99	-19.2%
Contract Labor	\$0.00	\$20,000.00	\$0.00	-100%
Supplies	\$4,686.70	\$14,750.00	\$15,195.00	3%
Legal and Engineering Services	\$1,443.00	\$33,000.00	\$500.00	-98.5%
Audit	\$11,280.00	\$11,280.00	\$11,000.00	-2.5%
Property Services	\$94,431.53	\$239,850.00	\$224,340.00	-6.5%
Other Purchased Services	\$51,446.55	\$66,980.00	\$84,341.00	25.9%
Debt	\$182,767.23	\$206,875.00	\$215,286.00	4.1%
Write-off Uncollectible	\$0.00	\$250.00	\$200.00	-20%
Capital Outlays	\$18,851.73	\$510,064.00	\$150,000.00	-70.6%
Pass-Thru	\$14,722.59	\$24,274.00	\$37,499.00	54.5%
Depreciation	\$0.00	\$0.00	\$318,082.00	
<b>Total Expense Objects:</b>	<b>\$488,009.04</b>	<b>\$1,381,576.40</b>	<b>\$1,261,878.99</b>	<b>-8.7%</b>

# Fund Balance

Fund Balance Projections



	% Change
<b>Fund Balance</b>	
Restricted	0%
<b>Total Fund Balance:</b>	<b>0%</b>

FUND	TYPE	ACCT	ACCOUNT DESCRIPTION	2018	2019	2020		2021
				AUDITED ACTUAL	AUDITED ACTUAL	2020 BUDGET	EST BUDGET	2020 ACTUAL

WATER FUND - INCOME									
60	36	01	WATER CHARGES-BASE RATE	788,317.84	761,739.46	765,000.00	802,869.99	737,869.99	664,944.00
60	36	01	WATER CHARGES-USAGE			66,497.40	-	-	528,550.00
60	36	02	WATER TAPS	62,000.00	57,000.00	-	37,000.00	34,500.00	-
60	36	03	SALES & SERVICES	2,144.18	4,982.42	3,650.00	8,415.84	7,415.84	4,500.00
60	36	04	STANDBY TAP FEES	47,245.04	45,485.71	44,115.00	57,455.44	49,455.44	56,484.00
60	36	05	BULK WATER	3,938.00	4,964.00	4,550.00	6,150.00	5,650.00	5,400.00
60	36	07	GRANT FUNDS	-	-	14,000.00	14,000.00	2,074.37	-
60	36	09	PENALTIES	4,985.00	1,255.00	2,500.00	395.72	395.72	1,000.00
60	36	12	RENTS	-	1,500.00	1,000.00	1,000.00	1,000.00	1,000.00
WATER INCOME				908,630.06	876,926.59	901,312.40	927,286.99	838,361.36	1,261,878.00

WATER FUND - EXPENDITURES									
60	50	2+	TOTAL PAYROLL	295,600.50	222,984.47	250,517.40	238,708.59	178,297.31	201,599.00
60	50	02	CONTRACT LABOR				-	-	-
60	50	44	NORRIS RETIREMENT	20,160.00	20,160.00	20,160.00	20,160.00	16,800.00	20,160.00
60	50	10	WORK COMP	5,162.00	5,252.50	3,736.00	3,736.00	3,736.00	3,220.00
60	50	15	OFFICE SUPPLIES	459.92	244.62	300.00	177.57	167.57	320.00
60	50	16	OPERATING SUPPLIES	17,287.67	17,240.63	17,050.00	9,918.15	8,672.15	10,950.00
60	50	17	POSTAGE	4,436.38	3,867.17	4,900.00	4,605.28	3,219.78	3,925.00
60	50	20	LEGAL & ENGINEERING SERVICES	15,566.77	1,798.52	7,500.00	3,893.50	3,698.50	500.00
60	50	21	AUDIT	18,772.49	11,280.00	11,280.00	11,520.00	11,520.00	11,000.00
60	50	22	REPAIRS & MAINTENANCE	427,346.16	123,639.76	202,940.00	160,808.76	124,316.76	194,656.00
60	50	23	VEHICLE EXPENSE	8,558.29	8,468.46	10,000.00	8,718.79	8,048.79	6,219.00
60	50	24	RENTALS	-	-	2,500.00	-	-	-
60	50	25	SHOP EXPENSE	5,311.76	3,578.34	4,250.00	3,399.65	3,064.65	3,305.00
60	50	26	TRAVEL & MEETINGS	1,102.72	1,129.33	3,500.00	31.67	31.67	1,957.00
60	50	27	INSURANCE & BONDS	19,016.73	20,586.28	19,715.00	20,979.47	20,924.47	23,508.00
60	50	28	UTILITIES	20,766.47	25,190.96	25,000.00	27,965.95	25,365.95	27,325.00
60	50	29	TELEPHONE	3,741.43	4,130.24	4,175.00	4,195.25	3,812.25	4,200.00
60	50	30	PUBLISHING & ADS	651.22	11.67	710.00	278.35	178.35	179.00
60	50	31	DUES & SUBSCRIPTIONS	137.50	1,835.00	1,850.00	1,847.50	1,847.50	1,855.00
60	50	32	FEES & PERMITS	5,261.61	10,520.71	8,500.00	12,929.01	8,302.01	11,661.00
60	50	33	DATA PROCESSING	8,850.66	10,272.19	7,980.00	12,125.85	11,435.85	13,656.00
60	50	40	MISCELLANEOUS	(2,118.00)	-	-	-	-	-
60	50	41	WRITEOFF-UNCOLLECTABLE	-	-	250.00	-	-	200.00
60	50	42	CONTRACT SERVICES	-	-	-	-	-	-
60	50	50	WATER POWER AUTHORITY LOAN	181,155.68	164,325.91	183,500.00	171,095.53	171,095.53	191,222.00
60	50	51	DRINKING WATER REVOLVING FUNDS	23,343.40	23,343.40	23,350.00	23,343.40	23,343.40	24,054.00
60	50	52	FCNB INTERIM FINANCING	-	2.15	25.00	-	-	10.00
60	50	54	DEBT SERVICE	(154,842.40)	(156,559.41)	-	-	-	-
60	50	70	CAPITAL OUTLAY	3,152.97	-	28,000.00	28,000.00	7,653.01	150,000.00
60	50	71	PASS THRU	25,587.08	24,219.34	24,274.00	25,811.24	23,620.57	37,499.00
60	50	99	TRANSFER IN - (OUT)		(8,091.13)	10,064.00	10,064.00	-	-
60	59	90	DEPRECIATION	297,926.07	311,326.92	-	318,082.00	-	318,698.00
WATER EXPENDITURES				1,252,395.08	850,758.03	896,376.40	1,122,395.51	659,152.07	1,261,878.00
				(343,765.02)	26,168.56	4,936.00	(195,108.52)	179,209.29	(0.00)

FUND TYPE ACCT	ACCOUNT DESCRIPTION	2018	2019	2020	2020	2020	2021
		AUDITED ACTUAL	AUDITED ACTUAL	2020 BUDGET	EST BUDGET	2020 ACTUAL	2021 BUDGET

WATER FUND - SUMMARY							
WATER BEGINNING RESERVE	1,517,239.79	105,497.77	166,873.33	166,873.33	166,873.33	181,294.61	
WATER INCOME	908,630.06	876,926.59	901,312.40	927,286.99	838,361.36	1,261,878.00	
WATER EXPENSE	1,252,395.08	850,758.03	896,376.40	1,122,395.51	659,152.07	1,261,878.00	
NET CHANGE	(1,411,742.02)	61,375.56	4,936.00	(195,108.52)	179,209.29	(0.00)	
AUDIT ADJUSTMENT	(1,067,977.00)	35,207.00					
WATER ENDING RESERVE	105,497.77	166,873.33	171,809.33	(28,235.19)	346,082.62	181,294.61	
AVAILABLE RESOURCES	105,497.77	166,873.33	171,809.33	(28,235.19)	346,082.62	181,294.61	
SOURCE (USE) OF FUNDS							
LESS CLASSIFIED FUND BALANCE							
RESTRICTED							
COMMITTED							
DEPRICIATION					-	(318,698.00)	
DEBT RESERVE (3MO) (WPA)	313,098.77	212,689.51	224,094.10	280,598.88	164,788.02	315,469.50	
ASSIGNED							
TOTAL CLASSIFIED FUND BAL	313,098.77	212,689.51	224,094.10	280,598.88	164,788.02	(3,228.50)	
UNASSIGNED FUND BAL	(207,601.00)	(45,816.18)	(52,284.77)	(308,834.06)	181,294.61	184,523.11	
EST UNASSIGNED	125,239.51	85,075.80	89,637.64	112,239.55	65,915.21	126,187.80	
	313,098.77	212,689.51	224,094.10	280,598.88	164,788.02	315,469.50	
	626,197.54	425,379.02	448,188.20	561,197.75	329,576.03	630,939.00	
DEBT RATIO CALCULATION (WPA)							
OPERATING REVENUE	1,400,316.66	1,410,965.18	1,330,065.00	1,485,521.33	1,361,021.33	1,819,474.00	
OPERATING EXPENDITURES	1,258,467.34	909,600.95	1,084,778.40	1,065,763.45	850,957.66	1,069,885.01	
NET	141,849.32	501,364.23	245,286.60	419,757.88	510,063.67	749,589.00	
ADJUSTMENT	-	-	-	-	-	(308,834.06)	
NET AFTER ADJ	141,849.32	501,364.23	245,286.60	419,757.88	510,063.67	440,754.93	
DEBT SERVICE	305,541.08	288,713.46	309,375.00	215,476.43	215,476.43	323,269.00	
CALCULATED COVERAGE RATIO	46.43%	173.65%	79.28%	194.80%	236.71%	136.34%	
REQUIRED RATIO	110%	110%	110%	110%	110%	110%	

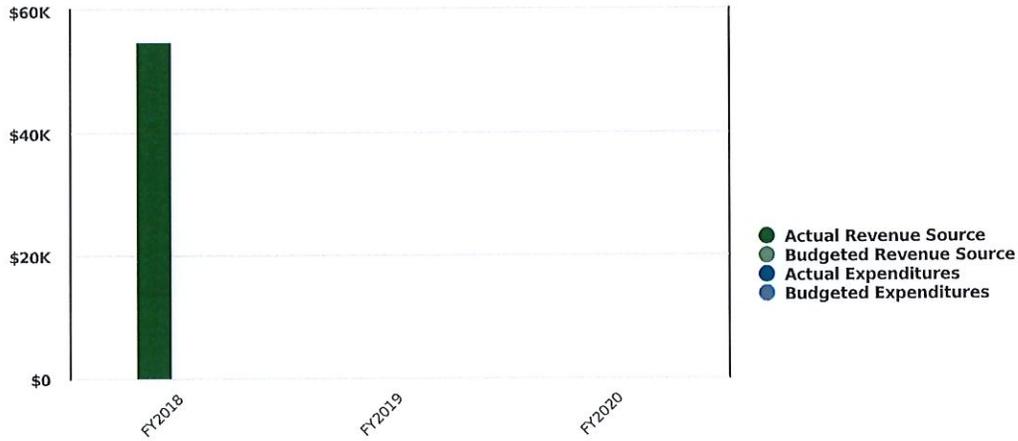


## Grant/Project Fund-Water

**Grant Project Fund:** The Grant Project Fund is funded by refundable grants designated to specific projects plus Town matching funds. This fund is a "pass through fund" specifically for the tracking of grants awarded. This fund is combined with the water fund as a sub-fund in the current year.

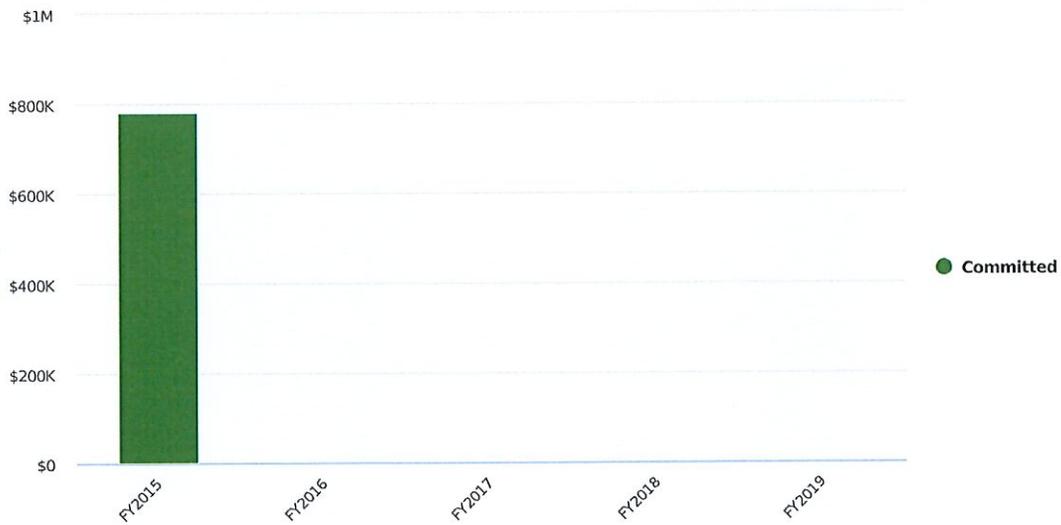
### Summary

The Town of Paonia is projecting N/A of revenue in FY2021, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to N/A in FY2021.



### Fund Balance

#### Fund Balance Projections



**Fund Balance**

Committed

**Total Fund Balance:**

**% Change**

0%

0%





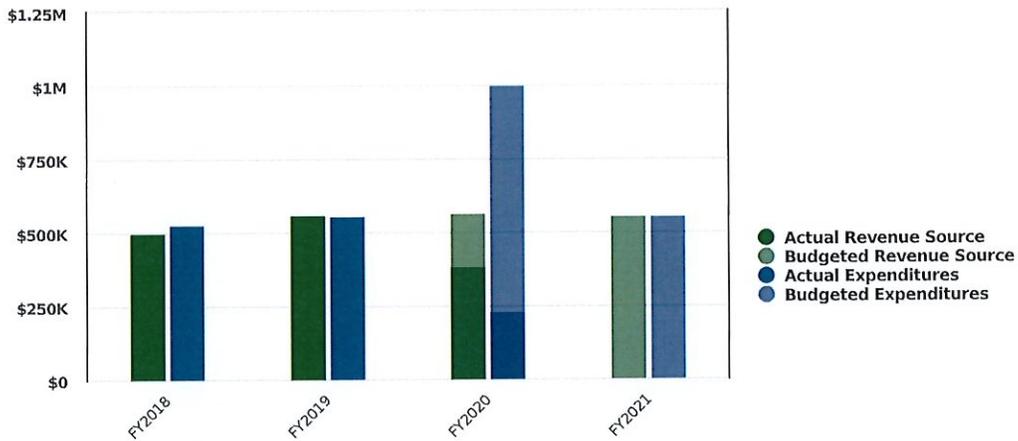
## Sewer Fund

**Sewer Fund:** The Town operates a Wastewater Treatment Plant (WWTP) and sanitary sewer collection system. The primary sources of revenue are charges for service. This fund is used to account for the revenues and expenses associated with the operations and maintenance of the wastewater treatment plant and collections system. Also, to be included in the charges for services or any rate consideration for this fund are the repayment of loans for the wastewater treatment plant facility and monies for capital reinvestment to this system.

The Enterprise Funds are used to report the same functions presented as **business-type activities** in the government-wide financial statements. The Town of Paonia uses Enterprise Funds to account for its Water, Sewer and Trash Funds, all of which are considered to be major funds of the Town of Paonia.

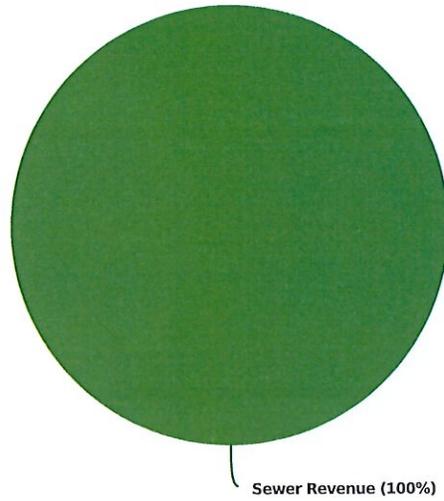
### Summary

The Town of Paonia is projecting \$557.74K of revenue in FY2021, which represents a 1% decrease over the prior year. Budgeted expenditures are projected to decrease by 44.2% or \$441.55K to \$557.74K in FY2021.

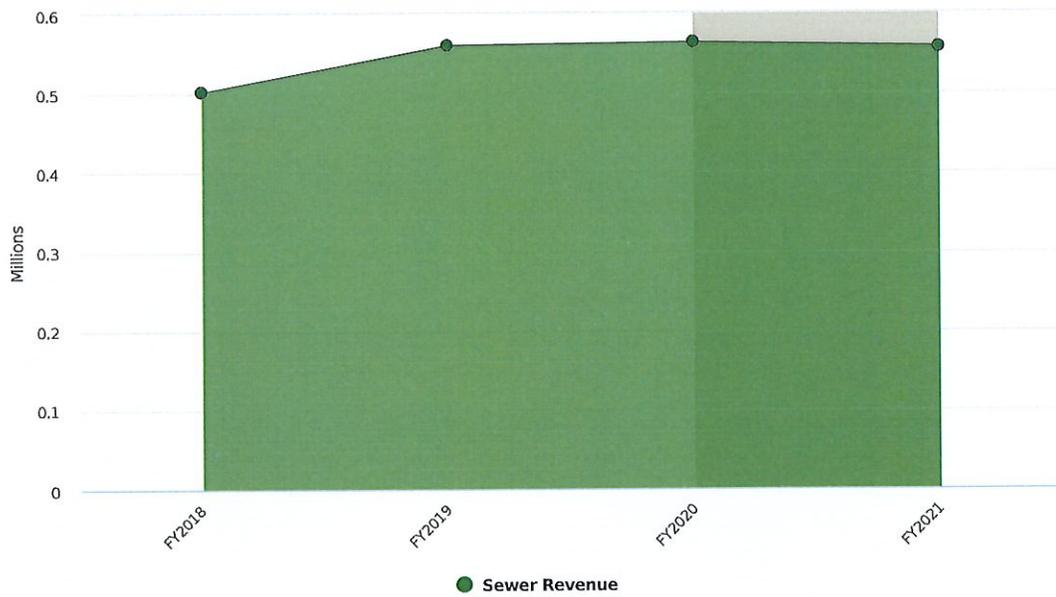


# Revenues by Source

Projected 2021 Revenues by Source



Budgeted and Historical 2021 Revenues by Source



Grey background indicates budgeted figures.

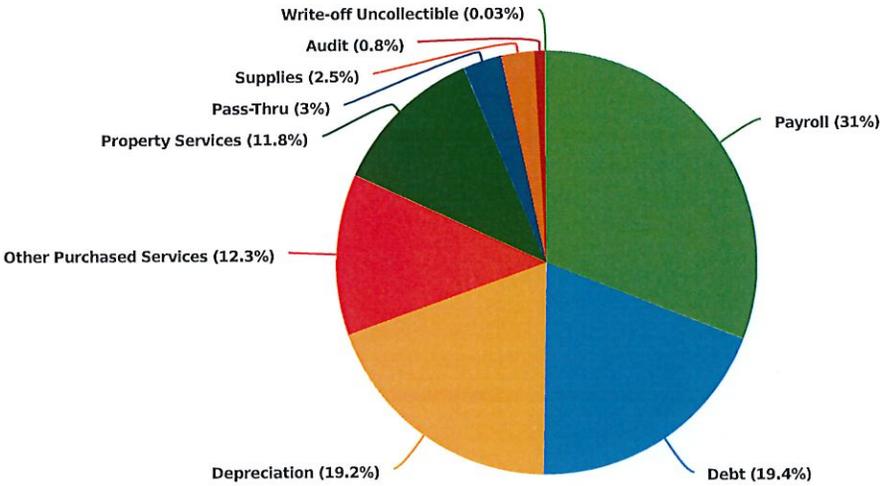
Name	FY2020 Estimated	FY2020 Budgeted	FY2021 Budgeted	FY2020 Budgeted vs. FY2021 Budgeted (% Change)
Sewer Revenue	0.57	0.57	0.57	0%

Name	FY2020 Estimated	FY2020 Budgeted	FY2021 Budgeted	FY2020 Budgeted vs. FY2021 Budgeted (% Change)
Revenue Source				
Sewer Revenue	\$330,770.96	\$563,406.00	\$557,736.00	-1%
<b>Total Revenue Source:</b>	<b>\$330,770.96</b>	<b>\$563,406.00</b>	<b>\$557,736.00</b>	<b>-1%</b>

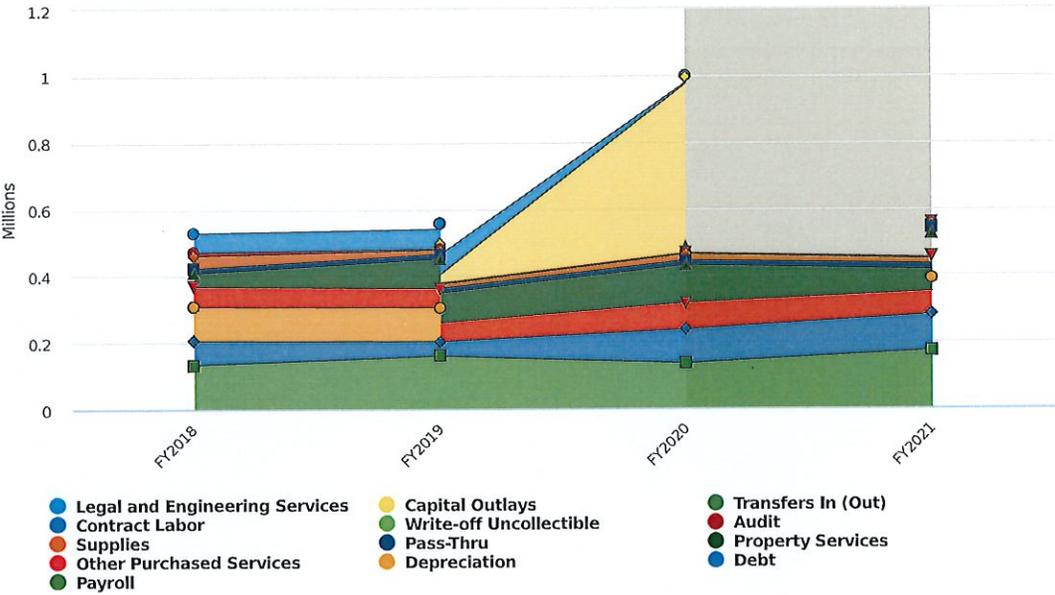


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type

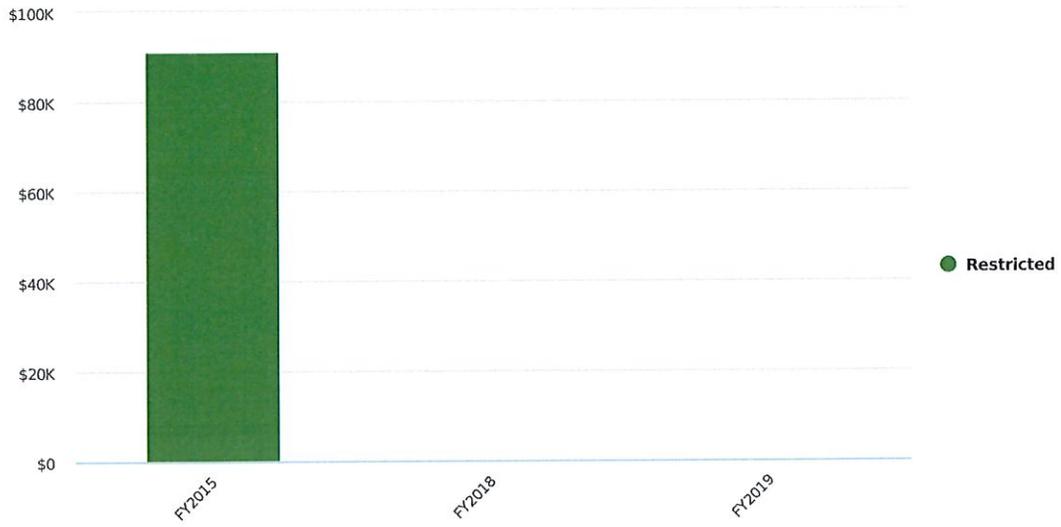


Grey background indicates budgeted figures.

Name	FY2020 Estimated	FY2020 Budgeted	FY2021 Budgeted	FY2020 Budgeted vs. FY2021 Budgeted (% Change)
Expense Objects				
Payroll	\$60,394.90	\$134,297.50	\$172,633.82	28.5%
Contract Labor	\$0.00	\$20,000.00	\$0.00	-100%
Supplies	\$3,640.96	\$17,780.00	\$14,179.00	-20.3%
Legal and Engineering Services	\$22,674.00	\$3,900.00	\$0.00	-100%
Audit	\$3,525.00	\$3,525.00	\$4,500.00	27.7%
Property Services	\$7,987.82	\$112,985.00	\$65,761.00	-41.8%
Other Purchased Services	\$42,584.28	\$79,630.00	\$68,740.00	-13.7%
Debt	\$0.00	\$102,500.00	\$107,983.00	5.3%
Write-off Uncollectible	\$0.00	\$250.00	\$150.00	-40%
Capital Outlays	\$80,322.49	\$510,065.00	\$0.00	-100%
Pass-Thru	\$9,287.08	\$14,353.50	\$16,590.00	15.6%
Depreciation	\$0.00	\$0.00	\$107,200.00	
<b>Total Expense Objects:</b>	<b>\$230,416.53</b>	<b>\$999,286.00</b>	<b>\$557,736.82</b>	<b>-44.2%</b>

# Fund Balance

## Fund Balance Projections



	% Change
<b>Fund Balance</b>	
Restricted	0%
<b>Total Fund Balance:</b>	<b>0%</b>

FUND	TYPE	ACCT	ACCOUNT DESCRIPTION	2018 AUDITED ACTUAL	2019 AUDITED ACTUAL	2020 BUDGET	2020 EST BUDGET	2020 ACTUAL	2021 BUDGET
------	------	------	---------------------	---------------------------	---------------------------	----------------	-----------------------	----------------	----------------

SEWER FUND - INCOME									
70	37	01	SEWER CHARGES - RECEIVED	463,911.07	470,801.66	478,450.00	531,135.61	486,735.61	537,996.00
70	37	01	INCREASE			54,156.00	-	-	-
70	37	04	SEWER TAPS	15,000.00	48,500.00	15,000.00	36,500.00	33,500.00	15,000.00
70	37	09	INTEREST	12,775.53	14,736.93	15,800.00	4,598.73	4,498.73	4,600.00
70	37	13	GRANT REVENUE	9,877.61	25,996.89		53,587.50	53,587.50	
70	37	13	MISCELLANEOUS REVENUE				2,172.00	2,172.00	
SANITATION INCOME				501,564.21	560,035.48	563,406.00	627,993.84	580,493.84	557,596.00

SEWER FUND - EXPENDITURES									
70	51	+1	TOTAL PAYROLL	130,748.69	156,541.99	133,336.50	128,283.07	100,031.44	171,264.00
70	51	02	CONTRACT LABOR				-	-	
70	51	10	WORK COMP	1,677.00	1,452.50	961.00	961.00	961.00	947.00
70	51	15	OFFICE SUPPLIES	383.74	165.98	300.00	171.89	161.89	166.00
70	51	16	OPERATING SUPPLIES	34,584.34	9,365.75	15,380.00	7,317.66	6,292.66	8,863.00
70	51	17	POSTAGE	2,851.67	2,268.18	2,100.00	2,280.14	1,780.14	2,250.00
70	51	20	LEGAL & ENGINEERING SERV	57,991.76	59,257.32	19,400.00	28,575.90	28,575.90	-
70	51	21	AUDIT	10,065.00	3,525.00	3,525.00	3,600.00	3,600.00	4,500.00
70	51	22	REPAIRS & MAINTENANCE	24,966.15	77,574.78	98,585.00	76,375.96	58,775.96	48,862.00
70	51	23	VEHICLE EXPENSE	7,331.05	6,495.74	6,500.00	7,907.00	6,833.00	6,397.00
70	51	24	RENTALS	-	-	1,000.00	-	-	-
70	51	25	SHOP EXPENSE	3,815.30	2,573.71	3,000.00	3,206.30	2,752.28	3,174.00
70	51	26	TRAVEL & MEETINGS	681.72	-	2,000.00	31.67	31.67	2,307.00
70	51	27	INSURANCE & BONDS	6,901.35	6,994.88	6,545.00	7,930.24	7,930.24	8,816.00
70	51	28	UTILITIES	36,172.25	34,735.34	34,000.00	35,150.28	28,935.09	35,151.00
70	51	29	TELEPHONE	1,648.95	1,538.15	1,600.00	1,681.29	1,411.29	1,681.00
70	51	30	PUBLISHING & ADS	17.66	204.97	500.00	70.00	69.08	-
70	51	31	DUES & SUBSCRIPTIONS	137.50	-	150.00	138.00	137.50	438.00
70	51	32	FEES & PERMITS	10,099.72	6,436.85	10,100.00	7,497.64	6,237.39	7,319.00
70	51	33	DATA PROCESSING	5,807.46	7,314.53	27,855.00	15,011.74	13,426.37	19,027.00
70	51	40	MISCELLANEOUS		-	-	-	-	-
70	51	41	WRITEOFF-UNCOLLECTABLE		-	250.00	-	-	150.00
70	51	43	GAGING STATION	3,855.00	2,621.00	3,900.00	3,935.00	3,935.00	4,089.00
70	51	51	RURAL DEVELOPMENT P&I	101,042.00	101,042.00	102,500.00	-	-	107,983.00
70	51	54	DEBT SERVICE	(29,282.22)	(57,378.48)	-	21,037.50	-	-
70	51	70	CAPITAL OUTLAY		26,757.72	55,565.00	109,830.00	99,764.84	-
70	51	71	PASS THRU FUNDS	13,918.70	14,124.09	14,353.50	15,934.10	14,601.79	16,590.00
70	51	99	TRANSFER IN - (OUT)	-	(10,000.00)	-	-	-	-
70	59	90	DEPRECIATION	102,114.99	102,114.99		107,200.00	-	107,622.00
SEWER EXPENDITURES				527,529.78	555,726.99	563,406.00	584,126.37	386,244.53	557,596.00
				(25,965.57)	4,308.49	0.00	43,867.47	194,249.31	(0.00)

FUND TYPE ACCT	ACCOUNT DESCRIPTION	2018	2019	2020		2021
		AUDITED ACTUAL	AUDITED ACTUAL	2020 BUDGET	EST BUDGET	2020 ACTUAL

SEWER FUND - SUMMARY						
SEWER BEGINNING RESERVE	1,139,703.03	555,190.00	374,079.48	374,079.48	374,079.48	528,021.41
SEWER INCOME	501,564.21	560,035.48	563,406.00	627,993.84	580,493.84	557,596.00
SEWER EXPENSE	527,529.78	555,726.99	563,406.00	584,126.37	386,244.53	557,596.00
NET CHANGE	(584,513.03)	(181,110.52)	0.00	43,867.47	194,249.31	(0.00)
AUDIT ADJUSTMENT	(558,547.46)	(185,419.01)				
SEWER ENDING RESERVE	555,190.00	374,079.48	374,079.48	417,946.95	568,328.79	528,021.41
SOURCE (USE) OF FUNDS						
LESS CLASSIFIED FUND BALANCE						
RESTRICTED						
COMMITTED						
DEPRICIATION			102,000.00	102,000.00	102,000.00	102,000.00
DEBT RESERVE (3MO) (WPA)	131,882.45	138,931.75	140,851.50	146,031.59	96,561.13	139,399.00
DEBT PAYMENT RES (AMKO)	101,040.00	101,040.00	101,040.00	101,040.00	101,040.00	101,040.00
ASSIGNED						
CAPITAL PURCHASES						
CAPITAL PROJECTS						
TOTAL CLASSIFIED FUND BAL	232,922.45	239,971.75	343,891.50	349,071.59	299,601.13	342,439.00
UNASSIGNED FUND BAL	322,267.56	134,107.73	30,187.98	68,875.35	268,727.66	185,582.41
EST UNASSIGNED	52,752.98	55,572.70	56,340.60	58,412.64	38,624.45	55,759.60
	131,882.45	138,931.75	140,851.50	146,031.59	96,561.13	139,399.00
	263,764.89	277,863.50	281,703.00	292,063.19	193,122.26	278,798.00



## Trash Fund

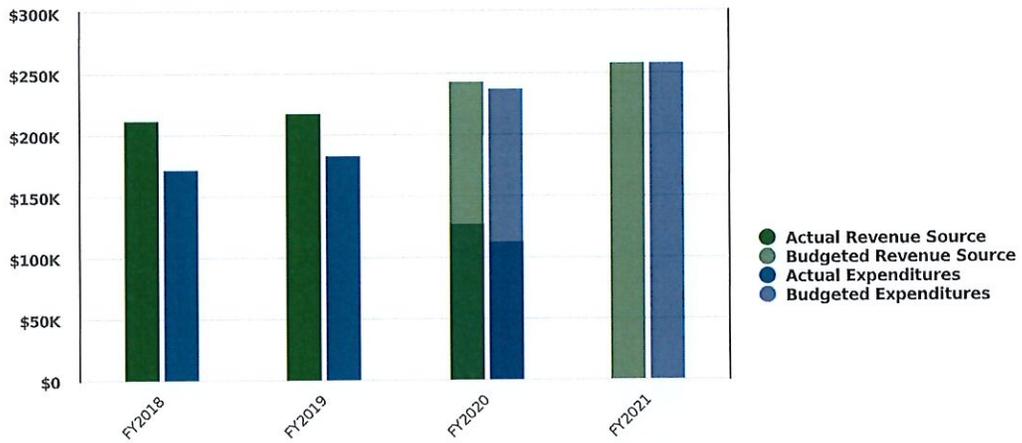
**Sanitation (Trash) Fund:** The Trash Fund is used to account for revenues and expenses associated with the collection and disposal of trash for In-Town residents and businesses. Charges for the service are the only revenue source for this activity.

The Enterprise Funds are used to report the same functions presented as **business-type activities** in the government-wide financial statements.

The Town of Paonia uses Enterprise Funds to account for its Water, Sewer and Trash Funds, all of which are considered to be major funds of the Town of Paonia.

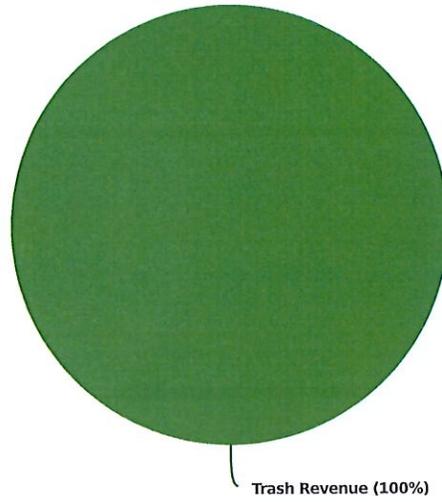
### Summary

The Town of Paonia is projecting \$259.07K of revenue in FY2021, which represents a 6.3% increase over the prior year. Budgeted expenditures are projected to increase by 9.2% or \$21.79K to \$259.07K in FY2021.

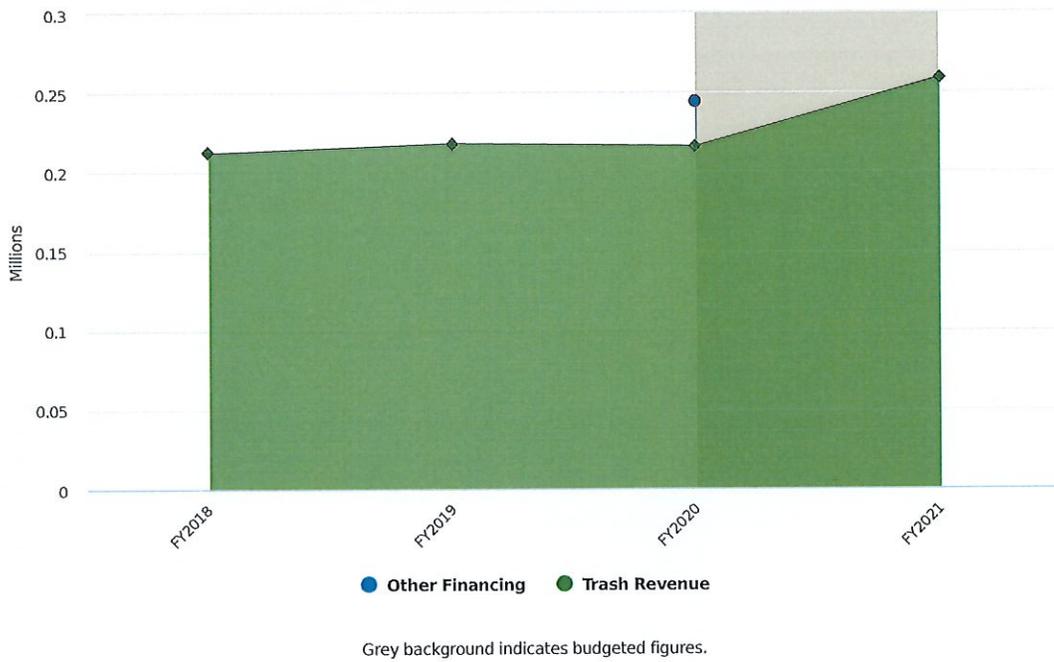


# Revenues by Source

Projected 2021 Revenues by Source



Budgeted and Historical 2021 Revenues by Source



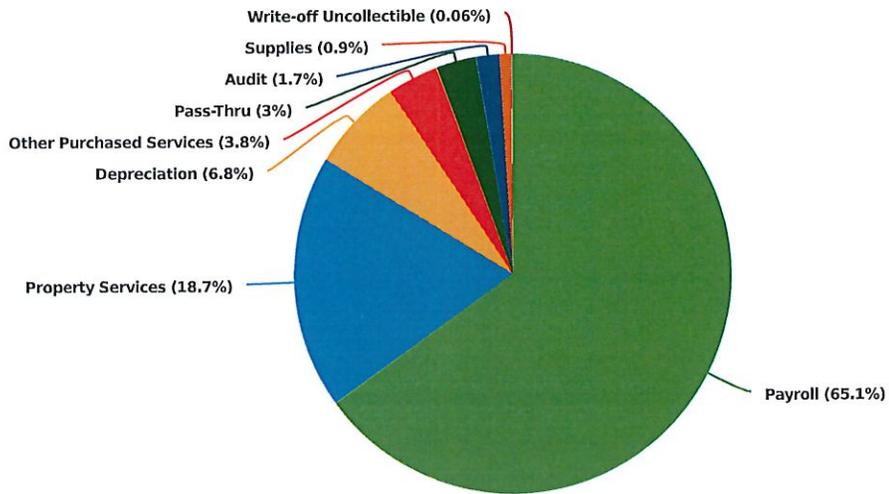
Name	FY2020 Estimated	FY2020 Budgeted	FY2021 Budgeted	FY2020 Budgeted vs. FY2021 Budgeted (% Change)
------	------------------	-----------------	-----------------	--

Name	FY2020 Estimated	FY2020 Budgeted	FY2021 Budgeted	FY2020 Budgeted vs. FY2021 Budgeted (% Change)
Revenue Source				
Other Financing	\$0.00	\$27,780.00		
Trash Revenue	\$127,230.39	\$216,000.00	\$259,072.00	19.9%
<b>Total Revenue Source:</b>	<b>\$127,230.39</b>	<b>\$243,780.00</b>	<b>\$259,072.00</b>	<b>6.3%</b>

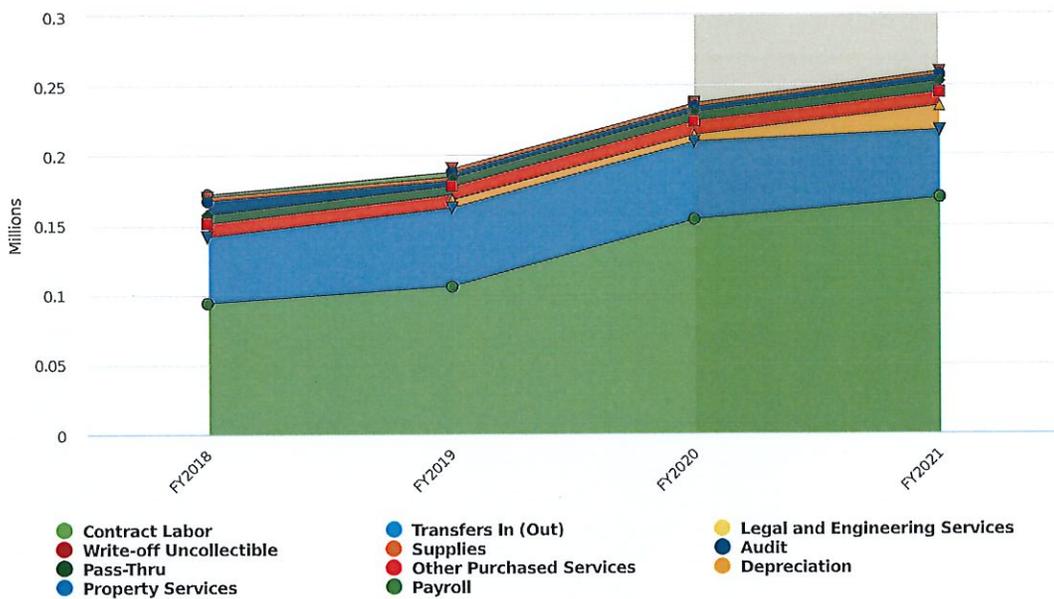


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type

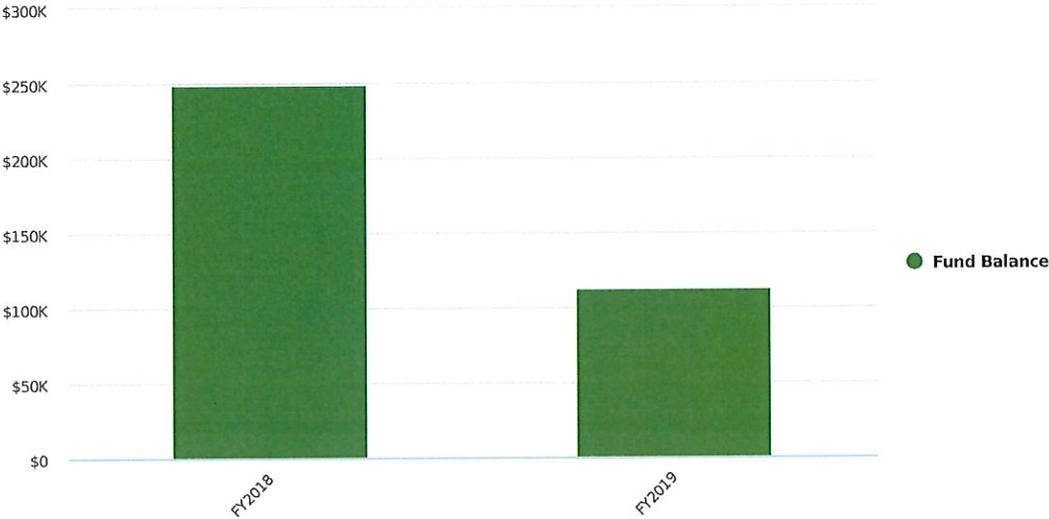


Grey background indicates budgeted figures.

Name	FY2020 Estimated	FY2020 Budgeted	FY2021 Budgeted	FY2020 Budgeted vs. FY2021 Budgeted (% Change)
Expense Objects				
Payroll	\$77,243.11	\$153,461.01	\$168,605.05	9.9%
Supplies	\$1,227.30	\$2,525.00	\$2,223.00	-12%
Legal and Engineering Services	\$0.00	\$390.00	\$0.00	-100%
Audit	\$3,525.00	\$3,525.00	\$4,500.00	27.7%
Property Services	\$20,824.46	\$55,775.00	\$48,384.00	-13.3%
Other Purchased Services	\$7,231.38	\$9,874.00	\$9,831.00	-0.4%
Write-off Uncollectible	\$0.00	\$250.00	\$150.00	-40%
Pass-Thru	\$3,802.72	\$6,480.00	\$7,733.00	19.3%
Depreciation	\$0.00	\$5,000.00	\$17,646.00	252.9%
<b>Total Expense Objects:</b>	<b>\$113,853.97</b>	<b>\$237,280.01</b>	<b>\$259,072.05</b>	<b>9.2%</b>

# Fund Balance

Fund Balance Projections



FUND	TYPE	ACCT	ACCOUNT DESCRIPTION	2018	2019	2020		2021
				AUDITED ACTUAL	AUDITED ACTUAL	2020 BUDGET	EST BUDGET	2020 ACTUAL

TRASH FUND - INCOME									
80	37	02	GARBAGE FEES - RECEIVED	210,111.66	216,435.34	216,000.00	217,070.01	198,920.01	218,880.00
80	37	02	INCREASE	-	-	-	-	-	38,892.00
80	37	03	SALES & SERVICE	1,785.00	1,291.00	-	1,125.00	1,025.00	1,300.00
80	39	99	RESERVE	-	-	27,780.00	-	-	-
<b>INCOME</b>				<b>211,896.66</b>	<b>217,726.34</b>	<b>243,780.00</b>	<b>218,195.01</b>	<b>199,945.01</b>	<b>259,072.00</b>

TRASH FUND - EXPENDITURES									
80	52	3+	TOTAL PAYROLL	86,325.42	101,350.21	149,900.00	137,392.76	115,230.92	162,428.00
80	50	02	CONTRACT LABOR	1,635.00	3,250.00	-	324.00	324.00	-
80	52	10	WORK COMP	7,718.00	4,672.50	3,561.00	3,561.00	3,561.00	6,057.00
80	52	15	OFFICE SUPPLIES	347.71	165.98	250.00	197.00	157.00	202.00
80	52	16	OPERATING SUPPLIES	1,304.01	1,303.98	1,275.00	1,036.62	941.62	1,145.00
80	52	17	POSTAGE	1,063.38	1,240.65	1,000.00	952.12	872.12	876.00
80	52	20	LEGAL SERVICES	-	-	390.00	-	-	-
80	52	21	AUDIT	10,065.00	3,525.00	3,525.00	3,600.00	3,600.00	4,500.00
80	52	22	REPAIRS & MAINTENANCE	99.72	-	1,525.00	1,287.98	1,287.98	106.00
80	52	23	VEHICLE EXPENSE	12,454.01	12,034.97	13,550.00	7,484.55	7,304.55	7,929.00
80	52	24	RENTALS	-	-	-	-	-	-
80	52	25	SHOP EXPENSE	724.78	1,137.14	1,400.00	734.02	563.02	681.00
80	52	26	TRAVEL & MEETINGS	-	1,536.88	1,550.00	-	-	520.00
80	52	27	INSURANCE & BONDS	4,191.85	3,978.52	4,324.00	6,382.95	6,318.95	4,985.00
80	52	28	UTILITIES	2,854.96	1,972.02	1,900.00	2,102.26	1,888.26	1,576.00
80	52	29	TELEPHONE	177.62	479.28	500.00	1,440.90	467.76	543.00
80	52	30	PUBLISHING & ADS	36.64	11.68	150.00	-	-	35.00
80	52	33	DATA PROCESSING	2,271.19	1,366.17	1,450.00	2,671.41	2,542.84	2,172.00
80	52	40	MISCELLANEOUS	-	-	-	-	-	-
80	52	41	WRITEOFF-UNCOLLECTABLE	-	-	250.00	-	-	270.00
80	52	42	LANDFILL FEES	33,624.00	34,842.00	33,000.00	30,685.75	30,685.75	37,868.00
80	52	43	CLEAN-UP DAY	600.00	8,125.00	6,300.00	-	-	1,800.00
80	52	70	CAPITAL OUTLAY	-	-	6,500.00	-	-	-
80	52	71	PASS THRU FUNDS	6,304.17	6,493.10	6,480.00	6,511.84	5,967.34	7,733.00
80	52	99	TRANSFER	-	(10,000.00)	-	-	-	-
80	59	90	DEPRECIATION	-	5,882.00	5,000.00	17,646.00	-	17,646.00
<b>TRASH EXPENDITURES</b>				<b>171,797.46</b>	<b>183,367.08</b>	<b>243,780.00</b>	<b>224,011.15</b>	<b>181,713.11</b>	<b>259,072.00</b>
				<b>40,099.20</b>	<b>34,359.26</b>	<b>(0.00)</b>	<b>(5,816.14)</b>	<b>18,231.90</b>	<b>0.00</b>

TRASH FUND - SUMMARY						
GARBAGE BEGINNING RESERVE	208,538.28	248,637.48	112,419.74	112,419.74	112,419.74	106,603.60
GARBAGE INCOME	211,896.66	217,726.34	243,780.00	218,195.01	199,945.01	259,072.00
GARBAGE EXPENSE	171,797.46	183,367.08	243,780.00	224,011.15	181,713.11	259,072.00
AUDIT ADJUSTMENT		(170,577.00)				
NET CHANGE	40,099.20	(136,217.74)	(0.00)	(5,816.14)	18,231.90	0.00
GARBAGE ENDING RESERVE	<b>248,637.48</b>	<b>112,419.74</b>	<b>112,419.74</b>	<b>106,603.60</b>	<b>130,651.64</b>	<b>106,603.60</b>
CAPITAL PURCHASES						
TOTAL CLASSIFIED FUND BAL						
UNASSIGNED FUND BAL	248,637.48	112,419.74	112,419.74		130,651.64	106,603.60
EST UNASSIGNED	17,179.75	18,336.71	24,378.00		18,171.31	25,907.20
	42,949.37	45,841.77	60,945.00		45,428.28	64,768.00
	85,898.73	91,683.54	121,890.00		90,856.55	129,536.00

FUND TYPE ACCT	ACCOUNT DESCRIPTION	2018	2019	2020		2021
		AUDITED ACTUAL	AUDITED ACTUAL	2020 BUDGET	EST BUDGET	2020 ACTUAL

TOTAL BUDGET SUMMARY						
BEGINNING RESERVE	3,479,500.68	1,644,078.40	884,768.26	1,703,543.33		1,508,731.00
INCOME	2,742,883.85	3,022,892.39	3,642,998.65	3,244,477.54		4,219,740.00
EXPENSE	2,951,781.67	2,642,639.45	3,638,062.65	3,401,512.35		4,561,832.74
AUDIT ADJUSTMENT	(1,626,524.46)	(320,788.01)	-	-		-
NET CHANGE	(1,835,422.28)	59,464.93	4,936.00	(157,034.81)		(342,092.73)
ENDING RESERVE	<b>1,644,078.40</b>	<b>1,703,543.33</b>	<b>889,704.26</b>	<b>1,546,508.52</b>		<b>1,166,638.27</b>

---

# GENERAL FUND DEPARTMENTS

---

# Administration

CORINNE FERGUSON  
TOWN ADMINISTRATOR/CLERK

The Administrative Services Department oversees and directs the operations of Finance, Human Resources, Purchasing, Information Technology, Risk Management, Liquor & Marijuana Licensing, Special Reviews, Restitution Collection, Legal Services, Grant Writing, Budget, the Public Information Office, and Front Desk Reception.

## 2021 Budget Priorities

- Move to a contractual Attorney agreement.
- Increase training and the ability to attend key conferences.
- Continue moving forward with the Paonia Creative District on the Town Wayfinding Signage Project.
- Continue with previous established commitments regarding contributions, dues and subscriptions.
- Increase salaries for Administrative staff in order to remain competitive in the county and other communities in the area.

## Core Business

- Perform complex administrative and supervisory work in managing, planning, coordinating, and directing operations of the department including office support and support of the divisions of Finance, Human Resources, Purchasing and Contracting, Information Technology, and Public Information.
- Perform all duties related to budget preparation and administration.
- Coordinate Town Board of Trustee meeting agendas and packets
- Provide internal support for general Town operations to include mail, supplies and phones.
- Perform all duties related to Liquor Licenses and Special Reviews.
- Coordinate Town Elections with Delta County Elections.
- Maintain and update ordinances, resolutions, policies and procedures.

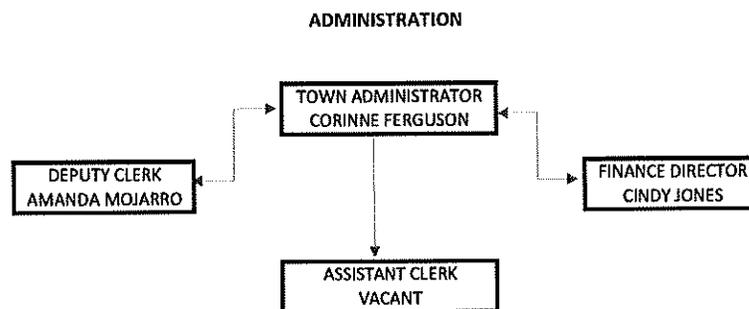
## 2020 Strategic Accomplishments

- Improved employee safety and security through the addition of a security system from Peak Alarm, new processes and training.
- Continue with upgrades to Town Hall.
- Convert the Budget Process over to Cleargov.
- Successfully completed seven (7) grant applications. To date six (6) have been rewarded.
- Successfully added MuniDocs.

## 2021 Strategic Priorities

- Improve business processes in areas including personnel, payroll, revenue collection and accounts payable.
- Complete the annual compensation market analysis.
- Launch a new community engagement strategy.
- Create and implement retail marijuana regulations and licensing processes.
- Create marijuana sales tax remittance processes.
- Continue with Town Hall building upgrades.

## Organizational Chart



## Revenues Summary

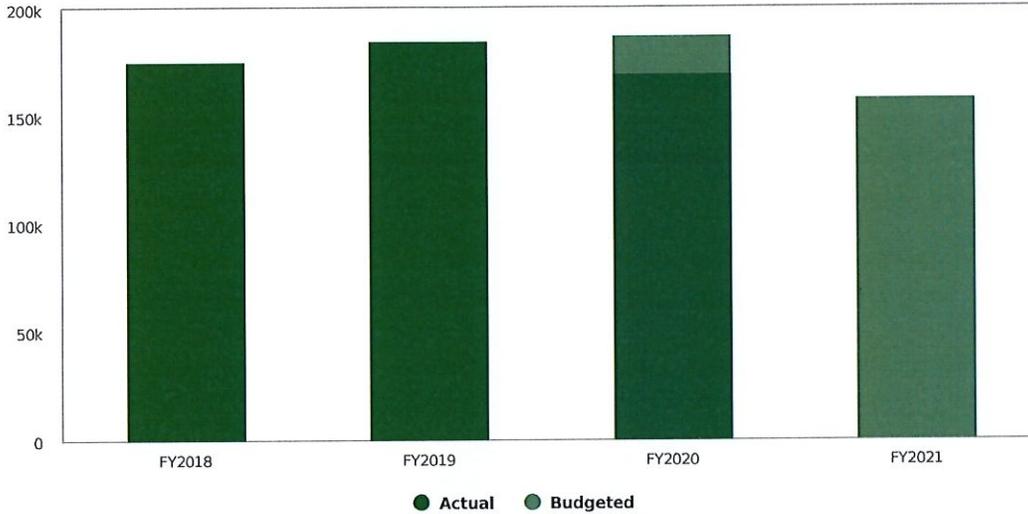
Administrations major funding sources are:

Property Tax revenue is budgeted at a 1% increase from previous year budgeted amount.  
 Town Sales Tax - The majority is being diverted to other department for 2021.  
 Liquor Licenses  
 Special Review

Other Administration funding sources are:  
 Combined fund interest is budgeted for 2021 at a 7% decrease due to COVID.  
 Late Charges are allocated to Administration to cover miscellaneous expenses relating to the enterprise funds.

**\$158,653** **-\$28,640**  
 (-15.29% vs. prior year)

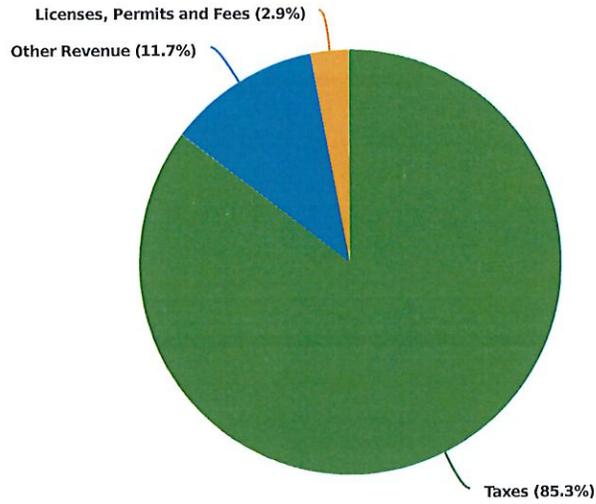
**Administration Proposed and Historical Budget vs. Actual**



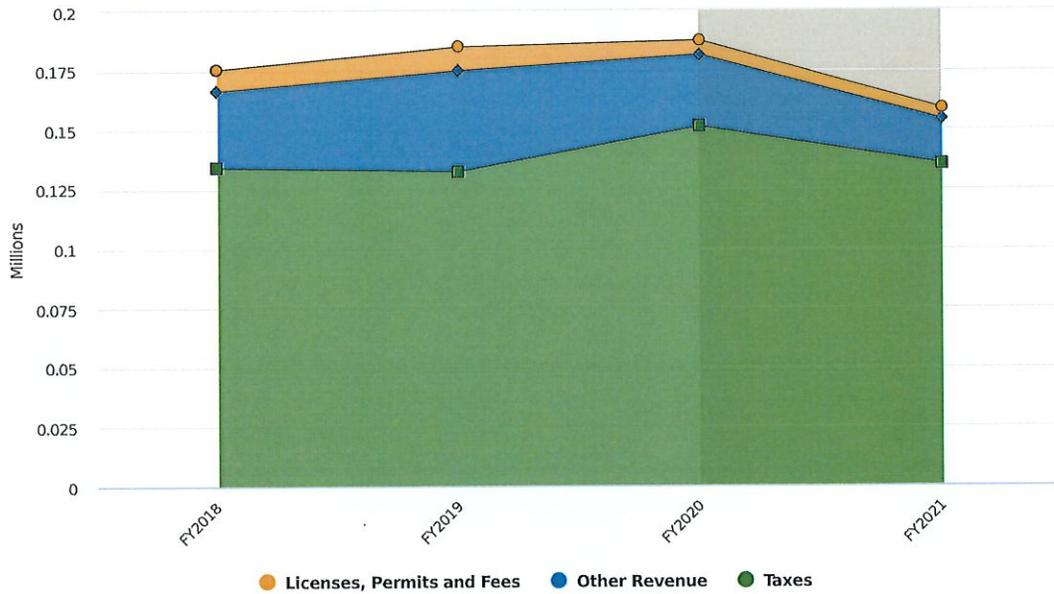
## Revenues by Source

Property Tax is based on Delta County Assessors Certification of Value times the Town's Mill Levy of 8.223 mills. See Budget Overview-Property Tax Levies and Collections for more detailed information.

### Projected 2021 Revenues by Source



### Budgeted and Historical 2021 Revenues by Source



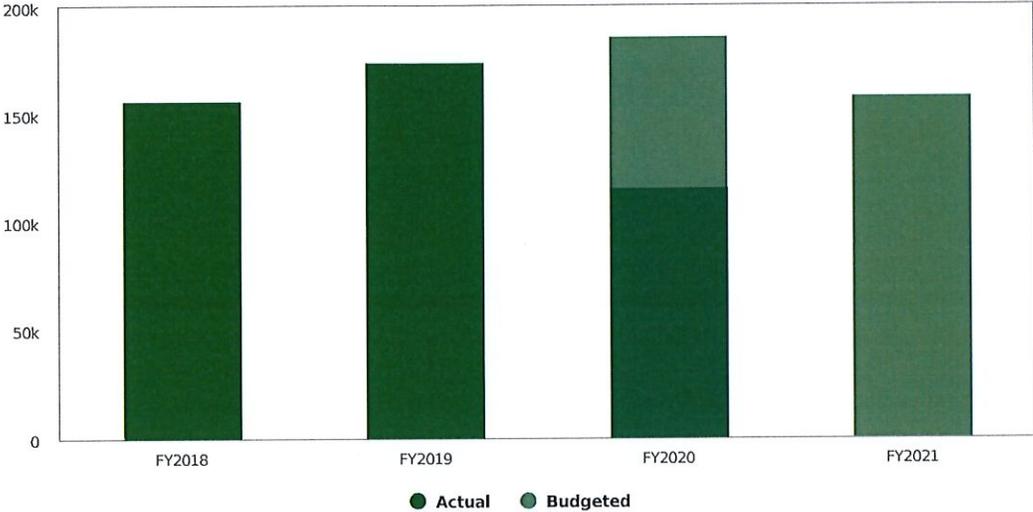
Grey background indicates budgeted figures.

Name	ACCOUNT ID	FY2020 Estimated	FY2020 Budgeted	FY2021 Budgeted	FY2020 Budgeted vs. FY2021 Budgeted (% Change)	Notes
Revenue Source						
Taxes						
Property Taxes		\$128,054.02	\$133,063.00	\$134,052.00	0.7%	
Sales Tax		\$17,310.18	\$17,730.00	\$991.00	-94.4%	
Penalty and Interest		\$142.49	\$300.00	\$330.00	10%	
Delinquent Tax		\$0.00	\$50.00	\$30.00	-40%	
Abatements		\$1,215.27	\$0.00	\$0.00		
<b>Total Taxes:</b>		<b>\$146,721.96</b>	<b>\$151,143.00</b>	<b>\$135,403.00</b>	<b>-10.4%</b>	
Licenses, Permits and Fees						
Liquor Licenses/DOLA Grant		\$3,815.50	\$4,000.00	\$3,650.00	-8.7%	
Special Reviews		\$1,100.00	\$2,000.00	\$1,000.00	-50%	
<b>Total Licenses, Permits and Fees:</b>		<b>\$4,915.50</b>	<b>\$6,000.00</b>	<b>\$4,650.00</b>	<b>-22.5%</b>	
Other Revenue						
Interest Income		\$8,281.46	\$11,200.00	\$10,400.00	-7.1%	
Late Charges and Interest		\$1,224.00	\$8,500.00	\$2,500.00	-70.6%	
Other Income		\$1.00	\$250.00	\$0.00	-100%	
Refund of Expenses		\$3,972.23	\$0.00	\$0.00		
Restitution		\$4,323.77	\$10,200.00	\$5,700.00	-44.1%	
<b>Total Other Revenue:</b>		<b>\$17,802.46</b>	<b>\$30,150.00</b>	<b>\$18,600.00</b>	<b>-38.3%</b>	
<b>Total Revenue Source:</b>		<b>\$169,439.92</b>	<b>\$187,293.00</b>	<b>\$158,653.00</b>	<b>-15.3%</b>	

# Expenditures Summary

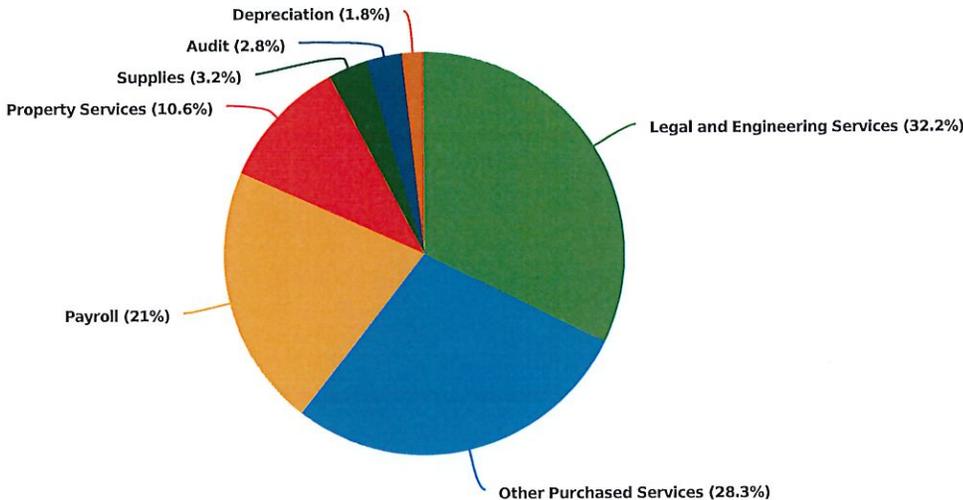
**\$158,654** **-\$27,639**  
(-14.84% vs. prior year)

Administration Proposed and Historical Budget vs. Actual

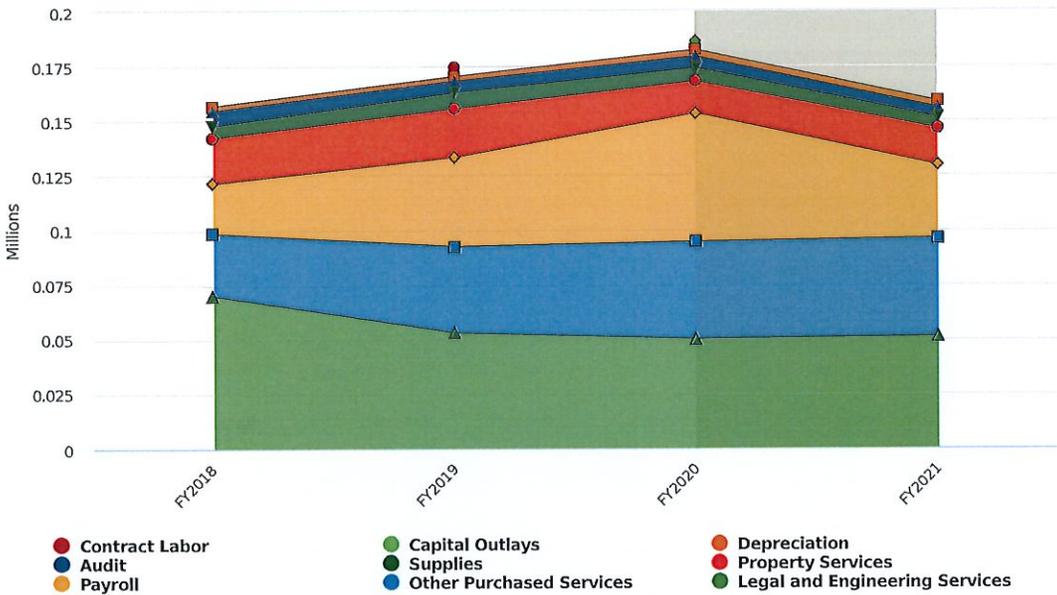


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	ACCOUNT ID	FY2020 Estimated	FY2020 Budgeted	FY2021 Budgeted	FY2020 Budgeted vs. FY2021 Budgeted (% Change)	Notes
Expense Objects						
Payroll						
Salaries and Wages-Elected (check)		\$3,600.00	\$0.00	\$7,200.00		
Salaries and Wages		\$21,249.46	\$0.00	\$18,261.61		
Employer-FICA		\$1,512.12	\$0.00	\$1,578.62		
Employer-Medicare		\$353.66	\$0.00	\$369.19		
Unemployment Tax		\$61.88	\$0.00	\$51.18		
Insurance Benefits		\$1,752.70	\$0.00	\$4,364.93		
Pension Benefits		\$670.99	\$0.00	\$1,351.44		
Workers Compensation		\$126.00	\$126.00	\$140.00	11.1%	
Total Payroll			\$58,711.00	\$0.00	-100%	
<b>Total Payroll:</b>		<b>\$29,326.81</b>	<b>\$58,837.00</b>	<b>\$33,316.99</b>	<b>-43.4%</b>	
Supplies						
Office Supplies		\$1,679.90	\$3,675.00	\$3,937.00	7.1%	
Operating Supplies		\$417.18	\$625.00	\$721.00	15.4%	
Postage		\$180.40	\$1,850.00	\$450.00	-75.7%	
<b>Total Supplies:</b>		<b>\$2,277.48</b>	<b>\$6,150.00</b>	<b>\$5,108.00</b>	<b>-16.9%</b>	
Legal and Engineering Services		\$37,632.79	\$50,080.00	\$51,160.00	2.2%	
<b>Total Legal and Engineering Services:</b>		<b>\$37,632.79</b>	<b>\$50,080.00</b>	<b>\$51,160.00</b>	<b>2.2%</b>	
Audit		\$5,180.00	\$5,170.00	\$4,510.00	-12.8%	
<b>Total Audit:</b>		<b>\$5,180.00</b>	<b>\$5,170.00</b>	<b>\$4,510.00</b>	<b>-12.8%</b>	
Property Services						
Bridge Repair/Studies		\$325.00	\$0.00	\$0.00		
Shop Expense		\$6,948.87	\$10,665.00	\$11,683.00	9.5%	
Gaging Station		\$0.00	\$0.00	\$850.00		
Street Cleaning		\$4,318.99	\$3,990.00	\$4,250.00	6.5%	
<b>Total Property Services:</b>		<b>\$11,592.86</b>	<b>\$14,655.00</b>	<b>\$16,783.00</b>	<b>14.5%</b>	
Other Purchased Services						
Travel and Meetings		\$681.55	\$10,700.00	\$10,790.00	0.8%	
Insurance and Bonds		\$3,136.30	\$2,826.00	\$3,766.00	33.3%	
Utilities		\$2,621.79	\$4,800.00	\$4,405.00	-8.2%	
Telephone		\$661.41	\$1,950.00	\$1,147.00	-41.2%	
Publishing and Ads/Mixed		\$1,246.73	\$3,600.00	\$1,500.00	-58.3%	
Dues and Subscriptions		\$9,242.50	\$8,700.00	\$9,639.00	10.8%	
Data Processing		\$7,499.82	\$11,825.00	\$13,719.00	16%	
<b>Total Other Purchased Services:</b>		<b>\$25,090.10</b>	<b>\$44,401.00</b>	<b>\$44,966.00</b>	<b>1.3%</b>	
Capital Outlays		\$2,285.67	\$4,000.00	\$0.00	-100%	
<b>Total Capital Outlays:</b>		<b>\$2,285.67</b>	<b>\$4,000.00</b>	<b>\$0.00</b>	<b>-100%</b>	

Name	ACCOUNT ID	FY2020 Estimated	FY2020 Budgeted	FY2021 Budgeted	FY2020 Budgeted vs. FY2021 Budgeted (% Change)	Notes
Depreciation		\$2,717.90	\$3,000.00	\$2,810.00	-6.3%	
<b>Total Depreciation:</b>		<b>\$2,717.90</b>	<b>\$3,000.00</b>	<b>\$2,810.00</b>	<b>-6.3%</b>	
<b>Total Expense Objects:</b>		<b>\$116,103.61</b>	<b>\$186,293.00</b>	<b>\$158,653.99</b>	<b>-14.8%</b>	



# Building

TBD

The Building Services Department oversees and directs the operations of Building Inspection, Zoning and Permitting.

### 2021 Budget Priorities

- Fill open Building Inspector position.
- Finalize the Building Code update.

### Core Business

- The primary purpose of the Building Department is to protect the health, safety and welfare of the public, and durability of the built environment through the permitting and inspection process.
- Oversee building function such as inspection, permitting, zoning, employee relations, compensation, and organizational compliance.

### 2020 Strategic Accomplishments

- Completed draft update of building and zoning chapters of the Municipal Code.
- Effectively managed fifty-two building permits.

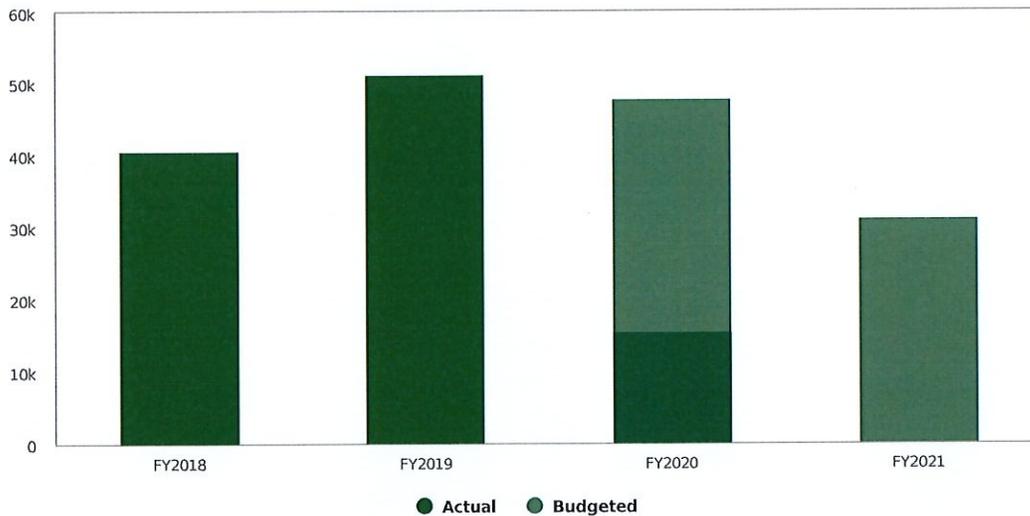
### 2021 Strategic Priorities

- Review and update permit fee structure.
- Review and update permit processes.

## Revenues Summary

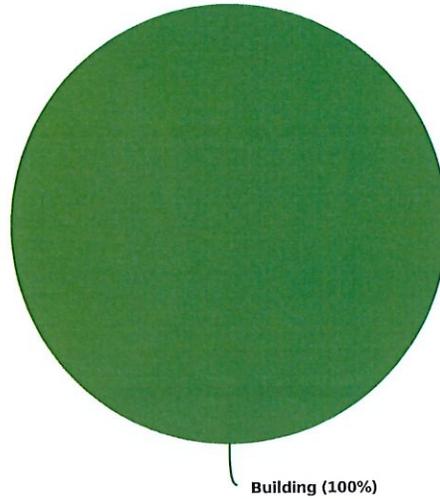
**\$31,194** **-\$16,706**  
(-34.88% vs. prior year)

Building Proposed and Historical Budget vs. Actual

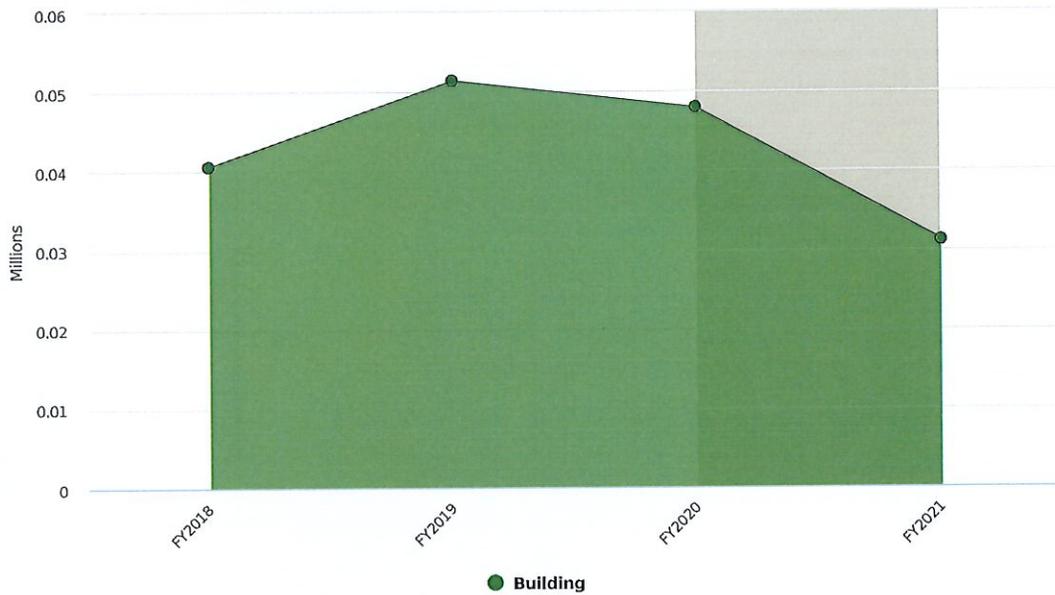


# Revenue by Department

## Projected 2021 Revenue by Department



## Budgeted and Historical 2021 Revenue by Department



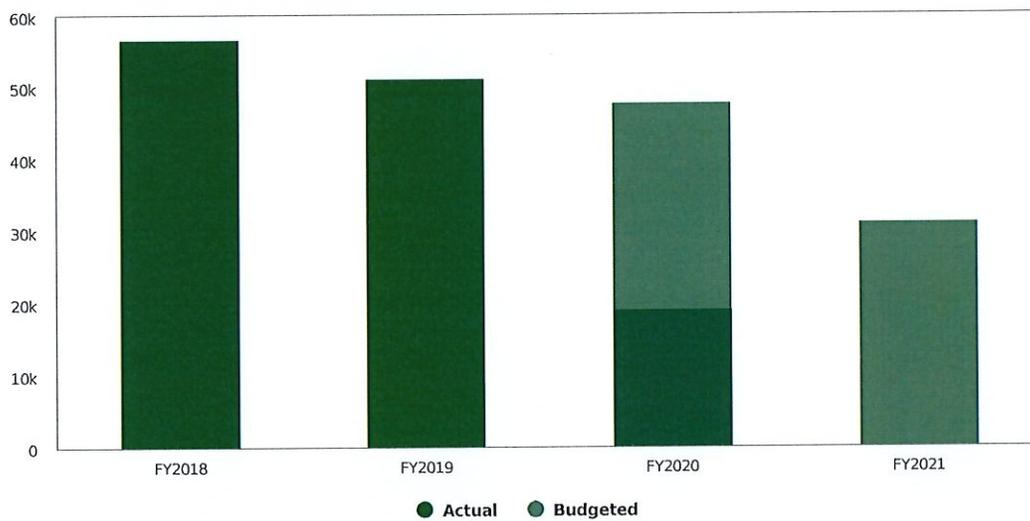
Grey background indicates budgeted figures.

Name	ACCOUNT ID	FY2020 Estimated	FY2020 Budgeted	FY2021 Budgeted	FY2020 Budgeted vs. FY2021 Budgeted (% Change)	Notes
Revenue						
Building		\$15,527.50	\$47,900.00	\$31,194.00	-34.9%	
<b>Total Revenue:</b>		<b>\$15,527.50</b>	<b>\$47,900.00</b>	<b>\$31,194.00</b>	<b>-34.9%</b>	

### Expenditures Summary

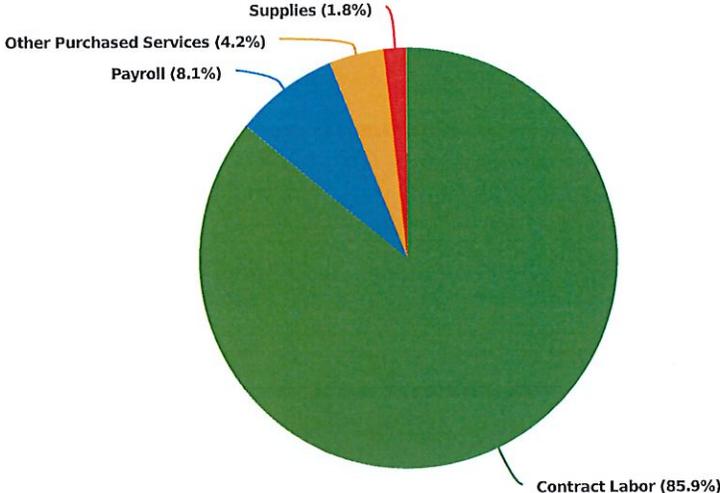
**\$31,194** - \$16,706  
 (-34.88% vs. prior year)

Building Proposed and Historical Budget vs. Actual

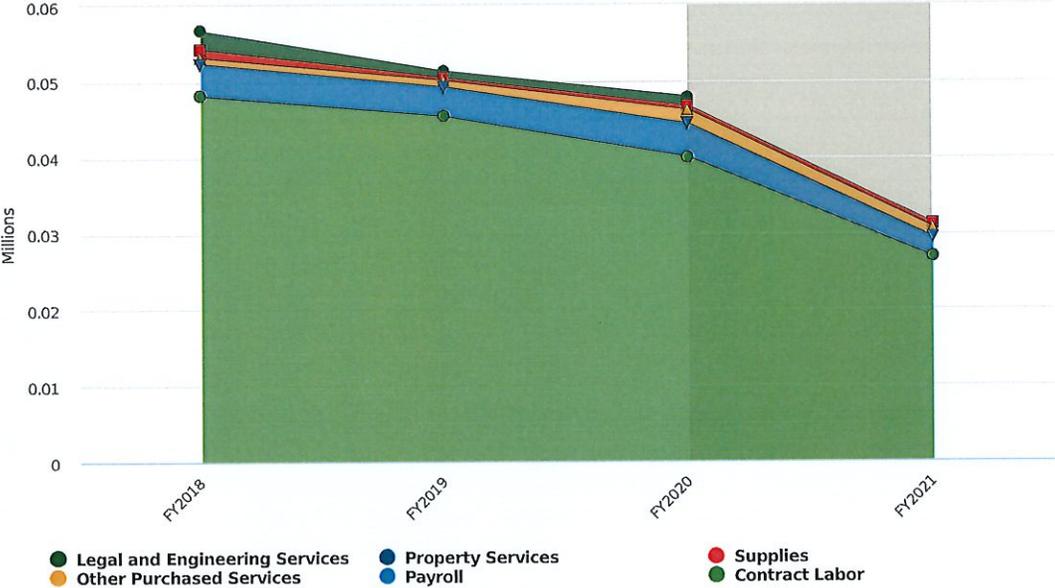


# Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	ACCOUNT ID	FY2020 Estimated	FY2020 Budgeted	FY2021 Budgeted	FY2020 Budgeted vs. FY2021 Budgeted (% Change)	Notes
Expense Objects						
Payroll						
Salaries and Wages		\$2,149.50	\$0.00	\$1,795.72		
Employer-FICA		\$133.22	\$0.00	\$111.33		
Employer-Medicare		\$31.15	\$0.00	\$26.04		
Unemployment Tax		\$6.45	\$0.00	\$5.39		
Insurance Benefits		\$87.37	\$0.00	\$415.60		
Pension Benefits		\$106.50	\$0.00	\$165.09		
Workers Compensation		\$12.00	\$12.00	\$17.00	41.7%	
Total Payroll			\$4,353.00	\$0.00	-100%	
<b>Total Payroll:</b>		<b>\$2,526.19</b>	<b>\$4,365.00</b>	<b>\$2,536.18</b>	<b>-41.9%</b>	
Contract Labor		\$15,640.00	\$40,000.00	\$26,800.00	-33%	
<b>Total Contract Labor:</b>		<b>\$15,640.00</b>	<b>\$40,000.00</b>	<b>\$26,800.00</b>	<b>-33%</b>	
Supplies						
Office Supplies		\$53.18	\$500.00	\$497.00	-0.6%	
Postage		\$0.00	\$25.00	\$50.00	100%	
<b>Total Supplies:</b>		<b>\$53.18</b>	<b>\$525.00</b>	<b>\$547.00</b>	<b>4.2%</b>	
Legal and Engineering Services		\$0.00	\$1,200.00	\$0.00	-100%	
<b>Total Legal and Engineering Services:</b>		<b>\$0.00</b>	<b>\$1,200.00</b>	<b>\$0.00</b>	<b>-100%</b>	
Other Purchased Services						
Insurance and Bonds		\$775.89	\$775.00	\$776.00	0.1%	
Publishing and Ads/Mixed		\$0.00	\$100.00	\$0.00	-100%	
Dues and Subscriptions		\$135.00	\$935.00	\$535.00	-42.8%	
<b>Total Other Purchased Services:</b>		<b>\$910.89</b>	<b>\$1,810.00</b>	<b>\$1,311.00</b>	<b>-27.6%</b>	
<b>Total Expense Objects:</b>		<b>\$19,130.26</b>	<b>\$47,900.00</b>	<b>\$31,194.18</b>	<b>-34.9%</b>	

# Public Safety

NEIL FERGUSON  
CHIEF OF POLICE

## Police Department

*About the Police Department*

The Paonia Police Department is a full service rural police department. The key public safety services provided to citizens and visitors to the community include emergency and non-emergency response, criminal investigations, traffic safety, nuisance code, animal control, parks enforcement, crime prevention, school resource officers, and establishment of community partnerships to enhance problem-solving efforts.

### VISION

Exceptional people providing exceptional service!

### MISSION STATEMENT

The Paonia Police Department is committed to providing the highest standards of service in partnership with the community.

### 2021 Budget Priorities

#### (Thanks to Back the Badge)

- Increase salaries for Public Safety staff in order to remain competitive in the county and other communities in the area.
- Add an officer to improve safety and overall coverage.
- Update equipment
- Add defense council as now required by
- Add for a shelter placement for animals.

### Core Business

- Provide overall administration for the Police Department's emergency and non-emergency delivery of services.
- Provide direction related to policy and procedure development, professional standard investigations, selection and training of police employees, public information and media relations, emergency management, adherence to state and national law enforcement accreditation standards, and community outreach efforts related to crime, traffic and quality of life issues.
- Utilize department financial resources fairly, efficiently and effectively to ensure quality core public safety services.
- The department's code enforcement efforts addresses citizen concerns regarding residential nuisance code violations including outside storage, illegal dumping and littering as well as assisting on abandoned vehicle concerns in private and public areas.
- Provides proactive enforcement and education on Town ordinances and state laws related to domestic animals, dog licensing, wildlife management and welfare.
- Supports education and enforcement of Paonia ordinances.

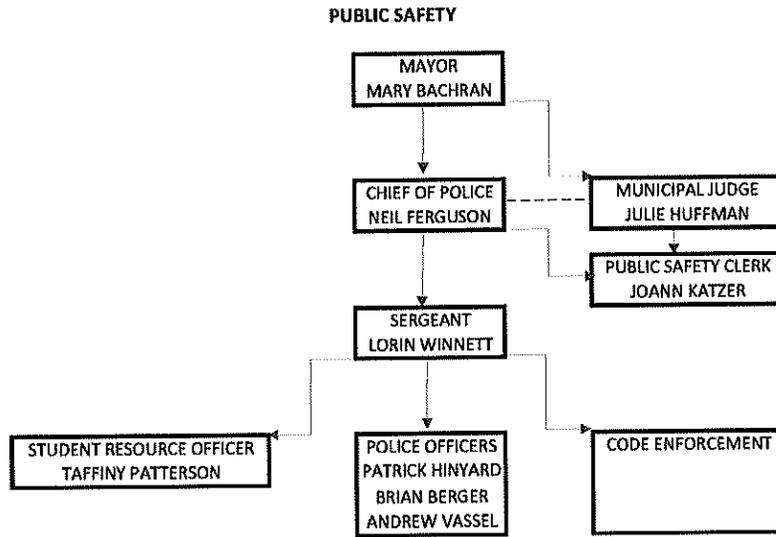
### 2020 Strategic Accomplishments

- Completed implementing the Body Camera Program.
- Implemented an In-Car Camera Program.
- Collaborated with federal, state and local emergency preparedness agencies on maintaining best practices for effective disaster preparedness response.
- Converting 2008 to 2019 legacy data into the Spillman Records Management System.
- Reconfigured vacated areas of the department to maximize usable work space.
- Completed the rebranding of the Police Department including vehicle decals, badges and uniform patches.

### 2021 Strategic Priorities

- Support and maintain data-driven, problem-solving strategies and programs that address the prevention, deterrence and reduction of crime, and hold offenders accountable
- Continually evaluate technology that will make the department more efficient and effective
- Develop policies that encourage employee engagement and provide avenues for suggestions and input
- Participate with Town Administration and Human Resources in developing an evaluation system that encompasses the pillars of Procedural Justice
- Successfully onboard a new Police Officer.

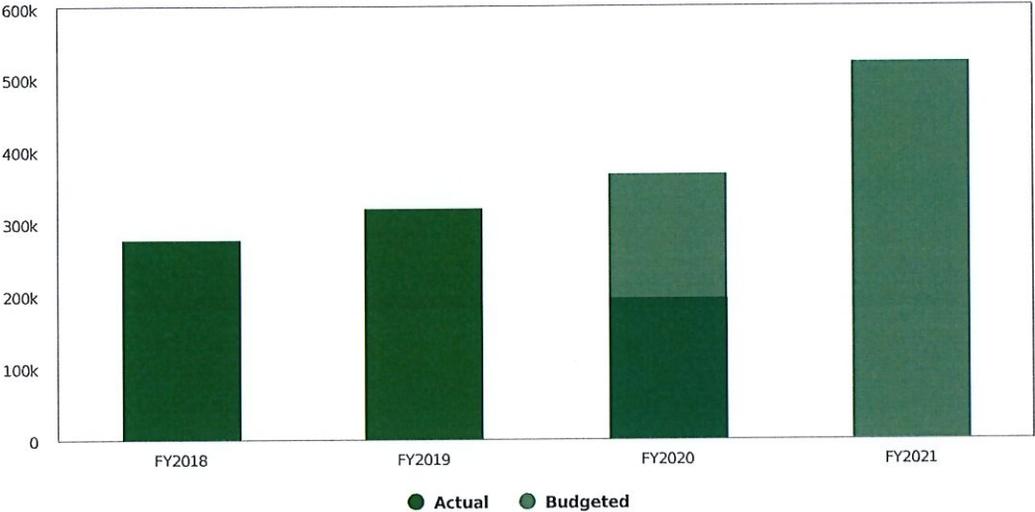
# Organizational Chart



# Expenditures Summary

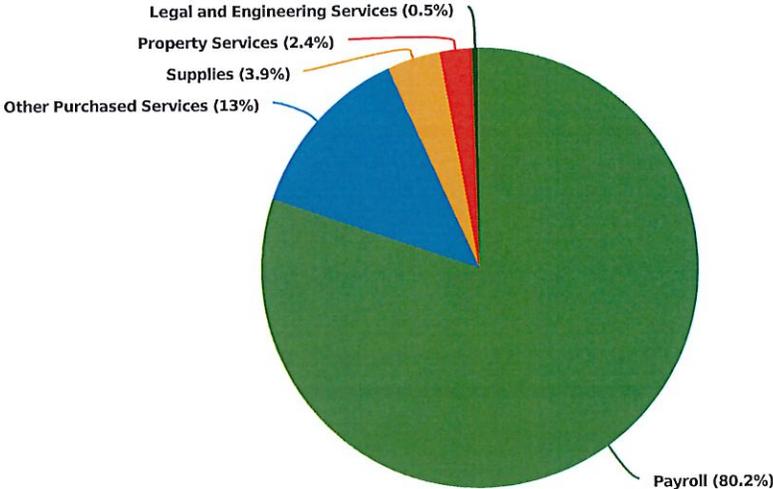
**\$523,883** **\$154,214**  
(41.72% vs. prior year)

Public Safety Proposed and Historical Budget vs. Actual

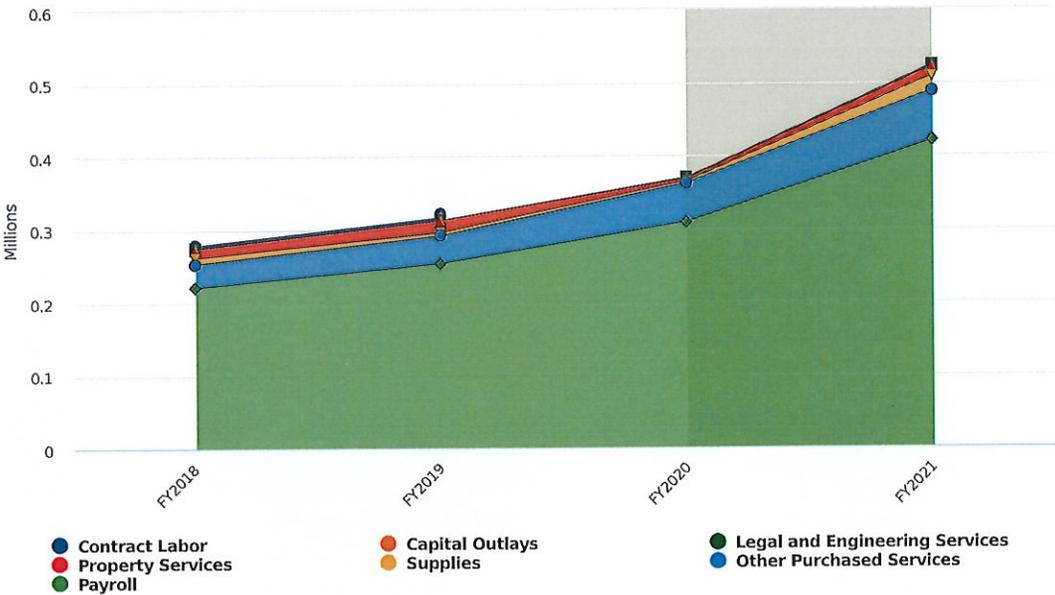


# Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	ACCOUNT ID	FY2020 Estimated	FY2020 Budgeted	FY2021 Budgeted	FY2020 Budgeted vs. FY2021 Budgeted (% Change)	Notes
Expense Objects						
Payroll						
Salaries and Wages		\$111,962.44	\$0.00	\$330,135.98		
Employer-FICA		\$233.66	\$0.00	\$2,131.00		
Employer-Medicare		\$1,617.31	\$0.00	\$4,786.97		
Unemployment Tax		\$342.92	\$0.00	\$990.41		
Insurance Benefits		\$10,862.77	\$0.00	\$48,633.17		
Pension Benefits		\$1,973.49	\$0.00			
Workers Compensation		\$7,212.00	\$7,212.00	\$915.00	-87.3%	
FPPA Pension		\$8,278.01	\$0.00	\$24,486.80		
FPPA D & D		\$2,897.32	\$0.00	\$8,066.24		
Total Payroll			\$302,094.00	\$0.00	-100%	
<b>Total Payroll:</b>		<b>\$145,379.92</b>	<b>\$309,306.00</b>	<b>\$420,145.57</b>	<b>35.8%</b>	
Contract Labor		\$2,325.00	\$0.00			
<b>Total Contract Labor:</b>		<b>\$2,325.00</b>	<b>\$0.00</b>			
Supplies						
Office Supplies		\$288.55	\$1,100.00	\$1,310.00	19.1%	
Operating Supplies		\$2,615.17	\$1,500.00	\$18,953.00	1,163.5%	
Postage		\$166.93	\$300.00	\$235.00	-21.7%	
<b>Total Supplies:</b>		<b>\$3,070.65</b>	<b>\$2,900.00</b>	<b>\$20,498.00</b>	<b>606.8%</b>	
Legal and Engineering Services		\$2,773.38	\$975.00	\$2,500.00	156.4%	
<b>Total Legal and Engineering Services:</b>		<b>\$2,773.38</b>	<b>\$975.00</b>	<b>\$2,500.00</b>	<b>156.4%</b>	
Property Services						
Bridge Repair/Studies		\$0.00	\$250.00	\$280.00	12%	
Vehicle Expense		\$3,497.29	\$3,000.00	\$10,645.00	254.8%	
Street Cleaning		\$551.41	\$100.00	\$1,500.00	1,400%	
<b>Total Property Services:</b>		<b>\$4,048.70</b>	<b>\$3,350.00</b>	<b>\$12,425.00</b>	<b>270.9%</b>	
Other Purchased Services						
Travel and Meetings		\$636.63	\$6,500.00	\$9,675.00	48.8%	
Insurance and Bonds		\$20,349.70	\$20,313.00	\$22,216.00	9.4%	
Utilities		\$1,077.92	\$2,200.00	\$1,770.00	-19.5%	
Telephone		\$1,045.44	\$4,250.00	\$3,265.00	-23.2%	
Publishing and Ads/Mixed		\$1,029.28	\$50.00	\$104.00	108%	
Dues and Subscriptions		\$1,747.52	\$3,525.00	\$6,050.00	71.6%	
Data Processing		\$12,889.86	\$16,300.00	\$25,234.00	54.8%	
<b>Total Other Purchased Services:</b>		<b>\$38,776.35</b>	<b>\$53,138.00</b>	<b>\$68,314.00</b>	<b>28.6%</b>	
<b>Total Expense Objects:</b>		<b>\$196,374.00</b>	<b>\$369,669.00</b>	<b>\$523,882.57</b>	<b>41.7%</b>	

# Parks

Travis Loberg - Public Works/Utilities Director

Dominic Beardslee - Public Works Supervisor

## Parks and Recreation

### About Parks and Recreation

The Paonia Parks and Recreation Department oversees the operations of the Parks, and Open Space Division, the Recreation Division and Administration. The mission of the Department is to create and offer services, as well as to partner with the community, to provide exceptional programs, parks, open space and facilities that enhance opportunities for personal growth, wellbeing and healthy lifestyles.

The Parks and Recreation Department is committed to promoting and supporting healthy lifestyles to enhance quality of life by providing the following core activities and service delivery values:

- Excellent parks and open space system
- Active social engagement opportunities
- Preservation of cultural and historical assets
- Stewardship of the urban tree canopy

### 2021 Budget Priorities

- Continue the update of the Park Master Plan.
- Continue maintenance and upgrades to Town Park
- Continue maintenance and upgrades at Poulos Park
- Continue maintenance and upgrades at Apple Valley Park
- Start upgrade at Lee's Park

### Core Business

- Provide a safe, inviting, and aesthetically pleasing outdoor environment for users of park land and facilities
- Maintain and improve quality of all turf at Town parks and facilities
- Maintain irrigation systems in parks and continuous improvement in water conservation
- Oversee and direct maintenance work of contractors within specified right-of-way areas

### 2020 Strategic Accomplishments

- Completed Ellen Hansen Smith Center Roof.
- Continue to move forward with the completion of the Minor Statue Area and the brick engraving project.
- Completed Installation of the conversation bench done by Ira Houseweart Metalworks, LLC.
- Tree inspection
- Tree trimming
- Fertilized
- Awarded the contract for Park Master Planning to Western Slope Consulting, LLC.
- Sprinkler repair
- Sealed the new concrete.
- Repaired the Poulos Park Wall.
- Installed the new PAONIA bike rack at Poulos Park done by M. Smyth Boone.

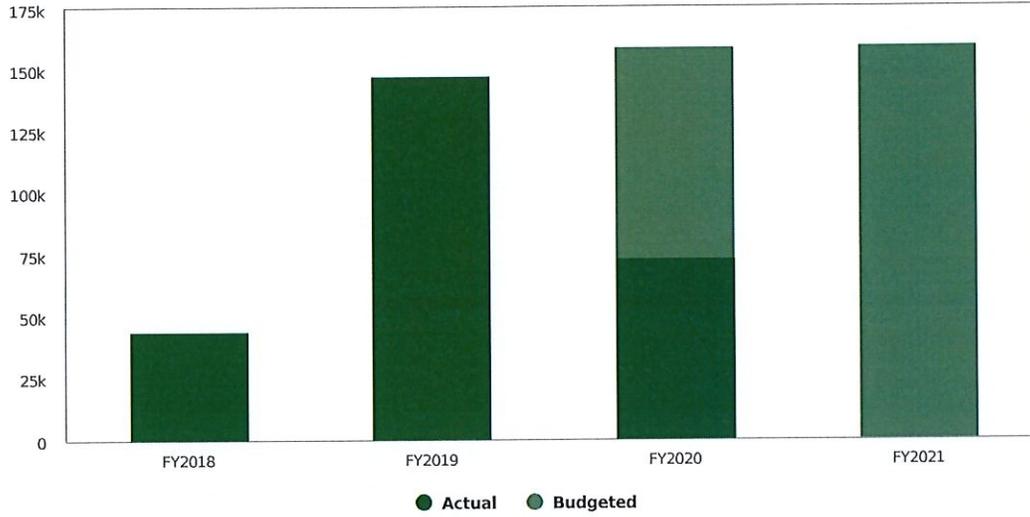
### 2021 Strategic Priorities

- Enhance turf care and management capabilities through preventative maintenance and field renovation activities
- Realize in-house capability to accomplish sustainable and environmentally responsible agronomy and weed prevention goals
- Improve irrigation water quality through innovative aeration solutions.
- Reclaim Town Park Baseball Field
- Implemented Maintenance and Management System
- Installed a new irrigation mainline at Poulos Park

## Revenues Summary

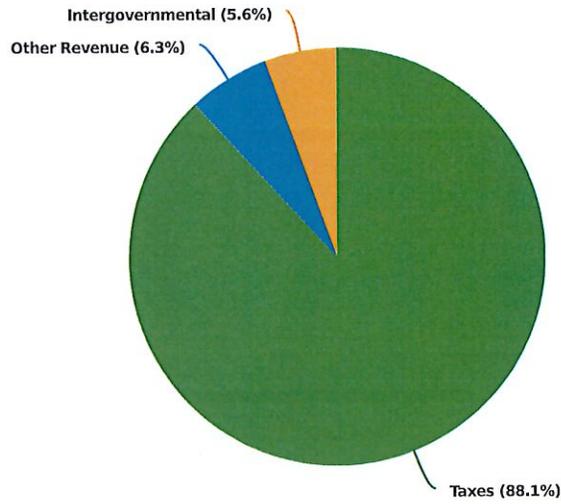
**\$159,648** **\$451**  
(0.28% vs. prior year)

Parks Proposed and Historical Budget vs. Actual

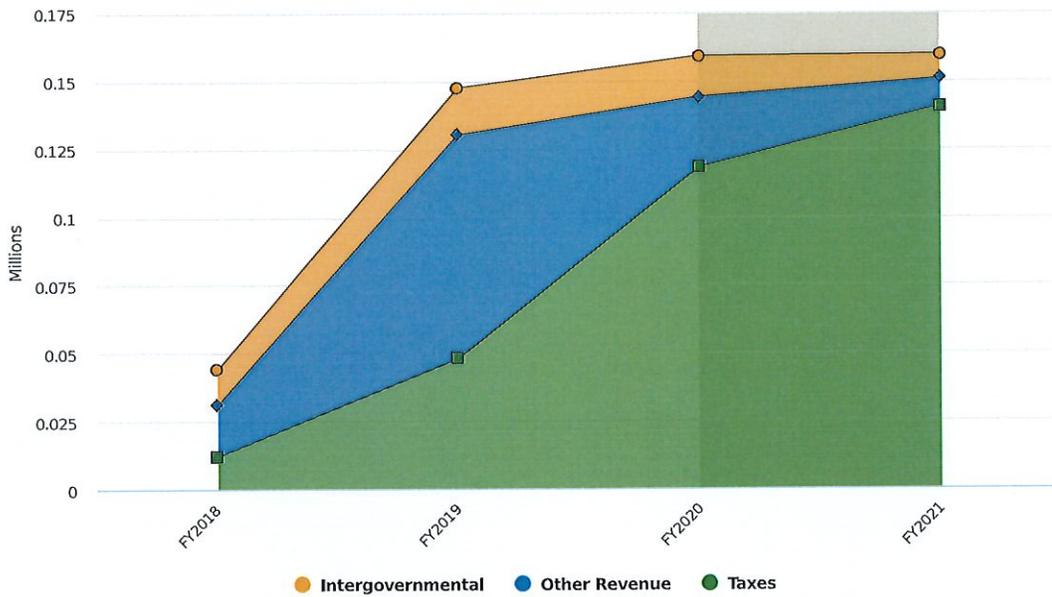


# Revenues by Source

Projected 2021 Revenues by Source



Budgeted and Historical 2021 Revenues by Source



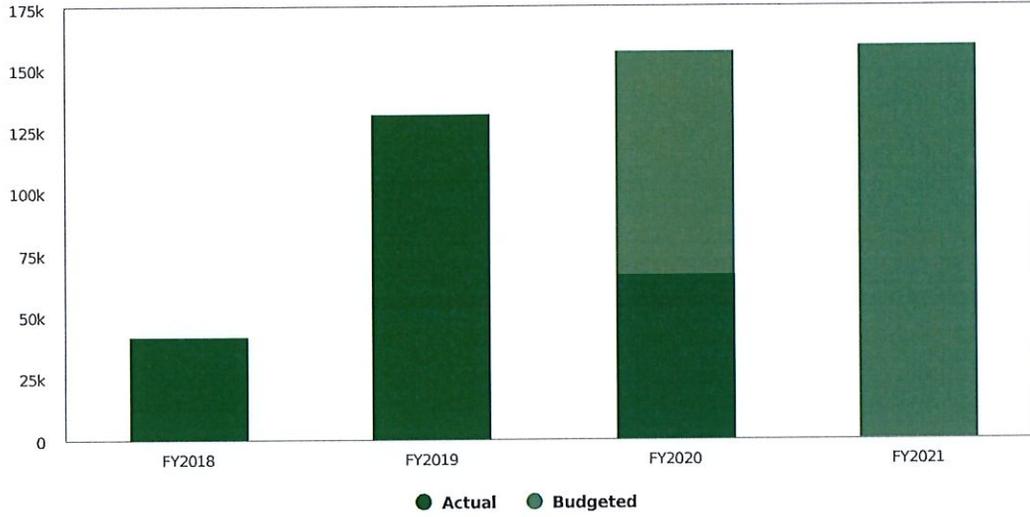
Grey background indicates budgeted figures.

Name	ACCOUNT ID	FY2020 Estimated	FY2020 Budgeted	FY2021 Budgeted	FY2020 Budgeted vs. FY2021 Budgeted (% Change)	Notes
Revenue Source						
Taxes						
Sales Tax		\$64,944.75	\$118,197.00	\$140,631.00	19%	
<b>Total Taxes:</b>		<b>\$64,944.75</b>	<b>\$118,197.00</b>	<b>\$140,631.00</b>	<b>19%</b>	
Intergovernmental						
Severance Tax		\$3,085.82	\$8,800.00	\$5,000.00	-43.2%	
Mineral Leasing		\$0.00	\$6,300.00	\$3,925.00	-37.7%	
<b>Total Intergovernmental:</b>		<b>\$3,085.82</b>	<b>\$15,100.00</b>	<b>\$8,925.00</b>	<b>-40.9%</b>	
Other Revenue						
Grant		\$0.00	\$10,000.00			
Rents and Royalties		\$1,285.00	\$6,900.00	\$9,422.00	36.6%	
Contributions		\$4,110.00	\$0.00	\$670.00		
Contributions from Other Agencies		\$0.00	\$9,000.00			
<b>Total Other Revenue:</b>		<b>\$5,395.00</b>	<b>\$25,900.00</b>	<b>\$10,092.00</b>	<b>-61%</b>	
<b>Total Revenue Source:</b>		<b>\$73,425.57</b>	<b>\$159,197.00</b>	<b>\$159,648.00</b>	<b>0.3%</b>	

## Expenditures Summary

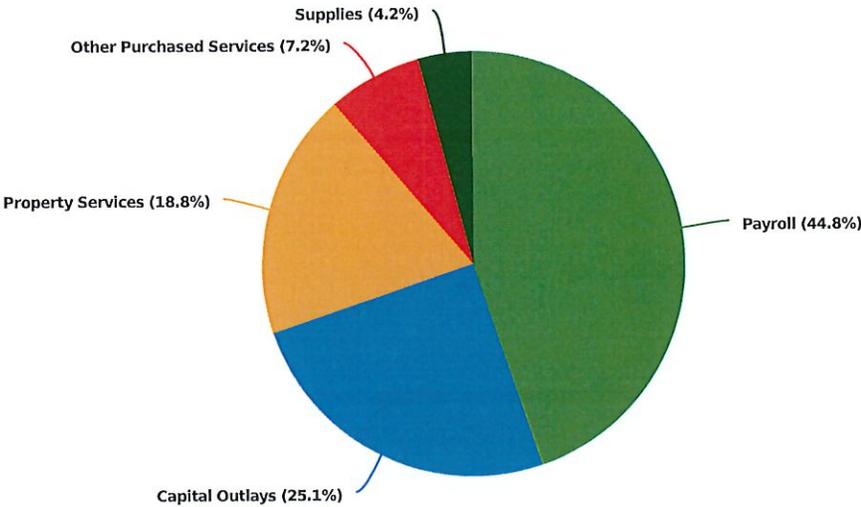
**\$159,648** **\$2,101**  
(1.33% vs. prior year)

Parks Proposed and Historical Budget vs. Actual

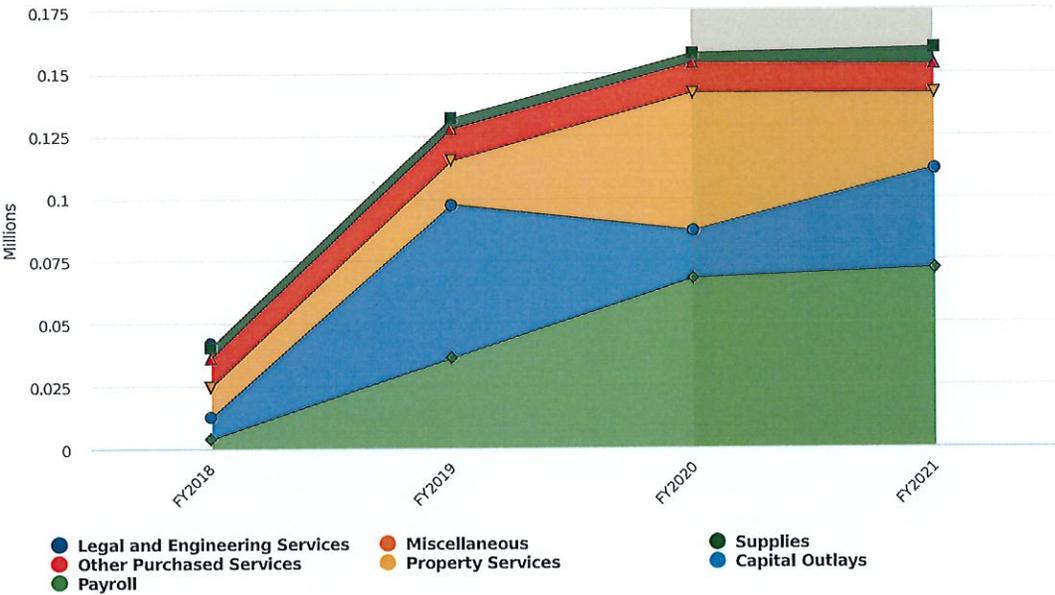


# Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	ACCOUNT ID	FY2020 Estimated	FY2020 Budgeted	FY2021 Budgeted	FY2020 Budgeted vs. FY2021 Budgeted (% Change)	Notes
Expense Objects						
Payroll						
Salaries and Wages		\$23,027.79	\$0.00	\$5,158.25		
Employer-FICA		\$1,390.21	\$0.00	\$3,171.81		
Employer-Medicare		\$325.13	\$0.00	\$741.79		
Unemployment Tax		\$68.53	\$0.00	\$153.47		
Insurance Benefits		\$3,327.57	\$0.00	\$11,077.33		
Pension Benefits		\$910.97	\$0.00	\$3,385.36		
Workers Compensation		\$1,375.00	\$1,375.00	\$1,768.00	28.6%	
Total Payroll			\$66,252.00	\$0.00	-100%	
<b>Total Payroll:</b>		<b>\$30,425.20</b>	<b>\$67,627.00</b>	<b>\$71,456.02</b>	<b>5.7%</b>	
Supplies						
Office Supplies		\$0.00	\$50.00	\$37.00	-26%	
Operating Supplies		\$3,167.61	\$3,500.00	\$6,540.00	86.9%	
Postage		\$0.00	\$0.00	\$50.00		
<b>Total Supplies:</b>		<b>\$3,167.61</b>	<b>\$3,550.00</b>	<b>\$6,627.00</b>	<b>86.7%</b>	
Property Services						
Bridge Repair/Studies		\$1,478.11	\$50,025.00	\$23,984.00	-52.1%	
Vehicle Expense		\$490.42	\$1,250.00	\$1,150.00	-8%	
Rentals		\$0.00	\$0.00	\$850.00		
Shop Expense		\$380.59	\$1,000.00	\$1,082.00	8.2%	
Contract Services/Snow Removal		\$2,000.00	\$3,000.00	\$3,000.00	0%	
<b>Total Property Services:</b>		<b>\$4,349.12</b>	<b>\$55,275.00</b>	<b>\$30,066.00</b>	<b>-45.6%</b>	
Other Purchased Services						
Insurance and Bonds		\$4,079.42	\$4,045.00	\$3,718.00	-8.1%	
Utilities		\$4,460.52	\$7,500.00	\$6,312.00	-15.8%	
Telephone		\$286.61	\$400.00	\$720.00	80%	
Publishing and Ads/Mixed		\$0.00	\$50.00	\$0.00	-100%	
Fees and Permits		\$748.45	\$100.00	\$749.00	649%	
<b>Total Other Purchased Services:</b>		<b>\$9,575.00</b>	<b>\$12,095.00</b>	<b>\$11,499.00</b>	<b>-4.9%</b>	
Capital Outlays		\$19,451.63	\$19,000.00	\$40,000.00	110.5%	
<b>Total Capital Outlays:</b>		<b>\$19,451.63</b>	<b>\$19,000.00</b>	<b>\$40,000.00</b>	<b>110.5%</b>	
<b>Total Expense Objects:</b>		<b>\$66,968.56</b>	<b>\$157,547.00</b>	<b>\$159,648.02</b>	<b>13%</b>	

# Streets

Travis Loberg - Public Works/Utilities Director

*Dominic Beardslee - Public Works Supervisor*

## Public Works

### *About Public Works*

The Public Works Department is responsible for maintenance and improvements to the Town's infrastructure, which includes 87 miles of streets and 10 miles of storm sewers throughout the Town. Public Works Operations monitors all construction activities within the street rights-of-way. The department also manages and maintains the Town's traffic signs, as well as manages and maintains the Town's vehicles and equipment.

### Core Business

- Maintain and provide preventive maintenance services for streets, alleys, storm sewers, walkways, street and pedestrian lights, special events, traffic signs.
- Monitor construction activities within the street rights-of way.
- Manage the Town's automotive fleet through maintenance and scheduled replacement.
- Maintain more than 53 pieces of vehicles and equipment
- Provide snow removal and ice control on Town streets
- Complete service requests for internal and external customer

### 2020 Strategic Accomplishments

- Overlayment (patched) of 9 sections of town streets
- Re-pavement of the 100 block of Clark
- Re-pavement of the 200 block of Dorris
- Purchased a new Skid Steer
- Implemented a right-of-way tree maintenance program
- Modified the leaf-vac program to increase efficiency.
- Complete upgrade of the street lighting.
- Complete upgrades to the Clark storm drain system.

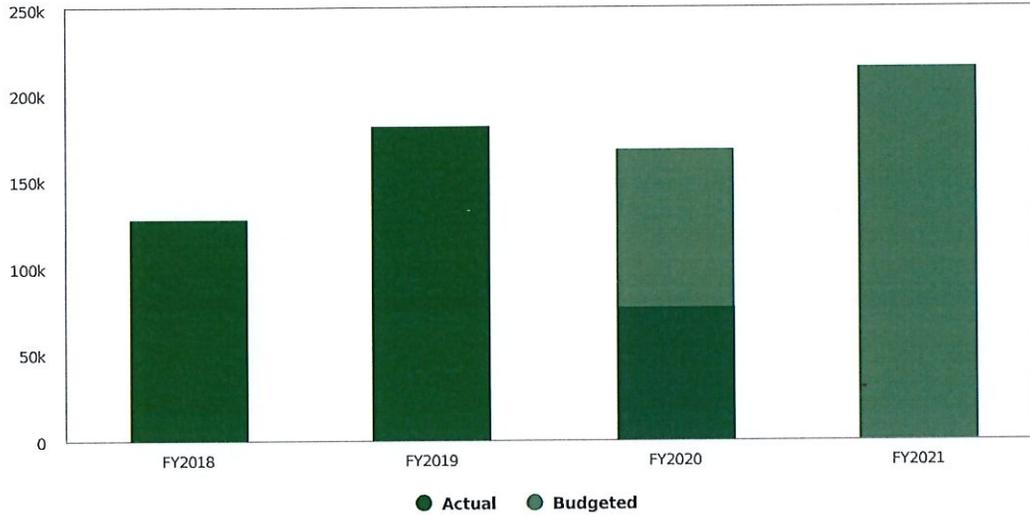
### 2021 Strategic Priorities

- Continue to improve and build asset inventory and reporting capabilities and enhancement of the Town's Asset Management Program.
- Continue pot hole mitigation program.
- Continue working with participating agencies for Dark Sky certification.
- New Snow plow truck
- New Public Works vehicle.
- 
-

## Revenues Summary

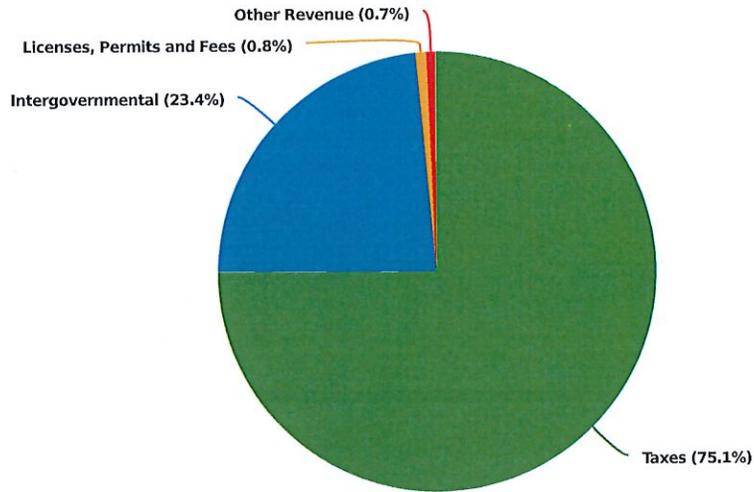
**\$216,298** **\$47,882**  
(28.43% vs. prior year)

Streets Proposed and Historical Budget vs. Actual

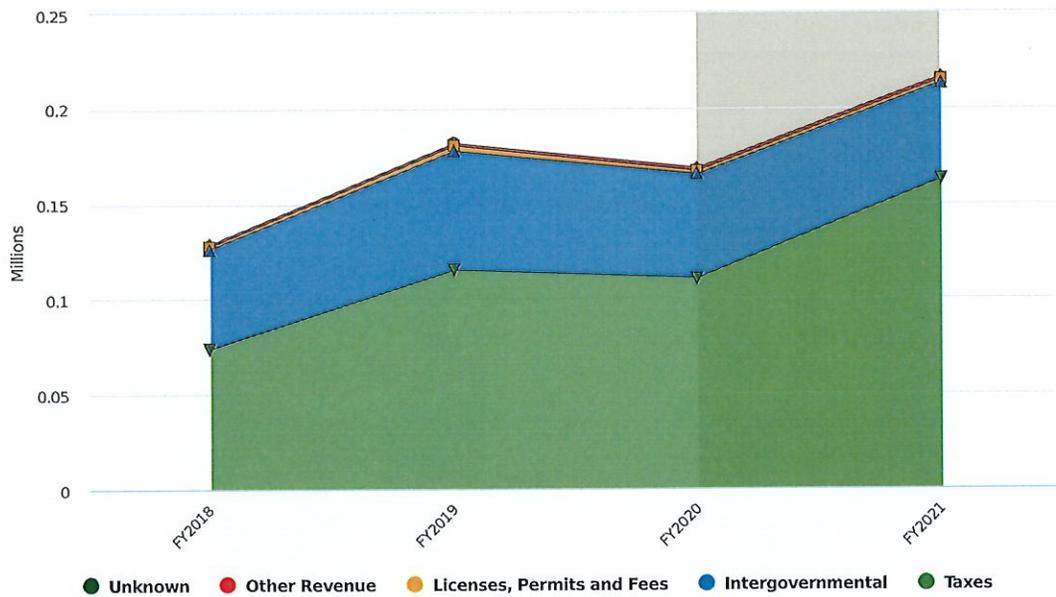


# Revenues by Source

Projected 2021 Revenues by Source



Budgeted and Historical 2021 Revenues by Source



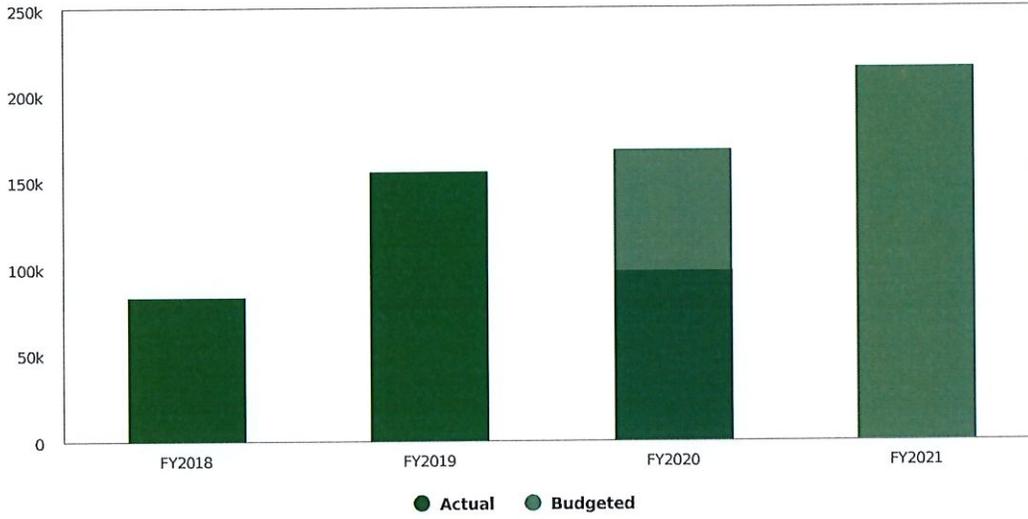
Grey background indicates budgeted figures.

Name	ACCOUNT ID	FY2020 Estimated	FY2020 Budgeted	FY2021 Budgeted	FY2020 Budgeted vs. FY2021 Budgeted (% Change)	Notes
Revenue Source						
Taxes						
Sales Tax		\$14,572.42	\$51,804.00	\$103,807.00	100.4%	
Franchise Tax/Impact Fee		\$32,842.54	\$58,800.00	\$58,580.00	-0.4%	
<b>Total Taxes:</b>		<b>\$47,414.96</b>	<b>\$110,604.00</b>	<b>\$162,387.00</b>	<b>46.8%</b>	
Licenses, Permits and Fees						
Miscellaneous Permits		\$655.00	\$1,800.00	\$1,750.00	-2.8%	
<b>Total Licenses, Permits and Fees:</b>		<b>\$655.00</b>	<b>\$1,800.00</b>	<b>\$1,750.00</b>	<b>-2.8%</b>	
Intergovernmental						
Highway Users Tax		\$20,938.29	\$48,012.00	\$44,111.00	-8.1%	
Road and Bridge		\$7,693.71	\$6,500.00	\$6,500.00	0%	
<b>Total Intergovernmental:</b>		<b>\$28,632.00</b>	<b>\$54,512.00</b>	<b>\$50,611.00</b>	<b>-7.2%</b>	
Other Revenue						
Motor Fuel Refund		\$903.47	\$1,500.00	\$1,550.00	3.3%	
<b>Total Other Revenue:</b>		<b>\$903.47</b>	<b>\$1,500.00</b>	<b>\$1,550.00</b>	<b>3.3%</b>	
<b>Total Revenue Source:</b>		<b>\$77,605.43</b>	<b>\$168,416.00</b>	<b>\$216,298.00</b>	<b>28.4%</b>	

# Expenditures Summary

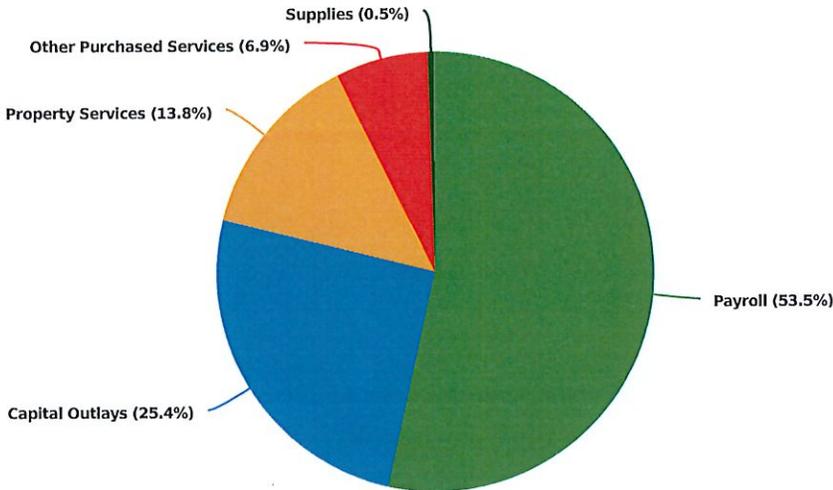
**\$216,299** **\$47,883**  
(28.43% vs. prior year)

Streets Proposed and Historical Budget vs. Actual

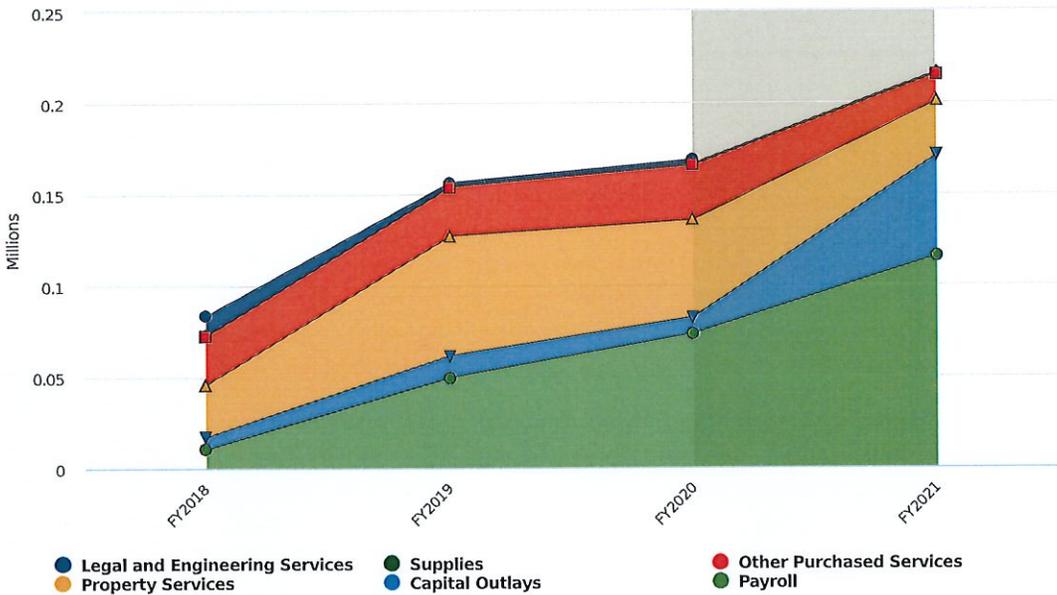


# Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	ACCOUNT ID	FY2020 Estimated	FY2020 Budgeted	FY2021 Budgeted	FY2020 Budgeted vs. FY2021 Budgeted (% Change)	Notes
Expense Objects						
Payroll						
Salaries and Wages		\$24,399.34	\$0.00	\$81,539.61		
Employer-FICA		\$1,472.15	\$0.00	\$5,055.46		
Employer-Medicare		\$344.33	\$0.00	\$1,182.32		
Unemployment Tax		\$72.61	\$0.00	\$244.62		
Insurance Benefits		\$3,625.59	\$0.00	\$24,161.73		
Pension Benefits		\$963.30	\$0.00			
Workers Compensation		\$1,691.00	\$1,691.00	\$3,468.00	105.1%	
Total Payroll			\$71,691.55	\$0.00	-100%	
<b>Total Payroll:</b>		<b>\$32,568.32</b>	<b>\$73,382.55</b>	<b>\$115,651.75</b>	<b>57.6%</b>	
Supplies						
Office Supplies		\$13.72	\$0.00	\$30.00		
Operating Supplies		\$525.99	\$900.00	\$840.00	-6.7%	
Postage		\$40.45	\$50.00	\$190.00	280%	
<b>Total Supplies:</b>		<b>\$580.16</b>	<b>\$950.00</b>	<b>\$1,060.00</b>	<b>11.6%</b>	
Legal and Engineering Services		\$0.00	\$1,950.00	\$0.00	-100%	
<b>Total Legal and Engineering Services:</b>		<b>\$0.00</b>	<b>\$1,950.00</b>	<b>\$0.00</b>	<b>-100%</b>	
Property Services						
Bridge Repair/Studies		\$33,702.90	\$24,350.00	\$12,716.00	-47.8%	
Vehicle Expense		\$5,351.26	\$7,500.00	\$7,155.00	-4.6%	
Shop Expense		\$740.80	\$4,000.00	\$1,879.00	-53%	
Contract Services/Snow Removal		\$3,550.84	\$17,400.00	\$8,004.00	-54%	
<b>Total Property Services:</b>		<b>\$43,345.80</b>	<b>\$53,250.00</b>	<b>\$29,754.00</b>	<b>-44.1%</b>	
Other Purchased Services						
Travel and Meetings		\$31.66	\$0.00	\$0.00		
Insurance and Bonds		\$8,728.88	\$8,548.45	\$3,317.00	-61.2%	
Utilities		\$12,572.75	\$20,715.00	\$10,765.00	-48%	
Telephone		\$565.45	\$560.00	\$751.00	34.1%	
Publishing and Ads/Mixed		\$0.00	\$60.00	\$0.00	-100%	
<b>Total Other Purchased Services:</b>		<b>\$21,898.74</b>	<b>\$29,883.45</b>	<b>\$14,833.00</b>	<b>-50.4%</b>	
Capital Outlays		\$0.00	\$9,000.00	\$55,000.00	511.1%	
<b>Total Capital Outlays:</b>		<b>\$0.00</b>	<b>\$9,000.00</b>	<b>\$55,000.00</b>	<b>511.1%</b>	
<b>Total Expense Objects:</b>		<b>\$98,393.02</b>	<b>\$168,416.00</b>	<b>\$216,298.75</b>	<b>28.4%</b>	

# Street Capital

## Public Works

### *About Public Works*

The Public Works Streets Department is responsible improvements to the Town's infrastructure, which includes approximately 87 miles of street. The Streets Department maintains culverts, drains, signs, ditches, and the paint and cleaning of streets located within Paonia.

### **Core Business**

- Keep streets cleaned up in the winter
- Keep streets swept in the summer
- Repair streets
- Set up for special events
- Set up holiday lights
- Maintain the storm water system
- Stripe roads
- Maintain signs

### **2020 Strategic Accomplishments**

- Reconstructed and repaired 2nd Street and Grand Avenue Intersection
- Installation of a new storm drain at 2nd Street and Grand Avenue
- Re-purposed old road debris removed for future reconstruction and backfill projects
- Updated street traffic and road signs
- Repaired damaged street signs throughout Town

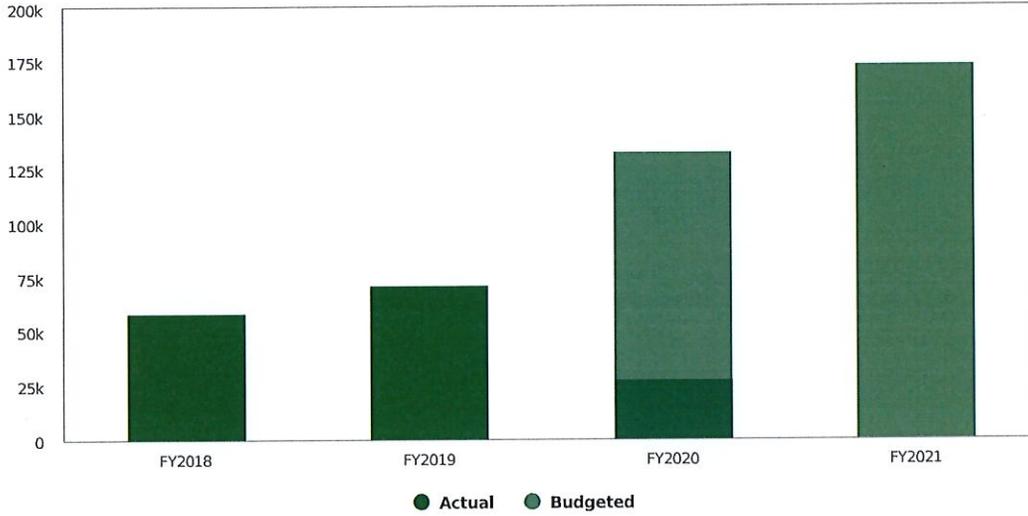
### **2021 Strategic Priorities**

- Continue to improve and build asset inventory and reporting capabilities and enhancement of the Town's Asset Management Program.
- Begin two-blocks of complete street reconstruction on 3rd Street
- Continue Sign replacement
- Implement historic street work into GIS Mapping Program

## Revenues Summary

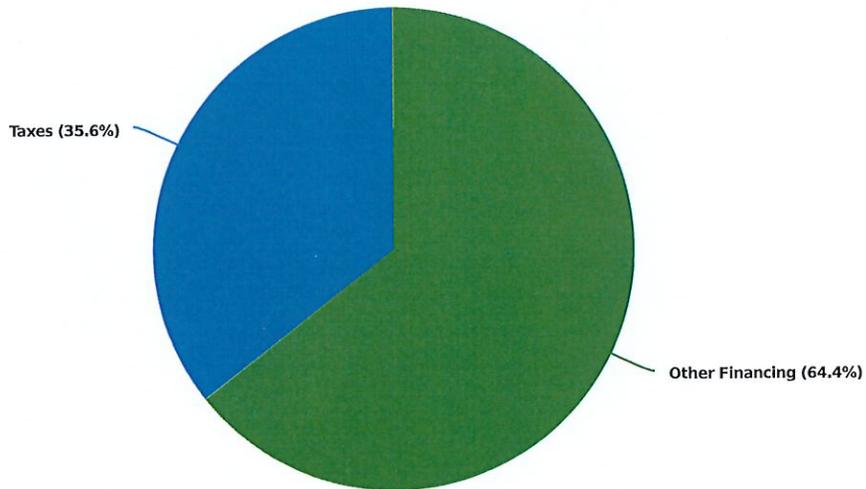
**\$173,807** **\$40,940**  
(30.81% vs. prior year)

Street Capital Proposed and Historical Budget vs. Actual

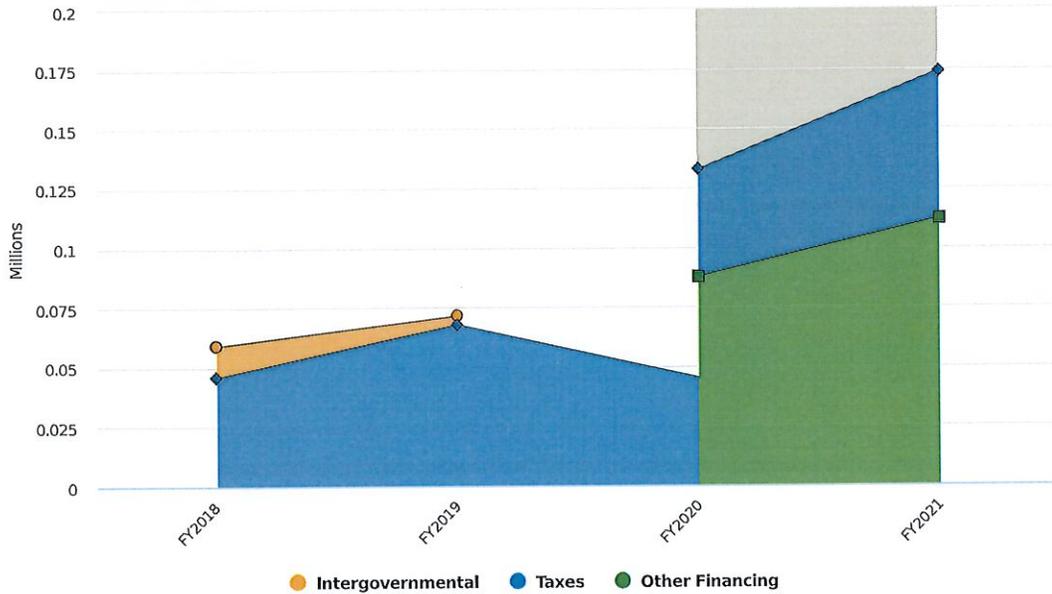


## Revenues by Source

Projected 2021 Revenues by Source



### Budgeted and Historical 2021 Revenues by Source



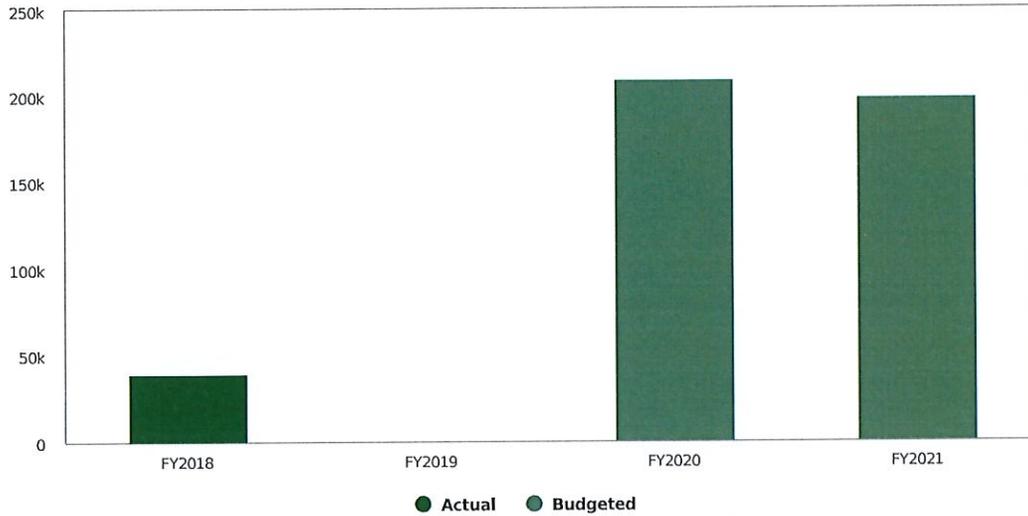
Grey background indicates budgeted figures.

Name	ACCOUNT ID	FY2020 Estimated	FY2020 Budgeted	FY2021 Budgeted	FY2020 Budgeted vs. FY2021 Budgeted (% Change)	Notes
Revenue Source						
Taxes						
Franchise Tax/Impact Fee		\$27,812.40	\$45,107.36	\$61,822.00	37.1%	
<b>Total Taxes:</b>		<b>\$27,812.40</b>	<b>\$45,107.36</b>	<b>\$61,822.00</b>	<b>37.1%</b>	
Other Financing						
Transfers and Reserves		\$0.00	\$87,759.89	\$111,985.00	27.6%	
<b>Total Other Financing:</b>		<b>\$0.00</b>	<b>\$87,759.89</b>	<b>\$111,985.00</b>	<b>27.6%</b>	
<b>Total Revenue Source:</b>		<b>\$27,812.40</b>	<b>\$132,867.25</b>	<b>\$173,807.00</b>	<b>30.8%</b>	

## Expenditures Summary

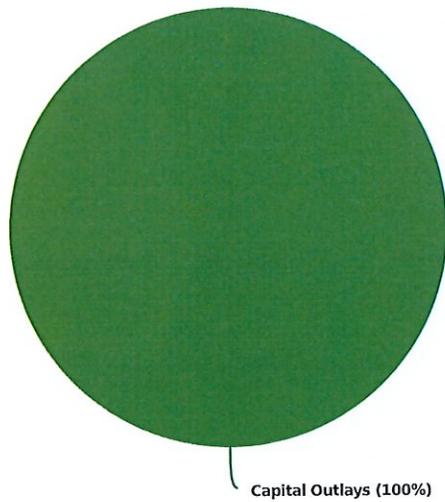
**\$198,807** **-\$9,928**  
(-4.76% vs. prior year)

Street Capital Proposed and Historical Budget vs. Actual

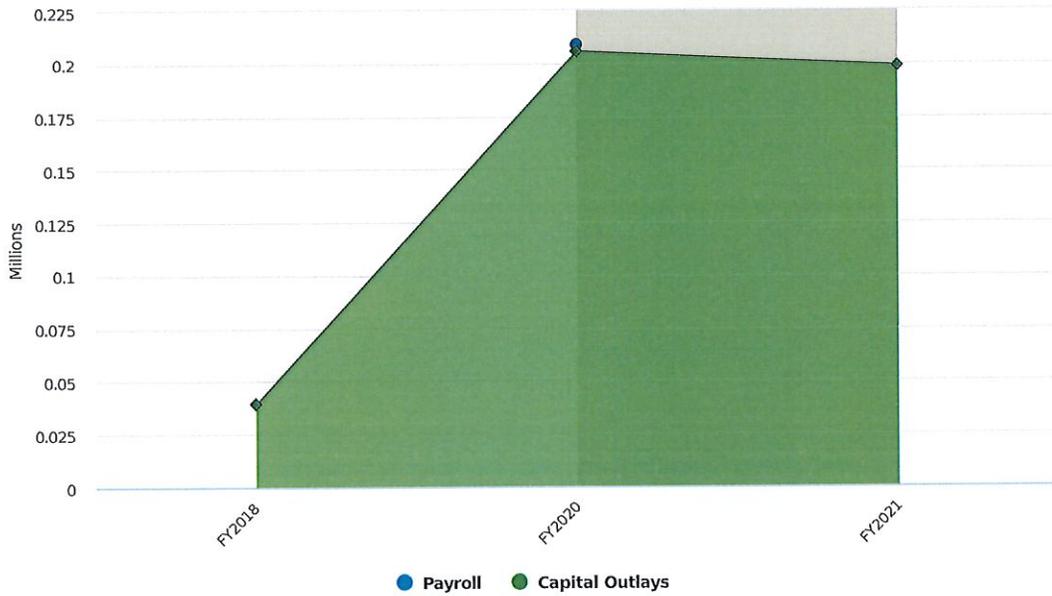


## Expenditures by Expense Type

Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	ACCOUNT ID	FY2020 Budgeted	FY2021 Budgeted	FY2020 Budgeted vs. FY2021 Budgeted (% Change)	Notes
Expense Objects					
Payroll					
Salaries and Wages-Elected (check)		\$3,000.00	\$0.00	-100%	
<b>Total Payroll:</b>		<b>\$3,000.00</b>	<b>\$0.00</b>	<b>-100%</b>	
Capital Outlays		\$205,734.50	\$198,807.00	-3.4%	
<b>Total Capital Outlays:</b>		<b>\$205,734.50</b>	<b>\$198,807.00</b>	<b>-3.4%</b>	
<b>Total Expense Objects:</b>		<b>\$208,734.50</b>	<b>\$198,807.00</b>	<b>-4.8%</b>	

# Bridge

## Public Works

*About Public Works*

The Public Works Department is responsible maintaining and improvements to the Town's Samuel Wade bridge.

## Core Business

- Maintain and provide preventive maintenance services for the Samuel Wade bridge.
- 

## 2020 Strategic Accomplishments

- There was nothing budgeted for 2020.

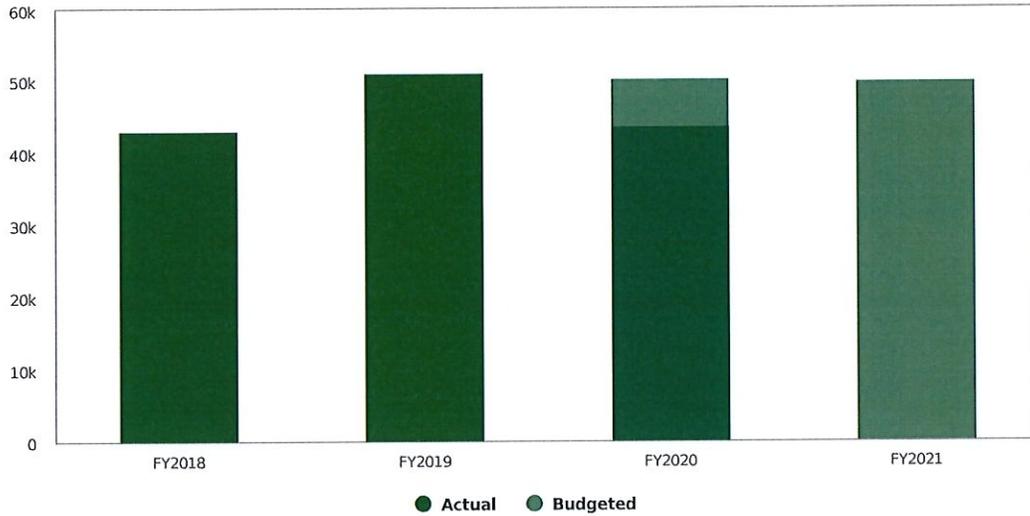
## 2021 Strategic Priorities

- Overlayment of the Samuel Wade bridge.

## Revenues Summary

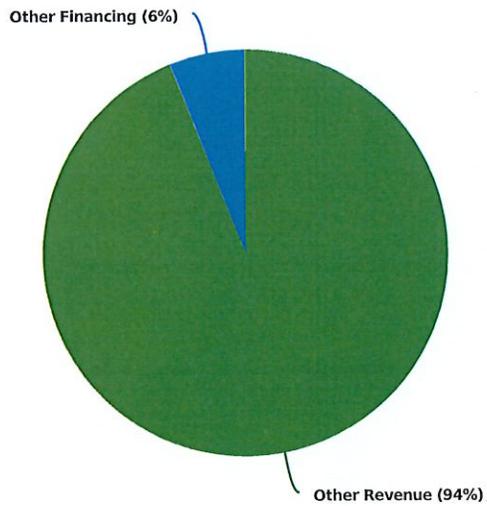
**\$50,000** - \$300  
(-0.6% vs. prior year)

Bridge Proposed and Historical Budget vs. Actual

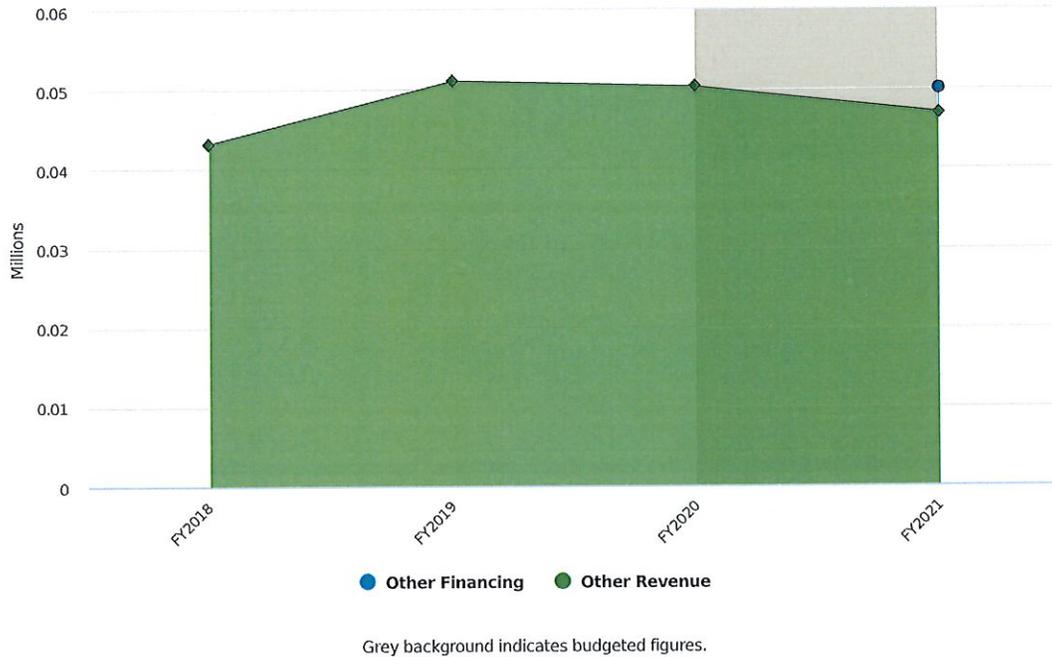


## Revenues by Source

Projected 2021 Revenues by Source



**Budgeted and Historical 2021 Revenues by Source**

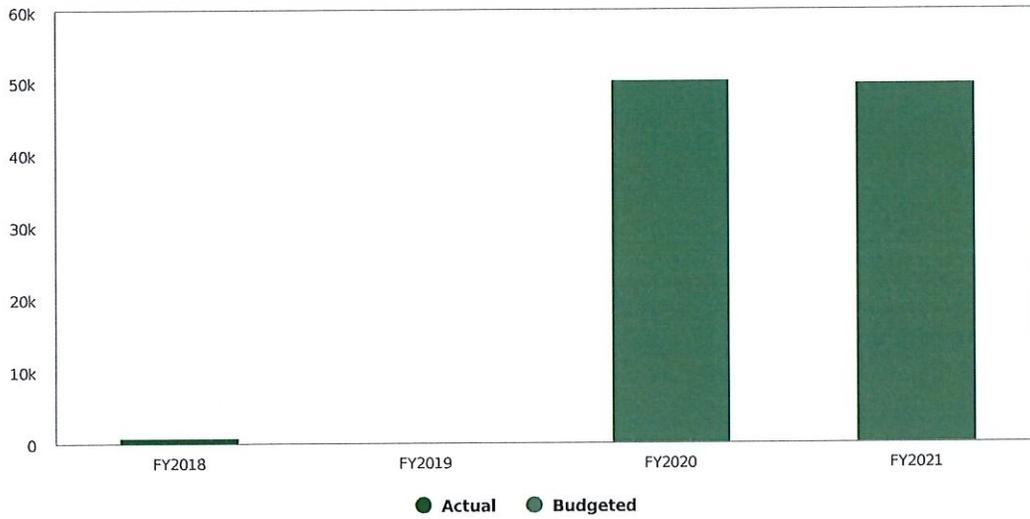


Name	ACCOUNT ID	FY2020 Estimated	FY2020 Budgeted	FY2021 Budgeted	FY2020 Budgeted vs. FY2021 Budgeted (% Change)	Notes
Revenue Source						
Other Revenue						
Interest Income		\$3,787.17	\$10,300.00	\$7,000.00	-32%	
Bridge Reserve		\$40,000.00	\$40,000.00	\$40,000.00	0%	
<b>Total Other Revenue:</b>		<b>\$43,787.17</b>	<b>\$50,300.00</b>	<b>\$47,000.00</b>	<b>-6.6%</b>	
Other Financing						
Transfers and Reserves		\$0.00	\$0.00	\$3,000.00		
<b>Total Other Financing:</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,000.00</b>		
<b>Total Revenue Source:</b>		<b>\$43,787.17</b>	<b>\$50,300.00</b>	<b>\$50,000.00</b>	<b>-0.6%</b>	

**Expenditures Summary**

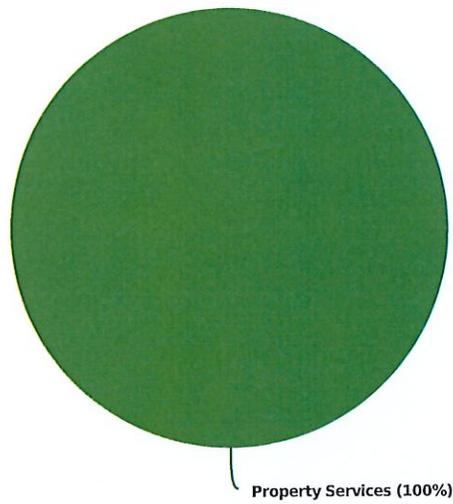
**\$50,000** - \$300  
 (-0.6% vs. prior year)

### Bridge Proposed and Historical Budget vs. Actual

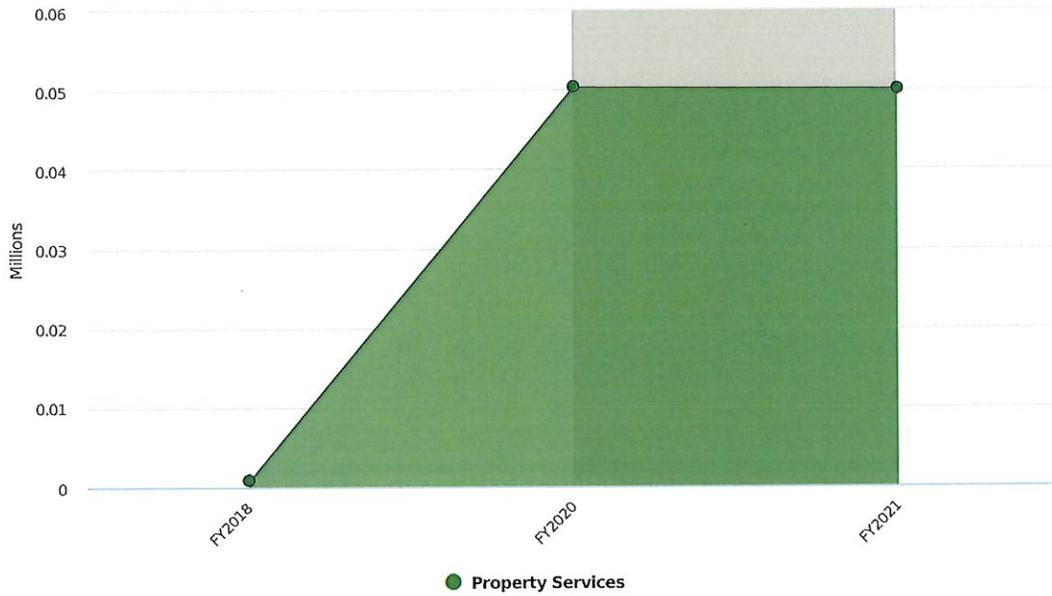


### Expenditures by Expense Type

#### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	ACCOUNT ID	FY2020 Budgeted	FY2021 Budgeted	FY2020 Budgeted vs. FY2021 Budgeted (% Change)	Notes
Expense Objects					
Property Services					
Bridge Repair/Studies		\$50,300.00	\$50,000.00	-0.6%	
<b>Total Property Services:</b>		<b>\$50,300.00</b>	<b>\$50,000.00</b>	<b>-0.6%</b>	
<b>Total Expense Objects:</b>		<b>\$50,300.00</b>	<b>\$50,000.00</b>	<b>-0.6%</b>	

# Sidewalk

Travis Loberg - Public Works/Utilities Director

*Dominic Beardslee - Public Works Supervisor*

## Public Works

### *About Public Works*

The Public Works Department is responsible for improvements to the Town's sidewalk infrastructure. Sidewalks are the building blocks of an effective pedestrian network. There are approximately 40 miles of sidewalks in Paonia, yet many areas in the town do not have sidewalks at all. Given available funding for sidewalk projects, which allows for approximately 1/2 block of sidewalk each year, and the fact that a high percentage streets have damage or are missing sidewalks, completing the sidewalk network will be a very gradual process. The current Board approved plan allows for full sections of sidewalk reconstruction, using the sidewalk impact fee, every other year.

### Core Business

- Maintain and improve the existing town sidewalks.
- Provide easy mobility access for all ages and capabilities.
- Encourage and Enforce snow and ice removal from sidewalks.
- Maintain weeds and growth along sidewalks.

### 2020 Strategic Accomplishments

- Completed the Southside of 3rd Street near Onarga Avenue.
- Completed the entire 300 block of Box Elder Avenue.
- Completed the Southside of 4th Street near Onarga Avenue.
- Pruned/Removed trees impacting sidewalks and infrastructure.
- Continue to upgrade sidewalk and accesses to meet ADA Standards.

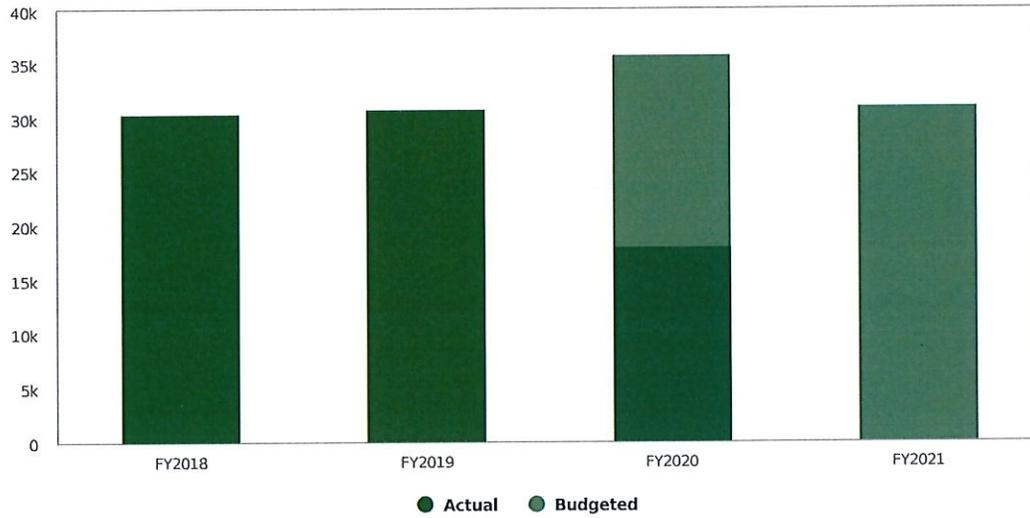
### 2021 Strategic Priorities

- Replenish Sidewalk Fund for 2022 sidewalk repair schedule.
- Successfully provide a continuous sidewalk system throughout the community.
- Install new sidewalks where the need is the greatest.
- Repair hazardous and deteriorated sidewalks.
- Upgrade existing sidewalks to provide safe and efficient pedestrian movement and meet the standards of The Americans with Disabilities Act.
- Identify pedestrian corridors for creating preferred routing for schools, children, disabled residents, elderly, commuting, and neighborhood trips.
- Gain community support to help achieve this plan.

## Revenues Summary

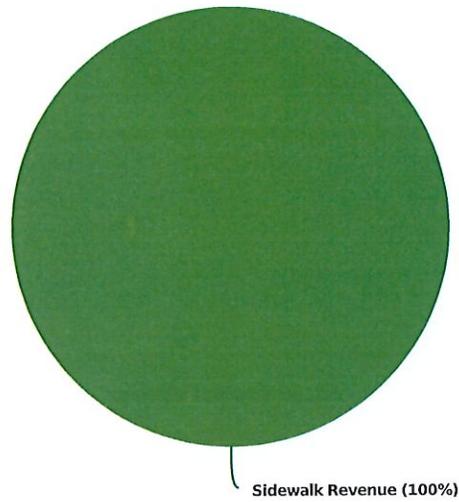
**\$31,034** **-\$4,766**  
(-13.31% vs. prior year)

Sidewalk Proposed and Historical Budget vs. Actual

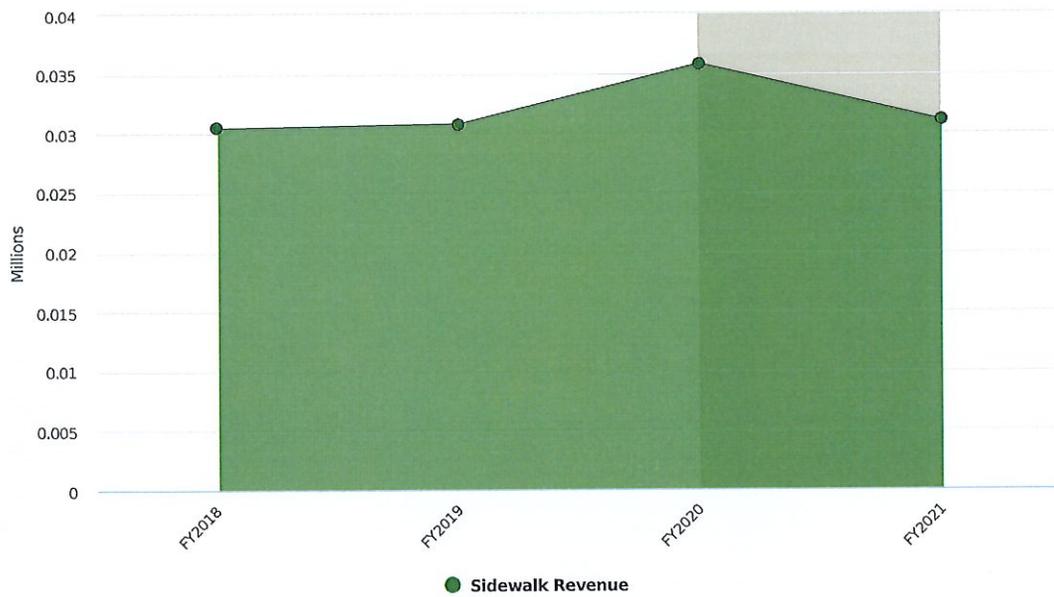


# Revenues by Source

## Projected 2021 Revenues by Source



## Budgeted and Historical 2021 Revenues by Source



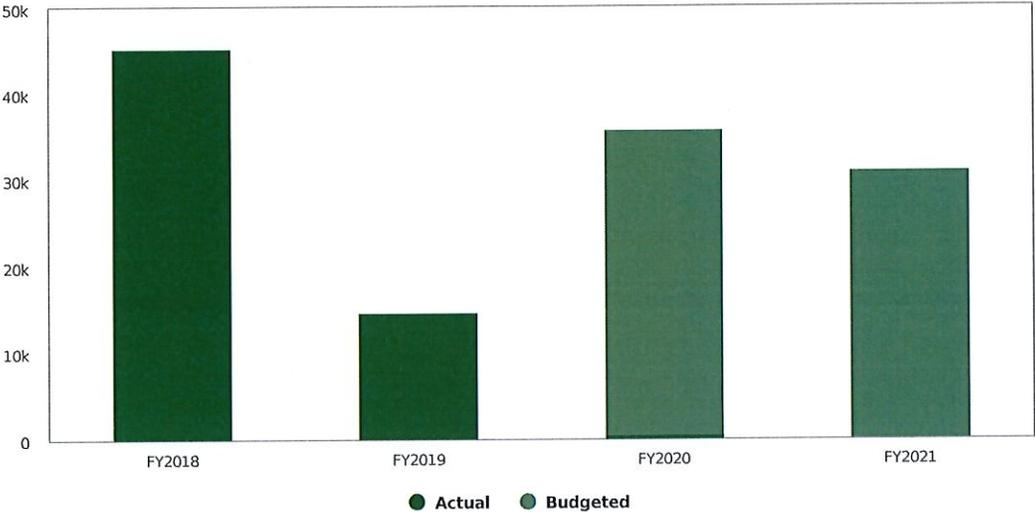
Grey background indicates budgeted figures.

Name	ACCOUNT ID	FY2020 Estimated	FY2020 Budgeted	FY2021 Budgeted	FY2020 Budgeted vs. FY2021 Budgeted (% Change)	Notes
Revenue Source						
Sidewalk Revenue		\$18,101.23	\$35,800.00	\$31,034.00	-13.3%	
<b>Total Sidewalk Revenue:</b>		<b>\$18,101.23</b>	<b>\$35,800.00</b>	<b>\$31,034.00</b>	<b>-13.3%</b>	
<b>Total Revenue Source:</b>		<b>\$18,101.23</b>	<b>\$35,800.00</b>	<b>\$31,034.00</b>	<b>-13.3%</b>	

# Expenditures Summary

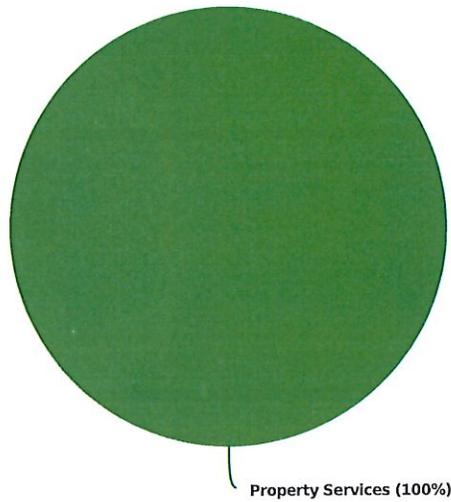
**\$31,034** **-\$4,766**  
(-13.31% vs. prior year)

Sidewalk Proposed and Historical Budget vs. Actual

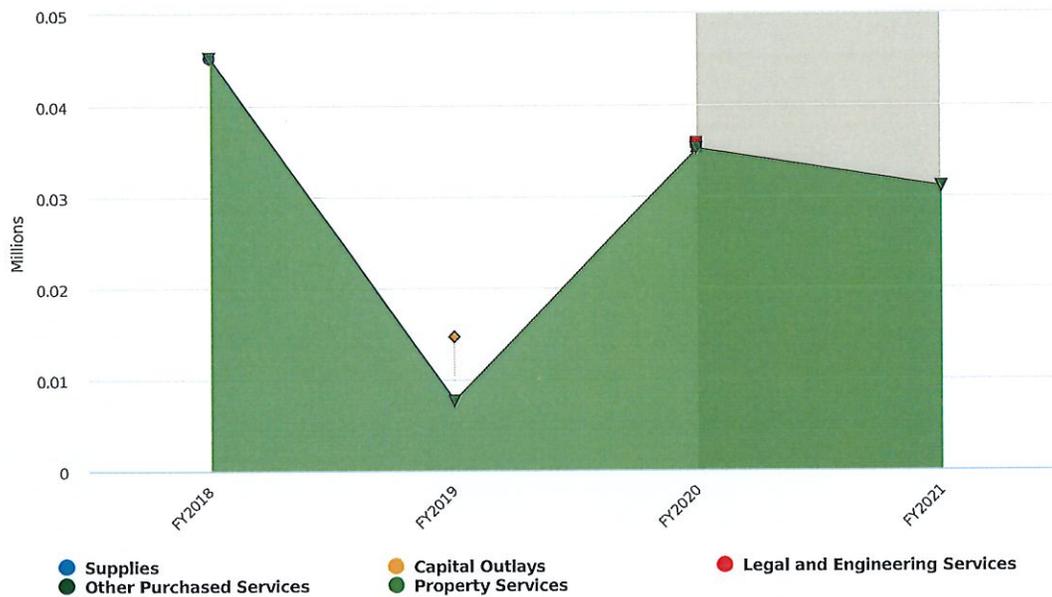


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	ACCOUNT ID	FY2020 Estimated	FY2020 Budgeted	FY2021 Budgeted	FY2020 Budgeted vs. FY2021 Budgeted (% Change)	Notes
Expense Objects						
Legal and Engineering Services		\$0.00	\$500.00	\$0.00	-100%	
<b>Total Legal and Engineering Services:</b>		<b>\$0.00</b>	<b>\$500.00</b>	<b>\$0.00</b>	<b>-100%</b>	
Property Services						
Bridge Repair/Studies		\$468.15	\$35,200.00	\$31,034.00	-11.8%	
<b>Total Property Services:</b>		<b>\$468.15</b>	<b>\$35,200.00</b>	<b>\$31,034.00</b>	<b>-11.8%</b>	
Other Purchased Services						
Publishing and Ads/Mixed		\$0.00	\$100.00	\$0.00	-100%	
<b>Total Other Purchased Services:</b>		<b>\$0.00</b>	<b>\$100.00</b>	<b>\$0.00</b>	<b>-100%</b>	
<b>Total Expense Objects:</b>		<b>\$468.15</b>	<b>\$35,800.00</b>	<b>\$31,034.00</b>	<b>-13.3%</b>	

---

# **CAPITAL IMPROVEMENTS**

---

There are no submitted Capital Requests



There are no submitted Capital Requests

.....  
**DEBT**  
.....

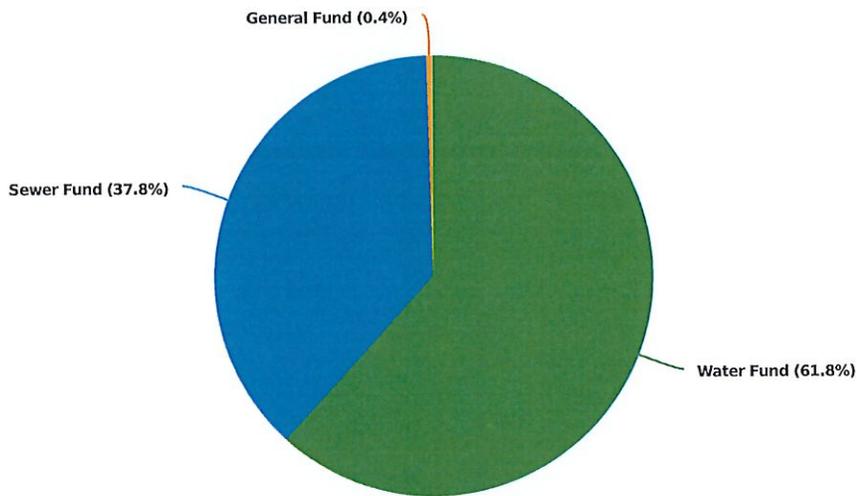
## Government-wide Debt Overview



**\$4,138,032**

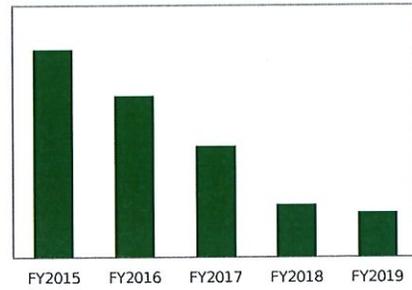
-\$208,849 (-4.8% vs. 2018 year)

Debt by Fund



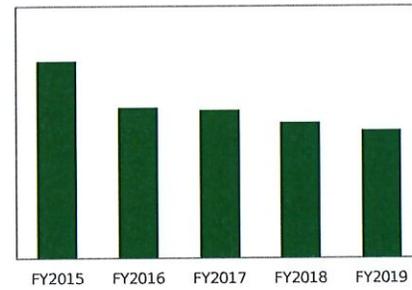
	% Change
<b>All Funds</b>	
General Fund	0%
Water Fund	0%
Sewer Fund	0%
<b>Total All Funds:</b>	<b>0%</b>

## General Fund



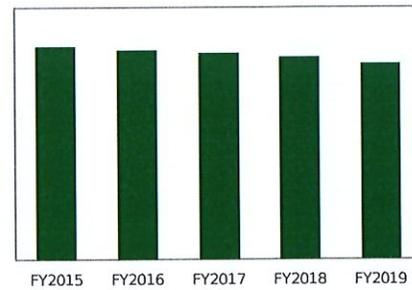
	% Change
<b>General Fund</b>	
General Fund	0%
<b>Total General Fund:</b>	<b>0%</b>

## Water Fund



	% Change
<b>Water Fund</b>	
Water Fund	0%
<b>Total Water Fund:</b>	<b>0%</b>

## Sewer Fund



	% Change
<b>Sewer Fund</b>	
Sewer Fund	0%
<b>Total Sewer Fund:</b>	<b>0%</b>

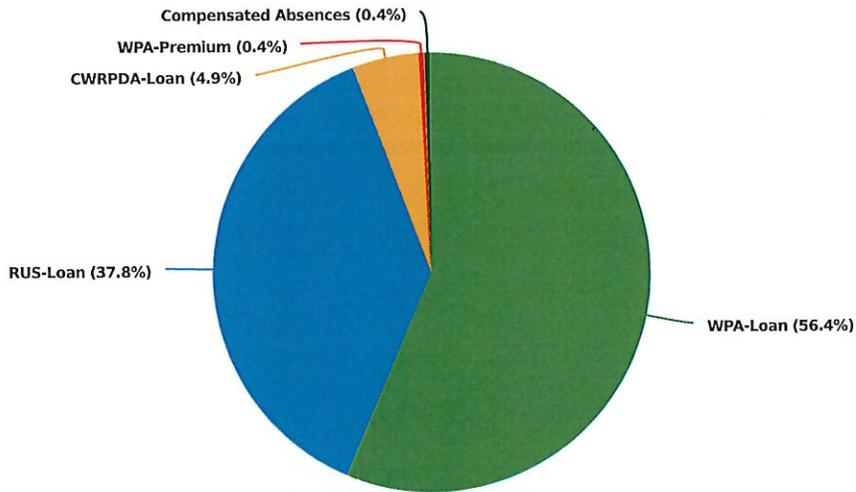
## Debt Snapshot



# \$4,138,032

-\$208,849 (-4.8% vs. 2018 year)

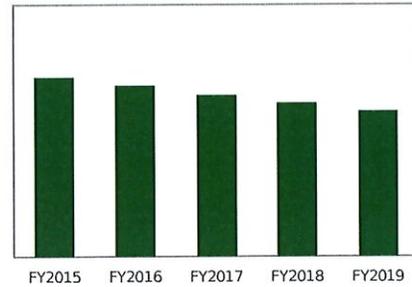
Debt by Type



	% Change
<b>Debt</b>	
WPA-Loan	0%
WPA-Premium	0%
CWRPDA-Loan	0%
RUS-Loan	0%
Line of Credit	0%
Capital Lease-Equipment	0%
Compensated Absences	0%
<b>Total Debt:</b>	<b>0%</b>

## WPA-Loan

The Town has a Water Power Authority (WPA) loan agreement with CWRPDA for \$2,996,494 at 1.75% interest annually, with twice yearly payments ranging from about \$83,000 to \$91,000. The purpose of the loan is for improvements and the expansion of the existing water treatment facilities and distribution system. The Town pledged its net revenue from the operation of the water utility for repayment of the loan in the amount of approximately \$3,707,000 through 2035. Pledge revenues received during 2019 were \$146,907. The proportion of the pledged revenue to total related revenues is not estimable because annual total fees collected fluctuate. The Town is required to provide rates and charges in order to maintain coverage of 110% of the debt service due on the governmental agency bond coming due in each calendar year.



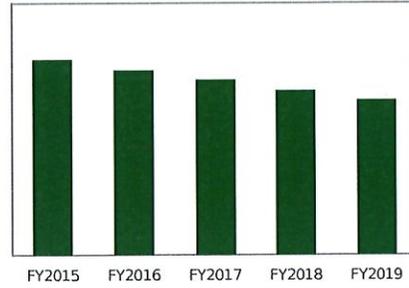
The agreement states that the Town must maintain an operation and maintenance reserve in an amount equal to three months of operating expense, excluding depreciation of the water utility system, as set forth in the annual budget. At no time should the budget reserve be greater than \$1,250,000. As of December 31, 2019, the Town's budgeted reserve was \$210,250.

	Principal	Interest	Total
2020	\$129,869	\$17,000	\$146,869
2021	\$130,900	\$15,950	\$146,850
2022	\$132,276	\$14,900	\$147,176
2023	\$133,651	\$13,850	\$147,501
2024 – 2028	\$702,177	\$53,500	\$755,677
2029 – 2033	\$800,743	\$24,950	\$825,693
2034 – 2035	\$175,823	\$1,300	\$177,123
<b>Total</b>	<b>\$2,205,439</b>	<b>\$141,450</b>	<b>\$2,346,889</b>

	% Change
<b>WPA-Loan</b>	
WPA-Loan	0%
<b>Total WPA-Loan:</b>	<b>0%</b>

## WPA-Premium

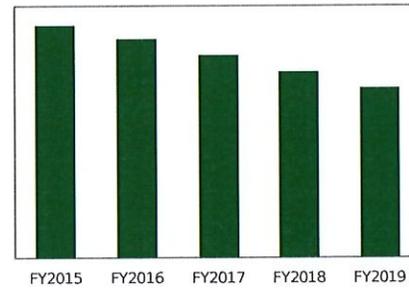
The loan balance includes a premium of \$25,431, which will be amortized over the life of the loan on a straight line basis. Yearly amortization will be \$1,211. The remaining premium balance is \$18,569 as of December 31, 2019.



	% Change
<b>WPA-Premium</b>	
WPA-Premium	0%
<b>Total WPA-Premium:</b>	<b>0%</b>

## CWRPDA-Loan

The Town has a loan agreement with the Colorado Water Resources and Power Development Authority (CWRPDA), which originally enabled the Town to borrow up to \$448,200 at 1.75% interest annually, with payments of \$23,343 per year. The purpose of the loan was for upgrades to the lower water treatment plant. The project was completed in 2011, and the Town is no longer able to draw on the loan agreement. The Town pledged its net revenue from the operation of the water utility for repayment of the loan in the amount of approximately \$338,000 through 2029. Pledged revenues received during 2019 were \$23,343. The proportion of the pledged revenue to total related revenues is not estimable because annual total fees collected fluctuate. The Town is required to provide rates and charges in order to maintain coverage of 110% of the debt service due on the governmental agency bond coming due in each calendar year. As of December 31, 2019, the Town borrowed \$395,969, of which the Town has made principal payments of \$192,478. Principal and interest payments for the years following December 31, 2019 are as follows:

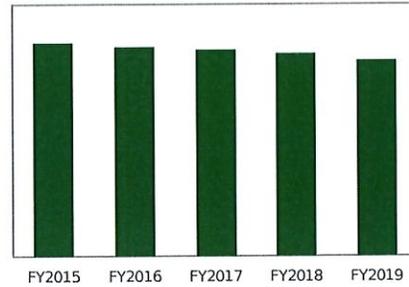


	Principal	Interest	Total
2020	\$19,869	\$3,475	\$23,344
2021	\$20,218	\$3,125	\$23,344
2022	\$20,573	\$2,770	\$23,344
2023	\$20,935	\$2,408	\$23,344
2024	\$21,303	\$2,040	\$23,344
2025 - 2029	\$100,593	\$4,452	\$105,045
<b>Total</b>	<b>\$203,491</b>	<b>\$18,270</b>	<b>\$221,761</b>

	% Change
<b>CWRPDA-Loan</b>	
CWRPDA-Loan	0%
<b>Total CWRPDA-Loan:</b>	<b>0%</b>

## RUS-Loan

The Town has an obligation to the U.S. Department of Agriculture's Rural Utilities Service (RUS), bearing interest at 4.375%. The bonds are payable in semi-annual installments of \$50,521, including interest, and are collateralized by the sewer system's pledged revenues through 2046, which is approximately \$3,250,000. Pledged revenues received amounted to \$101,042 during the year. The proportion of the pledged revenue to total sewer revenue is not estimable because annual total fees collected fluctuate. The purpose of the bonds was for construction improvements to the wastewater treatment plant and collection system. Principal and interest payments for the years following December 31, 2019 are as follows:



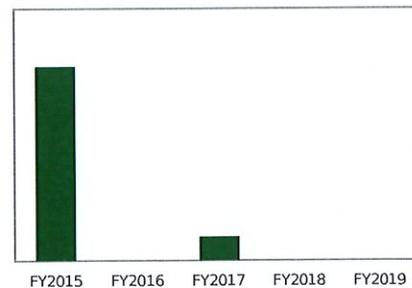
	Principal	Interest	Total
2020	\$38,290	\$62,752	\$101,042
2021	\$34,065	\$66,977	\$101,042
2022	\$35,586	\$65,456	\$101,042
2023	\$37,174	\$63,868	\$101,042
2024	\$38,833	\$62,209	\$101,042
2025 - 2029	\$221,769	\$283,441	\$505,210
2030 - 2034	\$275,887	\$229,323	\$505,210
2035 - 2039	\$343,210	\$162,000	\$505,210
2040 - 2044	\$426,962	\$78,248	\$505,210
2045 - 2046	\$111,975	\$4,208	\$116,153
<b>Total</b>	<b>\$1,563,721</b>	<b>\$1,078,482</b>	<b>\$2,642,203</b>

This loan requires a debt service reserve.

	% Change
<b>RUS-Loan</b>	
RUS-Loan	0%
<b>Total RUS-Loan:</b>	<b>0%</b>

## Line of Credit

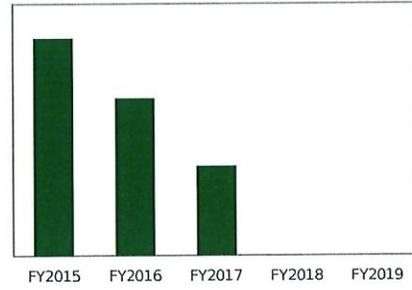
The Town had a \$200,000 working-capital line of credit with an interest rate of 1.55% and a maturity date of July 2020. As of December 31, 2019, there was \$0.00 outstanding balance on the line of credit.



	% Change
<b>Line of Credit</b>	
Line of Credit	0%
<b>Total Line of Credit:</b>	<b>0%</b>

## Capital Lease-Equipment

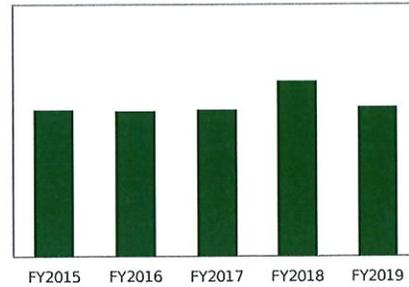
The Town has entered into three capital lease commitments effective May and June 2014 in order to acquire public safety and public works vehicles and equipment. Monthly payments on the capital leases range from approximately \$550 to \$700 per lease. All leases are for 60 months, with maturity dates in May and June 2019. These leases were paid off during 2018.



	% Change
<b>Capital Lease-Equipment</b>	
Capital Lease-Equipment	0%
<b>Total Capital Lease-Equipment:</b>	<b>0%</b>

## Compensated Absences

Governments typically provide paid leave benefits to their employees, such as vacation leave and sick leave. Often, those benefits accumulate and employees are paid for some or all of their unpaid leave when they terminate employment. Statement 16 defined compensated absences in paragraph 1 as "absences for which employees will be paid, such as vacation, sick leave, and sabbatical leave." In addition, pre-agenda research indicated some governments provide paid time off (PTO) and compensatory time off.



Statement 16 required that governments generally recognize a liability for compensated absences because employees are entitled to time off or a cash payment in exchange for services already rendered at the financial statement date. Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, included compensated absences as an example of a long-term liability.

Statement 16 distinguished between different types of paid leave, providing different guidance for vacation leave and sick leave. Although many governments continue to provide those benefits separately, the use of PTO has become more common since Statement 16 was issued. With PTO, employees may use their accrued hours of paid leave for either vacation or sick time. Therefore, the distinction between vacation and sick leave in Statement 16 does not apply when governments provide PTO. Statement 16 allows for governments to choose one of two methods for accruing a liability for sick leave: termination payment method or vesting method.

Statement 34 requires compensated absences to be included in the disclosures of long-term liabilities. Those disclosures include increases and decreases during the year (separately presented) and the portion that is due within one year.

	% Change
<b>Compensated Absences</b>	
Compensated Absences	0%
<b>Total Compensated Absences:</b>	<b>0%</b>

---

# APPENDIX

---

## Glossary

**Abatement:** A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

**Accounting System:** The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

**Accrued Interest:** The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

**Amortization:** The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

**Appropriation:** A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

**Arbitrage:** As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

**Assessed Valuation:** A value assigned to real estate or other property by a government as the basis for levying taxes.

**Audit:** An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

**Audit Report:** Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

**Available Funds:** Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

**Balance Sheet:** A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

**Betterments (Special Assessments):** Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

**Bond:** A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

**Bond and Interest Record:** (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

**Bonds Authorized and Unissued:** Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

**Bond Issue:** Generally, the sale of a certain number of bonds at one time by a governmental unit.

**Bond Rating (Municipal):** A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and CI is a very low rating.

**Budget:** A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

**Capital Assets:** All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

**Capital Budget:** An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

**Cash:** Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

**Cash Management:** The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

**Certificate of Deposit (CD):** A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

**Classification of Real Property:** Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

**Collective Bargaining:** The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union. regarding wages, hours and working conditions.

**Consumer Price Index:** The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

**Cost-Benefit Analysis:** A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

**Debt Burden:** The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

**Debt Service:** The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

**Encumbrance:** A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

**Enterprise Funds:** An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery—direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

**Equalized Valuations (EQVs):** The determination of the full and fair cash value of all property in the community that is subject to local taxation.

**Estimated Receipts:** A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

**Exemptions:** A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

**Expenditure:** An outlay of money made by municipalities to provide the programs and services within their approved budget.

**Fiduciary Funds:** Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds.

**Fixed Assets:** Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

**Fixed Costs:** Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

**Float:** The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

**Full Faith and Credit:** A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

**Fund:** An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

**Fund Accounting:** Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

**GASB 34:** A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

**GASB 45:** This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

**General Fund:** The fund used to account for most financial resources and activities governed by the normal appropriation process.

**General Obligation Bonds:** Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

**Governing Body:** A board, committee, commission, or other executive or policymaking body of a municipality or school district.

**Indirect Cost:** Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

**Interest:** Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

**Interest Rate:** The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

**Investments:** Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

**Line Item Budget:** A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

**Local Aid:** Revenue allocated by the state or counties to municipalities and school districts.

**Maturity Date:** The date that the principal of a bond becomes due and payable in full.

**Municipal(s):** (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

**Note:** A short-term loan, typically with a maturity date of a year or less.

**Objects of Expenditures:** A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

**Official Statement:** A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

**Operating Budget:** A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

**Overlapping Debt:** A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

**Performance Budget:** A budget that stresses output both in terms of economy and efficiency.

**Principal:** The face amount of a bond, exclusive of accrued interest.

**Program:** A combination of activities to accomplish an end.

**Program Budget:** A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

**Purchased Services:** The cost of services that are provided by a vendor.

**Refunding of Debt:** Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

**Reserve Fund:** An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

**Revaluation:** The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

**Revenue Anticipation Note (RAN):** A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

**Revenue Bond:** A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

**Revolving Fund:** Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

**Sale of Real Estate Fund:** A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

**Stabilization Fund:** A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

**Surplus Revenue:** The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

**Tax Rate:** The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

**Tax Title Foreclosure:** The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

**Trust Fund:** In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is

established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

**Uncollected Funds:** Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

**Undesignated Fund Balance:** Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

**Unreserved Fund Balance (Surplus Revenue Account):** The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

**Valuation (100 Percent):** The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.

**From:** Paige Smith <[paige@greenhousegarden.com](mailto:paige@greenhousegarden.com)>  
**Sent:** Wednesday, December 2, 2020 6:28 PM  
**To:** Mary B <[maryb@townofpaonia.com](mailto:maryb@townofpaonia.com)>; Corinne Ferguson <[corinne@townofpaonia.com](mailto:corinne@townofpaonia.com)>; Karen Budinger <[karenb@townofpaonia.com](mailto:karenb@townofpaonia.com)>; Mick J <[mickj@townofpaonia.com](mailto:mickj@townofpaonia.com)>; Michelle P <[michellep@townofpaonia.com](mailto:michellep@townofpaonia.com)>; Dave K <[DaveK@townofpaonia.com](mailto:DaveK@townofpaonia.com)>; Tamie M <[tamiem@townofpaonia.com](mailto:tamiem@townofpaonia.com)>; Bill Bear <[bbear@townofpaonia.com](mailto:bbear@townofpaonia.com)>  
**Subject:** Comments on the 2021 Proposed Budget

Hello,

Please see my comments below. I had asked at the Nov. 24th Board Meeting how public comments are handled? I haven't gotten a reply, so I'd like to ask again whether comments are usually included in the appropriate meeting AgendaPacket (if received in time for inclusion) and is there a response to these comments provided by the Town? **You took care of this part.**

Thank you for the opportunity to comment,  
Paige Smith

#### General Comment

Presenting the proposed 2021 budget using two different platforms – ClearGov and spreadsheets embedded in the AgendaPacket provided for the Nov. 24, 2020, Board meeting has made it exceedingly difficult to reasonably review this budget. Town budgets from previous years have been totally stand-alone, and all necessary spreadsheets have been included to provide for easier reference. I hope that after finalization of this budget, the final budget document contains all the pertinent spreadsheets to eliminate the confusion currently presented by having two sources of information. The drop-down topics (many of which have not been populated) and very generalized graphs and pie charts created in ClearGov are no substitute for the hard numbers provided in the spreadsheets. **I agree that the presentation of two incomplete formats made review difficult for some. Following Board direction staff continues to populate and update information in ClearGov, which is the format the Town is using moving forward to prepare and present documents to the Board and community. I have not, nor do I intend to task the finance officer with presenting a lengthy budget document in two separate formats. ClearGov is being updated on a daily basis. The spreadsheets provided in the packet on November 24<sup>th</sup> are identical to the spreadsheet information in ClearGov.**

#### Specific comments regarding the 2021 Budget Transmittal Letter

1) **ORGANIZATION, STAFFING AND BENEFITS** – The budget presentations for 2018, 2019 and 2020 all provided a tabular summary of the staff salaries being proposed for each of these respective budget years in this introductory section. This presentation is extremely helpful for the reader to easily see proposed for staff salaries. I'm curious as to why it was not included (as had been done in the three previous years) in this budget transmittal letter intended as an overarching summary of the 2021 budget? **The Town's Budget summary includes history, current information, and a snapshot in to the future as an added bonus that our finance officer provides but is not a requirement of the annual budget. If you review other communities you will find that the Town's budget includes substantially more information about the Town's governance – as well as many other notable features of the community - than others. The Board has continually expressed the need to pull back from involvement in the day-today operations and unintentional micro-management of**

the Towns staff below direct reports – which led to the initial modification of some of the information provided, nor would I consider a summary the appropriate place to include detailed information. Prior to the implementation of the ClearGov platform our finance director used the budget transmittal letter/budget summary to include information that didn't have a place on a spreadsheet. Additional information will be removed from the submittal letter/budget message and will be included in the appropriate section of the budget book. Payroll is public information, included in the budget – located at the beginning of each fund – as well as included in disbursements each Board meeting and published in the newspaper of record monthly.

While the information included in numbers 2 through 6 is valuable and constructive, the most appropriate time to have provided this for potential inclusions to the final budget was at the budget hearing which occurred on November 24<sup>th</sup>. Some of the suggestions may be included in the final 2021 budget, but this is not a guarantee. Such suggestions will be considered for addition in future budgets. The details requested, while not included in the transmittal letter/budget summary, are in the fund summaries throughout the budget itself.

## 2) PARKS

Please provide budget amounts for each project listed below. In addition, please explain the status and price tag of what appears to be a continuation of two Apple Valley park projects – hill stabilization and trail/walking path. Is “complete the trail” the same as “complete walking path”? **Yes, the trail and walking path are the same thing. We continue to work on updating documents to have continuity in titles and reporting methods.**

“COST SHARE PROJECT with the school district to improve the football field and uprights was planned for 2020 but was not completed and will continue into 2021.” (How much has been budgeted to complete this project?) **In most cases the total costs for budgeted projects are appropriately included in the fund summaries sections of the budget. The detailed information will be included under the Departments section of the budget.**

“OTHER FUNDED PROJECTS IN PARKS are as follows:”

“Poulos Park – SOD, sprinkler system, landscaping and planting.” (Cost?)

“Town Park – re seeding and fertilizing, new tree planting.” (Cost?)

“Applevalley Park – **complete the trail**, tree planting and hill stabilization.” (Cost?)

“Started in 2020:

“The Miner Memorial Wall is substantially complete, the second round of plaques were added, however there are some spaces still available.”

“Improvement to the Peony Beds and the Baseball field” (Cost?)

“Hill stabilization in Apple Valley Park” (Cost?)

“Complete **walking path** at Apple Valley Park” (Cost?)

“Install Curbing at Lee’s Park (required by CIRSA)” (Cost?)

“Projects planned for 2021:”

“Tree Trimming” (Cost?)

“Playground shelter” (Cost?)

“Lee's Park irrigation sprinkler system “(Cost?)

“Lee's Park fencing” (Cost?)

## 3) SPACE TO CREATE

What is the status of the Boettcher Foundation grant amount of \$35,000? Was it spent? Is there a remaining portion that is being given back? **Identified in the Treasurer report and disbursement packets, as well as in ClearGov under Fund Summaries – Space to Create the remaining budget amount in the account is approximately \$13,000. We are waiting for direction from Boettcher Foundation regarding the use or refunding of the grant funds.** The status of this grant should be included in this discussion. In addition, in the Fund Summaries section of ClearGov, there is no indication that the Town of Paonia formally suspended further participation with the Space to Create program with the approval of enabling Resolution 2020-21 at the November 10, 2020, Board meeting. This section should be updated to reflect this decision.

#### 4) CONSERVATION TRUST FUND

“In 2019, Conservation trust funds were used for tree trimming in the Town Park. In 2020, Conservation trust funds were used to improve the Town Park Playground. In 2021, Conservation trust funds are slated for Poulos Park upgrades and Bike Racks in Town Park.” What amount of grant funding is associated with the projects listed for 2021? **Can you clarify what you mean? Are you asking if grant funding will be used in addition to the Conservation Trust lottery funds to complete the projects in the parks?**

#### 5) CAPITAL IMPROVEMENTS

“Town Hall Upgrades (including Building Code Update) \$22,540” What does “building code update” mean? **Updating of the building code to include but not limited to adopting updated IBC/IRC’s, review and update of the current municipal code, permit process and fees.** Does Town Hall need physical upgrades to meet building code or does this refer to the editing of the Town’s current adoption by reference of the 2003 International Residential Code? Please clarify and split out each of the projects by dollar amount. **Other than finishing the enclosure of the finance directors office space upstairs Town Hall upgrades have not been identified but historically have included items like bathroom fixture replacement, plumbing repairs, carpet replacement in community room, painting, potential modification of unused spaces, etc. The upstairs office completion has not been bid on to date so will only be completed if it falls within the budgeted funds and is approved appropriately per the purchase policy of the Town.**

#### 6) ENTERPRISE FUNDS 2021 BUDGET HIGHLIGHTS

“While no additional revenue increases were recommended for 2019, the Board approved increases for the 2020 budget. Additional increases are expected for 2021 as well.” Exactly what does “Additional increases are expected in 2021 as well” equate to in dollars? **The Town staff provided projected numbers to the Board of where the funds were anticipated to fall short and what potential increases may be necessary. While rates were adjusted for 2021, we will need to continue review and evaluate rates in 2021. We cannot accurately identify what that will look like until we begin to see revenues in the 2021 budget year, but this will be a topic of review throughout the year, instead of only during the budget sessions.**

These Enterprise funds and the services (water, sewer and trash collection) provided through these funds constitute approximately 50% of revenue and 56% of expenditures for the Town of Paonia and therefore, require a clear and thorough explanation for the public.

6.a) **Water** **As stated earlier, additional descriptive information is being added to ClearGov and we intend to include additional detail for these items as well – as time permits. In the meantime some definitions, including the definition of bond, is in the glossary under introduction, in the budget.**

This section should include a clear presentation of the anticipated increased costs associated with providing water to in-town and out-of-town users to explain to the public the reason for the increases. This section in the ClearGov Transmittal Letter includes a list of water system related expenditures. This list and the associated total proposed expenditures should be compared to the total revenue collected from water users in 2020 to clearly describe the budget shortfall, if these expenditures are the reason

for the shortfall? This level of transparency in this narrative document, would be helpful to citizens being asked to pay increased fees constituting increases of 6% to as much as 50%, especially in light of the fact that water rates were raised in 2017 and 2020.

Water - Bond requirement: Please describe what these obligations mean and add dollar values to each of the items listed below.

(Colorado Water Resources & Power Development Authority (WPA) Bond

WPA requires water and sewer debt service to be budgeted at 110% *(110% of what value?)*

WPA requires between water and sewer a 110% debt ratio *(What does this mean in terms of funding obligations?)*

WPA requires between water and sewer 25% of expenditures in Available Working Capital (Calculated during Audit) *(What does this mean in terms of funding obligations?)*

6.b.) **Sewer** - Bond requirement: Please describe what these obligations mean and add dollar values to each of the items listed below.

WPA requires water and sewer debt service to be budgeted at 110% *(110% of what value?)*

WPA requires between water and sewer a 110% debt ratio *(What does this mean in terms of funding obligations?)*

WPA requires between water and sewer 25% of expenditures in Available Working Capital (Calculated during Audit) *(What does this mean in terms of funding obligations?)*

AMKO Bond (sewer only) requires the equivalent of one payment in a reserve account to cover the last payment. *(What is an AMKO bond and how much is "one" payment?)*

#### 6.c) **Trash**

This section should include a clear presentation of the anticipated increased costs associated with the increase tipping fee of \$5.00 per ton at the Delta County landfill. What was the previous cost per ton, how many tons of trash does the Town dump at the landfill per year and are staff anticipating an increase in the amount of trash generate by in-town users? This level of transparency in this narrative document, would be helpful to citizens being asked to pay increased fees constituting increases of 11% to as much as 62% for users of a 3-yard dumpster. This is especially important since in-town citizens are required to use the city service for trash pickup. **The narrative continues to be worked on in the ClearGov program.**

6.d.) **Approved Resolutions** 2020-18 (water rates) and 2020-19 (garbage rates) both indicate that, "The water rates (and trash rates) set forth herein shall become effective on December 1, 2020." Does this mean that these new rates are to be applied to services provided beginning on December 1 or do these rates go into effect after the new budget is approved? **The rates went in to effect this month and will be reflected on the first billing due in January, 2021.**

#### Salary Increases

Thank you for the inclusion of the table identifying Payroll by Department in the Budget Overview, Personnel Changes section of ClearGov. It would have been especially helpful to have had this information early in the budget process in order that the trustees and public could have a better idea of how raises would affect all of the related associated increases in taxes and benefits and which budgets provide the highest percentage to various staff salaries. **Suggested salary changes – per the updated salary ranges identified by the Finance & Personnel Committee – were presented at the first budget work-session and discussed multiple times prior to the inclusion following the November 10<sup>th</sup> Board meeting.**

It's now apparent that the revenues derived from Water, Sewer and Trash budgets provide the bulk of the salaries in Administration and Public Works. Comparing the budgets from 2018 to 2020, it's also apparent that most positions have had raises, at least since 2018. **After a period of little to no evaluation or appropriate modification to wages, in 2018 the Finance & Personnel Committee – at the direction of the Board - began the task of updating the pay ranges for each job description for the Town and**

committed to working over the next few years to getting each position to and then within their prospective range. That is why you see consistent increases in wages in the 2019, 2020, and proposed 2021 budget. The proposed 2021 budget successfully meets the goal of the Board with each employee falling within the range as provided by the Finance and Personnel Committee. The optics of raising rates for water and trash without a thorough explanation of why these rates are being raised while giving quite generous raises (and associated increases in taxes and funds contributed to retirement accounts) appears quite “tone deaf,” given how hard 2020 has been on so many people being served by the Town of Paonia and the prospect that 2021 is also going to have considerable negative effects on town citizens. This is understood and is the reason staff added the payroll by department narrative under Budget Overview – Personnel Changes which states “The following table delineates wages, taxes, and benefits by authorized position. Annual salaries are derived by multiplying hourly wages by 2080, the number of regular hours a full-time employee works in a year. Payroll includes minor percentage increases which can be used to increase wages of existing staff and/or filling staff vacancies as they may arise. Budgeted payroll is not a reflection of actual salaries. Wages cannot exceed the budgeted amount and will be determined by the department head.”

Instead, I would suggest that this budget provide a specific amount of funds to each of the three Department heads and ask them to provide a one-time bonus to staff at the Department head’s discretion. This is an excellent way to reward exemplary work and does not obligate an increase in salaries, taxes and benefits that must be maintained into the 2022 budget and beyond. A pool for bonuses has been discussed the past two budget cycles and I do believe we are moving in that direction. With that being said, and I am not implying that the wages the Town currently pays are not fair wages, I do want to add that merit bonuses can be a great way to reward a job well done, but are not a tool to use in replacement of paying fair wages to staff members.

I appreciate the time and effort it takes to evaluate and provide feedback and we work diligently to answer and address almost every comment, suggestion, and criticism we receive – sometimes to our detriment. I do ask the Board and the community to understand that the process to completely change the structure a department has used for multiple years is a time consuming one. ClearGov is on it’s way to being an invaluable resource, but it is a new way to run the finance departments creation and presentation of financial information. It will take time to learn all its nuances, add all the information we want to present – although it is not required – and really streamline the process for information to the public. As with any budget, the towns budget is a living document, and is always being updated, modified, and tweaked. This will never change. So again I ask for a little patience, and a little trust, that we are all moving in the right direction, for the right reasons, for the good of our community.

Thank you.

## Corinne Ferguson

---

**From:** Sue Watson <suewatson905@yahoo.com>  
**Sent:** Wednesday, November 25, 2020 4:34 PM  
**To:** Corinne Ferguson  
**Cc:** Tamie M; Dave K; marybachran@gmail.com; Michelle P; Bill Bear; Mick J; Karen Budinger  
**Subject:** Budget comment for record

Budget Commentary Page 52 needs rewrite

Statements in the 2021 budget dialog, page 52, pertaining building department should be modified for accuracy.

"In 2016 a building inspector was hired to handle building and fire code issues as well as issuing building permits. In 2017 , revenue for building permits and inspections were significantly more than in prior years due to having a Building Inspector...."

This statement sounds as though Paonia didn't have a building inspector/building revenue prior to 2016. THAT WOULD BE UNTRUE. A better statement would be:

"The Town increased its building permit fees in 2016 which increased revenues."

"...Colorado Code Consulting LLC (Mr Reardon) began the tedious process of updating the building code...."

Using the word "tedious" is a subjective value judgement and should be removed! A better statement might be:

"In 2020, with assistance from CCC Inc., the Town considered updating its adopted building code to the 2018 edition of the IBC. To date, formal action has not occurred."

Thanks, Suzanne Watson

**Corinne Ferguson**

**From:** Sue Watson <suewatson905@yahoo.com>  
**Sent:** Thursday, December 3, 2020 3:01 PM  
**To:** Mary B; Michelle P; Bill Bear; Tamie M; Karen Budinger; Dave K; Mick J  
**Cc:** Corinne Ferguson  
**Subject:** Budget comments for December 8,2020 hearing

Dear Paonia Trustees,

In reviewing the 2021 Paonia Draft Budget, I notice that the Town sales tax revenue allocation to the building department (general fund) is being significantly decreased from prior years. Please explain the rationale for this decision. (See below 12,987 in 2018 to 1,194 for 2021)

FUND	TYPE	ACCT	ACCOUNT DESCRIPTION	2018 AUDITED ACTUAL	2019 AUDITED ACTUAL	2020 EST BUDGET	@10/ 2 AC
<b>GENERAL FUND - BUILDING</b>							
12	32	03	BUILDING PERMITS	27,612.95	23,156.70	24,564.40	2
12	31	03	SALES TAX - TOWN	12,987.27	28,221.75	10,000.00	
				<b>40,600.22</b>	<b>51,378.45</b>	<b>34,564.40</b>	<b>2</b>

On a general note, I am not in favor of salary increases for 2021. The economic forecast and employment/business prospects for the year ahead are too unstable to commit the Town to such increases. The Board has a responsibility to protect the financial interests of the Town. The staff is well enough paid to survive one more year at their current levels. They are fortunate to have good health care and stable jobs thru this pandemic, a luxury that many ratepayers and taxpayers may not have during this time.

Your sensitivity to this matter would be greatly appreciated in 2021.

Sincerely, Suzanne Watson

Suzanne Watson  
 903 2nd St  
 Paonia CO 81428

## **Corinne Ferguson**

---

**From:** sue watson <suewatson905@yahoo.com>  
**Sent:** Saturday, December 5, 2020 1:52 PM  
**To:** Michelle P; Mick J; Dave K; Tamie M; Bill Bear; Karen Budinger; Mary B  
**Cc:** Corinne Ferguson  
**Subject:** Budget and the Building-General Fund comment  
**Attachments:** @10312020.jpeg

**Dear Paonia Trustees,**

**I am perplexed by the increasingly unbalanced shift of sales tax revenue within the General Fund. (Sales tax revenue appropriated to General Fund categories are depicted at the bottom of this page. See images 1, 2, 3, 4, 5 below.)**

**The Building Department budget has changed drastically from prior years. This department deserves more funding from sales tax as so much revenue is realized from local building supply and lumber sales. I would suggest that half of the department's funding be derived from permits and the other half from well deserved sales tax revenues. This can be accomplished with a slight reduction of funding to the Town's parks—which has oddly ballooned since 2018. (Image 4.)**

### **RATIONALE**

**Permit Fees, Motivation, Compliance.**

**Permit Fees are the most obvious revenue generated by building and home improvement activities yet, using permit fees as the sole revenue source for the Department is limiting. Under this approach, permits for building improvement and maintenance become unreasonably expensive reducing the motivation and compliance of property owners. Code compliant renovation and maintenance of our aged homes should not be a luxury.**

**Sales Tax.**

**Building and improvement activities are a substantial revenue source for Paonia as both Town and County sales taxes are collected by local retail building suppliers. Sales tax is also realized from online sales and merchandise that is delivered. Since the passage of Back the Badge, a greater percentage of County sales tax collected will benefit the Paonia Police Department.**

**Property Tax.**

**Another revenue stream generated by property improvement is thru property tax. Building permit information is sent to the tax assessor's office and building valuation**

is adjusted accordingly, which singularly benefits the General Fund - Administration  
(See image 1. below)

**“Self-Funding” Building Department.**

Recent recommendations have been to create a Building Department solely funded by fees. This interpretation is narrow as it ignores the broad and positive impact that building and home improvement has on the Town’s overall finances. A more wholistic view would recognize that in addition to sales and property tax revenues, building and home improvement activities create jobs, support local merchants, reduce blight and result in greater housing opportunities.

**Budget as a Guidance Document.**

I am concerned that the numbers reflected in the Budget will restrict the anticipated 2021 reform of the Building Department. I ask the Board to acknowledge the financial benefit of building and home improvement activities, restore well deserved sales tax revenue to the Building Fund and balance sales tax funding with permit fees.

Reduced fees would not only encourage greater participation among property owners but realize greater tax revenue for the Town. A wholistic understanding of the revenues generated by the Building Department and the support of a sustainable “win-win” approach to funding the Department is entirely suited to the visionary and legislative function of the Paonia Town Board.

The budget has not yet been adopted and there is still time before December 31 to make adjustments.

Thank you for your consideration,  
Suzanne Watson

903 2nd St., Paonia

			2018	2019	2020	@10/31/2020	2021
			AUDITED	AUDITED	EST	2020	BUDGET
FUND	TRF	ACCT	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET
ACCOUNT DESCRIPTION							
<b>GENERAL FUND - ADMINISTRATION</b>							
10	31	01	99,660.85	100,298.72	131,259.54	130,859.54	134,052.00
10	31	03	34,089.93	30,742.00	35,310.18	17,310.18	991.00
10	31	04	-	-	-	-	-
10	31	08	268.57	362.24	336.62	286.62	330.00
10	31	09	6.43	32.07	-	-	30.00
10	31	10	-	863.51	1,215.27	1,215.27	-
10	32	01	6,732.00	3,450.00	4,240.50	4,240.50	3,650.00
10	32	04	2,350.00	6,562.97	1,666.30	1,666.30	1,000.00
10	35	03	-	-	-	-	-
10	35	04	19,123.62	12,909.34	9,463.28	9,131.28	10,400.00
10	35	05	6,533.45	8,158.62	2,483.11	1,883.11	2,500.00
10	35	06	820.80	246.15	1.00	1.00	-
10	35	07	-	-	-	-	-
10	35	15	3,585.52	10,998.51	2,472.23	2,472.23	-
10	35	16	8,127.10	10,189.88	6,701.50	6,001.50	5,700.00
10	35	18	-	-	-	-	-
10	35	20	-	-	96,007.00	17,187.32	-
10	39	99	-	-	44,629.00	-	-
			<b>175,298.27</b>	<b>184,814.01</b>	<b>335,785.53</b>	<b>192,254.85</b>	<b>158,653.00</b>

CO

FUND	TYPE	ACCT	ACCOUNT DESCRIPTION	2018 AUDITED ACTUAL	2019 AUDITED ACTUAL	2020 EST BUDGET	@10/ 2 AC
------	------	------	---------------------	---------------------------	---------------------------	-----------------------	-----------------

GENERAL FUND - BUILDING							
12	32	03	BUILDING PERMITS	27,612.95	23,156.70	24,564.40	2
12	31	03	SALES TAX - TOWN	12,987.27	28,221.75	10,000.00	
				40,600.22	51,378.45	34,564.40	2

FUND	TYPE	ACCT	ACCOUNT DESCRIPTION	2018 AUDITED ACTUAL	2019 AUDITED ACTUAL	2020 EST BUDGET	@10/31/2020 2020 ACTUAL	2021 BUDGET
GENERAL FUND - PUBLIC SAFETY								
14	31	02	S.O. AUTO TAXES	17,792.77	18,678.31	21,464.07	18,064.07	19,000.00
14	31	03	SALES TAX - TOWN	144,413.12	180,777.69	136,845.50	136,845.50	173,957.00
14	31	04	SALES TAX - COUNTY	106,933.96	120,348.86	131,249.77	118,249.77	126,700.00
14	31	09	BACK THE BADGE					162,000.00
14	31	06	CIGARETTE TAX	1,357.37	1,325.18	1,561.56	1,301.56	1,400.00
14	33	02	MOTOR VEHICLE - \$1.50	2,479.37	2,612.59	2,878.60	2,218.60	2,625.00
14	33	03	MOTOR VEHICLE - \$3.00	3,467.98	3,458.81	4,051.27	3,121.27	3,720.00
14	34	01	COURT FINES	54.25	631.78	417.28	417.28	400.00
14	34	02	POLICE FINES	18,984.25	20,437.07	15,043.00	12,743.00	17,225.00
14	34	03	MISC FINES BONDS	971.50	202.25	368.50	368.50	
14	34	04	PAONIA COURT COSTS					
14	34	05	DOG TAGS	250.00	785.00	286.00	286.00	300.00
14	34	10	LAW ENFORCEMENT ALLOC					
14	34	50	PD GRANT	3,272.84	18,859.24	1,352.68	1,352.68	5,400.00
14	35	10	OTHER AGENCY CONF					
14	35	10	SCHOOL (S&O)		20,000.00	20,000.00	10,000.00	10,000.00
14	32	06	VIN INSPECTIONS	1,160.00	1,155.00	1,055.00	1,005.00	1,155.00
				301,136.81	389,271.78	336,573.23	305,973.23	523,882.00

FUND	TYPE	ACCT	ACCOUNT DESCRIPTION	2018	2019	2020	@10/31/2020	2021
				AUDITED ACTUAL	AUDITED ACTUAL	EST BUDGET	2020 ACTUAL	BUDGET

**GENERAL FUND - PARKS**

16	31	03	SALES TAX - TOWN	12,000.00	47,890.85	120,361.39	104,361.39	140,631.00
16	33	07	SEVERANCE TAX	7,093.79	10,721.21	4,764.61	4,764.61	5,000.00
16	33	08	MINERAL LEASING	6,002.47	6,580.32	3,918.97	3,918.97	3,925.00
16	35	01	RENTS & ROYALTIES	9,546.51	11,848.51	7,356.48	7,356.48	9,422.00
16	35	09	PARK CONTRIBUTIONS	9,500.00	30,487.52	10,360.00	10,360.00	670.00
16	35	04	GRANT REVENUE	-	25,000.00	-	-	-
16	35	10	OTHER AGENCY CONT	-	15,000.00	-	-	-
16	39	99	TRANSFER	-	-	-	-	-
				<b>44,142.77</b>	<b>147,528.41</b>	<b>146,761.45</b>	<b>130,761.45</b>	<b>159,648.00</b>

FUND	TYPE	ACCT	ACCOUNT DESCRIPTION	2018	2019	2020	@10/31/2020	2021
				AUDITED ACTUAL	AUDITED ACTUAL	EST BUDGET	2020 ACTUAL	BUDGET

**GENERAL FUND - STREETS**

20	31	03	SALES TAX - TOWN	14,931.04	56,147.46	122,007.21	94,007.21	103,807.00
20	31	05	FRANCHISE TAX	58,896.92	58,970.86	43,357.97	43,357.97	58,580.00
20	31	06	MISCELLANEOUS INCOME	-	279.00	-	-	-
20	32	02	MISCELLANEOUS PERMITS	1,425.00	2,800.00	1,055.00	1,055.00	1,750.00
20	33	01	HIGHWAY USERS TAX	46,179.90	56,024.08	33,041.63	33,041.63	44,111.00
20	33	10	ROAD & BRIDGE	6,406.94	6,504.12	7,862.27	7,862.27	6,500.00
20	35	02	MOTOR FUEL TAX REFUND	1,069.19	1,228.00	1,179.14	1,179.14	1,550.00
				<b>128,908.99</b>	<b>181,953.52</b>	<b>208,503.22</b>	<b>180,503.22</b>	<b>216,298.00</b>

FUND TYPE A/CCT	ACCOUNT DESCRIPTION	2018		2019		2020		@10/31/2020		2021	
		AUDITED ACTUAL	AUDITED ACTUAL	EST BUDGET	ACTUAL	EST BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	
<b>CAPITAL IMPROVEMENT FUND</b>											
50 31 03	SALES TAX - CAP. IMPROVEMENTS	144,322.07	180,777.64	154,852.77	154,852.77	154,852.77	154,852.77	154,852.77	154,852.77	210,290.00	
50 31 05	CAPITAL TRANSFER IN / (OUT)	-	-	-	-	-	-	-	-	-	-
50 31 06	AIRPORT	7,650.00	7,650.00	7,012.50	7,012.50	7,012.50	7,012.50	7,012.50	7,012.50	7,650.00	
50 31 07	GRANT/ADAMS	-	-	-	-	-	-	-	-	-	-
50 31 13	MISCELLANEOUS	-	-	500.00	500.00	500.00	500.00	500.00	500.00	500.00	
50 39 99	RESERVES	-	-	-	-	-	-	-	-	-	-
<b>TOTAL INCOME</b>		<b>151,972.07</b>	<b>188,427.64</b>	<b>162,365.27</b>	<b>162,365.27</b>	<b>162,365.27</b>	<b>162,365.27</b>	<b>162,365.27</b>	<b>162,365.27</b>	<b>217,940.00</b>	

## **Corinne Ferguson**

---

**From:** sue watson <suewatson905@yahoo.com>  
**Sent:** Thursday, December 10, 2020 10:18 AM  
**To:** Michelle P; Tamie M; Mick J; Karen Budinger; Bill Bear; Dave K; Mary B  
**Cc:** Corinne Ferguson  
**Subject:** UTILITY RATES and the 2021 BUDGET  
**Attachments:** Resolution 2019-18 Water Rates and Charges.pdf; 2020-18 Water Rates and Charges-Signed.pdf; 2020-19 Garbage Rates.pdf

**Dear Paonia Trustees,**

**I ask that the Board make a motion to amend the effective date of Resolution 2020-18 Water and Resolution 2020-19 Trash from December 1, 2020 to January 1, 2021.**

**Rationale:**

**I believed that the intent of the Board was to increase water and trash rates for the year 2021. Accordingly, two Resolutions (2020-18 and 2020-19) were voted on Nov. 10, 2020 setting the amounts for the 2021 budget. Unfortunately, the effective date embedded in the Resolutions (December 1, 2020) applies to the final December bill of the current year instead of next years bill, January 2021.**

**Last year, the water rate increase started on January 1, 2020. This means that the 2020 rates have only been in effect for 11 months and now, for the final month of the year, they are being amended .**

**Rate increases for the new annual budget should follow consistent methodology and be implemented 12 months from the previous increase.**

**Thank you for your attention, Suzanne Watson**

**included for your review attached Resolutions from the Municode Library**

**2019-18 Water, 2020-18 Water, 2020-19 Garbage**

**STATE OF COLORADO  
TOWN OF PAONIA, COLORADO**

**RESOLUTION NO. 2019-18**

**A RESOLUTION OF THE TOWN OF PAONIA ESTABLISHING WATER RATES AND CHARGES**

**WHEREAS**, Section 13-1-20 of the Paonia Municipal Code authorizes the Board of Trustees to establish by resolution all water rates and charges and the effective date of said rates and charges; and

**WHEREAS**, the Board of Trustees has made a thorough review of its existing Ordinances pertaining to water rates and charges; and

**WHEREAS**, the rates levied for water services must be calculated to meet the cost of providing water services, including maintenance, capital reinvestment, and related debt service to avoid deficit spending.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE TOWN OF PAONIA, COLORADO** that the following water rates shall be charged by the Town of Paonia:

**A) Basic Water Rate within the Town**

The basic in-Town water rate shall be **thirty** dollars (\$30.00) per month for each residential customer service account and **forty** dollars (\$40.00) per month for each commercial customer service account.

**B) Basic Water Rate outside the Town**

The basic out-of-Town water rate shall be **forty** dollars (\$40.00) per month for each residential customer service account and **fifty-five** dollars (\$55.00) per month for each commercial customer service account. Out-of-Town water users using municipal water through a single water meter shall be charged and shall be responsible for such water individually.

**C) Usage**

**An additional water rate** shall be charged a user (customer service account/meter) for each 1,000 gallons and proportionately for each fractional part thereof, as follows:

**In-Town Residential – Out of town Residential – Out of Town Commercial Rates**

1-1,000 gallons	\$ 1.20 per thousand
1,001-3,000 gallons	\$ 1.40 per thousand
3,001-5,000 gallons	\$ 1.60 per thousand
5,001-10,000 gallons	\$ 1.80 per thousand
10,001-15,000 gallons	\$ 2.20 per thousand

15,001-20,000 gallons	\$ 2.70 per thousand
20,001-30,000 gallons	\$ 3.20 per thousand
30,001-40,000 gallons	\$ 3.80 per thousand
40,001-50,000 gallons	\$ 4.40 per thousand
50,001-75,000 gallons	\$ 5.00 per thousand
75,001-100,000 gallons	\$ 6.00 per thousand
100,001 or more gallons	\$ 6.50 per thousand

**In-Town Commercial Rates**

1-1,000 gallons	\$ 0.30 per thousand
1,001-3,000 gallons	\$ 0.50 per thousand
3,001-5,000 gallons	\$ 0.80 per thousand
5,001-10,000 gallons	\$ 1.00 per thousand
10,001-15,000 gallons	\$ 1.50 per thousand
15,001-20,000 gallons	\$ 2.00 per thousand
20,001-30,000 gallons	\$ 2.50 per thousand
30,001-40,000 gallons	\$ 3.00 per thousand
40,001-50,000 gallons	\$ 3.50 per thousand
50,001-75,000 gallons	\$ 4.00 per thousand
75,001-100,000 gallons	\$ 4.50 per thousand
100,001 or more gallons	\$ 6.40 per thousand

**D) Public Tap**

All persons receiving municipal water from the public tap furnished by the Town shall pay for such water at the rate of **one-dollar (\$1.00)** per one hundred (100) gallons.

**E) Service Fee**

There shall be a charge of **thirty-five** dollars (\$35.00) for a new account set up. There shall be a charge of **fifteen** dollars (\$15.00) for final meter readings. There may be a charge of **fifty** dollars (\$50.00) for same-day water shut-off/on for repairs or maintenance, when requested by property owner or agent.

**F) Effective Date**

The water rates set forth herein shall become effective on January 1, 2020.

**PASSED, APPROVED, AND ADOPTED** at a regular meeting of the Board of Trustees of the Town of Paonia, Colorado, on this 18<sup>th</sup> day of November 2019.

Attest:

\_\_\_\_\_  
s/s  
J. Corinne Ferguson, Town Clerk

\_\_\_\_\_  
s/s  
Charles Stewart, Mayor

Resolution 2019-18 Water Rates

**STATE OF COLORADO  
TOWN OF PAONIA, COLORADO**

**RESOLUTION NO. 2020-18**

**A RESOLUTION OF THE TOWN OF PAONIA ESTABLISHING WATER RATES AND CHARGES**

**WHEREAS**, Section 13-1-20 of the Paonia Municipal Code authorizes the Board of Trustees to establish by resolution all water rates and charges and the effective date of said rates and charges; and

**WHEREAS**, the Board of Trustees has made a thorough review of its existing Ordinances pertaining to water rates and charges; and

**WHEREAS**, the rates levied for water services must be calculated to meet the cost of providing water services, including maintenance, capital reinvestment, and related debt service to avoid deficit spending.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE TOWN OF PAONIA, COLORADO** that the following water rates shall be charged by the Town of Paonia:

**A) Basic Water Rate within the Town**

The basic in-Town water rate shall be **thirty-two** dollars (\$32.00) per month for each residential customer service account and **forty-two** dollars (\$42.00) per month for each commercial customer service account.

**B) Basic Water Rate outside the Town**

The basic out-of-Town water rate shall be **forty-two** dollars (\$42.00) per month for each residential customer service account and **fifty-seven** dollars (\$57.00) per month for each commercial customer service account. Out-of-Town water users using municipal water through a single water meter shall be charged and shall be responsible for such water individually.

**C) Usage**

**An additional water rate** shall be charged a user (customer service account/meter) for each 1,000 gallons and proportionately for each fractional part thereof, as follows:

**All Residential and Commercial Users**

1-1,000 gallons	\$ 2.40 per thousand
1,001-3,000 gallons	\$ 2.70 per thousand
3,001-5,000 gallons	\$ 3.00 per thousand
5,001-10,000 gallons	\$ 3.30 per thousand
10,001-15,000 gallons	\$ 3.60 per thousand

15,001-20,000 gallons	\$ 3.90 per thousand
20,001-30,000 gallons	\$ 4.20 per thousand
30,001-40,000 gallons	\$ 4.50 per thousand
40,001-50,000 gallons	\$ 8.50 per thousand
50,001-75,000 gallons	\$ 10.00 per thousand
75,001-100,000 gallons	\$ 11.00 per thousand
100,001 or more gallons	\$ 12.00 per thousand

**D) Public Tap**

All persons receiving municipal water from the public tap furnished by the Town shall pay for such water at the rate of **three** dollars (\$3.00) per one hundred (100) gallons.

**E) Service Fee**

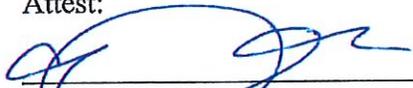
There shall be a charge of **fifty** dollars (\$50.00) for a new account set up. There shall be a charge of **twenty-five** dollars (\$25.00) for final meter readings. There may be a charge of **one-hundred** dollars (\$100.00) for same-day water shut-off/on for repairs or maintenance, when requested by property owner or agent.

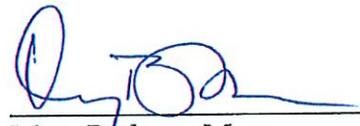
**F) Effective Date**

The water rates set forth herein shall become effective on December 1, 2020.

**PASSED, APPROVED, AND ADOPTED** at a regular meeting of the Board of Trustees of the Town of Paonia, Colorado, on this 10<sup>th</sup> day of November 2020.

Attest:

  
 \_\_\_\_\_  
 J. Corinne Ferguson, Town Clerk

  
 \_\_\_\_\_  
 Mary Bachran, Mayor



**TOWN OF PAONIA, COLORADO**

**RESOLUTION NO. 2020-19**

**A RESOLUTION OF THE TOWN OF PAONIA ESTABLISHING GARBAGE RATES AND CHARGES**

**WHEREAS**, Ordinance 2018-01 of the Town of Paonia authorizes the Board of Trustees to establish by resolution all garbage rates and charges and the effective date of said rates and charges; and

**WHEREAS**, the Board of Trustees has made a thorough review of its existing Ordinances pertaining to garbage rates and charges; and

**WHEREAS**, the rates levied for garbage services must be calculated to meet the cost of providing garbage services, including landfill tipping fees, maintenance, capital reinvestment, and related debt service, to avoid deficit spending.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE TOWN OF PAONIA, COLORADO**, that the following garbage rates and charges shall be levied by the Town of Paonia:

1. Rates. The following rates shall be levied by the Town for regular refuse collection:

- A) For each weekly pickup, the charge will be \$17.00 per month for a single 33-gallon container. The charge will be \$23.00 per month for two or three 33-gallon containers. The charge will be \$30.00 per month for four or five 33-gallon containers. It is the decision of the Town Clerk and/or Administrator to determine which users fit into each of the categories listed herein based upon the average monthly usage of the user. In addition, a \$17.00 per month fee will be charged for each additional 33-gallon container, or the equivalent refuse equal in volume to a 33-gallon container, placed out for collection that exceeds the user's categorized limit. To qualify for the single 33-gallon container charge, the person responsible for paying the trash bill must sign an agreement with the Town stating that they will not exceed the single, weekly, 33-gallon container limitation.
- B) For each weekly pickup from a dumpster, the charge shall be \$50.00 per month per two cubic yard dumpster and \$60.00 per month per three cubic yard dumpster.
- C) For pickups more frequent than weekly, the per gallon charge shall be multiplied by the number of pickups per week.

2. Oversize Refuse, Collection Rates. The following rates shall be levied by the Town for oversize refuse collection:

- A) Oversize refuse or garbage that does not fit in an approved container may be placed adjacent to the regularly sized refuse containers for collection. The cost of removing

the oversized refuse or garbage as determined by the garbage collectors, using the 33-gallon container equivalents as noted in Section 1, will be considered as part of the category limit for the user.

B) The Town may, at its discretion, apply an extra charge for each oversize item using the following formula:

Oversize items that can be handled easily by one garbage collector will be charged \$10.00.

Oversize items that can be handled easily by two garbage collectors will be charged \$20.00.

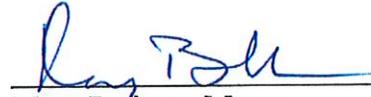
Oversize items that can be handled by three garbage collectors will be charged \$30.00.

3) **Effective Date.** This Resolution and the garbage rates set forth herein shall become effective on December 1, 2020.

**PASSED, APPROVED, AND ADOPTED** at a regular meeting of the Board of Trustees of the Town of Paonia, Colorado, on this 10th day of November 2020.

Attest:

  
\_\_\_\_\_  
J. Corinne Ferguson, Town Clerk

  
\_\_\_\_\_  
Mary Bachran, Mayor



## **Corinne Ferguson**

---

**From:** sue watson <suewatson905@yahoo.com>  
**Sent:** Thursday, December 10, 2020 12:09 PM  
**To:** Michelle P; Tamie M; Mick J; Karen Budinger; Dave K; Bill Bear; Mary B  
**Cc:** Corinne Ferguson  
**Subject:** BUDGET and MASTER PLAN  
**Attachments:** 39117C5E-7D22-4D1D-9BA1-066A1067C6F7\_4\_5005\_c.jpeg; 434F375C-8BDE-4794-ACBC-39CBFAB8F1D1\_1\_201\_a.jpeg

### **BUDGET and MASTER PLAN**

**The primary function of the Assistant Clerk (Asst Clerk (New)) is to help complete the Master Plan. This has been discussed in Board meetings and is described in the 2021 Budget commentary Fig. 1 (below).**

**According to the salary spread sheet illustrated in Fig. 2 (below), the Water and Sewer Enterprises are being used to primarily fund this position. I would assume that this position (fifth down on sheet) would more likely draw from the Admin. Fund or...? yet virtually 70% of the salary is slated to come from water, sewer and trash. I believe that this is a misuse of the Enterprises which should only fund their own activity and not be used for government outside of the Enterprise.**

**The Comprehensive Plan strongly focuses on Land Use and, by State Statute, draws heavily on the Planning Commission and BOT. In 2020, the Town contracted with SGM to deliver a Capital Inventory Asset replacement Plan, thus the water/sewer component of planning has effectively been allocated in the past years budget. An assistant clerk will not be engaged performing significant water system analysis and a 70% draw from the Enterprises is suspicious.**

**On a final note, in 2019/2020, the Master Plan was given to the intern, who had an educational training in town administration. After his departure, TA Ferguson quipped' "you get what you pay for" presumably attributing the Town's failure to realize the plan to the intern.**

#### **QUESTIONS:**

- How does the Board justify using Enterprise Funds for Comprehensive Plan/ Asst Clerk position?**
- How will the Town avoid the same pitfall in hiring an assistant clerk without sufficient ability to help complete the plan?**
- Will we be contracting an outside agency in addition to the Asst Clerk described in the Budget to complete the plan? Where would this show up in the Budget?**
- What training does TA Ferguson have that qualifies her to complete the plan as her review requires?**
- Is the goal stated in the budget commentary realistic and achievable?**

**Sincerely, Suzanne Watson  
903 2nd St, Paonia**

### **HIRE AN ASSISTANT CLERK**

The Town will continue the process of updating the Master Plan. At over twenty years old, the current plan no longer effectively leads governmental decisions nor is it acceptable to many of the organizations that provide grant funding. The process of updating the plan requires the compilation of data collected for other purposes as well as public input and meetings. The hiring of an assistant to continue to perform the day-to-day functions, compilation of data, record keeping, and moderating of public meetings will allow the process to move forward. Staff envisions the update of the plan being done in stages with one or two chapters being worked on at any one time. While this will extend the time period to have a fully updated plan in place; it will allow for the most important chapters to be updated first and allow for staff to prioritize chapters, should it become necessary to meet the needs for certain grant funding. Additionally, other grant opportunities will be explored, investigated, and written in order to expedite funding for upcoming projects and Town needs.

PR RPT DETAIL	ANNUAL	ADMIN 10-41-03	BUILDING 12-43-03	LAW 1-42-02	STREETS 1-45-02	PARKS 1-46-02	WATER 2-50-03	SEWER 3-51-03	GARBAGE 3-52-03
<b>TOWN ADMIN</b>		5%	1%		1%	1%	39%	28%	25%
WAGES	76,960.00	3,848.00	769.60	-	769.60	769.60	30,014.40	21,548.80	19,240.00
TAXES	6,118.32	305.92	61.18	-	61.18	61.18	2,386.14	1,713.13	1,529.58
BENEFITS	30,087.25	1,504.36	300.87	-	300.87	300.87	11,734.03	8,424.43	7,521.81
TOTAL	113,165.57	5,658.28	1,131.66	-	1,131.66	1,131.66	44,134.57	31,686.36	28,291.39
<b>FINANCE</b>		7%	1%	5%	4%	4%	30%	30%	19%
WAGES	65,000.00	4,550.00	650.00	3,250.00	2,600.00	2,600.00	19,500.00	19,500.00	12,350.00
TAXES	5,167.50	361.73	51.68	258.38	206.70	206.70	1,550.75	1,550.75	981.83
BENEFITS	16,575.24	1,168.27	165.75	828.76	663.01	663.01	4,972.57	4,972.57	3,149.30
TOTAL	86,742.74	6,071.99	867.43	4,337.14	3,469.71	3,469.71	26,022.82	26,022.82	16,481.12
<b>DEPUTY</b>		5%	1%	7%	2%	4%	41%	28%	12%
WAGES	36,920.00	1,846.00	369.20	2,584.40	738.40	1,476.80	15,137.20	10,337.60	4,430.40
OVERTIME	692.25	34.61	6.92	48.46	13.85	27.69	283.82	193.83	83.07
TAXES	2,935.14	146.76	29.35	205.46	58.70	117.41	1,203.41	821.84	352.22
BENEFITS	11,407.18	570.36	114.07	798.50	228.14	456.29	4,676.94	3,194.01	1,368.86
TOTAL	51,954.57	2,597.73	519.55	3,636.82	1,039.09	2,078.18	21,301.37	14,547.28	6,234.55
<b>UT/PW CLERK</b>				50%			30%	20%	
WAGES	33,900.00	-	-	16,900.00	-	-	10,140.00	6,760.00	-
OVERTIME	408.25	0	0	203.125	0	0	121.875	81.25	0
TAXES	997.75	-	-	498.88	-	-	299.33	199.55	-
BENEFITS	10,316.14	-	-	5,158.07	-	-	3,094.84	2,063.23	-
TOTAL	45,520.14	-	-	22,760.07	-	-	13,656.04	9,104.03	-
<b>ASST CLERK (NEW)</b>		19%		5%	4%	3%	35%	30%	4%
WAGES	35,360.00	6,718.40	-	1,768.00	1,414.40	1,060.80	12,376.00	10,608.00	1,414.40
OVERTIME	340.00	64.00	-	17.00	13.60	10.20	119.00	102.00	13.60
TAXES	2,811.12	534.11	-	140.56	112.44	84.33	983.89	843.34	112.44
BENEFITS	13,059.94	2,481.39	-	653.00	522.40	391.80	4,570.98	3,917.98	522.40
TOTAL	51,571.06	9,798.50	-	2,578.55	2,062.84	1,547.13	18,049.87	15,471.32	2,062.84

AGENDA SUMMARY FORM



Resolution 2020-25 Local Disaster Declaration Extension

Summary:

Continuing the disaster declaration regarding the Covid-19 Pandemic to end of March 2021 in coordination with CARES Act requirements for potential reimbursement of COVID related costs and as a show of continued commitment to the community of Paonia to practice recommended guidelines from Delta County and Colorado health departments as well as the CDC.

Notes:

Possible Motions:

Motion by: \_\_\_\_\_ 2<sup>nd</sup>: \_\_\_\_\_ vote: \_\_\_\_\_

Vote:	Trustee Bear	Trustee Budinger	Trustee Johnson
Trustee Knutson	Trustee Meck	Trustee Pattison	Mayor Bachran:

**TOWN OF PAONIA, COLORADO  
RESOLUTION 2020-25**

**ORDER DECLARING A LOCAL DISASTER IN AND FOR THE TOWN OF PAONIA**

**WHEREAS**, the Colorado Disaster Emergency Act, C.R.S. § 24-33.5-701, et. seq. (the “Act”), provides procedures for statewide and local prevention of, preparation for, response to, and recovery from disasters; and

**WHEREAS**, pursuant to C.R.S. § 24-33.5-709, a local disaster emergency may be declared unilaterally by the principal executive officer of a political subdivision; and

**WHEREAS**, pursuant to Section 2-2-20(b) of the Town Municipal Code, the Mayor is designated as the executive head of the Town; and

**WHEREAS**, this Declaration is issued pursuant to the authority granted to the Mayor of the Town of Paonia and issued with the approval and support of the Board of Trustees for the Town; and

**WHEREAS**, pursuant to the Act, an "emergency" is an unexpected event that places life or property in danger and requires an immediate response through the use of state and community resources and procedures, and an "emergency epidemic" is cases of an illness or condition, communicable or noncommunicable, caused by bioterrorism, pandemic influenza, or novel and highly fatal infectious agents or biological toxins; and

**WHEREAS**, pursuant to C.R.S. § 24-33.5-709, this Declaration activates the response and recovery aspects of any applicable disaster emergency plans and authorizes the furnishing of aid and assistance under such plans; and

**WHEREAS**, pursuant to C.R.S. § 24-33.5-709(1), the declaration of a local emergency shall not be continued beyond a period of seven (7) days or removed except by action of the governing board of the political subdivision for the Town, the Board of Trustees; and

**WHEREAS**, pursuant to C.R.S. § 24-33.5-709(1), any order declaring, continuing, or terminating a local disaster "shall be given prompt and general publicity and shall be filed promptly with the county clerk and recorder, the [Town] clerk ... and with the office of emergency management"; and

**WHEREAS**, because of the COVID-19 pandemic, which was recognized by the Governor of the State of Colorado on March 10, 2020, the Town is suffering and has suffered a disaster emergency as defined in the Act.

**NOW, THEREFORE, IT IS HEREBY ORDERED** on this 15<sup>th</sup> day of December 2020, that a disaster emergency is declared and extended in and for the Town of Paonia, beginning on January 1, 2021, and ending on March 31, 2021 unless extended or amended by action of the Board of Trustees for the Town.

**IT IS FURTHER ORDERED** that this Declaration shall be given prompt and general publicity, filed immediately with the office of the Delta County Emergency Manager and a copy filed with the Delta County Clerk and Recorder, as well as to the Colorado Office of Emergency Management.

\_\_\_\_\_  
Mary Bachran, Mayor

ATTEST:

\_\_\_\_\_  
J. Corinne Ferguson, Town Clerk

AGENDA SUMMARY FORM



Governmental Affairs & Public Safety Committee – Accessory Dwelling Unit - Update

Summary:

GAPS Committee presents the updated discussion and potential direction for establishing regulations to permit accessory dwelling units (ADU) for Board review and direction.

Notes:

Attached is the summary report from GAPS discussion which included Administrator Corinne Ferguson and several members of the community were in attendance.

Possible Motions:

Motion by: \_\_\_\_\_ 2<sup>nd</sup>: \_\_\_\_\_ vote: \_\_\_\_\_

Vote:	Trustee Bear	Trustee Budinger	Trustee Johnson
Trustee Knutson	Trustee Meck	Trustee Pattison	Mayor Bachran:

# ADU Summary

December 2020

Accessory Dwelling Unit (ADU): Defined as a dwelling unit with all necessary facilities (kitchen, bathroom) distinct from the primary home, whether attached or detached, in the R-1 zone

GAPS Recommendations to be added to code and/or ordinance to allow ADUs

1. Code adjustments
  - a. Remove restrictive and unclear land-to-development ratio from Chapter 16, article 3. Instead, rely on required setbacks to ensure compatibility with neighborhood character
  - b. Do not include a lot square footage minimum (R-2 has a minimum 8,000 sq ft for a duplex)
2. Water requirements
  - a. Moratorium: Review with town attorney, but current understanding of the moratorium may allow for an ADU in cases where no extension of the line is required (ex. Converted garage already has water/sewer service). However, extension of a line would be disallowed by the moratorium.
  - b. When available, the allowable method to extend water to an ADU would be based on tap size; Public Works has existing guidelines on tap service capabilities
    - i. If the tap is large enough to service the anticipated water use of an extension, the homeowner can use the existing tap and add a meter for the ADU.
    - ii. If the tap is not large enough to service the anticipated water use, the homeowner would have to enlarge the tap (3/4" to 1" service) and pay the tap fee difference or purchase an additional tap
3. Parking
  - a. Recommend no minimum parking requirement for an ADU; rather, the homeowner would have to demonstrate on their application that adequate parking is available to meet their needs (whether on property or on street, in line with neighborhood character)
4. Size restrictions
  - a. Limit to the greater of 500 sq ft, or 25% of the primary dwelling floor area
  - b. Maximum 2 bedrooms/1 bathroom
  - c. No more than 1 ADU and 1 primary dwelling per R-1 lot
5. Relationship to Short-term Rentals (STRs)
  - a. Short-term rental would not be an allowable use for ADUs until the board establishes STR regulations, which are also currently under review but may take longer to finalize

**Board action requested: Suggestions for changes and/or direction to prepare a draft ordinance based on these recommendations**

AGENDA SUMMARY FORM



Regular Minutes:  
November 10, 2020

Summary:

Notes:

Possible Motions:

Motion by: \_\_\_\_\_ 2<sup>nd</sup>: \_\_\_\_\_ vote: \_\_\_\_\_

Vote:	Trustee Bear	Trustee Budinger	Trustee Johnson
Trustee Knutson	Trustee Meck	Trustee Pattison	Mayor Bachran

**Minutes**  
**Regular Town Board Meeting**  
**Town of Paonia, Colorado**  
**November 10, 2020**

**RECORD OF PROCEEDINGS**

The Regular Meeting held Tuesday, November 10, 2020, was called to order at 6:30 p.m. by Mayor Mary Bachran, followed by the Pledge of Allegiance. Formal Video Record at: <https://www.youtube.com/watch?v=QJ4jfIMZLqg&t=4656s>

**Roll Call**

PRESENT  
 Mayor Bachran  
 Trustee Bear  
 Trustee Budinger  
 Trustee Knutson  
 Trustee Pattison  
 Trustee Johnson  
 Trustee Meck

**Approval of Agenda**

Agenda Approval

- Motion made by Trustee Bear, Seconded by Trustee Knutson and unanimously carried to move the discussion items (9) Resolution 2020-18 Water Rates and Charges and (10) Resolution 2020-19 Garbage Rates to be discussed first under regular business.

Council Member	For	Against	Abstain	Absent
Trustee Bear	X			
Trustee Budinger	X			
Trustee Johnson	X			
Trustee Knutson	X			
Trustee Meck	X			
Trustee Pattison	X			
Mayor Bachran				

**Announcements**

- The Paonia Elementary students will be brought in smaller groups to see the state's capital tree.
- Mayor Bachran wished the chief of police a happy birthday.

**Paonia's Great Rake – Paonia Elementary School Recognition**

- Mayor Bachran presented a certificate of recognition to the Paonia Elementary School Student Council for their service in the great rake at the Town Park.

**Proclamation for Hospice and Palliative Care Month**

- Mayor Bachran signed the proclamation and proclaimed the month of November as Hospice & Palliative Care Month. The Hope West Delta County proclamation was included in the packet.

### **Staff Reports**

#### Administrator's Report:

- Local Bed and Breakfast has inquired about reducing the 500 feet limit for liquor licenses.
- Addressed use of Twin Lakes property as a concrete washout location. In contact with the state about proper clean up methods.
- Delta County's COVID-19 website has been added to the Towns website for ease of access.
- The sound system in the community room update is to be completed the week after Thanksgiving.
- Discussion regarding COVID-19 – currently Delta County is in the orange.
  - Mayor Bachran has contacted Delta County requesting information on the incident rate for Paonia – Delta County stated that the reporting is across the board not for a specific zip code.
- Meetings may be held virtual in the future due to COVID-19.
- Trustee Pattison questioned what type of COVID-19 funds are reimbursable through the grant.
  - Sound system upgrade
  - Business grants – helps businesses in need of assistance
  - North Fork Senior Connections grants – helps people in need of assistance
  - PPE
  - Remote Working Upgrades

#### Public Works report:

- Continue to run the leaf vacuum.
- Work on the storm sewer tie in on 2nd and Grand Avenue intersection will be completed the week of November 23rd.
- The redlining of the map for water is ready to be uploaded.
- Monday Browns Hill will be in Town to begin SCADA installation.
- Work on Box Elder sidewalks should be completed the week of November 13<sup>th</sup>.
- Trustee Knutson would like to see COVID-19 sewer testing.
  - Waiting for a response from labs
  - All 7 labs that do these types of tests are full.
- Trustee Pattison commented regarding the auction of the old skid steer.
  - The resolution for auctioning off the skid steer will be presented at a future meeting.
- Trustee Meck wanted to know when the 3<sup>rd</sup> street project will begin
  - The 3<sup>rd</sup> street project is delayed and will be scheduled soon.

#### Police Report:

- Police Officers are completing the required training - An ethics and anti-bias training are in the works.
- Chief proudly announced that Back the Badge passed and thanked everyone for their support.

Attorney Report:

- Continue to work on the building inspector’s contract – a letter was sent on October 30<sup>th</sup>.

**Disbursements**

Treasurer’s Report:

- Treasurer King was absent, and Finance Officer Cindy Jones proceeded to report.
- Reviewed disbursements and payroll.
- Continue to work on the 2021 budget.
- Disbursements were included in the packet.

Disbursements Report:

Motion by Trustee Knutson and seconded by Trustee Budinger and unanimously carried to approve the disbursements as provided.

Council Member	For	Against	Abstain	Absent
Trustee Bear	X			
Trustee Budinger	X			
Trustee Johnson	X			
Trustee Knutson	X			
Trustee Meck	X			
Trustee Pattison	X			
Mayor Bachran				

**New Business**

Resolution 2020-18 Water Rates and Charges:

- Discussion ensued regarding Resolution 2020-18 for the new water rates.

Board & Staff discussion points:

- Trustee Pattison was concerned with the impact this would cause for low-income homes.
  - The Administrator reminded the community that the Town has a utility relief program for those who apply and are qualified for LEAP.
- Trustee Pattison questioned if the water had to be an enterprise fund and use the taxes to pay for other projects.
  - Attorney Nerlin stated yes, it does as long as it is a municipal utility.

Motion made by Trustee Knutson, Seconded by Trustee Bear and carried with 5 ayes and 1 nay.

Council Member	For	Against	Abstain	Absent
Trustee Bear	X			
Trustee Budinger	X			
Trustee Johnson	X			
Trustee Knutson	X			
Trustee Meck	X			
Trustee Pattison		X		
Mayor Bachran				

Resolution 2020-19 Garbage Rates:

- Discussion ensued Regarding Resolution 2020-19. The proposed garbage rates were included in the packet.

Board & Staff discussion points:

- Trustee Pattison suggested an op-out of the trash pickup.
  - Trustee Meck and Mayor Bachran were not in favor of this option.

Public Comment:

- Community member Suzanne Watson was concerned with the cost of the spring clean-up, and with people randomly putting trash out by the alleys and signs, this forces the town to pick up trash that is at no cost to those who put it there.
- Community member Thomas Markle was not in favor of how the data from big trash companies was compiled and then used to compare the cost of trash for a small town.
  - The Administrator stated that the data was used for informational purposes.

Motion made by Trustee Knutson, Seconded by Trustee Budinger and carried with 5 ayes and 1 nay to adopt the resolution 2020-19 of the Town of Paonia establishing garbage rates and charges as presented.

Council Member	For	Against	Abstain	Absent
Trustee Bear	X			
Trustee Budinger	X			
Trustee Johnson	X			
Trustee Knutson	X			
Trustee Meck	X			
Trustee Pattison		X		
Mayor Bachran				

Charter Communication Franchise Agreement:

- Discussion ensued regarding the review of the franchise agreement with charter communication

Board & Staff discussion points:

- Attorney Nerlin explained the franchise agreement and requested feedback from the board members.
- Trustee Knutson is in favor of the 3% collection of the annual gross revenue per the 2012 agreement and would like to have a public access channel.
- Cable franchise agreement payments are allocated to streets repairs and maintenance in the budget.
- An increase to the franchise agreement is passed on by Charter to the customer.

Motion made by Trustee Knutson, Seconded by Trustee Pattison and carried with 5 ayes and 1 nay to keep the Charter Communication Franchise Agreement at the 3% level.

Council Member	For	Against	Abstain	Absent
Trustee Bear	X			
Trustee Budinger		X		
Trustee Johnson	X			
Trustee Knutson	X			
Trustee Meck	X			
Trustee Pattison	X			
Mayor Bachran				

CIRSA – Excess Crime 2021 Renewal Quote:

- 2021 excess crime coverage documents were included in the packet.

Motion made by Trustee Bear, Seconded by Trustee Budinger, and unanimously carried to adopt the CIRSA 2021 Excess Crime 2021 renewal quote to continue with additional \$500,000 policy - \$400 a year (included in the budget).

Council Member	For	Against	Abstain	Absent
Trustee Bear	X			
Trustee Budinger	X			
Trustee Johnson	X			
Trustee Knutson	X			
Trustee Meck	X			
Trustee Pattison	X			
Mayor Bachran				

Public Works Water Sanitary Survey Results and Resolution Schedule:

- Discussion ensued regarding the sanitary results – documents were included in the packet.
- Trustee Meck was concerned with the results of the sanitary survey and would like for Public Works Director to keep on top of reporting and filing to the state and would like to see these reports get caught up.
- Trustee Pattison would like to see monthly report updates.

- Discussed scheduling a tour of the sewer and water plants
  - Mayor suggested having a virtual tour.

Public comments:

- Community member Paige Smith suggested that the records be kept on-premises, concerned with reports not being filed, and suggested to have an educational meeting about water.

Resolution 2020-20 Modification of Town Fee Schedule:

- Discussion ensued by the Board on the recommended modification of the Town fee schedule.

Motion by Trustee Knutson, Seconded by Trustee Budinger to set the dog tag fee at \$45 for the life of the dog that is spayed.

- Trustee Knutson withdrew the motion.

Public Comments:

- Community member Paige Smith stated that most of the fees have an ordinance attached to them and suggested that the ordinance be reviewed before making changes to the fees.

Motion by Trustee Bear, Seconded by Trustee Knutson and unanimously carried to keep the current rates.

Council Member	For	Against	Abstain	Absent
Trustee Bear	X			
Trustee Budinger	X			
Trustee Johnson	X			
Trustee Knutson	X			
Trustee Meck	X			
Trustee Pattison	X			
Mayor Bachran				

- Discussion ensued on the building fee schedule. Paige Smith suggested clarifying the language to make it easier to understand.
- Building fees will be addressed along with the contract.
- Trustee Pattison would like to have the ordinance attached for each fee which needs to be reviewed annually.

Resolution 2020-21 Withdrawal from Space to Create:

- Mayor Bachran announced the withdrawal from Space to Create
- Resolution 2020-21 withdrawal from Space to Create was included in the packet.

Motion by Trustee Budinger, Seconded by Trustee Bear and unanimously carried to withdrawal from Space to Create.

Council Member	For	Against	Abstain	Absent
Trustee Bear	X			
Trustee Budinger	X			
Trustee Johnson	X			
Trustee Knutson	X			
Trustee Meck	X			
Trustee Pattison	X			
Mayor Bachran				

Resolution 2020-22 Supervisory Authority of Town Administrator:

- Resolution 2020-22 is to formalize the Mayor’s supervisory status of the Town Administrator position.

Motion by Trustee Budinger, Seconded by Trustee Knutson and unanimously carried to adopt Resolution 2020-22 Supervisory Authority of the Town Administrator.

Council Member	For	Against	Abstain	Absent
Trustee Bear	X			
Trustee Budinger	X			
Trustee Johnson	X			
Trustee Knutson	X			
Trustee Meck	X			
Trustee Pattison	X			
Mayor Bachran				

Town Administrator Six Month Review:

- Trustee Knutson stated that each board member and the public will evaluate the town administrator.
  - 3-month review evaluation and priorities were included in the packet.
  - Compile all the data from the board and public
  - Hold an executive meeting to discuss the review

**Consent Agenda**

Regular Minutes:

10/27/2020

Liquor License Renewal & Modification of Premise

Blue Sage Center for the Arts

Liquor License Renewal and Modification of Premises:

- No issues noted
- Liquor License and modification of premises application was included in the packet

Motion by Trustee Knutson, Seconded by Trustee Budinger and unanimously carried to approve the consent agenda excluding regular minutes for October 27, 2020.

Council Member	For	Against	Abstain	Absent
Trustee Bear	X			
Trustee Budinger	X			
Trustee Johnson	X			
Trustee Knutson	X			
Trustee Meck	X			
Trustee Pattison	X			
Mayor Bachran				

**Mayor’s Report**

Mayor’s Report

- Attended the Juvenile Diversion program on October 29, 2020
  - Met with Brenda Burns case manager at the Center for Mental Health.
  - Police Department will be taking training on mental health.
  - Mayor and Trustee Budinger spoke with Region 10 regarding accessory dwelling units (ADUs).

**Committee Reports**

Finance & Personnel report:

- Meeting November 11, 2020, at 3:30 pm for check signing.

Governmental Affairs & Public Safety report:

- Meeting December 7th at 3:00 pm
- Discussed establishing the Marijuana ordinance
- Discussed Back the Badge.
- Discussed ADUs and short-term rentals.
- Discussed the concrete washout.

Public Works-Utilities-Facilities report:

- Nothing to report.

Tree Board:

- Nothing to report.

**Adjournment**

The meeting was adjourned by Mayor Bachran at 8:49 pm

---

Amanda Mojarro, Deputy Clerk

---

Mary Bachran, Mayor

AGENDA SUMMARY FORM



Christmas Light Judges

Summary:

Announcement of Town staff or board member and family to judge Christmas lights throughout Town.

Notes:

Three winners are selected and will be announced at the first meeting in January. Winners receive:

1<sup>st</sup>: \$75

2<sup>nd</sup>: \$50

3<sup>rd</sup>: \$25

Possible Motions:

Motion by: \_\_\_\_\_ 2<sup>nd</sup>: \_\_\_\_\_ vote: \_\_\_\_\_

Vote:	Trustee Bear	Trustee Budinger	Trustee Johnson
Trustee Knutson	Trustee Meck	Trustee Pattison	Mayor Bachran:

AGENDA SUMMARY FORM



Finance & Personnel  
 Governmental Affairs & Public Safety  
 Public Works-Utilities-Facilities  
 Tree Board

Summary:

Notes:

Possible Motions:

Motion by: \_\_\_\_\_ 2<sup>nd</sup>: \_\_\_\_\_ vote: \_\_\_\_\_

Vote:	Trustee Bear:	Trustee Budinger:	Trustee Johnson:
Trustee Knutson:	Trustee Meck:	Trustee Pattison:	Mayor Bachran:

AGENDA SUMMARY FORM



For discussion of a personnel matter under C.R.S. Section 24-6-402(4)(f) and not involving: any specific employees who have requested discussion of the matter in open session; any member of this body or any elected official; the appointment of any person to fill an office of this body or of an elected official; or personnel policies that do not require the discussion of matters personal to particular employees; specific to Town Administrator 6-month review.

For a conference with the Town attorney for the purpose of receiving legal advice on specific legal questions under C.R.S. Section 24-6-402(4)(b); Specific to Eric Pace v. Town of Paonia

Notes:

Possible Motions:

Motion by: \_\_\_\_\_ 2<sup>nd</sup>: \_\_\_\_\_ vote: \_\_\_\_\_

Vote:	Trustee Bear	Trustee Budinger	Trustee Johnson
Trustee Knutson	Trustee Meck	Trustee Pattison	Mayor Bachran: